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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 96. 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 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 1000 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).

## TEN-YEAR HISTORY OF EXPENDITURES IN CURRENT AND DEFLATED DOLLARS WITH FISCAL YEAR 97 AS BASE

(In Millions)										
	ACTUAL FY97	ACTUAL FY98	ACTUAL FY99	ACTUAL FY00	ACTUAL FY01	ACTUAL FY02	ACTUAL FY03	ACTUAL FY04	BUDGET FY05	BUDGET FY06
<b>COUNTY GOVERNMENT</b>										
General Fund	401.4	436.4	469.6	510.0	530.1	559.5	615.3	642.8	683.4	764.0
Expenditures in FY97 \$	401.4	432.1	456.7	483.0	486.9	502.4	538.5	547.8	568.7	619.7
Special Funds: Tax Supported	185.4	195.0	214.8	181.2	191.5	193.7	206.1	221.2	246.2	271.7
Expenditures in FY97 \$	185.4	193.1	208.9	171.6	175.9	173.9	180.3	188.5	204.9	220.4
Grant Fund: Non-Tax Supported	50.2	48.6	68.9	62.8	68.0	82.6	83.9	78.8	73.6	70.9
Expenditures in FY97 \$	50.2	48.1	67.1	59.5	62.4	74.1	73.4	67.1	61.2	57.5
Special Funds: Non-Tax Supported	139.4	141.7	141.7	154.3	161.8	174.8	182.0	199.9	214.7	220.3
Expenditures in FY97 \$	139.4	140.3	137.8	146.1	148.6	157.0	159.3	170.4	178.6	178.7
<b>TOTAL COUNTY GOVERNMENT</b>	<b>776.5</b>	<b>821.7</b>	<b>895.1</b>	<b>908.3</b>	<b>951.3</b>	<b>1,010.7</b>	<b>1,087.2</b>	<b>1,142.7</b>	<b>1,217.8</b>	<b>1,326.9</b>
Expenditures in FY97 \$	776.5	813.6	870.5	860.2	873.8	907.5	951.5	973.8	1,013.4	1,076.2
<b>M. C. PUBLIC SCHOOLS (b)</b>	<b>916.9</b>	<b>969.3</b>	<b>1,032.9</b>	<b>1,106.9</b>	<b>1,220.7</b>	<b>1,287.5</b>	<b>1,413.3</b>	<b>1,498.4</b>	<b>1,609.4</b>	<b>1,713.7</b>
Expenditures in FY97 \$	916.9	959.7	1,004.6	1,048.2	1,121.3	1,156.0	1,236.8	1,276.9	1,339.3	1,390.0
<b>MONTGOMERY COLLEGE (b)</b>	<b>87.3</b>	<b>96.0</b>	<b>106.2</b>	<b>116.7</b>	<b>128.5</b>	<b>143.8</b>	<b>150.2</b>	<b>156.4</b>	<b>177.8</b>	<b>196.7</b>
Expenditures in FY97 \$	87.3	95.1	103.2	110.5	118.0	129.1	131.5	133.3	148.0	159.5
<b>M-NCPPC (b)</b>	<b>69.6</b>	<b>71.3</b>	<b>73.0</b>	<b>78.1</b>	<b>82.8</b>	<b>85.5</b>	<b>88.0</b>	<b>90.3</b>	<b>99.3</b>	<b>107.6</b>
Expenditures in FY97 \$	69.6	70.6	71.0	74.0	76.1	76.8	77.0	76.9	82.6	87.3
<b>DEBT SERVICE (a)</b>	<b>139.8</b>	<b>142.4</b>	<b>150.6</b>	<b>154.6</b>	<b>159.2</b>	<b>177.4</b>	<b>187.3</b>	<b>194.2</b>	<b>203.8</b>	<b>217.1</b>
Expenditures in FY97 \$	139.8	141.0	146.4	146.5	146.2	159.3	163.9	165.4	169.6	176.1
<b>TOTAL ALL AGENCIES</b>	<b>1,990.0</b>	<b>2,100.7</b>	<b>2,257.7</b>	<b>2,364.7</b>	<b>2,542.5</b>	<b>2,704.8</b>	<b>2,926.1</b>	<b>3,082.0</b>	<b>3,308.2</b>	<b>3,562.0</b>
Expenditures in FY97 \$	1,990.0	2,079.9	2,195.8	2,239.4	2,335.4	2,428.6	2,560.7	2,626.3	2,752.9	2,889.0
<b>CPI - FISCAL YEAR 97 = 100</b>	<b>100.0</b>	<b>101.0</b>	<b>102.8</b>	<b>105.6</b>	<b>108.9</b>	<b>111.4</b>	<b>114.3</b>	<b>117.4</b>	<b>120.2</b>	<b>123.3</b>
<b>Fiscal Year Percent Change</b>	<b>0.0%</b>	<b>1.0%</b>	<b>1.8%</b>	<b>2.7%</b>	<b>3.1%</b>	<b>2.3%</b>	<b>2.6%</b>	<b>2.7%</b>	<b>2.4%</b>	<b>2.6%</b>

