

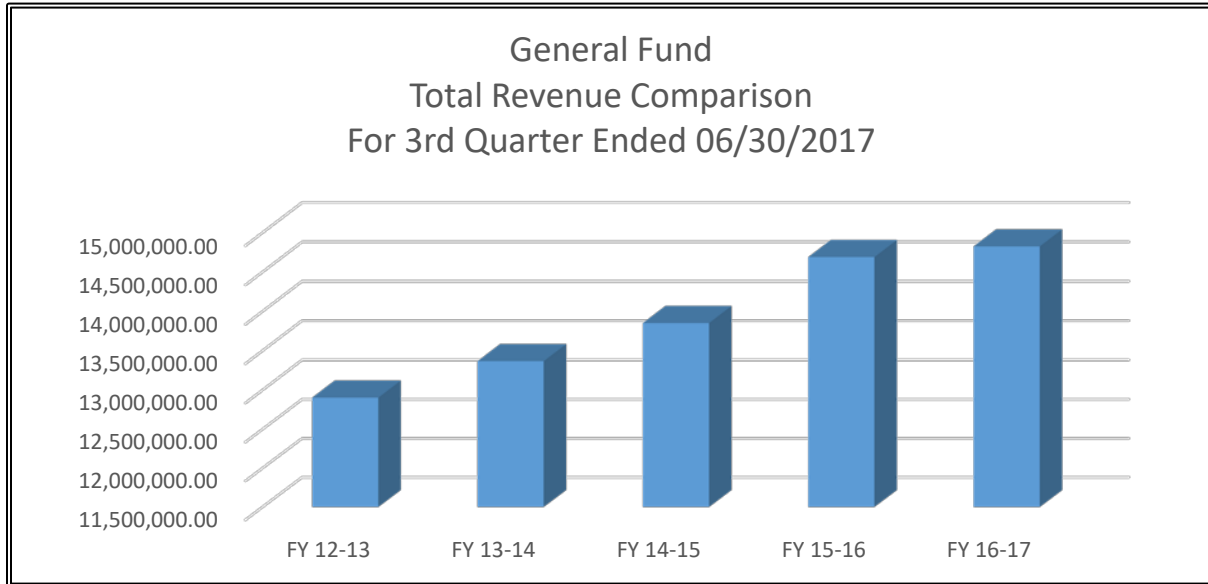


FY 2016-2017
QUARTERLY BUDGET
REPORT

FOR QUARTER ENDED
JUNE 30, 2017

THIRD QUARTER FY 2017 BUDGET REPORT

The third quarter of the fiscal year contained seven (20) payroll periods, which indicates that total expenditures for salaries and benefits should be at seventy-seven percent (76.92%). Being nine months into the year, revenue and other expenditure items should be at approximately seventy-five percent (75%) of the FY 16-17 budget.



	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 3rd Quarter	12,903,636.70	\$13,366,773.94	\$13,851,601.14	\$14,689,864.95	14,825,389.77
Actuals vs Budget	79.09%	77.93%	73.95%	77.80%	80.40%

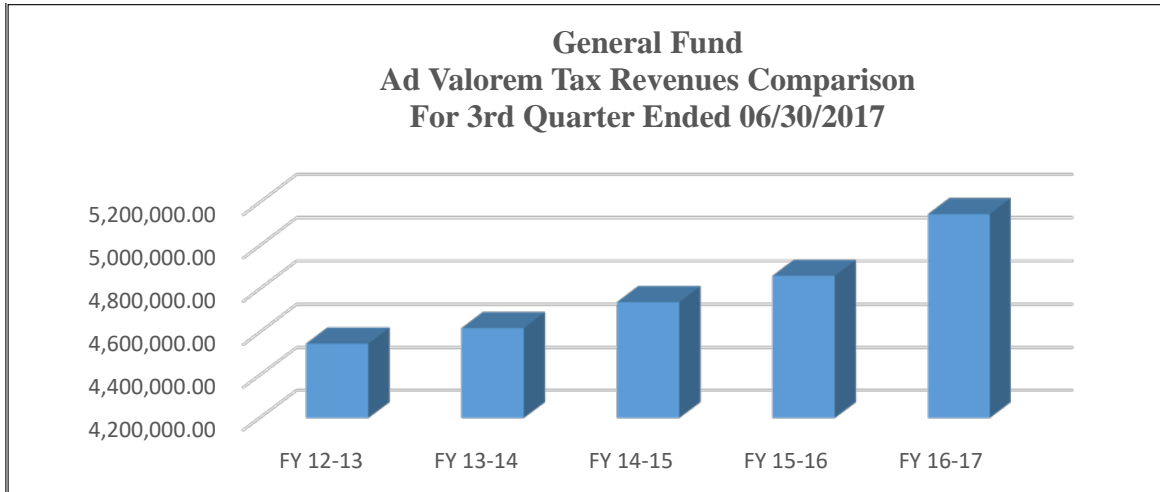
Total revenues for General Fund are trending as expected in relation to current year projections and past year performances.

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. Revenues in this category are expected to be higher than the designated quarter percentage. Third quarter Ad Valorem Tax revenues are offset to a certain degree due to \$106,000 in budgeted “In Lieu of Tax” payments which normally do not come in until the 4th quarter.

Third quarter revenues are trending as expected and, better than prior years at this time.



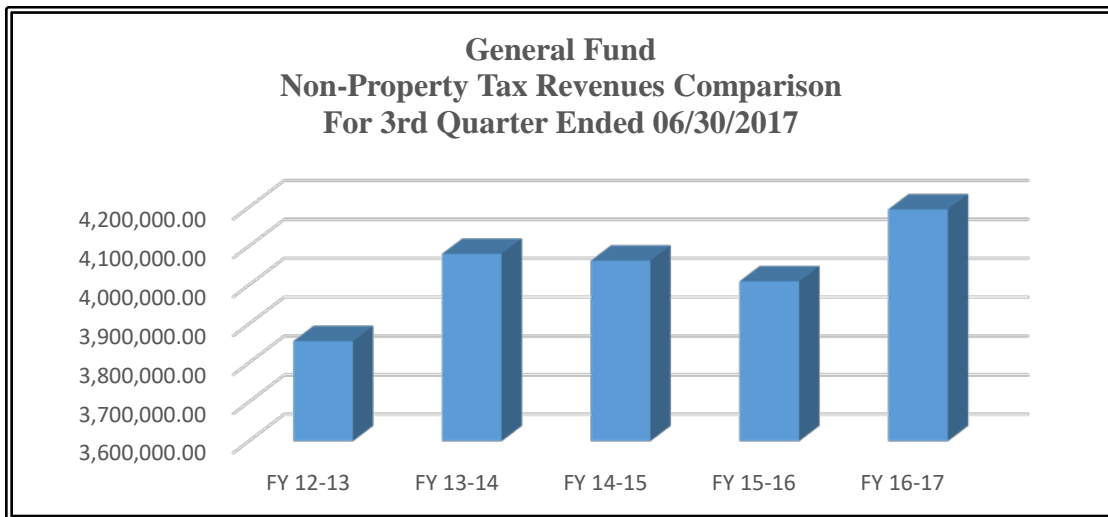
	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Adjusted Annual Budget	\$4,801,286.00	\$4,875,384.00	\$4,968,811.00	\$5,187,728.00	\$5,338,940.00
Actuals 3rd Quarter	\$4,547,920.56	\$4,619,854.13	\$4,739,994.82	\$4,861,524.98	\$5,146,271.38
Actuals vs Budget	94.72%	94.76%	95.39%	93.71%	96.39%

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 as expected and have increased over the last four years.

