

**CITY OF CORPUS CHRISTI**  
**BUDGET -VS- ACTUAL MONTHLY REPORT**  
February 28, 2018

GENERAL 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				
<b>REVENUES</b>											
GENERAL PROPERTY TAXES	14,516,597	12,243,935	15,891,792	(3,647,857)	-22.95%	64,570,194	66,404,558	68,285,084	(1,880,526)	-2.75%	72,001,866
SALES TAXES	3,986,418	4,455,079	4,071,022	384,057	9.43%	22,297,475	24,352,366	23,310,205	1,042,161	4.47%	53,934,000
OTHER TAXES	0	0	0	0	#DIV/0!	12,366,329	10,412,067	11,954,730	(1,542,663)	-12.90%	12,978,199
FRANCHISE FEES	2,513,142	1,454,530	1,667,936	(213,405)	-12.79%	6,074,728	6,610,521	6,658,335	(47,814)	-0.72%	17,454,365
GENERAL GOVERNMENT SVCS	5,996	5,176	5,002	174	3.48%	16,386	28,093	26,010	2,083	8.01%	62,724
ANIMAL CARE SERVICES	7,974	7,073	6,808	265	3.89%	43,599	36,125	34,040	2,085	6.13%	81,700
OTHER PERMITS & LICENSES	8,390	(1,831)	10,207	(12,038)	-117.94%	131,884	121,488	124,035	(2,547)	-2.05%	195,392
HEALTH SERVICES	85,839	149,256	107,456	41,800	38.90%	691,214	701,043	537,280	163,763	30.48%	1,289,500
LIBRARY SERVICES	10,525	9,754	10,026	(272)	-2.72%	46,654	48,741	50,130	(1,389)	-2.77%	120,312
SOLID WASTE SERVICES	2,988,934	3,775,445	3,269,411	506,034	15.48%	15,385,064	16,789,491	16,347,055	442,436	2.71%	39,232,928
MUNICIPAL COURT FEES	711,951	693,394	415,403	277,990	66.92%	1,955,999	2,125,543	2,145,458	(19,915)	-0.93%	5,035,162
PUBLIC SAFETY SERVICES	1,175,193	1,051,650	1,211,957	(160,307)	-13.23%	4,913,561	4,739,723	6,059,785	(1,320,062)	-21.78%	14,541,272
MUSEUM FEES	37,372	149,875	38,866	111,009	285.62%	222,089	14,860	(8,714)	23,574	-270.52%	618,171
INTEREST ON INVESTMENTS	46,070	84,711	29,167	55,544	190.43%	177,401	396,262	172,835	223,427	129.27%	377,000
INTERGOVERNMENTAL SVCS	(60)	86,450	151,092	(64,642)	-42.78%	1,250,611	1,433,425	1,602,573	(169,148)	-10.55%	1,894,883
RECREATION SERVICES	260,442	261,106	240,379	20,727	8.62%	1,184,336	1,237,624	964,080	273,544	28.37%	4,421,201
OTHER REVENUE	53,258	201,901	100,000	101,901	101.90%	177,455	5,064,652	4,648,362	416,290	8.96%	5,092,057
ADMIN CHARGES	528,181	553,371	553,371	0	0.00%	2,642,047	2,765,364	2,765,364	0	0.00%	6,662,393
INTERFUND CONTRIBUTIONS	320,332	522,689	522,689	(0)	0.00%	1,622,020	2,613,443	2,613,443	0	0.00%	7,550,574
<b>TOTAL GENERAL FUND REVENUE</b>	<b>27,256,554</b>	<b>25,703,563</b>	<b>28,302,585</b>	<b>(2,599,021)</b>	<b>-9.18%</b>	<b>135,769,044</b>	<b>145,895,388</b>	<b>148,290,090</b>	<b>(2,394,701)</b>	<b>-1.61%</b>	<b>243,543,700</b>

