

**CITY OF
ROLLINGWOOD
ANNUAL BUDGET**

***Fiscal Year
October 1, 2016
to
September 30, 2017***

“This budget will raise more total property taxes than last year’s budget by \$255,832.52 or 18.82% and of that amount \$118,341.49 is tax revenue to be raised from new property added to the roll this year.”

Council Member Bobby Dillard	Yes (X)	No ()
Council Member Joe Basham	Yes (X)	No ()
Council Member Sara Hutson	Yes (X)	No ()
Council Member Roxanne McKee	Yes (X)	No ()
Council Member Mike Dyson	Yes (X)	No ()
Total Property Tax Rate for the 2015-2016 Fiscal Year	.2021/\$100 of Valuation	
Maintenance & Operations Tax Rate for 2015	.1138/\$100 of Valuation	
Debt Tax Rate for 2015	.0883/\$100 of Valuation	
Adopted Total Property Tax Rate for the 2016-2017 Fiscal Year	.2002/\$100 of Valuation	
Maintenance & Operations Tax Rate for 2016	.1105/\$100 of Valuation	
Debt Tax Rate for 2016	.0897/\$100 of Valuation	
Effective Tax Rate for 2016	.1819/\$100 of Valuation	
Effective Maintenance & Operations Tax Rate for 2016	.1024/\$100 of Valuation	
Rollback Maintenance & Operations Tax Rate for 2016	.1105/\$100 of Valuation	
Rollback Tax Rate for 2016	.2171/\$100 of Valuation	
Total Amount of Debt Obligations	\$370,000.00 in Principal \$490,370.00 in Interest	

Adopted and Tax Rate Ratified September 21, 2016

Roxanne McKee
City Secretary 9.21.2016

CITY OF ROLLINGWOOD

ORDINANCE NO. 2016-09-21 (A)

AN ORDINANCE OF THE CITY OF ROLLINGWOOD, TEXAS, ADOPTING AND APPROVING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND TERMINATING SEPTEMBER 30, 2017 AND MAKING APPROPRIATIONS FOR PROJECTS AND ACCOUNTS; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROLLINGWOOD, TEXAS:

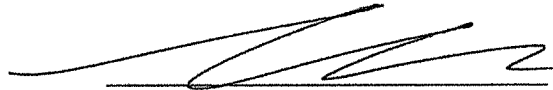
SECTION 1. Subject to the applicable provisions of State law, the budget for the Fiscal Year beginning October 1, 2016 and terminating September 30, 2017 as filed with the City Secretary of the City of Rollingwood and adjusted by the City Council of the City of Rollingwood and attached hereto as Exhibit "A" and incorporated herein by reference, containing estimates of resources and revenues for the year from all various sources, and projects, operations, activities, purchases, payment of debt, and other expenditures to be undertaken during the year, together with estimates of cost thereof, and estimated amounts of proposed expenditures, is hereby approved and adopted.

SECTION 2. Expenditures shall be as hereby appropriated from the funds indicated and for such purposes, respectively, in such sums of money as may be required for the accomplishment of each of the projects, operations, activities, purchases, payment of debt, and other expenditures proposed in such budget, not to exceed for each such category of expenditure, the total amount provided for such category of expenditure.

SECTION 3. Should any sentence, paragraph, subdivision, clause, phrase or provision of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional.

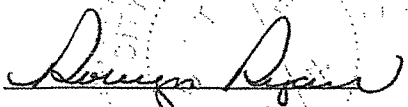
SECTION 4. This Ordinance shall be effective immediately upon approval and adoption by the City Council.

PASSED AND APPROVED BY THE CITY COUNCIL OF ROLLINGWOOD, TEXAS, on the 21st day of September, 2016.



Thom Farrell, Mayor

ATTEST:



Robyn Ryan, City Secretary

**CITY OF ROLLINGWOOD
ORDINANCE NO. 2016-09-21 (B)**

**AN ORDINANCE LEVYING TAXES FOR THE USE AND SUPPORT
OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ROLLINGWOOD,
TEXAS, INCLUDING THE PAYMENT OF DEBT FOR THE FISCAL YEAR BEGINNING
OCTOBER 1, 2016; APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND
PROVIDING FOR AN EFFECTIVE DATE**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROLLINGWOOD, TEXAS:

SECTION 1: There is hereby levied and there shall be collected for the use and support of the Municipal Government of the City of Rollingwood, for the fiscal year beginning October 1, 2016 upon all property, real, personal, and mixed within the corporate limits of said City subject to taxation, a total ad valorem tax of \$0.2002 on each One Hundred Dollars (\$100.00) valuation of property at 100% valuation, said tax being so levied and apportioned to the specific purpose set forth as follows.

(A) For the maintenance and support of the general government (General Fund) \$0.1105 on each One Hundred Dollars (\$100.00) valuation property at 100% valuation.

(B) For the principal and interest on debt service in 2016 - 2017 (Interest and Sinking Fund) \$0.0897 on each One Hundred Dollars (\$100.00) valuation property at 100% valuation.

SECTION 2: As provided by TEX. TAX CODE.§ 26.05(b)(1), the City Council further finds that:

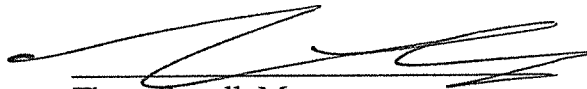
THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN
LAST YEAR'S RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.91 PERCENT AND WILL RAISE TAXES
FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$8.10.

SECTION 3: All monies collected under this Ordinance shall be and the same are hereby appropriated and set apart for the purpose indicated and that accounts shall be kept so as to readily and distinctly show the amount collected, the amounts expended and amount on hand at any time belonging to such funds. All receipts for the City not specifically apportioned by this Ordinance are hereby made payable to the General Fund of the City.

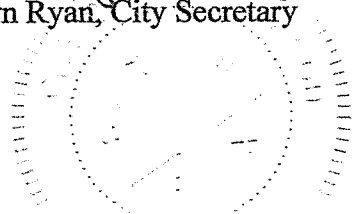
SECTION 4: This Ordinance shall take effect and shall be in force immediately upon approval and adoption by the City Council.

PASSED AND APPROVED this 21st day of September, 2016.


Thom Farrell, Mayor

ATTEST:


Robyn Ryan, City Secretary



CITY OF ROLLINGWOOD
2016 - 2017 MUNICIPAL BUDGET

FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017
Adopted 9/21/2016

**General Fund
Administration**

REVENUES		ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
Taxes				
10-4000	Property Tax	753,476	765,520	891,513
10-4020	Property Tax Penalty	1,780	2,900	1,780
10-4030	Gross Receipts Tax (Gas)	16,000	11,290	11,290
10-4035	Telecommunication Tax	77,910	71,600	71,600
10-4036	Mixed Beverage Tax	4,890	4,490	4,490
10-4037	4-B Sales Tax	111,000	108,522	108,522
10-4040	City Sales Tax	445,000	434,088	434,088
10-4050	Franchise Tax (Cable TV)	7,610	9,060	9,060
10-4051	Electric Utility Franchise Fee	100,315	97,880	98,000
<u>Total Taxes</u>		<u>1,517,981</u>	<u>1,505,350</u>	<u>1,630,343</u>
Charges for Services				
10-4209	RCDC Administration Fees	3,000	3,000	3,000
10-4211	RCDC Legal Fees / Bee Caves Right-Of-Way	15,000	0	14,500
10-4210	Board of Adjustment Fees	0	770	300
<u>Total Charges for Services</u>		<u>18,000</u>	<u>3,770</u>	<u>17,800</u>
Licenses and Permits				
10-4210	Plat Fees	5,340	7,200	5,340
10-4300	Building Permit Fees	100,000	188,780	188,780
10-4516	Solicitation Permit Fees	100	100	100
<u>Total Licenses and Permits</u>		<u>105,440</u>	<u>196,080</u>	<u>194,220</u>
Interest Income				
10-4400	Interest Income	80	420	420
10-4401	Interest on Checking	50	360	360
<u>Total Interest Income</u>		<u>130</u>	<u>780</u>	<u>780</u>
Misc. Revenue				
10-4521	Donation - City Hall Waterwise Project	0	0	0
10-4540	Miscellaneous Receipts	9,700	10,460	5,000
<u>Total Misc. Revenue</u>		<u>9,700</u>	<u>10,460</u>	<u>5,000</u>
TOTAL REVENUES		<u>1,651,251</u>	<u>1,716,440</u>	<u>1,848,143</u>

