



CITY OF PINEY POINT VILLAGE

2014 APPROVED BUDGET

This budget will raise more revenue from property taxes than last year's budget by an amount of \$886,231.00 which is a 23.66% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$76,481.00.

Present and not voting: Mayor F. Lee Butler

City Council:

Voted FOR: John Ebeling
Dale Dodds
Joel Bender
Henry Kollenberg

Voted Against: none

Absent: Ron Goodwine

Property Tax Rate Comparison

	2014	2013
Property Tax Rate:	\$0.255140/100	\$0.215140/100
Effective Tax Rate:	\$0.209463/100	\$0.000000/100
Effective Maintenance & Operations Tax Rate:	\$0.175722/100	\$0.000000/100
Rollback Tax Rate:	\$0.224092/100	\$0.000000/100
Debt Rate:	\$0.034313/100	\$0.034700/100

**CITY OF PINEY POINT VILLAGE
AD VALOREM TAX REVENUE AND DISTRIBUTION**

	<u>2012</u>	<u>2013</u>
Total Taxable Value		
Rollback Rate	\$0	1,716,503,754
Effective Tax Rate	\$0	0.2289
Total Tax Roll @ \$0.21514/\$100 Taxable Valuation	\$0	0.21633
Estimated Rate of Collection	99%	100
Estimated Funds Available (with 4 cents increase for anticipated debt issue)	\$0	3,692,886
		1,815,740,144
		4,632,679

DISTRIBUTION OF TAX RATE

Maintenance and Operations	0.17882	\$0	0.17882	0.220827
Debt Service	0.03632	\$0	0.03632	0.034313
Total	0.21514	\$0	0.21514	0.25514

DISTRIBUTION OF TAX SUMMARY

<u>Year</u>	<u>M&O</u>	<u>Debt Service</u>	<u>Total</u>	General Fund	Debt Service
2003	\$0.18541	\$0.03359	\$0.21900		
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	\$0.17882	\$0.03632	\$0.21514	3,097,259	595,627
2013	\$0.17882	\$0.03632	\$0.21514	3,825,931	623,057

**CITY OF PINEY POINT VILLAGE
2014 BONDED INDEBTEDNESS**

BOND DESCRIPTION	MATURE DATE	PRINCIPAL DUE	INTEREST DUE	TOTAL DUE	OUTSTANDING PRINCIPAL
REF/2011	2021	\$ 515,000.00	\$ 107,550.00	\$ 622,550.00	\$ 4,460,000.00
				\$ 622,550.00	\$ 4,460,000.00

	REF/2011	ANNUAL TOTAL
2014	\$ 515,000.00	\$ 622,550.00
2015	\$ 520,000.00	\$ 617,200.00
2016	\$ 530,000.00	\$ 616,700.00
2017	\$ 545,000.00	\$ 620,950.00
2018	\$ 560,000.00	\$ 622,100.00
2019	\$ 580,000.00	\$ 625,000.00
2020	\$ 595,000.00	\$ 622,375.00
2021	\$ 615,000.00	\$ 624,225.00
	\$ 4,460,000.00	\$ 4,971,100.00

#10 GENERAL OPERATING FUND SUMMARY

	<u>2012 BUDGET</u>	<u>2012 Actual</u>	<u>2013 BUDGET</u>	<u>Projected 2013</u>	<u>Approved 2014</u>
GOF REVENUES	\$ 4,441,251.00	\$ 5,087,822.00	\$ 4,572,145.00	\$ 4,574,200.00	\$ 5,531,744.00
PUBLIC SERVICE	\$ 2,872,911.00	\$ 2,875,436.00	\$ 2,898,930.00	\$ 3,009,430.00	\$ 3,072,719.00
CONTRACT SERVICES	\$ 326,800.00	\$ 519,651.00	\$ 382,000.00	\$ 325,000.00	\$ 335,000.00
BUILDING DEPARTMENT	\$ 103,088.00	\$ 113,288.00	\$ 103,088.00	\$ 152,500.00	\$ 158,000.00
GG ADMINISTRATIVE	\$ 184,950.00	\$ 193,020.00	\$ 156,200.00	\$ 167,000.00	\$ 169,000.00
GG PERSONNEL	\$ 373,353.00	\$ 346,696.00	\$ 386,435.00	\$ 371,900.00	\$ 399,119.00
GG INSURANCE	\$ 48,500.00	\$ 45,817.00	\$ 48,500.00	\$ 48,500.00	\$ 48,906.00
MUNICIPAL COURT	\$ 137,225.00	\$ 159,573.00	\$ 138,725.00	\$ 158,000.00	\$ 151,700.00
PUBLIC WORKS MAINTENANCE	\$ 165,900.00	\$ 104,264.00	\$ 117,400.00	\$ 106,400.00	\$ 111,400.00
CAPITAL PROJECTS	\$ 228,524.00	\$ 53,640.00	\$ 300,000.00	\$ 300,000.00	\$ 1,020,000.00
GOF EXPENSES	\$ 4,441,251.00	\$ 4,411,385.00	\$ 4,531,278.00	\$ 4,638,730.00	\$ 5,465,844.00
Revenues over Expenses	\$ -	\$ 676,437.00	\$ 40,867.00	\$ (64,530.00)	\$ 65,900.00

