

Gun Barrel City



2018/2019

Budget



1716 WEST MAIN STREET • GUN BARREL CITY, TEXAS 75156

July 24, 2018

Mayor David Skains
Members of the City Council
Citizens of the City of Gun Barrel City

Re: Proposed Budget

Mayor Skains, City Council, and Citizens of the City of Gun Barrel City,

It is my pleasure to present the Recommended 2018-2019 Budget, the third budget I have had the privilege of developing as your City Manager. Through the leadership of the governing body and diligence of staff, we have crafted a prudent financial plan for the great city of Gun Barrel City.

The 2018-2019 budget includes a 1.09 percent increase in the sales tax revenue. This sales tax revenue will continue to position the City to meet the public needs of our great city. The total budget for all funds is \$3,566,894, which is an increase of .52 percent, compared to 2017-2018 expenditures of \$3,548,601. The increase is attributed to Cedar Creek Lake Reservoir being full.

In the 2018-2019 budget, there are seven goals to achieve. First, complete a Request for Proposal process to have a new Comprehensive Plan completed. Second, upgrade computers within our Police Department. Third, pertains to our code enforcement and additional funds for property clean up. Four and five is four sets of bunker gear plus helmets and hydraulic tools for our Fire Department. Six and seven is solar lighting in our park and an all-terrain utility vehicle for our Parks and Recreation Department.

We are required to have an approved budget on or before August 1 per our City Charter, Section 7.02. Please feel free to come in and visit with me if you have any questions.

Sincerely,

A handwritten signature in blue ink that reads "Bret Bauer".

Bret Bauer
City of Gun Barrel City
City Manager

**CITY OF GUN BARREL CITY, TEXAS
FISCAL YEAR 2018/2019
ANNUAL BUDGET**

This budget will raise the same amount of revenue from property taxes by last year's budget by an amount of \$0.00 which is a 0% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$0.00.

CITY COUNCIL RECORD VOTE

The members of the governing body voted to adopt Ordinance #0-2018-007, adopting the City's budget for the 2018/2019 fiscal year:

Mayor Pro Tem	Linda Rankin	For
Council Member	Anne Mullins	For
Council Member	Ron Wyrick	For
Council Member	Rob Rea	For
Council Member	VACANT SEAT	

MUNICIPAL PROPERTY TAX RATES

TAX RATE	Adopted FY2017-2018	Proposed FY2018-2019
Property Tax Rate	\$0.000000	\$0.000000
Effective Tax Rate	0.000000	0.000000
Effective Maintenance and Operations Tax Rate	0.000000	0.000000
Rollback Tax Rate	0.000000	0.000000
Debt Rate	0.000000	0.000000

MUNICIPAL DEBT OBLIGATIONS

The total amount of outstanding municipal debt obligations (including principal and interest) secured by property taxes is \$0.00.

TABLE OF CONTENTS

2018-2019 BUDGET

General Fund Budget Summary	1
Departmental Summaries	
Revenue	2
Mayor & Council	7
Administration	9
City Secretary	13
Treasurer	15
Municipal Court.....	17
Municipal Building.....	19
Police.....	21
Building/Code Enforcement.....	25
Fire	28
Streets	32
Parks	36
Animal Control.....	39
Debt Service	41
Five Year Capital Improvement Program	44
Payroll Classification Schedule	45
Position Categorization	46
Salary Schedule.....	48
SPECIAL FUNDS	50
Street Sales Tax 18/19 Budget	52
Reserve Fund 18/19 Budget	53
Hotel/Motel Fund 18/19 Budget	54
Festival Fund 18/19 Budget.....	55
Ordinance #0-2018-007 Adopting 18/19 Budget	56
Ordinance #0-2018-009 Setting the Tax Rate	58

**GENERAL FUND SUMMARY
FOR FISCAL YEAR 2018-2019**

<u>ANTICIPATED 2018-2019 REVENUES</u>		
Sales & Use Tax		2,789,012
Street Sales and Use Tax		41,000
Beverage Tax		45,551
BINGO Allocation		22,830
Business & Franchise taxes		349,366
Licenses & permits		106,353
Fines & Penalties		158,463
Fees & Interlocal Agreements		17,236
Miscellaneous Revenues		37,083
TOTAL GENERAL FUND REVENUES		3,566,894
<u>ANTICIPATED 2018-2019 EXPENDITURES</u>		
Mayor & Council		4,000
Administration		467,350
City Secretary		86,588
Treasurer		96,310
Municipal Court		134,336
Municipal Buildings		73,676
Police		1,246,922
Building/Code Enforcement		269,036
Fire		401,487
Streets		480,753
Parks		107,063
Animal Control		67,303
Debt Service		132,070
TOTAL GENERAL FUND EXPENDITURES		3,566,894
Street Sales and Use Tax Revenue		459,474
Street Sales and Use Tax Expense		459,474
Public Enhancement Revenue (Water Franchise)		37,799
Public Enhancement Expense (Water Franchise)		37,799

FY 2018-2019 REVENUE DETAIL

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	Taxes/Business Franchise				
	Transfer from Reserve Fund	-	-	-	-
4104	Sales & Use Tax	2,551,988	2,646,246	2,759,012	2,789,012
41041	Sales & Use Tax STREETS	51,000	41,000	41,000	41,000
4105	Beverage Tax	35,000	35,000	39,151	45,551
4107	BINGO Allocation	20,000	25,622	27,547	22,830
41061	Electric Franchise	229,542	223,298	222,000	213,700
41062	Telephone Franchise	9,744	9,303	10,244	11,067
41063	Cable TV Franchise	23,969	24,703	32,984	44,207
41066	Trash Collection Franchise	33,757	30,062	36,100	42,593
41067	Water Franchise	36,043	30,220	36,943	37,799
	SUB-TOTAL	2,991,043	3,065,454	3,204,981	3,247,759
	Licenses & Permits				
4201	Liquor Permit	1,295	2,273	350	3,500
4204	Food Service/Handlers Permit	7,643	6,848	6,518	-
4207	Fence Permit	2,045	2,013	1,846	2,281
4208	Sign Permits	1,476	1,503	2,509	2,898
42091	HUD Home Permit	937	1,093	1,436	2,344
42092	Garage Sale Permit	3,198	3,096	2,644	2,592
4210	Occupancy Permit	5,070	5,258	4,590	4,110
4212	Misc Permits	3,133	2,400	2,162	2,249
4215	Residential Permit-New	6,750	6,500	12,538	11,135
4216	Residential Permit-Misc	22,257	22,500	25,755	31,533
4216-1	ESI Inspections			12,900	4,800
4217	Commercial Permit-New	3,000	5,000	5,000	5,000
4218	Commercial Permit-Misc	8,000	15,000	18,317	18,660
4219	Alarm Permit	1,700	2,500	1,600	1,394
4224	Animal Impound Permit	6,358	1,607	1,531	1,670
4227	Trades Registration	8,663	9,500	12,175	12,188
	SUB-TOTAL	81,525	87,091	111,871	106,354
	Fines & Penalties				
4301	Fines	133,307	133,307	146,237	135,082
4303	Credit Card Fees	1,001	1,001	1,087	-
4304	Arrest Fees	3,774	3,774	4,275	3,931
4305	Warrant Fees	13,579	13,579	16,230	15,856
4306	Time Payment Fees	4,093	4,093	4,411	3,593
	SUB-TOTAL	155,754	155,754	172,240	158,462

FY 2018-2019 REVENUE DETAIL

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-9 BUDGET
	Fees				
4501	P&Z BOA Fee	2,150	750	2,338	2,444
4502	Interlocal Agreements	13,537	14,000	14,000	14,267
4505	Wrecker License & Permit Fees	525	525	525	525
	SUB-TOTAL	16,212	15,275	16,863	17,236
	Miscellaneous Revenues				
4602	Interest Income	1,802	1,900	2,325	2,896
4603	Other Revenue	12,515	2,400	3,149	5,830
4604	Pay Phone Commission	400	400	451	-
4606	Recovery of Expenditures	-	5,000	5,000	5,000
4607	Grant Proceeds	10,280	2,700	2,700	2,700
4608	Street Lights	3,670	3,831	3,563	2,535
4609	Rent of City Buildings	6,000	6,000	18,000	15,000
4610	Auction	1,000	1,000	1,000	1,000
4611	Park Concession	300	300	300	-
4612	Park Rental	8,355	-	750	1,200
4615	Warrants/Housing/Communications	6,530	4,590	4,705	-
4616	Credit Card Fees	516	750	703	922
	SUB-TOTAL	51,368	28,871	42,646	37,083
	DIVISION TOTAL	3,295,902	3,352,445	3,548,601	3,566,894

REVENUE

- 4104 SALES AND USE TAX: Revenues collected by the State for the 2% sales tax (8.25 total) received from Gun Barrel City Businesses. (Paid monthly)
- 41041 SALES AND USE TAX ROADS: Portion of the 2% sales tax voted in the 2016 Election to be used for street maintenance/reconstruction/repairs. **2018/2019 - This money will be moved to a separate account Gun Barrel City Street Sales Tax \$459,474. \$41,000 will be used for Maintenance of Streets.**
- 4105 BEVERAGE TAX: Alcohol/Liquor Tax received quarterly from the States for sales in Gun Barrel City. (Paid quarterly)
- 4107 BINGO ALLOCATION: To include the City's portion (2 ½%) of the 5% tax on all BINGO winnings.
- 41061 ELECTRIC FRANCHISE: Franchise agreement for 2% of gross receipts for electric service in Gun Barrel City. (Paid once a year)
- 41062 TELEPHONE FRANCHISE: Franchise agreement set by the Public Utilities Commission for the number of telephone access lines in Gun Barrel City. (Paid quarterly)
- 41063 CABLE TV FRANCHISE: Franchise agreement with Suddenlink Cable for 5% of gross receipts. (Paid quarterly)
- 41066 TRASH COLLECTION FRANCHISE: Franchise agreement with Republic Waste for 5% of gross receipts. (Paid quarterly)
- 41067 WATER FRANCHISE: Franchise agreement with East Cedar Creek Fresh Water for 2.5% of gross water receipts and 2.5% of gross sewer receipts. 50% will go into General Fund and 50% will go in a separate account for Public Enhancements.
- 4201 LIQUOR PERMIT: Permit fees for the sale of beer/alcohol in Gun Barrel City. (Renews every two years).
- 4204 FOOD SERVICE/FOOD HANDLERS PERMIT: **Ordinance #0-2018-003 adopted March 23, 2018 designating the Texas Department of State Health Services as the regulatory authority for the purpose of regulating food establishments located in the city limits.**
- 4207 FENCE PERMIT: A \$60 inspection fee per fence.
- 4208 SIGN PERMIT: A \$60 fee per inspection for signs.
- 42091 HUD HOME PERMIT: A fee of \$125 to bring a move a mobile home into Gun Barrel City.
- 42092 GARAGE SALE PERMIT: A minimum fee of \$5 (maximum of \$8 with signs)
- 4210 OCCUPANCY PERMIT: A \$120 permit fee for any new business, change in business or relocation of a business.
- 4212 MISC PERMIT: Any permit fees required for vending machines, carnival, peddler, culverts or other misc permits.
- 4215 RESIDENTIAL PERMIT-NEW: All permit fees associated with building new homes.
- 4216 RESIDENTIAL PERMIT-EXISTING: All permit fees associated with existing residential construction.

