

MONTGOMERY COUNTY MARYLAND

COMPREHENSIVE ANNUAL FINANCIAL REPORT



Prepared by the
Department of Finance

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Fiscal Year 1999
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PART IV - INDEX



STATISTICAL SECTION

STATISTICAL SECTION

Included in the Statistical Section are financial presentations which provide detailed data on the physical, economic, social, and political characteristics of Montgomery County (primary government only, except where noted). They are intended to provide a broader and more complete understanding of the County and its financial affairs than is possible from the basic financial statements and supporting schedules included in Part II "Financial Section." Many of these tables cover more than two fiscal years and present data from outside the accounting records. Therefore, the Statistical Section is unaudited.

MONTGOMERY COUNTY, MARYLAND
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
LAST TEN FISCAL YEARS

Table 1

Fiscal Year	General Government	Public Safety	Public Works and Transportation	Health and Human Services	Culture and Recreation
1990	\$ 93,846,096	\$ 166,400,563	\$ 105,160,260	\$ 77,223,522 (2)	\$ 35,939,966
1991	98,432,247	179,728,054	116,083,034	87,452,552 (2)	37,958,459
1992	97,358,798	175,772,898	113,472,499	84,441,566 (2)	36,262,157
1993	104,902,427	184,036,962	116,164,669	84,400,160 (2)	37,373,212
1994	98,272,093	187,024,234	119,947,334	88,105,181 (2)	38,908,140
1995	110,557,712	194,713,828	122,847,722	99,082,219 (2)	40,342,414
1996	113,717,290	208,519,507	132,692,399	109,050,449	43,655,125
1997	108,170,453	220,518,575	126,851,522	125,126,229	45,275,957
1998	125,334,945	234,512,149	121,364,561	131,591,397	48,201,121
1999	136,821,692	244,011,790	136,838,993	158,247,919	54,490,733

Fiscal Year	Community Development and Housing	Environment	Education (5)	Debt Service (4)	Total (5)
1990	\$ -	\$ -	\$ 606,557,082	\$ 104,379,145	\$ 1,189,506,634
1991	-	-	647,900,269	111,607,837	1,279,162,452
1992	-	-	644,968,276	123,195,232	1,275,471,426
1993	-	-	667,653,228	112,922,458	1,307,453,116
1994	7,319,357 (3)	8,926,119 (3)	715,746,884	124,771,701	1,389,021,043
1995	7,674,786	9,475,961	741,768,263	131,556,812	1,458,019,717
1996	4,815,110	10,341,458	769,960,488	137,529,743	1,530,281,569
1997	6,480,275	2,145,849	786,161,803	138,481,865	1,559,212,528
1998	8,645,315	2,411,788	831,001,531	143,020,600	1,646,083,407
1999	6,805,008	2,837,448	880,287,191	151,356,155	1,771,696,929

NOTES:

- (1) Includes General, Special Revenue, and Debt Service Funds and also General Fund operating transfers to MCPS and MCC component units for purposes of education. From time to time, reorganizations may result in reclassifications of expenditures between existing functions. Retroactive restatement for those reclassifications has not been made.
- (2) Amounts separately classified as Health function and Welfare function through FY95 have been consolidated to reflect FY96 reclassification.
- (3) Functional category created in FY95; amounts principally reclassified from General Government function. FY94 is restated to reflect FY95 reclassifications.
- (4) Includes capital lease payments, equipment purchase contract payments, long-term lease payments and related costs, WMATA debt service participation, issuing costs, participation in State of Maryland General Public School Construction Loans, and closed school debt service not included in Table 11. Beginning in FY97, excludes BANs retired through issuance of general obligation bonds.
- (5) Education function for FY96 through FY98 has been restated as a result of establishing a consistent methodology.

MONTGOMERY COUNTY, MARYLAND
GENERAL REVENUES BY SOURCE
LAST TEN FISCAL YEARS
Table 2

Fiscal Year	Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines and Forfeitures	Investment Income	Miscellaneous	Total
1990	\$ 1,024,359,657	\$ 8,894,608	\$ 127,275,649	\$ 23,732,951	\$ 2,440,828	\$ 24,789,956	\$ 8,823,440	\$ 1,220,317,089
1991	1,018,643,731	8,078,952	137,934,560	23,893,017	3,143,047	15,378,641	6,205,184	1,213,277,132
1992	1,087,267,456	9,796,602	107,925,890	28,285,138	2,586,881	13,284,102	8,658,944	1,257,805,013
1993	1,172,248,409	10,728,198	91,270,264	28,680,655	3,191,222	11,525,024	5,450,021	1,323,093,793
1994	1,272,691,211	11,115,642	127,446,872	29,456,937	3,266,083	13,044,537	11,386,370	1,468,407,652
1995	1,274,204,457	12,210,904	144,837,772	28,301,960	3,843,576	19,197,349	7,053,475	1,489,649,493
1996	1,273,801,778	13,271,179	156,768,993	29,932,862	3,860,751	21,325,653	6,345,461	1,505,306,677
1997	1,360,272,636	7,025,017	184,949,965	29,387,445	4,017,781	21,280,898	6,266,446	1,613,200,188
1998	1,462,781,332	7,340,512	194,162,546	32,517,196	3,603,074	25,084,610	7,175,823	1,732,665,093
1999	1,555,560,176	7,606,773	219,251,769	35,824,547	3,914,705	26,495,214	6,803,620	1,855,456,804

NOTE:

Includes General, Special Revenue, and Debt Service Funds.

MONTGOMERY COUNTY, MARYLAND
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
Table 3

Fiscal Year	Tax Levy	Current Year's Taxes Collected During Year	Percentage of Levy Collected During Year	Prior Years' Taxes Collected During Year	Total Collections	Percentage of Total Collections to Tax Levy	Accumulated Delinquent Taxes	Percentage of Accumulated Delinquent Taxes to Current Year's Tax Levy
1990	\$ 617,404,643	\$ 609,882,477	98.78 %	\$ 11,183,463	\$ 621,065,940	100.59 %	\$ 22,127,803	3.58 %
1991	640,222,587	632,396,115	98.78	4,393,323	636,789,438	99.46	25,114,919	3.92
1992	685,188,401	676,576,697	98.74	5,175,577	681,752,274	99.50	26,468,916	3.86
1993	698,230,410	685,478,036	98.17	(1,445,965)	684,032,071	97.97	32,043,240	4.59
1994	730,988,493	719,499,025	98.43	7,042,524	726,541,549	99.39	30,909,571	4.23
1995	753,222,145	741,831,487	98.49	1,408,365	743,239,852	98.67	27,005,084	3.59
1996	763,521,098	756,274,836	99.05	6,091,893	762,366,729	99.85	21,945,764	2.87
1997	726,034,855	716,728,175	98.72	7,932,587	724,660,762	99.81	22,952,675	3.16
1998	740,356,969	731,962,325	98.87	2,232,648	734,194,973	99.17	24,949,824	3.37
1999	738,861,799	718,353,023	97.22	5,711,062	724,064,085	98.00	26,165,483	3.54

NOTES:

This table includes data for all property taxes billed applicable to all funds for Montgomery County, Maryland to include General, Special Revenue, Debt Service, and Enterprise Funds. Property taxes billed for the State of Maryland, various municipalities, the Washington Suburban Sanitary Commission, and, beginning in 1997, the Maryland-National Capital Park and Planning Commission, are excluded.

MONTGOMERY COUNTY, MARYLAND
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS

Table 4

Fiscal Year	Real Property		Business Personal Property				Ratio of Total Assessed to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Individuals		Corporations		
			Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1990	\$ 18,782,192,283	\$ 50,392,740,566	\$ 159,093,468	\$ 159,093,468	\$ 1,580,696,700	\$ 1,580,696,700	
1991	20,622,520,606	56,134,726,885	189,968,750	189,968,750	1,744,888,830	1,744,888,830	
1992	22,642,950,508	57,644,986,018	124,894,654	124,894,654	1,961,092,920	1,961,092,920	
1993	24,530,411,130	64,826,667,891	140,041,878	140,041,878	1,952,839,570	1,952,839,570	
1994	25,462,670,945	66,171,182,290	152,102,955	152,102,955	1,879,474,610	1,879,474,610	
1995	25,796,030,374	67,107,259,037	154,222,820	154,222,820	1,767,457,170	1,767,457,170	
1996	26,057,528,520	66,677,401,535	162,752,880	162,752,880	1,793,263,300	1,793,263,300	
1997	26,603,652,341	68,284,528,596	104,524,000	104,524,000	2,059,702,720	2,059,702,720	
1998	27,274,641,135	69,295,328,087	96,721,710	96,721,710	1,885,477,810	1,885,477,810	
1999	27,906,079,996	71,480,737,695	96,677,815	96,677,815	1,904,977,610	1,904,977,610	

Fiscal Year	Public Utility		Domestic Shares		Total Assessed Value	Total Estimated Actual Value	Ratio of Total Assessed to Total Estimated Actual Value
	Operating Property						
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value			
1990	\$ 935,909,280	\$ 935,909,280	\$ 67,450,210	\$ 67,450,210	\$ 21,525,341,941	\$ 53,135,890,224	40.51%
1991	951,306,770	951,306,770	105,713,010	105,713,010	23,614,397,966	59,126,604,245	39.94
1992	1,011,298,240	1,011,298,240	116,530,460	116,530,460	25,856,766,782	60,858,802,292	42.49
1993	1,087,796,060	1,087,796,060	126,109,860	126,109,860	27,837,198,498	68,133,455,259	40.86
1994	1,196,305,330	1,196,305,330	132,471,440	132,471,440	28,823,025,280	69,531,536,625	41.45
1995	1,298,425,550	1,298,425,550	156,845,190	156,845,190	29,172,981,104	70,484,209,767	41.39
1996	1,415,476,210	1,415,476,210	145,983,580	145,983,580	29,575,004,490	70,194,877,505	42.13
1997	1,463,056,510	1,463,056,510	161,940,450	161,940,450	30,392,876,021	72,073,752,276	42.17
1998	1,503,028,070	1,503,028,070	169,223,380	169,223,380	30,929,092,105	72,949,779,057	42.40
1999	1,431,418,620	1,431,418,620	325,472,510	325,472,510	31,664,626,551	75,239,284,250	42.09

NOTES:

- * The following classes of property are not taxed: 1) personal property not used in a trade, business, or profession, and 2) business inventories.
- * Intangible personal property is exempt from taxation except in two instances: shares of stock in certain domestic utilities and oil pipeline corporations (shown above) and intangible personal property of corporations under a contract with the State, granted charter exemptions from property taxation.
- * Property owned by the Federal government, the State, or a subdivision or agency of either, is exempt. Also exempt are real and personal property used for religious, educational, or charitable purposes. Specific exemptions involve historical property, societies and museums, conservation property, cemeteries, certain fraternal and service organizations, continuing care facilities for the aged, nonprofit housing property, and dwelling houses of disabled veterans and blind persons.
- * Exempt and nontaxable property are not included in this table.

Source: State of Maryland, Department of Assessments and Taxation.

MONTGOMERY COUNTY, MARYLAND
ANALYSIS OF CHANGE IN REAL PROPERTY TAX BASE, BY CLASSIFICATION OF PROPERTY
LAST TEN FISCAL YEARS
(Dollars in Millions)

Table 5

Fiscal Year	Residential	Apartments	Condominiums	Farms	Commercial and Industrial	All Other	Total Real Base
1990	\$ 11,888.3	\$ 1,153.0	\$ 1,183.4	\$ 82.2	\$ 3,981.3	\$ 494.0	\$18,782.2
New Construction	220.3	50.1	12.5	-	118.0	4.9	405.8
Reassessments	1,011.4	28.9	109.6	7.8	235.7	41.1	1,434.5
1991	13,120.0	1,232.0	1,305.5	90.0	4,335.0	540.0	20,622.5
New Construction	196.4	48.4	15.5	-	102.9	5.3	368.5
Reassessments	1,305.2	89.0	34.7	9.7	157.9	55.5	1,652.0
1992	14,621.6	1,369.4	1,355.7	99.7	4,595.8	600.8	22,643.0
New Construction	162.3	33.6	14.3	-	49.9	4.7	264.8
Reassessments	1,322.1	25.4	174.1	5.7	115.9	(20.6)	1,622.6
1993	16,106.0	1,428.4	1,544.1	105.4	4,761.6	584.9	24,530.4
New Construction	142.9	8.9	13.7	-	70.0	2.8	238.3
Reassessments	831.1	(7.3)	52.2	6.5	(178.5)	(10.0)	694.0
1994	17,080.0	1,430.0	1,610.0	111.9	4,653.1	577.7	25,462.7
New Construction	196.8	0.5	14.6	-	39.8	(0.9)	250.8
Reassessments	393.2	(21.8)	15.4	2.0	(269.4)	(36.9)	82.5
1995	17,670.0	1,408.7	1,640.0	113.9	4,423.5	539.9	25,796.0
New Construction	242.0	2.9	15.9	-	31.2	8.4	300.4
Reassessments	109.2	(17.4)	(8.2)	(1.3)	(125.0)	3.8	(38.9)
1996	18,021.2	1,394.2	1,647.7	112.6	4,329.7	552.1	26,057.5
New Construction	258.9	2.4	19.2	-	34.6	5.4	320.5
Reassessments	223.5	(13.1)	0.9	4.1	45.7	(35.4)	225.7
1997	18,503.7	1,383.4	1,667.8	116.7	4,410.0	522.1	26,603.7
New Construction	245.1	1.2	14.7	-	56.6	6.6	324.2
Reassessments	306.3	15.9	(11.9)	1.6	35.1	(0.2)	346.8
1998	19,055.0	1,400.5	1,670.6	118.3	4,501.7	528.5	27,274.6
New Construction	263.9	3.5	22.6	-	76.9	4.1	371.0
Reassessments	185.6	(11.2)	17.8	1.6	203.6	(136.9)	260.5
1999	19,504.5	1,392.8	1,710.9	119.9	4,782.3	395.7	27,906.1

NOTES:

Reassessments include land zoning changes, changing taxable status of parcels, condominium conversions, and appeals.

