

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Wastewater Fund

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019
BEGINNING CASH BALANCE	\$ 92,031	\$ 75,031	\$ 32,787	\$ 31,787
Wastewater Receipts				
Charges for Service	893,621	926,000	903,500	903,000
Other	80,433	300	100	100
Total Wastewater Receipts	974,054	926,300	903,600	903,100
TOTAL CURRENT RECEIPTS	974,054	926,300	903,600	903,100
TOTAL FUNDS AVAILABLE	1,066,085	1,001,331	936,387	934,887
Wastewater Fund Expenditures				
Wages & Benefits	149,582	151,600	162,500	188,000
Supplies & Minor Equip	102,302	102,100	76,900	91,500
Repair & Maintenance	36,888	29,000	30,500	23,600
Prof & Contractual Serv	248,463	157,000	157,800	140,300
Utility Service	66,295	63,000	67,100	68,000
Dues, Travel & Training	5,196	4,400	5,500	5,600
Rentals/Leases	8,353	10,500	8,500	7,200
Capital Outlay	10,225	25,000	-	25,000
Other Financing Uses	347,925	376,700	395,800	325,000
Total Wastewater Fund Exp	975,229	919,300	904,600	874,200
TOTAL CURRENT EXPENDITURES	975,229	919,300	904,600	874,200
NET INCR (DECR) IN CASH BALANCE	(1,175)	7,000	(1,000)	28,900
GAAP Adjustment	(58,069)			
ENDING CASH BALANCE	\$ 32,787	\$ 82,031	\$ 31,787	\$ 60,687

CITY OF BRECKENRIDGE

FUND REVENUES BY SOURCE

Wastewater Fund

WASTEWATER FUND REVENUE	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Charges for Service				
4207 Waste Water Services - TDCJ	\$ 87,912	\$ 82,000	\$ 87,000	\$ 87,000
4209 Waste Water Services	801,750	840,000	812,000	812,000
4210 Waste Water Taps	3,350	3,500	3,500	3,000
4211 Waste Water Taps - Paving Break	609	-	500	500
4250 Service Charges	-	500	500	500
Total Charges for Service	893,621	926,000	903,500	903,000
Other				
4720 Interest Income	130	200	100	100
4739 Ins Casualty Loss-Equip	58,743	-	-	-
4742 Non-Revenue Receipts	21,560	100	-	-
Total Other	80,433	300	100	100
TOTAL WASTEWATER FUND REVENUE	\$ 974,054	\$ 926,300	\$ 903,600	\$ 903,100

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Wastewater Fund

Department	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wastewater Collection	\$ 267,008	\$ 237,200	\$ 229,800	\$ 233,400	-1.6%
Wastewater Treatment	360,296	305,400	279,000	315,800	3.4%
Non-Departmental	347,925	376,700	395,800	325,000	-13.7%
TOTAL EXPENDITURES	\$ 975,229	\$ 919,300	\$ 904,600	\$ 874,200	-4.9%



Wastewater Collection

FY 2018-2019

The Public Works Director is over the Wastewater Collection Department which is responsible for maintaining the sanitary sewer collection system within the City.

Goal 1: Safety and Security

Objective 1: Continue training to follow TCEQ rules and regulations

Objective 2: Continue licensing and training for personnel

Goal 2: Capital Improvements and Economic Development

Objective 1: Maintain system improvements and utilize ongoing training

Objective 2: Assist with gathering information for new projects

Objective 3: Start replacing sewer lines that have stayed beyond service life

Objective 4: Replace pump in lift station 1

Objective 5: Maintain lift stations in proper working order

Goal 3: Forward Planning

Objective 1: Learn to utilize the GIS system

Objective 2: Identify lines that need to be replaced

Objective 3: Start replacing the lines identified

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

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Wastewater Collection

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 95,678	\$ 96,400	\$ 98,800	\$ 104,600	8.5%
Supplies & Minor Equip	58,499	47,000	35,800	40,600	-13.6%
Repair & Maintenance	18,446	9,000	8,200	8,600	-4.4%
Prof & Contractual Serv	62,951	60,400	64,300	59,000	-2.3%
Utility Service	10,367	13,000	11,100	11,000	-15.4%
Dues, Travel & Training	3,701	3,400	3,600	3,600	5.9%
Rentals/Leases	7,141	8,000	8,000	6,000	-25.0%
Capital Outlay	10,225	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 267,008	\$ 237,200	\$ 229,800	\$ 233,400	-1.6%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
Oper Supv - W/WW	1	0	0	0	0.0%
Foreman - W/WW Collection	1	1	1	1	0.0%
Laborer	1	1	1	1	0.0%
TOTAL STAFFING	3	2	2	2	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Wastewater Fund 103

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Wastewater Collection 5-76				
Wages & Benefits				
5105 Regular Salaries	\$ 51,667	\$ 47,200	\$ 49,100	\$ 53,300
5110 Overtime Pay	18,438	20,000	20,000	20,000
5204 Term Life Ins - City Portion	9	200	-	-
5205 Health Ins - City Portion	13,119	17,600	17,600	18,800
5210 TMRS	6,226	6,100	6,500	6,600
5215 Social Security/Medicare	5,325	5,200	5,500	5,600
5220 Longevity Pay	894	-	100	300
5225 SUTA	-	100	-	-
Total Wages & Benefits	95,678	96,400	98,800	104,600
Supplies & Minor Equip				
5311 Chemicals	13,130	25,000	13,400	15,000
5323 Special Clothing	1,330	600	500	600
5326 M/V Operating Supplies	6,270	6,000	6,500	6,500
5328 Equip Operating Supplies	12,279	2,700	4,600	4,000
5329 Utility Repair Supplies	16,735	10,000	6,800	10,000
5333 Minor Equip	8,755	2,700	4,000	4,500
Total Supplies & Minor Equip	58,499	47,000	35,800	40,600
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	685	1,000	300	600
5407 Equip Repair & Maint Supplies	17,761	8,000	7,900	8,000
Total Repair & Maintenance	18,446	9,000	8,200	8,600
Prof & Contractual Serv				
5501 Physicals Pre-Employment	135	100	-	100
5518 M/V Repair by Contract	751	2,500	2,500	2,500
5519 Equipment Repair by Contract Serv	51,683	3,000	4,000	4,000
5524 Lift Stations Repair by Contract	8,068	50,000	50,000	50,000
5540 Uniforms & Clothing	401	800	300	400
5544 Contractual Services	1,913	4,000	7,500	2,000
Total Prof & Contractual Serv	62,951	60,400	64,300	59,000
Utility Service				
5701 Electricity	5,310	8,000	5,600	5,500
5713 TDCJ Lift Station - Electricity	5,057	5,000	5,500	5,500
Total Utility Service	10,367	13,000	11,100	11,000
Dues, Travel & Training				
5905 Continuing Education	3,701	3,400	3,600	3,600
Total Dues, Travel & Training	3,701	3,400	3,600	3,600

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Wastewater Fund 103

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Wastewater Collection 5-76				
Rentals/Leases				
7105 Rentals	6,105	8,000	8,000	6,000
7115 Interest/LP Equipment	1,036	-	-	-
7125 Lease Purchase Equipment	-	-	-	-
Total Rentals/Leases	7,141	8,000	8,000	6,000
Capital Outlay				
7230 Systems Improvements Purchase	10,225	-	-	-
Total Capital Outlay	10,225	-	-	-
TOTAL WASTEWATER COLLECTION	\$ 267,008	\$ 237,200	\$ 229,800	\$ 233,400

Wastewater Treatment Plant

FY 2018-2019

The Public Works Director is over the Wastewater Treatment Department which is responsible for operating and maintaining the Wastewater Treatment Plant. The City operates five lift stations throughout town and an extended oxidation basin (racetrack) for treatment before discharge. The City is permitted to discharge .95 MGD into Gonzolus Creek currently.