- 4216-1 ESI INSPECTIONS: A fee of \$25 for electrical inspections on all residential and commercial buildings for electrical service.
- 4217 COMMERCIAL PERMIT-NEW: All permit fees associated with building new commercial buildings.
- 4218 COMMERCIAL PERMIT-EXISTING: All permit fees associated with existing commercial construction.
- 4219 ALARM PERMIT: Annual permit fee of \$50 due annually to any resident or business who has an active alarm.
- 4224 ANIMAL IMPOUND FEE: Fees associated with the handling and care of animals.
- 4227 TRADES REGISTRATION: A \$100 registration fee for any contractor doing business in Gun Barrel City. (Renews annually)
- 4301 FINES: The City's portion of the collection of fees in criminal and civil matters.
- 4303 CREDIT CARD FEES: A 3% service charge for accepting payments by credit card at the Court.
- 4304 ARREST FEE: A \$5 fees assessed to those who are arrested by a local police officer without and active warrant.
- 4305 WARRANT FEE: A \$50 fee for executing and or processing a warrant or capias by a peace officer.
- 4306 TIME PAYMENT FEE: The city received 40% of the \$25 fee for being on a time payment plan.
- 4501 P&Z/BOA FEE: Fees associated with Planning and Zoning and Board of Adjustments
- 4502 INTERLOCAL AGREEMENTS: Agreement between Henderson County and the Gun Barrel City Fire Department for responding to calls in the County.
- 4505 WRECKER LICENSE: Annual fee for Wrecker Companies.
- 4602 INTEREST INCOME: Interest earned monthly on the General Fund and CDS. (Some CDS earn quarterly)
- 4603 OTHER REVENUE: Misc revenue received by the City. (Police/Fire reports, fingerprints, Dr. Pepper commission etc)
- 4604 PAY PHONE COMMISSION: A % of the net profits generated by monthly use of the pay phones in the City jail.
- 4606 RECOVERY OF EXPENDITURES: Reimbursement for misc expenses that are to be paid back to the City.
- 4607 GRANT PROCEEDS: Any money received from Grants (ETCOG, Texas Forestry Service etc). **2018/2019 FD Workman's Comp Grant \$2700**
- 4608 STREET LIGHTS: Money received from POA Subdivisions (Loon Bay 10 street lights, Arbolado 5 street lights and Willowood 12 street lights) for street lights paid for by the City.

- 4609 RENT FROM CITY BUILDINGS: Any money received for the rental of City buildings (EMS \$500 a month, EDC \$750 a month).
- 4610 AUCTION: Money received for selling City property at local auctions.
- 4612 PARK RENTAL: Fees associated with using the baseball fields.
- 4615 WARRANTS/HOUSING/COMMUNICATIONS: Agreements with other cities to handle warrants, housing and communications.
- 4616 CREDIT CARD FEES: A 3% service charge for accepting payments by credit card at City Hall.

**FY 2018-2019 EXPENDITURE DETAIL
MAYOR COUNCIL 00**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	SUPPLIES				
5201	Mayor/Council Expense	790	4,000	4,000	4,000
	SUB-TOTAL	790	4,000	4,000	4,000
	DIVISION - SUBTOTAL	790	4,000	4,000	4,000

MAYOR & CITY COUNCIL

5201 MAYOR/COUNCIL EXPENSE: To include any expenses incurred by the Mayor and City Council. (TML Conference for 3 elected officials each year on a 2 year rotation of newly elected officials)

**FY 2018-2019 EXPENDITURE DETAIL
ADMINISTRATION 10**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	PERSONNEL SERVICES				
5101	Salaries & Wages	130,659	107,183	109,327	109,327
5103	Service Incentive Pay	785	30	90	150
5105	Commuting Benefit	780	-	-	-
5122	Fee Basis - Legal	60,000	46,000	46,000	46,000
5127	Fee Basis - Public Relations	6,695	24,000	30,000	30,000
5129	Fee Basis-Engineering/Consulting	33,000	20,000	20,000	50,000
5140	Texas Municipal Retirement	7,550	6,883	7,025	7,160
5150	Social Security/Medicare	10,115	8,202	8,370	8,375
5151	Unemployment Insurance	547	547	547	162
5152	Workmen's Compensation	169	171	171	149
5160	Health Insurance	14,055	8,452	9,600	9,733
5170	Physicals, Drug Screening	-	-	-	-
	SUB-TOTAL	264,355	221,468	231,130	261,056
	SUPPLIES				
5201	Office & Operating Supplies	9,000	9,000	9,000	9,000
5203	Office Equipment/Furniture	-	-	-	-
5205	Employee Recognition & Awards	500	500	2,500	2,500
5230	Motor Fuel	1,834	-	-	-
	SUB-TOTAL	11,334	9,500	11,500	11,500
	MAINTENANCE/CONTRACTUAL				
5301	Communications	11,716	11,000	11,000	11,000
5302	Postage	3,798	3,800	3,800	4,500
5305	Dues & Subscriptions	5,235	6,000	7,000	7,000
5309	Insurance & Bonds	50,650	50,000	65,000	66,547
5311	Lease of Equipment	2,700	6,000	6,000	5,804
5322	Tuition & Education	541	2,700	2,500	2,500
5323	Meals & Lodging Expense	750	2,500	3,000	3,000
5330	Travel	50	2,000	3,000	3,000
5354	Maintenance of Auto	500	-	-	-
5358 01	Maintenance of Computer System	13,845	13,000	13,000	13,000
5359	Maintenance of Other			1,500	1,500
	SUB-TOTAL	89,785	97,000	115,800	117,851
	OTHER SERVICES				
5361	Credit Card Fees	1,500	1,500	2,500	2,500
5364	Contingency	1,918	-	10,000	10,000
5364 4	Library Services Agreement	1,500	1,500	1,500	1,500
5367	Street Lights	25,000	10,000	20,000	20,000
5368	380 Agreements	14,000	38,064	38,064	42,943
	SUB-TOTAL	43,918	51,064	72,064	76,943

**FY 2018-2019 EXPENDITURE DETAIL
ADMINISTRATION 10**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	CAPITAL OUTLAY				
5402	Land and Buildings	-	-	-	-
5480	Machinery/Equipment/Implements	10,000	-	-	-
	SUB-TOTAL	10,000	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	419,392	379,032	430,494	467,350

ADMINISTRATION

- 5101 SALARIES: To include salaries for City Manager.
- 5103 SERVICE INCENTIVE PAY: Incentive Pay for all City Employees, calculated at \$5.00 per month of service.
- 5122 LEGAL: All legal fees incurred for city.
- 5127 FEE BASIS-OTHER PUBLIC RELATIONS: To include trash off, fireworks, local events and professional fees.
- 5129 FEE BASIS-Engineering/CONSULTING: To include any City Engineering and Consulting Fees. **2018/2019 \$50,000 Comp Plan – Texas A&M.**
- 5140 TEXAS MUNICIPAL RETIREMENT: City share in 2018 is 6.54%, City share in 2019 will be %.
- 5150 SOCIAL SECURITY / MEDICARE: City share is 7.65% of employee's gross salary.
- 5151 UNEMPLOYMENT INSURANCE: TWC taxes for City Manager.
- 5152 WORKMEN'S COMPENSATION INS: Insurance premiums on employees injured or disabled through job related injuries and accidents.
- 5160 HEALTH INSURANCE: Employee coverage. (Health, Dental, Vision and Life)
- 5170 PHYSICALS, DRUG SCREENING: New hire screening.
- 5201 OFFICE / OPERATING SUPPLIES: To include supplies necessary for use in the operation of an office such as paper, pencils, pens and any other necessary supply for City Hall.
- 5203 OFFICE EQUIPMENT/FURNITURE: Any type of furniture or equipment to be used in an office such as calculators, fax machines, desks, chairs and any other necessary supply.
- 5205 EMPLOYEE RECOGNITION & AWARDS: Banquets, Luncheons and other yearly employee awards.
- 5220 MINOR TOOLS & APPARATUS: Any small purchase for tools or cords, or such for Administrative personnel.
- 5230 MOTOR FUEL: All fuel purchased for administration.
- 5301 COMMUNICATIONS: Telephone and internet services for City Hall.
- 5302 POSTAGE: Postage expense for all City Departments.
- 5304 PRINTING & REPRODUCTION: Any bulk printing or copying materials needed.
- 5305 DUES & SUBSCRIPTIONS: TML and other professional dues.
- 5309 INSURANCE & BONDS: Property & Liability (for all departments), Errors & omissions, bond for City Manager, employee dishonesty bond.
- 5311 LEASE OF EQUIPMENT: Copier Rental, Postage Machine & Scale Rental.
- 5322 TUITION & EDUCATION: Administrative personnel seminars and books.

- 5323 MEALS & LODGING EXPENSE: Travel expenses Administrative personnel.
- 5330 TRAVEL: To include any mileage for Administrative personnel.
- 5354 MAINTENANCE OF AUTO: To include any repairs or maintenance of the City Manager vehicle.
- 5358 .01 MAINTENANCE OF COMPUTER SYSTEM: To include client support, software license fees, hardware maintenance agreements, hardware or software upgrades and back up systems for City Hall. **2018/2019 \$7270.00 for Connect CTY, \$975 for annual website, \$2400 AV Capture and \$2355 for computer support.**
- 5359 MAINTENANCE OF OTHER: To include the service agreement for the marquee sign at City Hall.
- 5361 CREDIT CARD FEES: To include interest for line of credit accounts and fees for credit card machine.
- 5364 CONTINGENCY: For any unforeseen emergency.
- 53644 LIBRARY SERVICES AGREEMENT: Annual agreement with The Library of Cedar Creek Lake.
- 5367 STREET LIGHTS: To include any payments made for Street Lights in POA Subdivisions (which is reimbursed by those subdivision), Main Street and Gun Barrel Lane.
- 5368 380 AGREEMENTS: To include sales tax rebates for Chicken Express (expires 12/2018), Taco Casa, (expires 12/2018) and Hometown Cinemas (expires 06/2019).
- 5402 LAND AND BUILDINGS: To include renovations of old city hall buildings.
- 5480 MACHINERY/EQUIPMENT/IMPLEMENTS: To include any item needed over \$5000.00.

**FY 2018-2019 EXPENDITURE DETAIL
CITY SECRETARY 20**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	PERSONNEL SERVICES				
5101	Salaries & Wages	61,086	62,155	49,920	49,920
5103	Service Incentive Pay	500	500	65	125
5127	Fee Basis - Other	1,400	1,400	1,400	2,384
5140	Texas Municipal Retirement	3,517	4,022	3,209	3,273
5150	Social Security/Medicare	4,711	4,793	3,824	3,828
5151	Unemployment Insurance	270	171	171	162
5152	Workmen's Compensation	92	92	92	74
5160	Health Insurance	7,489	7,972	100	66
	SUB-TOTAL	79,065	81,105	58,781	59,832
5201	Office & Operating Supplies	150	150	-	-
5250	Election Expenses	6,500	6,500	6,500	15,000
	SUB-TOTAL	6,650	6,650	6,500	15,000
	MAINTENANCE/CONTRACTUAL				
5303	Advertising	3,000	3,000	5,000	9,406
5305	Dues & Subscriptions	172	150	150	100
5322	Tuition & Education	-	-	1,000	1,100
5323	Meals & Lodging Expense	-	-	1,500	900
5330	Travel	-	-	500	250
5358 01	Maintenance of Computer System	75	-	-	-
	SUB-TOTAL	3,247	3,150	8,150	11,756
	DIVISION - SUBTOTAL	88,962	90,905	73,431	86,588
	CAPITAL OUTLAY				
5480	Machinery/Equipment/Implements	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	88,962	90,905	73,431	86,588

CITY SECRETARY

- 5101 SALARIES: To include salary for City Secretary.
- 5103 SERVICE INCENTIVE PAY: Incentive pay for all City Employees, calculated at \$5 per month.
- 5127 FEE BASIS-OTHER: Code Book update.
- 5140 TEXAS MUNICIPAL RETIREMENT: City share in 2018 is 6.54%, City share in 2019 will be 5.29%.
- 5150 SOCIAL SECURITY / MEDICARE: City share is 7.65% of employee's gross salary.
- 5151 UNEMPLOYMENT INSURANCE: TWC taxes for City Secretary
- 5152 WORKMEN'S COMPENSATION INS: Insurance premiums on employees injured or disabled through job related injuries and accidents.
- 5160 HEALTH INSURANCE: Employee coverage. (Health, Dental, Vision and Life)
- 5201 OFFICE / OPERATING SUPPLIES: To include supplies necessary for use in the operation of an office such as paper, pencils, pens, etc., or any supply necessary.
- 5203 OFFICE EQUIPMENT/FURNITURE: Any type of furniture or equipment to be used in an office such as calculators, fax machines, desks, chairs and any other necessary supply.
- 5250 ELECTION EXPENSES: Ballots, election packets, election supplies, payment to Henderson County, Election Judges and Clerks. **2018/2019 budget for 2 elections.**
- 5303 ADVERTISING: Advertising official notices for all city business.
- 5305 DUES AND SUBSCRIPTIONS: TMCA, Notary Dues and magazine subscription.
- 5322 TUITION & EDUCATION: City Secretary update and certification seminars or any other necessary education.
- 5323 MEALS & LODGING EXPENSE: Travel expenses for City Secretary.
- 5330 TRAVEL: Mileage reimbursement for travel in personal vehicle.
- 5358 .01 MAINTENANCE OF COMPUTER SYSTEM: Routine maintenance of computer system
- 5480 MACHINERY/EQUIPMENT/IMPLEMENTS: To replace any dictation machines, computer equipment, printers or etc.

