

Gun Barrel City



2014/2015

Budget

**CITY OF GUN BARREL CITY, TEXAS
FISCAL YEAR 2014/2015
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 #0-2014-012, adopting the City's budget for the 2014/2015 fiscal year:

Council Member	Rodney Bevill	For
Council Member	Ron Wyrick	For
Mayor Pro Tem	Dennis Baade	For
Council Member	Curtis Webster	For
Council Member	Marty Goss	For

MUNICIPAL PROPERTY TAX RATES

TAX RATE	Adopted FY2013-2014	Proposed FY2014-2015
Property Tax Tate	\$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.



July 31, 2014

Dear Mayor and Council,

We respectfully submit for your consideration the Fiscal Year 2014-2015 Operating Budget and Business Plan. This budget is set to improve on our staff salary deficiencies with anticipated limitations in our local economy. This budget continues the effort to practice good management practices, such as to provide the best service at the least cost.

Our sales tax revenues are forecasted to remain approximately the same as the actual funds received from the state during the 13/14 fiscal year. This is a very conservative statement. Depending on the economics combined with the inflation rate, this fund could be underestimated with an increase in sales tax. The City Staff has delayed purchases of equipment and anticipate the approval of the City Council if the adoption of a property tax that is projected to be on the November ballot or sales tax revenue increases in this fiscal year. These items are listed below in another section. As with previous budgets, this budget is dependent upon our sales and use tax revenue and is very dependent upon the economy of the area.

City Staff will continue the evaluation of our finances in the weekly staff meetings held at 9 AM on Wednesday.

In addition to a 2% COLA for all employees, the 2014/2015 budget is adjusting all salaries in accordance with the compensation analysis that was conducted by Waters Consulting Group in Dallas. Historically the city has given a 3% raise or nothing. This has created a deficiency not only in pay but has created an environment that does not reward performance from a merit pay system.

In all future budgets we will continue to anticipate a cost of living adjustment (COLA). The COLA will be in accordance with the

Department of Labor Employee Cost Index for total compensation, for state and local government workers. This document is published in September and June. For our salary budget we use the 12 month ended average that is published in June.

Employees could get a merit increase based upon performance if there are adequate funds in the budget.

We have delayed the purchase of vehicles or other capital items to give the employees the pay that reflects their job value within the job market. In the upcoming budgets or if the city receives an increase in revenue these items will be needed.

In conclusion, the mission of this budget is to produce an accurate statement of the intent and use of City monies in fiscal year 2014/2015. This budget is a user friendly document that can be utilized as a tool by the City Council, City Staff and the Citizens of Gun Barrel City.

Sincerely,



Gerry Boren, CPM
City Manager

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**GENERAL FUND SUMMARY
FOR FISCAL YEAR 2014-2015**

RESERVED CERTIFICATES OF DEPOSIT	375,000
RESERVE FUND	240,770
ANTICIPATED 2014-2015 REVENUES	
Transfer from Reserve Fund	-
Sales & Use Tax	2,546,330
Beverage Tax	25,267
BINGO Allocation	-
Business & Franchise taxes	335,657
Licenses & permits	116,342
Fines & Penalties	162,250
Fees & Interlocal Agreements	15,103
Miscellaneous Revenues	81,405
TOTAL GENERAL FUND REVENUES	3,282,354
Mayor & Council	3,855
Administration	424,355
City Secretary	97,370
Treasurer	90,475
Municipal Court	118,392
Municipal Buildings	70,863
Police	1,134,665
General Services	111,035
Building Inspections	116,111
Fire	327,230
Streets	476,304
Parks	101,157
Animal Control	55,573
Debt Service	154,969
TOTAL GENERAL FUND EXPENDITURES	3,282,354
Sales and Use Tax EDC Revenue	405,729
Sales and Use Tax EDC Expense	405,729
Public Enhancement Revenue (Water Franchise)	37,533
Public Enhancement Expense (Water Franchise)	37,533

FY 2014-2015 REVENUE DETAIL

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	Taxes/Business Franchise				
	Transfer from Reserve Fund		84,499	83,762	-
4104	Sales & Use Tax	2,263,182	2,368,629	2,413,044	2,546,330
41041	Sales & Use Tax EDC/STREETS	377,197	-	-	-
4105	Beverage Tax	25,216	23,979	24,838	25,267
4107	BINGO Allocation	62,457	19,339	-	-
41061	Electric Franchise	212,396	216,077	223,168	226,650
41062	Telephone Franchise	13,307	12,843	11,156	11,350
41063	Cable TV Franchise	27,708	29,444	27,982	28,558
41066	Trash Collection Franchise	30,239	30,237	32,307	31,566
41067	Water Franchise	-	25,000	35,802	37,533
	SUB-TOTAL	3,011,702	2,810,047	2,852,059	2,907,254
	Licenses & Permits				
4201	Liquor Permit	2,607	3,518	3,369	4,260
4204	Food Service/Handlers Permit	6,876	8,390	8,742	6,900
4207	Fence Permit	2,002	2,121	2,923	1,800
4208	Sign Permits	1,230	1,391	866	1,716
42091	HUD Home Permit	1,537	1,155	1,015	1,044
42092	Garage Sale Permit	3,534	3,653	3,391	2,773
4210	Occupancy Permit	4,639	5,091	5,197	5,904
4212	Misc Permits	5,757	5,312	1,854	3,234
4215	Residential Permit-New	48,969	53,996	28,788	18,374
4216	Residential Permit-Misc	28,519	24,789	25,160	20,081
4217	Commercial Permit-New	15,811	6,621	4,472	19,607
4218	Commercial Permit-Misc	13,948	10,498	10,547	19,447
4219	Alarm Permit	1,267	925	940	1,500
4224	Animal Impound Permit	1,703	1,534	1,942	1,782
4227	Trades Registration	10,267	8,617	10,691	7,920
	SUB-TOTAL	148,666	137,611	109,897	116,342
	Fines & Penalties				
4301	Fines	215,087	186,374	156,120	138,353
4303	Credit Card Fees	1,002	1,131	798	912
4304	Arrest Fees	7,205	5,876	4,789	3,545
4305	Warrant Fees	27,460	26,081	15,749	15,349
4306	Time Payment Fees	6,757	5,698	4,506	4,090
	SUB-TOTAL	257,511	225,160	181,962	162,250

