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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 00. 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 00 AS BASE**

(In Millions of Dollars)

	ACTUAL FY00	ACTUAL FY01	ACTUAL FY02	ACTUAL FY03	ACTUAL FY04	ACTUAL FY05	ACTUAL FY06	ACTUAL FY07	APPROVED FY08	APPROVED FY09
<b>COUNTY GOVERNMENT</b>										
General Fund	510.0	530.1	559.5	615.3	642.8	697.6	773.0	855.4	923.7	933.9
Expenditures in FY00 \$	510.0	514.2	530.8	567.8	578.7	606.5	645.8	691.3	720.6	708.6
Special Funds: Tax Supported	181.2	191.5	193.7	206.1	221.2	247.2	293.5	324.1	336.9	345.6
Expenditures in FY00 \$	181.2	185.7	183.8	190.1	199.1	214.9	245.2	261.9	262.8	262.2
Grant Fund: Non-Tax Supported	62.8	68.0	82.6	83.9	78.8	77.3	85.6	78.5	72.0	102.5
Expenditures in FY00 \$	62.8	65.9	78.3	77.4	70.9	67.2	71.5	63.5	56.1	77.8
Special Funds: Non-Tax Supported	154.3	161.8	174.8	182.0	199.9	219.0	220.7	234.0	247.1	256.6
Expenditures in FY00 \$	154.3	156.9	165.8	167.9	180.0	190.4	184.4	189.1	192.8	194.7
<b>TOTAL COUNTY GOVERNMENT</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>1,241.0</b>	<b>1,372.8</b>	<b>1,492.0</b>	<b>1,579.6</b>	<b>1,638.5</b>
Expenditures in FY00 \$	908.3	922.7	958.7	1,003.2	1,028.7	1,078.9	1,146.8	1,205.7	1,232.3	1,243.2
<b>M. C. PUBLIC SCHOOLS (b)</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>1,620.2</b>	<b>1,728.7</b>	<b>1,859.7</b>	<b>1,985.0</b>	<b>2,066.7</b>
Expenditures in FY00 \$	1,106.9	1,184.0	1,221.3	1,304.1	1,348.9	1,408.6	1,444.1	1,502.9	1,548.6	1,568.1
<b>MONTGOMERY COLLEGE (b)</b>	<b>116.7</b>	<b>128.5</b>	<b>143.8</b>	<b>150.2</b>	<b>156.4</b>	<b>167.6</b>	<b>181.5</b>	<b>201.4</b>	<b>238.2</b>	<b>259.4</b>
Expenditures in FY00 \$	116.7	124.6	136.4	138.6	140.8	145.7	151.6	162.7	185.8	196.8
<b>M-NCPPC (b)</b>	<b>78.1</b>	<b>82.8</b>	<b>85.5</b>	<b>88.0</b>	<b>90.3</b>	<b>97.2</b>	<b>105.1</b>	<b>107.1</b>	<b>119.4</b>	<b>127.7</b>
Expenditures in FY00 \$	78.1	80.3	81.1	81.2	81.3	84.5	87.8	86.5	93.2	96.9
<b>DEBT SERVICE (a)</b>	<b>154.6</b>	<b>159.2</b>	<b>177.4</b>	<b>187.3</b>	<b>194.2</b>	<b>201.1</b>	<b>213.0</b>	<b>219.4</b>	<b>240.3</b>	<b>249.8</b>
Expenditures in FY00 \$	154.6	154.4	168.3	172.8	174.8	174.8	178.0	177.3	187.4	189.6
<b>TOTAL ALL AGENCIES</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>3,327.1</b>	<b>3,601.1</b>	<b>3,879.5</b>	<b>4,162.5</b>	<b>4,342.2</b>
Expenditures in FY00 \$	2,364.7	2,466.1	2,565.7	2,700.0	2,774.6	2,892.5	3,008.3	3,135.2	3,247.4	3,294.6
<b>CPI - FISCAL YEAR 00 = 100</b>	<b>100.0</b>	<b>103.1</b>	<b>105.4</b>	<b>108.4</b>	<b>111.1</b>	<b>115.0</b>	<b>119.7</b>	<b>123.7</b>	<b>128.2</b>	<b>131.8</b>
<b>Fiscal Year Percent Change</b>	<b>0.0%</b>	<b>3.1%</b>	<b>2.3%</b>	<b>2.8%</b>	<b>2.5%</b>	<b>3.6%</b>	<b>4.1%</b>	<b>3.4%</b>	<b>3.6%</b>	<b>2.8%</b>

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

(In Millions of Dollars)

