CITY OF FAIR OAKS RANCH
AGENDA – CITY COUNCIL REGULAR MEETING
September 6, 2018, 9:30 AM
City Hall Council Chambers
7286 Dietz Elkhorn, Fair Oaks Ranch

I. OPEN MEETING

A. Roll Call – Declaration of a Quorum.

B. Pledge of Allegiance.

II. CITIZENS and GUEST FORUM / PRESENTATIONS

To address the Council, please sign the Attendance Roster located on the table at the entrance of the Council Chamber. In accordance with the Open Meetings Act, Council may not discuss or take action on any item which has not been posted on the agenda.

A. Employee Service Award.

B. Citizens to be heard.

III. PUBLIC HEARING

Conduct the 1st Public Hearing on the Fiscal Year 2018-2019 Proposed Budget and 2018-2019 Tax Rate. Pgs. 3-40

IV. CONSENT AGENDA

All of the following items are considered to be routine by the City Council, there will be no separate discussion on these items and will be enacted with one motion. Items may be removed by any Council Member by making such request prior to a motion and vote.

A. Approval of August 13, 2018 at 6:30 PM Special Town Hall Meeting Minutes. Pg. 41

B. Approval of August 16, 2018 Regular City Council Meeting Minutes. Pgs. 42-44

C. Approval of Council Member Hartpence's absence for the August 16, 2018 City Council Meeting. Pg. 45

V. DISCUSSION/CONSIDERATION ITEMS

A. Discussion and possible action to approve the proposed 2018-2019 Municipal Development District (MDD) Budget. MDD President, Al McDavid Pgs. 46-48

B. Discussion and possible action on the First Reading of an Ordinance to approve amending the General Fund Budget for Fiscal Year 2017-2018.
Director of Finance, Sarah Buckelew Pgs. 49-53

VI. REPORTS FROM STAFF / COMMITTEES / COUNCIL

A. Street Maintenance Report. Ron Emmons, P.E., Director of Public Works

B. Recap of Household Hazardous Waste Event Held August 25, 2018
Carole Vanzant, Assistant City Manager

VII. CONVENE INTO EXECUTIVE SESSION

Pursuant to Section 551.101 of the Open Meetings Act, Texas Gov't Code, a quorum of the governing body hereby convenes into closed session:

551.071 (Consultation with Attorney) - Cause No. 2018-CI-00202; the City of Fair Oaks Ranch, Texas vs Edward I. Hill, Robert E. Heckendorn, Craig M. Luitjen, Roger Fuentes, Wesley A. Pieper, Esther W. Hicks, William A. McDowell, Yolanda D. Ayala, PG Pfeiffer Ranches LLC, Maureen Pfeiffer Stevenson Family Trust.

VIII. RECONVENE INTO OPEN SESSION

IX. ADJOURNMENT

Requests for City topic needing additional information/research; or, potential consideration for a future agenda.

Signature of Agenda Approval: *Tobin E. Maples*

I, Christina Picioccio, City Secretary, certify that the above Notice of Meeting was posted on the outside bulletin board at the Fair Oaks Ranch City Hall, 7286 Dietz Elkhorn, Fair Oaks Ranch, Texas, and on the city's website www.fairoaksranchtx.org, both places being convenient and readily accessible to the general public at all times. Said Notice was posted by 5:00 PM, August 31, 2018 and remained so posted continuously for at least 72 hours before said meeting was convened.

The Fair Oaks Ranch City Hall is wheelchair accessible at the side entrance of the building from the parking lot. Requests for special services must be received forty-eight (48) hours prior to the meeting time by calling the City Secretary's office at (210) 698-0900. Braille is not available. The City Council reserves the right to convene into Executive Session at any time regarding an issue on the agenda for which it is legally permissible; pursuant to *Texas Government Code* Chapter 551. Section 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.087 (Economic Development).

CITY COUNCIL CONSIDERATION ITEM
CITY OF FAIR OAKS RANCH, TEXAS
September 6, 2018

AGENDA TOPIC:	1st Public Hearing on the FY 2018 – 2019 Proposed Budget and 2018-2019 Tax Rate
DATE:	September 6, 2018
DEPARTMENT:	Finance
PRESENTED BY:	Honorable Mayor and City Council

INTRODUCTION/BACKGROUND:

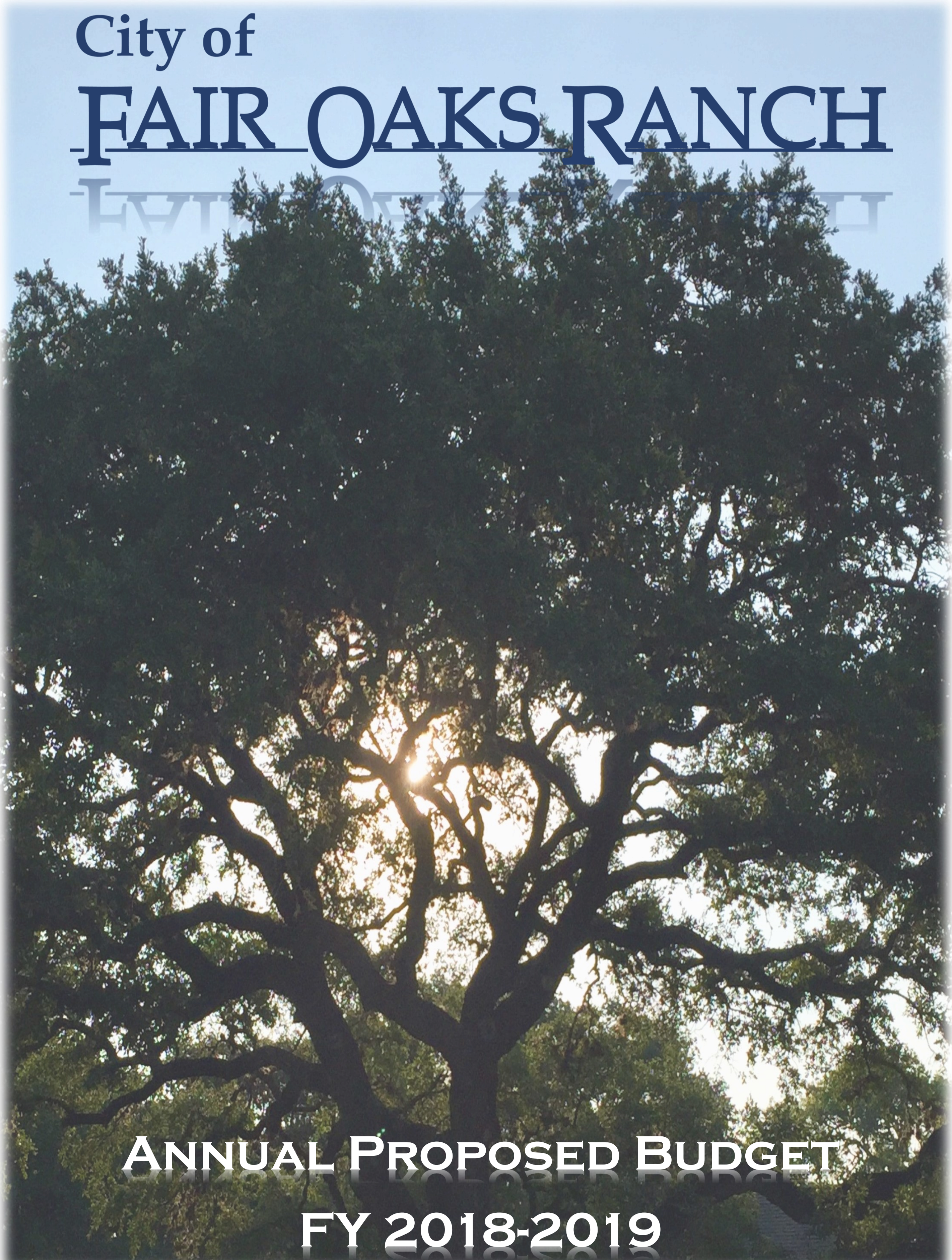
Conduct the first of two public hearings on the FY 2018-2019 Proposed Budget and Tax Rate.

Sequence for the agenda item is as follows:
- Opening comments from the Mayor
- Presentation of the Proposed Budget and Tax Rate from the Finance Director
- Open the Public Hearing and receive citizen testimony
- Close the Public Hearing and announce 2nd Public Hearing date and Adoption date of budget and tax rate.
- Receive Comments from the Mayor and City Council

POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:

See attachments:
- Proposed FY 18-19 Budget
- FY 18-19 Tax Notice
- FY 18-19 Budget/Tax Rate Calendar

City of Fair Oaks Ranch



Annual Proposed Budget

FY 2018-2019

City of

FAIR OAKS RANCH

ANNUAL PROPOSED BUDGET SUMMARY

FY 2018-2019

This budget will raise more revenue from property taxes than last year's budget by an amount of $839,371 which is an 17.8 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $251,309.

CITY COUNCIL RECORD VOTE

The record vote of each member of the governing body by name voting on the adoption of the budget is as follows:

Governing Body	Record Vote
Mayor Garry Manitzas	
MaryAnne Havard	
Roy Elizondo	
Steve Hartpence	
Laura Koerner	
Snehal Patel	
Greg Maxton	

The Governing Body voted on the proposed budget September 20,2018.

Tax Rate					
Fiscal Year	Property Tax Rate	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate	Debt Rate
2018-19	0.366784	0.322214	0.286030	0.344361	0.036184
2017-18	0.329500	0.308600	0.270000	0.329600	0.038600

Municipal Debt Obligations as of October 1, 2018 - $6,612,513.75

Annual Proposed Operating Budget

City of Fair Oaks Ranch, Texas

Fiscal Year

October 1, 2018 through September 30, 2019

The Honorable Garry Manitzas

Mayor

Council Members

MaryAnne Havard . . . . Mayor Pro-Tem, Place 1

Roy Elizondo. .. . . Council Member, Place 2

Steve Hartpence . . . . Council Member, Place 3

Laura Koerner . . . . Council Member, Place 4

Snehal Patel. . . . . Council Member, Place 5

Greg Maxton. . . . . Council Member, Place 6

City Manager

Tobin Maples, AICP

Assistant City Manager
Carole Vanzant, CPM, TRMC, MMC

Chief of Police
Scott Rubin, MPA

Director of Public Works
Ron Emmons, P.E.

