

MONTGOMERY COUNTY MARYLAND

Comprehensive Annual Financial Report



Fiscal Year 2000

July 1, 1999 - June 30, 2000
Rockville, Maryland

TABLE OF CONTENTS

Exhibit	Description	Page
PART I - INTRODUCTORY SECTION		
	Transmittal Letter	ix
	Certificate of Achievement	xxxii
	Acknowledgments	xxxiii
	Listing of Officials	xxxiv
	Organization Chart	xxxvii
PART II - FINANCIAL SECTION		
	Independent Auditors' Report	1
GENERAL PURPOSE FINANCIAL STATEMENTS		
A-1	Combined Balance Sheet - All Fund Types, Account Groups, and Discretely Presented Component Units	4
A-2	Combining Balance Sheet - Discretely Presented Component Units	8
A-3	Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types, Expendable Trust Funds, and Discretely Presented Component Unit	12
A-4	Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (non-GAAP Budgetary Basis) - General, Special Revenue, Debt Service, and Capital Projects Fund Types	14
A-5	Combined Statement of Revenues, Expenses, and Changes in Fund Equity - All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Units	16
A-6	Combining Statement of Revenues, Expenses, and Changes in Fund Equity - All Proprietary Fund Types - Discretely Presented Component Units	17
A-7	Combined Statement of Cash Flows - All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Units	18
A-8	Combining Statement of Cash Flows - All Proprietary Fund Types - Discretely Presented Component Units	22
A-9	Statement of Revenues, Expenditures, and Changes in Fund Balances - Higher Education Funds - Discretely Presented Component Unit	24
A-10	Statement of Current Funds Revenues, Expenditures, and Transfers - Higher Education Funds - Discretely Presented Component Unit	26
A-11	Combined Statement of Plan Net Assets - All Pension Trust Funds and Discretely Presented Component Unit	27
A-12	Combined Statement of Changes in Net Assets - Pension and Investment Trust Funds and Discretely Presented Component Unit	28
	Notes to Financial Statements	30
SUPPLEMENTARY DATA - Combining, Individual Fund, and Individual Account Group Financial Statements and Schedules		
GOVERNMENTAL FUNDS		
	General Fund	
B-1	Balance Sheet	86
B-2	Statement of Revenues, Expenditures, and Changes in Fund Balance	87
B-3	Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	88

Exhibit	Description	Page
	Special Revenue Funds	
C-1	Combining Balance Sheet - All Special Revenue Funds	96
C-2	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Special Revenue Funds	98
C-3	Combining Balance Sheet - Special Revenue Funds - General Government Activities	100
C-4	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds - General Government Activities	101
C-5	Combining Balance Sheet - Special Revenue Funds - Transportation Activities	102
C-6	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds - Transportation Activities	103
C-7	Combining Balance Sheet - Special Revenue Funds - Housing Activities	104
C-8	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds - Housing Activities	105
	Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual:	
C-9	Recreation Special Revenue Fund	106
C-10	Bethesda Urban District Special Revenue Fund	107
C-11	Silver Spring Urban District Special Revenue Fund	108
C-12	Wheaton Urban District Special Revenue Fund	109
C-13	Economic Development Special Revenue Fund	110
C-14	Revenue Stabilization Special Revenue Fund	110
C-15	Storm Drainage Maintenance Special Revenue Fund	111
C-16	Mass Transit Facilities Special Revenue Fund	112
C-17	Bradley Noise Abatement District Special Revenue Fund	113
C-18	Cabin John Noise Abatement District Special Revenue Fund	113
C-19	Landlord Tenant Affairs Special Revenue Fund	114
C-20	Rehabilitation Loan Special Revenue Fund	115
C-21	Common Ownership Communities Special Revenue Fund	116
C-22	Housing Initiative Special Revenue Fund	117
C-23	New Home Warranty Security Special Revenue Fund	118
C-24	Cable TV Special Revenue Fund	119
C-25	Fire Tax District Special Revenue Fund	120
C-26	Drug Enforcement Forfeitures Special Revenue Fund	121
C-27	Grants Special Revenue Fund	122
	Debt Service Fund	
D-1	Balance Sheet	126
D-2	Statement of Revenues, Expenditures, and Changes in Fund Balance	127
D-3	Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	128

Exhibit	Description	Page
Capital Projects Fund		
E-1	Balance Sheet	130
E-2	Statement of Revenues, Expenditures, and Changes in Fund Balance	131
E-3	Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	132
PROPRIETARY FUNDS		
Enterprise Funds		
F-1	Combining Balance Sheet - All Enterprise Funds	134
F-2	Combining Statement of Revenues, Expenses, and Changes in Fund Equity - All Enterprise Funds	136
F-3	Combining Statement of Cash Flows - All Enterprise Funds	138
F-4	Schedule of Enterprise Funds - Reconciliation of Budgetary Expenditures to GAAP Expenses	140
Internal Service Funds		
G-1	Combining Balance Sheet - All Internal Service Funds	144
G-2	Combining Statement of Revenues, Expenses, and Changes in Fund Equity - All Internal Service Funds	145
G-3	Combining Statement of Cash Flows - All Internal Service Funds	146
G-4	Schedule of Internal Service Fund - Reconciliation of Budgetary Expenditures to GAAP Expenses	147
FIDUCIARY FUNDS		
Trust and Agency Funds		
H-1	Combining Balance Sheet - Fiduciary Fund Types	150
H-2	Combining Balance Sheet - All Expendable Trust Funds	152
H-3	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Expendable Trust Funds	154
H-4	Combining Statement of Changes in Assets and Liabilities - All Agency Funds	156
H-5	Combining Statement of Plan Net Assets - All Pension Trust Funds	159
H-6	Statement of Revenues, Expenses, and Changes in Fund Balance - Nonexpendable Trust Fund	160
H-7	Statement of Cash Flows - Nonexpendable Trust Fund	161
INDIVIDUAL ACCOUNT GROUPS		
I-1	Schedule of General Fixed Assets - By Source	164
I-2	Schedule of General Fixed Assets - By Function	165
I-3	Schedule of Changes in General Fixed Assets - By Function	165
I-4	Schedule of General Long-Term Debt	166

PART III - STATISTICAL SECTION - "Unaudited"**Table**

1	General Governmental Expenditures by Function - Last Ten Fiscal Years	170
2	General Revenues by Source - Last Ten Fiscal Years	171
3	Property Tax Levies and Collections - Last Ten Fiscal Years	171
4	Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years	172
5	Analysis of Change in Real Property Tax Base, By Classification of Property - Last Ten Fiscal Years	173
6-a	Tax Rates and Tax Levies - Last Ten Fiscal Years - Taxes Applicable to Entire County	174
6-b	Tax Rates and Tax Levies - Last Ten Fiscal Years - M-NCPPC and WSSC Sanitary District	175
6-c	Tax Rates and Tax Levies - Last Ten Fiscal Years - Suburban District, Parking Lot Districts, Recreation, Storm Drainage, Urban Districts and Noise Abatement Districts	176
6-d	Tax Rates and Tax Levies - Last Ten Fiscal Years - Fire Tax Districts	177
6-e	Tax Rates and Tax Levies - Last Ten Fiscal Years - Towns and Cities	178
6-f	Tax Rates and Tax Levies - Last Ten Fiscal Years - Villages	179
7	Special Assessment Collections - Last Ten Fiscal Years	180
8	Ratio of Net Direct Debt to Assessed Value and Net Direct Debt Per Capita - Last Ten Fiscal Years	181
9	Computation of Legal Debt Margin	182
10	Computation of Net Direct and Overlapping Debt	183
11	Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Governmental Expenditures - Last Ten Fiscal Years	184
12	Revenue Bond Coverage - Last Ten Fiscal Years	185
13	Demographic Statistics - Last Ten Fiscal Years	186
14	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	187
15	Ten Highest Commercial Property Taxpayers	188
16	Miscellaneous Statistical Data	189
17	Schedule of Insurance in Force - Liability and Property Coverage Self-Insurance Internal Service Fund	191
18	Combined Schedule of "Cash and Investments" and "Investment and Interest Income" - All Funds	193
19	Combined Schedule of Cash and Investments - By Financial Institution	194
20	Combined Schedule of Investments	195
21	Schedule of Property Taxes Receivable by Fund Type	196
22	Schedule of Fiscal Year Property Tax Levy, Property Tax Revenues, and Additional Items Related to the Property Tax Billing	197
23	Schedule of Cumulative Appropriations, Expenditures, and Encumbrances - Capital Projects	198
24	Schedule of Revenues, Expenses, and Changes in Retained Earnings by Participant - Liability and Property Coverage and Employee Health Benefits Self-Insurance Funds	206

PART IV - INDEX

Fund Titles/Account Groups	209
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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 (6)	Health and Human Services	Culture and Recreation
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
2000	143,117,682	260,800,496	109,177,626	160,972,782	59,310,643

Fiscal Year	Community Development and Housing	Environment	Education (5)	Debt Service (4)	Total (5) (6)
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
2000	7,194,841	3,106,472	946,442,024	155,241,180	1,845,363,746

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.
- (6) Effective in FY00, excludes the State's funding of the Montgomery County portion of WMATA operations, which amounted to approximately \$58.7 million in FY00.

MONTGOMERY COUNTY, MARYLAND
GENERAL REVENUES BY SOURCE (1)
LAST TEN FISCAL YEARS
Table 2

Fiscal Year	Taxes	Licenses and Permits	Intergovernmental (2)	Charges for Services	Fines and Forfeitures	Investment Income	Miscellaneous	Total (2)
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
2000	1,664,359,903	8,131,722	178,156,441	38,349,591	5,363,772	37,507,641	7,984,760	1,939,853,830

NOTES:

(1) Includes General, Special Revenue, and Debt Service Funds.

(2) Effective in FY00, excludes the State's funding of the Montgomery County portion of WMATA operations, which amounted to approximately \$58.7 million in FY00.

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
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	731,482,875 *	99.00	5,711,062	737,193,937	99.77	26,165,483	3.54
2000	762,239,449	754,198,902	98.95	6,347,893	760,546,795	99.78	25,594,965	3.36

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.

