



**COMAL COUNTY, TEXAS
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
2015**

OTHER SUPPLEMENTARY INFORMATION

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

REVENUES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL REVENUES				
Ad Valorem Taxes:				
Current	\$ 27,806,733	\$ 27,806,733	\$ 26,519,908	\$ (1,286,825)
Delinquent	325,000	325,000	334,051	9,051
Penalty and interest	250,000	250,000	213,503	(36,497)
TOTAL AD VALOREM TAXES	28,381,733	28,381,733	27,067,462	(1,314,271)
Sales and use tax	11,400,000	11,400,000	11,193,094	(206,906)
Mixed drinks tax	400,000	400,000	574,553	174,553
Bingo tax	10,000	10,000	7,255	(2,745)
Other taxes	50,000	50,000	56,272	6,272
Interest on deposits	460,000	460,000	77,659	(382,341)
Miscellaneous	102,000	102,000	142,158	40,158
TOTAL GENERAL REVENUES	40,803,733	40,803,733	39,118,453	(1,685,280)
PROGRAM REVENUES:				
Fees of Office:				
District Clerk	280,000	280,000	269,078	(10,922)
County Court-at-Law	180,000	180,000	151,983	(28,017)
County Judge	500	500	150	(350)
County Clerk	1,200,000	1,200,000	1,245,085	45,085
County Attorney	25,000	25,000	18,439	(6,561)
Sheriff	207,500	207,500	160,874	(46,626)
Tax Assessor-Collector	1,300,000	1,300,000	1,431,304	131,304
Justices of the Peace	350,000	350,000	340,056	(9,944)
Constables	6,000	6,000	5,971	(29)
TOTAL FEES OF OFFICE	3,549,000	3,549,000	3,622,940	73,940
Charges for services				
Alcoholic beverage licenses	42,000	42,000	16,926	(25,074)
Flood zone permits	35,000	35,000	1,840	(33,160)
Criminal Justice fees	93,000	93,000	86,186	(6,814)
County fee for the support of the judiciary	6,000	6,000	5,083	(917)
Courthouse security fees	95,000	95,000	91,350	(3,650)
Arrest fees	110,000	110,000	89,138	(20,862)
Fines	1,100,000	1,100,000	708,557	(391,443)
Legal fees	90,000	90,000	83,003	(6,997)
Court initiated guardianship fee	5,000	5,000	10,260	5,260
Pay phone commission	150,000	150,000	138,447	(11,553)
NISI fees	70,000	70,000	100,746	30,746
Comal I.S.D.	238,000	238,000	191,884	(46,116)
Auto Theft Task Force	67,000	136,929	69,448	(67,481)
Social Security Administration	5,000	5,000	1,400	(3,600)
D. E. A. and U. S. M. reimbursements	34,000	34,000	23,287	(10,713)
Inmate housing - federal, state and other counties	-	-	12,925	12,925
Public health fees	-	-	-	-
Environmental health fees	150,000	150,000	192,715	42,715
W.O.R.D. and C.O.E. contracts	301,259	301,259	240,725	(60,534)
Animal control fees	7,500	7,500	10,660	3,160
District Attorney	35,000	35,000	38,344	3,344
District Court Administration - Hays and Caldwell Counties	70,000	70,000	73,875	3,875
Bond supervision fees	8,000	8,000	(2,370)	(10,370)
Recycling fees	98,000	98,000	131,441	33,441
Other reimbursements	68,000	68,000	179,860	111,860
TOTAL CHARGES FOR SERVICES	2,877,759	2,947,688	2,495,730	(451,958)

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

REVENUES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>PROGRAM REVENUES:</u> (Continued)				
Operating grants and contributions				
Judicial supplements	\$ 165,000	\$ 165,000	\$ 187,251	\$ 22,251
State Criminal Alien Assistance	50,000	50,000	21,989	(28,011)
Indigent Defense	75,000	75,000	88,287	13,287
Bureau of Justice	3,000	3,000	2,806	(194)
DPS Emergency Management grant	46,000	46,000	59,348	13,348
Contract services operating grant	-	-	4,042	4,042
Coma Appraisal District	-	15,500	15,499	(1)
TOTAL OPERATING GRANTS AND CONTRIBUTIONS	339,000	354,500	379,222	24,722
<u>TOTAL PROGRAM REVENUES</u>	6,765,759	6,851,188	6,497,892	(353,296)
TOTAL REVENUES	47,569,492	47,654,921	45,616,345	(2,038,576)
EXPENDITURES:				
<u>GENERAL GOVERNMENT:</u>				
COUNTY JUDGE				
Salaries:				
Officials	90,554	96,491	96,491	-
Executive assistant	41,734	41,897	41,897	-
Auto allowance	6,000	6,000	6,000	-
Fringe benefits	42,960	43,981	43,980	1
Office supplies	500	290	289	1
Continuing education and travel	2,500	2,350	2,346	4
Judicial insurance	1,500	-	-	-
Non-capital equipment	-	-	-	-
TOTAL COUNTY JUDGE	185,748	191,009	191,003	6
COMMISSIONERS' COURT				
Salaries:				
Officials	236,900	236,900	236,900	-
Executive assistant	40,984	41,122	41,121	1
Secretary	34,236	34,308	34,307	1
Public information officer	-	46,491	35,308	11,183
Auto and cell phone allowance	25,920	25,920	25,237	683
Fringe benefits	114,151	130,367	119,964	10,403
Office supplies	4,000	5,560	5,203	357
Copier lease and maintenance	2,100	2,705	2,340	365
Books and publications	1,000	1,000	262	738
Telephone	1,850	2,498	2,497	1
Continuing education and travel	11,650	11,650	8,813	2,837
Dues	13,900	13,900	9,807	4,093
Public meetings	1,000	-	-	-
Computer components	1,326	1,746	1,239	507
Courthouse history tours	4,000	3,500	513	2,987
Non-capital equipment	1,100	2,380	2,169	211
TOTAL COMMISSIONERS' COURT	494,117	560,047	525,680	34,367

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
COUNTY AUDITOR				
Salaries:				
Officials	\$ 140,528	\$ 141,215	\$ 141,215	\$ -
Assistants	262,963	254,554	237,139	17,415
Overtime	6,000	9,815	9,813	2
Fringe benefits	129,627	129,629	117,153	12,476
Office supplies	9,500	9,608	7,359	2,249
Copier lease and maintenance	4,855	5,260	5,259	1
Books and publications	1,800	1,800	994	806
Telephone	120	120	59	61
Continuing education and travel	9,000	9,000	7,377	1,623
Recurring contracts	10,875	5,375	4,484	891
Dues	2,200	2,200	1,500	700
Non-capital equipment	5,500	14,500	12,984	1,516
TOTAL COUNTY AUDITOR	582,968	583,076	545,336	37,740
COUNTY TREASURER				
Salaries:				
Officials	64,071	64,071	64,071	-
Senior cash management administrator	52,124	52,314	52,313	1
Clerk	37,165	37,165	37,165	-
Fringe benefits	54,446	54,151	53,971	180
Office supplies	2,500	3,229	2,856	373
Copier lease and maintenance	1,830	1,960	1,802	158
Books and publications	125	125	105	20
Telephone	25	50	36	14
Continuing education and travel	4,630	4,105	2,334	1,771
Dues	170	170	150	20
TOTAL COUNTY TREASURER	217,086	217,340	214,803	2,537
TAX ASSESSOR \ COLLECTOR				
Salaries:				
Officials	78,705	78,705	78,705	-
Clerks	691,597	703,497	703,463	34
Overtime	1,000	1,000	-	1,000
Auto and cell phone allowance	3,360	3,360	3,360	-
Fringe benefits	342,166	330,098	308,866	21,232
Office supplies	16,600	16,600	10,170	6,430
Copier lease and maintenance	5,171	5,171	4,926	245
Books and publications	520	520	100	420
Telephone	4,000	4,168	4,166	2
Continuing education and travel	6,985	6,985	5,838	1,147
Dues	440	440	335	105
Data processing services	69,900	69,900	59,737	10,163
Leased equipment	5,400	5,400	-	5,400
Non-capital equipment	-	11,000	10,998	2
Capital expenditures:				
Furniture and equipment	15,000	20,000	20,000	-
TOTAL TAX ASSESSOR \ COLLECTOR	1,240,844	1,256,844	1,210,664	46,180
DAMAGE CONTROL				
Vehicle damage, county vehicles	35,000	31,000	29,867	1,133
Public official liability	30,000	-	-	-
TOTAL MAINTENANCE OF VEHICLES	65,000	31,000	29,867	1,133

