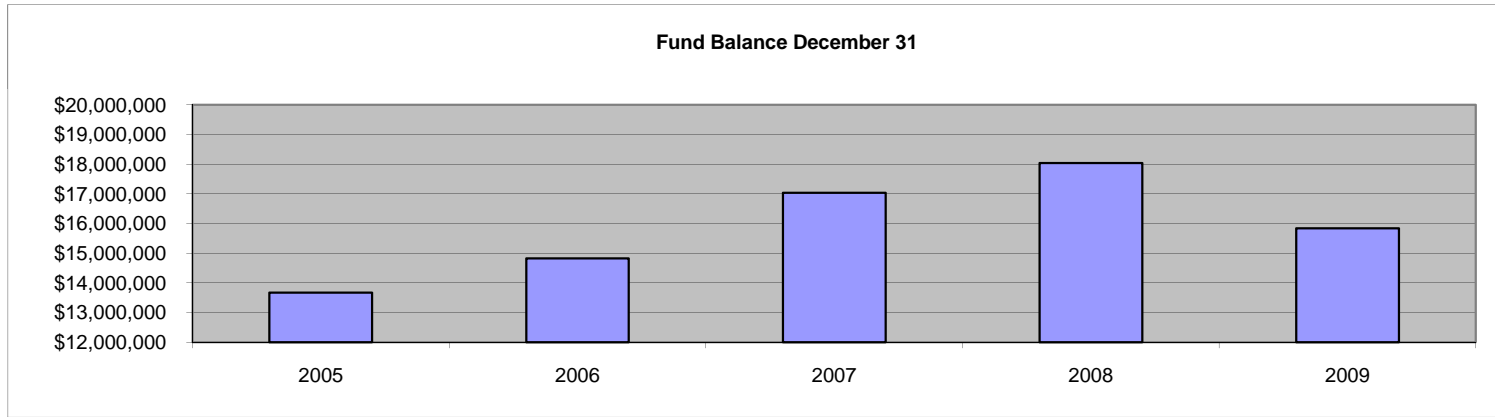


## ***FUND BALANCE ANALYSIS***

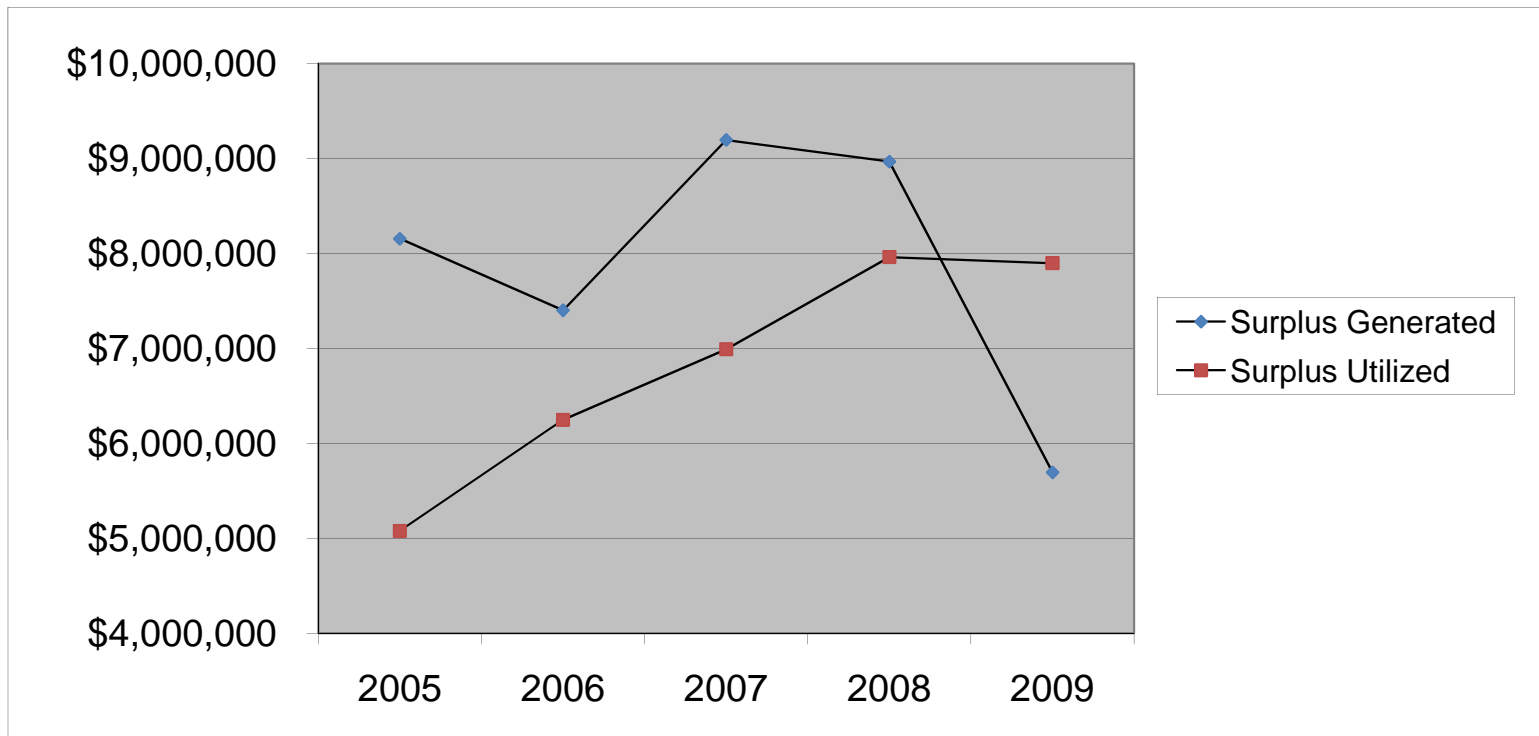
### ***2005 - 2009***

	2005	2006	2007	2008	2009
<b>Statutory Excess to Fund Balance</b>	\$ 8,155,250	\$ 7,402,482	\$ 9,196,518	\$ 8,967,960	\$ 5,694,872
<b>Fund Balance Prior Jan.</b>	\$ 10,592,653	\$ 13,669,704	\$ 14,824,181	\$ 17,030,018	\$ 18,036,286
<b>Total Statutory Excess + Fund Balance Prior Jan.</b>	\$ 18,747,903	\$ 21,072,186	\$ 24,020,699	\$ 25,997,978	\$ 23,731,158
<b>Decreased by Utilization as Anticipated Revenue</b>	\$ 5,078,199	\$ 6,248,005	\$ 6,990,681	\$ 7,961,692	\$ 7,898,000
<b>Fund Balance December 31</b>	\$ 13,669,704	\$ 14,824,181	\$ 17,030,018	\$ 18,036,286	\$ 15,833,158
<b>Average Statutory Excess to Fund Balance 2005-2009</b>					<b>\$ 7,883,416</b>
<b>Average Use of Fund Balance as Budget Revenue 2005-2009:</b>					<b>\$ 6,835,315</b>
<b>Average Fund Balance December 31 2005-2009:</b>					<b>\$ 15,878,669</b>



