



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 Equivalent (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 18 AS BASE

(in millions)

	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	ACTUAL FY24	ACTUAL FY25	APPR FY26	REC FY27
COUNTY GOVERNMENT										
General Fund	1,148.0	1,138.9	1,267.3	1,389.4	1,382.4	1,418.6	1,552.3	1,658.4	1,752.2	1,879.1
Expenditures in FY18\$	1,148.0	1,121.0	1,235.2	1,328.3	1,251.0	1,227.2	1,307.8	1,367.2	1,413.1	1,480.8
Special Funds: Tax Supported	406.5	417.9	432.8	410.7	455.7	512.2	547.7	581.9	596.1	607.5
Expenditures in FY18\$	406.5	411.3	421.8	392.6	412.4	443.1	461.4	479.7	480.7	478.7
Grant Fund: Non-Tax Supported	116.6	114.7	147.8	293.4	278.4	252.2	217.7	167.1	169.6	158.1
Expenditures in FY18\$	116.6	112.9	144.1	280.5	251.9	218.2	183.4	137.8	136.8	124.6
Special Funds: Non-Tax Supported	329.0	339.0	354.2	360.8	372.7	460.6	444.0	456.4	480.7	486.3
Expenditures in FY18\$	329.0	333.7	345.2	344.9	337.3	398.4	374.1	376.3	387.7	383.2
TOTAL COUNTY GOVERNMENT	2,000.1	2,010.5	2,202.0	2,454.4	2,489.2	2,643.6	2,761.7	2,863.9	2,998.6	3,130.9
Expenditures in FY18\$	2,000.1	1,978.8	2,146.2	2,346.5	2,252.7	2,286.9	2,326.6	2,361.0	2,418.2	2,467.2
M. C. PUBLIC SCHOOLS(b)	2,524.8	2,612.5	2,674.1	2,714.9	2,754.2	2,921.7	3,298.8	3,373.6	3,595.6	3,785.3
Expenditures in FY18\$	2,524.8	2,571.4	2,606.3	2,595.5	2,492.5	2,527.4	2,779.1	2,781.2	2,899.7	2,982.9
MONTGOMERY COLLEGE(b)	296.5	291.2	292.6	296.0	297.3	299.4	304.8	323.2	346.9	351.5
Expenditures in FY18\$	296.5	286.6	285.2	283.0	269.0	259.0	256.8	266.4	279.8	277.0
M-NCPPC(b)	144.0	148.3	152.0	151.5	164.4	176.7	186.3	200.4	217.9	226.7
Expenditures in FY18\$	144.0	146.0	148.1	144.8	148.8	152.9	157.0	165.2	175.7	178.6
DEBT SERVICE(a)	398.0	422.6	428.5	421.9	432.8	452.2	453.4	453.4	472.8	525.4
Expenditures in FY18\$	398.0	415.9	417.6	403.3	391.7	391.2	382.0	373.8	381.3	414.0
TOTAL ALL AGENCIES	5,363.5	5,485.1	5,749.2	6,038.6	6,137.9	6,493.6	7,005.0	7,214.5	7,631.7	8,019.8
Expenditures in FY18\$	5,363.5	5,398.7	5,603.5	5,773.0	5,554.7	5,617.3	5,901.4	5,947.7	6,154.6	6,319.8
CPI - FISCAL YEAR 18 = 100	100.0	101.6	102.6	104.6	110.5	115.6	118.7	121.3	124.0	126.9
Fiscal Year Percent Change	----	1.6%	1%	2%	5.9%	5.1%	3.1%	2.6%	2.7%	2.9%

