
RESERVES AND REFUNDS

The following table presents a four-year comparison of reserves and refunds. Unlike most four-year schedules in the various documents that comprise the Annual Budget, this table presents adopted budgets for each year. No actuals are presented. Under governmental accounting, reserves are not expended. Instead, when funds are needed, the budget is amended to reduce the budget for a particular reserve and appropriate more funds in the expenditure category where they are needed. That means there are never actual expenditures of reserves.

Reserves are lump sum dollars set aside in a budget for unanticipated needs. These moneys are not distributed or allocated to operating budgets because specific requirements are not known at the time of budget adoption, or because bond documents require their establishment.

Florida Statutes Chapter 129.01(2)(c) and (d) provides for the following reserves:

1. A reserve for contingencies may be provided in a sum not to exceed ten percent of the total of the budget.
2. A reserve for cash balance to be carried forward may be provided for the purpose of paying expenses from October 1 of the ensuing fiscal year until the time when the revenues for that year are expected to be available.
3. An appropriation for "outstanding indebtedness" shall be made to provide for the payment of vouchers which have been incurred in and charged against the budget for the current year, but which are expected to be unpaid at the beginning of the ensuing year for which the budget is being prepared.

General contingency reserves may be allocated to fund any lawful need as long as funding source guidelines are met. Specific use reserves are restricted to an individual purpose or program within the funding source. Once it has been determined that the specific need has been satisfied or is no longer necessary, the balance in these types of reserves may be reprogrammed into a general contingency account with the approval of the Board of County Commissioners through the budget amendment process. The reserve for cash balance carry-forward, however, may not be reprogrammed during the year.

Refunds are also included in this component of the budget, and may be expended. However, refunds constitute a small proportion of the budget. They usually include the refund of revenues collected in a prior fiscal year for which accounting records have been closed.

The organization of these reserves and refunds is by fund, so that it is generally clear what the funding source is for each reserve. Many of these reserves are funded from restricted revenues, such as the State Indigent Health Care Sales Tax or proceeds from bond issues or other special financings.

All capital project and grant subfunds are budgeted on an "all-years" basis. As such, each year's budget only reflects the annual change in funding and does not include any carryover appropriation from prior years. All-years budgeting of reserves, as shown on this schedule, will only reflect the annual increase or decrease in the specific reserve, not the reserve balance.

For more information on any of these reserves or refunds, please contact the Management and Budget Department at (813) 272-5890.

RESERVES AND REFUNDS

Description	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
GENERAL FUND				
Countywide General Fund				
Refund Prior Year Revenue	\$50,000	\$50,000	\$50,000	\$50,000
Reserve for Future Capital Outlay	(229,648)	312,916	0	0
Reserve for Contingency (Policy 03.02.05.00)	2,269,814	3,155,851	3,908,974	3,500,000
Reserve Unrealized Fund Balance	3,000,000	5,000,000	5,000,000	5,000,000
Reserve Cash Balance-Stabilization Funds (03.02.02.22)	13,333,132	14,484,833	16,241,879	16,241,879
Reserve Investment Fair Market Value Adj.	0	1,198,407	708,313	708,313
Reserve for Indigent Health Care Costs	0	10,000,000	7,500,000	5,000,000
Reserve for Aging Services Revenue Stabilization	0	0	550,000	550,000
Other Designated Reserves				
Reserve for Grant Match	0	0	1,050,000	1,100,000
Reserve for Attrition (Policy 03.02.02.25)	1,455,809	1,615,398	392,673	413,964
Reserve for Potential 7/1/02 FRS Rate Increase	548,420	0	0	0
Reserve for Article V Clerk of Circuit Court			2,092,359	9,601,015
Reserve for Article V BOCC Judicial Costs			404,728	1,667,481
Reserve for Article V Courts Administration			709,304	3,112,654
Reserve for Article V Flagged Item Bay Area Legal			275,000	1,100,000
Reserve for Article V Flagged Item Courts Administration			350,018	1,405,070
Reserve for Article V Flagged Item Public Defender			41,076	534,304
Reserve for Capital Projects	0	0	1,500,000	(1,500,000)
Reserve for Major Maintenance & Repair	0	0	1,270,000	(300,000)
	20,427,527	35,817,405	42,044,324	48,184,680
Unincorporated Area General Fund				
Refund Prior Year Revenue	25,000	25,000	25,000	25,000
Reserve for Future Capital Outlay	0	40,497	0	0
Reserve for Contingency (Policy 03.02.05.00)	3,525,738	3,500,000	3,410,000	3,468,000
Reserve Unrealized Fund Balance	2,000,000	3,000,000	3,000,000	3,000,000
Reserve Cash Balance-Stabilization Funds (03.02.02.22)	7,630,429	8,392,001	8,949,693	8,949,693
Reserve Investment Fair Market Value Adj.	0	432,844	230,668	230,668
Other Designated Reserves				
Reserve for Attrition (Policy 03.02.02.25)	1,636,523	1,831,988	483,317	535,252
Speak-up Tampa Bay Contract	177,722	0	0	0
Reserve for Potential 7/1/02 FRS Rate Increase	392,585	0	0	0
Other Designated Reserves (Communication Services Tax)	0	0	2,195,454	5,083,024
Reserve For Communication Services Tax/Fire Rescue	0	0	3,830,942	6,016,494
Reserve for Major Maintenance & Repair	0	0	3,683,388	2,770,014
	15,387,997	17,222,330	25,808,462	30,078,145
TOTAL GENERAL FUND	35,815,524	53,039,735	67,852,786	78,262,825