**CITY OF CORPUS CHRISTI**  
**BUDGET -VS- ACTUAL MONTHLY REPORT**  
**February 28, 2018**

GENERAL 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				
<b>EXPENSES</b>											
MAYOR	735	15,121	17,412	2,290	13.15%	56,167	70,145	87,059	16,914	19.43%	208,942
CITY COUNCIL	(10,980)	7,519	11,973	4,454	37.20%	32,528	40,096	59,865	19,768	33.02%	143,675
LEGAL	244,050	243,854	281,524	37,670	13.38%	1,208,149	1,193,667	1,407,622	213,955	15.20%	3,378,294
CITY AUDITOR	1,469	30,611	40,364	9,754	24.16%	166,562	128,421	201,822	73,401	36.37%	484,374
CITY MANAGER	184,567	164,610	194,451	29,841	15.35%	787,020	820,322	972,253	151,930	15.63%	2,333,407
CITY SECRETARY	157,097	46,294	53,805	7,511	13.96%	231,564	233,080	269,023	35,942	13.36%	645,654
FINANCE	738,512	721,973	522,728	(199,245)	-38.12%	2,094,564	2,472,806	2,613,642	140,836	5.39%	6,272,740
OFFICE OF MANAGEMENT AND BUDGET	121,889	80,109	89,311	9,201	10.30%	267,434	366,065	446,554	80,488	18.02%	1,071,729
HUMAN RESOURCES	143,643	148,826	171,013	22,187	12.97%	580,949	669,455	855,064	185,609	21.71%	2,052,154
MUNICIPAL COURT - JUDICIAL	84,199	96,064	100,254	4,190	4.18%	431,646	467,378	501,269	33,891	6.76%	1,203,046
MUNICIPAL COURT - ADMINISTRATION	267,237	327,536	366,412	38,877	10.61%	1,670,439	1,519,093	1,832,061	312,969	17.08%	4,396,948
MUSEUMS	1,275	210,806	129,533	(81,273)	-62.74%	631,920	685,747	647,665	(38,083)	-5.88%	1,554,395
FIRE	3,484,318	4,500,628	4,709,293	208,665	4.43%	21,887,539	22,484,046	23,546,464	1,062,417	4.51%	56,511,513
POLICE	2,452,204	5,683,009	6,363,398	680,389	10.69%	27,179,722	28,837,679	31,816,992	2,979,313	9.36%	76,360,781
HEALTH SERVICES	616,025	628,992	308,785	(320,207)	-103.70%	1,539,021	1,130,434	1,543,927	413,492	26.78%	3,705,424
ANIMAL CARE SERVICES	225,369	216,789	289,934	73,145	25.23%	1,022,030	999,681	1,449,668	449,987	31.04%	3,479,203
LIBRARY SERVICES	286,152	304,175	604,506	300,331	49.68%	1,558,382	1,541,599	3,022,530	1,480,931	49.00%	7,254,071
PARK & RECREATION	152,653	1,202,796	1,660,694	457,898	27.57%	6,153,859	6,031,573	8,303,470	2,271,897	27.36%	19,928,329
STREET SERVICES	0	231,207	336,333	105,126	31.26%	1,560,677	1,451,716	1,681,667	229,952	13.67%	4,036,001
SOLID WASTE SERVICES	1,251,735	2,973,268	3,045,787	72,519	2.38%	9,152,474	15,777,523	15,228,936	(548,587)	-3.60%	36,549,447
COMMUNITY DEVELOPMENT	155,970	176,546	188,060	11,514	6.12%	845,956	731,735	940,298	208,563	22.18%	2,256,716
COMPREHENSIVE PLANNING	87	21,042	108,878	87,836	80.67%	67,689	123,825	544,391	420,566	77.25%	1,306,538
TOURISM	0	100	0	(100)	#DIV/0!	0	100	0	(100)	#DIV/0!	1,093,304
ECONOMIC DEVELOPMENT	48,500	23,846	194,982	171,136	87.77%	398,887	276,159	974,908	698,749	71.67%	2,339,778
TRANSFER TO STREET	261,695	1,130,601	1,130,601	0	0.00%	6,146,490	5,653,005	5,653,005	0	0.00%	13,567,213
OPERATING TRANSFERS OUT	100,083	83,925	359,687	275,763	76.67%	1,666,733	3,319,623	1,798,435	(1,521,187)	-84.58%	4,316,245
RESERVE APPROPRIATION	(3,408)	0	0	0	0.00%	0	0	0	0	0.00%	682,785
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
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>10,993,188</b>	<b>19,270,247</b>	<b>21,279,718</b>	<b>2,009,471</b>	<b>9.44%</b>	<b>87,338,402</b>	<b>97,024,977</b>	<b>106,398,590</b>	<b>9,373,614</b>	<b>8.81%</b>	<b>258,782,705</b>

