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 06. 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[1] 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.

SCHEDULE F-1

TEN-YEAR HISTORY OF EXPENDITURES IN CURRENT AND DEFLATED DOLLARS WITH FISCAL YEAR 06 AS BASE

(In Millions)

	ACTUAL FY06	ACTUAL FY07	ACTUAL FY08	ACTUAL FY09	ACTUAL FY10	ACTUAL FY11	ACTUAL FY12	ACTUAL FY13	APPROVED FY14	APPROVED FY15
COUNTY GOVERNMENT										
General Fund	773.0	855.4	925.2	923.2	910.9	848.5	891.9	1,014.7	1,087.6	1,129.7
Expenditures in FY06 $	773.0	827.5	857.7	837.9	817.1	744.0	760.3	850.3	890.7	906.8
Special Funds: Tax Supported	293.5	324.1	340.0	339.9	335.5	326.3	335.3	357.4	373.3	386.4
Expenditures in FY06 $	293.5	313.5	315.2	308.5	301.0	286.2	285.8	299.5	305.7	310.1
Grant Fund: Non-Tax Supported	85.6	78.5	76.0	118.9	120.5	112.7	114.7	103.5	108.2	117.2
Expenditures in FY06 $	85.6	76.0	70.5	107.9	108.1	98.8	97.8	86.7	88.6	94.1
Special Funds: Non-Tax Supported	220.7	234.0	244.3	237.0	253.3	244.5	250.9	266.9	288.5	304.6
Expenditures in FY06 $	220.7	226.3	226.5	215.1	227.3	214.4	213.9	223.6	236.3	244.5
TOTAL COUNTY GOVERNMENT	1,372.8	1,492.0	1,585.6	1,619.0	1,620.3	1,532.0	1,592.9	1,742.5	1,857.5	1,937.8
Expenditures in FY06 $	1,372.8	1,443.3	1,469.9	1,469.3	1,453.5	1,343.4	1,357.8	1,460.2	1,521.3	1,555.5
M. C. PUBLIC SCHOOLS (b)	1,728.7	1,859.7	1,986.9	2,053.1	2,104.6	2,099.1	2,103.4	2,192.7	2,225.4	2,276.8
Expenditures in FY06 $	1,728.7	1,799.1	1,842.0	1,863.3	1,888.0	1,840.7	1,793.0	1,837.5	1,822.7	1,827.6
MONTGOMERY COLLEGE (b)	181.5	201.4	218.6	233.1	247.0	243.1	245.6	245.1	280.0	297.1
Expenditures in FY06 $	181.5	194.8	202.6	211.5	221.6	213.2	209.4	205.4	229.3	238.5
M-NCPPC (b)	105.1	107.1	117.5	123.8	123.7	109.9	111.7	118.6	128.6	135.1
Expenditures in FY06 $	105.1	103.6	108.9	112.3	110.9	96.4	95.2	99.4	105.3	108.5
DEBT SERVICE (a)	213.0	219.4	236.0	224.5	237.4	258.2	276.5	298.3	319.7	348.9
Expenditures in FY06 $	213.0	212.3	218.8	203.8	213.0	226.5	235.7	250.0	261.8	280.1
TOTAL ALL AGENCIES	**3,601.1**	**3,879.5**	**4,144.4**	**4,253.5**	**4,333.0**	**4,242.4**	**4,330.1**	**4,597.3**	**4,811.2**	**4,995.7**
Expenditures in FY06 $	**3,601.1**	**3,753.1**	**3,842.2**	**3,860.3**	**3,887.0**	**3,720.1**	**3,691.1**	**3,852.6**	**3,940.4**	**4,010.2**
CPI - FISCAL YEAR 06 = 100	**100.0**	**103.4**	**107.9**	**110.2**	**111.5**	**114.0**	**117.3**	**119.3**	**122.1**	**124.6**
Fiscal Year Percent Change	**0.0%**	**3.4%**	**4.4%**	**2.2%**	**1.2%**	**2.3%**	**2.9%**	**1.7%**	**2.3%**	**2.0%**

(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 $	PROPERTY TAX %	INCOME TAX $	INCOME TAX %	TRANSFER TAX $	TRANSFER TAX %	OTHER TAXES $	OTHER TAXES %	LICENSES & PERMITS $	LICENSES & PERMITS %	CHARGES FOR SERVICES $	CHARGES FOR SERVICES %	INTERGOV. AID $	INTERGOV. AID %	FINES & MISC REVENUE $	FINES & MISC REVENUE %	TOTAL REVENUE* $
FY15 Approved	1,549.9	31.3	1,340.6	27.1	169.6	3.4	280.7	5.7	52.8	1.1	406.7	8.2	1,010.7	20.4	135.0	2.7	4,945.9
FY14 Estimate	1,517.6	30.8	1,365.9	27.7	159.5	3.2	291.0	5.9	55.4	1.1	395.5	8.0	976.0	19.8	165.4	3.4	4,926.3
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 Actual	1,486.0	31.2	1,317.5	27.6	151.3	3.2	295.1	6.2	52.1	1.1	389.0	8.2	939.4	19.7	136.5	2.9	4,767.0
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