Goal 1: Safety and Security

Objective 1: Ensure operators are trained above the minimum limits

Goal 2: Capital Improvements and Economic Development

Objective 1: Take good notes and add to drawings for Wastewater Treatment Plant project starting this year

Objective 2: Maintain accurate records for 2019 inspection

Goal 3: Forward Planning

Objective 1: Cut excess spending to stay within budget

Objective 2: Get wireless security cameras installed

Objective 3: Revise and replace gates and fence with new Wastewater Treatment Plant project

Objective 4: Cut cost with new lab equipment and get faster lab results for process control

Objective 5: Explore options/prices of chemicals/supplies

Objective 6: Maintain grounds and equipment to TCEQ standards

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Wastewater Treatment

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 53,904	\$ 55,200	\$ 63,700	\$ 83,400	51.1%
Supplies & Minor Equip	43,803	55,100	41,100	50,900	-7.6%
Repair & Maintenance	18,442	20,000	22,300	15,000	-25.0%
Prof & Contractual Serv	185,512	96,600	93,500	81,300	-15.8%
Utility Service	55,928	50,000	56,000	57,000	14.0%
Dues, Travel & Training	1,495	1,000	1,900	2,000	100.0%
Rentals/Leases	1,212	2,500	500	1,200	-52.0%
Capital Outlay	-	25,000	-	25,000	0.0%
TOTAL EXPENDITURES	\$ 360,296	\$ 305,400	\$ 279,000	\$ 315,800	3.4%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
Operation Supv - WW	1	1	1	1	0.0%
Wastewater Plant Operator	1	0	0.5	1	0.0%
TOTAL STAFFING	2	1	1.50	2	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Wastewater Fund 103

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Wastewater Treatment 5-77				
Wages & Benefits				
5105 Regular Salaries	\$ 32,528	\$ 32,300	\$ 39,700	\$ 48,000
5110 Overtime Pay	7,363	7,000	7,000	7,000
5204 Term Life Ins - City Portion	8	100	-	-
5205 Health Ins - City Portion	7,200	8,800	8,800	18,800
5210 TMRS	3,570	3,300	4,200	5,100
5215 Social Security/Medicare	3,029	2,800	3,600	4,300
5220 Longevity Pay	206	400	400	200
5221 Certification Pay	-	300	-	-
5225 SUTA	-	200	-	-
Total Wages & Benefits	53,904	55,200	63,700	83,400
Supplies & Minor Equip				
5311 Chemicals	29,195	40,000	34,700	35,000
5319 Janitor Supplies	1,182	2,000	600	800
5323 Special Clothing	(33)	400	200	200
5326 M/V Operating Supplies	2,338	1,200	2,400	2,400
5328 Equip Operating Supplies	2,713	1,500	2,600	2,500
5333 Minor Equip	8,408	10,000	600	10,000
Total Supplies & Minor Equip	43,803	55,100	41,100	50,900
Repair & Maintenance				
5406 M/V Repair & Maint Supplies	5,509	2,000	1,900	2,000
5407 Equip Repair & Maint Supplies	12,609	16,000	20,000	12,000
5408 Building & Grounds Repair	324	2,000	400	1,000
Total Repair & Maintenance	18,442	20,000	22,300	15,000
Prof & Contractual Serv				
5500 Plant Inspection & Permit Fees	5,348	6,000	7,000	5,400
5501 Physicals Pre-Employment	-	100	100	100
5510 Contract Lab Work	12,617	8,000	11,500	12,000
5513 Miscellaneous Engineers	-	1,500	7,500	-
5518 M/V Repair by Contract	9,471	200	1,400	1,400
5519 Equipment Repair by Contract Serv	118,856	40,000	35,000	30,000
5521 Building & Grounds by Contract	8,042	5,000	-	-
5539 Sludge Disposal	27,832	30,000	28,000	28,000
5540 Uniforms & Clothing	556	500	600	600
5544 Contractual Services	2,550	5,000	2,100	3,500
5547 Pest Control	240	300	300	300
Total Prof & Contractual Serv	185,512	96,600	93,500	81,300
Utility Service				
5700 Communications	2,057	2,000	2,000	2,000
5701 Electricity	53,871	48,000	54,000	55,000
Total Utility Service	55,928	50,000	56,000	57,000

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Wastewater Fund 103

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Wastewater Treatment 5-77				
Dues, Travel & Training				
5905 Continuing Education	1,495	1,000	1,900	2,000
Total Dues, Travel & Training	1,495	1,000	1,900	2,000
Rentals/Leases				
7105 Rentals	1,212	2,500	500	1,200
Total Rentals/Leases	1,212	2,500	500	1,200
Capital Outlay				
7230 Systems Improvements Purchase	-	25,000	-	25,000
7235 Building Purchase	-	-	-	-
Total Capital Outlay	-	25,000	-	25,000
TOTAL WASTEWATER TREATMENT	\$ 360,296	\$ 305,400	\$ 279,000	\$ 315,800

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Wastewater Non-Departmental

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Other Financing Uses	\$ 347,925	\$ 376,700	\$ 395,800	\$ 325,000	-13.7%
TOTAL EXPENDITURES	\$ 347,925	\$ 376,700	\$ 395,800	\$ 325,000	-13.7%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Wastewater Fund 103

	Actual	Budget	Estimated	Proposed
Non-Departmental 5-90	2016-2017	2017-2018	2017-2018	2018-2019
Other Financing Uses				
9000 Budgetary Transfers to General	273,600	300,000	300,000	300,000
9002 Transfer to Trade Days Fund	5,000	15,000	5,000	5,000
9004 Transfer to Equip Replacement	-	20,000	20,000	20,000
9005 Transfer to Capital Improvements	69,325	41,700	70,800	-
Total Other Financing Uses	347,925	376,700	395,800	325,000
TOTAL NON-DEPARTMENTAL	\$ 347,925	\$ 376,700	\$ 395,800	\$ 325,000

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Sanitation Fund

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019
BEGINNING CASH BALANCE	\$ 27,691	\$ 18,691	\$ 31,283	\$ 38,383
Sanitation Receipts				
Charges for Service	553,177	697,000	764,800	764,200
Other	4,219	1,200	700	700
Total Sanitation Receipts	557,396	698,200	765,500	764,900
TOTAL CURRENT RECEIPTS	557,396	698,200	765,500	764,900
TOTAL FUNDS AVAILABLE	585,087	716,891	796,783	803,283
Sanitation Fund Expenditures				
Wages & Benefits	32,154	34,500	34,200	17,900
Supplies & Minor Equip	846	1,300	400	1,200
Repair & Maintenance	2,009	800	400	800
Prof & Contractual Serv	491,984	625,800	716,900	704,800
Utility Service	1,162	1,400	1,300	1,400
Other Financing Uses	-	5,200	5,200	5,200
Total Sanitation Fund Exp	528,155	669,000	758,400	731,300
TOTAL CURRENT EXPENDITURES	528,155	669,000	758,400	731,300
NET INCR (DECR) IN CASH BALANCE	29,241	29,200	7,100	33,600
GAAP Adjustment	(25,649)			
ENDING CASH BALANCE	\$ 31,283	\$ 47,891	\$ 38,383	\$ 71,983

CITY OF BRECKENRIDGE

FUND REVENUES BY SOURCE

Sanitation Fund

SANITATION FUND REVENUE	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Charges for Service				
4200 Sanitation Administration Fee	\$ 85,146	\$ 83,000	\$ 83,400	\$ 82,000
4214 Specific Refuse Trash	9,757	10,000	9,200	9,200
4215 Polycart Trash Svc Fees	455,369	600,000	669,200	670,000
4246 Dumpster Trash Svc Fees	-	-	-	-
4216 Trash Gate Receipts	2,905	4,000	3,000	3,000
4217 Chipping Fees	-	-	-	-
Total Charges for Service	553,177	697,000	764,800	764,200
Other				
4720 Interest Income	79	200	100	100
4734 Misc Revenue	4,140	1,000	600	600
Total Other	4,219	1,200	700	700
TOTAL SANITATION FUND REVENUE	\$ 557,396	\$ 698,200	\$ 765,500	\$ 764,900

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Sanitation Fund

Department	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Solid Waste Station	\$ 528,155	\$ 663,800	\$ 753,200	\$ 726,100	9.4%
Non-Departmental	-	5,200	5,200	5,200	0.0%
TOTAL EXPENDITURES	\$ 528,155	\$ 669,000	\$ 758,400	\$ 731,300	9.3%



Solid Waste Station

FY 2018-2019

The Public Works Director is over the Sanitation Department which is responsible for maintaining the Convenience Station where citizens may bring yard waste to be chipped or pay for dumping household waste into 40-yard containers. As the City has no landfill, it contracts with Republic Services for solid waste collection. Funding for the City's clean-up effort comes from this department. A total of 236 sub-standard structures were inventoried in 2012, and the City has developed a Monofill for disposal of these structures. Sixty-two sub-standard structures have been disposed of in the Monofill to date. The program has wide community support and is expected to continue until the problem is abated.

