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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 04 Adopted	FY 05 Adopted	FY 06 Adopted	FY 07 Adopted
<b>GENERAL FUND</b>				
<b>Countywide General Fund</b>				
Refund Prior Year Revenue	\$50,000	\$450,000	\$450,000	\$450,000
Reserve for Contingency (Policy 03.02.05.00)	3,908,974	5,097,956	14,671,665	35,285,088
Reserve Unrealized Fund Balance	5,000,000	7,800,000	8,000,000	9,000,000
Reserve Cash Balance-Stabilization Funds (03.02.02.22)	16,241,879	17,529,441	19,076,469	20,601,764
Reserve Investment Fair Market Value Adj.	708,313	0	0	0
Reserve for Indigent Health Care Costs	7,500,000	2,050,000	0	0
Reserve for Aging Services Revenue Stabilization	550,000	0	0	0
Other Designated Reserves				
Reserve for Grant Match	1,050,000	1,100,000	1,000,000	1,000,000
Reserve for Attrition (Policy 03.02.02.25)	392,673	380,382	515,791	551,996
Reserve for Unreimbursed Disaster Expenses	0	0	3,000,000	3,000,000
Other Designated Reserves	0	529,516	0	0
Reserve for Article V	3,872,485	0	0	0
Adjustment to Reserve for Capital Projects	1,500,000	( 1,468,421)	1,329	0
Adjustment to Reserve for Major Maintenance & Repair	1,270,000	0	0	0
	<b>42,044,324</b>	<b>33,468,874</b>	<b>46,715,254</b>	<b>69,888,848</b>
<b>Unincorporated Area General Fund</b>				
Refund Prior Year Revenue	25,000	225,000	225,000	225,000
Reserve for Contingency (Policy 03.02.05.00)	3,410,000	4,110,000	11,824,499	29,899,148
Reserve Unrealized Fund Balance	3,000,000	4,000,000	5,000,000	5,000,000
Reserve Cash Balance-Stabilization Funds (03.02.02.22)	8,949,693	10,435,699	11,474,481	12,266,802
Reserve Investment Fair Market Value Adj.	230,668	0	0	0
Other Designated Reserves				
Reserve for Attrition (Policy 03.02.02.25)	483,317	501,815	1,725,141	2,123,988
Reserve for Unreimbursed Disaster Expenses	0	0	930,233	5,930,233
Reserve for Canal Advisory Task Force Recommendations	0	0	0	0
Other Designated Reserves	2,195,454	0	0	250,000
Reserve For Communication Services Tax/Fire Rescue	3,830,942	0	0	0
Reserve for Capital Projects - Fire Station Construction	0	0	0	0
Adjustment to Reserve for Future Capital Outlay	0	0	( 50,000)	0
Adjustment to Reserve for Major Maintenance & Repair	3,683,388	0	0	0
	<b>25,808,462</b>	<b>19,272,514</b>	<b>31,129,354</b>	<b>55,695,171</b>
<b>TOTAL GENERAL FUND</b>	<b>67,852,786</b>	<b>52,741,388</b>	<b>77,844,608</b>	<b>125,584,019</b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>(COUNTYWIDE &amp; UNINCORPORATED)</b>				
<b>Countywide Special Purpose Revenue Fund</b>				
Adjustment to Public Art Program--Countywide Ord. 89-32	10,000	10,500	159,490	208,037
School Sites Impact Fees	0	0	0	9,315,064
Criminal Justice Education/Training FS 943.14	718,310	918,548	1,353,606	2,297,428
Criminal Justice Training R95-077	125,712	234,331	474,276	534,080
County Boat Registration Fee Fund Ord. 90-13	677,994	594,760	487,603	379,108

