FINANCIAL STATEMENT

AS OF: FEBRUARY 28TH, 2017

20 -General Fund

FINANCIAL SUMMARY

| | CURRENT BUDGET | CURRENT PERIOD | PRIOR YEAR ADJUSTMENT | Y-T-D ACTUAL | Y-T-D ENCUMBRANCE | BUDGET BALANCE | % OF BUDGET |
|---|---|---|---|---|---|---|---|
| REVENUE SUMMARY | | | | | | | |
| Administration | 488,000.00 | 12,698.19 | 0.00 | 60,023.12 | 0.00 | 427,976.88 | 87.70 |
| *** TOTAL REVENUES *** | 488,000.00 | 12,698.19 | 0.00 | 60,023.12 | 0.00 | 427,976.88 | 87.70 |
| EXPENDITURE SUMMARY | | | | | | | |
| Parks & Recreation | 1,932,101.00 | 194,124.86 | 4,111.86 | 657,801.18 | 27,363.44 | 1,251,048.24 | 64.75 |
| Parks Maintenance | 1,025,614.00 | 66,052.51 | 0.00 | 331,771.89 | 0.00 | 693,842.11 | 67.65 |
| *** TOTAL EXPENDITURES *** | 2,957,715.00 | 260,177.37 | 4,111.86 | 989,573.07 | 27,363.44 | 1,944,890.35 | 65.76 |
| ** REVENUE OVER(UNDER) EXPENDITURES * | ( 2,469,715.00) | ( 247,479.18) | 4,111.86 | ( 929,549.95) | ( 27,363.44) | ( 1,516,913.47) | 61.42 |

FINANCIAL STATEMENT

AS OF: FEBRUARY 28TH, 2017

20 -General Fund

REVENUES

| | | CURRENT BUDGET | CURRENT PERIOD | PRIOR YEAR ADJUSTMENT | Y-T-D ACTUAL | Y-T-D ENCUMBRANCE | BUDGET BALANCE | % OF BUDGET |
|---|---|---|---|---|---|---|---|---|
| Administration | | | | | | | | |
| 3-200-420 | Pfun Camp Income | 125,000.00 | 0.00 | 0.00 | 332.80 | 0.00 | 124,667.20 | 99.73 |
| 3-200-425 | Sport League User Fees | 15,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 100.00 |
| 3-200-426 | Recreation Center Income | 170,000.00 | 11,878.19 | 0.00 | 55,249.79 | 0.00 | 114,750.21 | 67.50 |
| 3-200-427 | Athletics Programs | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 100.00 |
| 3-200-430 | Parks Special Events | 1,500.00 | 0.00 | 0.00 | 2,922.77 | 0.00 | ( 1,422.77) | 94.85- |
| 3-200-431 | Farmers Market | 3,500.00 | 0.00 | 0.00 | 410.00 | 0.00 | 3,090.00 | 88.29 |
| 3-200-440 | Pool Income | 170,000.00 | 820.00 | 0.00 | 1,107.76 | 0.00 | 168,892.24 | 99.35 |
| ** DEPARTMENT REVENUE TOTAL ** | | 488,000.00 | 12,698.19 | 0.00 | 60,023.12 | 0.00 | 427,976.88 | 87.70 |
| *** FUND TOTAL REVENUE *** | | 488,000.00 | 12,698.19 | 0.00 | 60,023.12 | 0.00 | 427,976.88 | 87.70 |

