



**MONTGOMERY COUNTY**  
MARYLAND

**FY21**

POPULAR ANNUAL

# **FINANCIAL REPORT**

FISCAL YEAR ENDED JUNE 30, 2021

## A MESSAGE FROM OFFICIALS



December 30, 2021

Dear Citizens of Montgomery County:

We are pleased to present our fifth Popular Annual Financial Report (PAFR) of Montgomery County, Maryland (the County) as of the fiscal year ended June 30, 2021. Montgomery County received the Government Finance Officers Association (GFOA) Award for Outstanding Achievement in Popular Annual Finance Reporting for the County's PAFR as of the fiscal year ended June 30, 2020. This report is a companion document to the County's award-winning Annual Comprehensive Financial Report (ACFR) and is designed to present information about the County's finances and financial results in a more user-friendly format. This report represents the County's continuing commitment to financial transparency to its citizens and excellence.

The ACFR is a detailed and complete financial report, prepared annually by the County's Department of Finance in conformity with Generally Accepted Accounting Principles in the United States of America (GAAP). The public accounting firm of SB & Company, LLC has performed an independent audit of, and issued an unmodified (clean) opinion on, the County's financial statements as of and for the year ended June 30, 2021.

This PAFR is the summarized and condensed version of the Fiscal Year (FY) 2021 ACFR of Montgomery County. It also includes some information supplemental to the ACFR. This PAFR and the full ACFR are both available on our website:

<https://www.montgomerycountymd.gov/Finance/financial.html>.

Sincerely,



*Richard Madaleno*

Richard Madaleno  
Chief Administrative Officer



*Michael J. Coveyou*

Michael J. Coveyou  
Director of Finance

### Table of Contents

A Message from Officials.....	1
Introduction.....	2
Elected Officials.....	3
Initiatives and Accomplishments.....	4
COVID-19 Response and Programs.....	5
Taxes.....	6
County Financial Results.....	7-9
Long-Term Financial Planning.....	10
Long-Term Capital Planning.....	11
Long-Term Debt.....	12
Operating Budget Highlights.....	13
Acknowledgements & Open Data.....	14



Government Finance Officers Association

### Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

**Montgomery County  
Maryland**

For its Annual Financial Report  
for the Fiscal Year Ended

June 30, 2020

*Christopher P. Morrell*

Executive Director/CEO

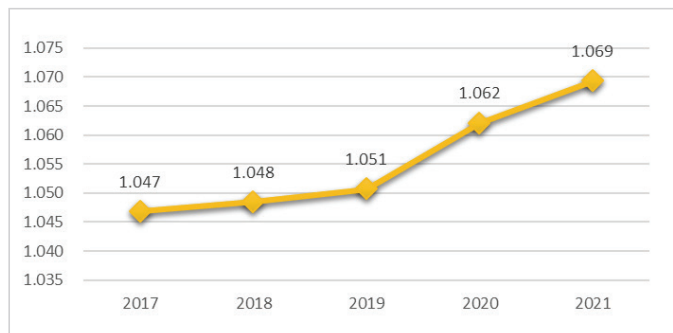
# INTRODUCTION

## Montgomery County At-A-Glance

Montgomery County, named after the early American general, Richard Montgomery, was established in 1776 by the State Convention. Currently, Montgomery County has the highest population and is one of the most affluent jurisdictions in Maryland. Montgomery County enjoys the distinction of being named an All-American community.

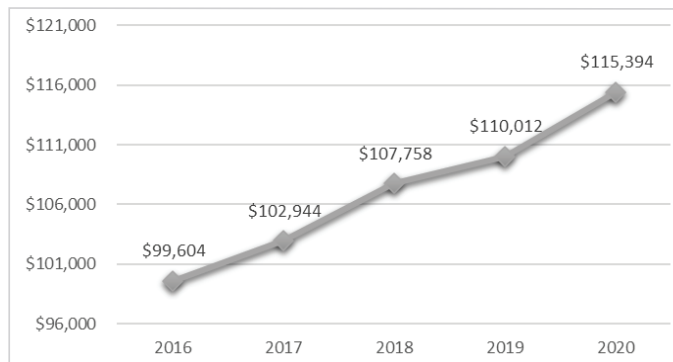
## County's Selected Demographics

### Population (Millions of Persons)



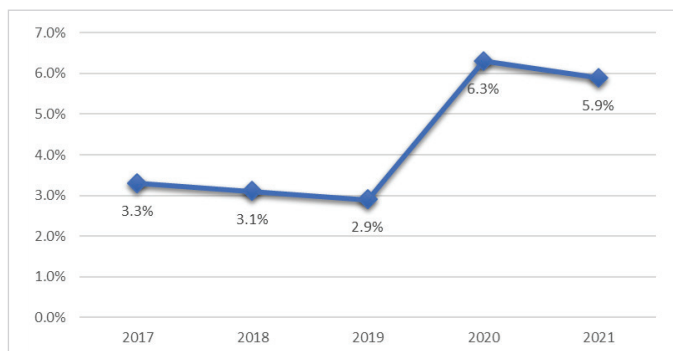
Source: FY21 ACFR Statistical Table 23

### Median Household Income (in USD)



Source: U.S. Census Bureau

### Unemployment Rates



Source: FY21 ACFR Statistical Table 23



## Top 10 Employers in Montgomery County

- 1.) U.S. Department of Health and Human Services
- 2.) Montgomery County Public Schools
- 3.) Montgomery County Government
- 4.) U.S. Department of Defense
- 5.) Adventist Healthcare
- 6.) Holy Cross Hospital of Silver Spring
- 7.) Marriott International Administrative Services, Inc.
- 8.) Montgomery College
- 9.) Government Employees Insurance Co.
- 10.) U.S. Department of Commerce

## Montgomery County Quick Facts

Governing Body	<b>Montgomery County Charter</b>
Form of Government	<b>County Council/Executive</b>
Population Rank in Maryland:	<b>1st</b>
Land Area Rank in Maryland:	<b>5th</b>
Median Age:	<b>39.7 years old</b>
Average Household Size	<b>3.4 persons</b>
Employer Establishments:	<b>27,376</b>
Employment Rate:	<b>67.5%</b>
Bachelor's Degree or Higher:	<b>57.8%</b>
Veterans:	<b>4.5%</b>
Diversity	<b>41.7%</b> persons with language other than English spoken at home