(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**

(In Millions)

FISCAL YEAR	PROPERTY TAX		INCOME TAX		TRANSFER TAX		OTHER TAXES		LICENSES & PERMITS		CHARGES FOR SERVICES		INTERGOV. AID		FINES & MISC REVENUE		TOTAL REVENUE*
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
<b>FY06 Approved</b>	1,114.1	31.6	948.7	26.9	184.0	5.2	162.5	4.6	34.4	1.0	301.4	8.5	664.3	18.8	117.8	3.3	3,527.2
<b>FY05 Estimate</b>	1,075.9	31.6	924.0	27.2	197.5	5.8	159.3	4.7	32.7	1.0	277.6	8.2	613.7	18.0	120.7	3.5	3,401.4
<b>FY05 Approved</b>	1,076.8	32.4	893.0	26.8	154.1	4.6	164.8	5.0	30.8	0.9	286.0	8.6	610.8	18.4	112.0	3.4	3,328.2
<b>FY04 Actual</b>	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
<b>FY03 Actual</b>	934.0	32.5	788.0	27.5	169.6	5.9	47.6	1.7	27.1	0.9	249.1	8.7	562.3	19.6	92.5	3.2	2,870.2
<b>FY02 Actual</b>	880.7	31.1	867.0	30.6	132.1	4.7	43.7	1.5	26.5	0.9	242.5	8.6	541.2	19.1	98.1	3.5	2,831.7
<b>FY01 Actual</b>	846.6	32.4	812.4	31.1	102.4	3.9	46.8	1.8	25.8	1.0	232.1	8.9	433.7	16.6	112.2	4.3	2,611.9
<b>FY00 Actual</b>	828.9	33.0	761.1	30.3	99.8	4.0	43.3	1.7	24.4	1.0	225.8	9.0	415.3	16.6	110.2	4.4	2,508.8
<b>FY99 Actual</b>	794.5	33.1	689.2	28.7	93.0	3.9	45.2	1.9	23.6	1.0	212.3	8.8	440.7	18.4	101.0	4.2	2,399.4
<b>FY98 Actual</b>	800.2	36.0	602.8	27.1	83.0	3.7	42.8	1.9	15.9	0.7	200.1	9.0	388.6	17.5	90.9	4.1	2,224.3
<b>FY97 Actual</b>	779.5	37.6	544.3	26.3	59.2	2.9	41.3	2.0	5.0	0.2	196.3	9.5	364.1	17.6	82.2	4.0	2,071.9

