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# 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 96. 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 workyears 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 1000 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 workyears 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 workyears 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).

# SCHEDULE F-1

## TEN-YEAR HISTORY OF EXPENDITURES IN CURRENT AND DEFLATED DOLLARS WITH FISCAL YEAR 99 AS BASE

(In Millions)

	ACTUAL FY99	ACTUAL FY00	ACTUAL FY01	ACTUAL FY02	ACTUAL FY03	ACTUAL FY04	ACTUAL FY05	ACTUAL FY06	BUDGET FY07	APPROVED FY08
<b>COUNTY GOVERNMENT</b>										
General Fund	469.6	510.0	530.1	559.5	615.3	642.8	697.6	773.0	859.1	923.7
Expenditures in FY99 \$	469.6	496.6	500.6	516.8	552.8	563.5	590.5	628.8	703.3	729.1
Special Funds: Tax Supported	214.8	181.2	191.5	193.7	206.1	221.2	247.2	293.5	322.3	336.9
Expenditures in FY99 \$	214.8	176.4	180.8	178.9	185.1	193.9	209.3	238.8	263.8	265.9
Grant Fund: Non-Tax Supported	68.9	62.8	68.0	82.6	83.9	78.8	77.3	85.6	68.1	72.0
Expenditures in FY99 \$	68.9	61.2	64.2	76.3	75.4	69.1	65.4	69.6	55.7	56.8
Special Funds: Non-Tax Supported	141.7	154.3	161.8	174.8	182.0	199.9	219.0	220.7	231.9	247.1
Expenditures in FY99 \$	141.7	150.3	152.8	161.5	163.5	175.3	185.4	179.5	189.8	195.0
<b>TOTAL COUNTY GOVERNMENT</b>										
Expenditures in FY99 \$	895.1	908.3	951.3	1,010.7	1,087.2	1,142.7	1,241.0	1,372.8	1,481.3	1,579.6
<b>M. C. PUBLIC SCHOOLS (b)</b>										
Expenditures in FY99 \$	1,032.9	1,106.9	1,220.7	1,287.5	1,413.3	1,498.4	1,620.2	1,728.7	1,851.5	1,985.0
<b>MONTGOMERY COLLEGE (b)</b>										
Expenditures in FY99 \$	106.2	116.7	128.5	143.8	150.2	156.4	167.6	181.5	218.3	238.2
<b>M-NCPPC (b)</b>										
Expenditures in FY99 \$	73.0	78.1	82.8	85.5	88.0	90.3	97.2	105.1	109.5	119.4
<b>DEBT SERVICE (a)</b>										
Expenditures in FY99 \$	150.6	154.6	159.2	177.4	187.3	194.2	201.1	213.0	221.0	240.3
<b>TOTAL ALL AGENCIES</b>										
Expenditures in FY99 \$	2,257.7	2,364.7	2,542.5	2,704.8	2,926.1	3,082.0	3,327.1	3,601.1	3,881.6	4,162.5
<b>CPI - FISCAL YEAR 99 = 100</b>	100.0	102.7	105.9	108.3	111.3	114.1	118.1	122.9	122.1	126.7
<b>Fiscal Year Percent Change</b>	0.0%	2.7%	3.1%	2.3%	2.8%	2.5%	3.6%	4.1%	3.4%	3.1%

(a) Includes add-back of State closed school revenues  
(b) Includes tax supported and non-tax supported funds

