



## Galveston County Office of County Auditor



**Final Estimate of Available Resources  
Fiscal Year 2016 (Oct. 1, 2015 – Sept. 30, 2016)**



**Independent -- Professional -- Accountable**

Galveston County – Office of County Auditor  
Final Estimate of Available Resources  
FY 2016

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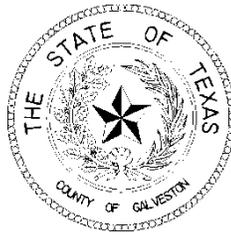
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## **Section 1**

### **Transmittal Letter and Analysis**

### **With Certification and Required Statements**



## THE COUNTY OF GALVESTON

COUNTY AUDITOR'S OFFICE

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September 1, 2015

Honorable Members of Commissioners Court  
Galveston County, Texas

### **Final Statement of Estimated Available Resources** **Fiscal Year 2016**

In accordance with the Texas Local Government Code (LGC) §111.063, Subchapter C, the County Auditor has prepared a "Final Statement of Estimated Available Resources" to be used in developing the Fiscal Year 2016 Appropriations Budget for Galveston County. The estimated of available resources is comprised of estimated available cash and cash equivalents at the beginning of the fiscal year, plus estimated revenues and transfers-in for the upcoming fiscal year.

The available beginning cash balances for FY2016 have been adjusted for the projected collection of the County's ending accounts receivable and payment of the County's ending liabilities. The "Final Statement of Estimated Available Resources" includes, as addenda, all information as required by Chapter 111.063 (b) of the Local Government Code:

1. Outstanding Obligations of the county
2. Cash on hand to the credit of each fund of the county government
3. Funds received from all sources during the preceding year
4. Funds and revenue estimated to be received from all sources during the preceding fiscal year
5. Funds and revenue estimated to be received during the ensuing year
6. A statement of all accounts and contracts on which sums are due to or owed by the County as of the last day of the preceding fiscal year, except for taxes or court costs.

Other than the audited prior year ending fund balances, the amounts and estimates used in the preparation of this statement and presented in this report are unaudited and subject to revision. Changes that might occur are not anticipated to materially affect any estimate.

**Fiscal Year 2016 Final Statement of Estimated Available Resources  
September 1, 2015**

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The accuracy of this forecast of available resources depends upon the input from many other sources, including the Galveston County Appraisal District, the Galveston County Tax Assessor-Collector, the staff of several departments, including the Budget Office, and the assistance of a number of auditing and accounting staff of the County Auditor office.

From the estimates and forecasts provided, the County Auditor reviewed and analyzed the details, including an examination of the statutory requirements, and established the trends and assumptions relatives to the County’s revenues. The final result was then tested as to reasonableness and accuracy of the estimates.

**ALL OPERATING FUNDS – SUMMARY OF REVENUES**

The following table represents revenues by sources for all governmental funds. The amounts listed for 2014 are the actual amounts of revenue that was received for each category. The second data column shows the adopted revenues for 2015. The third data column shows an estimated amount to be received in 2015, and finally the fourth data column shows the amount certified for 2016.

**Revenues by Type - Summary All Funds**

<b>All Funds</b>	<b>2014 Actual</b>	<b>2015 Adopted</b>	<b>2015</b>		<b>% Change</b>
			<b>Estimated</b>	<b>2016 Estimated</b>	<b>2015 Adopted vs 2016 Estimated</b>
Ad Valorem Taxes - Net	\$123,943,817	\$126,108,798	\$130,266,762	\$133,605,843	5.76%
Licenses and Permits	2,739,894	2,802,000	2,702,200	2,802,700	0.03%
Intergovernmental Revenues	16,918,563	14,915,357	15,036,772	15,155,648	1.60%
Charges for Services	10,056,732	10,530,800	9,746,207	9,948,270	-5.98%
Fines and Forfeitures	2,990,269	3,092,253	2,456,277	2,195,717	-36.50%
Other Revenues	5,451,343	4,599,120	3,728,730	3,686,434	-24.48%
Other Financing Sources	8,501,218	9,167,100	11,797,625	9,150,220	-0.14%
	<u>\$170,601,836</u>	<u>\$171,215,428</u>	<u>\$175,734,572</u>	<u>\$176,544,832</u>	3.03%

Revenues by sources are presented for the General and Related Funds, the Special Revenue Funds, the Capital Project Funds and the Debt Service Funds.

**Revenue Derived by Tax Rate**

The table on the next page traces the increase in property tax values, reduction in the overall tax rate, collection history, and the collection rate. For collections in the upcoming fiscal year, the county continues to be conservative in its estimate of the collection rate. The collection rate used for the past several years for property taxes collected is set at 97.25%. The actual collection rate varies each year but for the past several years the rate has been above the estimated amount.

**Fiscal Year 2016 Final Statement of Estimated Available Resources  
September 1, 2015**

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**Galveston County, Texas  
Adopted Budget for FY 2006-2015  
Analysis of Revenue Derived by Tax Rate**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
	Fiscal Year										
Assessed Value	\$22,919,442	\$23,444,128	\$25,663,846	\$25,405,120	\$23,858,987	\$24,638,557	\$25,245,042	\$26,103,585	\$26,399,353	\$26,838,959	\$27,218,814
Total Taxable Value (000)*	\$15,411,260	\$17,535,404	\$18,534,485	\$20,303,793	\$18,559,066	\$18,786,088	\$19,257,001	\$20,018,250	\$20,478,403	\$21,570,266	\$24,238,573
% Increase Over Prior Year	NA	13.78%	5.70%	9.55%	-8.59%	1.22%	2.51%	3.95%	2.30%	5.33%	12.37%
Tax Rate per \$100.00 Valuation <sup>1</sup>	\$ 0.62880	\$ 0.59880	\$ 0.58000	\$ 0.57000	\$ 0.63000	\$ 0.62875	\$ 0.62180	\$ 0.60877	\$ 0.58980	\$ 0.58480	\$ 0.56700
Total Adjusted Tax Levy (000)	\$ 96,906	\$ 105,002	\$ 109,690	\$ 117,297	\$ 120,802	\$ 121,859	\$ 123,922	\$ 126,290	\$ 125,568	\$ 126,203	\$ 137,425
Collected in Fiscal Year of Levy	\$ 94,764	\$ 103,081	\$ 107,656	\$ 114,712	\$ 118,563	\$ 119,744	\$ 121,996	\$ 124,528	\$ 123,805	\$ 130,282	\$ 133,645
Collected Subsequent Years	1,817	1,555	1,594	1,984	1,511	1,546	211	838	1,595	1,937	2,047
Total Collected to Date	96,581	104,636	109,250	116,696	120,074	121,290	122,207	125,366	125,400	132,219	135,693
Actual Collection Rate**	99.66%	99.65%	99.60%	99.49%	99.40%	99.53%	98.62%	99.27%	99.87%	104.77%	98.74%

<sup>1</sup> FY 2016 Rate is estimate; final will be set by Commissioners Court.

\*Total Taxable Value is slightly different for Flood Control and Lateral Road Funds

\*\*FY 2015 and FY 2016 is estimated collections for all delinquent periods; not broken down by year.

The primary source of the County's revenue is obtained from ad valorem taxes. Ad valorem taxes support several activities, including the General Fund, Road and Bridge Fund, Flood Control District and other funds. The assumptions used to project the FY 2016 estimate of current ad valorem property tax revenue is based on the tax rate of \$0.5670 per \$100 valuation, which is below both the effective tax rate and the rollback tax rate. It is an estimate for purposes of this presentation only, as the actual rate will be determined by vote of Commissioners Court.

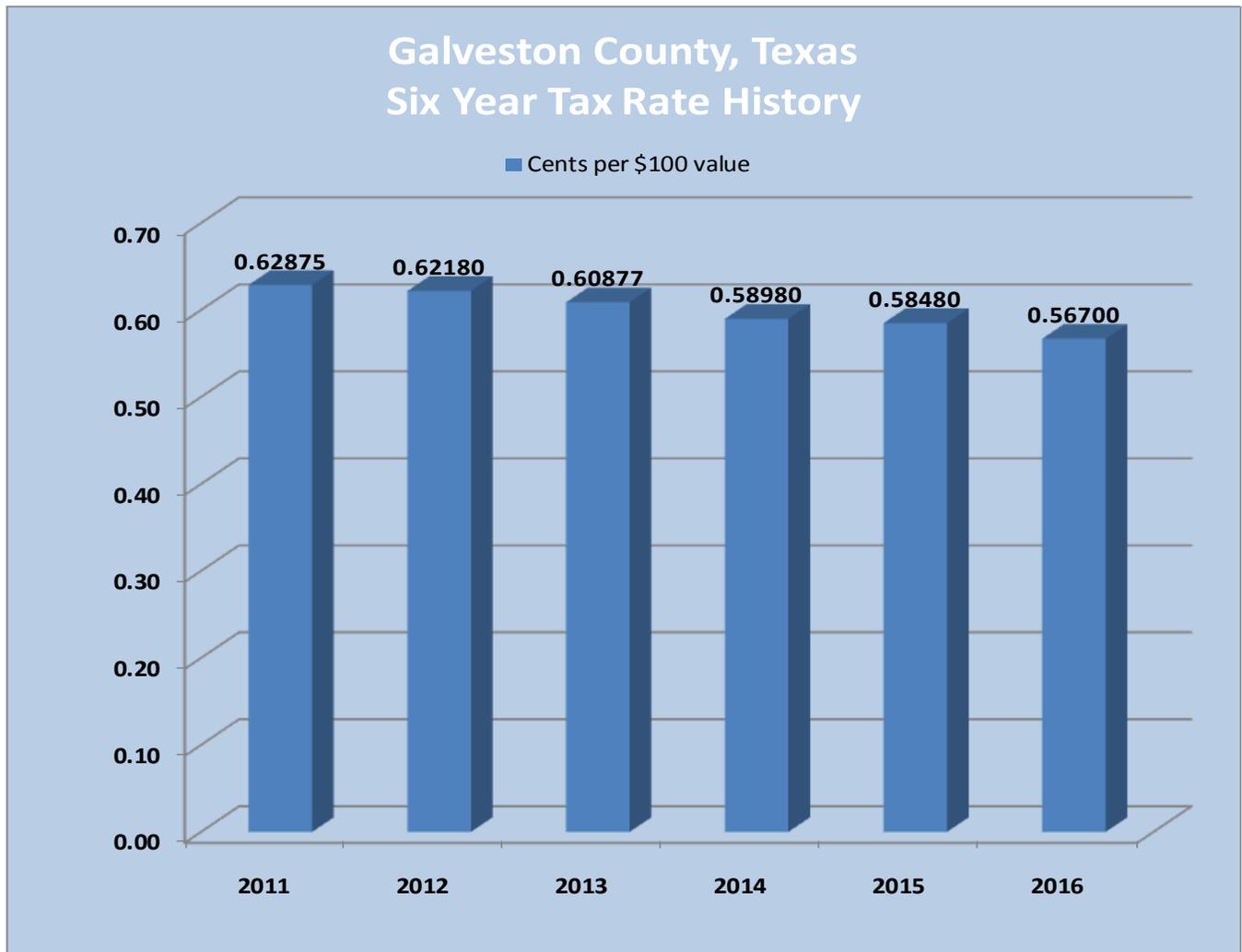
For comparative analysis the tax rate by fund which uses property taxes to pay a portion of its expenditures is shown below. The table details how the tax rate has dropped over the past eleven years, from FY 2006 to FY 2016. The total drop is approximately a 9.8% reduction in the property tax rate.

**Fiscal Year 2016 Final Statement of Estimated Available Resources  
September 1, 2015**

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An historical perspective of the last six years of rates is shown below. A graph of the change in the total rate is shown below.

Tax Rate By Fund - Comparative Analysis	Tax Rate FY 2011	Tax Rate FY 2012	Tax Rate FY 2013	Tax Rate FY 2014	Tax Rate FY 2015	Tax Rate FY 2016
General Fund	0.467036	0.463544	0.456703	0.457988	0.461378	0.454931
Road and Bridge	0.007000	0.010498	0.015216	0.003800	0.003800	0.005800
Flood Control	0.009000	0.008855	0.008855	0.006100	0.005956	0.005753
Mosquito Control District	0.005300	0.006777	0.007500	0.005000	0.004000	0.004000
Debt Service	0.140414	0.132126	0.120496	0.116912	0.109666	0.096516
	0.628750	0.621800	0.608770	0.589800	0.584800	0.567000



The County Auditor does not make any assumptions during the preparation of the “Final Estimate of Available Resources” regarding changes made by Commissioners Court in setting the tax rate at a later time. This draft of the presentation will be changed to reflect the actual tax rate established.

**Fiscal Year 2016 Final Statement of Estimated Available Resources  
September 1, 2015**

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Using the \$0.5670 tax rate, the total proposed tax would be lower than the FY 2015 tax rate of \$0.5848 (\$0.0178 lower). The lower rate is due to the increased property values in the County as determined by the Galveston County Central Appraisal District. The total taxes to be collected take into account a collection rate of 97.25%; which has been the county standard for several years and reflects the conservative nature of the County Auditor in preparing this presentation using the estimated rate of \$0.5670.

Effective tax rates are calculated each year in accordance with Chapter 25 of the Property Tax Code. These calculations are the responsibility of the Galveston County Tax Assessor-Collector. To ensure the effective tax rates are reasonable and accurate, the County Auditor's Office performs a review of the respective calculations.

Due to the complex nature of the calculation and allocation of the tax rate, a model has been developed to permit development and recommendation of the proposed tax rate. The actual tax rate to be levied is the responsibility of the Commissioners Court; however, in order to develop a working basis for the total amount of revenue and other resources available for the expenditure budget, a proposed amount is generated.

**Fiscal Year 2016 Final Statement of Estimated Available Resources  
September 1, 2015**

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**Galveston County, Texas**

**Tax Rate Model**

	<u>Rollback Rate</u>	<u>Effective Rate</u>	<u>General Fund Taxable Property Value (000)</u>	
<b>Rate/\$100 per Tax A/C (Line 25)</b>	\$ 0.6008940	\$ 0.5671440		
<b>CY General Effective Tax Rate (Line 24)</b>	<u>\$ 0.5946810</u>	<u>\$ 0.5613910</u>	FY 2015	\$ 21,570,266,168
General Rate to be allocated:	\$ 0.4782728	\$ 0.4550752	FY 2016	<u>\$ 24,238,572,529</u>
Adjustment for Rounding	\$ -	\$ (0.0001440)	Increase (Decrease)	<u>\$ 2,668,306,361</u>
Allocated to General Fund	\$ 0.4782728	\$ 0.4549312		
Allocated to General Road and Bridge	\$ 0.0058000	\$ 0.0058000		
Allocated to Mosquito Control	\$ 0.0040000	\$ 0.0040000		
Allocated to Lateral Road/FM System	\$ -	\$ -		
Allocated to Road and Flood	<u>\$ 0.0062162</u>	<u>\$ 0.0057530</u>		
General Rate Allocated-Total	\$ 0.4942890	\$ 0.4704842		
<b>CY Debt Effective Tax Rate (line 38)</b>	<u>\$ 0.1066050</u>	<u>\$ 0.0965158</u>		
<b>Allocated Rates/\$100</b>	<u>\$ 0.6008940</u>	<u>\$ 0.5670000</u>		

<u>Total Tax Rate</u>	
FY 2015 Adopted	\$ 0.5848
FY 2016 Proposed	<u>\$ 0.5670</u>
Increase (Decrease)	<u>\$ (0.0178)</u>

	<u>General Fund</u>	<u>Mosquito Control</u>	<u>Debt Service</u>	<u>Road &amp; Bridge</u>	<u>Lateral Rd</u>	<u>Flood Control</u>
FY15 Adopted Tax Rate	\$ 0.4613780	\$ 0.0040000	\$ 0.1096660	\$ 0.0038000	\$ -	\$ 0.0059560
FY16 Proposed Tax Rate	\$ 0.4549312	\$ 0.0040000	\$ 0.0965158	\$ 0.0058000	\$ -	\$ 0.0057530
Est. Taxable Value (000)	<u>\$ 24,238,573</u>	<u>\$ 24,238,573</u>	<u>\$ 24,238,573</u>	<u>\$ 24,238,573</u>	<u>\$ 24,098,010</u>	<u>\$ 24,098,010</u>
Est. Taxes Collected @ 97.25%	\$ 107,236,436	\$ 942,880	\$ 22,750,716	\$ 1,367,177	\$ -	\$ 1,348,234
Other Tax Revenues	<u>\$ 2,700,000</u>	<u>\$ 30,700</u>	<u>\$ 745,000</u>	<u>\$ 42,500</u>	<u>\$ 400</u>	<u>\$ 49,500</u>
	\$ 109,936,436	\$ 973,580	\$ 23,495,716	\$ 1,409,677	\$ 400	\$ 1,397,734
Less TRIZ Reductions	<u>\$ (3,578,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (38,700)</u>
Total Net Tax Revenues	\$ 106,358,436	\$ 973,580	\$ 23,495,716	\$ 1,409,677	\$ 400	\$ 1,359,034
Other Revenues:						
Licenses and Permits	\$ 2,700	\$ -	\$ -	\$ 2,800,000	\$ -	\$ -
Intergovernmental	\$ 7,616,440	\$ -	\$ 7,270,708	\$ 50,000	\$ 32,000	\$ -
Charges for Services	\$ 7,093,735	\$ -	\$ -	\$ -	\$ -	\$ 131,500
Fines and Forfeitures	\$ 1,660,917	\$ -	\$ -	\$ 391,200	\$ -	\$ -
Other Revenue	\$ 3,015,917	\$ 2,600	\$ 150,982	\$ 11,000	\$ 52,200	\$ 232,800
Other Financing Sources	<u>\$ 8,470,220</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Non-Tax Revenues	\$ 27,859,929	\$ 2,600	\$ 7,421,690	\$ 3,252,200	\$ 84,200	\$ 364,300
Total All Revenues	<u>\$ 134,218,365</u>	<u>\$ 976,180</u>	<u>\$ 30,917,406</u>	<u>\$ 4,661,877</u>	<u>\$ 84,600</u>	<u>\$ 1,723,334</u>

**Fiscal Year 2016 Final Statement of Estimated Available Resources  
September 1, 2015**

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**Revenue from Governmental Funds**

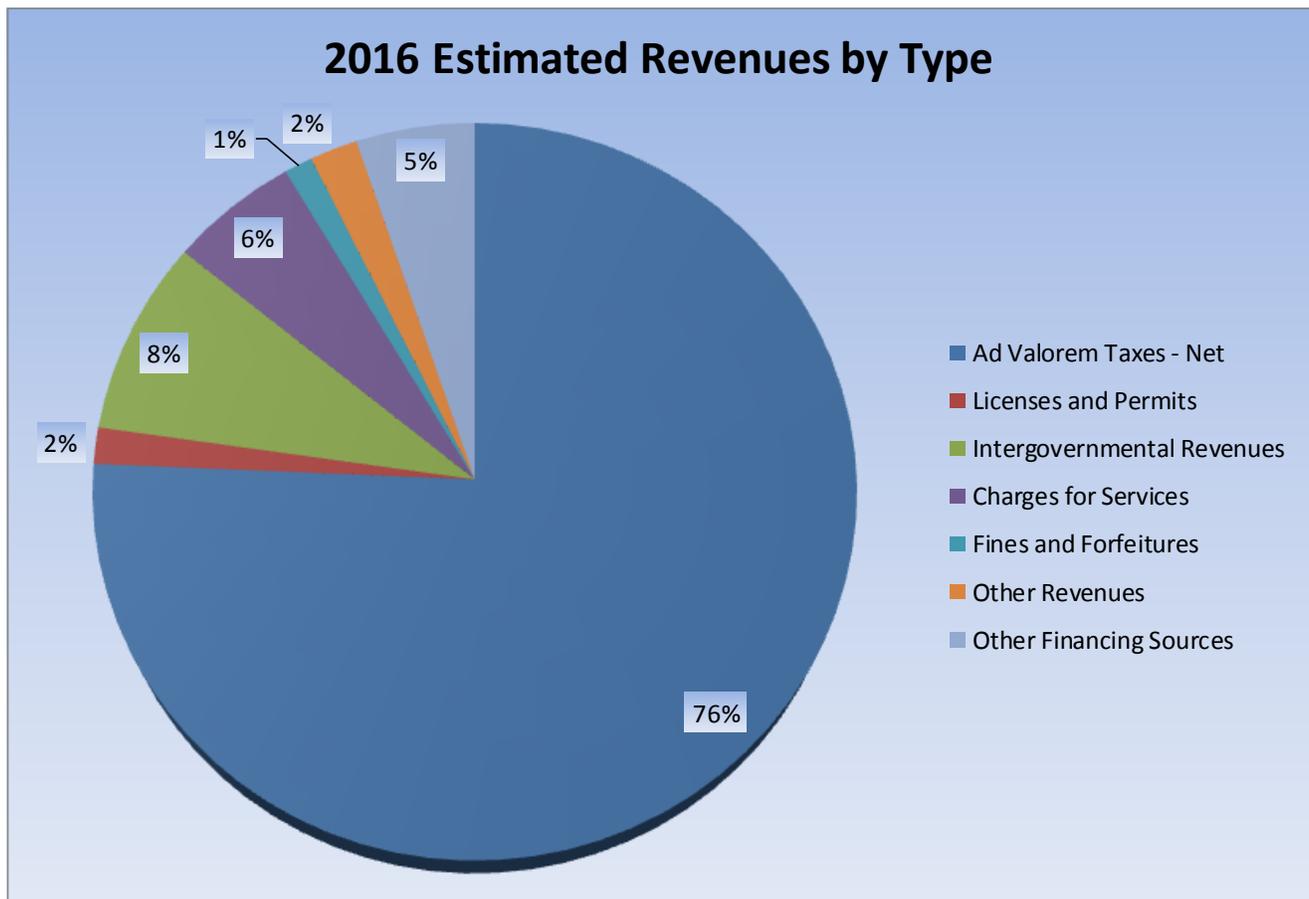
The County uses a modified accrual basis of accounting for its governmental funds, which includes the General and Related Funds, the Special Revenue Funds, the Capital Project Funds and the Debt Service Funds.. The revenue for the governmental funds is shown in the table below.

