

# **MONTGOMERY COUNTY MARYLAND**

## *Comprehensive Annual Financial Report*



*Fiscal Year 2006*

**July 1, 2005 - June 30, 2006**  
**Rockville, Maryland**



# Montgomery County

## Vision Statement

*“Helping to make Montgomery County  
the best place to be through efficient, effective and  
responsive government that delivers quality services.”*

### Guiding Principles

***We Will Provide Excellence in Government By:***

- Insisting upon customer satisfaction
- Ensuring high value for tax dollars
- Adhering to the highest ethical standards
- Appreciating diversity
- Being open, accessible and responsive
- Empowering and supporting employees
- Striving for continuous improvement
- Working together as a team
- Being accountable

# MONTGOMERY COUNTY MARYLAND

## *Comprehensive Annual Financial Report*



Prepared by the  
DEPARTMENT OF FINANCE

Timothy L. Firestine, Director  
101 Monroe Street  
Rockville, Maryland 20850  
240-777-8860

Fiscal Year 2006  
July 1, 2005 - June 30, 2006



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Montgomery County,  
Maryland

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2005

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Carla E. Judge*

President

*Jeffrey R. Emer*

Executive Director

Montgomery County, Maryland  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
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**INTRODUCTORY SECTION**

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OFFICES OF THE COUNTY EXECUTIVE

Isiah Leggett  
County Executive

December 12, 2006

Timothy L. Firestine  
Chief Administrative Officer

Honorable County Executive,  
Members of the Montgomery County Council,  
Chief Administrative Officer, and  
Citizens of Montgomery County

Ladies and Gentlemen:

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Montgomery County, Maryland (the County), for the fiscal year ended June 30, 2006.

**FORMAL TRANSMITTAL OF THE CAFR**

This report, presented in conformity with accounting principles generally accepted in the United States of America (GAAP), was prepared by the County's Department of Finance in cooperation with the finance departments of the County's component unit and joint venture organizations. The CAFR has been prepared pursuant to the provisions of Article 2, Section 214 of the Charter of the County, and includes the independent auditors' opinion, issued by the County Council appointed independent public accounting firm, as provided by Article 3, Section 315 of the County Charter.

The County is responsible for the completeness and fairness of the information, including disclosures, presented in this report. We believe the information presented is complete and accurate in all material respects, and that it fairly presents the County's financial position and results of operations. To provide a reasonable basis for making these representations, management of the County has established a comprehensive framework of internal control. Because the cost of internal controls should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatement.

The public accounting firm of KPMG LLP has performed an independent audit of, and issued an unqualified opinion on, the County's financial statements as of and for the year ended June 30, 2006. The independent auditors' report is located at the front of the financial section of this report (see Overview of the Report below). This independent audit of the County's financial statements was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The independent auditors' reports associated with the Single Audit are available in a separately issued Report on Expenditures of Federal Awards.

**Overview of the Report**

The accompanying report consists of four sections: introductory, financial, statistical, and index.

The introductory section includes this transmittal letter, a copy of our Certificate of Achievement for Excellence in Financial Reporting awarded for the FY05 report, acknowledgments, the County organization chart, and a listing of officials.

The financial section includes the report of the independent auditors, management's discussion and analysis (MD&A), the basic financial statements, and the combining and individual fund financial statements and supplementary schedules. GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of MD&A. This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

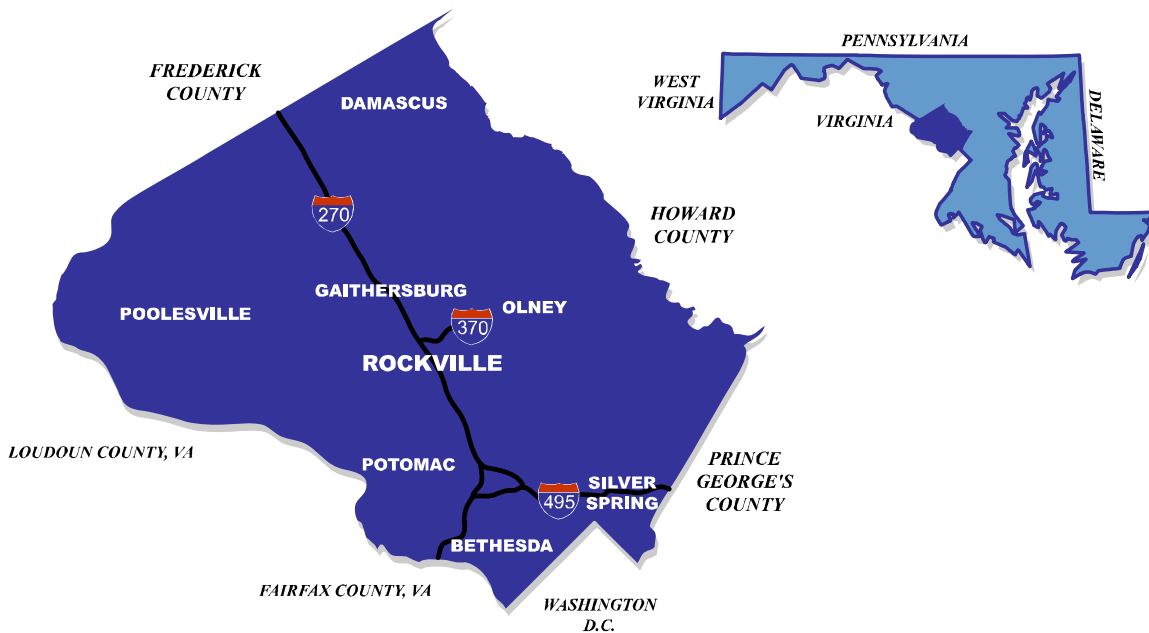


The statistical section includes selected information on financial trends, revenue capacity, debt capacity, demographic and economic data, and operating data, generally presented on a multi-year basis. The statistical section fully incorporates certain new information mandated by Governmental Accounting Standards Board (GASB) Statement No. 44, *Economic Condition Reporting: The Statistical Section*. Beginning in FY06, the County has included trend information related to income taxes, in addition to the information historically presented relating to property taxes; income tax related information can be found in Tables 14-16.

