



PROPOSED 2018 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>2016</u>	<u>2017</u>	<u>2018</u>
Total Taxable Value	\$2,308,188,892	\$2,414,122,092	\$2,619,915,316

Distribution of Tax Rate (Estimated) for Fiscal Year 2018

\$0.20259	M&O
\$0.05255	Debt Service
\$0.25514	Total

<u>Historic Distribution of Taxes</u>			
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

All Funds Summary - FY 2018 Proposed

	General Operating Fund	Debt Service Fund	Special Revenue Fund	Capital Fund	Metro Fund	Total Funds
Revenues						
Taxes	6,016,645	1,408,400	0	0	0	7,425,045
Development Fees	386,000	0	0	0	0	386,000
Fines and Fees	151,000	0	13,300	0	0	164,300
Other Revenues	139,500	0	0	0	0	139,500
Intergovernmental	136,000	0	0	0	0	136,000
Interest	35,000	750	5	0	0	35,755
Transfers (in)	0	0	0	0	0	0
Revenues	6,864,145	1,409,150	13,305	0	0	8,286,600
Expenditures						
Personnel	632,102	0	0	0	0	632,102
Materials and Supplies	45,450	0	0	0	0	45,450
Services and Charges	5,136,513	2,250	123	0	0	5,138,886
Maintenance	131,200	0	0	0	0	131,200
Intergovernmental	0	0	0	0	0	0
Capital Outlay	50,000	0	0	0	0	50,000
Insurance	4,616	0	0	0	0	4,616
Debt Service	0	1,499,114	0	0	0	1,499,114
Transfers (out)	0	0	0	0	0	0
Expenditures	5,999,881	1,501,364	123	0	0	7,501,367
Net Revenues	864,264	-92,213	13,182	0	0	785,233
Beginning Fund Balance	6,184,417	103,393	33,527	0	0	6,321,338
Ending Fund Balance	7,048,681	11,180	46,709	0	0	7,106,571

All Funds - Summary**August 15, 2017**

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018
Revenues						
Taxes	5,281,365	5,761,041	6,494,975	6,875,892	6,899,135	7,425,045
Development Fees	487,182	474,849	422,391	357,500	385,794	386,000
Fines and Fees	157,921	150,478	123,516	126,000	147,541	164,300
Other Revenues	163,032	4,233,140	142,625	119,000	4,227,134	139,500
Intergovernmental	136,000	319,719	136,000	136,000	136,000	136,000
Interest	3,426	12,293	55,268	10,550	47,136	35,755
Transfers (in)	0	540,301	114,368	0	1,099,193	0
Total Revenues	6,228,927	11,491,822	7,489,144	7,624,942	12,941,932	8,286,600
Expenditures						
Personnel	466,199	508,891	492,592	568,860	607,244	632,102
Materials and Supplies	33,495	46,142	41,025	45,500	40,722	45,450
Services and Charges	3,786,353	3,833,071	4,046,039	4,170,510	4,323,393	5,138,886
Maintenance	197,864	178,067	51,076	205,000	61,349	131,200
Intergovernmental	12,418	0	37	200	5,540	0
Capital Outlay	3,457,201	903,731	3,755,228	0	5,707,788	50,000
Insurance	1,453	3,313	3,612	3,980	4,406	4,616
Debt Service	622,550	698,601	1,048,500	1,055,550	1,120,470	1,499,114
Transfers (out)	0	540,301	114,368	0	1,099,193	0
Total Expenditures	8,577,532	6,712,118	9,552,478	6,049,600	12,970,105	7,501,367
Net Revenues	-2,348,606	4,779,704	-2,063,334	1,575,342	-28,172	785,233
Beginning Fund Balance	5,981,746	3,633,140	8,412,845	6,349,510	6,349,510	6,321,338
Ending Fund Balance	3,633,140	8,412,845	6,349,510	7,924,853	6,321,338	7,106,571

General Operating Fund - Summary**August 15, 2017**

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018
Revenues						
Taxes	4,644,326	5,144,556	5,433,905	5,818,892	5,842,135	6,016,645
Development Fees	487,182	474,849	422,391	357,500	385,794	386,000
Fines and Fees	148,593	140,920	113,973	126,000	134,307	151,000
Other Revenues	163,032	160,112	142,625	119,000	144,231	139,500
Intergovernmental	136,000	319,719	136,000	136,000	136,000	136,000
Interest	2,836	7,384	32,084	10,000	39,890	35,000
Transfers (in)	0	540,301	45,701	0	0	0
Total Revenues	5,581,969	6,787,842	6,326,679	6,567,392	6,682,357	6,864,145
Expenditures						
Personnel	466,199	508,891	492,592	568,860	607,244	632,102
Materials and Supplies	33,495	46,142	41,025	45,500	40,722	45,450
Services and Charges	3,775,789	3,828,883	4,044,539	4,168,510	4,262,017	5,136,513
Maintenance	197,864	178,067	51,076	205,000	61,349	131,200
Intergovernmental	12,418	0	37	200	5,540	0
Capital Outlay	510,225	599,966	601,253	0	52,500	50,000
Insurance	1,453	3,313	3,612	3,980	4,406	4,616
Transfers (out)	0	0	0	0	1,099,193	0
Total Expenditures	4,997,443	5,165,262	5,234,135	4,992,050	6,132,971	5,999,881
Net Revenues	584,526	1,622,580	1,092,544	1,575,342	549,386	864,264
Beginning Fund Balance	2,335,381	2,919,907	4,542,487	5,635,031	5,635,031	6,184,417
Ending Fund Balance	2,919,907	4,542,487	5,635,031	7,210,373	6,184,417	7,048,681