**General Fund
Administration**

EXPENDITURES

	ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
Personnel Expenses			
10-5000	Salary	94,210	94,210
10-5001	Additional Labor	5,000	560
10-5010	Training	2,600	500
10-5020	Health Insurance	4,470	4,470
10-5030	Workers Comp. Insurance	1,950	2,320
10-5035	Social Security/Medicare Tax	7,210	7,210
10-5040	Unemployment Comp. Insurance	1,000	500
10-5050	Tx Mun Retire System Exp	5,070	5,660
<u>Total Personnel Expenses</u>		121,510	114,840
Supplies and Operations Expenses			
10-5101	Fax/Copier	4,500	2,650
10-5103	Printing & Reproduction	1,000	3,190
10-5110	Postage	1,300	760
10-5120	Subscriptions & Memberships	3,900	3,280
10-5125	Travel Expense	1,000	310
10-5140	Telephone Expense	4,100	4,040
10-5157	Records Management	5,000	5,010
10-5158	Office Supplies	5,500	4,620
10-5331	Advertising	4,500	4,510
<u>Total Supplies and Operations Expenses</u>		30,800	28,370
Contractual Services			
10-5200	Building Inspection Service	80,000	144,020
10-5204	Legal Services - MoPac	10,000	18,170
10-5210	Legal Services	30,000	54,360
10-5217	Payroll Services	4,200	4,080
10-5226	Drug Testing	100	40
10-5230	Auditing Fees	18,000	17,400
10-5231	Health Fee/Travis County	1,500	1,500
10-5237	Tax Assessment/Collection	1,300	1,280
10-5240	Insurance - Prop & Gen Liab	3,500	3,900
10-5250	Insurance - Official Liability	2,250	1,990
10-5260	Appraisal District - T/C	6,860	7,220
10-5270	Engineering Services	81,000	145,920
<u>Total Contractual Services</u>		238,710	399,880
Miscellaneous/Other Expenses			
10-5300	Computer Software & Support	11,000	9,560
10-5301	Public Meetings Technology - BoardDocs	10,500	10,500
10-5302	Website Support	2,500	2,500
10-5325	Election Services	1,140	1,140
10-5330	Election, Public Notice	100	0
10-5340	Miscellaneous Expense	3,000	3,920
<u>Total Miscellaneous Expenses</u>		28,240	27,620
Capital Outlays			
10-5413	Furniture	500	490
10-5414	Computers	2,000	2,000
10-5452	City Hall Waterwise Project	1,000	510
10-5453	City Hall Grounds Maintenance	3,000	3,200
10-5454	Building Improvements	3,500	0
10-5455	Phone System Upgrade	10,000	5,350
<u>Total Capital Outlay Expenses</u>		20,000	11,550
Non-Departmental Expenses			
10-5502	Contingency	100,000	0
10-5477	Transfer to Drainage Fund - MS-4	100,000	100,000
10-5525	4B Sales Tax Allocation	111,000	108,522
		311,000	208,522
TOTAL EXPENDITURES		750,260	790,782
Excess Revenues Over (Under) Expenses		900,991	925,658
			1,069,129

General Fund
Sanitation

EXPENDITURES

Supplies and Operations

20-05157 Records Management

Total Supplies and Operations

ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
1,200	0	0
1,200	0	0

Miscellaneous/Other Expenses

20-5286 Spring Clean-Up

20-5370 Waste & Disposal Service

Total Miscellaneous/Other Expenses

1,000	0	1,000
120,200	121,670	121,315
121,200	121,670	122,315

TOTAL EXPENDITURES

122,400	121,670	122,315
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Excess Revenues Over (Under) Expenses

(122,400)	(121,670)	(122,315)
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General Fund
Streets

REVENUES		ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
30-4727	Edgegrove Sidewalks - RCDC	20,000	23,400	0
30-4728	Park Zone Bike Lanes - RCDC	15,000	0	15,000
30-4721	Transfer From Street Maint Tax Fund	67,070	68,570	57,090
TOTAL REVENUES		102,070	91,970	72,090
EXPENDITURES				
Personnel Expenses				
30-5000	Salary	22,790	22,790	22,870
30-5001	Additional Labor	300	0	300
30-5020	Health Insurance	2,070	2,070	2,410
30-5030	Workers Comp. Insurance	990	1,330	990
30-5035	Social Security/Medicare Tax	1,750	1,680	1,750
30-5040	Unemployment Comp. Insurance	130	90	100
30-5050	Tx Mun Retire System Exp	1,840	1,840	2,040
<u>Total Personnel Expenses</u>		29,870	29,800	30,460
Supplies and Operations Expenses				
30-5130	Utilities	2,200	2,110	2,110
30-5140	Telephone	2,200	2,340	2,350
30-5145	Uniforms & Accessories	300	80	200
30-5161	Tree Trimming Services/Oak Wilt Control	30,000	28,000	10,000
30-5162	Street Painting Services	4,000	350	1,000
30-5180	Signs & Barracades	5,000	500	2,000
30-5181	Equipment Rental	4,000	6,660	500
30-5190	Materials	650	2,900	600
30-5195	Vehicle Operations	1,200	1,220	1,300
30-5196	Vehicle Maintenance & Repairs	500	180	500
30-5255	Vehicle Insurance	350	370	370
30-5350	Tools/Equipment & Repair	400	150	300
30-5355	Street Maintenance & Repairs	5,000	3,370	5,000
<u>Total Supplies and Operations Expenses</u>		55,800	48,230	26,230
Contractural Services				
30-5203	Edgrove and New Projects	0	0	0
30-5276	Debt Service Paying Agent Fees	400	400	400
<u>Total Contractural Services</u>		400	400	400
Capital Outlays				
30-4718	Edgegrove Sidewalks - RCDC	20,000	23,400	0
30-4719	Park Zone Bike Lanes - RCDC	15,000	0	15,000
30-5468	Transfer to 2014 Debt Service	0	0	0
<u>Total Capital Outlays</u>		35,000	23,400	15,000
TOTAL EXPENDITURES		121,070	101,830	72,090
Excess Revenues Over (Under) Expenses		(19,000)	(9,860)	0

General Fund
Police

REVENUES		ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
40-1475	Police Miscellaneous Revenue	2,000	410	500
	Total REVENUES	<u>2,000</u>	<u>410</u>	<u>500</u>
EXPENDITURES				
Personnel Expenses				
40-5000	Salary	542,530	542,530	542,820
40-5010	Training	2,330	2,800	2,500
40-5020	Health Insurance	49,205	49,205	53,847
40-5030	Workers Comp. Insurance	5,500	5,500	5,500
40-5035	Social Security/Medicare Tax	41,630	41,630	41,650
40-5040	Unemployment Comp. Insurance	2,200	1,600	2,000
40-5050	Tx Mun Retire System Exp	42,800	42,800	47,280
40-1710	Police Professional Liability	4,220	4,170	4,200
	<u>Total Personnel Expenses</u>	<u>690,415</u>	<u>690,235</u>	<u>699,797</u>
Supplies and Operation Expenses				
40-5103	Printing & Reproduction	600	150	500
40-5106	Ticket Writer Lease	13,680	13,680	0
40-5110	Postage	50	50	50
40-5140	Telephone	5,200	5,910	4,800
40-5143	Police Car and Police Car Accessories	38,513	38,450	3,000
40-5144	Police Supplies	3,100	2,100	3,100
40-5145	Uniforms & Accessories	4,000	5,470	6,000
40-5158	Office Supplies	500	490	550
40-5159	National Night Out Supplies	2,560	2,330	2,560
40-5185	Communication Equipment Maint	750	210	750
40-5186	Radar Certification	250	110	250
40-5195	Vehicle Operations	10,000	6,380	8,000
40-5196	Vehicle Maintenance & Repairs	5,000	4,870	5,000
40-5255	Vehicle Insurance	2,650	2,420	2,420
40-5480	Handheld Radios	21,000	22,500	0
40-5481	Body Cameras	12,000	11,240	0
40-5482	Defibrulators	4,000	4,800	0
	<u>Total Supplies and Operation Expenses</u>	<u>123,853</u>	<u>121,160</u>	<u>36,980</u>
Contractual Services				
40-5211	Radio Services	3,620	3,080	3,200
40-5214	Emergency Notification System	2,010	2,360	2,400
40-5216	Dispatch Services	14,060	14,060	10,490
40-5226	Drug Testing	100	160	100
	<u>Total Contractual Services</u>	<u>19,790</u>	<u>19,660</u>	<u>16,190</u>
Miscellaneous/Other Expenses				
40-5300	Computer Software & Support	2,000	3,600	4,000
	<u>Total Miscellaneous/Other Expenses</u>	<u>2,000</u>	<u>3,600</u>	<u>4,000</u>
Capital Outlays				
40-5414	Computers	0	0	0
	<u>Total Miscellaneous/Other Expenses</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES		<u>836,058</u>	<u>834,655</u>	<u>756,967</u>
Excess Revenues Over (Under) Expenses		<u>(834,058)</u>	<u>(834,245)</u>	<u>(756,467)</u>

