



# TOWN OF HORIZON CITY

## OPERATING BUDGET 2017

Revenues and Expenditures - October 2016 through September  
2017



APPROVED SEPTEMBER 13, 2016

RUBEN MENDOZA, MAYOR

## **Town of Horizon City**

### **Proposed Budget for Fiscal Year 2016-2017**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$361,646, which is a 10.79 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 \$63,553.

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

Walter Miller:	Aye
Jerry Garcia:	Aye
Charlie Ortega:	Aye
Kathy Masters:	Aye
Johnny Duran:	Aye
Breanne Wilson:	Nay
Samantha Corral:	Aye
Mayor Ruben Mendoza:	Present and not voting

The property tax rates for the preceding year were: \$0.452723

The property tax rates for the current fiscal year are:

Property tax rate: \$0.491756

Effective tax rate: \$0.453087

Effective maintenance and operations tax rate: \$0.367933

The rollback tax rate: \$0.547795

The debt rate: \$0.150428

The total amount of municipal debt obligations is: \$15,687,200

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## 2017 OPERATING BUDGET

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The 2017 Operating Budget reflects the Town Council's goal to operate efficiently in providing for the health, safety and well-being of its citizens. Town operations continue to reflect the necessary expenditures for a growing community with focusing on safety and customer service. In doing so, 6.5 FTEs (Full Time Equivalents) are proposed to be added to the staffing levels. These proposed FTEs included the positions of Police Officer (1), Building Inspector (1), Street Maintenance Worker (1), Communications Specialist (2) Court Administrative Assistant (1) and Finance Clerk (.5).

The budget continues to support the well being of the Town's employees. It includes an across the board 2.0% increase in salaries for all non-uniformed employees except those limited by employment contracts. It also includes an across the board 3.0% increase for all uniformed employees covered by the Collective Bargaining Agreement. The Town continues to totally fund 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 13.12% or \$790,212 over the 2016 Revised Budget. On fund by fund basis, the General Fund (M & O) increased by 5.49% or \$283,673; the Debt Service Fund increased by 80.34% or \$506,039; the Street Fund increased by 0.22% or \$500.

### TOWN OF HORIZON CITY 2017 OPERATING BUDGET

Description	2016	2017	Increase	Percent
<b><u>Revenues</u></b>				
General Fund	5,170,469	5,454,142	283,673	5.49%
Debt Service Fund	629,841	1,135,880	506,039	80.34%
Street Fund	224,167	311,916	87,749	39.14%
Total	6,024,476	6,901,937	877,461	14.56%
<b><u>Expenditures</u></b>				
General Fund	5,170,469	5,454,142	283,673	5.49%
Debt Service Fund	629,841	1,135,880	506,039	80.34%
Street Fund	224,100	224,600	500	0.22%
Total Expenditures	6,024,409	6,814,621	790,212	13.12%
Excess Revenue	67	87,316	87,249	

Property values have recovered from last year's decrease and have increased by 2.0% or \$14,779,583. However, the average home value has slightly decreased by \$214. The property tax revenue to be raised from new property added to the tax roll this year is \$63,553. Due to the increase in property values, the effective tax rate for the budget year is \$0.453087. The proposed rate of \$0.491756 is an 8.53% increase over the effective rate. The rollback rate is \$0.547795.

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

Description	2016	2017	Increase	Percent
<b>Property Valuation</b>	740,318,482	755,098,065	14,779,583	2.00%
<b><u>Property Tax Rates</u></b>				
Maintenance & Operation	0.367646	0.341328	-0.026318	-7.16%
Debt Service	0.085077	0.150428	0.065351	76.81%
Total	0.452723	0.491756	0.039033	8.62%
Total Property Taxes	3,351,592	3,713,238	361,646	10.79%
Effective Rate		0.453087	0.038669	8.53%
Rollback Rate		0.547795	-0.056039	-10.23%
 <u>Average Home</u>	 \$ 109,396	 \$ 109,182	 \$ (214)	
	\$ 495.26	\$ 536.91	\$ 41.65	
 <u>Low</u>				
\$70,000	\$ 316.91	\$ 344.23	\$ 27.32	
 <u>High</u>				
\$300,000	\$ 1,358.17	\$ 1,475.27	\$ 117.10	

## General Fund

The General Fund includes the expenditures for day to day operations and for routine equipment and vehicle purchases whose costs are above the \$2,500 capitalization minimum. The increase of \$283,673 is the net effect of salary increases and adjustments, adding positions in Public Safety, Building Services, Streets, Courts and Finance, full benefits for the additional positions, increase costs for contracted services from the City of El Paso 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 \$107,739 and \$355,188 respectively, are expected to match 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 2016-2017

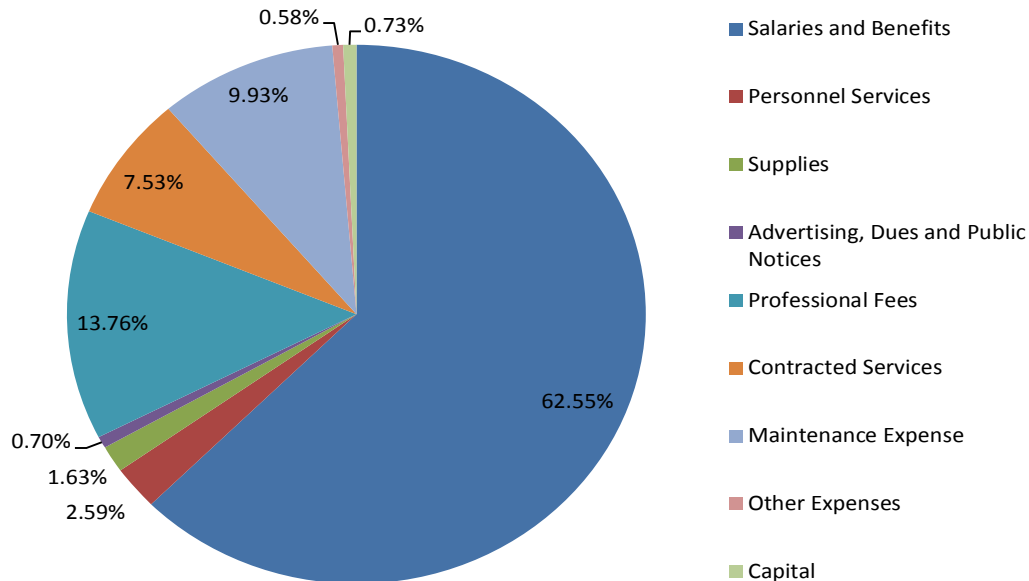
Line No.	Description	FY2015 Actuals	Revised FY2016 Budget	FY2017 Budget	Increase/ (Decrease)	Percentage
<b><u>General Fund</u></b>						
<b><u>Revenue</u></b>						
1	Property Taxes	2,476,505.35	2,721,751.10	2,577,358.19	(144,392.91)	-5.31%
2	Sales Taxes	1,039,539.04	1,138,660.20	1,279,114.57	140,454.37	12.34%
3	Franchise Fees	329,494.64	304,500.00	334,710.00	30,210.00	9.92%
4	Building and Inspection Fees	254,724.15	228,996.00	455,216.00	226,220.00	98.79%
5	Citations and Fees	296,192.58	352,680.00	309,996.00	(42,684.00)	-12.10%
6	Other Income	246,797.95	423,881.50	497,747.16	73,865.66	17.43%
7	Total Revenue	4,643,253.71	5,170,468.80	5,454,141.92	283,673.12	5.49%
<b><u>Expenses</u></b>						
8	Administration	866,451.43	862,597.54	727,859.91	(134,737.63)	-15.62%
9	Finance	134,747.39	127,608.00	251,445.92	123,837.92	97.05%
10	Executive	15,875.00	40,377.00	52,896.00	12,519.00	31.01%
11	Public Service	236,894.13	262,101.00	327,518.00	65,417.00	24.96%
12	Building Services	198,386.69	238,968.69	302,876.19	63,907.50	26.74%
13	Streets	247,439.11	243,967.63	317,427.36	73,459.73	30.11%
14	Public Safety-Police	1,981,469.50	2,212,673.47	1,566,510.15	(646,163.32)	-29.20%
15	Public Safety-Dispatch	-	-	789,059.86	789,059.86	100.00%
16	Courts	229,774.06	226,387.61	256,381.39	29,993.78	13.25%
17	Parks	277,130.80	356,440.00	355,540.00	(900.00)	-0.25%
18	Development Services	204,426.76	310,971.20	230,147.06	(80,824.14)	-25.99%
19	Code Enforcement	175,061.02	242,576.66	228,630.08	(13,946.58)	-5.75%
20	Storm Water Management	13,222.00	45,800.00	47,850.00	2,050.00	4.48%
21	Total Expenditures	4,580,877.89	5,170,468.80	5,454,141.92	283,673.12	5.49%
22	Excess Revenue	62,375.82	-	-	-	
23	Property Valuation		740,318,482	755,098,065	14,779,583.00	2.00%
24	Proposed Tax Rate		0.367646	0.341328	(0.026318)	-7.16%

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 62.55%.

