

## Change in Ending Fund Balance

	FY13 Approved Ending Fund Balance	FY14 Projected Ending Fund Balance	Change in Fund Balance	% Change
<b>Tax Supported</b>				
<b>Montgomery County Government</b>				
County General Fund	139,002,387	143,862,200	4,859,813	3.50 %
Bethesda Urban District	86,710	89,173	2,463	2.84 %
Silver Spring Urban District	68,038	74,438	6,400	9.41 %
Wheaton Urban District	20,183	40,419	20,236	100.26 %
Mass Transit	460,151	662,978	202,827	44.08 %
Fire	712,851	629,952	-82,899	-11.63 %
Recreation	248,005	438,982	190,977	77.01 %
Revenue Stabilization Fund	160,752,475	210,860,299	50,107,824	31.17 %
<b>Montgomery College</b>				
Current Fund MC	5,744,689	3,996,538	-1,748,151	-30.43 %
Emergency Repair Fund	676,184	765,201	89,017	13.16 %
<b>M-NCPPC</b>				
Administration Fund	705,404	862,427	157,023	22.26 %
Park Fund	3,059,533	3,394,975	335,442	10.96 %
<b>Non-Tax Supported</b>				
<b>Montgomery County Government</b>				
Cable Television	388,203	299,454	-88,749	-22.86 %
Water Quality Protection Fund	2,527,787	5,561,447	3,033,660	120.01 %
Community Use of Public Facilities	1,707,663	2,488,562	780,899	45.73 %
Bethesda Parking District	4,242,872	13,387,862	9,144,990	215.54 %
Montgomery Hills Parking District	40,119	45,682	5,563	13.87 %
Silver Spring Parking District	8,946,824	12,334,243	3,387,419	37.86 %
Wheaton Parking District	522,617	675,083	152,466	29.17 %
Permitting Services	4,712,615	13,138,255	8,425,640	178.79 %
Solid Waste Collection	1,892,511	1,802,982	-89,529	-4.73 %
Vacuum Leaf Collection	1,093,041	1,774,957	681,916	62.39 %
Liquor Control	1,608,386	3,024,478	1,416,092	88.04 %

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

- Wheaton Urban District: The fund balance is increasing to meet the policy level of 2.5% of resources.
- Revenue Stabilization Fund: The increase in fund balance is due to legally required contributions as a result of higher than budgeted revenues in FY13 and the mandatory annual contribution of 0.5 percent of Adjusted Governmental Revenues in FY14.
- 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.
- Current Fund MC: The FY14 budget assumes use of fund balance. The projected ending fund balance is within the policy level of 3-5 percent of total resources less the County's local contribution.
- Emergency Repair Fund: Higher ending fund balance reflects unexpected prior year carryover.
- 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 4 percent of resources.
- Water Quality Protection Fund: The recommended budget includes a change to the rate structure of the Water Quality Protection Charge. The fund balance is consistent with policy and debt service coverage requirements.
- Cable Television: The FY13 ending fund balance was below the adopted policy level for this fund. The recommended budget assumes additional use of fund balance to support high priority cable and broadband technology initiatives.

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

- Vacuum Leaf Collection: Increase in fund balance is to accumulate reserves and avoid abrupt rate increases to fund future equipment replacement.
- Community Use of Public Facilities: Higher ending fund balance reflects unexpected prior year carryover.
- Bethesda Parking District: Higher ending fund balance includes proceeds from revenue bonds for construction of Lot 31 garage in future years.
- Montgomery Hills Parking District: Higher ending fund balance is budgeted within policy level.
- Silver Spring Parking District: Higher ending fund balance reflects unexpected prior year carryover.
- Wheaton Parking District: Higher ending fund balance reflects unexpected prior year carryover.
- Liquor Control: Increase in fund balance reflects gradual build-up to policy level.
- Permitting Services: Increase in fund balance is due to improving construction market activity and a few, large projects.