



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 09. 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.



Schedule F-1

TEN YEAR HISTORY OF EXPENDITURES IN CURRENT AND DEFLATED DOLLARS WITH FISCAL YEAR 10 AS BASE

(in millions)

	ACTUAL FY10	ACTUAL FY11	ACTUAL FY12	ACTUAL FY13	ACTUAL FY14	ACTUAL FY15	ACTUAL FY16	ACTUAL FY17	APPR FY18	APPR FY19
COUNTY GOVERNMENT										
General Fund	910.9	848.5	891.9	1,014.7	1,118.0	1,146.6	1,162.0	1,163.6	1,220.9	1,224.9
Expenditures in FY10\$	910.9	829.4	847.8	949.2	1,029.5	1,049.0	1,054.4	1,044.5	1,073.8	1,058.7
Special Funds: Tax Supported	335.5	326.3	335.3	357.4	383.6	388.5	390.6	395.3	397.6	402.3
Expenditures in FY10\$	335.5	319.0	318.7	334.3	353.2	355.4	354.4	354.8	349.7	347.7
Grant Fund: Non-Tax Supported	120.5	112.7	114.7	103.5	111.4	116.7	114.5	111.4	118.0	119.1
Expenditures in FY10\$	120.5	110.2	109.0	96.8	102.6	106.8	103.9	100.0	103.8	102.9
Special Funds: Non-Tax Supported	253.3	244.5	250.9	266.9	269.7	298.8	308.4	306.3	326.2	339.9
Expenditures in FY10\$	253.3	239.0	238.5	249.7	248.3	273.4	279.9	275.0	286.9	293.8
TOTAL COUNTY GOVERNMENT	1,620.3	1,532.0	1,592.9	1,742.5	1,882.7	1,950.6	1,975.5	1,976.5	2,062.7	2,086.2
Expenditures in FY10\$	1,620.3	1,497.6	1,514.2	1,630.0	1,733.6	1,784.6	1,792.6	1,774.2	1,814.2	1,803.1
M. C. PUBLIC SCHOOLS(b)	2,104.6	2,099.1	2,103.4	2,192.7	2,246.4	2,283.1	2,321.5	2,456.1	2,517.1	2,596.4
Expenditures in FY10\$	2,104.6	2,051.9	1,999.4	2,051.2	2,068.5	2,088.8	2,106.6	2,204.8	2,213.8	2,244.1
MONTGOMERY COLLEGE(b)	247.0	243.1	245.6	245.1	257.0	274.7	287.4	293.7	314.0	316.0
Expenditures in FY10\$	247.0	237.6	233.5	229.3	236.6	251.3	260.8	263.6	276.2	273.1
M-NCPPC(b)	123.7	109.9	111.7	118.6	123.5	130.0	133.1	136.7	148.3	153.2
Expenditures in FY10\$	123.7	107.4	106.2	110.9	113.7	118.9	120.8	122.7	130.4	132.4
DEBT SERVICE(a)	237.4	258.2	276.5	298.3	307.5	342.7	348.5	387.5	408.2	429.1
Expenditures in FY10\$	237.4	252.4	262.8	279.0	283.1	313.5	316.2	347.8	359.0	370.9
TOTAL ALL AGENCIES	4,333.0	4,242.4	4,330.1	4,597.3	4,817.1	4,981.2	5,066.0	5,250.5	5,450.4	5,580.9
Expenditures in FY10\$	4,333.0	4,147.0	4,116.1	4,300.6	4,435.6	4,557.4	4,597.1	4,713.2	4,793.7	4,823.6
CPI - FISCAL YEAR 10 = 100	100.0	102.3	105.2	106.9	108.6	109.3	110.2	111.4	113.7	115.7
Fiscal Year Percent Change	----	2.3%	2.9%	1.7%	1.7%	0.7%	0.9%	1.2%	2.3%	2%

(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	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
FY19 Approved	1,808.4	32.0	1,585.2	28.1	177.2	3.1	313.8	5.6	55.2	1.0	386.8	6.9	1,151.0	20.4	166.6	3.0	5,644.2	
FY18 Estimate	1,766.8	32.5	1,482.0	27.3	171.5	3.2	308.6	5.7	56.6	1.0	376.9	6.9	1,107.2	20.4	159.5	2.9	5,429.2	
FY18 Approved	1,770.2	31.9	1,557.9	28.1	185.3	3.3	322.7	5.8	55.6	1.0	375.4	6.8	1,108.9	20.0	165.9	3.0	5,541.7	
FY17 Actual	1,732.4	32.1	1,466.6	27.2	193.8	3.6	305.7	5.7	52.1	1.0	401.5	7.4	1,075.5	19.9	164.4	3.0	5,392.0	
FY16 Actual	1,595.3	31.2	1,422.4	27.8	171.3	3.3	299.3	5.8	55.7	1.1	385.0	7.5	1,038.7	20.3	152.6	3.0	5,120.3	
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	

