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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 02. 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 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).

**TEN-YEAR HISTORY OF EXPENDITURES IN CURRENT AND DEFLATED DOLLARS WITH FISCAL YEAR 02 AS BASE**

(In Millions)

	ACTUAL FY02	ACTUAL FY03	ACTUAL FY04	ACTUAL FY05	ACTUAL FY06	ACTUAL FY07	ACTUAL FY08	ACTUAL FY09	APPROVED FY10	APPROVED FY11
<b>COUNTY GOVERNMENT</b>										
General Fund	559.5	615.3	642.8	697.6	773.0	855.4	925.2	923.2	910.4	842.9
Expenditures in FY02 \$	559.5	598.5	610.0	639.4	680.8	728.7	755.4	737.9	720.2	653.1
Special Funds: Tax Supported	193.7	206.1	221.2	247.2	293.5	324.1	340.0	339.9	340.7	320.6
Expenditures in FY02 \$	193.7	200.4	209.9	226.6	258.5	276.1	277.6	271.7	269.6	248.4
Grant Fund: Non-Tax Supported	82.6	83.9	78.8	77.3	85.6	78.5	76.0	118.9	115.6	113.0
Expenditures in FY02 \$	82.6	81.6	74.8	70.8	75.3	66.9	62.1	95.1	91.5	87.5
Special Funds: Non-Tax Supported	174.8	182.0	199.9	219.0	220.7	234.0	244.3	237.0	263.5	247.9
Expenditures in FY02 \$	174.8	177.0	189.8	200.7	194.4	199.3	199.5	189.4	208.4	192.1
<b>TOTAL COUNTY GOVERNMENT</b>	1,010.7	1,087.2	1,142.7	1,241.0	1,372.8	1,492.0	1,585.6	1,619.0	1,630.3	1,524.4
Expenditures in FY02 \$	1,010.7	1,057.6	1,084.5	1,137.4	1,209.0	1,271.1	1,294.5	1,294.0	1,289.7	1,181.1
<b>M. C. PUBLIC SCHOOLS (b)</b>	1,287.5	1,413.3	1,498.4	1,620.2	1,728.7	1,859.7	1,986.9	2,053.1	2,200.6	2,104.2
Expenditures in FY02 \$	1,287.5	1,374.8	1,422.1	1,484.9	1,522.4	1,584.4	1,622.2	1,641.0	1,740.9	1,630.4
<b>MONTGOMERY COLLEGE (b)</b>	143.8	150.2	156.4	167.6	181.5	201.4	218.6	233.1	265.6	265.9
Expenditures in FY02 \$	143.8	146.2	148.5	153.6	159.8	171.6	178.5	186.3	210.1	206.0
<b>M-NCPPC (b)</b>	85.5	88.0	90.3	97.2	105.1	107.1	117.5	123.8	128.8	114.3
Expenditures in FY02 \$	85.5	85.6	85.7	89.1	92.5	91.2	95.9	98.9	101.9	88.6
<b>DEBT SERVICE (a)</b>	177.4	187.3	194.2	201.1	213.0	219.4	236.0	224.5	248.7	262.0
Expenditures in FY02 \$	177.4	182.2	184.3	184.3	187.6	186.9	192.7	179.5	196.7	203.0
<b>TOTAL ALL AGENCIES</b>	2,704.8	2,926.1	3,082.0	3,327.1	3,601.1	3,879.5	4,144.4	4,253.5	4,474.0	4,270.8
Expenditures in FY02 \$	2,704.8	2,846.4	2,925.0	3,049.3	3,171.4	3,305.2	3,383.7	3,399.6	3,539.4	3,309.1
<b>CPI - FISCAL YEAR 02 = 100</b>	100.0	102.8	105.4	109.1	113.6	117.4	122.5	125.1	126.4	129.1
<b>Fiscal Year Percent Change</b>	0.0%	2.8%	2.5%	3.6%	4.1%	3.4%	4.4%	2.2%	1.0%	2.1%

(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**

FISCAL YEAR	(In Millions)																	
	PROPERTY TAX		INCOME TAX		TRANSFER TAX		OTHER TAXES		LICENSES & PERMITS		CHARGES FOR SERVICES		INTERGOV. AID		FINES & MISC REVENUE		TOTAL REVENUE*	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	
<b>FY11 Approved</b>	1,460.1	33.0	1,060.7	24.0	139.9	3.2	313.2	7.1	40.0	0.9	362.3	8.2	902.2	20.4	149.4	3.4	4,427.8	
<b>FY10 Estimate</b>	1,448.7	34.0	1,026.3	24.1	117.8	2.8	201.0	4.7	39.6	0.9	337.3	7.9	857.5	20.1	233.8	5.5	4,261.9	
<b>FY10 Approved</b>	1,451.8	32.4	1,214.8	27.1	126.4	2.8	185.3	4.1	37.5	0.8	332.9	7.4	854.5	19.1	272.3	6.1	4,475.5	
<b>FY09 Actual</b>	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	
<b>FY08 Actual</b>	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	
<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	