Source: U.S. Census Bureau

## ELECTED OFFICIALS



Marc Elrich  
County Executive



Tom Hucker  
Council President



Gabe Albornoz  
Council Vice President



Andrew Friedson  
Council Member



Evan Glass  
Council Member



Will Jawando  
Council Member



Sidney Katz  
Council Member



Nancy Navarro  
Council Member



Craig Rice  
Council Member



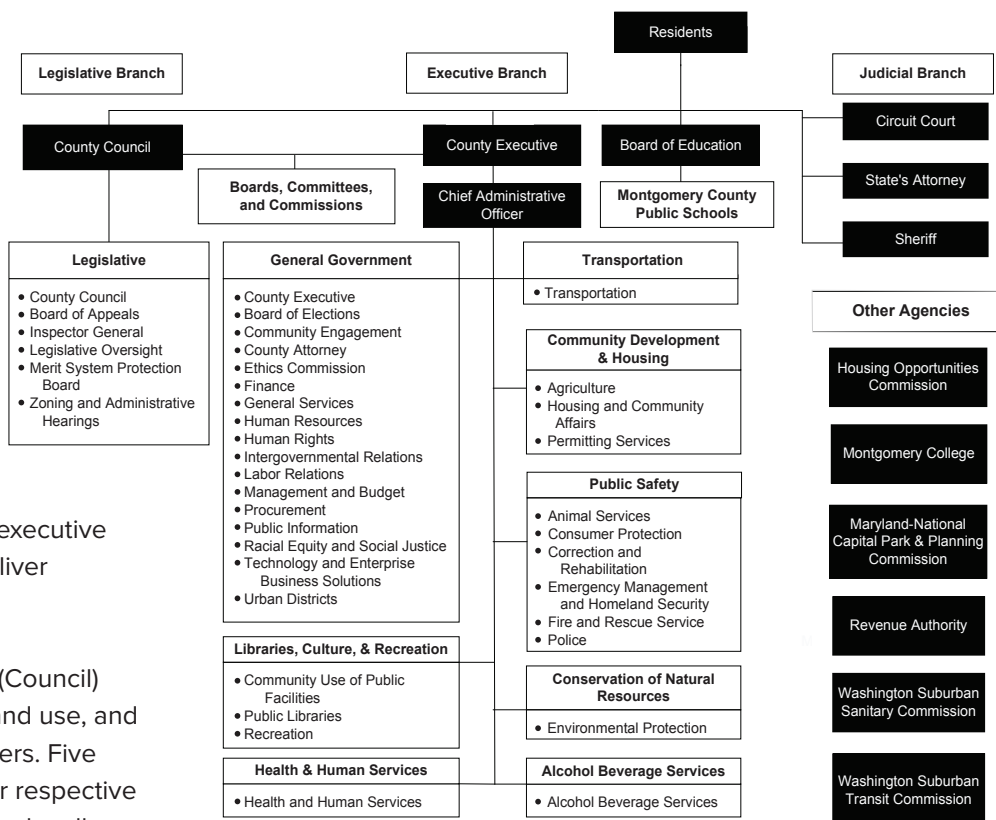
Hans Riemer  
Council Member

## ORGANIZATIONAL CHART

The County government was structured under the County Commission system until 1948, when a home rule charter was adopted to replace the Commissioner form of government. The charter remains the governing authority of the County and was fully implemented in 1970 with the election of an executive and a council.

The Executive Branch implements and enforces Montgomery County's laws and provides executive direction to the government. Its chief executive officer is the County Executive. There are over 30 executive branch departments and agencies that deliver services to County residents.

The Charter defines the County Council's (Council) powers in three major areas: legislation, land use, and the budget. There are nine Council members. Five members are elected by the voters of their respective districts. Four members are elected at-large by all the voters of the County. There are six Council standing committees. Each Committee has budget review and program oversight responsibilities.



## INITIATIVES AND ACCOMPLISHMENTS



### Thriving Youth and Families

- Recommend \$5 million in funding to the Early Care and Education Non-Departmental Account to provide funds for sustaining and expanding quality childcare in the County and to provide greater access to affordable childcare for low-income families.
- Provide \$3.6 million in funding for service hubs.



### A Growing Economy

- Increase funding in the Incubator Programs Non-Departmental Account with dedicated County staff tasked to grow the County's entrepreneurial ecosystem and to focus on outreach in the business community.



### A Greener County

- Enhanced sustainability efforts by combining solar, energy, and "green code" requirements and developing strategies to accomplish the County's goal of "Net Zero" by 2035.



### Easier Commutes

- Successfully launched limited stop FLASH service between the Burtonsville Park and Ride Lot and the Silver Spring Transit Center. The FLASH service runs from 5:30 a.m. to midnight seven days a week with 7.5 minute headways in the morning and afternoon peak periods and 15 minutes at all other times. The FLASH service includes 18 unique new station platforms and a fleet of 16 60-foot articulated buses. Travel time is reduced compared to previous bus routes through limited stops, paying for fares off board at platforms, exclusive transit use of shoulder along the northern portion of US29, and traffic signal priority that allows buses to get through some intersections more efficiently.



### An Affordable and Welcoming County for a Lifetime

- Invest \$89.1 million in affordable housing. This includes \$61.1 million in the Montgomery Housing Initiative (MHI) Fund; \$22 million in the Affordable Housing Acquisition and Preservation CIP project; and \$6 million for the new Affordable Housing Opportunity Fund.
- Enhance the Rental Assistance Program with \$1 million in additional funding.
- Provide funding for education and outreach campaigns in support of racial equity and social justice and Council legislation.



### Safe Neighborhoods

- Reimagine public safety by providing additional support to the Crisis Center through three additional Mobile Crisis Outreach Teams.
- Replace 27 aging heart monitor/defibrillators assigned to advanced life support transport units, paramedic chase cars, and engines to ensure the operability of critical life saving equipment.



### Effective, Sustainable Government

- Develop a Zero Emission Fleet Plan to reduce emissions and streamline the County's fleet of light-duty vehicles and heavy trucks and equipment.
- Enhance the County's multilingual and multicultural outreach efforts by creating a permanent Multilingual/Multicultural Communications Unit, including translation services.

## COVID-19 RESPONSE AND PROGRAMS

On March 5, 2020, the State of Maryland had its first 3 confirmed positive cases of the Coronavirus (COVID-19) and the Governor declared a state of emergency. Over the past year, the County made many difficult financial decisions to adjust to unprecedented times. Federal and State partners have provided some much-needed assistance, the County Executive proposed and County Council approved two FY21 savings plans, and the County's revenue forecasts have greatly improved compared to initial projections.

