TOWN OF HORIZON CITY

OPERATING BUDGET 2019

Revenues and Expenditures
October 2018 through September 2019

APPROVED SEPTEMBER 11, 2018

RUBEN MENDOZA, MAYOR

Town of Horizon City
Budget for Fiscal Year 2018-2019

This budget will raise more revenue from property taxes than last yearôs budget by an amount of $283,001 which is a 7.35 percent increase from last yearôs budget. The property tax revenue to be raised from new property added to the tax roll this year is $138,331.

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: $0.478605
Effective maintenance and operations tax rate: $0.346797
The rollback tax rate: $0.500261
The debt rate: $0.125721

The total amount of municipal debt obligations: $14,700,691

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2019 OPERATING BUDGET

The 2019 Operating Budget reflects the Town Councilôs 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 Townôs 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. Three FTEôs (Full Time Equivalents) are proposed additions to the staffing levels. These proposed FTEôs include the positions of Police Officer, Accountant and Information Technology (IT) Specialist. The budget reflects a full year for the IT Specialist who will actually be hired in August of FY2018. Continuing to look to the future, if the Town continues to grow, needs can be seen for additional Police Officers, a Facilities/Fleet Manager, a Purchasing Agent and additional clerical support.

The budget includes an across the board 2.5% increase in salaries for all employees. An additional 2.0% increase was 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 its 5.93% on earnings contribution to the Texas Municipal Retirement System. Due a change in the structure of the health insurance plans, H.S.A. contributions are being reduced from $2,000 to $1,000 per employee.

As shown below, the overall budget for operating expenditures increased by 11.95% or $862,119 over the 2018 Revised Budget. On a fund by fund basis, the General Fund (M & O) increased by 9.97% or $581,304; the Debt Service Fund decreased by 0.39% or $4,185; the Street Fund increased by 80.25% or $260,000. There will be no expenditures in the Transportation Reinvestment Zone fund as our obligation does not begin until FY2020. The Special Event fund is new and did not have an FY2018 budget.

TOWN OF HORIZON CITY
2019 OPERATING BUDGET

Description	2018	2019	Increase	Percent
Revenues				
General Fund	5,833,052	6,414,361	581,308	9.97%
Debt Service Fund	1,060,281	1,056,096	(4,185)	-0.39%
Street Fund	324,393	584,000	259,607	80.03%
Transportation Reinvestment Zone Fund	-	39,688	39,688	100.00%
Special Event Fund	-	25,000	25,000	100.00%
Total	7,217,726	8,119,145	901,419	12.49%
Expenditures				
General Fund	5,833,052	6,414,361	581,309	9.97%
Debt Service Fund	1,060,281	1,056,096	(4,185)	-0.39%
Street Fund	324,000	584,000	260,000	80.25%
Transportation Reinvestment Zone Fund	-	-	-	
Special Event Fund	-	25,000	25,000	100.00%
Total Expenditures	7,217,333	8,079,457	862,124	11.95%
Excess Revenue	393	39,688	39,295	

Property values have increased by 7.35% or $57,549,359 based on the certified valuations. The average home value has also increased by $5,482. The property tax revenue raised from the $28,129,908 of new property added to the tax roll this year is $138,331. Due to the increase in property values, the effective tax rate for the budget year is $0.478605. The proposed rate of $0.491756 is a 2.75% increase over the effective rate. The rollback rate is $0.500261.

TOWN OF HORIZON CITY
PROPERTY VALUATION AND TAX RATES

Description	2018	2019	Increase	Percent
Property Valuation	782,478,443	840,027,802	57,549,359	7.35%
Property Tax Rates				
Maintenance & Operation	0.356376	0.366035	0.009659	2.71%
Debt Service	0.135380	0.125721	-0.009659	-7.13%
Total	0.491756	0.491756	0.000000	0.00%
Total Property Taxes	3,847,890	4,130,892	283,001	7.35%
Effective Rate	0.486692	0.478605	0.013151	2.75%
Rollback Rate	0.500242	0.500261	-0.008505	-1.70%
Average Home	$ 109,811	$ 115,293	$ 5,482	
	$ 540.00	$ 566.96	$ 26.96	
Low				
$70,000	$ 344.23	$ 344.23	$ -	
High				
$300,000	$ 1,475.27	$ 1,475.27	$ -	

Taxes received from new property:

Added property	$28,129,908
Taxes	$138,331

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 $581,304 is the net effect of salary increases, adding positions in Public Safety, Finance and Information Technology; full benefits for the additional positions, vehicle lease expenses and the increased costs in capital expenditures primarily due to the Town's Comprehensive Plan update. Some of these expenditures are also income neutral in that contributions from the Emergency Services Districts No. 1 and 2 of $110,535 and $343,888 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 2018-2019

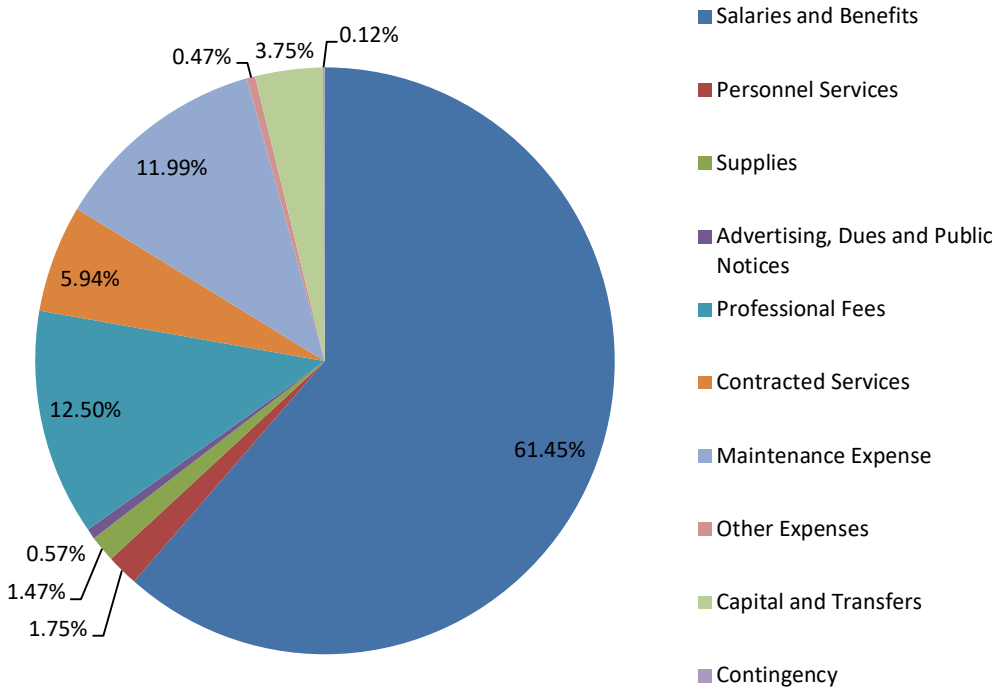
Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)	Percentage
General Fund					
Revenues					
Property Taxes	2,604,620	2,788,565	3,074,796	286,230	10.26%
Sales Taxes	1,379,699	1,445,806	1,521,957	76,151	5.27%
Franchise Fees	368,996	348,098	433,546	85,448	24.55%
Building and Inspection Fees	779,854	481,103	569,197	88,094	18.31%
Citations and Fees	304,880	307,250	320,960	13,710	4.46%
Other Income	505,807	462,230	493,904	31,674	6.85%
Total Revenue	5,943,856	5,833,052	6,414,361	581,308	9.97%
Expenditures					
Administration	662,917	751,540	706,878	(44,661)	-5.94%
Public Service	337,961	369,099	316,745	(52,354)	-14.18%
Building Services	271,163	329,995	331,717	1,722	0.52%
Streets	318,659	364,655	431,475	66,819	18.32%
Public Safety-Police	1,638,393	1,695,701	1,982,221	286,520	16.90%
Municipal Court	240,076	270,953	248,992	(21,962)	-8.11%
Parks	321,960	402,522	335,800	(66,722)	-16.58%
Development Services	208,930	237,558	441,442	203,885	85.83%
Code Enforcement	171,674	228,020	221,790	(6,231)	-2.73%
Storm Water Management	8,780	36,300	38,600	2,300	6.34%
Financial Services	374,005	292,249	382,088	89,839	30.74%
Public Safety-Dispatch	726,911	805,443	815,609	10,166	1.26%
Executive	48,152	49,018	47,944	(1,074)	-2.19%
Information Technology	-	-	105,537	105,537	NA
Contingency		-	7,523	7,523	
Total Expenditures	5,329,583	5,833,052	6,414,361	581,309	9.97%
Excess Revenue	614,273.68	-	-	-	
Property Valuation		782,478,443	840,027,802	57,549,359	7.35%
Proposed Tax Rate		0.356376	0.366035	0.009659	2.71%

The next table takes a different look at the expenditures ï a functional look. As might be expected, Salaries and Benefits are the largest part of the Maintenance and Operations budget at 61.45%.

