



City of Breckenridge, Texas



Annual Budget 2017-2018

**CITY OF BRECKENRIDGE
PROPERTY TAX INFORMATION**

RECORDED VOTE

The City Commission voted to adopt the 2017-18 budget as follows:

Mayor Jimmy McKay	YES
Russell Blue	YES
Rob Durham	YES
David Wimberley	YES
Mayor Pro Tem Tom Cyprian	YES

PROPERTY TAX REVENUE STATEMENT - COMPARING 2017-18 TO 2016-17

The 2017-18 Budget is projected to generate \$110,068 more property tax revenue than the 2016-17 budget

COMPARATIVE PROPERTY TAX RATES

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Effective Rate	\$ 0.89028	\$ 1.00484	\$ 1.01942
Effective M&O Rate	\$ 0.72903	\$ 0.81103	\$ 0.77678
Rollback Rate	\$ 0.96996	\$ 1.12065	\$ 1.06310
Debt Rate	\$ 0.32517	\$ 0.38120	\$ 0.35194
Adopted Rate	\$ 0.94000	\$ 1.04000	\$ 1.03650

CITY DEBT OBLIGATIONS SECURED BY PROPERTY TAXES

The total debt secured by city taxes totals \$ 9,938,000.

THE ABOVE INFORMATION MAY BE FOUND INCLUDED IN A COMPLETE COPY OF THE 2017-18 BUDGET ON THE WEBSITE AT www.breckenridgetx.gov

CITY OF BRECKENRIDGE
CITY OFFICIALS



MAYOR

Jimmy McKay



MAYOR PRO TEM/
COMMISSIONER PLACE 4

Tom Cyprian



COMMISSIONER PLACE 1

Russell Blue



COMMISSIONER PLACE 2

Rob Durham



COMMISSIONER PLACE 3

David Wimberley



CITY MANAGER

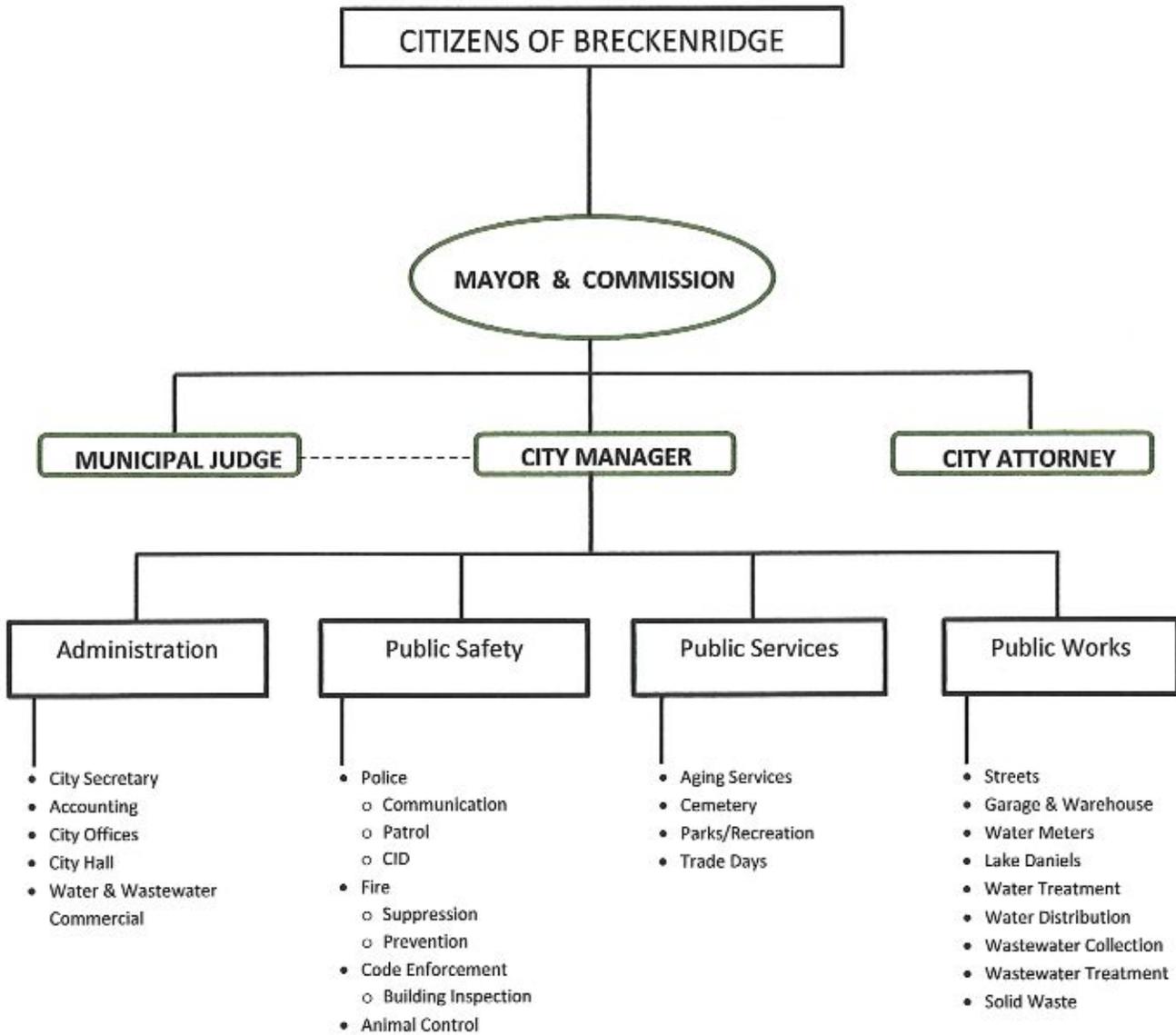
Andy McCuiston



CITY SECRETARY/
FINANCE OFFICER

Heather
Robertson-Caraway

CITY OF BRECKENRIDGE, TEXAS ORGANIZATIONAL CHART 2017-2018



- Elected Officials
- Appointed by Mayor & Commissioners
- Governmental Functions
- Departments

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12	City Manager	31	Aging Services Program
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20	Police		
21	Animal Welfare		

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70	Water & Wastewater Commercial	74	Water Distribution
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00	Sanitation Revenue	90	Non-Departmental
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EQUIPMENT REPLACEMENT FUND 111**GENERAL DEBT SERVICE FUND 198****REVENUE DEBT SERVICE FUND 199****SPECIAL FUNDS:**

105	Fire Department Special Fund	116	Breckenridge Park Fund
106	Cemetery Trust Fund	130	Police Department Special Fund
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City of Breckenridge

September 5, 2017

Honorable Mayor and Commission
City of Breckenridge
Breckenridge, Texas

Mayor and Commission:

Transmitted herewith is the proposed business plan and budget for the City of Breckenridge for the fiscal year 2017-18. The document represents our work plan for the upcoming year with the related funding sources. In the context of an uncertain international, national, state and local economy due to oil and gas, financial issues, post-election issues, and intrusive federal and state governments, we are presenting a balanced budget that maintains current service levels.

The Mission Statement, Values statements, and the Strategic Goals have been developed through discussions with the Mayor, City Commission members, city staff, professional staff, and community members over the past five-year period. Several of the capital projects currently under construction, just completed, or about to start have been planned since the 1990s. The need for some of the improvements have been recognized more recently such as the new accounting software, the Geographical Information System, updating the City Charter for the first time since 1954, demolishing sub-standard houses, the parks projects, and up-grading city equipment. Planning is not just an annual effort for this community, but is an on-going effort for all of us.

MISSION STATEMENT

Giving the best there is in us to make our town the best it can be.

VALUES

Corporate Culture – We value others, and we value each other. How we treat people matters.

Service Perspective – The key to improving the quality of life in Breckenridge is seeing the city through the citizens' eyes.

Personal Accountability – We have been given positions of trust. What we do is important. We have confidence in ourselves that we can do what needs to be done and do it right.
Hold us accountable.

Unity Model – We honor diversity, but we look for commonalities, not differences, as we strive for unity.

STRATEGIC GOALS

Safety and Security

- Ensure public safety and public health in the community

Leadership and Financial

- Adopt and follow sound business practices and financial policies

Capital Improvements and Economic Development

- Maintain the city's infrastructure and strengthen economic development in the city

Quality of Life

- Enhance the quality of life in Breckenridge

Forward Planning

- Develop sustainable multi-year plans for present and future generations

THE BUDGET PROCESS

The budget process began with departmental review of current year activities and submission of proposed plans and financial needs for the upcoming year. These combined into fund budgets for preliminary review by the City Manager. After evaluating revenue projections, departmental requests and programs, the adjusted budget is being presented to the City Commission. The Commission received the first pass at the budget on July 12th and, after a series of work sessions and public hearings, the final budget will be presented for adoption on September 05, 2017.

PRIORITIES

- Maintaining service levels with limited resources
- Moving all capital projects forward
- Bringing grant projects to completion
- Restoring cash and fund balance reserves

MAJOR CONSIDERATIONS

- **A Depressed oil field economy** is the fundamental cause for a loss of jobs and tax base from the area and is not expected to improve significantly in the short-term.
- **Sales tax collections** remain in the 2011-12 year range.
- **Utility revenues** are still low with irregular weather patterns of low temperatures and rain at the end of June and August reducing water sales. There is also pressure to decrease rates.
- **Personnel issues** include a 6% raise for the Fire Department with 3% Cost of Living raises for the rest of the employees and no new positions budgeted. Budget includes an increase of \$92,000 or 22% for health insurance with the employees having out-of-pocket increases of \$500, and they will pay 30% of medical expenses instead of 20%. The city's contribution to TMRS remains at 9%.
- **Capital projects** totaling \$5.9 million to be completed in 2018 plus the Texas Department of Transportation highway projects.

GENERAL FUND

- **Ad valorem tax rate** – Certified property values have been received from the Appraisal District. The budget has been developed based on appraised values which are marginally higher than last year and includes
 - new taxable property values of \$381,540
 - minerals property value increases of \$1,717,493
 - personal property value increases of \$850,980
 - an effective rate of \$1.01942
 - a roll-back rate adjusted for sales tax of \$1.06310
 - a debt service rate of \$0.35194
 - a recommended decrease in the tax rate from \$1.04000 to \$1.03650

- a decrease in debt service rate and an increase in collection rate allows a \$123,621 increase for maintenance and operations
- **Sales taxes** – On track for second consecutive annual decline, trends indicate the decrease may have bottomed out. For 2017-18 sales taxes are projected to increase by 7.5% over projected 2016-17 collections. The 380 Agreement with Action Properties (developer of the old Wal-Mart building) will require the city to rebate back to Action Properties 60% of 1% of the annual sales taxes paid up to a total of \$325,000 or for ten years by the four (4) businesses in that building starting in February 2018. The rebate is conservatively estimated at \$25,000 for 2017-18.
- **City Manager** – The Reduction-in-Force funding of \$40,000 in 2016-17 was funded in the City Manager’s budget. An end-of-year budget adjustment will reallocate funds to the appropriate departments. The budget declined in 2017-18 due to elimination of that non-reoccurring item.
- **City Secretary/Finance Officer** – The budget increase is due to recodification of the Code Book necessitated by the charter amendment election in 2017 and appraisal district fee increases.
- **Public Works Director** – The hiring of the new Public Works Director in 2017 strengthened our management team. Budget increased to allow purchase of geo-phones for leak detection.
- **Accounting** – Decreased in 2017-18 due to reduction in non-reoccurring expenditures to purchase new accounting software in 2016-17.
- **City Offices** – Increased to allow for purchase of air conditioner unit replacement.
- **Animal Welfare** – Increased due to probationary period increases and for overtime.
- **Fire** – Increased in 2017-18 due to under-budgeted wages and benefits in 2016-17.
- **Aging Services** – Decreased due to two part-time positions replacing one full-time position.
- **Garage/Warehouse** – Decreased in 2017-18 due to reduction in non-reoccurring expenditures for fencing costs in 2016-17.
- **Non-departmental** – Increased due to \$22,000 or 44% increase in ambulance contract.
- **Fund Balance** – The beginning fund balance in the General Fund for 2016-17 declined due to a planned decrease. In 2016-17, revenue is down due to sales tax, and expenditures are up due to legal fees, excess advertising fees due to the charter amendment election, and under-budgeting the Fire Department. The ending 2017-18 fund balance of \$229,160 is an improvement over the budgeted 2016-17 ending fund balance. The policy calls for maintaining a cash balance of not less than two-months of operating expenditures which would be in the \$650,000 range. Staff will continue to work to rebuild reserves to that level.

WATER FUND

- **Revenue** –The anticipated reimbursement for the engineering fees on the Parks Street project of \$230,000 will have a significant impact on 2016-17 cash receipts. Water sales in 2017-18 are expected to remain at 2016-17 levels.
- **Water/Wastewater Commercial** – Increased due to adding a part-time position.
- **Water Treatment** – Decreased due to paying off the clarifier note in 2016-17 and from the planned savings from blending water from Lake Daniels with water from Hubbard Creek Lake.
- **Non-departmental** – Increased due to paying city’s portion of TxDOT projects, debt service, and Equipment Replacement Fund transfers.
- **Cash balance** – Receipt of the \$230,000 reimbursement from Rural Development for the engineering fees on the Parks Street project will bring the balance up to \$291,917 and significantly improve it. Based on the reserve policy, the cash balance should be around the \$350,000 level. Staff will continue to work to build reserves to that level.

WASTEWATER FUND

- **Revenue** – Budgeted at the same level as 2016-17
- **Wastewater Treatment** – Decreases due to maintenance cost reductions as a result of the \$1.2 million Wastewater Treatment Plant rehab project and paying off the Vactor note. Increases due to the cost of two new aerators, General Fund transfers, and Equipment Replacement Fund transfers. Net decrease in expenditures for the fund is \$138,600.
- **Cash balance** – The cash balance of \$142,531 is in line with the reserve policy.

SANITATION FUND

- **Revenue** – With the renegotiation of the solid waste contract, a number of changes impact revenue. The city will begin collecting for commercial accounts starting August of 2017 which will increase revenue. The General Fund will begin collecting additional franchise fees on that revenue.
- **Sanitation rates** will remain the same for residential service, but increase 4% for commercial customers to cover franchise fees charged by the city. The city will begin billing commercial customers in August of 2017.
- **Solid Waste Station** – The cost to the city for residential service will decrease due to a reduced rate negotiated in the new contract, but the rate reduction will not be passed on to the customers. This will allow the city to possibly maintain the current rates for the next three years without increasing the rate to the residential customers. Funding will be maintained for community clean-up of sub-standard houses and the monofill.
- **Cash balance** – The cash balance of \$52,541 is inadequate under the policy which requires it to be in the \$90,000 range. Staff will continue to work to rebuild it to that level.

BRECK TRADE DAYS

- **Breck Trade Days** – The animal section was added to Trade Days last year with some success. A Farmer's Market is now held weekly on the Trade Days grounds as well. A slight increase in vendors has been experienced in 2016-17 with hopes for more as we plan to stay with it for the long-haul.
- **Revenue** – Transfers from the utility funds will continue to subsidize the fund in 2017-18 at a decreased level of \$15,000 from each fund.
- **Expenditures** – No new capital expenditures are planned in 2017-18.
- **Cash balance** – The cash balance of \$54,555 includes funds restricted for advertising in the amount of \$10,000.

DEBT SERVICE

- **General Debt Service** – General debt service is paid from a portion of the property tax rate and will remain about the same as last year at \$558,251.
- **Revenue Debt Service** – Revenue debt service will pay \$145,090 of the City's debt in 2017-18.

CAPITAL IMPROVEMENTS FUND

- **Water Fund Project (\$2,400,000)** – Completed in 2016-17. City will now be able to blend water from Lake Daniels with water from Hubbard Creek Lake with a reduction in operating costs of \$50,000 due to reduced transmission charges, water purchases, and treatment costs. The variable speed controls will reduce hammering of the water lines reducing line breaks and water loss.