In response to the COVID-19 Emergency, the County received federal aid known as the Coronavirus Relief Funds (CRF) from the Coronavirus Aid, Relief and Economic Security Act (CARES Act). In May 2020, the County received approximately \$183.3 million in CRF funding. In addition to providing ongoing economic support to business, funds were and continue to be used to support medical, public health, rental assistance, and other emergency response costs. The County spent \$27.7 million and \$141.6 million of the \$183.3 million on CRF eligible expenditures during FY20 and FY21, respectively. The remaining balance of \$14.0 million is reported as unearned revenue in the General Fund as of June 30, 2021. The County continued to allocate CRF funding through special appropriations implemented by the County Council in FY21. Some of those included but were not limited to:

- \$7.7 million for School-age Child Care During Distance Learning;
- \$4.6 million for Latino Health Initiative – Por Nuestra Salud y Bienestar;
- \$5.1 million for Tourism Stabilization and Grant Program; and
- \$3.4 million for African American Health Program COVID response.

In March 2021, the American Rescue Plan Act of 2021 (ARPA) was passed by the United States Congress and signed into law. Under ARPA, the County will receive a total of \$204.1 million in aid from the Coronavirus State and Local Fiscal Recovery Funds (SLFRF). The County received \$102.0 million of the total \$204.1 million in June 2021. The remaining balance will be received in FY22. Of the \$102.0 million received, the County recognized \$92.0 million in pandemic-related revenue losses in FY21 in the General Fund. The remaining balance of \$10.0 million is reported as unearned revenue in the Grants Special Revenue Fund as of June 30, 2021. Another \$41.3 million of the total \$204.1 million in SLFRF funding has been allocated by the County to COVID-19 response activities, including but not limited to:

- \$25.0 million for an expansion to the Working Families Income Supplement Program;
- \$5.8 million for the County's health programs targeting racial and ethnic minority populations;
- \$6.7 million for the County's Department of Health and Human Services to provide assistance to residents most impacted by COVID by establishing a mobile health clinic, community service hubs, mental health services, and rapid rehousing and rental assistance; and
- Many other activities to support broadband infrastructure and the County's Conference and Visitor's Bureau.

More detailed information about the allocation of SLFRF funds and the overall recovery vision is presented in the County's first Recovery Plan and Performance Report for the U.S. Department of Treasury, which is available at: <https://montgomerycountymd.gov/covid19/Resources/Files/slfrf/recovery-plan-performance-report-July312021.pdf>



## RENT RELIEF

In addition to CRF and SLFRF funds, the County also applied for and was awarded \$73.3 million of Federal and State funding for Emergency Rental Assistance programs. This funding must be utilized to reduce the negative impact of COVID-19 by providing rental and utility assistance to households facing economic hardships as a result of the pandemic. The County received \$45.2 million and spent \$3.8 million on eligible expenditures in FY21. The remaining balance of \$41.4 million is reported as unearned revenue in the Grants Special Revenue Fund as of June 30, 2021.

Also, on July 28, 2020, the County Council approved a savings plan of \$43.7 million in the FY21 operating budget and on March 2, 2021, County Council approved a second savings plan of an additional \$12.5 million in the FY21 operating budget.

The County has continued to issue orders and guidance, beyond the requirements of the state, based on known and available scientific evidence and best practices from the Office of Emergency Management and Public Health Office, to control and mitigate the spread of COVID-19. The County will continue to be a leader in the efforts to stop the spread and provide relief to businesses and residents until the pandemic can get under control.

## TAXES

Taxes constitute the largest source of County revenues. Property and local income taxes accounted for 89.5% of all County tax revenues. In FY 2021, property tax revenue accounted for \$1,886.7 million or 34.4% of total revenues of the County. Another major component of General Fund revenues is income tax, which totaled \$1,860.4 million. The major tax supported functions are Education, General Government, Public Safety and Health & Human Services.

Applicable rates for key tax sources are as follow:

- Real Property direct rate was \$0.9785 per \$100 of assessed value in FY21. The County's property tax rate is among the lowest of the jurisdictions in the surrounding area.
- The local income tax rate was 3.2% of the State taxable income for FY21, consistent with the FY20 rate.

The taxable assessments for real property increased 2.5% from FY20 to FY21. This was the eighth consecutive increase starting in FY14.

The County's property values are higher than the previous peak value in 2010, while property values statewide have not yet returned to their 2010 peak level. Total property value per capita is much higher than the state's overall. The median price for single family home in the County was \$555,000 in June 2021. This is a 13.5% year-over-year increase.

Changes in home prices may affect both the property tax assessments and the transfer and recordation taxes. The average price for existing home sales was up 10.6% in FY21. Additionally, collections from residential transfer taxes increased 37.9% from FY20. Overall, the total transfer taxes for both residential and non-residential were up 14.3% in FY21. Total recordation tax collections also increased 5.1% in FY21.

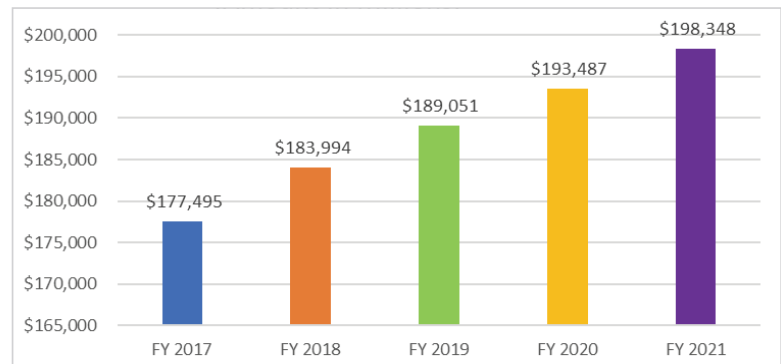
The homestead tax credit limits annual increases in homeowners' taxable assessments to 10% per year although other taxable assessments such as commercial and investment residential properties are not limited by this credit. The homestead credit is the amount of annual assessment growth above the 10% limit, and the forgone revenue from the homestead tax credit was \$66.1 million in FY21.

