

	FY 2016-17		FY 2017-18		FY 2018-19		FY 2019-20	
	Actual	% Exp	Actual	% Exp	Projected	% Exp	Projected	% Exp
Ending Total Fund Balance								
25% Target Operating Reserve								
Economic Uncertainty (September 2015)	\$ 3,460,500	4%	\$ 3,460,500	4%	\$ 3,460,500	4%	\$ 3,460,500	3%
Available Fund Balance - up to 25% Reserve	17,680,224	21%	20,428,506	21%	20,591,885	21%	22,403,871	22%
	21,140,724	25%	23,889,006	25%	24,052,385	25%	25,864,371	25%
Available Fund Balance - above 25% Reserve	10,317,068	12%	7,947,172	8%	7,376,650	8%	5,295,191	5%
	31,457,791	37%	31,836,178	33%	31,429,035	33%	31,159,562	30%
Pension/OPEB Reserves								
OPEB Reserve	3,000,000		-		-		-	
Pension Reserve	3,043,000		-		-		-	
Pension Reserve 16-18 Contribution	10,317,068	12%	7,947,172	8%	-		-	
Pension Reserve 18-19 Contribution (estimate)					7,376,650	8%	5,295,191	5%
	16,360,068		7,947,172		7,376,650		5,295,191	
Other Reserves								
Encumbrances	590,368		417,547		673,315		-	
Non-spendable Prepays/Advances	1,575,550		782,440		1,642,743		1,642,743	
	2,165,918		1,199,987		2,316,058		1,642,743	
Total General Fund Balance								
General Fund	49,983,777		40,983,337		41,121,743		38,097,496	
Other Related Funds combined in CAFR	412,022		226,066		-		-	
As Reported in CAFR	50,395,799		41,209,403					
Annual Pension/OPEB Reserve Contribution								
Operating expenditures	\$ 84,562,894		\$ 95,556,024		\$ 96,209,539		\$ 103,457,485	
25% reserve target	21,140,724	25%	23,889,006	25%	24,052,385	25%	25,864,371	25%
Available fund balance, before pension UAAL contribution	41,774,859	49%	39,783,350	42%	38,805,685	40%	36,454,753	35%
Suplus above 25% target reserve	20,634,136	24%	15,894,344	17%	14,753,301	15%	10,590,382	10%
50% of surplus above 25% target - for pension/OPEB	10,317,068	12%	7,947,172	8%	7,376,650	8%	5,295,191	5%
50% of surplus above 25% target - retain as available	10,317,068	12%	7,947,172	8%	7,376,650	8%	5,295,191	5%
Available Fund Balance								
Beginning balance	\$ 27,277,727		\$ 31,457,791		\$ 31,836,178		\$ 31,429,035	
Annual operating results, before pension UAAL contribution	9,750,347		7,359,624	8%	8,085,578	8%	4,352,403	4%
Release/Include Economic Uncertainty in 25% target	3,460,500							
Release prior year pension assigned fund balance	2,000,000							
Other reserve changes (encumbrances, prepaid)	(713,715)				(1,533,618)		-	
Release prior year encumbrance and prepaid reserves	-		965,935		417,547		673,315	
Ending balance, before annual pension UAAL contribution	\$ 41,774,859		\$ 39,783,350		\$ 38,805,685		\$ 36,454,753	