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

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

FUNCTION	APPROVED									
	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06
General Government	509.8	527.6	562.5	585.2	631.8	664.7	665.2	665.7	660.6	675.7
Public Safety	2,637.0	2,718.8	2,823.6	2,902.1	3,027.1	3,123.0	3,112.4	3,131.5	3,295.6	3,462.3
Public Works & Transportation	1,285.5	1,271.8	1,316.5	1,348.2	1,388.3	1,423.3	1,435.7	1,457.1	1,509.4	1,482.1
Health & Human Services	1,278.8	1,247.0	1,248.1	1,281.2	1,370.2	1,402.6	1,435.2	1,423.3	1,436.9	1,475.9
Culture & Recreation	758.1	771.2	809.6	847.3	880.0	865.5	844.7	844.2	833.3	844.9
Community Development & Housing	111.5	282.4	287.1	296.8	310.2	315.8	317.7	317.7	317.9	322.5
Environment	162.1	34.1	33.6	36.8	36.9	38.8	42.3	42.8	42.7	44.7
Non-Departmental Accounts	0.0	1.0	21.6	20.3	1.0	1.4	3.2	1.6	1.4	3.2
Liquor Control	236.5	236.5	255.3	268.7	273.9	274.1	286.1	292.2	293.2	321.2
<b>Subtotal</b>	<b>6,979.3</b>	<b>7,090.4</b>	<b>7,357.9</b>	<b>7,586.6</b>	<b>7,919.4</b>	<b>8,109.2</b>	<b>8,142.5</b>	<b>8,176.1</b>	<b>8,391.0</b>	<b>8,632.5</b>
Plus Council & Judicial Offices*	361.0	367.1	386.8	397.0	436.5	444.0	453.5	438.5	446.1	456.0
<b>TOTAL COUNTY GOVERNMENT</b>	<b>7,340.3</b>	<b>7,457.5</b>	<b>7,744.7</b>	<b>7,983.6</b>	<b>8,355.9</b>	<b>8,553.2</b>	<b>8,596.0</b>	<b>8,614.6</b>	<b>8,837.1</b>	<b>9,088.5</b>
<b>GOVERNMENT WORKYEARS PER 1000 POPULATION</b>										
General Government	0.6	0.6	0.7	0.7	0.7	0.8	0.7	0.7	0.7	0.7
Public Safety	3.2	3.2	3.3	3.4	3.5	3.6	3.4	3.4	3.5	3.6
Public Works & Transportation	1.6	1.5	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.5
Health & Human Services	1.5	1.5	1.5	1.5	1.6	1.6	1.6	1.6	1.5	1.5
Culture & Recreation	0.9	0.9	1.0	1.0	1.0	1.0	0.9	0.9	0.9	0.9
Community Development & Housing	0.1	0.3	0.3	0.3	0.4	0.4	0.4	0.3	0.3	0.3
Environment	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-Departmental Accounts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Liquor Control	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
<b>Total County-Less Elective Offices</b>	<b>8.4</b>	<b>8.5</b>	<b>8.7</b>	<b>8.9</b>	<b>9.1</b>	<b>9.2</b>	<b>9.0</b>	<b>8.9</b>	<b>8.9</b>	<b>9.0</b>
Plus Council & Judicial Offices*	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
<b>TOTAL COUNTY GOVERNMENT</b>	<b>8.9</b>	<b>8.9</b>	<b>9.2</b>	<b>9.3</b>	<b>9.6</b>	<b>9.8</b>	<b>9.5</b>	<b>9.4</b>	<b>9.4</b>	<b>9.5</b>
Population	828,000	837,000	846,000	855,000	866,000	877,000	903,000	914,000	942,000	960,000

