

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

	Governmental Funds					Total Governmental Funds	Enterprise Funds	Internal Service Funds	Total Primary Government
	General Fund	Debt Service Fund	Special Revenue Funds	Capital Improvements Fund	Permanent Fund				
Unassigned or Unrestricted Fund Balance/Net Position at 6/30/2015 ⁽¹⁾	\$ 54,088,231	\$ -	\$ (2,393,188)	\$ -	\$ -	\$ 51,695,043	\$ 34,241,084	\$ 10,266,211	\$ 96,202,338
Release of FY2015 Assigned Fund Balance	4,640,047								
Projected FY2016 revenues:									
Local	179,118,925	-	14,537,884	55,569,887	100,000	249,326,696	58,022,147	42,542,627	349,891,470
Intergovernmental	38,662,000	-	30,406,345	-	-	69,068,345	-	-	69,068,345
Other Sources ⁽²⁾	13,349,160	39,567,317	719,682	-	-	53,636,159	15,610,672	-	69,246,831
Total available funds	289,858,363	39,567,317	43,270,723	55,569,887	100,000	423,726,243	33,192,336	52,808,838	584,408,984
Estimated FY2016 expenditures:	234,770,132	39,567,317	45,963,911	55,569,887	100,000	375,971,247	74,681,567	44,542,627	495,195,441
Projected Fund Balance/Net Position at 6/30/2016	55,088,231	-	(2,693,188)	-	-	47,754,996	33,192,336	8,266,211	89,213,543
Projected FY2017 revenues:									
Local	188,628,264	-	15,091,157	56,060,984	100,000	259,880,405	58,142,589	40,185,916	358,208,910
Intergovernmental	39,299,187	-	28,378,156	-	-	67,677,343	-	-	67,677,343
Other Sources ⁽²⁾	10,109,556	40,187,115	1,273,645	1,500,000	-	53,070,316	843,509	-	53,913,825
Total available funds	293,125,238	40,187,115	42,049,770	57,560,984	100,000	428,383,060	92,178,434	48,452,127	569,013,621
Adopted FY2017 expenditures	238,037,037	40,187,115	44,942,958	57,560,984	100,000	380,828,094	59,186,098	40,185,916	480,200,108
Projected Fund Balance/Net Assets at 6/30/2017	<u>\$ 55,088,201</u>	<u>\$ -</u>	<u>\$ (2,893,188)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,554,966</u>	<u>\$ 32,992,336</u>	<u>\$ 8,266,211</u>	<u>\$ 88,813,513</u>



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

FY 2017 proposed revenue is \$238,037,037
* 15% = \$35,705,556 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, 2017 for all enterprise funds, \$37,658,951 is for Utility Funds. Budgeted revenue for the Utility fund for FY2017 is projected at \$42,581,890 and 75% of this amount equals \$31,936,418. Therefore the policy has been met.

⁽¹⁾ Source: Unassigned Fund Balances and/or Unrestricted Net Assets per the FY2015 Audited CAFR.

⁽²⁾ Transfers In From Other Funds