TOWN OF HORIZON CITY
GENERAL FUND EXPENDITURE SUMMARY BY FUNCTION
BUDGET 2018-2019

Line No.	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)	Percentage
1	Salaries and Benefits	3,166,628	3,686,450	3,941,393	254,943	6.92%
2	Personnel Services	97,261	96,004	112,240	16,236	16.91%
3	Supplies	132,335	93,495	94,454	959	1.03%
4	Advertising, Dues and Public Notices	21,824	36,640	36,406	(235)	-0.64%
5	Professional Fees	626,054	766,792	801,882	35,090	4.58%
6	Contracted Services	420,905	445,932	380,731	(65,201)	-14.62%
7	Maintenance Expense	549,694	550,683	768,873	218,190	39.62%
8	Other Expenses	28,831	26,880	30,100	3,220	11.98%
9	Capital and Transfers	286,050	130,177	240,760	110,583	84.95%
10	Contingency			7,523	7,523	
11	Total	5,329,583	5,833,052	6,414,361	581,309	9.97%

Percentage of Budget by Function



Revenues

Revenues have six major categories ï Property Taxes, Sales Taxes, Franchise Fees, Building and Inspection Fees, Citations and Fees, and Other Income. In general, estimates for **non-property** tax revenues were estimated based on some version of annualized FY2018 actual revenue amounts with some exceptions. Following are explanations of the increases or decreases to the major categories.

Property taxes increased by 10.26% or $286,226 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. The M & O rate increased by $0.009658 or 2.71%

Sales taxes increased by 5.27% or $76,151. This estimate was derived by using a formula that applied a 4.0% growth rate to the annualized actual FY2018 receipts.

Franchise Fees increased by 24.55% or $85.448. This estimate was derived by using a formula that applied a 4.0% growth rate to the annualized actual FY2018 receipts. In addition, the Electric franchise fees were increased by an additional amount for the anticipated renewal of the franchise agreement at a higher rate.

Building and Inspection Fees increased by 18.31% or $88,094. Application of a combination of assumptions helped determine the estimates in this group. The Permits and Tech Fees estimates were based on annualized FY2018 amounts. Other fees were either kept the same or reduced after considering FY2018 activity.

Citations and Fees increased by 4.46% or $13,710. Activity for FY2018 appears to be on budget. The Citations were increased by the result of annualizing FY2018 actual amounts. Other items in this category were not changed from the FY2018 budgeted amounts.

Other Income increased 6.85% or $31,674. This is due primarily to the increased charges for the Inter-local agreements with Emergency Services Districts 1 and 2. Interest income has been increasing and the budget includes estimates based on the annualized FY2018 actual amounts.

TOWN OF HORIZON CITY
GENERAL FUND REVENUES
BUDGET 2018-2019

Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)	Percentage
Property Taxes	2,604,620	2,788,565	3,074,796	286,230	10.26%
Sales Taxes	1,379,699	1,445,806	1,521,957	76,151	5.27%
Franchise Fees	368,996	348,098	433,546	85,448	24.55%
Building and Inspection Fees	779,854	481,103	569,197	88,094	18.31%
Citations and Fees	304,880	307,250	320,960	13,710	4.46%
Other Income	505,807	462,230	493,904	31,674	6.85%
Total Revenue	5,943,856	5,833,052	6,414,361	581,308	9.97%

Administration

The department is decreasing its overall budget by $44,661 or 5.94%. 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 decrease is the net effect of increased costs for payroll, payroll related expenses and building rent offset by 1) expenses for maintenance that have been allocated to other departments and 2) having no capital needs.

The increase in payroll costs are a direct effect of the merit increase and additional longevity. However, this is slightly offset by a reduction in the health benefits.

The Town will be conducting an election in May 2019 for Council positions. This should be in conjunction with other entities so costs should not be excessive.

Storage rental, water (bottled), and building maintenance expenses have been allocated to other departments as appropriate.

Public Service

The department is decreasing its overall budget by $52,354 or 14.18%. This is primarily due to a reduction in the Animal Shelter expenses. The City of El Paso Animal Services has changed its method of charging the entities with inter-local agreements. We are charged monthly for actual activity attributed to our community. Previously we were allocated an annual contractual expense determined by applying a percentage to the Animal Shelterôs total annual budgeted expenses. There are some minor decreases to the maintenance expenditures for the Oz Glaze Senior Center based on actual activity.

Building Services

The department is increasing its overall budget by $1,722 or 0.52%. This is the net effect of increases in payroll and vehicle lease costs offset by a reductions in contract labor.

The increase in payroll costs are a direct effect of the merit increase, incentive plans and a salary adjustment. This is slightly offset by a reduction in the health benefits

Reduction of the contract labor expense reflects the reduction seen in actual expense in FY2018.

One of the first vehicles acquired through the Enterprise leasing agreement is assigned to this department. The budget includes a yearôs lease expense for the first vehicle and seven months expense for a second vehicle included in Phase 2 of the conversion plan.

Streets

The department is increasing its overall budget by $66,819 or 18.32%. This is the net effect of increases contract labor, maintenance costs and vehicle lease expenses.

The increase in contract labor is in anticipation of additional services to maintain the several illumination poles, fixtures and traffic signals installed with the Townôs Capital Improvement Program (CIP) projects.

Included in maintenance costs is the electricity that powers the many streetlights and signal systems added to the Townôs infrastructure.

This department also has one of the first vehicles acquired through the Enterprise leasing agreement. This budget also includes a yearôs lease expense for the first vehicle and seven months expense for a second vehicle included in Phase 2 of the conversion plan.

Public Safety-Police

The department is increasing its overall budget by $286,520 or 16.90%. This is the net effect of increases in payroll, payroll related expenses and vehicle lease expenses, offset by reductions in capital and health expenses.

The department wishes to add a Patrol Officer. This along with the merit increase, additional longevity and additional overtime contribute to the increased payroll costs.

This department also is scheduled to have eight vehicles replaced in FY2018 and four vehicles in FY2019 acquired through the Enterprise leasing agreement. This budget includes a yearôs lease expense for the FY2018 vehicles and seven months expense for the vehicles included in Phase 2 of the conversion plan.

Municipal Court

The department is decreasing its overall budget by $21,962 or 8.11%. This is the net effect of increases in payroll, offset by reductions in contracted services and capital costs.

The increase in payroll costs are a direct effect of the merit increase and additional longevity.

Reduction in contracted services is due to the termination of the collections contract with Linebarger.

FY2018 saw the upgrade of the Tyler Court System. Similar expenses will not be required in FY2019.

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Parks

The department is decreasing its overall budget by $66,722 or 16.58%. This is primarily due to reductions in capital costs and waste disposal slightly offset by an increase to contracted maintenance.

Development Services

The department is increasing its overall budget by $203,885 or 85.83%. This is the net effect of increases in payroll costs and capital costs offset by reductions in contracted expenses.

The increase in payroll costs are a direct effect of the merit increase and additional longevity.

The capital costs are based on estimates to update the Townôs Comprehensive Plan.

The City Engineer estimates have been reduced, but the contract labor has been increased based on the focus of projects.

Code Enforcement

The department is decreasing its overall budget by $6,231 or 2.73%. This is the net effect of decreases in payroll, health benefits and contract labor offset by slight increases in other expenses.

The decrease in payroll costs resulted from the loss of a senior employee replaced by an entry level employee. Health benefits decreased due to the reduction in the HSA contribution.

The major reduction to contract labor is due to less need for the Town to remedy code violations.

Storm Water

The department is increasing its overall budget by $2,300 or 6.34%. This is primarily due to anticipated maintenance on some drainage ways.

Financial Services

The budget for this department is increasing expenditures by $89,839 or 30.74%. This is due to an increase in payroll and payroll related expense and property and liability insurances. This departmentôs budget also includes any planned transfer of funds from the General Fund to other funds.

