



July 22, 2024

Fund Balance Formula

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Fund Balance Formula

Reference Number: CTAS-2101

Unassigned Fund Balance (from audit)	+	524,300	(A)
Estimated Current Budget Revenue	+	5,000,000	(B)
Adjustments to Revenue (additional revenue)	+ or -	125,000	(C)
Total Estimated Available Funds	=	5,649,300	(A+B+C=D)
Appropriation (Expenditure Budget)	-	5,100,000	(E)
Adjustment to Expenditures (approp not spent)	+ or -	(225,000)	(F)
Estimated Current Year Ending Fund Balance	=	774,300	(D-E-F=G)

Source URL: <https://www.ctas.tennessee.edu/eli/fund-balance-formula>