

City
of
Breckenridge



Annual
Budget

2016-2017

**CITY OF BRECKENRIDGE
PROPERTY TAX INFORMATION**

RECORDED VOTE

The City Commission voted to adopt the 2016-17 budget as follows:

Mayor Jimmy McKay	YES
R. Kent Thompson	YES
Rob Durham	YES
David Wimberley	YES
Mayor Pro Tem Tom Cyprian	YES

PROPERTY TAX REVENUE STATEMENT - COMPARING 2016-17 TO 2015-16

The 2016-17 Budget is projected to generate \$87,652 more property tax revenue than the 2015-16 budget

COMPARATIVE PROPERTY TAX RATES

	<u>2014-15</u>	<u>2015-16</u>	<u>EST 2016-17</u>
Effective Rate	\$ 0.82943	\$ 0.89028	\$ 1.00484
Effective M&O Rate	\$ 0.59639	\$ 0.72903	\$ 0.81103
Rollback Rate	\$ 0.86201	\$ 0.96996	\$ 1.12065
Debt Rate	\$ 0.29661	\$ 0.32517	\$ 0.38120
Adopted Rate	\$ 0.86183	\$ 0.94000	\$ 1.04000

CITY DEBT OBLIGATIONS SECURED BY PROPERTY TAXES

The total debt secured by city taxes totals \$ 10,231,000.

THE ABOVE INFORMATION MAY BE FOUND INCLUDED IN A COMPLETE COPY OF THE 2016-17 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

R. Kent Thompson



COMMISSIONER PLACE 2

Rob Durham



COMMISSIONER PLACE 3

David Wimberley



CITY MANAGER

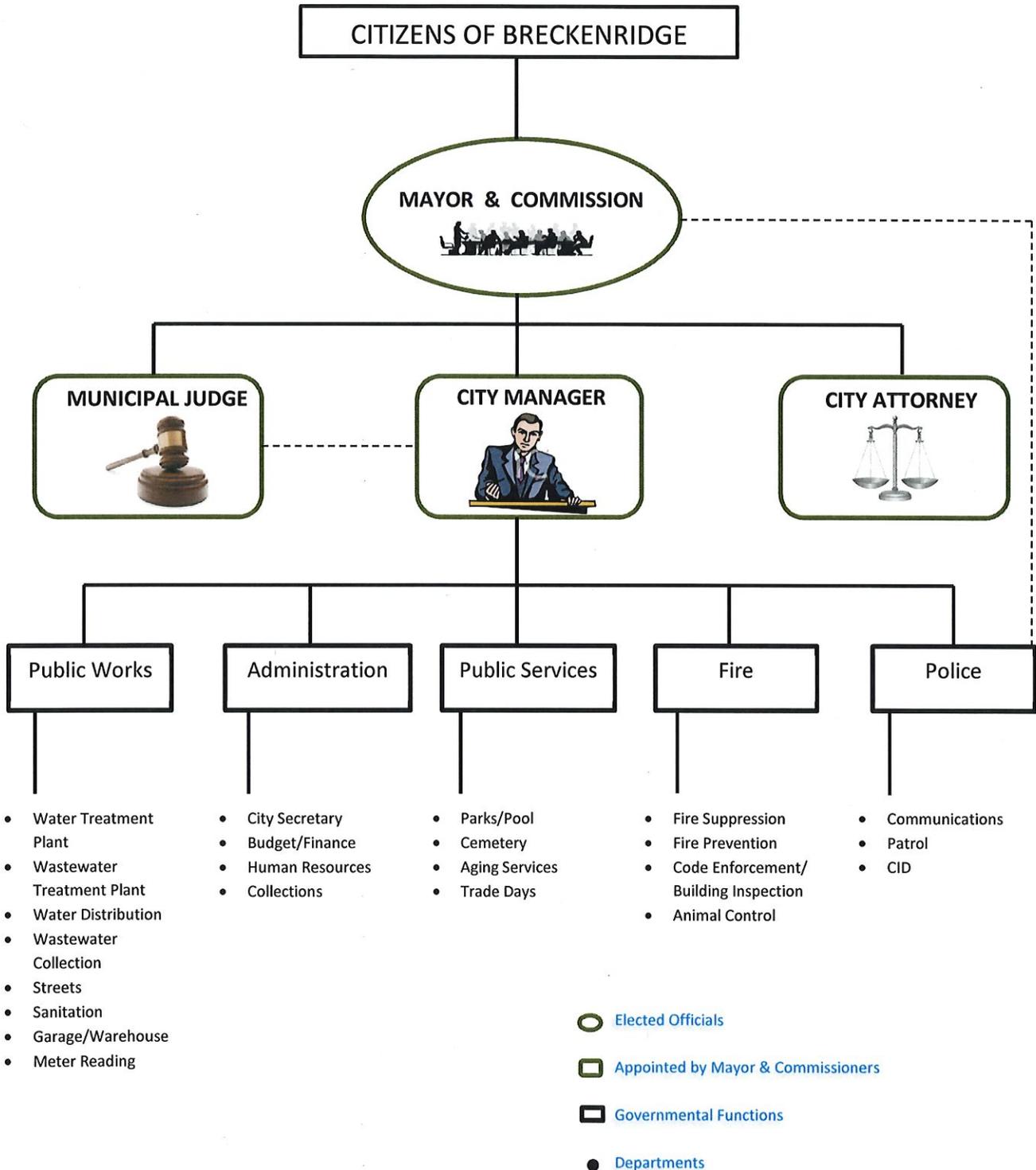
Andy McCuiston



CITY SECRETARY/
FINANCE OFFICER

Heather
Robertson-Caraway

CITY OF BRECKENRIDGE ORGANIZATIONAL CHART 2016-2017



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12	City Manager	26	Ambulance
13	City Secretary	31	Aging Services Program
14	Public Works Director	32	Cemetery
15	Accounting	33	Parks & Recreation
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19	City Hall	44	Garage & Warehouse
20	Police	90	Non-Departmental
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105	Fire Department Special Fund	116	Breckenridge Park Fund
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City of Breckenridge

September 6, 2016

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 2016-17. 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, and the election season, we are presenting a balanced budget that maintains current service levels.

GOALS

- Improve communications with Commission and other community stake-holders
- Improve long-range planning
- Adopt and follow sound financial policies
- Address organizational issues
- Promote positive economic development environment
- Enhance quality of life in Breckenridge
- Address water supply issues

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 8th and, after a series of work sessions and public hearings, the final budget will be presented for adoption on September 06, 2016.

PRIORITIES

- Maintaining service levels with a decrease in staffing and revenue declines in all major revenues
- Moving all Capital Projects forward
- Bringing Grant Projects to completion
- Restoring cash and fund balance reserves

MAJOR CONSIDERATIONS

- **Certified property values have been received from the Appraisal District.** The budget has been developed based on appraised values which are slightly lower than last year and includes
 - increases in appraised values due to \$1,505,410 in new taxable properties
 - a decrease in minerals properties of \$4,961,019
 - a decrease in personal property of \$9,351,800
 - an effective rate of \$1.00484
 - a roll-back rate adjusted for sales tax of \$1.12065
 - a debt service rate of \$0.38120
 - a recommended tax rate of \$1.04000

- **Significant sales tax decrease** in 2015-16 of \$200,000 related to oil and gas industry decline
- **Stagnant local economic development.** Expectations that a new assisted living development, Resource Care Facility, and motel have yet to materialize
- **Decreased water sales.** Rains from July 2015 through June 2016 have decreased water sales. Water rates to decrease, but sewer rates to remain the same
- **Sanitation rates expected to stay the same**
- **Increase in General and Revenue Debt Service Funds** requirements due to debt on Parks Street Project
- **Personnel.** Reduction-in-Force of 6.5 positions picking up \$243,100, severance packages provided for those affected. Wage increases for Fire Department at 3% according to Commission agreement, slight increases for Police Chief and Fire Chief to mitigate new federal over-time requirements, increases for several employees for additional responsibilities due to cuts in personnel, 12% increase in health insurance, and maintaining TMRS retirement rate at 9%
- **Parks/Lindsey Streets project** included at \$5.4 million, expected to bid September 2016
- **Equipment Replacement Fund** funded from General, Water, Wastewater, and Sanitation Funds based on equipment and vehicle depreciation. No transfers into Equipment Replacement Fund in 2016-17. Limiting equipment and vehicle purchases in 2016-17 to emergency purchases from reserves
- **Trade Days Fund.** Reducing transfers from Water and Wastewater Funds. No capital improvements in 2016-17. Moving June show to end of May to merge with Air Show. Reducing shows to Friday and Saturday, deleting Sunday at this point based on vendor recommendations

GENERAL FUND

- **Estimated ad valorem tax rate increase** from \$0.94000 to \$1.04000 will increase General Fund M&O portion of property tax revenue by \$18,440 and increase General Debt Service (I&S portion of tax rate) by \$69,212 over last year's estimated collections
- **Sales taxes** – Projected decrease of \$200,000 under 2015-16 Budget and 2016-17 sales taxes remaining the same as projected year-end 2015-16. Decrease related to continuing decline in oil/gas industry
- **Personnel** – Reduction of 3.5 positions in the 2016-17 Budget: 1 in Accounting, 1 in Cemetery, 1.5 in Aging Services
- **City Secretary/Finance Officer** – Includes increase in Stephens County Appraisal District fees
- **Accounting** – Includes partial purchase of new accounting software in 2015-16 with balance in 2016-17
- **Police** – Includes funding for new computer server
- **Street Department** – Transferring 1 employee to Wastewater Collection. Includes funding for cement mixer
- **Street Maintenance** – \$25,000. Will fund most street repairs from Street Sales Tax Fund
- **Garage/Warehouse** – Adding additional west-side fencing for security at City yard (\$13,000)
- **Fund Balance** – The fund balance in the General Fund is budgeted to decrease by \$68,846 over 2015-16 budgeted and increase by \$18,280 over 2015-16 end-of-year projected. The policy calls for maintaining a cash balance of not less than two months of operating expenditures which would be in the \$700,000 range. The task going forward continues to be rebuilding reserves

UTILITY FUNDS

- **Water Revenue** - Loss of revenue projected at \$200,000 in 2015-16 due to rain. Water sales for 2016-17 projected at \$100,000 higher than end-of-year 2015-16
- **Water Rates** - Water rate decrease included in 2016-17 Budget with expectation of increased usage
- **Water/Wastewater Commercial (Water Office)** – Reduction of 1 employee
- **Water Treatment Plant** – Roof repairs in 2016-17
- **Water Distribution** - Additional \$60,000 for Walker Sayle elevated Storage tank maintenance
- **Water Non-Departmental** - Includes funding for Trade Days Fund (\$20,000), increasing Transfer to General Fund for 2016-17 to \$391,900
- **Wastewater Rates** - No wastewater rate increases included in 2016-17 Budget at this time
- **Wastewater Revenue** - Same as 2015-16
- **Wastewater Treatment** – Reduction of 1 employee. Repair and move fencing after capital improvements completed (\$5,000). Continuing to run belt-press causing extra disposal costs
- **Wastewater Collection** – Reduction of 1 employee. Will transfer 1 employee in from Streets
- **Wastewater Non-Departmental** - Includes funding for the Trade Days Fund (\$20,000). Transfer to General Fund increased to \$273,600
- **Sanitation Fund Revenue** – No fee increases budgeted
- **Sanitation Fund expenditures** - Continues to include additional funding for city clean-up (\$5,000), and funding for Monofill cell maintenance
- **Utility Funds Cash Balances** – Cash balances will increase, but all utility reserves will remain inadequate based on the policy to maintain cash reserves of two months of operating expenditures which would be in the \$600,000 range.

TRADE DAYS FUND

- Trade Days added two more months, April and October, to its schedule in 2015-16. Marketing and advertising will be targeting small cities closer to Breckenridge. The June show will be moved to the last weekend in May to coordinate with the Air Show. More events and activities will be scheduled on Trade Days weekends to increase traffic
- Trade Days Fund will be funded in 2016-17 with \$20,000 from Water Fund and \$20,000 from Wastewater Fund. Additional revenue projected from lot rentals and parking
- No capital expenditures will be included for 2016-17

DEBT SERVICE

- **General Debt Service** – General debt service is paid from a portion of the property tax rate and will increase by \$75,600 over 2015-16
- **Revenue Debt Service** – In 2016-17 will pay for \$145,500 of the City's debt service

CAPITAL IMPROVEMENTS FUND

- **Water Fund Project** (\$2,400,000) – Construction started in March 2016 on new WTP water filter, new WTP filter-to-waste system, rehabilitation of WTP chemical system, rehabilitation of existing WTP clarifier, and variable speed pump at Water Treatment Plant. At the completion of the project, City will be able to blend Lake Daniels and Hubbard Creek Lake water saving approximately \$50,000 a year going forward. The variable speed pump controls will reduce hammering of the old water distribution lines reducing line brakes and water loss
- **Wastewater Fund Project** (\$1,200,000) – Rebidding expected August 2016, construction expected to begin by December 2016 on new WWTP clarifier and rehabilitation of existing

WWTP clarifier. Construction of second clarifier will allow continual operation of the plant while maintenance is performed, reducing the need for outside contractors to accelerate the turn around, and saving the City \$20,000 to \$30,000 per year

- **Street Maintenance Fund** – Plan to spend \$400,000 in 2015-16. \$700,000 budgeted for 2016-17. The savings from maintenance on these streets will be re-directed to other streets
- **Parks/Lindsey Streets Project** (\$5,400,000) – Project will replace \$1.2 million in water and sewer lines and \$4.2 million of roads and storm drainage. 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. An increase in the Ad Valorem Tax Rate was required to fund debt service for this project.

EQUIPMENT REPLACEMENT FUND

- The 2016-17 Budget - No Transfers In from the General, Water, Wastewater, or Sanitation Funds and no funding for vehicles and equipment. Limiting equipment and vehicle purchases in 2016-17 to emergency purchases from reserves

OTHER CONSIDERATIONS

- The Park Fund includes the Texas Parks and Wildlife grant for a new Skateboard Park and Playground Equipment (\$150,000). Funding sources include \$75,000 in contributions to be raised by the Parks Advisory Board and \$75,000 from a Texas Parks and Wildlife grant

SUMMARY

- This Budget maintains fund balances and cash reserves in the major operating funds at minimum levels by raising the property tax rate, reallocating costs, and reducing staff and expenditures
- Reduces staff by 6.5 positions, but provides severance packages for those affected,
- Provides Fire Department employees raises,
- Provides raises to selected employees due to additional responsibilities taken on due to the reduction in staff and for mitigating federal overtime mandates,
- Addresses street, water, and wastewater capital issues,
- Provides funding for parks projects and maintains Trade Days operations
- Addresses water, sewer, street and drainage issues on Park Street (\$5.4M), and
- Addresses the funding and the continuing city clean-up of substandard structures in the monofill”.