Payroll and related increases are the result of adding an additional employee, merit increases and additional longevity.

Insurance increases are the result of a 2.0% increase applied to actual FY2018 expenses.

There are two planned transfers of funds. One transfer is planned to go to the Special Event fund in the amount of $20,000. The other planned transfer is to go to the Transportation Reinvestment Zone fund in the amount of $15,006.

Public Safety-Dispatch

The department is increasing its overall budget by $10,166 or 1.26%. This is the net effect of increases in payroll and payroll related expenses, offset by a reduction in health benefit costs.

The increase in payroll costs is a direct effect of the merit increase, incentive plans and additional longevity. Health benefits decreased due to the reduction in the HSA contribution.

Executive

This budget, for the Mayor and Council, is decreasing by $1,074 or 2.19%. This is the net effect of reducing equipment and supplies expenses.

Information Technology

Staff has been in need of a person who is committed and has a stake in the successful working of our systems and resolution of problems. In developing the position of Information Technology Specialist it was determined that certain support expenses would be necessary. An initial budget of $105,537 is being proposed to cover not only salaries and benefits, but supplies, training, travel, etc. It is anticipated that this department will grow with the needs of the Town.

General Fund – Department Detail Budgets

TOWN OF HORIZON CITY
ADMINISTRATION
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)
01	501	5010	Salaries	112,165.32	126,482.46	129,600.73	3,118.27
01	501	5030	Payroll Taxes	8,310.33	9,675.91	9,914.47	238.56
01	501	5040	Retirement Benefits	5,247.01	7,588.95	7,685.31	96.36
01	501	5050	Group Health	21,190.06	21,600.00	19,569.00	(2,031.00)
01	501	5060	Uniforms, Safety Equip, Supplies	249.15	300.00	300.00	-
01	501	5070	Training	925.00	1,500.00	1,500.00	-
01	501	5080	Travel	1,158.09	3,000.00	3,000.00	-
01	501	5090	Unemployment Taxes-Texas	27.00	270.00	486.00	216.00
01	501	5170	Network Support - Contracted	59,545.15	99,000.00	99,000.00	-
01	501	5200	City Attorney	157,500.03	180,000.00	170,000.00	(10,000.00)
01	501	5210	Janitorial Supplies	2,763.43	4,000.00	4,500.00	500.00
01	501	5220	Materials & Supplies	2,442.99	2,000.00	1,000.00	(1,000.00)
01	501	5240	Postage	8,160.30	7,000.00	6,000.00	(1,000.00)
01	501	5250	Office Supplies	1,262.54	5,800.00	3,000.00	(2,800.00)
01	501	5260	Furniture & Equipment < $2,500	14,146.43	8,000.00	4,000.00	(4,000.00)
01	501	5270	Employee Candidate Testing	-	250.00	-	(250.00)
01	501	5280	Codification Services	-	2,000.00	2,000.00	-
01	501	5310	Advertising & Public Notices	6,062.91	15,000.00	10,000.00	(5,000.00)
01	501	5320	Dues	9,503.91	12,000.00	12,000.00	-
01	501	5330	Publications & Subscriptions	97.00	500.00	500.00	-
01	501	5350	Insurance - Workmen's Comp	789.76	972.21	454.89	(517.31)
01	501	5410	Contract Labor	2,048.80	1,500.00	3,000.00	1,500.00
01	501	5500	Maintenance - Surfaces	3,285.00	3,500.00	3,500.00	-
01	501	5510	Electricity	22,094.25	16,000.00	16,000.00	-

TOWN OF HORIZON CITY
ADMINISTRATION
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)
01	501	5520	Gas - Natural	1,500.39	2,000.00	2,000.00	-
01	501	5530	Gasoline, Oil	324.19	500.00	500.00	-
01	501	5540	Maintenance - Bldg	4,121.64	7,600.00	10,000.00	2,400.00
01	501	5550	Maintenance - Equipment	3,983.25	5,000.00	2,500.00	(2,500.00)
01	501	5570	Waste Disposal	8,591.83	10,000.00	3,000.00	(7,000.00)
01	501	5571	Water	-		1,788.00	1,788.00
01	501	5580	Maintenance - Computers	-	1,000.00	1,000.00	-
01	501	5590	Telephone & Communications	21,461.28	18,000.00	18,000.00	-
01	501	5610	Rents - Equipment	10,214.30	13,000.00	13,000.00	-
01	501	5620	Rents - Building	59,419.83	60,000.00	68,280.00	8,280.00
01	501	5630	Storage Rental	4,464.15	5,000.00	1,800.00	(3,200.00)
01	501	5640	Software Licensing & Maintenance Fees	71,234.11	60,000.00	60,000.00	-
01	501	5710	Miscellaneous Expense	83.39	500.00	500.00	-
01	501	5720	Public Relations	279.97	1,000.00	1,500.00	500.00
01	501	5740	Election Expense	7,797.52	10,000.00	10,000.00	-
01	501	5790	Employee Appreciation	4,415.08	5,000.00	6,000.00	1,000.00
			Total M & O	636,865.39	726,539.53	706,878.40	(19,661.13)
			Capital	26,052.00	25,000.00	-	(25,000.00)
			Total	662,917.39	751,539.53	706,878.40	(44,661.13)
			Percentage Increase				-5.94%

TOWN OF HORIZON CITY
PUBLIC SERVICE
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)
01	502	5100	Health Services Contract	122,910.00	126,257.00	125,055.00	(1,202.00)
01	502	5101	Environmental Services Contract	19,570.00	14,094.00	50,121.00	36,027.00
01	502	5102	Animal Shelter Contract	128,447.04	171,437.00	84,000.00	(87,437.00)
01	502	5103	Animal Control Field Servces	46,764.13	44,711.00	45,605.22	894.22
01	502	5500	Maintenance - Surfaces	-	1,500.00	1,000.00	(500.00)
01	502	5510	Electricity	3,602.04	3,600.00	3,600.00	-
01	502	5520	Gas - Natural	818.35	1,000.00	864.00	(136.00)
01	502	5540	Maintenance - Bldg	1,184.33	3,000.00	2,200.00	(800.00)
01	502	5550	Maintenance - Equipment	-	600.00	500.00	(100.00)
01	502	5570	Waste Disposal	1,593.15	1,000.00	840.00	(160.00)
01	502	5571	Water	-		780.00	780.00
01	502	5590	Telephone & Communications	1,322.18	1,300.00	1,680.00	380.00
01	502	5650	Maintenance - Rockwalls and Fencing	-	600.00	500.00	(100.00)
			Total M & O	326,211.22	369,099.00	316,745.22	(52,353.78)
			Capital	11,750.00	-	-	-
			Total	337,961.22	369,099.00	316,745.22	(52,353.78)
			Percentage Increase				-14.18%

TOWN OF HORIZON CITY
BUILDING SERVICES
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)
01	503	5010	Salaries	171,390.96	207,690.64	210,722.64	3,032.00
01	503	5030	Payroll Taxes	11,728.04	15,888.33	16,120.28	231.95
01	503	5040	Retirement Benefits	7,983.67	12,461.43	12,495.85	34.42
01	503	5050	Group Health	29,768.32	36,000.00	32,615.00	(3,385.00)
01	503	5060	Uniforms, Safety Equip, Supplies	1,205.06	1,800.00	1,200.00	(600.00)
01	503	5070	Training	3,529.00	4,000.00	4,000.00	-
01	503	5080	Travel	3,192.37	4,400.00	4,400.00	-
01	503	5090	Unemployment Taxes-Texas	46.86	450.00	810.00	360.00
01	503	5220	Materials & Supplies	842.34	1,000.00	1,000.00	-
01	503	5250	Office Supplies	1,311.20	2,000.00	2,000.00	-
01	503	5260	Furniture & Equipment < $2,500	4,092.56	3,283.00	1,000.00	(2,283.00)
01	503	5270	Employee Candidate Testing	105.00		125.00	125.00
01	503	5320	Dues	390.00	1,000.00	1,000.00	-
01	503	5330	Publications & Subscriptions	-	500.00	1,000.00	500.00
01	503	5350	Insurance - Workmen's Comp	817.88	1,015.22	1,423.08	407.86
01	503	5410	Contract Labor	22,313.46	25,000.00	18,000.00	(7,000.00)
01	503	5530	Gasoline, Oil	999.49	5,000.00	5,000.00	-
01	503	5540	Maintenance - Bldg	258.75		1,000.00	1,000.00
01	503	5550	Maintenance - Equipment	630.48	250.00	250.00	-
01	503	5560	Maintenance - Vehicles	1,547.66	3,000.00	2,500.00	(500.00)
01	503	5571	Water	31.80		853.00	853.00
01	503	5590	Telephone & Communications	2,569.54	1,800.00	2,600.00	800.00
01	503	5640	Software Licensing & Maintenance Fees	-	-	-	-
01	503	5710	Miscellaneous Expense	-	400.00	400.00	-
01	503	5710	Public Relations	50.00	100.00	250.00	150.00
01	503	5790	Employee Appreciation	-	100.00	100.00	-
01	503	5850	Vehicle Lease	-	2,856.00	10,852.00	7,996.00
			Total M & O	264,804.44	329,994.62	331,716.85	1,722.23
			Capital	6,359.00	-	-	-
			Total	271,163.44	329,994.62	331,716.85	1,722.23
			Percentage Increase				0.52%

