

CITY OF CORPUS CHRISTI
BUDGET -VS- ACTUAL MONTHLY REPORT
April 30, 2018

SUMMARY BY FUND	CURRENT MONTH					YEAR-TO-DATE					ANNUAL AMENDED BUDGET
	ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)	ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)	
	PRIOR YEAR	CURRENT YEAR				PRIOR YEAR	CURRENT YEAR				
REVENUES											
GENERAL PROPERTY TAXES	1,008,486	1,135,668	695,232	440,436	63.35%	67,080,175	69,132,327	70,388,947	(1,256,620)	-1.79%	72,001,866
SALES TAXES	5,075,410	5,589,833	5,051,165	538,668	10.66%	31,273,636	34,339,517	32,246,184	2,093,333	6.49%	53,934,000
OTHER TAXES	309,607	357,655	349,757	7,898	2.26%	11,883,114	10,484,463	12,359,487	(1,875,024)	-15.17%	12,978,199
FRANCHISE FEES	827,259	726,023	768,558	(42,535)	-5.53%	7,144,564	6,535,601	8,918,471	(2,382,870)	-26.72%	17,454,365
GENERAL GOVERNMENT SVCS	24,071	5,394	5,002	392	7.83%	51,130	34,556	36,014	(1,458)	-4.05%	62,724
ANIMAL CARE SERVICES	7,452	10,692	6,808	3,884	57.05%	59,957	56,322	47,656	8,666	18.18%	81,700
OTHER PERMITS & LICENSES	12,900	(17,754)	10,207	(27,961)	-273.94%	235,485	119,398	144,449	(25,051)	-17.34%	195,392
HEALTH SERVICES	84,984	85,071	107,456	(22,385)	-20.83%	897,235	878,050	752,192	125,858	16.73%	1,289,500
LIBRARY SERVICES	10,781	9,804	10,026	(222)	-2.22%	69,467	69,900	70,182	(282)	-0.40%	120,312
SOLID WASTE SERVICES	2,850,948	3,535,259	3,269,411	265,848	8.13%	21,411,172	23,467,331	22,885,877	581,454	2.54%	39,232,928
MUNICIPAL COURT FEES	425,234	508,773	412,403	96,369	23.37%	2,944,885	3,214,722	2,973,235	241,487	8.12%	5,035,162
PUBLIC SAFETY SERVICES	1,113,135	1,196,252	1,211,957	(15,705)	-1.30%	7,019,150	7,164,843	8,483,699	(1,318,856)	-15.55%	14,541,272
MUSEUM FEES	158,266	2,006	62,901	(60,895)	-96.81%	466,046	19,426	141,813	(122,387)	-86.30%	618,171
INTEREST ON INVESTMENTS	93,046	108,160	29,167	78,993	270.83%	339,399	607,859	231,169	376,690	162.95%	377,000
INTERGOVERNMENTAL SVCS	12,253	101,315	151,092	(49,777)	-32.94%	1,304,982	1,664,447	1,139,423	525,024	46.08%	1,894,883
RECREATION SERVICES	177,754	908,093	1,156,376	(248,283)	-21.47%	2,471,246	2,468,137	2,837,791	(369,654)	-13.03%	4,421,201
OTHER REVENUE	105,834	194,813	100,000	94,813	94.81%	322,806	5,312,723	4,771,728	540,995	11.34%	5,092,057
ADMIN CHARGES	529,247	553,993	560,885	(6,892)	-1.23%	3,699,814	3,872,667	3,872,667	0	0.00%	6,662,393
INTERFUND CONTRIBUTIONS	321,858	522,689	522,689	(0)	0.00%	2,264,210	3,670,820	3,670,820	0	0.00%	7,550,574
REIMBURSEMENT REVENUE	0	0	0	0	#DIV/0!	0	0	0	0	#DIV/0!	0
TOTAL GENERAL FUND REVENUE	13,148,524	15,533,739	14,481,092	1,052,646	7.27%	160,938,474	173,113,110	175,971,804	(2,858,694)	-1.62%	243,543,700

