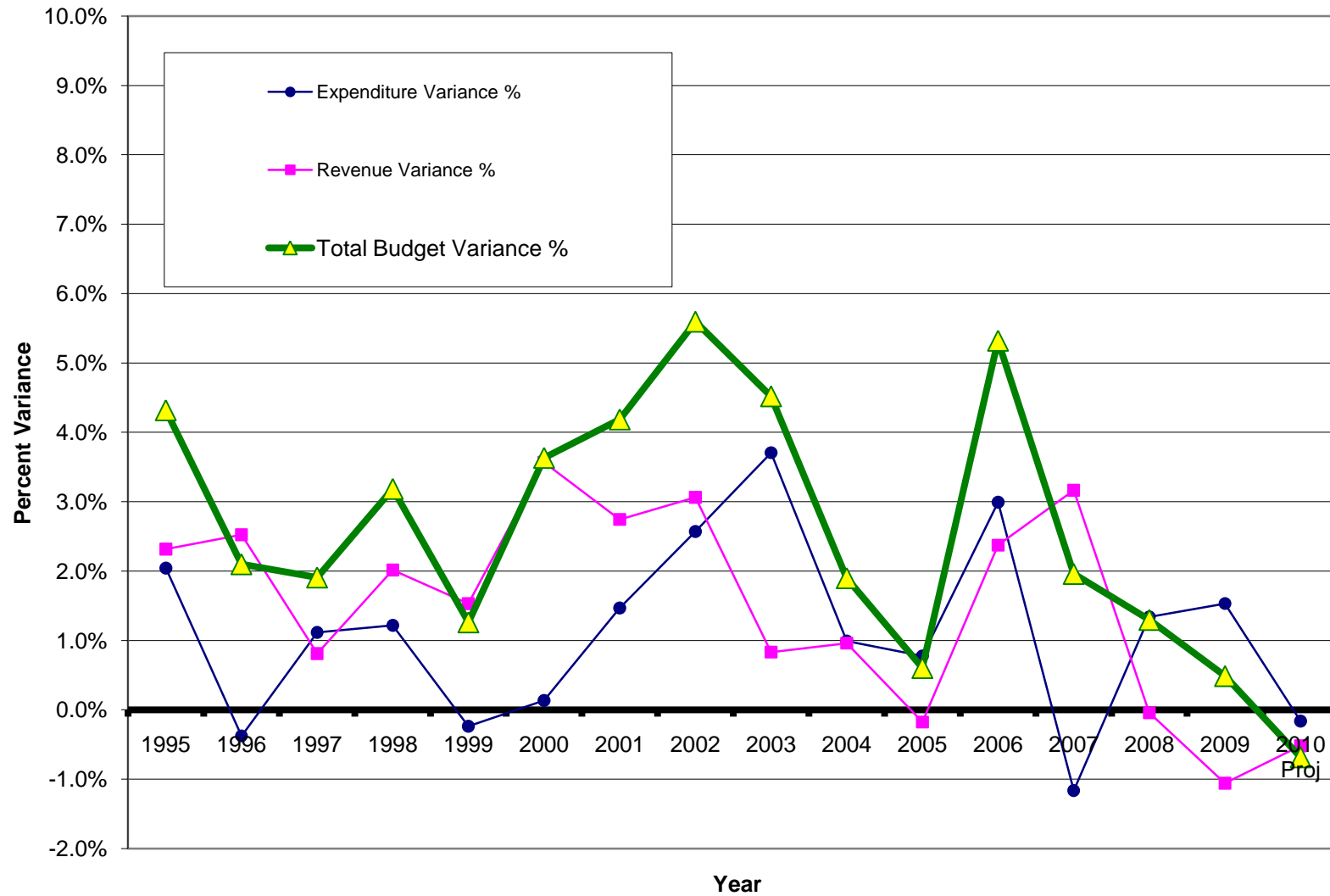