* 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 FY10	APPR FY11	APPR FY12	APPR FY13	APPR FY14	APPR FY15	APPR FY16	APPR FY17	APPR FY18	APPR FY19
General Government	1,041.90	948.50	944.60	985.48	1,012.51	1,046.59	1,096.31	1,112.55	1,146.20	1,151.67
Public Safety	3,741.20	3,482.30	3,546.90	3,520.15	3,579.19	3,669.91	3,709.53	3,743.63	3,790.18	3,809.33
Transportation	1,251.60	1,151.60	1,136.40	1,120.89	1,137.79	1,160.51	1,164.52	1,174.30	1,206.20	1,208.20
Health & Human Services	1,577.10	1,485.80	1,485.70	1,558.60	1,568.76	1,588.87	1,593.66	1,619.38	1,648.71	1,670.36
Libraries, Culture & Recreation	833.10	675.20	666.20	715.95	774.31	824.81	833.59	856.40	890.12	893.52
Community Development & Housing	305.60	263.50	262.20	293.15	306.20	318.20	326.20	332.75	345.85	346.35
Environment	156.80	151.20	187.10	193.98	195.09	200.49	204.79	210.81	213.11	214.21
Non-Departmental Accounts	3.10	2.60	1.60	1.65	3.88	4.08	4.23	4.18	4.21	4.64
Liquor Control	337.30	312.90	323.00	324.02	338.82	336.82	426.72	432.42	438.20	442.20
Subtotal	9,247.70	8,473.60	8,553.70	8,713.87	8,916.55	9,150.28	9,359.55	9,486.42	9,682.78	9,740.48
Plus Council & Judicial Offices *	501.70	486.90	481.80	513.68	528.73	528.56	535.96	544.86	552.85	560.03
TOTAL COUNTY GOVERNMENT	9,749.40	8,960.50	9,035.50	9,227.55	9,445.28	9,678.84	9,895.51	10,031.28	10,235.63	10,300.51

Government FTEs PER 1000 Population

General Government	1.08	0.98	0.97	0.99	1.01	1.03	1.07	1.07	1.08	1.08
Public Safety	3.88	3.58	3.62	3.53	3.55	3.60	3.60	3.60	3.57	3.58
Transportation	1.30	1.19	1.16	1.12	1.13	1.14	1.13	1.13	1.14	1.14
Health & Human Services	1.64	1.53	1.52	1.56	1.56	1.56	1.55	1.56	1.55	1.57
Libraries, Culture & Recreation	0.86	0.70	0.68	0.72	0.77	0.81	0.81	0.82	0.84	0.84
Community Development & Housing	0.32	0.27	0.27	0.29	0.30	0.31	0.32	0.32	0.33	0.33
Environment	0.16	0.16	0.19	0.19	0.19	0.20	0.20	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	0.35	0.32	0.33	0.32	0.34	0.33	0.41	0.42	0.41	0.42
Total County-Less Elective Offices	9.59	8.72	8.74	8.73	8.85	8.97	9.10	9.13	9.11	9.16
Plus Council & Judicial Offices *	0.52	0.50	0.49	0.51	0.52	0.52	0.52	0.52	0.52	0.53
TOTAL COUNTY GOVERNMENT	10.11	9.22	9.23	9.24	9.38	9.49	9.62	9.66	9.63	9.69

Population	964,100	971,400	978,700	998,540	1,007,311	1,020,000	1,029,000	1,038,500	1,062,500	1,063,510
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* 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