# 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*	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
<b>FY08 Approved</b>	1219.2	29.4	1286.9	31.0	193.3	4.7	171.1	4.1	39.5	1.0	312.3	7.5	767.8	18.5	160.9	3.9	4,151.0	
<b>FY07 Est</b>	1166.7	29.8	1217.3	31.1	178.1	4.6	166.9	4.3	33.6	0.9	292.3	7.5	704.1	18.0	151.6	3.9	3,910.6	
<b>FY07 Approved</b>	1164.3	30.4	1079.4	28.2	225.7	5.9	174.3	4.6	39.4	1.0	295.5	7.7	704.4	18.4	143.0	3.7	3,826.0	
<b>FY06 Actual</b>	1,115.1	30.0	1044.6	28.1	241.7	6.5	164.8	4.4	32.7	0.9	287.1	7.7	688.5	18.5	139.9	3.8	3,714.4	
<b>FY05 Actual</b>	1079.2	31.4	940.9	27.4	221.3	6.4	162.1	4.7	33.6	1.0	267.5	7.8	606.4	17.6	126.7	3.7	3,437.6	
<b>FY04 Actual</b>	992.7	31.5	869.7	27.6	185.2	5.9	116.9	3.7	31.6	1.0	270.4	8.6	581.9	18.5	100.6	3.2	3,148.9	
<b>FY03 Actual</b>	934.0	32.5	788.0	27.5	169.6	5.9	47.6	1.7	27.1	0.9	249.1	8.7	562.3	19.6	92.5	3.2	2,870.2	
<b>FY02 Actual</b>	880.7	31.1	867.0	30.6	132.1	4.7	43.7	1.5	26.5	0.9	242.5	8.6	541.2	19.1	98.1	3.5	2,831.7	
<b>FY01 Actual</b>	846.6	32.4	812.4	31.1	102.4	3.9	46.8	1.8	25.8	1.0	232.1	8.9	433.7	16.6	112.2	4.3	2,611.9	
<b>FY00 Actual</b>	828.9	33.0	761.1	30.3	99.8	4.0	43.3	1.7	24.4	1.0	225.8	9.0	415.3	16.6	110.2	4.4	2,508.8	
<b>FY99 Actual</b>	794.5	33.1	689.2	28.7	93.0	3.9	45.2	1.9	23.6	1.0	212.3	8.8	440.7	18.4	101.0	4.2	2,399.4	

\* Totals do not include uses of prior year reserves or transfers

# SCHEDULE F-3

## TEN-YEAR HISTORY OF COUNTY GOVERNMENT WORKYEARS BY FUNCTION

FUNCTION	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08
General Government	562.5	585.2	631.8	664.7	665.2	665.7	660.6	675.7	710.7	707.0
Public Safety	2,823.6	2,902.1	3,027.1	3,123.0	3,112.4	3,131.5	3,295.6	3,462.3	3,689.6	3,841.3
Public Works & Transportation	1,316.5	1,348.2	1,388.3	1,423.3	1,435.7	1,457.1	1,509.4	1,482.1	1,528.7	1,638.4
Health & Human Services	1,248.1	1,281.2	1,370.2	1,402.6	1,435.2	1,423.3	1,436.9	1,475.9	1,506.0	1,604.5
Libraries, Culture & Recreation	809.6	847.3	880.0	865.5	844.7	844.2	833.3	844.9	887.7	903.9
Community Development & Housing	287.1	296.8	310.2	315.8	317.7	317.7	317.9	322.5	334.5	342.2
Environment	33.6	36.8	36.9	38.8	42.3	42.8	42.7	44.7	48.8	50.5
Non-Departmental Accounts	21.6	20.3	1.0	1.4	3.2	1.6	1.4	3.2	2.9	2.6
Liquor Control	255.3	268.7	273.9	274.1	286.1	292.2	293.2	321.2	329.8	340.6
Subtotal	7,357.9	7,586.6	7,919.4	8,109.2	8,142.5	8,176.1	8,391.0	8,632.5	9,038.7	9,431.0
Plus Council & Judicial Offices*	386.8	397.0	436.5	444.0	453.5	438.5	446.1	456.0	473.5	482.8
<b>TOTAL COUNTY GOVERNMENT</b>	<b>7,744.7</b>	<b>7,983.6</b>	<b>8,355.9</b>	<b>8,553.2</b>	<b>8,596.0</b>	<b>8,614.6</b>	<b>8,837.1</b>	<b>9,088.5</b>	<b>9,512.2</b>	<b>9,913.8</b>
<b>GOVERNMENT WORKYEARS PER 1000 POPULATION</b>										
General Government	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Public Safety	3.3	3.4	3.5	3.4	3.4	3.4	3.5	3.6	3.8	3.9
Public Works & Transportation	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.7
Health & Human Services	1.5	1.5	1.6	1.5	1.6	1.5	1.5	1.5	1.6	1.6
Culture & Recreation	1.0	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.9
Community Development & Housing	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.4
Environment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Non-Departmental Accounts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Liquor Control	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Total County-Less Elective Offices	8.7	8.9	9.1	9.0	8.9	8.8	8.9	9.1	9.4	9.7
Plus Council & Judicial Offices*	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
<b>TOTAL COUNTY GOVERNMENT</b>	<b>9.2</b>	<b>9.3</b>	<b>9.6</b>	<b>9.4</b>	<b>9.4</b>	<b>9.3</b>	<b>9.4</b>	<b>9.5</b>	<b>9.9</b>	<b>10.2</b>
Population	846,000	855,000	866,000	905,988	915,062	929,000	942,000	953,000	964,000	976,000