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
COUNTY CLERK				
Salaries:				
Officials	\$ 64,071	\$ 64,071	\$ 64,071	\$ -
Clerks	340,407	340,407	335,681	4,726
Elections coordinator	49,997	49,997	49,278	719
Elections first assistant	39,446	39,591	39,589	2
Election clerks	50,000	55,100	55,020	80
Overtime	2,500	2,500	1,204	1,296
Fringe benefits	216,836	211,426	194,927	16,499
Office supplies	21,000	21,000	18,345	2,655
Copier lease and maintenance	20,700	20,767	15,035	5,732
Books and publications	550	550	545	5
Telephone & mobile phones	840	1,005	1,003	2
Continuing education and travel	3,800	3,800	2,849	951
Dues	600	600	445	155
Remote certificates	5,500	5,500	5,291	209
Election postage	35,000	35,000	21,829	13,171
Election costs	8,000	8,000	5,746	2,254
Voting equipment maintenance	60,000	60,000	59,648	352
Voting supplies / printing	20,000	20,000	16,059	3,941
TOTAL COUNTY CLERK	939,247	939,314	886,565	52,749
INFORMATION TECHNOLOGY				
Salaries:				
Personnel	686,673	686,518	664,045	22,473
Cell phone allowance	6,840	6,840	4,920	1,920
Fringe benefits	226,549	226,549	213,846	12,703
Office supplies	600	1,181	1,081	100
Copier lease and maintenance	1,900	2,055	2,054	1
Books and publications	100	100	60	40
Computer supplies	500	500	485	15
Continuing education and travel	27,000	27,000	17,274	9,726
Hardware maintenance/service	36,792	43,392	32,225	11,167
Computer training and education	7,000	7,023	7,023	-
Recurring contracts	689,635	801,264	680,234	121,030
Software	170,808	110,204	90,602	19,602
Non-capital equipment	31,700	51,700	42,851	8,849
Capital expenditures:				
Capital equipment	48,964	48,964	-	48,964
TOTAL INFORMATION TECHNOLOGY	1,935,061	2,013,290	1,756,700	256,590
HUMAN RESOURCES				
Salaries:				
Personnel manager	\$ 78,280	\$ 78,280	\$ 74,653	\$ 3,627
Clerks	163,211	161,234	158,966	2,268
Overtime	1,000	1,000	293	707
Fringe benefits	88,866	91,382	87,396	3,986
Office supplies	5,000	5,000	3,887	1,113
Copier lease and maintenance	1,950	2,100	2,098	2
Books and publications	2,000	2,000	921	1,079
Employee recognition	7,000	8,800	7,531	1,269
Pre-employment background checks and w/c drug screens	13,700	17,640	17,147	493
Telephone	500	3,045	2,811	234
Continuing education and travel	6,256	3,070	2,591	479
Recurring contracts	7,335	7,335	6,860	475
Dues	665	665	235	430
Training and education	6,956	6,956	6,525	431
Non-capital equipment	7,800	7,800	7,165	635
Computer components and software	500	2,500	-	2,500
TOTAL HUMAN RESOURCES	391,019	398,807	379,079	19,728

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
MAINTENANCE OF BUILDINGS				
Salaries				
Maintenance personnel	332,328	332,328	299,592	32,736
Overtime	1,500	1,725	1,721	4
Cell phone allowance	3,120	3,120	2,580	540
Fringe benefits	165,593	168,328	152,279	16,049
Copier lease and maintenance	800	867	810	57
Gas and oil	8,500	8,500	5,677	2,823
Electrical supplies	13,200	13,289	6,089	7,200
Janitorial supplies	30,000	30,251	21,346	8,905
Building repairs:				
Courthouse \ annex	15,000	15,000	8,999	6,001
Major	25,179	25,179	228	24,951
Landa offices	35,245	13,095	674	12,421
Others	26,131	40,853	32,857	7,996
Telephone and paging equipment	500	500	494	6
Air conditioning maint.	94,218	94,944	44,422	50,522
Elevator maintenance	35,000	35,100	15,518	19,582
Generator maintenance	36,200	36,400	3,622	32,778
Fire alarm maintenance	18,600	19,000	13,200	5,800
Misc. equipment repairs	1,001	1,001	-	1,001
Pest control services	12,000	12,000	9,005	2,995
Plumbing costs	7,084	7,084	4,484	2,600
Utilities	405,000	421,690	402,315	19,375
Lighting costs	8,000	10,100	8,768	1,332
Uniforms	7,500	7,500	3,859	3,641
Miscellaneous	14,115	14,115	1,638	12,477
Capital expenditures:				
Buildings	160,000	148,721	87,269	61,452
Equipment	121,544	121,544	-	121,544
TOTAL MAINTENANCE OF BUILDINGS	1,577,358	1,582,234	1,127,446	454,788
PURCHASING				
Salaries:				
Agent	\$ 78,893	\$ 79,193	\$ 79,179	\$ 14
Assistants	173,428	173,428	164,213	9,215
Carpenter and electrician	112,433	112,633	104,590	8,043
Overtime	2,500	2,500	266	2,234
Tool and cell phone allowance	4,080	4,080	3,671	409
Fringe benefits	132,217	131,717	124,246	7,471
Office supplies	3,000	3,000	2,754	246
Copier lease and maintenance	22,000	22,000	21,367	633
Printer maintenance and supplies	3,000	3,000	793	2,207
Books and publications	500	500	-	500
Gas and oil	500	500	300	200
Telephone	200	200	62	138
Continuing education and travel	6,000	6,000	4,742	1,258
Recurring contracts	11,000	11,000	76	10,924
Dues	900	900	880	20
Building supplies	4,500	4,500	1,195	3,305
Non-capital equipment	10,400	10,400	10,077	323
Computer components	1,326	1,326	1,316	10
TOTAL PURCHASING	566,877	566,877	519,727	47,150

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT: (Continued)				
OTHER COSTS				
Accrued vacation pay				\$ -
Sick leave buy down	35,000	32,500	32,275	225
Short-term disability	75,000	83,600	83,587	13
Fringe benefits	16,360	7,860	7,600	260
Postage	160,000	185,291	185,220	71
Actuary expense	10,000	8,200	8,150	50
Annual audit	28,000	28,960	28,960	-
Telephone non-departmental	46,000	18,700	18,676	24
Advertising and notices	42,000	63,500	63,488	12
Office equipment repairs	3,600	700	637	63
EZ check charges	2,200	700	693	7
Miscellaneous insurance	380,000	382,500	382,458	42
Bail bond board training	1,000	1,065	1,065	-
Texas Association of Counties - dues	1,765	1,765	1,765	-
Alamo Area Council of Governments - dues	7,854	54	-	54
National Association of Counties - dues	1,562	1,562	1,562	-
Comal Appraisal District	375,000	399,695	399,691	4
TOTAL OTHER COSTS	1,185,341	1,216,652	1,215,827	825
TOTAL GENERAL GOVERNMENT				
Current	9,035,158	9,217,261	8,495,428	721,833
Capital expenditures	345,508	339,229	107,269	231,960
TOTAL GENERAL GOVERNMENT	9,380,666	9,556,490	8,602,697	953,793
JUSTICE SYSTEM:				
CRIMINAL DISTRICT ATTORNEY				
Salaries:				
C.D.A. Supplement	\$ 5,900	\$ 7,300	\$ 7,160	\$ 140
Assistant district attorneys	1,205,429	1,192,649	1,192,651	(2)
Secretaries	529,446	556,576	556,572	4
Investigator	208,922	211,622	211,608	14
Investigator overtime	500	-	-	-
Fringe benefits	680,617	661,784	661,604	180
Office supplies	18,500	18,500	18,422	78
Copier lease and maintenance	6,900	7,400	7,399	1
Books and publications	2,811	1,286	1,261	25
Gas and oil	1,750	1,805	1,800	5
Laboratory testing and witness costs	12,000	22,450	22,433	17
Telephone (office and mobile)	2,000	2,065	2,060	5
Continuing education and travel	19,000	26,670	26,665	5
Dues	5,225	6,875	6,868	7
Training and education	4,000	4,000	4,000	-
T.C.O.L.E. training	-	785	785	-
Computer components and software	14,820	13,420	13,394	26
Non-capital equipment	720	720	695	25
TOTAL DISTRICT ATTORNEY	2,718,540	2,735,907	2,735,377	530