* Restated and increased by \$13,129,852 to properly reflect amounts collected and recognized as revenues in FY99.

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	
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	
2000	28,674,553,821	74,907,402,876	92,953,790	92,953,790	2,125,024,140	2,125,024,140	

Fiscal Year	Public Utility				Assessed Value	Estimated Actual Value	Total	Ratio of Total Assessed to Total Estimated Actual Value
	Operating Property		Domestic Shares					
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value				
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	
2000	1,250,855,220	1,250,855,220	410,469,840	410,469,840	32,553,856,811	78,786,705,866	41.32	

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
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	109.3	(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	6.7	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
New Construction	337.4	37.5	43.4	-	93.4	3.0	514.7
Reassessments	98.0	27.0	10.4	1.7	210.8	(94.1)	253.8
2000	19,939.8	1,457.4	1,764.6	121.5	5,086.5	304.6	28,674.5

NOTES:

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

* Totals may not equal sum of components due to rounding.

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)				
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
2000	1.863	.21	.102	2.175

TAX LEVIES

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
2000	606,243,611	61,359,955	33,074,129	700,677,695

NOTES:

- * There are no limits on State or County tax rates. Property taxes are due July 1 and become delinquent after September 30. No discounts are allowed.
- * Effective July 1, 2000, a semi-annual payment schedule is required for all owner-occupied real property taxpayers, unless the taxpayer elects to pay annually. Prior to July 1, 2000, taxpayers paid annually unless they elected to pay semi-annually.
- * Delinquent tax bills are assessed a late fee of 20 percent per annum. The late fee represents 8 percent in interest and 12 percent in penalty.
- * Delinquent taxes on real property are collected at tax sale, which is held annually on the second Monday in June. Each property sold at tax sale is assessed a \$25 fee to cover the cost of the sale. Delinquent taxes on personal property are collected through legal action.
- * Taxes collected for other fiscal units are remitted based on actual collections.

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

Table 6-b

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

TAX RATES (Per \$100 of Assessed Value)

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
2000	.062	.154	.003

TAX LEVIES

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
2000	17,516,999	43,509,903	971,379

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)							
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
2000	-	.70	.70	.60	.60	.067	.01

TAX LEVIES

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
2000	-	2,843,088	3,020,402	336,576	49,709	19,034,101	2,782,768

Fiscal Year	Urban Districts			Noise Abatement Districts	
	Silver Spring	Bethesda	Wheaton	Bradley	Cabin John

TAX RATES (Per \$100 of Assessed Value)

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
2000	.075	.040	.05	.450	.40

TAX LEVIES

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
2000	391,669	314,906	69,747	36,766	8,037

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)

1991	\$.278	\$.152	\$.259
1992	.227	.140	.193
1993	.253	.143	-
1994	.243	-	-
1995	.250	-	-
1996	.243	-	-
1997	.249	-	-
1998	.262	-	-
1999	.263	-	-
2000	.290	-	-

TAX LEVIES

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	-	-
2000	94,033,940	-	-

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)						
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
2000	.20	.45	.53	.55	.36	.50

TAX LEVIES

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
2000	9,748	20,067	9,448,893	234,070	48,399	560,215

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

1991	\$.35	\$.69	\$.8300	\$.46	\$ 1.773	\$.69
1992	.35	.85	.8200	.42	1.752	.84
1993	.35	.76	.8066	.38	1.757	.74
1994	.35	.70	.8066	.38	1.777	.64
1995	.35	.68	.8200	.38	1.792	.64
1996	.35	.68	.8200	.38	1.817	.63
1997	.35	.67	.8200	.34	1.760	.63
1998	.35	.66	.8200	.31	1.535	.63
1999	.35	.65	.8150	.28	1.580	.60
2000	.33	.63	.8050	.25	1.580	.60

TAX LEVIES

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
2000	36,233	819,678	17,569,656	183,804	4,655,125	95,931

(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	Village of Drummond
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TAX RATES (Per \$100 of Assessed Value)

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
2000	.125	.09	-	.08	.25	.12

TAX LEVIES

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
2000	40,433	40,930	-	34,920	492,022	10,723

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)

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
2000	.25	.15	.13	.15	.16

TAX LEVIES

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
2000	565,728	73,390	32,044	10,863	280,184

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)
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
2000	50,018	68,483	136.91	191,037

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
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
2000	855,000	32,553,856,811	1,293,522,607	3.97	1,513

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, 2000

Table 9

Assessed value		\$ 32,553,856,811
Debt limit - percent of assessed value		<u>15%</u>
Legal limitation for the borrowing of funds and the issuance of bonds		4,883,078,522
Amount of debt applicable to debt limit:		
General obligation bonds	\$ 1,131,833,054	
Bond anticipation notes	160,000,000	
Long-term notes payable	<u>1,689,553</u>	
		<u>1,293,522,607</u>
Legal debt margin		<u><u>\$ 3,589,555,915</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.

MONTGOMERY COUNTY, MARYLAND
 COMPUTATION OF NET DIRECT AND OVERLAPPING DEBT *
 AS OF JUNE 30, 2000

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		\$ 1,364,362,607		\$ 1,364,362,607
Less: Self supporting debt **		<u>70,840,000</u>		<u>70,840,000</u>
County Government - net		\$ 1,293,522,607	100.00 %	\$ 1,293,522,607
Total Net Direct Debt		<u>1,293,522,607</u>	<u>100.00</u>	<u>1,293,522,607</u>
Overlapping Areas:				
M-NCPPC		165,682,539		47,784,828
Less: Self supporting debt **		<u>17,297,539</u>		<u>15,404,828</u>
M-NCPPC - net		148,385,000	21.82	32,380,000
MCRA		43,717,175		43,717,175
Less: Self supporting debt **		<u>43,717,175</u>		<u>43,717,175</u>
MCRA - net		-	-	-
HOC		681,976,871		681,976,871
Less: Self supporting debt **		<u>681,976,871</u>		<u>681,976,871</u>
HOC - net		-	100.00	-
WSSC		1,681,620,700		1,064,577,882
Less: Self supporting debt **		<u>1,667,310,700</u>		<u>1,064,577,882</u>
WSSC - net		14,310,000	-	-
Kingsview Village Center Development District		2,410,000	100.00	2,410,000
Towns, Cities, and Villages: ***				
Brookeville	8	280,000	100.00	280,000
Chevy Chase	7	443,100	100.00	443,100
Poolesville	3	1,097,176	100.00	1,097,176
Rockville	4	29,855,482	100.00	29,855,482
Takoma Park	13	1,505,976	100.00	1,505,976
Washington Grove	9	<u>88,750</u>	<u>100.00</u>	<u>88,750</u>
Total Net Overlapping Debt		<u>198,375,484</u>	<u>34.31</u>	<u>68,060,484</u>
Total Net Direct and Overlapping Debt		<u>\$ 1,491,898,091</u>	<u>91.27 %</u>	<u>\$ 1,361,583,091</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
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
2000	88,790,765	61,540,447	150,331,212	1,845,363,746	8.1

NOTES:

(1) For FY00, excludes expenditures relating to long-term equipment notes, other lease and long-term notes, and issuing costs, which totaled \$4,909,968. Also excludes BANs retired through issuance of general obligation bonds amounting to \$130,000,000. 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>							
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
2000	11,511,966	3,475,533	8,036,433	3,261,988	246.37	125	121.37
<u>Silver Spring Parking Lot District (1)</u>							
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
2000	9,941,924	4,639,724	5,302,200	2,685,578	197.43	125	72.43

Solid Waste Disposal

1991 - 1992 No revenue bonds issued or payable during this period.

1993 - 2000 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)
1991	765,000	442,971	\$ 33,666	34.3 yrs.	103,732	3.2 %
1992	773,000	454,378	34,832	34.5	107,140	3.7
1993	785,000	450,597	36,130	34.8	110,037	3.5
1994	798,000	462,202	37,513	35.2	113,429	2.9
1995	810,000	463,112	38,802	35.6	117,082	2.9
1996	819,000	474,872	40,000	35.8	120,291	2.6
1997	828,000	466,500	40,388	35.9	122,505	2.6
1998	837,000	467,639	42,393	N/A	125,035	2.3
1999	846,000	474,003	45,480	N/A	127,852	1.8
2000	855,000	494,950	47,930	N/A	131,330	1.7

NOTES:

(1) Source: M-NCPPC estimates for the years 1991 - 2000.

(2) Source: "1999 Labor Market in Review and Trends from 1989 to 1999" June 2000 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 1999 and 2000 are estimates. Employment data for 2000 are estimates.

(6) Per Capita Income data for the years 1991 through 1998, and Employment data for the years 1997 through 1999, 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)					Commercial Bank Deposits (2) as of June 30th	
		Residential	Apartments	Condo-miniums	Commercial and Industrial	All Other (4)		Total (6)
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	27.6	1,152.2	8,375.6
1999	15,130	787.4	11.0	55.9	287.1	24.5	1,165.9	8,966.5
2000	20,205	881.3	98.0	113.2	244.1	7.9	1,344.6	N/A

Fiscal Year	Estimated Market Value of Taxable Real Property (5)					Total (6)
	Residential	Apartments and Condominiums	Commercial and Industrial	All Other		
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	1,783.4	57,644.9	
1993	42,563.5	7,855.5	12,583.3	1,824.3	64,826.7	
1994	45,591.2	8,153.7	10,933.6	1,492.6	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	1,700.8	66,677.4	
1997	47,494.0	7,831.7	11,319.4	1,639.5	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	
2000	52,089.4	8,417.0	13,287.6	1,113.4	74,907.4	

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". Deposits for 1999 have been restated.
- (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.
- (6) Total may not equal sum of components due to rounding.

