



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 08. 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 FTEs 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 FTEs 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 FTEs 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).

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.

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Schedule F-1

TEN YEAR HISTORY OF EXPENDITURES IN CURRENT AND DEFLATED DOLLARS WITH FISCAL YEAR 09 AS BASE

(in millions)

	ACTUAL FY09	ACTUAL FY10	ACTUAL FY11	ACTUAL FY12	ACTUAL FY13	ACTUAL FY14	ACTUAL FY15	ACTUAL FY16	APPR FY17	REC FY18
COUNTY GOVERNMENT										
General Fund	923.2	910.9	848.5	891.9	1,014.7	1,118.0	1,146.6	1,162.0	1,177.1	1,222.3
Expenditures in FY09\$	923.2	900.1	819.8	838.3	938.7	1,018.2	1,037.6	1,043.1	1,039.8	1,058.3
Special Funds: Tax Supported	339.9	335.5	326.3	335.3	357.4	383.6	388.5	390.6	384.7	396.6
Expenditures in FY09\$	339.9	331.5	315.3	315.1	330.6	349.4	351.6	350.6	339.8	343.4
Grant Fund: Non-Tax Supported	118.9	120.5	112.7	114.7	103.5	111.4	116.7	114.5	116.4	118.0
Expenditures in FY09\$	118.9	119.1	108.9	107.8	95.7	101.5	105.6	102.8	102.8	102.2
Special Funds: Non-Tax Supported	237.0	253.3	244.5	250.9	266.9	269.7	298.8	308.4	314.2	326.7
Expenditures in FY09\$	237.0	250.3	236.2	235.8	246.9	245.6	270.4	276.8	277.6	282.9
TOTAL COUNTY GOVERNMENT	1,619.0	1,620.3	1,532.0	1,592.9	1,742.5	1,882.7	1,950.6	1,975.5	1,992.4	2,063.6
Expenditures in FY09\$	1,619.0	1,601.1	1,480.2	1,497.1	1,611.9	1,714.7	1,765.2	1,773.3	1,760.1	1,786.7
M. C. PUBLIC SCHOOLS(b)	2,053.1	2,104.6	2,099.1	2,103.4	2,192.7	2,246.4	2,283.1	2,321.5	2,457.5	2,514.6
Expenditures in FY09\$	2,053.1	2,079.6	2,028.1	1,976.9	2,028.4	2,045.9	2,066.2	2,083.9	2,170.9	2,177.1
MONTGOMERY COLLEGE(b)	233.1	247.0	243.1	245.6	245.1	257.0	274.7	287.4	312.5	309.3
Expenditures in FY09\$	233.1	244.1	234.9	230.8	226.7	234.1	248.6	258.0	276.1	267.8
M-NCPPC(b)	123.8	123.7	109.9	111.7	118.6	123.5	130.0	133.1	141.8	146.7
Expenditures in FY09\$	123.8	122.2	106.2	105.0	109.7	112.5	117.6	119.5	125.3	127.0
DEBT SERVICE(a)	224.5	237.4	258.2	276.5	298.3	307.5	342.7	348.5	397.6	408.2
Expenditures in FY09\$	224.5	234.6	249.5	259.9	275.9	280.1	310.1	312.8	351.2	353.4
TOTAL ALL AGENCIES	4,253.5	4,333.0	4,242.4	4,330.1	4,597.3	4,817.1	4,981.2	5,066.0	5,301.8	5,442.4
Expenditures in FY09\$	4,253.5	4,281.6	4,098.9	4,069.6	4,252.8	4,387.2	4,507.9	4,547.6	4,683.6	4,712.0
CPI - FISCAL YEAR 09 = 100	100.0	101.2	103.5	106.4	108.1	109.8	110.5	111.4	113.2	115.5
Fiscal Year Percent Change	----	1.2%	2.3%	2.9%	1.7%	1.7%	0.7%	0.9%	1.8%	2.3%

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

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

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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	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
FY18 Recommended	1,767.3	31.9	1,557.9	28.1	185.3	3.3	322.7	5.8	55.4	1.0	377.8	6.8	1,105.6	20.0	166.3	3.0	5,538.2	
FY17 Estimate	1,737.6	32.2	1,486.4	27.5	195.1	3.6	315.2	5.8	54.0	1.0	370.5	6.9	1,083.6	20.1	155.8	2.9	5,398.2	
FY17 Approved	1,738.7	32.2	1,487.6	27.6	179.9	3.3	315.4	5.8	60.9	1.1	379.3	7.0	1,082.6	20.1	150.6	2.8	5,394.8	
FY16 Actual	1,595.3	31.2	1,422.4	27.8	171.3	3.3	299.3	5.8	55.7	1.1	385.0	7.5	1,038.7	20.3	152.6	3.0	5,120.3	
FY15 Actual	1,549.2	31.5	1,310.8	26.7	156.2	3.2	308.5	6.3	49.7	1.0	378.9	7.7	1,018.5	20.7	143.2	2.9	4,915.1	
FY14 Actual	1,537.8	31.0	1,376.8	27.7	152.5	3.1	287.6	5.8	54.2	1.1	403.0	8.1	982.8	19.8	167.2	3.4	4,961.9	
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	

