
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 06 Adopted	FY 07 Adopted	FY 08 Adopted	FY 09 Recommended
GENERAL FUND				
Countywide General Fund				
Refund Prior Year Revenue	\$450,000	\$450,000	\$450,000	\$450,000
Reserve for Contingency (Policy 03.02.05.00)	14,671,665	35,285,088	36,043,202	36,324,438
Reserve Unrealized Fund Balance	8,000,000	9,000,000	9,000,000	9,000,000
Reserve Cash Balance-Stabilization Funds (03.02.02.22)	19,076,469	20,601,764	26,572,393	25,481,382
Other Designated Reserves				
Reserve for Grant Match	1,000,000	1,000,000	1,000,000	1,000,000
Reserve for Attrition (Policy 03.02.02.25)	515,791	551,996	545,907	600,745
Reserve for Unreimbursed Disaster Expenses	3,000,000	3,000,000	3,000,000	3,000,000
Adjustment to Reserve for Capital Projects	1,329	0	0	0
	46,715,254	69,888,848	76,611,502	75,856,565
Unincorporated Area General Fund				
Refund Prior Year Revenue	225,000	225,000	225,000	225,000
Reserve for Contingency (Policy 03.02.05.00)	11,824,499	29,899,148	34,374,000	34,374,066
Reserve Unrealized Fund Balance	5,000,000	5,000,000	10,014,054	9,135,808
Reserve Cash Balance-Stabilization Funds (03.02.02.22)	11,474,481	12,266,802	13,943,879	14,822,125
Other Designated Reserves				
Reserve for Attrition (Policy 03.02.02.25)	1,725,141	2,123,988	2,042,824	2,147,686
Reserve for Unreimbursed Disaster Expenses	930,233	5,930,233	5,930,233	5,930,233
Other Designated Reserves	0	250,000	0	0
Adjustment to Reserve for Future Capital Outlay	(50,000)	0	0	0
	31,129,354	55,695,171	66,529,990	66,634,918
TOTAL GENERAL FUND	77,844,608	125,584,019	143,141,492	142,491,483

SPECIAL REVENUE FUNDS

(COUNTYWIDE & UNINCORPORATED)

Countywide Special Purpose Revenue Fund

Adjustment to Public Art Program--Countywide Ord. 89-32	159,490	208,037	43,453	22,516
School Sites Impact Fees	0	9,315,064	6,752,572	11,848,300
Criminal Justice Education/Training FS 943.14	1,353,606	2,297,428	4,226,981	4,884,810
Criminal Justice Training R95-077	474,276	534,080	678,025	755,142
County Boat Registration Fee Fund Ord. 90-13	487,603	379,108	280,585	92,042
Adjustment to Detention Deputy Recruitment/Retention Fund	0	0	14,000	8,637
Teen Court Contingency Fund FS 938.17-19	28,356	24,147	25,572	26,549
Federal USMS/Dept of Justice Asset Forfeiture Fd.	1,916,967	2,434,115	3,241,466	3,511,687
Alcohol & Drug Abuse Contingency FS 939.017	93,414	28,514	36,213	84,668
Drug Abuse Alternative Source Fund R91-0223	199,355	182,671	173,532	150,226
800MHz Radio Communication System Fund	1,427,594	2,456,505	2,843,160	3,021,471
Florida Contraband Forfeiture Fund FS 932.703/704	1,313,320	1,981,756	1,968,171	1,673,200
Drug Abuse Trust Fund FS938.21/Ord. 97-16	278,134	317,034	361,224	350,952
Federal Treasury Asset Forfeiture Fund	140,500	161,139	198,011	204,538
Court Facilities Fund Ord. 87-23	439,914	548,369	597,826	624,610
Mediation/Arbitration Trust Fund Contingency	66,660	11,387	27,554	28,965
County Civil Mediation Trust Fund	9,720	5,727	6,052	6,270
Family Mediation Trust Fund	16,539	71,869	95,493	99,813
Civil Traffic Hearing Officer Trust Fund AO 92-11	43,450	8,948	14,830	15,524