- **Wastewater Fund Project (\$1,200,000)** - After re-bidding and rejecting twice, the engineers are conducting a negotiated bid on the project. The project is now expected to be awarded in September 2017. Available funding will provide for rehabilitation of the existing clarifier and sludge pit, new pumps and motors, and additional mechanical and electrical improvements.
- **Parks/Lindsey Streets Project (\$5,400,000)** – Project will replace \$1.2 million in water and sewer lines and \$4.2 million in roads and storm drains. Maintenance in that 20 block area will be minimized for many years. Savings on maintenance in that area will be re-directed to other areas.
- **Street Maintenance Fund** - \$850,000 was spent on street maintenance in 2016-17. Most of those overlays were made on streets that have had water lines replaced. A few streets that could not be patched any longer were overlaid. Work on those streets has reduced maintenance requirements for many years and improved drainage as well. Savings on maintenance on those streets will be re-directed to other areas.
- **Highways 180 East and 183 North and South** – The Texas Department of Transportation has three highway projects scheduled for Breckenridge. The City is required to pay 10% of the utility costs which will total \$153,200 in 2017-18. Replacement of those water lines dating back to the 1920s will reduce maintenance along those corridors.

SUMMARY

In summary, 2017-18 is expected to be better than the last two years, and will hopefully be the beginning of a trend in a positive direction. The city will be ending 2016-17 with a better than planned fund balance in the General Fund and an improved cash balance in the Water Fund which will put us in a better position starting 2017-18. As we continue to perform neglected maintenance from years past, we hope there are no surprises waiting for us.

Respectfully submitted,



Andy McCuiston, City Manager



CITY OF BRECKENRIDGE
2017-2018 BUDGET

SUMMARY OF RECEIPTS AND EXPENDITURES

All Funds

	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018
BEGINNING BALANCE	\$ 8,275,999	\$ 11,518,123	\$ 5,203,882	\$ 8,827,729
REVENUE				
Taxes	3,165,822	3,325,600	3,277,953	3,407,900
License & Permits	15,828	17,800	15,600	14,300
Charges for Services	3,393,474	3,470,000	3,433,900	3,455,900
Franchise Fees	414,987	438,500	407,500	416,000
Fines & Penalties	70,337	64,200	59,400	64,500
Grants/Intergovernmental	614,396	75,000	75,000	-
Other	86,530	42,400	405,617	45,400
Other Financing Sources	946,163	1,073,200	6,485,700	1,080,600
Total Revenue	8,707,537	8,506,700	14,160,670	8,484,600
TOTAL RESOURCES	16,983,536	20,024,823	19,364,552	17,312,329
EXPENDITURES				
Wages & Benefits	3,166,836	3,019,720	2,952,720	3,267,572
Supplies & Minor Equip	649,371	748,300	654,578	652,700
Repair & Maintenance	78,108	112,100	113,628	95,000
Prof & Contractual Serv	1,798,405	1,641,100	1,739,200	1,616,800
Utility Service	351,513	379,500	371,600	364,700
Mrkt, Print & Advertising	58,066	36,900	59,300	38,100
Dues, Travel & Training	47,877	45,000	44,568	43,800
Rentals/Leases	107,318	93,000	101,200	44,000
Capital Outlay	4,098,847	9,926,236	2,662,521	6,459,936
Other Financing Uses	1,182,565	1,653,508	1,837,508	1,830,041
Total Expenditures	11,538,906	17,655,364	10,536,823	14,412,649
GAAP ADJUSTMENT	(240,748)			
ENDING FUND BALANCE	\$ 5,203,882	\$ 2,369,459	\$ 8,827,729	\$ 2,899,680

	General Fund	General Debt Service	Water/Wastewater/Sanitation Funds	Trade Days Fund	Revenue Debt Service	Equip Repl/Cap	Special Rev/Trust/Agency	Total All Fund Types
BEGINNING BAL	\$ 275,532	\$ 762,322	\$ 562,789	\$ 50,955	\$ 28,984	\$ 6,584,154	\$ 562,993	\$ 8,827,729
Revenues	3,220,200	679,500	3,276,400	7,200	145,500	220,200	(159,900)	\$ 7,389,100
Transfer In	650,000	-	-	36,000	-	255,300	154,200	\$ 1,095,500
Total Receipts	3,870,200	679,500	3,276,400	43,200	145,500	475,500	(5,700)	8,484,600
TOTAL AVAIL	\$ 4,145,732	\$ 1,441,822	\$ 3,839,189	\$ 94,155	\$ 174,484	\$ 7,059,654	\$ 557,293	\$ 17,312,329
Expenditures	3,916,572	563,251	2,268,600	39,600	145,090	6,366,936	21,000	13,321,049
Transfer Out	-	-	1,083,600	-	-	-	8,000	1,091,600
Total Disbmts	3,916,572	563,251	3,352,200	39,600	145,090	6,366,936	29,000	14,412,649
Incr (Decr) in Fund Balance	\$ (46,372)	\$ 116,249	\$ (75,800)	\$ 3,600	\$ 410	\$ (5,891,436)	\$ (34,700)	\$ (5,928,049)
ENDING BAL	\$ 229,160	\$ 878,571	\$ 486,989	\$ 54,555	\$ 29,394	\$ 692,718	\$ 528,293	\$ 2,899,680

Department	Projected 2016-2017	Proposed 2017-2018	Variance
General Fund			
11 Mayor & Commission	\$ 620	\$ 2,600	\$ 1,980
12 City Manager	161,800	165,500	3,700
13 City Secretary	150,300	143,000	(7,300)
14 Public Works Director	68,500	78,600	10,100
15 Accounting	130,200	117,500	(12,700)
18 City Offices	60,700	63,700	3,000
19 City Hall	16,500	17,300	800
20 Police	1,017,000	1,099,200	82,200
21 Animal Welfare	143,200	157,600	14,400
24 Municipal Court	70,500	85,000	14,500
25 Fire	638,600	691,972	53,372
31 Aging Services Program	122,100	142,000	19,900
32 Cemetery	92,000	97,000	5,000
33 Parks & Recreation	212,700	251,000	38,300
43 Street Dept.	399,000	388,800	(10,200)
44 Garage & Warehouse	33,300	18,700	(14,600)
90 Non-Departmental	383,500	397,100	13,600
Total General Fund	\$ 3,700,520	\$ 3,916,572	\$ 216,052
Water Fund			
70 Water & Wastewater Commercial	\$ 53,800	\$ 69,300	\$ 15,500
71 Water Meters	113,600	116,800	3,200
72 Lake Daniels	8,700	4,900	(3,800)
73 Water Treatment Plant	716,400	693,400	(23,000)
74 Water Distribution	302,200	342,900	40,700
90 Non-Departmental	541,400	743,400	202,000
Total Water Fund	\$ 1,736,100	\$ 1,970,700	\$ 234,600
Wastewater Fund			
76 Wastewater Collection	\$ 318,900	\$ 223,800	\$ (95,100)
77 Wastewater Treatment	378,100	296,400	(81,700)
90 Non-Departmental	293,600	335,000	41,400
Total Wastewater Fund	\$ 990,600	\$ 855,200	\$ (135,400)
Sanitation Fund			
42 Solid Waste Station	\$ 514,700	\$ 521,100	\$ 6,400
90 Non-Departmental	-	5,200	5,200
Total Sanitation Fund	\$ 514,700	\$ 526,300	\$ 11,600

Department	Projected 2016-2017	Proposed 2017-2018	Variance
Trade Days Fund			
30 Trade Days	\$ 34,194	\$ 39,600	\$ 5,406
Total Trade Days Fund	\$ 34,194	\$ 39,600	\$ 5,406
Recap of Funds			
Total General Fund	\$ 3,700,520	\$ 3,916,572	\$ 216,052
Total Water Fund	1,736,100	1,970,700	234,600
Total Wastewater Fund	990,600	855,200	(135,400)
Total Sanitation Fund	514,700	526,300	11,600
Total Trade Days Fund	34,194	39,600	5,406
Total of all Funds	\$ 6,976,114	\$ 7,308,372	\$ 332,258

WATER FUND

74 Water Distribution	\$ 60,000
102 74 7215 Shop and Plant Equip Purchase Additional cost Walker Sayle elevated Storage tank	
90 Non-Departmental	
102 90 9005 Transfer to Capital Improvement Fund City's portion of TXDoT projects on Hwy 180 E, Hwy 183 S, and Hwy 183 N	<u>153,200</u>
Total Water Fund	<u>\$ 213,200</u>

WASTEWATER FUND

77 Wastewater Treatment Plant	
103 77 7230 System Improvements Purchase Additional aerators for racetrack	\$ 25,000
Total Wastewater Fund	<u>\$ 25,000</u>

SANITATION FUND

42 Solid Waste Station	
104 42 5544 Contractual Services Will provide for maintenance of monofill cell and for community cleanup. Additional cells will be required to complete community cleanup of substandard houses. Expect an additional \$30,000 in 2017-18	<u>\$ 15,000</u>
Total Sanitation Fund	<u>\$ 15,000</u>

TOTAL	<u>\$ 253,200</u>
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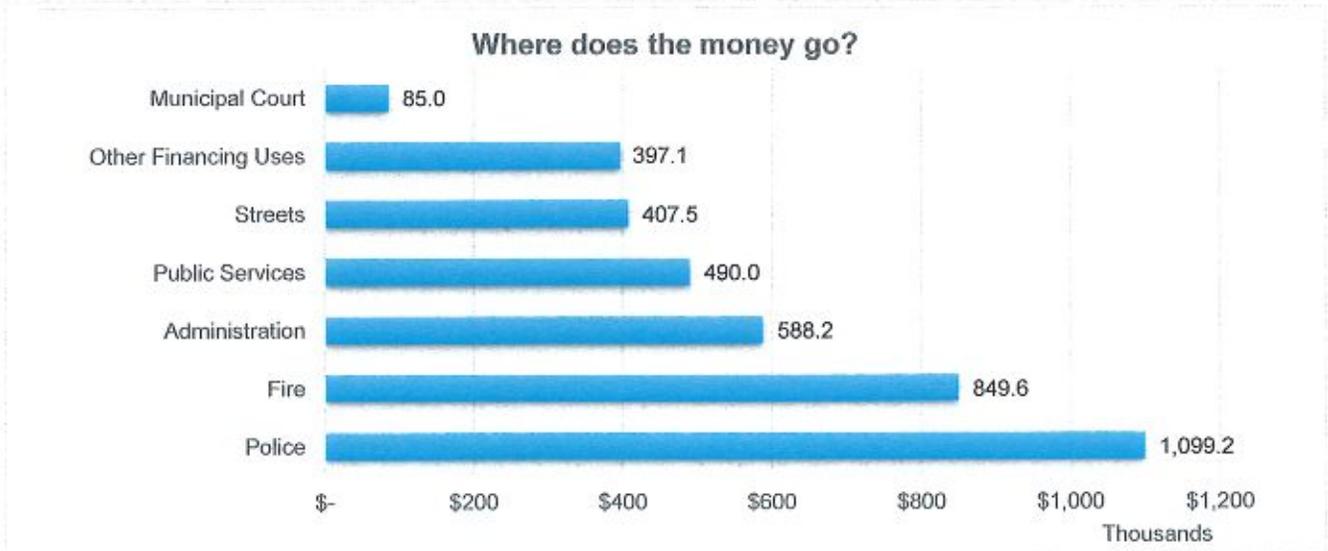
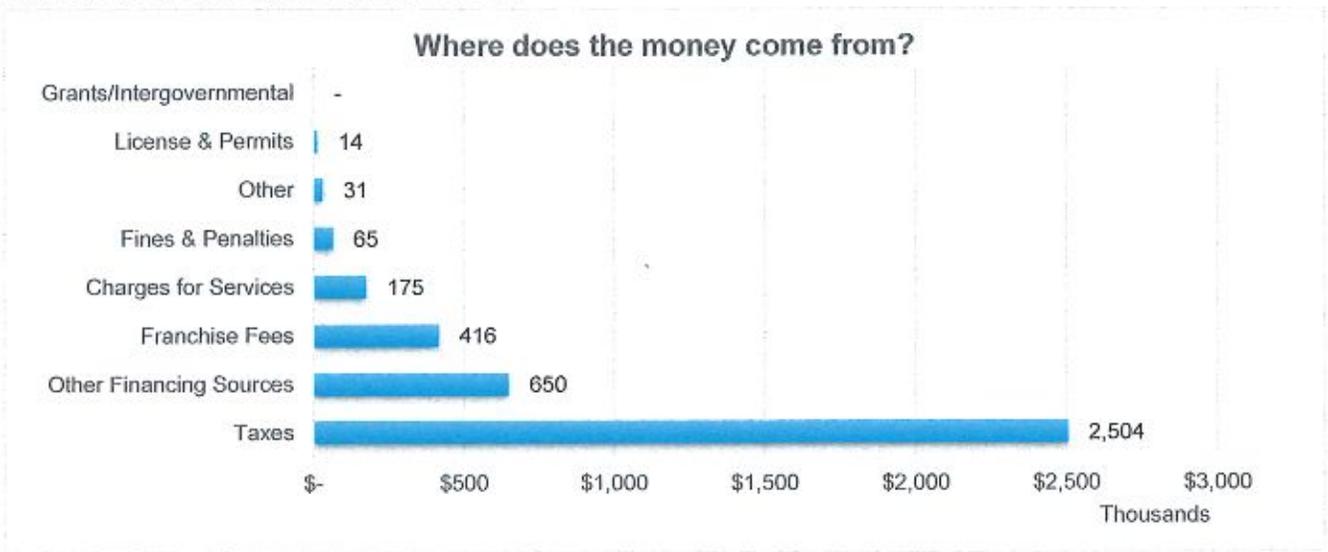
General Fund

The General Fund is the chief operating fund of a local government and is used to account for all financial resources except those required to be accounted for in another fund. The General Fund for the City of Breckenridge is used to account for revenues and expenditures that are related to general governmental services such as administration for City Management, Accounting, and Public Works, the Public Safety departments of Police, Animal Welfare, Municipal Court, and Fire; Public Services which include Parks, Aging Services, and Cemetery; Streets; and Non-Departmental Services.

Revenues

Property taxes and sales taxes provide 76.5% of the General Fund operating revenue. Ad Valorem tax revenue for 2017 is based on a tax rate of \$1.03650. Property valuations for oil and minerals increases by 46.1% or \$1,717,493 and for personal property increased by 2.5% or \$850,980, and property values increased by \$381,540 due to new taxable properties. The sales tax rate is 8.25%. Due to the decline in oil field activity and the uncertainty in the economy, sales tax revenue has declined again in 2016-17, but is expected to rise slightly in 2017-18.

Property tax rates trended downward until last year: from \$1.04 in 2011 to \$1.01 in 2012 to \$0.89 in 2013 to \$0.86183 in 2014 to \$0.94 in 2015 to \$1.04 in 2016 to \$1.03650 in 2017.





CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

General Fund

	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018
BEGINNING FUND BALANCE	\$ 508,445	\$ 82,799	\$ 208,259	\$ 275,532
Receipts				
Taxes	2,329,679	2,414,000	2,365,093	2,519,900
License & Permits	15,828	17,800	15,600	14,300
Charges for Services	179,984	179,500	163,400	174,600
Franchise Fees	414,987	438,500	407,500	416,000
Fines & Penalties	70,337	64,200	59,400	64,500
Grants/Intergovernmental	44,564	-	-	-
Other	53,902	22,800	91,300	30,900
Other Financing Sources	300,000	665,500	665,500	650,000
Total Receipts	3,409,281	3,802,300	3,767,793	3,870,200
TOTAL CURRENT RECEIPTS	3,409,281	3,802,300	3,767,793	3,870,200
TOTAL FUNDS AVAILABLE	3,917,726	3,885,099	3,976,052	4,145,732
Expenditures				
Administration	672,610	620,300	588,620	588,200
Police	997,568	1,084,100	1,017,000	1,099,200
Municipal Court	72,937	78,700	70,500	85,000
Fire	826,565	729,400	781,800	849,572
Streets	449,645	435,800	432,300	407,500
Public Services	542,372	490,920	426,800	490,000
Non-Departmental	388,359	344,800	383,500	397,100
Total Expenditures	3,950,056	3,784,020	3,700,520	3,916,572
TOTAL CURRENT EXPENDITURES	3,950,056	3,784,020	3,700,520	3,916,572
NET INCR (DECR) IN FUND BALANCE	(540,775)	18,280	67,273	(46,372)
GAAP ADJUSTMENT	240,589			
ENDING FUND BALANCE	\$ 208,259	\$ 101,079	\$ 275,532	\$ 229,160

CITY OF BRECKENRIDGE

FUND REVENUES BY SOURCE

General Fund

GENERAL FUND REVENUE	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Taxes				
4005 Current Taxes	\$ 871,956	\$ 875,200	\$ 962,193	\$ 998,800
4007 Delinquent Taxes	327,644	320,000	280,000	320,000
4009 Penalties & Interest	51,423	47,000	50,000	47,000
4029 City Sales Tax	832,420	900,000	820,000	882,300
4031 Mixed Beverage Tax	3,875	3,800	3,500	3,800
4034 Property Tax Reduced by Sales	200,361	220,000	205,000	220,000
4036 Hotel/Motel Tax	42,000	48,000	44,400	48,000
Total Taxes	2,329,679	2,414,000	2,365,093	2,519,900
License & Permits				
4101 Building Permits	4,244	5,000	4,200	3,500
4102 Plumbing Permits	1,295	2,000	2,600	1,500
4103 Electrical Permits	4,434	4,000	4,000	3,500
4101 Gas Permits	1,400	1,200	1,200	1,200
4108 Beer Licenses	585	600	400	600
4109 Gaming Machine License	-	-	-	-
4114 Dog Licenses/Pound Fees	3,870	5,000	3,200	4,000
Total License & Permits	15,828	17,800	15,600	14,300
Charges For Services				
4213 Oil & Gas Inspections	1,205	1,200	1,200	1,200
4218 Zoning Application Fees	300	500	100	300
4219 Cemetery - Sales & Perpetual Care	15,106	12,000	4,500	12,000
4222 Service Fees - County - Fires	50,000	50,000	50,000	50,000
4223 Service Fees - County - Radio	36,000	36,000	36,000	36,000
4225 Contributions A/S Program (City)	19,783	18,000	18,000	18,000
4226 Donations A/S Meals (COG)	3,952	3,500	1,000	3,500
4227 Swimming Pool Receipts	16,142	20,000	16,000	16,000
4228 County Contributions A/S	25,000	25,000	25,000	25,000
4232 Lifeguard Training	3,600	2,300	1,200	3,600
4233 Swimming Lessons	1,636	1,500	1,500	1,500
4234 Pavilion Rental	1,700	1,500	1,500	1,500
4235 Pool Rental	4,200	6,000	6,000	4,500
4236 Police Salaries Reimbursement	1,360	2,000	1,400	1,500
Total Charges For Services	179,984	179,500	163,400	174,600
Franchise Fees				
4401 Gross Receipts Electric	292,495	300,000	300,000	295,000
4402 Franchise Fee Garbage	7,488	7,500	7,500	20,000
4403 Gross Receipts Gas Franchise	50,419	65,000	50,000	50,000
4404 Telecommunications Franchise Fee	30,657	33,000	30,000	31,000
4405 Gross Receipts TV Cable Co. 5%	33,928	33,000	20,000	20,000
Total Franchise Fees	414,987	438,500	407,500	416,000

CITY OF BRECKENRIDGE

FUND REVENUES BY SOURCE

General Fund

GENERAL FUND REVENUE	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Fines & Penalties				
4500 Municipal Court	49,353	45,000	45,000	45,000
4501 Municipal Court Security Fee	1,603	1,400	1,200	1,500
4502 Child Safety Fund - Traffic Offense	2,254	2,200	800	2,200
4505 Misc. Court Fees	16,298	15,000	12,000	15,000
4506 Judicial Efficiency - Time Payment	480	500	400	500
4507 Code Compliance Liens	349	100	-	300
Total Fines & Penalties	70,337	64,200	59,400	64,500
Grants/Intergovernmental				
4601 COG Title III C	44,564	-	-	-
4650 Capital Grants & Contribution	-	-	-	-
Total Grants/Intergovernmental	44,564	-	-	-
Other				
4720 Interest Income	814	800	600	800
4734 Misc. Revenue	1,071	1,000	43,000	500
4735 Charge Off Account - Bad Debts	152	-	-	-
4736 Cash Over/Short Account	33	-	-	-
4737 (LEOSE) Allocations	2,620	2,000	2,600	2,600
4738 Ins. Casualty Loss - Buildings	-	-	3,200	-
4739 Ins. Casualty Loss - Equipment	9,387	-	3,600	-
4741 Revenue in Lieu of Taxes Housing	-	1,000	2,100	-
4742 Non-Revenue Receipts	21,107	6,000	16,300	10,000
4745 Sale of Materials	27	-	-	-
4746 Cemetery Care & Contrib. Interest	10,683	2,000	6,100	9,000
4747 Royalty Income	8,008	10,000	13,800	8,000
Total Other	53,902	22,800	91,300	30,900
Other Financing Sources				
4900 Water Fund Transfer	150,000	391,900	391,900	350,000
4901 Waste Water Transfer Payments	150,000	273,600	273,600	300,000
Total Other Financing Sources	300,000	665,500	665,500	650,000
TOTAL GENERAL FUND REVENUE	\$ 3,409,281	\$ 3,802,300	\$ 3,767,793	\$ 3,870,200

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

General Fund

Department	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Mayor & Commission	\$ 341	\$ 2,900	\$ 620	\$ 2,600	-10.3%
City Manager	166,049	196,100	161,800	165,500	-15.6%
City Secretary/Finance Officer	125,013	129,200	150,300	143,000	10.7%
Public Works Director	100,596	71,100	68,500	78,600	10.5%
Accounting	202,560	142,300	130,200	117,500	-17.4%
City Offices	62,473	60,900	60,700	63,700	4.6%
City Hall	15,578	17,800	16,500	17,300	-2.8%
Police	997,568	1,084,100	1,017,000	1,099,200	1.4%
Animal Welfare	144,504	143,600	143,200	157,600	9.7%
Municipal Court	72,937	78,700	70,500	85,000	8.0%
Fire	682,061	585,800	638,600	691,972	18.1%
Aging Services	178,439	152,220	122,100	142,000	-6.7%
Cemetery	118,858	92,300	92,000	97,000	5.1%
Parks & Recreation	245,075	246,400	212,700	251,000	1.9%
Street Department	420,516	394,900	399,000	388,800	-1.5%
Garage & Warehouse	29,129	40,900	33,300	18,700	-54.3%
Non-Departmental	388,359	344,800	383,500	397,100	15.2%
TOTAL EXPENDITURES	\$ 3,950,056	\$ 3,784,020	\$ 3,700,520	\$ 3,916,572	3.5%

The City of Breckenridge is a home-rule city operating under the City Charter adopted in 1954. The City is operated under a commissioner-manager form of government with a Mayor, four commissioners and a City Manager. The Mayor and City Commissioners are elected at-large with the City Commissioners elected for Places one through four. All members of the Commission including the Mayor are allowed to vote. City Commission meetings are regularly schedule once a month on the first Tuesday at 5:30 p.m.

Goal 1: Safety and Security

Objective 1: Ensure public Safety and public health in the community

Goal 2: Leadership and Financial

Objective 1: Adopt and follow sound business practices and financial policies

Goal 3: Capital Improvements and Economic Development

Objective 1: Maintain the city's infrastructure and strengthen economic development in the city

Goal 4: Quality of Life

Objective 1: Enhance the quality of life in Breckenridge

Goal 5: Forward Planning

Objective 1: Develop sustainable multi-year plans for present and future generations

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Mayor & Commission

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Wages & Benefits	\$ 316	\$ 1,100	\$ 320	\$ 1,100	0.0%
Prof & Contractual Serv	25	800	300	500	-37.5%
Dues, Travel & Training	-	1,000	-	1,000	0.0%
TOTAL EXPENDITURES	\$ 341	\$ 2,900	\$ 620	\$ 2,600	-10.3%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Mayor & Commission 5-11				
Wages & Benefits				
5105 Regular Salaries	\$ 290	\$ 900	\$ 300	\$ 900
5215 Social Security/Medicare	22	100	20	100
5225 SUTA	4	100	-	100
Total Wages & Benefits	316	1,100	320	1,100
Prof & Contractual Serv				
5519 Equipment Repair by Contact Serv	-	200	-	200
5543 Service Pins & Plaques	25	600	300	300
Total Prof & Contractual Serv	25	800	300	500
Dues, Travel & Training				
5905 Continuing Education	-	1,000	-	1,000
Total Dues, Travel & Training	-	1,000	-	1,000
TOTAL MAYOR & COMMISSION	\$ 341	\$ 2,900	\$ 620	\$ 2,600



City Manager

FY 2017-2018

The City Commission appoints a City Manager who is the administrative head of the municipal government, and is responsible for the efficient administration of all departments. The City Manager appoints or removes all appointive officers or employees of the city except as otherwise provided in the charter. The City Manager prepares the annual budget and keeps the Commission aware of financial conditions and needs of the city.

Goal 1: Safety and Security

Objective 1: Support efforts toward Law Enforcement Best Practices Program

Objective 2: Support efforts toward Fire Department Best Practices Program, improvement in ISO rating, Code Enforcement community wide cleanup

Goal 2: Leadership and Financial

Objective 1: Review organization, realign to level workloads, and improve management in organization

Objective 2: Develop Recovery Budgeting approach for next two years

Objective 3: Review revenue streams/fee schedules and adjust as appropriate

Goal 3: Capital Improvements and Economic Development

Objective 1: Complete capital projects for water, wastewater, drainage and streets

Objective 2: Support efforts to improve retail, commercial and industrial development and housing

Goal 4: Quality of Life

Objective 1: Pursue recreational, cultural, and aesthetic improvements

Objective 2: Continue abating sub-standard houses and junk cars

Goal 5: Forward Planning

Objective 1: Review/update Capital Improvements Plan by 9/30/17

Objective 2: Develop management succession plan at all levels

Performance Measures	Actual 2014-15	Actual 2015-16	Projected 2016-17	Budgeted 2017-18
Inputs				
Total full-time equivalents	2	2	2	2
Total Dept. Expenditures	\$157,326	\$166,049	\$156,100	\$158,900
Outputs				
Best Practices awards	0	0	0	2
Organizational re-alignment	Yes	Yes	Yes	Yes
Capital projects completed	0	1	1	6
Sub-standard houses abated	26	13	20	25
Junk cars abated	353	68	100	50
Management succession plans	0	0	0	7
Efficiency Measures				
Dept. expenditures per capita	\$ 27.22	\$ 28.73	\$ 27.01	\$ 27.49

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

City Manager

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Wages & Benefits	\$ 154,823	\$ 154,300	\$ 156,500	\$ 163,800	6.2%
Supplies & Minor Equip	-	100	600	-	-100.0%
Repair & Maintenance	9	-	-	-	0.0%
Prof & Contractual Serv	7,745	40,200	200	200	-99.5%
Mrkt, Print & Advertising	423	500	500	500	0.0%
Dues, Travel & Training	3,049	1,000	4,000	1,000	0.0%
TOTAL EXPENDITURES	\$ 166,049	\$ 196,100	\$ 161,800	\$ 165,500	-15.6%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

City Manager 5-12	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Wages & Benefits				
5105 Regular Salaries	\$ 113,963	\$ 114,000	\$ 114,000	\$ 119,500
5110 Overtime Pay	684	-	400	-
5115 Car Allowance	5,750	6,000	6,000	6,000
5204 Term Life Ins - City Portion	46	100	100	100
5205 Health Ins - City Portion	13,444	14,600	14,600	17,600
5210 TMRS	10,916	10,300	12,000	10,800
5215 Social Security/Medicare	9,279	8,800	9,000	9,200
5220 Longevity Pay	666	500	400	500
5225 SUTA	75	-	-	100
Total Wages & Benefits	154,823	154,300	156,500	163,800
Supplies & Minor Equip				
5333 Minor Equip	-	100	600	-
Total Supplies & Minor Equip	-	100	600	-
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	9	-	-	-
Total Repair & Maintenance	9	-	-	-
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	-	-	-
5515 Professional Services	6,280	40,000	-	-
5518 M/V Repair by Contract	293	-	-	-
5519 Equipment Repair by Contract Serv	1,172	200	200	200
5540 Uniforms & Clothing	-	-	-	-
Total Prof & Contractual Serv	7,745	40,200	200	200
Mrkt, Print & Advertising				
5800 Printing & Advertising	36	100	100	100
5801 Professional Publications	387	400	400	400
Total Mrkt, Print & Advertising	423	500	500	500
Dues, Travel & Training				
5905 Continuing Education	3,049	1,000	4,000	1,000
Total Dues, Travel & Training	3,049	1,000	4,000	1,000
TOTAL CITY MANAGER	\$ 166,049	\$ 196,100	\$ 161,800	\$ 165,500



The City Secretary/Finance Officer's responsibilities include a broad range of administrative and clerical support for city departments and the public. She/he must attend all meetings of the City Commission, prepares and maintains minutes, ordinances, resolutions, contracts, deeds, easements, and other official documents and is responsible for all public information requests and records management. As Election Administrator, the position is responsible for all city elections. As Finance Officer, the position is responsible for the Accounting Department which includes general ledger, payroll, accounts payable, human resources and Water Office which includes all collections.