Director of Finance
Sarah Buckelew, CPA

Director of HR & Communications
Kim Stahr

City Secretary
Christina Picioccio

Operating Budget
document prepared by the

Finance Department

TABLE OF CONTENTS

Consolidated Budget Summary

By Division and Fund

Consolidated Budget Summary
By Division and Fund

	General Admin	General CIP	General Equip Repl	General TOTAL	Utility Water	Utility Wastewater	Utility Equip Repl	Utility TOTAL	Debt Service	Bond Street Improvements	Grand TOTAL
Revenues:											
Taxes	5,739,835			5,739,835					556,909		6,296,744
Franchise Fees	566,500			566,500							566,500
Interest	63,500			63,500					1,000		64,500
Permits	272,700			272,700							272,700
Animal Control	3,400			3,400							3,400
Fines & Forfeitures	127,570			127,570							127,570
Fees & Services	230,034			230,034	3,804,008	1,064,661		4,868,669			5,098,703
Miscellaneous Income	20,100			20,100							20,100
Transfers	111,750	310,000	160,503	582,253							582,253
Total Available Resources	**7,135,389**	**310,000**	**160,503**	**7,605,892**	**3,804,008**	**1,064,661**	**-**	**4,868,669**	**557,909**	**-**	**13,032,470**
Expenditures:											
Personnel	4,210,327			4,210,327	717,398	611,820		1,329,218	-		5,539,545
Supplies, Maintenance & Operatior	717,064			717,064	2,277,581	1,015,943		3,293,524	-		4,010,588
Professional Services	1,120,818	60,000		1,180,818	47,081	1,162		48,243	-		1,229,061
Shared Services	337,592			337,592				-			337,592
Capital Outlay	127,850	250,000		377,850	472,000	420,000		892,000	-		1,269,850
Debt Service	-			-	82,729	15,758		98,487	557,909		656,396
Transfers & Non-Cash Adjustments	621,738		160,503	782,241	(280,334)	(298,814)	(78,846)	(657,994)			124,247
Total Expenditures	**7,135,389**	**310,000**	**160,503**	**7,605,892**	**3,316,455**	**1,765,869**	**(78,846)**	**5,003,477**	**557,909**	**-**	**13,167,278**
Net Budget Surplus/(Deficit)	0	-	-	0	487,553	(701,208)	78,846	(134,809)	-	-	(134,808)

General Fund Budget Summary

	M&O Tax Rate				I&S Tax Rate	Total Tax Rate
	General Admin	General CIP	General Equip Repl	General TOTAL	Debt Service	Grand TOTAL
Revenues:						
Taxes	5,739,835			5,739,835	556,909	6,296,744
Franchise Fees	566,500			566,500		566,500
Interest	63,500			63,500	1,000	64,500
Permits	272,700			272,700		272,700
Animal Control	3,400			3,400		3,400
Fines & Forfeitures	127,570			127,570		127,570
Fees & Services	230,034			230,034		230,034
Miscellaneous Income	20,100			20,100		20,100
Transfers	111,750	310,000	160,503	582,253		582,253
Total Available Resources	**7,135,389**	**310,000**	**160,503**	**7,605,892**	**557,909**	**8,163,801**
Expenditures:						
Personnel	4,210,327			4,210,327	-	4,210,327
Supplies, Maintenance & Operatior	717,064			717,064	-	717,064
Professional Services	1,120,818	60,000		1,180,818	-	1,180,818
Shared Services	337,592			337,592	-	337,592
Capital Outlay	127,850	250,000		377,850	-	377,850
Debt Service	-			-	557,909	557,909
Transfers & Non-Cash Adjustments	621,738		160,503	782,241	-	782,241
Total Expenditures	**7,135,389**	**310,000**	**160,503**	**7,605,892**	**557,909**	**8,163,801**
Net Budget Surplus/(Deficit)	0	-	-	0	-	0

General Fund
Revenue Summary

Revenue Type	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed 2018-19
Taxes	4,357,745	4,820,201	4,753,507	5,739,835
Franchise Fees	540,605	546,700	573,295	566,500
Interest	25,394	9,000	62,540	63,500
Permits	276,579	275,400	232,504	272,700
Animal Control	3,715	4,050	4,225	3,400
Fines & Forfeitures	129,260	181,625	118,228	127,570
Fees & Services	208,872	199,800	195,292	230,034
Miscellaneous	57,297	49,900	69,302	20,100
Transfers	-	-	-	111,750
Total Revenue	**5,599,467**	**6,086,676**	**6,008,893**	**7,135,389**

General Fund Revenues (Detail)

General Fund
Revenue Detail

Revenue Type	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed Budget 2018-19
Taxes				
General Property	3,653,157	4,156,201	4,075,520	4,999,835
Delinquent Property	34,545	30,000	27,101	30,000
Penalty & Interest	17,874	15,000	15,642	15,000
Mixed Beverage	20,139	19,000	22,556	20,000
Local Sales	422,068	400,000	408,459	450,000
Street Maintenance	104,981	100,000	102,115	112,500
Property Reduction	104,981	100,000	102,115	112,500
Total Taxes	4,357,745	4,820,201	4,753,507	5,739,835
Franchise Fees				
Time Warner Cable	63,957	64,000	65,467	62,000
GVTC Cable/Telephone	72,371	75,000	71,682	72,000
AT&T Cable/Telephone	22,775	24,000	21,629	21,000
Miscellaneous	1,546	1,200	1,494	1,500
City Public Service	301,693	292,000	328,954	330,000
Pedernales Electric Company	38,943	46,000	40,894	41,000
Grey Forest Utilities	8,223	10,000	15,892	10,500
Garbage Regular	29,846	33,000	24,777	27,000
Garbage Recycling	1,251	1,500	2,506	1,500
Total Franchise Fees	540,605	546,700	573,295	566,500
Interest				
Bank/Investment Interest	25,394	9,000	62,540	63,500
Total Interest	25,394	9,000	62,540	63,500
Permits				
New Residential Permits	203,501	205,000	167,057	200,200
New Commerical Permits	6,962	6,000	-	2,600
Remodeling/Additions	21,138	23,900	31,080	31,200
Other BC and Permits	25,003	20,000	20,927	26,000
Contractor Registration	17,475	18,000	10,725	10,000
Food/Health	2,500	2,500	2,715	2,700
Total Permits Costs	276,579	275,400	232,504	272,700

General Fund Revenues (Detail) Cont.

Revenue Type	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed Budget 2018-19
Animal Control				
Pet Licenses	1,115	1,200	1,650	1,500
Pet Impound/Quarantine	2,600	2,850	2,575	1,900
Animal Traps	-	-	-	-
Total Animal Control	3,715	4,050	4,225	3,400
Fines & Forfeitures				
Municipal Court Fines	121,609	170,000	111,110	120,000
Municipal Court Security	3,258	5,000	3,032	3,200
Municipal Court Technology	4,345	6,500	4,040	4,300
Municipal Court Efficiency	48	125	45	70
Total Fines & Forfeitures	129,260	181,625	118,228	127,570
Fees & Services				
FORU Management	195,334	178,000	175,700	194,884
Special Fees	4,188	8,600	6,585	4,900
FORMDD Management	6,000	10,000	10,000	26,750
Credit Card Service Fee	3,349	3,200	3,008	3,500
Total Fees & Services	208,872	199,800	195,292	230,034
Miscellaneous				
Miscellaneous	24,316	4,000	8,043	4,000
City Event Sponsorships	-	25,000	16,500	-
Street Bond Reimbursements	-	-	-	-
Sale of Assets	23,874	7,000	6,018	7,000
Donations/Grants	-	5,000	28,908	-
School Guard Crossing Fund	7,482	7,250	8,047	7,400
Leose Proceeds	1,625	1,650	1,785	1,700
Total Miscellaneous	57,297	49,900	69,302	20,100
Transfers				
Fund Balance	-	-	-	-
Court Technology	-	-	-	-
Court Security Building	-	-	-	-
Capital Replacement	-	-	-	111,750
Court Efficiency	-	-	-	-
Leose Training Funds	-	-	-	-
Committed Contracts	-	-	-	-
Total Transfers	-	-	-	111,750
Total Revenue	**5,599,467**	**6,086,676**	**6,008,893**	**7,135,389**

General Fund Expenditures (Detail)

General Fund Budget by Department

	Mayor & Council	City Administration	City Secretary	HR and Communications	Finance	Municipal Court	Public Safety and Emergency	Maintenance	Building Codes and Permits	Engineering and Planning	Non-Departmental & Shared	Total General Operations	CIP	Equip Replacement	Grand Total
Personnel															
Salaries	-	301,306	129,490	88,276	200,964	97,552	1,559,138	257,876	167,727	208,786	-	3,011,116	-	-	3,011,116
Overtime	-	-	-	-	166	440	10,246	955	171	-	-	11,978	-	-	11,978
Taxes - Social Security	-	18,681	8,028	5,473	12,470	6,076	97,302	16,048	10,410	12,945	-	187,432	-	-	187,432
Taxes - Medicare	-	4,369	1,878	1,280	2,916	1,421	22,756	3,753	2,435	3,027	-	43,835	-	-	43,835
Taxes SUTA/FUTA	-	675	675	450	675	450	6,300	1,575	675	788	-	12,263	-	-	12,263
Retirement	-	35,976	15,461	10,540	24,015	11,700	187,385	30,904	20,047	24,929	-	360,957	-	-	360,957
Health Insurance	-	30,690	27,397	15,056	21,336	16,911	238,031	50,667	24,337	31,973	-	456,398	-	-	456,398
Workmans' Comensation	-	1,356	583	397	905	441	69,418	22,956	1,512	2,380	-	99,948	-	-	99,948
Uniform Allowance	-	-	-	-	-	-	19,200	-	-	-	-	19,200	-	-	19,200
Car Allowance	-	7,200	-	-	-	-	-	-	-	-	-	7,200	-	-	7,200
Relocation Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Personnel Costs	-	400,253	183,513	121,472	263,447	134,991	2,209,776	384,734	227,313	284,828	-	4,210,327	-	-	4,210,327
Supplies, Maintenance & Operations															
Supplies and Consumables	200	550	800	1,118	1,027	2,000	3,100	3,500	600	4,654	6,000	23,549	-	-	23,549
Minor Equipment and Furniture	-	4,790	4,500	4,500	7,520	-	70,600	13,560	1,180	4,036	-	110,686	-	-	110,686
Fuel	-	200	-	-	-	-	30,000	10,200	1,300	1,859	-	43,559	-	-	43,559
Uniforms	-	150	200	100	-	100	12,025	7,359	280	815	-	21,029	-	-	21,029
Miscellaneous	-	200	250	-	-	100	2,000	700	150	200	-	3,600	-	-	3,600
Vehicle Maintenance/Repairs	-	-	-	-	-	-	20,000	17,850	-	-	-	37,850	-	-	37,850
Equipment Maintenance/Repairs	-	-	-	-	-	-	-	6,580	-	-	-	6,580	-	-	6,580
Building Maintenance/Repairs	-	-	-	-	-	-	-	13,000	-	-	-	13,000	-	-	13,000
Landscaping & Greenspace Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Maintenance	-	-	-	-	-	-	-	80,000	-	347,711	-	427,711	-	-	427,711
Drainage Work	-	-	-	-	-	-	-	25,000	-	-	-	25,000	-	-	25,000
Committees - Other	1,000	-	-	-	-	-	-	-	-	-	-	1,000	-	-	1,000
Committees - Planning & Zoning	1,000	-	-	-	-	-	-	-	-	-	-	1,000	-	-	1,000
Committee - Board of Adj	1,000	-	-	-	-	-	-	-	-	-	-	1,000	-	-	1,000
Urban Wildlife	1,500	-	-	-	-	-	-	-	-	-	-	1,500	-	-	1,500
Donations & Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Supplies, Maintenance & Operations Costs	4,700	5,890	5,750	5,718	8,547	2,200	137,725	177,749	3,510	359,275	6,000	717,064	-	-	717,064
Services															
Professional Services	-	128,199	7,000	5,000	109,845	62,500	509,816	-	9,200	120,000	-	951,560	60,000	-	1,011,560
Dues/Subscriptions	-	3,580	2,940	275	403	400	4,100	600	290	363	-	12,951	-	-	12,951
Training/Seminars & Related Travel	3,000	18,443	3,555	14,025	6,200	2,000	14,000	8,541	3,555	8,138	-	81,457	-	-	81,457
Elections	-	-	19,500	-	-	-	-	-	-	-	-	19,500	-	-	19,500
Investigations	-	-	-	-	-	-	7,000	-	-	-	-	7,000	-	-	7,000
Leose Training	-	-	-	-	-	-	7,600	-	-	-	-	7,600	-	-	7,600
K-9 Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Relations	3,500	-	-	10,000	-	-	6,000	-	-	-	-	19,500	-	-	19,500
Employee Appreciation	-	-	-	4,750	-	-	-	-	-	-	-	4,750	-	-	4,750
Employment Costs	-	-	-	1,100	-	-	-	-	-	-	-	1,100	-	-	1,100
Recording/Reporting/History	-	-	3,000	-	-	-	-	-	-	-	-	3,000	-	-	3,000
Meetings	5,800	1,475	1,676	-	-	-	2,000	750	200	500	-	12,401	-	-	12,401
Total Services Costs	12,300	151,697	37,671	35,150	116,448	64,900	550,516	9,891	13,245	129,001	-	1,120,818	60,000	-	1,180,818
Shared Services															
Facility Contracts & Services	-	-	-	-	-	-	-	-	-	-	20,739	20,739	-	-	20,739
Tech/Internet/Software Maintenance	-	-	-	-	-	-	-	-	-	-	192,810	192,810	-	-	192,810
Postage	-	-	-	-	-	-	-	-	-	-	7,500	7,500	-	-	7,500
General Liability Insurance	-	-	-	-	-	-	-	-	-	-	58,000	58,000	-	-	58,000
Electricity	-	-	-	-	-	-	-	-	-	-	32,700	32,700	-	-	32,700
Phone/Cable/Alarms	-	-	-	-	-	-	-	-	-	-	25,843	25,843	-	-	25,843
Total Shared Services Costs	-	-	-	-	-	-	-	-	-	-	337,592	337,592	-	-	337,592
Capital Outlay															
Land/Land Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building/Building Improvement	-	-	-	-	-	-	-	-	-	-	-	-	250,000	-	250,000
Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-	-	-	74,100	53,750	-	-	-	127,850	-	-	127,850
Transfer to Intergov Fund 06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-	-	-	-	-	-	-	310,000	310,000	-	-	310,000
Transfer to GF Veh/Equip F 31	-	-	-	-	-	-	-	-	-	-	160,503	160,503	-	111,750	272,253
Fund Balance	-	-	-	-	-	-	-	-	-	-	151,235	151,235	-	48,753	199,988
Total Capital Outlay Costs	-	-	-	-	-	-	74,100	53,750	-	-	621,738	749,588	250,000	160,503	1,160,091
Total General Fund Budget by Department	17,000	557,840	226,934	162,340	388,442	202,091	2,972,117	626,124	244,068	773,104	965,330	7,135,389	310,000	160,503	7,605,892
	*	*	*	*	*		*	*		*	*				