Respectfully submitted,



Andy McCuiston, City Manager

	General Fund	General Debt Service	Water/Wastewater/ Sanitation Funds	Trade Days Fund	Revenue Debt Service	Equip Repl/Cap Projs	Special Rev/Trust/Agency	Total All Fund Types
BEGINNING BAL	\$ 82,799	\$ 480,750	\$ 374,448	\$ 44,028	\$ 291,743	\$ 9,695,103	\$ 540,815	\$ 11,509,686
Revenues	3,802,300	692,600	3,279,200	60,600	146,200	384,600	141,300	8,506,800
Total Receipts	3,802,300	692,600	3,279,200	60,600	146,200	384,600	141,300	8,506,800
TOTAL AVAIL	\$ 3,885,099	\$ 1,173,350	\$ 3,653,648	\$ 104,628	\$ 437,943	\$ 10,079,703	\$ 682,115	\$ 20,016,486
Expenditures	3,784,020	568,445	3,267,500	39,700	145,463	9,671,236	179,002	17,655,366
Total Disbmts	3,784,020	568,445	3,267,500	39,700	145,463	9,671,236	179,002	17,655,366
Incr (Decr) in Fund Balance	\$ 18,280	\$ 124,155	\$ 11,700	\$ 20,900	\$ 737	\$ (9,286,636)	\$ (37,702)	\$ (9,148,566)
ENDING BAL	\$ 101,079	\$ 604,905	\$ 386,148	\$ 64,928	\$ 292,480	\$ 408,467	\$ 503,113	\$ 2,361,120

Department	Current 2015-2016	Proposed 2016-2017	Variance
General Fund			
11 Mayor & Commission	\$ 1,000	\$ 2,900	\$ 1,900
12 City Manager	162,900	196,100	33,200
13 City Secretary	114,000	129,200	15,200
14 Public Works Director	94,696	71,100	(23,596)
15 Accounting	204,300	142,300	(62,000)
18 City Offices	61,100	60,900	(200)
19 City Hall	16,400	17,800	1,400
20 Police	988,300	1,084,100	95,800
21 Animal Welfare	143,750	143,600	(150)
24 Municipal Court	72,900	78,700	5,800
25 Fire	626,600	585,800	(40,800)
26 Ambulance	50,000	50,000	-
31 Aging Services Program	169,900	152,220	(17,680)
32 Cemetery	116,700	92,300	(24,400)
33 Parks & Recreation	252,600	246,400	(6,200)
43 Street Dept.	456,600	394,900	(61,700)
44 Garage & Warehouse	40,600	40,900	300
90 Non-Departmental	339,400	294,800	(44,600)
Total General Fund	\$ 3,911,746	\$ 3,784,020	\$ (127,726)
Water Fund			
70 Water & Wastewater Commercial	\$ 94,600	\$ 63,600	\$ (31,000)
71 Water Meters	128,400	115,300	(13,100)
72 Lake Daniels	4,400	5,800	1,400
73 Water Treatment Plant	764,800	750,200	(14,600)
74 Water Distribution	319,400	336,100	16,700
90 Non-Departmental	779,800	594,300	(185,500)
Total Water Fund	\$ 2,091,400	\$ 1,865,300	\$ (226,100)
Wastewater Fund			
76 Wastewater Collection	\$ 283,500	\$ 222,900	\$ (60,600)
77 Wastewater Treatment	396,400	315,700	(80,700)
90 Non-Departmental	291,100	331,700	40,600
Total Wastewater Fund	\$ 971,000	\$ 870,300	\$ (100,700)
Sanitation Fund			
42 Solid Waste Station	\$ 535,300	\$ 531,900	\$ (3,400)
90 Non-Departmental	5,200	-	(5,200)
Total Sanitation Fund	\$ 540,500	\$ 531,900	\$ (8,600)

Department	Current 2015-2016	Proposed 2016-2017	Variance
Trade Days Fund			
30 Trade Days	\$ 104,900	\$ 39,700	\$ (65,200)
Total Trade Days Fund	\$ 104,900	\$ 39,700	\$ (65,200)
Recap of Funds			
Total General Fund	\$ 3,911,746	\$ 3,784,020	\$ (127,726)
Total Water Fund	2,091,400	1,865,300	(226,100)
Total Wastewater Fund	971,000	870,300	(100,700)
Total Sanitation Fund	540,500	531,900	(8,600)
Total Trade Days Fund	104,900	39,700	(65,200)
Total of all Funds	\$ 7,619,546	\$ 7,091,220	\$ (528,326)

GENERAL FUND

12 City Manager			
101 12 5515	Professional Services		\$ 40,000
	To cover the cost of the Reduction-in Force		
13 City Secretary/Finance Officer			
101 13 5550	CTA Contract		44,000
	Stephens County Appraisal District contract increase		
20 Police			
101 20 5605	Minor Equipment - Computer Server		30,000
	Dated computer equipment		
44 Garage & Warehouse			
101 44 5570	Building & Grounds Repair - Fence		<u>13,000</u>
	Will provide security for public works maintenance facility and reduce ongoing theft currently experienced at facility		
	Total General Fund		<u>\$ 127,000</u>

WATER FUND

73 Water Treatment			
102 73 6220	Bldg. & Grounds by Contract - Roof		12,000
	Will fund repair of Water Treatment Plant facility roof. No additional annual costs anticipated		
74 Water Distribution			
102 74 7215	Shop & Plant Equip Purchase		<u>60,000</u>
	Additional cost Walker Sayle elevated storage tank		
	Total Water Fund		<u>\$ 72,000</u>

WASTEWATER FUND

77 Wastewater Treatment Plant			
103 77 5519	Equip Repair by Contract		\$ 50,000
103 77 5539	Sludge Disposal		<u>48,000</u>
	Replacement of aging pump and additional sludge pressing disposal		
	Total Wastewater Fund		<u>\$ 98,000</u>

SANITATION FUND

42 Solid Waste Station			
104 42 5544	Contractual Services - Monofill, Clean-up		<u>\$ 15,000</u>
	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		
	Total Sanitation Fund		<u>\$ 15,000</u>

TOTAL			<u>\$ 312,000</u>
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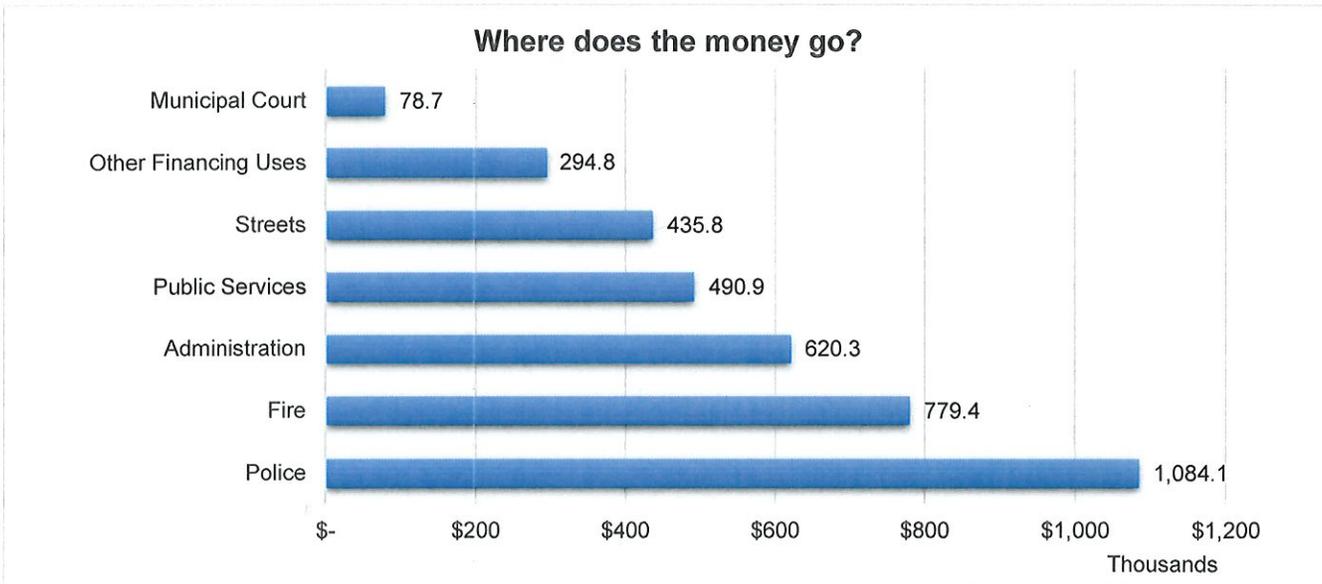
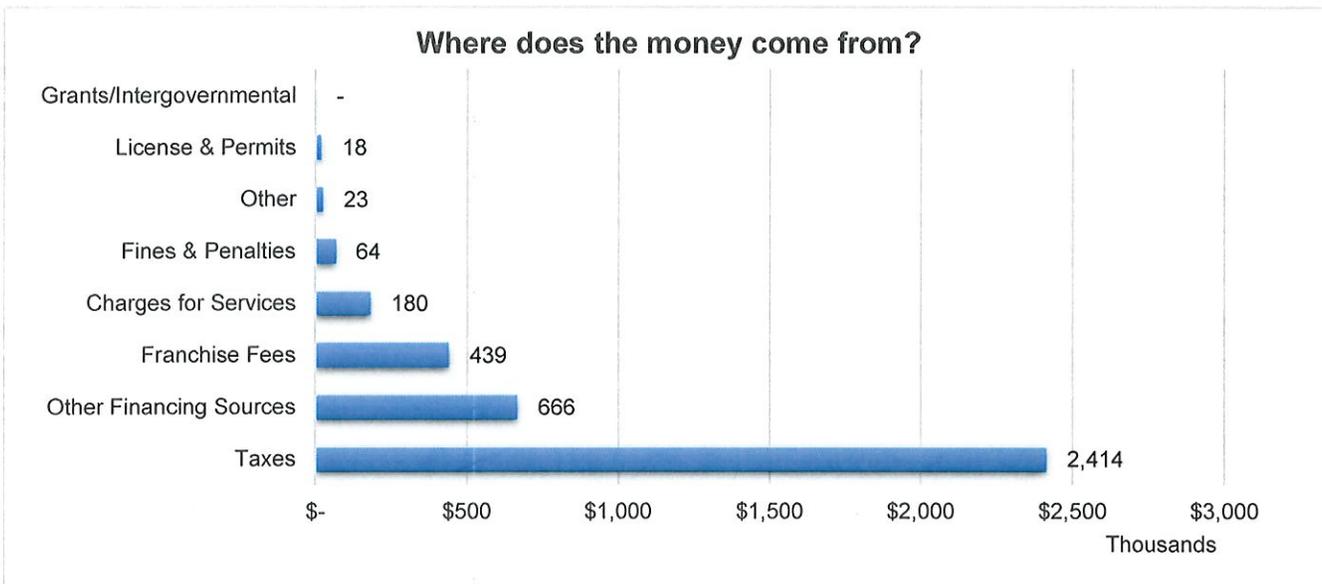
General Fund

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 75% of the General Fund operating revenue. Ad Valorem tax revenue for 2016 is based on a tax rate of \$1.04000. Property valuations for oil and minerals declined by 57% or \$4,961,019 and for personal property declined by 21.7% or \$9,351,800, but property values increased by \$1,505,410 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.

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. The net decrease in valuations has raised the effective and roll-back rates.





CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

General Fund

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017
BEGINNING FUND BALANCE	\$ 808,062	\$ 473,925	\$ 508,445	\$ 82,799
Receipts				
Taxes	2,402,667	2,608,000	2,410,800	2,414,000
License & Permits	25,752	25,300	15,300	17,800
Charges for Services	189,699	185,400	180,800	179,500
Franchise Fees	440,387	447,500	438,500	438,500
Fines & Penalties	103,858	103,800	64,200	64,200
Grants/Intergovernmental	106,221	40,000	40,000	-
Other	37,690	28,500	36,500	22,800
Other Financing Sources	300,000	300,000	300,000	665,500
Total Receipts	3,606,274	3,738,500	3,486,100	3,802,300
TOTAL CURRENT RECEIPTS	3,606,274	3,738,500	3,486,100	3,802,300
TOTAL FUNDS AVAILABLE	4,414,336	4,212,425	3,994,545	3,885,099
Expenditures				
Administration	545,567	665,600	654,396	620,300
Police	967,721	1,068,500	988,300	1,084,100
Municipal Court	85,414	80,100	72,900	78,700
Fire	859,978	774,400	820,350	779,400
Streets	435,590	539,400	497,200	435,800
Public Services	532,931	604,800	539,200	490,920
Non-Departmental	496,767	309,700	339,400	294,800
Total Expenditures	3,923,968	4,042,500	3,911,746	3,784,020
TOTAL CURRENT EXPENDITURES	3,923,968	4,042,500	3,911,746	3,784,020
NET INCR (DECR) IN FUND BALANCE	(317,694)	(304,000)	(425,646)	18,280
GAAP ADJUSTMENT	18,077			
ENDING FUND BALANCE	\$ 508,445	\$ 169,925	\$ 82,799	\$ 101,079

CITY OF BRECKENRIDGE

FUND REVENUES BY SOURCE

General Fund

GENERAL FUND REVENUE	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Taxes				
4005 Current Taxes	\$ 847,757	\$ 896,000	\$ 872,000	\$ 875,200
4007 Delinquent Taxes	276,418	280,000	320,000	320,000
4009 Penalties & Interest	41,862	47,000	47,000	47,000
4029 City Sales Tax	946,795	1,100,000	900,000	900,000
4031 Mixed Beverage Tax	3,832	3,000	3,800	3,800
4034 Property Tax Reduced by Sales	236,165	240,000	220,000	220,000
4036 Hotel/Motel Tax	49,838	42,000	48,000	48,000
Total Taxes	2,402,667	2,608,000	2,410,800	2,414,000
License & Permits				
4101 Building Permits	9,986	10,000	3,500	5,000
4102 Plumbing Permits	1,995	3,000	1,500	2,000
4103 Electrical Permits	9,621	9,000	3,500	4,000
4101 Gas Permits	1,320	1,200	1,200	1,200
4108 Beer Licenses	645	600	600	600
4109 Gaming Machine License	-	-	-	-
4114 Dog Licenses/Pound Fees	2,185	1,500	5,000	5,000
Total License & Permits	25,752	25,300	15,300	17,800
Charges For Services				
4213 Oil & Gas Inspections	1,250	1,200	1,200	1,200
4218 Zoning Application Fees	550	500	500	500
4219 Cemetery - Sales & Perpetual Care	16,545	18,000	12,000	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)	17,865	18,000	18,000	18,000
4226 Donations A/S Meals (COG)	4,997	5,000	3,500	3,500
4227 Swimming Pool Receipts	19,633	20,000	20,000	20,000
4228 County Contributions A/S	25,000	25,000	25,000	25,000
4232 Lifeguard Training	2,275	2,300	3,600	2,300
4233 Swimming Lessons	2,235	1,500	1,500	1,500
4234 Pavilion Rental	1,600	1,500	1,500	1,500
4235 Pool Rental	6,260	6,400	6,000	6,000
4236 Police Salaries Reimbursement	5,489	-	2,000	2,000
Total Charges For Services	189,699	185,400	180,800	179,500
Franchise Fees				
4401 Gross Receipts Electric	306,969	300,000	300,000	300,000
4402 Franchise Fee Garbage	7,533	7,500	7,500	7,500
4403 Gross Receipts Gas Franchise	60,554	65,000	65,000	65,000
4404 Telecommunications Franchise Fee	32,754	33,000	33,000	33,000
4405 Gross Receipts TV Cable Co. 5%	32,577	42,000	33,000	33,000
Total Franchise Fees	440,387	447,500	438,500	438,500