RESERVES AND REFUNDS

Description	FY 06 Adopted	FY 07 Adopted	FY 08 Adopted	FY 09 Recommended
Marriage Dissolution--General Master Trust Fund	13,150	13,410	24,995	26,070
Court Technology Trust Fund Ord. 93-02	143,600	146,475	160,969	167,950
Probate/Guardianship/Trust Fund Contingency	4,435	24,520	26,848	28,028
Special Master--Animal Control Fee Fund	15,795	18,295	21,271	22,434
Circuit Court Mediation Administrative Fee Fund	1,520	45,050	68,864	72,069
Special Master--Water Use Restriction Fee Fund	44,790	51,490	55,153	57,568
Family Administrative Fee Fund AO 94-178	2,850	148	84	84
Child Custody Investigation Fees AO 181	2,700	120	160	160
County (Court Ordered) Mediation AO 99-06	2,370	45,270	49,728	51,876
Children's Advocacy Center Fund AO 99-081	17,640	20,996	24,040	26,915
Public Guardian Trust Fund Ord. 99-24	0	0	5,815	5,983
Drug Court Program Administration Fund FS 796.07(6)	70,532	102,937	102,459	119,176
State Court Innovation Fd (Ord 04-33; FS 939.185)	0	0	2,684	1,907
Legal Aid Fund (Ord 04-33; FS 939.185)	0	0	0	649
Teen Court/Juvenile Diversion Fund (Ord 04-33; FS 939.185)	1,662	0	724	818
Traffic Surcharge Trust Fund (Ord 04-26; FS 318.18)	3,119,395	3,606,038	5,359,044	5,279,208
Crime Prevention/Safe Neighborhoods (FS 775.083)	871,334	1,892,882	2,876,275	3,689,578
Child Support Incentives Fund - SS Act Title IV-D	22,000	53,107	76,543	99,253
Emergency Management Fac Plans Review Fund	27,739	30,889	33,220	34,320
Local Air Pollution Control Tag Fee FS 320.03	429,253	8,058	268,648	254,733
Gardinier Settlement DEP/EPC Fund	476,094	181,094	134,660	147,398
Pollution Recovery Fund LF 84-446	1,140,276	1,704,786	1,213,906	1,394,180
State Revenue Sharing--Revenue Stabilization Res.	6,562,548	10,752,107	10,970,192	9,169,118
911 Emergency Telephone Sys. - Land Line Ord. 86-14/87-25	5,004,110	5,663,923	4,394,973	3,841,852
911 Emergency Telephone Sys. - Wireless FS 365.1743	579,027	1,726,460	5,194,083	7,207,821
Fla Boating Improvement Fund FS 328.72 (15)	2,750	3,020	149,000	350,190
Museums/Cecile Wagnon Will Fund	83,159	85,659	90,461	93,736
Animal Ctrl Spay/Neuter Incentive Payment Prog	527,534	598,567	695,568	715,569
Animal Services Contributions Fund	4,022	17,623	35,571	41,418
	27,619,183	47,758,822	53,620,658	60,309,981
Unincorporated Area Special Purpose Fund				
Adjustment to Public Art Program	30,200	21,700	65,510	3,553
<u>Parks Impact Fees</u>				
Adjustment to Future Capital Outlay	600,175	(1,015,630)	(506,090)	809,681
<u>Fire Service Impact Fee (all zones)</u>				
Adjustment to Future Capital Outlay	683,770	374,980	(523,294)	1,289,210
School Sites Impact Fees	6,289,127	7,090	6,782	6,782
Impact Fee Program Administration	178,883	101,521	141,629	46,890
Adjustment to Environmental Restoration Oper/Proj Fd.Ord. 92-05	200,000	350,000	389,000	210,467
Adjustment to Local Habitat Mitigation Bank Fund	25,000	25,000	30,000	33,261
Building Services Division Fund	7,222,062	4,704,790	3,350,375	3,558,725
Land Excavation Operation/Inspection 8.01.03 LDC	30,360	356	2,231	2,353
Water Conservation Trust Fund Ord. 91-27	551,240	523,602	230,621	263,322
Phosphate Severance Tax Fund FS 211.31	1,907,251	1,001,104	427,866	80,852
Adjustment to Stormwater Management Fund	50,227	(697,735)	410,526	(578,857)
	17,768,295	5,396,778	4,025,156	5,726,239
TOTAL SPECIAL REV. FUNDS (TAX FUNDS)	45,387,478	53,155,600	57,645,814	66,036,220