**CITY OF CORPUS CHRISTI**  
**BUDGET -VS- ACTUAL MONTHLY REPORT**  
February 28, 2018

SUMMARY BY FUND	CURRENT MONTH				
	ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)
	PRIOR YEAR	CURRENT YEAR			
<b>GENERAL FUND (1020)</b>					
Revenue	27,256,554	25,703,563	28,302,585	(2,599,021)	-9.2%
Expenses	10,993,188	19,270,247	21,279,718	(2,009,471)	-9.4%
<b>ENTERPRISE FUNDS</b>					
Revenue	22,942,050	21,452,507	22,605,563	(1,153,057)	-5.1%
Expenses	20,570,344	21,062,624	26,409,044	(5,346,419)	20.2%
<b>INTERNAL SERVICE FUNDS</b>					
Revenue	7,089,907	7,746,741	7,366,285	380,456	5.2%
Expenses	7,610,970	6,287,253	9,755,373	(3,468,121)	35.5%
<b>DEBT SERVICE FUNDS</b>					
Revenue	15,567,566	13,701,380	15,059,091	(1,357,711)	-9.0%
Expenses	43,122,864	43,558,884	10,185,380	33,373,504	-327.7%
<b>SPECIAL REVENUE FUNDS</b>					
Revenue	8,889,887	11,449,452	10,628,952	820,501	7.7%
Expenses	2,540,493	5,804,554	10,199,763	(4,395,209)	48.7%

YEAR-TO-DATE					ANNUAL AMENDED BUDGET	
ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)		
PRIOR YEAR	CURRENT YEAR					
<b>GENERAL FUND (1020)</b>						
Revenue	135,769,044	145,895,388	148,290,090	(2,394,701)	-1.6%	243,543,700
Expenses	87,338,402	97,024,977	106,398,590	(9,373,614)	-8.8%	258,782,705
<b>ENTERPRISE FUNDS</b>						
Revenue	120,367,300	115,176,269	123,538,048	(8,361,779)	-6.8%	304,533,622
Expenses	101,108,248	100,033,927	132,045,218	(32,011,291)	24.2%	316,911,440
<b>INTERNAL SERVICE FUNDS</b>						
Revenue	36,571,317	39,357,636	43,358,863	(4,001,227)	-9.2%	106,904,932
Expenses	38,994,988	36,858,143	48,776,866	(11,918,722)	24.4%	117,064,478
<b>DEBT SERVICE FUNDS</b>						
Revenue	77,922,110	71,598,480	72,904,903	(1,306,424)	-1.8%	118,974,334
Expenses	65,749,097	58,458,899	50,926,902	7,531,998	-14.8%	122,224,564
<b>SPECIAL REVENUE FUNDS</b>						
Revenue	57,075,452	49,413,678	45,943,826	3,469,852	7.6%	108,202,725
Expenses	30,266,768	28,353,614	51,375,537	(23,021,924)	44.8%	126,901,290

**CITY OF CORPUS CHRISTI  
BUDGET -VS- ACTUAL MONTHLY REPORT  
FOR THE 5 MONTHS ENDING FEBRUARY 28, 2018**

**NOTES**

**General Fund**

	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
<b>Revenues</b>	148,290,090	145,895,388	(2,394,701)
<b>Sales tax</b>	23,310,205	24,352,366	1,042,161
	Positive trend continues as we are up for the 5 months by \$1,042,161. The current month of January was up by \$384,057 because we had a \$377,513 positive audit adjustment.		
<b>Other Taxes</b>	11,954,730	10,412,067	(1,542,663)
	Due mostly to Industrial in lieu of taxes shortfall of almost \$1.7 million.		
<b>Public Safety Svcs</b>	6,059,785	4,739,723	(1,320,062)
	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 concern and the rest are timing differences.		