FISCAL YEAR	PROPERTY TAX		INCOME TAX		TRANSFER TAX		OTHER TAXES		LICENSES & PERMITS		CHARGES FOR SERVICES		INTERGOV. AID		FINES & MISC REVENUE		TOTAL REVENUE*
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
<b>FY09 App</b>	1,377.1	31.4	1,325.4	30.2	151.6	3.5	185.8	4.2	42.3	1.0	328.0	7.5	786.1	17.9	188.7	4.3	4,385.1
<b>FY08 Est</b>	1,220.7	29.7	1,285.0	31.3	133.5	3.3	169.9	4.1	38.6	0.9	312.4	7.6	777.1	18.9	167.8	4.1	4,105.0
<b>FY08 Approved</b>	1,219.2	29.4	1,286.9	31.0	193.3	4.7	171.1	4.1	39.5	1.0	312.3	7.5	767.8	18.5	160.9	3.9	4,151.0
<b>FY07 Actual</b>	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
<b>FY06 Actual</b>	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
<b>FY05 Actual</b>	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
<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

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

FUNCTION	APPROVED									
	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09
General Government	585.2	631.8	664.7	665.2	665.7	660.6	675.7	710.7	707.0	1,079.2
Public Safety	2,902.1	3,027.1	3,123.0	3,112.4	3,131.5	3,295.6	3,462.3	3,689.6	3,841.3	3,822.1
Public Works & Transportation	1,348.2	1,388.3	1,423.3	1,435.7	1,457.1	1,509.4	1,482.1	1,528.7	1,638.4	1,235.5
Health & Human Services	1,281.2	1,370.2	1,402.6	1,435.2	1,423.3	1,436.9	1,475.9	1,506.0	1,604.5	1,609.0
Libraries, Culture & Recreation	847.3	880.0	865.5	844.7	844.2	833.3	844.9	887.7	903.9	903.0
Community Development & Housing	296.8	310.2	315.8	317.7	317.7	317.9	322.5	334.5	342.2	336.8
Environment	36.8	36.9	38.8	42.3	42.8	42.7	44.7	48.8	50.5	209.7
Non-Departmental Accounts	20.3	1.0	1.4	3.2	1.6	1.4	3.2	2.9	2.6	2.6
Liquor Control	268.7	273.9	274.1	286.1	292.2	293.2	321.2	329.8	340.6	343.8
<b>Subtotal</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>	<b>9,038.7</b>	<b>9,431.0</b>	<b>9,541.7</b>
Plus Council & Judicial Offices*	397.0	436.5	444.0	453.5	438.5	446.1	456.0	473.5	482.8	491.4
<b>TOTAL COUNTY GOVERNMENT</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>9,512.2</b>	<b>9,913.8</b>	<b>10,033.1</b>
<b>GOVERNMENT WORKYEARS PER 1000 POPULATION</b>										
General Government	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	1.1
Public Safety	3.4	3.5	3.4	3.4	3.4	3.5	3.7	3.9	4.0	3.9
Public Works & Transportation	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.7	1.3
Health & Human Services	1.5	1.6	1.5	1.6	1.5	1.5	1.6	1.6	1.7	1.6
Culture & Recreation	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Community Development & Housing	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3
Environment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.2
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	0.4	0.4
<b>Total County-Less Elective Offices</b>	<b>8.9</b>	<b>9.1</b>	<b>9.0</b>	<b>8.9</b>	<b>8.8</b>	<b>8.9</b>	<b>9.1</b>	<b>9.5</b>	<b>9.7</b>	<b>9.7</b>
Plus Council & Judicial Offices*	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
<b>TOTAL COUNTY GOVERNMENT</b>	<b>9.3</b>	<b>9.6</b>	<b>9.4</b>	<b>9.4</b>	<b>9.3</b>	<b>9.4</b>	<b>9.6</b>	<b>10.0</b>	<b>10.2</b>	<b>10.2</b>
Population	855,000	866,000	905,988	915,062	929,000	938,000	947,000	956,000	968,000	979,000

