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## 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 Adopted
<b>GENERAL FUND</b>				
<b>Countywide General Fund</b>				
Refund Prior Year Revenue	\$50,000	\$50,000	\$50,000	\$450,000
Reserve for Contingency (Policy 03.02.05.00)	2,269,814	3,155,851	3,908,974	5,097,956
Reserve Unrealized Fund Balance	3,000,000	5,000,000	5,000,000	7,800,000
Reserve Cash Balance-Stabilization Funds (03.02.02.22)	13,333,132	14,484,833	16,241,879	17,529,441
Reserve Investment Fair Market Value Adj.	0	1,198,407	708,313	0
Reserve for Indigent Health Care Costs	0	10,000,000	7,500,000	2,050,000
Reserve for Aging Services Revenue Stabilization	0	0	550,000	0
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	380,382
Reserve for Potential 7/1/02 FRS Rate Increase	548,420	0	0	0
Other Designated Reserves	0	0	0	529,516
Reserve for Article V	0	0	3,872,485	0
Adjustment to Reserve for Future Capital Outlay	( 229,648)	312,916	0	0
Adjustment to Reserve for Capital Projects	0	0	1,500,000	( 1,468,421)
Adjustment to Reserve for Major Maintenance & Repair	0	0	1,270,000	0
	<b>20,427,527</b>	<b>35,817,405</b>	<b>42,044,324</b>	<b>33,468,874</b>
<b>Unincorporated Area General Fund</b>				
Refund Prior Year Revenue	25,000	25,000	25,000	225,000
Reserve for Contingency (Policy 03.02.05.00)	3,525,738	3,500,000	3,410,000	4,110,000
Reserve Unrealized Fund Balance	2,000,000	3,000,000	3,000,000	4,000,000
Reserve Cash Balance-Stabilization Funds (03.02.02.22)	7,630,429	8,392,001	8,949,693	10,435,699
Reserve Investment Fair Market Value Adj.	0	432,844	230,668	0
Other Designated Reserves				
Reserve for Attrition (Policy 03.02.02.25)	1,636,523	1,831,988	483,317	501,815
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	0
Reserve For Communication Services Tax/Fire Rescue	0	0	3,830,942	0
Reserve for Capital Projects - Fire Station Construction	0	0	0	0
Adjustment to Reserve for Future Capital Outlay	0	40,497	0	0
Adjustment to Reserve for Major Maintenance & Repair	0	0	3,683,388	0
	<b>15,387,997</b>	<b>17,222,330</b>	<b>25,808,462</b>	<b>19,272,514</b>
<b>TOTAL GENERAL FUND</b>	<b>35,815,524</b>	<b>53,039,735</b>	<b>67,852,786</b>	<b>52,741,388</b>