General Fund
Court

REVENUES		ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
Fines/Forfeitures and Penalties				
50-4100	Court Fines	47,400	48,450	48,450
50-4101	Collection Agency Fees	4,100	3,500	3,500
50-4527	DSC Ap-Admin Fee	100	0	100
50-4528	Truancy Prevention Fund	760	1,270	1,270
<u>Total Fines/Forfeitures and Penalties</u>		52,360	53,220	53,320
Miscellaneous Revenue				
50-4055	Child Safety Revenue	1,550	1,890	1,890
50-4500	Administrative Court Fees	11,300	16,690	16,690
50-4526	Credit Card-Debit Card Fees	1,720	2,770	2,770
50-4540	Miscellaneous Receipts	10	70	50
50-4546	Federally Forfeited Revenue	0	110	110
<u>Total Miscellaneous Revenue</u>		14,580	21,530	21,510
TOTAL REVENUES		66,940	74,750	74,830
EXPENDITURES				
Personnel Expenses				
50-5000	Salary	38,590	41,550	41,550
50-5010	Training	500	450	3,000
50-5020	Health Insurance	5,740	5,740	5,740
50-5030	Workers Comp. Insurance	890	1,180	1,180
50-5035	Social Security/Medicare Tax	1,500	1,500	1,500
50-5040	Unemployment Comp. Insurance	300	0	300
50-5050	Tx Mun Retire Systm Exp	1,000	1,900	1,000
<u>Total Personnel Expenses</u>		48,520	52,320	54,270
Supplies and Operations Expenses				
50-5103	Printing & Reproduction	250	380	400
50-5110	Postage	100	140	150
50-5120	Subscriptions & Memberships	100	90	100
50-5140	Telephone	3,300	2,400	2,500
50-5158	Office Supplies	400	60	150
<u>Total Supplies and Operations</u>		4,150	3,070	3,300
Contractual Services				
50-5201	Collection Agency Fees	4,100	1,820	1,820
50-5026	Incode On-Line Payment Processing	9,770	7,950	7,950
50-5210	Legal Services	14,210	11,440	12,500
50-5212	Presiding Judge Expense	19,780	19,780	19,780
50-5213	Interpreter Fees	200	210	1,000
<u>Total Contractual Services</u>		48,060	41,200	43,050
Miscellaneous/Other Expenses				
50-5340	Miscellaneous Expense	100	0	100
<u>Total Miscellaneous/Other Expenses</u>		100	0	100
TOTAL EXPENDITURES		100,830	96,590	100,720
Excess Revenues Over (Under) Expenses		(33,890)	(21,840)	(25,890)

General Fund
Park Department

REVENUES		ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
55-4355	Donations - Park	0	0	0
55-4519	Pavilion Use fees	2,500	120	2,500
55-4522	RCDC - Park Operations	25,000	25,000	25,000
55-4523	Donations - Community Education Garden	500	0	500
55-4531	RCDC-Repairs, Improvements, Maintenance	55,000	55,000	55,000
55-4532	RCDC Park Drainage/Wall	60,000	0	60,000
55-4533	RCDC Playscape	0	0	0
55-4557	Lightning Detection Signage	500	500	0
55-4536	Athletic Field Ground Lease	3,700	3,700	3,700
	Total REVENUES	<hr/> 147,200	<hr/> 84,320	<hr/> 146,700
 EXPENDITURES				
Personnel Expenses				
55-5000	Salary	22,230	22,230	22,310
55-5020	Health Insurance	2,070	2,070	2,410
55-5030	Workers Comp. Insurance	990	1,180	990
55-5035	Social Security/Medicare Tax	1,710	1,710	1,710
55-5040	Unemployment Comp. Insurance	0	0	0
55-5050	Tx Mun Retire Systm Exp	1,810	1,380	2,010
	<u>Total Personnel Expenses</u>	<hr/> 28,810	<hr/> 28,570	<hr/> 29,430
 Supplies and Operations Expenses				
55-5130	Utilities	250	1,370	1,370
55-1666	Office Supplies	50	100	100
55-5164	Equipment Maint & Repairs	500	70	200
55-5190	Materials	2,000	3,140	3,200
55-5191	Maintenance	5,000	3,510	5,000
55-5195	Vehicle Operations	1,500	1,110	1,200
55-5198	Fieldhouse Supplies & Maintenance	1,000	0	1,000
55-5255	Vehicle Insurance	350	370	370
	<u>Total Supplies and Operations Expenses</u>	<hr/> 10,650	<hr/> 9,670	<hr/> 12,440
 Miscellaneous/Other Expenses				
55-5300	Computer Software and Support	700	490	500
55-5341	Zilker Clubhouse	1,000	1,000	1,000
	<u>Total Miscellaneous/Other Expenses</u>	<hr/> 1,700	<hr/> 1,490	<hr/> 1,500
 Capital Outlays				
55-5427	Landscaping & Lighting	3,000	3,000	3,000
55-5449	Community Education Garden	2,200	600	1,000
55-5455	Improvement to Existing Park	20,000	23,700	20,000
55-5456	Plants for Walking Trail	2,000	2,000	2,000
55-5457	RCDC Park Drainage/Wall	120,000	0	120,000
55-5458	RCDC Playscape	0	0	0
55-5483	Lightning Detection Signage	500	500	0
	<hr/>	<hr/> 147,700	<hr/> 29,800	<hr/> 146,000
	TOTAL EXPENDITURES	<hr/> 188,860	<hr/> 69,530	<hr/> 189,370
	 Excess Revenues Over (Under) Expenses	<hr/> <hr/> (41,660)	<hr/> <hr/> 14,790	<hr/> <hr/> (42,670)

General Fund
Public Works

EXPENDITURES		ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
Supplies and Operations Expenses				
65-5130	Utilities	6,900	4,570	5,000
65-5158	Office Supplies	2,800	690	1,000
65-5195	Vehicle Operations	1,000	0	0
65-5196	Vehicle Maintenance & Repairs	500	0	0
<u>Total Supplies and Operations Expenses</u>		<u>11,200</u>	<u>5,260</u>	<u>6,000</u>
Contractural Services				
65-5226	Drug Testing	100	0	100
<u>Total Contractural Services</u>		<u>100</u>	<u>0</u>	<u>100</u>
Miscellaneous/Other Expenses				
65-5381	Animal Control/Disposal	250	0	250
<u>Total Miscellaneous/Other Expenses</u>		<u>250</u>	<u>0</u>	<u>250</u>
Capital Outlays				
65-5414	Computers	0	0	0
65-5416	Heavy Equipment	31,780	31,780	0
<u>Total Capital Outlays</u>		<u>31,780</u>	<u>31,780</u>	<u>0</u>
Non-Departmental Expenses				
65-5459	Public Works Building Construction	0	0	0
65-5515	Building Maintenance	12,000	19,900	2,000
<u>Total Non-Departmental Expenses</u>		<u>12,000</u>	<u>19,900</u>	<u>2,000</u>
Total EXPENDITURES		55,330	56,940	8,350
Excess Revenues Over (Under) Expenses		<u>(55,330)</u>	<u>(56,940)</u>	<u>(8,350)</u>

General Fund Summary

	ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
Administration			
TOTAL REVENUES	1,651,251	1,716,440	1,848,143
TOTAL EXPENDITURES	(750,260)	(790,782)	(779,014)
Excess Revenues Over (Under) Expenses	900,991	925,658	1,069,129
Sanitation			
TOTAL REVENUES	0	0	0
TOTAL EXPENDITURES	(122,400)	(121,670)	(122,315)
Excess Revenues Over (Under) Expenses	(122,400)	(121,670)	(122,315)
Streets			
TOTAL REVENUES	102,070	91,970	72,090
TOTAL EXPENDITURES	(121,070)	(101,830)	(72,090)
Excess Revenues Over (Under) Expenses	(19,000)	(9,860)	0
Police			
TOTAL REVENUES	2,000	410	500
TOTAL EXPENDITURES	(836,058)	(834,655)	(756,967)
Excess Revenues Over (Under) Expenses	(834,058)	(834,245)	(756,467)
Court			
TOTAL REVENUES	66,940	74,750	74,830
TOTAL EXPENDITURES	(100,830)	(96,590)	(100,720)
Excess Revenues Over (Under) Expenses	(33,890)	(21,840)	(25,890)
Park Department			
TOTAL REVENUES	147,200	84,320	146,700
TOTAL EXPENDITURES	(188,860)	(69,530)	(189,370)
Excess Revenues Over (Under) Expenses	(41,660)	14,790	(42,670)
Public Works			
TOTAL REVENUES	0	0	0
TOTAL EXPENDITURES	(55,330)	(56,940)	(8,350)
Excess Revenues Over (Under) Expenses	(55,330)	(56,940)	(8,350)
General Fund Summary Totals			
TOTAL REVENUES	1,969,461	1,967,890	2,142,263
TOTAL EXPENDITURES	(2,174,808)	(2,071,997)	(2,028,825)
Total Excess Revenues Over (Under) Expenses	(205,347)	(104,107)	113,438

