

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	\$	6,265,665	
Dedicated			
Technology Fee Reserve		55,000	
Marcola Meadows Reserve		<u>43,232</u>	
Subtotal			\$ 6,363,897
Street Fund			
Dedicated			
Bicycle Reserve	\$	<u>2,317</u>	
Subtotal			\$ 2,317
Jail Operations Fund			
Non-Dedicated	\$	<u>769,357</u>	
Subtotal			\$ 769,357
Special Revenue Fund			
Dedicated			
Reserve	\$	31,831	
Hulda Durham Reserve		1,545	
Police Forfeit Reserve		183,939	
Gifts & Memory Reserve		54,217	
Police Forefeits Post 1/1/02 Reserve		<u>107,877</u>	
Subtotal			\$ 379,409
Transient Room Tax Fund			
Dedicated			
Tourism Promotion Reserve	\$	<u>67,407</u>	
Subtotal			\$ 67,407

Financial Summary of Reserves - Continued

Community Development Fund		
Dedicated		
CDBG Reserve	\$ 14,141	
Subtotal		\$ 14,141
Building Code Fund		
Dedicated		
Operating Reserve	\$ 775,829	
Subtotal		\$ 775,829
Fire Local Option Levy		
Dedicated		
Operating Reserve	\$ 867,321	
Subtotal		\$ 867,321
Police and Court Local Option Levy		
Dedicated		
Operating Reserve	\$ 1,403,823	
Subtotal		\$ 1,403,823
Bancroft Redemption Fund		
Non-Dedicated	\$ 162,014	
Subtotal		\$ 162,014
Sewer Capital Projects Fund		
Non-Dedicated	\$ 1,758,599	
Subtotal		\$ 1,758,599
Regional Wastewater Revenue Bonds Capital Projects Fund		
Dedicated		
Capital Reserve	\$ 995,904	
MWMC 2008 Bond Reserve	4,000,000	
MWMC 2006 Bond Reserve	4,100,000	
Subtotal		\$ 9,095,904
Development Assessment Capital Fund		
Dedicated		
Assessment Service Reserve	\$ 635,860	
Assessments Finance Reserve	771,648	
Subtotal		\$ 1,407,508

Financial Summary of Reserves - Continued
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Development Projects Fund		
Non-Dedicated	\$ 2,484,700	
Dedicated		
Building Preservation Reserve	29	
Capital/Ed Reserve	96	
Corporate Way Pond Rehab Reserve	35,200	
SDC Facilities Reserve	<u>55,893</u>	
Subtotal		\$ 2,575,918
Drainage Capital Fund		
Non-Dedicated	<u>\$ 784,064</u>	
Subtotal		\$ 784,064
Regional Wastewater Capital Fund		
Dedicated		
Capital Reserve	\$ 20,223,553	
Equipment Replacement Reserve	<u>9,424,965</u>	
Subtotal		\$ 29,648,518
Street Capital Fund		
Non-Dedicated	\$ 309,929	
Dedicated		
South 42nd St., Main-Jasper Road	<u>290,896</u>	
Subtotal		\$ 600,825
SDC Storm Improvement Fund		
Dedicated		
SDC Reserve	<u>\$ 598,587</u>	
Subtotal		\$ 598,587
SDC Storm Reimbursement Fund		
Dedicated		
SDC Reserve	<u>\$ 113,621</u>	
Subtotal		\$ 113,621
SDC Sanitary Reimbursement Fund		
Dedicated		
SDC Reserve	<u>\$ 965,265</u>	
Subtotal		\$ 965,265

Financial Summary of Reserves - Continued

SDC Sanitary Improvement Fund		
Dedicated		
SDC Reserve	<u>\$ 375,278</u>	
Subtotal		\$ 375,278
SDC Regional Wastewater Reimbursement Fund		
Dedicated		
SDC Reserve	<u>\$ 27,700</u>	
Subtotal		\$ 27,700
SDC Regional Wastewater Improvement Fund		
Dedicated		
Improvement SDC Reserve	<u>\$ 2,339,603</u>	
Subtotal		\$ 2,339,603
SDC Transportation Reimbursement Fund		
Dedicated	<u>\$ 2,698</u>	
Subtotal		\$ 2,698
SDC Transportation Improvement Fund		
Dedicated	<u>\$ 723,128</u>	
Subtotal		\$ 723,128
Sewer Operations Fund		
Non-Dedicated	\$ 2,489,542	
Dedicated		
Local Wastewater 2009 Bond Reserve	1,975,000	
SRF Loan Reserve	73,218	
SRF Loan 96 Reserve	<u>288,679</u>	
Subtotal		\$ 4,826,439
Regional Wastewater Fund		
Non-Dedicated	<u>\$ 6,485,136</u>	
Subtotal		\$ 6,485,136
Drainage Operating Fund		
Non-Dedicated	<u>\$ 2,406,800</u>	
Subtotal		\$ 2,406,800
Booth-Kelly Fund		
Non-Dedicated	<u>\$ 183,251</u>	
Subtotal		\$ 183,251

Financial Summary of Reserves - Continued
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Regional Fiber Consortium Fund		
Non-Dedicated	\$ 544	
Subtotal		\$ 544
Insurance Fund		
Dedicated		
Benefits Reserve	\$ 1,620,720	
Insurance Reserve	1,459,281	
Workers Compensation Reserve	995,874	
Subtotal		\$ 4,075,875
Vehicle and Equipment Fund		
Dedicated		
Equipment Replacement Reserve	\$ 68,755	
MS Enterprise Charge Reserve	131,172	
Telephone Lease Reserve	175,120	
Computer Equipment Reserves:	924,053	
Vehicle and Equipment Reserves:	5,084,865	
Subtotal		\$ 6,383,965
SDC Administration Fund		
Dedicated	\$ 62,519	
Subtotal		\$ 62,519
Total Reserves		<u>86,247,260</u>
Summary by Type of Reserve:		
Non-Dedicated	\$ 24,099,601	
Dedicated	62,147,659	
Subtotal		
Total Reserves *		<u>\$86,247,260</u>

* The FY11 Adopted Reserves reflects a decrease of \$6,178,572 or 6.7% less than the FY10 Adopted Reserves.