RESERVES AND REFUNDS

Description	FY 06 Adopted	FY 07 Adopted	FY 08 Adopted	FY 09 Recommended
OTHER SPECIAL REVENUE FUNDS				
County Blended Component Units Fund				
Law Library Board Sales and Other Services	22,005	12,355	0	0
Sales Tax Revenue Fund				
<u>Indigent Health Care & Trauma Center Fund</u>				
General Contingency	31,747,625	75,575,798	83,550,065	55,171,962
<u>Half Cent Sales Tax/Bonds</u>				
General Contingency	14,321,224	16,155,188	23,566,750	13,164,923
Revenue Stabilization Reserve	0	10,211,379	9,473,675	8,525,300
Reserve Investment Fair Market Value Adj.	58,802	0	31,277	121,985
<u>Professional Sports Franchise Facility Sales Tax</u>				
Debt Service Reserve	167,907	164,312	11,115	9,433
Reserve Investment Fair Market Value Adj.	1,241	236	752	2,040
<u>3% Tourist Development Tax</u>				
General & Other Contingencies	1,578,867	1,486,867	2,481,064	2,874,957
Other Restricted Reserves	948,880	890,250	1,342,045	1,402,724
Reserve Investment Fair Market Value Adj.	0	0	0	4,999
<u>1% Additional (4th Cent) Tourist Tax Ord. 90-03</u>				
General Contingency	6,556,312	8,871,342	7,044,520	7,103,251
Reserve Investment Fair Market Value Adj.	4,928	0	0	22,949
<u>1% Additional (5th Cent) Tourist Tax Ord. 94-13</u>				
General & Other Contingencies	3,654,221	5,564,174	3,505,179	3,655,370
Reserve Investment Fair Market Value Adj.	0	0	0	62
<u>Local Gov't Infrastructure Surtax Fund</u>				
Other Restricted Reserves	0	0	10,998	1,017
	59,040,007	118,919,546	131,017,440	92,060,972
Intergovernmental Grants				
Reserve for Public Art	3,720	0	0	0
County Transportation Trust Fund				
<u>Operating Fund</u>				
General & Other Contingencies	0	0	369,159	214,993
Prior Year Reappropriation	3,000,000	5,000,000	5,028,133	5,028,183
Other Designated Reserves	0	0	693,401	710,236
Reserve Investment Fair Market Value Adj.	0	0	0	61,001
Adjustment to Project Fund	(1,737,048)	(17,394)	0	487,061
Street Lighting Non-Ad Valorem Assessments	3,743,140	2,765,093	2,866,833	2,186,325
Adjustment to Ninth-Cent Fuel Tax Fund	(127,559)	30,161	54,826	(280,899)
Transportation Impact Fees:				
Adjustment to Future Capital Outlay	2,711,698	2,468,381	4,457,870	2,424,746
Adjustment to Constitutional Fuel Tax Fund	(2,961,000)	298,938	0	(1,491,733)
County Fuel Tax (7th Cent) Fund	507,997	506,686	48,955	20,880
Local Transportation Ninth Cent Fuel Tax Fund	1,150	1,139	1,226	1,263
Adjustment to Ad Valorem Tax Transportation Fund	49,000	170,000	500,000	637,705
Reserve for Road Resurfacing	0	0	0	5,000,000
Reserve for Road Sidewalks	0	0	0	1,000,000
Reserve for Retroreflectivity Project	0	0	0	12,671,000
Adjustment to Transit System Aid Fund	0	0	0	200,000
	5,187,378	11,223,004	14,020,403	28,870,761