CITY OF BRECKENRIDGE

FUND REVENUES BY SOURCE

General Fund

GENERAL FUND REVENUE	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Fines & Penalties				
4500 Municipal Court	74,271	75,000	45,000	45,000
4501 Municipal Court Security Fee	2,314	2,000	1,400	1,400
4502 Child Safety Fund - Traffic Offense	2,213	2,000	2,200	2,200
4505 Misc. Court Fees	24,229	24,000	15,000	15,000
4506 Judicial Efficiency - Time Payment	667	600	500	500
4507 Code Compliance Liens	164	200	100	100
Total Fines & Penalties	103,858	103,800	64,200	64,200
Grants/Intergovernmental				
4601 COG Title III C	38,218	40,000	40,000	-
4611 PEG Fund Transfer	14,003	-	-	-
4650 Capital Grants & Contribution	54,000	-	-	-
Total Grants/Intergovernmental	106,221	40,000	40,000	-
Other				
4720 Interest Income	1,476	1,500	800	800
4734 Misc. Revenue	6,217	1,000	500	1,000
4735 Charge Off Account - Bad Debts	230	-	-	-
4736 Cash Over/Short Account	(25)	-	-	-
4737 (LEOSE) Allocations	2,012	2,000	2,600	2,000
4738 Ins. Casualty Loss - Buildings	1,366	-	-	-
4739 Ins. Casualty Loss - Equipment	-	-	6,300	-
4741 Revenue in Lieu of Taxes Housing	1,667	1,000	1,000	1,000
4742 Non-Revenue Receipts	10,580	6,000	6,000	6,000
4745 Sale of Materials	-	-	100	-
4746 Cemetery Care & Contrib. Interest	1,350	2,000	9,200	2,000
4747 Royalty Income	12,817	15,000	10,000	10,000
Total Other	37,690	28,500	36,500	22,800
Other Financing Sources				
4900 Water Fund Transfer	300,000	150,000	150,000	391,900
4901 Waste Water Transfer Payments	-	150,000	150,000	273,600
Total Other Financing Sources	300,000	300,000	300,000	665,500
TOTAL GENERAL FUND REVENUE	\$ 3,606,274	\$ 3,738,500	\$ 3,486,100	\$ 3,802,300

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

General Fund

Department	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Mayor & Commission	\$ 718	\$ 2,900	\$ 1,000	\$ 2,900	0.0%
City Manager	157,326	160,100	162,900	196,100	22.5%
City Secretary/Finance Officer	105,762	118,300	114,000	129,200	9.2%
Public Works Director	64,670	95,300	94,696	71,100	-25.4%
Accounting	124,186	202,700	204,300	142,300	-29.8%
City Offices	76,382	69,700	61,100	60,900	-12.6%
City Hall	16,523	16,600	16,400	17,800	7.2%
Police	967,721	1,068,500	988,300	1,084,100	1.5%
Animal Welfare	117,277	140,200	143,750	143,600	2.4%
Municipal Court	85,414	80,100	72,900	78,700	-1.7%
Fire	692,701	584,200	626,600	585,800	0.3%
Ambulance	50,000	50,000	50,000	50,000	0.0%
Aging Services	180,013	195,500	169,900	152,220	-22.1%
Cemetery	113,008	127,100	116,700	92,300	-27.4%
Parks & Recreation	239,910	282,200	252,600	246,400	-12.7%
Street Department	405,399	491,000	456,600	394,900	-19.6%
Garage & Warehouse	30,191	48,400	40,600	40,900	-15.5%
Non-Departmental	496,767	309,700	339,400	294,800	-4.8%
TOTAL EXPENDITURES	\$ 3,923,968	\$ 4,042,500	\$ 3,911,746	\$ 3,784,020	-6.4%

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: Improve communications/involvement with the Citizens, Commission and other community leadership including, but not limited to, Stephens County, Breckenridge ISD, WCTMWD, SCAD, TDCJ, BEDC, TSTC, SMH, Industrial Foundation, and Reclaim Breckenridge

Objective 1: Maximize use of City website

Objective 2: Encourage citizen participation in service opportunities within the community

Objective 3: Provide opportunities for educating board and commission members

Objective 4: Maintain an "open door" policy between the citizens and city management and be responsive to calls and/or complaints and ensure follow-up

Goal 2: Improve Long-Range Planning

Objective 1: Annually review/update City's Comprehensive Plan in house

Objective 2: Update city limits, ETJ, zoning maps, and water and sewer maps

Objective 3: Continue input of information into Geographical Information System and explore Google Earth capabilities

Objective 4: Annually update Capital Improvements Plan

Objective 5: Develop street assessment listing and prioritize work for 2016-17

Objective 6: Develop water, wastewater, and drainage projects listing and prioritize for 2016-17

Objective 7: Continue Parks Street Project

Goal 3: Adopt and Follow Sound Financial Policies

Objective 1: Use long-term debt when it makes good sense, but reduce long-term debt in the long-run and improve credit ratings in the short-run

Objective 2: Follow reserve policy for each fund including debt service

Objective 3: Maximize grants and other resources to fund projects

Objective 4: Fund vehicle/equipment replacement based on depreciation schedules

Objective 5: Insure adequacy of accounting system software, reporting and fund structure

Objective 6: Review fee structure and explore opportunities for new revenue streams

Objective 7: Continue searching for more cost effective ways to do business

Goal 4: Address Organizational Issues

- Objective 1: Work to improve credibility of Commission and management with Citizens
- Objective 2: Determine and emulate "best practices" in customer service throughout the organization
- Objective 3: Support training and development of staff to improve professionalism throughout the organization
- Objective 4: Review organization, re-align to level workload, and improve management in the organization
- Objective 5: Evaluate staffing salaries and benefits to improve staff retention
- Objective 6: Promote a "Public Servant" mentality at every level of the organization

Goal 5: Promote a Positive Environment for Economic Development in the Community

- Objective 1: Develop and support policies to encourage housing development with near-term emphasis on apartments and rental property
- Objective 2: Develop and support policies to encourage retail, commercial and industrial development
- Objective 3: Partner with BEDC on incentives

Goal 6: Enhance the Quality of Life in Breckenridge

- Objective 1: Pursue recreational, cultural and aesthetic improvements in the community
- Objective 2: Continue following substandard/abandoned housing action plan to abate the issues
- Objective 3: Continue following weeded lot/junk vehicle/debris removal action plan to abate the issues
- Objective 4: Improve/maintain storm drainage system throughout the community
- Objective 5: Review all contracts and contracted services to ascertain cost effectiveness and adequacy of service levels

Goal 7: Address Imminent Water Supply Issues

- Objective 1: Continue working with engineers, WCTMWD, SRSUD, TWDB, Region G Water Planning Group, others to provide adequate water to the Community
- Objective 2: Continue developing Lake Daniels as a water source
- Objective 3: Work with citizens and businesses to ensure water conservation compliance

Performance Indicators

- 1 Improvement in citizen and customer satisfaction with municipal services and city government in general
- 2 Improved "curbside" appeal in the city's appearance
- 3 Improvement in economic development opportunities

CITY OF BRECKENRIDGE**DEPARTMENT EXPENDITURES SUMMARY****Mayor & Commission**

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Wages & Benefits	\$ 505	\$ 1,100	\$ 700	\$ 1,100	0.0%
Prof & Contractual Serv	131	800	300	800	0.0%
Dues, Travel & Training	82	1,000	-	1,000	0.0%
TOTAL EXPENDITURES	\$ 718	\$ 2,900	\$ 1,000	\$ 2,900	\$ -

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Mayor & Commission 5-11				
Wages & Benefits				
5105 Regular Salaries	\$ 465	\$ 900	\$ 500	\$ 900
5215 Social Security/Medicare	35	100	100	100
5225 SUTA	5	100	100	100
Total Wages & Benefits	505	1,100	700	1,100
Prof & Contractual Serv				
5519 Equipment Repair by Contact Serv	-	200	-	200
5543 Service Pins & Plaques	131	600	300	600
Total Prof & Contractual Serv	131	800	300	800
Dues, Travel & Training				
5905 Continuing Education	82	1,000	-	1,000
Total Dues, Travel & Training	82	1,000	-	1,000
TOTAL MAYOR & COMMISSION	\$ 718	\$ 2,900	\$ 1,000	\$ 2,900

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: Future Planning

- Objective 1: Develop Recovery Budgeting approach for next two years
- Objective 2: Review/update Capital Improvements Plan by 9/30/17
- Objective 3: Work with e-HT, WCTMWD, SRSUD, Region G WPG, BRA, others on regional water plan
- Objective 4: Review and implement Trade Days master plan

Goal 2: Customer Service/Communications

- Objective 1: Improve communications with citizens, Commission, community leadership and staff daily
- Objective 2: Build credibility of Commission/staff in community daily
- Objective 3: Model customer service from the top down daily

Goal 3: Staff Development

- Objective 1: Ensure licensing/certification/training of staff
- Objective 2: Review organization, realign to level workloads, and improve management in organization
- Objective 3: Obtain training for flood plain administration, zoning, GIS by 9/30/17

Goal 4: Financial Policies

- Objective 1: Assess/improve budget/audit as communications/policy documents by 9/30/17
- Objective 2: Review revenue streams/fee schedules and adjust as appropriate by 9/30/17
- Objective 3: Have each fund be self-supporting
- Objective 4: Develop treasury management function

Goal 5: Continue working to improve cell phone service in Breckenridge/Stephens County

- Objective 1: Work with AT&T, State elected officials and the FCC regarding service issues

Performance Indicators

- 1 Improved financial position for all funds by 9/30/17
- 2 Improvement in Breck Trade Days vendor and customer participation by 9/30/17
- 3 Capital projects underway or completed as scheduled
- 4 Community cleanup progressing well

CITY OF BRECKENRIDGE**DEPARTMENT EXPENDITURES SUMMARY****City Manager**

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Wages & Benefits	\$ 146,326	\$ 153,300	\$ 153,100	\$ 154,300	0.7%
Supplies & Minor Equip	727	900	-	100	-88.9%
Repair & Maintenance	24	100	-	-	-100.0%
Prof & Contractual Serv	3,366	1,200	6,500	40,200	3250.0%
Mrkt, Print & Advertising	437	600	500	500	-16.7%
Dues, Travel & Training	6,446	4,000	2,800	1,000	-75.0%
TOTAL EXPENDITURES	\$ 157,326	\$ 160,100	\$ 162,900	\$ 196,100	22.5%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
City Manager 5-12				
Wages & Benefits				
5105 Regular Salaries	\$ 114,224	\$ 114,000	\$ 114,000	\$ 114,000
5110 Overtime Pay	681	100	600	-
5115 Car Allowance	-	6,000	6,000	6,000
5204 Term Life Ins - City Portion	46	200	100	100
5205 Health Ins - City Portion	12,000	13,000	13,000	14,600
5210 TMRS	10,382	10,300	10,300	10,300
5215 Social Security/Medicare	8,825	8,800	8,800	8,800
5220 Longevity Pay	156	300	300	500
5225 SUTA	12	600	-	-
Total Wages & Benefits	146,326	153,300	153,100	154,300
Supplies & Minor Equip				
5326 M/V Operating Supplies	727	800	-	-
5333 Minor Equip	-	100	-	100
Total Supplies & Minor Equip	727	900	-	100
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	24	100	-	-
Total Repair & Maintenance	24	100	-	-
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	-	-
5515 Professional Services	-	-	6,300	40,000
5518 M/V Repair by Contract	1,539	300	-	-
5519 Equipment Repair by Contract Serv	1,827	700	200	200
5540 Uniforms & Clothing	-	100	-	-
Total Prof & Contractual Serv	3,366	1,200	6,500	40,200
Mrkt, Print & Advertising				
5800 Printing & Advertising	51	100	100	100
5801 Professional Publications	386	500	400	400
Total Mrkt, Print & Advertising	437	600	500	500
Dues, Travel & Training				
5905 Continuing Education	6,446	4,000	2,800	1,000
Total Dues, Travel & Training	6,446	4,000	2,800	1,000
TOTAL CITY MANAGER	\$ 157,326	\$ 160,100	\$ 162,900	\$ 196,100



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: Customer Service

- Objective 1: Maintain and enhance the City's new website, to improve communications between the City and the Citizens of Breckenridge, as well as visitors.
- Objective 2: Purchase, integrate and train on new software for core financials, accounts payable, human resource/payroll and utility billing.
- Objective 3: Continue training and cross-training of office staff training to include: attitude, positive thinking, customer service, professionalism, organizational skills and time management.

Goal 2: Operations

- Objective 1: Conduct monthly office staff meetings to improve communications
- Objective 2: Maintain instruction manuals for each position (SOP's)
- Objective 3: Update, organize and manage record retention system. Continue audit/clean out of existing records and work with RCI Tech to organize old records within the City
- Objective 4: Reorganize human resources employee files to keep up with state and federal regulations
- Objective 5: Do online training and testing to receive National Incident Management System (NIMS) Certifications

Goal 3: Long-Range Planning

- Objective 1: Continue to review, update, maintain and codify City ordinances
- Objective 2: Continue to work towards receiving TMCA – TMCCP Certification
- Objective 3: Maintain Municipal Deputy Court Clerk Level II Certification

Performance Indicators

- 1 Twelve monthly meetings with staff
- 2 Record retention and cleanup program progressing by 9/30/17
- 3 Additional levels of TMCCP certifications obtained by 9/30/17

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

City Secretary/Finance Officer

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Wages & Benefits	\$ 54,082	\$ 55,400	\$ 55,100	\$ 56,000	1.1%
Supplies & Minor Equip	817	4,500	1,700	4,200	-6.7%
Repair & Maintenance	3	100	200	200	100.0%
Prof & Contractual Serv	32,997	45,600	42,400	54,200	18.9%
Mrkt, Print & Advertising	12,403	6,700	8,600	8,600	28.4%
Dues, Travel & Training	5,460	6,000	6,000	6,000	0.0%
TOTAL EXPENDITURES	\$ 105,762	\$ 118,300	\$ 114,000	\$ 129,200	9.2%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
City Secretary/Finance Officer 5-13				
Wages & Benefits				
5105 Regular Salaries	\$ 41,044	\$ 41,300	\$ 41,300	\$ 41,300
5204 Term Life Ins - City Portion	46	100	100	100
5205 Health Ins - City Portion	6,000	6,500	6,500	7,300
5210 TMRS	3,695	3,800	3,800	3,800
5215 Social Security/Medicare	3,141	3,200	3,200	3,200
5220 Longevity Pay	156	200	200	300
5225 SUTA	-	300	-	-
Total Wages & Benefits	54,082	55,400	55,100	56,000
Supplies & Minor Equip				
5316 City Election/Bond Election Supplies	-	1,500	1,300	1,500
5326 M/V Operating Supplies	696	1,000	400	700
5333 Minor Equip	121	2,000	-	2,000
Total Supplies & Minor Equip	817	4,500	1,700	4,200
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	3	100	200	200
Total Repair & Maintenance	3	100	200	200
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	-	-
5512 Bond Election/Judges	-	1,000	700	1,000
5518 M/V Repair by Contract	157	200	200	200
5519 Equipment Repair by Contract Serv	510	500	200	500
5544 Contractual Services	458	8,000	9,800	8,000
5548 Benevolence	672	800	500	500
5550 CTA Contract	31,200	35,000	31,000	44,000
Total Prof & Contractual Serv	32,997	45,600	42,400	54,200
Mrkt, Print & Advertising				
5800 Printing & Advertising	12,036	6,000	8,000	8,000
5801 Professional Publications	367	700	600	600
Total Mrkt, Print & Advertising	12,403	6,700	8,600	8,600
Dues, Travel & Training				
5905 Continuing Education	5,460	6,000	6,000	6,000
Total Dues, Travel & Training	5,460	6,000	6,000	6,000
TOTAL CITY SECRETARY/FINANCE OFFICER	\$ 105,762	\$ 118,300	\$ 114,000	\$ 129,200



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: Staff Development

- Objective 1: Obtain mid-level management training
- Objective 2: Attend appropriate school/conferences to build skills
- Objective 3: Cross train supervisors/staff

Goal 2: Future Planning

- Objective 1: Implement development of GIS System with e-HT and TSTC
- Objective 2: Organize Public Works information such as maps, plots and water/sewer information
- Objective 3: Work with e-HT and Public Management on replacing sewer main on S. Dunnigan and N. Court
- Objective 4: Develop plan to identify/correct sewer collection system issues (i.e. Brick Manholes, clay-tile breaks/joint problems, etc.)