General Operating Fund - Revenues - 10

August 15, 2017

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018	Percentage Change
Taxes							
Property Tax	4,089,667	4,548,835	4,796,271	5,259,792	5,283,150	5,429,645	3%
Sales Tax (1%)	148,109	188,105	231,129	175,000	177,770	200,000	13%
Electric Franchise Fee	272,368	272,369	272,368	272,000	272,277	272,000	0%
Natural Gas Franchise Fee	29,802	22,717	17,899	20,000	10,435	15,000	44%
Telephone Franchise Fee	35,596	41,054	40,817	24,100	34,553	35,000	1%
Cable TV Franchise Fee	68,784	71,476	75,421	68,000	63,950	65,000	2%
	<u>4,644,326</u>	<u>5,144,556</u>	<u>5,433,905</u>	<u>5,818,892</u>	<u>5,842,135</u>	<u>6,016,645</u>	<u>3%</u>
Development Fees							
Plat Reviews	26,200	800	0	2,500	3,500	3,500	0%
Contractor Registrations	11,700	9,540	10,140	12,000	11,672	12,000	3%
Drainage Reviews	54,850	64,150	56,250	42,000	53,994	54,000	0%
Permits/Inspections	390,932	398,609	355,001	300,000	314,796	315,000	0%
Board of Adjustment	3,500	1,750	1,000	1,000	1,833	1,500	-18%
	<u>487,182</u>	<u>474,849</u>	<u>422,391</u>	<u>357,500</u>	<u>385,794</u>	<u>386,000</u>	<u>0%</u>
Fines and Fees							
Municipal Court Fines	148,593	140,920	113,283	124,000	133,697	150,000	12%
Fines and Building Citations	0	0	690	2,000	611	1,000	64%
	<u>148,593</u>	<u>140,920</u>	<u>113,973</u>	<u>126,000</u>	<u>134,307</u>	<u>151,000</u>	<u>12%</u>
Other Revenues							
Alarm System Registration	33,000	33,400	32,550	33,000	48,627	45,000	-7%
Kinkaid School Contribution	50,495	29,135	40,300	34,000	34,000	34,000	0%
Ambulance Services	69,884	59,187	67,562	52,000	55,101	55,000	0%
Historic Preservation	0	0	2,000	0	6,166	5,000	-19%
Miscellaneous	9,652	38,390	213	0	337	500	48%
	<u>163,032</u>	<u>160,112</u>	<u>142,625</u>	<u>119,000</u>	<u>144,231</u>	<u>139,500</u>	<u>-3%</u>
Intergovernmental							
Metro - Mitigation	136,000	136,000	136,000	136,000	136,000	136,000	0%
Intergovernmental	0	183,719	0	0	0	0	0%
	<u>136,000</u>	<u>319,719</u>	<u>136,000</u>	<u>136,000</u>	<u>136,000</u>	<u>136,000</u>	<u>0%</u>
Interest							
Interest Income	2,836	7,384	32,084	10,000	39,890	35,000	-12%
	<u>2,836</u>	<u>7,384</u>	<u>32,084</u>	<u>10,000</u>	<u>39,890</u>	<u>35,000</u>	<u>-12%</u>
Transfers In							
Transfers from Other Funds	0	540,301	45,701	0	0	0	0%
	<u>0</u>	<u>540,301</u>	<u>45,701</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total Revenues	<u>5,581,969</u>	<u>6,787,842</u>	<u>6,326,679</u>	<u>6,567,392</u>	<u>6,682,357</u>	<u>6,864,145</u>	<u>3%</u>

General Operating Fund - Expenditures - 10**August 15, 2017**

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018	Percentage Change
Personnel							
Gross Salaries and Wages	372,841	396,421	385,277	424,000	451,608	464,987	3%
Fringe Benefits	45,684	53,699	64,606	77,000	81,646	82,790	1%
Insurance	47,674	58,771	42,710	67,860	73,990	84,325	14%
	<u>466,199</u>	<u>508,891</u>	<u>492,592</u>	<u>568,860</u>	<u>607,244</u>	<u>632,102</u>	<u>4%</u>
Materials and Supplies							
Office Supplies	7,628	6,151	10,502	6,500	9,868	10,000	1%
Meeting Supplies	3,515	6,048	4,532	5,000	4,475	5,500	23%
Miscellaneous Supplies	2,722	3,361	3,354	4,500	3,691	5,000	35%
Postage	2,755	4,345	1,945	2,500	1,850	2,850	54%
Dues & Subscriptions	5,931	6,926	4,593	7,000	3,690	4,500	22%
Office Equipment	8,442	8,210	10,982	10,000	13,636	14,000	3%
Gator Fuel	1,599	10,507	1,753	7,000	400	400	0%
ROW Water/Planting	902	594	3,366	3,000	3,112	3,200	3%
	<u>33,495</u>	<u>46,142</u>	<u>41,025</u>	<u>45,500</u>	<u>40,722</u>	<u>45,450</u>	<u>12%</u>
Services and Charges							
Bank Fees/Charges	2,182	2,432	1,868	3,000	1,820	2,000	10%
Temporary Employees	2,720	1,111	35,127	5,000	2,500	5,000	100%
Travel & Training	0	0	0	0	0	3,500	100%
Mileage	9,896	9,600	10,717	10,000	647	750	16%
Information Technology	36,009	27,517	30,094	40,000	53,089	40,000	-25%
Accounting/Audit	24,515	18,500	18,715	20,000	22,950	25,943	13%
Rent/Furniture/Leasehold	94,203	99,107	101,186	102,000	111,547	120,000	8%
Telecommunications	10,519	12,833	12,759	13,000	14,880	13,000	-13%
Engineering	88,877	120,463	164,774	120,000	167,211	170,000	2%
Legal	69,631	55,964	70,367	80,000	67,914	70,000	3%
Legal Notices	5,124	6,755	4,970	5,000	5,965	3,000	-50%
Statutory Legal Notices	0	0	0	0	0	3,000	100%
Tax Appraisal	37,543	50,272	51,150	55,000	59,460	60,000	1%
Payroll Processing	2,709	4,680	2,215	3,000	2,480	3,000	21%
Election Expense	0	832	0	5,000	0	5,000	100%
Citizen Communication	5,378	1,200	1,200	1,500	2,200	10,000	355%
Credit Card Charge	6,305	6,208	4,603	5,200	5,200	5,200	0%
Contract Employees	23,430	17,175	21,625	28,000	28,000	28,000	0%
Collection Agency	24,782	9,372	0	0	0	0	0%
OmniBase Services of Texas	1,385	0	96	0	0	100	100%
Drainage Reviews	71,133	80,455	72,921	70,000	75,535	75,000	-1%
Electrical Inspections	16,860	16,965	15,405	18,000	14,691	16,000	9%
Plat Reviews	0	0	0	4,000	0	500	100%
Plan Reviews	10,280	6,210	0	10,000	0	4,000	100%
Plumbing Inspections	19,110	14,355	19,395	16,000	18,552	18,000	-3%

