

Gun Barrel City



2017/2018

Budget



1716 WEST MAIN STREET • GUN BARREL CITY, TEXAS 75156

June 27, 2017

Mayor Jim Braswell
Members of the City Council
Citizens of the City of Gun Barrel City

Re: Proposed Budget

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

It is my pleasure to present the Recommended 2017-2018 Budget, the second 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 2017-2018 budget includes a 4.26 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 \$3,548,601, which is an increase of 5.85 percent, compared to 2016-2017 expenditures of \$3,352,445. The increase is attributed to Cedar Creek Lake Reservoir being full.

In the 2017-2018 budget, there are four emphases and the first is a 2 percent Cost Of Living Adjustment. This is for all employees across the board. Second emphasis is a new work utility truck for our Animal Control Officer, and this cost is proposed to come out of the Animal Control budget. Third emphasis is pertaining to our code enforcement and funds for property clean up. Fourth emphasis is body worn cameras to be utilized by our Police Officers. This would allow for strengthening police accountability, preventing confrontational situations, resolve officer involved incidents and complaints, improve agency transparency, identify and correct internal agency problems, strengthen officer performance, and improve evidence documentation.

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

Sincerely,

A handwritten signature in blue ink that reads 'Bret Bauer'. The signature is fluid and cursive, with the first name 'Bret' being more prominent.

Bret Bauer
City of Gun Barrel City
City Manager

**CITY OF GUN BARREL CITY, TEXAS
FISCAL YEAR 2017/2018
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 #0-2017-005, adopting the City's budget for the 2017/2018 fiscal year:

Council Member	Ron Wyrick	Absent
Mayor Pro Tem	David Skains	For
Council Member	Linda Rankin	For
Council Member	Anne Mullins	For
Council Member	Rob Rea	For

MUNICIPAL PROPERTY TAX RATES

TAX RATE	Adopted FY2016-2017	Proposed FY2017-2018
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.

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**GENERAL FUND SUMMARY
FOR FISCAL YEAR 2017-2018**

ANTICIPATED 2017-2018 REVENUES		
Sales & Use Tax		2,759,012
Street Sales and Use Tax		41,000
Beverage Tax		39,151
BINGO Allocation		27,547
Business & Franchise taxes		338,271
Licenses & permits		111,871
Fines & Penalties		172,240
Fees & Interlocal Agreements		16,863
Miscellaneous Revenues		42,646
TOTAL GENERAL FUND REVENUES		3,548,601
Mayor & Council		4,000
Administration		430,494
City Secretary		73,431
Treasurer		100,737
Municipal Court		139,012
Municipal Buildings		77,726
Police		1,256,095
Building/Code Enforcement		281,671
Fire		392,971
Streets		487,003
Parks		97,802
Animal Control		75,588
Debt Service		132,071
TOTAL GENERAL FUND EXPENDITURES		3,548,601
Street Sales and Use Tax Revenue		459,474
Street Sales and Use Tax EDC Expense		459,474
Public Enhancement Revenue (Water Franchise)		36,943
Public Enhancement Expense (Water Franchise)		36,943

FY 2017-2018 REVENUE DETAIL

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	Taxes/Business Franchise				
	Transfer from Reserve Fund	-	-	-	-
4104	Sales & Use Tax	2,509,424	2,551,988	2,646,246	2,759,012
41041	Sales & Use Tax STREETS	-	51,000	41,000	41,000
4105	Beverage Tax	34,668	35,000	35,000	39,151
4107	BINGO Allocation	10,000	20,000	25,622	27,547
41061	Electric Franchise	229,016	229,542	223,298	222,000
41062	Telephone Franchise	10,982	9,744	9,303	10,244
41063	Cable TV Franchise	26,597	23,969	24,703	32,984
41066	Trash Collection Franchise	35,918	33,757	30,062	36,100
41067	Water Franchise	36,043	36,043	30,220	36,943
	SUB-TOTAL	2,892,648	2,991,043	3,065,454	3,204,981
	Licenses & Permits				
4201	Liquor Permit	150	1,295	2,273	350
4204	Food Service/Handlers Permit	7,530	7,643	6,848	6,518
4207	Fence Permit	1,530	2,045	2,013	1,846
4208	Sign Permits	2,273	1,476	1,503	2,509
42091	HUD Home Permit	1,125	937	1,093	1,436
42092	Garage Sale Permit	2,773	3,198	3,096	2,644
4210	Occupancy Permit	3,960	5,070	5,258	4,590
4212	Misc Permits	2,220	3,133	2,400	2,162
4215	Residential Permit-New	10,496	6,750	6,500	12,538
4216	Residential Permit-Misc	24,803	22,257	22,500	25,755
4216-1	ESI Inspections				12,900
4217	Commercial Permit-New	1,303	3,000	5,000	5,000
4218	Commercial Permit-Misc	10,218	8,000	15,000	18,317
4219	Alarm Permit	1,950	1,700	2,500	1,600
4224	Animal Impound Permit	968	6,358	1,607	1,531
4227	Trades Registration	8,850	8,663	9,500	12,175
	SUB-TOTAL	80,149	81,525	87,091	111,871
	Fines & Penalties				
4301	Fines	138,353	133,307	133,307	146,237
4303	Credit Card Fees	964	1,001	1,001	1,087
4304	Arrest Fees	3,697	3,774	3,774	4,275
4305	Warrant Fees	13,194	13,579	13,579	16,230
4306	Time Payment Fees	4,090	4,093	4,093	4,411
	SUB-TOTAL	160,298	155,754	155,754	172,240

