

07/31/2010 - 10 months completed  
 10 months/12 months in FY = 83%

## 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>                                    | \$ 6,802,265    | \$ 15,258,303 | \$ 14,163,713    | \$ 7,896,856       | \$ 4,009,300        | \$ 1,811,005           | \$ 14,163,713    | \$ 18,423,468            | \$ 84,210        | \$ (4,175,545) | 23 %               |
| <b>116</b>                                    | \$ 388,952      | \$ 2,138,309  | \$ 1,056,758     | \$ 1,470,503       | \$ -                | \$ 39,716              | \$ 1,056,758     | \$ 1,987,730             | \$ -             | \$ (930,972)   | 47 %               |
| <b>Enterprise Funds</b>                       |                 |               |                  |                    |                     |                        |                  |                          |                  |                |                    |
| <b>220</b>                                    | \$ 4,318,249    | \$ 8,685,936  | \$ 8,616,519     | \$ 4,387,666       | \$ 2,640,611        | \$ 1,360,242           | \$ 8,616,519     | \$ 11,706,520            | \$ 2,635         | \$ (3,087,366) | 26 %               |
| <b>221</b>                                    | \$ 3,160,518    | \$ 6,836,429  | \$ 6,650,317     | \$ 3,346,631       | \$ 1,966,029        | \$ 1,357,280           | \$ 6,650,317     | \$ 8,967,170             | \$ 152,815       | \$ (2,164,038) | 26 %               |
| <b>224</b>                                    | \$ 1,458,783    | \$ 3,560,645  | \$ 3,614,612     | \$ 1,404,817       | \$ 1,005,019        | \$ 605,128             | \$ 3,614,612     | \$ 4,373,110             | \$ 13,688        | \$ (744,810)   | 17 %               |
| <b>Special Revenue Funds</b>                  |                 |               |                  |                    |                     |                        |                  |                          |                  |                |                    |
| <b>603</b>                                    | \$ 999,453      | \$ 2,148,799  | \$ 2,610,566     | \$ 537,686         | \$ 726,613          | \$ 416,180             | \$ 2,610,566     | \$ 3,333,467             | \$ 4,356         | \$ (718,545)   | 22 %               |
| <b>618</b>                                    | \$ 81,560       | \$ 155,084    | \$ 169,675       | \$ 66,969          | \$ -                | \$ 15,570              | \$ 169,675       | \$ 252,598               | \$ -             | \$ (82,923)    | 33 %               |
| <b>663</b>                                    | \$ 403,774      | \$ 383,201    | \$ 340,264       | \$ 446,711         | \$ -                | \$ 71,024              | \$ 340,264       | \$ 517,512               | \$ 3,000         | \$ (174,248)   | 34 %               |
| <b>665</b>                                    | \$ 36,808       | \$ 4,617      | \$ 3,770         | \$ 37,655          | \$ -                | \$ 3,770               | \$ 3,770         | \$ 6,500                 | \$ -             | \$ (2,730)     | 42 %               |
| <b>Internal Service &amp; Equipment Funds</b> |                 |               |                  |                    |                     |                        |                  |                          |                  |                |                    |
| <b>302</b>                                    | \$ 1,811,645    | \$ 3,541,726  | \$ 2,121,476     | \$ 3,231,895       | \$ -                | \$ 275,760             | \$ 2,121,476     | \$ 3,302,542             | \$ -             | \$ (1,181,066) | 36 %               |
| <b>306</b>                                    | \$ 691,977      | \$ 1,089,476  | \$ 965,660       | \$ 815,793         | \$ -                | \$ 228,969             | \$ 965,660       | \$ 1,273,044             | \$ 113,035       | \$ (194,350)   | 24 %               |
| <b>309</b>                                    | \$ 33,210       | \$ 373,178    | \$ 294,812       | \$ 111,576         | \$ -                | \$ 141,156             | \$ 294,812       | \$ 413,284               | \$ 22,552        | \$ (95,920)    | 29 %               |

**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**