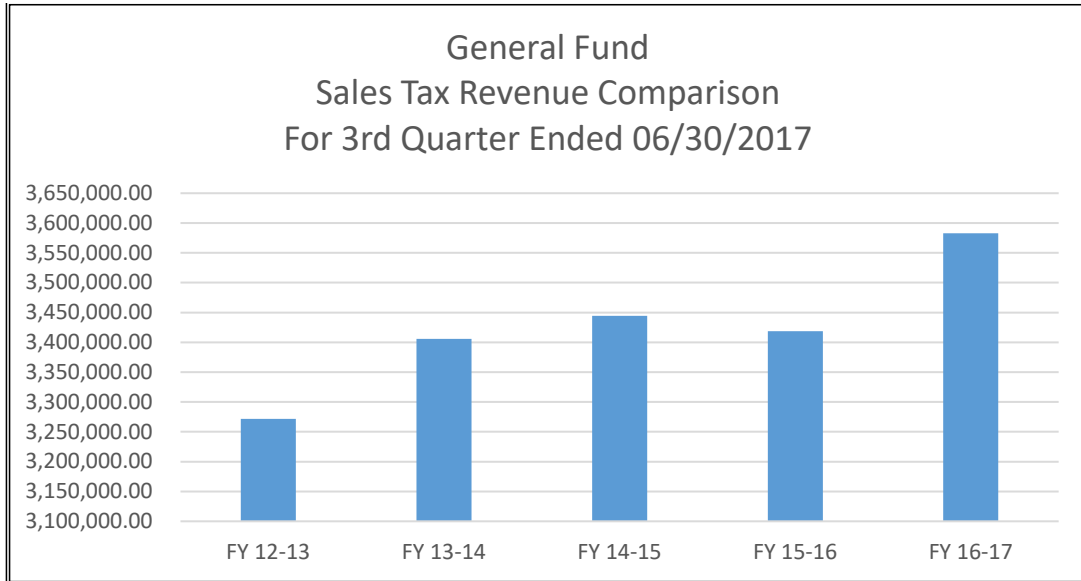


	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Adjusted Annual Budget	\$5,388,570.00	\$5,423,895.00	\$5,567,000.00	\$5,615,500.00	\$5,577,000.00
Actuals 3rd Quarter	\$3,855,710.86	\$4,080,234.24	\$4,062,711.15	\$4,009,602.48	\$4,194,503.27
Actuals vs Budget	71.55%	75.23%	72.98%	71.40%	75.21%

C. Sales Tax

City sales tax revenue is trending as expected with the revenue percentage at 78.31% versus 75.21% for the overall category.

Through the third quarter, 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.

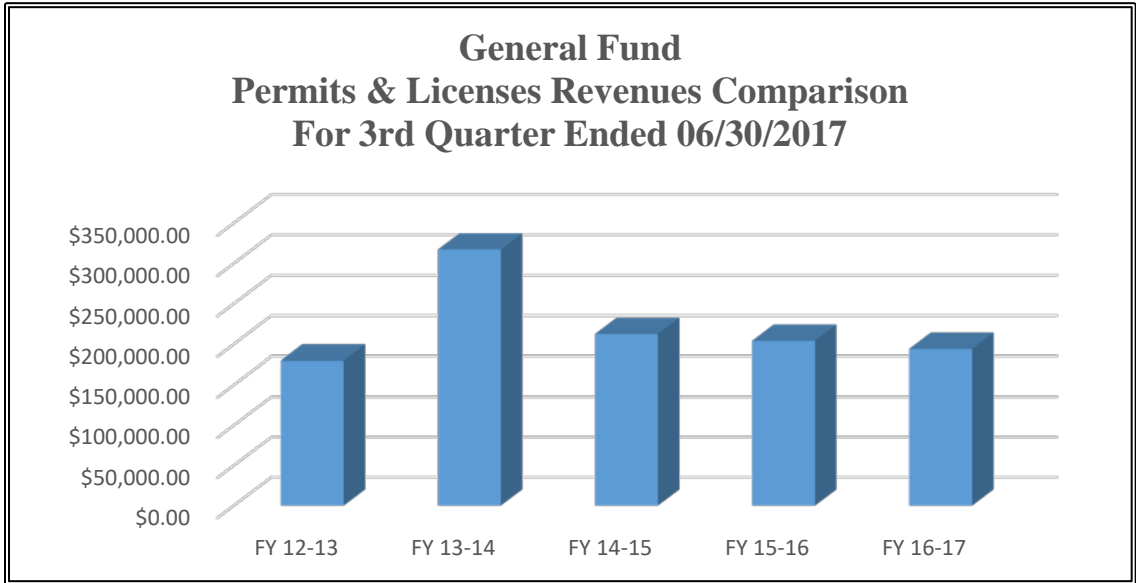


	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Adjusted Annual Budget	\$4,361,019.00	\$4,360,835.00	\$4,550,000.00	\$4,550,000.00	\$4,575,000.00
Actuals 3rd Quarter	\$3,271,482.39	\$3,405,622.34	\$3,444,551.34	\$3,418,541.42	\$3,582,879.72
Actuals vs Budget	75.02%	78.10%	75.70%	75.13%	78.31%

D. Permits & Licenses

This revenue category consists of all permits and licensing revenue generated by the Planning Department. This category is trending slightly lower than expected at 70.51% vs the 75% the fiscal year is at. Revenues should be at \$206,250 which is short about \$12,200.

Due to the past year’s performance, the budget was reduced slightly to \$275,225 down from \$277,975 in FY 15-16.



