

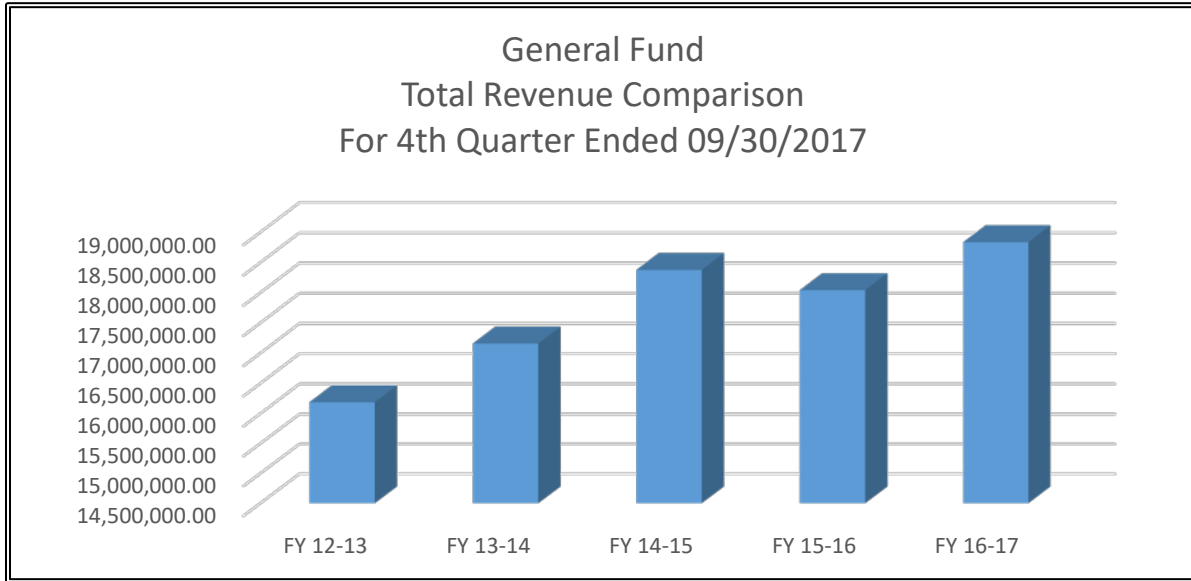


FY 2016-2017
QUARTERLY BUDGET
REPORT

FOR QUARTER ENDED
SEPTEMBER 30, 2017

FOURTH QUARTER FY 2017 BUDGET REPORT

The fourth quarter of the fiscal year contained seven (26) payroll periods, which indicates that total expenditures for salaries and benefits should be at one hundred percent (100%). Being twelve months into the year, revenue and other expenditure items should be at approximately one-hundred percent (100%) of the FY 16-17 budget. Personnel items should be at shortly below the one-hundred percent (100%) as the last pay period accrual has not been completed as it is done during the end of year processes.



	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Adjusted Annual Budget	16,315,800.00	\$17,151,238.00	\$18,730,749.91	\$18,882,127.00	18,440,450.00
Actuals 4th Quarter	16,187,295.10	\$17,158,785.92	\$18,376,141.10	\$18,041,937.76	18,835,447.34
Actuals vs Budget	99.21%	100.04%	98.11%	95.55%	102.14%

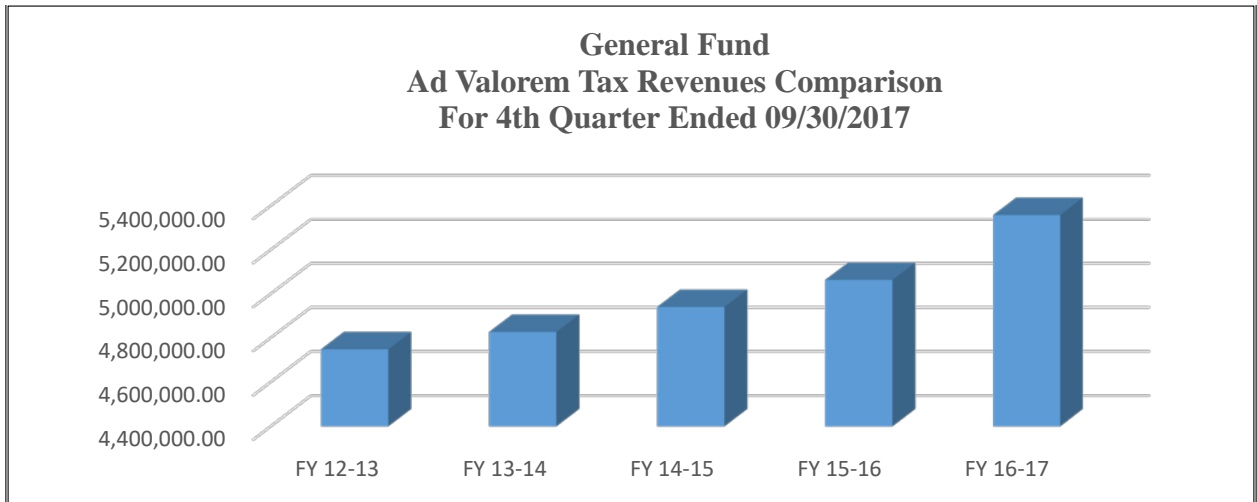
Total revenues for General Fund are trending better than expected in relation to current year projections and past year performances. These numbers are not final and are unaudited.

I. General Fund Revenues

A. Ad Valorem Taxes

The majority of Ad Valorem Taxes are collected in the early part of each fiscal year as penalties and interest are assessed on homeowners who do not make payment by January 31st.

Fourth quarter revenues are trending better than expected and better than prior years at this time.



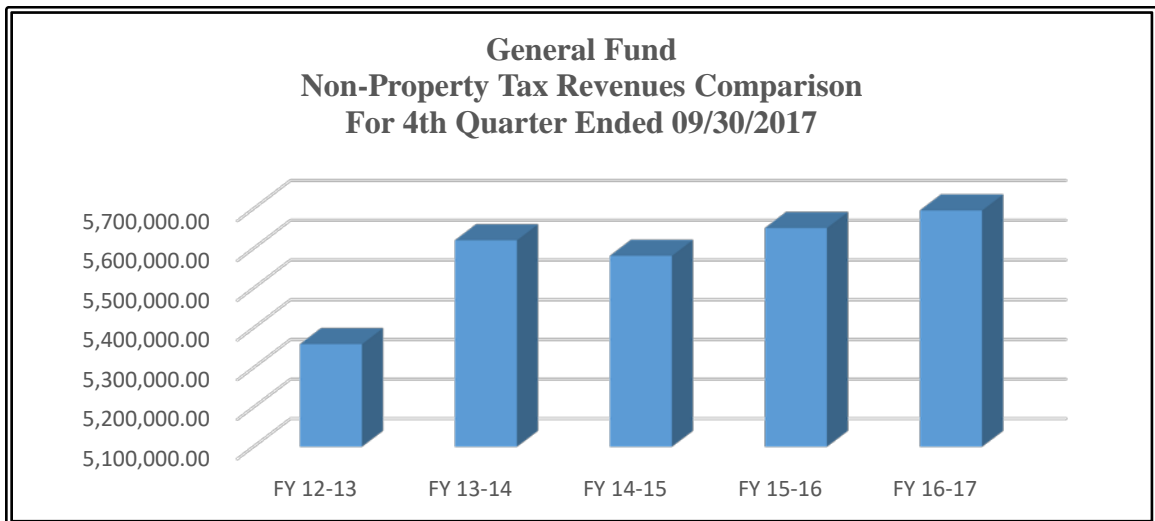
	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Adjusted Annual Budget	\$4,801,286.00	\$4,875,384.00	\$4,968,811.00	\$5,187,728.00	\$5,338,940.00
Actuals 4th Quarter	\$4,547,920.56	\$4,619,854.13	\$4,739,994.82	\$4,861,524.98	\$5,357,930.78
Actuals vs Budget	94.72%	94.76%	95.39%	93.71%	100.36%

B. Non-Property Taxes

This category contains sales tax, mixed drink and franchise taxes. Only City sales taxes are received on a monthly basis while all other taxes are received on a quarterly or semi-annual basis. Included in this category are Bingo taxes which will no longer be received as the bingo halls have closed down. Revenues for this tax were budgeted at \$5,000 for this fiscal year and receipts are only \$26.83.

The City of Kingsville received \$21,211.83 in April for mixed beverage due to an \$8,451.06 payment of tax, penalty and interest that is considered a one-time situation.

Revenues in this category are trending better than expected and have increased over the last four years.

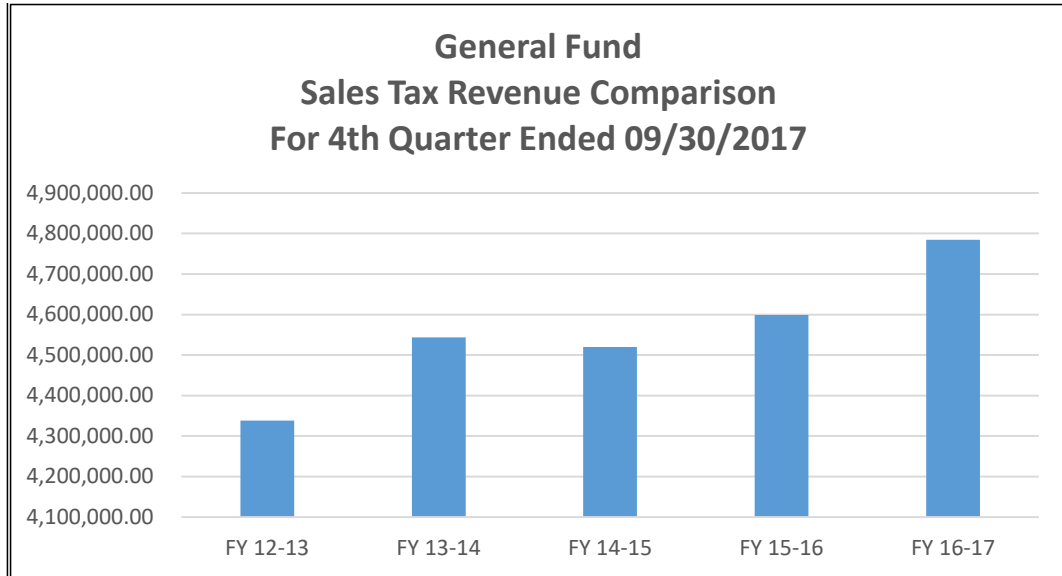


	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Adjusted Annual Budget	\$5,388,570.00	\$5,423,895.00	\$5,567,000.00	\$5,615,500.00	\$5,577,000.00
Actuals 4th Quarter	\$5,359,259.28	\$5,620,458.83	\$5,581,464.23	\$5,651,331.69	\$5,695,561.50
Actuals vs Budget	99.46%	103.62%	100.26%	100.64%	102.13%

C. Sales Tax

City sales tax revenue is trending better than expected with the revenue percentage at 104.58% versus 102.13% for the overall category.