**TOWN OF HORIZON CITY  
GENERAL FUND EXPENSE SUMMARY BY FUNCTION  
BUDGET 2016-2017**

Line No.	Description	FY2015 Actuals	Revised FY2016 Budget	FY2017 Budget	Increase/ (Decrease)	Percentage
1	Salaries and Benefits	2,707,958.99	3,120,635.85	3,411,621.23	290,985.38	9.32%
2	Personnel Services	61,381.50	94,600.00	141,120.00	46,520.00	49.18%
3	Supplies	117,137.18	112,152.00	88,911.07	(23,240.93)	-20.72%
4	Advertising, Dues and Public Notices	24,759.30	34,774.00	38,116.84	3,342.84	9.61%
5	Professional Fees	565,478.10	764,348.00	750,288.20	(14,059.80)	-1.84%
6	Contracted Services	318,003.42	338,601.00	410,682.58	72,081.58	21.29%
7	Maintenance Expense	526,107.61	548,785.45	541,762.00	(7,023.45)	-1.28%
8	Other Expenses	53,282.86	27,044.00	31,640.00	4,596.00	16.99%
9	Capital	206,768.93	129,528.50	40,000.00	(89,528.50)	-69.12%
10	Total	4,580,877.89	5,170,468.80	5,454,141.92	283,673.12	5.49%

**Percentage of Budget by Function**



## Revenues

Revenues are grouped into six major categories . Property Taxes, Sales Taxes, Franchise Fees, Building and Inspection Fees, Citations and Fees, and Other Income. Following are explanations of the increases or decreases to the major categories.

Property taxes decreased by -5.31% or \$(144,393) due to the increase in the other categories of revenue.

Sales taxes increased by 12.34% or \$140,454 reflecting a 5% growth on actual FY2016 receipts.

Franchise Fees increased by 9.92% or \$30,210. This primarily due to an estimated 2% growth in everything other than the Electric fees. Electric fees were increased by 12% in accordance with the rate increase granted to El Paso Electric.

Building and Inspection Fees increased by 98.79% or \$226,220. This maintains the actual FY2016 level. It is anticipated that the proposed increase in fees and the upcoming building projects will equal the income received from the unusual number of roofing and other major contractor provided services resulting from the September 2015 hailstorm.

Citations and Fees decreased by -12.10% or \$(42,684). For the past few years this category has been significantly under budget. Therefore no projection was made above the anticipated FY2016 amount. However, additional amounts were added for the recent establishment of Notary Fees.

Other Income increased 17.43% or \$73,866. This is due primarily to the additional revenue that will be received from increased charges for the Inter-local agreements with Emergency Services Districts 1 and 2 which is offset by the one-time source of revenue included in the revised FY2016 Budget that resulted from insurance proceeds.

**TOWN OF HORIZON CITY  
GENERAL FUND REVENUES  
BUDGET 2016-2017**

Description	FY2015 Actuals	Revised FY2016 Budget	FY2017 Budget	Increase/ (Decrease)	Percentage
Property Taxes	2,476,505.35	2,721,751.10	2,577,358.19	(144,392.91)	-5.31%
Sales Taxes	1,039,539.04	1,138,660.20	1,279,114.57	140,454.37	12.34%
Franchise Fees	329,494.64	304,500.00	334,710.00	30,210.00	9.92%
Building and Inspection Fees	254,724.15	228,996.00	455,216.00	226,220.00	98.79%
Citations and Fees	296,192.58	352,680.00	309,996.00	(42,684.00)	-12.10%
Other Income	246,797.95	423,881.50	497,747.16	73,865.66	17.43%
Total Revenue	4,643,253.71	5,170,468.80	5,454,141.92	283,673.12	5.49%



## ***Administration***

The department is decreasing its overall budget by \$(134738) or -15.62%. This is the net effect of increased costs for payroll and some contracted and professional services, decreased costs for other services and segmenting the Finance Department and the Town Council into separate reporting groups for financial purposes. These groups have previously been included in the Administration Budget.

Attorney's fees increased due to increased activity which is anticipated to continue. There were no election costs in FY2016 but the Town will be electing members of Council in May of 2017. Licensing fees for our software systems generally increase two to three percent annually. The salary for the City Clerk is being adjusted to recognize the attainment of professional certification

The Town entered into a new contract for Network Support with Spectrum Technologies starting in January of 2016. The contract provides for the necessary technical support of our IT equipment and systems as well as having a support person on demand. The contract amount ended up being less than expected.

The other significant decrease for Administration is the removal of the Finance Department and Town Council expenditures. The Finance Director's, Finance Assistant's and the Mayor's and Council's expenditures were removed. Any associated support expenditures such as stipends, training, supplies, etc. were also transferred with these positions.

## ***Finance***

Although probably not a true reflection of total activity for this department is 97.05% or \$123,838. This is primarily driven by the cost of the transferred employees and related expenditures. In addition, a part-time position is being added for 25 to 30 hours a week based on a \$25,000 annual salary or \$12.02/hour. The part-time position carries no benefits other than payroll taxes. The Finance Director's salary is being adjusted based on the new contract. Also, contracted costs with the El Paso Central Appraisal District and the TML Inter-Governmental Risk Pool Insurance are increasing.

## ***Executive***

The budget for this group is increasing by \$12,519 or 31.01%. In the past, the Mayor's and Council's direct expenditures have been limited to the Mayor's salary and associated payroll taxes and the Council members' stipends. During FY2015, I-pads were distributed to each of them. Recently, members of Council have requested that training costs be included in the budget for them. The FY2017 budget has added the data service costs for the I-pads, training, travel, public relations and miscellaneous expenses.

## ***Public Service***

The department is increasing its overall budget by \$65,417 or 24.96%. This is solely due to the contract with the City of El Paso's Environmental Services Department and the City of El Paso's Health Department's contracts. These increases are slightly offset by a reduction in maintenance expenditures for the Oz Glaze Senior Center.

The Health contract allocates departmental costs to Horizon City and other municipalities on a per capita (population) basis. It is responsible for \$20,894 of the increase.

Environmental Services is responsible for \$46,423 of the increase. Environmental Services is responsible for animal control, vector control and air quality control. The increase in its costs is primarily driven by its goal to establish a no-kill animal shelter.

## ***Building Services***

The department is increasing its overall budget by \$63,907 or 26.74%. This is the net effect of adding one position and reducing contract labor and some maintenance costs.

The activity of this department has increased to an extent that the contracted inspectors are being used extensively. The FY2016 revenues and those anticipated for FY2017 fully support the addition of another inspector. The use of contract labor will be greatly reduced as it will only be used for areas in which in-house inspectors are not certified.

The salary of the Building Official is being adjusted for the additional responsibility of supervision of Code Enforcement.

## ***Streets***

The department is increasing its overall budget by \$73,460 or 30.11%. This is primarily due to a salary adjustments and the addition of one employee.

