



TOWN OF HORIZON CITY

OPERATING BUDGET

2018



**Revenues and Expenditures –
October 2017 through September 2018**

APPROVED SEPTEMBER 26, 2017

RUBEN MENDOZA, MAYOR

Town of Horizon City Budget for Fiscal Year 2017-2018

This budget will raise more revenue from property taxes than last year's budget by an amount of \$134,646, which is a 3.63 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$84,456.

The record vote of each member of the Town Council voting on the budget is:

Walter Miller:	Aye
Jerry Garcia:	Aye
Charlie Ortega:	Aye
Andy Renteria:	Aye
Johnny Duran:	Aye
Rafael Padilla:	Aye
Samantha Corral:	Aye
Mayor Ruben Mendoza:	Present and not voting

The property tax rate for the preceding year: \$0.491756

The property tax rates for the current fiscal year are:

Property tax rate: \$0.491756

Effective tax rate: \$0.486692

Effective maintenance and operations tax rate: \$0.337836

The rollback tax rate: \$0.500242

The debt rate: \$0.135380

The total amount of municipal debt obligations: \$15,202,724

RUBEN MENDOZA, MAYOR

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2018 OPERATING BUDGET

The 2018 Operating Budget reflects the Town Council's goal to maintain the current tax rate of \$0.491756 per \$100 of valuation. The budget reflects efficiency in providing for the health, safety and well-being of the Town's citizens. Town operations continue to reflect the necessary expenditures for a growing community with focusing on productivity, safety and customer service.

As the Town looks to the future, it remains aware of the need for additional employees to fill gaps in the expertise needed to serve a diverse population and diverse needs. Two FTEs (Full Time Equivalents) are proposed additions to the staffing levels. These proposed FTEs include the positions of Police Evidence Manager and Public Works Inspector. Looking down the road, if the Town continues to grow, needs can be seen for additional Police Officers, a Facilities/Fleet Manager, a Purchasing Agent and an in-house IT Specialist just to name a few.

The budget includes the implementation of two incentive plans for non-collective bargaining employees. Effective October 1, 2017, eligible employees will be receiving longevity and Certification/Education incentive pay. Longevity pay is at the rate of \$48 per year of service for full time employees and \$24 per year of service for part-time employees, both up to 25 years of service. Certification pay and Education pay range from \$1,200 to \$3,600 per year for eligible employees. These plans, approved by the Town Council on June 13, 2017, have the goals of providing for employee improvement and improving employee retention. In addition, an across the board 3.0% increase in salaries was provided for all employees. An additional 2.0% increase is included for some collective bargaining employees in accordance with the Collective Bargaining Agreement (CBA). The Town continues total funding all health benefits for its employees and continues to match up to 6.0% of the employees' 457B Plan contributions.

As shown below, the overall operating expenditures increased by 3.48% or \$242,814 over the 2017 Revised Budget. On fund by fund basis, the General Fund (M & O) increased by 5.65% or \$311,800; the Debt Service Fund decreased by 13.70% or \$168,386; the Street Fund increased by 44.26% or \$99,400.

**TOWN OF HORIZON CITY
2018 OPERATING BUDGET**

Description	2017	2018	Increase	Percent
<u>Revenues</u>				
General Fund	5,454,142	5,833,052	378,910	6.95%
Debt Service Fund	1,228,667	1,060,281	(168,386)	-13.70%
Street Fund	311,916	324,393	12,477	4.00%
Total	6,994,725	7,217,726	223,001	3.19%
<u>Expenditures</u>				
General Fund	5,521,253	5,833,052	311,800	5.65%
Debt Service Fund	1,228,667	1,060,281	(168,386)	-13.70%
Street Fund	224,600	324,000	99,400	44.26%
Total Expenditures	6,974,519	7,217,333	242,814	3.48%
Excess Revenue	20,205	393	(19,812)	

Property values have increased by 3.63% or \$27,380,378 based on certified valuations. The average home value has also slightly increased by \$629. The property tax revenue raised from new property added to the tax roll this year is \$84,456. Due to the increase in property values, the effective tax rate for the budget year is \$0.486692. The proposed rate of \$0.491756 is a 1.04% increase over the effective rate. The rollback rate is \$0.500242.

**TOWN OF HORIZON CITY
PROPERTY VALUATION AND TAX RATES**

Description	2017	2018	Increase	Percent
Property Valuation	755,098,065	782,478,443	27,380,378	3.63%
<u>Property Tax Rates</u>				
Maintenance & Operation	0.341328	0.356376	0.015048	4.41%
Debt Service	0.150428	0.135380	-0.015048	-10.00%
Total	0.491756	0.491756	0.000000	0.00%
Total Property Taxes	3,713,238	3,847,890	134,653	3.63%
Effective Rate	0.453087	0.486692	0.005064	1.04%
Rollback Rate	0.547795	0.500242	-0.008486	-1.70%
 <u>Average Home</u>	 \$ 109,182	 \$ 109,811	 \$ 629	
	\$ 536.91	\$ 540.00	\$ 3.09	
 <u>Low</u>				
\$70,000	\$ 344.23	\$ 344.23	\$ -	
 <u>High</u>				
\$300,000	\$ 1,475.27	\$ 1,475.27	\$ -	
Taxes received from new property:				
Added property	\$17,174,364			
Taxes	\$84,456			

General Fund

The General Fund includes the expenditures for daily operations and for routine equipment and vehicle purchases whose costs are above the \$2,500 capitalization minimum. The increase of \$311,800 is the net effect of salary increases, adjustments and incentives; adding positions in Public Safety and Streets; full benefits for the additional positions and the increased costs for contracted services offset by a reduction in capital expenditures and certain other costs. Some of these expenditures are also income neutral in that contributions from the Emergency Services Districts No. 1 and 2 of \$106,587 and \$331,605 respectively, cover the expenditures for providing services to these entities.

The table below shows the revenues by function and the expenditures by department along with the anticipated increases or decreases of each function or department.

TOWN OF HORIZON CITY GENERAL FUND SUMMARY BUDGET 2017-2018

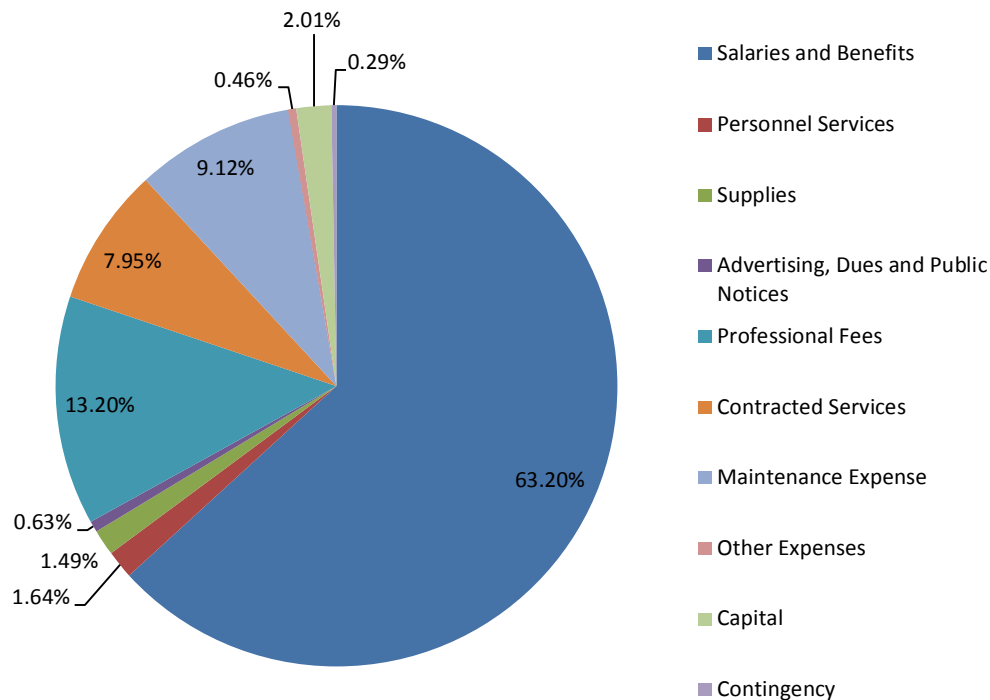
Line No.	Description	FY2016 Actuals	Revised FY2017 Budget	FY2018 Budget	Increase/ (Decrease)	Percentage
<u>General Fund</u>						
<u>Revenues</u>						
1	Property Taxes	2,802,660	2,577,358	2,788,565	211,207	8.19%
2	Sales Taxes	1,227,976	1,279,115	1,445,806	166,691	13.03%
3	Franchise Fees	326,253	334,710	348,098	13,388	4.00%
4	Building and Inspection Fees	490,527	455,216	481,103	25,887	5.69%
5	Citations and Fees	297,722	309,996	307,250	(2,746)	-0.89%
6	Other Income	680,310	497,747	462,230	(35,517)	-7.14%
7	Total Revenue	5,825,447	5,454,142	5,833,052	378,910	6.95%
<u>Expenditures</u>						
8	Administration	895,867	713,078	751,540	38,462	5.39%
9	Public Service	258,105	327,518	369,099	41,581	12.70%
10	Building Services	224,539	306,967	350,856	43,889	14.30%
11	Streets	212,748	315,689	383,787	68,099	21.57%
12	Public Safety-Police	2,274,618	1,596,510	1,655,708	59,198	3.71%
13	Courts	209,232	256,381	270,953	14,572	5.68%
14	Parks	330,105	355,540	402,522	46,982	13.21%
15	Development Services	205,814	228,494	237,558	9,064	3.97%
16	Code Enforcement	210,563	228,630	228,020	(610)	-0.27%
17	Storm Water Management	28,737	47,850	36,300	(11,550)	-24.14%
18	Finance	255,062	344,233	269,218	(75,015)	-21.79%
19	Public Safety-Dispatch	-	747,468	808,814	61,346	8.21%
20	Executive	14,375	52,896	52,018	(878)	-1.66%
21	Contingency			16,661	16,661	100.00%
22	Total Expenditures	5,119,764	5,521,253	5,833,052	311,800	5.65%
23	Excess Revenue	705,683	(67,111)	-	67,111	
24	Property Valuation		755,098,065	782,478,443	27,380,378	3.63%
25	Proposed Tax Rate		0.341328	0.356376	0.015048	4.41%

The next table takes a different look at the expenditures . a functional look. As might be expected, Salaries and Benefits are the largest part of the Maintenance and Operations budget at 63.20%.