*See note in Appendix A regarding prior year amounts

Mayor & City Council Expenditures

Expenditure Type	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed Budget 2018-19
Personnel				
Salaries	-	-	-	-
Overtime	-	-	-	-
Taxes - Social Security	-	-	-	-
Taxes - Medicare	-	-	-	-
Taxes SUTA/FUTA	-	-	-	-
Retirement	-	-	-	-
Health Insurance	-	-	-	-
Workmans' Compensation	-	-	-	-
Uniform Allowance	-	-	-	-
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	-	-	-	-
Supplies, Maintenance & Operations				
Supplies and Consumables	-	-	-	200
Minor Equipment and Furniture	-	-	-	-
Fuel	-	-	-	-
Uniforms	-	-	-	-
Miscellaneous	-	-	-	-
Vehicle Maintenance/Repairs	-	-	-	-
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	-
Drainage Work	-	-	-	-
Committees - Other	20,425	5,000	4,909	1,000
Committees - Planning & Zoning	-	2,000	205	1,000
Committee - Board of Adj	-	1,000	-	1,000
Urban Wildlife	14,364	35,000	19,661	1,500
Donations & Grants	-	-	-	-
Total Supplies, Maintenance & Operations Costs	34,788	43,001	24,774	4,700
Services				
Professional Services	-	-	-	-
Dues/Subscriptions	-	-	-	-
Training/Seminars & Related Travel	-	-	-	3,000
Meetings and Related Travel	-	2,980	-	5,800
Elections	-	-	-	-
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	-	-	-	3,500
Employee Appreciation	-	-	-	-
Employment Costs	-	-	-	-
Recording/Reporting/History	-	-	-	-
Meetings	-	-	-	-
Total Services Costs	-	2,980	-	12,300
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	-	-	-
Total Departmental Budget	**34,788 ***	**45,981 ***	**24,774 ***	**17,000**

* See Appendix A regarding prior year budget amounts

ADMINISTRATION EXPENDITURES

Expenditure Type	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed Budget 2018-19
Personnel				
Salaries	408,458	504,587	510,867	301,306
Overtime	349	751	762	-
Taxes - Social Security	25,147	31,331	31,085	18,681
Taxes - Medicare	5,903	7,327	7,427	4,369
Taxes SUTA/FUTA	248	2,274	1,117	675
Retirement	47,585	1,744	63,454	35,976
Health Insurance	48,246	60,792	61,195	30,690
Workmans' Compensation	1,318	69,403	765	1,356
Uniform Allowance	-	-	-	-
Car Allowance	9,415	-	-	7,200
Relocation Allowance	-	-	-	-
Total Personnel Costs	546,669	678,209	676,672	400,253
Supplies, Maintenance & Operations				
Supplies and Consumables	5,346	-	6,325	550
Minor Equipment and Furniture	9,352	595	11,288	4,790
Fuel	162	400	302	200
Uniforms	718	850	800	150
Miscellaneous	879	1,000	2,149	200
Vehicle Maintenance/Repairs	-	-	-	-
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	-
Drainage Work	-	-	-	-
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Total Supplies, Maintenance & Operations Costs	16,457	2,845	20,865	5,890
Services				
Professional Services	163,654	168,175	249,703	128,199
Dues/Subscriptions	3,980	3,040	6,353	3,580
Training/Seminars & Related Travel	8,744	21,100	29,657	18,443
Meetings and Related Travel	1,674	795	1,332	1,475
Elections	-	-	-	-
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	-	-	-	-
Employee Appreciation	-	-	-	-
Employment Costs	-	-	-	-
Recording/Reporting/History	-	-	-	-
Meetings	-	-	-	-
Total Services Costs	178,052	193,110	287,045	151,697
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	7,400	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	10,000	-	15,908	-
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	17,400	-	15,908	-
Total Departmental Budget	**758,578 ***	**874,164 ***	**1,000,490 ***	**557,840**

* See Appendix A regarding prior year budget amounts

City Secretary Expenditures

Expenditure Type	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed Budget 2018-19
Personnel				
Salaries	-	-	-	129,490
Overtime	-	-	-	-
Taxes - Social Security	-	-	-	8,028
Taxes - Medicare	-	-	-	1,878
Taxes SUTA/FUTA	-	-	-	675
Retirement	-	-	-	15,461
Health Insurance	-	-	-	27,397
Workmans' Compensation	-	-	-	583
Uniform Allowance	-	-	-	-
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	-	-	-	183,513
Supplies, Maintenance & Operations				
Supplies and Consumables	-	-	-	800
Minor Equipment and Furniture	-	15,722	-	4,500
Fuel	-	-	-	-
Uniforms	-	-	-	200
Miscellaneous	-	-	-	250
Vehicle Maintenance/Repairs	-	-	-	-
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	-
Drainage Work	-	-	-	-
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Total Supplies, Maintenance & Operations Costs	-	15,722	-	5,750
Services				
Professional Services	-	1,700	-	7,000
Dues/Subscriptions	-	2,795	-	2,940
Training/Seminars & Related Travel	-	3,030	-	3,555
Meetings and Related Travel	-	750	-	1,676
Elections	22,437	6,000	4,040	19,500
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	-	-	-	-
Employee Appreciation	-	-	-	-
Employment Costs	-	-	-	-
Recording/Reporting/History	1,622	5,000	4,939	3,000
Meetings	-	-	-	-
Total Services Costs	24,059	19,275	8,979	37,671
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	-	-	-
Total Departmental Budget	**24,059 ***	**34,997 ***	**8,979 ***	**226,934**

* See Appendix A regarding prior year budget amounts

FINANCE EXPENDITURES

Expenditure Type	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed Budget 2018-19
Personnel				
Salaries	-	-	-	200,964
Overtime	-	-	-	166
Taxes - Social Security	-	-	-	12,470
Taxes - Medicare	-	-	-	2,916
Taxes SUTA/FUTA	-	-	-	675
Retirement	-	-	-	24,015
Health Insurance	-	-	-	21,336
Workmans' Compensation	-	-	-	905
Uniform Allowance	-	-	-	-
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	-	-	-	263,447
Supplies, Maintenance & Operations				
Supplies and Consumables	-	1,233	-	1,027
Minor Equipment and Furniture	-	5,879	-	7,520
Fuel	-	-	-	-
Uniforms	-	-	-	-
Miscellaneous	-	-	-	-
Vehicle Maintenance/Repairs	-	-	-	-
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	-
Drainage Work	-	-	-	-
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Total Supplies, Maintenance & Operations Costs	-	7,112	-	8,547
Services				
Professional Services	-	52,090	-	109,845
Dues/Subscriptions	-	253	-	403
Training/Seminars & Related Travel	-	8,484	-	6,200
Meetings and Related Travel	-	-	-	-
Elections	-	-	-	-
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	-	-	-	-
Employee Appreciation	-	-	-	-
Employment Costs	-	-	-	-
Recording/Reporting/History	-	-	-	-
Meetings	-	-	-	-
Total Services Costs	-	60,827	-	116,448
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	-	-	-
Total Departmental Budget	**- ***	**67,938 ***	**- ***	**388,442**

* See Appendix A regarding prior year budget amounts

Human Resources and Communications Expenditures

Expenditure Type	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed Budget 2018-19
Personnel				
Salaries	-	-	-	88,276
Overtime	-	-	-	-
Taxes - Social Security	-	-	-	5,473
Taxes - Medicare	-	-	-	1,280
Taxes SUTA/FUTA	-	-	-	450
Retirement	-	-	-	10,540
Health Insurance	-	-	-	15,056
Workmans' Compensation	-	-	-	397
Uniform Allowance	-	-	-	-
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	-	-	-	121,472
Supplies, Maintenance & Operations				
Supplies and Consumables	-	38	-	1,118
Minor Equipment and Furniture	-	1,200	-	4,500
Fuel	-	-	-	-
Uniforms	-	-	-	100
Miscellaneous	-	-	-	-
Vehicle Maintenance/Repairs	-	-	-	-
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	-
Drainage Work	-	-	-	-
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Total Supplies, Maintenance & Operations Costs	-	1,238	-	5,718
Services				
Professional Services	-	11,404	-	5,000
Dues/Subscriptions	-	275	-	275
Training/Seminars & Related Travel	-	3,889	-	14,025
Meetings and Related Travel	-	-	-	-
Elections	-	-	-	-
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	4,049	33,500	58,185	10,000
Employee Appreciation	2,457	6,500	6,235	4,750
Employment Costs	-	1,100	-	1,100
Recording/Reporting/History	-	-	-	-
Meetings	-	-	-	-
Total Services Costs	6,507	56,668	64,420	35,150
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	-	-	-
Total Departmental Budget	**6,507 ***	**57,906 ***	**64,420 ***	**162,340**

* See Appendix A regarding prior year budget amounts

MUNICIPAL COURT EXPENDITURES

Expenditure Type	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed Budget 2018-19
Personnel				
Salaries	42,929	69,374	67,078	97,552
Overtime	-	176	133	440
Taxes - Social Security	2,745	5,784	4,238	6,076
Taxes - Medicare	646	1,008	991	1,421
Taxes SUTA/FUTA	24	450	182	450
Retirement	5,134	313	8,309	11,700
Health Insurance	6,194	8,367	12,387	16,911
Workmans' Compensation	784	13,904	225	441
Uniform Allowance	-	-	-	-
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	58,455	99,376	93,545	134,991
Supplies, Maintenance & Operations				
Supplies and Consumables	1,843	2,000	1,853	2,000
Minor Equipment and Furniture	254	2,700	2,700	-
Fuel	-	-	-	-
Uniforms	-	100	100	100
Miscellaneous	15	100	100	100
Vehicle Maintenance/Repairs	-	-	-	-
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	-
Drainage Work	-	-	-	-
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Total Supplies, Maintenance & Operations Costs	2,112	4,900	4,753	2,200
Services				
Professional Services	14,432	43,215	29,276	62,500
Dues/Subscriptions	1,480	1,500	1,653	400
Training/Seminars & Related Travel	1,994	2,649	1,679	2,000
Meetings and Related Travel	-	-	-	-
Elections	-	-	-	-
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	-	-	-	-
Employee Appreciation	-	-	-	-
Employment Costs	-	-	-	-
Recording/Reporting/History	-	-	-	-
Meetings	-	-	-	-
Total Services Costs	17,906	47,364	32,607	64,900
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	-	-	-
Total Departmental Budget	**78,473**	**151,640**	**130,905**	**202,091**

