

As of end of May 2011
8 months/12 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	\$ 6,734,435	\$ 12,505,477	\$ 10,404,287	\$ 8,835,625	\$ 4,167,077	General Fund	\$ 1,140,020	\$ 10,404,287	\$ 16,953,637	\$ 102,442	\$ (6,446,908)	39%
116	\$ 388,652	\$ 2,233,270	\$ 1,232,375	\$ 1,389,548	\$ -	Debt Service Fund	\$ -	\$ 1,232,375	\$ 2,249,974	\$ -	\$ (1,017,599)	45%
Enterprise Funds												
220	\$ 2,338,769	\$ 7,105,749	\$ 7,442,689	\$ 2,001,829	\$ 2,628,506	Water Fund	\$ 482,346	\$ 7,442,689	\$ 11,774,161	\$ 143,136	\$ (4,188,336)	37%
221	\$ 1,917,775	\$ 5,425,638	\$ 5,088,083	\$ 2,255,330	\$ 1,953,713	Wastewater Fund	\$ 298,978	\$ 5,088,083	\$ 8,749,564	\$ 47,002	\$ (3,614,479)	42%
224	\$ 1,445,027	\$ 2,835,804	\$ 2,973,323	\$ 1,307,508	\$ 1,142,209	Solid Waste Fund	\$ 268,674	\$ 2,973,323	\$ 4,388,835	\$ 36,472	\$ (1,379,039)	32%
Special Revenue Funds												
603	\$ 1,292,103	\$ 1,652,904	\$ 2,812,335	\$ 132,672	\$ 852,492	Street SRF	\$ 379,907	\$ 2,812,335	\$ 3,851,121	\$ 16,374	\$ (1,022,412)	27%
618	\$ 54,678	\$ 106,769	\$ 109,097	\$ 52,350	\$ -	Arts Center SRF	\$ 15,267	\$ 109,097	\$ 168,401	\$ 4,000	\$ (55,304)	35%
663	\$ 347,272	\$ 302,985	\$ 461,003	\$ 189,254	\$ -	H/M Tax- Tourism & Visitors Cntr	\$ 22,598	\$ 461,003	\$ 592,806	\$ 43,432	\$ (88,372)	22%
665	\$ 39,321	\$ 3,588	\$ -	\$ 42,909	\$ -	Hotel/Motel Tax - Statue Contrib	\$ -	\$ -	\$ 6,000	\$ -	\$ (6,000)	100%
Internal Service & Equipment Funds												
302	\$ 2,837,009	\$ 2,553,770	\$ 3,499,217	\$ 1,891,562	\$ -	Medical Insurance Fund	\$ 277,749	\$ 3,499,217	\$ 4,770,000	\$ -	\$ (1,270,783)	27%
306	\$ 712,398	\$ 683,798	\$ 786,301	\$ 609,895	\$ -	Capital Equipment Fund	\$ 346,112	\$ 786,301	\$ 1,169,766	\$ 57,163	\$ (326,301)	33%
309	\$ 79,590	\$ 142,200	\$ 216,832	\$ 4,958	\$ -	Computer Equip. Replacement Fund	\$ 4,899	\$ 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

