

FUND BALANCE



General Fund

The General Fund is the principal fund used to account for the provision of governmental services. This fund summarizes the financial transactions of functional services, based on departmental operations, except for those transactions that must be accounted for separately in other funds. General Fund (and like Funds) Fund Balance at the end of Fiscal Year 2015 was \$39,513,705. The Fiscal Year 2016/17 budget appropriates \$8,816,996 in fund balance to help finance County operations and schools' annual capital projects. Additionally, \$281,774 in fund balance is appropriated in the General Fund Like Funds. This is sustainable while remaining above the minimum County goal of 16 percent and the Local Government Commission recommendation of 8 percent.

General Fund (and like Funds)	Act. 6/30/2015	Est. 06/30/16	Appropriated	
			FY 2016/17	Est. 06/30/17
General Fund (110)	39,513,705	44,013,705	8,535,222	39,313,705
Self Insurance Fund (115)	2,955,519	2,655,519	205,000	2,450,519
Reappraisal Fund (140)	165,832	170,000	18,557	151,443
Register of Deeds Automation and Preservation (160)	(1,073)	0	0	0
Capital Reserve	456,389	458,652	58,217	400,435
Total	43,090,372	47,297,876	8,816,996	42,316,102

Special Revenue Fund

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for special purposes. The budget appropriates over \$190,765 in Fire Protection Service Districts to fund equipment and capital purchases.

Special Revenue Fund Types	Act. 6/30/2015	Est. 06/30/16	Appropriated	
			FY 2016/17	Est. 06/30/17
Emergency Telephone (202)	2,134,631	68,234	56,825	11,409
Narcotics (205)	80,299	28,299	9,668	18,631
Rescue Squads (240)	274,185	274,935	0	274,935
Library Endowment (250)	187,371	172,371	10,000	162,371
Gretchen Peed Scholarship (260)	52,294	52,294	0	52,294
Parks Preservation (270)	50,004	1,054	0	1,054
Community Development (280)	12,105	12,255	0	12,255
Fire Districts (352-369)	1,258,983	1,250,975	190,765	1,060,210
Total	4,049,872	1,860,417	267,258	1,593,159



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Capital Projects Funds

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The County maintains a separate Schools' Capital Projects Fund, General Capital Projects Fund, Hospital Construction and Operations Fund, Water and Sewer Construction Fund, and Capital Projects Reserve Fund for accounting and budgeting purposes.

Capital Projects Fund Types	Act. 6/30/2015	Est. 06/30/16	Appropriated	
			FY 2016/17	Est. 06/30/17
General Capital Projects (410)	42,584,996	24,584,996	0	24,584,996
Schools' Capital Projects (420)	7,078,381	7,478,381	28,936	7,449,445
Schools' Construction (423)	6,957,188	10,051,341	0	13,407,424
Hospital Construction & Reserve (430 & 235)	5,533,263	5,058,263	474,433	4,583,830
Total	62,153,828	47,172,981	503,369	50,025,695

Enterprise Fund

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing service to the general public on continuing basis be financed or recovered primarily through user charges. The County has two enterprise funds, the Solid Waste Management Fund and the Water and Sewer Fund. The Water and Sewer Fund was established with the Fiscal Year 2008/09 Budget. The decrease in the Solid Waste fund balance expected by the end of Fiscal Year 2015/16 is related to scheduled set-aside funding for the Subtitle D Cell Construction in 2020/21.

Enterprise Fund Types	Act. 6/30/2015	Est. 06/30/16	FY 2016/17	Est. 06/30/17
Water & Sewer (515 & 475)	34,463,523	33,768,017	0	34,319,951
Solid Waste (525 & 485)	5,888,036	4,644,114	1,562,511	3,081,603
Total	40,351,559	38,412,131	1,562,511	37,401,554