Water Fund
Non-Departmental

REVENUES	ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
Interest Income			
60-4400 Interest Income	20	130	130
60-4401 Interest Income on Checking	10	130	130
<u>Total Interest Income</u>	30	260	260
Revenues			
60-4540 Miscellaneous Income	100	1,420	500
60-4600 Water Sales	638,000	852,510	852,510
60-4610 Late Charges	2,800	4,430	3,500
60-4628 Service Connection Fees	0	57,900	28,950
<u>Total Revenues</u>	640,900	916,260	885,460
Other Revenues			
60-4718 Transfer from 2014 Bond Debt Service	0	0	0
<u>Total Other Revenues</u>	0	0	0
Total REVENUES	640,930	916,520	885,720

Water Fund
Non-Departmental

EXPENDITURES

	ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
Personnel Expenses			
60-5000	Salary	111,120	111,120
60-5010	Training	120	870
60-5020	Health Insurance	11,700	11,700
60-5030	Workers Comp. Insurance	2,590	2,970
60-5035	Social Security/Medicare Tax	8,510	8,510
60-5040	Unemployment Comp. Insurance	200	400
60-5050	Tx Mun Retire Systm Exp	8,940	8,940
<u>Total Personnel Expenses</u>		143,180	144,510
Supplies and Operations Expenses			
60-5103	Printing & Reproduction	2,400	2,400
60-5105	Tools and Supplies	1,000	1,700
60-5110	Postage	3,000	2,000
60-5140	Telephone	2,210	2,240
60-5145	Uniforms & Accessories	220	130
60-5158	Office Supplies	100	20
60-5166	Maintenance & Repairs	32,000	23,050
60-5171	Equipment	500	1,320
60-5181	Equipment Rentals	6,000	9,730
60-5190	Materials	500	550
60-5193	Meter Replacement	6,000	7,830
60-5195	Vehicle Operations	1,200	890
60-5196	Vehicle Maintenance & Repairs	4,240	370
60-5255	Vehicle Insurance	360	370
<u>Total Supplies and Operations Expenses</u>		59,730	52,600
Contractual Services			
60-5210	Legal Services	500	0
60-5219	Utility Billing/Collection Basic Services	46,000	56,490
60-5220	Utility Billing/Collection Additional Services	14,000	24,100
60-5270	Engineering Services	25,900	23,000
60-5271	Rate Consulting Services	6,710	6,710
60-5272	Debt Service Payment 2014 Bonds	0	0
60-5276	Debt Service Paying Agent Fees	400	400
60-5279	City of Austin Capital Recovery Fees Payable	0	5,600
60-5280	Water Purchased	475,360	574,060
60-5296	TCEQ	2,000	1,720
<u>Total Contractual Services</u>		570,870	692,080
Miscellaneous/Other Expenses			
60-5300	Computer Software & Support	550	620
60-5340	Miscellaneous	50	0
60-5502	Contingency	0	0
<u>Total Miscellaneous/Other Expenses</u>		600	620
Total EXPENDITURES		774,380	889,810
Excess Revenues Over (Under) Expenses		(133,450)	26,710
<u>Water Fund Summary</u>			
TOTAL REVENUES		640,930	916,520
TOTAL EXPENDITURES		(774,380)	(889,810)
Excess Revenues Over (Under) Expenses		(133,450)	26,710

Waste Water Fund
Non-Departmental

REVENUES		ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
Interest Income				
60-4400	Interest Income-WW	100	650	700
<u>Total Interest Income</u>		<hr/> 100	<hr/> 650	<hr/> 700
Revenues				
60-4400	Wastewater Revenues	434,960	443,860	443,860
60-4621	Commercial LUE Revenue	169,420	169,420	169,420
60-4628	Service Connection Fees	0	136,000	68,000
<u>Total Revenues</u>		<hr/> 604,380	<hr/> 749,280	<hr/> 681,280
Other Revenues				
60-4706	Industrial Waste Surcharge Fee	4,730	4,770	4,770
60-4709	PUD Wastewater Surcharge	98,160	98,160	98,160
<u>Total Other Revenues</u>		<hr/> 102,890	<hr/> 102,930	<hr/> 102,930
Total REVENUES		<hr/> <hr/> 707,370	<hr/> <hr/> 852,860	<hr/> <hr/> 784,910

**Waste Water Fund
Non-Departmental**

EXPENDITURES		ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
Personnel Expenses				
60-5000	Salary-WW	104,910	104,910	104,090
60-5010	Training	500	100	500
60-5020	Health Insurance-WW	11,080	11,080	12,060
60-5030	Workers Comp. Insurance	2,590	2,970	2,970
60-5035	Social Security/Medicare Tax	8,350	8,350	8,280
60-5040	Unemployment Comp. Insurance	200	400	400
60-5050	Tx Mun Retire Systm Exp	8,810	8,810	9,680
<u>Total Personnel Expenses</u>		<u>136,440</u>	<u>136,620</u>	<u>137,980</u>
Supplies and Operations Expenses				
60-5145	Uniforms & Accessories-WW	120	110	120
60-5163	Grinder Pump Maint/Replacement	8,400	1,500	6,000
60-5166	Maintenance & Repairs-WW	30,220	18,780	40,000
60-5195	Vehicle Operations-WW	1,400	980	1,200
60-5255	Vehicle Insurance-WW	350	370	370
<u>Total Supplies and Operations Expenses</u>		<u>40,490</u>	<u>21,740</u>	<u>47,690</u>
Contractual Services				
60-5210	Legal Services	500	0	500
60-5218	Annual Line Televising and Smoke Testing	18,500	18,500	18,500
60-5219	Utility Billing/Collection Basic Services	23,000	25,150	25,500
60-5220	Utility Billing/Collection Additional Services	12,000	51,060	52,000
60-5290	Wastewater Fees	235,730	231,670	231,670
60-5292	Industrial Waste Surcharges	5,300	5,090	5,300
<u>Total Contractual Services</u>		<u>295,030</u>	<u>331,470</u>	<u>333,470</u>
Miscellaneous/Other Expenses				
60-5300	Computer Software & Support-WW	600	570	600
60-5340	Misc. Expense	500	620	500
60-5502	Contingency	0	0	6,800
<u>Total Miscellaneous/Other Expenses</u>		<u>1,100</u>	<u>1,190</u>	<u>7,900</u>
Capital Outlays				
60-5470	Transfer to Debt Service	59,178	60,628	59,178
<u>Total Capital Outlays</u>		<u>59,178</u>	<u>60,628</u>	<u>59,178</u>
Total EXPENDITURES		<u>532,238</u>	<u>551,648</u>	<u>586,218</u>
 Wastewater Fund Summary				
TOTAL REVENUES		707,370	852,860	784,910
TOTAL EXPENDITURES		(532,238)	(551,648)	(586,218)
Excess Revenues Over (Under) Expenses		<u>175,132</u>	<u>301,212</u>	<u>198,692</u>

REVISED/COMBINED DEBT SERVICE 2012A AND 2012B
Debt Service Fund Series 2012A and 2012B

