Interactive Fiscal Plan

Step-by-Step Instructions

(including definitions and explanation of budget considerations and default settings)

Interactive Fiscal Plan

Step-by-Step Instructions

(including definitions and explanation of budget considerations and default settings)

Go to Instructions / Explanations for:

FISCAL PLAN SUMMARY PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Fiscal Plan Summary | County Resources | Dashboard | Balance Sheet

Source: Office of Management & Budget

How to Use this Page

FY15 - FY20 Fiscal Plan Summary

	FY15 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
Revenue	**$4,318**	**3.2%**	**$5,059**
Non-Operating Expenses	**$433**	**10.2%**	**$703**
Resources Available for Agency Use	**$3,885**	**2.3%**	**$4,356**
MCPS	$2,138	-	-
Montgomery College	$245	-	-
MNCPPC	$112	-	-
County Government	$1,390	-	-
Surplus / Deficit	**$0**	-	**$0**

No changes may be made to the data shown on this page.

Every year, the County Executive recommends, and the County Council approves, a "Fiscal Plan" for the upcoming six years. The fiscal plan includes revenue and expense estimates for the upcoming six fiscal years. This page summarizes the most recent Fiscal Plan assumptions.

FISCAL PLAN SUMMARY PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

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How to Use this Page

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Surplus / Deficit	**$0**	-	**$0**

The term, "revenue," refers to tax payments, fees for services, fines, State aid, and other funds received by the County. This model excludes "non-tax supported revenue," that is, revenue raised for a specific, designated use (such as permitting fees that, by law, must be spent only on permitting related functions.)

FISCAL PLAN SUMMARY PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

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County Government	$1,390	-	-
Surplus / Deficit	**$0**	-	**$0**

The term, "non-operating expenses," refers to spending obligations that the County must pay (such as debt service) to fulfill its fiscal obligations. Further explanation of these expenses appears on the Non-Operating Expenses page.

FISCAL PLAN SUMMARY PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Fiscal Plan Summary | County Resources | Dashboard | Balance Sheet

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Surplus / Deficit	**$0**	-	**$0**

"Resources Available for Agency Use" equals Revenue minus Non-Operating Expenses. The Council allocates these resources among four agencies: Montgomery County Public Schools (MCPS), Montgomery College, Maryland-National Park and Planning Commission (MNCPPC), and the County Government.

FISCAL PLAN SUMMARY PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Fiscal Plan Summary | County Resources | Dashboard | Balance Sheet

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Surplus / Deficit	**$0**	-	**$0**

The Montgomery County Charter prohibits the Council from approving a budget deficit, that is, a budget in which expenses exceed revenues.

FISCAL PLAN SUMMARY PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

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MNCPPC	$112	-	-
County Government	$1,390	-	-
Surplus / Deficit	**$0**	-	**$0**

This column shows the budget amounts (in millions of dollars) that the County Council approved for the first year of the six-year Fiscal Plan.

FISCAL PLAN SUMMARY PAGE

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County Government	$1,390	-	-
Surplus / Deficit	**$0**	-	**$0**

This column shows the budget amounts (in millions of dollars) assumed for the last year of the Fiscal Plan. The major assumptions used to calculate these amounts appear in the "Revenue Assumptions" and "Non-Operating Expenses Assumptions" pages.

FISCAL PLAN SUMMARY PAGE

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County Government	$1,390	-	-
Surplus / Deficit	**$0**	-	**$0**

Note that the Fiscal Plan does not make any assumptions regarding the allocation of resources among agencies in future fiscal years.

FISCAL PLAN SUMMARY PAGE

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Montgomery College	$245	-	-
MNCPPC	$112	-	-
County Government	$1,390	-	-
Surplus / Deficit	**$0**	-	**$0**

This column shows the average annual rate of growth over the six years of the Fiscal Plan. Note that this column shows the <u>average</u> annual growth rate for the period. (Year-to-year growth rates may differ from the average annual growth rate.)

FISCAL PLAN SUMMARY PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

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Montgomery College	$245	-	-
MNCPPC	$112	-	-
County Government	$1,390	-	-
Surplus / Deficit	**$0**	-	**$0**

To continue, click the "County Resources" button.

COUNTY RESOURCES PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Fiscal Plan Summary | County Resources | Dashboard | Balance Sheet

Source: Office of Management & Budget

How to Use this Page

County Resources for Agency Use

	FY15 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
County Resources Available for Agency Use	**$3,143**	**2.8%**	**$3,615**
MCPS	$1,519	-	-
Montgomery College	$210	-	-
MNCPPC	$112	-	-
County Government	$1,302	-	-

No changes may be made to the data shown on this page.

As part of the budget process, the County Council allocates County-generated revenues among agencies. The Council has no discretion on the allocation of State aid to agencies. State aid is designated for the sole use of a specific agency (such as State aid to MCPS).

COUNTY RESOURCES PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Fiscal Plan Summary | County Resources | Dashboard | Balance Sheet

Source: Office of Management & Budget

How to Use this Page

County Resources for Agency Use

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County Resources Available for Agency Use	**$3,143**	**2.8%**	**$3,615**
MCPS	$1,519	-	-
Montgomery College	$210	-	-
MNCPPC	$112	-	-
County Government	$1,302	-	-

This page shows the current year allocation of available County-generated resources (excluding State aid) among the agencies.

COUNTY RESOURCES PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Fiscal Plan Summary | County Resources | Dashboard | Balance Sheet

Source: Office of Management & Budget

How to Use this Page

County Resources for Agency Use

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MCPS	$1,519	-	-
Montgomery College	$210	-	-
MNCPPC	$112	-	-
County Government	$1,302	-	-

This page also shows the amount of County resources projected to be available in the last year of the six-year Fiscal Plan. (The major assumptions used to calculate these amounts appear in the "Revenue Assumptions" and "Non-Operating Expenses Assumptions" pages.)

COUNTY RESOURCES PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Fiscal Plan Summary | County Resources | Dashboard | Balance Sheet

Source: Office of Management & Budget

How to Use this Page

County Resources for Agency Use

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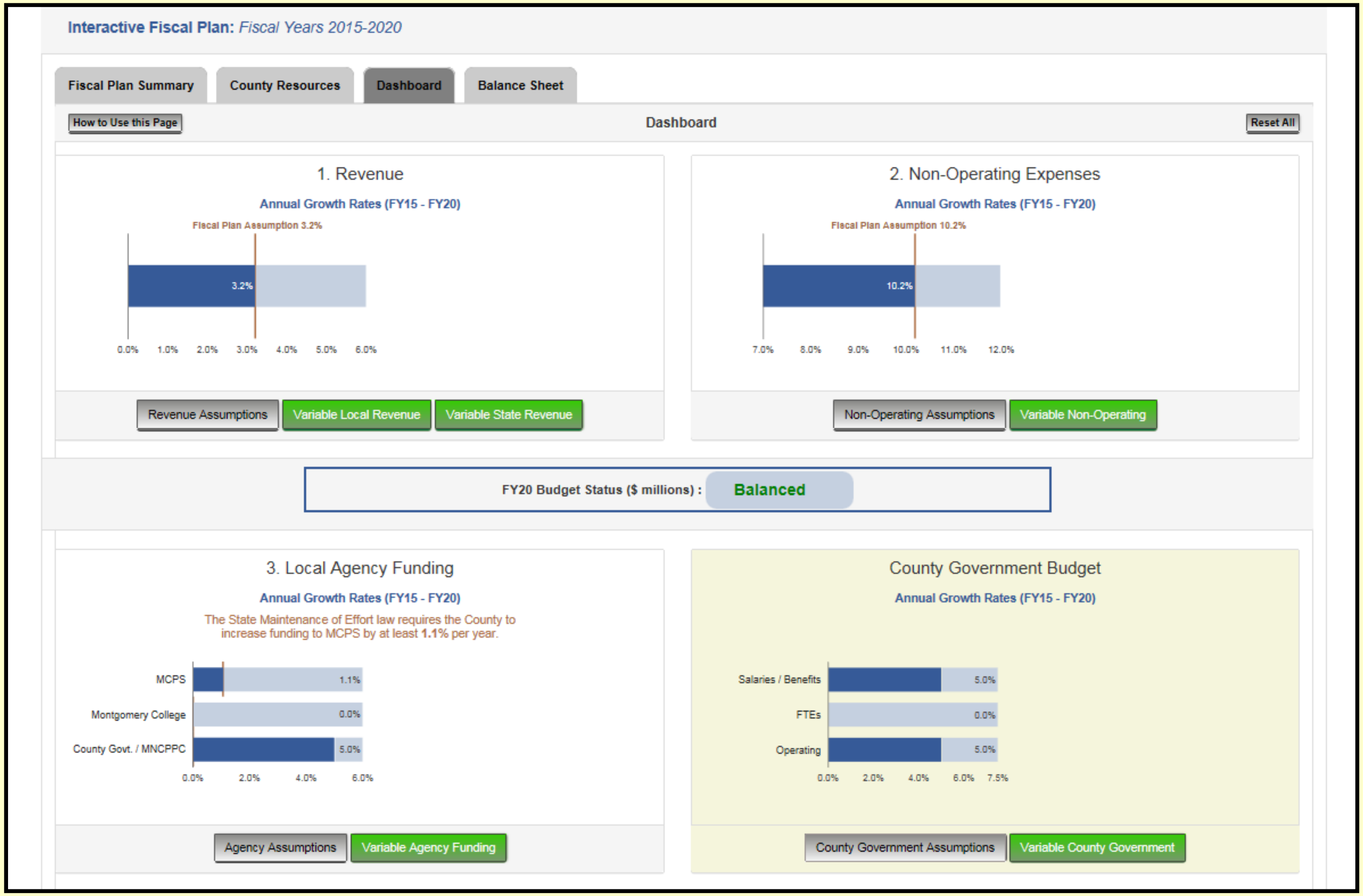
MCPS	$1,519	-	-
Montgomery College	$210	-	-
MNCPPC	$112	-	-
County Government	$1,302	-	-

To continue, click the "Dashboard" button.

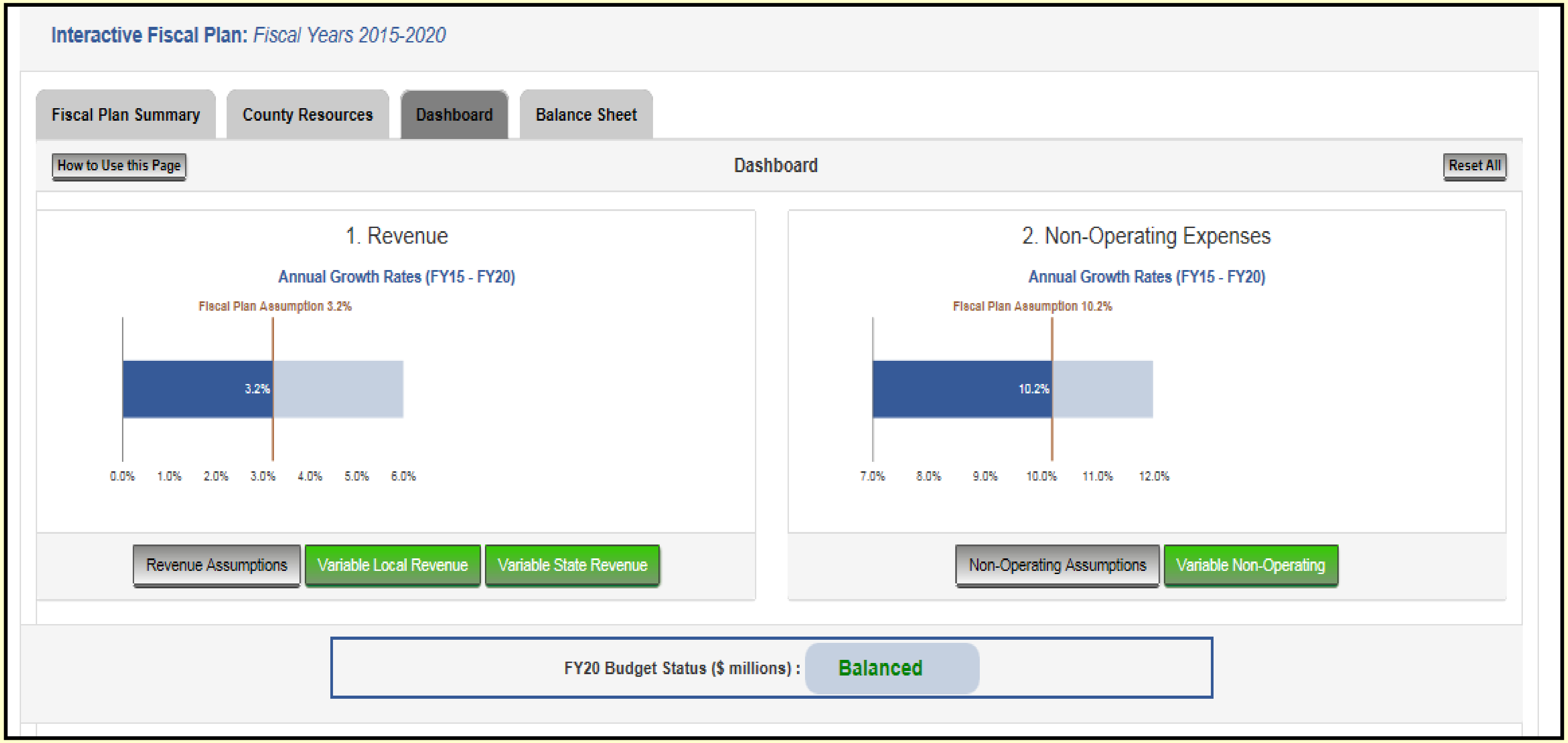
DASHBOARD



This page shows changes in Fiscal Plan assumptions made on other pages of the model.

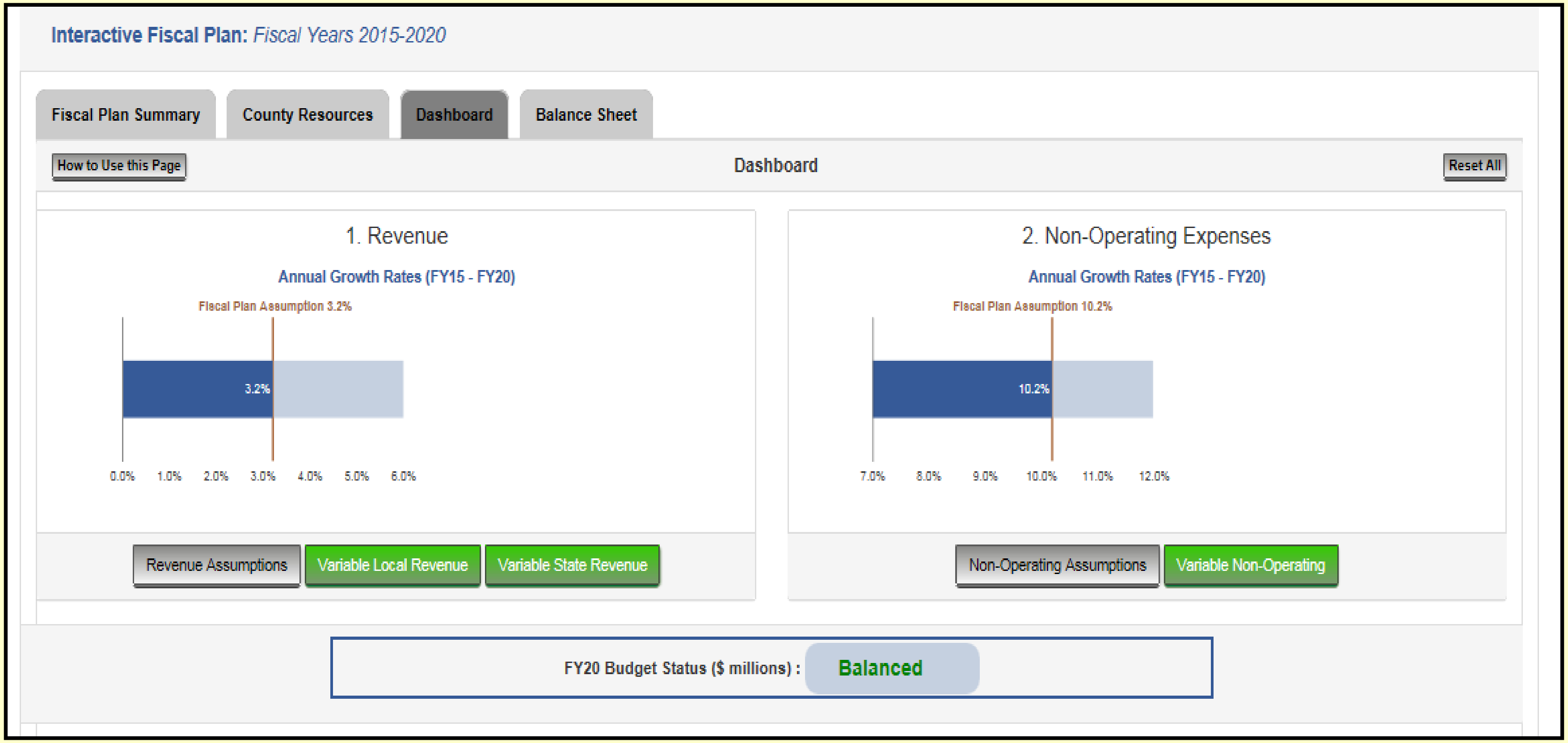
The "Dashboard" page summarizes all assumptions inputted into the model. The bar graphs on this page change when you adjust assumptions in the model.

DASHBOARD (Top Half)



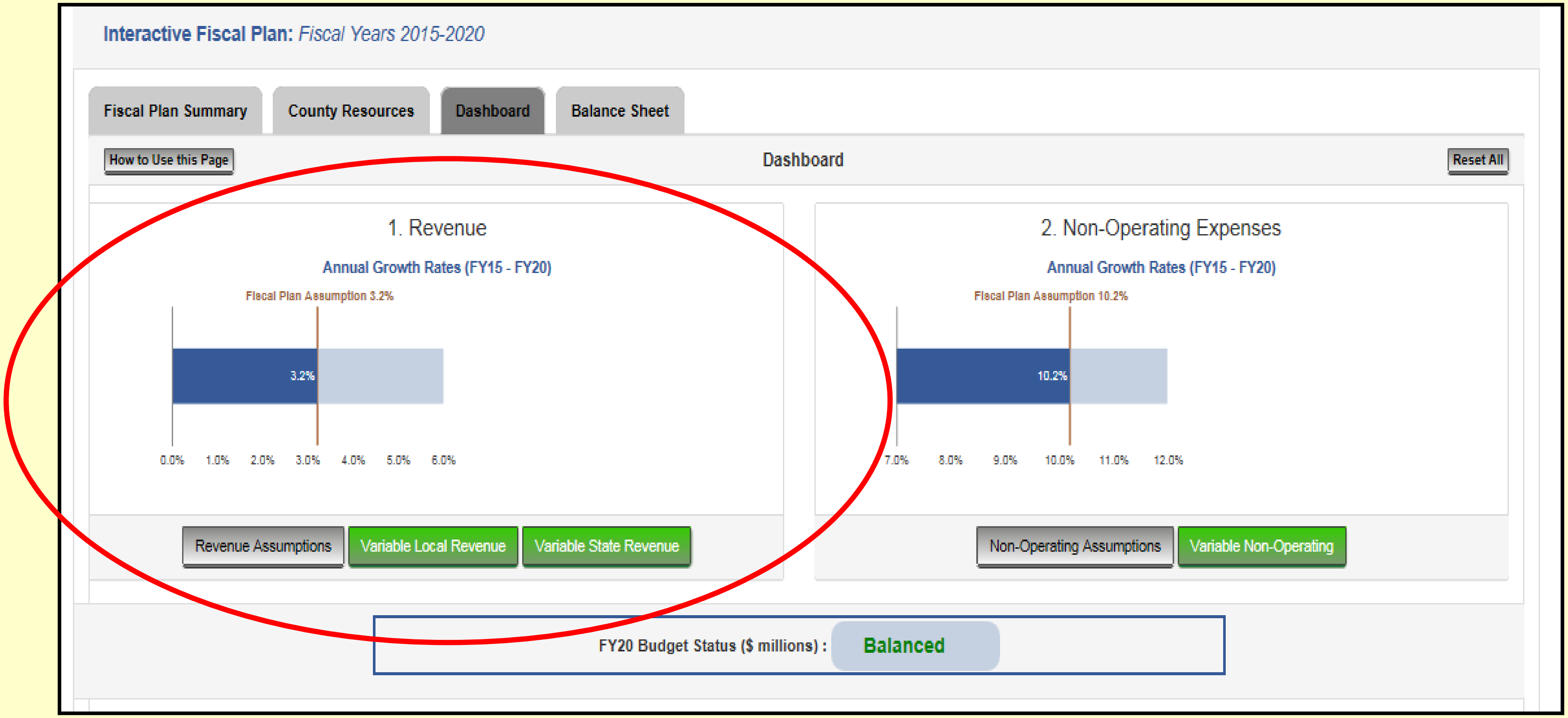
The view above shows the top half of the Dashboard page. When using the model, scroll down to see the bottom half.

DASHBOARD (Top Half)



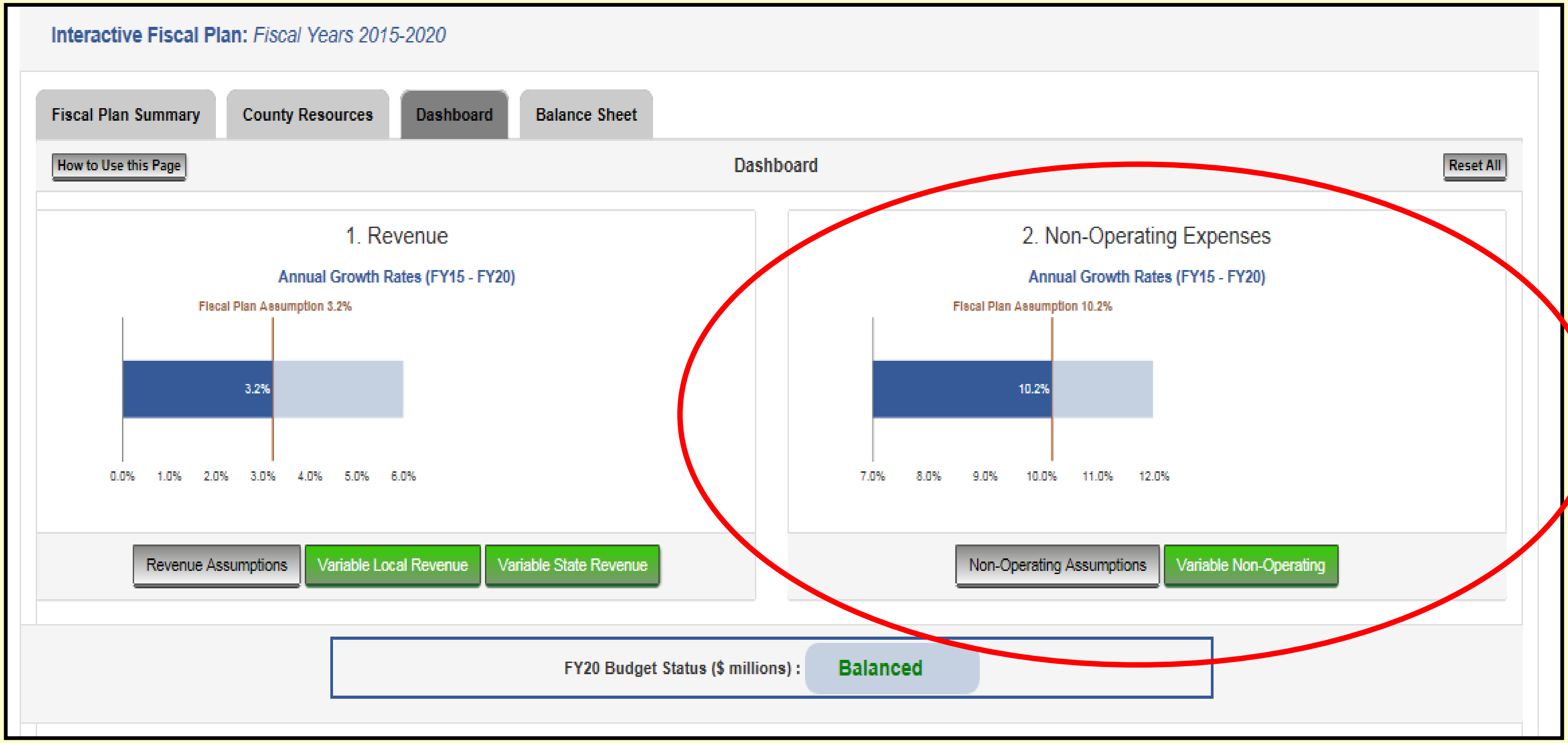
The "Dashboard" page includes four panels. The first two panels appear in the top half of the Dashboard as shown above.

DASHBOARD (Top Half)



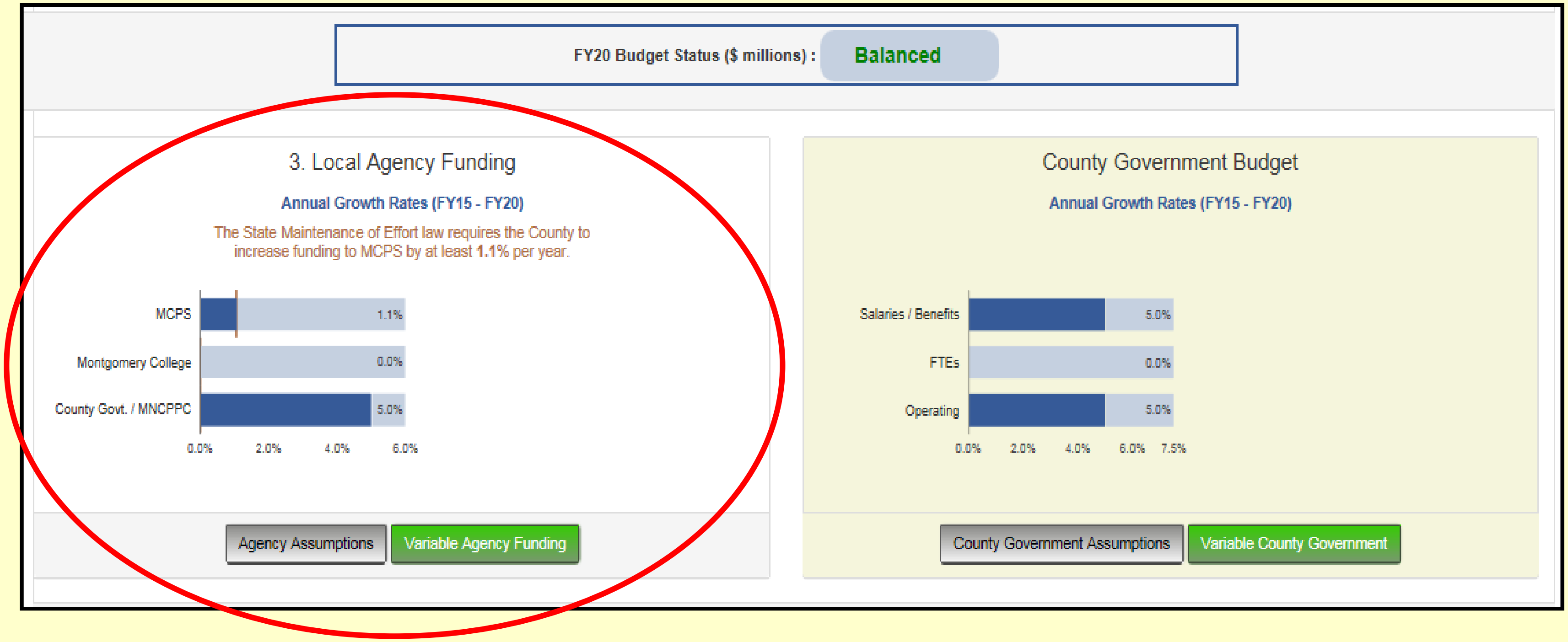
Panel #1 shows Revenue assumptions.

DASHBOARD (Top Half)



Panel #2 shows Non-Operating Expenses assumptions.

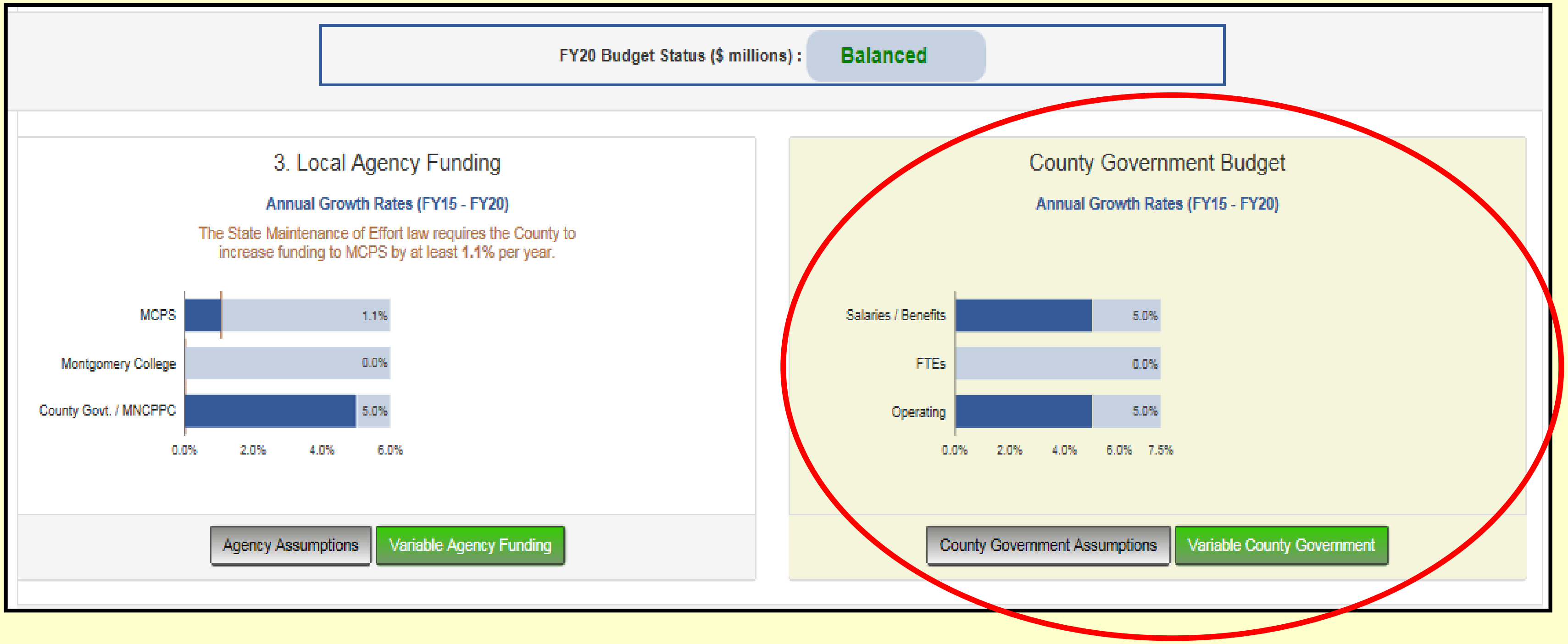
DASHBOARD (Bottom Half)



Two additional panels appear on the bottom half of the Dashboard.

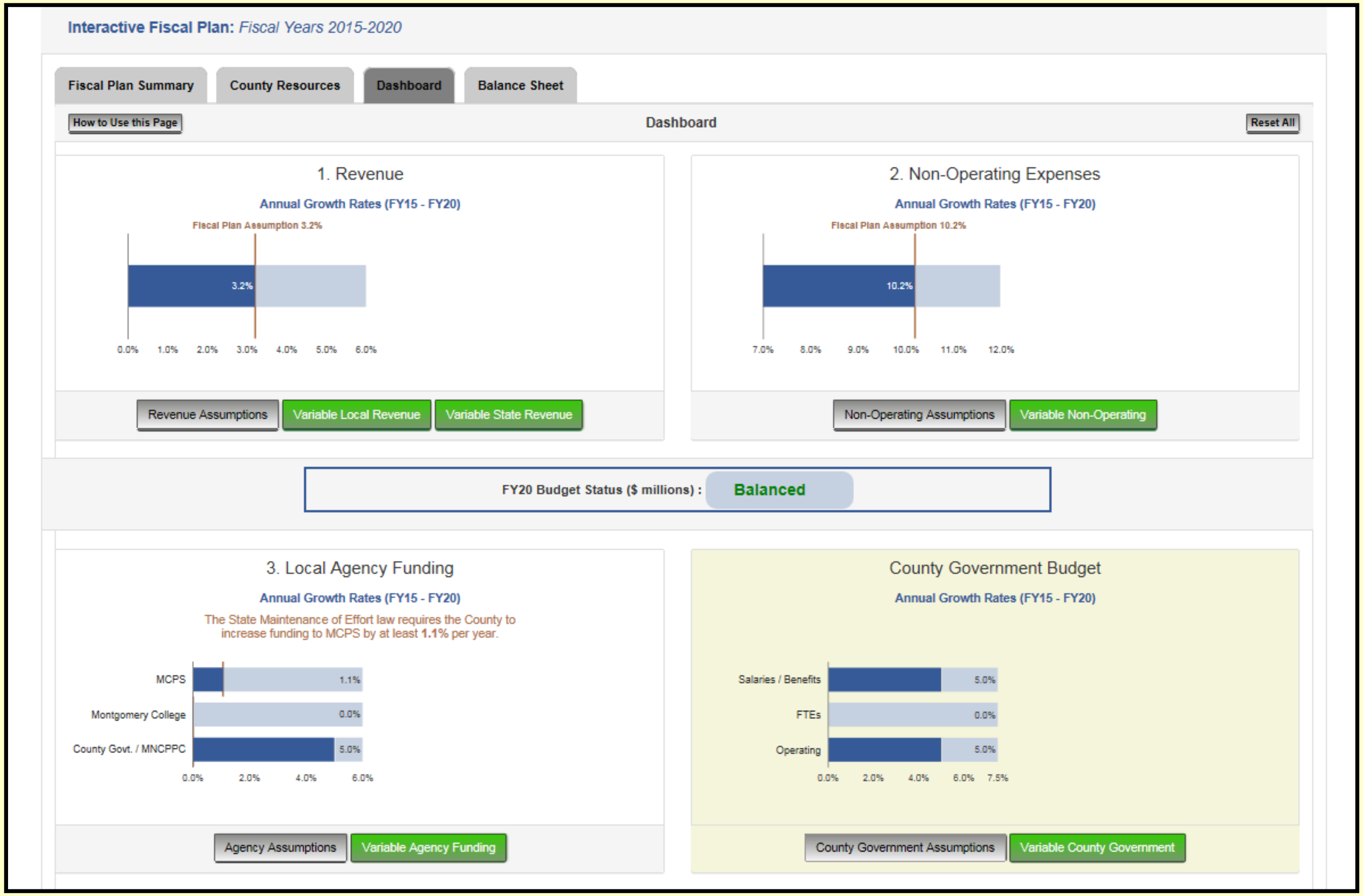
Panel #3 shows the average annual growth rates in agency funding. The default setting for MCPS and Montgomery College is at the "maintenance of effort" ("MOE") level. MOE is defined in the Agency Funding section of this manual.

DASHBOARD (Bottom Half)



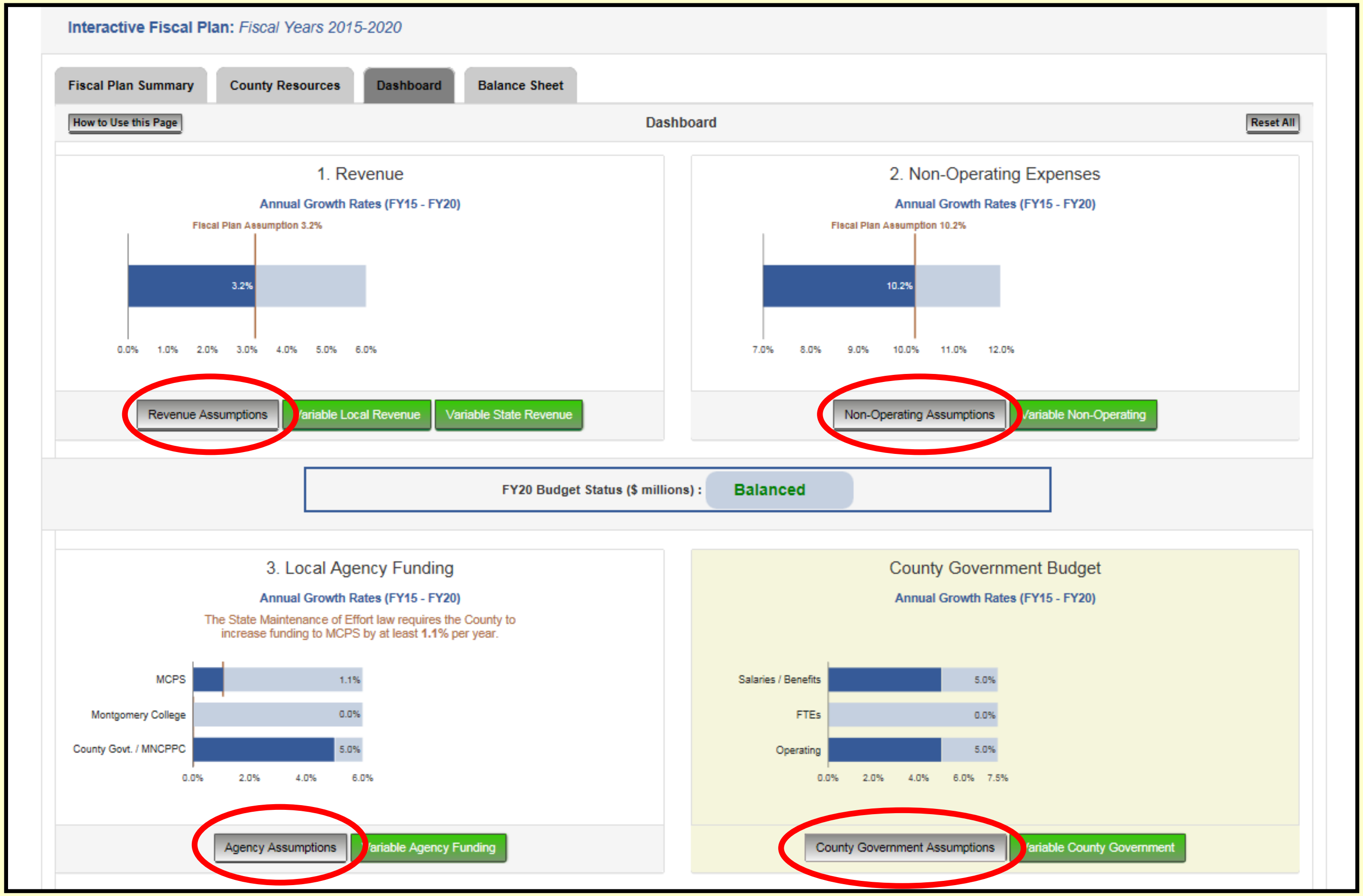
The fourth panel shows the average annual growth rates for major elements in the County Government budget. As detailed later, this section of the model does not include an independent set of assumptions but rather is a subset of the assumptions for County Government funding level in Panel #3.

DASHBOARD



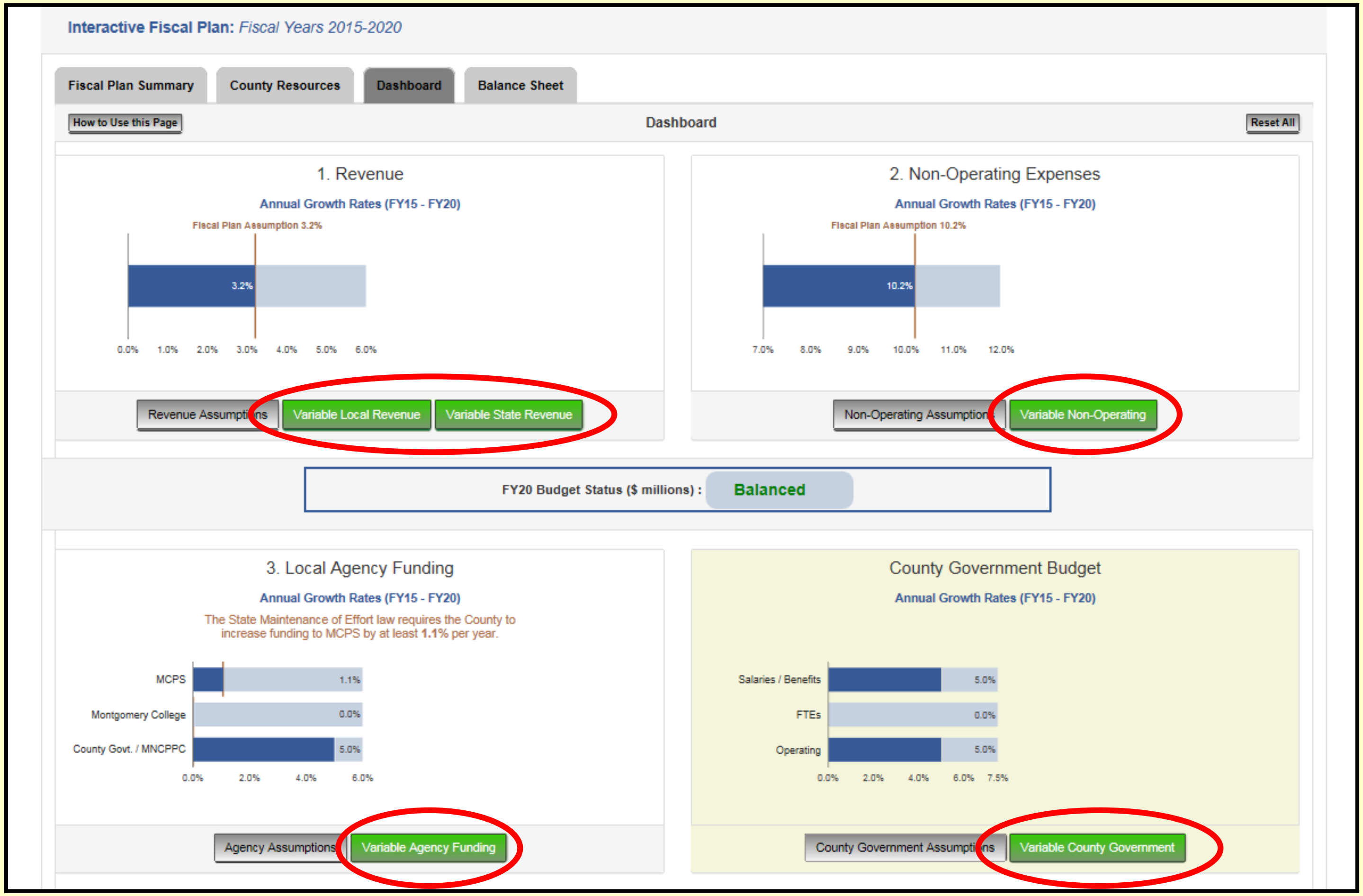
Gray and green buttons appear on the bottom of each panel.

DASHBOARD



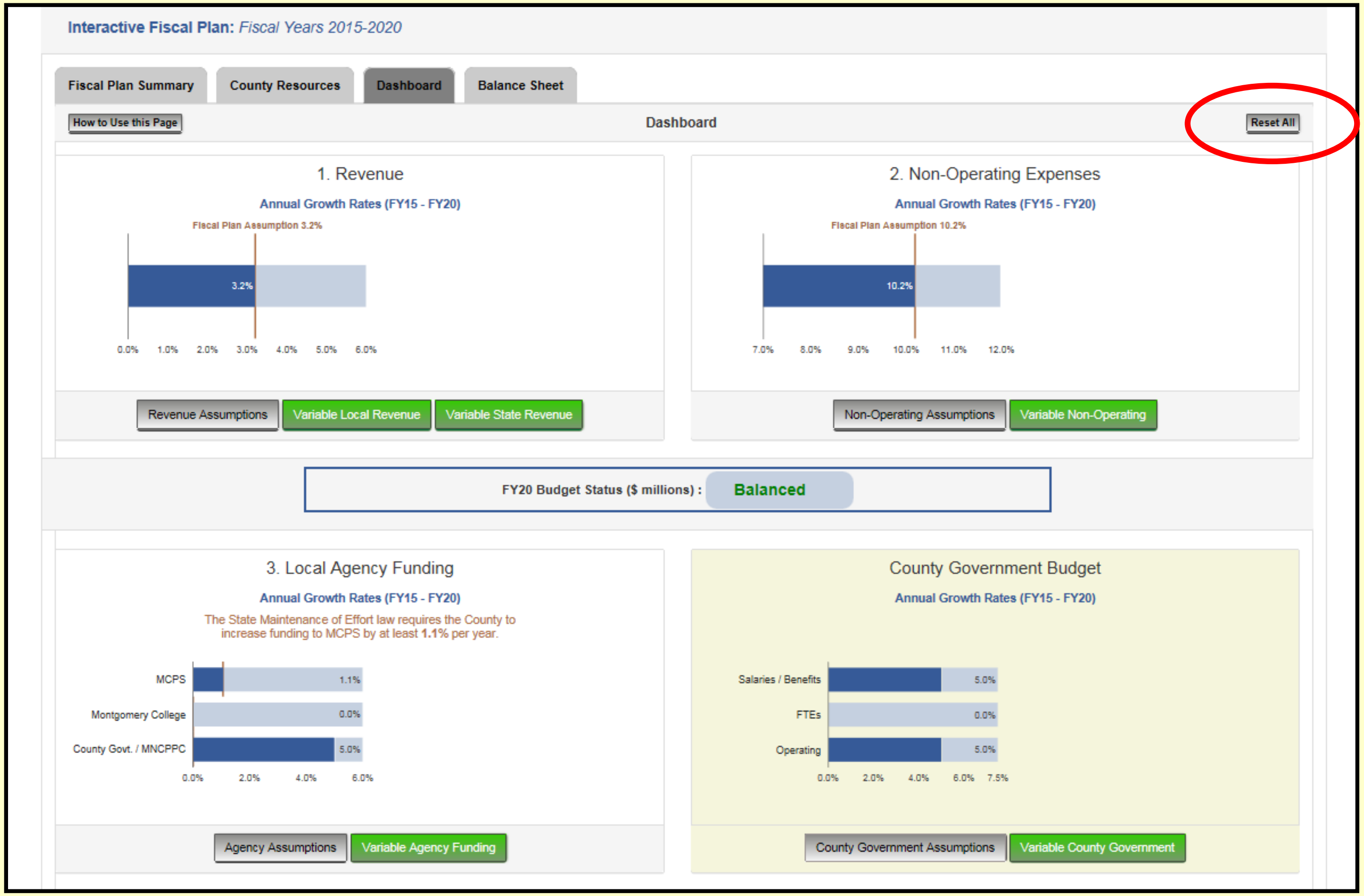
The gray buttons open pages that show the default assumptions entered into the model. (Unless stated otherwise, the default assumptions are taken directly from the Fiscal Plan.) These pages contain static information that cannot be changed.