Historical Workyears and Population reflect the Original Approved Budget

\* Includes officials and staff of offices headed by elected officials

**TEN-YEAR HISTORY OF COUNTY AGENCIES WORKYEARS BY FUND**

	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06
	WORKYEARS									
<b>GENERAL FUND</b>										
General Government	705.6	715.4	757.4	785.7	847.3	873.9	868.3	846.0	839.1	854.3
Public Safety	1,784.5	1,871.8	1,933.3	1,964.6	2,088.6	2,173.7	2,193.6	2,217.4	2,319.4	2,475.8
Public Works & Transportation	469.2	460.4	470.0	471.4	481.6	483.7	480.4	465.3	486.8	442.7
Health & Human Services	1,278.8	1,247.0	1,248.1	1,281.2	1,370.2	1,402.6	1,435.2	1,423.3	1,436.9	1,475.9
Culture & Recreation	387.0	388.4	407.5	421.5	430.6	427.3	416.0	406.7	401.9	403.2
Community Development & Housing	81.8	75.4	80.9	84.7	95.5	91.0	127.9	124.9	121.5	123.1
Environment	162.1	34.1	33.6	36.8	36.9	38.8	35.3	33.8	33.7	34.7
Nondepartmental Accounts	0.0	1.0	21.6	20.3	1.0	1.4	3.2	1.6	1.4	3.2
<b>TOTAL GENERAL FUND**</b>	<b>4,869.0</b>	<b>4,793.5</b>	<b>4,952.4</b>	<b>5,066.2</b>	<b>5,351.7</b>	<b>5,492.4</b>	<b>5,559.9</b>	<b>5,519.0</b>	<b>5,640.7</b>	<b>5,812.9</b>
<b>SPECIAL FUNDS</b>										
Urban Districts	16.7	25.4	25.2	27.5	32.0	41.9	44.7	49.6	51.3	56.6
Mass Transit	472.0	475.1	509.0	538.3	560.5	585.8	599.5	624.8	641.7	651.6
Fire Tax District	971.9	971.8	1,024.9	1,073.4	1,091.2	1,105.3	1,087.6	1,078.2	1,142.4	1,155.2
Recreation	352.3	363.0	382.3	404.4	425.6	412.0	402.9	411.6	405.4	415.7
Economic Development Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0	1.0
Cable Television	5.1	5.1	5.1	6.1	7.7	8.1	8.1	7.4	12.5	13.3
Community Use of Public Facilities	18.8	19.8	19.8	21.4	23.8	26.2	26.8	25.9	26.0	26.0
Common Ownership Communities	2.1	2.1	2.1	2.4	2.4	2.4	0.0	0.0	0.0	0.0
Landlord-Tenant Affairs	27.6	30.8	30.0	35.6	36.9	37.2	0.0	0.0	0.0	0.0
Liquor Control	236.5	236.5	255.3	268.7	273.9	274.1	286.1	292.2	293.2	321.2
Montgomery Housing Initiative	0.0	0.0	0.0	0.0	0.0	1.6	2.0	2.6	4.5	7.1
Water Quality Protection	0.0	0.0	0.0	0.0	0.0	0.0	7.0	9.0	9.0	10.0
Parking Districts	44.8	44.3	46.2	46.9	51.3	53.8	53.9	45.6	41.5	43.1
Permitting Services	0.0	174.1	174.1	174.1	175.4	183.6	186.8	189.2	190.9	191.3
Solid Waste Management	140.5	128.7	126.3	128.9	131.2	134.3	134.0	138.5	147.8	151.7
<b>TOTAL SPECIAL FUNDS</b>	<b>2,288.3</b>	<b>2,476.7</b>	<b>2,600.3</b>	<b>2,727.7</b>	<b>2,811.9</b>	<b>2,866.3</b>	<b>2,839.4</b>	<b>2,875.6</b>	<b>2,967.2</b>	<b>3,043.8</b>
<b>INTERNAL SERVICE FUNDS</b>										
Central Duplicating	26.2	26.2	26.4	27.4	27.4	26.4	26.4	28.1	28.0	29.4
Employee Health Benefit Self Insurance	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8.1	8.6	9.6
Fleet Management Services	132.8	137.1	138.6	135.3	136.3	139.3	141.5	154.8	163.6	163.6
Risk Management	24.0	24.0	27.0	27.0	28.6	28.8	28.8	29.0	29.0	29.2
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>183.0</b>	<b>187.3</b>	<b>192.0</b>	<b>189.7</b>	<b>192.3</b>	<b>194.5</b>	<b>196.7</b>	<b>220.0</b>	<b>229.2</b>	<b>231.8</b>
<b>TOTAL COUNTY GOVERNMENT</b>	<b>7,340.3</b>	<b>7,457.5</b>	<b>7,744.7</b>	<b>7,983.6</b>	<b>8,355.9</b>	<b>8,553.2</b>	<b>8,596.0</b>	<b>8,614.6</b>	<b>8,837.1</b>	<b>9,088.5</b>
<b>MONT. COUNTY PUBLIC SCHOOLS</b>	<b>14,704.1</b>	<b>15,138.3</b>	<b>15,965.1</b>	<b>16,767.4</b>	<b>17,758.1</b>	<b>18,561.4</b>	<b>19,012.6</b>	<b>19,274.0</b>	<b>19,575.3</b>	<b>20,132.3</b>
<b>MONTGOMERY COLLEGE</b>	<b>1,186.0</b>	<b>1,191.5</b>	<b>1,240.0</b>	<b>1,338.7</b>	<b>1,411.8</b>	<b>1,451.1</b>	<b>1,493.9</b>	<b>1,556.9</b>	<b>1,590.9</b>	<b>1,636.4</b>
<b>M-NCPPC</b>	<b>976.8</b>	<b>997.4</b>	<b>1,068.5</b>	<b>1,103.8</b>	<b>1,147.3</b>	<b>1,140.2</b>	<b>1,140.4</b>	<b>1,092.8</b>	<b>1,086.5</b>	<b>1,102.4</b>
<b>GRAND TOTAL</b>	<b>24,207.2</b>	<b>24,784.7</b>	<b>26,018.3</b>	<b>27,193.5</b>	<b>28,673.1</b>	<b>29,705.9</b>	<b>30,242.9</b>	<b>30,538.3</b>	<b>31,089.8</b>	<b>31,959.6</b>

Historical Workyears reflect the Original Approved Budget

\*\* Includes grant workyears related to General Fund functions.

