



**Fiscal Year 2019
Approved Budget
General Fund**

**Board Meeting
September 18, 2018**



September 18, 2018

To: Board of Directors

Re: FY 2019 General Fund Budget

This document serves to provide our Board of Directors with the FY 2019 revenues and expenditures budget for the General Fund. The budget reflects the anticipated operating and maintenance costs, capital and Trinity River Vision/Gateway Park/Panther Island Flood Control Project loan costs as well as anticipated revenues to reduce the risk of flooding in our communities and enhance the quality of life in our North Texas communities by creating recreational opportunities around TRWD infrastructure.

Projected revenues and expenditures for FY 2019 are shown in the table below.

	Budget FY 2018	Budget FY 2019	Variance	% Change
Revenues				
Taxes	10,121,000	12,000,000	1,879,000	18.57%
Oil and Gas	10,000,000	10,000,000	-	0.00%
TIF Revenues	-	4,100,820	4,100,820	100.00%
Other	1,695,856	2,272,470	576,614	34.00%
Recreation	1,221,923	1,356,780	134,857	11.04%
Total Revenues	23,038,779	29,730,070	6,691,291	29.04%
Expenditures				
Flood Control Operations	19,680,083	20,126,588	446,505	2.27%
Debt Service	-	4,100,820	4,100,820	100.00%
Recreation	1,834,386	2,013,140	178,754	9.74%
Total Expenditures	21,514,469	26,240,548	4,726,079	21.97%
Increase to Equity	1,524,310	3,489,522	1,965,212	128.92%
Trinity River Vision/Gateway Park/Panther Island Flood Control Project Loan				
Expenditures	20,960,929	12,643,897	(8,317,032)	-39.68%
Luminant TCEQ Trust	-	(80,000)	(80,000)	-100.00%
TIF Revenues	(4,151,826)		4,151,826	-100.00%
Reduction to Equity	16,809,103	12,563,897	(4,245,206)	-25.26%
Net Change in Equity	(15,284,793)	(9,074,375)	6,210,418	-40.63%

The FY 2019 budgeted operational revenues and expenditures have increased by \$5.5M and \$4.7M respectfully from the FY 2018 budget. General Obligation Debt for the Trinity River Vision/Gateway Park/Panther Island Flood Control Project of \$4.1 million was a new item added to the budget in FY 2019.

The District is sensitive to the escalating costs related to flood control and recreation and its impact to our communities. We continue to explore financing options that reduce the cost of capital investments and we prioritize our expenditures so that we can defer projects where possible and invest in the most important places to maintain system performance and reliability.

Attached please find the following sections which provide more detail concerning the FY 2019 revenues and expenditures budget:

Flood Control Operations

Budget at a Glance
Historical Revenue Review
FY 2019 Budget
Detailed FY 2019 Budget

Recreation

Budget at a Glance
Comparison of FY 2018 to FY 2019 Revenues and Expenditures
FY 2019 Budget
Detailed FY 2019 Budget

If there are any questions concerning the budget, please contact me at your convenience (sandy.newby@trwd.com)