FY 2014-2015 REVENUE DETAIL

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	Fees				
4501	P&Z BOA Fee	1,895	908	1,300	1,400
4502	Interlocal Agreements	11,870	12,422	12,422	13,178
4505	Wrecker License & Permit Fees	525	525	525	525
	SUB-TOTAL	14,290	13,855	14,247	15,103
	Miscellaneous Revenues				
4602	Interest Income	4,807	3,093	2,006	2,067
4603	Other Revenue	4,198	3,811	2,617	2,045
4604	Pay Phone Commission	1,789	1,414	1,816	852
4606	Recovery of Expenditures	141,965	96,043	81,332	31,677
4607	Grant Proceeds	709,775	40,668	25,000	-
4608	Street Lights	1,164	1,661	4,763	3,893
4609	Rent of City Buildings	21,600	20,400	18,000	18,000
4610	Auction	1,413	444	-	-
4611	Park Concession	300	300	267	600
4612	Park Rental	4,400	11,615	19,038	17,730
4615	Warrants/Housing/Communications	-	15,000	7,400	3,030
4616	Credit Card Fees	-	-	-	1,512
	SUB-TOTAL	891,411	194,449	162,239	81,405
	DIVISION TOTAL	4,323,580	3,381,122	3,320,404	3,282,354

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 2008 Election to be used for street maintenance. **2014/2015 This money will be moved to a separate account Gun Barrel City EDC Streets \$405,729**
- 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 annually).
- 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-MISC: All permit fees associated with existing residential construction.

- 4217 **COMMERCIAL PERMIT-NEW:** All permit fees associated with building new commercial buildings.
- 4218 **COMMERCIAL PERMIT-MISC:** All permit fees associated with existing commercial construction.
- 4219 **ALARM PERMIT:** Annual permit fee of \$50 due January 1st of each year 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.
- 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).
- 4608 **STREET LIGHTS:** Money received from Loon Bay, Arbolado and Willowwood 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 \$1,000).
- 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.

**FY 2014-2015 EXPENDITURE DETAIL
MAYOR COUNCIL 00**

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	SUPPLIES				
5201	Mayor/Council Expense	5,000	4,890	4,890	3,855
	SUB-TOTAL	5,000	4,890	4,890	3,855
	DIVISION - SUBTOTAL	5,000	4,890	4,890	3,855

MAYOR & CITY COUNCIL

5201 MAYOR/COUNCIL EXPENSE: To include any expenses incurred by the Mayor and City Council.

**FY 2014-2015 EXPENDITURE DETAIL
ADMINISTRATION 10**

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	PERSONNEL SERVICES				
5101	Salaries & Wages	120,555	125,800	127,687	130,659
5103	Service Incentive Pay	305	1,675	545	665
5105	Commuting Benefit	-	780	800	780
5122	Fee Basis - Legal	61,522	45,000	70,000	55,000
5127	Fee Basis - Public Relations	30,000	34,871	39,322	40,000
5129	Fee Basis-Engineering/Consulting	55,868	40,000	10,000	20,000
5140	Texas Municipal Retirement	5,577	6,324	6,249	7,476
5150	Social Security/Medicare	9,247	9,812	9,871	10,106
5151	Unemployment Insurance	540	540	540	540
5152	Workmen's Compensation	155	169	169	182
5160	Health Insurance	14,184	13,954	14,628	15,115
5170	Physicals, Drug Screening	-	-	-	-
	SUB-TOTAL	297,953	278,925	279,811	280,523
	SUPPLIES				
5201	Office & Operating Supplies	7,500	6,909	9,671	15,574
5203	Office Equipment/Furniture	-	-	-	-
5205	Employee Recognition & Awards	2,500	500	500	500
5230	Motor Fuel	2,767	2,769	2,371	2,259
	SUB-TOTAL	12,767	10,178	12,542	18,333
	MAINTENANCE/CONTRACTUAL				
5301	Communications	8,400	9,827	11,400	10,621
5302	Postage	5,524	5,242	3,032	4,085
5305	Dues & Subscriptions	3,600	3,600	3,600	11,400
5309	Insurance & Bonds	56,740	56,740	56,740	56,863
5311	Lease of Equipment	4,600	4,140	4,140	4,140
5322	Tuition & Education	-	1,100	2,500	3,000
5323	Meals & Lodging Expense	950	950	2,000	2,907
5330	Travel	500	500	500	1,353
5354	Maintenance of Auto	1,000	803	500	1,235
5358 01	Maintenance of Computer System	14,470	11,614	15,000	17,955
	SUB-TOTAL	95,784	94,516	99,412	113,559
	OTHER SERVICES				
5361	Credit Card Fees	1,500	1,631	1,290	1,333
5364	Contingency	-	2,400	2,400	2,400
5364 4	Library Services Agreement	2,000	-	2,000	2,000
5367	Street Lights	1,400	3,953	3,857	6,207
	SUB-TOTAL	4,900	7,984	9,547	11,940

FY 2014-2015 EXPENDITURE DETAIL
ADMINISTRATION 10

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	CAPITAL OUTLAY				
5402	Land and Buildings	-	-	-	-
5480	Machinery/Equipment/Implements	-	-	-	-
	SUB-TOTAL	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	411,404	391,603	401,312	424,355

ADMINISTRATION

- 5101 SALARIES: To include salaries for City Manager and Grant Writer/City Planner.
- 5103 SERVICE INCENTIVE PAY: Incentive Pay for all City Employees, calculated at \$5.00 per month of service.
- 5105 COMMUTING BENEFIT: To include commuting benefit of \$1.50 each way for take home vehicle for City Manager.
- 5122 LEGAL: All legal fees incurred for city.
- 5127 FEE BASIS-OTHER PUBLIC RELATIONS: To include trash off, Internet fees, and professional fees. (2014-2015 \$17000 for 2 Fireworks Shows)
- 5129 FEE BASIS-Engineering/CONSULTING: To include any City Engineering and Consulting Fees.
- 5140 TEXAS MUNICIPAL RETIREMENT: City share in 2014 is 5.63%, City share in 2015 will be 5.67%.
- 5150 SOCIAL SECURITY / MEDICARE: City share is 7.65% of employee's gross salary.
- 5151 UNEMPLOYMENT INSURANCE: TWC taxes for City Manager and Grant Writer/City Planner.
- 5152 WORKMEN'S COMPENSATION INS: Insurance premiums on employees injured or disabled through job related injures and accidents.
- 5160 HEALTH INSURANCE: Employee Health, Short/Long Term Disability and Life Insurance.
- 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 employees awards.
- 5220 MINOR TOOLS & APPARATUS: Any small purchase for tools or cords, or such for Administrative personnel.
- 5230 MOTOR FUEL: City Manager fuel.
- 5301 COMMUNICATIONS: Telephone and modem services for City Hall, cell phone services City Manager of \$75 per month.
- 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. (2013-2014 \$7270.00 for Connect CTY, \$975 for annual website, \$2400 AV Capture and \$6100 for Grant writing)
- 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 and 16 on Main Street)
- 5402 LAND AND BUILDINGS: To include renovations of old city hall buildings.
- 5480 MACHINERY/EQUIPMENT/IMPLEMENTS: To include any item needed over \$1000.00.

