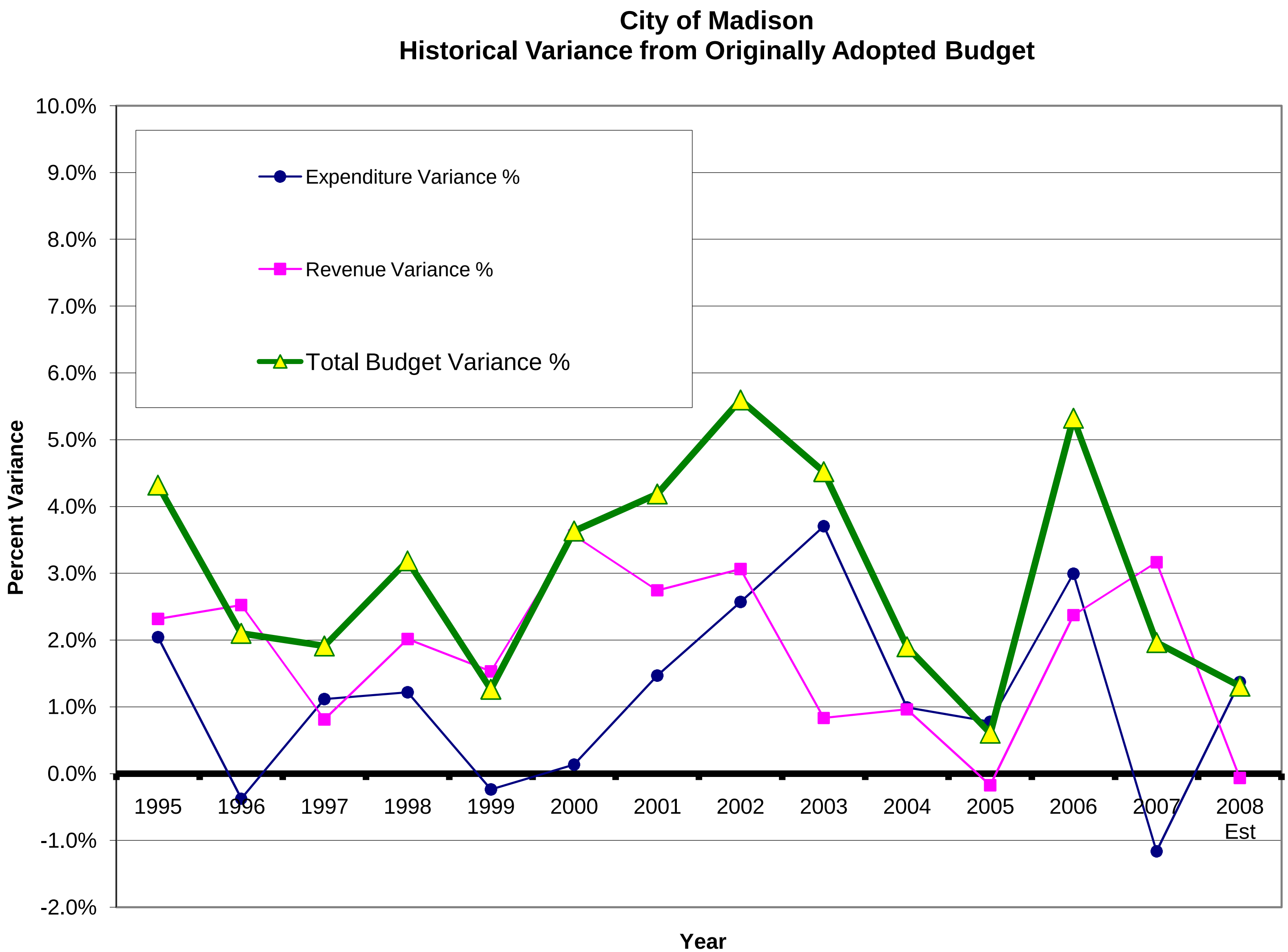


Gen Fund Balance History.xls 5/18/2009

General Fund Balance History
1990 - 2009 Adopted Budget

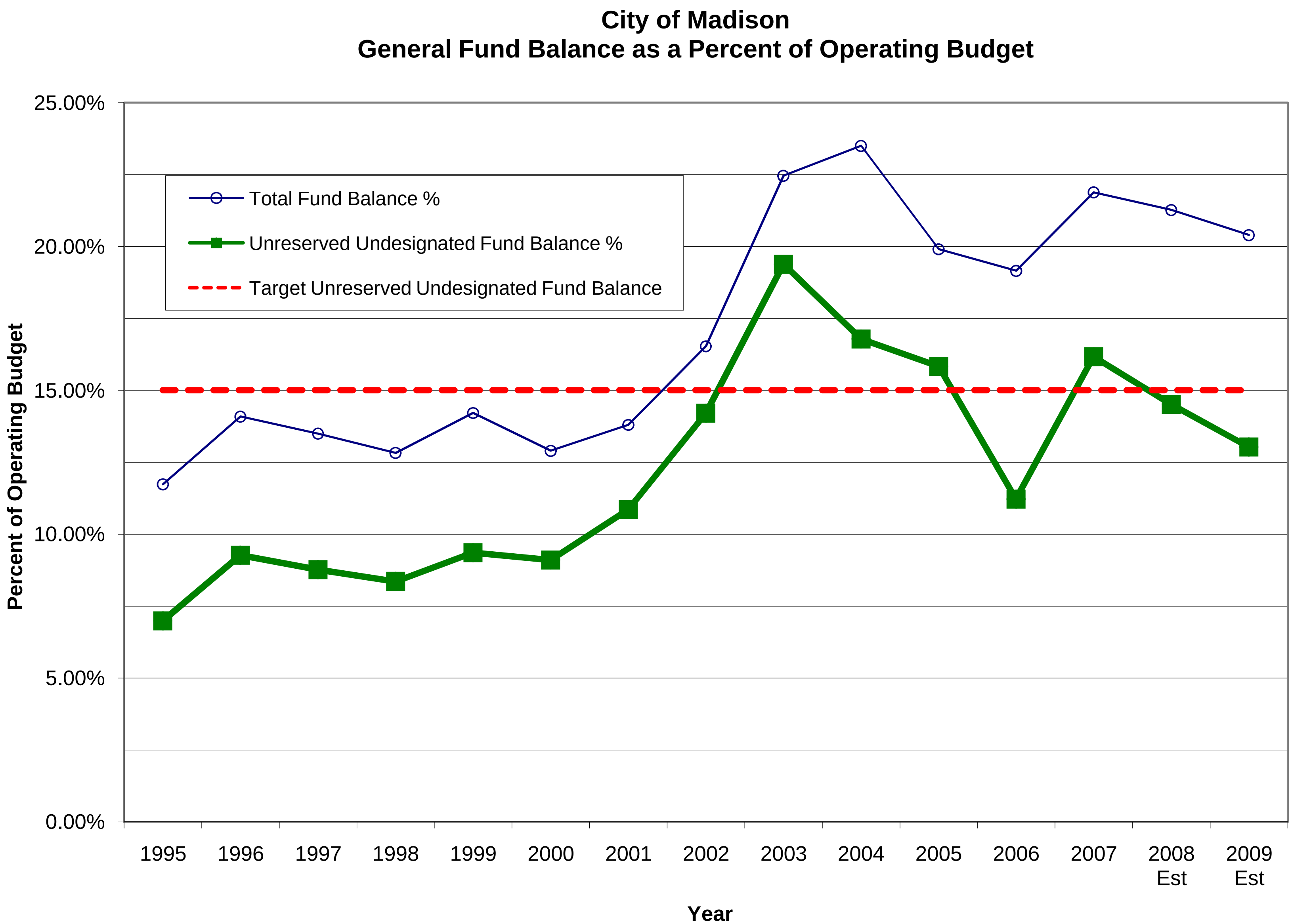
	1995 Actual	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Unaudited	2009 Budget
Total General Fund Balance, January 1st	$ 14,717,747	$ 18,507,601	$ 18,666,972	$ 18,410,527	$ 20,734,461	$ 19,588,013	$ 22,215,752	$ 27,491,729	$ 38,421,171	$ 42,756,879	$ 36,512,411	$ 37,120,429	$ 43,936,887	$ 45,373,149	$ 46,160,863
Less: Required Reservations	(3,847,293)	(3,829,877)	(3,530,391)	(3,102,602)	(3,051,741)	(2,304,220)	(2,293,952)	(1,862,738)	(1,858,066)	(2,513,883)	(4,221,628)	(11,872,660)	(8,969,452)	(12,408,518)	(13,669,136)
Less: Required Designations	-	-	-	-	(929,816)	(456,599)	(945,128)	-	-	-	-	-	-	-	-
Available Before Appropriation	$ 10,870,454	$ 14,677,724	$ 15,136,581	$ 15,307,925	$ 16,752,904	$ 16,827,194	$ 18,976,672	$ 25,628,991	$ 36,563,105	$ 40,242,996	$ 32,290,783	$ 25,247,769	$ 34,967,435	$ 32,964,631	$ 32,491,727
Original Budgeted Expenditures	$ 125,481,849	$ 131,390,828	$ 138,353,944	$ 143,567,683	$ 145,900,321	$ 151,883,834	$ 161,020,255	$ 166,320,848	$ 171,089,821	$ 181,959,171	$ 183,437,958	$ 193,818,706	$ 200,794,859	$ 213,335,352	$ 226,353,565
Original Budgeted Revenues	123,381,849	128,890,828	135,353,944	140,260,735	142,800,321	148,883,834	159,520,255	164,320,848	167,689,821	172,259,171	180,187,958	190,318,706	198,294,859	211,335,352	223,353,565
Surplus Applied to Budget	**$ 2,100,000**	**$ 2,500,000**	**$ 3,000,000**	**$ 3,306,948**	**$ 3,100,000**	**$ 3,000,000**	**$ 1,500,000**	**$ 2,000,000**	**$ 3,400,000**	**$ 9,700,000**	**$ 3,250,000**	**$ 3,500,000**	**$ 2,500,000**	**$ 2,000,000**	**$ 3,000,000**