TOWN OF HORIZON CITY
STREETS
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)
01	504	5010	Salaries	145,044.28	204,084.88	206,738.16	2,653.28
01	504	5020	Overtime	1,280.14	1,500.00	1,500.00	-
01	504	5030	Payroll Taxes	10,683.89	15,727.24	15,930.22	202.98
01	504	5040	Retirement Benefits	2,948.66	12,335.09	12,348.52	13.43
01	504	5050	Group Health	22,248.09	36,000.00	32,615.00	(3,385.00)
01	504	5060	Uniforms, Safety Equip, Supplies	1,764.01	1,100.00	1,500.00	400.00
01	504	5070	Training	2,571.00	2,500.00	2,500.00	-
01	504	5080	Travel	990.64	1,500.00	1,500.00	-
01	504	5090	Unemployment Taxes-Texas	202.24	450.00	810.00	360.00
01	504	5220	Materials & Supplies	3,409.31	3,000.00	3,000.00	-
01	504	5230	Street Signs	1,444.49	1,500.00	1,500.00	-
01	504	5250	Office Supplies	174.54	500.00	700.00	200.00
01	504	5260	Furniture & Equipment < $2,500	2,770.01	4,512.00	500.00	(4,012.00)
01	504	5270	Employee Candidate Testing	103.00	50.00	125.00	75.00
01	504	5320	Dues	406.99	790.00	700.00	(90.00)
01	504	5330	Publications & Subscriptions	-	-	100.00	100.00
01	504	5350	Insurance - Workmen's Comp	8,504.40	12,200.08	17,119.67	4,919.59
01	504	5410	Contract Labor	6,616.00	3,000.00	30,000.00	27,000.00
01	504	5500	Maintenance - Surfaces	-	2,000.00	3,600.00	1,600.00
01	504	5510	Electricity	48,617.66	36,000.00	60,000.00	24,000.00
01	504	5530	Gasoline, Oil	3,865.53	4,000.00	4,000.00	-
01	504	5540	Maintenance - Bldg	-		1,000.00	1,000.00
01	504	5550	Maintenance - Equipment	703.62	4,000.00	4,000.00	-
01	504	5560	Maintenance - Vehicles	1,082.53	5,000.00	5,000.00	-

TOWN OF HORIZON CITY
STREETS
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)
01	504	5570	Waste Disposal	3,256.34	2,300.00	2,300.00	-
01	504	5571	Water	-		920.00	920.00
01	504	5590	Telephone & Communications	2,191.97	2,000.00	4,000.00	2,000.00
01	504	5610	Rents - Equipment	463.20	1,000.00	1,000.00	-
01	504	5630	Storage Rental	-		1,716.00	1,716.00
01	504	5640	Software Licensing & Maintenance Fees	392.00	400.00	400.00	-
01	504	5650	Maintenance - Rockwalls and Fencing	-	3,850.00	3,000.00	(850.00)
01	504	5710	Miscellaneous Expense	19.03	500.00	500.00	-
01	504	5790	Employee Appreciation	-		-	-
01	504	5850	Vehicle Lease	-	2,856.00	10,852.00	7,996.00
			Total M & O	271,753.57	364,655.29	431,474.57	66,819.28
			Capital	46,905.00	-	-	-
			Total	318,658.57	364,655.29	431,474.57	66,819.28
			Percentage Increase				18.32%

TOWN OF HORIZON CITY
PUBLIC SAFETY - POLICE
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)
01	505	5010	Salaries	959,072.40	1,068,851.16	1,135,226.31	66,375.15
01	505	5020	Overtime	61,813.45	60,000.00	65,000.00	5,000.00
01	505	5030	Payroll Taxes	74,941.66	86,357.11	91,817.31	5,460.20
01	505	5040	Retirement Benefits	43,459.19	67,731.07	71,173.42	3,442.35
01	505	5050	Group Health	160,652.40	180,000.00	169,598.00	(10,402.00)
01	505	5060	Uniforms, Safety Equip, Supplies	49,939.80	20,725.00	31,230.00	10,505.00
01	505	5070	Training	1,294.60	6,050.00	7,050.00	1,000.00
01	505	5080	Travel	3,664.35	6,000.00	7,000.00	1,000.00
01	505	5090	Unemployment Taxes-Texas	644.03	2,250.00	4,212.00	1,962.00
01	505	5220	Materials & Supplies	13,096.16	9,000.00	9,000.00	-
01	505	5250	Office Supplies	4,886.30	9,250.00	9,000.00	(250.00)
01	505	5260	Furniture & Equipment < $2,500	38,449.06	6,000.00	15,554.00	9,554.00
01	505	5270	Employee Candidate Testing	1,437.00	1,500.00	1,500.00	-
01	505	5310	Advertising & Public Notices	298.50	300.00	200.00	(100.00)
01	505	5320	Dues	1,870.00	1,000.00	1,521.00	521.00
01	505	5330	Publications & Subscriptions	600.00	750.00	3,684.50	2,934.50
01	505	5350	Insurance - Workmen's Comp	20,677.52	25,714.48	41,806.55	16,092.07
01	505	5530	Gasoline, Oil	39,336.20	33,600.00	32,000.00	(1,600.00)
01	505	5540	Maintenance - Bldg	2,866.76	3,000.00	3,000.00	-
01	505	5550	Maintenance - Equipment	11,668.15	5,000.00	6,000.00	1,000.00
01	505	5560	Maintenance - Vehicles	42,440.18	28,000.00	25,000.00	(3,000.00)
01	505	5571	Water	-		2,316.00	2,316.00
01	505	5580	Maintenance - Computers	90.42	500.00	400.00	(100.00)
01	505	5590	Telephone & Communications	14,903.47	11,129.00	11,200.00	71.00

TOWN OF HORIZON CITY
PUBLIC SAFETY - POLICE
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)
01	505	5610	Rents - Equipment	6,116.72	2,000.00	1,000.00	(1,000.00)
01	505	5612	Rents - Equipment NNO	-		2,000.00	2,000.00
01	505	5640	Software Licensing & Maintenance Fees	13,526.60	16,000.00	15,137.50	(862.50)
01	505	5710	Miscellaneous Expense	772.81	1,000.00	1,300.00	300.00
01	505	5720	Public Relations	367.42	2,500.00	2,500.00	-
01	505	5721	Movies in the Park	11,328.70	3,500.00	4,500.00	1,000.00
01	505	5722	National Night Out	2,041.96	1,500.00	1,500.00	-
01	505	5723	Christmas Parade	-		1,200.00	1,200.00
01	505	5750	HC Explorers	746.29	1,000.00	1,000.00	-
01	505	5780	Crime Victims Expese	3,248.00	-	300.00	300.00
01	505	5790	Employee Appreciation	229.20	500.00	250.00	(250.00)
01	505	5850	Vehicle Lease	-	4,848.00	201,290.00	196,442.00
			Total M & O	1,586,479.30	1,665,555.82	1,976,466.59	310,910.77
01	507	6035	Capital	51,914.00	30,145.00	5,754.00	(24,391.00)
			Total	1,638,393.30	1,695,700.82	1,982,220.59	286,519.77
			Percentage Increase				16.90%