RESERVES AND REFUNDS

Description	FY 06 Adopted	FY 07 Adopted	FY 08 Adopted	FY 09 Recommended
Library Tax District Fund				
Refund Prior Year Revenue	75,000	75,000	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	500,000	1,000,000	1,000,000	1,000,000
Other Designated Reserves	14,540,412	24,128,696	30,976,080	29,733,319
Reserve Cash Balance-Stabilization Funds (03.02.02.22)	0	0	0	2,253,676
Adjustment to Project Fund Ord. 89-32	(26,182)	(11,200)	0	8,000
Adjustment to Public Art Program	26,182	11,200	3,500	(21,711)
	16,215,412	26,303,696	33,154,580	34,148,284
Infrastructure Surtax Fixed Project Fund				
FY 97 - FY 03				
Adjustment to Future Capital Outlay	(1,349,532)	(1,544,983)	530,000	1,035,343
FY 03 - FY 08				
<i>Financed Project Subfund:</i>				
Adjustment to Future Capital Outlay	500,000	3,573,240	201,879	38,919
Adjustment to Other Designated Reserve	500,000	1,932,208	(400,000)	(900,000)
Reserve for Public Art	3,000	39,912	31,240	0
<i>Non-Financed Project Subfund:</i>				
Adjustment to Future Capital Outlay	388,830	(482,418)	0	0
Adjustment to Other Designated Reserve	1,429,867	0	0	0
Reserve for Public Art	151,170	0	0	0
FY 08 - FY 16				
Adjustment to Future Capital Outlay	0	4,058,930	9,833,077	(52,288,476)
Reserve for Public Art	65,000	23,070	166,923	0
Reserve for Future Debt Service	0	0	5,204,000	0
Reserve for Transportation Task Force	0	0	0	4,999,472
	1,688,335	7,599,959	15,567,119	(47,114,742)
TOTAL OTHER SPECIAL REVENUE FUNDS	82,156,857	164,058,560	193,759,542	107,965,275
DEBT SERVICE FUNDS				
Refund Prior Year Revenue	22,000	22,000	22,000	12,000
Fund Balance Carried Forward	12,001,017	12,059,893	12,627,239	11,941,672
General & Other Contingencies	1,000,781	935,264	1,093,526	1,195,844
Reserve Investment Fair Market Value Adj.	393,600	1,502,118	383,645	1,626,512
Debt Service Payments	18,880,720	18,439,181	19,011,497	19,194,468
TOTAL DEBT SERVICE FUND	32,298,118	32,958,456	33,137,907	33,970,496
CAPITAL PROJECTS FUNDS				
Capital Projects Funds				
Adjustment to Countywide Capital Projects Fund	(1,536,329)	(40,970)	7,507,478	1,376,232
Reserve for Economic Development Projects	0	0	0	12,506,832
Reserve for Courthouse Project	0	0	0	8,364,717
Adjustment to Unincorp. Area Capital Projects Fund	57,206	(21,700)	13,200,000	300,000
Reserve for Economic Development Projects	0	0	0	6,000,000
Reserve for Affordable Housing	0	0	0	6,000,000
Adjustment to Reserve for Future Fire Stations	5,812,587	6,548,736	(6,693,426)	(1,285,103)
Adjustment to Capital Impr Non Ad Valorem Bds - 98	0	0	0	316