FINANCIAL STATEMENT

AS OF: FEBRUARY 28TH, 2017

20 -General Fund

Parks & Recreation

DEPARTMENTAL EXPENDITURES

| | | CURRENT BUDGET | CURRENT PERIOD | PRIOR YEAR ADJUSTMENT | Y-T-D ACTUAL | Y-T-D ENCUMBRANCE | BUDGET BALANCE | % OF BUDGET |
|---|---|---|---|---|---|---|---|---|
| OPERATIONS & MAINTENANCE_ | | | | | | | | |
| 4-400-000 | Salaries | 614,383.00 | 42,304.40 | 0.00 | 217,888.72 | 0.00 | 396,494.28 | 64.54 |
| 4-400-005 | Overtime | 4,000.00 | 0.00 | 0.00 | 64.92 | 0.00 | 3,935.08 | 98.38 |
| 4-400-006 | Overtime - Pfestivals | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 100.00 |
| 4-400-010 | Employee Incentives | 5,600.00 | 276.92 | 0.00 | 3,384.60 | 0.00 | 2,215.40 | 39.56 |
| 4-400-015 | Employee Retirement | 80,438.00 | 5,621.60 | 0.00 | 29,200.27 | 0.00 | 51,237.73 | 63.70 |
| 4-400-020 | Social Security | 47,812.00 | 3,553.80 | 0.00 | 17,456.39 | 0.00 | 30,355.61 | 63.49 |
| 4-400-030 | Workers' Compensation | 4,607.00 | 0.00 | 0.00 | 3,739.77 | 0.00 | 867.23 | 18.82 |
| 4-400-040 | Employee Insurance | 86,855.00 | 6,184.80 | 0.00 | 32,383.94 | 0.00 | 54,471.06 | 62.71 |
| 4-400-050 | Unemployment Tax | 4,105.00 | 0.00 | 0.00 | 605.06 | 0.00 | 3,499.94 | 85.26 |
| 4-400-195 | Other Professional Fees | 14,500.00 | 969.97 | 0.00 | 3,729.37 | 0.00 | 10,770.63 | 74.28 |
| 4-400-200 | Gasoline | 3,000.00 | 415.79 | 0.00 | 948.76 | 0.00 | 2,051.24 | 68.37 |
| 4-400-201 | Propane | 1,600.00 | 0.00 | 0.00 | 263.11 | 0.00 | 1,336.89 | 83.56 |
| 4-DEP-210 | Vehicle Mnt | 3,500.00 | 71.28 | 0.00 | 979.13 | 0.00 | 2,520.87 | 72.02 |
| 4-400-220 | Equipment Repair | 0.00 | 0.00 | 0.00 | 118.25 | 0.00 ( | 118.25) | 0.00 |
| 4-400-300 | Electricity | 41,700.00 | 3,388.37 | 0.00 | 13,731.32 | 0.00 | 27,968.68 | 67.07 |
| 4-400-310 | Communications | 11,400.00 | 1,272.07 | 0.00 | 5,865.32 | 0.00 | 5,534.68 | 48.55 |
| 4-400-320 | Water | 5,500.00 | 21.55 | 0.00 | 1,110.04 | 0.00 | 4,389.96 | 79.82 |
| 4-400-330 | Natural Gas | 1,000.00 | 97.26 | 0.00 | 414.24 | 0.00 | 585.76 | 58.58 |
| 4-400-405 | Uniforms | 650.00 | 0.00 | 0.00 | 0.00 | 0.00 | 650.00 | 100.00 |
| 4-400-410 | Training & Education | 12,900.00 | 1,090.60 | 0.00 | 4,590.32 | 0.00 | 8,309.68 | 64.42 |