#10 - GENERAL OPERATING FUND REVENUES

ACCOUNT #	DESCRIPTION	BUDGET 2012	Actual 2012	BUDGET 2013	Projected 2013	Approved 2014
4050	Funds from Prior FY					
4101	Property Tax Revenue (M&O Portion)	\$ 3,035,165.00	\$ 3,147,934.00	\$ 3,097,259.00	\$ 3,125,000.00	\$ 4,009,644.00
4201	Municipal Court Net Fees/Fines	\$ 270,000.00	\$ 382,061.00	\$ 290,000.00	\$ 285,000.00	\$ 290,000.00
4203	Plat Reviews*	\$ 30,000.00	\$ 8,750.00	\$ 30,000.00	\$ 10,500.00	\$ 10,000.00
4204	Building Citations	\$ 2,500.00	\$ 1,064.00	\$ 2,500.00	\$ -	\$ 2,000.00
4205	Contractor Registration	\$ 13,000.00	\$ 13,020.00	\$ 13,000.00	\$ 14,000.00	\$ 14,000.00
4206	Drainage Review	\$ 50,000.00	\$ 55,869.00	\$ 50,000.00	\$ 60,000.00	\$ 70,000.00
4207	Permits/Inspection Fees - Other	\$ 300,000.00	\$ 492,874.00	\$ 330,000.00	\$ 350,000.00	\$ 400,000.00
4301	Interest Income	\$ 4,000.00	\$ 4,184.00	\$ 4,000.00	\$ 3,600.00	\$ 4,000.00
4352	Ambulance Services	\$ 41,000.00	\$ 68,710.00	\$ 55,000.00	\$ 48,000.00	\$ 52,000.00
4357	Security False Alarms	\$ 1,000.00	\$ 850.00	\$ 1,000.00	\$ -	\$ -
4358	Security Alarm Systems Registrations	\$ 35,000.00	\$ 54,650.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
4402	Franchise Fees/Cable Communications	\$ 84,000.00	\$ 86,637.00	\$ 84,000.00	\$ 64,000.00	\$ 64,000.00
4403	Franchise Fees/Gas	\$ 36,851.00	\$ 24,911.00	\$ 36,851.00	\$ 36,000.00	\$ 36,000.00
4405	Franchise Fees/Electric Power	\$ 272,450.00	\$ 278,745.00	\$ 272,450.00	\$ 272,000.00	\$ 272,000.00
4406	State Comptroller (Sales Tax)	\$ 100,000.00	\$ 124,447.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
4407	Franchise Fees/Telephone	\$ 18,000.00	\$ 31,700.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
4408	Franchise Fees/Wireless Communications	\$ 85.00	\$ 820.00	\$ 85.00	\$ 100.00	\$ 100.00
4502	Kinkaid School Contribution for Services	\$ 17,200.00	\$ 24,400.00	\$ 22,000.00	\$ 24,000.00	\$ 24,000.00
4503	Metro Congested Mitigation Monies	\$ 131,000.00	\$ 131,000.00	\$ 131,000.00	\$ 131,000.00	\$ 131,000.00
4351	Agencies/Other		\$ 155,196.00			
GOF REVENUES TOTAL		\$ 4,441,251.00	\$ 5,087,822.00	\$ 4,572,145.00	\$ 4,576,200.00	\$ 5,531,744.00