## RESERVES AND REFUNDS

Description	FY 04 Adopted	FY 05 Adopted	FY 06 Adopted	FY 07 Adopted
<b>Countywide Special Purpose Revenue Fund (continued)</b>				
Adjustment to Detention Deputy Recruitment/Retention Fund	280,000	149,500	0	0
Teen Court Contingency Fund FS 938.17-19	446,690	96,177	28,356	24,147
Federal USMS/Dept of Justice Asset Forfeiture Fd.	1,338,217	1,732,762	1,916,967	2,434,115
County Fine and Forfeiture FS 142.01				
Reserve for Article V	2,694,541	0	0	0
Alcohol & Drug Abuse Contingency FS 939.017	84,809	19,159	93,414	28,514
Drug Abuse Alternative Source Fund R91-0223	108,249	63,258	199,355	182,671
800MHz Radio Communication System Fund	1,049,398	1,136,893	1,427,594	2,456,505
Florida Contraband Forfeiture Fund FS 932.703/704	1,696,379	1,480,103	1,313,320	1,981,756
Local Government Criminal Justice Trust Fund FS27.3455				
Reserve for Article V	488,289	0	0	0
Legal Aid Program Service Fees Ord. 89-20	81,985	0	0	0
Drug Abuse Trust Fund FS938.21/Ord. 97-16	221,299	268,299	278,134	317,034
Federal Treasury Asset Forfeiture Fund	114,959	126,722	140,500	161,139
Court Facilities Fund Ord. 87-23	1,725,822	1,173,581	439,914	548,369
Mediation/Arbitration Trust Fund Contingency	491,527	827,323	66,660	11,387
Reserve for Article V	235,873	0	0	0
County Civil Mediation Trust Fund	7,250	135,659	9,720	5,727
Reserve for Article V	114,608	0	0	0
Family Mediation Trust Fund	131,700	73,312	16,539	71,869
Civil Traffic Hearing Officer Trust Fund AO 92-11	1,217,944	523,094	43,450	8,948
Reserve for Article V	99,766	0	0	0
Marriage Dissolution--General Master Trust Fund	67,509	204,460	13,150	13,410
Reserve for Article V	218,690	0	0	0
Court Technology Trust Fund Ord. 93-02	229,151	90,316	143,600	146,475
Probate/Guardianship/Trust Fund Contingency	59,201	49,802	4,435	24,520
Reserve for Article V	39,202	0	0	0
Special Master--Animal Control Fee Fund	15,750	12,562	15,795	18,295
Circuit Court Mediation Administrative Fee Fund	30,200	74,832	1,520	45,050
Reserve for Article V	26,700	0	0	0
Special Master--Water Use Restriction Fee Fund	27,200	57,008	44,790	51,490
Family Administrative Fee Fund AO 94-178	132,200	183,477	2,850	148
Reserve for Article V	28,451	0	0	0
Child Custody Investigation Fees AO 181	112,077	302,865	2,700	120
Reserve for Article V	18,825	0	0	0
Courthouse Annex Tower Contingency	2,850,464	0	0	0
County (Court Ordered) Mediation AO 99-06	59,800	59,469	2,370	45,270
Reserve for Article V	10,000	0	0	0
Children's Advocacy Center Fund AO 99-081	15,117	17,257	17,640	20,996
Public Guardian Trust Fund Ord. 99-24	29,100	26,221	0	0
Reserve for Article V	6,250	0	0	0
Drug Court Program Administration Fund FS 796.07(6)	0	0	70,532	102,937
Teen Court/Juvenile Diversion Fund (Ord 04-33; FS 939.185)	0	12,919	1,662	0
Traffic Surcharge Trust Fund (Ord 04-26; FS 318.18)	0	2,626,152	3,119,395	3,606,038

