History Schedules

Schedule F-1, Ten Year History of Expenditures in Current and Deflated Dollars

This schedule shows the growth in expenditures for four major agencies: MCG, MCPS, Montgomery College, and M NCPPC, in both current dollars and deflated to Fiscal Year 08. The purpose is to give a sense of the size of increases in real spending, with inflation removed.

Schedule F-2, Ten Year History of Revenue by Major Category

This schedule reports the revenues received by MCG, Debt Service, MCPS, Montgomery College, and M-NCPPC. The great majority of the revenues are collected by Montgomery County government, but the educational institutions do receive significant State aid plus revenues from tuition, food service, and other charges.

The columns showing the percent of total revenues represented by the major categories give a sense of the relative importance of different types of revenues and show changes over time.

Schedule F-3, Ten Year History of County Government Workyears by Function

This schedule has two tables that display workforce history in different ways. The first displays MCG FTEs by function. The second table takes the workforce data in the first table and divides it by the estimated population for each year to show the annual change in the number of workers per 1,000 population. The purpose is to show how the size of the MCG workforce, by governmental function, is tracking the growth in population. The data in this table excludes FTEs provided by contract.

Schedule F-4, Ten Year History of County Agencies Workyears by Fund

This schedule is similar to F-3 but displays MCG FTEs by fund over the ten years.

Schedule F-5, Ten Year History of Property Tax Rates for Typical Property Owner

This schedule shows the tax rates per 100 dollars of assessed valuation paid by the typical property owner.

Schedule F-6, Historical Analysis of Property Tax Rates

This schedule shows the total average weighted property tax rate (i.e., the rate resulting from taking all rates approved by the County Council, all other municipal district tax rates, and the State of Maryland tax rate, and weighing them by their respective assessable bases related to the Countywide base).

The Workyears (WYs) employment indicator changed to Full-Time Equivalents (FTEs). Tables throughout the book showing FTEs in prior years have not been converted to FTEs; they still reflect WYs and maintain the integrity of the previously approved budgets.

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Schedule F-1

TEN YEAR HISTORY OF EXPENDITURES IN CURRENT AND DEFLATED DOLLARS WITH FISCAL YEAR 08 AS BASE

(in millions)

	ACTUAL FY08	ACTUAL FY09	ACTUAL FY10	ACTUAL FY11	ACTUAL FY12	ACTUAL FY13	ACTUAL FY14	ACTUAL FY15	APPR FY16	APPR FY17
COUNTY GOVERNMENT										
General Fund	925.2	923.2	910.9	848.5	891.9	1,014.7	1,118.0	1,146.6	1,133.2	1,177.1
Expenditures in FY08$	925.2	903.3	880.9	802.7	821.3	919.9	998.2	1,017.4	988.0	1,010.4
Special Funds: Tax Supported	340.0	339.9	335.5	326.3	335.3	357.4	383.6	388.5	386.9	384.7
Expenditures in FY08$	340.0	332.6	324.5	308.7	308.7	324.0	342.5	344.7	337.3	330.2
Grant Fund: Non-Tax Supported	76.0	118.9	120.5	112.7	114.7	103.5	111.4	116.7	120.7	116.4
Expenditures in FY08$	76.0	116.3	116.5	106.6	105.6	93.8	99.5	103.5	105.2	99.9
Special Funds: Non-Tax Supported	244.3	237.0	253.3	244.5	250.9	266.9	269.7	298.8	316.1	314.2
Expenditures in FY08$	244.3	231.9	245.0	231.3	231.0	242.0	240.8	265.1	275.6	269.7
TOTAL COUNTY GOVERNMENT	**1,585.6**	**1,619.0**	**1,620.3**	**1,532.0**	**1,592.9**	**1,742.5**	**1,882.7**	**1,950.6**	**1,956.9**	**1,992.4**
Expenditures in FY08$	1,585.6	1,584.1	1,567.0	1,449.4	1,466.8	1,579.8	1,681.0	1,730.8	1,706.1	1,710.2
M. C. PUBLIC SCHOOLS(b)	**1,986.9**	**2,053.1**	**2,104.6**	**2,099.1**	**2,103.4**	**2,192.7**	**2,246.4**	**2,283.1**	**2,318.4**	**2,457.5**
Expenditures in FY08$	1,986.9	2,008.9	2,035.4	1,985.9	1,936.8	1,987.9	2,005.7	2,025.8	2,021.3	2,109.4
MONTGOMERY COLLEGE(b)	**218.6**	**233.1**	**247.0**	**243.1**	**245.6**	**245.1**	**257.0**	**274.7**	**309.9**	**312.5**
Expenditures in FY08$	218.6	228.1	238.9	230.0	226.2	222.2	229.5	243.7	270.2	268.2
M-NCPPC(b)	**117.5**	**123.8**	**123.7**	**109.9**	**111.7**	**118.6**	**123.5**	**130.0**	**138.6**	**141.8**
Expenditures in FY08$	117.5	121.1	119.6	104.0	102.9	107.5	110.3	115.4	120.8	121.7
DEBT SERVICE(a)	**236.0**	**224.5**	**237.4**	**258.2**	**276.5**	**298.3**	**307.5**	**342.7**	**359.0**	**397.6**
Expenditures in FY08$	236.0	219.7	229.6	244.3	254.6	270.4	274.6	304.1	313.0	341.3
TOTAL ALL AGENCIES	**4,144.4**	**4,253.5**	**4,333.0**	**4,242.4**	**4,330.1**	**4,597.3**	**4,817.1**	**4,981.2**	**5,082.7**	**5,301.8**
Expenditures in FY08$	4,144.4	4,161.9	4,190.5	4,013.6	3,987.2	4,168.0	4,301.0	4,419.9	4,431.3	4,550.9
CPI - FISCAL YEAR 08 = 100	**100.0**	**102.2**	**103.4**	**105.7**	**108.6**	**110.3**	**112.0**	**112.7**	**114.7**	**116.5**
Fiscal Year Percent Change	**----**	**2.2%**	**1.2%**	**2.3%**	**2.9%**	**1.7%**	**1.7%**	**0.7%**	**2%**	**1.8%**

