

CITY OF CORPUS CHRISTI
BUDGET -VS- ACTUAL MONTHLY REPORT
May 31, 2018

SUMMARY BY FUND	CURRENT MONTH					YEAR-TO-DATE					ANNUAL	
	ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)	ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)		
	PRIOR YEAR	CURRENT YEAR				PRIOR YEAR	CURRENT YEAR					
REVENUES												
GENERAL PROPERTY TAXES	771,989	772,856	403,417	369,439	91.58%	67,852,164	69,905,183	70,792,364	(887,181)	-1.25%	72,001,866	See Note
SALES TAXES	4,133,934	5,582,100	5,051,165	530,935	10.51%	35,407,571	38,888,728	36,307,184	2,581,544	7.11%	53,934,000	
OTHER TAXES	101,785	0	110,096	(110,096)	-100.00%	11,984,899	10,484,463	12,469,583	(1,985,120)	-15.92%	12,978,199	See Note
FRANCHISE FEES	2,354,225	2,220,102	1,722,103	497,999	28.92%	9,498,790	9,520,972	10,640,574	(1,119,601)	-10.52%	17,454,365	See Note
GENERAL GOVERNMENT SVCS	2,673	4,350	5,002	(652)	-13.04%	53,804	38,906	41,016	(2,110)	-5.15%	62,724	See Note
ANIMAL CARE SERVICES	8,703	10,215	6,808	3,407	50.04%	68,660	66,537	54,464	12,073	22.17%	81,700	
OTHER PERMITS & LICENSES	11,190	13,643	10,207	3,436	33.66%	246,674	133,041	154,656	(21,615)	-13.98%	195,392	
HEALTH SERVICES	69,076	64,326	107,456	(43,130)	-40.14%	966,312	942,376	859,648	82,728	9.62%	1,289,500	
LIBRARY SERVICES	11,525	11,561	10,026	1,535	15.31%	80,991	81,461	80,208	1,253	1.56%	120,312	
SOLID WASTE SERVICES	3,141,907	3,282,189	3,269,411	12,778	0.39%	24,553,079	26,749,520	26,155,288	594,232	2.27%	39,232,928	
MUNICIPAL COURT FEES	358,974	437,510	412,373	25,136	6.10%	3,303,859	3,652,232	3,385,608	266,624	7.88%	5,035,162	
PUBLIC SAFETY SERVICES	1,110,873	1,484,191	1,211,957	272,234	22.46%	8,130,024	8,649,033	9,695,656	(1,046,623)	-10.79%	14,541,272	
MUSEUM FEES	(103,917)	17,042	73,732	(56,690)	-76.89%	362,129	36,467	215,545	(179,078)	-83.08%	618,171	
INTEREST ON INVESTMENTS	55,863	105,367	29,167	76,200	261.25%	395,262	713,226	260,336	452,890	173.96%	377,000	
INTERGOVERNMENTAL SVCS	4,042	(3,221)	151,092	(154,313)	-102.13%	1,309,024	1,661,226	1,290,515	370,711	28.73%	1,894,883	
RECREATION SERVICES	464,232	413,985	368,433	45,552	12.36%	2,935,478	2,882,122	2,788,825	93,297	3.35%	4,421,201	
OTHER REVENUE	58,427	296,094	61,910	234,184	378.26%	381,233	5,608,817	4,833,638	775,179	16.04%	5,092,057	
ADMIN CHARGES	529,881	555,529	555,199	329	0.06%	4,229,695	4,428,196	4,428,196	(0)	0.00%	6,662,393	
INTERFUND CONTRIBUTIONS	320,332	1,071,624	392,862	678,762	172.77%	2,584,541	4,742,444	4,742,444	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	13,405,715	16,339,461	13,952,418	2,387,043	17.11%	174,344,189	189,184,951	189,195,748	(10,797)	-0.01%	243,543,700	

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SUMMARY BY FUND	CURRENT MONTH				
	ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)
	PRIOR YEAR	CURRENT YEAR			
EXPENSES					
MAYOR	735	14,972	16,184	1,212	7.49%
CITY COUNCIL	0	7,058	11,973	4,915	41.05%
LEGAL	244,050	241,446	276,087	34,641	12.55%
CITY AUDITOR	1,469	28,534	34,576	6,042	17.47%
CITY MANAGER	181,567	263,791	250,412	(13,378)	-5.34%
CITY SECRETARY	2,204	47,475	52,830	5,354	10.14%
FINANCE	648,874	388,651	516,831	128,180	24.80%
OFFICE OF MANAGEMENT AND BUDGET	70,854	84,021	88,302	4,282	4.85%
HUMAN RESOURCES	143,643	143,459	167,864	24,405	14.54%
MUNICIPAL COURT - JUDICIAL	84,199	94,073	98,002	3,929	4.01%
MUNICIPAL COURT - ADMINISTRATION	269,845	319,672	353,023	33,351	9.45%
MUSEUMS	1,275	153,662	129,533	(24,129)	-18.63%
FIRE	3,484,318	4,234,378	4,709,876	475,498	10.10%
POLICE	2,597,280	5,698,820	6,358,890	660,070	10.38%
HEALTH SERVICES	243,972	227,695	300,983	73,289	24.35%
ANIMAL CARE SERVICES	214,389	256,598	273,390	16,792	6.14%
LIBRARY SERVICES	286,719	287,369	595,810	308,442	51.77%
PARK & RECREATION	152,653	1,243,395	1,602,756	359,361	22.42%
STREET SERVICES	0	235,498	336,333	100,835	29.98%
SOLID WASTE SERVICES	1,251,737	2,001,474	2,993,924	992,450	33.15%
COMMUNITY DEVELOPMENT	155,972	148,669	179,973	31,304	17.39%
COMPREHENSIVE PLANNING	87	25,956	102,902	76,946	74.78%
TOURISM	0	82,579	74,875	(7,704)	-10.29%
ECONOMIC DEVELOPMENT	48,500	24,446	197,773	173,327	87.64%
TRANSFER TO STREET	0	1,130,601	1,130,601	0	0.00%
OPERATING TRANSFERS OUT	100,083	83,925	359,687	275,763	76.67%
RESERVE APPROPRIATION	150,000	0	0	0	0.00%
ACCRUED PAY RESERVE	0	0	0	0	0.00%
OTHER ACTIVITIES	28,113	0	0	0	0.00%
TOTAL GENERAL FUND EXPENSES	10,362,537	17,468,218	21,213,391	3,745,173	17.65%