RESERVES AND REFUNDS

Description	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
SPECIAL REVENUE FUNDS				
(COUNTYWIDE & UNINCORPORATED)				
Countywide Special Purpose Fund				
Public Art Program--Countywide Ord. 89-32	10,000	10,000	10,000	10,500
Criminal Justice Education/Training FS 943.14	840,000	1,192,393	718,310	931,125
Criminal Justice Training R95-077	500,000	562,772	125,712	125,789
County Boat Registration Fee Fund Ord. 90-13	411,115	750,995	677,994	606,643
Detention Deputy Recruitment/Retention Fund	24,000	524,000	280,000	531,500
Teen Court Contingency Fund FS 938.17-19	216,219	374,584	446,690	465,683
Federal USMS/Dept of Justice Asset Forfeiture Fd.	700,000	815,652	1,338,217	1,454,685
County Fine and Forfeiture FS 142.01	388,161	0	0	0
Reserve for Article V BOCC Judicial Costs	0	0	676,509	2,863,304
Reserve for Article V Courts Administration Costs	0	0	1,837,575	7,593,028
Reserve for Article V Flagged Item Courts Administration	0	0	180,457	757,938
Alcohol & Drug Abuse Contingency FS 939.017	95,000	129,702	84,809	24,159
Drug Abuse Alternative Source Fund R91-0223	84,500	161,272	108,249	51,787
800Mhz Radio Communication System Fund	793,257	1,090,298	1,049,398	1,038,995
Florida Contraband Forfeiture Fund FS 932.703/704	1,122,888	1,303,271	1,696,379	1,840,293
Local Government Criminal Justice Trust Fund FS27.3455				
Reserve for Article V Courts Administration Costs	0	0	22,851	98,995
Reserve for Article V Public Defender Costs	0	0	241,534	994,516
Reserve for Article V State Attorney Costs	0	0	223,904	896,240
Legal Aid Program Service Fees Ord. 89-20	42,000	145,000	81,985	85,660
Drug Abuse Trust Fund FS938.21/Ord. 97-16	90,000	209,832	221,299	291,799
Federal Treasury Asset Forfeiture Fund	87,000	103,968	114,959	118,523
Court Improvement Fund Ord. 82-07; AO 82-15	22,500	22,500	0	0
Reserve for Article V Courts Administration Costs	0	0	0	4,450
Court Facilities Fund Ord. 87-23	1,681,794	1,987,526	1,725,822	1,169,065
Mediation/Arbitration Trust Fund Contingency	407,728	609,882	491,527	274,327
Reserve for Article V Courts Administration Costs	0	0	235,873	986,923
County Civil Mediation Trust Fund	133,657	16,706	7,250	7,494
Reserve for Article V Courts Administration Costs	0	0	24,808	127,232
Reserve for Article V Flagged Item Courts Administration	0	0	89,800	359,199
Family Mediation Trust Fund	11,700	69,953	131,700	152,410
Civil Traffic Hearing Officer Trust Fund AO 92-11	999,227	1,228,573	1,217,944	1,117,304
Reserve for Article V Courts Administration Costs	0	0	99,766	429,946
Marriage Dissolution--General Master Trust Fund	354,819	530,519	67,509	230,538
Reserve for Article V Courts Administration Costs	0	0	218,690	501,661
Court Technology Trust Fund Ord. 93-02	205,945	286,278	229,151	137,084
Probate/Guardianship/Trust Fund Contingency	18,441	80,310	59,201	23,899
Reserve for Article V Courts Administration Costs	0	0	39,202	171,201
Special Master--Animal Control Fee Fund	12,250	13,100	15,750	16,275
Special Master--Water Use Restriction Fee Fund	14,600	28,188	27,200	21,760

