Resolution No:	17-519
Introduced:	July 24, 2012
Adopted:	July 31, 2012

COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND

By: County Council

SUBJECT: Approval of FY13 Schedule of Revenue Estimates and Appropriations

Background

1. On May 24, 2012, the Council appropriated funds for the FY13 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 24, 2012, the Council set the property tax rates for FY13.

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 which are not restricted to respond best to the needs of County residents.

Action

1. The County Council approves the attached Schedule of FY13 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 FY13. However, before allocating unrestricted revenues to the Montgomery County Public School System, the following MCPS resources must first be used to fund the FY13 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.

Linda M. Lauer

Linda M. Lauer, Clerk of the Council

	A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB
1							FY13 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														
3				= col I : U				County Government = sum col L thru S								Revenue	Grants &		Budgets					
4			Estimated Revenues					Debt	General Fd	Mass	Recr	Fire	Urban	Noise	Eco	Stabil.	Enter.		for SAG =	Sub-				
5		REVENUE	Unrestricted	Restricted	MCPS	College	MNCPPC	Service	Storm Drain	Transit	Distr	Distr	Distrs	Abate	Dev	Fund	Funds	TOTAL	V - U	Total				
6	A	PROPERTY TAXES																						
7		General Fund	1,196,714															1,196,714	1,196,714					
8		Prior Year	(1,040)															(1,040)	(1,040)					
9		Penalties/Interest/Homeowner Credit	(174,659)															(174,659)	(174,659)					
10		Storm Drain District		4,189					4,189									4,189	4,189					
11		Mass Transit District		79,269						79,269								79,269	79,269					
12		Recreation District		30,300							30,300							30,300	30,300					
13		Fire District		221,294								221,294						221,294	221,294					
14		Urban Districts		1,197									1,197					1,197	1,197					
15		Noise Abatement Districts		1										1				1	1					
16		MNCPPC (Admin, Parks and ALARF)		104,975			104,975											104,975	104,975					
17		Parking Districts		9,334													9,334	9,334	0					
18																								
19		TOTAL PROPERTY TAXES																1,471,573	1,462,239	1,462,239	ok			
20	B	Income Tax	1,263,586															1,263,586	1,263,586					
21		Transfer Tax	80,650															80,650	80,650					
22		Recordation Tax	55,947	4,416													4,416	60,363	55,947					
23		Energy Tax	233,790															233,790	233,790					
24		Telephone Tax	48,749															48,749	48,749					
25		Hotel-Motel Tax	19,052															19,052	19,052					
26		Admissions Tax	2,501															2,501	2,501	1,704,274				
27		Bag Tax	0	562													562	562	0					
28		MHI Transfer Tax	0	750													750	750	0					
29	C	General Grants	20,968	698,210	588,632	30,509	1,944	0	21,232	22,816	0	1,306			0		31,772	719,178	687,406					
30		Specific Grants		208,186			0	6,279									201,907	208,186	6,279	693,685				
31	D	Investment Income	252	980		90	50	35		0	0	0	0	0	0	50	735	1,232	477					
32		Licenses and Permits	10,271	1,016						531		485						11,287	11,287					
33		Charges for Services	9,004	411,413	3,726	87,063	1,922	0		24,333	11,607	10,312	284				272,166	420,417	148,251					
34		Fines & Forfeitures	20,461	300						300		0						20,761	20,761					
35		Miscellaneous	8,218	127,359	0	910	248	0		0	(105)	10	0		95		126,202	135,578	9,376	190,152				
36	Revenues		2,794,464	1,903,749	592,358	118,572	109,138	6,314	25,420	127,249	41,802	233,408	1,481	- 1	95	50	647,863	4,698,213	4,050,350	4,050,350	4,698,213	4,050,350	= Sch C-1	ok
38	Transfers to General Fund or other funds		(309,159)	(110,619)		0			0	(17,826)	(15,964)	(12,070)	(361)	(32)	0		(64,366)	(419,777)	(355,412)					
39	Transfers from Gen. Fund or other funds		61,724	365,535			(2,729)	292,478	0	9,561	1,010	250	5,677		4,995	21,114	33,178	427,259	394,080	38,669	7,481	TS = Sch A-5 /NTS w CC DLC xfer		ok
42	Revenues plus Transfers		2,547,029	2,158,666	592,358	118,572	106,409	298,792	25,420	118,984	26,848	221,588	6,797	(31)	5,090	21,164	616,675	4,705,694	4,089,019	4,089,019	4,705,694	4,089,019		
44	Beginning Reserve - Undesignated		168,554	177,417	33,300	11,216	4,815	0	0	(3,658)	(620)	(15,165)	1,023	31	0	139,588	6,886	345,971	339,084	339,084		TS = Fisc Summ		ok
45	Beginning Reserve - Designated		0															0	0	0				
46	Resources Available for Appropriations		2,715,582	2,336,082	625,658	129,789	111,224	298,792	25,420	115,326	26,228	206,423	7,820	0	5,090	160,752	623,561	5,051,665	4,428,103	4,428,103	5,051,665	4,428,103	TS = Fisc Summ	ok
47	Appropriation for Operating Budget				(2,028,871)	(218,787)	(107,043)	(298,792)	(1,009,468)	(113,855)	(25,980)	(204,947)	(7,645)	0	(5,090)		(591,776)	(4,612,253)	(4,020,477)	(4,020,477)	= App Bud	ok		
48	Appropriation for Capital Budget: PAYGO		(29,500)					0										(29,500)	(29,500)		= Sch A-3	ok		
49	Appropriation for Capital Budget: Other				(15,976)	(7,516)	(330)		(24,608)	(1,011)	0	(763)	0	0	0		(32,720)	(82,944)	(50,224)	(79,724)	= Sch A-3 TS only	ok		
50	Total Appropriation				(2,044,847)	(226,303)	(107,393)	(298,792)	(1,034,076)	(114,866)	(25,980)	(205,710)	(7,645)	0	(5,090)	0	(624,496)	(4,724,697)	(4,100,201)	(4,100,201)	(4,695,197)	(4,100,201)	= Fisc Summ & SAG Chart w DLC xfer	
51	Appropriation from Restricted Revenue			(2,148,117)	(609,358)	(123,368)	(107,393)	(298,792)	(25,420)	(114,866)	(25,980)	(205,710)	(7,645)	0	(5,090)	0	(624,496)	(2,148,117)	(1,523,621)					
52	Appropriation from Unrestricted Revenue		(2,547,080)		(1,435,490)	(102,935)	0	0	(1,008,656)	0	0	0	0	0	0	0	0	(2,576,580)	(2,576,580)	(4,100,201)	(2,547,080)	(2,576,580)		
53	Projected ending reserve, total		139,002	187,965	16,300	6,421	3,831	0	0	460	248	713	175	0	0	160,752	(935)	326,968	327,902	327,902	326,968	327,902		
54	Less reserve designated for specific uses		0	(159,883)		0	(66)					0				(160,752)	935	(159,883)	(160,818)	(160,818)	187,965			
55	Projected ending reserve, undesignated		139,002	28,082	16,300	6,421	3,765	0	0	460	248	713	175	0	0	0	0	167,084	167,084	167,084			= Fisc Summ	
56			ok	167,084 135	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok				= TS EFB					
57				ok																				
58			Sch A-3	= TS EFB															213,368 = 5.0% policy #					
59			139,002															167,084	114,535 over policy #					
60																		167,084						
61			0.000 variance															0.000	167,084					
62																			167,084 = TS Fisc Summ					
63																			(0.000) variance					
64																								