RESERVES AND REFUNDS

Description	FY 06 Adopted	FY 07 Adopted	FY 08 Adopted	FY 09 Recommended
Adjustment to EPC Facility Acquisition Fund	0	0	0	833
Adjustment to Parks & Recreation G.O. Bonds	0	3,124	0	0
Environmentally Sensitive Lands	675,920	1,336,257	1,073,102	522,671
Adjustment to Court Facility Non-Bond Construction	0	100,000	(200,000)	78,475
Adjustment to CP Allocated Credit Capacity	(16,607,621)	89,755,471	(169,078,394)	0
Adjustment to Falkenburg Jail - Reserve for Future Capital Outlay	0	(786,949)	125,000	125,000
Adjustment to CIT Series 2007 Project Fund	0	0	204,956,961	(10,000)
TOTAL CAPITAL PROJECTS FUNDS	(11,598,237)	96,893,969	50,890,721	33,979,973
ENTERPRISE FUNDS				
Solid Waste System Enterprise Fund				
Operating and Maintenance	10,744,980	11,314,219	12,509,360	12,913,146
Revenue Refund	0	30,000	30,000	30,000
Renewal and Replacement	10,634,527	10,634,527	10,000,000	10,000,000
Future Capital Outlay	0	0	1,923,771	1,489,212
Landfill Closures	28,059,287	28,680,476	33,338,254	35,563,245
Debt Service Accounts	4,971,393	785,686	818,673	2,333,476
Rate Stabilization Reserve	2,000,000	2,000,000	2,966,887	6,061,657
General Operating Reserves	14,163,704	4,539,427	8,211,425	9,893,199
	70,573,891	57,984,335	69,798,370	78,283,935
Water & Wastewater Utility Enterprise Fund				
<u>Utility System Operation & Maintenance Acct.</u>				
Reserve for Fund Balance Carried Forward	11,261,845	11,791,696	13,304,683	12,748,214
<u>Utility System Revenue Bonds Debt Svc. Acct.</u>				
Reserve for Fund Balance Carried Forward	3,165,833	3,302,500	3,482,166	2,903,812
Reserve Investment Fair Market Value Adj.	4,005,319	3,967,508	4,014,038	4,099,304
<u>Utility System General Revenue Account</u>				
General & Other Contingencies	5,077,006	2,835,420	0	0
Reserve Investment Fair Market Value Adj.	0	0	0	11,468,038
Fund Balance Carried Forward	1,572,687	3,446,317	4,340,369	4,974,600
<u>Capacity Fees General Operating Account</u>				
General & Other Contingencies	5,965,398	0	0	0
Reserve Investment Fair Market Value Adj.	669,310	0	0	654,182
Refund Prior Year Revenue	100,000	100,000	100,000	100,000
Adjustment to Renewal and Replacement	(6,042,313)	(4,348,183)	52,873	294,000
Adjustment to General Revenue Capacity Expansion Account	18,303,000	(48,238,435)	1,387,395	0
Adjustment to Dedicated Water Capacity Fee Project Acct.	(4,883,000)	(1,275,000)	198,171	63,867
Adjustment to Dedicated Wastewater Capacity Fee Project Acct.	(7,312,000)	343,000	503,206	223,961
Cone Ranch Special Projects	1,646,408	1,790,408	2,092,473	0
Adjustment to Long-Term System Capital Rehab./Replacement	(176,000)	(1,424,000)	0	0
<u>Revenue Account Rate Stabilization Fund</u>				
Other Designated Reserves	76,654,356	76,654,356	76,654,356	76,654,356
Reclaimed Water Improvement Unit Asmt. Fund	3,214,823	3,830,985	1,451,141	886,071
Reclaimed Water Improvement Unit Project Fund	0	(1,074,000)	36,400	36,400
Infrastructure Assessment Unit Fund 99-08	42,220	49,011	57,468	68,708
Financed Project Fund	0	0	(7,944,444)	0
<u>Capacity Assessment Special Assessment Bonds '06</u>				
Adjustment to Reserve Future Capital Outlay	0	(44,034,034)	2,494,550	140,623