Source: State of Maryland, Department of Assessments and Taxation.

TAX RATES AND TAX LEVIES
 LAST TEN FISCAL YEARS
 (TAXES APPLICABLE TO ENTIRE COUNTY)

Table 6-a

Fiscal Year	County	State	Transit District	Total
TAX RATES (Per \$100 of Assessed Value)				
1990	\$ 2.069	\$.21	\$.204	\$ 2.483
1991	1.936	.21	.199	2.345
1992	2.013	.21	.150	2.373
1993	1.917	.21	.083	2.210
1994	1.917	.21	.099	2.226
1995	1.937	.21	.108	2.255
1996	1.998	.21	.077	2.285
1997	1.990	.21	.078	2.278
1998	1.962	.21	.091	2.263
1999	1.923	.21	.102	2.235

TAX LEVIES

1990	\$ 444,939,180	\$ 40,656,356	\$ 43,911,706	\$ 529,507,242
1991	456,728,737	44,844,382	46,992,664	548,565,783
1992	520,111,123	48,773,471	38,785,496	607,670,090
1993	533,168,144	52,874,468	23,104,887	609,147,499
1994	552,072,533	54,876,013	28,534,809	635,483,355
1995	564,588,398	55,692,779	31,506,822	651,787,999
1996	590,169,499	56,326,281	22,765,618	669,261,398
1997	604,170,465	57,564,804	23,704,917	685,440,186
1998	606,876,834	59,093,497	28,155,852	694,126,183
1999	596,405,657	60,227,585	32,297,945	688,931,187

NOTES:

- * There are no State or County tax rate limits.
- * Taxes are due July 1 and become delinquent the following October 1.
- * Certain homeowners may elect to pay their real property taxes on a semi-annual basis by September 30 and January 31.
- * No discounts are allowed.
- * There is interest and penalty at 20% for tax bills that become delinquent from October 1, 1982.
- * For tax bills that became delinquent prior to October 1, 1982, there is interest of 8% until October 1, 1982, and 20% thereafter. Tax bills based upon certifications received after September 1 may be paid within thirty days without interest.
- * Costs of tax sale, which vary, are added to tax bills. The last sale cost \$25.00 per parcel.
- * Taxes on real property are collected by sale. Taxes on personal property are enforced by legal action. Corporations may lose charter for failure to pay taxes.
- * Tax sale date: second Monday in June.
- * Taxes collected for other fiscal units are remitted upon the basis of actual collections.

MONTGOMERY COUNTY, MARYLAND
TAX RATES AND TAX LEVIES
LAST TEN FISCAL YEARS
(TAXES APPLICABLE TO M-NCPPC AND WSSC SANITARY DISTRICT)

Table 6-b

Fiscal Year	Maryland-National Capital Park and Planning Commission			WSSC Sanitary District
	Regional District	Metropolitan District	Advance Land Acquisition	

TAX RATES (Per \$100 of Assessed Value)

1990	\$.075	\$.173	\$.003	\$.001
1991	.072	.170	.003	-
1992	.063	.153	.003	-
1993	.063	.149	.003	-
1994	.062	.146	.003	-
1995	.065	.150	.003	-
1996	.061	.146	.004	-
1997	.063	.154	.004	-
1998	.061	.153	.004	-
1999	.061	.153	.004	-

TAX LEVIES

1990	\$ 14,066,233	\$ 32,329,542	\$ 645,771	\$ 177,701
1991	14,774,896	34,751,217	708,436	-
1992	14,155,089	34,237,795	775,712	-
1993	15,252,606	35,917,823	835,126	-
1994	15,521,294	36,381,502	864,695	-
1995	16,487,409	38,048,170	875,210	-
1996	15,704,761	37,588,430	1,183,008	-
1997	16,669,423	40,747,461	1,215,713	-
1998	16,507,935	41,405,132	1,237,619	-
1999	16,897,835	42,383,093	1,266,583	-

MONTGOMERY COUNTY, MARYLAND
TAX RATES AND TAX LEVIES
LAST TEN FISCAL YEARS
(TAXES APPLICABLE TO SUBURBAN, PARKING, RECREATION, STORM DRAINAGE, URBAN AND
NOISE ABATEMENT DISTRICTS)

Table 6-c

Fiscal Year	Suburban District (2)	Parking Lot Districts (1)				Recreation	Storm Drainage
		Silver Spring	Bethesda	Wheaton	Montgomery Hills		
TAX RATES (Per \$100 of Assessed Value)							
1990	\$.085	\$.70	\$.70	\$.60	\$.60	\$.057	\$.01
1991	.080	.70	.70	.60	.60	.057	.01
1992	.060	.70	.70	.60	.60	.039	.01
1993	.060	.70	.70	.60	.60	.045	.01
1994	.060	.70	.70	.60	.60	.048	.01
1995	.064	.70	.70	.60	.60	.051	.01
1996	.028	.70	.70	.60	.60	.047	.01
1997	-	.70	.70	.60	.60	.049	.01
1998	-	.70	.70	.60	.60	.054	.01
1999	-	.70	.70	.60	.60	.062	.01
TAX LEVIES							
1990	\$ 6,176,746	\$ 2,663,429	\$ 3,365,085	\$ 277,697	\$ 44,530	\$ 10,691,405	\$ 1,627,671
1991	6,383,971	2,881,784	3,343,376	307,027	49,822	11,698,215	1,774,568
1992	5,222,860	3,042,671	3,522,268	369,537	60,037	8,763,762	1,938,939
1993	5,599,365	3,119,645	3,179,279	336,039	58,058	10,896,161	2,356,659
1994	5,765,265	3,327,562	2,874,456	358,129	58,674	12,018,156	2,438,375
1995	6,230,187	3,086,795	2,795,141	324,803	57,174	13,002,924	2,482,349
1996	2,722,169	2,912,296	2,800,390	322,827	55,927	12,161,286	2,520,812
1997	-	2,947,928	2,767,884	326,339	56,513	13,033,292	2,591,912
1998	-	2,963,082	2,794,859	340,287	59,203	14,692,360	2,638,964
1999	-	2,852,479	2,899,145	343,446	49,423	17,266,258	2,702,563
Urban Districts							
Fiscal Year	Urban Districts			Noise Abatement Districts		Recreation	Storm Drainage
	Silver Spring	Bethesda	Wheaton	Bradley	Cabin John		
TAX RATES (Per \$100 of Assessed Value)							
1990	\$.070	\$.070	\$.09	\$ -	\$ -		
1991	.070	.065	.09	-	-		
1992	.050	.020	.08	.720	.84		
1993	.075	.020	.08	.720	.84		
1994	.075	.020	.08	.245	.45		
1995	.075	.040	.05	.245	.45		
1996	.075	.040	.05	.250	.45		
1997	.075	.040	.05	.300	.40		
1998	.075	.040	.05	.350	.40		
1999	.075	.040	.05	.400	.40		
TAX LEVIES							
1990	\$ 324,198	\$ 534,726	\$ 103,835	\$ -	\$ -		
1991	351,568	519,282	108,295	-	-		
1992	270,618	172,675	102,528	54,575	14,936		
1993	422,889	160,864	110,449	57,368	16,430		
1994	443,939	142,592	117,342	20,397	8,812		
1995	417,594	280,628	75,491	21,304	8,811		
1996	388,743	272,470	73,434	20,946	8,811		
1997	388,062	271,535	68,730	25,432	7,972		
1998	390,436	275,653	67,208	30,018	8,125		
1999	375,393	285,012	66,526	31,685	8,278		

NOTES:

- (1) Parking Lot Districts also carry a tax rate of one-half the amount shown which applies to property zoned commercial but not used as such.
- (2) As of July 1, 1995 the Suburban District became the Urban Maintenance Tax. As of July 1, 1996 the Urban Maintenance Tax became part of the General Fund.

MONTGOMERY COUNTY, MARYLAND
TAX RATES AND TAX LEVIES
LAST TEN FISCAL YEARS
(TAXES APPLICABLE TO FIRE TAX DISTRICT)

Table 6-d

Fiscal Year	Fire Tax District	Rockville Fire Tax District	Upper Montgomery Fire Tax District
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TAX RATES (Per \$100 of Assessed Value)

1990	\$.293	\$.145	\$.250
1991	.278	.152	.259
1992	.227	.140	.193
1993	.253	.143	-
1994	.243	-	-
1995	.250	-	-
1996	.243	-	-
1997	.249	-	-
1998	.262	-	-
1999	.263	-	-

TAX LEVIES

1990	\$ 47,893,731	\$ 7,097,088	\$ 712,070
1991	49,923,442	8,132,180	793,107
1992	44,935,052	8,033,567	624,027
1993	54,812,256	8,826,361	-
1994	70,039,961	-	-
1995	72,932,935	-	-
1996	71,849,671	-	-
1997	75,673,874	-	-
1998	81,064,088	-	-
1999	83,277,989	-	-

NOTES:

As the result of 1972 County legislation, eleven former separate fire tax districts became part of a Consolidated Fire Tax District. Rockville Fire Tax District became part of the Consolidated Fire Tax District in FY94. Effective in FY95, the Consolidated Fire Tax District is referred to as the Fire Tax District.

MONTGOMERY COUNTY, MARYLAND
TAX RATES AND TAX LEVIES
LAST TEN FISCAL YEARS
(TAXES APPLICABLE TO TOWNS AND CITIES)

Table 6-e

Fiscal Year	Barnesville	Brookeville	Gaithersburg	Garrett Park	Glen Echo	Kensington
TAX RATES (Per \$100 of Assessed Value)						
1990	\$.20	\$.35	\$.53	\$.22	\$.40	\$.40
1991	.20	.35	.53	.22	.36	.40
1992	.20	.35	.53	.22	.33	.40
1993	.20	.35	.53	.22	.31	.40
1994	.20	.35	.53	.22	.33	.50
1995	.20	.35	.53	.22	.35	.50
1996	.20	.35	.53	.39	.35	.50
1997	.20	.35	.53	.55	.35	.50
1998	.20	.45	.53	.55	.36	.50
1999	.20	.45	.53	.55	.36	.50

TAX LEVIES

1990	\$ 6,880	\$ 7,804	\$ 5,357,194	\$ 55,215	\$ 26,689	\$ 391,031
1991	8,231	8,629	6,426,311	57,890	27,713	425,833
1992	8,327	9,784	7,382,027	65,101	29,369	444,861
1993	8,694	10,971	8,086,275	72,017	31,213	450,762
1994	8,478	12,217	8,705,129	79,601	29,898	575,200
1995	9,193	11,703	8,467,147	81,216	38,568	585,130
1996	9,171	11,995	8,452,993	148,118	40,010	561,515
1997	9,437	12,902	8,727,250	210,630	42,494	543,811
1998	9,707	17,542	8,590,707	216,973	45,720	628,967
1999	9,783	18,719	8,918,388	224,834	46,686	540,855

Fiscal Year	Laytonsville	Poolesville	Rockville	Somerset	Takoma Park	Washington Grove (2)
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TAX RATES (Per \$100 of Assessed Value)

1990	\$.350	\$.77	\$.8300	\$.53	\$ 1.828	\$.70
1991	.350	.69	.8300	.46	1.773	.69
1992	.350	.85	.8200	.42	1.752	.84
1993	.350	.76	.8066	.38	1.757	.74
1994	.350	.70	.8066	.38	1.777	.64
1995	.350	.68	.8200	.38	1.792	.64
1996	.350	.68	.8200	.38	1.817	.63
1997	.350	.67	.8200	.34	1.760	.63
1998	.350	.66	.8200	.31	1.535	.63
1999	.350	.65	.8150	.28	1.580	.60

TAX LEVIES

1990	\$ 22,463	\$ 378,936	\$ 14,692,112	\$ 229,822	\$ 2,337,098	\$ 59,489
1991	26,450	413,744	15,683,032	224,275	2,514,538	59,312
1992	27,972	580,342	16,419,673	227,146	2,699,621	85,592
1993	34,955	606,413	16,961,514	216,674	2,777,639	85,329
1994	36,239	624,220	17,304,199	225,196	3,032,345	82,890
1995	35,272	757,570	17,059,245	240,602	3,115,354	83,005
1996	40,945	785,395	17,206,694	236,528	3,035,391	85,110
1997	40,740	802,456	17,495,431	231,553	3,139,369	86,935
1998	36,800	825,533	17,201,841	220,280	4,582,477 (1)	94,187
1999	45,531	828,140	17,218,483	199,457	4,648,376	94,520

(1) Effective July 1, 1997, the citizens of Takoma Park, which was located partly in Montgomery County and partly in Prince George's County, voted by referendum to have the City located entirely in Montgomery County. This consolidation explains the significant increase in the Takoma Park tax levies between years 1997 and 1998.

(2) Washington Grove tax levies from 1990 to 1998 have been restated to eliminate refuse charges.