Through the fourth quarter presented, revenues reflected are based on when received. During the last quarter of the fiscal year, sales taxes are adjusted to reflect when revenues are earned rather than when received for audit purposes, but this occurs in December once November receipts are in.

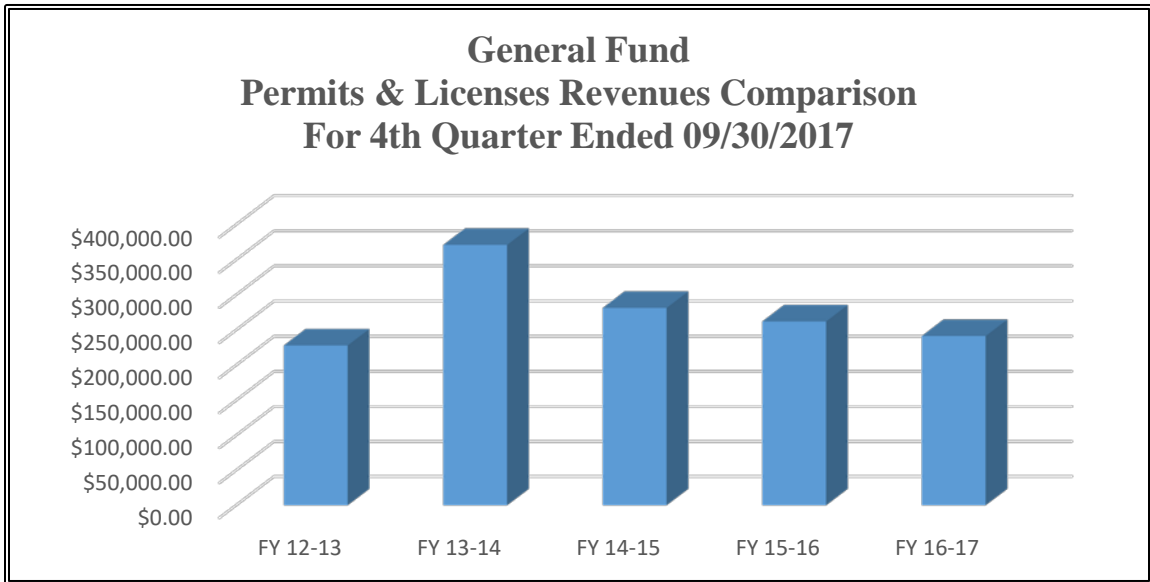


	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Adjusted Annual Budget	\$4,361,019.00	\$4,360,835.00	\$4,550,000.00	\$4,550,000.00	\$4,575,000.00
Actuals 4th Quarter	\$4,338,360.32	\$4,543,435.40	\$4,520,267.77	\$4,599,144.65	\$4,784,554.21
Actuals vs Budget	99.48%	104.19%	99.35%	101.08%	104.58%

D. Permits & Licenses

This revenue category consists of all permits and licensing revenue generated by the Planning Department. This category ended the year slightly lower than expected at 87.78%. Revenues should be at \$275,225 which is short about \$33,642.

Due to the past year’s performance, the budget was reduced slightly to \$275,225 down from \$277,975 in FY 15-16. This gradual decrease over the last 3 years required us to reduce the budget again in FY 17-18 to \$251,625.



	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Adjusted Annual Budget	\$288,745.00	\$257,300.00	\$361,450.00	\$277,975.00	\$275,225.00
Actuals 4th Quarter	\$228,155.93	\$371,219.66	\$281,592.81	\$262,275.12	\$241,583.02
Actuals vs Budget	79.02%	144.28%	77.91%	94.35%	87.78%

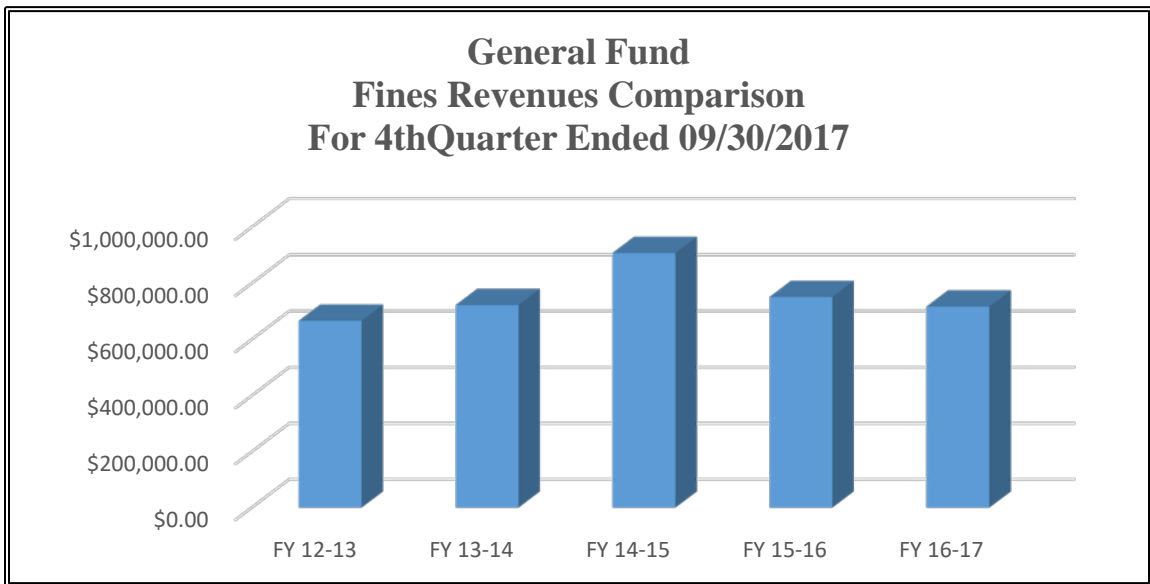
E. Fines

Municipal Court revenues ended the year slightly lower than expected due to several factors:

- The Incode software was upgraded from version 9 to version 10 in January and there were several issues with the implementation of the upgrade. Full functionality was not restored until April 2017 and staff continues to work with Incode on continuing issues.
- During warrant roundup in February, the Municipal Court was not able to process warrants as this was one of the major pieces of functionality that was not operating once the upgrade went live.

FY 14-15 showed an increase in revenues as a result of adding a warrant officer leading to increased enforcement, contracting with a collection agency, adding additional staffing and sending out reminder calls.

At 100% of budget, Municipal Court revenues should be at \$835,000, but finished the year at \$118,064 below budget. To mitigate the revenue deficit, additional collection efforts began by office staff to call individuals on payment plans. Finance is optimistic that these renewed efforts will bring positive results in FY 17-18.



	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Adjusted Annual Budget	\$685,180.00	\$743,231.00	\$735,500.00	\$960,200.00	\$835,000.00
Actuals 4th Quarter	\$666,484.49	\$722,358.16	\$907,823.61	\$751,009.34	\$716,935.74
Actuals vs Budget	97.27%	97.19%	123.43%	78.21%	85.86%

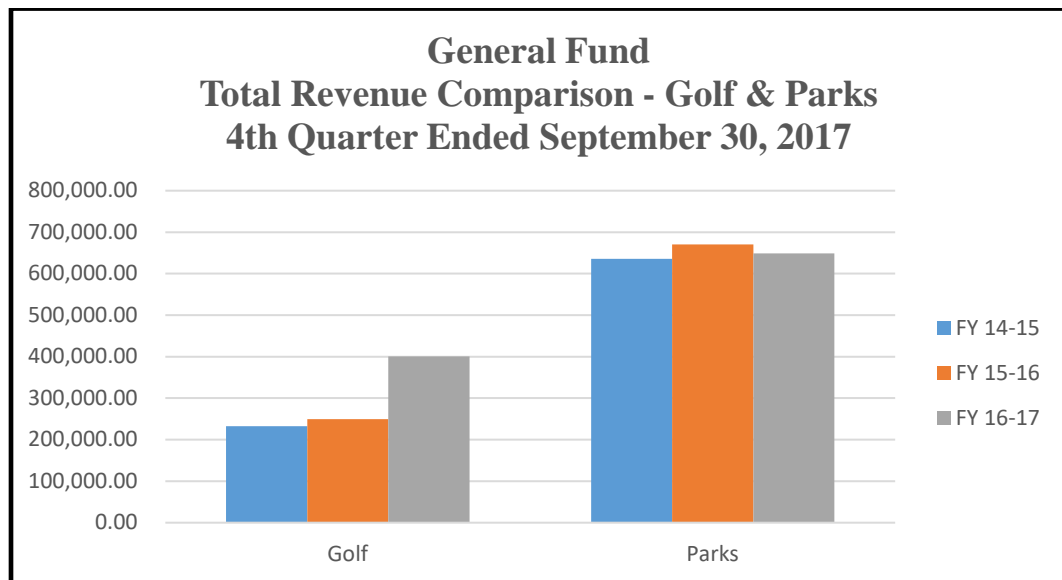
F. General Service Fees

This category contains the revenues for two new divisions that were assumed by the City from the County in FY 14-15. The county contributes \$35,000 annually for the L.E. Ramey Golf Course. Golf Course total revenues represents 162.11% of the FY 16-17 budget versus 89.78% last year.

Golf Course now offers beer and wine. Alcohol revenues through the 4th quarter are \$19,101.21 with other food and beverage sales at \$11,588.10. The increase in revenues for FY 16-17 was due in part to recording the capital lease of \$131,610. Without the capital lease recordation, revenues were \$266,380.

Parks and Recreation revenues received represent 106.26% of their current year budget compared to 103.09% for last year. The County contributes \$550,000 annually.

Contributions from the County are up-to-date.



