

As of end of March 2017
6.00 months/12.00 months in FY = 50%

City of Huntsville, TX Unallocated Reserve Summary

	Balance Forward from 9/30/16 (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
Governmental & Debt Funds												
101	\$ 11,258,355	\$13,331,426	\$13,889,640	\$ 10,700,141	\$ 5,674,745	General Fund	\$ 1,378,414	\$13,889,640	\$26,645,979	\$1,199,445	\$ (11,556,895)	48%
116	\$ 329,389	\$ 1,546,639	\$ 1,128,024	\$ 748,004	\$ -	Debt Service Fund	\$ 1,128,024	\$ 1,128,024	\$ 1,838,740	\$ -	\$ (710,716)	39%
Enterprise Funds												
220	\$ 9,366,109	\$ 8,913,605	\$12,181,186	\$ 6,098,529	\$ 3,485,191	Water Fund	\$ 836,674	\$12,181,186	\$19,889,811	\$ 9,275	\$ (7,699,350)	39%
221	\$ 3,642,679	\$ 4,328,837	\$ 5,541,490	\$ 2,430,026	\$ 1,670,417	Wastewater Fund	\$ 344,057	\$ 5,541,490	\$10,809,087	\$ 215,581	\$ (5,052,017)	49%
224	\$ 2,108,960	\$ 2,745,653	\$ 2,289,850	\$ 2,564,764	\$ 1,334,359	Solid Waste Fund	\$ 290,068	\$ 2,289,850	\$ 5,427,437	\$ 125,455	\$ (3,012,133)	58%
Special Revenue Funds												
618	\$ 143,514	\$ 90,132	\$ 86,713	\$ 146,933	\$ -	Arts Center SRF	\$ 1,779	\$ 86,713	\$ 219,928	\$ 4,175	\$ (129,040)	61%
663	\$ 1,526,426	\$ 253,871	\$ 312,956	\$ 1,467,341	\$ -	H/M Tax- Tourism & Visitors Cntr	\$ 67,984	\$ 312,956	\$ 753,955	\$ 37,008	\$ (403,991)	58%
Internal Service & Equipment Funds												
302	\$ 1,906,066	\$ 1,832,789	\$ 1,551,512	\$ 2,187,343	\$ -	Medical Insurance Fund	\$ 57,481	\$ 1,551,512	\$ 3,761,845	\$ 2,355	\$ (2,207,978)	59%
306	\$ 3,033,736	\$ 948,508	\$ 593,095	\$ 3,389,150	\$ -	Capital Equipment Fund	\$ 11,343	\$ 593,095	\$ 1,964,665	\$1,336,207	\$ (35,363)	70%
309	\$ 132,056	\$ 97,800	\$ 74,254	\$ 155,602	\$ -	Computer Equip. Replacement Fund	\$ 5,057	\$ 74,254	\$ 195,600	\$ -	\$ (121,346)	62%

Note:

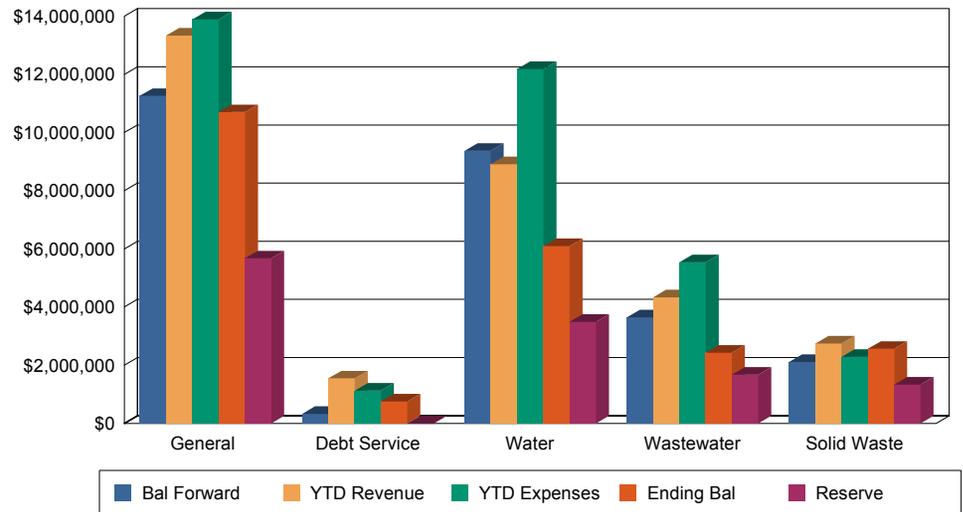
Reserves / Unallocated funds: Operating Reserves / Fund Balances.
The City shall maintain unallocated reserves in operating funds to pay expenditures caused by unforeseen emergencies or for shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes.

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 fund 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.

** Balance Forward from 09/30/16 for Fund 101 excludes the \$650,000 related to the sale of the Army Reserve Building

COH Big 5 Funds



NOTE: CIP Transfers have already been made for Funds 101, 220, and 221