YEAR-TO-DATE					ANNUAL AMENDED BUDGET
ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)	
PRIOR YEAR	CURRENT YEAR				
67,902	101,256	129,472	28,217	21.79%	194,209
51,757	62,765	95,784	33,019	34.47%	143,675
1,915,793	1,930,986	2,208,697	277,710	12.57%	3,313,045
265,422	205,426	276,608	71,182	25.73%	414,912
1,261,953	1,458,448	2,003,300	544,852	27.20%	3,004,949
519,447	378,182	422,638	44,456	10.52%	633,957
3,799,295	3,625,049	4,134,645	509,596	12.33%	6,201,967
477,117	590,748	706,419	115,670	16.37%	1,059,628
1,014,134	1,082,951	1,342,909	259,958	19.36%	2,014,364
694,713	749,474	784,017	34,542	4.41%	1,176,025
2,599,100	2,494,456	2,824,183	329,727	11.68%	4,236,275
935,920	1,071,337	1,036,263	(35,074)	-3.38%	1,554,395
34,192,496	34,907,077	37,679,009	2,771,931	7.36%	56,518,513
43,419,471	46,507,087	50,871,119	4,364,032	8.58%	76,306,678
1,726,257	1,826,675	2,407,866	581,191	24.14%	3,611,799
1,616,851	1,667,857	2,187,121	519,264	23.74%	3,280,681
2,396,295	2,504,350	4,766,483	2,262,133	47.46%	7,149,724
9,848,320	9,930,080	12,822,050	2,891,970	22.55%	19,233,075
2,718,716	1,947,275	2,690,668	743,392	27.63%	4,036,001
15,328,659	23,161,089	23,951,396	790,307	3.30%	35,927,093
1,321,644	1,189,525	1,439,783	250,258	17.38%	2,159,674
117,960	203,461	823,213	619,752	75.28%	1,234,820
0	83,038	599,000	515,962	86.14%	898,500
1,167,157	970,355	1,582,185	611,830	38.67%	2,373,278
9,790,213	9,044,809	9,044,809	0	0.00%	13,567,213
2,028,373	3,733,252	2,877,497	(855,755)	-29.74%	4,316,245
0	0	0	0	0.00%	2,609,893
0	0	0	0	0.00%	1,400,000
0	0	0	0	0.00%	250,000
139,274,965	151,427,008	169,707,131	18,280,123	10.77%	258,820,589

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SUMMARY BY FUND	CURRENT MONTH				
	ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)
	PRIOR YEAR	CURRENT YEAR			
GENERAL FUND (1020)					
Revenue	13,405,715	16,339,461	13,952,418	2,387,043	17.1%
Expenses	10,362,537	17,468,218	21,213,391	3,745,173	17.7%
ENTERPRISE FUNDS					
WATER FUND (4010) - Revenue	12,474,265	11,382,566	12,789,444	(1,406,879)	-11.0%
WATER FUND (4010) - Expense	10,373,502	9,362,076	12,552,385	3,190,309	25.4%
RAW WATER SUPPLY DEV (4041) - Revenue	148,795	149,454	154,652	(5,198)	-3.4%
RAW WATER SUPPLY DEV (4041) - Expense	0	0	0	0	N/A
CHOKe CANYON FUND (4050) - Revenue	12,283	12,283	3,391,006	(3,378,724)	-99.6%
CHOKe CANYON FUND (4050) - Expense	0	0	912,500	912,500	100.0%
GAS FUND (4130) - Revenue	2,241,189	2,314,321	3,014,045	(699,724)	-23.2%
GAS FUND (4130) - Expense	3,501,468	2,332,694	3,309,800	977,105	29.5%
WASTEWATER FUND (4200) - Revenue	6,712,610	5,909,705	6,848,246	(938,542)	-13.7%
WASTEWATER FUND (4200) - Expense	4,521,691	5,758,856	7,038,856	1,279,999	18.2%
STORM WATER FUND (4300) - Revenue	2,398,663	2,415,945	2,408,697	7,248	0.3%
STORM WATER FUND (4300) - Expense	2,299,832	2,439,790	2,779,597	339,806	12.2%
AIRPORT FUND (4610) - Revenue	697,360	761,922	690,095	71,827	10.4%
AIRPORT FUND (4610) - Expense	618,290	827,594	826,068	(1,526)	-0.2%
GOLF CENTER FUND (4690) - Revenue	660	127,664	3,319	124,345	3746.5%
GOLF CENTER FUND (4690) - Expense	1,348	1,330	55,463	54,132	97.6%
MARINA FUND (4700) - Revenue	165,047	209,411	190,639	18,772	9.8%
MARINA FUND (4700) - Expense	145,930	166,723	199,654	32,931	16.5%
TOTAL ENTERPRISE FUND REVENUE	24,850,872	23,283,269	29,490,144	(6,206,874)	-21.0%
TOTAL ENTERPRISE FUND EXPENSE	21,462,061	20,889,064	27,674,323	6,785,258	24.5%