Sincerely,



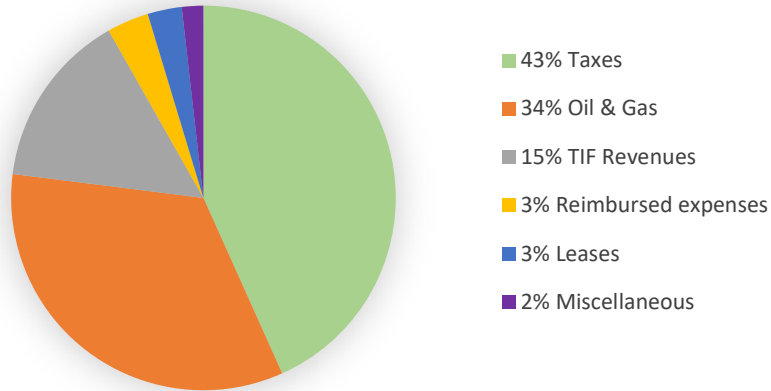
Sandy Newby
Director of Finance
TRWD

FLOOD CONTROL OPERATIONS

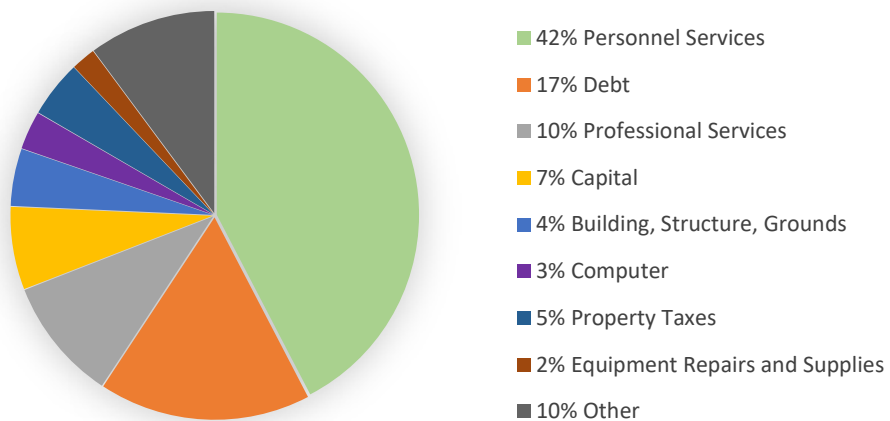
BUDGET AT A GLANCE

	Budget FY 2018	Budget FY 2019	Variance
Revenues			
Tax Revenue	\$10,121,000	\$12,000,000	\$1,879,000
Oil and Gas Revenue - Floodway Portion	\$7,863,227	\$9,343,640	\$1,480,413
TIF Revenues	\$0	\$4,100,820	\$4,100,820
Revenue from Reimbursable Expenses	\$650,000	\$972,600	\$322,600
Other Revenues	\$1,045,856	\$1,299,870	\$254,014
Subtotal Revenues	\$19,680,083	\$27,716,930	\$8,036,847
Expenditures			
O&M and Capital	\$17,330,083	\$19,153,988	\$1,823,905
Debt Service	\$0	\$4,100,820	\$4,100,820
Reimbursable Expenses	\$650,000	\$972,600	\$322,600
Storm Water Demonstration	\$1,700,000	\$0	(\$1,700,000)
Subtotal Expenditures	\$19,680,083	\$24,227,408	\$4,547,325
Net Change in Equity	\$0	\$3,489,522	\$3,489,522

FY 2019 Budgeted Revenues



FY 2019 Budgeted Expenditures



FLOOD CONTROL OPERATIONS

FY 2019 BUDGET

Revenues	Budget	Budget	Variance
	FY 2018	FY 2019	
Taxes	\$10,121,000	\$12,000,000	\$ 1,879,000
Oil and Gas	\$7,863,227	\$9,343,642	\$ 1,480,415
TIF Revenues	\$0	\$4,100,820	\$ 4,100,820
Interest Income	\$118,663	\$234,229	\$ 115,566
Leases	\$785,226	\$796,274	\$ 11,048
City of Fort Worth Reimbursement	\$500,000	\$850,000	\$ 350,000
Pollution Campaign Reimbursement	\$150,000	\$122,600	\$ (27,400)
Miscellaneous	\$141,967	\$269,367	\$ 127,400
Total Revenues	\$19,680,083	\$27,716,932	\$8,036,849

Expenditures	Budget	Budget	Variance
	FY 2018	FY 2019	
Auto	\$31,769	\$32,772	1,003
Building, Structure, Grounds	\$1,386,361	\$1,114,021	(272,340)
Communication Equipment	\$53,078	\$84,200	31,122
Computer	\$609,340	\$744,434	135,094
Education	\$85,830	\$82,491	(3,339)
Environmental	\$217,850	\$317,350	99,500
Equipment Repairs And Supplies, Tools, Attachments	\$483,780	\$475,733	(8,047)
Fuel	\$255,703	\$229,480	(26,223)
Furniture And Fixtures	\$7,325	\$8,110	785
Insurance	\$152,489	\$140,851	(11,638)
Public Information *	\$140,000	\$122,600	(17,400)
Property Tax Collection	\$665,000	\$750,000	85,000
Property Taxes	\$349,000	\$349,000	-
Miscellaneous Admin Expense	\$228,497	\$370,162	141,665
Contract Labor	\$228,500	\$231,500	3,000
Miscellaneous Facilities	\$85,606	\$56,382	(29,224)
Office Supplies	\$43,785	\$46,488	2,703
Operating Lease Expense	\$12,400	\$12,400	-
Personnel Services	\$9,823,174	\$10,296,413	473,239
Elections	\$0	\$350,000	350,000
Professional Services	\$1,681,705	\$2,023,079	341,374
Rental	\$114,917	\$188,230	73,313
Service Contracts	\$6,513	\$7,782	1,269
Stream Gauging	\$215,000	\$220,000	5,000
Utilities	\$201,961	\$271,110	69,149
Capital - Floodway Trail Additions *	\$500,000	\$850,000	350,000
Capital - other	\$2,100,500	\$752,000	(1,348,500)
Debt	\$0	\$4,100,820	4,100,820
Total Expenditures	\$19,680,083	\$24,227,405	\$4,547,322

