

MONTGOMERY COUNTY MARYLAND

Comprehensive Annual Financial Report



Fiscal Year 2009

July 1, 2008 - June 30, 2009
Rockville, Maryland

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, 2008

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.



President

Executive Director

MONTGOMERY COUNTY MARYLAND

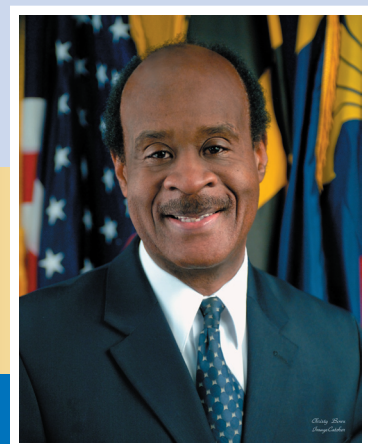
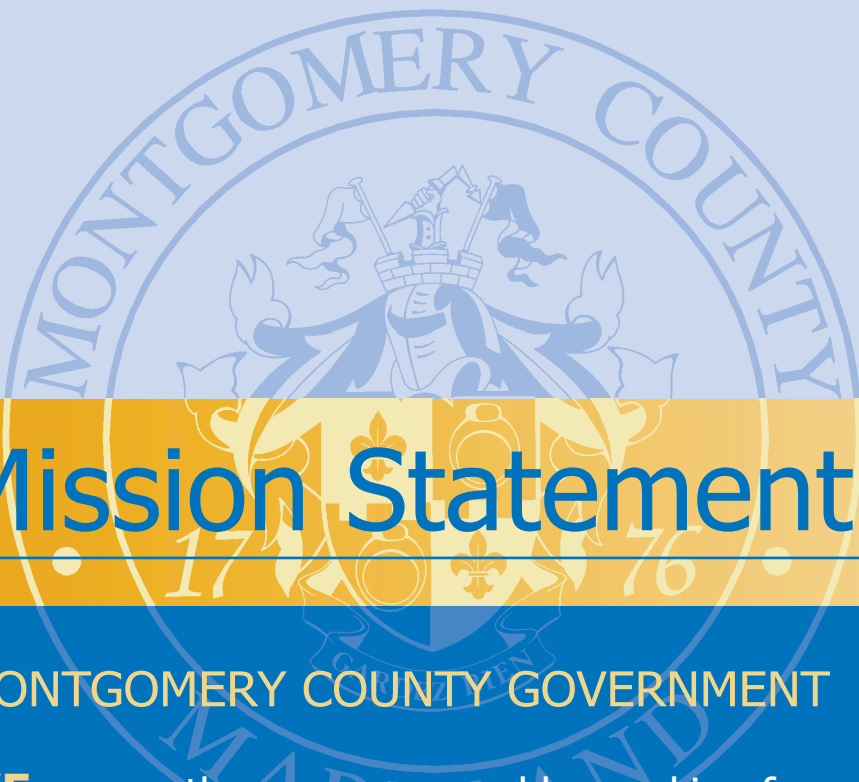
Comprehensive Annual Financial Report



Prepared by the
DEPARTMENT OF FINANCE

Jennifer E. Barrett, Director
101 Monroe Street
Rockville, Maryland 20850
240-777-8860

Fiscal Year 2009
July 1, 2008 - June 30, 2009



Isiah Leggett
ISIAH LEGGETT

Mission Statement

MONTGOMERY COUNTY GOVERNMENT

WE pursue the common good by working for and with Montgomery County's diverse community members to provide:

- A Responsive and Accountable County Government
- Affordable Housing in an Inclusive Community
- An Effective and Efficient Transportation Network
- Children Prepared to Live and Learn
- Healthy and Sustainable Communities
- Safe Streets and Secure Neighborhoods
- A Strong and Vibrant Economy
- Vital Living for All of Our Residents

AS dedicated public servants, the employees of the Montgomery County government strive to embody in our work these essential values:

- Collaboration
- Inclusiveness
- Knowledge
- Competence
- Innovation
- Respect for the Individual
- Fiscal Prudence
- Integrity
- Transparency

Montgomery County, Maryland
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 Fiscal Year Ended June 30, 2009
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INTRODUCTORY SECTION



DEPARTMENT OF FINANCE

Isiah Leggett
County Executive

Jennifer E. Barrett
Director

December 24, 2009

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, 2009.

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 Clifton Gunderson 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, 2009. The independent auditors' report is located at the front of the financial section of this report. 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.