(a) Includes add-back of State closed school revenues.
(b) Includes tax supported and non-tax supported funds

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Schedule F-2

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

(in millions)

FISCAL YEAR	PROPERTY TAX		INCOME TAX		TRANSFER TAX		OTHER TAXES		LICENSES & PERMITS		CHARGES FOR SERVICES		INTERGOV .AID		FINES & MISC REVENUE		TOTAL REVENUE
	$	%	$	%	$	%	$	%	$	%	$	%	$	%	$	%	$
FY17 Approved	1,738.7	32.2	1,487.6	27.6	179.9	3.3	315.4	5.8	60.9	1.1	379.3	7.0	1,082.6	20.1	150.6	2.8	5,394.8
FY16 Estimate	1,580.8	30.8	1,438.1	28.0	184.7	3.6	311.7	6.1	58.9	1.1	378.0	7.4	1,033.3	20.1	150.3	2.9	5,135.9
FY16 Approved	1,582.6	30.9	1,433.4	28.0	162.2	3.2	316.2	6.2	50.9	1.0	385.8	7.5	1,041.7	20.3	152.7	3.0	5,125.5
FY15 Actual	1,549.2	31.5	1,310.8	26.7	156.2	3.2	308.5	6.3	49.7	1.0	378.9	7.7	1,018.5	20.7	143.2	2.9	4,915.1
FY14 Actual	1,537.8	31.0	1,376.8	27.7	152.5	3.1	287.6	5.8	54.2	1.1	403.0	8.1	982.8	19.8	167.2	3.4	4,961.9
FY13 Actual	1,486.0	31.2	1,317.5	27.6	151.3	3.2	295.1	6.2	52.1	1.1	389.0	8.2	939.4	19.7	136.5	2.9	4,767.0
FY12 Actual	1,447.9	31.3	1,255.1	27.2	127.3	2.8	295.3	6.4	50.0	1.1	371.5	8.0	911.2	19.7	163.0	3.5	4,621.3
FY11 Actual	1,430.2	33.1	1,039.2	24.1	129.5	3.0	305.2	7.1	41.3	1.0	352.9	8.2	879.0	20.4	141.8	3.3	4,319.2
FY10 Actual	1,447.4	34.6	1,042.1	24.9	125.1	3.0	205.6	4.9	38.1	0.9	328.2	7.8	861.2	20.6	140.9	3.4	4,188.5
FY09 Actual	1,374.9	32.4	1,291.7	30.5	109.8	2.6	179.2	4.2	33.1	0.8	313.2	7.4	782.5	18.5	153.6	3.6	4,238.1
FY08 Actual	1,224.0	29.8	1,291.3	31.5	135.0	3.3	168.7	4.1	37.6	0.9	298.1	7.3	774.8	18.9	173.2	4.2	4,102.8

