

Appendix A: Historical Trend in Reserves and Reserves Funds (000's)

The following table illustrate the trends in Reserve and Reserve Funds over the last 5 years:

	2011	2012	2013	2014	2015
CGS Reserves	\$9,884	\$9,533	\$7,402	\$5,551	\$8,166
CGS Reserve Funds	103,112	145,833	148,196	150,674	156,747
Total CGS Reserves & Reserve Funds	112,996	155,366	155,598	156,225	164,913

Tax Discretionary Reserves (Less W/WW) as % of Taxation

	2010	2011	2012	2013	2014
Reserves and Reserve Funds as a % of Taxation	41.0%	46.0%	55.2%	54.1%	63.1%
BMA Study – Median	61.0%	59.0%	62.0%	63.0%	64.0%
BMA Study – Low	4.0%	9.0%	-36.0%	-21.0%	-12.0%
BMA Study – High	220.0%	200.0%	256.0%	217.0%	193.0%