

Resolution No:	<u>16-1485</u>
Introduced:	<u>September 21, 2010</u>
Adopted:	<u>September 28, 2010</u>

**COUNTY COUNCIL  
FOR MONTGOMERY COUNTY, MARYLAND**

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By: County Council

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**SUBJECT:** Approval of FY11 Schedule of Revenue Estimates and Appropriations

**Background**

1. On May 27, 2010, the Council appropriated funds for the FY11 Operating and Capital Budgets for the County Government, the Montgomery County Public School System, Montgomery College, the Maryland-National Capital Park and Planning Commission, and the Washington Suburban Transit Commission.
2. As required by Section 305 of the County Charter and applicable State laws, the County Council must fund these appropriations. On May 27, 2010, the Council set the property tax rates for FY11.
3. The Council has examined all sources of revenue, including local taxes, to identify those sources from which receipts are restricted as to use, so that the Council may allocate those revenues which are not restricted to respond best to the needs of County residents.

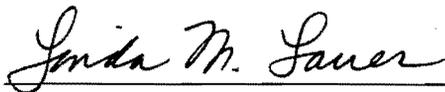
**Action**

The County Council approves the following resolution:

1. The Council approves the attached Schedule of FY11 Revenue Estimates and Appropriations.

2. Unrestricted revenues are allocated to fund the budgets to the extent that the budgets are not fully funded from restricted revenues expected during FY11. However, before allocating unrestricted revenues to the Montgomery County Public School System, the following MCPS resources must first be used to fund the FY11 budget: all unanticipated revenues; all realized expenditure savings (excess of appropriations over actual expenditures and encumbrances); and all other sources of available reserve. For the College, the unrestricted revenue is the County's contribution for the Current Fund and the Emergency Plant Maintenance and Repair Fund.
3. The County Executive must allocate the unrestricted revenues through appropriate fiscal agencies of the County, including the Director of Finance.

This is a correct copy of Council action.



