



PROPOSED 2019 BUDGET

Mayor: Mark Kobelan

**City Council: John Ebeling
Joel Bender
Dale Dodds
Henry Kollenberg
Brian Thompson**

City of Piney Point Village
Ad Valorem Tax Revenue and Distribution

| | <u>2017</u> | <u>2018</u> | <u>2019</u> |
|---------------------|-----------------|-----------------|-----------------|
| Total Taxable Value | \$2,414,122,092 | \$2,619,915,316 | \$2,562,673,440 |

Estimated Distribution of Tax Rate for Fiscal Year 2019

| | |
|-----------|--------------|
| \$0.20000 | M&O |
| \$0.05514 | Debt Service |
| \$0.25514 | Total |

Historic Distribution of Taxes

| Tax Year | M&O | Debt Service | Total |
|----------|------------|--------------|-----------|
| 2003 | \$0.18205 | \$0.03359 | \$0.21564 |
| 2004 | \$0.18764 | \$0.03136 | \$0.21900 |
| 2005 | \$0.20412 | \$0.02986 | \$0.23398 |
| 2006 | \$0.18205 | \$0.04569 | \$0.22774 |
| 2007 | \$0.17268 | \$0.04246 | \$0.21514 |
| 2008 | \$0.17601 | \$0.03913 | \$0.21514 |
| 2009 | \$0.17798 | \$0.03716 | \$0.21514 |
| 2010 | \$0.17735 | \$0.03779 | \$0.21514 |
| 2011 | \$0.17882 | \$0.03632 | \$0.21514 |
| 2012 | \$0.18044 | \$0.03470 | \$0.21514 |
| 2013 | \$0.22083 | \$0.03431 | \$0.25514 |
| 2014 | \$0.22472 | \$0.03042 | \$0.25514 |
| 2015 | \$0.22472 | \$0.03042 | \$0.25514 |
| 2016 | \$0.208943 | \$0.046197 | \$0.25514 |
| 2017 | \$0.212496 | \$0.042644 | \$0.25514 |
| 2018 | \$0.20259 | \$0.05255 | \$0.25514 |
| 2019 | \$0.20000 | \$0.05514 | \$0.25514 |

All Funds Summary - FY 2019

| | General Operating Fund | Debt Service Fund | Special Revenue Fund | Capital Fund | Metro Fund | Total Funds |
|----------------------------|---------------------------------------|----------------------------------|-------------------------------------|-------------------------|-----------------------|------------------------|
| Revenues | | | | | | |
| Taxes | 5,633,455 | 1,502,950 | 0 | 0 | 0 | 7,136,405 |
| Development Fees | 366,900 | 0 | 0 | 0 | 0 | 366,900 |
| Fines and Fees | 143,000 | 0 | 13,300 | 0 | 0 | 156,300 |
| Other Revenues | 132,500 | 0 | 0 | 0 | 0 | 132,500 |
| Intergovernmental | 136,000 | 0 | 0 | 0 | 0 | 136,000 |
| Interest | 150,000 | 3,900 | 5 | 0 | 0 | 153,905 |
| Transfers (in) | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenues | 6,561,855 | 1,506,850 | 13,305 | 0 | 0 | 8,082,010 |
| Expenditures | | | | | | |
| Personnel | 677,137 | 0 | 0 | 0 | 0 | 677,137 |
| Materials and Supplies | 47,172 | 0 | 0 | 0 | 0 | 47,172 |
| Services and Charges | 5,361,627 | 2,250 | 17,823 | 0 | 0 | 5,381,700 |
| Maintenance | 126,000 | 0 | 0 | 0 | 0 | 126,000 |
| Intergovernmental | 10,000 | 0 | 0 | 0 | 0 | 10,000 |
| Capital Outlay | 1,497,014 | 0 | 0 | 0 | 0 | 1,497,014 |
| Insurance | 4,300 | 0 | 0 | 0 | 0 | 4,300 |
| Debt Service | 0 | 1,502,950 | 0 | 0 | 0 | 1,502,950 |
| Transfers (out) | 0 | 0 | 0 | 0 | 0 | 0 |
| Expenditures | 7,723,250 | 1,505,200 | 17,823 | 0 | 0 | 9,246,273 |
| Net Revenues | -1,161,395 | 1,650 | -4,518 | 0 | 0 | -1,164,263 |
| Beginning Fund Balance | 6,956,424 | 68,663 | 81,968 | 0 | 0 | 7,107,056 |
| Ending Fund Balance | 5,795,029 | 70,313 | 77,450 | 0 | 0 | 5,942,794 |

All Funds - Summary

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|
| Revenues | | | | | | |
| Taxes | 5,761,041 | 6,494,975 | 6,968,881 | 7,272,490 | 7,283,490 | 7,136,405 |
| Development Fees | 474,849 | 422,391 | 313,973 | 386,000 | 335,900 | 366,900 |
| Fines and Fees | 150,478 | 123,516 | 158,770 | 164,300 | 156,300 | 156,300 |
| Other Revenues | 4,233,140 | 142,625 | 4,228,328 | 139,500 | 134,500 | 132,500 |
| Intergovernmental | 319,719 | 136,000 | 136,000 | 136,000 | 136,000 | 136,000 |
| Interest | 12,293 | 55,268 | 97,962 | 35,755 | 163,905 | 153,905 |
| Transfers (in) | 540,301 | 114,368 | 35,989 | 0 | 1,462,244 | 0 |
| Total Revenues | 11,491,822 | 7,489,144 | 11,939,902 | 8,134,045 | 9,672,339 | 8,082,010 |
| Expenditures | | | | | | |
| Personnel | 508,891 | 492,592 | 621,633 | 632,102 | 657,415 | 677,137 |
| Materials and Supplies | 46,142 | 41,025 | 43,848 | 45,450 | 43,859 | 47,172 |
| Services and Charges | 3,833,071 | 4,046,039 | 4,392,595 | 4,788,886 | 4,555,044 | 5,381,700 |
| Maintenance | 178,067 | 51,076 | 104,195 | 131,200 | 62,450 | 126,000 |
| Intergovernmental | 0 | 37 | 10,680 | 0 | 75,000 | 10,000 |
| Capital Outlay | 903,731 | 3,755,228 | 4,615,793 | 50,000 | 1,529,588 | 1,497,014 |
| Insurance | 3,313 | 3,612 | 2,495 | 4,616 | 4,300 | 4,300 |
| Debt Service | 698,601 | 1,048,500 | 1,138,454 | 1,499,114 | 1,499,114 | 1,502,950 |
| Transfers (out) | 540,301 | 114,368 | 35,989 | 0 | 1,462,244 | 0 |
| Total Expenditures | 6,712,118 | 9,552,478 | 10,965,682 | 7,151,368 | 9,889,014 | 9,246,273 |
| Net Revenues | 4,779,704 | -2,063,334 | 974,221 | 982,678 | -216,675 | -1,164,263 |
| Beginning Fund Balance | 3,633,140 | 8,412,845 | 6,349,510 | 6,321,338 | 7,323,731 | 7,107,056 |
| Ending Fund Balance | 8,412,845 | 6,349,510 | 7,323,731 | 7,304,016 | 7,107,056 | 5,942,794 |