YEAR-TO-DATE					ANNUAL AMENDED BUDGET
ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)	
PRIOR YEAR	CURRENT YEAR				
174,344,189	189,184,951	189,195,748	(10,797)	0.0%	243,543,700
139,274,965	151,427,008	169,707,131	18,280,123	10.8%	258,820,589
88,516,840	87,016,564	89,601,281	(2,584,717)	-2.9%	153,473,333
87,982,154	81,266,050	100,419,082	19,153,032	19.1%	150,628,623
1,094,021	1,153,825	1,237,216	(83,391)	-6.7%	1,855,828
1,099,320	0	0	0	N/A	2,917
73,102	3,507,510	3,418,096	89,414	2.6%	3,433,576
0	10,950,000	10,950,000	0	0.0%	10,950,000
20,235,535	22,222,707	26,960,508	(4,737,801)	-17.6%	39,348,065
20,115,537	21,108,130	26,478,398	5,370,268	20.3%	39,717,597
50,732,945	46,893,126	52,982,784	(6,089,658)	-11.5%	80,374,458
55,608,676	40,617,998	56,310,846	15,692,848	27.9%	84,466,269
23,077,855	19,336,030	19,269,575	66,455	0.3%	28,904,363
22,535,714	21,892,024	22,236,772	344,748	1.6%	33,355,159
5,702,098	5,899,030	6,248,818	(349,788)	-5.6%	9,373,227
5,156,877	5,425,726	6,608,546	1,182,820	17.9%	9,912,819
5,180	130,688	26,645	104,043	390.5%	39,923
10,784	7,484	443,703	436,219	98.3%	665,554
1,290,859	1,595,558	1,464,761	130,797	8.9%	2,244,324
1,214,858	1,269,477	1,597,234	327,757	20.5%	2,395,851
190,728,435	187,755,038	201,209,684	(13,454,646)	-6.7%	319,047,097
193,723,920	182,536,888	225,044,581	42,507,693	18.9%	332,094,789

See Note

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SUMMARY BY FUND	CURRENT MONTH				
	ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)
	PRIOR YEAR	CURRENT YEAR			
INTERNAL SERVICE FUNDS					
STORES FUND (5010) - Revenue	438,814	757,312	432,793	324,519	75.0%
STORES FUND (5010) - Expense	411,928	807,433	503,755	(303,678)	-60.3%
FLEET MAINT SVCS FD (5110) - Revenue	1,207,597	1,332,737	1,230,206	102,531	8.3%
FLEET MAINT SVCS FD (5110) - Expense	1,018,083	1,568,829	2,065,097	496,268	24.0%
FACILITIES MAINT SVC FD (5115) - Revenue	389,973	405,847	403,114	2,733	0.7%
FACILITIES MAINT SVC FD (5115) - Expense	542,259	432,174	558,731	126,558	22.7%
IT FD (5210) - Revenue	1,301,738	1,327,941	1,323,727	4,214	0.3%
IT FD (5210) - Expense	1,214,347	1,119,168	1,500,910	381,741	25.4%
ENGINEERING SRVCS FUND (5310) - Revenue	8,333	12,445	0	12,445	N/A
ENGINEERING SRVCS FUND (5310) - Expense	395,014	501,862	628,809	126,946	20.2%
EMP BENE HLTH - FIRE FD (5608) - Revenue	622,882	754,524	708,787	45,737	6.5%
EMP BENE HLTH - FIRE FD (5608) - Expense	788,787	571,228	776,386	205,158	26.4%
EMP BENE HLTH - POLICE FD (5609) - Revenue	683,861	804,910	812,389	(7,479)	-0.9%
EMP BENE HLTH - POLICE FD (5609) - Expense	1,051,013	566,317	810,512	244,195	30.1%
EMP BENE HLTH - CITICARE FD (5610) - Revenue	1,465,360	1,872,781	2,182,607	(309,826)	-14.2%
EMP BENE HLTH - CITICARE FD (5610) - Expense	1,988,247	1,526,711	1,805,363	278,652	15.4%
LIAB/EMP BENEFIT-LIAB (5611) - Revenue	423,833	530,878	1,740	529,138	30410.2%
LIAB/EMP BENEFIT-LIAB (5611) - Expense	979,062	886,925	536,477	(350,449)	-65.3%
LIAB/EMP BENEFIT-WC (5612) - Revenue	242,985	233,632	1,560	232,072	14876.4%
LIAB/EMP BENEFIT-WC (5612) - Expense	191,773	275,256	222,057	(53,199)	-24.0%
LIAB/EMP BENEFIT (5613) Revenue	83,027	90,754	0	90,754	N/A
LIAB/EMP BENEFIT (5613) Expense	78,934	73,775	89,530	15,756	17.6%
OTHER EMPLOYEE BENEFIT (5614) - Revenue	237,494	202,959	219,157	(16,198)	-7.4%
OTHER EMPLOYEE BENEFIT (5614) - Expense	262,217	231,542	221,816	(9,725)	-4.4%
HEALTH BENEFITS ADMIN (5618) - Revenue	48,552	50,349	50,205	144	0.3%
HEALTH BENEFITS ADMIN (5618) - Expense	41,732	41,571	49,948	8,377	16.8%
TOTAL INTL SERVICE FUND REVENUE	7,154,450	8,377,069	7,366,285	1,010,784	13.7%
TOTAL INTL SERVICE FUND EXPENSE	8,963,399	8,602,790	9,769,390	1,158,223	11.9%