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

SCHEDULE F-3

TEN-YEAR HISTORY OF COUNTY GOVERNMENT FTEs BY FUNCTION

FUNCTION	APPROVED FY06	APPROVED FY07	APPROVED FY08	APPROVED FY09	APPROVED FY10	APPROVED FY11	APPROVED FY12	APPROVED FY13	APPROVED FY14	APPROVED FY15
General Government	675.70	710.70	707.00	1,079.20	1,041.90	948.50	944.60	985.48	1,012.51	1,046.59
Public Safety	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	3,669.91
Transportation	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	1,160.51
Health & Human Services	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	1,588.87
Libraries, Culture & Recreation	844.90	887.70	903.90	903.00	833.10	675.20	666.20	715.95	774.31	824.81
Community Development & Housing	322.50	334.50	342.20	336.80	305.60	263.50	262.20	293.15	306.20	318.20
Environment	44.70	48.80	50.50	209.70	156.80	151.20	187.10	193.98	195.09	200.49
Non-Departmental Accounts	3.20	2.90	2.60	2.60	3.10	2.60	1.60	1.65	3.88	4.08
Liquor Control	321.20	329.80	340.60	343.80	337.30	312.90	323.00	324.02	338.82	336.82
Subtotal	**8,632.50**	**9,038.70**	**9,431.00**	**9,541.70**	**9,247.70**	**8,473.60**	**8,553.70**	**8,713.87**	**8,916.55**	**9,150.28**
Plus Council & Judicial Offices *	456.00	473.50	482.80	491.40	501.70	486.90	481.80	513.68	528.73	528.56
TOTAL COUNTY GOVERNMENT	**9,088.50**	**9,512.20**	**9,913.80**	**10,033.10**	**9,749.40**	**8,960.50**	**9,035.50**	**9,227.55**	**9,445.28**	**9,678.84**
GOVERNMENT FTEs PER 1000 POPULATION										
General Government	0.72	0.75	0.74	1.13	1.08	0.98	0.97	0.99	1.01	1.03
Public Safety	3.70	3.92	4.03	3.99	3.88	3.58	3.62	3.53	3.55	3.60
Transportation	1.58	1.62	1.72	1.29	1.30	1.19	1.16	1.12	1.13	1.14
Health & Human Services	1.58	1.60	1.68	1.68	1.64	1.53	1.52	1.56	1.56	1.56
Libraries, Culture & Recreation	0.90	0.94	0.95	0.94	0.86	0.70	0.68	0.72	0.77	0.81
Community Development & Housing	0.34	0.36	0.36	0.35	0.32	0.27	0.27	0.29	0.30	0.31
Environment	0.05	0.05	0.05	0.22	0.16	0.16	0.19	0.19	0.19	0.20
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	0.34	0.35	0.36	0.36	0.35	0.32	0.33	0.32	0.34	0.33
Total County-Less Elective Offices	**9.23**	**9.60**	**9.89**	**9.97**	**9.59**	**8.72**	**8.74**	**8.73**	**8.85**	**8.97**
Plus Council & Judicial Offices *	0.49	0.50	0.51	0.51	0.52	0.50	0.49	0.51	0.52	0.52
TOTAL COUNTY GOVERNMENT	**9.72**	**10.10**	**10.40**	**10.48**	**10.11**	**9.22**	**9.23**	**9.24**	**9.38**	**9.49**
Population	**935,168**	**941,491**	**953,685**	**957,200**	**964,100**	**971,400**	**978,700**	**998,540**	**1,007,311**	**1,020,000**