The index is presented solely to facilitate the identification of financial statements of the individual funds and component units of the County.

## PROFILE OF THE GOVERNMENT

Montgomery County, named after the early American general, Richard Montgomery, was established in 1776 by the State Convention. The County government was structured under the County Commission system until 1948, when voters adopted a charter, which gave the County home rule and a council-manager form of government. The governing authority of the County, today, is still the charter, which was fully implemented in 1970, with the election of an executive and a council. Currently, Montgomery County is the most populated and affluent jurisdiction in Maryland and enjoys the distinction of being named an All-American community.



### Budgetary Overview

The annual budget provides the basis for coordinating and controlling the County government programs and expenditures, which include public safety, public works and transportation, culture and recreation, health and human services, community development and housing, environment, and general government services. Education services, funded in large part by the County (see Note III-I.1), are provided by Montgomery County Public Schools (MCPS) and Montgomery Community College (MCC). For County government services, the County Executive annually develops and recommends operating budget proposals and the County Council then authorizes expenditures and sets property tax rates. Expenditure authority is provided at the fund and department level in three major categories (personnel costs, operating and capital outlay). Budgets are annually adopted by the County Council for the General Fund, Debt Service Fund, substantially all Special Revenue Funds, Enterprise Funds (except Liquor), and two Internal Service Funds (Liability and Property Coverage Self-Insurance and Employee Health Benefits Self-Insurance). The County Executive has authority to transfer appropriations within departments

up to 10 percent of the original appropriation. Transfers between departments are also limited to 10 percent of original appropriation and require County Council action. Additional spending authority, in the form of supplemental or special appropriations, may also be approved by the County Council during the year. The budget of the Liquor Enterprise Fund is approved by the County Executive, since State law provides for the County Executive to determine the amount of working capital required by the Department of Liquor Control (DLC) and to retain from the DLC's net profits, before making any deposit into the General Fund, the funds necessary to service DLC-related debt and provide adequate working capital. The Capital Projects Fund budget is appropriated at the project level on a biennial basis, with an annual reappropriation of unencumbered appropriation.

A budget-to-actual comparison statement for the General Fund is presented on Exhibit A-7 as part of the basic financial statements. Budget-to-actual comparison schedules for other funds with legally adopted budgets are presented in the Supplementary Data portion of the Financial Section.

### **The Reporting Entity**

The following organizations are included as component units in the accompanying financial statements: MCPS, MCC, Housing Opportunities Commission of Montgomery County (HOC), Montgomery County Revenue Authority (MCRA), and Bethesda Urban Partnership, Inc. (BUPI). The County's participation in the following joint ventures is also disclosed in the Notes to the Financial Statements (see Note IV-D): Maryland-National Capital Park and Planning Commission, Washington Suburban Sanitary Commission, Washington Suburban Transit Commission, Washington Metropolitan Area Transit Authority, Metropolitan Washington Council of Governments, and Northeast Maryland Waste Disposal Authority. Copies of the respective independently audited annual financial reports required by State or County law are available from the above mentioned component units and joint ventures.

### **INFORMATION USEFUL IN ASSESSING THE COUNTY'S ECONOMIC CONDITION**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Montgomery County operates.