PUBLIC SAFETY EXPENDITURES

Expenditure Type	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed Budget 2018-19
Personnel				
Salaries	1,100,905	1,342,498	1,322,967	1,559,138
Overtime	14,742	11,787	11,923	10,246
Taxes - Social Security	70,350	85,043	84,046	97,302
Taxes - Medicare	16,532	19,637	19,656	22,756
Taxes SUTA/FUTA	536	6,075	4,000	6,300
Retirement	134,339	57,931	167,140	187,385
Health Insurance	166,775	162,920	193,593	238,031
Workmans' Compensation	27,421	208,288	27,700	69,418
Uniform Allowance	11,052	16,000	15,200	19,200
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	1,542,651	1,910,179	1,846,225	2,209,776
Supplies, Maintenance & Operations				
Supplies and Consumables	3,696	3,000	3,277	3,100
Minor Equipment and Furniture	47,052	58,800	58,800	70,600
Fuel	24,744	30,000	31,073	30,000
Uniforms	8,332	10,500	10,500	12,025
Miscellaneous	2,904	1,500	1,630	2,000
Vehicle Maintenance/Repairs	15,898	17,350	17,350	20,000
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	-
Drainage Work	-	-	-	-
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Total Supplies, Maintenance & Operations Costs	102,626	121,150	122,630	137,725
Services				
Professional Services	472,729	453,971	452,479	509,816
Dues/Subscriptions	1,097	1,500	1,171	4,100
Training/Seminars & Related Travel	7,419	12,000	24,000	14,000
Meetings and Related Travel	-	-	-	2,000
Elections	-	-	-	-
Investigations	4,194	5,200	7,880	7,000
Leose Training	521	6,100	6,100	7,600
Asset Forfeiture	-	-	-	-
Public Relations	-	5,500	-	6,000
Employee Appreciation	-	-	-	-
Employment Costs	-	-	-	-
Recording/Reporting/History	-	-	-	-
Meetings	-	-	-	-
Total Services Costs	485,961	484,271	491,630	550,516
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	74,100
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	-	-	74,100
Total Departmental Budget	**2,131,238 ***	**2,515,601 ***	**2,460,485 ***	**2,972,117**

* See Appendix A regarding prior year budget amounts

ENGINEERING SERVICES EXPENDITURES

Expenditure Type	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed Budget 2018-19
Personnel				
Salaries	-	-	-	208,786
Overtime	-	-	-	-
Taxes - Social Security	-	-	-	12,945
Taxes - Medicare	-	-	-	3,027
Taxes SUTA/FUTA	-	-	-	788
Retirement	-	-	-	24,929
Health Insurance	-	-	-	31,973
Workmans' Compensation	-	-	-	2,380
Uniform Allowance	-	-	-	-
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	-	-	-	284,828
Supplies, Maintenance & Operations				
Supplies and Consumables	-	-	-	4,654
Minor Equipment and Furniture	-	-	-	4,036
Fuel	-	-	-	1,859
Uniforms	-	-	-	815
Miscellaneous	-	-	-	200
Vehicle Maintenance/Repairs	-	-	-	-
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	347,711
Drainage Work	-	-	-	-
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Total Supplies, Maintenance & Operations Costs	-	-	-	359,275
Services				
Professional Services	-	-	-	120,000
Dues/Subscriptions	-	-	-	363
Training/Seminars & Related Travel	-	-	-	8,138
Meetings and Related Travel	-	-	-	500
Elections	-	-	-	-
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	-	-	-	-
Employee Appreciation	-	-	-	-
Employment Costs	-	-	-	-
Recording/Reporting/History	-	-	-	-
Meetings	-	-	-	-
Total Services Costs	-	-	-	129,001
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	-	-	-
Total Departmental Budget	**- ***	**- ***	**- ***	**773,104**

* See Appendix A regarding prior year budget amounts

BUILDING CODES EXPENDITURES

Expenditure Type	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed Budget 2018-19
Personnel				
Salaries	124,107	138,095	135,831	167,727
Overtime	177	639	53	171
Taxes - Social Security	7,964	8,601	8,548	10,410
Taxes - Medicare	1,870	2,011	1,999	2,435
Taxes SUTA/FUTA	89	900	510	675
Retirement	14,869	1,208	16,966	20,047
Health Insurance	12,434	16,690	16,800	24,337
Workmans' Compensation	1,001	13,701	635	1,512
Uniform Allowance	-	-	-	-
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	162,511	181,846	181,341	227,313
Supplies, Maintenance & Operations				
Supplies and Consumables	1,102	2,500	1,136	600
Minor Equipment and Furniture	1,433	3,694	1,797	1,180
Fuel	1,071	1,200	1,103	1,300
Uniforms	44	75	66	280
Miscellaneous	-	150	102	150
Vehicle Maintenance/Repairs	-	-	-	-
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	-
Drainage Work	-	-	-	-
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Total Supplies, Maintenance & Operations Costs	3,650	7,619	4,203	3,510
Services				
Professional Services	-	-	-	9,200
Dues/Subscriptions	265	500	500	290
Training/Seminars & Related Travel	2,680	6,270	5,350	3,555
Meetings and Related Travel	-	-	-	200
Elections	-	-	-	-
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	-	-	-	-
Employee Appreciation	-	-	-	-
Employment Costs	-	-	-	-
Recording/Reporting/History	-	-	-	-
Meetings	-	-	-	-
Total Services Costs	2,945	6,770	5,850	13,245
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	-	-	-
Total Departmental Budget	**169,107**	**196,235**	**191,394**	**244,068**

MAINTENANCE EXPENDITURES

Expenditure Type	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed Budget 2018-19
Personnel				
Salaries	261,377	376,446	373,108	257,876
Overtime	1,870	3,666	5,111	955
Taxes - Social Security	16,313	24,817	23,372	16,048
Taxes - Medicare	3,841	5,512	5,466	3,753
Taxes SUTA/FUTA	225	2,250	1,453	1,575
Retirement	31,436	20,879	46,836	30,904
Health Insurance	46,775	45,727	68,970	50,667
Workmans' Compensation	10,009	73,553	9,707	22,956
Uniform Allowance	-	-	-	-
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	371,848	552,850	534,024	384,734
Supplies, Maintenance & Operations				
Supplies and Consumables	2,819	3,453	3,967	3,500
Minor Equipment and Furniture	8,102	12,800	11,092	13,560
Fuel	6,596	10,200	9,484	10,200
Uniforms	6,753	8,826	5,083	7,359
Miscellaneous	656	500	484	700
Vehicle Maintenance/Repairs	6,064	12,100	14,238	17,850
Equipment Maintenance/Repairs	5,032	11,713	8,961	6,580
Building Maintenance/Repairs	8,654	12,850	6,576	13,000
Landscaping & Greenspace Maintenance	34,777	7,250	5,976	-
Street Maintenance	346,573	337,260	328,828	80,000
Drainage Work	27,452	29,000	1,759	25,000
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Total Supplies, Maintenance & Operations Costs	453,477	445,952	396,447	177,749
Services				
Professional Services	10,784	200	-	-
Dues/Subscriptions	494	888	610	600
Training/Seminars & Related Travel	3,593	11,324	9,415	8,541
Meetings and Related Travel	-	-	-	750
Elections	-	-	-	-
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	-	-	-	-
Employee Appreciation	-	-	-	-
Employment Costs	-	-	-	-
Recording/Reporting/History	-	-	-	-
Meetings	-	-	-	-
Total Services Costs	14,871	12,411	10,025	9,891
Shared Services				
Facility Contracts & Services	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-
Postage	-	-	-	-
General Liability Insurance	-	-	-	-
Electricity	-	-	-	-
Phone/Cable/Alarms	-	-	-	-
Total Shared Services Costs	-	-	-	-
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	53,750
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	-	-	-	-
Transfer to GF Veh/Equip F 31	-	-	-	-
Fund Balance	-	-	-	-
Total Capital Outlay Costs	-	-	-	53,750
Total Departmental Budget	**840,196 ***	**1,011,212 ***	**940,495 ***	**626,124**

* See Appendix A regarding prior year budget amounts

Non-Departmental and Shared Expenses

Expenditure Type	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed Budget 2018-19
Personnel				
Salaries	-	-	-	-
Overtime	-	-	-	-
Taxes - Social Security	-	-	-	-
Taxes - Medicare	-	-	-	-
Taxes SUTA/FUTA	-	-	-	-
Retirement	-	-	-	-
Health Insurance	-	-	-	-
Workmans' Compensation	-	-	-	-
Uniform Allowance	-	-	-	-
Car Allowance	-	-	-	-
Relocation Allowance	-	-	-	-
Total Personnel Costs	-	-	-	-
Supplies, Maintenance & Operations				
Supplies and Consumables	-	-	-	6,000
Minor Equipment and Furniture	-	-	-	-
Fuel	-	-	-	-
Uniforms	-	-	-	-
Miscellaneous	-	-	-	-
Vehicle Maintenance/Repairs	-	-	-	-
Equipment Maintenance/Repairs	-	-	-	-
Building Maintenance/Repairs	-	-	-	-
Landscaping & Greenspace Maintenance	-	-	-	-
Street Maintenance	-	-	-	-
Drainage Work	-	-	-	-
Committees - Other	-	-	-	-
Committees - Planning & Zoning	-	-	-	-
Committee - Board of Adj	-	-	-	-
Urban Wildlife	-	-	-	-
Donations & Grants	-	-	-	-
Total Supplies, Maintenance & Operations Costs	-	-	-	6,000
Services				
Professional Services	-	-	-	-
Dues/Subscriptions	-	-	-	-
Training/Seminars & Related Travel	-	-	-	-
Meetings and Related Travel	-	-	-	-
Elections	-	-	-	-
Investigations	-	-	-	-
Leose Training	-	-	-	-
Asset Forfeiture	-	-	-	-
Public Relations	-	-	-	-
Employee Appreciation	-	-	-	-
Employment Costs	-	-	-	-
Recording/Reporting/History	-	-	-	-
Meetings	-	-	-	-
Total Services Costs	-	-	-	-
Shared Services				
Facility Contracts & Services	27,670	33,805	31,241	20,739
Tech/Internet/Software Maintenance	113,925	131,623	136,818	192,810
Postage	3,339	11,000	5,005	7,500
General Liability Insurance	40,752	60,000	48,192	58,000
Electricity	31,459	36,200	32,528	32,700
Phone/Cable/Alarms	25,665	26,666	22,613	25,843
Total Shared Services Costs	242,809	299,295	276,397	337,592
Capital Outlay				
Land/Land Improvement	-	-	-	-
Building/Building Improvement	-	-	-	-
Infrastructure	-	-	-	-
Furniture, Fixtures, Equipment & Vehicles	-	-	-	-
Transfer to Intergov Fund 06	-	-	-	-
Transfer to Cap Improv Fund 02	462,579	330,411	330,411	310,000
Transfer to GF Veh/Equip F 31	587,737	358,296	376,581	160,503
Fund Balance	-	143,000	143,000	151,235
Total Capital Outlay Costs	1,050,316	831,707	849,992	621,738
Total Departmental Budget	**1,293,126 ***	**1,131,002 ***	**1,126,389 ***	**965,330**

* See Appendix A regarding prior year budget amounts

General Capital Improvement Fund

Capital Improvement Fund

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed 2018-19
Revenues:				
Transfer from General Fund	-	-	-	-
Transfer from General Fund	462,579	330,411	326,411	310,000
Total Revenue	**462,579**	**330,411**	**326,411**	**310,000**
Professional and Contractual Services				
Professional Services	-	-	-	-
Update Subdivision Regulations	20,861	9,167	9,167	-
Master Land Use Plan	223,386	9,167	9,167	60,000
Annexation Plan	13,266	9,167	9,167	-
Master Drainage Plan	175,719	128,141	108,141	-
Zoning Regulations	13,266	9,167	9,167	-
Development Handbook	698	9,167	9,167	-
Master Roadway	-	9,167	25,167	-
MS4 and SSO Permitting	15,383	47,270	47,270	-
Total Professional and Contractual Services Costs	462,579	230,411	226,411	60,000
Capital Improvement				
Land/Land Improvement	-	-	-	-
Bldg/Bldg Improvement	-	100,000	100,000	250,000
Infrastructure	-	-	-	-
Personal Property	-	-	-	-
Total Capital Improvement Costs	-	100,000	100,000	250,000
Total Expenditures	**462,579**	**330,411**	**326,411**	**310,000**