The positions of Public Works Manager and Superintendent were combined, moving the Superintendent from Planning to Streets, therefore adding additional salary requirements to the department.

The department has operated with two maintenance workers for many years. As with other areas of operations, the work load has increased with the growth of the Town. A third maintenance worker is being included in this budget.

### ***Public Safety-Police***

The department is decreasing its overall budget by \$(646,163) or -29.20%. This is primarily due to the segmenting of the dispatchers into a separate group for financial reporting purposes.

The department's budget maintains the current level of most non-payroll related expenditures. Other expenditures have been reduced due to the removal of one-time items or because of efficiencies obtained.

In addition, an entry level position is being added to expand the patrol officer group. Salary levels for those included in the Collective Bargaining Agreement have been increased according to the 2016 Agreement.

### ***Public Safety-Dispatch***

Included in this reporting group are a Communications Coordinator, an Assistant Communications Coordinator, two Communications Shift Supervisors, and thirteen Communications Specialists. The thirteen Communications Specialists positions include the addition of two positions as a result of the requested needs of Emergency Services Districts 1 and 2.

Salary Adjustments were made for the Coordinator and Assistant Coordinator due to the increased responsibilities.

### ***Courts***

The department is increasing its overall budget by \$29,994 or 13.25%. This is primarily due to the addition of one employee.

### ***Parks***

The department is decreasing its overall budget by \$900 or -0.25%. This is due the net effect of increasing maintenance costs and decreasing capital costs.

### ***Development Services***

The department is decreasing its overall budget by \$(80,824) or -25.99%. This is the primarily due to the removal of expenses associated with the Superintendent position and reduction in contract labor.

As stated earlier, the position of Superintendent is being combined with that of the Public Works Manager and is included under the Streets Department. Also associated benefits and employee related expenses were transferred with the position.

Contract labor expenses normally associated with special projects have been reduced as these expenses of late have been associated with the CIP program.

### ***Code Enforcement***

The department is decreasing its overall budget by \$(13,947) or -5.75%. This is primarily due to no request for capital expenditures. Non-payroll expenditures are being maintained or reduced from the FY2016 levels.

### ***Storm Water***

The department is increasing its overall budget by \$2,050 or 4.48%. This is primarily due to increases for equipment rental, advertising and office supplies.

***General Fund – Department Detail Budgets***

**TOWN OF HORIZON CITY  
ADMINISTRATION  
BUDGET 2016-2017**

			Revised				
Fund	Dept	Acct	Description	FY2015	FY2016	FY2017	Increase/ (Decrease)
				Actuals	Budget	Budget	
01	501	5010	Salaries	208,581.47	179,933.92	121,252.87	(58,681.05)
01	501	5030	Payroll Taxes	14,480.61	13,764.94	9,275.84	(4,489.10)
01	501	5040	Retirement Benefits	10,450.53	10,796.04	7,275.17	(3,520.87)
01	501	5050	Group Health	48,917.53	50,757.10	21,600.00	(29,157.10)
01	501	5060	Uniforms, Safety Equip, Supplies	480.63	500.00	300.00	(200.00)
01	501	5070	Training	2,103.50	5,000.00	2,500.00	(2,500.00)
01	501	5080	Travel	5,611.53	9,000.00	5,000.00	(4,000.00)
01	501	5090	Unemployment Taxes-Texas	392.79	1,701.00	513.00	(1,188.00)
01	501	5170	Network Support - Contracted	38,400.00	87,000.00	75,000.00	(12,000.00)
01	501	5200	City Attorney	162,618.26	175,000.00	180,000.00	5,000.00
01	501	5210	Janitorial Supplies	2,348.81	4,000.00	4,000.00	-
01	501	5220	Materials & Supplies	1,560.23	1,500.00	1,200.00	(300.00)
01	501	5240	Postage	10,096.37	12,000.00	10,000.00	(2,000.00)
01	501	5250	Office Supplies	4,320.31	7,000.00	5,800.00	(1,200.00)
01	501	5260	Furniture & Equipment < \$2,500	18,441.43	6,000.00	4,000.00	(2,000.00)
01	501	5270	Employee Candidate Testing	222.00	500.00	400.00	(100.00)
01	501	5280	Codification Services	-	13,000.00	2,000.00	(11,000.00)
01	501	5310	Advertising & Public Notices	10,063.40	15,000.00	15,000.00	-
01	501	5320	Dues	8,687.75	10,000.00	12,000.00	2,000.00
01	501	5330	Publications & Subscriptions	572.50	1,500.00	500.00	(1,000.00)
01	501	5350	Insurance - Workmen's Comp	1,628.82	1,286.04	1,043.03	(243.01)
01	501	5410	Contract Labor	397.50	-	1,200.00	1,200.00
01	501	5500	Maintenance - Surfaces	235.04	1,000.00	3,000.00	2,000.00
01	501	5510	Electricity	14,233.81	18,000.00	16,000.00	(2,000.00)
01	501	5520	Gas - Natural	1,605.57	2,000.00	2,000.00	-

**TOWN OF HORIZON CITY  
ADMINISTRATION  
BUDGET 2016-2017**

Fund	Dept	Acct	Description	Revised			Increase/ (Decrease)
				FY2015 Actuals	FY2016 Budget	FY2017 Budget	
01	501	5530	Gasoline, Oil	1,041.72	1,500.00	500.00	(1,000.00)
01	501	5540	Maintenance - Bldg	8,395.74	16,500.00	6,500.00	(10,000.00)
01	501	5550	Maintenance - Equipment	100.00	2,000.00	5,000.00	3,000.00
01	501	5570	Waste Disposal, Water	10,234.66	8,500.00	10,000.00	1,500.00
01	501	5580	Maintenance - Computers	-	1,000.00	1,000.00	-
01	501	5590	Telephone & Communications	41,745.65	22,000.00	18,000.00	(4,000.00)
01	501	5610	Rents - Equipment	11,658.91	10,000.00	11,000.00	1,000.00
01	501	5620	Rents - Building	54,033.15	60,000.00	60,000.00	-
01	501	5630	Storage Rental	5,628.00	6,000.00	6,000.00	-
01	501	5640	Software Licensing & Maintenance Fees	40,677.41	40,000.00	45,000.00	5,000.00
01	501	5710	Miscellaneous Expense	25,299.57	1,000.00	500.00	(500.00)
01	501	5720	Public Relations	4,652.52	1,500.00	1,500.00	-
01	501	5740	Election Expense	17,066.00	-	17,000.00	17,000.00
01	501	5790	Employee Appreciation	3,660.49	4,000.00	5,000.00	1,000.00
			Total M & O	790,644.21	800,239.04	687,859.91	(112,379.13)
01	507	6050	Capital	75,807.22	62,358.50	40,000.00	(22,358.50)
			Total	866,451.43	862,597.54	727,859.91	(134,737.63)
			Percentage Increase				-15.62%

**TOWN OF HORIZON CITY  
FINANCE  
BUDGET 2016-2017**

Fund Dept		Acct	Description	FY2015 Actuals	Revised FY2016 Budget	FY2017 Budget	Increase/ (Decrease)
01	521	5010	Salaries	-	-	77,586.00	77,586.00
01	521	5030	Payroll Taxes	-	-	5,935.33	5,935.33
01	521	5040	Retirement Benefits	-	-	3,717.66	3,717.66
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	-	-	2,300.00	2,300.00
01	521	5080	Travel	-	-	3,000.00	3,000.00
01	521	5090	Unemployment Taxes-Texas	-	-	513.00	513.00
01	521	5180	Appraisal Fees - Contracted	39,585.30	43,000.00	46,964.58	3,964.58
01	521	5220	Materials & Supplies	-	-	300.00	300.00
01	521	5250	Office Supplies	-	-	1,200.00	1,200.00
01	521	5260	Furniture & Equipment < \$2,500	-	-	600.00	600.00
01	521	5270	Employee Candidate Testing	-	-	100.00	100.00
01	521	5320	Dues	-	-	80.00	80.00
01	521	5340	Insurance - Property	18,624.00	23,517.00	23,987.36	470.36
01	521	5350	Insurance - Workmen's Comp	-	-	219.15	219.15
01	521	5360	Insurance - Liability	22,413.00	22,679.00	23,132.60	453.60
01	521	5370	Insurance - Bond	812.00	812.00	828.24	16.24
01	521	5420	Audit Fees	42,342.06	25,000.00	36,000.00	11,000.00
01	521	5430	Tax Collection Fees	5,421.84	6,000.00	5,600.00	(400.00)
01	521	5530	Gasoline, Oil	-	-	300.00	300.00
01	521	5550	Maintenance - Equipment	-	-	120.00	120.00
01	521	5580	Maintenance - Computers	-	-	300.00	300.00
01	521	5590	Telephone & Communications	-	-	402.00	402.00
01	521	5700	Bank Charges	3,163.97	6,000.00	6,000.00	-