### Montgomery County Major Tax Rates

<b>Real Property Tax</b> <i>(per \$100 assessed value)</i>	<b>\$0.9785</b>
<b>Individual Local Income Tax</b>	<b>3.2%</b>
<b>Recordation Tax</b> <i>(per \$500 of consideration)</i>	<b>\$4.45-\$6.75</b>
<b>Transfer Tax</b>	<b>.25% - 6%</b>
<b>Hotel/Motel Tax</b>	<b>7%</b>
<b>Admin &amp; Amusements Tax</b>	<b>7%</b>
Note: There is no local sales tax in the State of Maryland	

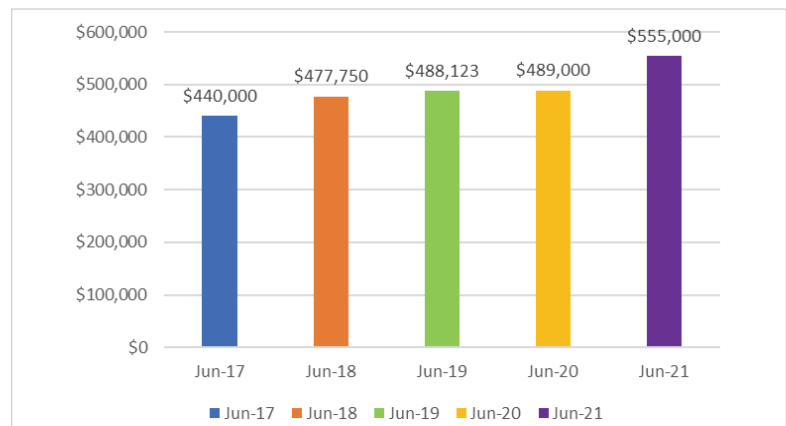
Source: Montgomery County Department of Finance

### Real Property Assessed Value Trend (Amount in Millions)



Source: Montgomery County FY21 ACFR Statistical Table 8

### Median Price for Single Family Homes



Source: Montgomery County Department of Finance

## COUNTY FINANCIAL RESULTS

In the County's ACFR, the financial statements present the primary government and its five component units:

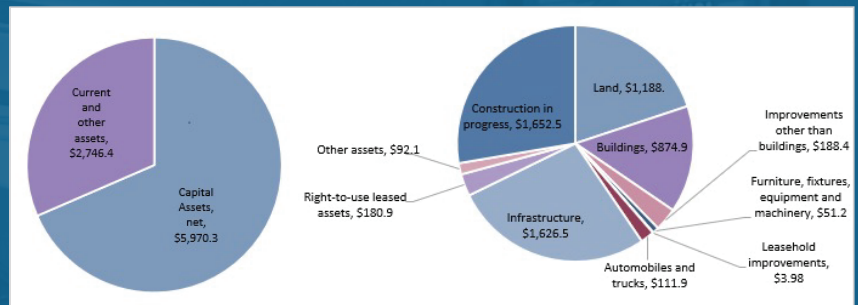


In contrast, this PAFR mainly focuses on the Primary Government and excludes discrete component unit and fiduciary fund information. It contains condensed financial information and does not provide all the necessary financial statements and note disclosures required by GAAP.

The County's current and other assets increased by \$439.2 million or 19% from FY20. Capital Assets are growing to support infrastructure needs in the community, as total capital assets increased by \$292.7 million from FY20, which was the result of investments in land, infrastructure, buildings, and inclusion of right-to-use leased assets.

This PAFR also exclusively extracts the financial information from government-wide financial statements, which present a long-term perspective about the County's assets, liabilities, deferred outflows/inflows of resources and net position. Government-wide financial statements are reported using the accrual basis of accounting. Net Position is the financial position of the County after subtracting liabilities and deferred inflows of resources (what the County owes) from assets and deferred outflows of resources (what the County owns).

### Total Assets \$8,716.7 Million (Amount in Millions)

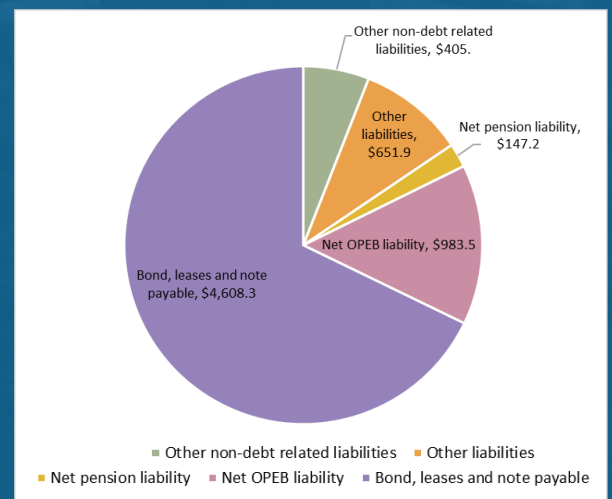


### Change in Capital Assets For the Fiscal Years Ended June 30, 2021, 2020 and 2019 (Amount in Thousands)

	2021	2020	2019
<b>Beginning Balance *</b>	<b>\$5,871,398</b>	<b>\$5,449,560</b>	<b>\$5,114,986</b>
Additions	498,616	348,746	451,177
Retirements	197,958	474	1,100
Depreciation and amortization	201,760	120,213	115,503
<b>Ending Balance</b>	<b>\$5,970,295</b>	<b>\$5,677,619</b>	<b>\$5,449,560</b>

\* The County implemented GASB Statement No. 87 effective July 1, 2020. As a result, the beginning balances include the right-to-use leased assets for those qualifying leases that were in place at that date.

### Liabilities \$6,795.9 Million (Amount in Millions)



### Summary of Net Position As of June 30, 2021, 2020 and 2019 (Amount in Millions)

Total Primary Government			
	2021	2020	2019
Total Assets	\$8,716.7	\$7,984.8	\$7,752.3
Deferred Outflows of Resources	382.8	207.3	191.4
Total Liabilities	(6,795.9)	(6,415.6)	(6,872.6)
Deferred Inflows of Resources:	(935.5)	(1,062.1)	(598.4)
<b>Total Net Position</b>	<b>\$1,368.2</b>	<b>\$714.4</b>	<b>\$472.7</b>