**TOWN OF HORIZON CITY
GENERAL FUND EXPENDITURE SUMMARY BY FUNCTION
BUDGET 2017-2018**

Line No.	Description	FY2016 Actuals	Revised FY2017 Budget	FY2018 Budget	Increase/ (Decrease)	Percentage
1	Salaries and Benefits	2,852,158	3,355,945	3,686,450	330,505	9.85%
2	Personnel Services	98,522	132,720	95,875	(36,845)	-27.76%
3	Supplies	123,351	111,823	87,200	(24,623)	-22.02%
4	Advertising, Dues and Public Notices	26,099	30,617	36,640	6,023	19.67%
5	Professional Fees	679,829	740,408	769,792	29,384	3.97%
6	Contracted Services	337,893	406,033	463,932	57,899	14.26%
7	Maintenance Expense	513,416	532,769	532,123	(646)	-0.12%
8	Other Expenses	99,659	31,690	26,880	(4,810)	-15.18%
9	Capital	388,837	179,247	117,500	(61,747)	-34.45%
10	Contingency			16,661	16,661	100.00%
11	Total	5,119,764	5,521,253	5,833,052	311,800	5.65%

Percentage of Budget by Function



Revenues

Revenues have six major categories . Property Taxes, Sales Taxes, Franchise Fees, Building and Inspection Fees, Citations and Fees, and Other Income. In general, estimates for **non-property** tax revenues assumed a 4.0% increase over the FY2017 budgeted amounts with some exceptions. Following are explanations of the increases or decreases to the major categories.

Property taxes increased by 8.19% or \$211,207 due to the increase in property values and the M & O property tax rate. Although the overall tax rate did not increase, there is a shift between the M & O rate and the Debt Service rate.

Sales taxes increased by 13.03% or \$166,691. This estimate used a formula that applied a 4.0% growth rate to the annualized actual FY2017 receipts.

Franchise Fees increased by 4.0% or \$13,388. This followed the primary revenue assumption mentioned above of 4.0% increase over FY2017 budgeted amounts.

Building and Inspection Fees increased by 5.69% or \$25,887. Application of a combination of assumptions helped determine the estimates in this group. This means basing Permits on budgeted amounts, Tech Fees on actual amounts and all other fees on trends of the last several years. Although we have seen much activity in commercial and residential building, this activity will one day level off as it has in the past. Therefore, this is why estimates are conservative.

Citations and Fees decreased by -0.89% or \$(2,746). This category continues to be under budget at the end of fiscal year. Therefore, there is no projected increase above the anticipated FY2017 actual amount.

Other Income decreased -7.14% or \$(35,517). This is due primarily to the reduced charges for the Inter-local agreements with Emergency Services Districts 1 and 2. Actual trends for other revenues in this group also show decreases or leveling off.

TOWN OF HORIZON CITY GENERAL FUND REVENUES BUDGET 2017-2018

Description	FY2016 Actuals	Revised	FY2018 Budget	Increase/ (Decrease)	Percentage
		FY2017 Budget			
Property Taxes	2,802,660	2,577,358	2,788,565	211,207	8.19%
Sales Taxes	1,227,976	1,279,115	1,445,806	166,691	13.03%
Franchise Fees	326,253	334,710	348,098	13,388	4.00%
Building and Inspection Fees	490,527	455,216	481,103	25,887	5.69%
Citations and Fees	297,722	309,996	307,250	(2,746)	-0.89%
Other Income	680,310	497,747	462,230	(35,517)	-7.14%
Total Revenue	5,825,447	5,454,142	5,833,052	378,910	6.95%

Administration

The department is increasing its overall budget by \$38,462 or 5.39%. This department carries the responsibility of budgeting for the facilities, the computer and telephone systems, the City Attorney and elections, which altogether, make up a large portion of this budget. The increase is the net effect of increased costs for payroll and network support, somewhat offset by decreased costs for other services and capital.

The increase in payroll costs are a direct effect of the merit increase, incentive plans and a salary adjustment. Pursuit of cloud computing and a document management system is included in the Network Support and Capital costs.

The Town will be conducting a special election in November 2017 for proposed Charter revisions. Licensing fees for our software systems generally increase two to three percent annually and we added more security software and hardware.

Public Service

The department is increasing its overall budget by \$41,581 or 12.70%. This is solely due conservatively estimating increases in our inter-local agreements for health services, animal shelter and animal control field services. Estimates are high due to the trend of the last two years. The parties to the City and County agreements have not yet provided their budget estimates for FY2018. There are some minor decreases to the maintenance expenditures for the Oz Glaze Senior Center.

Building Services

The department is increasing its overall budget by \$43,889 or 14.30%. This is the net effect of increases in payroll, contract labor and capital costs.

The increase in payroll costs are a direct effect of the merit increase, incentive plans and a salary adjustment.

Additions to contract labor reflect a temporary employee covering an expected leave time for one employee and an additional contractor for Plan Review.

The department is adding a vehicle, which will allow the inspectors to work independently.

Streets

The department is increasing its overall budget by \$68,099 or 21.57%. This is the net effect of increases in payroll and capital costs, offset by reductions in supplies and maintenance costs.

The department wishes to add a Public Works Inspector position. This along with the merit increase, incentive plans and a salary adjustment contribute to the increased payroll costs.

The department also adding a vehicle to accommodate the staffing increase.

Public Safety-Police

The department is increasing its overall budget by \$59,198 or 3.71%. This is the net effect of increases in payroll, offset by reductions in most other costs.

The department wishes to add an Evidence Manager who will be responsible for investigating and collecting evidence along with managing evidence. This along with the merit increase and promotions contribute to the increased payroll costs.

Other expenditure reductions occur because of the removal of one-time items or non-annually recurring items.

Municipal Court

The department is increasing its overall budget by \$14,572 or 5.68%. This is the net effect of increases in payroll, offset by reductions in contracted services and supplies costs.

The increase in payroll costs are a direct effect of the merit increase, incentive plans and salary adjustments.

Other expenditure reductions occur because of the trends in certain expenditure categories.

Parks

The department is increasing its overall budget by \$46,982 or 13.21%. This is solely to the need to purchase and replace equipment at Horizon Mesa Park.

Development Services

The department is increasing its overall budget by \$9,064 or 3.97%. This is the net effect of increases in payroll, offset by reductions in most other costs.

The increase in payroll costs are a direct effect of the merit increase, incentive plans and salary adjustments.

Other expenditure reductions occur because of the trends in certain expenditure categories.

Code Enforcement

The department is decreasing its overall budget by \$(610) or -0.27%. This is the net effect of increases in payroll, offset by reductions in most other costs.

The increase in payroll costs are a direct effect of the merit increase and incentive plans.

There is a major reduction to Contract Labor due to less need for the Town to remedy code violations.

Storm Water

The department is decreasing its overall budget by \$(11,550) or -24.14%. This is primarily due to decreases for equipment rental and Contract Labor. The Park Maintenance agreement covers the jobs charged to these accounts.

Financial Services

The budget for this department is decreasing expenditures by \$(75,015) or -21.79%. This is primarily because there are no planned transfers of General Fund revenues or reserves to other funds. Increases in payroll and contracted and professional expenses partially offset the reduction in transfers. FY2017 budget reflects a transfer to Debt Service.

Estimates from the City of El Paso's tax office and the approved budget of the El Paso Central Appraisal District reflect increases to Horizon City. Preliminary estimates of TML Insurance also show increases.

The increase in payroll costs are a direct effect of the merit increase and incentive plans.

Public Safety-Dispatch

The department is increasing its overall budget by \$61,346 or 8.21%. This is the net effect of increases in payroll, offset by reductions in personnel services and supplies costs.

The increase in payroll costs are a direct effect of the merit increase, incentive plans and a salary adjustment. However, revenues from the inter-local agreements with Emergency Services Districts 1 and 2 help cover the cost of this department. Other expenditure reductions occur because there is a better idea of needs after operating separately from the Police for almost a year.

Executive

This budget, for the Mayor and Council, is decreasing by \$(878) or -1.66%. This is the net effect of reducing travel expenses and increasing expenses for supplies.

