

As of end of July 2013  
10.00 months/12.00 months in FY = 83%

## 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 |
|------------|------------------------------|--------------|------------------|--------------------|---------------------|---|------------------------|------------------|--------------------------|------------------|----------------|--------------------|
|            |                              |              |                  |                    |                     | <b>Governmental &amp; Debt Funds</b>          |                        |                  |                          |                  |                |                    |
| <b>101</b> | \$ 7,597,578                 | \$15,589,675 | \$13,563,175     | \$ 9,624,078       | \$ 4,350,765        | General Fund                                  | \$ 1,282,418           | \$13,563,175     | \$17,649,407             | \$ 126,768       | \$ (3,959,464) | 23%                |
| <b>116</b> | \$ 297,588                   | \$ 2,013,279 | \$ 1,271,520     | \$ 1,039,348       | \$ -                | Debt Service Fund                             | \$ -                   | \$ 1,271,520     | \$ 2,218,829             | \$ -             | \$ (947,309)   | 43%                |
|            |                              |              |                  |                    |                     | <b>Enterprise Funds</b>                       |                        |                  |                          |                  |                |                    |
| <b>220</b> | \$ 4,712,219                 | \$12,095,387 | \$12,268,110     | \$ 4,539,496       | \$ 2,706,309        | Water Fund                                    | \$1,512,371            | \$12,268,110     | \$15,346,678             | \$ 25,271        | \$ (3,053,297) | 20%                |
| <b>221</b> | \$ 3,387,667                 | \$ 6,725,789 | \$ 5,908,219     | \$ 4,205,237       | \$ 1,932,498        | Wastewater Fund                               | \$ 940,318             | \$ 5,908,219     | \$ 8,566,367             | \$ 86,114        | \$ (2,572,034) | 31%                |
| <b>224</b> | \$ 1,921,182                 | \$ 3,772,896 | \$ 3,520,615     | \$ 2,173,463       | \$ 1,205,732        | Solid Waste Fund                              | \$ 440,835             | \$ 3,520,615     | \$ 4,514,956             | \$ 34,096        | \$ (960,245)   | 22%                |
|            |                              |              |                  |                    |                     | <b>Special Revenue Funds</b>                  |                        |                  |                          |                  |                |                    |
| <b>603</b> | \$ 404,977                   | \$ 2,104,804 | \$ 2,641,464     | \$ (131,683)       | \$ 896,931          | Street SRF                                    | \$ 450,040             | \$ 2,641,464     | \$ 3,483,217             | \$ 6,846         | \$ (834,907)   | 24%                |
| <b>618</b> | \$ 35,735                    | \$ 167,851   | \$ 147,349       | \$ 56,237          | \$ -                | Arts Center SRF                               | \$ 11,773              | \$ 147,349       | \$ 190,601               | \$ -             | \$ (43,252)    | 23%                |
| <b>663</b> | \$ 707,452                   | \$ 539,287   | \$ 302,006       | \$ 944,733         | \$ -                | H/M Tax- Tourism & Visitors Cntr              | \$ 22,012              | \$ 302,006       | \$ 420,606               | \$ 11,330        | \$ (107,270)   | 28%                |
| <b>665</b> | \$ 47,403                    | \$ 2,843     | \$ 601           | \$ 49,646          | \$ -                | Hotel/Motel Tax - Statue Contrib              | \$ 124                 | \$ 601           | \$ 3,575                 | \$ -             | \$ (2,974)     | 83%                |
|            |                              |              |                  |                    |                     | <b>Internal Service &amp; Equipment Funds</b> |                        |                  |                          |                  |                |                    |
| <b>302</b> | \$ 1,910,068                 | \$ 3,001,905 | \$ 2,726,815     | \$ 2,185,158       | \$ -                | Medical Insurance Fund                        | \$ 276,245             | \$ 2,726,815     | \$ 4,375,000             | \$ -             | \$ (1,648,185) | 38%                |
| <b>306</b> | \$ 795,591                   | \$ 193,707   | \$ 458,727       | \$ 530,571         | \$ -                | Capital Equipment Fund                        | \$ 122,435             | \$ 458,727       | \$ 628,605               | \$ 75,737        | \$ (94,141)    | 27%                |
| <b>309</b> | \$ 20,687                    | \$ 247,586   | \$ 168,912       | \$ 99,361          | \$ -                | Computer Equip. Replacement Fund              | \$ 2,254               | \$ 168,912       | \$ 230,586               | \$ 6,106         | \$ (55,568)    | 27%                |

**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**