Historical Workyears and Population reflect the Original Approved Budget  
\* Includes officials and staff of offices headed by elected officials

# SCHEDULE F-4

## TEN-YEAR HISTORY OF COUNTY AGENCIES WORKYEARS BY FUND

	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08
	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS	WORKYEARS
<b>GENERAL FUND</b>										
General Government	757.4	785.7	847.3	873.9	868.3	846.0	839.1	854.3	896.6	894.0
Public Safety	1,933.3	1,964.6	2,088.6	2,173.7	2,193.6	2,217.4	2,319.4	2,475.8	2,631.2	2,689.9
Public Works & Transportation	470.0	471.4	481.6	483.7	480.4	465.3	486.8	442.7	447.5	450.0
Health & Human Services	1,248.1	1,281.2	1,370.2	1,402.6	1,435.2	1,423.3	1,436.9	1,475.9	1,506.0	1,604.5
Libraries, Culture & Recreation	407.5	421.5	430.6	427.3	416.0	406.7	401.9	403.2	419.9	427.6
Community Development & Housing	80.9	84.7	95.5	97.0	127.9	124.9	121.5	123.1	110.3	115.6
Environment	33.6	36.8	35.3	38.8	35.3	33.8	33.7	34.7	34.9	34.9
Nondepartmental Accounts	21.6	20.3	1.0	1.4	3.2	1.6	1.4	3.2	2.9	2.6
<b>TOTAL GENERAL FUND**</b>	<b>4,952.4</b>	<b>5,066.2</b>	<b>5,351.7</b>	<b>5,492.4</b>	<b>5,559.9</b>	<b>5,519.0</b>	<b>5,640.7</b>	<b>5,812.9</b>	<b>6,049.3</b>	<b>6,219.1</b>
<b>SPECIAL FUNDS</b>										
Urban Districts	25.2	27.5	32.0	41.9	44.7	49.6	51.3	56.6	57.1	57.6
Mass Transit	509.0	538.3	560.5	585.8	599.5	624.8	642.7	651.6	679.6	762.2
Fire Tax District	1,024.9	1,073.4	1,091.2	1,105.3	1,087.6	1,078.2	1,142.4	1,155.2	1,235.6	1,334.7
Recreation	382.3	404.4	425.6	412.0	402.9	411.6	405.4	415.7	441.7	450.2
Economic Development Fund	0.0	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	2.8
Cable Television	5.1	6.1	7.7	8.1	8.1	7.4	12.5	13.3	14.3	14.5
Community Use of Public Facilities	19.8	21.4	23.8	26.2	26.8	25.9	26.0	26.0	26.1	26.1
Common Ownership Communities	2.1	2.4	2.4	2.4	0.0	0.0	0.0	0.0	0.0	0.0
Landlord-Tenant Affairs	30.0	35.6	36.9	37.2	0.0	0.0	0.0	0.0	0.0	0.0
Liquor Control	255.3	268.7	273.9	274.1	286.1	292.2	293.2	321.2	329.8	340.6
Montgomery Housing Initiative	0.0	0.0	0.0	1.6	2.0	2.6	4.5	7.1	7.7	9.9