FY 2017-2018 REVENUE DETAIL

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	Fees				
4501	P&Z BOA Fee	2,250	2,150	750	2,338
4502	Interlocal Agreements	13,178	13,537	14,000	14,000
4505	Wrecker License & Permit Fees	475	525	525	525
	SUB-TOTAL	15,903	16,212	15,275	16,863
	Miscellaneous Revenues				
4602	Interest Income	1,224	1,802	1,900	2,325
4603	Other Revenue	2,311	12,515	2,400	3,149
4604	Pay Phone Commission	428	400	400	451
4606	Recovery of Expenditures	61,238	-	5,000	5,000
4607	Grant Proceeds	2,280	10,280	2,700	2,700
4608	Street Lights	3,137	3,670	3,831	3,563
4609	Rent of City Buildings	18,000	6,000	6,000	18,000
4610	Auction	-	1,000	1,000	1,000
4611	Park Concession	300	300	300	300
4612	Park Rental	8,355	8,355	-	750
4615	Warrants/Housing/Communications	6,530	6,530	4,590	4,705
4616	Credit Card Fees	516	516	750	703
	SUB-TOTAL	104,319	51,368	28,871	42,646
	DIVISION TOTAL	3,253,317	3,295,902	3,352,445	3,548,601

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. **2017/2018 - 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: Service-Annual fee for the business selling food in Gun Barrel City, Handlers-A \$10 permit which requires a class for any person handling food in Gun Barrel City Businesses. (Valid for 2 years)
- 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.

- 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 Payne Springs, Log Cabin and Tool to handle warrants, housing and communications.
- 4616 CREDIT CARD FEES: A 3% service charge for accepting payments by credit card at City Hall.

**FY 2017-2018 EXPENDITURE DETAIL
MAYOR COUNCIL 00**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	SUPPLIES				
5201	Mayor/Council Expense	4,255	790	4,000	4,000
	SUB-TOTAL	4,255	790	4,000	4,000
	DIVISION - SUBTOTAL	4,255	790	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)

**FY 2017-2018 EXPENDITURE DETAIL
ADMINISTRATION 10**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	PERSONNEL SERVICES				
5101	Salaries & Wages	130,659	130,659	107,183	109,327
5103	Service Incentive Pay	665	785	30	90
5105	Commuting Benefit	780	780	-	-
5122	Fee Basis - Legal	55,000	60,000	46,000	46,000
5127	Fee Basis - Public Relations	30,000	6,695	24,000	30,000
5129	Fee Basis-Engineering/Consulting	35,016	33,000	20,000	20,000
5140	Texas Municipal Retirement	7,477	7,550	6,883	7,025
5150	Social Security/Medicare	9,606	10,115	8,202	8,370
5151	Unemployment Insurance	540	547	547	547
5152	Workmen's Compensation	182	169	171	171
5160	Health Insurance	14,571	14,055	8,452	9,600
5170	Physicals, Drug Screening	-	-	-	-
	SUB-TOTAL	284,496	264,355	221,468	231,130
	SUPPLIES				
5201	Office & Operating Supplies	9,238	9,000	9,000	9,000
5203	Office Equipment/Furniture	-	-	-	-
5205	Employee Recognition & Awards	500	500	500	2,500
5230	Motor Fuel	1,600	1,834	-	-
	SUB-TOTAL	11,338	11,334	9,500	11,500
	MAINTENANCE/CONTRACTUAL				
5301	Communications	10,619	11,716	11,000	11,000
5302	Postage	4,085	3,798	3,800	3,800
5305	Dues & Subscriptions	6,000	5,235	6,000	7,000
5309	Insurance & Bonds	50,000	50,650	50,000	65,000
5311	Lease of Equipment	4,140	2,700	6,000	6,000
5322	Tuition & Education	1,535	541	2,700	2,500
5323	Meals & Lodging Expense	1,407	750	2,500	3,000
5330	Travel	353	50	2,000	3,000
5354	Maintenance of Auto	1,235	500	-	-
5358 01	Maintenance of Computer System	13,956	13,845	13,000	13,000
5359	Maintenance of Other				1,500
	SUB-TOTAL	93,330	89,785	97,000	115,800
	OTHER SERVICES				
5361	Credit Card Fees	1,735	1,500	1,500	2,500
5364	Contingency	-	1,918	-	10,000
5364 4	Library Services Agreement	1,400	1,500	1,500	1,500
5367	Street Lights	6,207	25,000	10,000	20,000
5368	380 Agreements	-	14,000	38,064	38,064
	SUB-TOTAL	9,342	43,918	51,064	72,064

**FY 2017-2018 EXPENDITURE DETAIL
ADMINISTRATION 10**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	CAPITAL OUTLAY				
5402	Land and Buildings	-	-	-	-
5480	Machinery/Equipment/Implements	-	10,000	-	-
	SUB-TOTAL	-	10,000	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	398,506	419,392	379,032	430,494