RESERVES AND REFUNDS

Description	FY 06 Adopted	FY 07 Adopted	FY 08 Adopted	FY 09 Recommended
Water & Wastewater Utility Enterprise Fund (continued)				
<u>Reclaimed Water Special Assessment Bonds '00</u>				
Refund Prior Year Revenue	0	(429,319)	0	0
Adjustment to Reserve for Debt Service	0	(270,952)	0	0
<u>Capacity Assessment Special Assessment Bonds '00</u>				
Adjustment to Reserve for Debt Service	149,217	(4,947,565)	0	0
	113,414,109	2,069,713	102,224,845	115,316,136
TOTAL ENTERPRISE FUNDS	183,988,000	60,054,048	172,023,215	193,600,071
INTERNAL SERVICE FUND				
Fleet Services Fund				
General & Other Contingencies	4,153,320	2,564,554	4,867,243	4,390,877
Lease-Back Program Reserve	8,718,344	10,121,906	28,222,002	34,107,010
	12,871,664	12,686,460	33,089,245	38,497,887
County Self-Insurance Fund				
<u>Insurance Program Administration</u>				
General Contingency	300,000	300,000	308,359	280,428
Reserve Investment Fair Market Value Adj.	6,915	4,550	5,534	7,714
<u>Workers' Compensation Insurance</u>				
General Contingency	28,450,639	35,759,502	31,753,300	32,215,010
Reserve Investment Fair Market Value Adj.	0	0	0	3,056
Long-Term Incurred Claims	14,322,000	13,973,000	13,202,000	13,202,000
<u>General Liability Insurance</u>				
General Contingency	8,305,026	8,016,166	16,607,623	15,052,505
Claims Settlement	7,684,000	5,354,000	5,354,000	5,354,000
Reserve Investment Fair Market Value Adj.	27,425	0	0	116,218
<u>Catastrophic Disaster Insurance</u>				
General Contingency (Policy 03.02.04.00)	35,184,641	43,388,022	62,836,199	58,035,851
Reserve Investment Fair Market Value Adj.	0	0	0	148,988
<u>Employee Group Health Insurance</u>				
General Contingency	17,105,598	18,968,973	22,542,429	21,036,886
Incurred but Not Realized (IBNR) Claims	5,488,322	4,801,619	4,800,000	4,800,000
Reserve Investment Fair Market Value Adj.	0	0	0	(141)
Other Designated Reserves	0	0	6,437,204	13,044,696
	116,874,566	130,565,832	163,846,648	163,297,211
TOTAL INTERNAL SERVICE FUND	129,746,230	143,252,292	196,935,893	201,795,098
AGENCY FUNDS				
<u>Transportation Assessment Unit Special Assessment</u>				
Adjustment to Designated Reserves	0	8,263	7,159	7,269
<u>Capacity Assessment Special Assessment Bonds '06</u>				
Adjustment to Reserve for Debt Service	0	9,704,818	0	0
Adjustment to Investment Fair Value Change	0	0	991,386	1,223,872
<u>Reclaimed Water Special Assessment Bonds '00</u>				
Refund Prior Year Revenue	0	727,677	0	0
Adjustment to Investment Fair Value Change	0	0	0	1,432
Adjustment to Reserve for Debt Service	0	429,319	69,390	101,336

RESERVES AND REFUNDS

Description	FY 06 Adopted	FY 07 Adopted	FY 08 Adopted	FY 09 Recommended
AGENCY FUNDS (cont'd)				
<u>Capacity Assessment Special Assessment Bonds '00</u>				
Adjustment to Investment Fair Value Change	0	0	0	8,669
Adjustment to Reserve for Debt Service	0	5,371,673	498,546	454,460
TOTAL AGENCY FUNDS	0	16,241,750	1,566,481	1,797,038
 GRAND TOTAL	 \$539,823,054	 \$692,198,694	 \$849,101,065	 \$781,635,654

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.