DASHBOARD



The green buttons open the "variable" pages of the model. In the variable pages, you can change the assumptions from their default settings.

DASHBOARD



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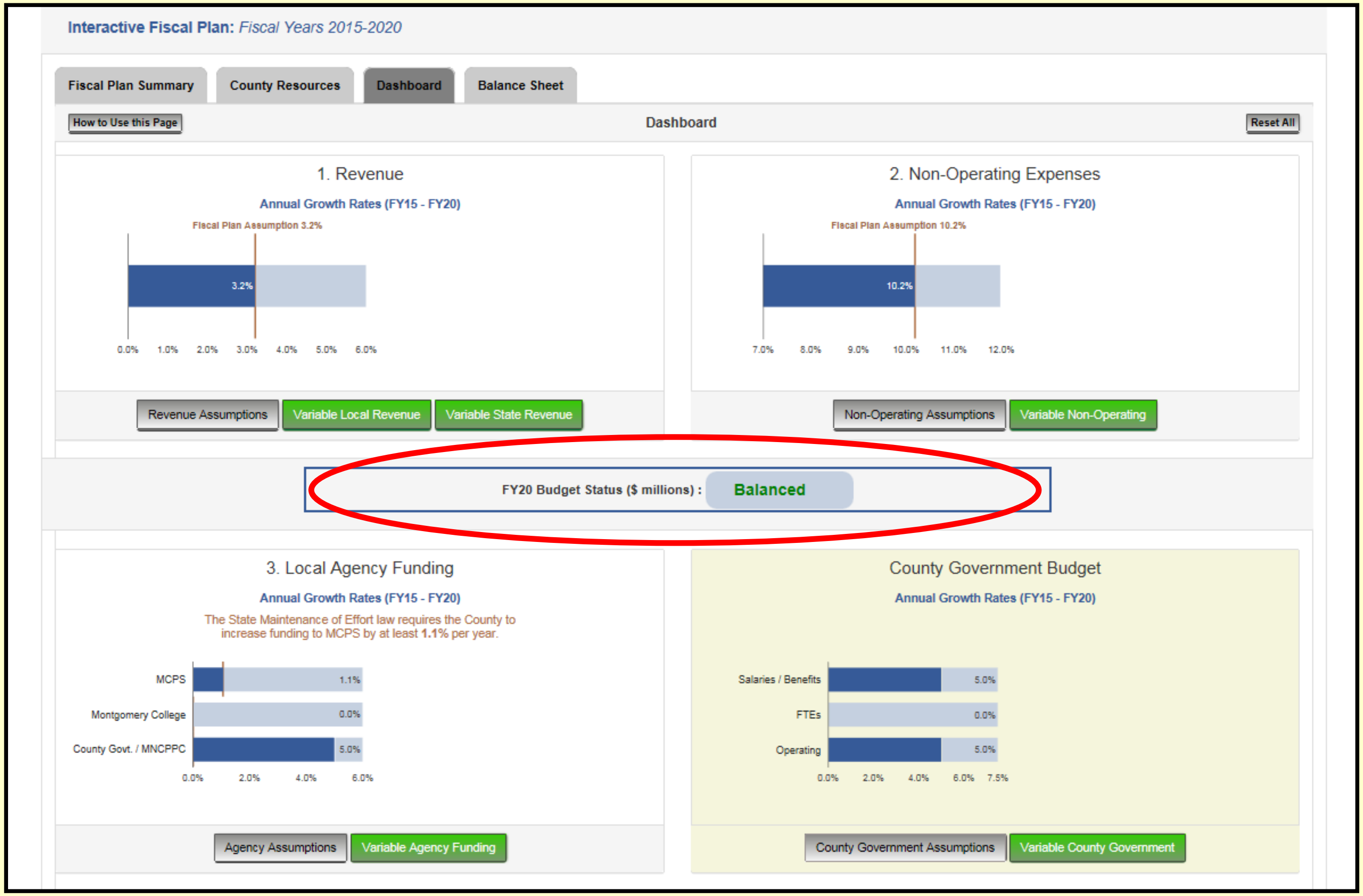
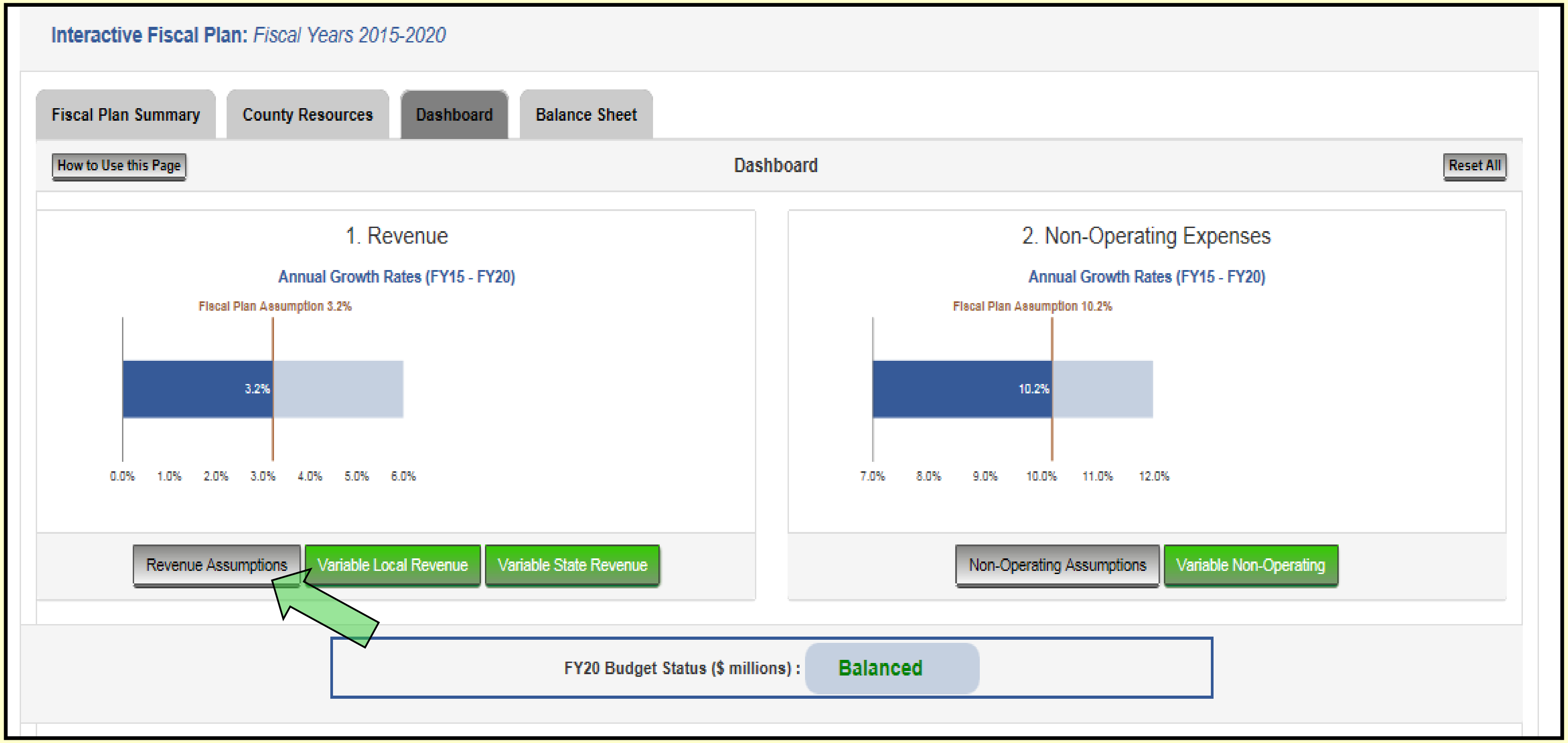
DASHBOARD



The Dashboard shows the budget status for the sixth year of the Fiscal Plan given the assumptions inputted into the model. Using the default assumptions, the budget is balanced. The budget status indicator also shows when inputted assumptions produce either a surplus or a deficit in the sixth year.

DASHBOARD (Top Half)



To continue, click the "Revenue Assumptions" button.

REVENUE ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

Source: Office of Management & Budget

How to Use this Page

1. Revenue Assumptions

Return to Dashboard

	FY15 Amount ($ millions)	Latest Fiscal Plan: Average Annual Growth Rate	Latest Fiscal Plan: FY20 Amount ($ millions)
County Property Tax	$1,539	2.9%	$1,772
County Income Tax	$1,341	5.7%	$1,766
County Energy Tax	$209	1.1%	$221
Other County Revenue	$471	3.5%	$559
Total	**$3,559**	**3.9%**	**$4,318**
State Aid to County Govt. and MNCPPC	$105	-3.4%	$89
State Aid to MCPS	$619	0.0%	$619
State Aid to Montgomery College	$34	0.0%	$34
Total Revenue	**$4,318**	**3.2%**	**$5,059**

Major Fiscal Plan Assumptions

- Retention of current tax rates
- Property taxes at Charter limit (with income tax offset)
- Annual average population growth of 0.9%
- Annual average growth in assessable base of 5.1%
- Annual average growth in per capita income of 3.1%
- Reduction in Mass Transit Aid to County
- No change in State Aid to MCPS
- No change in State Aid to Montgomery College

No changes may be made to the data shown on this page.

This page shows the projected average annual rate of growth as included in the latest version of the Fiscal Plan.

REVENUE ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

Source: Office of Management & Budget

How to Use this Page

1. Revenue Assumptions

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Revenue projections are shown in two groups: County-Generated Revenue (in the first four rows) and State Aid (in the next three rows).

REVENUE ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

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The general County property tax is levied on all property in the County. Additional County property taxes (such as the transit tax) are levied either Countywide or in specially defined areas.

REVENUE ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

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How to Use this Page

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Maryland counties levy an income tax on residents that is a percentage of taxable net income. Maryland law limits income tax rates set by counties to a maximum of 3.2% of net taxable income.

REVENUE ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

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How to Use this Page

1. Revenue Assumptions

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- No change in State Aid to Montgomery College

The County energy tax is levied on the transmission, distribution, production, or supply of electricity, gas, steam, coal, fuel oil, or liquefied petroleum gas in the County.

REVENUE ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

Source: Office of Management & Budget

How to Use this Page

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- Property taxes at Charter limit (with income tax offset)
- Annual average population growth of 0.9%
- Annual average growth in assessable base of 5.1%
- Annual average growth in per capita income of 3.1%
- Reduction in Mass Transit Aid to County
- No change in State Aid to MCPS
- No change in State Aid to Montgomery College

Other local revenue includes revenue generated by the transfer tax, recordation tax, and telephone tax, charges for services, licensing fees, and fines.

REVENUE ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

Source: Office of Management & Budget

How to Use this Page

1. Revenue Assumptions

Return to Dashboard

	FY15 Amount ($ millions)	Latest Fiscal Plan: Average Annual Growth Rate	Latest Fiscal Plan: FY20 Amount ($ millions)
County Property Tax	$1,539	2.9%	$1,772
County Income Tax	$1,341	5.7%	$1,766
County Energy Tax	$209	1.1%	$221
Other County Revenue	$471	3.5%	$559
Total	**$3,559**	**3.9%**	**$4,318**
State Aid to County Govt. and MNCPPC	$105	-3.4%	$89
State Aid to MCPS	$619	0.0%	$619
State Aid to Montgomery College	$34	0.0%	$34
Total Revenue	**$4,318**	**3.2%**	**$5,059**

Major Fiscal Plan Assumptions

- Retention of current tax rates
- Property taxes at Charter limit (with income tax offset)
- Annual average population growth of 0.9%
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- Annual average growth in per capita income of 3.1%
- Reduction in Mass Transit Aid to County
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- No change in State Aid to Montgomery College

The State of Maryland provides aid to the County Government and MNCPPC to assist in the funding of police, library, transit, health, and other services.

REVENUE ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

Source: Office of Management & Budget

How to Use this Page

1. Revenue Assumptions

Return to Dashboard

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The State of Maryland provides financial aid to local public school systems.

Revenue Assumptions Page

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

Source: Office of Management & Budget

How to Use this Page

1. Revenue Assumptions

Return to Dashboard

	FY15 Amount ($ millions)	Latest Fiscal Plan: Average Annual Growth Rate	Latest Fiscal Plan: FY20 Amount ($ millions)
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The State of Maryland provides financial aid to community colleges.

REVENUE ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

Source: Office of Management & Budget

How to Use this Page

1. Revenue Assumptions

Return to Dashboard

	FY15 Amount ($ millions)	Latest Fiscal Plan: Average Annual Growth Rate	Latest Fiscal Plan: FY20 Amount ($ millions)
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This page shows the major assumptions used by the County Department of Finance to develop the revenue estimates included in the latest Fiscal Plan.

REVENUE ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

Source: Office of Management & Budget

How to Use this Page

1. Revenue Assumptions

Return to Dashboard

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Major Fiscal Plan Assumptions

- Retention of current tax rates
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- No change in State Aid to Montgomery College

Note that the approved fiscal plan assumes 0% growth in State Aid to MCPS.

REVENUE ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

Source: Office of Management & Budget

How to Use this Page

1. Revenue Assumptions

Return to Dashboard

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- Retention of current tax rates
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- Annual average growth in assessable base of 5.1%
- Annual average growth in per capita income of 3.1%
- Reduction in Mass Transit Aid to County
- No change in State Aid to MCPS
- No change in State Aid to Montgomery College

While State Aid to MCPS has grown significantly in past years, this growth has not been related to economic conditions but rather to funding decisions made by the State. As it is difficult to predict future State funding decisions, the Fiscal Plan uses a default assumption of no annual change in State aid to MCPS.

REVENUE ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

Source: Office of Management & Budget

How to Use this Page

1. Revenue Assumptions

Return to Dashboard

	FY15 Amount ($ millions)	Latest Fiscal Plan: Average Annual Growth Rate	Latest Fiscal Plan: FY20 Amount ($ millions)
County Property Tax	$1,539	2.9%	$1,772
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- Retention of current tax rates
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- No change in State Aid to MCPS
- No change in State Aid to Montgomery College

To continue, click the "Variable Local Revenue" button.

(or to return to the Dashboard, click the "Return to Dashboard" button).

VARIABLE LOCAL REVENUE PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page | **1. Revenue Assumptions - Local Sources** | Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate (Historic Data)	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
County Property Tax (Reset)	$1,539	2.9%	$1,772	2.9%	$1,772
County Income Tax (Reset)	$1,341	5.7%	$1,766	5.7%	$1,766
County Energy Tax (Reset)	$209	1.1%	$221	1.1%	$221
Other County Revenue (Reset)	$471	3.5%	$559	3.5%	$559
Total (Reset All)	**$3,559**	**3.9%**	**$4,318**	**3.9%**	**$4,318**

Revenue More / Less than Fiscal Plan: **+$0**

FY20 Budget Status ($ millions) : **Balanced**

The Variable Local Revenue page allows you to change the Fiscal Plan local revenue assumptions.

VARIABLE LOCAL REVENUE PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page

1. Revenue Assumptions - Local Sources

Return to Dashboard

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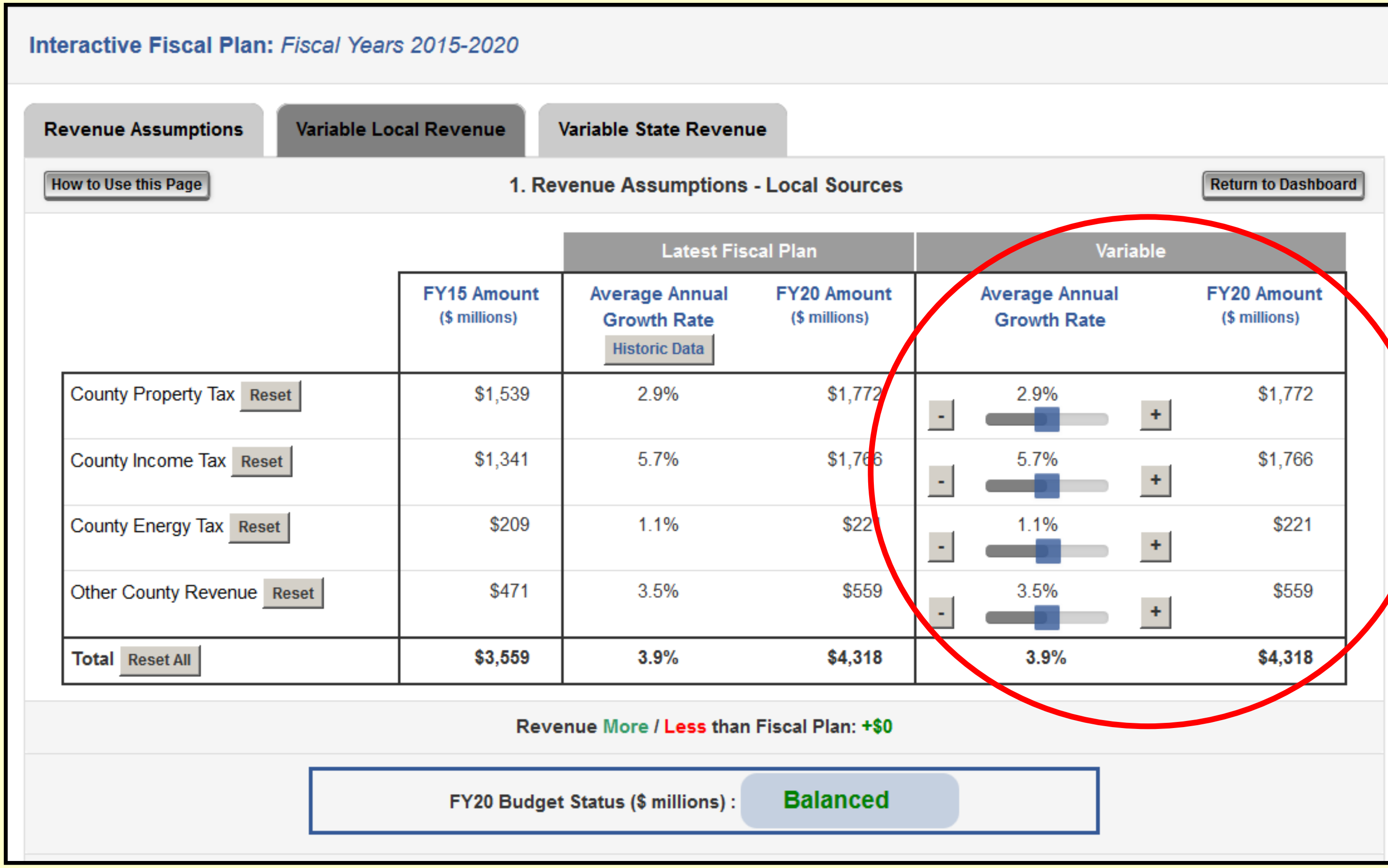
Total (Reset All)	**$3,559**	**3.9%**	**$4,318**	**3.9%**	**$4,318**

Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

The left side of the page shows the current Fiscal Plan local revenue assumptions. These entries are fixed and cannot be adjusted.

VARIABLE LOCAL REVENUE PAGE



Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page | 1. Revenue Assumptions - Local Sources | Return to Dashboard

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Total (Reset All)	**$3,559**	**3.9%**	**$4,318**	**3.9%**	**$4,318**

Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : **Balanced**

The sliders under the "variable" heading allow you to adjust the assumed average annual growth rate for each revenue category. The default setting for each line is the current Fiscal Plan assumption.

VARIABLE LOCAL REVENUE PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page | **1. Revenue Assumptions - Local Sources** | Return to Dashboard

	FY15 Amount ($ millions)	Latest Fiscal Plan: Average Annual Growth Rate (Historic Data)	Latest Fiscal Plan: FY20 Amount ($ millions)		Variable: Average Annual Growth Rate		Variable: FY20 Amount ($ millions)
County Property Tax (Reset)	$1,539	2.9%	$1,772	-	2.9%	+	$1,772
County Income Tax (Reset)	$1,341	5.7%	$1,766	-	5.7%	+	$1,766
County Energy Tax (Reset)	$209	1.1%	$221	-	1.1%	+	$221
Other County Revenue (Reset)	$471	3.5%	$559	-	3.5%	+	$559
Total (Reset All)	**$3,559**	**3.9%**	**$4,318**		**3.9%**		**$4,318**

Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : **Balanced**

Click on the minus (-) or plus (+) buttons on either side of a slider to adjust the assumed average annual growth rate for each revenue category.

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VARIABLE LOCAL REVENUE PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page | **1. Revenue Assumptions - Local Sources** | Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate (Historic Data)	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
County Property Tax (Reset)	$1,539	2.9%	$1,772	2.9%	$1,772
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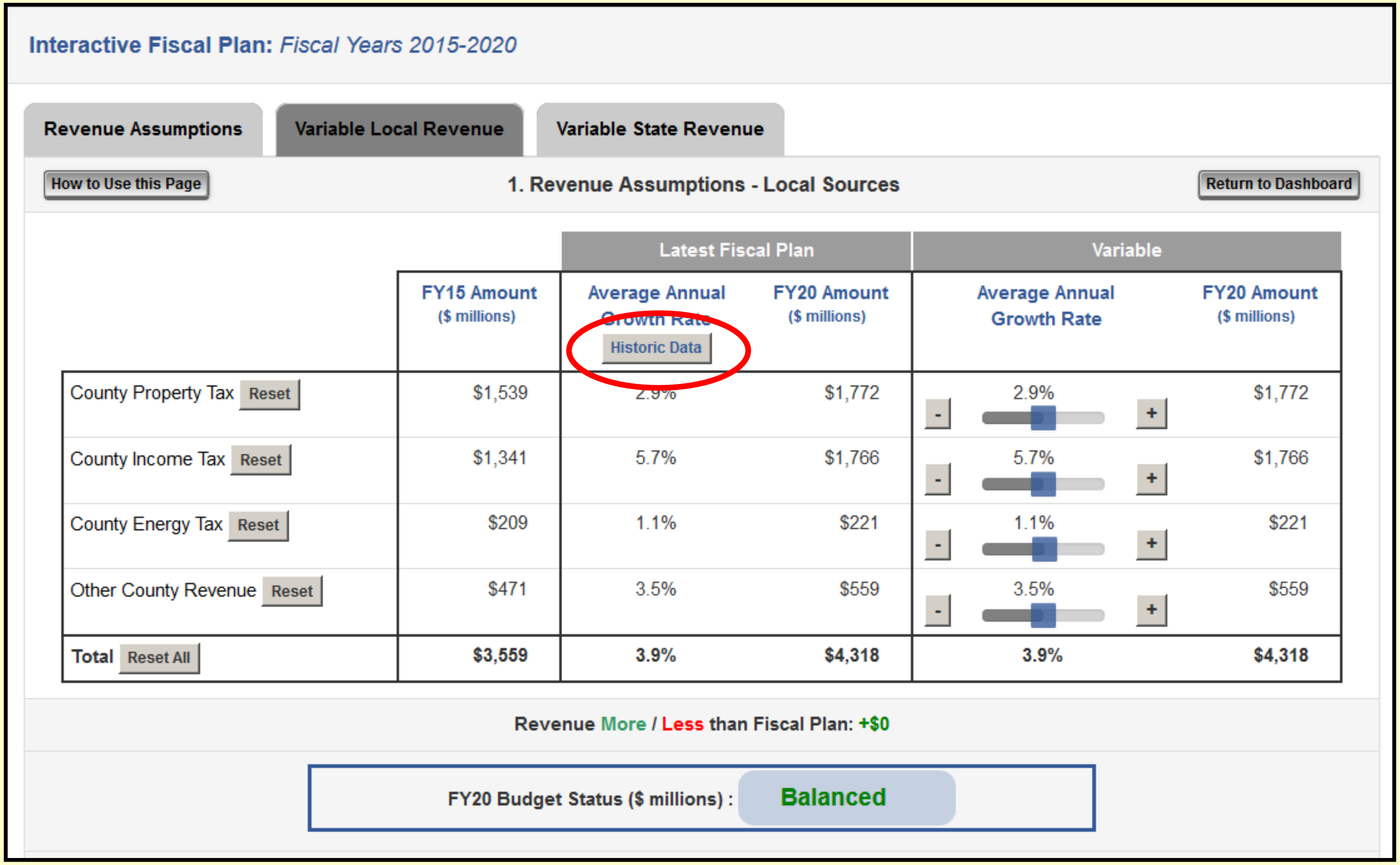
Total (Reset All)	**$3,559**	**3.9%**	**$4,318**	**3.9%**	**$4,318**

Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : **Balanced**

The model adjusts the sixth year dollar amount to reflect any changes made to the assumed average annual growth rates.

VARIABLE LOCAL REVENUE PAGE



Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page | **1. Revenue Assumptions - Local Sources** | Return to Dashboard

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Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

To provide context, the model includes information about revenue trends. To see the highest and lowest average annual growth rates (over a five-year period) during the past 25 years, click the “Historic Data” button.

VARIABLE LOCAL REVENUE PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page | **1. Revenue Assumptions - Local Sources** | Return to Dashboard

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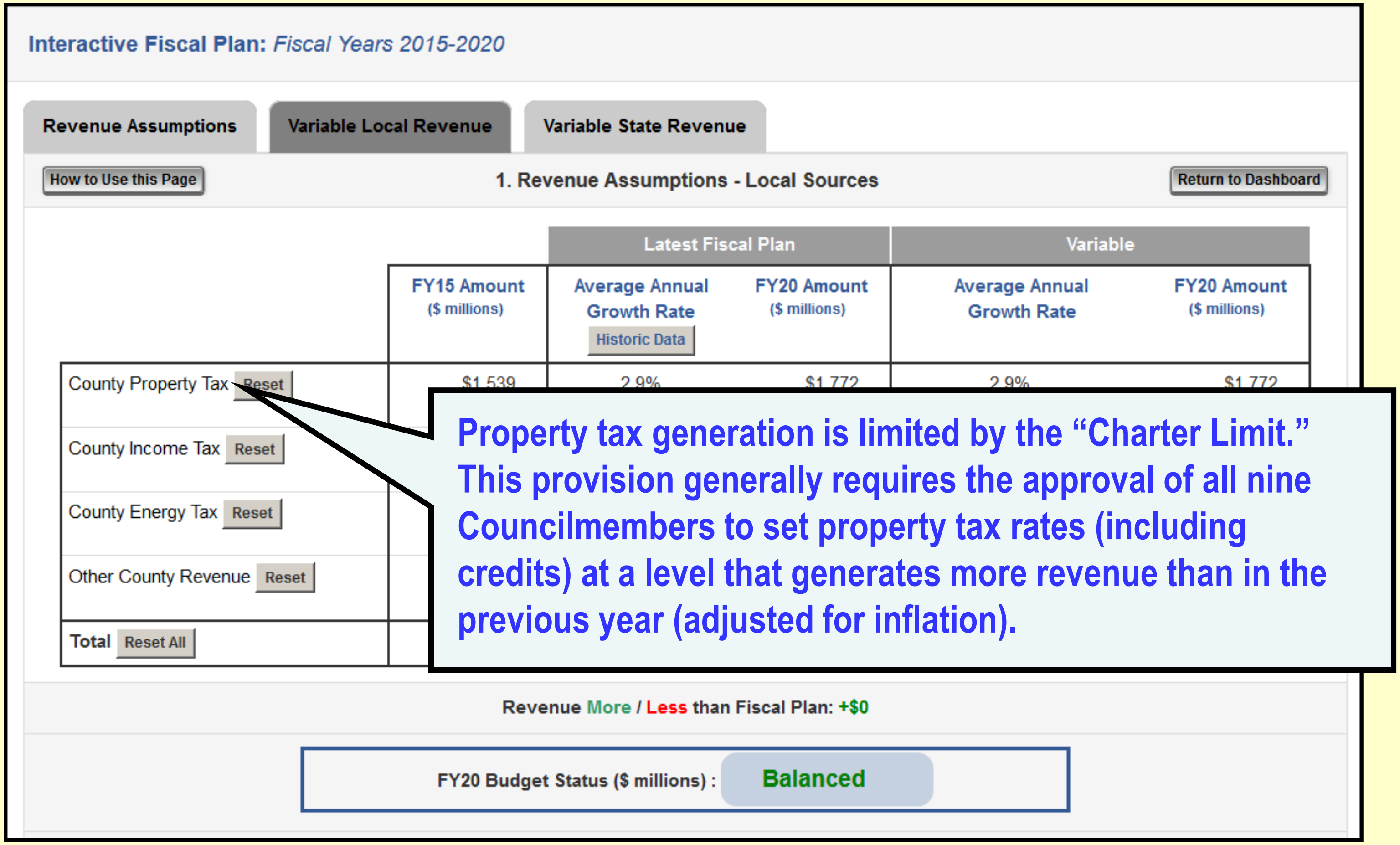
Total (Reset All)	**$3,559**	**3.9%**	**$4,318**	**3.9%**	**$4,318**

Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

When reviewing the historic data, keep in mind that revenue generation varies over time because of economic and policy factors. For example, property and income tax revenues are functions of personal wealth, the housing market, employment levels, and other conditions. In addition, revenue from some taxes (most notably, the energy tax) have increased or decreased in past years because of tax rate changes.

VARIABLE LOCAL REVENUE PAGE



Property tax generation is limited by the "Charter Limit." This provision generally requires the approval of all nine Councilmembers to set property tax rates (including credits) at a level that generates more revenue than in the previous year (adjusted for inflation).

Other factors control the rate of revenue generation.

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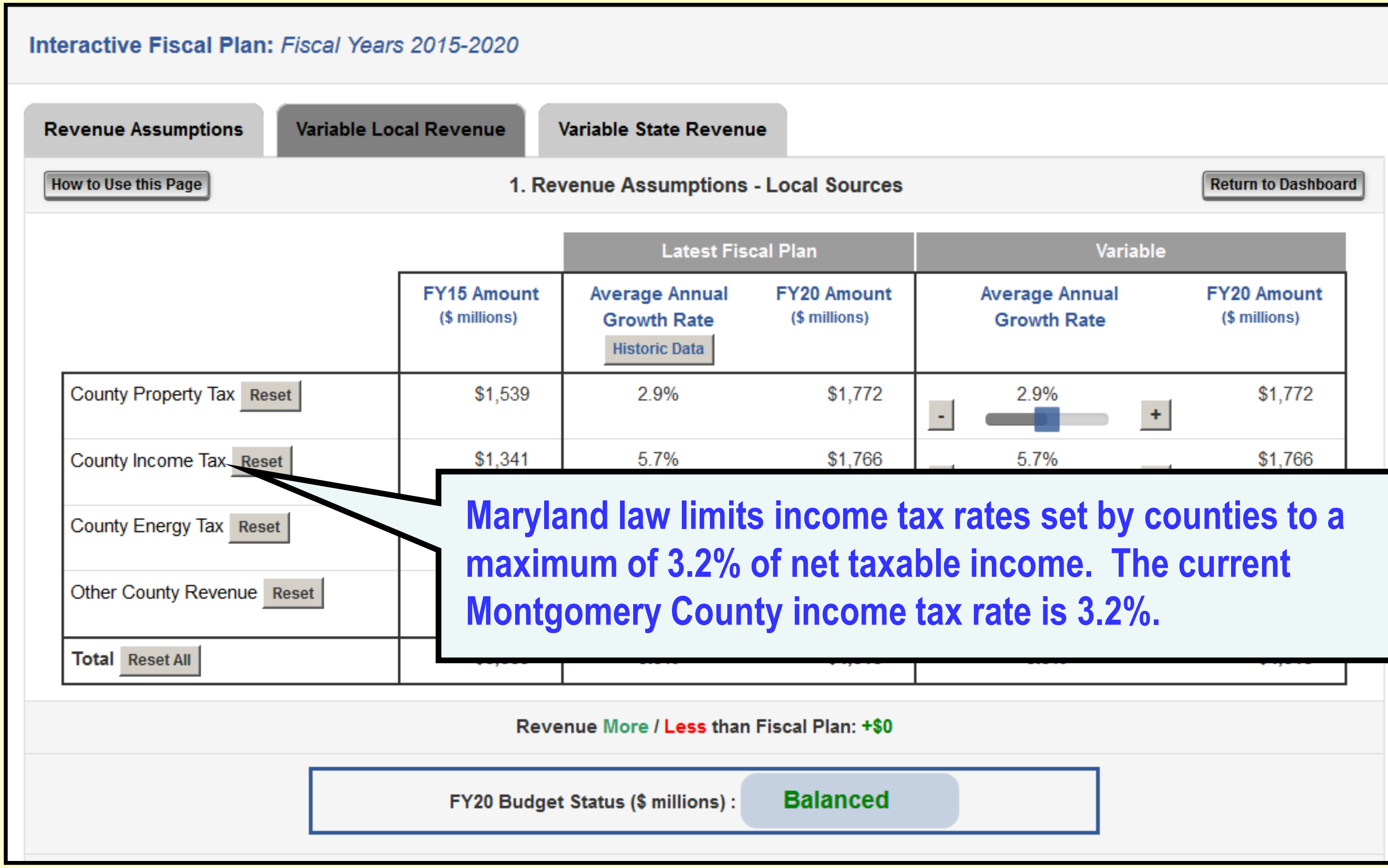
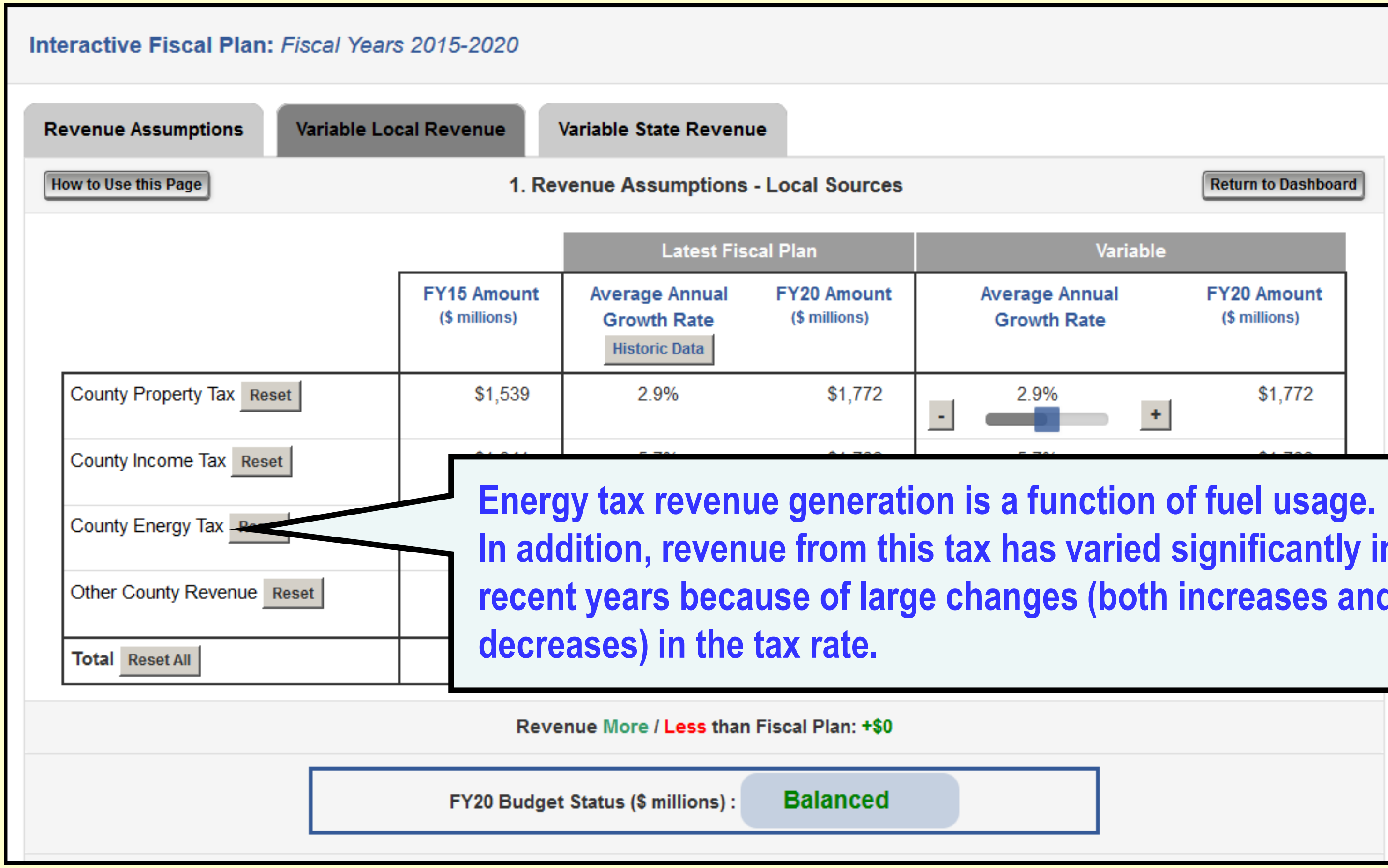
VARIABLE LOCAL REVENUE PAGE



Other factors control the rate of revenue generation.

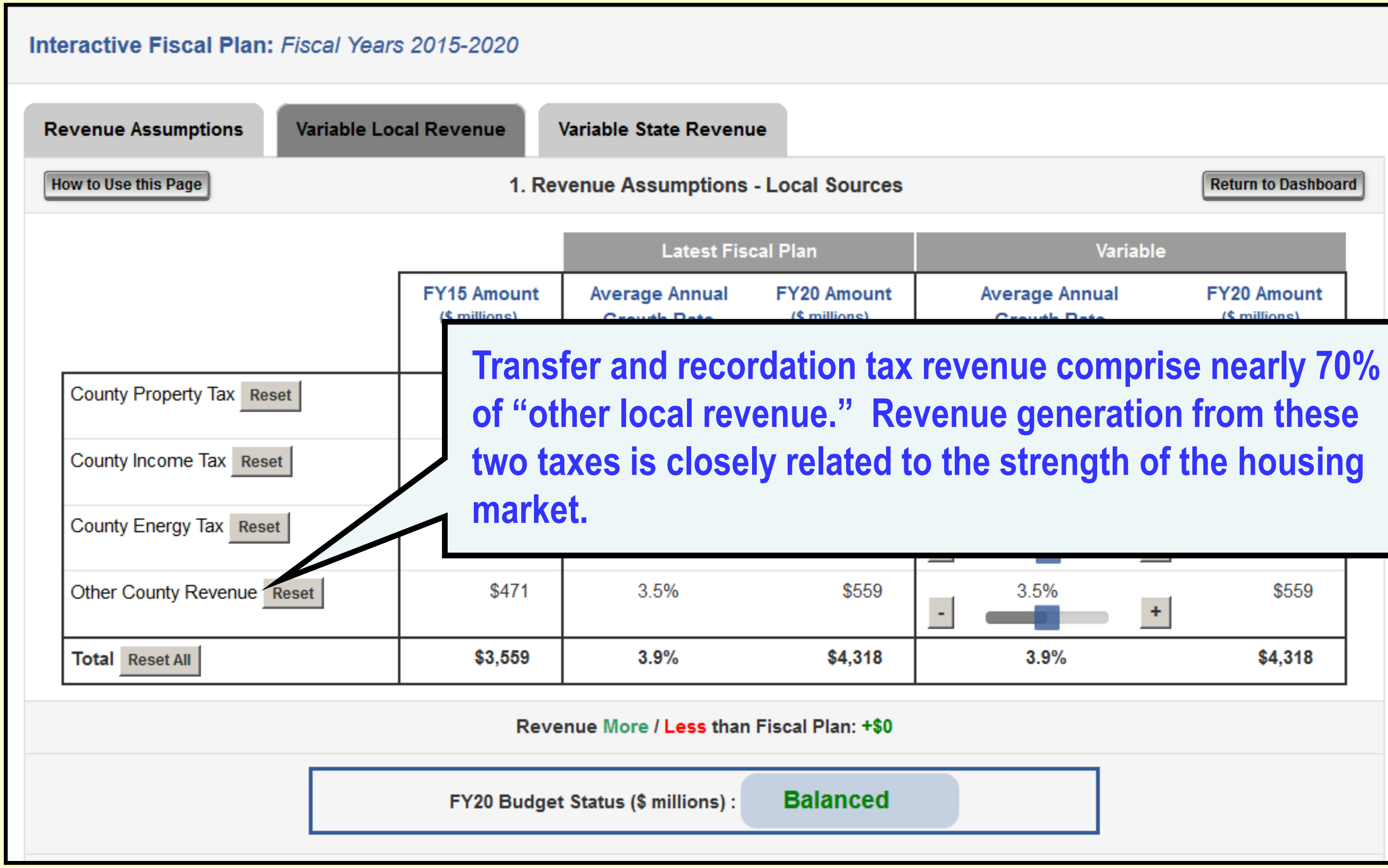
Variable Local Revenue Page



Energy tax revenue generation is a function of fuel usage. In addition, revenue from this tax has varied significantly in recent years because of large changes (both increases and decreases) in the tax rate.

Other factors control the rate of revenue generation.

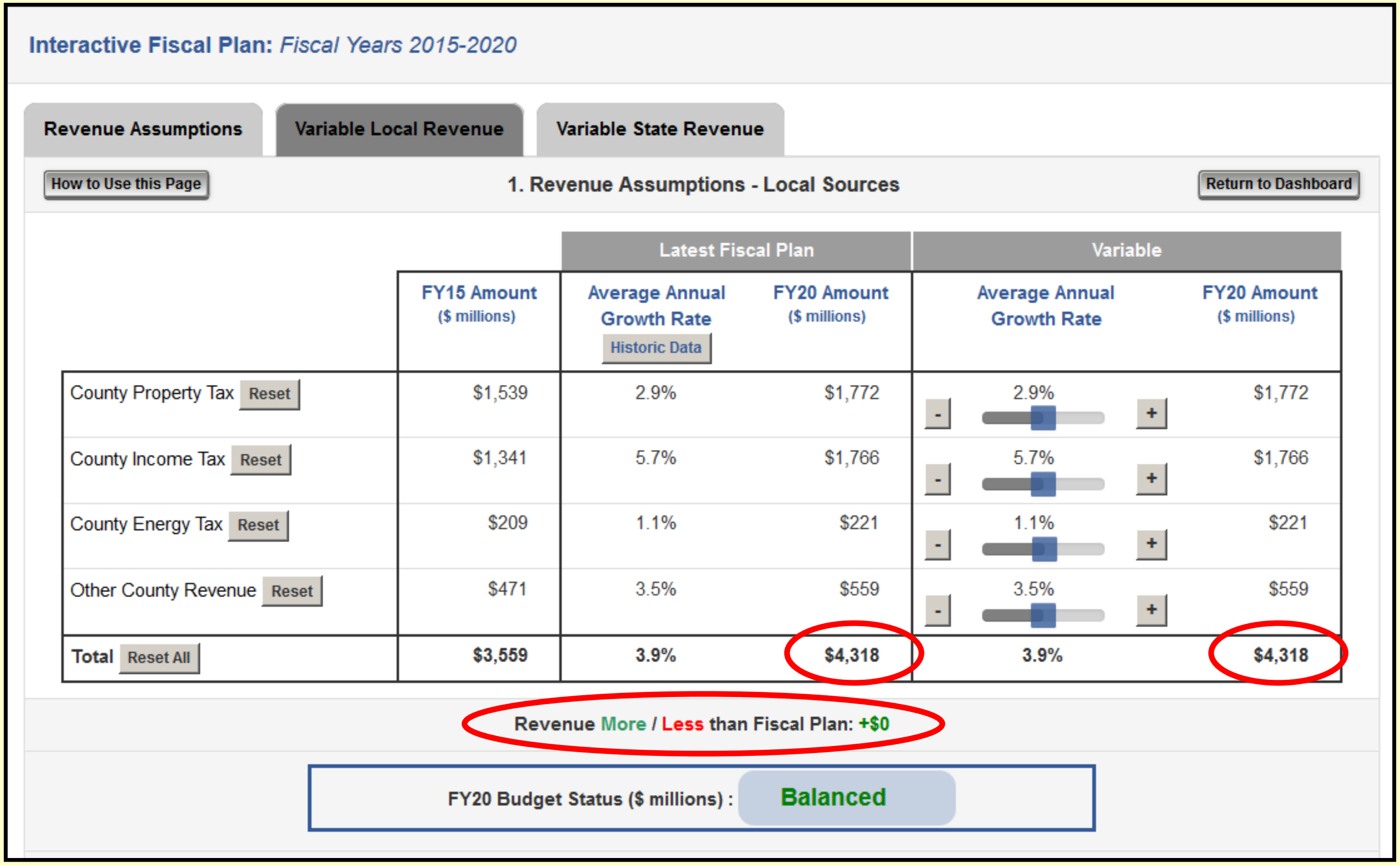
VARIABLE LOCAL REVENUE PAGE



Transfer and recordation tax revenue comprise nearly 70% of "other local revenue." Revenue generation from these two taxes is closely related to the strength of the housing market.

Other factors control the rate of revenue generation.