## RESERVES AND REFUNDS

Description	FY 04 Adopted	FY 05 Adopted	FY 06 Adopted	FY 07 Adopted
<b>Countywide Special Purpose Revenue Fund (continued)</b>				
Crime Prevention/Safe Neighborhoods (FS 775.083)	0	610,000	871,334	1,892,882
Child Support Incentives Fund - SS Act Title IV-D	0	0	22,000	53,107
Emergency Management Fac Plans Review Fund	22,372	25,698	27,739	30,889
Local Air Pollution Control Tag Fee FS 320.03	438,322	374,360	429,253	8,058
Gardiner Settlement DEP/EPC Fund	1,209,207	843,234	476,094	181,094
Pollution Recovery Fund LF 84-446	1,627,583	2,217,954	1,140,276	1,704,786
State Revenue Sharing--Revenue Stabilization Res.	12,606,051	3,193,395	6,562,548	10,752,107
911 Emergency Telephone Sys. - Land Line Ord. 86-14/87-25	4,921,781	6,884,201	5,004,110	5,663,923
911 Emergency Telephone Sys. - Wireless FS 365.1743	0	0	579,027	1,726,460
Fla Boating Improvement Fund FS 328.72 (15)	0	0	2,750	3,020
Museums/Cecile Wagnon Will Fund	82,061	85,561	83,159	85,659
Data Management Services Fund	1,559,659	0	0	0
Tampa Bay Water Issues Additional Support	24,906	107,729	0	0
Animal Ctrl Spay/Neuter Incentive Payment Prog	435,031	483,178	527,534	598,567
Animal Services Contributions Fund	6,300	14,119	4,022	17,623
	<b>41,070,481</b>	<b>28,120,750</b>	<b>27,619,183</b>	<b>47,758,822</b>
<b>Unincorporated Area Special Purpose Fund</b>				
Adjustment to Public Art Program	1,500	1,575	30,200	21,700
<u>Parks Impact Fees</u>				
Adjustment to Future Capital Outlay	2,057,990	( 1,774,935)	600,175	( 1,015,630)
<u>Fire Service Impact Fee (all zones)</u>				
Adjustment to Future Capital Outlay	181,750	390,725	683,770	374,980
School Sites Impact Fees	7,410,791	3,545,502	6,289,127	7,090
Capital Program Administration (Impact Fees)	45,459	162,348	178,883	101,521
Adjustment to Environmental Restoration Oper/Proj Fd.Ord. 92-05	251,000	153,500	200,000	350,000
Adjustment to Local Habitat Mitigation Bank Fund	30,000	31,500	25,000	25,000
Building Services Division Fund	6,272,905	5,258,617	7,222,062	4,704,790
Land Excavation Operation/Inspection 8.01.03 LDC	11,426	10,978	30,360	356
Water Conservation Trust Fund Ord. 91-27	659,908	758,250	551,240	523,602
Phosphate Severance Tax Fund FS 211.31	5,204,402	1,742,360	1,907,251	1,001,104
Adjustment to Stormwater Management Fund	240,138	( 124,858)	50,227	( 697,735)
Sun City Utility Operating/Project Fund	445	344	0	0
	<b>22,367,714</b>	<b>10,155,906</b>	<b>17,768,295</b>	<b>5,396,778</b>
<b>TOTAL SPECIAL REV. FUNDS (TAX FUNDS)</b>	<b>63,438,195</b>	<b>38,276,656</b>	<b>45,387,478</b>	<b>53,155,600</b>
<b>OTHER SPECIAL REVENUE FUNDS</b>				
<b>County Blended Component Units Fund</b>				
Law Library Board Sales and Other Services	0	3,331	22,005	12,355
	<b>0</b>	<b>3,331</b>	<b>22,005</b>	<b>12,355</b>

## RESERVES AND REFUNDS

Description	FY 04 Adopted	FY 05 Adopted	FY 06 Adopted	FY 07 Adopted
<b>Sales Tax Revenue Fund</b>				
<u>Indigent Health Care &amp; Trauma Center Fund</u>				
General Contingency	11,156,669	14,114,354	31,747,625	75,575,798
Reserve Investment Fair Market Value Adj.	386,049	102,859	0	0
<u>Half Cent Sales Tax/Bonds</u>				
Revenue Stabilization Reserve	12,762,941	8,552,463	14,321,224	26,366,567
Reserve Investment Fair Market Value Adj.	252,955	200,132	58,802	0
<b>Sales Tax Revenue Fund</b>				
<u>Professional Sports Franchise Facility Sales Tax</u>				
Debt Service Reserve	184,325	167,441	167,907	164,312
Reserve Investment Fair Market Value Adj.	5,670	3,211	1,241	236
<u>3% Tourist Development Tax</u>				
General & Other Contingencies	1,972,899	998,797	1,578,867	1,486,867
Reserve Investment Fair Market Value Adj.	61,448	19,397	0	0
Other Restricted Reserves	890,000	948,880	948,880	890,250
<u>1% Additional (4th Cent) Tourist Tax Ord. 90-03</u>				
General Contingency	4,482,551	5,003,248	6,556,312	8,871,342
Reserve Investment Fair Market Value Adj.	100,655	48,334	4,928	0
<u>1% Additional (5th Cent) Tourist Tax Ord. 94-13</u>				
General & Other Contingencies	2,360,339	2,685,695	3,654,221	5,564,174
Reserve Investment Fair Market Value Adj.	113,757	39,639	0	0
Reserve for Debt Service	1,680,000	1,680,000	0	0
	<b>36,410,258</b>	<b>34,564,450</b>	<b>59,040,007</b>	<b>118,919,546</b>
<b>Intergovernmental Grants</b>				
Reserve for Public Art	0	0	3,720	0
	<b>0</b>	<b>0</b>	<b>3,720</b>	<b>0</b>
<b>County Transportation Trust Fund</b>				
<u>Operating Fund</u>				
General & Other Contingencies	500,000	0	0	0
Prior Year Reappropriation	2,500,000	2,500,000	3,000,000	5,000,000
Reserve Investment Fair Market Value Adj.	629,086	150,432	0	0
Adjustment to Project Fund	( 2,607,701)	( 3,521,485)	( 1,737,048)	( 17,394)
Street Lighting Non-Ad Valorem Assessments	2,443,371	3,469,028	3,743,140	2,765,093
Adjustment to Ninth-Cent Fuel Tax Fund	( 416,636)	( 116,547)	( 127,559)	30,161
Transportation Impact Fees:				
Adjustment to Future Capital Outlay	3,369,080	( 842,298)	2,711,698	2,468,381
Adjustment to Citrus Park Community Dev District	78,568	75,000	0	0
Adjustment to Constitutional Fuel Tax Fund	( 1,946,116)	3,700,477	( 2,961,000)	298,938
County Fuel Tax (7th Cent) Fund	525,827	263,858	507,997	506,686
Local Transportation Ninth Cent Fuel Tax Fund	1,411	1,263	1,150	1,139
Adjustment to Ad Valorem Tax Transportation Fund	86,923	0	49,000	170,000
	<b>5,163,813</b>	<b>5,679,728</b>	<b>5,187,378</b>	<b>11,223,004</b>

