

As of end of December 2022  
3.00 months/12.00 months in FY = 25%

City of Huntsville, TX  
Unallocated Reserve Summary

	Balance Forward from 9/30/22 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>	\$ 9,571,900	\$ 7,718,434	\$ 9,613,620	\$ 7,676,713	\$ 7,689,500	\$ -	\$ 9,613,620	\$ 35,558,187	\$ 811,294	\$ (25,133,273)	71%
<b>116</b>	\$ 514,732	\$ 567,210	\$ -	\$ 1,081,942	\$ -	\$ -	\$ -	\$ 2,363,705	\$ -	\$ (2,363,705)	100%
<b>Enterprise Funds</b>											
<b>220</b>	\$ 8,998,000	\$ 8,010,696	\$ 7,205,043	\$ 9,803,653	\$ 7,671,000	\$ -	\$ 7,205,043	\$ 32,578,120	\$ 434,295	\$ (24,938,782)	77%
<b>224</b>	\$ 3,602,000	\$ 1,818,751	\$ 1,613,588	\$ 3,807,162	\$ 1,927,400	\$ -	\$ 1,613,588	\$ 7,767,190	\$ 124,073	\$ (6,029,529)	78%
<b>Special Revenue Funds</b>											
<b>618</b>	\$ 177,500	\$ 54,090	\$ 53,016	\$ 178,574	\$ -	\$ -	\$ 53,016	\$ 248,344	\$ 2,120	\$ (193,209)	78%
<b>663</b>	\$ 994,600	\$ 218,784	\$ 186,984	\$ 1,026,400	\$ -	\$ -	\$ 186,984	\$ 848,664	\$ 25,417	\$ (636,263)	75%
<b>Internal Service &amp; Equipment Funds</b>											
<b>302</b>	\$ 3,226,700	\$ 1,040,880	\$ 1,425,119	\$ 2,842,461	\$ -	\$ -	\$ 1,425,119	\$ 4,294,577	\$ -	\$ (2,869,458)	67%
<b>306</b>	\$ 4,462,300	\$ 529,668	\$ 61,045	\$ 4,930,923	\$ -	\$ -	\$ 61,045	\$ 1,352,171	\$ 789,383	\$ (501,743)	37%
<b>309</b>	\$ 275,000	\$ 97,214	\$ 96,829	\$ 275,385	\$ -	\$ -	\$ 96,829	\$ 380,271	\$ 158,781	\$ (124,661)	33%

**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