Goal 1: Safety and Security

Objective 1: Police grounds at the start of every work day to keep trash picked up

Objective 2: Keep grounds mowed and weedeated

Goal 3: Capital Improvements and Economic Development

Objective 1: Identify cost of new fence

Goal 4: Forward Planning

Objective 1: Advertise free wood chips

Objective 2: Promote the recycling bin

Objective 3: Monofill: Utilize the monofill and cover debris appropriately

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Sanitation Fund

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 32,154	\$ 34,500	\$ 34,200	\$ 17,900	-48.1%
Supplies & Minor Equip	846	1,300	400	1,200	-7.7%
Repair & Maintenance	2,009	800	400	800	0.0%
Prof & Contractual Serv	491,984	625,800	716,900	704,800	12.6%
Utility Service	1,162	1,400	1,300	1,400	0.0%
TOTAL EXPENDITURES	\$ 528,155	\$ 663,800	\$ 753,200	\$ 726,100	9.4%

Staffing	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Percent Change
Conv Station Gate Attendant	1	1	0.5	0.7	0.0%
TOTAL STAFFING	1	1	0.5	0.7	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Sanitation Fund 104

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Solid Waste Station 5-42				
Wages & Benefits				
5105 Regular Salaries	\$ 20,333	\$ 21,500	\$ 20,400	\$ 16,600
5110 Overtime Pay	1,163	300	400	-
5204 Term Life Ins - City Portion	-	100	-	-
5205 Health Ins - City Portion	6,739	8,800	10,200	-
5210 TMRS	2,260	2,000	1,500	-
5215 Social Security/Medicare	1,651	1,700	1,600	1,300
5220 Longevity Pay	8	-	100	-
5225 SUTA	-	100	-	-
Total Wages & Benefits	32,154	34,500	34,200	17,900
Supplies & Minor Equip				
5307 Gate House Supplies	185	200	-	200
5311 Chemicals	-	100	-	100
5323 Special Clothing	80	100	-	100
5328 Equip Operating Supplies	141	500	400	400
5333 Minor Equip	440	400	-	400
Total Supplies & Minor Equip	846	1,300	400	1,200
Repair & Maintenance				
5407 Equip Repair & Maint Supplies	1,539	400	400	400
5408 Building & Grounds Repair	470	400	-	400
Total Repair & Maintenance	2,009	800	400	800
Prof & Contractual Serv				
5501 Physicals Pre-Employment	135	100	-	100
5519 Equipment Repair by Contract Serv	340	300	800	500
5530 Dumpster Trash Svc Billing	-	-	-	-
5531 Polycart Trash Svc Billing	461,239	585,000	670,000	670,000
5532 Convenience Station Charge	2,094	3,200	5,300	3,000
5534 Roll-Off Box Charges	12,493	24,000	27,000	16,000
5540 Uniforms & Clothing	80	200	200	200
5544 Contractual Services	15,603	13,000	13,600	15,000
Total Prof & Contractual Serv	491,984	625,800	716,900	704,800
Utility Service				
5700 Communications	737	800	800	800
5701 Electricity	425	600	500	600
Total Utility Service	1,162	1,400	1,300	1,400
TOTAL SOLID WASTE STATION	\$ 528,155	\$ 663,800	\$ 753,200	\$ 726,100



CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Sanitation Non-Departmental

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Other Financing Uses	\$ -	\$ 5,200	\$ 5,200	\$ 5,200	0.0%
TOTAL EXPENDITURES	\$ -	\$ 5,200	\$ 5,200	\$ 5,200	0.0%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Sanitation Fund 104

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Non-Departmental 5-90				
Other Financing Uses				
9004 Transfer to Equip Replacement	-	5,200	5,200	5,200
Total Other Financing Uses	-	5,200	5,200	5,200
TOTAL NON-DEPARTMENTAL	\$ -	\$ 5,200	\$ 5,200	\$ 5,200

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Trade Days Fund

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019
BEGINNING CASH BALANCE	\$ 31,549	\$ 23,632	\$ 6,004	\$ 6,404
Trade Days Receipts				
Charges for Service	4,760	7,100	1,000	300
Other	42	100	100	100
Other Financing Sources	10,415	36,000	16,000	17,000
Total Trade Days Receipts	15,217	43,200	17,100	17,400
TOTAL CURRENT RECEIPTS	15,217	43,200	17,100	17,400
TOTAL FUNDS AVAILABLE	46,766	66,832	23,104	23,804
Expenditures				
Wages & Benefits	952	11,000	1,000	-
Supplies & Minor Equip	1,148	4,000	400	200
Repair & Maintenance	435	500	100	100
Prof & Contractual Serv	3,063	4,100	800	-
Utility Service	4,818	4,400	3,600	1,200
Mrkt, Print & Advertising	14,612	15,000	10,800	8,000
Dues, Travel & Training	333	100	-	-
Rentals/Leases	560	500	-	200
Capital Outlay	-	-	-	-
Total Expenditures	25,921	39,600	16,700	9,700
TOTAL CURRENT EXPENDITURES	25,921	39,600	16,700	9,700
NET INCR (DECR) IN CASH BALANCE	(10,704)	3,600	400	7,700
GAAP Adjustment	(14,841)			
ENDING CASH BALANCE	\$ 6,004	\$ 27,232	\$ 6,404	\$ 14,104

CITY OF BRECKENRIDGE

FUND REVENUES BY SOURCE

Trade Days Fund

TRADE DAYS FUND REVENUE	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Charges for Service				
4237 Outdoor Lots Trade Days	\$ 680	\$ 2,000	\$ -	\$ -
4238 Outdoor Lots Food Trade Days	700	2,000	100	-
4239 Trade Barn 1 Lots	2,305	2,000	800	200
4240 RV Spaces	750	800	100	100
4241 Trade Barn Parking	155	200	-	-
4242 Public Parking	-	-	-	-
4243 Outdoor Lot - Water & Elect.	-	100	-	-
4245 Barnyard Lots	170	-	-	-
Total Charges for Service	4,760	7,100	1,000	300
Other				
4720 Interest Income	42	100	100	100
Total Other	42	100	100	100
Other Financing Sources				
4909 Transfer from Water Fund	5,000	15,000	5,000	5,000
4910 Transfer from Waste Water	5,000	15,000	5,000	5,000
4912 Transfer from General Fund	415	6,000	6,000	7,000
Total Other Financing Sources	10,415	36,000	16,000	17,000
TOTAL TRADE DAYS FUND RECEIPTS	\$ 15,217	\$ 43,200	\$ 17,100	\$ 17,400

Trade Days

FY 2018-2019

The Public Services Director is over the Breck Trade Days Department which is responsible for maintaining the Breck Trade Days grounds and hosting the monthly events. Breck Trade Days was established in 2014-15 for the purpose of "driving traffic to the community" and to provide additional economic opportunities. This program has broad community support.

Goal 1: Leadership and Financial

Objective 1: Review Trade Days master plan

Objective 2: Review operational rules for vendors, shoppers, staff and services

Objective 3: Review marketing/advertising plan

Goal 2: Capital Improvement and Economic Development

Objective 1: Locate/obtain vendors

Objective 2: Develop support facilities/equipment, vehicles/utility buildings, etc.

Goal 3: Forward Planning

Objective 1: Identify/provide for support services: ice, tent, tables, set-up/take-down services, medical, etc.

CITY OF BRECKENRIDGE

DEPARTMENT EXPENDITURES SUMMARY

Trade Days Fund

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Budget 2018-2019	Percent Change
Wages & Benefits	\$ 952	\$ 11,000	\$ 1,000	\$ -	-100.0%
Supplies & Minor Equip	1,148	4,000	400	200	-95.0%
Repair & Maintenance	435	500	100	100	0.0%
Prof & Contractual Serv	3,063	4,100	800	-	0.0%
Utility Service	4,818	4,400	3,600	1,200	0.0%
Mrkt, Print & Advertising	14,612	15,000	10,800	8,000	0.0%
Dues, Travel & Training	333	100	-	-	0.0%
Rentals/Leases	560	500	-	200	0.0%
Capital Outlay	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 25,921	\$ 39,600	\$ 16,700	\$ 9,700	-75.5%

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Trade Days Fund 132

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Trade Days 5-30				
Wages & Benefits				
5105 Regular Salaries	\$ 888	\$ 9,000	\$ 1,000	\$ -
5110 Overtime Pay	-	2,000	-	-
5215 Social Security/Medicare	64	-	-	-
Total Wages & Benefits	952	11,000	1,000	-
Supplies & Minor Equip				
5318 Coffee Room Supplies	-	100	200	-
5319 Janitor Supplies	-	300	-	-
5323 Special Clothing	-	100	-	-
5328 Equip Operating Supplies	494	3,000	200	200
5333 Minor Equip	654	500	-	-
Total Supplies & Minor Equip	1,148	4,000	400	200
Repair & Maintenance				
5408 Building & Grounds Repair	360	-	100	100
5521 Building & Grounds by Contract	75	500	-	-
Total Repair & Maintenance	435	500	100	100
Prof & Contractual Serv				
5540 Uniforms & Clothing	-	100	-	-
5544 Contractual Services	3,063	4,000	800	-
Total Prof & Contractual Serv	3,063	4,100	800	-
Utility Service				
5700 Communications	4,818	4,000	3,600	1,200
5701 Electricity	-	400	-	-
Total Utility Service	4,818	4,400	3,600	1,200
Mrkt, Print & Advertising				
5800 Printing & Advertising	14,612	15,000	10,800	8,000
Total Mrkt, Print & Advertising	14,612	15,000	10,800	8,000
Dues, Travel & Training				
5905 Continuing Education	333	100	-	-
Total Dues, Travel & Training	333	100	-	-
Rentals/Leases				
6210 Equip Repair by Contract	362	-	-	200
7105 Rentals	198	500	-	-
Total Rentals/Leases	560	500	-	200
Capital Outlay				
7215 Shop & Plant Equip Purchase	-	-	-	-
Total Capital Outlay	-	-	-	-
TOTAL TRADE DAYS	\$ 25,921	\$ 39,600	\$ 16,700	\$ 9,700



CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

General Debt Service Fund 198

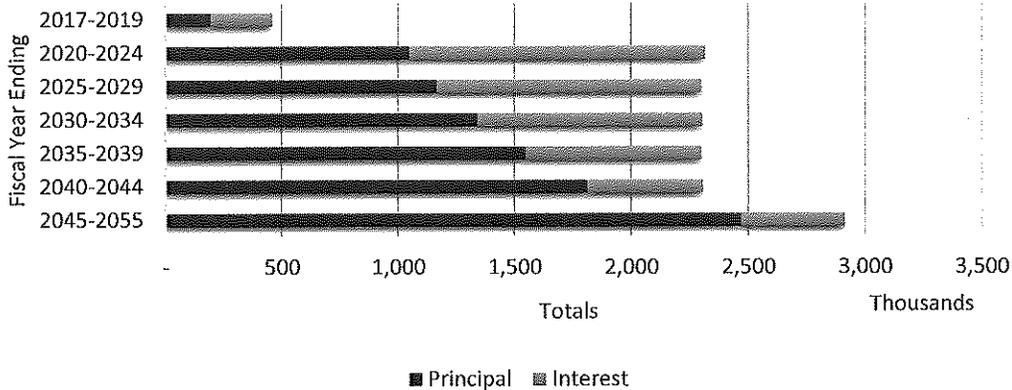
Governments set aside resources to meet current and future debt service requirements on long-term debt. The City of Breckenridge debt policy is to retain not less than the average annual debt service of outstanding debt after annual debt payments. Currently General Debt Service Fund reserves are \$1,011,466. Because all bonded debt of the City is cross-pledged with property taxes and utility revenues, general obligation debt and utility debt are combined into one debt service fund allowing the City some flexibility in paying the debt; therefore, operations have been less affected by additional debt requirements. Maintenance costs will decrease on particular projects as a result of replacing old water lines, repairing and replacing Water Treatment Plant worn infrastructure, and repairing and replacing worn Wastewater Treatment Plant infrastructure, but maintenance savings will be shifted to remaining infrastructure needs.

Article XI, Section 5, of the Texas State Constitution limits the City's maximum ad valorem tax rate to \$2.50 per \$100 valuation. The 2018 total tax rate is \$1.02000 with a debt service rate of \$.28698 per \$100 valuation. Total long-term debt to be serviced by the General Debt Service Fund is now \$9,578,000. The City's current bond rating was upgraded to A+ Stable with Standard & Pooors in 2013.

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
BEGINNING CASH BALANCE	\$ 621,407	\$ 762,322	\$ 917,569	\$ 1,011,466
REVENUE				
Receipts				
00 4005 Current Taxes	557,859	528,000	498,009	405,800
00 4007 Delinquent Taxes	128,441	150,000	150,000	150,000
00 4720 Interest	2,220	1,500	2,000	2,000
Total Receipts	688,520	679,500	650,009	557,800
TOTAL CURRENT REVENUE	688,520	679,500	650,009	557,800
TOTAL FUNDS AVAILABLE	1,309,927	1,441,822	1,567,578	1,569,266
EXPENDITURES				
Non-Departmental				
68 7301 Bond Retirement Principal	285,000	353,000	360,000	194,000
68 7610 Interest Expense	102,452	205,251	191,112	266,000
68 7612 Other Admin & Pub Costs	4,906	5,000	5,000	5,000
Total Non-Departmental	392,358	563,251	556,112	465,000
TOTAL EXPENDITURES	392,358	563,251	556,112	465,000
ENDING CASH BALANCE	\$ 917,569	\$ 878,571	\$ 1,011,466	\$ 1,104,266

FISCAL YEAR ENDING 09-30	PRINCIPAL	INTEREST	TOTAL
2019	194,000	266,004	460,004
2020	197,000	262,580	459,580
2021	208,000	258,593	466,593
2022	210,000	254,139	464,139
2023	213,000	249,360	462,360
2024	220,000	244,237	464,237
2025	222,000	238,815	460,815
2026	225,000	233,192	458,192
2027	232,000	227,275	459,275
2028	240,000	221,030	461,030
2029	247,000	214,453	461,453
2030	251,000	207,600	458,600
2031	258,000	200,481	458,481
2032	266,000	193,079	459,079
2033	279,000	185,314	464,314
2034	287,000	177,136	464,136
2035	290,000	168,693	458,693
2036	299,000	159,973	458,973
2037	311,000	150,821	461,821
2038	320,000	141,268	461,268
2039	328,000	131,352	459,352
2040	342,000	121,033	463,033
2041	355,000	110,247	465,247
2042	359,000	99,176	458,176
2043	369,000	87,855	456,855
2044	387,000	76,043	463,043
2045-2055	2,469,000	444,613	2,913,613
TOTAL	\$ 9,578,000	\$ 5,324,362	\$ 14,902,362

General Debt Service Fund



CITY OF BRECKENRIDGE

GENERAL DEBT SERVICE FUND

Statement of Bonded Indebtedness

ISSUE DATE	TITLE & PURPOSE	Yrs	ORIGINAL ISSUE AMOUNT	RETIRED IN PREVIOUS YEARS	DEBT BALANCE 10/01/18	DEBT BALANCE 09/30/19
2012	Combination Tax and Revenue Certificates of Obligation 0.19 - 2.27% - Water Plant & System Impvts	32	\$ 1,680,000	\$ 180,000	\$ 1,500,000	\$ 1,455,000
2013	Combination Tax and Revenue Certificates of Obligation 0.25 - 2.27% - Water Plant & System Impvts	32	840,000	100,000	740,000	715,000
2014	Combination Tax & Revenue Certificates of Obligation .35%-4.30% - Water Plant & System Impvts	32	2,380,000	150,000	2,230,000	2,180,000
2017B	Combination Tax & Revenue Certificates of Obligation 2.75% - Parks/Lindsey Streets	40	4,262,000	-	4,262,000	4,200,000
2017A	Combination Tax and Revenue Certificates of Obligation 2.75% - Parks/Lindsey Water, Sewer	40	846,000	-	846,000	834,000
TOTAL			\$ 10,008,000	\$ 430,000	\$ 9,578,000	\$ 9,384,000

FISCAL YEAR ENDING 09-30	PRINCIPAL	INTEREST	TOTAL
2019	45,000	27,398	72,398
2020	45,000	27,126	72,126
2021	50,000	26,712	76,712
2022	50,000	26,169	76,169
2023	50,000	25,544	75,544
2024	50,000	24,864	74,864
2025	50,000	24,144	74,144
2026	50,000	23,387	73,387
2027	50,000	22,597	72,597
2028	55,000	21,735	76,735
2029	55,000	20,800	75,800
2030	55,000	19,832	74,832
2031	55,000	18,831	73,831
2032	55,000	17,797	72,797
2033	60,000	16,678	76,678
2034	60,000	15,469	75,469
2035	60,000	14,218	74,218
2036	60,000	12,928	72,928
2037	65,000	11,552	76,552
2038	65,000	10,106	75,106
2039	65,000	8,653	73,653
2040	65,000	7,194	72,194
2041	70,000	5,672	75,672
2042	70,000	4,086	74,086
2043	70,000	2,497	72,497
2044	75,000	851	75,851
TOTAL	\$ 1,500,000	\$ 436,840	\$ 1,936,840

Original Issue: \$1,680,000
 Original Purpose: Water Plant & System Improvements
 Paying Dates: 3/15 & 9/15
 Dated: 12/06/12
 Rate: 0.19% - 2.27%
 Term: 32 yr.
 Paying Agent: State of Texas Water District Board - DWSRF
 Pledging: Cross-Pledged - Ad Valorem Taxes & Water & Sewer Revenues

FISCAL YEAR ENDING 09-30	PRINCIPAL	INTEREST	TOTAL
2019	25,000	13,073	38,073
2020	25,000	12,971	37,971
2021	25,000	12,798	37,798
2022	25,000	12,569	37,569
2023	25,000	12,288	37,288
2024	25,000	11,965	36,965
2025	25,000	11,615	36,615
2026	25,000	11,240	36,240
2027	25,000	10,843	35,843
2028	25,000	10,427	35,427
2029	25,000	9,994	34,994
2030	25,000	9,548	34,548
2031	25,000	9,090	34,090
2032	30,000	8,576	38,576
2033	30,000	8,003	38,003
2034	30,000	7,415	37,415
2035	30,000	6,812	36,812
2036	30,000	6,197	36,197
2037	30,000	5,570	35,570
2038	30,000	4,931	34,931
2039	30,000	4,278	34,278
2040	35,000	3,558	38,558
2041	35,000	2,774	37,774
2042	35,000	1,985	36,985
2043	35,000	1,192	36,192
2044	35,000	397	35,397
TOTAL	\$ 740,000	\$ 210,109	\$ 950,109