	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
<b>Expenditures</b>	106,398,590	97,024,977	(9,373,614)

**Enterprise Funds**

	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
<b>Water Fund Revenue</b>	55,336,500	52,583,010	(2,753,490)
	ICL Residential is short \$800,000. Anticipate this to come in at budget.		
	OCL Commercial is short \$700,000. Anticipate this to come in at budget.		
	Raw water - Contract customers is short \$800,000. Anticipate this to come in at budgeted levels.		
	Short \$200,000 in Disconnect fees and \$300,000 in Late Fees. This is due to Hurricane and implementation of new payment system.		

<b>Gas Fund Revenue</b>	17,052,933	14,774,526	(2,278,407)
	Due to Purchased Gas Adjustment - Cost of Natural Gas lower than budgeted so we have lower revenues and expenditures.		

<b>Wastewater Fund Revenue</b>	33,489,777	30,262,835	(3,226,942)
	ICL Residential and ICL Commercial account for the variance. This is mostly due to the new billing method. This is expected to get back in line in the coming months.		

	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
<b>TOTAL ENTERPRISE FUND REVENUE</b>	123,538,048	115,176,269	(8,361,779)
<b>TOTAL ENTERPRISE FUND EXPENSE</b>	132,045,218	100,033,927	(32,011,291)

**Internal Service Funds**

	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
<b>Stores Fund Revenue</b>	2,223,711	1,955,115	(268,595)

Warehouse sales are less than budgeted, there is a corresponding expenditure reduction in cost of goods sold.

<b>Engineering Svs Fund Revenue</b>	1,882,874	64,833	(1,818,042)
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Entry for project revenue has not been made yet. Revenue is expected near budgeted levels.

<b>Fire Health Expenditures</b>	3,881,932	4,349,256	(467,325)
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Claim costs are above budgeted levels, Increased amount of catastrophic claims. Initial steps are underway to address issue.

<b>Police Health Expenditures</b>	4,052,558	4,065,990	(13,431)
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Expenditures are only slightly more than budgeted amounts; however, our Actuary cautions us that trends are not good. Initial steps are underway to address issue.

<b>Citicare Health Fund Revenues</b>	10,913,035	9,147,340	(1,765,695)
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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.

<b>Citicare Health Fund Expenditures</b>	9,026,813	5,636,066	3,390,747
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Reduction in benefits has had favorable impact on expenses. Potentially we could see an increase in the second half of the year.

<b>Workers Comp Expenditures</b>	1,110,287	1,412,247	(301,960)
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A singular WC case has emerged that is significantly impacting the available funds. Discussions are underway to address issue.

	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
<b>TOTAL INTL SERVICE FUND REVENUE</b>	43,358,863	39,357,636	(4,001,227)
<b>TOTAL INTL SERVICE FUND EXPENSE</b>	48,776,866	36,858,143	(11,918,722)

**Special Revenue Funds**

	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
<b>HOT Fund Revenue</b>	4,249,412	5,588,924	1,339,512

Each month has been \$200,000 - \$400,000 over budgeted amounts, mostly due to increased activity resulting from Hurricane.

<b>Business &amp; Job Dev Fd Revenue</b>	4,873,184	3,115,434	(1,757,750)
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Transfer of remaining funds from Debt Svc Fund (due to Baseball Stadium Debt being paid off) has not been made yet. This totals \$1,928,158

<b>Dev Services Fd Revenue</b>	2,202,746	3,497,263	1,294,518
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Permit revenue up due mostly to increased activity after storm.  
Through 1st Qtr we have received 41% of budgeted permit revenue.

	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
<b>TOTAL SPECIAL REV FUND REVENUE</b>	45,943,826	49,413,678	3,469,852
<b>TOTAL SPECIAL REV FUND EXPENSE</b>	51,375,537	28,353,614	(23,021,924)