	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 3rd Quarter	\$179,839.96	\$317,218.34	\$212,521.87	\$204,060.51	\$194,061.39
Actuals vs Budget	62.28%	123.29%	58.80%	73.41%	70.51%

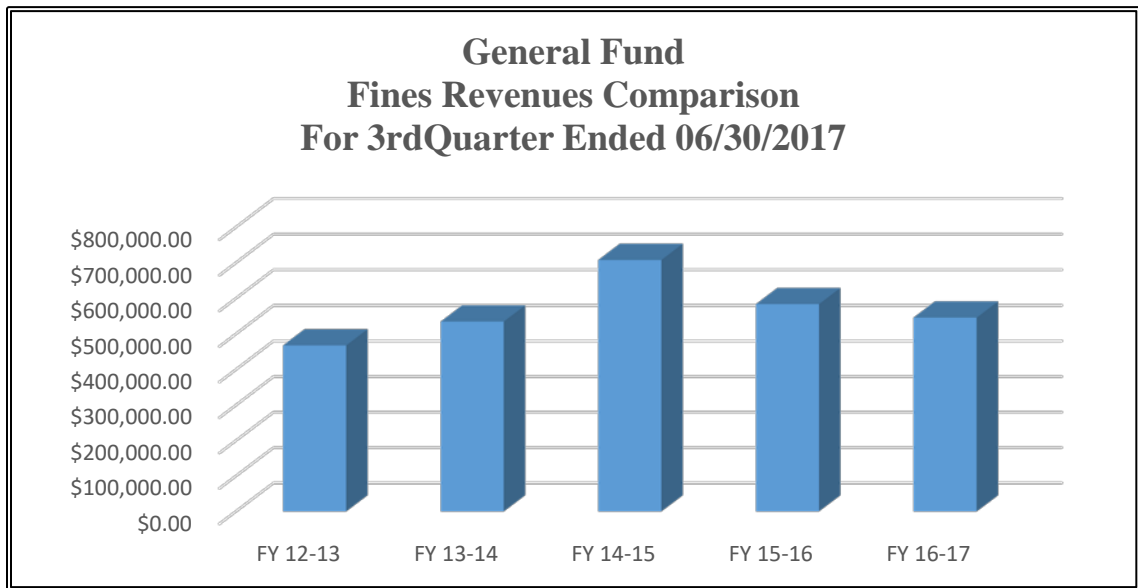
E. Fines

Municipal Court revenues are trending 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.

At 75% of budget, Municipal Court revenues should be at \$626,250 which is running \$80,208 below budget. To mitigate the revenue deficit, additional collection efforts have begun by office staff to call individuals on payment plans.

Due to the software issues, Municipal Court is currently behind on 494 cases for Failure to Appear and Promise to Appear. Once the cases are processed, they have to be put on a Court Docket. The first available docket is August 24, but not all of the docket can be dedicated to these cases. The Municipal Court judge has agreed to an additional court date in August for these cases and there will be more backlogged cases scheduled on the regular court docket in an effort to clear these.



	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 3rd Quarter	\$467,970.08	\$534,940.99	\$707,988.36	\$583,933.63	\$546,041.85
Actuals vs Budget	68.30%	71.98%	96.26%	60.81%	65.39%

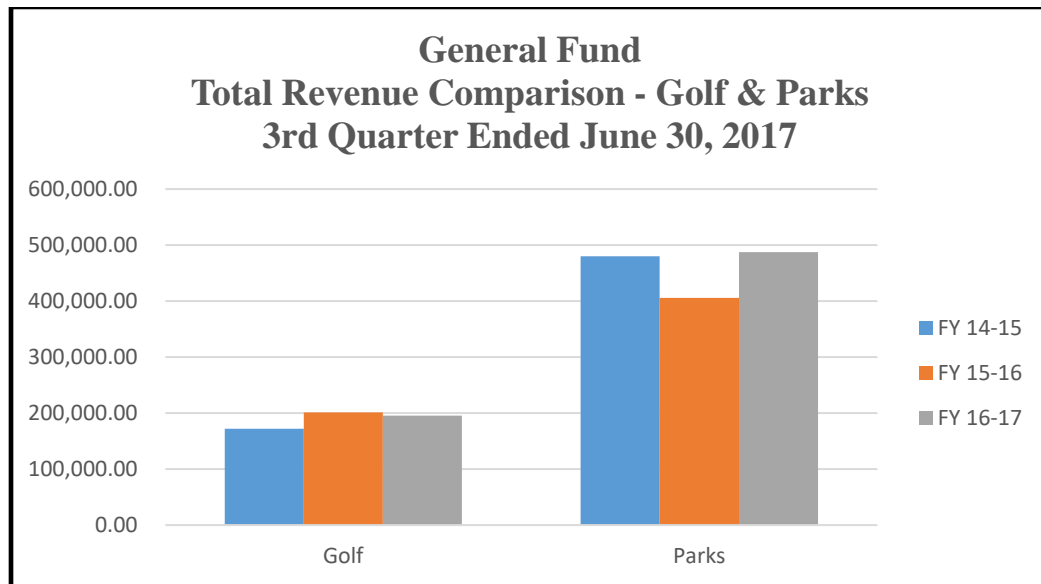
F. General Service Fees

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 79.06% of the FY 16-17 budget versus 72.32% last year.

Golf Course now offers beer and wine and sales. Alcohol revenues through the 3rd quarter are \$11,434.33 with other food and beverage sales at \$7,947.75.

Parks and Recreation revenues received represent 79.76% of their current year budget compared to 62.32% for last year. The County contributes \$550,000 annually.

Contributions from the County are up-to-date through the end of the third quarter, FY 16-17 for Parks & Rec, but are short one month in the amount of \$2,916.67 for Golf.



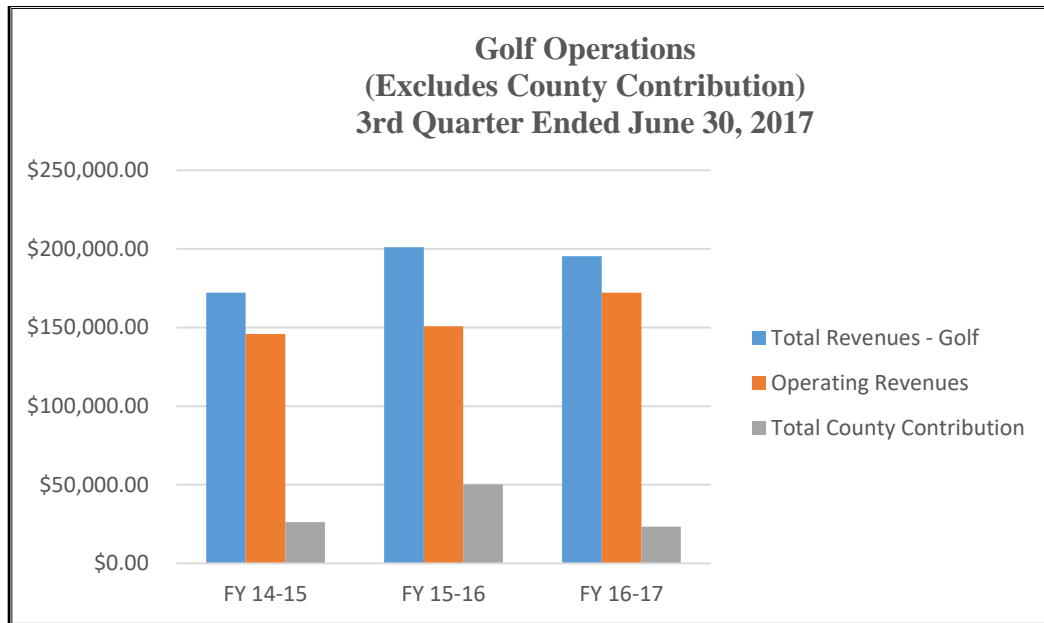
Golf

	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 3rd Quarter	\$0.00	\$0.00	\$172,272.53	\$201,056.15	\$195,427.71
Actuals vs Budget			38.27%	72.32%	79.06%