**FY 2018-2019 EXPENDITURE DETAIL
TREASURER 23**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	PERSONNEL SERVICES				
5101	Salaries & Wages	57,478	58,484	59,654	59,654
5103	Service Incentive Pay	500	500	500	500
5124	Fee Basis - Auditing	15,094	19,000	21,000	16,000
5140	Texas Municipal Retirement	3,311	3,787	3,862	3,935
5150	Social Security/Medicare	4,435	4,512	4,601	4,602
5151	Unemployment Insurance	270	178	178	162
5152	Workmen's Compensation	92	92	92	74
5160	Health Insurance	7,461	7,960	9,600	9,733
	SUB-TOTAL	88,641	94,513	99,487	94,660
	SUPPLIES				
5201	Office & Operating Supplies	-	-	-	-
	SUB-TOTAL	-	-	-	-
	MAINTENANCE/CONTRACTUAL				
5305	Dues & Subscriptions	90	100	100	100
5322	Tuition & Education	250	250	250	250
5323	Meals & Lodging Expense	-	-	-	-
5330	Travel	-	-	-	-
5358 01	Maintenance of Computer System	850	850	900	1,300
	SUB-TOTAL	1,190	1,200	1,250	1,650
	DIVISION - SUBTOTAL	89,831	95,713	100,737	96,310
	CAPITAL OUTLAY				
5480	Machinery/Equipment/Implements	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	89,831	95,713	100,737	96,310

TREASURER

- 5101 SALARIES: To include salary for Treasurer.
- 5103 SERVICE INCENTIVE PAY: Incentive Pay for all City Employees, calculated at \$5 per month.
- 5124 FEE BASIS-AUDITING: Yearly audit / bookkeeping fees.
- 5140 TEXAS MUNICIPAL RETIREMENT: City share in 2018 is 6.54%, City share in 2019 will be 5.29%.
- 5150 SOCIAL SECURITY / MEDICARE: City share is 7.65% of employee's gross salary.
- 5151 UNEMPLOYMENT INSURANCE: TWC taxes for City Treasurer.
- 5152 WORKMEN'S COMPENSATION INS: Insurance premiums on employees injured or disabled through job related injuries and accidents.
- 5160 HEALTH INSURANCE: Employee coverage. (Health, Dental, Vision and Life)
- 5201 OFFICE / OPERATING SUPPLIES: To include supplies necessary for use in the operation of an office such as paper, pencils, pens, etc., or any other supply necessary.
- 5203 OFFICE EQUIPMENT/FURNITURE: Any type of furniture or equipment to be used in an office such as calculators, fax machines, desks, chairs and any other necessary supply.
- 5305 DUES & SUBSCRIPTIONS: Any yearly dues and magazine subscriptions, Notary Dues.
- 5322 TUITION & EDUCATION: Training for Treasurer.
- 5323 MEALS & LODGING EXPENSE: Travel expenses for Treasurer.
- 5330 TRAVEL: Mileage reimbursement for seminar in personal vehicle.
- 5358 01 MAINTENANCE OF COMPUTER SYSTEM: Software and Hardware updates and repairs. (Quickbooks and HRDirect)
- 5480 MACHINERY/EQUIPMENT/IMPLEMENTS: To replace any office machines, computer equipment, printers or etc.

**FY 2018-2019 EXPENDITURE DETAIL
MUNICIPAL COURT 30**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	PERSONNEL				
5101	Salaries & Wages	81,319	77,939	79,498	77,111
5102	Overtime	1,614	1,614	1,614	2,081
5103	Service Incentive Pay	1,875	1,490	1,070	1,130
5122	Fee Basis- Legal	-	14,842	15,000	12,632
5140	Texas Municipal Retirement	4,843	5,203	5,276	4,187
5150	Social Security/Medicare	6,488	6,200	6,286	6,058
5151	Unemployment Insurance	1,080	513	513	486
5152	Workmen's Compensation	184	184	184	149
5160	Health Insurance	13,941	15,587	19,171	19,467
	SUB-TOTAL	111,344	123,572	128,612	123,301
	SUPPLIES				
5201	Office & Operating Supplies	1,529	1,500	1,500	1,800
5203	Jury Expense	146	150	150	150
	SUB-TOTAL	1,675	1,650	1,650	1,950
	MAINTENANCE/CONTRACTUAL				
5301	Communications	2,642	2,700	2,700	2,833
5304	Printing & Reproduction	372	300	300	300
5305	Dues & Subscriptions	284	300	300	300
5311	Equipment Lease	1,476	1,476	1,000	1,502
5322	Tuition & Education	492	500	500	500
5323	Meals & Lodging Expense	78	100	600	300
5330	Travel	330	350	350	350
5358 01	Maintenance of Computer System	-	100	3,000	3,000
	SUB-TOTAL	5,674	5,826	8,750	9,085
5480	Machinery/Equipment/Implements	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	118,693	131,048	139,012	134,336

MUNICIPAL COURT

- 5101 SALARIES: To include salaries for Court personnel. (P/T Presiding Judge, Associate Judge and 1 Court Clerk)
- 5102 OVERTIME: To include any emergency overtime needed.
- 5103 SERVICE INCENTIVE PAY: Incentive pay for all City Employees, calculated at \$5 per month.
- 5122 LEGAL: Prosecutor fees.
- 5140 TEXAS MUNICIPAL RETIREMENT: City share in 2018 is 6.54%, City share in 2019 will be 5.29%.
- 5150 SOCIAL SECURITY / MEDICARE: City share is 7.65% of employee's gross salary.
- 5151 UNEMPLOYMENT INSURANCE: TWC taxes for Court personnel.
- 5152 WORKMEN'S COMPENSATION INS: Insurance premiums on employees injured or disabled through job related injuries and accidents.
- 5160 HEALTH INSURANCE: Employee coverage. (Health, Dental, Vision and Life)
- 5201 OFFICE /OPERATING SUPPLIES: To include supplies necessary for use in the operation of an office such as paper, pencils, pens, etc. and any other supply necessary to use in the Court.
- 5203 JURY EXPENSE: To include fees paid to jurors for jury trial.
- 5301 COMMUNICATIONS: Telephone and internet services.
- 5304 PRINTING & REPRODUCTION: Any bulk printing and copying needed.
- 5305 DUES & SUBSCRIPTIONS: To include dues of Judge, Assoc. Judge & Court Clerk.
- 5311 LEASE OF EQUIPMENT: Copier Rental split with the Police Department.
- 5322 TUITION & EDUCATION: Seminar and Book Expense.
- 5323 MEALS & LODGING EXPENSE: Travel expenses Court personnel.
- 5330 TRAVEL: Mileage reimbursement for business travel in personal vehicle.
- 5358 01 MAINTENANCE OF COMPUTER SYSTEM: To include client support, software license fees, hardware maintenance agreements, hardware and software updates. **2018/2019 half computer maintenance fees will come out of the Court Technology Fund. (\$3000)**
- 5480 MACHINERY/EQUIPMENT/IMPLEMENTS: To include any item needed over \$5000.00.

**FY 2018-2019 EXPENDITURE DETAIL
MUNICIPAL BUILDINGS 40**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	PERSONNEL				
5101	Salaries & Wages	25,219	25,660	26,173	23,546
5102	Overtime	500	500	500	500
5103	Service Incentive Pay	485	500	500	25
5140	Texas Municipal Retirement	1,496	1,712	1,745	1,575
5150	Social Security/Medicare	2,005	2,040	2,078	1,841
5151	Unemployment Insurance	270	171	171	162
5152	Workmen's Compensation	1,159	1,159	1,159	934
5160	Health Insurance	7,190	7,762	9,600	9,733
5170	Drug Screen/Physical	-	-	-	-
	SUB-TOTAL	38,324	39,504	41,926	38,316
	SUPPLIES				
5202	Janitorial Supplies	3,877	4,000	4,000	4,000
5210	Clothing	76	-	-	-
5220	Minor Tools & Apparatus	100	100	100	100
5230	Motor Fuel	685	600	600	600
	SUB-TOTAL	4,738	4,700	4,700	4,700
	MAINTENANCE/CONTRACTUAL				
5306	Electricity	9,424	9,500	9,500	8,981
5308	Water	5,231	5,200	5,200	5,279
5350	Maintenance of Buildings	6,362	10,300	11,000	11,000
5352	Maintenance of ALL Grounds	6,820	6,800	5,000	5,000
5354	Maintenance of Vehicle	300	300	300	300
5359	Maintenance of Other Equipment	100	100	100	100
	SUB-TOTAL	28,237	32,200	31,100	30,660
	DIVISION SUBTOTAL	71,299	76,404	77,726	73,676
	CAPITAL OUTLAY				
5480	Machinery/Equipment/Implements	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	71,299	76,404	77,726	73,676

MUNICIPAL BUILDINGS

- 5101 SALARIES: To include salaries for building maintenance employee.
- 5102 OVERTIME: To include any emergency overtime needed.
- 5103 SERVICE INCENTIVE PAY: Incentive pay for all City Employees, calculated at \$5 per month.
- 5140 TEXAS MUNICIPAL RETIREMENT: City share in 2018 is 6.54%. City share in 2019 will be 5.29%.
- 5150 SOCIAL SECURITY / MEDICARE: City share is 7.65% of employee's gross salary.
- 5151 UNEMPLOYMENT INSURANCE: TWC taxes for building personnel.
- 5152 WORKMEN'S COMPENSATION INS: Insurance premiums on employees injured or disabled through job related injuries and accidents.
- 5160 HEALTH INSURANCE: Employee coverage. (Health, Dental, Vision and Life)
- 5202 JANITORIAL SUPPLIES: To include any cleaning supplies or paper products needed.
- 5210 CLOTHING: To include uniforms for Building Maintenance employee.
- 5220 MINOR TOOLS AND APPARATUS: To include small tools or pieces of equipment needed by the building maintenance staff in the daily maintenance of city buildings.
- 5230 MOTOR FUEL: Fuel.
- 5306 ELECTRICITY: Electric service for City Hall and adjoining buildings.
- 5308 WATER: Water service for City Hall and landscaping.
- 5350 MAINTENANCE OF BUILDINGS: Supplies needed for building maintenance, building repairs and furnishing repairs.
- 5352 MAINTENANCE OF CITY GROUNDS: To include maintenance of all city grounds, contract mowing and landscaping. (Excluding the Park)
- 5354 MAINTENANCE OF VEHICLE: Parts and supplies needed for vehicle maintenance and repairs.
- 5359 MAINTENANCE OF OTHER EQUIPMENT: Repair and maintenance of small tools and equipment.
- 5480 MACHINERY/EQUIPMENT/IMPLEMENTS: To include small tools, fans, cords, appliances & etc over \$5000.