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
JUSTICE SYSTEM: (Continued)				
DISTRICT COURT				
Salaries:				
District judge supplements	23,600	18,100	17,528	572
Bailiffs	113,068	113,490	113,483	7
Court coordinator	54,132	54,328	54,328	-
Asst. court coordinator	35,141	35,269	35,269	-
Court reporters	199,276	199,991	199,990	1
Magistrates	34,000	29,800	29,728	72
Bailiffs overtime	1,000	-	-	-
Uniform and cell phone allowance	1,200	1,200	1,200	-
Fringe benefits	128,725	134,250	134,060	190
Office supplies	6,000	9,300	9,206	94
Copier lease and maintenance	3,000	3,000	2,548	452
Books and publications	500	500	91	409
Telephone	900	988	988	-
Continuing education and travel	12,000	4,700	4,054	646
Judicial assessment	8,000	7,300	7,288	12
Judicial insurance	3,000	3,000	3,000	-
433rd drug court program	8,000	1,750	1,512	238
Public defense attorneys	430,000	684,060	684,059	1
Psychological evaluations	20,000	26,000	25,592	408
Interpreter	10,000	4,000	3,675	325
Visiting judges	2,500	1,600	1,586	14
Miscellaneous court costs	2,000	245	241	4
Capital expenditures:				
Furniture and equipment	60,000	60,000	60,000	-
TOTAL DISTRICT COURT	1,156,042	1,392,871	1,389,426	3,445
DISTRICT COURT ADMINISTRATOR				
Salaries:				
Court administrator	82,097	82,097	82,097	-
Cell phone allowance	960	960	960	-
Fringe benefits	24,476	24,541	23,906	635
Office supplies	1,000	480	474	6
Telephone	300	1,300	1,160	140
Continuing education and travel	11,200	10,655	8,762	1,893
TOTAL DISTRICT COURT ADMINISTRATOR	120,033	120,033	117,359	2,674
DISTRICT CLERK				
Salaries:				
Officials	\$ 64,071	\$ 64,071	\$ 64,071	\$ -
Clerks	422,279	422,279	406,896	15,383
Overtime	3,500	3,500	461	3,039
Fringe benefits	220,101	217,035	197,222	19,813
Office supplies	15,000	17,000	16,529	471
Copier lease and maintenance	4,950	5,260	5,259	1
Books and publications	400	-	-	-
Telephone	200	841	840	1
Continuing education and travel	3,000	3,400	3,388	12
Dues	160	275	275	-
TOTAL DISTRICT CLERK	733,661	733,661	694,941	38,720

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
JUSTICE SYSTEM: (Continued)				
COUNTY COURT-AT-LAW #1				
Salaries:				
Officials	\$ 150,100	\$ 150,100	\$ 150,100	\$ -
Court personnel	138,388	138,899	138,343	556
Fringe benefits	88,493	84,325	81,323	3,002
Office supplies	3,300	3,300	2,647	653
Copier lease and maintenance	3,800	3,800	2,249	1,551
Books and publications	100	100	-	100
Telephone	325	343	342	1
Continuing education and travel	4,750	4,750	1,823	2,927
Dues	1,000	1,000	450	550
Recurring contracts	2,600	2,600	637	1,963
Judicial insurance	1,500	1,500	1,500	-
Public defense attorney	125,000	143,700	143,659	41
Special investigators	1,000	1,000	-	1,000
Psychiatric evaluations	4,500	4,500	2,763	1,737
Mental commitments	27,500	22,500	22,190	310
Interpreter	2,000	2,000	602	1,398
Visiting judges	1,500	1,500	1,427	73
Non-capital equipment	1,400	1,400	1,150	250
Capital expenditures:				
Equipment	-	53,490	53,490	-
TOTAL COUNTY COURT-AT-LAW #1	557,256	620,807	604,695	16,112
COUNTY COURT-AT-LAW #2				
Salaries:				
Officials	150,100	150,100	150,100	-
Court personnel	148,648	133,691	133,239	452
Fringe benefits	90,484	86,726	81,898	4,828
Office supplies	3,300	3,300	1,354	1,946
Copier lease and maintenance	4,000	4,070	4,069	1
Books and publications	100	100	80	20
Telephone	325	1,525	1,259	266
Continuing education and travel	4,750	4,750	279	4,471
Dues	1,000	1,000	390	610
Recurring contracts	2,600	2,600	619	1,981
Judicial insurance	1,500	1,500	1,500	-
Public defense attorney	125,000	119,971	115,361	4,610
Special investigators	1,000	400	-	400
Psychiatric evaluations	4,500	4,500	850	3,650
Mental Commitments	27,500	37,845	37,845	-
Interpreter	2,000	2,000	1,150	850
Visiting judges	1,500	2,200	2,187	13
Non-capital equipment	2,023	2,223	701	1,522
TOTAL COUNTY COURT-AT-LAW #2	570,330	558,501	532,881	25,620
COUNTY COURT-AT-LAW CLERKS				
Salaries:				
Clerks	498,004	498,004	480,309	17,695
Overtime	3,000	3,000	326	2,674
Fringe benefits	222,660	222,665	213,456	9,209
Office supplies	14,000	13,585	10,116	3,469
Copier lease and maintenance	6,500	6,500	6,309	191
Collection costs	7,500	7,500	1,141	6,359
Books and publications	350	350	237	113
Telephone	200	610	603	7
Continuing education and travel	3,500	3,500	1,366	2,134
TOTAL COUNTY COURT-AT-LAW CLERKS	755,714	755,714	713,863	41,851

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

EXPENDITURES:	Budgeted Amounts		Actual	Variance with
<u>JUSTICE SYSTEM:</u> (Continued)	Original	Final	Amounts	Final Budget - Positive (Negative)
JUSTICE OF THE PEACE #1				
Salaries:				
Officials	52,442	52,442	52,442	-
Clerks	89,654	89,996	89,995	1
Overtime	200	200	-	200
Auto and cell phone allowance	6,540	6,540	6,540	-
Fringe benefits	61,968	61,474	59,636	1,838
Office supplies	2,000	2,000	1,853	147
Copier lease and maintenance	1,925	2,077	2,076	1
Books and publications	400	400	397	3
Telephone	200	700	656	44
Recurring contracts	14,112	12,112	-	12,112
Continuing education and travel	1,500	3,000	2,452	548
TOTAL JUSTICE OF THE PEACE #1	230,941	230,941	216,047	14,894
JUSTICE OF THE PEACE #2				
Salaries:				
Officials	52,442	52,442	52,442	-
Clerks	69,974	66,974	65,113	1,861
Auto and cell phone allowance	6,000	6,000	6,000	-
Fringe benefits	49,644	49,644	46,144	3,500
Office supplies	2,800	2,800	2,584	216
Copier lease and maintenance	1,850	2,009	1,867	142
Continuing education and travel	1,500	4,500	3,712	788
Interpreter	50	50	-	50
Dues	250	250	149	101
TOTAL JUSTICE OF THE PEACE #2	184,510	184,669	178,011	6,658
JUSTICE OF THE PEACE #3				
Salaries:				
Officials	52,442	52,442	52,442	-
Clerks	146,944	148,444	148,431	13
Overtime	300	300	-	300
Auto and cell phone allowance	7,920	7,996	7,996	-
Fringe benefits	90,102	88,526	82,033	6,493
Office supplies	6,000	5,400	5,338	62
Copier lease and maintenance	2,150	2,150	1,896	254
Books and publications	400	400	-	400
Telephone	500	1,100	867	233
Continuing education and travel	3,100	3,100	1,150	1,950
Dues	200	200	135	65
TOTAL JUSTICE OF THE PEACE #3	310,058	310,058	300,288	9,770
JUSTICE OF THE PEACE #4				
Salaries:				
Officials	\$ 52,442	\$ 52,442	\$ 52,442	\$ -
Clerks	97,027	97,577	97,574	3
Auto allowance	6,000	6,000	6,000	-
Fringe benefits	63,256	63,001	62,991	10
Office supplies	3,000	2,512	2,112	400
Copier lease and maintenance	2,010	2,171	2,170	1
Books and publications	600	600	277	323
Continuing education and travel	1,000	1,000	727	273
Dues	100	132	132	-
TOTAL JUSTICE OF THE PEACE #4	225,435	225,435	224,425	1,010
<u>TOTAL JUSTICE SYSTEM:</u>				
Current	7,502,520	7,755,107	7,593,823	161,284
Capital expenditures	60,000	113,490	113,490	-
TOTAL JUSTICE SYSTEM	7,562,520	7,868,597	7,707,313	161,284