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, and professional fees.
- 5129 FEE BASIS-Engineering/CONSULTING: To include any City Engineering and Consulting Fees.
- 5140 TEXAS MUNICIPAL RETIREMENT: City share in 2017 is 6.42%, City share in 2018 will be 6.09%.
- 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. (2017-2018 \$7270.00 for Connect CTY, \$1100.00 for annual website, \$2400 AV Capture and \$2200 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, to be reimbursed by those subdivisions. (Loon Bay 10, Arbolado 5, Willowwood 12) The City makes payments for street lights on Main Street) 2017/2018
- 5368 380 AGREEMENTS: To include sales tax rebates for Chicken Express, Taco Casa and Hometown Cinemas
- 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 2017-2018 EXPENDITURE DETAIL
CITY SECRETARY 20**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	PERSONNEL SERVICES				
5101	Salaries & Wages	61,086	61,086	62,155	49,920
5103	Service Incentive Pay	500	500	500	65
5127	Fee Basis - Other	1,372	1,400	1,400	1,400
5140	Texas Municipal Retirement	3,587	3,517	4,022	3,209
5150	Social Security/Medicare	4,711	4,711	4,793	3,824
5151	Unemployment Insurance	276	270	171	171
5152	Workmen's Compensation	91	92	92	92
5160	Health Insurance	7,130	7,489	7,972	100
	SUB-TOTAL	78,753	79,065	81,105	58,781
5201	Office & Operating Supplies	144	150	150	-
5203	Office Equipment/Furniture	-	-	-	-
5250	Election Expenses	11,212	6,500	6,500	6,500
	SUB-TOTAL	11,356	6,650	6,650	6,500
	MAINTENANCE/CONTRACTUAL				
5303	Advertising	3,000	3,000	3,000	5,000
5305	Dues & Subscriptions	172	172	150	150
5322	Tuition & Education	-	-	-	1,000
5323	Meals & Lodging Expense	-	-	-	1,500
5330	Travel	-	-	-	500
5358 01	Maintenance of Computer System	-	75	-	-
	SUB-TOTAL	3,172	3,247	3,150	8,150
	DIVISION - SUBTOTAL	93,281	88,962	90,905	73,431
	CAPITAL OUTLAY				
5480	Machinery/Equipment/Implements	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	93,281	88,962	90,905	73,431

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 2017 is 6.42%, City share in 2018 will be 6.09%.
- 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 .
- 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 2017-2018 EXPENDITURE DETAIL
TREASURER 23**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	PERSONNEL SERVICES				
5101	Salaries & Wages	57,478	57,478	58,484	59,654
5103	Service Incentive Pay	500	500	500	500
5124	Fee Basis - Auditing	14,900	15,094	19,000	21,000
5140	Texas Municipal Retirement	3,282	3,311	3,787	3,862
5150	Social Security/Medicare	4,305	4,435	4,512	4,601
5151	Unemployment Insurance	276	270	178	178
5152	Workmen's Compensation	91	92	92	92
5160	Health Insurance	7,101	7,461	7,960	9,600
	SUB-TOTAL	87,933	88,641	94,513	99,487
	SUPPLIES				
5201	Office & Operating Supplies	200	-	-	-
5203	Office Equipment/Furniture	-	-	-	-
	SUB-TOTAL	200	-	-	-
	MAINTENANCE/CONTRACTUAL				
5305	Dues & Subscriptions	90	90	100	100
5322	Tuition & Education	-	250	250	250
5323	Meals & Lodging Expense	-	-	-	-
5330	Travel	-	-	-	-
5358 01	Maintenance of Computer System	823	850	850	900
	SUB-TOTAL	913	1,190	1,200	1,250
	DIVISION - SUBTOTAL	89,046	89,831	95,713	100,737
	CAPITAL OUTLAY				
5480	Machinery/Equipment/Implements	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	89,046	89,831	95,713	100,737

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 2017 is 6.42%, City share in 2018 will be 6.09%.
- 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.
- 5480 MACHINERY/EQUIPMENT/IMPLEMENTS: To replace any office machines, computer equipment, printers or etc.

**FY 2017-2018 EXPENDITURE DETAIL
MUNICIPAL COURT 30**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	PERSONNEL				
5101	Salaries & Wages	81,319	81,319	77,939	79,498
5102	Overtime	1,614	1,614	1,614	1,614
5103	Service Incentive Pay	1,735	1,875	1,490	1,070
5122	Fee Basis- Legal	-	-	14,842	15,000
5140	Texas Municipal Retirement	4,230	4,843	5,203	5,276
5150	Social Security/Medicare	6,272	6,488	6,200	6,286
5151	Unemployment Insurance	728	1,080	513	513
5152	Workmen's Compensation	182	184	184	184
5160	Health Insurance	13,099	13,941	15,587	19,171
	SUB-TOTAL	109,179	111,344	123,572	128,612
	SUPPLIES				
5201	Office & Operating Supplies	1,084	1,529	1,500	1,500
5203	Jury Expense	108	146	150	150
	SUB-TOTAL	1,192	1,675	1,650	1,650
	MAINTENANCE/CONTRACTUAL				
5301	Communications	2,437	2,642	2,700	2,700
5304	Printing & Reproduction	642	372	300	300
5305	Dues & Subscriptions	252	284	300	300
5311	Equipment Lease	1,476	1,476	1,476	1,000
5322	Tuition & Education	492	492	500	500
5323	Meals & Lodging Expense	78	78	100	600
5330	Travel	330	330	350	350
5358 01	Maintenance of Computer System	75	-	100	3,000
	SUB-TOTAL	5,782	5,674	5,826	8,750
5480	Machinery/Equipment/Implements	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	116,153	118,693	131,048	139,012

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 2017 is 6.42%, City share in 2018 will be 6.09%.
- 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. 2017/2018 1/2 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 2017-2018 EXPENDITURE DETAIL
MUNICIPAL BUILDINGS 40**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	PERSONNEL				
5101	Salaries & Wages	25,219	25,219	25,660	26,173
5102	Overtime	500	500	500	500
5103	Service Incentive Pay	425	485	500	500
5140	Texas Municipal Retirement	1,474	1,496	1,712	1,745
5150	Social Security/Medicare	1,895	2,005	2,040	2,078
5151	Unemployment Insurance	216	270	171	171
5152	Workmen's Compensation	1,144	1,159	1,159	1,159
5160	Health Insurance	6,840	7,190	7,762	9,600
5170	Drug Screen/Physical	-	-	-	-
	SUB-TOTAL	37,713	38,324	39,504	41,926
	SUPPLIES				
5202	Janitorial Supplies	4,877	3,877	4,000	4,000
5210	Clothing	76	76	-	-
5220	Minor Tools & Apparatus	-	100	100	100
5230	Motor Fuel	852	685	600	600
	SUB-TOTAL	5,805	4,738	4,700	4,700
	MAINTENANCE/CONTRACTUAL				
5306	Electricity	9,424	9,424	9,500	9,500
5308	Water	5,231	5,231	5,200	5,200
5350	Maintenance of Buildings	6,362	6,362	10,300	11,000
5352	Maintenance of ALL Grounds	6,820	6,820	6,800	5,000
5354	Maintenance of Vehicle	17	300	300	300
5359	Maintenance of Other Equipment	84	100	100	100
	SUB-TOTAL	27,938	28,237	32,200	31,100
	DIVISION SUBTOTAL	71,456	71,299	76,404	77,726
	CAPITAL OUTLAY				
5480	Machinery/Equipment/Implements	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	71,456	71,299	76,404	77,726

