

As of end of June 2011  
9 months/12 months in FY = 75%

## 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>	\$ 6,734,435	\$ 13,274,292	\$ 11,909,114	\$ 8,099,613	\$ 4,167,077	General Fund	\$ 1,504,777	\$ 11,909,114	\$ 16,950,887	\$ 59,854	\$ (4,981,919)	30%
<b>116</b>	\$ 388,652	\$ 2,255,202	\$ 1,232,375	\$ 1,411,479	\$ -	Debt Service Fund	\$ -	\$ 1,232,375	\$ 2,249,974	\$ -	\$ (1,017,599)	45%
<b>Enterprise Funds</b>												
<b>220</b>	\$ 2,338,769	\$ 8,138,037	\$ 7,983,427	\$ 2,493,379	\$ 2,628,506	Water Fund	\$ 540,739	\$ 7,983,427	\$ 11,774,161	\$ 139,684	\$ (3,651,049)	32%
<b>221</b>	\$ 1,917,775	\$ 6,149,714	\$ 5,324,951	\$ 2,742,538	\$ 1,953,713	Wastewater Fund	\$ 236,868	\$ 5,324,951	\$ 8,740,117	\$ 35,922	\$ (3,379,244)	39%
<b>224</b>	\$ 1,445,027	\$ 3,231,391	\$ 3,275,512	\$ 1,400,906	\$ 1,142,209	Solid Waste Fund	\$ 302,189	\$ 3,275,512	\$ 4,388,835	\$ 29,347	\$ (1,083,975)	25%
<b>Special Revenue Funds</b>												
<b>603</b>	\$ 1,292,103	\$ 1,657,444	\$ 3,106,132	\$ (156,585)	\$ 852,492	Street SRF	\$ 293,797	\$ 3,106,132	\$ 3,901,121	\$ 12,501	\$ (782,487)	20%
<b>618</b>	\$ 54,678	\$ 113,253	\$ 125,092	\$ 42,839	\$ -	Arts Center SRF	\$ 15,995	\$ 125,092	\$ 170,457	\$ -	\$ (45,365)	27%
<b>663</b>	\$ 347,272	\$ 334,360	\$ 484,272	\$ 197,361	\$ -	H/M Tax- Tourism & Visitors Cntr	\$ 23,269	\$ 484,272	\$ 592,806	\$ 43,432	\$ (65,103)	18%
<b>665</b>	\$ 39,321	\$ 3,592	\$ -	\$ 42,913	\$ -	Hotel/Motel Tax - Statue Contrib	\$ -	\$ -	\$ 6,000	\$ -	\$ (6,000)	100%
<b>Internal Service &amp; Equipment Funds</b>												
<b>302</b>	\$ 2,837,009	\$ 2,608,527	\$ 3,680,833	\$ 1,764,703	\$ -	Medical Insurance Fund	\$ 181,616	\$ 3,680,833	\$ 4,770,000	\$ -	\$ (1,089,167)	23%
<b>306</b>	\$ 712,398	\$ 674,637	\$ 795,252	\$ 591,783	\$ -	Capital Equipment Fund	\$ 8,951	\$ 795,252	\$ 1,169,766	\$ 94,430	\$ (280,084)	32%
<b>309</b>	\$ 79,590	\$ 142,201	\$ 216,832	\$ 4,959	\$ -	Computer Equip. Replacement Fund	\$ -	\$ 216,832	\$ 249,570	\$ 18,237	\$ (14,501)	13%

**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**