General Fund – Department Detail Budgets

**TOWN OF HORIZON CITY
ADMINISTRATION
BUDGET 2017-2018**

Fund Dept		Acct	Description	Revised			Increase/ (Decrease)
				FY2016 Actuals	FY2017 Budget	FY2018 Budget	
01	501	5010	Salaries	189,928.80	116,165.18	126,482.46	10,317.28
01	501	5030	Payroll Taxes	13,690.81	8,886.63	9,675.91	789.28
01	501	5040	Retirement Benefits	10,005.25	6,969.91	7,588.95	619.04
01	501	5050	Group Health	30,255.01	21,600.00	21,600.00	-
01	501	5060	Uniforms, Safety Equip, Supplies	720.00	300.00	300.00	-
01	501	5070	Training	1,421.00	2,500.00	1,500.00	(1,000.00)
01	501	5080	Travel	2,022.74	5,000.00	3,000.00	(2,000.00)
01	501	5090	Unemployment Taxes-Texas	1,143.39	513.00	270.00	(243.00)
01	501	5170	Network Support - Contracted	63,840.00	75,000.00	99,000.00	24,000.00
01	501	5200	City Attorney	178,863.23	180,000.00	180,000.00	-
01	501	5210	Janitorial Supplies	3,255.67	4,000.00	4,000.00	-
01	501	5220	Materials & Supplies	529.63	2,059.00	2,000.00	(59.00)
01	501	5240	Postage	7,227.66	10,000.00	7,000.00	(3,000.00)
01	501	5250	Office Supplies	5,070.25	5,800.00	5,800.00	-
01	501	5260	Furniture & Equipment < \$2,500	4,624.27	13,853.38	8,000.00	(5,853.38)
01	501	5270	Employee Candidate Testing	103.00	400.00	250.00	(150.00)
01	501	5280	Codification Services	11,885.00	2,000.00	2,000.00	-
01	501	5310	Advertising & Public Notices	10,764.37	7,500.00	15,000.00	7,500.00
01	501	5320	Dues	9,256.53	12,000.00	12,000.00	-
01	501	5330	Publications & Subscriptions	325.50	500.00	500.00	-
01	501	5350	Insurance - Workmen's Comp	1,171.95	1,043.03	972.21	(70.82)
01	501	5410	Contract Labor	1,290.00	1,200.00	1,500.00	300.00
01	501	5500	Maintenance - Surfaces	2,835.00	3,000.00	3,500.00	500.00
01	501	5510	Electricity	17,327.79	16,000.00	16,000.00	-
01	501	5520	Gas - Natural	1,390.05	2,000.00	2,000.00	-

**TOWN OF HORIZON CITY
ADMINISTRATION
BUDGET 2017-2018**

Fund	Dept	Acct	Description	FY2016		Revised FY2017		FY2018		Increase/ (Decrease)
				Actuals	Budget	Budget	Budget	Budget	(Decrease)	
01	501	5530	Gasoline, Oil	875.20	500.00	500.00	500.00	500.00	-	-
01	501	5540	Maintenance - Bldg	19,517.37	7,600.00	7,600.00	7,600.00	7,600.00	-	-
01	501	5550	Maintenance - Equipment	6,217.54	5,000.00	5,000.00	5,000.00	5,000.00	-	-
01	501	5570	Waste Disposal, Water	11,532.41	10,000.00	10,000.00	10,000.00	10,000.00	-	-
01	501	5580	Maintenance - Computers	336.78	1,000.00	1,000.00	1,000.00	1,000.00	-	-
01	501	5590	Telephone & Communications	21,377.34	18,000.00	18,000.00	18,000.00	18,000.00	-	-
01	501	5610	Rents - Equipment	11,408.08	11,000.00	11,000.00	13,000.00	13,000.00	2,000.00	2,000.00
01	501	5620	Rents - Building	56,862.00	60,000.00	60,000.00	60,000.00	60,000.00	-	-
01	501	5630	Storage Rental	5,940.00	6,000.00	6,000.00	5,000.00	5,000.00	(1,000.00)	(1,000.00)
01	501	5640	Software Licensing & Maintenance Fees	44,920.29	54,890.00	54,890.00	60,000.00	60,000.00	5,110.00	5,110.00
01	501	5710	Miscellaneous Expense	73,772.67	500.00	500.00	500.00	500.00	-	-
01	501	5720	Public Relations	901.77	1,500.00	1,500.00	1,000.00	1,000.00	(500.00)	(500.00)
01	501	5740	Election Expense	-	8,000.00	8,000.00	20,000.00	20,000.00	12,000.00	12,000.00
01	501	5790	Employee Appreciation	5,152.02	5,000.00	5,000.00	5,000.00	5,000.00	-	-
Total M & O				827,760.37	687,280.13	736,539.53	736,539.53	49,259.40	49,259.40	
01	507	6050	Capital	68,106.48	25,797.62	15,000.00	15,000.00	(10,797.62)	(10,797.62)	
Total				895,866.85	713,077.75	751,539.53	751,539.53	38,461.78	38,461.78	
Percentage Increase										5.39%

**TOWN OF HORIZON CITY
PUBLIC SERVICE
BUDGET 2017-2018**

Fund	Dept	Acct	Description	FY2016 Actuals	Revised		FY2018 Budget	Increase/ (Decrease)
					FY2017 Budget			
01	502	5100	Health Services Contract	102,015.96	122,910.00		126,257.00	3,347.00
01	502	5101	Environmental Services Contract	144,585.00	19,571.00		14,094.00	(5,477.00)
01	502	5102	Animal Shelter Contract	-	128,446.00		171,437.00	42,991.00
01	502	5103	Animal Control Field Services	-	42,991.00		44,711.00	1,720.00
01	502	5500	Maintenance - Surfaces	-	1,500.00		1,500.00	-
01	502	5510	Electricity	3,402.58	3,600.00		3,600.00	-
01	502	5520	Gas - Natural	761.85	1,000.00		1,000.00	-
01	502	5540	Maintenance - Bldg	4,828.94	3,600.00		3,000.00	(600.00)
01	502	5550	Maintenance - Equipment	250.00	600.00		600.00	-
01	502	5570	Waste Disposal, Water	1,030.30	780.00		1,000.00	220.00
01	502	5590	Telephone & Communications	1,230.09	1,320.00		1,300.00	(20.00)
01	502	5650	Maintenance - Rockwalls and Fencing	-	1,200.00		600.00	(600.00)
Total M & O				258,104.72	327,518.00		369,099.00	41,581.00
Capital				-	-		-	-
Total				258,104.72	327,518.00		369,099.00	41,581.00
Percentage Increase								12.70%

TOWN OF HORIZON CITY
BUILDING SERVICES
BUDGET 2017-2018

Fund	Dept	Acct	Description	FY2016 Actuals	Revised		Increase/ (Decrease)
					FY2017 Budget	FY2018 Budget	
01	503	5010	Salaries	134,560.06	191,534.11	207,690.64	16,156.53
01	503	5030	Payroll Taxes	9,597.39	14,652.36	15,888.33	1,235.97
01	503	5040	Retirement Benefits	4,989.68	11,492.05	12,461.43	969.38
01	503	5050	Group Health	21,432.65	36,000.00	36,000.00	-
01	503	5060	Uniforms, Safety Equip. Supplies	873.59	1,800.00	1,800.00	-
01	503	5070	Training	2,829.00	4,000.00	4,000.00	-
01	503	5080	Travel	4,515.80	4,400.00	4,400.00	-
01	503	5090	Unemployment Taxes-Texas	421.23	855.00	450.00	(405.00)
01	503	5220	Materials & Supplies	313.56	1,000.00	1,000.00	-
01	503	5250	Office Supplies	1,672.40	2,000.00	2,000.00	-
01	503	5260	Furniture & Equipment < \$2,500	5,205.50	1,500.00	1,000.00	(500.00)
01	503	5320	Dues	331.00	1,000.00	1,000.00	-
01	503	5330	Publications & Subscriptions	-	500.00	500.00	-
01	503	5350	Insurance - Workmen's Comp	631.27	1,082.99	1,015.22	(67.77)
01	503	5410	Contract Labor	30,510.00	15,000.00	25,000.00	10,000.00
01	503	5530	Gasoline, Oil	869.57	4,500.00	5,000.00	500.00
01	503	5550	Maintenance - Equipment	335.50	250.00	250.00	-
01	503	5560	Maintenance - Vehicles	778.49	3,000.00	3,000.00	-
01	503	5590	Telephone & Communications	1,230.98	2,800.00	1,800.00	(1,000.00)
01	503	5640	Software Licensing & Maintenance Fees	341.10	-	-	-
01	503	5710	Miscellaneous Expense	100.00	500.00	400.00	(100.00)
01	503	5710	Public Relations	-	-	100.00	100.00
01	503	5790	Employee Appreciation	-	100.00	100.00	-
Total M & O				221,538.77	297,966.51	324,855.62	26,889.11
01	507	6033	Capital	3,000.00	9,000.00	26,000.00	17,000.00
Total				224,538.77	306,966.51	350,855.62	43,889.11
Percentage Increase				14.30%			