YEAR-TO-DATE					ANNUAL AMENDED BUDGET
ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)	
PRIOR YEAR	CURRENT YEAR				
2,845,841	3,654,593	3,522,090	132,504	3.8%	5,253,267
2,580,624	3,778,200	4,030,039	251,840	6.2%	6,045,059
11,792,704	10,453,423	10,398,010	55,413	0.5%	15,597,015
9,903,221	10,571,090	16,520,774	5,949,684	36.0%	24,781,161
3,118,196	3,248,048	3,226,212	21,836	0.7%	4,838,662
3,199,330	3,035,226	4,469,851	1,434,625	32.1%	6,704,777
10,407,280	10,622,515	10,589,816	32,699	0.3%	15,884,724
9,094,913	10,336,419	12,007,276	1,670,857	13.9%	18,010,914
68,928	102,166	3,736,879	(3,634,713)	-97.3%	7,444,887
3,449,382	3,795,615	5,030,471	1,234,855	24.5%	7,545,706
4,861,001	5,668,777	5,670,296	(1,519)	0.0%	8,505,458
5,501,037	6,282,372	6,211,091	(71,281)	-1.1%	9,316,636
5,707,631	6,207,312	6,499,112	(291,800)	-4.5%	9,748,676
7,237,304	5,903,024	6,484,093	581,069	9.0%	9,726,140
12,291,889	14,651,694	17,460,856	(2,809,162)	-16.1%	26,191,272
14,304,712	10,121,697	14,442,901	4,321,204	29.9%	21,664,351
3,409,525	4,231,308	4,294,582	(63,273)	-1.5%	6,441,873
3,960,743	3,947,286	4,291,813	344,527	8.0%	6,437,719
1,896,401	1,922,267	1,788,938	133,329	7.5%	2,683,408
1,935,235	2,169,270	1,776,459	(392,811)	-22.1%	2,664,688
663,870	725,564	722,228	3,336	0.5%	1,083,342
603,209	615,551	716,242	100,691	14.1%	1,074,363
1,625,512	1,696,345	1,753,256	(56,911)	-3.2%	2,629,888
1,621,258	1,361,266	1,774,531	413,265	23.3%	2,661,796
388,165	402,541	401,640	901	0.2%	602,461
310,240	329,982	399,583	69,601	17.4%	599,374
59,076,942	63,586,554	70,063,915	(6,477,361)	-9.2%	106,904,932
63,701,208	62,246,998	78,155,123	15,908,125	20.4%	117,232,684

See Note

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	ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)
	PRIOR YEAR	CURRENT YEAR			
DEBT SERVICE FUNDS					
SEAWALL IMPROVEMT DS FUND (1121) - Revenue	238,922	239,291	0	239,291	N/A
SEAWALL IMPROVEMT DS FUND (1121) - Expense	0	0	238,577	238,577	100.0%
ARENA FACILITY DS FUND (1131) - Revenue	288,681	291,098	0	291,098	N/A
ARENA FACILITY DS FUND (1131) - Expense	0	0	285,617	285,617	100.0%
BASEBALL STADIUM DS FUND (1141) - Revenue	186,160	0	0	0	N/A
BASEBALL STADIUM DS FUND (1141) - Expense	0	2,260	160,680	158,420	98.6%
DEBT SERVICE FUND (2010) - Revenue	887,657	757,113	519,544	237,569	45.7%
DEBT SERVICE FUND (2010) - Expense	1,050	0	4,033,767	4,033,767	100.0%
WATER SYSTEM REV DS FUND (4400) - Revenue	2,181,801	1,991,847	1,973,007	18,840	1.0%
WATER SYSTEM REV DS FUND (4400) - Expense	0	0	2,000,436	2,000,436	100.0%
WASTEWATER SYS REV DS FUND (4410) - Revenue	1,794,986	1,787,970	1,771,943	16,027	0.9%
WASTEWATER SYS REV DS FUND (4410) - Expense	0	0	1,811,768	1,811,768	100.0%
GAS DS FUND (4420) - Revenue	112,083	113,984	112,313	1,671	1.5%
GAS DS FUND (4420) - Expense	0	0	117,032	117,032	100.0%
STORMWATER DS FUND (4430) - Revenue	1,274,795	1,294,979	1,284,040	10,939	0.9%
STORMWATER DS FUND (4430) - Expense	0	0	1,303,921	1,303,921	100.0%
AIRPORT 2012A DS FUND (4640) - Revenue	79,343	78,643	0	78,643	N/A
AIRPORT 2012A DS FUND (4640) - Expense	0	0	78,668	78,668	100.0%
AIRPORT 2012B DS FUND (4641) - Revenue	30,819	30,826	0	30,826	N/A
AIRPORT 2012B DS FUND (4641) - Expense	0	0	30,624	30,624	100.0%
AIRPORT DS FUND (4642) - Revenue	33,216	33,308	0	33,308	N/A
AIRPORT DS FUND (4642) - Expense	0	0	33,238	33,238	100.0%
AIRPORT CFC DS FUND (4643) - Revenue	40,252	40,228	0	40,228	N/A
AIRPORT CFC DS FUND (4643) - Expense	0	0	39,992	39,992	100.0%
MARINA DS FUND (4701) - Revenue	50,773	51,063	0	51,063	N/A
MARINA DS FUND (4701) - Expense	0	0	51,063	51,063	100.0%
TOTAL DEBT SERVICE FUND REVENUE	7,199,489	6,710,350	5,660,847	1,049,503	18.5%
TOTAL DEBT SERVICE FUND EXPENSE	1,050	2,260	10,185,380	10,183,121	100.0%