TOWN OF HORIZON CITY
MUNICIPAL COURT
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)
01	506	5010	Salaries	104,717.95	122,807.15	127,564.83	4,757.68
01	506	5030	Payroll Taxes	9,616.20	12,670.17	13,034.13	363.96
01	506	5040	Retirement Benefits	6,320.68	9,937.39	10,103.58	166.19
01	506	5050	Group Health	31,399.75	36,000.00	32,615.00	(3,385.00)
01	506	5070	Training	200.00	1,500.00	1,500.00	-
01	506	5080	Travel	855.93	2,000.00	2,000.00	-
01	506	5090	Unemployment Taxes-Texas	90.59	450.00	810.00	360.00
01	506	5110	Judge - Contracted	36,000.12	42,816.00	42,816.00	-
01	506	5120	Visiting Judge - Contracted	2,595.00	3,000.00	3,000.00	-
01	506	5190	Translater - Contracted	795.00	500.00	500.00	-
01	506	5220	Materials & Supplies	274.57	500.00	500.00	-
01	506	5250	Office Supplies	2,440.40	2,000.00	3,500.00	1,500.00
01	506	5260	Furniture & Equipment < $2,500	1,142.24	1,500.00	1,000.00	(500.00)
01	506	5270	Employee Candidate Testing	51.50			
01	506	5310	Advertising & Public Notices	-	-	-	-
01	506	5320	Dues	305.25	350.00	200.00	(150.00)
01	506	5330	Publications & Subscriptions	-	500.00	250.00	(250.00)
01	506	5350	Insurance - Workmen's Comp	317.92	422.71	598.04	175.33
01	506	5410	Contract Labor	1,020.00	1,500.00	-	(1,500.00)
01	506	5470	Collection Services	33,155.81	16,000.00	-	(16,000.00)
01	506	5590	Telephone & Communications	1,953.96	1,750.00	1,750.00	-
01	506	5640	Software Licensing & Maintenance Fees	2,247.94	2,000.00	2,500.00	500.00
01	506	5700	Bank Charges	4,289.18	4,500.00	4,500.00	-
01	506	5710	Miscellaneous Expense	245.00	-	-	-
01	506	5790	Employee Appreciation	40.99	250.00	250.00	-
			Total M & O	240,075.98	262,953.42	248,991.58	(13,961.84)
			Capital	-	8,000.00	-	(8,000.00)
			Total	240,075.98	270,953.42	248,991.58	(21,961.84)
			Percentage Increase				-8.11%

TOWN OF HORIZON CITY
PARKS
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)
01	508	5070	Training	-	-	-	-
01	508	5150	Park Maintenance - Contracted	198,876.18	234,500.00	250,000.00	15,500.00
01	508	5220	Materials & Supplies	2,225.68	5,000.00	4,000.00	(1,000.00)
01	508	5260	Furniture & Equipment < $2,500	8,164.25	5,000.00	2,500.00	(2,500.00)
01	508	5500	Maintenance -Surfaces	21,470.29	10,500.00	8,000.00	(2,500.00)
01	508	5510	Electricity	8,326.54	8,500.00	8,500.00	-
01	508	5550	Maintenance - Equipment	11,240.31	11,000.00	11,000.00	-
01	508	5570	Waste Disposal	55,271.40	74,222.00	1,800.00	(72,422.00)
01	508	5570	Water	-		43,200.00	43,200.00
01	508	5610	Rents - Equipment	-	800.00	800.00	-
01	508	5650	Maintenance - Rockwalls and Fencing	3,505.61	6,000.00	6,000.00	-
			Total M & O	309,080.26	355,522.00	335,800.00	(19,722.00)
			Capital	12,880.00	47,000.00	-	(47,000.00)
			Total	321,960.26	402,522.00	335,800.00	(66,722.00)
			Percentage				-16.58%

TOWN OF HORIZON CITY
DEVELOPMENT SERVICES
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)
01	509	5010	Salaries	107,123.03	119,176.00	123,647.00	4,471.00
01	509	5030	Payroll Taxes	8,132.86	9,116.96	9,459.00	342.04
01	509	5040	Retirement Benefits	6,427.20	7,150.56	7,332.27	181.71
01	509	5050	Group Health	13,561.06	14,400.00	13,046.00	(1,354.00)
01	509	5060	Uniforms, Safety Equip, Supplies	6.16	100.00	100.00	-
01	509	5070	Training	445.00	1,500.00	1,500.00	-
01	509	5080	Travel	293.96	1,700.00	1,700.00	-
01	509	5090	Unemployment Taxes-Texas	18.01	180.00	324.00	144.00
01	509	5160	City Engineer - Contracted	52,530.00	60,000.00	49,000.00	(11,000.00)
01	509	5220	Materials & Supplies	459.06	250.00	250.00	-
01	509	5250	Office Supplies	603.57	1,000.00	1,000.00	-
01	509	5260	Furniture & Equipment < $2,500	373.27	250.00	800.00	550.00
01	509	5320	Dues	611.00	600.00	750.00	150.00
01	509	5330	Publications & Subscriptions	-	-	200.00	200.00
01	509	5350	Insurance - Workmen's Comp	235.52	304.17	434.00	129.83
01	509	5410	Contract Labor	10,653.49	16,000.00	25,000.00	9,000.00
01	509	5530	Gasoline, Oil	1,510.04	1,500.00	1,500.00	-
01	509	5550	Maintenance - Equipment	19.99	50.00	100.00	50.00
01	509	5590	Telephone & Communications	692.69	1,000.00	1,000.00	-
01	509	5610	Rents - Equipment	1,625.45			
01	509	5640	Software Licensing & Maintenance Fees	2,841.15	2,900.00	3,000.00	100.00
01	509	5710	Miscellaneous Expense	539.58	180.00	200.00	20.00
01	509	5720	Public Relations	147.46	100.00	1,000.00	900.00
01	509	5790	Employee Appreciation	80.81	100.00	100.00	-
			Total M & O	208,930.36	237,557.69	241,442.27	3,884.58
			Capital	-	-	200,000.00	200,000.00
			Total	208,930.36	237,557.69	441,442.27	203,884.58
			Percentage Increase				85.83%

TOWN OF HORIZON CITY
CODE ENFORCEMENT
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)
01	510	5010	Salaries	123,703.35	131,953.84	131,523.03	(430.81)
01	510	5020	Overtime	-	-	-	-
01	510	5030	Payroll Taxes	8,864.00	10,094.47	10,061.51	(32.96)
01	510	5040	Retirement Benefits	7,312.24	7,917.23	7,799.32	(117.91)
01	510	5050	Group Health	14,298.46	28,800.00	26,092.00	(2,708.00)
01	510	5060	Uniforms, Safety Equip, Supplies	1,064.83	1,000.00	1,000.00	-
01	510	5070	Training	410.00	2,500.00	2,500.00	-
01	510	5080	Travel	1,107.37	4,500.00	4,500.00	-
01	510	5090	Unemployment Taxes-Texas	36.01	360.00	648.00	288.00
01	510	5220	Materials & Supplies	718.50	800.00	800.00	-
01	510	5250	Office Supplies	585.79	2,000.00	2,000.00	-
01	510	5260	Furniture & Equipment < $2,500	628.43	1,500.00	2,500.00	1,000.00
01	510	5270	Employee Candidate Testing	52.50	-	300.00	300.00
01	510	5310	Advertising & Public Notices	-	-	-	-
01	510	5320	Dues	147.00	600.00	600.00	-
01	510	5330	Publications & Subscriptions	-	400.00	300.00	(100.00)
01	510	5350	Insurance - Workmen's Comp	542.64	674.68	915.86	241.18
01	510	5410	Contract Labor	4,828.50	20,000.00	15,000.00	(5,000.00)
01	510	5530	Gasoline, Oil	3,430.67	5,000.00	5,000.00	-
01	510	5550	Maintenance - Equipment	580.50	1,000.00	1,000.00	-
01	510	5560	Maintenance - Vehicles	1,171.17	5,000.00	5,000.00	-
01	510	5590	Telephone & Communications	2,133.98	2,620.00	2,850.00	230.00
01	510	5640	Software Licensing & Maintenance Fees	-	-	-	-
01	510	5710	Miscellaneous Expense	-	300.00	300.00	-
01	510	5720	Public Relations	3.97	1,000.00	1,000.00	-
01	510	5790	Employee Appreciation	53.91		100.00	100.00
			Total M & O	171,673.82	228,020.22	221,789.72	(6,230.50)
			Capital	-	-	-	-
			Total	171,673.82	228,020.22	221,789.72	(6,230.50)
			Percentage Increase				-2.73%