## RESERVES AND REFUNDS

Description	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted	FY 05 Adopted
Federal USMS/Dept of Justice Asset Forfeiture Fd.	700,000	815,652	1,338,217	1,732,762
County Fine and Forfeiture FS 142.01	388,161	0	0	0
Reserve for Article V	0	0	2,694,541	0
Alcohol & Drug Abuse Contingency FS 939.017	95,000	129,702	84,809	19,159
Drug Abuse Alternative Source Fund R91-0223	84,500	161,272	108,249	63,258
800Mhz Radio Communication System Fund	793,257	1,090,298	1,049,398	1,136,893
Florida Contraband Forfeiture Fund FS 932.703/704	1,122,888	1,303,271	1,696,379	1,480,103
Local Government Criminal Justice Trust Fund FS27.3455				
Reserve for Article V	0	0	488,289	0
Legal Aid Program Service Fees Ord. 89-20	42,000	145,000	81,985	0
Drug Abuse Trust Fund FS938.21/Ord. 97-16	90,000	209,832	221,299	268,299
Federal Treasury Asset Forfeiture Fund	87,000	103,968	114,959	126,722
Adjustment to Court Improvement Fund Ord. 82-07; AO 82-15	22,500	22,500	0	0
Court Facilities Fund Ord. 87-23	1,681,794	1,987,526	1,725,822	1,173,581
Mediation/Arbitration Trust Fund Contingency	407,728	609,882	491,527	827,323
Reserve for Article V	0	0	235,873	0
County Civil Mediation Trust Fund	133,657	16,706	7,250	135,659
Reserve for Article V	0	0	114,608	0
Family Mediation Trust Fund	11,700	69,953	131,700	73,312
Civil Traffic Hearing Officer Trust Fund AO 92-11	999,227	1,228,573	1,217,944	523,094
Reserve for Article V	0	0	99,766	0
Marriage Dissolution--General Master Trust Fund	354,819	530,519	67,509	204,460
Reserve for Article V	0	0	218,690	0
Court Technology Trust Fund Ord. 93-02	205,945	286,278	229,151	90,316
Probate/Guardianship/Trust Fund Contingency	18,441	80,310	59,201	49,802
Reserve for Article V	0	0	39,202	0
Special Master--Animal Control Fee Fund	12,250	13,100	15,750	12,562
Special Master--Water Use Restriction Fee Fund	14,600	28,188	27,200	57,008
Circuit Court Mediation Administrative Fee Fund	73,300	8,500	30,200	74,832
Reserve for Article V	0	0	26,700	0
Family Administrative Fee Fund AO 94-178	111,200	107,491	132,200	183,477
Reserve for Article V	0	0	28,451	0
Child Custody Investigation Fees AO 181	93,700	98,200	112,077	302,865
Reserve for Article V	0	0	18,825	0
Courthouse Annex Tower Contingency	935,216	2,106,723	2,850,464	0
County (Court Ordered) Mediation AO 99-06	12,200	74,700	59,800	59,469
Reserve for Article V	0	0	10,000	0
Children's Advocacy Center Fund AO 99-081	11,850	13,350	15,117	17,257
Public Guardian Trust Fund Ord. 99-24	4,200	18,700	29,100	26,221
Reserve for Article V	0	0	6,250	0
Teen Court/Juvenile Diversion Fund (Ord 04-33; FS 939.185)	0	0	0	12,919
Traffic Surcharge Trust Fund (Ord 04-26; FS 318.18)	0	0	0	2,626,152
Crime Prevention/Safe Neighborhoods (FS 775.083)	0	0	0	610,000
Emergency Management Fac Plans Review Fund	17,665	20,031	22,372	25,698
Local Air Pollution Control Tag Fee FS 320.03	44,817	73,622	438,322	374,360
Gardinier Settlement DEP/EPC Fund	1,238,920	1,444,376	1,209,207	843,234
Pollution Recovery Fund LF 84-446	1,186,036	1,436,743	1,627,583	2,217,954

## RESERVES AND REFUNDS

Description	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted	FY 05 Adopted
State Revenue Sharing--Revenue Stabilization Res.	17,565,738	17,574,474	12,606,051	3,193,395
911 Emergency Telephone Sys. Fund Ord. 86-14	4,071,020	5,676,020	4,921,781	6,884,201
Museums/Cecile Wagnon Will Fund	67,105	81,298	82,061	85,561
Data Management Services Fund	0	1,353,178	1,559,659	0
Tampa Bay Water Issues Additional Support	2,666,481	130,238	24,906	107,729
Animal Ctrl Spay/Neuter Incentive Payment Prog	274,809	257,233	435,031	483,178
Animal Services Contributions Fund	0	9,314	6,300	14,119
	<b>37,641,058</b>	<b>42,731,465</b>	<b>41,070,481</b>	<b>28,120,750</b>
<b>Unincorporated Area Special Purpose Fund</b>				
Adjustment to Public Art Program	200	200	1,500	1,575
<u>Parks Impact Fees</u>				
Adjustment to Future Capital Outlay	1,876,750	622,092	2,057,990	( 1,774,935)
<u>School Sites (Impact Fees)</u>				
Adjustment to Future Capital Outlay	2,427,208	4,144,189	7,410,791	3,545,502
<u>Fire Service Impact Fee (all zones)</u>				
Adjustment to Future Capital Outlay	( 519,300)	219,400	181,750	390,725
Capital Program Administration (Impact Fees)	138,291	259,179	45,459	162,348
Adjustment to Environmental Restoration Oper/Proj Fd.Ord. 92-05	116,000	925,513	251,000	153,500
Adjustment to 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	5,258,617
Land Excavation Operation/Inspection 8.01.03 LDC	0	26,669	11,426	10,978
Water Conservation Trust Fund Ord. 91-27	342,117	437,335	659,908	758,250
Phosphate Severance Tax Fund FS 211.31	2,945,717	4,184,599	5,204,402	1,742,360
<u>Stormwater Management Fund</u>				
Adjustment to Future Capital Outlay	( 1,058,539)	( 1,513,344)	240,138	( 163,292)
Adjustment to Other Designated Reserve	( 217,960)	125,000	0	38,434
Adjustment to Debt Service	( 528,445)	( 30)	0	0
Sun City Utility Operating/Project Fund	0	751	445	344
Oak Utility Operating/Project Fund	98,508	0	0	0
	<b>7,805,935</b>	<b>14,201,237</b>	<b>22,367,714</b>	<b>10,155,906</b>
<b>TOTAL SPECIAL REV. FUNDS (TAX FUNDS)</b>	<b>45,446,993</b>	<b>56,932,702</b>	<b>63,438,195</b>	<b>38,276,656</b>
<b>OTHER SPECIAL REVENUE FUNDS</b>				
<b>County Blended Component Units Fund</b>				
Law Library Board Sales and Other Services	0	0	0	3,331
	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,331</b>
<b>Sales Tax Revenue Fund</b>				
<u>Indigent Health Care &amp; Trauma Center Fund</u>				
General Contingency	18,122,528	18,066,529	11,156,669	14,114,354
Reserve Investment Fair Market Value Adj.	0	342,615	386,049	102,859
<u>Half Cent Sales Tax/Bonds</u>				
Revenue Stabilization Reserve	14,257,388	16,332,276	12,762,941	8,552,463
Reserve Investment Fair Market Value Adj.	0	112,163	252,955	200,132
<u>Professional Sports Franchise Facility Sales Tax</u>				
Debt Service Reserve	170,600	174,259	184,325	167,441
Reserve Investment Fair Market Value Adj.	0	3,443	5,670	3,211

