
History Schedules

Schedule F-1, Ten-Year History of Expenditures in Current and Deflated Dollars

This schedule shows the growth in expenditures for four major agencies: MCG, MCPS, Montgomery College, and M-NCPPC, in both current dollars and deflated to Fiscal Year 04. The purpose is to give a sense of the size of increases in real spending, with inflation removed.

Schedule F-2, Ten-Year History of Revenue by Major Category

This schedule reports the revenues received by MCG, Debt Service, MCPS, Montgomery College, and M-NCPPC. The great majority of the revenues are collected by Montgomery County government, but the educational institutions do receive significant State aid plus revenues from tuition, food service, and other charges.

The columns showing the percent of total revenues represented by the major categories give a sense of the relative importance of different types of revenues and show changes over time.

Schedule F-3, Ten-Year History of County Government Workyears by Function

This schedule has two tables that display workforce history in different ways. The first displays MCG workyears¹ by function. The second table takes the workforce data in the first table and divides it by the estimated population for each year to show the annual change in the number of workers per 1,000 population. The purpose is to show how the size of the MCG workforce, by governmental function, is tracking the growth in population. The data in this table excludes workyears provided by contract.

Schedule F-4, Ten-Year History of County Agencies Workyears by Fund

This schedule is similar to F-3 but displays MCG workyears by fund over the ten years.

Schedule F-5, Ten-Year History of Property Tax Rates for Typical Property Owner

This schedule shows the tax rates per 100 dollars of assessed valuation paid by the typical property owner.

Schedule F-6, Historical Analysis of Property Tax Rates

This schedule shows the total average weighted property tax rate (i.e., the rate resulting from taking all rates approved by the County Council, all other municipal district tax rates, and the State of Maryland tax rate, and weighing them by their respective assessable bases related to the Countywide base).

¹ The Workyears (WYs) employment indicator changed to Full-Time Equivalents (FTEs). Tables throughout the book showing FTEs in prior years have not been converted to FTEs; they still reflect WYs and maintain the integrity of the previously approved budgets.

TEN-YEAR HISTORY OF EXPENDITURES IN CURRENT AND DEFLATED DOLLARS WITH FISCAL YEAR 04 AS BASE

(In Millions)

	ACTUAL FY04	ACTUAL FY05	ACTUAL FY06	ACTUAL FY07	ACTUAL FY08	ACTUAL FY09	ACTUAL FY10	ACTUAL FY11	APPROVED FY12	APPROVED FY13
COUNTY GOVERNMENT										
General Fund	642.8	697.6	773.0	855.4	925.2	923.2	910.9	848.5	903.2	1,009.5
Expenditures in FY04 \$	642.8	673.7	717.3	767.9	795.9	777.5	758.2	690.4	717.8	781.1
Special Funds: Tax Supported	221.2	247.2	293.5	324.1	340.0	339.9	335.5	326.3	319.7	357.5
Expenditures in FY04 \$	221.2	238.7	272.4	290.9	292.5	286.3	279.3	265.5	254.0	276.6
Grant Fund: Non-Tax Supported	78.8	77.3	85.6	78.5	76.0	118.9	120.5	112.7	111.3	107.5
Expenditures in FY04 \$	78.8	74.6	79.4	70.5	65.4	100.2	100.3	91.7	88.4	83.2
Special Funds: Non-Tax Supported	199.9	219.0	220.7	234.0	244.3	237.0	253.3	244.5	262.8	278.2
Expenditures in FY04 \$	199.9	211.5	204.8	210.0	210.2	199.6	210.9	198.9	208.8	215.3
TOTAL COUNTY GOVERNMENT	1,142.7	1,241.0	1,372.8	1,492.0	1,585.6	1,619.0	1,620.3	1,532.0	1,597.0	1,752.8
Expenditures in FY04 \$	1,142.7	1,198.5	1,273.9	1,339.3	1,364.0	1,363.5	1,348.7	1,246.6	1,269.0	1,356.2
M. C. PUBLIC SCHOOLS (b)	1,498.4	1,620.2	1,728.7	1,859.7	1,986.9	2,053.1	2,104.6	2,099.1	2,086.8	2,160.0
Expenditures in FY04 \$	1,498.4	1,564.6	1,604.2	1,669.4	1,709.3	1,729.1	1,751.9	1,708.1	1,658.2	1,671.3
MONTGOMERY COLLEGE (b)	156.4	167.6	181.5	201.4	218.6	233.1	247.0	243.1	268.0	267.9
Expenditures in FY04 \$	156.4	161.8	168.4	180.8	188.0	196.3	205.6	197.8	213.0	207.3
M-NCPPC (b)	90.3	97.2	105.1	107.1	117.5	123.8	123.7	109.9	118.3	124.0
Expenditures in FY04 \$	90.3	93.9	97.5	96.1	101.0	104.2	103.0	89.4	94.0	95.9
DEBT SERVICE (a)	194.2	201.1	213.0	219.4	236.0	224.5	237.4	258.2	296.6	307.6
Expenditures in FY04 \$	194.2	194.2	197.7	197.0	203.0	189.1	197.6	210.1	235.7	238.0
TOTAL ALL AGENCIES	3,082.0	3,327.1	3,601.1	3,879.5	4,144.4	4,253.5	4,333.0	4,242.4	4,366.7	4,612.3
Expenditures in FY04 \$	3,082.0	3,213.1	3,341.7	3,482.7	3,565.4	3,582.2	3,606.9	3,452.1	3,469.9	3,568.7
CPI - FISCAL YEAR 04 = 100	100.0	103.6	107.8	111.4	116.2	118.7	120.1	122.9	125.8	129.2
Fiscal Year Percent Change	0.0%	3.6%	4.1%	3.4%	4.4%	2.2%	1.2%	2.3%	2.4%	2.7%