MONTGOMERY COUNTY, MARYLAND
 TEN HIGHEST COMMERCIAL PROPERTY TAXPAYERS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Table 15

	Assessable Base			Ratio: Taxpayer Base to Total Assessable Base
	Total	Real Property	Personal Property	
Potomac Electric Power Co.	\$ 1,009,659,880	\$ 23,517,200	\$ 986,142,680	3.10 %
Verizon	636,666,050	24,577,370	612,088,680	1.96
Washington Gas Light Co.	171,956,400	6,531,360	165,425,040	.53
International Business Machines	85,389,180	16,649,680	68,739,500	.26
May Department Stores	83,324,130	29,595,600	53,728,530	.26
Montgomery Mall	82,043,360	81,392,900	650,460	.25
Bryant F. Foulger, Trustee	57,116,210	57,116,210	-	.17
Albert & R Abramson, et al	50,844,300	50,844,300	-	.16
Lake Forest Associates	50,115,600	50,115,600	-	.15
Asbury Methodist Home, Inc.	45,774,450	45,774,450	-	.14
Total	\$ 2,272,889,560	\$ 386,114,670	\$ 1,886,774,890	6.98 %
Total Assessable Base	\$ 32,553,856,811			100.00 %

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

MONTGOMERY COUNTY, MARYLAND
 MISCELLANEOUS STATISTICAL DATA
 AS OF JUNE 30, 2000

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, 2000	436,692	
Registered voters last major election, March 7, 2000	429,411	
Voter turnout last general election, November 3, 1998	278,423	
Percentage of then registered voters voting in last general election	64.4%	
Miles of storm drains	867	
Number of street lights	52,527	
Number of traffic signal controlled intersections	675	
Miles of County maintained roads, streets, sidewalks, and alleys (does not include incorporated towns):		
	<u>Paved</u>	<u>Unpaved</u>
County roads	2,467	23
Alleys	4	-
	<u>Permanent</u>	<u>Temporary</u>
Sidewalks	986	35
Traders' licenses issued	12,185	
Fire and rescue services:		
Number of stations	33	
Number of uniformed career employees	891	
Number of volunteer fire fighters	792	
Number of volunteer paramedics	78	
Police protection (not including State, city, or village police):		
Number of stations	5	
Number of police (authorized fiscal year 2000)	1,031	
Recreation:		
Acres of park land	31,841	
Number of community buildings and shelters	243	
Number of playgrounds	301	
Number of public operated golf courses	11	
Number of picnic areas	219	
Number of riding stables	3	
Number of ice skating rinks	2	
Libraries:		
Number of libraries	22	
Number of bookmobiles	3	
Number of registered patrons	574,811	
Number of volumes in collection	2,755,027	
FY00 circulation	10,087,585	
Public owned water and sewer plants:		
Number of consumers (est.)	761,770	
Daily average consumption-gallons billed	75,920,000	
Plant capacity-gallons per day	358,000,000	
Miles of water mains	2,816	
Miles of sanitary sewers	2,639	
Number of fire hydrants	20,376	
Natural gas, electricity, and telephone services are furnished by private corporations.		

(Continued)

MONTGOMERY COUNTY, MARYLAND
 MISCELLANEOUS STATISTICAL DATA, CONCLUDED
 AS OF JUNE 30, 2000

Table 16

Education:

Public schools:

Number of operating school buildings	184
Number of classrooms	6,449
Number of classroom teachers, principals, and assistant principals	9,087
Average number of pupils registered pre K through 12	131,231
Average daily attendance:	
Elementary schools (includes kindergarten and pre kindergarten)	95.6%
Secondary schools	94.4%

Community College:

	Central Administration	Germantown	Rockville	Takoma Park	Total
Number of buildings	1	6	19	14	40
Number of classrooms	-	56	211	61	328
Faculty, full time	-	74	296	98	468
Faculty, part time	97	113	395	138	743
Enrollment:					
Credit (Fall 1999)		3,679	12,607	4,561	20,847
Non credit (1)					22,652

Number of authorized employees:

	Full time	Part time	Other (3)	Total	Work Years
Montgomery County Government	7,000	1,205	-	8,205	7,984
Montgomery County Public Schools	13,065	5,197	5,779	24,041	16,632
Montgomery Community College	1,187	71	-	1,258	1,223
Revenue Authority	40	144	-	184	- (2)
Housing Opportunities Commission	308	11	-	319	314
Bethesda Urban Partnership, Inc.	22	3	-	25	24

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
1/1/00 (est.) (4)	855,000

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, 2000
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) (1-10,13 & 14)	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 (1,3,4,5,6,7,8,9,10,13 & 14)	Montgomery County Self-Insurance Program	7/1/78 - Present		-
Excess Liability (all fund members except 11 & 12)	American International Group	8/1/99 - 8/1/00	\$10,000,000 excess of \$2,000,000	\$250,000
Property (all-risk *) including Electronic Data Processing and Boiler and Machinery coverage (1-10, 13 & 14) includes auto physical damage coverage for (1)	Travelers Insurance Companies	7/1/99 - 7/1/00	\$500,000,000 loss-limit; \$100,000 deductible per occurrence; \$750,000 aggregate deductible; 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	\$815,000
Flood and Earthquake (1-10, 13 & 14)	Travelers Insurance Companies	7/1/99 - 7/1/00	\$100,000,000 each occurrence and policy limits	Included in the Property Premium
Fine Arts Policy (owned) (1-10, 13 & 14)	Travelers Insurance Companies	7/1/99 - 7/1/00	\$3,500,000 all risk while on display; \$100,000 in transit; \$250 deductible per occurrence	Included in the Property Premium
Borrowed Property (1-10, 13 & 14) blanket aggregate	Travelers Insurance Companies	7/1/99 - 7/1/00	\$250,000 all risk on display; \$250 deductible per occurrence	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, 2000

Table 17

Type of Coverage	Insurer	Policy Period	Commercial Coverage Limits of Coverage	Annual Premium
Public Official Bond (1)	Kemper Insurance Group (LMC)	7/5/99 - 7/5/00	\$300,000 for Director of Finance as County's Tax Collector	\$1,099
Commercial Crime Policy (1,2,3,5,6,7,8,9,10,13 & 14)	Kemper Insurance Group (LMC)	1/1/00 - 7/1/01	Primary - \$1,000,000 Inside/Outside Loss - \$500,000 Forgery/Alteration - \$500,000	\$28,610
Lender's Single Interest Policy (Department of Housing and Community Affairs) (1)	Travelers Insurance Companies	7/1/99 - 7/1/00	\$500,000 maximum limit; \$9,500,000 total limit; \$250 deductible	Included in the Property Premium
Miscellaneous Tool Floater (1)	Travelers Insurance Companies	7/1/99 - 7/1/00	All risk tool coverage loss limit \$450,000; \$250 deductible per occurrence	Included in the Property Premium
Special Events Liability (1)	TIG Insurance Company	10/1/99 - 10/1/00	Covers County-sponsored Special Events \$1,000,000	\$1,000
Commercial Auto Liability (1) (Department of Police - Special Investigations)	Reliance Insurance Company	4/1/00 - 4/1/01	\$1,000,000 Liability; \$50,000 uninsured motorist coverage; \$500 deductible for comprehensive & collision	\$30,000
Commercial Auto Liability (1) (Sheriff's Office)	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 Services 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 | (8) The Housing Authority of the City of Rockville |
| (2) Montgomery County Public Schools | (9) Town of Somerset |
| (3) Montgomery Community College | (10) Village of Martin's Additions |
| (4) Maryland-National Capital Park & Planning Commission | (11) Department of Fire and Rescue Services |
| (5) City of Rockville | (12) City of Gaithersburg |
| (6) Montgomery County Revenue Authority | (13) Bethesda Urban Partnership, Inc. |
| (7) Housing Opportunities Commission of Montgomery County, MD | (14) Village of Drummond |

* 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" - ALL FUNDS
 AS OF JUNE 30, 2000 AND FOR THE FISCAL YEAR ENDED JUNE 30, 2000
Table 18

	Cash and Investments			Investment and Interest Income		
	Pooled	Nonpooled	Total	Pooled	Nonpooled	Total
Primary Government:						
General Fund	\$ 258,041,179	\$ 153,375	\$ 258,194,554	\$ 22,900,526	\$ 100,566	\$ 23,001,092
Special Revenue Funds:						
Recreation	4,909,120	11,350	4,920,470	376,836	-	376,836
Bethesda Urban District	173,624	-	173,624	4,637	7,329	11,966
Silver Spring Urban District	863,582	-	863,582	40,058	-	40,058
Wheaton Urban District	591,789	-	591,789	23,871	-	23,871
Economic Development	2,595,655	-	2,595,655	147,523	66,554	214,077
Revenue Stabilization	70,594,141	-	70,594,141	3,428,831	-	3,428,831
Mass Transit Facilities	9,220,260	3,325	9,223,585	443,642	-	443,642
Bradley Noise Abatement District	12,855	-	12,855	1,674	-	1,674
Cabin John Noise Abatement District	7,846	-	7,846	773	-	773
Landlord Tenant Affairs	994,395	75	994,470	110,685	-	110,685
Rehabilitation Loan	1,127,514	-	1,127,514	71,701	38,101	109,802
Common Ownership Communities	161,436	-	161,436	11,807	-	11,807
Housing Initiative	5,124,924	-	5,124,924	261,127	157,881	419,008
New Home Warranty Security	129,931	-	129,931	7,170	-	7,170
Cable TV	13,748,757	-	13,748,757	760,755	-	760,755
Fire Tax District	15,569,645	-	15,569,645	1,420,067	-	1,420,067
Drug Enforcement Forfeitures	788,166	25,000	813,166	43,965	-	43,965
Forest Conservation	4,118	-	4,118	215	-	215
Grants *	137,135	-	137,135	289,848	116,757	406,605
Total Special Revenue Funds	126,754,893	39,750	126,794,643	7,445,185	386,622	7,831,807
Debt Service Fund	708,527	30,556,976	31,265,503	6,143,114	557,755	6,700,869
Capital Projects Fund *	91,962,268	-	91,962,268	442,404	6,509	448,913
Enterprise Funds:						
Liquor	322,898	31,025	353,923	-	-	-
Solid Waste Disposal	77,709,455	4,326,260	82,035,715	4,513,698	286,624	4,800,322
Solid Waste Collection	1,526,381	-	1,526,381	113,261	-	113,261
Permitting Services	17,126,344	-	17,126,344	745,513	-	745,513
Community Use of Public Facilities	5,053,224	50	5,053,274	260,054	-	260,054
Silver Spring Parking	3,648,999	150	3,649,149	179,466	-	179,466
Bethesda Parking	13,742,047	-	13,742,047	815,196	-	815,196
Wheaton Parking	5,254,189	-	5,254,189	313,250	-	313,250
Montgomery Hills Parking	673,675	-	673,675	34,949	-	34,949
Total Enterprise Funds	125,057,212	4,357,485	129,414,697	6,975,387	286,624	7,262,011
Internal Service Funds:						
Motor Pool	10,745,355	300	10,745,655	469,402	-	469,402
Central Duplicating	1,202,495	-	1,202,495	44,566	-	44,566
Liability & Property Coverage Self-Insurance	53,171,279	291,693	53,462,972	3,368,121	229,730	3,597,851
Employee Health Benefits Self-Insurance	29,589,426	84,623	29,674,049	1,687,968	84,462	1,772,430
Total Internal Service Funds	94,708,555	376,616	95,085,171	5,570,057	314,192	5,884,249
Expendable Trust Funds						
Agency Funds	9,431,262	213,519,779	222,951,041	410,774	20,635,178	21,045,952
Pension Trust Funds	60,141,784	39,763	60,181,547	14,082	417	14,499
Investment Trust Fund	2,475,472	2,081,071,328	2,083,546,800	450,168	149,700,841	150,151,009
Nonexpendable Trust Funds	19,523,179	-	19,523,179	1,121,332	-	1,121,332
	412,844	6,802,172	7,215,016	-	353,726	353,726
Total Primary Government	789,217,175	2,336,917,244	3,126,134,419	51,473,029	172,342,430	223,815,459
Component Units (Participation in County Pool)	10,924,653	-	10,924,653	438,181	-	438,181
Total	\$ 800,141,828	\$ 2,336,917,244	\$ 3,137,059,072	\$ 51,911,210	\$ 172,342,430	\$ 224,253,640

