



Committee: Directly to Council
Committee Review: N/A
Staff: Gene Smith, Legislative Analyst
Purpose: To introduce agenda item – no vote expected
Keywords: FY23 Budget

AGENDA ITEM #18D
July 12, 2022
Introduction

SUBJECT

Resolution to approve the FY23 schedule of revenue estimates and appropriations

EXPECTED ATTENDEES

None

COUNCIL DECISION POINTS & COMMITTEE RECOMMENDATION

- N/A

DESCRIPTION/ISSUE

The subject resolution and attachment summarize all FY23 resource estimates and appropriations for the operating budget, including current revenue for the Capital Improvements Program, as of May 26, 2022 – the date the Council approved the FY23 Operating Budget (see ©1-2).

SUMMARY OF KEY DISCUSSION POINTS

- This resolution is not approved during the budget because of the time required by Office of Management and Budget staff to prepare it based on the Council's final decisions.
- The Council has approved this schedule every year since Fiscal Year 1975 as the official act to meet Section 305 of the County Charter – all appropriations must be funded.
- These estimates are also used by Executive staff when preparing the approved Operating Budget publication and the Comprehensive Annual Financial Report.
- Action is tentatively scheduled for July 26, 2022.

This report contains:

Proposed resolution	© #1
FY23 schedule of revenue estimates and appropriations	© #2

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Resolution No: _____
Introduced: _____
Adopted: _____

**COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND**

Lead Sponsor: County Council

SUBJECT: Approval of FY23 Schedule of Revenue Estimates and Appropriations

Background

1. On May 26, 2022, the Council appropriated funds for the FY 2023 Operating and Capital Budgets for the County Government, the Montgomery County Public School System, Montgomery College, the Maryland-National Capital Park and Planning Commission, and the Washington Suburban Transit Commission.
2. As required by Section 305 of the County Charter and applicable State laws, the County Council must fund these appropriations. On May 26, 2022, the Council set the property tax rates for FY 2023.
3. The Council has examined all sources of revenue, including local taxes, to identify those sources from which receipts are restricted as to use so that the Council may allocate those revenues that are not restricted to respond best to the needs of County residents.

Action

1. The County Council approves the attached Schedule of FY 2023 Revenue Estimates and Appropriations.
2. Unrestricted revenues are allocated to fund the budgets to the extent that the budgets are not fully funded from restricted revenues expected during FY 2023. However, before allocating unrestricted revenues to the Montgomery County Public School System, the following MCPS resources must first be used to fund the FY 2023 budget: all unanticipated revenues; all realized expenditure savings (excess of appropriations over actual expenditures and encumbrances); and all other sources of available reserve. For the College, the unrestricted revenue is the County's contribution for the Current Fund and the Emergency Plant Maintenance and Repair Fund.
3. The County Executive must allocate the unrestricted revenues through appropriate fiscal agencies of the County, including the Department of Finance.

This is a correct copy of Council action.

