

Table 3

COUNTY OF JAMES CITY, VIRGINIA

Fund Balances, Governmental Funds

Last Ten Fiscal Years

| | Fiscal year | | | | | | | | | |
|------------------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
| General fund: | | | | | | | | | | |
| Reserved for: | | | | | | | | | | |
| Encumbrances | \$ 607,830 | 617,883 | 480,076 | 305,056 | 1,107,476 | 742,722 | 1,209,242 | 1,488,484 | 2,454,283 | 1,999,517 |
| Inventory | 212,432 | 204,240 | 248,917 | 232,432 | 254,027 | 233,165 | 234,894 | 253,111 | 245,959 | 291,364 |
| Unreserved for: | | | | | | | | | | |
| Designated: | | | | | | | | | | |
| Potential insurance losses | 200,000 | 200,000 | 200,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| Capital projects | 3,373,755 | 3,092,000 | 1,910,000 | 4,004,000 | 3,988,000 | 1,178,076 | 1,465,000 | 2,165,522 | 2,000,000 | 2,612,000 |
| Fiscal liquidity | 3,809,341 | 4,721,981 | 8,824,904 | 11,318,281 | 12,267,484 | 13,127,031 | 13,864,878 | 14,879,793 | 17,485,691 | 20,404,910 |
| Health insurance | 67,524 | 67,524 | 67,524 | 117,524 | 145,917 | 155,557 | 182,971 | 165,203 | 157,287 | 152,420 |
| Capital reserve fund | 8,158,578 | 6,820,163 | 6,748,286 | 6,105,182 | 5,551,321 | 5,977,368 | 7,438,531 | 9,273,289 | 12,056,476 | 12,056,476 |
| Undesignated – general fund | 750,506 | 382,150 | 400,000 | 2,886,828 | — | — | — | 2,454,283 | 1,466,461 | 1,500,000 |
| Total general fund | <u>\$ 17,179,966</u> | <u>16,105,941</u> | <u>18,879,707</u> | <u>25,269,303</u> | <u>23,614,225</u> | <u>21,713,919</u> | <u>24,695,516</u> | <u>30,979,685</u> | <u>36,166,157</u> | <u>39,316,687</u> |
| All other government funds: | | | | | | | | | | |
| Reserved for: | | | | | | | | | | |
| Loans | \$ 75,861 | 81,278 | 107,337 | 123,636 | 133,646 | 150,142 | 143,645 | 158,438 | 147,168 | 170,886 |
| Other purposes | — | — | — | — | — | — | — | — | 25,362 | — |
| Encumbrances | — | — | — | — | — | — | — | — | 11,448,180 | 3,752,405 |
| Unreserved, reported in: | | | | | | | | | | |
| Subsequent years' expenditures | 27,086,079 | 29,517,716 | 22,371,723 | 19,510,819 | 20,896,829 | 2,303,451 | 2,672,797 | 2,580,531 | 2,297,482 | 1,490,811 |
| Capital projects funds | — | — | — | — | — | 15,578,329 | 20,826,056 | 54,962,288 | 40,359,822 | 109,660,879 |
| Debt service | 424,845 | 161,237 | 143,426 | 130,628 | 120,254 | 107,703 | 96,590 | 6,134 | — | — |
| Undesignated special revenue funds | <u>1,070,701</u> | <u>1,078,909</u> | <u>1,149,057</u> | <u>1,375,680</u> | <u>1,953,719</u> | <u>2,625,949</u> | <u>2,647,236</u> | <u>1,738,708</u> | <u>1,339,526</u> | <u>1,389,718</u> |
| Total all other governmental funds | <u>\$ 28,657,486</u> | <u>30,839,140</u> | <u>23,771,543</u> | <u>21,140,763</u> | <u>23,104,448</u> | <u>20,765,574</u> | <u>26,386,324</u> | <u>59,446,099</u> | <u>55,617,540</u> | <u>116,464,699</u> |