

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:

	2010	2011	2012	2013	2014
CGS Reserves	\$9,481	\$9,884	\$9,533	\$7,402	\$5,551
CGS Reserve Funds	80,749	103,112	145,833	148,196	150,674
Total CGS Reserves & Reserve Funds	90,230	112,996	155,366	155,598	156,225

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%	55.0%	53.6%	55.5%
BMA Study – Median	60.0%	60.0%	62.0%	64.0%	TBD
BMA Study – Low	4.0%	9.0%	11.0%	4.0%	TBD
BMA Study – High	220.0%	200.0%	256.0%	217.0%	TBD