YEAR-TO-DATE					ANNUAL AMENDED BUDGET
ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)	
PRIOR YEAR	CURRENT YEAR				
1,914,000	1,920,234	1,908,613	11,621	0.6%	2,862,919
2,417,309	2,458,609	1,908,613	(549,997)	-28.8%	2,862,919
2,303,182	2,320,096	2,284,933	35,163	1.5%	3,427,400
590,600	545,700	2,284,933	1,739,233	76.1%	3,427,400
1,484,019	16,123	0	16,123	N/A	0
53,000	1,958,848	1,285,439	(673,410)	-52.4%	1,928,158
49,078,122	44,911,387	45,161,713	(250,326)	-0.6%	46,990,845
43,003,373	39,307,518	32,270,133	(7,037,385)	-21.8%	48,405,200
17,600,920	16,062,038	15,968,072	93,966	0.6%	24,044,115
5,353,194	4,665,542	16,003,490	11,337,948	70.8%	24,005,235
14,594,685	14,515,455	14,430,689	84,766	0.6%	21,773,621
8,171,166	5,668,044	14,494,147	8,826,103	60.9%	21,741,220
922,844	937,919	926,814	11,105	1.2%	1,404,379
357,973	442,072	936,253	494,180	52.8%	1,404,379
10,310,053	10,458,563	10,402,104	56,459	0.5%	15,668,052
4,328,454	4,138,503	10,431,368	6,292,865	60.3%	15,647,052
635,491	630,470	629,346	1,124	0.2%	944,019
874,284	881,334	629,346	(251,988)	-40.0%	944,019
246,529	246,679	244,989	1,691	0.7%	367,483
207,491	206,991	244,988	37,997	15.5%	367,482
265,987	267,017	265,900	1,117	0.4%	398,850
290,175	295,675	265,900	(29,775)	-11.2%	398,850
322,238	322,461	319,934	2,527	0.8%	479,901
354,263	358,638	319,933	(38,704)	-12.1%	479,900
407,056	409,867	408,500	1,367	0.3%	612,750
527,900	539,825	408,500	(131,325)	-32.1%	612,750
100,085,125	93,018,309	92,951,607	66,702	0.1%	118,974,334
66,529,182	61,467,299	81,483,043	20,015,743	24.6%	122,224,564

CITY OF CORPUS CHRISTI
BUDGET -VS- ACTUAL MONTHLY REPORT
May 31, 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				
SPECIAL REVENUE FUNDS											
HOTEL OCCUPANCY TAX FD (1030) - Revenue	1,422,109	1,249,966	1,409,969	(160,003)	-11.3%	8,028,700	9,266,751	8,279,408	987,343	11.9%	15,673,112
HOTEL OCCUPANCY TAX FD (1030) - Expense	1,198,575	1,745,979	1,644,242	(101,738)	-6.2%	9,603,119	11,097,965	13,153,934	2,055,969	15.6%	19,730,901
PUBLIC, EDUC & GOVT CABLE FD (1031) - Revenue	147,470	155,673	54,167	101,506	187.4%	347,389	362,347	454,484	(92,138)	-20.3%	681,727
PUBLIC, EDUC & GOVT CABLE FD (1031) - Expense	1,387	1,827	47,372	45,545	96.1%	59,992	46,056	378,977	332,921	87.8%	568,465
STATE HOT FUND (1032) - Revenue	2,483	6,762	0	6,762	N/A	1,120,470	1,450,777	937,690	513,087	54.7%	3,100,000
STATE HOT FUND (1032) - Expense	33,620	58,674	22,091	36,583	165.6%	355,456	1,361,144	1,554,577	193,433	12.4%	2,331,866
MUNICIPAL CT SECURITY FD (1035) - Revenue	7,065	9,275	0	9,275	N/A	60,784	75,485	80,000	(4,515)	-5.6%	80,000
MUNICIPAL CT SECURITY FD (1035) - Expense	0	7,974	10,612	2,639	24.9%	1,068	82,560	84,899	2,338	2.8%	127,348
MUNICIPAL CT TECHNOLOGY FD (1036) - Revenue	9,385	12,440	0	12,440	N/A	80,858	100,856	100,000	856	0.9%	100,000
MUNICIPAL CT TECHNOLOGY FD (1036) - Expense	6,035	5,190	12,978	7,788	60.0%	36,320	30,097	103,820	73,723	71.0%	155,731
MUNICIPAL CT JUVE CS MGR FD (1037) - Revenue	11,287	15,068	0	15,068	N/A	97,579	122,216	110,707	11,509	10.4%	110,707
MUNICIPAL CT JUVE CS MGR FD (1037) - Expense	13,600	7,483	17,047	9,564	56.1%	114,325	85,736	136,375	50,639	37.1%	204,563
JUVENILE CASE MGR OTHER (1038) - Revenue	2,084	2,876	0	2,876	N/A	17,172	22,923	17,800	5,123	28.8%	18,500
JUVENILE CASE MGR OTHER (1038) - Expense	0	0	1,600	1,600	100.0%	0	0	16,133	16,133	100.0%	24,200
PARKING IMPROVEMENT FUND (1040) - Revenue	136	407	9,167	(8,760)	-95.6%	61,036	48,843	73,336	(24,493)	-33.4%	110,000
PARKING IMPROVEMENT FUND (1040) - Expense	0	0	9,167	9,167	100.0%	139	10,000	73,333	63,333	86.4%	110,000
STREETS FUND (1041) - Revenue	2,278,933	2,805,144	2,696,025	109,119	4.0%	20,518,804	21,031,066	21,568,203	(537,137)	-2.5%	32,352,305
STREETS FUND (1041) - Expense	1,878,492	2,996,199	3,822,714	826,515	21.6%	17,957,577	16,500,299	30,581,713	14,081,413	46.0%	45,872,569
RESIDENTIAL STREET RECON FUND (1042) - Revenue	108,018	376,690	368,738	7,952	2.2%	1,540,394	3,478,958	3,500,194	(21,236)	-0.6%	3,500,194
RESIDENTIAL STREET RECON FUND (1042) - Expense	41,456	160,615	0	(160,615)	N/A	166,375	1,358,729	1,614,767	256,039	15.9%	2,422,151
REDLIGHT PHOTO ENFCEMT FD (1045) - Revenue	718	602	0	602	N/A	782,555	9,090	6,407	2,683	41.9%	6,407
REDLIGHT PHOTO ENFCEMT FD (1045) - Expense	38,928	33,018	72,935	39,917	54.7%	534,076	576,109	583,482	7,373	1.3%	875,223
HEALTH 1115 MCAID WAIVER (1046) - Revenue	982	1,420	0	1,420	N/A	632,911	11,481	28,204	(16,723)	-59.3%	0
HEALTH 1115 MCAID WAIVER (1046) - Expense	2,177	0	0	0	N/A	31,157	16,204	18,803	2,599	13.8%	28,204
REINVESTMENT ZONE NO.2 FD (1111) - Revenue	111,661	89,735	25,511	64,224	251.7%	3,559,991	3,924,704	3,729,834	194,870	5.2%	4,039,512
REINVESTMENT ZONE NO.2 FD (1111) - Expense	1,993	1,071	116,500	115,429	99.1%	214,793	168,833	931,997	763,164	81.9%	1,397,996
TIF NO.3-DOWNTOWN TIF (1112) - Revenue	12,472	18,571	108,415	(89,844)	-82.9%	1,025,075	1,185,257	887,313	297,944	33.6%	1,320,973
TIF NO.3-DOWNTOWN TIF (1112) - Expense	45,416	33,025	208,159	175,134	84.1%	305,571	449,712	1,665,272	1,215,561	73.0%	2,497,909