## COUNTY FINANCIAL RESULTS

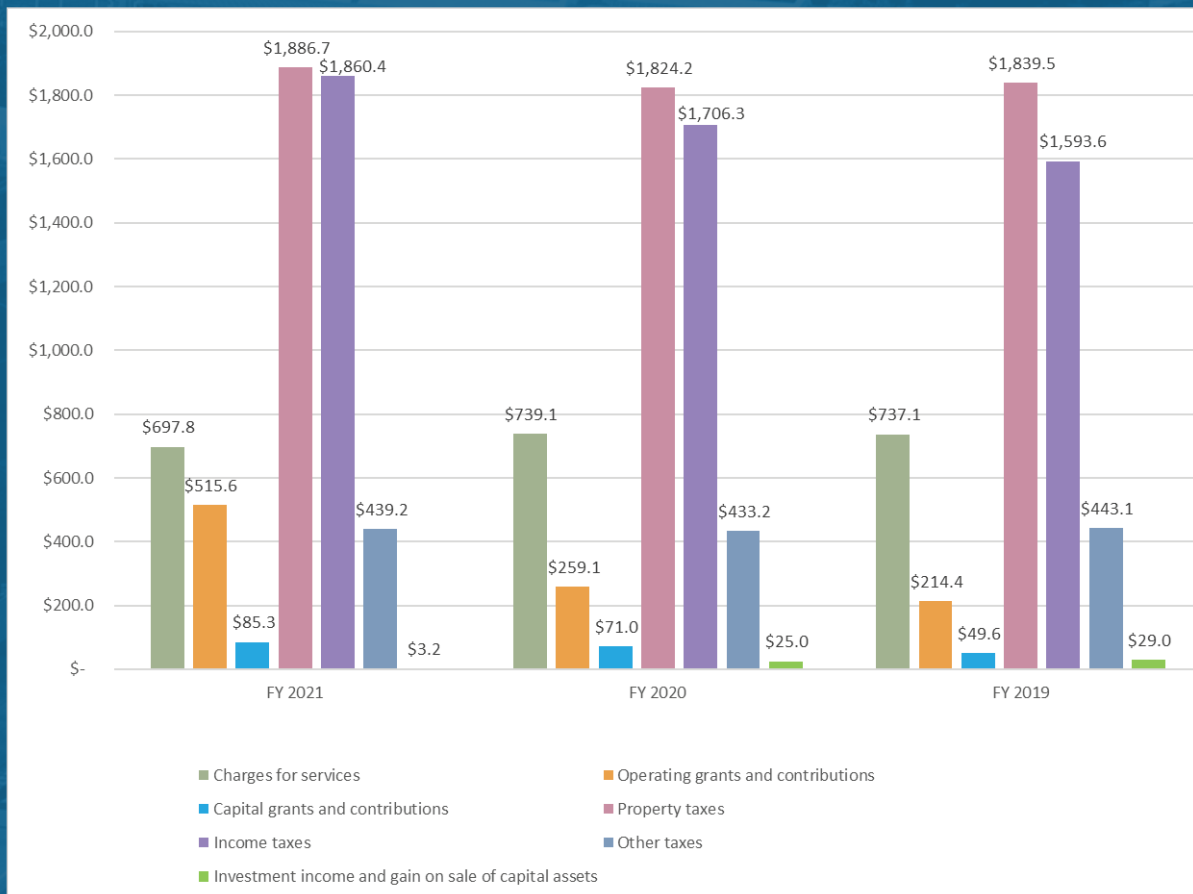
The County provides a variety of services exclusively to its citizens and businesses. Like all governments, the County raises funds to pay for those services. These sources of funds, referred to as revenue, are raised mainly through taxes, charges for services and grants. Once the County collects taxes and other revenues, the funds must be spent efficiently to provide services. The condensed version of the summary of Changes in Net Position provides a snapshot of the flow of money in and out of the Primary Government. Change in Net Position is a strong measure of the County's overall financial health. The County's FY21 total government-wide net position increased by \$653.8 million from FY20. This increase means that the County's revenues were more than sufficient to cover all expenses, and the County's net worth increased.

### Summary of Changes in Net Position For the Fiscal Years Ended June 30, 2021, 2020 and 2019 (Amount in Thousands)

Total Primary Government			
	2021	2020	2019
Total Revenues	<b>\$5,488,179</b>	<b>\$5,082,707</b>	<b>\$4,906,360</b>
Total Expenses	<b>4,834,371</b>	<b>4,841,330</b>	<b>4,599,947</b>
Change in Net Position	<b>653,808</b>	<b>241,377</b>	<b>306,413</b>
Net Position, Beginning of Year	<b>714,372</b>	<b>472,995</b>	<b>166,348</b>
Net Position, End of Year	<b>\$1,368,180</b>	<b>\$714,372</b>	<b>\$472,761</b>

The chart below breaks down the sources of revenues coming into the County from fiscal year 2019 to 2021.

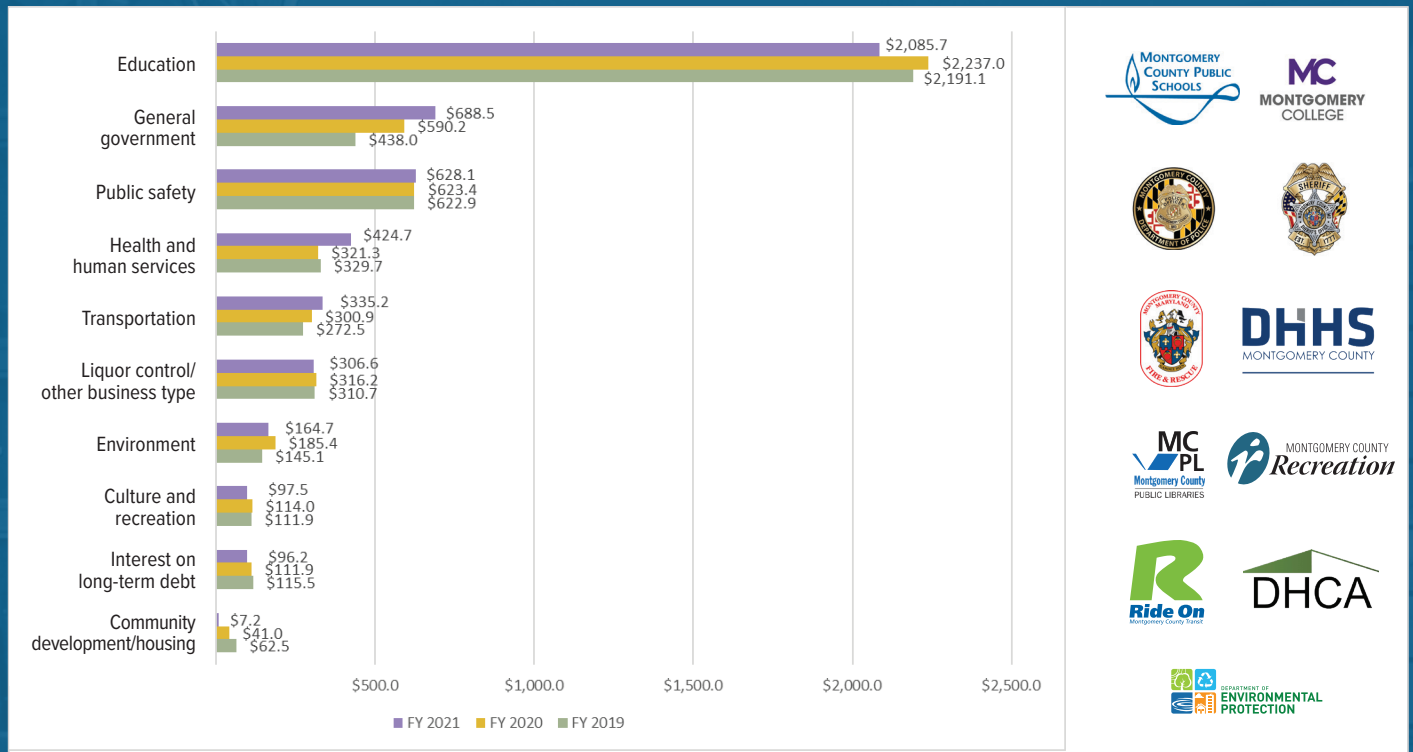
### Revenues by Source (Amount in Millions)