Judy Rupp
Clerk of the Council

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W		
1	FY23 REVENUES ESTIMATES AND APPROPRIATIONS (Assessable Base in \$Billions; Tax Rate in \$ per \$100 of Assessable Base; Other items in \$ Thousands)																				
2	APPROVED BY COUNCIL ON July 26, 2022																				
3				= col I : U					County Government = sum col L thru S					Revenue	Grants &		Budgets				
4		Estimated Revenues														Stabil.	Enter.		for SAG =		
5	REVENUE	Unrestricted	Restricted		MCPS	College	MNCPPC	Debt Service	General Fd Storm Drain	Mass Transit	Recr Distr	Fire Distr	Urban Dists	Noise Abate	Eco Dev	Fund	Funds	TOTAL	V - U		
6	A	PROPERTY TAXES																			
7		General Fund	1,525,291																1,525,291	1,525,291	
8		Prior Year	-3,596																-3,596	-3,596	
9		Penalties/Interest/Homeowner Credit	-195,270																-195,270	-195,270	
10		Storm Drain District		0				0											0	0	
11		Mass Transit District		182,854					182,854										182,854	182,854	
12		Recreation District		49,560						49,560									49,560	49,560	
13		Fire District		236,040								236,040							236,040	236,040	
14		Urban Districts		2,166									2,166						2,166	2,166	
15		Noise Abatement Districts		0										0					0	0	
16		MNCPPC (Admin, Parks and ALARF)		154,309			154,309												154,309	154,309	
17		Parking Districts		0														0	0	0	
18																					
19		TOTAL PROPERTY TAXES																	1,951,354	1,951,354	
20	B	Income Tax	1,870,514																1,870,514	1,870,514	
21		Transfer Tax	154,750																154,750	154,750	
22		Recordation Tax	74,158	19,510														19,510	93,668	74,158	
23		Energy Tax	186,480																186,480	186,480	
24		Telephone Tax	54,591																54,591	54,591	
25		Hotel-Motel Tax	21,725																21,725	21,725	
26		Admissions Tax	2,678																2,678	2,678	
27		E-Cigarette Tax	1,148																1,148	1,148	
28		Bag Tax	0	2,500															2,500	2,500	
29		Water Quality Protection Charge	0	43,415															43,415	43,415	
30		MHI Transfer Tax	0	100															100	100	
31	C	General Grants	36,586	1,053,427	854,329	55,937	4,325	0	39,183	34,043	0	11,013			0			54,597	1,090,013	1,035,416	
32		Specific Grants		297,259			0	3,706											293,553	297,259	3,706
33	D	Investment Income	367	8,607		260	25	0		0	0	0	0	0	55	2,961	5,305		8,974	3,668	
34		Licenses and Permits	13,740	80						80		0							13,820	13,820	
35		Charges for Services	10,442	429,698	1,260	58,407	3,368	0		14,093	5,120	20,000	304					327,147	440,140	112,993	
36		Fines & Forfeitures	29,377	566						566		0							29,944	29,944	
37		Miscellaneous	12,376	131,770	0	1,372	56	0		0	175	245	0		375			129,548	144,146	14,598	
38		Revenues	3,795,357	2,611,860	855,589	115,976	162,084	3,706	39,183	231,636	54,855	267,298	2,470	0	430	2,961	875,675	6,407,217	5,531,542		
40		Transfers to General Fund or other funds	-427,187	-177,072		0	-2,461		0	-48,131	-18,527	-13,635	-875	0	0		-93,444	-604,259	-510,815		
41		Transfers from Gen. Fund or other funds	79,412	521,804		-250	0	431,489	0	531	5,510	250	9,149		3,566	0	71,558	601,215	529,657		
44		Revenues plus Transfers	3,447,581	2,956,592	855,589	115,726	159,623	435,195	39,183	184,036	41,837	253,913	10,744	0	3,996	2,961	853,789	6,404,173	5,550,384		
46		Beginning Reserve - Undesignated	90,865	628,534	35,000	34,632	7,302	0	0	-1,996	9,855	3,638	232	0	0	518,535	21,336	719,399	698,063		
47		Beginning Reserve - Designated	0															0	0		
48		Resources Available for Appropriations	3,538,446	3,585,126	890,589	150,358	166,925	435,195	39,183	182,040	51,693	257,551	10,975	0	3,996	521,496	875,125	7,123,572	6,248,447		
49		Appropriation for Operating Budget			-2,729,660	-275,260	-160,577	-435,195	-1,408,778	-167,835	-51,444	-252,666	-10,395	0	-3,996		-850,625	-6,346,431	-5,495,806		
50		Appropriation for Capital Budget: PAYG	-33,900					0											-33,900	-33,900	
51		Appropriation for Capital Budget: Other			-21,385	-16,434	-450		-34,016	-15,640	0	-4,464	0	0	0		-23,240	-115,629	-92,389		
52		Total Appropriation			-2,751,045	-291,694	-161,027	-435,195	-1,442,794	-183,475	-51,444	-257,130	-10,395	0	-3,996	0	-873,865	-6,495,960	-5,622,095		
53		Appropriation from Restricted Revenue		-3,032,758	-890,589	-126,460	-161,027	-435,195	-39,183	-183,475	-51,444	-257,130	-10,395	0	-3,996	0	-873,865	-3,032,758	-2,158,893		
54		Appropriation from Unrestricted Revenue	-3,429,302		-1,860,456	-165,234	0	0	-1,403,611	0	0	0	0	0	0	0	0	-3,463,202	-3,463,202		
55		Projected ending reserve, total	75,244	552,368	0	23,897	5,898	0	0	-1,435	249	422	581	0	0	521,496	1,260	627,612	626,352		
56		Less reserve designated for specific uses	0	-521,135	0	0	0	(2)	1,622	0	0	0	0	0	0	-521,496	-1,260	-521,135	-519,875		
57		Projected ending reserve, undesignated	75,244	31,233	0	23,897	5,898	0	0	186	249	422	581	0	0	0	0	106,477	106,477		