MONTGOMERY COUNTY, MARYLAND
TAX RATES AND TAX LEVIES
LAST TEN FISCAL YEARS
(TAXES APPLICABLE TO VILLAGES)

Table 6-f

Fiscal Year	Battery Park	Chevy Chase Section 3	Chevy Chase Section 5	Chevy Chase View	Chevy Chase Village	Drummond
TAX RATES (Per \$100 of Assessed Value)						
1990	\$.15	\$.24	\$.20	\$.08	\$.48	\$.20
1991	.14	.22	.15	.08	.44	.20
1992	.13	.22	.14	.08	.41	.20
1993	.11	.22	.14	.08	.38	.20
1994	.10	.24	.14	.08	.37	.20
1995	.11	.24	.12	.08	.37	.15
1996	.11	.22	.10	.08	.37	.15
1997	.11	.22	.09	.08	.37	.15
1998	.125	.20	.04	.08	.27	.12
1999	.125	.18	-	.08	.25	.12

TAX LEVIES

1990	\$ 36,909	\$ 55,307	\$ 45,504	\$ 21,101	\$ 536,609	\$ 10,414
1991	37,372	58,538	39,258	22,738	582,431	12,069
1992	37,443	65,455	41,281	24,414	594,448	13,295
1993	32,815	73,017	46,092	26,700	619,814	14,458
1994	30,685	85,708	48,795	29,250	629,582	15,339
1995	36,276	89,301	43,861	32,006	667,456	12,292
1996	35,347	83,602	37,685	31,437	682,316	12,402
1997	35,196	88,725	33,586	32,188	678,378	12,544
1998	39,378	85,490	15,376	32,721	505,453	10,132
1999	40,056	81,730	1,512	33,803	476,688	10,345

Fiscal Year	Friendship Heights	Martin's Additions to Chevy Chase	North Chevy Chase	Oakmont	Town of Chevy Chase
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TAX RATES (Per \$100 of Assessed Value)

1990	\$.30	\$.25	\$.15	\$.15	\$.30
1991	.28	.25	.13	.15	.26
1992	.25	.25	.13	.15	.26
1993	.25	.25	.13	.15	.24
1994	.25	.25	.13	.15	.24
1995	.25	.24	.13	.15	.22
1996	.23	.20	.13	.15	.20
1997	.23	.20	.13	.15	.19
1998	.28	.19	.13	.15	.18
1999	.28	.19	.13	.15	.16

TAX LEVIES

1990	\$ 606,660	\$ 65,395	\$ 19,874	\$ 5,531	\$ 293,579
1991	594,454	76,156	19,873	7,129	296,360
1992	537,787	85,342	22,249	7,290	332,219
1993	562,550	95,895	25,613	8,292	346,776
1994	520,493	102,904	27,812	8,829	354,732
1995	516,032	104,957	28,655	9,272	337,027
1996	469,720	91,312	28,836	9,544	312,491
1997	474,965	91,635	29,511	10,245	307,768
1998	599,297	89,812	30,282	10,627	303,032
1999	613,604	89,485	31,475	10,760	278,867

MONTGOMERY COUNTY, MARYLAND
 SPECIAL ASSESSMENT COLLECTIONS
 LAST TEN FISCAL YEARS

Table 7

Fiscal Year Ended	Current Assessment Due	Current and Future Assessments Collected	Ratio of Collections to Amount Due	Total Outstanding Current and Delinquent Assessments (1)
1990	\$ 132,819	\$ 172,145	129.61 %	\$ 1,279,676
1991	114,070	149,426	130.99	1,150,809
1992	109,257	129,018	118.09	1,019,552
1993	104,238	138,526	132.89	881,025
1994	101,050	119,505	118.26	761,520
1995	98,578	110,736	112.33	650,784
1996	96,749	101,771	105.19	549,013
1997	91,861	98,670	107.41	450,343
1998	83,688	97,205	116.15	353,454
1999	69,738	93,934	134.70	259,520

NOTES:

When any installment of a special assessment becomes delinquent, the entire assessment becomes due and, if not paid by the date of the next tax sale, the property is sold in the same manner as for taxes.

Many property owners pay assessments in full so that the comparison of current assessments due to current collections has been of relatively small importance in this County.

1984 Montgomery County Code, Chapter 49, Section 49-58, provides for the payment of assessments in not more than twenty installments upon adoption of the ordinance making the assessment.

(1) Includes all prior year receivables from fiscal year 1977.

MONTGOMERY COUNTY, MARYLAND
RATIO OF NET DIRECT DEBT
TO ASSESSED VALUE AND NET DIRECT DEBT PER CAPITA
LAST TEN FISCAL YEARS

Table 8

Fiscal Year	Population (1)	Assessed Value End of Period	Net Direct Debt (2/3/4)	Ratio of Net Direct Debt to Assessed Value	Net Direct Debt per Capita
1990	757,027	\$ 21,525,341,941	\$ 712,605,000	3.31 %	\$ 941
1991	765,000	23,614,397,966	786,945,000	3.33	1,029
1992	773,000	25,856,766,782	900,730,000	3.48	1,165
1993	785,000	27,837,198,498	975,213,054	3.50	1,242
1994	798,000	28,823,025,280	1,016,053,054	3.53	1,273
1995	810,000	29,172,981,104	942,693,054	3.23	1,164
1996	819,000	29,575,004,490	1,138,948,054	3.85	1,391
1997	828,000	30,392,876,021	1,059,288,054	3.49	1,279
1998	837,000	30,929,092,105	1,207,463,054	3.90	1,443
1999	846,000	31,664,626,551	1,173,366,079	3.71	1,387

NOTES:

(1) Source: M-NCPPC Montgomery County Department of Parks and Planning, Research and Technology Center.

(2) Source: Montgomery County Department of Finance.

(3) All County general obligation debt is backed by a general tax guarantee and therefore is included in this table regardless of the source of funds actually used for payment. Also included is Short-Term BANs/ Commercial Paper Outstanding and Long-Term Notes Payable.

(4) Net direct debt is same as general bonded debt.

MONTGOMERY COUNTY, MARYLAND
COMPUTATION OF LEGAL DEBT MARGIN
AS OF JUNE 30, 1999

Table 9

Assessed value		\$ 31,664,626,551
Debt limit - percent of assessed value		<u>15%</u>
Legal limitation for the borrowing of funds and the issuance of bonds		4,749,693,983
Amount of debt applicable to debt limit:		
General obligation bonds	\$ 1,091,613,054	
Bond anticipation notes	80,000,000	
Long-term notes payable	<u>1,753,025</u>	
		<u>1,173,366,079</u>
Legal debt margin		<u><u>\$ 3,576,327,904</u></u>

NOTE:

As a Charter County, the legal debt limit is 15% of the assessable base of the County as provided by Article 25A, Section 5(P), of the Annotated Code of Maryland (1994 Montgomery County Code, as amended).

MONTGOMERY COUNTY, MARYLAND
 COMPUTATION OF NET DIRECT AND OVERLAPPING DEBT *
 AS OF JUNE 30, 1999

Table 10

Name of Jurisdiction	District Number	Gross Debt	Percentage of Debt Applicable to this Jurisdiction	Jurisdiction's Share of Debt
Montgomery County:				
County Government		\$1,249,266,079		\$ 1,249,266,079
Less: Self supporting debt **		<u>75,900,000</u>		<u>75,900,000</u>
County Government - net		<u>\$ 1,173,366,079</u>	100.00 %	<u>\$ 1,173,366,079</u>
Total Net Direct Debt		<u>1,173,366,079</u>	<u>100.00</u>	<u>1,173,366,079</u>
Overlapping Areas:				
M-NCPPC		175,443,848		51,876,843
Less: Self supporting debt **		<u>19,313,848</u>		<u>17,331,843</u>
M-NCPPC - net		156,130,000	22.13	34,545,000
MCRA		45,463,214		45,463,214
Less: Self supporting debt **		<u>45,463,214</u>		<u>45,463,214</u>
MCRA - net		-	-	-
HOC		648,064,334		648,064,334
Less: Self supporting debt **		<u>648,064,334</u>		<u>648,064,334</u>
HOC - net		-	100.00	-
WSSC		1,784,854,593		1,142,162,681
Less: Self supporting debt **		<u>1,766,959,593</u>		<u>1,142,162,681</u>
WSSC - net		17,895,000	-	-
Towns, Cities, and Villages: ***				
Brookeville	8	260,000	100.00	260,000
Chevy Chase	7	681,975	100.00	681,975
Poolesville	3	1,294,278	100.00	1,294,278
Rockville	4	30,342,926	100.00	30,342,926
Takoma Park	13	1,557,815	100.00	1,557,815
Washington Grove	9	<u>105,000</u>	<u>100.00</u>	<u>105,000</u>
Total Net Overlapping Debt		<u>208,266,994</u>	<u>33.03</u>	<u>68,786,994</u>
Total Net Direct and Overlapping Debt		<u>\$ 1,381,633,073</u>	<u>89.90 %</u>	<u>\$ 1,242,153,073</u>

* Overlapping debt is the debt of other governmental entities in the County that is payable in whole or in part by taxpayers of the County. It includes general obligation bonds, revenue bonds, mortgages payable, notes payable, commercial paper bond anticipation notes, certificates of participation, and bank loans.

** Self supporting debt is payable solely from the earnings of the enterprise for whose construction or improvement the debt was issued.

*** Entities are wholly within Montgomery County.

NOTES:

M-NCPPC - Maryland-National Capital Park and Planning Commission

MCRA - Montgomery County Revenue Authority

HOC - Housing Opportunities Commission of Montgomery County

WSSC - Washington Suburban Sanitary Commission

MONTGOMERY COUNTY, MARYLAND
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT
TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN FISCAL YEARS

Table 11

Fiscal Year	General Bonded Debt Principal	General Bonded Debt Interest	Total Debt Service(1)	Total General Governmental Expenditures(2)	Ratio of Debt Service to General Governmental Expenditures
1990	\$ 52,840,938	\$ 45,455,703	\$ 98,296,641	\$ 1,189,506,634	8.3 %
1991	55,717,974	49,673,771	105,391,745	1,279,162,452	8.2
1992	61,492,072	55,392,681	116,884,753	1,275,471,426	9.2
1993	57,847,637	48,558,106	106,405,743	1,307,453,116	8.1
1994	64,163,797	54,264,374	118,428,171	1,389,021,043	8.5
1995	70,457,054	54,914,987	125,372,041	1,458,019,717	8.6
1996	75,842,241	55,423,777	131,266,018	1,530,281,569	8.6
1997	78,030,212	59,281,223	137,311,435	1,559,212,528	8.8
1998	80,441,346	58,845,803	139,287,149	1,646,083,407	8.5
1999	84,727,525	61,488,395	146,215,920	1,771,696,929	8.3

NOTES:

(1) For FY99, excludes expenditures relating to capital leases, equipment purchase contracts, other lease and long-term notes, and issuing costs, which totaled \$5,140,235. Also excludes BANs retired through issuance of general obligation bonds amounting to \$120,000,000. In prior years, also excluded. a) WMATA debt service participation, b) participation in State of Maryland General Public School Construction Loans subsequent to June 30, 1967, not included as general bonded debt pursuant to State law, c) debt service related to closed schools, and d) State reimbursement for college audit findings.

(2) Includes General, Special Revenue, and Debt Service Funds plus General Fund operating transfers to component units for purposes of education. Amounts for FY96 through FY98 have been restated. See Table 1.

MONTGOMERY COUNTY, MARYLAND
REVENUE BOND COVERAGE
LAST TEN FISCAL YEARS
Table 12

Fiscal Year	Revenue (2)	Current Expenses (3)	Net Revenue Available for Debt Service	Debt Service Requirement (4)	Debt Service Coverage %	Rate Covenant Requirement %	Excess Coverage %
<u>Bethesda Parking Lot District (1)</u>							
1990	\$ 9,588,213	\$ 1,772,089	\$ 7,816,124	\$ 3,758,323	207.97 %	125 %	82.97 %
1991	8,636,249	2,547,020	6,089,229	3,717,033	163.82	125	38.82
1992	8,486,834	2,291,718	6,195,116	3,638,193	170.28	125	45.28
1993	8,630,112	2,356,879	6,273,233	3,536,677	177.38	125	52.38
1994	9,062,255	2,437,274	6,624,981	3,495,997	189.50	125	64.50
1995	8,783,400	2,092,413	6,690,987	3,396,365	197.00	125	72.00
1996	9,226,176	2,466,734	6,759,442	3,371,538	200.49	125	75.49
1997	9,146,659	2,901,510	6,245,149	3,340,057	186.98	125	61.98
1998	10,879,885	3,082,433	7,797,452	3,327,258	234.35	125	109.35
1999	11,390,091	3,580,878	7,809,213	3,307,087	236.14	125	111.14
<u>Silver Spring Parking Lot District (1)</u>							
1990	\$ 8,551,768	\$ 2,956,227	\$ 5,595,541	\$ 3,079,485	181.70 %	125 %	56.70 %
1991	8,903,374	3,644,865	5,258,509	2,942,343	178.72	125	53.72
1992	8,331,920	3,720,802	4,611,118	2,873,120	160.49	125	35.49
1993	8,438,613	4,142,174	4,296,439	2,775,485	154.80	125	29.80
1994	10,303,492	4,814,147	5,489,345	2,766,765	198.40	125	73.40
1995	9,161,823	5,108,666	4,053,157	2,725,758	148.70	125	23.70
1996	9,537,027	4,557,035	4,979,992	2,698,843	184.52	125	59.52
1997	8,966,658	4,793,670	4,172,988	2,691,922	155.02	125	30.02
1998	9,294,406	4,470,865	4,823,541	2,679,103	180.04	125	55.04
1999	9,533,119	4,413,037	5,120,082	2,690,302	190.32	125	65.32

Solid Waste Disposal

1990 - 1992 No revenue bonds issued or payable during this period.

1993 - 1999 Revenue bond coverage calculation not required for this period.