(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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
FY27 Recommended	2,672.0	2,317.3	204.8	335.1	60.0	463.2	1,661.3	244.2	7,957.8
FY26 Estimate	2,398.5	2,342.0	182.9	329.3	54.9	466.1	1,641.9	238.2	7,653.8
FY26 Approved	2,434.0	2,274.2	179.6	321.4	61.2	466.1	1,624.0	253.0	7,613.6
FY25 Actual	2,290.5	2,214.1	184.4	324.2	55.8	409.0	1,619.9	296.8	7,394.8
FY24 Actual	2,213.8	2,023.6	162.3	315.8	58.1	378.9	1,728.8	342.2	7,223.5
FY23 Actual	1,971.4	2,140.0	180.6	311.7	58.1	366.2	1,495.0	286.2	6,809.1
FY22 Actual	1,879.2	1,895.8	293.9	304.0	65.6	335.5	1,555.9	166.9	6,496.7
FY21 Actual	1,857.6	1,820.2	209.2	288.5	52.8	306.3	1,553.8	168.3	6,256.6
FY20 Actual	1,793.5	1,700.6	191.8	300.0	53.7	357.6	1,234.1	189.6	5,820.8
FY19 Actual	1,763.2	1,531.2	184.2	314.0	56.9	393.9	1,138.0	205.4	5,586.7
FY18 Actual	1,754.3	1,469.3	171.5	314.3	56.9	390.2	1,110.0	192.2	5,458.6

* 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 FY18	APPR FY19	APPR FY20	APPR FY21	APPR FY22	APPR FY23	APPR FY24	APPR FY25	APPR FY26	REC FY27
General Government	1,146.20	1,151.67	1,167.91	1,182.46	1,210.71	1,249.00	1,267.02	1,288.32	1,275.65	1,283.45
Public Safety	3,790.18	3,809.33	3,842.39	3,850.99	3,837.49	3,890.78	3,907.38	3,897.13	3,950.38	3,968.28
Transportation	1,206.20	1,208.20	1,244.20	1,243.20	1,241.70	1,245.43	1,231.12	1,226.53	1,241.53	1,238.03
Health & Human Services	1,648.71	1,670.36	1,683.09	1,714.49	1,770.62	1,856.66	1,948.48	2,002.27	2,068.39	2,118.54
Libraries, Culture & Recreation	890.12	893.52	925.66	928.87	934.37	1,008.26	1,007.15	1,014.38	1,020.11	1,013.11
Community Development & Housing	345.85	346.35	351.85	351.75	352.25	359.38	362.13	379.93	385.93	388.93
Environment	213.11	214.21	216.11	219.96	221.96	236.09	250.09	250.59	251.84	220.74
Non-Departmental Accounts	4.21	4.64	6.38	12.51	23.46	45.34	36.27	52.06	40.84	46.79
Liquor Control	438.20	442.20	427.70	442.50	443.80	428.80	428.70	432.30	433.30	419.80
Subtotal	9,682.78	9,740.48	9,865.29	9,946.73	10,036.36	10,319.74	10,438.34	10,523.51	10,667.97	10,697.67
Plus Council & Judicial Offices *	552.85	560.03	567.93	572.18	577.98	601.56	599.06	617.15	623.10	626.60
TOTAL COUNTY GOVERNMENT	10,235.63	10,300.51	10,433.22	10,518.91	10,614.34	10,921.30	11,037.40	11,140.66	11,291.07	11,324.27
Government FTEs PER 1000 Population										
General Government	1.08	1.08	1.07	1.09	1.12	1.15	1.18	1.19	1.19	1.17
Public Safety	3.57	3.58	3.53	3.57	3.55	3.59	3.63	3.66	3.68	3.61
Transportation	1.14	1.14	1.14	1.15	1.15	1.15	1.14	1.15	1.16	1.12
Health & Human Services	1.55	1.57	1.55	1.59	1.64	1.71	1.81	1.88	1.93	1.92
Libraries, Culture & Recreation	0.84	0.84	0.85	0.86	0.86	0.93	0.94	0.95	0.95	0.92
Community Development & Housing	0.33	0.33	0.32	0.33	0.33	0.33	0.34	0.36	0.36	0.35
Environment	0.20	0.20	0.20	0.20	0.21	0.22	0.23	0.24	0.23	0.20
Non-Departmental Accounts	0.00	0.00	0.01	0.01	0.02	0.04	0.03	0.05	0.04	0.04
Liquor Control	0.41	0.42	0.39	0.41	0.41	0.40	0.40	0.41	0.40	0.38
Total County-Less Elective Offices	9.11	9.16	9.06	9.21	9.28	9.53	9.70	9.88	9.93	9.72
Plus Council & Judicial Offices *	0.52	0.53	0.52	0.53	0.53	0.56	0.56	0.58	0.58	0.57
TOTAL COUNTY GOVERNMENT	9.63	9.69	9.58	9.74	9.81	10.08	10.26	10.46	10.51	10.29
Population	1,062,500	1,063,510	1,088,823	1,079,939	1,081,809	1,083,304	1,075,926	1,065,410	1,073,918	1,100,608