Goal 1: Leadership and Financial

- Objective 1: Conduct monthly office staff meetings to improve communications
- Objective 2: Maintain and enhance the City's website to improve communications between the City and the Citizens of Breckenridge, as well as visitors
- Objective 3: Continuing training and professional development
- Objective 4: Continue training and cross-training of office staff to include: attitude, positive thinking, customer service, professionalism, organizational skills and time management
- Objective 5: Reorganize human resources employee files to keep up with state and federal regulations
- Objective 6: Update, organize and manage record retention system. Continue audit/clean out of existing records

Goal 2: Forward Planning

- Objective 1: Review and maintain instruction manuals for each position in Accounting & Water and Wastewater Commercial (SOP's)
- Objective 2: Continue to work towards receiving TMCA - TMCCP Certification
- Objective 3: Do online training and testing to receive National Incident Management System (NIMS) Certifications
- Objective 4: Develop management succession plan

Performance Measures	Actual 2014-15	Actual 2015-16	Projected 2016-17	Budgeted 2017-18
Inputs:				
Total full-time equivalents	1	1	1	1
Total Dept. Expenditures	\$105,762	\$125,013	\$150,300	\$141,600
Outputs:				
Agendas/Minutes	NA	16	11	16
Ordinances	NA	27	18	25
Resolutions	NA	22	22	20
Public notices:				
Election	NA	4	5	3
Boil Water	NA	12	10	NA
Open Records Requests	NA	138	84	NA
Efficiency Measures:				
Dept. expenditures per capita	\$18.30	\$ 21.63	\$ 26.00	\$ 24.50

CITY OF BRECKENRIDGE
City Secretary/Finance Officer

DEPARTMENT EXPENDITURES SUMMARY

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Wages & Benefits	\$ 56,811	\$ 56,000	\$ 56,000	\$ 58,900	5.2%
Supplies & Minor Equip	2,268	4,200	3,600	3,900	-7.1%
Repair & Maintenance	105	200	100	200	0.0%
Prof & Contractual Serv	46,694	54,200	52,000	65,400	20.7%
Mrkt, Print & Advertising	11,868	8,600	32,600	8,600	0.0%
Dues, Travel & Training	7,267	6,000	6,000	6,000	0.0%
TOTAL EXPENDITURES	\$ 125,013	\$ 129,200	\$ 150,300	\$ 143,000	10.7%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

City Secretary/Finance Officer 5-13	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Wages & Benefits				
5105 Regular Salaries	\$ 41,226	\$ 41,300	\$ 41,300	\$ 42,500
5204 Term Life Ins - City Portion	46	100	100	100
5205 Health Ins - City Portion	8,432	7,300	7,300	8,800
5210 TMRS	3,729	3,800	3,800	3,900
5215 Social Security/Medicare	3,170	3,200	3,200	3,300
5220 Longevity Pay	208	300	300	300
5225 SUTA	-	-	-	-
Total Wages & Benefits	56,811	56,000	56,000	58,900
Supplies & Minor Equip				
5316 City Election/Bond Election Supplies	1,509	1,500	2,000	1,500
5326 M/V Operating Supplies	420	700	1,000	400
5333 Minor Equip	339	2,000	600	2,000
Total Supplies & Minor Equip	2,268	4,200	3,600	3,900
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	105	200	100	200
Total Repair & Maintenance	105	200	100	200
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	-	-	100
5512 Bond Election/Judges	723	1,000	600	1,000
5518 M/V Repair by Contract	105	200	100	200
5519 Equipment Repair by Contract Serv	667	500	300	500
5544 Contractual Services	10,862	8,000	6,500	12,000
5548 Benevolence	295	500	500	400
5550 CTA Contract	34,042	44,000	44,000	51,200
Total Prof & Contractual Serv	46,694	54,200	52,000	65,400
Mrkt, Print & Advertising				
5800 Printing & Advertising	11,263	8,000	32,000	8,000
5801 Professional Publications	605	600	600	600
Total Mrkt, Print & Advertising	11,868	8,600	32,600	8,600
Dues, Travel & Training				
5905 Continuing Education	7,267	6,000	6,000	6,000
Total Dues, Travel & Training	7,267	6,000	6,000	6,000
TOTAL CITY SECRETARY/FINANCE OFFICER	\$ 125,013	\$ 129,200	\$ 150,300	\$ 143,000



The Public Works Director has responsibility over the departments of Streets, Garage and Warehouse, Water Meters, Lake Daniels, Water Treatment, Water Distribution, Wastewater Treatment, Wastewater Collection, and Sanitation.

Goal 1: Safety and Security

Objective 1: Pursue higher continuing education to provide safe practices for myself and staff

Objective 2: Get more training for staff

Goal 2: Leadership and Financial

Objective 1: Obtain mid management training

Objective 2: Keep staff motivated to improve their departments

Objective 3: Keep staff aware of the cost of jobs they do

Goal 2: Capital Improvements and Economic Development

Objective 1: Continue to support engineering firms and others with information needed to complete capital improvements

Objective 2: Continue with the demolition and removal of abandoned and nuisance buildings

Goal 3: Quality of Life

Objective 1: Improve the appearance of city owned property

Objective 2: Improve city streets and drainage

Goal 4: Forward Planning

Objective 1: Have all staff NIMS certified by end of budget year

Objective 2: Keep staff trained and motivated for future projects

Objective 3: Continue assisting with coming projects and information needed for the future of our home town

Objective 4: Find electronic work and tracking system to help reduce redundancies and accountability.

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Public Works Director

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Wages & Benefits	\$ 56,033	\$ 56,300	\$ 55,700	\$ 59,600	5.9%
Supplies & Minor Equip	3,562	4,400	4,100	8,600	95.5%
Repair & Maintenance	182	600	200	600	0.0%
Prof & Contractual Serv	35,790	6,800	6,500	6,800	0.0%
Dues, Travel & Training	5,029	3,000	2,000	3,000	0.0%
TOTAL EXPENDITURES	\$ 100,596	\$ 71,100	\$ 68,500	\$ 78,600	10.5%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

Public Works Director 5-14	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Wages & Benefits				
5105 Regular Salaries	\$ 40,997	\$ 41,000	\$ 41,000	\$ 43,500
5204 Term Life Ins - City Portion	588	100	100	100
5205 Health Ins - City Portion	6,182	7,300	7,300	8,800
5210 TMRS	3,810	3,800	3,800	3,900
5215 Social Security/Medicare	3,238	3,200	3,200	3,300
5220 Longevity Pay	768	900	300	-
5221 Certification Pay	450	-	-	-
5225 SUTA	-	-	-	-
Total Wages & Benefits	56,033	56,300	55,700	59,600
Supplies & Minor Equip				
5323 Special Clothing	35	200	-	-
5326 M/V Operating Supplies	2,625	3,000	2,500	3,000
5328 Equip Operating Supplies	400	600	400	600
5333 Minor Equip	502	600	1,200	5,000
Total Supplies & Minor Equip	3,562	4,400	4,100	8,600
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	41	500	100	500
5407 Equip Repair & Maint Supplies	141	100	100	100
Total Repair & Maintenance	182	600	200	600
Prof & Contractual Serv				
5518 M/V Repair by Contract	288	1,500	300	1,500
5519 Equipment Repair by Contract Serv	165	100	100	100
5540 Uniforms & Clothing	177	200	600	200
5563 GIS Services	35,160	5,000	5,500	5,000
Total Prof & Contractual Serv	35,790	6,800	6,500	6,800
Dues, Travel & Training				
5905 Continuing Education	5,029	3,000	2,000	3,000
Total Dues, Travel & Training	5,029	3,000	2,000	3,000
TOTAL PUBLIC WORKS DIRECTOR	\$ 100,596	\$ 71,100	\$ 68,500	\$ 78,600



Accounting

FY 2017-2018

The City Secretary/Finance Officer is over the Accounting Department which is responsible for maintaining the general ledger, payroll, human resources, accounts payable, and cemetery records.

Goal 1: Leadership and Financial

- Objective 1: Maintain and improve accuracy: general ledger, accounts payable, payroll
- Objective 2: Maintain website for financial transparency
- Objective 3: Continue training, cross-training and professional development
- Objective 4: Review and update internal controls as required

Goal 2: Forward Planning

- Objective 1: Create and maintain instruction manuals for each position (SOP's)
- Objective 2: Develop staff succession plans

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Accounting

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Wages & Benefits	\$ 109,555	\$ 77,500	\$ 78,600	\$ 87,000	12.3%
Supplies & Minor Equip	2,000	1,700	1,500	1,500	-11.8%
Prof & Contractual Serv	15,707	13,100	6,100	25,000	0.0%
Mrkt, Print & Advertising	2,101	3,000	2,000	2,000	-33.3%
Dues, Travel & Training	1,822	2,000	2,000	2,000	0.0%
Capital Outlay	71,375	45,000	40,000	-	-100.0%
TOTAL EXPENDITURES	\$ 202,560	\$ 142,300	\$ 130,200	\$ 117,500	-17.4%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

Accounting 5-15	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Wages & Benefits				
5105 Regular Salaries	\$ 73,261	\$ 49,400	\$ 49,400	\$ 55,200
5110 Overtime Pay	40	500	100	100
5204 Term Life Ins - City Portion	125	200	100	200
5205 Health Ins - City Portion	19,876	14,600	16,200	17,600
5210 TMRS	6,379	4,800	4,800	5,300
5215 Social Security/Medicare	5,898	4,100	4,100	4,500
5220 Longevity Pay	3,792	3,900	3,900	3,900
5225 SUTA	184	-	-	200
Total Wages & Benefits	109,555	77,500	78,600	87,000
Supplies & Minor Equip				
5323 Special Clothing	-	200	-	-
5333 Minor Equip	2,000	1,500	1,500	1,500
Total Supplies & Minor Equip	2,000	1,700	1,500	1,500
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	100	-
5519 Equipment Repair by Contract Serv	5,437	5,000	5,000	5,000
5544 Contractual Services	10,270	8,000	1,000	20,000
Total Prof & Contractual Serv	15,707	13,100	6,100	25,000
Mrkt, Print & Advertising				
5800 Printing & Advertising	2,101	3,000	2,000	2,000
Total Mrkt, Print & Advertising	2,101	3,000	2,000	2,000
Dues, Travel & Training				
5905 Continuing Education	1,822	2,000	2,000	2,000
Total Dues, Travel & Training	1,822	2,000	2,000	2,000
Capital Outlay				
7212 Computers/Software	71,375	45,000	40,000	-
Total Capital Outlay	71,375	45,000	40,000	-
TOTAL ACCOUNTING	\$ 202,560	\$ 142,300	\$ 130,200	\$ 117,500



CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

City Offices

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Supplies & Minor Equip	\$ 21,981	\$ 18,500	\$ 18,500	\$ 18,300	-1.1%
Repair & Maintenance	611	800	200	800	0.0%
Prof & Contractual Serv	14,528	12,800	13,000	17,800	39.1%
Utility Services	19,096	23,000	20,000	20,800	-9.6%
Rentals/Leases	6,257	5,800	9,000	6,000	3.4%
TOTAL EXPENDITURES	\$ 62,473	\$ 60,900	\$ 60,700	\$ 63,700	4.6%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

City Offices 5-18	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Supplies & Minor Equip				
5305 Office Supplies	\$ 18,877	\$ 15,000	\$ 15,000	\$ 15,000
5318 Coffee Room Supplies	627	1,000	600	800
5319 Janitor Supplies	1,539	1,500	1,900	1,500
5333 Minor Equip	938	1,000	1,000	1,000
Total Supplies & Minor Equip	21,981	18,500	18,500	18,300
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	383	400	100	400
5408 Building & Grounds Repair	228	400	100	400
Total Repair & Maintenance	611	800	200	800
Prof & Contractual Serv				
5519 Equipment Repair by Contract Serv	4,713	2,000	3,000	7,000
5521 Building & Grounds by Contract	1,039	2,000	1,200	2,000
5547 Pest Control	360	400	400	400
5554 Janitor Service	8,416	8,400	8,400	8,400
Total Prof & Contractual Serv	14,528	12,800	13,000	17,800
Utility Service				
5700 Communications	12,267	15,000	12,500	13,000
5701 Electricity	5,317	6,000	5,000	6,000
5716 Natural Gas	1,512	2,000	2,500	1,800
Total Utility Service	19,096	23,000	20,000	20,800
Rentals/Leases				
7105 Rentals	6,257	5,800	9,000	6,000
Total Rentals/Leases	6,257	5,800	9,000	6,000
TOTAL CITY OFFICES	\$ 62,473	\$ 60,900	\$ 60,700	\$ 63,700

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

City Hall

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Supplies & Minor Equip	\$ 1,119	\$ 1,100	\$ 1,100	\$ 1,100	0.0%
Repair & Maintenance	79	700	200	700	0.0%
Prof & Contractual Serv	3,589	4,200	3,400	3,800	-9.5%
Utility Services	10,791	11,800	11,800	11,700	-0.8%
TOTAL EXPENDITURES	\$ 15,578	\$ 17,800	\$ 16,500	\$ 17,300	-2.8%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

City Hall 5-19	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Supplies & Minor Equip				
5318 Coffee Room Supplies	\$ 162	\$ 300	\$ 200	\$ 300
5319 Janitor Supplies	949	600	900	800
5328 Equip Operating Supplies	8	-	-	-
5333 Minor Equip	-	200	-	-
Total Supplies & Minor Equip	1,119	1,100	1,100	1,100
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	-	200	-	200
5408 Building & Grounds Repair	79	500	200	500
Total Repair & Maintenance	79	700	200	700
Prof & Contractual Serv				
5519 Equipment Repair by Contract Serv	-	500	200	300
5521 Building & Grounds by Contract	834	1,000	500	800
5547 Pest Control	355	300	300	300
5554 Janitor Service	2,400	2,400	2,400	2,400
Total Prof & Contractual Serv	3,589	4,200	3,400	3,800
Utility Service				
5701 Electricity	9,123	9,000	9,000	9,000
5716 Natural Gas	1,668	2,800	2,800	2,700
Total Utility Service	10,791	11,800	11,800	11,700
TOTAL CITY HALL	\$ 15,578	\$ 17,800	\$ 16,500	\$ 17,300

Police

FY 2017-2018

The Chief of Police is over the Police Department which is responsible for responding to calls for service, enforcement of criminal and traffic laws, conducting criminal investigations, and the apprehension of criminal offenders.

Goal 1: Safety and Security

Objective 1: Develop a policy that is consonant with the Law Enforcement Agency Best Practices Recognition Program without the added costs.

Goal 2: Leadership and Financial

Objective 1: Continue with the program that allows us to gather and share information with other local and federal law enforcement agencies that can be done without adding human capital.

Objective 2: Continue to be proactive without adding any more personnel.

Goal 3: Quality of Life

Objective 1: Conduct National Night Out.

Goal 4: Forward Planning

Objective 1: Develop succession plan.

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Police

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Wages & Benefits	\$ 802,481	\$ 852,100	\$ 823,100	\$ 902,200	5.9%
Supplies & Minor Equip	45,031	77,000	50,200	56,300	-26.9%
Repair & Maintenance	930	1,400	2,400	1,400	0.0%
Prof & Contractual Serv	60,714	60,300	49,200	48,000	-20.4%
Utility Service	77,655	83,700	81,600	81,700	-2.4%
Mrkt, Print & Advertising	1,390	1,500	1,300	1,500	0.0%
Dues, Travel & Training	7,220	6,000	7,000	6,000	0.0%
Rentals/Leases	2,147	2,100	2,200	2,100	0.0%
TOTAL EXPENDITURES	\$ 997,568	\$ 1,084,100	\$ 1,017,000	\$ 1,099,200	1.4%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

Police 5-20	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Wages & Benefits				
5105 Regular Salaries	\$ 555,815	\$ 579,300	\$ 565,000	\$ 600,700
5110 Overtime Pay	41,839	40,000	45,000	40,000
5204 Term Life Ins - City Portion	675	1,200	1,200	1,000
5205 Health Ins - City Portion	101,008	123,800	110,000	149,600
5210 TMRS	51,725	52,700	48,000	54,500
5215 Social Security/Medicare	46,063	48,600	48,000	50,200
5220 Longevity Pay	4,475	5,500	5,000	5,200
5225 SUTA	881	1,000	900	1,000
Total Wages & Benefits	802,481	852,100	823,100	902,200
Supplies & Minor Equip				
5305 Office Supplies	6,804	6,200	5,000	6,200
5318 Coffee Room Supplies	1,319	1,500	1,500	1,300
5319 Janitor Supplies	727	800	1,200	800
5320 Film - CID - Ammo	1,807	2,500	2,500	2,000
5326 M/V Operating Supplies	27,558	30,000	25,000	30,000
5328 Equip Operating Supplies	918	1,000	1,000	1,000
5333 Minor Equip	5,898	35,000	14,000	15,000
Total Supplies & Minor Equip	45,031	77,000	50,200	56,300
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	845	1,000	2,000	1,000
5407 Equip Repair & Maint Supplies	85	300	300	300
5408 Building & Grounds Repair	-	100	100	100
Total Repair & Maintenance	930	1,400	2,400	1,400
Prof & Contractual Serv				
5501 Physicals Pre-Employment	886	500	600	500
5502 Medical Expenses City Prisoner	-	1,000	1,000	1,000
5514 Purchase of Criminal Information	45	200	200	200
5515 Professional Services	3,598	12,000	4,000	4,000
5518 M/V Repair by Contract	34,306	24,000	24,000	24,000
5519 Equipment Repair by Contract Serv	9,826	8,000	4,000	4,000
5521 Building & Grounds by Contact	536	500	600	500
5540 Uniforms & Clothing	1,832	4,000	2,000	3,000
5544 Contractual Services	1,175	1,300	4,000	2,000
5554 Janitor Service	4,800	4,800	4,800	4,800
5557 Forensic Lab Charges	3,710	4,000	4,000	4,000
Total Prof & Contractual Serv	60,714	60,300	49,200	48,000
Utility Service				
5700 Communications	16,780	23,000	21,000	21,000
5701 Electricity	553	700	600	700
5718 Law Enforcement Center Utilities	60,322	60,000	60,000	60,000
Total Utility Service	77,655	83,700	81,600	81,700

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

Police 5-20	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Mrkt, Print & Advertising				
5800 Printing & Advertising	1,151	1,000	1,000	1,000
5801 Professional Publications	239	500	300	500
Total Mrkt, Print & Advertising	1,390	1,500	1,300	1,500
Dues, Travel & Training				
5905 Continuing Education	7,220	6,000	7,000	6,000
Total Dues, Travel & Training	7,220	6,000	7,000	6,000
Rentals/Leases				
7105 Rentals	2,147	2,100	2,200	2,100
Total Rentals/Leases	2,147	2,100	2,200	2,100
TOTAL POLICE	\$ 997,568	\$ 1,084,100	\$ 1,017,000	\$ 1,099,200

Animal Welfare

FY 2017-2018

The Code Enforcement Officer in the Fire Department is over the Animal Welfare Department which is responsible for maintaining the animal shelter and for enforcing laws and ordinances regarding animals within the city limits. The staff works closely with the Human Society.