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

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Schedule F-3

TEN YEAR HISTORY OF COUNTY GOVERNMENT FTEs BY FUNCTION

Function	APPR FY08	APPR FY09	APPR FY10	APPR FY11	APPR FY12	APPR FY13	APPR FY14	APPR FY15	APPR FY16	APPR FY17
General Government	707.00	1,079.20	1,041.90	948.50	944.60	985.48	1,012.51	1,046.59	1,096.31	1,112.55
Public Safety	3,841.30	3,822.10	3,741.20	3,482.30	3,546.90	3,520.15	3,579.19	3,669.91	3,709.53	3,743.63
Transportation	1,638.40	1,235.50	1,251.60	1,151.60	1,136.40	1,120.89	1,137.79	1,160.51	1,164.52	1,174.30
Health & Human Services	1,604.50	1,609.00	1,577.10	1,485.80	1,485.70	1,558.60	1,568.76	1,588.87	1,593.66	1,619.38
Libraries, Culture & Recreation	903.90	903.00	833.10	675.20	666.20	715.95	774.31	824.81	833.59	856.40
Community Development & Housing	342.20	336.80	305.60	263.50	262.20	293.15	306.20	318.20	326.20	332.75
Environment	50.50	209.70	156.80	151.20	187.10	193.98	195.09	200.49	204.79	210.81
Non-Departmental Accounts	2.60	2.60	3.10	2.60	1.60	1.65	3.88	4.08	4.23	4.18
Liquor Control	340.60	343.80	337.30	312.90	323.00	324.02	338.82	336.82	426.72	432.42
Subtotal	**9,431.00**	**9,541.70**	**9,247.70**	**8,473.60**	**8,553.70**	**8,713.87**	**8,916.55**	**9,150.28**	**9,359.55**	**9,486.42**
Plus Council & Judicial Offices *	482.80	491.40	501.70	486.90	481.80	513.68	528.73	528.56	535.96	544.86
TOTAL COUNTY GOVERNMENT	**9,913.80**	**10,033.10**	**9,749.40**	**8,960.50**	**9,035.50**	**9,227.55**	**9,445.28**	**9,678.84**	**9,895.51**	**10,031.28**
Government FTEs PER 1000 Population										
General Government	0.74	1.13	1.08	0.98	0.97	0.99	1.01	1.03	1.07	1.07
Public Safety	4.03	3.99	3.88	3.58	3.62	3.53	3.55	3.60	3.60	3.60
Transportation	1.72	1.29	1.30	1.19	1.16	1.12	1.13	1.14	1.13	1.13
Health & Human Services	1.68	1.68	1.64	1.53	1.52	1.56	1.56	1.56	1.55	1.56
Libraries, Culture & Recreation	0.95	0.94	0.86	0.70	0.68	0.72	0.77	0.81	0.81	0.82
Community Development & Housing	0.36	0.35	0.32	0.27	0.27	0.29	0.30	0.31	0.32	0.32
Environment	0.05	0.22	0.16	0.16	0.19	0.19	0.19	0.20	0.20	0.20
Non-Departmental Accounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liquor Control	0.36	0.36	0.35	0.32	0.33	0.32	0.34	0.33	0.41	0.42
Total County-Less Elective Offices	**9.89**	**9.97**	**9.59**	**8.72**	**8.74**	**8.73**	**8.85**	**8.97**	**9.10**	**9.13**
Plus Council & Judicial Offices *	0.51	0.51	0.52	0.50	0.49	0.51	0.52	0.52	0.52	0.52
TOTAL COUNTY GOVERNMENT	**10.40**	**10.48**	**10.11**	**9.22**	**9.23**	**9.24**	**9.38**	**9.49**	**9.62**	**9.66**
Population	**953,685**	**957,200**	**964,100**	**971,400**	**978,700**	**998,540**	**1,007,311**	**1,020,000**	**1,029,000**	**1,038,500**

* Includes official and staff of offices headed by elected officials.
Effective FY13, Workyears have been converted to Full-Time Equivalents(FTEs) and will no longer measure lapse and overtime.
Historical Workyears and Populations reflect the Original Approved Budget.