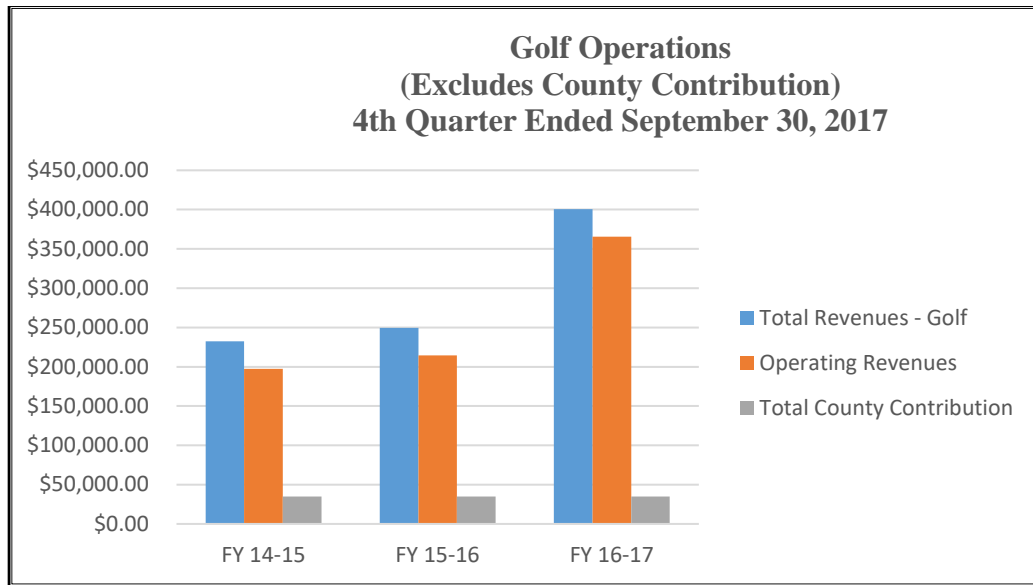
Golf

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Adjusted Annual Budget	\$0.00	\$0.00	\$450,177.05	\$278,025.00	\$247,200.00
Actuals 4th Quarter	\$0.00	\$0.00	\$232,371.38	\$249,610.35	\$400,740.89
Actuals vs Budget			51.62%	89.78%	162.11%

Parks & Recreation

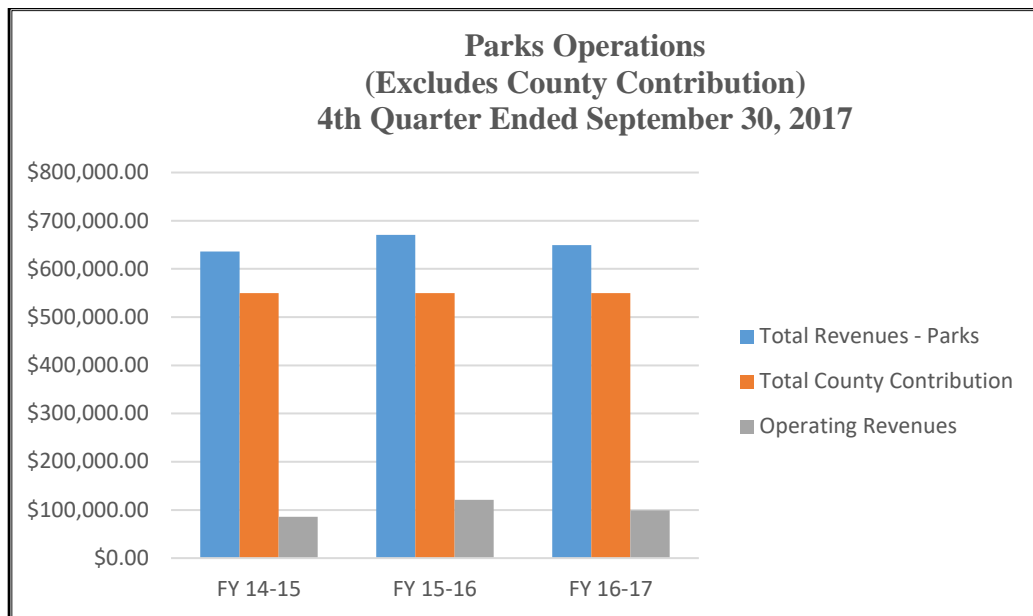
	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Adjusted Annual Budget	\$0.00	\$0.00	\$675,351.66	\$650,680.00	\$610,890.00
Actuals 4th Quarter	\$0.00	\$0.00	\$635,878.49	\$670,776.57	\$649,149.00
Actuals vs Budget			94.16%	103.09%	106.26%

Operating revenues for the Golf and Parks are \$365,740.89 and \$99,149 respectively.



Operating Revenues:

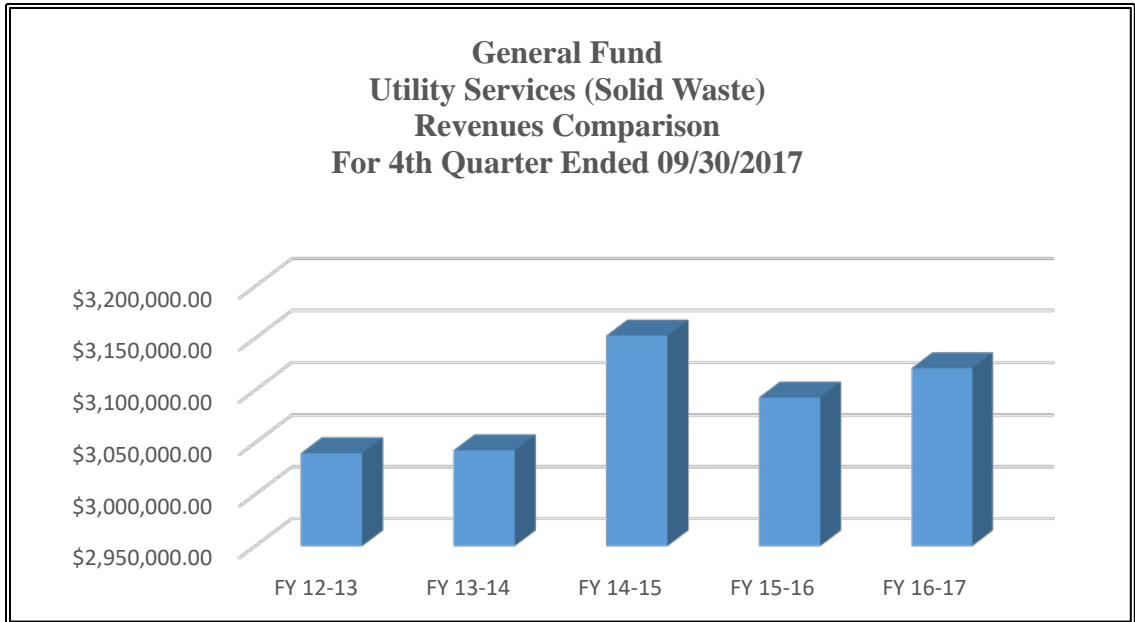
	FY 14-15	FY 15-16	FY 16-17
Total Revenues - Golf	\$232,371.38	\$249,610.35	\$400,740.89
Operating Revenues	\$197,371.38	\$214,610.35	\$365,740.89
Total County Contribution	\$35,000.00	\$35,000.00	\$35,000.00



	FY 14-15	FY 15-16	FY 16-17
Total Revenues - Parks	\$635,878.49	\$670,776.57	\$649,149.00
Operating Revenues	\$85,878.49	\$120,776.57	\$99,149.00
Total County Contribution	\$550,000.00	\$550,000.00	\$550,000.00

G. Solid Waste

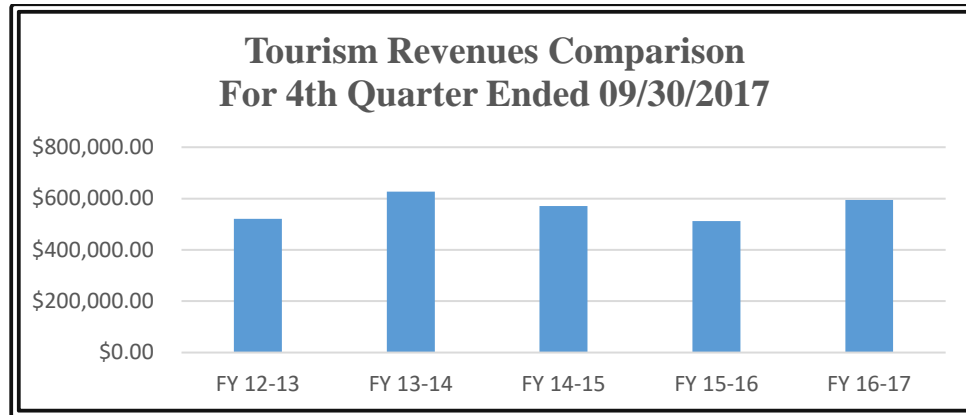
In General Fund, this revenue category includes landfill and garbage fees. Revenues for this fiscal year have increased from last fiscal year due to changes in our ability to accept outside haulers, even though revenues ended up less than expected.



	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Adjusted Annual Budget	\$3,010,321.00	\$3,079,761.00	\$3,185,700.00	\$3,284,900.00	\$3,284,700.00
Actuals 4th Quarter	\$3,039,801.36	\$3,042,573.19	\$3,152,350.31	\$3,092,769.51	\$3,121,075.56
Actuals vs Budget	100.98%	98.79%	98.95%	94.15%	95.02%

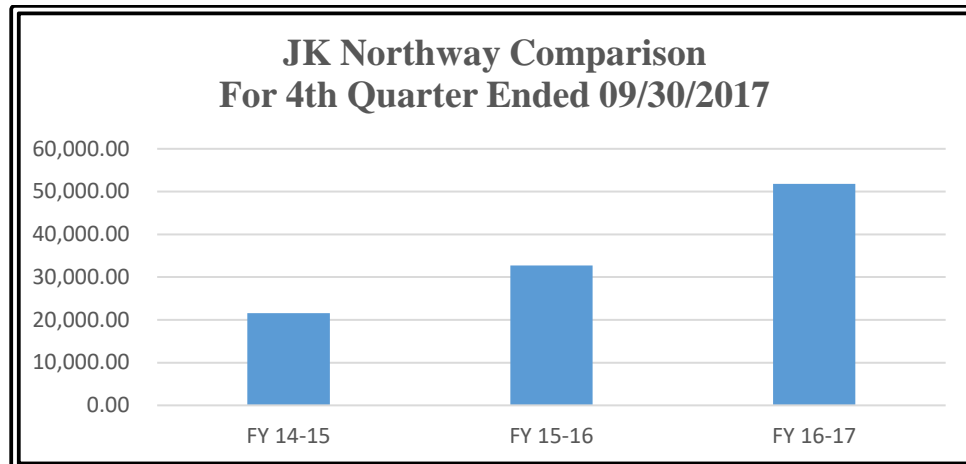
Tourism Fund Revenues

The main revenue for Tourism Fund are Hotel Occupancy Taxes collected by the hotels from overnight hotel guests. Revenues received for FY 16-17 are higher than what was received for last year and what was expected.