Goal 1: Safety and Security

- Objective 1: Provide a safe environment and save the lives of animals
- Objective 2: Maintain and replace equipment needed for care and shelter
- Objective 3: Maintain shelter property and make outside fenced area more usable for animals, employees and perspective pet owners
- Objective 4: Enforcing animal ordinance regarding dog tags and rabies shots

Goal 2: Leadership and Financial

- Objective 1: Provide education for the public on the awareness of spay/neuter, and responsibility of pet ownership, city and state laws and ordinances
- Objective 2: Be proactive in the Community
- Objective 3: Improve energy efficiency of shelter
- Objective 4: Be willing to write tickets for continued abuse of rules
- Objective 5: Provide continuing education for ACO's

Performance Measures	Actual 2014-15	Actual 2015-16	Projected 2016-17	Budgeted 2017-18
Inputs				
Total full-time equivalents	3	3	3	3
Total Dept. Expenditures	\$117,277	\$144,504	\$143,200	\$157,800
Outputs				
Dogs In	518	501	426	480
Cats In	63	221	94	100
Dogs Transported	348	355	198	250
Cats Transported	9	44	1	70
Citations	227	205	62	150
Tags Sold	91	146	131	200
Efficiency Measures				
Dept. expenditures per capita	\$ 20.29	\$ 25.00	\$ 24.78	\$ 27.30

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Animal Welfare

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Wages & Benefits	\$ 104,689	\$ 102,700	\$ 107,400	\$ 118,600	15.5%
Supplies & Minor Equip	18,611	18,900	15,900	19,400	2.6%
Repair & Maintenance	2,046	2,100	1,600	1,800	-14.3%
Prof & Contractual Serv	8,918	6,400	7,800	6,200	-3.1%
Utility Service	9,162	11,200	8,800	9,800	-12.5%
Mrkt, Print & Advertising	818	800	500	800	0.0%
Dues, Travel & Training	260	1,500	1,200	1,000	-33.3%
TOTAL EXPENDITURES	\$ 144,504	\$ 143,600	\$ 143,200	\$ 157,600	9.7%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

Animal Welfare 5-21	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Wages & Benefits				
5105 Regular Salaries	\$ 65,710	\$ 66,300	\$ 67,000	\$ 72,500
5110 Overtime Pay	10,254	2,000	6,000	6,000
5204 Term Life Ins - City Portion	80	200	200	200
5205 Health Ins - City Portion	15,691	21,900	21,900	26,400
5210 TMRS	6,839	6,600	6,600	7,100
5215 Social Security/Medicare	5,814	5,600	5,600	6,000
5220 Longevity Pay	2	100	100	100
5225 SUTA	299	-	-	300
Total Wages & Benefits	104,689	102,700	107,400	118,600
Supplies & Minor Equip				
5319 Janitor Supplies	3,258	3,000	2,000	3,000
5320 Film - CID - Ammo	23	100	100	100
5321 Animal Food	5,565	7,000	6,000	7,000
5323 Special Clothing	238	300	300	300
5326 M/V Operating Supplies	3,392	5,000	3,500	5,000
5327 Euthanasia Supplies	1,003	500	1,000	1,000
5328 Equip Operating Supplies	897	1,000	1,000	1,000
5333 Minor Equip	4,235	2,000	2,000	2,000
Total Supplies & Minor Equip	18,611	18,900	15,900	19,400
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	1,272	600	800	800
5407 Equip Repair & Maint Supplies	136	300	200	200
5408 Building & Grounds Repair	638	1,200	600	800
Total Repair & Maintenance	2,046	2,100	1,600	1,800
Prof & Contractual Serv				
5501 Physicals Pre-Employment	135	100	100	100
5518 M/V Repair by Contract	1,484	1,000	2,000	1,000
5519 Equipment Repair by Contract Serv	962	1,000	800	1,000
5521 Building & Grounds by Contact	778	800	1,500	800
5540 Uniforms & Clothing	3,696	1,200	1,200	1,200
5544 Contractual Services	517	800	500	600
5547 Pest Control	455	500	500	500
5559 Vet Care	891	1,000	1,200	1,000
Total Prof & Contractual Serv	8,918	6,400	7,800	6,200
Utility Service				
5700 Communications	763	1,200	800	800
5701 Electricity	8,399	10,000	8,000	9,000
Total Utility Service	9,162	11,200	8,800	9,800

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Animal Welfare 5-21				
Mrkt, Print & Advertising				
5800 Printing & Advertising	818	800	500	800
Total Mrkt, Print & Advertising	818	800	500	800
Dues, Travel & Training				
5905 Continuing Education	260	1,500	1,200	1,000
Total Dues, Travel & Training	260	1,500	1,200	1,000
TOTAL ANIMAL WELFARE	\$ 144,504	\$ 143,600	\$ 143,200	\$ 157,600

Municipal Court

FY 2017-2018

The Municipal Judge is over the Municipal Court which has responsibility for processing all class "c" criminal charges filed by Police, Fire Marshals, Animal Control Officers and Code Enforcement Officers under the various codes and ordinances.

Goal 1: Safety and Security

Objective 1: Receive handheld radio training from the Breckenridge Police Department by October 31, 2017

Objective 2: View safety video recommended by Texas Municipal Court Education Center by March 31, 2018

Goal 2: Leadership and Financial

Objective 1: Attend training recommended by Texas Municipal Court Education to obtain education hours required by June 30, 2018

Objective 2: Promote and attend Stephens County Teen Court. Encourage teenage defendants to choose Teen Court to discharge their citations.

Objective 3: Reduce citations going to Capias Pro Fine warrants status by setting Show Cause Hearings to give defendants chance to pay. Warrants cause more expense for the defendant and the City.

Goal 3: Quality of Life

Objective 1: Determine indigence status. Offer more choices to discharge citations (i.e. payment plans, extensions, driving safety course and community service).

Objective 2: Participate in National Night Out activities by October 31, 2017

Goal 4: Forward Planning

Objective 1: After three months the Municipal Court Judge will teach Municipal Court Clerk one new task every month to broaden knowledge and skills.

Objective 2: Develop succession plan for Municipal Court.

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Municipal Court

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Wages & Benefits	\$ 58,345	\$ 64,100	\$ 59,100	\$ 73,300	14.4%
Supplies & Minor Equip	4,279	3,700	2,300	3,500	-5.4%
Repair & Maintenance	-	200	200	200	0.0%
Prof & Contractual Serv	4,818	4,600	3,700	2,400	-47.8%
Utility Service	2,769	2,700	2,400	2,500	-7.4%
Mrkt, Print & Advertising	-	800	500	500	-37.5%
Dues, Travel & Training	1,129	1,000	700	1,000	0.0%
Rentals/Leases	1,597	1,600	1,600	1,600	0.0%
TOTAL EXPENDITURES	\$ 72,937	\$ 78,700	\$ 70,500	\$ 85,000	8.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

Municipal Court 5-24	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Wages & Benefits				
5105 Regular Salaries	\$ 39,934	\$ 42,200	\$ 40,000	\$ 47,200
5204 Term Life Ins - City Portion	80	100	100	200
5205 Health Ins - City Portion	11,380	14,600	12,000	17,600
5210 TMRS	3,803	3,800	3,600	4,300
5215 Social Security/Medicare	3,063	3,200	3,000	3,600
5220 Longevity Pay	104	200	200	200
5225 SUTA	181	-	200	200
Total Wages & Benefits	58,345	64,100	59,100	73,300
Supplies & Minor Equip				
5305 Office Supplies	2,835	2,700	2,300	2,500
5333 Minor Equip	1,444	1,000	-	1,000
Total Supplies & Minor Equip	4,279	3,700	2,300	3,500
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	-	200	200	200
Total Repair & Maintenance	-	200	200	200
Prof & Contractual Serv				
5501 Physicals Pre-Employment	53	100	100	-
5519 Equipment Repair by Contract Serv	4,622	2,000	1,000	1,000
5544 Contractual Services	65	2,000	2,400	1,000
5560 Jury Fees	78	500	200	400
Total Prof & Contractual Serv	4,818	4,600	3,700	2,400
Utility Service				
5700 Communications	2,769	2,700	2,400	2,500
Total Utility Service	2,769	2,700	2,400	2,500
Mrkt, Print & Advertising				
5800 Printing & Advertising	-	800	500	500
Total Mrkt, Print & Advertising	-	800	500	500
Dues, Travel & Training				
5905 Continuing Education	1,129	1,000	700	1,000
Total Dues, Travel & Training	1,129	1,000	700	1,000
Rentals/Leases				
7105 Rentals	1,597	1,600	1,600	1,600
Total Rentals/Leases	1,597	1,600	1,600	1,600
TOTAL MUNICIPAL COURT	\$ 72,937	\$ 78,700	\$ 70,500	\$ 85,000



Fire

FY 2017-2018

The Fire Chief is over the Fire Department, Building Inspection, Code Enforcement, and Animal Welfare. The Fire Department includes both paid and volunteer elements and is responsible for fire protection in all of Stephens County and assists EMS when requested. The Fire Chief is the Chief Building Inspector and the Chief Code Enforcement Officer. All building, electrical, and plumbing permits are issued out of this office.

Goal 1: Safety and Security

Objective 1: Have ISO re-evaluated after water infrastructure is complete

Objective 2: Bring a new tanker into service in July

Goal 2: Quality of Life

Objective 1: Improvement in ISO rating will directly affect residential and commercial property insurance premiums

Objective 2: Continue abatement of substandard or condemned property

Objective 3: Continue abating junk vehicles

Goal 3: Forward Planning

Objective 1: Continue efforts to obtain ladder truck through grants

Objective 2: Develop succession plan

Performance Measures	Actual 2014-15	Actual 2015-16	Projected 2016-17	Budgeted 2017-18
Inputs				
Total full-time equivalents	13	12	12	12
Total Dept. Expenditures	\$692,701	\$732,061	\$688,600	\$735,800
Outputs				
Fire calls	401	459	285	460
Daily Inspections	200	154	120	200
Code Violations Cases	272	336	300	350
Efficiency Measures				
Dept. expenditures per capita	\$ 119.84	\$ 126.65	\$ 119.13	\$ 127.30

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Fire

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Wages & Benefits	\$ 584,927	\$ 512,500	\$ 568,900	\$ 617,572	20.5%
Supplies & Minor Equip	20,429	20,400	17,400	22,800	11.8%
Repair & Maintenance	1,925	3,100	3,500	2,200	-29.0%
Prof & Contractual Serv	38,752	14,700	14,400	14,400	-2.0%
Utility Service	2,746	3,300	2,800	3,300	0.0%
Mrkt, Print & Advertising	760	400	200	400	0.0%
Dues, Travel & Training	8,044	7,500	7,500	7,500	0.0%
Rentals/Leases	23,738	23,900	23,900	23,800	-0.4%
Capital Outlay	740	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 682,061	\$ 585,800	\$ 638,600	\$ 691,972	18.1%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

Fire 5-25	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Wages & Benefits				
5105 Regular Salaries	\$ 380,573	\$ 331,200	\$ 380,000	\$ 399,572
5110 Overtime Pay	51,655	31,200	40,000	32,000
5204 Term Life Ins - City Portion	526	700	600	800
5205 Health Ins - City Portion	74,637	80,100	80,000	105,600
5210 TMRS	39,289	34,300	30,000	39,600
5215 Social Security/Medicare	33,395	29,200	32,000	33,600
5220 Longevity Pay	3,388	4,000	4,000	4,800
5221 Certification Pay	917	1,700	1,700	1,000
5225 SUTA	547	100	600	600
Total Wages & Benefits	584,927	512,500	568,900	617,572
Supplies & Minor Equip				
5322 Dorm Supplies	1,826	1,400	1,400	1,400
5323 Special Clothing	2,923	3,000	3,000	3,000
5326 M/V Operating Supplies	7,463	8,000	8,000	8,000
5328 Equip Operating Supplies	1,757	2,000	2,000	2,000
5333 Minor Equip	3,060	6,000	3,000	5,000
5334 Radio Purchases	3,400	-	-	3,400
Total Supplies & Minor Equip	20,429	20,400	17,400	22,800
Repair & Maintenance				
5401 Station & Dorm	452	1,000	1,000	500
5406 M/V Repair & Maint Supplies	150	1,200	1,600	800
5407 Equip Repair & Maint Supplies	1,323	800	800	800
5408 Building & Grounds Repair	-	100	100	100
Total Repair & Maintenance	1,925	3,100	3,500	2,200
Prof & Contractual Serv				
5501 Physicals Pre-Employment	271	300	300	300
5518 M/V Repair by Contract	26,700	5,000	5,000	5,000
5519 Equipment Repair by Contract Serv	1,967	2,000	2,000	2,000
5520 Radio Repair by Contract	223	400	400	400
5528 Laundry Service	1,094	1,000	700	700
5540 Uniforms & Clothing	8,497	6,000	6,000	6,000
Total Prof & Contractual Serv	38,752	14,700	14,400	14,400
Utility Service				
5700 Communications	2,746	3,300	2,800	3,300
Total Utility Service	2,746	3,300	2,800	3,300
Mrkt, Print & Advertising				
5800 Printing & Advertising	560	400	200	400
5801 Professional Publications	200	-	-	-
Total Mrkt, Print & Advertising	760	400	200	400

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

Fire 5-25	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Dues, Travel & Training				
5905 Continuing Education	8,044	7,500	7,500	7,500
Total Dues, Travel & Training	8,044	7,500	7,500	7,500
Rentals/Leases				
7105 Rentals	19	200	200	100
7115 Interest/LP Equipment	6,476	5,900	5,900	5,300
7125 Lease Purchase Equipment	17,243	17,800	17,800	18,400
Total Rentals/Leases	23,738	23,900	23,900	23,800
Capital Outlay				
7220 Motor Vehicle Purchase	740	-	-	-
Total Capital Outlay	740	-	-	-
TOTAL FIRE	\$ 682,061	\$ 585,800	\$ 638,600	\$ 691,972

Aging Services

FY 2017-2018

The Public Services Director is over the Aging Services Department which provides for the Aging Services Center to host games and activities and for meals three times a week. Staff also distributes meals to shut-ins. The program is funded by Stephens County and the City.

