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# 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 05. 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 workyears<sup>1</sup> 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).

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<sup>1</sup> 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.

# SCHEDULE F-1

## TEN-YEAR HISTORY OF EXPENDITURES IN CURRENT AND DEFLATED DOLLARS WITH FISCAL YEAR 05 AS BASE

(In Millions)

	ACTUAL FY05	ACTUAL FY06	ACTUAL FY07	ACTUAL FY08	ACTUAL FY09	ACTUAL FY10	ACTUAL FY11	ACTUAL FY12	ACTUAL FY13	ACTUAL FY14
<b>COUNTY GOVERNMENT</b>										
General Fund	697.6	773.0	855.4	925.2	923.2	910.9	848.5	891.9	1,009.5	1,087.6
Expenditures in FY05 \$	697.6	742.8	795.1	824.2	805.1	785.1	714.9	730.6	805.1	847.7
Special Funds: Tax Supported	247.2	293.5	324.1	340.0	339.9	335.5	326.3	335.3	337.5	373.3
Expenditures in FY05 \$	247.2	282.1	301.3	302.9	296.4	289.2	275.0	274.6	285.1	291.0
Grant Fund: Non-Tax Supported	77.3	85.6	78.5	76.0	118.9	120.5	112.7	114.7	107.5	108.2
Expenditures in FY05 \$	77.3	82.2	73.0	67.7	103.7	103.9	94.9	94.0	85.8	84.3
Special Funds: Non-Tax Supported	219.0	220.7	234.0	244.3	237.0	253.3	244.5	250.9	278.2	288.5
Expenditures in FY05 \$	219.0	212.1	217.5	217.6	206.6	218.4	206.0	205.5	221.9	224.9
<b>TOTAL COUNTY GOVERNMENT</b>										
Expenditures in FY05 \$	1,241.0	1,372.8	1,492.0	1,585.6	1,619.0	1,620.3	1,532.0	1,592.9	1,752.8	1,857.5
<b>M. C. PUBLIC SCHOOLS (b)</b>										
Expenditures in FY05 \$	1,241.0	1,319.1	1,386.9	1,412.4	1,411.9	1,396.6	1,290.8	1,304.7	1,397.9	1,447.9
<b>MONTGOMERY COLLEGE (b)</b>										
Expenditures in FY05 \$	1,620.2	1,728.7	1,859.7	1,986.9	2,053.1	2,104.6	2,099.1	2,103.4	2,160.0	2,225.4
<b>MONTGOMERY COLLEGE (b)</b>										
Expenditures in FY05 \$	1,620.2	1,661.1	1,728.7	1,769.9	1,790.5	1,814.1	1,768.7	1,722.9	1,722.7	1,734.7
<b>M-NCPPC (b)</b>										
Expenditures in FY05 \$	167.6	181.5	201.4	218.6	233.1	247.0	243.1	245.6	267.9	280.0
<b>M-NCPPC (b)</b>										
Expenditures in FY05 \$	167.6	174.4	187.2	194.7	203.3	212.9	204.8	201.2	213.6	218.2
<b>DEBT SERVICE (a)</b>										
Expenditures in FY05 \$	97.2	105.1	107.1	117.5	123.8	123.7	109.9	111.7	124.0	128.6
<b>DEBT SERVICE (a)</b>										
Expenditures in FY05 \$	97.2	101.0	99.5	104.6	107.9	106.6	92.6	91.5	98.9	100.3
<b>TOTAL ALL AGENCIES</b>										
Expenditures in FY05 \$	201.1	213.0	219.4	236.0	224.5	237.4	258.2	276.5	307.6	319.7
<b>TOTAL ALL AGENCIES</b>										
Expenditures in FY05 \$	201.1	204.7	204.0	210.2	195.8	204.7	217.6	226.5	245.4	249.2
<b>TOTAL ALL AGENCIES</b>										
Expenditures in FY05 \$	3,327.1	3,601.1	3,879.5	4,144.4	4,253.5	4,333.0	4,242.4	4,330.1	4,612.3	4,811.2
<b>TOTAL ALL AGENCIES</b>										
Expenditures in FY05 \$	3,327.1	3,460.3	3,606.3	3,691.9	3,709.3	3,735.0	3,574.6	3,546.8	3,678.5	3,750.2
<b>CPI - FISCAL YEAR 05 = 100</b>										
	100.0	104.1	107.6	112.3	114.7	116.0	118.7	122.1	125.4	128.3
<b>Fiscal Year Percent Change</b>										
	0.0%	4.1%	3.4%	4.4%	2.2%	1.2%	2.3%	2.9%	2.7%	2.3%