| 4-400-420 | Insurance | 15,300.00 | 0.00 | 0.00 | 13,981.90 | 0.00 | 1,318.10 | 8.62 |
| 4-400-430 | Office Supplies | 3,000.00 | 180.47 | 0.00 | 1,971.74 | 0.00 | 1,028.26 | 34.28 |
| 4-400-440 | Small Tools / Equipment | 5,000.00 | 4,389.10 | 0.00 | 7,365.90 | 0.00 ( | 2,365.90) | 47.32- |
| 4-400-460 | Membership/Dues | 2,380.00 | 400.00 | 0.00 | 1,414.29 | 0.00 | 965.71 | 40.58 |
| 4-400-465 | Rentals / Leases | 32,750.00 | 2,263.14 | 1,104.00 | 24,702.85 | 13,548.99 ( | 4,397.84) | 13.43- |
| 4-400-470 | Publications / Software | 3,500.00 | 0.00 | 0.00 | 4,465.38 | 0.00 ( | 965.38) | 27.58- |
| 4-400-480 | Other Operating Expense | 25,600.00 | 832.75 | 0.00 | 5,435.69 | 0.00 | 20,164.31 | 78.77 |
| 4-400-510 | Maintenance Contracts | 18,206.00 | 155.31 | 0.00 | 3,991.13 | 3,060.00 | 11,154.87 | 61.27 |
| 4-400-520 | Maintenance and Repairs | 7,500.00 | 95,507.24 | 0.00 | 100,241.42 | 0.00 ( | 92,741.42) | 236.55- |
| 4-400-650 | Pool Expens | 193,000.00 | 9,435.79 | 0.00 | 40,371.60 | 0.00 | 152,628.40 | 79.08 |
| 4-400-651 | Pool Salaries | 335,000.00 | 2,673.88 | 0.00 | 26,276.60 | 0.00 | 308,723.40 | 92.16 |
| 4-400-661 | Athletic Programs | 10,315.00 | 0.00 | 0.00 | 820.00 | 0.00 | 9,495.00 | 92.05 |
| 4-400-662 | Recreation Programs | 79,000.00 | 6,416.88 | 0.00 | 33,958.41 | 0.00 | 45,041.59 | 57.01 |
| 4-400-663 | Rec Program Salaries | 20,000.00 | 1,304.39 | 0.00 | 8,205.90 | 0.00 | 11,794.10 | 58.97 |
| 4-400-664 | Pfun Camp | 25,000.00 | 0.00 | 0.00 | 1,449.50 | 0.00 | 23,550.50 | 94.20 |
| 4-400-665 | Pfun Camp Salaries | 100,000.00 | 0.00 | 0.00 | 960.93 | 0.00 | 99,039.07 | 99.04 |
| 4-400-676 | Senior Center | 40,000.00 | 1,603.07 | 0.00 | 8,267.17 | 0.00 | 31,732.83 | 79.33 |
| 4-400-680 | Special Programs | 22,000.00 | 624.77 | 0.00 | 3,086.24 | 0.00 | 18,913.76 | 85.97 |
| 4-400-681 | Promotional Materials | 11,000.00 | 2,542.16 | 0.00 | 2,542.16 | 0.00 | 8,457.84 | 76.89 |
| 4-400-682 | Heritage House Museum | 0.00 | 0.00 | 0.00 | 24.98 | 0.00 ( | 24.98) | 0.00 |
| 4-400-689 | Farmers Market | 5,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 4,000.00 | 80.00 |
| TOTAL OPERATIONS & MAINTENANCE | | 1,898,101.00 | 193,597.36 | 1,104.00 | 627,007.32 | 16,608.99 | 1,255,588.69 | 66.15 |