RESERVES AND REFUNDS

Description	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
Circuit Court Mediation Administrative Fee Fund	73,300	8,500	30,200	8,950
Reserve for Article V Courts Administration Costs	0	0	26,700	106,800
Family Administrative Fee Fund AO 94-178	111,200	107,491	132,200	50,650
Reserve for Article V Courts Administration Costs	0	0	28,451	113,800
Child Custody Investigation Fees AO 181	93,700	98,200	112,077	113,745
Reserve for Article V Courts Administration Costs	0	0	18,825	75,300
Courthouse Annex Tower Contingency	935,216	2,106,723	2,850,464	3,404,773
County (Court Ordered) Mediation AO 99-06	12,200	74,700	59,800	29,490
Reserve for Article V Courts Administration Costs	0	0	10,000	50,000
Children's Advocacy Center Fund AO 99-081	11,850	13,350	15,117	17,439
Public Guardian Trust Fund Ord. 99-24	4,200	18,700	29,100	25,840
Reserve for Article V Courts Administration Costs	0	0	6,250	25,000
Emergency Management Fac Plans Review Fund	17,665	20,031	22,372	23,725
Local Air Pollution Control Tag Fee FS 320.03	44,817	73,622	438,322	500,679
Gardinier Settlement DEP/EPC Fund	1,238,920	1,444,376	1,209,207	1,251,207
Pollution Recovery Fund LF 84-446	1,186,036	1,436,743	1,627,583	1,851,906
State Revenue Sharing--Revenue Stabilization Res.	17,565,738	17,574,474	12,606,051	10,026,376
911 Emergency Telephone Sys. Fund Ord. 86-14	4,071,020	5,676,020	4,921,781	5,041,608
Museums/Cecile Wagnon Will Fund	67,105	81,298	82,061	85,211
Data Management Services Fund	0	1,353,178	1,559,659	160,467
Tampa Bay Water Issues Additional Support	2,666,481	130,238	24,906	0
Animal Ctrl Spay/Neuter Incentive Payment Prog	274,809	257,233	435,031	418,406
Animal Services Contributions Fund	0	9,314	6,300	100
	37,641,058	42,731,465	41,070,481	49,893,402
Unincorporated Area Special Purpose Fund				
Public Art Program	200	200	1,500	1,575
<u>Parks Impact Fees</u>				
Future Capital Outlay	1,876,750	622,092	2,057,990	2,897,490
<u>School Sites (Impact Fees)</u>				
Future Capital Outlay	2,427,208	4,144,189	7,410,791	9,556,641
<u>Fire Service Impact Fee (all zones)</u>				
Future Capital Outlay	(519,300)	219,400	181,750	510,063
Capital Program Administration (Impact Fees)	138,291	259,179	45,459	34,005
Environmental Restoration Oper/Proj Fd.Ord. 92-05	116,000	925,513	251,000	253,500
Local Habitat Mitigation Bank Fund	52,500	609,421	30,000	31,500
Building Services Division Fund	2,132,888	4,160,263	6,272,905	6,396,366
Land Excavation Operation/Inspection 8.01.03 LDC	0	26,669	11,426	11,426
Water Conservation Trust Fund Ord. 91-27	342,117	437,335	659,908	805,976
Phosphate Severance Tax Fund FS 211.31	2,945,717	4,184,599	5,204,402	6,584,168

RESERVES AND REFUNDS

Description	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
<u>Stormwater Management Fund</u>				
Future Capital Outlay	(1,058,539)	(1,513,344)	240,138	(293,392)
Other Designated Reserve	(217,960)	125,000	0	0
Debt Service	(528,445)	(30)	0	0
Sun City Utility Operating/Project Fund	0	751	445	445
Oak Utility Operating/Project Fund	98,508	0	0	0
	7,805,935	14,201,237	22,367,714	26,789,763
TOTAL SPECIAL REV. FUNDS (TAX FUNDS)	45,446,993	56,932,702	63,438,195	76,683,165