**Revenue for Governmental and Proprietary Fund Types**

All Funds	2014 Actual	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final	% Change FY2016
				Estimated Revenues	Estimate Less FY2015 Estimated
<b>Governmental Fund Types:</b>					
General and Related Funds	\$126,860,243	\$129,252,696	\$129,881,733	\$134,218,365	3.82%
Special Revenue Funds	10,343,101	10,015,222	10,101,281	10,640,461	6.19%
Capital Project Funds	1,045,734	800,275	3,054,686	768,600	-1.04%
Debt Service Funds	32,352,758	31,147,235	32,696,872	30,917,406	-0.70%
	<u>\$170,601,836</u>	<u>\$171,215,428</u>	<u>\$175,734,572</u>	<u>\$176,544,832</u>	<u>3.03%</u>

**Proprietary Fund Types:**

**Where the Money Comes From**



**Fiscal Year 2016 Final Statement of Estimated Available Resources  
September 1, 2015**

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This chart clearly shows the single largest source of revenue comes from Ad Valorem Taxes (76%) levied annually. The second largest source of revenues is from other governmental entities (8%), continuing to reflect the assistance from other agencies in repairing the damage from Hurricane Ike. Fees and Charges for Services, together with Fines and Forfeitures, make up another 8% of revenues.

**Outstanding Debt**

The County continues to pay down outstanding debt, with FY 2016 payments for principal and interest at \$31,762,966. Principal remaining on outstanding debt at September 30, 2016 is \$238,628,434. The table on the following page shows the breakdown of the debt by issuance name and type.

Below is a table of the outstanding debt by type for the period from 2006 to 2015. The amounts are expressed in thousands, except the per capita amount.

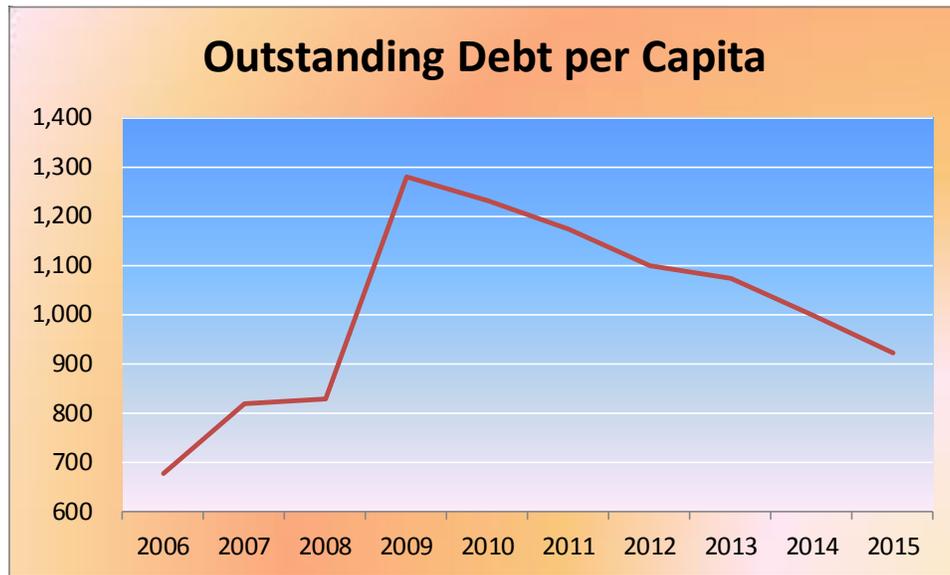
**Galveston County, Texas  
Ratio of Outstanding Debt by Type  
Last Ten Fiscal Years  
(amounts expressed in thousands, except per capita amount)**

Fiscal Year	General Obligation Bonds	Notes Payable	Capital Leases	Total	Per Capita
2006	191,128	-	1,193	192,321	678
2007	232,163	-	609	232,772	820
2008	239,003	-	-	239,003	829
2009	364,318	5,000	-	369,318	1,280
2010	353,908	5,000	-	358,908	1,232
2011	338,288	5,000	-	343,288	1,173
2012	319,793	5,000	-	324,793	1,098
2013	317,319	5,000	-	322,319	1,073
2014	307,441	-	-	307,441	1,000
2015	289,438	-	-	289,438	921

Following is a chart of the outstanding debt per capita, reflecting a continuing decline in paying off the debt and not incurring any additional debt during the last several years.

**Galveston County, Texas**  
**Outstanding Obligations of the County**  
**Statement of Bonded Indebtedness**  
**as of 9/30/2015 and projected for 09/30/2016**  
**(Unaudited)**

	<u>BONDED DEBT, 9/30/2015</u>			<u>FY 2016 RETIREMENTS</u>			<u>BONDED DEBT, 9/30/2016</u>		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
<b>Constitutional Bonds:</b>									
Justice Cntr/Public Safety Bldg '01	\$ 13,392,062	\$ 27,262,938	\$ 40,655,000	\$ -	\$ -	\$ -	\$ 13,392,062	\$ 27,262,938	\$ 40,655,000
Genl Oblightn 1999/2001 Ref '04	3,680,000	101,200	3,781,200	3,680,000	101,200	3,781,200	-	-	-
Genl Oblightn Refunding '07	79,605,000	24,895,750	104,500,750	3,715,000	3,068,075	6,783,075	75,890,000	21,827,675	97,717,675
Ltd Tax County Building '09B	36,675,000	16,910,330	53,585,330	1,820,000	2,008,930	3,828,930	34,855,000	14,901,401	49,756,401
Ltd Tax Flood Control '09C-1	2,750,000	189,650	2,939,650	655,000	79,775	734,775	2,095,000	109,875	2,204,875
Ltd Tax Flood Control '09C-2	9,215,000	5,438,527	14,653,527	-	571,791	571,791	9,215,000	4,866,737	14,081,737
Ltd Tax Refunding '11A	2,765,000	194,400	2,959,400	610,000	89,850	699,850	2,155,000	104,550	2,259,550
Unltd Tax Refunding '11B	3,360,000	572,225	3,932,225	370,000	123,725	493,725	2,990,000	448,500	3,438,500
Pass-Thru Toll/Ltd. Tax Ref '12	34,325,000	5,901,250	40,226,250	4,250,000	1,364,100	5,614,100	30,075,000	4,537,150	34,612,150
<b>Total Constitutional Bonds</b>	<b>185,767,062</b>	<b>81,466,271</b>	<b>267,233,333</b>	<b>15,100,000</b>	<b>7,407,445</b>	<b>22,507,445</b>	<b>170,667,062</b>	<b>74,058,825</b>	<b>244,725,888</b>
<b>Road Bonds:</b>									
Unltd Tax Road '01	10,066,372	20,493,628	30,560,000	-	-	-	10,066,372	20,493,628	30,560,000
Unltd Tax Road Refunding '04A	2,790,000	76,725	2,866,725	2,790,000	76,725	2,866,725	-	-	-
Unltd Tax Road '09A	60,965,000	28,444,976	89,409,976	3,070,000	3,318,796	6,388,796	57,895,000	25,126,180	83,021,180
<b>Total Road Bonds</b>	<b>73,821,372</b>	<b>49,015,329</b>	<b>122,836,701</b>	<b>5,860,000</b>	<b>3,395,521</b>	<b>9,255,521</b>	<b>67,961,372</b>	<b>45,619,808</b>	<b>113,581,180</b>
<b>Total All Bonded Debt</b>	<b>\$259,588,434</b>	<b>\$130,481,600</b>	<b>\$390,070,034</b>	<b>\$20,960,000</b>	<b>\$10,802,966</b>	<b>\$31,762,966</b>	<b>\$238,628,434</b>	<b>\$119,678,633</b>	<b>\$358,307,068</b>



**Receivables and Payables**

Receivables and payables play a part in the development of the overall economic resources available. The highest amount of receivable in the General Fund is for delinquent property taxes, but the largest receivable affects the grant funds. A number of grants require the County to pay expenditures up front and then seek reimbursement from the grantor.

**County of Galveston, Texas**  
**Statement of Receivables and Payables**  
**July 31, 2015**

Governmental Fund Types				Proprietary Fund Type	Fiduciary Fund Type		
General and Related Funds	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Internal Service Funds	Trust and Agency Funds	Total	

**RECEIVABLES:**

Receivables (Net of Allowances for Uncollectibles):

Taxes	7,063,994	388,551	1,432,700	-	-	-	8,885,245
Accounts and Other	852,276	27,989,784	-	-	36,424	(20,201)	28,858,283
<b>TOTAL RECEIVABLES</b>	<b>\$ 7,916,270</b>	<b>\$ 28,378,335</b>	<b>\$ 1,432,700</b>	<b>\$ -</b>	<b>\$ 36,424</b>	<b>\$ (20,201)</b>	<b>\$ 37,743,528</b>

**PAYABLES:**

Accounts Payable	2,077,856	1,276,053	-	27,638	100,637	1,447,323	4,929,507
Salaries Payable	2,302,640	234,763	-	-	11,105	-	2,548,508
Compensated Absences Payable	-	105	-	-	-	-	105
Retainage Payable	-	320,172	-	101,441	-	-	421,613
Est Liab-Claims/Jdgmts Payable	-	16,667	117,949	-	2,749,500	65,788	2,949,904
Due to Others	261,477	345,009	-	1,281,719	-	111,099	1,999,304
Payable From Restr. Assets:							
Due to Other Entities	-	-	-	-	-	16,365,798	16,365,798
Escrow Deposits/Deposits Held	583,855	383,293	-	-	-	1,334,707	2,301,855
Due to Other Funds	-	1,954	-	-	-	-	1,954
<b>TOTAL PAYABLES</b>	<b>\$ 5,225,828</b>	<b>\$ 2,578,016</b>	<b>\$ 117,949</b>	<b>\$ 1,410,798</b>	<b>\$ 2,861,242</b>	<b>\$ 19,324,715</b>	<b>\$ 31,518,548</b>

**Revenues Not Budgeted at the Beginning of the Year**

In a case where the County receives grant or aid money, regardless of the source, the budget may be amended to show receipt of the funds; Texas Local Government Code Section 111.0706 states:

*The County Auditor shall certify to the Commissioners Court the receipt of all public or private grant or aid money that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the court shall adopt a special budget for the limited purpose of spending the grant or aid money for its intended purpose.*

In the event of revenue received from intergovernmental contracts such as funds earned by the County from an agreement with a local city, the County Auditor shall inform the Commissioners Court of the receipt of the funds and certify the funds as available to be budgeted; Section 111.0707 of the Texas Local Government Code states:

*The County Auditor shall certify to the Commissioners Court the receipt of all revenue from intergovernmental contract that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the Court shall adopt a special budget for the limited purpose of spending the revenue from intergovernmental contracts for its intended purpose.*

**Governmental Fund Accounting**

The main purpose of governmental accounting is to provide a consistent and reliable base for recording, summarizing and analyzing financial information. Revenues are a key portion of the overall record of financial results, with all participants striving for a stable tax rate and appropriate levels for fees and charges for services as prescribed by approved and formalized financial objectives. The annual audit, internal audits and review of periodic financial reports assure the accomplishment of financial objectives.

All County accounts are organized on the basis of funds; each is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts.

Using these accounts, the revenues and expenditures/expenses are approved before the beginning of each fiscal year by a budget adopted by the Commissioners Court. Currently, all county funds are grouped by two types, general governmental and special revenue fund types. Examples of general governmental funds include the general fund, debt service fund and capital projects fund. Examples of special revenue funds are the road and bridge and county records management fund.

**Accounting System**

The County's accounting records for governmental fund types and agency funds are maintained on a modified accrual basis, with the revenues being recorded when available and measurable, and expenditures recorded when the services or goods are received and the liabilities are incurred.

In addition, encumbrances are recorded during the year. Property tax revenues are susceptible to accrual, and are considered available to the extent collected within sixty days after the end of the fiscal year. Proprietary/internal service funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses when they are incurred.

**Account Structure**

A "fund" is a balanced set of accounts with identifiable revenue sources and expenditures. A fund is segregated for the purposes of measuring a specific activity. There are four types of funds used for governmental activities:

- General and Related Funds
- Special Revenue and Dedicated Funds
- Capital Projects Funds
- Debt Service Funds

**General Governmental Fund Section**

**General and Related Funds** – The General Fund is the County’s primary operating fund. It is used to account for all financial transactions not properly included in other funds. The principal source of revenue is local property taxes. Expenditures include all costs associated with the daily operations of the County. The Related Funds are those funds whose primary source of revenue is a transfer of funds from the General Fund, but whose activities are segregated to facilitate special accounting and accumulation of resources.

**Special Revenue and Dedicated Funds** – Special and dedicated funds are generally county monies, but the revenues are set aside to be used for specific expenditures as detailed in statute. The funds can be organized into three categories: (1) funds under the control of a specific elected official, rather than the Commissioners Court; (2) funds under the shared authority of an elected official and the Commissioners Court, and (3) funds that are managed by Commissioners Court but which may only be spent on certain specified purposes.

**Capital Projects Funds** –These funds are used to account for the receipts and disbursements related to the construction or purchase of a property or facility of the County, or for other types of long-lived assets or whose funding requires multi-year commitments.

**Debt Service Fund** – This fund is used to account for the debt service transactions related to all bond issues of the County.

On the following pages are the detailed estimates of revenue for each type of governmental fund, with the detailed estimate of the internal service funds to follow:

**General Fund Revenues**

The County’s revenue sources are sound, with property taxes increasing from the growing tax bases, especially in the northern and western areas of the County. The tax base has been recovering nicely since Hurricane Ike in 2008; however, this year the County experienced an increase of 12.37% in taxable property values. For Fiscal Year 2016, General Fund revenues are estimated to increase above the estimated 2015 revenues by \$4.3 million (\$134,218,365 vs. \$129,881,733).

Other categories of revenues have experienced slower growth or, in some cases, a contraction in revenues, including charges for services, fines and forfeitures, and other revenues. The category “Other Revenues” includes interest earned on deposits, a continuing reflection of the low interest rate environment experienced for the past several years.

**Fiscal Year 2016 Final Statement of Estimated Available Resources  
September 1, 2015**

Page 13

As part of the annual revenue estimate process, an estimated of total available resources must be provided. The resources takes into account the beginning cash, the estimated actual revenues for FY 2015 and the FY 2016 estimated of revenues to determine a final balance for total available resources. The table is presented below for the General Fund.

<b>General Fund Summary of Available Resources</b>					
	<b>FY 2015 Adopted Estimate of Resources</b>	<b>FY 2015 Estimated Actuals</b>	<b>Final FY 2016 Estimate of Resources</b>	<b>Increase/ (Decrease) FY15 Estimated Actuals to FY15 Adopted</b>	<b>Increase/ (Decrease) FY16 Estimate to FY15 Est. Actuals</b>
Available Beginning Cash	\$ 25,097,669	\$ 25,097,669	\$ 29,434,301		
Taxes	98,680,474	101,871,517	106,358,436	3,191,043	4,486,919
Licenses and Permits	2,000	2,200	2,700	200	500
Intergovernmental	7,887,977	7,459,449	7,616,440	(428,528)	156,991
Fees and Charges for Services	7,820,200	7,042,333	7,093,735	(777,867)	51,402
Fines and Forfeitures	2,346,100	1,798,952	1,660,917	(547,148)	(138,035)
Other Revenues	3,948,845	3,071,249	3,015,917	(877,596)	(55,332)
Other Financing Sources	8,567,100	8,636,033	8,470,220	68,933	(165,813)
<b>Total Revenues &amp; Transfers-In</b>	<u>129,252,696</u>	<u>129,881,733</u>	<u>134,218,365</u>	<u>629,037</u>	<u>4,336,632</u>
<b>Total Available Resources</b>	<u>154,350,365</u>	<u>154,979,402</u>	<u>163,652,666</u>		

The total estimated available resources for the General and Managed Funds for FY 2016 is \$163.7 million. Compared to FY 2015 estimated actual amounts, available resources have increased by \$4.3 million, or 3.34%, for FY 2016.

**Addenda**

Information as required by Chapter 111.063 (b) of the Local Government Code:

1. Outstanding Obligations of the county
2. Cash on hand to the credit of each fund of the county government
3. Funds received from all sources during the preceding year
4. Funds and revenue estimated to be received from all sources during the preceding fiscal year, by fund type (governmental and proprietary)
5. Funds and revenue estimated to be received during the ensuing year, by fund type
6. A statement of all accounts and contracts on which sums are due to or owed by the County as of the last day of the preceding fiscal year, except for taxes or court costs.

**Conclusion**

I wish to express my appreciation to the County officials, especially the Budget Officer, for their invaluable assistance in providing information for the "Final Statement of Estimated Available Resources." I also want to thank Kristin Bulanek and Lori McWhirter for their assistance in evaluating the ad valorem tax information provided by the Tax Assessor/Collector and Jeff Modzelewski for his assistance in generating various schedules and information presented in this report.

**Fiscal Year 2016 Final Statement of Estimated Available Resources**

**September 1, 2015**

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Questions concerning the schedules, tables, graphs, and data presented in or contained within this report may be addressed to the County Auditor's Office.

Sincerely,

Randall Rice CPA  
County Auditor

**Galveston County, Texas**  
**Outstanding Obligations of the County**  
**Statement of Bonded Indebtedness**  
**as of 9/30/2015 and projected for 09/30/2016**  
**(Unaudited)**

	<u>BONDED DEBT, 9/30/2015</u>			<u>FY 2016 RETIREMENTS</u>			<u>BONDED DEBT, 9/30/2016</u>		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
<b>Constitutional Bonds:</b>									
Justice Cntr/Public Safety Bldg '01	\$ 13,392,062	\$ 27,262,938	\$ 40,655,000	\$ -	\$ -	\$ -	\$ 13,392,062	\$ 27,262,938	\$ 40,655,000
Genl Oblightn 1999/2001 Ref '04	3,680,000	101,200	3,781,200	3,680,000	101,200	3,781,200	-	-	-
Genl Oblightn Refunding '07	79,605,000	24,895,750	104,500,750	3,715,000	3,068,075	6,783,075	75,890,000	21,827,675	97,717,675
Ltd Tax County Building '09B	36,675,000	16,910,330	53,585,330	1,820,000	2,008,930	3,828,930	34,855,000	14,901,401	49,756,401
Ltd Tax Flood Control '09C-1	2,750,000	189,650	2,939,650	655,000	79,775	734,775	2,095,000	109,875	2,204,875
Ltd Tax Flood Control '09C-2	9,215,000	5,438,527	14,653,527	-	571,791	571,791	9,215,000	4,866,737	14,081,737
Ltd Tax Refunding '11A	2,765,000	194,400	2,959,400	610,000	89,850	699,850	2,155,000	104,550	2,259,550
Unltd Tax Refunding '11B	3,360,000	572,225	3,932,225	370,000	123,725	493,725	2,990,000	448,500	3,438,500
Pass-Thru Toll/Ltd. Tax Ref '12	34,325,000	5,901,250	40,226,250	4,250,000	1,364,100	5,614,100	30,075,000	4,537,150	34,612,150
<b>Total Constitutional Bonds</b>	<b>185,767,062</b>	<b>81,466,271</b>	<b>267,233,333</b>	<b>15,100,000</b>	<b>7,407,445</b>	<b>22,507,445</b>	<b>170,667,062</b>	<b>74,058,825</b>	<b>244,725,888</b>
<b>Road Bonds:</b>									
Unltd Tax Road '01	10,066,372	20,493,628	30,560,000	-	-	-	10,066,372	20,493,628	30,560,000
Unltd Tax Road Refunding '04A	2,790,000	76,725	2,866,725	2,790,000	76,725	2,866,725	-	-	-
Unltd Tax Road '09A	60,965,000	28,444,976	89,409,976	3,070,000	3,318,796	6,388,796	57,895,000	25,126,180	83,021,180
<b>Total Road Bonds</b>	<b>73,821,372</b>	<b>49,015,329</b>	<b>122,836,701</b>	<b>5,860,000</b>	<b>3,395,521</b>	<b>9,255,521</b>	<b>67,961,372</b>	<b>45,619,808</b>	<b>113,581,180</b>
<b>Total All Bonded Debt</b>	<b>\$ 259,588,434</b>	<b>\$ 130,481,600</b>	<b>\$ 390,070,034</b>	<b>\$ 20,960,000</b>	<b>\$ 10,802,966</b>	<b>\$ 31,762,966</b>	<b>\$ 238,628,434</b>	<b>\$ 119,678,633</b>	<b>\$ 358,307,068</b>

**Galveston County, Texas**  
**Cash on Hand to the Credit of Each Fund of the County**  
**As Of July 31, 2015**  
**(Unaudited)**

