

## RESERVES BY FUND

	Budget FY 23/24	Budget FY 24/25	Plan FY 25/26
<b>00100 General Fund</b>			
5998010 Reserves - Mitigation Match	1,878,236	1,878,236	1,778,236
5998010 Reserves - State Attorney Computer Project	0	50,000	100,000
5998020 Reserves - Contingencies	7,788,700	7,788,700	7,788,700
5998020 Reserves - Tax Collector	2,081,848	3,121,963	3,121,963
5998020 Reserves - Property Appraiser	0	500,000	500,000
5998080 Reserves - Debt Service	2,533,345	2,100,341	1,536,289
5998140 Reserves - Future Capital Expansion	0	0	5,700,000
5998140 Reserves - Road MSBU & Assessment	25,478	99,841	99,841
5998170 Reserves - Economic Development	2,316,615	2,398,621	2,403,746
5998210 Reserves - Aircraft for Sheriff	2,501,954	5,001,954	5,001,954
5998250 Reserves - Self-Insurance Claims	6,380,000	7,860,000	7,860,000
5998300 Reserves - Budget Stabilization	41,144,192	42,938,479	64,472,651
<b>Total Funds :</b>	<b>66,650,368</b>	<b>73,738,135</b>	<b>100,363,380</b>
<b>10100 County Transportation Trust Fund</b>			
5998020 Reserves - Contingencies	2,174,171	2,446,823	2,498,598
5998300 Reserves - Budget Stabilization	88,446,305	72,512,392	26,119,110
<b>Total Funds:</b>	<b>90,620,476</b>	<b>74,959,215</b>	<b>28,617,708</b>
<b>10150 Special Revenue Grants</b>			
5998020 Reserves - Contingencies	2,000,000	2,000,000	2,000,000
5998290 Reserves - Matching Funds	200,000	200,000	200,000
<b>Total Funds:</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,200,000</b>
<b>12160 Tourism Tax Funds</b>			
5998010 Reserves - Cash Balance Forward	830,000	830,000	830,000
5998020 Reserves - Contingencies	1,270,000	1,270,000	1,270,000
5998080 Reserves - Debt Service	5,104,351	4,455,922	3,149,751
<b>Total Funds:</b>	<b>7,204,351</b>	<b>6,555,922</b>	<b>5,249,751</b>
<b>12180 Lake And River Enhancement Trust Funds</b>			
5998010 Reserves - Cash Balance Forward	50,000	50,000	50,000
5998140 Reserves - Future Capital Expansion	536,114	1,045,155	1,132,840
<b>Total Funds:</b>	<b>586,114</b>	<b>1,095,155</b>	<b>1,182,840</b>
<b>12190 Fire Rescue Funds</b>			
5998020 Reserves - Contingencies	4,928,762	2,295,446	1,192,726
<b>Total Funds:</b>	<b>4,928,762</b>	<b>2,295,446</b>	<b>1,192,726</b>
<b>12240 Impact Fees</b>			
5998140 Reserves - Future Capital Expansion	88,181,245	86,717,859	70,723,694
<b>Total Funds:</b>	<b>88,181,245</b>	<b>86,717,859</b>	<b>70,723,694</b>
<b>14350 Emergency 911 Funds</b>			
5998010 Reserves - Cash Balance Forward	1,183,586	1,445,577	1,109,709
5998020 Reserves - Contingencies	592,089	455,069	555,132
5998170 Reserves - Service Improvements	120,718	0	812,428
<b>Total Funds:</b>	<b>1,896,393</b>	<b>1,900,646</b>	<b>2,477,269</b>
<b>14370 Hazardous Waste Funds</b>			
5998140 Reserves - Future Capital Expansion	5,148	1,855	7,755
<b>Total Funds:</b>	<b>5,148</b>	<b>1,855</b>	<b>7,755</b>
<b>14390 Radio Communications Funds</b>			
5998020 Reserves - Contingencies	67,243	368,807	513,915
5998140 Reserves - Future Capital Expansion	0	0	79,848
<b>Total Funds:</b>	<b>67,243</b>	<b>368,807</b>	<b>593,763</b>