General Operating Fund - Expenditures - 10**August 15, 2017**

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018	Percentage Change
Services and Charges (continued)							
Structural Inspections	5,535	11,570	12,735	10,000	12,620	11,000	-13%
Mechanical Inspections	8,505	5,625	7,290	6,000	6,770	7,000	3%
TCEQ/Harris Co Permits	1,756	1,856	100	1,900	1,656	1,800	9%
Landscaping Maintenance	863	310	1,585	3,000	0	10,000	100%
Landscaping Improvements	0	0	0	40,000	53,312	50,000	-6%
Contract Employees	33,571	42,320	42,000	42,000	42,086	42,000	0%
Tree Care & Removal	10,070	8,891	3,430	12,500	8,890	10,000	12%
Right-of-Way Mowing	32,169	30,518	37,480	34,000	34,697	40,000	15%
Memorial Villages Police	1,535,248	1,563,317	1,563,500	1,663,085	1,663,085	1,720,827	3%
Village Fire Department	1,012,752	1,029,822	1,122,226	1,155,825	1,155,825	1,184,393	2%
Street Lighting	11,449	10,840	10,290	14,000	11,345	12,000	6%
Animal Control	2,200	4,400	0	1,000	0	2,000	100%
Mosquito Control	11,649	21,457	35,363	25,000	26,001	26,000	0%
Community Celebrations	12,130	5,957	8,737	7,000	11,363	10,000	-12%
Solid Waste Collection	518,430	528,494	523,598	538,000	530,420	577,000	9%
Spring Branch Library	1,500	1,500	1,500	1,500	1,500	1,500	0%
Drainage Study	0	0	0	0	0	100,000	100%
Virtual Gate Project	0	0	0	0	16,567	350,000	2013%
Fire Station Remodel	0	0	0	0	0	300,000	100%
Miscellaneous	15,370	0	35,521	0	31,239	0	-100%
	<u>3,775,789</u>	<u>3,828,883</u>	<u>4,044,539</u>	<u>4,168,510</u>	<u>4,262,017</u>	<u>5,136,513</u>	<u>21%</u>
Maintenance							
Road and Sign Repair	41,331	6,520	1,911	5,000	2,113	5,000	137%
Road/Drainage Maintenance	156,533	170,000	49,165	200,000	57,876	125,000	116%
Gator Maintenance	0	0	0	0	1,200	1,200	0%
Windemere Drainage	0	1,547	0	0	160	0	-100%
	<u>197,864</u>	<u>178,067</u>	<u>51,076</u>	<u>205,000</u>	<u>61,349</u>	<u>131,200</u>	<u>114%</u>
Intergovernmental							
State Comptroller	12,418	0	37	0	5,540	0	-100%
SETCIC	0	0	0	200	0	0	0%
	<u>12,418</u>	<u>0</u>	<u>37</u>	<u>200</u>	<u>5,540</u>	<u>0</u>	<u>-100%</u>
Capital Outlay							
2014 Paving Project	37,501	268,838	4,558	0	0	0	0%
MDE Drainage	334,505	7,407	0	0	0	0	0%
S Piney Point/Blalock Road	9,727	0	-43,449	0	0	0	0%
Batch 1 Projects	115,116	6,145	0	0	0	0	0%
Smithdale Estates Bypass	13,376	3,894	0	0	0	0	0%
Woods Edge Erosion	0	20,270	381,859	0	0	0	0%
2015 Maintenance Project	0	293,411	0	0	0	0	0%
Tynewood Ditch Washout	0	0	232,378	0	0	0	0%