**TOWN OF HORIZON CITY  
FINANCE  
BUDGET 2016-2017**

<b>Fund</b>	<b>Dept</b>	<b>Acct</b>	<b>Description</b>	<b>FY2015 Actuals</b>	<b>Revised FY2016 Budget</b>	<b>FY2017 Budget</b>	<b>Increase/ (Decrease)</b>
01	521	5710	Miscellaneous Expense	-		300.00	300.00
01	521	5760	Interest & Penalties	1,137.52	600.00	840.00	240.00
01	521	5790	Employee Appreciation	-	-	120.00	120.00
01	521	5820	Bad Debt Expense	1,247.70		-	-
			<b>Total M &amp; O</b>	<b>134,747.39</b>	<b>127,608.00</b>	<b>251,445.92</b>	<b>123,837.92</b>
01	507	6050	Capital	-	-	-	-
			<b>Total</b>	<b>134,747.39</b>	<b>127,608.00</b>	<b>251,445.92</b>	<b>123,837.92</b>
			<b>Percentage Increase</b>				<b>97.05%</b>

**TOWN OF HORIZON CITY  
EXECUTIVE  
BUDGET 2016-2017**

Fund	Dept	Acct	Description	FY2015 Actuals	Revised		FY2017 Budget	Increase/ (Decrease)
					FY2016 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	300.00	300.00
01	531	5070	Training	-	-	2,000.00	2,000.00	2,000.00
01	531	5080	Travel	-	-	8,000.00	8,000.00	8,000.00
01	531	5090	Unemployment Taxes-Texas	-	-	247.00	247.00	247.00
01	531	5250	Office Supplies	-	-	111.07	111.07	111.07
01	531	5350	Insurance - Workmen's Comp	-	-	44.93	44.93	44.93
01	531	5590	Telephone & Communications	-	-	816.00	816.00	816.00
01	531	5710	Miscellaneous Expense	-	-	500.00	500.00	500.00
01	531	5720	Public Relations	-	-	500.00	500.00	500.00
01	531	5770	Council Member Stipends	15,875.00	21,000.00	21,000.00	-	-
			Total M & O	15,875.00	40,377.00	52,896.00	12,519.00	12,519.00
01	507	6050	Capital	-	-	-	-	-
			Total	15,875.00	40,377.00	52,896.00	12,519.00	12,519.00
			Percentage Increase					31.01%

**TOWN OF HORIZON CITY  
PUBLIC SERVICE  
BUDGET 2016-2017**

			Revised				
Fund	Dept	Acct	Description	FY2015 Actuals	FY2016 Budget	FY2017 Budget	Increase/ (Decrease)
01	502	5100	Health Services Contract	122,514.00	102,016.00	122,910.00	20,894.00
01	502	5101	Environmental Services Contract	101,880.00	144,585.00	191,008.00	46,423.00
01	502	5500	Maintenance - Surfaces	-	3,000.00	1,500.00	(1,500.00)
01	502	5510	Electricity	3,434.69	3,000.00	3,600.00	600.00
01	502	5520	Gas - Natural	798.40	1,000.00	1,000.00	-
01	502	5540	Maintenance - Bldg	6,393.23	4,000.00	3,600.00	(400.00)
01	502	5550	Maintenance - Equipment	-	1,000.00	600.00	(400.00)
01	502	5570	Waste Disposal, Water	732.43	1,000.00	780.00	(220.00)
01	502	5590	Telephone & Communications	1,141.38	1,000.00	1,320.00	320.00
01	502	5650	Maintenance - Rockwalls and Fencing	-	1,500.00	1,200.00	(300.00)
Total M & O				236,894.13	262,101.00	327,518.00	65,417.00
Capital				-	-	-	-
Total				236,894.13	262,101.00	327,518.00	65,417.00
Percentage Increase				24.96%			

**TOWN OF HORIZON CITY  
BUILDING SERVICES  
BUDGET 2016-2017**

Fund	Dept	Acct	Description	FY2015 Actuals	Revised		Increase/ (Decrease)
					FY2016 Budget	FY2017 Budget	
01	503	5010	Salaries	105,071.69	138,523.31	195,854.11	57,330.80
01	503	5030	Payroll Taxes	6,842.26	10,214.54	14,982.84	4,768.30
01	503	5040	Retirement Benefits	5,822.08	8,011.40	11,751.25	3,739.85
01	503	5050	Group Health	25,893.85	24,242.90	36,000.00	11,757.10
01	503	5060	Uniforms, Safety Equip, Supplies	338.71	1,500.00	1,800.00	300.00
01	503	5070	Training	2,415.00	2,750.00	4,000.00	1,250.00
01	503	5080	Travel	2,739.77	3,250.00	4,400.00	1,150.00
01	503	5090	Unemployment Taxes-Texas	108.01	729.00	855.00	126.00
01	503	5220	Materials & Supplies	56.56	1,000.00	1,000.00	-
01	503	5250	Office Supplies	1,434.23	2,000.00	2,000.00	-
01	503	5260	Furniture & Equipment < \$2,500	3,341.10	4,000.00	1,000.00	
01	503	5320	Dues	490.00	750.00	1,000.00	250.00
01	503	5330	Publications & Subscriptions	-	500.00	500.00	-
01	503	5350	Insurance - Workmen's Comp	920.04	692.74	1,082.99	390.25
01	503	5410	Contract Labor	15,865.00	30,000.00	15,000.00	(15,000.00)
01	503	5530	Gasoline, Oil	1,179.57	5,000.00	5,000.00	-
01	503	5550	Maintenance - Equipment	45.00	500.00	250.00	(250.00)
01	503	5560	Maintenance - Vehicles	760.45	3,500.00	3,000.00	(500.00)
01	503	5590	Telephone & Communications	1,054.16	1,100.00	2,800.00	1,700.00
01	503	5640	Software Licensing & Maintenance Fees	69.68	454.80	-	(454.80)
01	503	5710	Miscellaneous Expense	-	250.00	500.00	250.00
01	503	5790	Employee Appreciation			100.00	100.00
			Total M & O				
				174,447.16	238,968.69	302,876.19	66,907.50
01	507	6033	Capital	23,939.53	-	-	-
			Total	198,386.69	238,968.69	302,876.19	66,907.50
			Percentage Increase				28.00%