Water Quality Protection	0.0	0.0	0.0	0.0	7.0	9.0	9.0	10.0	13.9	15.6
Parking Districts	46.2	46.9	51.3	53.8	53.9	45.6	41.5	43.1	45.3	47.7
Permitting Services	174.1	174.1	175.4	183.6	186.8	189.2	190.9	191.3	215.5	213.9
Solid Waste Management	126.3	128.9	131.2	134.3	134.0	138.5	147.8	151.7	156.1	157.5
<b>TOTAL SPECIAL FUNDS</b>	<b>2,600.3</b>	<b>2,727.7</b>	<b>2,811.9</b>	<b>2,866.3</b>	<b>2,839.4</b>	<b>2,875.6</b>	<b>2,968.2</b>	<b>3,043.8</b>	<b>3,223.7</b>	<b>3,433.3</b>
<b>INTERNAL SERVICE FUNDS</b>										
Central Duplicating	26.4	27.4	27.4	26.4	26.4	28.1	27.0	29.4	30.0	30.0
Employee Health Benefit Self Insurance	0.0	0.0	0.0	0.0	0.0	8.1	8.6	9.6	9.6	11.0
Fleet Management Services	138.6	135.3	136.3	139.3	141.5	154.8	163.6	163.6	170.2	191.0
Risk Management	27.0	27.0	28.6	28.8	28.8	29.0	29.0	29.2	29.4	29.4
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>192.0</b>	<b>189.7</b>	<b>192.3</b>	<b>194.5</b>	<b>196.7</b>	<b>220.0</b>	<b>228.2</b>	<b>231.8</b>	<b>239.2</b>	<b>261.4</b>
<b>TOTAL COUNTY GOVERNMENT</b>	<b>7,744.7</b>	<b>7,983.6</b>	<b>8,355.9</b>	<b>8,553.2</b>	<b>8,596.0</b>	<b>8,614.6</b>	<b>8,837.1</b>	<b>9,088.5</b>	<b>9,512.2</b>	<b>9,913.8</b>
<b>MONT. COUNTY PUBLIC SCHOOLS</b>	<b>15,965.1</b>	<b>16,767.4</b>	<b>17,758.1</b>	<b>18,561.4</b>	<b>19,012.6</b>	<b>19,274.0</b>	<b>19,601.3</b>	<b>20,132.3</b>	<b>20,709.9</b>	<b>20,844.5</b>
<b>MONTGOMERY COLLEGE</b>	<b>1,240.0</b>	<b>1,338.7</b>	<b>1,411.8</b>	<b>1,451.1</b>	<b>1,493.9</b>	<b>1,556.9</b>	<b>1,590.9</b>	<b>1,636.4</b>	<b>1,720.6</b>	<b>1,791.6</b>
<b>M-NCPPC</b>	<b>1,068.5</b>	<b>1,103.8</b>	<b>1,147.3</b>	<b>1,140.2</b>	<b>1,140.2</b>	<b>1,092.8</b>	<b>1,086.5</b>	<b>1,102.4</b>	<b>1,006.8</b>	<b>1,036.9</b>
<b>GRAND TOTAL</b>	<b>26,018.3</b>	<b>27,193.5</b>	<b>28,673.1</b>	<b>29,705.9</b>	<b>30,242.9</b>	<b>30,538.3</b>	<b>31,115.8</b>	<b>31,959.6</b>	<b>32,949.5</b>	<b>33,586.8</b>

Historical Workyears reflect the Original Approved Budget  
 \*\*Includes grant workyears related to General Fund functions.