General Operating Fund - Expenditures - 10

August 15, 2017

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018	Percentage Change
Capital Outlay (continued)							
Lanecrest Improvements	0	0	24,650	0	0	0	0%
Beinhorn Paving	0	0	1,257	0	0	0	0%
Road/Drainage Projects	0	0	0	0	52,500	50,000	-5%
	<u>510,225</u>	<u>599,966</u>	<u>601,253</u>	<u>0</u>	<u>52,500</u>	<u>50,000</u>	<u>-5%</u>
Insurance							
General Liability	697	2,813	3,112	3,780	3,614	3,816	6%
Bonds	756	500	500	200	792	800	1%
	<u>1,453</u>	<u>3,313</u>	<u>3,612</u>	<u>3,980</u>	<u>4,406</u>	<u>4,616</u>	<u>5%</u>
Transfers Out							
Transfers to Other Funds	0	0	0	0	1,099,193	0	-100%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,099,193</u>	<u>0</u>	<u>-100%</u>
Total Expenditures	4,997,443	5,165,262	5,234,135	4,992,050	6,132,971	5,999,881	-2%
Net Revenues	584,526	1,622,580	1,092,544	1,575,342	549,386	864,264	57%
Beginning Fund Balance	2,335,381	2,919,907	4,542,487	5,635,031	5,635,031	6,184,417	10%
Ending Fund Balance	2,919,907	4,542,487	5,635,031	7,210,373	6,184,417	7,048,681	14%

General Operating Fund - General Government - 10-510

August 15, 2017

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018	Percentage Change
Personnel							
Gross Salaries and Wages	166,140	176,647	167,148	188,936	203,664	209,696	3%
Fringe Benefits	20,357	23,929	26,803	34,312	42,182	42,396	1%
Insurance	15,891	19,590	8,542	11,708	16,626	24,093	45%
	<u>202,388</u>	<u>220,166</u>	<u>202,493</u>	<u>234,956</u>	<u>262,472</u>	<u>276,184</u>	<u>5%</u>
Materials and Supplies							
Office Supplies	7,628	6,151	10,502	6,500	9,868	8,500	-14%
Meeting Supplies	3,515	6,048	4,532	5,000	4,475	5,000	12%
Postage	2,755	4,345	1,945	2,500	1,850	2,500	35%
Dues & Subscriptions	5,931	6,926	4,593	7,000	3,690	3,500	-5%
Office Equipment	8,442	8,210	10,982	10,000	13,636	11,500	-16%
	<u>28,272</u>	<u>31,680</u>	<u>32,553</u>	<u>31,000</u>	<u>33,519</u>	<u>31,000</u>	<u>-8%</u>
Services and Charges							
Bank Fees/Charges	2,182	2,432	1,868	3,000	1,820	2,000	10%
Temporary Employees	2,720	1,111	35,127	5,000	2,500	5,000	100%
Travel & Training	0	0	0	0	0	2,000	100%
Mileage	9,896	9,600	10,717	10,000	647	750	16%
Information Technology	36,009	27,517	30,094	40,000	53,089	17,143	-68%
Accounting/Audit	24,515	18,500	18,715	20,000	22,950	25,943	13%
Rent/Furniture/Leasehold	94,203	99,107	101,186	102,000	111,547	120,000	8%
Telecommunications	10,519	12,833	12,759	13,000	14,880	5,572	-63%
Engineering	88,877	120,463	164,774	120,000	167,211	170,000	2%
Drainage Study	0	0	0	0	0	100,000	100%
Virtual Gate Project	0	0	0	0	16,567	350,000	2013%
Fire Station Remodel	0	0	0	0	0	300,000	100%
Legal	69,631	55,964	70,367	80,000	67,914	70,000	3%
Legal Notices	5,124	6,755	4,970	5,000	5,965	2,000	-66%
Statutory Legal Notices	0	0	0	0	0	3,000	100%
Tax Appraisal	37,543	50,272	51,150	55,000	59,460	60,000	1%
Citizen Communication	5,378	1,200	1,200	1,500	2,200	10,000	355%
Payroll Processing	2,709	4,680	2,215	3,000	2,480	857	-65%
Election Expense	0	832	0	5,000	0	5,000	100%
Miscellaneous	15,370	0	35,521	0	31,239	0	-100%
	<u>404,676</u>	<u>411,266</u>	<u>540,662</u>	<u>462,500</u>	<u>560,470</u>	<u>1,249,265</u>	<u>123%</u>
Insurance							
General Liability	697	2,813	3,112	3,780	3,614	3,816	6%
Bonds	756	500	500	200	792	800	1%
	<u>1,453</u>	<u>3,313</u>	<u>3,612</u>	<u>3,980</u>	<u>4,406</u>	<u>4,616</u>	<u>5%</u>
Total Expenditures	<u>636,789</u>	<u>666,426</u>	<u>779,320</u>	<u>732,436</u>	<u>860,867</u>	<u>1,561,065</u>	<u>81%</u>