* Pooled investment income of the Grants Special Revenue Fund and Capital Projects Fund includes \$26,127 and \$442,275, respectively, related to interest earned on grant funding advanced by the State. These amounts have been remitted to the State and netted against investment income in the related funds.

MONTGOMERY COUNTY, MARYLAND
 COMBINED SCHEDULE OF CASH AND INVESTMENTS - BY FINANCIAL INSTITUTION
 JUNE 30, 2000

Table 19

Description	Total
Allfirst Bank	\$ 627,217
Bank of America, N. A.	791,831
Chevy Chase Bank	1,455,114
First Union National Bank	(6,124,986)
SunTrust Bank	<u>2,202,946</u>
Total Financial Institutions	<u>(1,047,878)</u>
Petty Cash, Change Funds, Fiscal Agents, and Safe Deposit Escrow:	
General Fund	153,375
Special Revenue Funds	39,750
Debt Service Fund	30,556,976
Enterprise Funds	32,425
Internal Service Funds	300
Trust and Agency Funds	<u>39,763</u>
Total Petty Cash, Change Funds, Fiscal Agents, and Safe Deposit Escrow	<u>30,822,589</u>
Total Cash Deposits in Financial Institutions and on Hand	29,774,711
Investments, at carrying value (see Table 20)	<u>3,107,284,361</u>
Total Cash and Investments *	<u><u>\$ 3,137,059,072</u></u>

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

MONTGOMERY COUNTY, MARYLAND
 COMBINED SCHEDULE OF INVESTMENTS
 JUNE 30, 2000
Table 20

	Pooled	Non-Pooled		Trust & Agency	Total Carrying Value	Total Fair Value
		Enterprise	Internal Service			
Investments, including accrued interest:						
Repurchase Agreements	\$ 13,000,000	\$ -	\$ -	\$ -	\$ 13,000,000	\$ 13,000,000
U.S. Government Securities	402,141,097	-	376,316	6,802,172	409,319,585	409,319,585
Commercial Paper	38,827,914	-	-	-	38,827,914	38,827,914
Bankers' Acceptances	308,834,114	-	-	-	308,834,114	308,834,114
Mutual Funds	33,256,037	-	-	-	33,256,037	33,256,037
Maryland Local Government Investment Pool	5,130,544	-	-	-	5,130,544	5,130,544
Investment Agreement	-	4,325,060	-	-	4,325,060	4,325,060
Deferred Compensation Invested with Fiscal Agents	-	-	-	213,519,779	213,519,779	213,519,779
Pension Investments	-	-	-	2,081,071,328	2,081,071,328	2,081,071,328
Total *	<u>\$ 801,189,706</u>	<u>\$ 4,325,060</u>	<u>\$ 376,316</u>	<u>\$ 2,301,393,279</u>	<u>\$ 3,107,284,361</u>	<u>\$ 3,107,284,361</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, 2000

Table 21

Levy Year	General	Special Revenue	Debt Service	Enterprise	Other Fiduciary	Total
1990 and prior	\$ 3,724,783	\$ 847,674	\$ 1,658	\$ 148,973	\$ 989,740	\$ 5,712,828
1991	1,077,652	201,435	-	40,858	204,576	1,524,521
1992	870,842	147,878	-	50,025	188,363	1,257,108
1993	647,109	131,631	-	55,471	115,165	949,376
1994	551,565	113,884	-	18,418	111,016	794,883
1995	752,126	136,549	-	33,591	142,943	1,065,209
1996	761,175	144,045	-	48,049	205,470	1,158,739
1997	1,484,693	313,295	-	80,818	467,881	2,346,687
1998	3,737,592	843,237	-	269,385	1,030,214	5,880,428
1999	<u>6,469,588</u>	<u>1,570,959</u>	<u>-</u>	<u>320,006</u>	<u>1,368,512</u>	<u>9,729,065</u>
Total Property Taxes Receivable	<u>\$ 20,077,125</u>	<u>\$ 4,450,587</u>	<u>\$ 1,658</u>	<u>\$ 1,065,594</u>	<u>\$ 4,823,880</u>	<u>\$ 30,418,844</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, 2000

Table 22

	Fiscal Year Property Tax Levy	Revenue From Current Year Assessment	Revenue From Prior Year Assessments	Total Revenues
General Fund	\$ 606,243,611	\$ 600,716,466	\$ 6,119,220	\$ 606,835,686
Special Revenue Funds:				
Recreation	19,034,101	18,869,171	165,262	19,034,433
Bethesda Urban District	314,906	306,049	23,036	329,085
Silver Spring Urban District	391,669	380,447	19,350	399,797
Wheaton Urban District	69,747	68,469	180	68,649
Storm Drainage	2,782,768	2,736,268	26,944	2,763,212
Mass Transit	33,074,129	32,763,919	329,459	33,093,378
Bradley Noise Abatement District	36,766	36,766	4,236	41,002
Cabin John Noise Abatement District	8,037	8,037	-	8,037
Fire Tax District	94,033,940	93,151,610	834,390	93,986,000
Total Special Revenue Funds	149,746,063	148,320,736	1,402,857	149,723,593
Enterprise Funds:				
Silver Spring Parking	2,843,088	2,843,088	(50,508)	2,792,580
Bethesda Parking	3,020,402	3,020,402	161,804	3,182,206
Wheaton Parking	336,576	336,576	4,270	340,846
Montgomery Hills Parking	49,709	49,709	(525)	49,184
Total Enterprise Funds	6,249,775	6,249,775	115,041	6,364,816
Total Property Tax - Montgomery County	762,239,449	755,286,977	7,637,118	762,924,095
Tax Bill Items Other than Montgomery County				
Property taxes:				
M-NCPPC Joint Venture property taxes:				
M-NCPPC Administration	43,509,903	43,136,294	982,371	44,118,665
M-NCPPC Park	17,516,999	17,366,608	392,427	17,759,035
M-NCPPC Land Acquisition	971,379	962,257	32,740	994,997
Agency Relationship Property Taxes:				
State of Maryland	61,359,955	61,083,820	1,236,608	62,320,428 *
Municipalities	35,130,892	34,571,636	1,283,865	35,855,501 *
WSSC Sanitary	-	-	34	34 *
Charges for Services:				
Refuse Disposal - Solid Waste Activities Fund	71,237,470	69,051,352	1,844,334	70,895,686 *
Refuse Collection - Solid Waste Activities Fund	4,684,261	4,676,954	13,263	4,690,217 *
Municipality Refuse Charges	360,564	359,639	576	360,215 *
Rockville FFBC	341,004	340,953	764	341,717 *
WSSC FFBC	42,419,687	42,307,744	256,247	42,563,991 *
Total Other Items	277,532,114	273,857,257	6,043,229	279,900,486
Grand Total	\$ 1,039,771,563	\$ 1,029,144,234	\$ 13,680,347	\$ 1,042,824,581