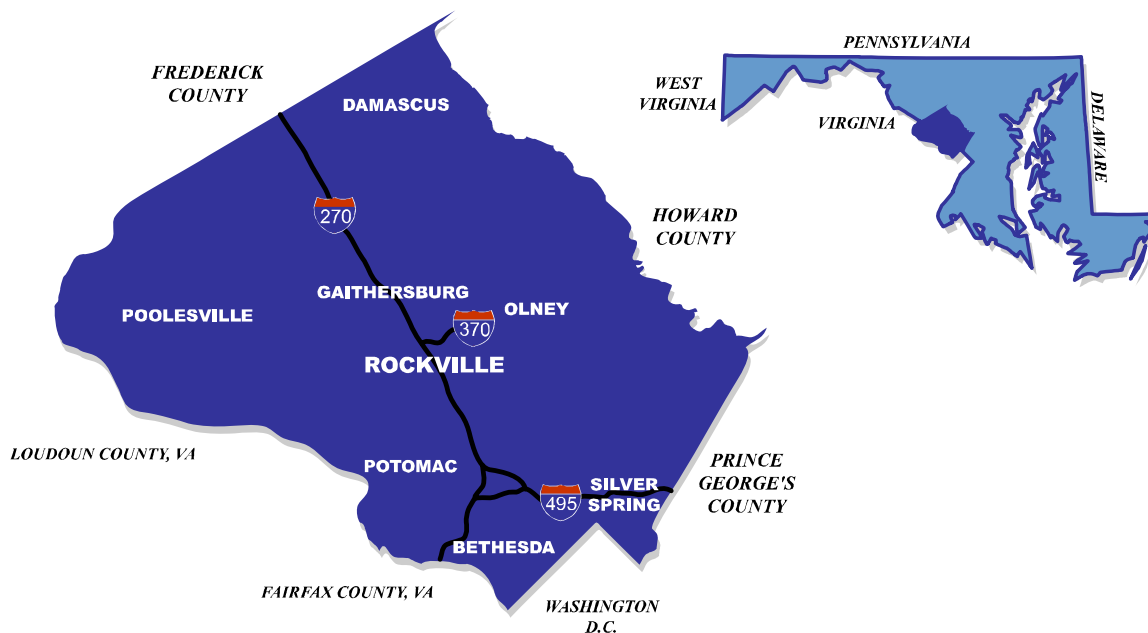
GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The MD&A can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

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.

Office of the Director

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 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

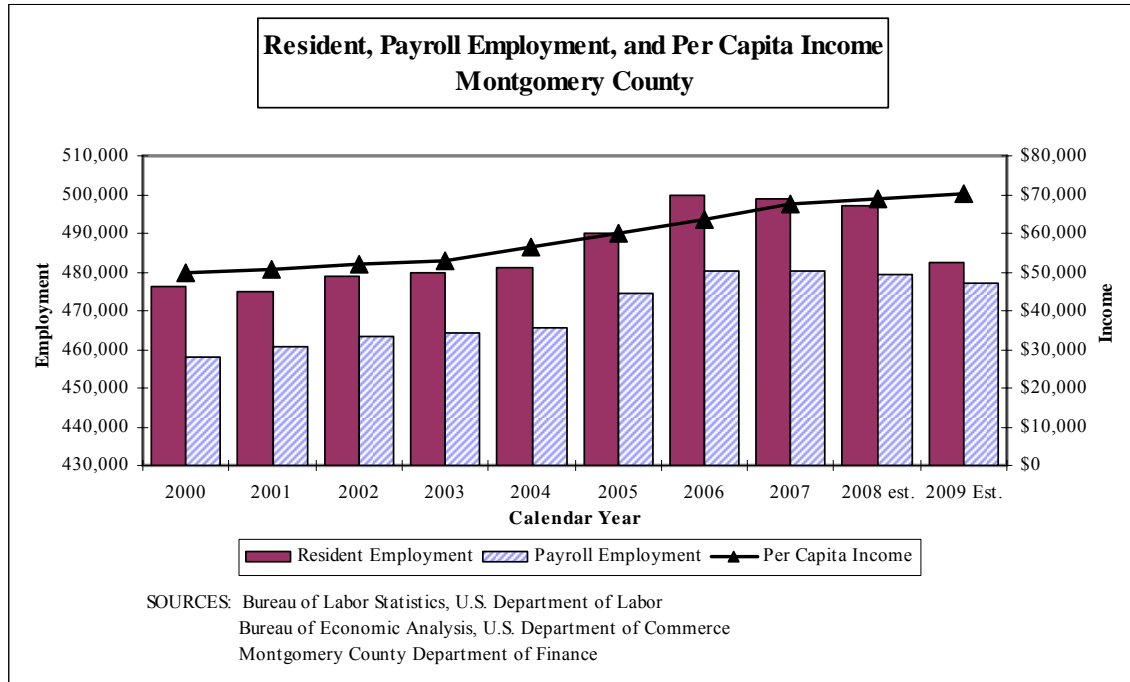
The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Montgomery County operates.

The Local Economy

Because the Washington region's economy is dependent on spending by the federal government, the deceleration in the growth of federal procurement between fiscal years 2003 and 2007 has had an effect on the region's economy. According to data from the U.S. Census Bureau, federal procurement increased at an average annual rate of 12.8 percent between federal fiscal year (FFY) 1998 and FFY04. Between FFY04 and FFY07, federal procurement increased from an estimated \$52.8 billion to \$59.1 billion in fiscal year 2007 – an average annual rate of only 3.8 percent. However, in FFY08, federal procurement increased from \$59.1 billion to \$66.5 billion – an increase of 12.4 percent. That increase nearly matches the average annual growth rate between FFY98 and FFY04.

Personal Income and Employment

Income tax revenues for the County represented 50.8 percent of total tax revenues for the General Fund in FY09. Two economic indicators, personal income and employment, are the major contributors that drive income tax receipts. On a calendar year basis, per capita personal income increased from \$49,659 in 2000 to an estimated \$70,059 in 2009 – an average annual rate of 3.9 percent. However, over the past ten years, the rate of growth in per capita personal income experienced two distinct cycles. From 2000 to 2006, per capita income grew at a 4.2 percent average annual rate, while it is estimated to have grown at an annual rate of 3.3 percent from 2006 to 2009.