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
SHERIFF'S OFFICE				
Salaries:				
Officials	\$ 98,014	\$ 98,014	\$ 98,014	\$ -
Deputies	5,741,475	5,741,474	5,624,910	116,564
Communications officers	544,400	561,300	561,211	89
Clerks	746,472	693,362	621,800	71,562
Overtime \ holiday pay	206,000	228,200	209,319	18,881
Uniform and cell phone allowance	55,420	55,420	50,728	4,692
Fringe benefits	2,763,290	2,769,640	2,537,939	231,701
Office supplies	30,000	30,000	21,893	8,107
Copier lease and maintenance	9,000	10,136	10,124	12
Gas and oil	525,000	515,000	355,552	159,448
Police supplies	113,500	104,875	63,212	41,663
Laboratory testing	15,000	15,000	9,308	5,692
Telephone (office and mobile)	11,000	13,300	11,371	1,929
Radio tower lines	52,000	52,000	51,159	841
Mobile data terminals	60,000	77,954	70,474	7,480
Continuing education and travel	27,000	27,000	27,000	-
Maintenance agreements	267,000	271,500	268,513	2,987
Equipment repairs	8,500	8,500	8,012	488
Mobile comm. equipment \ repairs	120,000	126,637	43,797	82,840
Training and education	75,551	77,866	72,086	5,780
T.C.O.L.E. training	-	45,242	13,691	31,551
Dues	1,500	1,500	825	675
Uniforms	55,000	63,447	32,182	31,265
Crime prevention programs	15,900	16,050	14,250	1,800
Canine maintainane	12,000	12,000	5,492	6,508
Miscellaneous	28,500	31,700	20,510	11,190
Non-capital equipment	269,325	269,325	265,373	3,952
Capital expenditures:				
Furniture and equipment	1,581,800	1,741,800	1,540,111	201,689
TOTAL SHERIFF'S OFFICE	13,432,647	13,658,242	12,608,856	1,049,386
COURTHOUSE SECURITY				
Salaries:				
Deputies	648,233	648,343	644,869	3,474
Clerk	3,833	3,848	3,847	1
Overtime	2,000	2,000	-	2,000
Uniform allowance	6,240	6,240	5,704	536
Fringe benefits	246,837	234,722	216,697	18,025
Copier lease and maintenance	850	850	400	450
Supplies	2,000	2,010	2,008	2
Mobile phone	540	540	429	111
Access system maintenance	5,000	6,345	-	6,345
TOTAL COURTHOUSE SECURITY	915,533	904,898	873,954	30,944
EMERGENCY MANAGEMENT				
Salaries:				
Local emergency program coordinator	64,612	64,612	63,121	1,491
Cell phone allowance	960	960	905	55
Fringe benefits	21,079	21,079	18,781	2,298
Office supplies	1,000	1,000	563	437
Gas and oil	2,500	2,500	986	1,514
Telephone (office and mobile)	1,598	1,598	-	1,598
Consulting and professional fees	-	3,000	-	3,000
Continuing education and travel	3,300	3,300	1,188	2,112
Dues	300	300	-	300
Non-capital equipment	12,500	9,500	8,081	1,419
Household hazardous waste program	50,147	50,147	33,016	17,131
Capital expenditures:				
Equipment	105,000	105,000	-	105,000
TOTAL EMERGENCY MANAGEMENT	262,996	262,996	126,641	136,355

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
PUBLIC SAFETY: (Continued)				
DEPARTMENT OF PUBLIC SAFETY				
Salaries:				
Secretaries	116,431	116,861	116,858	3
Fringe benefits	47,681	47,354	47,344	10
Office supplies	5,500	5,500	5,451	49
Copier lease and maintenance	2,875	2,985	2,517	468
Film	1,000	1,000	759	241
Laboratory testing and witness costs	100	100	-	100
Telephone (office and mobile)	600	600	362	238
Travel and reimbursed mileage	1,000	1,000	574	426
Non-capital equipment	12,550	12,550	12,288	262
TOTAL DEPARTMENT OF PUBLIC SAFETY	187,737	187,950	186,153	1,797
FIRE MARSHAL				
Salaries:				
Fire Marshal	71,778	75,978	75,976	2
Deputies	128,618	124,238	111,895	12,343
Overtime \ holiday pay	2,000	2,000	-	2,000
Uniform and cell phone allowance	4,320	4,320	4,190	130
Fringe benefits	68,458	68,638	59,448	9,190
Office supplies	1,000	1,000	353	647
Copier lease and maintenance	2,100	2,100	1,896	204
Gas and oil	10,000	10,000	4,813	5,187
Police supplies	1,500	1,500	1,241	259
Lab and witness expense	1,725	1,725	815	910
Telephone (office and mobile)	1,200	1,200	1,032	168
Continuing education and travel	5,000	5,000	4,079	921
Dues	600	600	296	304
Uniforms	500	500	386	114
Training and education	5,000	5,317	3,140	2,177
Non-capital equipment				-
TOTAL FIRE MARSHAL	303,799	304,116	269,560	34,556
MAINTENANCE OF VEHICLES				
Vehicle repairs	\$ 300,000	\$ 370,000	\$ 360,682	\$ 9,318
Towing	2,000	2,000	1,935	65
TOTAL MAINTENANCE OF VEHICLES	302,000	372,000	362,617	9,383
CONSTABLE #1				
Salaries:				
Official	41,290	41,290	41,290	-
Deputies	31,028	31,028	30,681	347
Uniform and cell phone allowance	1,500	1,500	1,500	-
Fringe benefits	14,624	14,639	14,382	257
Office supplies	500	540	517	23
Gas and oil	11,200	11,135	5,395	5,740
Police supplies	1,829	6,360	6,346	14
Telephone (office and mobile)	30	30	-	30
Continuing education and travel	900	900	694	206
Dues	170	170	144	26
T.C.O.L.E. training	-	5,435	326	5,109
Capital expenditures:				
Furniture and equipment	10,600	6,095	6,094	1
TOTAL CONSTABLE #1	113,671	119,122	107,369	11,753

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
PUBLIC SAFETY: (Continued)				
CONSTABLE #2				
Salaries:				
Official	41,290	41,290	41,290	-
Deputies	31,028	31,028	30,655	373
Uniform allowance	960	960	960	-
Fringe benefits	23,328	23,328	23,219	109
Office supplies	600	600	273	327
Gas and oil	9,000	9,000	5,911	3,089
Police supplies	4,000	3,250	2,827	423
Telephone (office and mobile)	1,450	1,450	1,406	44
Continuing education and travel	1,200	400	342	58
T.C.O.L.E. training	-	1,309	200	1,109
Non-capital equipment	12,775	14,635	11,108	3,527
TOTAL CONSTABLE #2	125,631	127,250	118,191	9,059
CONSTABLE #3				
Salaries:				
Official	41,290	41,290	41,290	-
Deputies	74,740	74,804	74,804	-
Uniform allowance	960	1,405	1,403	2
Fringe benefits	40,273	39,759	32,962	6,797
Office supplies	800	805	802	3
Gas and oil	7,000	7,000	6,198	802
Police supplies	4,795	12,043	11,810	233
Telephone (office and mobile)	1,500	2,050	1,977	73
Continuing education and travel	2,000	2,000	1,886	114
T.C.O.L.E. training	-	2,341	2,142	199
Computer components and software	2,300	1,697	866	831
Non-capital equipment	5,635	15,495	15,494	1
Capital expenditures:				
Furniture and equipment	14,000	-	-	-
TOTAL CONSTABLE #3	195,293	200,689	191,634	9,055
CONSTABLE #4				
Salaries:				
Official	\$ 41,290	\$ 41,290	\$ 41,290	\$ -
Deputies	31,028	31,283	31,279	4
Uniform allowance	960	960	960	-
Fringe benefits	22,674	22,794	22,591	203
Office supplies	150	-	-	-
Gas and oil	8,000	7,625	6,725	900
Police supplies	500	366	256	110
Telephone (office and mobile)	2,150	2,150	281	1,869
Continuing education and travel	500	500	156	344
T.C.O.L.E. training	-	4,849	1,028	3,821
Computer components and software	8,925	6,550	1,592	4,958
Non-capital equipment	1,700	12,850	8,134	4,716
TOTAL CONSTABLE #4	117,877	131,217	114,292	16,925
OTHER LAW ENFORCEMENT COSTS				
Contracts reimbursed	301,259	301,259	224,576	76,683
Autopsy costs	179,000	225,600	225,520	80
TOTAL OTHER LAW ENFORCEMENT COSTS	480,259	526,859	450,096	76,763
TOTAL PUBLIC SAFETY				
Current	14,726,043	14,942,444	13,863,158	1,079,286
Capital expenditures	1,711,400	1,852,895	1,546,205	306,690
TOTAL PUBLIC SAFETY	16,437,443	16,795,339	15,409,363	1,385,976