FY 2014-2015 EXPENDITURE DETAIL
CITY SECRETARY 20

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	PERSONNEL SERVICES				
5101	Salaries & Wages	48,659	50,119	50,871	61,086
5103	Service Incentive Pay	500	1,250	500	500
5127	Fee Basis - Other	2,500	3,240	1,944	2,172
5140	Texas Municipal Retirement	2,271	2,546	2,488	3,486
5150	Social Security/Medicare	3,760	3,930	3,930	4,711
5151	Unemployment Insurance	270	270	348	276
5152	Workmen's Compensation	78	84	84	91
5160	Health Insurance	7,092	6,977	7,314	7,450
	SUB-TOTAL	65,130	68,416	67,479	79,772
5201	Office & Operating Supplies	500	497	563	107
5203	Office Equipment/Furniture	-	-	-	-
5250	Election Expenses	10,300	6,000	13,500	10,599
	SUB-TOTAL	10,800	6,497	14,063	10,706
	MAINTENANCE/CONTRACTUAL				
5303	Advertising	4,000	4,686	4,685	6,720
5305	Dues & Subscriptions	250	378	280	172
5322	Tuition & Education	-	-	-	-
5323	Meals & Lodging Expense	-	-	-	-
5330	Travel	200	139	139	-
5358 01	Maintenance of Computer System	200	100	100	-
	SUB-TOTAL	4,650	5,303	5,204	6,892
	DIVISION - SUBTOTAL	80,580	80,216	86,746	97,370
	CAPITAL OUTLAY				
5480	Machinery/Equipment/Implements	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	80,580	80,216	86,746	97,370

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 2014 is 5.63%, City share in 2015 will be 5.67%.
- 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, Short/Long Term Disability 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 2014-2015 EXPENDITURE DETAIL
TREASURER 23

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	PERSONNEL SERVICES				
5101	Salaries & Wages	43,681	44,991	45,666	57,478
5103	Service Incentive Pay	500	1,250	500	500
5124	Fee Basis - Auditing	13,400	14,000	14,500	14,900
5140	Texas Municipal Retirement	2,045	2,291	2,236	3,281
5150	Social Security/Medicare	3,380	3,537	3,532	4,435
5151	Unemployment Insurance	270	270	335	276
5152	Workmen's Compensation	78	84	84	91
5160	Health Insurance	7,092	6,977	7,314	7,407
	SUB-TOTAL	70,446	73,400	74,167	88,368
	SUPPLIES				
5201	Office & Operating Supplies	1,000	875	389	587
5203	Office Equipment/Furniture	-	-	-	-
	SUB-TOTAL	1,000	875	389	587
	MAINTENANCE/CONTRACTUAL				
5305	Dues & Subscriptions	500	278	278	90
5322	Tuition & Education	600	500	500	129
5323	Meals & Lodging Expense	-	-	-	348
5330	Travel	-	-	-	360
5358 01	Maintenance of Computer System	900	724	572	593
	SUB-TOTAL	2,000	1,502	1,350	1,520
	DIVISION - SUBTOTAL	73,446	75,777	75,906	90,475
	CAPITAL OUTLAY				
5480	Machinery/Equipment/Implements	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	73,446	75,777	75,906	90,475

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. (2012-2013 \$14,000, 2013-2014 \$14,500 2014-2015 \$14,900)
- 5140 TEXAS MUNICIPAL RETIREMENT: City share in 2014 is 5.63%,
City share in 2015 will be 5.67%.
- 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 injures and accidents.
- 5160 HEALTH INSURANCE: Employee coverage. (Health, Short/Long Term Disability 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 2014-2015 EXPENDITURE DETAIL
MUNICIPAL COURT 30

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	PERSONNEL				
5101	Salaries & Wages	91,792	69,280	70,319	81,319
5102	Overtime	1,250	1,614	1,614	1,614
5103	Service Incentive Pay	1,580	3,570	1,590	1,735
5122	Fee Basis- Legal	-	5,000	5,000	-
5140	Texas Municipal Retirement	4,374	3,679	3,564	4,792
5150	Social Security/Medicare	7,252	5,696	5,625	6,477
5151	Unemployment Insurance	1,350	1,350	664	928
5152	Workmen's Compensation	155	169	169	182
5160	Health Insurance	14,184	13,954	14,628	14,446
	SUB-TOTAL	121,937	104,312	103,173	111,493
	SUPPLIES				
5201	Office & Operating Supplies	2,201	1,970	1,351	1,276
5203	Jury Expense	258	236	208	108
	SUB-TOTAL	2,459	2,206	1,559	1,384
	MAINTENANCE/CONTRACTUAL				
5301	Communications	2,495	2,712	2,709	2,437
5304	Printing & Reproduction	753	413	413	642
5305	Dues & Subscriptions	240	187	240	252
5311	Equipment Lease	1,426	1,476	1,476	1,476
5322	Tuition & Education	750	429	267	300
5323	Meals & Lodging Expense	325	434	90	78
5330	Travel	500	355	591	330
5358 01	Maintenance of Computer System	4,633	-	-	-
	SUB-TOTAL	11,122	6,006	5,786	5,515
5480	Machinery/Equipment/Implements	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	135,518	112,524	110,518	118,392

MUNICIPAL COURT

- 5101 SALARIES: To include salaries for Court personnel. (P/T Presiding Judge, P/T Associate Judge and 2 Court Clerks)
- 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 2014 is 5.63%, City share in 2015 will be 5.67%.
- 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 health coverage. (Health, Short/Long Term Disability 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, modem, pager service.
- 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, Postage Machine and Postage Scale Rental.
- 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. 2014/2015 All computer maintenance fees will come out of the Court Technology Fund,
- 5480 MACHINERY/EQUIPMENT/IMPLEMENTS: To include any item needed over \$1000.00.