## COUNTY FINANCIAL RESULTS

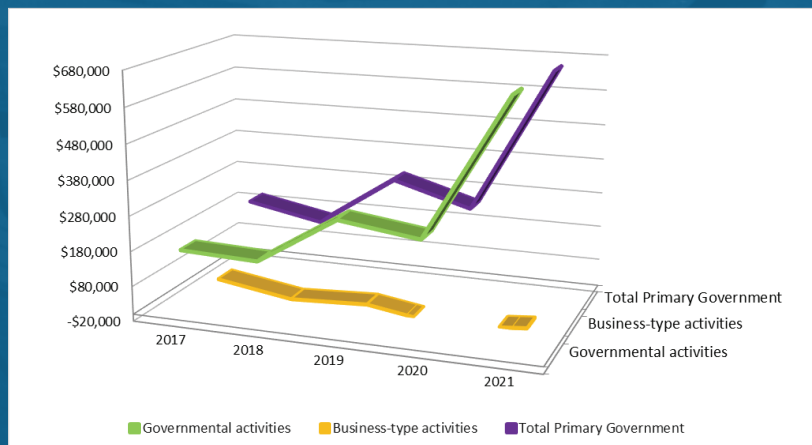
The chart below indicates how the County spent its money from FY19 to FY21. The Primary Government consists of Governmental activities and Business - Type activities. Governmental activities normally are supported by taxes and intergovernmental revenues and are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support.

**Expenses by Function**  
(Amount in Millions)



- Education is the largest expense category with 43% of total expenses in FY21
- General Government comprises 14% of total expenses in FY21

**Change in Net Position**  
By Fiscal Year  
(Amount in Thousands)



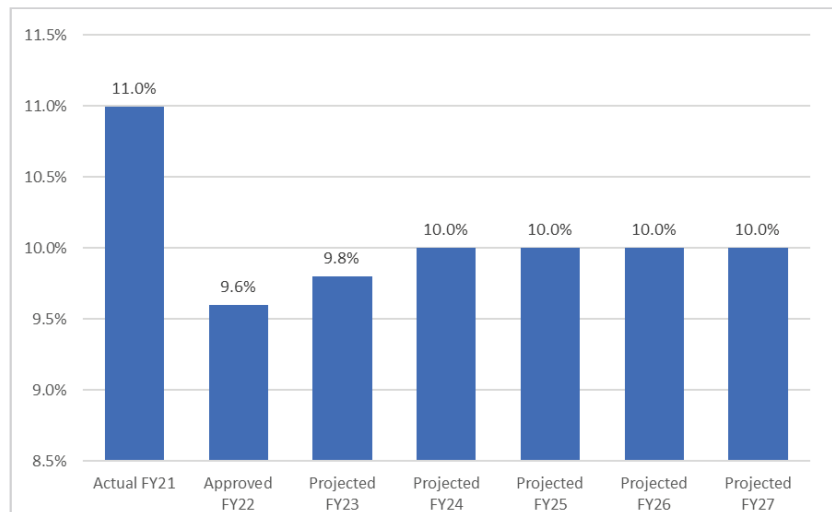
Governmental activities experienced an increase in net position of \$668.4 million for FY21, which was an increase from FY20; Business - Type activities experienced a decrease in net position of \$14.6 million for FY21 after total net transfer out of \$46.9 million. The FY21 total change in net position of \$653.8 million for the Primary Government was a significant increase compared to prior years, primarily due to major increases in local income and property tax revenues. Another major factor in achieving an increase in net position for FY21 can be attributed to expenditures for the General Fund that were \$107.9 million less than the final budget and is attributable to savings achieved across numerous departments via the F21 savings plan.

## LONG-TERM FINANCIAL PLANNING

### Reserves

As part of the annual operating budget process, the County develops and retains a structurally balanced six-year fiscal plan. This plan addresses long-term structural issues in the budget, maintains the General Fund reserves at the required policy levels, and emphasizes the priorities of education, public safety, affordable housing, transportation, and health and human services.

#### The Projection of Reserves



Source: County Executive's FY22-27 Fiscal Plan

The County is required to budget for a reserve in the General Fund, which is the County's chief operating fund. The County is also required to have total reserves of ten percent of revenues, including the Revenue Stabilization Fund, as defined in the County's Revenue Stabilization Fund law. The Revenue Stabilization Fund, a rainy-day fund, was established by the County to accumulate funds during periods of strong economic growth to provide budgetary flexibility during times of funding shortfalls. Total reserves as of June 30, 2021 were \$614.0 million (11.0%).

### Other Postemployment Benefits (OPEB)

Beginning in FY08, the County implemented a plan to set aside funds for retiree health benefits, similar to the County's 50-year-old practice of pre-funding for retiree pension benefits. The reasons for doing this are simple: due to exponential growth in expected retiree health costs, the cost of funding these benefits, which were being paid out as the bills came due, would soon become unaffordable. Setting aside money now and investing it in a Trust Fund, which is invested in a similar manner as the pension fund, not only is a prudent and responsible approach, but will result in significant savings over the long-term. The amount

the County set aside each year has been increasing steadily. During FY21, the County and other contributing entities contributed \$14.1 million toward prefunding future benefits.