TOWN OF HORIZON CITY
STORM WATER
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)
01	511	5070	Training	787.00	1,800.00	1,800.00	-
01	511	5080	Travel	-	2,000.00	2,000.00	-
01	511	5220	Materials & Supplies	516.91	300.00	300.00	-
01	511	5250	Office Supplies	-	300.00	-	(300.00)
01	511	5310	Advertising & Public Notices	250.00	500.00	600.00	100.00
01	511	5320	Dues	490.00	500.00	500.00	-
01	511	5330	Publications & Subscriptions	-	500.00	500.00	-
01	511	5410	Contract Labor	1,920.00	19,000.00	19,000.00	-
01	511	5500	Maintenance - Surfaces	-	-	2,500.00	2,500.00
01	511	5550	Maintenance - Equipment	132.44			
01	511	5610	Rents - Equipment	3,283.50	2,900.00	2,900.00	-
01	511	5650	Maintenance - Rockwalls and Fencing	1,400.00	8,000.00	8,000.00	-
01	511	5710	Miscellaneous Expense	-	500.00	500.00	-
			Total M & O	8,779.85	36,300.00	38,600.00	2,300.00
			Capital	-	-	-	-
			Total	8,779.85	36,300.00	38,600.00	2,300.00
			Percentage Increase				6.34%

TOWN OF HORIZON CITY
FINANCIAL SERVICES
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)
01	521	5010	Salaries	69,965.86	84,957.57	129,131.85	44,174.28
01	521	5030	Payroll Taxes	5,187.90	6,499.25	9,878.68	3,379.43
01	521	5040	Retirement Benefits	3,504.77	5,097.45	7,657.51	2,560.06
01	521	5050	Group Health	7,327.24	10,800.00	20,569.00	9,769.00
01	521	5060	Uniforms, Safety Equip, Supplies	-	200.00	200.00	-
01	521	5070	Training	1,340.00	2,000.00	2,000.00	-
01	521	5080	Travel	1,828.43	3,000.00	3,000.00	-
01	521	5090	Unemployment Taxes-Texas	65.37	270.00	648.00	378.00
01	521	5180	Appraisal Fees - Contracted	49,369.75	51,920.74	53,650.00	1,729.26
01	521	5220	Materials & Supplies	26.95	150.00	150.00	-
01	521	5250	Office Supplies	1,148.86	1,200.00	1,200.00	-
01	521	5260	Furniture & Equipment < $2,500	353.89	300.00	3,000.00	2,700.00
01	521	5270	Employee Candidate Testing	51.50	-	60.00	60.00
01	521	5320	Dues	179.00	200.00	200.00	-
01	521	5340	Insurance - Property	28,188.00	27,731.76	35,088.00	7,356.24
01	521	5350	Insurance - Workmen's Comp	168.28	216.83	453.25	236.42
01	521	5360	Insurance - Liability	27,169.00	24,652.38	32,294.00	7,641.62
01	521	5370	Insurance - Bond	890.00	907.80	1,000.00	92.20
01	521	5420	Audit Fees	30,989.30	34,000.00	30,000.00	(4,000.00)
01	521	5430	Tax Collection Fees	6,244.10	6,662.00	7,000.00	338.00
01	521	5470	Collection Services	1,350.00	1,350.00	-	(1,350.00)
01	521	5530	Gasoline, Oil	231.06	200.00	200.00	-
01	521	5550	Maintenance - Equipment	95.00	150.00	150.00	-
01	521	5580	Maintenance - Computers	-	150.00	150.00	-

TOWN OF HORIZON CITY
FINANCIAL SERVICES
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)
01	521	5590	Telephone & Communications	401.63	402.00	402.00	-
01	521	5640	Software Licensing & Maintenance	-	3,000.00	3,000.00	-
01	521	5700	Bank Charges	6,359.55	5,000.00	5,000.00	-
01	521	5710	Miscellaneous Expense	368.08	150.00	150.00	-
01	521	5760	Interest & Penalities	712.94	800.00	600.00	(200.00)
01	521	5790	Employee Appreciation	236.98	150.00	150.00	-
01	521	5820	Bad Debt Expense	62.00	100.00	100.00	-
			Total M & O	243,815.44	272,217.78	347,082.29	74,864.51
				-	-	-	-
			Transfers Out	130,190.04	20,031.68	35,006.00	14,974.32
			Total	374,005.48	292,249.46	382,088.29	89,838.83
			Percentage Increase				30.74%

TOWN OF HORIZON CITY
PUBLIC SAFETY - DISPATCH
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)
01	525	5010	Salaries	500,165.49	560,221.07	574,770.61	14,549.54
01	525	5020	Overtime	43,266.90	25,000.00	26,000.00	1,000.00
01	525	5030	Payroll Taxes	41,005.29	44,769.41	45,958.95	1,189.54
01	525	5040	Retirement Benefits	17,521.42	35,113.26	35,625.70	512.44
01	525	5050	Group Health	96,910.79	122,400.00	110,891.00	(11,509.00)
01	525	5060	Uniforms, Safety Equip, Supplies	9,079.07	1,729.00	2,000.00	271.00
01	525	5070	Training	897.00	1,300.00	1,000.00	(300.00)
01	525	5080	Travel	1,067.07	1,000.00	1,000.00	-
01	525	5090	Unemployment Taxes-Texas	597.87	1,530.00	2,754.00	1,224.00
01	525	5220	Materials & Supplies	1,621.06	800.00	800.00	-
01	525	5250	Office Supplies	2,335.87	1,000.00	1,500.00	500.00
01	525	5260	Furniture & Equipment < $2,500	2,159.54	800.00	1,600.00	800.00
01	525	5270	Employee Candidate Testing	419.00	1,000.00	750.00	(250.00)
01	525	5320	Dues	612.50	400.00	800.00	400.00
01	525	5330	Publications & Subscriptions	-	250.00	200.00	(50.00)
01	525	5350	Insurance - Workmen's Comp	1,166.24	1,429.82	2,108.70	678.88
01	525	5530	Gasoline & Oil	497.06	400.00	500.00	100.00
01	525	5550	Maintenance - Equipment	2,170.11	750.00	700.00	(50.00)
01	525	5580	Maintenance - Computers	-	1,000.00	1,000.00	-
01	525	5590	Telephone & Communications	300.00	300.00	300.00	-
01	525	5640	Software Licensing & Maintenance Fees	5,058.00	3,000.00	4,500.00	1,500.00
01	525	5710	Miscellaneous Expense	-	750.00	500.00	(250.00)
01	525	5720	Public Relations	-	250.00	150.00	(100.00)
01	525	5790	Employee Appreciation	60.60	250.00	200.00	(50.00)
			Total M & O	726,910.88	805,442.56	815,608.96	10,166.40
			Capital	-		-	-
			Total	726,910.88	805,442.56	815,608.96	10,166.40
			Percentage Increase				1.26%

TOWN OF HORIZON CITY
EXECUTIVE
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)
01	531	5010	Salaries	18,000.06	18,000.00	18,000.00	-
01	531	5030	Payroll Taxes	1,376.96	1,377.00	1,377.00	-
01	531	5060	Uniforms, Safety Equip, Supplies	-	400.00	400.00	-
01	531	5070	Training	100.00	2,000.00	1,000.00	(1,000.00)
01	531	5080	Travel	-	4,000.00	2,000.00	(2,000.00)
01	531	5090	Unemployment Taxes-Texas	8.98	90.00	162.00	72.00
01	531	5260	Materials & Supplies	69.90	100.00	700.00	600.00
01	531	5250	Office Supplies	535.45	500.00	300.00	(200.00)
01	531	5260	Furniture & Equipment < $2,500	6,699.57	1,400.00	300.00	(1,100.00)
01	531	5350	Insurance - Workmen's Comp	33.84	150.79	253.00	102.21
01	531	5590	Telephone & Communications	1,330.17	2,000.00	2,052.00	52.00
01	531	5710	Miscellaneous Expense	-	500.00	200.00	(300.00)
01	531	5720	Public Relations	372.33	500.00	200.00	(300.00)
01	531	5770	Council Member Stipends	19,625.00	18,000.00	21,000.00	3,000.00
			Total M & O	48,152.26	49,017.79	47,944.00	(1,073.79)
			Capital	-	-	-	-
			Total	48,152.26	49,017.79	47,944.00	(1,073.79)
			Percentage Increase				-2.19%