REVENUES		ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
<i>Debt Service</i>				
60-4031	Property Tax - Debt Service 2012A & 2012B	493,200	498,090	588,406
XX-XXXX	Transfer from Wastewater Fund	59,178	59,178	59,178
XX-XXXX	Transfer from 2012 Bond Residual	105,000	105,000	16,922
60-4726	Transfer from Wastewater Above Debt Rate	0	352	464
60-4573	Paying Agent Fees-Transfer from Wastewater Dept.	800	800	800
	Total REVENUES	658,178	663,420	665,770
EXPENDITURES				
60-5343	Debt Service Payment 2012A - Principal	255,000	255,000	265,000
60-5342	Debt Service Payment 2012A - Interest	60,420	60,420	52,770
XX-XXXX	Debt Service Payment 2012B - Principal	0	0	0
60-5347	Debt Service Payment 2012B - Interest	347,200	347,200	347,200
60-5276	Paying Agent Fees	800	800	800
	Total EXPENDITURES	663,420	663,420	665,770
Debt Service Fund Series 2012A and 2012B Summary				
	TOTAL REVENUES	658,178	663,420	665,770
	TOTAL EXPENDITURES	(663,420)	(663,420)	(665,770)
	Excess Revenues Over (Under) Expenses	(5,242)	0	0

Debt Service Fund Series 2014

REVENUES		ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
<i>Debt Service</i>				
60-4020	Property Tax	198,550	98,550	135,293
XX-XXXX	Transfer from 2012 Bond Residual	0	100,000	60,000
60-4725	Transfer from Streets Above Debt Rate	0	0	107
60-4725	Paying Agent Fees - Transfer from Street Dept.	400	400	400
	Total REVENUES	198,950	198,950	195,800
EXPENDITURES				
60-5298	Debt Service 2014 Bonds - Principal	105,000	105,000	105,000
60-5299	Debt Service 2014 Bonds - Interest	93,550	93,550	90,400
60-5276	Paying Agent Fees	400	400	400
	Total EXPENDITURES	198,950	198,950	195,800

Debt Service Fund Series 2014 Summary

TOTAL REVENUES	198,950	198,950	195,800
TOTAL EXPENDITURES	(198,950)	(198,950)	(195,800)
Excess Revenues Over (Under) Expenses	0	0	0

Street Improvement Fund - Special Revenue
Capital Improvements

		ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
	REVENUES			
60-4039	Street Sales Tax	111,000	108,522	108,522
	Total REVENUES	<u>111,000</u>	<u>108,522</u>	<u>108,522</u>
	EXPENDITURES			
60-5469	Transfer to Street Department	67,070	67,070	57,090
	Total EXPENDITURES	<u>67,070</u>	<u>67,070</u>	<u>57,090</u>

Street Improvement Fund - Special Revenue Fund Summary

TOTAL REVENUES	111,000	108,522	108,522
TOTAL EXPENDITURES	(67,070)	(67,070)	(57,090)
Excess Revenues Over (Under) Expenses	<u>43,930</u>	<u>41,452</u>	<u>51,432</u>

Court Security Fund - Special Revenue Fund**Court**

REVENUES		ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
50-4501	Mitigation Fee	50	0	50
50-4504	Court Security Fee	1,200	1,600	1,600
	Total REVENUES	1,250	1,600	1,650
EXPENDITURES				
50-5340	Miscellaneous Expense - CS	100	0	100
50-5454	Building Improvements	0	4,500	0
	Total EXPENDITURES	100	4,500	100

Court Security Fund - Special Revenue Fund Summary

TOTAL REVENUES	1,250	1,600	1,650
TOTAL EXPENDITURES	(100)	(4,500)	(100)
Excess Revenues Over (Under) Expenses	1,150	(2,900)	1,550

Court Technology Fund - Special Revenue**Court**

REVENUES		ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
50-4502	Court Technology Fee	1,500	2,000	2,000
	Total REVENUES	1,500	2,000	2,000
EXPENDITURES				
Contractual Services				
50-5221	Maintenance Agreements	2,000	2,000	2,000
	Total Contractual Services	2,000	2,000	2,000
Miscellaneous/Other Expenses				
50-4691/50-5300	Computer Software & Support-CT	1,250	1,250	1,250
	Total Miscellaneous/Other Services	1,250	1,250	1,250
Capital Outlays				
50-4696/50-5414	Computers-CT	0	360	0
	Total Capital Outlays	0	360	0
	Total EXPENDITURES	3,250	3,610	3,250

Court Technology Fund - Special Revenue Fund Summary

TOTAL REVENUES	1,500	2,000	2,000
TOTAL EXPENDITURES	(3,250)	(3,610)	(3,250)
Excess Revenues Over (Under) Expenses	(1,750)	(1,610)	(1,250)

Court Efficiency Fund - Special Revenue Fund

Court

REVENUES		ADOPTED (REVISED) BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
50-5485/50-4500	Administrative Court Fees-CE	100	100	100
	Total REVENUES	<hr/> 100	<hr/> 100	<hr/> 100
EXPENDITURES				
<u>Supplies and Operation Expenses</u>				
50-5666/50-5158	Office Supplies-CE	100	100	100
	Total EXPENDITURES	<hr/> 100	<hr/> 100	<hr/> 100
 <u>Court Efficiency Fund - Special Revenue Fund Summary</u>				
	TOTAL REVENUES	100	100	100
	TOTAL EXPENDITURES	(100)	(100)	(100)
	Excess Revenues Over (Under) Expenses	<hr/> <hr/> 0	<hr/> <hr/> 0	<hr/> <hr/> 0

Drainage Fund

REVENUES		ADOPTED BUDGET 2015 - 2016	ESTIMATED ENDING BUDGET 2015 - 2016	PROPOSED BUDGET 2016 - 2017
Interest Income				
XX-4403	Interest Income	0	0	0
<u>Total Interest Income</u>		0	0	0
Revenues				
35-4729	Transfer from General Fund	100,000	100,000	0
35-4731	Drainage Revenue	100,000	0	0
<u>Total Drainage Revenue</u>		200,000	100,000	0
Total REVENUES		200,000	100,000	0
EXPENDITURES				
Expenditures				
35-5484	Drainage Expenditures	100,000	98,500	0
35-5485	MS-4 Expenditures	20,000	1,500	20,000
<u>Total Contractural Services</u>		120,000	100,000	20,000
Capital Projects				
XX-XXXX	Drainage Project	0	0	0
<u>Total Capital Projects</u>		0	0	0
TOTAL EXPENDITURES		120,000	100,000	20,000
<u>Drainage Fund Summary</u>				
TOTAL REVENUES		200,000	100,000	0
TOTAL EXPENDITURES		(120,000)	(100,000)	(20,000)
Excess Revenues Over (Under) Expenses		80,000	0	(20,000)

CITY OF ROLLINGWOOD
2016-2017 MUNICIPAL BUDGET
 Adopted 9/21/2016
 FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

PROJECTED CASH BALANCES

	ADOPTED (REVISED) BUDGET 2015-2016	ESTIMATED ENDING BUDGET 2015-2016	ADOPTED BUDGET 2016-2017	
<u>GENERAL FUND</u>				
Beginning Cash Balance	921,913	921,913	667,806	1
Revenues	1,969,461	1,967,890	2,142,263	
Expenditures	(2,174,808)	(2,071,997)	(2,028,825)	2
Transfer Out to Water Fund	(488,520)	(150,000)	0	
Transfer Out to Wastewater Fund	(39,758)	0	0	
Transfer to Drainage Fund	0	0	20,000	2
<u>Projected Ending Cash Balance</u>	<u>188,288</u>	<u>667,806</u>	<u>781,244</u>	
Increase (Decrease) of Revenues vs. Expenditures	(205,347)	(104,107)	113,438	2
Reserves				
3 Months Operating Reserve	568,702	517,999	507,206	
Capital Projects Reserve	0	0	0	
<u>Total Reserves</u>	<u>568,702</u>	<u>517,999</u>	<u>507,206</u>	
Available Cash in Excess of Reserves	(380,414)	149,807	274,038	

1. Beginning Balance does not include amounts for Street Bond Construction Project and Debt Service
2. Drainage Transfer included in Expenditures for Fiscal Year 2015-2016 - Changed for 2016-2017
3. Beginning Balance does not include amounts for Water Bond Construction Project and Debt Service
4. Beginning Balance includes balance of 2012 Bonds proceeds.