Original Issue: \$840,000 (\$1,193,461 w/ \$353,461 Grant)
 Original Purpose: Wastewater Plant & System Improvements
 Paying Dates: 3/15 & 9/15
 Dated: 41375
 Rate: 0.25% - 2.27%
 Term: 32 yr.
 Paying Agent: State of Texas Water District Board - CWSRF
 Pledging: Cross-Pledged - Ad Valorem Taxes & Water & Sewer Revenues

FISCAL YEAR ENDING 09-30	PRINCIPAL	INTEREST	TOTAL
2019	50,000	86,088	136,088
2020	50,000	85,113	135,113
2021	55,000	83,847	138,847
2022	55,000	82,337	137,337
2023	55,000	80,707	135,707
2024	60,000	78,893	138,893
2025	60,000	76,910	136,910
2026	60,000	74,852	134,852
2027	65,000	72,625	137,625
2028	65,000	70,227	135,227
2029	70,000	67,661	137,661
2030	70,000	64,945	134,945
2031	75,000	62,091	137,091
2032	75,000	59,106	134,106
2033	80,000	55,994	135,994
2034	85,000	52,652	137,652
2035	85,000	49,184	134,184
2036	90,000	45,583	135,583
2037	95,000	41,739	136,739
2038	100,000	37,654	137,654
2039	105,000	33,323	138,323
2040	110,000	28,754	138,754
2041	115,000	23,950	138,950
2042	115,000	19,022	134,022
2043	120,000	13,975	133,975
2044	130,000	8,600	138,600
2045	135,000	2,904	137,904
TOTAL	\$ 2,230,000	\$ 1,458,736	\$ 3,688,736

Original Issue: \$2,380,000
 Original Purpose: Water Plant, Lake Daniels, & System Improvements
 Paying Dates: 3/15 & 9/15
 Dated: 02/13/14
 Rate: 0.35% - 4.30%
 Term: 32 yr.
 Paying Agent: State of Texas Water District Board - Emergency DWSRF
 Pledging: Cross-Pledged - Ad Valorem Taxes & Water & Sewer Revenues

FISCAL YEAR ENDING 09-30	PRINCIPAL	INTEREST	TOTAL
2019	62,000	116,346	178,346
2020	64,000	114,615	178,615
2021	65,000	112,839	177,839
2022	67,000	111,024	178,024
2023	69,000	109,153	178,153
2024	71,000	107,231	178,231
2025	73,000	105,248	178,248
2026	75,000	103,213	178,213
2027	77,000	101,123	178,123
2028	79,000	98,980	177,980
2029	81,000	96,777	177,777
2030	84,000	94,508	178,508
2031	86,000	92,170	178,170
2032	88,000	89,781	177,781
2033	91,000	87,316	178,316
2034	93,000	84,786	177,786
2035	96,000	82,187	178,187
2036	99,000	79,509	178,509
2037	101,000	76,755	177,755
2038	104,000	73,936	177,936
2039	107,000	71,034	178,034
2040	110,000	68,054	178,054
2041	113,000	64,983	177,983
2042	116,000	61,834	177,834
2043	120,000	58,589	178,589
2044	123,000	55,252	178,252
2045-2057	1,948,000	368,627	2,316,627
TOTAL	\$ 4,262,000	\$ 2,685,870	\$ 6,947,870

Original Issue: \$4,262,000
 Original Purpose: Parks/Lindsey Streets - Streets & Drainage
 Paying Dates: 3/15 & 9/15
 Dated: 09/15/18
 Rate: 2.75%
 Term: 40 yr.
 Paying Agent: USDA - Rural Development
 Pledging: Cross-Pledged - Ad Valorem Taxes & Water & Sewer Revenues

FISCAL YEAR ENDING 09-30	PRINCIPAL	INTEREST	TOTAL
2019	12,000	23,099	35,099
2020	13,000	22,755	35,755
2021	13,000	22,397	35,397
2022	13,000	22,040	35,040
2023	14,000	21,668	35,668
2024	14,000	21,284	35,284
2025	14,000	20,898	34,898
2026	15,000	20,500	35,500
2027	15,000	20,087	35,087
2028	16,000	19,661	35,661
2029	16,000	19,221	35,221
2030	17,000	18,767	35,767
2031	17,000	18,299	35,299
2032	18,000	17,819	35,819
2033	18,000	17,323	35,323
2034	19,000	16,814	35,814
2035	19,000	16,292	35,292
2036	20,000	15,756	35,756
2037	20,000	15,205	35,205
2038	21,000	14,641	35,641
2039	21,000	14,064	35,064
2040	22,000	13,473	35,473
2041	22,000	12,868	34,868
2042	23,000	12,249	35,249
2043	24,000	11,602	35,602
2044	24,000	10,943	34,943
2045-2057	386,000	73,082	459,082
TOTAL	\$ 846,000	\$ 532,807	\$ 1,378,807

Original Issue: \$846,000 (\$1,204,000 w/ \$358,000 Grant)
 Original Purpose: Parks/Lindsey Streets - Water, Sewer
 Paying Dates: 3/15 & 9/15
 Dated: 09/15/18
 Rate: 2.75%
 Term: 40 yr.
 Paying Agent: USDA - Rural Development
 Pledging: Cross-Pledged - Ad Valorem Taxes & Water & Sewer Revenues

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Revenue Debt Service Fund 199

As all bonded debt of the City has been cross-pledged, the Revenue Debt Service Fund has been consolidated into the General Debt Service Fund. Any funds to be provided by the Water and Wastewater Funds will be transferred to the General Debt Service Fund as appropriate.

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
BEGINNING CASH BALANCE	\$ 174,147	\$ 28,984	\$ 63,447	\$ -
REVENUE				
Receipts				
00 4904 Wastewater Fund Transfer	-	-	-	-
00 4909 Water Fund Transfer	-	145,200	81,643	-
00 4720 Interest Income	293	300	-	-
Total Receipts	293	145,500	81,643	-
TOTAL REVENUE	293	145,500	81,643	-
TOTAL FUNDS AVAILABLE	174,440	174,484	145,090	-
EXPENDITURES				
Non- Departmental				
69 7301 Bond Retirement Principal	70,000	82,000	82,000	-
69 7610 Interest Expense	40,693	63,090	63,090	-
69 7612 Other Admin & Pub Costs	300	-	-	-
Total Non Departmental	110,993	145,090	145,090	-
Other Financing Uses				
9009 Transfer to General Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL EXPENDITURES	110,993	145,090	145,090	-
ENDING CASH BALANCE	\$ 63,447	\$ 29,394	\$ -	\$ -



CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Capital Improvements Project Fund 197

The Capital Improvements Project Fund accounts for the resources used for the construction and acquisition of capital facilities by the City.

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
BEGINNING FUND BALANCE	\$ 2,053,909	\$ 6,208,653	\$ 1,142,342	\$ 3,311,356
REVENUE				
Receipts				
00 4650 Cap Grants & Contributions	186,549	-	178,518	275,000
00 4702 DWSRF Emergency Loan	-	-	-	-
00 4701 Parks St Project	-	-	5,466,000	-
00 4720 Interest Income	3,515	3,800	3,000	3,800
Total Receipts	190,064	3,800	5,647,518	278,800
Transfers In				
00 4909 Transfer from Water Fund	207,156	150,000	137,877	205,000
00 4910 Transfer from Waste Water Fund	41,700	-	70,711	-
00 4912 Transfer from General Fund	10,000	-	10,000	-
Total Transfers In	258,856	150,000	218,588	205,000
TOTAL CAPITAL IMPVT PROJECT REV	448,920	153,800	5,866,106	483,800
TOTAL FUNDS AVAILABLE	2,502,829	6,362,453	7,008,448	3,795,156
EXPENDITURES				
Non-Departmental				
33 7247 Gateway/other Projects	-	-	-	-
72 7246 DWSRF Emergency Proj	-	-	-	-
73 7242 WTP-DWSRF Project	509,867	-	448,751	-
73 7246 DWSRF Emergency Proj	18,253	-	-	-
74 7243 CDBG - Robert Street Project	-	-	-	330,000
74 7244 Hwy 180 East Project	279,512	75,000	75,000	-
74 7248 Parks St Project	76,800	4,952,720	2,000,000	3,236,000
74 7250 Hwy 183 North Project	-	-	61,200	102,400
76 7249 Hwy 183 South Project	41,700	-	35,501	35,501
77 7245 WWTP-CWSRF Project	-	849,216	1,076,640	-
Total Non-Departmental	926,132	5,876,936	3,697,092	3,703,901
Transfers Out				
74 9011 Trnsfr to Water Fund	-	-	-	-
Total Transfers Out	-	-	-	-
TOTAL CAPITAL IMPVT PROJECT EXP	926,132	5,876,936	3,697,092	3,703,901
GAAP ADJUSTMENT	(434,355)			
ENDING FUND BALANCE	\$ 1,142,342	\$ 485,517	\$ 3,311,356	\$ 91,255

Capital Improvements Project Fund 197

ANTICIPATED ADDITIONAL EXPENDITURES AS A RESULT OF CAPITAL EXPENDITURE

	Estimated 2017-2018	Projected 2018-2019	Projected 2019-2020	Projected 2020-2021
74 7243 CDBG - Robert Street Project				
Labor	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-
74 7248 Parks St Project				
Labor	-	-	-	-
Equipment	-	-	-	-
74 7250 Hwy 183 North Project				
Labor	-	-	-	-
Equipment	-	-	-	-
76 7249 Hwy 183 South Project				
Labor	-	-	-	-
Equipment	-	-	-	-
Total Impact	\$ -	\$ -	\$ -	\$ -

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Street Maint. Sales Tax Fund 113

The Street Maintenance Sales Tax Fund accounts for the 1/4 cent sales tax collections and expenditures for street maintenance.