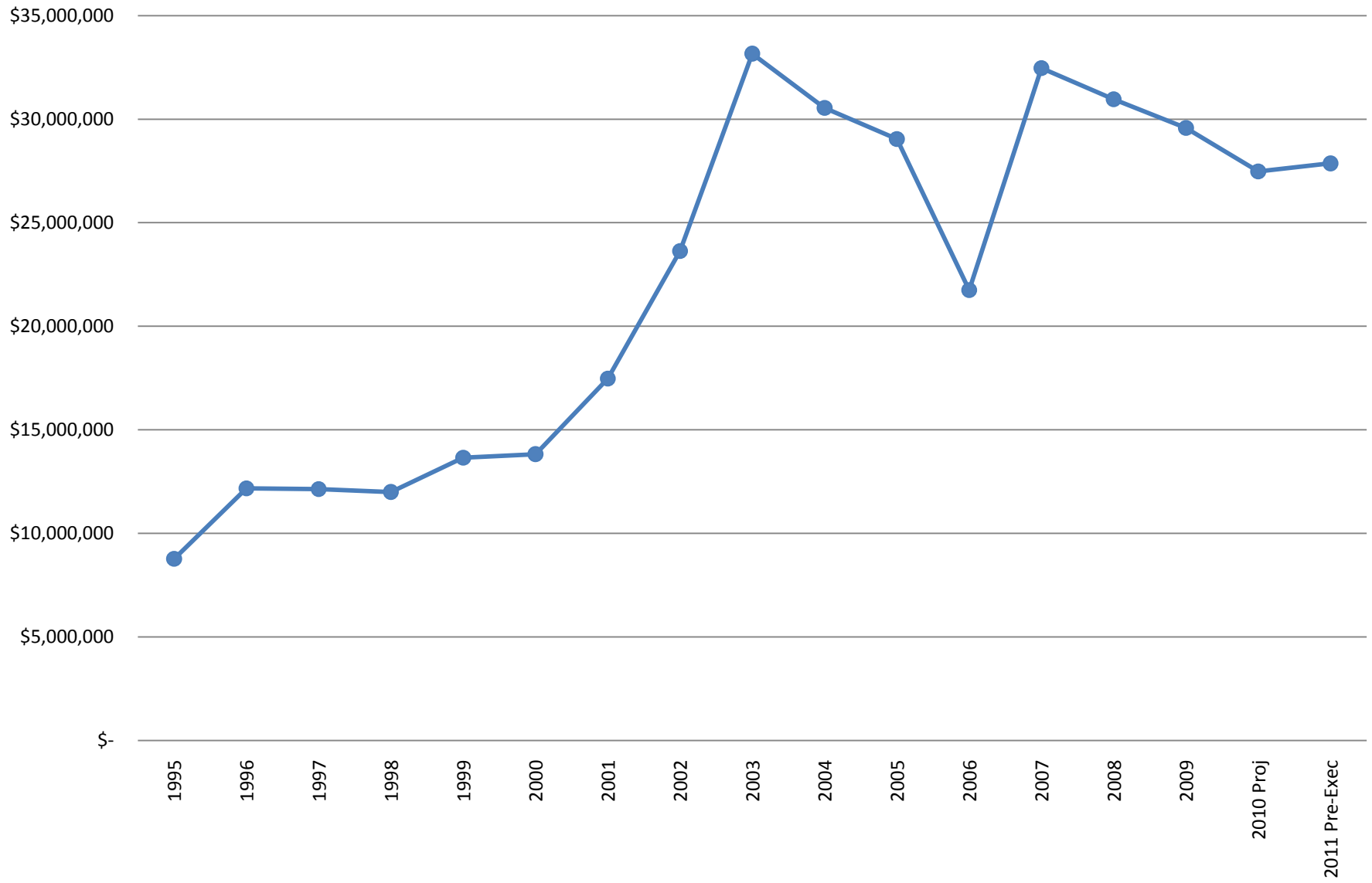


