

Table 3

COUNTY OF JAMES CITY, VIRGINIA

Fund Balances, Governmental Funds

Last Ten Fiscal Years

	Fiscal year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General fund:										
Reserved for:										
Encumbrances	\$ 617,883	480,076	305,056	1,107,476	742,722	1,209,242	1,488,484	2,454,283	1,999,517	1,675,181
Inventory	204,240	248,917	232,432	254,027	233,165	234,894	253,111	245,959	291,364	288,734
Unreserved for:										
Designated:										
Potential insurance losses	200,000	200,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Capital projects	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	1,038,689
Fiscal liquidity	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	20,424,202
Health insurance	67,524	67,524	117,524	145,917	155,557	182,971	165,203	157,287	152,420	107,496
Capital reserve fund	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	12,691,137
Undesignated – general fund	382,150	400,000	2,886,828	—	—	—	2,454,283	1,466,461	1,500,000	—
Total general fund	\$ 16,105,941	18,879,707	25,269,303	23,614,225	21,713,919	24,695,516	30,979,685	36,166,157	39,316,687	36,525,439
All other government funds:										
Reserved for:										
Loans	\$ 81,278	107,337	123,636	133,646	150,142	143,645	158,438	147,168	170,886	144,538
Other purposes	—	—	—	—	—	—	—	25,362	—	—
Encumbrances	—	—	—	—	—	—	—	11,448,180	3,752,405	1,088,948
Unreserved, reported in:										
Subsequent years' expenditures reported in special revenue funds	747,224	892,157	1,215,277	1,170,076	2,303,451	2,672,797	2,580,531	2,297,482	1,490,811	2,175,688
Capital projects funds	28,770,492	21,479,566	18,295,542	19,726,753	15,578,329	20,826,056	54,962,288	40,359,822	109,660,879	93,996,918
Debt service	161,237	143,426	130,628	120,254	107,703	96,590	6,134	—	—	—
Undesignated special revenue funds	1,078,909	1,149,057	1,375,680	1,953,719	2,625,949	2,647,236	1,738,708	1,339,526	1,389,718	2,073,050
Total all other governmental funds	\$ 30,839,140	23,771,543	21,140,763	23,104,448	20,765,574	26,386,324	59,446,099	55,617,540	116,464,699	99,479,142