* Reimbursable expenses

GENERAL FUND	Actuals FY 2017	Budget FY 2018	Budget FY 2019	Variance FY 2019	% Change FY 2019
Operating					
AUTO					
742501 AUTO EXPENSE	35,245	31,769	32,772	1,003	3.16 %
Total AUTO	35,245	31,769	32,772	1,003	3.16 %
BUILDING, STRUCTURE, GROUNDS					
722501 BUILDING, STRUCTURE, GROUNDS	1,135,421	1,386,361	1,114,021	(272,340)	-19.64%
Total BUILDING, STRUCTURE, GROUNDS	1,135,421	1,386,361	1,114,021	(272,340)	-19.64%
COMMUNICATION EQUIPMENT					
734001 COMMUNICATION EQUIPMENT & SUPP	19,595	53,078	84,200	31,122	58.63 %
Total COMMUNICATION EQUIPMENT	19,595	53,078	84,200	31,122	58.63 %
COMPUTER					
743501 COMPUTER HARDWARE MAINTENANCE/SUPPORT	504,026	249,090	131,290	(117,800)	-47.29%
743502 COMPUTER SOFTWARE MAINTENANCE/SUPPORT	267,153	312,750	428,464	115,714	37.00%
743506 New Software	0	3,800	9,500	5,700	150.00%
743507 New Technology Hardware	0	43,700	175,180	131,480	300.87%
Total COMPUTER	771,179	609,340	744,434	135,094	22.17%
CONTRIBUTION EXPENSE					
745801 CONTRIBUTION EXPENSE	95,197	-	-	-	0.00 %
Total CONTRIBUTION EXPENSE	95,197	-	-	-	0.00%
EDUCATION					
741500 EDUCATION/CONFERENCES	48,921	76,000	73,528	(2,472)	-3.25 %
741501 TUITION REIMBERSEMENT EXPENSE	10,246	9,830	8,963	(867)	-8.82 %
Total EDUCATION	59,167	85,830	82,491	(3,339)	-3.89%
ENVIRONMENTAL					
724005 ENVIRONMENTAL REGULATION	310	850	850	-	0.00 %
724007 HAZARDOUS MATERIALS DISPOSAL	9,330	13,500	13,000	(500)	-3.70 %
741009 ENVIRONMENTAL FEES	135,479	203,500	303,500	100,000	49.14 %
Total ENVIRONMENTAL	145,119	217,850	317,350	99,500	45.67 %
EQUIPMENT REPAIRS AND SUPPLIES, TOOLS, ATTACHMENTS					
732001 EQUIPMENT REPAIRS	455,822	406,901	406,838	(63)	-0.02 %
732003 TOOLS AND ATTACHMENTS	78	76,879	68,895	(7,984)	-10.39 %
Total EQUIPMENT REPAIRS AND SUPPLIES, TOOLS, ATTACHMENTS	455,900	483,780	475,733	(8,047)	-1.66 %
FUEL					
731001 DIESEL	97,583	150,000	125,000	(25,000)	-16.67%
731002 GASOLINE	87,586	90,000	90,000	-	0.00%
731003 LUBRICANTS	5,128	7,500	7,500	-	0.00%
731004 ALTERNATIVE FUELS	2,456	3,500	3,750	250	7.14%
731005 AVIATION FUELS	2,414	4,703	3,230	(1,473)	-31.32%
Total FUEL	195,167	255,703	229,480	(26,223)	-10.26%
FURNITURE AND FIXTURES					
726001 FURNITURE AND FIXTURES	9,419	7,325	8,110	785	10.72 %
Total FURNITURE AND FIXTURES	9,419	7,325	8,110	785	10.72 %
GENERAL LIABILITY INSURANCE					
744501 PROPERTY INSURANCE	77,137	95,303	90,553	(4,750)	-4.98 %
744508 LIABILITY INSURANCE	38,235	57,186	50,298	(6,888)	-12.04 %
Total GENERAL LIABILITY INSURANCE	115,372	152,489	140,851	(11,638)	-7.63 %
PUBLIC INFORMATION					
745503 PUBLIC INFORMATION - REIMBURSABLE EXPENSE	154,917	140,000	122,600	(17,400)	-12.43%
Total PUBLIC INFORMATION	154,917	140,000	122,600	(17,400)	-12.43%
PROPERTY TAX COLLECTION					
745506 TAX COLLECTION EXPENSE	654,292	665,000	750,000	85,000	12.78 %
Total PROPERTY TAX COLLECTION	654,292	665,000	750,000	85,000	12.78%
PROPERTY TAXES					
745516 PROPERTY TAXES	385,188	349,000	349,000	-	0.00 %
Total PROPERTY TAXES	385,188	349,000	349,000	-	0.00%