MUNICIPAL BUILDINGS

- 5101 SALARIES: To include salaries for building 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 2017 is 6.42%. City share in 2018 will be 6.09%.
- 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. 2017/2018 (Repairs for EMS Building)
- 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 2017-2018 EXPENDITURE DETAIL
POLICE DEPARTMENT 60**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	PERSONNEL				
5101	Salaries & Wages	700,435	700,435	712,693	726,947
5102	Overtime	20,000	20,000	20,000	20,000
5103	Service Incentive Pay	4,580	4,610	3,520	3,520
5104	Certification Pay	6,300	6,300	6,300	6,300
5105	Commuting Benefit	210	-	-	-
5121	Holiday Pay	26,924	26,924	26,924	26,924
5140	Texas Municipal Retirement	42,468	43,297	49,398	50,313
5150	Social Security/Medicare	56,950	58,008	58,862	59,952
5151	Unemployment Insurance	5,671	5,400	3,420	3,420
5152	Workmen's Compensation	25,617	25,950	25,950	25,950
5160	Health Insurance	123,595	143,295	141,112	168,819
5170	Physicals, Drug Screening	696	1,296	2,000	3,000
	SUB-TOTAL	1,013,446	1,035,515	1,050,179	1,095,145
	SUPPLIES				
5201	Office & Operating Supplies	4,593	5,500	5,500	5,000
5210	Clothing & Linen	1,000	11,784	7,500	8,000
5220	Minor Tools	214	536	500	500
5230	Motor Fuel	25,000	27,563	27,500	27,500
5260	Ammunition & Gun Supplies	1,272	2,500	2,500	2,500
5261	Prisoner Expense	2,978	4,800	4,800	5,000
5290	Analysis-Lab Fees	651	1,670	1,600	1,600
	SUB-TOTAL	35,708	54,353	49,900	50,100
	MAINTENANCE/CONTRACTUAL				
5301	Communications	5,299	6,535	6,600	6,600
5304	Printing & Reproduction	499	552	500	750
5305	Dues & Subscriptions	206	270	300	300
5306	Electricity	12,224	12,835	12,900	12,900
5308	Water	2,344	2,391	3,250	3,500
5311	Equipment Rental	1,129	2,952	2,900	1,000
5322	Tuition & Education	-	-	-	-
5323	Meals & Lodging Expense	1,438	2,920	2,900	3,000
5330	Travel	411	835	800	800
5350	Maintenance of Buildings	7,330	10,061	12,000	12,000
5354	Maintenance of Auto	24,798	20,000	20,000	20,000
5357	Maintenance of Radio Equipme	-	-	-	-
5358 01	Maintenance of Computer Syst	15,000	24,192	44,000	49,000
5359	Maintenance of Other Equipme	850	1,000	1,000	1,000

**FY 2017-2018 EXPENDITURE DETAIL
POLICE DEPARTMENT 60**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	SUB-TOTAL	71,528	84,543	107,150	110,850
	DIVISION SUBTOTAL	1,120,682	1,174,411	1,207,229	1,256,095
	CAPITAL OUTLAY				
5402	Land and Buildings	-	-	-	-
5480	Machinery/Equipment/Vehicles	-	1,910	-	-
	SUB-TOTAL	-	1,910	-	-
	DIVISION TOTAL	1,120,682	1,176,321	1,207,229	1,256,095

POLICE DEPARTMENT

- 5101 SALARIES: To include salaries for Police Dept. employees. (Police Chief, Assistant Chief, 2 Sergeants, 2 Investigator/Sergeants, 8 Patrolmen, Dispatch Supervisor and 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 Certificate, \$50.00 per month (\$600.00) for an Advanced Certificate and \$75.00 per month (\$900.00) for a Masters Certificate.
- 5105 COMMUTING BENEFIT: To include commuting benefit of \$1.50 each way for take home vehicle for Dispatch Supervisor.
- 5121 HOLIDAY PAY: To include holiday pay for Police Dept. employees.
- 5140 TEXAS MUNICIPAL RETIREMENT: City share in 2017 is 6.42% City share in 2018 will be 6.09%.
- 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.
- 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. 2017/2018 Eforce \$10,625, TCLEDDS \$630, CrimeReports \$500, Recording maint contract \$2387, Data back-up \$2193, Body Camera subscription \$14,000, general maintenance for ALL compute 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.

