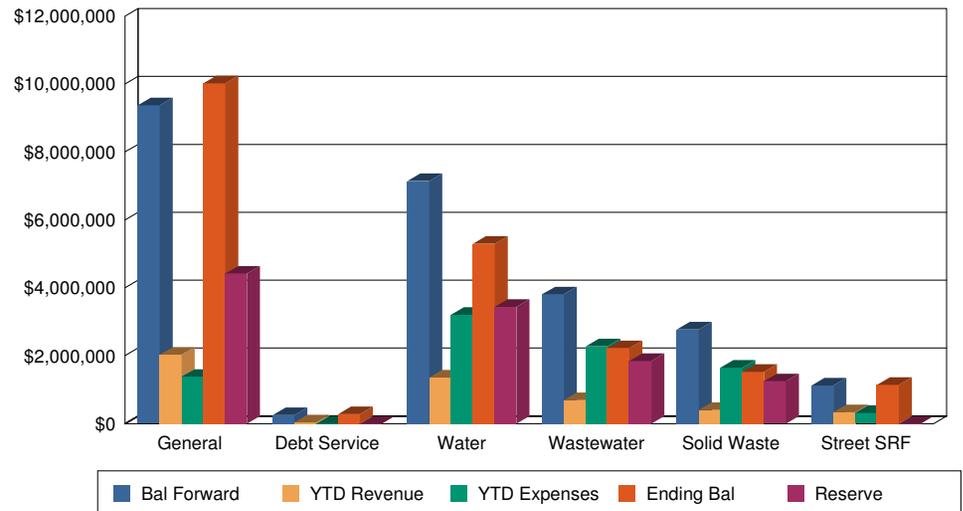


As of end of October 2014  
1.00 months/12.00 months in FY = 8%

## City of Huntsville, TX Unallocated Reserve Summary

|   | Balance Forward from 9/30/14 (unaudited) | 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>                                    | \$ 9,373,472                             | \$ 2,027,284 | \$ 1,380,037     | \$ 10,020,719      | \$ 4,418,752        | <b>General Fund</b>                         | \$ 1,380,037           | \$ 1,380,037     | \$ 18,949,739            | \$ 302,569       | \$ (17,267,133) | 93%                |
| <b>116</b>                                    | \$ 247,176                               | \$ 33,315    | \$ -             | \$ 280,491         | \$ -                | <b>Debt Service Fund</b>                    | \$ -                   | \$ -             | \$ 2,022,708             | \$ -             | \$ (2,022,708)  | 100%               |
| <b>Enterprise Funds</b>                       |  |              |                  |                    |                     |   |                        |                  |                          |                  |                 |                    |
| <b>220</b>                                    | \$ 7,141,382                             | \$ 1,356,448 | \$ 3,199,858     | \$ 5,297,972       | \$ 3,435,171        | <b>Water Fund</b>                           | \$ 3,199,858           | \$ 3,199,858     | \$ 15,780,682            | \$ 27,140        | \$ (12,553,684) | 80%                |
| <b>221</b>                                    | \$ 3,808,767                             | \$ 694,271   | \$ 2,279,088     | \$ 2,223,950       | \$ 1,847,121        | <b>Wastewater Fund</b>                      | \$ 2,279,088           | \$ 2,279,088     | \$ 9,072,331             | \$ 105,733       | \$ (6,687,510)  | 75%                |
| <b>224</b>                                    | \$ 2,770,080                             | \$ 401,555   | \$ 1,644,866     | \$ 1,526,769       | \$ 1,249,827        | <b>Solid Waste Fund</b>                     | \$ 1,644,866           | \$ 1,644,866     | \$ 6,363,327             | \$ (21,437)      | \$ (4,739,898)  | 74%                |
| <b>Special Revenue Funds</b>                  |  |              |                  |                    |                     |   |                        |                  |                          |                  |                 |                    |
| <b>603</b>                                    | \$ 1,121,692                             | \$ 332,189   | \$ 316,439       | \$ 1,137,442       | \$ -                | <b>Street SRF</b>                           | \$ 316,439             | \$ 316,439       | \$ 3,391,858             | \$ 17,129        | \$ (3,058,290)  | 91%                |
| <b>618</b>                                    | \$ 104,204                               | \$ 33,561    | \$ 8,995         | \$ 128,769         | \$ -                | <b>Arts Center SRF</b>                      | \$ 8,995               | \$ 8,995         | \$ 211,478               | \$ -             | \$ (202,483)    | 96%                |
| <b>663</b>                                    | \$ 1,364,780                             | \$ 69,599    | \$ 29,467        | \$ 1,404,912       | \$ -                | <b>H/M Tax- Tourism &amp; Visitors Cntr</b> | \$ 29,467              | \$ 29,467        | \$ 616,242               | \$ 3,244         | \$ (583,531)    | 95%                |
| <b>665</b>                                    | \$ 52,650                                | \$ 1,026     | \$ -             | \$ 53,676          | \$ -                | <b>Hotel/Motel Tax - Statue Contrib</b>     | \$ -                   | \$ -             | \$ 5,075                 | \$ -             | \$ (5,075)      | 100%               |
| <b>Internal Service &amp; Equipment Funds</b> |  |              |                  |                    |                     |   |                        |                  |                          |                  |                 |                    |
| <b>302</b>                                    | \$ 2,166,552                             | \$ 339,964   | \$ 263,610       | \$ 2,242,906       | \$ -                | <b>Medical Insurance Fund</b>               | \$ 263,610             | \$ 263,610       | \$ 3,570,000             | \$ -             | \$ (3,306,390)  | 93%                |
| <b>306</b>                                    | \$ 1,375,315                             | \$ 452,497   | \$ -             | \$ 1,827,812       | \$ -                | <b>Capital Equipment Fund</b>               | \$ -                   | \$ -             | \$ 1,327,540             | \$ -             | \$ (1,327,540)  | 100%               |
| <b>309</b>                                    | \$ 99,528                                | \$ 66,250    | \$ 12,216        | \$ 153,562         | \$ -                | <b>Computer Equip. Replacement Fund</b>     | \$ 12,216              | \$ 12,216        | \$ 205,000               | \$ 116,362       | \$ (76,422)     | 94%                |

**COH Big 6 Funds**



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.