**TOWN OF HORIZON CITY  
STREETS  
BUDGET 2016-2017**

Fund Dept Acct Description				Revised			Increase/ (Decrease)
Fund	Dept	Acct		FY2015 Actuals	FY2016 Budget	FY2017 Budget	
01	504	5010	Salaries	101,839.25	110,209.16	167,388.69	57,179.53
01	504	5020	Overtime	997.69	1,300.00	1,500.00	200.00
01	504	5030	Payroll Taxes	7,812.85	8,530.45	12,919.98	4,389.53
01	504	5040	Retirement Benefits	5,408.88	6,612.55	10,043.32	3,430.77
01	504	5050	Group Health	25,260.10	22,500.00	28,800.00	6,300.00
01	504	5060	Uniforms, Safety Equip, Supplies	756.55	1,100.00	1,100.00	-
01	504	5070	Training	678.00	2,000.00	2,500.00	500.00
01	504	5080	Travel	905.31	-	1,500.00	1,500.00
01	504	5090	Unemployment Taxes-Texas	109.30	729.00	684.00	(45.00)
01	504	5220	Materials & Supplies	1,825.73	6,000.00	5,000.00	(1,000.00)
01	504	5230	Street Signs	-	3,000.00	1,500.00	(1,500.00)
01	504	5250	Office Supplies	800.00	750.00	1,000.00	250.00
01	504	5260	Furniture & Equipment < \$2,500	2,147.41	1,000.00	1,000.00	-
01	504	5330	Publications & Subscriptions	298.50	-	-	-
01	504	5350	Insurance - Workmen's Comp	9,194.83	7,434.27	11,291.37	3,857.10
01	504	5410	Contract Labor	1,450.00	5,000.00	5,000.00	-
01	504	5500	Maintenance - Surfaces	-	3,000.00	3,000.00	-
01	504	5510	Electricity	33,726.18	34,000.00	34,000.00	-
01	504	5530	Gasoline, Oil	4,478.32	6,000.00	5,500.00	(500.00)
01	504	5550	Maintenance - Equipment	7,381.13	9,000.00	7,000.00	(2,000.00)
01	504	5560	Maintenance - Vehicles	6,650.23	8,000.00	7,500.00	(500.00)
01	504	5570	Waste Disposal, Water	1,371.85	1,500.00	2,300.00	800.00
01	504	5590	Telephone & Communications	1,575.19	1,620.00	2,000.00	380.00
01	504	5610	Rents - Equipment	-	1,000.00	1,000.00	-
01	504	5640	Software Licensing & Maintenance Fees	477.54	682.20	400.00	(282.20)

**TOWN OF HORIZON CITY  
STREETS  
BUDGET 2016-2017**

<b>Fund</b>	<b>Dept</b>	<b>Acct</b>	<b>Description</b>	<b>FY2015 Actuals</b>	<b>Revised FY2016 Budget</b>	<b>FY2017 Budget</b>	<b>Increase/ (Decrease)</b>
01	504	5650	Maintenance - Rockwalls and Fencing	-	3,000.00	3,000.00	-
01	504	5710	Miscellaneous Expense	88.50	-	500.00	500.00
			Total M & O	215,233.34	243,967.63	317,427.36	73,459.73
01	507	6024	Capital	32,205.77	-	-	-
			Total	247,439.11	243,967.63	317,427.36	73,459.73
			Percentage Increase				30.11%

**TOWN OF HORIZON CITY  
PUBLIC SAFETY - POLICE  
BUDGET 2016-2017**

Fund	Dept	Acct	Description	FY2015 Actuals	Revised		FY2017 Budget	Increase/ (Decrease)
					FY2016 Budget	FY2016 Budget		
01	505	5010	Salaries	1,220,614.84	1,365,641.92	1,365,641.92	968,045.70	(397,596.22)
01	505	5020	Overtime	62,985.68	75,000.00	75,000.00	60,000.00	(15,000.00)
01	505	5030	Payroll Taxes	97,040.42	110,209.11	110,209.11	74,055.50	(36,153.61)
01	505	5040	Retirement Benefits	50,324.82	81,938.52	81,938.52	54,789.70	(27,148.82)
01	505	5050	Group Health	226,277.62	285,000.00	285,000.00	172,800.00	(112,200.00)
01	505	5060	Uniforms, Safety Equip, Supplies	23,581.96	29,000.00	29,000.00	49,225.00	20,225.00
01	505	5070	Training	2,770.98	8,600.00	8,600.00	6,050.00	(2,550.00)
01	505	5080	Travel	2,864.06	3,100.00	3,100.00	6,000.00	2,900.00
01	505	5090	Unemployment Taxes-Texas	2,040.15	9,234.00	9,234.00	4,104.00	(5,130.00)
01	505	5220	Materials & Supplies	13,306.35	10,000.00	10,000.00	9,000.00	(1,000.00)
01	505	5250	Office Supplies	4,780.07	5,500.00	5,500.00	9,250.00	3,750.00
01	505	5260	Furniture & Equipment < \$2,500	22,494.30	26,102.00	26,102.00	6,000.00	(20,102.00)
01	505	5270	Employee Candidate Testing	1,490.50	2,000.00	2,000.00	2,000.00	-
01	505	5320	Dues	1,745.49	1,424.00	1,424.00	2,010.00	586.00
01	505	5330	Publications & Subscriptions	605.25	600.00	600.00	1,469.84	869.84
01	505	5350	Insurance - Workmen's Comp	27,364.59	24,640.92	24,640.92	25,006.41	365.49
01	505	5530	Gasoline, Oil	40,310.90	40,406.00	40,406.00	33,600.00	(6,806.00)
01	505	5540	Maintenance - Bldg	16,026.15	5,000.00	5,000.00	5,000.00	-
01	505	5550	Maintenance - Equipment	3,278.04	11,114.00	11,114.00	11,000.00	(114.00)
01	505	5560	Maintenance - Vehicles	45,998.01	39,000.00	39,000.00	30,000.00	(9,000.00)
01	505	5580	Maintenance - Computers	1,182.05	1,500.00	1,500.00	2,000.00	500.00
01	505	5590	Telephone & Communications	12,534.41	12,480.00	12,480.00	11,129.00	(1,351.00)
01	505	5610	Rents - Equipment	-	1,500.00	1,500.00	1,500.00	-
01	505	5640	Software Licensing & Maintenance Fees	16,390.60	4,919.00	4,919.00	10,975.00	6,056.00
01	505	5710	Miscellaneous Expense	1,935.54	1,000.00	1,000.00	1,000.00	-

TOWN OF HORIZON CITY  
PUBLIC SAFETY - POLICE  
BUDGET 2016-2017

Fund	Dept	Acct	Description	FY2015 Actuals	Revised		FY2017 Budget	Increase/ (Decrease)
					FY2016 Budget	FY2016 Budget		
01	505	5720	Public Relations	4,820.32	2,500.00	2,500.00	2,500.00	-
01	505	5721	Movies in the Park	-	4,594.00	3,500.00	3,500.00	(1,094.00)
01	505	5750	HC Explorers	964.99	1,000.00	1,000.00	1,000.00	-
01	505	5780	Crime Victims Expese	2,925.00	1,500.00	3,000.00	3,000.00	1,500.00
01	505	5790	Employee Appreciation	-	-	500.00	500.00	500.00
			Total M & O	1,906,653.09	2,164,503.47	1,566,510.15	(597,993.32)	
01	507	6035	Capital	74,816.41	48,170.00	-	(48,170.00)	
			Total	1,981,469.50	2,212,673.47	1,566,510.15	(646,163.32)	
			Percentage Increase					-29.20%



TOWN OF HORIZON CITY  
PUBLIC SAFETY - DISPATCH  
BUDGET 2016-2017

Fund	Dept	Acct	Description	Revised			Increase/ (Decrease)
				FY2015 Actuals	FY2016 Budget	FY2017 Budget	
01	525	5010	Salaries		537,650.45	537,650.45	537,650.45
01	525	5020	Overtime		25,000.00	25,000.00	25,000.00
01	525	5030	Payroll Taxes		43,042.76	43,042.76	43,042.76
01	525	5040	Retirement Benefits		32,259.03	32,259.03	32,259.03
01	525	5050	Group Health		122,400.00	122,400.00	122,400.00
01	525	5060	Uniforms, Safety Equip, Supplies		9,775.00	9,775.00	9,775.00
01	525	5070	Training		2,550.00	2,550.00	2,550.00
01	525	5080	Travel		1,000.00	1,000.00	1,000.00
01	525	5090	Unemployment Taxes-Texas		2,907.00	2,907.00	2,907.00
01	525	5220	Materials & Supplies		1,000.00	1,000.00	1,000.00
01	525	5250	Office Supplies		1,000.00	1,000.00	1,000.00
01	525	5260	Furniture & Equipment < \$2,500		1,000.00	1,000.00	1,000.00
01	525	5270	Employee Candidate Testing		1,500.00	1,500.00	1,500.00
01	525	5320	Dues		407.00	407.00	407.00
01	525	5330	Publications & Subscriptions		250.00	250.00	250.00
01	525	5350	Insurance - Workmen's Comp		1,518.62	1,518.62	1,518.62
01	525	5550	Maintenance - Equipment		1,500.00	1,500.00	1,500.00
01	525	5580	Maintenance - Computers		1,500.00	1,500.00	1,500.00
01	525	5590	Telephone & Communications		300.00	300.00	300.00
01	525	5640	Software Licensing & Maintenance Fees		1,000.00	1,000.00	1,000.00
01	525	5710	Miscellaneous Expense		1,000.00	1,000.00	1,000.00
01	525	5720	Public Relations		250.00	250.00	250.00
01	525	5790	Employee Appreciation		250.00	250.00	250.00
			Total M & O	-	-	789,059.86	789,059.86
01	507	6035	Capital	-	-	-	-
			Total	-	-	789,059.86	789,059.86
			Percentage Increase				100.00%