**FY 2014-2015 EXPENDITURE DETAIL
MUNICIPAL BUILDINGS 40**

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	PERSONNEL				
5101	Salaries & Wages	20,986	21,617	21,941	25,219
5102	Overtime	500	397	397	397
5103	Service Incentive Pay	245	1,055	365	425
5140	Texas Municipal Retirement	1,004	1,140	1,100	1,474
5150	Social Security/Medicare	1,663	1,765	1,737	1,992
5151	Unemployment Insurance	270	270	161	276
5152	Workmen's Compensation	972	1,060	1,060	1,144
5160	Health Insurance	7,092	6,977	7,314	7,211
5170	Drug Screen/Physical	-	-	-	-
	SUB-TOTAL	32,732	34,281	34,075	38,138
	SUPPLIES				
5202	Janitorial Supplies	5,746	5,000	6,000	3,878
5210	Clothing	388	386	120	76
5220	Minor Tools & Apparatus	300	282	-	-
5230	Motor Fuel	839	897	1,042	1,851
	SUB-TOTAL	7,273	6,565	7,162	5,805
	MAINTENANCE/CONTRACTUAL				
5306	Electricity	30,018	25,694	18,946	9,424
5308	Water	5,080	5,417	7,247	4,213
5350	Maintenance of Buildings	7,500	4,591	6,734	6,362
5352	Maintenance of ALL Grounds	3,942	5,295	3,500	6,820
5354	Maintenance of Vehicle	250	256	500	17
5359	Maintenance of Other Equipment	150	62	262	84
	SUB-TOTAL	46,940	41,315	37,189	26,920
	DIVISION SUBTOTAL	86,945	82,161	78,426	70,863
	CAPITAL OUTLAY				
5480	Machinery/Equipment/Implements	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	86,945	82,161	78,426	70,863

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 2014 is 5.63%. City share in 2015 will be 5.67%.
- 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 health coverage. (Health, Short/Long Term Disability 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. (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.

**FY 2014-2015 EXPENDITURE DETAIL
POLICE DEPARTMENT 60**

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	PERSONNEL				
5101	Salaries & Wages	632,561	650,827	660,589	700,435
5102	Overtime	20,600	20,000	20,000	20,000
5103	Service Incentive Pay	4,640	19,675	5,060	5,665
5104	Certification Pay	5,700	6,600	5,700	5,700
5105	Commuting Benefit	-	780	800	780
5121	Holiday Pay	30,900	23,104	22,793	26,924
5140	Texas Municipal Retirement	33,131	35,676	34,641	42,989
5150	Social Security/Medicare	54,917	55,155	54,693	58,102
5151	Unemployment Insurance	5,400	5,400	5,124	5,671
5152	Workmen's Compensation	21,866	23,746	23,746	25,617
5160	Health Insurance	127,788	122,827	142,479	129,427
5170	Physicals, Drug Screening	550	473	1,482	696
	SUB-TOTAL	938,053	964,263	977,107	1,022,006
	SUPPLIES				
5201	Office & Operating Supplies	10,411	7,531	8,000	4,593
5204	Chemical, Medical, Drugs	100	100	100	85
5210	Clothing & Linen	6,236	8,554	5,500	1,611
5220	Minor Tools	382	155	1,000	514
5230	Motor Fuel	40,214	35,000	35,000	31,261
5260	Ammunition & Gun Supplies	3,975	1,103	1,500	1,272
5261	Prisoner Expense	4,817	5,421	5,000	2,978
5290	Analysis-Lab Fees	2,000	736	736	951
	SUB-TOTAL	68,135	58,600	56,836	43,265
	MAINTENANCE/CONTRACTUAL				
5301	Communications	6,665	7,255	7,255	5,299
5304	Printing & Reproduction	1,042	642	650	499
5305	Dues & Subscriptions	803	909	909	206
5306	Electricity	16,825	16,397	15,000	10,824
5308	Water	1,883	1,920	2,000	2,344
5311	Equipment Rental	1,771	1,492	1,492	1,129
5322	Tuition & Education	2,867	3,520	3,500	561
5323	Meals & Lodging Expense	3,301	3,849	4,500	1,438
5330	Travel	782	700	700	411
5350	Maintenance of Buildings	9,668	7,160	10,000	7,330
5354	Maintenance of Auto	19,590	19,000	18,500	17,798
5357	Maintenance of Radio Equipme	319	347	350	-
5358 01	Maintenance of Computer Syst	14,994	26,730	31,030	20,755
5359	Maintenance of Other Equipme	879	784	784	800

**FY 2014-2015 EXPENDITURE DETAIL
POLICE DEPARTMENT 60**

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	SUB-TOTAL	81,389	90,705	96,670	69,394
	DIVISION SUBTOTAL	1,087,577	1,113,568	1,130,613	1,134,665
	CAPITAL OUTLAY				
5402	Land and Buildings	-	-	-	-
5480	Machinery/Equipment/Vehicles	49,000	78,316	-	-
	SUB-TOTAL	49,000	78,316	-	-
	DIVISION TOTAL	1,136,577	1,191,884	1,130,613	1,134,665

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 2014 is 5.63% City share in 2015 will be 5.67%.
- 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 and City's portion of dependent health coverage.
- 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 water service.
- 5311 **EQUIPMENT RENTAL:** Copier lease, postage machine and postage scale rental, security equipment lease, weather station lease.
- 5322 **TUITION & EDUCATION:** Training Seminars.
- 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. 2014/2015 Eforce \$10,625, TCLEDDS \$630, Annual Maintenance/Server \$10,563, CrimeReports \$500 \$9900 for 15 computers)
- 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 2014-2015 EXPENDITURE DETAIL
CODE ENFORCEMENT 65**