## *ANNUAL CHANGE IN SURPLUS*

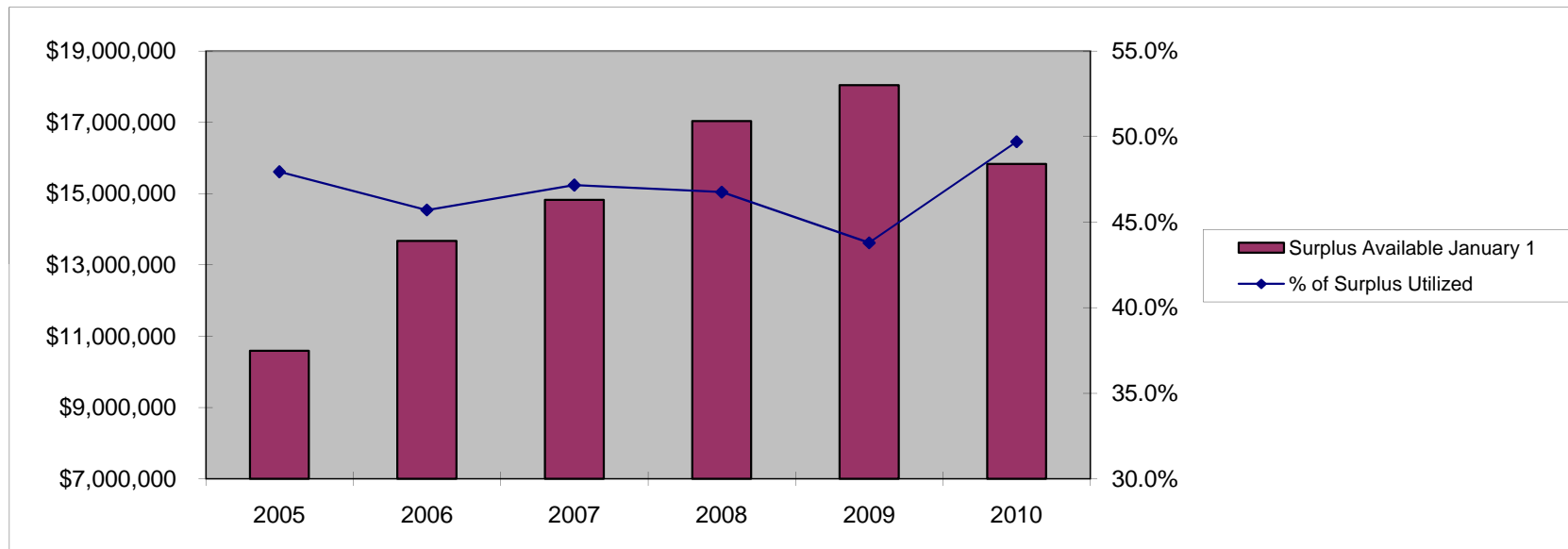
	2005	2006	2007	2008	2009
<b>Surplus Generated</b>	\$ 8,155,250	\$ 7,402,482	\$ 9,196,518	\$ 8,967,960	\$ 5,694,872
<b>Surplus Utilized</b>	\$ 5,078,199	\$ 6,248,005	\$ 6,990,681	\$ 7,961,692	\$ 7,898,000
<b>Net Change in Surplus</b>	\$ 3,077,051	\$ 1,154,477	\$ 2,205,837	\$ 1,006,268	\$ (2,203,128)



## ***% OF SURPLUS UTILIZED AS BUDGET REVENUE***

	2005	2006	2007	2008	2009	2010
<b>Surplus Available January 1</b>	\$ 10,592,653	\$ 13,669,704	\$ 14,824,181	\$ 17,030,018	\$ 18,036,286	\$ 15,833,158
<b>Surplus Utilized as Revenue</b>	\$ 5,078,199	\$ 6,248,005	\$ 6,990,681	\$ 7,961,692	\$ 7,898,000	\$ 7,867,523
<b>% of Surplus Utilized</b>	47.9%	45.7%	47.2%	46.8%	43.8%	49.7%

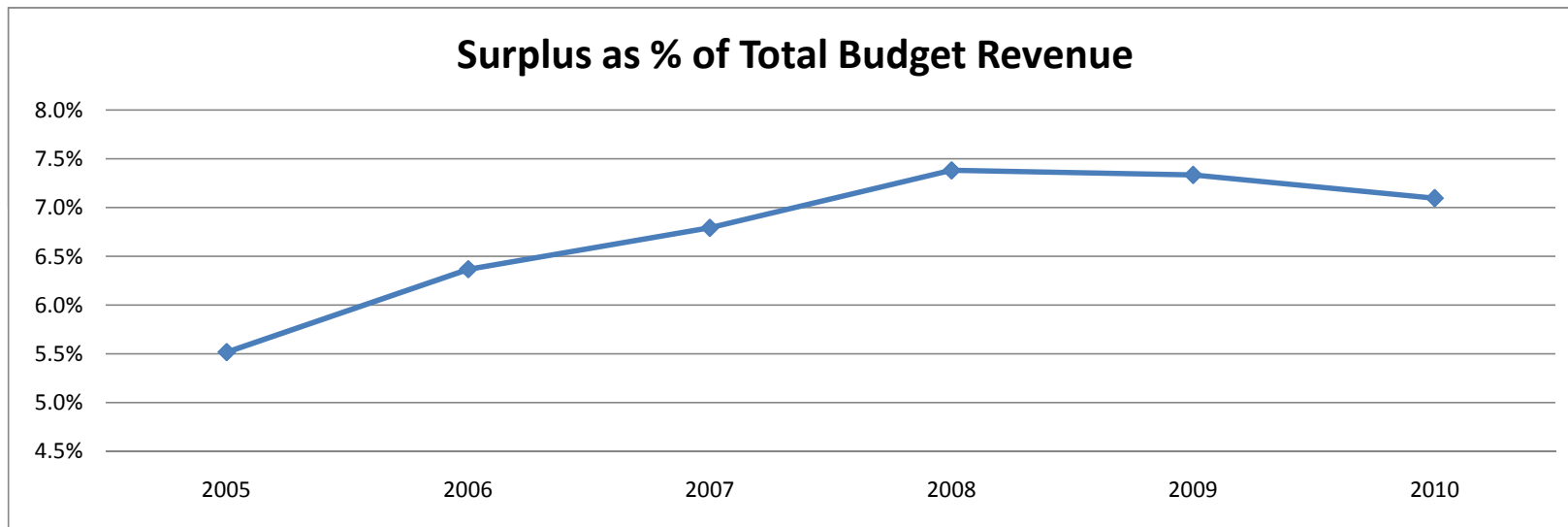
<b>Average % of Surplus Utilized 2005-2009:</b>	<b>46.3%</b>
<b>% of Surplus Utilized 2009 Budget:</b>	<b>43.8%</b>
<b>% of Surplus Utilized 2010 Proposed Budget:</b>	<b>49.7%</b>