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Schedule F-4

TEN YEAR HISTORY OF COUNTY AGENCIES FTEs BY FUND

	FY08 WORKYEARS	FY09 WORKYEARS	FY10 WORKYEARS	FY11 WORKYEARS	FY12 WORKYEARS	FY13 FTEs	FY14 FTEs	FY15 FTEs	FY16 FTEs	FY17 FTEs
GENERAL FUND										
General Fund	894.00	1,032.60	996.00	911.70	890.30	939.32	968.22	1,000.38	1,058.35	1,076.64
Public Safety	2,689.90	2,652.40	2,584.70	2,431.00	2,484.00	2,459.85	2,499.71	2,583.25	2,610.17	2,646.27
Transportation	450.00	314.00	295.70	252.90	207.80	224.15	242.31	244.17	248.17	252.27
Health & Human Services	1,604.50	1,609.00	1,577.10	1,485.80	1,485.70	1,558.60	1,568.76	1,588.87	1,593.66	1,619.38
Libraries, Culture & Recreation	427.60	426.40	386.90	290.90	288.00	313.96	349.94	384.56	388.56	386.56
Community Development & Housing	117.40	107.60	96.00	77.50	70.30	79.75	90.00	96.00	98.00	73.40
Environment	34.90	33.90	19.30	13.30	12.10	11.49	11.49	13.09	15.09	16.50
Non-Departmental Accounts	2.60	2.60	3.10	2.60	1.60	1.65	3.88	4.08	4.23	4.18
TOTAL GENERAL FUND **	**6,220.90**	**6,178.50**	**5,958.80**	**5,465.70**	**5,439.80**	**5,588.77**	**5,734.31**	**5,914.40**	**6,016.23**	**6,075.20**
SPECIAL FUNDS										
Urban Districts	57.60	58.10	58.10	50.20	52.00	55.32	55.02	58.30	58.30	58.60
Mass Transit	762.20	871.40	854.70	802.60	830.30	814.41	816.06	835.62	836.19	842.47
Fire Tax District	1,334.70	1,353.00	1,351.20	1,235.00	1,243.00	1,253.80	1,281.56	1,286.56	1,299.26	1,302.76
Recreation	450.20	449.70	421.70	362.20	352.50	375.19	397.63	413.51	417.29	440.77
Economic Development Fund	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Cable Television	14.50	16.90	19.20	25.50	26.50	29.50	30.50	30.50	30.50	31.50
Montgomery Housing Initiative	9.90	11.50	11.50	12.00	13.10	14.80	14.70	14.70	14.70	14.70
Water Quality Protection	15.60	17.10	32.80	38.20	72.10	79.10	81.39	84.39	86.69	88.76
Community Use of Public Facilities	26.10	26.90	24.50	22.10	25.70	26.80	26.74	26.74	27.74	29.07
Parking Districts	47.70	50.10	50.90	45.80	48.00	48.79	48.59	49.89	49.33	48.53
Permitting Services	213.90	216.70	197.10	173.00	177.80	197.60	200.50	206.50	212.50	243.65
Solid Waste Services	157.50	158.70	104.70	99.70	102.90	103.39	102.21	103.01	103.01	105.55
Vaccum Leaf Collection	0.00	0.00	50.30	50.30	50.30	33.54	30.83	30.83	30.83	31.03
Liquor Control	340.60	343.80	337.30	312.90	323.00	324.02	338.82	336.82	426.72	432.42
TOTAL SPECIAL FUNDS	**3,431.50**	**3,574.90**	**3,515.00**	**3,230.50**	**3,318.20**	**3,357.26**	**3,425.55**	**3,478.37**	**3,594.06**	**3,670.81**
INTERNAL SERVICE FUNDS										
Employee Health Benefit Self Insurance	11.00	12.20	11.80	11.50	12.70	16.15	20.25	20.85	21.25	22.30
Motor Pool	191.00	205.50	202.00	194.30	205.60	205.10	205.30	204.10	204.10	204.10
Printing & Mail	30.00	31.00	31.40	29.30	29.80	30.90	29.50	30.75	29.75	28.75
Self Insurance	29.40	31.00	30.40	29.20	29.40	29.37	30.37	30.37	30.12	30.12
TOTAL INTERNAL SERVICE FUNDS	**261.40**	**279.70**	**275.60**	**264.30**	**277.50**	**281.52**	**285.42**	**286.07**	**285.22**	**285.27**
TOTAL COUNTY GOVERNMENT	**9,913.80**	**10,033.10**	**9,749.40**	**8,960.50**	**9,035.50**	**9,227.55**	**9,445.28**	**9,678.84**	**9,895.51**	**10,031.28**
MONT. COUNTY PUBLIC SCHOOLS	**20,844.50**	**20,769.50**	**20,949.40**	**20,743.70**	**20,609.70**	**20,841.75**	**21,241.85**	**21,579.89**	**21,850.60**	**22,248.73**
MONTGOMERY COLLEGE	**1,791.60**	**1,866.80**	**1,855.80**	**1,918.80**	**1,857.10**	**1,857.10**	**1,862.10**	**1,940.60**	**1,948.60**	**1,920.60**
M-NCPPC	**1,036.90**	**1,046.20**	**1,049.10**	**1,046.80**	**966.70**	**951.45**	**958.55**	**978.60**	**1,015.09**	**1,045.19**
GRAND TOTAL	**33,586.80**	**33,715.60**	**33,603.70**	**32,669.80**	**32,469.00**	**32,877.85**	**33,507.78**	**34,177.93**	**34,709.80**	**35,245.80**