**FY 2018-2019 EXPENDITURE DETAIL
POLICE DEPARTMENT 60**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	PERSONNEL				
5101	Salaries & Wages	700,435	712,693	662,550	726,232
5102	Overtime	20,000	20,000	65,000	20,715
5103	Service Incentive Pay	4,610	3,520	3,520	2,510
5104	Certification Pay	6,300	6,300	6,300	4,200
5121	Holiday Pay	26,924	26,924	31,321	27,880
5140	Texas Municipal Retirement	43,297	49,398	50,313	51,112
5150	Social Security/Medicare	58,008	58,862	59,952	59,787
5151	Unemployment Insurance	5,400	3,420	3,420	2,916
5152	Workmen's Compensation	25,950	25,950	25,950	20,922
5160	Health Insurance	143,295	141,112	168,819	155,733
5170	Physicals, Drug Screening	1,296	2,000	3,000	3,000
	SUB-TOTAL	1,035,515	1,050,179	1,080,145	1,075,007
	SUPPLIES				
5201	Office & Operating Supplies	5,500	5,500	5,000	6,000
5210	Clothing & Linen	11,784	7,500	8,000	3,000
5215	Protective Equipment	-	-	15,000	5,000
5220	Minor Tools	536	500	500	500
5230	Motor Fuel	27,563	27,500	27,500	27,500
5260	Ammunition & Gun Supplies	2,500	2,500	2,500	3,500
5261	Prisoner Expense	4,800	4,800	5,000	5,000
5290	Analysis-Lab Fees	1,670	1,600	1,600	1,600
	SUB-TOTAL	54,353	49,900	65,100	52,100
	MAINTENANCE/CONTRACTUAL				
5301	Communications	6,535	6,600	6,600	10,068
5304	Printing & Reproduction	552	500	750	750
5305	Dues & Subscriptions	270	300	300	684
5306	Electricity	12,835	12,900	12,900	11,837
5308	Water	2,391	3,250	3,500	4,046
5311	Equipment Rental	2,952	2,900	1,000	1,502
5322	Tuition & Education	-	-	-	-
5323	Meals & Lodging Expense	2,920	2,900	3,000	3,000
5330	Travel	835	800	800	800
5350	Maintenance of Buildings	10,061	12,000	12,000	12,000
5354	Maintenance of Auto	20,000	20,000	20,000	20,000
5357	Maintenance of Radio Equipme	-	-	-	-
5358 01	Maintenance of Computer Syst	24,192	44,000	49,000	39,128
5359	Maintenance of Other Equipme	1,000	1,000	1,000	1,000
	SUB-TOTAL	84,543	107,150	110,850	104,815
	DIVISION SUBTOTAL	1,174,411	1,207,229	1,256,095	1,231,922

**FY 2018-2019 EXPENDITURE DETAIL
POLICE DEPARTMENT 60**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	CAPITAL OUTLAY				
5402	Land and Buildings	-	-	-	-
5480	Machinery/Equipment/Vehicles	1,910	-	-	15,000
	SUB-TOTAL	1,910	-	-	15,000
	DIVISION TOTAL	1,176,321	1,207,229	1,256,095	1,246,922

POLICE DEPARTMENT

- 5101 SALARIES: To include salaries for Police Dept. employees. (Police Chief, Assistant Chief, 2 Sergeants, 1 Investigator/Sergeant, 8 Patrolmen, 5 Dispatchers).
- 5102 OVERTIME: To include any emergency overtime needed.
- 5103 SERVICE INCENTIVE PAY: Incentive pay for all City Employees, calculated at \$5 per month.
- 5104 CERTIFICATION PAY: To include \$25.00 per month (\$300.00) for officers with an Intermediate Peace Officer Certificate, \$50.00 per month (\$600.00) for an Advanced Peace Officer Certificate and \$75.00 per month (\$900.00) for a Masters Peace Officer Certificate.
- 5121 HOLIDAY PAY: To include holiday pay for Police Dept. employees.
- 5140 TEXAS MUNICIPAL RETIREMENT: City share in 2018 is 6.54% City share in 2019 will be 5.29%.
- 5150 SOCIAL SECURITY / MEDICARE: City share is 7.65% of employee's gross salary.
- 5151 UNEMPLOYMENT INSURANCE: TWC taxes for Police Dept. employees.
- 5152 WORKMEN'S COMPENSATION INS: Insurance premiums on employees injured or disabled through job related injuries and accidents.
- 5160 HEALTH INSURANCE: Employee coverage. (Health, Dental, Vision and Life)
- 5170 PHYSICALS, DRUG SCREENING: New hire screening.
- 5201 OFFICE / OPERATING SUPPLIES: To include supplies necessary for use in the operation of an office such as paper, pencils, pens, etc. and any other supply necessary such as calculator, minor computer supplies or software.
- 5201 01 OFFICE SUPPLIES-PHOTO: To include necessary supplies such as film, processing, and book-in camera supplies.
- 5204 CHEMICAL, MEDICAL, DRUGS: First aid supplies.
- 5210 CLOTHING & LINEN: Uniforms, ID Tags, Jackets, Jail linen.
- 5215 PROTECTIVE EQUIPMENT: To include any protective gear for the Police Department. **2018/2019 to include 5 Vest.**
- 5220 MINOR TOOLS: To include small tools or pieces of equipment needed by the police department staff.
- 5230 MOTOR FUEL: Police vehicle fuel.
- 5260 AMMUNITION & GUN SUPPLIES: Ammunition for qualification, range fees, targets, gun cleaning supplies.
- 5261 PRISONER SUPPLIES: To include all food & supplies used by prisoners.
- 5290 ANALYSIS-LAB FEES: Professional evidence analysis and other services.

- 5301 COMMUNICATIONS: Telephone, modem service and pager service for Police Department.
- 5304 PRINTING & REPRODUCTION: To include printing of bond books, citations, impound sheets, business cards, cash receipts, etc.
- 5305 DUES & SUBSCRIPTIONS: TML and other professional dues, Peace Officers Association, East Texas regional Data Base dues, traffic code books, government code books, criminal code books etc.
- 5306 ELECTRICITY: Police building electric service.
- 5308 WATER: Police Department water service.
- 5311 EQUIPMENT RENTAL: Copier lease split with the Court.
- 5322 TUITION & EDUCATION: Training Seminars. (Law Enforcement Education Fund)
- 5323 MEALS & LODGING EXPENSE: Travel expenses Police personnel.
- 5330 TRAVEL: To include any mileage for Police personnel.
- 5350 MAINTENANCE OF BUILDINGS: To include any minor repairs to the Police Building.
- 5354 MAINTENANCE OF AUTO: To include any repairs needed to police fleet.
- 5357 MAINTENANCE OF RADIO EQUIPMENT: To include repairs to hand held radios, mobiles and base station.
- 5358 .01 MAINTENANCE OF COMPUTER SYSTEM: To include client support, software license fees, hardware and software maintenance agreements. **2018/2019 Intellichoice \$10,625, TCLEDDS \$705, CrimeReports \$500, Recording maint contract \$2685, Data back-up \$2193, Body Camera subscription \$5986, LEADS \$2128 Syslogic \$12,000 for annual maintenance agreement for ALL computers in the City.**
- 5359 MAINTENANCE OF OTHER EQUIPMENT: To include any maintenance of equipment used in the department.
- 5402 LAND AND BUILDINGS: To include renovations of City Buildings.
- 5480 MACHINERY/EQUIPMENT/VEHICLES: To include police vests, radar units, machinery, equipment and vehicles needed for police department. **2018/2019 \$15,000 to upgrade all computers.**

**FY 2018-2019 EXPENDITURE DETAIL
BUILDING/CODE ENFORCEMENT 65**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	PERSONNEL				
5101	Salaries & Wages	150,071	168,494	171,864	158,150
5102	Overtime	3,300	3,300	3,300	500
5103	Service Incentive Pay	1,925	1,515	1,145	790
5140	Texas Municipal Retirement	8,868	11,126	11,319	10,428
5150	Social Security/Medicare	11,880	13,258	13,488	12,197
5151	Unemployment Insurance	1,080	684	684	648
5152	Workmen's Compensation	669	669	669	540
5160	Health Insurance	28,127	31,415	38,352	38,933
5170	Physicals/Drug Screens	-	-	-	-
5171	Contract Inspections			250	250
	SUB-TOTAL	205,920	230,461	241,071	222,436
	SUPPLIES				
5201	Office Supplies	1,760	1,750	1,500	1,500
5210	Clothing & Linen	-	400	450	450
5220	Minor Tools & Apparatus	-	400	650	650
5230	Motor Fuel	3,862	3,100	3,000	3,000
5232	Garage Sale Signs	2,300	2,300	2,300	2,300
	SUB-TOTAL	7,922	7,950	7,900	7,900
	MAINTENANCE/CONTRACTUAL				
5304	Printing & Reproduction	250	250	250	250
5305	Dues & Subscriptions	1,265	1,000	1,250	1,250
5322	Tuition & Education	1,135	4,200	3,200	3,200
5323	Meals & Lodging Expense	500	500	1,500	1,500
5330	Travel	-	-	500	500
5354	Maintenance of Auto	3,300	2,200	2,000	2,000
5357	Maintenance of Radio	100	100	-	-
53581	Maintenance of Computer System	6,000	18,500	14,000	10,000
5360	Property Clean Up	-	-	10,000	20,000
	SUB-TOTAL	12,550	26,750	32,700	38,700
	CAPITAL OUTLAY				
5480	Machinery/Equipment/Vehicles	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	226,392	265,161	281,671	269,036

BUILDING/CODE ENFORCEMENT

- 5101 SALARIES: To include salaries for Building/Code Enforcement employees. (Building Official, Permit Assistant and 2 Code Enforcement Officers.
- 5102 OVERTIME: To include any emergency overtime needed by Building/Code Enforcement.
- 5103 SERVICE INCENTIVE PAY: Incentive pay for all City Employees, calculated at \$5 per month.
- 5140 TEXAS MUNICIPAL RETIREMENT: City share in 2018 is 6.54%, City share in 2019 will be 5.29%.
- 5150 SOCIAL SECURITY / MEDICARE: City share is 7.65% of employee's gross salary.
- 5151 UNEMPLOYMENT INSURANCE: TWC taxes for Code Enforcement employees.
- 5152 WORKMEN'S COMPENSATION INS: Insurance premiums on employees injured or disabled through job related injuries and accidents.
- 5160 HEALTH INSURANCE: Employee coverage. (Health, Dental, Vision and Life)
- 5170 PHYSICALS/DRUG SCREENS: New hire screening.
- 5170 CONTRACT INSPECTIONS: To include services for outside inspections as back-up to the Building Official.
- 5201 OFFICE / OPERATING SUPPLIES: To include supplies necessary for use in the operation of an office such as paper, pencils, pens, etc., or any other supply necessary.
- 5201 01 OFFICE SUPPLIES-PHOTO: To include necessary supplies such as film, processing, and other camera supplies.
- 5204 CHEMICAL, MEDICAL, DRUGS: First aid supplies.
- 5210 CLOTHING & LINEN: Uniforms for Building/Code Enforcement.
- 5220 MINOR TOOLS AND APPARATUS: To include any small tool or piece of equipment needed in the daily routine.
- 5230 MOTOR FUEL: Vehicle fuel.
- 5232 GARAGE SALE SIGNS: To include garage sale signs to be sold with garage sale permits.
- 5304 PRINTING & REPRODUCTION: To include form printing.
- 5305 DUES & SUBSCRIPTIONS: TML and other professional dues.
- 5322 TUITION & EDUCATION: Training Seminars.
- 5323 MEALS & LODGING EXPENSE: Travel expenses.
- 5330 TRAVEL: To include any mileage reimbursement expense or fuel.
- 5354 MAINTENANCE OF AUTO: To include any auto repairs.
- 5357 MAINTENANCE OF RADIO: To include any radios or repairs to radios.