General Operating Fund - Municipal Court - 10-520

August 15, 2017

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018	Percentage Change
Personnel							
Gross Salaries and Wages	68,922	73,280	52,818	78,379	82,873	85,323	3%
Fringe Benefits	8,445	9,927	7,315	14,234	10,483	10,793	3%
Insurance	7,946	9,795	8,542	22,542	22,946	24,093	5%
	<u>85,312</u>	<u>93,002</u>	<u>68,676</u>	<u>115,154</u>	<u>116,302</u>	<u>120,209</u>	<u>3%</u>
Materials and Supplies							
Office Supplies	0	0	0	0	0	500	100%
Miscellaneous Supplies	1,004	2,247	858	2,500	2,305	2,500	8%
Postage	0	0	0	0	0	150	100%
Dues & Subscriptions	0	0	0	0	0	500	100%
Office Equipment	0	0	0	0	0	1,000	100%
	<u>1,004</u>	<u>2,247</u>	<u>858</u>	<u>2,500</u>	<u>2,305</u>	<u>4,650</u>	<u>102%</u>
Services and Charges							
Travel & Training	0	0	0	0	0	500	100%
Information Technology	0	0	0	0	0	11,429	100%
Telecommunications	0	0	0	0	0	3,714	100%
Payroll Processing	0	0	0	0	0	857	100%
Credit Card Charge	6,305	6,208	4,603	5,200	5,200	5,200	0%
Contract Employees	23,430	17,175	21,625	28,000	28,000	28,000	0%
Collection Agency	24,782	9,372	0	0	0	0	0%
OmniBase Services of Texas	1,385	0	96	0	0	100	100%
	<u>55,902</u>	<u>32,755</u>	<u>26,324</u>	<u>33,200</u>	<u>33,200</u>	<u>49,800</u>	<u>50%</u>
Intergovernmental							
State Comptroller	12,418	0	37	0	5,540	0	-100%
SETCIC	0	0	0	200	0	0	0%
	<u>12,418</u>	<u>0</u>	<u>37</u>	<u>200</u>	<u>5,540</u>	<u>0</u>	<u>-100%</u>
Total Expenditures	<u>154,636</u>	<u>128,004</u>	<u>95,894</u>	<u>151,054</u>	<u>157,347</u>	<u>174,659</u>	<u>11%</u>

General Operating Fund - Building Services - 10-530

August 15, 2017

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018	Percentage Change
Personnel							
Gross Salaries and Wages	81,627	86,790	100,514	92,828	97,629	100,531	3%
Fringe Benefits	10,002	11,756	18,016	16,858	16,850	17,217	2%
Insurance	11,918	14,693	12,813	16,805	17,209	18,070	5%
	<u>103,547</u>	<u>113,239</u>	<u>131,342</u>	<u>126,491</u>	<u>131,689</u>	<u>135,818</u>	<u>3%</u>
Materials and Supplies							
Office Supplies	0	0	0	0	0	500	100%
Meeting Supplies	0	0	0	0	0	500	100%
Miscellaneous Supplies	1,718	1,115	1,790	2,000	1,386	2,000	44%
Postage	0	0	0	0	0	200	100%
Dues & Subscriptions	0	0	0	0	0	500	100%
Office Equipment	0	0	0	0	0	1,000	100%
	<u>1,718</u>	<u>1,115</u>	<u>1,790</u>	<u>2,000</u>	<u>1,386</u>	<u>4,700</u>	<u>239%</u>
Services and Charges							
Travel & Training	0	0	0	0	0	500	100%
Information Technology	0	0	0	0	0	5,714	100%
Telecommunications	0	0	0	0	0	1,857	100%
Payroll Processing	0	0	0	0	0	643	100%
Legal Notices	0	0	0	0	0	1,000	100%
Contract Employees	33,571	42,320	42,000	42,000	42,086	42,000	0%
Drainage Reviews	71,133	80,455	72,921	70,000	75,535	75,000	-1%
Electrical Inspections	16,860	16,965	15,405	18,000	14,691	16,000	9%
Plat Reviews	0	0	0	4,000	0	500	100%
Plan Reviews	10,280	6,210	0	10,000	0	4,000	100%
Plumbing Inspections	19,110	14,355	19,395	16,000	18,552	18,000	-3%
Structural Inspections	5,535	11,570	12,735	10,000	12,620	11,000	-13%
Mechanical Inspections	8,505	5,625	7,290	6,000	6,770	7,000	3%
	<u>164,994</u>	<u>177,500</u>	<u>169,746</u>	<u>176,000</u>	<u>170,254</u>	<u>183,214</u>	<u>8%</u>
Total Expenditures	<u>270,260</u>	<u>291,853</u>	<u>302,878</u>	<u>304,491</u>	<u>303,328</u>	<u>323,732</u>	<u>7%</u>

General Operating Fund - Public Works - 10-540

August 15, 2017

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018	Percentage Change
Personnel							
Gross Salaries and Wages	56,152	59,704	64,797	63,857	67,441	69,438	3%
Fringe Benefits	6,880	8,087	12,472	11,597	12,131	12,384	2%
Insurance	11,918	14,693	12,813	16,805	17,209	18,070	5%
	<u>74,951</u>	<u>82,484</u>	<u>90,082</u>	<u>92,259</u>	<u>96,782</u>	<u>99,891</u>	<u>3%</u>
Materials and Supplies							
Office Supplies	0	0	0	0	0	500	100%
Miscellaneous Supplies	0	0	706	0	0	500	100%
Office Equipment	0	0	0	0	0	500	100%
Gator Fuel	1,599	10,507	1,753	7,000	400	400	0%
ROW Water/Planting	902	594	3,366	3,000	3,112	3,200	3%
	<u>2,501</u>	<u>11,101</u>	<u>5,825</u>	<u>10,000</u>	<u>3,512</u>	<u>5,100</u>	<u>45%</u>
Services and Charges							
Travel & Training	0	0	0	0	0	500	100%
Information Technology	0	0	0	0	0	5,714	100%
Telecommunications	0	0	0	0	0	1,857	100%
Payroll Processing	0	0	0	0	0	643	100%
TCEQ/Harris Co Permits	1,756	1,856	100	1,900	1,656	1,800	9%
Landscaping Maintenance	863	310	1,585	3,000	0	10,000	100%
Landscaping Improvements	0	0	0	40,000	53,312	50,000	-6%
Tree Care & Removal	10,070	8,891	3,430	12,500	8,890	10,000	12%
Right-of-Way Mowing	32,169	30,518	37,480	34,000	34,697	40,000	15%
	<u>44,859</u>	<u>41,575</u>	<u>42,595</u>	<u>91,400</u>	<u>98,555</u>	<u>120,514</u>	<u>22%</u>
Maintenance							
Road and Sign Repair	41,331	6,520	1,911	5,000	2,113	5,000	137%
Road/Drainage Maintenance	156,533	170,000	49,165	200,000	57,876	125,000	116%
Gator Maintenance	0	0	0	0	1,200	1,200	0%
Windemere Drainage	0	1,547	0	0	160	0	-100%
	<u>197,864</u>	<u>178,067</u>	<u>51,076</u>	<u>205,000</u>	<u>61,349</u>	<u>131,200</u>	<u>114%</u>
Total Expenditures	<u>320,175</u>	<u>313,226</u>	<u>189,577</u>	<u>398,659</u>	<u>260,198</u>	<u>356,705</u>	<u>37%</u>