**TOWN OF HORIZON CITY
STREETS
BUDGET 2017-2018**

Fund	Dept	Acct	Description	FY2016 Actuals	Revised		FY2018 Budget	Increase/ (Decrease)
					FY2017 Budget	FY2017 Budget		
01	504	5010	Salaries	101,918.28	165,858.69	204,084.88	38,226.19	
01	504	5020	Overtime	1,198.51	1,500.00	1,500.00	-	
01	504	5030	Payroll Taxes	7,812.60	12,802.93	15,727.24	2,924.31	
01	504	5040	Retirement Benefits	5,373.43	9,951.52	12,335.09	2,383.57	
01	504	5050	Group Health	17,941.66	28,800.00	36,000.00	7,200.00	
01	504	5060	Uniforms, Safety Equip, Supplies	940.87	1,100.00	1,100.00	-	
01	504	5070	Training	1,950.37	2,500.00	2,500.00	-	
01	504	5080	Travel	-	1,500.00	1,500.00	-	
01	504	5090	Unemployment Taxes-Texas	403.10	684.00	450.00	(234.00)	
01	504	5220	Materials & Supplies	3,489.68	5,000.00	3,000.00	(2,000.00)	
01	504	5230	Street Signs	308.25	1,500.00	1,500.00	-	
01	504	5250	Office Supplies	631.82	1,000.00	500.00	(500.00)	
01	504	5260	Furniture & Equipment < \$2,500	2,707.11	1,000.00	500.00	(500.00)	
01	504	5270	Employee Candidate Testing	-		50.00	50.00	
01	504	5320	Dues	39.99		790.00	790.00	
01	504	5330	Publications & Subscriptions	297.00	-	-	-	
01	504	5350	Insurance - Workmen's Comp	6,774.55	11,291.37	12,200.08	908.71	
01	504	5410	Contract Labor	4,690.00	8,000.00	3,000.00	(5,000.00)	
01	504	5500	Maintenance - Surfaces	-	3,000.00	2,000.00	(1,000.00)	
01	504	5510	Electricity	40,511.25	34,000.00	36,000.00	2,000.00	
01	504	5530	Gasoline, Oil	2,853.75	5,500.00	4,000.00	(1,500.00)	
01	504	5550	Maintenance - Equipment	2,232.12	413.37	4,000.00	3,586.63	
01	504	5560	Maintenance - Vehicles	5,810.77	6,750.00	5,000.00	(1,750.00)	
01	504	5570	Waste Disposal, Water	2,586.85	2,300.00	2,300.00	-	
01	504	5590	Telephone & Communications	1,935.02	2,000.00	2,000.00	-	

**TOWN OF HORIZON CITY
STREETS
BUDGET 2017-2018**

Fund	Dept	Acct	Description	FY2016 Actuals	Revised FY2017 Budget	FY2018 Budget	Increase/ (Decrease)
01	504	5610	Rents - Equipment	-	1,000.00	1,000.00	-
01	504	5640	Software Licensing & Maintenance Fees	341.10	400.00	400.00	-
01	504	5650	Maintenance - Rockwalls and Fencing	-	-	3,850.00	3,850.00
01	504	5710	Miscellaneous Expense	-	500.00	500.00	-
			Total M & O	212,748.08	308,351.88	357,787.29	49,435.41
01	507	6024	Capital	-	7,336.63	26,000.00	18,663.37
			Total	212,748.08	315,688.51	383,787.29	68,098.78
			Percentage Increase				21.57%

**TOWN OF HORIZON CITY
PUBLIC SAFETY - POLICE
BUDGET 2017-2018**

Fund	Dept	Acct	Description	FY2016 Actuals	Revised		FY2018 Budget	Increase/ (Decrease)
					FY2017 Budget	FY2017 Budget		
01	505	5010	Salaries	1,339,862.55	968,045.70	1,068,851.16	100,805.46	
01	505	5020	Overtime	95,347.89	60,000.00	60,000.00	-	
01	505	5030	Payroll Taxes	107,203.64	74,055.50	86,357.11	12,301.61	
01	505	5040	Retirement Benefits	60,486.51	54,789.70	67,731.07	12,941.37	
01	505	5050	Group Health	213,507.44	172,800.00	180,000.00	7,200.00	
01	505	5060	Uniforms, Safety Equip, Supplies	55,447.29	49,225.00	17,225.00	(32,000.00)	
01	505	5070	Training	4,769.94	3,050.00	6,050.00	3,000.00	
01	505	5080	Travel	5,924.13	6,000.00	6,000.00	-	
01	505	5090	Unemployment Taxes-Texas	5,669.18	4,104.00	2,250.00	(1,854.00)	
01	505	5220	Materials & Supplies	13,925.73	9,000.00	9,000.00	-	
01	505	5250	Office Supplies	6,573.75	9,250.00	9,250.00	-	
01	505	5260	Furniture & Equipment < \$2,500	51,247.22	9,000.00	6,000.00	(3,000.00)	
01	505	5270	Employee Candidate Testing	2,193.00	2,000.00	1,500.00	(500.00)	
01	505	5310	Advertising & Public Notices	-	-	300.00	300.00	
01	505	5320	Dues	1,057.84	2,010.00	1,000.00	(1,010.00)	
01	505	5330	Publications & Subscriptions	1,311.93	1,469.84	750.00	(719.84)	
01	505	5350	Insurance - Workmen's Comp	22,454.28	25,006.41	25,714.48	708.07	
01	505	5530	Gasoline, Oil	24,503.45	33,600.00	33,600.00	-	
01	505	5540	Maintenance - Bldg	4,812.15	5,000.00	3,000.00	(2,000.00)	
01	505	5550	Maintenance - Equipment	9,053.57	11,000.00	5,000.00	(6,000.00)	
01	505	5560	Maintenance - Vehicles	34,392.85	23,554.00	28,000.00	4,446.00	
01	505	5580	Maintenance - Computers	1,078.35	2,000.00	500.00	(1,500.00)	
01	505	5590	Telephone & Communications	16,860.58	11,129.00	11,129.00	-	
01	505	5610	Rents - Equipment	2,295.00	1,500.00	2,000.00	500.00	
01	505	5640	Software Licensing & Maintenance Fees	11,294.59	10,975.00	11,000.00	25.00	

Fund	Dept	Acct	Description	Revised			Increase/ (Decrease)
				FY2016 Actuals	FY2017 Budget	FY2018 Budget	
01	505	5710	Miscellaneous Expense	771.06	1,000.00	1,000.00	-
01	505	5720	Public Relations	2,944.37	2,500.00	2,500.00	-
01	505	5721	Movies in the Park	7,205.88	8,500.00	3,500.00	(5,000.00)
01	505	5722	National Night Out	2,057.23	-	1,500.00	1,500.00
01	505	5750	HC Explorers	881.25	1,000.00	1,000.00	-
01	505	5780	Crime Victims Expese	975.00	3,000.00	-	(3,000.00)
01	505	5790	Employee Appreciation	-	500.00	500.00	-
			Total M & O	2,106,107.65	1,565,064.15	1,652,207.82	87,143.67
01	507	6035	Capital	168,510.13	31,446.00	3,500.00	(27,946.00)
			Total	2,274,617.78	1,596,510.15	1,655,707.82	59,197.67

Percentage Increase 3.71%

TOWN OF HORIZON CITY
MUNICIPAL COURT
BUDGET 2017-2018

Fund	Dept	Acct	Description	FY2016 Actuals	Revised		Increase/ (Decrease)
					FY2017 Budget	FY2018 Budget	
01	506	5010	Salaries	84,027.36	110,557.35	122,807.15	12,249.80
01	506	5030	Payroll Taxes	8,152.19	11,211.64	12,670.17	1,458.53
01	506	5040	Retirement Benefits	6,968.56	8,793.44	9,937.39	1,143.95
01	506	5050	Group Health	24,548.58	36,000.00	36,000.00	-
01	506	5070	Training	300.00	500.00	1,500.00	1,000.00
01	506	5080	Travel	1,823.55	2,500.00	2,000.00	(500.00)
01	506	5090	Unemployment Taxes-Texas	701.44	855.00	450.00	(405.00)
01	506	5110	Judge - Contracted	37,384.74	36,000.00	42,816.00	6,816.00
01	506	5120	Visiting Judge - Contracted	3,165.00	3,000.00	3,000.00	-
01	506	5190	Translator - Contracted	875.00	1,000.00	500.00	(500.00)
01	506	5220	Materials & Supplies	72.53	500.00	500.00	-
01	506	5250	Office Supplies	2,476.15	2,000.00	2,000.00	-
01	506	5260	Furniture & Equipment < \$2,500	793.48	2,000.00	1,500.00	(500.00)
01	506	5310	Advertising & Public Notices	-	-	-	-
01	506	5320	Dues	101.75	300.00	350.00	50.00
01	506	5330	Publications & Subscriptions	-	500.00	500.00	-
01	506	5350	Insurance - Workmen's Comp	327.74	413.96	422.71	8.75
01	506	5410	Contract Labor	-	7,000.00	1,500.00	(5,500.00)
01	506	5470	Collection Services	29,797.87	24,000.00	24,000.00	-
01	506	5590	Telephone & Communications	1,618.64	1,750.00	1,750.00	-
01	506	5640	Software Licensing & Maintenance Fees	2,119.32	2,500.00	2,000.00	(500.00)
01	506	5700	Bank Charges	3,978.15	4,500.00	4,500.00	-
01	506	5710	Miscellaneous Expense	-	500.00	-	(500.00)
01	506	5790	Employee Appreciation	-	-	250.00	250.00
Total M & O				209,232.05	256,381.39	270,953.42	14,572.03
Capital				-	-	-	-
Total				209,232.05	256,381.39	270,953.42	14,572.03
Percentage Increase							5.68%