GENERAL FUND	Actuals FY 2017	Budget FY 2018	Budget FY 2019	Variance FY 2019	% Change FY 2019
MISCELLANEOUS ADMIN EXPENSE					
742001 BUSINESS AND TRAVEL EXPENSES	97,645	89,934	100,631	10,697	11.89%
742002 MEMBERSHIP DUES	24,763	36,033	66,291	30,258	83.97%
742003 REFERENCE MATERIALS	20,742	34,362	35,111	749	2.18%
742004 POSTAGE	10,785	11,930	11,930	-	0.00%
745501 LEGAL NOTICES	7,195	8,780	30,780	22,000	250.57%
745509 SPECIAL EVENTS / PROMOTIONS	41,383	26,203	109,034	82,831	316.11%
745599 MISCELLANEOUS ADMINISTRATION	22,513	21,255	16,385	(4,870)	-22.91%
Total MISCELLANEOUS ADMIN EXPENSE	225,026	228,497	370,162	141,665	62.00%
CONTRACT LABOR					
727001 CONTRACT LABOR - FACILITIES	212,627	228,500	231,500	3,000	1.31%
Total CONTRACT LABOR	212,627	228,500	231,500	3,000	1.31%
MISCELLANEOUS FACILITIES					
727002 SAFETY SUPPLIES	52,908	60,606	56,382	(4,224)	-6.97%
725001 CATHODIC PROTECTION	2,143	25,000	-	(25,000)	-100.00%
Total MISCELLANEOUS FACILITIES	55,051	85,606	56,382	(29,224)	-34.14%
OFFICE SUPPLIES					
743001 PHOTO AND VIDEO SUPPLIES	1,643	2,995	4,040	1,045	34.89%
743002 OFFICE SUPPLIES	29,650	25,780	26,868	1,088	4.22%
743003 PRINTING, GRAPHICS, REPRODUCTION	10,271	15,010	15,580	570	3.80%
Total OFFICE SUPPLIES	41,564	43,785	46,488	2,703	6.17%
OPERATING LEASE EXPENSE					
733003 OPERATING LEASE EXPENSE	12,400	12,400	12,400	-	0.00%
Total OPERATING LEASE EXPENSE	12,400	12,400	12,400	-	0.00%
PERSONNEL SERVICES					
711000 SALARIES	5,640,789	6,343,094	6,675,086	331,992	5.23%
714000 RETIREMENT CONTRIBUTION	606,926	650,993	697,788	46,795	7.19%
744002 MEDICAL	1,812	2,603	2,508	(95)	-3.65%
744003 EMPLOYEE RECOG AND WELLNESS	25,928	65,123	50,208	(14,915)	-22.90%
744005 EMPLOYMENT ADS	2,220	2,850	2,470	(380)	-13.33%
744502 WORKMAN'S COMP INSURANCE	112,225	118,177	151,209	33,032	27.95%
744503 GROUP HEALTH INSURANCE	1,158,141	2,245,894	2,330,665	84,771	3.77%
744505 COBRA PREMIUMS	11,712	9,500	9,500	-	0.00%
744507 RETIREE PREMIUMS	70,466	132,050	98,800	(33,250)	-25.18%
744510 POST EMPLOYMENT BENEFITS EXPENSE	254,100	252,890	278,179	25,289	10.00%
Total PERSONNEL SERVICES	7,884,319	9,823,174	10,296,413	473,239	4.82%
ELECTIONS					
741011 ELECTIONS	232,346	-	350,000	350,000	100.00%
Total ELECTIONS	232,346	-	350,000	350,000	100.00%
PROFESSIONAL SERVICES					
741001 LEGAL FEES	851,846	482,600	778,800	296,200	61.38%
741002 AUDIT FEES	105,299	106,191	108,170	1,979	1.86%
741003 ENGINEERING FEES	73,663	-	-	-	0.00%
741004 SURVEYING FEES	6,268	16,976	16,976	-	0.00%
741005 APPRAISAL FEES	0	1,140	1,140	-	0.00%
741006 CONSULTING FEES	1,308,170	1,073,703	1,116,898	43,195	4.02%
741007 CONTRACT LABOR - PROFESSIONAL	195	1,000	1,000	-	0.00%
741099 MISC PROFESSIONAL FEE	20	95	95	-	0.00%
Total PROFESSIONAL SERVICES	2,345,461	1,681,705	2,023,079	341,374	20.30%
RENTAL					
733001 EQUIPMENT RENTAL	94,636	112,447	185,760	73,313	65.20%
733002 MISCELLANEOUS RENTAL	2,494	2,470	2,470	-	0.00%
Total RENTAL	97,130	114,917	188,230	73,313	63.80%
SERVICE CONTRACTS					
745001 GENERAL SERVICE CONTRACTS	5,095	6,513	7,782	1,269	19.48%
Total SERVICE CONTRACTS	5,095	6,513	7,782	1,269	19.48%