General Operating Fund - Public Safety - 10-550

August 15, 2017

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018	Percentage Change
Services & Charges							
Memorial Villages Police	1,535,248	1,563,317	1,563,500	1,663,085	1,663,085	1,720,827	3%
Village Fire Department	1,012,752	1,029,822	1,122,226	1,155,825	1,155,825	1,184,393	2%
Street Lighting	11,449	10,840	10,290	14,000	11,345	12,000	6%
Animal Control	2,200	4,400	0	1,000	0	2,000	100%
Mosquito Control	11,649	21,457	35,363	25,000	26,001	26,000	0%
	<u>2,573,298</u>	<u>2,629,836</u>	<u>2,731,378</u>	<u>2,858,910</u>	<u>2,856,256</u>	<u>2,945,220</u>	<u>3%</u>
Total Expenditures	<u>2,573,298</u>	<u>2,629,836</u>	<u>2,731,378</u>	<u>2,858,910</u>	<u>2,856,256</u>	<u>2,945,220</u>	<u>3%</u>

General Operating Fund - Public Services - 10-560

August 15, 2017

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018	Percentage Change
Services & Charges							
Community Celebrations	12,130	5,957	8,737	7,000	11,363	10,000	-12%
Solid Waste Collection	518,430	528,494	523,598	538,000	530,420	577,000	9%
Spring Branch Library	1,500	1,500	1,500	1,500	1,500	1,500	0%
	<u>532,060</u>	<u>535,951</u>	<u>533,835</u>	<u>546,500</u>	<u>543,282</u>	<u>588,500</u>	<u>8%</u>
Total Expenditures	<u>532,060</u>	<u>535,951</u>	<u>533,835</u>	<u>546,500</u>	<u>543,282</u>	<u>588,500</u>	<u>8%</u>

General Operating Fund - Capital Projects - 10-570

August 15, 2017

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018	Percentage Change
Capital Outlay							
2014 Paving Project	37,501	268,838	4,558	0	0	0	0%
MDE Drainage	334,505	7,407	0	0	0	0	0%
S Piney Point/Blalock Road	9,727	0	-43,449	0	0	0	0%
Batch 1 Projects	115,116	6,145	0	0	0	0	0%
Smithdale Estates Bypass	13,376	3,894	0	0	0	0	0%
Woods Edge Erosion	0	20,270	381,859	0	0	0	0%
2015 Maintenance Project	0	293,411	0	0	0	0	0%
Tynewood Ditch Washout	0	0	232,378	0	0	0	0%
Lanecrest Improvements	0	0	24,650	0	0	0	0%
Beinhorn Paving	0	0	1,257	0	0	0	0%
Road/Drainage Projects	0	0	0	0	52,500	50,000	-5%
	<u>510,225</u>	<u>599,966</u>	<u>601,253</u>	<u>0</u>	<u>52,500</u>	<u>50,000</u>	<u>-5%</u>
Transfers Out							
Transfers to Other Funds	0	0	0	0	1,099,193	0	-100%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,099,193</u>	<u>0</u>	<u>-100%</u>
Total Expenditures	<u>510,225</u>	<u>599,966</u>	<u>601,253</u>	<u>0</u>	<u>1,151,693</u>	<u>50,000</u>	<u>-96%</u>

Debt Service Fund - Summary**August 15, 2017**

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018
Revenues						
Taxes	637,039	616,485	1,061,070	1,057,000	1,057,000	1,408,400
Other Revenues	0	30,017	0	0	0	0
Interest	63	192	776	550	750	750
Total Revenues	637,102	646,693	1,061,847	1,057,550	1,057,750	1,409,150
Expenditures						
Services and Charges	500	750	1,500	2,000	1,500	2,250
Debt Service	622,550	655,589	1,048,500	1,055,550	1,055,550	1,499,114
Transfers (out)	0	0	45,701	0	0	0
Total Expenditures	623,050	656,340	1,095,701	1,057,550	1,057,050	1,501,364
Net Revenues	14,052	-9,647	-33,854	0	700	-92,213
Beginning Fund Balance	132,142	146,195	136,548	102,693	102,693	103,393
Ending Fund Balance	146,195	136,548	102,693	102,693	103,393	11,180

