

## Change in Ending Fund Balance

	FY12 Approved Ending Fund Balance	FY13 Projected Ending Fund Balance	Change in Fund Balance	% Change
<b>Tax Supported</b>				
<b>Montgomery County Government</b>				
County General Fund	133,335,515	139,516,565	6,181,050	4.64 %
Bethesda Urban District	86,000	86,705	705	0.82 %
Silver Spring Urban District	67,340	68,710	1,370	2.03 %
Wheaton Urban District	37,270	38,643	1,373	3.68 %
Bradley Noise Abatement	23,910	0	-23,910	-100.00 %
Cabin John Noise Abatement	5,830	0	-5,830	-100.00 %
Mass Transit	763,030	162,688	-600,342	-78.68 %
Fire	1,137,870	361,494	-776,376	-68.23 %
Recreation	428,760	108,331	-320,429	-74.73 %
Revenue Stabilization Fund	114,512,824	160,636,903	46,124,079	40.28 %
<b>Montgomery College</b>				
Current Fund MC	6,500,000	5,744,689	-755,311	-11.62 %
Emergency Repair Fund	452,322	676,184	223,862	49.49 %
<b>M-NCPPC</b>				
Administration Fund	911,770	705,404	-206,366	-22.63 %
Park Fund	2,828,150	3,158,488	330,338	11.68 %
<b>Non-Tax Supported</b>				
<b>Montgomery County Government</b>				
Cable Television	113,000	586,330	473,330	418.88 %
Water Quality Protection Fund	1,128,660	2,529,409	1,400,749	124.11 %
Community Use of Public Facilities	1,218,330	1,429,106	210,776	17.30 %
Bethesda Parking District	24,317,690	4,911,752	-19,405,938	-79.80 %
Montgomery Hills Parking District	106,290	57,727	-48,563	-45.69 %
Silver Spring Parking District	6,638,450	9,458,110	2,819,660	42.47 %
Wheaton Parking District	685,200	503,810	-181,390	-26.47 %
Permitting Services	1,884,560	4,625,104	2,740,544	145.42 %
Solid Waste Collection	1,993,080	1,771,897	-221,183	-11.10 %
Vacuum Leaf Collection	495,740	737,188	241,448	48.70 %
Liquor Control	912,050	1,271,195	359,145	39.38 %

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

- Bradley and Cabin John Noise Abatement: Property tax is levied at a specific rate to fund debt service. No ending fund balance is projected because the districts will be dissolved after final scheduled debt service payments are made in FY13.
- Revenue Stabilization Fund: Increase in fund balance is due to legally required contributions as a result of higher than budgeted revenues in FY12 and the mandatory annual contribution of 0.5 percent of Adjusted Governmental Revenues in FY13.
- 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: FY13 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: FY13 budget assumes use of fund balance. The projected ending fund balance is within the policy level of approximately 3 percent of resources.
- Park Fund: Increase in fund balance is due to increased FY13 operating budget. The projected ending fund balance is within the policy level of approximately 4 percent of resources.

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

- Water Quality Protection Fund: The recommended budget includes an increase to the Water Quality Protection Charge to fund clean water permit requirements. The fund balance is consistent with policy and debt service coverage requirements.
- Cable Television: The FY12 ending fund balance was below the adopted policy level for this fund. The recommended budget assumes increasing the ending fund balance to approximately half the policy level.
- 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.
- Solid Waste Collection: The change in the fund balance reflects draw-down of excess reserves.
- Bethesda Parking District: Prior year fund balance included one-time proceeds from revenue bonds for construction of Lot 31 garage in future years.
- Montgomery Hills Parking District: Projected fund balance is budgeted within policy level.
- Silver Spring Parking District: Increase in fund balance is due to receipt of one-time land sale revenues.
- Wheaton Parking District: Projected fund balance is budgeted within policy level.
- 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 gradual build-up of reserves to policy level.