VARIABLE LOCAL REVENUE PAGE


Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page | 1. Revenue Assumptions - Local Sources | Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate (Historic Data)	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
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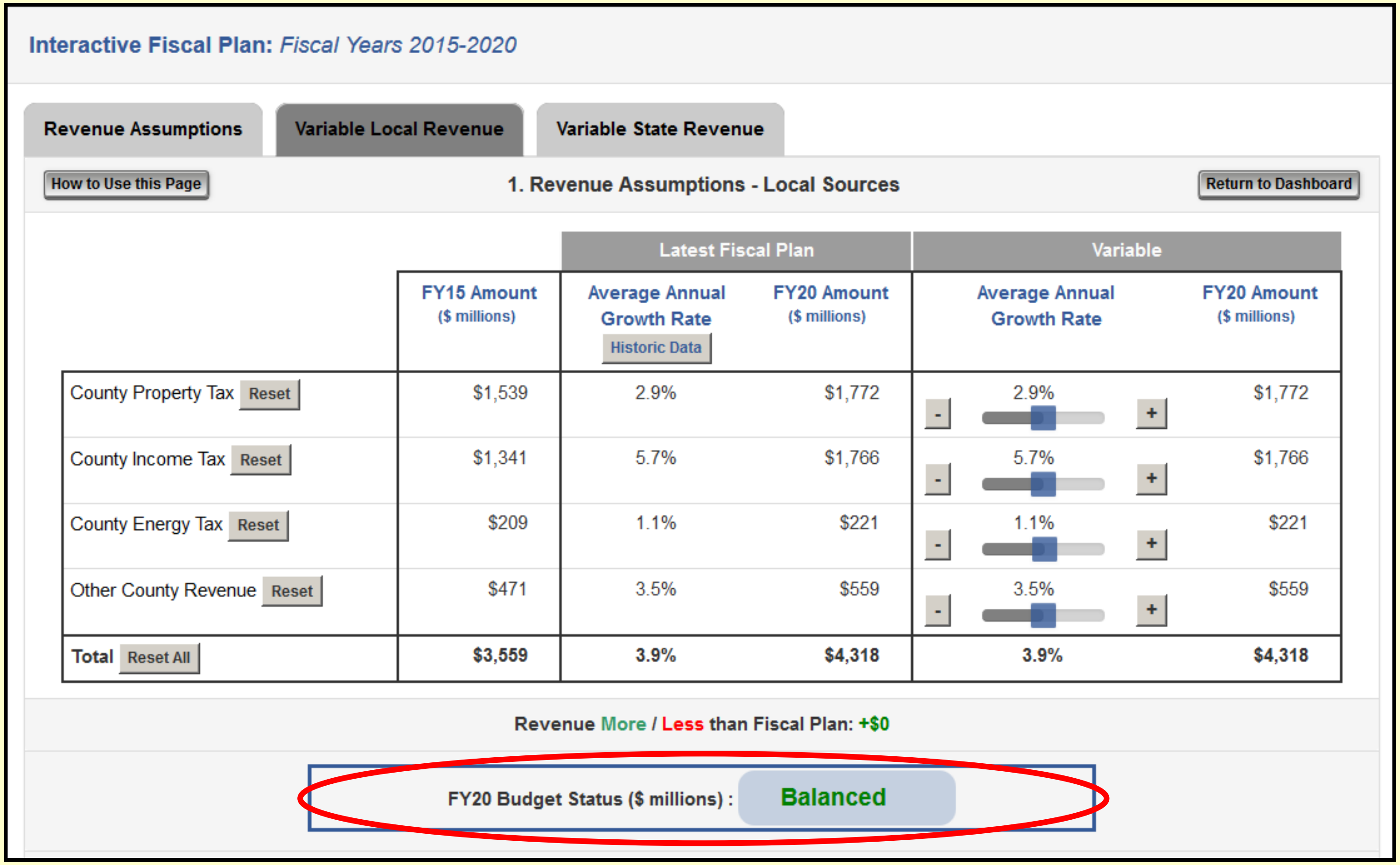
Total (Reset All)	**$3,559**	**3.9%**	**$4,318**	**3.9%**	**$4,318**

Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

Any difference between the Fiscal Plan revenue assumptions and the variable revenue assumptions is shown on the bottom of the page.

VARIABLE LOCAL REVENUE PAGE


Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page

1. Revenue Assumptions - Local Sources

Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate (Historic Data)	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
County Property Tax (Reset)	$1,539	2.9%	$1,772	- 2.9% +	$1,772
County Income Tax (Reset)	$1,341	5.7%	$1,766	- 5.7% +	$1,766
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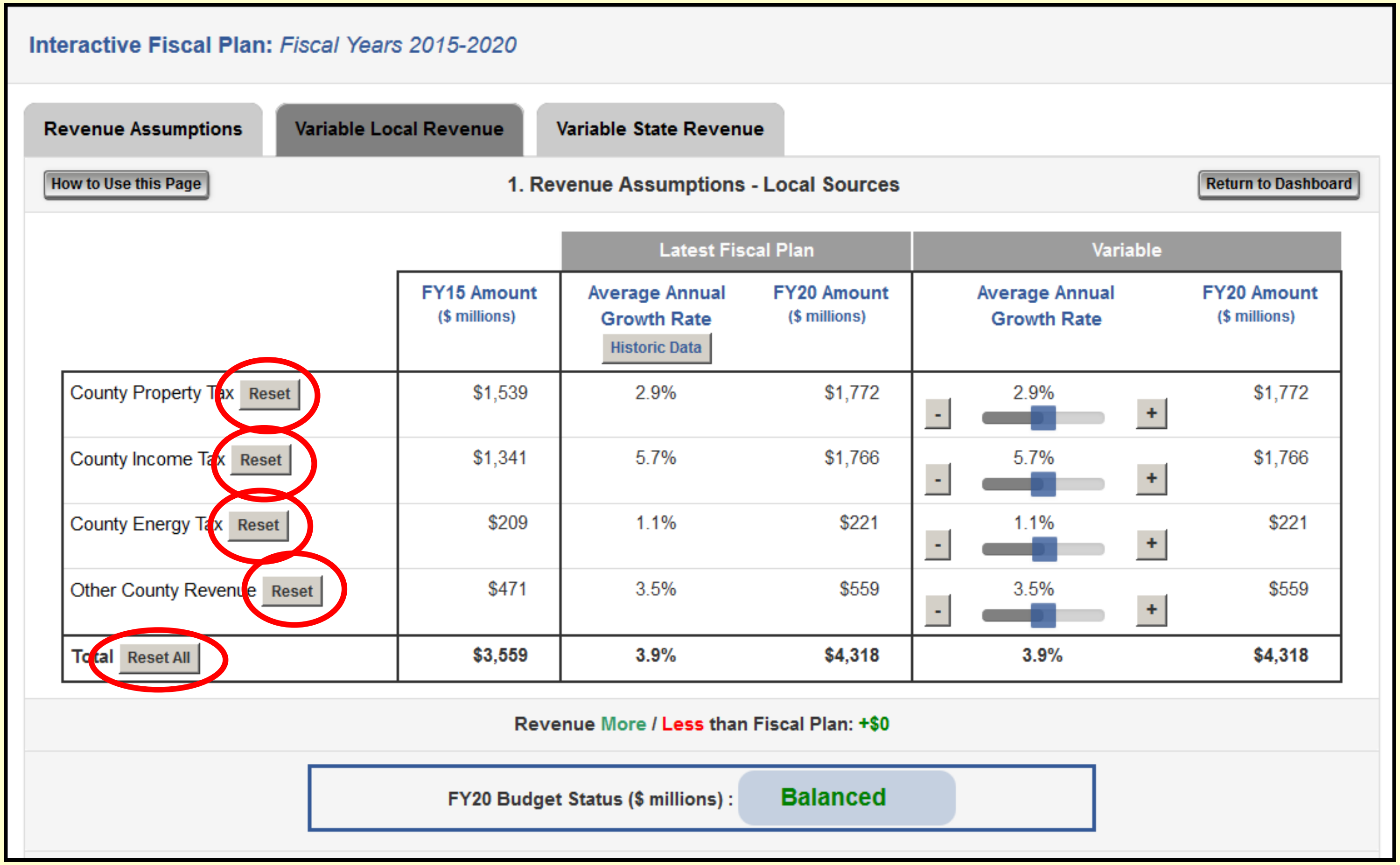
Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

The budget status indicator on the bottom indicates whether the sixth year budget is in balance, surplus, or deficit based on the assumptions inputted into the model from this page and other pages.

VARIABLE LOCAL REVENUE PAGE



The "Reset" button on each line resets the variable average annual growth rate to the default settings (the latest fiscal plan assumptions). The "Reset All" button resets the entire page to their default settings.

VARIABLE LOCAL REVENUE PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page

1. Revenue Assumptions - Local Sources

Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate (Historic Data)	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
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County Energy Tax (Reset)	$209	1.1%	$221	1.1%	$221
Other County Revenue (Reset)	$471	3.5%	$559	3.5%	$559
Total (Reset All)	**$3,559**	**3.9%**	**$4,318**	**3.9%**	**$4,318**

Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

To continue, click the "Variable State Revenue" button.

(or to return to the Dashboard, click the "Return to Dashboard" button).

VARIABLE STATE REVENUE PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page

1. Revenue Assumptions - State Aid

Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate (Historic Data)	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
State Aid to County Govt. and MNCPPC (Reset)	$105	-3.4%	$89	-3.4%	$89
*State Aid to MCPS (Reset)	$619	0.0%	$619	0.0%	$619
*State Aid to Montgomery College (Reset)	$34	0.0%	$34	0.0%	$34

Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

* State Maintenance of Effort laws do not allow the County to adjust local funding for MCPS and Montgomery College to account for changes in State Aid to these agencies. As such, changes in State Aid to MCPS and Montgomery College have no bearing on other County budget decisions. Adjusting the assumed amount of State Aid to these agencies has no effect on County revenue calculations. (Changes in assumptions entered here are reflected in the overall average annual rates of growth shown in the Local Agency Funding section of the model.)

The Variable State Revenue page allows you to change the Fiscal Plan State Aid assumptions.

VARIABLE STATE REVENUE PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page

1. Revenue Assumptions - State Aid

Return to Dashboard

	FY15 Amount ($ millions)	Latest Fiscal Plan: Average Annual Growth Rate (Historic Data)	Latest Fiscal Plan: FY20 Amount ($ millions)	Variable: Average Annual Growth Rate	Variable: FY20 Amount ($ millions)
State Aid to County Govt. and MNCPPC (Reset)	$105	-3.4%	$89	-3.4%	$89
*State Aid to MCPS (Reset)	$619	0.0%	$619	0.0%	$619
*State Aid to Montgomery College (Reset)	$34	0.0%	$34	0.0%	$34

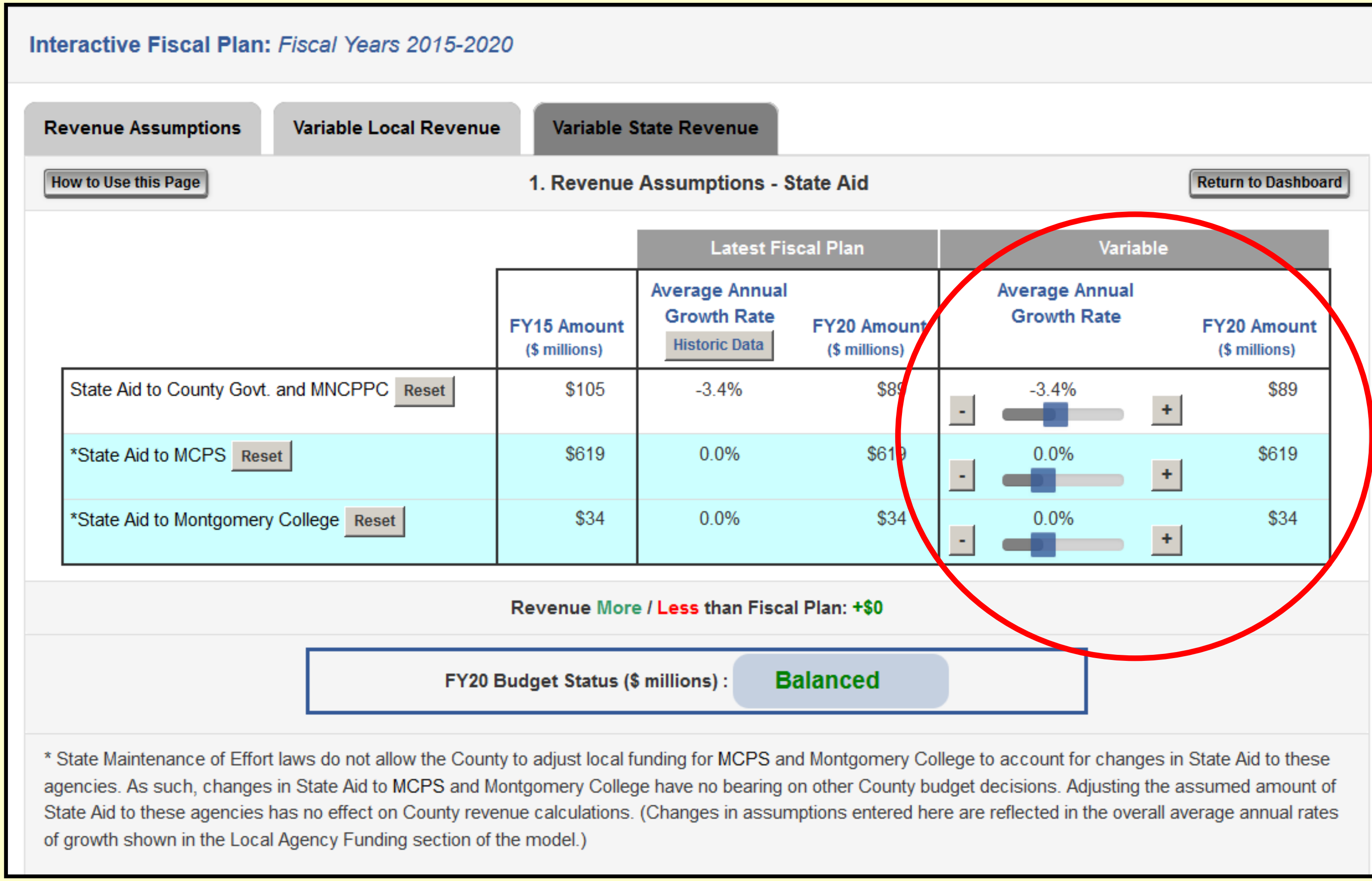
Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

* State Maintenance of Effort laws do not allow the County to adjust local funding for MCPS and Montgomery College to account for changes in State Aid to these agencies. As such, changes in State Aid to MCPS and Montgomery College have no bearing on other County budget decisions. Adjusting the assumed amount of State Aid to these agencies has no effect on County revenue calculations. (Changes in assumptions entered here are reflected in the overall average annual rates of growth shown in the Local Agency Funding section of the model.)

The left side of the page shows the current Fiscal Plan State Aid assumptions. These entries are fixed and cannot be adjusted.

VARIABLE STATE REVENUE PAGE



Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page | **1. Revenue Assumptions - State Aid** | Return to Dashboard

	FY15 Amount ($ millions)	Latest Fiscal Plan: Average Annual Growth Rate (Historic Data)	Latest Fiscal Plan: FY20 Amount ($ millions)	Variable: Average Annual Growth Rate	Variable: FY20 Amount ($ millions)
State Aid to County Govt. and MNCPPC (Reset)	$105	-3.4%	$89	-3.4%	$89
*State Aid to MCPS (Reset)	$619	0.0%	$619	0.0%	$619
*State Aid to Montgomery College (Reset)	$34	0.0%	$34	0.0%	$34

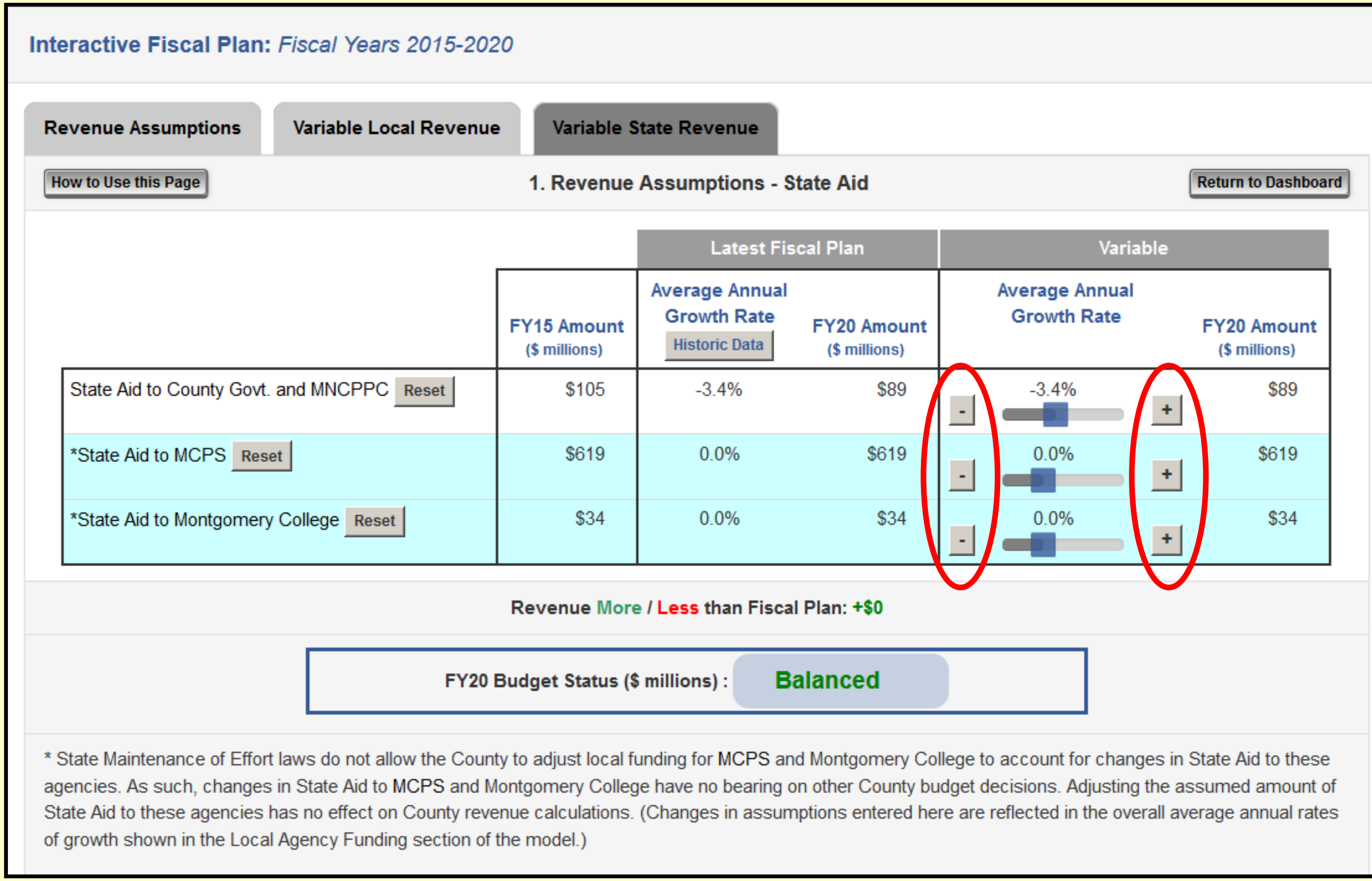
Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

* State Maintenance of Effort laws do not allow the County to adjust local funding for MCPS and Montgomery College to account for changes in State Aid to these agencies. As such, changes in State Aid to MCPS and Montgomery College have no bearing on other County budget decisions. Adjusting the assumed amount of State Aid to these agencies has no effect on County revenue calculations. (Changes in assumptions entered here are reflected in the overall average annual rates of growth shown in the Local Agency Funding section of the model.)

The sliders under the "variable" heading allows you to adjust the average annual growth rate for each State Aid category. The default setting for each line is the latest Fiscal Plan assumption.

VARIABLE STATE REVENUE PAGE



Click on the minus (-) or plus (+) buttons on either side of a slider to adjust the assumed average annual growth rate for each category of State Aid.

VARIABLE STATE REVENUE PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page

1. Revenue Assumptions - State Aid

Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate (Historic Data)	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
State Aid to County Govt. and MNCPPC (Reset)	$105	-3.4%	$89	- -3.4% +	$89
*State Aid to MCPS (Reset)	$619	0.0%	$619	- 0.0% +	$619
*State Aid to Montgomery College (Reset)	$34	0.0%	$34	- 0.0% +	$34

Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

* State Maintenance of Effort laws do not allow the County to adjust local funding for MCPS and Montgomery College to account for changes in State Aid to these agencies. As such, changes in State Aid to MCPS and Montgomery College have no bearing on other County budget decisions. Adjusting the assumed amount of State Aid to these agencies has no effect on County revenue calculations. (Changes in assumptions entered here are reflected in the overall average annual rates of growth shown in the Local Agency Funding section of the model.)

The model adjusts the sixth year dollar amount to reflect any changes made to the assumed average annual growth rates.

VARIABLE STATE REVENUE PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page

1. Revenue Assumptions - State Aid

Return to Dashboard

	FY15 Amount ($ millions)	Latest Fiscal Plan: Average Annual Growth Rate (Historic Data)	Latest Fiscal Plan: FY20 Amount ($ millions)	Variable: Average Annual Growth Rate	Variable: FY20 Amount ($ millions)
State Aid to County Govt. and MNCPPC (Reset)	$105	-3.4%	$89	-3.4%	$89
*State Aid to MCPS (Reset)	$619	0.0%	$619	0.0%	$619
*State Aid to Montgomery College (Reset)	$34	0.0%	$34	0.0%	$34

Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

* State Maintenance of Effort laws do not allow the County to adjust local funding for MCPS and Montgomery College to account for changes in State Aid to these agencies. As such, changes in State Aid to MCPS and Montgomery College have no bearing on other County budget decisions. Adjusting the assumed amount of State Aid to these agencies has no effect on County revenue calculations. (Changes in assumptions entered here are reflected in the overall average annual rates of growth shown in the Local Agency Funding section of the model.)

To provide context, the model includes information about the average annual rate of growth for State Aid in recent years. To see the average annual rate of growth in each State Aid for each category over the past five years, click the "Historic Data" button.

VARIABLE STATE REVENUE PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page

1. Revenue Assumptions - State Aid

Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate (Historic Data)	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
State Aid to County Govt. and MNCPPC (Reset)	$105	-3.4%	$89	-3.4%	$89
*State Aid to MCPS (Reset)	$619	0.0%	$619	0.0%	$619
*State Aid to Montgomery College (Reset)	$34	0.0%	$34	0.0%	$34

Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

* State Maintenance of Effort laws do not allow the County to adjust local funding for MCPS and Montgomery College to account for changes in State Aid to these agencies. As such, changes in State Aid to MCPS and Montgomery College have no bearing on other County budget decisions. Adjusting the assumed amount of State Aid to these agencies has no effect on County revenue calculations. (Changes in assumptions entered here are reflected in the overall average annual rates of growth shown in the Local Agency Funding section of the model.)

The lines for State Aid to MCPS and Montgomery College are shaded in blue. The shading indicates that changes in State Aid to these two agencies have a different effect on County budgeting than changes to any other type of revenue.

VARIABLE STATE REVENUE PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page

1. Revenue Assumptions - State Aid

Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate (Historic Data)	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
State Aid to County Govt. and MNCPPC (Reset)	$105	-3.4%	$89	-3.4%	$89
*State Aid to MCPS (Reset)	$619	0.0%	$619	0.0%	$619
*State Aid to Montgomery College (Reset)	$34	0.0%	$34	0.0%	$34

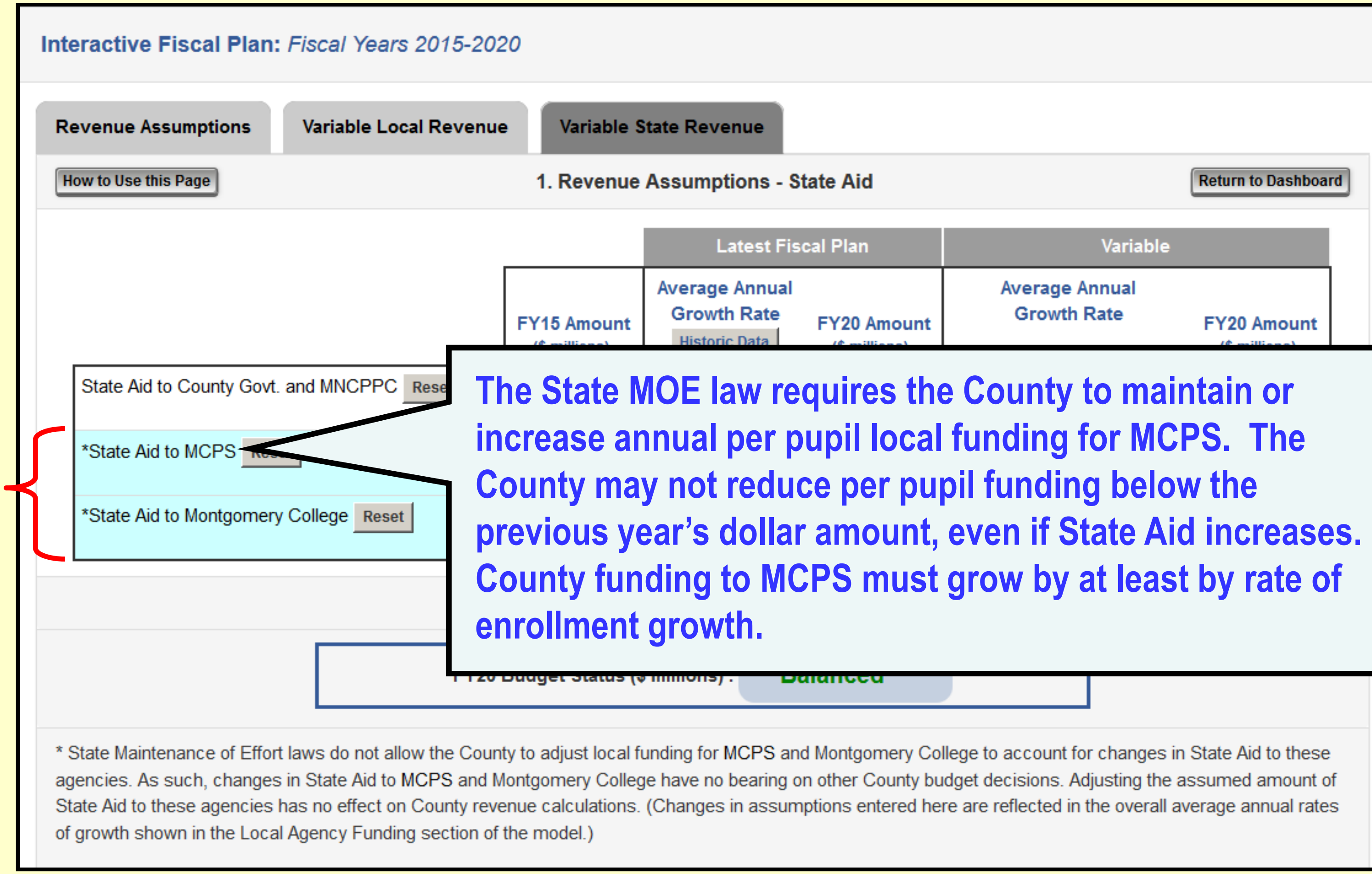
Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

* State Maintenance of Effort laws do not allow the County to adjust local funding for MCPS and Montgomery College to account for changes in State Aid to these agencies. As such, changes in State Aid to MCPS and Montgomery College have no bearing on other County budget decisions. Adjusting the assumed amount of State Aid to these agencies has no effect on County revenue calculations. (Changes in assumptions entered here are reflected in the overall average annual rates of growth shown in the Local Agency Funding section of the model.)

Local funding for MCPS and Montgomery College is governed by State "maintenance of effort" (MOE) laws.

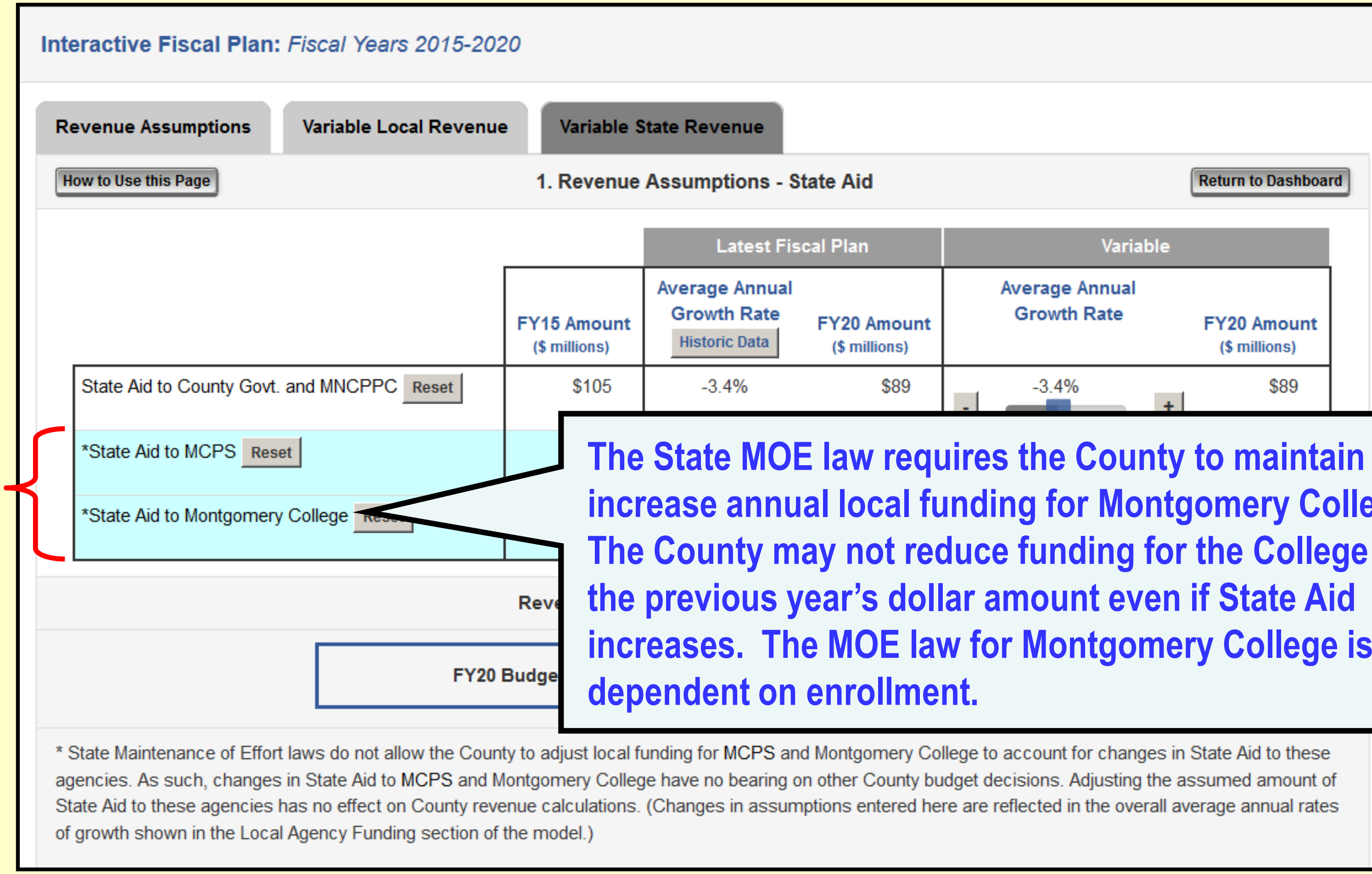
VARIABLE STATE REVENUE PAGE



The State MOE law requires the County to maintain or increase annual per pupil local funding for MCPS. The County may not reduce per pupil funding below the previous year's dollar amount, even if State Aid increases. County funding to MCPS must grow by at least by rate of enrollment growth.

Local funding for MCPS and Montgomery College is governed by State "maintenance of effort" (MOE) laws.

VARIABLE STATE REVENUE PAGE



The State MOE law requires the County to maintain or increase annual local funding for Montgomery College. The County may not reduce funding for the College below the previous year's dollar amount even if State Aid increases. The MOE law for Montgomery College is not dependent on enrollment.

Local funding for MCPS and Montgomery College is governed by State "maintenance of effort" (MOE) laws.

VARIABLE STATE REVENUE PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page

1. Revenue Assumptions - State Aid

Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate (Historic Data)	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
State Aid to County Govt. and MNCPPC (Reset)	$105	-3.4%	$89	-3.4%	$89
*State Aid to MCPS (Reset)	$619	0.0%	$619	0.0%	$619
*State Aid to Montgomery College (Reset)	$34	0.0%	$34	0.0%	$34

Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

* State Maintenance of Effort laws do not allow the County to adjust local funding for MCPS and Montgomery College to account for changes in State Aid to these agencies. As such, changes in State Aid to MCPS and Montgomery College have no bearing on other County budget decisions. Adjusting the assumed amount of State Aid to these agencies has no effect on County revenue calculations. (Changes in assumptions entered here are reflected in the overall average annual rates of growth shown in the Local Agency Funding section of the model.)

Any difference between the Fiscal Plan assumption for State Aid to the County Government and MNCPPC and the variable assumptions entered into the model is shown on the bottom of the page.

VARIABLE STATE REVENUE PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page

1. Revenue Assumptions - State Aid

Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate (Historic Data)	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
State Aid to County Govt. and MNCPPC (Reset)	$105	-3.4%	$89	-3.4%	$89
*State Aid to MCPS (Reset)	$619	0.0%	$619	0.0%	$619
*State Aid to Montgomery College (Reset)	$34	0.0%	$34	0.0%	$34

Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : **Balanced**

* State Maintenance of Effort laws do not allow the County to adjust local funding for MCPS and Montgomery College to account for changes in State Aid to these agencies. As such, changes in State Aid to MCPS and Montgomery College have no bearing on other County budget decisions. Adjusting the assumed amount of State Aid to these agencies has no effect on County revenue calculations. (Changes in assumptions entered here are reflected in the overall average annual rates of growth shown in the Local Agency Funding section of the model.)

However, as the State MOE law prohibits the County from considering changes in State Aid to MCPS and Montgomery College when making decisions on the allocation of County revenues, the model does not factor changes in assumed State Aid for MCPS or the College into the calculation resources available for the County to allocate to agencies.

VARIABLE STATE REVENUE PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page

1. Revenue Assumptions - State Aid

Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate (Historic Data)	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
State Aid to County Govt. and MNCPPC (Reset)	$105	-3.4%	$89	-3.4%	$89
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*State Aid to Montgomery College (Reset)	$34	0.0%	$34	0.0%	$34

Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

* State Maintenance of Effort laws do not allow the County to adjust local funding for MCPS and Montgomery College to account for changes in State Aid to these agencies. As such, changes in State Aid to MCPS and Montgomery College have no bearing on other County budget decisions. Adjusting the assumed amount of State Aid to these agencies has no effect on County revenue calculations. (Changes in assumptions entered here are reflected in the overall average annual rates of growth shown in the Local Agency Funding section of the model.)

The budget status indicator on the bottom indicates whether the sixth year budget is in balance, surplus, or deficit based on the assumptions inputted into the model from this page and other pages.

VARIABLE STATE REVENUE PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page

1. Revenue Assumptions - State Aid

Return to Dashboard

	FY15 Amount ($ millions)	Latest Fiscal Plan: Average Annual Growth Rate (Historic Data)	Latest Fiscal Plan: FY20 Amount ($ millions)	Variable: Average Annual Growth Rate	Variable: FY20 Amount ($ millions)
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*State Aid to MCPS (Reset)	$619	0.0%	$619	0.0%	$619
*State Aid to Montgomery College (Reset)	$34	0.0%	$34	0.0%	$34

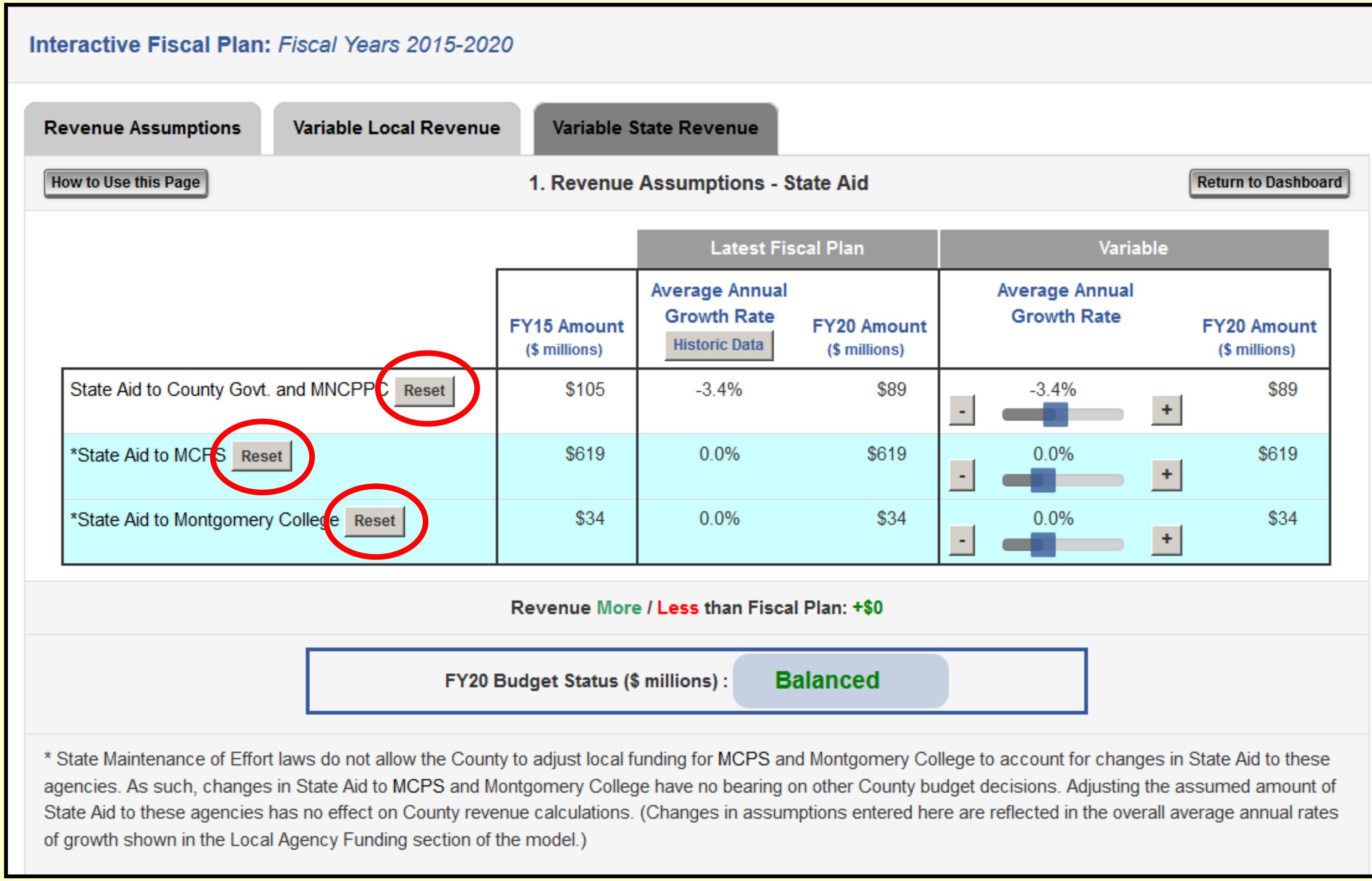
Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

* State Maintenance of Effort laws do not allow the County to adjust local funding for MCPS and Montgomery College to account for changes in State Aid to these agencies. As such, changes in State Aid to MCPS and Montgomery College have no bearing on other County budget decisions. Adjusting the assumed amount of State Aid to these agencies has no effect on County revenue calculations. (Changes in assumptions entered here are reflected in the overall average annual rates of growth shown in the Local Agency Funding section of the model.)

However, as the State MOE law prohibits the County from considering changes in State Aid to MCPS and Montgomery College when making decisions on the allocation of County revenues, the model does not factor changes in assumed State Aid for MCPS or the College into the calculation of the sixth year budget status.

VARIABLE STATE REVENUE PAGE



Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page

1. Revenue Assumptions - State Aid

Return to Dashboard

	FY15 Amount ($ millions)	Latest Fiscal Plan: Average Annual Growth Rate (Historic Data)	Latest Fiscal Plan: FY20 Amount ($ millions)	Variable: Average Annual Growth Rate	Variable: FY20 Amount ($ millions)
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*State Aid to Montgomery College (Reset)	$34	0.0%	$34	0.0%	$34

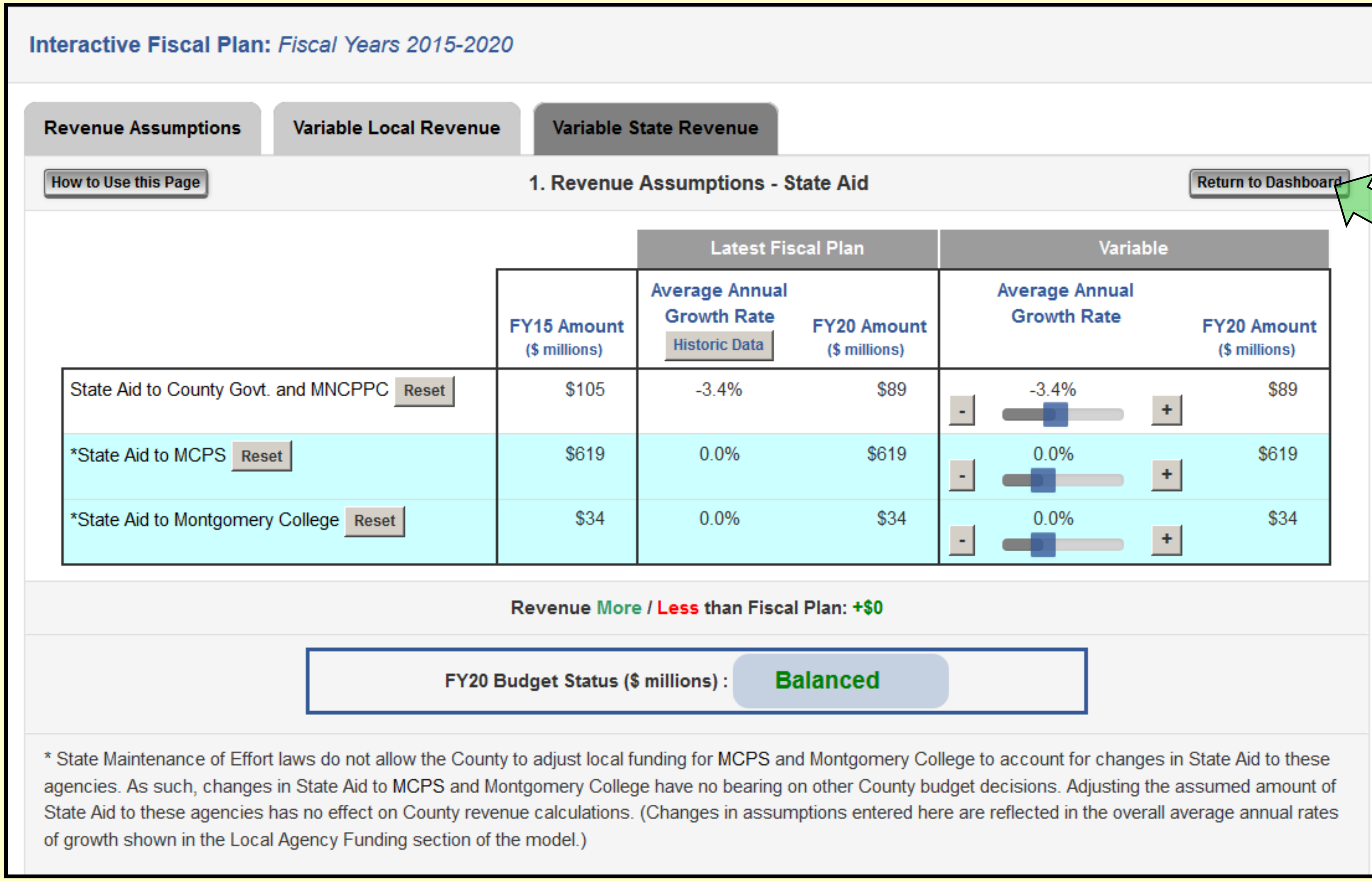
Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

* State Maintenance of Effort laws do not allow the County to adjust local funding for MCPS and Montgomery College to account for changes in State Aid to these agencies. As such, changes in State Aid to MCPS and Montgomery College have no bearing on other County budget decisions. Adjusting the assumed amount of State Aid to these agencies has no effect on County revenue calculations. (Changes in assumptions entered here are reflected in the overall average annual rates of growth shown in the Local Agency Funding section of the model.)

The "Reset" button on each line resets the variable average annual growth rate to the default settings (the latest fiscal plan assumptions).

VARIABLE STATE REVENUE PAGE



Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Revenue Assumptions | Variable Local Revenue | Variable State Revenue

How to Use this Page

1. Revenue Assumptions - State Aid

Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate (Historic Data)	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
State Aid to County Govt. and MNCPPC (Reset)	$105	-3.4%	$89	-3.4%	$89
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*State Aid to Montgomery College (Reset)	$34	0.0%	$34	0.0%	$34

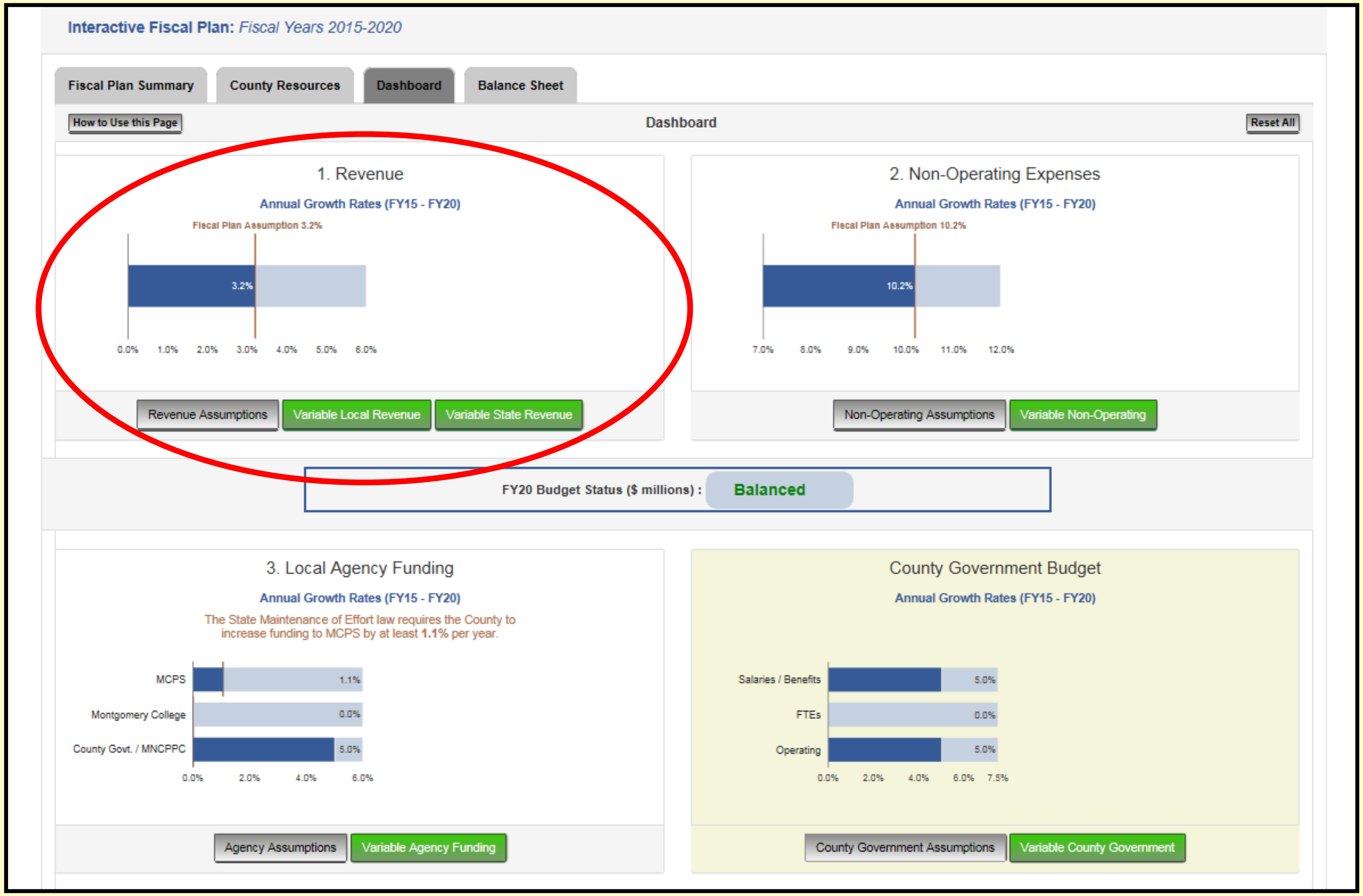
Revenue More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

* State Maintenance of Effort laws do not allow the County to adjust local funding for MCPS and Montgomery College to account for changes in State Aid to these agencies. As such, changes in State Aid to MCPS and Montgomery College have no bearing on other County budget decisions. Adjusting the assumed amount of State Aid to these agencies has no effect on County revenue calculations. (Changes in assumptions entered here are reflected in the overall average annual rates of growth shown in the Local Agency Funding section of the model.)