Capital Improvement Fund by Year

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Proposed 2018-19	Cumulative Est. Fund Balance
Revenues:						
Transfer from General Fund	2,260,000	482,140	-	-	-	2,742,140
Transfer from General Fund	-	-	462,579	326,411	310,000	1,098,990
Total Revenue	**2,260,000**	**482,140**	**462,579**	**326,411**	**310,000**	**3,841,130**
Professional and Contractual Services						
Professional Services	-	18,578	-	-	-	18,578
Update Subdivision Regulations	-	-	20,861	9,167	-	30,028
Master Land Use Plan	-	-	223,386	9,167	60,000	292,552
Annexation Plan	-	-	13,266	9,167	-	22,433
Master Drainage Plan	-	-	175,719	108,141	-	283,860
Zoning Regulations	-	-	13,266	9,167	-	22,433
Development Handbook	-	-	698	9,167	-	9,864
Master Roadway	-	-	-	25,167	-	25,167
MS4 and SSO Permitting	-	-	15,383	47,270	-	62,653
Total Professional and Contractual Services Costs	-	18,578	462,579	226,411	60,000	767,569
Capital Improvement						
Land/Land Improvement	-	127,816	-	-	-	127,816
Bldg/Bldg Improvement	312,519	1,956,573	-	100,000	250,000	2,619,092
Infrastructure	51,642	-	-	-	-	51,642
Personal Property	-	220,029	-	-	-	220,029
Total Capital Improvement Costs	364,162	2,304,419	-	100,000	250,000	3,018,580
Total Expenditures	**364,162**	**2,322,997**	**462,579**	**326,411**	**310,000**	**3,786,149**

GENERAL VEHICLE/EQUIPMENT REPLACEMENT FUNDS

Equipment and Vehicle Replacement

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed 2018-19
Revenues:				
Transfer from General Fund	353,286	217,101	217,101	160,503
Transfer from Capital Improvement Fund	-	-	-	-
Transfer from other General Fund Departments	234,451	141,195	159,480	-
Interest Income on Investments	-	208	208	-
Total Revenue	**587,737**	**358,504**	**376,789**	**160,503**
Professional and Contractual Services				
Maintenance Furniture	-	-	-	-
Maintenance Vehicles	109,881	-	-	-
Maintenance Equipment	40,593	223,195	202,730	-
Police Equipment	-	-	-	-
Police Package/Incode Software	-	-	-	-
Patrol Vehicle	83,342	62,000	57,308	-
Computer Equipment	-	-	-	-
Electronic Equipment Maint.	-	-	-	-
Transfer to General Fund for Purchases	-	-	-	111,750
Fund Balance	-	-	-	48,753
Total Professional and Contractual Services Costs	233,816	285,195	260,038	160,503
Net Budget	**353,921**	**73,309**	**116,751**	**-**

General Fund Equipment Replacement by Year

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Proposed 2018-19	Cumulative Est. Fund Balance
Revenues:						
Transfer from General Fund	-	-	353,286	217,101	160,503	730,890
Transfer from Capital Improvement Fund	-	-	-	-	-	-
Transfer in from Gen. Fund Depts.	-	-	234,451	159,480	-	393,931
Transfer from W/WW Equip Repl Fund	-	-	-	-	-	-
Transfer from Enterprise Fund	-	-	-	-	-	-
Interest Income	-	-	-	208	-	208
Total Revenue	**-**	**-**	**587,737**	**376,789**	**160,503**	**1,125,029**
Expenditures:						
Maintenance Furniture	-	-	-	-	-	-
Maintenance Vehicles	-	-	109,881	-	-	109,881
Maintenance Equipment	-	-	40,593	202,730	-	243,323
Police Equipment	-	-	-	-	-	-
Police Package/Incode Software	-	-	-	-	-	-
Patrol Vehicle	-	-	83,342	57,308	-	140,650
Computer Equipment	-	-	-	-	111,750	111,750
Electronic Equipment Maint.	-	-	-	-	48,753	48,753
Total Expenditures	**-**	**-**	**233,816**	**260,038**	**160,503**	**654,357**

STREET BOND DEBT SERVICE FUND

Street Bond Debt Service Fund

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed 2018-19
Revenues:				
General Property-I & S	543,530	552,278	543,513	552,409
Delinquent Property	3,489	3,000	3,237	3,000
Penalty & Interest	2,604	2,000	2,122	1,500
Interest Income on Investments	713	900	2,164	1,000
Miscellaneous Income	-	-	-	-
Total Revenue	**550,335**	**558,178**	**551,036**	**557,909**
Expenditures:				
Bond Principal	425,000	430,000	430,000	435,000
Bond Interest Payable	126,153	121,878	121,878	117,009
Bond Agent Fees	400	400	400	400
Transfer to Fund Balance	(1,218)	5,901	(1,242)	5,500
Total Departmental Budget	**550,335**	**558,179**	**551,036**	**557,909**

STREET BOND CAPITAL FUND

Street Bond Program

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed 2018-19
Revenues:				
Interest Income on Investments	30,437	15,000	30,714	-
Transfer from Fund Balance	-	1,115,538	-	-
Total Revenue	**30,437**	**1,130,538**	**30,714**	**-**
Expenditures:				
Professional Services	172,794	64,944	28,554	-
Land/Land Improvement	17,000	-	-	-
Construction Costs	3,773,714	1,065,594	1,890,090	-
Total Departmental Budget	**3,963,508**	**1,130,538**	**1,918,644**	**-**

Street Bond Program Amortization of Bond Proceeds

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Proposed 2018-19	Cumulative 5-year total
Revenues:						
Bond Proceeds	7,000,000	-	-	-	-	7,000,000
Bond Premium	100,090	-	-	-	-	100,090
Miscellaneous	90	-	-	-	-	90
Interest Income on Investments	17,250	19,126	30,437	15,578	-	82,391
Transfer	-	-	-	-	-	-
Total Revenue	**7,117,430**	**19,126**	**30,437**	**15,578**		**7,182,571**
Expenditures:						
Professional Services	98,147	685,378	172,794	28,554	-	984,873
Land/Land Improvement	-	-	17,000	-	-	17,000
Construction Costs	-	-	3,773,714	1,890,090	-	5,663,804
Total Expenditures	**98,147**	**685,378**	**3,963,508**	**1,918,644**		**6,665,677**

CONSOLIDATED UTILITY FUND BUDGET

Consolidated Utility Fund Budget
Summary

	Water	Wastewater	Equipment Repl	Utility Fund Total
Utility Revenues	3,804,008	1,064,661	-	4,868,669
Utility Operating Expenses				
Personnel	717,398	611,820	-	1,329,218
Supplies, Maintenance & Operations	2,277,581	1,015,943	-	3,293,524
Services	47,081	1,162	-	48,243
Debt Service Costs	82,729	15,758	-	98,487
Total Utility Operating Expenses	3,124,789	1,644,683	-	4,769,472
Operating Income/(Loss)	679,219	(580,022)	-	99,197
Capital Outlay	472,000	420,000	-	892,000
Non Cash Adjustments	(280,334)	(298,814)	(78,846)	(657,994)
Net Income/(Loss)	**487,553**	**(701,208)**	**78,846**	**(134,809)**

UTILITY FUND WATER REVENUES
(DETAIL)

Water Utility Fund
Revenue Detail

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed 2018-19
Water Revenues				
Water Revenue Residential	2,855,848	2,701,673	2,729,778	2,766,817
Rebate Program	-	-	-	-
Water Debt Service	356,971	186,693	204,762	297,785
Water Capital	115,589	232,646	255,200	237,082
Water Revenue Commercial	116,889	134,306	154,095	135,475
Water Contract Commercial	135,805	135,805	171,251	158,268
Water Revenue Non Potable	25,384	16,690	5,277	10,960
Water Service Connect Fees	39,525	39,600	29,443	34,810
Water Penalties	27,959	28,160	33,881	28,440
Water Impact Fees	141,601	59,570	143,544	83,640
Water Impact Fee-Stone Creek	-	23,040	-	9,340
Water Impact Fee-S Bar Ranch	28,670	23,370	-	12,710
Water Impact Fee-Oak Bend	-	-	-	-
Water Impact Fee-Enclave	-	1,600	-	1,600
Water Interest Income	17,983	3,500	12,505	16,000
Water-Bad Debts	592	(3,000)	(2,034)	(3,000)
Water Grant Revenue	-	-	-	-
SECO EECBG	-	-	-	-
Misc./Special Requests	(30)	3,290	1,129	3,710
Developers Contributions	-	-	-	-
Third Party Reimbursement	1,513	-	-	-
Permits/Variances	425	530	429	370
Credit Card Service Fee	9,272	4,000	10,534	10,000
Sale of Assets	25,883	-	-	-
Fund Balance Transfer In	-	157,885	-	-
Total Water Revenues	3,899,879	3,749,358	3,749,794	3,804,008

Utility Fund Water Expenditures (Detail)

Water Utility Fund
Operating Expense Detail

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed Budget 2018-19
Operating Expenses				
Service Salaries	190,021	261,166	230,428	272,713
Service Overtime	5,794	6,527	7,014	1,929
Service Taxes - FICA	12,124	17,217	14,546	18,093
Service Taxes - MEDICARE	2,737	3,882	3,402	4,231
Service Workers' Comp	2,148	13,065	5,083	16,663
Service Texas Workforce Commission	134	1,888	830	1,490
Service Retirement	26,981	32,203	27,005	34,843
Service Insurance	33,351	61,793	34,598	53,301
Administration Salaries	143,682	165,126	160,428	233,679
Administration Overtime	-	540	111	152
Administration Taxes - FICA	8,445	10,620	10,031	14,498
Administration Taxes - MEDICARE	1,983	2,402	2,346	3,391
Administration Workers' Comp	2,602	746	380	1,052
Administration Texas Workforce Commission	112	703	529	911
Administration Retirement	19,831	19,930	20,019	27,919
Administration Insurance	21,477	28,376	23,445	32,532
Uniforms	4,700	5,000	4,976	5,953
Power	134,115	127,530	100,367	126,050
Maintenance of Plants/Lines	109,767	131,680	116,884	135,140
Cost of Meters	-	25,000	-	-
Analysis Fees	7,509	10,310	4,045	5,750
Chemicals	8,780	6,150	4,499	5,090
City Management Fee	157,943	153,644	153,020	153,576
Equipment Maintenance	1,981	10,618	10,389	4,110
Equipment Gas & Oil	7,870	10,010	9,181	11,010
GBRA Water Fees	1,032,227	1,044,170	1,049,460	1,097,699
Equipment Lease	-	850	6	690

UTILITY FUND WATER EXPENDITURES
(DETAIL) CONT.

