Resolution No.: 20-1179
Introduced: July 14, 2026
Adopted: July 21, 2026

COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND

Lead Sponsor: County Council

SUBJECT: Approval of FY27 Schedule of Revenue Estimates and Appropriations

Background

1. On May 21, 2026, the Council appropriated funds for the FY 2027 Operating and Capital Budgets for the County Government, the Montgomery County Public School System, Montgomery College ("the 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 21, 2026, the Council set the property tax rates for FY 2027.

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 2027 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 2027. However, before allocating unrestricted revenues to the Montgomery County Public School (MCSP) System, the following MCPS resources must first be used to fund the FY 2027 budget: all unanticipated revenues; all realized expenditure savings (excess of appropriations over actual expenditures and encumbrances); and all other sources of available reserves. 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.

Sara R. Tenenbaum
Clerk of the Council

FY27 REVENUES ESTIMATES AND APPROPRIATIONS (Assessable Base in $Billions; Tax Rate in $ per $100 of Assessable Base; Other items in $ Thousands)

			G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
				= col I : U				County Government = sum col L thru S								Revenue	Grants &		Budgets	
			Estimated Revenues					Debt	General Fd	Mass	Recr	Fire	Urban	Noise	Eco	Stabil.	Enter.		for SAG =	Sub-
		REVENUE	Unrestricted	Restricted	MCPS	College	MNCPPC	Service	Storm Drain	Transit	Distr	Distr	Distrs	Abate	Dev	Fund	Funds	TOTAL	V - U	Total
	A	PROPERTY TAXES																		
		General Fund	1,874,905															1,874,905	1,874,905	
		Prior Year	3,091															3,091	3,091	
		Penalties/Interest/Homeowner Credit	-34,893															-34,893	-34,893	
		Storm Drain District		0					0									0	0	
		Mass Transit District		216,335						216,335								216,335	216,335	
		Recreation District		75,008							75,008							75,008	75,008	
		Fire District		312,484								312,484						312,484	312,484	
		Urban Districts		2,291									2,291					2,291	2,291	
		Noise Abatement Districts		0										0				0	0	
		MNCPPC (Admin, Parks and ALARF)		197,851			197,851											197,851	197,851	
		Parking Districts		0													0	0	0	
		TOTAL PROPERTY TAXES																2,647,071	2,647,071	2,647,071
	B	Income Tax	2,255,387															2,255,387	2,255,387	
		Transfer Tax	119,780															119,780	119,780	
		Recordation Tax	56,712	28,357													28,357	85,070	56,712	
		Energy Tax	193,857															193,857	193,857	
		Telephone Tax	56,703															56,703	56,703	
		Hotel-Motel Tax	20,508															20,508	20,508	
		Admissions Tax	3,500															3,500	3,500	2,707,047
		E-Cigarette Tax	600															600	600	
		Bag Tax	0	2,574													2,574	2,574	0	
		Water Quality Protection Charge	0	57,324													57,324	57,324	0	
		MHI Transfer Tax	0	5													5	5	0	
	C	General Grants	42,917	1,306,988	1,017,598	61,634	5,451	0	73,507	42,452	0	13,700			0		92,646	1,349,905	1,257,259	
		Specific Grants		315,427			0	176									315,250	315,427	176	1,257,435
	D	Investment Income	18,794	37,115		2,323	825	0		0	0	0	0	0	55	21,969	11,944	55,909	43,965	
		Licenses and Permits	15,620	40						40		0						15,660	15,660	
		Charges for Services	15,022	495,104	4,276	77,876	4,014	0		4,175	3,606	25,030	960				375,166	510,126	134,960	
		Fines & Forfeitures	39,739	1,460						1,460		0						41,199	41,199	
		Miscellaneous	13,406	129,732	6,786	1,910	394	0		0	165	0	0		375		120,103	143,138	23,036	258,820
		Revenues	4,695,648	3,178,095	1,028,659	143,742	208,535	176	73,507	264,462	78,779	351,214	3,251	0	430	21,969	1,003,370	7,873,743	6,870,373	6,870,373
		Transfers to General Fund or other funds	-467,825	-175,240		0	-4,963		0	-49,914	-19,489	-16,463	-843	0	0		-83,569	-643,064	-559,496	
		Transfers from Gen. Fund or other funds	60,836	577,944		-760	0	462,291	0	531	4,720	250	11,419		3,743	0	95,751	638,780	543,029	-16,466
		Revenues plus Transfers	4,288,659	3,580,800	1,028,659	142,982	203,572	462,467	73,507	215,079	64,010	335,002	13,827	0	4,173	21,969	1,015,552	7,869,459	6,853,907	6,853,907
		Beginning Reserve - Undesignated	234,740	742,492	0	18,124	5,971	0	0	-1,580	1,239	-21,200	-598	0	0	714,177	26,359	977,233	950,873	950,873
		Beginning Reserve - Designated	0															0	0	0
		Resources Available for Appropriations	4,523,399	4,323,292	1,028,659	161,106	209,543	462,467	73,507	213,499	65,249	313,802	13,229	0	4,173	736,146	1,041,911	8,846,691	7,804,780	7,804,780
		Appropriation for Operating Budget			-3,485,979	-303,463	-201,646	-462,467	-1,859,437	-210,923	-65,050	-311,940	-13,662	0	-4,173		-1,016,265	-7,935,005	-6,918,740	-6,918,740
		Appropriation for Capital Budget: PAYG	-30,000					0										-30,000	-30,000	
		Appropriation for Capital Budget: Other			-12,844	-16,684	-450		-28,974	-2,407	0	-1,729	0	0	0		-28,958	-92,046	-63,088	-93,088
		Total Appropriation			-3,498,823	-320,147	-202,096	-462,467	-1,888,411	-213,330	-65,050	-313,669	-13,662	0	-4,173	0	-1,045,223	-8,057,051	-7,011,828	-7,011,828
		Appropriation from Restricted Revenue		-3,574,191	-1,028,659	-152,353	-202,096	-462,467	-73,507	-213,330	-65,050	-313,669	-13,662	0	-4,173	0	-1,045,223	-3,574,191	-2,528,968	
		Appropriation from Unrestricted Revenue	-4,452,860		-2,470,163	-167,794	0	0	-1,814,903	0	0	0	0	0	0	0	0	-4,482,860	-4,482,860	-7,011,828
		Projected ending reserve, total	40,539	749,101	0	8,753	7,447	0	0	169	199	133	-434	0	0	736,146	-3,312	789,640	792,952	792,952
		Less reserve designated for specific uses	0	-732,833		0	0			0		0				-736,146	3,312	-732,833	-736,146	-736,146
		Projected ending reserve, undesignated	40,539	16,268	0	8,753	7,447	0	0	169	199	133	-434	0	0	0	0	56,807	56,807	56,807