

As of end of May 2012
8.00 months/12.00 months in FY = 67%

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
Governmental & Debt Funds												
101	\$ 7,292,245	\$ 12,803,197	\$ 12,425,289	\$ 7,670,153	\$ 4,350,765	General Fund	\$ 1,715,197	\$ 12,425,289	\$ 19,060,234	\$ 106,598	\$ (6,528,347)	35%
116	\$ 596,148	\$ 1,906,726	\$ 1,256,346	\$ 1,246,529	\$ -	Debt Service Fund	\$ -	\$ 1,256,346	\$ 2,263,110	\$ -	\$ (1,006,764)	44%
Enterprise Funds												
220	\$ 2,733,626	\$ 8,465,803	\$ 7,388,704	\$ 3,810,724	\$ 2,706,309	Water Fund	\$ 475,889	\$ 7,388,704	\$ 12,309,785	\$ 36,485	\$ (4,884,595)	40%
221	\$ 1,608,572	\$ 5,852,112	\$ 5,210,784	\$ 2,249,900	\$ 1,932,498	Wastewater Fund	\$ 269,959	\$ 5,210,784	\$ 9,056,215	\$ 182,551	\$ (3,662,881)	42%
224	\$ 1,579,250	\$ 3,036,986	\$ 3,173,200	\$ 1,443,036	\$ 1,205,732	Solid Waste Fund	\$ 244,810	\$ 3,173,200	\$ 5,379,040	\$ (39,177)	\$ (2,245,017)	41%
Special Revenue Funds												
603	\$ 647,007	\$ 1,678,007	\$ 2,094,799	\$ 230,215	\$ 896,931	Street SRF	\$ 256,519	\$ 2,094,799	\$ 3,610,165	\$ 20,711	\$ (1,494,655)	42%
618	\$ 47,427	\$ 122,446	\$ 139,835	\$ 30,038	\$ -	Arts Center SRF	\$ 23,162	\$ 139,835	\$ 198,393	\$ 190	\$ (58,368)	30%
663	\$ 244,659	\$ 675,472	\$ 228,332	\$ 691,799	\$ -	H/M Tax- Tourism & Visitors Cntr	\$ 25,477	\$ 228,332	\$ 499,013	\$ 11,757	\$ (258,924)	54%
665	\$ 44,328	\$ 2,014	\$ -	\$ 46,342	\$ -	Hotel/Motel Tax - Statue Contrib	\$ -	\$ -	\$ 3,500	\$ -	\$ (3,500)	100%
Internal Service & Equipment Funds												
302	\$ 2,223,929	\$ 2,270,386	\$ 2,856,461	\$ 1,637,854	\$ -	Medical Insurance Fund	\$ 278,607	\$ 2,856,461	\$ 3,775,000	\$ -	\$ (918,539)	24%
306	\$ 786,575	\$ 1,218,644	\$ 1,205,864	\$ 799,354	\$ -	Capital Equipment Fund	\$ 93,848	\$ 1,205,864	\$ 1,837,762	\$ 582,391	\$ (49,507)	34%
309	\$ 20,439	\$ 146,455	\$ 81,688	\$ 85,206	\$ -	Computer Equip. Replacement Fund	\$ -	\$ 81,688	\$ 195,170	\$ -	\$ (113,482)	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