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	PERSONNEL				
5101	Salaries & Wages	57,803	59,548	60,441	66,132
5102	Overtime	2,515	2,724	3,836	3,836
5103	Service Incentive Pay	655	2,245	805	865
5140	Texas Municipal Retirement	2,817	3,193	3,157	4,009
5150	Social Security/Medicare	4,664	4,936	4,979	5,419
5151	Unemployment Insurance	540	540	443	552
5152	Workmen's Compensation	292	317	317	342
5160	Health Insurance	14,184	13,954	14,628	14,558
5170	Physicals/Drug Screens	-	-	-	-
	SUB-TOTAL	83,470	87,457	88,606	95,713
	SUPPLIES				
5201	Office Supplies	1,480	3,184	3,184	1,000
5210	Clothing & Linen	458	349	349	200
5220	Minor Tools & Apparatus	410	202	700	200
5230	Motor Fuel	3,284	2,065	2,173	2,375
5232	Garage Sale Signs	2,440	2,183	2,860	1,000
	SUB-TOTAL	8,072	7,983	9,266	4,775
	MAINTENANCE/CONTRACTUAL				
5301	Communications	720	720	720	720
5304	Printing & Reproduction	-	-	-	-
5305	Dues & Subscriptions	273	482	1,100	846
5322	Tuition & Education	667	604	1,000	2,075
5323	Meals & Lodging Expense	450	152	152	808
5330	Travel	-	-	-	274
5354	Maintenance of Auto	537	428	3,000	500
5357	Maintenance of Radio	-	-	200	200
53581	Maintenance of Computer System	5,420	5,120	5,493	5,124
5360	Property Clean Up	4,000	1,618	-	-
	SUB-TOTAL	12,067	9,124	11,665	10,547
	CAPITAL OUTLAY				
5480	Machinery/Equipment/Vehicles	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	103,609	104,564	109,537	111,035

CODE ENFORCEMENT

- 5101 SALARIES: To include salaries for Code Enforcement Supervisor and Code Enforcement Officer.
- 5102 OVERTIME: To include any emergency overtime needed by Code Enforcement.
- 5103 SERVICE INCENTIVE PAY: Incentive pay for all City Employees, calculated at \$5 per month.
- 5140 TEXAS MUNICIPAL RETIREMENT: City share in 2014 is 5.63%, City share in 2015 will be 5.67%.
- 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 injures and accidents.
- 5160 HEALTH INSURANCE: Employee health insurance. (Health, Short/Long Term Disability and Life)
- 5170 PHYSICALS/DRUG SCREENS: 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., 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 Code Enforcement Officers.
- 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: Telephone long distance and, modem service 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.
- 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 WebQ&A \$4920.00
- 5360 PROPERTY CLEAN UP: To include any necessary means to get property cleaned up -i.e. mowing, demolition.
- 5480 MACHINERY/EQUIPMENT/VEHICLES: To include Code Enforcement machinery, equipment or vehicles for the operation of the Code Enforcement Department.

**FY 2014-2015 EXPENDITURE DETAIL
BUILDING INSPECTIONS 66**

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	PERSONNEL				
5101	Salaries & Wages	77,647	79,976	81,176	83,939
5103	Service Incentive Pay	820	2,380	940	1,000
5140	Texas Municipal Retirement	3,625	4,079	3,976	4,807
5150	Social Security/Medicare	6,003	6,300	6,282	6,498
5151	Unemployment Insurance	540	540	540	552
5152	Workmen's Compensation	272	296	296	319
5160	Health Insurance	14,184	13,954	14,628	14,730
5170	Physicals/Drug Screens	-	-	-	-
5171	Contract Inspections	-	-	-	-
	SUB-TOTAL	103,091	107,525	107,838	111,845
	SUPPLIES				
5201	Office Supplies	500	212	700	1,760
5210	Clothing & Linen	150	100	100	-
5220	Minor Tools & Apparatus	-	-	150	-
5230	Motor Fuel	1,022	769	1,254	711
	SUB-TOTAL	1,672	1,081	2,204	2,471
	MAINTENANCE/CONTRACTUAL				
5301	Communications	516	525	851	493
5304	Printing & Reproduction	150	309	309	301
5305	Dues & Subscriptions	150	211	167	216
5322	Tuition & Education	750	615	300	102
5323	Meals & Lodging Expense	-	-	-	-
5330	Travel	200	-	-	-
5354	Maintenance of Auto	200	150	150	138
53581	Maintenance of Computer System	250	90	107	545
	SUB-TOTAL	2,216	1,900	1,884	1,795
	CAPITAL OUTLAY				
5480	Machinery/Equipment/Vehicles	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	106,979	110,506	111,926	116,111

BUILDING INSPECTIONS

- 5101 SALARIES: To include salaries for the Building Inspector and Permit Assistant.
- 5103 SERVICE INCENTIVE PAY: Incentive pay for all City Employees, calculated at \$5 per month.
- 5140 TEXAS MUNICIPAL RETIREMENT: City share in 2014 is 5.63%, City share in 2015 will be 5.67%.
- 5150 SOCIAL SECURITY / MEDICARE: City share is 7.65% of employee's gross salary.
- 5151 UNEMPLOYMENT INSURANCE: TWC taxes for Building Inspection employees.
- 5152 WORKMEN'S COMPENSATION INS: Insurance premiums on employees injured or disabled through job related injuries and accidents.
- 5160 HEALTH INSURANCE: Employee health insurance. (Health, Short/Long Term Disability and Life)
- 5170 PHYSICALS/DRUG SCREENS: New hire screening.
- 5171 CONTRACT INSPECTIONS: To include any fees for hiring contractors to do City Inspections.
- 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.
- 5204 CHEMICAL, MEDICAL, DRUGS: First aid supplies.
- 5210 CLOTHING & LINEN: Uniforms for Building Inspector.
- 5220 MINOR TOOLS AND APPARATUS: To include any small tool or piece of equipment needed in the daily routine.
- 5230 MOTOR FUEL: Vehicle fuel.
- 5301 COMMUNICATIONS: To include cell phone fees for Building Inspector.
- 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.
- 5354 MAINTENANCE OF AUTO: To include any auto repairs.
- 5381 MAINTENANCE OF COMPUTER SYSTEM: Computer hardware and software updates.
- 5480 MACHINERY/EQUIPMENT/VEHICLES: To include Building Inspection machinery, equipment or vehicles for the operations of the Building Inspection Department.