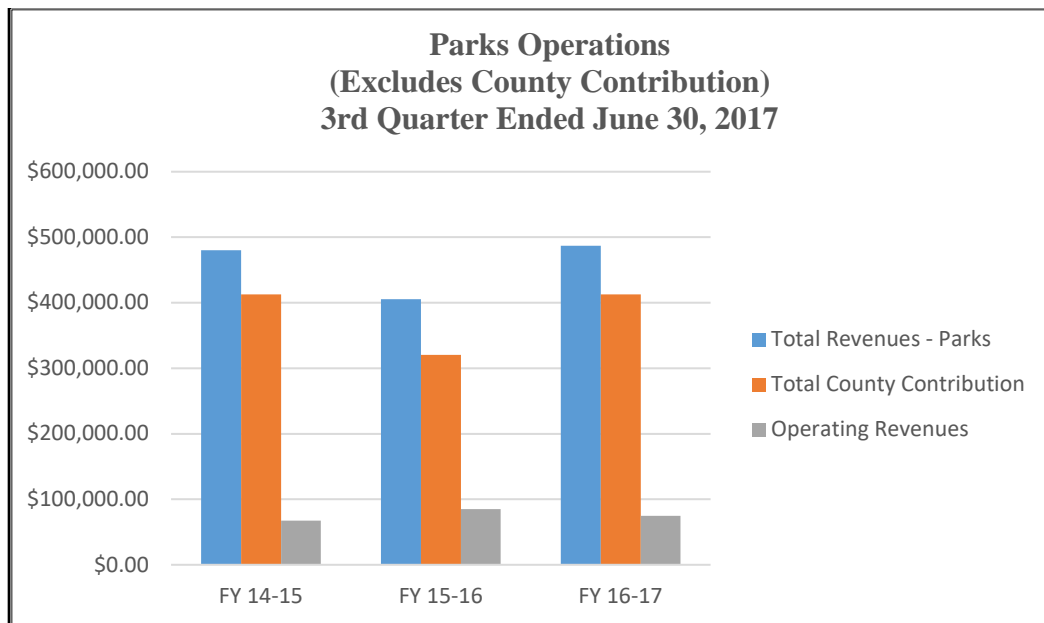
Parks & Recreation

	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 3rd Quarter	\$0.00	\$0.00	\$480,008.71	\$405,530.63	\$487,217.76
Actuals vs Budget			71.08%	62.32%	79.76%

Operating revenues for the Golf and Parks are \$172,094.35 and \$74,717.79 respectively.



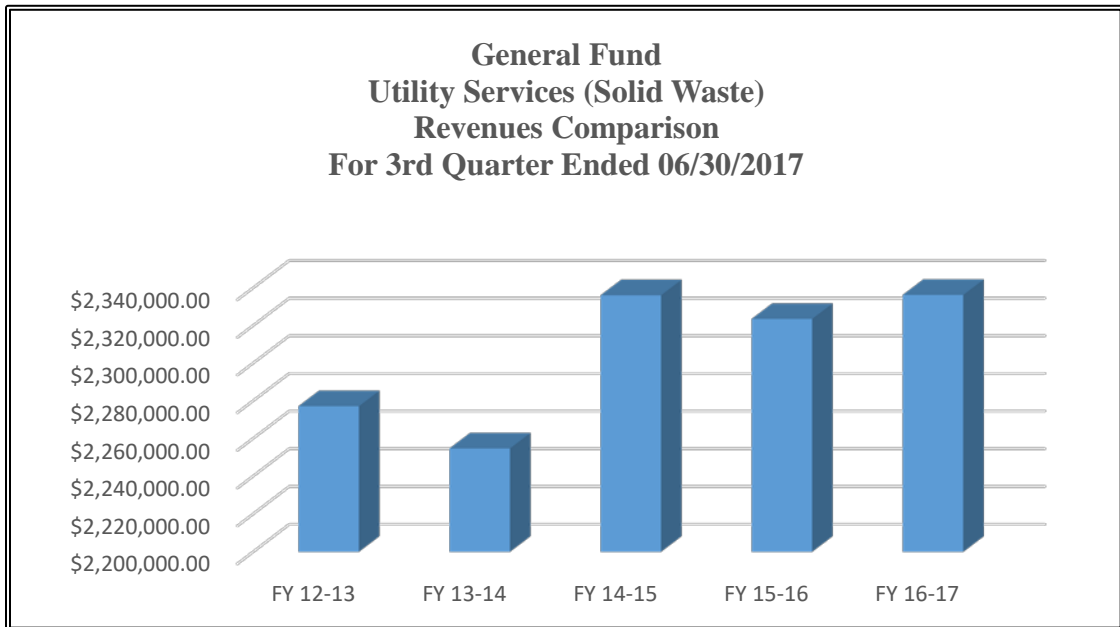
	FY 14-15	FY 15-16	FY 16-17
Total Revenues - Golf	\$172,272.53	\$201,056.15	\$195,427.71
Operating Revenues	\$146,022.50	\$150,849.11	\$172,094.35
Total County Contribution	\$26,250.03	\$50,207.04	\$23,333.36



	FY 14-15	FY 15-16	FY 16-17
Total Revenues - Parks	\$480,008.71	\$405,530.63	\$487,217.76
Operating Revenues	\$67,308.74	\$85,147.32	\$74,717.79
Total County Contribution	\$412,699.97	\$320,383.31	\$412,499.97

G. Solid Waste

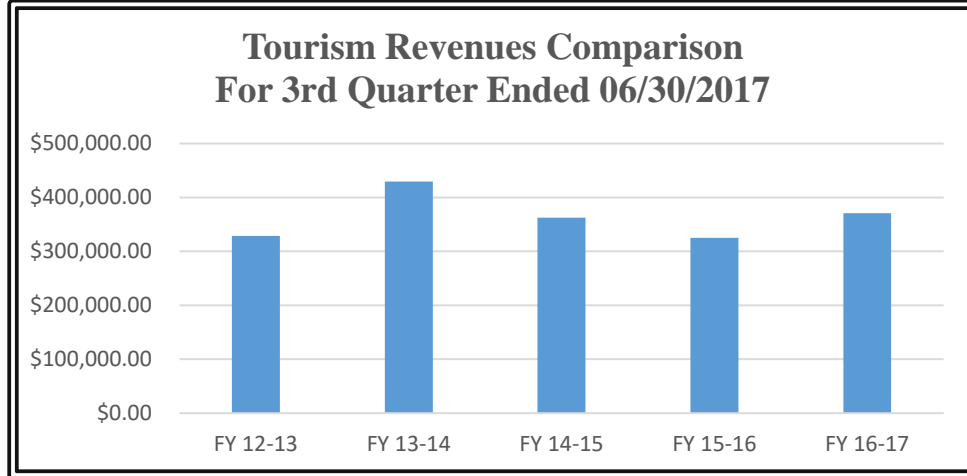
In General Fund, this revenue category includes landfill and garbage fees. Revenues for this fiscal year have increased from last fiscal year due to changes in our ability to accept outside haulers.



