

As of end of December 2012
3.00 months/12.00 months in FY = 25%

City of Huntsville, TX Unallocated Reserve Summary

	Balance Forward	YTD Revenue	YTD Expenditures	YTD Ending Balance	Reserve Requirement		Current Month Expenses	YTD Expenditures	Full-year Amended Budget	YTD Encumbrances	YTD Variance	% Budget Remaining
Governmental & Debt Funds												
101	\$ 7,597,578	\$ 4,594,407	\$ 4,033,276	\$ 8,158,709	\$ 4,350,765	General Fund	\$ 1,249,422	\$ 4,033,276	\$ 17,058,366	\$ 213,537	\$ (12,811,553)	76%
116	\$ 297,588	\$ 733,295	\$ -	\$ 1,030,883	\$ -	Debt Service Fund	\$ -	\$ -	\$ 2,049,502	\$ -	\$ (2,049,502)	100%
Enterprise Funds												
220	\$ 4,712,219	\$ 3,743,533	\$ 3,421,352	\$ 5,034,400	\$ 2,706,309	Water Fund	\$ 482,949	\$ 3,421,352	\$ 15,346,678	\$ 7,103	\$ (11,918,223)	78%
221	\$ 3,387,667	\$ 2,121,568	\$ 2,247,028	\$ 3,262,206	\$ 1,932,498	Wastewater Fund	\$ 185,964	\$ 2,247,028	\$ 8,481,367	\$ 40,814	\$ (6,193,525)	74%
224	\$ 1,921,182	\$ 1,140,731	\$ 972,401	\$ 2,089,512	\$ 1,205,732	Solid Waste Fund	\$ 290,874	\$ 972,401	\$ 4,498,711	\$ 8,259	\$ (3,518,050)	78%
Special Revenue Funds												
603	\$ 404,977	\$ 668,749	\$ 614,934	\$ 458,792	\$ 896,931	Street SRF	\$ 119,812	\$ 614,934	\$ 3,479,229	\$ 4,389	\$ (2,859,906)	82%
618	\$ 35,735	\$ 43,702	\$ 26,721	\$ 52,716	\$ -	Arts Center SRF	\$ 7,854	\$ 26,721	\$ 172,185	\$ 10,169	\$ (135,295)	84%
663	\$ 707,452	\$ 167,689	\$ 118,485	\$ 756,656	\$ -	H/M Tax- Tourism & Visitors Cntr	\$ 14,484	\$ 118,485	\$ 405,606	\$ 765	\$ (286,357)	71%
665	\$ 47,403	\$ 1,120	\$ -	\$ 48,523	\$ -	Hotel/Motel Tax - Statue Contrib	\$ -	\$ -	\$ 3,575	\$ -	\$ (3,575)	100%
Internal Service & Equipment Funds												
302	\$ 1,878,289	\$ 1,054,355	\$ 680,999	\$ 2,251,645	\$ -	Medical Insurance Fund	\$ 187,401	\$ 680,999	\$ 4,375,000	\$ -	\$ (3,694,001)	84%
306	\$ 795,591	\$ 41,101	\$ -	\$ 836,692	\$ -	Capital Equipment Fund	\$ -	\$ -	\$ 476,500	\$ 411,622	\$ (64,878)	100%
309	\$ 20,687	\$ 61,897	\$ 110,618	\$ (28,034)	\$ -	Computer Equip. Replacement Fund	\$ 6,900	\$ 110,618	\$ 230,586	\$ 19,795	\$ (100,173)	52%

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) 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.

COH Big 6 Funds