General Operating Fund - Summary

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|
| Revenues | | | | | | |
| Taxes | 5,144,556 | 5,433,905 | 5,820,259 | 5,864,093 | 5,875,093 | 5,633,455 |
| Development Fees | 474,849 | 422,391 | 313,973 | 386,000 | 335,900 | 366,900 |
| Fines and Fees | 140,920 | 113,973 | 145,159 | 151,000 | 143,000 | 143,000 |
| Other Revenues | 160,112 | 142,625 | 145,425 | 139,500 | 134,500 | 132,500 |
| Intergovernmental | 319,719 | 136,000 | 136,000 | 136,000 | 136,000 | 136,000 |
| Interest | 7,384 | 32,084 | 73,645 | 35,000 | 160,000 | 150,000 |
| Transfers (in) | 540,301 | 45,701 | 35,989 | 0 | 0 | 0 |
| Total Revenues | 6,787,842 | 6,326,679 | 6,670,451 | 6,711,593 | 6,784,493 | 6,561,855 |
| Expenditures | | | | | | |
| Personnel | 508,891 | 492,592 | 621,633 | 632,102 | 657,415 | 677,137 |
| Materials and Supplies | 46,142 | 41,025 | 43,848 | 45,450 | 43,859 | 47,172 |
| Services and Charges | 3,828,883 | 4,044,539 | 4,386,935 | 4,786,513 | 4,528,838 | 5,361,627 |
| Maintenance | 178,067 | 51,076 | 104,195 | 131,200 | 62,450 | 126,000 |
| Intergovernmental | 0 | 37 | 10,680 | 0 | 75,000 | 10,000 |
| Capital Outlay | 599,966 | 601,253 | 129,659 | 50,000 | 0 | 1,497,014 |
| Insurance | 3,313 | 3,612 | 2,495 | 4,616 | 4,300 | 4,300 |
| Transfers (out) | 0 | 0 | 0 | 0 | 1,462,244 | 0 |
| Total Expenditures | 5,165,262 | 5,234,135 | 5,299,445 | 5,649,881 | 6,834,106 | 7,723,250 |
| Net Revenues | 1,622,580 | 1,092,544 | 1,371,006 | 1,061,713 | -49,613 | -1,161,395 |
| Beginning Fund Balance | 2,919,907 | 4,542,487 | 5,635,031 | 6,184,417 | 7,006,037 | 6,956,424 |
| Ending Fund Balance | 4,542,487 | 5,635,031 | 7,006,037 | 7,246,130 | 6,956,424 | 5,795,029 |

General Operating Fund - Revenues - 10

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 | Percentage Change |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|----------------------|
| Taxes | | | | | | | |
| Property Tax | 4,548,835 | 4,796,271 | 5,215,684 | 5,277,093 | 5,277,093 | 5,035,455 | -5% |
| Sales Tax (1%) | 188,105 | 231,129 | 199,556 | 200,000 | 200,000 | 200,000 | 0% |
| Electric Franchise Fee | 272,369 | 272,368 | 272,368 | 272,000 | 272,000 | 272,000 | 0% |
| Natural Gas Franchise Fee | 22,717 | 17,899 | 19,102 | 15,000 | 19,000 | 19,000 | 0% |
| Telephone Franchise Fee | 41,054 | 40,817 | 35,921 | 35,000 | 35,000 | 35,000 | 0% |
| Cable TV Franchise Fee | 71,476 | 75,421 | 77,627 | 65,000 | 72,000 | 72,000 | 0% |
| | <u>5,144,556</u> | <u>5,433,905</u> | <u>5,820,259</u> | <u>5,864,093</u> | <u>5,875,093</u> | <u>5,633,455</u> | <u>-4%</u> |
| Development Fees | | | | | | | |
| Plat Reviews | 800 | 0 | 7,150 | 3,500 | 3,400 | 3,400 | 0% |
| Contractor Registrations | 9,540 | 10,140 | 11,165 | 12,000 | 12,000 | 12,000 | 0% |
| Drainage Reviews | 64,150 | 56,250 | 33,356 | 54,000 | 44,000 | 50,000 | 14% |
| Permits/Inspections | 398,609 | 355,001 | 259,552 | 315,000 | 275,000 | 300,000 | 9% |
| Board of Adjustment | 1,750 | 1,000 | 2,750 | 1,500 | 1,500 | 1,500 | 0% |
| | <u>474,849</u> | <u>422,391</u> | <u>313,973</u> | <u>386,000</u> | <u>335,900</u> | <u>366,900</u> | <u>9%</u> |
| Fines and Fees | | | | | | | |
| Municipal Court Fines | 140,920 | 113,283 | 144,255 | 150,000 | 142,000 | 142,000 | 0% |
| Fines and Building Citations | 0 | 690 | 904 | 1,000 | 1,000 | 1,000 | 0% |
| | <u>140,920</u> | <u>113,973</u> | <u>145,159</u> | <u>151,000</u> | <u>143,000</u> | <u>143,000</u> | <u>0%</u> |
| Other Revenues | | | | | | | |
| Alarm System Registration | 33,400 | 32,550 | 30,300 | 45,000 | 33,000 | 33,000 | 0% |
| Kinkaid School Contribution | 29,135 | 40,300 | 45,000 | 34,000 | 34,000 | 34,000 | 0% |
| Ambulance Services | 59,187 | 67,562 | 64,560 | 55,000 | 65,100 | 65,000 | 0% |
| Historic Preservation | 0 | 2,000 | 5,000 | 5,000 | 0 | 0 | 0% |
| Miscellaneous | 38,390 | 213 | 565 | 500 | 2,400 | 500 | -79% |
| | <u>160,112</u> | <u>142,625</u> | <u>145,425</u> | <u>139,500</u> | <u>134,500</u> | <u>132,500</u> | <u>-1%</u> |
| Intergovernmental | | | | | | | |
| Metro - Mitigation | 136,000 | 136,000 | 136,000 | 136,000 | 136,000 | 136,000 | 0% |
| Intergovernmental | 183,719 | 0 | 0 | 0 | 0 | 0 | 0% |
| | <u>319,719</u> | <u>136,000</u> | <u>136,000</u> | <u>136,000</u> | <u>136,000</u> | <u>136,000</u> | <u>0%</u> |
| Interest | | | | | | | |
| Interest Income | 7,384 | 32,084 | 73,645 | 35,000 | 160,000 | 150,000 | -6% |
| | <u>7,384</u> | <u>32,084</u> | <u>73,645</u> | <u>35,000</u> | <u>160,000</u> | <u>150,000</u> | <u>-6%</u> |
| Transfers In | | | | | | | |
| Transfers from Other Funds | 540,301 | 45,701 | 35,989 | 0 | 0 | 0 | 0% |
| | <u>540,301</u> | <u>45,701</u> | <u>35,989</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0%</u> |
| Total Revenues | <u>6,787,842</u> | <u>6,326,679</u> | <u>6,670,451</u> | <u>6,711,593</u> | <u>6,784,493</u> | <u>6,561,855</u> | <u>-3%</u> |