Fund	Description	Beginning			Ending Balance
		Balance	Debit	Credit	
		10/1/2014			07/31/2015
1101	General Fund	\$ 13,119,373	\$ 162,474,781	\$ 109,036,550	\$ 66,945,027
1201	Cnty Clk Records Archive Fund	1,540,212	2,151,721	392,227	1,759,494
1202	Juvenile Justice Fund	2,394,160	6,143,656	3,384,870	2,758,786
1203	Indigent Health Care Fund	7,628,905	10,023,031	1,696,855	8,326,176
1204	Beach Maintenance-Rd & Bridge	220,589	798,423	302,923	495,500
1205	Probate Judicial Education Fnd	-	49,368	53	49,315
1206	Child Welfare Fund	194,430	330,734	164,443	166,290
2101	Cnty Records Mgt & Preservatio	285,355	88,019	22,648	350,726
2102	Co Clerk Rec Mgt & Pres Fund	1,095,110	665,174	205,723	1,554,561
2103	Election Srvs Contract Fund	495,039	189,164	182,691	501,512
2104	Cnty Clerk Records Archive Fd	1,540,212	1,370	1,541,581	-
2105	Dist Clrk Chld Support IV-D	130,255	3,182	19,321	114,116
2106	Distr Clerk Records Mgmt Fund	53,176	47,518	3,680	97,014
2107	Election Code Chapter 19 Fund	7,442	50,470	53,824	4,088
2108	Veteran's Court Fund	900	-	-	900
2111	Tx Assess/Coll Sp Inv Tx Fund	51,815	13,529	5,003	60,341
2121	Donations To Galveston County	18,947	5,000	8,655	15,292
2131	DA Seized Funds Afte Aft 10/89	239,352	159,045	93,191	305,206
2132	DA Check Collection Fees	17,198	315	4,256	13,257
2205	Courthouse Security Fund	193,530	138,545	162,818	169,257
2206	Justice Court Bldg Security	28,107	9,163	4,606	32,664
2207	Appellate Judicial Fund	38,956	27,378	37,548	28,786
2211	Law Library	93,270	172,417	199,955	65,732
2212	Mediation Services Prog Fund	1,072,606	97,241	75,722	1,094,125
2215	Justice Court Technology Fund	64,203	36,910	92	101,021
2216	Probate Court Contributions Fd	290,433	40,605	29,700	301,338
2217	Suppl Crt-Initiatd Guardianshp	-	139,009	17,118	121,891
2218	Pretrial Intervention Program	-	30,894	1,000	29,894
2230	Juvenile Justice Fund	2,394,160	70,327	2,464,487	-
2240	Sheriff's Commissary Fund	318,124	190,750	177,887	330,988
2242	Sheriff's Seizure Aft 10/89	602,318	23,253	22,780	602,791
2245	Task Force Seizure Pre 10/89	20,451	115	11	20,554
2246	CID Seizure After 10/89	5,919	-	-	5,919
2250	Law Enforcement Education Fund	123,452	31,038	20,100	134,390
2255	Constables' Seizures	3,465	13	-	3,478
2260	Emergency Management Fund	2,037,728	5,925	-	2,043,654
2301	Road & Bridge Fund	2,203,321	3,919,797	4,574,326	1,548,792
2303	Farm to Market Lateral Road	1,196,456	138,076	77,696	1,256,836
2341	Road District #1	699,724	437,643	190,538	946,830
2370	Flood Control Fund	1,427,152	1,815,857	1,543,630	1,699,379
2410	Mosquito Control District Fund	486,734	910,020	857,436	539,319
2420	Indigent Health Care Fund	7,628,905	-	7,628,905	-

**Galveston County, Texas**  
**Cash on Hand to the Credit of Each Fund of the County**  
**As Of July 31, 2015**  
**(Unaudited)**

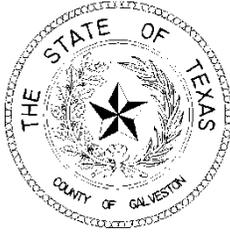
<b>Fund</b>	<b>Description</b>	<b>Beginning</b>			<b>Ending Balance</b>
		<b>Balance</b>	<b>Debit</b>	<b>Credit</b>	<b>07/31/2015</b>
		<b>10/1/2014</b>			
2501	Child Welfare Fund	196,510	440	196,950	-
2601	Beach & Parks Fund	1,984,226	570,201	251,547	2,302,880
2602	Beach Maintenance-Rd & Bridge	220,589	91,667	312,257	-
2621	Galveston County Museum	17,909	-	-	17,909
3100	County Capital Projects Fund	1,183,462	2,375,175	1,103,053	2,455,585
3101	Capital Replenishment	827,376	350,000	18,615	1,158,761
3120	Limited Tax Cnty Bldg Bds Sr09	2,517,958	1,545,088	2,694,329	1,368,718
3206	Comb Tax/Revenue COB Sr 2003C	914,034	-	755,138	158,896
3222	Ltd Tax Crim Jst Bds Sr 2003A	8,290	31	-	8,322
3271	Parks Dept Capital Projects	2,901,061	-	69,548	2,831,513
3306	Road Capital Project Fund-1987	34,113	129	-	34,243
3307	Unltd Tax Road Bonds Sr 2003B	1,877,075	10,473	-	1,887,548
3308	Unlimited Tax Rd Bds Ser 2001	1,348,891	5,362	-	1,354,253
3310	Pass Thru Toll Rv Lt Tx BdSr07	3,748,623	28,016	17,205	3,759,434
3312	Unltd Tax Road Bonds Sr 2009	9,824,550	1,375,748	1,507,402	9,692,896
3315	Galv Causeway RR Bridge Proj	154,599	-	-	154,599
3316	Cnty Road & Bridge Projects	257,272	975	-	258,248
3370	Ltd Tax Flood Control Bds Sr09	8,146,262	45,810	-	8,192,073
3373	Gal Cnty Cert of Oblig Sr 2008	323,211	16,012	28,460	310,763
4999	Debt Service Funds	7,737,001	44,903,584	39,186,144	13,454,441
6123	Employee Benefits	5,482,261	20,431,326	21,326,044	4,587,543
6124	Workers Compensation Fund	-	1,360,914	1,264,966	95,948
6125	Unemployment Insurance Fund	-	17	204,773	(204,756)
6130	Self Insurance Reserve Fund	2,701,317	2,361,086	1,509,958	3,552,444

## Revenue for Governmental and Proprietary Fund Types

All Funds	2014 Actual	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	% Change FY2016 Estimate Less FY2015 Estimated
<b><u>Governmental Fund Types:</u></b>					
General and Related Funds	\$ 126,860,243	\$ 129,252,696	\$ 129,881,733	\$ 134,218,365	3.82%
Special Revenue Funds	10,343,101	10,015,222	10,101,281	10,640,461	6.19%
Capital Project Funds	1,045,734	800,275	3,054,686	768,600	-1.04%
Debt Service Funds	32,352,758	31,147,235	32,696,872	30,917,406	-0.70%
	<u>\$ 170,601,836</u>	<u>\$ 171,215,428</u>	<u>\$ 175,734,572</u>	<u>\$ 176,544,832</u>	3.03%
<b><u>Proprietary Fund Types:</u></b>					
Internal Service Funds	<u>\$ 15,898,679</u>	<u>\$ 17,169,240</u>	<u>\$ 17,041,857</u>	<u>\$ 18,461,171</u>	7.58%

**County of Galveston, Texas**  
**Statement of Receivables and Payables**  
**July 31, 2015**

	Governmental Fund Types				Proprietary	Fiduciary	Total
	General and Related Funds	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Internal Service Funds	Trust and Agency Funds	
<b>RECEIVABLES:</b>							
Receivables (Net of Allowances for Uncollectibles):							
Taxes	7,063,994	388,551	1,432,700	-	-	-	8,885,245
Accounts and Other	852,276	27,989,784	-	-	36,424	(20,201)	28,858,283
<b>TOTAL RECEIVABLES</b>	<b>\$ 7,916,270</b>	<b>\$ 28,378,335</b>	<b>\$ 1,432,700</b>	<b>\$ -</b>	<b>\$ 36,424</b>	<b>\$ (20,201)</b>	<b>\$ 37,743,528</b>
<b>PAYABLES:</b>							
Accounts Payable	2,077,856	1,276,053	-	27,638	100,637	1,447,323	4,929,507
Salaries Payable	2,302,640	234,763	-	-	11,105	-	2,548,508
Compensated Absences Pyble	-	105	-	-	-	-	105
Retainage Payable	-	320,172	-	101,441	-	-	421,613
Est Liab-Claims/Jdgmts Pyble	-	16,667	117,949	-	2,749,500	65,788	2,949,904
Due to Others	261,477	345,009	-	1,281,719	-	111,099	1,999,304
Payable From Restr. Assets:							
Due to Other Entities	-	-	-	-	-	16,365,798	16,365,798
Escrow Deposits/Deposits Held	583,855	383,293	-	-	-	1,334,707	2,301,855
Due to Other Funds	-	1,954	-	-	-	-	1,954
<b>TOTAL PAYABLES</b>	<b>\$ 5,225,828</b>	<b>\$ 2,578,016</b>	<b>\$ 117,949</b>	<b>\$ 1,410,798</b>	<b>\$ 2,861,242</b>	<b>\$ 19,324,715</b>	<b>\$ 31,518,548</b>



## THE COUNTY OF GALVESTON

COUNTY AUDITOR'S OFFICE

P.O. Box 1418

GALVESTON, TEXAS 77553

**County Auditor**  
**Randall Rice CPA**

CITP CISA CIO CBM DABFA CGMA

**Jeff Modzelewski, CPA**  
**First Assistant, Director of Accounting**

**Kristin Bulanek, CIA**  
**First Assistant, Director of Auditing**

September 3, 2015

Mr. David Delac  
Director of Finance  
Galveston County, Texas

Re: Projected Ending Fund Balances for FY 2015 and Available Resources for FY 2016

Dear Mr. Delac:

Attached please find the schedule of projected fund balance for various county funds for the fiscal year ending September 30, 2015. The projected fund balance is added to the FY2016 estimated revenues to provide the total available resources for budgeted spending. This schedule is required by § 111.068(b) of the *Texas Local Government Code*, "Adoption of Budget." These amounts are intended to assist the Commissioners Court in its consideration of the proposed budget for the fiscal year ending September 30, 2016.

Projections were made for funds receiving tax allocations (i.e., General and related managerial funds, Road and Bridge, Flood Control, Mosquito Control and Debt Service), as well as for operating funds (i.e., Special Revenue Funds). Projections were not made for Capital Project Funds, other than non-project associated revenues (budgeted on a project-length basis), or for Internal Service Funds, as those funds account for expenditures made from tax-allocated or operating revenues.

The use of the ending fund balance in any year to provide additional resources beyond next year estimated revenues is permitted, provided the amounts thus used do not result in a negative ending fund balance in the next year.

If you have any questions, please do not hesitate to ask. As always, I am available for any help I can offer.

Sincerely,

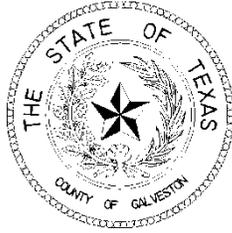
Randall Rice CPA  
Galveston County Auditor

Galveston County, Texas  
Governmental Funds for FY 2015 and FY 2016  
Summary of Tax Levies, Non-Tax Revenues and Funds Available

	Audited 09/30/2014 Fund Balance	CY Estimated Revenues	CY Estimated Expenditures	Estimated 9/30/2015 Fund Balance	Tax Levy @ 97.25% plus Other Taxes	Estimated Other Revenues	Funds Available for Budget
General Fund	\$ 41,585,984	\$ 120,984,400	\$ 113,805,428	\$ 48,764,956	\$ 106,358,436	\$ 27,859,929	\$ 182,983,321
County Clerk Archive Fee	1,489,169	706,500	431,510	1,764,159		706,500	2,470,659
Juvenile Justice Fund	2,159,669	4,805,450	4,200,427	2,764,692		4,848,000	7,612,692
Indigent Health Care	6,961,356	2,555,470	913,708	8,603,118		2,555,200	11,158,318
Beach Maintenance - Road & Bridge Fund	290,968	578,485	370,754	498,699		589,400	1,088,099
Probate Judicial Education Fund	-	64,000	64	63,936		68,800	132,736
Child Welfare Fund	193,238	187,428	206,656	174,010		189,900	363,910
Economic Development Fund	-	-	-	-		376,720	376,720
County Records Mgmt & Preserv	285,922	105,179	29,237	361,864		107,200	469,064
County Clerk Records Mgmt & Preserv	1,085,762	861,500	235,595	1,711,667		888,500	2,600,167
Election Services Contract	523,501	178,000	199,488	502,013		292,000	794,013
District Clerk Child Support Iv-d	130,255	4,200	24,974	109,481		4,200	113,681
District Clerk Records Management	50,987	56,000	1,350	105,637		61,000	166,637
Election Code Chapter 19 Fund	5,576	60,020	55,760	9,836		60,020	69,856
Tax A/C Spec Inv Tax Escrow	52,323	17,500	5,144	64,679		17,500	82,179
Donations To Galveston County	16,361	10,000	7,307	19,054		10,000	29,054
DA Seized Funds After 10/89	94,712	210,652	-	305,364		75,600	380,964
DA Check Collection Fees	17,198	315	-	17,513		500	18,013
Courthouse Security	185,571	173,062	192,455	166,178		167,135	333,313
Justice Court Building Security	28,162	13,000	5,508	35,654		15,000	50,654
Appellate Judicial	1,736	33,000	-	34,736		34,000	68,736
Law Library	42,868	206,516	176,502	72,882		207,400	280,282
Mediation Services Program	1,068,204	119,045	84,391	1,102,858		117,500	1,220,358
Justice Court Technology	64,426	43,400	-	107,826		44,100	151,926
Probate Court Contributions	287,387	40,000	31,531	295,856		40,000	335,856
Supplmntl Crt-Initiated Guardnshp	20	126,000	-	126,020		89,000	215,020
Pretrial Intervention Program	-	25,000	-	25,000		25,000	50,000
Sheriff Seizures Post-10/89	291,952	25,491	-	317,443		26,500	343,943
Task Force Seizures Pre-10/89	6,231	-	-	6,231		-	6,231
Law Enforcement Continued Education	123,372	38,616	-	161,988		48,500	210,488
Constables' Seizures	3,465	13	-	3,478		15	3,493
Emergency Management	2,027,463	9,800	-	2,037,263		9,800	2,047,063
Road and Bridge	2,279,620	4,057,730	5,131,738	1,205,612	1,409,677	3,252,200	5,867,489
Farm-to- Market Lateral Road	1,193,985	149,778	91,811	1,251,952	400	84,200	1,336,552

Galveston County, Texas  
 Governmental Funds for FY 2015 and FY 2016  
 Summary of Tax Levies, Non-Tax Revenues and Funds Available

	Audited 09/30/2014 Fund Balance	CY Estimated Revenues	CY Estimated Expenditures	Estimated 9/30/2015 Fund Balance	Tax Levy @ 97.25% plus Other Taxes	Estimated Other Revenues	Funds Available for Budget
Road District #1	691,061	484,000	220,026	955,035	-	484,000	1,439,035
Flood Control	1,357,405	1,731,577	1,638,115	1,450,867	1,359,034	364,300	3,174,201
Mosquito Control District	870,623	921,938	912,498	880,063	973,580	2,600	1,856,243
Beach And Parks	1,957,881	399,950	90,332	2,267,499		370,000	2,637,499
Galveston County Museum	17,909	-	-	17,909		-	17,909
Debt Service	11,252,287	32,696,872	38,115,559	5,833,600	23,495,716	7,421,690	36,751,005
County Capital Projects	1,229,111	2,515,886	1,272,834	2,472,163		300,000	2,772,163
Capital Replenishment	827,376	385,000	22,338	1,190,038		315,000	1,505,038
	\$ 80,751,096	\$ 175,580,772	\$ 168,473,041	\$ 87,858,827	\$ 133,596,843	\$ 52,128,909	\$ 273,584,579



**THE COUNTY OF GALVESTON**  
COUNTY AUDITOR'S OFFICE  
P.O. Box 1418  
GALVESTON, TEXAS 77553

**County Auditor**  
**Randall Rice CPA**  
CITP CISA CIO CBM DABFA CGMA

**Jeff Modzelewski, CPA**  
**First Assistant, Director of Accounting**

**Kristin Bulanek, CIA**  
**First Assistant, Director of Auditing**

September 3, 2015

Mr. David Delac  
Director of Finance  
Galveston County, Texas

Re: Revenue Projections for the Fiscal Year Ending September 30, 2016

Dear Mr. Delac:

Attached please find the revenue projections for the fiscal year ending September 30, 2016, for inclusion in the budget to be adopted by Commissioners Court for t Fiscal Year 2016.

If you have any questions or need further informaiton, please do not hesitate to ask. As always, I am available for any help I can offer.

Sincerely,

Randall Rice CPA  
Galveston County Auditor

## **Section 2**

### **Governmental Funds**

#### **General Fund and Related Funds Group**

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>1101 General Fund</b>						
000000	4111010	Ad Valorem Taxes Current	99,520,463	102,707,177	107,236,436	4,529,259
000000	4111011	Ad Valorem Taxes VIT Property	50,011	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	1,500,000	1,500,000	1,600,000	100,000
000000	4191010	Interest and Penalties-Current	500,000	525,000	600,000	75,000
000000	4191011	Interest and Penalties-Delinq	450,000	450,000	500,000	50,000
		<b>Ad Valorem Taxes</b>	<b>102,020,474</b>	<b>105,182,177</b>	<b>109,936,436</b>	<b>4,754,259</b>
000000	4113014	Reinv Zone Galveston #11	(407,000)	(430,256)	(460,000)	(29,744)
000000	4113015	Reinv Zone Galveston #12	(140,000)	(130,390)	(154,000)	(23,610)
000000	4113016	Reinv Zone Galveston #13	(160,000)	(178,717)	(184,000)	(5,283)
000000	4113020	Reinv Zone Galveston #14	(650,000)	(602,559)	(667,000)	(64,441)
000000	4113023	Reinv Zone League City #2	(660,000)	(659,033)	(705,000)	(45,967)
000000	4113024	Reinv Zone League City #3	(309,000)	(296,367)	(304,000)	(7,633)
000000	4113025	Reinv Zone League City #4	(64,000)	(113,271)	(122,000)	(8,729)
000000	4113030	Reinv Zone Hitchcock #1	(350,000)	(319,434)	(396,000)	(76,566)
000000	4113035	Reinv Zone Texas City #1	(600,000)	(580,633)	(586,000)	(5,367)
		<b>Tax Reinvestment Zones</b>	<b>(3,340,000)</b>	<b>(3,310,660)</b>	<b>(3,578,000)</b>	<b>(267,340)</b>
		<b>Taxes</b>	<b>98,680,474</b>	<b>101,871,517</b>	<b>106,358,436</b>	<b>4,486,919</b>
211101	4213010	Bonding License Fees	1,000	1,000	1,200	200
314300	4226010	License and Other Fees	1,000	1,200	1,500	300
		<b>Licenses and Permits</b>	<b>2,000</b>	<b>2,200</b>	<b>2,700</b>	<b>500</b>
126100	4300010	Intergovernmental Revenues	-	4,000	4,000	-
159100	4301026	Interlocal Agrmt-Santa Fe	4,800	4,800	4,800	-
159100	4301027	Interlocal Agrmt-La Marque	4,800	4,800	4,800	-
159100	4301028	Interlocal Agrmt-Hitchcock	4,800	4,800	4,800	-
159100	4301029	Interlocal Agrmt-Kemah	4,800	4,800	4,800	-
170100	4301100	Justice Cntr Lease Income	230,000	200,000	200,000	-
211101	4301101	Justice Cntr Jail Usage Income	300,000	265,000	330,000	65,000
170100	4301104	Rental Income Galv Fire/EMS	59,000	59,000	59,000	-
127100	4302006	State Rmb-Asst Prosec Longevit	48,000	48,000	48,000	-
122100	4302013	Cnty Crt at Law State Sal Supp	252,000	252,000	252,000	-
111000	4302018	Cnty Judge-Salary Suppl 26.006	15,000	17,700	25,000	7,300
126100	4302025	Rmb frm State for Juror pymts	270,000	265,000	270,000	5,000
121000	4302035	Reimb frm St-Indigent Defense	400,000	270,000	305,000	35,000
211101	4303110	Reimb salary/benefits DA	10,000	10,000	10,000	-
211101	4303111	Reimb Salary/benefits FBI	11,000	11,000	11,000	-
211101	4303112	Reimb Sexual Assault Examinati	11,000	11,000	11,000	-
000020	4303118	Federal Reimb-SCAAP Grant	-	51,740	51,740	-

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
211101	4303119	Incentive Pay SSA	55,000	48,000	52,000	4,000
000010	4304017	Annex-Public Health District	1,094,573	900,000	900,000	-
170100	4304018	Lease Mid County Annex-CAD	145,200	88,772	120,000	31,228
000010	4315018	Supplemental IV E	60,000	60,000	60,000	-
000020	4342020	Adult Prob Admin Fees	9,000	9,000	9,000	-
151500	4352011	State Shared Liquor Taxes	1,450,000	1,350,000	1,350,000	-
151500	4353010	RTS Retainage	850,000	850,000	850,000	-
000000	4361101	Paymt in Lieu of Taxes-GHA	48,000	48,000	48,000	-
000000	4361111	Payment in Lieu of Taxes Fed	14,200	12,852	13,500	648
211101	4372011	Reimb Sheriff Srvs ISD's	2,406,304	2,500,000	2,506,800	6,800
211101	4372012	Reimb for Drug Enf Analyst	43,500	60,000	60,000	-
		<b>Intergovernmental Revenues</b>	<b>7,800,977</b>	<b>7,410,264</b>	<b>7,565,240</b>	<b>154,976</b>
000010	4401010	Parking Fees	8,000	7,000	7,500	500
223700	4401016	Out of County Fee		35	35	-
151300	4401022	Greyhound Track Fees	16,000	12,000	13,500	1,500
151500	4401023	TABC Permit Fees	195,000	130,000	130,000	-
151600	4401030	ATM Fees	3,600	3,600	3,600	-
440100	4401044	Reimbursmnt for Medical Record	1,100	1,200	1,200	-
114000	4411015	Court Reporter Service	50,000	50,000	50,000	-
126100	4411016	Court Reporter Service	45,000	45,000	45,000	-
000010	4411018	Court-Related Support Fee	10,000	-	-	-
121000	4411018	Court-Related Support Fee	-	2,000	2,000	-
123110	4411018	Court-Related Support Fee	-	149	-	(149)
123111	4411018	Court-Related Support Fee	-	1,600	1,600	-
123200	4411018	Court-Related Support Fee	-	6	-	(6)
123201	4411018	Court-Related Support Fee	-	747	1,000	253
123300	4411018	Court-Related Support Fee	-	31	-	(31)
123301	4411018	Court-Related Support Fee	-	492	-	(492)
123400	4411018	Court-Related Support Fee	-	262	-	(262)
123401	4411018	Court-Related Support Fee	-	1,400	1,400	-
123500	4411018	Court-Related Support Fee	-	252	-	(252)
123600	4411018	Court-Related Support Fee	-	400	-	(400)
123700	4411018	Court-Related Support Fee	-	306	-	(306)
123800	4411018	Court-Related Support Fee	-	15	-	(15)
123900	4411018	Court-Related Support Fee	-	127	-	(127)
211101	4411018	Court-Related Support Fee	-	11	-	(11)
126100	4411025	Distr Crt Jury Fee CCP102.004	18,000	16,000	16,000	-
114000	4411026	Cnty Crt Jury Fee	3,400	5,000	5,000	-
000010	4411030	Suppl Court Guardianship Fee	22,000	-	-	-
000010	4411050	General/Time Payments (TP)	46,000	40	-	(40)