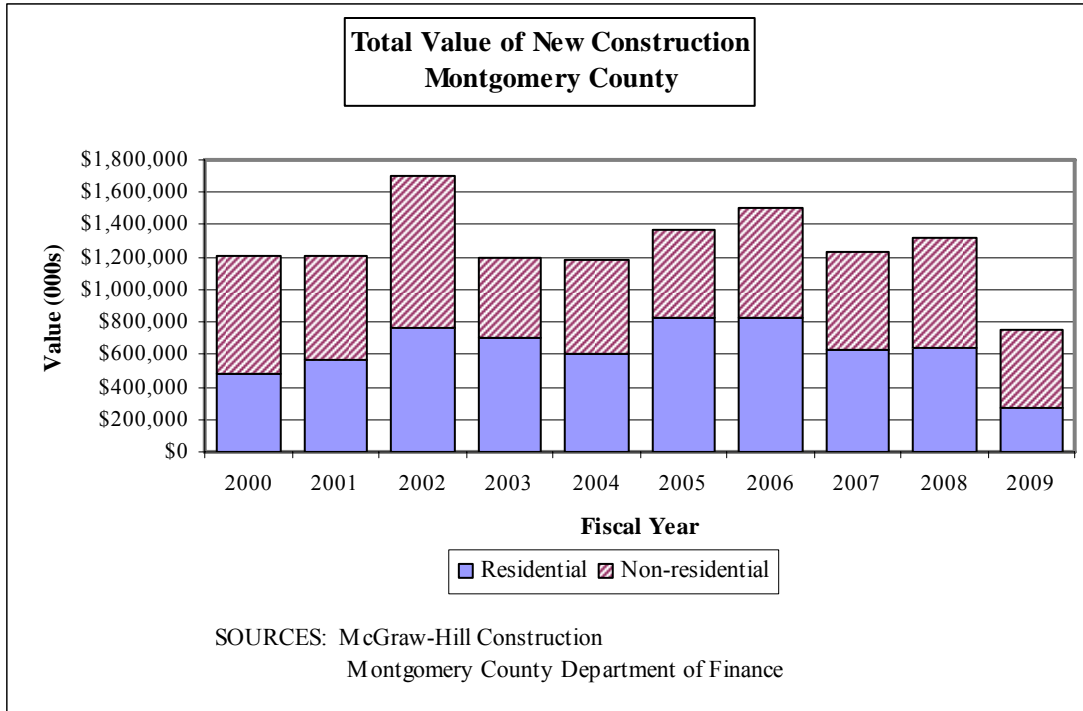


In 2000, resident employment in Montgomery County stood at 476,197. By calendar year 2009, employment is expected to reach 482,255 — an average annual increase of 0.1 percent. However, growth in resident employment experienced two distinct cycles. Between 2000 and 2006, employment grew at an average annual rate of 0.8 percent, while resident employment declined at an estimated average annual rate of 1.2 percent between 2006 and 2009. Payroll employment in the County was approximately 457,900 in 2000 and could reach an estimated 477,200 jobs in 2009 — an average annual growth rate of 0.5 percent. Employment data are not seasonally adjusted.