<b>14490</b>	<b>Indigent Health Care Funds</b>			
5998020	Reserves - Contingencies	16,324,477	15,443,321	13,197,316
5998200	Health Care Fluctuation Margin 3% (Actuary)	2,495,000	2,435,000	2,435,000
5998320	Reserves - Future Plan Changes	33,703,926	20,497,679	0
5998330	Reserves - Health Plans Statutory Reserves	2,586,679	2,682,103	2,378,311
	<b>Total Funds:</b>	<b>55,110,082</b>	<b>41,058,103</b>	<b>18,010,627</b>
<b>14500</b>	<b>Coronavirus Local Fiscal Recovery Funds American Rescue Plan</b>			
5998140	Reserves - Future Capital Expansion	18,726,082	8,595,876	25,432,740
	<b>Total Funds:</b>	<b>18,726,082</b>	<b>8,595,876</b>	<b>25,432,740</b>
<b>14930</b>	<b>Leisure Services MSTU Funds</b>			
5998010	Reserves - Cash Balance Forward	1,596,024	1,225,718	1,696,798
5998020	Reserves - Contingencies	2,000,000	2,000,000	2,000,000
5998140	Reserves - Future Capital Expansion	2,470,548	106,202	132,477
	<b>Total Funds:</b>	<b>6,066,572</b>	<b>3,331,920</b>	<b>3,829,275</b>
<b>14950</b>	<b>Libraries MSTU Funds</b>			
5998010	Reserves - Cash Balance Forward	1,601,632	1,831,911	2,071,799
5998020	Reserves - Contingencies	872,000	997,374	1,127,979
	<b>Total Funds:</b>	<b>2,473,632</b>	<b>2,829,285</b>	<b>3,199,778</b>
<b>14960</b>	<b>Rancho Bonito MSTU Fund</b>			
5998010	Reserves - Cash Balance Forward	13,174	11,077	9,500
5998020	Reserves - Contingencies	6,587	5,539	4,750
5998170	Reserves - Service Improvements	24,261	17,562	12,013
	<b>Total Funds:</b>	<b>44,022</b>	<b>34,178</b>	<b>26,263</b>
<b>14970</b>	<b>Transportation Millage Fund</b>			
5998140	Reserves - Future Capital Expansion	15,806,836	43,800,962	44,528,835
	<b>Total Funds:</b>	<b>15,806,836</b>	<b>43,800,962</b>	<b>44,528,835</b>
<b>14980</b>	<b>Emergency Medical Millage Fund</b>			
5998140	Reserves - Future Capital Expansion	15,494,708	12,626,837	13,432,658
	<b>Total Funds:</b>	<b>15,494,708</b>	<b>12,626,837</b>	<b>13,432,658</b>
<b>15010</b>	<b>Land Management Nonexpendable Trust Funds</b>			
5998010	Reserves - Cash Balance Forward	925,502	369,570	0
5998020	Reserves - Contingencies	300,000	0	0
5998150	Reserves - Nonexpendable Trust Fund	33,882,364	38,246,669	40,800,667
	<b>Total Funds:</b>	<b>35,107,866</b>	<b>38,616,239</b>	<b>40,800,667</b>
<b>15250</b>	<b>Eloise CRA Trust-Agency Funds</b>			
5998020	Reserves - Contingencies	70,000	38,956	39,112
5998140	Reserves - Future Capital Expansion	577,734	381,090	189,934
	<b>Total Funds:</b>	<b>647,734</b>	<b>420,046</b>	<b>229,046</b>
<b>15290</b>	<b>Harden Parkway CRA Funds</b>			
5998140	Reserves - Future Capital Expansion	161,139	376,476	545,039
	<b>Total Funds:</b>	<b>161,139</b>	<b>376,476</b>	<b>545,039</b>
<b>15310</b>	<b>Building Funds</b>			
5998020	Reserves - Contingencies	2,184,386	1,857,468	116,478
5998300	Reserves - Budget Stabilization	6,230,100	3,635,680	0
	<b>Total Funds:</b>	<b>8,414,486</b>	<b>5,493,148</b>	<b>116,478</b>
<b>18000</b>	<b>Stormwater MSTU</b>			
5998140	Reserves - Future Capital Expansion	2,941,216	860,469	309,189
	<b>Total Funds:</b>	<b>2,941,216</b>	<b>860,469</b>	<b>309,189</b>
<b>23500</b>	<b>Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)</b>			
5998080	Reserves - Debt Service	4,006,715	4,663,996	1,660,500
	<b>Total Funds:</b>	<b>4,006,715</b>	<b>4,663,996</b>	<b>1,660,500</b>
<b>23700</b>	<b>Public Fac Rev Note, S2015(Ref CFT 2006)</b>			
5998080	Reserves - Debt Service	1,674,495	1,733,608	1,851,964
	<b>Total Funds:</b>	<b>1,674,495</b>	<b>1,733,608</b>	<b>1,851,964</b>
<b>23800</b>	<b>Promissory Note 2020A</b>			
5998080	Reserves - Debt Service	2,625,076	2,859,151	2,987,263
	<b>Total Funds:</b>	<b>2,625,076</b>	<b>2,859,151</b>	<b>2,987,263</b>
<b>24000</b>	<b>Promissory Revenue Note, Series 2020 C</b>			
5998080	Reserves - Debt Service	4,974,258	4,964,326	4,964,326
	<b>Total Funds:</b>	<b>4,974,258</b>	<b>4,964,326</b>	<b>4,964,326</b>