TOWN OF HORIZON CITY
INFORMATION TECHNOLOGY
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)
01	541	5010	Salaries			71,798.00	71,798.00
01	541	5030	Payroll Taxes			5,492.55	5,492.55
01	541	5040	Retirement Benefits			4,257.62	4,257.62
01	541	5050	Group Health			6,523.00	6,523.00
01	541	5060	Uniforms, Safety Equip, Supplies			100.00	100.00
01	541	5070	Training			3,000.00	3,000.00
01	541	5080	Travel			3,000.00	3,000.00
01	541	5090	Unemployment Taxes-Texas			162.00	162.00
01	541	5220	Materials & Supplies			3,000.00	3,000.00
01	541	5250	Office Supplies			500.00	500.00
01	541	5260	Furniture & Equipment < $2,500			500.00	500.00
01	541	5320	Dues			600.00	600.00
01	541	5330	Publications & Subscriptions			-	-
01	541	5350	Insurance - Workmen's Comp			304.17	304.17
01	541	5410	Contract Labor			4,000.00	4,000.00
01	541	5530	Gasoline, Oil			1,000.00	1,000.00
01	541	5550	Maintenance - Equipment			-	-
01	541	5590	Telephone & Communications			1,000.00	1,000.00
01	541	5640	Software Licensing & Maintenance Fees			-	-
01	541	5710	Miscellaneous Expense			300.00	300.00
01	541	5720	Public Relations			-	-
01	541	5790	Employee Appreciation			-	-
			Total M & O	-	-	105,537.34	105,537.34
			Capital	-	-	-	-
			Total	-	-	105,537.34	105,537.34
			Percentage Increase				

Debt Service Fund

The Debt Service Fund includes the expenditures necessary to meet the annual principal and interest payments on all outstanding debt. For FY2019, 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 (COs). The total service amount is $$1,056,096. This is a decrease of $(4,185) or -0.39%. This is the fifth year for the 2014 COs and third year for principal payments on this issue.

Because of the decrease in debt service and the increase property valuation, the debt service property tax rate decreases to $0.125721 from $0.135380 per $100 of valuation.

TOWN OF HORIZON CITY
DEBT SERVICE
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)	Percentage
Revenues								
08	400	4010	Current Year Taxes	1,141,904	1,059,325	1,056,096	(3,229)	
08	400	4100	Delinquent Taxes	4,835	-	-	-	
08	400	4420	Interest Income	5,081	956	-	(956)	
08	400	4570	Transfers from Other Funds	92,787	-	-	-	
Revenue Total:				**1,244,607**	**1,060,281**	**1,056,096**	**(4,185)**	**-0.39%**
Expenditures								
08	507	5700	Bank Charges	60	60	60	-	
08	507	5710	Miscellaneous Expense	-	-	-	-	
08	507	6200	Bond Interest	20,741	19,553	18,367	(1,186)	
08	507	6210	Bond Principal	30,000	30,000	30,000	-	
08	507	6220	Loan Interest	5,957	-	-	-	
08	507	6230	Loan Principal	156,325	-	-	-	
08	507	6500	2014 Certificates of Obligation - Principal	430,000	450,000	465,000	15,000	
08	507	6510	2014 Certificates of Obligation - interest	576,663	559,463	541,463	(18,000)	
08	507	6600	Bond Insurance Premium	956	956	956	0	
08	507	6630	Agent Fee	250	250	250	-	
Expenditure Total:				**1,220,951**	**1,060,281**	**1,056,096**	**(4,185)**	**-0.39%**
Excess Revenue				23,656	-	-	-	
			Taxable Values	740,318,482	782,478,443	840,027,802	57,549,359	7.35%
			Debt Service Rate	0.085077	0.135380	0.125721	(0.009659)	-7.13%

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 estimated revenue is $373,994 which is a 4.0% increase over FY2018 annualized revenues. The budget includes $584,000 of expenditures. This is a $260,000 or 80.25% increase from the FY2018 Budget.

It should be noted that the Street Fund budget shows the use of some of the surpluses from prior years. The Capital project included for FY2019 will be funded from the fund balance or reserve for this fund. The fund balance at the end of FY2018 is estimated to be $1 million.

TOWN OF HORIZON CITY
STREET FUND
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)	Percentage
Revenues								
06	400	4040	Street Fund Sales Taxes	338,133	324,393	373,994	49,601	
06	400	4420	Interest Income	1,349	-	-	-	
06	400	4600	Prior Year Fund Surplus			210,006		
Revenue Total:				**339,482**	**324,393**	**584,000**	**49,601**	**15.29%**
Expenditures								
06	504	5140	Street Maintenance Contract	1,160	71,837	200,000	128,163	
06	504	5160	City Engineer	-	13,635	50,000	36,365	
06	504	5220	Materials & Supplies	-	-	-	-	
06	504	5230	Street Signs	5,911	17,000	17,000	-	
06	504	5290	Street Lights	-	12,000	12,000	-	
06	504	5410	Contract Labor	3,225	22,000	22,000	-	
06	504	5500	Maintenance Surfaces	7,659	20,000	20,000	-	
06	504	5610	Rents - Equipment	-	-	5,000	5,000	
06	504	5710	Miscellaneous Expense	-	3,000	3,000	-	
06	507	6330	Engineer- Construction Development and Supervision	21,550	36,365	75,000	38,635	
06	507	6340	Construction-Contracted	-	128,163	175,000	46,837	
06	507	6350	Capital Projects - Project Management	-	-	5,000	5,000	
Expenditure Total:				**39,504**	**324,000**	**584,000**	**260,000**	**80.25%**

Transportation Reinvestment Zone Fund

The Zone was established to help fund road improvement projects. The project for which this fund was established has been completed. This is the first year that the capture value (increased property values) of the zone has been positive. El Paso Central Appraisal District has certified a capture value of $8,070,654. Taxes on this value will be recorded in this fund and used for future payments on the Town obligated portion of the construction costs for Eastlake Phase 2. The Town is to begin payments in FY2020.

The state Tax Code restricts the amount of the capture value that can be used for calculating the associated revenue. Therefore the budget includes a transfer from the General Fund in order to gain the benefit of the full capture value.

TOWN OF HORIZON CITY

TRANSPORTATION REINVESTMENT ZONE FUND

BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)	Percentage
Revenues								
13	400	4010	Current Year Taxes	-	-	24,682	24,682	
13	400	4100	Delinquent Taxes	-	-	-	-	
13	400	4420	Interest Income	73	-	-	-	
13	400	4570	Transfers from Other Funds	37,864	-	15,006	15,006	
Revenue Total:				**37,937**	**-**	**39,688**	**39,688**	
Expenditures								
13	507	6060	Transportation Reinvestment Zone	-	-	-	-	
13	507	6330	Engineer-Construction and Development	3,862				
13	507	6350	Capital Projects - Project Management	13,120				
13	507	6390	Land and Land Rights	1,500				
				-	-	-	-	
Expenditure Total:				**18,482**	**-**	**-**	**-**	
Excess Revenue				19,455	-	39,688	39,688	
			Taxable Values	-	-	5,019,116	5,019,116	
			TRZ Rate			0.491756	0.491756	

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Special Event Fund

Due to the success of the 30th Anniversary Celebration Staff believes Council should consider an annual event of some kind around the 4th of July. A budget of $25,000 has been established in order to go forward with this recommendation. It is expected that the event will be scaled back some from the 30th Anniversary event.

TOWN OF HORIZON CITY
SPECIAL EVENT FUND
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)	Percentage
Revenues								
12	400	4410	Donations	-	-	5,000	5,000	
12	400	4420	Interest Income	-	-	-	-	
12	400	4570	Transfers from Other Funds	-	-	20,000	20,000	
Revenue Total:				**-**	**-**	**25,000**	**25,000**	
Expenditures								
12	505	5724	Special Events	-	-	25,000	25,000	
				-	-	-	-	
Expenditure Total:				**-**	**-**	**25,000**	**25,000**	
Excess Revenue				-	-	-	-	

ECONOMIC DEVELOPMENT FUND

The Economic Development Fund is designated to be used to foster economic growth in the City. It is self-funded by 0.25% sales tax as determined by a voter referendum. The budget includes $373,994 of revenue and planned expenditures of $373,994. The revenue level is expected to increase by $49,601 based on a 4% increase over FY2018 annualized revenue. The funds are to be held for use as determined by the Economic Development Corporation and approved by the City Council. Current planning includes efforts in Horizon City to attract new investment, retain and expand businesses, and support a collaborative project with the University of Texas at El Paso to create a business incubation and proof of concept hub.