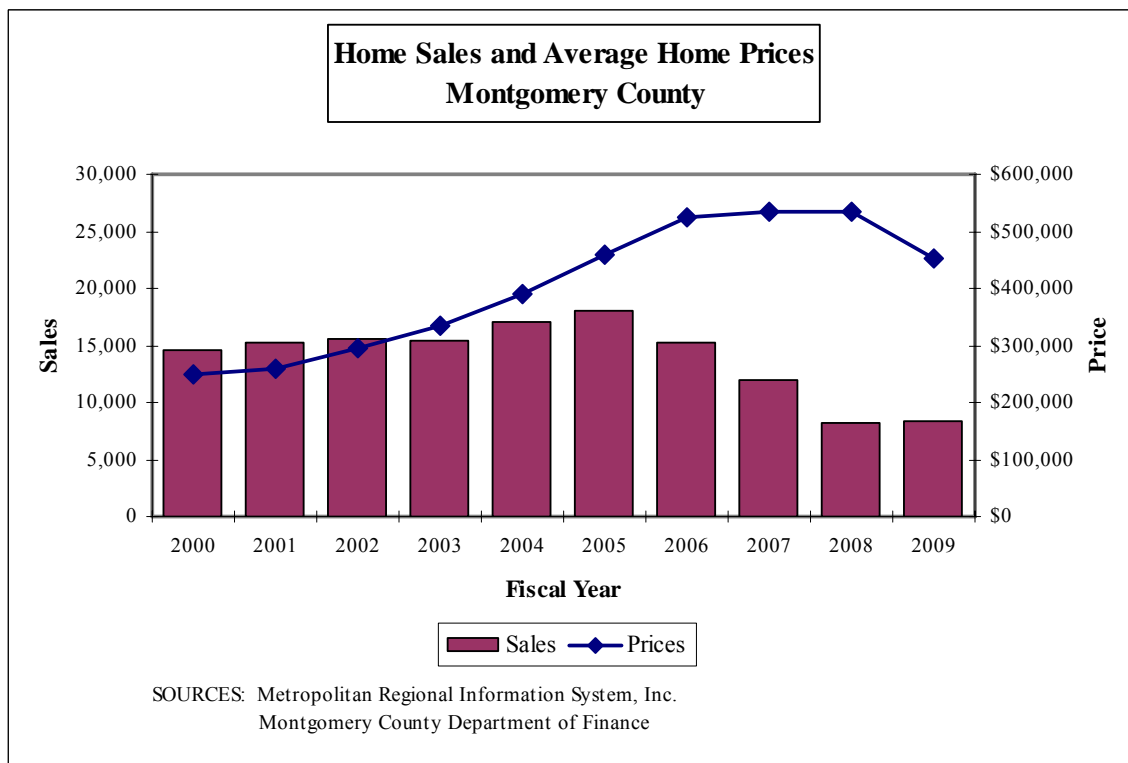
Construction and Real Estate

The property tax (tax-supported) and the transfer and recordation taxes consisted of 37.9 percent and 4.2 percent share, respectively, of total tax revenues for the General Fund in FY09. Construction and real estate activity play a significant role in Montgomery County's economy and 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. Changes in home prices affect both the property tax and the transfer and recordation taxes. The decrease in home values during FY09 did not immediately affect the taxable assessable base for residential property because of the outstanding amount in the homestead tax credit. While average prices were down a dramatic 15.8 percent in FY09, sales of homes increased 2.9 percent largely attributed to increases during the April-June peak sales period. That modest increase in home sales followed declines of 15.7 percent in FY06, 21.4 percent in FY07, and 31.3 percent in FY08. The dramatic decrease in average sales prices more than offset the increase in sales such that transfer taxes from residential sales were down 18.1 percent with the overall receipts from the tax down 19.4 percent in FY09. Recordation taxes collected for the General Fund were also down 22.4 percent over FY09 attributed, in part, to a 37.9 percent decline in refinancing.

During FY09, the value of total new construction in the County stood at nearly \$746.6 million, which was the lowest value since FY97. The value of non-residential construction added \$479.9 million to the County's real estate property and below the average added value of \$614.2 million over the previous five fiscal years. The value of new residential construction was down 58.3 percent from FY08 and was the lowest since FY96.

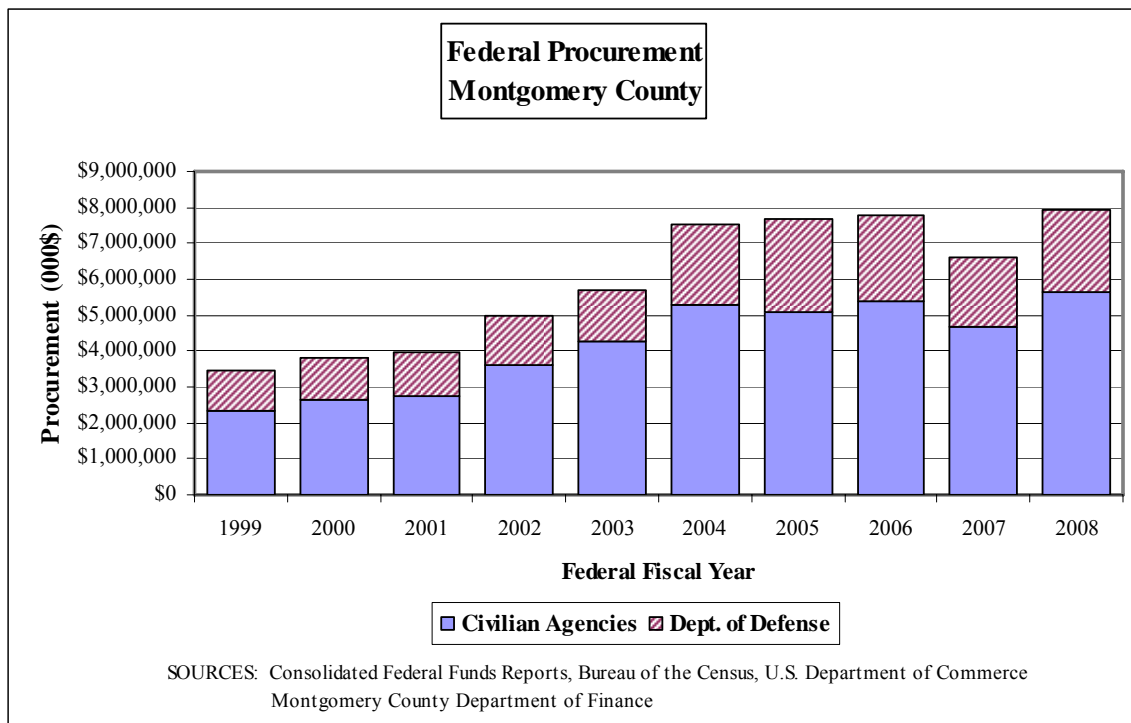


At the same time that the County experienced a drop in the value of residential construction, the residential real estate market experienced a dramatic decline in average sales price (↓15.8%), while sales were up a modest 2.9 percent. The decline in the average sales price of a home in Montgomery County was dramatic in FY09, that decline followed an average annual increase of 15.4 percent from FY01 to FY06.