## ***SURPLUS REVENUE AS A PERCENTAGE OF BUDGET REVENUE***

	2005	2006	2007	2008	2009	2010
<b>Total Budget Revenue</b>	\$ 92,061,376	\$ 98,126,692	\$ 102,912,559	\$ 107,848,203	\$ 107,667,915	\$ 110,856,521
<b>Surplus Anticipated</b>	\$ 5,078,199	\$ 6,248,005	\$ 6,990,681	\$ 7,961,692	\$ 7,898,000	\$ 7,867,523
<b>% of Total Revenue</b>	5.5%	6.4%	6.8%	7.4%	7.3%	7.1%

<b>Average Surplus as % of Total Budget Revenue 2004-2008:</b>	<b>6.7%</b>
<b>Surplus as % of Total 2009 Budget Revenue:</b>	<b>7.3%</b>
<b>Surplus as % of Total 2010 Proposed Budget Revenue:</b>	<b>7.1%</b>



## HOW SURPLUS IS GENERATED

	2005	2006	2007	2008	2009
<b>Excess Revenue</b>	\$ 2,136,149	\$ 1,921,914	\$ 2,487,768	\$ 1,761,745	\$ 1,171,820
<b>Unexpended App.</b>	\$ 142	\$ 19	\$ 215,002	\$ 1,209	\$ 86,556
<b>MRNA</b>	\$ 2,045,715	\$ 1,762,280	\$ 1,959,678	\$ 1,711,447	\$ 2,055,220
<b>Unexpended Res. Bal.</b>	\$ 3,194,955	\$ 2,733,821	\$ 4,586,969	\$ 3,328,208	\$ 2,017,733
<b>Prior Yr. Accounts Pay.</b>	\$ 232,513	\$ 107,184	\$ 21,290	\$ 27,321	\$ -
<b>Prior Yr Interfund Ret.</b>				\$ 1,393,774	\$ 6,939
<b>Cancel Grant Reserve</b>	\$ -	\$ 102,331	\$ 558,000	\$ 6,697	\$ -
<b>Cancel Deferred Health</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Cancel Prior Yr AP</b>					\$ 3,317
<b>Added/Omitted Tax</b>	\$ 778,458	\$ 776,134	\$ 769,358	\$ 737,559	\$ 353,287
<b>Total</b>	\$ 8,387,932	\$ 7,403,684	\$ 10,598,066	\$ 8,967,960	\$ 5,694,872

<b>Five Year Average Budget Approp. Lapse:</b>	<b>\$ 3,172,337</b>
<b>Five Year Average Excess Revenue:</b>	<b>\$ 1,895,879</b>
<b>Five Year Average MRNA:</b>	<b>\$ 1,906,868</b>
<b>Five Year Average All:</b>	<b>\$ 8,210,503</b>

