

## NON-DEPARTMENTAL Reserves: Non-Dedicated and Dedicated

**Non-Dedicated Reserves** represent the estimated resources which remain undesignated for current or future appropriation. These accounts provide for cash flow requirements during the fiscal year. This estimate appears in the budget for balancing purposes only. These funds cannot be expended without specific authorization by the City Council.

**Dedicated Reserves** represent the estimated resources which have been established as the result of contributions to the specific reserve for future appropriation needs. Dedicated reserves provides for cash flow requirements during the fiscal year. This estimate appears in the budget for balancing purposes only. These funds can only be transferred for expenditure based on authorization by the City Council.

### Financial Summary of Reserves - All Funds

General Fund		
Non Dedicated	\$ 5,374,765	
Dedicated		
Hulda Durham Reserve	\$ 1,468	
Police Forfeit Reserve Pre 12/06/00	342,535	
Library Gifts and Memorial Reserve	22,075	
Library Scholarship Reserve	22,359	
Police Forfeit Reserve Post 12/6/00	44,975	
Police Forfeit Reserve Post	49,235	
Total Dedicated Reserves	\$ 482,647	
<b>Total Reserves - General - Fund 100</b>		<b>\$ 5,857,412</b>
Street Fund		
Non Dedicated	\$ 1,178,908	
Dedicated		
Bicycle Reserve	\$ 54,983	
<b>Total Reserves - Street - Fund 201</b>		<b>\$ 1,233,891</b>
Special Revenue Fund		
Non Dedicated	\$ 15,000	
<b>Total Reserves - Special Revenue - Fund 204</b>		<b>\$ 15,000</b>
Transient Room Tax Fund		
Dedicated	\$ 32	
<b>Total Reserves - Transient Room Tax - Fund 208</b>		<b>\$ 32</b>
Building Code Fund		
Dedicated		
Operating Reserve	\$ 2,284,828	
<b>Total Reserves - Building Code - Fund 224</b>		<b>\$ 2,284,828</b>

<b>Financial Summary of Reserves - All Funds - Continued</b>
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Fire Local Option Levy		
Dedicated		
Operating Reserve	\$ 314,599	
<b>Total Reserves - Fire Local Option Levy - Fund 235</b>		<b>\$ 314,599</b>
Police Local Option Levy		
Dedicated		
Operating Reserve	\$ 790,001	
<b>Total Reserves - Police Local Option Levy - Fund 236</b>		<b>\$ 790,001</b>
Bancroft Redemption Fund		
Non Dedicated	\$ 1,718,720	
<b>Total Reserves - Bancroft Redemption - Fund 305</b>		<b>\$ 1,718,720</b>
Sewer Capital Projects Fund		
Non Dedicated	\$ 97,499	
<b>Total Reserves - Sewer Capital Projects - Fund 409</b>		<b>\$ 97,499</b>
Development Assessment Capital Fund		
Dedicated		
Assessment Service Reserve	\$ 855,669	
Assessments Finance Reserve	487,004	
<b>Total Reserves - Development Assessment Capital - Fund 419</b>		<b>\$ 1,342,673</b>
Development Projects Fund		
Non Dedicated	\$ 753,628	
Dedicated		
SDC Facilities Reserve	\$ 802,387	
Capital/Ed Reserve	159,998	
Corporate Way Pond Rehab Reserve	35,200	
Beltline/Gateway Reserve	426,840	
<b>Total Reserves - Development Projects - Fund 420</b>		<b>\$ 2,178,053</b>
Drainage Capital Fund		
Non Dedicated	\$ 771,075	
<b>Total Reserves - Drainage Capital - Fund 425</b>		<b>\$ 771,075</b>
Police Building Bond Capital Project Fund		
Non Dedicated	\$ 300,000	
<b>Total Reserves - Police Building Bond Capital Project- Fund 428</b>		<b>\$ 300,000</b>
Regional Wastewater Capital Fund		
Dedicated		
Equipment Replacement Reserve	\$ 4,893,256	