In FY21, the County reported a Net OPEB liability of \$983.5 million. Further information regarding the County's OPEB plan, funding policy and financial reporting can be found in the County's FY21 ACFR and the Consolidated Retiree Health Benefits Trust's FY21 annual report on the County's website: <https://www.montgomerycountymd.gov/mcerp/index.html>.



## LONG-TERM CAPITAL PLANNING

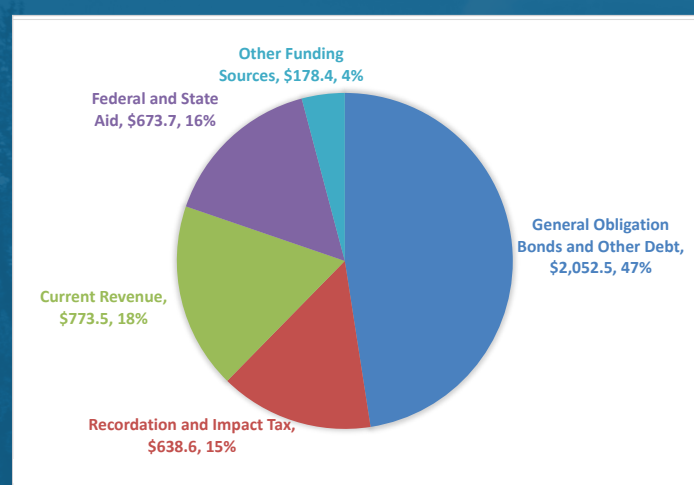
### Capital Improvements Program

The Montgomery County Charter (Section 302) requires the County Executive to submit a comprehensive six-year program for capital improvements, called the Capital Improvements Program (CIP). The CIP is the presentation of capital project expenditure estimates, funding requirements, capital budget requests, and program data for the construction of all public buildings, roads, and other

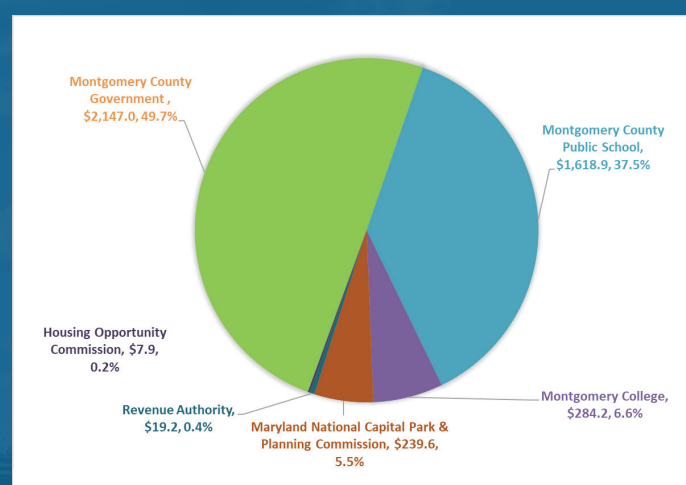
facilities planned by County agencies over a six-year period. It includes all capital projects and programs of all agencies for which the county sets tax rates or approves budgets or programs. According to the FY22 Approved Capital Budget, there are 470 total projects in operation.

The following charts present how the approved FY21-26 six-year \$4,316.6 million CIP budget (excluding Washington Suburban Sanitary Commission) is funded by major sources and expended by categories.

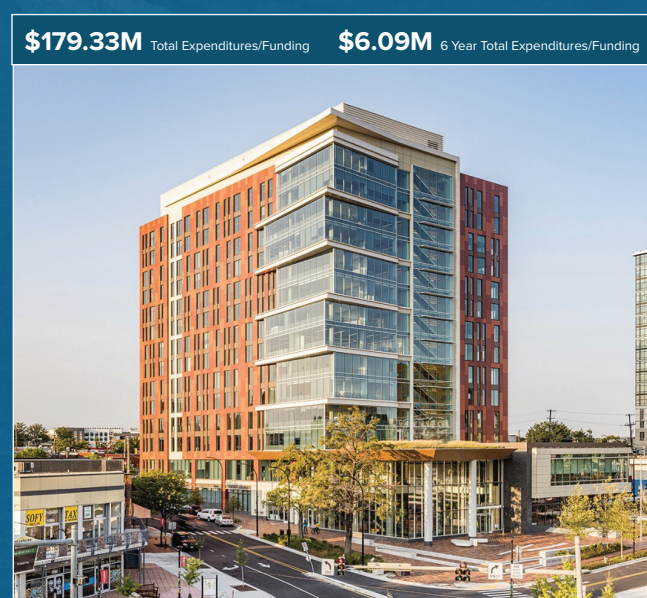
**FY21-26 Six-year CIP Funding**  
(Amount in Millions)



**FY21-26 Six-year CIP Expenditure**  
(Amount in Millions)



### Major Capital Project In Progress: Wheaton Redevelopment Program



This project provides for the planning, studies, design, and construction of an office building, public parking garage, and a town square on the former sites of Parking Lot 13 and the Midcounty Regional Services Center (RSC) in Wheaton.

The project components include 1) an approximately 308,100 square feet office building owned by the Maryland- National Capital Park and Planning Commission (M-NCPPC); 2) an approximately 400 space underground public parking garage; and 3) a town square located on the former sites of Lot 13 and the RSC.

M-NCPPC occupied the new office building, which now serves as their headquarters, in September of 2020. The building is shared with the County, and several County departments have relocated to the facility including the departments of Permitting Services and Recreation.

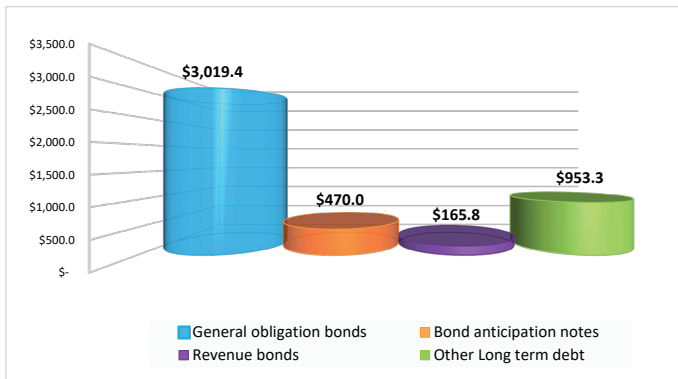
See details for this project and all other capital projects at: <https://apps.montgomerycountymd.gov/BASISCAPITAL/Common/Index.aspx>

## LONG-TERM DEBT

The County Government, four of its agencies, and municipalities are authorized by State law and/or County Charter to issue debt to finance capital projects. Consistent with County fiscal policy, the County issues debt to finance a major portion of the construction of long-lived additions or improvements to the County's publicly-owned infrastructure. The County's budget and fiscal plan for these improvements is known as

the Capital Improvements Program (CIP). Bonds are repaid to bondholders with a series of principal and interest payments over a period of years, known as debt service. In this manner, the initial high cost of capital improvements is absorbed over time and assigned to current and future citizens benefiting from the facilities. Due to various Federal, State, and local tax policies, interest rates are lower than in the private sector.