CITY OF CORPUS CHRISTI
BUDGET -VS- ACTUAL MONTHLY REPORT
 April 30, 2018

SUMMARY BY FUND	CURRENT MONTH					YEAR-TO-DATE					ANNUAL AMENDED BUDGET
	ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)	ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)	
	PRIOR YEAR	CURRENT YEAR				PRIOR YEAR	CURRENT YEAR				
EXPENSES											
MAYOR	735	5,346	16,205	10,859	67.01%	63,080	86,283	113,436	27,152	23.94%	194,461
CITY COUNCIL	0	8,367	11,973	3,606	30.12%	45,348	55,707	83,811	28,104	33.53%	143,675
LEGAL	244,050	248,159	276,629	28,470	10.29%	1,691,350	1,689,540	1,936,404	246,863	12.75%	3,319,549
CITY AUDITOR	1,469	24,860	35,433	10,573	29.84%	229,233	176,891	248,032	71,141	28.68%	425,198
CITY MANAGER	181,567	159,427	197,680	38,253	19.35%	1,099,841	1,194,657	1,383,761	189,103	13.67%	2,372,161
CITY SECRETARY	11,898	51,277	52,873	1,596	3.02%	478,219	330,707	370,109	39,402	10.65%	634,473
FINANCE	274,279	327,602	517,451	189,850	36.69%	3,159,887	3,236,398	3,622,160	385,763	10.65%	6,209,418
OFFICE OF MANAGEMENT AND BUDGET	70,854	72,809	88,376	15,567	17.61%	404,763	506,728	618,634	111,906	18.09%	1,060,516
HUMAN RESOURCES	143,643	130,663	168,240	37,577	22.34%	881,514	939,492	1,177,681	238,189	20.23%	2,018,881
MUNICIPAL COURT - JUDICIAL	84,199	91,824	98,251	6,427	6.54%	608,188	655,401	687,759	32,358	4.70%	1,179,016
MUNICIPAL COURT - ADMINISTRATION	269,036	318,693	354,835	36,142	10.19%	2,300,727	2,174,784	2,483,844	309,060	12.44%	4,258,018
MUSEUMS	347,910	123,625	129,533	5,908	4.56%	931,534	917,675	906,731	(10,944)	-1.21%	1,554,395
FIRE	3,484,318	4,113,924	4,674,918	560,994	12.00%	29,917,293	30,672,699	32,724,424	2,051,725	6.27%	56,099,013
POLICE	2,452,454	6,194,407	6,269,585	75,178	1.20%	37,934,801	40,808,267	43,887,094	3,078,827	7.02%	75,235,019
HEALTH SERVICES	243,972	252,370	416,981	164,611	39.48%	1,498,284	1,598,980	2,918,869	1,319,888	45.22%	5,003,775
ANIMAL CARE SERVICES	214,389	207,415	274,843	67,427	24.53%	1,410,584	1,411,258	1,923,899	512,640	26.65%	3,298,112
LIBRARY SERVICES	286,328	428,632	334,944	(93,688)	-27.97%	2,123,021	2,216,982	2,344,609	127,627	5.44%	4,019,329
PARK & RECREATION	152,653	1,248,343	1,561,463	313,120	20.05%	8,592,413	8,686,685	10,930,242	2,243,558	20.53%	18,737,558
STREET SERVICES	0	233,672	336,333	102,662	30.52%	2,278,582	1,711,777	2,354,334	642,557	27.29%	4,036,001
SOLID WASTE SERVICES	1,251,737	3,270,953	2,986,015	(284,938)	-9.54%	13,359,477	21,159,614	20,902,103	(257,512)	-1.23%	35,832,176
COMMUNITY DEVELOPMENT	155,972	156,747	180,645	23,898	13.23%	1,180,526	1,040,856	1,264,518	223,662	17.69%	2,167,745
COMPREHENSIVE PLANNING	87	27,552	103,619	76,067	73.41%	96,413	177,505	725,332	547,827	75.53%	1,243,426
TOURISM	0	0	0	0	#DIV/0!	0	459	0	(459)	#DIV/0!	0
ECONOMIC DEVELOPMENT	2,148,500	644,024	197,773	(446,251)	-225.64%	552,797	945,909	1,384,412	438,503	31.67%	2,373,278
TRANSFER TO STREET	0	1,130,601	1,130,601	0	0.00%	8,575,639	7,914,208	7,914,208	0	0.00%	13,567,213
OPERATING TRANSFERS OUT	100,083	245,780	359,687	113,907	31.67%	1,934,041	3,649,327	2,517,810	(1,131,518)	-44.94%	4,316,245
RESERVE APPROPRIATION	(54,044)	0	0	0	0.00%	0	0	0	0	0.00%	2,465,914
ACCRUED PAY RESERVE	0	0	0	0	0.00%	0	0	0	0	0.00%	1,400,000
OTHER ACTIVITIES	28,113	0	0	0	0.00%	0	0	0	0	0.00%	250,000
TOTAL GENERAL FUND EXPENSES	12,094,201	19,717,072	20,774,888	1,057,816	5.09%	121,347,554	133,958,790	145,424,214	11,465,423	7.88%	253,414,566