Goal 1: Quality of Life

Objective 1: Provide meals three days per week to Senior Citizens

Objective 2: Provide a place for Senior Citizens to eat, play games and fellowship

Goal 2: Forward Planning

Objective 1: Seek out funding in the way of grants, food banks and donations

Objective 2: Have bake sales, garage sales and special events to raise funds

Objective 3: Better advertising for activities at Senior Center

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Aging Services

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Wages & Benefits	\$ 105,838	\$ 77,220	\$ 61,900	\$ 71,800	-7.0%
Supplies & Minor Equip	55,476	53,100	43,700	52,800	-0.6%
Repair & Maintenance	2,067	3,300	1,800	3,200	-3.0%
Prof & Contractual Serv	4,894	6,700	5,000	2,400	-64.2%
Utility Service	9,892	11,500	9,700	11,500	0.0%
Dues, Travel & Training	272	400	-	300	-25.0%
TOTAL EXPENDITURES	\$ 178,439	\$ 152,220	\$ 122,100	\$ 142,000	-6.7%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

Aging Services 5-31	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Wages & Benefits				
5105 Regular Salaries	\$ 72,822	\$ 44,720	\$ 44,800	\$ 55,700
5204 Term Life Ins - City Portion	91	200	100	100
5205 Health Ins - City Portion	18,354	21,900	10,000	8,800
5210 TMRS	5,616	6,600	3,000	2,200
5215 Social Security/Medicare	5,789	3,500	3,500	4,300
5220 Longevity Pay	2,852	300	200	400
5225 SUTA	314	-	300	300
Total Wages & Benefits	105,838	77,220	61,900	71,800
Supplies & Minor Equip				
5325 Raw Food	48,365	48,000	40,000	48,000
5326 M/V Operating Supplies	495	900	500	600
5328 Equip Operating Supplies	6,550	4,000	3,000	4,000
5333 Minor Equip	66	200	200	200
Total Supplies & Minor Equip	55,476	53,100	43,700	52,800
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	12	100	100	-
5407 Equip Repair & Maint Supplies	181	200	200	200
5408 Building & Grounds Repair	131	1,500	500	1,500
5411 Building & Grounds by Contract	1,312	500	500	500
5412 Equipment Repair by Contract Serv	431	1,000	500	1,000
Total Repair & Maintenance	2,067	3,300	1,800	3,200
Prof & Contractual Serv				
5501 Physicals Pre-Employment	54	100	100	100
5503 COG Matching Funds	2,119	4,300	2,200	-
5518 M/V Repair by Contract	382	400	400	400
5528 Laundry Service	2,079	1,600	2,000	1,600
5547 Pest Control	260	300	300	300
Total Prof & Contractual Serv	4,894	6,700	5,000	2,400
Utility Service				
5700 Communications	1,552	1,500	1,200	1,500
5701 Electricity	8,340	10,000	8,500	10,000
Total Utility Service	9,892	11,500	9,700	11,500
Dues, Travel & Training				
5905 Continuing Education	272	400	-	300
Total Dues, Travel & Training	272	400	-	300
TOTAL AGING SERVICES	\$ 178,439	\$ 152,220	\$ 122,100	\$ 142,000



Cemetery

FY 2017-2018

The Public Services Director is over the Cemetery Department which maintains the City's cemetery.

Goal 1: Leadership and Financial

Objective 1: Continue to educate employees on marking grave sites and dealing with grieving families

Goal 2: Quality of Life

Objective 1: Provide a clean, well groomed, quiet area for families to visit and pay respect to loved ones

Goal 3: Forward Planning

Objective 1: Acquire more land for cemetery expansion

Objective 2: Develop succession plan for the cemetery

Objective 3: Develop Columbarium plan

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Cemetery

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Wages & Benefits	\$ 104,767	\$ 75,600	\$ 74,700	\$ 80,800	6.9%
Supplies & Minor Equip	3,263	4,700	3,700	4,600	-2.1%
Repair & Maintenance	1,974	2,200	2,100	2,200	0.0%
Prof & Contractual Serv	6,016	6,900	8,200	6,400	-7.2%
Utility Service	2,826	2,800	3,200	3,000	7.1%
Dues, Travel & Training	12	100	100	-	-100.0%
TOTAL EXPENDITURES	\$ 118,858	\$ 92,300	\$ 92,000	\$ 97,000	5.1%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

Cemetery 5-32	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Wages & Benefits				
5105 Regular Salaries	\$ 69,225	\$ 47,500	\$ 47,500	\$ 49,000
5110 Overtime Pay	302	-	-	300
5204 Term Life Ins - City Portion	129	200	200	200
5205 Health Ins - City Portion	18,957	14,600	14,600	17,600
5210 TMRS	6,117	4,800	4,000	4,900
5215 Social Security/Medicare	5,694	4,100	4,000	4,200
5220 Longevity Pay	4,147	4,400	4,200	4,400
5225 SUTA	196	-	200	200
Total Wages & Benefits	104,767	75,600	74,700	80,800
Supplies & Minor Equip				
5312 Sand - Seed - Fertilizer	405	500	500	500
5319 Janitor Supplies	164	300	300	300
5323 Special Clothing	35	200	200	100
5326 M/V Operating Supplies	1,091	1,200	1,000	1,200
5328 Equip Operating Supplies	1,416	1,200	1,000	1,200
5332 Markers/Curb/Bldg	-	300	200	300
5333 Minor Equip	152	1,000	500	1,000
Total Supplies & Minor Equip	3,263	4,700	3,700	4,600
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	76	200	400	200
5407 Equip Repair & Maint Supplies	1,531	1,500	1,200	1,500
5408 Building & Grounds Repair	367	500	500	500
Total Repair & Maintenance	1,974	2,200	2,100	2,200
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	100	100
5518 M/V Repair by Contract	520	800	800	800
5519 Equipment Repair by Contract Serv	534	500	800	500
5521 Building & Grounds by Contract	400	400	1,400	400
5529 Cemetery Trust	3,306	4,500	3,300	4,000
5540 Uniforms & Clothing	626	600	1,000	600
5544 Contractual Services	630	-	800	-
Total Prof & Contractual Serv	6,016	6,900	8,200	6,400
Utility Service				
5700 Communications	715	800	800	800
5701 Electricity	781	1,000	800	1,000
5716 Natural Gas	1,330	1,000	1,600	1,200
Total Utility Service	2,826	2,800	3,200	3,000
Dues, Travel & Training				
5905 Continuing Education	12	100	100	-
Total Dues, Travel & Training	12	100	100	-
TOTAL CEMETERY	\$ 118,858	\$ 92,300	\$ 92,000	\$ 97,000



Parks

FY 2017-2018

The Public Services Director is over the Parks Department which provides for maintenance of the City's parks, ball fields, downtown landscaped areas, and City-owned lots around town.

Goal 1: Quality of Life

Objective 1: Investigate historic park modifications.

Objective 2: Provide safe, clean, attractive public function spaces for citizens and users.

Goal 2: Forward Planning

Objective 1: Develop succession plan for parks department.

Objective 2: Develop plans for splash pad, 18 hole disc golf course, softball field, tree faces program.

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Parks & Recreations

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Wages & Benefits	\$ 151,041	\$ 159,000	\$ 124,000	\$ 166,300	4.6%
Supplies & Minor Equip	31,177	38,200	34,600	33,600	-12.0%
Repair & Maintenance	10,456	16,400	12,400	13,900	-15.2%
Prof & Contractual Serv	22,420	6,400	15,400	11,400	78.1%
Utility Service	27,440	21,400	22,500	21,200	-0.9%
Mrkt, Print & Advertising	65	1,900	2,300	2,000	5.3%
Dues, Travel & Training	2,009	2,500	1,000	2,000	-20.0%
Rentals/Leases	467	600	500	600	0.0%
TOTAL EXPENDITURES	\$ 245,075	\$ 246,400	\$ 212,700	\$ 251,000	1.9%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Parks & Recreation 5-33				
Wages & Benefits				
5105 Regular Salaries	\$ 108,700	\$ 112,700	\$ 85,000	\$ 115,500
5110 Overtime Pay	2,377	3,000	2,000	3,000
5204 Term Life Ins - City Portion	141	200	200	200
5205 Health Ins - City Portion	19,924	21,900	20,000	26,400
5210 TMRS	7,821	8,000	6,200	8,200
5215 Social Security/Medicare	8,654	9,200	7,000	9,300
5220 Longevity Pay	2,810	4,000	3,000	3,100
5225 SUTA	614	-	600	600
Total Wages & Benefits	151,041	159,000	124,000	166,300
Supplies & Minor Equip				
5311 Chemicals	-	2,000	1,000	1,000
5312 Sand - Seed - Fertilizer	2,009	1,000	1,000	1,500
5313 Pool Chemicals	18,499	20,000	20,000	20,000
5314 Park Supplies	1,369	1,000	1,000	1,000
5319 Janitor Supplies	1,170	1,800	1,200	1,200
5323 Special Clothing	1,158	1,200	800	1,200
5324 Walker Sayle Community Serv	1,041	1,200	2,000	1,200
5326 M/V Operating Supplies	2,633	6,000	4,000	3,000
5328 Equip Operating Supplies	1,364	2,000	1,600	1,500
5333 Minor Equip	1,934	2,000	2,000	2,000
Total Supplies & Minor Equip	31,177	38,200	34,600	33,600
Repair & Maintenance				
5400 Pool Repairs	2,833	6,000	3,000	6,500
5406 M/V Repair & Maint Supplies	395	400	400	400
5407 Equip Repair & Maint Supplies	2,985	2,000	3,000	2,000
5408 Building & Grounds Repair	3,133	3,000	5,000	3,000
5410 Building Repairs - BYFC	1,110	5,000	1,000	2,000
Total Repair & Maintenance	10,456	16,400	12,400	13,900
Prof & Contractual Serv				
5501 Physicals Pre-Employment	45	100	100	100
5513 Miscellaneous Engineers	3,950	-	-	-
5518 M/V Repair by Contract	2,937	800	800	800
5519 Equipment Repair by Contract Serv	5,781	-	5,000	5,000
5521 Building & Grounds by Contract	8,321	4,000	8,000	4,000
5540 Uniforms & Clothing	1,386	1,500	1,500	1,500
Total Prof & Contractual Serv	22,420	6,400	15,400	11,400
Utility Service				
5700 Communications	1,591	2,000	1,600	1,800
5702 Miller Park Electricity	9,335	6,500	6,500	6,500
5703 Park Guard Lights	1,813	2,000	2,000	2,000
5706 Ball Park Lights	13,280	9,300	11,000	9,300
5716 Natural Gas	1,421	1,600	1,400	1,600
Total Utility Service	27,440	21,400	22,500	21,200

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Parks & Recreation 5-33				
Mrkt, Print & Advertising				
5800 Printing & Advertising	65	500	600	300
5801 Professional Publications	-	1,400	1,700	1,700
Total Mrkt, Print & Advertising	65	1,900	2,300	2,000
Dues, Travel & Training				
5905 Continuing Education	2,009	2,500	1,000	2,000
Total Dues, Travel & Training	2,009	2,500	1,000	2,000
Rentals/Leases				
7105 Rentals	467	600	500	600
Total Rentals/Leases	467	600	500	600
TOTAL PARKS & RECREATION	\$ 245,075	\$ 246,400	\$ 212,700	\$ 251,000

Streets

FY 2017-2018

The Public Works Director is over the Street Department which provides maintenance over city streets, roads and drainage infrastructure within the city limits.

Goal 1: Leadership and Financial

Objective 1: Continue cross training staff for water and wastewater utilities

Objective 2: Provide TCEQ licensing for staff

Objective 3: Obtain asbestos training for staff

Goal 2: Capital Improvements and Economic Development

Objective 1: Maintain new street drainage ways

Objective 2: Assist with new projects

Goal 3: Forward Planning

Objective 1: Finish removing demolished houses before 2018

Objective 2: Move forward on the list of houses to be added to the monofill

Objective 3: Chemically treat vegetation in streets and curb lines

Objective 4: Continue with patching streets

Objective 5: Develop an inventory of streets with accompanying assessments and conditions including signage and vegetation removal

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Street Department

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Wages & Benefits	\$ 177,242	\$ 204,200	\$ 191,300	\$ 202,300	-0.9%
Supplies & Minor Equip	68,576	70,700	73,300	60,300	-14.7%
Repair & Maintenance	12,375	16,000	12,500	16,000	0.0%
Prof & Contractual Serv	51,406	26,700	46,200	38,200	43.1%
Utility Service	62,329	71,100	71,000	66,000	-7.2%
Dues, Travel & Training	2,742	3,200	3,200	3,000	-6.3%
Rentals/Leases	12,789	3,000	1,500	3,000	0.0%
Capital Outlay	33,057	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 420,516	\$ 394,900	\$ 399,000	\$ 388,800	-1.5%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Street Department 5-43				
Wages & Benefits				
5105 Regular Salaries	\$ 103,962	\$ 112,900	\$ 110,000	\$ 112,500
5110 Overtime Pay	20,230	30,000	21,000	21,000
5204 Term Life Ins - City Portion	190	300	200	300
5205 Health Ins - City Portion	31,549	36,400	36,400	44,000
5210 TMRS	11,126	12,900	12,000	12,900
5215 Social Security/Medicare	9,517	11,000	11,000	10,900
5220 Longevity Pay	220	600	200	200
5225 SUTA	448	100	500	500
Total Wages & Benefits	177,242	204,200	191,300	202,300
Supplies & Minor Equip				
5311 Chemicals	7,475	8,400	4,000	8,000
5323 Special Clothing	2,430	2,300	2,300	2,300
5326 M/V Operating Supplies	5,980	12,000	12,000	8,000
5328 Equip Operating Supplies	9,168	12,000	12,000	10,000
5330 Street Maintenance Supplies	39,510	25,000	35,000	25,000
5331 Street Signs	1,904	4,000	2,000	2,000
5333 Minor Equip	2,109	7,000	6,000	5,000
Total Supplies & Minor Equip	68,576	70,700	73,300	60,300
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	2,490	4,000	2,500	4,000
5407 Equip Repair & Maint Supplies	9,885	12,000	10,000	12,000
Total Repair & Maintenance	12,375	16,000	12,500	16,000
Prof & Contractual Serv				
5501 Physicals Pre-Employment	325	200	200	200
5513 Miscellaneous Engineers	1,642	-	-	-
5518 M/V Repair by Contract	593	5,000	9,000	6,000
5519 Equipment Repair by Contract Serv	30,384	15,000	30,000	25,000
5540 Uniforms & Clothing	1,662	1,500	2,000	2,000
5542 Contractual Conrete Repair	16,800	5,000	5,000	5,000
Total Prof & Contractual Serv	51,406	26,700	46,200	38,200
Utility Service				
5708 Street Lights	61,384	70,000	70,000	65,000
5709 Welcome to Breck Signs - Elect.	774	900	800	800
5710 Post Office Lights	171	200	200	200
Total Utility Service	62,329	71,100	71,000	66,000
Dues, Travel & Training				
5905 Continuing Education	2,742	3,200	3,200	3,000
Total Dues, Travel & Training	2,742	3,200	3,200	3,000

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

Street Department 5-43	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Rentals/Leases				
7105 Rentals	3,275	3,000	1,500	3,000
7115 Interest/LP Equipment	155	-	-	-
7125 Lease Purchase Equipment	9,359	-	-	-
Total Rentals/Leases	12,789	3,000	1,500	3,000
Capital Outlay				
7230 Systems Improvements Purchase	33,057	-	-	-
Total Capital Outlay	33,057	-	-	-
TOTAL STREET DEPARTMENT	\$ 420,516	\$ 394,900	\$ 399,000	\$ 388,800

Garage & Warehouse

FY 2017-2018

The Public Works Director is over the Garage & Warehouse Department which is responsible for minor maintenance of vehicles and equipment and for maintaining the parts and supplies inventory for the water and sewer utility crews.