CITY OF ROLLINGWOOD
2016-2017 MUNICIPAL BUDGET
Adopted 9/21/2016
FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

PROJECTED CASH BALANCES

	ADOPTED (REVISED) BUDGET 2015-2016	ESTIMATED ENDING BUDGET 2015-2016	ADOPTED BUDGET 2016-2017	
<u>WATER FUND</u>				
Cash Balances				
Beginning Cash Balance	(228,435)	(228,435)	268,275	3
Revenues	640,930	916,520	885,720	
Expenditures	(774,380)	(889,810)	(880,840)	
Transfer In from General Fund	488,520	150,000	0	
Transfer In from Wastewater Fund	0	320,000	0	
<u>Projected Ending Cash Balance</u>	<u>126,635</u>	<u>268,275</u>	<u>273,155</u>	
Increase (Decrease) of Revenues vs. Expenditures	(133,450)	26,710	4,880	
Reserves				
3 Months Operating Reserve	193,595	222,453	220,210	
Capital Projects Reserve	50,000	20,000	20,000	
<u>Total Reserves</u>	<u>243,595</u>	<u>242,453</u>	<u>240,210</u>	
Available Cash in Excess of Reserves	(116,960)	25,822	32,945	

1. Beginning Balance does not include amounts for Street Bond Construction Project and Debt Service
2. Drainage Transfer included in Expenditures for Fiscal Year 2015-2016 - Changed for 2016-2017
3. Beginning Balance does not include amounts for Water Bond Construction Project and Debt Service
4. Beginning Balance includes balance of 2012 Bonds proceeds.

CITY OF ROLLINGWOOD
 2016-2017 MUNICIPAL BUDGET
 Adopted 9/21/2016
 FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

PROJECTED CASH BALANCES

	ADOPTED (REVISED) BUDGET 2015-2016	ESTIMATED ENDING BUDGET 2015-2016	ADOPTED BUDGET 2016-2017	
<u>WASTEWATER FUND</u>				
Beginning Cash Balance	192,626	192,626	173,838	4
Revenues	707,370	852,860	784,910	
Expenditures	(532,238)	(551,648)	(586,218)	
Transfer In from General Fund	39,758	0	0	
Transfer Out to Water Fund	0	(320,000)	0	
<u>Projected Ending Cash Balance</u>	<u>407,516</u>	<u>173,838</u>	<u>372,530</u>	
Increase (Decrease) of Revenues vs. Expenditures	175,132	301,212	198,692	
Reserves				
3 Months Operating Reserve	133,060	137,912	195,406	
Capital Projects Reserve	100,000	10,000	10,000	
<u>Total Reserves</u>	<u>233,060</u>	<u>147,912</u>	<u>205,406</u>	
Available Cash in Excess of Reserves	174,456	25,926	167,124	

1. Beginning Balance does not include amounts for Street Bond Construction Project and Debt Service
2. Drainage Transfer included in Expenditures for Fiscal Year 2015-2016 - Changed for 2016-2017
3. Beginning Balance does not include amounts for Water Bond Construction Project and Debt Service
4. Beginning Balance includes balance of 2012 Bonds proceeds.

CITY OF ROLLINGWOOD
2016-2017 MUNICIPAL BUDGET
 Adopted 9/21/2016
FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

PROJECTED CASH BALANCES

	ADOPTED (REVISED) BUDGET 2015-2016	ESTIMATED ENDING BUDGET 2015-2016	ADOPTED BUDGET 2016-2017	
<u>DRAINAGE FUND</u>				
Beginning Cash Balance	0	0	0	
Revenues	200,000	100,000	0	
Expenditures	(120,000)	(100,000)	(20,000)	2
Transfer In from General Fund	0	0	20,000	2
<u>Projected Ending Cash Balance</u>	80,000	0	0	
Increase (Decrease) of Revenues vs. Expenditures				
Reserves				
3 Months Operating Reserve	N/A	N/A	N/A	
Capital Projects Reserve	N/A	N/A	N/A	
<u>Total Reserves</u>	0	0	0	
Available Cash in Excess of Reserves	80,000	0	0	

1. Beginning Balance does not include amounts for Street Bond Construction Project and Debt Service
2. Drainage Transfer included in Expenditures for Fiscal Year 2015-2016 - Changed for 2016-2017
3. Beginning Balance does not include amounts for Water Bond Construction Project and Debt Service
4. Beginning Balance includes balance of 2012 Bonds proceeds.

CITY OF ROLLINGWOOD
2016-2017 MUNICIPAL BUDGET
Adopted 9/21/2016
FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

PROJECTED CASH BALANCES SUMMARY

	ADOPTED (REVISED) BUDGET 2015-2016	ESTIMATED ENDING BUDGET 2015-2016	ADOPTED BUDGET 2016-2017
PROJECTED ENDING CASH BALANCES			
General Fund	188,288	667,806	781,244
Water Fund	126,635	268,275	273,155
Wastewater Fund	407,516	173,838	372,530
Drainage Fund	80,000	0	0
<u>Total Projected Ending Cash Balance</u>	802,438	1,109,918	1,426,928
RESERVES			
General Fund	568,702	517,999	507,206
Water Fund	243,595	242,453	240,210
Wastewater Fund	233,060	147,912	205,406
Drainage Fund	0	0	0
<u>Total Reserves</u>	1,045,357	908,364	952,822
AVAILABLE CASH IN EXCESS OF RESERVES			
General Fund	(380,414)	149,807	274,038
Water Fund	(116,960)	25,822	32,945
Wastewater Fund	174,456	25,926	167,124
Drainage Fund	80,000	0	0
<u>Total Available Cash in Excess of Reserves</u>	(242,918)	201,555	474,106

1. Beginning Balance does not include amounts for Street Bond Construction Project and Debt Service
2. Drainage Transfer included in Expenditures for Fiscal Year 2015-2016 - Changed for 2016-2017
3. Beginning Balance does not include amounts for Water Bond Construction Project and Debt Service
4. Beginning Balance includes balance of 2012 Bonds proceeds.

CITY OF ROLLINGWOOD
2016-2017 MUNICIPAL BUDGET
 Adopted 9/21/2016
 FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

PROJECTED CASH BALANCES

	ADOPTED (REVISED) BUDGET 2015-2016	ESTIMATED ENDING BUDGET 2015-2016	PROPOSED BUDGET 2016-2017
Street Maintenance Sales Tax Fund			
Beginning Cash Balance	645	682	42,134
Revenues	111,000	108,522	108,522
Expenditures	(67,070)	(67,070)	(57,090)
<u>Projected Ending Cash Balance</u>	44,575	42,134	93,566
Increase (Decrease)	43,930	41,452	51,432
Street Maintenance Reserve	0	0	93,566
<u>Total Available Cash in Excess of Reserves</u>	44,575	42,134	0

CITY OF ROLLINGWOOD
 2016-2017 MUNICIPAL BUDGET
 Adopted 9/21/2016
 FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

PROJECTED CASH BALANCES

	ADOPTED (REVISED) BUDGET 2015-2016	ESTIMATED ENDING BUDGET 2015-2016	PROPOSED BUDGET 2016-2017
Court Security Fund			
Beginning Cash Balance	15,195	15,321	12,421
Revenues	1,250	1,600	1,650
Expenditures	(100)	(4,500)	(100)
<u>Projected Ending Cash Balance</u>	16,345	12,421	13,971
Increase (Decrease)	1,150	(2,900)	1,550
Court Security Reserve	0	0	0
<u>Total Available Cash in Excess of Reserves</u>	16,345	12,421	13,971
	ADOPTED (REVISED) BUDGET 2015-2016	ESTIMATED ENDING BUDGET 2015-2016	PROPOSED BUDGET 2016-2017
Court Technology Fund			
Beginning Cash Balance	2,809	4,548	2,938
Revenues	1,500	2,000	2,000
Expenditures	(3,250)	(3,610)	(3,250)
<u>Projected Ending Cash Balance</u>	1,059	2,938	1,688
Increase (Decrease)	(1,750)	(1,610)	(1,250)
Court Technology Reserve	0	0	0
<u>Total Available Cash in Excess of Reserves</u>	1,059	2,938	1,688
	ADOPTED (REVISED) BUDGET 2015-2016	ESTIMATED ENDING BUDGET 2015-2016	PROPOSED BUDGET 2016-2017
Court Efficiency Fund			
Beginning Cash Balance	114	114	114
Revenues	100	100	100
Expenditures	(100)	(100)	(100)
<u>Projected Ending Cash Balance</u>	114	114	114
Increase (Decrease)	0	0	0
Court Efficiency Reserve	0	0	0
<u>Total Available Cash in Excess of Reserves</u>	114	114	114

CITY OF ROLLINGWOOD
2016-2017 MUNICIPAL BUDGET
Adopted 9/21/2016
FOR THE PERIOD OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

PROJECTED CASH BALANCES

	ADOPTED (REVISED) BUDGET 2015-2016	ESTIMATED ENDING BUDGET 2015-2016	PROPOSED BUDGET 2016-2017
Police Forfeiture Fund			
Beginning Cash Balance	16	648	648
Revenues	0	0	0
Expenditures	0	0	0
<u>Projected Ending Cash Balance</u>	16	648	648
 Increase (Decrease)	 0	 0	 0
 Police Forfeiture Fund	 0	 0	 0
<u>Total Available Cash in Excess of Reserves</u>	16	648	648

CITY OF ROLLINGWOOD OUTSTANDING BOND INDEBTEDNESS

2016-2017 Fiscal Year

The City of Rollingwood has four General Obligation bonds outstanding at the beginning of the 2016-2017 Fiscal Year. These bonds are the Series 2012A, Series 2012B, the Series 2014 for water improvements, and the Series 2014 for street improvements.