	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Adjusted Annual Budget	\$476,373.00	\$500,720.00	\$575,100.00	\$502,300.00	\$527,075.00
Actuals 4th Quarter	\$521,136.90	\$626,569.77	\$570,422.30	\$512,182.28	\$594,417.38
Actuals vs Budget	109.40%	125.13%	99.19%	101.97%	112.78%

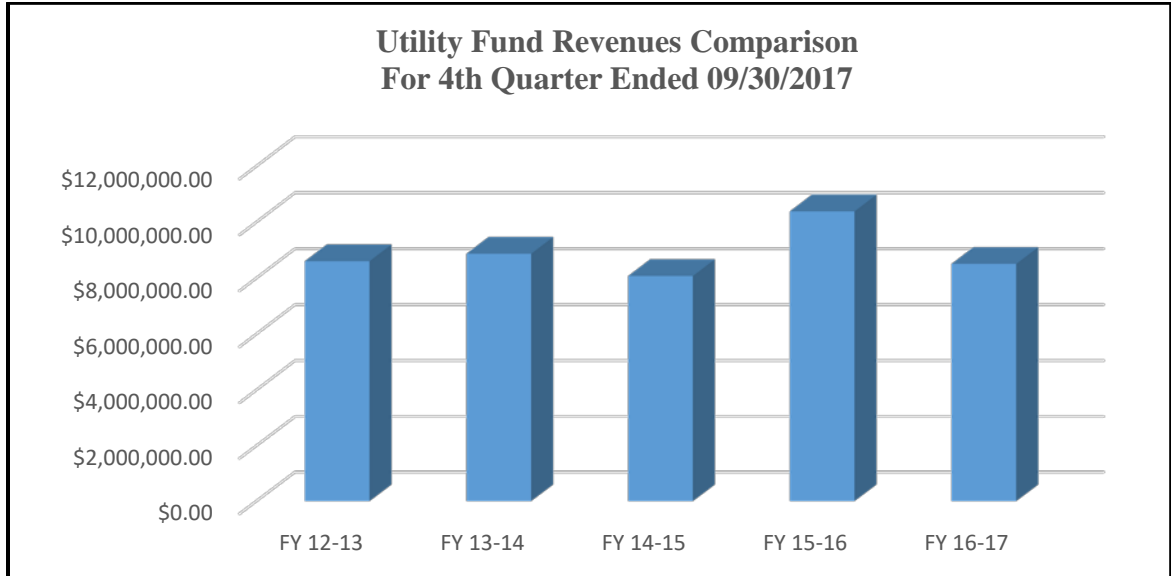
The JK Northway was moved from the Parks Division to the Tourism fund at the beginning of the current fiscal year with a budget of \$36,375. Revenues ended up less than expected at 94.49%.



	FY 14-15	FY 15-16	FY 16-17
Adjusted Annual Budget	\$0.00	\$38,475.00	\$36,375.00
Actuals 4th Quarter	\$21,573.16	\$32,716.20	\$34,370.75
Actuals vs Budget	0.00%	85.03%	94.49%

Utility Fund Revenues

Revenues from this fund come mainly from water and sewer sales for both residential and commercial customers. Revenues ended up better than expected for FY 16-17. In FY 15-16, there was a large transfer of \$2 million from Fund 066 for the water line and water well #25 project. Without that transfer, last FY revenues would have been \$8.3 million.

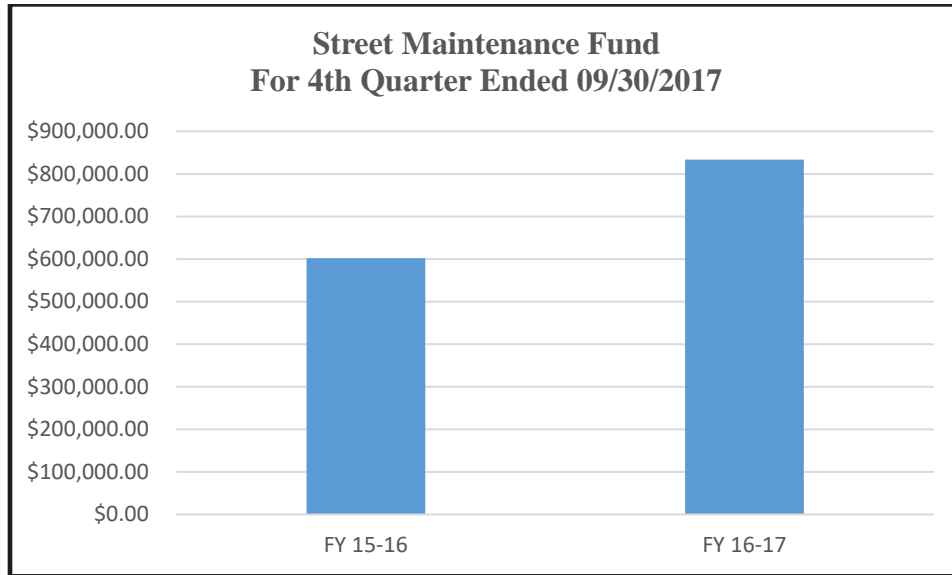


	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Adjusted Annual Budget	\$7,833,818.00	\$8,589,372.00	\$8,496,990.00	\$8,570,884.00	\$7,953,785.00
Actuals 4th Quarter	\$8,604,782.08	\$8,871,555.08	\$8,074,860.54	\$10,384,623.07	\$8,508,024.81
Actuals vs Budget	109.84%	103.29%	95.03%	121.16%	106.97%

II. Street Maintenance Fund

Revenues for this new fund is generated by the street maintenance fee that began January 2016, with the first billings sent out in February. Residents are assessed \$5.00 per month and Non-Residential customers are assessed a fee based on square foot of their space x a discounted trip generator x \$5.00 a month. Once the calculation is done, there are several different tiers with a \$150.00 per month cap.

For FY 16-17, revenues are trending lower than expected at 88.97%. With this being a new fund, there have been adjustments made to customer accounts due to the classification of businesses. We budgeted based on the initial assessments at \$75,000 per month and we are currently only billing out \$67,600 per month. This fee and calculation will be part of the budget process to determine adjustments needed to the program.



	FY 15-16	FY 16-17
Adjusted Annual Budget	\$536,000.00	\$937,229.38
Actuals 4th Quarter	\$601,700.00	\$833,879.47
Actuals vs Budget	112.26%	88.97%

FY 16-17		
Total Amount Budgeted For Street Maintenance		
Fund 001-General Fund	Regular Budget	\$0.00
Fund 033-CO 2016	Street Projects	1,609,436.84
Fund 087-Solid Waste Capital Projects	Alley Maint	50,000.00
Fund 092-Street Maintenance	Street Projects	937,229.38
Total Street Maintenance Funding		<u>\$2,596,666.22</u>

III. Overall Revenues

Overall, revenues for FY 16-17 from all sources are greater than expected at 104.05%.

Overall Revenues - All Sources Fourth Quarter Ended September, 2017

Fund	Fund Name	Current Budget	Revenues	Percentage
001	General Fund	18,553,971.29	18,837,783.34	101.53%
002	Tourism Fund	527,275.00	594,417.38	112.73%
005	PD State Seizure Fund	100.00	370,819.37	370819.37%
008	Task Force	4,168.00	4,168.00	100.00%
009	Law Enf Off Stand - PD	875.00	3,554.45	0.00%
010	Law Enf Off Stand - Fire	0.00	682.59	0.00%
011	GO Debt Service	1,630,573.00	1,581,440.30	96.99%
012	UF Debt Service	1,550,735.00	1,554,383.89	100.24%
016	PD Stonegarden	0.00	13,160.79	0.00%
017	PD Border Star Grant	0.00	14,420.96	0.00%
025	Building Security Fund	12,000.00	9,778.36	81.49%
026	Golf Course Capital Maint	6,344.00	0.00	0.00%
028	PD Federal Seizure Fund	15.00	103.66	0.00%
031	Muni Court Technology Fund	15,000.00	13,010.97	86.74%
033	CO Series 2016-GF	1,379,006.92	1,426,373.02	103.43%
039	CO Series 2002-GF	0.00	51.11	0.00%
051	Utility Fund	7,953,785.00	8,508,024.81	106.97%
054	UF Capital Projects	136,295.24	144,637.04	106.12%
055	Stormwater Drainage	225,000.00	225,806.03	100.36%
062	CO Series 2005-UF	0.00	721.28	0.00%
065	CO Series 2011-GF	0.00	136.88	0.00%
066	CO Series 2011-UF	2,600.00	7,285.74	280.22%
067	CO Series 2013-GF Streets	0.00	96.45	0.00%
068	CO Series 2013-Drainage	10,000.00	6,304.49	63.04%
071	FEMA Assistance	0.00	33,351.27	0.00%
077	FEMA FF Assistance	407,865.00	407,865.00	100.00%
078	TX Parks & Wildlife	37,709.00	13,249.00	0.00%
079	TX Capital Main St Grant	150,000.00	68,217.50	45.48%
080	Homeland Security Grant	27,620.00	27,620.00	100.00%
082	TX CDBG Grant	200,000.00	66,150.00	33.08%
087	Solid Waste Capital Projects	506,000.00	898,415.28	177.55%
090	Landfill Closure	468,395.00	467,907.62	99.90%
091	GF Capital Projects	0.00	2,306.33	0.00%
092	Street Fund	937,229.38	833,879.47	88.97%
093	Park Maintenance Fund	87,319.30	87,319.30	100.00%
096	Insurance Claim Recovery	650,738.99	573,250.25	88.09%
097	Vehicle Replacement	50,000.00	50,000.00	100.00%
098	Economic Development	378,914.00	281,700.00	74.34%
099	Disaster Response Recovery	7,904.62	7,904.62	100.00%
138	Self Insurance	3,332,782.02	3,701,824.62	111.07%
	Revenue Fund Totals	39,250,220.76	40,838,121.17	104.05%

Overall Expenditures

Overall expenditures are on target for FY 16-17 at 83.65%.