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>CORRECTIONS AND REHABILITATION</u>				
JAIL				
Salaries:				
Jail administrator	\$ 90,125	\$ 90,455	\$ 90,451	\$ 4
Corrections officers \ nurses	4,371,991	4,371,991	4,264,471	107,520
Clerks	185,489	187,189	187,154	35
Cooks	205,649	205,649	202,057	3,592
Custodians	113,184	113,184	95,470	17,714
Overtime \ holiday pay	240,000	245,000	244,718	282
Uniform and cell phone allowance	49,500	49,500	45,282	4,218
Fringe benefits	2,102,076	2,006,046	1,906,424	99,622
Office supplies	35,000	36,318	33,312	3,006
Copier lease and maintenance	12,000	12,000	10,617	1,383
Records storage	8,000	8,000	6,711	1,289
Police supplies	62,000	62,000	38,321	23,679
Uniforms (corrections officers)	26,000	26,000	13,036	12,964
Medical \ physician costs	360,400	540,900	534,192	6,708
Housing prisoners out of county	100,000	100,000	75,700	24,300
Extradition costs	28,000	28,000	17,524	10,476
Continuing education and travel	20,000	20,000	7,679	12,321
Alarm maintenance	15,000	15,000	11,071	3,929
Equipment maintenance	47,500	50,025	18,805	31,220
Facility maintenance	220,000	264,543	148,220	116,323
Utilities	240,000	246,500	246,410	90
Feeding prisoners	450,000	472,000	471,473	527
Cleaning and laundry supplies	60,000	60,000	34,110	25,890
Prisoner supplies	35,000	35,000	33,818	1,182
Training and education	12,000	12,000	10,697	1,303
Other jail costs	1,200	1,200	-	1,200
Dues	720	720	-	720
Miscellaneous	4,350	4,350	31	4,319
Non-capital equipment	53,300	53,300	52,568	732
State criminal alien assistance commission	10,500	4,900	4,838	62
Capital expenditures:				
Building improvements	160,000	40,000	-	40,000
Furniture and equipment	-	31,828	13,539	18,289
TOTAL JAIL	9,318,984	9,393,598	8,818,699	574,899
JUVENILE PROBATION				
Salaries:				
Juvenile judges \ board	46,361	46,361	44,787	1,574
Officers	291,365	288,732	282,758	5,974
Secretary	26,459	31,159	31,100	59
Overtime	2,000	2,000	520	1,480
Fringe benefits	137,954	139,543	128,783	10,760
Office supplies	4,000	4,000	3,779	221
Copier lease and maintenance	2,775	2,995	2,992	3
Audit expense	3,300	3,300	3,225	75
Gas and oil	10,000	10,000	6,146	3,854
Telephone (office and mobile)	7,390	8,890	8,381	509
Continuing education and travel	8,000	8,000	7,996	4
Youth services	363,380	364,080	359,380	4,700
Software maintenance	-	17,400	17,400	-
Program expense	28,475	28,475	26,316	2,159
Capital expenditures:				
Furniture and equipment	-	20,446	20,446	-
TOTAL JUVENILE PROBATION	931,459	975,381	944,009	31,372

COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015

EXPENDITURES:	<u>Budgeted Amounts</u>		Actual	Variance with
CORRECTIONS AND REHABILITATION: (Continued)	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget - Positive (Negative)</u>
ADULT PROBATION				
District adult probation costs	25,200	25,200	25,200	-
Pre-trial release supervision program	50,152	50,152	50,152	-
Telephone	2,700	2,700	1,375	1,325
TOTAL ADULT PROBATION	78,052	78,052	76,727	1,325
TOTAL CORRECTIONS AND REHABILITATION				
Current	10,168,495	10,354,757	9,805,450	549,307
Capital expenditures	160,000	92,274	33,985	58,289
TOTAL CORRECTIONS AND REHABILITATION	10,328,495	10,447,031	9,839,435	607,596
HEALTH AND HUMAN SERVICES:				
PUBLIC HEALTH				
Salaries:				
Nurses	\$ 185,735	\$ 215,635	\$ 215,796	\$ (161)
Clerks	104,279	74,174	65,708	8,466
Auto allowance	1,200	1,200	1,200	-
Fringe benefits	105,886	105,961	100,834	5,127
Office supplies	4,500	6,500	5,157	1,343
Copier lease and maintenance	2,750	2,977	2,972	5
Gas and oil	1,000	1,000	354	646
Medical supplies	8,000	6,700	3,553	3,147
Physicians \ pharmacist contracts	13,200	13,300	13,300	-
Telephone (office and mobile)	1,810	3,310	2,914	396
Continuing education and travel	3,000	3,000	1,725	1,275
Medical waste disposal	4,000	4,000	3,301	699
Employee Immunization	15,000	15,000	10,380	4,620
Education materials	500	565	564	1
Non-capital equipment	10,500	8,235	8,225	10
TOTAL PUBLIC HEALTH	461,360	461,557	435,983	25,574
ENVIRONMENTAL HEALTH				
Salaries:				
Health inspectors	167,300	166,410	160,735	5,675
Coordinator	55,207	55,407	55,406	1
Enforcement Coordinator	46,617	46,787	46,786	1
Intern (part-time)	5,873	5,873	2,274	3,599
Cell phone allowance	1,620	1,620	1,142	478
Fringe benefits	103,832	104,252	101,303	2,949
Office supplies	3,720	3,720	3,091	629
Copier lease and maintenance	2,000	2,060	2,054	6
Gas and oil	6,250	6,250	5,734	516
License fees	1,000	1,000	86	914
Telephone	100	140	138	2
Continuing education and travel	1,000	1,000	285	715
Software maintenance	1,800	1,800	-	1,800
Miscellaneous	100	100	-	100
TOTAL ENVIRONMENTAL HEALTH	396,419	396,419	379,034	17,385

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

EXPENDITURES:	<u>Budgeted Amounts</u>		<u>Actual</u> Amounts	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
HEALTH AND HUMAN SERVICES: (Continued)				
VETERANS' SERVICES				
Salaries:				
Officials	84,655	88,182	88,177	5
Auto allowance	3,000	3,000	3,000	-
Fringe benefits	33,734	33,517	25,782	7,735
Office supplies	1,000	1,000	976	24
Copier lease and maintenance	900	940	938	2
Telephone	120	170	165	5
Continuing education and travel	1,550	1,550	835	715
Veterans' transportation	3,000	3,000	1,389	1,611
Non-capital equipment	350	350	251	99
TOTAL VETERANS' SERVICES	<u>128,309</u>	<u>131,709</u>	<u>121,513</u>	<u>10,196</u>
ANIMAL CONTROL				
Salaries:				
Officers	180,433	184,893	184,821	72
Secretaries	29,222	29,222	28,430	792
Overtime	1,500	2,600	2,596	4
Fringe benefits	91,665	91,906	91,332	574
Office supplies	1,150	1,150	510	640
Gas and oil	45,000	26,000	25,820	180
Police supplies	3,550	1,599	555	1,044
Telephone (office and mobile)	3,800	3,800	2,320	1,480
Continuing education and travel	4,500	4,500	1,342	3,158
Uniforms	1,040	1,040	467	573
Tending \ boarding \ disposal	81,500	113,650	112,136	1,514
Non-capital equipment	2,325	2,325	1,942	383
Capital expenditures:				
Furniture and equipment	51,300	34,300	34,170	130
TOTAL ANIMAL CONTROL	<u>496,985</u>	<u>496,985</u>	<u>486,441</u>	<u>10,544</u>
OTHER HEALTH AND HUMAN SERVICES				
Indigent burial	\$ 7,000	\$ 7,000	\$ 6,890	\$ 110
Community Council of South Texas	3,269	3,269	3,269	-
Comal County Senior Citizen's Foundation	3,269	3,269	-	3,269
TX Wildlife Control Program	39,600	39,600	36,300	3,300
TOTAL OTHER HEALTH AND HUMAN SERVICES	<u>53,138</u>	<u>53,138</u>	<u>46,459</u>	<u>6,679</u>
TOTAL HEALTH AND HUMAN SERVICES				
Current	1,484,911	1,505,508	1,435,260	70,248
Capital expenditures	51,300	34,300	34,170	130
TOTAL HEALTH AND HUMAN SERVICES	<u>1,536,211</u>	<u>1,539,808</u>	<u>1,469,430</u>	<u>70,378</u>