TOWN OF HORIZON CITY
PARKS
BUDGET 2017-2018

Fund	Dept	Acct	Description	FY2016 Actuals	Revised		Increase/ (Decrease)
					FY2017 Budget	FY2018 Budget	
01	508	5070	Training	30.00	-	-	-
01	508	5150	Park Maintenance - Contracted	216,303.00	211,620.00	234,500.00	22,880.00
01	508	5220	Materials & Supplies	3,065.24	5,000.00	5,000.00	-
01	508	5260	Furniture & Equipment < \$2,500	160.00	5,000.00	5,000.00	-
01	508	5450	Equipment Study and Plan Development	-	1,840.00	-	(1,840.00)
01	508	5500	Maintenance -Surfaces	4,527.00	15,500.00	10,500.00	(5,000.00)
01	508	5510	Electricity	8,993.22	8,500.00	8,500.00	-
01	508	5550	Maintenance - Equipment	16,886.79	18,000.00	11,000.00	(7,000.00)
01	508	5570	Waste Disposal, Water	77,304.70	70,000.00	74,222.00	4,222.00
01	508	5610	Rents - Equipment	-	1,200.00	800.00	(400.00)
01	508	5650	Maintenance - Rockwalls and Fencing	2,835.00	6,000.00	6,000.00	-
Total M & O				330,104.95	342,660.00	355,522.00	12,862.00
01	507	6028	Capital	-	12,880.00	47,000.00	34,120.00
Total				330,104.95	355,540.00	402,522.00	46,982.00
Percentage							13.21%

TOWN OF HORIZON CITY
DEVELOPMENT SERVICES
BUDGET 2017-2018

Fund	Dept	Acct	Description	Revised			Increase/ (Decrease)
				FY2016 Actuals	FY2017 Budget	FY2018 Budget	
01	509	5010	Salaries	105,830.60	107,122.94	119,176.00	12,053.06
01	509	5030	Payroll Taxes	8,096.06	8,194.90	9,116.96	922.06
01	509	5040	Retirement Benefits	6,543.72	6,427.37	7,150.56	723.19
01	509	5050	Group Health	12,425.34	14,400.00	14,400.00	-
01	509	5060	Uniforms, Safety Equip, Supplies	140.00	-	100.00	100.00
01	509	5070	Training	695.00	1,500.00	1,500.00	-
01	509	5080	Travel	971.27	2,000.00	1,700.00	(300.00)
01	509	5090	Unemployment Taxes-Texas	266.83	342.00	180.00	(162.00)
01	509	5160	City Engineer - Contracted	57,742.50	61,000.00	60,000.00	(1,000.00)
01	509	5220	Materials & Supplies	50.49	600.00	250.00	(350.00)
01	509	5250	Office Supplies	1,115.49	1,000.00	1,000.00	-
01	509	5260	Furniture & Equipment < \$2,500	656.74	500.00	250.00	(250.00)
01	509	5320	Dues	460.00	600.00	600.00	-
01	509	5330	Publications & Subscriptions	795.00	1,000.00	-	(1,000.00)
01	509	5350	Insurance - Workmen's Comp	632.54	306.68	304.17	(2.51)
01	509	5410	Contract Labor	2,760.00	16,000.00	16,000.00	-
01	509	5530	Gasoline, Oil	2,227.12	2,500.00	1,500.00	(1,000.00)
01	509	5550	Maintenance - Equipment	-	-	50.00	50.00
01	509	5590	Telephone & Communications	1,429.53	1,500.00	1,000.00	(500.00)
01	509	5640	Software Licensing & Maintenance Fees	2,900.00	2,900.00	2,900.00	-
01	509	5710	Miscellaneous Expense	47.95	500.00	180.00	(320.00)
01	509	5720	Public Relations	-	-	100.00	100.00
01	509	5790	Employee Appreciation	-	-	-	-
			Total M & O	28.13	100.00	100.00	-
				205,814.31	228,493.89	237,557.69	9,063.80
Capital				-	-	-	-
Total				205,814.31	228,493.89	237,557.69	9,063.80
Percentage Increase							3.97%

TOWN OF HORIZON CITY
CODE ENFORCEMENT
BUDGET 2017-2018

Fund	Dept	Acct	Description	FY2016 Actuals	Revised		Increase/ (Decrease)
					FY2017 Budget	FY2018 Budget	
01	510	5010	Salaries	123,142.75	125,120.72	131,953.84	6,833.12
01	510	5020	Overtime	103.51	750.00	-	(750.00)
01	510	5030	Payroll Taxes	8,968.73	9,629.11	10,094.47	465.36
01	510	5040	Retirement Benefits	5,113.44	7,507.24	7,917.23	409.99
01	510	5050	Group Health	13,945.30	28,800.00	28,800.00	-
01	510	5060	Uniforms, Safety Equip, Supplies	797.55	1,200.00	1,000.00	(200.00)
01	510	5070	Training	1,535.00	2,500.00	2,500.00	-
01	510	5080	Travel	1,674.98	4,500.00	4,500.00	-
01	510	5090	Unemployment Taxes-Texas	553.48	684.00	360.00	(324.00)
01	510	5220	Materials & Supplies	1,140.75	2,000.00	800.00	(1,200.00)
01	510	5250	Office Supplies	579.01	800.00	2,000.00	1,200.00
01	510	5260	Furniture & Equipment < \$2,500	5,905.70	1,500.00	1,500.00	-
01	510	5310	Advertising & Public Notices	287.50	-	-	-
01	510	5320	Dues	509.00	600.00	600.00	-
01	510	5330	Publications & Subscriptions	-	400.00	400.00	-
01	510	5350	Insurance - Workmen's Comp	643.67	719.01	674.68	(44.33)
01	510	5410	Contract Labor	10,771.50	27,000.00	20,000.00	(7,000.00)
01	510	5530	Gasoline, Oil	2,751.02	5,000.00	5,000.00	-
01	510	5550	Maintenance - Equipment	-	1,000.00	1,000.00	-
01	510	5560	Maintenance - Vehicles	3,362.55	5,000.00	5,000.00	-
01	510	5590	Telephone & Communications	1,849.76	2,620.00	2,620.00	-
01	510	5640	Software Licensing & Maintenance Fees	341.10	-	-	-
01	510	5710	Miscellaneous Expense	10.44	300.00	300.00	-
01	510	5720	Public Relations	-	1,000.00	1,000.00	-
Total M & O				183,986.74	228,630.08	228,020.22	(609.86)
01	507	6037	Capital	26,575.76	-	-	-
Total				210,562.50	228,630.08	228,020.22	(609.86)
Percentage Increase							-0.27%

**TOWN OF HORIZON CITY
STORM WATER
BUDGET 2017-2018**

Fund	Dept	Acct	Description	FY2016 Actuals	Revised		FY2018 Budget	Increase/ (Decrease)
					FY2017 Budget	FY2017 Budget		
01	511	5070	Training	1,663.40	1,800.00	1,800.00	1,800.00	-
01	511	5080	Travel	-	2,000.00	2,000.00	2,000.00	-
01	511	5220	Materials & Supplies	242.26	550.00	300.00	300.00	(250.00)
01	511	5250	Office Supplies	310.20	500.00	300.00	300.00	(200.00)
01	511	5310	Advertising & Public Notices	418.05	500.00	500.00	500.00	-
01	511	5320	Dues	100.00	500.00	500.00	500.00	-
01	511	5330	Publications & Subscriptions	43.76	500.00	500.00	500.00	-
01	511	5410	Contract Labor	17,849.32	29,000.00	19,000.00	19,000.00	(10,000.00)
01	511	5610	Rents - Equipment	4,380.00	4,000.00	2,900.00	2,900.00	(1,100.00)
01	511	5650	Maintenance - Rockwalls and Fencing	3,730.00	8,000.00	8,000.00	8,000.00	-
01	511	5710	Miscellaneous Expense	-	500.00	500.00	500.00	-
Total M & O				28,736.99	47,850.00	36,300.00	(11,550.00)	
Capital				-	-	-	-	-
Total				28,736.99	47,850.00	36,300.00	(11,550.00)	
Percentage Increase								-24.14%