General Operating Fund - Expenditures - 10

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 | Percentage Change |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|----------------------|
| Personnel | | | | | | | |
| Gross Salaries and Wages | 396,421 | 385,277 | 467,294 | 464,988 | 491,916 | 506,673 | 3% |
| Fringe Benefits | 53,699 | 64,606 | 85,966 | 82,790 | 84,423 | 86,956 | 3% |
| Insurance | 58,771 | 42,710 | 68,373 | 84,326 | 81,076 | 83,508 | 3% |
| | <u>508,891</u> | <u>492,592</u> | <u>621,633</u> | <u>632,104</u> | <u>657,415</u> | <u>677,137</u> | <u>3%</u> |
| Materials and Supplies | | | | | | | |
| Office Supplies | 6,151 | 10,502 | 10,167 | 10,000 | 8,735 | 9,600 | 10% |
| Meeting Supplies | 6,048 | 4,532 | 6,894 | 5,500 | 3,752 | 4,150 | 11% |
| Miscellaneous Supplies | 3,361 | 3,354 | 3,489 | 5,000 | 3,950 | 4,500 | 14% |
| Postage | 4,345 | 1,945 | 1,803 | 2,850 | 1,850 | 1,850 | 0% |
| Dues & Subscriptions | 6,926 | 4,593 | 3,963 | 4,500 | 4,000 | 4,000 | 0% |
| Office Equipment | 8,210 | 10,982 | 12,079 | 14,000 | 15,072 | 16,572 | 10% |
| Gator Fuel | 10,507 | 1,753 | 3,354 | 400 | 2,000 | 2,000 | 0% |
| ROW Water/Planting | 594 | 3,366 | 2,098 | 3,200 | 4,500 | 4,500 | 0% |
| | <u>46,142</u> | <u>41,025</u> | <u>43,848</u> | <u>45,450</u> | <u>43,859</u> | <u>47,172</u> | <u>8%</u> |
| Services and Charges | | | | | | | |
| Bank Fees/Charges | 2,432 | 1,868 | 1,827 | 2,000 | 1,500 | 1,800 | 20% |
| Temporary Employees | 1,111 | 35,127 | 0 | 5,000 | 0 | 5,000 | 100% |
| Travel & Training | 0 | 0 | 0 | 3,500 | 1,650 | 2,000 | 21% |
| Mileage | 9,600 | 10,717 | 13,862 | 750 | 13,600 | 13,600 | 0% |
| Information Technology | 27,517 | 30,094 | 54,430 | 40,000 | 27,001 | 19,714 | -27% |
| Accounting/Audit | 18,500 | 18,715 | 23,397 | 25,943 | 32,000 | 32,000 | 0% |
| Rent/Furniture/Leasehold | 99,107 | 101,186 | 113,737 | 120,000 | 120,000 | 125,000 | 4% |
| Telecommunications | 12,833 | 12,759 | 17,020 | 13,000 | 13,000 | 13,428 | 3% |
| Engineering | 120,463 | 164,774 | 215,093 | 170,000 | 134,000 | 150,000 | 12% |
| Legal | 55,964 | 70,367 | 55,735 | 70,000 | 90,000 | 90,000 | 0% |
| Legal Notices | 6,755 | 4,970 | 3,532 | 3,000 | 2,500 | 2,500 | 0% |
| Statutory Legal Notices | 0 | 0 | 0 | 3,000 | 3,000 | 3,000 | 0% |
| Tax Appraisal | 50,272 | 51,150 | 53,833 | 60,000 | 60,000 | 60,000 | 0% |
| Payroll Processing | 4,680 | 2,215 | 2,627 | 3,000 | 3,000 | 3,000 | 0% |
| Election Expense | 832 | 0 | 60 | 5,000 | 0 | 5,000 | 100% |
| Citizen Communication | 1,200 | 1,200 | 3,000 | 10,000 | 10,000 | 10,000 | 0% |
| Credit Card Charge | 6,208 | 4,603 | 5,002 | 5,200 | 5,000 | 5,000 | 0% |
| Judge/Prosecutor/Interpreter | 17,175 | 21,625 | 20,693 | 28,000 | 22,000 | 22,000 | 0% |
| Collection Agency | 9,372 | 0 | 0 | 0 | 0 | 0 | 0% |
| OmniBase Services of Texas | 0 | 96 | 95 | 100 | 450 | 200 | -56% |
| Drainage Reviews | 80,455 | 72,921 | 46,929 | 75,000 | 45,000 | 45,000 | 0% |
| Electrical Inspections | 16,965 | 15,405 | 13,030 | 16,000 | 12,000 | 12,000 | 0% |
| Plat Reviews | 0 | 0 | 0 | 500 | 500 | 500 | 0% |
| Plan Reviews | 6,210 | 0 | 5,725 | 4,000 | 10,000 | 10,000 | 0% |
| Plumbing Inspections | 14,355 | 19,395 | 16,650 | 18,000 | 18,000 | 18,000 | 0% |

General Operating Fund - Expenditures - 10

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 | Percentage Change |
|---|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|----------------------|
| Services and Charges (continued) | | | | | | | |
| Structural Inspections | 11,570 | 12,735 | 16,005 | 11,000 | 15,000 | 15,000 | 0% |
| Mechanical Inspections | 5,625 | 7,290 | 7,290 | 7,000 | 7,000 | 7,000 | 0% |
| TCEQ/Harris Co Permits | 1,856 | 100 | 3,413 | 1,800 | 1,000 | 1,000 | 0% |
| Landscaping Maintenance | 310 | 1,585 | 3,678 | 10,000 | 10,000 | 15,000 | 50% |
| Landscaping Improvements | 0 | 0 | 64,950 | 50,000 | 58,000 | 75,000 | 29% |
| Urban Forester | 42,320 | 42,000 | 41,800 | 42,000 | 42,000 | 42,000 | 0% |
| Tree Care & Removal | 8,891 | 3,430 | 11,870 | 10,000 | 10,000 | 10,000 | 0% |
| Right-of-Way Mowing | 30,518 | 37,480 | 32,537 | 40,000 | 65,000 | 80,000 | 23% |
| Memorial Villages Police | 1,563,317 | 1,563,500 | 1,716,398 | 1,720,827 | 1,732,976 | 1,815,242 | 5% |
| Village Fire Department | 1,029,822 | 1,122,226 | 1,155,825 | 1,484,393 | 1,242,393 | 2,035,143 | 64% |
| Street Lighting | 10,840 | 10,290 | 11,793 | 12,000 | 12,000 | 12,000 | 0% |
| Animal Control | 4,400 | 0 | 105 | 2,000 | 1,100 | 2,000 | 82% |
| Mosquito Control | 21,457 | 35,363 | 21,508 | 26,000 | 20,930 | 22,000 | 5% |
| Community Celebrations | 5,957 | 8,737 | 13,362 | 10,000 | 10,000 | 10,000 | 0% |
| Solid Waste Collection | 528,494 | 523,598 | 531,384 | 577,000 | 570,000 | 570,000 | 0% |
| Spring Branch Library | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 0% |
| Drainage Study | 0 | 0 | 0 | 100,000 | 99,850 | 0 | -100% |
| Miscellaneous | 0 | 35,521 | 87,240 | 0 | 5,888 | 0 | -100% |
| | <u>3,828,883</u> | <u>4,044,539</u> | <u>4,386,935</u> | <u>4,786,513</u> | <u>4,528,838</u> | <u>5,361,627</u> | <u>18%</u> |
| Maintenance | | | | | | | |
| Signage & Signal Repairs | 6,520 | 1,911 | 7,322 | 5,000 | 12,000 | 50,000 | 317% |
| Road/Drainage Maintenance | 170,000 | 49,165 | 96,712 | 125,000 | 50,000 | 75,000 | 50% |
| Gator Maintenance | 0 | 0 | 0 | 1,200 | 450 | 1,000 | 122% |
| Windemere Drainage | 1,547 | 0 | 160 | 0 | 0 | 0 | 0% |
| | <u>178,067</u> | <u>51,076</u> | <u>104,195</u> | <u>131,200</u> | <u>62,450</u> | <u>126,000</u> | <u>102%</u> |
| Intergovernmental | | | | | | | |
| State Comptroller | 0 | 37 | 10,680 | 0 | 75,000 | 10,000 | -87% |
| SETCIC | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | <u>0</u> | <u>37</u> | <u>10,680</u> | <u>0</u> | <u>75,000</u> | <u>10,000</u> | <u>-87%</u> |
| Capital Outlay | | | | | | | |
| 2014 Paving Project | 268,838 | 4,558 | 0 | 0 | 0 | 0 | 0% |
| MDE Drainage | 7,407 | 0 | 0 | 0 | 0 | 0 | 0% |
| S Piney Point/Blalock Road | 0 | -43,449 | 0 | 0 | 0 | 0 | 0% |
| Batch 1 Projects | 6,145 | 0 | 0 | 0 | 0 | 0 | 0% |
| Smithdale Estates Bypass | 3,894 | 0 | 0 | 0 | 0 | 0 | 0% |
| Woods Edge Erosion | 20,270 | 381,859 | 0 | 0 | 0 | 0 | 0% |
| 2015 Maintenance Project | 293,411 | 0 | 0 | 0 | 0 | 0 | 0% |
| Tynewood Ditch Washout | 0 | 232,378 | 0 | 0 | 0 | 0 | 0% |