Series 2012A (Taxable)

- The Series 2012A issue has an original outstanding Principal of \$2,755,000 and a total Interest amount of \$410,280 through the life of the bond.
- As of the beginning of the 2016-2017 Fiscal Year, the outstanding Principal amount will be \$2,005,000 and the outstanding Interest amount will be \$209,120.
- Annual Series 2014A Debt Service payments for the 2016-2017 Fiscal Year total \$317,770 with \$265,000 to be made toward the outstanding Principal and \$52,770 to be paid toward Interest.
- As of the end of the 2016-2017 Fiscal Year, the outstanding Principal amount will be \$1,740,000 and the outstanding Interest amount will be \$156,350.
- The first Interest Debt Service payment was made on February 1, 2014
- The first Principal Debt Service payment was made on August 1, 2014.
- The final Debt Service Principal and Interest payment for the Series 2012A is scheduled for August 1, 2023.

Series 2012B (Tax-Exempt)

- The Series 2012B issue has an original outstanding Principal of \$9,665,000 and a total Interest amount of \$8,196,950 through the life of the bond.
- As of the beginning of the 2016-2017 Fiscal Year, the outstanding Principal amount will be \$9,665,000 and the outstanding Interest amount will be \$7,155,350.
- Annual Series 2012B Debt Service payments for the 2016-2017 Fiscal Year total \$347,200, in which all is to be paid toward Interest.
- As of the end of the 2016-2017 Fiscal Year, the outstanding Principal amount will be \$9,665,000 and the outstanding Interest amount will be \$6,808,150.
- The first Interest Debt Service payment was made on February 1, 2014
- The first Principal Debt Service payment is scheduled to be made on August 1, 2024.
- The final Debt Service Principal and Interest payment for the Series 2012B is scheduled for August 1, 2045.

Debt Service Payment Structure for the Series 2012A and Series 2012 B Bonds

- The first Debt Service Principal payment for the Series 2012B Bonds is scheduled to be due one year after the final Debt Service Principal and Interest payment for the Series 2012A Bonds.
- This timing results in approximately the same amount of Debt Service Principal and Interest payments to be made for the 2023-2024 fiscal year as in the previous fiscal year.

Series 2014 Water and Streets Bonds (Tax-Exempt)

- The Series 2014 Water Bonds were issued in the amount of \$905,000.
- The Series 2014 Street Bonds were issued in the amount of \$1,965,000.
- After \$35,000 of issuance costs, the Series 2014 issue has a combined original outstanding Principal of \$2,835,000 and a total combined Interest amount of \$1,139,466.67 through the life of the bond.
- As of the beginning of the 2016-2017 Fiscal Year, the outstanding Principal amount will be \$2,630,000 and the outstanding Interest amount will be \$933,275.
- Annual Series 2014 Bonds Debt Service payments for the 2016-2017 Fiscal Year total \$195,400 with \$105,000 to be made toward the outstanding Principal and \$90,400 to be made toward outstanding Interest.
- As of the end of the 2016-2017 Fiscal Year, the outstanding Principal amount will be \$2,525,000 and the outstanding Interest amount will be \$842,875.
- The first Interest Debt Service payment was made on February 1, 2015.
- The first Principal Debt Service payment was made on August 1, 2015.
- The final Debt Service Principal and Interest payment for the Series 2014 is scheduled for August 1, 2034.

Total Debt Service Positions

- As of the beginning of the 2016-2017 Fiscal Year, the total outstanding Principal amount for all bonds will be \$14,300,000 and the total outstanding Interest will be \$8,297,745.
- Annual Debt Service payments for the 2016-2017 Fiscal Year total \$860,370 with \$370,000 to be made toward the outstanding Principal and \$490,370 to be made toward the outstanding Interest.
- As of the end of the 2016-2017 Fiscal Year, the outstanding Principal amount will be \$13,930,000 and the outstanding Interest amount will be \$7,807,375.

DEBT SERVICE AS OF 09/30/15

	Series 2012 A			Series 2012B			Series 2014			Total Debt Service		
	Principal	Interest	Total Debt Service	Principal	Interest	Total Debt Service	Principal	Interest	Total Debt Service	Principal	Interest	Total Debt Service
02/01/14		36,410.00			173,600.00							
08/01/14	245,000.00	36,410.00	317,820.00		173,600.00	347,200.00			90,400.00	245,000.00	210,010.00	665,020.00
02/01/15		33,960.00			173,600.00						271,926.67	
08/01/15	250,000.00	33,960.00	317,920.00		173,600.00	347,200.00	100,000.00	64,366.67	212,641.67	350,000.00	255,835.00	877,761.67
02/01/16		30,210.00			173,600.00						250,585.00	
08/01/16	255,000.00	30,210.00	315,420.00		173,600.00	347,200.00	105,000.00	46,775.00	198,550.00	360,000.00	250,585.00	861,170.00
02/01/17		26,385.00			173,600.00						245,185.00	
08/01/17	265,000.00	26,385.00	317,770.00		173,600.00	347,200.00	105,000.00	45,200.00	195,400.00	370,000.00	245,185.00	860,370.00
02/01/18		22,410.00			173,600.00						239,635.00	
08/01/18	270,000.00	22,410.00	314,820.00		173,600.00	347,200.00	110,000.00	43,625.00	197,250.00	380,000.00	239,635.00	859,270.00
02/01/19		18,360.00			173,600.00						233,935.00	
08/01/19	280,000.00	18,360.00	316,720.00		173,600.00	347,200.00	115,000.00	41,975.00	198,950.00	395,000.00	233,935.00	862,870.00
02/01/20		14,160.00			173,600.00						227,435.00	
08/01/20	290,000.00	14,160.00	318,320.00		173,600.00	347,200.00	120,000.00	39,675.00	199,350.00	410,000.00	227,435.00	864,870.00
02/01/21		11,260.00			173,600.00						222,135.00	
08/01/21	295,000.00	11,260.00	317,520.00		173,600.00	347,200.00	125,000.00	37,275.00	199,550.00	420,000.00	222,135.00	864,270.00
02/01/22		7,867.50			173,600.00						216,242.50	
08/01/22	300,000.00	7,867.50	315,735.00		173,600.00	347,200.00	130,000.00	34,775.00	199,550.00	430,000.00	216,242.50	862,485.00
02/01/23		4,117.50			173,600.00						209,892.50	
08/01/23	305,000.00	4,117.50	313,235.00		173,600.00	347,200.00	135,000.00	32,175.00	199,350.00	440,000.00	209,892.50	859,785.00
02/01/24					173,600.00						203,075.00	
08/01/24				305,000.00	173,600.00	652,200.00	140,000.00	29,475.00	198,950.00	445,000.00	203,075.00	851,150.00
02/01/25					169,025.00						196,400.00	
08/01/25				315,000.00	169,025.00	653,050.00	145,000.00	27,375.00	199,750.00	460,000.00	196,400.00	852,800.00
02/01/26					164,300.00						189,500.00	
08/01/26				320,000.00	164,300.00	648,600.00	150,000.00	25,200.00	200,400.00	470,000.00	189,500.00	849,000.00
02/01/27					159,500.00						182,450.00	
08/01/27				330,000.00	159,500.00	649,000.00	150,000.00	22,950.00	195,900.00	480,000.00	182,450.00	844,900.00
02/01/28					154,550.00						175,250.00	
08/01/28				340,000.00	154,550.00	649,100.00	155,000.00	20,700.00	196,400.00	495,000.00	175,250.00	845,500.00
02/01/29					149,450.00						167,825.00	
08/01/29				355,000.00	149,450.00	653,900.00	160,000.00	18,375.00	196,750.00	515,000.00	167,825.00	850,650.00
02/01/30					144,125.00						159,700.00	
08/01/30				365,000.00	144,125.00	653,250.00	165,000.00	15,575.00	196,150.00	530,000.00	159,700.00	849,400.00
02/01/31					138,650.00						151,337.50	
08/01/31				375,000.00	138,650.00	652,300.00	170,000.00	12,687.50	195,375.00	545,000.00	151,337.50	847,675.00
02/01/32					133,025.00						142,737.50	
08/01/32				390,000.00	133,025.00	656,050.00	180,000.00	9,712.50	199,425.00	570,000.00	142,737.50	855,475.00
02/01/33					127,175.00						133,737.50	
08/01/33				400,000.00	127,175.00	654,350.00	185,000.00	6,562.50	198,125.00	585,000.00	133,737.50	852,475.00
02/01/34					120,175.00						123,500.00	
08/01/34				415,000.00	120,175.00	655,350.00	190,000.00	3,325.00	196,650.00	605,000.00	123,500.00	852,000.00
02/01/35					112,912.50						112,912.50	
08/01/35				430,000.00	112,912.50	655,825.00				430,000.00	112,912.50	655,825.00
02/01/36					105,387.50						105,387.50	
08/01/36				445,000.00	105,387.50	655,775.00				445,000.00	105,387.50	655,775.00
02/01/37					97,600.00						97,600.00	
08/01/37				465,000.00	97,600.00	660,200.00				465,000.00	97,600.00	660,200.00
02/01/38					88,300.00						88,300.00	
08/01/38				485,000.00	88,300.00	661,600.00				485,000.00	88,300.00	661,600.00
02/01/39					78,600.00						78,600.00	
08/01/39				505,000.00	78,600.00	662,200.00				505,000.00	78,600.00	662,200.00
02/01/40					68,500.00						68,500.00	
08/01/40				525,000.00	68,500.00	662,000.00				525,000.00	68,500.00	662,000.00
02/01/41					58,000.00						58,000.00	
08/01/41				545,000.00	58,000.00	661,000.00				545,000.00	58,000.00	661,000.00
02/01/42					47,100.00						47,100.00	
08/01/42				565,000.00	47,100.00	659,200.00				565,000.00	47,100.00	659,200.00
02/01/43					35,800.00						35,800.00	
08/01/43				575,000.00	35,800.00	646,600.00				575,000.00	35,800.00	646,600.00
02/01/44					24,300.00						24,300.00	
08/01/44				595,000.00	24,300.00	643,600.00				595,000.00	24,300.00	643,600.00
02/01/45					12,400.00						12,400.00	
08/01/45				620,000.00	12,400.00	644,800.00				620,000.00	12,400.00	644,800.00
	2,755,000.00	410,280.00	3,165,280.00	9,665,000.00	8,196,950.00	17,861,950.00	2,835,000.00	1,139,466.67	4,064,866.67	15,255,000.00	9,746,696.67	25,001,696.67