**TOWN OF HORIZON CITY
FINANCIAL SERVICES
BUDGET 2017-2018**

Fund Dept Acct			Description	FY2016 Actuals	Revised		
					FY2017 Budget	FY2018 Budget	Increase/ (Decrease)
01	521	5010	Salaries	-	77,586.00	84,957.57	7,371.57
01	521	5030	Payroll Taxes	-	5,935.33	6,499.25	563.92
01	521	5040	Retirement Benefits	-	3,717.66	5,097.45	1,379.79
01	521	5050	Group Health	-	10,800.00	10,800.00	-
01	521	5060	Uniforms, Safety Equip, Supplies	-	200.00	200.00	-
01	521	5070	Training	-	2,050.00	2,000.00	(50.00)
01	521	5080	Travel	-	1,900.00	3,000.00	1,100.00
01	521	5090	Unemployment Taxes-Texas	-	513.00	270.00	(243.00)
01	521	5180	Appraisal Fees - Contracted	42,042.11	46,964.58	51,920.74	4,956.16
01	521	5220	Materials & Supplies	-	300.00	150.00	(150.00)
01	521	5250	Office Supplies	-	1,200.00	1,200.00	-
01	521	5260	Furniture & Equipment < \$2,500	-	600.00	300.00	(300.00)
01	521	5270	Employee Candidate Testing	-	100.00	-	(100.00)
01	521	5320	Dues	-	80.00	200.00	120.00
01	521	5340	Insurance - Property	23,517.00	23,987.36	27,731.76	3,744.40
01	521	5350	Insurance - Workmen's Comp	-	219.15	216.83	(2.32)
01	521	5360	Insurance - Liability	21,682.00	23,132.60	24,652.38	1,519.78
01	521	5370	Insurance - Bond	812.00	828.24	907.80	79.56
01	521	5420	Audit Fees	32,073.81	36,000.00	34,000.00	(2,000.00)
01	521	5430	Tax Collection Fees	5,302.10	5,600.00	6,662.00	1,062.00
01	521	5470	Collection Services	-	1,350.00	1,350.00	-
01	521	5530	Gasoline, Oil	-	300.00	200.00	(100.00)
01	521	5550	Maintenance - Equipment	-	120.00	150.00	30.00
01	521	5580	Maintenance - Computers	-	300.00	150.00	(150.00)
01	521	5590	Telephone & Communications	-	402.00	402.00	-

TOWN OF HORIZON CITY
FINANCIAL SERVICES
BUDGET 2017-2018

Fund	Dept	Acct	Description	FY2016 Actuals	Revised		FY2018 Budget	Increase/ (Decrease)
					FY2017 Budget	Budget		
01	521	5700	Bank Charges	5,669.21	6,000.00	5,000.00		(1,000.00)
01	521	5710	Miscellaneous Expense	-	300.00	150.00		(150.00)
01	521	5760	Interest & Penalties	1,318.84	840.00	800.00		(40.00)
01	521	5790	Employee Appreciation	-	120.00	150.00		30.00
01	521	5820	Bad Debt Expense	-	-	100.00		100.00
			Total M & O	132,417.07	251,445.92	269,217.78		17,771.86
01	507	6700	General Fund Debt Service	64,345.00	-	-		-
01	507	6700	Transfers Out	58,300.00	92,787.04	-		(92,787.04)
			Total	255,062.07	344,232.96	269,217.78		(75,015.18)
			Percentage Increase					-21.79%

TOWN OF HORIZON CITY
PUBLIC SAFETY - DISPATCH
BUDGET 2017-2018

Fund	Dept	Acct	Description	Revised			Increase/ (Decrease)
				FY2016 Actuals	FY2017 Budget	FY2018 Budget	
01	525	5010	Salaries		527,450.45	560,221.07	32,770.62
01	525	5020	Overtime		25,000.00	25,000.00	-
01	525	5030	Payroll Taxes		42,262.46	44,769.41	2,506.95
01	525	5040	Retirement Benefits		21,647.03	35,113.26	13,466.23
01	525	5050	Group Health		102,400.00	122,400.00	20,000.00
01	525	5060	Uniforms, Safety Equip, Supplies		9,775.00	5,100.00	(4,675.00)
01	525	5070	Training		2,550.00	1,300.00	(1,250.00)
01	525	5080	Travel		1,000.00	1,000.00	-
01	525	5090	Unemployment Taxes-Texas		2,907.00	1,530.00	(1,377.00)
01	525	5220	Materials & Supplies		2,000.00	800.00	(1,200.00)
01	525	5250	Office Supplies		2,200.00	1,000.00	(1,200.00)
01	525	5260	Furniture & Equipment < \$2,500		2,500.00	800.00	(1,700.00)
01	525	5270	Employee Candidate Testing		1,500.00	1,000.00	(500.00)
01	525	5320	Dues		407.00	400.00	(7.00)
01	525	5330	Publications & Subscriptions		250.00	250.00	-
01	525	5350	Insurance - Workmen's Comp		1,518.62	1,429.82	(88.80)
01	525	5530	Gasoline & Oil		-	400.00	400.00
01	525	5550	Maintenance - Equipment		300.00	750.00	450.00
01	525	5580	Maintenance - Computers		-	1,000.00	1,000.00
01	525	5590	Telephone & Communications		300.00	300.00	-
01	525	5640	Software Licensing & Maintenance Fees		1,000.00	3,000.00	2,000.00
01	525	5710	Miscellaneous Expense		-	750.00	750.00
01	525	5720	Public Relations		250.00	250.00	-
01	525	5790	Employee Appreciation		250.00	250.00	-
			Total M & O	-	747,467.56	808,813.56	61,346.00
01	507	6035	Capital	-	-	-	-
			Total	-	747,467.56	808,813.56	61,346.00
			Percentage Increase				8.21%

**TOWN OF HORIZON CITY
EXECUTIVE
BUDGET 2017-2018**

Fund	Dept	Acct	Description	FY2016 Actuals	Revised		FY2018 Budget	Increase/ (Decrease)
					FY2017 Budget	Budget		
01	531	5010	Salaries	-	18,000.00	18,000.00	-	-
01	531	5030	Payroll Taxes	-	1,377.00	1,377.00	-	-
01	531	5060	Uniforms, Safety Equip, Supplies	-	300.00	400.00	100.00	100.00
01	531	5070	Training	-	2,000.00	2,000.00	-	-
01	531	5080	Travel	-	3,000.00	4,000.00	1,000.00	1,000.00
01	531	5090	Unemployment Taxes-Texas	-	247.00	90.00	(157.00)	(157.00)
01	531	5260	Materials & Supplies	-	-	100.00	100.00	100.00
01	531	5250	Office Supplies	-	111.07	500.00	388.93	388.93
01	531	5260	Furniture & Equipment < \$2,500	-	5,000.00	1,400.00	(3,600.00)	(3,600.00)
01	531	5350	Insurance - Workmen's Comp	-	44.93	150.79	105.86	105.86
01	531	5590	Telephone & Communications	-	816.00	2,000.00	1,184.00	1,184.00
01	531	5710	Miscellaneous Expense	-	500.00	500.00	-	-
01	531	5720	Public Relations	-	500.00	500.00	-	-
01	531	5770	Council Member Stipends	-	21,000.00	21,000.00	-	-
			Total M & O	14,375.00	52,896.00	52,017.79	(878.21)	(878.21)
01	507	6050	Capital	-	-	-	-	-
			Total	14,375.00	52,896.00	52,017.79	(878.21)	(878.21)
			Percentage Increase					-1.66%

Debt Service Fund

The Debt Service Fund includes the expenditures necessary to meet the annual principal and interest payments on all outstanding debt. For FY2018, this will include service amounts for the \$750 thousand 2005 Bond Issue held by Bank of America and the \$15 million 2014 Certificates of Obligation (CO_o). The total service amount is \$1,060,281. This is a decrease of \$(168,386) or -13.70%. This is the fourth year for the 2014 CO_o and second year for principal payment on this issue. The loan for the vehicles, included in the FY2017 debt service, was paid in full in July of 2017.

Because of the decrease in debt service and the increase property valuation, the debt service property tax rate decreases to \$0.135380 from \$0.150428 per \$100 of valuation.

TOWN OF HORIZON CITY								
DEBT SERVICE								
BUDGET 2017-2018								
				Revised				
Fund	Dept	Acct	Description	FY2016 Actuals	FY2017 Budget	FY2018 Budget	Increase/ (Decrease)	Percentage
Revenues								
08	400	4010	Current Year Taxes	644,693	1,135,880	1,059,325	(76,555)	
08	400	4100	Delinquent Taxes	5,160	-	-	-	
08	400	4420	Interest Income	3,304	-	956	956	
08	400	4570	Transfers from Other Funds	-	92,787	-	(92,787)	
Revenue Total:				653,157	1,228,667	1,060,281	(168,386)	-13.70%
Expenditures								
08	507	5700	Bank Charges	60	60	60	-	
08	507	5710	Miscellaneous Expense	16,826	-	-	-	
08	507	6200	Bond Interest	21,923	20,738	19,553	(1,185)	
08	507	6210	Bond Principal	30,000	30,000	30,000	-	
08	507	6220	Loan Interest	-	7,801	-	(7,801)	
08	507	6230	Loan Principal	-	162,200	-	(162,200)	
08	507	6500	2014 Certificates of Obligation - Principal	-	430,000	450,000	20,000	
08	507	6510	2014 Certificates of Obligation - interest	576,663	576,663	559,463	(17,200)	
08	507	6600	Bond Insurance Premium	956	956	956	-	
08	507	6630	Agent Fee	250	250	250	-	
Expenditure Total:				646,677	1,228,667	1,060,281	(168,386)	-13.70%
Excess Revenue				6,481	-	-	-	
Taxable Values				740,318,482	755,098,065	782,478,443	27,380,378	3.63%
Debt Service Rate				0.085077	0.150428	0.135380	(0.015048)	-10.00%

Street Maintenance Fund

The Street Maintenance Fund is for maintenance of Pre 2011 existing streets. Revenues result from a 0.25% sales tax, as determined by a voter referendum, which renewed in May of 2017. The budget includes \$324,000 of expenditures. This is a \$99,400 or 44.26% increase from the 2017 Budget. Staff plans that contracts to repair and resurface streets, deferred from FY2017, will be in place during FY2018. The revenue estimate is an increase of 4.0% over FY2017 budgeted amount.