	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 3rd Quarter	\$2,277,110.23	\$2,254,672.59	\$2,336,072.94	\$2,323,501.70	\$2,336,264.00
Actuals vs Budget	75.64%	73.21%	73.33%	70.73%	71.13%

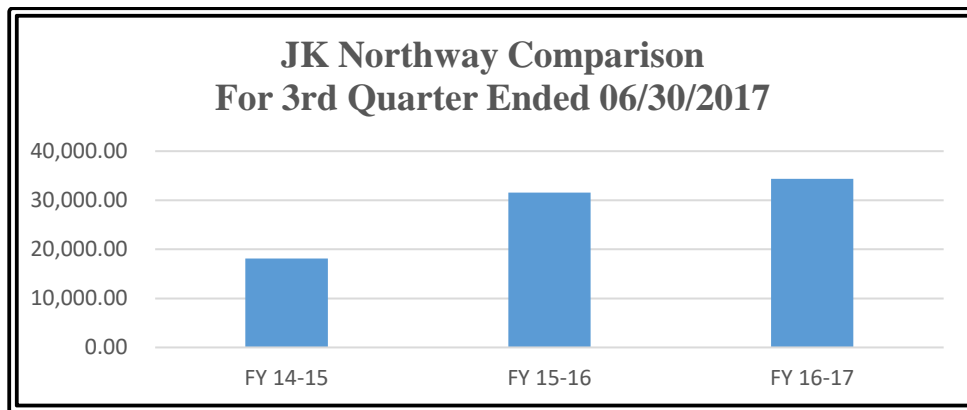
H. Tourism Fund Revenues

The main revenue for Tourism Fund are Hotel Occupancy Taxes collected by the hotels from overnight hotel guests. Revenues received through the third quarter are higher than what was received for last year. Revenues should be at \$395,306 versus the \$371,146, a shortage of \$24,160. Revenues are reflected based on when they are earned, which means that 3rd quarter totals are for 8 months. The fourth quarter actually records 4 months due to revenues received in October are for September stays.



	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 1st Quarter	\$328,907.26	\$429,395.80	\$362,831.30	\$325,068.82	\$371,145.88
Actuals vs Budget	69.04%	85.76%	63.09%	64.72%	70.42%

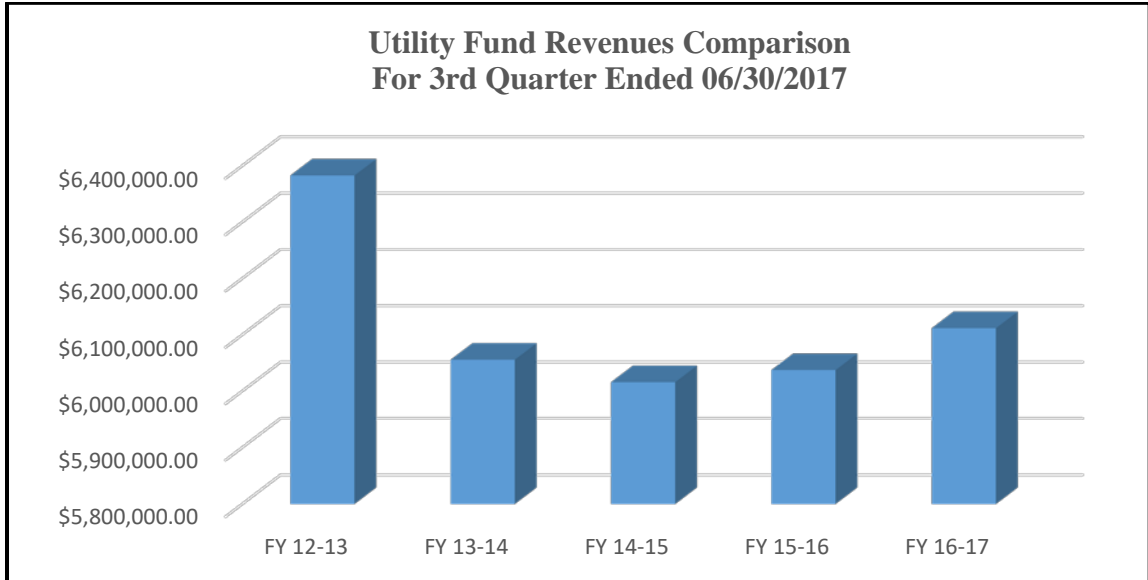
The JK Northway was moved from the Parks Division to the Tourism fund at the beginning of the current fiscal year with a budget of \$36,375.



	FY 14-15	FY 15-16	FY 16-17
Adjusted Annual Budget	\$0.00	\$38,475.00	\$36,375.00
Actuals 1st Quarter	\$18,098.16	\$31,531.20	\$34,370.75
Actuals vs Budget	0.00%	81.95%	94.49%

Utility Fund Revenues

Revenues from this fund come mainly from water and sewer sales for both residential and commercial customers. Revenues are trending as expected for budget purposes, and have increased over the same period of last fiscal year by \$74,441. The budget for FY 16-17 was reduced by \$617,000 due to revenues last fiscal year.

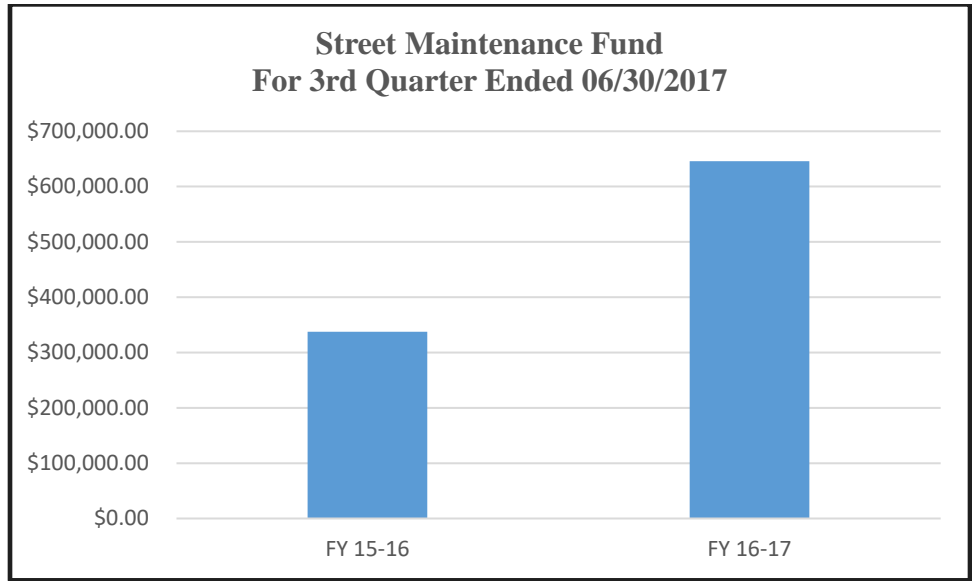


	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Adjusted Annual Budget	\$7,833,818.00	\$8,589,372.00	\$8,496,990.00	\$8,570,884.00	\$7,953,785.00
Actuals 3rd Quarter	\$6,382,805.83	\$6,055,793.60	\$6,015,876.98	\$6,037,356.04	\$6,111,797.10
Actuals vs Budget	81.48%	70.50%	70.80%	70.44%	76.84%

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 68.89%. 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 3rd Quarter	\$337,606.87	\$645,693.99
Actuals vs Budget	62.99%	68.89%

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 the third quarter FY 16-17 from all sources are on target for budget at 80.83%.