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT				
AGRICULTURAL EXTENSION SERVICE				
Salaries:				
Agricultural agent	28,269	28,269	16,847	11,422
FCS agent	28,269	28,269	23,696	4,573
4-H agent	28,269	28,269	18,484	9,785
Health educator	28,269	28,274	28,372	(98)
Program assistant	35,710	35,285	27,994	7,291
Secretaries	67,978	68,223	68,220	3
Auto allowances	17,200	17,360	13,032	4,328
Fringe benefits	55,668	55,673	49,702	5,971
Office supplies	5,318	5,968	5,967	1
Copier lease and maintenance	4,950	8,000	8,261	(261)
Demonstration supplies	4,000	3,350	2,860	490
Facilities maintenance	7,440	7,440	3,839	3,601
Telephone	700	710	706	4
Continuing education and travel:				
Health educator	3,500	3,500	2,518	982
Agricultural agent	3,500	3,075	706	2,369
FCS agent	3,500	3,500	3,457	43
4-H agent	3,500	3,500	1,196	2,304
Program assistant	1,900	2,250	2,248	2
Livestock show	4,000	4,075	2,070	2,005
Non-capital equipment	5,550	5,820	5,225	595
TOTAL AGRICULTURAL EXTENSION SERVICE	337,490	340,810	285,400	55,410
PARKS				
Salaries:				
Supervisor	10,624	10,624	10,624	-
Intern	5,873	5,873	2,275	3,598
Fringe benefits	3,157	3,157	2,135	1,022
Park maintenance / operations				
Operations	160,000	243,500	230,368	13,132
Capital expenditures:				
Property improvements	300,000	310,245	272,409	37,836
TOTAL PARKS	479,654	573,399	517,811	55,588
COMMUNITY PROMOTION				
El Camino Real signage agreement	\$ 3,658	\$ 3,658	\$ -	\$ 3,658
Chamber of Commerce economic development	12,500	12,500	12,500	-
Comal Co. Historical Commission	15,000	15,000	6,542	8,458
TOTAL COMMUNITY PROMOTION	31,158	31,158	19,042	12,116
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT				
Current	548,302	635,122	549,844	85,278
Capital expenditures	300,000	310,245	272,409	37,836
TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	848,302	945,367	822,253	123,114

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

EXPENDITURES:	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<u>INFRASTRUCTURE AND ENVIRONMENTAL SERVICES</u>				
RECYCLING				
Salaries	262,724	263,524	263,477	47
Overtime	3,500	1,795	569	1,226
Cell phone allowance	540	540	540	-
Fringe benefits	127,781	128,251	123,904	4,347
Uniforms	2,800	2,920	2,698	222
Office supplies	1,500	1,500	1,112	388
Telephone (office and mobile)	75	75	126	(51)
Utilities	2,500	2,750	2,726	24
Dues and licenses	250	315	313	2
Continuing education and travel:	1,500	1,500	38	1,462
Building maintenance	6,000	6,000	2,723	3,277
Gas and oil	70,000	70,000	37,430	32,570
Equipment maintenance	40,000	40,030	33,536	6,494
Vehicle maintenance	30,000	66,960	57,492	9,468
Disposal costs	5,000	5,000	-	5,000
Contract services	-	140,000	69,915	70,085
Equipment supplies	12,000	12,000	11,161	839
Non-capital equipment	-	3,550	3,550	-
Capital expenditures:				
Furniture and equipment	432,000	428,450	399,202	29,248
TOTAL RECYCLING	998,170	1,175,160	1,010,512	164,648
ENVIRONMENTAL SERVICES				
Soil Conservation Service	3,000	3,000	3,000	-
Nuisance abatement / hazardous materials remediation	-	14,300	5,100	9,200
Comal Trinity Ground Water	-	25,000	16,013	8,987
GBRA Phase II flood control study	-	-	-	-
TOTAL ENVIRONMENTAL SERVICES	3,000	42,300	24,113	18,187
TRANSPORTATION SERVICES				
Comal County Public Transportation	70,000	70,000	70,000	-
TOTAL TRANSPORTATION SERVICES	70,000	70,000	70,000	-
<u>TOTAL INFRASTRUCTURE AND ENVIRONMENTAL SERVICES</u>				
Current	639,170	859,010	705,423	153,587
Capital expenditures	432,000	428,450	399,202	29,248
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL SERVICES	1,071,170	1,287,460	1,104,625	182,835
<u>GENERAL FUND EXPENDITURES</u>				
Current	\$ 44,104,599	\$ 45,269,209	\$ 42,448,386	\$ 2,820,823
Capital expenditures	3,060,208	3,170,883	2,506,730	664,153
TOTAL GENERAL FUND EXPENDITURES	47,164,807	48,440,092	44,955,116	3,484,976

**COMAL COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<u>GENERAL FUND EXPENDITURES</u>				
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	404,685	(785,171)	661,229	1,446,400
OTHER FINANCING SOURCES (USES):				
Transfers from other funds	-	6,076	6,076	-
Sale of capital assets	30,000	30,000	13,943	(16,057)
Transfers to other funds	-	(49,660)	(49,660)	-
TOTAL OTHER FINANCING SOURCES AND (USES)	30,000	(13,584)	(29,641)	(16,057)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	434,685	(798,755)	631,588	1,430,343
FUND BALANCES, January 1	20,167,297	20,167,297	20,167,297	-
FUND BALANCES, December 31	\$ 20,601,982	\$ 19,368,542	\$ 20,798,885	\$ 1,430,343

(Continued)

**COMAL COUNTY, TEXAS
ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

REVENUES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
GENERAL REVENUES:				
Ad valorem taxes:				
Current	\$ 5,691,489	\$ 5,691,489	\$ 5,630,236	\$ (61,253)
Delinquent	55,000	55,000	57,714	2,714
Penalty and interest	50,000	50,000	35,859	(14,141)
TOTAL AD VALOREM TAXES	5,796,489	5,796,489	5,723,809	(72,680)
Auto Registration and Title:				
Auto registration - State	1,400,000	1,400,000	1,860,112	460,112
Auto registration - County	1,200,000	1,200,000	1,508,132	308,132
Certificate of title	165,000	165,000	186,058	21,058
Gross axle and weight fees	75,000	75,000	120,274	45,274
TOTAL AUTO REGISTRATION AND TITLE	2,840,000	2,840,000	3,674,576	834,576
Interest on deposits	20,000	20,000	(10,747)	(30,747)
Miscellaneous revenues	26,000	26,000	21,773	(4,227)
TOTAL GENERAL REVENUES	8,682,489	8,682,489	9,409,411	726,922
PROGRAM REVENUES:				
Charges for services:				
Subdivision platting fees	36,000	36,000	44,840	8,840
Road assessments	31,100	31,100	25,807	(5,293)
Road crossing fees	4,500	4,500	4,069	(431)
P.I.P.R.O.W permit fees	10,000	10,000	15,970	5,970
Signage fees	3,000	3,000	6,655	3,655
Mechanic reimbursements	100,000	100,000	176,343	76,343
Dark skie permits	-	-	25	25
State surplus	60,000	60,000	57,075	(2,925)
TOTAL CHARGES FOR SERVICES	244,600	244,600	330,784	86,184
Operating grant				
TOTAL CAPITAL GRANTS AND CONTRIBUTIONS	-	-	-	-
TOTAL PROGRAM REVENUES	244,600	244,600	330,784	86,184
TOTAL REVENUES	8,927,089	8,927,089	9,740,195	813,106