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

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

<b>FUNCTION</b>	<b>APPROVED FY02</b>	<b>APPROVED FY03</b>	<b>APPROVED FY04</b>	<b>APPROVED FY05</b>	<b>APPROVED FY06</b>	<b>APPROVED FY07</b>	<b>APPROVED FY08</b>	<b>APPROVED FY09</b>	<b>APPROVED FY10</b>	<b>APPROVED FY11</b>
General Government	664.7	665.2	665.7	660.6	675.7	710.7	707.0	1,079.2	1,041.9	948.5
Public Safety	3,123.0	3,112.4	3,131.5	3,295.6	3,462.3	3,689.6	3,841.3	3,822.1	3,741.2	3,482.3
Transportation	1,423.3	1,435.7	1,457.1	1,509.4	1,482.1	1,528.7	1,638.4	1,235.5	1,251.6	1,151.6
Health & Human Services	1,402.6	1,435.2	1,423.3	1,436.9	1,475.9	1,506.0	1,604.5	1,609.0	1,577.1	1,485.8
Libraries, Culture & Recreation	865.5	844.7	844.2	833.3	844.9	887.7	903.9	903.0	833.1	675.2
Community Development & Housing	315.8	317.7	317.7	317.9	322.5	334.5	342.2	336.8	305.6	263.5
Environment	38.8	42.3	42.8	42.7	44.7	48.8	50.5	209.7	156.8	151.2
Non-Departmental Accounts	1.4	3.2	1.6	1.4	3.2	2.9	2.6	2.6	3.1	2.6
Liquor Control	274.1	286.1	292.2	293.2	321.2	329.8	340.6	343.8	337.3	312.9
<b>Subtotal</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>	<b>9,247.7</b>	<b>8,473.6</b>
Plus Council & Judicial Offices *	444.0	453.5	438.5	446.1	456.0	473.5	482.8	491.4	501.7	486.9
<b>TOTAL COUNTY GOVERNMENT</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>9,749.4</b>	<b>8,960.5</b>
<b>GOVERNMENT WORKYEARS PER 1000 POPULATION</b>										
General Government	0.7	0.7	0.7	0.7	0.7	0.8	0.7	1.1	1.1	1.0
Public Safety	3.4	3.4	3.4	3.5	3.7	3.9	4.0	4.0	3.9	3.6
Transportation	1.6	1.6	1.6	1.6	1.6	1.6	1.7	1.3	1.3	1.2
Health & Human Services	1.5	1.6	1.5	1.5	1.6	1.6	1.7	1.7	1.6	1.5
Libraries, Culture & Recreation	1.0	0.9	0.9	0.9	0.9	0.9	1.0	0.9	0.9	0.7
Community Development & Housing	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.3	0.3
Environment	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.2	0.2	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	0.4	0.4	0.4	0.3	0.3
<b>Total County-Less Elective Offices</b>	<b>9.0</b>	<b>8.9</b>	<b>8.8</b>	<b>9.0</b>	<b>9.2</b>	<b>9.6</b>	<b>9.9</b>	<b>10.0</b>	<b>9.6</b>	<b>8.7</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>9.4</b>	<b>9.4</b>	<b>9.3</b>	<b>9.5</b>	<b>9.7</b>	<b>10.1</b>	<b>10.4</b>	<b>10.5</b>	<b>10.1</b>	<b>9.2</b>
<b>Population</b>	<b>905,988</b>	<b>915,062</b>	<b>929,000</b>	<b>929,100</b>	<b>935,275</b>	<b>941,491</b>	<b>949,591</b>	<b>957,200</b>	<b>966,000</b>	<b>978,000</b>

Historical Workyears and Populations reflect the Original Approved Budget.  
 \* Includes officials and staff of offices headed by elected officials.