## RESERVES AND REFUNDS

Description	FY 04 Adopted	FY 05 Adopted	FY 06 Adopted	FY 07 Adopted
<b>Library Tax District Fund</b>				
Refund Prior Year Revenue	0	50,000	75,000	75,000
General Contingency	500,000	500,000	500,000	500,000
Prior Year Reappropriation	600,000	600,000	600,000	600,000
Unrealized Fund Balance	600,000	600,000	500,000	1,000,000
Reserve for Fund Balance Carried Forward	1,150,020	1,150,020	0	0
Reserve Investment Fair Market Value Adj.	306,444	0	0	0
Other Designated Reserves	9,910,879	7,255,758	14,540,412	24,128,696
Adjustment to Project Fund Ord. 89-32	0	0	( 26,182)	( 11,200)
Adjustment to Public Art Program	2,000	2,100	26,182	11,200
	<b>13,069,343</b>	<b>10,157,878</b>	<b>16,215,412</b>	<b>26,303,696</b>
<b>Infrastructure Surtax Fixed Project Fund</b>				
<b>FY 97 - FY 03</b>				
Adjustment to Future Capital Outlay	( 1,950,000)	( 4,067,600)	( 1,349,532)	( 1,544,983)
<b>FY 03 - FY 08</b>				
<i>Financed Project Subfund:</i>				
Adjustment to Future Capital Outlay	1,500,000	1,943,228	500,000	3,573,240
Adjustment to Other Designated Reserve	1,746,000	1,500,000	500,000	1,932,208
Reserve for Public Art	0	0	3,000	39,912
<i>Non-Financed Project Subfund:</i>				
Adjustment to Future Capital Outlay	1,155,381	1,310,868	388,830	( 482,418)
Adjustment to Other Designated Reserve	1,500,000	3,240,000	1,429,867	0
Adjustment to Debt Service	3,194,000	( 1,694,000)	0	0
Reserve for Public Art	0	0	151,170	0
<b>FY 08 - FY 16</b>				
Adjustment to Future Capital Outlay	0	0	0	4,058,930
Reserve for Public Art	0	0	65,000	23,070
	<b>7,145,381</b>	<b>2,232,496</b>	<b>1,688,335</b>	<b>7,599,959</b>
<b>TOTAL OTHER SPECIAL REVENUE FUNDS</b>	<b>61,788,795</b>	<b>52,637,883</b>	<b>82,156,857</b>	<b>164,058,560</b>
<b>DEBT SERVICE FUNDS</b>				
Refund Prior Year Revenue	0	2,500	22,000	22,000
Fund Balance Carried Forward	8,198,841	10,863,223	12,001,017	12,059,893
General & Other Contingencies	1,663,945	2,022,159	1,000,781	935,264
Reserve Investment Fair Market Value Adj.	1,875,211	1,244,324	393,600	1,502,118
Debt Service Payments	26,867,785	21,166,141	18,880,720	18,439,181
<b>TOTAL DEBT SERVICE FUND</b>	<b>38,605,782</b>	<b>35,298,347</b>	<b>32,298,118</b>	<b>32,958,456</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Adjustment to Countywide Capital Projects Fund	0	0	( 1,536,329)	( 40,970)
Adjustment to Unincorp. Area Capital Projects Fund	0	0	57,206	( 21,700)
Adjustment to Reserve for Future Fire Stations	0	5,123,784	5,812,587	6,548,736
Adjustment to Parks & Recreation G.O. Bonds	0	0	0	3,124
Adjustment to Capital Improvement Series 1998 Fund	159,476	25,000	0	0
Environmentally Sensitive Lands	1,310,192	1,891,405	675,920	1,336,257