**COMAL COUNTY, TEXAS
ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
ADMINISTRATIVE:				
Salaries:				
Engineer	\$ 140,216	\$ 140,726	\$ 140,724	\$ 2
Assistant engineers	168,914	168,914	96,332	72,582
Road superintendent	70,936	70,936	66,774	4,162
GIS coordinator / web administrator	179,719	179,719	123,378	56,341
Administrative	190,244	190,244	183,873	6,371
Overtime/sick pay buy down/accrued vacation	10,950	10,950	136	10,814
Auto and cell phone allowance	10,140	10,140	8,270	1,870
Fringe benefits	252,088	252,088	194,896	57,192
Office supplies	10,000	10,000	6,882	3,118
Copier lease and maintenance	2,000	2,055	2,054	1
Dues and publications	1,700	1,700	492	1,208
Surveyor / engineering fees	40,000	36,761	27,791	8,970
Laboratory testing	3,000	3,000	1,579	1,421
Telephones (office and mobile) and pagers	4,800	5,510	4,682	828
License renewals	2,000	2,000	982	1,018
Continuing education and travel	12,000	10,480	7,783	2,697
Computer components and maintenance	218,000	219,815	66,174	153,641
Utilities	20,000	20,130	20,129	1
Miscellaneous	2,000	2,000	37	1,963
Building maintenance	15,500	10,500	6,900	3,600
Non-capital equipment	18,100	40,767	40,767	-
Capital expenditures:				
Building improvements	5,000	15,000	14,945	55
Furniture and equipment	-	8,883	5,620	3,263
TOTAL ADMINISTRATIVE	1,377,307	1,412,318	1,021,200	391,118
MAINTENANCE AND OPERATIONS:				
Salaries:				
Wages	2,457,191	2,458,106	2,326,641	131,465
Overtime	35,000	35,000	27,562	7,438
Cell phone allowance	4,380	4,830	4,816	14
Fringe benefits	1,149,559	1,149,559	1,062,612	86,947
Work uniforms	28,000	28,000	22,817	5,183
Training and education	14,000	14,000	11,947	2,053
TOTAL PERSONNEL	3,688,130	3,689,495	3,456,395	233,100
Materials and supplies:				
Paving and road building materials	2,500,000	2,489,656	1,756,001	733,655
Traffic control devices	120,000	124,477	122,595	1,882
Herbicide	28,000	28,000	7,898	20,102
Waste disposal	23,000	24,400	21,763	2,637
Contract services	80,000	100,821	97,902	2,919
Miscellaneous supplies	2,500	7,890	2,797	5,093
County boat ramp repairs	5,000	5,000	2,050	2,950
TOTAL MATERIALS AND SUPPLIES	2,758,500	2,780,244	2,011,006	769,238

**COMAL COUNTY, TEXAS
ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015**

EXPENDITURES:	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES: (Continued)				
MAINTENANCE AND OPERATIONS: (Continued)				
Equipment Operations:				
Gas and oil	\$ 350,000	\$ 350,000	\$ 245,330	\$ 104,670
Tires and tubes	45,000	45,000	26,263	18,737
Parts and repairs	375,000	383,674	339,662	44,012
Radio maint. and repairs	5,500	5,500	865	4,635
Insurance - equipment	30,000	30,000	15,228	14,772
Radio tower rental	2,600	2,623	2,622	1
Low water crossing equipment maintenance	20,000	21,328	2,082	19,246
Non-capital equipment	108,350	108,351	97,248	11,103
Capital expenditures:				
Equipment	776,215	776,215	356,694	419,521
TOTAL EQUIPMENT OPERATIONS	1,712,665	1,722,691	1,085,994	636,697
TOTAL MAINTENANCE AND OPERATIONS	8,159,295	8,192,430	6,553,395	1,639,035
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL EXPENDITURES	9,536,602	9,604,748	7,574,595	2,030,153
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(609,513)	(677,659)	2,165,600	2,843,259
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	7,000	7,000	-	(7,000)
TOTAL OTHER FINANCING SOURCES AND (USES)	7,000	7,000	-	(7,000)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(602,513)	(670,659)	2,165,600	2,836,259
FUND BALANCE, January 1	2,951,723	2,951,723	2,951,723	-
FUND BALANCE, December 31	\$ 2,349,210	\$ 2,281,064	\$ 5,117,323	\$ 2,836,259

**COMAL COUNTY, TEXAS
CAPITAL PROJECTS FUND
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
For the Year Ended December 31, 2015**

	2011 CAPITAL PROJECTS FUND	2014 CAPITAL PROJECTS FUND	2015 CAPITAL PROJECTS FUND	CURRENT YEAR TOTALS
REVENUES				
Interest on deposits	\$ -	\$ 833	\$ 237	\$ 1,070
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Miscellaneous revenue	-	-	-	-
Total revenues	<u>-</u>	<u>833</u>	<u>237</u>	<u>1,070</u>
EXPENDITURES				
Operations:				
General government	-	-	1,134,213	1,134,213
Justice system	-	-	219,400	219,400
General government	-	954,255	1,173,995	2,128,250
Health and human services	-	314,043	-	314,043
Debt service:				
Bond issuance costs	-	-	33,600	33,600
Total expenditures	<u>-</u>	<u>1,268,298</u>	<u>2,561,208</u>	<u>3,829,506</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(1,267,465)</u>	<u>(2,560,971)</u>	<u>(3,828,436)</u>
OTHER FINANCING SOURCES (USES)				
Gain/(loss) on sale of capital assets	-	-	-	-
Transfers to other funds	-	-	-	-
Transfers from other funds	-	35,000	-	35,000
Bond proceeds	-	-	3,300,000	3,300,000
Total other financing sources and (uses)	<u>-</u>	<u>35,000</u>	<u>3,300,000</u>	<u>3,335,000</u>
Net change in fund balances	<u>-</u>	<u>(1,232,465)</u>	<u>739,029</u>	<u>(493,436)</u>
Fund balances -- beginning	<u>-</u>	<u>2,550,811</u>	<u>-</u>	<u>2,550,811</u>
Fund balances -- ending	<u>\$ -</u>	<u>\$ 1,318,346</u>	<u>\$ 739,029</u>	<u>\$ 2,057,375</u>

COMAL COUNTY, TEXAS
2011 CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
From Inception and for the Year Ended December 31, 2015

	PROJECT AUTHORIZATION	PRIOR YEARS	CURRENT YEAR	TOTAL TO DATE
REVENUES:				
GENERAL REVENUES				
Miscellaneous revenues	\$ -	\$ 444,984	\$ -	\$ 444,984
TOTAL GENERAL REVENUES	-	444,984	-	444,984
PROGRAM REVENUES:				
Capital grants and contributions:				
Guadalupe County	-	250,000	-	250,000
United States Fish and Wildlife Service	652,312	652,312	-	652,312
Texas Historic Courthouse Preservation Program	3,438,000	3,588,000	-	3,588,000
FEMA Funding	5,250,000	12,226,886	-	12,226,886
TOTAL CAPITAL GRANTS AND CONTRIBUTIONS	9,340,312	16,467,198	-	16,467,198
Interest on deposits	-	750,055	-	750,055
TOTAL PROGRAM REVENUES	9,340,312	17,217,253	-	17,217,253
TOTAL REVENUES	9,340,312	17,662,237	-	17,662,237
EXPENDITURES:				
Operations:				
SH46 waterline project	360,175	360,174	-	360,174
SH306 TxDOT funding	1,812,500	1,812,500	-	1,812,500
Bad debt expense - FEMA	-	5,093,582	-	5,093,582
Non-Capital Outlay:				
Professional fees for above projects	2,243,905	2,359,833	-	2,359,833
Non-capital equipment	31,677	31,677	-	31,677
Bond Costs				
Bond issue costs	354,319	354,319	-	354,319
Capital Outlay:				
Building - Goodwin school	963,500	963,500	-	963,500
Building improvements - Goodwin school	25,000	63,228	-	63,228
Building space use study	206,900	206,238	-	206,238
J.P. #3 building expansion	601,984	601,984	-	601,984
Land acquisition for future C.I.D. building	292,703	292,703	-	292,703
Jail improvements - plumbing upgrade	565,543	565,543	-	565,543
Land acquisition for parks	165,191	165,191	-	165,191
SH46 TxDOT pass through right of way	150,000	150,000	-	150,000
Schwab Road realignment	350,000	350,000	-	350,000
Land acquisition for justice center	1,504,473	1,504,473	-	1,504,473
Odyssey project	1,000,000	760,274	-	760,274
Land acquisition for conservation - Morton Tract	1,002,390	1,002,390	-	1,002,390
Livestock barn at Extension facility	191,550	191,550	-	191,550
Courthouse restoration	9,900,000	10,535,213	-	10,535,213
Dry Comal flood retarding structure	24,204,505	25,559,264	-	25,559,264
TOTAL EXPENDITURES	45,926,315	52,923,636	-	52,923,636
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(36,586,003)	(35,261,399)	-	(35,261,399)
OTHER FINANCING SOURCES (USES):				
Capital lease	963,500	963,500	-	963,500
Bond proceeds, gross	66,420,558	64,256,145	-	64,256,145
Bond proceeds, premium	1,451,945	2,307,101	-	2,307,101
SH46 TxDOT pass through funding	(16,000,000)	(16,000,000)	-	(16,000,000)
SH281 TxDOT pass through funding	(16,000,000)	(16,000,000)	-	(16,000,000)
Transfers in/(out)	(250,000)	579,736	-	579,736
TOTAL OTHER FINANCING SOURCES (USES)	36,586,003	36,106,482	-	36,106,482
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 845,083	-	\$ 845,083
FUND BALANCE, January 1			-	
FUND BALANCE, December 31			<u>\$ -</u>	