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed Budget 2018-19
Tools & Minor Equipment	8,216	10,767	11,526	18,663
Training	5,768	7,552	7,669	10,250
Utilities & Radio	18,356	14,891	16,408	19,389
Signal & Telemetry	261	7,720	162	162
Water Building Maintenance	6,013	9,160	9,569	10,000
Supplies & Consumables	1,120	1,450	1,685	1,340
Vehicle Maintenance/Repair	4,117	5,010	4,757	10,450
Capital	-	-	-	543,038
Water Inventory Adjustment	(1,512)	-	-	-
Utilities & Telephone	5,322	4,590	5,355	5,527
Dues & Publications	1,045	860	835	1,102
Water Professional Services	71,417	93,310	45,297	47,081
Permits & Licenses	6,827	7,360	7,843	8,461
General Liability Insurance	10,441	10,353	11,733	12,320
Office Supplies	3,718	4,166	2,800	5,814
Travel & Meetings	4,668	7,800	4,744	7,750
Software & Computer	51,094	69,768	69,264	56,627
Recording/Reporting	25	100	91	100
Postage	2,861	1,120	301	850
Building/Equip Maintenance	1,041	1,220	1,222	1,100
Conservation Ed & Newsletter	169	280	840	250
Billing Statement Charges	3,178	5,020	3,362	3,360
Billing Postage	8,948	8,060	8,527	8,100
Water Miscellaneous	35,273	1,850	431	600
Credit Card Service Fee	5,856	2,952	7,259	7,260
Total Operating Expenses	2,190,537	2,426,505	2,214,704	3,042,060

UTILITY FUND WASTEWATER REVENUES
(DETAIL)

Wastewater Utility Fund
Revenue Detail

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed 2018-19
Wastewater Revenues				
Sewer Revenue Residential	743,924	777,013	900,799	822,004
Sewer Debt Service	155,403	35,561	41,331	56,721
Sewer Capital	42,370	85,927	99,608	88,250
Sewer Revenue Commercial	3,927	4,045	4,622	4,166
Sewer Service Connect Fee	31,000	26,800	21,429	23,670
Sewer Penalties	6,108	4,940	8,487	5,270
Sewer Impact Fee	57,871	36,970	51,589	45,710
Sewer Impact Fee-S Bar Ranch	7,750	14,090	-	6,710
Sewer Impact Fee-<2004	-	-	-	-
Sewer Interest Income	14,917	1,100	10,438	12,000
Sewer Bad Debt	98	(400)	(645)	(400)
Sewer Grant Revenue	-	-	-	-
SECO EECBG	-	-	-	-
Misc/Special Requests	-	610	-	560
Fund Balance Transfer In	-	217,587	-	-
Total Wastewater Revenues	1,063,369	1,204,243	1,137,658	1,064,661

UTILITY FUND WASTEWATER EXPENDITURES (DETAIL)

Wastewater Utility Fund
Operating Expense Detail

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed Budget 2018-19
Operating Expenses				
Service Salaries	190,318	209,939	193,077	198,086
Service Overtime	5,794	5,125	3,974	1,414
Service Taxes - FICA	11,334	13,954	12,350	12,369
Service Taxes - Medicare	2,670	3,118	2,888	2,893
Service Workers' Comp	2,148	10,329	3,913	11,391
Service Taxes - SUTA/FUTA	134	1,600	715	956
Service Retirement	26,345	25,872	24,417	23,820
Service Insurance	32,305	42,346	34,594	29,864
Administration Salaries	143,682	148,251	145,906	245,170
Administration Overtime	-	540	111	152
Administration Taxes - FICA	8,252	9,225	9,130	15,210
Administration Taxes - Medicare	1,938	2,157	2,134	3,557
Administration Workers' Comp	2,602	670	324	1,216
Administration Taxes - SUTA/FUTA	112	591	485	956
Administration Retirement	19,381	17,900	18,250	29,291
Administration Insurance	21,442	22,939	21,420	35,474
Uniforms	4,062	5,000	4,454	5,953
Power	34,872	34,390	32,985	35,140
Maintenance Of Plant/ Lines	34,205	66,810	33,424	50,280
Sludge Hauling	149,853	116,180	328,409	330,000
Analysis Fees	24,224	16,350	22,593	21,330
Chemicals	5,699	6,690	5,084	6,280
City Management Fee	37,391	37,916	39,565	41,308
Equipment Maintenance	1,466	4,460	1,340	2,860
Equipment Gas & Oil	8,073	6,580	9,143	6,820
Equipment Lease	5,945	2,590	3,069	3,090

Utility Fund Wastewater Expenditures (Detail) Cont.

	Actual 2016-17	Budget 2017-18	Estimated 2017-18	Proposed Budget 2018-19
Tools & Minor Equipment	6,454	8,247	7,359	16,123
Training	2,951	6,360	6,403	9,250
Utilities & Radios	18,356	14,891	15,503	18,127
Signal & Telemetry	508	4,520	461	461
Building Maintenance	2,192	10,360	2,144	10,330
Supplies & Consumables	1,175	1,070	1,403	1,120
Vehicle Maintenance & Repairs	4,327	2,700	2,445	2,500
Capital	-	-	-	353,038
Inventory Adjustment	422	-	-	-
Utilities/Telephone	5,440	3,940	5,863	5,006
Dues & Publications	1,014	760	925	1,162
Professional Fees	27,366	107,530	24,596	26,004
Permits & Licenses	1,616	2,090	2,033	1,718
Liability Insurance	10,441	5,099	11,733	12,320
Office Supplies	3,697	2,156	2,092	4,194
Travel & Meetings	3,944	3,710	2,791	4,800
Software & Computers	24,380	37,803	37,639	34,193
Recording/Reporting	25	100	50	100
Sewer Postage	420	660	174	438
Adm Bldg/Equip. Maintenance	1,041	710	1,158	1,100
Billing Statement Charges	2,384	3,540	2,944	3,360
Billing Postage	8,485	3,970	8,076	8,100
Miscellaneous	655	1,680	276	600
Total Operating Expenses	901,541	1,033,419	1,089,823	1,628,925

Utility Fund
Capitalizable Costs and Non-Recurring Projects

Council's Strategic Goals and Strategies		FY 18-19	Est. Life	Depreciation of New Capital			
		CASH OUTLAY		FY 2018-19	FY 2019-20	FY 2020-21	2020 & beyond
CP-3.1	North Elevated Storage Tower	247,000	15	16,467	16,467	16,467	197,600
CP-3.6	EPA required program - vacuum jetter	80,000	10	8,000	8,000	8,000	56,000
CP-3.6	EPA required program - camera	60,000	5	12,000	12,000	12,000	24,000
CP-3.9	Improve use of SCADA data	80,000	3	26,667	26,667	26,667	0
HT-1.25	Trailers to transport equipment	6,075	5	1,215	1,215	1,215	2,430
HT-1.26	Purchase new trucks for employees	80,000	5	16,000	16,000	16,000	32,000
Operational	Fix exposed water line	400,000	15	26,667	26,667	26,667	320,000
Operational	Sludge dewatering box	150,000	10	15,000	15,000	15,000	105,000
Operational	Replacement Generators	40,000	7	5,714	5,714	5,714	22,857
Operational	Collection System Repairs and Improvements	170,000	10	17,000	17,000	17,000	119,000
Operational	Digester Planning	100,000	10	10,000	10,000	10,000	70,000
CP-4.1	Implement master wastewater plan	125,000	1	125,000	0	0	0
CP-5.3	Utility Rate Analysis	200,000	1	200,000			
Operational	Impact Rate Study	50,000	1	50,000			
		$ 1,788,075		$ 529,729	$ 154,729	$ 154,729	$ 948,887

Consolidated
Capital Outlays Detail

		FY 18-19 Cash Outlay			FY 18-19 Depreciation Adjustment			Net FY 17-18 Budget		
		Water	Wastewater	Capital Outlay	Water	Wastewater	Total	Water	Wastewater	Total
Capital Improvement Projects (CIP Fund)										
Operational	Digester Planning		100,000	100,000		(90,000)	(90,000)	-	10,000	10,000
CP-3.1	North Elevated Storage Tower	247,000		247,000	(230,533)		(230,533)	16,467	-	16,467
CP-4.1	Implement master wastewater plan		125,000	125,000		0	0	-	125,000	125,000
Operational	Collection System Repairs and Improvements		170,000	170,000		(153,000)	(153,000)	-	17,000	17,000
CP-5.3	Utility Rate Analysis	200,000		200,000	-	-	0	200,000	-	200,000
Operational	Impact Rate Study	25,000	25,000	50,000	-	-	0	25,000	25,000	50,000
		472,000	420,000	892,000	(230,533)	(243,000)	(473,533)	241,467	177,000	418,467
Operational Capital Outlays (Operations Fund)										
CP-3.6	EPA required program - vacuum jetter		80,000	80,000		(72,000)	(72,000)	-	8,000	8,000
CP-3.6	EPA required program - camera		60,000	60,000		(48,000)	(48,000)	-	12,000	12,000
CP-3.9	Improve use of SCADA data	80,000		80,000	(53,333)		(53,333)	26,667	-	26,667
HT-1.25	Trailers to transport equipment	3,038	3,038	6,075	(2,430)	(2,430)	(4,860)	608	608	1,215
HT-1.26	Purchase new trucks for employees	40,000	40,000	80,000	(32,000)	(32,000)	(64,000)	8,000	8,000	16,000
Operational	Fix exposed water line	400,000		400,000	(373,333)		(373,333)	26,667	-	26,667
Operational	Sludge dewatering box		150,000	150,000		(135,000)	(135,000)	-	15,000	15,000
Operational	Replacement Generators	20,000	20,000	40,000	(17,143)	(17,143)	(34,286)	2,857	2,857	5,714
										0
		543,038	353,038	896,075	(478,240)	(306,573)	(784,812)	64,798	46,465	111,263
	Utility Fund Total	543,038	353,038	1,788,075	(708,773)	(549,573)	(1,258,346)	306,265	223,465	529,729

Appendix A

Effective Fiscal Year 2018-19 the City has changed the Departmental Structure of the General Fund by splitting the Administration Department into the following new departments: Mayor and City Council, City Administration, City Secretary, HR & Communications, and Finance. The City has also added the Engineering & Planning Department which was previously reported in Maintenance, and Non-Departmental & Shared Services which was previously allocated across multiple departments. The Public Safety department now includes both police and fire, which were previously two separate departments. Comparability of budgets between prior years and the current year might be challenging for the newly created departments, or those affected by the Accounting change.

NOTICE OF 2018 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF FAIR OAKS RANCH

A tax rate of $0.366784 per $100 valuation has been proposed for adoption by the governing body of the City of Fair Oaks Ranch. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of the City of Fair Oaks Ranch proposes to use revenue attributable to the tax rate increase for the purpose of hiring 12 new City personnel, progressing certain foundational projects, campus renovations, advancing City Council's policy to adequately fund reserves, continuing the street maintenance program, replacing aging IT components, Public Safety equipment, and Public Works equipment.

PROPOSED TAX RATE	$0.366784 per $100
PRECEDING YEAR'S TAX RATE	$0.329500 per $100
EFFECTIVE TAX RATE	$0.322214 per $100
ROLLBACK TAX RATE	$0.344361 per $100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for the City of Fair Oaks Ranch from the same properties in both the 2017 tax year and the 2018 tax year.

The rollback tax rate is the highest tax rate that the City of Fair Oaks Ranch may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

property tax amount= (rate) x (taxable value of your property)/100

For assistance or detailed information about tax calculations, please contact:
The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCC

Carlos Gutierrez, PCC
Property Tax Division Director
233 N. Pecos-La Trinidad, San Antonio, TX 78207
210-335-6600
taxoffice@bexar.org
home.bexar.org/tax

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: September 6, 2018 at 9:30 AM at Fair Oaks Ranch City Hall, 7286 Dietz Elkhorn, Fair Oaks Ranch, TX

Second Hearing: September 13, 2018 at 6:30 PM at Fair Oaks Ranch City Hall, 7286 Dietz Elkhorn, Fair Oaks Ranch, TX

2018-2019 Budget/Tax Rate Planning Calendar
City of Fair Oaks Ranch

Date	Activity
April-May	Mailing of notices of appraised value by chief appraiser.
April 30	The chief appraiser prepares and certifies to the tax assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value.
May 15	Deadline for submitting appraisal records to ARB.
July 20	Deadline for ARB to approve appraisal records.
July 25	Deadline for chief appraiser to certify rolls to taxing units and certification of anticipated collection rate by tax collector.
July 27	Calculation of effective and rollback tax rates.
August 6	City Council Workshop to present proposed budget; submit effective and rollback tax rates; and to propose tax rate to use to support budget.
August 16	At regular City Council meeting, **City Council** confirms proposed tax rate. If exceeds the rollback rate or the effective tax rate (whichever is lower), **Council** takes record vote and schedules two public hearings (September 6 and 13) and adoption date (September 20).
August 20	**City Manager** files budget with City Secretary (LGC102.005).
August 21	**Finance Officer** publishes *Notice of Proposed Property Tax Rate* in August 21st edition of Boerne Star and posts on the city's website (LGC 140.010e). **City Secretary** publishes *Notice of Budget Availability* in the August 21st edition of Boerne Star and posts on city's website (LGC 102.0065 and Tax Code)
September 6	**City Council** holds 1st Public Hearing on proposed Budget and Tax Rate and announces September 13th as 2nd Public Hearing date and September 20th as adoption date of Budget and Tax Rate ordinances (LGC 102.007).
September 13	**City Council** holds 2nd Public Hearing (may not be earlier than 3 days after first public hearing) on proposed Budget and Tax Rate. **First reading** of Budget and Tax Rate ordinances are held. City Council announces September 20 as adoption date of Budget and Tax Rate ordinances (LGC 102.007 - must be 3-14 days from this date)
September 20	**Second reading and adoption** of Budget and Tax Rate ordinances are held. (Adopt tax rate before the later of September 30 or the 60th day after the date the certified appraisal roll was received (Tax Code 26.05)).