TOWN OF HORIZON CITY  
COURTS  
BUDGET 2016-2017

Fund	Dept	Acct	Description	FY2015	Revised		FY2017	Increase/ (Decrease)
				Actuals	FY2016	Budget		
01	506	5010	Salaries	98,596.21	88,879.90	110,557.35	21,677.45	
01	506	5030	Payroll Taxes	8,979.44	9,553.31	11,211.64	1,658.33	
01	506	5040	Retirement Benefits	7,008.40	7,492.79	8,793.44	1,300.65	
01	506	5050	Group Health	28,305.40	29,999.96	36,000.00	6,000.04	
01	506	5070	Training	200.00	1,000.00	500.00	(500.00)	
01	506	5080	Travel	855.25	2,500.00	2,500.00	-	
01	506	5090	Unemployment Taxes-Texas	179.38	972.00	855.00	(117.00)	
01	506	5110	Judge - Contracted	34,615.62	36,000.00	36,000.00	-	
01	506	5120	Visiting Judge - Contracted	3,080.00	3,000.00	3,000.00	-	
01	506	5190	Translator - Contracted	857.50	1,500.00	1,000.00	(500.00)	
01	506	5220	Materials & Supplies	246.97	500.00	500.00	-	
01	506	5250	Office Supplies	2,704.04	2,500.00	2,000.00	(500.00)	
01	506	5260	Furniture & Equipment < \$2,500	1,168.50	1,000.00	2,000.00	1,000.00	
01	506	5310	Advertising & Public Notices	-	500.00	-	(500.00)	
01	506	5320	Dues	-	300.00	300.00	-	
01	506	5330	Publications & Subscriptions	101.75	500.00	500.00	-	
01	506	5350	Insurance - Workmen's Comp	558.62	359.65	413.96	54.31	
01	506	5410	Contract Labor	210.00	500.00	7,000.00	6,500.00	
01	506	5470	Collection Services	31,138.78	30,000.00	24,000.00	(6,000.00)	
01	506	5590	Telephone & Communications	1,774.22	1,750.00	1,750.00	-	
01	506	5640	Software Licensing & Maintenance Fees	2,236.13	2,280.00	2,500.00	220.00	
01	506	5700	Bank Charges	6,957.85	4,800.00	4,500.00	(300.00)	
01	506	5710	Miscellaneous Expense	-	500.00	500.00	-	
Total M & O				229,774.06	226,387.61	256,381.39	29,993.78	
Capital				-	-	-	-	
Total				229,774.06	226,387.61	256,381.39	29,993.78	
Percentage Increase							13.25%	

**TOWN OF HORIZON CITY  
PARKS  
BUDGET 2016-2017**

Fund	Dept	Acct	Description	FY2015 Actuals	Revised		FY2017 Budget	Increase/ (Decrease)
					FY2016 Budget	FY2016 Budget		
01	508	5150	Park Maintenance - Contracted	166,418.00	224,500.00	224,500.00	224,500.00	-
01	508	5220	Materials & Supplies	1,076.54	5,000.00	5,000.00	5,000.00	-
01	508	5260	Furniture & Equipment < \$2,500	9,003.43	5,000.00	5,000.00	5,000.00	-
01	508	5450	Equipment Study and Plan Development	-	1,840.00	1,840.00	1,840.00	-
01	508	5500	Maintenance -Surfaces	4,563.07	10,400.00	15,500.00	15,500.00	5,100.00
01	508	5510	Electricity	7,626.63	8,500.00	8,500.00	8,500.00	-
01	508	5550	Maintenance - Equipment	12,012.32	18,000.00	18,000.00	18,000.00	-
01	508	5570	Waste Disposal, Water	73,629.81	70,000.00	70,000.00	70,000.00	-
01	508	5610	Rents - Equipment	-	1,200.00	1,200.00	1,200.00	-
01	508	5650	Maintenance - Rockwalls and Fencing	2,801.00	6,000.00	6,000.00	6,000.00	-
			Total M & O	277,130.80	350,440.00	355,540.00	355,540.00	5,100.00
01	507	6028	Capital	-	6,000.00	-	-	(6,000.00)
			Total	277,130.80	356,440.00	355,540.00	355,540.00	(900.00)
			Percentage					-0.25%

**TOWN OF HORIZON CITY  
DEVELOPMENT SERVICES  
BUDGET 2016-2017**

Fund Dept Acct			Description	FY2015		Revised		FY2017	Increase/ (Decrease)
Fund	Dept	Acct		Actuals	Budget	FY2016	Budget		
01	509	5010	Salaries	103,913.24	160,022.49	108,577.55			(51,444.94)
01	509	5030	Payroll Taxes	7,958.07	12,624.22	8,306.18			(4,318.04)
01	509	5040	Retirement Benefits	6,208.28	9,901.35	6,514.65			(3,386.70)
01	509	5050	Group Health	14,498.54	22,500.00	14,400.00			(8,100.00)
01	509	5070	Training	3,140.00	3,000.00	1,500.00			(1,500.00)
01	509	5080	Travel	2,297.07	4,000.00	2,000.00			(2,000.00)
01	509	5090	Unemployment Taxes-Texas	37.69	729.00	342.00			(387.00)
01	509	5160	City Engineer - Contracted	44,420.00	50,000.00	61,000.00			11,000.00
01	509	5220	Materials & Supplies	573.67	500.00	600.00			100.00
01	509	5250	Office Supplies	822.46	2,000.00	1,000.00			(1,000.00)
01	509	5260	Furniture & Equipment < \$2,500	3,222.38	-	500.00			500.00
01	509	5320	Dues	585.00	600.00	600.00			-
01	509	5330	Publications & Subscriptions	837.95	1,200.00	1,000.00			(200.00)
01	509	5350	Insurance - Workmen's Comp	373.14	694.14	306.68			(387.46)
01	509	5410	Contract Labor	9,125.00	37,000.00	16,000.00			(21,000.00)
01	509	5530	Gasoline, Oil	2,550.39	2,000.00	2,500.00			500.00
01	509	5590	Telephone & Communications	923.93	900.00	1,500.00			600.00
01	509	5640	Software Licensing & Maintenance Fees	2,900.00	3,300.00	2,900.00			(400.00)
01	509	5710	Miscellaneous Expense	39.95	-	500.00			500.00
01	509	5790	Employee Appreciation	-	-	100.00			100.00
Total M & O				204,426.76	310,971.20	230,147.06			(80,824.14)
Capital				-	-	-			-
Total				204,426.76	310,971.20	230,147.06			(80,824.14)
Percentage Increase									-25.99%