General Operating Fund - Expenditures - 10

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 | Percentage Change |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|----------------------|
| Capital Outlay (continued) | | | | | | | |
| Lanecrest Improvements | 0 | 24,650 | 0 | 0 | 0 | 0 | 0% |
| Beinhorn Paving | 0 | 1,257 | 0 | 0 | 0 | 0 | 0% |
| Surrey Oaks Paving/Drainage | 0 | 0 | 0 | 0 | 0 | 1,090,325 | 100% |
| Windemere | 0 | 0 | 0 | 0 | 0 | 406,689 | 100% |
| Road/Drainage Projects | 0 | 0 | 129,659 | 50,000 | 0 | 0 | 0% |
| | <u>599,966</u> | <u>601,253</u> | <u>129,659</u> | <u>50,000</u> | <u>0</u> | <u>1,497,014</u> | <u>#DIV/0!</u> |
| Insurance | | | | | | | |
| General Liability | 2,813 | 3,112 | 1,995 | 3,816 | 3,800 | 3,800 | 0% |
| Bonds | 500 | 500 | 500 | 800 | 500 | 500 | 0% |
| | <u>3,313</u> | <u>3,612</u> | <u>2,495</u> | <u>4,616</u> | <u>4,300</u> | <u>4,300</u> | <u>0%</u> |
| Transfers Out | | | | | | | |
| Transfers to Other Funds | 0 | 0 | 0 | 0 | 1,462,244 | 0 | -100% |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,462,244</u> | <u>0</u> | <u>-100%</u> |
| Total Expenditures | <u>5,165,262</u> | <u>5,234,135</u> | <u>5,299,445</u> | <u>5,649,883</u> | <u>6,834,106</u> | <u>7,723,250</u> | <u>13%</u> |
| Net Revenues | 1,622,580 | 1,092,544 | 1,371,006 | 1,061,713 | -49,613 | -1,161,395 | |
| Beginning Fund Balance | 2,919,907 | 4,542,487 | 5,635,031 | 6,184,417 | 7,006,037 | 6,956,424 | |
| Ending Fund Balance | 4,542,487 | 5,635,031 | 7,006,037 | 7,246,129 | 6,956,424 | 5,795,029 | |

General Operating Fund - General Government - 10-510

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 | Percentage Change |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|----------------------|
| Personnel | | | | | | | |
| Gross Salaries and Wages | 176,647 | 167,148 | 216,357 | 209,696 | 223,715 | 230,426 | 3% |
| Fringe Benefits | 23,929 | 26,803 | 24,562 | 42,396 | 42,396 | 43,668 | 3% |
| Insurance | 19,590 | 8,542 | 19,535 | 24,093 | 24,093 | 24,816 | 3% |
| | <u>220,166</u> | <u>202,493</u> | <u>260,454</u> | <u>276,185</u> | <u>290,204</u> | <u>298,910</u> | <u>3%</u> |
| Materials and Supplies | | | | | | | |
| Office Supplies | 6,151 | 10,502 | 10,167 | 8,500 | 8,312 | 8,500 | 2% |
| Meeting Supplies | 6,048 | 4,532 | 6,894 | 5,000 | 3,652 | 4,000 | 10% |
| Postage | 4,345 | 1,945 | 1,803 | 2,500 | 1,600 | 1,600 | 0% |
| Dues & Subscriptions | 6,926 | 4,593 | 3,963 | 3,500 | 3,500 | 3,500 | 0% |
| Office Equipment | 8,210 | 10,982 | 12,079 | 11,500 | 8,500 | 10,000 | 18% |
| | <u>31,680</u> | <u>32,553</u> | <u>34,906</u> | <u>31,000</u> | <u>25,564</u> | <u>27,600</u> | <u>8%</u> |
| Services and Charges | | | | | | | |
| Bank Fees/Charges | 2,432 | 1,868 | 1,827 | 2,000 | 1,500 | 1,800 | 20% |
| Temporary Employees | 1,111 | 35,127 | 0 | 5,000 | 0 | 5,000 | 100% |
| Travel & Training | 0 | 0 | 0 | 2,000 | 900 | 1,000 | 11% |
| Mileage | 9,600 | 10,717 | 13,862 | 750 | 13,600 | 13,600 | 0% |
| Information Technology | 27,517 | 30,094 | 54,430 | 17,143 | 11,572 | 12,000 | 4% |
| Accounting/Audit | 18,500 | 18,715 | 23,397 | 25,943 | 32,000 | 32,000 | 0% |
| Rent/Furniture/Leasehold | 99,107 | 101,186 | 113,737 | 120,000 | 120,000 | 125,000 | 4% |
| Telecommunications | 12,833 | 12,759 | 17,020 | 5,572 | 5,572 | 6,000 | 8% |
| Engineering | 120,463 | 164,774 | 215,093 | 170,000 | 134,000 | 150,000 | 12% |
| Drainage Study | 0 | 0 | 0 | 100,000 | 99,850 | 0 | -100% |
| Legal | 55,964 | 70,367 | 55,735 | 70,000 | 90,000 | 90,000 | 0% |
| Legal Notices | 6,755 | 4,970 | 3,532 | 2,000 | 2,000 | 2,000 | 0% |
| Statutory Legal Notices | 0 | 0 | 0 | 3,000 | 3,000 | 3,000 | 0% |
| Tax Appraisal | 50,272 | 51,150 | 53,833 | 60,000 | 60,000 | 60,000 | 0% |
| Citizen Communication | 1,200 | 1,200 | 3,000 | 10,000 | 10,000 | 10,000 | 0% |
| Payroll Processing | 4,680 | 2,215 | 2,627 | 857 | 857 | 857 | 0% |
| Election Expense | 832 | 0 | 60 | 5,000 | 0 | 5,000 | 100% |
| Miscellaneous | 0 | 35,521 | 87,240 | 0 | 5,888 | 0 | -100% |
| | <u>411,266</u> | <u>540,662</u> | <u>645,394</u> | <u>599,265</u> | <u>590,739</u> | <u>517,257</u> | <u>-12%</u> |
| Insurance | | | | | | | |
| General Liability | 2,813 | 3,112 | 1,995 | 3,816 | 3,800 | 3,800 | 0% |
| Bonds | 500 | 500 | 500 | 800 | 500 | 500 | 0% |
| | <u>3,313</u> | <u>3,612</u> | <u>2,495</u> | <u>4,616</u> | <u>4,300</u> | <u>4,300</u> | <u>0%</u> |
| Total Expenditures | <u>666,426</u> | <u>779,320</u> | <u>943,249</u> | <u>911,066</u> | <u>910,807</u> | <u>848,067</u> | <u>-7%</u> |