Goal 3: Capital Projects

- Objective 1: Work with e-HT to complete DWSRF project
- Objective 2: Work with e-HT to complete CWSRF project
- Objective 3: Work with e-HT to complete Hullum Street Bridge
- Objective 4: Work with e-HT to complete Parks Street project
- Objective 5: Work with e-HT to develop plan to build water re-use pump station on North Loop for sale to meet oil field needs
- Objective 6: Work with e-HT and TXDoT to complete Hwy 180 and 183 projects

Performance Indicators

- 1 Capital projects underway or completed as scheduled
- 2 Input information into GIS system by 6/30/17
- 3 Achieve NIMS training levels by 12/31/16

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Public Works Director

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Wages & Benefits	\$ 53,485	\$ 55,700	\$ 55,696	\$ 56,300	1.1%
Supplies & Minor Equip	3,882	4,000	4,200	4,400	10.0%
Repair & Maintenance	475	800	500	600	-25.0%
Prof & Contractual Serv	3,914	31,800	31,300	6,800	-78.6%
Dues, Travel & Training	2,914	3,000	3,000	3,000	0.0%
TOTAL EXPENDITURES	\$ 64,670	\$ 95,300	\$ 94,696	\$ 71,100	-25.4%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Public Works Director 5-14				
Wages & Benefits				
5105 Regular Salaries	\$ 40,163	\$ 41,000	\$ 40,996	\$ 41,000
5204 Term Life Ins - City Portion	46	100	100	100
5205 Health Ins - City Portion	6,000	6,500	6,500	7,300
5210 TMRS	3,652	3,800	3,800	3,800
5215 Social Security/Medicare	3,104	3,200	3,200	3,200
5220 Longevity Pay	520	800	800	900
5221 Certification Pay	-	-	300	-
5225 SUTA	-	300	-	-
Total Wages & Benefits	53,485	55,700	55,696	56,300
Supplies & Minor Equip				
5323 Special Clothing	122	200	-	200
5326 M/V Operating Supplies	3,277	3,000	3,000	3,000
5328 Equip Operating Supplies	-	-	600	600
5333 Minor Equip	483	800	600	600
Total Supplies & Minor Equip	3,882	4,000	4,200	4,400
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	475	800	400	500
5407 Equip Repair & Maint Supplies	-	-	100	100
Total Repair & Maintenance	475	800	500	600
Prof & Contractual Serv				
5518 M/V Repair by Contract	3,722	1,500	1,000	1,500
5519 Equipment Repair by Contract Serv	-	-	100	100
5540 Uniforms & Clothing	192	300	200	200
5563 GIS Services	-	30,000	30,000	5,000
Total Prof & Contractual Serv	3,914	31,800	31,300	6,800
Dues, Travel & Training				
5905 Continuing Education	2,914	3,000	3,000	3,000
Total Dues, Travel & Training	2,914	3,000	3,000	3,000
TOTAL PUBLIC WORKS DIRECTOR	\$ 64,670	\$ 95,300	\$ 94,696	\$ 71,100



Accounting

FY 2016-2017

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: Customer Service

Objective 1: Maintain financial/other information for employees and citizens on the website

Objective 2: Maintain updated printed materials for employees and citizens

Goal 2: Operations

Objective 1: Improve general ledger entry accuracy

Objective 2: Train, cross-train for professional development and redundancy. Attend annual payroll seminar to maintain compliance on State and Federal Laws

Objective 3: Maintain updated instruction manuals for each position (SOP's)

Objective 4: Monitor internal controls

Objective 5: Implement & train on new accounting software package

Objective 6: Learn to operate with smaller staff

Goal 3: Long-Range Planning

Objective 1: Update and maintain budgeting, financial reporting and quarterly investment reports

Objective 2: Maintain Public Investment Funds Act training

Objective 3: Do online training and testing to receive certifications on National Incident Management System (NIMS) within Categories IS-100 & IS-700

Objective 4: Work to achieve GFOA Budget award

Performance Indicators

- 1 Continue implementing new accounting software by 12/31/16
- 2 Acquire training and proficiency on new accounting software package by 12/31/16
- 3 Work to achieve GFOA budget award by 6/30/17

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Accounting

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Wages & Benefits	\$ 105,100	\$ 109,300	\$ 108,100	\$ 77,500	-29.1%
Supplies & Minor Equip	663	1,600	1,700	1,700	6.3%
Prof & Contractual Serv	16,790	13,300	13,500	13,100	0.0%
Mrkt, Print & Advertising	347	1,500	3,000	3,000	100.0%
Dues, Travel & Training	1,286	2,000	2,000	2,000	0.0%
Capital Outlay	-	75,000	76,000	45,000	-40.0%
TOTAL EXPENDITURES	\$ 124,186	\$ 202,700	\$ 204,300	\$ 142,300	-29.8%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

Accounting 5-15	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Wages & Benefits				
5105 Regular Salaries	\$ 70,980	\$ 71,800	\$ 71,800	\$ 49,400
5110 Overtime Pay	-	500	100	500
5204 Term Life Ins - City Portion	137	200	200	200
5205 Health Ins - City Portion	18,000	19,500	19,500	14,600
5210 TMRS	6,684	6,800	6,800	4,800
5215 Social Security/Medicare	5,682	5,800	5,800	4,100
5220 Longevity Pay	3,588	3,900	3,900	3,900
5225 SUTA	29	800	-	-
Total Wages & Benefits	105,100	109,300	108,100	77,500
Supplies & Minor Equip				
5323 Special Clothing	26	400	-	200
5333 Minor Equip	637	1,200	1,700	1,500
Total Supplies & Minor Equip	663	1,600	1,700	1,700
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	-	100
5519 Equipment Repair by Contract Serv	9,771	6,000	4,500	5,000
5544 Contractual Services	7,019	7,200	9,000	8,000
Total Prof & Contractual Serv	16,790	13,300	13,500	13,100
Mrkt, Print & Advertising				
5800 Printing & Advertising	347	1,500	3,000	3,000
Total Mrkt, Print & Advertising	347	1,500	3,000	3,000
Dues, Travel & Training				
5905 Continuing Education	1,286	2,000	2,000	2,000
Total Dues, Travel & Training	1,286	2,000	2,000	2,000
Capital Outlay				
7212 Computers/Software	-	75,000	76,000	45,000
Total Capital Outlay	-	75,000	76,000	45,000
TOTAL ACCOUNTING	\$ 124,186	\$ 202,700	\$ 204,300	\$ 142,300



CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

City Offices

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Supplies & Minor Equip	\$ 20,300	\$ 22,500	\$ 18,100	\$ 18,500	-17.8%
Repair & Maintenance	164	1,200	500	800	-33.3%
Prof & Contractual Serv	18,806	14,700	13,700	12,800	-12.9%
Utility Services	31,244	25,800	23,000	23,000	-10.9%
Rentals/Leases	5,868	5,500	5,800	5,800	5.5%
TOTAL EXPENDITURES	\$ 76,382	\$ 69,700	\$ 61,100	\$ 60,900	-12.6%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

City Offices 5-18	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Supplies & Minor Equip				
5305 Office Supplies	\$ 17,051	\$ 15,000	\$ 15,000	\$ 15,000
5318 Coffee Room Supplies	1,012	1,000	600	1,000
5319 Janitor Supplies	1,350	1,500	1,500	1,500
5333 Minor Equip	887	5,000	1,000	1,000
Total Supplies & Minor Equip	20,300	22,500	18,100	18,500
Repair & Maintenance				
5407 Equip & Maint Supplies	54	600	400	400
5408 Building & Grounds Repair	110	600	100	400
Total Repair & Maintenance	164	1,200	500	800
Prof & Contractual Serv				
5519 Equipment Repair by Contract Serv	2,251	2,000	4,000	2,000
5521 Building & Grounds by Contract	7,605	3,900	900	2,000
5547 Pest Control	550	400	400	400
5554 Janitor Service	8,400	8,400	8,400	8,400
Total Prof & Contractual Serv	18,806	14,700	13,700	12,800
Utility Service				
5700 Communications	22,134	18,000	15,000	15,000
5701 Electricity	7,121	6,000	6,000	6,000
5716 Natural Gas	1,989	1,800	2,000	2,000
Total Utility Service	31,244	25,800	23,000	23,000
Rentals/Leases				
7105 Rentals	5,868	5,500	5,800	5,800
Total Rentals/Leases	5,868	5,500	5,800	5,800
TOTAL CITY OFFICES	\$ 76,382	\$ 69,700	\$ 61,100	\$ 60,900

CITY OF BRECKENRIDGE**DEPARTMENT EXPENDITURES SUMMARY****City Hall**

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Supplies & Minor Equip	\$ 1,023	\$ 1,400	\$ 1,100	\$ 1,100	-21.4%
Repair & Maintenance	555	700	100	700	0.0%
Prof & Contractual Serv	3,873	4,700	3,500	4,200	-10.6%
Utility Services	11,072	9,800	11,700	11,800	20.4%
TOTAL EXPENDITURES	\$ 16,523	\$ 16,600	\$ 16,400	\$ 17,800	7.2%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

City Hall 5-19	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Supplies & Minor Equip				
5318 Coffee Room Supplies	\$ 225	\$ 500	\$ 300	\$ 300
5319 Janitor Supplies	589	500	800	600
5328 Equip Operating Supplies	-	200	-	-
5333 Minor Equip	209	200	-	200
Total Supplies & Minor Equip	1,023	1,400	1,100	1,100
Repair & Maintenance				
5407 Equip & Maint Supplies	-	200	-	200
5408 Building & Grounds Repair	555	500	100	500
Total Repair & Maintenance	555	700	100	700
Prof & Contractual Serv				
5519 Equipment Repair by Contract Serv	-	500	-	500
5521 Building & Grounds by Contract	1,173	1,500	800	1,000
5547 Pest Control	300	300	300	300
5554 Janitor Service	2,400	2,400	2,400	2,400
Total Prof & Contractual Serv	3,873	4,700	3,500	4,200
Utility Service				
5701 Electricity	8,332	7,000	9,000	9,000
5716 Natural Gas	2,740	2,800	2,700	2,800
Total Utility Service	11,072	9,800	11,700	11,800
TOTAL CITY HALL	\$ 16,523	\$ 16,600	\$ 16,400	\$ 17,800

Police

FY 2016-2017

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: Organization

Objective 1: Work toward the Law Enforcement Agency Best Practices Recognition Program by meeting 166 Texas law enforcement best practices through police policy, procedures and operations

Goal 2: Staff Development

Objective 1: Improve the departmental human capital: an officer to gather and maintain information from all sources with drug enforcement as the primary objective

Objective 2: Become more proactive than reactive with added personnel on the streets

Goal 3: Community Involvement

Objective 1: Conduct National Night Out

Performance Indicators

- 1 Achieve Law Enforcement Agency Best Practices Recognition Program certification by 9/30/17
- 2 Improve relations with public by conducting National Night Out

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Police

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Wages & Benefits	\$ 768,293	\$ 829,400	\$ 787,700	\$ 852,100	2.7%
Supplies & Minor Equip	58,304	72,800	47,800	77,000	5.8%
Repair & Maintenance	2,066	2,300	1,200	1,400	-39.1%
Prof & Contractual Serv	46,821	69,200	58,300	60,300	-12.9%
Utility Service	81,290	85,200	83,700	83,700	-1.8%
Mrkt, Print & Advertising	1,145	1,500	1,500	1,500	0.0%
Dues, Travel & Training	7,689	6,000	6,000	6,000	0.0%
Rentals/Leases	2,113	2,100	2,100	2,100	0.0%
TOTAL EXPENDITURES	\$ 967,721	\$ 1,068,500	\$ 988,300	\$ 1,084,100	1.5%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Police 5-20				
Wages & Benefits				
5105 Regular Salaries	\$ 537,247	\$ 575,800	\$ 560,000	\$ 579,300
5110 Overtime Pay	42,802	30,000	35,000	40,000
5204 Term Life Ins - City Portion	682	1,200	800	1,200
5205 Health Ins - City Portion	88,628	110,500	88,000	123,800
5210 TMRS	49,678	52,700	52,000	52,700
5215 Social Security/Medicare	44,416	48,600	47,000	48,600
5220 Longevity Pay	3,811	4,800	4,800	5,500
5225 SUTA	1,029	5,800	100	1,000
Total Wages & Benefits	768,293	829,400	787,700	852,100
Supplies & Minor Equip				
5305 Office Supplies	6,338	7,000	6,200	6,200
5318 Coffee Room Supplies	1,573	1,500	1,300	1,500
5319 Janitor Supplies	961	800	800	800
5320 Film - CID - Ammo	1,034	2,500	2,500	2,500
5326 M/V Operating Supplies	37,362	45,000	30,000	30,000
5328 Equip Operating Supplies	976	2,000	1,000	1,000
5333 Minor Equip	10,060	14,000	6,000	35,000
Total Supplies & Minor Equip	58,304	72,800	47,800	77,000
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	1,753	2,000	1,000	1,000
5407 Equip Repair & Maint Supplies	313	300	100	300
5408 Building & Grounds Repair	-	-	100	100
Total Repair & Maintenance	2,066	2,300	1,200	1,400
Prof & Contractual Serv				
5501 Physicals Pre-Employment	954	500	500	500
5502 Medical Expenses City Prisoner	-	1,000	1,000	1,000
5514 Purchase of Criminal Information	90	200	200	200
5515 Professional Services	11,298	12,000	10,000	12,000
5518 M/V Repair by Contract	13,666	30,000	24,000	24,000
5519 Equipment Repair by Contract Serv	10,627	8,000	8,000	8,000
5521 Building & Grounds by Contact	584	500	500	500
5540 Uniforms & Clothing	3,841	5,000	4,000	4,000
5544 Contractual Services	961	1,200	1,300	1,300
5554 Janitor Service	4,800	4,800	4,800	4,800
5557 Forensic Lab Charges	-	6,000	4,000	4,000
Total Prof & Contractual Serv	46,821	69,200	58,300	60,300
Utility Service				
5700 Communications	21,359	20,000	23,000	23,000
5701 Electricity	659	800	700	700
5718 Law Enforcement Center Utilities	59,272	64,400	60,000	60,000
Total Utility Service	81,290	85,200	83,700	83,700

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Police 5-20				
Mrkt, Print & Advertising				
5800 Printing & Advertising	677	1,000	1,000	1,000
5801 Professional Publications	468	500	500	500
Total Mrkt, Print & Advertising	1,145	1,500	1,500	1,500
Dues, Travel & Training				
5905 Continuing Education	7,689	6,000	6,000	6,000
Total Dues, Travel & Training	7,689	6,000	6,000	6,000
Rentals/Leases				
7105 Rentals	2,113	2,100	2,100	2,100
Total Rentals/Leases	2,113	2,100	2,100	2,100
TOTAL POLICE	\$ 967,721	\$ 1,068,500	\$ 988,300	\$ 1,084,100

Animal Welfare

FY 2016-2017

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: Operations

- 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: Improve energy efficiency of shelter

Goal 2: Customer Service/Communications

- 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: Enforcing animal ordinance regarding dog tags and rabies shots
- Objective 4: Be willing to write tickets for continued abuse of rules

Goal 3: Staff Development

- Objective 1: Provide continuing education for ACO's

Performance Indicators

- 1 Reduce number of animals in shelter by 50%
- 2 Improve weatherproofing of shelter by 9/30/17
- 3 Increase citizen compliance with animal ordinances