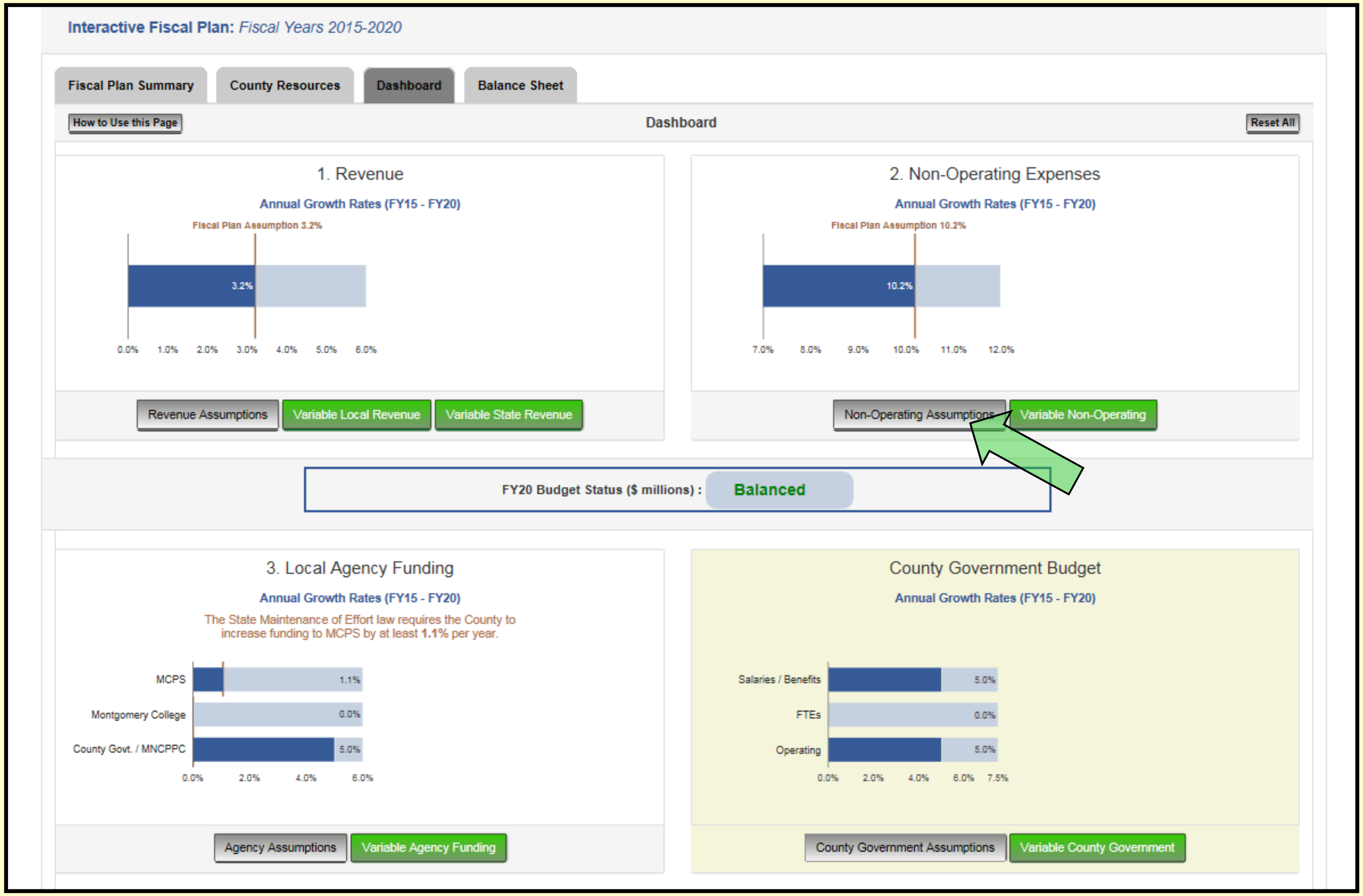
To continue, click the " Return to Dashboard" button.

DASHBOARD



The Dashboard will show any variation between revenues (excluding State Aid to MCPS and Montgomery College) assumed in the latest fiscal plan and revenue assumptions inputted into the model. (The image above shows no change from the approved fiscal plan assumptions.)

DASHBOARD



To continue, click the "Non-Operating Assumptions" button.

NON-OPERATING ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Non-Operating Assumptions | Variable Non-Operating

Source: Office of Management & Budget

How to Use this Page

2. Non-Operating Expenses Assumptions

Return to Dashboard

	FY15 Amount ($ millions)	Latest Fiscal Plan: Average Annual Growth Rate	Latest Fiscal Plan: FY20 Amount ($ millions)
Debt Sevice	$344	4.4%	$426
OPEB Pre-Funding	$128	-2.5%	$113
PAYGO / CIP Current Revenue	$79	7.0%	$111
Stabilization Fund / Set Aside	$23	15.1%	$46
Change in Reserves	$-141	-	$7
Total	**$433**	**10.2%**	**$703**

Major Fiscal Plan Assumptions

- Debt service consistent with current borrowing policy
- Full funding of OPEB requirement beginning in FY15
- PAYGO at 10% of borrowing costs

This page shows the projected average annual rate of growth for non-operating expenses as included in the latest version of the Fiscal Plan.

No changes may be made to the data shown on this page.

This page shows the projected average annual rate of growth for non-operating expenses as included in the latest version of the Fiscal Plan.

NON-OPERATING ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Non-Operating Assumptions | Variable Non-Operating

Source: Office of Management & Budget

How to Use this Page

2. Non-Operating Expenses Assumptions

Return to Dashboard

		Latest Fiscal Plan	
	FY15 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
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Major Fiscal Plan Assumptions

- Debt service consistent with current borrowing policy
- Full funding of OPEB requirement beginning in FY15
- PAYGO at 10% of borrowing costs

This page shows the projected average annual rate of growth for non-operating expenses as included in the latest version of the Fiscal Plan.

Debt service is the amount set aside annually in the operating budget to repay debt. The County incurs debt primary in the form of bond issuances to finance the construction of capital projects for the County Government, MCPS, Montgomery College, and MNCPPC.

NON-OPERATING ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Non-Operating Assumptions | Variable Non-Operating

Source: Office of Management & Budget

How to Use this Page

2. Non-Operating Expenses Assumptions

Return to Dashboard

		Latest Fiscal Plan	
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Major Fiscal Plan Assumptions

- Debt service consistent with current borrowing policy
- Full funding of OPEB requirement beginning in FY15
- PAYGO at 10% of borrowing costs

This page shows the projected average annual rate of growth for non-operating expenses as included in the latest version of the Fiscal Plan.

Other Post-Employment Benefits (OPEB) refers to the cost of retiree health insurance benefits. Standards established by the Governmental Accounting Standards Board (GASB) call on public sector employers to set aside OPEB funds when employees earn the benefit (known as "pre-funding").

NON-OPERATING ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Non-Operating Assumptions | Variable Non-Operating

Source: Office of Management & Budget

How to Use this Page

2. Non-Operating Expenses Assumptions

Return to Dashboard

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Major Fiscal Plan Assumptions

- Debt service consistent with current borrowing policy
- Full funding of OPEB requirement beginning in FY15
- PAYGO at 10% of borrowing costs

This page shows the projected average annual rate of growth for non-operating expenses as included in the latest version of the Fiscal Plan.

Pay-as-you-go (or "PAYGO") refers to current revenue used to pay for projects in the Capital Improvements Program (CIP). The County uses current revenue to fund capital projects in order to reduce its debt obligation.

NON-OPERATING ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Non-Operating Assumptions | Variable Non-Operating

Source: Office of Management & Budget

How to Use this Page

2. Non-Operating Expenses Assumptions

Return to Dashboard

	FY15 Amount ($ millions)	Latest Fiscal Plan: Average Annual Growth Rate	Latest Fiscal Plan: FY20 Amount ($ millions)
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Major Fiscal Plan Assumptions

- Debt service consistent with current borrowing policy
- Full funding of OPEB requirement beginning in FY15
- PAYGO at 10% of borrowing costs

This page shows the projected average annual rate of growth for non-operating expenses as included in the latest version of the Fiscal Plan.

County law mandates the creation of a "Revenue Stabilization Fund." This fund is designed to accrue a balance during periods of economic growth when revenue collections exceed estimates. The Fund may be drawn upon during periods of economic slowdown, when collections fall short of revenue estimates.

NON-OPERATING ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Non-Operating Assumptions | **Variable Non-Operating**

Source: Office of Management & Budget

How to Use this Page

2. Non-Operating Expenses Assumptions

Return to Dashboard

		Latest Fiscal Plan	
	FY15 Amount ($ millions)	**Average Annual Growth Rate**	**FY20 Amount** ($ millions)
Debt Sevice	$344	4.4%	$426
OPEB Pre-Funding	$128	-2.5%	$113
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Major Fiscal Plan Assumptions

- Debt service consistent with current borrowing policy
- Full funding of OPEB requirement beginning in FY15
- PAYGO at 10% of borrowing costs

This page shows the projected average annual rate of growth for non-operating expenses as included in the latest version of the Fiscal Plan.

The County budget also include resources (called "unappropriated reserves") that are set aside for unexpected expenditures that may be required during a fiscal year.

NON-OPERATING ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Non-Operating Assumptions | Variable Non-Operating

Source: Office of Management & Budget

How to Use this Page

2. Non-Operating Expenses Assumptions

Return to Dashboard

	FY15 Amount ($ millions)	Latest Fiscal Plan: Average Annual Growth Rate	Latest Fiscal Plan: FY20 Amount ($ millions)
Debt Sevice	$344	4.4%	$426
OPEB Pre-Funding	$128	-2.5%	$113
PAYGO / CIP Current Revenue	$79	7.0%	$111
Stabilization Fund / Set Aside	$23	15.1%	$46
Change in Reserves	$-141	-	$7
Total	**$433**	**10.2%**	**$703**

Major Fiscal Plan Assumptions

- Debt service consistent with current borrowing policy
- Full funding of OPEB requirement beginning in FY15
- PAYGO at 10% of borrowing costs

This page shows the projected average annual rate of growth for non-operating expenses as included in the latest version of the Fiscal Plan.

The County annually adjust it reserve levels to meet fund balance requirements.

NON-OPERATING ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Non-Operating Assumptions | Variable Non-Operating

Source: Office of Management & Budget

How to Use this Page

2. Non-Operating Expenses Assumptions

Return to Dashboard

	FY15 Amount ($ millions)	Latest Fiscal Plan: Average Annual Growth Rate	Latest Fiscal Plan: FY20 Amount ($ millions)
Debt Sevice	$344	4.4%	$426
OPEB Pre-Funding	$128	-2.5%	$113
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Total	**$433**	**10.2%**	**$703**

Major Fiscal Plan Assumptions

- Debt service consistent with current borrowing policy
- Full funding of OPEB requirement beginning in FY15
- PAYGO at 10% of borrowing costs

This page shows the projected average annual rate of growth for non-operating expenses as included in the latest version of the Fiscal Plan.

This page shows the major assumptions used by the County Department of Finance to develop the non-operating expense estimates included in the latest Fiscal Plan.

NON-OPERATING ASSUMPTIONS PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Non-Operating Assumptions | Variable Non-Operating

Source: Office of Management & Budget

How to Use this Page

2. Non-Operating Expenses Assumptions

Return to Dashboard

		Latest Fiscal Plan	
	FY15 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
Debt Sevice	$344	4.4%	$426
OPEB Pre-Funding	$128	-2.5%	$113
PAYGO / CIP Current Revenue	$79	7.0%	$111
Stabilization Fund / Set Aside	$23	15.1%	$46
Change in Reserves	$-141	-	$7
Total	**$433**	**10.2%**	**$703**

Major Fiscal Plan Assumptions

- Debt service consistent with current borrowing policy
- Full funding of OPEB requirement beginning in FY15
- PAYGO at 10% of borrowing costs

This page shows the projected average annual rate of growth for non-operating expenses as included in the latest version of the Fiscal Plan.

To continue, click the "Variable Non-Operating" button.

(or to return to the Dashboard, click the "Return to Dashboard" button).

VARIABLE NON-OPERATING PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Non-Operating Assumptions | Variable Non-Operating

How to Use this Page

2. Non-Operating Expenses Assumptions

Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
Debt Sevice Reset	$344	4.4%	$426	- 4.4% +	$426
OPEB Pre-Funding Reset	$128	-2.5%	$113	- -2.5% +	$113
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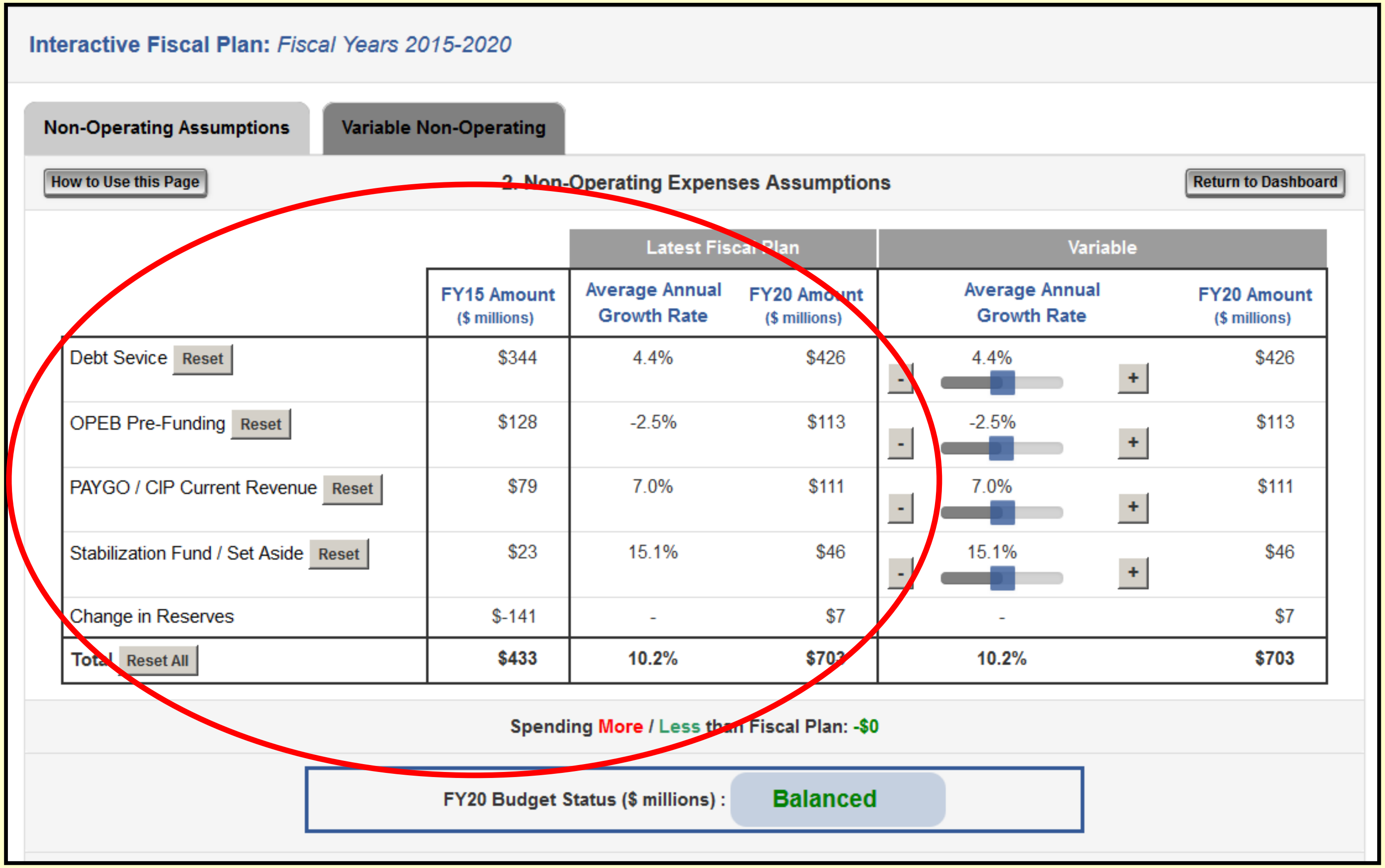
Stabilization Fund / Set Aside Reset	$23	15.1%	$46	- 15.1% +	$46
Change in Reserves	$-141	-	$7	-	$7
Total Reset All	**$433**	**10.2%**	**$703**	**10.2%**	**$703**

Spending More / Less than Fiscal Plan: -$0

FY20 Budget Status ($ millions) : Balanced

The Variable Non-Operating page allows you to change Non-Operating Expenses assumptions.

VARIABLE NON-OPERATING PAGE



Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Non-Operating Assumptions | Variable Non-Operating

How to Use this Page | 2. Non-Operating Expenses Assumptions | Return to Dashboard

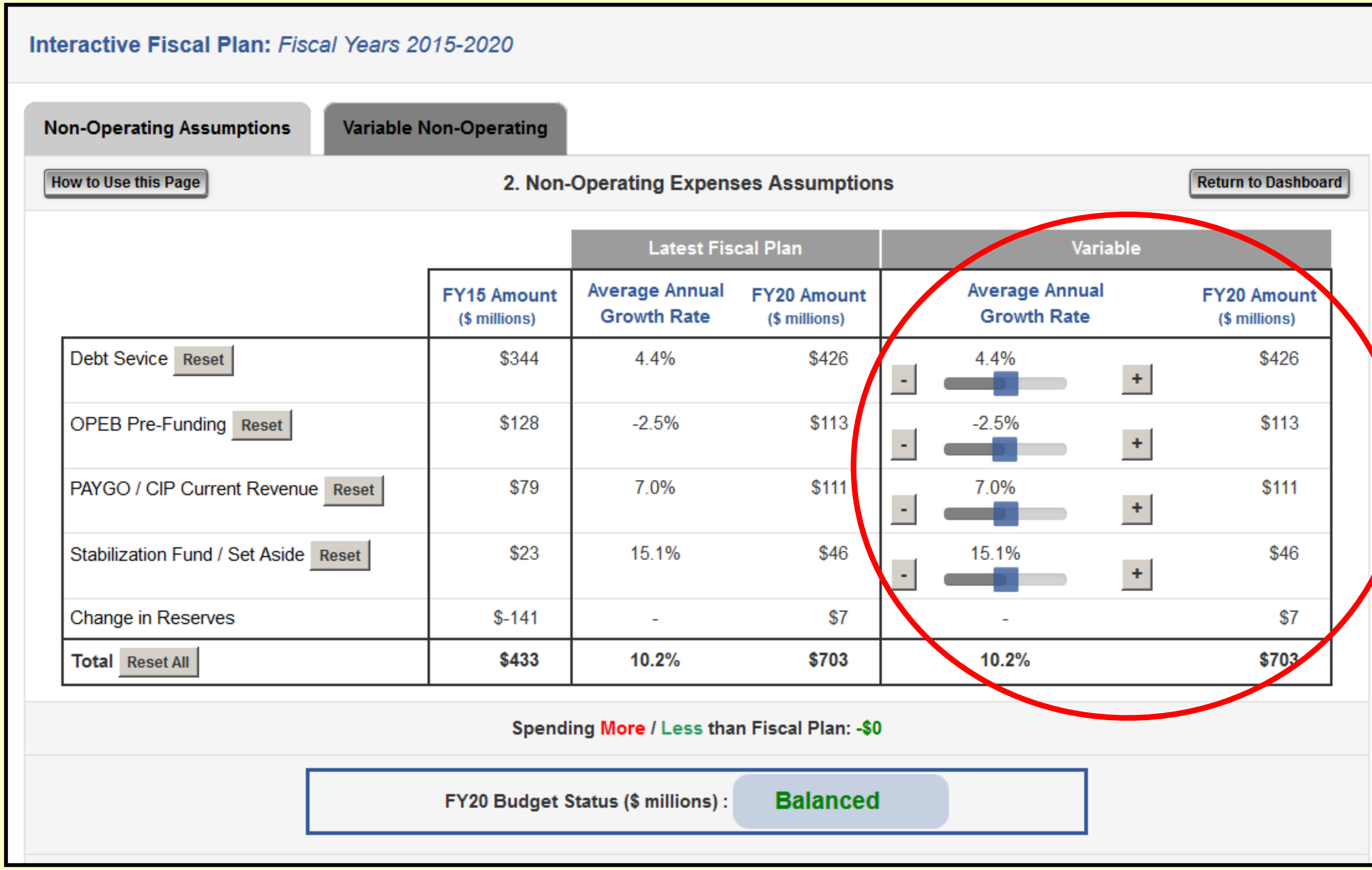
		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
Debt Sevice Reset	$344	4.4%	$426	4.4%	$426
OPEB Pre-Funding Reset	$128	-2.5%	$113	-2.5%	$113
PAYGO / CIP Current Revenue Reset	$79	7.0%	$111	7.0%	$111
Stabilization Fund / Set Aside Reset	$23	15.1%	$46	15.1%	$46
Change in Reserves	$-141	-	$7	-	$7
Total Reset All	**$433**	**10.2%**	**$703**	**10.2%**	**$703**

Spending More / Less than Fiscal Plan: -$0

FY20 Budget Status ($ millions) : Balanced

The left side of the page shows the current Fiscal Plan non-operating expenses assumptions. These entries are fixed and cannot be adjusted.

VARIABLE NON-OPERATING PAGE



Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Non-Operating Assumptions | Variable Non-Operating

How to Use this Page

2. Non-Operating Expenses Assumptions

Return to Dashboard

	FY15 Amount ($ millions)	Latest Fiscal Plan: Average Annual Growth Rate	Latest Fiscal Plan: FY20 Amount ($ millions)	Variable: Average Annual Growth Rate	Variable: FY20 Amount ($ millions)
Debt Sevice Reset	$344	4.4%	$426	- 4.4% +	$426
OPEB Pre-Funding Reset	$128	-2.5%	$113	- -2.5% +	$113
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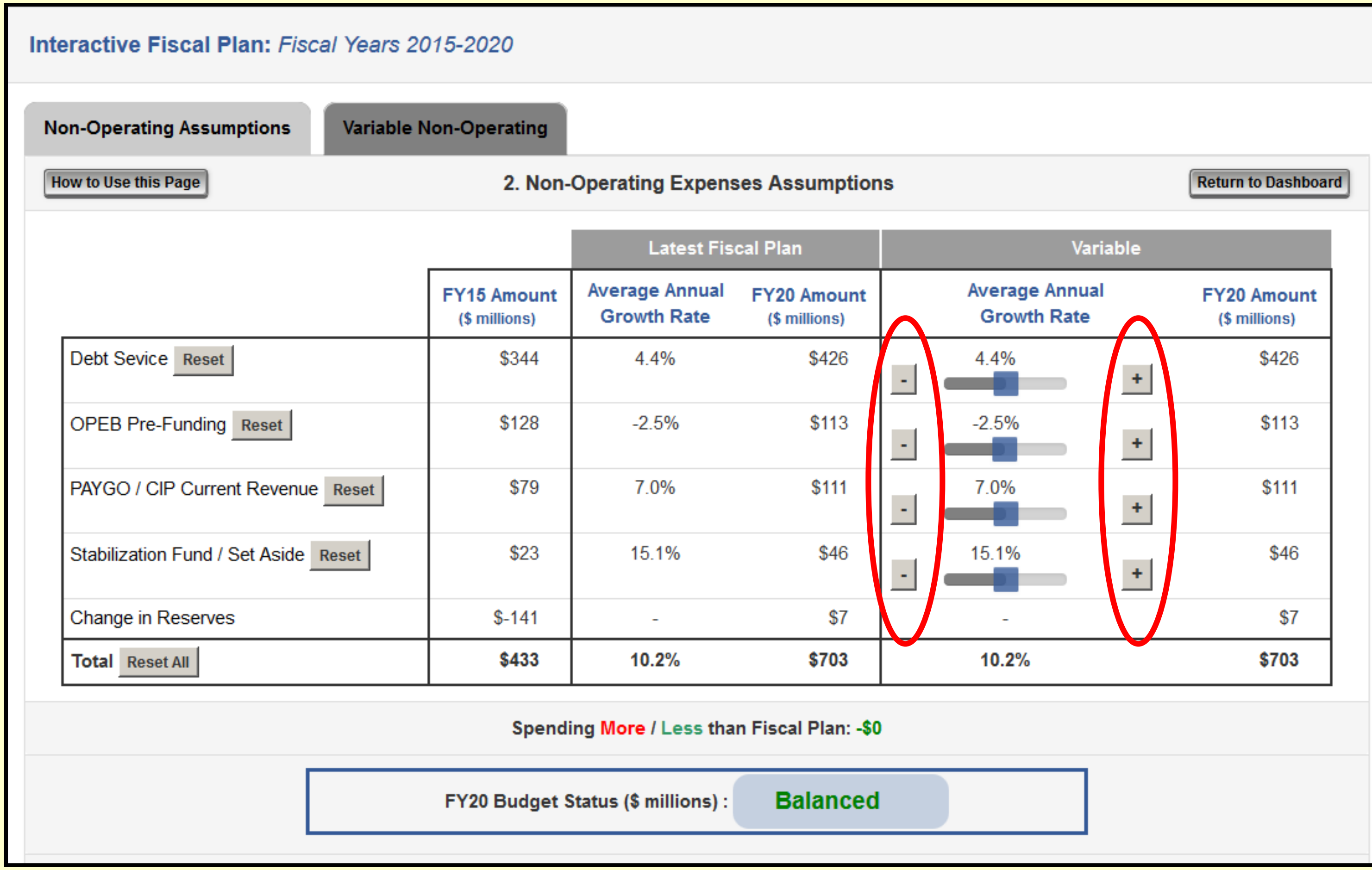
Stabilization Fund / Set Aside Reset	$23	15.1%	$46	- 15.1% +	$46
Change in Reserves	$-141	-	$7	-	$7
Total Reset All	**$433**	**10.2%**	**$703**	**10.2%**	**$703**

Spending More / Less than Fiscal Plan: -$0

FY20 Budget Status ($ millions) : Balanced

The sliders under the "variable" heading allows you to adjust the average annual growth rate for each non-operating expense category. The default setting for each line is the Fiscal Plan assumption.

VARIABLE NON-OPERATING PAGE



Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Non-Operating Assumptions | Variable Non-Operating

How to Use this Page | 2. Non-Operating Expenses Assumptions | Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
Debt Sevice Reset	$344	4.4%	$426	- 4.4% +	$426
OPEB Pre-Funding Reset	$128	-2.5%	$113	- -2.5% +	$113
PAYGO / CIP Current Revenue Reset	$79	7.0%	$111	- 7.0% +	$111
Stabilization Fund / Set Aside Reset	$23	15.1%	$46	- 15.1% +	$46
Change in Reserves	$-141	-	$7	-	$7
Total Reset All	**$433**	**10.2%**	**$703**	**10.2%**	**$703**

Spending More / Less than Fiscal Plan: -$0

FY20 Budget Status ($ millions) : Balanced

Click on the minus (-) or plus (+) buttons on either side of a slider to adjust the assumed average annual growth rate for each non-operating expense category.

VARIABLE NON-OPERATING PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Non-Operating Assumptions | Variable Non-Operating

How to Use this Page | **2. Non-Operating Expenses Assumptions** | Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
Debt Sevice Reset	$344	4.4%	$426	- 4.4% +	$426
OPEB Pre-Funding Reset	$128	-2.5%	$113	- -2.5% +	$113
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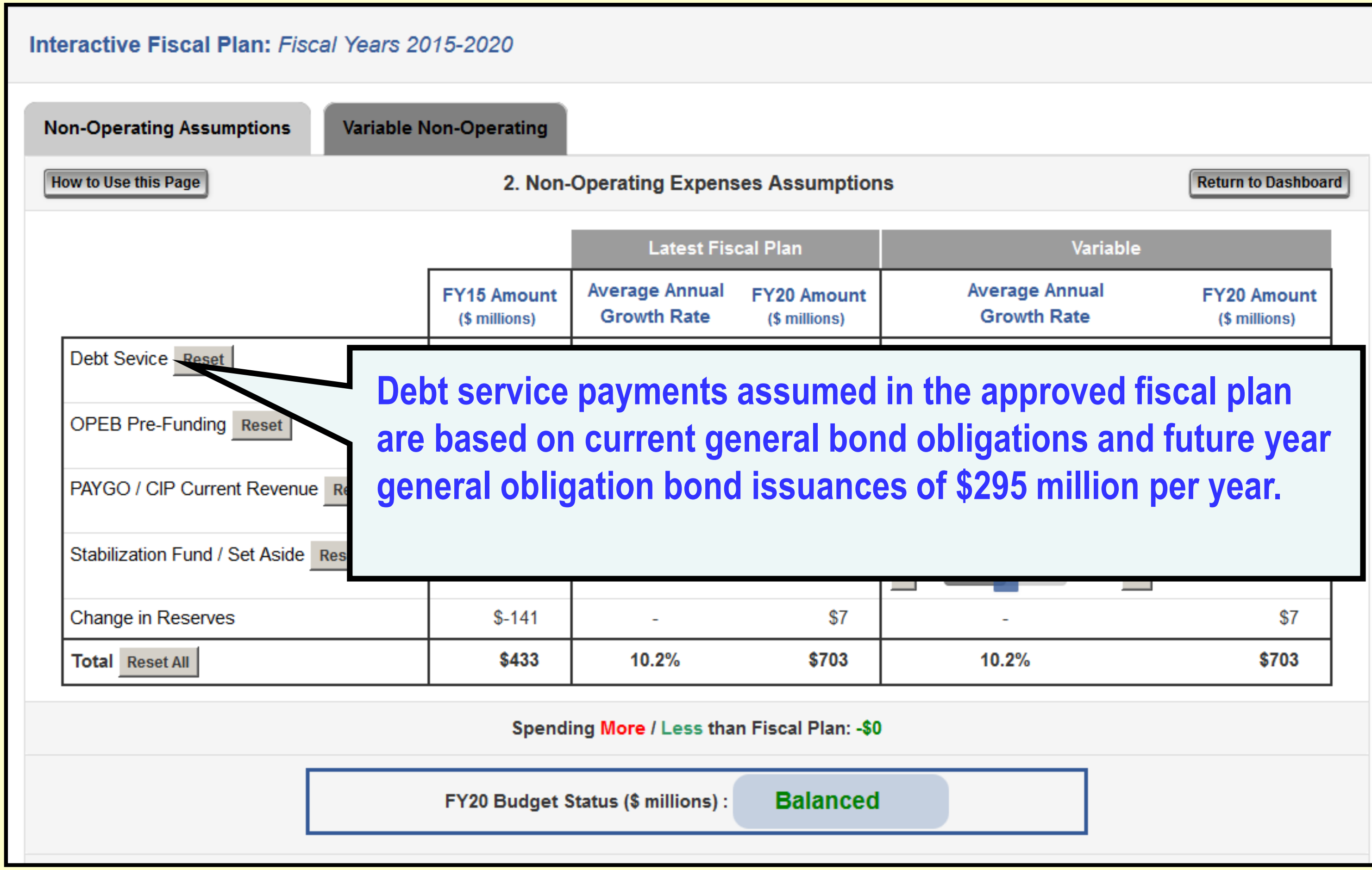
Stabilization Fund / Set Aside Reset	$23	15.1%	$46	- 15.1% +	$46
Change in Reserves	$-141	-	$7	-	$7
Total Reset All	**$433**	**10.2%**	**$703**	**10.2%**	**$703**

Spending More / Less than Fiscal Plan: -$0

FY20 Budget Status ($ millions) : Balanced

The model adjusts the sixth year dollar amount to reflect any changes made to the assumed average annual growth rates.

VARIABLE NON-OPERATING PAGE



Note the factors that affect spending for non-operating expenses.

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Non-Operating Assumptions | Variable Non-Operating

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2. Non-Operating Expenses Assumptions

Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
Debt Sevice Reset					
OPEB Pre-Funding Reset					
PAYGO / CIP Current Revenue Reset					
Stabilization Fund / Set Aside Reset					
Change in Reserves	$-141	-	$7	-	$7
Total Reset All	**$433**	**10.2%**	**$703**	**10.2%**	**$703**

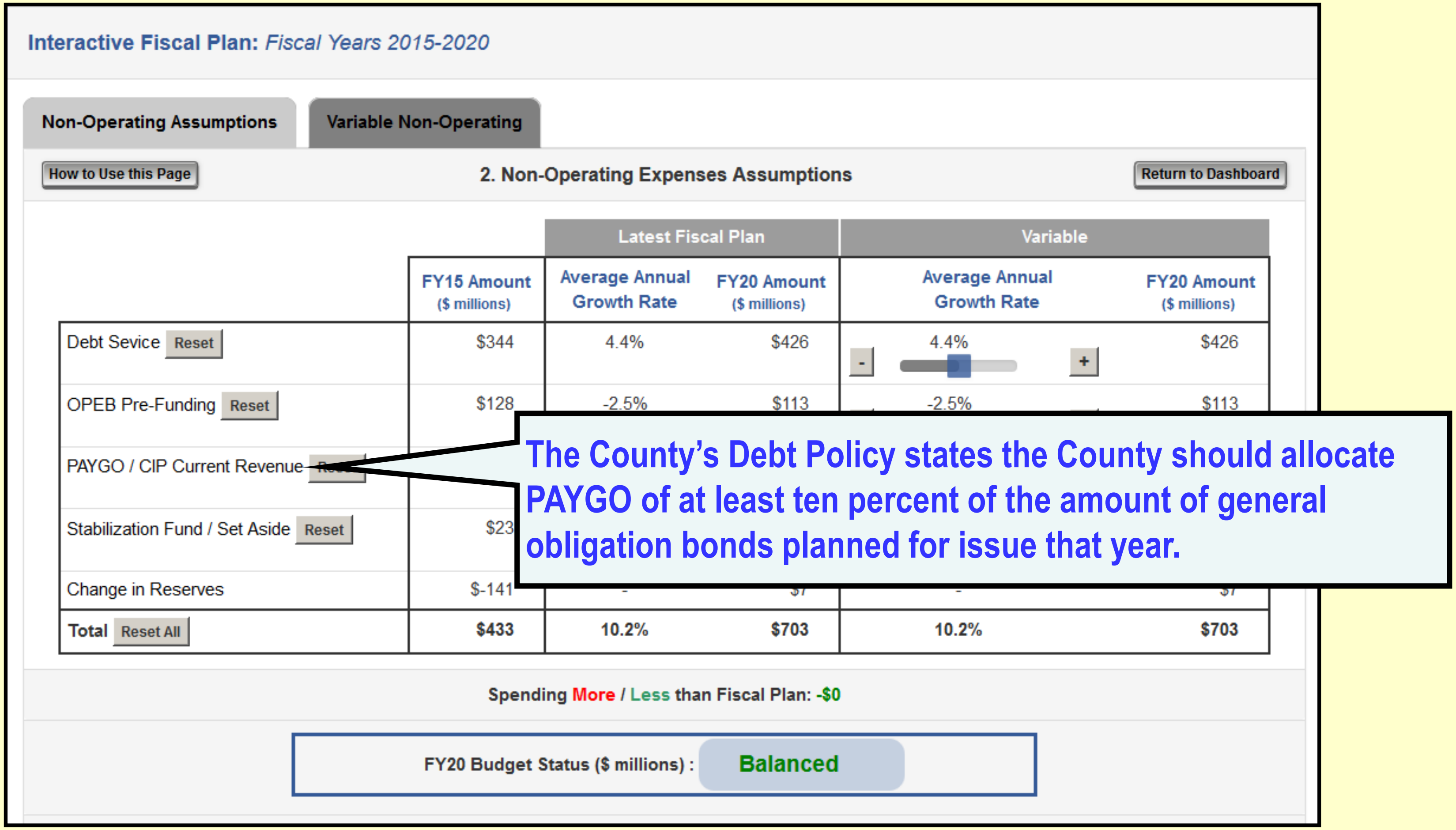
The County has established a goal of fully funding its actuarially determined annual OPEB contribution beginning in Fiscal Year 2015. The annual OPEB payments assumed in the approved fiscal plan are consistent with this goal.

Spending More / Less than Fiscal Plan: -$0

FY20 Budget Status ($ millions) : Balanced

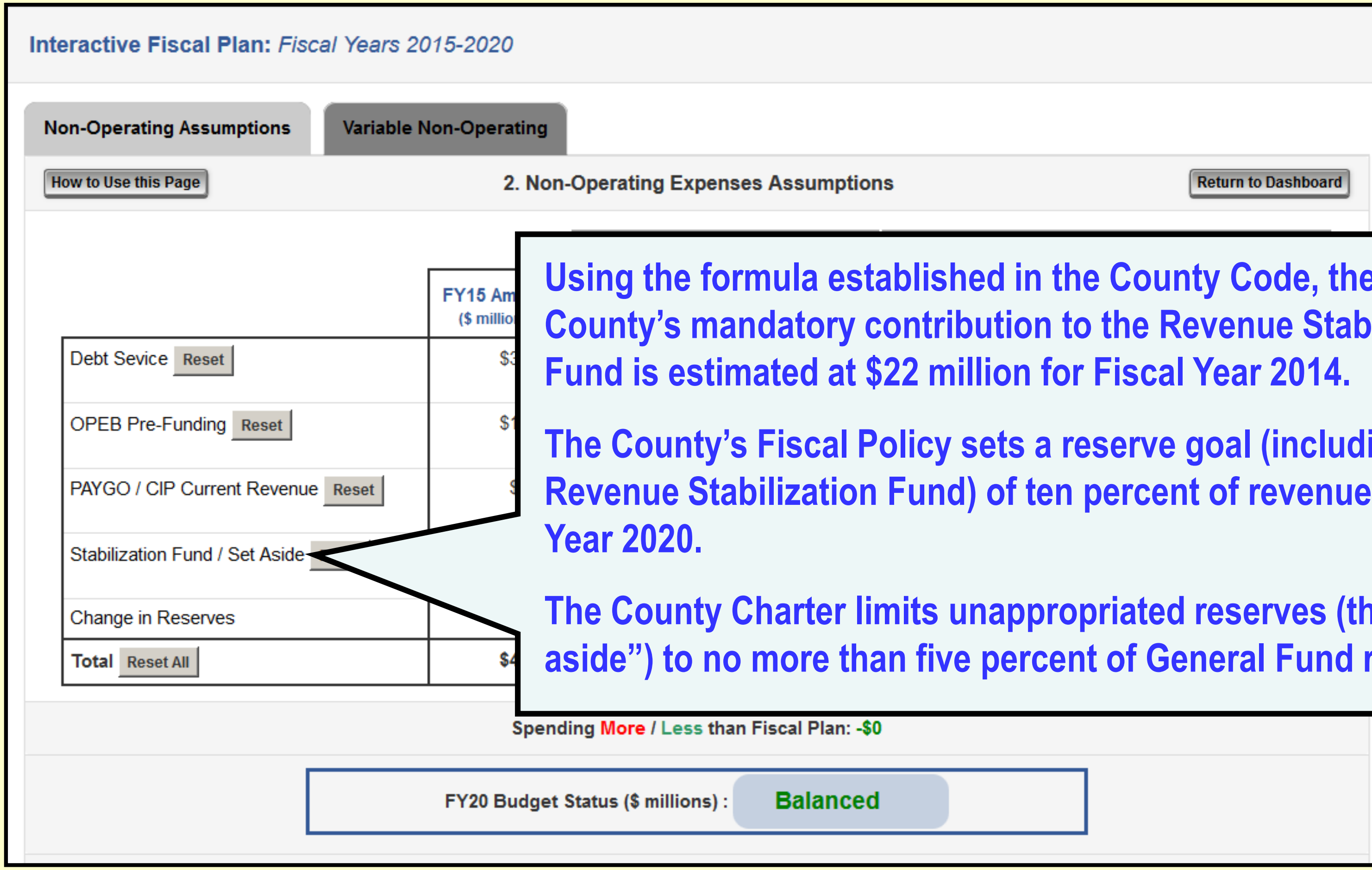
Note the factors that affect spending for non-operating expenses.

VARIABLE NON-OPERATING PAGE



Note the factors that affect spending for non-operating expenses.

VARIABLE NON-OPERATING PAGE



Using the formula established in the County Code, the County's mandatory contribution to the Revenue Stabilization Fund is estimated at $22 million for Fiscal Year 2014.

The County's Fiscal Policy sets a reserve goal (including the Revenue Stabilization Fund) of ten percent of revenue by the Year 2020.

The County Charter limits unappropriated reserves (the "set aside") to no more than five percent of General Fund revenue.

Note the factors that affect spending for non-operating expenses.

VARIABLE NON-OPERATING PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Non-Operating Assumptions | Variable Non-Operating

How to Use this Page

2. Non-Operating Expenses Assumptions

Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
Debt Sevice Reset	$344	4.4%	$426	- 4.4% +	$426
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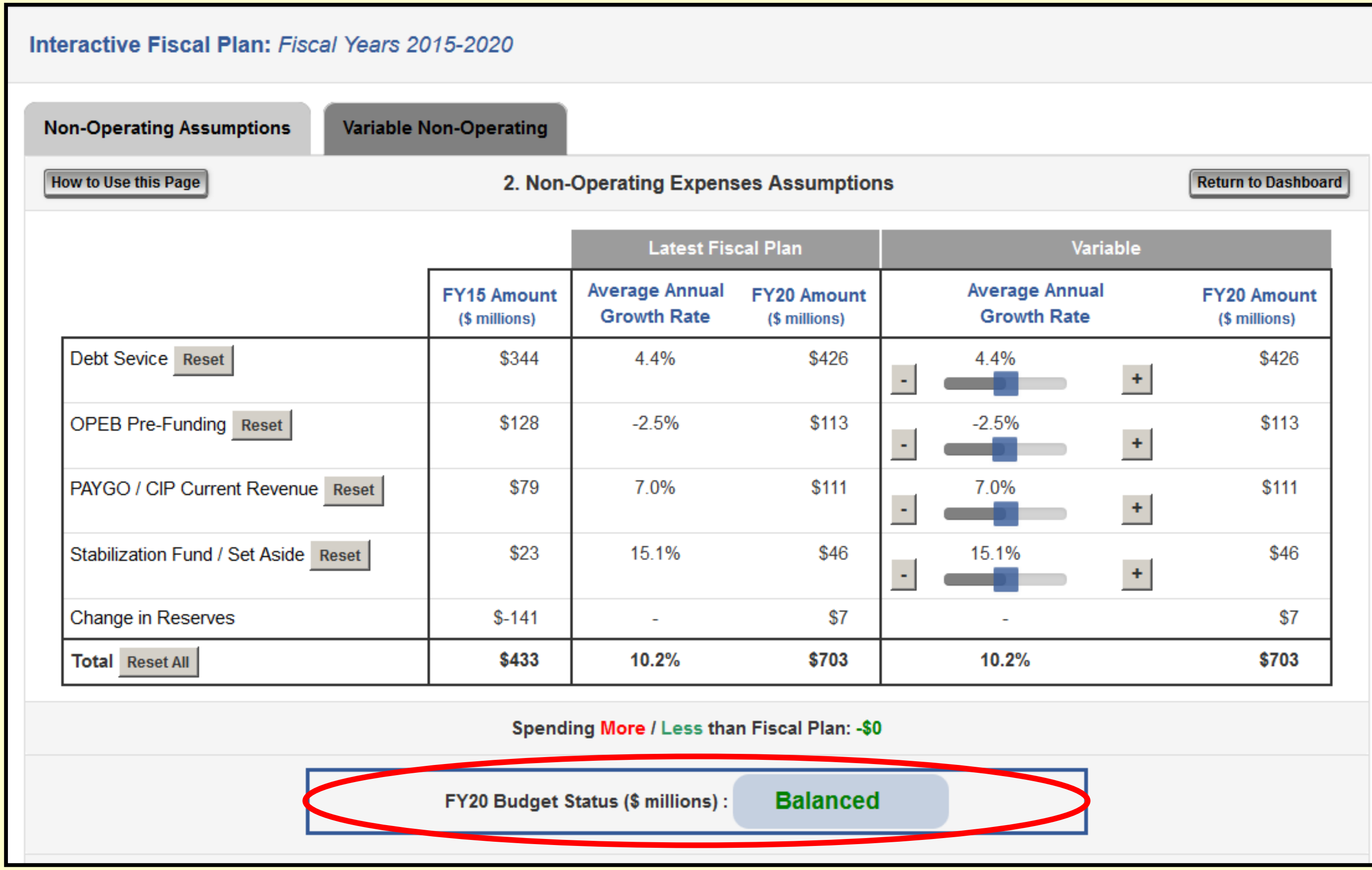
Stabilization Fund / Set Aside Reset	$23	15.1%	$46	- 15.1% +	$46
Change in Reserves	$-141	-	$7	-	$7
Total Reset All	**$433**	**10.2%**	**$703**	**10.2%**	**$703**

Spending More / Less than Fiscal Plan: -$0

FY20 Budget Status ($ millions) : Balanced

Any difference between the Fiscal Plan non-operating expenses assumptions and the variable assumptions is shown on the bottom of the page.