## RESERVES AND REFUNDS

Description	FY 04 Adopted	FY 05 Adopted	FY 06 Adopted	FY 07 Adopted
<b>CAPITAL PROJECTS FUNDS (continued)</b>				
Adjustment to Court Facility Non-Bond Construction	( 74,000)	0	0	100,000
Adjustment to Capital Improvement Series 94/96 Fund	160,000	0	0	0
Adjustment to Capital Improvement Rev. Bonds 94 Const. Fund	80,000	0	0	0
Adjustment to CP Allocated Credit Capacity	11,017,000	1,920,648	( 16,607,621)	89,755,471
Adjustment to Falkenburg Jail - Reserve for Future Capital Outlay	532,000	125,000	0	( 786,949)
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>13,184,668</b>	<b>9,085,837</b>	<b>( 11,598,237)</b>	<b>96,893,969</b>
<b>ENTERPRISE FUNDS</b>				
<b>Solid Waste System Enterprise Fund</b>				
Operating and Maintenance	9,824,766	10,204,238	10,744,980	11,314,219
Renewal and Replacement	12,597,203	11,271,114	10,634,527	10,664,527
Landfill Closures	26,979,849	26,295,367	28,059,287	28,680,476
Debt Service Accounts	23,798,098	24,164,418	4,971,393	785,686
Rate Stabilization Reserve	2,000,000	2,000,000	2,000,000	2,000,000
General Operating Reserves	12,806,389	9,102,384	14,163,704	4,539,427
	<b>88,006,305</b>	<b>83,037,521</b>	<b>70,573,891</b>	<b>57,984,335</b>
<b>Water &amp; Wastewater Utility Enterprise Fund</b>				
<u>Utility System Operation &amp; Maintenance Acct.</u>				
Reserve for Fund Balance Carried Forward	9,724,051	9,884,908	11,261,845	11,791,696
<u>Utility System Revenue Bonds Debt Svc. Acct.</u>				
Reserve for Fund Balance Carried Forward	3,036,667	3,015,834	3,165,833	3,302,500
Reserve Investment Fair Market Value Adj.	4,717,900	4,137,933	4,005,319	3,967,508
<u>Utility System General Revenue Account</u>				
Refund Prior Year Revenue	661,705	164,830	0	0
General & Other Contingencies	3,154,083	4,462,414	5,077,006	2,835,420
Fund Balance Carried Forward	4,167,450	5,140,186	1,572,687	3,446,317
Reserve Investment Fair Market Value Adj.	5,117,575	1,903,836	0	0
<u>Capacity Fees General Operating Account</u>				
General & Other Contingencies	13,153,090	0	5,965,398	0
Reserve Investment Fair Market Value Adj.	1,125,060	779,505	669,310	0
Other Debt Service Reserve	7,811,648	0	0	0
Refund Prior Year Revenue	100,000	100,000	100,000	100,000
Adjustment to Renewal and Replacement	( 2,567,846)	( 560,918)	( 6,042,313)	( 4,348,183)
Adjustment to General Revenue Capacity Expansion Account	( 17,321,300)	( 1,384,232)	18,303,000	( 48,238,435)
Adjustment to Dedicated Water Capacity Fee Project Acct.	0	( 1,840,480)	( 4,883,000)	( 1,275,000)
Adjustment to Dedicated Wastewater Capacity Fee Project Acct.	0	( 4,274,000)	( 7,312,000)	343,000
Cone Ranch Special Projects	1,380,491	1,430,375	1,646,408	1,790,408
Water Conservation	1,097,396	1,254,945	0	0
Adjustment to Long-Term System Capital Rehab./Replacement	0	( 29,000,000)	( 176,000)	( 1,424,000)