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Animal Welfare

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Wages & Benefits	\$ 86,661	\$ 99,700	\$ 104,100	\$ 102,700	3.0%
Supplies & Minor Equip	13,405	17,600	17,300	18,900	7.4%
Repair & Maintenance	187	1,900	1,900	2,100	10.5%
Prof & Contractual Serv	3,562	6,100	6,950	6,400	4.9%
Utility Service	11,260	13,200	11,000	11,200	-15.2%
Mrkt, Print & Advertising	179	200	1,000	800	300.0%
Dues, Travel & Training	2,023	1,500	1,500	1,500	0.0%
TOTAL EXPENDITURES	\$ 117,277	\$ 140,200	\$ 143,750	\$ 143,600	2.4%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Animal Welfare 5-21				
Wages & Benefits				
5105 Regular Salaries	\$ 57,611	\$ 67,000	\$ 67,000	\$ 66,300
5110 Overtime Pay	10,019	8,000	8,000	2,000
5204 Term Life Ins - City Portion	68	200	100	200
5205 Health Ins - City Portion	8,976	13,000	15,200	21,900
5210 TMRS	4,652	4,700	7,400	6,600
5215 Social Security/Medicare	5,071	5,500	6,400	5,600
5220 Longevity Pay	48	200	-	100
5225 SUTA	216	1,100	-	-
Total Wages & Benefits	86,661	99,700	104,100	102,700
Supplies & Minor Equip				
5319 Janitor Supplies	3,080	3,000	3,000	3,000
5320 Film - CID - Ammo	-	100	100	100
5321 Animal Food	2,677	5,000	6,600	7,000
5323 Special Clothing	27	200	300	300
5326 M/V Operating Supplies	4,133	6,500	4,000	5,000
5327 Euthanasia Supplies	1,049	300	300	500
5328 Equip Operating Supplies	743	500	1,000	1,000
5333 Minor Equip	1,696	2,000	2,000	2,000
Total Supplies & Minor Equip	13,405	17,600	17,300	18,900
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	172	400	600	600
5407 Equip Repair & Maint Supplies	7	300	100	300
5408 Building & Grounds Repair	8	1,200	1,200	1,200
Total Repair & Maintenance	187	1,900	1,900	2,100
Prof & Contractual Serv				
5501 Physicals Pre-Employment	263	300	150	100
5518 M/V Repair by Contract	124	700	1,800	1,000
5519 Equipment Repair by Contract Serv	145	1,000	800	1,000
5521 Building & Grounds by Contact	455	700	700	800
5528 Laundry Service	-	-	-	-
5540 Uniforms & Clothing	1,800	700	1,200	1,200
5544 Contractual Services	195	200	800	800
5547 Pest Control	420	500	500	500
5559 Vet Care	160	2,000	1,000	1,000
Total Prof & Contractual Serv	3,562	6,100	6,950	6,400
Utility Service				
5700 Communications	1,275	1,200	1,000	1,200
5701 Electricity	9,985	12,000	10,000	10,000
Total Utility Service	11,260	13,200	11,000	11,200

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Animal Welfare 5-21				
Mrkt, Print & Advertising				
5800 Printing & Advertising	179	200	1,000	800
Total Mrkt, Print & Advertising	179	200	1,000	800
Dues, Travel & Training				
5905 Continuing Education	2,023	1,500	1,500	1,500
Total Dues, Travel & Training	2,023	1,500	1,500	1,500
TOTAL ANIMAL WELFARE	\$ 117,277	\$ 140,200	\$ 143,750	\$ 143,600

Municipal Court

FY 2016-2017

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: Security

Objective 1: A door bell has been ordered to be installed on the front door of municipal building

Objective 2: Court personnel to view safety video online recommended by Texas Municipal Court Education Center pertaining to safety issues

Goal 2: Teen Court Program

Objective 1: Court personnel available to participate in Teen Court program. Will coordinate with Justice of the Peace Court and Breckenridge High School personnel to form Teen Court

Goal 3: Promote Relations with Citizens

Objective 1: Will submit information to Breckenridge American newspaper at least twice in fiscal year by article or advertisement to help educate public about Municipal Court procedures

Objective 2: Will participate in National Night Out activity hosted by Breckenridge Police Department

Goal 4: Community Support

Objective 1: Municipal Court to maintain informal list of employment opportunities in Breckenridge area to help citizens looking for jobs

Objective 2: Municipal Court to maintain informal list of social service agencies in area such as The Open Door, Alcoholics Anonymous, Narcotics Anonymous, and area food pantries and clothes closets to help citizens in need

Performance Indicators

- 1 Start Teen Court by 3/30/17
- 2 Participate in National Night Out in October 2016
- 3 Continue court personnel training through 9/30/17

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Municipal Court

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Wages & Benefits	\$ 65,366	\$ 64,700	\$ 60,700	\$ 64,100	-0.9%
Supplies & Minor Equip	3,459	3,900	4,000	3,700	-5.1%
Repair & Maintenance	-	-	200	200	0.0%
Prof & Contractual Serv	3,474	4,100	2,900	4,600	12.2%
Utility Service	3,051	2,800	2,700	2,700	-3.6%
Mrkt, Print & Advertising	797	1,500	300	800	-46.7%
Dues, Travel & Training	2,334	1,500	500	1,000	-33.3%
Rentals/Leases	1,464	1,600	1,600	1,600	0.0%
Capital Outlay	5,469	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 85,414	\$ 80,100	\$ 72,900	\$ 78,700	-1.7%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Municipal Court 5-24				
Wages & Benefits				
5105 Regular Salaries	\$ 44,990	\$ 43,500	\$ 41,000	\$ 42,200
5204 Term Life Ins - City Portion	91	200	100	100
5205 Health Ins - City Portion	12,000	13,000	13,000	14,600
5210 TMRS	4,115	3,900	3,400	3,800
5215 Social Security/Medicare	3,517	3,300	3,000	3,200
5220 Longevity Pay	560	200	100	200
5225 SUTA	93	600	100	-
Total Wages & Benefits	65,366	64,700	60,700	64,100
Supplies & Minor Equip				
5305 Office Supplies	2,776	3,100	2,700	2,700
5333 Minor Equip	683	800	1,300	1,000
Total Supplies & Minor Equip	3,459	3,900	4,000	3,700
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	-	-	200	200
Total Repair & Maintenance	-	-	200	200
Prof & Contractual Serv				
5501 Physicals Pre-Employment	53	100	200	100
5519 Equipment Repair by Contract Serv	1,160	1,000	2,000	2,000
5544 Contractual Services	2,225	2,500	500	2,000
5560 Jury Fees	36	500	200	500
Total Prof & Contractual Serv	3,474	4,100	2,900	4,600
Utility Service				
5700 Communications	3,051	2,800	2,700	2,700
Total Utility Service	3,051	2,800	2,700	2,700
Mrkt, Print & Advertising				
5800 Printing & Advertising	741	1,500	300	800
5801 Professional Publications	56	-	-	-
Total Mrkt, Print & Advertising	797	1,500	300	800
Dues, Travel & Training				
5905 Continuing Education	2,334	1,500	500	1,000
Total Dues, Travel & Training	2,334	1,500	500	1,000
Rentals/Leases				
7105 Rentals	1,464	1,600	1,600	1,600
Total Rentals/Leases	1,464	1,600	1,600	1,600
Capital Outlay				
7212 Computers/Software	5,469	-	-	-
Total Capital Outlay	5,469	-	-	-
TOTAL MUNICIPAL COURT	\$ 85,414	\$ 80,100	\$ 72,900	\$ 78,700



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: Maintain Community Programs

- Objective 1: Continue updating current commercial pre-fire plans, including new commercial structures
- Objective 2: Continue to install smoke detectors in elder and disadvantaged homes
- Objective 3: Keep volunteers involved in community activities
- Objective 4: Communicate how lower ISO ratings benefit residential and commercial customers through local civic groups/clubs. Continue working to reduce ISO rating

Goal 2: Improve Current Training and Incentive Program

- Objective 1: Use grants to save money on equipment and P.P.E.
- Objective 2: Provide basic firefighting training external to department; offer firefighter with 3 years of service opportunity of advanced training and certifications
- Objective 3: Keep our volunteer ranks full for future full time hires
- Objective 4: Send new captains to fire inspector school for inspections required to be performed by a licensed inspector

Goal 3: Continue Positive Relationship with the County

- Objective 1: Attend monthly meetings and give reports on status of Fire Department, positives and negatives
- Objective 2: Work with volunteer departments in the county to keep overtime within reason
- Objective 3: Continue efforts to acquire a pumper/tanker for County use by grants and/or retrofitting existing class A pumper to a tanker
- Objective 4: Continue service to citizens outside City limits with professional service and diligence

Goal 4: Code Enforcement

- Objective 1: Continue to pursue efforts of a full-time Code Enforcement Officer to keep city improving on clean up projects

Performance Indicators

- 1 Improve ISO rating by 9/30/17
- 2 Have Captains trained for fire inspections by 9/30/17

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Fire

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Wages & Benefits	\$ 564,063	\$ 498,500	\$ 554,500	\$ 512,500	2.8%
Supplies & Minor Equip	31,301	29,600	19,400	20,400	-31.1%
Repair & Maintenance	4,095	6,000	3,100	3,100	-48.3%
Prof & Contractual Serv	10,895	14,600	14,500	14,700	0.7%
Utility Service	4,189	3,300	3,300	3,300	0.0%
Mrkt, Print & Advertising	310	700	400	400	-42.9%
Dues, Travel & Training	4,426	7,500	7,500	7,500	0.0%
Rentals/Leases	26	24,000	23,900	23,900	-0.4%
Capital Outlay	73,396	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 692,701	\$ 584,200	\$ 626,600	\$ 585,800	0.3%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

Fire 5-25	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Wages & Benefits				
5105 Regular Salaries	\$ 372,175	\$ 321,500	\$ 365,000	\$ 331,200
5110 Overtime Pay	45,331	35,000	45,000	31,200
5204 Term Life Ins - City Portion	505	700	600	700
5205 Health Ins - City Portion	72,495	71,500	70,000	80,100
5210 TMRS	37,663	33,400	37,000	34,300
5215 Social Security/Medicare	32,111	28,400	32,000	29,200
5220 Longevity Pay	2,878	3,300	3,100	4,000
5221 Certification Pay	-	1,700	1,700	1,700
5225 SUTA	905	3,000	100	100
Total Wages & Benefits	564,063	498,500	554,500	512,500
Supplies & Minor Equip				
5322 Dorm Supplies	1,342	1,400	1,400	1,400
5323 Special Clothing	3,511	5,000	3,000	3,000
5326 M/V Operating Supplies	7,323	12,100	8,000	8,000
5328 Equip Operating Supplies	1,343	3,000	2,000	2,000
5333 Minor Equip	16,082	4,700	5,000	6,000
5334 Radio Purchases	1,700	3,400	-	-
Total Supplies & Minor Equip	31,301	29,600	19,400	20,400
Repair & Maintenance				
5401 Station & Dorm	2,193	2,000	1,000	1,000
5406 M/V Repair & Maint Supplies	1,116	2,500	1,200	1,200
5407 Equip Repair & Maint Supplies	786	1,500	800	800
5408 Building & Grounds Repair	-	-	100	100
Total Repair & Maintenance	4,095	6,000	3,100	3,100
Prof & Contractual Serv				
5501 Physicals Pre-Employment	293	500	100	300
5518 M/V Repair by Contract	1,218	3,700	5,000	5,000
5519 Equipment Repair by Contract Serv	2,213	3,000	2,000	2,000
5520 Radio Repair by Contract	314	400	400	400
5521 Building & Grounds by Contact	-	-	-	-
5528 Laundry Service	940	1,000	1,000	1,000
5540 Uniforms & Clothing	5,917	6,000	6,000	6,000
Total Prof & Contractual Serv	10,895	14,600	14,500	14,700
Utility Service				
5700 Communications	4,189	3,300	3,300	3,300
Total Utility Service	4,189	3,300	3,300	3,300
Mrkt, Print & Advertising				
5800 Printing & Advertising	310	400	400	400
5801 Professional Publications	-	300	-	-
Total Mrkt, Print & Advertising	310	700	400	400

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

Fire 5-25	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Dues, Travel & Training				
5905 Continuing Education	4,426	7,500	7,500	7,500
Total Dues, Travel & Training	4,426	7,500	7,500	7,500
Rentals/Leases				
7105 Rentals	26	200	100	200
7115 Interest/LP Equipment	-	6,500	6,500	5,900
7125 Lease Purchase Equipment	-	17,300	17,300	17,800
Total Rentals/Leases	26	24,000	23,900	23,900
Capital Outlay				
7220 Motor Vehicle Purchase	-	-	-	-
7230 Systems Improvements Purchase	5,291	-	-	-
7235 Building Purchase	68,105	-	-	-
Total Capital Outlay	73,396	-	-	-
TOTAL FIRE	\$ 692,701	\$ 584,200	\$ 626,600	\$ 585,800

CITY OF BRECKENRIDGE**DEPARTMENT EXPENDITURES SUMMARY****Ambulance**

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Prof & Contractual Serv	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	0.0%
TOTAL EXPENDITURES	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	0.0%

CITY OF BRECKENRIDGE**DEPARTMENTAL EXPENDITURES DETAIL****General Fund 101**

	Actual	Budget	Estimated	Proposed
Ambulance 5-26	2014-2015	2015-2016	2015-2016	2016-2017
Prof & Contractual Serv				
5561 Ambulance Subsidy	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total Prof & Contractual Serv	50,000	50,000	50,000	50,000
TOTAL AMBULANCE	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

Aging Services

FY 2016-2017

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: Provide Services at Aging Services Facility

- Objective 1: Investigate different funding sources for Senior Citizens meals
- Objective 2: Investigate food banks and organizations for funding or supplies
- Objective 3: Have bake sales, garage sales, games and special events to raise money
- Objective 4: Visit seniors and invite to join for games and lunch
- Objective 5: Announce what is going on at the center in the newspaper

Performance Indicators

- 1 Increase senior program participation by 5% by 9/30/17

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Aging Services

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Wages & Benefits	\$ 108,628	\$ 112,700	\$ 94,500	\$ 77,220	-31.5%
Supplies & Minor Equip	52,935	59,400	53,600	53,100	-10.6%
Repair & Maintenance	1,544	2,800	2,800	2,300	-17.9%
Prof & Contractual Serv	4,485	7,000	7,100	6,700	-4.3%
Utility Service	12,032	12,000	11,500	11,500	-4.2%
Dues, Travel & Training	389	600	400	400	-33.3%
Capital Outlay	-	1,000	-	1,000	0.0%
TOTAL EXPENDITURES	\$ 180,013	\$ 195,500	\$ 169,900	\$ 152,220	-22.1%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Aging Services 5-31				
Wages & Benefits				
5105 Regular Salaries	\$ 74,233	\$ 74,000	\$ 69,000	\$ 44,720
5204 Term Life Ins - City Portion	91	200	100	200
5205 Health Ins - City Portion	17,500	19,500	10,600	21,900
5210 TMRS	6,287	7,100	6,000	6,600
5215 Social Security/Medicare	5,996	6,100	5,500	3,500
5220 Longevity Pay	4,420	4,700	3,200	300
5225 SUTA	101	1,100	100	-
Total Wages & Benefits	108,628	112,700	94,500	77,220
Supplies & Minor Equip				
5325 Raw Food	47,686	50,000	48,000	48,000
5326 M/V Operating Supplies	914	1,200	900	900
5328 Equip Operating Supplies	4,207	8,000	4,500	4,000
5333 Minor Equip	128	200	200	200
Total Supplies & Minor Equip	52,935	59,400	53,600	53,100
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	23	100	-	100
5407 Equip Repair & Maint Supplies	-	200	300	200
5408 Building & Grounds Repair	-	500	500	500
5411 Building & Grounds by Contract	941	500	500	500
5412 Equipment Repair by Contract Serv	580	1,500	1,500	1,000
Total Repair & Maintenance	1,544	2,800	2,800	2,300
Prof & Contractual Serv				
5501 Physicals Pre-Employment	53	100	100	100
5503 COG Matching Funds	2,165	4,300	4,300	4,300
5518 M/V Repair by Contract	455	800	800	400
5528 Laundry Service	1,572	1,500	1,600	1,600
5547 Pest Control	240	300	300	300
Total Prof & Contractual Serv	4,485	7,000	7,100	6,700
Utility Service				
5700 Communications	1,492	1,500	1,500	1,500
5701 Electricity	10,540	10,500	10,000	10,000
Total Utility Service	12,032	12,000	11,500	11,500
Dues, Travel & Training				
5905 Continuing Education	389	600	400	400
Total Dues, Travel & Training	389	600	400	400
Capital Outlay				
7608 SIS Clark Social Service Center	-	1,000	-	1,000
Total Capital Outlay	-	1,000	-	1,000
TOTAL AGING SERVICES	\$ 180,013	\$ 195,500	\$ 169,900	\$ 152,220



