

As of end of December 2021  
3.00 months/12.00 months in FY = 25%

City of Huntsville, TX  
Unallocated Reserve Summary

	Balance Forward from 9/30/21 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
<b>Governmental &amp; Debt Funds</b>											
<b>101</b>	\$ 11,564,616	\$ 7,275,616	\$ 7,214,190	\$ 11,626,042	\$ 7,049,928	\$ 2,355,481	\$ 7,214,190	\$33,710,515	\$2,307,424	\$ (24,188,901)	72%
<b>116</b>	\$ 510,460	\$ 592,836	\$ -	\$ 1,103,296	\$ -	\$ -	\$ -	\$ 2,393,113	\$ -	\$ (2,393,113)	100%
<b>Enterprise Funds</b>											
<b>220</b>	\$ 9,218,207	\$ 7,219,020	\$ 5,435,150	\$ 11,002,077	\$ 6,435,816	\$ 1,811,942	\$ 5,435,150	\$29,205,309	\$ 436,595	\$ (23,333,564)	80%
<b>224</b>	\$ 3,934,624	\$ 1,573,270	\$ 1,695,814	\$ 3,812,080	\$ 1,636,651	\$ 333,805	\$ 1,695,814	\$ 6,906,095	\$ 10,500	\$ (5,199,782)	75%
<b>Special Revenue Funds</b>											
<b>618</b>	\$ 177,542	\$ 53,993	\$ 83,094	\$ 148,441	\$ -	\$ 36,024	\$ 83,094	\$ 227,695	\$ 918	\$ (143,683)	63%
<b>663</b>	\$ 896,162	\$ 189,025	\$ 142,253	\$ 942,934	\$ -	\$ 37,563	\$ 142,253	\$ 669,791	\$ 53,375	\$ (474,164)	71%
<b>Internal Service &amp; Equipment Funds</b>											
<b>302</b>	\$ 3,020,353	\$ 1,000,591	\$ 946,245	\$ 3,074,699	\$ -	\$ 178,594	\$ 946,245	\$ 4,343,837	\$ -	\$ (3,397,592)	78%
<b>306</b>	\$ 4,555,696	\$ 494,363	\$ 541,796	\$ 4,508,262	\$ -	\$ 101,693	\$ 541,796	\$ 2,202,836	\$1,556,367	\$ (104,673)	5%
<b>309</b>	\$ 452,212	\$ 70,527	\$ 2,418	\$ 520,320	\$ -	\$ 2,002	\$ 2,418	\$ 459,333	\$ 353,308	\$ (103,607)	23%

**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