Federal Procurement Spending

According to data provided by the Bureau of the Census, U.S. Department of Commerce, businesses in Montgomery County received nearly \$8.0 billion in procurement contracts from the federal government in federal fiscal year (FFY) 2008 (October 1, 2007 through September 30, 2008), the latest year for which data are available. This represents an increase of nearly 21 percent over the previous federal fiscal year. From FFY98 to FFY08, federal procurement increased at an average annual rate of nearly 8.6 percent increasing from \$3.5 billion in FFY98 to nearly \$8.0 billion in FFY08. Based on historical data through FFY07, over two-thirds of federal procurement dollars in the County come from federal civilian agencies compared to less than one-third from the Department of Defense (DOD). While federal procurement declined 14.9 percent in FFY07, the dramatic increase in FFY08 to nearly \$8.0 billion restored federal spending to its 2004-2006 levels. Such largess by the federal government in the County’s economy helped create a modest expansion in commercial property during FY08. Therefore, the federal government continues to play a significant role in the County’s economy through direct employment and through the procurement of goods and services from County businesses.

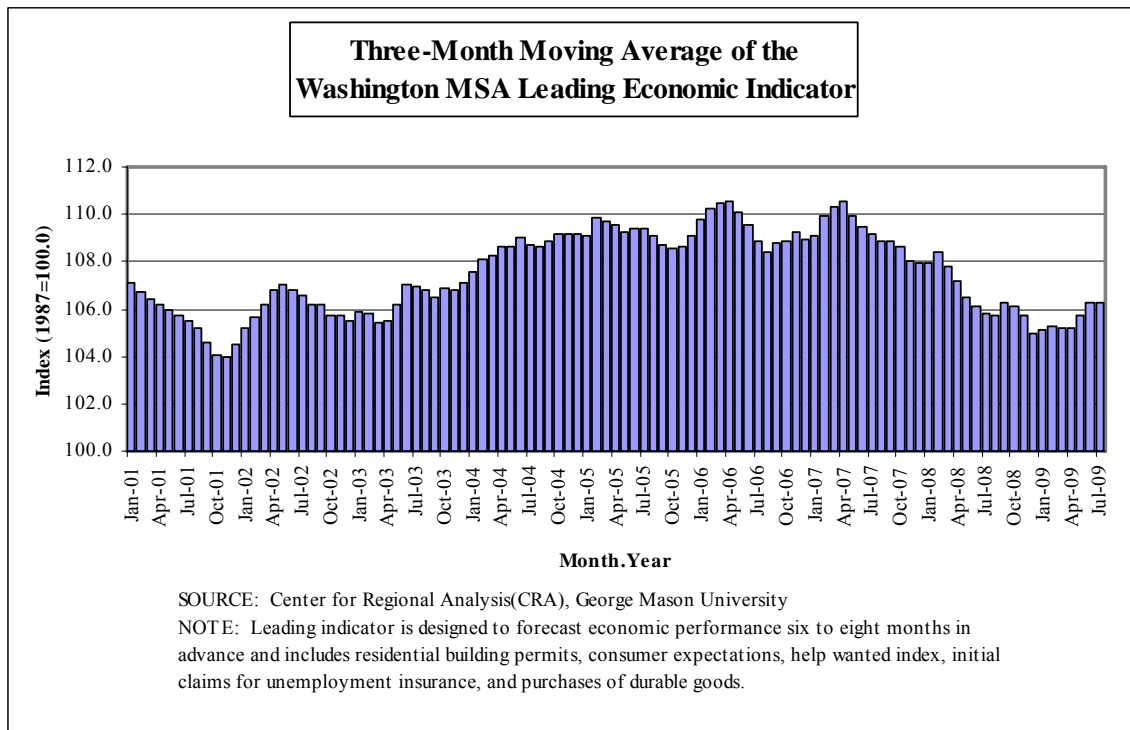


Future Economic Outlook

Following a year in which the County’s economy experienced a decline in employment, modest increases in personal income, and weak construction, the outlook for FY10 is expected to see a further decline in employment and a slight rebound in the real estate market particularly home sales. Based on preliminary data from the real estate market, there has been a dramatic increase in home sales during the first two months of FY10 compared to the same two months in FY09 (↑28.8%), although average prices continued to decline (↓12.1%) albeit at a much slower pace. If the real estate market undertakes a modest rebound in FY10, either through sales or price increases, the revenues from transfer and recordation taxes will experience improvement compared to FY09. Because of the possibility of improvement in the real estate and equity markets in FY10, income taxes from taxpayers who file for an extension may experience a greater increase in FY11 than currently estimated. The revenues from those taxpayers will offset the expected slowdown or decline in withholdings attributed to declines in both resident and

payroll employment through the remainder of FY10 and therefore, the possibility of a decline in total personal income and wages and salaries.

According to the Center for Regional Analysis (CRA), George Mason University, the Washington Area Leading Index, which forecasts the performance of the region’s economy six to eight months in advance, has increased three of the last four months (April 2009 to July 2009) after declining 4.9 percent since reaching its peak in April 2007. This recent pattern in the leading index suggests a sustained recovery. However, the duration of this recovery will depend on consumer confidence in the economy and the sustainability of recent home sales thereby encouraging an improvement in the residential construction sector. The hardest hit sectors – retail trade and construction – have dramatically cut jobs over the past year in response to weak consumer spending and, until the late spring, dismal home sales. According to CRA, “the likelihood that either of these sectors will experience job growth before the end of calendar year 2009 is remote.” (*Metropolitan Washington Area Economic Indices*, September 2009).



