

As of end of December 2011  
3.00 months/12.00 months in FY = 25%

## City of Huntsville, TX Unallocated Reserve Summary

	Balance Forward	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>	\$ 7,292,245	\$ 4,664,333	\$ 5,295,735	\$ 6,660,843	\$ 4,350,765	General Fund	\$ 1,431,122	\$ 5,295,735	\$ 19,042,949	\$ 147,640	\$ (13,599,573)	72%
<b>116</b>	\$ 596,148	\$ 762,366	\$ 39,477	\$ 1,319,038	\$ -	Debt Service Fund	\$ -	\$ 39,477	\$ 2,263,110	\$ -	\$ (2,223,633)	98%
<b>Enterprise Funds</b>												
<b>220</b>	\$ 2,733,626	\$ 3,260,030	\$ 3,140,786	\$ 2,852,870	\$ 2,706,309	Water Fund	\$ 743,363	\$ 3,140,786	\$ 11,866,235	\$ 2,262	\$ (8,723,187)	74%
<b>221</b>	\$ 1,608,572	\$ 2,201,018	\$ 2,566,954	\$ 1,242,636	\$ 1,932,498	Wastewater Fund	\$ 214,413	\$ 2,566,954	\$ 9,011,524	\$ 91,876	\$ (6,352,694)	72%
<b>224</b>	\$ 1,579,250	\$ 1,139,632	\$ 1,233,348	\$ 1,485,533	\$ 1,205,732	Solid Waste Fund	\$ 465,881	\$ 1,233,348	\$ 5,381,401	\$ 28,909	\$ (4,119,144)	77%
<b>Special Revenue Funds</b>												
<b>603</b>	\$ 647,007	\$ 663,727	\$ 692,500	\$ 618,235	\$ 896,931	Street SRF	\$ 164,891	\$ 692,500	\$ 3,587,724	\$ 15,826	\$ (2,879,398)	81%
<b>618</b>	\$ 47,427	\$ 39,921	\$ 43,079	\$ 44,269	\$ -	Arts Center SRF	\$ 27,535	\$ 43,079	\$ 193,177	\$ 4,000	\$ (146,098)	78%
<b>663</b>	\$ 244,659	\$ 112,995	\$ 95,703	\$ 261,951	\$ -	H/M Tax- Tourism & Visitors Cntr	\$ 49,285	\$ 95,703	\$ 467,240	\$ 8,728	\$ (362,809)	80%
<b>665</b>	\$ 44,328	\$ 1,021	\$ -	\$ 45,349	\$ -	Hotel/Motel Tax - Statue Contrib	\$ -	\$ -	\$ 3,500	\$ -	\$ (3,500)	100%
<b>Internal Service &amp; Equipment Funds</b>												
<b>302</b>	\$ 2,223,929	\$ 736,664	\$ 1,360,607	\$ 1,599,986	\$ -	Medical Insurance Fund	\$ 550,092	\$ 1,360,607	\$ 3,775,000	\$ -	\$ (2,414,393)	64%
<b>306</b>	\$ 786,575	\$ 591,835	\$ 424,103	\$ 954,307	\$ -	Capital Equipment Fund	\$ 424,103	\$ 424,103	\$ 1,986,493	\$ 502,042	\$ (1,060,348)	79%
<b>309</b>	\$ 20,439	\$ 48,818	\$ 43,961	\$ 25,296	\$ -	Computer Equip. Replacement Fund	\$ 40,307	\$ 43,961	\$ 195,170	\$ 19,081	\$ (132,128)	77%

**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**