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
BEGINNING FUND BALANCE	\$ 926,662	\$ 283,062	\$ 224,173	\$ 449,773
REVENUE				
Receipts				
00 4030 Street Maint. Sales Tax	207,163	210,000	225,000	225,000
00 4720 Interest Income	1,729	1,400	600	800
Total Receipts	208,892	211,400	225,600	225,800
TOTAL STREET MAINT. SALES TAX REV	208,892	211,400	225,600	225,800
TOTAL FUNDS AVAILABLE	1,135,554	494,462	449,773	675,573
EXPENDITURES				
Repair & Maintenance Supplies				
84 5330 Street Maint Supplies	911,381	400,000	-	600,000
Total R & M Supplies	911,381	400,000	-	600,000
TOTAL STREET MAINT. SALES TAX EXP	911,381	400,000	-	600,000
ENDING FUND BALANCE	\$ 224,173	\$ 94,462	\$ 449,773	\$ 75,573

City of Breckernidge
Schedule of Projects (July 2018)

Projects	2018												2019											
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec						
TWDB CWSRF WWTP Rehabilitation Proj.																								
Design																								
Construction																								
USDA Parks Street Proj.																								
Design																								
Construction																								
Prison Elevated Storage Tank Rehabilitation																								
Design																								
Construction																								
TXDOT - Hwy 183 (South) Utility Relocation Proj.																								
Design																								
Construction																								
TXDOT - Hwy 183 (North) Utility Relocation Proj.																								
Design																								
Construction																								



CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Equipment Replacement Fund 111

The Equipment Replacement Fund is an Internal Service Fund established to accumulate sufficient resources to replace vehicles and equipment that are worn or uneconomical to repair. Facilitation of long-range planning, replacement decisions and budgeting are benefits of this program. Funding is based on depreciation schedules developed for each fund.

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
BEGINNING FUND BALANCE	\$ 135,539	\$ 92,439	\$ 137,906	\$ 191,806
Grants/Intergovernmental				
00 4650 Capital Grants & Contribution	32,000	-	-	-
Total Grants/Intergovernmental	32,000	-	-	-
Other				
00 4720 Interest Income	117	100	100	-
Total Other	117	100	100	-
Receipts				
00 4744 Sale of Equipment	2,250	5,000	24,400	5,000
00 4739 Ins. Casualty Loss-Equip	-	-	-	-
00 4705 Other Resources - Cap Lease	-	-	-	-
Total Receipts	2,250	5,000	24,400	5,000
Transfers In				
00 4909 From Water Fund	-	80,000	80,000	80,000
00 4910 From Wastewater Fund	-	20,000	20,000	20,000
00 4911 From Sanitation Fund	-	5,200	5,200	5,200
00 4912 From General Fund	-	-	-	-
Total Transfers In	-	105,200	105,200	105,200
TOTAL CURRENT RECEIPTS	34,367	110,300	129,700	110,200
TOTAL FUNDS AVAILABLE	169,906	202,739	267,606	302,006
Expenditures				
Motor Vehicles	32,000	32,000	32,000	98,000
Heavy Equipment	-	58,000	43,800	46,000
Total Expenditures	32,000	90,000	75,800	144,000
TOTAL CURRENT EXPENDITURES	32,000	90,000	75,800	144,000
ENDING FUND BALANCE	\$ 137,906	\$ 112,739	\$ 191,806	\$ 158,006

CITY OF BRECKENRIDGE

DEPARTMENTAL EXPENDITURES DETAIL

Equipment Replacement Fund 111

Expenditures	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Motor vehicles				
14 7220 Public Works	-	-	-	-
20 7220 Police	32,000	32,000	32,000	40,000
43 7220 Streets	-	-	-	25,000
71 7220 Meter Reading	-	-	-	33,000
Total Motor Vehicles	32,000	32,000	32,000	98,000
Heavy Equipment				
33 7223 Parks	-	13,000	13,000	
43 7225 Streets	-	35,000	30,800	46,000
76 7225 Wastewater Collection	-	10,000	-	
Total Equipment	-	58,000	43,800	46,000
TOTAL EXPENDITURES	\$ 32,000	\$ 90,000	\$ 75,800	\$ 144,000

Lease Purchase Schedule

ISSUE DATE	TITLE and PURPOSE	CURRENT REQUIREMENTS			DEBT BALANCE	
		PRINCIPAL	INTEREST	TOTAL	10/1/17	9/30/18
Revenue Lease Purchase Debt						
2015	2015 Fire Truck	18,974	4,746	23,720	146,451	127,477
Total Rev Lease Purchase Debt		18,974	4,746	23,720	146,451	127,477
Total Budgeted Requirements		\$ 18,974	\$ 4,746	\$ 23,720		
TOTAL LEASE PURCHASE DEBT OUTSTANDING					\$ 146,451	\$ 127,477

FISCAL YEAR ENDING 09-30	PRINCIPAL	INTEREST	TOTAL
2019	18,974	4,746	23,720
2020	19,589	4,131	23,720
2021	20,224	3,496	23,720
2022	20,879	2,841	23,720
2023	21,556	2,164	23,720
2024	22,254	1,466	23,720
2025	22,975	745	23,720
TOTAL	\$ 146,451	\$ 19,589	\$ 166,040

Original Issue: \$199,876 @ Fixed Payment, 10 years, Community FNB
 Original Purpose: Lease/Purchase of 2015 Ferrara Pumper Truck

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Fire Dept. Special Fund 105

Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted to expenditures for specified purposes.

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
BEGINNING FUND BALANCE	\$ 10,992	\$ 10,960	\$ 9,269	\$ 6,289
REVENUE				
Receipts				
00 4720 Interest Income	27	-	20	-
00 4729 Contribution & Gifts	2,206	-	1,000	1,000
Total Receipts	<u>2,233</u>	-	<u>1,020</u>	<u>1,000</u>
TOTAL FIRE DEPT SPECIAL FUND REV	<u>2,233</u>	-	<u>1,020</u>	<u>1,000</u>
TOTAL FUNDS AVAILABLE	<u>\$ 13,225</u>	<u>\$ 10,960</u>	<u>\$ 10,289</u>	<u>\$ 7,289</u>
EXPENDITURES				
Travel, Membership, School				
93 5516 Volunteer Fire Training	886	-	1,000	1,000
Total Travel, Membership, School	<u>886</u>		<u>1,000</u>	<u>1,000</u>
Non-Departmental				
93 7241 Special Fund Purchases	3,070	3,000	3,000	-
Total Non-Departmental	<u>3,070</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
TOTAL FIRE DEPT SPECIAL FUND EXP	<u>3,956</u>	<u>3,000</u>	<u>4,000</u>	<u>1,000</u>
ENDING FUND BALANCE	<u>\$ 9,269</u>	<u>\$ 7,960</u>	<u>\$ 6,289</u>	<u>\$ 6,289</u>

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Cemetery Trust Fund 106

Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted to expenditures for specified purposes.

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
BEGINNING CASH BALANCE	\$ 560,578	\$ 519,594	\$ 568,754	\$ 565,554
REVENUE				
Receipts				
00 4716 Income - Stock Investments	10,326	60,000	6,500	10,000
00 4717 Income - Bond Investments	10,640	(70,000)	6,000	12,000
Total Receipts	20,966	(10,000)	12,500	22,000
Transfers In				
00 4912 Transfer from General Fund	2,388	4,200	1,500	2,000
Total Transfers In	2,388	4,200	1,500	2,000
TOTAL CEMETERY FUND REVENUE	23,354	(5,800)	14,000	24,000
TOTAL FUNDS AVAILABLE	583,932	513,794	582,754	589,554
EXPENDITURES				
Non-Departmental				
83 7609 Trust Fees	5,974	8,000	7,200	7,200
Total Non-Departmental	5,974	8,000	7,200	7,200
Transfers Out				
83 9012 Operating Transfer Out	9,204	8,000	10,000	10,000
Total Transfers Out	9,204	8,000	10,000	10,000
TOTAL CEMETERY FUND EXP	15,178	16,000	17,200	17,200
ENDING BALANCE	\$ 568,754	\$ 497,794	\$ 565,554	\$ 572,354

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Forfeited Property Fund 108

Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted to expenditures for specified purposes.