Goal 1: Safety and Security

- Objective 1: Finish perimeter fence
- Objective 2: Reskin existing structures
- Objective 3: Replace doors on bottom shop garage

Goal 2: Leadership and Financial

- Objective 1: Start a preventive maintenance program for city vehicles and equipment

Goal 3: Forward Planning

- Objective 1: Replace roof on old dog pound to be used for chemical storage
- Objective 2: Do more in-house repairs of equipment and vehicles
- Objective 3: Cleanup bottom shop, barns and city yards

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Garage & Warehouse

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Supplies & Minor Equip	\$ 4,206	\$ 10,200	\$ 3,800	\$ 5,000	-51.0%
Repair & Maintenance	1,443	15,500	14,600	1,500	-90.3%
Prof & Contractual Serv	15,464	2,600	6,600	2,100	-19.2%
Utility Service	7,952	12,500	8,000	10,000	-20.0%
Rentals/Leases	64	100	300	100	0.0%
TOTAL EXPENDITURES	\$ 29,129	\$ 40,900	\$ 33,300	\$ 18,700	-54.3%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

Garage & Warehouse 5-44	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Supplies & Minor Equip				
5308 Warehouse Stock	\$ 746	\$ 5,000	\$ 1,000	\$ 1,000
5319 Janitor Supplies	522	1,000	600	800
5323 Special Clothing	-	200	200	-
5328 Equip Operating Supplies	1,553	1,000	1,000	1,200
5333 Minor Equip	1,385	3,000	1,000	2,000
Total Supplies & Minor Equip	4,206	10,200	3,800	5,000
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	22	-	100	-
5407 Equip Repair & Maint Supplies	1,148	2,500	1,500	1,500
5408 Building & Grounds Repair	273	13,000	13,000	-
Total Repair & Maintenance	1,443	15,500	14,600	1,500
Prof & Contractual Serv				
5507 Department of Health Fees	50	100	100	100
5519 Equipment Repair by Contract Serv	4,596	1,000	1,000	1,000
5521 Building & Grounds by Contract	9,763	1,000	5,000	500
5547 Pest Control	1,055	500	500	500
Total Prof & Contractual Serv	15,464	2,600	6,600	2,100
Utility Service				
5700 Communications	1,187	1,500	1,200	1,200
5701 Electricity	6,062	10,000	6,000	8,000
5716 Natural Gas	703	1,000	800	800
Total Utility Service	7,952	12,500	8,000	10,000
Rentals/Leases				
7105 Rentals	64	100	300	100
Total Rentals/Leases	64	100	300	100
TOTAL GARAGE & WAREHOUSE	\$ 29,129	\$ 40,900	\$ 33,300	\$ 18,700



CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

General Fund Non-Departmental

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Prof & Contractual Serv	\$ 363,299	\$ 339,200	\$ 378,400	\$ 367,000	8.2%
Other Expenses	5,060	5,600	5,100	30,100	437.5%
Other Financing Uses	20,000	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 388,359	\$ 344,800	\$ 383,500	\$ 397,100	15.2%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

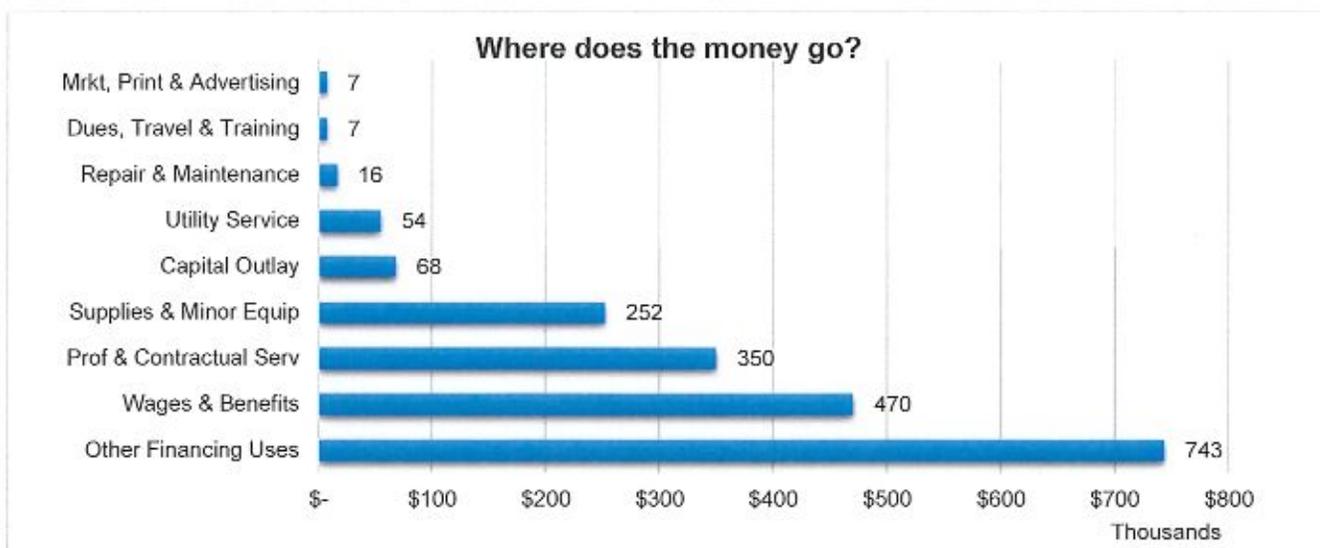
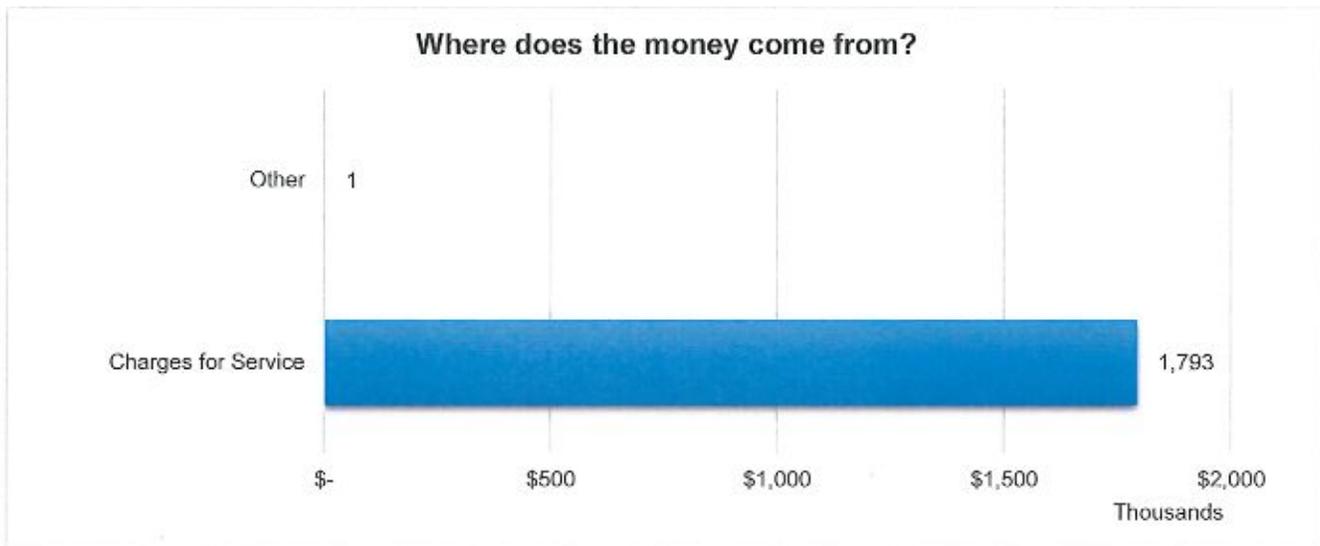
Non-Departmental 5-90	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Prof & Contractual Serv				
5544 Contractual Services	\$ 1,750	\$ 3,800	\$ 4,000	\$ 3,800
5553 Arts Center Services	16,100	16,100	16,100	16,100
5555 Library Service	13,900	13,900	13,900	13,900
5561 Ambulance Subsidy	50,000	50,000	50,000	72,000
5564 Audit	28,325	28,000	28,000	28,000
5567 Attorney	66,117	40,000	70,000	40,000
5568 Legal Service	6,495	1,000	1,000	1,000
5569 Health Officer	325	300	300	300
5570 Code of Ordinance	2,665	2,000	2,000	2,000
5571 Equipment Floater	4,147	4,200	4,200	4,200
5572 Commercial Package Policy	28,789	28,000	30,800	28,800
5573 Motor Vehicle Fleet Insurance	24,503	24,500	25,400	24,500
5574 Workmans Comp & Liability Pymt	61,282	68,500	73,400	73,500
5575 Public Officials Liability Ins.	16,041	16,000	16,400	16,000
5577 Blanket Employee Bond	490	500	500	500
5578 Secretary & Treasurer Bond	100	100	100	100
5579 Notary Bond	270	300	300	300
5580 Chamber - H/M Pymts	42,000	42,000	42,000	42,000
Total Prof & Contractual Serv	363,299	339,200	378,400	367,000
Other Expenses				
7600 Christmas Expense/City Party	4,094	4,500	4,000	4,000
7601 SUTA Fees	931	1,000	1,000	1,000
7602 TX Soc. Sec. Administration	35	100	100	100
7615 Chapter 380 Agreement	-	-	-	25,000
Total Other Expenses	5,060	5,600	5,100	30,100
Other Financing Uses				
9004 Transfer to Equip Replacement	20,000	-	-	-
9005 Transfer to Capital Improvement	-	-	-	-
Total Other Financing Uses	20,000	-	-	-
TOTAL OTHER FINANCING USES	\$ 388,359	\$ 344,800	\$ 383,500	\$ 397,100

Water Fund

The Water Fund is a proprietary enterprise fund that is funded by fees charged to finance the cost of services to external customers for goods and services. The City of Breckenridge uses the Water Fund to account for operation of the Water Office, Meter Reading, Water Treatment Plant, Water Distribution, and other costs to support the fund.

Revenues

The sale of water accounts for 99.6% of Water Fund operating revenues. Water Fund revenues have declined due to the wet winter and spring. The recent rains have maintained lake levels, restrictions have been removed, and revenues are expected to remain at 2016-17 levels. Water rates were lowered slightly in 2016-17, and at this point, no water rate increases are budgeted for 2017-18.





CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Water Fund

	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018
BEGINNING CASH BALANCE	\$ 388,092	\$ 181,462	\$ 118,217	\$ 469,117
Water Receipts				
Charges for Service	1,783,552	1,818,000	1,838,000	1,792,800
Other	2,464	700	249,000	700
Total Water Receipts	1,786,016	1,818,700	2,087,000	1,793,500
TOTAL CURRENT RECEIPTS	1,786,016	1,818,700	2,087,000	1,793,500
TOTAL FUNDS AVAILABLE	2,174,108	2,000,162	2,205,217	2,262,617
Water Expenditures				
Wages & Benefits	454,765	435,700	419,800	470,200
Supplies & Minor Equip	281,233	296,700	259,000	251,800
Repair & Maintenance	13,820	18,200	18,100	16,000
Prof & Contractual Serv	423,563	378,900	357,600	349,900
Utility Service	56,052	54,400	53,600	54,400
Mrkt, Print & Advertising	5,538	4,400	4,400	6,800
Dues, Travel & Training	4,315	6,700	6,200	6,900
Rentals/Leases	22,640	16,000	16,000	3,300
Capital Outlay	10,371	60,000	60,000	68,000
Other Financing Uses	347,889	594,300	541,400	743,400
Total Water Expenditures	1,620,186	1,865,300	1,736,100	1,970,700
TOTAL CURRENT EXPENDITURES	1,620,186	1,865,300	1,736,100	1,970,700
NET INCR (DECR) IN CASH BALANCE	165,830	(46,600)	350,900	(177,200)
GAAP ADJUSTMENT	(435,705)			
ENDING CASH BALANCE	\$ 118,217	\$ 134,862	\$ 469,117	\$ 291,917

CITY OF BRECKENRIDGE

FUND REVENUES BY SOURCE

Water Fund

WATER FUND REVENUE	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Charges for Service				
4201 Water Sales - Metered	\$ 1,544,566	\$ 1,600,000	\$ 1,650,000	\$ 1,600,000
4202 Water Sales - Raw - at Plant	20,840	30,000	15,000	20,000
4204 Water Taps	800	2,000	2,000	800
4206 Water Sales - TDCJ	194,330	160,000	160,000	160,000
4212 Water Sales High Mesa	5,126	8,000	5,000	6,000
4230 Service Charges	17,890	18,000	6,000	6,000
Total Charges for Service	1,783,552	1,818,000	1,838,000	1,792,800
Other				
4701 Parks St Project Loan	-	-	230,000	-
4720 Interest Income	757	700	700	700
4735 Charge Off Account - Bad Debts	1,168	-	-	-
4736 Cash Over/Short Account	(120)	-	-	-
4742 Non-Revenue Receipts	62	-	18,300	-
4745 Sale of Materials	597	-	-	-
Total Other	2,464	700	249,000	700
TOTAL WATER FUND REVENUE	\$ 1,786,016	\$ 1,818,700	\$ 2,087,000	\$ 1,793,500

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Fund

Department	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Water & Wastewater Commercial	\$ 99,470	\$ 63,600	\$ 53,800	\$ 69,300	9.0%
Water Meters	104,422	115,300	113,600	116,800	1.3%
Lake Daniel	6,799	5,800	8,700	4,900	-15.5%
Water Treatment	781,943	750,200	716,400	693,400	-7.6%
Water Distribution	279,663	336,100	302,200	342,900	2.0%
Non-Departmental	347,889	594,300	541,400	743,400	25.1%
TOTAL EXPENDITURES	\$ 1,620,186	\$ 1,865,300	\$ 1,736,100	\$ 1,970,700	5.7%



Water and Wastewater Commercial

FY 2017-2018

The City Secretary/Finance Officer is over the Water & Wastewater Commercial Department which is responsible for maintaining the Water Office to bill, collect, and post utility billing revenue.

Goal 1: Leadership and Financial

- Objective 1: Maintain and improve accuracy: billings, payments, deposits, fees and charge offs
- Objective 2: Focus on customer service to improve customer relations
- Objective 3: Continue training, cross-training and professional development

Goal 2: Forward Planning

- Objective 1: Create and maintain instruction manuals for each position (SOP's)
- Objective 2: Develop staff succession plans

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water & Wastewater Commercial

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Wages & Benefits	\$ 66,603	\$ 34,100	\$ 38,800	\$ 51,800	51.9%
Supplies & Minor Equip	8,073	9,000	9,000	9,100	1.1%
Prof & Contractual Serv	19,256	16,100	2,100	2,100	-87.0%
Mrkt, Print & Advertising	5,538	3,900	3,900	6,300	61.5%
Dues, Travel & Training	-	500	-	-	-100.0%
TOTAL EXPENDITURES	\$ 99,470	\$ 63,600	\$ 53,800	\$ 69,300	9.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Water & Wastewater Commercial 5-70				
Wages & Benefits				
5105 Regular Salaries	\$ 44,999	\$ 21,300	\$ 27,600	\$ 37,500
5110 Overtime Pay	-	300	100	300
5204 Term Life Ins - City Portion	72	100	100	100
5205 Health Ins - City Portion	11,871	7,300	7,300	8,800
5210 TMRS	5,406	2,000	1,500	2,000
5215 Social Security/Medicare	3,485	1,700	2,000	2,900
5220 Longevity Pay	557	800	-	-
5225 SUTA	213	600	200	200
Total Wages & Benefits	66,603	34,100	38,800	51,800
Supplies & Minor Equip				
5310 Postage for Water Bills	8,073	8,000	8,000	8,100
5333 Minor Equip	-	1,000	1,000	1,000
Total Supplies & Minor Equip	8,073	9,000	9,000	9,100
Prof & Contractual Serv				
5501 Physicals Pre-Employment	45	100	100	100
5519 Equipment Repair by Contract Serv	3,169	2,000	2,000	2,000
5544 Contractual Services	16,042	14,000	-	-
Total Prof & Contractual Serv	19,256	16,100	2,100	2,100
Mrkt, Print & Advertising				
5800 Printing & Advertising	3,781	300	300	300
5802 Water Bills	1,757	3,600	3,600	6,000
Total Mrkt, Print & Advertising	5,538	3,900	3,900	6,300
Dues, Travel & Training				
5905 Continuing Education	-	500	-	-
Total Dues, Travel & Training	-	500	-	-
TOTAL WATER & WASTEWATER COMMERCIAL	\$ 99,470	\$ 63,600	\$ 53,800	\$ 69,300



Water Meters

FY 2017-2018

The Public Works Director is over the Water Meters Department which is responsible for reading, replacing, installing, and maintaining water meters.