General Operating Fund - Municipal Court - 10-520

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 | Percentage Change |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|----------------------|
| Personnel | | | | | | | |
| Gross Salaries and Wages | 73,280 | 52,818 | 79,814 | 85,323 | 89,334 | 92,014 | 3% |
| Fringe Benefits | 9,927 | 7,315 | 24,562 | 10,793 | 11,301 | 11,640 | 3% |
| Insurance | 9,795 | 8,542 | 19,535 | 24,093 | 22,236 | 22,903 | 3% |
| | <u>93,002</u> | <u>68,676</u> | <u>123,911</u> | <u>120,209</u> | <u>122,871</u> | <u>126,557</u> | <u>3%</u> |
| Materials and Supplies | | | | | | | |
| Office Supplies | 0 | 0 | 0 | 500 | 130 | 500 | 285% |
| Miscellaneous Supplies | 2,247 | 858 | 2,316 | 2,500 | 1,500 | 2,000 | 33% |
| Postage | 0 | 0 | 0 | 150 | 100 | 100 | 0% |
| Dues & Subscriptions | 0 | 0 | 0 | 500 | 250 | 250 | 0% |
| Office Equipment | 0 | 0 | 0 | 1,000 | 3,286 | 3,286 | 0% |
| | <u>2,247</u> | <u>858</u> | <u>2,316</u> | <u>4,650</u> | <u>5,266</u> | <u>6,136</u> | <u>17%</u> |
| Services and Charges | | | | | | | |
| Travel & Training | 0 | 0 | 0 | 500 | 250 | 250 | 0% |
| Information Technology | 0 | 0 | 0 | 11,429 | 7,715 | 0 | -100% |
| Telecommunications | 0 | 0 | 0 | 3,714 | 3,714 | 3,714 | 0% |
| Payroll Processing | 0 | 0 | 0 | 857 | 857 | 857 | 0% |
| Credit Card Charge | 6,208 | 4,603 | 5,002 | 5,200 | 5,000 | 5,000 | 0% |
| Judge/Prosecutor/Interpreter | 17,175 | 21,625 | 20,693 | 28,000 | 22,000 | 22,000 | 0% |
| Collection Agency | 9,372 | 0 | 0 | 0 | 0 | 0 | 0% |
| OmniBase Services of Texas | 0 | 96 | 95 | 100 | 450 | 200 | -56% |
| | <u>32,755</u> | <u>26,324</u> | <u>25,790</u> | <u>49,800</u> | <u>39,986</u> | <u>32,021</u> | <u>-20%</u> |
| Intergovernmental | | | | | | | |
| State Comptroller | 0 | 37 | 10,680 | 0 | 75,000 | 10,000 | -87% |
| SETCIC | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | <u>0</u> | <u>37</u> | <u>10,680</u> | <u>0</u> | <u>75,000</u> | <u>10,000</u> | <u>-87%</u> |
| Total Expenditures | <u>128,004</u> | <u>95,894</u> | <u>162,698</u> | <u>174,659</u> | <u>243,123</u> | <u>174,714</u> | <u>-28%</u> |

General Operating Fund - Building Services - 10-530

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 | Percentage Change |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|----------------------|
| Personnel | | | | | | | |
| Gross Salaries and Wages | 86,790 | 100,514 | 104,654 | 100,531 | 106,033 | 109,214 | 3% |
| Fringe Benefits | 11,756 | 18,016 | 18,421 | 17,217 | 17,913 | 18,450 | 3% |
| Insurance | 14,693 | 12,813 | 14,651 | 18,070 | 16,677 | 17,177 | 3% |
| | <u>113,239</u> | <u>131,342</u> | <u>137,727</u> | <u>135,818</u> | <u>140,623</u> | <u>144,842</u> | <u>3%</u> |
| Materials and Supplies | | | | | | | |
| Office Supplies | 0 | 0 | 0 | 500 | 218 | 500 | 129% |
| Meeting Supplies | 0 | 0 | 0 | 500 | 100 | 150 | 50% |
| Miscellaneous Supplies | 1,115 | 1,790 | 1,173 | 2,000 | 1,800 | 1,800 | 0% |
| Postage | 0 | 0 | 0 | 200 | 150 | 150 | 0% |
| Dues & Subscriptions | 0 | 0 | 0 | 500 | 250 | 250 | 0% |
| Office Equipment | 0 | 0 | 0 | 1,000 | 1,643 | 1,643 | 0% |
| | <u>1,115</u> | <u>1,790</u> | <u>1,173</u> | <u>4,700</u> | <u>4,161</u> | <u>4,493</u> | <u>8%</u> |
| Services and Charges | | | | | | | |
| Travel & Training | 0 | 0 | 0 | 500 | 500 | 500 | 0% |
| Information Technology | 0 | 0 | 0 | 5,714 | 3,857 | 3,857 | 0% |
| Telecommunications | 0 | 0 | 0 | 1,857 | 1,857 | 1,857 | 0% |
| Payroll Processing | 0 | 0 | 0 | 643 | 643 | 643 | 0% |
| Legal Notices | 0 | 0 | 0 | 1,000 | 500 | 500 | 0% |
| Urban Forester | 42,320 | 42,000 | 41,800 | 42,000 | 42,000 | 42,000 | 0% |
| Drainage Reviews | 80,455 | 72,921 | 46,929 | 75,000 | 45,000 | 45,000 | 0% |
| Electrical Inspections | 16,965 | 15,405 | 13,030 | 16,000 | 12,000 | 12,000 | 0% |
| Plat Reviews | 0 | 0 | 0 | 500 | 500 | 500 | 0% |
| Plan Reviews | 6,210 | 0 | 5,725 | 4,000 | 10,000 | 10,000 | 0% |
| Plumbing Inspections | 14,355 | 19,395 | 16,650 | 18,000 | 18,000 | 18,000 | 0% |
| Structural Inspections | 11,570 | 12,735 | 16,005 | 11,000 | 15,000 | 15,000 | 0% |
| Mechanical Inspections | 5,625 | 7,290 | 7,290 | 7,000 | 7,000 | 7,000 | 0% |
| | <u>177,500</u> | <u>169,746</u> | <u>147,429</u> | <u>183,214</u> | <u>156,857</u> | <u>156,857</u> | <u>0%</u> |
| Total Expenditures | <u>291,853</u> | <u>302,878</u> | <u>286,329</u> | <u>323,732</u> | <u>301,641</u> | <u>306,192</u> | <u>2%</u> |

General Operating Fund - Public Works - 10-540

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 | Percentage Change |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|----------------------|
| Personnel | | | | | | | |
| Gross Salaries and Wages | 59,704 | 64,797 | 66,468 | 69,438 | 72,834 | 75,019 | 3% |
| Fringe Benefits | 8,087 | 12,472 | 18,421 | 12,384 | 12,813 | 13,197 | 3% |
| Insurance | 14,693 | 12,813 | 14,651 | 18,070 | 18,070 | 18,612 | 3% |
| | <u>82,484</u> | <u>90,082</u> | <u>99,541</u> | <u>99,892</u> | <u>103,717</u> | <u>106,829</u> | <u>3%</u> |
| Materials and Supplies | | | | | | | |
| Office Supplies | 0 | 0 | 0 | 500 | 75 | 100 | 33% |
| Miscellaneous Supplies | 0 | 706 | 0 | 500 | 650 | 700 | 8% |
| Office Equipment | 0 | 0 | 0 | 500 | 1,643 | 1,643 | 0% |
| Gator Fuel | 10,507 | 1,753 | 3,354 | 400 | 2,000 | 2,000 | 0% |
| ROW Water/Planting | 594 | 3,366 | 2,098 | 3,200 | 4,500 | 4,500 | 0% |
| | <u>11,101</u> | <u>5,825</u> | <u>5,452</u> | <u>5,100</u> | <u>8,868</u> | <u>8,943</u> | <u>1%</u> |
| Services and Charges | | | | | | | |
| Travel & Training | 0 | 0 | 0 | 500 | 0 | 250 | 0% |
| Information Technology | 0 | 0 | 0 | 5,714 | 3,857 | 3,857 | 0% |
| Telecommunications | 0 | 0 | 0 | 1,857 | 1,857 | 1,857 | 0% |
| Payroll Processing | 0 | 0 | 0 | 643 | 643 | 643 | 0% |
| TCEQ/Harris Co Permits | 1,856 | 100 | 3,413 | 1,800 | 1,000 | 1,000 | 0% |
| Landscaping Maintenance | 310 | 1,585 | 3,678 | 10,000 | 10,000 | 15,000 | 50% |
| Landscaping Improvements | 0 | 0 | 64,950 | 50,000 | 58,000 | 75,000 | 29% |
| Tree Care & Removal | 8,891 | 3,430 | 11,870 | 10,000 | 10,000 | 10,000 | 0% |
| Right-of-Way Mowing | 30,518 | 37,480 | 32,537 | 40,000 | 65,000 | 80,000 | 23% |
| | <u>41,575</u> | <u>42,595</u> | <u>116,448</u> | <u>120,514</u> | <u>150,357</u> | <u>187,607</u> | <u>25%</u> |
| Maintenance | | | | | | | |
| Signage & Signals Repair | 6,520 | 1,911 | 7,322 | 5,000 | 12,000 | 50,000 | 317% |
| Road/Drainage Maintenance | 170,000 | 49,165 | 96,712 | 125,000 | 50,000 | 75,000 | 50% |
| Gator Maintenance | 0 | 0 | 0 | 1,200 | 450 | 1,000 | 122% |
| Windemere Drainage | 1,547 | 0 | 160 | 0 | 0 | 0 | 0% |
| | <u>178,067</u> | <u>51,076</u> | <u>104,195</u> | <u>131,200</u> | <u>62,450</u> | <u>126,000</u> | <u>102%</u> |
| Total Expenditures | <u>313,226</u> | <u>189,577</u> | <u>325,635</u> | <u>356,706</u> | <u>325,392</u> | <u>429,379</u> | <u>32%</u> |

