

Change in Ending Fund Balance

| | FY11 Approved Ending Fund Balance | FY12 Projected Ending Fund Balance | Change in Fund Balance | % |
|-------------------------------------|-----------------------------------------|------------------------------------------|---------------------------|----------|
| Tax Supported | | | | |
| Montgomery County Government | | | | |
| County General Fund | 124,767,437 | 131,516,720 | 6,749,283 | 5.41 % |
| Bethesda Urban District | 86,060 | 86,000 | -60 | -0.07 % |
| Silver Spring Urban District | 31,560 | 67,340 | 35,780 | 113.37 % |
| Wheaton Urban District | 15,680 | 37,270 | 21,590 | 137.69 % |
| Bradley Noise Abatement | 16,240 | 25,080 | 8,840 | 54.43 % |
| Cabin John Noise Abatement | 5,010 | 5,830 | 820 | 16.37 % |
| Mass Transit | 1,220,740 | 47,190 | -1,173,550 | -96.13 % |
| Fire | 1,432,300 | 652,120 | -780,180 | -54.47 % |
| Recreation | 1,110,210 | 898,160 | -212,050 | -19.10 % |
| Revenue Stabilization Fund | 94,330,765 | 118,050,910 | 23,720,145 | 25.15 % |
| Montgomery College | | | | |
| Current Fund MC | 3,500,000 | 3,500,000 | 0 | 0.00 % |
| Emergency Repair Fund | 403,146 | 452,322 | 49,176 | 12.20 % |
| M-NCPPC | | | | |
| Administration Fund | 852,460 | 698,130 | -154,330 | -18.10 % |
| Park Fund | 3,398,090 | 3,371,330 | -26,760 | -0.79 % |
| Non-Tax Supported | | | | |
| Montgomery County Government | | | | |
| Cable Television | 163,530 | 1,213,000 | 1,049,470 | 641.76 % |
| Water Quality Protection Fund | 634,170 | 803,750 | 169,580 | 26.74 % |
| Community Use of Public Facilities | 1,011,390 | 964,390 | -47,000 | -4.65 % |
| Bethesda Parking District | 8,800,720 | 24,950,670 | 16,149,950 | 183.51 % |
| Montgomery Hills Parking District | 95,780 | 99,790 | 4,010 | 4.19 % |
| Silver Spring Parking District | 3,086,570 | 6,793,400 | 3,706,830 | 120.10 % |
| Wheaton Parking District | 139,690 | 692,530 | 552,840 | 395.76 % |
| Permitting Services | -2,662,970 | 1,695,840 | 4,358,810 | 163.68 % |
| Solid Waste Collection | 1,568,300 | 1,731,080 | 162,780 | 10.38 % |
| Solid Waste Disposal | 52,027,340 | 49,334,890 | -2,692,450 | -5.18 % |
| Vacuum Leaf Collection | 498,280 | 466,780 | -31,500 | -6.32 % |
| Liquor Control | 1,244,870 | 1,864,740 | 619,870 | 49.79 % |

Explanation of Changes in Fund Balance Greater Than 10%

- Silver Spring and Wheaton Urban Districts: Fund balance increased to achieve fund balance policy of 2.5 percent of resources.
- Bradley and Cabin John Noise Abatement: Property tax is levied at a specific rate by policy to fund debt service in this district. Scheduled debt service will end in FY13, and accumulated fund balance will be used to pay for final debt service payment.
- Revenue Stabilization Fund: Legally required contributions to the Revenue Stabilization Fund will result in annual increases of greater than 10 percent while the County increases total reserves to its adopted policy of 10 percent of Adjusted Governmental Revenues.
- 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 special taxing districts have been minimized as much as possible consistent with this reserve policy and the Charter Limit on property tax revenues.
- Emergency Repair Fund: Higher ending fund balance reflects unexpected carryover from prior year.
- Administration Fund: Prior year fund balance was higher than policy level of between 2.5%-3% of total resources.

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

- Water Quality Protection Fund: The recommended budget includes a \$13 increase in the Water Quality Protection Charge to fund additional costs associated with storm drain maintenance and compliance with clean water permit requirements. By policy, the fund must maintain a five percent reserve, and the fund balance is increased consistent with this policy.
- Cable Television: Reserves have been restored to their policy level following a departure from this fund's adopted fund balance policy due to extraordinary fiscal pressures in FY11.
- Solid Waste Collection: Increase in fund balance is due to reduced collection contract costs.
- Bethesda Parking District: Accumulation of fund balance is due to issuance of revenue bonds for construction of Lot 31 garage in future years.
- Silver Spring Parking District: Increase in fund balance is due to receipt of one-time land sale revenues.
- Wheaton Parking District: Increase in fund balance is due to higher than expected prior year carryover.
- Liquor Control: The change in fund balance is due to better than expected sales revenue and restoring fund balance closer to the policy level.
- Permitting Services: Increase in fund balance is due to gradually improving construction market activity and management actions to improve revenue generation and contain costs.