Overall Expenditures - All Sources Fourth Quarter Ended September 30, 2017

Fund	Fund Name	Budget	Expenditures	Percentage
001	General Fund	18,970,434.05	17,713,332.87	93.37%
002	Tourism Fund	872,317.00	761,603.66	87.31%
005	PD State Seizure Fund	692,220.00	555,153.56	80.20%
009	Law Enf Off Stand - PD	1,000.00	3,280.00	328.00%
011	GO Debt Service	1,554,791.00	1,661,870.95	106.89%
012	UF Debt Service	1,549,735.00	1,442,655.00	93.09%
016	Stonegarden	0.00	105,240.18	0.00%
017	Borderstar Grant	0.00	35,334.81	0.00%
025	Building Security Fund	100,000.00	8,517.31	8.52%
027	EMS	0.00	4,077.51	0.00%
028	PD Federal Seizure Fund	30,000.00	15,000.00	0.00%
031	Muni Court Technology Fund	45,150.00	22,036.07	48.81%
033	CO Series 2016-GF	7,861,257.52	3,681,904.37	46.84%
034	CO Series 2002-2002A	0.00	136.88	0.00%
039	CO Series 2002-GF	4,928.16	0.00	0.00%
051	Utility Fund	8,768,137.24	8,169,473.61	93.17%
054	UF Capital Projects	1,442,368.00	406,372.27	28.17%
055	Stormwater Drainage	294,250.00	293,150.00	99.63%
062	CO Series 2005-UF	108,162.23	60,125.02	55.59%
065	CO Series 2011-GF	0.00	0.00	0.00%
066	CO Series 2011-UF	613,916.00	487,422.05	79.40%
067	CO Series 2013-GF Streets	37,229.38	37,229.38	100.00%
068	CO Series 2013-Drainage	1,526,329.00	444,924.45	29.15%
071	FEMA Assistance	0.00	23,546.79	0.00%
077	FEMA FF Assistance	400,000.00	407,865.00	101.97%
078	TX Parks & Wildlife Grant	37,709.00	13,050.20	34.61%
079	TX Capital Main St Grant	150,000.00	65,160.99	43.44%
080	Homeland Security Grant	27,620.00	27,620.00	100.00%
082	TX CDBG Grant	200,000.00	191,926.07	95.96%
087	Solid Waste Capital Projects	855,362.96	1,156,280.19	135.18%
090	Landfill Closure	1,969,544.00	1,902,094.59	96.58%
092	Street Fund	886,205.42	481,805.75	54.37%
093	Park Maintenance Fund	87,319.30	7,071.14	8.10%
096	Insurance Claim Recovery	1,551,902.29	1,317,110.11	84.87%
098	Economic Development	377,309.95	305,614.28	81.00%
099	Disaster Response Recovery	51,060.00	50,919.62	99.73%
138	Self Insurance	3,319,000.00	3,628,971.54	109.34%
601	FEMA Event - Harvey	0.00	7,417.69	0.00%
	Expenditure Fund Totals	54,385,257.50	45,495,293.91	83.65%

IV. Expenditure Budget Amendments

Expenditure Budget Amendments		
Expenditures:		
Original Budget		46,900,740.00
Current Budget		<u>54,385,257.50</u>
Budget Amendment		<u><u>7,484,517.50</u></u>
Ordinance		Amendment
#	Purpose	Amount
001 - GENERAL FUND		
2016-56	Roll Over Grant Projects	\$ 5,000.00
2016-61	Parks TRAPS Recreation Program Donation	\$ 1,100.00
2016-62	TX Parks Wildlife Grant for Summer Programs	\$ 13,249.00
2016-66	Volunteer Fire Donation for Training	\$ 100.00
2017-04	Parks Donation for La Posada event	\$ 1,200.00
2017-05	IT Projects	\$ 40,861.00
2017-08	Sale of CARE/GCS Bldg	\$ 60,000.00
2017-12	Overtime-Special Events	\$ 3,925.00
2017-13	Landfill Equipment	\$ 31,017.00
2017-11	4th Siren	\$ 7,904.62
2017-20	HM King Historical FD Donation for Gym Demo	\$ 25,000.00
2017-21	Brookshire Found Donation for Summer Rec Program	\$ 9,000.00
2017-22	CB Civitan Club Donation for Playground Equipment	\$ 1,910.29
2017-25	Sanitation Vehicle Maint	\$ 50,000.00
2017-27	Fire Vehicle Maintenance	\$ 8,000.00
2017-28	Donation for recreational programs	\$ 2,500.00
2017-29	Donation for recreational programs	\$ 125.00
2017-31	Donation for park improvement	\$ 400.00
2017-33	Donation for recreational programs	\$ 300.00
2017-44	Year End Deficit Balance	\$ 4,168.00
2017-43	Donation for recreational programs	\$ 535.00
	Transfer Error	(36.00)
		<u><u>\$ 266,258.91</u></u>
002-Tourism Fund		
2016-55	La Posada Donation for Christmas Decorations	\$ 4,000.00
2016-59	Roll Over Addtl Capital Projects	\$ 41,500.00
2016-29	Donation for special event	\$ 200.00
		<u><u>\$ 45,700.00</u></u>
005-PD State Seizure Fund		
2017-07	CH 59 PD Equipment	\$ 40,000.00
2017-09	Lexipol Subscription	\$ 9,328.00
		<u><u>\$ 49,328.00</u></u>
028-PD Federal Seizure Fund		
2016-63	Impress Funds	\$ 30,000.00
		<u><u>\$ 30,000.00</u></u>

Ordinance #	Purpose	Amendment Amount
033-CO Series 2016-General		
2016-57	Roll Over Capital Projects	\$ 1,310,417.00
2016-59	Roll Over Addtl Capital Projects	\$ 2,090,904.00
2017-06	Supplemental Insurance Claim	\$ 300,000.00
2017-08	Sale of CARE/GCS Bldg	\$ 300,000.00
2017-18	Golf Course Improv	\$ 75,000.00
2017-20	Gym Demolition	\$ 25,000.00
		<u>\$ 4,101,321.00</u>
051-Utility Fund		
2016-56	Roll Over Grant Projects	\$ 60,000.00
2017-05	IT Projects	\$ 11,351.00
2017-19	Water Meters	\$ 65,000.00
2017-26	Utility Plant Maintenance	\$ 118,726.00
		<u>\$ 255,077.00</u>
054-UF Capital Projects		
2017-19	Water Meters	\$ 65,000.00
		<u>\$ 65,000.00</u>
068-CO Series 2013-Drainage		
2016-56	Roll Over Grant Projects	\$ 10,000.00
		<u>\$ 10,000.00</u>
078-Texas Parks & Wildlife Community Outdoor Outreach Grant		
2016-62	TX Parks Wildlife Grant for Summer Outdoor Programs	\$ 37,709.00
		<u>\$ 37,709.00</u>
079-TX Capital Main Street Grant		
2016-56	Roll Over Grant Projects	\$ 150,000.00
		<u>\$ 150,000.00</u>
080-Homeland Security Grant		
2017-44	Minor Equipment	\$ 620.00
2016-56	Roll Over Grant Projects	\$ 27,000.00
		<u>\$ 27,620.00</u>
082-TXCDBG Grant# 7215270		
2016-56	Roll Over Grant Projects	\$ 200,000.00
		<u>\$ 200,000.00</u>
090-Landfill Closure Fund		
2016-57	Landfill Expansion	\$ 314,168.00
2017-13	Landfill Equipment	\$ 27,740.00
		<u>\$ 341,908.00</u>
093-Park Maintenance Fund		
2016-18	Storm Damage Repair	\$ 87,319.30
		<u>\$ 87,319.30</u>
096-Insuranc Claim Recovery Fund		
2016-58	Insurance Claim	\$ 756,156.00
2017-06	Supplemental Insurance Claim	\$ 569,426.99
2016-18	Minor Equipment & Storm Damage Repair Tsfs	\$ 226,319.30
		<u>\$ 1,551,902.29</u>

Ordinance #	Purpose	Amendment Amount
098-Economic Development Fund		
2017-08	Sale of CARE/GCS Bldg	\$ 214,314.00
		\$ 214,314.00
099-Disaster Response Recovery Fund		
2016-59	Roll Over Addtl Capital Projects	\$ 24,060.00
2017-11	4th Siren	\$ 27,000.00
		\$ 51,060.00
Total Budget Amendments through 09/30/2017		\$ 7,484,517.50

Accounts Receivable

There are several categories of accounts receivable to notate and include the following:

- Property Taxes – the County Tax Assessor collects property taxes and submits payments to the City. As of the end of the fourth quarter, September 30, 2017, delinquent property taxes were \$633,642.08. There is a corresponding allowance for uncollectible accounts in the amount of \$258,122.08 leaving an anticipated collection of \$375,520. Linebarger is the collection agency that collects on this receivable. This receivable is normally adjusted at the end of the fiscal year, but it has not been adjusted as of this report.
 - Ambulance Services – billings sent out go directly to this receivable, while collections are booked to revenue. There are large adjustments to this receivable throughout the year due to medical provider discounts. As of September 30, 2017, the receivable was \$3,132,008.87. There is a corresponding \$3,057,870.33 allowance for uncollectible accounts leaving an anticipated collection amount of \$74,138.54. We have contracted with a company to provide collection services.
 - Sanitation Service – this is for garbage sales for both residential and commercial accounts. As of September 30, 2017, this receivable was \$402,293. There is a corresponding allowance for uncollectible accounts in the amount of \$341,784.40 leaving an anticipated collection amount of \$60,508.60. These accounts have been sent to the new collection services company.
 - Liens – these receivables come about when the City has to perform work for code enforcement violations. When the homeowner does not pay their bill, the only means to collect this obligation is to file a lien against the property. It usually stays unpaid until the property is sold and it becomes part of the property settlement. As of September 30, 2017 the following balances existed:
 - Demolition Liens \$186,912.30
 - Paving Liens \$1,317.80
 - Abatement of Noxious Matter \$157,139.57
 - Weed Liens \$425,050.64
- Linebarger is used for collection services.
- Water Accounts – this is for water service for both residential and commercial customers. As of September 30, 2017 this receivable was \$627,506.66.
 - Sewer Accounts – this is for sewer service for both residential and commercial customers. As of September 30, 2017 this receivable was \$328,559.53. There is a corresponding allowance for uncollectible accounts of \$588,330.38 for both water

and sewer accounts receivable leaving an anticipated collection of \$367,735.81. The allowance account is normally adjusted at year end, but has not been completed at the time of this report.

The new collection services company will be used for these receivables.

Budgeted Capital Outlay Status

Department	Description	Approved Budget	Status
General Fund 001			
City Commission	Restoration & Preservation of Minutes 001-5-1000-31400	\$21,733	Completed
Parks	Hand Scanner 001-5-4503-71200	\$5,000	Not ordered
Tourism Fund 002			
Tourism	Professional Marketing & Website Revamp 002-5-1071-31400	\$75,000	Not started
CO Series 2016 Fund 033			
Community Appearance	Commercial Ztrac Mower 033-5-1030-71200	\$11,190	Completed
PD Community Services	Replacement of AC & Heating System at PD 033-5-2105-71300	\$35,928	Completed
Golf & Parks	Recreation Tracking Software 033-5-4503-72600	\$90,000	Completed
CO Series 2002-2002A Fund 039			
Landfill	North Boundary Fence 039-5-1703-59100	\$4,928	Project was not started and was not carried over in FY17-18
Utility Fund 051			
Wastewater	Overhaul Hoffman backup blower 051-5-7001-54300	\$24,250	Completed
Wastewater	Recondition (2) Hayward Gordan Grit pumps & motors 051-5-7001-54300	\$30,960	Completed

Department	Description	Approved Budget	Status
CO Series 2011 Fund 066			
Water Construction	Replace service bodies on trucks 066-5-6001-71200	\$24,000	3 Beds purchased \$16,198 unspent
Water Production	Non Ground bearing detachable neck lowboy trailer 066-5-6001-71200	\$63,744	Completed
Meter Readers	Vehicle for additional Meter Tech 066-5-6202-71100	\$27,161	Completed
Wastewater	17 th & Lee lift station repairs 066-5-7003-54300	\$16,011	Completed
FEMA Assistance Grant Fund 077			
Fire	Fire Engine 077-5-2200-71100	\$400,000	Completed
Solid Waste Capital Projects Fund 087			
Sanitation	(50) 8 yd front end load dumpsters 087-5-1702-22000	\$44,900	Completed
Landfill	5 spray head water system for water truck 087-5-1702-71200	\$11,270	Completed

V. Interdepartmental Transfers

Resolution 2016-62 allows transfers between departments in the same fund without Commission approval as long as those transfers do not increase a department's appropriation by more than 10%. Interdepartmental transfers above 10% must be documented and provided to Commissioners on a quarterly basis through the Quarterly Budget Report. There are currently no transfers that meet this requirement.