See Note

CITY OF CORPUS CHRISTI
BUDGET -VS- ACTUAL MONTHLY REPORT
May 31, 2018

SUMMARY BY FUND	CURRENT MONTH				
	ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)
	PRIOR YEAR	CURRENT YEAR			
SEAWALL IMPROVEMENT FD (1120) - Revenue	544,254	2,004,763	786,640	1,218,123	154.9%
SEAWALL IMPROVEMENT FD (1120) - Expense	240,865	240,872	579,622	338,750	58.4%
ARENA FACILTIY FUND (1130) - Revenue	530,304	1,981,099	2,058,187	(77,088)	-3.7%
ARENA FACILTIY FUND (1130) - Expense	524,758	541,904	584,694	42,790	7.3%
BUSINESS/JOB DEVELOPMT FD (1140) - Revenue	523,773	755,960	6,250	749,710	11995.4%
BUSINESS/JOB DEVELOPMT FD (1140) - Expense	287,471	164,107	839,299	675,192	80.4%
DEVELOPMENT SERVICES FD (4670) - Revenue	712,024	661,057	632,235	28,822	4.6%
DEVELOPMENT SERVICES FD (4670) - Expense	316,917	430,159	642,940	212,782	33.1%
VISITORS FACILITIES FUND (4710) - Revenue	479,511	507,968	931,476	(423,508)	-45.5%
VISITORS FACILITIES FUND (4710) - Expense	117,128	489,933	1,141,390	651,456	57.1%
LEPC FUND (6060) - Revenue	343	250	10,000	(9,750)	-97.5%
LEPC FUND (6060) - Expense	7,019	(731)	22,444	23,175	103.3%
C.C. CRIME CONTROL DIST FUND (9010) - Revenue	511,931	572,365	552,375	19,990	3.6%
C.C. CRIME CONTROL DIST FUND (9010) - Expense	713,436	493,773	556,367	62,594	11.3%
TOTAL SPECIAL REV FUND REVENUE	7,416,943	11,228,091	9,649,155	1,578,936	16.4%
TOTAL SPECIAL REV FUND EXPENSE	5,469,274	7,411,071	10,352,173	3,014,268	29.1%
TOTAL ALL FUND REVENUE	60,027,470	65,938,240	66,118,848	(180,608)	-0.3%
TOTAL ALL FUND EXPENSE	46,258,320	54,373,403	79,194,657	24,886,043	31.4%