General Operating Fund - Public Safety - 10-550

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 | Percentage Change |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|----------------------|
| Services & Charges | | | | | | | |
| Memorial Villages Police | 1,563,317 | 1,563,500 | 1,716,398 | 1,720,827 | 1,732,976 | 1,815,242 | 5% |
| Village Fire Department | 1,029,822 | 1,122,226 | 1,155,825 | 1,484,393 | 1,242,393 | 2,035,143 | 64% |
| Street Lighting | 10,840 | 10,290 | 11,793 | 12,000 | 12,000 | 12,000 | 0% |
| Animal Control | 4,400 | 0 | 105 | 2,000 | 1,100 | 2,000 | 82% |
| Mosquito Control | 21,457 | 35,363 | 21,508 | 26,000 | 20,930 | 22,000 | 5% |
| | <u>2,629,836</u> | <u>2,731,378</u> | <u>2,905,628</u> | <u>3,245,220</u> | <u>3,009,399</u> | <u>3,886,385</u> | <u>29%</u> |
| Total Expenditures | <u>2,629,836</u> | <u>2,731,378</u> | <u>2,905,628</u> | <u>3,245,220</u> | <u>3,009,399</u> | <u>3,886,385</u> | <u>29%</u> |

General Operating Fund - Public Services - 10-560

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 | Percentage Change |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|----------------------|
| Services & Charges | | | | | | | |
| Community Celebrations | 5,957 | 8,737 | 13,362 | 10,000 | 10,000 | 10,000 | 0% |
| Solid Waste Collection | 528,494 | 523,598 | 531,384 | 577,000 | 570,000 | 570,000 | 0% |
| Spring Branch Library | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 0% |
| | <u>535,951</u> | <u>533,835</u> | <u>546,247</u> | <u>588,500</u> | <u>581,500</u> | <u>581,500</u> | <u>0%</u> |
| Total Expenditures | 535,951 | 533,835 | 546,247 | 588,500 | 581,500 | 581,500 | 0% |

General Operating Fund - Capital Projects - 10-570

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 | Percentage Change |
|-----------------------------|-----------------------|-----------------------|-----------------------|----------------------|-------------------------|-------------------------|----------------------|
| Capital Outlay | | | | | | | |
| 2014 Paving Project | 268,838 | 4,558 | 0 | 0 | 0 | 0 | 0% |
| MDE Drainage | 7,407 | 0 | 0 | 0 | 0 | 0 | 0% |
| S Piney Point/Blalock Road | 0 | -43,449 | 0 | 0 | 0 | 0 | 0% |
| Batch 1 Projects | 6,145 | 0 | 0 | 0 | 0 | 0 | 0% |
| Smithdale Estates Bypass | 3,894 | 0 | 0 | 0 | 0 | 0 | 0% |
| Woods Edge Erosion | 20,270 | 381,859 | 0 | 0 | 0 | 0 | 0% |
| 2015 Maintenance Project | 293,411 | 0 | 0 | 0 | 0 | 0 | 0% |
| Tynewood Ditch Washout | 0 | 232,378 | 0 | 0 | 0 | 0 | 0% |
| Lanecrest Improvements | 0 | 24,650 | 0 | 0 | 0 | 0 | 0% |
| Beinhorn Paving | 0 | 1,257 | 0 | 0 | 0 | 0 | 0% |
| Surrey Oaks Paving/Drainage | 0 | 0 | 0 | 0 | 0 | 1,090,325 | 100% |
| Windemere | 0 | 0 | 0 | 0 | 0 | 406,689 | 100% |
| Road/Drainage Projects | 0 | 0 | 129,659 | 50,000 | 0 | 0 | 0% |
| | <u>599,966</u> | <u>601,253</u> | <u>129,659</u> | <u>50,000</u> | <u>0</u> | <u>1,497,014</u> | <u>100%</u> |
| Transfers Out | | | | | | | |
| Transfers to Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0%</u> |
| Total Expenditures | <u><u>599,966</u></u> | <u><u>601,253</u></u> | <u><u>129,659</u></u> | <u><u>50,000</u></u> | <u><u>0</u></u> | <u><u>1,497,014</u></u> | <u><u>100%</u></u> |

Debt Service Fund - Summary

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|
| Revenues | | | | | | |
| Taxes | 616,485 | 1,061,070 | 1,148,621 | 1,408,397 | 1,408,397 | 1,502,950 |
| Other Revenues | 30,017 | 0 | 0 | 0 | 0 | 0 |
| Interest | 192 | 776 | 2,455 | 750 | 3,900 | 3,900 |
| Total Revenues | 646,693 | 1,061,847 | 1,151,076 | 1,409,147 | 1,412,297 | 1,506,850 |
| Expenditures | | | | | | |
| Services and Charges | 750 | 1,500 | 4,500 | 2,250 | 2,250 | 2,250 |
| Debt Service | 655,589 | 1,048,500 | 1,055,550 | 1,499,114 | 1,499,114 | 1,502,950 |
| Transfers (out) | 0 | 45,701 | 35,989 | 0 | 0 | 0 |
| Total Expenditures | 656,340 | 1,095,701 | 1,096,039 | 1,501,364 | 1,501,364 | 1,505,200 |
| Net Revenues | -9,647 | -33,854 | 55,037 | -92,217 | -89,067 | 1,650 |
| Beginning Fund Balance | 146,195 | 136,548 | 102,693 | 103,393 | 157,730 | 68,663 |
| Ending Fund Balance | 136,548 | 102,693 | 157,730 | 11,176 | 68,663 | 70,313 |