VI. Intradepartmental Transfers

Resolution 2016-62 allows intradepartmental transfers between account codes within a department but requires transfers greater than \$5,000 to be documented and provided to Commissions on a quarterly basis through the Quarterly Budget Report. The following transfers meet this threshold:

Transfers Greater Than \$5,000

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
<u>General Fund 001</u>				
Decorations for City Hall Complex and Lot	1030-32600 Election	\$8,000.00	1030-21700 Minor Equip	(\$8,000.00)
TXDOT Agreement Payment	1030-33501 Insurance - Property	(\$13,345.98)	1030-31464 Prof Serv-TXDOT	\$13,345.98
Negative line items	2200-21700 Minor Equip	(\$5,800.00)	2200-41400 Equip Maint	\$5,800.00
Purchase of new fiber connection	2102-1100 Salaries & Wages	(\$5,128.00)	2102-31100 Communications	\$5,128.00
Increase for new purchase	2200-31600 Training & Tvl	(\$5,115.50)	2200-41400 Equip Maint	\$5,115.50
Reallocate budget between City Hall Complex and Municipal Bldg.	1020-31100 Communcat	(\$70,000.00)	1020-31102 Comm-Municipal Bldg	\$35,000.00
			1020-31103 Comm-City Hall Complex	\$35,000.00
Purchase rollouts & dumpsters	1702-11100 Salaries	(\$25,686.00)	1702-22000 Rollouts/Dump	\$25,686.00
Estimated Overtime Needs	2200-11100 Salaries	(\$50,000.00)	2200-11200 Overtime	\$50,000.00
Lockdown of budget to EA's Department 3020	Various Accts Less than \$5k	(\$13,137.00)	3020-31100 Communication	\$12,523.00
			Various Accts Less than 5k	\$614.00
Lockdown of budget to EA's	4600-11100 Salaries	(\$13,527.00)	4600-19800 County 1/2	\$12,779.00
	4600-11400 Retirement	(\$7,265.00)	4600-85000 YE Reduction	\$28,468.00
	4600-22502 Library Books	(\$8,000.00)		
	Various Accts Less than \$5k	(\$12,455.00)		
Lockdown of budget to EA's	4503-11400 Retirement	(\$7,563.00)	4503-11100 Salaries	\$9,183.63
	4503-32300 Utilities	(\$6,000.00)	4503-85000 Year End Reduc	\$20,248.94

	Various Accts Less than \$5k	(\$20,977.75)	Various Accts Less than 5k	\$5,108.18
Lockdown of budget to EA's	4502-21400 Chemicals	(\$9,200.00)	4502-11600 Health	\$5,505.00
	4502-32300 Utilities	(\$8,000.00)	4502-21700 Minor Equip	\$7,039.00
	4502-41400 Equip Maint	(\$9,000.00)	4502-23500 Alcohol COGS	\$8,900.00
	Various Accts Less than \$5k	(\$17,082.00)	4502-85000 Year End Reduc	\$18,225.00
			Various Accts Less than 5k	\$3,613.00
Lockdown of budget to EA's	4501-11100 Salaries	(\$37,473.00)	4501-85000 YE Reduction	\$45,726.00
	Various Accts Less than \$5k	(\$9,533.00)	Various Accts Less than \$5k	\$1,280.00
Lockdown of budget to EA's	Various Accts Less than \$5k	(\$32,561.00)	Various Accts Less than 5k	\$11,560.00
	4400-31400 Prof Service	(\$8,000.00)	4400-85000 YE Reduction	\$37,001.00
	4400-51100 Bldg Maint	(\$8,000.00)		
Lockdown of budget to EA's	3050-11100 Salaries	(\$51,731.00)	3050-32300 Utilities	\$13,000.00
	3050-21500 Motor Gas	(\$7,273.00)	3050-85000 YE Reduction	\$68,446.07
	3050-52200 Signs/Signals	(\$10,000.00)	Various Accts Less than \$5k	\$4,442.93
	Various Accts Less than \$5k	(\$16,885.00)		
Lockdown of budget to EA's Department 3030	Various Accts Less than \$5k	(\$6,456.00)	Various Accts Less than \$5k	\$6,456.00
Lockdown of budget to EA's	2250-31600 Training	(\$6,100.00)	2250-85000 YE Reduction	\$11,648.00
	Various Accts Less than \$5k	(\$6,948.00)	Various Accts Less than \$5k	\$1,400.00
Lockdown of budget to EA's	2200-11100 Salaries	(\$138,820.00)	2200-11200 Overtime	\$74,000.00
	2200-11800 Unemployment	(\$6,425.00)	2200-22400 Medical Sup	\$7,701.52

	2200-12200 Certification	(\$20,285.00)	2200-31600 Training	\$6,293.98
	2200-31451 Prof Svc Inter	(\$32,263.00)	2200-85000 YE Reduction	\$97,990.20
	Various Accts Less than \$5k	(\$8,813.17)	Various Accts Less than \$5k	\$20,620.47
Lockdown of budget to EA's	2103-85000 YE Reduction	(\$5,000.00)	2103-31100 Communication	\$5,000.00
	2103-11100 Salaries	(\$19,599.00)	2103-8500 YE Reduction	\$83,130.00
	2103-31100 Communicat	(\$43,260.00)	Various Accts Less than \$5k	\$235.00
	2103-31400 Prof Service	(\$11,690.00)		
	Various Accts Less than \$5k	(\$8,816.00)		
Lockdown of budget to EA's	2104-11100 Salaries	(\$40,948.00)	2104-85000 YE Reduction	\$52,075.00
	Various Accts Less than \$5k	(\$14,795.00)	Various Accts Less than \$5k	\$3,668.00
Lockdown of budget to EA's	2102-11100 Salaries	(\$44,030.00)	2102-21200 Uniforms	\$42,769.00
	2102-11500 FICA	(\$13,476.00)	2102-85000 YE Reduction	\$46,806.55
	2102-11800 Unemployment	(\$7,125.00)	Various Accts Less than \$5k	\$1,637.00
	2102-31100 Communicat	(\$5,128.00)		
	2102-3400 Jail Contract	(\$7,800.00)		
	Various Accts Less than \$5k	(\$13,653.55)		
Repairs to replace gear box on slope mower	6101-31800 Equip Rent	(\$5,000.00)	6101-41100 Vehicle Maint	\$5,000.00
Lockdown of budget to EA's Department 1000	Various Accts Less than \$5k	(\$11,815.00)	1000-85000 YE Reduction	\$10,689.00
			Various Accts Less than \$5k	\$1,126.00
Lockdown of budget to EA's Department 2101	Various Accts Less than \$5k	(\$14,946.96)	2101-11600 Health	\$6,633.00
			2101-22600 Computers	\$7,799.85

			Various Accts Less than \$5k	\$514.11
Lockdown of budget to EA's	1902-11100 Salaries	(\$23,694.00)	1902-85000 YE Reduction	\$40,542.97
	Various Accts Less than \$5k	(\$16,848.97)		
Lockdown of budget to EA's	1901-11100 Salaries	(\$18,234.00)	1901-85000 YE Reduction	\$22,864.00
	Various Accts Less than \$5k	(\$7,330.00)	Various Accts Less than \$5k	\$2,700.00
Lockdown of budget to EA's	1801-31470 Prof Svc Audit	(\$16,500.00)	1801-85000 YE Reduction	\$18,327.00
	Various Accts Less than \$5k	(\$4,958.00)	Various Accts Less than \$5k	\$3,131.00
Lockdown of budget to EA's	1703-21500 Motor Gas	(\$30,949.00)	1703-85000 YE Reduction	\$31,347.84
	Various Accts Less than \$5k	(\$8,050.12)	Various Accts Less than \$5k	\$7,651.28
To cover Municipal Fire Sch	2250-21200 Uniforms	(\$5,000.00)	2250-31600 Training	\$5,000.00
Lockdown of budget to EA's	1020-11100 Salaries	(\$11,023.00)	1020-32303 Util-City Hall	\$5,033.00
	1020-32302 Util Muni Bld	(\$5,900.00)	1020-85000 YE Reduction	\$26,750.00
	1020-51100 Bldg Maint	(\$5,444.00)	Various Accts Less than \$5k	\$1,000.00
	Various Accts Less than \$5k	(\$10,416.00)		
Cover negative line items	1030-32300 Utilities	(\$35,730.92)	1030-11601 Health-Retirees	\$29,000.00
			Various Accts Less than \$5k	\$6,730.92
Cover minor equipment purch	1020-31102 Comm-MB	(\$5,200.00)	1020-21700 Minor Equip	\$5,200.00
Lockdown of budget to EA's	1400-31400 Prof Services	(\$21,750.00)	1400-85000 YE Reduction	\$23,189.00
	Various Accts Less than \$5k	(\$2,793.00)	Various Accts Less than \$5k	\$1,354.00
Lockdown of budget to EA's Department 1100	Various Accts Less than \$5k	(\$12,127.57)	1100-85000 YE Reduction	\$12,127.57
Lockdown of budget to EA's	1702-11100 Salaries	(\$8,743.00)	1702-41100 Vehicle Maint	\$25,613.00

	1702-21500 Motor Gas	(\$8,054.34)	1702-85000 YE Reduction	\$2,538.34
	Various Accts Less than \$5k	(\$11,354.00)		
Lockdown of budget to EA's Department 1603	Various Accts Less than \$5k	(\$13,450.00)	1603-85000 YE Reduction	\$13,323.00
			Various Accts Less than \$5k	\$127.00
Lockdown of budget to EA's Department 1601	Various Accts Less than \$5k	(\$6,059.00)	1601-85000 YE Reduction	\$5,470.08
			Various Accts Less than \$5k	\$588.92
Cover Overtime	2200-11100 Salaries	(\$50,000.00)	2200-11200 Overtime	\$50,000.00
Cover Negative Line Items	4502-59100 Grounds Perm	(\$5,000.00)	4502-41400 Equip Maint	\$3,000.00
			4502-64100 Oper Lease	\$2,000.00
Cover Negative Line Items	Various Accts Less than \$5k	(\$6,893.43)	1100-11600 Health	\$6,365.38
			Various Accts Less than \$5k	\$528.05
Garbage Truck Repairs	Various Accts Less than \$5k	(\$5,535.00)	1702-41100 Vehicle Maint	\$5,387.00
			Various Accts Less than \$5k	\$148.00
Close out remaining invoices cover heavy equipment repairs cover laundry costs	1703-21700 Minor Equip	(\$6,700.00)	1703-31400 Prof Services	\$13,000.00
	1703-31800 Equip Rental	(\$8,900.00)	1703-41100 Vehicle Maint	\$30,315.00
	1703-32100 State Fees	(\$20,000.00)	1703-32400 Laundry	\$485.00
	Various Accts Less than \$5k	(\$8,200.00)		
Reduce lockdown for legal professional Services	1400-85000 YE Reduction	(\$21,750.00)	1400-31400 Prof Serv	\$21,750.00
Scraper Repairs	1702-41100 Veh Maint	(\$10,000.00)	1703-41100 Veh Maint	\$10,000.00
Dozer Repair	1703-85000 YE Reduction	(\$15,000.00)	1703-41100 Veh Maint	\$15,000.00