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

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Schedule F-3

TEN YEAR HISTORY OF COUNTY GOVERNMENT FTEs BY FUNCTION

Function	APPR FY09	APPR FY10	APPR FY11	APPR FY12	APPR FY13	APPR FY14	APPR FY15	APPR FY16	APPR FY17	REC FY18
General Government	1,079.20	1,041.90	948.50	944.60	985.48	1,012.51	1,046.59	1,096.31	1,112.55	1,140.90
Public Safety	3,822.10	3,741.20	3,482.30	3,546.90	3,520.15	3,579.19	3,669.91	3,709.53	3,743.63	3,775.18
Transportation	1,235.50	1,251.60	1,151.60	1,136.40	1,120.89	1,137.79	1,160.51	1,164.52	1,174.30	1,197.19
Health & Human Services	1,609.00	1,577.10	1,485.80	1,485.70	1,558.60	1,568.76	1,588.87	1,593.66	1,619.38	1,641.21
Libraries, Culture & Recreation	903.00	833.10	675.20	666.20	715.95	774.31	824.81	833.59	856.40	877.63
Community Development & Housing	336.80	305.60	263.50	262.20	293.15	306.20	318.20	326.20	332.75	345.85
Environment	209.70	156.80	151.20	187.10	193.98	195.09	200.49	204.79	210.81	213.11
Non-Departmental Accounts	2.60	3.10	2.60	1.60	1.65	3.88	4.08	4.23	4.18	4.21
Liquor Control	343.80	337.30	312.90	323.00	324.02	338.82	336.82	426.72	432.42	438.20
Subtotal	9,541.70	9,247.70	8,473.60	8,553.70	8,713.87	8,916.55	9,150.28	9,359.55	9,486.42	9,633.48
Plus Council & Judicial Offices *	491.40	501.70	486.90	481.80	513.68	528.73	528.56	535.96	544.86	547.85
TOTAL COUNTY GOVERNMENT	10,033.10	9,749.40	8,960.50	9,035.50	9,227.55	9,445.28	9,678.84	9,895.51	10,031.28	10,181.33

Government FTEs PER 1000 Population										
General Government	1.13	1.08	0.98	0.97	0.99	1.01	1.03	1.07	1.07	1.07
Public Safety	3.99	3.88	3.58	3.62	3.53	3.55	3.60	3.60	3.60	3.55
Transportation	1.29	1.30	1.19	1.16	1.12	1.13	1.14	1.13	1.13	1.13
Health & Human Services	1.68	1.64	1.53	1.52	1.56	1.56	1.56	1.55	1.56	1.54
Libraries, Culture & Recreation	0.94	0.86	0.70	0.68	0.72	0.77	0.81	0.81	0.82	0.83
Community Development & Housing	0.35	0.32	0.27	0.27	0.29	0.30	0.31	0.32	0.32	0.33
Environment	0.22	0.16	0.16	0.19	0.19	0.19	0.20	0.20	0.20	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	0.36	0.35	0.32	0.33	0.32	0.34	0.33	0.41	0.42	0.41
Total County-Less Elective Offices	9.97	9.59	8.72	8.74	8.73	8.85	8.97	9.10	9.13	9.07
Plus Council & Judicial Offices *	0.51	0.52	0.50	0.49	0.51	0.52	0.52	0.52	0.52	0.52
TOTAL COUNTY GOVERNMENT	10.48	10.11	9.22	9.23	9.24	9.38	9.49	9.62	9.66	9.58

Population	957,200	964,100	971,400	978,700	998,540	1,007,311	1,020,000	1,029,000	1,038,500	1,062,500
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* Includes official 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.