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

	<b>FY02</b>	<b>FY03</b>	<b>FY04</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>
	<b>WORKYEARS</b>									
<b>GENERAL FUND</b>										
General Fund	873.9	868.3	846.0	839.1	854.3	896.6	894.0	1,032.6	996.0	911.7
Public Safety	2,173.7	2,193.6	2,217.4	2,319.4	2,475.8	2,631.2	2,689.9	2,652.4	2,584.7	2,431.0
Transportation	483.7	480.4	465.3	486.8	442.7	447.5	450.0	314.0	295.7	252.9
Health & Human Services	1,402.6	1,435.2	1,423.3	1,436.9	1,475.9	1,506.0	1,604.5	1,609.0	1,577.1	1,485.8
Libraries, Culture & Recreation	427.3	416.0	406.7	401.9	403.2	419.9	427.6	426.4	386.9	290.9
Community Development & Housing	91.0	127.9	124.9	121.5	123.1	110.3	117.4	107.6	96.0	77.5
Environment	38.8	35.3	33.8	33.7	34.7	34.9	34.9	33.9	19.3	13.3
Non-Departmental Accounts	1.4	3.2	1.6	1.4	3.2	2.9	2.6	2.6	3.1	2.6
<b>TOTAL GENERAL FUND **</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>6,220.9</b>	<b>6,178.5</b>	<b>5,958.8</b>	<b>5,465.7</b>
<b>SPECIAL FUNDS</b>										
Urban Districts	41.9	44.7	49.6	51.3	56.6	57.1	57.6	58.1	58.1	50.2
Mass Transit	585.8	599.5	624.8	642.7	651.6	679.6	762.2	871.4	854.7	802.6
Fire Tax District	1,105.3	1,087.6	1,078.2	1,142.4	1,155.2	1,235.6	1,334.7	1,353.0	1,351.2	1,235.0
Recreation	412.0	402.9	411.6	405.4	415.7	441.7	450.2	449.7	421.7	362.2
Economic Development Fund	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Cable Television	8.1	8.1	7.4	12.5	13.3	14.3	14.5	16.9	19.2	25.5
Common Ownership Communities	2.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Landlord-Tenant Affairs	37.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Montgomery Housing Initiative	1.6	2.0	2.6	4.5	7.1	7.7	9.9	11.5	11.5	12.0
Water Quality Protection	0.0	7.0	9.0	9.0	10.0	13.9	15.6	17.1	32.8	38.2
Community Use of Public Facilities	26.2	26.8	25.9	26.0	26.0	26.1	26.1	26.9	24.5	22.1
Parking Districts	53.8	53.9	45.6	41.5	43.1	45.3	47.7	50.1	50.9	45.8
Permitting Services	183.6	186.8	189.2	190.9	191.3	215.5	213.9	216.7	197.1	173.0
Solid Waste Services	134.3	134.0	138.5	147.8	151.7	156.1	157.5	158.7	104.7	99.7
Vacuum Leaf Collection	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50.3	50.3
Liquor Control	274.1	286.1	292.2	293.2	321.2	329.8	340.6	343.8	337.3	312.9
<b>TOTAL SPECIAL FUNDS</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>3,431.5</b>	<b>3,574.9</b>	<b>3,515.0</b>	<b>3,230.5</b>
<b>INTERNAL SERVICE FUNDS</b>										
Employee Health Benefit Self Insurance	0.0	0.0	8.1	8.6	9.6	9.6	11.0	12.2	11.8	11.5
Motor Pool	139.3	141.5	154.8	163.6	163.6	170.2	191.0	205.5	202.0	194.3
Printing & Mail	26.4	26.4	28.1	27.0	29.4	30.0	30.0	31.0	31.4	29.3
Self Insurance	28.8	28.8	29.0	29.0	29.2	29.4	29.4	31.0	30.4	29.2
<b>TOTAL INTERNAL SERVICE FUNDS</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>275.6</b>	<b>264.3</b>
<b>TOTAL COUNTY GOVERNMENT</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>9,749.4</b>	<b>8,960.5</b>
<b>MONT. COUNTY PUBLIC SCHOOLS</b>	<b>18,561.4</b>	<b>19,012.6</b>	<b>19,274.0</b>	<b>19,601.3</b>	<b>20,132.3</b>	<b>20,709.9</b>	<b>20,844.5</b>	<b>20,769.5</b>	<b>20,949.4</b>	<b>20,743.7</b>
<b>MONTGOMERY COLLEGE</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>1,720.6</b>	<b>1,791.6</b>	<b>1,866.8</b>	<b>1,855.8</b>	<b>1,918.8</b>
<b>M-NCPPC</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>1,006.8</b>	<b>1,036.9</b>	<b>1,046.2</b>	<b>1,049.1</b>	<b>1,046.8</b>
<b>GRAND TOTAL</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>	<b>33,603.7</b>	<b>32,669.8</b>

Prior to FY10 the Leaf Vacuum Fund was included in Solid Waste Services.

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**

Tax Rate Per \$100 Assessed Value

FISCAL YEAR	COUNTY	MASS TRANSIT	FIRE	REC- REATION	STORM DRAINAGE	M-NCPPC	TOTAL COUNTY	STATE	TOTAL TAX RATE
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
FY04 - Real	0.751	0.044	0.118	0.022	0.003	0.081	1.019	0.132	1.151
FY04 - Personal	1.878	0.110	0.295	0.055	0.008	0.204	2.550	n/a	2.550
FY03 - Real	0.754	0.038	0.117	0.020	0.003	0.087	1.019	0.084	1.103
FY03 - Personal	1.885	0.095	0.293	0.050	0.008	0.219	2.550	n/a	2.550
FY02 - Real	0.741	0.050	0.109	0.027	0.003	0.091	1.021	0.084	1.105
FY02 - Personal	1.852	0.125	0.273	0.068	0.007	0.226	2.551	n/a	2.551

# 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
2011 (est.)	\$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
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

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.

FY10 data are revised to incorporate actual assessments and FY11 are estimates.

MONTGOMERY COUNTY DEPARTMENT OF FINANCE

JULY 2010