Unreserved Undesignated Fund Balance	**8,770,454**	**12,177,724**	**12,136,581**	**12,000,977**	**13,652,904**	**13,827,194**	**17,476,672**	**23,628,991**	**33,163,105**	**30,542,996**	**29,040,783**	**21,747,769**	**32,467,435**	**30,964,631**	**29,491,727**
Actual Expenditures	$ 122,919,229	$ 131,885,957	$ 136,809,813	$ 141,819,582	$ 146,245,328	$ 151,678,647	$ 158,655,495	$ 162,046,147	$ 164,749,394	$ 180,158,462	$ 182,012,338	$ 188,018,737	$ 203,134,775	$ 210,407,890	
Actual Revenues	126,240,121	132,144,689	136,450,851	143,086,141	144,986,832	154,197,506	163,897,806	169,354,755	169,085,102	173,913,994	179,869,721	194,835,195	204,571,037	211,195,604	
Results of Operations	$ 3,320,892	$ 258,732	$ (358,962)	$ 1,266,559	$ (1,258,496)	$ 2,518,859	$ 5,242,311	$ 7,308,608	$ 4,335,708	$ (6,244,468)	$ (2,142,617)	$ 6,816,458	$ 1,436,262	$ 787,714	
Non-Operating Adjustments to Fund Balance	468,962	(99,361)	102,517	1,057,375	112,048	108,880	33,666	3,620,834	-	-	2,750,635	-	-	-	
Expenditure Budget Variance	$ 2,562,620	$ (495,129)	$ 1,544,131	$ 1,748,101	$ (345,007)	$ 205,187	$ 2,364,760	$ 4,274,701	$ 6,340,427	$ 1,800,709	$ 1,425,620	$ 5,799,969	$ (2,339,916)	$ 2,927,462	
Revenue Budget Variance	2,858,272	3,253,861	1,096,907	2,825,406	2,186,511	5,313,672	4,377,551	5,033,907	1,395,281	1,654,823	(318,237)	4,516,489	6,276,178	(139,748)	
Net Budget Variance	$ 5,420,892	$ 2,758,732	$ 2,641,038	$ 4,573,507	$ 1,841,504	$ 5,518,859	$ 6,742,311	$ 9,308,608	$ 7,735,708	$ 3,455,532	$ 1,107,383	$ 10,316,458	$ 3,936,262	$ 2,787,714	