End of 2015-2016 Fiscal Year

Amounts Paid	750,000.00	201,160.00	951,160.00	0.00	1,041,600.00	1,041,600.00	205,000.00	206,191.67	501,591.67	955,000.00	1,448,951.67	2,403,951.67
Balance	2,005,000.00	209,120.00	2,214,120.00	9,665,000.00	7,155,350.00	16,820,350.00	2,630,000.00	933,275.00	3,563,275.00	14,300,000.00	8,297,745.00	22,597,745.00

End of 2016-2017 Fiscal Year

Amounts Paid	1,015,000.00	253,930.00	1,268,930.00	0.00	1,388,800.00	1,388,800.00	310,000.00	296,591.67	696,991.67	1,325,000.00	1,939,321.67	3,264,321.67
Balance	1,740,000.00	156,350.00	1,896,350.00	9,665,000.00	6,808,150.00	16,473,150.00	2,525,000.00	842,875.00	3,367,875.00	13,930,000.00	7,807,375.00	21,737,375.00

Source: City of Rollingwood Total Debt Service Report
 June 2, 2014
 Jim Gilley
 US Capital Advisors LLC
 1330 Post Oak Blvd, Suite 900
 Houston, Texas 77056

EMPLOYEE EXPENDITURES FOR 2015-2016 FISCAL YEAR BEFORE DISTRIBUTION PERCENTAGES

	Base Rate	License Incentive	Total Rate	Longivity Amount	Annual Salary	Social Sec FICA	TMRS	Health & Dental	Life	AD&D	LTD/ STD	Workers Comp	Total Cost
Administration													
City Administrator	99,000.00	7,000.00	0.00	189.00	106,189.00	8,123.46	9,437.55	5,982.96	35.04	3.72	0.00	336.41	130,108.13
City Secretary	70,040.00	0.00	0.00	612.00	70,652.00	5,404.88	6,279.20	5,982.96	23.32	2.47	0.00	223.83	88,568.65
Admin. Support	17.00	0.00	17.00	72.00	35,432.00	2,710.55	3,149.02	5,982.96	11.69	1.24	0.00	112.25	47,399.71
A/P and Payroll Clk	25.00	0.00	25.00	0.00	31,200.00	2,386.80	N/A	N/A	N/A	N/A	0.00	98.84	33,685.64
Summer Intern	10.00	0.00	10.00	0.00	2,567.50	196.41	N/A	N/A	N/A	N/A	0.00	8.13	2,772.05
					246,040.50	18,822.10	18,865.76	17,948.88	70.05	7.43	0.00	779.46	302,534.18
Police													
Chief of Police	87,550.00	0.00	0.00	1,167.00	88,717.00	6,786.85	7,884.72	5,982.96	29.28	3.11	0.00	2,591.96	111,995.87
Lieutenant	31.80	0.00	31.80	813.00	66,957.00	5,122.21	5,950.80	5,982.96	22.10	2.34	0.00	1,956.22	85,993.63
Sargent	28.77	0.00	28.77	699.00	60,540.60	4,631.36	5,380.55	5,982.96	19.98	2.12	0.00	1,768.75	78,326.31
Officer-I	22.46	0.00	22.46	72.00	46,788.80	3,579.34	4,158.35	5,982.96	15.44	1.64	0.00	1,366.98	61,893.52
Officer-II	22.46	0.00	22.46	141.00	46,857.80	3,584.62	4,164.49	5,982.96	15.46	1.64	0.00	1,369.00	61,975.97
Officer-II	24.23	0.00	24.23	351.00	50,749.40	3,882.33	4,510.35	5,982.96	16.75	1.78	0.00	1,482.69	66,626.26
Detective	27.76	0.00	27.76	261.00	58,001.80	4,437.14	5,154.91	5,982.96	19.14	2.03	0.00	1,694.58	75,292.56
Officer-II	24.23	0.00	24.23	231.00	50,629.40	3,873.15	4,499.69	5,982.96	16.71	1.77	0.00	1,478.19	66,482.87
Officer-I	22.46	0.00	22.46	72.00	46,788.80	3,579.34	4,158.35	5,982.96	15.44	1.64	0.00	1,366.98	61,893.52
Reserves - 2*	0.00	0.00	0.00	0.00	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00	79.24	2,479.24
Holiday Pay Coverage					13,083.12	1,000.86	1,162.76	0.00	4.32	0.46	0.00	382.24	15,633.75
Vacation Pay Coverage					10,902.60	834.05	968.97	0.00	3.60	0.38	0.00	318.53	13,028.13
Sick Time Pay Coverage					4,361.04	333.62	387.59	0.00	1.44	0.15	0.00	127.41	5,211.25
*Reserve calculation for W/C only-not included in Salary Total					544,377.36	41,644.87	48,381.54	53,846.64	179.64	19.05	0.00	15,983.77	706,832.87
Public Works													
P/W Director	63,345.02			462.00	63,807.02	4,881.24	5,670.85	5,982.96	21.06	2.23	0.00	2,555.96	82,921.31
Laborer	17.50	0.00	17.50	672.00	37,072.00	2,836.01	3,294.77	5,982.96	12.23	1.30	0.00	1,485.02	50,684.29
Laborer	17.50	0.50	18.00	648.00	38,088.00	2,913.73	3,385.07	5,982.96	12.57	1.33	0.00	1,525.71	51,909.38
Summer Intern	10.00				2,567.50	196.41	N/A	N/A	N/A	N/A	0.00	102.85	2,866.76
					141,534.52	10,827.39	12,350.69	17,948.88	45.86	4.86	0.00	5,669.53	188,381.74
Municipal Court													
Judge				N/A	19,776.00	1,512.86	N/A	N/A	N/A	N/A		62.65	21,351.51
Court Clerk	18.50		18.50	180.00	38,660.00	2,957.49	3,435.91	5,732.64	12.76	1.35		122.47	50,922.62
					58,436.00	4,470.35	3,435.91	5,732.64	12.76	1.35	0.00	185.13	72,274.14
					990,388.38	75,764.71	83,033.90	95,477.04	308.31	32.70	0.00	22,617.89	1,270,022.93