NOTES:

- (1) The debt service requirements noted are for the Bethesda and Silver Spring Parking Lot Districts and will be payable solely from the revenues of the Bethesda and Silver Spring Parking Lot Districts. There are no disclosure requirements for the Solid Waste Disposal revenue bonds.
- (2) "Revenues" means the parking fee revenues, parking fine revenues and parking tax revenues of a district and interest income (excluding income earned from the investment of the proceeds and the investment proceeds of the bonds, any additional bonds and any general obligation bonds of the County payable from unlimited ad valorem taxes in addition to net revenues of a district).
- (3) "Current Expenses" shall mean and include the reasonable and necessary costs of operating, maintaining, repairing and insuring the facilities within or operated by a district. This includes, without limitation, salaries and wages, annually appropriated lease payments and costs of materials, supplies and services, but excluding depreciation, principal of and the interest payments on the bonds and any additional bonds.
- (4) Includes debt service related to general obligation bonds.

MONTGOMERY COUNTY, MARYLAND
 DEMOGRAPHIC STATISTICS
 LAST TEN FISCAL YEARS
Table 13

Calendar Year (Unless Otherwise Stated)	Population (Fiscal Year)(1)	Civilian Labor Force(2) (5) (6)	Per Capita Income(3) (5) (6)	Median Age(4)	Average Number of Pupils Registered (Fiscal Year)	Unemployment Rate(2) (5) (6)
1990	757,027	442,215	\$ 32,678	34.0 yrs.	100,259	2.5 %
1991	765,000	442,971	33,311	34.3	103,732	3.2
1992	773,000	454,378	34,217	34.5	107,140	3.7
1993	785,000	450,597	35,408	34.8	110,037	3.5
1994	798,000	462,202	36,917	35.2	113,429	2.9
1995	810,000	463,112	38,354	35.6	117,082	2.9
1996	819,000	474,872	39,936	35.8	120,291	2.6
1997	828,000	469,277	41,539	35.9	122,505	2.6
1998	837,000	467,000	43,350	N/A	125,035	2.3
1999	846,000	478,600	44,750	N/A	127,918	2.5

NOTES:

(1) Source: Maryland Center for Health Statistics, Department of Health and Mental Hygiene, U.S. 1990 Census, M-NCPPC estimates for the years 1991 - 1999.

(2) Source: "1998 Labor Market in Review and Trends from 1988 to 1998" July 1999 State of Maryland, Department of Labor, Licensing and Regulation, Office of Labor Market Analysis and Information.

(3) Source: U.S. Department of Commerce, Bureau of Economic Analysis.

(4) Source: Sales and Marketing Management's, "Survey of Buying Power," 1989-1997.

(5) Per Capita Income data for the years 1998 and 1999 are estimates. Employment data for 1999 are estimates.

(6) Per Capita Income data for the years 1990 through 1997, and Employment data for the years 1996 through 1998, have been revised.

MONTGOMERY COUNTY, MARYLAND
 BUILDING PERMITS, MARKET VALUE OF NEW CONSTRUCTION ADDED TO TAXABLE REAL PROPERTY TAX BASE,
 COMMERCIAL BANK DEPOSITS, AND ESTIMATED MARKET VALUE OF TAXABLE REAL PROPERTY
 LAST TEN FISCAL YEARS
 (Dollars in Millions)

Table 14

Fiscal Year	Total Number of Building Permits (3)	Full Cash Value of New Construction Added to the Taxable Real Property Tax Base (1)					Total	Commercial Bank Deposits (2) as of June 30th
		Residential	Apartments	Condo-miniums	Commercial and Industrial	All Other (4)		
1990	14,321	\$ 925.7	\$ 151.3	\$ 33.2	\$ 435.6	\$ 11.9	\$ 1,557.7	\$ 7,260.3
1991	11,217	590.3	134.4	33.5	316.3	13.1	1,087.6	7,542.8
1992	11,719	423.4	182.1	52.2	239.3	17.2	914.2	7,737.7
1993	12,043	479.0	24.4	20.7	246.1	12.5	782.7	7,838.9
1994	11,769	467.9	18.6	56.0	99.5	11.9	653.9	7,865.6
1995	13,500	582.8	3.2	23.0	70.0	5.9	684.9	7,709.8
1996	12,677	764.5	25.2	51.6	116.2	53.9	1,011.4	7,993.6
1997	13,837	725.9	7.9	56.0	182.9	6.0	978.7	7,973.0
1998	14,162	743.1	1.9	48.9	330.8	27.5	1,152.2	8,375.6
1999	15,130	787.4	11.0	55.9	287.1	24.5	1,165.9	N/A

Fiscal Year	Estimated Market Value of Taxable Real Property (5)				
	Residential	Apartments and Condominiums	Commercial and Industrial	All Other	Total
1990	\$ 31,896.5	\$ 6,268.5	\$ 10,681.7	\$ 1,546.0	\$ 50,392.7
1991	35,713.2	6,907.1	11,800.0	1,714.4	56,134.7
1992	37,224.1	6,937.6	11,699.8	1,783.5	57,645.0
1993	42,563.5	7,855.5	12,583.3	1,824.4	64,826.7
1994	45,591.2	8,153.7	10,933.6	1,492.7	66,171.2
1995	45,967.7	7,931.2	11,507.5	1,700.9	67,107.3
1996	46,113.7	7,783.7	11,079.1	1,700.9	66,677.4
1997	47,494.0	7,831.7	11,319.4	1,639.4	68,284.5
1998	48,412.1	7,802.6	11,437.3	1,643.3	69,295.3
1999	49,960.3	7,950.2	12,249.6	1,320.6	71,480.7

NOTES:

- (1) Source: State of Maryland, Department of Assessments and Taxation.
- (2) Source: Federal Deposit Insurance Corporation, Annual "Bank & Thrift Branch Office Data Book Northeast Region".
- (3) Source: Montgomery County Government Department of Permitting Services.
- (4) Includes three primarily nonresidential categories (nonconforming, special exception, and plural zoned) along with farm property.
- (5) Source: State of Maryland, Department of Assessments and Taxation and Montgomery County Government Department of Finance.

MONTGOMERY COUNTY, MARYLAND
 TEN HIGHEST COMMERCIAL PROPERTY TAXPAYERS
 FOR THE FISCAL YEAR ENDED JUNE 30, 1999
Table 15

	Assessable Base			Ratio: Taxpayer Base to Total Assessable Base
	Total	Real Property	Personal Property	
Potomac Electric Power Co.	\$ 996,240,780	\$ 23,625,540	\$ 972,615,240	3.15 %
Bell Atlantic	656,382,670	24,114,980	632,267,690	2.07
Washington Gas Light Co.	172,029,460	6,540,830	165,488,630	.54
International Business Machines	91,778,710	16,649,680	75,129,030	.29
May Department Stores	80,543,280	27,444,780	53,098,500	.25
Montgomery Mall	78,371,130	78,371,130	-	.25
Bryant F. Foulger, Trustee	56,683,540	56,683,540	-	.18
Albert & R Abramson, et al	51,945,040	51,945,040	-	.16
Wheaton Plaza Regional Shopping Center	46,182,510	46,182,510	-	.15
Marbeth Partnership	45,274,990	45,274,990	-	.14
Total	\$ 2,275,432,110	\$ 376,833,020	\$ 1,898,599,090	7.18 %
Total Assessable Base	\$ 31,664,626,551			100.00 %

Source: State of Maryland, Department of Assessments and Taxation.

MONTGOMERY COUNTY, MARYLAND
 MISCELLANEOUS STATISTICAL DATA
 AS OF JUNE 30, 1999

Table 16

Date of organization	1776	
Date of adoption of County Charter	November 2, 1948	
Form of government	Council - County Executive	
Area - square miles:		
Land and water	507	
Land only	497	
Election: Registered voters, June 30, 1999	436,818	
Registered voters last election, November 3, 1998	432,177	
Number of votes cast last general election, November 3, 1998	279,602	
Percentage of then registered voters voting in last general election	64.6%	
Miles of storm drains	865	
Number of street lights	51,983	
Number of traffic signal controlled intersections	670	
Miles of County maintained roads, streets, sidewalks, and alleys (does not include incorporated towns):		
	<u>Paved</u>	<u>Unpaved</u>
County roads	2,448	23
Alleys	4	-
	<u>Permanent</u>	<u>Temporary</u>
Sidewalks	964	35
Traders' licenses issued	11,646	
Fire and rescue services:		
Number of stations	33	
Number of uniformed career employees	874	
Number of volunteer fire fighters	830	
Number of volunteer paramedics	67	
Police protection (not including State, city, or village police):		
Number of stations	5	
Number of police (authorized fiscal year 1999)	1,032	
Recreation:		
Acres of park land	30,808	
Number of community buildings and shelters	228	
Number of playgrounds	299	
Number of public operated golf courses	11	
Number of picnic areas	214	
Number of riding stables	3	
Number of ice skating rinks	2	
Libraries:		
Number of libraries	21	
Number of bookmobiles	2	
Number of registered patrons	516,346	
Number of volumes in collection	2,649,066	
FY99 circulation	9,992,518	
Public owned water and sewer plants:		
Number of consumers (est.)	752,737	
Daily average consumption-gallons billed	79,390,000	
Plant capacity-gallons per day	358,000,000	
Miles of water mains	2,793	
Miles of sanitary sewers	2,615	
Number of fire hydrants	20,143	
Natural gas, electricity, and telephone services are furnished by private corporations.		

(Continued)

MONTGOMERY COUNTY, MARYLAND
 MISCELLANEOUS STATISTICAL DATA, CONCLUDED
 AS OF JUNE 30, 1999

Table 16

Education:

Public schools:

Number of operating school buildings	184
Number of classrooms	6,403
Number of classroom teachers, principals, and assistant principals	8,579
Average number of pupils registered pre K through 12	128,090
Average daily attendance:	
Elementary schools (includes kindergarten and pre kindergarten)	95.2%
Secondary schools	94.4%

Community College:

	Central Administration	Germantown	Rockville	Takoma Park	Total
Number of buildings	1	6	19	14	40
Number of classrooms	-	57	211	61	329
Faculty, full time	-	69	271	91	431
Faculty, part time	93	104	408	152	757
Enrollment:					
Credit (Fall 1998)		3,787	12,206	4,367	20,360
Non credit (1)					22,393

Number of authorized employees:

	Full time	Part time	Other (3)	Total	Work Years
Montgomery County Government	6,793	1,167	-	7,960	7,745
Montgomery County Public Schools	12,540	4,902	5,646	23,088	15,906
Montgomery Community College	1,119	66	-	1,185	1,152
Revenue Authority	46	106	-	152	- (2)
Housing Opportunities Commission	302	23	2	327	319
Bethesda Urban Partnership, Inc.	18	1	-	19	- (2)

Population (United States Census):

1930	48,897
1940	83,912
1950	164,401
1960	340,928
1970	522,809
1980	579,053
1990	757,027
1/1/99 (est.) (4)	846,000

NOTES:

- (1) Not reported by campus
- (2) Information not available
- (3) Substitute teachers and other temporary employee pools authorized to work on an as needed basis
- (4) Maryland-National Capital Park and Planning Commission

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF INSURANCE IN FORCE - LIABILITY AND PROPERTY COVERAGE SELF INSURANCE INTERNAL SERVICE FUND
AS OF JUNE 30, 1999

Table 17

Type of Coverage	Insurer	Policy Period	Commercial Coverage Limits of Coverage	Annual Premium
Liability Policy (including Commercial General, Automobile, Public Official, Medical Health Care, Public Protection, Fiduciary and Environmental Impairment Liability) (1-10)	Montgomery County Self-Insurance Program	7/1/78 - Present		-
Workers' Compensation (all fund members)	Montgomery County Self-Insurance Program	7/1/78 - Present	Statutory limits	-
Automobile Physical Damage (1,3,4,5,6,7,8,9 &10)	Montgomery County Self-Insurance Program	7/1/78 - Present		-
Excess Liability (all fund members)	American International Group	8/1/97 - 8/1/2000	\$10,000,000 excess of \$2,000,000	\$250,000
Property (all-risk *) including Electronic Data Processing and	Travelers Insurance Companies	7/1/98 - 7/1/99	\$500,000,000 loss-limit \$100,000 deductible per occurrence; \$750,000 aggregate deductible	\$720,138
Boiler and Machinery coverage (1-10) - includes auto physical damage coverage for (1)			Auto Physical Damage SIR \$400,000 EDP deductible \$2,500 for flood & earthquake \$500 deductible for light vehicles \$1,500 deductible for heavy, transit vehicles Deductible for boiler & machinery \$5,000	
Flood and Earthquake (1-10)	Travelers Insurance Companies	7/1/98 - 7/1/99	\$100,000,000 each occurrence and policy limits	Included in the Property Premium
Fine Arts Policy (owned) (1,2,3 & 5)	Travelers Insurance Companies	7/1/98 - 7/1/99	\$3,500,000 all risk while on display; \$100,000 in transit; \$250 deductible per occurrence	Included in the Property Premium
Borrowed Property (1,3,4 & 5)	Travelers Insurance Companies	7/1/98 - 7/1/99	\$250,000 all risk on display; (blanket aggregate)	Included in the Property Premium
Wine and Liquor Bonds (Liquor Control Board) (1)	Peerless Insurance Company	10/2/97 - 10/2/00	\$800,000 for State of Maryland	\$3,106

(Continued)

MONTGOMERY COUNTY, MARYLAND
 SCHEDULE OF INSURANCE IN FORCE - LIABILITY AND PROPERTY COVERAGE SELF INSURANCE INTERNAL SERVICE FUND, CONCLUDED
 AS OF JUNE 30, 1999