* 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

	FY06 WORKYEARS	FY07 WORKYEARS	FY08 WORKYEARS	FY09 WORKYEARS	FY10 WORKYEARS	FY11 WORKYEARS	FY12 WORKYEARS	FY13 FTEs	FY14 FTEs	FY15 FTEs
GENERAL FUND										
General Fund	854.30	896.60	894.00	1,032.60	996.00	911.70	890.30	939.32	968.22	1,000.38
Public Safety	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	2,583.25
Transportation	442.70	447.50	450.00	314.00	295.70	252.90	207.80	224.15	242.31	244.17
Health & Human Services	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	1,588.87
Libraries, Culture & Recreation	403.20	419.90	427.60	426.40	386.90	290.90	288.00	313.96	349.94	384.56
Community Development & Housing	123.10	110.30	117.40	107.60	96.00	77.50	70.30	79.75	90.00	96.00
Environment	34.70	34.90	34.90	33.90	19.30	13.30	12.10	11.49	11.49	13.09
Non-Departmental Accounts	3.20	2.90	2.60	2.60	3.10	2.60	1.60	1.65	3.88	4.08
TOTAL GENERAL FUND **	**5,812.90**	**6,049.30**	**6,220.90**	**6,178.50**	**5,958.80**	**5,465.70**	**5,439.80**	**5,588.77**	**5,734.31**	**5,914.40**
SPECIAL FUNDS										
Urban Districts	56.60	57.10	57.60	58.10	58.10	50.20	52.00	55.32	55.02	58.30
Mass Transit	651.60	679.60	762.20	871.40	854.70	802.60	830.30	814.41	816.06	835.62
Fire Tax District	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	1,286.56
Recreation	415.70	441.70	450.20	449.70	421.70	362.20	352.50	375.19	397.63	413.51
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	13.30	14.30	14.50	16.90	19.20	25.50	26.50	29.50	30.50	30.50
Montgomery Housing Initiative	7.10	7.70	9.90	11.50	11.50	12.00	13.10	14.80	14.70	14.70
Water Quality Protection	10.00	13.90	15.60	17.10	32.80	38.20	72.10	79.10	81.39	84.39
Community Use of Public Facilties	26.00	26.10	26.10	26.90	24.50	22.10	25.70	26.80	26.74	26.74
Parking Districts	43.10	45.30	47.70	50.10	50.90	45.80	48.00	48.79	48.59	49.89
Permitting Services	191.30	215.50	213.90	216.70	197.10	173.00	177.80	197.60	200.50	206.50
Solid Waste Services	151.70	156.10	157.50	158.70	104.70	99.70	102.90	103.39	102.21	103.01
Vaccum Leaf Collection	0.00	0.00	0.00	0.00	50.30	50.30	50.30	33.54	30.83	30.83
Liquor Control	321.20	329.80	340.60	343.80	337.30	312.90	323.00	324.02	338.82	336.82
TOTAL SPECIAL FUNDS	**3,043.80**	**3,223.70**	**3,431.50**	**3,574.90**	**3,515.00**	**3,230.50**	**3,318.20**	**3,357.26**	**3,425.55**	**3,478.37**
INTERNAL SERVICE FUNDS										
Employee Health Benefit Self Insurance	9.60	9.60	11.00	12.20	11.80	11.50	12.70	16.15	20.25	20.85
Motor Pool	163.60	170.20	191.00	205.50	202.00	194.30	205.60	205.10	205.30	204.10
Printing & Mail	29.40	30.00	30.00	31.00	31.40	29.30	29.80	30.90	29.50	30.75
Self Insurance	29.20	29.40	29.40	31.00	30.40	29.20	29.40	29.37	30.37	30.37
TOTAL INERNAL SERVICE FUNDS	**231.80**	**239.20**	**261.40**	**279.70**	**275.60**	**264.30**	**277.50**	**281.52**	**285.42**	**286.07**
TOTAL COUNTY GOVERNMENT	**9,088.50**	**9,512.20**	**9,913.80**	**10,033.10**	**9,749.40**	**8,960.50**	**9,035.50**	**9,227.55**	**9,445.28**	**9,678.84**
MONT. COUNTY PUBLIC SCHOOLS	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	21,579.89
MONTGOMERY COLLEGE	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	1,940.60
M-NCPPC	1,102.40	1,006.80	1,036.90	1,046.20	1,049.10	1,046.80	966.70	951.45	958.55	978.60
GRAND TOTAL	**31,959.60**	**32,949.50**	**33,586.80**	**33,715.60**	**33,603.70**	**32,669.80**	**32,469.00**	**32,877.85**	**33,507.78**	**34,177.93**

**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
FY15 - Real	0.732	0.040	0.136	0.023	0.003	0.074	1.008	0.112	1.120
FY15 - Personal	1.830	0.100	0.340	0.058	0.008	0.185	2.520	n/a	2.520
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

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
2015	$1.152	$0.112	$0.044	$0.996
2014	$1.167	$0.112	$0.045	$1.010
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 proposed 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 FY15.

FY2014 weighted rate revised based on updated assessment estimates for FY14

MONTGOMERY COUNTY DEPARTMENT OF FINANCE **JUNE 2014**