**FY 2017-2018 EXPENDITURE DETAIL
BUILDING/CODE ENFORCEMENT 65**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	PERSONNEL				
5101	Salaries & Wages	150,071	150,071	168,494	171,864
5102	Overtime	3,836	3,300	3,300	3,300
5103	Service Incentive Pay	1,865	1,925	1,515	1,145
5140	Texas Municipal Retirement	8,816	8,868	11,126	11,319
5150	Social Security/Medicare	11,917	11,880	13,258	13,488
5151	Unemployment Insurance	1,104	1,080	684	684
5152	Workmen's Compensation	661	669	669	669
5160	Health Insurance	27,768	28,127	31,415	38,352
5170	Physicals/Drug Screens	-	-	-	-
5171	Contract Inspections				250
	SUB-TOTAL	206,038	205,920	230,461	241,071
	SUPPLIES				
5201	Office Supplies	1,760	1,760	1,750	1,500
5210	Clothing & Linen	200	-	400	450
5220	Minor Tools & Apparatus	100	-	400	650
5230	Motor Fuel	4,092	3,862	3,100	3,000
5232	Garage Sale Signs	-	2,300	2,300	2,300
	SUB-TOTAL	6,152	7,922	7,950	7,900
	MAINTENANCE/CONTRACTUAL				
5301	Communications	89	-	-	-
5304	Printing & Reproduction	301	250	250	250
5305	Dues & Subscriptions	1,062	1,265	1,000	1,250
5322	Tuition & Education	1,677	1,135	4,200	3,200
5323	Meals & Lodging Expense	808	500	500	1,500
5330	Travel	274	-	-	500
5354	Maintenance of Auto	887	3,300	2,200	2,000
5357	Maintenance of Radio	200	100	100	-
53581	Maintenance of Computer System	5,324	6,000	18,500	14,000
5360	Property Clean Up	-	-	-	10,000
	SUB-TOTAL	10,622	12,550	26,750	32,700
	CAPITAL OUTLAY				
5480	Machinery/Equipment/Vehicles	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	222,812	226,392	265,161	281,671

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 2017 is 6.42%, City share in 2018 will be 6.09%.
- 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.
- 5301 COMMUNICATIONS: Cell phone and wireless cards.
- 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: Computer hardware and software updates, and MYGOV \$14000.00
- 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 2017-2018 EXPENDITURE DETAIL
FIRE DEPARTMENT / FIRE MARSHAL 70**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	PERSONNEL				
5101	Salaries & Wages	188,879	188,879	192,184	196,028
5102	Overtime	13,293	13,466	13,466	13,466
5103	Service Incentive Pay	1,785	1,905	2,000	2,000
5140	Tx Municipal Retirement	11,412	11,663	13,331	13,578
5140 01	Fireman's Pension	792	1,440	1,440	1,440
5150	Social Security/Medicare	17,733	17,774	18,043	18,474
5151	Unemployment Insurance	1,430	1,080	1,710	1,710
5152	Workmen's Compensation	2,147	2,175	2,175	2,175
5160	Health Insurance	27,808	29,213	31,449	38,350
5170	Physicals, Drug Screening	-	-	-	-
5171	Volunteer Expense	7,100	7,093	7,200	9,000
5172	Compensated Volunteer	20,400	21,000	21,000	21,000
	SUB-TOTAL	292,779	295,688	303,998	317,221
	SUPPLIES				
5201	Office/Operating Supplies	2,292	1,700	1,500	1,500
52012	Fire Marshal Supplies	-	250	250	250
52013	Heliport Expense	306	1,897	300	300
5210	Clothing & Linen	300	1,400	1,000	1,000
5215	Personal Protective Equipment	-	10,280	10,280	10,280
5220	Minor Tools & Apparatus	300	-	1,200	1,200
5230	Motor Fuel & Oil	11,249	8,190	8,000	8,000
5290	Analysis - Lab Fees	-	660	600	600
	SUB-TOTAL	14,447	24,377	23,130	23,130
	MAINTENANCE/CONTRACTUAL				
5301	Communications	1,066	1,067	1,000	1,000
5305	Dues & Subscriptions	2,913	3,300	3,000	3,000
5306	Electricity	11,772	10,884	10,500	11,500
5308	Water	1,619	1,667	1,600	2,620
5322	Tuition & Education	750	1,500	1,500	1,500
5323	Meals & Lodging Expense	141	750	500	500
5330	Travel	-	250	250	250
5350	Maintenance of Buildings	1,516	1,550	1,500	1,500
5354	Maintenance of Auto	20,611	16,260	16,000	16,000
5357	Maintenance of Radio	1,300	1,300	1,000	1,000
5358 01	Maintenance of Computer System	3,000	2,500	2,500	3,250
5359	Maintenance of Other Equipment	4,119	7,600	7,500	7,500
5360	Maintenance of Warning Sirens	3,000	3,000	3,000	3,000
	SUB-TOTAL	51,807	51,628	49,850	52,620
	DIVISION - SUBTOTAL	359,033	371,693	376,978	392,971

**FY 2017-2018 EXPENDITURE DETAIL
FIRE DEPARTMENT / FIRE MARSHAL 70**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 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	359,033	371,693	376,978	392,971