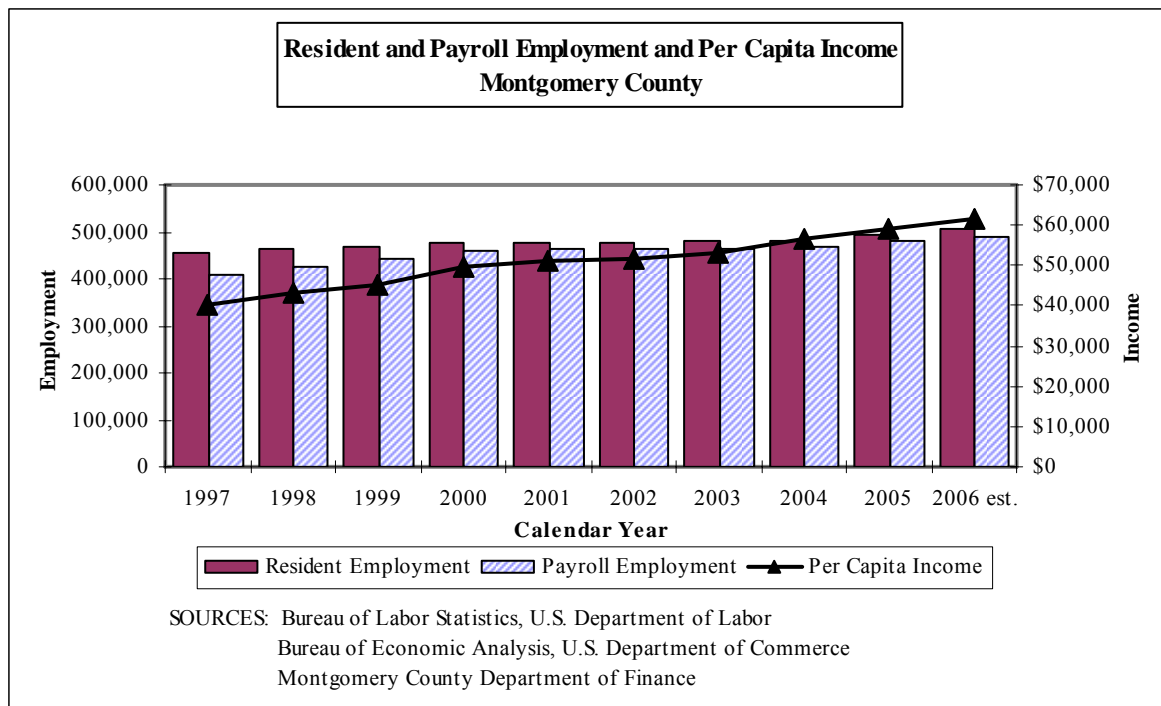
### **The Local Economy**

#### **Overview of National and Local Economy**

Because the region's economy is significantly dependent on spending by the federal government, the recent surge in federal procurement continued to boost the region's economy during FY06. According to preliminary data from the Center for Regional Analysis, George Mason University, federal procurement spending in suburban Maryland was up 5.6 percent to \$12.5 billion in calendar year (CY) 2005. For the region overall, federal procurement was up 2.5 percent. As such, CRA estimates that the region's economy grew 4.0 percent in CY05 and is estimated to increase 3.7 percent in CY06. Since the beginning of the fiscal year, the region's economy added 74,500 new jobs, the largest increase among the major metropolitan areas.

#### **Personal Income and Employment**

Income tax revenues for the County represented 46.8 percent of total tax revenues for the General Fund in FY06. Two economic indicators, personal income and employment, are major contributors that drive income tax receipts. On a calendar year basis, per capita income increased from approximately \$40,000 in CY97 to an estimated \$61,800 in CY06 – an annual average rate of 4.8 percent. However, over the past ten years, the rate of growth in per capita income experienced two distinct cycles. Between 1997 and 2000, total personal income grew at a 7.2 percent annual rate, while it grew at an annual rate of 2.4 percent between 2000 and 2003. Since 2003, total personal income is expected to increase at an annual rate of 5.0 percent.

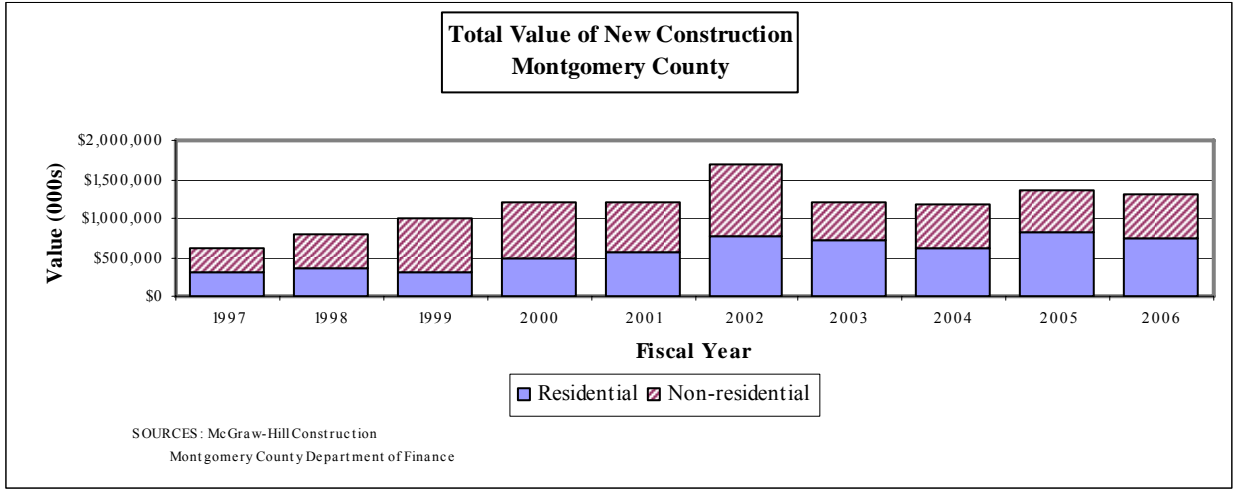


As FY06 began, resident employment in the County stood at 494,900. By the end of the fiscal year, employment reached 507,500 — an increase of 12,600 or 2.6 percent, the largest fiscal-year increase since FY94. Payroll employment in the County increased 2.3 percent by the end of the fiscal year to 492,600 jobs — an increase of 11,200 new jobs.