*Collections

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF CUMULATIVE APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
CAPITAL PROJECTS
FROM PROJECT INCEPTION THROUGH JUNE 30, 2000
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	\$ 2,538,102	\$ 13,898
109772	Digital Recording/Retrieval System-CCT	622,820	622,820	-
109801	Judicial Center Renovation 2nd & 4th Floors	991,000	984,016	6,984
150001	Silver Spring Streetscaping - Parking	375,000	-	375,000
159990	Silver Spring Commons	250,000	249,830	170
316222	ALARF: MCG	7,774,503	3,310,808	4,463,695
319485	Technology Investment Loan Fund	432,500	-	432,500
319486	Technology Investment Grant Fund	265,000	-	265,000
319664	South Silver Spring Redevelopment Program	300,000	97,000	203,000
329684	Performance Improvement - Tax System	1,277,000	1,275,750	1,250
348568	Telephone System Modernization	6,660,943	6,660,943	-
349446	Radio Equip Replacement & Additions	2,687,000	2,643,197	43,803
349488	Central Office Automation Server	945,000	756,264	188,736
349489	Core Business Systems	2,013,768	2,013,768	-
349667	CJIS Information Systems	621,840	612,859	8,981
349731	Enterprise Help Desk	249,000	166,469	82,531
349996	Fibernet - CIP Subproject - DIST	6,685,000	6,565,720	119,280
349997	PBX Telephone System Replacement	5,107,000	5,039,430	67,570
349998	PBX Telephone System Replacement	250,000	79,221	170,779
349999	Montgomery County E-Commerce Initiative	300,000	98,254	201,746
419581	G-Net Replacement	1,999,981	1,999,981	-
500004	Glen Echo Park	4,800,000	780,348	4,019,652
500006	Germantown Bank Building	140,000	1,038	138,962
507141	New COB/Courts Parking Site Improvement	11,231,518	11,229,521	1,997
507834	Energy Conservation: MCG	776,227	768,040	8,187
508236	Silver Spring Government Center	1,967,000	1,967,000	-
508331	Roof Replacement: MCG	3,518,408	2,739,600	778,808
508728	Asbestos Abatement: MCG	348,879	346,319	2,560
508768	Facility Planning: MCG	3,675,000	3,310,746	364,254
508941	HVAC/Electrical Replacement: MCG	2,645,845	1,926,785	719,060
509020	East County Regional Service Center	3,104,000	2,664,631	439,369
509206	ADA Compliance: MCG	3,950,000	3,949,492	508
509271	Fuel Tank Management: MCG	1,666,250	1,663,031	3,219
509480	Metropolitan Park Office Building	3,342,000	3,341,738	262
509514	Planned Lifecycle Asset Replacement: MCG	1,728,444	1,607,373	121,071
509519	SM Discharge Control: MCG	1,711,000	1,707,435	3,565
509601	Strathmore Hall Addition & Renovation	2,979,402	2,979,402	-
509651	Fibernet	9,401,000	8,972,746	428,254
509716	Exterior Renovation of EOB & JC	461,414	461,414	-
509904	Strathmore Hall Arts Center	12,164,000	11,383,945	780,055
509912	Mid-County Regional Services Center	1,195,000	981,453	213,547
509913	EOB & JC Exterior Renovation Phase II & III	381,000	285,499	95,501
509914	Resurfacing Parking Lots: MCG	400,000	245,329	154,671
509923	Elevator Modernization	149,000	88,767	60,233
509931	Germantown Town Center Public Facilities	50,000	28,048	21,952

(Continued)

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF CUMULATIVE APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES, CONTINUED
CAPITAL PROJECTS
FROM PROJECT INCEPTION THROUGH JUNE 30, 2000

Table 23

Project Number	Project Name	Cumulative Appropriation	Cumulative Expenditures Plus Encumbrances	Variance Favorable (Unfavorable)
509970	Life Safety System	\$ 450,000	\$ 429,162	\$ 20,838
788911	Agricultural Land Preservation Easements - County	5,808,657	5,033,828	774,829
789057	Shady Grove Life Sciences Center	570,000	406,502	163,498
789593	Conference Center - Design	2,600,000	2,313,767	286,233
789870	Belward Research Campus Infrastructure Development	5,680,000	4,961,015	718,985
Total General Government		<u>129,253,399</u>	<u>112,288,406</u>	<u>16,964,993</u>
Public Safety:				
349495	Public Safety Radio System	11,803,000	7,741,302	4,061,698
349657	Public Safety Mobile Data System	15,992,000	4,068,953	11,923,047
428727	Detention Center Special Management Unit	891,563	891,563	-
429006	Montgomery County Correctional Facility	83,616,000	77,426,370	6,189,630
429564	Detention Center Renovation	1,828,000	1,727,415	100,585
429755	Detention Center Reuse	818,000	471,245	346,755
458429	Resurfacing: Fire Stations	708,752	411,911	296,841
458629	Roof Replacement: Fire Stations	606,232	530,358	75,874
458756	HVAC/Electrical Replacement: Fire Stations	1,043,855	879,359	164,496
458788	Fire Apparatus State Funded	2,028,440	2,023,599	4,841
458789	Station Renovations State Funded	3,155,480	3,149,010	6,470
459305	Asbestos Abatement: Fire Stations	205,000	203,923	1,077
459453	Fuel Tank Management: Fire Stations	865,000	862,534	2,466
459459	Fire Apparatus Replacement FY94	2,233,966	2,233,966	-
459477	Facility Planning: Fire & Rescue	253,000	235,539	17,461
459574	Fire Apparatus Replacement & Acquisition	5,584,000	5,555,873	28,127
459612	Vehicle Exhaust Systems: Fire Stations	725,000	636,682	88,318
459613	Kensington Fire Station 5 Renovation	2,365,000	2,220,123	144,877
459619	PSTA Site Improvements	230,000	229,792	208
459779	Collapse Rescue Team Building	752,000	-	752,000
459901	Sandy Spring Station 4 Replacement	1,752,000	151,754	1,600,246
459967	Takoma Park Fire Station 2 Replacement	601,000	12,340	588,660
479368	Firearms Range Phase III	558,925	558,925	-
479452	Facility Planning: Police	325,000	311,326	13,674
479481	Firearms Range Phase IV	409,299	409,299	-
479577	Community Policing Facilities	299,207	299,207	-
479903	Wheaton-Glenmont Police District Station Renovation	220,000	9,253	210,747
Total Public Safety		<u>139,869,719</u>	<u>113,251,621</u>	<u>26,618,098</u>
Transportation:				
500001	Primrose Street Storm Drain	415,000	120,328	294,672
500002	Blick Drive	73,000	34,616	38,384
500005	Great Seneca Hwy @ Muddy Branch & Sam Eig Hwy	250,000	4,948	245,052
500007	Christopher Ave & Midcounty @ Montgomery Village Ave	100,000	95,473	4,527
500010	Redland Rd from Crabbs Branch Way to Needwood Rd	200,000	5,432	194,568
500022	Schaeffer Road	2,660,000	809,150	1,850,850
506607	Fields Road-Muddy Branch to Omega	4,413,452	4,413,452	-
506699	Muddy Branch Road	13,910,251	13,884,144	26,107
506740	Bonifant Road	7,010,931	6,808,280	202,651
506747	Annual Sidewalk Programs	4,656,491	4,581,593	74,898

(Continued)

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF CUMULATIVE APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES, CONTINUED
CAPITAL PROJECTS
FROM PROJECT INCEPTION THROUGH JUNE 30, 2000
Table 23

Project Number	Project Name	Cumulative Appropriation	Cumulative Expenditures Plus Encumbrances	Variance Favorable (Unfavorable)
507017	Intersection & Spot Improvements	\$ 6,267,559	\$ 4,206,619	\$ 2,060,940
507055	Streetlighting	2,486,644	2,323,268	163,376
507129	Great Seneca Highway - Phase I & 2	21,175,520	21,100,069	75,451
507154	Traffic Signals	7,643,251	7,618,342	24,909
507310	Public Facilities Roads	2,952,609	983,264	1,969,345
507396	Woodmont Avenue Extended	12,562,030	12,547,006	15,024
507499	Longdraft Road	2,306,200	2,170,111	136,089
507596	Annual Bikeway Program	671,723	659,043	12,680
507658	Bus Stop Improvements	331,480	173,757	157,723
507660	Metro Equipment	14,517,938	9,788,026	4,729,912
507817	Cherry Hill Road	3,760,300	3,515,976	244,324
507977	Gude Drive-Route 355 to Southlawn	6,239,262	6,239,262	-
507982	Twinbrook Parkway Widening	834,473	834,473	-
508000	Subdivision Roads Participation	1,654,857	557,205	1,097,652
508030	Key West Avenue and Maryland 28	10,299,300	10,271,952	27,348
508099	Good Hope Road Realignment	820,800	820,800	-
508109	Highway Spot Improvements	5,578,620	5,554,397	24,223
508113	Guardrail Projects	431,997	410,102	21,895
508180	Facility Planning - Storm Drains	1,684,180	1,624,096	60,084
508182	Sidewalk & Infrastructure Revitalization	15,865,570	15,573,762	291,808
508191	I-270 Overpass/Westlake-Fernwood	5,870,350	5,166,795	703,555
508254	Watkins Mill Road Bridge	4,725,600	3,983,790	741,810
508363	Fairland Road	5,783,010	5,774,906	8,104
508369	East Randolph Road Widening - Phase II	12,361,000	12,251,449	109,551
508388	East Randolph Road Widening - Phase I	4,970,688	4,970,688	-
508390	Seven Locks Technical Center	3,254,415	3,254,415	-
508395	SRP-26 Farmingdale Estates	204,000	176,122	27,878
508396	SRP-25 Germantown View Subdivision	501,000	438,274	62,726
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	5,942,067	5,942,067	-
508522	Sam Eig Highway	14,466,162	14,466,162	-
508523	PFRP-15 Park Overlook Subdivision	53,700	47,672	6,028
508525	PFRP-18 Knightsbridge Subdivision	92,000	61,360	30,640
508527	Resurfacing: Primary/Arterial	4,396,639	4,358,553	38,086
508566	SRP-34 Damascus Valley Park	205,000	159,473	45,527
508576	Airpark Road/Shady Grove Road Extended	10,541,140	10,531,136	10,004
508588	SDP-127 Northwest Park Subdivision	21,000	21,000	-
508589	PFRP-21 Hadley Farms Subdivision	109,000	93,979	15,021
508610	Seven Locks Road-River to Dwight	6,239,000	6,159,082	79,918
508611	Great Seneca Highway Phase III	23,840,110	23,618,703	221,407
508617	ICC Feasibility Study	2,860,630	2,800,760	59,870
508625	Middlebrook Road-Great Seneca to Maryland 355	9,004,000	8,970,258	33,742
508638	Shady Grove Road Extension-South	393,510	393,510	-

(Continued)

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF CUMULATIVE APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES, CONTINUED
CAPITAL PROJECTS
FROM PROJECT INCEPTION THROUGH JUNE 30, 2000