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

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

# SCHEDULE F-2

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

(In Millions)

FISCAL YEAR	PROPERTY TAX		INCOME TAX		TRANSFER TAX		OTHER TAXES		LICENSES & PERMITS		CHARGES FOR SERVICES		INTERGOV. AID		FINES & MISC REVENUE		TOTAL REVENUE*	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
FY14 Approved	1,514.5	31.3	1,299.2	26.9	150.6	3.1	279.3	5.8	42.3	0.9	402.3	8.3	978.6	20.3	165.5	3.4	4,832.2	
FY13 Estimate	1,470.9	31.0	1,331.4	28.1	144.6	3.0	289.1	6.1	50.3	1.1	383.1	8.1	940.9	19.8	135.0	2.8	4,745.3	
FY13 Approved	1,471.6	31.3	1,263.6	26.9	141.0	3.0	305.4	6.5	42.0	0.9	392.2	8.3	926.0	19.7	156.5	3.3	4,698.2	
FY12 Actual	1,447.9	31.3	1,255.1	27.2	127.3	2.8	295.3	6.4	50.0	1.1	371.5	8.0	911.2	19.7	163.0	3.5	4,621.3	
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	

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

# SCHEDULE F-3

## TEN-YEAR HISTORY OF COUNTY GOVERNMENT FTEs BY FUNCTION

FUNCTION	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
General Government	660.60	675.70	710.70	707.00	1,079.20	1,041.90	948.50	944.60	985.48	1,012.51
Public Safety	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	3,579.19
Transportation	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	1,137.79
Health & Human Services	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	1,568.76
Libraries, Culture & Recreation	833.30	844.90	887.70	903.90	903.00	833.10	675.20	666.20	715.95	774.31
Community Development & Housing	317.90	322.50	334.50	342.20	336.80	305.60	263.50	262.20	293.15	306.20
Environment	42.70	44.70	48.80	50.50	209.70	156.80	151.20	187.10	193.98	195.09
Non-Departmental Accounts	1.40	3.20	2.90	2.60	2.60	3.10	2.60	1.60	1.65	3.88
Liquor Control	293.20	321.20	329.80	340.60	343.80	337.30	312.90	323.00	324.02	338.82
<b>Subtotal</b>	<b>8,391.00</b>	<b>8,632.50</b>	<b>9,038.70</b>	<b>9,431.00</b>	<b>9,541.70</b>	<b>9,247.70</b>	<b>8,473.60</b>	<b>8,553.70</b>	<b>8,713.87</b>	<b>8,916.55</b>
Plus Council & Judicial Offices *	446.10	456.00	473.50	482.80	491.40	501.70	486.90	481.80	513.68	528.73
<b>TOTAL COUNTY GOVERNMENT</b>	<b>8,837.10</b>	<b>9,088.50</b>	<b>9,512.20</b>	<b>9,913.80</b>	<b>10,033.10</b>	<b>9,749.40</b>	<b>8,960.50</b>	<b>9,035.50</b>	<b>9,227.55</b>	<b>9,445.28</b>
<b>GOVERNMENT FTEs PER 1000 POPULATION</b>										
General Government	0.71	0.72	0.75	0.74	1.13	1.08	0.98	0.97	0.99	1.01
Public Safety	3.55	3.70	3.92	4.03	3.99	3.88	3.58	3.62	3.53	3.55
Transportation	1.62	1.58	1.62	1.72	1.29	1.30	1.19	1.16	1.12	1.13
Health & Human Services	1.55	1.58	1.60	1.68	1.68	1.64	1.53	1.52	1.56	1.56
Libraries, Culture & Recreation	0.90	0.90	0.94	0.95	0.94	0.86	0.70	0.68	0.72	0.77
Community Development & Housing	0.34	0.34	0.36	0.36	0.35	0.32	0.27	0.27	0.29	0.30
Environment	0.05	0.05	0.05	0.05	0.22	0.16	0.16	0.19	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	0.32	0.34	0.35	0.36	0.36	0.35	0.32	0.33	0.32	0.34
<b>Total County-Less Elective Offices</b>	<b>9.03</b>	<b>9.23</b>	<b>9.60</b>	<b>9.89</b>	<b>9.97</b>	<b>9.59</b>	<b>8.72</b>	<b>8.74</b>	<b>8.73</b>	<b>8.85</b>
Plus Council & Judicial Offices *	0.48	0.49	0.50	0.51	0.51	0.52	0.50	0.49	0.51	0.52
<b>TOTAL COUNTY GOVERNMENT</b>	<b>9.51</b>	<b>9.72</b>	<b>10.10</b>	<b>10.40</b>	<b>10.48</b>	<b>10.11</b>	<b>9.22</b>	<b>9.23</b>	<b>9.24</b>	<b>9.38</b>
<b>Population</b>	<b>929,100</b>	<b>935,168</b>	<b>941,491</b>	<b>953,685</b>	<b>957,200</b>	<b>964,100</b>	<b>971,400</b>	<b>978,700</b>	<b>998,540</b>	<b>1,007,311</b>

\* 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.