CITY OF CORPUS CHRISTI
BUDGET -VS- ACTUAL MONTHLY REPORT
April 30, 2018

SUMMARY BY FUND	CURRENT MONTH				
	ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)
	PRIOR YEAR	CURRENT YEAR			
GENERAL FUND (1020)					
Revenue	13,148,524	15,529,739	14,177,116	1,352,622	9.5%
Expenses	12,094,201	19,717,072	20,774,888	(1,057,816)	-5.1%
ENTERPRISE FUNDS					
Revenue	23,621,415	37,968,962	40,047,995	(2,079,033)	-5.2%
Expenses	51,582,056	34,305,958	37,429,561	3,123,603	8.3%
INTERNAL SERVICE FUNDS					
Revenue	7,057,612	7,974,191	7,366,285	607,906	8.3%
Expenses	6,515,377	9,451,463	9,769,390	311,329	3.2%
DEBT SERVICE FUNDS					
Revenue	7,333,281	6,921,615	5,839,986	1,081,629	18.5%
Expenses	400	1,957,739	10,185,380	8,227,642	80.8%
SPECIAL REVENUE FUNDS					
Revenue	7,474,204	7,595,669	9,294,616	(1,698,947)	-18.3%
Expenses	5,840,209	7,999,835	10,334,708	2,959,729	28.6%

YEAR-TO-DATE					ANNUAL AMENDED BUDGET	
ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)		
PRIOR YEAR	CURRENT YEAR					
GENERAL FUND (1020)						
Revenue	160,938,474	173,113,110	174,102,893	(989,783)	-0.6%	243,543,700
Expenses	121,347,554	133,958,790	145,424,214	(11,465,423)	-7.9%	253,414,566
ENTERPRISE FUNDS						
Revenue	165,877,563	173,811,496	181,268,475	(7,456,978)	-4.1%	308,097,097
Expenses	172,261,859	161,647,823	196,306,929	(34,659,106)	-17.7%	328,707,653
INTERNAL SERVICE FUNDS						
Revenue	51,922,492	55,209,485	61,780,666	(6,571,181)	-10.6%	106,904,932
Expenses	54,737,810	53,644,208	68,385,733	(14,741,525)	-21.6%	117,232,684
DEBT SERVICE FUNDS						
Revenue	92,885,636	86,307,959	69,401,695	16,906,264	24.4%	118,974,334
Expenses	66,528,132	61,465,040	71,297,662	(9,832,623)	-13.8%	122,224,564
SPECIAL REVENUE FUNDS						
Revenue	71,787,627	67,858,593	62,609,025	5,249,568	8.4%	108,452,275
Expenses	43,940,854	45,622,109	74,401,246	(28,779,136)	-38.7%	128,538,630

**CITY OF CORPUS CHRISTI
BUDGET -VS- ACTUAL MONTHLY REPORT
FOR THE 7 MONTHS ENDING April 30, 2018**

NOTES

<u>General Fund</u>	6 Months Ending		
	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues	175,971,804	173,113,110	-2,858,694
General Property Tax	70,388,947	69,132,327	-1,256,620
A greater number of property owners elected to pay quarterly due to the storm. We will see a correction in coming months.			
Sales tax	32,246,184	34,339,517	2,093,333
Positive trend continues as we are up for the 7 months.			
Other Taxes	12,359,487	10,484,463	-1,875,024
Due mostly to Industrial in lieu of taxes shortfall of almost \$1.8 million.			
Franchise Fees	8,918,471	6,535,601	-2,382,870
Variance due to timing of franchise payments. We do anticipate this revenue to come in lower then			
Public Safety Svcs	8,483,699	7,164,843	-1,318,856
Emergency Call revenue, Towing & Storage charges, 911 Wireless and Wireline and Parking revenue are all under budgeted numbers. Emergency Call revenue and Towing & Storage charges are a			
Recreation Svcs	2,837,791	2,468,137	-369,654
This revenue is seasonal and we anticipate it to come in at budgeted levels by year end.			
	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
Expenditures	145,424,214	133,958,790	(11,465,423)

Enterprise Funds

	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
Water Fund Revenue	83,127,341	84,973,725	1,846,384
Revenues are above budgeted amounts largely due to the transfer for Bureau or Reclamation debt. Operating revenues are under budget mostly due to implementation of the new billing system.			
Gas Fund Revenue	23,946,463	19,908,386	-4,038,077
Due to Purchased Gas Adjustment - Cost of Natural Gas lower than budgeted so we have lower revenues and expenditures.			
Wastewater Fund Revenue	46,833,591	40,983,422	-5,850,169
Starting in the second quarter the City moved to charging for wastewater usage based on actual water consumption. We expect revenues to return to significantly increase in the second half of the fiscal year.			