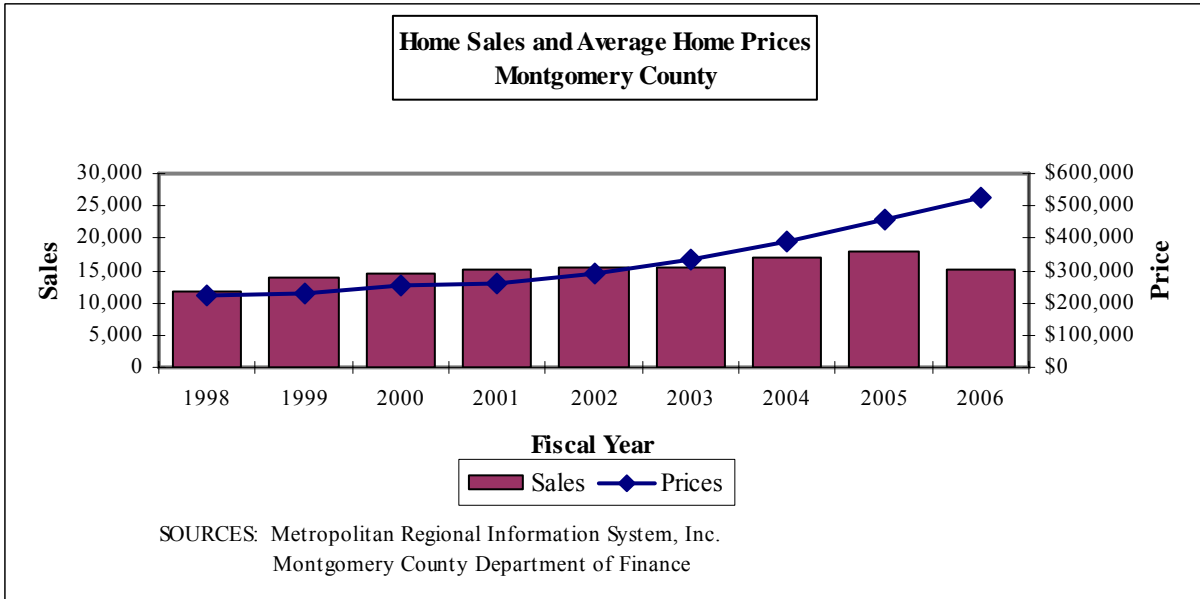
### **Construction and Real Estate**

The property tax and the transfer and recordation taxes consisted of 35.0 percent and 10.8 percent, respectively, of total tax revenues for the General Fund in FY06. As such, construction and real estate activity play a significant role in the County's economy and in their effects on the amount of property taxes and transfer and recordation taxes collected. Non-residential and residential construction help maintain the value of existing assessable property tax base by replacing technologically obsolescent property, equipment, and real estate, and provide additional capacity to meet increases in employment and new households. The appreciation of home prices provides a benefit to both the property tax and the transfer and recordation taxes. The increase in home values during FY06 increased the taxable assessable base for residential property. However, while average prices were up 13.9 percent in FY06, sales of homes declined 15.7 percent. Such decreases in sales partially offset increases in average prices such that transfer taxes from residential sales were up only 6.5 percent compared to the overall increase of 8.8 percent in the transfer tax. Recordation taxes collected for the General Fund, exclusive of any amounts dedicated for education purposes, were up 9.8 percent over FY05.

During FY06, the value of new construction in the County stood at over \$1.3 billion, which represented the third largest value since 1996. That amount was slightly below the nearly \$1.4 billion in FY05 and approximately \$133 million on average above FY03 and FY04. The value of non-residential construction increased 5.0 percent in FY06 compared to an 8.7 percent drop in the value of new residential construction. Because of the decline in the value of new residential construction, the addition of new construction to the taxable real property base in FY06 was 7.6 percent below FY05.



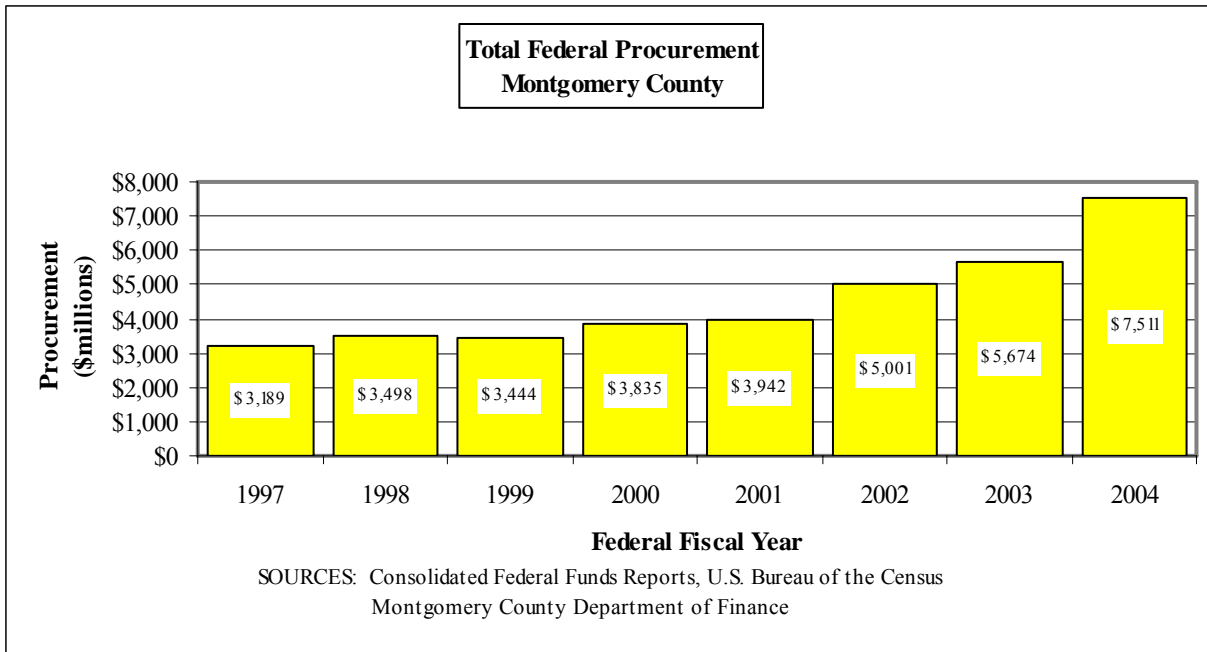
At the same time that the County experienced a drop in the value of residential construction, the residential real estate market experienced a deceleration in the rate of growth for average prices while sales declined nearly 16 percent. While the growth rate in the average price of a home in the County decelerated, it still increased nearly 14 percent during FY06 compared to 17 percent in FY04 and FY05. Since FY01, home prices in the County have more than doubled.