**FY 2014-2015 EXPENDITURE DETAIL
FIRE DEPARTMENT / FIRE MARSHAL 70**

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	PERSONNEL				
5101	Salaries & Wages	132,589	132,692	134,682	158,102
5102	Overtime	-	7,548	8,642	10,962
5103	Service Incentive Pay	1,250	4,430	1,610	1,785
5140	Tx Municipal Retirement	6,193	7,164	7,032	9,671
5140 01	Fireman's Pension	1,920	1,787	1,968	1,200
5150	Social Security/Medicare	10,239	14,030	14,051	15,195
5151	Unemployment Insurance	1,080	1,080	1,500	1,431
5152	Workmen's Compensation	1,827	1,990	1,990	2,146
5160	Health Insurance	28,368	27,908	29,255	29,264
5170	Physicals, Drug Screening	1,000	1,000	1,000	-
5171	Volunteer Expense	10,000	9,485	9,485	7,374
5172	Compensated Volunteer	36,500	29,250	29,250	20,400
	SUB-TOTAL	230,966	238,364	240,465	257,530
	SUPPLIES				
5201	Office/Operating Supplies	2,809	2,174	1,301	1,692
52012	Fire Marshal Supplies	500	-	-	-
52013	Heliport Expense	1,209	665	279	306
5210	Clothing & Linen	2,720	2,051	1,915	989
5215	Personal Protective Equipment	3,125	3,125	1,275	2,002
5220	Minor Tools & Apparatus	1,887	1,065	1,024	1,537
5230	Motor Fuel & Oil	11,405	14,487	15,894	11,249
5290	Analysis - Lab Fees	1,200	1,208	413	-
	SUB-TOTAL	24,855	24,775	22,101	17,775
	MAINTENANCE/CONTRACTUAL				
5301	Communications	3,250	3,146	2,153	1,455
5305	Dues & Subscriptions	2,528	2,753	3,956	3,213
5306	Electricity	10,432	9,711	10,280	11,772
5308	Water	1,787	1,866	1,616	1,619
5322	Tuition & Education	3,500	1,000	4,627	4,706
5323	Meals & Lodging Expense	500	923	191	490
5330	Travel	300	455	139	-
5350	Maintenance of Buildings	3,000	4,738	4,738	2,602
5354	Maintenance of Auto	15,008	12,573	13,584	10,611
5357	Maintenance of Radio	3,400	1,000	6,510	2,000
5358 01	Maintenance of Computer System	3,200	3,110	3,700	4,273
5359	Maintenance of Other Equipment	5,000	6,308	6,308	4,119
5360	Maintenance of Warning Sirens	4,163	1,267	3,000	5,065
	SUB-TOTAL	56,068	48,850	60,802	51,925
	DIVISION - SUBTOTAL	311,889	311,989	323,368	327,230

**FY 2014-2015 EXPENDITURE DETAIL
FIRE DEPARTMENT / FIRE MARSHAL 70**

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	CAPITAL OUTLAY				
5402	Land and Buildings	-	-	-	-
5480	Machinery & Equipment	49,000	-	-	-
	SUB-TOTAL	49,000	-	-	-
	DEBT SERVICE				
5501	Principal Note Payment	-	-	-	-
5502	Interest Note Payment	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	360,889	311,989	323,368	327,230

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 2014 is 5.63%. City share in 2015 will be 5.67%.
- 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 Health Insurance (Health, Short/Long Term Disability 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.
- 5220 MINOR TOOLS & APPARATUS: To include any small tools or piece of equipment needed in the daily routine of fire fighting.
- 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, modem service cell phone service for Fire Department.
- 5305 **DUES & SUBSCRIPTIONS:** Professional dues for Fire Dept. personnel.
- 5306 **ELECTRICITY:** Fire building electric service.
- 5308 **WATER:** Fire 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. 2014/2015 Emergency Reporting \$2,268, Fire Programs \$640
- 5359 **MAINTENANCE OF OTHER EQUIPMENT:** To include maintenance of equipment used in the fire department.
- 5360 **MAINTENANCE OF WARNING SIRENS:** To include maintenance of all warning siren equipment.
- 5480 **MACHINERY AND EQUIPMENT:** Machinery or equipment used for firefighting.

FY 2014-2015 EXPENDITURE DETAIL
STREET DEPARTMENT 80

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	PERSONNEL				
5101	Salaries & Wages	227,695	234,526	238,044	237,748
5102	Overtime	6,180	5,628	5,628	5,628
5103	Service Incentive Pay	2,425	8,620	2,680	3,385
5105	Commuting Benefit	-	780	800	780
5140	Texas Municipal Retirement	10,917	12,312	11,979	14,010
5150	Social Security/Medicare	18,077	19,091	18,907	18,937
5151	Unemployment tax	2,444	2,160	1,932	2,208
5152	Workmen's Compensation Ins.	12,478	13,565	13,564	14,634
5160	Health Insurance	56,736	55,816	58,510	57,470
5170	Physicals/Drug Screens	220	220	220	-
	SUB-TOTAL	337,172	352,718	352,264	354,800
	SUPPLIES				
5201	Office & Operating Supplies	1,000	1,082	1,541	1,820
5210	Clothing & Linen	2,800	1,500	1,347	598
5220	Minor Tools & Apparatus	1,000	1,678	831	859
5230	Motor Fuel	29,102	34,000	29,840	31,514
	SUB-TOTAL	33,902	38,260	33,559	34,791
	MAINTENANCE/CONTRACTUAL				
5301	Communications	2,081	2,206	2,044	2,484
5306	Electricity	3,238	3,606	4,176	3,612
5307	Propane, Oxygen, Actyl.	1,321	1,676	772	2,421
5308	Water	1,968	1,868	2,185	2,399
5311	Equipment Rental	685	751	733	835
5322	Tuition & Education	500	500	500	36
5323	Meals & Lodging Expense	250	250	250	65
5330	Travel	250	250	250	-
5350	Maintenance of Buildings	969	1,200	1,567	1,428
5351	Maintenance Street Signs	2,167	1,560	2,004	1,947
5353	Maintenance of Streets	86,928	80,000	80,000	51,550
5354	Maintenance of Auto	1,715	1,515	2,679	1,618
5355	Maintenance of Heavy Equipment	15,342	21,050	16,401	16,161
5356	Maintenance of Shop Equipment	500	554	833	1,331
5357	Maintenance of Radio Equipment	1,000	535	219	241
5358 01	Maintenance of Computer System	250	250	300	-
5359	Maintenance of Other Equipment	355	519	1,610	585
	SUB-TOTAL	119,519	118,290	116,523	86,713
	DIVISION SUBTOTAL	490,593	509,268	502,346	476,304

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 2014 is 5.63%. City share in 2015 will be 5.67%.
- 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 injures and accidents.
- 5160 HEALTH INSURANCE: Employee health coverage. (Health, Short/Long Term Disability 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, cell phone 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.
- 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 construction of streets payed with Sales Tax Roll Back from EDC. **2014/2015 This money will be in a special account named Gun Barrel City EDC Street. (\$405,729)**
- 5404 RE-CONSTRUCTION OF STREETS: To include any major re-construction of streets.
- 5480 MACHINERY/EQUIPMENT/VEHICLES: To include street equipment or vehicle needed for the operation of the Street Department.