OTHER SPECIAL REVENUE FUNDS

Sales Tax Revenue Fund

Indigent Health Care & Trauma Center Fund

General Contingency	18,122,528	18,066,529	11,156,669	13,353,591
Reserve Investment Fair Market Value Adj.	0	342,615	386,049	386,049

Half Cent Sales Tax/Bonds

Revenue Stabilization Reserve	14,257,388	16,332,276	12,762,941	10,004,912
Reserve Investment Fair Market Value Adj.	0	112,163	252,955	252,955

Professional Sports Franchise Facil Sales Tax

Debt Service Reserve	170,600	174,259	184,325	188,200
Reserve Investment Fair Market Value Adj.	0	3,443	5,670	5,670

3% Tourist Development Tax

General & Other Contingencies	1,663,815	712,332	1,972,899	3,036,988
Reserve Investment Fair Market Value Adj.	0	41,712	61,448	61,448
Other Restricted Reserves	900,000	900,000	890,000	890,000

1% Additional (4th Cent) Tourist Tax Ord. 90-03

General Contingency	3,426,219	3,789,104	4,482,551	5,259,348
Reserve Investment Fair Market Value Adj.	0	66,032	100,655	100,655

1% Additional (5th Cent) Tourist Tax Ord. 94-13

General & Other Contingencies	2,715,382	2,395,413	2,360,339	2,375,275
Reserve Investment Fair Market Value Adj.	0	61,254	113,757	113,757
Reserve for Debt Service	0	1,680,000	1,680,000	1,680,000

Local Gov't Infrastructure Surtax Fund

General Contingency	16,652	0	0	0
	41,272,584	44,677,132	36,410,258	37,708,848

Intergovernmental Grants

General/Miscellaneous Grant Contingencies	500,000	500,000	0	0
Children's Services Grants (Head Start)	3,618,015	1,856,458	0	0
HUD Section 8 Housing Assistance	0	0	0	0
	4,118,015	2,356,458	0	0

RESERVES AND REFUNDS

Description	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
County Transportation Trust Fund				
<i>Operating Fund</i>				
Future Capital Outlay	365,000	0	0	0
General & Other Contingencies	1,203,115	1,436,271	500,000	500,000
Prior Year Reappropriation	1,300,000	3,100,000	2,500,000	2,500,000
Unrealized Fund Balance	1,400,000	0	0	0
Reserve Investment Fair Market Value Adj.	0	332,296	629,086	629,086
Project Fund	444,363	321,920	(2,607,701)	(2,492,977)
Street Lighting Non-Ad Valorem Assessments	1,509,328	2,371,767	2,443,371	2,793,301
Ninth-Cent Fuel Tax Fund	0	(71,467)	(416,636)	(75,837)
Transportation Impact Fees:				
Future Capital Outlay	(868,165)	504,842	3,369,080	5,390,651
Citrus Park Community Dev District	40,000	41,514	78,568	75,000
Constitutional Fuel Tax Fund	2,160,511	906,219	(1,946,116)	(3,080,894)
County Fuel Tax (7th Cent) Fund	1,772,874	694,358	525,827	276,527
Local Transportation Ninth Cent Fuel Tax Fund	0	728	1,411	1,411
Ad Valorem Tax Transportation Fund	0	0	86,923	0
	9,327,026	9,638,448	5,163,813	6,516,268
Special Library Tax District				
Future Capital Outlay	208,189	217,037	0	0
General Contingency	500,000	500,000	500,000	500,000
Prior Year Reappropriation	600,000	600,000	600,000	600,000
Unrealized Fund Balance	400,000	400,000	600,000	600,000
Reserve for Fund Balance Carried Forward	987,200	1,125,950	1,150,020	1,150,020
Reserve Investment Fair Market Value Adj.	0	194,323	306,444	331,444
Other Designated Reserves:				
Reserve for Taxes on RJ Stadium	143,400	143,400	0	0
Other Restricted Reserves	8,176,373	13,762,105	9,910,879	8,886,793
Project Fund Ord. 89-32	0	0	0	0
Public Art Program	3,000	3,000	2,000	2,100
	11,018,162	16,945,815	13,069,343	12,070,357
Infrastructure Surtax Fixed Project Fund				
FY 97 - FY 03				
Future Capital Outlay	118,579	2,317,564	(1,950,000)	(4,054,000)
FY 03 - FY 08				
<i>Financed Project Subfund:</i>				
Future Capital Outlay	0	739,216	1,500,000	1,500,000
Other Designated Reserve	0	3,130,000	1,746,000	987,000
<i>Non-Financed Project Subfund:</i>				
Future Capital Outlay	0	0	1,155,381	2,383,381
Other Designated Reserve	0	0	1,500,000	1,500,000
Reserve for Debt Service	0	0	3,194,000	3,190,000
	118,579	6,186,780	7,145,381	5,506,381
TOTAL OTHER SPECIAL REVENUE FUNDS	65,854,366	79,804,633	61,788,795	61,801,854