**Federal Procurement Spending**

According to data provided by the U.S. Bureau of the Census, businesses in the County received nearly \$7.5 billion in procurement contracts from the federal government for federal fiscal year (FFY) 2004 (October 1, 2003 through September 30, 2004), the latest year for which data are available. This represents an increase of 32.4 percent over the previous FFY and is the highest in recent years. Between FFY1997 and FFY2001, federal procurement averaged approximately \$3.6 billion per year, increasing to \$5.0 billion in FFY2002, to \$5.7 billion in FFY2003, and to \$7.5 billion in FFY2004. The Center for Regional Analysis (CRA) estimates that federal

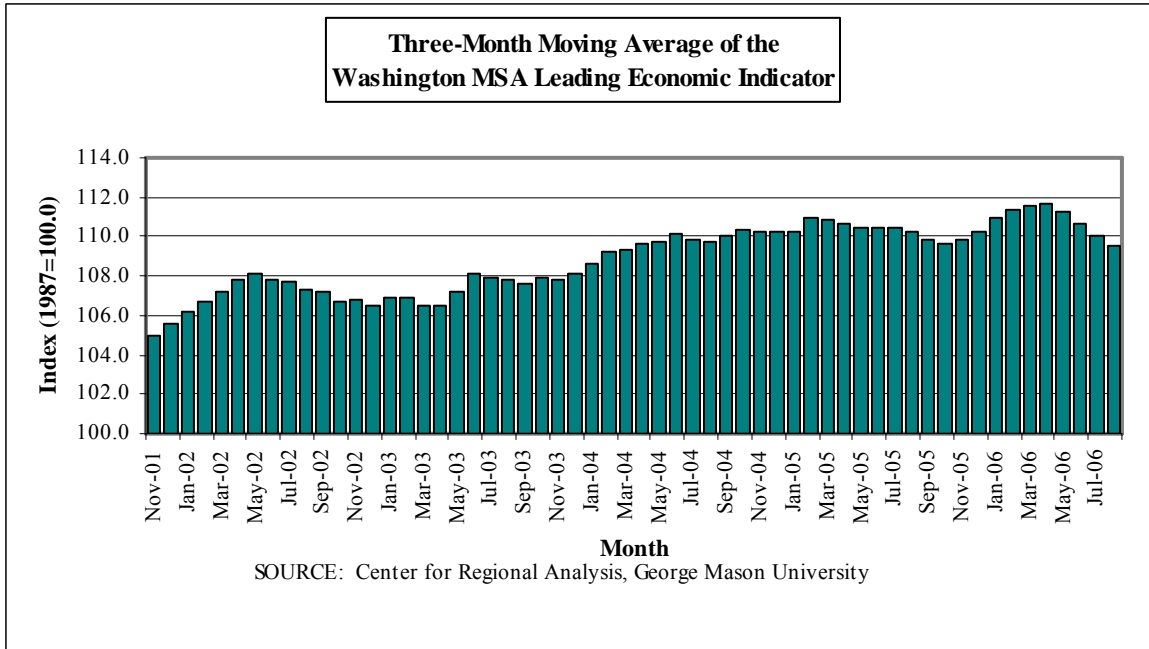
procurement may increase 5.6 percent in FFY2005 for the Maryland suburbs of the Washington MSA. Such largess by the federal government in the County's economy helped create an expansion in employment and commercial property during FY05 and continued into FY06. As such, the federal government plays a significant role in the County's economy through direct employment and through the procurement of goods and services from County businesses. Through direct employment, the federal government accounts for nearly 9 percent of the County's payroll employment and 18 percent of the County's payroll earnings.



**Future Economic Outlook**

Following a year in which the County's economy experienced growth in employment, personal income, and a modest increase in non-residential construction, the outlook for FY07 is expected to see modest increases in employment and personal income and a slowdown in the real estate market particularly home sales and new residential construction. Based on preliminary data from the real estate market, there has been very little increase in average home prices during the first few months of FY07. If the real estate market continues to show weakness in FY07, either through weak sales or little or no price appreciation, the revenues from transfer and recordation taxes will experience a greater decline than originally estimated for the FY07 budget. To help offset the decline in the transfer and recordation taxes, income taxes should continue to increase because of the expected increases in both resident and payroll employment through the remainder of FY07 and hence, increases in total personal income and wages and salaries.

The effects of high energy costs, inflation, and housing costs coupled with a growing shortage of labor, will increasingly temper the long-term expansion of the region's and County's economy. With the decline in the Washington MSA leading index during the past three months, CRA estimates that the future growth of the Washington area economy will moderate attributed to a slowdown in consumer spending and job growth. According to CRA, federal spending since 2001 has supported nearly 60 percent of the region's job growth and accounts for nearly 35 percent of the Gross Regional Product. While federal spending in the region increased at a 19.0 percent rate in 2004, it slowed to a 2.5 percent rate in 2005. Because of the dramatic slowdown in the growth of federal procurement, such a slowdown will directly affect growth in employment and indirectly affect consumer spending.



### Collective Bargaining

The current agreement with the Fire and Rescue Bargaining Unit, the International Association of Fire Fighters Local 1664, expires June 30, 2008. In FY06, the County was in the first year of a three-year agreement. Significant economic terms of the agreement include:

- A general wage adjustment of 3.0 percent effective in the first full pay period after July 1, 2005, 1.0 percent in January 2006, 4.0 percent in July 2006, 1.0 percent in January 2007, and 5.0 percent in July 2007;
- A service increment of 3.5 percent for eligible employees; and
- Pension enhancements effective in the third year of the contract, including normal retirement at any age with 20 years of service and a change in the benefit formula to total 50 percent of average final earnings at 20 years.

The current agreement with the Police Bargaining Unit, the Fraternal Order of Police Lodge 35, expires June 30, 2007. In FY06, the County was in the second year of a three-year agreement. Significant economic terms of the agreement include:

- A general wage adjustment of 2.0 percent effective the first full pay period after September 1, 2004, 2.75 percent in July 2005, 3.0 percent in July 2006, and 1.0 percent in January 2007; and
- A service increment of 3.5 percent for eligible employees.

The current agreements with the OPT/SLT Bargaining Units, the Municipal and County Government Employees Organization (MCGEO) and the United Food and Commercial Workers Local 1994, expire June 30, 2007. In FY06, the County was in the second year of a three-year agreement. Significant economic terms of the agreements include:

- A general wage adjustment of 2.0 percent effective the first full pay period after September 1, 2004, 2.75 percent in July 2005, 3.0 percent in July 2006, and 1.0 percent in January 2007; and
- A service increment of 3.5 percent for eligible employees.