VARIABLE NON-OPERATING PAGE



Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Non-Operating Assumptions | Variable Non-Operating

How to Use this Page

2. Non-Operating Expenses Assumptions

Return to Dashboard

	FY15 Amount ($ millions)	Latest Fiscal Plan: Average Annual Growth Rate	Latest Fiscal Plan: FY20 Amount ($ millions)	Variable: Average Annual Growth Rate	Variable: FY20 Amount ($ millions)
Debt Sevice Reset	$344	4.4%	$426	- 4.4% +	$426
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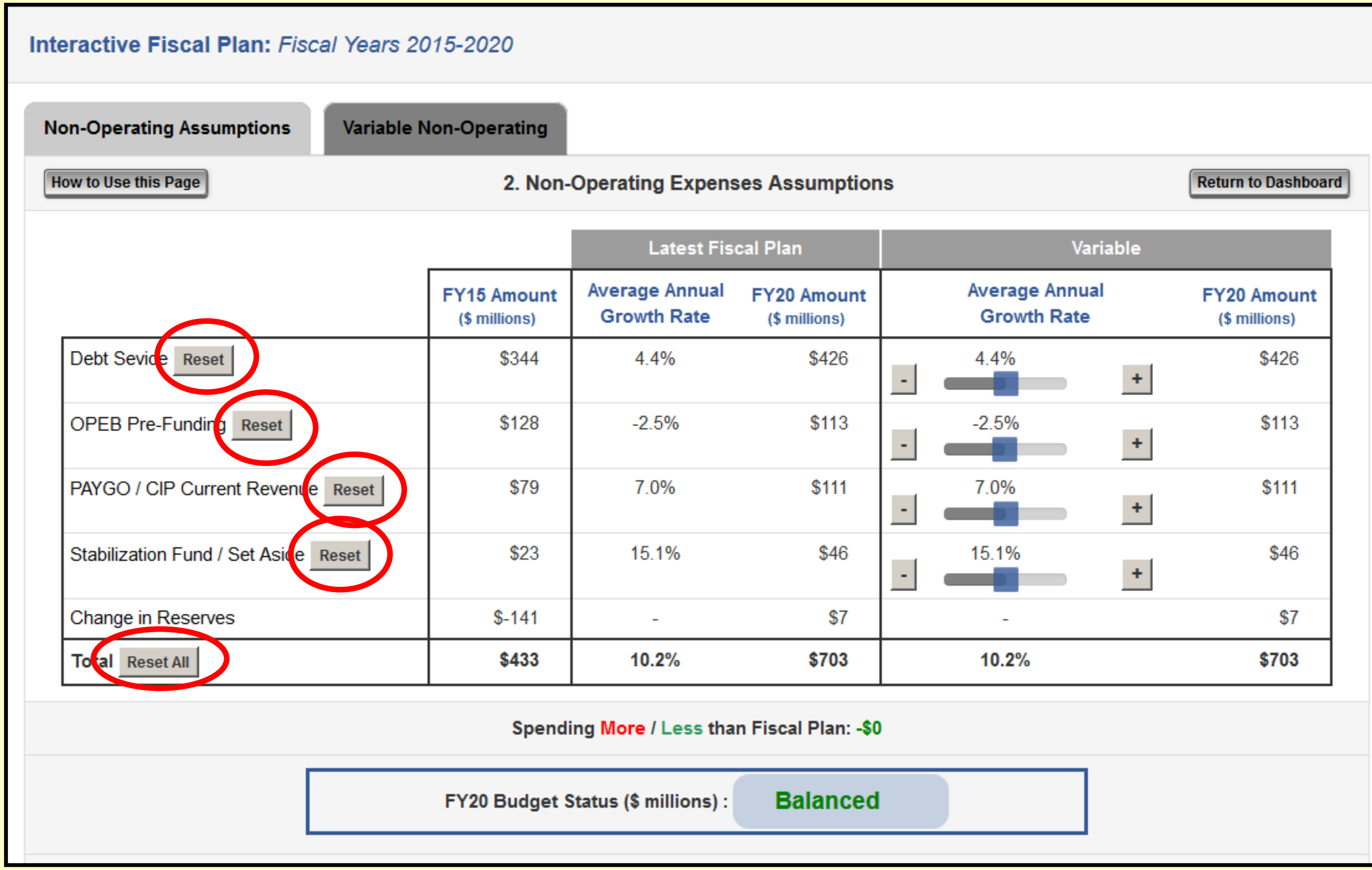
Total Reset All	**$433**	**10.2%**	**$703**	**10.2%**	**$703**

Spending More / Less than Fiscal Plan: -$0

FY20 Budget Status ($ millions) : Balanced

The budget status indicator on the bottom indicates whether the sixth year budget is in balance, surplus, or deficit based on the assumptions inputted into the model from this page and other pages.

VARIABLE NON-OPERATING PAGE



Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Non-Operating Assumptions | Variable Non-Operating

How to Use this Page

2. Non-Operating Expenses Assumptions

Return to Dashboard

	FY15 Amount ($ millions)	Latest Fiscal Plan: Average Annual Growth Rate	Latest Fiscal Plan: FY20 Amount ($ millions)	Variable: Average Annual Growth Rate	Variable: FY20 Amount ($ millions)
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Total Reset All	**$433**	**10.2%**	**$703**	**10.2%**	**$703**

Spending More / Less than Fiscal Plan: -$0

FY20 Budget Status ($ millions) : **Balanced**

The "Reset" button on each line resets the variable average annual growth rate to the default settings (the latest fiscal plan assumptions). The "Reset All" button resets the entire page to their default settings.

VARIABLE NON-OPERATING PAGE

Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Non-Operating Assumptions | Variable Non-Operating

How to Use this Page

2. Non-Operating Expenses Assumptions

Return to Dashboard

		Latest Fiscal Plan		Variable	
	FY15 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)
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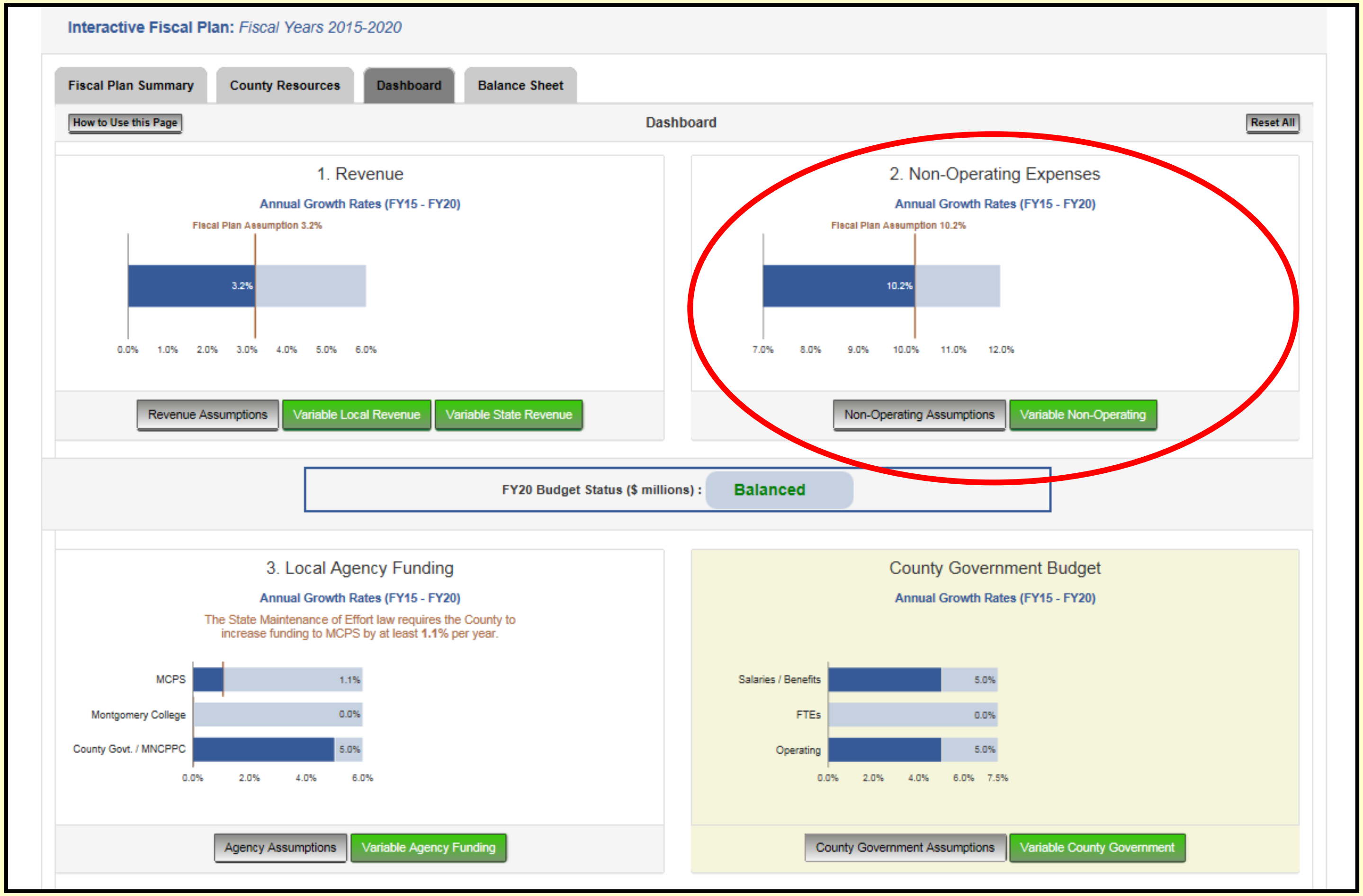
Total Reset All	**$433**	**10.2%**	**$703**	**10.2%**	**$703**

Spending More / Less than Fiscal Plan: -$0

FY20 Budget Status ($ millions) : **Balanced**

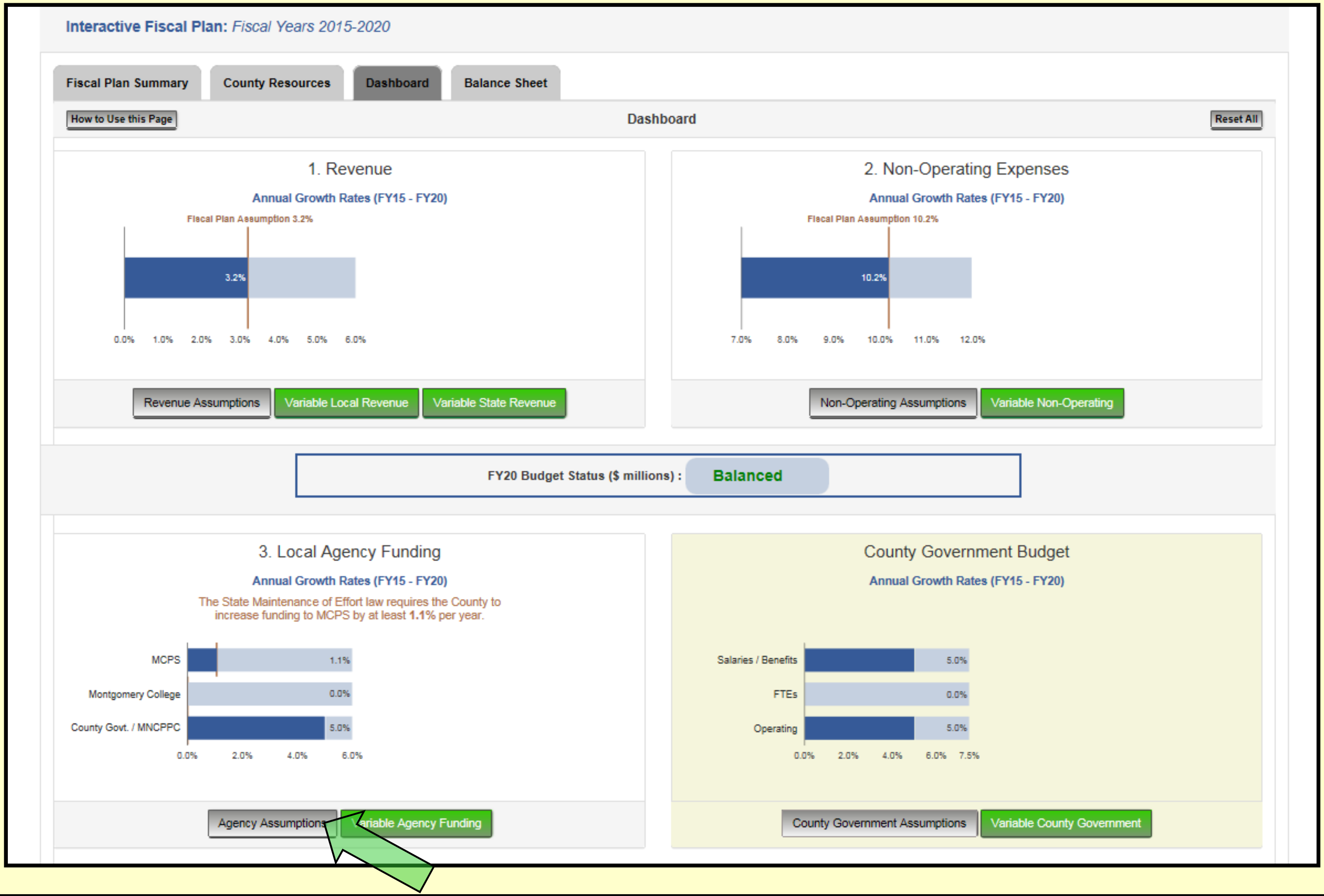
To continue, click the “ Return to Dashboard” button.

DASHBOARD



The Dashboard will show any variation between non-operating expenses assumed in the latest fiscal plan and non-operating expense assumptions inputted into the model. (The image above shows no change from the approved fiscal plan assumptions.)

DASHBOARD



To continue, click the “Agency Assumptions” button.

AGENCY ASSUMPTIONS PAGE

Agency Assumptions | Variable Agency Funding

How to Use this Page

3. Local Resources Available For Agency Use

Return to Dashboard

	FY15 Amount ($ millions)	Fiscal Plan at MOE: Average Annual Growth Rate	Fiscal Plan at MOE: FY20 Amount ($ millions)
Available County Resources	**$3,143**	**2.8%**	**$3,615**
MCPS	$1,519	1.1%	$1,601
Montgomery College	$210	0.0%	$210
County Government / MNCPPC	$1,414	5.0%	$1,803

Assumptions (not in Fiscal Plan)

- MCPS funding at MOE level (increases proportional to rate of enrollment growth)
- MCPS funding includes pension transfer from State
- Montgomery College funding at MOE level (minimum fixed dollar amount)

This page shows the default assumptions used in the model to allocate County resources (that is, resources exclusive of State Aid) among County agencies. The fiscal plan does not make any assumptions regarding the allocation of resources among agencies in future fiscal years. The default setting in the model shows funding for MCPS and the Montgomery College at the "maintenance of effort" level.

No changes may be made to the data shown on this page.

This page shows the default assumptions used in the model to allocate County resources (that is, resources exclusive of State aid) among County agencies.

AGENCY ASSUMPTIONS PAGE

Agency Assumptions | Variable Agency Funding

How to Use this Page

3. Local Resources Available For Agency Use

Return to Dashboard

	FY15 Amount ($ millions)	Fiscal Plan at MOE: Average Annual Growth Rate	Fiscal Plan at MOE: FY20 Amount ($ millions)
Available County Resources	**$3,143**	**2.8%**	**$3,615**
MCPS	$1,519	1.1%	$1,601
Montgomery College	$210	0.0%	$210
County Government / MNCPPC	$1,414	5.0%	$1,803

Assumptions (not in Fiscal Plan)

- MCPS funding at MOE level (increases proportional to rate of enrollment growth)
- MCPS funding includes pension transfer from State
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This page shows the default assumptions used in the model to allocate County resources (that is, resources exclusive of State Aid) among County agencies. The fiscal plan does not make any assumptions regarding the allocation of resources among agencies in future fiscal years. The default setting in the model shows funding for MCPS and the Montgomery College at the "maintenance of effort" level.

The Fiscal Plan does not allocate resources among agencies in future fiscal years. The assumptions listed on the right side of the page are the default settings for the model.

AGENCY ASSUMPTIONS PAGE

Agency Assumptions | Variable Agency Funding

How to Use this Page

3. Local Resources Available For Agency Use

Return to Dashboard

	FY15 Amount ($ millions)	Fiscal Plan at MOE Average Annual Growth Rate	FY20 Amount ($ millions)
Available County Resources	**$3,143**	**2.8%**	**$3,615**
MCPS	$1,519	1.1%	$1,601
Montgomery College	$210	0.0%	$210
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Assumptions (not in Fiscal Plan)

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This page shows the default assumptions used in the model to allocate County resources (that is, resources exclusive of State Aid) among County agencies. The fiscal plan does not make any assumptions regarding the allocation of resources among agencies in future fiscal years. The default setting in the model shows funding for MCPS and the Montgomery College at the "maintenance of effort" level.

The default settings allocate resources to MCPS and Montgomery College at the maintenance of effort (MOE) level. You will be able to change the agency funding assumptions from the default settings in the Variable Agency Funding Page.

AGENCY ASSUMPTIONS PAGE

Agency Assumptions | Variable Agency Funding

How to Use this Page

3. Local Resources Available For Agency Use

Return to Dashboard

	FY15 Amount ($ millions)	Fiscal Plan at MOE: Average Annual Growth Rate	Fiscal Plan at MOE: FY20 Amount ($ millions)
Available County Resources	**$3,143**	**2.8%**	**$3,615**
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Assumptions (not in Fiscal Plan)

- MCPS funding at MOE level (increases proportional to rate of enrollment growth)
- MCPS funding includes pension transfer from State
- Montgomery College funding at MOE level (minimum fixed dollar amount)

This page shows the default assumptions used in the model to allocate County resources (that is, resources exclusive of State Aid) among County agencies. The fiscal plan does not make any assumptions regarding the allocation of resources among agencies in future fiscal years. The default setting in the model shows funding for MCPS and the Montgomery College at the "maintenance of effort" level.

The State MOE law requires the County to maintain or increase annual per pupil local funding for MCPS. The County may not reduce per pupil funding below the previous year's dollar amount. County funding to MCPS must grow by at least by rate of enrollment growth. The average annual growth rate shown in the model equals the projected average annual rate of MCPS enrollment growth.

AGENCY ASSUMPTIONS PAGE

Agency Assumptions | Variable Agency Funding

How to Use this Page

3. Local Resources Available For Agency Use

Return to Dashboard

	FY15 Amount ($ millions)	Fiscal Plan at MOE: Average Annual Growth Rate	Fiscal Plan at MOE: FY20 Amount ($ millions)
Available County Resources	**$3,143**	**2.8%**	**$3,615**
MCPS	$1,519	1.1%	$1,601
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Assumptions (not in Fiscal Plan)

- MCPS funding at MOE level (increases proportional to rate of enrollment growth)
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This page shows the default assumptions used in the model to allocate County resources (that is, resources exclusive of State Aid) among County agencies. The fiscal plan does not make any assumptions regarding the allocation of resources among agencies in future fiscal years. The default setting in the model shows funding for MCPS and the Montgomery College at the "maintenance of effort" level.

The State MOE law requires the County to maintain or increase annual local funding for Montgomery College. The County may not reduce funding for the College below the previous year's dollar amount. The MOE law for the College is not dependent on enrollment.

AGENCY ASSUMPTIONS PAGE

Agency Assumptions | Variable Agency Funding

How to Use this Page

3. Local Resources Available For Agency Use

Return to Dashboard

	FY15 Amount ($ millions)	Fiscal Plan at MOE Average Annual Growth Rate	Fiscal Plan at MOE FY20 Amount ($ millions)
Available County Resources	**$3,143**	**2.8%**	**$3,615**
MCPS	$1,519	1.1%	$1,601
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Assumptions (not in Fiscal Plan)

- MCPS funding at MOE level (increases proportional to rate of enrollment growth)
- MCPS funding includes pension transfer from State
- Montgomery College funding at MOE level (minimum fixed dollar amount)

This page shows the default assumptions used in the model to allocate County resources (that is, resources exclusive of State Aid) among County agencies. The fiscal plan does not make any assumptions regarding the allocation of resources among agencies in future fiscal years. The default setting in the model shows funding for MCPS and the Montgomery College at the "maintenance of effort" level.

After allocating resources to MCPS and Montgomery College at the MOE level, the model's default setting allocates remaining local resources to the County Government and MNCPPC. The County Government and MNCPPC are not guaranteed minimum funding levels under State law and compete for the same resources. As such, the model groups funding for these two agencies together.

AGENCY ASSUMPTIONS PAGE

Agency Assumptions | Variable Agency Funding

How to Use this Page

3. Local Resources Available For Agency Use

Return to Dashboard

	FY15 Amount ($ millions)	Fiscal Plan at MOE: Average Annual Growth Rate	Fiscal Plan at MOE: FY20 Amount ($ millions)
Available County Resources	**$3,143**	**2.8%**	**$3,615**
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Assumptions (not in Fiscal Plan)

- MCPS funding at MOE level (increases proportional to rate of enrollment growth)
- MCPS funding includes pension transfer from State
- Montgomery College funding at MOE level (minimum fixed dollar amount)

This page shows the default assumptions used in the model to allocate County resources (that is, resources exclusive of State Aid) among County agencies. The fiscal plan does not make any assumptions regarding the allocation of resources among agencies in future fiscal years. The default setting in the model shows funding for MCPS and the Montgomery College at the “maintenance of effort” level.

To continue, click the “Variable Agency Funding” button

(or to return to the Dashboard, click the “Return to Dashboard” button).

VARIABLE AGENCY FUNDING PAGE

Agency Assumptions | Variable Agency Funding

How to Use this Page

3. Local Resources Available For Agency Use

Return to Dashboard

		Fiscal Plan at MOE		Variable		
	FY15 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Overall Annual Average Annual Growth Rate (incl. State Aid)
Available County Resources	**$3,143**	**2.8%**	**$3,615**	**2.8%**	**$3,615**	
MCPS MOE	$1,519	1.1%	$1,601	- 1.1% +	$1,601	0.8%
Montgomery College MOE	$210	0.0%	$210	- 0.0% +	$210	0.0%
County Government / MNCPPC Balance Budget	$1,413	5.0%	$1,803	- 5.0% +	$1,803	4.5%

Spending More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

The left side of the page shows future year agency funding at the default "maintenance of effort" settings for MCPS and Montgomery College. These entries are fixed and cannot be adjusted. The Sliders under the "variable" heading allows you to adjust the average annual growth rate for each agency.

This page allows you to change the Agency Funding assumptions.

VARIABLE AGENCY FUNDING PAGE

Agency Assumptions | Variable Agency Funding

How to Use this Page

3. Local Resources Available For Agency Use

Return to Dashboard

		Fiscal Plan at MOE		Variable		
	FY15 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Overall Annual Average Annual Growth Rate (incl. State Aid)
Available County Resources	**$3,143**	**2.8%**	**$3,615**	**2.8%**	**$3,615**	
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County Government / MNCPPC Balance Budget	$1,413	5.0%	$1,803	- 5.0% +	$1,803	4.5%

Spending More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

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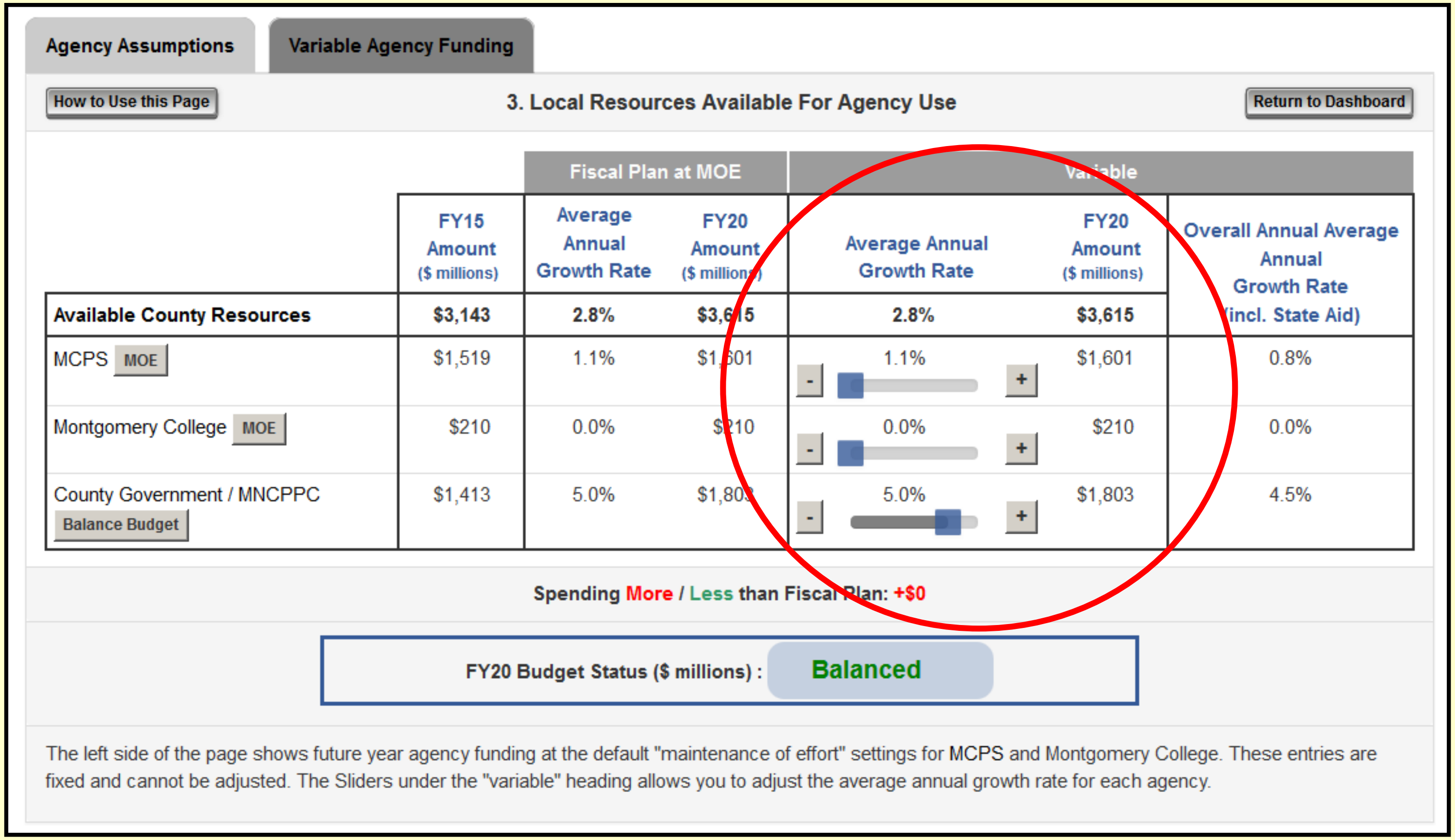
VARIABLE AGENCY FUNDING PAGE



Agency Assumptions | Variable Agency Funding

How to Use this Page | 3. Local Resources Available For Agency Use | Return to Dashboard

		Fiscal Plan at MOE		Variable		
	FY15 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Overall Annual Average Annual Growth Rate (incl. State Aid)
Available County Resources	**$3,143**	**2.8%**	**$3,615**	**2.8%**	**$3,615**	
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Montgomery College MOE	$210	0.0%	$210	0.0%	$210	0.0%
County Government / MNCPPC Balance Budget	$1,413	5.0%	$1,803	5.0%	$1,803	4.5%

Spending More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

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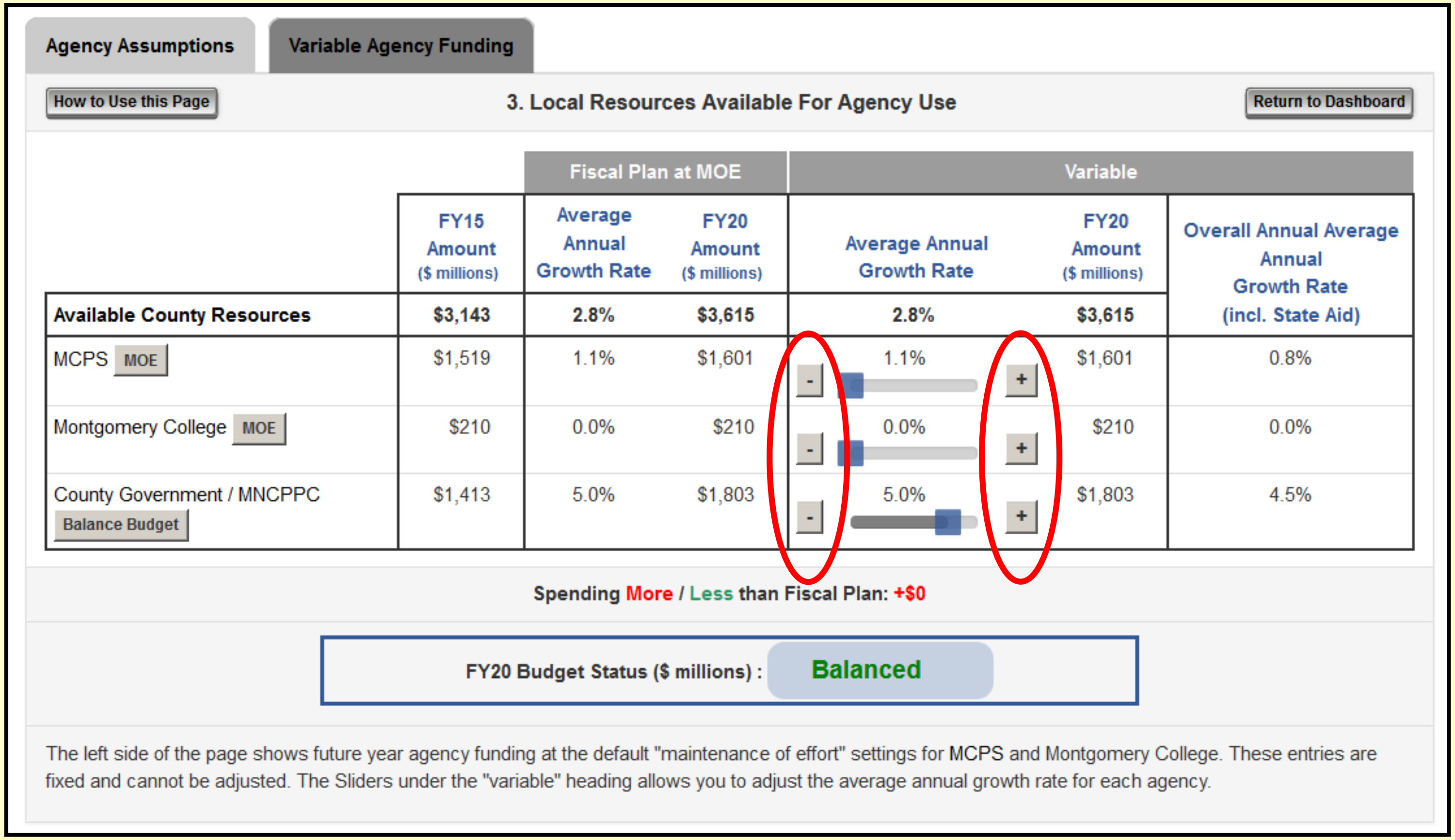
VARIABLE AGENCY FUNDING PAGE



Agency Assumptions | Variable Agency Funding

How to Use this Page | 3. Local Resources Available For Agency Use | Return to Dashboard

	FY15 Amount ($ millions)	Fiscal Plan at MOE: Average Annual Growth Rate	Fiscal Plan at MOE: FY20 Amount ($ millions)	Variable: Average Annual Growth Rate	Variable: FY20 Amount ($ millions)	Overall Annual Average Annual Growth Rate (incl. State Aid)
Available County Resources	**$3,143**	**2.8%**	**$3,615**	**2.8%**	**$3,615**	
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County Government / MNCPPC Balance Budget	$1,413	5.0%	$1,803	- 5.0% +	$1,803	4.5%

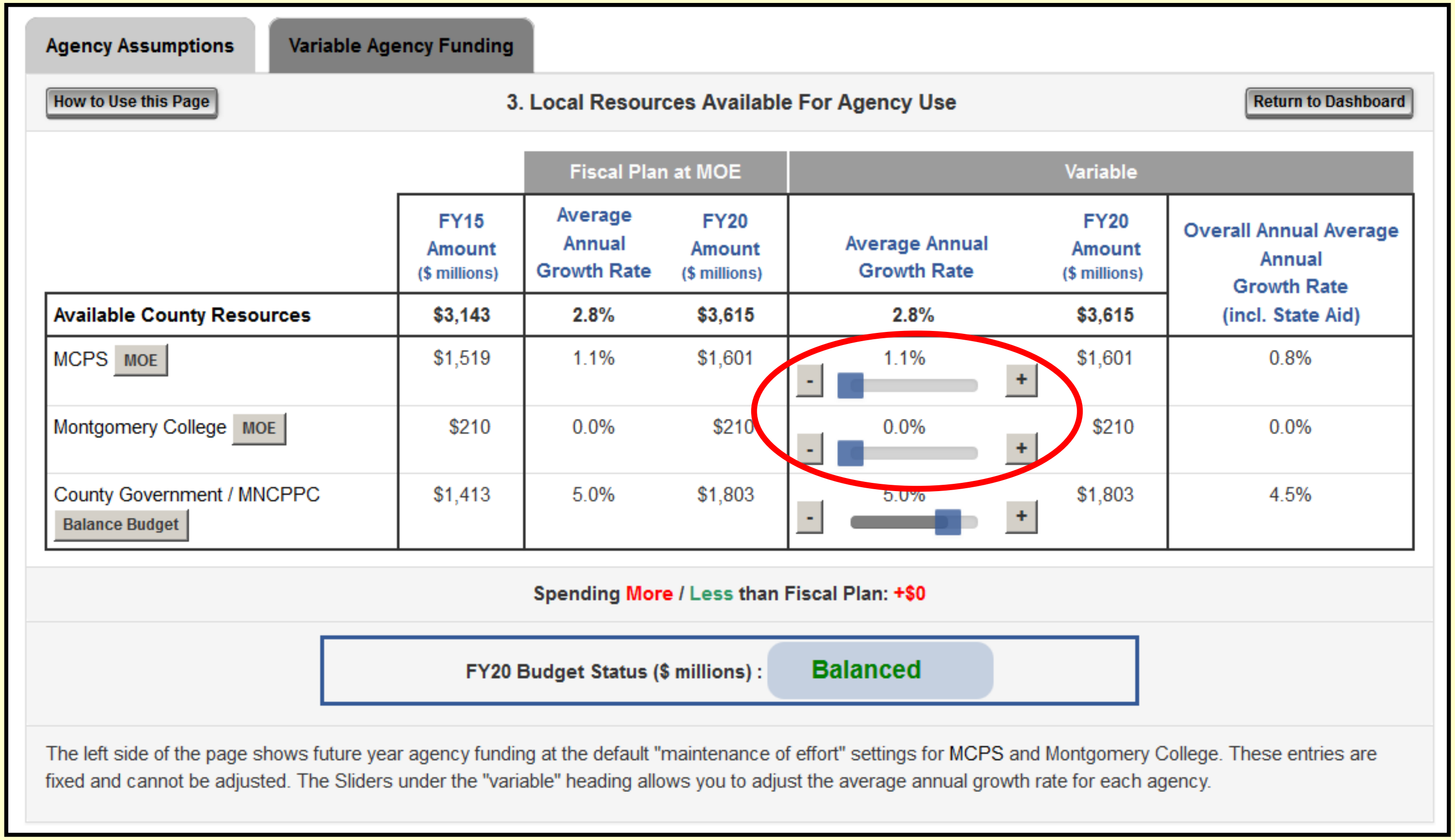
Spending More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

The left side of the page shows future year agency funding at the default "maintenance of effort" settings for MCPS and Montgomery College. These entries are fixed and cannot be adjusted. The Sliders under the "variable" heading allows you to adjust the average annual growth rate for each agency.

Click on the minus (-) or plus (+) buttons on either side of a slider to adjust the assumed average annual growth rate for each agency.

VARIABLE AGENCY FUNDING PAGE



The sliders do not allow you to allocate funding to MCPS or Montgomery College below the State-mandated "maintenance of effort" level.

VARIABLE AGENCY FUNDING PAGE

Agency Assumptions | Variable Agency Funding

How to Use this Page

3. Local Resources Available For Agency Use

Return to Dashboard

		Fiscal Plan at MOE		Variable		
	FY15 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Overall Annual Average Annual Growth Rate (incl. State Aid)
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Spending More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

The left side of the page shows future year agency funding at the default "maintenance of effort" settings for MCPS and Montgomery College. These entries are fixed and cannot be adjusted. The Sliders under the "variable" heading allows you to adjust the average annual growth rate for each agency.

The model adjusts the sixth year dollar amount to reflect any changes made to the assumed average annual growth rates.

VARIABLE AGENCY FUNDING PAGE

Agency Assumptions | Variable Agency Funding

How to Use this Page

3. Local Resources Available For Agency Use

Return to Dashboard

		Fiscal Plan at MOE		Variable		
	FY15 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Overall Annual Average Annual Growth Rate (incl. State Aid)
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County Government / MNCPPC Balance Budget	$1,413	5.0%	$1,803	5.0%	$1,803	4.5%

Spending More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

The left side of the page shows future year agency funding at the default "maintenance of effort" settings for MCPS and Montgomery College. These entries are fixed and cannot be adjusted. The Sliders under the "variable" heading allows you to adjust the average annual growth rate for each agency.

Any difference between the Fiscal Plan assumption of total funding of all agencies and the variable funding assumptions inputted into the model is shown on the bottom of the page.

VARIABLE AGENCY FUNDING PAGE

Agency Assumptions | Variable Agency Funding

How to Use this Page

3. Local Resources Available For Agency Use

Return to Dashboard

		Fiscal Plan at MOE		Variable		
	FY15 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Overall Annual Average Annual Growth Rate (incl. State Aid)
Available County Resources	**$3,143**	**2.8%**	**$3,615**	**2.8%**	**$3,615**	
MCPS MOE	$1,519	1.1%	$1,601	- 1.1% +	$1,601	0.8%
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Spending More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

The left side of the page shows future year agency funding at the default "maintenance of effort" settings for MCPS and Montgomery College. These entries are fixed and cannot be adjusted. The Sliders under the "variable" heading allows you to adjust the average annual growth rate for each agency.

The budget status indicator on the bottom indicates whether the sixth year budget is in balance, surplus, or deficit based on the assumptions inputted into the model from this page and other pages.

VARIABLE AGENCY FUNDING PAGE

Agency Assumptions | Variable Agency Funding

How to Use this Page

3. Local Resources Available For Agency Use

Return to Dashboard

	Fiscal Plan at MOE			Variable		
	FY15 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Average Annual Growth Rate	FY20 Amount ($ millions)	Overall Annual Average Annual Growth Rate (incl. State Aid)
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County Government / MNCPPC Balance Budget	$1,413	5.0%	$1,803	- 5.0% +	$1,803	4.5%

Spending More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : **Balanced**

The left side of the page shows future year agency funding at the default "maintenance of effort" settings for MCPS and Montgomery College. These entries are fixed and cannot be adjusted. The Sliders under the "variable" heading allows you to adjust the average annual growth rate for each agency.

The model also displays the overall average annual rate of growth for County agencies including both County funding and state aid. This calculation uses the assumptions inputted on this page and the Variable State Revenue page.

VARIABLE AGENCY FUNDING PAGE

Agency Assumptions | Variable Agency Funding

How to Use this Page | **3. Local Resources Available For Agency Use** | Return to Dashboard

		Fiscal Plan at MOE		Variable		
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Spending More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

The left side of the page shows future year agency funding at the default "maintenance of effort" settings for MCPS and Montgomery College. These entries are fixed and cannot be adjusted. The Sliders under the "variable" heading allows you to adjust the average annual growth rate for each agency.

Use the "MOE" buttons to reset the variable average annual growth rates for MCPS and Montgomery College to the maintenance of effort level.

VARIABLE AGENCY FUNDING PAGE

Agency Assumptions | Variable Agency Funding

How to Use this Page

3. Local Resources Available For Agency Use

Return to Dashboard

	FY15 Amount ($ millions)	Fiscal Plan at MOE: Average Annual Growth Rate	Fiscal Plan at MOE: FY20 Amount ($ millions)	Variable: Average Annual Growth Rate	Variable: FY20 Amount ($ millions)	Overall Annual Average Annual Growth Rate (incl. State Aid)
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Spending More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : **Balanced**

The left side of the page shows future year agency funding at the default "maintenance of effort" settings for MCPS and Montgomery College. These entries are fixed and cannot be adjusted. The Sliders under the "variable" heading allows you to adjust the average annual growth rate for each agency.

If the model shows an unbalanced budget, use the “balance budget” button to determine the average annual growth rate for the County Government and MNCPPC that would result in a balanced budget in the sixth year of the Fiscal Year. Clicking this button keeps the funding for MCPS and the College as well as all other assumptions previously inputted into the model unchanged.

VARIABLE AGENCY FUNDING PAGE

Agency Assumptions | Variable Agency Funding

How to Use this Page

3. Local Resources Available For Agency Use

Return to Dashboard

		Fiscal Plan at MOE		Variable		
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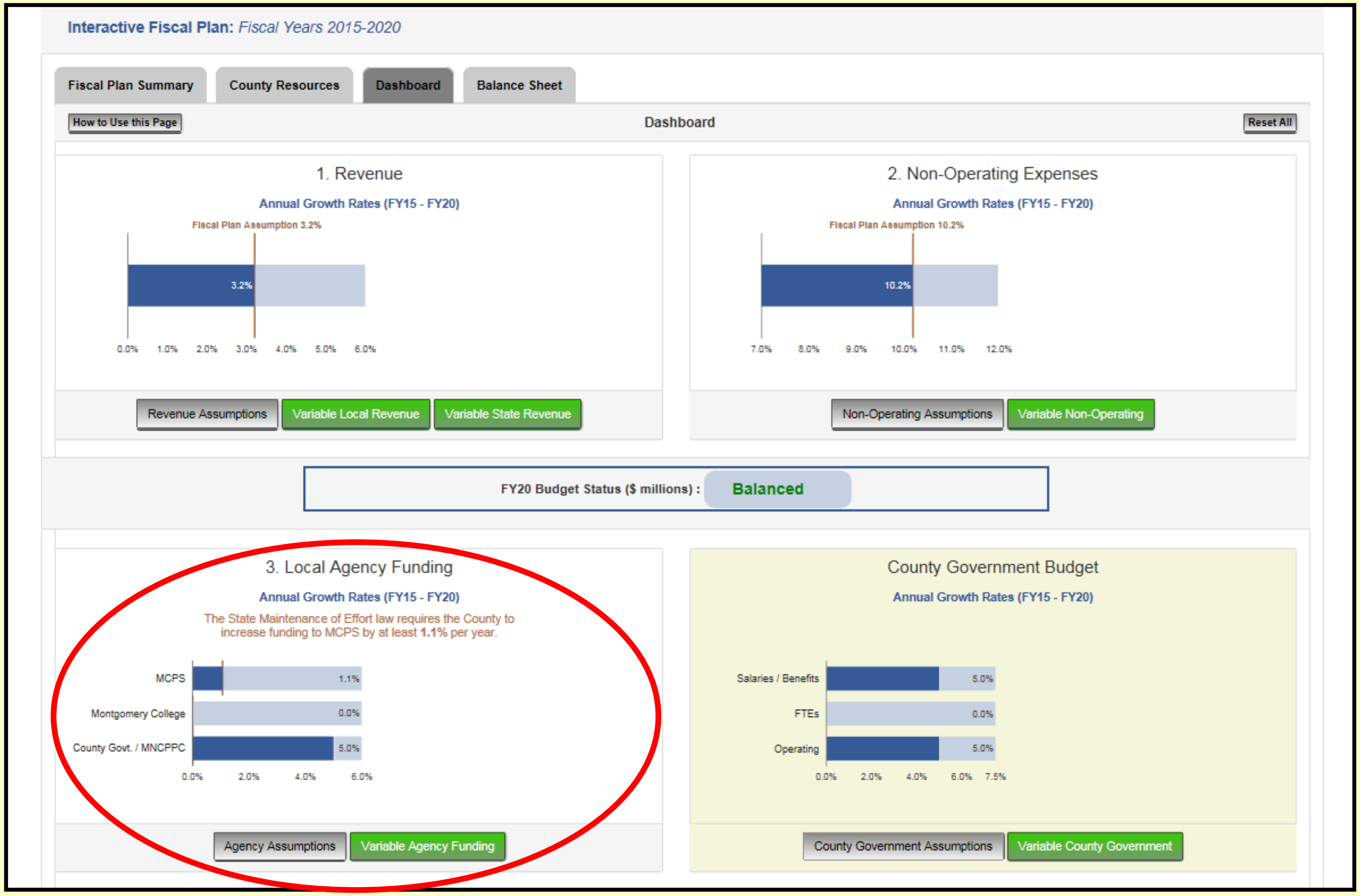
Spending More / Less than Fiscal Plan: +$0

FY20 Budget Status ($ millions) : Balanced

The left side of the page shows future year agency funding at the default "maintenance of effort" settings for MCPS and Montgomery College. These entries are fixed and cannot be adjusted. The Sliders under the "variable" heading allows you to adjust the average annual growth rate for each agency.

To continue, click the “ Return to Dashboard” button.

DASHBOARD



The Dashboard will show agency funding average annual growth rates as inputted into the model. (The image above shows no change from the default assumptions.)