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.
- 5140 TEXAS MUNICIPAL RETIREMENT: City share in 2017 is 6.42%. City share in 2018 will be 6.09%.
- 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. 2017/2018 4 sets of bunker gear
- 5220 MINOR TOOLS & APPARATUS: To include any small tools or piece of equipment needed in the daily routine of firefighting.
- 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. 2017/2018 Emergency Reporting and Active 911
- 5359 MAINTENANCE OF OTHER EQUIPMENT: To include maintenance of equipment used in the fire department. 2017/2018 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 2017-2018 EXPENDITURE DETAIL
STREET DEPARTMENT 80**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	PERSONNEL				
5101	Salaries & Wages	237,748	237,748	241,909	246,747
5102	Overtime	4,000	5,628	5,628	5,628
5103	Service Incentive Pay	4,000	2,950	2,975	2,715
5105	Commuting Benefit	780	780	780	780
5140	Texas Municipal Retirement	13,546	14,110	16,133	16,427
5150	Social Security/Medicare	17,037	18,904	19,224	19,574
5151	Unemployment tax	2,208	2,160	1,368	1,368
5152	Workmen's Compensation Ins.	14,634	14,824	14,824	14,824
5160	Health Insurance	51,569	56,826	62,469	76,690
5170	Physicals/Drug Screens	-	-	-	-
	SUB-TOTAL	345,522	353,930	365,310	384,753
	SUPPLIES				
5201	Office & Operating Supplies	1,819	1,819	1,800	1,800
5210	Clothing & Linen	-	598	600	600
5220	Minor Tools & Apparatus	859	859	800	800
5230	Motor Fuel	19,000	20,618	20,000	20,000
	SUB-TOTAL	21,678	23,894	23,200	23,200
	MAINTENANCE/CONTRACTUAL				
5301	Communications	1,500	1,500	1,500	1,500
5306	Electricity	3,612	3,612	5,000	5,500
5307	Propane, Oxygen, Actyl.	1,800	1,800	1,800	1,500
5308	Water	1,600	1,600	1,600	1,600
5311	Equipment Rental	835	835	800	1,100
5322	Tuition & Education	-	-	-	-
5323	Meals & Lodging Expense	-	-	-	-
5330	Travel	-	-	-	-
5350	Maintenance of Buildings	1,428	1,428	1,400	1,400
5351	Maintenance Street Signs	1,947	2,881	2,800	2,000
5353	Maintenance of Streets	73,550	41,000	41,000	41,000
5354	Maintenance of Auto	1,118	1,618	1,600	1,600
5355	Maintenance of Heavy Equipment	16,161	18,161	18,000	20,000
5356	Maintenance of Shop Equipment	1,331	1,331	500	500
5357	Maintenance of Radio Equipment	241	241	250	250
5358 01	Maintenance of Computer System	-	300	300	300
5359	Maintenance of Other Equipment	735	750	750	800
	SUB-TOTAL	105,858	77,057	77,300	79,050
	DIVISION SUBTOTAL	473,058	454,881	465,810	487,003

STREET DEPARTMENT

- 5101 SALARIES: To include salaries for Street Dept. employees. (Superintendent, Lead Man/Level 1 Operator, 1 Level 2 Operator, 1 Level 1 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 2017 is 6.42%. City share in 2018 will be 6.09%.
- 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. 2017/2018 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. 2017/2018 Backhoe repair
- 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. 2017/2018 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 2017-2018 EXPENDITURE DETAIL
PARKS DEPARTMENT 85**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	PERSONNEL				
5101	Salaries & Wages	49,655	49,655	50,524	51,534
5102	Overtime	1,050	788	788	788
5103	Service Incentive Pay	640	760	745	745
5140	Texas Municipal Retirement	2,116	2,924	3,286	3,407
5150	Social Security/Medicare	4,184	4,735	3,982	4,060
5151	Unemployment Ins.	762	810	513	513
5152	Workmen's Compensation	597	605	605	605
5160	Health Insurance	6,862	7,209	7,782	9,600
5170	Physicals, Drug Screening	-	-	-	-
5171	Umpires/Scorekeepers	9,689	10,688	-	-
	SUB-TOTAL	75,555	78,174	68,225	71,252
	SUPPLIES				
5201	Office & Operating Supplies	232	232	200	200
52011	Softball Game/Tournament Expense	1,187	1,187	1,200	1,200
5210	Clothing	134	134	150	150
5220	Minor Tools & Apparatus	45	300	300	300
5230	Motor Fuel	1,100	1,424	1,400	1,400
	SUB-TOTAL	2,698	3,277	3,250	3,250
	MAINTENANCE/CONTRACTUAL				
5301	Communications	41	-	-	-
5305	Dues and Subscriptions	-	-	-	-
5306	Electricity	11,483	12,352	12,000	12,000
5308	Water	3,411	4,402	4,400	4,400
5322	Tuition and Education	114	114	200	200
5323	Meals and Lodging	-	-	-	-
5330	Travel	-	-	-	-
5350	Maintenance of Buildings	533	2,533	500	500
5352	Maintenance of Park Grounds	3,329	2,829	2,800	4,000
5356	Maintenance of Shop Equip.	61	61	100	100
53581	Maintenance of Computer	100	100	100	100
5359	Maintenance of Other Equip.	176	2,500	1,500	2,000
	SUB-TOTAL	19,248	24,891	21,600	23,300
	DIVISION SUBTOTAL	97,501	106,342	93,075	97,802
	CAPITAL OUTLAY				
5401	Park Grant	-	-	-	-
5402	Land and Buildings	-	-	-	-
5480	Machinery/Equipment/Vehicles	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	97,501	106,342	93,075	97,802

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 2017 is 6.42%. City share in 2018 is 6.09%
- 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.
- 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.

**FY 2017-2018 EXPENDITURE DETAIL
ANIMAL CONTROL 90**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	PERSONNEL				
5101	Salaries & Wages	27,301	27,301	27,779	28,335
5102	Overtime	5,832	6,000	6,000	6,000
5103	Service Incentive Pay	500	500	500	500
5140	Retirement	1,904	1,930	2,201	2,236
5150	Social Security/Medicare	2,573	2,586	2,622	2,665
5151	Unemployment Ins.	276	270	171	171
5152	Workmen's Compensation	228	231	231	231
5160	Health Insurance	6,860	7,208	7,781	9,600
5170	Physicals/Drug Screens	-	-	-	-
	SUB-TOTAL	45,474	46,026	47,285	49,738
	SUPPLIES				
5201	Office & Operating Supplies	12	550	550	550
5204	Chemical, Medical, Drugs	-	-	-	-
5210	Clothing & Linen	-	-	-	-
5220	Minor Tools & Apparatus	6	-	-	-
5230	Motor Fuel	4,626	5,782	5,000	5,000
5262	Animal Control Supplies	333	300	300	300
	SUB-TOTAL	4,977	6,632	5,850	5,850
	MAINTENANCE/CONTRACTUAL				
5322	Tuition & Education	-	-	-	-
5323	Meals & Lodging	-	-	-	-
5330	Travel Expense	-	-	-	-
5354	Maintenance of Auto	915	963	1,000	1,000
5371	Animal Services	1,300	4,788	4,000	4,000
	SUB-TOTAL	2,215	5,751	5,000	5,000
	CAPITAL OUTLAY				
5402	Land & Buildings	-	-	-	-
5480	Machinery and Equipment				15,000
	SUB-TOTAL	-	-	-	15,000
	DIVISION TOTAL	52,666	58,409	58,135	75,588