# SCHEDULE F-4

## TEN-YEAR HISTORY OF COUNTY AGENCIES FTEs BY FUND

	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	FTEs	FTEs
<b>GENERAL FUND</b>										
General Fund	839.10	854.30	896.60	894.00	1,032.60	996.00	911.70	890.30	939.32	968.22
Public Safety	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	2,499.71
Transportation	486.80	442.70	447.50	450.00	314.00	295.70	252.90	207.80	224.15	242.31
Health & Human Services	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	1,568.76
Libraries, Culture & Recreation	401.90	403.20	419.90	427.60	426.40	386.90	290.90	288.00	313.96	349.94
Community Development & Housing	121.50	123.10	110.30	117.40	107.60	96.00	77.50	70.30	79.75	90.00
Environment	33.70	34.70	34.90	34.90	33.90	19.30	13.30	12.10	11.49	11.49
Non-Departmental Accounts	1.40	3.20	2.90	2.60	2.60	3.10	2.60	1.60	1.65	3.88
<b>TOTAL GENERAL FUND **</b>	<b>5,640.70</b>	<b>5,812.90</b>	<b>6,049.30</b>	<b>6,220.90</b>	<b>6,178.50</b>	<b>5,958.80</b>	<b>5,465.70</b>	<b>5,439.80</b>	<b>5,588.77</b>	<b>5,734.31</b>
<b>SPECIAL FUNDS</b>										
Urban Districts	51.30	56.60	57.10	57.60	58.10	58.10	50.20	52.00	55.32	55.02
Mass Transit	642.70	651.60	679.60	762.20	871.40	854.70	802.60	830.30	814.41	816.06
Fire Tax District	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	1,281.56
Recreation	405.40	415.70	441.70	450.20	449.70	421.70	362.20	352.50	375.19	397.63
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	12.50	13.30	14.30	14.50	16.90	19.20	25.50	26.50	29.50	30.50
Montgomery Housing Initiative	4.50	7.10	7.70	9.90	11.50	11.50	12.00	13.10	14.80	14.70
Water Quality Protection	9.00	10.00	13.90	15.60	17.10	32.80	38.20	72.10	79.10	81.39
Community Use of Public Facilities	26.00	26.00	26.10	26.10	26.90	24.50	22.10	25.70	26.80	26.74
Parking Districts	41.50	43.10	45.30	47.70	50.10	50.90	45.80	48.00	48.79	48.59
Permitting Services	190.90	191.30	215.50	213.90	216.70	197.10	173.00	177.80	197.60	200.50
Solid Waste Services	147.80	151.70	156.10	157.50	158.70	104.70	99.70	102.90	103.39	102.21
Vacuum Leaf Collection	0.00	0.00	0.00	0.00	0.00	50.30	50.30	50.30	33.54	30.83
Liquor Control	293.20	321.20	329.80	340.60	343.80	337.30	312.90	323.00	324.02	338.82