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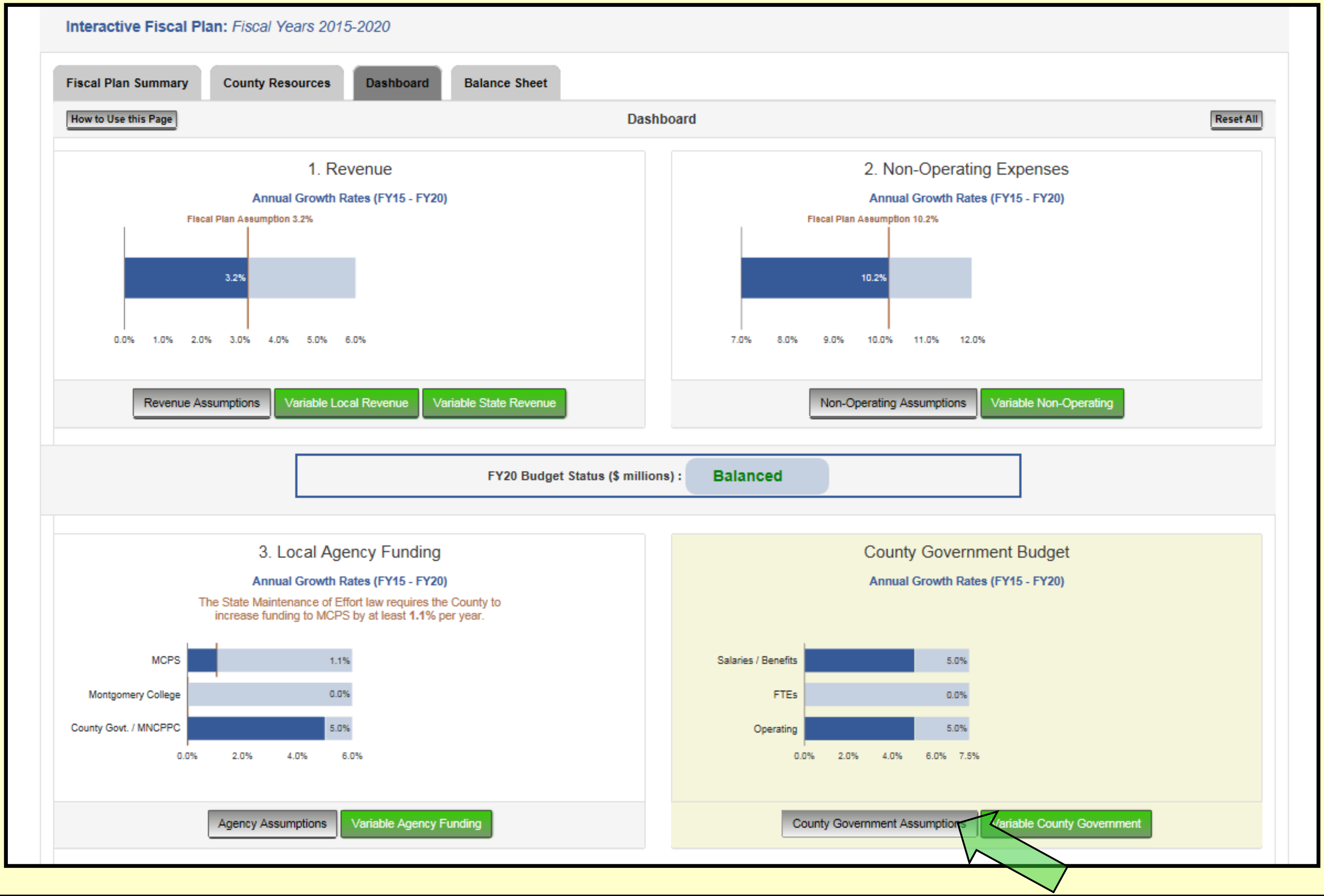
DASHBOARD



To continue, click the "County Government Assumptions" button.

COUNTY GOVERNMENT ASSUMPTIONS PAGE

County Government Assumptions | Variable County Government

How to Use this Page

County Government Budget

Return to Dashboard

Employee Pay

FY15 Average Salary	$69,020

Workforce Size

FY15 FTEs (Tax Supported)	7,990

Employee Benefits

FY15 Average Benefit Cost	$32,320

Operating Expenses

FY15 Operating Expenses (Tax Supported $ millions)	$510

There are two major categories of spending within the County Government operating budget: personnel costs and operating expenses. Personnel costs consist of employee pay and benefits. This page shows the current average annual pay (salary) and benefits costs for a full-time County Government employee. Personnel costs are also a function of the size of the workforce. This page the number of full-time equivalent FTE positions in the County Government workforce (excluding "non-tax supported" FTEs.) This page also show the total Fiscal Year 2014 cost of (tax-supported) operating expenses in the County Government budget.

No changes may be made to the data shown on this page.

The County Council is responsible for appropriating funds within the County Government operating budget.

COUNTY GOVERNMENT ASSUMPTIONS PAGE

County Government Assumptions | Variable County Government

How to Use this Page

County Government Budget

Return to Dashboard

Employee Pay

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COUNTY GOVERNMENT ASSUMPTIONS PAGE

County Government Assumptions | Variable County Government

How to Use this Page

County Government Budget

Return to Dashboard

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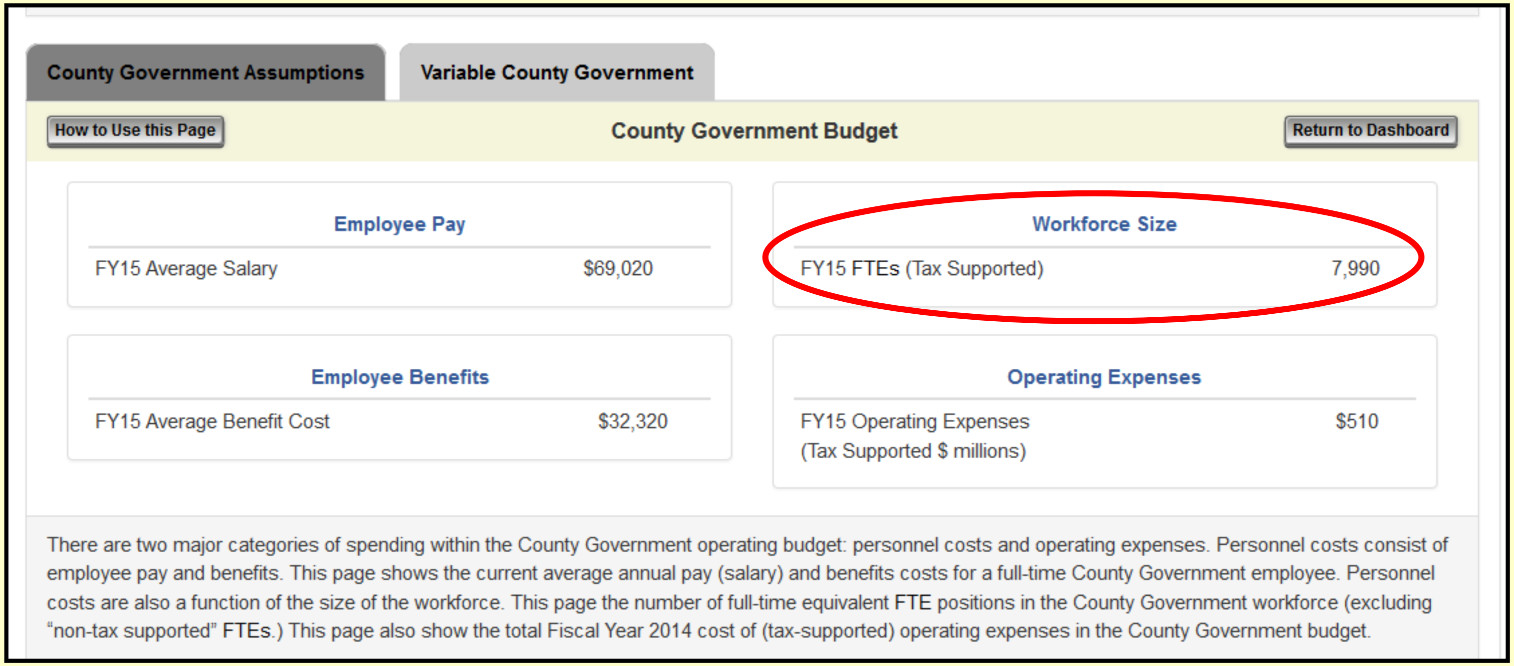
COUNTY GOVERNMENT ASSUMPTIONS PAGE



Personnel costs are also a function of the size of the workforce. This page shows the number of full-time equivalent (FTE) positions in the County Government workforce (excluding "non-tax supported" FTEs, that is, positions funded by revenue raised for a specific, designated use such as permitting fees.)

COUNTY GOVERNMENT ASSUMPTIONS PAGE

County Government Assumptions | Variable County Government

How to Use this Page

County Government Budget

Return to Dashboard

Employee Pay

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COUNTY GOVERNMENT ASSUMPTIONS PAGE

County Government Assumptions | Variable County Government

How to Use this Page | **County Government Budget** | Return to Dashboard

Employee Pay

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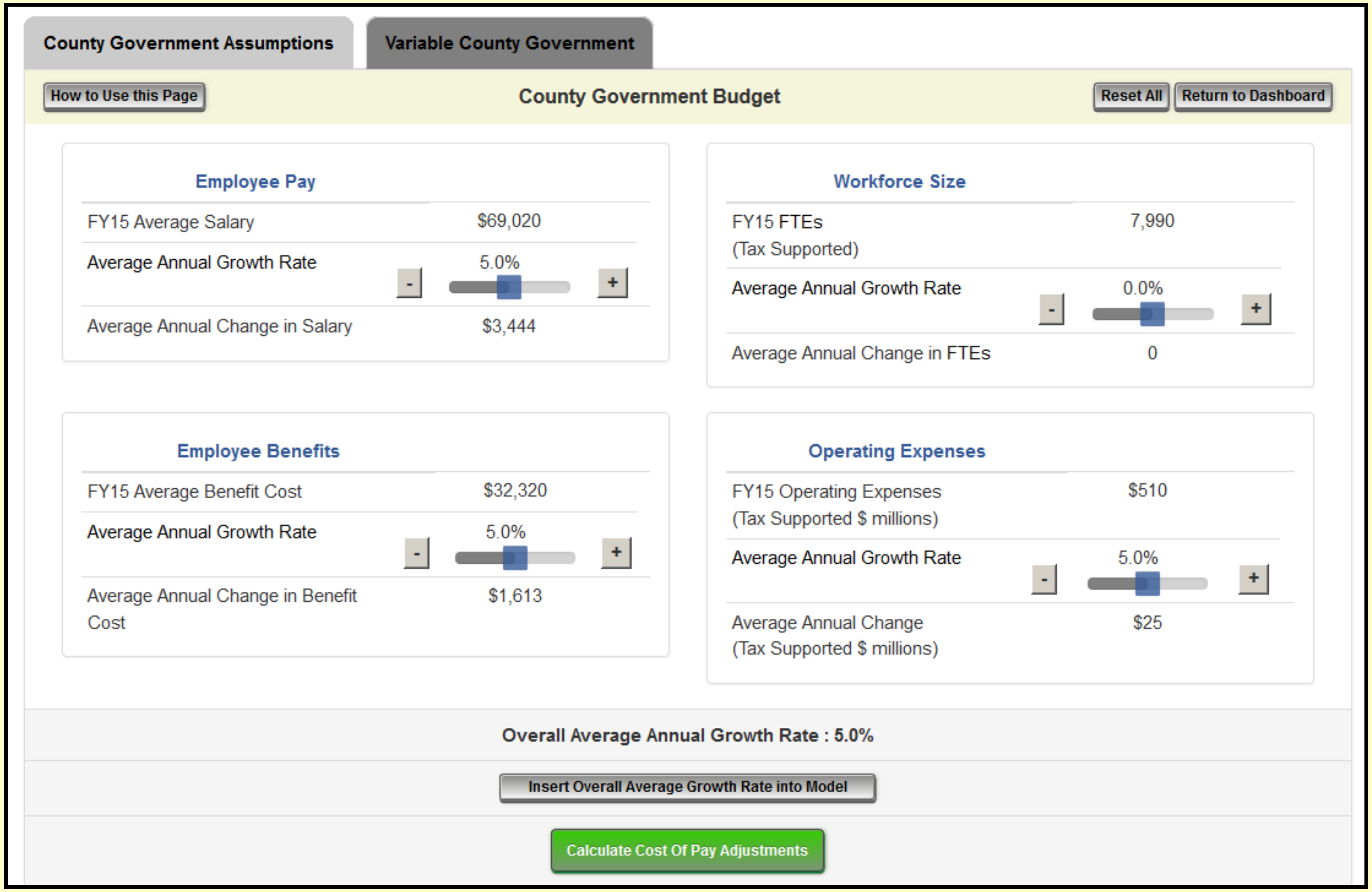
The next page of the model allows you to enter alternative assumptions about future year changes in County Government personnel costs and operating expenses.

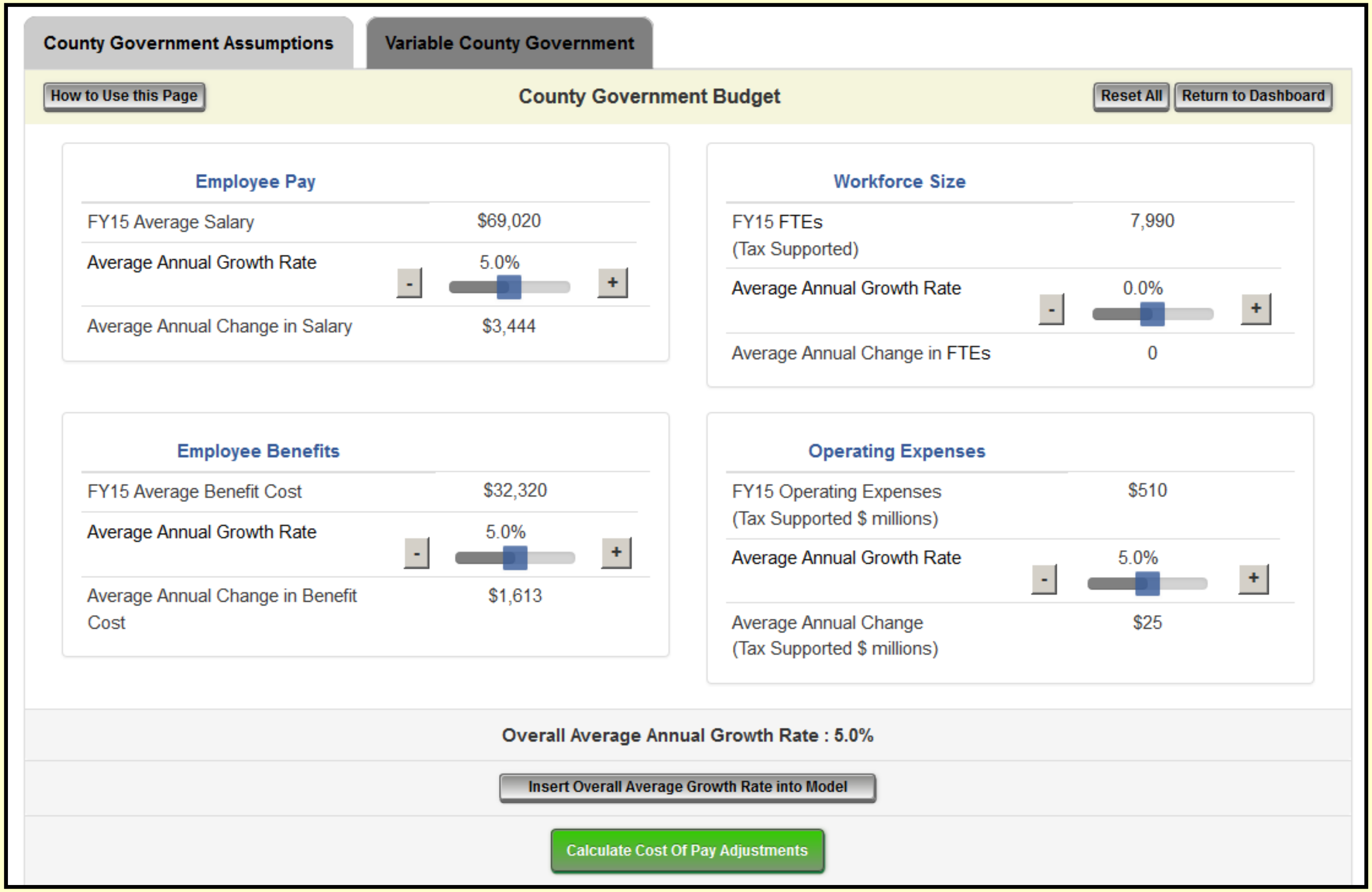
To continue, click the "Variable Agency Funding" button.

VARIABLE COUNTY GOVERNMENT PAGE



This page allows you to change County Government budget assumptions.

VARIABLE COUNTY GOVERNMENT PAGE



The default setting for employee pay, employee benefits, and operating expenses is the average annual growth rate for the County Government inputted into the Variable Agency Funding page. The default setting for workforce size is a 0% annual rate of growth.

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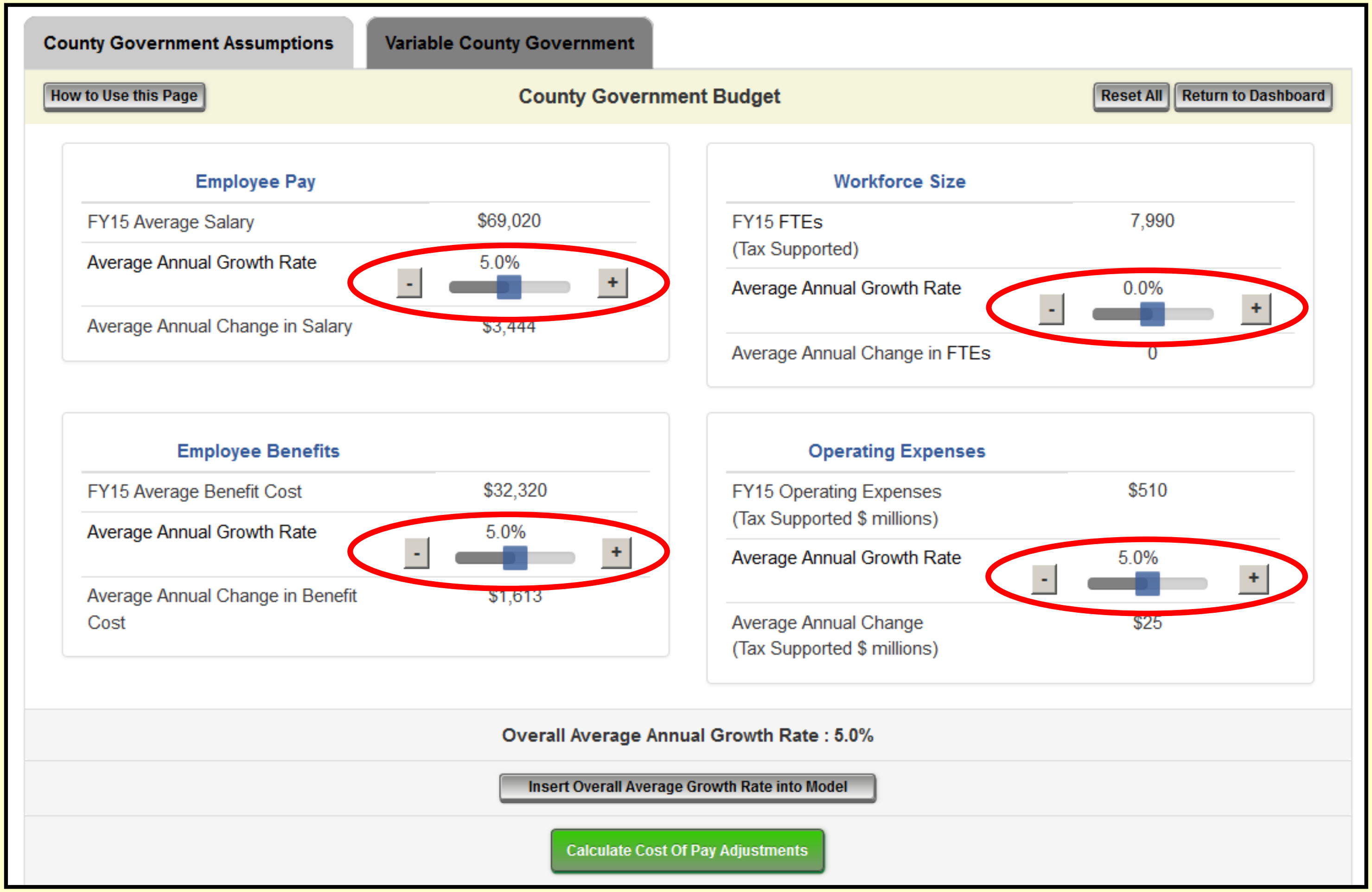
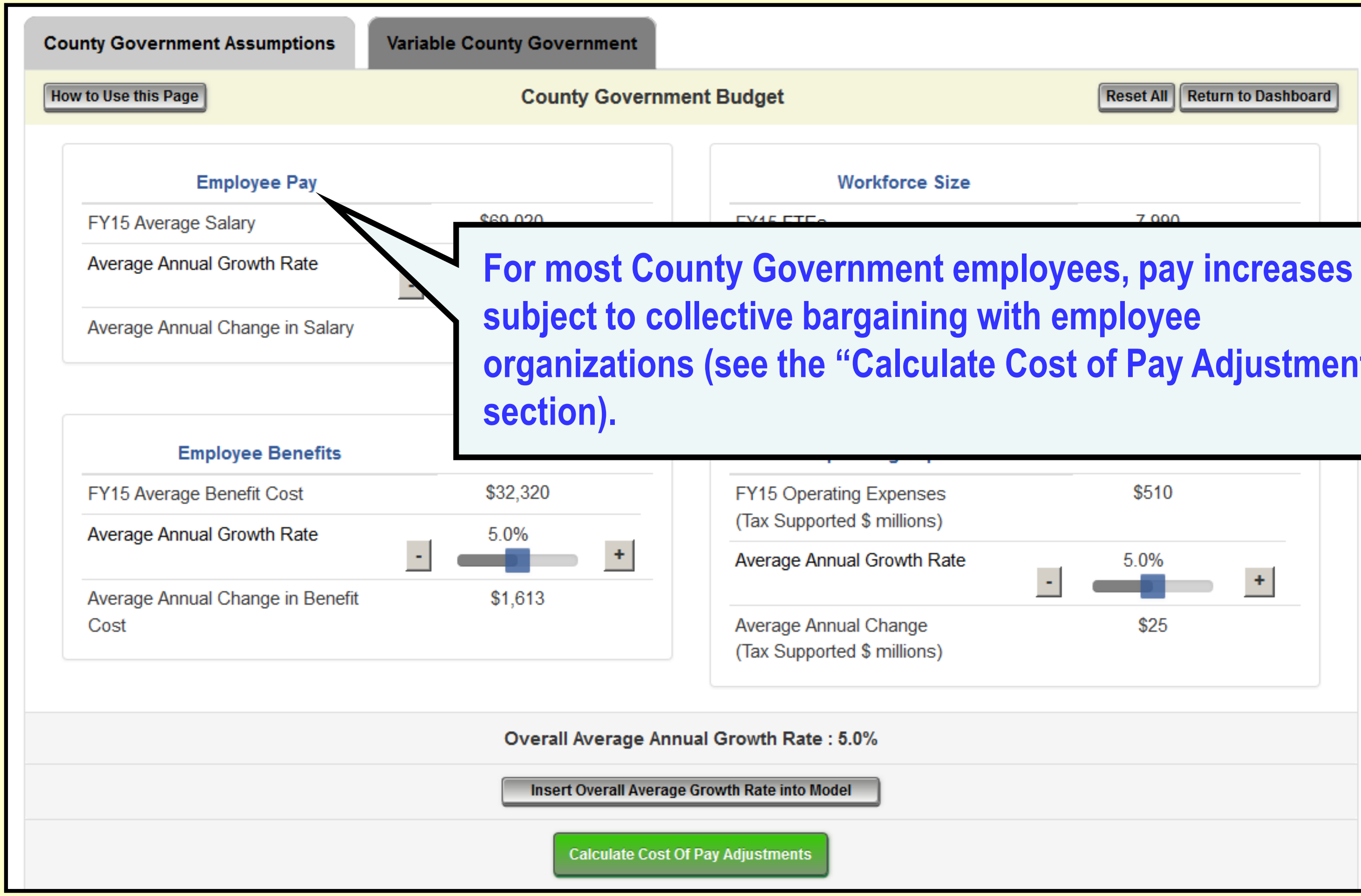
VARIABLE COUNTY GOVERNMENT PAGE



The sliders allows you to adjust the assumed average annual growth rate for employee pay, employee benefits costs, workforce size, and operating expenses.

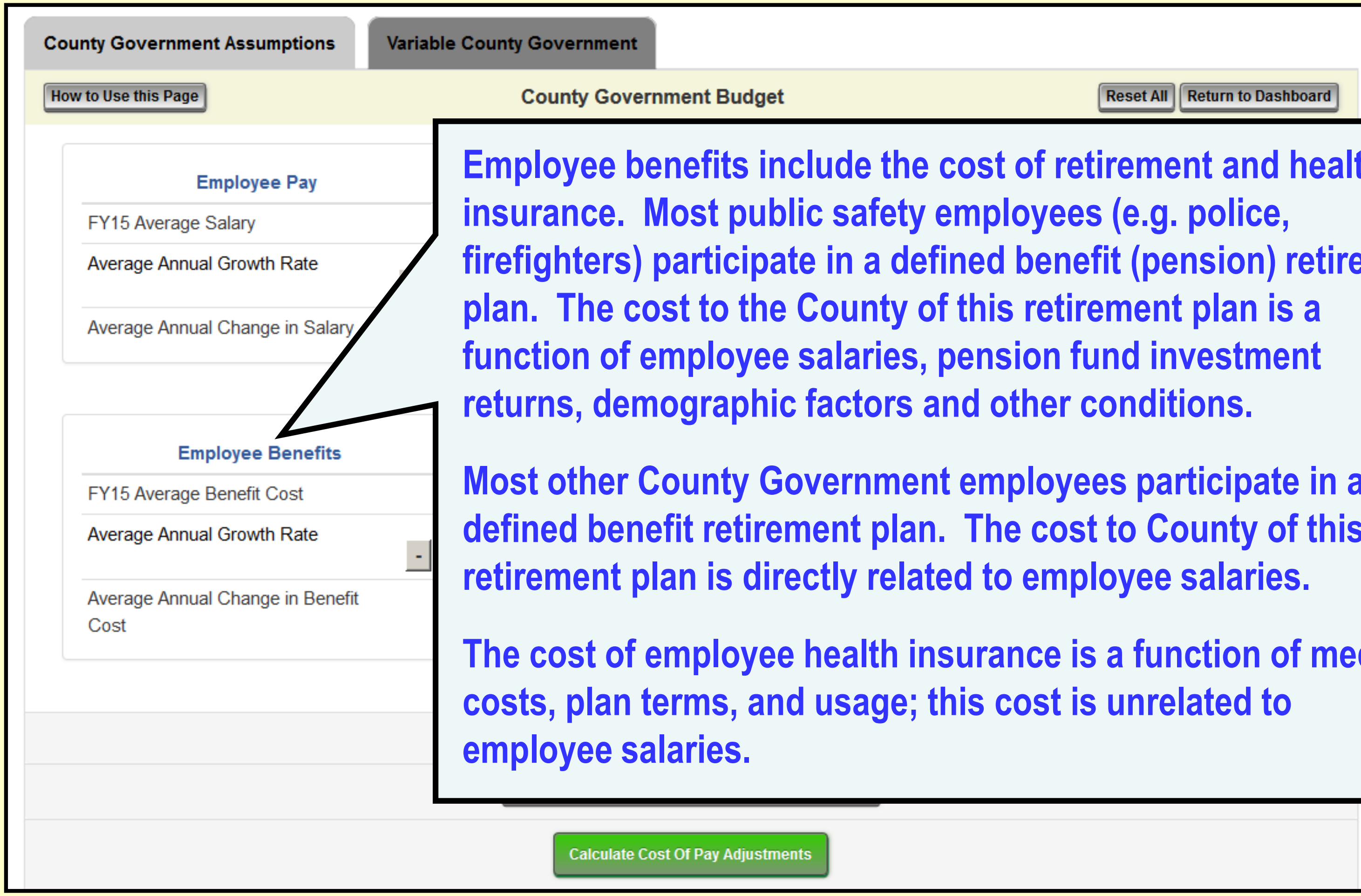
VARIABLE COUNTY GOVERNMENT PAGE



For most County Government employees, pay increases are subject to collective bargaining with employee organizations (see the “Calculate Cost of Pay Adjustments” section).

Note the factors that affect County Government spending.

VARIABLE COUNTY GOVERNMENT PAGE



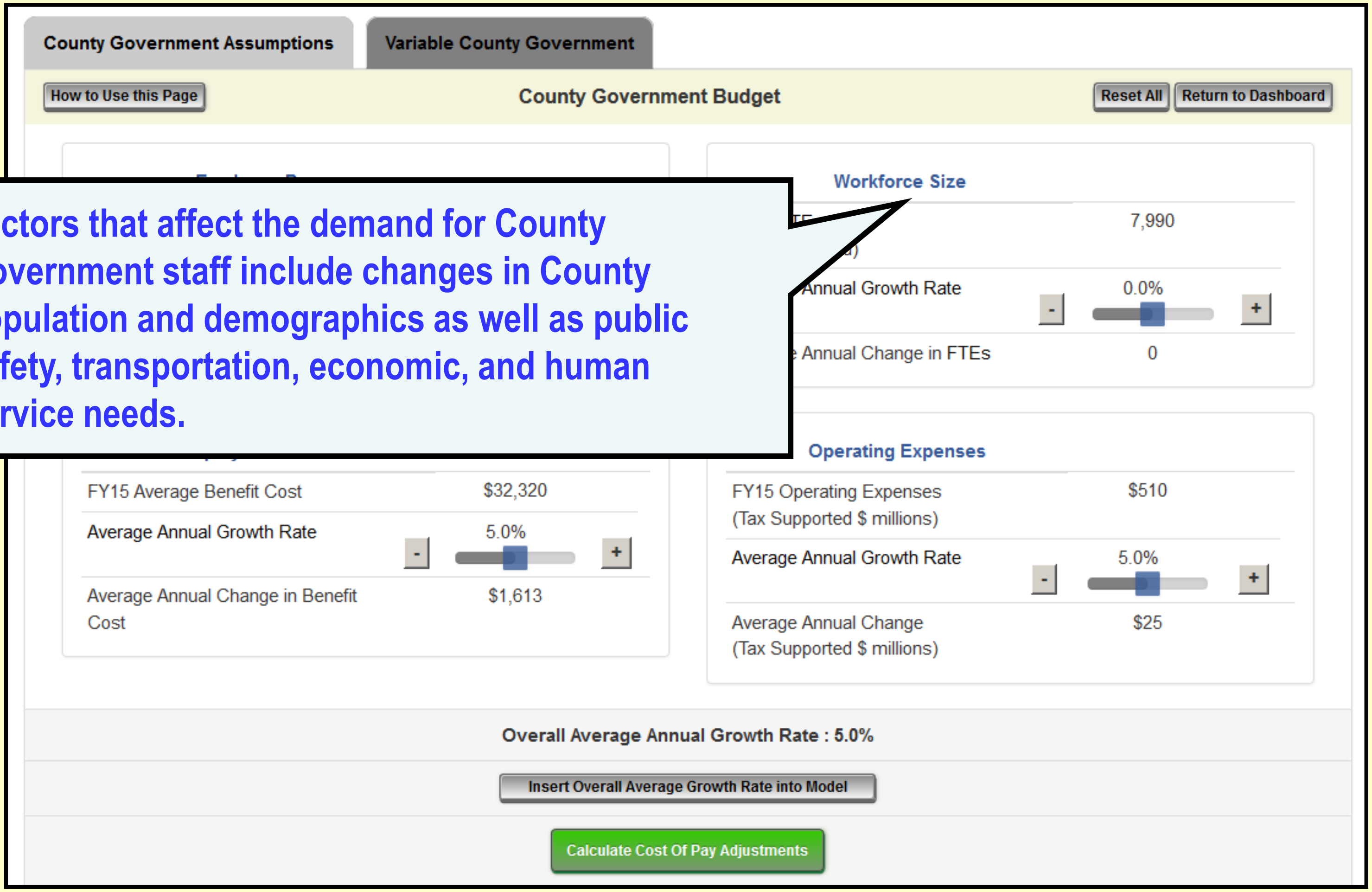
Employee benefits include the cost of retirement and health insurance. Most public safety employees (e.g. police, firefighters) participate in a defined benefit (pension) retirement plan. The cost to the County of this retirement plan is a function of employee salaries, pension fund investment returns, demographic factors and other conditions.

Most other County Government employees participate in a defined benefit retirement plan. The cost to County of this retirement plan is directly related to employee salaries.

The cost of employee health insurance is a function of medical costs, plan terms, and usage; this cost is unrelated to employee salaries.

Note the factors that affect County Government spending.

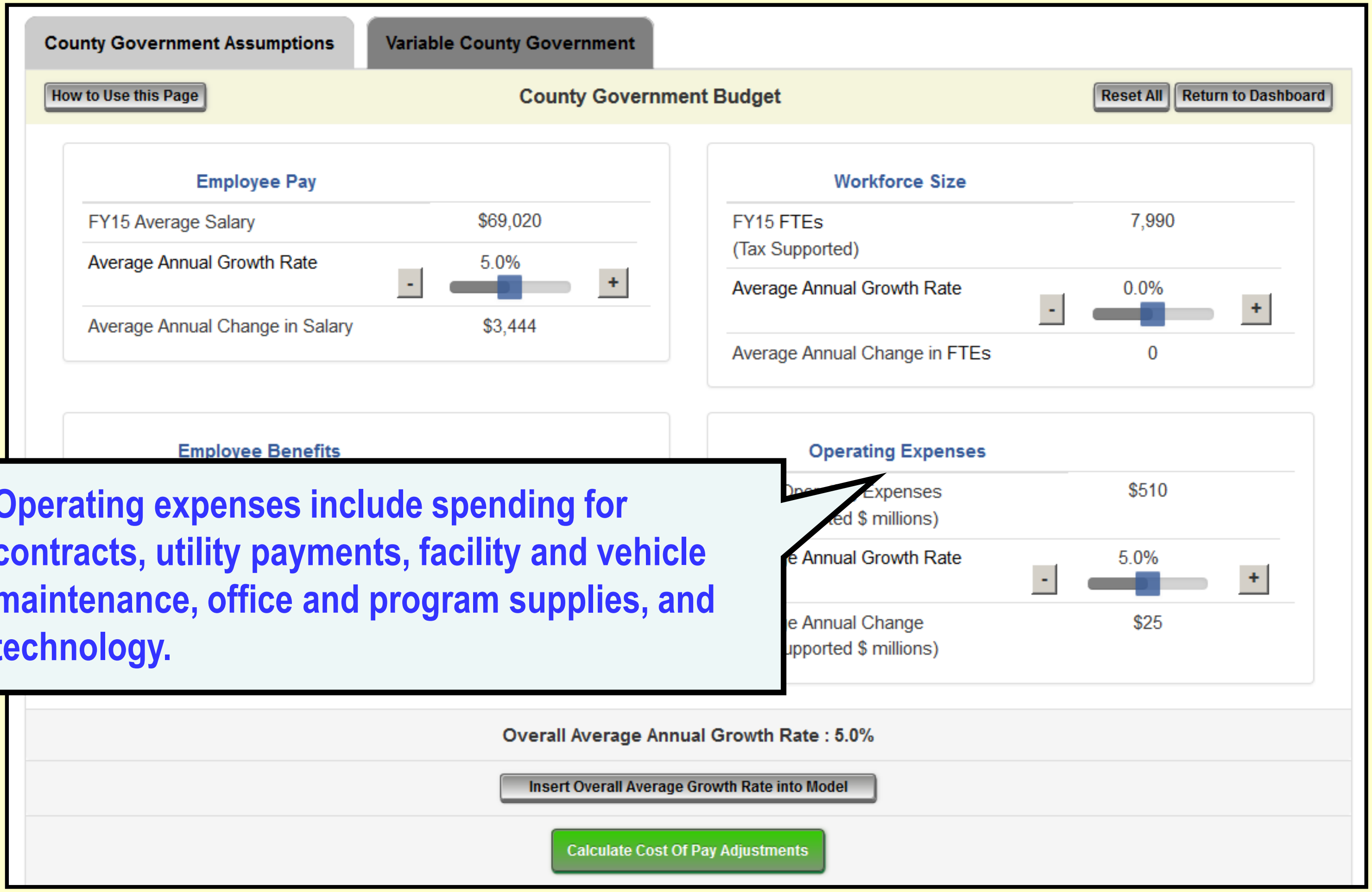
VARIABLE COUNTY GOVERNMENT PAGE



Factors that affect the demand for County Government staff include changes in County population and demographics as well as public safety, transportation, economic, and human service needs.

Note the factors that affect County Government spending.

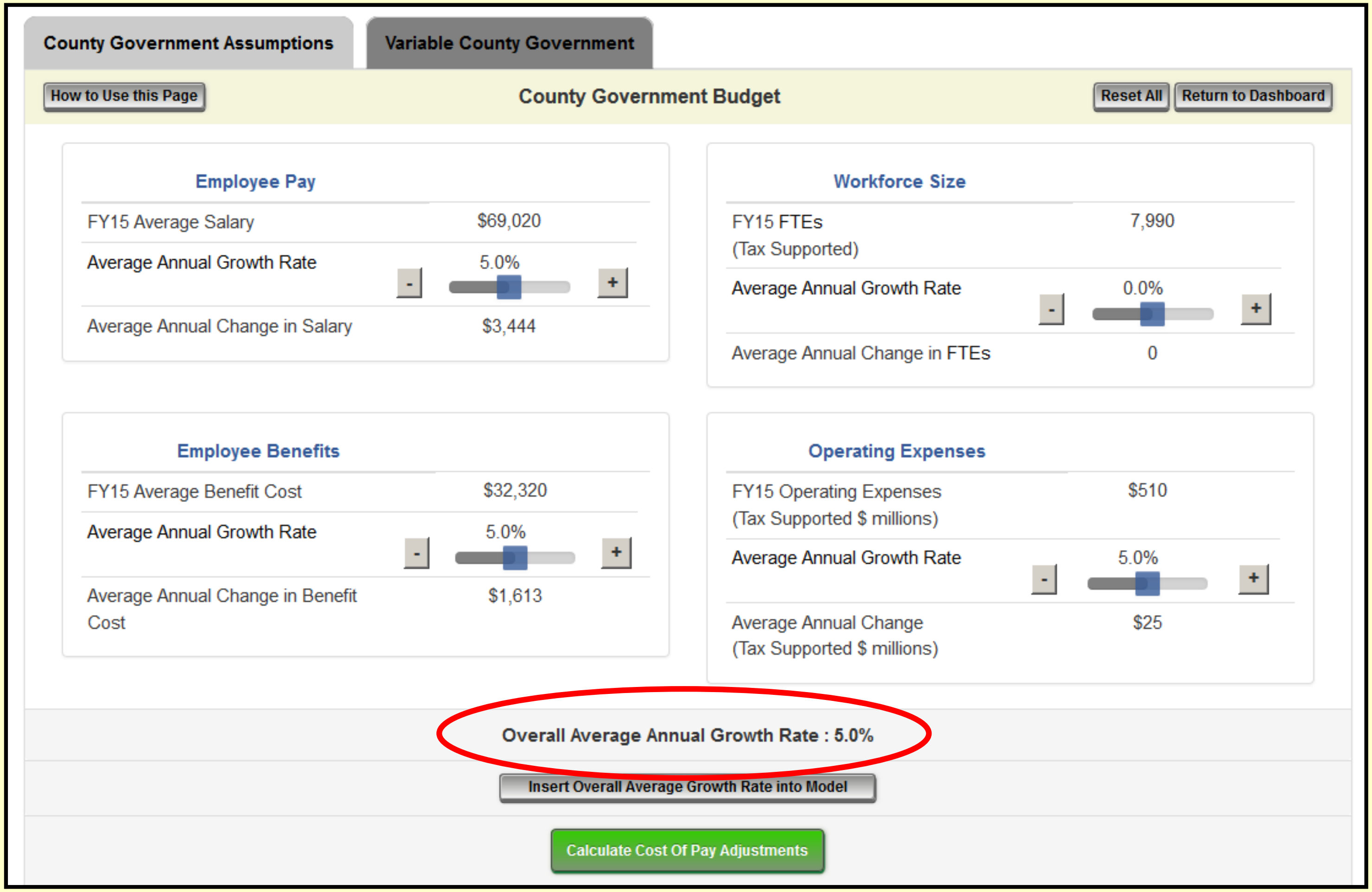
VARIABLE COUNTY GOVERNMENT PAGE



Operating expenses include spending for contracts, utility payments, facility and vehicle maintenance, office and program supplies, and technology.

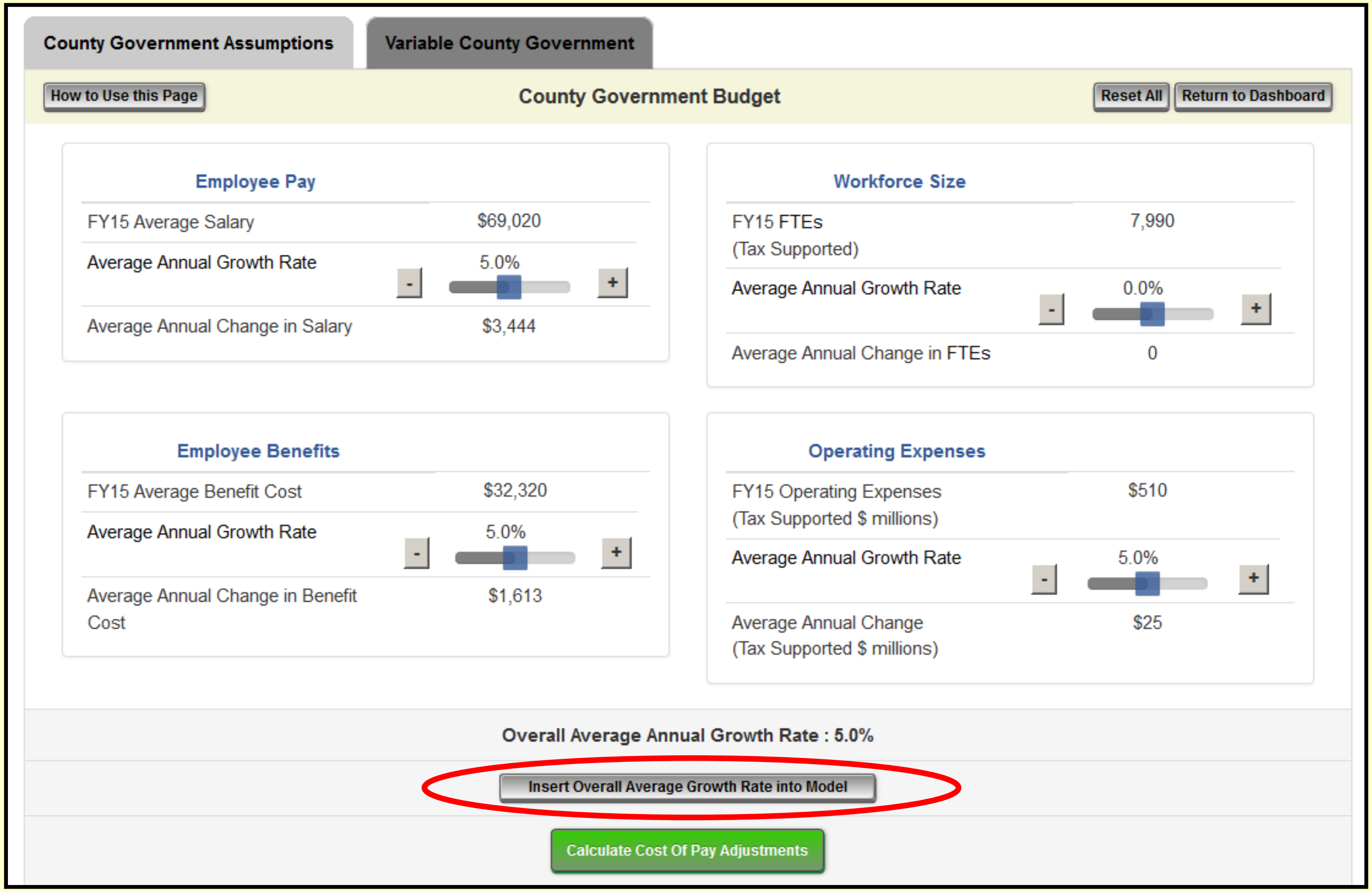
Note the factors that affect County Government spending.

VARIABLE COUNTY GOVERNMENT PAGE



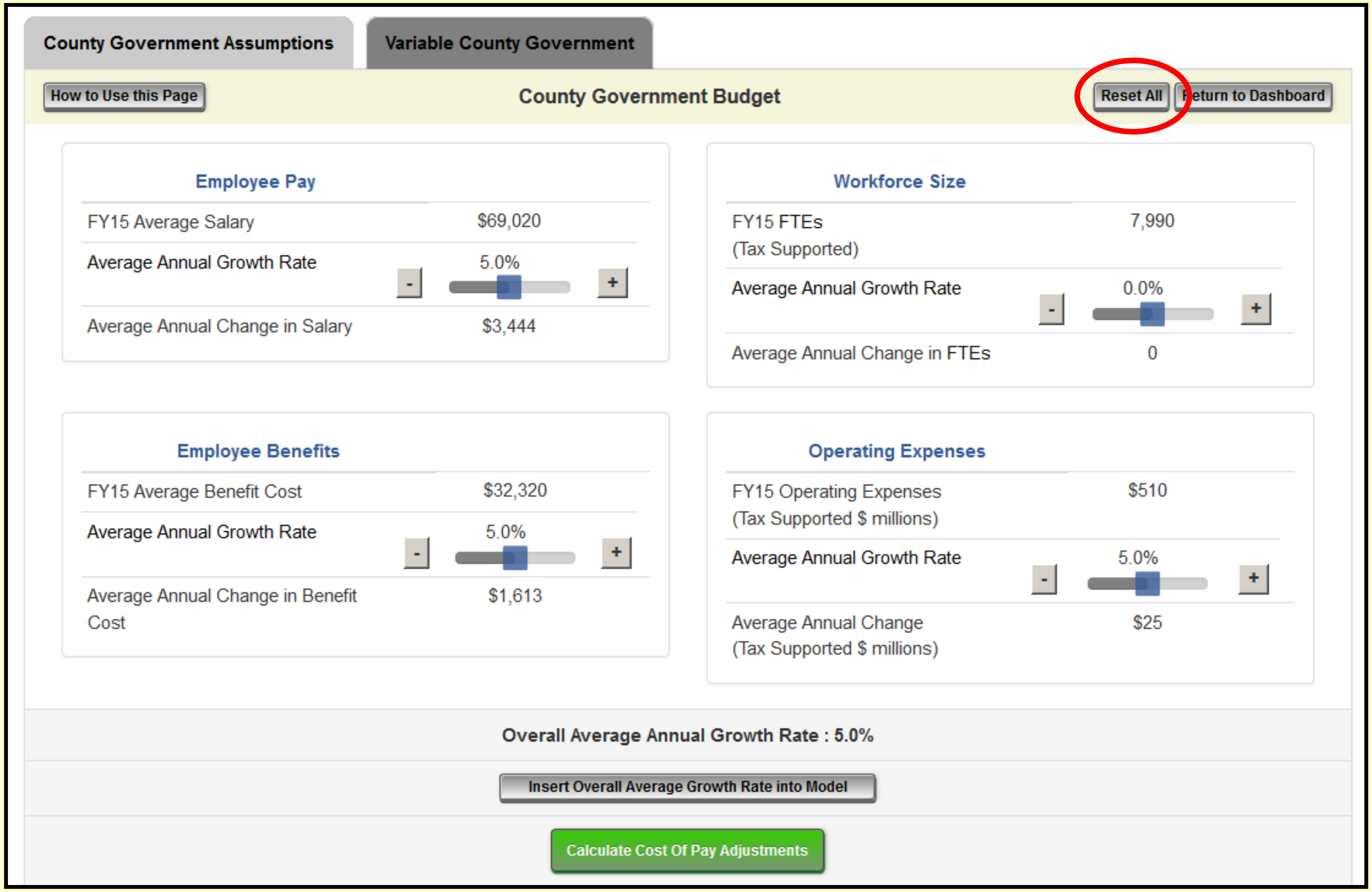
The model calculates the overall annual growth rate of County Government (tax-supported) expenditures resulting from the assumptions inputted on this page. (The image above shows the growth rate at the default settings.)