## RESERVES AND REFUNDS

Description	FY 04 Adopted	FY 05 Adopted	FY 06 Adopted	FY 07 Adopted
<b>Water &amp; Wastewater Utility Enterprise Fund (continued)</b>				
<u>Revenue Account Rate Stabilization Fund</u>				
Other Designated Reserves	78,134,892	57,371,572	76,654,356	76,654,356
Reclaimed Water Improvement Unit Asmt. Fund	2,113,130	2,598,748	3,214,823	3,830,985
Reclaimed Water Improvement Unit Project Fund	0	0	0	( 1,074,000)
Capacity Assessment Unit Fund Ord. 96-07	126,322	73,051	0	0
Infrastructure Assessment Unit Fund 99-08	27,335	33,612	42,220	49,011
<u>Capacity Assessment Special Assessment Bonds '06</u>				
Adjustment to Reserve Future Capital Outlay	0	0	0	( 44,034,034)
<u>Reclaimed Water Special Assessment Bonds '00</u>				
Refund Prior Year Revenue	0	0	0	( 429,319)
Adjustment to Reserve for Debt Service	45,948	67,488	0	( 270,952)
<u>Capacity Assessment Special Assessment Bonds '00</u>				
Adjustment to Reserve Future Capital Outlay	500,000	( 448,000)	0	0
Adjustment to Reserve for Debt Service	114,888	( 101,506)	149,217	( 4,947,565)
	<b>116,420,485</b>	<b>54,810,101</b>	<b>113,414,109</b>	<b>2,069,713</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>204,426,790</b>	<b>137,847,622</b>	<b>183,988,000</b>	<b>60,054,048</b>
<b>INTERNAL SERVICE FUND</b>				
<b>Fleet Services Fund</b>				
General & Other Contingencies	2,798,712	2,130,954	4,153,320	2,564,554
Lease-Back Program Reserve	9,278,021	9,381,890	8,718,344	10,121,906
	<b>12,076,733</b>	<b>11,512,844</b>	<b>12,871,664</b>	<b>12,686,460</b>
<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.	17,529	11,644	6,915	4,550
<u>Workers' Compensation Insurance</u>				
General Contingency	32,538,723	42,551,298	28,450,639	35,759,502
Long-Term Incurred Claims	4,800,000	9,163,625	14,322,000	13,973,000
Reserve Investment Fair Market Value Adj.	1,068,490	377,239	0	0
<u>General Liability Insurance</u>				
General Contingency	0	6,365,042	8,305,026	8,016,166
Claims Settlement	2,912,831	3,374,046	7,684,000	5,354,000
Reserve Investment Fair Market Value Adj.	362,233	180,789	27,425	0
<u>Catastrophic Disaster Insurance</u>				
General Contingency (Policy 03.02.04.00)	29,996,697	30,768,159	35,184,641	43,388,022
Reserve Investment Fair Market Value Adj.	599,829	198,004	0	0
<u>Employee Group Health Insurance</u>				
General Contingency	7,107,019	17,104,964	17,105,598	18,968,973
Incurred but Not Realized (IBNR) Claims	0	0	5,488,322	4,801,619
Reserve Investment Fair Market Value Adj.	458,269	129,815	0	0
	<b>80,161,620</b>	<b>110,524,625</b>	<b>116,874,566</b>	<b>130,565,832</b>
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>92,238,353</b>	<b>122,037,469</b>	<b>129,746,230</b>	<b>143,252,292</b>

## RESERVES AND REFUNDS

Description	FY 04 Adopted	FY 05 Adopted	FY 06 Adopted	FY 07 Adopted
<b>AGENCY FUNDS</b>				
<u>Transportation Assessment Unit Special Assessment</u>				
Adjustment to Designated Reserves	0	0	0	8,263
<u>Capacity Assessment Special Assessment Bonds '06</u>				
Adjustment to Reserve for Debt Service	0	0	0	9,704,818
<u>Reclaimed Water Special Assessment Bonds '00</u>				
Refund Prior Year Revenue	0	0	0	727,677
Adjustment to Reserve for Debt Service	0	0	0	429,319
<u>Capacity Assessment Special Assessment Bonds '00</u>				
Adjustment to Reserve Future Capital Outlay				
Adjustment to Reserve for Debt Service	0	0	0	5,371,673
<b>TOTAL AGENCY FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,241,750</b>
<b>GRAND TOTAL</b>	<b>\$541,535,369</b>	<b>\$447,925,202</b>	<b>\$539,823,054</b>	<b>\$692,198,694</b>

**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.