TOWN OF HORIZON CITY STREET FUND BUDGET 2017-2018

Fund	Dept	Acct	Description	FY2016 Actuals	Revised FY2017 Budget	FY2018 Budget	Increase/ (Decrease)	Percentage
Revenues								
06	400	4040	Street Fund Sales Taxes	302,417	311,916	324,393	12,477	
06	400	4420	Interest Income	-	-	-	-	
Revenue Total:				302,417	311,916	324,393	12,477	4.00%
Expenditures								
06	504	5140	Street Maintenance Contract	48,566	160,600	200,000	39,400	
06	504	5160	City Engineer	-	-	50,000	50,000	
06	504	5220	Materials & Supplies	-	-	-	-	
06	504	5230	Street Signs	17,002	17,000	17,000	-	
06	504	5290	Street Lights	5,181	10,000	12,000	2,000	
06	504	5410	Contract Labor	725	22,000	22,000	-	
06	504	5500	Maintenance Surfaces	800	12,000	20,000	8,000	
06	504	5610	Rents - Equipment	2,600	-	-	-	
06	504	5710	Miscellaneous Expense	-	3,000	3,000	-	
Expenditure Total:				74,874	224,600	324,000	99,400	44.26%
Excess Revenue				227,543	87,316	393	(86,923)	

ECONOMIC DEVELOPMENT FUND

The Economic Development Fund is designated to be used to foster economic growth in the Town. It is self-funded by 0.25% sales tax as determined by a voter referendum. The budget includes \$324,393 of revenue and planned expenditures of \$303,968. The revenue level is expected to increase by \$12,477 based on a 4% increase over FY2017 budget. The funds are to be held for use as determined by the Economic Development Corporation and approved by the Town Council. Current planning includes efforts to attract new investment in Horizon City as well as the development and implementation of a business retention and expansion program.

**TOWN OF HORIZON CITY
ECONOMIC DEVELOPMENT CORPORATION
BUDGET 2017-2018**

				Revised				
Fund	Dept	Acct	Description	FY2016 Actuals	FY2017 Budget	FY2018 Budget	Increase/ (Decrease)	Percentage
Revenues								
07	400	4050	Economic Development Fund SalesTaxes	302,417	311,916	324,393	12,477	
07	400	4420	Interest Income	415	-	-	-	
Revenue Total:				302,832	311,916	324,393	12,477	4.00%
Expenditures								
07	501	5010	Salaries	-	-	85,000	85,000	
07	501	5030	Payroll Taxes	-	-	6,503	6,503	
07	501	5040	Retirement Benefits	-	-	5,100	5,100	
07	501	5050	Group Health	-	-	7,200	7,200	
07	501	5070	Training	-	2,000	3,800	1,800	
07	501	5080	Travel	-	-	3,500	3,500	
07	501	5090	Unemployment Taxes - Texas	-	-	90	90	
07	501	5200	City Attorney	839	25,000	25,000	-	
07	501	5250	Office Supplies	-	500	500	-	
07	501	5320	Dues	-	-	1,000	1,000	
07	501	5410	Contract Labor	7,398	20,000	30,000	10,000	
07	501	5640	Software Licensing & Maintenance Fees	-	-	2,275	2,275	
07	501	5700	Bank Charges	503	-	-	-	
07	501	5720	Public Relations	88	25,000	10,000	(15,000)	
07	501	5735	Investor Relations	-	-	3,000	3,000	
07	501	7010	Projects - EDC	-	230,000	121,000	(109,000)	
Expenditure Total:				8,827	302,500	303,968	1,468	0.48%
Excess Revenue				294,005	9,416	20,425	11,009	

CAPITAL IMPROVEMENT PROGRAM

The 2014-2016 Capital Improvement Program was approved by the Town Council on February 1, 2014 in the amount of \$45,073,650. The projects included in the program consist of street and right-of-way improvements and drainage improvements. The projects were selected as high priority and high need projects. The program has been amended by Council to reflect new projects and funding sources as they have become available.

The proposed funding for the projects included Certificates of Obligation, Transportation Reinvestment Zone #1 funds, Surface Transportation Program and Transportation Alternative Program funds, which are federal funds available through the Metropolitan Planning Organization.

On May 27, 2014, the Town Council approved the issuance of \$15 million of Certificates of Obligation to fund the majority of the projects. The two larger projects are joint projects with the Regional Mobility Authority and the Texas Department of Transportation. Only a portion of the funding for these projects will come from the Certificate of Obligation with the balance coming from the reinvestment and federal funds.

As required, the plan has been updated and reflects activity for the years 2018-2020. Approval of the update occurred on September 12, 2017.

RESOLUTION

WHEREAS, The Town of Horizon City held a public hearing on a proposed three-year Capital Improvement Program (CIP) on September 12, 2017 in accordance with section 5.08 of the City Charter; and

WHEREAS, The proposed CIP projects include project funded through the 2014 issuance of certificates of obligation (2014 C.O.s) and other street and right-of-way improvements, drainage improvements, park improvements and municipal facilities; and

WHEREAS, The CIP projects include specific location projects and categorical projects such as Sign Replacement and ADA Ramp Construction, Miscellaneous Drainage Improvements, and Upgrades to Stormwater Ponds and Rockwall Construction which do not indicate specific locations; and

WHEREAS, The City Council desires to ensure that the 2014 C.O. projects listed in are completed in a timely manner; and

WHEREAS, The City Council desires to reaffirm the procedures to consider modifications to the 2014 C.O. project listing during the implementation of the program; and

WHEREAS, The City Council desires to ensure that a 3-year plan includes future projects to be developed as funds become available.

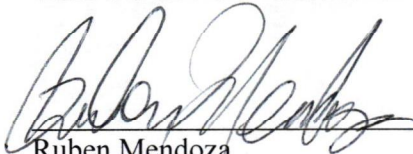
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE TOWN OF HORIZON CITY, TEXAS:

1. That the City Council adopts the Master Capital Improvement Program as proposed in Attachment A.
2. That Town staff will present 2014 C. O. program updates at least twice a year to the City Council.
3. That the projects in the 2014 C.O. Program continue to be the highest priority projects for the Town.
4. That, in the event a 2014 C.O. project requires additional funding to carry out the project goals and objectives, the Mayor shall recommend funding from within the 2014 C.O. program.
5. That, in the event, a 2014 C.O. project is deemed unfeasible, the Mayor shall recommend deleting the project from the 2014 C.O. program
6. That, in the event a project is deleted from the 2014 C.O. program, the Mayor shall recommend changes to the project listing in the following order of priority:
 - a. additional locations to the categorical projects as the first option to utilize the capital funds made available due to the original project's deletion;

- b. additional and enhanced scope to other projects in the 2014 C.O. Program as the second option to utilize the capital funds made available due to the original project's deletion;
 - c. that the capital funds made available due to the original project's deletion be used as match for a project eligible for federal or state funding;
 - d. that the capital funds made available due to the original project's deletion be used to begin developing an unfunded street and drainage project listed in Attachment A;
 - e. that the capital funds made available due to the original project's deletion be used to retire debt.
7. That, in the event a project or projects in the 2014 C.O. program result in savings, the Mayor shall recommend the balance within the project be utilized in the same order of priority as would be utilized for a deleted project.

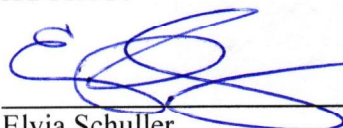
PASSED AND ADOPTED this 12th day of September, 2017.

THE TOWN OF HORIZON CITY



Ruben Mendoza
Mayor

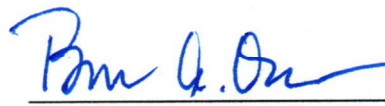
ATTEST:



Elvia Schuller
City Clerk




APPROVED AS TO FORM:



Bertha A. Ontiveros
Assistant City Attorney

APPROVED AS TO CONTENT:



Michelle Padilla
Planning Director

ATTACHMENT A

MASTER CAPITAL IMPROVEMENT PROGRAM FY 2018 to FY 2020

In accordance with section 5.08 of the City Charter, the following three year capital program is submitted for adoption.

The projects recommended for adoption include street and right-of-way improvements, drainage improvements, parks improvements and municipal facilities. These projects include the 2014 C.O.-funded projects (2014 CO program) transportation projects presented to the Council in May 2017 and submitted to the Metropolitan Planning Organization and Park Improvements and Municipal Facility projects.

