

**Computation of 14% of Unassigned General Fund Balance
Fiscal Year 2015-2016**

	General Fund**	Percent	Total Balance Required	Unassigned* Fund Balance	Amount Available For Transfer
2013-2014	81,071,382	14%	11,349,993	11,400,992	50,999
2014-2015	75,503,636	14%	10,570,509	16,108,088	5,537,579
2015-2016	74,867,198	14%	10,481,408	12,426,286	1,944,878
Difference	(636,438)		(89,101)	(3,681,802)	(3,592,701)

Scenario 1

\$ **1,944,878** Amount Available for Transfer to Capital Reserve Fund (@ 14%
(497,577) Budget Ordinance Amendments (FY2015-2016), through November, 2015

\$ 1,447,301 Amount Available for Capital Improvement Needs

53,965 Capital Reserve Interest (Unallocated)

\$ 1,501,266 Total Amount Available for Capital Improvement Needs

* Audit, Exhibit C

** Excluding Powell Bill (gas tax) funds
Unassigned is about 2 months in reserve