August 29, 2018

CITY OF FAIR OAKS RANCH
TOWN HALL MEETING MINUTES
AUGUST 13, 2018 AT 6:30 PM
7286 Dietz Elkhorn
Fair Oaks Ranch, TX 78015

Fiscal Year 2018-2019 Budget Town Hall

Mayor Manitzas opened the meeting and City Manager Tobin Maples provided a comprehensive overview of the City's Fiscal Year 2018-2019 Budget and Tax Rate.

Although a quorum of City Council Members were present (Mayor Manitzas, Mayor Pro Tem MaryAnne Havard, Roy Elizondo, Laura Koerner, Greg Maxton and Snehal Patel), no action was taken.

The Town Hall adjourned at 8:10 PM.

____
Garry Manitzas, Mayor

ATTEST:

____
Christina Picioccio, City Secretary

CITY OF FAIR OAKS RANCH
CITY COUNCIL MEETING MINUTES
August 16, 2018
7286 Dietz Elkhorn
Fair Oaks Ranch, TX 78015

I. OPEN MEETING

A. Roll Call – Declaration of a Quorum

Present: Mayor Manitzas and Mayor Pro Tem Havard
Council Members: Elizondo, Koerner, Maxton and Patel

Absent: Council Member Hartpence

With a quorum present, Mayor Manitzas called the Regular City Council meeting to order at 6:30 PM.

B. The Pledge of Allegiance was led by citizen, Mark Minahan.

II. CITIZENS and GUEST FORUM / PRESENTATIONS

A. Chief Rubin presented Life Saving Awards to:

Citizens: Ms. Taylor Baliff, Mrs. Laura Davis, Dr. Rachel Gravel and Mrs. Melissa Srp.

Police Officers: Riley Gobeil and Allen Paz.

B. Mayor Garry Manitzas presented a service award to Chief Rubin for 20 years of service as the Chief of Police.

C. Deval Allums and Mark Castaneda of Siemen's Industry, Inc. presented the history and results of the Annual Performance Contract Audit.

D. Citizen Seth Mitchell thanked the council for Town Halls and for identifying problems and trying to fix them, but also questioned what was driving the need to exceed the rollback rate.

III. CONSENT AGENDA

A. Approval of August 2, 2018 Regular City Council Meeting Minutes.

B. Approval of August 6, 2018 6:30 PM Special City Council Meeting Minutes.

C. Approval of an Ordinance amending Chapter 12 Traffic and Vehicles of the City of Fair Oaks Ranch Code of Ordinances to establish school zone speed limits near the Van Raub Elementary School.

D. Approval of the preliminary plat establishing Fair Oaks Ranch Elementary School.

E. Approval of the preliminary plat establishing Dietz Elkhorn Elementary School (Van Raub).

F. Approval of the preliminary plat establishing the Arbors Unit 2 Subdivision.

G. Approval of Council Member Patel's absence for the August 2, 2018 City Council Meeting.

Council Member Patel requested Item G be pulled from the Consent Agenda and placed in the Discussion/Consideration Items section.

MOTION: Made by Council Member Elizondo, seconded by Mayor Pro Tem Havard to accept the items A-F of the Consent Agenda as written.

VOTE: 6-0; Motion Passed.

IV. DISCUSSION/CONSIDERATION ITEMS

Council Member Patel requested that Consent Agenda Item G, Section III Consideration Page be modified to read "Council Member Patel was unable to attend the August 2, 2018 City Council Meeting due to attending a training of the Texas Environmental Superconference".

MOTION: Made by Mayor Pro Tem Havard, seconded by Council Member Elizondo to accept the Consideration Page as amended.

VOTE: 6-0; Motion Passed.

A. **Discussion and possible action authorizing the City Manager to sign contracts with Purdue, Brandon, Fielder, Collins & Mott, L.L.P. for:**

1) The collection of delinquent property taxes.
2) The collection of certain municipal liens.
3) The collection of municipal court fines and fees.

As the contracts discussed are to be awarded to the same firm, it was determined that only one motion would be required.

MOTION: Made by Council Member Elizondo, seconded by Council Member Maxton to authorize the City Manager to sign contracts with Perdue, Brandon, Fielder, Collins & Mott, LLP to provide the services indicated in items 1, 2, and 3 for which includes the collection of delinquent property taxes, collection of certain municipal liens and for the collection of municipal court fines and fees.

VOTE: 6-0; Motion Passed.

B. **Discussion and possible action regarding a Variance Request for Front Gate Unit 4 – Lot Dimension Requirement.**

MOTION: Made by Council Member Koerner, seconded by Mayor Pro Tem Havard to grant the variance that will allow the establishment of 48 out of 65 lots in the proposed subdivision, Front Gate Unit 4, to have a minimum street frontage of sixty feet (60') subject to the following stipulations:

- Note added to the plat guaranteeing permanent pedestrian access to the greenbelt and ingress/egress connection to the BISD campus
- Note added to the plat guaranteeing continuance of permanent pedestrian access to the greenbelt and BISD ingress/egress connection from adjacent un-platted properties.

VOTE: 5-1; Motion Passed, Nay – Council Member Patel

C. **Consideration and possible action setting:**

1. The proposed Fiscal Year 2018-2019 Property Tax Rate.
2. September 6, 2018, 9:30 AM and September 13, 2018, 6:30 PM as Public Hearing dates on the proposed Fiscal Year 2018-2019 Budget and 2018-2019 Tax Rate.
3. September 20, 2018, 6:30 PM as the date to adopt the Fiscal Year 2018-2019 Budget and 2018-2019 Tax Rate.

MOTION: Made by Council Member Elizondo, seconded by Council Member Maxton to propose using a total property tax rate of $.36678 per $100, to hold the proposed Fiscal Year 2018-2019 Budget and 2018 tax rate public hearings on September 6 at 9:30 AM and on September 13 at 6:30 PM, and to adopt said budget and tax rate on September 20 at 6:30 PM.

VOTE: 6-0; Motion Passed as recorded:

Mayor Manitzas – Aye; Mayor Pro Tem Havard – Aye; Council Member Elizondo – Aye, Council Member Koerner – Aye, and Council Member Maxton – Aye, and Council Member Patel - Aye.

Council Member Hartpence absent

V. REPORTS FROM STAFF / COMMITTEES / COUNCIL

A. Finance Officer, Sarah Buckelew, provided the Quarterly Investment Report.

VI. CONVENE INTO EXECUTIVE SESSION

City Council convened into closed session at 8:40 PM regarding:

551.072 (Deliberations about Real Property) – To deliberate the purchase, exchange, lease, or value of real property.

VII. RECONVENE INTO OPEN SESSION

Mayor Manitzas reconvened into open session at 8:50 PM. No action was taken.

VIII. ADJOURNMENT

Council Member Patel expressed interest in presenting updates from recently attended Texas Environmental Superconference at an upcoming council meeting.

Mayor Manitzas adjourned the meeting at 8:51 PM.

ATTEST:

Garry Manitzas, Mayor

Christina Picioccio, City Secretary

CITY COUNCIL CONSIDERATION ITEM
CITY OF FAIR OAKS RANCH, TEXAS
September 6, 2018

AGENDA TOPIC:	Approval of Council Member Hartpence's absence from the August 16, 2018 Council Meeting.
DATE:	September 6, 2018
DEPARTMENT:	City Council
PRESENTED BY:	Consent Agenda - Council Member Hartpence

INTRODUCTION/BACKGROUND:

Due to being out of town.

POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:

Section 3.09 of the Home Rule Charter

LONGTERM FINANCIAL & BUDGETARY IMPACT:

N/A

LEGAL ANALYSIS:

N/A

RECOMMENDATION/PROPOSED MOTION:

Approval of Council Member Hartpence's absence from the August 16, 2018 Council Meeting.

CITY COUNCIL CONSIDERATION ITEM
CITY OF FAIR OAKS RANCH, TEXAS
September 6th, 2018

AGENDA TOPIC:	Discussion and possible action to approve the proposed 2018-2019 Municipal Development District (MDD) Budget.
DATE:	September 6, 2018
PRESENTED BY:	Al McDavid, MDD President

INTRODUCTION/BACKGROUND:

MDD By-Laws (Article IV, Section 1) require MDD Board of Directors budget approval by 15 July and City Council budget approval prior to beginning each fiscal year. The MDD board approved the 2018-19 budget on 9 July 2018. That budget is submitted today for City Council approval.

POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:

The Fiscal Year 2018-2019 MDD Budget provides all MDD expected revenues and proposed expenditures for the upcoming fiscal year and is available to all citizens.

LONGTERM FINANCIAL & BUDGETARY IMPACT:

Clarity and open record of MDD anticipated revenues and all projected expenditures for upcoming Fiscal Year 2018-2019. This budget provides an income to expense ratio of over 80 cents of each dollar received. All funds are invested for future City benefit in accordance with the Texas Public Funds Investment Act.

LEGAL ANALYSIS:

Budget submitted for City Council approval as required by MDD By-Laws (Article IV, Section 1).

RECOMMENDATION/PROPOSED MOTION:

Approve the FY 2018-2019 MDD Budget as presented.

Municipal Development District (MDD) Report to City Council

6 September 2018

Good morning: I'm Al McDavid, President of the Fair Oaks Ranch Municipal Development District. Our MDD is a political sub-division of the State of Texas and the City of Fair Oaks Ranch in accordance with Chapter 377 of the Texas Local Government Code. The MDD was established in May 2011 by a vote of the citizens and receives all proceeds from a ½ cent sales tax from commercial activity within our MDD boundaries.

1. Current monthly deposits from the State Comptroller's Office are averaging $15,925 each month with total MDD proceeds of $856,963.26 as of August 17th. All funds are held in an interest bearing TexPool investment account and a Frost Bank operating account in accordance with the Public Funds Investment Act.
2. No funds have been utilized to date, except normal operating expenses in accordance with approved budgets. An audit has been conducted annually since the MDD was formed. The latest audit by ABIP in early 2018 is a clean report.
3. MDD By-Laws require Council approval of our budget prior to the beginning of each fiscal year on 1 October. The budget before you indicates annual projected revenue for fiscal year 2018-19 of $207,480 and total projected expenses of $39,400. That's over 80 cents on every dollar going to future MDD project utilization. As you know, we budget for both administrative and financial support from the City. This budget reflects a substantial increase to ensure the MDD is paying a fair and correct cost share to the City for professional financial and administrative services. I want to publically thank the City staff, and in particular Carole Vanzant, Christina Picioccio, Sarah Buckelew and Summer Fleming for their ongoing excellent work and support to the MDD.
4. The budget presented here was approved by the MDD Board of Directors on 9 July and we recommend approval by Council this morning.
5. In closing, over the past 18 months we have worked to establish processes and procedures in accordance with Texas Law that provide a clear framework to request, review, approve, and implement future MDD projects. More work is needed on the implementation phase which must be fully coordinated with the City. We look forward to continuing to work together for the benefit of Fair Oaks Ranch. Thank You.