Debt Service Fund - Revenues and Expenditures - 20

August 15, 2017

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2017-18	Percentage Change
Revenues							
General Taxes							
Property Tax Revenue	637,039	616,485	1,061,070	1,057,000	1,057,000	1,408,400	33%
	637,039	616,485	1,061,070	1,057,000	1,057,000	1,408,400	33%
Other Revenues							
Bond Premium	0	30,017	0	0	0	0	0%
	0	30,017	0	0	0	0	0%
Interest							
Interest Income	63	192	776	550	750	750	0%
	63	192	776	550	750	750	0%
Total Revenues	637,102	646,693	1,061,847	1,057,550	1,057,750	1,409,150	33%
Expenditures							
Services & Charges							
Paying Agent Fee	500	750	1,500	2,000	1,500	2,250	50%
	500	750	1,500	2,000	1,500	2,250	50%
Debt Service							
Bond Principal	515,000	520,000	885,000	910,000	910,000	1,230,000	35%
Bond Interest	107,550	135,589	163,500	145,550	145,550	269,114	85%
	622,550	655,589	1,048,500	1,055,550	1,055,550	1,499,114	42%
Transfers Out							
Transfers to Other Funds	0	0	45,701	0	0	0	0%
	0	0	45,701	0	0	0	0%
Total Expenditures	623,050	656,340	1,095,701	1,057,550	1,057,050	1,501,364	42%
Net Revenue	14,052	-9,647	-33,854	0	700	-92,213	
Beginning Fund Balance	132,142	146,195	136,548	102,693	102,693	103,393	
Ending Fund Balance	146,195	136,548	102,693	102,693	103,393	11,180	

Debt Service Fund - 20 - Debt Service Schedule

Year	2011 Bond Refinancing			2015 General Obligation Bond		
	Principal	Interest	Total	Principal	Interest	Total
2017	\$545,000	\$75,950	\$620,950	\$365,000	\$69,600	\$434,600
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	\$2,895,000	\$219,650	\$3,114,650	\$3,555,000	\$347,925	\$3,902,925

2017 General Obligation Bond			Annual Total Debt Service
Principal	Interest	Total	
-	-	-	\$1,055,550
\$300,000	\$144,764	\$444,764	\$1,499,114
325,000	118,200	443,200	\$1,502,950
340,000	104,900	444,900	\$1,499,375
355,000	91,000	446,000	\$1,504,525
365,000	76,600	441,600	\$872,950
380,000	61,700	441,700	\$874,950
400,000	46,100	446,100	\$881,050
410,000	31,950	441,950	\$877,325
425,000	19,425	444,425	\$444,425
435,000	6,525	441,525	\$441,525
\$3,735,000	\$701,164	\$4,436,164	\$11,453,739

Special Revenue Fund - Summary**August 15, 2017**

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018
Revenues						
Fines and Fees	9,328	9,558	9,544	0	13,233	13,300
Interest	-240	4	5	0	5	5
Total Revenues	9,088	9,562	9,549	0	13,238	13,305
Expenditures						
Services and Charges	10,063	3,188	0	0	59,876	123
Total Expenditures	10,063	3,188	0	0	59,876	123
Net Revenues	-975	6,375	9,549	0	-46,638	13,182
Beginning Fund Balance	65,216	64,241	70,616	80,165	80,165	33,527
Ending Fund Balance	64,241	70,616	80,165	80,165	33,527	46,709

Special Revenue Fund - Revenues - 30

August 15, 2017

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018	Percentage Change
Revenues							
Fines and Fees							
Court Security Fees	2,530	2,681	2,250	0	3,970	4,000	1%
Court Technology Fees	4,635	2,304	3,003	0	5,294	5,300	0%
Court General Safety Fees	2,163	4,573	4,291	0	3,969	4,000	1%
	<u>9,328</u>	<u>9,558</u>	<u>9,544</u>	<u>0</u>	<u>13,233</u>	<u>13,300</u>	<u>2%</u>
Interest							
Interest Income	-240	4	5	0	5	5	0%
	<u>-240</u>	<u>4</u>	<u>5</u>	<u>0</u>	<u>5</u>	<u>5</u>	<u>0%</u>
Total Revenues	<u><u>9,088</u></u>	<u><u>9,562</u></u>	<u><u>9,549</u></u>	<u><u>0</u></u>	<u><u>13,238</u></u>	<u><u>13,305</u></u>	<u><u>2%</u></u>

Special Revenue Fund - Expenditures - 30**August 15, 2017**

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018	Percentage Change
Expenditures							
Services and Charges							
Court Security							
Security System	1,405	702	0	0	123	123	0%
Court Technology							
Information Technology	2,750	1,800	0	0	9,753	0	0%
General Safety							
Street Signage Project	0	0	0	0	50,000	0	-100%
Miscellaneous	5,909	686	0	0	0	0	0%
	<u>10,063</u>	<u>3,188</u>	<u>0</u>	<u>0</u>	<u>59,876</u>	<u>123</u>	<u>-100%</u>
Total Expenditures	10,063	3,188	0	0	59,876	123	-100%
Net Revenue	-975	6,375	9,549	0	-46,638	13,182	-128%
Beginning Fund Balance	65,216	64,241	70,616	80,165	80,165	33,527	-58%
Ending Fund Balance	64,241	70,616	80,165	80,165	33,527	46,709	39%

Fund Balance Distribution

Combined Fund Balance	64,241	70,616	80,165	0	33,527	46,709
Court Security	0	11,839	14,089	0	17,937	21,814
Court Technology	0	3,082	6,085	0	1,626	6,926
General Safety	0	55,695	59,991	0	13,965	17,970

