

As of end of June 2023  
9.00 months/12.00 months in FY = 75%

City of Huntsville, TX  
Unallocated Reserve Summary

	Balance Forward from 9/30/22 Audited	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>	\$ 12,081,000	\$25,539,739	\$23,168,777	\$ 14,451,962	\$ 6,528,073	\$ 2,055,324	\$23,168,777	\$35,714,664	\$3,307,906	\$ (9,237,981)	26%
<b>116</b>	\$ 528,000	\$ 2,152,834	\$ 826,917	\$ 1,853,917	\$ -	\$ -	\$ 826,917	\$ 2,363,705	\$ -	\$ (1,536,788)	65%
<b>Enterprise Funds</b>											
<b>220</b>	\$ 10,414,500	\$22,744,602	\$30,307,361	\$ 2,851,741	\$ 6,407,002	\$ 939,136	\$30,307,361	\$40,124,818	\$ 447,697	\$ (9,369,760)	23%
<b>224</b>	\$ 3,747,000	\$ 5,796,784	\$ 5,206,069	\$ 4,337,715	\$ 1,496,685	\$ 341,010	\$ 5,206,069	\$ 7,767,190	\$ 33,703	\$ (2,527,418)	33%
<b>Special Revenue Funds</b>											
<b>618</b>	\$ 173,000	\$ 171,783	\$ 138,123	\$ 206,660	\$ -	\$ 16,999	\$ 138,123	\$ 248,344	\$ 34,421	\$ (75,800)	31%
<b>663</b>	\$ 1,002,000	\$ 723,962	\$ 565,117	\$ 1,160,846	\$ -	\$ 47,358	\$ 565,117	\$ 848,664	\$ 11,294	\$ (272,254)	32%
<b>Internal Service &amp; Equipment Funds</b>											
<b>302</b>	\$ 3,631,700	\$ 3,174,723	\$ 2,880,178	\$ 3,926,245	\$ -	\$ 273,125	\$ 2,880,178	\$ 4,294,577	\$ -	\$ (1,414,399)	33%
<b>306</b>	\$ 4,988,000	\$ 1,844,676	\$ 666,380	\$ 6,166,296	\$ -	\$ 81,261	\$ 666,380	\$ 1,427,545	\$ 741,685	\$ (19,480)	1%
<b>309</b>	\$ 429,600	\$ 297,600	\$ 262,208	\$ 464,992	\$ -	\$ -	\$ 262,208	\$ 695,231	\$ 126,811	\$ (306,212)	44%

**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 and future appropriations) 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

