

Fund	2020 Beginning Unencumbered Fund Balance	Revenue 2020 Budget	Expenditures 2020 Budget	Est. Funds Available to Appropriate 1 / 1 / 21	Revenue 2021 Budget	Expenditures 2021 Budget	Change in Fund Balance	Estimated 2021 Ending Fund Balance
GOVERNMENTAL FUNDS								
GENERAL FUNDS								
101-General Fund	14,104,279	24,725,815	22,317,809	16,512,285	22,062,535	23,885,183	-1,822,648	14,689,637
750-Reserve for Sick & Vacation Fund	61,219	245,000	273,640	32,579	231,645	231,645	0	32,579
SPECIAL REVENUE FUNDS								
220-Street Fund	528,476	2,408,060	2,064,893	871,643	2,164,000	2,206,943	-42,943	828,700
222-State Highway Fund	414,137	157,330	94,110	477,357	145,000	147,513	-2,513	474,844
224-Tax Increment Fund	3,637,407	3,266,150	4,210,020	2,693,537	4,034,213	2,355,028	1,679,185	4,372,722
225-State Law Enforcement Trust Fund	116,958	49,960	63,100	103,818	50,000	50,500	-500	103,318
226 - Enforcement & Education	37,850	1,550	0	39,400	1,000	17,500	-16,500	22,900
227 - Parks & Rec Donation	8,983	0	0	8,983	0	0	0	8,983
228-Permanent Improvement Fund	-25,041	25,041	0	0	0	0	0	0
229-Clerk of Court Computer Fund	173,131	31,190	24,500	179,821	29,000	33,600	-4,600	175,221
231-County Permissive Tax Fund	65,991	0	0	65,991	0	0	0	65,991
232-Cul-de-sac Maintenance Fund	42,027	0	0	42,027	0	0	0	42,027
234-Court Computerization Fund	31,875	11,620	1,700	41,795	11,000	1,750	9,250	51,045
235-Federal Law Enforcement Seizure Fund	79,659	81,900	58,900	102,659	6,000	15,500	-9,500	93,159
236-Treasury Law Enforcement Seizure	179,699	189,000	291,000	77,699	25,000	65,500	-40,500	37,199
237-AG Peace Officer Training	124	0	0	124	0	0	0	124
238-Street Tree	47,215	5,420	0	52,635	0	0	0	52,635
240-Public Safety Fund	71,403	706,511	494,190	283,724	1,168,376	1,371,736	-203,360	80,364
241-Right of Way	583,502	52,030	30,000	605,532	60,000	60,000	0	605,532
242-Parks & Recreation Fund	105,979	1,497,981	679,786	924,174	1,653,162	2,507,670	-854,508	69,666
243-Public Service Fund	285,317	1,130,529	704,671	711,175	1,591,002	2,220,838	-629,836	81,339
510-Police Pension Fund	671,133	1,112,981	1,234,745	549,369	1,273,526	1,273,526	0	549,369
515-Police Duty Weapon Fund	17,134	8,200	8,200	17,134	8,200	8,200	0	17,134
530-Public Landscape Trust Fund	7,816	0	0	7,816	0	0	0	7,816
CAPITAL FUNDS								
322-State Capital Grant	0	0	0	0	0	0	0	0
325-Capital Improvement	3,268,700	8,427,340	6,598,410	5,097,630	7,636,050	11,316,660	-3,680,610	1,417,020
327-Park Fund	59,537	0	0	59,537	0	0	0	59,537
328-Park-in-Lieu of Fees Fund	12,943	0	0	12,943	0	0	0	12,943
329-Court Building Fund	297,682	19,980	0	317,662	19,000	0	19,000	336,662
330-Federal Highway Grant Fund	-488,368	500,000	0	11,632	0	0	0	11,632
DEBT SERVICE								
431-General Bond Retirement Fund	1,194,275	7,205,657	7,202,686	1,197,246	2,211,311	2,210,634	677	1,197,923
PROPRIETARY FUNDS								
ENTERPRISE FUNDS								
631-Stormwater Fund	1,615,432	1,194,500	1,587,781	1,222,151	1,209,700	1,285,021	-75,321	1,146,830
651-Water Fund	1,689,354	8,399,098	9,175,900	912,552	8,845,270	8,218,359	626,911	1,539,463
652-Water System Capital Improvement Fund	3,281,644	940,260	1,171,617	3,050,287	786,693	535,905	250,788	3,301,075
661-Sewer Fund	4,238,800	7,823,118	7,878,155	4,183,763	7,413,916	7,709,819	-295,903	3,887,860
662-Sewer System Capital Improvement Fund	3,280,808	894,660	1,386,907	2,788,561	1,167,243	1,400,905	-233,662	2,554,899
INTERNAL SERVICE FUNDS								
900-Workers Compensation Self Insurance Fund	672,839	161,610	185,830	648,619	256,449	195,000	61,449	710,068
AGENCY FUNDS								
800-Unclaimed Funds	31,268	0	0	31,268	0	0	0	31,268
835-Senior Escrow Fund	8,721	7,650	7,650	8,721	0	0	0	8,721
836-Park Facility Deposit Fund	15,757	15,200	0	30,957	0	0	0	30,957
837-Veterans Memorial Fund	7,618	1,600	1,600	7,618	0	0	0	7,618
838-Recreation Scholarship	8,750	0	0	8,750	0	0	0	8,750
840-Insurance Demolition Fund	51,794	0	0	51,794	0	0	0	51,794
850-Refuse Escrow Fund	380,095	2,132,800	2,258,616	254,278	2,329,800	2,314,150	15,650	269,928
860-Developers Escrow Fund	50,616	0	0	50,616	0	0	0	50,616
ALL FUNDS TOTAL	40,924,541	73,429,741	70,006,417	44,347,865	66,389,091	71,639,085	-5,249,994	39,097,871

General Fund Analysis Unassigned Fund Balance	
Total General Fund Appropriations 2021	23,885,183
Less Debt Service	455,000
Total Operating Appropriations 2021	23,430,183
25% of Operating Appropriations for Emergency Reserve	5,857,546
Rounded Reserve to be set aside	5,715,000
Projected Ending Fund Balance	14,689,637
Less Emergency Reserve	5,715,000
Remaining Projected Unassigned Fund Balance	8,974,637
Use of Unreserved Fund Balance Due to Economic Conditions	1,822,648
Remaining Unreserved Fund Balance	7,151,989
Total Operating Appropriations 2021	23,430,183
Divide by 12 for approximately 1 month	1,952,515
Times 2 for 2 months of operations	3,905,031
Amount of Projected Unassigned in Excess of 2 Months	3,246,958
Projected Number of Months in Remaining Unreserved Fund Balance	3.66