Overall Revenues - All Sources				
Third Quarter Ended June 30, 2017				
Fund	Fund Name	Current Budget	Revenues	Percentage
001	General Fund	18,550,111.29	14,825,314.77	79.92%
002	Tourism Fund	527,075.00	371,145.88	70.42%
005	PD State Seizure Fund	100.00	366,012.27	366012.27%
009	Law Enf Off Stand - PD	0.00	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	1,516,839.02	93.02%
012	UF Debt Service	1,550,735.00	1,165,188.34	75.14%
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	7,397.10	61.64%
026	Golf Course Capital Maint	6,344.00	0.00	0.00%
028	PD Federal Seizure Fund	15.00	69.66	0.00%
031	Muni Court Technology Fund	15,000.00	9,813.03	65.42%
033	CO Series 2016-GF	1,379,006.92	1,647,196.27	119.45%
039	CO Series 2002-GF	0.00	35.82	0.00%
051	Utility Fund	7,953,785.00	6,113,094.20	76.86%
054	UF Capital Projects	136,295.24	107,321.51	78.74%
055	Stormwater Drainage	225,000.00	169,580.74	75.37%
062	CO Series 2005-UF	0.00	560.65	0.00%
065	CO Series 2011-GF	0.00	136.88	0.00%
066	CO Series 2011-UF	2,600.00	4,963.35	190.90%
067	CO Series 2013-GF Streets	0.00	67.70	0.00%
068	CO Series 2013-Drainage	10,000.00	4,094.36	40.94%
077	FEMA FF Assistance	400,000.00	409,434.00	102.36%
078	TX Parks & Wildlife	37,709.00	9,936.75	0.00%
079	TX Capital Main St Grant	150,000.00	11,250.00	7.50%
080	Homeland Security Grant	27,000.00	27,000.00	100.00%
082	TX CDBG Grant	200,000.00	51,150.00	25.58%
087	Solid Waste Capital Projects	506,000.00	389,899.53	77.06%
090	Landfill Closure	468,395.00	400,400.55	85.48%
091	GF Capital Projects	0.00	1,986.32	0.00%
092	Street Fund	937,229.38	645,693.99	68.89%
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	254,514.00	67.17%
099	Disaster Response Recovery	7,904.62	5,928.47	75.00%
138	Self Insurance	3,332,782.02	2,454,036.95	73.63%
	Revenue Fund Totals	39,232,632.76	31,712,450.45	80.83%

IV. Overall Expenditures

Overall expenditures are on target for the third quarter FY 16-17 at 61.56%.

Overall Expenditures - All Sources				
Second Quarter Ended June 30, 2017				
Fund	Fund Name	Budget	Expenditures	Percentage
001	General Fund	18,962,442.05	13,001,909.21	68.57%
002	Tourism Fund	872,117.00	567,353.88	65.05%
005	PD State Seizure Fund	692,220.00	377,405.48	54.52%
009	Law Enf Off Stand - PD	1,000.00	3,280.00	328.00%
011	GO Debt Service	1,554,791.00	681,196.45	43.81%
012	UF Debt Service	1,549,735.00	209,367.50	13.51%
016	Stoneward	0.00	55,633.05	0.00%
017	Borderstar Grant	0.00	20,462.53	0.00%
025	Building Security Fund	100,000.00	5,506.21	5.51%
027	EMS	0.00	3,454.78	0.00%
028	PD Federal Seizure Fund	30,000.00	10,000.00	0.00%
031	Muni Court Technology Fund	45,150.00	21,331.03	47.24%
033	CO Series 2016-GF	7,861,257.52	3,094,203.15	39.36%
034	CO Series 2002-2002A	0.00	136.88	0.00%
039	CO Series 2002-GF	4,928.16	13.56	0.28%
051	Utility Fund	8,768,137.24	6,011,040.45	68.56%
054	UF Capital Projects	1,442,368.00	156,460.51	10.85%
055	Stormwater Drainage	294,250.00	219,862.50	74.72%
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	453,708.79	73.90%
067	CO Series 2013-GF Streets	37,229.38	37,229.38	100.00%
068	CO Series 2013-Drainage	1,526,329.00	323,617.07	21.20%
071	FEMA Assistance	0.00	23,546.79	0.00%
077	FEMA FF Assistance	400,000.00	408,228.84	102.06%
078	TX Parks & Wildlife Grant	37,709.00	5,356.53	14.20%
079	TX Capital Main St Grant	150,000.00	62,360.99	41.57%
080	Homeland Security Grant	27,000.00	27,620.00	102.30%
082	TX CDBG Grant	200,000.00	130,192.03	65.10%
087	Solid Waste Capital Projects	855,362.96	978,002.64	114.34%
090	Landfill Closure	1,969,544.00	1,806,458.83	91.72%
092	Street Fund	886,205.42	471,523.32	53.21%
093	Park Maintenance Fund	87,319.30	5,630.39	6.45%
096	Insurance Claim Recovery	1,551,902.29	1,258,649.00	81.10%
098	Economic Development	377,309.95	256,091.28	67.87%
099	Disaster Response Recovery	51,060.00	50,919.62	99.73%
138	Self Insurance	3,319,000.00	2,677,821.88	80.68%
	Expenditure Fund Totals	54,376,445.50	33,475,699.57	61.56%

V. Expenditure Budget Amendments

Expenditure Budget Amendments		
Expenditures:		
Original Budget		46,900,740.00
Current Budget		54,376,445.50
Budget Amendment		7,475,705.50
Ordinance #	Purpose	Amendment 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
		\$ 258,266.91
002-Tourism Fund		
2016-55	La Posada Donation for Christmas Decorations	\$ 4,000.00
2016-59	Roll Over Addtl Capital Projects	\$ 41,500.00
		\$ 45,500.00
005-PD State Seizure Fund		
2017-07	CH 59 PD Equipment	\$ 40,000.00
2017-09	Lexipol Subscription	\$ 9,328.00
		\$ 49,328.00
028-PD Federal Seizure Fund		
2016-63	Impress Funds	\$ 30,000.00
		\$ 30,000.00
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
		\$ 4,101,321.00