TOWN OF HORIZON CITY  
CODE ENFORCEMENT  
BUDGET 2016-2017

Fund	Dept	Acct	Description	FY2015 Actuals	Revised		Increase/ (Decrease)
					FY2016 Budget	FY2017 Budget	
01	510	5010	Salaries	97,591.84	122,667.38	125,120.72	2,453.34
01	510	5020	Overtime	126.35	750.00	750.00	-
01	510	5030	Payroll Taxes	7,018.54	9,441.48	9,629.11	187.63
01	510	5040	Retirement Benefits	4,745.83	7,360.04	7,507.24	147.20
01	510	5050	Group Health	19,775.68	29,999.96	28,800.00	(1,199.96)
01	510	5060	Uniforms, Safety Equip, Supplies	1,066.71	1,000.00	1,200.00	200.00
01	510	5070	Training	855.00	2,500.00	2,500.00	-
01	510	5080	Travel	2,348.48	4,500.00	4,500.00	-
01	510	5090	Unemployment Taxes-Texas	192.06	972.00	684.00	(288.00)
01	510	5220	Materials & Supplies	548.77	2,000.00	2,000.00	-
01	510	5250	Office Supplies	469.23	800.00	800.00	-
01	510	5260	Furniture & Equipment < \$2,500	9,883.42	2,500.00	1,500.00	(1,000.00)
01	510	5320	Dues	-	500.00	600.00	100.00
01	510	5330	Publications & Subscriptions	152.12	400.00	400.00	-
01	510	5350	Insurance - Workmen's Comp	895.96	706.35	719.01	12.66
01	510	5410	Contract Labor	19,078.24	27,000.00	27,000.00	-
01	510	5530	Gasoline, Oil	3,888.67	5,700.00	5,000.00	(700.00)
01	510	5550	Maintenance - Equipment	761.86	1,000.00	1,000.00	-
01	510	5560	Maintenance - Vehicles	3,752.89	6,000.00	5,000.00	(1,000.00)
01	510	5590	Telephone & Communications	1,382.40	1,620.00	2,620.00	1,000.00
01	510	5640	Software Licensing & Maintenance Fees	477.54	859.45	-	(859.45)
01	510	5710	Miscellaneous Expense	49.43	300.00	300.00	-
01	510	5720	Public Relations	-	1,000.00	1,000.00	-
Total M & O				175,061.02	229,576.66	228,630.08	(946.58)
01	507	6037	Capital	-	13,000.00	-	(13,000.00)
Total				175,061.02	242,576.66	228,630.08	(13,946.58)
Percentage Increase							-5.75%

**TOWN OF HORIZON CITY  
STORM WATER  
BUDGET 2016-2017**

Fund Dept		Acct	Description	FY2015 Actuals	Revised FY2016 Budget	FY2017 Budget	Increase/ (Decrease)
01	511	5070	Training	-	1,800.00	1,800.00	-
01	511	5080	Travel	-	2,000.00	2,000.00	-
01	511	5220	Materials & Supplies	350.22	500.00	550.00	50.00
01	511	5250	Office Supplies	114.65		500.00	500.00
01	511	5310	Advertising & Public Notices	250.00		500.00	500.00
01	511	5320	Dues	100.00	500.00	500.00	-
01	511	5330	Publications & Subscriptions	269.59	500.00	500.00	-
01	511	5410	Contract Labor	3,890.04	29,000.00	29,000.00	-
01	511	5610	Rents - Equipment	3,960.00	3,000.00	4,000.00	1,000.00
01	511	5650	Maintenance - Rockwalls and Fencing	4,287.50	8,000.00	8,000.00	-
01	511	5710	Miscellaneous Expense	-	500.00	500.00	-
Total M & O				13,222.00	45,800.00	47,850.00	2,050.00
Capital				-	-	-	-
Total				13,222.00	45,800.00	47,850.00	2,050.00
Percentage Increase							4.48%

## Debt Service Fund

The Debt Service Fund includes the expenditures necessary to meet the annual principal and interest payments on all outstanding debt. For FY2017, this will include service amounts for the \$750 thousand 2005 Bond Issue held by Bank of America, the \$15 million 2014 Certificates of Obligation (CO<sub>o</sub>) and the \$211 thousand loan used to purchase vehicles in FY2016 held by WestStar Bank. The total service amount is \$1,135,880. This is an increase of \$506,039 or 80.34%. This is the third year for the 2014 CO<sub>o</sub> and first year for principal payment on this issue. The loan for the vehicles was issued January 2016. FY2016 payments were included in the General Fund expenditures.

Because of these increases, the debt service property tax rate will be increased to \$0.150428 from \$0.085077 per \$100 of valuation.

TOWN OF HORIZON CITY								
DEBT SERVICE								
BUDGET 2016-2017								
Revised								
Fund	Dept	Acct	Description	FY2015 Actuals	FY2016 Budget	FY2017 Budget	Increase/ (Decrease)	Percentage
<b>Expenditures</b>								
08	507	5700	Bank Charges	30.00	50.00	60.00	10.00	
08	507	6200	Bond Interest	22,910.00	21,922.50	20,737.50	(1,185.00)	
08	507	6210	Bond Principal	25,000.00	30,000.00	30,000.00	-	
08	507	6220	Loan Interest	-	-	7,801.10	7,801.10	
08	507	6230	Loan Principal	-	-	69,412.90	69,412.90	
08	507	6500	2014 Certificates of Obligation - Principal	-	-	430,000.00	430,000.00	
08	507	6510	2014 Certificates of Obligation - interest	658,356.35	576,662.50	576,662.50	-	
08	507	6600	Bond Insurance Premium	955.56	955.56	955.56	-	
08	507	6630	Agent Fee	-	250.00	250.00	-	
			Total Expenditures	707,251.91	629,840.56	1,135,879.56	506,039.00	80.34%
<b>Revenues</b>								
08	400	4010	Current Year Taxes	691,429.26	629,840.56	1,135,879.56	506,039.00	
08	400	4100	Delinquent Taxes	955.88	-	-	-	
08	400	4420	Interest Income	3,020.48	-	-	-	
			Total Revenue	695,405.62	629,840.56	1,135,879.56	506,039.00	80.34%
			Excess Revenue	(11,846.29)	-	-	-	
			Taxable Values		740,318,482	755,098,065	14,779,583	2.00%
			Debt Service Rate		0.085077	0.150428	0.065351	76.81%

## Street Maintenance Fund

The Street Maintenance Fund is designated to be used to maintain Pre 2011 existing streets. It is self funded by .025% sales tax as determined by a voter referendum. The budget includes \$224,600 of expenditures which is a \$500 or 0.22% increase from the 2016 Budget. Staff plans that a program to repair and resurface streets, deferred from FY2016, will be developed during FY2017. The revenue level is expected to increase by 39.14% based on a 5% increase over actual FY2016 receipts.

### TOWN OF HORIZON CITY STREET FUND BUDGET 2016-2017

Fund	Dept	Acct	Description	FY2015 Actuals	Revised FY2016 Budget	FY2017 Budget	Increase/ (Decrease)	Percentage
<b><u>Expenditures</u></b>								
06	504	5140	Street Maintenance Contract	75,272.63	160,600.00	160,600.00	-	
06	504	5220	Materials & Supplies	16,426.76	-	-	-	
06	504	5230	Street Signs	15,842.09	16,500.00	17,000.00	500.00	
06	504	5290	Street Lights	8,593.00	10,000.00	10,000.00	-	
06	504	5410	Contract Labor	1,944.00	22,000.00	22,000.00	-	
06	504	5500	Maintenance Surfaces	5,321.00	12,000.00	12,000.00	-	
06	504	5710	Miscellaneous Expense	665.00	3,000.00	3,000.00	-	
			Total Expenditures	124,064.48	224,100.00	224,600.00	500.00	0.22%
<b><u>Revenues</u></b>								
06	400	4040	Street Fund Taxes	257,739.73	224,167.00	311,916.00	87,749.00	39.14%
			Excess Revenue	133,675.25	67.00	87,316.00	87,249.00	



## ECONOMIC DEVELOPMENT FUND

The Economic Development Fund is designated to be used to foster economic growth in the Town. It is self funded by .025% sales tax as determined by a voter referendum. The budget includes \$311,916 of revenue and planned expenditures of \$302,500. The revenue level is expected to increase by 39.14% based on a 5% increase over actual FY2016 receipts. The funds are to be held for use as determined by the Economic Development Corporation and approved by the Town Council. Current planning includes an open house event to showcase Horizon City's business friendly commitment.