Collective Bargaining

The current three year agreement with the Fire and Rescue Bargaining Unit, the International Association of Fire Fighters Local 1664, expires June 30, 2011. This agreement was amended in FY09. Significant economic terms of the agreement as amended include:

- A general wage adjustment of 2 percent effective in the first full pay period after July 1, 2008; a 2 percent adjustment in January 2009; a 4 percent adjustment scheduled for July 2009 postponed per amendment, but salary-based benefits not to be diminished by the postponement; and a 3.5 percent adjustment in July 2010;
- A service increment of 3.5 percent for eligible employees;
- A new longevity adjustment at 28 years of service in July 2009;

- An expansion of the list of illnesses for which an employee is automatically entitled to a service-connected disability retirement; and
- Limitation of employer contribution toward the high option prescription drug plan to 80 percent of the value of the standard option plan.
- Employees can accept a forfeiture of annual leave in lieu of other disciplinary actions; the dollar amount of the forfeited leave is donated to a designated charity.

The current three-year agreement with the Police Bargaining Unit, the Fraternal Order of Police Lodge 35, was set to expire on June 30, 2010. However, the agreement was amended to expire on June 30, 2011. Significant economic terms of the agreement as amended include:

- A general wage adjustment computed by adding \$3,151 at Step 0, Year 1, with increments and promotions for all other steps and pay grades calculated from the new Step 0, Year 1 basis (equates to 7.5 percent) effective July 1, 2007; a 4 percent adjustment in July 2008; and a 4.25 percent adjustment scheduled in July 2009, postponed per amendment; salary-based benefits not to be diminished due to the postponement
- A service increment of 3.5 percent for eligible employees;
- Pension changes that re-establish a retirement DROP plan, increase the maximum credited service to 36 years, and provide for unreduced pension benefits with 25 years of credited service at any age;
- Officers who live outside the County, but within the general commuting area can take assigned vehicles to/from place of domicile; and
- Officers can accept a forfeiture of annual leave in lieu of suspension and the dollar amount of the forfeited leave can be donated to a designated charity.

The three 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, 2010. This agreement was amended in FY09. Significant economic terms of the agreements as amended include:

- A general wage adjustment of 4 percent effective the first full pay period after July 1, 2007; a 4.5 percent adjustment in July 2008; and a 4.5 percent adjustment scheduled for July 2009 postponed per amendment;
- A 1 percent increase in longevity (totaling 3 percent) effective the first full pay period after January 1, 2008;
- A service increment of 3.5 percent for eligible employees;
- An increase in the Social Security integration multiplier to 1.65% for ERS Group E members; and
- Introduction of a Guaranteed Retirement Income Plan (GRIP) option effective July 1, 2009.

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. Withdrawals may be used only to support appropriations which have become unfunded, and, unless decided otherwise by six or more council members, may be made only under certain economic conditions.

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, affordable housing, transportation, 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 FY10-15 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 FY09 that are expected to affect future financial position, include the following:

Housing: The Montgomery Housing Initiative Special Revenue Fund provided total resources of over \$25.7 million for the acquisition, preservation, and rehabilitation of affordable housing in the County. In addition, \$2.9 million of new revenue was appropriated to the fund.

Public Safety: The County opened a new Family Justice Center that will house a variety of agencies that provide services to families impacted by domestic violence.

The County opened a completely new fire and rescue station in the Germantown/Kingsview area. Station 22 will include expanded emergency service and is intended to serve the needs of the growing areas of Germantown, Boyds, and Clarksburg.

Public Works and Transportation: The County is expanding the Silver Spring Transit Center into a large 3-story, multi-modal center that is intended to improve pedestrian safety, accommodate high traffic, and improve transit accessibility throughout the Silver Spring area.

Culture and Recreation: The County began construction in early FY09 on the new Silver Spring Civic Building and Veterans Plaza. The Building will be used to host performances, banquets, and other presentations. The Plaza will include a memorial to the service of Montgomery County veterans.

General Government: The County has spent \$16.9 million implementing a new state-of-the-art financial management information system. Concurrently with the project, the County is re-engineering several major business processes.

The County purchased a large warehouse facility in Gaithersburg to house liquor control operations and to accommodate its growing inventory.

In FY09, the County started re-locating several departments to a new office complex it purchased and is renovating in the Gaithersburg area of the County. The \$107 million project will house all of the County's public safety headquarters as well as several other agencies.

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, 2008. Montgomery County has received the Certificate of Achievement more times than any other county in the nation – thirty-nine times – as early as 1951 and consecutively for thirty-seven 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 the Distinguished Budget Presentation Award to Montgomery County, Maryland, for its annual budget for the fiscal year beginning July 1, 2009. In order to receive this award, a government 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 every year 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.

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 Hawkins, Chief Operating Officer, Lenny Moore, Controller during FY09, and his staff, particularly the General Accounting, Grants Accounting, and Administration Sections, for their outstanding performance in the preparation of 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 that reads "Jennifer E. Barrett". The signature is written in a cursive style with a large initial "J" and "B".