* 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

	FY18 FTEs	FY19 FTEs	FY20 FTEs	FY21 FTEs	FY22 FTEs	FY23 FTEs	FY24 FTEs	FY25 FTEs	FY26 FTEs	FY27 FTEs
GENERAL FUND										
General Fund	1,107.01	1,117.56	1,135.80	1,153.90	1,186.55	1,247.26	1,267.99	1,315.28	1,320.56	1,326.86
Public Safety	2,709.82	2,717.47	2,733.53	2,741.13	2,715.03	2,748.53	2,754.13	2,734.92	2,777.17	2,795.07
Transportation	252.27	252.27	255.77	254.77	253.27	255.06	252.75	239.81	239.97	239.97
Health & Human Services	1,648.71	1,670.36	1,683.09	1,714.49	1,770.62	1,856.66	1,948.48	2,002.27	2,068.39	2,118.54
Libraries, Culture & Recreation	395.26	395.51	404.01	404.51	404.06	403.60	385.11	384.61	385.31	377.31
Community Development & Housing	86.40	86.40	87.80	87.80	88.30	91.30	89.95	103.75	106.55	108.55
Environment	16.50	16.50	16.70	16.29	16.29	25.64	31.65	29.00	26.76	26.36
Non-Departmental Accounts	4.21	4.64	6.38	12.51	23.46	45.34	36.27	52.06	40.84	46.79
TOTAL GENERAL FUND **	6,220.18	6,260.71	6,323.08	6,385.40	6,457.58	6,673.39	6,766.33	6,861.70	6,965.55	7,039.45
SPECIAL FUNDS										
Urban Districts	58.60	58.60	58.60	58.70	58.70	60.70	60.70	59.70	59.70	62.70
Mass Transit	874.37	876.37	908.87	908.87	908.87	910.61	898.61	909.36	922.86	921.36
Fire Tax District	1,286.76	1,298.26	1,318.26	1,319.26	1,333.26	1,352.01	1,363.01	1,372.01	1,385.01	1,385.01
Recreation	464.79	466.94	490.38	493.09	499.04	574.39	591.77	598.70	603.73	604.73
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	32.50	31.85	30.85	30.75	30.75	29.55	24.34	0.00	24.35	24.35
Montgomery Housing Initiative	14.70	15.20	17.05	17.05	17.05	18.05	22.15	23.15	24.35	24.35
Water Quality Protection	91.47	91.47	93.17	92.11	93.61	96.84	101.84	103.69	107.74	78.04
Community Use of Public Facilities	30.07	31.07	31.27	31.27	30.27	31.07	31.07	31.07	31.07	31.07
Parking Districts	48.53	48.53	48.53	48.53	48.53	48.73	48.73	48.73	50.23	48.23
Permitting Services	243.75	243.75	246.00	245.90	245.90	249.03	249.03	252.03	254.03	255.03
Solid Waste Services	105.14	106.24	106.24	111.56	112.06	113.61	116.60	117.90	117.34	116.34
Vaccum Leaf Collection	31.03	31.03	31.03	31.03	31.03	31.03	31.03	28.63	28.47	28.47
Liquor Control	438.20	442.20	427.70	442.50	443.80	428.80	428.70	432.30	433.30	419.80
TOTAL SPECIAL FUNDS	3,720.91	3,742.51	3,808.95	3,831.62	3,854.87	3,944.62	3,967.78	3,978.27	4,018.83	3,976.13
INTERNAL SERVICE FUNDS										
Employee Health Benefit Self Insurance	25.25	25.25	23.65	23.85	23.85	25.25	25.25	23.65	23.65	25.65
Motor Pool	204.10	206.10	211.10	211.10	211.10	211.10	211.10	211.10	215.10	215.10
Printing & Mail	34.07	34.07	34.57	34.57	34.57	34.57	34.57	34.57	34.57	34.57
Self Insurance	31.12	31.87	31.87	32.37	32.37	32.37	32.37	31.37	33.37	33.37
TOTAL INTERNAL SERVICE FUNDS	294.54	297.29	301.19	301.89	301.89	303.29	303.29	300.69	306.69	308.69
TOTAL COUNTY GOVERNMENT	10,235.63	10,300.51	10,433.22	10,518.91	10,614.34	10,921.30	11,037.40	11,140.66	11,291.07	11,324.27
MONT. COUNTY PUBLIC SCHOOLS	22,284.33	22,452.26	22,867.11	23,476.79	23,636.61	23,976.50	24,529.33	24,764.54	25,387.32	25,489.64
MONTGOMERY COLLEGE	1,917.60	1,925.60	1,910.85	1,910.85	1,910.85	1,921.35	1,922.35	1,926.35	1,926.35	1,927.35
M-NCPPC	1,080.64	1,089.66	1,102.41	1,111.94	1,136.95	1,134.38	1,135.13	1,169.51	1,170.51	1,170.51
GRAND TOTAL	35,518.20	35,768.03	36,313.59	37,018.49	37,298.75	37,953.53	38,624.21	39,001.06	39,775.25	39,911.77