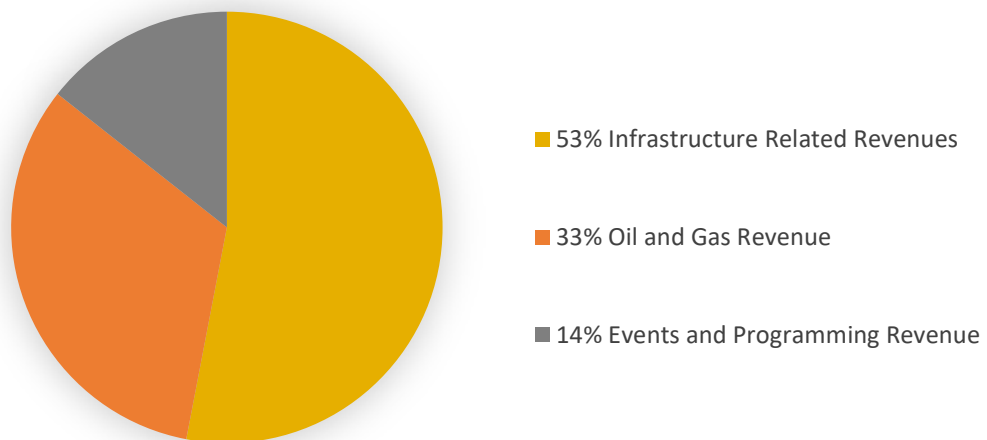
GENERAL FUND	Actuals FY 2017	Budget FY 2018	Budget FY 2019	Variance FY 2019	% Change FY 2019
STREAM GAUGING					
723000 STREAM GAUGING STATIONS	181,023	215,000	220,000	5,000	0.02 %
Total STREAM GAUGING	181,023	215,000	220,000	5,000	0.02 %
UTILITIES					
721001 TELEPHONE	88,767	83,016	151,926	68,910	83.01 %
721002 GAS	11,581	17,163	13,419	(3,744)	-21.81 %
721003 ELECTRICITY	65,322	73,037	67,697	(5,340)	-7.31 %
721005 WATER & SEWER	38,912	28,745	38,068	9,323	32.43 %
Total UTILITIES	204,582	201,961	271,110	69,149	34.24 %
Total Operating	15,727,802	17,079,583	18,524,588	1,445,005	8.46%
Capital					
BUILDINGS					
152202 ADMINISTRATIVE BUILDING	-	-	100,000	100,000	100.00 %
152207 SMALL STRUCTURES	-	1,700,000	150,000	(1,550,000)	-91.18 %
Total BUILDINGS	-	1,700,000	250,000	(1,450,000)	-85.29 %
FLOOD CONTROL					
155000 FLOOD CONTROL - STREAM GAUGES	19,579	-	-	-	0.00 %
Total FLOOD CONTROL	19,579	-	-	-	0.00 %
LAND					
150100 LAND	84,399	-	25,000	25,000	100.00 %
150200 ENVIRONMENTAL	5,463	-	-	-	0.00 %
Total LAND	89,862	-	25,000	25,000	100.00 %
MACHINERY AND EQUIPMENT					
153003 TRUCKS, PICKUPS, TRAILERS	203,741	55,500	373,000	317,500	572.07 %
153009 TRACTORS, MOWERS, SPRAYERS	125,522	-	15,000	15,000	100.00 %
153011 BOATS AND MOTORS	-	-	39,000	39,000	100.00 %
153018 HEAVY EQUIPMENT	-	345,000	-	(345,000)	-100.00 %
153029 SURVEY EQUIPMENT	19,900	-	50,000	50,000	100.00 %
Total MACHINERY AND EQUIPMENT	349,163	400,500	477,000	76,500	19.10 %
OPERATIONAL					
157001 TRAILS AND TRAILHEADS - REIMBURSABLE EXPENSE	1,000	500,000	850,000	350,000	70.00 %
Total OPERATIONAL	1,000	500,000	850,000	350,000	70.00 %
Total Capital	459,604	2,600,500	1,602,000	(998,500)	-38.40%
Debt					
BOND EXPENSE					
752229 PAYING AGENT FEES-2018 GEN OBLIG DEBT	-	-	200	200	100.00 %
753011 BOND ISSUANCE EXPENSE-2018 GEN OBLIG DEBT	-	-	200,000	200,000	100.00 %
Total BOND EXPENSE	-	-	200,200	200,200	100.00 %
BONDS PAYABLE (NET)-LONG TERM					
251029 BONDS PAYABLE-2018 GEN OBLIG DEBT-LONG TERM	-	-	2,135,000	2,135,000	100.00 %
Total BONDS PAYABLE (NET)-LONG TERM	-	-	2,135,000	2,135,000	100.00 %
INTEREST EXPENSE					
751230 INTEREST EXPENSE- 2018 GEN OBLIG DEBT	-	-	1,765,620	1,765,620	100.00 %
Total INTEREST EXPENSE	-	-	1,765,620	1,765,620	100.00 %
Total Debt	-	-	4,100,820	4,100,820	100.00 %
TOTAL	16,187,406	19,680,083	24,227,408	4,547,325	23.11%

RECREATION

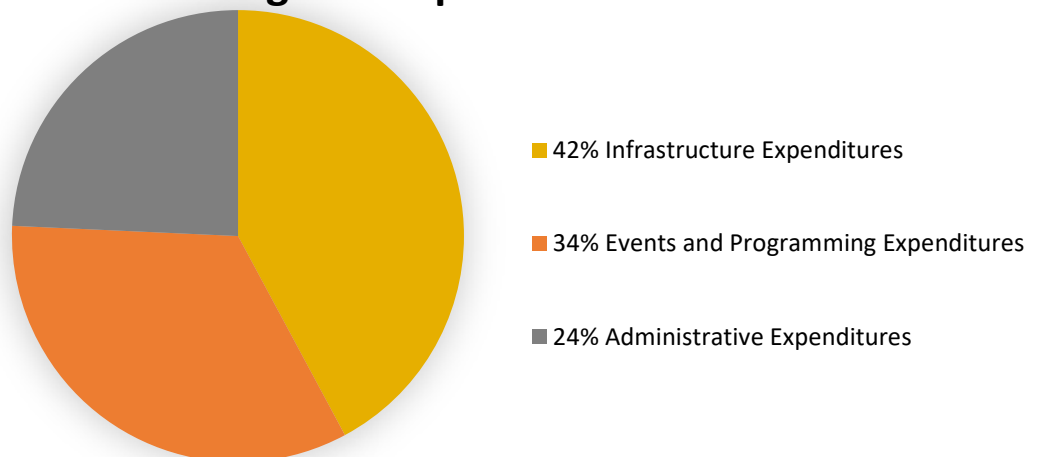
BUDGET AT A GLANCE

Revenues	Budget 2018	Budget 2019	Variance
Events and Programming	\$262,500	\$289,500	\$27,000
Infrastructure Related Revenue	\$959,423	\$1,067,280	\$107,857
Oil and Gas Revenue	\$612,463	\$656,360	\$43,897
Total Revenues	\$1,834,386	\$2,013,140	\$178,754
Expenditures			
Events and Programming	\$638,000	\$675,500	\$37,500
Infrastructure Expenditures	\$659,715	\$848,725	\$189,010
Administrative Expenditures	\$536,671	\$488,915	(\$47,756)
Total Expenditures	\$1,834,386	\$2,013,140	\$178,754
Net Expenditures	\$0	\$0	\$0