(a) Includes add-back of State closed school revenues

(b) Includes tax supported and non-tax supported funds

TEN-YEAR HISTORY OF REVENUE BY MAJOR CATEGORY AND AS A PERCENT OF TOTAL REVENUE

FISCAL YEAR	(In Millions)																
	PROPERTY TAX		INCOME TAX		TRANSFER TAX		OTHER TAXES		LICENSES & PERMITS		CHARGES FOR SERVICES		INTERGOV. AID		FINES & MISC REVENUE		TOTAL REVENUE*
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
FY13 Approved	1,471.6	31.3	1,263.6	26.9	141.0	3.0	305.4	6.5	42.0	0.9	389.7	8.3	926.4	19.7	158.6	3.4	4,698.2
FY12 Estimate	1,446.2	31.8	1,227.1	27.0	123.9	2.7	312.9	6.9	43.9	1.0	366.8	8.1	888.8	19.5	143.3	3.1	4,552.9
FY12 Approved	1,471.8	32.4	1,117.2	24.6	143.5	3.2	326.6	7.2	43.6	1.0	362.7	8.0	904.5	19.9	167.8	3.7	4,537.7
FY11 Actual	1,430.2	33.1	1,039.2	24.1	129.5	3.0	305.2	7.1	41.3	1.0	352.9	8.2	879.0	20.4	141.8	3.3	4,319.2
FY10 Actual	1,447.4	34.6	1,042.1	24.9	125.1	3.0	205.6	4.9	38.1	0.9	328.2	7.8	861.2	20.6	140.9	3.4	4,188.5
FY09 Actual	1,374.9	32.4	1,291.7	30.5	109.8	2.6	179.2	4.2	33.1	0.8	313.2	7.4	782.5	18.5	153.6	3.6	4,238.1
FY08 Actual	1,224.0	29.8	1,291.3	31.5	135.0	3.3	168.7	4.1	37.6	0.9	298.1	7.3	774.8	18.9	173.2	4.2	4,102.8
FY07 Actual	1,180.7	29.5	1,265.4	31.7	179.6	4.5	168.1	4.2	34.5	0.9	289.4	7.2	719.1	18.0	160.1	4.0	3,996.8
FY06 Actual	1,115.1	30.0	1,044.6	28.1	241.7	6.5	164.8	4.4	32.7	0.9	287.1	7.7	688.5	18.5	139.9	3.8	3,714.4
FY05 Actual	1,079.2	31.4	940.9	27.4	221.3	6.4	162.1	4.7	33.6	1.0	267.5	7.8	606.4	17.6	126.7	3.7	3,437.6
FY04 Actual	992.7	31.5	869.7	27.6	185.2	5.9	116.9	3.7	31.6	1.0	270.4	8.6	581.9	18.5	100.6	3.2	3,148.9