Table 17

Type of Coverage	Insurer	Policy Period	Commercial Coverage Limits of Coverage	Annual Premium
Public Official Bond (1)	Kemper Insurance Group	7/5/98 - 7/5/99	\$300,000 for Director of Finance as County's Tax Collector	\$1,099
Commercial Crime Policy (1-12)	Kemper Insurance Group (LMC)	1/1/99 - 1/1/00	Primary - \$1,000,000 Inside/Outside Loss - \$500,000 Forgery/Alteration - \$500,000	\$19,124
Lender's Single Interest Policy (Dept. of Housing & Community Affairs) (1)	Travelers Insurance Companies	7/1/98 - 7/1/99	\$500,000 maximum limit; \$9,500,000 total limit; \$250 deductible	Included in the Property Premium
Miscellaneous Tool Floater (1)	Travelers Insurance Companies	7/1/98 - 7/1/99	All risk tool coverage loss limit \$450,000; deductible \$250 per occurrence	Included in the Property Premium
Special Events Liability (1)	TIG Insurance Company	10/1/98 - 10/1/99	Covers County-sponsored Special Events \$1,000,000	\$1,000
Commercial Auto Liability (1) (Department of Police - Special Investigations)	Reliance Insurance Company	4/1/99 - 4/1/00	\$1,000,000 Liability \$50,000 uninsured motorist coverage \$500 deductible for comprehensive & collision	\$30,000
Commercial Auto Liability (1) (Sheriff's Dept)	Reliance Insurance Company	6/30/99 - 6/30/00	\$1,000,000 Liability \$50,000 uninsured motorist coverage \$500 deductible for comprehensive & collision	\$10,000
Commercial General Liability (1) (Silver Spring Regional Center)	Monticello Insurance Company	6/30/99 - 6/30/00	Each occurrence \$500,000 General aggregate \$500,000 Fire legal \$50,000 Medical \$1,000	\$600

NOTES:

- | | |
|--|---|
| (1) Montgomery County, Maryland | (7) Housing Opportunities Commission of Montgomery County, MD |
| (2) Montgomery County Public Schools | (8) The Housing Authority of the City of Rockville |
| (3) Montgomery Community College | (9) Town of Somerset |
| (4) Maryland-National Capital Park & Planning Commission | (10) Village of Martin's Additions |
| (5) City of Rockville | (11) Department of Fire and Rescue Services |
| (6) Montgomery County Revenue Authority | (12) City of Gaithersburg |

* Includes automobile fire coverage, contractor's equipment, and data processing and plate glass and content coverage for Department of Liquor Control.

MONTGOMERY COUNTY, MARYLAND
 COMBINED SCHEDULE OF "CASH AND INVESTMENTS" AND
 "INVESTMENT AND INTEREST INCOME (LOSS)" - ALL FUNDS
 AS OF JUNE 30, 1999 AND FOR THE FISCAL YEAR ENDED JUNE 30, 1999
Table 18

	Cash and Investments			Investment and Interest Income (Loss)		
	Pooled	Nonpooled	Total	Pooled	Nonpooled	Total
Primary Government:						
General Fund	\$ 203,657,683	\$ 161,375	\$ 203,819,058	\$ 16,542,618	\$ 323,237	\$ 16,865,855
Special Revenue Funds:						
Recreation	2,970,442	16,550	2,986,992	434,811	-	434,811
Bethesda Urban District	165,015	-	165,015	4,087	-	4,087
Silver Spring Urban District	675,643	-	675,643	31,357	-	31,357
Wheaton Urban District	429,309	-	429,309	14,868	-	14,868
Economic Development	2,100,683	-	2,100,683	101,295	40,336	141,631
Revenue Stabilization	62,240,973	-	62,240,973	2,969,653	-	2,969,653
Mass Transit Facilities	406,207	3,325	409,532	666,645	-	666,645
Bradley Noise Abatement District	10,060	-	10,060	1,937	-	1,937
Cabin John Noise Abatement District	10,855	-	10,855	1,234	-	1,234
Landlord Tenant Affairs	1,059,998	75	1,060,073	96,821	-	96,821
Rehabilitation Loan	1,349,654	-	1,349,654	75,434	46,045	121,479
Common Ownership Communities	156,667	-	156,667	10,394	-	10,394
Housing Initiative	4,685,340	-	4,685,340	176,588	287,837	464,425
New Home Warranty Security	148,276	-	148,276	7,364	-	7,364
Cable TV	12,899,864	-	12,899,864	542,307	-	542,307
Fire Tax District	12,706,399	-	12,706,399	1,258,208	-	1,258,208
Drug Enforcement Forfeitures	841,157	25,000	866,157	45,874	-	45,874
Forest Conservation	3,903	-	3,903	211	-	211
Child Day Care Facility Loan	-	-	-	10,746	-	10,746
Grants	7,461,751	-	7,461,751	299,191	100,306	399,497
Total Special Revenue Funds	110,322,196	44,950	110,367,146	6,749,025	474,524	7,223,549
Debt Service Fund	2,401,684	23,450,476	25,852,160	1,540,688	865,850	2,406,538
Capital Projects Fund	44,007,143	-	44,007,143	8,667	7,805	16,472
Enterprise Funds:						
Liquor	2,491,360	29,775	2,521,135	-	-	-
Solid Waste Disposal	69,547,586	4,326,260	73,873,846	4,826,999	380,688	5,207,687
Solid Waste Collection	1,787,825	-	1,787,825	172,078	-	172,078
Permitting Services	11,758,529	-	11,758,529	356,347	-	356,347
Community Use of Public Facilities	4,927,329	50	4,927,379	252,586	-	252,586
Silver Spring Parking	2,968,342	150	2,968,492	374,105	-	374,105
Bethesda Parking	13,269,517	-	13,269,517	794,294	-	794,294
Wheaton Parking	8,011,896	-	8,011,896	440,554	-	440,554
Montgomery Hills Parking	618,544	-	618,544	33,331	-	33,331
Total Enterprise Funds	115,380,928	4,356,235	119,737,163	7,250,294	380,688	7,630,982
Internal Service Funds:						
Motor Pool	6,355,598	300	6,355,898	454,154	-	454,154
Central Duplicating	827,437	-	827,437	40,589	-	40,589
Liability & Property Coverage Self Insurance	56,523,185	297,432	56,820,617	3,290,803	13,408	3,304,211
Employee Health Benefits Self Insurance	28,774,412	86,241	28,860,653	1,350,730	13,875	1,364,605
Total Internal Service Funds	92,480,632	383,973	92,864,605	5,136,276	27,283	5,163,559
Expendable Trust Funds	7,029,586	179,003,535	186,033,121	303,972	24,115,776	24,419,748
Agency Funds	53,159,235	77,309	53,236,544	6,754	4,962	11,716
Pension Trust Funds	683,079	1,967,631,704	1,968,314,783	439,955	178,694,109	179,134,064
Investment Trust Fund	18,911,572	-	18,911,572	1,275,341	-	1,275,341
Nonexpendable Trust Funds	376,633	7,092,020	7,468,653	-	(1,018,939)	(1,018,939)
Total Primary Government	648,410,371	2,182,201,577	2,830,611,948	39,253,590	203,875,295	243,128,885
Component Units (Participation in County Pool)	6,542,674	-	6,542,674	389,534	-	389,534
Total	\$ 654,953,045	\$ 2,182,201,577	\$ 2,837,154,622	\$ 39,643,124	\$ 203,875,295	\$ 243,518,419

MONTGOMERY COUNTY, MARYLAND
 COMBINED SCHEDULE OF CASH AND INVESTMENTS - BY FINANCIAL INSTITUTION
 JUNE 30, 1999
Table 19

Description	Total
Chevy Chase Bank	\$ 1,107,459
Crestar Bank of Maryland	1,282,812
First National Bank of Maryland	(2,110,821)
First Union National Bank of Maryland	575,879
Nations Bank, N.A.	1,293,299
Nonnegotiable bank certificates of deposit *	<u>4,781,979</u>
Total Financial Institutions	<u>6,930,607</u>
Petty Cash, Change Funds, Fiscal Agents, and Safe Deposit Escrow:	
General Fund	161,375
Special Revenue Funds	44,950
Debt Service Fund	23,450,476
Enterprise Funds	31,175
Internal Service Funds	300
Trust and Agency Funds	<u>39,409</u>
Total Petty Cash, Change Funds, Fiscal Agents, and Safe Deposit Escrow	<u>23,727,685</u>
Total Cash Deposits in Financial Institutions and on Hand	30,658,292
Investments, at carrying value (see Table 20)	<u>2,806,496,330</u>
Total Cash and Investments **	<u><u>\$ 2,837,154,622</u></u>

* For risk categorization purposes in Note 3, nonnegotiable certificates of deposit are classified as deposits, rather than investments.

** Includes component units' participation in County external investment pool (see Table 18).

MONTGOMERY COUNTY, MARYLAND
 COMBINED SCHEDULE OF INVESTMENTS
 JUNE 30, 1999
Table 20

	Pooled	Non-Pooled		Total Carrying Value	Total Market Value
		Enterprise	Internal Service		
Investments, including accrued interest:					
Repurchase Agreements	\$ 100,000,000	\$ -	\$ -	\$ -	\$ 100,000,000
U.S. Government Securities	319,716,089	-	383,673	7,092,020	327,191,782
Commercial Paper	24,508,931	-	-	-	24,508,931
Mutual Funds	28,103,635	-	-	-	28,103,635
Bankers' Acceptances	175,736,715	-	-	-	175,736,715
Investment Agreement	-	4,325,060	-	-	4,325,060
Deferred Compensation Invested with Fiscal Agents	-	-	-	178,998,503	178,998,503
Pension Investments	-	-	-	1,967,631,704	1,967,631,704
Total *	<u>\$ 648,065,370</u>	<u>\$ 4,325,060</u>	<u>\$ 383,673</u>	<u>\$ 2,153,722,227</u>	<u>\$ 2,806,496,330</u>

* Includes component units' participation in County external investment pool (see Tables 18 and 19).

MONTGOMERY COUNTY, MARYLAND
 SCHEDULE OF PROPERTY TAXES RECEIVABLE BY FUND TYPE
 JUNE 30, 1999
Table 21

Levy Year	General	Special Revenue	Debt Service	Enterprise	Other Fiduciary	Total
1989 and prior	\$ 2,447,124	\$ 572,386	\$ 1,658	\$ 113,925	\$ 615,929	\$ 3,751,022
1990	1,426,291	327,203	-	39,467	399,363	2,192,324
1991	1,230,479	233,219	-	45,318	230,649	1,739,665
1992	1,078,996	189,360	-	57,369	224,323	1,550,048
1993	847,810	176,404	-	67,914	152,321	1,244,449
1994	749,126	159,094	-	29,054	145,144	1,082,418
1995	924,822	173,463	-	39,878	167,154	1,305,317
1996	1,481,637	288,469	-	78,600	296,227	2,144,933
1997	2,796,118	587,360	-	155,379	690,438	4,229,295
1998	7,236,643	1,657,060	-	953,858	1,694,910	11,542,471
Total Property Taxes Receivable	<u>\$ 20,219,046</u>	<u>\$ 4,364,018</u>	<u>\$ 1,658</u>	<u>\$ 1,580,762</u>	<u>\$ 4,616,458</u>	<u>\$ 30,781,942</u>

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF FISCAL YEAR PROPERTY TAX LEVY, PROPERTY TAX REVENUES,
AND ADDITIONAL ITEMS RELATED TO THE PROPERTY TAX BILLING
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

Table 22

	Fiscal Year Property Tax Levy	Revenue From Current Year Assessment	Revenue From Prior Year Assessments	Total Revenues
General Fund	\$ 596,405,657	\$ 587,029,606	\$ 3,949,630	\$ 590,979,236
Special Revenue Funds:				
Recreation	17,266,258	17,024,980	98,433	17,123,413
Bethesda Urban District	285,012	255,209	3,380	258,589
Silver Spring Urban District	375,393	340,630	6,380	347,010
Wheaton Urban District	66,526	65,475	5,144	70,619
Storm Drainage	2,702,563	2,663,270	16,379	2,679,649
Mass Transit	32,297,945	31,813,704	198,201	32,011,905
Bradley Noise Abatement District	31,685	31,685	-	31,685
Cabin John Noise Abatement District	8,278	8,278	-	8,278
Fire Tax District	83,277,989	81,999,572	528,986	82,528,558
Total Special Revenue Funds	136,311,649	134,202,803	856,903	135,059,706
Enterprise Funds:				
Silver Spring Parking	2,852,479	2,852,479	(43,168)	2,809,311
Bethesda Parking	2,899,145	2,899,145	(30,160)	2,868,985
Wheaton Parking	343,446	343,446	(5,753)	337,693
Montgomery Hills Parking	49,423	49,423	197	49,620
Total Enterprise Funds	6,144,493	6,144,493	(78,884)	6,065,609
Total Property Tax - Montgomery County	738,861,799	727,376,902	4,727,649	732,104,551
Tax Bill Items Other than Montgomery County				
Property taxes:				
M-NCPPC Joint Venture property taxes:				
M-NCPPC Administration	42,383,093	41,456,104	320,681	41,776,785
M-NCPPC Park	16,897,835	16,528,252	128,839	16,657,091
M-NCPPC Land Acquisition	1,266,583	1,233,297	9,107	1,242,404
Agency Relationship Property Taxes:				
State of Maryland	60,227,585	58,809,194	258,230	59,067,424 *
Municipalities	34,322,046	32,645,538	268,059	32,913,597 *
WSSC Sanitary	-	-	59	59 *
Charges for Services:				
Refuse Disposal - Solid Waste Activities Fund	68,041,971	65,060,354	45,441	65,105,795 *
Refuse Collection - Solid Waste Activities Fund	4,669,927	4,654,148	16,629	4,670,777 *
Municipality Refuse Charges	352,318	351,338	809	352,147 *
Rockville FFBC	353,083	352,699	-	352,699 *
WSSC FFBC	42,221,691	41,814,217	97,218	41,911,435 *
Total Other Items	270,736,132	262,905,141	1,145,072	264,050,213
Grand Total	\$ 1,009,597,931	\$ 990,282,043	\$ 5,872,721	\$ 996,154,764