Cemetery

FY 2016-2017

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

Goal 1: Improve Relations with the Public

Objective 1: Restrict unnecessary comments or opinions

Objective 2: Be more sensitive to the public

Goal 2: Maintain Structures

Objective 1: Continue to work on appearance of office building

Objective 2: Develop plan to add restrooms to chapel

Goal 3: Maintain Cemetery

Objective 1: Work to keep appearance of cemetery

Objective 2: Look for land for cemetery expansion

Objective 3: Work harder to enforce cemetery rules

Objective 4: Learn to operate with less staff

Goal 4: Columbarium

Objective 1: Explore the possibilities of building a columbarium on the cemetery grounds

Performance Indicators

- 1 Develop columbarium plan by 12/31/16
- 2 Develop plan for additional restrooms by 3/31/17

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Cemetery

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Wages & Benefits	\$ 96,709	\$ 106,600	\$ 100,500	\$ 75,600	-29.1%
Supplies & Minor Equip	4,286	6,300	4,400	4,700	-25.4%
Repair & Maintenance	2,383	2,300	2,300	2,200	-4.3%
Prof & Contractual Serv	6,711	8,900	6,800	6,900	-22.5%
Utility Service	2,850	2,800	2,700	2,800	0.0%
Dues, Travel & Training	69	200	-	100	-50.0%
TOTAL EXPENDITURES	\$ 113,008	\$ 127,100	\$ 116,700	\$ 92,300	-27.4%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Cemetery 5-32				
Wages & Benefits				
5105 Regular Salaries	\$ 63,305	\$ 67,300	\$ 67,300	\$ 47,500
5110 Overtime Pay	1,340	2,300	-	-
5204 Term Life Ins - City Portion	125	200	200	200
5205 Health Ins - City Portion	16,488	19,500	16,500	14,600
5210 TMRS	6,197	6,600	6,600	4,800
5215 Social Security/Medicare	5,274	5,700	5,700	4,100
5220 Longevity Pay	3,944	4,200	4,200	4,400
5225 SUTA	36	800	-	-
Total Wages & Benefits	96,709	106,600	100,500	75,600
Supplies & Minor Equip				
5312 Sand - Seed - Fertilizer	-	500	500	500
5319 Janitor Supplies	162	300	300	300
5323 Special Clothing	170	200	200	200
5326 M/V Operating Supplies	1,184	2,400	1,200	1,200
5328 Equip Operating Supplies	1,347	1,600	1,200	1,200
5332 Markers/Curb/Bldg	-	300	-	300
5333 Minor Equip	1,423	1,000	1,000	1,000
Total Supplies & Minor Equip	4,286	6,300	4,400	4,700
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	201	300	300	200
5407 Equip Repair & Maint Supplies	2,118	1,500	1,500	1,500
5408 Building & Grounds Repair	64	500	500	500
Total Repair & Maintenance	2,383	2,300	2,300	2,200
Prof & Contractual Serv				
5501 Physicals Pre-Employment	53	100	-	100
5518 M/V Repair by Contract	364	800	800	800
5519 Equipment Repair by Contract Serv	459	800	500	500
5521 Building & Grounds by Contract	-	400	400	400
5529 Cemetery Trust	4,571	6,000	4,500	4,500
5540 Uniforms & Clothing	634	800	600	600
5544 Contractual Services	630	-	-	-
Total Prof & Contractual Serv	6,711	8,900	6,800	6,900
Utility Service				
5700 Communications	819	800	800	800
5701 Electricity	963	1,000	900	1,000
5716 Natural Gas	1,068	1,000	1,000	1,000
Total Utility Service	2,850	2,800	2,700	2,800
Dues, Travel & Training				
5905 Continuing Education	69	200	-	100
Total Dues, Travel & Training	69	200	-	100
TOTAL CEMETERY	\$ 113,008	\$ 127,100	\$ 116,700	\$ 92,300



Parks

FY 2016-2017

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: Address Aging Aquatic Center

Objective 1: Replace filter system

Objective 2: Explore splash pad

Objective 3: Up-keep on aging facility

Goal 2: Lighting

Objective 1: Explore LED lighting for Park facilities

Objective 2: Evaluate lighting for walking trail and Trade Days grounds

Objective 3: Improve portable stage lighting

Goal 3: Review and Revise Master Plan

Objective 1: Continue to meet with Parks Advisory Board

Objective 2: In reviewing and developing plans, consider historical park ideas

Objective 3: Locate grant funding

Goal 4: Park Improvements

Objective 1: Consider additional walking trail, skate park and new playground equipment with tables, benches and pavilions

Objective 2: Work with Garden Clubs to add xeriscape landscaping around walking trail

Objective 3: Construct skateboard park and rocks and ropes playground

Goal 5: Softball Field

Objective 1: Acquire land, design, and build new softball field

Performance Indicators

- 1 Develop plan for splash pad by 3/31/16
- 2 Meet with Parks Advisory Board quarterly
- 3 Complete skateboard park and rocks and ropes playground by 9/30/17

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Parks & Recreations

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Wages & Benefits	\$ 146,500	\$ 155,700	\$ 149,600	\$ 159,000	2.1%
Supplies & Minor Equip	28,875	43,800	38,800	38,200	-12.8%
Repair & Maintenance	26,173	25,600	13,400	16,400	-35.9%
Prof & Contractual Serv	10,629	30,600	26,300	6,400	-79.1%
Utility Service	23,384	21,500	21,400	21,400	-0.5%
Mrkt, Print & Advertising	1,313	1,900	-	1,900	0.0%
Dues, Travel & Training	2,436	2,500	2,500	2,500	0.0%
Rentals/Leases	600	600	600	600	0.0%
TOTAL EXPENDITURES	\$ 239,910	\$ 282,200	\$ 252,600	\$ 246,400	-12.7%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Parks & Recreation 5-33				
Wages & Benefits				
5105 Regular Salaries	\$ 108,245	\$ 112,000	\$ 108,000	\$ 112,700
5110 Overtime Pay	2,225	3,000	2,500	3,000
5204 Term Life Ins - City Portion	133	200	200	200
5205 Health Ins - City Portion	17,000	19,500	19,500	21,900
5210 TMRS	7,505	7,900	7,900	8,000
5215 Social Security/Medicare	8,548	9,000	8,500	9,200
5220 Longevity Pay	2,689	2,900	2,900	4,000
5225 SUTA	155	1,200	100	-
Total Wages & Benefits	146,500	155,700	149,600	159,000
Supplies & Minor Equip				
5311 Chemicals	102	2,000	2,000	2,000
5312 Sand - Seed - Fertilizer	148	1,000	1,500	1,000
5313 Pool Chemicals	17,379	20,000	20,000	20,000
5314 Park Supplies	1,103	1,100	1,100	1,000
5319 Janitor Supplies	1,687	2,000	1,800	1,800
5323 Special Clothing	1,304	1,000	1,200	1,200
5324 Walker Sayle Community Serv	492	1,200	1,200	1,200
5326 M/V Operating Supplies	3,747	8,500	6,000	6,000
5328 Equip Operating Supplies	1,226	4,000	2,000	2,000
5333 Minor Equip	1,687	3,000	2,000	2,000
Total Supplies & Minor Equip	28,875	43,800	38,800	38,200
Repair & Maintenance				
5400 Pool Repairs	6,355	10,000	6,000	6,000
5406 M/V Repair & Maint Supplies	202	600	400	400
5407 Equip Repair & Maint Supplies	2,225	2,000	2,000	2,000
5408 Building & Grounds Repair	4,315	3,000	3,000	3,000
5410 Building Repairs - BYFC	13,076	10,000	2,000	5,000
Total Repair & Maintenance	26,173	25,600	13,400	16,400
Prof & Contractual Serv				
5501 Physicals Pre-Employment	53	100	-	100
5513 Miscellaneous Engineers	-	-	-	-
5518 M/V Repair by Contract	1,270	2,000	800	800
5519 Equipment Repair by Contract Serv	4,457	20,000	20,000	-
5521 Building & Grounds by Contract	3,192	7,000	4,000	4,000
5540 Uniforms & Clothing	1,657	1,500	1,500	1,500
Total Prof & Contractual Serv	10,629	30,600	26,300	6,400
Utility Service				
5700 Communications	2,140	2,600	2,000	2,000
5702 Miller Park Electricity	8,462	6,000	6,500	6,500
5703 Park Guard Lights	2,169	2,000	2,000	2,000
5706 Ball Park Lights	9,050	9,300	9,300	9,300
5716 Natural Gas	1,563	1,600	1,600	1,600
Total Utility Service	23,384	21,500	21,400	21,400

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Parks & Recreation 5-33				
Mrkt, Print & Advertising				
5800 Printing & Advertising	-	500	-	500
5801 Professional Publications	1,313	1,400	-	1,400
Total Mrkt, Print & Advertising	1,313	1,900	-	1,900
Dues, Travel & Training				
5905 Continuing Education	2,436	2,500	2,500	2,500
Total Dues, Travel & Training	2,436	2,500	2,500	2,500
Rentals/Leases				
7105 Rentals	600	600	600	600
Total Rentals/Leases	600	600	600	600
TOTAL PARKS & RECREATION	\$ 239,910	\$ 282,200	\$ 252,600	\$ 246,400

Streets

FY 2016-2017

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: Staff Development

Objective 1: Provide cross-training with water/wastewater utilities

Objective 2: Provide educational/training opportunities for management and staff

Objective 3: Obtain asbestos training for appropriate staff

Goal 2: Improve Street/Drainage Repair Response Times

Objective 1: Complete work orders for street repairs and drainage repairs in a timely manner

Goal 3: Projects/Construction Activities

Objective 1: Chemically treat vegetation in streets/curb lines

Objective 2: Prepare for Park/Jeanette/Lindsey Streets project

Objective 3: Obtain equipment and train staff to handle concrete patches inhouse

Performance Indicators

- 1 Have staff certified on NIMS by 9/30/17
- 2 Maximize pothole patching and record daily

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Street Department

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Wages & Benefits	\$ 176,158	\$ 201,500	\$ 187,600	\$ 204,200	1.3%
Supplies & Minor Equip	91,470	108,700	92,400	70,700	-35.0%
Repair & Maintenance	9,459	20,000	16,000	16,000	-20.0%
Prof & Contractual Serv	31,386	36,900	41,700	26,700	-27.6%
Utility Service	82,482	76,100	71,100	71,100	-6.6%
Dues, Travel & Training	1,951	3,200	3,200	3,200	0.0%
Rentals/Leases	12,493	12,100	12,100	3,000	-75.2%
Capital Outlay	-	32,500	32,500	-	-100.0%
TOTAL EXPENDITURES	\$ 405,399	\$ 491,000	\$ 456,600	\$ 394,900	-19.6%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Street Department 5-43				
Wages & Benefits				
5105 Regular Salaries	\$ 105,793	\$ 113,000	\$ 113,000	\$ 112,900
5110 Overtime Pay	21,607	30,000	21,000	30,000
5204 Term Life Ins - City Portion	167	300	200	300
5205 Health Ins - City Portion	27,000	32,500	30,000	36,400
5210 TMRS	11,380	12,900	12,000	12,900
5215 Social Security/Medicare	9,697	11,000	11,000	11,000
5220 Longevity Pay	104	400	300	600
5225 SUTA	410	1,400	100	100
Total Wages & Benefits	176,158	201,500	187,600	204,200
Supplies & Minor Equip				
5311 Chemicals	4,968	8,400	8,400	8,400
5323 Special Clothing	1,394	2,300	3,000	2,300
5326 M/V Operating Supplies	10,935	20,000	12,000	12,000
5328 Equip Operating Supplies	11,577	15,000	12,000	12,000
5330 Street Maintenance Supplies	56,520	50,000	50,000	25,000
5331 Street Signs	1,424	8,000	4,000	4,000
5333 Minor Equip	4,652	5,000	3,000	7,000
Total Supplies & Minor Equip	91,470	108,700	92,400	70,700
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	1,601	8,000	4,000	4,000
5407 Equip Repair & Maint Supplies	7,858	12,000	12,000	12,000
Total Repair & Maintenance	9,459	20,000	16,000	16,000
Prof & Contractual Serv				
5501 Physicals Pre-Employment	316	400	200	200
5513 Miscellaneous Engineers	5,561	-	-	-
5518 M/V Repair by Contract	7,707	5,000	5,000	5,000
5519 Equipment Repair by Contract Serv	9,900	15,000	15,000	15,000
5540 Uniforms & Clothing	1,526	2,500	1,500	1,500
5542 Contractual Conrete Repair	6,376	14,000	20,000	5,000
Total Prof & Contractual Serv	31,386	36,900	41,700	26,700
Utility Service				
5708 Street Lights	81,359	75,000	70,000	70,000
5709 Welcome to Breck Signs - Elect.	922	900	900	900
5710 Post Office Lights	201	200	200	200
Total Utility Service	82,482	76,100	71,100	71,100
Dues, Travel & Training				
5905 Continuing Education	1,951	3,200	3,200	3,200
Total Dues, Travel & Training	1,951	3,200	3,200	3,200

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Street Department 5-43				
Rentals/Leases				
7105 Rentals	2,950	2,500	2,500	3,000
7115 Interest/LP Equipment	432	200	200	-
7125 Lease Purchase Equipment	9,111	9,400	9,400	-
Total Rentals/Leases	12,493	12,100	12,100	3,000
Capital Outlay				
7230 Systems Improvements Purchase	-	32,500	32,500	-
Total Capital Outlay	-	32,500	32,500	-
TOTAL STREET DEPARTMENT	\$ 405,399	\$ 491,000	\$ 456,600	\$ 394,900

Garage & Warehouse**FY 2016-2017**

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: Property Maintenance

Objective 1: Secure property with 8' chain length fence

Objective 2: Post new signs around property (authorized personnel only and gates closed at all times after hours)

Goal 2: Facility Improvements

Objective 1: Develop plans to improve/replace/remove existing aging facilities

Objective 2: Begin City yard cleanup

Performance Indicators

- 1 Complete fence installation by 12/31/16
- 2 Cleanup city yard by 9/30/17

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Garage & Warehouse

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Supplies & Minor Equip	\$ 4,355	\$ 13,400	\$ 10,200	\$ 10,200	-23.9%
Repair & Maintenance	11,276	15,500	15,500	15,500	0.0%
Prof & Contractual Serv	2,006	4,800	2,300	2,600	-45.8%
Utility Service	12,475	14,500	12,500	12,500	-13.8%
Rentals/Leases	79	200	100	100	-50.0%
TOTAL EXPENDITURES	\$ 30,191	\$ 48,400	\$ 40,600	\$ 40,900	-15.5%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