Debt Service Fund - Revenues and Expenditures - 20

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 | Percentage Change |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|----------------------|
| Revenues | | | | | | | |
| General Taxes | | | | | | | |
| Property Tax Revenue | 616,485 | 1,061,070 | 1,148,621 | 1,408,397 | 1,408,397 | 1,502,950 | 7% |
| | 616,485 | 1,061,070 | 1,148,621 | 1,408,397 | 1,408,397 | 1,502,950 | 7% |
| Other Revenues | | | | | | | |
| Bond Premium | 30,017 | 0 | 0 | 0 | 0 | 0 | 0% |
| | 30,017 | 0 | 0 | 0 | 0 | 0 | 0% |
| Interest | | | | | | | |
| Interest Income | 192 | 776 | 2,455 | 750 | 3,900 | 3,900 | 0% |
| | 192 | 776 | 2,455 | 750 | 3,900 | 3,900 | 0% |
| Total Revenues | 646,693 | 1,061,847 | 1,151,076 | 1,409,147 | 1,412,297 | 1,506,850 | 7% |
| Expenditures | | | | | | | |
| Services & Charges | | | | | | | |
| Paying Agent Fee | 750 | 1,500 | 4,500 | 2,250 | 2,250 | 2,250 | 0% |
| | 750 | 1,500 | 4,500 | 2,250 | 2,250 | 2,250 | 0% |
| Debt Service | | | | | | | |
| Bond Principal | 520,000 | 885,000 | 910,000 | 1,230,000 | 1,230,000 | 1,285,000 | 4% |
| Bond Interest | 135,589 | 163,500 | 145,550 | 269,114 | 269,114 | 217,950 | -19% |
| | 655,589 | 1,048,500 | 1,055,550 | 1,499,114 | 1,499,114 | 1,502,950 | 0% |
| Transfers Out | | | | | | | |
| Transfers to Other Funds | 0 | 45,701 | 35,989 | 0 | 0 | 0 | 0% |
| | 0 | 45,701 | 35,989 | 0 | 0 | 0 | 0% |
| Total Expenditures | 656,340 | 1,095,701 | 1,096,039 | 1,501,364 | 1,501,364 | 1,505,200 | 0% |
| Net Revenue | -9,647 | -33,854 | 55,037 | -92,217 | -89,067 | 1,650 | |
| Beginning Fund Balance | 146,195 | 136,548 | 102,693 | 103,393 | 157,730 | 68,663 | |
| Ending Fund Balance | 136,548 | 102,693 | 157,730 | 11,176 | 68,663 | 70,313 | |

Debt Service Fund - 20 - Debt Service Schedule

| Year | 2011 Bond Refinancing | | | 2015 General Obligation Bond | | |
|--------------|-----------------------|------------------|--------------------|------------------------------|------------------|--------------------|
| | Principal | Interest | Total | Principal | Interest | Total |
| 2018 | 560,000 | 62,100 | 622,100 | 370,000 | 62,250 | 432,250 |
| 2019 | 580,000 | 45,000 | 625,000 | 380,000 | 54,750 | 434,750 |
| 2020 | 595,000 | 27,375 | 622,375 | 385,000 | 47,100 | 432,100 |
| 2021 | 615,000 | 9,225 | 624,225 | 395,000 | 39,300 | 434,300 |
| 2022 | - | - | - | 400,000 | 31,350 | 431,350 |
| 2023 | - | - | - | 410,000 | 23,250 | 433,250 |
| 2024 | - | - | - | 420,000 | 14,950 | 434,950 |
| 2025 | - | - | - | 430,000 | 5,375 | 435,375 |
| 2026 | - | - | - | - | - | - |
| 2027 | - | - | - | - | - | - |
| Total | \$2,350,000 | \$143,700 | \$2,493,700 | \$3,190,000 | \$278,325 | \$3,468,325 |

| | 2017 General Obligation Bond | | | Annual Total Debt Service |
|--------------|------------------------------|------------------|--------------------|---------------------------|
| | Principal | Interest | Total | |
| 2018 | \$300,000 | \$144,764 | \$444,764 | \$1,499,114 |
| 2019 | 325,000 | 118,200 | 443,200 | \$1,502,950 |
| 2020 | 340,000 | 104,900 | 444,900 | \$1,499,375 |
| 2021 | 355,000 | 91,000 | 446,000 | \$1,504,525 |
| 2022 | 365,000 | 76,600 | 441,600 | \$872,950 |
| 2023 | 380,000 | 61,700 | 441,700 | \$874,950 |
| 2024 | 400,000 | 46,100 | 446,100 | \$881,050 |
| 2025 | 410,000 | 31,950 | 441,950 | \$877,325 |
| 2026 | 425,000 | 19,425 | 444,425 | \$444,425 |
| 2027 | 435,000 | 6,525 | 441,525 | \$441,525 |
| Total | \$3,735,000 | \$701,164 | \$4,436,164 | \$10,398,189 |

Special Revenue Fund - Summary

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|
| Revenues | | | | | | |
| Fines and Fees | 9,558 | 9,544 | 13,610 | 13,300 | 13,300 | 13,300 |
| Interest | 4 | 5 | 4 | 5 | 5 | 5 |
| Total Revenues | 9,562 | 9,549 | 13,614 | 13,305 | 13,305 | 13,305 |
| Expenditures | | | | | | |
| Services and Charges | 3,188 | 0 | 1,160 | 123 | 23,956 | 17,823 |
| Total Expenditures | 3,188 | 0 | 1,160 | 123 | 23,956 | 17,823 |
| Net Revenues | 6,375 | 9,549 | 12,454 | 13,182 | -10,651 | -4,518 |
| Beginning Fund Balance | 64,241 | 70,616 | 80,165 | 33,527 | 92,619 | 81,968 |
| Ending Fund Balance | 70,616 | 80,165 | 92,619 | 46,709 | 81,968 | 77,450 |

Special Revenue Fund - Revenues - 30

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 | Percentage Change |
|---------------------------|---------------------|---------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|
| Revenues | | | | | | | |
| Fines and Fees | | | | | | | |
| Court Security Fees | 2,681 | 2,250 | 4,073 | 4,000 | 4,000 | 4,000 | 0% |
| Court Technology Fees | 2,304 | 3,003 | 5,431 | 5,300 | 5,300 | 5,300 | 0% |
| Court General Safety Fees | 4,573 | 4,291 | 4,106 | 4,000 | 4,000 | 4,000 | 0% |
| | <u>9,558</u> | <u>9,544</u> | <u>13,610</u> | <u>13,300</u> | <u>13,300</u> | <u>13,300</u> | <u>0%</u> |
| Interest | | | | | | | |
| Interest Income | 4 | 5 | 4 | 5 | 5 | 5 | 0% |
| | <u>4</u> | <u>5</u> | <u>4</u> | <u>5</u> | <u>5</u> | <u>5</u> | <u>0%</u> |
| Total Revenues | <u><u>9,562</u></u> | <u><u>9,549</u></u> | <u><u>13,614</u></u> | <u><u>13,305</u></u> | <u><u>13,305</u></u> | <u><u>13,305</u></u> | <u><u>0%</u></u> |

Special Revenue Fund - Expenditures - 30

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 | Percentage Change |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|----------------------|
| Expenditures | | | | | | | |
| Services and Charges | | | | | | | |
| Court Security | | | | | | | |
| Security System | 702 | 0 | 1,160 | 123 | 123 | 123 | 0% |
| Court Technology | | | | | | | |
| Information Technology | 1,800 | 0 | 0 | 0 | 0 | 7,700 | 0% |
| General Safety | | | | | | | |
| Street Signage Project | 0 | 0 | 0 | 0 | 23,833 | 10,000 | -58% |
| Miscellaneous | 686 | 0 | 0 | 0 | 0 | 0 | 0% |
| | <u>3,188</u> | <u>0</u> | <u>1,160</u> | <u>123</u> | <u>23,956</u> | <u>17,823</u> | <u>-26%</u> |
| Total Expenditures | 3,188 | 0 | 1,160 | 123 | 23,956 | 17,823 | -26% |
| Net Revenue | 6,375 | 9,549 | 12,454 | 13,182 | -10,651 | -4,518 | |
| Beginning Fund Balance | 64,241 | 70,616 | 80,165 | 33,527 | 92,619 | 81,968 | |
| Ending Fund Balance | 70,616 | 80,165 | 92,619 | 46,709 | 81,968 | 77,450 | |