- 53581 MAINTENANCE OF COMPUTER SYSTEM: Annual MYGOV subscription \$10,000.
- 5360 PROPERTY CLEAN UP: To include any necessary means to get property cleaned up - i.e. mowing, demolition.
- 5480 MACHINERY/EQUIPMENT/VEHICLES: To include Building/Code Enforcement machinery, equipment or vehicles for the operation of the Building/Code Enforcement Department.

**FY 2018-2019 EXPENDITURE DETAIL
FIRE DEPARTMENT / FIRE MARSHAL 70**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	PERSONNEL				
5101	Salaries & Wages	188,879	192,184	196,028	196,028
5102	Overtime	13,466	13,466	13,466	13,466
5103	Service Incentive Pay	1,905	2,000	2,000	2,000
5104	Certification Pay	-	-	-	1,800
5140	Tx Municipal Retirement	11,663	13,331	13,578	13,949
5140 01	Fireman's Pension	1,440	1,440	1,440	479
5150	Social Security/Medicare	17,774	18,043	18,474	18,789
5151	Unemployment Insurance	1,080	1,710	1,710	1,000
5152	Workmen's Compensation	2,175	2,175	2,175	1,753
5160	Health Insurance	29,213	31,449	38,350	38,933
5170	Physicals, Drug Screening	-	-	-	-
5171	Volunteer Expense	7,093	7,200	9,000	7,316
5172	Compensated Volunteer	21,000	21,000	21,000	25,000
	SUB-TOTAL	295,688	303,998	317,221	320,513
	SUPPLIES				
5201	Office/Operating Supplies	1,700	1,500	1,500	1,500
52012	Fire Marshal Supplies	250	250	250	1,400
52013	Heliport Expense	1,897	300	300	408
5210	Clothing & Linen	1,400	1,000	1,000	1,000
5215	Personal Protective Equipment	10,280	10,280	10,280	12,750
5220	Minor Tools & Apparatus	-	1,200	1,200	5,775
5230	Motor Fuel & Oil	8,190	8,000	8,000	8,000
5290	Analysis - Lab Fees	660	600	600	600
	SUB-TOTAL	24,377	23,130	23,130	31,433
	MAINTENANCE/CONTRACTUAL				
5301	Communications	1,067	1,000	1,000	1,410
5305	Dues & Subscriptions	3,300	3,000	3,000	3,000
5306	Electricity	10,884	10,500	11,500	8,426
5308	Water	1,667	1,600	2,620	1,846
5322	Tuition & Education	1,500	1,500	1,500	1,500
5323	Meals & Lodging Expense	750	500	500	500
5330	Travel	250	250	250	250
5350	Maintenance of Buildings	1,550	1,500	1,500	1,500
5354	Maintenance of Auto	16,260	16,000	16,000	16,000
5357	Maintenance of Radio	1,300	1,000	1,000	2,000
5358 01	Maintenance of Computer System	2,500	2,500	3,250	2,609
5359	Maintenance of Other Equipment	7,600	7,500	7,500	7,500
5360	Maintenance of Warning Sirens	3,000	3,000	3,000	3,000
	SUB-TOTAL	51,628	49,850	52,620	49,541
	DIVISION - SUBTOTAL	371,693	376,978	392,971	401,487

**FY 2018-2019 EXPENDITURE DETAIL
FIRE DEPARTMENT / FIRE MARSHAL 70**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	CAPITAL OUTLAY				
5402	Land and Buildings	-	-	-	-
5480	Machinery & Equipment	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DEBT SERVICE				
5501	Principal Note Payment	-	-	-	-
5502	Interest Note Payment	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	371,693	376,978	392,971	401,487

FIRE DEPARTMENT

- 5101 SALARIES: To include salaries for Fire Dept. employees including holiday pay (Fire Chief and 3 Firemen).
- 5102 OVERTIME: To include overtime for Fire Dept. employees.
- 5103 SERVICE INCENTIVE PAY: Incentive pay for all City Employees, calculated at \$5 per month.
- 5104 CERTIFICATION PAY: To include \$25.00 per month (\$300.00) for firemen with an Intermediate Structure Firefighter Certificate, \$50.00 per month (\$600.00) for an Advanced Structure Firefighter Certificate and \$75.00 per month (\$900.00) for a Masters Structure Firefighter Certificate.
- 5140 TEXAS MUNICIPAL RETIREMENT: City share in 2018 is 6.54%. City share in 2019 will be 5.29%.
- 5140 01 FIREMEN'S PENSION FUND: To include pension benefits for all volunteer firemen.
- 5150 SOCIAL SECURITY / MEDICARE: City share is 7.65% of employee's gross salary.
- 5151 UNEMPLOYMENT INSURANCE: TWC taxes for Fire Dept. employees.
- 5152 WORKMEN'S COMPENSATION INS: Insurance premiums on employees injured or disabled through job related injuries and accidents.
- 5160 HEALTH INSURANCE: Employee coverage (Health, Dental, Vision and Life)
- 5170 PHYSICALS, DRUG SCREENING: New hire screening, Hepatitis Testing On Volunteer Firefighters.
- 5171 VOLUNTEER EXPENSE: Volunteer stipends.
- 5172 COMPENSATED VOLUNTEER: To include \$50 per 12 hour shift and \$100 per 24 hour shift not to exceed 1000 hours.
- 5201 OFFICE/OPERATING SUPPLIES: To include supplies necessary for use in the operation of an office such as paper, pencils, pens, etc. and any other supply necessary such as calculator, minor computer supplies or software
- 52012 FIRE MARSHAL SUPPLIES: To include supplies necessary for use in the operation of an office such as paper, pencils, pens, etc. and any other supply such as calculator, minor computer supplies or software for the Fire Marshal/.
- 5201 03 HELIPORT EXPENSE: All costs incurred to maintain electric service, as well as supplies.
- 5204 CHEMICAL, MEDICAL, DRUGS: First aid supplies.
- 5210 CLOTHING & LINEN: To include any expense for uniforms for the Fire Department. (Excluding Protective Gear)
- 5215 PERSONAL PROTECTIVE EQUIPMENT: To include any protective gear for the Fire Department. **2018/2019 4 sets of bunker gear + helmets.**
- 5220 MINOR TOOLS & APPARATUS: To include any small tools or piece of equipment needed in the daily routine of firefighting. **2018/2019 TFS grant for hydraulic tools.**

- 5230 MOTOR FUEL: To include fuel for fire dept. vehicles.
- 5290 ANALYSIS-LAB FEES: Professional evidence analysis and other services.
- 5301 COMMUNICATIONS: Telephone, long distance and internet for Fire Department.
- 5305 DUES & SUBSCRIPTIONS: Professional dues for Fire Dept. personnel.
- 5306 ELECTRICITY: Fire buildings electric service.
- 5308 WATER: Fire Department water service.
- 5322 TUITION & EDUCATION: Training Seminars.
- 5323 MEALS & LODGING EXPENSE: Travel expenses Fire personnel.
- 5330 TRAVEL: To include any mileage for Fire personnel.
- 5350 MAINTENANCE OF BUILDINGS: To include any minor repairs and building supplies for the Fire Building.
- 5354 MAINTENANCE OF AUTO: To include any repairs needed to Fire fleet.
- 5357 MAINTENANCE OF RADIO EQUIPMENT: To include repairs to hand held radios, mobiles and base station and purchase of radios
- 5358 .01 MAINTENANCE OF COMPUTER SYSTEM: To include client support, software license fees, hardware and software maintenance agreements. **2018/2019 Emergency Reporting and Active 911.**
- 5359 MAINTENANCE OF OTHER EQUIPMENT: To include maintenance of equipment used in the fire department. **2018/2019 Gear cleaning.**
- 5360 MAINTENANCE OF WARNING SIRENS: To include maintenance of all warning siren equipment.
- 5480 MACHINERY AND EQUIPMENT: Machinery or equipment used for firefighting.

**FY 2018-2019 EXPENDITURE DETAIL
STREET DEPARTMENT 80**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	PERSONNEL				
5101	Salaries & Wages	237,748	241,909	246,747	240,625
5102	Overtime	5,628	5,628	5,628	5,628
5103	Service Incentive Pay	2,950	2,975	2,715	2,460
5105	Commuting Benefit	780	780	780	780
5140	Texas Municipal Retirement	14,110	16,133	16,427	16,266
5150	Social Security/Medicare	18,904	19,224	19,574	19,086
5151	Unemployment tax	2,160	1,368	1,368	1,296
5152	Workmen's Compensation Ins.	14,824	14,824	14,824	11,952
5160	Health Insurance	56,826	62,469	76,690	77,867
5170	Physicals/Drug Screens	-	-	-	-
	SUB-TOTAL	353,930	365,310	384,753	375,960
	SUPPLIES				
5201	Office & Operating Supplies	1,819	1,800	1,800	1,800
5210	Clothing & Linen	598	600	600	600
5220	Minor Tools & Apparatus	859	800	800	800
5230	Motor Fuel	20,618	20,000	20,000	20,000
	SUB-TOTAL	23,894	23,200	23,200	23,200
	MAINTENANCE/CONTRACTUAL				
5301	Communications	1,500	1,500	1,500	2,010
5306	Electricity	3,612	5,000	5,500	6,991
5307	Propane, Oxygen, Actyl.	1,800	1,800	1,500	1,500
5308	Water	1,600	1,600	1,600	1,792
5311	Equipment Rental	835	800	1,100	1,100
5322	Tuition & Education	-	-	-	-
5323	Meals & Lodging Expense	-	-	-	-
5330	Travel	-	-	-	-
5350	Maintenance of Buildings	1,428	1,400	1,400	1,400
5351	Maintenance Street Signs	2,881	2,800	2,000	2,000
5353	Maintenance of Streets	41,000	41,000	41,000	41,000
5354	Maintenance of Auto	1,618	1,600	1,600	1,600
5355	Maintenance of Heavy Equipment	18,161	18,000	20,000	20,000
5356	Maintenance of Shop Equipment	1,331	500	500	500
5357	Maintenance of Radio Equipment	241	250	250	600
5358 01	Maintenance of Computer System	300	300	300	300
5359	Maintenance of Other Equipment	750	750	800	800
	SUB-TOTAL	77,057	77,300	79,050	81,593
	DIVISION SUBTOTAL	454,881	465,810	487,003	480,753

STREET DEPARTMENT

- 5101 SALARIES: To include salaries for Street Dept. employees. (Superintendent, Lead Man/Level One Operator, 1 Level Two Operator, 1 Level One Operator and 4 Laborers,
- 5102 OVERTIME: To include any emergency overtime needed.
- 5103 SERVICE INCENTIVE PAY: Incentive pay for all City Employees, calculated at \$5 per month.
- 5104 COMMUTING BENEFIT: To includes commuting benefit of \$1.50 each way for take home vehicle for Street Superintendent.
- 5140 TEXAS MUNICIPAL RETIREMENT: City share in 2018 is 6.54%. City share in 2019 will be 5.29%.
- 5150 SOCIAL SECURITY / MEDICARE: City share is 7.65% of employee's gross salary.
- 5151 UNEMPLOYMENT INSURANCE: TWC taxes for Street Dept. employees.
- 5152 WORKMEN'S COMPENSATION INS: Insurance premiums on employees injured or disabled through job related injuries and accidents.
- 5160 HEALTH INSURANCE: Employee coverage. (Health, Dental, Vision and Life)
- 5170 PHYSICALS, DRUG SCREENING: New hire screening.
- 5201 OFFICE / OPERATING SUPPLIES: To include supplies necessary for use in the operation of an office such as paper, pencils, pens, etc. and any other supply needed for the operation of the Street Department.
- 5210 CLOTHING & LINEN: Uniforms, jackets, gloves.
- 5220 MINOR TOOLS & APPARATUS: To include any small tools or piece of equipment needed in the daily routine of street maintenance.
- 5230 MOTOR FUEL: Street vehicle fuel.
- 5301 COMMUNICATIONS: Telephone, long distance, modem service for street department.
- 5306 ELECTRICITY: Street Dept. building electricity.
- 5307 GAS / PROPANE: Fuel for heating, and welding tanks.
- 5308 WATER: Street Dept. water service.
- 5311 EQUIPMENT RENTAL: Welding bottle rentals, paving machine or other equipment needed for street maintenance.
- 5322 TUITION & EDUCATION: Training Seminars.
- 5323 MEALS & LODGING EXPENSE: Travel expense for Street Dept. personnel.
- 5330 TRAVEL: To include any mileage reimbursement for Street personnel.
- 5350 MAINTENANCE OF BUILDINGS: To include any minor repairs to the Street Buildings. Regular upkeep and supplies of building.
- 5351 MAINTENANCE OF STREET SIGNS: To include new and replacement street signs.