*Collections

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF CUMULATIVE APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
CAPITAL PROJECTS
FROM PROJECT INCEPTION THROUGH JUNE 30, 1999
Table 23

Project Number	Project Name	Cumulative Appropriation	Cumulative Expenditures Plus Encumbrances	Variance Favorable (Unfavorable)
CAPITAL PROJECTS FUND:				
General Government:				
109518	Circuit Court Renovations	\$ 2,552,000	\$ 2,539,641	\$ 12,359
109772	Digital Recording/Retrieval System-CCT	622,820	-	622,820
109801	Judicial Center Renovation 2nd & 4th Floors	991,000	922,331	68,669
159990	Silver Spring Commons	250,000	-	250,000
316222	Advance Land Acquisition Revolving Fund	7,995,503	472,608	7,522,895
319485	Technology Innovation Loan Fund	432,500	-	432,500
319486	Technology Innovation Grant Fund	360,000	-	360,000
319664	South Silver Spring Concept and Fac Planning	300,000	97,000	203,000
329684	Tax System Update	1,277,000	1,055,235	221,765
348568	Telephone System Modernization	6,688,000	6,665,327	22,673
349376	Ground Control Network	258,747	258,747	-
349446	Radio Equip Replacement & Additions	2,687,000	2,666,888	20,112
349488	Central Office Automation Server	945,000	722,346	222,654
349489	Core Business Systems	2,132,203	2,132,203	-
349667	Criminal Justice Information System	621,840	376,353	245,487
349731	Enterprise Help Desk	249,000	166,469	82,531
349996	Fibernet - CIP Subproject - Dist	3,500,000	3,419,297	80,703
349997	PBX Telephone System Replacement	5,107,000	4,000,000	1,107,000
349998	PBX Telephone System Replacement	250,000	50,269	199,731
419581	G-Net Replacement	2,000,000	1,999,981	19
507141	New COB/Courts Parking Site Improvement	11,231,517	11,229,521	1,996
507300	COB Renovation	11,041,506	11,041,506	-
507834	Resource Conservation Program	8,088,000	8,059,502	28,498
508235	Upcounty Government Center	11,358,312	11,358,312	-
508236	Silver Spring Government Center	1,967,000	1,967,000	-
508331	Roof Repair Replacement	10,413,750	10,084,546	329,204
508728	Asbestos Abatement	5,891,000	5,886,286	4,714
508768	Facility Development & Relocation	3,352,000	2,776,761	575,239
508941	HVAC Electrical Replacement	7,584,000	6,971,742	612,258
509020	East County Service Center	2,719,000	382,977	2,336,023
509206	Disabled Access	3,950,000	3,945,617	4,383
509271	Petroleum Tank Management County Government	1,666,250	1,658,048	8,202
509401	Clean Air Act Facilities	1,430,912	1,430,912	-
509480	Metropolitan Park Office Building	3,342,000	3,318,081	23,919
509514	Planned Asset Replacement	3,259,000	3,226,419	32,581
509519	SM Discharge Control	1,711,000	1,705,655	5,345
509601	Strathmore Hall Addition & Renovation	2,980,000	2,979,671	329
509651	Fibernet	8,900,000	8,605,118	294,882
509716	Exterior Renovation of EOB & JC	465,000	461,734	3,266
509904	Strathmore Hall Arts Center	5,000,000	1,030,722	3,969,278
509912	Mid-County Regional Services Center	984,000	104,434	879,566
509914	Resurfacing Parking Lots: MCG	200,000	113,053	86,947
509931	Germantown Town Center Public Facilities	50,000	15,281	34,719
509970	Life Safety System	225,000	224,453	547
788911	Agricultural Land Preservation Easements - County	19,337,040	17,316,231	2,020,809

(Continued)

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF CUMULATIVE APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES, CONTINUED
CAPITAL PROJECTS
FROM PROJECT INCEPTION THROUGH JUNE 30, 1999
Table 23

Project Number	Project Name	Cumulative Appropriation	Cumulative Expenditures Plus Encumbrances	Variance Favorable (Unfavorable)
789057	Life Sciences Center-New Design	\$ 536,000	\$ 357,776	\$ 178,224
789593	MC Conference Center	2,600,000	2,559,910	40,090
789870	Belward Research Campus Infrastructure Development	5,680,000	4,951,670	728,330
Total General Government		<u>175,181,900</u>	<u>151,307,633</u>	<u>23,874,267</u>
Public Safety:				
349495	Public Safety Radio System	6,150,000	3,411,790	2,738,210
349657	Public Safety Mobile Data System	5,281,000	2,765,841	2,515,159
349664	Communications Tower Coordination	131,493	131,493	-
428727	Detention Center Special Management Unit	891,563	891,563	-
429006	New Detention Center	79,271,000	16,444,987	62,826,013
429021	Detention Center Modular Units	6,997,637	6,997,637	-
429564	Detention Center Renovation	1,828,000	1,548,509	279,491
429755	Detention Center Reuse	818,000	406,977	411,023
458429	Fire Station Exterior Resurfacing	2,530,000	2,334,232	195,768
458629	Fire Station Roof Replacement	1,518,660	1,192,929	325,731
458756	Fire Station HVAC Replacement	2,649,000	2,216,172	432,828
458788	Fire Apparatus-State Funded	1,756,440	1,752,199	4,241
458789	Station Renovations-State Funded	2,854,480	2,848,310	6,170
458947	Hillandale Station 12 Renovation	505,528	505,528	-
459305	Fire Station Asbestos Abatement	195,000	191,347	3,653
459306	Chevy Chase Station 7 Addition	1,598,820	1,598,820	-
459453	Fuel Tank Management - Fire Station	865,000	862,534	2,466
459459	Fire Apparatus Replacement FY94	2,235,000	2,233,966	1,034
459477	Facility Planning - Fire & Rescue	228,000	214,805	13,195
459574	Fire Apparatus Replacement FY95	5,584,000	5,555,873	28,127
459612	Vehicle Exhaust System Fire Stations	525,000	494,243	30,757
459613	Kensington Fire Station 5 Renovation	2,365,000	301,804	2,063,196
459619	PSTA Renovation Site Improvements	230,000	222,056	7,944
459779	Collapse Rescue Team Building	400,000	-	400,000
459901	Sandy Spring Station 4 Replacement	214,000	130,000	84,000
479368	Firearms Range Phase III	559,000	558,925	75
479452	Facility Planning - Community Policing	300,000	287,399	12,601
479481	Firearms Range Phase IV	410,000	409,299	701
479577	Community Policing Facilities	300,000	299,779	221
Total Public Safety		<u>129,191,621</u>	<u>56,809,017</u>	<u>72,382,604</u>
Transportation:				
506607	Fields Road-Muddy Branch to Omega	4,565,590	4,413,452	152,138
506699	Muddy Branch Road	13,982,250	13,894,524	87,726
506740	Bonifant Road	7,010,931	6,808,145	202,786
506747	Annual Sidewalk Programs	11,416,459	11,240,635	175,824
506836	Miscellaneous General Benefit Storm Drainage	820,969	820,969	-
507017	Intersection Improvement Projects	25,862,400	22,804,057	3,058,343
507055	Street Lighting	6,485,000	6,365,507	119,493
507129	Great Seneca Highway - Phase 1 & 2	21,175,520	21,100,068	75,452
507154	Traffic Signals	42,621,400	42,531,080	90,320
507310	Public Facilities Road	6,901,046	5,787,673	1,113,373

(Continued)

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF CUMULATIVE APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES, CONTINUED
CAPITAL PROJECTS
FROM PROJECT INCEPTION THROUGH JUNE 30, 1999
Table 23

Project Number	Project Name	Cumulative Appropriation	Cumulative Expenditures Plus Encumbrances	Variance Favorable (Unfavorable)
507396	Woodmont Avenue Extended	\$ 12,602,230	\$ 12,547,006	\$ 55,224
507499	Longdraft Road	2,306,200	2,170,111	136,089
507596	Bikeways and Trails-Unallocated	1,873,000	1,872,476	524
507644	Germantown Commuter Rail Station	3,111,946	3,111,946	-
507651	Curb Ramps for Sidewalks	714,000	714,000	-
507658	Bus Shelter and Bike Racks	1,649,000	1,584,286	64,714
507660	Metro Equipment	55,815,005	51,085,092	4,729,913
507817	Cherry Hill Road	3,761,000	3,502,726	258,274
507977	Gude Drive-Route 355 to Southlawn	7,259,100	6,260,362	998,738
507982	Twinbrook Parkway Widening	856,800	835,043	21,757
508000	Subdivision Road Participation	9,091,511	8,476,732	614,779
508030	Key West Avenue and Maryland 28	10,305,900	10,271,952	33,948
508099	Good Hope Road Realignment	879,700	820,800	58,900
508109	Highway Spot Improvement	5,578,620	5,554,397	24,223
508113	Guardrails	1,635,980	1,621,609	14,371
508180	Preliminary Storm Drains Engineering	1,484,180	1,417,876	66,304
508182	Sidewalk & Curb Replacement-Residential	29,983,000	29,905,449	77,551
508191	I-270 Overpass/Westlake-Fernwood	5,870,350	5,166,478	703,872
508254	Watkins Mill Road - Bridge	4,740,900	3,983,421	757,479
508363	Fairland Road	5,783,010	5,774,906	8,104
508369	East Randolph Road Widening II	11,991,000	11,838,157	152,843
508388	East Randolph Road Widening I	5,028,000	4,970,688	57,312
508390	Seven Locks Technical Center	3,257,339	3,255,518	1,821
508395	SRP-26 Farmingdale Estates	204,000	176,122	27,878
508396	SRP-25 Germantown View Subdivision	501,000	437,811	63,189
508414	Bradmoor Drive Storm Drainage	949,404	949,404	-
508487	SDM-0483 Garland Avenue Storm Drainage	523	523	-
508491	SRP-16 Bonifant Woods Subdivision	490,000	439,040	50,960
508493	PFRP-Fawsett Farms Manor Subdivision	75,000	54,450	20,550
508506	PFRP-9A Fawsett Farms Manor Subdivision	59,500	-	59,500
508507	PFRP-t Brandermill Subdivision	125,000	113,653	11,347
508519	PFRP-14 Knights Bridge Subdivision	124,000	115,756	8,244
508521	Key West Avenue/Shady Grove - Gude Drive	5,964,570	5,946,567	18,003
508522	Sam Eig Highway	14,792,000	14,466,162	325,838
508523	PFRP-15 Park Overlook Subdivision	53,700	47,672	6,028
508525	PFRP-18 Knightsbridge Subdivision	92,000	61,360	30,640
508527	Primary/Arterial Road Resurfacing	16,283,250	16,252,265	30,985
508537	Watkins Mill Road-School Access	7,718,548	7,718,548	-
508566	SRP-34 Damascus Valley Park	205,000	159,473	45,527
508576	Airpark Road/Shady Grove Road Extended	10,560,140	10,531,136	29,004
508584	Bethesda CBD Streetscaping	4,527,876	4,527,876	-
508588	SDP-127 Northwest Park Subdivision	21,000	21,000	-
508589	PFRP-21 Hadket Farms Subdivision	109,000	93,979	15,021
508610	Seven Locks Road-River to Dwight	6,401,100	6,158,430	242,670
508611	Great Seneca Highway Phase III	23,880,110	23,609,705	270,405
508616	Germantown/Montgomery Village Connector	1,510,861	1,510,861	-
508617	ICC-Shady Grove to Maryland 28	2,860,630	2,671,901	188,729
508625	Middlebrook Road-Great Seneca to Maryland 355	9,004,000	8,674,505	329,495

(Continued)

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF CUMULATIVE APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES, CONTINUED
CAPITAL PROJECTS
FROM PROJECT INCEPTION THROUGH JUNE 30, 1999
Table 23