**FY 2014-2015 EXPENDITURE DETAIL
PARKS DEPARTMENT 85**

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	PERSONNEL				
5101	Salaries & Wages	29,760	42,020	42,650	49,655
5102	Overtime	867	498	498	498
5103	Service Incentive Pay	360	1,170	580	640
5140	Texas Municipal Retirement	1,432	2,164	2,119	2,875
5150	Social Security/Medicare	2,371	3,850	3,955	4,703
5151	Unemployment Ins.	412	810	538	762
5152	Workmen's Compensation	505	553	553	598
5160	Health Insurance	7,092	6,977	7,314	7,245
5170	Physicals, Drug Screening	110	220	423	-
5171	Umpires/Scorekeepers	7,920	6,644	7,972	10,687
	SUB-TOTAL	50,829	64,906	66,602	77,663
	SUPPLIES				
5201	Office & Operating Supplies	200	684	684	232
52011	Softball Game/Tournament Expense	2,000	1,811	3,370	1,187
5210	Clothing	272	341	248	134
5220	Minor Tools & Apparatus	800	250	250	20
5230	Motor Fuel	846	1,317	1,285	2,046
	SUB-TOTAL	4,118	4,403	5,837	3,619
	MAINTENANCE/CONTRACTUAL				
5301	Communications	733	893	500	-
5305	Dues and Subscriptions	500	-	-	-
5306	Electricity	6,904	5,272	9,799	11,484
5308	Water	2,685	3,869	7,500	3,411
5322	Tuition and Education	500	500	500	114
5323	Meals and Lodging	250	250	250	-
5330	Travel	750	250	250	-
5350	Maintenance of Buildings	569	502	1,200	533
5352	Maintenance of Park Grounds	1,784	1,983	4,000	3,329
5356	Maintenance of Shop Equip.	200	200	200	61
53581	Maintenance of Computer	-	-	150	767
5359	Maintenance of Other Equip.	1,000	669	300	176
	SUB-TOTAL	15,875	14,388	24,649	19,875
	DIVISION SUBTOTAL	70,822	83,697	97,088	101,157
	CAPITAL OUTLAY				
5401	Park Grant	500,000	38,268	-	-
5402	Land and Buildings	-	-	65,000	-
5480	Machinery/Equipment/Vehicles	-	3,600	-	-
	SUB-TOTAL	500,000	41,868	65,000	-
	DIVISION TOTAL	570,822	125,565	162,088	101,157

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 2014 is 5.63%. City share in 2015 is 5.67%
- 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 health coverage. (Health, Short/Long Term Disability 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 - \$16 per game, \$25 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
- 5301 COMMUNICATIONS: Cell phone for Park personnel.
- 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 equip/mach/ or vehicle.

**FY 2014-2015 EXPENDITURE DETAIL
ANIMAL CONTROL 90**

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	PERSONNEL				
5101	Salaries & Wages	25,043	25,794	26,181	27,301
5102	Overtime	7,500	4,000	5,832	5,832
5103	Service Incentive Pay	500	1,250	500	500
5140	Retirement	1,528	1,535	1,583	1,904
5150	Social Security/Medicare	2,528	2,375	2,487	2,573
5151	Unemployment Ins.	270	270	225	276
5152	Workmen's Compensation	194	211	211	228
5160	Health Insurance	7,092	6,977	7,314	7,246
5170	Physicals/Drug Screens	-	-	-	-
	SUB-TOTAL	44,655	42,412	44,333	45,860
	SUPPLIES				
5201	Office & Operating Supplies	150	150	100	12
5204	Chemical, Medical, Drugs	750	750	750	750
5210	Clothing & Linen	300	300	200	-
5220	Minor Tools & Apparatus	150	150	150	6
5230	Motor Fuel	4,230	4,895	5,132	5,576
5262	Animal Control Supplies	500	424	425	333
	SUB-TOTAL	6,080	6,669	6,757	6,677
	MAINTENANCE/CONTRACTUAL				
5322	Tuition & Education	500	500	500	-
5323	Meals & Lodging	-	-	120	-
5330	Travel Expense	-	-	40	-
5354	Maintenance of Auto	3,000	1,468	6,500	1,036
5371	Animal Services	3,500	3,088	3,088	2,000
	SUB-TOTAL	7,000	5,056	10,248	3,036
	CAPITAL OUTLAY				
5402	Land & Buildings	-	-	-	-
5480	Machinery and Equipment	-	-	-	-
	SUB-TOTAL	-	-	-	-
	DIVISION TOTAL	57,735	54,137	61,338	55,573

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 2014 is 5.63%, City share in 2015 will be 5.67%.
- 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 health coverage. (Health, Short/Long Term Disability 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.

**FY 2014-2015 EXPENDITURE DETAIL
DEBT SERVICE 91**

OBJ CODE	ACCOUNT DESCRIPTION	FY 11-12 BUDGET	FY 12-13 BUDGET	FY 13-14 BUDGET	FY 14-15 BUDGET
	Fire Truck				
9155012	Note Payable Principal	43,121	47,703	50,174	52,772
9155023	Note Payable Interest	18,281	13,699	11,228	8,630
	SUB-TOTAL	61,402	61,402	61,402	61,402
	City Hall				
9155011	Note Payable Principal	37,712	38,047	32,516	38,464
9155022	Note Payable Interest	49,201	48,867	39,185	33,420
	SUB-TOTAL	86,913	86,914	71,701	71,884
	Ladder Truck				
9155013	Note Payable Principal	70,735	70,559	-	-
9155024	Note Payable Interest	7,236	7,163	-	-
	SUB-TOTAL	77,971	77,722	-	-
	Police/Fire Building				
9155014	Note Payable Principal			13,653	21,202
9155025	Note Payable Interest			894	481
	SUB-TOTAL	-	-	14,547	21,683
	DIVISION SUB-TOTAL	226,286	226,038	147,650	154,969

DEBT SERVICE DEPARTMENT

City Hall

- 55011 PRINCIPAL PAYMENT: To include payments toward the principal amount of the add on/remodel amount on the new City Hall.
- 55022 INTEREST PAYMENT: To include payments toward the interest amount of the add on/remodel amount on the new City Hall.

Fire Truck

- 55012 PRINCIPAL PAYMENT: To include payments toward the principal amount of the purchase of a new Fire Truck.
- 55023 INTEREST PAYMENT: To include payments toward the interest amount of the purchase of a new Fire Truck.