- 5353 MAINTENANCE OF STREETS: To include materials for street repairs, drainage and culverts, and guard rails. **2018/2019 to be reimbursed from the Street Sales Tax Fund**
- 5354 MAINTENANCE OF AUTO: To include any repairs needed to Street fleet.
- 5355 MAINTENANCE OF HEAVY EQUIPMENT: To include any maintenance of heavy equipment.
- 5356 MAINTENANCE OF SHOP EQUIPMENT: To include any repairs to rex mixer, welders or other small equipment.
- 5357 MAINTENANCE OF RADIO EQUIPMENT: To include repairs to hand held radios, mobiles and base station and the purchase of radios.
- 535801 MAINTENANCE OF COMPUTER SYSTEM: To include maintenance of computer system, software, etc.
- 5359 MAINTENANCE OF OTHER EQUIPMENT: To include any maintenance of equipment used in the department.
- 5402 LAND AND BUILDINGS: To include renovations of old city buildings.
- 5403 RE-CONSTRUCTION OF STREETS (EDC): To include any major reconstruction/repairs of streets paid with Sales Tax Roll Back from EDC. **2018/2019 This money will be in a special account named Gun Barrel City Street Sales Tax. (\$459,474).**
- 5480 MACHINERY/EQUIPMENT/VEHICLES: To include street equipment or vehicle needed for the operation of the Street Department.

**FY 2018-2019 EXPENDITURE DETAIL
PARKS DEPARTMENT 85**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	PERSONNEL				
5101	Salaries & Wages	49,655	50,524	51,534	51,534
5102	Overtime	788	788	788	300
5103	Service Incentive Pay	760	745	745	985
5140	Texas Municipal Retirement	2,924	3,286	3,407	1,913
5150	Social Security/Medicare	4,735	3,982	4,060	4,041
5151	Unemployment Ins.	810	513	513	486
5152	Workmen's Compensation	605	605	605	488
5160	Health Insurance	7,209	7,782	9,600	9,733
5170	Physicals, Drug Screening	-	-	-	-
5171	Umpires/Scorekeepers	10,688	-	-	-
	SUB-TOTAL	78,174	68,225	71,252	69,480
	SUPPLIES				
5201	Office & Operating Supplies	232	200	200	200
52011	Softball Game/Tournament Expense	1,187	1,200	1,200	1,200
5210	Clothing	134	150	150	150
5220	Minor Tools & Apparatus	300	300	300	300
5230	Motor Fuel	1,424	1,400	1,400	1,400
	SUB-TOTAL	3,277	3,250	3,250	3,250
	MAINTENANCE/CONTRACTUAL				
5301	Communications	-	-	-	-
5305	Dues and Subscriptions	-	-	-	-
5306	Electricity	12,352	12,000	12,000	6,252
5308	Water	4,402	4,400	4,400	3,181
5322	Tuition and Education	114	200	200	200
5323	Meals and Lodging	-	-	-	-
5330	Travel	-	-	-	-
5350	Maintenance of Buildings	2,533	500	500	500
5352	Maintenance of Park Grounds	2,829	2,800	4,000	10,000
5356	Maintenance of Shop Equip.	61	100	100	100
53581	Maintenance of Computer	100	100	100	100
5359	Maintenance of Other Equip.	2,500	1,500	2,000	2,000
	SUB-TOTAL	24,891	21,600	23,300	22,333
	DIVISION SUBTOTAL	106,342	93,075	97,802	95,063
	CAPITAL OUTLAY				
5401	Park Grant	-	-	-	-
5402	Land and Buildings	-	-	-	-
5480	Machinery/Equipment/Vehicles	-	-	-	12,000
	SUB-TOTAL	-	-	-	12,000
	DIVISION TOTAL	106,342	93,075	97,802	107,063

PARK DEPARTMENT

- 5101 SALARIES: To include salaries for Park personnel. (Groundskeeper and 2 P/T Groundskeepers)
- 5102 OVERTIME: to include any emergency overtime needed by the Park personnel.
- 5103 SERVICE INCENTIVE PAY: Incentive pay for all City Employees, calculated at \$5 per month.
- 5140 TEXAS MUNICIPAL RETIREMENT: City share in 2018 is 6.54%. City share in 2019 is 5.29%
- 5150 SOCIAL SECURITY / MEDICARE: City share is 7.65% of employee's gross salary.
- 5151 UNEMPLOYMENT INSURANCE: TWC taxes for Parks personnel.
- 5152 WORKMEN'S COMPENSATION INS: Insurance premiums on employees injured or disabled through job related injuries and accidents.
- 5160 HEALTH INSURANCE: Employee coverage. (Health, Dental, Vision and Life)
- 5170 PHYSICALS/DRUG SCREENS: New hire screening.
- 5171 UMPIRES/SCOREKEEPER: To include any money paid to individuals who umpire or keep score at all Season and Tournament games. (Umpire - \$20 per game, \$30 per game if working alone)
- 5201 OFFICE / OPERATING SUPPLIES: To include any office or other supply necessary.
- 52011 SOFTBALL GAME/TOURNAMENT EXPENSE: To include any expense for softball games and tournaments. (T-shirts, trophies, etc). Does not include supplies for the fields.
- 5210 CLOTHING & LINEN: Uniforms for Park personnel.
- 5220 MINOR TOOLS & APPARATUS: To include any small tools or piece of equipment needed in the daily routine of park maintenance.
- 5230 MOTOR FUEL: Fuel for Park Department vehicles and equipment
- 5305 DUES AND SUBSCRIPTIONS: To include any dues for the Park.
- 5306 ELECTRICITY: Electric service for park facility.
- 5308 WATER: Water service for park facility.
- 5322 TUITION & EDUCATION: Park personnel training.
- 5323 MEALS & LODGING: Travel expense for Park personnel.
- 5330 TRAVEL: To include any travel expense for the Park.
- 5350 MAINTENANCE OF BUILDINGS: To include minor repairs to park structures and supplies for those buildings.
- 5352 MAINTENANCE OF PARK GROUNDS: To include maintenance of park grounds.
2018/2019 to include solar lighting in park \$5,000.
- 5356 MAINTENANCE OF SHOP EQUIPMENT: Maintenance of equipment used in Park Dept.
- 5358-1 MAINTENANCE OF COMPUTER: To include any maintenance, software etc.

- 5359 MAINTENANCE OF OTHER EQUIPMENT: To include any maintenance needed on score boards or other such equipment.
- 5401 PARK GRANT: To include grant money for parks.
- 5402 LAND AND BUILDINGS: To include purchase of land or construction of buildings.
- 5480 MACHINERY/EQUIP./VEHICLES: Purchase of any equipment/machinery/or vehicle.
2018/2019 All-Terrain Utility Vehicle \$12,000.

**FY 2018-2019 EXPENDITURE DETAIL
ANIMAL CONTROL 90**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	PERSONNEL				
5101	Salaries & Wages	27,301	27,779	28,335	28,335
5102	Overtime	6,000	6,000	6,000	6,345
5103	Service Incentive Pay	500	500	500	500
5140	Retirement	1,930	2,201	2,236	2,301
5150	Social Security/Medicare	2,586	2,622	2,665	2,691
5151	Unemployment Ins.	270	171	171	162
5152	Workmen's Compensation	231	231	231	186
5160	Health Insurance	7,208	7,781	9,600	9,733
5170	Physicals/Drug Screens	-	-	-	-
	SUB-TOTAL	46,026	47,285	49,738	50,253
	SUPPLIES				
5201	Office & Operating Supplies	550	550	550	550
5204	Chemical, Medical, Drugs	-	-	-	-
5210	Clothing & Linen	-	-	-	-
5220	Minor Tools & Apparatus	-	-	-	-
5230	Motor Fuel	5,782	5,000	5,000	5,000
5262	Animal Control Supplies	300	300	300	300
	SUB-TOTAL	6,632	5,850	5,850	5,850
	MAINTENANCE/CONTRACTUAL				
5322	Tuition & Education	-	-	-	-
5323	Meals & Lodging	-	-	-	-
5330	Travel Expense	-	-	-	-
5354	Maintenance of Auto	963	1,000	1,000	1,000
5371	Animal Services	4,788	4,000	4,000	10,200
	SUB-TOTAL	5,751	5,000	5,000	11,200
	CAPITAL OUTLAY				
5402	Land & Buildings	-	-	-	-
5480	Machinery and Equipment			15,000	-
	SUB-TOTAL	-	-	15,000	-
	DIVISION TOTAL	58,409	58,135	75,588	67,303

ANIMAL CONTROL DEPARTMENT

- 5101 SALARIES: To include salary for animal control officer.
- 5102 OVERTIME: To include any emergency overtime needed by animal control officer.
- 5103 SERVICE INCENTIVE PAY: Incentive pay for all City Employees, calculated at \$5 per month.
- 5140 TEXAS MUNICIPAL RETIREMENT: City share in 2018 is 6.54%, City share in 2019 will be 5.29%.
- 5150 SOCIAL SECURITY / MEDICARE: City share is 7.65% of employee's gross salary.
- 5151 UNEMPLOYMENT INSURANCE: TWC taxes for animal control officer.
- 5152 WORKMEN'S COMPENSATION INS: Insurance premiums on employees injured or disabled through job related injuries and accidents.
- 5160 HEALTH INSURANCE: Employee coverage. (Health, Dental, Vision and Life)
- 5201 OFFICE / OPERATING SUPPLIES: To include any supply necessary.
- 5204 CHEMICAL, MEDICAL, DRUGS: First aid supplies and rabies vaccination.
- 5210 CLOTHING & LINEN: Uniforms for Animal Control Officer.
- 5220 MINOR TOOLS AND APPARATUS: To include any small tool or piece of equipment needed in the daily routine of animal control.
- 5230 MOTOR FUEL: Vehicle fuel for animal control vehicle.
- 5262 ANIMAL CONTROL SUPPLIES: To include any necessary item needed to contain animals.
- 5304 PRINTING & REPRODUCTION: Any bulk printing or copying materials needed.
- 5305 DUES & SUBSCRIPTIONS: Professional dues for animal control personnel.
- 5322 TUITION AND EDUCATION: Animal control training.
- 5323 MEALS & LODGING EXPENSE: Travel expense for Animal Control Officer.
- 5330 TRAVEL: To include any mileage reimbursement for Animal Control Officer.
- 5354 MAINTENANCE OF AUTO: To include any repairs needed to Animal Control vehicle.
- 5371 ANIMAL SERVICE: Humane Society contract and veterinary disposal/quarantine of animals. **2018/2019 Contract with Cedar Creek Lake Human Society.**
- 5402 LAND & BUILDINGS: Animal Holding Pen.
- 5480 MACHINERY/EQUIPMENT: To include the purchase of machinery/equipment or vehicles for Animal Control.