Garage & Warehouse 5-44	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Supplies & Minor Equip				
5308 Warehouse Stock	\$ 1,704	\$ 5,000	\$ 5,000	\$ 5,000
5319 Janitor Supplies	867	2,000	1,000	1,000
5323 Special Clothing	-	500	-	200
5328 Equip Operating Supplies	841	900	1,200	1,000
5333 Minor Equip	943	5,000	3,000	3,000
Total Supplies & Minor Equip	4,355	13,400	10,200	10,200
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	72	-	-	-
5407 Equip Repair & Maint Supplies	2,633	2,500	2,500	2,500
5408 Building & Grounds Repair	8,571	13,000	13,000	13,000
Total Repair & Maintenance	11,276	15,500	15,500	15,500
Prof & Contractual Serv				
5507 Department of Health Fees	50	100	100	100
5519 Equipment Repair by Contract Serv	258	1,200	1,200	1,000
5521 Building & Grounds by Contract	1,278	3,000	500	1,000
5547 Pest Control	420	500	500	500
Total Prof & Contractual Serv	2,006	4,800	2,300	2,600
Utility Service				
5700 Communications	1,538	1,500	1,500	1,500
5701 Electricity	10,083	12,000	10,000	10,000
5716 Natural Gas	854	1,000	1,000	1,000
Total Utility Service	12,475	14,500	12,500	12,500
Rentals/Leases				
7105 Rentals	79	200	100	100
Total Rentals/Leases	79	200	100	100
TOTAL GARAGE & WAREHOUSE	\$ 30,191	\$ 48,400	\$ 40,600	\$ 40,900



CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

General Fund Non-Departmental

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Prof & Contractual Serv	\$ 301,994	\$ 284,200	\$ 293,800	\$ 289,200	1.8%
Other Expenses	5,430	5,500	5,600	5,600	1.8%
Other Financing Uses	189,343	20,000	40,000	-	-100.0%
TOTAL EXPENDITURES	\$ 496,767	\$ 309,700	\$ 339,400	\$ 294,800	-4.8%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

General Fund 101

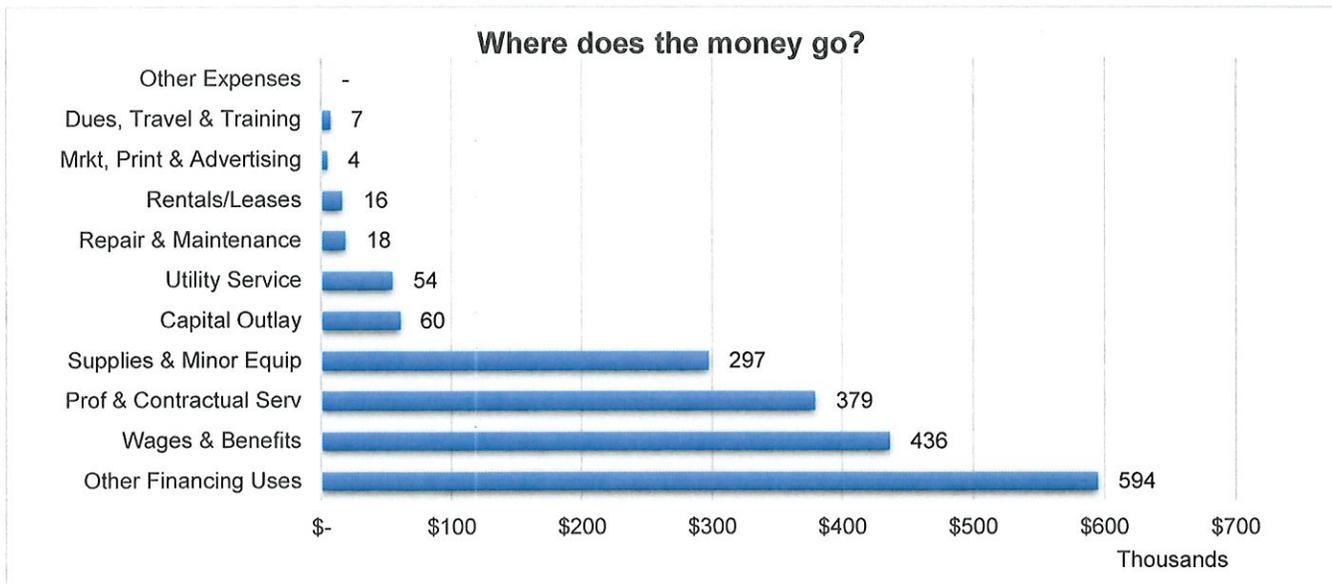
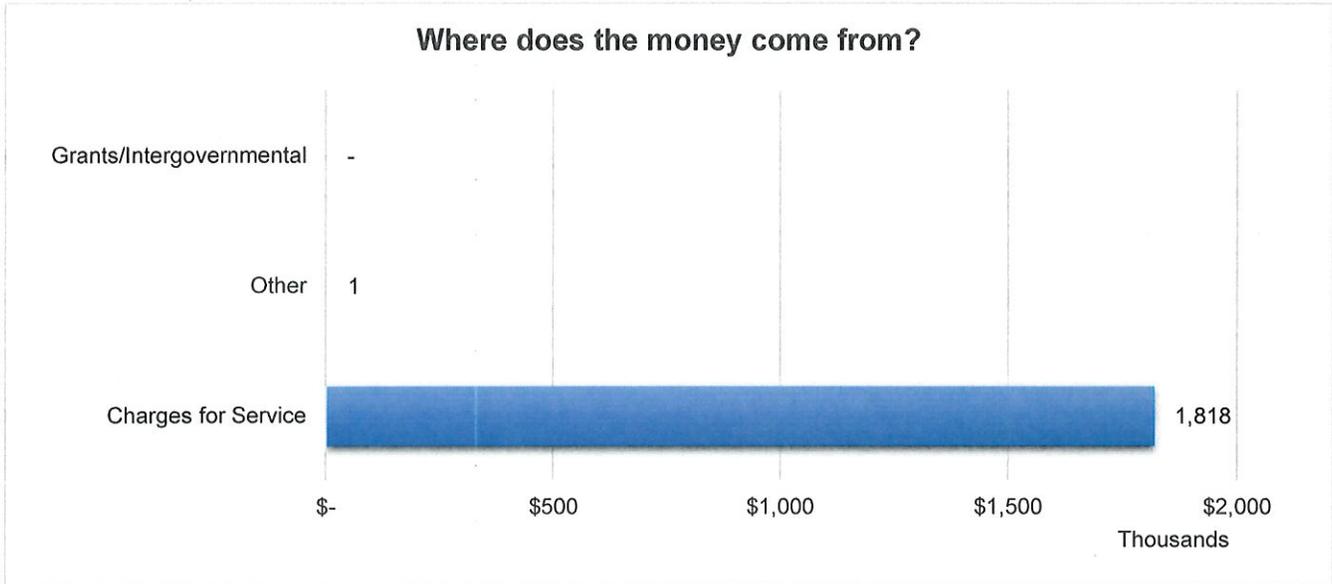
Non-Departmental 5-90	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Prof & Contractual Serv				
5544 Contractual Services	\$ 28,645	\$ 3,800	\$ 3,800	\$ 3,800
5553 Arts Center Services	16,100	16,100	16,100	16,100
5555 Library Service	13,900	13,900	13,900	13,900
5564 Audit	25,487	28,000	28,000	28,000
5567 Attorney	49,092	40,000	50,000	40,000
5568 Legal Service	346	1,000	1,000	1,000
5569 Health Officer	300	300	300	300
5570 Code of Ordinance	6,227	2,000	2,000	2,000
5571 Equipment Floater	4,137	4,200	4,200	4,200
5572 Commercial Package Policy	25,765	25,000	28,000	28,000
5573 Motor Vehicle Fleet Insurance	20,950	22,000	24,500	24,500
5574 Workmans Comp & Liability Pymt	52,357	60,000	63,100	68,500
5575 Public Officials Liability Ins.	16,098	18,000	16,000	16,000
5576 Flood Insurance	-	7,000	-	-
5577 Blanket Employee Bond	490	500	500	500
5578 Secretary & Treasurer Bond	100	100	100	100
5579 Notary Bond	-	300	300	300
5580 Chamber - H/M Pymts	42,000	42,000	42,000	42,000
Total Prof & Contractual Serv	301,994	284,200	293,800	289,200
Other Expenses				
7600 Christmas Expense/City Party	4,507	4,500	4,500	4,500
7601 SUTA Fees	886	900	1,000	1,000
7602 TX Soc. Sec. Administration	35	100	100	100
7603 Misc. Pass Thru	2	-	-	-
Total Other Expenses	5,430	5,500	5,600	5,600
Other Financing Uses				
9004 Transfer to Equip Replacement	180,000	20,000	40,000	-
9005 Transfer to Capital Improvement	-	-	-	-
9012 Operating Transfer Out	9,343	-	-	-
Total Other Financing Uses	189,343	20,000	40,000	-
TOTAL OTHER FINANCING USES	\$ 496,767	\$ 309,700	\$ 339,400	\$ 294,800

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 96% of Water Fund operating revenues. Water Fund revenues have declined due to the wet winter and spring. The recent rains have increased lake levels, restrictions have been removed, and revenues are projected to increase slightly. Water rates were raised as high as 38% on high-end users in 2013-14. At this point, no water rate increases are budgeted for 2016-17.





CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Water Fund

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017
BEGINNING CASH BALANCE	\$ 119,662	\$ 181,462	\$ 388,092	\$ 244,692
Water Receipts				
Charges for Service	1,771,446	1,919,500	1,716,000	1,818,000
Grants/Intergovernmental	3,261	-	-	-
Other	9,110	230,800	232,000	700
Total Water Receipts	1,783,817	2,150,300	1,948,000	1,818,700
TOTAL CURRENT RECEIPTS	1,783,817	2,150,300	1,948,000	1,818,700
TOTAL FUNDS AVAILABLE	1,903,479	2,331,762	2,336,092	2,063,392
Water Expenditures				
Wages & Benefits	438,060	457,900	441,100	435,700
Supplies & Minor Equip	365,440	323,700	298,300	296,700
Repair & Maintenance	10,583	12,800	16,100	18,200
Prof & Contractual Serv	416,842	415,400	391,400	378,900
Utility Service	54,673	54,400	54,000	54,400
Mrkt, Print & Advertising	1,870	3,300	5,800	4,400
Dues, Travel & Training	4,831	5,200	6,200	6,700
Rentals/Leases	4,621	21,100	22,400	16,000
Capital Outlay	-	76,300	76,300	60,000
Other Expenses	143,250	-	-	-
Other Financing Uses	455,850	779,800	779,800	594,300
Total Water Expenditures	1,896,020	2,149,900	2,091,400	1,865,300
TOTAL CURRENT EXPENDITURES	1,896,020	2,149,900	2,091,400	1,865,300
NET INCR (DECR) IN CASH BALANCE	(112,203)	400	(143,400)	(46,600)
GAAP ADJUSTMENT	380,633			
ENDING CASH BALANCE	\$ 388,092	\$ 181,862	\$ 244,692	\$ 198,092

CITY OF BRECKENRIDGE

FUND REVENUES BY SOURCE

Water Fund

WATER FUND REVENUE	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Charges for Service				
4201 Water Sales - Metered	\$ 1,548,571	\$ 1,700,000	\$ 1,500,000	\$ 1,600,000
4202 Water Sales - Raw - at Plant	34,523	50,000	30,000	30,000
4204 Water Taps	-	500	1,000	2,000
4206 Water Sales - TDCJ	158,406	140,000	160,000	160,000
4212 Water Sales High Mesa	10,044	9,000	7,000	8,000
4230 Service Charges	19,902	20,000	18,000	18,000
Total Charges for Service	1,771,446	1,919,500	1,716,000	1,818,000
Grants/Intergovernmental				
4650 Capital Grants & Contributions	3,261	-	-	-
Total Grants/Intergovernmental	3,261	-	-	-
Other				
4701 Parks St Project Loan	-	230,000	230,000	-
4720 Interest Income	863	800	700	700
4735 Charge Off Account - Bad Debts	-	-	600	-
4736 Cash Over/Short Account	(911)	-	-	-
4742 Non-Revenue Receipts	9,158	-	100	-
4745 Sale of Materials	-	-	600	-
Total Other	9,110	230,800	232,000	700
TOTAL WATER FUND REVENUE	\$ 1,783,817	\$ 2,150,300	\$ 1,948,000	\$ 1,818,700

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Fund

Department	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Water & Wastewater Commercial	\$ 83,580	\$ 93,200	\$ 94,600	\$ 63,600	-31.8%
Water Meters	166,987	150,600	128,400	115,300	-23.4%
Lake Daniel	3,219	4,300	4,400	5,800	34.9%
Water Treatment	748,872	787,200	764,800	750,200	-4.7%
Water Distribution	294,262	334,800	319,400	336,100	0.4%
Non-Departmental	599,100	779,800	779,800	594,300	-23.8%
TOTAL EXPENDITURES	\$ 1,896,020	\$ 2,149,900	\$ 2,091,400	\$ 1,865,300	-13.2%



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: Customer Service

Objective 1: Continue customer service training to improve employee/customer relations

Objective 2: Maintain updated website/printed materials for customers and citizens

Goal 2: Operations

Objective 1: Continue to improve billing accuracy and level of service provided to the customers and citizens

Objective 2: Maintain Instruction Manuals for each position (SOP's)

Objective 3: Continue to improve balancing/bank deposit accuracy

Objective 4: Continue training, cross-training and professional development

Objective 5: Learn to operate department with smaller staff

Goal 3: Long-Range Planning

Objective 1: Continue to provide customers with current information on water conservation and drought steps

Objective 2: Continue to provide customers with current information on brush chipping, Consumer Confidence Reports (CCR) and bulk trash pick-up on water bills

Objective 3: Do online training and testing to receive certificates on National Incident Management System (NIMS) within Categories IS-100 and IS-700

Performance Indicators

- 1 Acquire training and proficiency on new accounting software package by 12/31/16
- 2 Reduce number of customer complaints by 9/30/17
- 3 Complete NIMS training by 12/31/16

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water & Wastewater Commercial

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Wages & Benefits	\$ 60,492	\$ 64,800	\$ 63,800	\$ 34,100	-47.4%
Supplies & Minor Equip	8,501	9,000	9,000	9,000	0.0%
Prof & Contractual Serv	12,668	16,100	16,000	16,100	0.0%
Mrkt, Print & Advertising	1,870	2,800	5,800	3,900	39.3%
Dues, Travel & Training	49	500	-	500	0.0%
TOTAL EXPENDITURES	\$ 83,580	\$ 93,200	\$ 94,600	\$ 63,600	-31.8%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Water & Wastewater Commercial 5-70				
Wages & Benefits				
5105 Regular Salaries	\$ 42,391	\$ 42,600	\$ 42,600	\$ 21,300
5110 Overtime Pay	-	300	-	300
5204 Term Life Ins - City Portion	91	200	100	100
5205 Health Ins - City Portion	12,000	13,000	13,000	7,300
5210 TMRS	2,195	4,000	4,000	2,000
5215 Social Security/Medicare	3,271	3,400	3,400	1,700
5220 Longevity Pay	520	700	700	800
5225 SUTA	24	600	-	600
Total Wages & Benefits	60,492	64,800	63,800	34,100
Supplies & Minor Equip				
5310 Postage for Water Bills	8,274	8,000	8,000	8,000
5333 Minor Equip	227	1,000	1,000	1,000
Total Supplies & Minor Equip	8,501	9,000	9,000	9,000
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	-	100
5519 Equipment Repair by Contract Serv	1,637	2,000	2,000	2,000
5544 Contractual Services	11,031	14,000	14,000	14,000
Total Prof & Contractual Serv	12,668	16,100	16,000	16,100
Mrkt, Print & Advertising				
5800 Printing & Advertising	127	300	300	300
5801 Professional Publications	-	-	-	-
5802 Water Bills	1,743	2,500	5,500	3,600
Total Mrkt, Print & Advertising	1,870	2,800	5,800	3,900
Dues, Travel & Training				
5905 Continuing Education	49	500	-	500
Total Dues, Travel & Training	49	500	-	500
TOTAL WATER & WASTEWATER COMMERCIAL	\$ 83,580	\$ 93,200	\$ 94,600	\$ 63,600



Meter Reader

FY 2016-2017

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

Goal 1: Customer Service

Objective 1: Provide customer service training to employees

Objective 2: Continue meter reading accuracy and the level of service provided to the citizens

Objective 3: Continue training, cross-training and profession development of staff