Al McDavid, President
Municipal Development District
Fair Oaks Ranch, Texas

FAIR OAKS RANCH MUNICIPAL DEVELOPMENT DISTRICT
Draft Budget
FY 2018-19

REVENUES		FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2017-18 PROJECTED	FY 2018-19 DRAFT BUDGET
REVENUES					
20-400-121	Local Sales Tax	$ 188,715	$ 170,000	$ 189,507	$ 195,000
20-400-310	Bank/Investment Interest	$ -	$ -	$ 11,548	$ 12,480
20-400-900	Miscellaneous Revenue	$ -	$ -	$ -	$ -
TOTAL REVENUES		$ 188,715	$ 170,000	$ 201,055	$ 207,480

EXPENDITURES		FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2017-18 PROJECTED	FY 2018-19 DRAFT BUDGET
ADMINISTRATION					
20-501-300	Supplies	$ 66	$ 500	$ -	$ 500
20-501-305	Minor Equipment	$ -	$ -	$ -	$ -
20-501-307	Postage	$ -	$ -	$ -	$ -
20-501-315	Training/Seminars	$ 480	$ 1,000	$ 32	$ 1,000
20-501-323	Telephone	$ -	$ -	$ -	$ -
20-501-390	Miscellaneous	$ -	$ 533	$ 30	$ 100
TOTAL ADMINISTRATION		$ 546	$ 2,033	$ 62	$ 1,600
CONTRACTUAL SERVICES					
20-501-500	Attorney fees	$ 3,405	$ 6,000	$ 2,500	$ 6,000
20-501-501	Auditor Fees	$ 1,800	$ 5,000	$ 3,050	$ 5,000
20-501-502	Professional Services	$ 6,000	$ 10,000	$ 10,000	$ 26,750
20-501-510	Insurance	$ 35	$ 100	$ 33	$ 50
TOTAL CONTRACTUAL SERVICES		$ 11,240	$ 21,100	$ 15,583	$ 37,800

TRANSFERS OUT		FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2017-18 PROJECTED	FY 2018-19 DRAFT BUDGET
20-501-981	Transfer to Assigned Fund Balance	$ -	$ 146,867	$ 185,409	$ 168,080
TOTAL TRANSFERS OUT		$ -	$ 146,867	$ 185,409	$ 168,080
TOTAL EXPENDITURES		$ 11,786	$ 170,000	$ 201,055	$ 207,480
REVENUE OVER EXPENSES		**$ 176,929**	**$ -**	**$ -**	**$ -**

CITY COUNCIL CONSIDERATION ITEM
CITY OF FAIR OAKS RANCH, TEXAS
September 6, 2018

AGENDA TOPIC:	Discussion and possible action on the First Reading of an Ordinance to approve amending the General Fund Budget for Fiscal Year 2017-2018.
DATE:	September 6, 2018
DEPARTMENT:	Finance
PRESENTED BY:	Sarah Buckelew, Finance Director

INTRODUCTION/BACKGROUND:

The City of Fair Oaks Finance Department has worked diligently over the last year to more accurately forecast current year anticipated surpluses and deficits. Accurate financial reporting allows for financial decisions to be made timely and, specifically, prior to the end-of-year close. For the Fiscal Year ended 9/30/2018 the Finance Department is projecting a surplus in the General Fund of approximately $200,000 due to unforeseen increases in certain categories of revenues, and employee vacancies, which cannot be reasonably estimated during the budget process.

As part of the Strategic Planning Process, Staff and City Council identified several items of risk and opportunity that were not included in the FY 2018-19 budget. Staff is recommending purchasing these items, totaling $178,600, rather than deferring the costs until FY 2019-20 or later.

POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:

As part of the analysis for the surplus, two options were considered by staff; to either roll the entire surplus into the General Fund unrestricted fund balance or approve the expenditures totaling $178,600. Below is analysis of each option.

Option #1 - Rolling the Surplus into the General Fund Unrestricted Fund Balance

ANALYSIS ON RESERVE BALANCE

		Option # 1 - Save it all		Option #2 - no additional savings	
	FY 16-17 FINAL Balance	FY 17-18 Estimated	FY 18-19 Estimated	FY 17-18 Estimated	FY 18-19 Estimated
CIP & ERF (ASSIGNED)	906,196	1,018,359	1,067,112	1,018,359	1,067,112
Legal Issues (ASSIGNED)	50,000	50,000	50,000	50,000	50,000
General (UNASSIGNED)	2,066,719	2,477,567	2,628,802	2,209,719	2,360,954
Total Non-Restricted	3,022,915	3,545,926	3,745,914	3,278,078	3,478,066
	FY 17-18	FY 18-19	FY 19-20	FY 18-19	FY 19-20
Forecasted Op Expense	6,086,676	7,135,389	7,135,389	7,135,389	7,135,389
Non-restricted Months of Op Expense	5.96	5.96	6.30	5.51	5.85
Unasssigned only Months of Op Expense	4.07	4.17	4.42	3.72	3.97

Based on prior guidance from bond counsel, and governmental finance best practices, a municipal government should maintain a general non-restricted fund balance (a "contingency reserve") representing of 6-18 months of operating expenses. The purpose of the fund balance is for emergency situations such as natural disasters, or economic downturns, when the City may not receive income, but must still provide critical services. The City has been saving $.01 per $100 valuation in property taxes per year to build its contingency reserve balance to the minimum target of 6 months of operating expenses. A longer-term Fund Balance Strategy is scheduled to be defined and implemented during FY 18-19.

The FY 17-18 forecasted surplus takes into account the $.01 savings target set in the budget for fund balance savings and budgeted savings to the Equipment Replacement Fund. Based on the FY 18-19 Budget, the City's 6-month reserve target should be $3.57M. The projected contingency reserves at the end of FY 17-18 will be $3.3M (representing 5.5 months of operating expense) if the City puts no additional savings towards the fund balance. If expenses remain flat, the City is projecting to reach the minimum of its contingency reserve balance target, having $3.7M in non-restricted reserves before the start of FY 19-20. Should the City save all of the FY 17-18 surplus, the city would almost reach the minimum non-restricted target balance heading into FY 18-19.

Although saving the entire FY 17-18 surplus towards the City's contingency reserve target could potentially accelerate the savings target by 1 year, Staff has analyzed the options from a risk/cost/benefit perspective, and believes that meeting the target one year earlier would not outweigh the risks addressed and benefits received in purchasing the proposed items.

Option #2 - Immediately purchase and/or set aside funds to purchase during FY 18-19

After discussing risk and opportunity of items that were not included in either the FY 17-18 or FY 18-19 budget, staff recommends purchasing certain items prior to September 30, 2018, or putting funds into the equipment replacement and/or CIP fund balance for specific purchases to be made during FY 18-19. The two largest expenditures totaling $150k of the $178k expenditures are the Emergency Generator, and the replacement of a Street Repair Machine that has become dangerous to operate.

LONGTERM FINANCIAL & BUDGETARY IMPACT:

City Staff recommends posting the budget adjustments for FY 2017-18 as detailed in the attachment. Additionally, the listed surpluses will be used to offset the expenditures. Detailed benefit analysis for items are attached within the documentation of this packet for each. For amounts being transferred to either the Equipment Replacement Fund Balance, or Capital Improvement Fund Balance, there will be a zero net effect to the budget for FY 18-19 when the items are received.

LEGAL ANALYSIS:

Because there are movements of amounts between departments and/or funds, the adjustments are required to be approved by a Budget Adjustment through a City Council ordinance.

RECOMMENDATION/PROPOSED MOTION:

I move to approve the an Ordinance Amending of the General Fund Budget of the City of Fair Oaks Ranch, Texas for the Fiscal Year beginning October 1, 2017 and ending September 30, 2018.

AN ORDINANCE

AMENDING THE GENERAL FUND BUDGET OF THE CITY OF FAIR OAKS RANCH, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018

WHEREAS, the General Fund budget for the City of Fair Oaks Ranch, Texas for Fiscal Year 2017-2018 has heretofore been approved as provided by law and filed with the City Secretary under Ordinance 2017-09; and,

WHEREAS, per above said Ordinance 2017-09 the City Manager may move funds within departmental accounts but budget amendments between departmental accounts and funds must be approved by the City Council by ordinance; and,

WHEREAS, pursuant to Texas LGC §102.010, budget amendments shall be passed and approved by City Council; and,

WHEREAS, staff recommends making the attached budget amendments; and,

WHEREAS, the City Council finds the budget amendments as detailed in the attachment are warranted

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIR OAKS RANCH, TEXAS:

1. That the City Secretary is hereby directed to file this ordinance as an amendment to the original Fiscal Year 2017-2018 General Fund budget.
2. That the Finance Director is hereby directed to amend the original Fiscal Year 2017-2018 General Fund budget with the amendments listed in the attachment.

PASSED AND APPROVED on the first reading this 6th day of September, 2018.

PASSED, APPROVED, AND ADOPTED on the second reading, this 13th day of September, 2018.

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Garry Manitzas, Mayor

ATTEST:

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Christina Picioccio, City Secretary

APPROVED AS TO FORM:

____

Denton Navarro Rocha Bernal & Zech, P.C.,
City Attorney

PROPOSED AMENDMENTS TO THE GENERAL FUND BUDGET
CITY OF FAIR OAKS RANCH
FISCAL YEAR 10/1/2017-9/30/2018

Proposed Increased Budgeted Expenditures FY 17-18

Old Acct #	New Acct #	Acct Name	Item	Amount	Risk/Opportunity Addressed
31-509-990	31-509-990	Equipment Replacement Fund Balance	Emergency Generator for Public Safety Building	$ (75,000)	Public Safety Building is currently backing an emergency generator for essential services to continue during a power outtage. Will add to the FY 18-19 Budget.
31-509-990	31-509-990	Equipment Replacement Fund Balance	Street Repair – Crack Seal Machine	$ (70,000)	Current machine was built in house. It is broken, and dangerous to operate. Will add to FY 18-19 Budget
01-507-310	01-613-354	Public Relations	Funding for City 30th Celebration	$ (15,000)	Fewer donations were brought in than anticipated, and the City would like to put on a fireworks display. Will purchase prior to 9/30/18.
31-509-990	31-509-990	Equipment Replacement Fund Balance	Security Equipment and System Components	$ (10,000)	These purchases are being made to address security deficiencies identified during a risk assessment. Will purchase prior to 9/30/18.
31-509-990	31-509-990	Equipment Replacement Fund Balance	Chip Seal of parking area for City vehicles	$ (7,000)	The current area is unpaved. This will allow for better upkeep of City assets. Will add to FY 18-19 Budget.
31-509-990	31-509-990	Equipment Replacement Fund Balance	Repair of Equipment Shed	$ (1,600)	The current equipment shed is in need of repair, and with the addition of a rolling door, can house certain wheeled equipment.
			Total Proposed Expenditure Increases	$ (178,600)	

Proposed Increases to Budgeted Revenues and Decreases to Budgeted Expenditures

Old Acct #	New Acct #	Acct Name	Item	Amount	Reason for Budget Surplus
01-400-121	01-400-121	Local Sales	Increase to Revenue	$11,100	Sales tax revenue is projected to exceed budget
01-400-122	01-400-122	Street Maintenance	Increase to Revenue	$10,000	Sales tax revenue is projected to exceed budget
01-400-123	01-400-123	Property Reduction	Increase to Revenue	$10,000	Sales tax revenue is projected to exceed budget
01-400-310	01-400-310	Investment Interest	Increase to Revenue	$80,000	Budgeted investment interest was overly conservative and did not account for the increases to the Fed Fund rate over the past year.
01-501-510	01-690-703	Liability Insurance	Decrease to Expenditure	$11,500	This expenditure was over-estimated in the budget
01-503-107	01-630-106	Health Insurance - Public Safety	Decrease to Expenditure	$10,000	Surplus due to staff vacancies throughout the year
01-503-104	01-630-107	Workers Compensation - Public Safety	Decrease to Expenditure	$20,000	Surplus due to staff vacancies throughout the year
01-506-532	01-640-255	Drainage work	Decrease to Expenditure	$26,000	Street Maintenance related to Drainage Project will not be completed
			Total Proposed Revenue Increases/Expenditure Decreases	$ 178,600	

Transfers Required Between Funds

Old Acct #	New Acct #	Acct Name	Item	Amount	Description
31-400-386	31-400-386	Transfer from General Fund	Increase to Revenue	$ 163,600	Represents the Transfer to the Equipment Replacement Fund from the General Fund
01-509-987	01-690-806	Transfer to Equipment Replacement Fund	Increase to Expenditure	$ (163,600)	Represents the Transfer from General Fund to Equipment Replacement fund.
			Total Net Transfers between Funds	$ -	