**Includes grant FTEs related to General Fund functions.

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

Effective FY13, Workyears have been converted to Full-Time Equivalents (FTEs) and will no longer lapse and overtime. Historical Workyears reflect the Original Approved Budget

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Schedule F-5

TEN YEAR HISTORY OF PROPERTY TAX RATES FOR TYPICAL PROPERTY OWNER

Tax Rate Per $100 Assessed Value

FISCAL YEAR	COUNTY	MASS TRANSIT	FIRE	RECREATION	STORM DRAINAGE	M -NCPPC	TOTAL COUNTY	STATE	TOTAL TAX RATE
FY17 - Real	0.7734	0.0520	0.1140	0.0230	0.0030	0.0728	1.0382	0.1120	1.1502
FY17 - Personal	1.9335	0.1300	0.2850	0.0575	0.0075	0.1820	2.5955	n/a	2.5955
FY16 - Real	0.7230	0.0600	0.1160	0.0230	0.0030	0.0742	0.9992	0.1120	1.1112
FY16 - Personal	1.8075	0.1500	0.2900	0.0575	0.0075	0.1855	2.4980	n/a	2.4980
FY15 - Real	0.732	0.040	0.136	0.023	0.003	0.074	1.008	0.112	1.120
FY15 - Personal	1.830	0.100	0.340	0.058	0.008	0.185	2.520	n/a	2.520
FY14 - Real	0.759	0.042	0.125	0.020	0.003	0.072	1.021	0.112	1.133
FY14 - Personal	1.897	0.105	0.313	0.050	0.008	0.181	2.554	n/a	2.554
FY13 - Real	0.724	0.048	0.134	0.021	0.003	0.073	1.003	0.112	1.115
FY13 - Personal	1.810	0.120	0.335	0.052	0.008	0.183	2.508	n/a	2.508
FY12 - Real	0.713	0.038	0.121	0.018	0.003	0.066	0.959	0.112	1.071
FY12 - Personal	1.783	0.095	0.303	0.045	0.008	0.166	2.400	n/a	2.400
FY11 - Real	0.699	0.037	0.097	0.018	0.003	0.061	0.915	0.112	1.027
FY11 - Personal	1.747	0.092	0.242	0.045	0.007	0.153	2.286	n/a	2.286
FY10 - Real	0.683	0.037	0.105	0.019	0.003	0.069	0.916	0.112	1.028
FY10 - Personal	1.707	0.092	0.262	0.047	0.007	0.173	2.288	n/a	2.288
FY09 - Real	0.661	0.040	0.116	0.022	0.003	0.073	0.915	0.112	1.027
FY09 - Personal	1.652	0.100	0.290	0.055	0.007	0.182	2.286	n/a	2.286
FY08 - Real	0.627	0.058	0.126	0.024	0.003	0.078	0.916	0.112	1.028
FY08 - Personal	1.567	0.145	0.315	0.060	0.007	0.195	2.289	n/a	2.289

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Schedule F-6

HISTORICAL ANALYSIS OF WEIGHTED REAL PROPERTY TAX RATES
MONTGOMERY COUNTY

Average Weighted Rate Per $100 of Assessed Value

Fiscal Year	Total	Maryland	Municipalities	Montgomery County
2017	$1.1813	$0.1120	$0.0429	$1.0264
2016	$1.1420	$0.1120	$0.0430	$0.9870
2015	$1.152	$0.112	$0.044	$0.996
2014	$1.167	$0.112	$0.045	$1.010
2013	$1.148	$0.112	$0.045	$0.991
2012	$1.101	$0.112	$0.043	$0.946
2011	$1.060	$0.112	$0.044	$0.904
2010	$1.057	$0.112	$0.041	$0.904
2009	$1.055	$0.112	$0.040	$0.903
2008	$1.057	$0.112	$0.042	$0.903

Notes: "Montgomery County" is the weighted average of proposed rates for the tax-supported property revenues and do not include parking lot districts.

"Municipalities" are the weighted average of approximately 23 municipal districts and are based on actual tax rates for FY17 and taxable assessments for FY16.

MONTGOMERY COUNTY DEPARTMENT OF FINANCE **JUNE 2016**

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