

Resolution No: 17-247  
Introduced: September 13, 2011  
Adopted: September 20, 2011

**COUNTY COUNCIL  
FOR MONTGOMERY COUNTY, MARYLAND**

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By: County Council

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**SUBJECT:** Approval of FY12 Schedule of Revenue Estimates and Appropriations

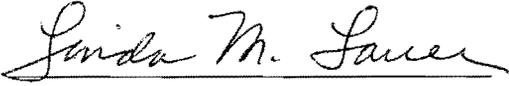
**Background**

1. On May 26, 2011, the Council appropriated funds for the FY12 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 26, 2011, the Council set the property tax rates for FY12.
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**

1. The County Council approves the attached Schedule of FY12 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 FY12. However, before allocating unrestricted revenues to the Montgomery County Public School (MCPS) System, the following MCPS resources must first be used to fund the FY12 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 Department of Finance.

This is a correct copy of Council action.

A handwritten signature in cursive script that reads "Linda M. Lauer". The signature is written in black ink and is positioned above a horizontal line.

Linda M. Lauer, Clerk of the Council

FY12 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 20, 2011																												
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X					
																								County Government = sum col L thru S				
REVENUE		Estimated Revenues		MCPSP	College	MNCPPC	Debt Service	General Fd Storm Drain	Mass Transit	Recr Distr	Fire Distr	Urban Distrs	Noise Abate	Eco Dev	Stabil. Fund	Enter. Funds	TOTAL	for SAG = V - U	Sub-Total									
Unrestricted	Restricted	Unrestricted	Restricted																									
6	A	PROPERTY TAXES																										
7		General Fund	1,228,082																			1,228,082	1,228,082					
8		Prior Year	2,040																			2,040	2,040					
9		Penalties/Interest/Homeowner Credit	(173,320)																			(173,320)	(173,320)					
10		Storm Drain District		4,386																		4,386	4,386					
11		Mass Transit District		65,392																		65,392	65,392					
12		Recreation District		27,088																		27,088	27,088					
13		Fire District		208,243																		208,243	208,243					
14		Urban Districts		1,265																		1,265	1,265					
15		Noise Abatement Districts		39																		39	39					
16		MNCPPC (Admin, Parks and ALARF)		99,032																		99,032	99,032					
17		Parking Districts		9,503																		9,503	9,503					
18		TOTAL PROPERTY TAXES																				1,471,750	1,462,247		1,462,247			
19	B	Income Tax	1,117,243																			1,117,243	1,117,243					
20		Transfer Tax	83,340																			83,340	83,340					
21		Recordation Tax	60,198																			60,198	60,198					
22		Energy Tax	251,200																			251,200	251,200					
23		Telephone Tax	51,528																			51,528	51,528					
24		Hotel-Motel Tax	19,968																			19,968	19,968					
25		Admissions Tax	2,581																			2,581	2,581		1,586,058			
26		Bag Tax	0	562																		562	562	0				
27	C	General Grants	19,109	668,635	560,082	30,089	1,870	0	23,485	22,816	0	1,316		0								28,978	687,744	658,767				
28		Specific Grants		216,125			0	6,279															209,846	216,125	6,279	665,045		
29	D	Investment Income	179	1,934		75	177	980			0	0	0	0	0	195						508	2,113	1,606				
30		Licenses and Permits	9,769	2,031							531		1,500											11,800	11,800			
31		Charges for Services	9,257	381,285	3,726	81,968	2,159	0		20,665	11,598	1,505	264										259,400	390,542	131,142			
32		Fines & Forfeitures	19,508	300							300		0											19,808	19,808			
33		Miscellaneous	13,362	137,873	0	900	74	0		0	(105)	0	0			195							136,809	151,235	14,426	178,782		
34		Revenues	2,714,045	1,823,693	563,808	113,032	103,312	7,258	27,871	109,704	38,581	212,564	1,529	39	195	195						645,605	4,537,738	3,892,133		3,892,133		
35			2,741,916	1,823,693																								
36		Transfers to General Fund or other funds	(298,207)	(106,947)		1,000				0	(15,192)	(15,446)	(11,835)	(401)	(32)	0							(65,040)	(405,154)	(340,113)			
37		Transfers from Gen. Fund or other funds	55,900	348,082			(2,698)	284,316	0	11,021	1,010	1,025	5,861		4,727	20,233							22,587	403,982	381,394	41,281		
38																												
39																												
40		Revenues plus Transfers	2,471,738	2,064,828	563,808	114,032	100,614	291,574	27,871	105,532	24,144	201,754	6,989	7	4,922	20,428							603,152	4,536,566	3,933,413	3,933,413		
41				2,064,828																								
42		Beginning Reserve - Undesignated	66,897	114,788	17,000	15,906	5,252	0	0	(1,760)	1,114	(20,263)	601	23	0	94,085							2,829	181,685	178,856	178,856		
43		Beginning Reserve - Designated	0																					0	0	0		
44		Resources Available for Appropriations	2,538,635	2,179,616	580,808	129,938	105,867	291,574	27,871	103,772	25,259	181,491	7,590	30	4,922	114,513							605,981	4,718,251	4,112,269	4,112,269		
45		Appropriation for Operating Budget			(1,950,909)	(218,005)	(101,577)	(291,574)	(903,237)	(102,750)	(24,830)	(179,770)	(7,399)	0	(4,922)									(581,704)	(4,366,677)	(3,784,974)	(3,784,974)	
46		Appropriation for Capital Budget - PAYGO	(31,000)				0																		(31,000)	(31,000)		
47		Appropriation for Capital Budget: Other			(6,023)	(10,897)	(350)			(16,893)	(259)	0	(583)	0	0	0								(25,688)	(60,693)	(35,005)	(66,005)	
48		Total Appropriation			(1,956,932)	(228,902)	(101,927)	(291,574)	(920,130)	(103,009)	(24,830)	(180,353)	(7,399)	0	(4,922)	0								(607,392)	(4,458,370)	(3,850,979)	(3,850,979)	
49		Appropriation from Restricted Revenue			(2,053,071)	(580,808)	(122,986)	(291,574)	(27,871)	(103,009)	(24,830)	(180,353)	(7,399)	0	(4,922)	0								(607,392)	(2,053,071)	(1,445,679)		
50		Appropriation from Unrestricted Revenue	(2,374,299)		(1,376,124)	(105,916)	0	0	(892,259)	0	0	0	0	0	0	0								0	(2,405,299)	(2,405,299)	(3,850,979)	
51		Projected ending reserve, total	133,336	126,545	0	6,952	3,940	0	763	429	1,138	191	30	0	114,513								(1,410)	259,880	261,291	261,291		
52		Less reserve designated for specific uses	0	(113,303)		0	(200)				0														(114,513)	1,410	(114,713)	(114,713)
53		Projected ending reserve, undesignated	133,336	13,242	0	6,952	3,740	0	763	429	1,138	191	30	0	0								(0)	146,578	146,578	146,578		