RESERVES AND REFUNDS

Description	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
DEBT SERVICE FUNDS				
Fund Balance Carried Forward	6,112,136	8,191,935	8,198,841	8,211,986
General & Other Contingencies	4,488,370	1,808,386	1,663,945	1,864,554
Reserve Investment Fair Market Value Adj.	0	1,506,046	1,875,211	1,875,211
Debt Service Payments	19,308,364	21,593,785	26,867,785	26,867,785
TOTAL DEBT SERVICE FUND	29,908,870	33,100,152	38,605,782	38,819,536
CAPITAL PROJECTS FUNDS				
Capital Projects Funds				
Capital Improvement Series 1998 Fund	85,000	0	159,476	25,000
Parks & Recreation G.O. Bonds	0	3,819	0	0
Environmentally Sensitive Lands	15,124,353	5,643,526	1,310,192	1,859,124
Court Facility Non-Bond Construction	750,000	(305,637)	(74,000)	0
Court Facility Improvement Bond Construction	1,270,000	(154,363)	0	0
Capital Improvement Series 94/96 Fund	140,000	140,000	160,000	130,000
Capital Improvement Rev. Bonds 94 Const. Fund	100,000	100,000	80,000	40,000
CP Allocated Credit Capacity	0	(34,135,380)	11,017,000	1,429,129
Falkenburg Jail - Reserve for Future Capital Outlay	0	168,000	532,000	125,000
TOTAL CAPITAL PROJECTS FUNDS	17,469,353	(28,540,035)	13,184,668	3,608,253
ENTERPRISE FUNDS				
Solid Waste System Revenue Fund				
Operating and Maintenance	8,753,470	8,615,103	9,824,766	10,204,238
Renewal and Replacement	9,443,200	12,459,823	12,597,203	12,597,203
Landfill Closures	22,985,107	25,000,771	26,979,849	26,295,367
Debt Service Accounts	21,360,637	23,123,286	23,798,098	24,323,098
Rate Stabilization Reserve	2,000,000	2,000,000	2,000,000	2,000,000
General Operating Reserves	6,002,154	6,667,576	12,806,389	10,506,811
	70,544,568	77,866,559	88,006,305	85,926,717
Utility System Revenue Bonds Fund				
<u>Utility System Operation & Maintenance Acct.</u>				
Reserve for Fund Balance Carried Forward	7,137,562	7,381,517	9,724,051	9,862,028
<u>Utility System Revenue Bonds Debt Svc. Acct.</u>				
Reserve for Fund Balance Carried Forward	2,755,000	2,892,500	3,036,667	3,188,334
Reserve Investment Fair Market Value Adj.	0	4,337,621	4,717,900	4,717,900
Reserve for Debt Service	0	4,100,000	0	0
<u>Utility System General Revenue Account</u>				
Refund Prior Year Revenue	325,000	0	661,705	164,830
General & Other Contingencies	19,368,791	2,303,537	3,154,083	2,690,725
Fund Balance Carried Forward	6,091,078	11,892,280	4,167,450	4,226,583
Reserve Investment Fair Market Value Adj.	0	3,216,451	5,117,575	5,117,575