<b>30200 Drainage and Water Quality Fund</b>			
5998140 Reserves - Future Capital Expansion	1,742,791	298,623	60,710
<b>Total Funds:</b>	<b>1,742,791</b>	<b>298,623</b>	<b>60,710</b>
<b>30800 General Capital Improvement Funds</b>			
5998140 Reserves - Future Capital Expansion	23,683,844	41,346,830	44,023,882
<b>Total Funds:</b>	<b>23,683,844</b>	<b>41,346,830</b>	<b>44,023,882</b>
<b>31200 Environmental Land Acquisition Funds</b>			
5998140 Reserves - Future Capital Expansion	1,537,460	274,241	1,237,646
<b>Total Funds:</b>	<b>1,537,460</b>	<b>274,241</b>	<b>1,237,646</b>
<b>41010 Solid Waste Funds</b>			
5998010 Reserves - Cash Balance Forward	7,494,707	12,240,663	8,153,218
5998020 Reserves - Contingencies	3,747,354	6,120,332	3,668,947
5998090 Reserves - Renewal & Replacement	14,864,131	13,902,266	10,596,064
5998140 Reserves - Future Capital Expansion	44,375,270	18,930,106	8,270,984
5998170 Reserves - Service Improvements	500,000	500,000	500,000
5998230 Reserves - Carryforward Adjustment	2,998,516	3,575,792	3,575,792
<b>Total Funds:</b>	<b>73,979,978</b>	<b>55,269,159</b>	<b>34,765,005</b>
<b>41110 Landfill Closure Funds</b>			
5998010 Reserves - Cash Balance Forward	10,000,000	3,043,236	10,000,000
5998020 Reserves - Contingencies	41,200	58,115	60,721
5998110 Reserves - Landfill Closure	63,337,714	75,178,360	70,968,107
<b>Total Funds:</b>	<b>73,378,914</b>	<b>78,279,711</b>	<b>81,028,828</b>
<b>41210 Universal Solid Waste Collection Funds</b>			
5998010 Reserves - Cash Balance Forward	6,900,048	1,354,293	2,059,079
5998020 Reserves - Contingencies	3,334,643	0	0
5998230 Reserves - Carryforward Adjustment	526,864	0	0
<b>Total Funds:</b>	<b>10,761,555</b>	<b>1,354,293</b>	<b>2,059,079</b>
<b>42010 Utilities Operating Funds</b>			
5998080 Reserves - Debt Service	115,406	199,511	199,511
5998090 Reserves - Renewal & Replacement	1,000,000	1,000,000	1,000,000
5998120 Reserves - Salary Adjustments	89,773	89,773	201,775
5998140 Reserves - Future Capital Expansion	30,101,775	17,921,612	14,857,503
<b>Total Funds:</b>	<b>31,306,954</b>	<b>19,210,896</b>	<b>16,258,789</b>
<b>42110 Utilities Capital Expansion Funds</b>			
5998140 Reserves - Future Capital Expansion	60,604,067	57,837,458	29,645,163
<b>Total Funds:</b>	<b>60,604,067</b>	<b>57,837,458</b>	<b>29,645,163</b>
<b>42432 Utilities Bonds</b>			
5998140 Reserves - Future Capital Expansion	0	13,725,000	80,331,063
<b>Total Funds:</b>	<b>0</b>	<b>13,725,000</b>	<b>80,331,063</b>
<b>50100 Fleet Maintenance Funds</b>			
5998020 Reserves - Contingencies	594,752	1,161,600	1,211,800
5998170 Reserves - Service Improvements	243,518	1,810,523	3,026,108
<b>Total Funds:</b>	<b>838,270</b>	<b>2,972,123</b>	<b>4,237,908</b>
<b>50300 Employee Health Insurance Fund</b>			
5998020 Reserves - Contingencies	10,437,600	11,556,967	7,640,891
5998200 Health Care Fluctuation Margin 3% (Actuary)	1,993,817	2,282,018	2,437,918
5998300 Reserves - Budget Stabilization	3,304,739	850,230	0
5998330 Reserves - Health Plans Statutory Reserves	11,685,264	13,223,532	14,126,923
<b>Total Funds:</b>	<b>27,421,420</b>	<b>27,912,747</b>	<b>24,205,732</b>
<b>51500 Fleet Replacement Funds</b>			
5998020 Reserves - Contingencies	500,000	500,000	500,000
5998140 Reserves - Future Capital Expansion	25,345,864	29,951,073	32,520,891
<b>Total Funds:</b>	<b>25,845,864</b>	<b>30,451,073</b>	<b>33,020,891</b>
<b>52000 Information Technology Fund</b>			
5998020 Reserves - Contingencies	942,288	1,346,480	1,433,511
5998170 Reserves - Service Improvements	233,060	618,926	601,926
<b>Total Funds:</b>	<b>1,175,348</b>	<b>1,965,406</b>	<b>2,035,437</b>
<b>Grand Total :</b>	<b>768,891,484</b>	<b>752,995,220</b>	<b>727,443,667</b>

Reserves are portions of the budget the County does not plan to spend in the current year. Reserves are used not only to balance the County's budget; they are used as emergency funds. Emergency can be defined as a revenue shortfall or unanticipated expenditures for natural disasters, such as hurricane relief and global pandemics.