

As of end of March 2012  
6.00 months/12.00 months in FY = 50%

## 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	\$10,034,357	\$ 8,219,627	\$ 9,412,308	\$ 4,350,765	General Fund	\$ 1,144,196	\$ 8,219,627	\$17,554,607	\$ 148,534	\$ (9,186,445)	53%
<b>116</b>	\$ 297,588	\$ 1,936,324	\$ 1,271,520	\$ 962,392	\$ -	Debt Service Fund	\$ -	\$ 1,271,520	\$ 2,218,829	\$ -	\$ (947,309)	43%
						<b>Enterprise Funds</b>						
<b>220</b>	\$ 4,712,219	\$ 7,004,653	\$ 5,859,209	\$ 5,857,664	\$ 2,706,309	Water Fund	\$ 710,500	\$ 5,859,209	\$15,346,678	\$ 2,332	\$ (9,485,138)	62%
<b>221</b>	\$ 3,387,667	\$ 4,055,836	\$ 3,565,459	\$ 3,878,044	\$ 1,932,498	Wastewater Fund	\$ 190,883	\$ 3,565,459	\$ 8,566,367	\$ 44,149	\$ (4,956,759)	58%
<b>224</b>	\$ 1,921,182	\$ 2,268,180	\$ 1,838,362	\$ 2,351,000	\$ 1,205,732	Solid Waste Fund	\$ 227,223	\$ 1,838,362	\$ 4,498,711	\$ 277,892	\$ (2,382,458)	59%
						<b>Special Revenue Funds</b>						
<b>603</b>	\$ 404,977	\$ 1,321,750	\$ 1,323,429	\$ 403,298	\$ 896,931	Street SRF	\$ 132,560	\$ 1,323,429	\$ 3,479,229	\$ 953	\$ (2,154,847)	62%
<b>618</b>	\$ 35,735	\$ 90,724	\$ 79,317	\$ 47,142	\$ -	Arts Center SRF	\$ 27,376	\$ 79,317	\$ 178,661	\$ 10,169	\$ (89,175)	56%
<b>663</b>	\$ 707,452	\$ 308,463	\$ 201,559	\$ 814,356	\$ -	H/M Tax- Tourism & Visitors Cntr	\$ 35,769	\$ 201,559	\$ 420,606	\$ 11,682	\$ (207,365)	52%
<b>665</b>	\$ 47,403	\$ 1,743	\$ -	\$ 49,146	\$ -	Hotel/Motel Tax - Statue Contrib	\$ -	\$ -	\$ 3,575	\$ -	\$ (3,575)	100%
						<b>Internal Service &amp; Equipment Funds</b>						
<b>302</b>	\$ 1,910,068	\$ 2,077,214	\$ 1,740,640	\$ 2,246,642	\$ -	Medical Insurance Fund	\$ 214,680	\$ 1,740,640	\$ 4,375,000	\$ -	\$ (2,634,360)	60%
<b>306</b>	\$ 795,591	\$ 97,326	\$ 105,023	\$ 787,894	\$ -	Capital Equipment Fund	\$ 40,475	\$ 105,023	\$ 568,839	\$ 322,998	\$ (140,818)	82%
<b>309</b>	\$ 20,687	\$ 123,793	\$ 134,741	\$ 9,739	\$ -	Computer Equip. Replacement Fund	\$ 6,953	\$ 134,741	\$ 230,586	\$ 12,753	\$ (83,092)	42%

**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**