## **Long-term Financial Planning**

The County will maintain total reserves for tax supported funds that include both an operating margin reserve and the Revenue Stabilization Fund. For tax supported funds, the budgeted total reserve of the operating margin and the Revenue Stabilization Fund should be at least six percent of the total resources (i.e., revenues, transfers, prior year undesignated and designated fund balance). An operating margin reserve will be budgeted for tax supported funds in order to provide sufficient funds for unanticipated revenue shortfalls or unexpected expenditure requirements. The County's Revenue Stabilization Fund was established to accumulate funds during periods of strong economic growth in order to provide budgetary flexibility during times of funding shortfalls. Fifty percent of selected revenues in excess of budgeted amounts must be transferred to the Fund; discretionary contributions may also be made. Unless decided otherwise by six or more councilmembers, withdrawals may be made only under certain economic conditions and may be used only to support appropriations which have become unfunded.

As part of the annual operating budget process, the County develops a six-year fiscal plan. This plan addresses long-term structural issues in the budget and maintains the tax supported reserves at the six percent policy level, as well as emphasizing the priorities of education, public safety and health and human services.

There are significant challenges, however, that lay ahead including rising retirement and medical costs, recognition of retiree health expenses, and funding program improvements. In addition to these challenges, actions implemented at the Federal and State level may complicate the County's ability to plan for the FY07-12 period.

## **Relevant Financial Policies**

The financial policies as put forth by the Executive of Montgomery County, which again were recognized by all major rating agencies with the continuation of a AAA credit rating, remain unchanged: grow the local economy and tax base; obtain a fair share of State aid; maintain strong reserves; minimize the tax burden on citizens; and manage indebtedness and debt service very carefully. Spending affordability guidelines are adopted annually for the County's capital and operating budgets. The County limits its exposure in future years to rising costs by controlling baseline costs and allocating one-time revenues to one-time expenditures, whenever possible.

## **Major Initiatives**

Major initiatives of the County during FY06 that are expected to affect future financial position, include the following:

Health and Community: The County provided more than \$8 million in additional General Fund contributions to the Montgomery Housing Initiative Fund to acquire and rehabilitate affordable residences.

Public Safety: Two new fire stations opened this year, one in Silver Spring and one in Clarksburg. Total costs incurred to date for construction of the Silver Spring fire station amounted to \$12.6 million. The Clarksburg fire station opened in a rental facility to serve the needs of the community; construction costs for a permanent facility have been budgeted at \$13.4 million.

Public Works and Transportation: The County substantially completed land acquisition and began construction of the Montrose Parkway in North Bethesda, including current year investments of \$25.3 million. Costs of \$4.5 million were also incurred for the renovation and restoration of the Woodmont Garage in Bethesda.

The County also, as the lead agency for a buying group of 18 jurisdictions and agencies, signed contracts to purchase electricity that will result in savings across agencies of \$24.6 million over the next three years.

Recreation: The County opened the Germantown Aquatic Center, which was constructed and acquired under a \$17.7 million capital lease with the Montgomery County Revenue Authority. Costs of \$15 million and \$3.2 million were incurred for construction of the Rockville and Germantown libraries, respectively, both of which are expected to open in FY07.

## **AWARDS AND ACKNOWLEDGMENTS**

### **Certificate of Achievement for Excellence in Financial Reporting**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County, Maryland, for its CAFR for the fiscal year-ended June 30, 2005. Montgomery County has received the Certificate of Achievement more times than any other county in the nation – thirty-six times – as early as 1951 and consecutively for thirty-four years, since 1972.

The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The Department of Finance believes its current report continues to meet the Certificate of Achievement Program's requirements and is submitting it to GFOA to determine its eligibility for another certificate.

### **Distinguished Budget Presentation**

GFOA presented an award of Distinguished Presentation to Montgomery County, Maryland, for its annual budget for the fiscal year beginning July 1, 2005. In order to receive this award, a governmental unit must publish a document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. The award is valid for a period of one year only. Montgomery County has received this award consecutively since 1984, the year the program was established. The Office of Management and Budget believes the current budget continues to conform to program requirements and is submitting it to GFOA to determine its eligibility for another award.

### **Other Financial Management Awards**

The County mortgage lender tax payment website received a 2006 Achievement Award from the National Association of Counties (NACO). This innovative website accommodates the large number of property tax payments submitted by mortgage lenders by allowing lenders to download and select tax payment information for their accountholders, develop payment/difference reports online to accelerate the refund process, and validate the accuracy of the payment to the correct tax bill and account when uploading payment information to the website. With more than half of tax payments submitted by mortgage lenders, the productivity gain through the elimination of manual payment processing for the largest segment of the customer base, the time gained in updating account information for the County and taxpayers on our general access property tax website, the revenue gained through increased investment income from the accelerated collections, and ensuring account data integrity, this website represents a significant customer service and operational enhancement.




## Acknowledgments

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the staff of the County's Department of Finance. I express my appreciation to all participants who assisted and contributed to its preparation. I particularly express my sincerest appreciation to Karen Q. Hawkins, CPA, CGFM, Controller, and her staff, particularly the General Accounting, Grants Accounting, and Administration Sections, for their outstanding performance in the preparation of this report. Special thanks are also extended to Joyce E. Boyd, Administrative Specialist II, for her 16 years of dedicated service in helping to prepare and publish this report. A list of individuals whose dedicated efforts produced this report is provided separately after this letter. A special appreciation is extended to the finance and accounting managers of the component units whose cooperation greatly facilitated the preparation of this report. I express my appreciation to the County Executive, the members of the County Council, and the Chief Administrative Officer who served the County during the reporting period, and their staffs, for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

## USE OF THIS REPORT

This report, and other financial information prepared by the Montgomery County Department of Finance, can be accessed on the County's website at <http://www.montgomerycountymd.gov> (see Departments, Finance, Financial Reports). Copies of this report are also placed in the County Library System for use by the general public.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Timothy L. Firestine", with a stylized flourish at the end.

