

UNRESTRICTED, UNASSIGNED FUND BALANCE/NET POSITION SCHEDULE - ALL FUNDS

| | Governmental Funds | | | | Permanent Fund | Total Governmental Funds | Enterprise Funds | Internal Service Funds | Total Primary Government |
|--|--------------------|----------------------|--------------------------|---------------------------------|----------------|--------------------------------|------------------|---------------------------|-----------------------------|
| | General Fund | Debt Service Fund | Special Revenue Funds | Capital Improvements Fund | | | | | |
| Unassigned or Unrestricted Fund Balance/Net Position at 6/30/2014 ⁽¹⁾ | \$ 52,168,051 | \$ - | \$ - | \$ - | \$ - | \$ 52,168,051 | \$ 40,508,841 | \$ 11,593,137 | \$ 104,270,029 |
| Release of FY2014 Committed Fund Balance | 16,652,635 | | | | | | | | |
| | | 227,495,851 | | | | | | | |
| Projected FY2015 revenues: | | | | | | | | | |
| Local | 177,482,709 | - | 14,862,032 | 71,512,707 | 100,000 | 263,957,448 | 58,815,521 | 46,224,190 | 368,997,159 |
| Intergovernmental | 39,418,268 | - | 29,246,924 | - | - | 68,665,192 | - | - | 68,665,192 |
| Other Sources ⁽²⁾ | 10,594,874 | 37,918,967 | 71,357 | - | - | 48,585,198 | - | 3,000,000 | 51,585,198 |
| Total available funds | 296,316,537 | 265,414,818 | 44,180,313 | 71,512,707 | 100,000 | 433,375,889 | 39,508,841 | 60,817,327 | 593,517,578 |
| Estimated FY2015 expenditures: | 245,391,370 | 37,918,967 | 44,180,313 | 71,512,707 | 100,000 | 399,103,357 | 59,815,521 | 49,974,292 | 508,893,170 |
| Projected Fund Balance/Net Assets at 6/30/2015 | 50,925,167 | 227,495,851 | - | - | - | 34,272,532 | 39,508,841 | 10,843,035 | 84,624,408 |
| Projected FY2016 revenues: | | | | | | | | | |
| Local | 178,568,065 | - | 14,547,426 | 55,569,887 | 100,000 | 248,785,378 | 57,898,163 | 44,542,627 | 351,226,168 |
| Intergovernmental | 39,212,858 | - | 30,706,345 | - | - | 69,919,203 | - | - | 69,919,203 |
| Other Sources ⁽²⁾ | 17,989,209 | 39,567,317 | 719,682 | - | - | 58,276,208 | 16,522,619 | - | 74,798,827 |
| Total available funds | 286,695,299 | 267,063,168 | 45,973,453 | 55,569,887 | 100,000 | 411,253,321 | 113,929,623 | 55,385,662 | 580,568,606 |
| Adopted FY2016 expenditures | 235,770,132 | 39,567,317 | 45,973,453 | 55,569,887 | 100,000 | 376,980,789 | 75,620,782 | 44,542,627 | 497,144,198 |
| Fund Balance Reserved for Debt Service Sinking Fund, School Health Ins Claims | 6,428,036 | | | | | | | | |
| Projected Fund Balance/Net Assets at 6/30/2016 | \$ 44,497,131 | \$ 227,495,851 | \$ - | \$ - | \$ - | \$ 34,272,532 | \$ 38,308,841 | \$ 10,843,035 | \$ 83,424,408 |



Fund Balance Policy requires FB to equal or exceed 15% of budgeted General Fund Revenue.

\$235,770,132 * 15% = \$35,365,520, therefore the policy has been met.



Policy requires that unrestricted net position of the Utility Fund equal or exceed 75% of the budgeted revenue for the Utility Fund. Of the Projected Unrestricted Net Position at June 30, 2016 for all enterprise funds, \$38,160,929 is for Utility Funds. Budgeted revenue for the Utility fund for FY2016 is projected at \$45,591,588 and 75% of this amount equals \$34,193,691. Therefore the policy has been met.

⁽¹⁾ Source: Unassigned Fund Balances and/or Unrestricted Net Assets per the FY2014 Audited CAFR.

⁽²⁾ Transfers In From Other Funds