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
121000	4411050	General/Time Payments (TP)		17,000	18,000	1,000
123110	4411050	General/Time Payments (TP)		46	-	(46)
123111	4411050	General/Time Payments (TP)		3,000	3,500	500
123200	4411050	General/Time Payments (TP)		40	-	(40)
123201	4411050	General/Time Payments (TP)		769	-	(769)
123300	4411050	General/Time Payments (TP)		104	-	(104)
123301	4411050	General/Time Payments (TP)		447	-	(447)
123400	4411050	General/Time Payments (TP)		383	-	(383)
123401	4411050	General/Time Payments (TP)		5,800	6,200	400
123500	4411050	General/Time Payments (TP)		295	-	(295)
123600	4411050	General/Time Payments (TP)		2,400	2,600	200
123700	4411050	General/Time Payments (TP)		1,100	1,200	100
123800	4411050	General/Time Payments (TP)		140	-	(140)
123900	4411050	General/Time Payments (TP)		130	-	(130)
211101	4411050	General/Time Payments (TP)		168	-	(168)
255100	4411050	General/Time Payments (TP)		44	-	(44)
000010	4411051	Gen Time Pymt Judcl Efficiency	12,000	10	-	(10)
121000	4411051	Gen Time Pymt Judcl Efficiency		4,200	4,300	100
123110	4411051	Gen Time Pymt Judcl Efficiency		12	-	(12)
123111	4411051	Gen Time Pymt Judcl Efficiency		577	-	(577)
123200	4411051	Gen Time Pymt Judcl Efficiency		10	-	(10)
123201	4411051	Gen Time Pymt Judcl Efficiency		192	-	(192)
123300	4411051	Gen Time Pymt Judcl Efficiency		26	-	(26)
123301	4411051	Gen Time Pymt Judcl Efficiency		112	-	(112)
123400	4411051	Gen Time Pymt Judcl Efficiency		96	-	(96)
123401	4411051	Gen Time Pymt Judcl Efficiency		1,500	1,600	100
123500	4411051	Gen Time Pymt Judcl Efficiency		74	-	(74)
123600	4411051	Gen Time Pymt Judcl Efficiency		457	-	(457)
123700	4411051	Gen Time Pymt Judcl Efficiency		210	-	(210)
123800	4411051	Gen Time Pymt Judcl Efficiency		35	-	(35)
123900	4411051	Gen Time Pymt Judcl Efficiency		33	-	(33)
211101	4411051	Gen Time Pymt Judcl Efficiency		42	-	(42)
255100	4411051	Gen Time Pymt Judcl Efficiency		11	-	(11)
211101	4411053	Extradition Cost	-	2,000	2,200	200
126100	4411054	Dstr Crt Rrds ArchFee GC51.305	25,000	40,000	42,000	2,000
127100	4412008	Witness Fees	-	30	-	(30)
000010	4412009	DC Crt Appointed Atty Fees	65,000	-	-	-
121000	4412009	DC Crt Appointed Atty Fees		2,500	2,500	-
126100	4412009	DC Crt Appointed Atty Fees		62,000	62,000	-
121000	4412010	Pre-Trial Release Agency	260,000	260,000	260,000	-
256100	4412011	Court Appointed Atty-Juv Pro	25,000	18,000	20,000	2,000

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
000010	4412012	Court Appointed Attorney Fee	140,000	6,500	7,000	500
114000	4412012	Court Appointed Attorney Fee		3,200	3,500	300
121000	4412012	Court Appointed Attorney Fee		42,000	43,000	1,000
255100	4412012	Court Appointed Attorney Fee		15,000	16,000	1,000
211101	4412018	Accident Report Fees	1,000	3,400	3,400	-
211101	4412020	Ad Litem Fees	4,800	6,400	6,400	-
000010	4412021	Master's Fees	9,000	-	-	-
114000	4412021	Master's Fees		6,200	6,200	-
121000	4412021	Master's Fees		4,100	4,300	200
000010	4412022	Prosecutor's Fees	87,000	-	-	-
121000	4412022	Prosecutor's Fees		1,000	1,200	200
127100	4412022	Prosecutor's Fees		63,000	65,000	2,000
121000	4412313	DWI Supervision Fee CCP17.441	16,000	24,000	24,000	-
114000	4412320	E-Filing Trns Fee GC72.031	10,000	25,000	25,000	-
126100	4412320	E-Filing Trns Fee GC72.031	44,000	56,000	56,000	-
126100	4413010	District Clerk Fees	675,000	550,000	575,000	25,000
126100	4413012	Dst Clrk Fees to Adm/Acct Trst	14,000	14,000	16,000	2,000
126100	4413013	District Clk Passport Fees	175,000	240,000	240,000	-
126100	4413014	Family Protect Fee-GvCd51.961	14,000	14,000	14,000	-
126100	4413556	Chld Advcy Ctr GC103-021(7)	-	31	-	(31)
114000	4414010	County Clerk Fees	2,300,000	1,800,000	1,800,000	-
114000	4414012	County Clerk Refund of Fees	1,000	11,000	11,000	-
114000	4414013	Cnty Clrk Credit Card Svc Fees	-	3,600	3,600	-
114000	4414030	Notary Services Fee	9,000	2,000	2,000	-
000010	4415001	Fees of Office - Justice Crt 1-A	10,000	-	-	-
123110	4415001	Fees of Office-Justice Crt 1-A		1,800	1,800	-
123201	4415001	Fees of Office-Justice Crt 1-A		12,000	12,000	-
000010	4415003	Fees of Office - Justice Crt 3	6,000	-	-	-
123300	4415003	Fees of Office-Justice Crt 3		475	-	(475)
123301	4415003	Fees of Office-Justice Crt 3		179	-	(179)
000010	4415004	Fees of Office - Justice Crt 4	48,000	-	-	-
123201	4415004	Fees of Office-Justice Crt 4		8,500	9,000	500
123400	4415004	Fees of Office-Justice Crt 4		6,500	6,800	300
000010	4415005	Fees of Office - Justice Crt 5	50,000	-	-	-
123111	4415005	Fees of Office-Justice Crt 5		6,000	6,100	100
123500	4415005	Fees of Office-Justice Crt 5		13,500	13,800	300
000010	4415006	Fees of Office - Justice Crt 8-1	48,000	-	-	-
123401	4415006	Fees of Office-Justice Crt 8-1		52,000	53,000	1,000
123600	4415006	Fees of Office-Justice Crt 8-1		25,000	26,000	1,000
000010	4415007	Fees of Office - Justice Crt 7	38,000	-	-	-
123111	4415007	Fees of Office-Justice Crt 7		20,000	21,000	1,000

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
123700	4415007	Fees of Office-Justice Crt 7		15,000	15,000	-
151519	4415022	Fees of Office - County Crt #2	-	25,000	26,300	1,300
000010	4415043	Just Pct#3 Jury Fee	-	44	-	(44)
000010	4415044	Just Pct#4 Jury Fee	-	22	-	(22)
000010	4415046	Just Pct#8-1 Jury Fee	-	44	-	(44)
123600	4415046	Just Pct#8-1 Jury Fee		44	-	(44)
000010	4415047	Just Pct#7 Jury Fee	-	44	-	(44)
000010	4415048	Just Pct#8-2 Jury Fee	-	71	-	(71)
123900	4415049	Just Pct#6 (Prev 9) Jury Fee		22	-	(22)
000010	4415101	Civil Srv Fees-Jst Crt 1	80,000	44	-	(44)
123110	4415101	Civil Srv Fees-Jst Crt 1		25,000	26,000	1,000
123201	4415101	Civil Srv Fees-Jst Crt 1		52,000	53,000	1,000
000010	4415102	Civil Srv Fees-Jst Crt 2	42,000	-	-	-
123200	4415102	Civil Srv Fees-Jst Crt 2		12,000	13,000	1,000
123301	4415102	Civil Srv Fees-Jst Crt 2		24,000	25,000	1,000
000010	4415103	Civil Srv Fees-Jst Crt 3	66,000	-	-	-
123300	4415103	Civil Srv Fees-Jst Crt 3		15,000	16,000	1,000
123301	4415103	Civil Srv Fees-Jst Crt 3		48,000	49,000	1,000
000010	4415104	Civil Srv Fees-Jst Crt 4	35,000	-	-	-
123201	4415104	Civil Srv Fees-Jst Crt 4		50,000	51,000	1,000
123400	4415104	Civil Srv Fees-Jst Crt 4		7,500	7,500	-
000010	4415105	Civil Srv Fees-Jst Crt 5	106,000	-	-	-
123111	4415105	Civil Srv Fees-Jst Crt 5		50,000	50,000	-
123500	4415105	Civil Srv Fees-Jst Crt 5		24,000	24,000	-
000010	4415106	Civil Srv Fees-Jst Crt 8-1	76,000	-	-	-
123401	4415106	Civil Srv Fees-Jst Crt 8-1		49,000	50,000	1,000
123600	4415106	Civil Srv Fees-Jst Crt 8-1		26,000	27,000	1,000
000010	4415107	Civil Srv Fees-Jst Crt 7	100,000	-	-	-
123111	4415107	Civil Srv Fees-Jst Crt 7		54,000	55,000	1,000
123700	4415107	Civil Srv Fees-Jst Crt 7		26,000	26,000	-
000010	4415108	Civil Srv Fees-Jst Crt 8	18,000	-	-	-
123401	4415108	Civil Srv Fees-Jst Crt 8		20	-	(20)
123800	4415108	Civil Srv Fees-Jst Crt 8		2,400	2,400	-
000010	4415109	Civil Srv Fee-Jst Crt 6(prev9)	3,400	-	-	-
123301	4415109	Civil Srv Fee-Jst Crt 6(prev9)		2,400	2,400	-
123900	4415109	Civil Srv Fee-Jst Crt 6(prev9)		1,200	1,200	-
151519	4416013	Replacement Stickers	19,000	17,000	17,000	-
151500	4416014	Title Fees	265,000	300,000	300,000	-
151519	4416020	Duplicate Receipts	-	358	600	242
151500	4416021	Friendswood Reim	4,800	3,600	3,600	-
151519	4416022	RTS Commission	530,000	500,000	500,000	-

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
151519	4416023	Transfer Fees	85,000	95,000	95,000	-
151519	4416024	Misc/Mail Fees	75,000	64,000	64,000	-
151500	4416025	TABC 5% Comm	5,000	2,000	2,000	-
151500	4416026	Misc Fees & Over	10,000	18,000	18,000	-
151500	4416027	Collect Contract	-	126	-	(126)
151553	4416027	Collect Contract	165,000	130,000	130,000	-
151519	4416028	Special Plates	3,000	2,500	2,500	-
151554	4416029	Publication Fees	23,000	11,000	11,000	-
000020	4421010	Sheriff Fees	470,000	370	600	230
121000	4421010	Sheriff Fees		273	600	327
211101	4421010	Sheriff Fees		400,000	400,000	-
211101	4421014	Vehicle Tow & Disposal Fees		1,000	1,000	-
211101	4421015	State Transportation-TDCJ		20,000	20,000	-
211101	4421016	D.C. Sheriff Fees	195,000	180,000	180,000	-
211101	4421020	Arrest Fees CCP102.011	12,000	9,000	9,000	-
223110	4422101	Civil Srv Fees-Constable 1	13,000	12,000	12,000	-
223200	4422102	Civil Srv Fees-Constable 2	12,000	12,000	12,000	-
223300	4422103	Civil Srv Fees-Constable 3	13,000	15,000	15,000	-
223400	4422104	Civil Srv Fees-Constable 4	8,000	8,500	8,500	-
223500	4422105	Civil Srv Fees-Constable 5	17,000	15,000	15,000	-
223700	4422107	Civil Srv Fees-Constable 7	13,000	15,000	15,000	-
223800	4422108	Civil Srv Fees-Constable 8	17,000	15,000	15,000	-
223900	4422109	Civil Srv Fees-Const 6 (Prv 9)	-	2,000	2,000	-
000010	4462010	Soc Serv Guardianshp PC Sec665	4,200	-	-	-
529210	4471010	User Fees - W.H. Park	60,000	70,000	70,000	-
529211	4471011	User Fees - Carbide Park	37,000	40,000	40,000	-
529212	4471012	User Fees - Runge Park	11,000	14,000	14,000	-
529213	4471013	User Fees - Ft Travis Park	13,000	1,000	1,000	-
529214	4471014	User Fees - Lobit Park	1,600	1,500	1,500	-
529215	4471015	User Fee - J.B. Park	6,000	4,200	4,200	-
529216	4471025	User Fees-JBrks Prk Arena	1,000	-	-	-
529217	4471030	User Fees-Bayshore Park Pavln	4,000	1,600	1,600	-
529218	4471031	User Fee - Gregory Park Pavln	1,500	7,000	7,000	-
529219	4471050	User Fees - Bacliff C.C.	2,600	1,600	1,600	-
529220	4471052	User Fees- Paul Hopkins Prk	2,000	2,400	2,400	-
000050	4472030	Galv Co Fair/Rodeo Concession	1,600	1,900	1,900	-
529223	4472031	J.B.Prk Ballfield Concession	7,000	7,000	7,000	-
529224	4472033	Concession-Hitchcock Bt Ramp	4,800	4,800	4,800	-
000050	4473011	Overtime Park Permits	1,800	-	-	-
529225	4473025	Rental Fee Dickson Sr Center	9,000	13,000	13,000	-
522020	4474023	Sr Transp Enrich Prgram	3,000	5,500	5,500	-
<b>Fees and Charges for Services</b>			<b>7,157,200</b>	<b>6,271,133</b>	<b>6,320,735</b>	<b>49,602</b>

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
000010	4511011	Defensive Driving Course	77,000	-	-	-
121000	4511011	Defensive Driving Course		32	-	(32)
123110	4511011	Defensive Driving Course		1,800	1,800	-
123111	4511011	Defensive Driving Course		11,000	11,000	-
123200	4511011	Defensive Driving Course		40	-	(40)
123201	4511011	Defensive Driving Course		8,800	8,800	-
123300	4511011	Defensive Driving Course		600	1,000	400
123301	4511011	Defensive Driving Course		6,500	6,500	-
123400	4511011	Defensive Driving Course		3,200	3,200	-
123401	4511011	Defensive Driving Course		16,500	16,500	-
123500	4511011	Defensive Driving Course		3,200	3,200	-
123600	4511011	Defensive Driving Course		5,200	5,200	-
123700	4511011	Defensive Driving Course		3,500	3,500	-
123800	4511011	Defensive Driving Course		300	450	150
123900	4511011	Defensive Driving Course		1,900	1,900	-
000010	4511012	Traffic Fee County	23,000	-	-	-
121000	4511012	Traffic Fee County		400	400	-
123110	4511012	Traffic Fee County		500	500	-
123111	4511012	Traffic Fee County		3,000	3,000	-
123201	4511012	Traffic Fee County		2,900	2,900	-
123300	4511012	Traffic Fee County		180	180	-
123301	4511012	Traffic Fee County		1,800	1,800	-
123400	4511012	Traffic Fee County		700	700	-
123401	4511012	Traffic Fee County		4,500	4,500	-
123500	4511012	Traffic Fee County		1,000	1,000	-
123600	4511012	Traffic Fee County		2,000	2,000	-
123700	4511012	Traffic Fee County		1,400	1,400	-
123800	4511012	Traffic Fee County		6	6	-
123900	4511012	Traffic Fee County		500	500	-
211101	4511012	Traffic Fee County		6	6	-
151300	4511013	Cnty Portion State Fees Coll	138,000	118,000	124,000	6,000
000010	4512001	Justice Court 1 Fees Coll	60,000	-	-	-
123110	4512001	Justice Court 1 Fees Coll		9,000	9,000	-
123201	4512001	Justice Court 1 Fees Coll		35,000	35,000	-
000010	4512002	Justice Court 2 Fees Coll	4,000	-	-	-
123200	4512002	Justice Court 2 Fees Coll		3,600	3,600	-
123301	4512002	Justice Court 2 Fees Coll		9,600	9,600	-
000010	4512003	Justice Court 3 Fees Coll	50,000	-	-	-
123300	4512003	Justice Court 3 Fees Coll		7,500	7,500	-
123301	4512003	Justice Court 3 Fees Coll		25,000	25,000	-
000010	4512004	Justice Court 4 Fees Coll	92,000	-	-	-

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
123201	4512004	Justice Court 4 Fees Coll		49,000	49,000	-
123400	4512004	Justice Court 4 Fees Coll		25,000	25,000	-
000010	4512005	Justice Court 5 Fees Coll	122,000	-	-	-
123111	4512005	Justice Court 5 Fees Coll		65,000	65,000	-
123500	4512005	Justice Court 5 Fees Coll		32,000	32,000	-
000010	4512006	Justice Court 8-1 Fees Coll	242,000	-	-	-
123401	4512006	Justice Court 8-1 Fees Coll		180,000	180,000	-
123600	4512006	Justice Court 8-1 Fees Coll		62,000	62,000	-
000010	4512007	Justice Court 7 Fees Coll	208,000	-	-	-
123111	4512007	Justice Court 7 Fees Coll		122,000	122,000	-
123700	4512007	Justice Court 7 Fees Coll		48,000	48,000	-
000010	4512008	Justice Court 8-2 Fees Coll	42,000	57	100	43
123401	4512008	Justice Court 8-2 Fees Coll		20,000	20,000	-
123800	4512008	Justice Court 8-2 Fees Coll		7,500	7,500	-
123301	4512009	Jst Crt 6 (prev 9) Fees Coll	170,000	100,000	100,000	-
123900	4512009	Jst Crt 6 (prev 9) Fees Coll	-	30,000	30,000	-
114000	4514010	County Court Fines	810,000	580,000	580,000	-
000010	4514011	District Court Fines	45,000	2,500	2,500	-
126100	4514011	District Court Fines		32,000	32,000	-
000010	4514014	Child Safety Fee	5,500	-	-	-
123111	4514014	Child Safety Fee		441	600	159
123201	4514014	Child Safety Fee		40	-	(40)
123301	4514014	Child Safety Fee		320	400	80
123400	4514014	Child Safety Fee		20	-	(20)
123401	4514014	Child Safety Fee		2,000	2,000	-
123500	4514014	Child Safety Fee		40	-	(40)
123600	4514014	Child Safety Fee		226	300	74
123700	4514014	Child Safety Fee		207	300	93
114000	4514015	Child Abuse Prv Fee CC102.0186	1,500	1,600	1,600	-
255100	4514016	Restitution Fees	60,000	899	1,200	301
000010	4514018	Child Safety Sch Zn CCP102.014	4,600	-	-	-
123110	4514018	Child Safety Sch Zn CCP102.014		59	75	16
123111	4514018	Child Safety Sch Zn CCP102.014		1,800	1,800	-
123201	4514018	Child Safety Sch Zn CCP102.014		52	100	48
123300	4514018	Child Safety Sch Zn CCP102.014		25	-	(25)
123401	4514018	Child Safety Sch Zn CCP102.014		328	400	72
123600	4514018	Child Safety Sch Zn CCP102.014		4	-	(4)
123700	4514018	Child Safety Sch Zn CCP102.014		897	1,100	203
123900	4514018	Child Safety Sch Zn CCP102.014		27	-	(27)
121000	4514020	Restitution Fees-Adult Prob	1,500	246	300	54
000010	4521010	Bond Forfeitures	190,000	-	-	-

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
114000	4521010	Bond Forfeitures		135,000	-	(135,000)
123600	4521010	Bond Forfeitures		500	-	(500)
126100	4521010	Bond Forfeitures		9,500	-	(9,500)
211101	4521010	Bond Forfeitures		500	-	(500)
		<b>Fines and Forfeitures</b>	<b>2,346,100</b>	<b>1,798,952</b>	<b>1,660,917</b>	<b>(138,035)</b>
000000	4801001	Miscellaneous Revenue	-	15,000	15,000	-
000010	4801001	Miscellaneous Revenue	22,000	-	-	-
000040	4801001	Miscellaneous Revenue	1,000	-	-	-
000010	4801004	Tobacco Settlement	300,000	297,082	275,000	(22,082)
000000	4801014	Voided Checks	-	603	1,000	397
000050	4801014	Voided Checks	-	348	500	152
114000	4801014	Voided Checks	-	541	700	159
121000	4801014	Voided Checks	-	2,500	2,500	-
122400	4801014	Voided Checks	-	1,500	1,500	-
123301	4801014	Voided Checks	-	30	100	70
123401	4801014	Voided Checks	-	200	200	-
127100	4801014	Voided Checks	-	72	100	28
153000	4801014	Voided Checks	-	428	600	172
155000	4801014	Voided Checks	-	1,500	1,800	300
223200	4801014	Voided Checks	-	25	-	(25)
291010	4801014	Voided Checks	-	25	-	(25)
440100	4801014	Voided Checks	-	100	-	(100)
522020	4801014	Voided Checks	-	615	1,000	385
000010	4801015	Texas Sportfishing Piers	2,400	-	-	-
000000	4801021	Prg Rev-Misc Rev	-	4,000	4,000	-
000010	4801021	Prg Rev-Misc Rev	6,500	62	-	(62)
000020	4801021	Prg Rev-Misc Rev	4,000	-	-	-
121000	4801021	Prg Rev-Misc Rev	-	4,900	5,100	200
123111	4801021	Prg Rev-Misc Rev	-	30	-	(30)
123200	4801021	Prg Rev-Misc Rev	-	28	-	(28)
123201	4801021	Prg Rev-Misc Rev	-	413	600	187
123300	4801021	Prg Rev-Misc Rev	-	1	-	(1)
123301	4801021	Prg Rev-Misc Rev	-	41	-	(41)
123400	4801021	Prg Rev-Misc Rev	-	13	-	(13)
123401	4801021	Prg Rev-Misc Rev	-	347	500	153
123600	4801021	Prg Rev-Misc Rev	-	72	-	(72)
123800	4801021	Prg Rev-Misc Rev	-	31	-	(31)
126100	4801021	Prg Rev-Misc Rev	-	1,800	1,800	-
211101	4801050	Telephone Commissions	245,000	215,000	215,000	-
170100	4803302	Recycling	6,200	4,000	4,000	-

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
000010	4804010	State Bingo Tax	56,000	35,000	35,000	-
127100	4804015	District Attorney Supplement	1,600	18,000	18,000	-
126100	4804016	Procds-Rsle of Foreclsd Prop	36,000	9,000	9,000	-
000010	4804100	Waste Management Fees	76,000	85,000	85,000	-
000000	4805010	FTZ-BP(Amoco) Products	532,000	200,000	183,830	(16,170)
000000	4805011	FTZ-Marathon Asland	185,000	-	-	-
000000	4805012	FTZ-Valero	708,000	708,000	680,042	(27,958)
000000	4811010	Interest Revenue	700,000	480,000	480,000	-
211101	4811012	Interest on Stipend Acct-Banks	-	85	-	(85)
000000	4811020	Program Interest Revenue	-	236	-	(236)
000010	4811020	Program Interest Revenue	2,400	-	-	-
151500	4811022	Interest	96,000	105,000	110,000	5,000
126100	4811305	Dist Clrk Int-Bail Bond forfei	36,000	9,000	9,000	-
114000	4811306	Cnty Clrk Int-Bail Bond forfei	6,000	7,600	7,600	-
170100	4831015	Lease North County Annex	31,000	21,000	21,000	-
170100	4831016	NOAA 646 Rent	33,047	33,047	33,047	-
170100	4831018	Lease GC Emergy Comm Distr	18,198	18,198	18,198	-
170100	4831024	Horne, LLP Lease 6th Floor	16,800	16,800	16,800	-
000010	4832010	Leases and Royalties	75,000	-	-	-
000010	4832011	Oil & Gas Royalties	16,000	6,500	6,500	-
000050	4832013	Oil/Gas Royalties-Jk Brks Prk	3,000	-	-	-
170100	4852019	Bolivar Chamber of Commerce	1,200	1,200	1,200	-
000010	4860102	P Card Rebates	46,000	-	-	-
211101	4861017	Gulf Coast Ctr Salary Reimb	28,000	28,000	28,000	-
522020	4862028	Interlocal-Santa Fe	90,000	48,000	48,000	-
151400	4863013	Shearn Mdy Plz Rnt 5th Flr	200,000	300,000	300,000	-
211101	4863015	Reimb Advert Costs-Sherif Sals	140,000	110,000	110,000	-
153000	4863021	Reimb Nuisance Abatement Exp	14,000	4,000	4,000	-
000010	4864300	Reimb St Trns/Wtns Per Diem Ex	1,000	-	-	-
211101	4864303	Reimb Jail Inmates	-	6,200	6,200	-
291010	4864305	Reimb from State Emg Mgmt	-	467	600	133
211101	4864500	Jail Inmates (Federal Reimb)	196,000	200,000	200,000	-
000010	4864501	Reimb from IRS 941	-	161	300	139
<b>Other Revenues</b>			<b>3,931,345</b>	<b>3,001,801</b>	<b>2,942,317</b>	<b>(59,484)</b>
000000	4902011	Sale of Assets	1,000	3,981	1,000	(2,981)
211101	4902020	Abandoned Vehicle Proceeds	-	3,233	-	(3,233)
000000	4912893	Transfer from HMGP Grant	-	598,095	-	(598,095)
000000	4921010	Sale of Capital Assets	55,000	23,224	30,000	6,776
000020	4902020	Abandoned Vehicle Proceeds	1,100	-	-	-
<b>Other Financing Sources</b>			<b>57,100</b>	<b>628,533</b>	<b>31,000</b>	<b>(597,533)</b>
<b>Total Revenues - Fund 1101</b>			<b>119,975,196</b>	<b>120,984,400</b>	<b>124,881,345</b>	<b>3,896,945</b>

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>1201 County Clerk Archive Fee</b>						
114021	4412308	Records archive fee	650,000	700,000	700,000	-
		<b>Fees and Charges for Services</b>	650,000	700,000	700,000	-
000000	4811010	Interest Revenue	-	6,500	6,500	-
		<b>Other Revenues</b>	-	6,500	6,500	-
		<b>Total Revenues - Fund 1201</b>	650,000	706,500	706,500	-
<b>1202 Juvenile Justice Fund</b>						
000020	4342101	Probation Supervisory Fees	42,000	33,000	35,000	2,000
		<b>Intergovernmental Revenue</b>	42,000	33,000	35,000	2,000
256105	4801014	Voided Checks	-	400	-	(400)
256118	4801014	Voided Checks	-	23	-	(23)
256130	4801014	Voided Checks	-	127	-	(127)
000020	4811020	Program Interest Revenue	13,000	13,000	13,000	-
		<b>Other Revenues</b>	13,000	13,550	13,000	(550)
000020	4911101	Transfer from General Fund	4,758,900	4,758,900	4,800,000	41,100
		<b>Other Financing Sources</b>	4,758,900	4,758,900	4,800,000	41,100
		<b>Total Revenues - Fund 1202</b>	4,813,900	4,805,450	4,848,000	42,550
<b>1203 Indigent Health Care</b>						
440110	4345014	Medicaid Reimbursements	25,000	11,000	11,000	-
		<b>Intergovernmental Revenue</b>	25,000	11,000	11,000	-
440110	4801014	Voided Checks	-	270	-	(270)
000000	4861304	Misc Reimbursement	-	9,200	9,200	-
000000	4811010	Interest Revenue	-	35,000	35,000	-
		<b>Other Revenues</b>	-	44,470	44,200	(270)
000000	4911101	Transfer from General Fund	3,000,000	2,500,000	2,500,000	-
		<b>Other Revenue</b>	3,000,000	2,500,000	2,500,000	-
		<b>Total Revenues - Fund 1203</b>	3,025,000	2,555,470	2,555,200	(270)
<b>1204 Beach Maintenance - Road &amp; Bridge Fund</b>						
544042	4302014	State Reimb - Beach Maintenance	-	3,185	3,200	15
		<b>Intergovernmental Revenue</b>	-	3,185	3,200	15
000050	4473010	Beach Vending Permit Fees	13,000	7,200	9,000	1,800
		<b>Fees and Charges for Service</b>	13,000	7,200	9,000	1,800

Galveston County, Texas

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Fund 1101 - General Fund plus Funds 1201 - 1206

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000000	4811010	Interest Revenue	-	2,000	2,200	200
		<b>Other Revenue</b>	-	2,000	2,200	200
000000	4911101	Transfer from General Fund	566,100	566,100	575,000	8,900
000050	4912601	Trsf from Beach & Parks Fund	2,500	-	-	-
		<b>Other Financing Sources</b>	568,600	566,100	575,000	8,900
		<b>Total Revenues - Fund 1204</b>	581,600	578,485	589,400	10,915
<b>1205 Probate Judicial Education Fund</b>						
000040	4315018	Supplemental IV E	20,000	-	-	-
		<b>Intergovernmental Revenue</b>	20,000	-	-	-
122322	4514012	Probate & Judicial Educ Fees	-	64,000	64,000	-
		<b>Fees and Charges for Services</b>	-	64,000	64,000	-
000040	4852017	Juror Donations to Chd Welfare	4,500	-	4,800	4,800
		<b>Other Revenue</b>	4,500	-	4,800	4,800
000000	4911101	Transfer from General Fund	182,500	-	-	-
		<b>Other Revenues</b>	182,500	-	-	-
		<b>Total Revenues - Fund 1205</b>	207,000	64,000	68,800	4,800
<b>1206 Child Welfare Fund:</b>						
443300	4315018	Supplemental IV E	-	2,000	2,000	-
		<b>Intergovernmental Revenue</b>	-	2,000	2,000	-
443300	4801014	Voided Checks	-	28	-	(28)
443300	4852017	Juror Donations to Chd Welfare	-	2,900	2,900	-
		<b>Other Revenue</b>	-	2,928	2,900	(28)
000000	4911101	Transfer from General Fund	-	182,500	185,000	2,500
		<b>Other Financing Sources</b>	-	182,500	185,000	2,500
		<b>Total Revenues - Fund 1206</b>	-	187,428	189,900	2,472
<b>1207 Economic Development Fund:</b>						
000000	4911101	Transfer from General Fund	-	-	379,220	379,220
		<b>Other Financing Sources</b>	-	-	379,220	379,220
		<b>Total Revenues - Fund 1206</b>	-	-	379,220	379,220
<b>Total Revenues - General &amp; Related</b>			129,252,696	129,881,733	134,218,365	4,336,632

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b><u>General and Related Funds</u></b>						
<b><u>Ad Valorem Taxes</u></b>						
1101	General Fund		102,020,474	105,182,177	109,936,436	4,754,259
<b><u>Tax Reinvestment Zones</u></b>						
1101	General Fund		(3,340,000)	(3,310,660)	(3,578,000)	(267,340)
			<u>98,680,474</u>	<u>101,871,517</u>	<u>106,358,436</u>	<u>4,486,919</u>
<b><u>Licenses and Permits</u></b>						
1101	General Fund		2,000	2,200	2,700	500
			<u>2,000</u>	<u>2,200</u>	<u>2,700</u>	<u>500</u>
<b><u>Intergovernmental Revenues</u></b>						
1101	General Fund		7,800,977	7,410,264	7,565,240	154,976
1202	Juvenile Justice Fund		42,000	33,000	35,000	2,000
1203	Indigent Health Care		25,000	11,000	11,000	-
1204	Beach Maintenance - Road & Bridge Fund		-	3,185	3,200	15
1205	Probate Judicial Education Fund		20,000	-	-	-
1206	Child Welfare Fund		-	2,000	2,000	-
			<u>7,887,977</u>	<u>7,459,449</u>	<u>7,616,440</u>	<u>156,991</u>
<b><u>Fees and Charges for Services</u></b>						
1101	General Fund		7,157,200	6,271,133	6,320,735	49,602
1201	County Clerk Archive Fee		650,000	700,000	700,000	-
1204	Beach Maintenance - Road & Bridge Fund		13,000	7,200	9,000	1,800
1205	Probate Judicial Education Fund		-	64,000	64,000	-
			<u>7,820,200</u>	<u>7,042,333</u>	<u>7,093,735</u>	<u>51,402</u>
<b><u>Fines and Forfeitures</u></b>						
1101	General Fund		2,346,100	1,798,952	1,660,917	(138,035)
			<u>2,346,100</u>	<u>1,798,952</u>	<u>1,660,917</u>	<u>(138,035)</u>
<b><u>Other Revenues</u></b>						
1101	General Fund		3,931,345	3,001,801	2,942,317	(59,484)
1201	County Clerk Archive Fee		-	6,500	6,500	-
1202	Juvenile Justice Fund		13,000	13,550	13,000	(550)
1203	Indigent Health Care		-	44,470	44,200	(270)
1204	Beach Maintenance - Road & Bridge Fund		-	2,000	2,200	200
1205	Probate Judicial Education Fund		4,500	-	4,800	4,800
1206	Child Welfare Fund		-	2,928	2,900	(28)
			<u>3,948,845</u>	<u>3,071,249</u>	<u>3,015,917</u>	<u>(55,332)</u>

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Fund 1101 - General Fund plus Funds 1201 - 1206

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>Other Financing Sources</b>						
1101	General Fund		57,100	628,533	31,000	(597,533)
1202	Juvenile Justice Fund		4,758,900	4,758,900	4,800,000	41,100
1203	Indigent Health Care		3,000,000	2,500,000	2,500,000	-
1204	Beach Maintenance - Road & Bridge Fund		568,600	566,100	575,000	8,900
1205	Probate Judicial Education Fund		182,500	-	-	-
1206	Child Welfare Fund		-	182,500	185,000	2,500
1207	Economic Development Fund		-	-	379,220	379,220
			<u>8,567,100</u>	<u>8,636,033</u>	<u>8,470,220</u>	<u>(165,813)</u>
Total - All Funds Above			<u>129,252,696</u>	<u>129,881,733</u>	<u>134,218,365</u>	<u>4,336,632</u>
<b>Total All Funds</b>						
1101	General Fund		119,975,196	120,984,400	124,881,345	3,896,945
1201	County Clerk Archive Fee		650,000	706,500	706,500	-
1202	Juvenile Justice Fund		4,813,900	4,805,450	4,848,000	42,550
1203	Indigent Health Care		3,025,000	2,555,470	2,555,200	(270)
1204	Beach Maintenance - Road & Bridge Fund		581,600	578,485	589,400	10,915
1205	Probate Judicial Education Fund		207,000	64,000	68,800	4,800
1206	Child Welfare Fund		-	187,428	189,900	2,472
1207	Economic Development Fund		-	-	379,220	379,220
			<u>129,252,696</u>	<u>129,881,733</u>	<u>134,218,365</u>	<u>4,336,632</u>

## Section 2 General and Related Funds Group

**1101 General Fund**

The General Fund is the chief operating fund of the county. It accounts for all financial resources except those required to be accounted for in another fund.

**1201 County Clerk Archive Fee Fund**

The County Clerk Records Archive Fund was established under Chapter 118, section 025(b) of the *Local Government Code*. The fees collected by the County Clerk are deposited with the County Treasurer into a fund known as the County Clerk Records Archive Fund. These fees are to be used for the specific purpose of preservation and restoration services in connection with maintaining a county clerk's records archive.

**1202 Juvenile Justice Fund**

Chapter 152.0901 of the *Human Resources Code* authorizes the creation of a Juvenile Justice Board in Galveston County. Its purpose is to provide for the care, protection, supervision, instruction and alternative placement of children coming within its provisions. It also assists juveniles in obtaining admission to vocational training institutions, completion of G.E.D. requirements, and gainful employment plus individual/family counseling.

**1203 Indigent Health Care**

The Indigent Health Care Fund is a dedicated fund intended to support the Galveston County Indigent Health Care Program and the Galveston County UPL Program in support of the general health and well-being of eligible citizens. The eligibility of citizens is established in Chapter 61 of the Health and Safety Code and by the Commissioners Court in the "Optional Services Resolution" approved each year preceding the State Fiscal Year.

**1204 Beach Maintenance – Road & Bridge Fund**

The Beach Maintenance - Road & Bridge fund was created in fiscal year 2013 to account for funds appropriated to the County annually by the Texas General Land Office to offset beach road and maintenance expenses. The allocation varies each year based on the State funding budget availability.

**1205 Probate Judicial Education Fund**

The Probate Judicial Education Fee is a \$5.00 fee required by Texas Local Government Code 118.064(b)(1) to be paid for each original action filed in a probate court and is in addition to any other fees. The fee is used for continuing education of the probate court judge and staff. A judge may not expend funds for continuing education without the approval of the Commissioners Court.

**1206 Child Welfare Fund**

Chapter 264, section 264.005 of the *Family Code* grants each commissioners court the authority to create a Child Welfare Board. The purpose of the board is to provide coordinated state and local public welfare services to the children and their families. The Commissioners Court may

appropriate the necessary funds from the General Fund or any of the other funds to carry out this program.

1207 **Economic Development Fund**

The Economic Development Fund is used to account for unclaimed electric coop capital credits provided from the State and restricted for economic development or to fund a child's advocacy center.

## **Section 3**

### **Governmental Funds**

#### **Special Revenue Funds Group**

## Section 3 Special Revenue Funds Group

- 2101 **County Records Management and Preservation Fund**  
On May 30, 1993, Chapter 203, section 203.003-(6.) of the *Local Government Code* was amended by the Texas Legislature establishing a Records Management and Preservation Fund. Fees for this fund are authorized under Sections 51.317, 118.052, 118.0546, and 118.0645 of the *Local Government Code* and Article 102.005(d), of the *Code of Criminal Procedure*. This fund is under the direction of Commissioners' Court and the fees collected may only be used for the purpose of preserving county records and for county records' automation projects.
- 2102 **County Clerk Records Management and Preservation Fund**  
The County Clerk Records Management and Preservation Fund was established under Chapter 203, section 203.003(5) of the *Local Government Code*. Fees collected by the County Clerk are deposited with the County Treasurer into a fund known as the County Clerk Records Management and Preservation Fund. These fees are to be used for the specific purpose of County Clerk records management and automation projects.
- 2103 **Election Services Contract Fund**  
The Election Services Contract Fund was established pursuant to Texas Election Code Chapter 123 Subchapter B. The County of Galveston and the lessee enter into a lease agreement to use electronic voting equipment and other related supplies and administrative fees incurred in the election services under Section 31.100(b), Texas Election Code. Fees collected by the County Clerk for the county equipment are deposited with the County Treasurer into the Election Services Contract Fund.
- 2105 **District Clerk Child Support IV-D Fund**  
The District Clerk Child Support IV-D Fund was created under the authority of *Texas Family Code* Chapter 231, Section 231.002. The Office of the Attorney General and Galveston County entered into an agreement to reimburse the County for processing child support payments sent to the County as part of the Cooperative Agreement for Title IV, Part-D of the Federal Social Security Act (IV-D) child support enforcement program. The purpose of this program is to provide the Galveston County child support registry with a mechanism for supporting and improving the IV-D child support case services provided by the County.
- 2106 **District Clerk Records Management and Preservation Fund**  
The District Clerk Records Management Fund was established under the authority of Section 51.317 of the *Government Code* as amended by House Bill 1905 passed by the 78<sup>th</sup> Legislature of the State of Texas. The fees collected by the District Clerk are deposited with the County Treasurer into the District Clerk Records Management Fund. These fees are to be used for the specific purpose of District Clerk records management and automation projects.

- 2107 **Voter Registration Revenue Fund**  
Pursuant to Election Code §19.002, this revenue is paid by the secretary of state to the voter registrar and must be used to defray the cost of voter registration, and may be used to pay for any item or service designed to increase the number of registered voters in the state, maintain and report an accurate list of the number of registered voters, or increase the efficiency of the voter registration office, including hiring temporary voter registration personnel. These monies may not be used to pay for the normal day to day operation of the office. They must be used within a two-year period or else lapse to the state for distribution to counties with limited technological resources to upgrade voter registration technology.
- 2111 **Tax Assessor Special Inventory Tax Escrow Fund**  
Chapter 23.12 of the *Property Tax Code* states certain taxpayers of inventory held for sale in a trade or business must prepay their property taxes. The Tax Assessor-Collector Special Inventory Tax Escrow Fund accounts for any interest earned and any fines or penalties assessed for non-payment on these property taxes.
- 2121 **Donations to Galveston County Fund**  
The Donations to Galveston County Fund was approved by the Galveston County Commissioners' Court on February 2, 1995. The fund was created to account for all donations that are made to Galveston County.
- 2131 **District Attorney Seized Funds after 10/89 Fund**  
Forfeitures after October 1989 collected by the District Attorney under *Code of Criminal Procedure* Chapter 59.06 regulations are accounted for in this fund. Forfeitures are used to defray expenses of the District Attorney's office.
- 2132 **District Attorney Check Collection Fees Fund**  
Fees collected in connection with processing checks issued or passed in violation of the *Code of Criminal Procedure* Chapter 102.007 are deposited in this fund and are used to defray expenses of the District Attorney's office. Forfeitures are used for law enforcement purposes.
- 2205 **Courthouse Security Fund**  
The Courthouse Security Fund was created by Senate Bill 243 and became effective September 9, 1993, to finance security services for buildings housing a county court at law or a district court. The clerks of the respective courts collect fees and court costs as stated in Article 102.017 of the *Code of Criminal Procedure* and remit them to the County Treasurer to be deposited into a fund known as the Courthouse Security Fund.
- 2206 **Justice of the Peace Court Security Fund**  
The Justice Court Building Security Fund was created under Chapter 102.017 of the Code of Criminal Procedure to finance security personnel, services and items related to buildings that house the operations of the justice courts. The clerks of the respective courts are to collect a \$4.00 security fee as a cost of court and remit them to the County Treasurer. The County Treasurer is to deposit one-fourth of the court cost into a fund known as the Justice Court Building Security Fund, with the remaining three-fourths being remitted to the Courthouse Security Fund. This fund is under the direction of the Commissioners Court.

2207 **Appellate Judicial System Fund**

The Appellate Judicial Fund was established as required under Government Code 22.2021 for use by any Commissioners Court in the First or Fourteenth Court of Appeals District. A court cost of not more than \$5.00 is collected for each civil suit filed in county court, county court at law, probate court or district court in the county and remitted to the County Treasurer to deposit into this fund. The fees collected and deposited into the Appellate Judicial Fund are only to be used to defray costs and expenses incurred for the operation of the courts of appeals. The Commissioners Court shall administer this fund to maintain the system in cooperation with the chief justice of the courts of appeals.

2211 **Law Library Fund**

Under *Local Government Code* Chapter 323, sections 323.021-323.025, the Commissioners Court of a County may establish and maintain a law library at the county seat. A sum set by Commissioners Court, not to exceed \$20, shall be collected on each civil case filed in the County or District Court. The clerks of the respective court shall collect these fees and pay them to the County Treasurer to be deposited into a separate fund known as the Law Library Fund. The Law Library Fund is under the direction of the Commissioners Court.

2212 **Mediation Services Fund**

The Mediation Services Program, established under the authority of Chapter 152 of the *Civil Practice and Remedies*, was approved by the Galveston County Commissioners Court January 27, 1992. The program was created to address the needs of both the civil and family courts by providing financially-aided mediation to those families who cannot afford to pay. Funding for the program comes from an additional fee of \$10.00 collected on each civil case filed.

2215 **Justice Court Technology Fund**

Subchapter A, Chapter 102, of the *Code of Criminal Procedure* was amended September 1, 2001 by adding Article 102.0173. This article allows Commissioners Court of a county to create a Justice Court Technology Fund and charge an additional court cost technology fee not to exceed \$4.00. The fund designated by this article may be used to finance the purchase of technological enhancements for a justice court. The Justice Court Technology Fund is under the direction of the Commissioners Court.

2216 **Probate Court Contribution Fund**

Effective September 1, 2001, *Government Code* Chapter 25, Section 25.00213 establishes a Contributions Fund under the direction of the Probate Court Judge in a county that collects additional fees under Chapter 51, Section 51.704 of the *Government Code*. Deposited into this fund is a State annual compensation of \$40,000 plus any excess state mandated fees. These state fees are pro-rated at year-end and returned to the counties. Expenditures for this fund are to be used for court-related purposes.

2218 **Pretrial Intervention Program Fund**

This fund is to account for receipt of pretrial release fees and related expenditures in accordance with state statutes. "Sec. 4. (a) If a court releases an accused on personal bond on the recommendation of a personal bond office, the court shall assess a personal bond fee of \$20 or three percent of the amount of the bail fixed for the accused, whichever is greater. The court

may waive the fee or assess a lesser fee if good cause is shown. (c) Cost of monitoring may be assessed as court costs or ordered paid directly by the defendant as a condition of bond. Added by Acts 1989, 71st Leg., ch. 374, Sec. 4, eff. Sept. 1, 1989."

**2242 Sheriff Seizures after 10/89 Fund**

Funds collected in connection with drug seizures and forfeitures for the Sheriff's office after *Code of Criminal Procedure* Chapter 59.06 was passed in October 1989. Forfeitures are used to defray expenses of the Sheriff's office.

**2250 Law Enforcement Education Fund**

The Law Enforcement Continued Education Fund consists of annual allocation of payments by the Comptroller of Public Accounts from the Law Enforcement agencies as directed by Senate Bill 1135, passed by the 74<sup>th</sup> Texas Legislature. These funds are for expenses related to the continued education of persons licensed under *Occupation Code*, Title 10, and Chapter 1701.157.

**2255 Constable Seizures Fund**

Seizures and forfeitures collected by the Constables after *Code of Criminal Procedure* Chapter 59.06 was passed in October 1989 are accounted for in this fund. Forfeitures are used to defray expenses of the Constables.

**2260 Emergency Management Fund**

The Emergency Management Fund was created in May 2003 by Commissioners Court in order to establish better control and accountability of the various Office of Emergency Management projects.

**2301 Road & Bridge Fund**

This is the primary fund responsible for maintaining County roads. Money in the road and bridge fund of a county may be used only for working public roads or building bridges, except as otherwise provided by law. (AG Opinion V-349 Interpretation): Taxes collected may be expended for construction and maintenance of roads in the county as the commissioners court may determine in its sound discretion, based on consideration of the condition and necessity of roads of county. Money in the fund may be spent only by order of the commissioners court of the county. The court may make the necessary orders for using the money for the purposes provided by this section.

**2303 FM/Lateral Road/Road, Bridges & ROW Fund**

Chapter 256, Section 256.005 of the *Texas Transportation Code*, states these funds are to be used only for construction and maintenance of farm-to-market and lateral roads within the county. This fund is under the jurisdiction and control of the Commissioners Court.

**2341 Road District #1 Fund**

The Galveston County Road District #1 was created under Article 3, Section 52 of the *Texas Constitution* to construct, maintain and operate macadamized, graveled, or paved roads and turnpikes. The Road District #1 is a corporate body and a taxing entity and is authorized from time to time to issue bonds. Commissioners Court acts as the governing body.

2370 **Flood Control Fund**

Chapter 256, Section 256.006 of the *Texas Transportation Code*, states these funds are to be used only for flood control purposes in the county. This fund is under the jurisdiction and control of the Commissioners Court.

2410 **Mosquito Control District Fund**

On November 7, 1953, in accordance with Chapter 344, section 344.001 of *the Texas Health and Safety Code*, an election was held to create a Mosquito Control District and authorized the levy and collection of taxes of \$ .15 per \$100 valuation for the purpose of eradicating mosquitoes in Galveston County. This fund is under the jurisdiction and control of the Commissioners Court.

2601 **Beach and Parks Fund**

Chapter 62 of the *Texas Natural Resource Code* authorizes the Commissioners Court to create a board to operate the Beach Parks program. This board administers through a staff an extensive County Beach Parks System for the citizens of Galveston County.

## Galveston County, Texas

## Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

## Special Revenue Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b><u>2101 County Records Management &amp; Preservation Fund</u></b>						
000010	4411012	RMPF County Courts CCP 102.005	90,000	179	200	21
116020	4411012	RMPF County Courts CCP 102.005	-	70,000	70,000	-
000010	4411013	RMPF District Crts CCP102.005	32,000	-	-	-
116020	4411013	RMPF District Crts CCP102.005	-	33,000	35,000	2,000
<b>Charges for Services</b>			<b>122,000</b>	<b>103,179</b>	<b>105,200</b>	<b>2,021</b>
000010	4803300	Recycling Rev Paper	2,000	-	-	-
116020	4803300	Recycling Rev Paper	-	2,000	2,000	-
<b>Other Revenue</b>			<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>
<b>Total Revenues - Fund 2101</b>			<b>124,000</b>	<b>105,179</b>	<b>107,200</b>	<b>2,021</b>
<b><u>2102 County Clerk Records Mgmt &amp; Presvtn Fund</u></b>						
114020	4412307	Records Mgmt & Preservatn Fee	760,000	825,000	850,000	25,000
114020	4412310	Cnty Crt Rrds Prsv Fe GC51.708	23,000	25,000	25,000	-
114020	4414020	Fee for Vital Statistics RMP	2,300	2,500	2,500	-
114020	4414556	Cnty Crt Tech Csts-CCP102.0169	11,000	9,000	11,000	2,000
<b>Charges for Service</b>			<b>796,300</b>	<b>861,500</b>	<b>888,500</b>	<b>27,000</b>
<b>Total Revenues - Fund 2102</b>			<b>796,300</b>	<b>861,500</b>	<b>888,500</b>	<b>27,000</b>
<b><u>2103 Election Services Contract Fund</u></b>						
114030	4401040	Election Srv Contract Fees	30,000	8,000	22,000	14,000
114030	4401041	Election Equipment Charges	80,000	70,000	70,000	-
114030	4401042	Election General	99,000	100,000	200,000	100,000
<b>Charges for Service</b>			<b>209,000</b>	<b>178,000</b>	<b>292,000</b>	<b>114,000</b>
<b>Total Revenues - Fund 2103</b>			<b>209,000</b>	<b>178,000</b>	<b>292,000</b>	<b>114,000</b>
<b><u>2105 District Clerk Child Support IV-D Fund</u></b>						
000010	4302030	IV-D C.S. Reimb from OAG	9,000	4,200	4,200	-
<b>Intergovernmental Revenue</b>			<b>9,000</b>	<b>4,200</b>	<b>4,200</b>	<b>-</b>
<b>Total Revenues - Fund 2105</b>			<b>9,000</b>	<b>4,200</b>	<b>4,200</b>	<b>-</b>
<b><u>2106 District Clerk Record Management Fund</u></b>						
000010	4412309	Dist Crt RrdsPrsv Fee-GC51.708	32,000	29,000	32,000	3,000
000010	4413550	Distr Clerk Records Mgmt Fee	27,000	25,000	27,000	2,000
000010	4413589	Dist Crt Tech Csts-CCP1020169	1,500	2,000	2,000	-
<b>Charges for Service</b>			<b>60,500</b>	<b>56,000</b>	<b>61,000</b>	<b>5,000</b>
<b>Total Revenues - Fund 2106</b>			<b>60,500</b>	<b>56,000</b>	<b>61,000</b>	<b>5,000</b>
<b><u>2107 Voter Registration Revenue Fund</u></b>						
151552	4302303	Ch19 Voter Registration Rev	60,000	60,000	60,000	-
<b>Intergovernmental Revenue</b>			<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>

## Galveston County, Texas

## Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

## Special Revenue Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
151552	4811022	Interest	-	20	20	-
		<b>Other Revenue</b>	-	20	20	-
		<b>Total Revenues - Fund 2107</b>	60,000	60,020	60,020	-
<b><u>2111 Tx Assess Spec Inv Tax Escrow Fund</u></b>						
151551	4151012	Penalty-Tax Cd Sec 23.12BN 5%	4,000	9,000	9,000	-
		<b>Taxes</b>	4,000	9,000	9,000	-
151551	4811022	Interest	7,500	8,500	8,500	-
		<b>Other Revenue</b>	7,500	8,500	8,500	-
		<b>Total Revenues - Fund 2111</b>	11,500	17,500	17,500	-
<b><u>2121 Donations to Galveston County Fund</u></b>						
000040	4851019	Contrib Reliant Energy	10,000	10,000	10,000	-
451116	4852018	Donations to Sr Citizens	4,000	-	-	-
		<b>Other Revenue</b>	14,000	10,000	10,000	-
		<b>Total Revenues - Fund 2121</b>	14,000	10,000	10,000	-
<b><u>2131 DA Seized Funds After 10/89 Fund</u></b>						
127100	4522010	Contraband Funds Forfeited	62,000	210,000	75,000	(135,000)
		<b>Fines and Forfeitures</b>	62,000	210,000	75,000	(135,000)
000010	4801014	Voided Checks	-	166	-	(166)
000010	4811020	Program Interest Revenue	1,300	486	600	114
		<b>Other Revenue</b>	1,300	652	600	(52)
		<b>Total Revenues - Fund 2131</b>	63,300	210,652	75,600	(135,052)
<b><u>2132 DA Check Collection Fees Fund</u></b>						
000010	4412304	Check Collection Fees	2,400	315	500	185
		<b>Charges for Service</b>	2,400	315	500	185
		<b>Total Revenues - Fund 2132</b>	2,400	315	500	185
<b><u>2205 Courthouse Security Fund</u></b>						
295100	4401018	I.D. Card Fees	2,400	2,900	2,900	-
295100	4411021	Security Fees	-	235	235	-
295100	4413551	District Clrk Filng Fee LGC291	22,000	22,000	22,000	-
295100	4414551	Co Clrk Filing Fee/LGC291.007D	93,000	97,000	97,000	-
295100	4414552	Co Clrk Sec Fee/CC/MISD/CCP102	10,500	8,000	8,000	-
295100	4415060	Courthouse Sec Jst Crt Sec Fee	35,000	37,000	37,000	-
		<b>Charges for Service</b>	162,900	167,135	167,135	-

## Galveston County, Texas

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## Special Revenue Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
000000	4911101	Transfer from General Fund	-	5,927	-	(5,927)
		<b>Other Financing Sources</b>	-	5,927	-	(5,927)
		<b>Total Revenues - Fund 2205</b>	162,900	173,062	167,135	(5,927)
<b>2206 JP Court Security Fund</b>						
295100	4415060	Courthouse Sec Jst Crt Sec Fee	18,000	13,000	15,000	2,000
		<b>Charges for Service</b>	18,000	13,000	15,000	2,000
		<b>Total Revenues - Fund 2206</b>	18,000	13,000	15,000	2,000
<b>2207 Appellate Judicial System Fund</b>						
125400	4514010	County Court Fines	19,000	17,000	18,000	1,000
125400	4514011	District Court Fines	16,000	16,000	16,000	-
		<b>Charges for Service</b>	35,000	33,000	34,000	1,000
		<b>Total Revenues - Fund 2207</b>	35,000	33,000	34,000	1,000
<b>2211 Law Library Fund</b>						
129100	4412302	Law Library Fee	5,600	4,400	4,400	-
129100	4413011	Law Library Fees-District Clrk	112,000	117,000	118,000	1,000
129100	4414011	Law Library Fees - County Clrk	85,000	85,000	85,000	-
		<b>Charges for Service</b>	202,600	206,400	207,400	1,000
000000	4801001	Miscellaneous Revenue	-	116	-	(116)
		<b>Other Revenue</b>	-	116	-	(116)
		<b>Total Revenues - Fund 2211</b>	202,600	206,516	207,400	884
<b>2212 Mediation Services Fund</b>						
125300	4401020	Program fees	9,000	7,000	9,000	2,000
125300	4413588	Med Srv Dst Clrk CPR Sec152004	48,000	47,000	48,000	1,000
125300	4414550	Med Srv Fee/Co Clrk/CPR Sec152	47,000	51,000	48,000	(3,000)
125300	4415071	Justice Crt #1 Mediation Fee	-	735	-	(735)
125300	4415072	Justice Crt #2 Mediation Fee	3,600	735	-	(735)
125300	4415073	Justice Crt #3 Mediation Fee	-	295	-	(295)
125300	4415074	Justice Crt #4 Mediation Fee	1,000	780	1,000	220
125300	4415075	Justice Crt #5 Mediation Fee	2,000	3,000	3,000	-
125300	4415076	Justice Crt #8-1 Mediation Fe	1,800	2,000	2,000	-
125300	4415077	Justice Crt #7 Mediation Fee	1,500	1,300	1,300	-
		<b>Fees and Charges for Service</b>	113,900	113,845	112,300	(1,545)
000010	4811020	Program Interest Revenue	7,200	5,200	5,200	-
		<b>Other Revenue</b>	7,200	5,200	5,200	-
		<b>Total Revenues - Fund 2212</b>	121,100	119,045	117,500	(1,545)

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<b>2215 Justice Court Technology Fund</b>						
000000	4512106	Jst Crt Pct 8-1 Technology Fee	2,200	-	-	-
000010	4512101	Jst Crt Pct 1-Technology Fee	4,800	-	-	-
000010	4512102	Jst Crt Pct 2-Technology Fee	6,300	-	-	-
000010	4512103	Jst Crt Pct 3-Technology Fee	1,500	-	-	-
000010	4512104	Jst Crt Pct 4-Technology Fee	7,200	-	-	-
000010	4512105	Jst Crt Pct 5-Technology Fee	2,153	-	-	-
000010	4512106	Jst Crt Pct 8-1 Technology Fee	9,000	-	-	-
000010	4512107	Jst Crt Pct 7-Technology Fee	9,000	-	-	-
000010	4512109	Jst Crt 6 (Prev 9) Tech Fee	7,000	-	-	-
123110	4512101	Jst Crt Pct 1-Technology Fee	-	1,400	1,400	-
123111	4512105	Jst Crt Pct 5-Technology Fee	-	2,800	2,800	-
123111	4512107	Jst Crt Pct 7-Technology Fee	-	4,800	5,200	400
123200	4512102	Jst Crt Pct 2-Technology Fee	-	43	100	57
123201	4512101	Jst Crt Pct 1-Technology Fee	-	3,600	3,600	-
123201	4512104	Jst Crt Pct 4-Technology Fee	-	3,200	3,200	-
123300	4512103	Jst Crt Pct 3-Technology Fee	-	212	300	88
123301	4512102	Jst Crt Pct 2-Technology Fee	-	176	200	24
123301	4512103	Jst Crt Pct 3-Technology Fee	-	694	700	6
123301	4512109	Jst Crt 6 (Prev 9) Tech Fee	-	4,000	4,000	-
123400	4512104	Jst Crt Pct 4-Technology Fee	-	2,500	2,500	-
123401	4512106	Jst Crt Pct 8-1 Technology Fee	-	10,000	10,000	-
123401	4512108	Jst Crt Pct 8-2 Tech Fee	-	364	400	36
123500	4512105	Jst Crt Pct 5-Technology Fee	-	2,500	2,500	-
123600	4512106	Jst Crt Pct 8-1 Technology Fee	-	3,500	3,500	-
123700	4512107	Jst Crt Pct 7-Technology Fee	-	2,500	2,500	-
123800	4512108	Jst Crt Pct 8-2 Tech Fee	-	131	200	69
123900	4512109	Jst Crt 6 (Prev 9) Tech Fee	-	980	1,000	20
<b>Fines and Forfeitures</b>			<b>49,153</b>	<b>43,400</b>	<b>44,100</b>	<b>700</b>
<b>Total Revenues - Fund 2215</b>			<b>49,153</b>	<b>43,400</b>	<b>44,100</b>	<b>700</b>
<b>2216 Probate Court Contribution Fund</b>						
122300	4302022	Prb Crt St Contrib-GC25.00213	40,000	40,000	40,000	-
<b>Intergovernmental Revenue</b>			<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>
<b>Total Revenues - Fund 2216</b>			<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>
<b>2217 Suppl Crt-Initiatd Guardianshp Fund</b>						
122321	4411030	Prb Crt St Contrib-GC25.00213	-	19,000	24,000	5,000
<b>Intergovernmental Revenue</b>			<b>-</b>	<b>19,000</b>	<b>24,000</b>	<b>5,000</b>

## Galveston County, Texas

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## Special Revenue Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

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000000	4911101	Transfer from General Fund	-	107,000	65,000	(42,000)
		<b>Other Financing sources</b>	-	107,000	65,000	(42,000)
		<b>Total Revenues - Fund 2217</b>	-	126,000	89,000	(37,000)
<b>2218 Pretrial Intervention Program Fund</b>						
127100	4851600	Participant Contributions	-	25,000	25,000	-
		<b>Other Revenue</b>	-	25,000	25,000	-
		<b>Total Revenues - Fund 2218</b>	-	25,000	25,000	-
<b>2242 Sheriff Seizure after 10/89 Fund</b>						
000020	4521503	Contraband Funds Forfeited	85,000	-	-	-
000020	4522053	Asset Share Dept of Treas	50,000	-	-	-
211101	4521503	Contraband Funds Forfeited	-	15,331	16,000	669
211101	4522053	Asset Share Dept of Treas	-	2,610	2,700	90
211124	4521503	Contraband Funds Forfeited	-	5,750	5,800	50
		<b>Fines and Forfeitures</b>	135,000	23,691	24,500	809
000020	4811020	Program Interest Revenue	3,100	1,800	2,000	200
		<b>Other Revenue</b>	3,100	1,800	2,000	200
		<b>Total Revenues - Fund 2242</b>	138,100	25,491	26,500	1,009
<b>2250 Law Enforcement Education Fund</b>						
211510	4302201	Constable PCT #1-St ProRata Sh	1,000	785	1,000	215
211510	4302202	Constable Pct #2-ProRata Share	-	722	1,000	278
211510	4302205	Constable PCT #5-St ProRata Sh	1,000	849	1,000	151
211510	4302206	Constable PCT #6-St ProRata Sh	1,000	-	-	-
211510	4302207	Constable PCT #7-St ProRata Sh	1,000	975	1,000	25
211510	4302208	Constable PCT #8-St ProRata Sh	1,100	1,500	1,500	-
211510	4302209	Const Pct 9 - St ProRata Share	-	785	10,000	9,215
211510	4302301	Sheriff Dept-St ProRata Share	35,000	33,000	33,000	-
		<b>Intergovernmental Revenue</b>	40,100	38,616	48,500	9,884
		<b>Total Revenues - Fund 2250</b>	40,100	38,616	48,500	9,884
<b>2255 Constable Seizures Fund</b>						
000020	4811020	Program Interest Revenue	-	13	15	2
		<b>Other Revenue</b>	-	13	15	2
		<b>Total Revenues - Fund 2255</b>	-	13	15	2

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<b>2260 Emergency Management Fund</b>						
000020	4303114	GOMESA Revenue Sharing	8,300	8,300	8,300	-
291047	4372010	Local Emergency Planning Comm	12,000	1,500	1,500	-
		<b>Intergovernmental Revenue</b>	20,300	9,800	9,800	-
		<b>Total Revenues - Fund 2260</b>	20,300	9,800	9,800	-
<b>2301 Road and Bridge Fund</b>						
000000	4111010	Ad Valorem Taxes Current	819,670	840,000	1,367,177	527,177
000000	4111020	Ad Valorem Taxes Delinquent	33,000	27,000	29,000	2,000
000000	4191010	Interest and Penalties-Current	16,000	4,200	5,000	800
000000	4191011	Interest and Penalties-Delinq	12,000	7,000	8,500	1,500
		<b>Taxes</b>	880,670	878,200	1,409,677	531,477
151519	4222010	Mtr Veh Lic Fee TC 502.172	2,800,000	2,700,000	2,800,000	100,000
		<b>Licenses and Permits</b>	2,800,000	2,700,000	2,800,000	100,000
312110	4353011	Tx Dp Trnsp Grs Wt/Axl Wt Fee	41,000	46,000	50,000	4,000
		<b>Intergovernmental Revenue</b>	41,000	46,000	50,000	4,000
000010	4511010	Highway Fines	500,000	-	-	-
123110	4511010	Highway Fines		2,500	3,000	500
123111	4511010	Highway Fines		80,000	82,000	2,000
123201	4511010	Highway Fines		52,000	53,000	1,000
123300	4511010	Highway Fines		2,500	2,700	200
123301	4511010	Highway Fines		43,000	44,000	1,000
123400	4511010	Highway Fines		13,000	13,500	500
123401	4511010	Highway Fines		98,000	99,000	1,000
123500	4511010	Highway Fines		18,000	19,000	1,000
123600	4511010	Highway Fines		32,000	33,000	1,000
123700	4511010	Highway Fines		26,000	27,000	1,000
123800	4511010	Highway Fines		234	-	(234)
123900	4511010	Highway Fines		13,000	15,000	2,000
		<b>Fines and Forfeitures</b>	500,000	380,234	391,200	10,966
000000	4801014	Voided Checks	-	482	-	(482)
000000	4811010	Interest Revenue	30,000	10,000	11,000	1,000
		<b>Other Revenue</b>	30,000	10,482	11,000	518
000000	4902011	Sale of Assets	-	186	-	(186)
000000	4921010	Sale of Capital Assets	-	42,628	-	(42,628)
		<b>Other Financing Sources</b>	-	42,814	-	(42,814)
		<b>Total Revenues - Fund 2301</b>	4,251,670	4,057,730	4,661,877	604,147

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<b>2303 FM/Lateral Road/Road, Bridges &amp; ROW Fund</b>						
000000	4111020	Ad Valorem Taxes Delinquent	-	114	150	36
000000	4191011	Interest and Penalties-Delinq	-	228	250	22
		<b>Taxes</b>	-	342	400	58
314300	4302010	State Reimb For Spec Lat Rd Wk	26,000	32,000	32,000	-
		<b>Intergovernmental Revenue</b>	26,000	32,000	32,000	-
000031	4811020	Program Interest Revenue	9,500	6,000	6,000	-
314300	4831011	Lease of Seawall ROW B.Davis	3,300	5,200	5,200	-
000031	4831015	Lease of North County Annex	-	7,500	7,500	-
314300	4831017	Lse of ROW Pier Properties,Inc	1,500	366	500	134
314300	4831019	Lease of 500 Seawall & LTD	32,400	32,400	33,000	600
000031	4831025	Lease of ROW-Sandpiper Add	6,000	-	-	-
		<b>Other Revenue</b>	52,700	51,466	52,200	734
000000	4921039	Sale of Surplus Seawall ROW	-	65,970	-	(65,970)
		<b>Other Financing Sources</b>	-	65,970	-	(65,970)
		<b>Total Revenues - Fund 2303</b>	78,700	149,778	84,600	(65,178)
<b>2341 Road District #1</b>						
313100	4481010	Revenue from Tolls	475,000	480,000	480,000	-
		<b>Charges for Service</b>	475,000	480,000	480,000	-
000000	4811020	Program Interest Revenue	3,500	4,000	4,000	-
		<b>Other Revenue</b>	3,500	4,000	4,000	-
		<b>Total Revenues - Fund 2341</b>	478,500	484,000	484,000	-
<b>2370 Flood Control Fund</b>						
000000	4111010	Ad Valorem Taxes Current	1,345,288	1,345,000	1,348,234	3,234
000000	4111020	Ad Valorem Taxes Delinquent	42,000	30,000	32,000	2,000
000000	4191010	Interest and Penalties-Current	8,500	7,000	7,500	500
000000	4191011	Interest and Penalties-Delinq	11,000	9,000	10,000	1,000
		<b>Ad Valorem Taxes</b>	1,406,788	1,391,000	1,397,734	6,734

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## Special Revenue Funds

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000000	4113014	Reinv Zone Galveston #11	(4,200)	(4,424)	(4,900)	(476)
000000	4113015	Reinv Zone Galveston #12	(2,000)	(1,342)	(1,700)	(358)
000000	4113016	Reinv Zone Galveston #13	(2,100)	(1,839)	(2,000)	(161)
000000	4113020	Reinv Zone Galveston #14	(7,000)	(6,177)	(7,400)	(1,223)
000000	4113023	Reinv Zone League City #2	(7,000)	(6,740)	(7,500)	(760)
000000	4113024	Reinv Zone League City #3	(5,600)	(3,019)	(3,300)	(281)
000000	4113025	Reinv Zone League City #4	(700)	-	(1,300)	(1,300)
000000	4113030	Reinv Zone Hitchcock #1	(3,800)	(3,283)	(4,300)	(1,017)
000000	4113035	Reinv Zone Texas City #1	(6,700)	(5,974)	(6,300)	(326)
		<b>Taxes - Reinvestment Zone</b>	<b>(39,100)</b>	<b>(32,798)</b>	<b>(38,700)</b>	<b>(5,902)</b>
		<b>Taxes</b>	<b>1,367,688</b>	<b>1,358,202</b>	<b>1,359,034</b>	<b>831</b>
190100	4401035	Dicknsn Bayou Wtrshd Steer Com	4,000	6,000	6,000	-
190100	4412030	Engineering Fees	4,000	5,500	5,500	-
296100	4412303	Building Inspector Fees	120,000	120,000	120,000	-
		<b>Charges for Service</b>	<b>128,000</b>	<b>131,500</b>	<b>131,500</b>	<b>-</b>
000000	4801001	Miscellaneous Revenue	-	30	-	(30)
000000	4811010	Interest Revenue	11,000	7,800	7,800	-
190145	4860022	Corp Reviews Reimb	45,000	25,000	25,000	-
296100	4863020	Reimb Material Culverts	180,000	200,000	200,000	-
		<b>Other Revenue</b>	<b>236,000</b>	<b>232,830</b>	<b>232,800</b>	<b>(30)</b>
000000	4902010	Sale of Road Maps	-	45	-	(45)
000000	4921010	Sale of Capital Assets	-	9,000	-	(9,000)
		<b>Other Financing Sources</b>	<b>-</b>	<b>9,045</b>	<b>-</b>	<b>(9,045)</b>
		<b>Total Revenues - Fund 2370</b>	<b>1,731,688</b>	<b>1,731,577</b>	<b>1,723,334</b>	<b>(8,244)</b>
<b>2410 Mosquito Control District Fund</b>						
000000	4111010	Ad Valorem Taxes Current	862,811	890,000	942,880	52,880
000000	4111020	Ad Valorem Taxes Delinquent	20,000	20,000	21,000	1,000
000000	4191010	Interest and Penalties-Current	5,000	4,300	4,400	100
000000	4191011	Interest and Penalties-Delinq	7,500	5,200	5,300	100
		<b>Taxes</b>	<b>895,311</b>	<b>919,500</b>	<b>973,580</b>	<b>54,080</b>
000040	4811020	Program Interest Revenue	5,600	2,438	2,600	162
		<b>Other Revenue</b>	<b>5,600</b>	<b>2,438</b>	<b>2,600</b>	<b>162</b>
		<b>Total Revenues - Fund 2410</b>	<b>900,911</b>	<b>921,938</b>	<b>976,180</b>	<b>54,242</b>

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<b>2601 Beach and Parks Fund</b>						
522020	4473015	Bolivar Parking Sticker Fees	385,000	360,000	360,000	-
		<b>Charges for Service</b>	<b>385,000</b>	<b>360,000</b>	<b>360,000</b>	<b>-</b>
000050	4811020	Program Interest Revenue	11,500	10,000	10,000	-
		<b>Other Revenue</b>	<b>11,500</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
000000	4921010	Sale of Capital Assets	-	29,950	-	(29,950)
		<b>Other Financing Sources</b>	<b>-</b>	<b>29,950</b>	<b>-</b>	<b>(29,950)</b>
		<b>Total Revenues - Fund 2601</b>	<b>396,500</b>	<b>399,950</b>	<b>370,000</b>	<b>(29,950)</b>
<b>Total Revenues - Special Revenue Fund</b>			<b>10,015,222</b>	<b>10,101,281</b>	<b>10,640,461</b>	<b>539,179</b>
Special Revenue Funds						
<b>Ad Valorem Taxes</b>						
	2111	Tx Assess Spec Inv Tax Escrow Fund	4,000	9,000	9,000	-
	2301	Road and Bridge Fund	880,670	878,200	1,409,677	531,477
	2303	FM/Lateral Road/R, B & ROW Fund	-	342	400	58
	2370	Flood Control Fund	1,406,788	1,391,000	1,397,734	6,734
	2410	Mosquito Control District Fund	895,311	919,500	973,580	54,080
<b>Tax Reinvestment Zones</b>						
	2370	Flood Control Fund	(39,100)	(32,798)	(38,700)	(5,902)
			<b>3,147,669</b>	<b>3,165,244</b>	<b>3,751,691</b>	<b>586,446</b>
<b>Licenses and Permits</b>						
	2301	Road and Bridge Fund	2,800,000	2,700,000	2,800,000	100,000
			<b>2,800,000</b>	<b>2,700,000</b>	<b>2,800,000</b>	<b>100,000</b>
<b>Intergovernmental Revenues</b>						
	2106	DC Child Support IV-D Fund	9,000	4,200	4,200	-
	2107	Voter Registration Revenue Fund	60,000	60,000	60,000	-
	2216	Probate Court Contribution Fund	40,000	40,000	40,000	-
	2217	Suppl Crt-Initiatd Guardianshp Fund	-	19,000	24,000	5,000
	2250	Law Enforcement Education Fund	40,100	38,616	48,500	9,884
	2260	Emergency Management Fund	20,300	9,800	9,800	-
	2301	Road and Bridge Fund	41,000	46,000	50,000	4,000
	2303	FM/Lateral Road/R, B & ROW Fund	26,000	32,000	32,000	-
			<b>236,400</b>	<b>249,616</b>	<b>268,500</b>	<b>18,884</b>

## Galveston County, Texas

## Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

## Special Revenue Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b><u>Fees and Charges for Services</u></b>						
2101	County RMP Fund		122,000	103,179	105,200	2,021
2102	County Clerk RMP Fund		796,300	861,500	888,500	27,000
2103	Election Services Contract Fund		209,000	178,000	292,000	114,000
2106	District Clerk RMP Fund		60,500	56,000	61,000	5,000
2132	DA Check Collection Fees Fund		2,400	315	500	185
2205	Courthouse Security Fund		162,900	167,135	167,135	-
2206	JP Court Security Fund		18,000	13,000	15,000	2,000
2207	Appellate Judicial System Fund		35,000	33,000	34,000	1,000
2211	Law Library Fund		202,600	206,400	207,400	1,000
2212	Mediation Services Fund		113,900	113,845	112,300	(1,545)
2341	Road District #1		475,000	480,000	480,000	-
2370	Flood Control Fund		128,000	131,500	131,500	-
2601	Beach and Parks Fund		385,000	360,000	360,000	-
			<u>2,710,600</u>	<u>2,703,874</u>	<u>2,854,535</u>	<u>150,661</u>
<b><u>Fines and Forfeitures</u></b>						
2131	DA Seized Funds After 10/89 Fund		62,000	210,000	75,000	(135,000)
2215	Justice Court Technology Fund		49,153	43,400	44,100	700
2242	Sheriff Seizure after 10/89 Fund		135,000	23,691	24,500	809
2301	Road and Bridge Fund		500,000	380,234	391,200	10,966
			<u>746,153</u>	<u>657,325</u>	<u>534,800</u>	<u>(122,525)</u>
<b><u>Other Revenues</u></b>						
2101	County Records Mangement & Pres. Fund		2,000	2,000	2,000	-
2107	Voter Registration Revenue Fund		-	20	20	-
2111	Tx Assess Spec Inv Tax Escrow Fund		7,500	8,500	8,500	-
2121	Donations to Galveston County Fund		14,000	10,000	10,000	-
2131	DA Seized Funds After 10/89 Fund		1,300	652	600	(52)
2211	Law Library Fund		-	116	-	(116)
2212	Mediation Services Fund		7,200	5,200	5,200	-
2218	Pretrial Intervention Program Fund		-	25,000	25,000	-
2242	Sheriff Seizure after 10/89 Fund		3,100	1,800	2,000	200
2255	Constable Seizures Fund		-	13	15	2
2301	Road and Bridge Fund		30,000	10,482	11,000	518
2303	FM/Lateral Road/R, B & ROW Fund		52,700	51,466	52,200	734
2341	Road District #1		3,500	4,000	4,000	-
2370	Flood Control Fund		236,000	232,830	232,800	(30)
2410	Mosquito Control District Fund		5,600	2,438	2,600	162
2601	Beach and Parks Fund		11,500	10,000	10,000	-
			<u>374,400</u>	<u>364,517</u>	<u>365,935</u>	<u>1,418</u>

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Special Revenue Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>Other Financing Sources</b>						
2205		Courthouse Security Fund	-	5,927	-	(5,927)
2217		Suppl Crt-Initiatd Guardianshp Fund	-	107,000	65,000	(42,000)
2301		Road and Bridge Fund	-	42,814	-	(42,814)
2303		FM/Lateral Road/R, B & ROW Fund	-	65,970	-	(65,970)
2370		Flood Control Fund	-	9,045	-	(9,045)
2601		Beach and Parks Fund	-	29,950	-	(29,950)
			-	260,706	65,000	(195,706)
Total - All Funds Above			10,015,222	10,101,281	10,640,461	539,179

## **Section 4**

### **Governmental Funds**

#### **Capital Projects Funds Group**

## Section 4

### Capital Projects Fund Group

**3100 County Capital Projects Fund**

This fund was created in the fiscal year ended September 30, 2008 to account for various project-length County capital projects funded by resources other than bond proceeds.

**3101 Capital Replenishment Fund**

This fund was created in the fiscal year ended September 30, 2011. The Capital Replenishment Fund is funded by resources other than bond proceeds to accumulate reserves for major repairs of County owned facilities.

**3120 Limited Tax County Building Bonds Series 2009**

This fund was created in fiscal year 2009 to account for the financial resources used to purchase, construct, reconstruct, improve and/or equip buildings or rooms for the housing of offices, courts, records or equipment and to pay for professional services rendered in connection with the projects.

**3222 Limited Tax Criminal Justice Bonds Series 2003A**

Issued September 4, 2003 in the amount of \$57,245,000; proceeds used to build, improve and equip buildings, jails and court facilities and to pay the costs associated with the issuance of the bonds.

**3306 1987 Road Bonds**

These bonds were Issued for the purpose of constructing and improving county roads.

Original issue	\$ 6,300,000 Refunding Bonds
	<u>13,000,000</u> Road Bonds
	<u>\$ 19,300,000</u>

The following funds (with the appropriate amounts given) were consolidated into Fund 3306, Road Bond Fund, 1987:

Road Bond Fund, 1977	\$ 694,526
Road Bond Fund, 1978	3,056,306
Road Bond Fund, 1982	550,043
Road & Bridge Bond Fund, 1970	314,000

**3307 Unlimited Tax Road Bonds Series 2003B**

Issued September 4, 2003 in the amount of \$9,625,000 to be used to build and improve roads within the County and to pay the costs associated with the issuance of the Road Bonds.

**3308 Unlimited Tax Road Bonds Series 2001**

Issued in March 2001 in the amount of \$26,151,371.95, as the initial installment of the total authorization of \$36,300,000 (\$35,000,000 for road and \$1,300,000 for the Grand Parkway)

approved by voters in November 2000. Proceeds used to build and improve roads within the County.

**3310 Pass-Through Toll Revenue Limited Tax Bond Series 2007**

Fund created in fiscal year 2007 to account for the financial resources used to design, develop, finance, construct, extend, expand and improve a non-toll project or facility for Farm-to-Market Road 646, a part of the state highway system located in the county.

**3312 Unlimited Tax Road Bonds Series 2009**

Fund created in fiscal year 2009 to account for the financial resources used to construct, purchase, maintain and/or operate macadamized, graveled and paved roads and turnpikes, and to pay for professional services rendered in connection with the aforementioned projects. These projects were funded by a dedicated bond issue.

**3316 County Road and Bridge Projects**

This fund was created in fiscal year 2005 to account for various County road and bridge projects. The fund is used to account for the road repair project on Texas City Seawall associated with the Grand Cay Harbor development.

**3370 Limited Tax Flood Control Bonds Series 2009**

Issued In September 2009, in the amount of \$15,000,000 to be used to: 1) establish, construct, extend, maintain, or improve a seawall, breakwater, levee, floodway, and/or drainage; 2) pay for the professional services rendered in connection with the aforementioned projects; 3) pay the costs associated with the issuance of the Series 2009C Bonds; and 4) pay a portion of the interest on the Series 2009C Bonds.

**3373 Galveston County COB Series 2008**

Issued in March 2008, in the amount of \$7,000,000 to be used to pay all or part of the contractual obligations to be incurred for the construction of public works: 1) levee improvements and improvements to various pump stations; 2) improvements to the Texas City Dike and the Texas City Dike road; 3) improvements to various City of Texas City roads in the San Leon portion of the County; and 4) for the professional services rendered in connection with the above listed projects.

## Galveston County, Texas

## Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

## Capital Project Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b><u>3100 County Capital Projects Fund</u></b>						
000000	4911101	Transfer from General Fund	300,000	2,515,886	300,000	(2,215,886)
		<b>Other Financing Sources</b>	300,000	2,515,886	300,000	(2,215,886)
		<b>Total Revenues - Fund 3100</b>	300,000	2,515,886	300,000	(2,215,886)
<b><u>3101 Capital Replenishment Fund</u></b>						
000000	4911101	Transfer from General Fund	300,000	385,000	315,000	(70,000)
		<b>Other Financing Sources</b>	300,000	385,000	315,000	(70,000)
		<b>Total Revenues - Fund 3101</b>	300,000	385,000	315,000	(70,000)
<b><u>3120 Limited Tax Cnty Bldg Bds Sr09</u></b>						
000000	4811010	Interest Revenue	28,000	-	-	-
		<b>Other Revenue</b>	28,000	-	-	-
		<b>Total Revenues - Fund 3120</b>	28,000	-	-	-
<b><u>3222 Ltd Tax Crim Jst Bd Sr 2003A</u></b>						
000000	4811010	Interest Revenue	275	40	-	(40)
		<b>Other Revenue</b>	275	40	-	(40)
		<b>Total Revenues - Fund 3222</b>	275	40	-	(40)
<b><u>3306 Road Capital Project - 1987 Road Bonds</u></b>						
000000	4811010	Interest Revenue	225	160	-	(160)
		<b>Other Revenue</b>	225	160	-	(160)
		<b>Total Revenues - Fund 3306</b>	225	160	-	(160)
<b><u>3307 Unltd Tx Road Bonds Sr 2003B</u></b>						
000000	4811010	Interest Revenue	13,800	13,500	13,500	-
		<b>Other Revenue</b>	13,800	13,500	13,500	-
		<b>Total Revenues - Fund 3307</b>	13,800	13,500	13,500	-
<b><u>3308 Unltd Tax Rd Bds Ser 2001</u></b>						
000000	4811010	Interest Revenue	9,075	7,300	7,300	-
		<b>Other Revenue</b>	9,075	7,300	7,300	-
		<b>Total Revenues - Fund 3308</b>	9,075	7,300	7,300	-
<b><u>3310 Pass Thru Toll Rv LtTxBdSr07</u></b>						
000000	4811010	Interest Revenue	27,200	27,000	27,000	-
		<b>Other Revenue</b>	27,200	27,000	27,000	-
		<b>Total Revenues - Fund 3310</b>	27,200	27,000	27,000	-

## Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

## Capital Project Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b><u>3312 Unltd Tax Road Bonds Sr 2009</u></b>						
000000	4811010	Interest Revenue	40,300	37,000	37,000	-
		<b>Other Revenue</b>	40,300	37,000	37,000	-
		<b>Total Revenues - Fund 3312</b>	40,300	37,000	37,000	-
<b><u>3316 Cnty Road and Bridge Projects</u></b>						
000000	4811010	Interest Revenue	1,700	1,400	1,400	-
		<b>Other Revenue</b>	1,700	1,400	1,400	-
		<b>Total Revenues - Fund 3316</b>	1,700	1,400	1,400	-
<b><u>3370 Ltd Tax Flood Control Bds Sr09</u></b>						
000000	4811010	Interest Revenue	77,350	65,000	65,000	-
		<b>Other Revenue</b>	77,350	65,000	65,000	-
		<b>Total Revenues - Fund 3370</b>	77,350	65,000	65,000	-
<b><u>3373 Gal Cnty COB Series 2008</u></b>						
000000	4811010	Interest Revenue	2,350	2,400	2,400	-
		<b>Other Revenue</b>	2,350	2,400	2,400	-
		<b>Total Revenues - Fund 3373</b>	2,350	2,400	2,400	-
<b>Total Revenues - Capital Projects F</b>			800,275	3,054,686	768,600	(2,286,086)

## **Section 5**

### **Governmental Funds**

#### **Debt Service Funds Group**

## **Section 5**

### **Debt Service Funds Group**

These funds are to account for the payment of principal, interest, and fiscal charges for previously issued bonds.

- 4020 General Obligation Refunding Bonds Series 2007
- 4021 Limited Tax County Building Build America Bonds AB Series 2009
- 4022 Limited Tax Refunding Bonds Series 2011A
- 4023 Unlimited Tax Refunding Bonds Series 2011B
- 4024 Limited Tax Refunding Bonds Series 2011C
- 4026 Pass-Through Toll Revenue Limited Tax Refunding Series 2012
- 4284 General Obligation Refunding 1999-2001 Bond Series 2004
- 4358 Pass Thru Toll Revenue Limited Tax Bd Srs 2007
- 4370 Unlimited Tax Road Bonds Series 2004A
- 4371 Unlimited Tax Road Build America Bonds Series 2009
- 4390 Limited Tax Flood Control Series 2009C-1
- 4393 Limited Tax Flood Control Build America Bonds Series 2009C-2
- 4999 Debt Service Fund

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Debt Service Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>4020 General Obligation Refund Bond Services 2007 Fund</b>						
000000	4111010	Ad Valorem Taxes Current	5,629,671	-	-	-
000000	4111011	Ad Valorem Taxes VIT Property	3,288	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	91,090	-	-	-
000000	4191010	Interest and Penalties-Current	55,588	-	-	-
		<b>Taxes</b>	<b>5,779,637</b>	<b>-</b>	<b>-</b>	<b>-</b>
000000	4811010	Interest Revenue	16,000	1,000	1,000	-
		<b>Other Revenue</b>	<b>16,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
		<b>Total Revenues - Fund 4020</b>	<b>5,795,637</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>4021 Limited Tax County Building BAB Series 2009 Fund</b>						
000000	4111010	Ad Valorem Taxes Current	3,019,626	-	-	-
000000	4111011	Ad Valorem Taxes VIT Property	1,760	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	48,755	-	-	-
000000	4191010	Interest and Penalties-Current	43,753	-	-	-
		<b>Taxes</b>	<b>3,113,894</b>	<b>-</b>	<b>-</b>	<b>-</b>
000000	4303115	Build America Bonds Subsidy	673,012	673,012	651,797	(21,215)
		<b>Intergovernmental Revenue</b>	<b>673,012</b>	<b>673,012</b>	<b>651,797</b>	<b>(21,215)</b>
000000	4811010	Interest Revenue	3,000	-	-	-
000000	4860104	Reimb From CAD	-	58,000	61,480	3,480
		<b>Other Revenue</b>	<b>3,000</b>	<b>58,000</b>	<b>61,480</b>	<b>3,480</b>
		<b>Total Revenues Fund 4021</b>	<b>3,789,906</b>	<b>731,012</b>	<b>713,277</b>	<b>(17,735)</b>
<b>4022 Ltd Tax Refund Bonds Sr 2011A Fund</b>						
000000	4111010	Ad Valorem Taxes Current	439,529	-	-	-
000000	4111011	Ad Valorem Taxes VIT Property	340	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	9,419	-	-	-
000000	4191010	Interest and Penalties-Current	3,000	-	-	-
		<b>Taxes</b>	<b>452,288</b>	<b>-</b>	<b>-</b>	<b>-</b>
000000	4301102	Debt Srv Rmb frm City of Galv	318,000	318,000	318,000	-
		<b>Intergovernmental Revenue</b>	<b>318,000</b>	<b>318,000</b>	<b>318,000</b>	<b>-</b>
000000	4811010	Interest Revenue	100	25	-	(25)
		<b>Other Revenue</b>	<b>100</b>	<b>25</b>	<b>-</b>	<b>(25)</b>
		<b>Total Revenues - Fund 4022</b>	<b>770,388</b>	<b>318,025</b>	<b>318,000</b>	<b>(25)</b>

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Debt Service Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>4023 UnLtd Tx Refunding Bonds Sr 2011B Fund</b>						
000000	4111010	Ad Valorem Taxes Current	488,658	-	-	-
000000	4111011	Ad Valorem Taxes VIT Property	325	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	9,011	-	-	-
000000	4191010	Interest and Penalties-Current	3,000	-	-	-
		<b>Taxes</b>	<b>500,994</b>	<b>-</b>	<b>-</b>	<b>-</b>
000000	4811010	Interest Revenue	100	27	27	-
		<b>Other Revenue</b>	<b>100</b>	<b>27</b>	<b>27</b>	<b>-</b>
		<b>Total Revenues - Fund 4023</b>	<b>501,094</b>	<b>27</b>	<b>27</b>	<b>-</b>
<b>4024 Ltd Tax Refunding Bonds Sr 2011C Fund</b>						
000000	4111010	Ad Valorem Taxes Current	997,331	-	-	-
000000	4111011	Ad Valorem Taxes VIT Property	637	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	17,648	-	-	-
000000	4191010	Interest and Penalties-Current	6,000	-	-	-
		<b>Taxes</b>	<b>1,021,616</b>	<b>-</b>	<b>-</b>	<b>-</b>
000000	4811010	Interest Revenue	-	20	25	5
		<b>Other Revenue</b>	<b>-</b>	<b>20</b>	<b>25</b>	<b>5</b>
		<b>Total Revenues - Fund 4024</b>	<b>1,021,616</b>	<b>20</b>	<b>25</b>	<b>5</b>
<b>4026 Pass Thr Toll Rv Ltd Tx Rf 2012 Fund</b>						
000000	4111010	Ad Valorem Taxes Current	397,569	-	-	-
		<b>Taxes</b>	<b>397,569</b>	<b>-</b>	<b>-</b>	<b>-</b>
000000	4301102	Debt Srv Rmb frm City of Galv	-	238,610	238,610	-
000000	4302008	Reimb fm TxDot - 646	4,501,883	4,800,000	4,800,000	-
		<b>Intergovernmental Revenue</b>	<b>4,501,883</b>	<b>5,038,610</b>	<b>5,038,610</b>	<b>-</b>
000000	4811010	Interest Revenue	1,500	700	700	-
		<b>Other Revenue</b>	<b>1,500</b>	<b>700</b>	<b>700</b>	<b>-</b>
		<b>Total Revenues - Fund 4026</b>	<b>4,900,952</b>	<b>5,039,310</b>	<b>5,039,310</b>	<b>-</b>
<b>4284 General Obligation Refund 99-01 Bd Series 2004 Fund</b>						
000000	4111010	Ad Valorem Taxes Current	3,665,261	-	-	-
000000	4111011	Ad Valorem Taxes VIT Property	2,479	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	68,684	-	-	-
000000	4191010	Interest and Penalties-Current	20,000	-	-	-
		<b>Taxes</b>	<b>3,756,424</b>	<b>-</b>	<b>-</b>	<b>-</b>

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Debt Service Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
000000	4811010	Interest Revenue	9,000	800	900	100
		<b>Other Revenue</b>	9,000	800	900	100
		<b>Total Revenues - Fund 4284</b>	3,765,424	800	900	100
<b>4358 Pass Thru Toll Revenue Limited Tax Bd Srs 2007 Fund</b>						
000000	4111011	Ad Valorem Taxes VIT Property	1,349	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	37,383	-	-	-
000000	4191010	Interest and Penalties-Current	11,000	-	-	-
		<b>Taxes</b>	49,732	-	-	-
000000	4811010	Interest Revenue	5,000	-	-	-
		<b>Other Revenue</b>	5,000	-	-	-
		<b>Total Revenues - Fund 4358</b>	54,732	-	-	-
<b>4370 Unlimited Tax Road Bonds Series 2004A Fund</b>						
000000	4111010	Ad Valorem Taxes Current	2,846,791	-	-	-
000000	4111011	Ad Valorem Taxes VIT Property	1,112	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	30,798	-	-	-
000000	4191010	Interest and Penalties-Current	18,794	-	-	-
		<b>Taxes</b>	2,897,495	-	-	-
000000	4811010	Interest Revenue	5,500	325	350	25
		<b>Other Revenue</b>	5,500	325	350	25
		<b>Total Revenues - Fund 4370</b>	2,902,995	325	350	25
<b>4371 Unlimited Tax Road BAB Series 2009 Fund</b>						
000000	4111010	Ad Valorem Taxes Current	5,083,159	-	-	-
000000	4111011	Ad Valorem Taxes VIT Property	3,012	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	83,430	-	-	-
000000	4191010	Interest and Penalties-Current	25,000	-	-	-
		<b>Taxes</b>	5,194,601	-	-	-
000000	4303115	Build America Bonds	1,112,567	1,112,567	1,076,783	(35,784)
		<b>Intergovernmental Revenue</b>	1,112,567	1,112,567	1,076,783	(35,784)
000000	4811010	Interest Revenue	35,000	6,268	6,500	232
		<b>Other Revenue</b>	35,000	6,268	6,500	232
		<b>Total Revenues - Fund 4371</b>	6,342,168	1,118,835	1,083,283	(35,552)

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Debt Service Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>4390 Limited Tax Flood Control Series 2009C-1 Fund</b>						
000000	4111010	Ad Valorem Taxes Current	724,217	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	11,520	-	-	-
000000	4191010	Interest and Penalties-Current	6,500	-	-	-
		<b>Taxes</b>	<b>742,237</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>Total Fund 4390</b>	<b>742,237</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4393 Limited Tax Flood Control BAB Srs 2009C-2 Fund</b>						
000000	4111010	Ad Valorem Taxes Current	363,437	-	-	-
000000	4111011	Ad Valorem Taxes VIT Property	235	-	-	-
000000	4111020	Ad Valorem Taxes Delinquent	6,518	-	-	-
000000	4191010	Interest and Penalties-Current	3,978	-	-	-
		<b>Taxes</b>	<b>374,168</b>	<b>-</b>	<b>-</b>	<b>-</b>
000000	4303115	Build America Bonds	185,518	185,518	185,518	-
		<b>Intergovernmental Revenue</b>	<b>185,518</b>	<b>185,518</b>	<b>185,518</b>	<b>-</b>
000000	4811010	Interest Revenue	400	-	-	-
		<b>Other Revenue</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>Total Revenues - Fund 4393</b>	<b>560,086</b>	<b>185,518</b>	<b>185,518</b>	<b>-</b>
<b>4999 Debt Service</b>						
000000	4111010	Ad Valorem Taxes Current	-	24,500,000	22,750,716	(1,749,284)
000000	4111020	Ad Valorem Taxes Delinquent	-	360,000	365,000	5,000
000000	4191010	Interest and Penalties-Current	-	280,000	285,000	5,000
000000	4191011	Interest and Penalties-Delinq	-	90,000	95,000	5,000
		<b>Taxes</b>	<b>-</b>	<b>25,230,000</b>	<b>23,495,716</b>	<b>(1,734,284)</b>
000000	4811010	Interest Revenue	-	72,000	80,000	8,000
		<b>Other Revenue</b>	<b>-</b>	<b>72,000</b>	<b>80,000</b>	<b>8,000</b>
		<b>Total Revenues - Fund 4999</b>	<b>-</b>	<b>25,302,000</b>	<b>23,575,716</b>	<b>(1,726,284)</b>
		<b>Total Revenues - Debt Service Funds</b>	<b>31,147,235</b>	<b>32,696,872</b>	<b>30,917,406</b>	<b>(1,779,466)</b>

**Galveston County, Texas**

**Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year**

**Debt Service Funds**

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>Ad Valorem Taxes</b>						
4020		Gen Obligation Refund Bd Ser 2007 Fund	5,779,637	-	-	-
4021		Ltd Tax County Building BAB Ser 2009 Fund	3,113,894	-	-	-
4022		Ltd Tax Refund Bonds Ser 2011A Fund	452,288	-	-	-
4023		UnLtd Tx Refunding Bonds Ser 2011B Fund	500,994	-	-	-
4024		Ltd Tax Refunding Bonds Ser 2011C Fund	1,021,616	-	-	-
4026		Pass Thr Toll Rev Ltd Tx Rf 2012 Fund	397,569	-	-	-
4284		Gen Obligation Ref 99-01 Bd Ser 2004 Fund	3,756,424	-	-	-
4358		Pass Thru Toll Rev Ltd Tx Bd Ser 2007 Fund	49,732	-	-	-
4369		Unltd Tax Road Bonds Ser 2003B Fund	-	-	-	-
4370		Unltd Tax Road Bonds Ser 2004A Fund	2,897,495	-	-	-
4371		Unltd Tax Road BAB Ser 2009 Fund	5,194,601	-	-	-
4390		Ltd Tax Flood Control Ser 2009C-1 Fund	742,237	-	-	-
4393		Ltd Tax Flood Control BAB Ser 2009C-2 Fund	374,168	-	-	-
4999		Debt Service Combined	-	25,230,000	23,495,716	(1,734,284)
<b>Total Taxes</b>			<b>24,280,655</b>	<b>25,230,000</b>	<b>23,495,716</b>	<b>(1,734,284)</b>
<b>Intergovernmental Revenues</b>						
4021		Limited Tax County Building BAB Series 2009 Fund	673,012	673,012	651,797	(21,215)
4022		Ltd Tax Refund Bonds Sr 2011A Fund	318,000	318,000	318,000	-
4026		Pass Thr Toll Rv Ltd Tx Rf 2012 Fund	4,501,883	5,038,610	5,038,610	-
4371		Unlimited Tax Road BAB Series 2009 Fund	1,112,567	1,112,567	1,076,783	(35,784)
4393		Limited Tax Flood Control BAB Srs 2009C-2 Fund	185,518	185,518	185,518	-
			<b>6,790,980</b>	<b>7,327,707</b>	<b>7,270,708</b>	<b>(56,999)</b>
<b>Other Revenues</b>						
4020		General Obligation Refund Bond Services 2007 Fund	16,000	1,000	1,000	-
4021		Limited Tax County Building BAB Series 2009 Fund	3,000	58,000	61,480	3,480
4022		Ltd Tax Refund Bonds Sr 2011A Fund	100	25	-	(25)
4023		UnLtd Tx Refunding Bonds Sr 2011B Fund	100	27	27	-
4024		Ltd Tax Refunding Bonds Sr 2011C Fund	-	20	25	5
4026		Pass Thr Toll Rv Ltd Tx Rf 2012 Fund	1,500	700	700	-
4284		General Obligation Refund 99-01 Bd Series 2004 Fund	9,000	800	900	100
4358		Pass Thru Toll Revenue Limited Tax Bd Srs 2007 Fund	5,000	-	-	-
4370		Unlimited Tax Road Bonds Series 2004A Fund	5,500	325	350	25
4371		Unlimited Tax Road BAB Series 2009 Fund	35,000	6,268	6,500	232
4393		Limited Tax Flood Control BAB Srs 2009C-2 Fund	400	-	-	-
4999		Debt Service Combined	-	72,000	80,000	8,000
			<b>75,600</b>	<b>139,165</b>	<b>150,982</b>	<b>11,817</b>
<b>Total - All Funds Above</b>			<b>31,147,235</b>	<b>32,696,872</b>	<b>30,917,406</b>	<b>(1,779,466)</b>

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Debt Service Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>Total Revenues - Debt Service Funds</b>						
<b><u>Total All Funds</u></b>						
4020		General Obligation Refund Bond Services 2007 Fund	5,795,637	1,000	1,000	-
4021		Limited Tax County Building BAB Series 2009 Fund	3,789,906	731,012	713,277	(17,735)
4022		Ltd Tax Refund Bonds Sr 2011A Fund	770,388	318,025	318,000	(25)
4023		UnLtd Tx Refunding Bonds Sr 2011B Fund	501,094	27	27	-
4024		Ltd Tax Refunding Bonds Sr 2011C Fund	1,021,616	20	25	5
4026		Pass Thr Toll Rv Ltd Tx Rf 2012 Fund	4,900,952	5,039,310	5,039,310	-
4284		General Obligation Refund 99-01 Bd Series 2004 Fund	3,765,424	800	900	100
4358		Pass Thru Toll Revenue Limited Tax Bd Srs 2007 Fund	54,732	-	-	-
4370		Unlimited Tax Road Bonds Series 2004A Fund	2,902,995	325	350	25
4371		Unlimited Tax Road BAB Series 2009 Fund	6,342,168	1,118,835	1,083,283	(35,552)
4390		Limited Tax Flood Control Series 2009C-1 Fund	742,237	-	-	-
4393		Limited Tax Flood Control BAB Srs 2009C-2 Fund	560,086	185,518	185,518	-
4999		Debt Service Combined	-	25,302,000	23,575,716	(1,726,284)
			<u>31,147,235</u>	<u>32,696,872</u>	<u>30,917,406</u>	<u>(1,779,466)</u>

## **Section 6**

### **Proprietary Funds**

#### **Internal Service Funds Group**

## **Section 6**

### **Internal Service Funds Group**

**6123 Galveston County Group Insurance Fund**

The Galveston County Group Insurance Fund accounts for the administration of the health insurance benefits that are provided current and former county employees. Primarily the county self-insures against these risks, but in instances it also pays premiums on insurance policies in order to obtain additional coverage.

**6124 Workers' Compensation Fund**

The Workers' Compensation Fund accounts for the administration of the workers' compensation insurance benefits that are provided current county employees. Primarily the county self-insures against these risks, but in instances it also pays premiums on insurance policies in order to obtain additional coverage.

**6125 Unemployment Insurance Fund**

The Unemployment Insurance Fund accounts for the administration of the unemployment insurance benefits that are provided current county employees. Primarily the county self-insures against these risks, but in instances it also pays premiums on insurance policies in order to obtain additional coverage.

**6130 Self Insurance Fund**

The Self-Insurance Reserve Fund provides for general liability and casualty loss coverage.

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Internal Service Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>6123 Galveston County Group Insurance</b>						
155021	4302012	Reimb Frm DISD - CareHere	39,400	39,400	40,000	600
155021	4302017	Reimb Frm League City - CareHere	25,950	25,950	26,000	50
155021	4302026	Reimb Frm City Galv - CareHere	65,200	65,200	66,000	800
155021	4302028	Reimb Frm GISD - CareHere	26,600	26,600	27,000	400
151600	4303010	Medicare Prt D Retiree Subsidy	200,000	212,000	215,000	3,000
		<b>Intergovernmental Revenues</b>	<b>357,150</b>	<b>369,150</b>	<b>374,000</b>	<b>4,850</b>
151600	4412311	No-Show Charges	6,000	4,800	5,500	700
000010	4433010	Premium Paid by Employee	2,215,000	2,400,000	2,751,192	351,192
000010	4433011	Premiums Paid by County	8,617,200	8,000,000	8,969,112	969,112
151600	4433012	Premiums Paid by Retirees	432,000	525,000	478,752	(46,248)
151600	4433013	Premium Paid by COBRA	72,000	72,000	96,021	24,021
000010	4433020	Premium for HAS vision	41,000	41,000	54,936	13,936
000010	4433021	Premium for HAS dental	312,000	320,000	462,108	142,108
000010	4433030	Premium-Alternate vision	1,700	700	700	-
000010	4433031	Premium-Alternate dental	8,400	3,000	3,000	-
		<b>Fees and Charges for Services</b>	<b>11,705,300</b>	<b>11,366,500</b>	<b>12,821,321</b>	<b>1,454,821</b>
000010	4811201	Interest Health Admin Serv	-	350	350	-
155021	4872026	Prescription Drug Rebate	159,000	185,000	185,000	-
155021	4872036	Claim Overpayment-Insurance	800,000	800,000	800,000	-
		<b>Other Revenues</b>	<b>959,000</b>	<b>985,350</b>	<b>985,350</b>	<b>-</b>
000000	4911101	Transfer from General Fund	125,000	-	-	-
		<b>Other Financing Sources</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>Total Revenues - Fund 6123</b>	<b>13,146,450</b>	<b>12,721,000</b>	<b>14,180,671</b>	<b>1,459,671</b>
<b>6124 Workers' Compensation Fund</b>						
000010	4434010	Premiums Pd by County-WC	824,290	-	-	-
155020	4434010	Premiums Pd by County-WC	-	824,000	830,000	6,000
		<b>Fees and Charges for Services</b>	<b>824,290</b>	<b>824,000</b>	<b>830,000</b>	<b>6,000</b>
000000	4811020	Program Interest Revenue	-	350	500	150
256100	4872036	Claim Overpayment Insurance	-	48,000	50,000	2,000
		<b>Other Revenue</b>	<b>-</b>	<b>48,350</b>	<b>50,500</b>	<b>2,150</b>
		<b>Total Revenues - Fund 6124</b>	<b>824,290</b>	<b>872,350</b>	<b>880,500</b>	<b>8,150</b>
<b>6125 Unemployment Insurance Fund</b>						
155015	4433011	Premiums Paid by County	125,000	205,000	300,000	95,000
		<b>Fees and Charges for Services</b>	<b>125,000</b>	<b>205,000</b>	<b>300,000</b>	<b>95,000</b>

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Internal Service Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
155015	4871501	Refunds Premium Prior Year	-	97,499	-	(97,499)
		<b>Other Revenue</b>	-	97,499	-	(97,499)
		<b>Total Revenues - Fund 6125</b>	125,000	302,499	300,000	(2,499)

Galveston County, Texas

Funds Received and Estimated to be Received in the Current Year and to be Received in the Ensuing Year

Internal Service Funds

Using Actuals As of June 30, 2015 and Estimated for September 30, 2015

Cost Center Code	Object Code	GL Object Description	2015 Budget as Filed	Estimated FYE 09/30/15	FY 2016 Final Estimated Revenues	FY 2016 Estimate Less 2015 Actual
<b>6130 Self Insurance Fund</b>						
000010	4433009	Self Insurance Revenue	3,073,500	3,100,000	3,100,000	-
		<b>Charges for Services</b>	<u>3,073,500</u>	<u>3,100,000</u>	<u>3,100,000</u>	<u>-</u>
000010	4871010	Recovery Sheriff's Autos	-	2,114	-	(2,114)
000010	4871012	Recovery Property	-	15,984	-	(15,984)
000010	4871401	Filing Fee for D.C. Self Ins	-	1,630	-	(1,630)
151431	4871501	Refunds Premium Prior Year	-	26,279	-	(26,279)
		<b>Other Revenue</b>	<u>-</u>	<u>46,008</u>	<u>-</u>	<u>(46,008)</u>
		<b>Total Revenues - Fund 6130</b>	<u>3,073,500</u>	<u>3,146,008</u>	<u>3,100,000</u>	<u>(46,008)</u>
<b>Total Revenues for Internal Service Funds</b>			<u>17,169,240</u>	<u>17,041,857</u>	<u>18,461,171</u>	<u>1,419,314</u>