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
BEGINNING CASH BALANCE	\$ 1,220	\$ 1,216	\$ 1,223	\$ 1,225
REVENUE				
Receipts				
00 4727 Forfeited Property Funds PD	-	-	-	-
00 4720 Interest Income	3	-	2	-
Total Receipts	3	-	2	-
TOTAL FORFEITED PROPERTY REV	3	-	2	-
TOTAL FUNDS AVAILABLE	1,223	1,216	1,225	1,225
EXPENDITURES				
Minor Equipment				
96 5333 Minor Equip	-	-	-	-
Total Minor Equipment	-	-	-	-
TOTAL FORFEITED PROPERTY EXP	-	-	-	-
ENDING CASH BALANCE	\$ 1,223	\$ 1,216	\$ 1,225	\$ 1,225

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Park Fund 116

Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted to expenditures for specified purposes.

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
BEGINNING FUND BALANCE	\$ 12,726	\$ 11,192	\$ 46,989	\$ 10,551
REVENUE				
Receipts				
00 4608 Contrib. Breckenridge Park	40,234	-	11,612	-
00 4650 Capital Grants & Contributions	84,000	-	37,500	-
00 4720 Interest Income	60	100	100	100
Total Receipts	124,294	100	49,212	100
Transfers In				
00 4909 Transfer from Water Fund	1,041	-	-	-
00 4912 Transfer from General Fund	10,509	-	(25,000)	-
Total Transfers In	11,550	-	(25,000)	-
TOTAL PARK FUND REVENUE	135,844	100	24,212	100
TOTAL FUNDS AVAILABLE	148,570	11,292	71,201	10,651
EXPENDITURES				
Repair & Maintenance Supplies				
95 5409 Misc. R & M	2,984	10,000	6,299	5,000
Total R & M Supplies	2,984	10,000	6,299	5,000
Capital Outlay				
95 7233 Park Impvt	172,164	-	54,351	5,000
Total Capital Outlay	172,164	-	54,351	5,000
TOTAL PARK FUND EXPENDITURES	175,148	10,000	60,650	10,000
GAAP ADJUSTMENT	73,567			
ENDING FUND BALANCE	\$ 46,989	\$ 1,292	\$ 10,551	\$ 651

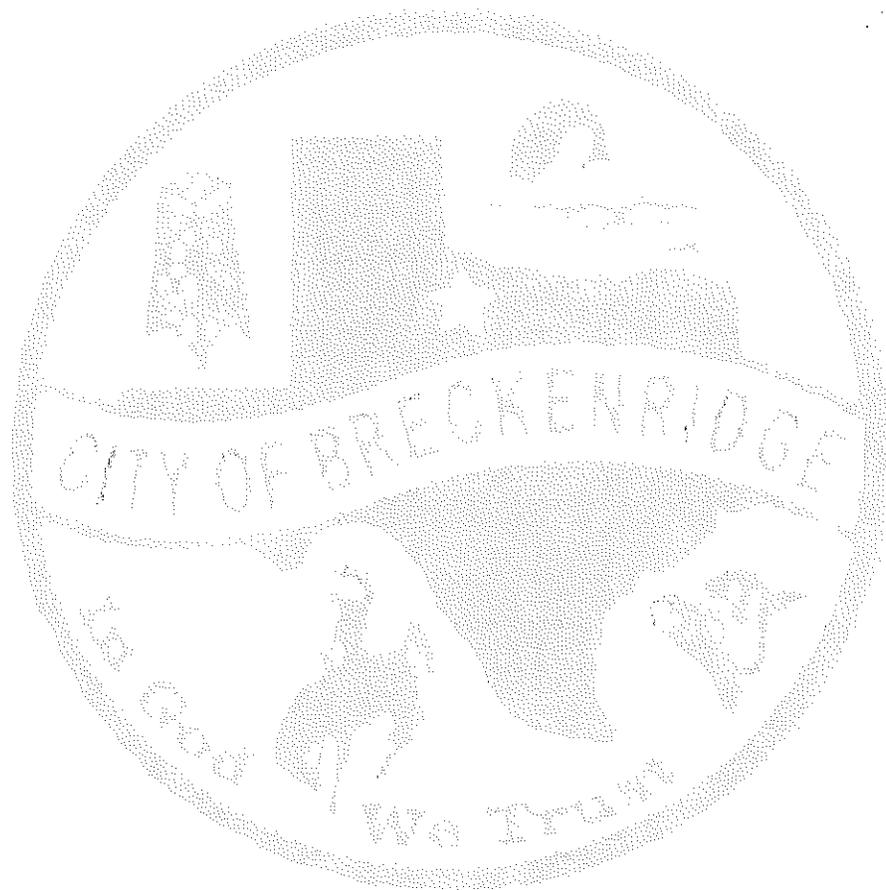
CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Police Dept. Special Fund 130

Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted to expenditures for specified purposes.

	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
BEGINNING CASH BALANCE	\$ 841	\$ 842	\$ 843	\$ 845
REVENUE				
Receipts				
00 4728 Contribution & Gifts	-	-	-	-
00 4720 Interest Income	2	-	2	-
Total Receipts	<u>2</u>	<u>-</u>	<u>2</u>	<u>-</u>
TOTAL PD SPECIAL FUND REV	<u>2</u>	<u>-</u>	<u>2</u>	<u>-</u>
TOTAL FUNDS AVAILABLE	<u>\$ 843</u>	<u>\$ 842</u>	<u>\$ 845</u>	<u>\$ 845</u>
EXPENDITURES				
Non-Departmental				
20 7241 Spec Fund Purchases	-	-	-	-
Total Non-Departments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL PD SPECIAL FUND EXP	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ENDING CASH BALANCE	<u>\$ 843</u>	<u>\$ 842</u>	<u>\$ 845</u>	<u>\$ 845</u>

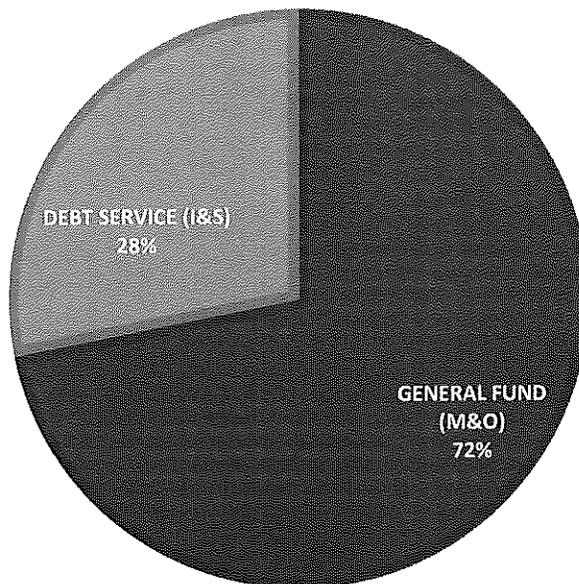


2018 TAX ROLL

Total Market Value		\$	229,020,250
Less Exempt Value	33,909,153		
Less Tax Cap	<u>1,445,411</u>		
Total Deductions			<u>35,354,564</u>
Net Taxable Value		\$	193,665,686
Rate per \$100 Valuation			1.02000
Tax Levy		\$	<u>1,975,390</u>
Percent of Collection			100.00%
Estimated Current Tax Collections		\$	<u>1,975,390</u>

PROPOSED TAX DISTRIBUTION

	Rate	% of Total	Collections
GENERAL FUND (M&O)	0.73302	71.9%	1,419,608
DEBT SERVICE (I&S)	<u>0.28698</u>	<u>28.1%</u>	<u>555,782</u>
TOTAL ALL FUNDS	<u><u>1.02000</u></u>	<u><u>100.0%</u></u>	<u><u>\$ 1,975,390</u></u>