Table 23

Project Number	Project Name	Cumulative Appropriation	Cumulative Expenditures Plus Encumbrances	Variance Favorable (Unfavorable)
508671	Maryland 118 Relocated	\$ 36,385,000	\$ 36,326,377	\$ 58,623
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 Extended	23,758,380	23,226,213	532,167
508716	Silver Spring Traffic Improvements	4,170,703	567,018	3,603,685
508721	Sweepstakes Road	472,776	472,776	-
508756	SRP-38 Longwood Crossing	410,000	407,158	2,842
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 Bridge #95	2,618,000	2,331,210	286,790
508814	Silver Spring Ride-On Opts Center 2	1,388,938	1,388,938	-
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 Circle Garage (#60)	31,316,422	1,919,174	29,397,248
508916	Greencastle Road (SRP37)	420,000	401,389	18,611
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	Resurfacing: Residential Subdivision	12,371,030	12,371,030	-
509036	Transportation Improvements for New Schools	1,234,832	1,019,258	215,574
509038	Glenmont Metro Parking Garage	5,597,710	5,597,295	415
509045	Life Sciences Center Roadway Improvements	4,100,000	3,949,489	150,511
509055	Douglas Avenue (PFRP-30)	45,000	39,446	5,554
509094	Cedar View Court SRP66	50,000	24,959	25,041
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	1,307,210	1,307,210	-
509132	Facility Planning: Bridges	4,542,680	4,459,959	82,721
509153	Brighton Dam Bridge Deck Replacement	1,791,000	1,356,917	434,083
509200	Sundown Road Bridge #22	976,000	750,970	225,030
509226	EMOC Site Reconstruction	2,947,822	2,947,822	-
509274	Robey Road	9,050,000	7,461,290	1,588,710
509321	Norbeck Road Extended	23,261,000	23,126,664	134,336
509325	ADA Compliance: Transportation	3,491,233	2,389,225	1,102,008
509337	Facility Planning: Transportation	9,222,220	8,209,906	1,012,314
509340	Leibig Road Storm Drainage	227,205	227,205	-
509399	Advanced Transportation Management System	18,940,000	16,999,135	1,940,865
509416	Linden Lane Bridge #84	1,985,000	1,829,498	155,502
509432	Transit Center: Lakeforest	439,842	439,842	-
509475	Germantown Town Center Roadway Improvements	780,000	498,222	281,778
509521	Falls Road Bike Path	419,000	204,260	214,740
509523	Neighborhood Traffic Calming	1,534,592	1,518,113	16,479
509526	Roadway Reforestation	100,000	90,657	9,343
509586	Wyngate Noise Abatement	1,200,000	1,200,000	-
509587	North Bethesda Trail Bridges	4,477,000	2,202,133	2,274,867

(Continued)

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF CUMULATIVE APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES, CONTINUED
CAPITAL PROJECTS
FROM PROJECT INCEPTION THROUGH JUNE 30, 2000
Table 23

Project Number:	Project Name	Cumulative Appropriation	Cumulative Expenditures Plus Encumbrances	Variance Favorable (Unfavorable)
509609	Transportation Emission Reduction Pilot Program	\$ 852,000	\$ 711,555	\$ 140,445
509637	Glen Echo Storm Drain	509,000	115,773	393,227
509703	Glenmont Metro Add-on Facilities	825,000	621,456	203,544
509706	State Highway Noise Abatement	4,136,000	1,000,912	3,135,088
509707	Twinbrook Parkway Bridge #154	2,577,000	2,330,470	246,530
509708	Whites Ferry Road Bridge #188	921,000	717,582	203,418
509711	Rosedale Avenue/Maple Avenue Storm Drain	130,500	43,571	86,929
509753	Bridge Renovation & Preservation	1,739,733	1,724,250	15,483
509769	Neighborhood Storm Drain Repairs	836,725	679,134	157,591
509770	Storm Drain Participation Project II	281,560	187,611	93,949
509781	Briggs Chaney - Road Curve Improvements	2,060,000	1,757,172	302,828
509819	Clarksburg Road Bridge #10	1,290,000	862,456	427,544
509820	Dennis Avenue Bridge #156	1,024,000	986,981	37,019
509821	Dorset Avenue Bridge #MPK-14	632,000	423,643	208,357
509822	Ednor Road Bridge	415,000	389,053	25,947
509823	Esworthy Road Bridge #25	1,697,000	1,207,105	489,895
509824	Haviland Mill Road Bridge	295,000	161,184	133,816
509825	Stoneybrook Drive Over CSX #76	1,670,000	52,558	1,617,442
509826	Fernwood Road Storm Drain	233,000	35,697	197,303
509830	Pavement Rehabilitation	4,500,000	4,366,567	133,433
509867	Jones Mill Road Bridge #75	1,163,100	1,050,081	113,019
509874	West Germantown Development District - Roads	8,373,000	1,722,291	6,650,709
509924	Bordly Drive Extended	1,671,000	136,926	1,534,074
509942	Briggs Chaney Road East of US 29	463,000	248,545	214,455
509943	Muncaster Road Improvements	1,510,000	231,695	1,278,305
509944	Valley Park Drive	223,000	129,542	93,458
509945	Howard Chapel Road Bridge #124	852,000	5,990	846,010
509946	Peach Tree Road Bridge #150	1,847,000	1,334,263	512,737
509947	River Road Bridge #27	1,116,000	118,784	997,216
509948	Outfall Repairs	210,000	118,682	91,318
509950	Sweetbriar Parkway Storm Drain	355,000	47,825	307,175
509951	Damascus Park & Ride	355,000	31,966	323,034
509952	Germantown Transit Center	1,913,000	1,758,475	154,525
509953	Old Columbia Pike - Phase 1 & 2	2,253,000	614,128	1,638,872
509954	Germantown Road Extended	4,628,000	489,163	4,138,837
509957	Shady Grove Metro Garage	25,429,000	3,116,246	22,312,754
509967	Shady Grove Road - Six Lanes	280,000	181,312	98,688
509972	Emory Lane Bike Path	255,000	121,814	133,186
509974	Silver Spring Transit Center	33,300,000	116,798	33,183,202
509975	Silver Spring Green Trail	315,000	314,029	971
509976	Forest Glen Pedestrian Bridge	250,000	219,075	30,925
509977	Sweepstakes Road Sidewalk	120,000	1,704	118,296
509978	Pinecrest Revitalization - Takoma Park	1,900,000	1,900,000	-
509995	Conference Center Intersection Improvements	2,234,000	1,157	2,232,843
509997	US 29 Sidewalks	1,000,000	87,244	912,756
509998	Kingsview Village Center Development District Roads	3,072,000	1,982,429	1,089,571
807359	Miscellaneous Stream Valley Improvements	1,911,743	958,774	952,969

(Continued)

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF CUMULATIVE APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES, CONTINUED
CAPITAL PROJECTS
FROM PROJECT INCEPTION THROUGH JUNE 30, 2000
Table 23

Project Number:	Project Name	Cumulative Appropriation	Cumulative Expenditures Plus Encumbrances	Variance Favorable (Unfavorable)
808040	SM Participation Project	\$ 2,171,197	\$ 211,189	\$ 1,960,008
808599	Shady Branch Site 5 SWM MB	534,648	534,648	-
808726	SM Retrofit: Countywide	2,399,986	1,026,618	1,373,368
809078	Plumgar I (Kings Square)	180,019	109,310	70,709
809199	Montgomery County Auto Sales Park	345,621	345,621	-
809319	Facility Planning: SM	2,444,000	2,441,535	2,465
809342	SM Retrofit: Anacostia	3,088,000	1,559,575	1,528,425
809397	Germantown Estates	283,000	254,700	28,300
809478	SM Facility Structural Repairs	559,054	548,696	10,358
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	619,825	95,175
Total Transportation		<u>641,452,913</u>	<u>487,525,906</u>	<u>153,927,007</u>
Health:				
640001	Gude Drive Men's Shelter	530,000	500,000	30,000
649017	Halfway House for Women	568,513	568,513	-
649053	Detoxification & Intermediate Care Facility	2,740,599	2,740,599	-
649187	Day Care: Schools	21,000	20,458	542
649278	HHS Piccard/Crisis Center	4,460,000	4,269,049	190,951
649318	Dennis Avenue Health Center	2,736,751	2,736,751	-
649424	Center on Domestic Violence	3,646,000	3,615,328	30,672
649924	Montrose Center for Children & Families	2,000,000	2,000,000	-
649933	HHS Integration - Upcounty Services Center	995,000	958,236	36,764
788050	Shady Grove Life Sciences Center	6,940,933	6,940,933	-
Total Health		<u>24,638,796</u>	<u>24,349,867</u>	<u>288,929</u>
Culture & Recreation:				
718658	Fairland Library	3,696,626	3,696,626	-
719502	Quince Orchard Library	5,702,000	5,684,145	17,855
719712	Twinbrook Library Renovation	1,256,000	1,221,792	34,208
719809	Wheaton Library Parking Improvement	721,000	713,114	7,886
719904	Bethesda Regional Library Renovation	169,000	7,882	161,118
719905	Rockville Regional Library	500,000	132,477	367,523
719906	Long Branch Library Renovation	1,528,000	248,373	1,279,627
727388	Athletic Field Rehabilitation	1,136,500	1,135,632	868
728017	Montgomery Aquatic Center	1,991,000	1,984,188	6,812
728542	Bethesda Community Center	400,177	400,177	-
728873	Germantown Recreation Facilities	8,950,000	8,947,202	2,798
729014	Fairland Community Recreation Center	6,285,000	5,229,320	1,055,680
729467	East County Community Recreation Center	1,634,000	1,633,415	585
729610	Rosemary Hills Community Recreation Center	4,668,000	4,636,401	31,599
729658	Public Arts Trust	719,195	316,055	403,140
729739	Wheaton/Glenmont Pool Replacement	4,294,000	4,070,489	223,511
729901	Damascus Community Recreation Center	778,000	639,096	138,904
729902	MLK Swim Center Phase II Outdoor Pool	556,000	27,770	528,230
729904	Piney Branch Pool Renovation	460,000	439,451	20,549
999999	Acquisition & Development: Non-Local Parks	72,724,408	54,706,397	18,018,011
Total Culture & Recreation		<u>118,168,906</u>	<u>95,870,002</u>	<u>22,298,904</u>

(Continued)

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF CUMULATIVE APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES, CONTINUED
CAPITAL PROJECTS
FROM PROJECT INCEPTION THROUGH JUNE 30, 2000
Table 23