### TOWN OF HORIZON CITY ECONOMIC DEVELOPMENT BUDGET 2016-2017

Fund	Dept	Acct	Description	FY2015 Actuals	Revised FY2016 Budget	FY2017 Budget	Increase/ (Decrease)	Percentage
07	501	5070	Training	175.00	2,000.00	2,000.00	-	
07	501	5080	Travel	344.00		-	-	
07	501	5200	City Attorney	759.30	25,000.00	25,000.00	-	
07	501	5250	Office Supplies	253.96	500.00	500.00	-	
07	501	5410	Contract Labor	7,492.50	20,000.00	20,000.00	-	
07	501	5700	Bank Charges	56.68	500.00	-	(500.00)	
07	501	5720	Public Relations	-	2,000.00	25,000.00	23,000.00	
07	501	5830	Consulting Services	-	50,000.00	-	(50,000.00)	
			Total Expenditures	9,081.44	100,000.00	72,500.00	(27,500.00)	
07	507	6010	Capital	-	-	230,000.00	230,000.00	
			Total	9,081.44	100,000.00	302,500.00	202,500.00	202.50%
			Revenues					
07	400	4050	Economic Development Fund Taxes	257,739.73	224,167.00	311,916.00	87,749.00	
07	400	4420	Interest	187.66	-	-	-	
			Total Revenue	257,927.39	224,167.00	311,916.00	87,749.00	39.14%
			Excess Revenue	248,845.95	124,167.00	9,416.00	(114,751.00)	

## **CAPITAL IMPROVEMENT PROGRAM**

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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 proposed funding for the projects included Certificates of Obligation, Transportation Reinvestment Zone #1 funds and Surface Transportation 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 2016-2018. Approval of the update occurred on September 13, 2016.

## **RESOLUTION**

**WHEREAS,** The Town of Horizon City held a public hearing on a proposed three-year Capital Improvement Program (CIP) on September 13, 2016 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 and drainage improvements; 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.

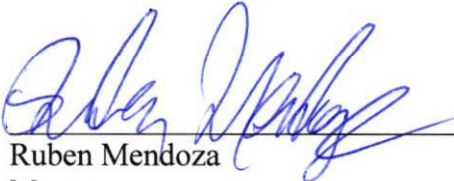
### **NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE TOWN OF HORIZON CITY, TEXAS:**

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;

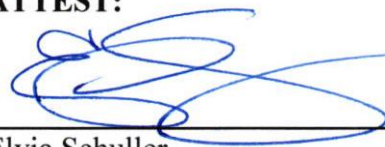
- b. additional and enhanced scope to other projects in the 2014 C.O. Program as the second option to utilize the capital funds made available due to the original project's deletion;
  - c. that the capital funds made available due to the original project's deletion be used as match for a project eligible 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 13<sup>th</sup> day of September, 2016.

**THE TOWN OF HORIZON CITY**


  
\_\_\_\_\_  
Ruben Mendoza  
Mayor

**ATTEST:**

  
\_\_\_\_\_  
Elvia Schuller  
City Clerk



**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Elaine S. Hengen  
Assistant City Attorney

**APPROVED AS TO CONTENT:**

  
\_\_\_\_\_  
Michelle Padilla  
Planning Director

## ATTACHMENT A

### MASTER CAPITAL IMPROVEMENT PROGRAM FY 2016 to FY 2018

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 and drainage improvements. These projects include the 2014 C.O.-funded projects (2014 CO program) and the 2<sup>nd</sup> phase of infrastructure projects presented to Council in August 2013.

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 2017 – 2019 Funded Projects

Project Type	Project Name	Project Estimate	FY 2017	FY 2018	FY 2019	Funding Source(s)
STREET IMPROVEMENTS	Kenazo Illumination	375,483	Completed	N/A	N/A	FY 2014 C.O.s
STREET IMPROVEMENTS	Eastlake Construction	22,500,000	Construct	Construct	N/A	TRZ #2
STREET IMPROVEMENTS	Sign Replacement & ADA Ramp Construction	223,829	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	<i>Darrington Widening to 4 lanes (1), (3)</i>	13,304,173	Construct	Construct		FY 2014 C.O.s, STP & CBI
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	Design	Construct		FY 2014 C.O.s
DRAINAGE IMPROVEMENTS	<i>Upgrades to storm water ponds &amp; rock wall construction</i>	83,998	Design	Construct		FY 2014 C.O.s
DRAINAGE IMPROVEMENTS	<i>Upgrades to storm water ponds &amp; rock wall construction - <b>Tuscany Pond</b></i>	393,700	<i>Construct</i>			FY 2014 C.O.s
STREET IMPROVEMENTS	Eastlake Improvements SRTS (2)	1,141,899	Construct	Construct		FY 2014 C.O.s & TAP
STREET IMPROVEMENTS	Col. John O. Ensor and Carroll T. Welch SRTS (2)	1,282,279	Construct			FY 2014 C.O.s & TAP
	<b>Total Funded Projects*</b>	<b>51,273,874</b>				

**\*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.**

**FY 2017 – 2019 Unfunded Projects**

<b>Project Type</b>	<b>Project Name</b>	<b>Project Estimate</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>Funding Source(s)</b>
DRAINAGE IMPROVEMENTS	Drainage Improvements Downstream of Golf Course	TBD				TBD
DRAINAGE IMPROVEMENTS	Master Drainage Study	TBD	TBD	TBD	TBD	TBD
MUNICIPAL FACILITIES	Municipal Facilities	TBD				TBD
RECREATIONAL FACILITIES	Additional Solar Path Lighting	300,000				TBD
RECREATIONAL FACILITIES	Baseball Field Complex	2,770,000				TBD
RECREATIONAL FACILITIES	Duanseburg to Carroll T. Welch Open Space Path	TBD	Design	Construct		TBD
RECREATIONAL FACILITIES	Horizon Heights Trail & Recreation Facility	TBD				TBD
RECREATIONAL FACILITIES	Park Lighting (Corky, Horizon Mesa & Golden Eagle Parks)	1,090,000				TBD
RECREATIONAL FACILITIES	Skate Park	TBD				TBD

STREET IMPROVEMENTS	Alberton Ave. Street and Drainage Improvements	TBD	Design			TBD
STREET IMPROVEMENTS	Breaux Street Improvements (from Horizon Blvd. to Nunda)	TBD				TBD
STREET IMPROVEMENTS	Darrington Illumination	TBD				TBD
STREET IMPROVEMENTS	Duanesburg Street Improvements (from Horizon Blvd. to S. Kenazo)	TBD				TBD
STREET IMPROVEMENTS	Horizon Blvd. Median Improvements between Ashford and Rifton Ct.	TBD				TBD
STREET IMPROVEMENTS	McMahon Street Improvements	TBD				TBD
STREET IMPROVEMENTS	N. Darrington Reconstruction	TBD	TBD			TBD
STREET IMPROVEMENTS	N. Kenazo Street Improvements (from Eastlake to Horizon Blvd.)	TBD				TBD
STREET IMPROVEMENTS	N. Kenazo Illumination – Phase 2 – continuous illumination	TBD				TBD
STREET IMPROVEMENTS	New Traffic Signals/Roundabouts	TBD				TBD
STREET IMPROVEMENTS	Ryderwood Extension	TBD				TBD



STREET IMPROVEMENTS	S. Kenazo Street Improvements (from Horizon to S. Darrington)	TBD				TBD
STREET IMPROVEMENTS	S. Kenazo Extension	TBD				TBD
STREET IMPROVEMENTS	School Zone Upgrades	TBD				TBD
STREET IMPROVEMENTS	Sidewalk Construction on Arterials & Collectors	TBD				TBD
STREET IMPROVEMENTS	Texas Rainbow Extension to N. Kenazo	TBD				TBD
	<b>Unfunded Projects Total</b>	<b>4,160,000</b>				

**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.