

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

## City of Huntsville, TX Unallocated Reserve Summary

	Balance Forward	YTD Revenue	YTD Expenditures	YTD Ending Balance	Reserve Requirement		Current Month	YTD Expenditures	Full-year Amended Budget	YTD Encumbrances	YTD Variance	% Budget Remaining
<b>Governmental &amp; Debt Funds</b>												
<b>101</b>	\$ 7,292,245	\$ 9,936,301	\$ 9,247,613	\$ 7,980,933	\$ 4,350,765	General Fund	\$ 1,367,506	\$ 9,247,613	\$ 19,060,234	\$ 99,763	\$ (9,712,858)	51%
<b>116</b>	\$ 596,148	\$ 1,870,120	\$ 1,216,869	\$ 1,249,399	\$ -	Debt Service Fund	\$ -	\$ 1,216,869	\$ 2,263,110	\$ -	\$ (1,046,241)	46%
<b>Enterprise Funds</b>												
<b>220</b>	\$ 2,733,626	\$ 6,197,938	\$ 5,381,157	\$ 3,550,407	\$ 2,706,309	Water Fund	\$ 663,002	\$ 5,381,157	\$ 11,872,804	\$ 8,484	\$ (6,483,164)	55%
<b>221</b>	\$ 1,608,572	\$ 4,355,418	\$ 4,072,150	\$ 1,891,840	\$ 1,932,498	Wastewater Fund	\$ 260,021	\$ 4,072,150	\$ 8,925,815	\$ 68,206	\$ (4,785,459)	54%
<b>224</b>	\$ 1,579,250	\$ 2,244,929	\$ 2,334,186	\$ 1,489,993	\$ 1,205,732	Solid Waste Fund	\$ 296,114	\$ 2,334,186	\$ 5,379,040	\$ 19,158	\$ (3,025,697)	57%
<b>Special Revenue Funds</b>												
<b>603</b>	\$ 647,007	\$ 1,078,358	\$ 1,442,265	\$ 283,099	\$ 896,931	Street SRF	\$ 161,252	\$ 1,442,265	\$ 3,597,371	\$ 4,923	\$ (2,150,183)	60%
<b>618</b>	\$ 47,427	\$ 86,286	\$ 108,092	\$ 25,621	\$ -	Arts Center SRF	\$ 13,311	\$ 108,092	\$ 198,177	\$ 190	\$ (89,894)	45%
<b>663</b>	\$ 244,659	\$ 589,170	\$ 182,776	\$ 651,053	\$ -	H/M Tax- Tourism & Visitors Cntr	\$ 17,241	\$ 182,776	\$ 497,240	\$ 11,192	\$ (303,272)	63%
<b>665</b>	\$ 44,328	\$ 1,246	\$ -	\$ 45,574	\$ -	Hotel/Motel Tax - Statue Contrib	\$ -	\$ -	\$ 3,500	\$ -	\$ (3,500)	100%
<b>Internal Service &amp; Equipment Funds</b>												
<b>302</b>	\$ 2,223,929	\$ 1,855,683	\$ 2,286,365	\$ 1,793,247	\$ -	Medical Insurance Fund	\$ 15,483	\$ 2,286,365	\$ 3,775,000	\$ -	\$ (1,488,635)	39%
<b>306</b>	\$ 786,575	\$ 872,549	\$ 619,601	\$ 1,039,523	\$ -	Capital Equipment Fund	\$ 73,772	\$ 619,601	\$ 1,821,499	\$ 1,053,047	\$ (148,850)	66%
<b>309</b>	\$ 20,439	\$ 97,625	\$ 81,279	\$ 36,785	\$ -	Computer Equip. Replacement Fund	\$ 24,003	\$ 81,279	\$ 195,170	\$ -	\$ (113,891)	58%

**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**