## RESERVES AND REFUNDS

Description	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted	FY 05 Adopted
<u>3% Tourist Development Tax</u>				
General & Other Contingencies	1,663,815	712,332	1,972,899	1,140,297
Reserve Investment Fair Market Value Adj.	0	41,712	61,448	19,397
Other Restricted Reserves	900,000	900,000	890,000	807,380
<u>1% Additional (4th Cent) Tourist Tax Ord. 90-03</u>				
General Contingency	3,426,219	3,789,104	4,482,551	5,003,248
Reserve Investment Fair Market Value Adj.	0	66,032	100,655	48,334
<u>1% Additional (5th Cent) Tourist Tax Ord. 94-13</u>				
General & Other Contingencies	2,715,382	2,395,413	2,360,339	2,685,695
Reserve Investment Fair Market Value Adj.	0	61,254	113,757	39,639
Reserve for Debt Service	0	1,680,000	1,680,000	1,680,000
<u>Local Gov't Infrastructure Surtax Fund</u>				
General Contingency	16,652	0	0	0
	<b>41,272,584</b>	<b>44,677,132</b>	<b>36,410,258</b>	<b>34,564,450</b>
<b>Intergovernmental Grants</b>				
General/Miscellaneous Grant Contingencies	500,000	500,000	0	0
Children's Services Grants (Head Start)	3,618,015	1,856,458	0	0
	<b>4,118,015</b>	<b>2,356,458</b>	<b>0</b>	<b>0</b>
<b>County Transportation Trust Fund</b>				
<u>Operating Fund</u>				
Future Capital Outlay	365,000	0	0	0
General & Other Contingencies	1,203,115	1,436,271	500,000	0
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	150,432
Adjustment to Project Fund	444,363	321,920	( 2,607,701)	( 3,521,485)
Street Lighting Non-Ad Valorem Assessments	1,509,328	2,371,767	2,443,371	3,469,028
Adjustment to Ninth-Cent Fuel Tax Fund	0	( 71,467)	( 416,636)	( 116,547)
Transportation Impact Fees:				
Adjustment to Future Capital Outlay	( 868,165)	504,842	3,369,080	( 842,298)
Adjustment to Citrus Park Community Dev District	40,000	41,514	78,568	75,000
Adjustment to Constitutional Fuel Tax Fund	2,160,511	906,219	( 1,946,116)	3,700,477
County Fuel Tax (7th Cent) Fund	1,772,874	694,358	525,827	263,858
Local Transportation Ninth Cent Fuel Tax Fund	0	728	1,411	1,263
Adjustment to Ad Valorem Tax Transportation Fund	0	0	86,923	0
	<b>9,327,026</b>	<b>9,638,448</b>	<b>5,163,813</b>	<b>5,679,728</b>
<b>Library Tax District Fund</b>				
Refund Prior Year Revenue	0	0	0	50,000
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	0
Other Designated Reserves:				

