

As of end of January 2012
4.00 months/12.00 months in FY = 33%

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	\$ 7,933,948	\$ 5,542,802	\$ 9,988,724	\$ 4,350,765	General Fund	\$ 1,509,131	\$ 5,542,802	\$ 17,058,366	\$ 166,347	\$ (11,349,217)	68%
116	\$ 297,588	\$ 1,573,000	\$ -	\$ 1,870,588	\$ -	Debt Service Fund	\$ -	\$ -	\$ 2,049,502	\$ -	\$ (2,049,502)	100%
Enterprise Funds												
220	\$ 4,712,219	\$ 4,900,873	\$ 4,592,886	\$ 5,020,206	\$ 2,706,309	Water Fund	\$ 1,168,529	\$ 4,592,886	\$ 15,346,678	\$ 13,167	\$ (10,740,625)	70%
221	\$ 3,387,667	\$ 2,741,420	\$ 3,070,514	\$ 3,058,574	\$ 1,932,498	Wastewater Fund	\$ 823,167	\$ 3,070,514	\$ 8,481,367	\$ 42,168	\$ (5,368,685)	64%
224	\$ 1,921,182	\$ 1,507,441	\$ 1,404,944	\$ 2,023,678	\$ 1,205,732	Solid Waste Fund	\$ 432,543	\$ 1,404,944	\$ 4,498,711	\$ 283,641	\$ (2,810,126)	69%
Special Revenue Funds												
603	\$ 404,977	\$ 1,031,429	\$ 994,974	\$ 441,432	\$ 896,931	Street SRF	\$ 343,298	\$ 994,974	\$ 3,479,229	\$ 11,108	\$ (2,473,147)	71%
618	\$ 35,735	\$ 72,075	\$ 35,967	\$ 71,843	\$ -	Arts Center SRF	\$ 9,246	\$ 35,967	\$ 172,185	\$ 10,169	\$ (126,049)	79%
663	\$ 707,452	\$ 210,205	\$ 143,756	\$ 773,901	\$ -	H/M Tax- Tourism & Visitors Cntr	\$ 25,272	\$ 143,756	\$ 405,606	\$ 688	\$ (261,162)	65%
665	\$ 47,403	\$ 1,179	\$ -	\$ 48,582	\$ -	Hotel/Motel Tax - Statue Contrib	\$ -	\$ -	\$ 3,575	\$ -	\$ (3,575)	100%
Internal Service & Equipment Funds												
302	\$ 1,878,289	\$ 1,478,630	\$ 876,046	\$ 2,480,873	\$ -	Medical Insurance Fund	\$ 195,047	\$ 876,046	\$ 4,375,000	\$ -	\$ (3,498,954)	80%
306	\$ 795,591	\$ 478	\$ 6,206	\$ 789,863	\$ -	Capital Equipment Fund	\$ 6,206	\$ 6,206	\$ 476,500	\$ 381,368	\$ (88,927)	99%
309	\$ 20,687	\$ 123,793	\$ 127,689	\$ 16,791	\$ -	Computer Equip. Replacement Fund	\$ 17,071	\$ 127,689	\$ 230,586	\$ 12,753	\$ (90,144)	45%

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