Capital Projects Fund - Summary**August 15, 2017**

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018
Revenues						
Other Revenues	0	4,043,012	0	0	4,082,903	0
Interest	160	4,713	13,378	0	6,491	0
Transfers (in)	0	0	68,667	0	1,099,193	0
Total Revenues	160	4,047,725	82,045	0	5,188,587	0
Expenditures						
Services and Charges	0	250	0	0	0	0
Capital Outlay	997,646	71,049	2,686,976	0	5,655,288	0
Debt Service	0	43,012	0	0	64,920	0
Transfers (out)	0	540,301	0	0	0	0
Total Expenditures	997,646	654,612	2,686,976	0	5,720,208	0
Net Revenues	-997,486	3,393,113	-2,604,931	0	-531,621	0
Beginning Fund Balance	740,925	-256,561	3,136,552	531,621	531,621	0
Ending Fund Balance	-256,561	3,136,552	531,621	531,621	0	0

Capital Projects Fund - Revenues - 40

August 15, 2017

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018	Percentage Change
Revenues							
Other Revenues							
FY 2015 Bond Issue	0	3,879,983	0	0	0	0	-100%
FY 2017 Bond Issue	0	0	0	0	3,735,000	0	-100%
Premium on Bond Issued	0	163,029	0	0	347,903	0	-100%
	<u>0</u>	<u>4,043,012</u>	<u>0</u>	<u>0</u>	<u>4,082,903</u>	<u>0</u>	<u>-100%</u>
Interest							
Interest Income	160	4,713	13,378	0	6,491	0	-100%
	<u>160</u>	<u>4,713</u>	<u>13,378</u>	<u>0</u>	<u>6,491</u>	<u>0</u>	<u>-100%</u>
Transfers In							
Transfers from Other Funds	0	0	68,667	0	1,099,193	0	0%
	<u>0</u>	<u>0</u>	<u>68,667</u>	<u>0</u>	<u>1,099,193</u>	<u>0</u>	<u>0%</u>
Total Revenues	<u>160</u>	<u>4,047,725</u>	<u>82,045</u>	<u>0</u>	<u>5,188,587</u>	<u>0</u>	<u>-100%</u>

Capital Projects Fund - Expenditures - 40**August 15, 2017**

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018	Percentage Change
Expenditures							
Services & Charges							
Bank Fees/Charges	0	250	0	0	0	0	0%
	<u>0</u>	<u>250</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Capital Outlay							
Blalock/S. Piney Point Road	19,335	8,674	2,172,937	0	-105,384	0	0%
Batch 1 Projects	902,293	0	0	0	0	0	0%
Smithdale Estates Bypass	75,680	6,766	149,616	0	2,143,395	0	0%
North Piney Point Road	0	32,473	234,894	0	2,869,300	0	0%
Lanecrest Drainage	0	0	129,529	0	297,976	0	0%
Windemere	0	0	0	0	450,000	0	0%
Miscellaneous Expense	338	23,136	0	0	0	0	0%
	<u>997,646</u>	<u>71,049</u>	<u>2,686,976</u>	<u>0</u>	<u>5,655,288</u>	<u>0</u>	<u>0%</u>
Debt Service							
Issuance Cost	0	43,012	0	0	64,920	0	0%
	<u>0</u>	<u>43,012</u>	<u>0</u>	<u>0</u>	<u>64,920</u>	<u>0</u>	<u>0%</u>
Transfers Out							
Transfers to Other Funds	0	540,301	0	0	0	0	0%
	<u>0</u>	<u>540,301</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total Expenditures	<u>997,646</u>	<u>654,612</u>	<u>2,686,976</u>	<u>0</u>	<u>5,720,208</u>	<u>0</u>	<u>0%</u>
Net Revenue	-997,486	3,393,113	-2,604,931	0	-531,621	0	
Beginning Fund Balance	740,925	-256,561	3,136,552	531,621	531,621	0	
Ending Fund Balance	-256,561	3,136,552	531,621	531,621	0	0	

Metro Fund - Summary

August 15, 2017

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018
Revenues						
Interest Earnings	607	0	9,025	0	0	0
Total Revenues	607	0	9,025	0	0	0
Expenditures						
Capital Outlay	1,949,330	232,716	467,000	0	0	0
Transfers to Other Funds	0	0	68,667	0	0	0
Total Expenditures	1,949,330	232,716	535,667	0	0	0
Net Revenues	-1,948,723	-232,716	-526,642	0	0	0
Beginning Fund Balance	2,708,081	759,358	526,642	0	0	0
Ending Fund Balance	759,358	526,642	0	0	0	0

Metro Fund - Revenues and Expenditures - 50**August 15, 2017**

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected YE FY 2017	Proposed FY 2018	Percentage Change
Revenues							
Interest							
Interest Income	607	0	9,025	0	0	0	0%
	<u>607</u>	<u>0</u>	<u>9,025</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total Revenues	<u>607</u>	<u>0</u>	<u>9,025</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Expenditures							
Capital Outlay							
Hedwig Road	1,949,330	231,491	0	0	0	0	0%
Beinhorn Paving	0	1,225	437,189	0	0	0	0%
Blalock/S Piney Point	0	0	29,811	0	0	0	0%
	<u>1,949,330</u>	<u>232,716</u>	<u>467,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Transfers Out							
Transfers to Other Funds	0	0	68,667	0	0	0	0%
	<u>0</u>	<u>0</u>	<u>68,667</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total Expenditures	<u>1,949,330</u>	<u>232,716</u>	<u>535,667</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Net Revenue	-1,948,723	-232,716	-526,642	0	0	0	
Beginning Fund Balance	2,708,081	759,358	526,642	0	0	0	
Ending Fund Balance	759,358	526,642	0	0	0	0	