



Committee: Directly to Council
Committee Review: N/A
Staff: Gene Smith, Legislative Analyst
Purpose: Final action – vote expected
Keywords: FY22 Budget

AGENDA ITEM #5C
July 27, 2021
Action

SUBJECT

Resolution to approve the FY22 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 FY22 resource estimates and appropriations for the operating budget, including current revenue for the Capital Improvements Program, as of May 27, 2021 – the date the Council approved the FY22 Operating Budget.

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 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 publication and the Comprehensive Annual Financial Report.

This report contains:

Proposed resolution	© #1
FY22 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 FY22 Schedule of Revenue Estimates and Appropriations

Background

1. On May 27, 2021, the Council appropriated funds for the FY 2022 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 27, 2021, the Council set the property tax rates for FY 2022.
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 2022 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 2022. However, before allocating unrestricted revenues to the Montgomery County Public School System, the following MCPS resources must first be used to fund the FY 2022 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	
1	FY22 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.		
5		REVENUE	Unrestricted	Restricted	MCPS	College	MNCPPC	Service	Storm Drain	Transit	Distr	Distr	Distrs	Abate	Dev	Fund	Funds	TOTAL	for SAG =	
6	A	PROPERTY TAXES																		V - U
7		General Fund	1,525,482															1,525,482	1,525,482	
8		Prior Year	-3,596															-3,596	-3,596	
9		Penalties/Interest/Homeowner Credit	-190,783															-190,783	-190,783	
10		Storm Drain District		0				0										0	0	
11		Mass Transit District		111,359						111,359								111,359	111,359	
12		Recreation District		48,299							48,299							48,299	48,299	
13		Fire District		255,445								255,445						255,445	255,445	
14		Urban Districts		2,098									2,098					2,098	2,098	
15		Noise Abatement Districts		0										0				0	0	
16		MNCPPC (Admin, Parks and ALARF)		136,364			136,364											136,364	136,364	
17		Parking Districts		0														0	0	
18																				
19		TOTAL PROPERTY TAXES																1,884,667	1,884,667	
20	B	Income Tax	1,708,842															1,708,842	1,708,842	
21		Transfer Tax	117,155															117,155	117,155	
22		Recordation Tax	52,665	14,753													14,753	67,418	52,665	
23		Energy Tax	175,651															175,651	175,651	
24		Telephone Tax	55,073															55,073	55,073	
25		Hotel-Motel Tax	11,838															11,838	11,838	
26		Admissions Tax	832															832	832	
27		E-Cigarette Tax	977															977	977	
28		Bag Tax	0	2,500														2,500	0	
29		Water Quality Protection Charge	0	41,137														41,137	0	
30		MHI Transfer Tax	0	100														100	0	
31	C	General Grants	32,710	1,033,701	771,712	43,021	4,081	0	62,902	97,851	0	199			0			53,935	1,066,411	1,012,476
32		Specific Grants		330,880			0	5,177										325,704	330,880	5,177
33	D	Investment Income	-91	4,063		260	165	0		0	0	0	0	0	55	133		3,450	3,972	522
34		Licenses and Permits	13,272	200						200		0							13,472	13,472
35		Charges for Services	10,092	402,028	2,250	69,807	3,445	0		16,216	770	20,000	304					289,236	412,120	122,884
36		Fines & Forfeitures	37,867	419						419		0							38,286	38,286
37		Miscellaneous	13,394	129,157	0	1,352	75	0		0	175	245	0		375			126,936	142,551	15,615
38		Revenues	3,561,379	2,512,503	773,962	114,439	144,130	5,177	62,902	226,045	49,243	275,888	2,402	0	430	133		857,751	6,073,882	5,216,131
40		Transfers to General Fund or other funds	-448,402	-167,915		0	-2,382		0	-46,115	-17,683	-13,670	-855	0	0			-87,210	-616,318	-529,107
41		Transfers from Gen. Fund or other funds	73,830	538,091		-1,333	0	415,761	0	531	5,510	250	8,225		9,561	27,378		72,207	611,921	539,713
44		Revenues plus Transfers	3,186,806	2,882,679	773,962	113,106	141,748	420,938	62,902	180,461	37,070	262,468	9,772	0	9,991	27,512		842,748	6,069,485	5,226,737
46		Beginning Reserve - Undesignated	82,073	496,427	25,000	33,752	13,805	0	0	419	8,109	-24,163	486	0	0	403,800		35,219	578,500	543,281
47		Beginning Reserve - Designated	0																0	0
48		Resources Available for Appropriations	3,268,879	3,379,106	798,962	146,859	155,553	420,938	62,902	180,879	45,179	238,305	10,259	0	9,991	431,312		877,967	6,647,985	5,770,018
49		Appropriation for Operating Budget			-2,551,625	-265,455	-150,216	-420,938	-1,285,606	-149,435	-45,035	-233,238	-9,946	0	-4,491			-861,558	-5,977,542	-5,115,985
50		Appropriation for Capital Budget: PAYGO	-15,500					0											-15,500	-15,500
51		Appropriation for Capital Budget: Other			-8,062	-12,901	-450		-15,412	-31,309	0	-4,807	0	0	-5,500			-18,950	-97,391	-78,441
52		Total Appropriation			-2,559,687	-278,356	-150,666	-420,938	-1,301,018	-180,744	-45,035	-238,045	-9,946	0	-9,991	0		-880,508	-6,090,433	-5,209,926
53		Appropriation from Restricted Revenue		-2,916,893	-798,962	-119,155	-150,666	-420,938	-62,902	-180,744	-45,035	-238,045	-9,946	0	-9,991	0		-880,508	-2,916,893	-2,036,385
54		Appropriation from Unrestricted Revenue	-3,158,041		-1,760,724	-159,201	0	0	-1,238,116	0	0	0	0	0	0	0		0	-3,173,541	-3,173,541
55		Projected ending reserve, total	95,338	462,213	0	27,704	4,886	0	0	135	144	261	312	0	0	431,312		-2,541	557,552	560,092
56		Less reserve designated for specific uses	0	-428,771		0	0					0				-431,312		2,541	-428,771	-431,312
57		Projected ending reserve, undesignated	95,338	33,442	0	27,704	4,886	0	0	135	144	261	312	0	0	0		0	128,780	128,780