FINANCIAL STATEMENT

AS OF: FEBRUARY 28TH, 2017

20 -General Fund

Parks & Recreation

DEPARTMENTAL EXPENDITURES

| | | CURRENT BUDGET | CURRENT PERIOD | PRIOR YEAR ADJUSTMENT | Y-T-D ACTUAL | Y-T-D ENCUMBRANCE | BUDGET BALANCE | % OF BUDGET |
|---|---|---|---|---|---|---|---|---|
| CAPITAL EXPENSE | | | | | | | | |
| 4-400-700 | Equipment | 34,000.00 | 0.00 | 0.00 | 26,791.00 | 10,754.45 | ( 3,545.45) | 10.43- |
| 4-400-720 | Improvements O/T Bldgs | 0.00 | 527.50 | 3,007.86 | 4,002.86 | 0.00 | ( 995.00) | 0.00 |
| TOTAL CAPITAL EXPENSE | | 34,000.00 | 527.50 | 3,007.86 | 30,793.86 | 10,754.45 | ( 4,540.45) | 13.35- |
| TOTAL Parks & Recreation | | 1,932,101.00 | 194,124.86 | 4,111.86 | 657,801.18 | 27,363.44 | 1,251,048.24 | 64.75 |

FINANCIAL STATEMENT

AS OF: FEBRUARY 28TH, 2017

20 -General Fund

Parks Maintenance

DEPARTMENTAL EXPENDITURES

| | | CURRENT BUDGET | CURRENT PERIOD | PRIOR YEAR ADJUSTMENT | Y-T-D ACTUAL | Y-T-D ENCUMBRANCE | BUDGET BALANCE | % OF BUDGET |
|---|---|---|---|---|---|---|---|---|
| OPERATIONS & MAINTENANCE_ | | | | | | | | |
| 4-550-000 | Salaries | 543,572.00 | 34,346.88 | 0.00 | 186,307.39 | 0.00 | 357,264.61 | 65.73 |
| 4-550-005 | Overtime | 6,000.00 | 183.53 | 0.00 | 2,098.40 | 0.00 | 3,901.60 | 65.03 |
| 4-550-006 | Overtime - Pfestivals | 6,000.00 | 0.00 | 0.00 | 1,888.77 | 0.00 | 4,111.23 | 68.52 |
| 4-550-010 | Employee Incentives | 9,000.00 | 415.38 | 0.00 | 2,076.90 | 0.00 | 6,923.10 | 76.92 |
| 4-550-015 | Employee Retirement | 71,273.00 | 4,630.58 | 0.00 | 25,863.16 | 0.00 | 45,409.84 | 63.71 |
| 4-550-020 | Social Security | 43,190.00 | 2,514.31 | 0.00 | 13,960.60 | 0.00 | 29,229.40 | 67.68 |
| 4-550-030 | Workers' Compensation | 9,317.00 | 0.00 | 0.00 | 8,865.12 | 0.00 | 451.88 | 4.85 |
| 4-550-040 | Employee Insurance | 102,648.00 | 7,369.51 | 0.00 | 35,780.93 | 0.00 | 66,867.07 | 65.14 |
| 4-550-050 | Unemployment Tax | 4,709.00 | 0.00 | 0.00 | 604.19 | 0.00 | 4,104.81 | 87.17 |
| 4-550-200 | Gasoline | 18,000.00 | 1,045.86 | 0.00 | 3,866.94 | 0.00 | 14,133.06 | 78.52 |
| 4-550-201 | Propane | 1,050.00 | 145.00 | 0.00 | 145.00 | 0.00 | 905.00 | 86.19 |
| 4-DEP-210 | Vehicle Mnt | 10,000.00 | 410.35 | 0.00 | 3,223.04 | 0.00 | 6,776.96 | 67.77 |
| 4-550-220 | Equipment Repair | 12,000.00 | 2,776.69 | 0.00 | 5,205.96 | 0.00 | 6,794.04 | 56.62 |
| 4-550-310 | Communications | 4,800.00 | 273.96 | 0.00 | 1,486.54 | 0.00 | 3,313.46 | 69.03 |
| 4-550-405 | Uniforms | 8,286.00 | 326.88 | 0.00 | 2,577.11 | 0.00 | 5,708.89 | 68.90 |
| 4-550-410 | Training and Education | 7,000.00 | 98.00 | 0.00 | 158.00 | 0.00 | 6,842.00 | 97.74 |
| 4-550-420 | Insurance | 4,400.00 | 0.00 | 0.00 | 5,221.97 | 0.00 | ( 821.97) | 18.68- |
| 4-550-430 | Office Supplies | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 100.00 |
| 4-550-433 | Chemicals | 2,500.00 | 217.87 | 0.00 | 285.66 | 0.00 | 2,214.34 | 88.57 |
| 4-550-440 | Small Tools/Equipment | 15,000.00 | 241.85 | 0.00 | 5,259.28 | 0.00 | 9,740.72 | 64.94 |
| 4-550-460 | Membership/Dues | 369.00 | 0.00 | 0.00 | 0.00 | 0.00 | 369.00 | 100.00 |
| 4-550-465 | Rentals/Leases | 4,000.00 | 206.80 | 0.00 | 1,891.57 | 0.00 | 2,108.43 | 52.71 |
| 4-550-470 | Software/Publications | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 100.00 |
| 4-550-472 | Landscaping | 9,000.00 | 0.00 | 0.00 | 778.11 | 0.00 | 8,221.89 | 91.35 |
| 4-550-480 | Other Operating Expenses | 20,000.00 | 6,102.28 | 0.00 | 11,331.52 | 0.00 | 8,668.48 | 43.34 |
| 4-550-520 | Maintenance and Repairs | 100,000.00 | 4,374.07 | 0.00 | 9,703.19 | 0.00 | 90,296.81 | 90.30 |
| 4-550-686 | Lake Pflugerville | 10,000.00 | 372.71 | 0.00 | 3,192.54 | 0.00 | 6,807.46 | 68.07 |
| TOTAL OPERATIONS & MAINTENANCE | | 1,025,614.00 | 66,052.51 | 0.00 | 331,771.89 | 0.00 | 693,842.11 | 67.65 |
| CAPITAL EXPENSE | | | | | | | | |
| TOTAL CAPITAL EXPENSE | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL Parks Maintenance | | 1,025,614.00 | 66,052.51 | 0.00 | 331,771.89 | 0.00 | 693,842.11 | 67.65 |
| *** FUND TOTAL EXPENDITURES *** | | 2,957,715.00 | 260,177.37 | 4,111.86 | 989,573.07 | 27,363.44 | 1,944,890.35 | 65.76 |

**WARNING** 2,253 RESTRICTED ACCOUNT(S) OMITTED FROM THIS REPORT