YEAR-TO-DATE					
ACTUALS		AMENDED BUDGET	VARIANCE	% FAV (UNFAV)	ANNUAL AMENDED BUDGET
PRIOR YEAR	CURRENT YEAR				
19,684,630	6,689,227	5,736,455	952,773	16.6%	8,604,682
1,929,677	1,927,541	4,636,975	2,709,433	58.4%	6,955,462
4,519,304	6,377,674	5,508,827	868,847	15.8%	8,263,241
3,974,270	4,353,055	4,677,554	324,499	6.9%	7,016,331
4,471,244	5,721,386	5,377,535	343,850	6.4%	5,402,535
2,270,637	1,291,199	6,714,393	5,423,195	80.8%	10,071,590
4,200,793	5,671,799	3,861,267	1,810,532	46.9%	6,445,325
4,110,031	3,409,358	5,143,524	1,734,166	33.7%	7,715,286
3,843,782	4,256,448	4,166,700	89,748	2.2%	11,744,742
2,487,586	3,974,330	9,131,116	5,156,786	56.5%	13,696,674
225,783	175,444	81,412	94,032	115.5%	269,812
149,653	149,714	179,550	29,836	16.6%	269,325
4,385,317	4,887,603	4,419,000	468,603	10.6%	6,628,501
5,108,307	4,144,540	4,450,938	306,398	6.9%	6,676,406
79,204,571	74,870,334	68,924,777	5,945,557	8.6%	108,452,275
49,410,128	51,033,180	85,832,134	34,798,954	40.5%	128,748,200
603,439,261	608,415,186	622,345,731	(13,930,544)	-2.2%	896,922,338
512,639,403	508,711,373	640,222,011	131,510,638	20.5%	959,120,827

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**CITY OF CORPUS CHRISTI
BUDGET -VS- ACTUAL MONTHLY REPORT
FOR THE 8 MONTHS ENDING May 31, 2018**

NOTES

8 Months Ending			
<u>General Fund</u>	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
Revenues	189,195,748	189,184,951	-10,797
General Property Tax	70,792,364	69,905,183	-887,181
A greater number of property owners elected to pay quarterly due to the storm. We will see a correction in coming months.			
Sales tax	36,307,184	38,888,728	2,581,544
Positive trend continues as we are up for the 8 months.			
Other Taxes	12,469,583	10,484,463	-1,985,120
Due mostly to Industrial in lieu of taxes shortfall of almost \$1.8 million.			
Franchise Fees	10,640,574	9,520,972	-1,119,601
We do anticipate this revenue to come in lower then budgeted due to a decreased revenue from Cable and Telecommunication franchises.			
Public Safety Svcs	9,695,656	8,649,033	-1,046,623
Emergency Call revenue (\$362K), Towing & Storage charges (\$282K), 911 Wireless (\$77K) and Wireline (\$162K) and Parking revenue (\$132) are all under budgeted numbers. Emergency Call revenue, Towing & Storage and Parking charges are a concern and the rest are timing differences.			
<u>Enterprise Funds</u>	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
Water Fund Revenue	89,601,281	87,016,564	-2,584,717
Disconnect & Late fees are under budgeted amount by \$1,068,000 due to waiver of these charges after storm event. These fees will start being charged in June, but are expected to fall short of budgeted amounts. Raw water charges for contract customers are down by \$1,182,000 and Large volume users are down by \$706,000. Most revenues are expected to improve in the last four months of the fiscal year.			
Gas Fund Revenue	26,960,508	22,222,707	-4,737,801
Due to Purchased Gas Adjustment - Cost of Natural Gas lower than budgeted so we have lower revenues and expenditures.			
Wastewater Fund Revenue	52,982,784	46,893,126	-6,089,658
Starting in the second quarter the City moved to charging residential customers for wastewater usage based on actual water consumption. Residential and Commercial revenues are below budgeted amounts. Revenue is expected to improve the last four months of the fiscal year. Accuracy of billing is currently being reviewed.			
TOTAL ENTERPRISE FUNDS	201,209,684	187,755,038	-13,454,646

Internal Service Funds

	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
Engineering Svs Fund Revenue	3,736,879	102,166	-3,634,713

Entry for project revenue has not been made yet. Revenue is expected near budgeted levels at years end.

Police Health Fund Revenue	6,499,112	6,207,312	-291,800
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Retiree contribution revenue is low. Also employee contribution is short due to the election of a less expensive plan option.

Citicare Health Fund Revenue	17,460,856	14,651,694	-2,809,162
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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.

TOTAL INTERNAL SERVICE FUNDS

70,063,915	63,586,554	-6,477,361
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Special Revenue Funds

	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
HOT Fund Revenue	8,279,408	9,266,751	987,343

Mostly due to increased activity resulting from the storm.

Seawall Fd Revenue	5,736,455	6,689,227	952,773
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Increase in sales tax revenue

Arena Fd Revenue	5,508,827	6,377,674	868,847
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Increase in sales tax revenue

Business & Job Dev Fd Revenue	5,377,535	5,721,386	343,850
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Increase in sales tax revenue

Dev Services Fd Revenue	3,861,267	5,671,799	1,810,532
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Permit revenue up due mostly to increased activity after the storm.