Ordinance #	Purpose	Amendment Amount
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
		\$ 255,077.00
054-UF Capital Projects		
2017-19	Water Meters	\$ 65,000.00
		\$ 65,000.00
068-CO Series 2013-Drainage		
2016-56	Roll Over Grant Projects	\$ 10,000.00
		\$ 10,000.00
078-Texas Parks & Wildlife Community Outdoor Outreach Grant		
2016-62	TX Parks Wildlife Grant for Summer Outdoor Programs	\$ 37,709.00
		\$ 37,709.00
079-TX Capital Main Street Grant		
2016-56	Roll Over Grant Projects	\$ 150,000.00
		\$ 150,000.00
080-Homeland Security Grant		
2016-56	Roll Over Grant Projects	\$ 27,000.00
		\$ 27,000.00
082-TXCDBG Grant# 7215270		
2016-56	Roll Over Grant Projects	\$ 200,000.00
		\$ 200,000.00
090-Landfill Closure Fund		
2016-57	Landfill Expansion	\$ 314,168.00
2017-13	Landfill Equipment	\$ 27,740.00
		\$ 341,908.00
093-Park Maintenance Fund		
2016-18	Storm Damage Repair	\$ 87,319.30
		\$ 87,319.30
096-Insurance 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
		\$ 1,551,902.29
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

Ordinance #	Purpose	Amendment Amount
098-Economic Development Fund		
2017-08	Sale of CARE/GCS Bldg	\$ 214,314.00
		\$ 214,314.00
Total Budget Amendments through 06/30/2017		\$ 7,475,705.50

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 third quarter, June 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.
- 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 June 30, 2017, the receivable was \$5,188,702.51. There is a corresponding \$5,148,208.37 allowance for uncollectible accounts leaving an anticipated collection amount of \$40,494.14. Finance plans on bringing forward a request to commissioners to write-off \$2.7 million as provided by Intermedix. We have contracted with a company to provide collection services. We are only in the beginning stage of this contract and are working with Intermedix to provide information on the remaining past due accounts so we can provide that information to the collection agency.
- Sanitation Service – this is for garbage sales for both residential and commercial accounts. As of June 30, 2017, this receivable was \$428,478.13. There is a corresponding allowance for uncollectible accounts in the amount of \$341,784.40 leaving an anticipated collection amount of \$86,693.73. These accounts will be 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 June 30, 2017 the following balances existed:
 - Demolition Liens \$188,005.44
 - Paving Liens \$1,317.80
 - Abatement of Noxious Matter \$154,327.89
 - Weed Liens \$423,281.33

Linebarger is used for collection services.

- Water Accounts – this is for water service for both residential and commercial customers. As of June 30, 2017 this receivable was \$737,780.85

- Sewer Accounts – this is for sewer service for both residential and commercial customers. As of June 30, 2017 this receivable was \$382,154.53. There is a corresponding allowance for uncollectible accounts of \$588,330.38 for both water and sewer accounts receivable leaving an anticipated collection of \$531,605. The allowance account is normally adjusted at year end.

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	Carry over project In progress
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
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	\$16,011	Completed

Department	Description	Approved Budget	Status
	066-5-7003-54300		
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

VI. 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.

VII. 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
General Fund 001				
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

Fund 001 General Fund Continued

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
Reallocate budget between City Hall Complex and Municipal Bldg.	1020-31100 Communcation	(\$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)		

Fund 001 General Fund Continued

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
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

Fund 001 General Fund Continued

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
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

Fund 001 General Fund Continued

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
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

Fund 001 General Fund Continued

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
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)		

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
<u>Fund 002 - Tourism</u>				
Budget Cleanup	1076-11100 Salaries	(\$5,100.00)	1076-31400 Prof Services	\$5,100.00
<u>Fund 033 - CO Series 2016</u>				
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

Fund 033 CO Series 2016 Continued

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
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 Phl	\$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

Explanation	Transfer From		Transfer To	
	Account	Amount	Account	Amount
<u>Fund 051 - Utility Fund</u>				
Replace AC units	6001-54100 Water Line	(\$15,000.00)	7001-54300 Utility Plant	\$15,000.00
<u>Fund 054 - UF Capital Projects</u>				
Water Meters Temporary Trsf	6201-71300 Water Meters	(\$65,000.00)	6202-22800 Water Meters	\$65,000.00
<u>Fund 068 - CO 2013 Drainage</u>				
Drainage Master Plan	3050-53100 Drainage	(\$100,000.00)	3050-31400 Prof Services	\$100,000.00
<u>Fund 087 - Solid Waste Capital Projects</u>				
Reallocate for street maintenance	3050-52105 Street & Bridge-Alley	(\$50,000.00)	3050-52100 Street & Bridge	\$50,000.00
<u>Fund 090 - Landfill Closure</u>				
Sector 4 Expansion	1703-31400 Prof Services	(\$158,635.00)	1703-71400 Landfill Expansion	\$158,635.00
<u>Fund 096 - Insurance Claim Recovery</u>				
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

VIII. Estimated Fund Balances

The schedule below represents the estimated Fund Balance for each fund. 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 Balance	Budgeted Revenues	Budgeted Transfers In	Revenue Amendments	Budgeted Expenditures	Budgeted Transfers Out	Expenditure Amendments	FY 16-17 Ending Fund Balance
001	5,827,797.49	16,933,217.00	1,507,233.00	109,661.29	18,573,331.14	130,844.00	258,266.91	5,415,466.73
025	88,889.93	12,000.00	0.00	0.00	100,000.00	0.00	0.00	889.93
087	350,064.38	506,000.00	0.00	0.00	146,473.96	708,889.00	0.00	701.42
090	2,479,993.52	270,500.00	197,895.00	0.00	1,627,636.00	0.00	341,908.00	978,844.52
091	1,238.13	0.00	0.00	0.00	0.00	0.00	0.00	1,238.13
092	300,010.42	900,000.00	37,229.38	0.00	839,998.50	46,206.92	0.00	351,034.38
093	0.00	0.00	0.00	87,319.30	0.00	0.00	87,319.30	0.00
Totals	9,047,993.87	18,621,717.00	1,742,357.38	196,980.59	21,287,439.60	885,939.92	687,494.21	6,748,175.11

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

- Budgeted Expenditures and Transfers Out for FY 16-17 were \$18,704,175
- Plus the amount of approved expenditure amendments = \$18,962,442 x 25% = \$4,740,611 minimum ending fund balance
- Based on what we know today, the ending fund balance of \$5,415,467 for FY 16-17 has a surplus reserve of \$674,856
- Estimated Ending Fund Balance for FY 16-17 is 28.56%

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

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

Police Forfeiture Funds

Fund	FY 16-17 Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Revenue Amendments	Budgeted Expenditures	Budgeted Transfers Out	Expenditure Amendments	FY 16-17 Ending Fund Balance
005	1,496,853.70	100.00	0.00	0.00	642,892.00	0.00	49,328.00	804,733.70
028	187,734.05	15.00	0.00	0.00	0.00	0.00	30,000.00	157,749.05
031	41,563.57	15,000.00	0.00	0.00	45,150.00	0.00	0.00	11,413.57
Totals	1,726,151.32	15,115.00	0.00	0.00	688,042.00	0.00	79,328.00	973,896.32

