

This is a select portion of funds for manager review each month. Please refer to the second page for complete fund listing.

05/31/2010 - 8 months completed -> 8 months / 12 months in Fiscal Year = 67%

	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) total budget	% of Full Year Budgeted Remaining	Notes
Governmental & Debt Funds													
101	\$ 6,802,265	\$ 12,412,098	\$ 11,201,256	\$ 8,013,107	\$ 4,009,300	General Fund	\$ 1,089,888	\$ 11,201,256	\$ 18,383,999	\$ 60,967	\$ (7,121,776)	39%	
116	\$ 388,952	\$ 2,071,954	\$ 1,017,043	\$ 1,443,863	NA	General Fund Debt Service	\$ -	\$ 1,017,043	\$ 1,987,730	\$ -	\$ (970,687)	49%	
Enterprise Funds													
220	\$ 4,318,249	\$ 6,661,688	\$ 6,794,739	\$ 4,185,199	\$ 2,640,611	Water Fund	\$ 476,948	\$ 6,794,739	\$ 11,691,520	\$ 1,236	\$ (4,895,545)	42%	
221	\$ 3,160,518	\$ 5,495,725	\$ 5,082,705	\$ 3,573,537	\$ 1,966,029	Wastewater	\$ 203,477	\$ 5,082,705	\$ 8,967,170	\$ 142,385	\$ (3,742,080)	43%	
224	\$ 1,458,783	\$ 2,842,463	\$ 2,808,439	\$ 1,492,807	\$ 1,005,019	Solid Waste	\$ 224,208	\$ 2,808,439	\$ 4,373,110	\$ 35,566	\$ (1,529,104)	36%	
Special Revenue Funds													
603	\$ 999,453	\$ 1,758,727	\$ 1,968,862	\$ 789,318	\$ 726,613	Streets	\$ 162,126	\$ 1,968,862	\$ 3,333,467	\$ 1,543	\$ (1,363,062)	41%	
618	\$ 81,560	\$ 119,628	\$ 140,169	\$ 61,019	NA	Arts Center	\$ 8,606	\$ 140,169	\$ 247,598	\$ -	\$ (107,429)	43%	
663	\$ 403,774	\$ 302,431	\$ 244,837	\$ 461,369	NA	Hotel/Motel-Tourism & Visitors Center	\$ 17,776	\$ 244,837	\$ 517,512	\$ 3,000	\$ (269,675)	53%	A
665	\$ 36,808	\$ 3,360	\$ -	\$ 40,168	NA	Hotel/Motel-Statue Contributions	\$ -	\$ -	\$ 6,500	\$ 3,758	\$ (2,742)	100%	
Internal Service & Equipment Funds													
302	\$ 1,811,645	\$ 2,678,996	\$ 1,614,588	\$ 2,876,053	NA	Medical Insurance	\$ 187,897	\$ 1,614,588	\$ 3,302,542	\$ -	\$ (1,687,954)	51%	
306	\$ 691,977	\$ 853,644	\$ 685,731	\$ 859,890	NA	Capital Equipment Fund	\$ 43,650	\$ 685,731	\$ 1,273,044	\$ 674,947	\$ 87,635	46%	
309	\$ 33,210	\$ 290,247	\$ 149,733	\$ 173,724	NA	Computer Eqm. Replacement Fund	\$ -	\$ 149,733	\$ 398,284	\$ 18,807	\$ (229,744)	62%	

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 capital projects, future appropriations, bad debt expense, and reserve for future allocation) for each funds 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.

A-Combined Funds 663 (Hotel/Motel Tax-Tourism) and 664 (Hotel/Motel Tax-Visitor's Center) into Fund 663 and renamed it Hotel/Motel Tax Tourism & Visitors Center

COH Big 6 Funds