<b>TOTAL SPECIAL FUNDS</b>	<b>2,968.20</b>	<b>3,043.80</b>	<b>3,223.70</b>	<b>3,431.50</b>	<b>3,574.90</b>	<b>3,515.00</b>	<b>3,230.50</b>	<b>3,318.20</b>	<b>3,357.26</b>	<b>3,425.55</b>
<b>INTERNAL SERVICE FUNDS</b>										
Employee Health Benefit Self Insurance	8.60	9.60	9.60	11.00	12.20	11.80	11.50	12.70	16.15	20.25
Motor Pool	163.60	163.60	170.20	191.00	205.50	202.00	194.30	205.60	205.10	205.30
Printing & Mail	27.00	29.40	30.00	30.00	31.00	31.40	29.30	29.80	30.90	29.50
Self Insurance	29.00	29.20	29.40	29.40	31.00	30.40	29.20	29.40	29.37	30.37
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>228.20</b>	<b>231.80</b>	<b>239.20</b>	<b>261.40</b>	<b>279.70</b>	<b>275.60</b>	<b>264.30</b>	<b>277.50</b>	<b>281.52</b>	<b>285.42</b>
<b>TOTAL COUNTY GOVERNMENT</b>										
	<b>8,837.10</b>	<b>9,088.50</b>	<b>9,512.20</b>	<b>9,913.80</b>	<b>10,033.10</b>	<b>9,749.40</b>	<b>8,960.50</b>	<b>9,035.50</b>	<b>9,227.55</b>	<b>9,445.28</b>
<b>MONT. COUNTY PUBLIC SCHOOLS</b>										
	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	21,241.85
<b>MONTGOMERY COLLEGE</b>										
	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	1,862.10
<b>M-NCPPC</b>										
	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	958.55
<b>GRAND TOTAL</b>	<b>31,115.80</b>	<b>31,959.60</b>	<b>32,949.50</b>	<b>33,586.80</b>	<b>33,715.60</b>	<b>33,603.70</b>	<b>32,669.80</b>	<b>32,469.00</b>	<b>32,877.85</b>	<b>33,507.78</b>

\*\*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.

# SCHEDULE F-5

## 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
FY14 - Real	0.759	0.042	0.125	0.020	0.003	0.072	1.021	0.112	1.133
FY14 - Personal	1.898	0.105	0.313	0.050	0.008	0.181	2.554	n/a	2.554
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

# SCHEDULE F-6

<b>HISTORICAL ANALYSIS OF WEIGHTED REAL PROPERTY TAX RATES</b> <b>MONTGOMERY COUNTY</b> Average Weighted Rate Per \$100 of Assessed Value				
Fiscal Year	Total	Maryland	Municipalities	Montgomery County
2014	\$1.166	\$0.112	\$0.045	\$1.009
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

Notes:

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

"Municipalities" are the weighted average of approximately 23 municipal districts and are based on estimated taxable assessments for FY14.

MONTGOMERY COUNTY DEPARTMENT OF FINANCE

JUNE 2013