#10-510 PUBLIC SERVICE

ACCOUNT #	DESCRIPTION	BUDGET 2012	Actual 2012	BUDGET 2013	Projected 2013	Approved 2014
5001	Community Celebrations	\$ 3,000.00	\$ 3,676.00	\$ 3,000.00	\$ 1,500.00	\$ 8,000.00 *
5002	Memorial Village Police Department	\$ 1,333,803.00	\$ 1,335,166.00	\$ 1,334,347.00	\$ 1,434,347.00	\$ 1,500,000.00
5003	MVPD - Auto Replacement	\$ 17,010.00	\$ 17,010.00	\$ 16,467.00	\$ 16,467.00	\$ 16,467.00
5006	Sanitation Collection	\$ 510,000.00	\$ 510,869.00	\$ 510,000.00	\$ 520,000.00	\$ 520,000.00
5007	Spring Branch Library	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
5008	Street Lighting	\$ 12,000.00	\$ 11,618.00	\$ 12,000.00	\$ 14,000.00	\$ 14,000.00
5009	Village Fire Department	\$ 995,597.00	\$ 995,597.00	\$ 1,021,616.00	\$ 1,021,616.00	\$ 1,012,752.00
P/S TOTAL		\$ 2,872,910.00	\$ 2,875,436.00	\$ 2,898,930.00	\$ 3,009,430.00	\$ 3,072,719.00

* Add: \$5000- 60th Anniversary

#10-520 - CONTRACT SERVICES

ACCOUNT #	DESCRIPTION	Budget 2012	Actual 2012	Budget 2013	Projected 2013	Approved 2014
5102	Accounting/Audit	\$ 50,000.00	\$ 65,782.00	\$ 50,000.00	\$ 30,000.00	\$ 35,000.00
5103	Engineering	\$ 170,000.00	\$ 167,068.00	\$ 150,000.00	\$ 120,000.00	\$ 120,000.00
5104	Legal	\$ 52,800.00	\$ 193,074.00	\$ 100,000.00	\$ 65,000.00	\$ 60,000.00
5105	Tax Appraisal - HCAD	\$ 30,000.00	\$ 30,326.00	\$ 30,000.00	\$ 35,000.00	\$ 36,000.00
5107	Animal Control/Urban Forester	\$ 12,000.00	\$ 16,235.00	\$ 12,000.00	\$ 20,000.00	\$ 20,000.00
5108	IT Hardware/Software & Support	\$ 12,000.00	\$ 27,366.00	\$ 30,000.00	\$ 30,000.00	\$ 39,000.00
5109	Mosquito Control		\$ 19,800.00	\$ 10,000.00	\$ 25,000.00	\$ 25,000.00
C/S TOTAL		\$ 326,800.00	\$ 519,651.00	\$ 382,000.00	\$ 325,000.00	\$ 335,000.00

#10-530 BUILDING DEPARTMENT

ACCOUNT #	DESCRIPTION	Budget 2012	Actual 2012	Budget 2013	Projected 2013	Approved 2014
5152	Drainage Reviews *	\$ 50,000.00	\$ 35,882.00	\$ 50,000.00	\$ 68,000.00	\$ 70,000.00
5153	Electrical Inspections	\$ 10,000.00	\$ 13,385.00	\$ 10,000.00	\$ 18,000.00	\$ 18,000.00
5154	Plat Reviews	\$ 14,488.00	\$ 2,878.00	\$ 14,488.00	\$ 16,000.00	\$ 16,000.00
5155	Plan Reviews	\$ 8,000.00	\$ 2,475.00	\$ 8,000.00	\$ 5,000.00	\$ 8,000.00
5156	Plumbing Inspections	\$ 13,100.00	\$ 18,200.00	\$ 13,100.00	\$ 20,000.00	\$ 20,000.00
5157	Structural Inspections**	\$ -	\$ 280.00	\$ -	\$ 14,000.00	\$ 14,000.00
5158	Supplies/Miscellaneous	\$ 3,000.00	\$ 33,853.00	\$ 3,000.00	\$ 2,500.00	\$ 3,000.00
5160	Mechanical Inspections	\$ 4,500.00	\$ 6,335.00	\$ 4,500.00	\$ 9,000.00	\$ 9,000.00
B/D TOTAL		\$ 103,088.00	\$ 113,288.00	\$ 103,088.00	\$ 152,500.00	\$ 158,000.00