FY 2019 Budgeted Revenues



FY 2019 Budgeted Expenditures



Recreation Fund Budget - FY2018

	Budgeted Expenditures FY2018	Budgeted Revenues FY2018	Profit/ (Loss)
Events & Programming			
Fort Worth Fourth	\$350,000	\$230,000	(\$120,000)
Fall Trash Bash	\$91,500	\$10,000	(\$81,500)
Spring Trash Bash	\$40,000	\$5,000	(\$35,000)
Mayfest	\$20,000	\$0	(\$20,000)
Flyfest	\$30,000	\$15,000	(\$15,000)
Trout Stockings	\$20,000	\$0	(\$20,000)
Marine Creek Health and Safety Fair	\$7,000	\$0	(\$7,000)
Adopt a Drain	\$10,000	\$2,500	(\$7,500)
Miscellaneous Events	\$26,500	\$0	(\$26,500)
Program Support	\$43,000	\$0	(\$43,000)
Total Events & Programming	\$638,000	\$262,500	(\$375,500)

	Budgeted Expenditures FY2018	Budgeted Revenues FY2018	Profit/ (Loss)
Infrastructure Expenditures & Related Revenue			
Cowtown Water Sport Complex	\$5,100	\$20,000	\$14,900
Woodshed Restaurant	\$1,000	\$211,000	\$210,000
Coyote Drive-In Theatre	\$50,460	\$175,000	\$124,540
Twin Points Park	\$221,425	\$200,000	(\$21,425)
Eagle Mountain Park	\$60,925	\$0	(\$60,925)
Panther Island Facilities	\$142,405	\$90,000	(\$52,405)
Miscellaneous Permits	\$0	\$1,000	\$1,000
Bridgeport & EM Leases	\$0	\$212,423	\$212,423
Trailhead Construction	\$50,000	\$50,000	\$0
Public Art & Signs	\$80,000	\$0	(\$80,000)
Trailhead maintenance *	\$188,400	\$0	(\$188,400)
Total Infrastructure Expenditures & Related Revenue	\$799,715	\$959,423	\$159,708

	Budgeted Expenditures FY2018	Budgeted Revenues FY2018	Profit/ (Loss)
Administrative Support Costs			
Personnel Services	\$375,293		(\$375,293)
Administrative Support Services	\$161,378		(\$161,378)
Oil & Gas Revenue - Recreation Portion *	\$0	\$752,463	\$752,463
Total Administration	\$536,671	\$752,463	\$215,792

Total Recreation	\$1,974,386	\$1,974,386	\$0
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*\$140,000 of Trailhead Maintenance was budgeted in General Fund in FY18 but should have been budgeted as a Recreation cost. For accurate comparison purposes, the budget adjustment is reflected in FY18's budget as though it was budgeted as a Recreation cost. The Oil & Gas Revenues were adjusted as well to reflect the revenues required to support recreation.

Recreation Fund Budget - FY2019

	Budgeted Expenditures FY2019	Budgeted Revenues FY2019	Profit/ (Loss)	Net Decrease/ (Increase)
Events & Programming				
Fort Worth Fourth	\$370,000	\$235,000	(\$135,000)	(\$15,000)
Fall Trash Bash	\$91,500	\$20,000	(\$71,500)	\$10,000
Spring Trash Bash	\$40,000	\$20,000	(\$20,000)	\$15,000
Mayfest	\$20,000	\$0	(\$20,000)	\$0
Flyfest	\$45,500	\$12,000	(\$33,500)	(\$18,500)
Trout Stockings	\$25,000	\$0	(\$25,000)	(\$5,000)
Marine Creek Health and Safety Fair	\$12,000	\$0	(\$12,000)	(\$5,000)
Adopt a Drain	\$3,100	\$2,500	(\$600)	\$6,900
Miscellaneous Events	\$11,500	\$0	(\$11,500)	\$15,000
Program Support	\$56,900	\$0	(\$56,900)	(\$13,900)
Total Events & Programming	\$675,500	\$289,500	(\$386,000)	(\$10,500)

	Budgeted Expenditures FY2019	Budgeted Revenues FY2019	Profit/ (Loss)	Net Decrease/ (Increase)
Infrastructure Expenditures & Related Revenue				
Cowtown Water Sport Complex	\$4,500	\$0	(\$4,500)	(\$19,400)
Woodshed Restaurant	\$3,000	\$211,000	\$208,000	(\$2,000)
Coyote Drive-In Theatre	\$60,350	\$175,000	\$114,650	(\$9,890)
Twin Points Park	\$136,000	\$275,000	\$139,000	\$160,425
Eagle Mountain Park	\$42,425	\$0	(\$42,425)	\$18,500
Panther Island Facilities	\$176,050	\$95,000	(\$81,050)	(\$28,645)
Miscellaneous Permits	\$0	\$1,000	\$1,000	\$0
Bridgeport & EM Leases	\$0	\$160,280	\$160,280	(\$52,143)
Trailhead Construction	\$200,000	\$150,000	(\$50,000)	(\$50,000)
Public Art & Signs	\$50,000	\$0	(\$50,000)	\$30,000
Trailhead maintenance	\$176,400	\$0	(\$176,400)	\$12,000
Total Infrastructure Expenditures & Related Revenue	\$848,725	\$1,067,280	\$218,555	\$58,847