	1995	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008 Est**
Expenditure Variance %	**2.04%**	**-0.38%**	**1.12%**	**1.22%**	**-0.24%**	**0.14%**	**1.47%**	**2.57%**	**3.71%**	**0.99%**	**0.78%**	**2.99%**	**-1.17%**	**1.37%**
Revenue Variance %	**2.32%**	**2.52%**	**0.81%**	**2.01%**	**1.53%**	**3.57%**	**2.74%**	**3.06%**	**0.83%**	**0.96%**	**-0.18%**	**2.37%**	**3.17%**	**-0.07%**
Total Budget Variance %	**4.32%**	**2.10%**	**1.91%**	**3.19%**	**1.26%**	**3.63%**	**4.19%**	**5.60%**	**4.52%**	**1.90%**	**0.60%**	**5.32%**	**1.96%**	**1.31%**

	1995	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**	**2007**	**2008 Est**	**2009 Est**
Total Fund Balance %	**11.73%**	**14.09%**	**13.49%**	**12.82%**	**14.21%**	**12.90%**	**13.80%**	**16.53%**	**22.46%**	**23.50%**	**19.90%**	**19.15%**	**21.88%**	**21.27%**	**20.39%**
Unreserved Undesignated Fund Balance %	**6.99%**	**9.27%**	**8.77%**	**8.36%**	**9.36%**	**9.10%**	**10.85%**	**14.21%**	**19.38%**	**16.79%**	**15.83%**	**11.22%**	**16.17%**	**14.51%**	**13.03%**
Target Unreserved Undesignated Fund Balan	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**	**15.00%**

Note: 2004 Budgeted Expenditures and Surplus Applied to Budget include $5,000,000 applied to the refinancing of WRF Prior Service Liability

Detail of Fund Balance Reservations:						
Encumbrances	$ 358,002	$ 501,100	$ 273,780	$ 459,930	$ 853,804	$ 514,378
Advance to Water	-	-	4,573,000	1,215,000	4,263,000	5,405,000
Advance to CDA	340,246	738,000	600,000	575,000	550,000	738,000
Compensated Absences	-	-	3,355,054	3,651,702	3,613,396	3,895,572
Ice Arena Land Contract	-	1,092,697	1,059,279	1,024,170	987,283	909,775
Inventories	669,007	664,723	655,539	652,071	640,170	634,657
Prepaid Items	1,146,628	1,225,108	1,356,008	1,391,579	1,500,865	1,571,754
Other	-	-	-	-	-	-
	$ 2,513,883	$ 4,221,628	$ 11,872,660	$ 8,969,452	$ 12,408,518	$ 13,669,136



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