Project Number:	Project Name	Cumulative Appropriation	Cumulative Expenditures Plus Encumbrances	Variance Favorable (Unfavorable)
Housing and Community Development:				
159281	Silver Spring Redevelopment Program	\$ 30,632,000	\$ 11,627,382	\$ 19,004,618
159516	Silver Theater	18,169,000	3,036,686	15,132,314
159920	Round House Theater	5,190,000	427,917	4,762,083
159921	Silver Spring Civic Building	8,582,000	87,694	8,494,306
316223	ALARF-Silver Spring Retail Redevelopment	34,671,000	32,281,735	2,389,265
760001	Housing Licensing & Registration Database System	95,000	64,574	30,426
767184	Housing Site Fund	1,127,370	523,793	603,577
767511	HOC Opportunity Housing Development Fund	4,500,000	2,623,926	1,876,074
767938	Silver Spring CBD Improvement Program	7,833,000	7,825,426	7,574
768047	HOC MPDU Property Acquisition Fund	10,507,000	9,068,915	1,438,085
768438	Wheaton CBD Improvement Program	12,045,000	9,959,425	2,085,575
768905	Homeowners Replacement Loan Fund	2,646,000	2,034,203	611,797
768935	Montgomery Housing Initiative	45,688,701	40,004,680	5,684,021
769375	Facility Planning: HCD	639,000	628,411	10,589
769542	Wheaton Market Place	624,000	22,457	601,543
769616	Kensington Revitalization	1,392,000	725,061	666,939
769666	Four Corners Commercial Revitalization	1,240,000	350,956	889,044
769907	Long Branch Neighborhood Improvements	400,000	76,373	323,627
769908	Amherst Avenue Streetscaping	265,000	17,331	247,669
769922	Gaithersburg CBD Revitalization	4,000,000	4,000,000	-
Total Housing & Community Development		<u>190,246,071</u>	<u>125,386,945</u>	<u>64,859,126</u>
TOTAL CAPITAL PROJECTS FUND		<u>1,243,629,804</u>	<u>958,672,747</u>	<u>284,957,057</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	Parking Bethesda Facility #49	38,043,000	37,808,948	234,052
508250	Parking Silver Spring Facility Renovations	2,893,535	2,885,684	7,851
508255	Parking Bethesda Facility Renovations	1,481,351	1,463,118	18,233
508386	Parking Silver Spring - Kennett Street G9	7,226,000	7,198,918	27,082
508907	Parking Silver Spring Facility 1 Addition	14,078,000	14,077,841	159
508908	Parking Silver Spring Circle Garage #60	1,101,578	1,101,578	-
509136	Parking Bethesda Garage 40 Restoration	3,780,000	3,486,526	293,474
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	1,238,000	1,226,275	11,725
509408	Parking Silver Spring Waste Water Quality	1,263,000	1,141,385	121,615
509410	Parking Bethesda Waste Water Quality	1,400,000	1,245,518	154,482
509525	Facility Planning Parking	1,052,000	805,425	246,575
509709	Parking Wheaton Facility Renovations	252,531	240,820	11,711

(Continued)

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF CUMULATIVE APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES, CONCLUDED
CAPITAL PROJECTS
FROM PROJECT INCEPTION THROUGH JUNE 30, 2000
Table 23

Project Numbe:	Project Name	Cumulative Appropriation	Cumulative Expenditures Plus Encumbrances	Variance Favorable (Unfavorable)
509773	Parking Bethesda Garage 36 - Planning	\$ 277,000	\$ 274,457	\$ 2,543
509866	Parking Silver Spring Lot Renovation	375,000	282,952	92,048
509930	Parking Bethesda Del Ray/Auburn Garage 36	17,901,000	16,872,589	1,028,411
509955	Parking Wheaton Market Place Facility Improvements	2,803,000	2,736,532	66,468
509971	Parking Town Square Garage #61	23,536,000	7,669,067	15,866,933
779542	Wheaton Market Place	941,000	840,233	100,767
	Total Transportation Parking District	<u>119,990,995</u>	<u>101,606,844</u>	<u>18,384,151</u>
Sanitation:				
507642	Oaks Sanitary Landfill	81,812,030	75,082,891	6,729,139
508712	Gude Landfill Closure	2,813,970	2,322,004	491,966
509101	New Landfill - Site 2	10,156,000	9,556,507	599,493
509425	Recycling Facility #2	1,015,000	1,014,777	223
509466	Yard Waste Composting	4,444,000	4,409,120	34,880
509803	Citizen Drop-Off Area Improvements	1,570,000	1,569,922	78
	Total Sanitation	<u>101,811,000</u>	<u>93,955,221</u>	<u>7,855,779</u>
TOTAL ENTERPRISE FUNDS		<u>223,277,995</u>	<u>197,037,622</u>	<u>26,240,373</u>
GRAND TOTAL		<u>\$ 1,466,907,799</u>	<u>\$ 1,155,710,369</u>	<u>\$ 311,197,430</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, 2000

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):									
County Government:									
Contributions	\$ 746,000	\$ 586,000	\$ 3,199,000	\$ 100,240	\$ 65,760	\$ 1,664,746	\$ 6,361,746	\$ 60,705,708	\$ 67,067,454
Recovered losses	-	-	-	-	-	92,929	92,929	-	92,929
Self-insurance losses	(1,491,460)	(1,871,637)	(3,761,870)	(185,700)	(65,760)	-	(7,376,427)	(35,195,161)	(42,571,588)
Return of contributions	-	-	-	-	-	(957,080)	(957,080)	-	(957,080)
Commercial insurance	-	-	-	-	-	(335,533)	(335,533)	(22,716,378)	(23,051,911)
Other costs of risk*	-	-	-	-	-	(1,337,344)	(1,337,344)	(2,326,200)	(3,663,544)
Income margin (deficit)	(745,460)	(1,285,637)	(562,870)	(85,460)	-	(872,282)	(3,551,709)	467,969	(3,083,740)
Montgomery County Public Schools:									
Contributions	608,000	156,000	3,555,000	61,000	-	1,489,480	5,869,480	-	5,869,480
Recovered losses	-	-	-	-	-	28,254	28,254	-	28,254
Self-insurance losses	(303,031)	(53,092)	(6,120,280)	(34,171)	-	-	(6,510,574)	-	(6,510,574)
Return of contributions	-	-	-	-	-	(909,600)	(909,600)	-	(909,600)
Commercial insurance	-	-	-	-	-	(481,914)	(481,914)	-	(481,914)
Other costs of risk*	-	-	-	-	-	(1,074,938)	(1,074,938)	-	(1,074,938)
Income margin (deficit)	304,969	102,908	(2,565,280)	26,829	-	(948,718)	(3,079,292)	-	(3,079,292)
Montgomery Community College:									
Contributions	14,000	10,000	103,000	8,500	-	73,190	208,690	-	208,690
Recovered losses	-	-	-	-	-	9,943	9,943	-	9,943
Self-insurance losses	-	-	(174,691)	(22,182)	-	-	(196,873)	-	(196,873)
Return of contributions	-	-	-	-	-	(40,800)	(40,800)	-	(40,800)
Commercial insurance	-	-	-	-	-	(40,698)	(40,698)	-	(40,698)
Other costs of risk*	-	-	-	-	-	(56,232)	(56,232)	-	(56,232)
Income margin (deficit)	14,000	10,000	(71,691)	(13,682)	-	(54,597)	(115,970)	-	(115,970)
Maryland-National Capital Park and Planning Commission:									
Contributions	-	-	-	-	-	582,740	582,740	-	582,740
Commercial insurance	-	-	-	-	-	(76,232)	(76,232)	-	(76,232)
Other costs of risk*	-	-	-	-	-	(267,259)	(267,259)	-	(267,259)
Income margin (deficit)	-	-	-	-	-	239,249	239,249	-	239,249
Fire Departments:									
Contributions	-	-	2,254,600	-	-	502,890	2,757,490	-	2,757,490
Recovered losses	-	-	-	-	-	16,290	16,290	-	16,290
Self-insurance losses	-	-	(2,175,592)	-	-	-	(2,175,592)	-	(2,175,592)
Return of contributions	-	-	-	-	-	(376,800)	(376,800)	-	(376,800)
Other costs of risk*	-	-	-	-	-	(413,414)	(413,414)	-	(413,414)
Income margin (deficit)	-	-	79,008	-	-	(271,034)	(192,026)	-	(192,026)
City of Rockville:									
Contributions	37,000	25,000	327,000	16,600	-	104,650	510,250	-	510,250
Recovered losses	-	-	-	-	-	13,932	13,932	-	13,932
Self-insurance losses	(50,762)	(50,509)	(413,010)	-	-	-	(514,281)	-	(514,281)
Return of contributions	-	-	-	-	-	(76,800)	(76,800)	-	(76,800)
Commercial insurance	-	-	-	-	-	(17,297)	(17,297)	-	(17,297)
Other costs of risk*	-	-	-	-	-	(78,895)	(78,895)	-	(78,895)
Income margin (deficit)	(13,762)	(25,509)	(86,010)	16,600	-	(54,410)	(163,091)	-	(163,091)
Revenue Authority:									
Contributions	4,000	9,600	13,600	7,000	-	12,780	46,980	-	46,980
Recovered losses	-	-	-	-	-	1,000	1,000	-	1,000
Self-insurance losses	-	(397,394)	(414)	(6,301)	-	-	(404,109)	-	(404,109)
Return of contributions	-	-	-	-	-	(4,800)	(4,800)	-	(4,800)
Commercial insurance	-	-	-	-	-	(5,687)	(5,687)	-	(5,687)
Other costs of risk*	-	-	-	-	-	(7,508)	(7,508)	-	(7,508)
Income margin (deficit)	4,000	(387,794)	13,186	699	-	(4,215)	(374,124)	-	(374,124)
Housing Opportunities Commission:									
Contributions	21,000	6,100	28,100	42,000	-	65,600	162,800	-	162,800
Recovered losses	-	-	-	-	-	101,254	101,254	-	101,254
Self-insurance losses	-	-	(726)	(6,438)	-	-	(7,164)	-	(7,164)
Return of contributions	-	-	-	-	-	(12,480)	(12,480)	-	(12,480)
Commercial insurance	-	-	-	-	-	(73,934)	(73,934)	-	(73,934)
Other costs of risk*	-	-	-	-	-	(35,415)	(35,415)	-	(35,415)
Income margin (deficit)	21,000	6,100	27,374	35,562	-	45,025	135,061	-	135,061