	Budgeted Expenditures FY2019	Budgeted Revenues FY2019	Profit/ (Loss)	Net Decrease/ (Increase)
Administrative Support Costs				
Personnel Services	\$396,205	\$0	(\$396,205)	(\$20,912)
Administrative Support Services	\$92,710	\$0	(\$92,710)	\$68,668
Oil & Gas Revenue - Recreation Portion	\$0	\$656,360	\$656,360	(\$96,103)
Total Administration	\$488,915	\$656,360	\$167,445	(\$48,347)

Total Recreation	\$2,013,140	\$2,013,140	\$0	\$0
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RECREATION

FY 2019 BUDGET

Revenues	Budget FY 2018	Budget FY 2019	Variance FY 2019
Events and Programming	\$262,500	\$289,500	\$27,000
Infrastructure Related Revenue	\$909,423	\$917,280	\$7,857
City of Fort Worth Reimbursement	\$50,000	\$150,000	\$100,000
Oil and Gas Revenue	\$612,463	\$656,360	\$43,897
Total Revenues	\$1,834,386	\$2,013,140	\$178,754

Expenditures	Budget FY 2018	Budget FY 2019	Variance FY 2019
Auto	\$1,201	\$1,249	\$48
Building, Structure, Grounds	\$347,734	\$328,395	(\$19,339)
Communication Equipment	\$662	\$2,300	\$1,638
Computer	\$31,002	\$51,286	\$20,284
Education	\$3,702	\$3,569	(\$133)
Equipment Repairs And Supplies, Tools, Attachments	\$1,770	\$807	(\$963)
Fuel	\$248	\$170	(\$78)
Furniture And Fixtures	\$175	\$190	\$15
General Liability Insurance	\$8,026	\$7,413	(\$613)
Miscellaneous Admin Expense	\$711,313	\$686,588	(\$24,725)
Miscellaneous Facilities	\$26,124	\$25,628	(\$496)
Office Supplies	\$60,015	\$1,552	(\$58,463)
Personnel Services	\$375,294	\$396,205	\$20,911
Professional Services	\$37,590	\$22,399	(\$15,191)
Rental	\$55,993	\$45,920	(\$10,073)
Service Contracts	\$278	\$278	\$0
Utilities	\$123,259	\$136,191	\$12,932
Capital - Trailhead Construction *	\$50,000	\$150,000	\$100,000
Capital - Other	\$0	\$153,000	\$153,000
Total Expenditures	\$1,834,386	\$2,013,140	\$178,754

* Reimbursable expenses

GENERAL RECREATION FUND	Actuals	Budget	Budget	Variance	% Change
	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019
Operating					
AUTO					
742501 AUTO EXPENSE	1,143	1,201	1,249	48	4.00%
Total AUTO	1,143	1,201	1,249	48	4.00%
BUILDING, STRUCTURE, GROUNDS					
722501 BUILDING, STRUCTURE, GROUNDS	310,208	347,734	328,395	(19,339)	-5.56%
Total BUILDING, STRUCTURE, GROUNDS	310,208	347,734	328,395	(19,339)	-5.56%
COMMUNICATION EQUIPMENT					
734001 COMMUNICATION EQUIPMENT & SUPP	425	662	2,300	1,638	247.43 %
Total COMMUNICATION EQUIPMENT	425	662	2,300	1,638	247.43 %
COMPUTER					
743501 COMPUTER HARDWARE MAINTENANCE/SUPPORT	24,001	13,110	6,910	(6,200)	-47.29%
743502 COMPUTER SOFTWARE MAINTENANCE/SUPPORT	11,141	15,392	24,656	9,264	60.19%
743506 New Software	-	200	10,500	10,300	5150.00%
743507 New Technology Hardware	-	2,300	9,220	6,920	300.87%
Total COMPUTER	35,142	31,002	51,286	20,284	65.43%
EDUCATION					
741500 EDUCATION/CONFERENCES	2,221	3,472	3,342	(130)	-3.74%
741501 TUITION REIMBERSEMENT EXPENSE	171	230	227	(3)	-1.26 %
Total EDUCATION	2,392	3,702	3,569	(133)	-3.57 %
EQUIPMENT REPAIRS AND SUPPLIES, TOOLS, ATTACHMENTS					
732001 EQUIPMENT REPAIRS	353	279	302	23	8.24 %
732003 TOOLS AND ATTACHMENTS	4	1,491	505	(986)	-66.13 %
Total EQUIPMENT REPAIRS AND SUPPLIES, TOOLS, ATTACHMENTS	357	1,770	807	(963)	-54.41 %
FUEL					
731005 AVIATION FUELS	115	248	170	(78)	-31.45%
Total FUEL	115	248	170	(78)	-31.45%
FURNITURE AND FIXTURES					
726001 FURNITURE AND FIXTURES	278	175	190	15	8.57 %
Total FURNITURE AND FIXTURES	278	175	190	15	8.57 %
GENERAL LIABILITY INSURANCE					
744501 PROPERTY INSURANCE	3,673	5,016	4,766	(250)	-4.98 %
744508 LIABILITY INSURANCE	1,821	3,010	2,647	(363)	-12.06%
Total GENERAL LIABILITY INSURANCE	5,494	8,026	7,413	(613)	-7.64%
MISCELLANEOUS ADMIN EXPENSE					
742001 BUSINESS AND TRAVEL EXPENSES	4,241	3,302	3,749	447	13.54%
742002 MEMBERSHIP DUES	959	1,033	2,231	1,198	115.97%
742003 REFERENCE MATERIALS	442	1,193	1,180	(13)	-1.09%
742004 POSTAGE	408	470	470	-	0.00%
745501 LEGAL NOTICES	76	120	120	-	0.00%
745503 PUBLIC INFORMATION	7,377	-	-	-	0.00%
745509 SPECIAL EVENTS / PROMOTIONS	740,623	694,100	667,723	(26,377)	-3.80%
745599 MISCELLANEOUS ADMINISTRATION	12,159	11,095	11,115	20	0.18%
Total MISCELLANEOUS ADMIN EXPENSE	766,285	711,313	686,588	(24,725)	-3.48%
MISCELLANEOUS FACILITIES					
727001 CONTRACT LABOR - FACILITIES	15,135	16,000	23,000	7,000	43.75 %
727002 SAFETY SUPPLIES	1,159	10,124	2,628	(7,496)	-74.04 %
Total MISCELLANEOUS FACILITIES	16,294	26,124	25,628	(496)	-1.90 %
OFFICE SUPPLIES					
743001 PHOTO AND VIDEO SUPPLIES	77	105	160	55	52.38 %
743002 OFFICE SUPPLIES	710	620	572	(48)	-7.74 %
743003 PRINTING, GRAPHICS, REPRODUCTION	33,812	59,290	820	(58,470)	-98.62 %
Total OFFICE SUPPLIES	34,599	60,015	1,552	(58,463)	-97.41 %