Fund 005 – State Forfeiture
 Fund 031 – Municipal Court Technology
 Fund 028 – Federal Forfeiture

Debt Service – General Fund

Fund	FY 16-17 Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Revenue Amendments	Budgeted Expenditures	Budgeted Transfers Out	Expenditure Amendments	FY 16-17 Ending Fund Balance
011	618,994.44	1,507,823.00	122,750.00	0.00	1,554,791.00	0.00	0.00	694,776.44
Totals	618,994.44	1,507,823.00	122,750.00	0.00	1,554,791.00	0.00	0.00	694,776.44

Capital Improvement Funds – General Fund

Fund	FY 16-17 Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Revenue Amendments	Budgeted Expenditures	Budgeted Transfers Out	Expenditure Amendments	FY 16-17 Ending Fund Balance
033	6,430,827.00	4,800.00	674,206.92	700,000.00	3,759,936.52	0.00	4,101,321.00	(51,423.60)
034	136.88	0.00	0.00	0.00	0.00	0.00	0.00	136.88
039	4,929.57	0.00	0.00	0.00	4,928.16	0.00	0.00	1.41
065	2,151.40	0.00	0.00	0.00	0.00	0.00	0.00	2,151.40
067	71,664.46	0.00	0.00	0.00	0.00	37,229.38	0.00	34,435.08
Totals	6,509,709.31	4,800.00	674,206.92	700,000.00	3,764,864.68	37,229.38	4,101,321.00	(14,698.83)

***Fund 033 - Unallocated interest will cover the fund balance deficit*

Fund 033 – CO Series 2016
 Fund 039 – CO Series 2002-2002A
 Fund 067 – CO Series 2013

Fund 034 – CO Series 1998
 Fund 065 – CO Series 2011

Special Purpose Funds

Fund	FY 16-17 Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Revenue Amendments	Budgeted Expenditures	Budgeted Transfers Out	Expenditure Amendments	FY 16-17 Ending Fund Balance
026	0.00	0.00	6,344.00	0.00	0.00	0.00	0.00	6,344.00
096	978,652.45	0.00	0.00	650,738.99	0.00	0.00	1,551,902.29	77,489.15
097	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	50,000.00
098	0.00	106,000.00	58,600.00	214,314.00	162,995.95	0.00	214,314.00	1,604.05
099	43,015.00	0.00	0.00	7,904.62	0.00	0.00	51,060.00	(140.38)
Totals	1,021,667.45	106,000.00	114,944.00	872,957.61	162,995.95	0.00	1,817,276.29	135,296.82

***Fund 099 - This fund will be closed in FY 16-17. The deficit will be cleared during Year End Process*

Fund 026 – Golf Course Capital Maint
 Fund 097 – Vehicle Replacement
 Fund 099 – Disaster Response Recovery

Fund 096 – Insurance Claim Recovery
 Fund 098 – Economic Development

Tourism Fund

Fund	FY 16-17 Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Revenue Amendments	Budgeted Expenditures	Budgeted Transfers Out	Expenditure Amendments	FY 16-17 Ending Fund Balance
002	579,675.11	523,075.00	0.00	4,000.00	688,861.00	137,756.00	45,500.00	234,633.11
Totals	579,675.11	523,075.00	0.00	4,000.00	688,861.00	137,756.00	45,500.00	234,633.11

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 26.90%.

Enterprise – Utility Funds

Fund	FY 16-17 Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Revenue Amendments	Budgeted Expenditures	Budgeted Transfers Out	Expenditure Amendments	FY 16-17 Ending Fund Balance
012	330,403.26	1,000.00	1,549,735.00	0.00	1,549,735.00	0.00	0.00	331,403.26
051	3,557,181.16	7,946,018.00	7,767.00	0.00	5,825,180.00	2,687,880.24	255,077.00	2,742,828.92
054	1,240,452.19	2,000.00	69,295.24	65,000.00	1,377,368.00	0.00	65,000.00	(65,620.57)
055	163,639.76	225,000.00	0.00	0.00	1,100.00	293,150.00	0.00	94,389.76
062	108,250.88	0.00	0.00	0.00	108,162.23	0.00	0.00	88.65
066	866,324.67	2,600.00	0.00	0.00	333,916.00	280,000.00	0.00	255,008.67
068	2,782,588.58	10,000.00	0.00	0.00	1,516,329.00	0.00	10,000.00	1,266,259.58
Totals	9,048,840.50	8,186,618.00	1,626,797.24	65,000.00	10,711,790.23	3,261,030.24	330,077.00	4,624,358.27

*** Fund 054 - the Collections Renovation project will be adjusted to cover fund balance deficit*

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

- Budgeted Expenditures, Transfers Out, and approved Expenditure Amendments for FY 16-17 are \$8,768,137 x 25% = required fund balance of \$2,192,034
- Based on what we know today, the estimated ending fund balance of \$2,742,829 for FY 16-17 has a surplus reserve of \$550,795
- Estimated Ending Fund Balance for FY 16-17 is 31.28%

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

Fund 012 – Debt Service

Fund 051 – Utility Fund

Fund 054 – Capital Projects

Fund 055 – Storm Water Drainage

Fund 062 – CO Series 2005

Fund 066 – CO Series 2011

Fund 068 – CO Series 2013

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	Budgeted Revenues	Budgeted Transfers In	Revenue Amendments	Budgeted Expenditures	Budgeted Transfers Out	Expenditure Amendments	FY 16-17 Ending Fund Balance
138	895,608.84	3,332,782.02	0.00	0.00	3,319,000.00	0.00	0.00	909,390.86
Totals	895,608.84	3,332,782.02	0.00	0.00	3,319,000.00	0.00	0.00	909,390.86

Grant Funds

Fund	FY 16-17 Beginning Fund Balance	Budgeted Revenues	Budgeted Transfers In	Revenue Amendments	Budgeted Expenditures	Budgeted Transfers Out	Expenditure Amendments	FY 16-17 Ending Fund Balance
009	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	(1,000.00)
013	56.76	0.00	0.00	0.00	0.00	0.00	0.00	56.76
030	2,365.02	0.00	0.00	0.00	0.00	0.00	0.00	2,365.02
071	(45,463.93)	0.00	0.00	0.00	0.00	0.00	0.00	(45,463.93)
077	0.00	359,100.00	40,900.00	0.00	400,000.00	0.00	0.00	0.00
078	0.00	0.00	0.00	37,709.00	0.00	0.00	37,709.00	0.00
079	0.00	0.00	0.00	150,000.00	0.00	0.00	150,000.00	0.00
080	0.00	0.00	0.00	27,000.00	0.00	0.00	27,000.00	0.00
082	0.00	0.00	0.00	200,000.00	0.00	0.00	200,000.00	0.00
Totals	(43,042.15)	359,100.00	40,900.00	414,709.00	401,000.00	0.00	414,709.00	(44,042.15)

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

***Fund 071 expenditures were paid out of General Fund FY 15-16 and they had to be reclassified for audit purposes. Fund balance will be adjusted once FEMA funds are received in FY 16-17*

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