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

FISCAL YEAR	Tax Rate Per \$100 Assessed Value						TOTAL COUNTY	STATE	TOTAL TAX RATE
	COUNTY	MASS TRANSIT	FIRE	REC- REATION	STORM DRAINAGE	M-NCPPC			
<b>FY06 - Real</b>	0.679	0.042	0.134	0.025	0.003	0.084	0.967	0.132	1.099
<b>FY06 - Personal</b>	1.698	0.105	0.335	0.063	0.008	0.211	2.420	n/a	2.420
<b>FY05 - Real</b>	0.734	0.044	0.123	0.025	0.003	0.080	1.009	0.132	1.141
<b>FY05 - Personal</b>	1.835	0.110	0.308	0.063	0.008	0.201	2.525	n/a	2.525
<b>FY04 - Real</b>	0.751	0.044	0.118	0.022	0.003	0.081	1.019	0.132	1.151
<b>FY04 - Personal</b>	1.878	0.110	0.295	0.055	0.008	0.204	2.550	n/a	2.550
<b>FY03 - Real</b>	0.754	0.038	0.117	0.020	0.003	0.087	1.019	0.084	1.103
<b>FY03 - Personal</b>	1.885	0.095	0.293	0.050	0.008	0.219	2.550	n/a	2.550
<b>FY02 - Real</b>	0.741	0.050	0.109	0.027	0.003	0.091	1.021	0.084	1.105
<b>FY02 - Personal</b>	1.852	0.125	0.273	0.068	0.007	0.226	2.551	n/a	2.551
<b>FY01 - Real *</b>	0.743	0.040	0.117	0.028	0.004	0.089	1.021	0.084	1.105
<b>FY01 - Personal *</b>	1.857	0.100	0.293	0.069	0.010	0.223	2.552	n/a	2.552
<b>FY01 - Original</b>	1.857	0.100	0.293	0.069	0.010	0.223	2.552	0.210	2.762
<b>FY00</b>	1.863	0.102	0.290	0.067	0.010	0.219	2.551	0.210	2.761
<b>FY99</b>	1.923	0.102	0.263	0.062	0.010	0.218	2.578	0.210	2.788
<b>FY98</b>	1.962	0.091	0.262	0.054	0.010	0.218	2.597	0.210	2.807
<b>FY97</b>	1.990	0.078	0.249	0.049	0.010	0.221	2.597	0.210	2.807

\* See the "Property Tax Schedules" for information about the change in the property rate structure effective in FY01.

# 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
2006 (est.)	\$1.130	\$0.132	\$0.045	\$0.953
2005 (est.)	\$1.173	\$0.132	\$0.046	\$0.995
2004	\$1.183	\$0.132	\$0.046	\$1.005
2003	\$1.134	\$0.084	\$0.045	\$1.005
2002	\$1.134	\$0.084	\$0.044	\$1.006
2001	\$1.133	\$0.084	\$0.043	\$1.006
2000	\$1.133	\$0.084	\$0.043	\$1.006

Notes: Effective FY01 real property in Maryland is assessed at 100 percent of full cash value, in contrast to the 40 percent method in effect through FY00. Corresponding to the increase in the real property base by a factor of 2.5, the real property tax rates are divided by the same factor. Personal property, however, was always assessed at 100 percent of full cash value, and therefore continues to be taxed at the "old" rate. As a result of this tax law change in FY01, there are two sets of property tax rates for the County, special district areas, and municipalities - one for real and one for personal property.

"County Rate" is derived by deducting the State and Municipal weighted rates from the "Total".

"Municipal Rates" are the weighted average of approximately 23 municipal districts.

FY04 data revised to incorporate actual assessments. FY05 and FY06 are estimates.