<b>Financial Summary of Reserves - All Funds - Continued</b>
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Capital Reserve	<u>8,036,993</u>	
<b>Total Reserves - Regional Wastewater Capital - Fund 433</b>		<b>\$ 12,930,249</b>
Street Capital Fund		
Dedicated		
South 42nd St., Main-Jasper Road	<u>\$ 729,145</u>	
<b>Total Reserves - Street Capital - Fund 434</b>		<b>\$ 729,145</b>
SDC Storm Improvement Fund		
Dedicated		
SDC Reserve	<u>\$ 1,795,947</u>	
<b>Total Reserves - SDC Storm Improvement - Fund 440</b>		<b>\$ 1,795,947</b>
SDC Sanitary Reimbursement Fund		
Dedicated		
SDC Reserve	<u>\$ 359,500</u>	
<b>Total Reserves - SDC Sanitary Reimbursement - Fund 442</b>		<b>\$ 359,500</b>
SDC Sanitary Improvement Fund		
Dedicated		
SDC Reserve	<u>\$ 92,119</u>	
<b>Total Reserves - SDC Sanitary Improvement - Fund 443</b>		<b>\$ 92,119</b>
SDC Regional Wastewater Reimbursement Fund		
Dedicated		
SDC Reserve	\$ 98,785	
SDC Contingency Reserve	<u>1,163,000</u>	
<b>Total Reserves - SDC Regional Wastewater Reimbursement - Fund 444</b>		<b>\$ 1,261,785</b>
SDC Regional Wastewater Improvement Fund		
Dedicated		
Improvement SDC Reserve	\$ 1,070,266	
SDC Contingency Reserve	<u>1,748,206</u>	
<b>Total Reserves - SDC Regional Wastewater Improvement - Fund 445</b>		<b>\$ 2,818,472</b>
SDC Transportation Reimbursement Fund		
Dedicated	<u>\$ 181,846</u>	
<b>Total Reserves - SDC Transportation Reimbursement - Fund 446</b>		<b>\$ 181,846</b>
SDC Transportation Improvement Fund		
Dedicated	<u>\$ 84,191</u>	
<b>Total Reserves - SDC Transportation Improvement - Fund 447</b>		<b>\$ 84,191</b>
Sewer Operations Fund		

<b>Financial Summary of Reserves - All Funds - Continued</b>
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Non Dedicated	\$ 361,746	
Dedicated		
SRF Loan Reserve	\$ 73,218	
K Butte Bond Reserve	300,000	
SRF Loan 96 Reserve	288,679	
<b>Total Reserves - Sewer Operations - Fund 611</b>		<b>\$ 1,023,643</b>
Regional Wastewater Fund		
Non Dedicated	\$ 3,713,648	
Dedicated		
MWMC Revenue Bond Reserve	\$ 4,000,000	
SRF Loan 05 Reserve	590,000	
<b>Total Reserves - Regional Wastewater - Fund 612</b>		<b>\$ 8,303,648</b>
Ambulance Fund		
Non Dedicated	\$ 502,838	
<b>Total Reserves - Ambulance - Fund 615</b>		<b>\$ 502,838</b>
Drainage Operating Fund		
Non Dedicated	\$ 485,625	
<b>Total Reserves - Drainage Operating - Fund 617</b>		<b>\$ 485,625</b>
Booth-Kelly Fund		
Non Dedicated	\$ 1,198,567	
<b>Total Reserves - Booth-Kelly - Fund 618</b>		<b>\$ 1,198,567</b>
Regional Fiber Consortium		
Non Dedicated	\$ 106,494	
<b>Total Reserves - Regional Fiber Consortium - Fund 629</b>		<b>\$ 106,494</b>
Insurance Fund		
Non Dedicated	\$ 2,379,689	
<b>Total Reserves - Insurance - Fund 707</b>		<b>\$ 2,379,689</b>
Vehicle and Equipment Fund		
Dedicated		
Equipment Replacement Reserve	\$ 50,659	
Telephone Lease Reserve	115,002	
Non Departmental Reserves	165,661	
<i>Computer Equipment Reserves:</i>		
City Manager's Office	\$ 7,634	
Legal and Judicial (Municipal Court)	13,426	
Human Resources Department	29,967	
Finance Department	21,980	

<b>Financial Summary of Reserves - All Funds - Continued</b>
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Information Technology Department	239,645
Fire Department	90,800
Police Department	197,800
Library Department	30,024
Public Works Department	219,516
Development Services Department	57,736
<b>Total Computer Equipment Reserves</b>	<b>908,528</b>

*Vehicle and Equipment Reserves:*

City Manager's Office	\$ 6,273
Fire Department	1,326,528
Police Department	707,930
Public Works Department	2,263,311
Development Services Department	36,128
<b>Total Vehicle and Equipment Reserves</b>	<b>4,340,170</b>

**Total Reserves - Vehicle and Equipment - Fund 713** **\$ 5,414,359**

SDC Administration Fund	
Dedicated	\$ 56,913

**Total Reserves - Administration - Fund 719** **\$ 56,913**

**Total Reserves** **\$ 56,628,813**

**Summary by Type of Reserve:**

<b>Non Dedicated</b>	<b>\$ 18,958,202</b>
<b>Dedicated</b>	<b>37,670,611</b>

**Total Reserves \*** **\$56,628,813**

\* The FY07 Reserves reflects an increase of \$5,754,001 or 11.3% more than the FY06 Reserves.