2018-2019

- May 29 - June 1 **Tuesday thru Friday** - Staff to prepare budget worksheets
- June 1 **Friday** - Staff to have budget worksheets to the departments
- June 1 - 7 **Friday thru Thursday** - Department heads work on proposed budget then return to City Secretary; Revenue projections - City Manager and City Secretary
- June 8 - 15 **Friday thru Friday** - Department head, City Manager, City Secretary and Asst. City Secretary review proposed budget
- June 18 - 22 **Monday thru Friday** - Staff to compile budget for City Commission budget workshop
- June 25 - 29 **Monday thru Friday** - Complete budget worksheets for City Commission
- July 3 **Tuesday** - City Commission sets Budget Workshop for July 26th
- July 6 **Friday** - Staff to deliver budget proposal to City Commissioners for budget workshop
- July 23 **Monday** - Post Notice of Budget Workshop
- July 26 **Thursday** - Budget Workshop
- August 3 **Friday** - City Manager to file 2018-2019 budget with City Secretary. (Before the 30th day before the date the City Commission adopts tax rate ordinance)
- August 7 **Tuesday** - City Commission sets 2 Public Hearings on Tax Increase
- August 7 **Tuesday** - City Commissioner sets Public Hearing to consider Budget (The City Commission shall set hearing for date occurring after the 15th day after the date the proposed budget is filed with City Secretary but before date the City Commission passes tax ordinance.)
- August 3 & 10 **Fridays** - Notice of Public Hearing on Tax Increase to Breckenridge American, (publish August 8th and 15th)
- August 10 **Friday** - Notice of Public Hearing to consider the 2018-2019 Budget to Breckenridge American (publish August 15th) (August 13th confirm notice is ready to publish)
- August 6 & 13 **Mondays** - Confirm with newspaper if Notice of Public Hearing on Tax Increase is ready to publish August 8th and 15th
- August 13 **Monday** - Confirm with newspaper if Notice of Public Hearing to consider the 2018-2019 Budget to Breckenridge American (publish August 15th)
- August 8 & 15 **Wednesdays** - Notice of Public Hearing on Tax Increase in Breckenridge American
- August 15 **Wednesday** - Notice of Public Hearing to consider the 2018-2019 Budget to Breckenridge American (at least 10 days, but no more than 30 days prior to public hearing)
- August 21 **Tuesday - Special called meeting** - Public Hearing - Taxes
- August 28 **Tuesday - Special called meeting** - Second Public Hearing - Taxes
- September 4 **Tuesday - Regular meeting** - General Budget Public Hearing (The City Commission shall set hearing for date occurring after the 15th day after the date the proposed budget is filed with City Secretary but before the date the City Commission passes tax ordinance)
- September 4 **Tuesday - Regular meeting** - City Commission to pass Ordinance adopting 2018-2019 Budget
- September 4 **Tuesday - Regular meeting** - City Commission to pass Ordinance adopting 2018 Tax Rate (Must be at least 30 days after budget is filed with City Secretary, but after the date the City Commission holds public hearing on budget)

Fiscal Year 2018-2019

Introduction

The City Commission and City Management have adopted each of the financial policies regarding budgeting to be followed during budget preparation and implementation. The policies are reviewed regularly and revised as appropriate.

Basis of Accounting/Budgeting

- 1 The budget is developed on a cash basis while the governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized as soon as they are measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers all revenues available if they are collected within 60 days after year-end. Expenditures generally are recorded when the related fund liability is incurred, however, debt service expenditures and expenditures related to compensated absences and claims and judgements, are recognized when payment is due.

Balanced Budget

- 1 The Charter requires the City Manager to prepare a budget for the City Commission by the first day of August annually.
- 2 The budget for each fund is to be prepared so that available funds meet or exceed budgeted expenditures.

Revenues

- 1 Revenues are budgeted based on historical trends and underlying assumptions.
- 2 Property Taxes - The property tax rate will be set at the rate required to support funding of General Fund expenditures and debt service requirements. Property taxes are based on the certified appraisal role provided by the Central Appraisal District.
- 3 Rates, Fees and Charges for Service - Rates, fees and charges for service will be set in accordance with revenue bond requirements and/or to cover costs of providing service. The City will review and adopt annually.
- 4 Sales Tax - Sales taxes are budgeted conservatively based on current estimates and trends. The City collects sales tax at a 2% rate with 1% going to the General Fund, .5% to economic development, .25% to street maintenance, and .25% to reducing ad valorem taxes.

Expenditures

- 1 Funding for Current Service Levels - Maintaining current service levels will be the first priority for funding. Expenditures will be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance. Corrective actions will be taken to avoid operating deficits through hiring and purchasing freezes. Purchasing will be accomplished through competitive bidding and "best practices".
- 2 Infrastructure and Equipment - The City will continue maintenance and replacement of infrastructure and equipment, establishing and maintaining reserves for this purpose.
- 3 Equipment Replacement Fund - An equipment replacement fund will be maintained for the orderly replacement of the City fleet. The basis for transferring funds to the Equipment Replacement Fund will be the depreciation of vehicles and equipment in each fund.
- 4 Medical Insurance - The City and its employees will share medical insurance costs. The City will continue to provide the best coverage possible within funding limits.

Fiscal Year 2018-2019

- 5 Retirement - The City and its employees participate in a joint contributory TMRS retirement plan. The City will continue to provide the best plan possible within funding limits while continuing to pursue its goal of reducing the City's unfunded liabilities.
- 6 The City will consider out-sourcing services and functions where services and functions can be provided cost effectively.

Cash Management

- 1 The City will maintain its investment policy which states that idle funds shall be invested to minimize risk to principal, maintain liquidity, diversify contents, and maximize return.
- 2 The City will aggressively pursue revenue collection.

Capital Improvements/Debt Issuance

- 1 Debt will be incurred for capital improvements only and will not be used for operating expenditures.
- 2 Capital expenditures are defined as improvements lasting more than 20 years.
- 3 The City will develop a multi-year capital improvement plan, update it annually and make improvements in accordance with the plan.
- 4 The City will develop and follow financial policies that will maintain excellent credit ratings.
- 5 The City will prepare, publish and distribute an official statement for each debt issue.

Fund/Cash Balances

- 1 Governmental funds report the difference between their assets and liabilities as fund balance. In accordance with GASB No. 54, the City classifies fund balances in the governmental funds as non-spendable, restricted, committed, assigned, or unassigned.
- 2 The fund balance or cash balance in all operating funds will be maintained at not less than two (2) months of operating expenditures.

Amending Budget

- 1 The Budget is approved by the City Commission at the fund level. After approval, the budget may be amended as follows:
 - Adjustments by the City Commission
 - Increases or decreases in total appropriations
 - Transfers between funds
 - Adjustments by Management
 - Transfers between departments or accounts
- 2 Budget adjustments are generally made at mid-year and end of year

Debt Reserves

- 1 The City will maintain an interest and sinking fund for each debt issue in an amount not less than the average annual debt service of outstanding debt.

Financial Reporting

- 1 The Charter requires an audit to be conducted annually

GENERAL INFORMATION

Considering the current global economic conditions concerning trade wars, the political climate, and oil industry ups and downs, there is concern about the validity of this projection. The price of oil and gas is fluctuating, property taxes remain level, and sales taxes are improving. For the purposes of this projection, assumptions will be made that historical trends, tempered by information known to affect financial data, will be used.

BASELINE ASSUMPTIONS

- Future-year projections calculated using 2017-18 Estimated as baseline
- Current levels of service assumed throughout the projection period
- Major revenues projected using trend analysis adjusted for known information
- Major expenditures projected based on no raises, insurance increases at 10%, CPI of 3%

REVENUE CONSIDERATIONS

- Property Taxes – Property tax rates for Breckenridge have been trending downward from \$1.04 in 2016 to \$1.0365 in 2017 to \$1.02 in 2018. With two debt issues paid off in 2017-18, the Interest and Sinking rate declined allowing an increase in the Maintenance and Operations rate. For future years, rate will remain at \$1.02 with trended increase in valuations. Total property values declined in 2016 and again in 2017 and 2018.
- Sales Taxes – Sales taxes declined in 2016-17 due to the oil and gas decline, but have improved in 2017-18. Future years projections will follow historical trend with adjustment for 380 agreement
- Franchise Fees – Franchise fees have increased 2.35% over the last four years with utility rate increases from the providers. Future projections will follow historical trends
- Oil and Gas Industry – Stephens County, therefore Breckenridge, is directly impacted by the oil and gas industry. Appraisal values in the county, school district, and hospital district declined for oil and gas devaluation. Breckenridge appraisal values for oil and gas decreased by \$286,848 and personal property decreased by \$756,318.
- Stock Market/North Korea/Russia/Iran/Post-Election Issues – The stock market has been up and down based on trade war speculation, and concern remains regarding the impacts of market corrections. North Korea, Russia, Iran, oil and gas fluctuations, and post-election issues make it difficult to generate financial projections with any degree of confidence.
- Transfers – Transfers from the utility funds increased in 2016-17 to \$665,500, reduced to \$650,000 in 2017-18, and will increase to \$750,000 in 2018-19. The City has adopted the policy that each fund should be self-supporting; therefore, taxes, rates, and fees have been adopted in each fund to achieve that policy goal. Future projections will maintain transfers at \$500,000.

EXPENDITURE CONSIDERATION

- Personnel – No new personnel are included in the projections. Future health insurance costs are difficult to project due to uncertainty caused by the ACA and the Republican Senate. For planning purposes, 10% is used for the next three years.
- Supplies, Contractual Services, Sundry – An inflationary rate of 3% is being used for the next three years
- Capital Outlays – No capital outlays are projected past 2018-19. Any capital outlays will be reviewed and approved individually by the City Commission
- Transfers - Transfers to Equipment Replacement Fund are based on depreciation schedules. