Galveston County
Office of County Auditor

Final Estimate of Available Resources
Fiscal Year 2017 (Oct. 1, 2016 – Sept. 30, 2017)

Galveston County – Office of County Auditor
Final Estimate of Available Resources
FY 2017

Table of Contents

	Section	Page
Transmittal Letter and Analysis With Certification and Required Statements	1	6
GOVERNMENTAL FUNDS		
General and Related Funds Group:	2	33
Fund Summary		
1101 General Fund		
1201 County Clerk Archive Fee Fund (was 2104)		
1202 Juvenile Justice Fund (was 2230)		
1203 Indigent Health Care (was 2420)		
1204 Beach Maintenance – Road & Bridge Fund (was 2602)		
1205 Probate Judicial Education Fund (new)		
1206 Child Welfare Fund (was 2501)		
1207 Economic Development Fund (new)		
Special Revenue Funds Group:	3	48
Fund Summary		
2101 County Records Management and Preservation Fund		
2102 County Clerk Records Management and Preservation Fund		
2103 Election Services Contract Fund		
2105 District Clerk Child Support IV-D Fund		
2106 District Clerk Records Management and Preservation Fund		
2107 Voter Registration Revenue Fund		
2111 Tax Assessor Special Inventory Tax Escrow Fund		
2121 Donations to Galveston County Fund		
2131 District Attorney Seized Funds after 10/89 Fund		
2132 District Attorney Check Collection Fees Fund		
2205 Courthouse Security Fund		
2206 Justice of the Peace Court Security Fund		
2207 Appellate Judicial System Fund		
2211 Law Library Fund		
2212 Mediation Services Fund		
2215 Justice Court Technology Fund		
2216 Probate Court Contribution Fund		

2217 Supplemental Court-Initiated Guardianship Fund
2218 Pretrial Intervention Program Fund
2219 Court Reporter Service Fund
2240 Sheriff Commissary Fund
2242 Sheriff Seizures after 10/89 Fund
2250 Law Enforcement Education Fund
2260 Emergency Management Fund
2301 Road & Bridge Fund
2303 FM/Lateral Road/Road, Bridges & ROW Fund
2341 Road District #1 Fund
2370 Flood Control Fund
2410 Mosquito Control District Fund
2601 Beach and Parks Fund

Capital Projects Funds Group: 4 64
Fund Summary
3100 County Capital Projects Fund
3101 Capital Replenishment Fund
3120 Limited Tax County Building Bonds Series 2009
3222 Limited Tax Criminal Justice Bonds Series 2003A
3306 1987 Road Bonds
3307 Unlimited Tax Road Bonds Series 2003B
3308 Unlimited Tax Road Bonds Series 2001
3310 Pass-Through Toll Revenue Limited Tax Bond Series 2007
3312 Unlimited Tax Road Bonds Series 2009
3316 County Road and Bridge Projects
3370 Limited Tax Flood Control Bonds Series 2009
3373 Galveston County COB Series 2008

Debt Service Funds Group: 5 70
Fund Summary
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
4215 Limited Tax Justice Center Bonds Series 2001
4284 General Obligation Refunding 1999-2001 Bond Series 2004
4368 Unlimited Tax Road Bonds Series 2001
4370 Unlimited Tax Road Bonds Series 2004A
4371 Unlimited Tax Road Build America Bonds Series 2009
4393 Limited Tax Flood Control Build America Bonds Series 2009C-2

4999 Debt Service Fund

PROPRIETARY FUNDS:

Internal Service Funds Group 6 76

Fund Summary

6123 Galveston County Group Insurance

6124 Workers' Compensation Fund

6125 Unemployment Insurance Fund

6130 Self Insurance Fund

Section 1

Transmittal Letter and Analysis

With Certification and Required Statements

GALVESTON COUNTY

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August 16, 2016

Honorable Members of Commissioners Court
Galveston County, Texas

Final Statement of Estimated Available Resources
Fiscal Year 2017

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 2017 Appropriations Budget for Galveston County. Available resources are 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 FY2017 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.

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 Office of County Auditor.

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 relative to the revenues of the County. 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 source for all governmental funds (i.e., General and Related Funds, Special Revenue Funds, Capital Project Funds, and Debt Service Fund. The amounts listed for 2015 are the actual amounts of revenue that was received for each category. The second data column shows the adopted revenues for 2016. The third data column shows an estimated amount to be received in 2016, and finally the fourth data column shows the amount certified for 2017.

Revenues by Type - Summary All Funds

All Funds

	2015 Actual	2016 Adopted	2016 Estimated	2017 Estimated	% Change 2016 Adopted vs 2017 Estimated
Ad Valorem Taxes - Net	$ 129,022,854	$ 133,605,843	$ 134,618,337	$ 135,858,894	1.67%
Licenses and Permits	2,658,538	2,802,700	2,703,400	2,703,400	-3.67%
Intergovernmental Revenues	17,170,607	15,155,648	14,447,559	16,907,248	12.12%
Charges for Services	10,439,441	9,948,070	9,561,310	9,565,500	-4.00%
Fines and Forfeitures	2,259,288	2,068,517	2,096,741	2,107,800	1.87%
Other Revenues	4,240,141	4,418,919	4,458,485	4,407,930	-0.25%
Other Financing Sources	13,290,564	9,150,220	9,740,720	9,145,720	-0.05%
	$ 179,081,433	$ 177,149,917	$ 177,626,552	$ 180,696,492	2.00%

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 was set at 97.25%; because the actual collection rate has been above 99% in each of the last ten years, the collection rate used in the estimates has been increased to 97.5%. The actual collection rate varies each year but the average rate for 2008-2016 is 99.92%; almost 2.5% above the collection rate used for 2017.

Galveston County, Texas
Adopted Budget for FY 2008-2015
Analysis of Revenue Derived by Tax Rate

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Assessed Value	$ 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	$ 29,351,687
Total Taxable Value (000)*	$ 18,534,485	$ 20,303,793	$ 18,559,066	$ 18,786,088	$ 19,257,001	$ 20,018,250	$ 20,478,403	$ 21,570,266	$ 22,972,727	$ 25,206,021
% Increase Over Prior Year	5.70%	9.55%	-8.59%	1.22%	2.51%	3.95%	2.30%	5.33%	6.50%	9.72%
Tax Rate per $100.00 Valuation[1]	$ 0.58000	$ 0.57000	$ 0.63000	$ 0.62875	$ 0.62180	$ 0.60877	$ 0.58980	$ 0.58480	$ 0.56700	$ 0.55237
Total Adjusted Tax Levy (000)	$ 109,690	$ 117,297	$ 120,802	$ 121,859	$ 123,922	$ 126,290	$ 125,568	$ 126,203	$ 137,425	$ 139,222
Collected in Fiscal Year of Levy	$ 107,656	$ 114,712	$ 118,563	$ 119,744	$ 121,996	$ 124,528	$ 123,805	$ 130,282	$ 133,645	$ 135,741
Collected Subsequent Years	1,594	1,984	1,511	1,546	211	838	1,595	1,937	2,047	2,827
Total Collected to Date	$ 109,250	$ 116,696	$ 120,074	$ 121,290	$ 122,207	$ 125,366	$ 125,400	$ 132,219	$ 135,692	$ 138,568
Actual Collection Rate**	99.60%	99.49%	99.40%	99.53%	98.62%	99.27%	99.87%	104.77%	98.74%	99.53%
									Average	99.92%

[1] FY 2017 Rate is estimate; final will be set by Commissioners Court.

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

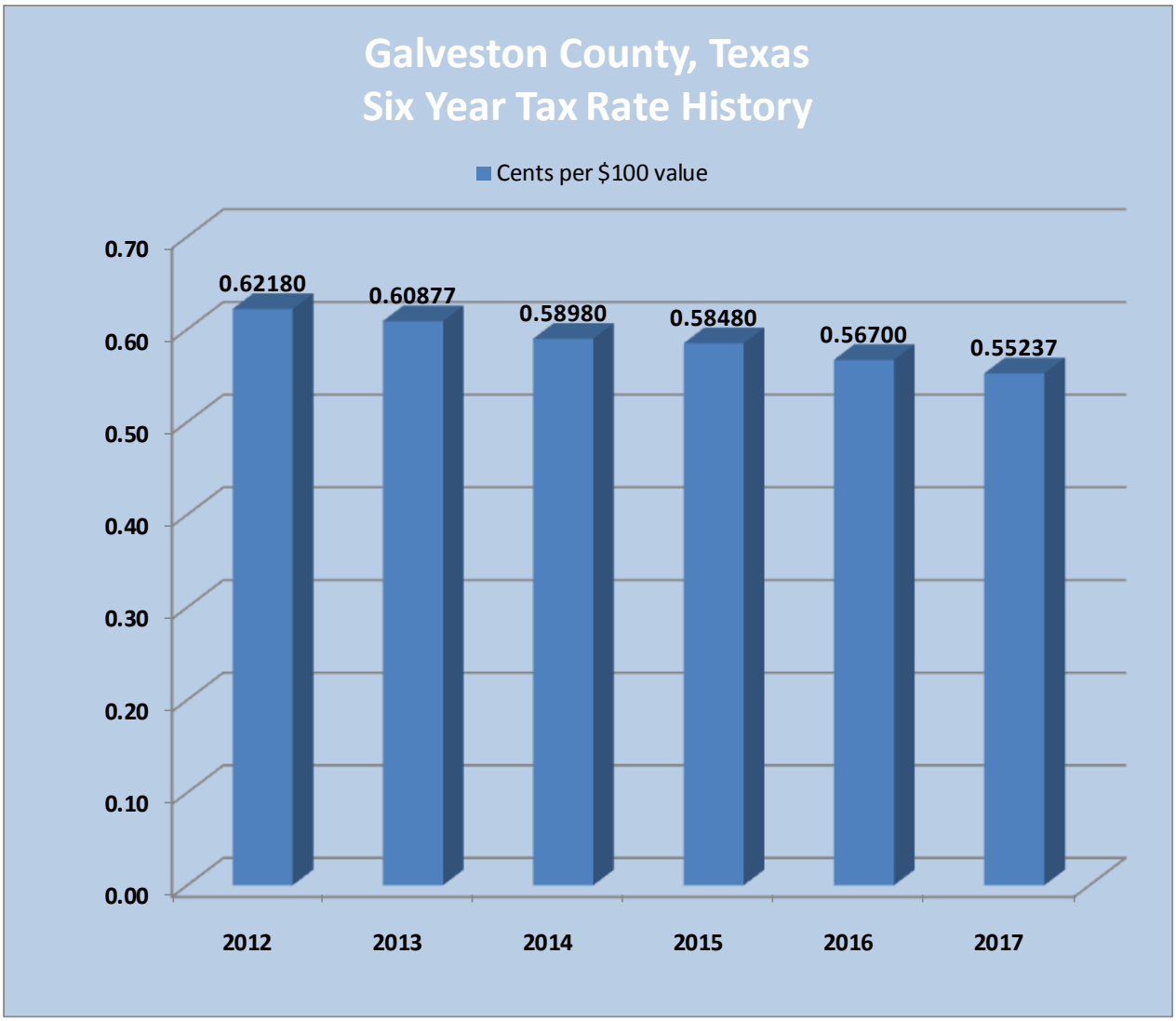
**FY 2016 and FY 2017 is estimated collections for all delinquent periods; not broken down by year.

The primary source of County revenue is derived 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 rate used to project the FY 2017 estimate of current ad valorem property tax revenue is based on the effective tax rate of $0.552372 per $100 valuation. 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 for the last six years for funds which uses property taxes to pay a portion of its expenditures is shown below. The table details how the tax rate has been lowered by 11.17% during the period shown.

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 2012	Tax Rate FY 2013	Tax Rate FY 2014	Tax Rate FY 2015	Tax Rate FY 2016	Tax Rate FY 2017
General Fund	0.463544	0.456703	0.457988	0.461378	0.454931	0.454781
Road and Bridge	0.010498	0.015216	0.003800	0.003800	0.005800	0.005800
Flood Control	0.008855	0.008855	0.006100	0.005956	0.005753	0.005753
Mosquito Control District	0.006777	0.007500	0.005000	0.004000	0.004000	0.004000
Debt Service	0.132126	0.120496	0.116912	0.109666	0.096516	0.082038
	0.621800	0.608770	0.589800	0.584800	0.567000	0.552372



The County Auditor does not make any assumptions during the preparation of the "Final Estimate of Available Resources" regarding changes which may be made by Commissioners Court in setting the tax rate at a later time. As noted above, this presentation uses the effective tax rate provided by the Tax Assessor/Collector.

The $0.552372 effective tax rate is lower than the FY 2016 tax rate of $0.5670 ($0.014628, or 2.6%). The lower rate is possible because of 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 97.5%; this collection rate is slightly higher than the last several years, as the actual collection rate experience has exceeded 99% for the past ten years. The 97.5% rate is 0.25% higher than last year and continues to reflect the conservative nature of the County Auditor in preparing this presentation using the estimated rate of $0.552372 effective rate.

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 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 presentation of a 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, the effective tax rate is used to generate the tax revenues.

Both the effective tax rate and the rollback tax rate are shown for comparison purposes. An allocation of the rate is shown to reflect the amount of taxes that will be allocated from the maintenance and operating tax rate to the various funds that receive the taxes collected as funding for their operations. The debt service rate is established to ensure the payment of the amount owed for principal payments, interest on the debt, and charges from the fiscal agents handling the periodic payments to the owners of the debt.

The debt service rate shown is the proposed rate appropriate to have an orderly drawdown of the fund balance in debt service to stay within the IRS regulations regarding the fund balance required in debt covenants. The IRS regulations state that fund balance should be equal to 1/12 of the prior year expenditures for debt service. In an effort to provide sufficient fund balance in case of another emergency like Hurricane Ike, the County previously included the debt service funds in that effort and increased the fund balance above the IRS limit. The County is utilizing a property tax rate just below the amount necessary to fund the debt service requirements for each year, and using a portion of fund balance to make up the difference, in order to reduce the fund balance. When fund balance has reached its appropriate amount, the rate will be stabilized to ensure the County stays within IRS requirements in future years.

Galveston County, Texas
Tax Rate Model - 2017

	Rollback Rate	Effective Rate
Rate/$100 per Tax A/C (Line 25)	$ 0.5989460	$ 0.5579810
CY General Effective Tax Rate (Line 24)	$ 0.5928890	$ 0.5523720
General Rate to be allocated:	$ 0.4799508	$ 0.4547806
Adjustment for Rounding	$ -	$ -
Allocated to General Fund	$ 0.4799508	$ 0.4547806
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 Flood Control	$ 0.0062162	$ 0.0057530
General Rate Allocated-Total	$ 0.4959670	$ 0.4703336
CY Debt Effective Tax Rate (line 38)	$ 0.0969220	$ 0.0820384
Allocated Rates/$100	$ 0.5928890	$ 0.5523720

General Fund Taxable Property Value (000)	
FY 2016	$ 24,106,621,666
FY 2017	$ 25,206,020,833
Increase (Decrease)	$ 1,099,399,167
	4.56%

Total Tax Rate	
FY 2016 Adopted	$ 0.56700
FY 2017 Proposed	$ 0.55237
Increase (Decrease)	$ (0.01463)

		General Fund	Mosquito Control	Debt Service	Road & Bridge	Lateral Rd	Flood Control
FY16 Adopted Tax Rate		$ 0.4549312	$ 0.0040000	$ 0.0965158	$ 0.0058000	$ -	$ 0.0057530
FY17 Proposed Tax Rate		$ 0.4547806	$ 0.0040000	$ 0.0820384	$ 0.0058000	$ -	$ 0.0057530
Est. Taxable Value (000)		$ 25,206,021	$ 25,206,021	$ 25,206,021	$ 25,206,021	$ 25,045,281	$ 25,045,281
Est. Taxes Collected @	97.50%	$ 111,766,283	$ 983,035	$ 20,161,658	$ 1,425,400	$ -	$ 1,404,834
Other Tax Revenues		$ 2,200,000	$ 23,100	$ 545,000	$ 24,500	$ -	$ 34,500
		$ 113,966,283	$ 1,006,135	$ 20,706,658	$ 1,449,900	$ -	$ 1,439,334
Less TRIZ Reductions		$ (2,768,616)	$ -	$ -	$ -	$ -	$ 34,200
Total Net Tax Revenues		$ 111,197,667	$ 1,006,135	$ 20,706,658	$ 1,449,900	$ -	$ 1,473,534
Other Revenues:							
Licenses and Permits		$ 3,400	$ -	$ -	$ 2,700,000	$ -	$ -
Intergovernmental		$ 8,881,305	$ -	$ 7,491,943	$ 360,650	$ 36,500	$ -
Charges for Services		$ 6,992,200	$ -	$ -	$ -	$ -	$ -
Fines and Forfeitures		$ 1,746,400	$ -	$ -	$ 194,500	$ -	$ -
Other Revenue		$ 3,049,600	$ 1,400	$ 146,480	$ 3,300	$ 59,500	$ 251,700
Other Financing Sources		$ 8,530,720	$ -	$ -	$ -	$ -	$ -
Total Non-Tax Revenues		$ 29,203,625	$ 1,400	$ 7,638,423	$ 3,258,450	$ 96,000	$ 251,700
Total All Revenues		$ 140,401,292	$ 1,007,535	$ 28,345,081	$ 4,708,350	$ 96,000	$ 1,725,234

Galveston County, Texas
Comparative Analysis of Tax Rates & Projected Revenues - Tax Year 2015 (FY 2016) to Tax Year 2016 (FY 2017)
FY 17 Estimate as of August 1, 2016

Estimated Tax Computations - 2015; for FY 2016

FY 16 Senior Citizen Freeze	$ 6,474,094								
Collection Rate:	97.25%			Value Under		Estimated Taxable	Estimated Tax	Senior Citizen	Estimated FY16
Under Review:	85.00%	Tax Rate	Certified Roll	Review	Rolling Stock	Value	Levy	Freeze Ceiling	Revenues
General Fund Tax Rate		0.454931	$ 22,972,726,856	$ 1,319,508,636	$ 12,312,469	$ 24,106,621,666	$ 109,668,543	$ 5,103,408	$ 108,405,000
Mosquito Control Tax Rate		0.004000	$ 22,972,726,856	$ 1,319,508,636	$ 12,312,469	$ 24,106,621,666	$ 964,265	$ 44,872	$ 1,062,000
Debt Service Tax Rate		0.096516	$ 22,972,726,856	$ 1,319,508,636	$ 12,312,469	$ 24,106,621,666	$ 23,266,699	$ 1,082,712	$ 22,750,716
Road & Bridge Tax Rate		0.005800	$ 22,972,726,856	$ 1,319,508,636	$ 12,312,469	$ 24,106,621,666	$ 1,398,184	$ 65,064	$ 1,500,000
Right of Way (Lateral Rd)		0.000000	$ 22,839,516,759	$ 1,311,769,615	$ -	$ 23,954,520,932	$ -	$ -	$ -
Flood Control Tax Rate		0.005753	$ 22,839,516,759	$ 1,311,769,615	$ -	$ 23,954,520,932	$ 1,378,104	$ -	$ 1,500,000
Totals		0.567000					$ 136,675,794	$ 6,296,056	$ 135,217,716

Estimated Tax Computations - 2016; for FY 2017

FY 17 Senior Citizen Freeze	$ 7,067,410								
Collection Rate:	97.50%			Value Under		Estimated Taxable	Estimated Tax	Senior Citizen	Est. 17
Under Review:	85.00%	Tax Rate	Certified Roll	Review	Rolling Stock	Value	Levy	Freeze Ceiling	Revenues
General Fund Tax Rate		0.4547806	$ 24,204,114,748	$ 1,162,276,256	$ 13,971,267	$ 25,206,020,833	$ 114,632,085	$ 5,733,002	$ 111,766,283
Mosquito Control Tax Rate		0.0040000	$ 24,204,114,748	$ 1,162,276,256	$ 13,971,267	$ 25,206,020,833	$ 1,008,241	$ 50,424	$ 983,035
Debt Service Tax Rate		0.0820384	$ 24,204,114,748	$ 1,162,276,256	$ 13,971,267	$ 25,206,020,833	$ 20,678,624	$ 1,034,183	$ 20,161,658
Road & Bridge Tax Rate		0.0058000	$ 24,204,114,748	$ 1,162,276,256	$ 13,971,267	$ 25,206,020,833	$ 1,461,949	$ 73,115	$ 1,425,400
Right of Way (Lateral Rd)		0.0000000	$ 24,060,048,619	$ 1,159,097,452	$ -	$ 25,045,281,453	$ -	$ -	$ -
Flood Control Tax Rate		0.005753	$ 24,060,048,619	$ 1,159,097,452	$ -	$ 25,045,281,453	$ 1,440,855	$ -	$ 1,404,834
Totals		0.5523720					$ 139,221,754	$ 6,890,725	$ 135,741,210

Increase (Decrease) From Prior Fiscal Year

	Tax Rate	Certified Roll	Value Under	Rolling Stock	Est. Taxable	Estimated	Senior Citizen	Est. FY 2016 Less Actual FY
General Fund Tax Rate	(0.000151)	$ 1,231,387,892	$ (157,232,380)	$ 1,658,798	$ 1,099,399,167	$ 4,963,542	$ 629,594	$ 3,361,283
Mosquito Control Tax Rate	0.000000	$ 1,231,387,892	$ (157,232,380)	$ 1,658,798	$ 1,099,399,167	$ 43,976	$ 5,552	$ (78,965)
Debt Service Tax Rate	(0.014477)	$ 1,231,387,892	$ (157,232,380)	$ 1,658,798	$ 1,099,399,167	$ (2,588,075)	$ (48,529)	$ (2,589,058)
Road & Bridge Tax Rate	0.000000	$ 1,231,387,892	$ (157,232,380)	$ 1,658,798	$ 1,099,399,167	$ 63,765	$ 8,051	$ (74,600)
Right of Way (Lateral Rd)	0.000000	$ 1,220,531,860	$ (152,672,163)	$ -	$ 1,090,760,521	$ -	$ -	$ -
Flood Control Tax Rate	0.000000	$ 1,220,531,860	$ (152,672,163)	$ -	$ 1,090,760,521	$ 62,751	$ -	$ (95,166)
Totals	(0.014628)					$ 2,545,960	$ 594,668	$ 523,494

1 Cent equals: FY13 Est. Levy $1,972,351 FY14 Est. Levy $2,048,921 FY15 Est. Levy $2,158,077 FY16 Est. Levy $2,410,508 FY17 Est. Levy $2,520,435

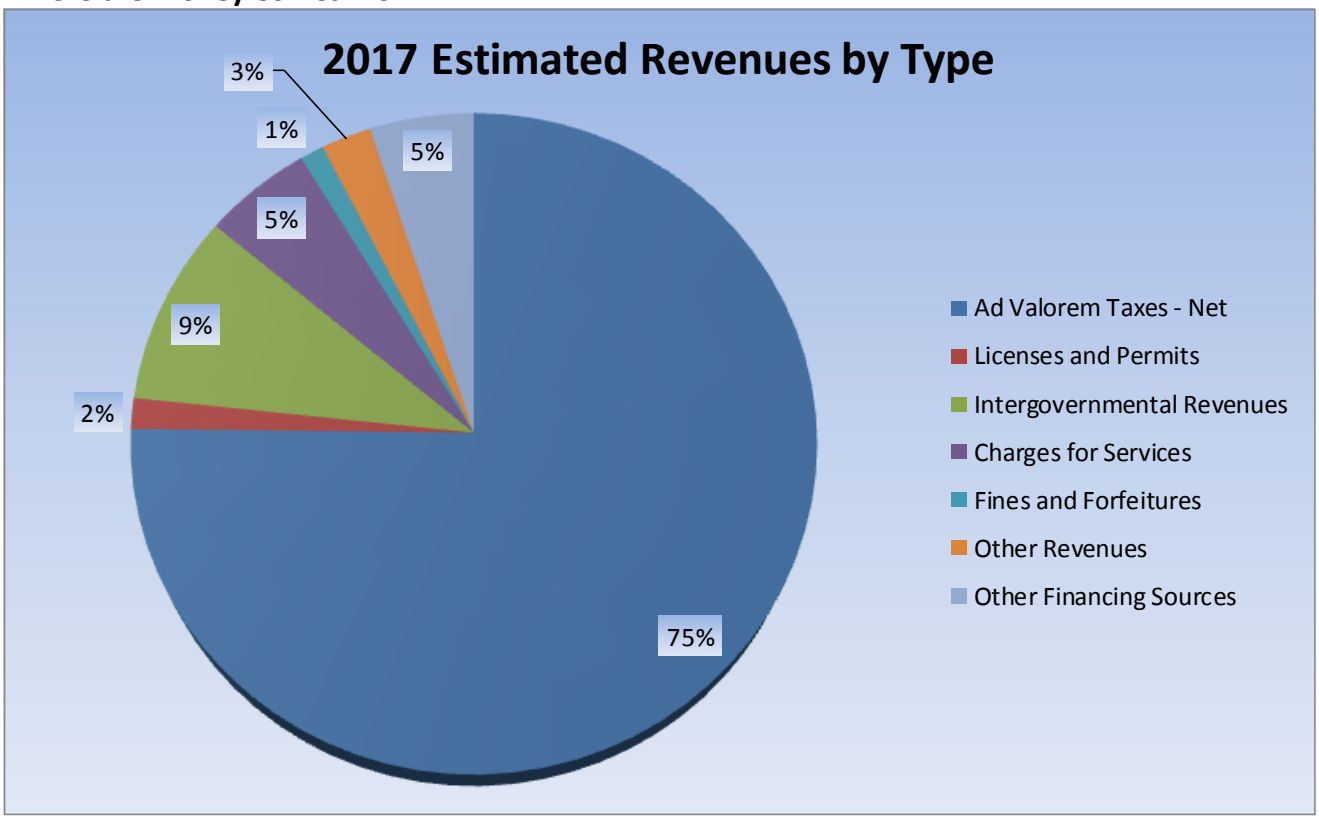
Revenue from Governmental Funds

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. Proprietary Funds use full accrual basis of accounting. The revenue for the governmental funds and funding for proprietary funds is shown in the table below.

Revenue for Governmental and Proprietary Fund Types

All Funds	2015 Actual	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	% Change FY2017 Estimate Less FY2016 Budget
Governmental Fund Types:					
General and Related Funds	$ 131,869,245	$ 134,218,365	$ 134,456,493	$ 140,401,292	4.60%
Special Revenue Funds	10,406,508	11,245,546	11,411,813	11,235,519	-0.09%
Capital Project Funds	4,393,447	768,600	1,314,730	714,600	-4.11%
Debt Service Funds	32,412,233	30,917,406	30,443,516	28,345,081	-8.45%
	$ 179,081,433	$ 177,149,917	$ 177,626,552	$ 180,696,492	2.00%
Proprietary Fund Types:					
Internal Service Funds	$ 17,144,350	$ 18,461,171	$ 17,404,591	$ 17,930,823	-3.05%

Where the Money Comes From



This chart clearly shows the single largest source of revenue comes from Ad Valorem Taxes (75%) levied annually. The second largest source of revenues is from other governmental entities (9%), 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 6% of revenues.

The changes in major classes of revenue by type of fund are shown in the tables below. The first table is for the General and Related Funds.

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.

General Fund Revenues

The County's revenue sources appear 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; for FY 2017, the County experienced an increase of 4.56% in taxable property values. For Fiscal Year 2017, General Fund revenues are estimated to increase above the estimated 2016 revenues by $5.9 million ($140,401,292 vs. $134,456,493).

Other categories of revenues have experienced slower growth or, in some cases, a contraction in revenues, including charges for services, licenses and permits, 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.

General and Related Funds	2015 Actual	2016 Adopted	2016 Estimated	2017 Estimated	% Change 2016 Adopted vs 2017 Estimated
Ad Valorem Taxes - Net	100,948,990	106,358,436	107,192,000	111,197,667	4.51%
Licenses and Permits	3,277	2,700	3,400	3,400	20.59%
Intergovernmental Revenues	9,466,136	7,616,440	6,938,239	8,881,305	18.23%
Fees and Charges for Services	7,594,496	7,093,735	6,987,745	6,992,200	-1.45%
Fines and Forfeitures	1,814,890	1,660,917	1,736,141	1,746,400	4.92%
Other Revenues	3,335,620	3,015,917	3,073,248	3,049,600	1.10%
Other Financing Sources	8,705,836	8,470,220	8,525,720	8,530,720	0.71%
	$ 131,869,245	$ 134,218,365	$ 134,456,493	$ 140,401,292	4.60%

The second table is for the Special Revenue Funds.

Special Revenue and Dedicated Funds – Special revenue 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.

Special Revenue Funds	2015 Actual	2016 Adopted	2016 Estimated	2017 Estimated	% Change 2016 Adopted vs 2017 Estimated
Ad Valorem Taxes - Net	3,125,718	3,751,691	4,130,621	3,954,569	4.91%
Licenses and Permits	2,655,261	2,800,000	2,700,000	2,700,000	-3.70%
Intergovernmental Revenues	520,184	268,500	534,000	534,000	49.72%
Fees and Charges for Services	2,844,945	2,854,335	2,573,565	2,573,300	-10.92%
Fines and Forfeitures	444,398	407,600	360,600	361,400	-12.81%
Other Revenues	462,877	1,098,420	1,113,027	1,112,250	1.24%
Other Financing Sources	353,125	65,000	-	-	-
	$ 10,406,508	$ 11,245,546	$ 11,411,813	$ 11,235,519	-0.09%

This third table is for Capital Project Funds. Funding is limited to the proceeds of long-term debt financing or by transfers from the General Fund. Transfers are accounted for as Other Financing Sources and do not represent an increase in debt. The funding is from the taxes levied on property in the county.

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.

Capital Project Funds	2015 Actual	2016 Adopted	2016 Estimated	2017 Estimated	% Change 2016 Adopted vs 2017 Estimated
Ad Valorem Taxes - Net	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-
Fees and Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Other Revenues	161,844	153,600	99,730	99,600	-54.15%
Other Financing Sources	4,231,603	615,000	1,215,000	615,000	-
	$ 4,393,447	$ 768,600	$ 1,314,730	$ 714,600	-4.11%

The final table shown is for Debt Service Funds. These funds provide the mechanism for paying for long-term debt, either by a levy on property or from other revenue sources such as reimbursement for tolling.

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

Debt Service Funds	2015 Actual	2016 Adopted	2016 Estimated	2017 Estimated	% Change 2016 Adopted vs 2017 Estimated
Ad Valorem Taxes - Net	24,948,146	23,495,716	23,295,716	20,706,658	-11.97%
Licenses and Permits	-	-	-	-	
Intergovernmental Revenues	7,184,287	7,270,708	6,975,320	7,491,943	3.17%
Fees and Charges for Services	-	-	-	-	
Fines and Forfeitures	-	-	-	-	
Other Revenues	279,800	150,982	172,480	146,480	-2.61%
Other Financing Sources	-	-	-	-	
	$ 32,412,233	$ 30,917,406	$ 30,443,516	$ 28,345,081	-8.45%

Outstanding Debt

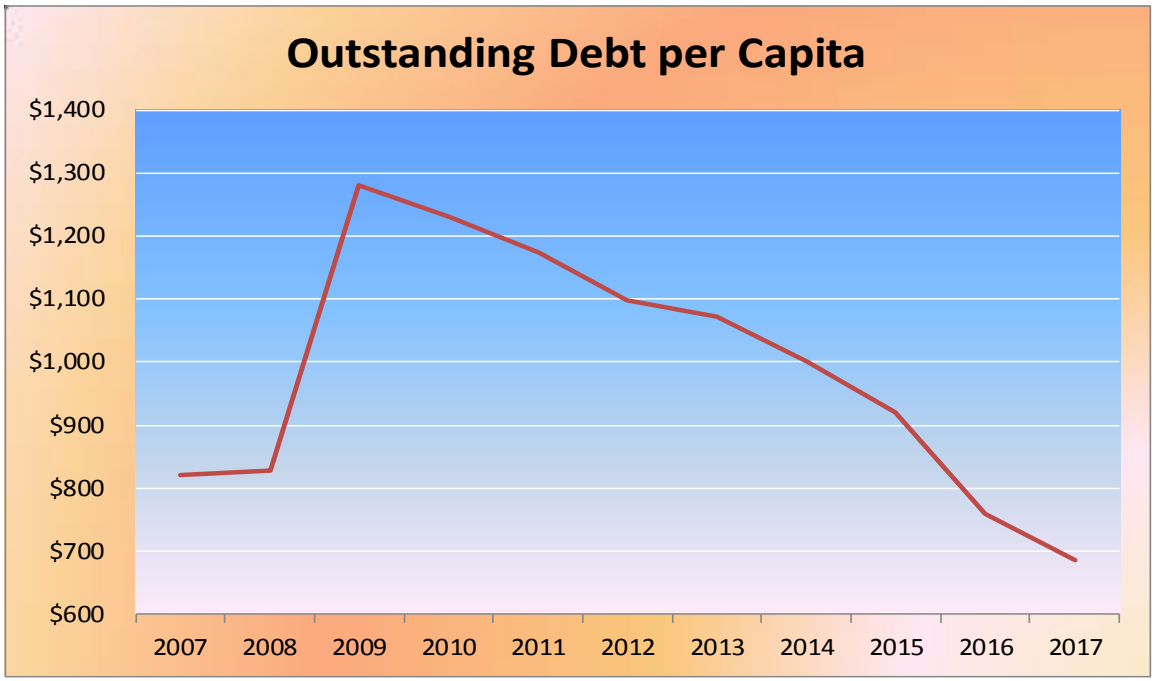
The County continues to pay down outstanding debt, with FY 2017 payments for principal and interest expected to be $31,713,071. Principal remaining on outstanding debt at September 30, 2017 will be $220,861,296. The table on the following page shows the debt by issuance name and type.

Below is a table of outstanding debt by type from 2007 to 2016. Amounts are shown in thousands, except the per capita amount.

Galveston County, Texas
Ratio of Outstanding Debt by Type
For the Period 2007 through 2017
(amounts expressed in thousands, except per capita amount)

Fiscal Year	Long-Term Bonds	Notes Payable	Capital Leases	Total	Per Capita
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
2016	238,628	-	-	238,628	$ 759
2017	220,861	-	-	220,861	$ 687

The chart below, Outstanding Debt per Capita, reflects the continuing decline in outstanding debt and no new debt during the last several years. This chart graphically reflects the fact the debt rate per capita is now less than it was in 2007.



(1) US Census estimate of population estimate for 2017 is 321,627.

Galveston County, Texas
Outstanding Obligations of the County
Statement of Bonded Indebtedness
as of 9/30/2016 and projected for 09/30/2017
(Unaudited)

	BONDED DEBT, 9/30/2016			FY 2017 RETIREMENTS			BONDED DEBT, 9/30/2017		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
Constitutional Bonds:									
Justice Cntr/Public Safety Bldg '01	$ 13,392,062	$ 27,262,938	$ 40,655,000	$ 1,673,968	$ 2,211,031	$ 3,884,999	$ 11,718,094	$ 25,051,907	$ 36,770,001
Genl Obligtn Refunding '07	75,890,000	21,827,675	97,717,675	3,870,000	2,916,375	6,786,375	72,020,000	18,911,300	90,931,300
Ltd Tax County Building '09B	34,855,000	14,901,401	49,756,401	1,895,000	1,933,645	3,828,645	32,960,000	12,967,756	45,927,756
Ltd Tax Flood Control '09C-1	2,095,000	109,875	2,204,875	675,000	59,825	734,825	1,420,000	50,050	1,470,050
Ltd Tax Flood Control '09C-2	9,215,000	4,866,737	14,081,737	-	571,791	571,791	9,215,000	4,294,946	13,509,946
Ltd Tax Refunding '11A	2,155,000	104,550	2,259,550	550,000	72,450	622,450	1,605,000	32,100	1,637,100
Unltd Tax Refunding '11B	2,990,000	448,500	3,438,500	375,000	112,550	487,550	2,615,000	335,950	2,950,950
Pass-Thru Toll/Ltd. Tax Ref '12	30,075,000	4,537,150	34,612,150	4,275,000	1,214,600	5,489,600	25,800,000	3,322,550	29,122,550
Total Constitutional Bonds	170,667,062	74,058,826	244,725,888	13,313,968	9,092,267	22,406,235	157,353,094	64,966,559	222,319,653
Road Bonds:									
Unltd Tax Road '01	10,066,372	20,493,628	30,560,000	1,258,170	1,661,830	2,920,000	8,808,202	18,831,798	27,640,000
Unltd Tax Road '09A	57,895,000	25,126,180	83,021,180	3,195,000	3,191,836	6,386,836	54,700,000	21,934,344	76,634,344
Total Road Bonds	67,961,372	45,619,808	113,581,180	4,453,170	4,853,666	9,306,836	63,508,202	40,766,142	104,274,344
Total All Bonded Debt	$238,628,434	$119,678,634	$358,307,068	$17,767,138	$13,945,933	$31,713,071	$220,861,296	$105,732,701	$326,593,997

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	$ 7,815,975	$ 397,792	$ 1,641,509	$ -	$ -	$ -	$ 9,855,276
Accounts and Other	806,883	20,940,884	-	-	44,600	772	21,793,139
TOTAL RECEIVABLES	**$ 8,622,858**	**$ 21,338,676**	**$ 1,641,509**	**$ -**	**$ 44,600**	**$ 772**	**$ 31,648,415**
PAYABLES:							
Accounts Payable							
Salaries Payable	$ 361,591	$ 1,292,372	$ -	$ 18,703	$ 24,104	$ 880,239	$ 2,577,009
Compensated Absences Pyble	334	-	-	-	-	-	334
Retainage Payable	-	-	-	-	-	-	-
Est Liab-Claims/Jdgmts Pyble	-	512,289	-	96,245	-	-	608,534
Due to Others	-	-	-	-	1,330,645	-	1,330,645
Payable From Restr. Assets:	282,925	7,921	-	641,465	-	11,236,969	12,169,280
Due to Other Entities							
Escrow Deposits/Deposits Held	-	715,913	-	-	-	5,363,581	6,079,494
Due to Other Funds	371,466	2,377	-	-	-	2,112,423	2,486,266
TOTAL PAYABLES	-	-	-	-	-	6,494	6,494
	$ 1,016,316	**$ 2,530,872**	**$ -**	**$ 756,413**	**$ 1,354,749**	**$ 19,599,706**	**$ 25,258,056**

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 an 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 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

As part of the annual revenue estimate process, an estimate of total available resources must be provided. Available resources include the beginning cash balance, the estimated actual revenues for FY 2016, and the FY 2017 estimated revenues to determine a final balance for total available resources. The table is presented below for the General Fund.

General Fund Summary of Available Resources

	FY 2016 Adopted Estimate of Resources	FY 2016 Estimated Actuals	Final FY 2017 Estimate of Resources	Increase/ (Decrease) FY16 Estimated Actuals to FY16 Adopted	Increase/ (Decrease) FY17 Estimate to FY16 Est. Actuals
Available Beginning Cash	$ 29,434,301	$ 34,424,870	$ 40,369,344		
Taxes	106,358,436	107,192,000	111,197,667	833,564	4,005,667
Licenses and Permits	2,700	3,400	3,400	700	-
Intergovernmental	7,616,440	6,938,239	8,881,305	(678,201)	1,943,066
Fees and Charges for Services	7,093,735	6,987,745	6,992,200	(105,990)	4,455
Fines and Forfeitures	1,660,917	1,736,141	1,746,400	75,224	10,259
Other Revenues	3,015,917	3,073,248	3,049,600	57,331	(23,648)
Other Financing Sources	8,470,220	8,525,720	8,530,720	55,500	5,000
Total Revenues & Transfers-In	134,218,365	134,456,493	140,401,292	238,128	5,944,799
Total Available Resources	163,652,666	168,881,363	180,770,636		

Estimated available FY2017 resources for General and Related Funds is $180.8 million. Compared to FY2016 estimated actual amounts, available resources increased by $5.9 million, or 4.42%, for FY 2017.

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.

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

Conclusion

I wish to express my appreciation to the County officials, especially the Budget Officer, for their assistance in providing information for the "Final Statement of Estimated Available Resources." I also want to thank Kristin Bulanek and Jordan Guss for their assistance in evaluating the tax information and Jeff Modzelewski for assistance in generating various schedules presented in this report.

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 9/30/2016 and projected for 09/30/2017
(Unaudited)

	BONDED DEBT, 9/30/2016			FY 2017 RETIREMENTS			BONDED DEBT, 9/30/2017		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
Constitutional Bonds:									
Justice Cntr/Public Safety Bldg '01	$ 13,392,062	$ 27,262,938	$ 40,655,000	$ 1,673,968	$ 2,211,031	$ 3,884,999	$ 11,718,094	$ 25,051,907	$ 36,770,001
Genl Obligtn Refunding '07	75,890,000	21,827,675	97,717,675	3,870,000	2,916,375	6,786,375	72,020,000	18,911,300	90,931,300
Ltd Tax County Building '09B	34,855,000	14,901,401	49,756,401	1,895,000	1,933,645	3,828,645	32,960,000	12,967,756	45,927,756
Ltd Tax Flood Control '09C-1	2,095,000	109,875	2,204,875	675,000	59,825	734,825	1,420,000	50,050	1,470,050
Ltd Tax Flood Control '09C-2	9,215,000	4,866,737	14,081,737	-	571,791	571,791	9,215,000	4,294,946	13,509,946
Ltd Tax Refunding '11A	2,155,000	104,550	2,259,550	550,000	72,450	622,450	1,605,000	32,100	1,637,100
Unltd Tax Refunding '11B	2,990,000	448,500	3,438,500	375,000	112,550	487,550	2,615,000	335,950	2,950,950
Pass-Thru Toll/Ltd. Tax Ref '12	30,075,000	4,537,150	34,612,150	4,275,000	1,214,600	5,489,600	25,800,000	3,322,550	29,122,550
Total Constitutional Bonds	170,667,062	74,058,826	244,725,888	13,313,968	9,092,267	22,406,235	157,353,094	64,966,559	222,319,653
Road Bonds:									
Unltd Tax Road '01	10,066,372	20,493,628	30,560,000	1,258,170	1,661,830	2,920,000	8,808,202	18,831,798	27,640,000
Unltd Tax Road '09A	57,895,000	25,126,180	83,021,180	3,195,000	3,191,836	6,386,836	54,700,000	21,934,344	76,634,344
Total Road Bonds	67,961,372	45,619,808	113,581,180	4,453,170	4,853,666	9,306,836	63,508,202	40,766,142	104,274,344
Total All Bonded Debt	$ 238,628,434	$ 119,678,634	$ 358,307,068	$ 17,767,138	$ 13,945,933	$ 31,713,071	$ 220,861,296	$ 105,732,701	$ 326,593,997

Galveston County, Texas
Cash on Hand to the Credit of Each Fund of the County
As Of July 31, 2016
(Unaudited)

Fund	Description	Beginning Balance 10/1/2015	Debit	Credit	Ending Balance 07/31/2016
1101	General Fund	$ 20,727,566	$ 155,119,343	$ 101,099,622	$ 74,747,287
1201	Cnty Clk Records Archive Fund	1,787,057	597,609	1,009,595	1,375,071
1202	Juvenile Justice Fund	2,881,356	3,657,591	3,445,037	3,093,910
1203	Indigent Health Care Fund	8,735,661	2,384,048	2,053,413	9,066,296
1204	Beach Maintenance-Rd & Bridge	489,352	532,725	416,895	605,182
1205	Probate Judicial Education Fnd	47,966	4,430	3,160	49,236
1206	Child Welfare Fund	152,610	165,819	194,644	123,785
1207	Economic Development	5,204	290,545	207,621	88,128
2101	Cnty Records Mgt & Preservatio	357,310	76,435	42,626	391,119
2102	Co Clerk Rec Mgt & Pres Fund	1,663,211	632,348	282,880	2,012,679
2103	Election Srvs Contract Fund	439,769	133,521	162,668	410,622
2105	Dist Clrk Chld Support IV-D	106,465	3,154	34,717	74,902
2106	Distr Clerk Records Mgmt Fund	106,924	45,003	14,630	137,297
2107	Election Code Chapter 19 Fund	3,731	31,881	36,282	(670)
2111	Tx Assess/Coll Sp Inv Tx Fund	59,515	23,581	3,887	79,209
2121	Donations To Galveston County	19,199	1,561	5,064	15,696
2131	DA Seized Funds Afte Aft 10/89	121,948	105,768	76,110	151,606
2132	DA Check Collection Fees	7,242	75	120	7,197
2205	Courthouse Security Fund	167,164	121,345	164,080	124,429
2206	Justice Court Bldg Security	34,393	7,825	-	42,218
2207	Appellate Judicial Fund	34,493	28,031	392	62,132
2211	Law Library	79,847	159,889	200,555	39,181
2212	Mediation Services Prog Fund	1,097,592	88,370	119,299	1,066,663
2215	Justice Court Technology Fund	107,854	31,330	4	139,180
2216	Probate Court Contributions Fd	306,200	40,000	26,439	319,761
2217	Suppl Crt-Initiatd Guardianshp	148,477	18,324	13,312	153,489
2218	Pretrial Intervention Program	35,444	26,640	-	62,084
2219	Court Reporter Service Fund	-	75,748	175	75,573
2230	Juvenile Justice Fund	-	4,723	4,343	380
2240	Sheriff's Commissary Fund	431,286	175,256	166,209	440,333
2242	Sheriff's ForfeituresAft 10/89	302,648	198,591	150,133	351,106
2245	Task Force ForfeiturePre 10/89	6,231	10	6,241	-
2250	Law Enforcement Education Fund	124,329	30,431	7,348	147,412
2255	Constables' Forfeitures	3,483	9	-	3,492
2260	Emergency Management Fund	1,608,062	39,797	842,642	805,217
2301	Road & Bridge Fund	1,169,792	4,313,945	3,943,244	1,540,493
2303	Farm to Market Lateral Road	1,240,801	70,270	68,532	1,242,539
2341	Road District #1	1,015,759	428,231	192,510	1,251,480
2370	Flood Control Fund	1,475,372	1,879,201	1,350,188	2,004,385
2410	Mosquito Control District Fund	186,510	965,836	614,594	537,752
2601	Beach & Parks Fund	4,897,234	2,126,364	1,921,925	5,101,673
2621	Galveston County Museum	17,909	-	-	17,909

Galveston County, Texas
Cash on Hand to the Credit of Each Fund of the County
As Of July 31, 2016
(Unaudited)

Fund	Description	Beginning Balance 10/1/2015	Debit	Credit	Ending Balance 07/31/2016
2867	SCAAP Program Grant	44,186	-	11,382	32,804
2874	Crime Victim Assistance Prog	4,350	76,591	82,765	(1,824)
2877	Violence Against Women Act	-	86,674	95,160	(8,486)
2892	State Homeland Security Grant	-	332,927	394,273	(61,346)
3370	Ltd Tax Flood Control Bds Sr09	8,207,569	30,801	-	8,238,370
3373	Gal Cnty Cert of Oblig Sr 2008	311,342	1,151	-	312,493
4999	Debt Service Funds	8,137,304	30,842,568	26,592,098	12,387,774
6123	Employee Benefits	4,875,775	20,228,375	19,959,093	5,145,057
6124	Workers Compensation Fund	477,751	944,175	745,950	675,976
6125	Unemployment	-	361,198	357,935	3,263
6130	Self Insurance Reserve Fund	4,287,096	2,376,815	1,360,492	5,303,419
	Totals:	**$ 106,300,336**	**$ 263,798,384**	**$ 226,292,124**	**$ 143,806,596**

Revenue for Governmental and Proprietary Fund Types

All Funds	2015 Actual	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	% Change FY2017 Estimate Less FY2016 Budget
Governmental Fund Types:					
General and Related Funds	$ 131,869,245	$ 134,218,365	$ 134,456,493	$ 139,712,222	4.09%
Special Revenue Funds	10,406,508	11,245,546	11,411,813	11,235,519	-0.09%
Capital Project Funds	4,393,447	768,600	1,314,730	714,600	-4.11%
Debt Service Funds	32,412,233	30,918,106	30,443,516	28,345,081	-8.45%
	$ 179,081,433	$ 177,150,617	$ 177,626,552	$ 180,007,422	1.61%
Proprietary Fund Types:					
Internal Service Funds	$ 17,144,350	$ 18,461,171	$ 17,404,591	$ 17,930,823	-3.05%

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	$ 7,815,975	$ 397,792	$ 1,641,509	$ -	$ -	$ -	$ 9,855,276
Accounts and Other	806,883	20,940,884	-	-	44,600	772	21,793,139
TOTAL RECEIVABLES	**$ 8,622,858**	**$ 21,338,676**	**$ 1,641,509**	**$ -**	**$ 44,600**	**$ 772**	**$ 31,648,415**
PAYABLES:							
Accounts Payable							
Salaries Payable	$ 361,591	$ 1,292,372	$ -	$ 18,703	$ 24,104	$ 880,239	$ 2,577,009
Compensated Absences Pyble	334	-	-	-	-	-	334
Retainage Payable	-	-	-	-	-	-	-
Est Liab-Claims/Jdgmts Pyble	-	512,289	-	96,245	-	-	608,534
Due to Others	-	-	-	-	1,330,645	-	1,330,645
Payable From Restr. Assets:	282,925	7,921	-	641,465	-	11,236,969	12,169,280
Due to Other Entities							
Escrow Deposits/Deposits Held	-	715,913	-	-	-	5,363,581	6,079,494
Due to Other Funds	371,466	2,377	-	-	-	2,112,423	2,486,266
TOTAL PAYABLES	-	-	-	-	-	6,494	6,494
	$ 1,016,316	**$ 2,530,872**	**$ -**	**$ 756,413**	**$ 1,354,749**	**$ 19,599,706**	**$ 25,258,056**

August 16, 2016

Mr. David Delac
Budget Office
Galveston County, Texas

Re: Projected Ending Fund Balances for FY 2016 and Available Resources for FY 2017

Dear Mr. Delac:

Attached please find the schedule of projected fund balance for various county funds for the fiscal year ending September 30, 2016. The projected fund balance is added to the FY2017 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, 2017.

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). Projections were made for Internal Service Funds, as those funds require a funding plan as opposed to a budget; expenditures from internal service funds are an obligation of the county to the employees or vendors to be paid when presented. Funding for internal service funds comes from employee deductions, revenues allocated from ad valorem collections, and 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 2016 and FY 2017
Summary of Tax Levies, Non-Tax Revenues and Funds Available

					Fiscal Year 2017		
	Audited 09/30/2015 Fund Balance	FY 2016 Estimated Revenues	FY 2016 Estimated Expenditures	Estimated 9/30/2016 Fund Balance	Tax Levy @ 97.5% plus Other Taxes	Estimated Other Revenues	Funds Available for 2017 Budget
General Fund	46,104,866	$ 125,213,809	$ 110,709,367	$ 60,609,307	$ 111,197,667	$ 29,203,625	$ 201,010,600
County Clerk Archive Fee	1,717,138	674,800	1,126,408	1,265,530	-	674,800	1,940,330
Juvenile Justice Fund	2,744,181	4,854,539	3,979,136	3,619,584	-	4,854,000	8,473,584
Indigent Health Care	8,409,947	2,563,000	1,518,877	9,454,070	-	2,563,000	12,017,070
Beach Maintenance - Road & Bridge Fund	543,520	576,800	434,057	686,263	-	576,800	1,263,063
Probate Judicial Education Fund	48,106	5,000	3,787	49,319	-	5,000	54,319
Child Welfare Fund	171,319	189,525	213,330	147,514	-	189,200	336,714
Economic Development Fund	5,204	379,345	257,545	127,004	-	376,720	503,724
County Records Mgmt & Preserv	356,896	93,300	49,856	400,340	-	93,000	493,340
County Clerk Records Mgmt & Preserv	1,658,840	705,400	332,163	2,032,078	-	705,400	2,737,478
Election Services Contract	449,460	154,500	193,773	410,187	-	154,500	564,687
District Clerk Child Support IV-d	105,597	4,000	40,619	68,978	-	4,000	72,978
District Clerk Records Management	107,357	57,300	17,382	147,275	-	57,300	204,575
Election Code Chapter 19 Fund	3,727	37,027	36,055	4,699	-	37,000	41,699
Tax A/C Spec Inv Tax Escrow	61,285	31,300	4,604	87,982	-	31,300	119,282
Donations To Galveston County	18,382	7,250	6,284	19,348	-	7,250	26,598
DA Seized Funds After 10/89	120,351	75,450	60,198	135,603	-	75,000	210,603
DA Check Collection Fees	7,242	115	144	7,213	-	-	7,213
Courthouse Security	164,220	144,250	192,492	115,978	-	144,100	260,078
Justice Court Building Security	34,430	9,300	-	43,730	-	9,300	53,030
Appellate Judicial	34,880	34,500	-	69,380	-	34,500	103,880
Law Library	74,832	203,300	232,188	45,944	-	203,300	249,244
Mediation Services Program	1,069,087	109,400	117,560	1,060,927	-	109,400	1,170,327
Justice Court Technology	108,002	38,300	-	146,302	-	39,000	185,302
Probate Court Contributions	304,889	40,000	30,155	314,734	-	40,000	354,734
Supplmntl Crt-Initiated Guardnshp	149,137	22,000	15,952	155,185	-	22,000	177,185
Pretrial Intervention Program	38,309	28,000	-	66,309	-	28,000	94,309
Court Reporters Service Fund	-	100,800	-	100,800	-	100,800	201,600
Sheriff Commissary Fund	624,890	732,500	675,000	682,390	-	732,500	1,414,890
Sheriff Forfeitures Post-10/89	296,071	54,000	14,505	335,566	-	54,100	389,666
Law Enforcement Continued Education	124,774	31,100	8,639	147,236	-	31,100	178,336

Galveston County, Texas
Governmental Funds for FY 2016 and FY 2017
Summary of Tax Levies, Non-Tax Revenues and Funds Available

					Fiscal Year 2017		
	Audited 09/30/2015 Fund Balance	FY 2016 Estimated Revenues	FY 2016 Estimated Expenditures	Estimated 9/30/2016 Fund Balance	Tax Levy @ 97.5% plus Other Taxes	Estimated Other Revenues	Funds Available for 2017 Budget
Emergency Management	1,573,526	2,750	970,816	605,460	-	2,750	608,210
Road and Bridge	1,460,401	4,782,950	4,566,985	1,676,366	1,449,900	3,258,450	6,384,716
Farm-to- Market Lateral Road	1,241,475	96,220	80,391	1,257,304	-	96,000	1,353,304
Road District #1	1,012,059	453,301	226,451	1,238,909	-	453,300	1,692,209
Flood Control	1,405,720	1,747,500	1,447,274	1,705,946	1,473,534	251,700	3,431,180
Mosquito Control District	708,188	1,086,500	898,583	896,105	1,006,135	1,400	1,903,640
Beach And Parks	2,348,444	529,500	393,426	2,484,519	-	529,500	3,014,019
Galveston County Museum	17,909	-	-	17,909	-	-	17,909
County Capital Projects	3,658,964	900,000	1,200,415	3,358,549	-	300,000	3,658,549
Capital Replenishment	1,214,661	315,000	97,688	1,431,973	-	315,000	1,746,973
Debt Service	11,826,675	30,443,516	31,905,764	10,364,427	20,706,658	7,638,423	38,709,508
Group Health/Worker's Com/Unempl	2,888,058	13,394,316	11,031,963	5,250,412	-	13,922,620	19,173,032
Workers' Compensation Fund	(122,697)	793,624	352,846	318,081	-	791,552	1,109,633
Unemployment Insurance Fund	(159,484)	300,000	238,043	(97,526)	-	300,000	202,474
Self-Insured Fund	4,287,098	2,916,651	1,641,070	5,562,679	-	2,916,651	8,479,330
	$ 99,017,937	$ 194,931,738	$ 175,321,787	$ 118,627,888	$ 135,833,894	$ 71,933,341	$ 326,395,123

August 16, 2016

Mr. David Delac
Budget Office
Galveston County, Texas

Re: Revenue Projections for the Fiscal Year Ending September 30, 2017

Dear Mr. Delac:

Attached please find the revenue projections for the fiscal year ending September 30, 2017, for inclusion in the budget to be adopted by Commissioners Court for the Fiscal Year 2017.

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

Sincerely,

Randall Rice CPA CISA CIO
Galveston County Auditor

Section 2

Governmental Funds

General Fund and Related Funds Group

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.

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 Related Funds 1201 - 1207
Using Actuals As of May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
1101 General Fund						
000000	4111010	Ad Valorem Taxes Current	$ 107,236,436	$ 108,405,000	$ 111,766,283	$ 3,361,283
000000	4111020	Ad Valorem Taxes Delinquent	1,600,000	1,200,000	1,400,000	200,000
000000	4191010	Interest and Penalties-Current	600,000	375,000	425,000	50,000
000000	4191011	Interest and Penalties-Delinq	500,000	330,000	375,000	45,000
		Ad Valorem Taxes	109,936,436	110,310,000	113,966,283	3,656,283
000000	4113015	Reinv Zone Galveston #12	(154,000)	(154,000)	(154,000)	-
000000	4113016	Reinv Zone Galveston #13	(184,000)	(184,000)	(184,000)	-
000000	4113020	Reinv Zone Galveston #14	(667,000)	(667,000)	(363,389)	303,611
000000	4113023	Reinv Zone League City #2	(705,000)	(705,000)	(705,000)	-
000000	4113024	Reinv Zone League City #3	(304,000)	(304,000)	(304,000)	-
000000	4113025	Reinv Zone League City #4	(122,000)	(122,000)	(76,227)	45,773
000000	4113030	Reinv Zone Hitchcock #1	(396,000)	(396,000)	(396,000)	-
000000	4113035	Reinv Zone Texas City #1	(586,000)	(586,000)	(586,000)	-
		Tax Reinvestment Zones	(3,578,000)	(3,118,000)	(2,768,616)	349,384
		Taxes	106,358,436	107,192,000	111,197,667	4,005,667
211101	4213010	Bonding License Fees	1,200	2,400	2,400	-
314300	4226010	License and Other Fees	1,500	1,000	1,000	-
		Licenses and Permits	2,700	3,400	3,400	-
126100	4300010	Intergovernmental Revenue	4,000	-	-	-
159100	4301026	Interlocal Agrmt-Santa Fe	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	-	-	-
170100	4301100	Justice Cntr Lease Income	200,000	200,000	200,000	-
211101	4301101	Justice Cntr Jail Usage Income	330,000	330,000	330,000	-
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	State Sal Supp	252,000	252,000	252,000	-
111000	4302018	Cnty Judge-Salary Suppl 26.006	25,000	25,000	25,000	-
126100	4302025	Rmb frm State for Juror pymts	270,000	180,000	270,000	90,000
121000	4302035	Indigent Defense Formula Grant	305,000	263,000	265,000	2,000
211101	4303110	Reimb salary/benefits DEA	10,000	5,000	10,000	5,000
211101	4303111	Reimb Salary/benefits FBI	11,000	11,000	17,548	6,548
211101	4303112	Reimb Sexual Assault Examinati	11,000	6,000	11,000	5,000
211101	4303118	Federal Reimb-SCAAP Grant	51,740	43,000	43,000	-
211101	4303119	Incentive Pay SSA	52,000	52,000	52,000	-
170100	4304017	Annex-Public Health District	900,000	900,000	900,000	-
170100	4304018	Lease Mid County Annex-CAD	120,000	120,000	120,000	-

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 Related Funds 1201 - 1207
Using Actuals As of May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
151500	4352011	State Shared Liquor Taxes	1,350,000	1,850,000	1,950,000	100,000
151500	4353010	RTS Retainage	850,000	450,000	900,000	450,000
000000	4361101	Paymt in Lieu of Taxes-GHA	48,000	73,000	73,000	-
000000	4361111	Payment in Lieu of Taxes Fed	13,500	1,100	1,500	400
211101	4372011	Reimb Sheriff Srvs ISD's	2,506,800	1,950,000	3,234,657	1,284,657
211101	4372012	Reimb for Drug Enf Analyst	60,000	48,000	48,000	-
		Intergovernmental Revenues	7,565,240	6,875,700	8,819,305	1,943,605
000010	4401010	Parking Fees	7,500	7,000	7,000	-
151300	4401022	Greyhound Track Tax	13,500	4,000	-	(4,000)
151500	4401023	TABC Permit Fees	130,000	145,000	150,000	5,000
151600	4401030	ATM Fees	3,600	3,600	3,600	-
440100	4401044	Reimbursmnt for Medical Record	1,200	1,200	1,200	-
123111	4411018	Court-Related Support Fee	1,600	1,200	1,200	-
123201	4411018	Court-Related Support Fee	1,000	1,600	1,600	-
123301	4411018	Court-Related Support Fee	-	1,000	1,000	-
123401	4411018	Court-Related Support Fee	1,400	1,800	1,800	-
129200	4411018	Court-Related Support Fee	-	1,400	1,400	-
126100	4411025	Distr Crt Jury Fee CCP102.004	16,000	22,000	22,000	-
114000	4411026	Cnty Crt Jury Fee	5,000	5,400	5,400	-
121000	4411050	General/Time Payments (TP)	18,000	-	-	-
123111	4411050	General/Time Payments (TP)	3,500	3,000	3,200	200
123201	4411050	General/Time Payments (TP)	-	1,000	1,000	-
123301	4411050	General/Time Payments (TP)	-	500	1,000	500
123401	4411050	General/Time Payments (TP)	6,200	8,000	8,000	-
123600	4411050	General/Time Payments (TP)	2,600	-	-	-
123700	4411050	General/Time Payments (TP)	1,200	-	-	-
129200	4411050	General/Time Payments (TP)	-	15,000	15,000	-
211101	4411050	General/Time Payments (TP)	-	175	-	(175)
255100	4411050	General/Time Payments (TP)	-	100	-	(100)
121000	4411051	Gen Time Pymt Judcl Efficiency	4,300	-	-	-
123111	4411051	Gen Time Pymt Judcl Efficiency	-	1,000	1,000	-
123201	4411051	Gen Time Pymt Judcl Efficiency	-	200	-	(200)
123301	4411051	Gen Time Pymt Judcl Efficiency	-	120	-	(120)
123401	4411051	Gen Time Pymt Judcl Efficiency	1,600	2,400	2,400	-
129200	4411051	Gen Time Pymt Judcl Efficiency	-	4,000	4,000	-
211101	4411051	Gen Time Pymt Judcl Efficiency	-	50	-	(50)
255100	4411051	Gen Time Pymt Judcl Efficiency	-	30	-	(30)
211101	4411053	Extradition Cost	2,200	8,700	8,700	-
126100	4411054	Dstr Crt Rrds ArchFee GC51.305	42,000	45,000	45,000	-
121000	4412009	DC Crt Appointed Atty Fees	2,500	-	-	-
126100	4412009	DC Crt Appointed Atty Fees	62,000	87,000	87,000	-
121000	4412010	Pre-Trial Release Agency	260,000	-	-	-

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 Related Funds 1201 - 1207
Using Actuals As of May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
129300	4412010	Pre-Trial Release Agency	-	260,000	260,000	-
256100	4412011	Court Appointed Atty-Juv Pro	20,000	10,000	10,000	-
000010	4412012	Court Appointed Attorney Fee	7,000	-	-	-
114000	4412012	Court Appointed Attorney Fee	3,500	53,000	53,000	-
121000	4412012	Court Appointed Attorney Fee	43,000	-	-	-
255100	4412012	Court Appointed Attorney Fee	16,000	24,000	24,000	-
211101	4412018	Accident Report Fees	3,400	500	-	(500)
211101	4412020	Ad Litem Fees	6,400	3,400	3,400	-
114000	4412021	Master's Fees	6,200	250	-	(250)
121000	4412021	Master's Fees	4,300	-	-	-
121000	4412022	Prosecutor's Fees	1,200	-	-	-
127100	4412022	Prosecutor's Fees	65,000	40,000	40,000	-
190100	4412030	Engineering Fees	-	10,500	10,500	-
190100	4412031	Subdivision Inspection Fees	-	60,000	60,000	-
121000	4412313	DWI Supervision Fee CCP17.441	24,000	-	-	-
129200	4412313	DWI Supervision Fee CCP17.441	-	18,000	18,000	-
114000	4412320	E-Filing Trns Fee GC72.031	25,000	29,000	29,000	-
126100	4412320	E-Filing Trns Fee GC72.031	56,000	60,000	60,000	-
126100	4413010	District Clerk Fees	575,000	540,000	540,000	-
126100	4413012	Dst Clrk Fees to Adm/Acct Trst	16,000	10,000	10,000	-
126100	4413013	District Clk Passport Fees	240,000	390,000	390,000	-
126100	4413014	Family Protect Fee-GvCd51.961	14,000	14,000	14,000	-
126100	4413556	Chld Advcy Ctr GC103-021(7)	-	200	-	(200)
114000	4414010	County Clerk Fees	1,800,000	1,800,000	1,800,000	-
114000	4414012	County Clerk Refund of Fees	11,000	3,000	3,000	-
114000	4414013	Cnty Clrk Credit Card Svc Fees	3,600	-	-	-
114000	4414030	Notary Services Fee	2,000	2,200	2,200	-
123110	4415001	Fees of Office-Justice Crt 1-A	1,800	-	-	-
123111	4415001	Fees of Office-Justice Crt 1-A	-	19,500	19,500	-
123201	4415001	Fees of Office-Justice Crt 1-A	12,000	(167)	-	167
123201	4415002	Fees of Office - Justice Crt 2	-	60,000	60,000	-
123301	4415003	Fees of Office-Justice Crt 3	-	28,000	28,000	-
123201	4415004	Fees of Office-Justice Crt 4	9,000	-	-	-
123400	4415004	Fees of Office-Justice Crt 4	6,800	-	-	-
123401	4415004	Fees of Office-Justice Crt 4	-	75,000	75,000	-
123111	4415005	Fees of Office-Justice Crt 5	6,100	-	-	-
123500	4415005	Fees of Office-Justice Crt 5	13,800	-	-	-
123401	4415006	Fees of Office-Justice Crt 8-1	53,000	-	-	-
123600	4415006	Fees of Office-Justice Crt 8-1	26,000	-	-	-
123111	4415007	Fees of Office-Justice Crt 7	21,000	-	-	-
123700	4415007	Fees of Office-Justice Crt 7	15,000	-	-	-
123111	4415041	Just Pct#1 Jury Fee	-	100	-	(100)
151519	4415022	Fees of Office-County Crt #2	26,300	-	-	-

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 Related Funds 1201 - 1207
Using Actuals As of May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
123201	4415042	Just Pct#2 Jury Fee	-	160	-	(160)
123301	4415043	Just Pct#3 Jury Fee	-	100	-	(100)
123401	4415044	Just Pct#4 Jury Fee	-	225	-	(225)
123110	4415101	Civil Srv Fees-Jst Crt 1	26,000	-	-	-
123111	4415101	Civil Srv Fees-Jst Crt 1	-	150,000	150,000	-
123201	4415102	Civil Srv Fees-Jst Crt 2	-	144,000	144,000	-
123301	4415102	Civil Srv Fees-Jst Crt 2	25,000	-	-	-
123300	4415103	Civil Srv Fees-Jst Crt 3	16,000	-	-	-
123301	4415103	Civil Srv Fees-Jst Crt 3	49,000	96,000	96,000	-
123201	4415104	Civil Srv Fees-Jst Crt 4	51,000	-	-	-
123400	4415104	Civil Srv Fees-Jst Crt 4	7,500	-	-	-
123401	4415104	Civil Srv Fees-Jst Crt 4	-	73,000	73,000	-
123111	4415105	Civil Srv Fees-Jst Crt 5	50,000	-	-	-
123500	4415105	Civil Srv Fees-Jst Crt 5	24,000	-	-	-
123401	4415106	Civil Srv Fees-Jst Crt 8-1	50,000	-	-	-
123600	4415106	Civil Srv Fees-Jst Crt 8-1	27,000	-	-	-
123111	4415107	Civil Srv Fees-Jst Crt 7	55,000	-	-	-
123700	4415107	Civil Srv Fees-Jst Crt 7	26,000	-	-	-
123800	4415108	Civil Srv Fees-Jst Crt 8	2,400	-	-	-
123301	4415109	Civil Srv Fee-Jst Crt 6(prev9)	2,400	-	-	-
123900	4415109	Civil Srv Fee-Jst Crt 6(prev9)	1,200	-	-	-
121000	4415110	Scoff-Law Fee	-	1	-	(1)
123301	4415110	Scoff-Law Fee	-	1	-	(1)
151519	4416013	Replacement Stickers	17,000	16,000	16,000	-
151500	4416014	Title Fees	300,000	240,000	240,000	-
151519	4416020	Duplicate Receipts	600	700	1,000	300
151500	4416021	Friendswood Reim	3,600	7,200	7,200	-
151519	4416022	RTS Commission	500,000	510,000	510,000	-
151519	4416023	Transfer Fees	95,000	105,000	105,000	-
151519	4416024	Misc/Mail Fees	64,000	51,000	51,000	-
151500	4416025	TABC 5% Comm	2,000	2,500	2,500	-
151500	4416026	Misc Fees & Over	18,000	19,500	19,500	-
151553	4416027	Collect Contract	130,000	125,000	125,000	-
151519	4416028	Special Plates	2,500	2,500	2,500	-
151554	4416029	Publication Fees	11,000	22,000	22,000	-
211101	4421010	Sheriff Fees	401,200	375,000	380,000	5,000
211101	4421012	Brazoria Cnty Trnspt Sheriff	-	6,000	6,000	-
211101	4421014	Vehicle Tow & Disposal Fees	1,000	400	-	(400)
211101	4421015	State Transportation-TDCJ	20,000	-	-	-
211101	4421016	D.C. Sheriff Fees	180,000	154,000	154,000	-
211101	4421020	Arrest Fees CCP102.011	9,000	6,500	6,500	-
223110	4422101	Civil Srv Fees-Constable 1	12,000	14,500	14,500	-
223200	4422102	Civil Srv Fees-Constable 2	12,000	10,000	10,000	-

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 Related Funds 1201 - 1207
Using Actuals As of May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
223300	4422103	Civil Srv Fees-Constable 3	15,000	11,500	11,500	-
223400	4422104	Civil Srv Fees-Constable 4	8,500	14,500	14,500	-
223500	4422105	Civil Srv Fees-Constable 5	15,000	14,800	14,800	-
223700	4422107	Civil Srv Fees-Constable 7	15,000	10,000	10,000	-
223800	4422108	Civil Srv Fees-Constable 8	15,000	19,500	19,500	-
223900	4422109	Civil Srv Fees-Const 6 (Prv 9)	2,000	1,000	1,000	-
000000	4453011	Fees Collected	-	-	-	-
529210	4471010	User Fees - W.H. Park	70,000	82,000	82,000	-
529211	4471011	User Fees - Carbide Park	40,000	54,000	54,000	-
529212	4471012	User Fees - Runge Park	14,000	15,000	15,000	-
529213	4471013	User Fees - Ft Travis Park	1,000	-	-	-
529214	4471014	User Fees - Lobit Park	1,500	3,700	3,700	-
529215	4471015	User Fee - J.B. Park	4,200	8,400	8,400	-
529216	4471025	User Fees-JBrks Prk Arena	-	100	-	(100)
529217	4471030	User Fees-Bayshore Park Pavln	1,600	5,700	5,700	-
529218	4471031	User Fee - Gregory Park Pavln	7,000	10,200	10,200	-
529219	4471050	User Fees - Bacliff C.C.	1,600	2,000	2,000	-
529220	4471052	User Fees- Paul Hopkins Prk	2,400	2,200	2,200	-
000050	4472030	Galv Co Fair/Rodeo Concession	1,900	-	-	-
529222	4472030	Galv Co Fair/Rodeo Concession	-	1,500	1,500	-
529223	4472031	J.B.Prk Ballfield Concession	7,000	5,100	5,100	-
529224	4472033	Concession-Hitchcock Bt Ramp	4,800	1,800	1,800	-
529225	4473025	Rental Fee Dickson Sr Center	13,000	12,500	12,500	-
522020	4474023	Sr Transp Enrich Prgram	5,500	6,000	6,000	-
		Fees and Charges for Services	6,320,735	6,294,745	6,299,200	4,455
121000	4511011	Defensive Driving Course	-	27	-	(27)
123110	4511011	Defensive Driving Course	1,800	-	-	
123111	4511011	Defensive Driving Course	11,000	10,200	10,200	-
123201	4511011	Defensive Driving Course	8,800	14,000	14,000	-
123300	4511011	Defensive Driving Course	1,000	-	-	
123301	4511011	Defensive Driving Course	6,500	6,500	6,500	-
123400	4511011	Defensive Driving Course	3,200	-	-	
123401	4511011	Defensive Driving Course	16,500	19,000	19,000	-
123500	4511011	Defensive Driving Course	3,200	-	-	
123600	4511011	Defensive Driving Course	5,200	-	-	
123700	4511011	Defensive Driving Course	3,500	-	-	
123800	4511011	Defensive Driving Course	450	-	-	
123900	4511011	Defensive Driving Course	1,900	-	-	
211101	4511011	Defensive Driving Course	-	2	-	
121000	4511012	Traffic Fee County	400	-	-	-
123110	4511012	Traffic Fee County	500	-	-	
123111	4511012	Traffic Fee County	3,000	3,000	3,000	-

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 Related Funds 1201 - 1207
Using Actuals As of May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
123201	4511012	Traffic Fee County	2,900	4,500	4,500	-
123300	4511012	Traffic Fee County	180	-	-	-
123301	4511012	Traffic Fee County	1,800	1,400	1,400	-
123400	4511012	Traffic Fee County	700	-	-	-
123401	4511012	Traffic Fee County	4,500	5,700	5,700	-
123500	4511012	Traffic Fee County	1,000	-	-	-
123600	4511012	Traffic Fee County	2,000	-	-	-
123700	4511012	Traffic Fee County	1,400	-	-	-
123800	4511012	Traffic Fee County	6	-	-	-
123900	4511012	Traffic Fee County	500	-	-	-
129200	4511012	Traffic Fee County	-	600	-	(600)
211101	4511012	Traffic Fee County	6	-	-	-
151300	4511013	Cnty Portion State Fees Coll	124,000	78,000	90,000	12,000
123110	4512001	Justice Court 1 Fees Coll	9,000	-	-	-
123111	4512001	Justice Court 1 Fees Coll	-	300,000	300,000	-
123201	4512001	Justice Court 1 Fees Coll	35,000	-	-	-
123200	4512002	Justice Court 2 Fees Coll	3,600	-	-	-
123201	4512002	Justice Court 2 Fees Coll	-	170,000	170,000	-
123301	4512002	Justice Court 2 Fees Coll	9,600	-	-	-
123300	4512003	Justice Court 3 Fees Coll	7,500	-	-	-
123301	4512003	Justice Court 3 Fees Coll	25,000	145,000	145,000	-
123201	4512004	Justice Court 4 Fees Coll	49,000	-	-	-
123400	4512004	Justice Court 4 Fees Coll	25,000	-	-	-
123401	4512004	Justice Court 4 Fees Coll	-	315,000	315,000	-
123111	4512005	Justice Court 5 Fees Coll	65,000	1,000	1,000	-
123500	4512005	Justice Court 5 Fees Coll	32,000	-	-	-
123401	4512006	Justice Court 8-1 Fees Coll	180,000	-	-	-
123600	4512006	Justice Court 8-1 Fees Coll	62,000	-	-	-
123111	4512007	Justice Court 7 Fees Coll	122,000	-	-	-
123700	4512007	Justice Court 7 Fees Coll	48,000	-	-	-
123401	4512008	Justice Court 8-2 Fees Coll	20,100	-	-	-
123800	4512008	Justice Court 8-2 Fees Coll	7,500	-	-	-
123301	4512009	Jst Crt 6 (prev 9) Fees Coll	100,000	-	-	-
123900	4512009	Jst Crt 6 (prev 9) Fees Coll	30,000	-	-	-
114000	4514010	County Court Fines	580,000	500,000	500,000	-
126100	4514011	District Court Fines	34,500	37,000	37,000	-
123111	4514014	Child Safety Fee	600	120	-	(120)
123201	4514014	Child Safety Fee	-	30	-	(30)
123301	4514014	Child Safety Fee	400	12	-	(12)
123401	4514014	Child Safety Fee	2,000	250	-	(250)
123600	4514014	Child Safety Fee	300	-	-	-
123700	4514014	Child Safety Fee	300	-	-	-
114000	4514015	Child Abuse Prv Fee CC102.0186	1,600	1,600	1,600	-

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 Related Funds 1201 - 1207
Using Actuals As of May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
255100	4514016	Restitution Fees	1,200	3,000	3,000	-
123110	4514018	Child Safety Sch Zn CCP102.014	75	-	-	-
123111	4514018	Child Safety Sch Zn CCP102.014	1,800	225	-	(225)
123201	4514018	Child Safety Sch Zn CCP102.014	100	125	-	(125)
123401	4514018	Child Safety Sch Zn CCP102.014	400	1,000	1,000	-
123700	4514018	Child Safety Sch Zn CCP102.014	1,100	-	-	-
121000	4514020	Restitution Fees-Adult Prob	300	-	-	-
129200	4514020	Restitution Fees-Adult Prob	-	350	-	(350)
114000	4521010	Bond Forfeitures	-	110,000	110,000	-
126100	4521010	Bond Forfeitures	-	7,000	7,000	-
211101	4521010	Bond Forfeitures	-	1,500	1,500	-
		Fines and Forfeitures	1,660,917	1,736,141	1,746,400	10,261
000000	4801001	Miscellaneous Revenue	15,000	2,200	2,200	-
122300	4801001	Miscellaneous Revenue	-	30	-	(30)
151500	4801001	Miscellaneous Revenue	-	125	-	(125)
153000	4801001	Miscellaneous Revenue	-	20	-	(20)
170100	4801001	Miscellaneous Revenue	-	1,800	1,800	-
211143	4801001	Miscellaneous Revenue	-	600	-	(600)
522020	4801001	Miscellaneous Revenue	-	25	-	(25)
610200	4801001	Miscellaneous Revenue	-	100	-	(100)
000010	4801004	Tobacco Settlement	275,000	-	-	-
440100	4801004	Tobacco Settlement	-	254,000	254,000	-
000000	4801014	Voided Checks	1,000	-	-	-
000050	4801014	Voided Checks	500	-	-	-
114000	4801014	Voided Checks	700	-	-	-
121000	4801014	Voided Checks	2,500	-	-	-
122400	4801014	Voided Checks	1,500	-	-	-
123301	4801014	Voided Checks	100	-	-	-
123401	4801014	Voided Checks	200	-	-	-
126100	4801014	Voided Checks	-	28,000	28,000	-
127100	4801014	Voided Checks	100	-	-	-
153000	4801014	Voided Checks	600	-	-	-
155000	4801014	Voided Checks	1,800	-	-	-
522020	4801014	Voided Checks	1,000	-	-	-
000000	4801021	Prg Rev-Misc Rev	4,000	1,500	1,500	-
121000	4801021	Prg Rev-Misc Rev	5,100	-	-	-
123111	4801021	Prg Rev-Misc Rev	-	1	-	(1)
123201	4801021	Prg Rev-Misc Rev	600	(4)	-	4
123301	4801021	Prg Rev-Misc Rev	-	250	-	(250)
123401	4801021	Prg Rev-Misc Rev	500	760	-	(760)
126100	4801021	Prg Rev-Misc Rev	1,800	8,100	8,100	-
129200	4801021	Prg Rev-Misc Rev	-	100	-	(100)

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 Related Funds 1201 - 1207
Using Actuals As of May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
211101	4801021	Prg Rev-Misc Rev	-	225	-	(225)
211101	4801050	Telephone Commissions	215,000	280,000	260,000	(20,000)
127100	4801199	TDHS-DA Services	-	400	-	(400)
170100	4803302	Recycling	4,000	1,000	1,000	-
172111	4803302	Recycling	-	1,800	1,800	-
522020	4803302	Recycling	-	600	-	(600)
000000	4804010	State Bingo Tax	-	60,000	60,000	-
000010	4804010	State Bingo Tax	35,000	-	-	-
127100	4804015	District Attorney Supplement	18,000	24,000	24,000	-
126100	4804016	Procds-Rsle of Foreclsd Prop	9,000	69,000	69,000	-
000000	4804100	Waste Management Fees	-	93,000	93,000	-
000010	4804100	Waste Management Fees	85,000	-	-	-
159100	4804310	Reimb-FEMA	-	40,000	40,000	-
000000	4805010	FTZ-BP(Amoco) Products	183,830	183,000	183,000	-
000000	4805012	FTZ-Valero	680,042	680,000	680,000	-
000000	4811010	Interest Revenue	480,000	310,000	310,000	-
211101	4811012	Interest on Stipend Acct-Banks	-	100	-	(100)
151500	4811022	Interest	110,000	82,000	82,000	-
126100	4811305	Dist Clrk Int-Bail Bond forfei	9,000	9,600	9,600	-
114000	4811306	Cnty Clrk Int-Bail Bond forfei	7,600	7,300	7,300	-
170100	4831015	Lease North County Annex	21,000	10,700	10,700	-
170100	4831016	NOAA 646 Rent	33,047	33,000	33,000	-
170100	4831018	Lease GC Emergy Comm Distr	18,198	18,000	18,000	-
170100	4831024	Horne, LLP Lease 6th Floor	16,800	16,800	16,800	-
000000	4832011	Oil & Gas Royalties	-	6,000	6,000	-
000010	4832011	Oil & Gas Royalties	6,500	-	-	-
170100	4852019	Bolivar Chamber of Commerce	1,200	1,200	1,200	-
151800	4860102	Purchase Rebates	-	44,000	44,000	-
170100	4860102	Purchase Rebates	-	1,600	1,600	-
211101	4861017	Gulf Coast Ctr Salary Reimb	28,000	28,000	28,000	-
211186	4861030	Reimb from Inmate Commisary	-	45,000	45,000	-
110000	4861304	Misc Reimb Public Health Reimb	-	7,000	7,000	-
522020	4862028	Interlocal-Santa Fe	48,000	27,000	27,000	-
151400	4863013	Shearn Mdy Plz Rnt 5th Flr	300,000	300,000	300,000	-
211101	4863015	Reimb Advert Costs-Sherif Sals	110,000	58,000	58,000	-
153000	4863021	Reimb Nuisance Abatement Exp	4,000	15,000	15,000	-
170100	4863023	Reimb for Utilities	-	141	-	(141)
127100	4864300	Reimb St Trns/Wtns Per Diem Ex	-	7,700	7,700	-
211101	4864303	Reimb Jail Inmates	6,200	6,500	6,500	-
291010	4864305	Reimb from State Emg Mgmt	600	-	-	-
211101	4864500	Jail Inmates (Federal Reimb)	200,000	260,000	260,000	-
000000	4864501	Reimb from IRS 941	-	50	-	(50)
000010	4864501	Reimb from IRS 941	300	-	-	-

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 Related Funds 1201 - 1207
Using Actuals As of May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
		Other Revenues	2,942,317	3,025,323	3,001,800	(23,523)
000000	4902011	Sale of Assets	1,000	10,000	10,000	-
211101	4902020	Abandoned Vehicle Proceeds	-	1,500	1,500	-
000000	4921010	Sale of Capital Assets	30,000	75,000	75,000	-
		Other Financing Sources	31,000	86,500	86,500	-
		Total Revenues - Fund 1101	124,881,345	125,213,809	131,154,272	5,940,465
1201 County Clerk Archive Fee*						
114021	4412308	Records archive fee	700,000	670,000	670,000	-
		Fees and Charges for Services	700,000	670,000	670,000	-
000000	4811010	Interest Revenue	6,500	4,800	4,800	-
		Other Revenues	6,500	4,800	4,800	-
		Total Revenues - Fund 1201	706,500	674,800	674,800	-
1202 Juvenile Justice Fund						
256160	4341010	Contrib by State of Texas	-	539	-	(539)
256100	4342101	Probation Supervisory Fees	35,000	27,000	27,000	-
		Intergovernmental Revenue	35,000	27,539	27,000	(539)
256130	4412021	Master's Fees	-	18,000	18,000	-
		Fees and Charges for Services	-	18,000	18,000	-
000000	4811020	Program Interest Revenue	13,000	9,000	9,000	-
		Other Revenues	13,000	9,000	9,000	-
000020	4911101	Trsf frm General Fund	4,800,000	4,800,000	4,800,000	-
		Other Financing Sources	4,800,000	4,800,000	4,800,000	-
		Total Revenues - Fund 1202	4,848,000	4,854,539	4,854,000	(539)
1203 Indigent Health Care						
440110	4345014	Medicaid Reimbursements	11,000	35,000	35,000	-
		Intergovernmental Revenue	11,000	35,000	35,000	-
000000	4811010	Interest Revenue	35,000	27,000	27,000	-
000000	4861304	Misc Reimb Public Health Reimb	9,200	1,000	1,000	-
		Other Revenues	44,200	28,000	28,000	-
000000	4911101	Trsf frm General Fund	2,500,000	2,500,000	2,500,000	-

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 Related Funds 1201 - 1207
Using Actuals As of May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
		Other Revenue	2,500,000	2,500,000	2,500,000	-
		Total Revenues - Fund 1203	2,555,200	2,563,000	2,563,000	-
1204 Beach Maintenance - Road & Bridge Fund						
544042	4302014	State Reimb -Beach Maintance	3,200	-	-	-
		Intergovernmental Revenue	3,200	-	-	-
544042	4473010	Beach Vending Permit Fees	9,000	-	-	-
		Fees and Charges for Service	9,000	-	-	-
000000	4811010	Interest Revenue	2,200	1,800	1,800	-
		Other Revenue	2,200	1,800	1,800	-
000000	4911101	Trsf frm General Fund	575,000	575,000	575,000	-
		Other Financing Sources	575,000	575,000	575,000	-
		Total Revenues - Fund 1204	589,400	576,800	576,800	-
1205 Probate Judicial Education Fund						
122322	4514012	Probate & Judicial Educ Fees	64,000	5,000	5,000	-
		Fees and Charges for Services	64,000	5,000	5,000	-
000000	4811010	Interest Revenue	-	-	-	-
000040	4852017	Juror Donations to Chd Welfare	4,800	-	-	-
		Other Revenue	4,800	-	-	-
		Total Revenues - Fund 1205	68,800	5,000	5,000	-
1206 Child Welfare Fund:						
443300	4315018	Supplemental IV E	2,000	-	-	-
		Intergovernmental Revenue	2,000	-	-	-
000000	4811010	Interest Revenue	-	325	-	(325)
443300	4852017	Juror Donations to Chd Welfare	2,900	4,200	4,200	-
		Other Revenue	2,900	4,525	4,200	(325)
000000	4911101	Trsf frm General Fund	185,000	185,000	185,000	-
		Other Financing Sources	185,000	185,000	185,000	-
		Total Revenues - Fund 1206	189,900	189,525	189,200	(325)
1207 Economic Development Fund:						
000000	4811010	Interest Revenue	-	125	-	(125)

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 Related Funds 1201 - 1207
Using Actuals As of May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
		Other Revenue	-	125	-	(125)
000000	4911101	Trsf frm General Fund	379,220	379,220	384,220	5,000
		Other Financing Sources	379,220	379,220	384,220	5,000
		Total Revenues - Fund 1207	379,220	379,345	384,220	4,875
		Total Revenues - General & Related I	$ 134,218,365	$ 134,456,818	$ 140,401,292	$ 5,944,476
General and Related Funds						
Ad Valorem Taxes						
1101		General Fund	109,936,436	110,310,000	113,966,283	3,656,283
Tax Reinvestment Zones						
1101		General Fund	(3,578,000)	(3,118,000)	(2,768,616)	349,384
			$ 106,358,436	$ 107,192,000	$ 111,197,667	$ 4,005,667
Licenses and Permits						
1101		General Fund	2,700	3,400	3,400	-
			$ 2,700	$ 3,400	$ 3,400	$ -
Intergovernmental Revenues						
1101		General Fund	7,565,240	6,875,700	8,819,305	1,943,605
1202		Juvenile Justice Fund	35,000	27,539	27,000	(539)
1203		Indigent Health Care	11,000	35,000	35,000	-
1204		Beach Maintenance - Road & Bridge Fund	3,200	-	-	-
1205		Probate Judicial Education Fund	-	-	-	-
1206		Child Welfare Fund	2,000	-	-	-
1207		Economic Development Fund	-	-	-	-
			$ 7,616,440	$ 6,938,239	$ 8,881,305	$ 1,943,066
Fees and Charges for Services						
1101		General Fund	6,320,735	6,294,745	6,299,200	4,455
1201		County Clerk Archive Fee	700,000	670,000	670,000	-
1202		Juvenile Justice Fund	-	18,000	18,000	-
1204		Beach Maintenance - Road & Bridge Fund	9,000	-	-	-
1205		Probate Judicial Education Fund	64,000	5,000	5,000	-
			$ 7,093,735	$ 6,987,745	$ 6,992,200	$ 4,455
Fines and Forfeitures						
1101		General Fund	1,660,917	1,736,141	1,746,400	10,261
			$ 1,660,917	$ 1,736,141	$ 1,746,400	$ 10,261

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 Related Funds 1201 - 1207
Using Actuals As of May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
Other Revenues						
1101		General Fund	2,942,317	3,025,323	3,001,800	(23,523)
1201		County Clerk Archive Fee	6,500	4,800	4,800	-
1202		Juvenile Justice Fund	13,000	9,000	9,000	-
1203		Indigent Health Care	44,200	28,000	28,000	-
1204		Beach Maintenance - Road & Bridge Fund	2,200	1,800	1,800	-
1205		Probate Judicial Education Fund	4,800	-	-	-
1206		Child Welfare Fund	2,900	4,200	4,200	-
1207		Economic Development Fund	-	125	-	(125)
			$ 3,015,917	$ 3,073,248	$ 3,049,600	$ (23,648)
Other Financing Sources						
1101		General Fund	31,000	86,500	86,500	-
1201		County Clerk Archive Fee	-	-	-	-
1202		Juvenile Justice Fund	4,800,000	4,800,000	4,800,000	-
1203		Indigent Health Care	2,500,000	2,500,000	2,500,000	-
1204		Beach Maintenance - Road & Bridge Fund	575,000	575,000	575,000	-
1205		Probate Judicial Education Fund	-	-	-	-
1206		Child Welfare Fund	185,000	185,000	185,000	-
1207		Economic Development Fund	379,220	379,220	384,220	5,000
			$ 8,470,220	$ 8,525,720	$ 8,530,720	$ 5,000
		Total - All Funds Above	$ 134,218,365	$ 134,456,493	$ 140,401,292	$ 5,944,801
Total All Funds						
1101		General Fund	124,881,345	125,213,809	131,154,272	5,940,465
1201		County Clerk Archive Fee	706,500	674,800	674,800	-
1202		Juvenile Justice Fund	4,848,000	4,854,539	4,854,000	(539)
1203		Indigent Health Care	2,555,200	2,563,000	2,563,000	-
1204		Beach Maintenance - Road & Bridge Fund	589,400	576,800	576,800	-
1205		Probate Judicial Education Fund	68,800	5,000	5,000	-
1206		Child Welfare Fund	189,900	189,525	189,200	(325)
1207		Economic Development Fund	379,220	379,345	384,220	4,875
			$ 134,218,365	$ 134,456,818	$ 140,401,292	$ 5,944,476

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 78th 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 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."

2219 **Court Reporter Service Fee**

Funds collected for each case requiring the uses of a court reporter. Fee is added to the court costs and, when collected, is deposited into this fund. Costs of providing court reporter may be paid by this fund.

2240 **Sheriff Commissary Fund**

Funds collected from inmate purchases from the jail commissary. Collected funds are used to purchase inventory for sale and reimburse the Sheriff's Office for staffing costs.

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 74th Texas Legislature. These funds are for expenses related to the continued education of persons licensed under *Occupation Code*, Title 10, and Chapter 1701.157.

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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
2101 County Records Management & Preservation Fund						
116020	4411012	RMPF County Courts CCP 102.005	70,000	57,000	57,000	-
116020	4411013	RMPF District Crts CCP102.005	35,000	36,000	36,000	-
		Charges for Services	105,000	93,000	93,000	-
116020	4803300	Recycling Rev Paper	2,000	300	-	(300)
		Other Revenue	2,000	300	-	(300)
		Total Revenues - Fund 2101	107,000	93,300	93,000	(300)
2102 County Clerk Records Mgmt & Presvtn Fund						
114020	4412307	Records Mgmt & Preservatn Fee	850,000	675,000	675,000	-
114020	4412310	Cnty Crt Rrds Prsv Fe GC51.708	25,000	21,000	21,000	-
114020	4414020	Fee for Vital Statistics RMP	2,500	2,500	2,500	-
114020	4414556	Cnty Crt Tech Csts-CCP102.0169	11,000	6,900	6,900	-
		Charges for Service	888,500	705,400	705,400	-
		Total Revenues - Fund 2102	888,500	705,400	705,400	-
2103 Election Services Contract Fund						
114030	4401040	Election Srv Contract Fees	22,000	12,500	12,500	-
114030	4401041	Election Equipment Charges	70,000	61,000	61,000	-
114030	4401042	Election General	200,000	81,000	81,000	-
		Charges for Service	292,000	154,500	154,500	-
		Total Revenues - Fund 2103	292,000	154,500	154,500	-
2105 District Clerk Child Support IV-D Fund						
126100	4302030	IV-D C.S. Reimb from OAG	4,200	4,000	4,000	-
		Intergovernmental Revenue	4,200	4,000	4,000	-
		Total Revenues - Fund 2105	4,200	4,000	4,000	-
2106 District Clerk Record Management Fund						
126111	4412309	Dist Crt RrdsPrsv Fee-GC51.708	32,000	30,000	30,000	-
126111	4413550	Distr Clerk Records Mgmt Fee	27,000	25,000	25,000	-
126111	4413589	Dist Crt Tech Csts-CCP1020169	2,000	2,300	2,300	-
		Charges for Service	61,000	57,300	57,300	-
		Total Revenues - Fund 2106	61,000	57,300	57,300	-

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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
2107 Voter Registration Revenue Fund						
151552	4302303	Ch19 Voter Registration Rev	60,000	37,000	37,000	-
		Intergovernmental Revenue	60,000	37,000	37,000	-
151552	4811022	Interest	20	27	-	(27)
		Other Revenue	20	27	-	(27)
		Total Revenues - Fund 2107	60,020	37,027	37,000	(27)
2111 Tx Assess Spec Inv Tax Escrow Fund						
151551	4151012	Penalty-Tax Cd Sec 23.12BN 5%	9,000	25,000	25,000	-
		Taxes	9,000	25,000	25,000	-
151551	4811022	Interest	8,500	6,300	6,300	-
		Other Revenue	8,500	6,300	6,300	-
		Total Revenues - Fund 2111	17,500	31,300	31,300	-
2121 Donations to Galveston County Fund						
443141	4851019	Contrib Reliant Energy	10,000	7,250	7,250	-
		Other Revenue	10,000	7,250	7,250	-
		Total Revenues - Fund 2121	10,000	7,250	7,250	-
2131 DA Seized Funds After 10/89 Fund						
127100	4522010	Contraband Funds Forfeited	75,000	75,000	75,000	-
		Fines and Forfeitures	75,000	75,000	75,000	-
000010	4811020	Program Interest Revenue	600	450	-	(450)
		Other Revenue	600	450	-	(450)
		Total Revenues - Fund 2131	75,600	75,450	75,000	(450)
2132 DA Check Collection Fees Fund						
127100	4412304	Check Collection Fees	500	115	-	(115)
		Charges for Service	500	115	-	(115)
		Total Revenues - Fund 2132	500	115	-	(115)

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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
2205 Courthouse Security Fund						
295100	4401018	I.D. Card Fees	2,900	2,600	2,600	-
295100	4411021	Security Fees	235	150	-	(150)
295100	4413551	District Clrk Filng Fee LGC291	22,000	22,000	22,000	-
295100	4414551	Co Clrk Filing Fee/LGC291.008D	97,000	85,000	85,000	-
295100	4414552	Co Clrk Sec Fee/CC/MISD/CCP102	8,000	5,500	5,500	-
295100	4415060	Courthouse Sec Jst Crt Sec Fee	37,000	29,000	29,000	-
		Charges for Service	167,135	144,250	144,100	(150)
		Total Revenues - Fund 2205	167,135	144,250	144,100	(150)
2206 JP Court Security Fund						
295100	4415060	Courthouse Sec Jst Crt Sec Fee	15,000	9,300	9,300	-
		Charges for Service	15,000	9,300	9,300	-
		Total Revenues - Fund 2206	15,000	9,300	9,300	-
2207 Appellate Judicial System Fund						
125400	4514010	County Court Fines	18,000	16,000	16,000	-
125400	4514011	District Court Fines	16,000	18,500	18,500	-
		Charges for Service	34,000	34,500	34,500	-
		Total Revenues - Fund 2207	34,000	34,500	34,500	-
2211 Law Library Fund						
129100	4412302	Law Library Fee	4,400	4,300	4,300	-
129100	4413011	Law Library Fees-District Clrk	118,000	114,000	114,000	-
129100	4414011	Law Library Fees - County Clrk	85,000	85,000	85,000	-
		Charges for Service	207,400	203,300	203,300	-
		Total Revenues - Fund 2211	207,400	203,300	203,300	-
2212 Mediation Services Fund						
125300	4401020	Program fees	9,000	6,200	6,200	-
125300	4413588	Med Srv Dst Clrk CPR Sec152004	48,000	48,000	48,000	-
125300	4414550	Med Srv Fee/Co Clrk/CPR Sec152	48,000	45,000	45,000	-
125300	4415071	Justice Crt #1 Mediation Fee	-	2,200	2,200	-
125300	4415072	Justice Crt #2 Mediation Fee	-	1,600	1,600	-
125300	4415073	Justice Crt #3 Mediation Fee	-	1,200	1,200	-
125300	4415074	Justice Crt #4 Mediation Fee	1,000	2,000	2,000	-
125300	4415075	Justice Crt #5 Mediation Fee	3,000	-	-	-
125300	4415076	Justice Crt #8-1 Mediation Fe	2,000	-	-	-
125300	4415077	Justice Crt #7 Mediation Fee	1,300	-	-	-
		Fees and Charges for Service	112,300	106,200	106,200	-

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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
000010	4811020	Program Interest Revenue	5,200	3,200	3,200	-
		Other Revenue	5,200	3,200	3,200	-
		Total Revenues - Fund 2212	117,500	109,400	109,400	-
2215 Justice Court Technology Fund						
123201	4512101	Jst Crt Pct 1-Technology Fee	3,600	9,000	9,000	-
123301	4512102	Jst Crt Pct 2-Technology Fee	200	11,800	12,000	200
123301	4512103	Jst Crt Pct 3-Technology Fee	700	4,800	5,000	200
123201	4512104	Jst Crt Pct 4-Technology Fee	3,200	12,700	13,000	300
123111	4512105	Jst Crt Pct 5-Technology Fee	2,800	-	-	-
123401	4512106	Jst Crt Pct 8-1 Technology Fee	10,000	-	-	-
123111	4512107	Jst Crt Pct 7-Technology Fee	5,200	-	-	-
123401	4512108	Jst Crt Pct 8-2 Tech Fee	400	-	-	-
123301	4512109	Jst Crt 6 (Prev 9) Tech Fee	4,000	-	-	-
		Fines and Forfeitures	30,100	38,300	39,000	700
		Total Revenues - Fund 2215	30,100	38,300	39,000	700
2216 Probate Court Contribution Fund						
122300	4302022	Prb Crt St Contrib-GC25.00213	40,000	40,000	40,000	-
		Intergovernmental Revenue	40,000	40,000	40,000	-
		Total Revenues - Fund 2216	40,000	40,000	40,000	-
2217 Suppl Crt-Initiatd Guardianshp Fund						
122321	4411030	Suppl Court Guardianship Fee	24,000	22,000	22,000	-
		Intergovernmental Revenue	24,000	22,000	22,000	-
000000	4911101	Trsf frm General Fund	65,000	-	-	-
		Other Financing sources	65,000	-	-	-
		Total Revenues - Fund 2217	89,000	22,000	22,000	-
2218 Pretrial Intervention Program Fund						
127100	4851600	Participant Contributions	25,000	28,000	28,000	-
		Other Revenue	25,000	28,000	28,000	-
		Total Revenues - Fund 2218	25,000	28,000	28,000	-

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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
2219 Court Reporter Service Fund						
114000	4411015	Court Reporter Service	-	50,000	50,000	-
121000	4411015	Court Reporter Service	-	700	700	-
126100	4411016	Court Reporter Service	-	50,000	50,000	-
		Fees and Charges for Service	-	100,700	100,700	-
000000	4811010	Interest Revenue	-	100	100	-
		Other Revenue	-	100	100	-
		Total Revenues - Fund 2219	-	100,800	100,800	-
2240 Sheriff Commissary Fund						
211186	4803100	Jail Commissary Commission	730,000	730,000	730,000	-
000000	4811020	Program Interest Revenue	2,500	2,500	2,500	-
		Other Revenue	732,500	732,500	732,500	-
		Total Revenues - Fund 2240	732,500	732,500	732,500	-
2242 Sheriff Forfeitures after 10/89 Fund						
211101	4521503	Contraband Funds Forfeited	16,000	1,900	1,900	-
211124	4521503	Contraband Funds Forfeited	5,800	50,000	50,000	-
211101	4522053	Asset Share Dept of Treas	2,700	900	1,000	100
		Fines and Forfeitures	24,500	52,800	52,900	100
000020	4811020	Program Interest Revenue	2,000	1,200	1,200	-
		Other Revenue	2,000	1,200	1,200	-
		Total Revenues - Fund 2242	26,500	54,000	54,100	100
2250 Law Enforcement Education Fund						
211510	4302201	Constable PCT #1-St ProRata Sh	1,000	-	-	-
211510	4302202	Constable Pct #2-ProRata Share	1,000	-	-	-
000020	4302203	Constable Pct #3-St ProRata Sh	-	1,000	1,000	-
211510	4302205	Constable Pct 5-St ProRata Sha	1,000	1,000	1,000	-
000020	4302206	Const Pct 6 - St ProRata Share	-	-	-	-
211510	4302207	Const Pct 7 - St Pro Rata Shar	1,000	1,000	1,000	-
211510	4302208	Const Pct 8 - St ProRata Share	1,500	1,100	1,100	-
211510	4302209	Const Pct 9 - St ProRata Share	10,000	-	-	-
211510	4302301	Sheriff Dept-St ProRata Share	33,000	27,000	27,000	-
		Intergovernmental Revenue	48,500	31,100	31,100	-
		Total Revenues - Fund 2250	48,500	31,100	31,100	-

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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
2260 Emergency Management Fund						
291010	4303114	GOMESA Revenue Sharing	8,300	1,000	1,000	-
291048	4341010	Contrib by State of Texas	-	1,000	1,000	-
291047	4372010	Local Emergency Planning Comm	1,500	750	750	-
		Intergovernmental Revenue	9,800	2,750	2,750	-
		Total Revenues - Fund 2260	9,800	2,750	2,750	-
2301 Road and Bridge Fund						
000000	4111010	Ad Valorem Taxes Current	1,367,177	1,500,000	1,425,400	(74,600)
000000	4111020	Ad Valorem Taxes Delinquent	29,000	12,000	12,000	-
000000	4191010	Interest and Penalties-Current	5,000	6,000	6,000	-
000000	4191011	Interest and Penalties-Delinq	8,500	6,500	6,500	-
		Taxes	1,409,677	1,524,500	1,449,900	(74,600)
151519	4222010	Mtr Veh Lic Fee TC 502.172	2,800,000	2,700,000	2,700,000	-
		Licenses and Permits	2,800,000	2,700,000	2,700,000	-
151500	4353010	RTS Retainage	-	303,650	303,650	-
312110	4353011	Tx Dp Trnsp Grs Wt/Axl Wt Fee	50,000	57,000	57,000	-
		Intergovernmental Revenue	50,000	360,650	360,650	-
123111	4511010	Highway Fines	82,000	60,000	60,000	-
123201	4511010	Highway Fines	53,000	33,000	33,000	-
123301	4511010	Highway Fines	44,000	22,500	22,500	-
123401	4511010	Highway Fines	99,000	79,000	79,000	-
		Fines and Forfeitures	278,000	194,500	194,500	-
000000	4811010	Interest Revenue	11,000	3,300	3,300	-
		Other Revenue	11,000	3,300	3,300	-
		Total Revenues - Fund 2301	4,548,677	4,782,950	4,708,350	(74,600)
2303 FM/Lateral Road/Road, Bridges & ROW Fund						
000000	4111020	Ad Valorem Taxes Delinquent	150	70	-	(70)
000000	4191011	Interest and Penalties-Delinq	250	150	-	(150)
		Taxes	400	220	-	(220)
314300	4302010	State Reimb For Spec Lat Rd Wk	32,000	36,500	36,500	-
		Intergovernmental Revenue	32,000	36,500	36,500	-

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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
000031	4811020	Program Interest Revenue	6,000	3,800	3,800	-
314300	4831011	Lease of Seawall ROW B.Davis	5,200	4,800	4,800	-
314300	4831015	Lease North County Annex	7,500	-	-	-
314300	4831017	Lse of ROW Pier Properties,Inc	500	1,900	1,900	-
314300	4831019	Lease of 500 Seawall & LTD	33,000	48,000	48,000	-
000031	4831021	Lease of ROW Ms Sonya Porretto	-	1,000	1,000	-
		Other Revenue	52,200	59,500	59,500	-
		Total Revenues - Fund 2303	84,600	96,220	96,000	(220)
2341 Road District #1						
000000	4191011	Interest and Penalties-Delinq	-	1	-	(1)
		Taxes	-	1	-	(1)
313100	4481010	Revenue from Tolls	480,000	450,000	450,000	-
		Charges for Service	480,000	450,000	450,000	-
000000	4811020	Program Interest Revenue	4,000	3,300	3,300	-
		Other Revenue	4,000	3,300	3,300	-
		Total Revenues - Fund 2341	484,000	453,301	453,300	(1)
2370 Flood Control Fund						
000000	4111010	Ad Valorem Taxes Current	1,348,234	1,500,000	1,404,834	(95,166)
000000	4111020	Ad Valorem Taxes Delinquent	32,000	21,000	21,000	-
000000	4191010	Interest and Penalties-Current	7,500	6,000	6,000	-
000000	4191011	Interest and Penalties-Delinq	10,000	7,500	7,500	-
		Ad Valorem Taxes	1,397,734	1,534,500	1,439,334	(95,166)
000000	4113014	Reinv Zone Galveston #11	(4,900)	(4,900)	4,900	9,800
000000	4113015	Reinv Zone Galveston #12	(1,700)	(1,700)	1,700	3,400
000000	4113016	Reinv Zone Galveston #13	(2,000)	(2,000)	2,000	4,000
000000	4113020	Reinv Zone Galveston #14	(7,400)	(7,400)	3,400	10,800
000000	4113023	Reinv Zone League City #2	(7,500)	(7,500)	7,500	15,000
000000	4113024	Reinv Zone League City #3	(3,300)	(3,300)	3,300	6,600
000000	4113025	Reinv Zone League City #4	(1,300)	(1,300)	800	2,100
000000	4113030	Reinv Zone Hitchcock #1	(4,300)	(4,300)	4,300	8,600
000000	4113035	Reinv Zone Texas City #1	(6,300)	(6,300)	6,300	12,600
		Taxes - Reinvestment Zone	(38,700)	(38,700)	34,200	72,900
		Taxes	1,359,034	1,495,800	1,473,534	(22,266)

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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
190100	4401035	Dicknsn Bayou Wtrshd Steer Com	6,000	-	-	-
190100	4412030	Engineering Fees	5,500	-	-	-
296100	4412303	Building Inspector Fees	120,000	-	-	-
		Charges for Service	131,500	-	-	-
000000	4811010	Interest Revenue	7,800	5,700	5,700	-
190145	4860022	Corp Reviews Reimb	25,000	-	-	-
296100	4863020	Reimb Material Culverts	200,000	246,000	246,000	-
		Other Revenue	232,800	251,700	251,700	-
		Total Revenues - Fund 2370	1,723,334	1,747,500	1,725,234	(22,266)
2410 Mosquito Control District Fund						
000000	4111010	Ad Valorem Taxes Current	942,880	1,062,000	983,035	(78,965)
000000	4111020	Ad Valorem Taxes Delinquent	21,000	14,000	14,000	-
000000	4191010	Interest and Penalties-Current	4,400	4,000	4,000	-
000000	4191011	Interest and Penalties-Delinq	5,300	5,100	5,100	-
		Taxes	973,580	1,085,100	1,006,135	(78,965)
000040	4811020	Program Interest Revenue	2,600	1,400	1,400	-
		Other Revenue	2,600	1,400	1,400	-
		Total Revenues - Fund 2410	976,180	1,086,500	1,007,535	(78,965)
2601 Beach and Parks Fund						
522042	4473015	Bolivar Parking Sticker Fees	360,000	515,000	515,000	-
		Charges for Service	360,000	515,000	515,000	-
522042	4811020	Program Interest Revenue	10,000	14,500	14,500	-
		Other Revenue	10,000	14,500	14,500	-
		Total Revenues - Fund 2601	370,000	529,500	529,500	-
		Total Revenues - Special Revenue Funds	11,245,546	11,411,813	11,235,519	(176,294)

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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
Special Revenue Funds						
Ad Valorem Taxes						
2111		Tx Assess Spec Inv Tax Escrow Fund	9,000	25,000	25,000	-
2301		Road and Bridge Fund	1,409,677	1,524,500	1,449,900	(74,600)
2303		FM/Lateral Road/R, B & ROW Fund	400	220	-	(220)
2341		Road District #1	-	1	-	(1)
2370		Flood Control Fund	1,397,734	1,534,500	1,439,334	(95,166)
2410		Mosquito Control District Fund	973,580	1,085,100	1,006,135	(78,965)
Tax Reinvestment Zones						
2370		Flood Control Fund	(38,700)	(38,700)	34,200	72,900
			3,751,691	4,130,621	3,954,569	(176,052)
Licenses and Permits						
2301		Road and Bridge Fund	2,800,000	2,700,000	2,700,000	-
			2,800,000	2,700,000	2,700,000	-
Intergovernmental Revenues						
2106		DC Child Support IV-D Fund	4,200	4,000	4,000	-
2107		Voter Registration Revenue Fund	60,000	37,000	37,000	-
2216		Probate Court Contribution Fund	40,000	40,000	40,000	-
2217		Suppl Crt-Initiatd Guardianshp Fund	24,000	22,000	22,000	-
2250		Law Enforcement Education Fund	48,500	31,100	31,100	-
2260		Emergency Management Fund	9,800	2,750	2,750	-
2301		Road and Bridge Fund	50,000	360,650	360,650	-
2303		FM/Lateral Road/R, B & ROW Fund	32,000	36,500	36,500	-
			268,500	534,000	534,000	-
Fees and Charges for Services						
2101		County RMP Fund	105,000	93,000	93,000	-
2102		County Clerk RMP Fund	888,500	705,400	705,400	-
2103		Election Services Contract Fund	292,000	154,500	154,500	-
2106		District Clerk RMP Fund	61,000	57,300	57,300	-
2132		DA Check Collection Fees Fund	500	115	-	(115)
2205		Courthouse Security Fund	167,135	144,250	144,100	(150)
2206		JP Court Security Fund	15,000	9,300	9,300	-
2207		Appellate Judicial System Fund	34,000	34,500	34,500	-
2211		Law Library Fund	207,400	203,300	203,300	-
2212		Mediation Services Fund	112,300	106,200	106,200	-
2219		Court Reporter Service Fund	-	100,700	100,700	-
2341		Road District #1	480,000	450,000	450,000	-
2370		Flood Control Fund	131,500	-	-	-

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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
2601		Beach and Parks Fund	360,000	515,000	515,000	-
			2,854,335	2,573,565	2,573,300	(265)
Fines and Forfeitures						
2121		Donations to Galveston County Fund	-	-	-	-
2131		DA Seized Funds After 10/89 Fund	75,000	75,000	75,000	-
2215		Justice Court Technology Fund	30,100	38,300	39,000	700
2242		Sheriff Seizure after 10/89 Fund	24,500	52,800	52,900	100
2301		Road and Bridge Fund	278,000	194,500	194,500	-
			407,600	360,600	361,400	800
Other Revenues						
2101		County Records Mangement & Pres. Fund	2,000	300	-	(300)
2107		Voter Registration Revenue Fund	20	27	-	(27)
2111		Tx Assess Spec Inv Tax Escrow Fund	8,500	6,300	6,300	-
2121		Donations to Galveston County Fund	10,000	7,250	7,250	-
2131		DA Seized Funds After 10/89 Fund	600	450	-	(450)
2212		Mediation Services Fund	5,200	3,200	3,200	-
2218		Pretrial Intervention Program Fund	25,000	28,000	28,000	-
2219		Court Reporter Service Fund	-	100	100	-
2240		Sheriff Commissary Fund	732,500	732,500	732,500	-
2242		Sheriff Seizure after 10/89 Fund	2,000	1,200	1,200	-
2301		Road and Bridge Fund	11,000	3,300	3,300	-
2303		FM/Lateral Road/R, B & ROW Fund	52,200	59,500	59,500	-
2341		Road District #1	4,000	3,300	3,300	-
2370		Flood Control Fund	232,800	251,700	251,700	-
2410		Mosquito Control District Fund	2,600	1,400	1,400	-
2601		Beach and Parks Fund	10,000	14,500	14,500	-
			1,098,420	1,113,027	1,112,250	(777)
Other Financing Sources						
2217		Suppl Crt-Initiatd Guardianshp Fund	65,000	-	-	-
			65,000	-	-	-
		Total - All Funds Above	11,245,546	11,411,813	11,235,519	(176,294)

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
	13,000,000	Road Bonds
	$ 19,300,000	

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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
3100 County Capital Projects Fund						
000000	4911101	Trsf frm General Fund	300,000	900,000	300,000	(600,000)
		Other Financing Sources	300,000	900,000	300,000	(600,000)
		Total Revenues - Fund 3100	300,000	900,000	300,000	(600,000)
3101 Capital Replenishment Fund						
000000	4911101	Trsf frm General Fund	315,000	315,000	315,000	-
		Other Financing Sources	315,000	315,000	315,000	-
		Total Revenues - Fund 3101	315,000	315,000	315,000	-
3120 Limited Tax Cnty Bldg Bds Sr09						
000000	4811010	Interest Revenue	-	5,400	5,400	-
		Other Revenue	-	5,400	5,400	-
		Total Revenues - Fund 3120	-	5,400	5,400	-
3222 Ltd Tax Crim Jst Bd Sr 2003A						
000000	4811010	Interest Revenue	-	25	-	(25)
		Other Revenue	-	25	-	(25)
		Total Revenues - Fund 3222	-	25	-	(25)
3306 Road Capital Project - 1987 Road Bonds						
000000	4811010	Interest Revenue	-	105	-	(105)
		Other Revenue	-	105	-	(105)
		Total Revenues - Fund 3306	-	105	-	(105)
3307 Unltd Tx Road Bonds Sr 2003B						
000000	4811010	Interest Revenue	13,500	9,500	9,500	-
		Other Revenue	13,500	9,500	9,500	-
		Total Revenues - Fund 3307	13,500	9,500	9,500	-
3308 Unltd Tax Rd Bds Ser 2001						
000000	4811010	Interest Revenue	7,300	4,400	4,400	-
		Other Revenue	7,300	4,400	4,400	-
		Total Revenues - Fund 3308	7,300	4,400	4,400	-

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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
3310 Pass Thru Toll Rv LtTxBdSr07						
000000	4811010	Interest Revenue	27,000	18,000	18,000	-
		Other Revenue	27,000	18,000	18,000	-
		Total Revenues - Fund 3310	27,000	18,000	18,000	-
3312 Unltd Tax Road Bonds Sr 2009						
000000	4811010	Interest Revenue	37,000	20,000	20,000	-
		Other Revenue	37,000	20,000	20,000	-
		Total Revenues - Fund 3312	37,000	20,000	20,000	-
3316 Cnty Road and Bridge Projects						
000000	4811010	Interest Revenue	1,400	800	800	-
		Other Revenue	1,400	800	800	-
		Total Revenues - Fund 3316	1,400	800	800	-
3370 Ltd Tax Flood Control Bds Sr09						
000000	4811010	Interest Revenue	65,000	40,000	40,000	-
		Other Revenue	65,000	40,000	40,000	-
		Total Revenues - Fund 3370	65,000	40,000	40,000	-
3373 Gal Cnty COB Series 2008						
000000	4811010	Interest Revenue	2,400	1,500	1,500	-
		Other Revenue	2,400	1,500	1,500	-
		Total Revenues - Fund 3373	2,400	1,500	1,500	-
		Total Revenues - Capital Projects Funds	768,600	1,314,730	714,600	(600,130)

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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
Capital Project Funds						
Other Revenues						
3120		Limited Tax Cnty Bldg Bds Sr09	-	5,400	5,400	-
3222		Ltd Tax Crim Jst Bd Sr 2003A	-	25	-	(25)
3306		Road Capital Project - 1987 Road Bonds	-	105	-	(105)
3307		Unltd Tx Road Bonds Sr 2003B	13,500	9,500	9,500	-
3308		Unltd Tax Rd Bds Ser 2001	7,300	4,400	4,400	-
3310		Pass Thru Toll Rv LtTxBdSr07	27,000	18,000	18,000	-
3312		Unltd Tax Road Bonds Sr 2009	37,000	20,000	20,000	-
3316		Cnty Road and Bridge Projects	1,400	800	800	-
3370		Ltd Tax Flood Control Bds Sr09	65,000	40,000	40,000	-
3373		Gal Cnty COB Series 2008:	2,400	1,500	1,500	-
			153,600	99,730	99,600	(130)
Other Financing Sources						
3100		County Capital Projects Fund	300,000	900,000	300,000	(600,000)
3101		Capital Replinishment Fund	315,000	315,000	315,000	-
			615,000	1,215,000	615,000	(600,000)
		Total - All Funds Above	768,600	1,314,730	714,600	(600,130)

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
4215 Limited Tax Justice Center Bonds Series 2001
4284 General Obligation Refunding 1999-2001 Bond Series 2004
4368 Unlimited Tax Road Bonds Series 2001
4370 Unlimited Tax Road Bonds Series 2004A
4371 Unlimited Tax Road Build America Bonds Series 2009
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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
4020 General Obligation Refund Bond Services 2007 Fund						
000000	4811010	Interest Revenue	1,000	-	-	-
		Other Revenue	1,000	-	-	-
		Total Revenues - Fund 4020	1,000	-	-	-
4021 Limited Tax County Building BAB Series 2009 Fund						
000000	4303115	Build America Bonds Subsidy	651,797	630,755	650,000	19,245
		Intergovernmental Revenue	651,797	630,755	650,000	19,245
000000	4860104	Reimb From CAD	61,480	61,480	61,480	-
		Other Revenue	61,480	61,480	61,480	-
		Total Revenues Fund 4021	713,277	692,235	711,480	19,245
4022 Ltd Tax Refund Bonds Sr 2011A Fund						
000000	4301102	Debt Srv Rmb frm City of Galv	318,000	-	-	-
		Intergovernmental Revenue	318,000	-	-	-
		Total Revenues - Fund 4022	318,000	-	-	-
4023 UnLtd Tx Refunding Bonds Sr 2011B Fund						
000000	4811010	Interest Revenue	27	-	-	-
		Other Revenue	27	-	-	-
		Total Revenues - Fund 4023	27	-	-	-
4024 Ltd Tax Refunding Bonds Sr 2011C Fund						
000000	4811010	Interest Revenue	25	-	-	-
		Other Revenue	25	-	-	-
		Total Revenues - Fund 4024	25	-	-	-
4026 Pass Thr Toll Rv Ltd Tx Rf 2012 Fund						
000000	4301102	Debt Srv Rmb frm City of Galv	238,610	238,610	318,147	79,537
000000	4302008	Reimb fm TxDot - 646	4,800,000	4,878,260	5,297,101	418,841
		Intergovernmental Revenue	5,038,610	5,116,870	5,615,248	498,378
000000	4811010	Interest Revenue	700	-	-	-
		Other Revenue	700	-	-	-
		Total Revenues - Fund 4026	5,039,310	5,116,870	5,615,248	498,378

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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
4215 Limited Tax Just Ctr Bds 01 Fund						
000000	4811010	Interest Revenue	-	-	-	-
		Other Revenue	-	-	-	-
		Total Revenues - Fund 4215	-	-	-	-
4284 General Obligation Refund 99-01 Bd Series 2004 Fund						
000000	4811010	Interest Revenue	900	-	-	-
		Other Revenue	900	-	-	-
		Total Revenues - Fund 4284	900	-	-	-
4368 Unlimited Tax Road Bonds Series 2001						
000000	4811010	Interest Revenue	-	-	-	-
		Other Revenue	-	-	-	-
		Total Revenues - Fund 4358	-	-	-	-
4371 Unlimited Tax Road BAB Series 2009 Fund						
000000	4303115	Build America Bonds	1,076,783	1,041,177	1,041,177	-
		Intergovernmental Revenue	1,076,783	1,041,177	1,041,177	-
000000	4811010	Interest Revenue	6,500	-	-	-
		Other Revenue	6,500	-	-	-
		Total Revenues - Fund 4371	1,083,283	1,041,177	1,041,177	-
4393 Limited Tax Flood Control BAB Srs 2009C-2 Fund						
000000	4303115	Build America Bonds	185,518	186,518	185,518	(1,000)
		Intergovernmental Revenue	185,518	186,518	185,518	(1,000)
		Total Revenues - Fund 4393	185,518	186,518	185,518	(1,000)
4999 Debt Service						
000000	4111010	Ad Valorem Taxes Current	22,750,716	22,750,716	20,161,658	(2,589,058)
000000	4111020	Ad Valorem Taxes Delinquent	365,000	340,000	340,000	-
000000	4191010	Interest and Penalties-Current	285,000	100,000	100,000	-
000000	4191011	Interest and Penalties-Delinq	95,000	105,000	105,000	-
		Taxes	23,495,716	23,295,716	20,706,658	(2,589,058)

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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
000000	4811010	Interest Revenue	80,000	111,000	85,000	(26,000)
		Other Revenue	80,000	111,000	85,000	(26,000)
		Total Revenues - Fund 4999	23,575,716	23,406,716	20,791,658	(2,615,058)
		Total Revenues - Debt Service Funds	30,917,406	30,443,516	28,345,081	(2,098,435)
Debt Service Funds						
Ad Valorem Taxes						
	4999	Debt Service Combined	23,495,716	23,295,716	20,706,658	(2,589,058)
Total Taxes			23,495,716	23,295,716	20,706,658	(2,589,058)
Intergovernmental Revenues						
	4021	Limited Tax County Building BAB Series 2009 Fund	651,797	630,755	650,000	19,245
	4022	Ltd Tax Refund Bonds Sr 2011A Fund	318,000	-	-	-
	4026	Pass Thr Toll Rv Ltd Tx Rf 2012 Fund	5,038,610	5,116,870	5,615,248	498,378
	4371	Unlimited Tax Road BAB Series 2009 Fund	1,076,783	1,041,177	1,041,177	-
	4393	Limited Tax Flood Control BAB Srs 2009C-2 Fund	185,518	186,518	185,518	(1,000)
			7,270,708	6,975,320	7,491,943	516,623
Other Revenues						
	4020	General Obligation Refund Bond Services 2007 Fund	1,000	-	-	-
	4021	Limited Tax County Building BAB Series 2009 Fund	61,480	61,480	61,480	-
	4023	UnLtd Tx Refunding Bonds Sr 2011B Fund	27	-	-	-
	4024	Ltd Tax Refunding Bonds Sr 2011C Fund	25	-	-	-
	4026	Pass Thr Toll Rv Ltd Tx Rf 2012 Fund	700	-	-	-
	4284	General Obligation Refund 99-01 Bd Series 2004 Fund	900	-	-	-
	4370	Unlimited Tax Road Bonds Series 2004A Fund	350	-	-	-
	4371	Unlimited Tax Road BAB Series 2009 Fund	6,500	-	-	-
	4999	Debt Service Combined	80,000	111,000	85,000	(26,000)
			150,982	172,480	146,480	(26,000)
		Total - All Funds Above	30,917,406	30,443,516	28,345,081	(2,098,435)

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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Budget as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
Total All Funds						
4020		General Obligation Refund Bond Services 2007 Fund	1,000	-	-	-
4021		Limited Tax County Building BAB Series 2009 Fund	713,277	692,235	711,480	19,245
4022		Ltd Tax Refund Bonds Sr 2011A Fund	318,000	-	-	-
4023		UnLtd Tx Refunding Bonds Sr 2011B Fund	27	-	-	-
4024		Ltd Tax Refunding Bonds Sr 2011C Fund	25	-	-	-
4026		Pass Thr Toll Rv Ltd Tx Rf 2012 Fund	5,039,310	5,116,870	5,615,248	498,378
4284		General Obligation Refund 99-01 Bd Series 2004 Fund	900	-	-	-
4370		Unlimited Tax Road Bonds Series 2004A Fund	350	-	-	-
4371		Unlimited Tax Road BAB Series 2009 Fund	1,083,283	1,041,177	1,041,177	-
4393		Limited Tax Flood Control BAB Srs 2009C-2 Fund	185,518	186,518	185,518	(1,000)
4999		Debt Service Combined	23,575,716	23,406,716	20,791,658	(2,615,058)
			30,917,406	30,443,516	28,345,081	(2,098,435)

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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Funding Plan as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
6123 Galveston County Group Insurance						
155021	4302012	Reimb from DISD-CareHere	$ 40,000	$ 40,000	$ 40,000	$ -
155021	4302017	Reimb from League City - CareH	26,000	26,000	26,000	-
155021	4302026	Reimb Frm City Galv - CareHere	66,000	66,000	66,000	-
155021	4302028	Reimb Frm GISD - CareHere	27,000	27,000	27,000	-
151600	4303010	Medicare Prt D Retiree Subsidy	215,000	215,000	215,000	-
		Intergovernmental Revenues	374,000	374,000	374,000	-
155021	4412311	No-Show Charges	5,500	4,000	3,000	(1,000)
155021	4433010	Premium Paid by Employee	2,751,192	2,751,192	2,727,088	(24,104)
155021	4433011	Premiums Paid by County	8,969,112	8,969,112	9,015,535	46,423
155021	4433012	Premiums Paid by Retirees	478,752	478,752	629,114	150,362
155021	4433013	Premium Paid by COBRA	96,021	96,021	54,224	(41,797)
155021	4433020	Premium for HAS vision	54,936	54,936	39,221	(15,715)
155021	4433021	Premium for HAS dental	462,108	462,108	378,993	(83,115)
155021	4433030	Premium-Alternate vision	700	700	-	(700)
155021	4433031	Premium-Alternate dental	3,000	3,000	-	(3,000)
		Fees and Charges for Services	12,821,321	12,819,821	12,847,175	27,354
000000	4801001	Miscellaneous Revenue	-	225	-	(225)
000000	4811010	Interest Revenue	-	240	-	(240)
000000	4811201	Interest Health Admin Serv	350	30	-	(30)
155021	4872026	Prescription Drug Rebate	185,000	115,000	225,000	110,000
155021	4872036	Claim Overpayment-Insurance	800,000	85,000	476,445	391,445
		Other Revenues	985,350	200,495	701,445	500,950
		Total Revenues - Fund 6123	14,180,671	13,394,316	13,922,620	528,304
6124 Workers' Compensation Fund						
155020	4434010	Premiums Pd by County-WC	830,000	783,552	783,552	-
		Fees and Charges for Services	830,000	783,552	783,552	-
155020	4804310	Reimb-FEMA	-	1,800	-	(1,800)
000000	4811010	Interest Revenue	-	22	-	(22)
000000	4811020	Program Interest Revenue	500	150	-	(150)
211121	4872036	Claim Overpayment-Insurance	-	8,100	8,000	(100)
256100	4872036	Claim Overpayment-Insurance	50,000	-	-	-
		Other Revenue	50,500	10,072	8,000	(2,072)
		Total Revenues - Fund 6124	880,500	793,624	791,552	(2,072)

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 May 31, 2016 and Estimated for September 30, 2016

Cost Center Code	Object Code	GL Object Description	2016 Funding Plan as Filed	Estimated FYE 09/30/16	FY 2017 Final Estimated Revenues	FY 2017 Estimate Less 2016 Actual
6125 Unemployment Insurance Fund						
155015	4433011	Premiums Paid by County	300,000	300,000	300,000	-
		Fees and Charges for Services	300,000	300,000	300,000	-
		Total Revenues - Fund 6125	300,000	300,000	300,000	-
6130 Self Insurance Fund						
151400	4433009	Self Insurance Revenue	3,100,000	2,903,751	2,903,751	-
		Charges for Services	3,100,000	2,903,751	2,903,751	-
153000	4871012	Recovery Property	-	12,000	12,000	-
126100	4871401	Filing Fee for D.C. Self Ins	-	900	900	-
		Other Revenue	-	12,900	12,900	-
		Total Revenues - Fund 6130	3,100,000	2,916,651	2,916,651	-
		Total Revenues for Internal Service Funds	18,461,171	17,404,591	17,930,823	526,232