## RESERVES AND REFUNDS

Description	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted	FY 05 Adopted
Reserve for Taxes on RJ Stadium	143,400	143,400	0	0
Other Restricted Reserves	8,176,373	13,762,105	9,910,879	7,255,758
Adjustment to Project Fund Ord. 89-32	0	0	0	0
Adjustment to Public Art Program	3,000	3,000	2,000	2,100
	<b>11,018,162</b>	<b>16,945,815</b>	<b>13,069,343</b>	<b>10,157,878</b>
<b>Infrastructure Surtax Fixed Project Fund</b>				
<b>FY 97 - FY 03</b>				
Adjustment to Future Capital Outlay	118,579	2,317,564	( 1,950,000)	( 4,067,600)
<b>FY 03 - FY 08</b>				
<i>Financed Project Subfund:</i>				
Adjustment to Future Capital Outlay	0	739,216	1,500,000	1,943,228
Adjustment to Other Designated Reserve	0	3,130,000	1,746,000	1,500,000
<i>Non-Financed Project Subfund:</i>				
Adjustment to Future Capital Outlay	0	0	1,155,381	1,310,868
Adjustment to Other Designated Reserve	0	0	1,500,000	3,240,000
Adjustment to Debt Service	0	0	3,194,000	( 1,694,000)
	<b>118,579</b>	<b>6,186,780</b>	<b>7,145,381</b>	<b>2,232,496</b>
<b>TOTAL OTHER SPECIAL REVENUE FUNDS</b>	<b>65,854,366</b>	<b>79,804,633</b>	<b>61,788,795</b>	<b>52,637,883</b>
<b>DEBT SERVICE FUNDS</b>				
Refund Prior Year Revenue	0	0	0	2,500
Fund Balance Carried Forward	6,112,136	8,191,935	8,198,841	10,863,223
General & Other Contingencies	4,488,370	1,808,386	1,663,945	2,022,159
Reserve Investment Fair Market Value Adj.	0	1,506,046	1,875,211	1,244,324
Debt Service Payments	19,308,364	21,593,785	26,867,785	21,166,141
<b>TOTAL DEBT SERVICE FUND</b>	<b>29,908,870</b>	<b>33,100,152</b>	<b>38,605,782</b>	<b>35,298,347</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Adjustment to Reserve for Future Fire Stations	0	0	0	5,123,784
Adjustment to Capital Improvement Series 1998 Fund	85,000	0	159,476	25,000
Adjustment to Parks & Recreation G.O. Bonds	0	3,819	0	0
Environmentally Sensitive Lands	15,124,353	5,643,526	1,310,192	1,891,405
Adjustment to Court Facility Non-Bond Construction	750,000	( 305,637)	( 74,000)	0
Adjustment to Court Facility Improvement Bond Construction	1,270,000	( 154,363)	0	0
Adjustment to Capital Improvement Series 94/96 Fund	140,000	140,000	160,000	0
Adjustment to Capital Improvement Rev. Bonds 94 Const. Fund	100,000	100,000	80,000	0
Adjustment to CP Allocated Credit Capacity	0	( 34,135,380)	11,017,000	1,920,648
Adjustment to Falkenburg Jail - Reserve for Future Capital Outlay	0	168,000	532,000	125,000
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>17,469,353</b>	<b>( 28,540,035)</b>	<b>13,184,668</b>	<b>9,085,837</b>