C.C. Crime Control Revenue	4,419,000	4,887,603	468,603
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Increase in sales tax revenue

TOTAL SPECIAL REVENUE FUNDS

68,924,777	74,870,334	5,945,557
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General Fund

8 Months Ending

	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
Expenditures	169,707,131	151,427,008	-18,280,123

EXPENSES	VARIANCE	
MAYOR	28,217	Savings in Travel, Printing and other operational Exp
CITY COUNCIL	33,019	Almost no use in the Council Business exp
LEGAL	277,710	Operating Savings in multiple accts (Especially Professional Services)
CITY AUDITOR	71,182	Salary Savings
CITY MANAGER	544,852	Operational Savings (Travel, Professional Svcs.)
CITY SECRETARY	44,456	Savings in Travel, Printing and other operational Exp
FINANCE	509,596	Savings in Professional Svcs. (Pos not yet paid)
OFFICE OF MANAGEMENT AND BUDGET	115,670	Savings in Professional Svcs. (Pos not yet paid)
HUMAN RESOURCES	259,958	Savings in Professional Svcs. (Pos not yet paid)
MUNICIPAL COURT - JUDICIAL	34,542	Savings in Professional Svcs.
MUNICIPAL COURT - ADMINISTRATION	329,727	Salary Savings and some savings in operating
MUSEUMS	(35,074)	Post storm repairs
FIRE	2,771,931	Operating Savings in multiple accts (Especially Professional Services)
POLICE	4,364,032	Operating Savings in multiple accts (Especially Professional Services and Salaries due to the academy not starting until May)
HEALTH SERVICES	581,191	Salary Savings and some savings in operating
ANIMAL CARE SERVICES	519,264	Salary Savings and some savings in operating
LIBRARY SERVICES	2,262,133	Salary Savings and Professional Svcs. (Pos and Harvey Repairs)
PARK & RECREATION	2,891,970	Salary Savings and Professional Svcs. (Pos and Harvey Repairs)
STREET SERVICES	743,392	Professional Svcs. (Pos)
SOLID WASTE SERVICES	790,307	Post storm activity
COMMUNITY DEVELOPMENT	250,258	Salary Savings and some savings in operating
COMPREHENSIVE PLANNING	619,752	Savings in Professional Svcs.
TOURISM	515,962	Payment will occur in next few months
ECONOMIC DEVELOPMENT	611,830	380 Payments are expected in the next few months
TRANSFER TO STREET	0	
OPERATING TRANSFERS OUT	(855,755)	Residential Street Transfer (2.9million) occurred in one month
RESERVE APPROPRIATION	0	
ACCRUED PAY RESERVE	0	
OTHER ACTIVITIES	0	
TOTAL GENERAL FUND EXPENSES	18,280,123	

	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
<u>Enterprise Funds</u>			
Water Fund	100,419,082	81,266,050	19,153,032
Under budgeted amounts mostly in Salaries, Prof Svcs, chemicals, vehicles, Harvey Repairs (\$1.2M) and transfer to Debt (\$10M). Do have (\$2.8M) in encumbrances.			
Gas Fund	26,478,398	21,108,130	5,370,268
Under budgeted amounts in Gas Purchases (\$4.7M) & Salary savings and Professional Services.			
WW Fund	56,310,846	40,617,998	15,692,848
Under budgeted amounts mostly in Salaries, Prof Svcs, vehicles and Trans to IDIQ projects (\$9M). Do have (\$3M) in encumbrances.			
Airport Fund	6,608,546	5,425,726	1,182,820
Harvey org (\$250K), facilities, spread a little among all orgs. \$160K encumbered.			
TOTAL ENTERPRISE FUNDS			
	225,044,581	182,536,888	42,507,693

Internal Service Funds

Fleet Maintenance	16,520,774	10,571,090	5,949,684
Behind in purchasing for future replacement, \$9M budgeted for the year, have spent only \$1.5M, \$3M Encumbered. Remaining in vacancy savings and service station.			
Facilities Maintenance	4,469,851	3,035,226	1,434,625
Have a reserve for \$1,020,000, 0 spent so this is \$700K short Have encumbrances of \$476K. Remaining in vacancy savings.			
IT Fund	12,007,276	10,336,419	1,670,857
Mostly due to the timing of professional service contracts and salary savings.			
Engineering Svcs Fund	5,030,471	3,795,615	1,234,855
Spread throughout organization, mostly vacancies.			
Citicare Health Fund	14,442,901	10,121,697	4,321,204
Reverse effect from the revenue note. Potentially we could see an increase in the last 4 months of the fiscal year.			
General Liability	4,291,813	3,947,286	344,527
Mostly due to timing of Insurance premiums and damage claims payment. We expect this to increase and reach budgeted levels by year end.			
Workers Comp	1,776,459	2,169,270	-392,811
A singular WC case has emerged that is significantly impacting the available funds.			
Other Employee Benefits	1,774,531	1,361,266	413,265
Mostly due to lower then budgeted costs of Dental and other claims. We expect this to increase and reach budgeted levels by year end.			
TOTAL INTERNAL SERVICE FUNDS			
	78,155,123	62,246,998	15,908,125

	<u>Budget</u>	<u>Actuals</u>	<u>Variance</u>
<u>Special Revenue Funds</u>			
HOT Fund	13,153,934	11,097,965	2,055,969
100K Economic Dev. 168K in Harvey 200K in 300K in Advertising Reimburse. Rest in Convention Center Capital and Maintenance			
Street Fund	30,581,713	16,500,299	14,081,413
Street Preventative Maintenance Program project time line			
TIF #2	931,997	168,833	763,164
Debt Payment not made yet			
TIF #3	1,665,272	449,712	1,215,561
Project time lines			
Seawall Fund	4,636,975	1,927,541	2,709,433
No transfer made yet to Seawall CIP - budgeted \$4,050,000			
Business & Job Dev Fd	6,714,393	1,291,199	5,423,195
Small & Large incentives not paid out yet			
Dev Services Fd	5,143,524	3,409,358	1,734,166
Salary and professional Services, \$725K encumbered			
Visitors Facilities	9,131,116	3,974,330	5,156,786
Capital Improvement project time lines			
TOTAL SPECIAL REVENUE FUNDS	85,832,134	51,033,180	34,798,954