* Totals do not include uses of prior year reserves or transfers

TEN-YEAR HISTORY OF COUNTY GOVERNMENT FTEs BY FUNCTION

FUNCTION	APPROVED FY04	APPROVED FY05	APPROVED FY06	APPROVED FY07	APPROVED FY08	APPROVED FY09	APPROVED FY10	APPROVED FY11	APPROVED FY12	APPROVED FY13
General Government	665.70	660.60	675.70	710.70	707.00	1,079.20	1,041.90	948.50	944.60	985.48
Public Safety	3,131.50	3,295.60	3,462.30	3,689.60	3,841.30	3,822.10	3,741.20	3,482.30	3,546.90	3,520.15
Transportation	1,457.10	1,509.40	1,482.10	1,528.70	1,638.40	1,235.50	1,251.60	1,151.60	1,136.40	1,120.89
Health & Human Services	1,423.30	1,436.90	1,475.90	1,506.00	1,604.50	1,609.00	1,577.10	1,485.80	1,485.70	1,558.60
Libraries, Culture & Recreation	844.20	833.30	844.90	887.70	903.90	903.00	833.10	675.20	666.20	715.95
Community Development & Housing	317.70	317.90	322.50	334.50	342.20	336.80	305.60	263.50	262.20	293.15
Environment	42.80	42.70	44.70	48.80	50.50	209.70	156.80	151.20	187.10	193.98
Non-Departmental Accounts	1.60	1.40	3.20	2.90	2.60	2.60	3.10	2.60	1.60	1.65
Liquor Control	292.20	293.20	321.20	329.80	340.60	343.80	337.30	312.90	323.00	324.02
Subtotal	8,176.10	8,391.00	8,632.50	9,038.70	9,431.00	9,541.70	9,247.70	8,473.60	8,553.70	8,713.87
Plus Council & Judicial Offices *	438.50	446.10	456.00	473.50	482.80	491.40	501.70	486.90	481.80	513.68
TOTAL COUNTY GOVERNMENT	8,614.60	8,837.10	9,088.50	9,512.20	9,913.80	10,033.10	9,749.40	8,960.50	9,035.50	9,227.55
GOVERNMENT FTEs PER 1000 POPULATION										
General Government	0.72	0.71	0.72	0.75	0.74	1.13	1.08	0.98	0.97	0.99
Public Safety	3.37	3.55	3.70	3.92	4.03	3.99	3.88	3.58	3.62	3.53
Transportation	1.57	1.62	1.58	1.62	1.72	1.29	1.30	1.19	1.16	1.12
Health & Human Services	1.53	1.55	1.58	1.60	1.68	1.68	1.64	1.53	1.52	1.56
Libraries, Culture & Recreation	0.91	0.90	0.90	0.94	0.95	0.94	0.86	0.70	0.68	0.72
Community Development & Housing	0.34	0.34	0.34	0.36	0.36	0.35	0.32	0.27	0.27	0.29
Environment	0.05	0.05	0.05	0.05	0.05	0.22	0.16	0.16	0.19	0.19
Non-Departmental Accounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liquor Control	0.31	0.32	0.34	0.35	0.36	0.36	0.35	0.32	0.33	0.32
Total County-Less Elective Offices	8.80	9.03	9.23	9.60	9.89	9.97	9.59	8.72	8.74	8.73
Plus Council & Judicial Offices *	0.47	0.48	0.49	0.50	0.51	0.51	0.52	0.50	0.49	0.51
TOTAL COUNTY GOVERNMENT	9.27	9.51	9.72	10.10	10.40	10.48	10.11	9.22	9.23	9.24
Population	929,000	929,100	935,168	941,491	953,685	957,200	964,100	971,400	978,700	998,540

* Includes officials and staff of offices headed by elected officials.
 Effective FY13, Workyears have been converted to Full-Time Equivalents (FTEs) and will no longer measure lapse and overtime.
 Historical Workyears and Populations reflect the Original Approved Budget.