Project Number	Project Name	Cumulative Appropriation	Cumulative Expenditures Plus Encumbrances	Variance Favorable (Unfavorable)
508638	Shady Grove Road Extension-South	\$ 415,000	\$ 393,594	\$ 21,406
508671	Maryland 118 Relocated	36,385,000	35,863,282	521,718
508695	Tomlinson Avenue Storm Drainage	5,000	5,000	-
508707	Beech Ave Storm Drainage	453,100	430,386	22,714
508715	Father Hurley Blvd/Ridge Road Extension	24,146,580	23,214,724	931,856
508716	Silver Spring Intersection Roadway Improvement	6,291,000	3,379,546	2,911,454
508721	Sweepstakes Road	557,000	472,776	84,224
508756	SRP-38 Longwood Crossing	410,000	407,158	2,842
508761	Father Hurley Boulevard Widening	10,466	10,466	-
508777	Petroleum Management Program	860,000	849,001	10,999
508795	PFRP-22 Avenel Farm	359,000	314,108	44,892
508798	Georgetown Branch Trolley/Trail	19,253,000	19,252,994	6
508803	Briggs Chaney Road Widening	2,618,000	2,355,981	262,019
508814	Silver Spring Ride-On Opts Center 2	1,390,938	1,390,938	-
508817	Dixon Avenue SRP-50	41,850	40,099	1,751
508833	SRP-48 Avenel	345,000	266,428	78,572
508871	SRP-43 Relocated Maryland Route #124	167,500	157,971	9,529
508872	Hillcrest Avenue (SRP-2)	151,500	151,428	72
508908	Parking Silver Spring Facility 60	16,178,000	-	16,178,000
508916	Greencastle Road (SRP37)	420,000	401,389	18,611
508938	Elm Street Storm Drainage	564,013	564,013	-
509004	PFRP-25 Crest Hill Avenue	185,000	164,205	20,795
509005	SRP-44 New Hampshire Avenue/Randolph Road	1,162,000	1,044,478	117,522
509006	SRP-61 Quince Orchard Road	470,000	428,731	41,269
509018	Residential Subdivision Resurfacing	12,371,030	12,371,030	-
509036	Transport Improvements for New Schools	2,264,000	2,118,149	145,851
509038	Glenmont Metro Parking Garage	5,597,710	5,597,294	416
509043	Bus Depot Exhaust Ventilation	972,847	972,847	-
509045	Life Sciences Center Roadway Improvements	4,100,000	3,948,574	151,426
509055	Douglas Avenue (PFRP-30)	45,000	39,446	5,554
509094	Cedar View Court SRP66	50,000	24,959	25,041
509100	Maryland 117 Widening Germantown	104,400	104,400	-
509119	Ride On Radio Communications	350,000	304,998	45,002
509124	Summit Avenue Bridge #86	1,238,000	1,141,414	96,586
509127	Avery Road Bridge #49	1,315,100	1,307,210	7,890
509132	Bridge Assessment and Design	4,542,680	4,310,054	232,626
509153	Brighton Dam Bridge Deck Rehabilitation	1,791,000	543,973	1,247,027
509200	Sundown Road Bridge #22	976,000	750,970	225,030
509226	EMOC Site Reconstruction	2,950,000	2,947,822	2,178
509274	Robey Road	9,050,000	6,539,950	2,510,050
509321	Norbeck Road Spencerville Road Connector	23,261,000	2,497,184	20,763,816
509325	Transportation Access for the Disabled	3,694,000	3,694,000	-
509329	Local Area Review Transportation Improvements I	10,474	10,474	-
509337	Facility Planning Transportation	6,533,220	6,526,129	7,091
509340	Leibig Road Storm Drainage	256,950	227,205	29,745
509399	Advanced Traffic Management System	15,690,000	15,421,984	268,016
509403	East-West Hwy Md-410 Sidewalk	206,350	206,350	-
509406	Shady Grove/Clarksburg Transit Study	279,663	279,663	-

(Continued)

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF CUMULATIVE APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES, CONTINUED
CAPITAL PROJECTS
FROM PROJECT INCEPTION THROUGH JUNE 30, 1999
Table 23

Project Number	Project Name	Cumulative Appropriation	Cumulative Expenditures Plus Encumbrances	Variance Favorable (Unfavorable)
509416	Linden Lane Bridge No 84	\$ 1,985,000	\$ 1,829,498	\$ 155,502
509417	US-29 Transitway Study	364,752	364,752	-
509432	Transit Centers	440,000	439,842	158
509434	Revenue Counting Facility	455,188	455,188	-
509475	Germantown Center Intersection Improvements	780,000	481,247	298,753
509521	Falls Road Bike Path	419,000	102,941	316,059
509522	Traffic Signing Replacement/Upgrade	240,000	240,000	-
509523	Neighborhood Traffic Mitigation	2,775,000	2,761,173	13,827
509526	Roadway Reforestation	100,000	85,428	14,572
509586	Wyngate Noise Abatement	1,200,000	1,200,000	-
509587	ISTEA: Ped/Bike Enhancements	3,455,000	838,022	2,616,978
509609	Transportation Emmissions Reduction Pilot Program	883,000	717,652	165,348
509611	Cedar Lane Bridge No. 74	300,796	300,796	-
509637	Glen Echo Storm Drain	509,000	97,290	411,710
509703	Glenmont Metro Add-on Facilities	825,000	571,323	253,677
509706	State Highway Noise Abatement	4,136,000	1,000,512	3,135,488
509707	Twinbrook Parkway Bridge No. 74	2,585,000	2,358,672	226,328
509708	Whites Ferry Road Bridge No. 154	921,000	716,076	204,924
509711	Rosedale Avenue/Maple Avenue Storm Drain	130,500	43,571	86,929
509753	Bridge Renovation	1,720,000	1,569,264	150,736
509769	Storm Drainage: Miscellaneous General II	901,700	895,220	6,480
509770	Storm Drain Participation Project II	240,000	91,437	148,563
509781	Briggs Chaney Road Curve Improvement	2,060,000	1,651,293	408,707
509819	Clarksburg Road Bridge No. 10	1,290,000	969,569	320,431
509820	Dennis Avenue Bridge No. 156	924,000	924,000	-
509821	Dorset Avenue Bridge No. MPK-14	632,000	286,192	345,808
509822	Ednor Road Bridge	415,000	389,053	25,947
509823	Esworthy Road Bridge No. 25	1,697,000	1,287,701	409,299
509824	Haviland Mill Road Bridge	295,000	161,184	133,816
509825	Stoneybrook Drive Over CSX No. 76	1,670,000	3,006	1,666,994
509826	Fernwood Road Storm Drain	233,000	22,655	210,345
509830	Pavement Rehabilitation	3,000,000	2,559,127	440,873
509867	Jones Mill Road Bridge	921,000	34,493	886,507
509874	West Germantown Development District - Roads	8,373,000	159	8,372,841
509924	Bordly Drive Extended	1,671,000	-	1,671,000
509943	Muncaster Road Improvements	179,000	9,098	169,902
509944	Valley Park Drive	223,000	95,567	127,433
509945	Howard Chapel Road Bridge No. 124	852,000	4,871	847,129
509946	Peachtree Road Bridge No. 150	1,847,000	48,760	1,798,240
509947	River Road Bridge No. 27	1,116,000	2,789	1,113,211
509948	Outfall Repairs	75,000	74,587	413
509950	Sweetbriar Parkway Storm Drain	355,000	32,960	322,040
509952	Germantown Transit Center	1,913,000	-	1,913,000
509953	Old Columbia Pike - Phase 1 & 2	971,000	8,136	962,864
509954	Germantown Road Extended	1,000,000	236,436	763,564
509957	Shady Grove Metro Garage	25,429,000	2,056,942	23,372,058
509967	Shady Grove Road - Six Lanes	280,000	4,641	275,359

(Continued)

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF CUMULATIVE APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES, CONTINUED
CAPITAL PROJECTS
FROM PROJECT INCEPTION THROUGH JUNE 30, 1999
Table 23

Project Number	Project Name	Cumulative Appropriation	Cumulative Expenditures Plus Encumbrances	Variance Favorable (Unfavorable)
509972	Emory Lane Bike Path	\$ 255,000	\$ 49,306	\$ 205,694
509974	Silver Spring Transit Center	5,800,000	27,746	5,772,254
509975	Silver Spring Green Trail	315,000	94,223	220,777
509976	Forest Glen Pedestrian Bridge	250,000	195,777	54,223
509978	Pinecrest Revitalization - Takoma Park	1,900,000	-	1,900,000
509995	Conference Center Intersection Improvements	2,234,000	680	2,233,320
509997	US 29 Sidewalks	1,000,000	20,378	979,622
509998	Kingsview Village Center Development District Roads	3,072,000	-	3,072,000
807359	Stream Valley Improvements	2,454,350	1,986,737	467,613
808040	SWM Participation Project	2,840,355	988,661	1,851,694
808599	Shady Branch Site 5 SWM MB	534,700	534,648	52
808726	Stormwater Management Retrofit	4,393,500	3,718,842	674,658
809078	Plumgar I (Kings Square)	180,019	109,310	70,709
809199	Montgomery County Auto Sales Park	473,454	345,621	127,833
809280	Tama Subdivision SWM Regional	200,000	200,000	-
809283	Koteey-SWMP 45-92	76,500	76,500	-
809319	Facility Planning SM	2,265,000	2,027,272	237,728
809342	SM Retrofit Anacostia	2,609,000	1,503,153	1,105,847
809397	Germantown Estates	283,000	254,700	28,300
809478	SM Facility Structural Repairs	1,026,000	1,017,578	8,422
809761	Aspen Hill Regional SWM Facility	460,000	-	460,000
809785	Plumgar II Regional SWM Facility	46,000	46,000	-
809786	Village of Cloppers Mill Regional SWM Facility	50,000	50,000	-
809810	Montclair Manor Flood Mitigation	715,000	567,180	147,820
Total Transportation		<u>759,639,733</u>	<u>622,527,550</u>	<u>137,112,183</u>
Health:				
649017	Halfway House for Women	568,513	568,513	-
649053	Detoxification & Intermediate Care Facility	2,740,599	2,740,599	-
649187	Day Care: School	21,000	20,458	542
649278	Community Crisis Center	4,460,000	4,267,220	192,780
649318	Dennis Avenue Health Center	2,738,000	2,736,751	1,249
649424	Center on Domestic Violence	3,646,000	3,135,745	510,255
649924	Montrose Center for Children & Families	2,000,000	2,000,000	-
649933	HHS Integration - Upcounty Services Center	103,000	55,405	47,595
788050	Shady Grove Life Sciences Center	6,941,000	6,940,933	67
Total Health		<u>23,218,112</u>	<u>22,465,624</u>	<u>752,488</u>
Culture & Recreation:				
718658	Fairland Library	3,698,000	3,696,626	1,374
719502	Quince Orchard Library	5,702,000	5,640,135	61,865
719712	Twinbrook Library Renovation	1,190,000	979,313	210,687
719809	Wheaton Library Parking Improvement	721,000	504,380	216,620
719905	Rockville Regional Library	200,000	107,372	92,628
719906	Long Branch Library Renovation	181,000	161,733	19,267
727388	Athletic Field Rehabilitation	1,136,500	1,135,632	868
728017	Regional Indoor Swimming Center	1,991,000	1,949,692	41,308
728542	Bethesda Community Center	402,000	400,177	1,823

(Continued)

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF CUMULATIVE APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES, CONTINUED
CAPITAL PROJECTS
FROM PROJECT INCEPTION THROUGH JUNE 30, 1999
Table 23

Project Number	Project Name	Cumulative Appropriation	Cumulative Expenditures Plus Encumbrances	Variance Favorable (Unfavorable)
728873	Germantown Recreation Facilities	\$ 8,950,000	\$ 8,938,737	\$ 11,263
729014	Fairland Community Recreation Center	5,873,000	5,113,904	759,096
729467	East County Community Recreation Center	3,052,000	1,988,577	1,063,423
729610	Rosemary Hills Community Recreation Center	4,668,000	4,457,172	210,828
729658	Public Arts Trust	564,000	245,200	318,800
729739	Wheaton/Glenmont Pool Replacement	4,195,000	349,383	3,845,617
729904	Piney Branch Pool Renovation	460,000	460,000	-
999999	Park Acquisition & Development	53,204,408	35,556,896	17,647,512
Total Culture & Recreation		<u>96,187,908</u>	<u>71,684,929</u>	<u>24,502,979</u>
Housing and Community Development:				
159281	Silver Spring Retail Redevelopment	30,632,000	6,779,872	23,852,128
159516	Silver Theater	7,800,000	1,592,642	6,207,358
159920	Round House Theater	1,447,000	20,644	1,426,356
159921	Silver Spring Civic Building	8,582,000	23,900	8,558,100
316223	ALARF-Silver Spring Retail Redevelopment	34,671,000	31,911,164	2,759,836
767184	Housing Site Fund	1,127,370	523,793	603,577
767511	HOC Opportunity Housing Development Fund	4,500,000	469,776	4,030,224
767938	Silver Spring CBD Improvement Program	7,833,000	7,826,597	6,403
768047	HOC MPDU Acquisition	10,507,000	5,650,332	4,856,668
768438	Wheaton CBD Improvement Program	12,045,000	9,904,414	2,140,586
768905	Homeowners Replacement Loan Fund	1,888,000	1,630,329	257,671
768935	Montgomery County Housing Initiative	40,088,701	35,678,583	4,410,118
769375	Facility Planning HCD	589,000	522,431	66,569
769474	Rockville Town Center Redevelopment	6,000,000	6,000,000	-
769542	Wheaton Market Place	624,000	12,950	611,050
769616	Kensington Revitalization	1,182,000	670,959	511,041
769666	Four Corners Commercial Revitalization	760,000	329,678	430,322
769907	Long Branch Neighborhood Improvements	400,000	30,000	370,000
769908	Amherst Avenue Streetscaping	265,000	-	265,000
769922	Gaithersburg CBD Revitalization	2,000,000	-	2,000,000
Total Housing & Community Development		<u>172,941,071</u>	<u>109,578,064</u>	<u>63,363,007</u>
TOTAL CAPITAL PROJECTS FUND		<u>1,356,360,345</u>	<u>1,034,372,817</u>	<u>321,987,528</u>
ENTERPRISE FUNDS:				
Liquor Fund:				
859765	Container Storage Facility: Liquor Warehouse	1,476,000	1,475,557	443
Total Liquor Fund		<u>1,476,000</u>	<u>1,475,557</u>	<u>443</u>
Transportation Parking District:				
507819	Bethesda Parking Facility #49	38,158,000	37,837,199	320,801
508250	Silver Spring Garage Renovation & Repair	7,725,000	7,640,541	84,459
508255	Bethesda Garage Renovation & Repair	5,509,000	5,429,943	79,057
508386	Silver Spring Parking - Kennett Street G9	7,226,000	7,196,048	29,952
508907	Parking Silver Spring Facility 1 Addition	16,135,000	14,077,841	2,057,159