Ladder Truck

- 55013 PRINCIPAL PAYMENT: To include payments toward the principal amount of the purchase of a used Ladder Truck.
- 55024 INTEREST PAYMENT: To include payments toward the interest amount of the purchase of a used Ladder Truck..

Police/Fire Building

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

5 YEAR CAPITAL IMPROVEMENT PROGRAM

As required by Section 7.11 of the Home Rule Charter, the following capital programs are suggested.

2014-2015

Police Cars (2)	75,000.00
Police/Fire Departments Building	14,547.00
City Hall 3rd Installment	71,701.00
Fire Truck (6th Installment)	61,402.00
West End Fire Station 1st Installment (finance \$800,000)	100,000.00
	\$322,650.00

2015-2016

Police Cars (2)	75,000.00
Police/Fire Departments Building	14,547.00
City Hall 4rd Installment	71,701.00
Fire Truck (final Installment)	61,402.00
West End Fire Station 2nd ¹ Installment (finance \$800,000)	100,000.00
	\$322,650.00

2016-2017

Brush Truck First Installment	30,000.00
Quint (Used) First Installment	50,000.00
Lay Day Machine First Installment	70,000.00
Police Cars (2)	75,000.00
West End Fire Station 3rd ¹ Installment (finance \$800,000)	100,000.00
City Hall 5 th Installment	71,701.00
	\$396,701.00

2017-2018

Brush Truck 2nd Installment	30,000.00
Quint (Used) 2nd Installment	50,000.00
Lay Day Machine 2nd Installment	70,000.00
Police Cars (2)	75,000.00
West End Fire Station 4th Installment (finance \$800,000)	100,000.00
City Hall 6 th Installment	71,701.00
	\$396,701.00

2018-2019

Brush Truck 3rd Installment	30,000.00
Quint (Used) 3rd Installment	50,000.00
Lay Day Machine 3rd Installment	70,000.00
Police Cars (2)	75,000.00
West End Fire Station 5th Installment (finance \$800,000)	100,000.00
City Hall 7 th Installment	71,701.00
	\$396,701.00

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

<u>Pay Range</u>		<u>MIN</u>	<u>MID</u>	<u>MAX</u>
13	A	22,035.06	25,672.38	29,308.68
	M	1,836.26	2,139.37	2,442.39
	B/W	847.50	987.40	1,127.26
	H	10.59	12.34	14.09
14	A	23,136.66	26,955.54	30,774.42
	M	1,928.06	2,246.30	2,564.54
	B/W	889.87	1,036.75	1,183.63
	H	11.12	12.96	14.80
15	A	24,293.34	28,302.96	32,312.58
	M	2,024.45	2,358.58	2,692.72
	B/W	934.36	1,088.58	1,242.79
	H	11.68	13.61	15.53
16	A	25,508.16	29,718.72	33,928.26
	M	2,125.68	2,476.56	2,827.36
	B/W	981.08	1,143.03	1,304.93
	H	12.26	14.29	16.31
17	A	26,783.16	31,204.86	35,625.54
	M	2,231.93	2,600.41	2,968.80
	B/W	1,030.12	1,200.19	1,370.21
	H	12.88	15.00	17.13
18	A	28,122.42	32,764.44	37,406.46
	M	2,343.54	2,730.37	3,117.21
	B/W	1,081.63	1,260.17	1,438.71
	H	13.52	15.75	17.98
19	A	29,529.00	34,402.56	39,277.14
	M	2,460.75	2,866.88	3,273.10
	B/W	1,135.73	1,323.18	1,510.66
	H	14.20	16.54	18.88
20	A	31,004.94	36,123.30	41,240.64
	M	2,583.75	3,010.28	3,436.72
	B/W	1,192.50	1,389.36	1,586.18
	H	14.91	17.37	19.83
21	A	32,555.34	37,928.70	43,303.08
	M	2,712.95	3,160.73	3,608.59
	B/W	1,252.13	1,458.80	1,665.50
	H	15.65	18.23	20.82
24	A	37,686.96	43,907.94	50,128.92
	M	3,140.58	3,659.00	4,177.41
	B/W	1,449.50	1,688.77	1,928.04
	H	18.12	21.11	24.10

Gun Barrel City Payroll Classification Schedule

<u>Pay Range</u>		<u>MIN</u>	<u>MID</u>	<u>MAX</u>
25	A	39,755.52	46,102.98	52,635.06
	M	3,312.96	3,841.92	4,386.26
	B/W	1,529.06	1,773.19	2,024.43
	H	19.11	22.16	25.31
29	A	48,099.12	56,038.80	63,977.46
	M	4,008.26	4,669.90	5,331.46
	B/W	1,849.97	2,155.34	2,460.67
	H	23.12	26.94	30.76
31	A	53,029.80	61,781.40	70,536.06
	M	4,419.15	5,148.45	5,878.01
	B/W	2,039.61	2,376.21	2,712.93
	H	25.50	29.70	33.91
34	A	61,388.70	71,520.36	81,654.06
	M	5,115.73	5,960.03	6,804.51
	B/W	2,361.10	2,750.78	3,140.54
	H	29.51	34.38	39.26
41	A	86,379.92	100,637.28	114,894.84
	M	7,198.33	8,386.44	9,574.57
	B/W	3,322.30	3,870.66	4,419.03
	H	41.53	48.38	55.24

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	Level II Code Enforcement Level II Court Clerk
19	Fireman
20	Grant Writer/City Planner Code Enforcement Supervisor Leadman/Level I Operator Dispatch Supervisor
21	Policeman
24	Street Superintendent
25	Building Inspector Sergeant/Investigator Investigator
29	City Secretary City Treasurer Assistant Police Chief
31	Fire Chief
34	Police Chief
41	City Manager

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ORDINANCE #O-2014-012

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF GUN BARREL CITY FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2014, AND ENDING SEPTEMBER 30, 2015; ADOPTING THE ANNUAL BUDGET OF THE CITY OF GUN BARREL CITY FOR THE 2014-2015 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, 2014, and ending September 30, 2015, 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 **September 23, 2014** 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 **September 23, 2014**, 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, 2014 and ending September 30, 2015 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 2014-2015 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, 2014, and ending September 30, 2015.

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 23rd day of **September, 2014.**

Attest:



Christy Eckerman, City Secretary

Approved:



Jim Braswell, Mayor