TEN-YEAR HISTORY OF COUNTY AGENCIES FTEs BY FUND

	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	FTEs
GENERAL FUND										
General Fund	846.00	839.10	854.30	896.60	894.00	1,032.60	996.00	911.70	890.30	939.32
Public Safety	2,217.40	2,319.40	2,475.80	2,631.20	2,689.90	2,652.40	2,584.70	2,431.00	2,484.00	2,459.85
Transportation	465.30	486.80	442.70	447.50	450.00	314.00	295.70	252.90	207.80	224.15
Health & Human Services	1,423.30	1,436.90	1,475.90	1,506.00	1,604.50	1,609.00	1,577.10	1,485.80	1,485.70	1,558.60
Libraries, Culture & Recreation	406.70	401.90	403.20	419.90	427.60	426.40	386.90	290.90	288.00	313.96
Community Development & Housing	124.90	121.50	123.10	110.30	117.40	107.60	96.00	77.50	70.30	79.75
Environment	33.80	33.70	34.70	34.90	34.90	33.90	19.30	13.30	12.10	11.49
Non-Departmental Accounts	1.60	1.40	3.20	2.90	2.60	2.60	3.10	2.60	1.60	1.65
TOTAL GENERAL FUND **	5,519.00	5,640.70	5,812.90	6,049.30	6,220.90	6,178.50	5,958.80	5,465.70	5,439.80	5,588.77
SPECIAL FUNDS										
Urban Districts	49.60	51.30	56.60	57.10	57.60	58.10	58.10	50.20	52.00	55.32
Mass Transit	624.80	642.70	651.60	679.60	762.20	871.40	854.70	802.60	830.30	814.41
Fire Tax District	1,078.20	1,142.40	1,155.20	1,235.60	1,334.70	1,353.00	1,351.20	1,235.00	1,243.00	1,253.80
Recreation	411.60	405.40	415.70	441.70	450.20	449.70	421.70	362.20	352.50	375.19
Economic Development Fund	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Cable Television	7.40	12.50	13.30	14.30	14.50	16.90	19.20	25.50	26.50	29.50
Montgomery Housing Initiative	2.60	4.50	7.10	7.70	9.90	11.50	11.50	12.00	13.10	14.80
Water Quality Protection	9.00	9.00	10.00	13.90	15.60	17.10	32.80	38.20	72.10	79.10
Community Use of Public Facilities	25.90	26.00	26.00	26.10	26.10	26.90	24.50	22.10	25.70	26.80
Parking Districts	45.60	41.50	43.10	45.30	47.70	50.10	50.90	45.80	48.00	48.79
Permitting Services	189.20	190.90	191.30	215.50	213.90	216.70	197.10	173.00	177.80	197.60
Solid Waste Services	138.50	147.80	151.70	156.10	157.50	158.70	104.70	99.70	102.90	103.39
Vaccum Leaf Collection	0.00	0.00	0.00	0.00	0.00	0.00	50.30	50.30	50.30	33.54
Liquor Control	292.20	293.20	321.20	329.80	340.60	343.80	337.30	312.90	323.00	324.02
TOTAL SPECIAL FUNDS	2,875.60	2,968.20	3,043.80	3,223.70	3,431.50	3,574.90	3,515.00	3,230.50	3,318.20	3,357.26
INTERNAL SERVICE FUNDS										
Employee Health Benefit Self Insurance	8.10	8.60	9.60	9.60	11.00	12.20	11.80	11.50	12.70	16.15
Motor Pool	154.80	163.60	163.60	170.20	191.00	205.50	202.00	194.30	205.60	205.10
Printing & Mail	28.10	27.00	29.40	30.00	30.00	31.00	31.40	29.30	29.80	30.90
Self Insurance	29.00	29.00	29.20	29.40	29.40	31.00	30.40	29.20	29.40	29.37
TOTAL INTERNAL SERVICE FUNDS	220.00	228.20	231.80	239.20	261.40	279.70	275.60	264.30	277.50	281.52
TOTAL COUNTY GOVERNMENT	8,614.60	8,837.10	9,088.50	9,512.20	9,913.80	10,033.10	9,749.40	8,960.50	9,035.50	9,227.55
MONT. COUNTY PUBLIC SCHOOLS	19,274.00	19,601.30	20,132.30	20,709.90	20,844.50	20,769.50	20,949.40	20,743.70	20,609.70	20,841.75
MONTGOMERY COLLEGE	1,556.90	1,590.90	1,636.40	1,720.60	1,791.60	1,866.80	1,855.80	1,918.80	1,857.10	1,857.10
M-NCPPC	1,092.80	1,086.50	1,102.40	1,006.80	1,036.90	1,046.20	1,049.10	1,046.80	966.70	951.45
GRAND TOTAL	30,538.30	31,115.80	31,959.60	32,949.50	33,586.80	33,715.60	33,603.70	32,669.80	32,469.00	32,877.85

**Includes grant FTEs related to General Fund functions.

Prior to FY10 the Leaf Vacuum Fund was included in Solid Waste Services.