GENERAL RECREATION FUND	Actuals FY 2017	Budget FY 2018	Budget FY 2019	Variance FY 2019	% Change FY 2019
PERSONNEL SERVICES					
711000 SALARIES	289,165	247,364	260,343	12,979	5.25%
714000 RETIREMENT CONTRIBUTION	30,977	26,016	27,833	1,817	6.98%
744002 MEDICAL	86	137	132	(5)	-3.65%
744003 EMPLOYEE RECOG AND WELLNESS	1,235	3,428	2,643	(785)	-22.90%
744005 EMPLOYMENT ADS	106	150	130	(20)	-13.33%
744502 WORKMAN'S COMP INSURANCE	5,491	3,677	4,687	1,010	27.47%
744503 GROUP HEALTH INSURANCE	51,512	73,762	80,096	6,334	8.59%
744505 COBRA PREMIUMS	558	500	500	-	0.00%
744507 RETIREE PREMIUMS	3,356	6,950	5,200	(1,750)	-25.18%
744510 POST EMPLOYMENT BENEFITS EXPENSE	12,100	13,310	14,641	1,331	10.00%
Total PERSONNEL SERVICES	394,586	375,294	396,205	20,911	5.57%
PROFESSIONAL SERVICES					
741001 LEGAL FEES	138	400	200	(200)	-50.00 %
741002 AUDIT FEES	3,219	3,484	3,588	104	2.99 %
741004 SURVEYING FEES	94	104	104	-	0.00 %
741005 APPRAISAL FEES	-	60	60	-	0.00 %
741006 CONSULTING FEES	17,289	33,537	18,442	(15,095)	-45.01%
741099 MISC PROFESSIONAL FEE	1	5	5	-	0.00 %
Total PROFESSIONAL SERVICES	20,741	37,590	22,399	(15,191)	-40.41%
RENTAL					
733001 EQUIPMENT RENTAL	45,036	55,863	45,790	(10,073)	-18.03%
733002 MISCELLANEOUS RENTAL	119	130	130	-	0.00 %
Total RENTAL	45,155	55,993	45,920	(10,073)	-17.99%
SERVICE CONTRACTS					
745001 GENERAL SERVICE CONTRACTS	217	278	278	-	0.00 %
Total SERVICE CONTRACTS	217	278	278	-	0.00 %
UTILITIES					
721001 TELEPHONE	3,301	3,504	6,794	3,290	93.89%
721002 GAS	7,003	11,077	8,051	(3,026)	-27.32%
721003 ELECTRICITY	62,670	59,423	65,363	5,940	10.00%
721005 WATER & SEWER	42,302	49,255	55,983	6,728	13.66%
Total UTILITIES	115,276	123,259	136,191	12,932	10.49 %
Total Operating	1,748,707	1,784,386	1,710,140	(74,246)	-4.16%
Capital					
BUILDINGS					
152207 SMALL STRUCTURES	-	-	13,000	13,000	100.00 %
Total BUILDINGS	-	-	13,000	13,000	100.00 %
MACHINERY AND EQUIPMENT					
153009 TRACTORS, MOWERS, ATVS, SPRAYERS	-	-	15,000	15,000	100.00 %
153030 HVAC Systems	-	-	75,000	75,000	100.00 %
Total MACHINERY AND EQUIPMENT	-	-	90,000	90,000	100.00 %
OPERATIONAL					
157001 TRAILS AND TRAILHEADS	1,322,552	50,000	200,000	150,000	300.00%
Total OPERATIONAL	1,322,552	50,000	200,000	150,000	300.00%
Total Capital	1,322,552	50,000	303,000	253,000	506.00%
TOTAL	3,071,259	1,834,386	2,013,140	178,754	9.74%