**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
FY27 - Real	0.7811	0.0828	0.1194	0.0334	n/a	0.0864	1.1031	0.1120	1.2151
FY27 - Personal	1.9528	0.2070	0.2985	0.0835	n/a	0.2160	2.7578	n/a	2.7578
FY26 - Real	0.7212	0.0828	0.1218	0.0320	n/a	0.0814	1.0392	0.1120	1.1512
FY26 - Personal	1.8030	0.2070	0.3045	0.0800	n/a	0.2035	2.5980	n/a	2.5980
FY25 - Real	0.7170	0.0892	0.1202	0.0318	n/a	0.0810	1.0392	0.1120	1.1512
FY25 - Personal	1.7925	0.2230	0.3005	0.0795	n/a	0.2025	2.5980	n/a	2.5980
FY24 - Real	0.7170	0.0852	0.1184	0.0330	n/a	0.0866	1.0402	0.1120	1.1522
FY24 - Personal	1.7925	0.2130	0.2960	0.0825	n/a	0.2165	2.6005	n/a	2.6005
FY23 - Real	0.6940	0.0832	0.1074	0.0259	n/a	0.0810	0.9915	0.1120	1.1035
FY23 - Personal	1.7350	0.2080	0.2685	0.0648	n/a	0.2025	2.4788	n/a	2.4788
FY22 - Real	0.7178	0.0524	0.1202	0.0261	n/a	0.0740	0.9905	0.1120	1.1025
FY22 - Personal	1.7945	0.1310	0.3005	0.0653	n/a	0.1850	2.4763	n/a	2.4763
FY21 - Real	0.6948	0.0736	0.1182	0.0260	n/a	0.0786	0.9912	0.1120	1.1032
FY21 - Personal	1.7370	0.1840	0.2955	0.0650	n/a	0.1965	2.4780	n/a	2.4780
FY20 - Real	0.7166	0.0672	0.1068	0.0261	n/a	0.0740	0.9907	0.1120	1.1027
FY20 - Personal	1.7915	0.1680	0.2670	0.0653	n/a	0.1850	2.4768	n/a	2.4768
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

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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	
2027	\$1.2462	\$0.1120	\$0.0457	\$1.0885	
2026	\$1.1828	\$0.1120	\$0.0453	\$1.0255	
2025	\$1.1830	\$0.1120	\$0.0455	\$1.0255	
2024	\$1.1840	\$0.1120	\$0.0465	\$1.0255	
2023	\$1.1366	\$0.1120	\$0.0461	\$0.9785	
2022	\$1.1364	\$0.1120	\$0.0459	\$0.9785	
2021	\$1.1364	\$0.1120	\$0.0459	\$0.9785	
2020	\$1.1353	\$0.1120	\$0.0447	\$0.9786	
2019	\$1.1372	\$0.1120	\$0.0438	\$0.9814	
2018	\$1.1582	\$0.1120	\$0.0450	\$1.0012	

Notes:

'Montgomery County' is the weighted average of the tax rates in the FY27 Recommended Budget for the tax-supported property revenues and do not include parking lot districts.

'Montgomery County' weighted rate includes a \$0.1100 tax rate that is authorized by Maryland Code, Education § 5-104 (d)(1).

'Municipalities' are the weighted average of approximately 23 municipal districts and are based on adopted tax rates for FY26 and estimated taxable assessments for levy year 2026.

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