Negative Line Items	Various Accts Less than \$5k	(\$8,541.03)	1902-31400 Prof Serv	\$8,541.03
Negative Line Items	1902-22600 Computers	(\$8,171.92)	1902-31400 Prof Serv	\$8,171.92
Reduce lockdown for vehicle maintenace	2102-85000	(\$10,000.00)	2102-41100 Veh Maint	\$10,000.00
Reduce lockdown for increased communication	2103-85000	(\$5,000.00)	2103-31100 Communicate	\$5,000.00
Negative Line Items	Various Accts Less than \$5k	(\$6,800.00)	2200-41400 Equip Maint	\$6,800.00
Negative Line Items	2200-11100 Salaries	(\$7,862.32)	2200-21500 Motor Gas	\$5,031.35
			Various Accts under \$5k	\$2,830.97
Negative Line Item	22500-21200 Uniforms	(\$5,000.00)	2250-31600 Training	\$5,000.00
Lockdown of budget	Various Accts less than \$5l	(\$12,523.00)	3020-31100 Communicat	\$12,523.00
Lockdown of budget	Various Accts less than \$5l	(\$37,001.00)	4400-85000 YE Reduction	\$37,001.00
Lockdown of budget	4501-11100 Salaries	(\$37,473.00)	4501-85000 YE Reduction	\$45,726.00
	Various Accts less than \$5l	(\$8,253.00)		
Lockdown of budget	4502-21400 Chemicals	(\$9,200.00)	4502-11600 Health Insur	\$5,505.00
	4502-32300 Utilities	(\$8,000.00)	4502-23500 COGS	\$8,900.00
	4502-41400 Equip Maint	(\$9,000.00)	4502-85000 YE Reduction	\$18,225.00
	Various Accts less than \$5l	(\$6,430.00)		
Negative Line Item	4502-23500 COGS	(\$5,981.47)	4502-23501 Alcohol COGS	\$5,981.47
	4502-59100 Perm Fixtures	(\$5,147.82)	Various Accts less than \$5k	\$5,147.82
Lockdown Budget	4501-85000 YE Reduction	\$20,248.94	4503-11400 Retirement	(\$7,563.00)
	4503-11100 Salaries	\$9,183.63	4503-32300 Utilities	(\$6,000.00)
			Various Accts Less Thank \$5k	(\$15,869.57)

Lockdown Budget	4600-11100 Salaries	(\$13,527.00)	4600-19800 County 1/2	\$12,779.00
	4600-11400 Retirement	(\$7,265.00)	4600-85000 YE Reduction	\$28,468.00
	4600-22502 Education	(\$8,000.00)		
	Various Accounts Less Than \$5k	(\$12,455.00)		
Fund 002 - Tourism				
Budget Cleanup	1076-11100 Salaries	(\$5,100.00)	1076-31400 Prof Services	\$5,100.00
New Phones	1071-31400 Prof Serv	(\$5,000.00)	1071-31100 Communicat	\$5,000.00
Cover Negative Line Items	1071-11100 Salaries	(\$10,000.00)	1076-32300 Utilities	\$10,000.00
Cover Negative Line Items	1071-34600 Façade Grants	(\$8,800.00)	1076-32300 Utilities	\$8,800.00
Fund 033 - CO Series 2016				
Temporary transfer to enable redecking of DK Pier	4503-71223 Skate Park	(\$15,000.00)	4503-71222 Pier Enhancements	\$15,000.00
Cottage Building Furniture	1030-71217 City Hall Complex Improv	(\$22,000.00)	1030-71311 Cottage Bldg Remodel	\$22,000.00
Project Reallocation - At the end of the fiscal year end, we had to reallocate project budgets based on when expenditures actually occurred.	1030-71217 City Hall Complex Improv	(\$15,000.00)	1030-85000 Dept YE Reduction	\$15,000.00
Project Reallocation due to completed project	1030-71217 City Hall Complex Improv	(\$75,026.60)	1030-71310 City Hall Complex Landscaping	\$75,026.60
Golf Course Irrigation System Temporary Transfer	4503-71220 Parks Streets	(\$250,000.00)	4502-71239 Golf Course Irrigation Syst	\$250,000.00
Project reallocation	1030-71311 Cottage Bldg	(\$27,636.04)	3000-71312 PW Roof	\$50,000.00
	1902-22602 Computer	(\$9,190.00)	4502-59106 Golf Bridge	\$20,000.00
	2200-71313 Station 1	(\$36,882.39)	4502-59107 Golf Fence	\$30,000.00

	4502-71215 Course Improv	(\$41,788.34)	4502-21700 Golf Minor Eq	\$5,000.00
	4502-71239 Irrigation	(\$25,000.00)	4502-31454 Golf Drain Stdy	\$40,000.00
	4502-71237 Entrance	(\$6,334.08)	4503-71225 Brookshire Pool	\$75,000.00
	4503-71220 Parking/Trails	(\$185,000.00)	4503-71307 Pavilion	\$50,000.00
	4503-71221 Parking Lot	(\$100,000.00)	4503-59104 City Green Ph1	\$200,000.00
	4503-71224 Splash Pad	(\$50,000.00)	1030-85000 YE Reduction	\$55,837.07
	4503-71226 Park Office	(\$25,000.00)	Various Accts Less than \$5k	\$15,007.79
	4503-71227 Equip Barns	(\$25,000.00)		
	Various Accts Less than \$5k	(\$9,014.01)		
Adjust accounts to EA	Various Accts Less than \$5k	\$8,000.00	4503-21100 Supplies	\$6,200.00
			Various Accts Less than \$5k	\$1,800.00
Door service call	1030-71311 Cottage	(\$6,724.09)	1030-71217 CH Improve	\$6,724.09
Gym Demolition	1030-71311 Cottage	(\$35,000.00)	1030-71317 Gym Demo	\$35,000.00
Project Reallocation	1030-71310 Landscaping	(\$8,305.44)	1030-85000 YE reduction	\$8,305.44
Project Reallocation	1030-71311 Cottage	(\$8,617.37)	1030-71310 Landscaping	\$8,617.37
	4502-71237 Entrance	(\$5,273.00)	4502-71238 Interior	\$5,273.00
Project Reallocation	1030-71217 CH Complex	(\$38,112.00)	1030-71311 Cottage	\$38,112.00
Project Reallocation for non capital items	4503-71221 Parking Lot	(\$22,409.47)	4503-31447 Prof Serv	\$22,409.47
Project Reallocation for non capital items	1030-71217 CH Complex	(\$12,118.68)	1030-21700 Minor Equip	\$29,922.13
Project Reallocation for non capital items	1030-71311 Cottage	(\$11,306.00)	1030-31400 Prof Serv	\$11,306.00
Project Reallocation for non capital items	1030-71317 Gym Demo	(\$60,000.00)	1030-31400 Prof Serv	\$60,004.00
Project Reallocation for non capital items	1030-85000 YE Reduction	(\$17,807.45)	1030-31458 Cont Services	\$5,000.00

Project Reallocation for non capital items	1030-71216	(\$5,000.00)		
Golf Irrigation System	4502-71215 Golf Improv	(\$11,701.00)	4502-71239 Golf Irrigation	\$11,701.00
Fund 051 - Utility Fund				
Replace AC units	6001-54100 Water Line	(\$15,000.00)	7001-54300 Utility Plant	\$15,000.00
Gear Box Repairs-Slope Mower	6101-31800	(\$5,000.00)	6101-41100 Veh Maint	\$5,000.00
Lockdown of budget to EA's	6101-11100 Salaries	(\$43,911.00)	6101-85000 Dept YE Adj	\$51,911.00
	6101-21500 Motor Gas	(\$8,000.00)		
Lockdown of budget to EA's	6202-11100 Salaries	(\$12,460.00)	6202-11200 Overtime	\$12,460.00
Cover Copper Testing	7001-21100 Supplies	(\$500.00)	7001-31400 Prof Serv	\$7,500.00
	7001-21700 Minor Equip	(\$1,000.00)		
	7001-22100 Lab Supplies	(\$1,000.00)		
	7003-41100 Veh Maint	(\$3,000.00)		
	7001-31800 Equip Rent	(\$1,000.00)		
	7001-21200 Uniforms	(\$500.00)		
	7002-31800 Equip Rent	(\$500.00)		
Lockdown of budget to EA's	7001-54300 Utility Plant	(\$14,460.00)	7001-21400 Chemicals	\$10,595.00
	Various Accounts	(\$6,528.84)	7001-32300 Utilities	\$10,393.84
Lockdown of budget to EA's	7002-32300 Utilities	(\$26,000.00)	7002-21400 Chemicals	\$8,034.16
	Various Accounts	(\$5,938.80)	7002-31400 Prof Serv	\$23,904.64
Lockdown of budget to EA's	7003-11100 Salaries	(\$5,413.00)	7003-11200 Overtime	\$8,500.00
	7003-21500 Motor Gas	(\$6,686.00)	7003-31400 Prof Serv	\$15,597.32
	Various Accounts	(\$11,998.32)		
Lockdown of budget to EA's	8000-11100 Salaries	(\$7,992.00)	8000-85000 YE Reduction	\$8,754.73
	Various Accounts	(\$762.73)		
Lockdown of budget to EA's	Various Accounts	(\$10,222.00)	8020-85000 YE Reduction	\$10,222.00

Fund 054 - UF Capital Projects				
Water Meters Temporary Trsf	6201-71300 Water Meters	(\$65,000.00)	6202-22800 Water Meters	\$65,000.00
Fund 068 - CO 2013 Drainage				
Drainage Master Plan	3050-53100 Drainage	(\$100,000.00)	3050-31400 Prof Services	\$100,000.00
Fund 087 - Solid Waste Capital Projects				
Reallocate for street maintenance	3050-52105 Street & Bridge-Alley	(\$50,000.00)	3050-52100 Street & Bridge	\$50,000.00
Fund 090 - Landfill Closure				
Sector 4 Expansion	1703-31400 Prof Services	(\$158,635.00)	1703-71400 Landfill Expansion	\$158,635.00
Fund 096 - Insurance Claim Recovery				
Specific project line items were established to better track project expenditures	1030-31400 Prof Services	(\$125,312.39)	1076-93001 JK Main Hall Interior	\$108,125.66
	1076-71300 Building	(\$156,530.00)	1076-93002 JK Press Box	\$1,346.54
			1076-93003 JK Roof & Walls	\$50,964.23
			1076-93004 JK Cattle Staging	\$82,986.00
			1076-93005 JK Shed House	\$1,775.57
			1076-93006 JK Construction Mgmt	\$32,428.39
			4503-93008 Rec Center Ceiling Tiles	\$4,216.00

VII. Estimated Fund Balances

The schedule below represents the estimated Fund Balance for each fund based on Actuals for FY 16-17. **These numbers are not final and are unaudited.** For General Fund and Utility Fund, the City established a Fund Balance Policy in 2008 and amended it by Resolution 2011-54 on September 26, 2011. It dictates that the City will maintain a minimum unassigned fund balance in its General Fund and Utility Fund of 25% of the subsequent year’s budgeted expenditures and outgoing transfers. Included in the calculation below are the approved expenditure amendments. Beginning Fund Balance numbers are audited.