(Continued)

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF CUMULATIVE APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES, CONCLUDED
CAPITAL PROJECTS
FROM PROJECT INCEPTION THROUGH JUNE 30, 1999
Table 23

Project Number	Project Name	Cumulative Appropriation	Cumulative Expenditures Plus Encumbrances	Variance Favorable (Unfavorable)
508908	Parking Silver Spring Facility 60 Ellsworth Garage	\$ 9,183,000	\$ 1,292,138	\$ 7,890,862
509136	Parking Bethesda Garage 40 Restoration	3,780,000	3,477,257	302,743
509141	Parking Silver Spring G-5/55 Aesthetic Improvements	60,000	42,480	17,520
509326	Parking Bethesda Elevator Improvements	289,000	206,498	82,502
509327	Parking Silver Spring Elevator Improvements	553,000	140,981	412,019
509407	Parking Silver Spring Facility Security	693,618	693,618	-
509408	Parking Silver Spring Waste Water Quality	918,000	838,684	79,316
509409	Parking Bethesda Facility Security	337,321	337,321	-
509410	Parking Bethesda Waste Water Quality	1,400,000	1,209,707	190,293
509525	Facility Planning Parking	832,000	587,271	244,729
509709	Parking Wheaton Facility Restoration	365,000	238,952	126,048
509773	Parking Bethesda Garage 36 - Planning	277,000	274,457	2,543
509866	Parking Silver Spring Lot Renovation	375,000	-	375,000
509930	Parking Bethesda Del Ray/Auburn Garage 36	8,473,000	794,291	7,678,709
509955	Parking Wheaton Market Place Facility Improvements	2,202,000	37,266	2,164,734
509971	Parking Town Square Garage #61	23,536,000	4,256,962	19,279,038
779542	Wheaton Market Place	941,000	893,826	47,174
Total Transportation Parking District		<u>128,967,939</u>	<u>87,503,281</u>	<u>41,464,658</u>
Sanitation:				
507642	Oaks Sanitary Landfill	81,892,030	74,616,730	7,275,300
508712	Gude Landfill Closure	2,813,970	2,334,904	479,066
509101	New Landfill - Site 2	10,466,000	9,558,983	907,017
509425	Recycling Facility #2	1,015,000	1,014,777	223
509466	Yard Waste Composting	4,444,000	4,372,207	71,793
509803	Citizen Drop-Off Area Improvements	1,019,000	840,422	178,578
Total Sanitation		<u>101,650,000</u>	<u>92,738,023</u>	<u>8,911,977</u>
TOTAL ENTERPRISE FUNDS		<u>232,093,939</u>	<u>181,716,861</u>	<u>50,377,078</u>
GRAND TOTAL		<u>\$ 1,588,454,284</u>	<u>\$1,216,089,678</u>	<u>\$ 372,364,606</u>

MONTGOMERY COUNTY, MARYLAND
 LIABILITY AND PROPERTY COVERAGE AND EMPLOYEE HEALTH BENEFITS SELF-INSURANCE FUNDS
 SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS BY PARTICIPANT
 FOR THE YEAR ENDED JUNE 30, 1999
Table 24

	Liability and Property Coverages						Total Liability and Property Coverage	Employee** Health Benefits	Total
	Automobile Liability	General Liability	Workers' Compensation	Property	Auto Physical	Other			
Risk Center Income (Expenses):									
Montgomery County:									
Contributions	\$ 762,000	\$ 710,000	\$ 3,105,000	\$ 63,389	\$ 120,611	\$ 2,124,790	\$ 6,885,790	\$ 61,364,656	\$ 68,250,446
Recovered losses	-	-	-	-	-	218,227	218,227	-	218,227
Self insurance losses	(544,808)	-	(3,323,932)	-	(120,611)	-	(3,989,351)	(33,302,776)	(37,292,127)
Commercial insurance	-	-	-	-	-	(427,196)	(427,196)	(20,528,789)	(20,955,985)
Other costs of risk*	-	-	-	-	-	(1,242,748)	(1,242,748)	(5,171,254)	(6,414,002)
Income margin (deficit)	217,192	710,000	(218,932)	63,389	-	673,073	1,444,722	2,361,837	3,806,559
Montgomery County Public Schools:									
Contributions	552,000	163,000	3,506,000	92,000	-	1,848,460	6,161,460	-	6,161,460
Recovered losses	-	-	-	-	-	122,378	122,378	-	122,378
Self insurance losses	(249,126)	(472,764)	(4,246,844)	(150,563)	-	-	(5,119,297)	-	(5,119,297)
Commercial insurance	-	-	-	-	-	(378,862)	(378,862)	-	(378,862)
Other costs of risk*	-	-	-	-	-	(1,096,590)	(1,096,590)	-	(1,096,590)
Income margin (deficit)	302,874	(309,764)	(740,844)	(58,563)	-	495,386	(310,911)	-	(310,911)
Montgomery Community College:									
Contributions	14,000	23,000	160,000	14,000	-	114,950	325,950	-	325,950
Recovered losses	-	-	-	-	-	41,425	41,425	-	41,425
Self insurance losses	-	-	(54,506)	(3,806)	-	-	(58,312)	-	(58,312)
Commercial insurance	-	-	-	-	-	(33,960)	(33,960)	-	(33,960)
Other costs of risk*	-	-	-	-	-	(75,720)	(75,720)	-	(75,720)
Income margin (deficit)	14,000	23,000	105,494	10,194	-	46,695	199,383	-	199,383
Maryland-National Capital Park and Planning Commission:									
Contributions	-	-	-	-	-	514,840	514,840	-	514,840
Commercial insurance	-	-	-	-	-	(43,840)	(43,840)	-	(43,840)
Other costs of risk*	-	-	-	-	-	(247,895)	(247,895)	-	(247,895)
Income margin (deficit)	-	-	-	-	-	223,105	223,105	-	223,105
Fire Departments:									
Contributions	-	-	2,405,400	-	-	732,970	3,138,370	-	3,138,370
Recovered losses	-	-	-	-	-	2,463	2,463	-	2,463
Self insurance losses	-	(25,000)	(2,318,407)	-	-	-	(2,343,407)	-	(2,343,407)
Other costs of risk*	-	-	-	-	-	(443,092)	(443,092)	-	(443,092)
Income margin (deficit)	-	(25,000)	86,993	-	-	292,341	354,334	-	354,334
City of Rockville:									
Contributions	66,000	22,000	281,000	15,000	-	132,380	516,380	-	516,380
Recovered losses	-	-	-	-	-	9,320	9,320	-	9,320
Self insurance losses	(34,280)	(63,805)	(591,262)	-	-	-	(689,347)	-	(689,347)
Commercial insurance	-	-	-	-	-	(10,760)	(10,760)	-	(10,760)
Other costs of risk*	-	-	-	-	-	(78,483)	(78,483)	-	(78,483)
Income margin (deficit)	31,720	(41,805)	(310,262)	15,000	-	52,457	(252,890)	-	(252,890)
Revenue Authority:									
Contributions	4,000	3,000	13,000	9,000	-	15,390	44,390	-	44,390
Recovered losses	-	-	-	-	-	1,000	1,000	-	1,000
Self insurance losses	-	(52,220)	(38,298)	-	-	-	(90,518)	-	(90,518)
Commercial insurance	-	-	-	-	-	(4,960)	(4,960)	-	(4,960)
Other costs of risk*	-	-	-	-	-	(7,153)	(7,153)	-	(7,153)
Income margin (deficit)	4,000	(49,220)	(25,298)	9,000	-	4,277	(57,241)	-	(57,241)
Housing Opportunities Commission:									
Contributions	18,000	9,000	30,000	57,000	-	89,280	203,280	-	203,280
Recovered losses	-	-	-	-	-	9,968	9,968	-	9,968
Self insurance losses	-	(92,162)	(118,032)	(90,572)	-	-	(300,766)	-	(300,766)
Commercial insurance	-	-	-	-	-	(66,720)	(66,720)	-	(66,720)
Other costs of risk*	-	-	-	-	-	(39,167)	(39,167)	-	(39,167)
Income margin (deficit)	18,000	(83,162)	(88,032)	(33,572)	-	(6,639)	(193,405)	-	(193,405)

(Continued)

MONTGOMERY COUNTY, MARYLAND
 LIABILITY AND PROPERTY COVERAGE AND EMPLOYEE HEALTH BENEFITS SELF-INSURANCE FUNDS
 SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS BY PARTICIPANT, CONCLUDED
 FOR THE YEAR ENDED JUNE 30, 1999
Table 24

	Liability and Property Coverages						Total Liability and Property Coverage	Employee** Health Benefits	Total
	Automobile Liability	General Liability	Workers' Compensation	Property	Auto Physical	Other			
Housing Authority - City of Rockville:									
Contributions	\$ 9,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ -	\$ 7,030	\$ 21,030	\$ -	\$ 21,030
Recovered losses	-	-	-	-	-	9,000	9,000	-	9,000
Self insurance losses	(6,450)	-	-	-	-	-	(6,450)	-	(6,450)
Commercial insurance	-	-	-	-	-	(2,240)	(2,240)	-	(2,240)
Other costs of risk*	-	-	-	-	-	(3,437)	(3,437)	-	(3,437)
Income margin (deficit)	<u>2,550</u>	<u>1,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>10,353</u>	<u>17,903</u>	<u>-</u>	<u>17,903</u>
Town of Somerset:									
Contributions	1,000	1,000	3,000	-	-	1,627	6,627	-	6,627
Self insurance losses	-	-	(2,016)	-	-	-	(2,016)	-	(2,016)
Commercial insurance	-	-	-	-	-	(280)	(280)	-	(280)
Other costs of risk*	-	-	-	-	-	(1,185)	(1,185)	-	(1,185)
Income margin (deficit)	<u>1,000</u>	<u>1,000</u>	<u>984</u>	<u>-</u>	<u>-</u>	<u>162</u>	<u>3,146</u>	<u>-</u>	<u>3,146</u>
Village of Martin's Additions:									
Contributions	-	1,000	2,000	-	-	1,090	4,090	-	4,090
Other costs of risk*	-	-	-	-	-	(629)	(629)	-	(629)
Income margin (deficit)	<u>-</u>	<u>1,000</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>461</u>	<u>3,461</u>	<u>-</u>	<u>3,461</u>
City of Gaithersburg:									
Contributions	-	-	74,000	-	-	22,970	96,970	-	96,970
Self insurance losses	-	-	(265,694)	-	-	-	(265,694)	-	(265,694)
Other costs of risk*	-	-	-	-	-	(15,942)	(15,942)	-	(15,942)
Income margin (deficit)	<u>-</u>	<u>-</u>	<u>(191,694)</u>	<u>-</u>	<u>-</u>	<u>7,028</u>	<u>(184,666)</u>	<u>-</u>	<u>(184,666)</u>
All Risk Centers Combined:									
Contributions	1,426,000	933,000	9,581,400	252,389	120,611	5,605,777	17,919,177	61,364,656	79,283,833
Recovered losses	-	-	-	-	-	413,781	413,781	-	413,781
Self insurance losses	(834,664)	(705,951)	(10,958,991)	(244,941)	(120,611)	-	(12,865,158)	(33,302,776)	(46,167,934)
Commercial insurance	-	-	-	-	-	(968,818)	(968,818)	(20,528,789)	(21,497,607)
Other costs of risk*	-	-	-	-	-	(3,252,041)	(3,252,041)	(5,171,254)	(8,423,295)
Income margin (deficit)	<u>\$ 591,336</u>	<u>\$ 227,049</u>	<u>\$ (1,377,591)</u>	<u>\$ 7,448</u>	<u>\$ -</u>	<u>1,798,699</u>	<u>1,246,941</u>	<u>2,361,837</u>	<u>3,608,778</u>
General and Administrative Expenses:									
Salaries and fringe benefits						(1,324,702)	(1,324,702)	(548,960)	(1,873,662)
Professional services						(3,149)	(3,149)	(540,008)	(543,157)
Office supplies and printing						(6,794)	(6,794)	(86,033)	(92,827)
Safety						(273,607)	(273,607)	-	(273,607)
Depreciation						(18,096)	(18,096)	-	(18,096)
Other						(17,656)	(17,656)	(62,683)	(80,339)
Total General and Administrative Expenses						<u>(1,644,004)</u>	<u>(1,644,004)</u>	<u>(1,237,684)</u>	<u>(2,881,688)</u>
Other Income (Expenses):									
Interest on investments						3,290,803	3,290,803	1,350,730	4,641,533
Other interest income						13,408	13,408	13,875	27,283
Total Other Income (Expenses)						<u>\$ 3,304,211</u>	<u>3,304,211</u>	<u>1,364,605</u>	<u>4,668,816</u>
Net Income (Loss)							2,907,148	2,488,758	5,395,906
Retained Earnings - Beginning of Year							13,268,318	20,376,128	33,644,446
Retained Earnings - End of Year							<u>\$ 16,175,466</u>	<u>\$ 22,864,886</u>	<u>\$ 39,040,352</u>

* Claims administration and loss control.

** The Montgomery County Housing Opportunities Commission, Montgomery County Revenue Authority, Washington Suburban Transit Commission, Montgomery Community Television, Bethesda Urban Partnership and the Fire Departments are included in the Montgomery County Government risk center for group insurance. Contributions are made by these organizations to the Employee Health Benefits Fund. Payments for claims on behalf of these organizations are paid through a claims administrator without regard to the claimant's employer.