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**

	FY00 WORKYEARS	FY01 WORKYEARS	FY02 WORKYEARS	FY03 WORKYEARS	FY04 WORKYEARS	FY05 WORKYEARS	FY06 WORKYEARS	FY07 WORKYEARS	FY08 WORKYEARS	FY09 WORKYEARS
<b>GENERAL FUND</b>										
General Government	785.7	847.3	873.9	868.3	846.0	839.1	854.3	896.6	894.0	1,032.6
Public Safety	1,964.6	2,088.6	2,173.7	2,193.6	2,217.4	2,319.4	2,475.8	2,631.2	2,689.9	2,652.4
Public Works & Transportation	471.4	481.6	483.7	480.4	465.3	486.8	442.7	447.5	450.0	314.0
Health & Human Services	1,281.2	1,370.2	1,402.6	1,435.2	1,423.3	1,436.9	1,475.9	1,506.0	1,604.5	1,609.0
Libraries, Culture & Recreation	421.5	430.6	427.3	416.0	406.7	401.9	403.2	419.9	427.6	426.4
Community Development & Housing	84.7	95.5	91.0	127.9	124.9	121.5	123.1	110.3	115.6	106.6
Environment	36.8	36.9	38.8	35.3	33.8	33.7	34.7	34.9	34.9	33.9
Nondepartmental Accounts	20.3	1.0	1.4	3.2	1.6	1.4	3.2	2.9	2.6	2.6
<b>TOTAL GENERAL FUND**</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>6,049.3</b>	<b>6,219.1</b>	<b>6,177.5</b>
<b>SPECIAL FUNDS</b>										
Urban Districts	27.5	32.0	41.9	44.7	49.6	51.3	56.6	57.1	57.6	58.1
Mass Transit	538.3	560.5	585.8	599.5	624.8	642.7	651.6	679.6	762.2	871.4
Fire Tax District	1,073.4	1,091.2	1,105.3	1,087.6	1,078.2	1,142.4	1,155.2	1,235.6	1,334.7	1,353.0
Recreation	404.4	425.6	412.0	402.9	411.6	405.4	415.7	441.7	450.2	449.7
Economic Development Fund	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	2.8	2.0
Cable Television	6.1	7.7	8.1	8.1	7.4	12.5	13.3	14.3	14.5	16.9
Community Use of Public Facilities	21.4	23.8	26.2	26.8	25.9	26.0	26.0	26.1	26.1	26.9
Common Ownership Communities	2.4	2.4	2.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Landlord-Tenant Affairs	35.6	36.9	37.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Liquor Control	268.7	273.9	274.1	286.1	292.2	293.2	321.2	329.8	340.6	343.8
Montgomery Housing Initiative	0.0	0.0	1.6	2.0	2.6	4.5	7.1	7.7	9.9	11.5
Water Quality Protection	0.0	0.0	0.0	7.0	9.0	9.0	10.0	13.9	15.6	17.1
Parking Districts	46.9	51.3	53.8	53.9	45.6	41.5	43.1	45.3	47.7	50.1
Permitting Services	174.1	175.4	183.6	186.8	189.2	190.9	191.3	215.5	213.9	216.7
Solid Waste Management	128.9	131.2	134.3	134.0	138.5	147.8	151.7	156.1	157.5	158.7
<b>TOTAL SPECIAL FUNDS</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>2,968.2</b>	<b>3,043.8</b>	<b>3,223.7</b>	<b>3,433.3</b>	<b>3,575.9</b>
<b>INTERNAL SERVICE FUNDS</b>										
Central Duplicating	27.4	27.4	26.4	26.4	28.1	27.0	29.4	30.0	30.0	31.0
Employee Health Benefit Self Insurance	0.0	0.0	0.0	0.0	8.1	8.6	9.6	9.6	11.0	12.2
Fleet Management Services	135.3	136.3	139.3	141.5	154.8	163.6	163.6	170.2	191.0	205.5
Risk Management	27.0	28.6	28.8	28.8	29.0	29.0	29.2	29.4	29.4	31.0
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>189.7</b>	<b>192.3</b>	<b>194.5</b>	<b>196.7</b>	<b>220.0</b>	<b>228.2</b>	<b>231.8</b>	<b>239.2</b>	<b>261.4</b>	<b>279.7</b>
<b>TOTAL COUNTY GOVERNMENT</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>9,512.2</b>	<b>9,913.8</b>	<b>10,033.1</b>
<b>MONT. COUNTY PUBLIC SCHOOLS</b>										
MONTGOMERY COLLEGE	1,338.7	1,411.8	1,451.1	1,493.9	1,556.9	1,590.9	1,636.4	1,720.6	1,791.6	1,866.8
M-NCPPC	1,103.8	1,147.3	1,140.2	1,140.4	1,092.8	1,086.5	1,102.4	1,006.8	1,036.9	1,046.2
<b>GRAND TOTAL</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>31,115.8</b>	<b>31,959.6</b>	<b>32,949.5</b>	<b>33,586.8</b>	<b>33,715.6</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>FY09 - Real</b>	0.661	0.040	0.116	0.022	0.003	0.073	0.915	0.112	1.027	
<b>FY09 - Personal</b>	1.652	0.100	0.290	0.055	0.007	0.182	2.286	n/a	2.286	
<b>FY08 - Real</b>	0.627	0.058	0.126	0.024	0.003	0.078	0.916	0.112	1.028	
<b>FY08 - Personal</b>	1.567	0.145	0.315	0.060	0.007	0.195	2.289	n/a	2.289	
<b>FY07 - Real</b>	0.624	0.053	0.134	0.024	0.003	0.078	0.916	0.112	1.028	
<b>FY07 - Personal</b>	1.560	0.133	0.335	0.060	0.008	0.196	2.292	n/a	2.292	
<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	

\* 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
2009 (est.)	\$1.055	\$0.112	\$0.040	\$0.903
2008 (est.)	\$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
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. FY00 rates have been adjusted in this table to the 100 percent full cash value for comparison with later years.

"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.

FY07 data revised to incorporate actual assessments. FY08 and FY09 are estimates.

MONTGOMERY COUNTY DEPARTMENT OF FINANCE

JUNE 2008