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 2017 is 6.42%, City share in 2018 will be 6.09%.
- 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.
- 5402 LAND & BUILDINGS: Animal Holding Pen.
- 5480 MACHINERY/EQUIPMENT: To include the purchase of machinery/equipment or vehicles for Animal Control. 2017/2018 \$15000 for new vehicle

**FY 2017-2018 EXPENDITURE DETAIL
DEBT SERVICE 91**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	Pumper Truck 2009				
9155012	Note Payable Principal	52,772	-	-	-
9155023	Note Payable Interest	8,630	-	-	-
	SUB-TOTAL	61,402	-	-	-
	Pumper Truck 2015				
9155012	Note Payable Principal	-	-	-	31,341
9155023	Note Payable Interest	-	-	-	9,480
	SUB-TOTAL	-	-	-	40,821
	City Hall 2012				
9155011	Note Payable Principal	38,464	34,640	35,903	37,213
9155022	Note Payable Interest	33,420	37,244	35,981	34,671
	SUB-TOTAL	71,884	71,884	71,884	71,884
	Police/Fire Building Remodel 2014				
9155014	Note Payable Principal	21,202	10,733	-	-
9155025	Note Payable Interest	481	81	-	-
	SUB-TOTAL	21,683	10,814	-	-
	Secondary Fire Station 2017				
9155015	Note Payable Principal	-	6,573	6,573	6,595
9155026	Note Payable Interest	-	3,140	3,140	3,118
	SUB-TOTAL	-	9,713	9,713	9,713
	Slope Mower 2016				
9155016	Note Payable Principal	-	7,219	7,219	7,365
9155027	Note Payable Interest	-	2,434	3,139	2,288
	SUB-TOTAL	-	9,653	10,358	9,653
	Zero Turn Mowers (2) 2016				
9155017	Note Payable Principal	-	8,333	17,000	-
	SUB-TOTAL	-	8,333	17,000	-
	DIVISION SUB-TOTAL	154,969	110,397	108,955	132,071

DEBT SERVICE DEPARTMENT

Pumper Truck 2009 (Traded In)

- 55012 PRINCIPAL PAYMENT: To include payments toward the principal amount of the purchase of a new Fire Truck. (Traded in 2015)
- 55023 INTEREST PAYMENT: To include payments toward the interest amount of the purchase of a new fire truck. (Traded in 2015)

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.

*2017-2018

City Hall (6th Installment)	71,884.00
Legendary Lane Fire Station (2nd Installment)	9,713.00
Slope Mower (2nd Installment)	9,653.00
Fire Engine/Truck (1 st Installment)	40,821.00
Rifles and Body Cameras for PD	14,000.00
Truck for Animal Control	15,000.00
	\$161,071.00

*2018-2019

City Hall (7th Installment)	71,884.00
Legendary Lane Fire Station (3rd Installment)	9,713.00
Slope Mower (3rd Installment)	9,653.00
Fire Engine/Truck (2nd Installment)	40,821.00
Guns for PD (3)	5,500.00
Police Cars (2)	95,500.00
Motor Grader	190,000.00
Steel Wheel Roller	30,000.00
Dump Truck	75,000.00
Class A Pumper (1 st Installment)	37,000.00
Air Packs (10)	60,000.00
	\$625,071.00

*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 (2nd 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 (3 rd) 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 (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
15	Dispatcher
16	Court Clerk Grounds Keeper Supervisor Level I Equipment Operator
17	Permit Assistant Level II Equipment Operator
18	Code Enforcement Officer Level II Court Clerk
19	Fireman
20	Grant Writer/City Planner Leadman/Level I Operator Dispatch Supervisor
21	Policeman
22	Associate Judge Building Inspector
24	Street Superintendent
25	Sergeant/Investigator 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

Revised October 2016

Gun Barrel City Payroll Classification Schedule

<u>Pay Range</u>		<u>MIN</u>	<u>MID</u>	<u>MAX</u>
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
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

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**SPECIAL FUNDS BUDGET SUMMARY
FOR FISCAL YEAR 2017-2018**

STREET SALES TAX		
Anticipated 2017-2018 Revenues		
Unrestricted Fund Balance		286,761
2017/2018 Street Sales Tax Revenue		459,474
Interest		1,850
Total Street Sales Tax Revenue		748,085
Anticipated 2017-2018 Expenditures		
Maint of Street Expense		41,000
Reconstruction and Repairs of Streets Expense		150,000
Outsourced Reconstruction/Repairs		450,000
FEMA-Reconstruction/Repairs		-
Total Street Sales Tax Expenditures		641,000
NET BALANCE		107,085
RESERVE FUND		
Anticipated 2017-2018 Revenues		
Unrestricted Fund Balance		191,343
FY 2016/2017 GF FUND BALANCE TRANSFER		125,000
Reserve Fund Revenue		20,499
Total Reserve Fund Revenue		336,842
Anticipated 2017-2018 Expenditures		
Capital Outlay		0
Total Reserve Fund Expenditures		0
NET BALANCE		336,842