Fund Balance Distribution

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 | Percentage Change |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|----------------------|
| Combined Fund Balance | 70,616 | 80,165 | 92,619 | 46,709 | 81,968 | 85,386 | 4% |
| Court Security | 11,839 | 14,089 | 18,163 | 21,814 | 22,163 | 26,163 | 18% |
| Court Technology | 3,082 | 6,085 | 11,516 | 6,926 | 16,816 | 22,116 | 32% |
| General Safety | 55,695 | 59,991 | 62,941 | 17,970 | 43,108 | 37,108 | -14% |

Capital Projects Fund - Summary

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|
| Revenues | | | | | | |
| Other Revenues | 4,043,012 | 0 | 4,082,903 | 0 | 0 | 0 |
| Interest | 4,713 | 13,378 | 21,858 | 0 | 0 | 0 |
| Transfers (in) | 0 | 68,667 | 0 | 0 | 1,462,244 | 0 |
| Total Revenues | 4,047,725 | 82,045 | 4,104,761 | 0 | 1,462,244 | 0 |
| Expenditures | | | | | | |
| Services and Charges | 250 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 71,049 | 2,686,976 | 4,486,134 | 0 | 1,529,588 | 0 |
| Debt Service | 43,012 | 0 | 82,904 | 0 | 0 | 0 |
| Transfers (out) | 540,301 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 654,612 | 2,686,976 | 4,569,038 | 0 | 1,529,588 | 0 |
| Net Revenues | 3,393,113 | -2,604,931 | -464,277 | 0 | -67,344 | 0 |
| Beginning Fund Balance | -256,561 | 3,136,552 | 531,621 | 0 | 67,344 | 0 |
| Ending Fund Balance | 3,136,552 | 531,621 | 67,344 | 0 | 0 | 0 |

Capital Projects Fund - Revenues - 40

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 | Percentage Change |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|----------------------|
| Revenues | | | | | | | |
| Other Revenues | | | | | | | |
| FY 2015 Bond Issue | 3,879,983 | 0 | 0 | 0 | 0 | 0 | 0% |
| FY 2017 Bond Issue | 0 | 0 | 3,735,000 | 0 | 0 | 0 | 0% |
| Premium on Bond Issued | 163,029 | 0 | 347,903 | 0 | 0 | 0 | 0% |
| | <u>4,043,012</u> | <u>0</u> | <u>4,082,903</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0%</u> |
| Interest | | | | | | | |
| Interest Income | 4,713 | 13,378 | 21,858 | 0 | 0 | 0 | 0% |
| | <u>4,713</u> | <u>13,378</u> | <u>21,858</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0%</u> |
| Transfers In | | | | | | | |
| Transfers from Other Funds | 0 | 68,667 | 0 | 0 | 1,462,244 | 0 | 0% |
| | <u>0</u> | <u>68,667</u> | <u>0</u> | <u>0</u> | <u>1,462,244</u> | <u>0</u> | <u>0%</u> |
| Total Revenues | <u>4,047,725</u> | <u>82,045</u> | <u>4,104,761</u> | <u>0</u> | <u>1,462,244</u> | <u>0</u> | <u>0%</u> |

Capital Projects Fund - Expenditures - 40

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 | Percentage Change |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|----------------------|
| Expenditures | | | | | | | |
| Services & Charges | | | | | | | |
| Bank Fees/Charges | 250 | 0 | 0 | 0 | 0 | 0 | 0% |
| | <u>250</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0%</u> |
| Capital Outlay | | | | | | | |
| Blalock/S. Piney Point Road | 8,674 | 2,172,937 | 0 | 0 | 0 | 0 | 0% |
| Batch 1 Projects | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Smithdale Estates Bypass | 6,766 | 149,616 | 1,822,995 | 0 | 501,462 | 0 | 0% |
| North Piney Point Road | 32,473 | 234,894 | 2,364,703 | 0 | 1,028,126 | 0 | 0% |
| Lanecrest Drainage | 0 | 129,529 | 298,436 | 0 | 0 | 0 | 0% |
| Windemere | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Miscellaneous Expense | 23,136 | 0 | 0 | 0 | 0 | 0 | 0% |
| | <u>71,049</u> | <u>2,686,976</u> | <u>4,486,134</u> | <u>0</u> | <u>1,529,588</u> | <u>0</u> | <u>0%</u> |
| Debt Service | | | | | | | |
| Issuance Cost | 43,012 | 0 | 82,904 | 0 | 0 | 0 | 0% |
| | <u>43,012</u> | <u>0</u> | <u>82,904</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0%</u> |
| Transfers Out | | | | | | | |
| Transfers to Other Funds | 540,301 | 0 | 0 | 0 | 0 | 0 | 0% |
| | <u>540,301</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0%</u> |
| Total Expenditures | <u>654,612</u> | <u>2,686,976</u> | <u>4,569,038</u> | <u>0</u> | <u>1,529,588</u> | <u>0</u> | <u>0%</u> |
| Net Revenue | 3,393,113 | -2,604,931 | -464,277 | 0 | -67,344 | 0 | |
| Beginning Fund Balance | -256,561 | 3,136,552 | 531,621 | 67,344 | 67,344 | 0 | |
| Ending Fund Balance | 3,136,552 | 531,621 | 67,344 | 67,344 | 0 | 0 | |

Metro Fund - Summary

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|
| Revenues | | | | | | |
| Interest Earnings | 0 | 9,025 | 0 | 0 | 0 | 0 |
| Total Revenues | 0 | 9,025 | 0 | 0 | 0 | 0 |
| Expenditures | | | | | | |
| Capital Outlay | 232,716 | 467,000 | 0 | 0 | 0 | 0 |
| Transfers to Other Funds | 0 | 68,667 | 0 | 0 | 0 | 0 |
| Total Expenditures | 232,716 | 535,667 | 0 | 0 | 0 | 0 |
| Net Revenues | -232,716 | -526,642 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | 759,358 | 526,642 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | 526,642 | 0 | 0 | 0 | 0 | 0 |

Metro Fund - Revenues and Expenditures - 50

| | Actual FY 2015 | Actual FY 2016 | Actual FY 2017 | Budget FY 2018 | Projected YE FY 2018 | Proposed FY 2019 | Percentage Change |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|---------------------|----------------------|
| Revenues | | | | | | | |
| Interest | | | | | | | |
| Interest Income | 0 | 9,025 | 0 | 0 | 0 | 0 | 0% |
| | 0 | 9,025 | 0 | 0 | 0 | 0 | 0% |
| Total Revenues | 0 | 9,025 | 0 | 0 | 0 | 0 | 0% |
| Expenditures | | | | | | | |
| Capital Outlay | | | | | | | |
| Hedwig Road | 231,491 | 0 | 0 | 0 | 0 | 0 | 0% |
| Beinhorn Paving | 1,225 | 437,189 | 0 | 0 | 0 | 0 | 0% |
| Blalock/S Piney Point | 0 | 29,811 | 0 | 0 | 0 | 0 | 0% |
| | 232,716 | 467,000 | 0 | 0 | 0 | 0 | 0% |
| Transfers Out | | | | | | | |
| Transfers to Other Funds | 0 | 68,667 | 0 | 0 | 0 | 0 | 0% |
| | 0 | 68,667 | 0 | 0 | 0 | 0 | 0% |
| Total Expenditures | 232,716 | 535,667 | 0 | 0 | 0 | 0 | 0% |
| Net Revenue | -232,716 | -526,642 | 0 | 0 | 0 | 0 | |
| Beginning Fund Balance | 759,358 | 526,642 | 0 | 0 | 0 | 0 | |
| Ending Fund Balance | 526,642 | 0 | 0 | 0 | 0 | 0 | |