### City of Madison Historical Variance from Originally Adopted Budget

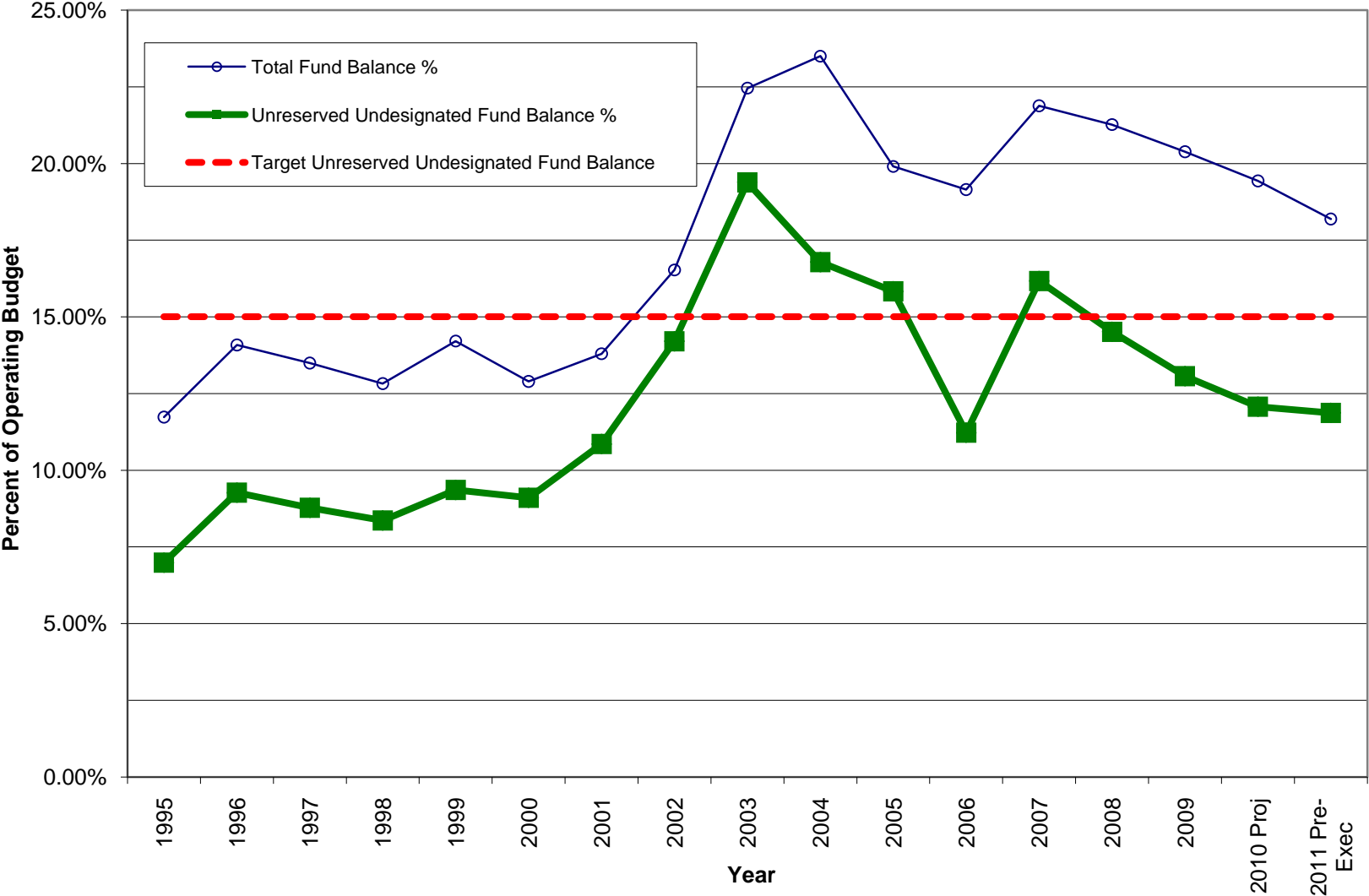


# Unreserved Undesignated Fund Balance



Unreserved Undesignated Fund Balance

### City of Madison General Fund Balance as a Percent of Operating Budget



**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 Audited	2009 Audited	2010 Projected	2011 Exec
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	\$ 46,140,060	\$ 44,243,534	\$ 42,687,317
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)	(13,565,714)	(16,764,954)	(14,822,693)
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	\$ 32,574,346	\$ 27,478,580	\$ 27,864,624
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	\$ 227,663,403	\$ 234,713,765
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	227,663,403	234,713,765
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	\$ 29,574,346	\$ 27,478,580	\$ 27,864,624
																	PROJECTED
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	\$ 210,476,301	\$ 222,885,837	\$ 228,036,943	\$ 228,036,943
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	211,243,212	220,989,311	226,480,726	226,480,726
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	\$ 766,911	\$ (1,896,526)	\$ (1,556,217)	\$ (1,556,217)
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)	\$ 2,859,051	\$ 3,467,728	\$ (373,540)	\$ (373,540)
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	(92,140)	(2,364,254)	(1,182,677)	(1,182,677)
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	\$ 2,766,911	\$ 1,103,474	\$ (1,556,217)	\$ (1,556,217)
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%	1.34%	1.53%	-0.16%	-0.16%
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%	-0.04%	-1.06%	-0.52%	-0.52%
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%	1.30%	0.49%	-0.68%	-0.68%
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%	20.38%	19.43%	18.19%
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%	13.07%	12.07%	11.87%
Target Unreserved Undesignated Fund Balance %	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%	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	\$ 343,791	\$ 400,000
Advance to Water	-	-	4,573,000	1,215,000	4,263,000	5,405,000	9,070,000	6,885,000
Advance to CDA	340,246	738,000	600,000	575,000	550,000	738,000	238,000	238,000
Compensated Absences	-	-	3,355,054	3,651,702	3,613,396	3,753,396	3,820,033	3,900,000
Ice Arena Land Contract	-	1,092,697	1,059,279	1,024,170	987,283	948,529	907,814	865,036
Inventories	669,007	664,723	655,539	652,071	640,170	634,657	634,657	634,657
Prepaid Items	1,146,628	1,225,108	1,356,008	1,391,579	1,500,865	1,571,754	1,750,659	1,900,000
Other	-	-	-	-	-	-	-	-
	\$ 2,513,883	\$ 4,221,628	\$ 11,872,660	\$ 8,969,452	\$ 12,408,518	\$ 13,565,714	\$ 16,764,954	\$ 14,822,693