Goal 2: Improving Operating Efficiencies and Effectiveness

Objective 1: Replace old meters with radio read meters on all new water replacement lines

Objective 2: Improve response time on calls and reading meters

Objective 3: Continue updating meter location information

Goal 3: Improve Communication with Citizens

Objective 1: Continue providing customers with information concerning any new water restrictions

Objective 2: Assist customers on detecting any leaks or high consumption water usage

Performance Indicators

- 1 Replace 50 electronic read water meters by 9/30/17
- 2 Participate in GIS program by acquiring GPS locations for all water meters by 9/30/17

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Meters

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Wages & Benefits	\$ 66,837	\$ 70,300	\$ 69,400	\$ 71,700	2.0%
Supplies & Minor Equip	90,519	57,300	37,400	37,700	-34.2%
Repair & Maintenance	635	1,500	900	1,500	0.0%
Prof & Contractual Serv	8,309	4,000	3,800	3,800	-5.0%
Dues, Travel & Training	687	1,200	600	600	-50.0%
Capital Outlay	-	16,300	16,300	-	0.0%
TOTAL EXPENDITURES	\$ 166,987	\$ 150,600	\$ 128,400	\$ 115,300	-23.4%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Water Meters 5-71				
Wages & Benefits				
5105 Regular Salaries	\$ 45,069	\$ 45,000	\$ 45,000	\$ 45,000
5110 Overtime Pay	957	1,000	500	1,000
5204 Term Life Ins - City Portion	91	200	100	100
5205 Health Ins - City Portion	12,000	13,000	13,000	14,600
5210 TMRS	2,504	4,400	4,400	4,400
5215 Social Security/Medicare	3,700	3,400	3,700	3,800
5220 Longevity Pay	2,496	2,700	2,700	2,800
5225 SUTA	20	600	-	-
Total Wages & Benefits	66,837	70,300	69,400	71,700
Supplies & Minor Equip				
5323 Special Clothing	117	300	100	200
5326 M/V Operating Supplies	6,551	5,000	5,500	5,500
5328 Equip Operating Supplies	355	400	200	400
5329 Utility Repair Supplies	80,955	50,000	30,000	30,000
5333 Minor Equip	2,541	1,600	1,600	1,600
Total Supplies & Minor Equip	90,519	57,300	37,400	37,700
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	475	500	300	500
5407 Equip Repair & Maint Supplies	160	1,000	600	1,000
Total Repair & Maintenance	635	1,500	900	1,500
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	100	100
5518 M/V Repair by Contract	7,690	3,000	3,000	3,000
5519 Equipment Repair by Contract Serv	127	300	300	300
5540 Uniforms & Clothing	492	600	400	400
Total Prof & Contractual Serv	8,309	4,000	3,800	3,800
Dues, Travel & Training				
5905 Continuing Education	687	1,200	600	600
Total Dues, Travel & Training	687	1,200	600	600
Capital Outlay				
7223 Equipment Purchase	-	16,300	16,300	-
Total Capital Outlay	-	16,300	16,300	-
TOTAL WATER METERS	\$ 166,987	\$ 150,600	\$ 128,400	\$ 115,300



Lake Daniels

FY 2016-2017

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: Property Maintenance

Objective 1: Annual burn and cleaning on dam and around lake

Objective 2: Flush drain lines on dam

Objective 3: Continue dealing with the hog nuisance on the lake dam

Goal 2: Make Repairs to Concrete on the Water Intake Tower and Drain Tunnel

Objective 1: Repair section with new concrete

Objective 2: Continue weekly inspection to identify any new damages

Goal 3: Develop Plan and Timeline for Taking Water From Daniels for Treatment and Consumption

Objective 1: Work with e-HT

Performance Indicators

- 1 Conduct 52 weekly inspections and document
- 2 Install lake-level SCADA indicator by 9/30/17

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Lake Daniel

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Repair & Maintenance	\$ 662	\$ 500	\$ 500	\$ 2,000	300.0%
Prof & Contractual Serv	2,192	3,300	3,500	3,300	0.0%
Utility Service	365	500	400	500	0.0%
TOTAL EXPENDITURES	\$ 3,219	\$ 4,300	\$ 4,400	\$ 5,800	34.9%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

Lake Daniel 5-72	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	\$ 662	\$ 500	\$ 500	\$ 2,000
Total Repair & Maintenance	662	500	500	2,000
Prof & Contractual Serv				
5513 Miscellaneous Engineers	770	800	1,000	800
5521 Building & Grounds by Contract	1,422	2,000	2,000	2,000
5527 Dam & Line Repair by Contract	-	500	500	500
Total Prof & Contractual Serv	2,192	3,300	3,500	3,300
Utility Service				
5701 Electricity	365	500	400	500
Total Utility Service	365	500	400	500
TOTAL LAKE DANIEL	\$ 3,219	\$ 4,300	\$ 4,400	\$ 5,800



Water Treatment Plant

FY 2016-2017

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: Staff Development

Objective 1: Ensure operators receive appropriate professional training to obtain water treatment licenses from the state

Objective 2: Ensure operators attend professional training classes beyond minimum license

Goal 2: Improve Facility Building and Grounds Appearance

Objective 1: Have backwash pit lined to alleviate and prevent brush buildup

Objective 2: Have main building roof fixed to stop leaking and replace ceiling tiles

Objective 3: Have all exposed iron piping painted/repainted to prevent rusting

Goal 3: Capital Improvements

Objective 1: Support implementation of DWSRF project

Objective 2: Work with e-HT to make necessary capital improvements at Lake Daniels and WTP to begin blending water - By 9/30/17

Performance Indicators

- 1 Achieve NIMS training levels by 12/31/16
- 2 Fix building roof by 12/31/16
- 3 Repaint piping by 9/30/17
- 4 Begin blending Hubbard Creek and Daniels water by 9/30/17

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Treatment

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Wages & Benefits	\$ 191,634	\$ 197,400	\$ 193,900	\$ 199,300	1.0%
Supplies & Minor Equip	142,880	149,900	149,200	147,000	-1.9%
Repair & Maintenance	463	4,300	3,700	3,700	-14.0%
Prof & Contractual Serv	361,737	366,000	349,100	337,200	-7.9%
Utility Service	48,396	47,000	47,000	47,000	0.0%
Mrkt, Print & Advertising	-	500	-	500	0.0%
Dues, Travel & Training	1,702	2,000	2,000	2,000	0.0%
Rentals/Leases	2,060	20,100	19,900	13,500	-32.8%
TOTAL EXPENDITURES	\$ 748,872	\$ 787,200	\$ 764,800	\$ 750,200	-4.7%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Water Treatment 5-73				
Wages & Benefits				
5105 Regular Salaries	\$ 126,000	\$ 123,700	\$ 123,000	\$ 125,200
5110 Overtime Pay	14,849	14,000	14,000	11,300
5204 Term Life Ins - City Portion	141	300	200	300
5205 Health Ins - City Portion	30,000	32,500	30,000	36,400
5210 TMRS	7,639	12,500	13,200	12,700
5215 Social Security/Medicare	10,896	10,700	11,200	10,800
5220 Longevity Pay	1,053	1,400	1,400	1,700
5221 Certification Pay	900	900	900	900
5225 SUTA	156	1,400	-	-
Total Wages & Benefits	191,634	197,400	193,900	199,300
Supplies & Minor Equip				
5311 Chemicals	137,623	140,000	140,000	140,000
5319 Janitor Supplies	1,583	1,400	1,500	1,500
5323 Special Clothing	210	500	400	500
5326 M/V Operating Supplies	1,311	1,500	1,000	1,500
5328 Equip Operating Supplies	1,303	1,500	1,300	1,500
5333 Minor Equip	850	5,000	5,000	2,000
Total Supplies & Minor Equip	142,880	149,900	149,200	147,000
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	47	300	300	300
5407 Equip Repair & Maint Supplies	403	2,000	1,400	1,400
5408 Building & Grounds Repair	13	2,000	2,000	2,000
Total Repair & Maintenance	463	4,300	3,700	3,700
Prof & Contractual Serv				
5501 Physicals Pre-Employment	-	100	-	100
5508 State Annual Water Permit	5,560	5,600	5,600	5,600
5509 Copper/Lead Lab Work	-	800	800	800
5510 Contract Lab Work	6,773	6,000	6,800	6,800
5511 Water Tank Inspection	1,200	1,200	1,200	1,200
5513 Miscellaneous Engineers	-	4,000	-	2,000
5515 Professional Services	7,803	5,000	3,000	5,000
5518 M/V Repair by Contract	622	200	200	200
5519 Equipment Repair by Contract Serv	40,881	50,000	60,000	40,000
5521 Building & Grounds by Contact	3,421	15,000	8,000	12,000
5536 WCTMWD Water	281,981	264,000	250,000	250,000
5539 Sludge Disposal	11,440	12,000	12,000	12,000
5540 Uniforms & Clothing	1,756	1,800	1,200	1,200
5544 Contractual Services	-	-	-	-
5547 Pest Control	300	300	300	300
Total Prof & Contractual Serv	361,737	366,000	349,100	337,200

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Water Treatment 5-73				
Utility Service				
5700 Communications	2,269	2,000	2,000	2,000
5701 Electricity	46,127	45,000	45,000	45,000
Total Utility Service	48,396	47,000	47,000	47,000
Mrkt, Print & Advertising				
5800 Printing & Advertising	-	500	-	500
Total Mrkt, Print & Advertising	-	500	-	500
Dues, Travel & Training				
5905 Continuing Education	1,702	2,000	2,000	2,000
Total Dues, Travel & Training	1,702	2,000	2,000	2,000
Rentals/Leases				
7105 Rentals	-	300	300	300
7115 Interest/LP Equipment	2,060	1,300	1,300	400
7125 Lease Purchase Equipment	-	18,500	18,300	12,800
Total Rentals/Leases	2,060	20,100	19,900	13,500
TOTAL WATER TREATMENT	\$ 748,872	\$ 787,200	\$ 764,800	\$ 750,200

Water Distribution

FY 2016-2017

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: Staff/Training

Objective 1: Train personnel to perform duties and follow City and TCEQ rules and regulations

Objective 2: Personnel obtain minimum license required by TCEQ to perform duties in the distribution system

Goal 2: Replace and Install 2" Water Main on East 1st and on CR 253

Objective 1: Identify quantities of material and man power needed for each project

Objective 2: Replace/Install water main

Objective 3: Ensure water main passes TCEQ regulations before customers obtain water from new main

Goal 4: Update Water Utilities Map

Objective 1: Update maps on locations of water mains, valves and fire hydrants for input into new GIS System

Objective 2: Work with e-HT on GIS System

Performance Indicators

- 1 Complete NIMS training by 12/31/16
- 2 Acquire minimum TCEQ license by 12/31/16
- 3 Participate in GIS program to locate all fire hydrants and valves by 9/30/17

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Distribution

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Wages & Benefits	\$ 119,097	\$ 125,400	\$ 114,000	\$ 130,600	4.1%
Supplies & Minor Equip	123,540	107,500	102,700	103,000	-4.2%
Repair & Maintenance	8,823	6,500	11,000	11,000	69.2%
Prof & Contractual Serv	31,936	26,000	19,000	18,500	-28.8%
Utility Service	5,912	6,900	6,600	6,900	0.0%
Dues, Travel & Training	2,393	1,500	3,600	3,600	140.0%
Rentals/Leases	2,561	1,000	2,500	2,500	150.0%
Capital Outlay	-	60,000	60,000	60,000	0.0%
TOTAL EXPENDITURES	\$ 294,262	\$ 334,800	\$ 319,400	\$ 336,100	0.4%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Water Distribution 5-74				
Wages & Benefits				
5105 Regular Salaries	\$ 65,451	\$ 65,700	\$ 65,700	\$ 66,300
5110 Overtime Pay	22,583	24,000	15,000	24,000
5204 Term Life Ins - City Portion	144	200	100	200
5205 Health Ins - City Portion	18,287	19,500	19,000	21,900
5210 TMRS	5,337	8,100	8,000	8,500
5215 Social Security/Medicare	6,691	6,900	6,100	7,300
5220 Longevity Pay	-	200	100	2,400
5225 SUTA	604	800	-	-
Total Wages & Benefits	119,097	125,400	114,000	130,600
Supplies & Minor Equip				
5311 Chemicals	-	2,000	2,000	2,000
5315 Raw Water System	-	-	-	-
5323 Special Clothing	758	1,500	1,500	1,000
5326 M/V Operating Supplies	11,562	14,000	10,000	10,000
5328 Equip Operating Supplies	6,219	5,000	4,200	5,000
5329 Utility Repair Supplies	102,971	80,000	80,000	80,000
5333 Minor Equip	2,030	5,000	5,000	5,000
Total Supplies & Minor Equip	123,540	107,500	102,700	103,000
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	1,722	1,500	4,000	4,000
5407 Equip Repair & Maint Supplies	7,101	5,000	7,000	7,000
Total Repair & Maintenance	8,823	6,500	11,000	11,000
Prof & Contractual Serv				
5501 Physicals Pre-Employment	105	300	300	300
5513 Miscellaneous Engineers	9,019	5,000	2,000	2,000
5518 M/V Repair by Contract	1,098	1,200	1,000	1,000
5519 Equipment Repair by Contract Serv	18,359	14,500	14,500	14,000
5540 Uniforms & Clothing	1,340	2,000	1,200	1,200
5542 Contractual Concrete Repair	-	3,000	-	-
5544 Contractual Services	2,015	-	-	-
Total Prof & Contractual Serv	31,936	26,000	19,000	18,500
Utility Service				
5701 Electricity	3,782	4,500	4,200	4,500
5711 TDCJ Booster Pump - Electricity	1,894	2,000	2,000	2,000
5712 TDCJ Water Tower - Electricity	236	400	400	400
Total Utility Service	5,912	6,900	6,600	6,900
Dues, Travel & Training				
5905 Continuing Education	2,393	1,500	3,600	3,600
Total Dues, Travel & Training	2,393	1,500	3,600	3,600

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

Water Distribution 5-74	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Rentals/Leases				
7105 Rentals	2,561	1,000	2,500	2,500
Total Rentals/Leases	2,561	1,000	2,500	2,500
Capital Outlay				
7215 Shop & Plant Equip Purchase	-	60,000	60,000	60,000
Total Capital Outlay	-	60,000	60,000	60,000
TOTAL WATER DISTRIBUTION	\$ 294,262	\$ 334,800	\$ 319,400	\$ 336,100

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Water Fund Non-Departmental

Expenditures	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Budget 2016-2017	Percent Change
Other Expenses	\$ 143,250	\$ -	\$ -	\$ -	0.0%
Other Financing Uses	455,850	779,800	779,800	594,300	-23.8%
TOTAL EXPENDITURES	\$ 599,100	\$ 779,800	\$ 779,800	\$ 594,300	-23.8%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Water Fund 102

Non-Departmental 5-90	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Other Expenses				
7610 Interest Expense	143,250	-	-	-
Total Other Expenses	143,250	-	-	-
Other Financing Uses				
9000 Budgetary Transfers to General	300,000	150,000	150,000	391,900
9002 Transfer to Trade Days Fund	60,000	40,000	40,000	20,000
9003 Transfer to Park St. Project Fund	-	230,000	230,000	-
9004 Transfer to Equip Replacement	44,100	44,100	44,100	-
9005 Transfer to Capital Improvement	51,750	208,000	208,000	75,000
9006 Transfer to Rev DS-CO 2012 DWSRF	-	72,600	72,600	72,600
9010 Transfer to Rev DS-Rural Dev 2010	-	35,100	35,100	34,800
9013 Transfer to Rev DS-GO 2010	-	-	-	-
Total Other Financing Uses	455,850	779,800	779,800	594,300
TOTAL NON-DEPARTMENTAL	\$ 599,100	\$ 779,800	\$ 779,800	\$ 594,300