Linda M. Lauer, Clerk of the Council

FY11 REVENUES ESTIMATES AND APPROPRIATIONS (Assessable Base in \$Billions; Tax Rate in \$ per \$100 of Assessable Base; Other items in \$ Thousands)																													
APPROVED BY COUNCIL ON September 28, 2010																													
A	B	= col I : U		I	J	K	County Government = sum col L thru S								R	S	T	U	V	W	X								
		Estimated Revenues					MCP	College	MNCPPC	Debt Service	General Fd Storm Drain	Mass Transit	Recr Distr	Fire Distr								Urban Distrs	Noise Abate	Eco Dev	Revenue Stabil. Fund	Grants & Enter. Funds	TOTAL	Budgets for SAG = V - U	Sub-Total
		Unrestricted	Restricted																										
6	A	PROPERTY TAXES																											
7		General Fund	1,252,913																1,252,913	1,252,913									
8		Prior Year	2,040																2,040	2,040									
9		Penalties/Interest/Homeowner Credit	(173,193)																(173,193)	(173,193)									
10		Storm Drain District		4,502				4,502											4,502	4,502									
11		Mass Transit District		66,227					66,227										66,227	66,227									
12		Recreation District		27,997						27,997									27,997	27,997									
13		Fire District		173,655							173,655								173,655	173,655									
14		Urban Districts		1,337								1,337							1,337	1,337									
15		Noise Abatement Districts		40									40						40	40									
16		MNCPPC (Admin, Parks and ALARF)		94,628			94,628												94,628	94,628									
17		Parking Districts		9,931													9,931		9,931	0									
18		TOTAL PROPERTY TAXES																	1,460,076	1,450,146	1,450,146								
19	B	Income Tax	1,060,680																1,060,680	1,060,680									
20		Transfer Tax	75,650																75,650	75,650									
21		Recordation Tax	64,241	0													0		64,241	64,241									
22		Energy Tax	245,484																245,484	245,484									
23		Telephone Tax	48,369																48,369	48,369									
24		Hotel-Motel Tax	17,353																17,353	17,353									
25		Admissions Tax	2,043																2,043	2,043	1,513,820								
26		Tobacco Tax	0																0	0									
27	C	General Grants	18,100	617,806	488,868	30,910	0	48,487	22,816	0	1,293			0			25,432	635,906	610,474										
28		Specific Grants		267,249			0	3,858										263,391	267,249	3,858	614,333								
29	D	Investment Income	1,043	4,073		255	370	1,265		140	90	310	0	0	20	150	1,473	5,115	3,642										
30		Licenses and Permits	9,392	2,711						809		1,901						12,103	12,103										
31		Charges for Services	10,771	379,453	5,590	78,074	2,195	0		19,073	11,554	16,038	264					246,666	390,224	143,558									
32		Fines & Forfeitures	25,734	563						563		0							26,297	26,297									
33		Miscellaneous	14,203	102,799	0	915	86	18		0	(105)	0	0		213			101,673	117,002	15,329	200,928								
34		Revenues	2,674,821	1,752,971	494,457	110,154	97,279	5,141	52,990	109,628	39,535	193,197	1,601	40	233	150	648,566	4,427,792	3,779,226	3,779,226									
35			2,727,810	1,752,971																3,779,226									
36		Transfers to General Fund or other funds	(281,135)	(100,849)		0			0	(14,187)	(13,938)	(9,867)	(356)	(34)	0		(62,468)	(381,984)	(319,516)										
37		Transfers from Gen. Fund or other funds	56,692	327,474			(2,719)	253,951	0	11,625	1,409	250	5,639		620	33,793	22,907	384,167	361,260	41,744									
38																													
39																													
40		Revenues plus Transfers	2,450,378	1,979,597	494,457	110,154	94,560	259,091	52,990	107,065	27,007	183,581	6,885	6	852	33,943	609,005	4,429,975	3,820,970	3,820,970									
41				1,979,597																									
42		Beginning Reserve - Undesignated	0	101,104	10,300	10,822	7,883	0	0	0	0	0	686	15	0	60,387	11,010	101,104	90,094	90,094									
43		Beginning Reserve - Designated	0															0	0	0									
44		Resources Available for Appropriations	2,450,378	2,080,701	504,757	120,976	102,443	259,091	52,990	107,065	27,007	183,581	7,571	21	852	94,331	620,015	4,531,079	3,911,063	3,911,063									
45		Appropriation for Operating Budget			(1,919,843)	(215,775)	(97,593)	(259,091)	(842,912)	(104,309)	(25,897)	(182,148)	(7,438)	0	(852)		(614,937)	(4,270,795)	(3,655,858)	(3,655,858)									
46		Appropriation for Capital Budget: PAYGO	0					0										0	0										
47		Appropriation for Capital Budget: Other			(2,546)	(1,558)	(350)		(17,797)	(1,535)	0	0	0	0	0		(5,811)	(29,597)	(23,786)	(23,786)									
48		Total Appropriation			(1,922,389)	(217,333)	(97,943)	(259,091)	(860,709)	(105,844)	(25,897)	(182,148)	(7,438)	0	(852)	0	(620,748)	(4,300,392)	(3,679,644)	(3,679,644)									
49		Appropriation from Restricted Revenue		(1,974,781)	(504,757)	(117,073)	(97,943)	(259,091)	(52,990)	(105,844)	(25,897)	(182,148)	(7,438)	0	(852)	0	(620,748)	(1,974,781)	(1,354,034)										
50		Appropriation from Unrestricted Revenue	(2,325,610)		(1,417,631)	(100,260)	0	0	(807,719)	0	0	0	0	0	0	0	(2,325,610)	(2,325,610)	(3,679,644)										
51		Projected ending reserve, total	124,767	105,920	0	3,903	4,501	0	0	1,221	1,110	1,432	133	21	0	94,331	(733)	230,687	231,420	231,420									
52		Less reserve designated for specific uses	0	(93,216)	0	0	(250)					0				(94,331)	1,365	(93,216)	(94,581)	(94,581)									
53		Projected ending reserve, undesignated	124,767	12,704	0	3,903	4,251	0	0	1,221	1,110	1,432	133	21	0	0	632	137,471	136,839	136,839									