Jennifer E. Barrett
Director of Finance



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

Lenny Moore	Kyna Carr	Cindy Lee	Perla Campbell
Gerri Davis	Gloria Diaz	Stephen M. O'Malley	Michael Summey
Mauricio Delgado	Michael E. Edelin, Sr.	Nora A. Ravarra	Lih Jiang
Susan E. Kaplan	Aileen Hu	Lal Sangliani	Erin Von Nessen
Jay Narang	Karen J. Jackson	Claudia L. Stalker	Dolores Horne
Felix O. A. Ogunba	Veronica Jaua	Darane Tiev	Yvette Brogden
Danielle R. Snowden	John Ji	Joyce Wallace-Dennis	

Department of General Services

Maggie Orsini
Quinton McHenry
Rick Taylor and the Print Shop

Michelle West

Department of Liquor Control

Melissa Chui
Sunil Pandya

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

Department of Finance

Jennifer Barrett	Robert Hagedoorn	John Swaney
Michael Coveyou	Nancy Moseley	Laleh Shabani
Terry Fleming	David Platt	Glenn Wyman

Department of Environmental Protection

Anthony Skinner
Tom Kusterer

Richard Hands
Scott McClure

Office of Management and Budget

Alex Espinosa
Beryl Fenberg

Catherine Patterson

Office of Public Information

Thomas Whorton

Department of Transportation

Heidi Metzger
Luz Rodriguez

Rick Siebert

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
Varun Chawla

Montgomery County Revenue Authority

Michael Boone

Montgomery College

Thomas Sheeran
Kenneth Mullinix

Ruby Sherman

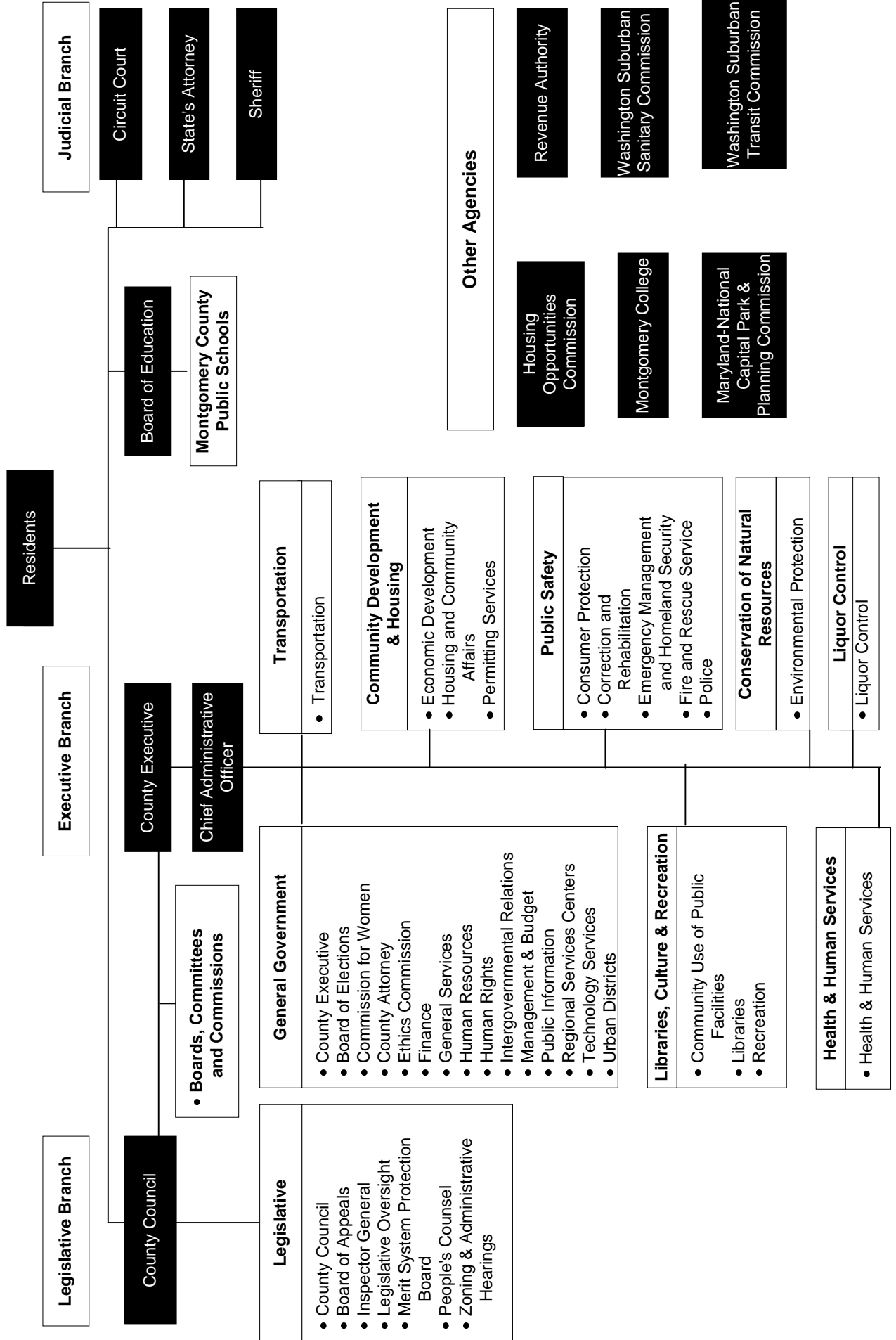
Bethesda Urban Partnership, Inc.