	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	FTEs	FTEs	FTEs	FTEs	FTEs
GENERAL FUND										
General Fund	996.00	911.70	890.30	939.32	968.22	1,000.38	1,058.35	1,076.64	1,107.01	1,117.56
Public Safety	2,584.70	2,431.00	2,484.00	2,459.85	2,499.71	2,583.25	2,610.17	2,646.27	2,709.82	2,717.47
Transportation	295.70	252.90	207.80	224.15	242.31	244.17	248.17	252.27	252.27	252.27
Health & Human Services	1,577.10	1,485.80	1,485.70	1,568.60	1,568.76	1,588.87	1,593.66	1,619.38	1,648.71	1,670.36
Libraries, Culture & Recreation	386.90	290.90	288.00	313.96	349.94	384.56	388.56	386.56	395.26	395.51
Community Development & Housing	96.00	77.50	70.30	79.75	90.00	96.00	98.00	73.40	86.40	86.40
Environment	19.30	13.30	12.10	11.49	11.49	13.09	15.09	16.50	16.50	16.50
Non-Departmental Accounts	3.10	2.60	1.60	1.65	3.88	4.08	4.23	4.18	4.21	4.64
TOTAL GENERAL FUND **	5,958.80	5,465.70	5,439.80	5,588.77	5,734.31	5,914.40	6,016.23	6,075.20	6,220.18	6,260.71
SPECIAL FUNDS										
Urban Districts	58.10	50.20	52.00	55.32	55.02	58.30	58.30	58.60	58.60	58.60
Mass Transit	854.70	802.60	830.30	814.41	816.06	835.62	836.19	842.47	874.37	876.37
Fire Tax District	1,351.20	1,235.00	1,243.00	1,253.80	1,281.56	1,286.56	1,299.26	1,302.76	1,286.76	1,298.26
Recreation	421.70	362.20	352.50	375.19	397.63	413.51	417.29	440.77	464.79	466.94
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	19.20	25.50	26.50	29.50	30.50	30.50	30.50	31.50	32.50	31.85
Montgomery Housing Initiative	11.50	12.00	13.10	14.80	14.70	14.70	14.70	14.70	14.70	15.20
Water Quality Protection	32.80	38.20	72.10	79.10	81.39	84.39	86.69	88.76	91.47	91.47
Community Use of Public Facilities	24.50	22.10	25.70	26.80	26.74	26.74	27.74	29.07	30.07	31.07
Parking Districts	50.90	45.80	48.00	48.79	48.59	49.89	49.33	48.53	48.53	48.53
Permitting Services	197.10	173.00	177.80	197.60	200.50	206.50	212.50	243.65	243.75	243.75
Solid Waste Services	104.70	99.70	102.90	103.39	102.21	103.01	103.01	105.55	105.14	106.24
Vacuum Leaf Collection	50.30	50.30	50.30	33.54	30.83	30.83	30.83	31.03	31.03	31.03
Liquor Control	337.30	312.90	323.00	324.02	338.82	336.82	426.72	432.42	438.20	442.20
TOTAL SPECIAL FUNDS	3,515.00	3,230.50	3,318.20	3,357.26	3,425.55	3,478.37	3,594.06	3,670.81	3,720.91	3,742.51
INTERNAL SERVICE FUNDS										
Employee Health Benefit Self Insurance	11.80	11.50	12.70	16.15	20.25	20.85	21.25	22.30	25.25	25.25
Motor Pool	202.00	194.30	205.60	205.10	205.30	204.10	204.10	204.10	204.10	206.10
Printing & Mail	31.40	29.30	29.80	30.90	29.50	30.75	29.75	28.75	34.07	34.07
Self Insurance	30.40	29.20	29.40	29.37	30.37	30.37	30.12	30.12	31.12	31.87
TOTAL INTERNAL SERVICE FUNDS	275.60	264.30	277.50	281.52	285.42	286.07	285.22	285.27	294.54	297.29
TOTAL COUNTY GOVERNMENT										
TOTAL COUNTY GOVERNMENT	9,749.40	8,960.50	9,035.50	9,227.55	9,445.28	9,678.84	9,895.51	10,031.28	10,235.63	10,300.51
MONT. COUNTY PUBLIC SCHOOLS	20,949.40	20,743.70	20,609.70	20,841.75	21,241.85	21,579.89	21,850.60	22,248.73	22,284.33	22,452.26
MONTGOMERY COLLEGE	1,855.80	1,918.80	1,857.10	1,857.10	1,862.10	1,940.60	1,948.60	1,920.60	1,917.60	1,925.60
M-NCPPC	1,049.10	1,046.80	966.70	951.45	958.55	978.60	1,015.09	1,045.19	1,080.64	1,089.66
GRAND TOTAL	33,603.70	32,669.80	32,469.00	32,877.85	33,507.78	34,177.93	34,709.80	35,245.80	35,518.20	35,768.03

**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
FY19 - Real	0.7414	0.0498	0.1065	0.0254	n/a	0.0696	0.9927	0.1120	1.1047
FY19 - Personal	1.8535	0.1245	0.2663	0.0635	n/a	0.1740	2.4817	n/a	2.4817
FY18 - Real	0.7484	0.0580	0.1089	0.0240	n/a	0.0736	1.0129	0.1120	1.1249
FY18 - Personal	1.8710	0.1450	0.2723	0.0600	n/a	0.1840	2.5323	n/a	2.5323
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

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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
2019	\$1.1372	\$0.1120	\$0.0438	\$0.9814
2018	\$1.1582	\$0.1120	\$0.0450	\$1.0012
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

Notes: "Montgomery County" is the weighted average of adopted 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 adopted tax rates for FY19 and estimated taxable assessments for FY19.

MONTGOMERY COUNTY DEPARTMENT OF FINANCE

JUNE 2018

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