#10-540 GENERAL GOVERNMENT

ACCOUNT #	DESCRIPTION	Budget 2012	Actual 2012	Budget 2013	Projected 2013	Approved 2014
ADMINISTRATIVE						
5202	Automobile Mileage	\$ 10,000.00	\$ 9,133.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
5203	Bank Fees/Charges	\$ 3,000.00	\$ 6,084.00	\$ 3,000.00	\$ 3,000.00	\$ 2,500.00
5204	Dues/Seminars/Subscriptions	\$ 6,000.00	\$ 6,503.00	\$ 7,000.00	\$ 6,000.00	\$ 6,000.00
5205	Elections	\$ 8,750.00	\$ 3,166.00	\$ 5,000.00	\$ -	\$ 5,000.00
5206	Legal Notices	\$ 7,500.00	\$ 1,635.00	\$ 7,500.00	\$ 3,500.00	\$ 5,000.00
5208	Newsletter	\$ 1,200.00	\$ 524.00	\$ 1,200.00	\$ 6,000.00	\$ 1,500.00
5209	Office Equipment & Maintenance	\$ 8,000.00	\$ 10,138.00	\$ 8,000.00	\$ 10,000.00	\$ 10,000.00
5210	Postage/Delivery	\$ 2,500.00	\$ 4,406.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
5211	Public/Office Relations	\$ 5,000.00	\$ 15,175.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
5212	Rent/Furniture/Leasehold	\$ 116,000.00	\$ 99,967.00	\$ 90,000.00	\$ 96,000.00	\$ 102,000.00
5213	Supplies/Storage	\$ 6,000.00	\$ 10,768.00	\$ 6,000.00	\$ 7,500.00	\$ 7,500.00
5214	Telephone/Internet/Cell Phones	\$ 11,000.00	\$ 19,510.00	\$ 11,000.00	\$ 17,500.00	\$ 12,000.00
5201	Other/Misc		\$ 6,011.00			
	ADMINISTRATIVE TOTAL	\$ 184,950.00	\$ 193,020.00	\$ 156,200.00	\$ 167,000.00	\$ 169,000.00
PERSONNEL						
5301	Gross Wages	\$ 324,098.00	\$ 308,791.00	\$ 335,938.00	\$ 314,000.00	\$ 328,000.00
5302	Severence/Overtime	\$ 7,000.00	\$ 4,887.00	\$ 7,000.00	\$ 5,000.00	\$ 7,000.00
5303	Temporary	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 16,000.00	\$ 22,500.00
5304	Salary Adjustment (Bonus)	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
5306	FICA/Medicare/FUTA	\$ 25,941.00	\$ 22,145.00	\$ 25,941.00	\$ 23,900.00	\$ 27,601.00
5310	TMRS (City Responsibility)	\$ 6,014.00	\$ 5,476.00	\$ 7,256.00	\$ 7,500.00	\$ 8,518.00
5311	Miscellaneous Payroll Expenses (ADP)	\$ 2,300.00	\$ 2,397.00	\$ 2,300.00	\$ 2,500.00	\$ 2,500.00
	PERSONNEL TOTAL	\$ 373,353.00	\$ 346,696.00	\$ 386,435.00	\$ 371,900.00	\$ 399,119.00
INSURANCE						
5353	Employee Insurance	\$ 44,000.00	\$ 39,628.00	\$ 44,000.00	\$ 44,000.00	\$ 44,000.00
5354	General Liability	\$ 1,800.00	\$ 3,373.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
5355	Other	\$ 200.00	\$ 501.00	\$ 200.00	\$ 200.00	\$ 200.00
5356	Workman's Compensation	\$ 2,500.00	\$ 2,315.00	\$ 2,500.00	\$ 2,500.00	\$ 2,906.00
	INSURANCE TOTAL	\$ 48,500.00	\$ 45,817.00	\$ 48,500.00	\$ 48,500.00	\$ 48,906.00
GIG TOTALS		\$ 606,803.00	\$ 585,533.00	\$ 591,135.00	\$ 587,400.00	\$ 617,025.00

#10-550 MUNICIPAL COURT

ACCOUNT #	DESCRIPTION	Budget 2012	Actual 2012	Budget 2013	Projected 2013	Approved 2014
5402	Court Facilities	\$ 6,000.00	\$ 6,400.00	\$ 6,000.00	\$ 4,600.00	\$ -
5403	Credit Card Charge	\$ 3,500.00	\$ 5,772.00	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00
5404	Judge/Prosecutor/Interpreter	\$ 20,250.00	\$ 22,925.00	\$ 20,250.00	\$ 22,000.00	\$ 22,000.00
5405	Jury Pay	\$ -		\$ -		
5406	State Comptroller	\$ 88,500.00	\$ 98,729.00	\$ 88,500.00	\$ 112,000.00	\$ 112,000.00
5407	SETCIC	\$ 200.00		\$ 200.00	\$ 200.00	\$ 200.00
5408	Supplies/Miscellaneous	\$ 2,000.00	\$ 1,842.00	\$ 2,000.00	\$ 4,500.00	\$ 2,500.00
5409	Collection Agency	\$ 15,775.00	\$ 22,193.00	\$ 15,775.00	\$ 7,500.00	\$ 7,500.00
5410	OmniBase Services of Texas	\$ 1,000.00	\$ 1,712.00	\$ 1,000.00	\$ 1,200.00	\$ 1,500.00
M/C TOTAL		\$ 137,225.00	\$ 159,573.00	\$ 138,725.00	\$ 158,000.00	\$ 151,700.00