COMAL COUNTY, TEXAS
2014 CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
From Inception and for the Year Ended December 31, 2015

	PROJECT <u>AUTHORIZATION</u>	PRIOR <u>YEARS</u>	CURRENT <u>YEAR</u>	TOTAL TO <u>DATE</u>
REVENUES:				
Interest on Deposits	\$ -	\$ -	\$ 833	\$ 833
TOTAL REVENUES	\$ -	\$ -	\$ 833	\$ 833
EXPENDITURES:				
Capital Outlay:				
Bulverde offices	1,854,900	2,437	703,405	705,842
Goodwin repairs	400,000	-	314,043	314,043
Financial software	550,000	273,965	215,513	489,478
Land	1,700,000	1,677,687		1,677,687
Building remediation	-	-	35,337	35,337
Bond/legal fees	45,100	45,100		45,100
TOTAL EXPENDITURES	4,550,000	1,999,189	1,268,298	3,267,487
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,550,000)	(1,999,189)	(1,267,465)	(3,266,654)
OTHER FINANCING SOURCES (USES):				
Bond proceeds	4,550,000	4,550,000	-	4,550,000
Transfers from other funds	-	-	35,000	35,000
TOTAL OTHER FINANCING SOURCES (USES)	4,550,000	4,550,000	35,000	4,585,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ -	\$ 2,550,811	(1,232,465)	\$ 1,318,346
FUND BALANCE, January 1			2,550,811	
FUND BALANCE, December 31			<u>\$ 1,318,346</u>	

COMAL COUNTY, TEXAS
2015 CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2015

	PROJECT <u>AUTHORIZATION</u>	PRIOR <u>YEARS</u>	CURRENT <u>YEAR</u>	TOTAL TO <u>DATE</u>
REVENUES:				
Interest on Deposits	\$ -	\$ -	\$ 237	\$ 237
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 237</u>	<u>\$ 237</u>
EXPENDITURES:				
Non-Capital Outlay:				
Professional fees for the jail	182,700	-	219,400	219,400
Non-capital equipment	-	-	1,134,213	1,134,213
Bond Costs				
Bond issue costs	-	-	33,600	33,600
Capital Outlay:				
County Clerk voting equipment	1,300,000	-	23,657	23,657
Building, future Elections	2,000,000	-	1,150,338	1,150,338
TOTAL EXPENDITURES	<u>3,482,700</u>	<u>-</u>	<u>2,561,208</u>	<u>2,561,208</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,482,700)	-	(2,560,971)	(2,560,971)
OTHER FINANCING SOURCES (USES):				
Bond proceeds	-	-	3,300,000	3,300,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>3,300,000</u>	<u>3,300,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (3,482,700)</u>	<u>\$ -</u>	739,029	<u>\$ 739,029</u>
FUND BALANCE, January 1			-	
FUND BALANCE, December 31			<u>\$ 739,029</u>	

COMAL COUNTY, TEXAS
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
GENERAL REVENUES:				
Ad valorem taxes:				
Current	\$ 5,358,978	\$ 5,358,978	\$ 5,123,060	\$ (235,918)
Delinquent	52,000	52,000	67,629	15,629
Penalty and interest	40,000	40,000	44,928	4,928
TOTAL AD VALOREM TAXES	5,450,978	5,450,978	5,235,617	(215,361)
Intergovernmental	-	7,418,931	7,418,930	(1)
Interest on deposits	1,000	1,000	38,539	37,539
TOTAL GENERAL REVENUES	5,451,978	12,870,909	12,693,086	(177,823)
TOTAL REVENUES	5,451,978	12,870,909	12,693,086	(177,823)
EXPENDITURES:				
PRINCIPAL RETIREMENT				
Tax Notes, Series 2011	1,980,000	1,980,000	1,980,000	-
Certificates of Obligation, Series 2007	900,000	900,000	900,000	-
Combined Limited Tax and Revenue Bonds, Series 2009	2,675,000	2,675,000	2,675,000	-
TOTAL PRINCIPAL RETIREMENT	5,555,000	5,555,000	5,555,000	-
INTEREST				
Tax Notes, Series 2011	230,525	230,525	230,525	-
Tax Notes, Series 2014	-	32,906	32,906	-
Certificates of Obligation, Series 2007	786,809	786,809	786,809	-
Combined Limited Tax and Revenue Bonds, Series 2009	320,691	320,691	320,691	-
Combined Limited Tax and Revenue Bonds, Series 2012	487,650	487,650	487,650	-
TOTAL INTEREST	1,825,675	1,858,581	1,858,581	-
FISCAL CHARGES				
Tax Notes, Series 2011	875	875	806	69
Certificates of Obligation, Series 2007	875	875	806	69
General Obligation Refunding Bonds, Series 2014	-	-	25	(25)
Combined Limited Tax and Revenue Bonds, Series 2009	875	875	150	725
Combined Limited Tax and Revenue Bonds, Series 2012	875	875	806	69
TOTAL FISCAL CHARGES	3,500	3,500	2,593	907
ISSUANCE COSTS				
General Obligation Refunding Bonds, Series 2015	-	219,813	88,509	131,304
TOTAL ISSUANCE COSTS	-	219,813	88,509	131,304
TOTAL TAX EXEMPT DEBT SERVICE EXPENDITURES	7,384,175	7,636,894	7,504,683	132,211
CAPITAL LEASES				
GOODWIN SCHOOL LEASE / PURCHASE				
Lease / purchase payments principal retirement	210,333	194,720	194,720	-
Lease / purchase payments interest	-	15,613	15,613	-
TOTAL GOODWIN SCHOOL LEASE / PURCHASE	210,333	210,333	210,333	-
TOTAL CAPITAL LEASES	210,333	210,333	210,333	-
TOTAL DEBT SERVICE EXPENDITURES	7,594,508	7,847,227	7,715,016	132,211
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(2,142,530)	5,023,682	4,978,070	(45,612)

COMAL COUNTY, TEXAS
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES):				
Other resource - proceeds from TXDOT	2,675,000	2,675,000	-	2,675,000
Other resource - bond proceeds	-	-	15,485,000	(15,485,000)
Other resource - premium on refunding bonds issued	-	-	184,180	(184,180)
Other use - payment to refunded bond escrow agent	-	-	(15,625,773)	15,625,773
Transfers from other funds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,675,000</u>	<u>2,675,000</u>	<u>43,407</u>	<u>2,631,593</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	532,470	7,698,682	5,021,477	5,217,574
FUND BALANCES, January 1	<u>8,677,648</u>	<u>8,677,648</u>	<u>8,677,648</u>	<u>-</u>
FUND BALANCES, December 31	<u>\$ 9,210,118</u>	<u>\$ 16,376,330</u>	<u>\$ 13,699,125</u>	<u>\$ 5,217,574</u>