Jeff Oyer

Special thanks is extended to those who contributed significantly to continued implementation of enhanced CAFR production capabilities for FY09, including: Hank Hsu, Gael Le Guellec, Lenny Moore, Mauricio Delgado, Danielle Snowden, Gloria Diaz, Jay Narang, Claudia Stalker, Susan Kaplan, John Ji, 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, and Payroll), 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, 2009

COUNTY EXECUTIVE

Isiah Leggett

COUNTY COUNCIL

Phil Andrews	President
Roger Berliner	Vice President
Marc Elrich	George Leventhal
Valerie Ervin	Nancy Navarro
Nancy Floreen	Duchy Trachtenberg
Michael Knapp	

Other Elected Officials

Administrative Judge Circuit Court	Ann S. Harrington
Clerk of the Circuit Court	Loretta Knight
Register of Wills	Joseph M. Griffin
Sheriff	Raymond M. Kight
State's Attorney	John McCarthy

APPOINTED OFFICIALS

Chief Administrative Officer	Timothy L. Firestine
Board of Appeals	Katherine Freeman
Correction and Rehabilitation	Arthur M. Wallenstein
County Attorney	Leon Rodriguez
County Council	Stephen B. Farber
Economic Development	Steven A. Silverman
Emergency Management and Homeland Security	Christopher Voss
Environmental Protection	Bob Hoyt
Finance	Jennifer E. Barrett
Fire and Rescue Service	Richard Bowers
General Services	David Dise
Health and Human Services	Uma Ahluwalia
Housing and Community Affairs	Richard Nelson
Human Resources	Joseph Adler
Inspector General	Thomas J. Dagley
Intergovernmental Relations	Melanie L. Wenger
Legislative Oversight	Karen Orlansky
Liquor Control	George Griffin
Management and Budget	Joseph F. Beach
Merit System Protection Board	Kathleen Taylor
People's Counsel	Martin Klauber
Permitting Services	Carla Reid
Police	J. Thomas Manger
Public Information	Patrick Lacefield
Public Libraries	Parker Hamilton
Recreation	Gabriel Albornoz
Technology Services	E. Steven Emanuel
Transportation	Arthur Holmes, Jr.
Zoning and Administrative Hearings	Francoise Carrier

Montgomery County Officials, Concluded

COMPONENT UNIT OFFICIALS

Montgomery County Public Schools

Board of Education:

Shirley Brandman, President
Patricia O’Neill, Vice President

Laura Berthiaume Phillip Kauffman
Christopher S. Barclay Timothy Hwang, Student Member
Judy Docca
Michael A. Durso

Dr. 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 Jonathan Powell
Peter L. Gray Diane Schwartz-Jones, Ex-Officio

Keith Miller, Executive Director

Bethesda Urban Partnership, Inc.

Board of Directors:

Jack D. Hayes, Chair
Thomas D. Murphy, Vice Chair
Peter M. Hogdson, Treasurer
Jon Weintraub, Secretary

Richard Blumstein Mark A. Kramer
Christopher Bruch Richard E. Lashley, Past Chair
Michele Horwitz Cornwell Anne C. Martin
Kenneth B. Hartman

W. David Dabney, Executive Director

Montgomery College

Board of Trustees:

Dr. Michael C. Lin, Chair
Stephen Z. Kaufman, First Vice Chair
Georgette W. Godwin, Second Vice Chair

Gloria A. Blackwell Roberta F. Shulman
Reginald Felton Marsha S. Smith
Dr. Owen D. Nichols Kenneth M. Massada, Student
Gene Counihan

Dr. Brian K. Johnson, President and Secretary-Treasurer

Housing Opportunities Commission of Montgomery County

Commissioners:

Michael J. Kator, Chair
Roberto R. Pinero, Vice Chair
Norman Dreyfuss, Chair Pro Tem

Jean Banks Pamela T. Lindstrom
Norman Cohen Sally Roman

Annie B. Alston, Executive Director and Secretary-Treasurer

INDEPENDENT AUDITORS

Clifton Gunderson LLP
9515 Deereco Road, Suite 500
Timonium, MD 21093

Elected Officials

Montgomery County, Maryland



Isiah Leggett
County Executive



Phil Andrews
Council President



Roger Berliner
Council Vice-President



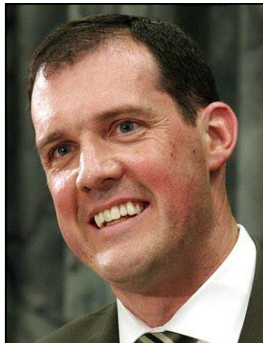
Marc Elrich
Council Member



Valerie Ervin
Council Member



Nancy Floreen
Council Member



Michael Knapp
Council Member



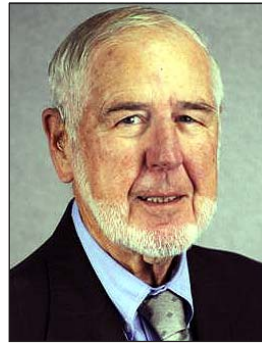
George Leventhal
Council Member



Nancy Navarro
Council Member



Duchy Trachtenberg
Council Member



Donald Praisner
Council Member

“Don Praisner lived a life marked by integrity, commitment to excellence, and duty. We are a richer Montgomery County because Don Praisner lived.” —

Statement from County Executive
Isiah Leggett in memory of
Council Member Donald Praisner