#10-560 PUBLIC WORKS MAINTENANCE

ACCOUNT #	DESCRIPTION	Budget 2012	Actual 2012	Budget 2013	Projected 2013	Approved 2014
5501	TCEQ & Harris Co. Permits	\$ 1,900.00	\$ 1,756.00	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00
5504	Landscaping Maintenance (inc. sod)	\$ 3,000.00	\$ 34.00	\$ 3,000.00	\$ 2,500.00	\$ 3,000.00
5505	Gator Fuel & Maintenance	\$ 5,000.00	\$ 2,891.00	\$ 5,000.00	\$ 1,000.00	\$ 5,000.00
5506	Right-of-Way Mowing	\$ 20,000.00	\$ 29,818.00	\$ 25,000.00	\$ 28,000.00	\$ 28,000.00
5507	Road & Sign Repair	\$ 2,500.00	\$ 24,659.00	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00
5508	ROW Water/Planting	\$ 1,000.00	\$ 9,642.00	\$ 10,000.00	\$ 6,000.00	\$ 6,000.00
5509	Tree Care/Removal	\$ 12,500.00	\$ 11,100.00	\$ 20,000.00	\$ 12,000.00	\$ 12,500.00
5510	On-Going Road/Drainage Maintenance	\$ 120,000.00	\$ 18,544.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
5500	Other		\$ 5,820.00			
P/W TOTALS		\$ 165,900.00	\$ 104,264.00	\$ 117,400.00	\$ 106,400.00	\$ 111,400.00

#10-560 CAPITAL PROJECTS

ACCOUNT #	DESCRIPTION	Budget 2012	Actual 2012	Budget 2013	Projected 2013	Approved 2014
5606	Roads/Drainage Projects	\$ 228,524.00	\$ 53,640.00	\$ 300,000.00	\$ 300,000.00	\$ 1,020,000.00
C/P TOTAL		\$ 228,524.00	\$ 53,640.00	\$ 300,000.00	\$ 300,000.00	\$ 1,020,000.00

#020 DEBT SERVICE FUND SUMMARY

	<u>Budget 2012</u>		<u>Actual 2012</u>		<u>Budget 2013</u>		<u>Projected 2013</u>		<u>Approved 2014</u>
DEBT SERVICE FUND REVENUES	\$ 616,781.00	\$	642,268.00	\$	595,938.00	\$	608,321.00	\$	623,057.00
DEBT SERVICE EXPENSES	\$ 617,950.00	\$	618,100.00	\$	618,200.00	\$	618,200.00	\$	623,050.00
Revenues over Expenses	\$ (1,169.00)	\$	24,168.00	\$	(22,262.00)	\$	(9,879.00)	\$	7.00

#02 DEBT SERVICE REVENUE

ACCOUNT #	DESCRIPTION	Budget 2011	Budget 2012	Projected 2013	Approved 2014
4101	Property Tax Revenue	\$ 635,520.00	\$ 616,470.00	\$ 608,021.00	\$ 623,057.00
4400	Bank Interest	\$ 417.64	\$ 311.00	\$ 300.00	\$ 300.00
D/S REVENUE TOTAL		\$ 635,937.64	\$ 616,781.00	\$ 608,321.00	\$ 623,357.00

#20 DEBT SERVICE EXPENSE

ACCOUNT #	DESCRIPTION	Budget 2012	Actual 2012	Budget 2013	Projected 2013	Approved 2014
SUPPLIES						
500-5204	Paying Agent Fees	\$ 350.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
500-5820	Interest Expense for Bonds	\$ 127,600.00	\$ 127,600.00	\$ 117,700.00	\$ 117,700.00	\$ 107,550.00
500-5821	Bond Principal Payments	\$ 490,000.00	\$ 490,000.00	\$ 500,000.00	\$ 500,000.00	\$ 515,000.00
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DEBT SERVICE EXPENSE TOTALS		\$ 617,950.00	\$ 618,100.00	\$ 618,200.00	\$ 618,200.00	\$ 623,050.00