

As of end of March 2025
6.00 months/12.00 months in FY = 50%

City of Huntsville, TX Unallocated Reserve Summary

	Balance Forward from 9/30/24 Audited	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	\$ 11,843,738	\$21,906,754	\$15,445,261	\$ 18,305,230	\$ 8,722,993	General Fund	\$ -	\$15,445,261	\$36,456,534	\$1,950,098	\$ (19,061,175)	52%
116	\$ 623,277	\$ 2,271,386	\$ -	\$ 2,894,663	\$ -	Debt Service Fund	\$ -	\$ -	\$ 2,662,454	\$ -	\$ (2,662,454)	100%
Enterprise Funds												
220	\$ 9,912,532	\$20,959,601	\$17,234,631	\$ 13,637,502	\$ 8,501,368	Utility Fund	\$ -	\$17,234,631	\$40,378,590	\$ 684,484	\$ (22,459,475)	56%
224	\$ 6,106,216	\$ 4,069,087	\$ 3,887,778	\$ 6,287,525	\$ 2,249,014	Solid Waste Fund	\$ -	\$ 3,887,778	\$ 9,048,897	\$ 44,660	\$ (5,116,459)	57%
Special Revenue Funds												
618	\$ 337,401	\$ 79,837	\$ 89,871	\$ 327,368	\$ -	Arts & Visitor Center SRF	\$ -	\$ 89,871	\$ 300,893	\$ 359	\$ (210,664)	70%
663	\$ 1,462,930	\$ 507,181	\$ 444,432	\$ 1,525,679	\$ -	H/M Tax- Tourism & Visitors Cntr	\$ -	\$ 444,432	\$ 1,027,044	\$ 25,535	\$ (557,077)	54%
Internal Service & Equipment Funds												
302	\$ 4,544,949	\$ 2,136,033	\$ 2,598,384	\$ 4,082,598	\$ -	Medical Insurance Fund	\$ -	\$ 2,598,384	\$ 5,064,260	\$ -	\$ (2,465,876)	49%
306	\$ 7,618,532	\$ 1,727,339	\$ 1,641,631	\$ 7,704,239	\$ -	Capital Equipment Fund	\$ -	\$ 1,641,631	\$ 6,458,380	\$4,767,672	\$ (49,077)	1%
309	\$ 750,859	\$ 192,387	\$ 135,848	\$ 807,398	\$ -	Computer Equip. Replacement Fund	\$ -	\$ 135,848	\$ 307,411	\$ 117,987	\$ (53,576)	17%

NOTE:

(Per our Fiscal and Budgetary Policies)

IV. RESERVES/UNALLOCATED FUNDS

A. 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 operating funds excluding, Internal Service Funds, Capital Projects, and Special Revenue Funds shall be maintained at a minimum amount of 25% of the annual budget (less transfers to capital projects) for each fund unless specifically identified in this section. Unallocated reserves 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.

Major Funds

