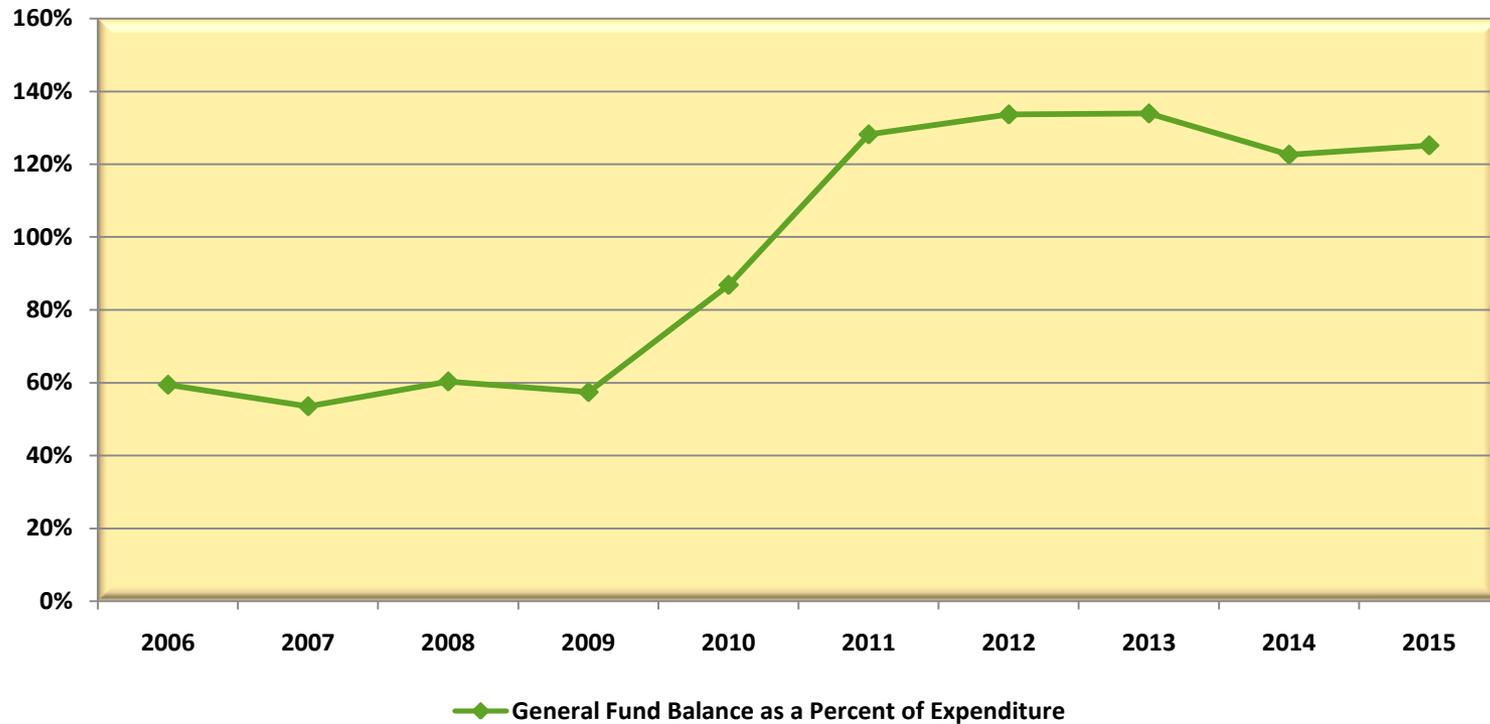


General Fund Balance as a Percentage of Annual Expenditure



To preserve and maintain the City's sound financial system and to provide a stable financial base, City Council has adopted minimum levels at which the Unassigned Fund Balance must be maintained as a percentage of regular operating revenues.

Indicator Score = Green/Better



TREND ANALYSIS:

Fund balances should be maintained at levels which are sufficient to absorb revenue shortfalls, or financial emergencies, and to ensure desired cash-flow levels. Throughout this period of taxable value reductions, the City has not relied on its fund balance to offset losses in tax revenues. Instead choosing to bring expenditures in line with revenue streams, leaving fund balance strong for the future.

