

This is a select portion of funds for manager review each month.

12/31/2009 - 3 months completed -> 3 months/12 months in Fiscal Year = 25%

	10/1/2009 Balance Fwd	YTD Revenues	YTD Expenditures	YTD Ending Balance	Reserve Requirement 25%		Current Month Expenditures	YTD Expenditures	Full Year Budgeted Expenditures (with amendments)	YTD Encumbrances	YTD Variance (with encumbrances) / () = under total budget	% of Full Year Budgeted Remaining	Notes
Governmental & Debt Funds													
101	\$ 6,802,265	\$ 4,023,897	\$ 4,724,412	\$ 6,101,750	\$ 4,215,074	General Fund	\$ 1,517,674	\$ 4,724,412	\$ 18,420,597	\$ 29,100	\$ (13,667,086)	74%	
116	\$ 388,952	\$ 618,858	\$ 39,716	\$ 968,094	NA	General Fund Debt Service	\$ -	\$ 39,716	\$ 1,987,730	\$ -	\$ (1,948,015)	98%	
Enterprise Funds													
220	\$ 4,318,249	\$ 2,540,656	\$ 2,638,495	\$ 4,220,410	\$ 2,781,695	Water Fund	\$ 547,470	\$ 2,638,495	\$ 11,671,476	\$ 11,573	\$ (9,021,408)	77%	
221	\$ 3,160,518	\$ 2,117,879	\$ 2,284,274	\$ 2,994,122	\$ 2,129,627	Wastewater	\$ 290,645	\$ 2,284,274	\$ 8,871,613	\$ 23,396	\$ (6,563,943)	74%	
224	\$ 1,458,783	\$ 1,060,105	\$ 995,082	\$ 1,523,806	\$ 1,050,494	Solid Waste	\$ 311,235	\$ 995,082	\$ 4,373,110	\$ 67,098	\$ (3,310,930)	77%	
Special Revenue Funds													
603	\$ 999,453	\$ 463,817	\$ 701,149	\$ 762,121	\$ 787,499	Streets	\$ 221,362	\$ 701,149	\$ 3,333,467	\$ 18,394	\$ (2,613,924)	79%	
618	\$ 81,560	\$ 44,864	\$ 66,286	\$ 60,139	NA	Arts Center	\$ 39,906	\$ 66,286	\$ 247,598	\$ 5,931	\$ (175,381)	73%	
663	\$ 403,774	\$ 124,968	\$ 62,734	\$ 466,008	NA	Hotel/Motel-Tourism & Visitors Center	\$ 20,361	\$ 62,734	\$ 517,512	\$ 4,352	\$ (450,426)	88%	
665	\$ 36,808	\$ 1,087	\$ -	\$ 37,895	NA	Hotel/Motel-Statue Contributions	\$ -	\$ -	\$ 6,500	\$ -	\$ (6,500)	100%	
Internal Service & Equipment Funds													
302	\$ 1,811,645	\$ 810,357	\$ 514,003	\$ 2,107,999	NA	Medical Insurance	\$ 173,743	\$ 514,003	\$ 3,302,542	\$ -	\$ (2,788,539)	84%	
306	\$ 691,977	\$ 235,948	\$ 134,724	\$ 793,201	NA	Capital Equipment Fund	\$ 131,324	\$ 134,724	\$ 899,641	\$ 213,908	\$ (551,009)	85%	
309	\$ 33,210	\$ 82,859	\$ 58,233	\$ 57,836	NA	Computer Eqm. Replacement Fund	\$ 275	\$ 58,233	\$ 344,648	\$ 54,631	\$ (231,784)	83%	

Note:

Reserves / Unallocated funds: Operating Reserves / Fund Balances.

The City shall maintain unallocated reserves in operating funds to pay expenditures caused by unforeseen emergencies or for shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes.

Generally unallocated reserves for all funds excluding Special Revenue Funds, Internal Service Funds, and Capital Projects Funds shall be maintained at a minimum amount of 25% (3 months) of the annual budget (excluding transfers to CIP, future appropriations, bad debt expense, and reserve for future allocation) for each fund unless specifically identified.

This reserve shall not be used to support on-going operating expenditures. This reserve is defined as unreserved current assets less inventory and on-going receivables (ex. utility billing, sales tax) minus current liabilities payable from these assets.

COH Big 6 Funds