Timothy L. Firestine  
Chief Administrative Officer



## ACKNOWLEDGMENTS

The following individuals' efforts were instrumental in performing the year-end closing of the County's funds, and in preparing this Comprehensive Annual Financial Report:

### Department of Finance

David Rowland	Danielle R. Snowden	Susan E. Kaplan	Joyce Wallace-Dennis
Kim McCullough	Gloria Diaz	Azzie Mansouri	Perla Campbell
Joyce E. Boyd	Michael E. Edelin, Sr	Stephen M. O'Malley	Josephine Gilbert
Mauricio Delgado	Amanda Hardy	Nora A. Ravarra	Michael Lawton
Maryam Farhoodi	Timothy D. Hughes	Claudia L. Stalker	Dolores Horne
Jay Narang	Michelle S. Hwang	Darane Tiev	Denise E. Siegel
Felix O. A. Ogunba	Karen J. Jackson	Erin Von Nessen	Wayne Hsin

### Department of Liquor Control

Melissa Chui  
Sunil Pandya

### Department of Public Works and Transportation

Florence Bartlett-Vanderpuye  
Lal Sangliani

The following individuals provided data and information for inclusion in this report:

### Department of Finance

Jennifer Barrett	Ray Gulhar	David Platt	Marty Utermohle
Michael Coveyou	Robert Hagedoorn	John Swaney	Michelle West
Terry Fleming	Nancy Moseley	Charlotte Sweet	Glenn Wyman

### Office of Management and Budget

Alex Espinosa  
Beryl Feinberg

Catherine Patterson

### Department of Public Works and Transportation

Bill Davidson  
Tom Kusterer  
Quinton McHenry  
Heidi Metzger  
Richard Taylor and the Print Shop

Luz Rodriguez  
Rick Siebert  
Richard Hands  
Scott McClure

### Office of Public Information

Thomas Whorton

### Component Units

#### Montgomery County Public Schools

Larry A. Bowers  
Robert J. Doody

Susanne G. DeGraba  
Susan B. Chen

#### Housing Opportunities Commission

Cornelia Kent  
Eugenia Pascual

#### Montgomery Community College

Marshall Moore  
Kenneth Mullinix

Linda Hickey

#### Montgomery County Revenue Authority

Gayle Jamison

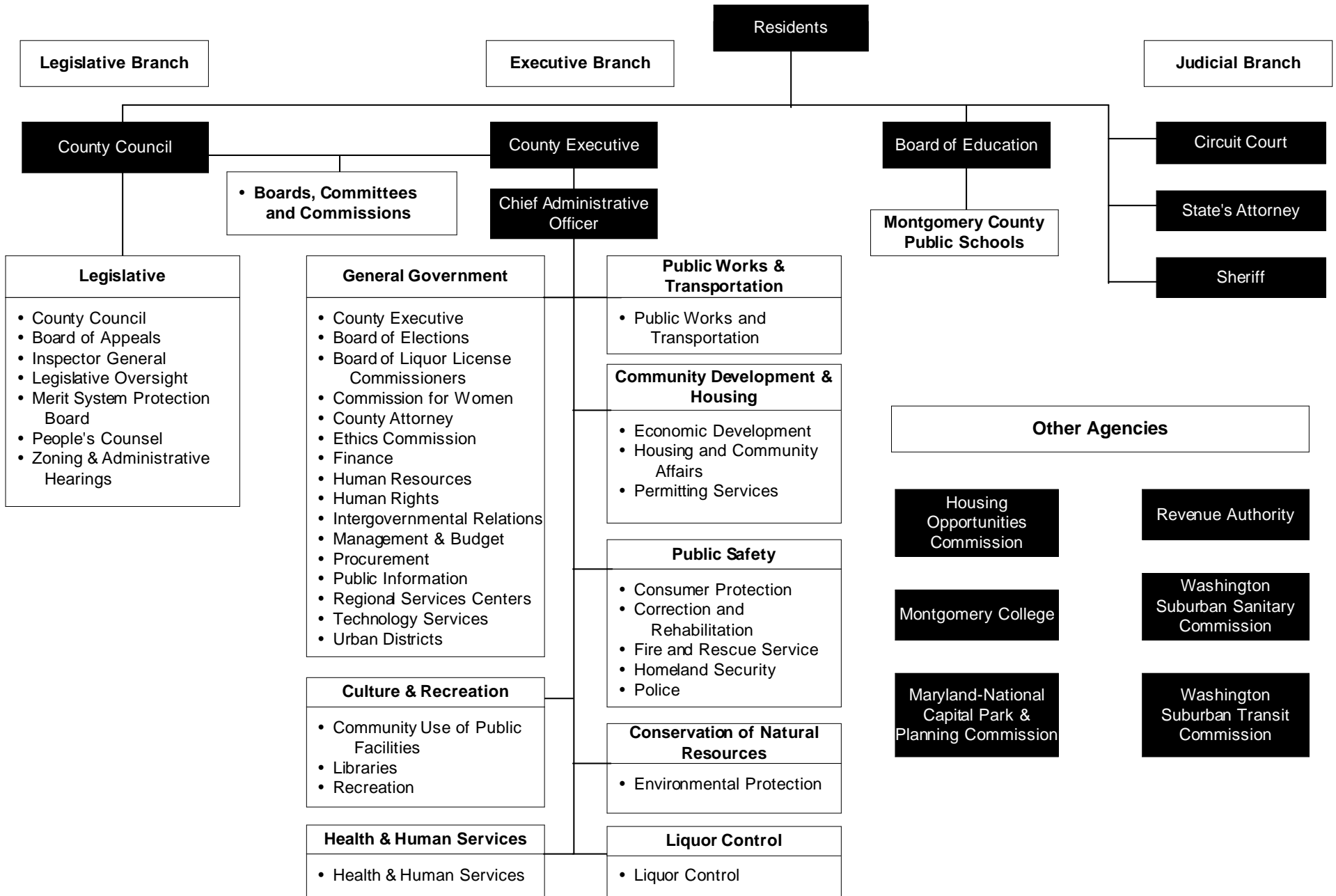
#### Bethesda Urban Partnership, Inc.