VARIABLE COUNTY GOVERNMENT PAGE



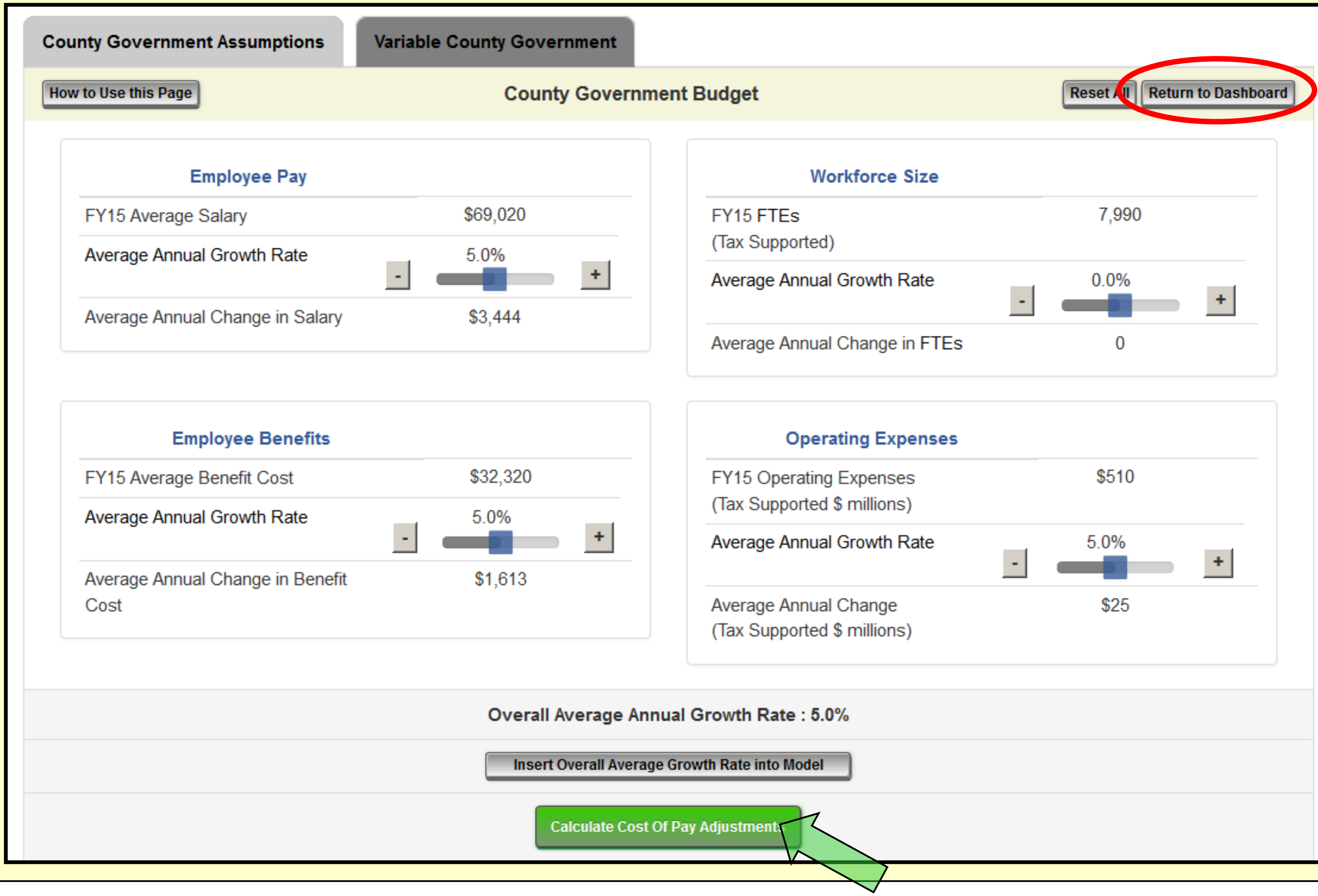
If you have made any changes to the default settings, you may click the "Insert Overall Average Growth Rate into Model" button to return to the Variable Agency Funding page and adjust the County Government average annual growth rate to match the assumptions inputted on this page.

VARIABLE COUNTY GOVERNMENT PAGE



Use the “Reset All” button to restore the default settings. (The default setting for employee pay, employee benefits, and operating expenses is the average annual growth rate for the County Government inputted into the Variable Agency Funding page. The default setting for workforce size is a 0% annual rate of growth.)

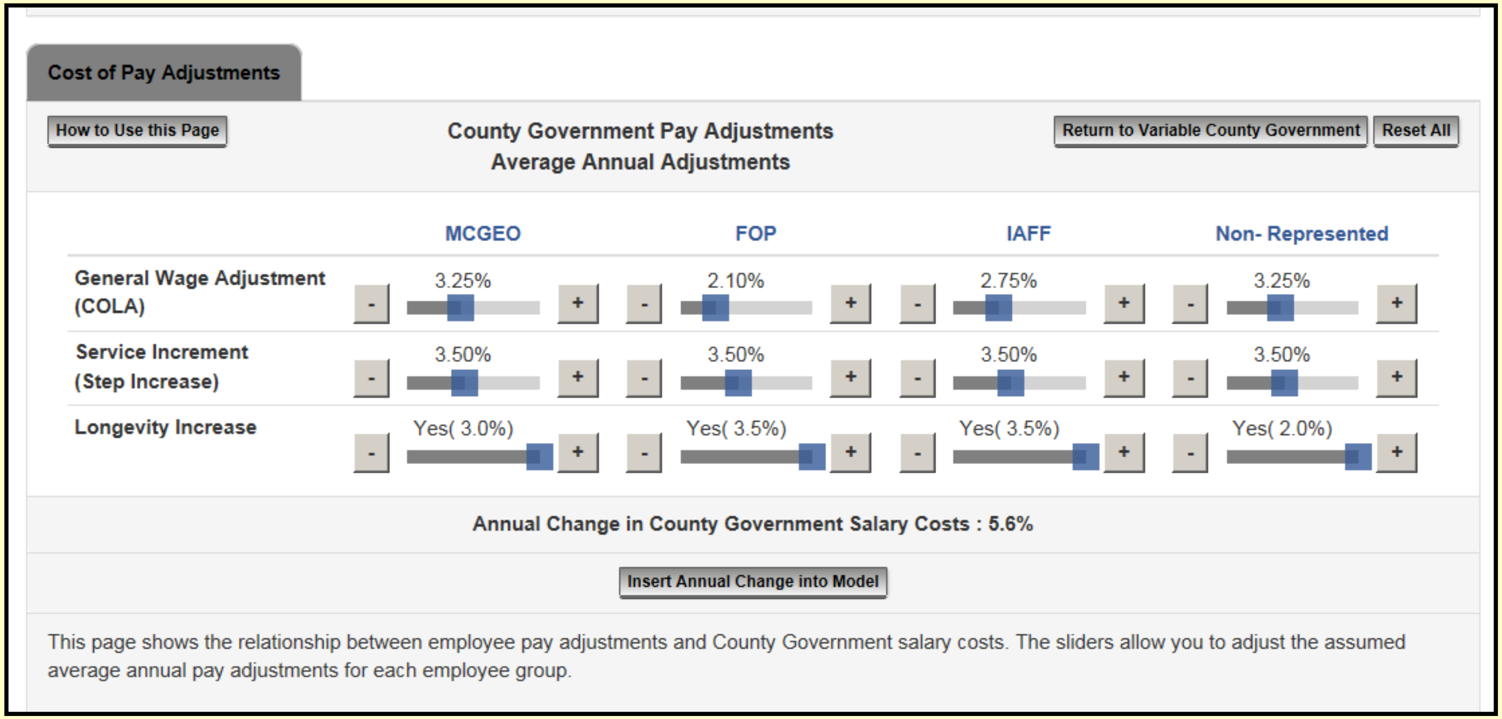
VARIABLE COUNTY GOVERNMENT PAGE



To continue, click the "Calculate Cost of Pay Adjustments" button.

(or to return to the Dashboard, click the "Return to Dashboard" button).

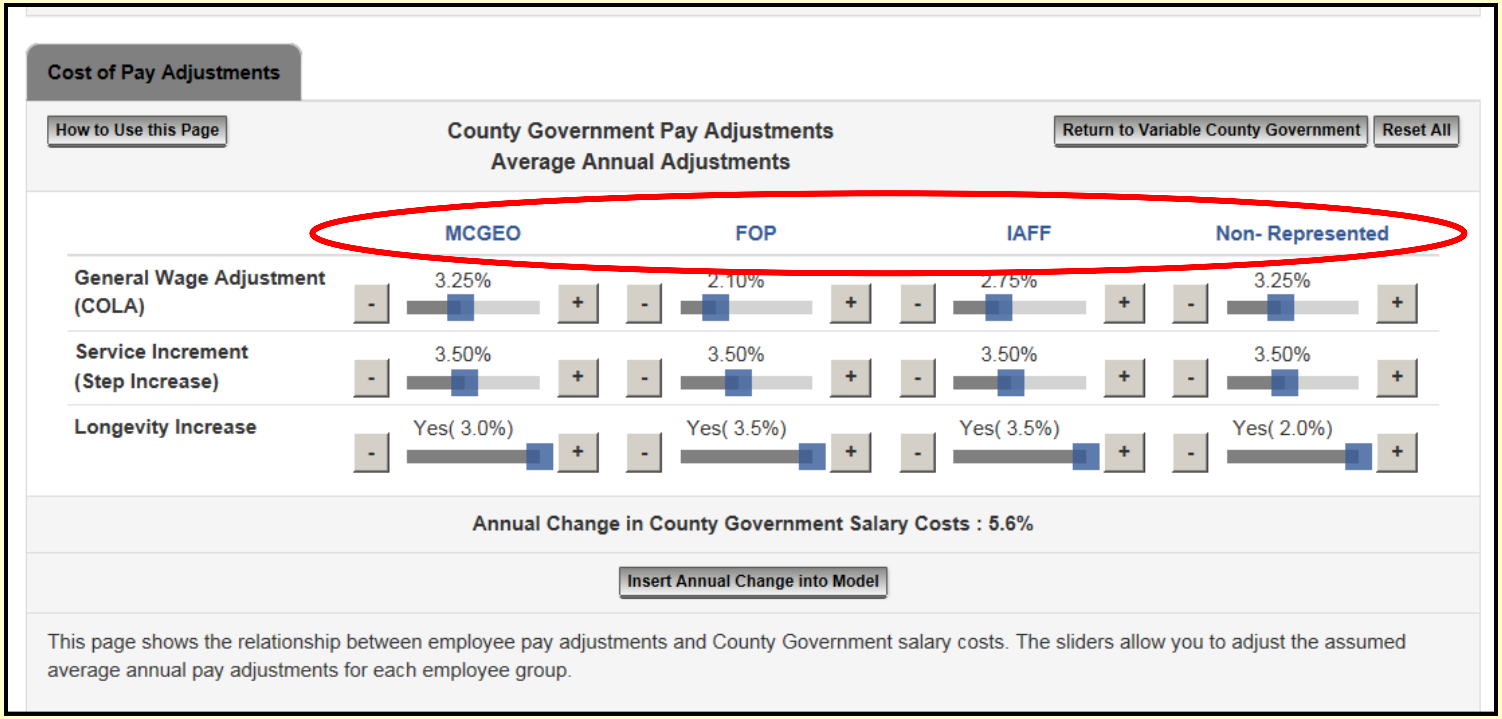
COST OF PAY ADJUSTMENTS PAGE



This page allows you to change County Government employee pay assumptions.

This page shows the relationship between employee pay adjustments and County Government salary costs. The sliders allow you to adjust the assumed average annual pay adjustments for each employee group.

COST OF PAY ADJUSTMENTS PAGE



Each County Government employee is a member of one of four groups.

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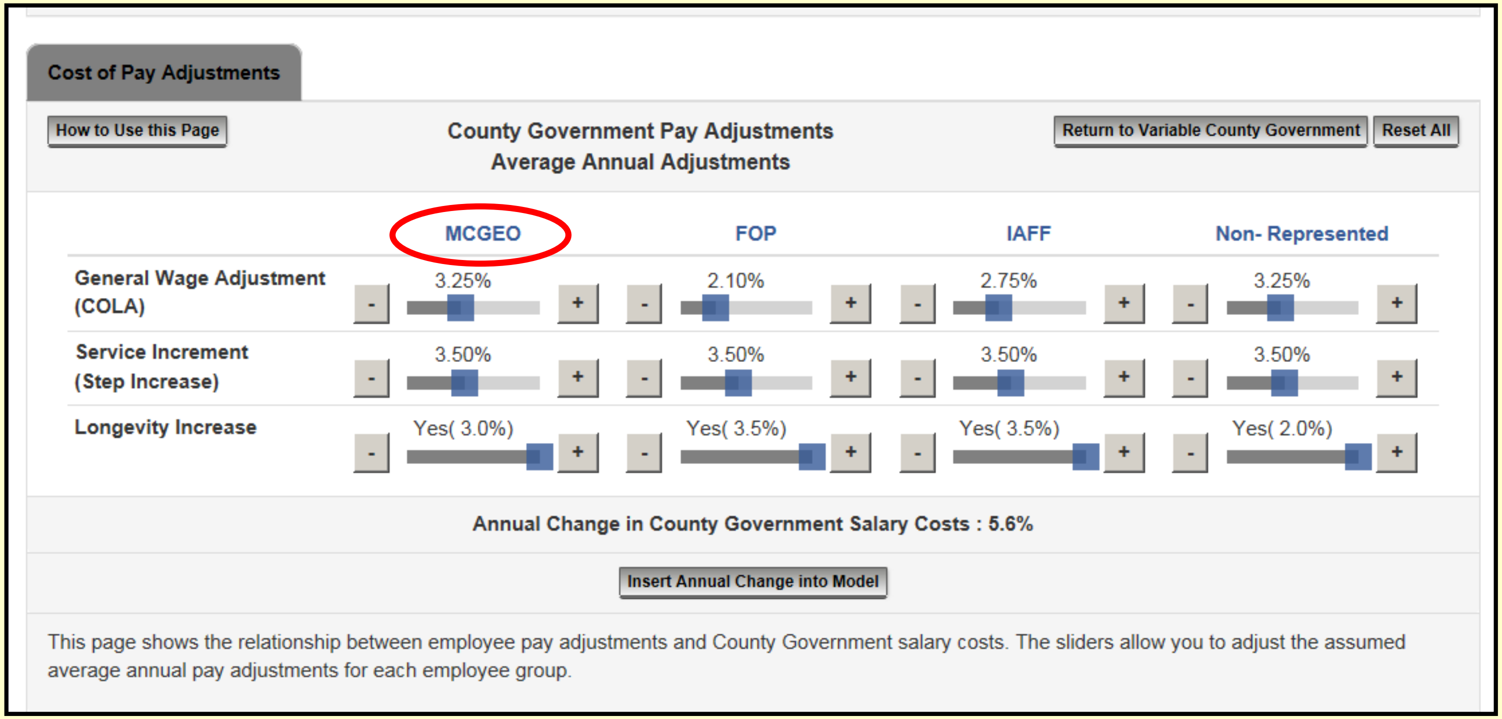
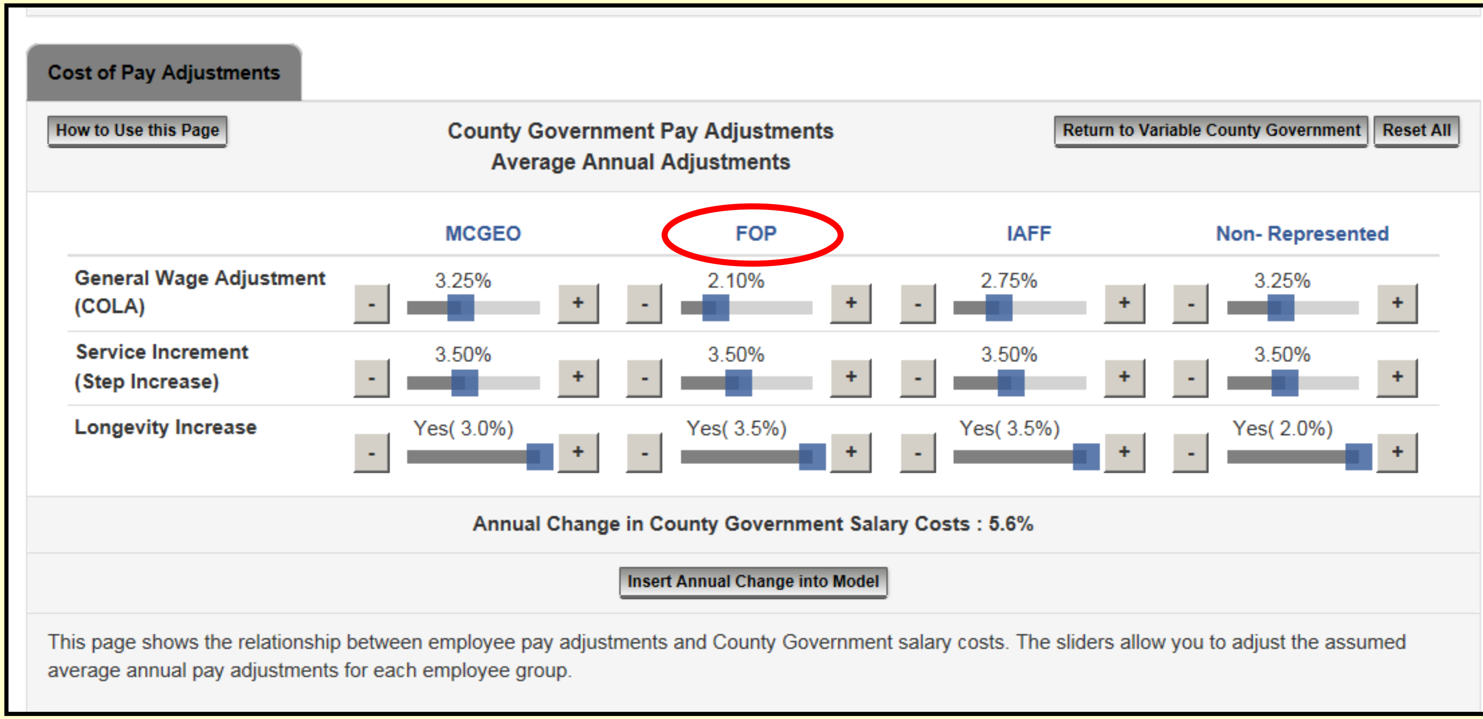
COST OF PAY ADJUSTMENTS PAGE



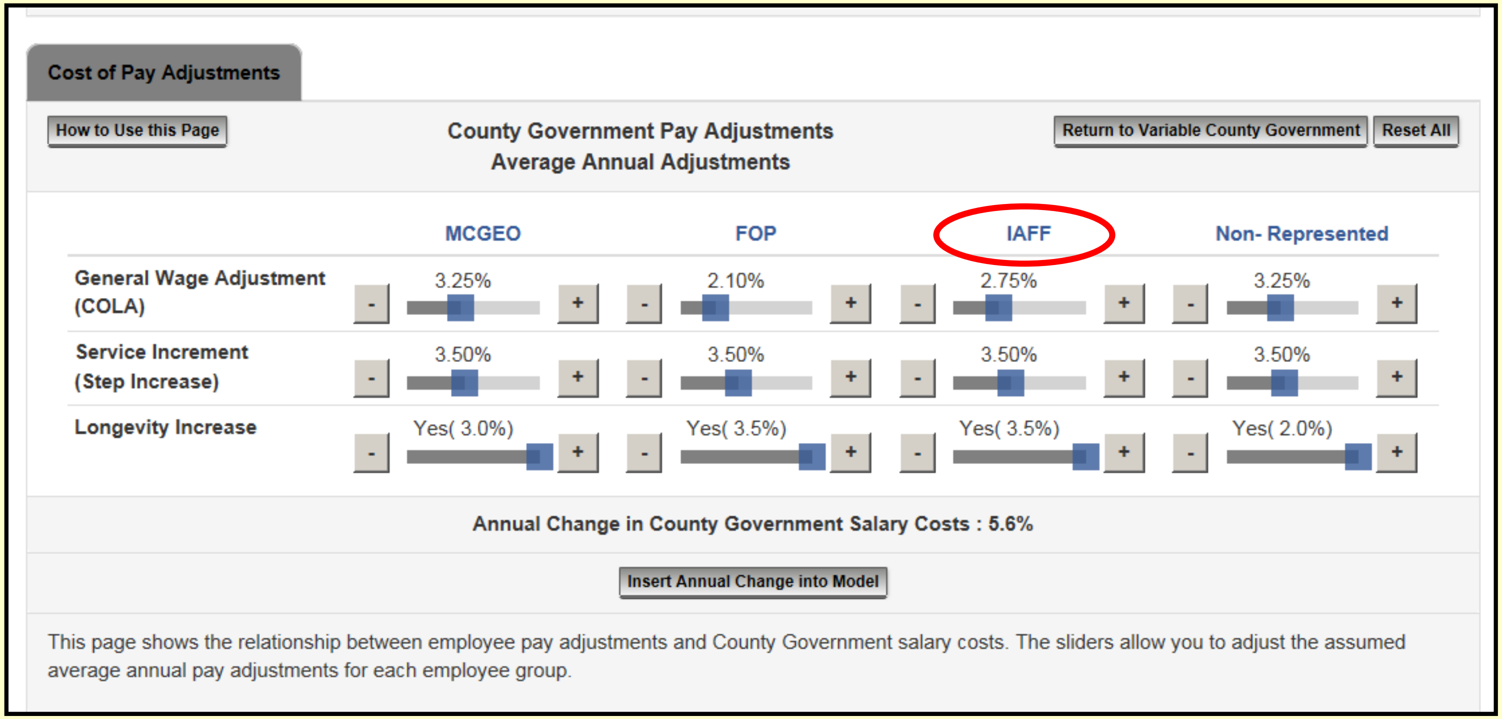
The Municipal and County Government Employee Organization (MCGEO), United Food and Commercial Workers, Local 1994 represents office, professional, technical, and paraprofessional employees as well as bus drivers, facilities and maintenance workers, and other employees who posses specialized manual skills.

COST OF PAY ADJUSTMENTS PAGE



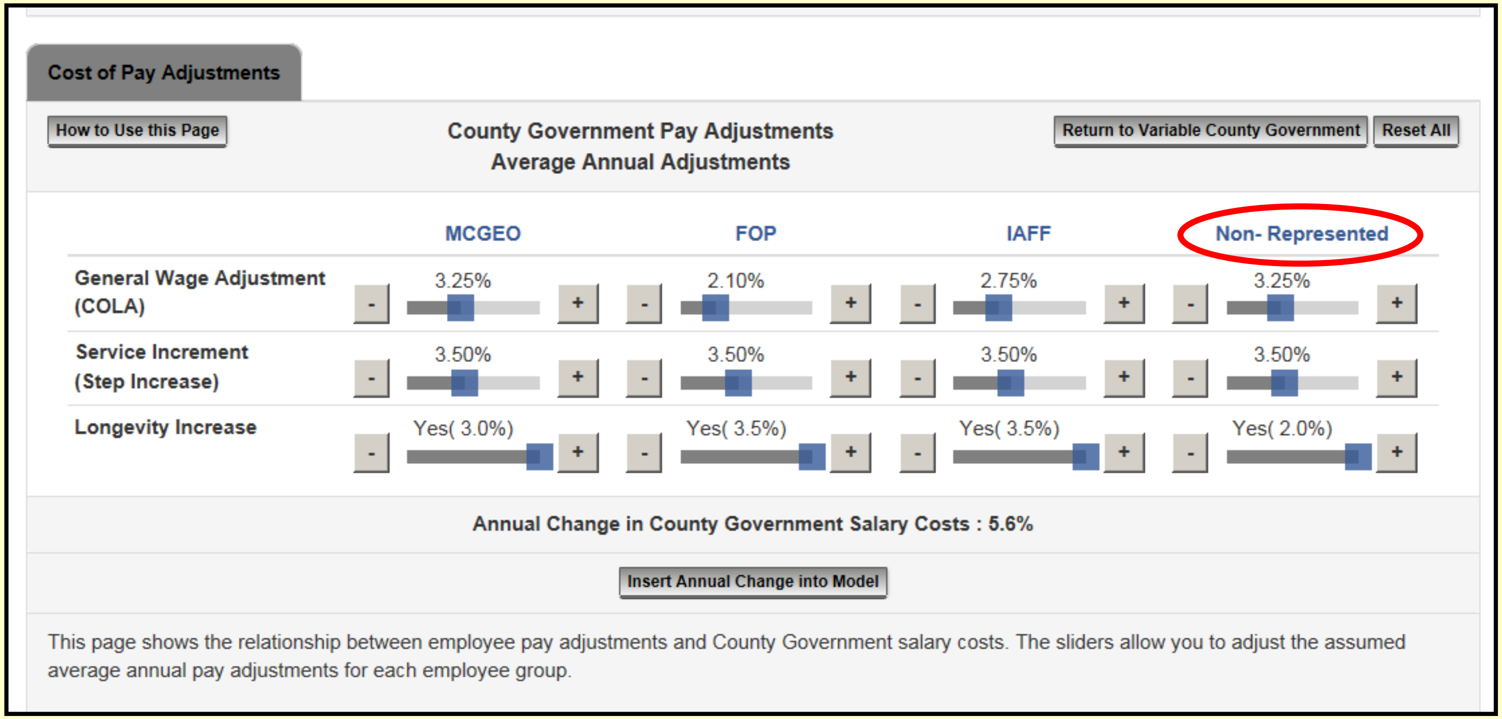
The Fraternal Order of Police (FOP), Montgomery County Lodge 35 represents police officers.

COST OF PAY ADJUSTMENTS PAGE



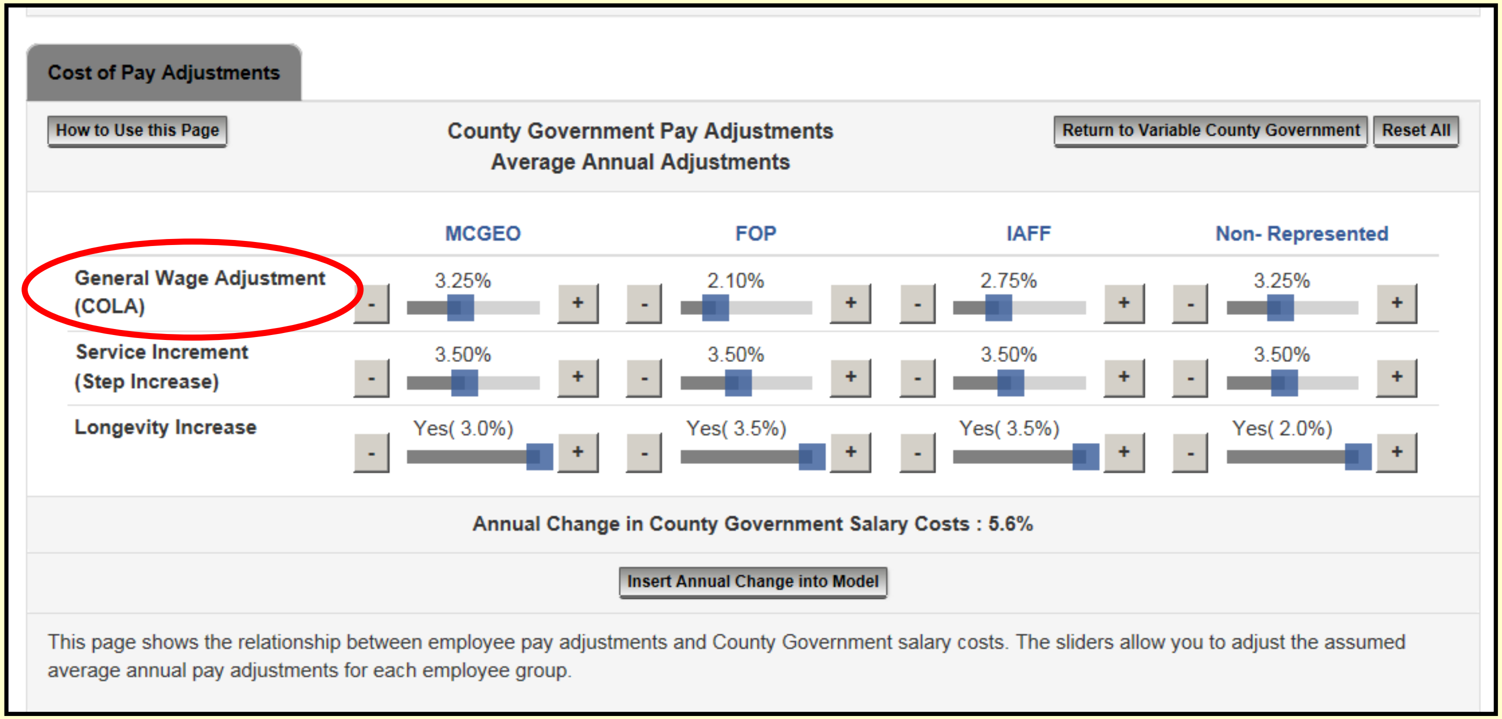
The Montgomery County Career Firefighters Association, International Association of Firefighters (IAFF), Local 1664 represents firefighters and emergency medical personnel.

COST OF PAY ADJUSTMENTS PAGE



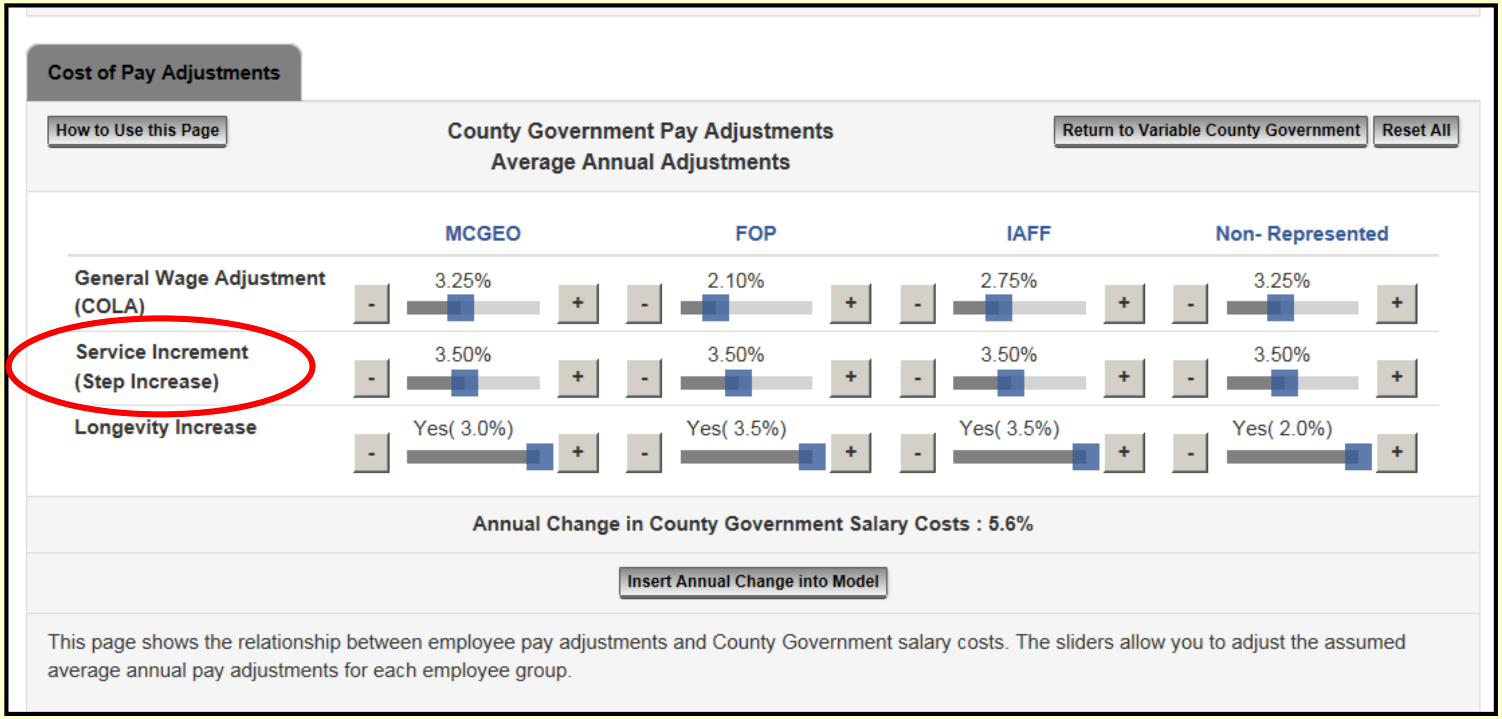
Non-represented employees include most County Government managers, employees who provide direct support to managers, staff in certain departments (such as the Office of Human Resources) and legislative branch staff.

COST OF PAY ADJUSTMENTS PAGE



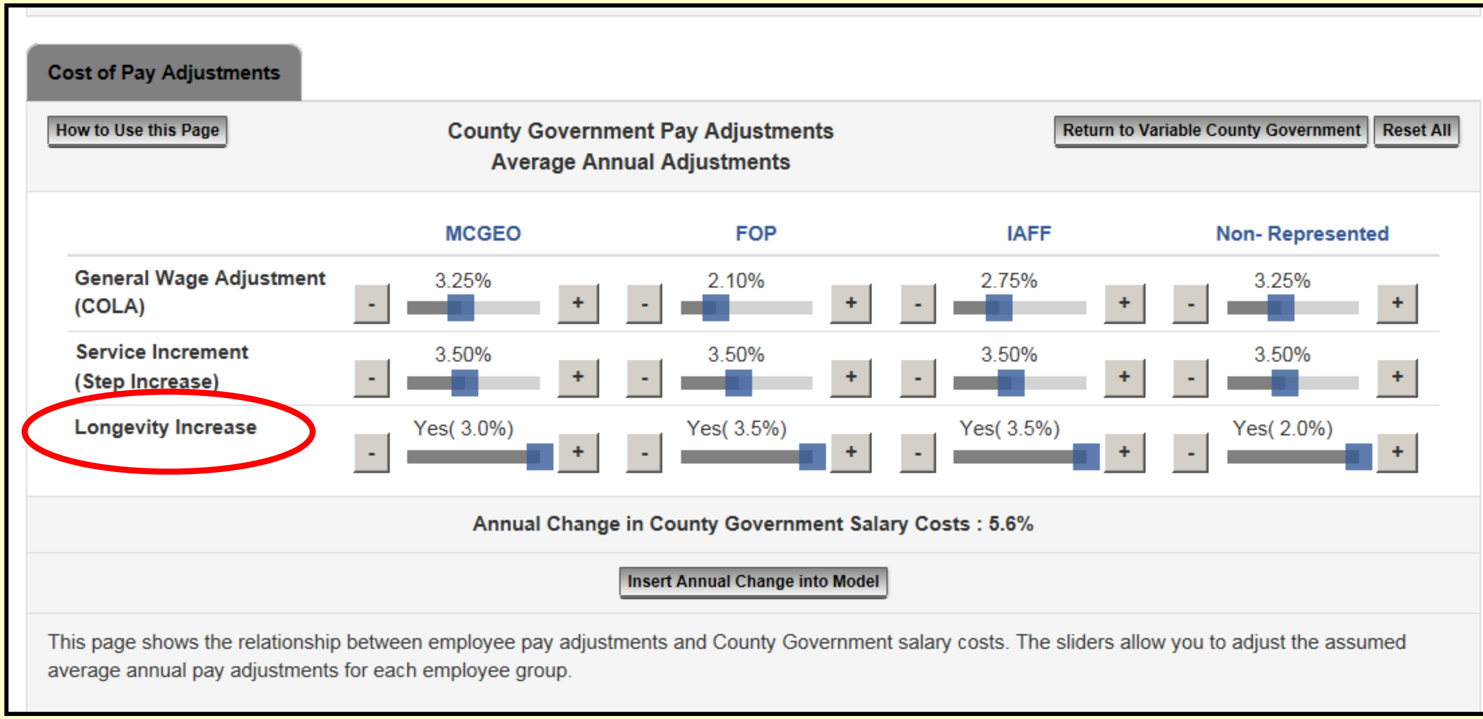
A general wage adjustment (also know as a "cost of living adjustment," or "COLA") is an across-the-board pay increase of the same amount or the same percentage given to each employee.

COST OF PAY ADJUSTMENTS PAGE



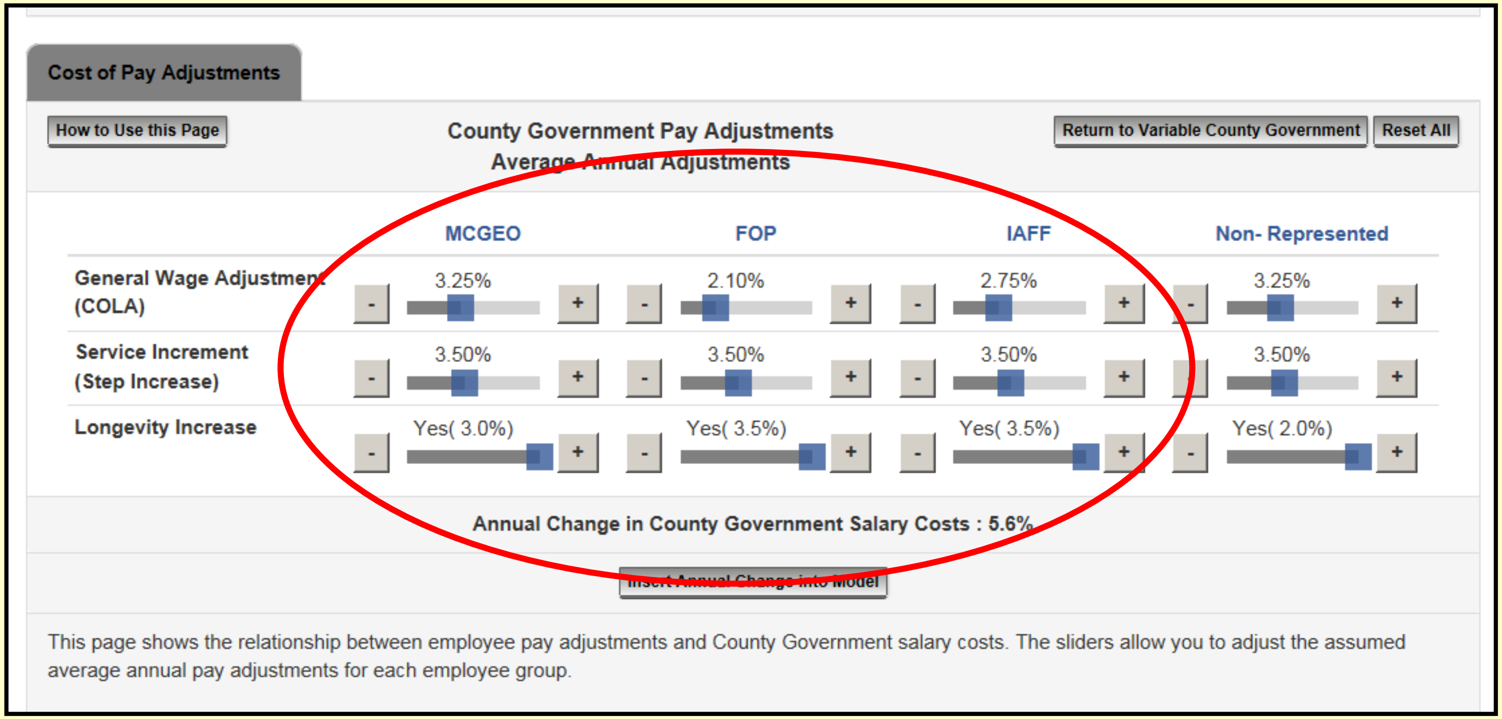
A service increment (also know as a "step increase") is a salary increase granted to employees with satisfactory performance. An employee earning a salary at the top of the pay scale for his/her position is not eligible to receive a service increment.

COST OF PAY ADJUSTMENTS PAGE



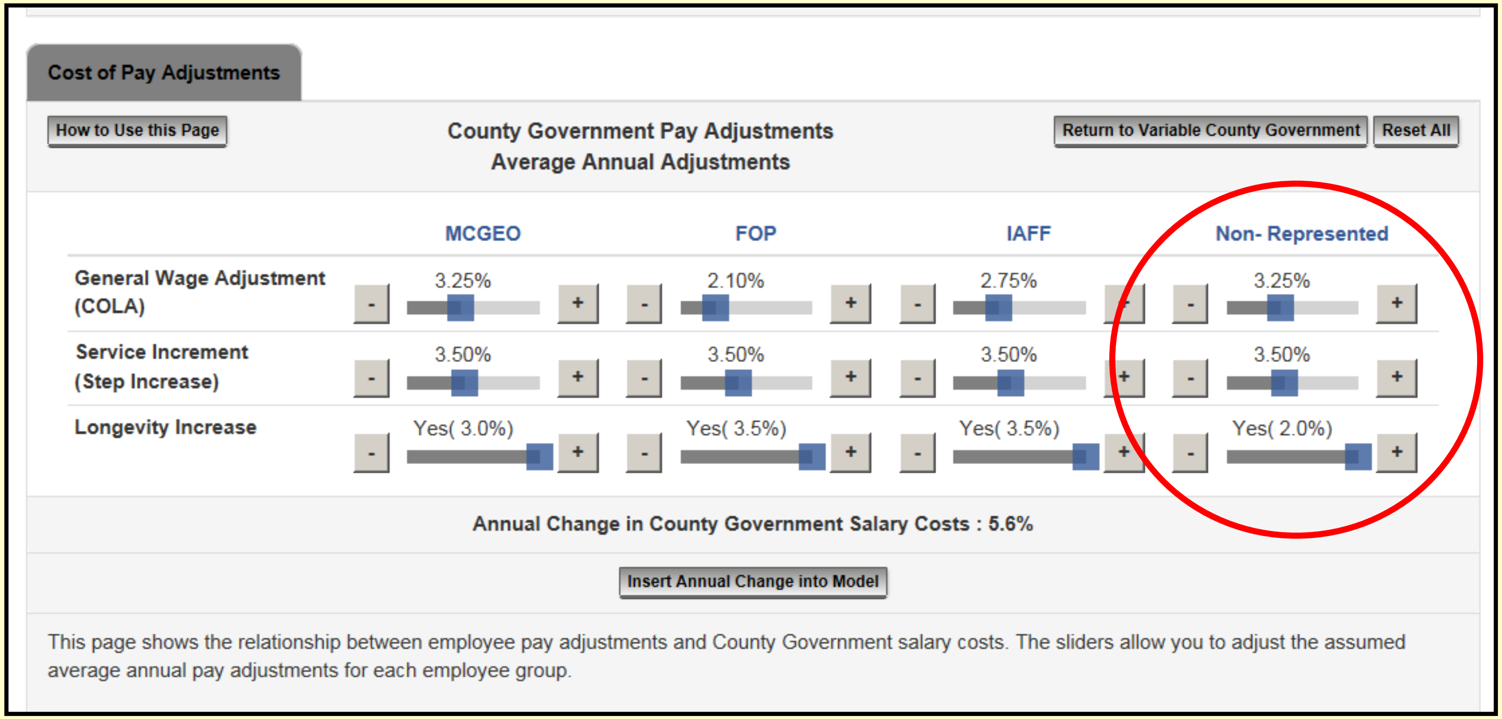
Employees who have completed 20 years of service are eligible for a longevity adjustment to their base pay. IAFF members are eligible for an additional longevity increase at 28 years of service.