# 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	REC-REATION	STORM DRAINAGE	M-NCPPC	TOTAL COUNTY	STATE	TOTAL TAX RATE
FY08 - Real	0.627	0.058	0.126	0.024	0.003	0.078	0.916	0.112	1.028
FY08 - Personal	1.567	0.145	0.315	0.060	0.007	0.195	2.289	n/a	2.289
FY07 - Real	0.624	0.053	0.134	0.024	0.003	0.078	0.916	0.112	1.028
FY07 - Personal	1.560	0.133	0.335	0.060	0.008	0.196	2.292	n/a	2.292
FY06 - Real	0.679	0.042	0.134	0.025	0.003	0.084	0.967	0.132	1.099
FY06 - Personal	1.698	0.105	0.335	0.063	0.008	0.211	2.420	n/a	2.420
FY05 - Real	0.734	0.044	0.123	0.025	0.003	0.080	1.009	0.132	1.141
FY05 - Personal	1.835	0.110	0.308	0.063	0.008	0.201	2.525	n/a	2.525
FY04 - Real	0.751	0.044	0.118	0.022	0.003	0.081	1.019	0.132	1.151
FY04 - Personal	1.878	0.110	0.295	0.055	0.008	0.204	2.550	n/a	2.550
FY03 - Real	0.754	0.038	0.117	0.020	0.003	0.087	1.019	0.084	1.103
FY03 - Personal	1.885	0.095	0.293	0.050	0.008	0.219	2.550	n/a	2.550
FY02 - Real	0.741	0.050	0.109	0.027	0.003	0.091	1.021	0.084	1.105
FY02 - Personal	1.852	0.125	0.273	0.068	0.007	0.226	2.551	n/a	2.551
FY01 - Real *	0.743	0.040	0.117	0.028	0.004	0.089	1.021	0.084	1.105
FY01 - Personal *	1.857	0.100	0.293	0.069	0.010	0.223	2.552	n/a	2.552
FY01 - Original	1.857	0.100	0.293	0.069	0.010	0.223	2.552	0.210	2.762
FY00	1.863	0.102	0.290	0.067	0.010	0.219	2.551	0.210	2.761
FY99	1.923	0.102	0.263	0.062	0.010	0.218	2.578	0.210	2.788

\* See the "Property Tax Schedules" for information about the change in the property rate structure effective in FY01.

## SCHEDULE F-6

<b>HISTORICAL ANALYSIS OF WEIGHTED REAL PROPERTY TAX RATES</b>				
<b>MONTGOMERY COUNTY</b>				
Average Weighted Rate Per \$100 of Assessed Value				
<b>Fiscal Year</b>	<b>Total</b>	<b>Maryland</b>	<b>Municipalities</b>	<b>Montgomery County</b>
2008 (est.)	\$1.057	\$0.112	\$0.042	\$0.903
2007 (est.)	\$1.058	\$0.112	\$0.043	\$0.903
2006	\$1.130	\$0.132	\$0.045	\$0.953
2005	\$1.173	\$0.132	\$0.046	\$0.995
2004	\$1.183	\$0.132	\$0.046	\$1.005
2003	\$1.134	\$0.084	\$0.045	\$1.005
2002	\$1.134	\$0.084	\$0.044	\$1.006
2001	\$1.133	\$0.084	\$0.043	\$1.006
2000	\$1.133	\$0.084	\$0.043	\$1.006

Notes:

Effective FY01 real property in Maryland is assessed at 100 percent of full cash value, in contrast to the 40 percent method in effect through FY00. Corresponding to the increase in the real property base by a factor of 2.5, the real property tax rates are divided by the same factor. FY00 rates have been adjusted in this table to the 100 percent full cash value for comparison with later years.

"County Rate" is derived by deducting the State and Municipal weighted rates from the "Total".

"Municipal Rates" are the weighted average of approximately 23 municipal districts.

FY07 and FY08 data are estimates.

MONTGOMERY COUNTY DEPARTMENT OF FINANCE

JUNE 2007