

As of end of May 2013
8.00 months/12.00 months in FY = 67%

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 | \$ 12,759,905 | \$ 11,126,105 | \$ 9,231,378 | \$ 4,350,765 | General Fund | \$ 1,544,503 | \$ 11,126,105 | \$ 17,639,607 | \$ 158,291 | \$ (6,355,211) | 37% |
| 116 | \$ 297,588 | \$ 1,982,720 | \$ 1,271,520 | \$ 1,008,788 | \$ - | Debt Service Fund | \$ - | \$ 1,271,520 | \$ 2,218,829 | \$ - | \$ (947,309) | 43% |
| | | | | | | Enterprise Funds | | | | | | |
| 220 | \$ 4,712,219 | \$ 9,383,918 | \$ 9,901,906 | \$ 4,194,230 | \$ 2,706,309 | Water Fund | \$ 548,764 | \$ 9,901,906 | \$ 15,346,678 | \$ 14,646 | \$ (5,430,126) | 35% |
| 221 | \$ 3,387,667 | \$ 5,356,765 | \$ 4,729,380 | \$ 4,015,052 | \$ 1,932,498 | Wastewater Fund | \$ 359,519 | \$ 4,729,380 | \$ 8,566,367 | \$ 130,194 | \$ (3,706,793) | 45% |
| 224 | \$ 1,921,182 | \$ 2,980,451 | \$ 2,567,969 | \$ 2,333,665 | \$ 1,205,732 | Solid Waste Fund | \$ 285,125 | \$ 2,567,969 | \$ 4,514,956 | \$ 316,975 | \$ (1,630,012) | 43% |
| | | | | | | Special Revenue Funds | | | | | | |
| 603 | \$ 404,977 | \$ 1,686,229 | \$ 1,890,388 | \$ 200,818 | \$ 896,931 | Street SRF | \$ 191,818 | \$ 1,890,388 | \$ 3,483,217 | \$ 3,398 | \$ (1,589,431) | 46% |
| 618 | \$ 35,735 | \$ 133,905 | \$ 121,251 | \$ 48,389 | \$ - | Arts Center SRF | \$ 19,663 | \$ 121,251 | \$ 190,601 | \$ - | \$ (69,350) | 36% |
| 663 | \$ 707,452 | \$ 426,434 | \$ 261,698 | \$ 872,188 | \$ - | H/M Tax- Tourism & Visitors Cntr | \$ 31,830 | \$ 261,698 | \$ 420,606 | \$ 8,999 | \$ (149,910) | 38% |
| 665 | \$ 47,403 | \$ 1,883 | \$ 477 | \$ 48,809 | \$ - | Hotel/Motel Tax - Statue Contrib | \$ - | \$ 477 | \$ 3,575 | \$ - | \$ (3,098) | 87% |
| | | | | | | Internal Service & Equipment Funds | | | | | | |
| 302 | \$ 1,910,068 | \$ 2,407,936 | \$ 2,224,671 | \$ 2,093,333 | \$ - | Medical Insurance Fund | \$ 220,651 | \$ 2,224,671 | \$ 4,375,000 | \$ - | \$ (2,150,329) | 49% |
| 306 | \$ 795,591 | \$ 156,547 | \$ 264,010 | \$ 688,128 | \$ - | Capital Equipment Fund | \$ 38,616 | \$ 264,010 | \$ 585,084 | \$ 214,898 | \$ (106,176) | 55% |
| 309 | \$ 20,687 | \$ 185,690 | \$ 147,494 | \$ 58,882 | \$ - | Computer Equip. Replacement Fund | \$ 4,500 | \$ 147,494 | \$ 230,586 | \$ 20,301 | \$ (62,790) | 36% |

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

