

Resolution No: 17-831  
Introduced: July 23, 2013  
Adopted: July 30, 2013

**COUNTY COUNCIL  
FOR MONTGOMERY COUNTY, MARYLAND**

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By: County Council

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**SUBJECT:** Approval of FY14 Schedule of Revenue Estimates and Appropriations

**Background**

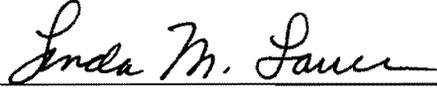
1. On May 23, 2013, the Council appropriated funds for the FY14 Operating and Capital Budgets for the County Government, the Montgomery County Public School System, Montgomery College, the Maryland-National Capital Park and Planning Commission, and the Washington Suburban Transit Commission.
2. As required by Section 305 of the County Charter and applicable State laws, the County Council must fund these appropriations. On May 23, 2013, the Council set the property tax rates for FY14.
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 FY14 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 FY14. However, before allocating unrestricted revenues to the Montgomery County Public School System, the following MCPS resources must first be used to fund the FY14 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.



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Linda M. Lauer, Clerk of the Council

FY14 REVENUES ESTIMATES AND APPROPRIATIONS (Assessable Base in \$Billions; Tax Rate in \$ per \$100 of Assessable Base; Other Items in \$ Thousands)																						
APPROVED BY COUNCIL ON																						
A	B	= col I : U		G	H	I	J	K	L	County Government = sum col L thru S					R	S	T	U	V	W	X	
		Estimated	Revenues							Debt	General Fd	Mass	Recr	Fire								Urban
3	REVENUE	Unrestricted	Restricted	MCPS	College	MNCPPC	Service	Storm Drain	Transit	Distr	Distr	Distrs	Abate	Dev	Stabil. Fund	Enter. Funds	TOTAL	Budgets for SAG = V + U	Sub-Total			
6	PROPERTY TAXES																					
7	General Fund	1,267,427																	1,267,427	1,267,427		
8	Prior Year	-2,820																	-2,820	-2,820		
9	Penalties/Interest/Homeowner Credit	-176,920																	-176,920	-176,920		
10	Storm Drain District		4,206					4,206											4,206	4,206		
11	Mass Transit District		70,071						70,071										70,071	70,071		
12	Recreation District		29,016							29,016									29,016	29,016		
13	Fire District		208,545								208,545								208,545	208,545		
14	Urban Districts		1,230									1,230							1,230	1,230		
15	Noise Abatement Districts		0										0						0	0		
16	MNCPPC (Admin, Parks and ALARP)		104,121			104,121													104,121	104,121		
17	Parking Districts		9,612																9,612	9,612		
18																						
19	TOTAL PROPERTY TAXES																		1,514,487	1,504,875	1,504,875	
20	Income Tax	1,299,191																	1,299,191	1,299,191		
21	Transfer Tax	85,730																	85,730	85,730		
22	Recordation Tax	56,598	8,270																8,270	64,868	56,598	
23	Energy Tax	210,728																	210,728	210,728		
24	Telephone Tax	45,126																	45,126	45,126		
25	Hotel-Motel Tax	17,753																	17,753	17,753		
26	Admissions Tax	3,043																	3,043	3,043	1,718,169	
27	Bag Tax	0	1,832																1,832	1,832	0	
28	MHI Transfer Tax	0	800																800	800	0	
29	General Grants	26,328	738,577	605,390	32,013	2,438	0	24,384	34,475	0	1,306			0					38,570	764,905	726,334	
30	Specific Grants		214,812			0	5,779												209,033	214,812	5,779	732,113
31	Investment Income	39	1,386		55	59	70		0	0		0	0	0	4				1,198	1,425	227	
32	Licenses and Permits	10,282	1,131						531			600								11,413	11,413	
33	Charges for Services	8,573	424,434	3,726	87,253	2,284	0		24,263	11,686	18,440	284							276,499	433,007	156,508	
34	Fines & Forfeitures	21,626	300						300			0								21,926	21,926	
35	Miscellaneous	8,669	132,505	0	1,270	107	0		0	-105	10	0		95					131,129	141,174	10,045	200,119
36	Revenues	2,881,372	1,950,847	609,115	120,592	109,908	5,849	28,590	129,640	40,597	228,901	1,514	0	95	4				676,943	4,832,219	4,155,276	4,155,276
38	Transfers to General Fund or other funds	-320,456	-118,211		0			0	-24,042	-16,088	-11,151	-477	0	0					-66,454	-438,667	-372,214	
39	Transfers from Gen. Fund or other funds	66,139	380,072			-1,387	303,308	0	9,079	1,010	250	7,090		3,302	21,814				35,607	446,211	410,604	38,390
42	Revenues plus Transfers	2,627,055	2,212,708	609,115	120,592	107,622	309,156	28,590	114,677	25,518	218,000	8,127	0	3,397	21,817				646,097	4,839,762	4,193,666	4,193,666
44	Beginning Reserve - Undesignated	204,097	266,511	41,697	13,064	8,980	0	0	5,332	2,706	-41	478	0	0	188,999				5,297	470,608	465,311	465,311
45	Beginning Reserve - Designated	0																		0	0	0
46	Resources Available for Appropriations	2,831,152	2,479,218	650,812	133,656	116,601	309,156	28,590	120,008	28,224	217,959	8,605	0	3,397	210,816				651,394	5,310,370	4,658,976	4,658,976
47	Appropriation for Operating Budget			-2,084,338	-228,478	-111,967	-309,156	-1,087,575	-116,666	-28,008	-217,019	-8,194	0	-3,397					-616,398	-4,811,196	-4,194,798	-4,194,798
48	Appropriation for Capital Budget: PAYGO	-29,500					0													-29,500	-29,500	
49	Appropriation for Capital Budget: Other			-15,908	-13,443	-350		-21,550	-2,994	0	0	0	0	0					-31,883	-86,128	-54,245	-83,745
50	Total Appropriation			-2,100,246	-241,921	-112,317	-309,156	-1,109,125	-119,660	-28,008	-217,019	-8,194	0	-3,397	0				-648,282	-4,926,825	-4,278,543	-4,278,543
51	Appropriation from Restricted Revenue		-2,239,605		-636,088	-128,894	-112,317	-309,156	-28,590	-119,660	-28,008	-217,019	-8,194	0	-3,397				-648,282	-2,239,605	-1,591,323	
52	Appropriation from Unrestricted Revenue	-2,657,720		-1,464,159	-113,027	0	0	-1,080,535	0	0	0	0	0	0	0				0	-2,687,220	-2,687,220	-4,278,543
53	Projected ending reserve, total	143,932	239,614	14,725	4,762	4,284	0	0	349	216	940	411	0	0	210,816				3,112	383,546	380,434	380,434
54	Less reserve designated for specific uses	-70	-213,929		0	-1					0				-210,816				-3,112	-213,999	-210,887	-210,887
55	Projected ending reserve, undesignated	143,862	25,685	14,725	4,762	4,283	0	0	349	216	940	411	0	0	0				0	169,546	169,546	169,546