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Schedule F-4

TEN YEAR HISTORY OF COUNTY AGENCIES FTEs BY FUND

	FY09 WORKYEARS	FY10 WORKYEARS	FY11 WORKYEARS	FY12 WORKYEARS	FY13 WORKYEARS	FY14 FTEs	FY15 FTEs	FY16 FTEs	FY17 FTEs	FY18 FTEs
GENERAL FUND										
General Fund	1,032.60	996.00	911.70	890.30	939.32	968.22	1,000.38	1,058.35	1,076.64	1,097.71
Public Safety	2,652.40	2,584.70	2,431.00	2,484.00	2,459.85	2,499.71	2,583.25	2,610.17	2,646.27	2,698.82
Transportation	314.00	295.70	252.90	207.80	224.15	242.31	244.17	248.17	252.27	252.26
Health & Human Services	1,609.00	1,577.10	1,485.80	1,485.80	1,558.60	1,588.76	1,588.87	1,593.66	1,619.38	1,641.21
Libraries, Culture & Recreation	426.40	386.90	290.90	288.00	313.96	349.94	384.56	388.56	386.56	395.26
Community Development & Housing	107.60	96.00	77.50	70.30	79.75	90.00	96.00	98.00	73.40	86.40
Environment	33.90	19.30	13.30	12.10	11.49	11.49	13.09	15.09	16.50	16.50
Non-Departmental Accounts	2.60	3.10	2.60	1.60	1.65	3.88	4.08	4.23	4.18	4.21
TOTAL GENERAL FUND **	6,178.50	5,958.80	5,465.70	5,439.80	5,588.77	5,734.31	5,914.40	6,016.23	6,075.20	6,192.37
SPECIAL FUNDS										
Urban Districts	58.10	58.10	50.20	52.00	55.32	55.02	58.30	58.30	58.60	58.60
Mass Transit	871.40	854.70	802.60	830.30	814.41	816.06	835.62	836.19	842.47	865.37
Fire Tax District	1,353.00	1,351.20	1,235.00	1,243.00	1,235.80	1,281.56	1,286.56	1,299.26	1,302.76	1,281.76
Recreation	449.70	421.70	362.20	352.50	375.19	397.63	413.51	417.29	440.77	452.30
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	16.90	19.20	25.50	26.50	29.50	30.50	30.50	30.50	31.50	32.50
Montgomery Housing Initiative	11.50	11.50	12.00	13.10	14.80	14.70	14.70	14.70	14.70	14.70
Water Quality Protection	17.10	32.80	38.20	72.10	79.10	81.39	84.39	86.69	88.76	91.47
Community Use of Public Facilities	26.90	24.50	22.10	25.70	26.80	26.74	26.74	27.74	29.07	30.07
Parking Districts	50.10	50.90	45.80	48.00	48.79	48.59	49.89	49.33	48.53	48.53
Permitting Services	216.70	197.10	173.00	177.80	103.39	102.21	206.50	212.50	243.65	243.75
Solid Waste Services	158.70	104.70	99.70	102.90	103.39	103.01	103.01	103.01	105.55	105.14
Vacuum Leaf Collection	0.00	50.30	50.30	50.30	33.54	30.83	30.83	30.83	31.03	31.03
Liquor Control	343.80	337.30	312.90	323.00	324.02	338.82	336.82	426.72	432.42	438.20
TOTAL SPECIAL FUNDS	3,574.90	3,515.00	3,230.50	3,318.20	3,357.26	3,425.55	3,478.37	3,594.06	3,670.81	3,694.42
INTERNAL SERVICE FUNDS										
Employee Health Benefit Self Insurance	12.20	11.80	11.50	12.70	16.15	20.25	20.85	21.25	22.30	25.25
Motor Pool	205.50	202.00	194.30	205.60	205.10	205.30	204.10	204.10	204.10	204.10
Printing & Mail	31.00	31.40	29.30	29.80	30.90	29.50	30.75	29.75	28.75	34.07
Self Insurance	31.00	30.40	29.20	29.40	29.37	30.37	30.37	30.12	30.12	31.12
TOTAL INTERNAL SERVICE FUNDS	279.70	275.60	264.30	277.50	281.52	285.42	286.07	285.22	285.27	294.54
TOTAL COUNTY GOVERNMENT	10,033.10	9,749.40	8,960.50	9,035.50	9,227.55	9,445.28	9,678.84	9,895.51	10,031.28	10,181.33
MONT. COUNTY PUBLIC SCHOOLS	20,769.50	20,949.40	20,743.70	20,609.70	20,841.75	21,241.85	21,579.89	21,850.60	22,248.73	23,478.02
MONTGOMERY COLLEGE	1,866.80	1,855.80	1,918.80	1,857.10	1,857.10	1,862.10	1,940.60	1,948.60	1,920.60	1,917.60
M-NCPPC	1,046.20	1,049.10	1,046.80	966.70	951.45	958.55	978.60	1,015.09	1,045.19	1,080.64
GRAND TOTAL	33,715.60	33,603.70	32,669.80	32,469.00	32,877.85	33,507.78	34,177.93	34,709.80	35,245.80	36,657.59

**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 lapse and overtime. Historical Workyears reflect the Original Approved Budget

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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	RECREATION	STORM DRAINAGE	M -NCPPC	TOTAL COUNTY	STATE	TOTAL TAX RATE
FY18 - Real	0.7488	0.0580	0.1094	0.0238	n/a	0.0728	1.0128	0.1120	1.1248
FY18 - Personal	1.8720	0.1450	0.2735	0.0595	n/a	0.1820	2.5320	n/a	2.5320
FY17 - Real	0.7734	0.0520	0.1140	0.0230	0.0030	0.0728	1.0382	0.1120	1.1502
FY17 - Personal	1.9335	0.1300	0.2850	0.0575	0.0075	0.1820	2.5955	n/a	2.5955
FY16 - Real	0.7230	0.0600	0.1160	0.0230	0.0030	0.0742	0.9992	0.1120	1.1112
FY16 - Personal	1.8075	0.1500	0.2900	0.0575	0.0075	0.1855	2.4980	n/a	2.4980
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	1.897	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	0.052	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

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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
2018	\$1.1562	\$0.1120	\$0.0429	\$1.0013
2017	\$1.1813	\$0.1120	\$0.0429	\$1.0264
2016	\$1.1420	\$0.1120	\$0.0430	\$0.9870
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

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 actual tax rates for FY17 and taxable assessments for FY16.

MONTGOMERY COUNTY DEPARTMENT OF FINANCE

MARCH 2017

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