

NON-DEPARTMENTAL Reserves: Non-Dedicated and Dedicated Budgets

Reserves - Non-Dedicated Balance accounts 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.

Reserves - Dedicated Balance accounts 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	\$	6,192,105	
Dedicated			
Technology Fee Reserve		27,187	
Marcola Meadows Reserve		<u>173,798</u>	
Subtotal	\$		6,393,090
Street Fund			
Dedicated			
Bicycle Reserve	\$	<u>9,570</u>	
Subtotal	\$		9,570
Jail Operations Fund			
Non-Dedicated	\$	<u>499,605</u>	
Subtotal	\$		499,605
Special Revenue Fund			
Dedicated			
Reserve	\$	399,926	
Hulda Durham Reserve		1,532	
Library Gifts and Memorial Reserve		<u>47,988</u>	
Subtotal	\$		449,446
Transient Room Tax Fund			
Dedicated			
Tourism Promotion Reserve	\$	<u>68,462</u>	
Subtotal	\$		68,462
<hr/>			

Financial Summary of Reserves - Continued

Building Code Fund		
Dedicated		
Operating Reserve	<u>\$ 619,055</u>	
Subtotal		\$ 619,055
Fire Local Option Levy		
Dedicated		
Operating Reserve	<u>\$ 496,427</u>	
Subtotal		\$ 496,427
Police and Court Local Option Levy		
Dedicated		
Operating Reserve	<u>\$ 834,811</u>	
Subtotal		\$ 834,811
Bancroft Redemption Fund		
Non-Dedicated	<u>\$ 536,379</u>	
Subtotal		\$ 536,379
Sewer Capital Projects Fund		
Non-Dedicated	<u>\$ 1,270,551</u>	
Subtotal		\$ 1,270,551
Regional Wastewater Revenue Bonds Capital Projects Fund		
Dedicated		
Capital Reserve	\$ 6,727	
MWMC 08 Bond Reserve	4,000,000	
MWMC 06 Bond Reserve	<u>4,100,000</u>	
Subtotal		\$ 8,106,727
Development Assessment Capital Fund		
Dedicated		
Assessment Service Reserve	\$ 704,847	
Assessments Finance Reserve	<u>749,717</u>	
Subtotal		\$ 1,454,564
Development Projects Fund		
Non-Dedicated	\$ 3,159,310	
Dedicated		
Building Preservation Reserve	18,691	
Capital/Ed Reserve	2,611	
Corporate Way Pond Rehab Reserve	35,200	
SDC Facilities Reserve	<u>104,348</u>	
Subtotal		\$ 3,320,160

Financial Summary of Reserves - Continued

Drainage Capital Fund		
Non-Dedicated	\$ 614,388	
Subtotal		\$ 614,388
Regional Wastewater Capital Fund		
Dedicated		
Capital Reserve	\$ 25,996,600	
Equipment Replacement Reserve	<u>8,921,308</u>	
Subtotal		\$ 34,917,908
Street Capital Fund		
Non-Dedicated	\$ 484,524	
Dedicated		
South 42nd St., Main-Jasper Road	<u>290,896</u>	
Subtotal		\$ 775,420
SDC Storm Improvement Fund		
Dedicated		
SDC Reserve	<u>\$ 2,545,400</u>	
Subtotal		\$ 2,545,400
SDC Sanitary Reimbursement Fund		
Dedicated		
SDC Reserve	<u>\$ 535,738</u>	
Subtotal		\$ 535,738
SDC Sanitary Improvement Fund		
Dedicated		
SDC Reserve	<u>\$ 212,178</u>	
Subtotal		\$ 212,178
SDC Regional Wastewater Reimbursement Fund		
Dedicated		
SDC Reserve	<u>\$ 206,708</u>	
Subtotal		\$ 206,708
SDC Regional Wastewater Improvement Fund		
Dedicated		
Improvement SDC Reserve	<u>\$ 4,706,772</u>	
Subtotal		\$ 4,706,772
SDC Transportation Reimbursement Fund		
Dedicated		
	<u>\$ 1</u>	
Subtotal		\$ 1

Financial Summary of Reserves - Continued

SDC Transportation Improvement Fund		
Dedicated	<u>\$ 1,186,301</u>	
Subtotal		\$ 1,186,301
Sewer Operations Fund		
Non-Dedicated	\$ 393,417	
Dedicated		
SRF Loan Reserve	73,218	
SRF Loan 96 Reserve	<u>288,679</u>	
Subtotal		\$ 755,314
Regional Wastewater Fund		
Non-Dedicated	<u>\$ 9,866,855</u>	
Subtotal		\$ 9,866,855
Drainage Operating Fund		
Non-Dedicated	<u>\$ 1,744,982</u>	
Subtotal		\$ 1,744,982
Booth-Kelly Fund		
Non-Dedicated	<u>\$ 160,948</u>	
Subtotal		\$ 160,948
Regional Fiber Consortium Fund		
Non-Dedicated	<u>\$ 89,939</u>	
Subtotal		\$ 89,939
Insurance Fund		
Dedicated		
Benefits Reserve	\$ 1,700,857	
Insurance Reserve	1,251,190	
Workers Compensation Reserve	<u>1,231,344</u>	
Subtotal		\$ 4,183,391
Vehicle and Equipment Fund		
Dedicated		
Equipment Replacement Reserve	\$ 71,108	
MS Enterprise Charge Reserve	109,325	
Telephone Lease Reserve	167,473	
Computer Equipment Reserves:	962,616	
Vehicle and Equipment Reserves:	<u>4,498,047</u>	
Subtotal		\$ 5,808,569

Financial Summary of Reserves - Continued

SDC Administration Fund		
Dedicated	\$ 56,173	
Subtotal		\$ 56,173
Total Reserves		<u>\$92,425,832</u>
Summary by Type of Reserve:		
Non-Dedicated	\$ 25,013,003	
Dedicated	<u>67,412,829</u>	
Total Reserves *		<u>\$92,425,832</u>

* The FY10 Adopted Reserves reflects a decrease of \$21,421,009 or 18.8% less than the FY09 Adopted Reserves.