**FY 2018-2019 EXPENDITURE DETAIL
DEBT SERVICE 91**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	Pumper Truck 2015				
9155012	Note Payable Principal	-	-	31,341	32,275
9155023	Note Payable Interest	-	-	9,480	8,546
	SUB-TOTAL	-	-	40,821	40,821
	City Hall 2012				
9155011	Note Payable Principal	34,640	35,903	37,213	38,571
9155022	Note Payable Interest	37,244	35,981	34,671	33,313
	SUB-TOTAL	71,884	71,884	71,884	71,884
	Police/Fire Building Remodel 2014				
9155014	Note Payable Principal	10,733	-	-	-
9155025	Note Payable Interest	81	-	-	-
	SUB-TOTAL	10,814	-	-	-
	Secondary Fire Station 2017				
9155015	Note Payable Principal	6,573	6,573	6,595	6,728
9155026	Note Payable Interest	3,140	3,140	3,118	2,985
	SUB-TOTAL	9,713	9,713	9,713	9,713
	Slope Mower 2016				
9155016	Note Payable Principal	7,219	7,219	7,365	7,512
9155027	Note Payable Interest	2,434	3,139	2,288	2,140
	SUB-TOTAL	9,653	10,358	9,653	9,652
	Zero Turn Mowers (2) 2016				
9155017	Note Payable Principal	8,333	17,000	-	-
	SUB-TOTAL	8,333	17,000	-	-
	DIVISION SUB-TOTAL	110,397	108,955	132,071	132,070

DEBT SERVICE DEPARTMENT

Pumper Truck 2015

- 55012 PRINCIPAL PAYMENT: To include payments toward the principal amount of the purchase of a new Fire Truck. Financed in 2015 at 2.98% interest for 10 years ending in 2025. Loan Amount \$397,794.00. (Total payments with interest will be \$455,389.72)
- 55023 INTEREST PAYMENT: To include payments toward the interest amount of the purchase of a new fire truck. Interest Amount \$60,595.72.

City Hall 2012

- 55011 PRINCIPAL PAYMENT: To include payments toward the principal amount of the add on/remodel of the new City Hall. Financed in 2012 at 3.55% interest for a ten year period with the terms to be adjusted annually at Wall Street Prime Rate -.25% for the remainder of the 30 year note ending 2036. Loan Amount \$1,400,000.00. (Total payments with interest will be \$1,617,386.40)
- 55022 INTEREST PAYMENT: To include payments toward the principal amount of the add on/remodel amount of the new City Hall. Interest Amount \$217,386.40.

Police/Fire Building 2014 (Paid Off)

- 55014 PRINCIPAL PAYMENT: To include payments toward the principal amount of the purchase to upgrade Police and Fire Department from the Reserve Fund. (\$42,000 for both buildings) (2015/2016 final payment)
- 55024 INTEREST PAYMENT: To include payments toward the interest amount of the purchase to upgrade the Police and Fire Department from the Reserve Fund. (2015/2016 final payment)

Legendary Fire Station 2017

- 55015 PRINCIPAL PAYMENT: To include payments toward the principal amount of the purchase of a new fire station on Legendary Lane from the Reserve Fund. Financed in 2017 at 2% interest for 20 years ending in 2037. Loan Amount \$160,000.00. (Total payments with interest will be \$194,259.20)
- 55024 INTEREST PAYMENT: To include payments toward the interest amount of the purchase of a new fire station on Legendary Lane from the Reserve Fund. Interest amount \$34,259.20

Street Department Slope Mower 2016

- 55014 PRINCIPAL PAYMENT: To include payments toward the principal amount of the purchase of a new slope mower for the street department from the Reserve Fund. Financed in 2016 at 2% interest for 15 years ending in 2031. Loan Amount \$125,000.00. (Total payments with interest will be \$144,789.46)
- 55024 INTEREST PAYMENT: To include payments toward the interest amount of the purchase of a new slope mower for the street department from the Reserve Fund. Interest amount \$19,789.46

Zero Turn Mowers (2) (Paid Off)

55014 PRINCIPAL PAYMENT: To include payments toward the principal amount of the purchase to of 2 zero turn mowers for the Street Department with 0% interest for 3 years beginning 2015/2016. (2016/2017 Final Payment)

5 YEAR CAPITAL IMPROVEMENT PROGRAM

As required by Section 7.11 of the Home Rule Charter, the following capital programs are suggested. The following figures reflect the anticipated needed expenditures by our Department Heads. Please note these expenditures are based on useful lives of equipment and will have to be appropriately budgeted in the future based on actual revenue.

*2018-2019

City Hall (7th Installment)	71,884.00
Legendary Lane Fire Station (3rd Installment)	9,713.00
Slope Mower (3rd Installment)	9,652.00
Fire Engine/Truck (2nd Installment)	40,821.00
Computers for PD (upgrade all)	15,000.00
All-Terrain Utility Vehicle for Park	12,000.00
	\$159,070.00

*2019-2020

City Hall (8th Installment)	71,884.00
Legendary Lane Fire Station (4th Installment)	9,713.00
Slope Mower (4th Installment)	9,653.00
Fire Engine/Truck (3rd Installment)	40,821.00
Police Cars (2)	95,500.00
Tractor/Mower	30,000.00
Bomag	200,000.00
Class A Pumper (1st Installment)	37,000.00
Fire Department F350	35,000.00
	\$529,571.00

*2020-2021

City Hall (9th Installment)	71,884.00
Legendary Lane Fire Station (5th Installment)	9,713.00
Slope Mower (5th Installment)	9,653.00
Fire Engine/Truck (4th Installment)	40,821.00
Police Cars (2)	95,500.00
Class A Pumper (2nd Installment)	37,000.00
	\$264,571.00

*2021-2022

City Hall (10th Installment)	71,884.00
Legendary Lane Fire Station (6th Installment)	9,713.00
Slope Mower (6th Installment)	9,653.00
Fire Engine/Truck (5th Installment)	40,821.00
Police Cars (2)	95,500.00
Class A Pumper (3rd Installment)	37,000.00
	\$264,571.00

*2022-2023

City Hall (11th Installment)	71,884.00
Legendary Lane Fire Station (7th Installment)	9,713.00
Slope Mower (7th Installment)	9,653.00
Fire Engine/Truck (6th Installment)	40,821.00
Police Cars (2)	95,500.00
Class A Pumper (4th Installment)	37,000.00
	\$264,571.00

This 5 Year Capital Improvement Program Identifies the needs for the City. The budgeting process will determine priorities and needs and would be limited to approximately \$200,000 per year

GUN BARREL CITY
Payroll Classification Schedule
Categorization of Individual Classifications

<u>Pay Range</u>	<u>Job Classification</u>
13	Laborer
14	Animal Control Building Maintenance Grounds Keeper
16	Court Clerk Grounds Keeper Supervisor Level I Equipment Operator
17	Permit Assistant Level II Equipment Operator Dispatcher
18	Code Enforcement Officer Level II Court Clerk
19	Fireman
20	Grant Writer/City Planner Leadman/Level I Operator
22	Associate Judge Building Inspector
23	Police Officer
24	Street Superintendent
25	Investigator
27	Patrol Sergeant Sergeant/Investigator
29	City Secretary City Treasurer Assistant Police Chief Building Official
31	Fire Chief
34	Police Chief
41	City Manager

Gun Barrel City Payroll Classification Schedule

<u>Pay Range</u>		<u>MIN</u>	<u>MID</u>	<u>MAX</u>
13	A	22,420.67	26,185.83	29,894.85
	M	1,868.39	2,182.15	2,491.24
	B/W	862.33	1,007.15	1,149.80
	H	10.78	12.59	14.37
14	A	23,541.55	27,494.65	31,389.91
	M	1,961.80	2,291.22	2,615.83
	B/W	905.44	1,057.49	1,207.30
	H	11.32	13.22	15.09
15	A	24,718.47	28,869.02	32,958.83
	M	2,059.87	2,405.75	2,746.57
	B/W	950.71	1,110.35	1,267.65
	H	11.88	13.88	15.85
16	A	25,954.55	30,313.09	34,606.83
	M	2,162.88	2,526.09	2,883.90
	B/W	998.25	1,165.89	1,331.03
	H	12.48	14.57	16.64
17	A	27,251.87	31,828.96	36,338.05
	M	2,270.99	2,652.41	3,028.17
	B/W	1,048.15	1,224.19	1,397.62
	H	13.10	15.30	17.47
18	A	28,614.56	33,419.73	38,154.59
	M	2,384.55	2,784.98	3,179.55
	B/W	1,100.56	1,285.37	1,467.48
	H	13.76	16.07	18.34
19	A	30,045.76	35,090.61	40,062.68
	M	2,503.81	2,924.22	3,338.56
	B/W	1,155.61	1,349.64	1,540.87
	H	14.45	16.87	19.26
20	A	31,547.53	36,845.77	42,065.45
	M	2,628.96	3,070.48	3,505.45
	B/W	1,213.37	1,417.15	1,617.90
	H	15.17	17.71	20.22
21	A	33,125.06	38,687.27	44,169.14
	M	2,760.42	3,223.94	3,680.76
	B/W	1,274.04	1,487.97	1,698.81
	H	15.92	18.60	21.24
22	A	34,781.67	39,825.90	45,467.52
	M	2,898.47	3,318.83	3,788.96
	B/W	1,337.76	1,531.77	1,748.75
	H	16.72	19.15	21.86

Updated May 2018

Gun Barrel City Payroll Classification Schedule

<u>Pay Range</u>		<u>MIN</u>	<u>MID</u>	<u>MAX</u>
23	A	36,520.75	41,817.20	47,740.90
	M	3,043.40	3,484.77	3,978.41
	B/W	1,404.64	1,608.35	1,836.19
	H	17.56	20.10	22.95
24	A	38,346.48	44,786.10	51,131.50
	M	3,195.54	3,732.18	4,260.96
	B/W	1,474.86	1,722.54	1,966.60
	H	18.44	21.53	24.58
25	A	40,451.24	47,025.04	53,687.76
	M	3,370.94	3,918.75	4,473.98
	B/W	1,555.82	1,808.66	2,064.91
	H	19.45	22.61	25.81
27	A	44,597.49	51,845.10	59,190.76
	M	3,716.46	4,320.43	4,932.56
	B/W	1,715.29	1,994.04	2,276.57
	H	21.44	24.93	28.46
29	A	48,940.85	57,159.58	65,257.01
	M	4,078.40	4,763.30	5,438.08
	B/W	1,882.34	2,198.45	2,509.89
	H	23.53	27.48	31.37
31	A	53,957.82	63,017.03	71,946.78
	M	4,496.49	5,251.42	5,995.57
	B/W	2,075.30	2,423.73	2,767.18
	H	25.94	30.30	34.59
34	A	62,463.00	72,950.77	83,287.14
	M	5,205.25	6,079.23	6,940.60
	B/W	2,402.42	2,805.80	3,203.35
	H	30.03	35.07	40.04
41	A	87,891.57	102,650.03	117,192.74
	M	7,324.30	8,554.17	9,766.06
	B/W	3,380.45	3,948.08	4,507.41
	H	42.26	49.35	56.34

*
A Annual
M Monthly
B/W Biweekly
H Hourly

Updated May 2018

This page intentionally left blank.

This page intentionally left blank.

