



Committee: Directly to Council
Committee Review: N/A
Staff: Gene Smith, Legislative Analyst
Purpose: To introduce agenda item – no vote expected
Keywords: FY21 Budget

AGENDA ITEM #3E
July 14, 2020
Introduction

SUBJECT

Resolution to approve the FY21 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 FY21 resource estimates and appropriations for the operating budget, including current revenue for the Capital Improvements Program, as of May 19, 2020 – the date the Council approved the FY21 Operating Budget.

SUMMARY OF KEY DISCUSSION POINTS

- This resolution was 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 FY1975 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 and the Comprehensive Annual Financial Report.

This report contains:

Proposed resolution	© #1
FY21 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 FY21 Schedule of Revenue Estimates and Appropriations

Background

1. On May 19, 2020, the Council appropriated funds for the FY21 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 19, 2020, the Council set the property tax rates for FY21.
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 FY21 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 FY21. However, before allocating unrestricted revenues to the Montgomery County Public School System, the following MCPS resources must first be used to fund the FY20 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.

Selena Mendy Singleton, Esq.
Clerk of the Council

A	B	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
FY21 REVENUES ESTIMATES AND APPROPRIATIONS (Assessable Base in \$Billions; Tax Rate in \$ per \$100 of Assessable Base; Other items in \$ Thousands)																			
APPROVED BY COUNCIL ON																			
		= col I : U		County Government = sum col L thru S											Revenue	Grants &		Budgets	
		Estimated Revenues		MCPS	College	MNCPPC	Debt Service	General Fd Storm Drain	Mass Transit	Recr Distr	Fire Distr	Urban Distrs	Noise Abate	Eco Dev	Stabil. Fund	Enter. Funds	TOTAL	for SAG = V - U	Sub-Total
REVENUE		Unrestricted	Restricted																
A	PROPERTY TAXES																		
	General Fund	1,437,008															1,437,008	1,437,008	
	Prior Year	-3,346															-3,346	-3,346	
	Penalties/Interest/Homeowner Credit	-189,472															-189,472	-189,472	
	Storm Drain District		0				0										0	0	
	Mass Transit District		152,218					152,218									152,218	152,218	
	Recreation District		46,839						46,839								46,839	46,839	
	Fire District		244,459							244,459							244,459	244,459	
	Urban Districts		2,050								2,050						2,050	2,050	
	Noise Abatement Districts		0										0				0	0	
	MNCPPC (Admin, Parks and ALARF)		141,010			141,010											141,010	141,010	
	Parking Districts		0													0	0	0	
	TOTAL PROPERTY TAXES																1,830,767	1,830,767	1,830,767
B	Income Tax	1,695,361															1,695,361	1,695,361	
	Transfer Tax	122,390															122,390	122,390	
	Recordation Tax	59,185	17,718													17,718	76,903	59,185	
	Energy Tax	191,323															191,323	191,323	
	Telephone Tax	53,752															53,752	53,752	
	Hotel-Motel Tax	23,326															23,326	23,326	
	Admissions Tax	3,409															3,409	3,409	2,150,504
	E-Cigarette Tax	1,759															1,759	1,759	
	Bag Tax	0	2,500														2,500	2,500	0
	Water Quality Protection Charge	0	38,993														38,993	38,993	0
	MHI Transfer Tax	0	100														100	100	0
C	General Grants	33,182	964,820	781,666	42,149	4,001	0	42,490	41,317	0	199			0		52,998	998,001	945,004	
	Specific Grants		258,572			0	791									257,781	258,572	791	945,795
D	Investment Income	488	10,997		365	225	0		0	0	0	0	0	96	4,583	5,727	11,485	5,758	
	Licenses and Permits	13,465	400						400								13,865	13,865	
	Charges for Services	10,971	428,218	3,830	76,747	3,438	0		25,470	5,534	20,000	345				292,855	439,190	146,335	
	Fines & Forfeitures	45,156	525						525		0						45,681	45,681	
	Miscellaneous	18,031	118,448	0	1,350	102	0		0	130	245	0		134		116,487	136,479	19,992	231,632
	Revenues	3,515,989	2,427,867	785,496	120,611	148,777	791	42,490	219,930	52,503	264,902	2,395	0	231	4,583	785,158	5,943,856	5,158,698	5,158,698
	Transfers to General Fund or other funds	-413,950	-162,565	0	-1,926	0	0	-48,280	-17,637	-13,581	-858	0	0	0	-80,283	-576,515	-496,232		
	Transfers from Gen. Fund or other funds	77,042	500,131	500	0	414,412	0	531	5,510	250	8,477	10,429	4,000	56,022	577,173	521,150	24,918		
	Revenues plus Transfers	3,179,081	2,765,433	785,496	121,111	146,851	415,203	42,490	172,181	40,375	251,571	10,013	0	10,659	8,583	760,898	5,944,514	5,183,616	5,183,616
	Beginning Reserve - Undesignated	154,145	459,576	25,000	24,342	2,946	0	0	-4,719	2,795	-22,474	712	0	0	382,171	48,802	613,721	564,918	564,918
	Beginning Reserve - Designated	0															0	0	0
	Resources Available for Appropriations	3,333,226	3,225,008	810,496	145,453	149,797	415,203	42,490	167,462	43,171	229,097	10,725	0	10,659	390,754	809,700	6,558,234	5,748,534	5,748,534
	Appropriation for Operating Budget			-2,562,358	-268,916	-144,492	-415,203	-1,239,718	-149,365	-43,116	-224,869	-9,635	0	-5,159	-778,445	-5,841,276	-5,062,832	-5,062,832	
	Appropriation for Capital Budget: PAYG	-32,000					0										-32,000	-32,000	
	Appropriation for Capital Budget: Other			-9,770	-13,534	-350		-14,840	-18,001	0	-3,933	0	0	-5,500	-27,578	-93,506	-65,928	-97,928	
	Total Appropriation			-2,572,128	-282,450	-144,842	-415,203	-1,254,558	-167,366	-43,116	-228,802	-9,635	0	-10,659	0	-806,023	-5,966,782	-5,160,760	-5,160,760
	Appropriation from Restricted Revenue		-2,801,748	-810,496	-123,116	-144,842	-415,203	-42,490	-167,366	-43,116	-228,802	-9,635	0	-10,659	0	-806,023	-2,801,748	-1,995,726	
	Appropriation from Unrestricted Revenue	-3,133,034		-1,761,632	-159,334	0	0	-1,212,068	0	0	0	0	0	0	0	0	-3,165,034	-3,165,034	-5,160,760
	Projected ending reserve, total	168,192	423,260	0	22,337	4,956	0	0	96	55	295	1,090	0	0	390,754	3,677	591,452	587,775	587,775
	Less reserve designated for specific uses	-6,800	-394,432	0	0	0	0	0	0	0	0	0	0	0	-390,754	-3,677	-401,232	-397,554	-397,554
	Projected ending reserve, undesignated	161,392	28,829	0	22,337	4,956	0	0	96	55	295	1,090	0	0	0	0	190,221	190,221	190,221