Proposed funding sources include:

Certificates of Obligation	CO
Transportation Reinvestment Zone #1 (adopted December 2012)	TRZ #1
Surface Transportation Program (federal funds available from MPO)	STP
Transportation Alternatives Program (federal funds available from MPO)	TAP
Coordinated Border Infrastructure (federal funds available from MPO)	CBI

FY 2018 – 2020 Funded Projects

Project Type	Project Name	Project Estimate	FY 2018	FY 2019	FY 2020	Funding Source(s)
STREET IMPROVEMENTS	Eastlake Construction (4)	19,055,090	Construct	N/A	N/A	TRZ #2
STREET IMPROVEMENTS	Sign Replacement & ADA Ramp Construction	223,829	Install & Construct	Install & Construct	Install & Construct	FY 2014 C.O.s
STREET IMPROVEMENTS	Industrial Park Improvements - Phase 1	2,825,119	Construct			FY 2014 C.O.s
STREET IMPROVEMENTS	Industrial Park Improvements – Phase 2 *	3,980,523	Construct			FY 2014 C.O.s
STREET IMPROVEMENTS	Oxbow Street Improvements	469,466	Construct			FY 2014 C.O.s
STREET IMPROVEMENTS	Pawling Drive Improvements	426,371	Construct			FY 2014 C.O.s
STREET IMPROVEMENTS	Pavement Management Information System	69,689	Purchase			FY 2014 C.O.s
STREET IMPROVEMENTS	Darrington Widening to 4 lanes (1), (3)	13,304,173	Construct			FY 2014 C.O.s, STP & CBI

Project Type	Project Name	Project Estimate	FY 2018	FY 2019	FY 2020	Funding Source(s)
DRAINAGE IMPROVEMENTS	Darrington Drainage Improvements	1,993,427	Construct			FY 2014 C.O.s
DRAINAGE IMPROVEMENTS	Homestead Drainage Improvements	447,763	Construct			FY 2014 C.O.s
DRAINAGE IMPROVEMENTS	Carson Dr. Drainage Improvements	756,155	Design & Construct			FY 2014 C.O.s
DRAINAGE IMPROVEMENTS	Miscellaneous Drainage Improvements	1,000,000	Construct			FY 2014 C.O.s
DRAINAGE IMPROVEMENTS	Upgrades to storm water ponds & rock wall construction	83,998	Construct			FY 2014 C.O.s
STREET IMPROVEMENTS	Eastlake Improvements SRTS (2)	1,141,899	Construct			FY 2014 C.O.s & TAP
	Total Funded Projects	45,777,502				

***Reflects total for projects that have been estimated and approved for funding.**

- (1) Total project estimate revised during schematic design phase. Additional federal funds requested from Transportation Policy Board and recommended for approval on July 17, 2015.**
- (2) Approved November 5, 2014.**
- (3) Reflects total amount approved through Local Project Funding Agreement.**
- (4) Reflects total amount per 3-party agreement with County and CRRMA**

FY 2018 – 2020 Unfunded Projects

Project Type	Project Name	Project Estimate	FY 2018	FY 2019	FY 2020	FY 2021 & Beyond	Funding Source(s)
STREET IMPROVEMENTS	N. Darrington Reconstruction	23,662,000				2027	TBD
STREET IMPROVEMENTS	S. Darrington Rd. Repaving	13,450,000				2027	TBD
STREET IMPROVEMENTS	N. Kenazo Ave. Reconstruction	15,703,000				2028	TBD
STREET IMPROVEMENTS	S. Kenazo Ave. Reconstruction	9,530,000				2026	TBD
STREET IMPROVEMENTS	Kenazo Dr. Extension	6,177,000				2028	TBD
STREET IMPROVEMENTS	Alberton Ave./Antwerp Rd. Construction	16,519,000				2027	TBD
RECREATIONAL FACILITIES	Golden Eagle Park Improvements including Illumination and Splash Pad	3,528,000		Design	Construct		TBD
RECREATIONAL FACILITIES	Corky Park Improvements including illumination and skate park	2,096,000		Design	Construct		TBD
RECREATIONAL FACILITIES	Horizon Mesa Park improvements including illumination	1,172,000		Design	Construct		TBD
RECREATIONAL FACILITIES	New Municipal Ball Park	4,273,000			Land Acq. & Design	Construct	TBD

Project Type	Project Name	Project Estimate	FY 2018	FY 2019	FY 2020	FY 2021 & Beyond	Funding Source(s)
RECREATIONAL FACILITIES	Benton/ Ryderwood Dog Park	787,000	Design	Construct			TBD
RECREATIONAL FACILITIES	Horzon Blvd. Path Solar Lighting & Ensor/Welch path bollard lighting	615,000	Design	Construct			TBD
RECREATIONAL FACILITIES	Duanseburg to Carroll T. Welch Open Space Path	TBD	Design	Construct			TBD
RECREATIONAL FACILITIES	Ranchos Desierto Bello Park Improvements	TBD	Design	Construct			Park Fees
RECREATIONAL FACILITIES	West Eastlake Estates Park Improvements	TBD	Design	Construct			Park Fees
STREET IMPROVEMENTS	Horizon Blvd. Median Improvements between Ashford and Rifton Ct.	TBD					TBD
DRAINAGE IMPROVEMENTS	Master Drainage Study	TBD	TBD	TBD			TBD
MUNICIPAL FACILITIES	Municipal Facilities - Police Facilities and City Hall	TBD	Planning & Program- ming				TBD
MUNICIPAL FACILITIES	Acquisition/ Development of Duanesburg Open Space	TBD					TBD
STREET IMPROVEMENTS	School Zone Upgrades	TBD					TBD
STREET IMPROVEMENTS	Darrington Illumination	TBD					TBD
STREET IMPROVEMENTS	Sidewalk Construction on Arterials & Collectors	TBD					TBD

Project Type	Project Name	Project Estimate	FY 2018	FY 2019	FY 2020	FY 2021 & Beyond	Funding Source(s)
STREET IMPROVEMENTS	New Traffic Signals/Roundabouts	TBD					TBD
DRAINAGE IMPROVEMENTS	Drainage Improvements Downstream of Golf Course	TBD					TBD
STREET IMPROVEMENTS	McMahon Street Improvements	TBD					TBD
STREET IMPROVEMENTS	Breaux Street Improvements (from Horizon Blvd. to Nunda)	TBD					TBD
STREET IMPROVEMENTS	Texas Rainbow Extension to N. Kenazo	TBD					TBD
STREET IMPROVEMENTS	Duanesburg Street Improvements (from Horizon Blvd. to S. Kenazo)	TBD					TBD
STREET IMPROVEMENTS	Ryderwood Extension	85,000					2014 Cos
STREET IMPROVEMENTS	Mura Place	TBD					Street Maintenance Fund
STREET IMPROVEMENTS	Nita Place	TBD					Street Maintenance Fund
STREET IMPROVEMENTS	Hadley Place	TBD					Street Maintenance Fund
STREET IMPROVEMENTS	Tuckey Lane	TBD					Street Maintenance Fund
	Total	97,597,000					

Town of Horizon City
Capital Planning and Budgeting
Capital Improvement Program and Acquisition Guidelines

CAPITAL IMPROVEMENT PROGRAM

As a growing community, the Town of Horizon City desires to incorporate capital planning and budgeting into their annual processes. Capital planning and budgeting will allow staff to review the infrastructure and facility needs of the community in a comprehensive manner, in accordance with the approved Comprehensive Plan, subdivision ordinance and other policies and agreements as approved by the City Council and plan for orderly implementation. Capital planning and budgeting will also allow the Town to review its capital needs in conjunction with its annual budget and estimated revenues to approve a plan that is financially viable.

Definitions

Capital projects are construction, rehabilitation, or reconstruction projects that extend the useful life of a permanent Town asset or change the use of a Town asset.

Town assets are those buildings or infrastructure facilities that the Town owns in fee simple, have been dedicated to the Town or that the Town leases or otherwise has a contractual interest in.

Eligible costs primarily include professional fees to acquire rights-of-way or property for a municipal facility; appraise real estate, property and permanent improvements; survey real estate or inspect property and permanent improvements; conduct studies resulting in plans for further projects; construction costs; landscaping costs; construction management fees; and costs for furnishings and equipment including technology for municipal facilities.

Policies and Procedures

The Town will consider capital projects meeting the above criteria and estimated at \$25,000 or more for inclusion in the capital budget.

Departments may submit the attached capital request and description form attached to present information for candidate projects. Departments should provide as much information as possible in the form including regulatory or contractual requirements associated with the project request. Photographs and aerial depictions of the location may also be attached. Pending issues or questions may also be included in the form for further research as part of the project evaluation process.

The Planning Director will review the project requests, consult with the requesting department, the City Engineer and other staff to finalize the project request, estimate project costs, potential funding sources and recommend inclusion into the Town's Capital Improvement Program (CIP).

The CIP will be presented to the City Council on an annual basis as part of the budget review and approval process along with a status report on the funded CIP.

CAPITAL ACQUISITION

The Town of Horizon City desires to incorporate capital acquisitions budgeting into their annual processes. Capital acquisition budgeting will allow staff to review the Town's major equipment needs and budget for them in an orderly manner. The capital acquisition budget will be reviewed by the City Council on an annual basis and adopted as part of the annual budget.

Definitions

Capital acquisitions include office furniture and equipment, vehicles, shop equipment, or other maintenance equipment. Communication and computing systems including hardware and software are also considered capital acquisitions.

Policies and Procedures

The Town will consider capital acquisitions meeting the above criteria and having an estimated unit cost of \$2,500 or more.

Departments may submit a request for capital acquisitions indicating the equipment type, unit cost and number of units requested in the format as determined by the Mayor and/or his designee. Departments should provide as much information as possible in their request including:

- whether the unit replaces an existing piece of equipment or vehicle;
- age of equipment proposed for replacement;
- useful life of requested equipment; and
- justification for replacement or new equipment.

The Mayor and/or his designee will review the capital acquisition requests, consult with the requesting department, and other staff to finalize the request, estimate acquisition costs, potential funding sources and recommend inclusion into the Town's Capital Acquisition Budget. The proposed Capital Acquisition Budget CIP will be presented to the City Council on an annual basis as part of the budget review and approval process.