(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, 2000

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	\$ 700	\$ 1,300	\$ 1,300	\$ 1,000	\$ -	\$ 2,800	\$ 7,100	\$ -	\$ 7,100
Recovered losses	-	-	-	-	-	6,842	6,842	-	6,842
Return of contributions	-	-	-	-	-	(7,200)	(7,200)	-	(7,200)
Commercial insurance	-	-	-	-	-	(2,464)	(2,464)	-	(2,464)
Other costs of risk*	-	-	-	-	-	(2,000)	(2,000)	-	(2,000)
Income margin (deficit)	700	1,300	1,300	1,000	-	(2,022)	2,278	-	2,278
Town of Somerset:									
Contributions	800	800	1,700	400	-	1,220	4,920	-	4,920
Recovered losses	-	-	-	-	-	3,886	3,886	-	3,886
Return of contributions	-	-	-	-	-	(500)	(500)	-	(500)
Commercial insurance	-	-	-	-	-	(404)	(404)	-	(404)
Other costs of risk*	-	-	-	-	-	(933)	(933)	-	(933)
Income margin (deficit)	800	800	1,700	400	-	3,269	6,969	-	6,969
Village of Martin's Additions:									
Contributions	400	900	1,800	-	-	720	3,820	-	3,820
Self-insurance losses	-	(1,000)	-	-	-	-	(1,000)	-	(1,000)
Return of contributions	-	-	-	-	-	(500)	(500)	-	(500)
Commercial insurance	-	-	-	-	-	(55)	(55)	-	(55)
Other costs of risk*	-	-	-	-	-	(592)	(592)	-	(592)
Income margin (deficit)	400	(100)	1,800	-	-	(427)	1,673	-	1,673
City of Gaithersburg:									
Contributions	-	-	88,000	-	-	19,080	107,080	-	107,080
Recovered losses	-	-	-	-	-	35	35	-	35
Self-insurance losses	-	-	(218,053)	-	-	-	(218,053)	-	(218,053)
Return of contributions	-	-	-	-	-	(13,440)	(13,440)	-	(13,440)
Other costs of risk*	-	-	-	-	-	(17,198)	(17,198)	-	(17,198)
Income margin (deficit)	-	-	(130,053)	-	-	(11,523)	(141,576)	-	(141,576)
Bethesda Urban Partnership, Inc.									
Contributions	6,242	32,936	17,485	679	-	-	57,342	-	57,342
Self-insurance losses	-	-	(1,558)	(1,000)	-	-	(2,558)	-	(2,558)
Income margin (deficit)	6,242	32,936	15,927	(321)	-	-	54,784	-	54,784
Village of Drummond:***									
Contributions	-	-	-	-	-	1,330	1,330	-	1,330
Income margin (deficit)	-	-	-	-	-	1,330	1,330	-	1,330
All Risk Centers Combined:									
Contributions	1,438,142	828,636	9,590,585	237,419	65,760	4,521,226	16,681,768	60,705,708	77,387,476
Recovered losses	-	-	-	-	-	274,365	274,365	-	274,365
Self-insurance losses	(1,845,253)	(2,373,632)	(12,866,194)	(255,792)	(65,760)	-	(17,406,631)	(35,195,161)	(52,601,792)
Return of contributions	-	-	-	-	-	(2,400,000)	(2,400,000)	-	(2,400,000)
Commercial insurance	-	-	-	-	-	(1,034,218)	(1,034,218)	(22,716,378)	(23,750,596)
Other costs of risk*	-	-	-	-	-	(3,291,728)	(3,291,728)	(2,326,200)	(5,617,928)
Income margin (deficit)	\$ (407,111)	\$ (1,544,996)	\$ (3,275,609)	\$ (18,373)	\$ -	(1,930,355)	(7,176,444)	467,969	(6,708,475)
General and Administrative Expenses:									
Salaries and fringe benefits	-	-	-	-	-	(1,314,654)	(1,314,654)	(450,074)	(1,764,728)
Professional services	-	-	-	-	-	(20,566)	(20,566)	(453,999)	(474,565)
Office supplies and printing	-	-	-	-	-	(11,739)	(11,739)	(46,939)	(58,678)
Safety	-	-	-	-	-	(328,205)	(328,205)	-	(328,205)
Depreciation	-	-	-	-	-	(25,497)	(25,497)	-	(25,497)
Other	-	-	-	-	-	(26,274)	(26,274)	(22,645)	(48,919)
Total General and Administrative Expenses	-	-	-	-	-	(1,726,935)	(1,726,935)	(973,657)	(2,700,592)
Other Income (Expenses):									
Interest on investments	-	-	-	-	-	3,368,121	3,368,121	1,687,968	5,056,089
Other interest income	-	-	-	-	-	229,730	229,730	84,462	314,192
Total Other Income (Expenses)	-	-	-	-	-	\$ 3,597,851	3,597,851	1,772,430	5,370,281
Net Income (Loss)	-	-	-	-	-	(5,305,528)	(5,305,528)	1,266,742	(4,038,786)
Retained Earnings - Beginning of Year	-	-	-	-	-	16,175,466	16,175,466	22,864,886	39,040,352
Retained Earnings - End of Year	-	-	-	-	-	\$ 10,869,938	\$ 10,869,938	\$ 24,131,628	\$ 35,001,566

* Claims administration and loss control.

** The Montgomery County Housing Opportunities Commission, the Montgomery County Revenue Authority, the Washington Suburban Transit Commission, the Montgomery Community Television, Bethesda Urban Partnership, Inc., 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.

*** Village of Drummond became a participant March 1, 2000.

INDEX

I N D E X

<u>Fund Titles/Account Groups</u>	<u>Page</u>			
	<u>Balance Sheet</u>	<u>Operating Statement</u>	<u>Cash Flows</u>	<u>Budgetary Schedule</u>
Montgomery County, Maryland - Primary Government:				
Agricultural Transfer Tax Expendable Trust	152	154	-	-
Auction Proceeds Agency	156	-	-	-
Bethesda Parking Enterprise	134	136	138	141
Bethesda Urban District Special Revenue	100	101	-	107
Bradley Noise Abatement Special Revenue	102	103	-	113
Cabin John Noise Abatement Special Revenue	102	103	-	113
Cable TV Expendable Trust	152	154	-	-
Cable TV Special Revenue	96	98	-	119
Capital Projects	130	131	-	132
Central Duplicating Internal Service	144	145	146	-
Common Ownership Communities Special Revenue	104	105	-	116
Community Use of Public Facilities Enterprise	134	136	138	140
Court Appointed Guardians Expendable Trust	152	154	-	-
Debt Service	126	127	-	128
Deferred Compensation Expendable Trust	152	154	-	-
Detention Center Canteen Profits Expendable Trust	152	154	-	-
Drug Enforcement Forfeitures Special Revenue	96	98	-	121
Economic Development Special Revenue	100	101	-	110
Employee Health Benefits Self-Insurance Internal Service	144	145	146	-
Employees' Retirement System Pension Trust	159, 27	28	-	-
Employees' Retirement Savings Plan Pension Trust	159, 27	28	-	-
Fire Tax District Special Revenue	96	98	-	120
Forest Conservation Special Revenue	96	98	-	-
General	86	87	-	88
General Fixed Assets Account Group	164, 165	-	-	-
General Long-Term Debt Account Group	166	-	-	-
Grants Special Revenue	96	98	-	122
Group Insurance Reserves Expendable Trust	152	154	-	-
Housing Initiative Special Revenue	104	105	-	117
HOC Treasury Bonds Nonexpendable Trust	150	160	161	-
Inter-Agency Facility Scheduling Agency	157	-	-	-
Investment Trust	150	28	-	-
Landlord Tenant Affairs Special Revenue	104	105	-	114
Liability and Property Coverage Self-Insurance Internal Service	144	145	146	147
Liquor Enterprise	134	136	138	140

<u>Fund Titles/Account Groups</u>	<u>Page</u>			
	<u>Balance Sheet</u>	<u>Operating Statement</u>	<u>Cash Flows</u>	<u>Budgetary Schedule</u>
Mass Transit Facilities Special Revenue	102	103	-	112
Miscellaneous Agency	157	-	-	-
M-NCPPC Risk Management Agency	156	-	-	-
Montgomery Community College Capital Agency	156	-	-	-
Montgomery County Public Schools Capital Agency	156	-	-	-
Montgomery Hills Parking Enterprise	134	136	138	141
Motor Pool Internal Service	144	145	146	-
New Home Warranty Security Special Revenue	104	105	-	118
Permitting Services Enterprise	134	136	138	140
Private Contributions Expendable Trust	152	154	-	-
Property Tax Agency	157	-	-	-
Recreation Activities Agency	157	-	-	-
Recreation Special Revenue	96	98	-	106
Rehabilitation Loan Special Revenue	104	105	-	115
Revenue Stabilization Special Revenue	100	101	-	110
Silver Spring Parking Enterprise	134	136	138	140
Silver Spring Urban District Special Revenue	100	101	-	108
Solid Waste Collection Enterprise	134	136	138	140
Solid Waste Disposal Enterprise	134	136	138	140
Storm Drainage Maintenance Special Revenue	102	103	-	111
Strathmore Hall Expendable Trust	152	154	-	-
Tri-centennial Expendable Trust	152	154	-	-
Wheaton Parking Enterprise	134	136	138	141
Wheaton Urban District Special Revenue	100	101	-	109
Component Units:				
Bethesda Urban Partnership, Inc.	8	17	22	-
Housing Opportunities Commission of Montgomery County	8	17	22	-
Montgomery Community College	8	24, 26	-	-
Montgomery County Public Schools	8, 27	12, 17, 28	22	-
Montgomery County Revenue Authority	8	17	22	-