Water Fund	85,890,868	71,903,974	13,986,894
Under budgeted amounts mostly in Salaries, Prof Svcs, chemicals, vehicles and Trans to Water CIP (\$1M). Do have \$4M in encumbrances			
Gas Fund	23,168,598	18,775,435	4,393,163
Under budgeted amounts in Gas Purchases (\$4M) & Salary savings and Professional Services			
WW Fund	49,271,990	34,859,141	14,412,849
Under budgeted amounts mostly in Salaries, Prof Svcs, vehicles and Trans to WW CIP (\$1,750,000). Do have \$4.3M in encumbrances			
Airport Fund	5,782,478	4,598,132	1,184,346
Harvey org (\$450K), facilities, spread a little among all orgs. \$200K encumbered			
	Budget	Actuals	Variance
TOTAL ENTERPRISE FUND REVENUE	181,268,475	173,811,496	(7,456,978)
TOTAL ENTERPRISE FUND EXPENSE	196,306,929	161,647,823	(34,659,106)

Internal Service Funds

	Budget	Actuals	Variance
Stores Fund Revenue	3,089,297	2,897,281	-192,016
Warehouse sales are down			
Engineering Svcs Fund Revenue	3,736,879	89,722	-3,647,157
Entry for project revenue has not been made yet. Revenue is expected near budgeted levels at years end.			
Police Health Fund Revenue	5,686,723	5,402,401	-284,322
Retiree contribution revenue is low. This is due to the election of a less expensive plan option.			
Citicare Health Fund Revenue	15,278,249	12,778,913	-2,499,336
Employee contribution revenue is short because more employees chose the value plan than anticipated. Emp Contribution budgeted at 51% Choice & 49% value. Actuals are 13% Choice & 87% Value.			
Stores	3,526,285	2,970,767	555,517
Spread throughout organization, mostly cost of goods sold in warehouse and vacancies.			
Fleet Maintenance	14,455,677	9,002,261	5,453,416
Behind in purchasing for future replacement, \$9M budgeted, have spent only \$1.3M, \$4.6M Encumbered. Remaining in vacancy savings and service station.			
Facilities Maintenance	3,911,120	2,603,053	1,308,067
Have a reserve for \$1,020,000, 0 spent so this is \$550K short Have encumbrances of \$476K. Remaining in vacancy savings.			

Engineering Svs Fund	4,401,662	3,293,753	1,107,909
Spread throughout organization, mostly vacancies			
Fire Health	5,434,704	5,711,144	-276,439
Claim costs are above budgeted levels, Increased amount of catastrophic claims			
Citicare Health Fund	12,637,538	8,594,986	4,042,552
Reverse effect from the revenue note. Potentially we could see an increase in the second half of the year.			
General Liability	3,755,336	3,060,360	694,976
Insurance premiums are about \$500K and damage claims are about \$200K less than budgeted. We expect this to increase and reach budgeted levels by year end.			

	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
TOTAL INTL SERVICE FUND REVENUE	61,780,666	55,209,485	(6,571,181)
TOTAL INTL SERVICE FUND EXPENSE	68,385,733	53,644,208	(14,741,525)

Special Revenue Funds

	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
HOT Fund Revenue	6,869,439	8,016,786	1,147,347
Mostly due to increased activity resulting from Hurricane.			
Seawall Fd Revenue	5,628,953	6,059,563	430,610
Increase sales tax revenue			
Arena Fd Revenue	5,329,772	5,771,675	441,903
Increase sales tax revenue			
Business & Job Dev Fd Revenue	5,371,285	5,694,101	322,816
Increase sales tax revenue			
Dev Services Fd Revenue	3,229,032	5,010,742	1,781,709
Permit revenue up due mostly to increased activity after storm.			
C.C. Crime Control Revenue	3,866,625	4,315,237	448,612
Increase sales tax revenue Through 1st Qtr we have received 41% of budgeted permit revenue.			
HOT Fund	11,504,110	9,351,986	2,152,124
100K Economic Dev. 168K in Harvey 200K in Art Grants 300K in Advertising Reimburse. Rest in Convention Center Capital and Maintenance			
Street Fund	26,758,999	13,504,100	13,254,899
SPMP project time line			
TIF #2	815,498	167,763	647,735
Debt Payment not made yet			
TIF #3	1,457,113	416,687	1,040,427
Project time lines			

Seawall Fund	3,477,731	1,686,669	1,791,062
No transfer made yet to Seawall CIP - budgeted \$4,050,000			
Business & Job Dev Fd	5,875,094	1,127,091	4,748,003
Small & Large incentives not paid out yet			
Dev Services Fd	4,500,583	2,979,200	1,521,384
Salary and professional Services, \$725K encumbered			
Visitors Facilities	7,873,060	5,484,397	2,388,663
Capital Improvement project time lines			

	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
TOTAL SPECIAL REVENUE FUND REVENUE	62,609,025	67,858,593	5,249,568
TOTAL SPECIAL REVENUE FUND EXPENSE	74,401,246	45,622,109	(28,779,136)