## RESERVES AND REFUNDS

Description	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted	FY 05 Adopted
<b>ENTERPRISE FUNDS</b>				
<b>Solid Waste System Enterprise Fund</b>				
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	11,271,114
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	24,164,418
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	9,102,384
	<b>70,544,568</b>	<b>77,866,559</b>	<b>88,006,305</b>	<b>83,037,521</b>
<b>Water &amp; Wastewater Utility Enterprise Fund</b>				
<u>Utility System Operation &amp; Maintenance Acct.</u>				
Reserve for Fund Balance Carried Forward	7,137,562	7,381,517	9,724,051	9,884,908
<u>Utility System Revenue Bonds Debt Svc. Acct.</u>				
Reserve for Fund Balance Carried Forward	2,755,000	2,892,500	3,036,667	3,015,834
Reserve Investment Fair Market Value Adj.	0	4,337,621	4,717,900	4,137,933
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	4,462,414
Fund Balance Carried Forward	6,091,078	11,892,280	4,167,450	5,140,186
Reserve Investment Fair Market Value Adj.	0	3,216,451	5,117,575	1,903,836
<u>Utility System 2001Bonds 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	0
Reserve Investment Fair Market Value Adj.	0	743,555	1,125,060	779,505
Other Debt Service Reserve	22,608,034	33,147,760	7,811,648	0
Refund Prior Year Revenue	100,000	100,000	100,000	100,000
Adjustment to Renewal and Replacement	( 1,291,952)	( 2,918,040)	( 2,567,846)	( 560,918)
Adjustment to General Revenue Capacity Expansion Account	13,667,906	2,812,498	( 17,321,300)	( 1,384,232)
Adjustment to Dedicated Water Capacity Fee Project Acct.	0	0	0	( 1,840,480)
Adjustment to Dedicated Wastewater Capacity Fee Project Acct.	0	0	0	( 4,274,000)
Adjustment to 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	1,430,375
Water Conservation	849,913	994,792	1,097,396	1,254,945
Adjustment to Long-Term System Capital Rehab./Replacement	0	0	0	( 29,000,000)
<u>Revenue Account Rate Stabilization Fund</u>				
Other Designated Reserves	47,611,515	73,134,892	78,134,892	57,371,572
Reclaimed Water Improvement Unit Asmt. Fund	916,182	1,455,929	2,113,130	2,598,748
Capacity Assessment Unit Fund Ord. 96-07	0	29,597	126,322	73,051
Infrastructure Assessment Unit Fund 99-08	15,038	21,679	27,335	33,612

## RESERVES AND REFUNDS

Description	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted	FY 05 Adopted
<u>Reclaimed Water Special Assessment Bonds '00</u>				
Adjustment to Reserve Future Capital Outlay	0	2,000	0	0
Adjustment to Reserve for Debt Service	16,667	64,252	45,948	67,488
<u>Capacity Assessment Special Assessment Bonds '00</u>				
Adjustment to Reserve Future Capital Outlay	( 1,962,000)	630,000	500,000	( 448,000)
Adjustment to Reserve for Debt Service	1,000,000	256,855	114,888	( 101,506)
	<u>152,671,025</u>	<u>176,451,778</u>	<u>116,420,485</u>	<u>54,810,101</u>
<b>TOTAL ENTERPRISE FUNDS</b>	<u>223,215,593</u>	<u>254,318,337</u>	<u>204,426,790</u>	<u>137,847,622</u>
<b>INTERNAL SERVICE FUND</b>				
<b>Fleet Services Fund</b>				
General & Other Contingencies	2,910,901	3,404,821	2,798,712	2,130,954
Lease-Back Program Reserve	8,911,286	10,955,562	9,278,021	9,381,890
Equipment Acquisition Contribution Fund	3,407,745	0	0	0
	<u>15,229,932</u>	<u>14,360,383</u>	<u>12,076,733</u>	<u>11,512,844</u>
<b>County Self-Insurance Fund</b>				
<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	11,644
<u>Workers' Compensation Insurance</u>				
General Contingency	19,998,613	26,014,908	32,538,723	42,551,298
Long-Term Incurred Claims	5,000,000	5,000,000	4,800,000	9,163,625
Reserve Investment Fair Market Value Adj.	0	697,630	1,068,490	377,239
<u>General Liability Insurance</u>				
General Contingency	1,000,000	0	0	6,365,042
Claims Settlement	2,190,126	1,866,026	2,912,831	3,374,046
Reserve Investment Fair Market Value Adj.	0	187,550	362,233	180,789
<u>Catastrophic Disaster Insurance</u>				
General Contingency (Policy 03.02.04.00)	15,529,839	23,559,938	29,996,697	30,768,159
Reserve Investment Fair Market Value Adj.	0	293,512	599,829	198,004
<u>Employee Group Health Insurance</u>				
General Contingency	14,905,827	3,036,265	7,107,019	17,104,964
Reserve Investment Fair Market Value Adj.	0	322,476	458,269	129,815
	<u>58,924,405</u>	<u>61,291,386</u>	<u>80,161,620</u>	<u>110,524,625</u>
<b>TOTAL INTERNAL SERVICE FUND</b>	<u>74,154,337</u>	<u>75,651,769</u>	<u>92,238,353</u>	<u>122,037,469</u>
<b>GRAND TOTAL</b>	<u>\$491,865,036</u>	<u>\$524,307,293</u>	<u>\$541,535,369</u>	<u>\$447,925,202</u>

**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 ("adjustment to")
- 2) Many reserves include an adjustment for investment fair market value change