General Funds

Fund	FY 16-17 Beginning Fund	Actual Revenues	Actual Transfers In	Actual Expenditures	Actual Transfers Out	FY 16-17 Ending Fund Balance
001	5,827,797.49	16,416,017.61	1,518,584.00	17,498,664.25	214,704.62	6,049,030.23
025	88,889.93	9,778.36	0.00	8,517.31	0.00	90,150.98
087	350,064.38	898,415.28	0.00	447,391.19	708,889.00	92,199.47
090	2,479,993.52	270,012.62	197,895.00	1,902,094.59	0.00	1,045,806.55
091	1,238.13	2,306.33	0.00	0.00	0.00	3,544.46
092	300,010.42	796,650.09	37,229.38	435,598.83	46,206.92	652,084.14
093	0.00	0.00	87,319.30	7,071.14	0.00	80,248.16
Totals	9,047,993.87	18,393,180.29	1,841,027.68	20,299,337.31	969,800.54	8,013,063.99

To verify the ending fund balance for General Fund 001, actual expenditures, and actual transfers out for FY 16-17 are used:

- Actual Expenditures and Transfers Out for FY 16-17 were \$17,713,369
- Minimum required fund balance = actual total expenditures of \$17,713,369 x 25% = \$4,428,342
- Based on what we know today, the ending fund balance of \$6,049,030 for FY 16-17 has a surplus reserve of \$1,620,688
- Estimated Ending Fund Balance for FY 16-17 is 34.15%

The above numbers include all budget amendments that have been approved.

Fund 001 – General Fund	Fund 025 – Building Security Fund
Fund 087 – Solid Waste Capital Projects	Fund 090 – Landfill Closure Fund
Fund 091 – General Fund Capital Projects	Fund 092 – Street Fund
Fund 093 – Park Maintenance Fund	

Police Forfeiture Funds

Fund	FY 16-17 Beginning Fund Balance	Actual Revenues	Actual Transfers In	Actual Expenditures	Actual Transfers Out	FY 16-17 Ending Fund Balance
005	1,496,853.70	370,819.37	0.00	555,153.56	0.00	1,312,519.51
028	187,734.05	103.66	0.00	15,000.00	0.00	172,837.71
031	41,563.57	13,010.97	0.00	22,036.07	0.00	32,538.47
Totals	1,726,151.32	383,934.00	0.00	592,189.63	0.00	1,517,895.69

Fund 005 – State Forfeiture

Fund 028 – Federal Forfeiture

Fund 031 – Municipal Court Technology

Debt Service – General Fund

Fund	FY 16-17 Beginning Fund Balance	Actual Revenues	Actual Transfers In	Actual Expenditures	Actual Transfers Out	FY 16-17 Ending Fund Balance
011	618,994.44	1,458,690.30	122,750.00	1,661,870.95	0.00	538,563.79
Totals	618,994.44	1,458,690.30	122,750.00	1,661,870.95	0.00	538,563.79

Capital Improvement Funds – General Fund

Fund	FY 16-17 Beginning Fund Balance	Actual Revenues	Actual Transfers In	Actual Expenditures	Actual Transfers Out	FY 16-17 Ending Fund Balance
033	6,430,827.00	52,166.10	1,374,206.92	3,681,904.37	0.00	4,175,295.65
034	136.88	0.00	0.00	0.00	136.88	0.00
039	4,929.57	51.11	0.00	0.00	0.00	4,980.68
065	2,151.40	0.00	136.88	0.00	0.00	2,288.28
067	71,664.46	96.45	0.00	0.00	37,229.38	34,531.53
Totals	6,509,709.31	52,313.66	1,374,343.80	3,681,904.37	37,366.26	4,217,096.14

Fund 033 – CO Series 2016

Fund 034 – CO Series 1998

Fund 039 – CO Series 2002-2002A

Fund 065 – CO Series 2011

Fund 067 – CO Series 2013

Special Purpose Funds

Fund	FY 16-17 Beginning Fund Balance	Actual Revenues	Actual Transfers In	Actual Expenditures	Actual Transfers Out	FY 16-17 Ending Fund Balance
026	0.00	0.00	0.00	0.00	0.00	0.00
096	978,652.45	573,250.25	0.00	380,476.81	936,633.30	234,792.59
097	0.00	0.00	50,000.00	0.00	0.00	50,000.00
098	0.00	8,786.00	272,914.00	305,614.28	0.00	(23,914.28)
099	43,015.00	0.00	7,904.62	50,919.62	0.00	0.00
Totals	1,021,667.45	582,036.25	330,818.62	737,010.71	936,633.30	260,878.31

***Fund 098 - Celanese annual payment has not been posted yet. Funds were posted GF*

Fund 026 – Golf Course Capital Maint

Fund 096 – Insurance Claim Recovery

Fund 097 – Vehicle Replacement

Fund 098 – Economic Development

Fund 099 – Disaster Response Recovery

Tourism Fund

Fund	FY 16-17 Beginning Fund Balance	Actual Revenues	Actual Transfers In	Actual Expenditures	Actual Transfers Out	FY 16-17 Ending Fund Balance
002	579,675.11	539,458.64	0.00	623,847.66	137,756.00	357,530.09
Totals	579,675.11	539,458.64	0.00	623,847.66	137,756.00	357,530.09

Even though this fund is not required to keep a specific minimum fund balance, there have been discussions to require some level of minimum fund balance. Currently, estimated ending fund balance is at 46.94%.

Enterprise – Utility Funds

Fund	FY 16-17 Beginning Fund Balance	Actual Revenues	Actual Transfers In	Actual Expenditures	Actual Transfers Out	FY 16-17 Ending Fund Balance
012	330,403.26	4,648.89	1,549,735.00	1,442,655.00	0.00	442,132.15
051	3,557,181.16	8,500,257.81	7,767.00	5,345,242.37	2,824,231.24	3,895,732.36
054	1,240,452.19	10,341.80	134,295.24	406,372.27	0.00	978,716.96
055	163,639.76	225,806.03	0.00	0.00	293,150.00	96,295.79
062	108,250.88	721.28	0.00	60,125.02	0.00	48,847.14
066	866,324.67	7,285.74	0.00	487,422.05	0.00	386,188.36
068	2,782,588.58	6,304.49	0.00	434,924.45	10,000.00	2,343,968.62
Totals	9,048,840.50	8,755,366.04	1,691,797.24	8,176,741.16	3,127,381.24	8,191,881.38

To verify the ending fund balance for Utility Fund 051, actual expenditures, and actual transfers out for FY 16-17 are used:

- Actual Expenditures and Transfers Out for FY 16-17 were \$8,169,473.61
- Minimum required fund balance = actual total expenditures of \$8,169,474 x 25% = \$2,042,369
- Based on what we know today, the ending fund balance of \$3,895,732 for FY 16-17 has a surplus reserve of \$1,853,363
- Estimated Ending Fund Balance for FY 16-17 is 47.68%

All approved budget amendments have been included in the above calculations.

Fund 012 – Debt Service
 Fund 054 – Capital Projects
 Fund 062 – CO Series 2005
 Fund 068 – CO Series 2013

Fund 051 – Utility Fund
 Fund 055 – Storm Water Drainage
 Fund 066 – CO Series 2011

Internal Service Fund – Insurance

The City is self-funded for employee’s health insurance. The insurance fund receives all insurance contributions from the city, current employees and retirees and then pays claims and administrative costs of the health plan from the contributions. The city provides post-retirement medical insurance benefits on behalf of its eligible retirees. Once an employee retires, it pays 50% of their medical premiums until they reach age 65. In years past, the City was contributing additional reserves to shore up the fund balance. In FY 14-15, the City decided to start charging employees a small portion of the cost of health insurance. In FY 16-17, the City decided to add an additional contribution of \$100,000 and there were no increases to the employee costs.

Fund	FY 16-17 Beginning Fund Balance	Actual Revenues	Actual Transfers In	Actual Expenditures	Actual Transfers Out	FY 16-17 Ending Fund Balance
138	895,608.84	3,701,824.62	0.00	3,628,971.54	0.00	968,461.92
Totals	895,608.84	3,701,824.62	0.00	3,628,971.54	0.00	968,461.92

Grant Funds

Fund	FY 16-17 Beginning Fund Balance	Actual Revenues	Actual Transfers In	Actual Expenditures	Actual Transfers Out	FY 16-17 Ending Fund Balance
009	0.00	3,554.45	0.00	3,280.00	0.00	274.45
013	56.76	0.00	0.00	0.00	0.00	56.76
030	2,365.02	0.00	0.00	0.00	0.00	2,365.02
071	(45,463.93)	33,351.27	0.00	23,546.78	0.00	(35,659.44)
077	0.00	368,534.00	39,331.00	407,865.00	0.00	0.00
078	0.00	0.00	13,249.00	13,050.20	0.00	198.80
079	0.00	53,217.50	15,000.00	65,160.99	0.00	3,056.51
080	0.00	27,000.00	620.00	27,620.00	0.00	0.00
082	0.00	6,150.00	60,000.00	0.00	191,926.07	(125,776.07)
Totals	(43,042.15)	491,807.22	128,200.00	540,522.97	191,926.07	(155,483.97)

***Fund 009 will be adjusted during year end process*

***Fund 082 - revenues have not been accrued yet. Grant is in the process of closing out.*

Fund 009 – Law Enforcement PD
 Fund 030 – Red Ribbon Awareness
 Fund 077 – FEMA Assistance to Fire
 Fund 079 – TX Capital Main Street
 Fund 082 – TX CDBG

Fund 013 - Texas Historical
 Fund 074 - FEMA
 Fund 078 – Texas Parks & Wildlife
 Fund 080 – Homeland Security Grant