Effective FY13, Workyears have been converted to Full-Time Equivalents (FTEs) and will no longer measure lapse and overtime. Historical Workyears reflect the Original Approved Budget.

TEN-YEAR HISTORY OF PROPERTY TAX RATES FOR TYPICAL PROPERTY OWNER

Tax Rate Per \$100 Assessed Value

FISCAL YEAR	COUNTY	MASS TRANSIT	FIRE	REC- REATION	STORM DRAINAGE	M-NCPPC	TOTAL COUNTY	STATE	TOTAL TAX RATE
FY13 - Real	0.724	0.048	0.134	0.021	0.003	0.073	1.003	0.112	1.115
FY13 - Personal	1.810	0.120	0.335	0.053	0.008	0.183	2.508	n/a	2.508
FY12 - Real	0.713	0.038	0.121	0.018	0.003	0.066	0.959	0.112	1.071
FY12 - Personal	1.783	0.095	0.303	0.045	0.008	0.166	2.400	n/a	2.400
FY11 - Real	0.699	0.037	0.097	0.018	0.003	0.061	0.915	0.112	1.027
FY11 - Personal	1.747	0.092	0.242	0.045	0.007	0.153	2.286	n/a	2.286
FY10 - Real	0.683	0.037	0.105	0.019	0.003	0.069	0.916	0.112	1.028
FY10 - Personal	1.707	0.092	0.262	0.047	0.007	0.173	2.288	n/a	2.288
FY09 - Real	0.661	0.040	0.116	0.022	0.003	0.073	0.915	0.112	1.027
FY09 - Personal	1.652	0.100	0.290	0.055	0.007	0.182	2.286	n/a	2.286
FY08 - Real	0.627	0.058	0.126	0.024	0.003	0.078	0.916	0.112	1.028
FY08 - Personal	1.567	0.145	0.315	0.060	0.007	0.195	2.289	n/a	2.289
FY07 - Real	0.624	0.053	0.134	0.024	0.003	0.078	0.916	0.112	1.028
FY07 - Personal	1.560	0.133	0.335	0.060	0.008	0.196	2.292	n/a	2.292
FY06 - Real	0.679	0.042	0.134	0.025	0.003	0.084	0.967	0.132	1.099
FY06 - Personal	1.698	0.105	0.335	0.063	0.008	0.211	2.420	n/a	2.420
FY05 - Real	0.734	0.044	0.123	0.025	0.003	0.080	1.009	0.132	1.141
FY05 - Personal	1.835	0.110	0.308	0.063	0.008	0.201	2.525	n/a	2.525
FY04 - Real	0.751	0.044	0.118	0.022	0.003	0.081	1.019	0.132	1.151
FY04 - Personal	1.878	0.110	0.295	0.055	0.008	0.204	2.550	n/a	2.550

SCHEDULE F-6

HISTORICAL ANALYSIS OF WEIGHTED REAL PROPERTY TAX RATES MONTGOMERY COUNTY

Average Weighted Rate Per \$100 of Assessed Value

Fiscal Year	Total	Maryland	Municipalities	Montgomery County
2013	\$1.148	\$0.112	\$0.045	\$0.991
2012	\$1.101	\$0.112	\$0.043	\$0.946
2011	\$1.060	\$0.112	\$0.044	\$0.904
2010	\$1.057	\$0.112	\$0.041	\$0.904
2009	\$1.055	\$0.112	\$0.040	\$0.903
2008	\$1.057	\$0.112	\$0.042	\$0.903
2007	\$1.058	\$0.112	\$0.043	\$0.903
2006	\$1.130	\$0.132	\$0.045	\$0.953
2005	\$1.173	\$0.132	\$0.046	\$0.995
2004	\$1.183	\$0.132	\$0.046	\$1.005

Notes: "Montgomery County" is the weighted average of proposed rates for the tax-supported property revenues and do not include parking lot districts.

"Municipalities" are the weighted average of 23 municipal districts and are based on estimated taxable assessments for FY13.

MONTGOMERY COUNTY DEPARTMENT OF FINANCE

JUNE 2012