Ending fund balances are shown for the General Fund and all other funds. The Proprietary Fund balances are a calculated amount since the accounting is different for proprietary funds as compared to governmental funds such as the General Fund. The FY 2014 General Fund adopted fund balance is $60.4 million, which includes $5 million assigned to Other Post-Employment Benefits (OPEB), $509k committed to other uses, and a $4.5 million budget stabilization reserve set up in FY 2013.

The FY 2015 General Fund Proposed Budget is structurally balanced and does *not* propose the use of fund balance. It is anticipated that by the end of FY 2015, the General Fund will have an available fund balance of $65.3 million, which includes $6 million assigned to Other Post-Employment Benefits (OPEB), $509k committed to other uses, and a $4.5 million budget stabilization reserve set up in FY 2013. The total of all combined balances represents approximately 23.7% of the General Fund budgeted expenditures plus required transfers.

The FY 2015 All Funds Proposed Budget has an anticipated year-end fund balance of $99.6 million. This does not include required reserves, projected at $117.3 million for FY 2015.