**SPECIAL FUNDS BUDGET SUMMARY
FOR FISCAL YEAR 2017-2018**

HOTEL/MOTEL		
Anticipated 2017-2018 Revenues		
Fund Balance		212,639
Hotel/Motel Revenue		84,480
Total Hotel/Motel Revenue		297,119
Anticipated 2017-2018 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 2017-2018 Revenues		
Fund Balance		34,024
Reserve Fund Revenue		57,693
Total Festival Fund Revenue		91,717
Anticipated 2017-2018 Expenditures		
Festivals and Events		73,100
Total Festival Fund Expenditures		73,100
NET BALANCE		18,617

**FY 2017-2018 REVENUE AND EXPENDITURE DETAIL
STREET MAINTENANCE SALES TAX**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	FUND BALANCE		471,251	885,647	407,836
	Luther Lane Project			(63,500)	(63,500)
	Church Street Drainage			(57,575)	(57,575)
	NET FUND BALANCE			764,572	286,761
	REVENUE				
41041	Sales Tax	405,729	425,331	438,517	459,474
4602	Interest			945	1,850
	SUB-TOTAL	405,729	896,582	1,204,034	461,324
	DIVISION SUBTOTAL	-	896,582	1,204,034	748,085
	MAINTENANCE/CONTRACTUAL				
5353	Due to General Fund Maint of Sts.	-	41,000	41,000	41,000
	SUB-TOTAL	-	41,000	41,000	41,000
	CAPITAL OUTLAY				
5403	Re-Construction/Repairs of Streets		200,000	200,000	150,000
	Outsourced Re-Construction/Repair	405,729	360,339	500,000	450,000
	FEMA Re-construction/Repairs		59,250	0	0
	SUB-TOTAL	405,729	619,589	700,000	600,000
	DIVISION TOTAL	-	660,589	741,000	641,000
	NET BALANCE	-	235,993	463,034	107,085

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

**FY 2016-2017 REVENUE AND EXPENDITURE DETAIL
RESERVE FUND**

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

**FY 2017-2018 REVENUE AND EXPENDITURE DETAIL
HOTEL/MOTEL FUND**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	FUND BALANCE		123,665	174,776	212,639
	SUB-TOTAL	-	123,665	174,776	212,639
	REVENUE				
4210	Hotel/Motel Tax	73,460	77,158	90,000	84,000
4211	Interest			303	480
	SUB-TOTAL	73,460	77,158	90,303	84,480
	DIVISION SUBTOTAL	73,460	200,823	265,079	297,119
	TRANSFER TO FESTIVAL				
	Arts	11,019	11,574	13,500	12,600
	SUB-TOTAL	11,019	11,574	13,500	12,600
	EXPENSES	-	-	-	-
5202	Advertising/Promotion/Signage	10,562	10,562	16,500	43,480
5203	Muniservices	2,400	2,400	2,400	2,400
5304	Sporting Events			16,000	16,000
5305	Special Events			10,000	10,000
	SUB-TOTAL	12,962	12,962	44,900	71,880
	DIVISION TOTAL	23,980	24,535	58,400	84,480
	NET BALANCE	49,479	176,287	206,679	212,639

**FY 2017-2018 REVENUE AND EXPENDITURE DETAIL
FESTIVAL FUND**

OBJ CODE	ACCOUNT DESCRIPTION	FY 14-15 BUDGET	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	FUND BALANCE	143,000.00	90,274	48,559	34,024
	SUB-TOTAL	143,000	90,274	48,559	34,024
	REVENUE				
4203	July Fest	42,602	45,000	45,000	45,000
4001	Interest			65	93
	TRANSFER FROM HOTEL/MOTEL	11,019	11,574	13,500	12,600
	SUB-TOTAL	53,621	56,574	58,565	57,693
	DIVISION SUBTOTAL	196,621	146,848	107,124	91,717
	EXPENSES				
5401	July Fest	80,000	65,000	65,000	65,000
5403	Fireworks (Christmas and July Fest)	0	17,500	0	0
5405	Fall Fest	6,000	6,000	6,000	6,000
5406	Monster Mash Bash	0	600	600	600
	Spring Expo		300	300	300
	Easter Egg Hunt		600	600	600
	National Night Out		600	600	600
	SUB-TOTAL	86,000	90,600	73,100	73,100
	DIVISION TOTAL	86,000	90,600	73,100	73,100
	NET BALANCE	110,621	56,248	34,024	18,617

ORDINANCE #O-2017-005

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF GUN BARREL CITY FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018; ADOPTING THE ANNUAL BUDGET OF THE CITY OF GUN BARREL CITY FOR THE 2017-2018 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, 2017 and ending September 30, 2018, 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 25, 2017** 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 25, 2017**, 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, 2017 and ending September 30, 2018 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 2017-2018 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, 2017 and ending September 30, 2018.

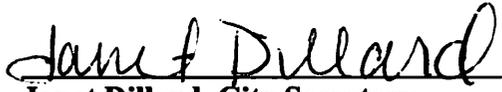
Section 3. That all ordinances or parts of ordinances in conflict herewith be and the same are hereby repealed to the extent of such conflict.

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 25th day of July, 2017.

Attest:


Janet Dillard, City Secretary

Approved:


Jim Braswell, Mayor

ORDINANCE #O-2017-006

AN ORDINANCE FIXING THE RATE AND TAX LEVY FOR THE CITY OF GUN BARREL CITY, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018, 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 2017 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 22nd day of August 2017.

Attest:

Approved:


Janet Dillard, City Secretary


Jim Braswell, Mayor