COST OF PAY ADJUSTMENTS PAGE



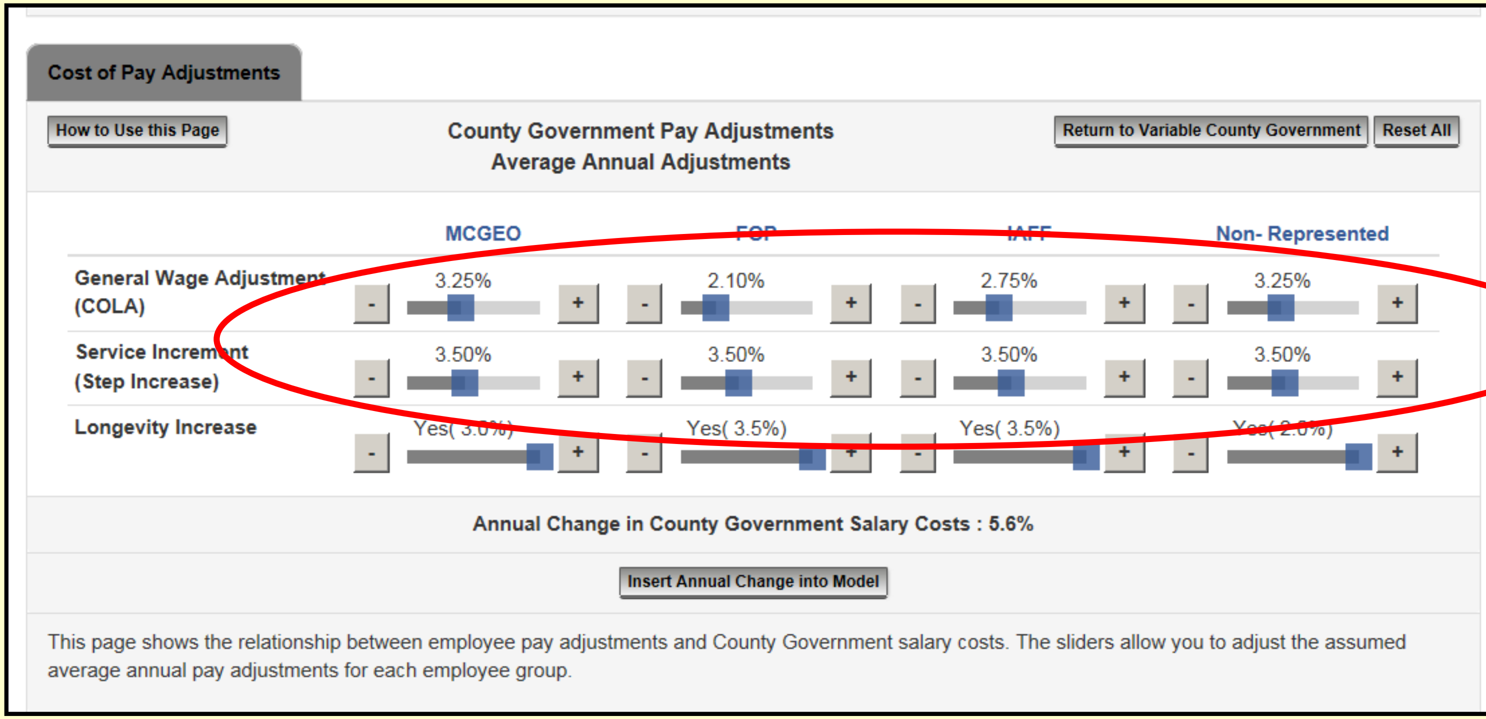
The default settings set pay adjustments at the level included in collective bargaining agreements signed by the County Executive with MCGEO, FOP, and IAFF for the first year of the six-year Fiscal Plan period.

COST OF PAY ADJUSTMENTS PAGE



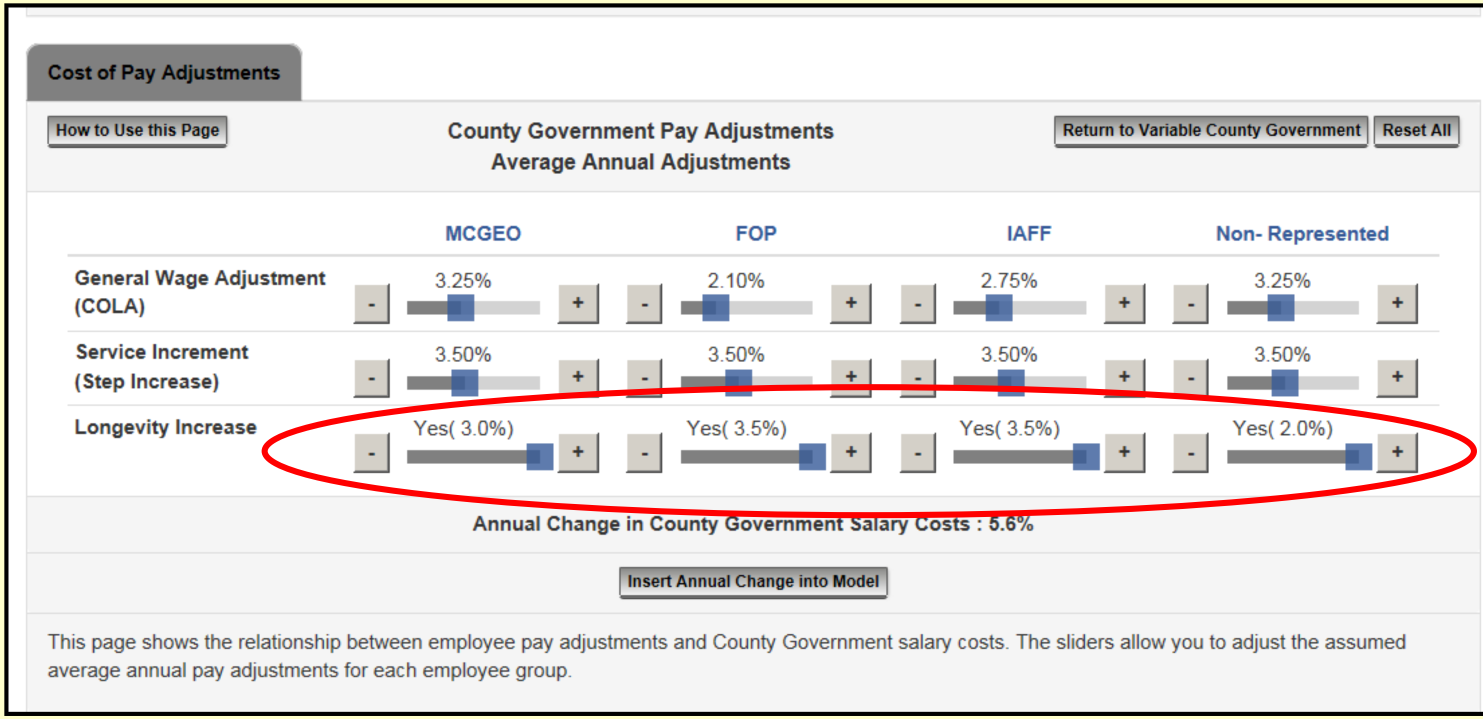
The default setting for non-represented employees parallels the pay adjustments for MCGEO employees.

Cost of Pay Adjustments Page



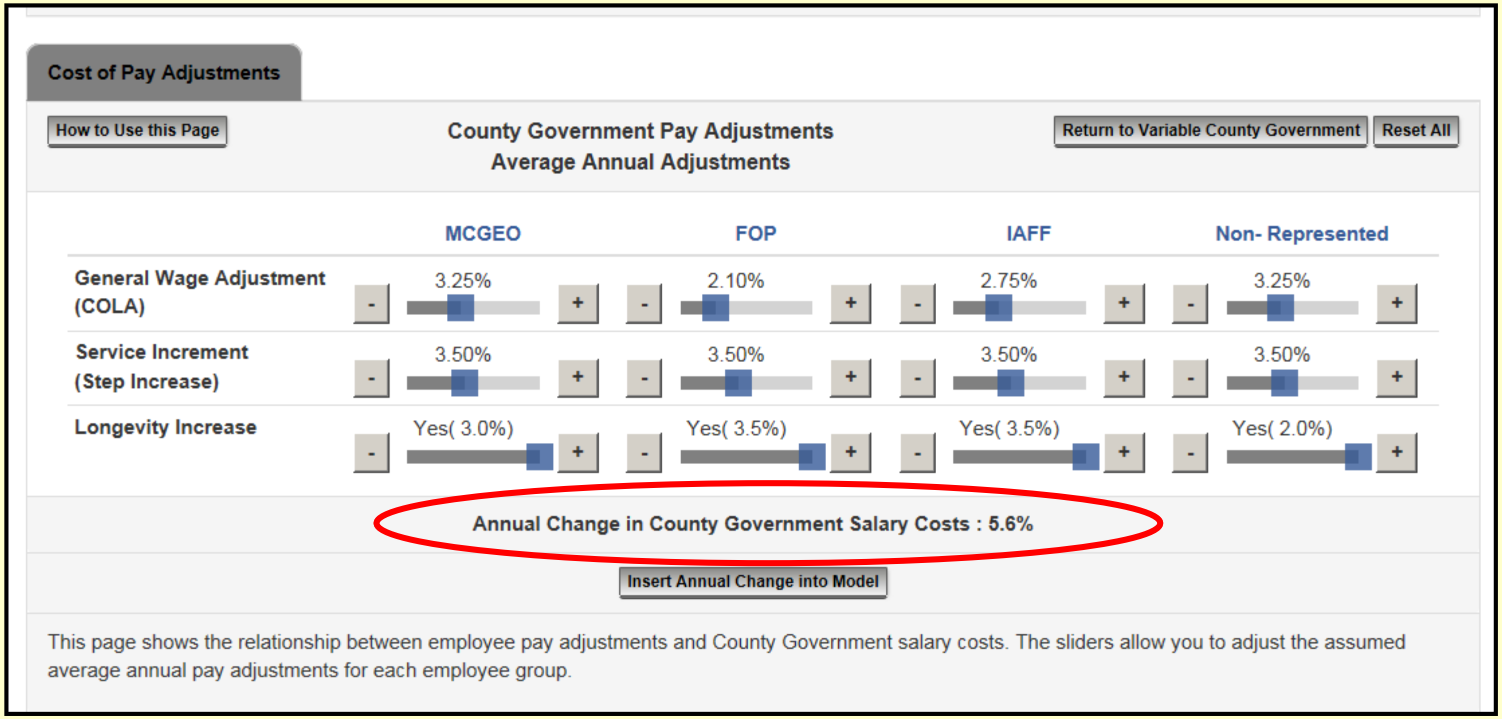
Use the sliders to adjust the assumed average annual General Wage and Service Increment pay adjustments (for each year of the six-year Fiscal Plan period) for each employee group.

COST OF PAY ADJUSTMENTS PAGE



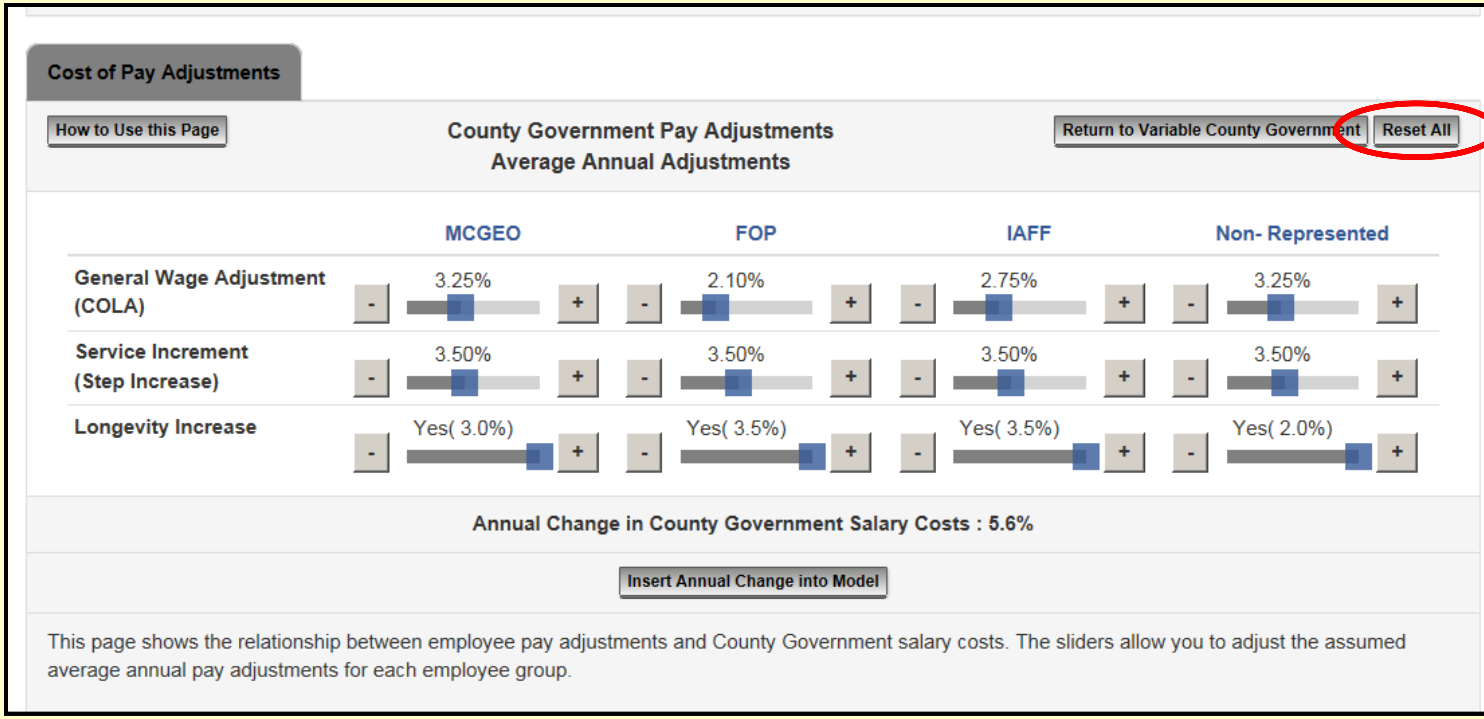
The longevity increase sliders are "yes-no" toggles. Click to the left ("yes") to assume award of these pay adjustments; click to the right ("no") to remove these pay adjustments. (Longevity increase percentages correspond to amounts included in current labor agreements.)

COST OF PAY ADJUSTMENTS PAGE



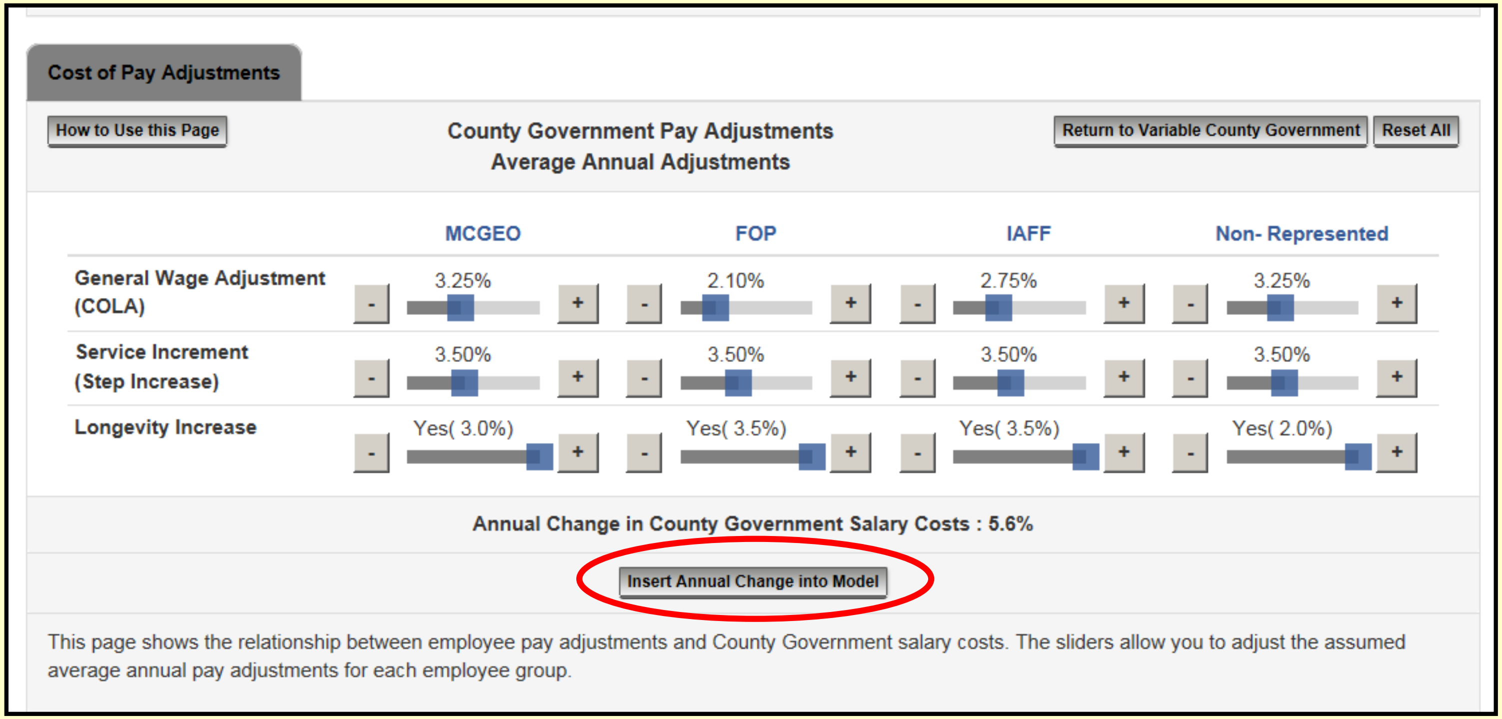
The model calculates the aggregate change in total (tax-supported) County Government salary costs resulting from the inputted assumptions. (The image above shows the change in salary costs resulting from the default settings.)

COST OF PAY ADJUSTMENTS PAGE



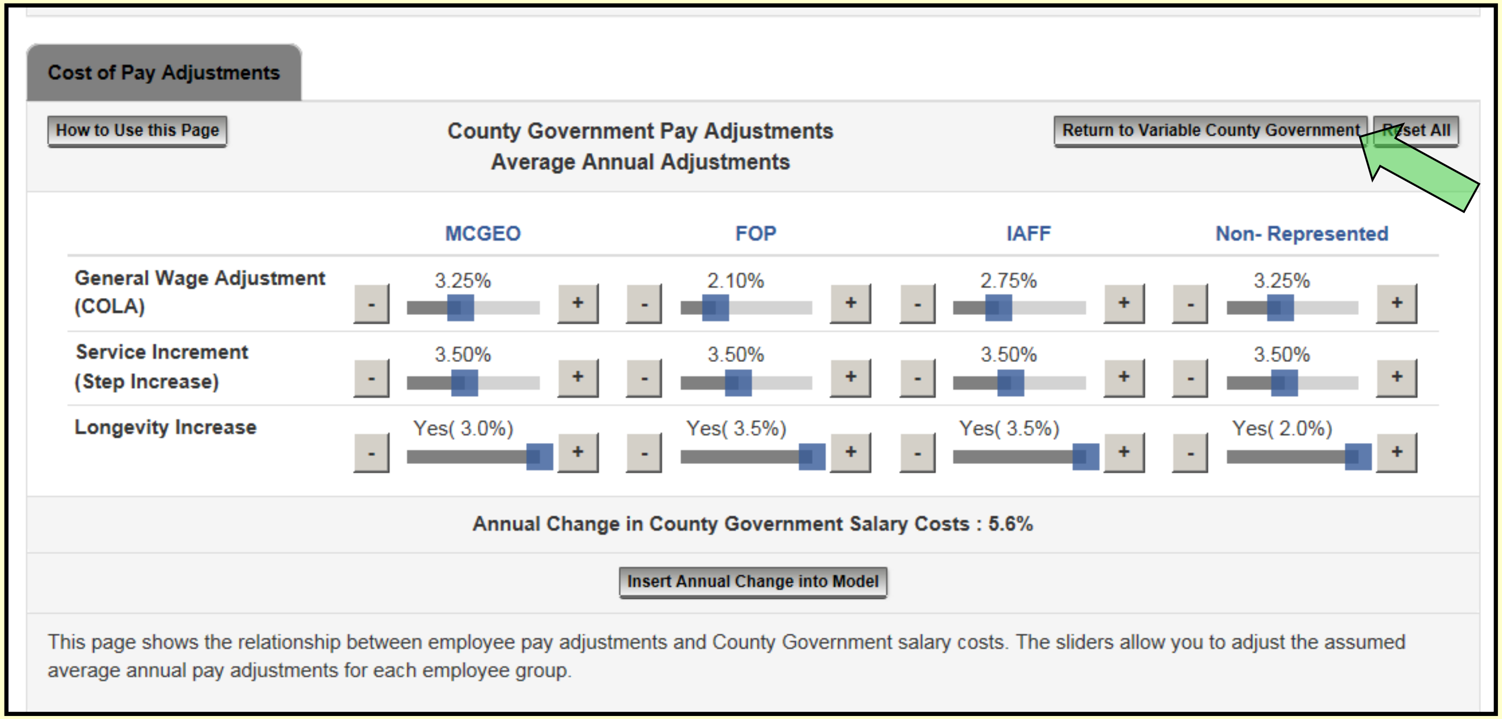
The "Reset All" button sets all assumptions to the default settings (the amounts included in collective bargaining agreements for the first year of the six-year Fiscal Plan period).

COST OF PAY ADJUSTMENTS PAGE



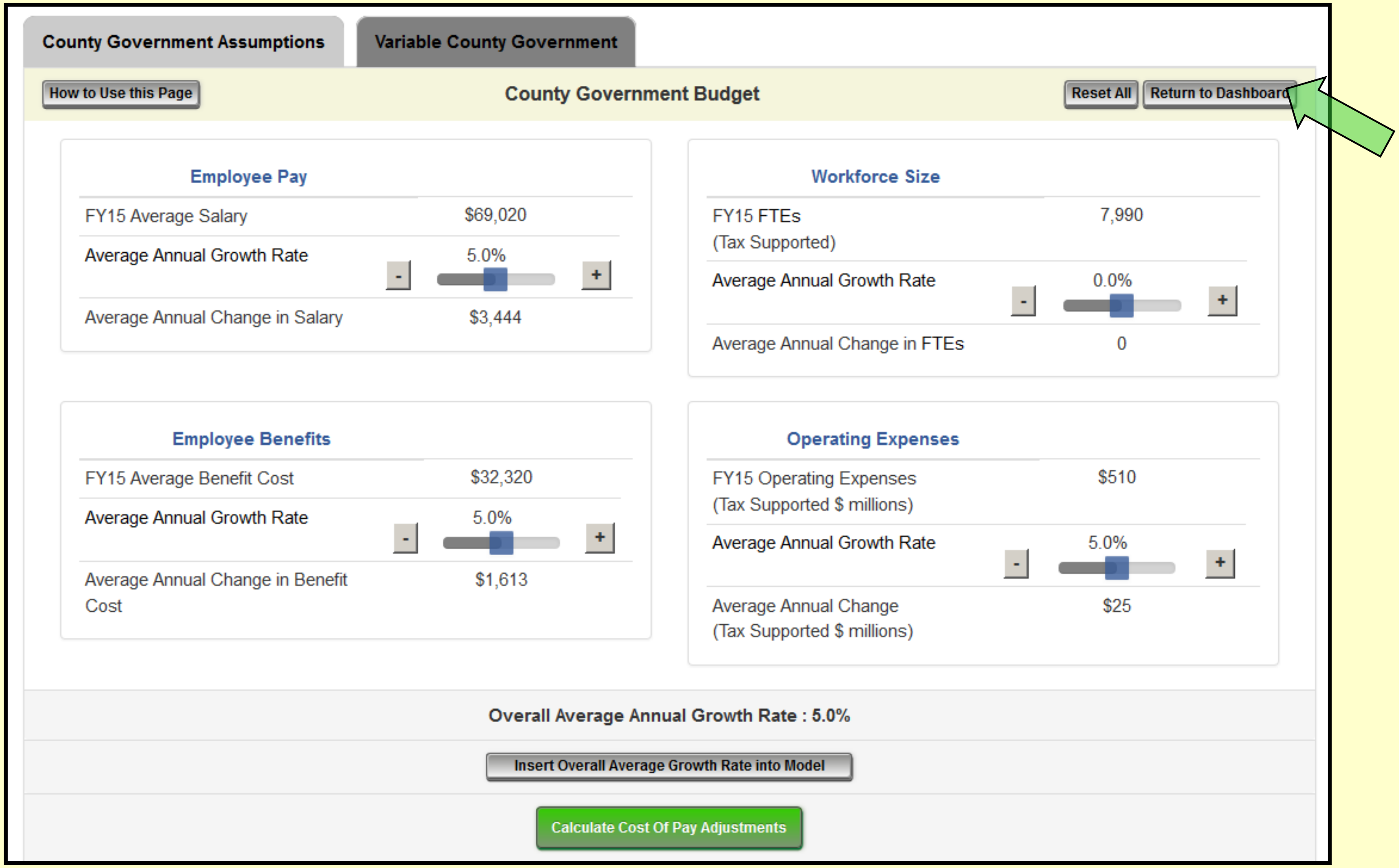
The "Insert Annual Change Into Model" button returns to the Variable County Government Budget page adjusts the average annual salary rate of growth to match the assumptions inputted on this page.

COST OF PAY ADJUSTMENTS PAGE



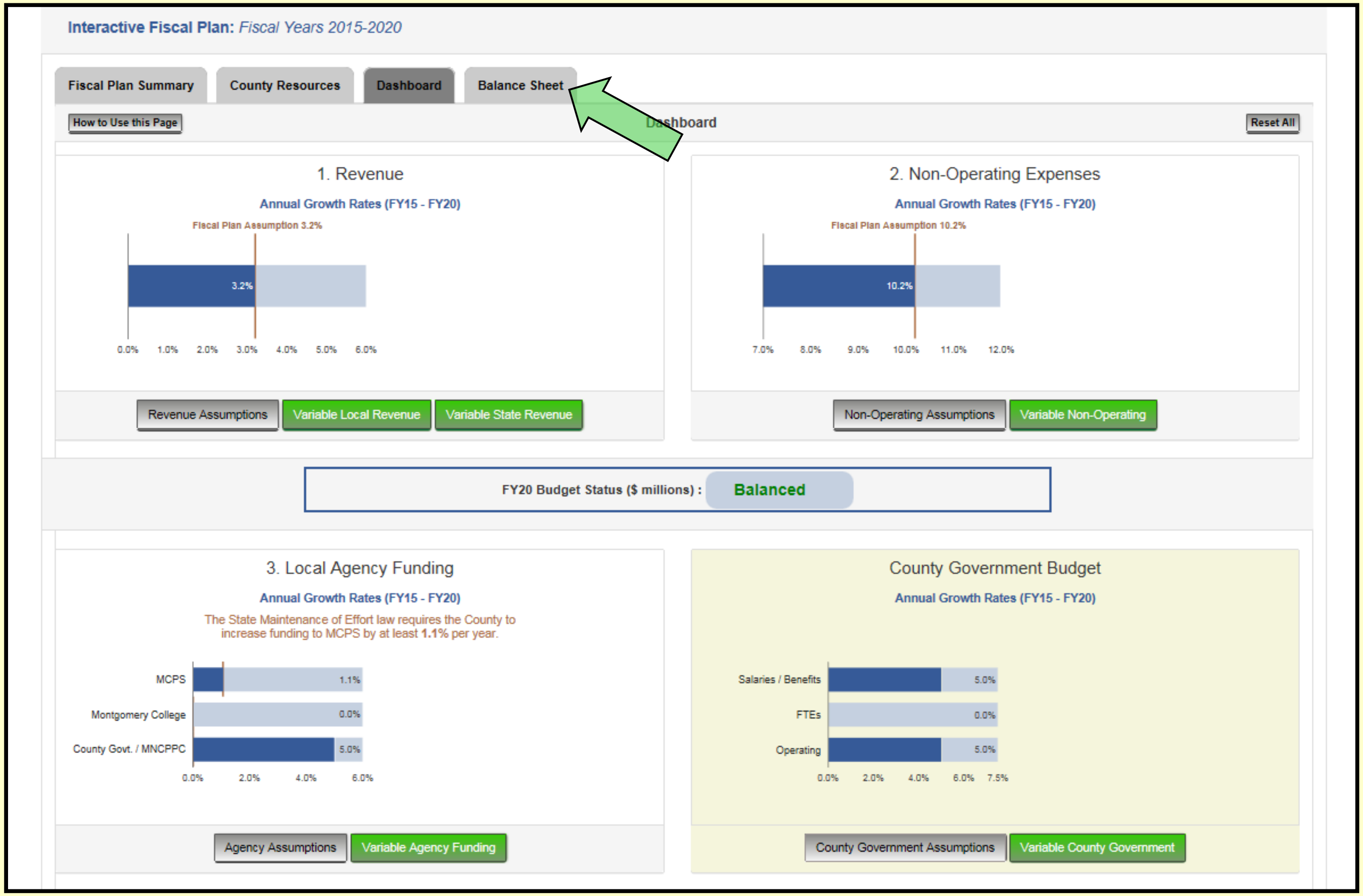
To continue, click the “Return to Variable County Government” button.

VARIABLE COUNTY GOVERNMENT PAGE



To continue, click the "Return to Dashboard" button.

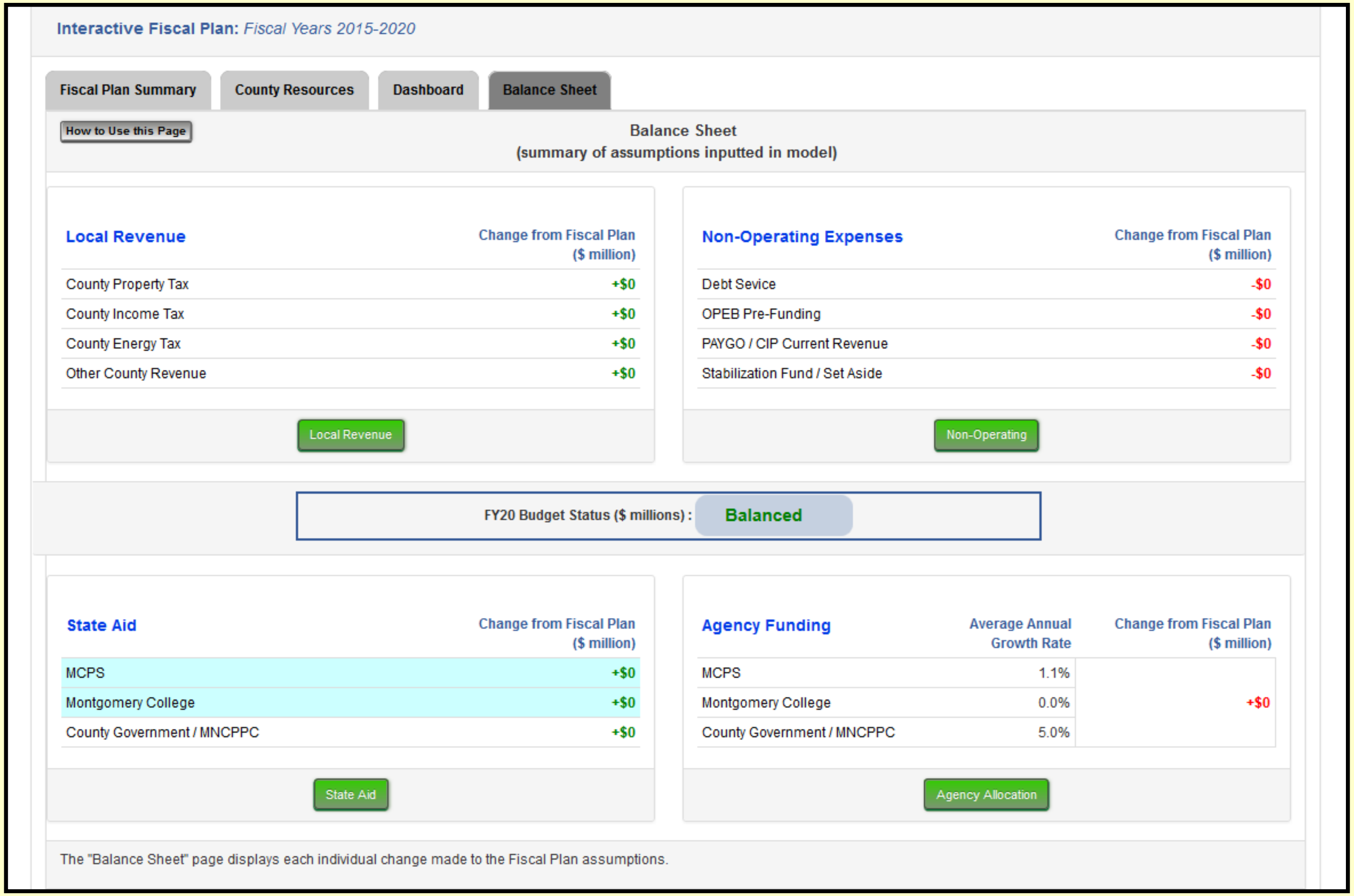
DASHBOARD



From the Dashboard, you may jump to any page to adjust (or re-adjust) your assumptions until you reach a scenario that achieves a balanced budget for the six-year Fiscal Plan period.

To continue, click the "Balance Sheet" button.

BALANCE SHEET



Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Fiscal Plan Summary | County Resources | Dashboard | Balance Sheet

How to Use this Page

Balance Sheet
(summary of assumptions inputted in model)

Local Revenue	Change from Fiscal Plan ($ million)
County Property Tax	+$0
County Income Tax	+$0
County Energy Tax	+$0
Other County Revenue	+$0

Local Revenue

Non-Operating Expenses	Change from Fiscal Plan ($ million)
Debt Sevice	-$0
OPEB Pre-Funding	-$0
PAYGO / CIP Current Revenue	-$0
Stabilization Fund / Set Aside	-$0

Non-Operating

FY20 Budget Status ($ millions) : Balanced

State Aid	Change from Fiscal Plan ($ million)
MCPS	+$0
Montgomery College	+$0
County Government / MNCPPC	+$0

State Aid

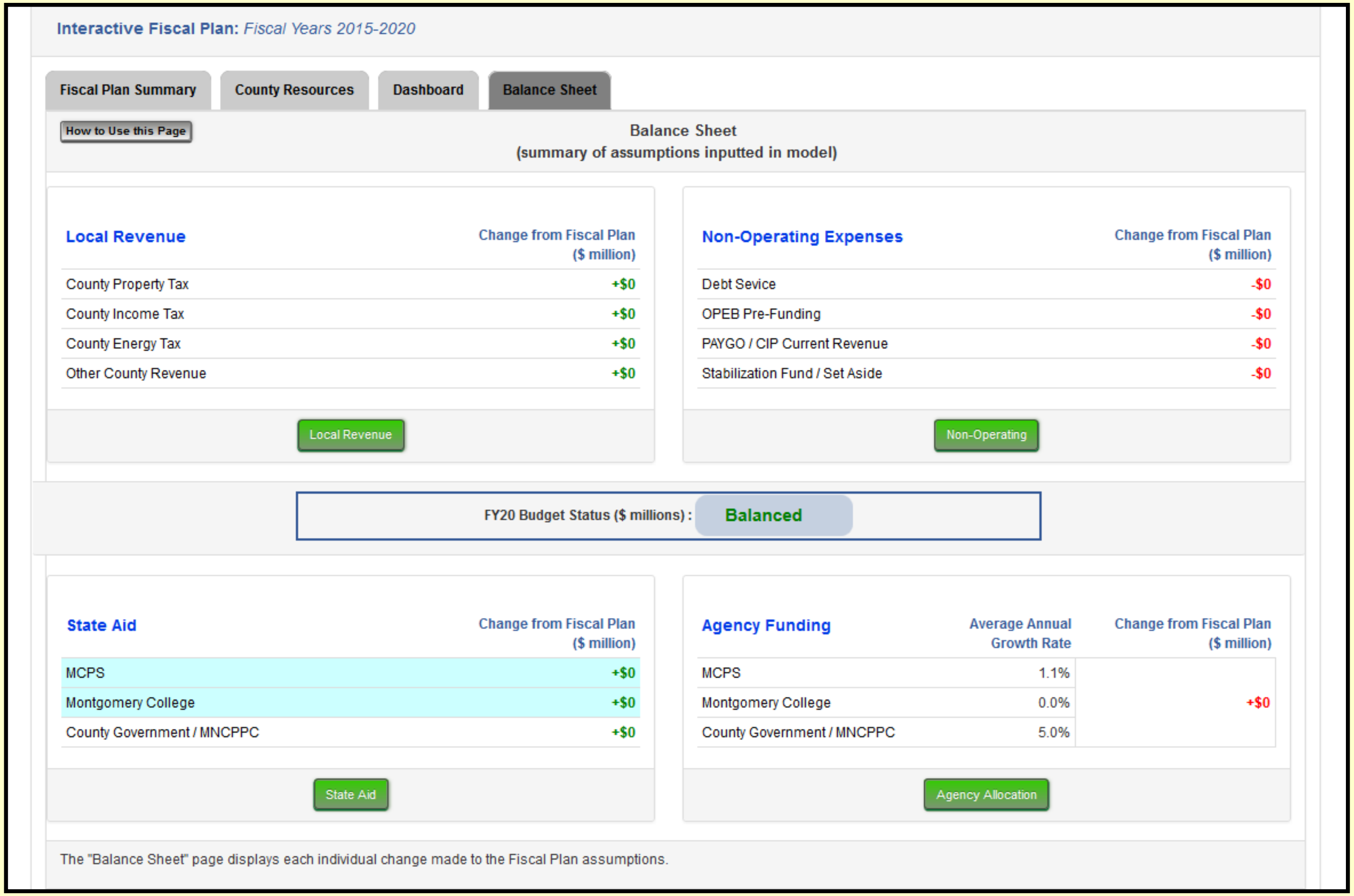
Agency Funding	Average Annual Growth Rate	Change from Fiscal Plan ($ million)
MCPS	1.1%	
Montgomery College	0.0%	+$0
County Government / MNCPPC	5.0%	

Agency Allocation

The "Balance Sheet" page displays each individual change made to the Fiscal Plan assumptions.

This page shows changes in Fiscal Plan assumptions made on other pages of the model.

BALANCE SHEET



Interactive Fiscal Plan: *Fiscal Years 2015-2020*

Fiscal Plan Summary | County Resources | Dashboard | Balance Sheet

How to Use this Page

Balance Sheet
(summary of assumptions inputted in model)

Local Revenue	Change from Fiscal Plan ($ million)
County Property Tax	+$0
County Income Tax	+$0
County Energy Tax	+$0
Other County Revenue	+$0

Local Revenue

Non-Operating Expenses	Change from Fiscal Plan ($ million)
Debt Sevice	-$0
OPEB Pre-Funding	-$0
PAYGO / CIP Current Revenue	-$0
Stabilization Fund / Set Aside	-$0

Non-Operating

FY20 Budget Status ($ millions) : **Balanced**

State Aid	Change from Fiscal Plan ($ million)
MCPS	+$0
Montgomery College	+$0
County Government / MNCPPC	+$0

State Aid

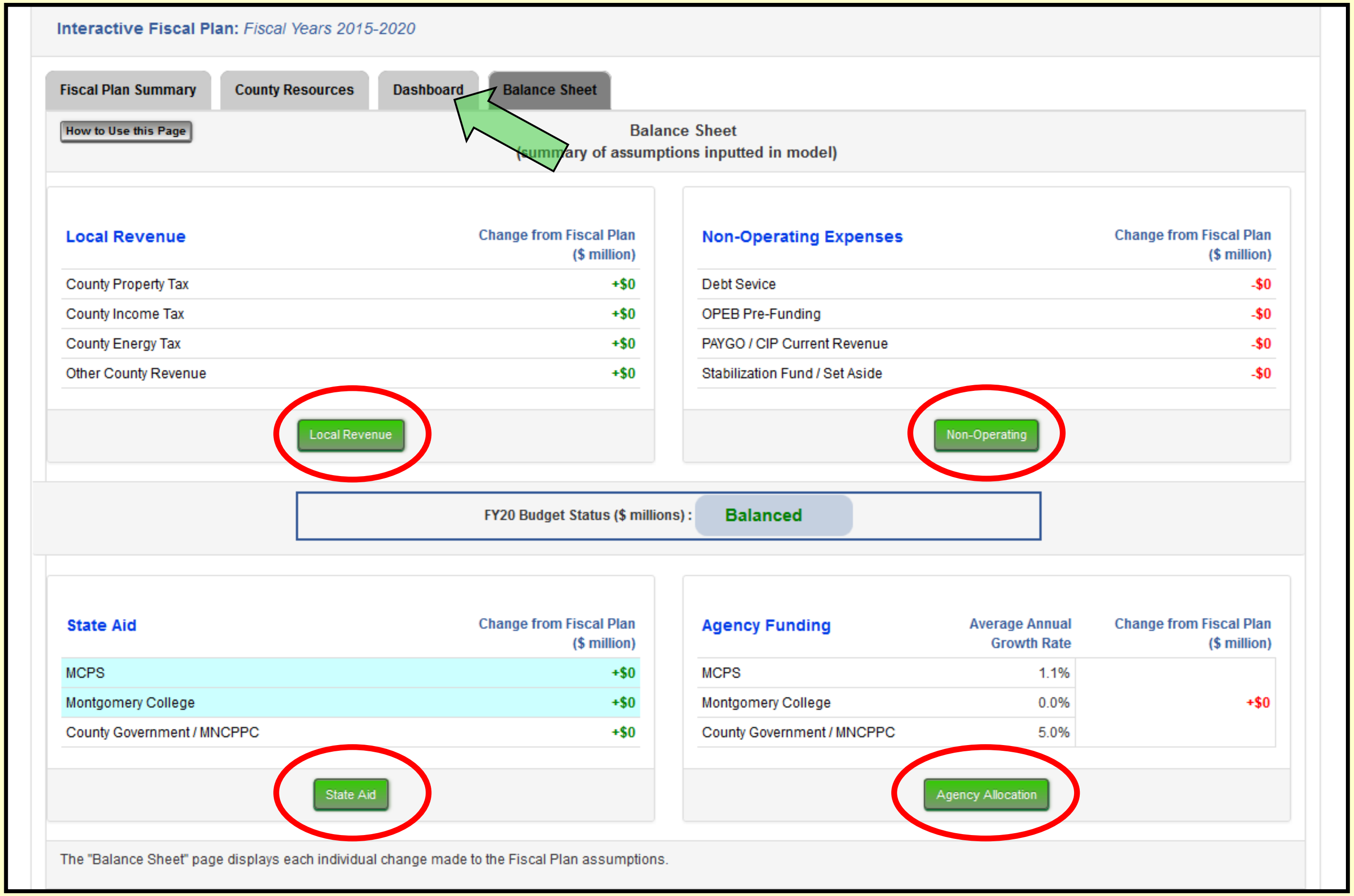
Agency Funding	Average Annual Growth Rate	Change from Fiscal Plan ($ million)
MCPS	1.1%	
Montgomery College	0.0%	+$0
County Government / MNCPPC	5.0%	

Agency Allocation

The "Balance Sheet" page displays each individual change made to the Fiscal Plan assumptions.

This page summarizes assumptions inputted into the model. In the example shown above, no changes have been made to the assumptions in the latest fiscal plan. As you work your way through the model, refer back to this page to see all the assumptions that produced a balanced, surplus, or deficit budget in the sixth year of the Fiscal Plan.

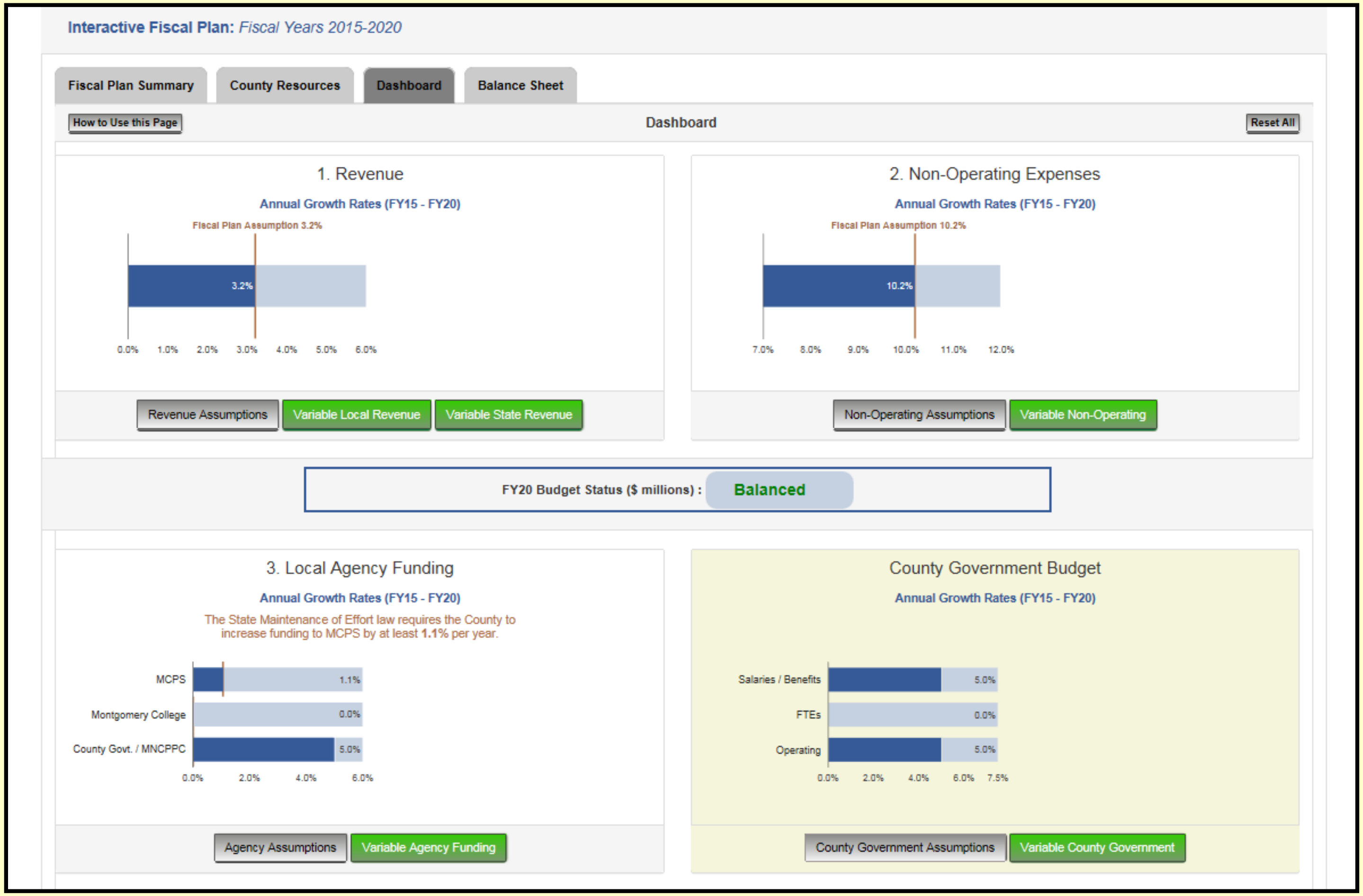
BALANCE SHEET



Use the green buttons to return to any of the variable assumption pages in the model

(or click the “Return to Dashboard” button).

DASHBOARD



You have now toured all pages and functions of the model!

From the Dashboard page, you may jump to any page to adjust (or re-adjust) your assumptions until you reach a scenario that achieves a balanced budget in the sixth year of the Fiscal Plan.