

As of end of August 2013
11.00 months/12.00 months in FY = 92%

City of Huntsville, TX Unallocated Reserve Summary

	Balance Forward from 9/30/12	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	\$17,080,995	\$14,832,000	\$ 9,846,573	\$ 4,350,765	General Fund	\$ 1,244,305	\$14,832,000	\$17,676,407	\$ 79,668	\$ (2,764,739)	16%
116	\$ 297,588	\$ 2,020,996	\$ 2,218,828	\$ 99,757	\$ -	Debt Service Fund	\$ 947,308	\$ 2,218,828	\$ 2,218,829	\$ -	\$ (1)	0%
Enterprise Funds												
220	\$ 4,712,219	\$13,607,218	\$13,319,040	\$ 5,000,397	\$ 2,706,309	Water Fund	\$1,055,499	\$13,319,040	\$15,346,678	\$ 22,605	\$ (2,005,033)	13%
221	\$ 3,387,667	\$ 7,437,370	\$ 7,608,096	\$ 3,216,941	\$ 1,932,498	Wastewater Fund	\$1,692,095	\$ 7,608,096	\$ 8,566,367	\$ 49,344	\$ (908,927)	11%
224	\$ 1,921,182	\$ 4,164,984	\$ 3,734,665	\$ 2,351,500	\$ 1,205,732	Solid Waste Fund	\$ 214,050	\$ 3,734,665	\$ 4,514,956	\$ 10,164	\$ (770,127)	17%
Special Revenue Funds												
603	\$ 404,977	\$ 3,768,204	\$ 2,856,550	\$ 1,316,631	\$ -	Street SRF	\$ 215,047	\$ 2,856,550	\$ 3,483,217	\$ 8,133	\$ (618,534)	18%
618	\$ 35,735	\$ 187,000	\$ 155,316	\$ 67,419	\$ -	Arts Center SRF	\$ 7,235	\$ 155,316	\$ 190,601	\$ -	\$ (35,285)	19%
663	\$ 707,452	\$ 600,811	\$ 322,002	\$ 986,260	\$ -	H/M Tax- Tourism & Visitors Cntr	\$ 18,884	\$ 322,002	\$ 420,606	\$ 12,318	\$ (86,285)	23%
665	\$ 47,403	\$ 3,061	\$ 601	\$ 49,864	\$ -	Hotel/Motel Tax - Statue Contrib	\$ -	\$ 601	\$ 3,575	\$ -	\$ (2,974)	83%
Internal Service & Equipment Funds												
302	\$ 1,910,068	\$ 3,241,895	\$ 2,965,831	\$ 2,186,132	\$ -	Medical Insurance Fund	\$ 239,016	\$ 2,965,831	\$ 4,375,000	\$ -	\$ (1,409,169)	32%
306	\$ 795,591	\$ 225,670	\$ 468,984	\$ 552,277	\$ -	Capital Equipment Fund	\$ 10,257	\$ 468,984	\$ 628,605	\$ 65,338	\$ (94,283)	25%
309	\$ 20,687	\$ 247,586	\$ 177,233	\$ 91,040	\$ -	Computer Equip. Replacement Fund	\$ 8,321	\$ 177,233	\$ 230,586	\$ 7,407	\$ (45,946)	23%

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