Goal 1: Capital Improvements and Economic Development

Objective 1: Replace meters with radio reads in order of books read

Objective 2: Reduce time spent on meter reading

Objective 3: Update meter location in GIS system

Goal 2: Forward Planning

Objective 1: Improve public opinion

Objective 2: Improve customer service

Objective 3: Help streamline billing by improving routing

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Meters

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Wages & Benefits	\$ 71,876	\$ 71,700	\$ 71,200	\$ 76,000	6.0%
Supplies & Minor Equip	18,678	37,700	37,800	26,900	-28.6%
Repair & Maintenance	780	1,500	700	1,300	-13.3%
Prof & Contractual Serv	4,209	3,800	3,300	3,800	0.0%
Dues, Travel & Training	758	600	600	800	33.3%
Capital Outlay	8,121	-	-	8,000	0.0%
TOTAL EXPENDITURES	\$ 104,422	\$ 115,300	\$ 113,600	\$ 116,800	1.3%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Water Meters 5-71				
Wages & Benefits				
5105 Regular Salaries	\$ 44,742	\$ 45,000	\$ 45,000	\$ 45,900
5110 Overtime Pay	504	1,000	500	1,000
5204 Term Life Ins - City Portion	93	100	100	200
5205 Health Ins - City Portion	13,444	14,600	14,600	17,600
5210 TMRS	6,649	4,400	4,400	4,500
5215 Social Security/Medicare	3,664	3,800	3,800	3,800
5220 Longevity Pay	2,648	2,800	2,800	2,800
5225 SUTA	132	-	-	200
Total Wages & Benefits	71,876	71,700	71,200	76,000
Supplies & Minor Equip				
5323 Special Clothing	100	200	100	200
5326 M/V Operating Supplies	5,228	5,500	5,000	5,500
5328 Equip Operating Supplies	16	400	200	200
5329 Utility Repair Supplies	12,359	30,000	30,000	20,000
5333 Minor Equip	975	1,600	2,500	1,000
Total Supplies & Minor Equip	18,678	37,700	37,800	26,900
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	369	500	300	500
5407 Equip Repair & Maint Supplies	411	1,000	400	800
Total Repair & Maintenance	780	1,500	700	1,300
Prof & Contractual Serv				
5501 Physicals Pre-Employment	54	100	100	100
5518 M/V Repair by Contract	2,559	3,000	2,500	3,000
5519 Equipment Repair by Contract Serv	1,235	300	300	300
5540 Uniforms & Clothing	361	400	400	400
Total Prof & Contractual Serv	4,209	3,800	3,300	3,800
Dues, Travel & Training				
5905 Continuing Education	758	600	600	800
Total Dues, Travel & Training	758	600	600	800
Capital Outlay				
7223 Equipment Purchase	8,121	-	-	8,000
Total Capital Outlay	8,121	-	-	8,000
TOTAL WATER METERS	\$ 104,422	\$ 115,300	\$ 113,600	\$ 116,800



Lake Daniels

FY 2017-2018

The Public Works Director is over the Lake Daniels Department which is responsible for maintenance of Lake Daniels, the dam, and the surrounding grounds.

Goal 1: Safety and Security

- Objective 1: Clear brush and trees from dam and below it for control of feral hog problem and maintenance of dam
- Objective 2: Utilize burn plan for control of vegetation
- Objective 3: Repair two erosions that have started
- Objective 4: Clean silt out around morning glory
- Objective 5: Replace elevation marker
- Objective 6: Get gates operational

Goal 2: Forward Planning

- Objective 1: Stay on top of maintenance of dam

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Lake Daniel

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Repair & Maintenance	\$ -	\$ 2,000	\$ 5,000	\$ 1,000	-50.0%
Prof & Contractual Serv	6,493	3,300	3,300	3,500	0.0%
Utility Service	306	500	400	400	-20.0%
TOTAL EXPENDITURES	\$ 6,799	\$ 5,800	\$ 8,700	\$ 4,900	-15.5%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

Lake Daniel 5-72	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	\$ -	\$ 2,000	\$ 5,000	\$ 1,000
Total Repair & Maintenance	-	2,000	5,000	1,000
Prof & Contractual Serv				
5513 Miscellaneous Engineers	1,764	800	800	1,000
5521 Building & Grounds by Contract	4,729	2,000	2,000	2,000
5527 Dam & Line Repair by Contract	-	500	500	500
Total Prof & Contractual Serv	6,493	3,300	3,300	3,500
Utility Service				
5701 Electricity	306	500	400	400
Total Utility Service	306	500	400	400
TOTAL LAKE DANIEL	\$ 6,799	\$ 5,800	\$ 8,700	\$ 4,900



Water Treatment Plant

FY 2017-2018

The Public Works Director is over the Water Treatment Department which is responsible for operating and maintaining the Water Treatment Plant and for producing high-quality, potable water to meet state and federal standards for residential and commercial customers within the City's CCN. The plant capacity is 3.4 MGD with average daily consumption at .7 MGD.

Goal 1: Safety and Security

Objective 1: Ensure operators are licensed and trained above minimum limits

Goal 2: Leadership and Financial

Objective 1: Implement blending of Lake Daniels water to cut down on cost

Objective 2: Utilize improvements to produce a better product at a better price

Goal 3: Forward Planning

Objective 1: Keep a proactive vision on changing rules and regulations so that we stay in front of changes

Objective 2: Get security cameras repaired

Objective 3: Install new meter and backflow device at new water fill station

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Treatment

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Wages & Benefits	\$ 210,918	\$ 199,300	\$ 204,900	\$ 211,200	6.0%
Supplies & Minor Equip	128,400	147,000	115,700	109,800	-25.3%
Repair & Maintenance	3,220	3,700	4,400	2,700	-27.0%
Prof & Contractual Serv	368,102	337,200	328,400	319,400	-5.3%
Utility Service	49,058	47,000	47,000	47,000	0.0%
Mrkt, Print & Advertising	-	500	500	500	0.0%
Dues, Travel & Training	2,514	2,000	2,000	2,500	25.0%
Rentals/Leases	19,731	13,500	13,500	300	-97.8%
TOTAL EXPENDITURES	\$ 781,943	\$ 750,200	\$ 716,400	\$ 693,400	-7.6%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Water Treatment 5-73				
Wages & Benefits				
5105 Regular Salaries	\$ 127,017	\$ 125,200	\$ 125,200	\$ 129,000
5110 Overtime Pay	17,057	11,300	17,000	11,300
5204 Term Life Ins - City Portion	184	300	200	300
5205 Health Ins - City Portion	32,641	36,400	36,400	44,000
5210 TMRS	20,304	12,700	12,700	12,800
5215 Social Security/Medicare	11,196	10,800	10,800	10,900
5220 Longevity Pay	1,391	1,700	1,400	1,700
5221 Certification Pay	888	900	900	900
5225 SUTA	240	-	300	300
Total Wages & Benefits	210,918	199,300	204,900	211,200
Supplies & Minor Equip				
5311 Chemicals	118,380	140,000	100,000	100,000
5319 Janitor Supplies	2,201	1,500	1,500	1,800
5323 Special Clothing	364	500	500	500
5326 M/V Operating Supplies	810	1,500	1,200	1,000
5328 Equip Operating Supplies	1,048	1,500	2,500	1,500
5333 Minor Equip	5,597	2,000	10,000	5,000
Total Supplies & Minor Equip	128,400	147,000	115,700	109,800
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	-	300	300	300
5407 Equip Repair & Maint Supplies	2,070	1,400	2,100	1,400
5408 Building & Grounds Repair	1,150	2,000	2,000	1,000
Total Repair & Maintenance	3,220	3,700	4,400	2,700
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	100	100
5508 State Annual Water Permit	5,560	5,600	6,400	5,600
5509 Copper/Lead Lab Work	-	800	800	800
5510 Contract Lab Work	9,508	6,800	16,000	10,000
5511 Water Tank Inspection	1,200	1,200	1,200	1,200
5513 Miscellaneous Engineers	2,400	2,000	10,000	2,000
5515 Professional Services	11,931	5,000	5,000	5,000
5518 M/V Repair by Contract	123	200	200	200
5519 Equipment Repair by Contract Serv	71,234	40,000	40,000	40,000
5521 Building & Grounds by Contact	11,814	12,000	6,000	8,000
5536 WCTMWD Water	230,323	250,000	220,000	225,000
5539 Sludge Disposal	22,420	12,000	20,000	20,000
5540 Uniforms & Clothing	1,014	1,200	1,200	1,200
5544 Contractual Services	250	-	1,200	-
5547 Pest Control	325	300	300	300
Total Prof & Contractual Serv	368,102	337,200	328,400	319,400

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Water Treatment 5-73				
Utility Service				
5700 Communications	1,936	2,000	2,000	2,000
5701 Electricity	47,122	45,000	45,000	45,000
Total Utility Service	49,058	47,000	47,000	47,000
Mrkt, Print & Advertising				
5800 Printing & Advertising	-	500	500	500
Total Mrkt, Print & Advertising	-	500	500	500
Dues, Travel & Training				
5905 Continuing Education	2,514	2,000	2,000	2,500
Total Dues, Travel & Training	2,514	2,000	2,000	2,500
Rentals/Leases				
7105 Rentals	-	300	300	300
7115 Interest/LP Equipment	1,252	400	400	-
7125 Lease Purchase Equipment	18,479	12,800	12,800	-
Total Rentals/Leases	19,731	13,500	13,500	300
TOTAL WATER TREATMENT	\$ 781,943	\$ 750,200	\$ 716,400	\$ 693,400

Water Distribution

FY 2017-2018

The Public Works Director is over the Water Distribution Department which is responsible for maintaining the water distribution system throughout the City and in areas adjacent to the City where the City serves customers within the City's CCN.

Goal 1: Safety and Security

Objective 1: Continue training to follow TCEQ rules and regulations

Objective 2: Continuing licensing and training for personnel

Objective 3: Obtain asbestos training for staff

Goal 2: Capital Improvements and Economic Development

Objective 1: Maintain new system and utilize ongoing training

Objective 2: Assist with gathering information for new projects

Objective 3: Start laying new water and sewer lines that have lasted beyond their service life

Goal 3: Forward Planning

Objective 1: Learn to utilize the GIS system

Objective 2: Identify lines that need to be replaced

Objective 3: Start replacing the lines identified

Objective 4: Implement a preventive maintenance program for motor vehicles and equipment

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Distribution

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Wages & Benefits	\$ 105,368	\$ 130,600	\$ 104,900	\$ 131,200	0.5%
Supplies & Minor Equip	126,082	103,000	96,500	106,000	2.9%
Repair & Maintenance	9,820	11,000	8,000	11,000	0.0%
Prof & Contractual Serv	25,503	18,500	20,500	21,100	14.1%
Utility Service	6,688	6,900	6,200	7,000	1.4%
Dues, Travel & Training	1,043	3,600	3,600	3,600	0.0%
Rentals/Leases	2,909	2,500	2,500	3,000	20.0%
Capital Outlay	2,250	60,000	60,000	60,000	0.0%
TOTAL EXPENDITURES	\$ 279,663	\$ 336,100	\$ 302,200	\$ 342,900	2.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Water Distribution 5-74				
Wages & Benefits				
5105 Regular Salaries	\$ 58,702	\$ 66,300	\$ 66,300	\$ 65,400
5110 Overtime Pay	13,936	24,000	15,000	24,000
5204 Term Life Ins - City Portion	68	200	200	200
5205 Health Ins - City Portion	15,205	21,900	12,000	26,400
5210 TMRS	11,527	8,500	5,000	8,000
5215 Social Security/Medicare	5,563	7,300	6,000	6,900
5220 Longevity Pay	74	2,400	100	-
5225 SUTA	293	-	300	300
Total Wages & Benefits	105,368	130,600	104,900	131,200
Supplies & Minor Equip				
5311 Chemicals	8,964	2,000	1,000	2,000
5315 Raw Water System	8	-	-	-
5323 Special Clothing	1,093	1,000	1,000	1,000
5326 M/V Operating Supplies	4,674	10,000	2,500	8,000
5328 Equip Operating Supplies	3,806	5,000	4,000	5,000
5329 Utility Repair Supplies	103,597	80,000	80,000	80,000
5333 Minor Equip	3,940	5,000	8,000	10,000
Total Supplies & Minor Equip	126,082	103,000	96,500	106,000
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	3,421	4,000	3,000	4,000
5407 Equip Repair & Maint Supplies	6,399	7,000	5,000	7,000
Total Repair & Maintenance	9,820	11,000	8,000	11,000
Prof & Contractual Serv				
5501 Physicals Pre-Employment	136	300	300	300
5513 Miscellaneous Engineers	1,003	2,000	1,000	1,000
5518 M/V Repair by Contract	1,009	1,000	8,000	1,000
5519 Equipment Repair by Contract Serv	22,776	14,000	10,000	18,000
5540 Uniforms & Clothing	579	1,200	1,200	800
Total Prof & Contractual Serv	25,503	18,500	20,500	21,100
Utility Service				
5701 Electricity	5,061	4,500	4,500	5,000
5711 TDCJ Booster Pump - Electricity	1,414	2,000	1,500	1,600
5712 TDCJ Water Tower - Electricity	213	400	200	400
Total Utility Service	6,688	6,900	6,200	7,000
Dues, Travel & Training				
5905 Continuing Education	1,043	3,600	3,600	3,600
Total Dues, Travel & Training	1,043	3,600	3,600	3,600

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

Water Distribution 5-74	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Rentals/Leases				
7105 Rentals	2,909	2,500	2,500	3,000
Total Rentals/Leases	2,909	2,500	2,500	3,000
Capital Outlay				
7215 Shop & Plant Equip Purchase	2,250	60,000	60,000	60,000
Total Capital Outlay	2,250	60,000	60,000	60,000
TOTAL WATER DISTRIBUTION	\$ 279,663	\$ 336,100	\$ 302,200	\$ 342,900

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Fund Non-Departmental

Expenditures	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Budget 2017-2018	Percent Change
Other Financing Uses	347,889	594,300	541,400	743,400	25.1%
TOTAL EXPENDITURES	\$ 347,889	\$ 594,300	\$ 541,400	\$ 743,400	25.1%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

Non-Departmental 5-90	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Other Financing Uses				
9000 Budgetary Transfers to General	150,000	391,900	391,900	350,000
9002 Transfer to Trade Days Fund	27,000	20,000	20,000	15,000
9003 Transfer to Park St. Project Fund	40,800	-	-	-
9004 Transfer to Equip Replacement	11,025	-	17,500	80,000
9005 Transfer to Capital Improvement	74,189	75,000	112,000	153,200
9006 Transfer to Rev DS-CO 2012 DWSRF	30,250	72,600	-	72,600
9010 Transfer to Rev DS-CO 2015	14,625	34,800	-	34,500
9013 Transfer to Rev DS-GO 2010	-	-	-	38,100
Total Other Financing Uses	347,889	594,300	541,400	743,400
TOTAL NON-DEPARTMENTAL	\$ 347,889	\$ 594,300	\$ 541,400	\$ 743,400