

As of end of December 2019
3.00 months/12.00 months in FY = 25%

City of Huntsville, TX
Unallocated Reserve Summary

	Balance Forward from 9/30/19 (unaudited)	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	\$ 12,541,490	\$ 7,232,833	\$ 7,031,859	\$ 12,742,465	\$ 6,762,836	\$ 1,975,774	\$ 7,031,859	\$ 28,325,890	\$ 1,336,853	\$ (19,957,179)	75%
116	\$ 398,030	\$ 410,943	\$ -	\$ 808,973	\$ -	\$ -	\$ -	\$ 2,126,160	\$ -	\$ (2,126,160)	100%
Enterprise Funds											
220	\$ 9,590,386	\$ 7,232,575	\$ 7,167,418	\$ 9,655,544	\$ 6,311,647	\$ 1,110,268	\$ 7,167,418	\$ 30,408,413	\$ 316,803	\$ (22,924,192)	76%
224	\$ 2,724,077	\$ 1,517,315	\$ 1,330,273	\$ 2,911,119	\$ 1,508,819	\$ 461,023	\$ 1,330,273	\$ 6,078,315	\$ 1,748,187	\$ (2,999,855)	78%
Special Revenue Funds											
618	\$ 97,372	\$ 57,969	\$ 32,791	\$ 122,550	\$ -	\$ 7,179	\$ 32,791	\$ 213,451	\$ 418	\$ (180,242)	85%
663	\$ 622,840	\$ 211,709	\$ 182,674	\$ 651,875	\$ -	\$ 58,598	\$ 182,674	\$ 640,169	\$ 54,770	\$ (402,725)	71%
Internal Service & Equipment Funds											
302	\$ 2,383,163	\$ 940,872	\$ 1,214,267	\$ 2,109,769	\$ -	\$ 378,588	\$ 1,214,267	\$ 4,074,088	\$ 14,894	\$ (2,844,927)	70%
306	\$ 4,688,107	\$ 541,097	\$ 83,930	\$ 5,145,274	\$ -	\$ 83,930	\$ 83,930	\$ 1,670,631	\$ 1,519,960	\$ (66,741)	95%
309	\$ 550,072	\$ 60,848	\$ 75,157	\$ 535,763	\$ -	\$ 65,967	\$ 75,157	\$ 306,157	\$ 20,653	\$ (210,347)	75%

NOTE:

(Per our Fiscal and Budgetary Policies)

IV. RESERVES/UNALLOCATED FUNDS

A. 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 operating funds excluding, Internal Service Funds, Capital Projects, and Special Revenue Funds shall be maintained at a minimum amount of 25% of the annual budget (less transfers to capital projects) for each fund unless specifically identified in this section. Unallocated reserves 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.

Major Funds