Jeff Oyer

Special thanks is extended to those who contributed significantly to continued implementation of enhanced CAFR production capabilities for FY06, including: Hank Hsu, Timothy D. Hughes, Karen Tang, Dave Rowland, Mauricio Delgado, Danielle Snowden, Jay Narang, Claudia Stalker, Karen Jackson, Mike Ferrara, Ivan Galic, Tom Stirling, and all employees of General Accounting and Grants Accounting who participated in the testing and implementation process.

Appreciation is extended to all those in the County Government who take a leadership role in the year-end closing processes and the audit process, including staff in the Department of Finance (Accounts Payable, Information Technology, Payroll, and Internal Audit), Office of Management and Budget, Office of Procurement, Department of Technology Services, and Board of Investment Trustees. Appreciation is also extended to employees in all County departments and agencies who participate in the year-end processes.

# Montgomery County, Maryland Functional Organization Chart



**MONTGOMERY COUNTY, MARYLAND**

**ELECTED OFFICIALS**

**June 30, 2006**

**COUNTY EXECUTIVE**

**Douglas M. Duncan**

**COUNTY COUNCIL**

George Leventhal  
Marilyn Praisner

President  
Vice President

Phil Andrews  
Howard Denis  
Nancy Floreen  
Michael Knapp

Tom Perez  
Steven Silverman  
Michael L. Subin

**Other Elected Officials**

Administrative Judge Circuit Court  
Clerk of the Circuit Court  
Register of Wills  
Sheriff  
State's Attorney

Ann S. Harrington  
Molly Q. Ruhl  
Joseph M. Griffin  
Raymond M. Kight  
Douglas F. Gansler

**APPOINTED OFFICIALS**

Chief Administrative Officer

Board of Appeals

Correction and Rehabilitation

County Attorney

County Council

Economic Development

Environmental Protection

Finance

Fire and Rescue Service

Health and Human Services

Homeland Security

Housing and Community Affairs

Human Resources

Inspector General

Intergovernmental Relations

Legislative Oversight

Liquor Control

Management and Budget

Merit System Protection Board

People's Counsel

Permitting Services

Police

Procurement

Public Information

Public Libraries

Public Works and Transportation

Recreation

Technology Services

Zoning and Administrative Hearings

Bruce Romer

Katherine Freeman

Arthur M. Wallenstein

Charles W. Thompson, Jr.

Stephen B. Farber

David W. Edgerley

James A. Caldwell

Timothy L. Firestine

Thomas W. Carr, Jr.

Carolyn W. Colvin

Gordon A. Aoyagi

Elizabeth B. Davison

Joseph Adler

Thomas J. Dagley

Melanie L. Wenger

Karen Orlansky

George Griffin

Beverly Swaim-Staley

Harold Kessler

Martin Klauber

Robert Hubbard

J. Thomas Manger

Beatrice P. Tignor

David S. Weaver

Parker Hamilton

Arthur Holmes, Jr.

Gregory A. Bayor

Alisoun K. Moore

Francoise Carrier

**Montgomery County Officials, Concluded**

**COMPONENT UNIT OFFICIALS**

**Montgomery County Public Schools**

**Board of Education:**

Charles Haughey, President  
Sharon Cox, Vice President

Steve Abrams	Gabriel Romero
Valerie Ervin	Sarah Horvitz,
Nancy Navarro	Student Member
Patricia O'Neill	

Jerry D. Weast, Superintendent of Schools

**Montgomery County Revenue Authority**

**Board of Directors:**

Stephen H. Edwards, Chair  
Herbert L. Tyson, Secretary-Treasurer

Phillip L. Feliciano	John R. Lane
Peter L. Gray	Scott W. Reilly, Ex-Officio

Keith Miller, Executive Director

**Bethesda Urban Partnership, Inc.**

**Board of Directors:**

Michele Horwitz Cornwell, Chair  
Elliot Schnitzer, Vice Chair

Michael Magruder, Treasurer  
Richard E. Lashley, Secretary

Richard Blumstein	Deborah Snead
Patricia A. Harris	Carol Trawick
Jack D. Hayes	Jon Weintraub
Dee Carl Metz	

W. David Dabney, Executive Director

**Montgomery Community College**

**Board of Trustees:**

Sylvia W. Crowder, Chair  
Roberta F. Shulman, First Vice Chair  
Michael C. Lin, Second Vice Chair

Mary E. Cothran	Owen D. Nichols
Gene W. Counihan	Robert E. Shoenberg
Jong-on Hahm	Kanika M. Hughley, Student
Stephen Z. Kaufman	

Charlene R. Nunley, President and Secretary-Treasurer

**Housing Opportunities Commission of Montgomery County**

**Commissioners:**

Richard Y. Nelson, Jr., Chair  
Michael J. Kator, Vice Chair

Norman Cohen	Roberto R. Pinero
Norman Dreyfuss	LaKeyia L. Thompson
Y. Monroe Galloway	

D. Scott Minton, Executive Director and Secretary Treasurer

**INDEPENDENT AUDITORS**

KPMG LLP  
2001 M Street, N.W.  
Washington, DC 20036

# Elected Officials

## Montgomery County, Maryland



Douglas M. Duncan  
County Executive



George Leventhal  
Council President



Marilyn Praisner  
Council Vice-President



Phil Andrews  
Council Member



Howard Denis  
Council Member



Nancy Floreen  
Council Member



Michael Knapp  
Council Member



Tom Perez  
Council Member



Steven Silverman  
Council Member



Michael L. Subin  
Council Member