

## Change in Ending Fund Balance

	FY14 Approved Ending Fund Balance	FY15 Projected Ending Fund Balance	Change in Fund Balance	% Change
<b>Tax Supported</b>				
<b>Montgomery County Government</b>				
County General Fund	143,861,771	150,017,283	6,155,512	4.28 %
Bethesda Urban District	89,173	95,377	6,204	6.96 %
Silver Spring Urban District	274,874	82,326	-192,548	-70.05 %
Wheaton Urban District	47,025	46,367	-658	-1.40 %
Mass Transit	348,730	432,243	83,513	23.95 %
Fire	939,939	603,023	-336,916	-35.84 %
Recreation	215,506	133,936	-81,570	-37.85 %
Revenue Stabilization Fund	210,816,199	229,851,465	19,035,266	9.03 %
<b>Montgomery College</b>				
Current Fund MC	3,996,538	4,023,113	26,575	0.66 %
Emergency Repair Fund	765,201	566,072	-199,129	-26.02 %
<b>M-NCPPC</b>				
Administration Fund	1,857,947	946,291	-911,656	-49.07 %
Park Fund	2,420,579	2,882,469	461,890	19.08 %
<b>Non-Tax Supported</b>				
<b>Montgomery County Government</b>				
Water Quality Protection Fund	5,516,765	10,444,398	4,927,633	89.32 %
Cable Television	104,681	384,337	279,656	267.15 %
Community Use of Public Facilities	2,727,484	4,085,503	1,358,019	49.79 %
Bethesda Parking District	13,545,851	8,329,564	-5,216,287	-38.51 %
Montgomery Hills Parking District	39,860	82,009	42,149	105.74 %
Silver Spring Parking District	12,173,046	11,724,685	-448,361	-3.68 %
Wheaton Parking District	674,841	818,734	143,893	21.32 %
Permitting Services	15,124,871	9,194,163	-5,930,708	-39.21 %
Solid Waste Collection	1,802,982	1,048,636	-754,346	-41.84 %
Vacuum Leaf Collection	1,398,794	950,243	-448,551	-32.07 %
Liquor Control	3,024,478	3,054,025	29,547	0.98 %

### Explanation of Changes in Fund Balance Greater Than 10%

- Silver Spring Urban District: The change in fund balance is to meet the policy level of 2.5% of resources.
- Mass Transit, Fire, and Recreation: The County's policy is to maximize tax supported reserves in the General Fund, which is limited by the County Charter to five percent of the prior year's General Fund revenues. Reserves in the property tax special funds have been minimized as much as possible consistent with this reserve policy.
- Emergency Repair Fund: The FY15 budget assumes use of fund balance. The projected ending fund balance is consistent with policy.
- Administration Fund: The projected ending fund balance is within the policy level of approximately 3 percent of resources.
- Park Fund: The projected ending fund balance is within the policy level of approximately 3 percent of resources.
- Water Quality Protection Fund: Fund balance is increasing to meet anticipated capital program expenditures, additional debt service requirements, and to maintain rate stability. The fund balance is consistent with policy and debt service coverage requirements.
- Cable Television: The FY14 ending fund balance was below the adopted policy level for this fund. The recommended budget assumes gradual buildup of fund balance to the policy level over the next two years.
- Vacuum Leaf Collection: The projected ending fund balance is consistent with policy.
- Community Use of Public Facilities: Higher ending fund balance reflects unexpected prior year carryover.
- Solid Waste Collection: Reduced fund balance reflects use of accumulated reserves for planned construction projects. The projected ending fund balance is consistent with policy.

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### Explanation of Changes in Fund Balance Greater Than 10% (Continued)

- Bethesda Parking District: Reduced fund balance reflects use of accumulated reserves for planned construction projects. The projected ending fund balance is consistent with policy.
- Montgomery Hills Parking District: Higher ending fund balance reflects unexpected prior year carryover.
- Wheaton Parking District: Higher ending fund balance reflects unexpected prior year carryover.
- Permitting Services: The projected ending fund balance is consistent with policy. Fund balance above the policy level is being set aside to support planned capital program expenditures.