RESERVES AND REFUNDS

Description	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
Utility System Revenue Bonds Fund (cont'd)				
<u>Utility System 2001 Bonds Reserve Acct. (Orig 1985)</u>				
General & Other Contingencies	9,164,853	9,164,853	0	0
<u>Capacity Fees General Operating Account</u>				
General & Other Contingencies	12,052,571	8,332,891	13,153,090	12,431,124
Reserve Investment Fair Market Value Adj.	0	743,555	1,125,060	1,125,060
Other Debt Service Reserve	22,608,034	33,147,760	7,811,648	21,258,560
Refund Prior Year Revenue	100,000	100,000	100,000	100,000
Renewal and Replacement	(1,291,952)	(2,918,040)	(2,567,846)	(11,429,348)
General Revenue Capacity Expansion Account	13,667,906	2,812,498	(17,321,300)	(7,331,600)
Utility Project 1987 Bonds Construction Account	(540,000)	(525,000)	0	0
Utility System 2001 Bonds Reserve Acct. (Orig 1987)	10,334,487	10,334,487	0	0
Series 2001 Debt Service Reserve Fund	520,850	520,850	0	0
Utility System 1993 Refunding Bonds Reserve	948,485	948,485	0	0
Cone Ranch Special Projects	981,045	1,075,537	1,380,491	1,448,344
Water Conservation	849,913	994,792	1,097,396	1,134,665
<u>Revenue Account Rate Stabilization Fund</u>				
Other Designated Reserves	47,611,515	73,134,892	78,134,892	63,634,892
Reclaimed Water Improvement Unit Asmt. Fund	916,182	1,455,929	2,113,130	2,808,156
Capacity Assessment Unit Fund Ord. 96-07	0	29,597	126,322	143,874
Infrastructure Assessment Unit Fund 99-08	15,038	21,679	27,335	33,657
Reclaimed Water Spcl Assmnt Bonds 2000 - Const.	0	2,000	0	0
Reclaimed Water Spcl Assmnt Bonds 2000 - Sinking	16,667	64,252	45,948	45,619
<u>Capacity Assessment Special Assessment Bonds '00</u>				
Reserve Future Capital Outlay	(1,962,000)	630,000	500,000	0
Reserve for Debt Service	1,000,000	256,855	114,888	114,888
	152,671,025	176,451,778	116,420,485	115,485,866
TOTAL ENTERPRISE FUNDS	223,215,593	254,318,337	204,426,790	201,412,583
INTERNAL SERVICE FUND				
Fleet Services Fund				
General & Other Contingencies	2,910,901	3,404,821	2,798,712	2,727,155
Lease-Back Program Reserve	8,911,286	10,955,562	9,278,021	9,444,499
Equipment Acquisition Contribution Fund	3,407,745	0	0	0
	15,229,932	14,360,383	12,076,733	12,171,654
County Self-Insurance Fund				
<u>Insurance Program Administration</u>				
General Contingency	300,000	300,000	300,000	300,000
Reserve Investment Fair Market Value Adj.	0	13,081	17,529	17,529
<u>Workers' Compensation Insurance</u>				
General Contingency	19,998,613	26,014,908	32,538,723	36,787,998
Long-Term Incurred Claims	5,000,000	5,000,000	4,800,000	4,800,000
Reserve Investment Fair Market Value Adj.	0	697,630	1,068,490	1,068,490

RESERVES AND REFUNDS

Description	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
County Self-Insurance Fund (cont'd)				
<u>General Liability Insurance</u>				
General Contingency	1,000,000	0	0	0
Claims Settlement	2,190,126	1,866,026	2,912,831	3,373,352
Reserve Investment Fair Market Value Adj.	0	187,550	362,233	362,233
<u>Catastrophic Disaster Insurance</u>				
General Contingency (Policy 03.02.04.00)	10,010,839	18,040,938	29,996,697	31,316,697
Other Restricted Reserves (Policy 03.02.04.00)	5,519,000	5,519,000	0	0
Reserve Investment Fair Market Value Adj.	0	293,512	599,829	599,829
<u>Employee Group Health Insurance</u>				
General Contingency	14,905,827	3,036,265	7,107,019	7,198,325
Reserve Investment Fair Market Value Adj.	0	322,476	458,269	458,269
	58,924,405	61,291,386	80,161,620	86,282,722
TOTAL INTERNAL SERVICE FUND	74,154,337	75,651,769	92,238,353	98,454,376
GRAND TOTAL	\$491,865,036	\$524,307,293	\$541,535,369	\$559,042,592

Notes:

- 1) Reserves for various capital project funds are shown on an all years budget basis and therefore reflect only the increase or decrease for that year not necessarily the reserve balance.
- 2) Many reserves include an adjustment for investment fair market value change