Resolution No:	18-554
Introduced:	July 12, 2016
Adopted:	July 19, 2016

COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND

Lead Sponsor: County Council

SUBJECT: Approval of FY17 Schedule of Revenue Estimates and Appropriations

Background

1. On May 26, 2016, the Council appropriated funds for the FY17 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, 2016, the Council set the property tax rates for FY17.

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 that are not restricted to respond best to the needs of County residents.

Action

1. The County Council approves the attached Schedule of FY17 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 FY17. However, before allocating unrestricted revenues to the Montgomery County Public School system, the following MCPS resources must first be used to fund the FY17 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.

Linda M. Lauer

Linda M. Lauer, Clerk of the Council

Attachment to Resolution No.: 18-554

FY17 REVENUES ESTIMATES AND APPROPRIATIONS (Assessable Base in $Billions; Tax Rate in $ per $100 of Assessable Base; Other items in $ Thousands)

APPROVED BY COUNCIL ON

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
3				= col I - U				County Government = sum col L thru S								Revenue	Grants &		Budgets	
4			Estimated Revenues					Debt	General Fd	Mass	Recr	Fire	Urban	Noise	Eco	Stabil	Enter.		for SAG =	Sub-
5		REVENUE	Unrestricted	Restricted	MCPS	College	MNCPPC	Service	Storm Drain	Transit	Distr	Distr	Distrs	Abate	Dev	Fund	Funds	TOTAL	V - U	Total
6	A	PROPERTY TAXES																		
7		General Fund	1,445,534															1,445,534	1,445,534	
8		Prior Year	-180															-180	-180	
9		Penalties/Interest/Homeowner Credit	-178,207															-178,207	-178,207	
10		Storm Drain District		4,718					4,718									4,718	4,718	
11		Mass Transit District		97,010						97,010								97,010	97,010	
12		Recreation District		37,432							37,432							37,432	37,432	
13		Fire District		212,675								212,675						212,675	212,675	
14		Urban Districts		1,651									1,651					1,651	1,651	
15		Noise Abatement Districts		0										0				0	0	
16		MNCPPC (Admin, Parks and ALARF)		118,036			118,036											118,036	118,036	
17		Parking Districts		0													0	0	0	
18																				
19		TOTAL PROPERTY TAXES																1,738,669	1,738,669	1,738,669
20	B	Income Tax	1,487,577															1,487,577	1,487,577	
21		Transfer Tax	108,430															108,430	108,430	
22		Recordation Tax	57,371	14,072													14,072	71,442	57,371	
23		Energy Tax	203,990															203,990	203,990	
24		Telephone Tax	50,309															50,309	50,309	
25		Hotel-Motel Tax	20,637															20,637	20,637	
26		Admissions Tax	3,066															3,066	3,066	1,931,719
27		E-Cigarette Tax	338															338	338	
28		Bag Tax	0	2,280													2,280	2,280	0	
29		Water Quality Protection Charge	0	34,531													34,531	34,531	0	
30		MHI Transfer Tax	0	225													225	225	0	
31	C	General Grants	28,583	824,504	656,943	36,467	3,227	0	45,941	38,953	0	0			0		42,973	853,087	810,114	
32		Specific Grants		230,775			0	12,534									218,241	230,775	12,534	822,648
33	D	Investment Income	145	4,205		55	90	0		0	26	170	1	0	33	865	2,964	4,349	1,385	
34		Licenses and Permits	11,931	531						531		0						12,462	12,462	
35		Charges for Services	9,609	417,789	3,841	84,071	2,739	0		25,348	10,761	18,200	340				272,490	427,398	154,908	
36		Fines & Forfeitures	24,222	405						405		0						24,627	24,627	
37		Miscellaneous	9,770	110,830	0	1,594	108	0		0	130	20	0		95		108,884	120,600	11,716	205,099
38		Revenues	3,283,125	2,111,667	660,784	122,186	124,200	12,534	50,658	162,247	48,349	231,065	1,992	0	128	865	696,659	5,394,793	4,698,134	4,698,134
40		Transfers to General Fund or other funds	-380,665	-128,977		0			0	-39,736	-15,531	-13,560	-662	0	0		-59,488	-509,642	-450,154	
41		Transfers from Gen. Fund or other funds	59,570	448,288			-2,288	370,749	0	531	1,010	788	6,634		2,450	24,723	43,692	507,859	464,166	14,012
44		Revenues plus Transfers	2,962,031	2,430,978	660,784	122,186	121,912	383,283	50,658	123,042	33,827	218,293	7,964	0	2,578	25,588	680,863	5,393,009	4,712,146	4,712,146
46		Beginning Reserve - Undesignated	119,323	320,672	33,163	9,080	9,066	0	0	9,537	1,005	2,088	958	0	0	254,750	1,026	439,995	438,969	438,969
47		Beginning Reserve - Designated	0															0	0	0
48		Resources Available for Appropriations	3,081,354	2,751,650	693,947	131,266	130,978	383,283	50,658	132,579	34,832	220,381	8,922	0	2,578	280,338	681,889	5,833,004	5,151,115	5,151,115
49		Appropriation for Operating Budget			-2,311,578	-261,568	-125,509	-383,283	-1,177,147	-123,262	-34,208	-215,940	-8,742	0	-2,578		-658,023	-5,301,835	-4,643,813	-4,643,813
50		Appropriation for Capital Budget: PAYG	-34,000					0										-34,000	-34,000	
51		Appropriation for Capital Budget: Other			-5,646	-8,548	-350		-18,629	-8,878	0	-3,721	0	0	0		-22,585	-68,357	-45,772	-79,772
52		Total Appropriation			-2,317,224	-270,116	-125,859	-383,283	-1,195,776	-132,140	-34,208	-219,661	-8,742	0	-2,578	0	-680,608	-5,404,192	-4,723,585	-4,723,585
53		Appropriation from Restricted Revenue		-2,458,465	-693,947	-126,784	-125,859	-383,283	-50,658	-132,140	-34,208	-219,661	-8,742	0	-2,578	0	-680,608	-2,458,465	-1,777,858	
54		Appropriation from Unrestricted Revenue	-2,911,727		-1,623,278	-143,332	0	0	-1,145,117	0	0	0	0	0	0	0	0	-2,945,727	-2,945,727	-4,723,585
55		Projected ending reserve, total	135,627	293,185	0	4,482	5,118	0	0	440	624	720	181	0	0	280,338	1,281	428,812	427,531	427,531
56		Less reserve designated for specific uses	-123	-281,619		0	0					0				-280,338	-1,281	-281,742	-280,461	-280,461
57		Projected ending reserve, undesignated	135,504	11,566	0	4,482	5,118	0	0	440	624	720	181	0	0	0	0	147,069	147,069	147,069

FY17 Revenues and Appropriations for CC.xlsx 7/8/2016, 11:56 AM