**SPECIAL FUNDS BUDGET SUMMARY
FOR FISCAL YEAR 2018-2019**

STREET SALES TAX		
Anticipated 2018-2019 Revenues		
Unrestricted Fund Balance		176,646
2018/2019 Street Sales Tax Revenue		459,474
Interest		1,850
Total Street Sales Tax Revenue		637,970
Anticipated 2018-2019 Expenditures		
Maint of Street Expense		41,000
Reconstruction and Repairs of Streets Expense		50,000
Outsourced Reconstruction/Repairs		450,000
FEMA-Reconstruction/Repairs		-
Total Street Sales Tax Expenditures		541,000
NET BALANCE		96,970
RESERVE FUND		
Anticipated 2018-2019 Revenues		
Unrestricted Fund Balance		313,572
FY 2016/2017 GF FUND BALANCE TRANSFER		15,089
FY 2017/2018 GF FUND BALANCE TRANSFER		125,000
Reserve Fund Revenue		20,499
Total Reserve Fund Revenue		474,160
Anticipated 2018-2019 Expenditures		
Capital Outlay		0
Total Reserve Fund Expenditures		0
NET BALANCE		474,160

**SPECIAL FUNDS BUDGET SUMMARY
FOR FISCAL YEAR 2018-2019**

HOTEL/MOTEL		
Anticipated 2018-2019 Revenues		
Fund Balance		212,639
Hotel/Motel Revenue		84,480
Total Hotel/Motel Revenue		297,119
Anticipated 2018-2019 Expenditures		
Arts		12,600
Advertising/Promotion/Signage		43,480
Muniservices		2,400
Sporting Events		16,000
Special Events		10,000
Total Hotel/Motel Expenditures		84,480
NET BALANCE		212,639
FESTIVAL FUND		
Anticipated 2018-2019 Revenues		
Fund Balance		35,231
Reserve Fund Revenue		79,693
Total Festival Fund Revenue		114,924
Anticipated 2018-2019 Expenditures		
Festivals and Events		77,100
Total Festival Fund Expenditures		77,100
NET BALANCE		37,824

**FY 2018-2019 REVENUE AND EXPENDITURE DETAIL
STREET MAINTENANCE SALES TAX**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	FUND BALANCE	471,251	885,647	407,836	234,221
	Luther Lane Project		(63,500)	(63,500)	0
	Church Street Drainage		(57,575)	(57,575)	(57,575)
	NET FUND BALANCE		764,572	286,761	176,646
	REVENUE				
41041	Sales Tax	425,331	438,517	459,474	459,474
4602	Interest		945	1,850	1,850
	SUB-TOTAL	896,582	1,204,034	461,324	461,324
	DIVISION SUBTOTAL	896,582	1,204,034	748,085	637,970
	MAINTENANCE/CONTRACTUAL				
5353	Due to General Fund Maint of Sts.	41,000	41,000	41,000	41,000
	SUB-TOTAL	41,000	41,000	41,000	41,000
	CAPITAL OUTLAY				
5402	Re-Construction/Repairs of Streets	200,000	200,000	150,000	50,000
5403	Outsourced Re-Construction/Repair	360,339	500,000	450,000	450,000
5404	FEMA Re-construction/Repairs	59,250	0	0	0
	SUB-TOTAL	619,589	700,000	600,000	500,000
	DIVISION TOTAL	660,589	741,000	641,000	541,000
	NET BALANCE	235,993	463,034	107,085	96,970

*Certain street funds that may be spent for new street construction may come from grant revenues.

**FY 2018-2019 REVENUE AND EXPENDITURE DETAIL
RESERVE FUND**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	FUND BALANCE	742,312	457,565	191,343	313,572
FY16/17	GF FUND BALANCE TRANSFER			125,000	15,089
FY17/18	GF FUND BALANCE TRANSFER			125,000	125,000
	SUB-TOTAL	742,312	457,565	316,343	453,661
	REVENUE				
4202	Interest	0	1,100	1,134	1,134
4203	PD/FD Building Loan Principal	10,734	0	0	0
4204	PD/FD Building Loan Interest	81	0	0	0
4205	Legendary Fire Department Principal	6,573	6,573	6,595	6,595
4206	Legendary Fire Department Interest	3,140	3,140	3,118	3,118
4207	Street Department Slope Mower Principal	7,219	9,219	7,364	7,364
4208	Street Department Slope Mower Interest	2,434	2,434	2,288	2,288
	SUB-TOTAL	30,181	22,466	20,499	20,499
	DIVISION SUBTOTAL	772,493	480,031	336,842	474,160
	CAPITAL OUTLAY				
5401	Police Department Remodel	27,500	-	-	-
5403	Police Department Security System	6,281	-	-	-
5405	Police Department Vehicles	143,250	130,000	-	-
5406	Fire Department Compressor	26,000	-	-	-
5407	Legendary Fire Station	160,000	160,000	-	-
5408	Slope Mower	125,000	-	-	-
	SUB-TOTAL	488,031	290,000	-	-
	DIVISION TOTAL	488,031	290,000	-	-
	NET BALANCE	284,462	190,031	336,842	474,160

**FY 2018-2019 REVENUE AND EXPENDITURE DETAIL
HOTEL/MOTEL FUND**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	FUND BALANCE	123,665	174,776	212,639	212,639
	SUB-TOTAL	123,665	174,776	212,639	212,639
	REVENUE				
4210	Hotel/Motel Tax	77,158	90,000	84,000	84,000
4211	Interest		303	480	480
	SUB-TOTAL	77,158	90,303	84,480	84,480
	DIVISION SUBTOTAL	200,823	265,079	297,119	297,119
	TRANSFER TO FESTIVAL				
	Arts	11,574	13,500	12,600	12,600
	SUB-TOTAL	11,574	13,500	12,600	12,600
	EXPENSES	-	-	-	-
5202	Advertising/Promotion/Signage	10,562	16,500	43,480	43,480
5203	Muniservices	2,400	2,400	2,400	2,400
5304	Sporting Events		16,000	16,000	16,000
5305	Special Events		10,000	10,000	10,000
	SUB-TOTAL	12,962	44,900	71,880	71,880
	DIVISION TOTAL	24,535	58,400	84,480	84,480
	NET BALANCE	176,287	206,679	212,639	212,639

**FY 2018-2019 REVENUE AND EXPENDITURE DETAIL
FESTIVAL FUND**

OBJ CODE	ACCOUNT DESCRIPTION	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET	FY 18-19 BUDGET
	FUND BALANCE	90,274	48,559	34,024	35,231
	SUB-TOTAL	90,274	48,559	34,024	35,231
	REVENUE				
4203	July Fest	45,000	45,000	45,000	65,000
4001	Interest		65	93	93
	Sponsorship for Birthday Celebration				2,000
	TRANSFER FROM HOTEL/MOTEL	11,574	13,500	12,600	12,600
	SUB-TOTAL	56,574	58,565	57,693	79,693
	DIVISION SUBTOTAL	146,848	107,124	91,717	114,924
	EXPENSES				
5401	July Fest	65,000	65,000	65,000	65,000
5403	Fireworks (Christmas and July Fest)	17,500	0	0	0
5405	Fall Fest	6,000	6,000	6,000	6,000
5406	Monster Mash Bash	600	600	600	-
	Spring Expo	300	300	300	-
	Easter Egg Hunt	600	600	600	-
	National Night Out	600	600	600	-
	50 Birthday Celebration	-	-	-	6,100
	SUB-TOTAL	90,600	73,100	73,100	77,100
	DIVISION TOTAL	90,600	73,100	73,100	77,100
	NET BALANCE	56,248	34,024	18,617	37,824

ORDINANCE #O-2018-007

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF GUN BARREL CITY FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2018 AND ENDING SEPTEMBER 30, 2019; ADOPTING THE ANNUAL BUDGET OF THE CITY OF GUN BARREL CITY FOR THE 2018-2019 FISCAL YEAR; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR THE REPEAL OF ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND PROVIDING FOR AN EFFECTIVE DATE.

Whereas, the City Manager of the City of Gun Barrel City, Texas, has submitted to the City Council a proposed budget of the revenues and expenditures of the City of Gun Barrel City for the period beginning October 1, 2018 and ending September 30, 2019, and which said budget has been compiled from detailed information obtained from the several departments, divisions, and offices of the city; and

Whereas, the City Council of the City of Gun Barrel City did sit as a committee of the whole in the Council Chamber in the City of Gun Barrel City on **July 24, 2018** at 6:30 p.m., after public notice having been given, to hear any complaints, suggestions or observations during a public hearing on the proposed budget; and

Whereas, the City Council did take action on the proposed budget on **July 24, 2018**, after notice having been given;

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

Section 1. That the appropriations for the fiscal year beginning October 1, 2018 and ending September 30, 2019 for the support of the general government of the City of Gun Barrel City, Texas, be fixed and determined for said terms in accordance with the expenditures shown in the City's fiscal year 2018-2019 budget, a copy of which is appended hereto.

Section 2. That the budget, as shown in words and figures, is hereby approved in all aspects and adopted as the City's budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019.

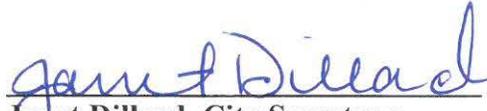
Section 3. That all ordinances or parts of ordinances in conflict herewith be and the same are hereby repealed to the extent of such conflict.

Section 4. If for any reason any section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, shall be held invalid or unconstitutional by final judgment of a court of competent jurisdiction, it shall not affect any other section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, for it is the definite intent of this City Council that every section, paragraph, subdivision, clause, phrase, word or provision hereof be given full force and effect for its purpose.

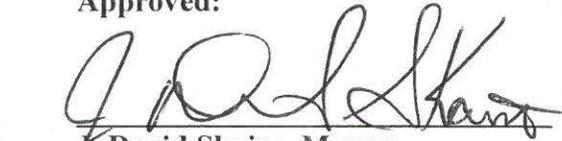
Section 5. This Ordinance shall become effective on the date of its passage and publication.

Passed, Adopted and Approved on this the 24th day of July, 2018.

Attest:


Janet Dillard, City Secretary

Approved:


J. David Skains, Mayor

ORDINANCE #O-2018-009

AN ORDINANCE FIXING THE RATE AND TAX LEVY FOR THE CITY OF GUN BARREL CITY, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018 AND ENDING SEPTEMBER 30, 2019, OF THE CITY OF GUN BARREL CITY, TEXAS, IN CONFORMITY WITH THE LAWS OF THE STATE OF TEXAS, AND THE ORDINANCES OF SAID CITY; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GUN BARREL CITY, TEXAS;

SECTION I

That there shall be and is hereby levied and shall be assessed and collected for the year 2018 upon all taxable property within the City of Gun Barrel City, Texas, made taxable by law, an ad valorem tax shall be set at 0.00 per \$00.00 valuation on each actual assessment to be assessed and to be based upon 100% of its actual market value, which said taxes when collected shall be appropriated among the funds and departments of the city government of the City of Gun Barrel City for purposes set forth in the fiscal year budget for maintenance and operations of the City.

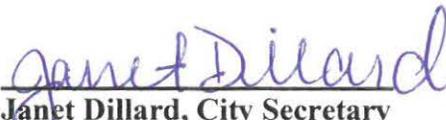
SECTION II

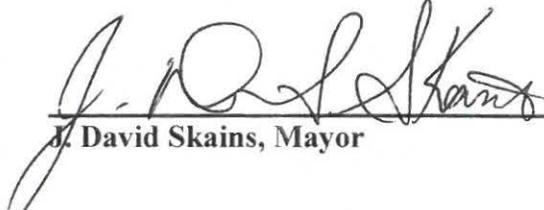
All ordinances or parts of ordinances in conflict herewith are expressly repealed.

Passed, Adopted and Approved on this the 28th day of August 2018.

Attest:

Approved:


Janet Dillard, City Secretary


David Skains, Mayor