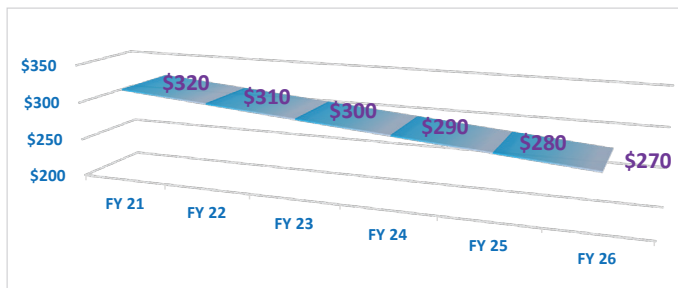
**Long-Term Debt Outstanding  
for the Fiscal Year Ended June 30, 2021**  
(Amount in Millions)



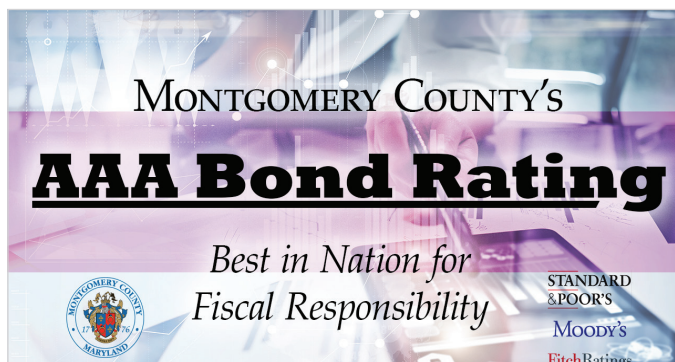
As of June 30, 2021, the County's total bonds, leases and notes payable were \$4,608.4 million. Among all long-term debt, General Obligation (G.O.) bonds comprise 65.5 percent of the total. Currently, G.O. bonds are anticipated to fund approximately 41.4 percent of the County's capital expenditures for the six years of the Approved FY21-26 CIP. The adjacent chart shows the County's long-term debt outstanding at the end of FY21.

Since 1973, the County has consistently maintained a Aaa rating from Moody's Investors Service, Inc. Bonds issued by the County since July 1976 have consistently been rated AAA by Standard and Poor's and by Fitch, Inc., since 1991. Montgomery County is one of only 13 "Triple AAA" rated counties in the nation with a population greater than 971,777. These highest-level ratings reflect the County's growing and diverse economy, its substantial tax base, strong financial position, and strong financial management. The AAA rating means the County pays lower interest rates and can therefore build more schools and facilities for residents' tax dollars.

**Annual General Obligation Bond Issuance**  
(Amount in Millions)



To improve the County's budget flexibility, to balance the needs of the operating and capital budgets, and to maintain the County's AAA credit rating, the County will gradually reduce the annual G.O. bond issuance over the next five years from the current \$320 million to \$270 million a year, representing a net six-year reduction of \$62 million in G.O. and Pay-As-You-Go (PAYGO) funding. It will slow the growth of the County's debt service payments and help the funding of other critical programs and services.



## OPERATING BUDGET HIGHLIGHTS

### FY22 Approved Operating Budget

The Operating Budget covers the costs of running Montgomery County. It pays for the transportation worker who fixes a pothole, powers the lights at your local library, provides health and human services and much, much more. Funds are set aside to operate each County department and agency. This also includes Debt Service, the County's annual loan payment for long-term Capital Projects for which the County borrows money.



The County approved a total County Operating budget from all sources of \$6.0 billion which is \$136.3 million or 2.3 percent more than the FY21 budget. The chart indicates how the budget is distributed. For details, please visit the County's Office of Management and Budget website:

<https://apps.montgomerycountymd.gov/BASISOPERATING/Common/Index.aspx>.

Service Area	Appropriation	% of Total	FTE's
Montgomery County Public Schools	\$2,780.5M	46.5%	23,636.61
Public Safety	\$629.5M	10.5%	4,048.29
Other County Government Functions	\$450.9M	7.5%	498.01
Debt Service	\$448.7M	7.5%	0.00
Health and Human Services	\$364.0M	6.1%	1,770.62
Montgomery College	\$312.6M	5.2%	1,910.85
Transportation	\$231.8M	3.9%	1,241.70
General Govt. & Other Functions	\$215.3M	3.6%	1,547.14
Maryland-National Capital Park and Planning Commission	\$170.0M	2.8%	1,136.95
Environment	\$168.2M	2.8%	221.96
Community Development and Housing	\$106.2M	1.8%	352.25
Libraries, Culture, and Recreation	\$99.9M	1.7%	934.37

## ACKNOWLEDGEMENTS AND COUNTY'S OPEN DATA PORTAL

Popular Annual Financial Report developed and prepared by:

### Department of Finance

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Acting Controller

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Deputy Director of  
Public Information Office

**Sean Clark**  
Visual Information  
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### Special Thanks To:

Efforts of the Finance Controller Division  
Staff without which this project would  
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### Montgomery County Open Data Portal

More County's financial and budget  
information can be found at:

<https://data.montgomerycountymd.gov/>

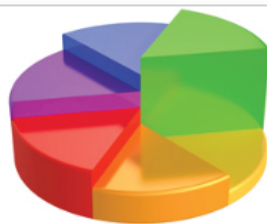


**dataMontgomery**



#### dataMONTGOMERY

Direct access to County data sets in consumable formats is available here. The public can review and analyze, and use the data sets for a variety of purposes.



#### Open Budget

Provides you with an intuitive way to understand how our budget is structured and get the answers you need.



#### CountyStat

See how the County and its departments are performing by exploring performance dashboards and data visualizations.



#### Property Taxes

View property tax records to view and/or make payments on-line by credit card or bank account as appropriate.



**MONTGOMERY COUNTY**  
MARYLAND

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