TOWN OF HORIZON CITY
ECONOMIC DEVELOPMENT CORPORATION
BUDGET 2018-2019

Fund	Dept	Acct	Description	FY2017 Actuals	Revised FY2018 Budget	FY2019 Budget	Increase/ (Decrease)	Percentage
Revenues								
07	400	4050	Economic Development Fund SalesTaxes	338,133	324,393	373,994	49,601	
07	400	4420	Interest Income	3,136	-	-	-	
Revenue Total:				**341,269**	**324,393**	**373,994**	**49,601**	**15.29%**
Expenditures								
07	501	5010	Salaries	1,635	85,000	87,221	2,221	
07	501	5030	Payroll Taxes	125	6,503	6,672	170	
07	501	5040	Retirement Benefits	-	5,100	5,172	72	
07	501	5050	Group Health	-	7,200	6,523	(677)	
07	501	5070	Training	1,858	3,800	3,800	-	
07	501	5080	Travel	1,995	3,500	3,500	-	
07	501	5090	Unemployment Taxes - Texas	44	90	162	72	
07	501	5200	City Attorney	9,418	25,000	16,042	(8,958)	
07	501	5250	Office Supplies	-	500	515	15	
07	501	5270	Employee Candidate Testing	53				
07	501	5320	Dues	-	1,000	1,500	500	
07	501	5350	Insurance - Workmen's Comp	-		306	306	
07	501	5360	Insurance - Liability	-		346	346	
07	501	5410	Contract Labor	34,323	30,000	21,359	(8,641)	
07	501	5590	Telephone & Communications	-		600	600	
07	501	5640	Software Licensing & Maintenance Fees	2,035	2,275	2,275	-	
07	501	5700	Bank Charges	-	-	-	-	
07	501	5710	Miscellaneous Expense	250				
07	501	5720	Public Relations	47,333	10,000	10,000	-	
07	501	5735	Investor Relations	-	3,000	3,000	-	
07	507	7010	Projects - EDC	-	121,000	205,000	84,000	
Expenditure Total:				**99,068**	**303,968**	**373,994**	**70,026**	**18.72%**
Excess Revenue				**242,200**	**20,425**	**-**	**(20,425)**	

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 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 2019-2021. Approval of the update occurred on September 11, 2018.

RESOLUTION

WHEREAS, the Town of Horizon City is required to hold a public hearing on a proposed three-year Capital Improvement Program (CIP) annually in accordance with section 5.08 of the City Charter (" Three Year CIP "); and

WHEREAS, this proposed Three Year CIP for 2019-2021 (the "2019-2021 Master CIP") includes project funded through the 2014 issuance of certificates of obligation (2014 C.O.s) ("2014 CIP"); and other street and right-of-way improvements and drainage improvements funded by the Town's street maintenance funds, other funding sources and some projects that are unfunded ("Other Capital Projects"), and park improvements and municipal facilities approved on May 9, 2018 which will be funded by additional public finance issuances and other available funding through future issuances ("2018 CIP"); and

WHEREAS, the City Council desires to add and establish procedures for the development and implementation of the new 2018 CIP program that includes park improvements, municipal facilities and TXDOT project matches that will be funded in future years; and

WHEREAS, the CIP projects in this 2019-2021 Master CIP include Other Capital Projects that are 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 CIP projects listed in this 2019-2021 Master CIP are completed in a timely manner; and

WHEREAS, the City Council desires to reaffirm the procedures to consider modifications to the 2014 CIP project listing during the implementation of the 2019-2021 Master CIP; and

WHEREAS, The City Council desires to ensure that a 3-year plan in the 2019-2021 Master CIP includes future unfunded 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 has held a public hearing on a proposed three-year 2019-2021 Master Capital Improvement Program (CIP) plan on September 11, 2018 required to be approved annually in accordance with section 5.08 of the Town of Horizon City Charter.

2. That the City Council adopts the 2019-2021 Master Capital Improvement Program as proposed in Attachment A.
3. That Town staff will present an update to the 2014 CIP and 2018 CIP projects listed in this 2019-2021 Master CIP at least twice a year to the City Council.
4. That the projects in the 2014 CIP continue to be the highest priority projects for the Town.
5. That, in the event a 2014 CIP project requires additional funding to carry out the project goals and objectives, the Mayor shall recommend funding from within the 2014 CIP program.
6. That, in the event, a 2014 CIP project is deemed unfeasible, the Mayor shall recommend to Council that it delete the project from the 2014 CIP.
7. That, in the event a project is deleted from the 2014 CIP, 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 CIP 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 from the 2014 CIP 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 from the 2014 CIP 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 from the 2014 CIP be used to retire debt.
8. That, in the event a project or projects in the 2014 CIP 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.
9. That, with regard to the 2018 CIP projects, the City establishes the following procedures:
    a. that, in the event a 2018 CIP project requires additional funding to carry out the project goals and objectives, the Mayor shall recommend funding from within the 2018 CIP.
    b. that, in the event, a 2018 CIP project is deemed unfeasible, the Mayor shall recommend to Council that it delete the project from the 2018 CIP program and make recommendations to Council based on the same criteria as set forth for 2014 CIP in paragraph 7 above.

[Signatures on following page]

PASSED AND ADOPTED this 11th day of September, **2018**.

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

Teresa Quezada
CIP Manager

MASTER CAPITAL IMPROVEMENT PROGRAM
FY 2019 to FY 2021

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
Parkland Dedication Fees	Park Fees

FY 2019 – 2021 Funded Projects

Project Type	Project Name	Project Estimate	FY 2019	FY 2020	FY 2021	Funding Source(s)
STREET IMPROVEMENTS	Eastlake Construction (4)	19,055,090	N/A	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	**Complete**			FY 2014 C.O.s
STREET IMPROVEMENTS	Industrial Park Improvements – Phase 2 *	3,980,523	**Complete**			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
Project Type	**Project Name**	**Project Estimate**	**FY 2019**	**FY 2020**	**FY 2021**	**Funding Source(s)**

STREET IMPROVEMENTS	*Darrington Widening to 4 lanes (1), (3)*	*13,304,173*	**Complete**			FY 2014 C.O.s, STP & *CBI*
DRAINAGE IMPROVEMENTS	Darrington Drainage Improvements	1,993,427	**Complete**			FY 2014 C.O.s
DRAINAGE IMPROVEMENTS	Homestead Drainage Improvements	447,763	**Complete**			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	Upgrades to storm water ponds & rock wall construction	83,998	**Design & Construct**			FY 2014 C.O.s
STREET IMPROVEMENTS	Eastlake Improvements SRTS (2)	1,141,899	**Complete**			FY 2014 C.O.s & TAP
STREET IMPROVEMENTS	Ryderwood Extension	85,000	**Construct**			FY 2014 C.O.s
	Total Funded Projects	**45,862,502**				

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 2019 – 2021 Unfunded Projects

Project Type	Project Name	Project Estimate	FY 2019	FY 2020	FY 2021	FY2022 & 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			**2018 CIP**
RECREATIONAL FACILITIES	Corky Park Improvements including illumination and skate park	2,096,000	Design	Construct			**2018 CIP**
RECREATIONAL FACILITIES	Horizon Mesa Park improvements including illumination	1,172,000	Design	Construct			**2018 CIP**

Project Type	Project Name	Project Estimate	FY 2019	FY 2020	FY 2021	FY2022 & Beyond	Funding Source(s)
RECREATIONAL FACILITIES	New Municipal Ball Park	4,273,000		Land Acq. & Design	Construct		**2018 CIP**
RECREATIONAL FACILITIES	Benton/Ryderwood Dog Park	787,000		Design	Construct		**2018 CIP**
RECREATIONAL FACILITIES	Horizon Blvd. Path Solar Lighting & Ensor/Welch path bollard lighting	615,000		Design	Construct		**2018 CIP**
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 & 2018 CIP**
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
MUNICIPAL FACILITIES	Municipal Facilities - Police Facilities and City Hall	TBD	**Design**	**Construct**	**Construct**		**2018 CIP**
STREET IMPROVEMENTS	School Zone Upgrades	TBD					TBD
STREET IMPROVEMENTS	Darrington Illumination	TBD					TBD

Project Type	Project Name	Project Estimate	FY 2019	FY 2020	FY 2021	FY2022 & Beyond	Funding Source(s)
STREET IMPROVEMENTS	Sidewalk Construction on Arterials & Collectors	TBD					TBD
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
	Total	**97,512,000**					

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 and 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.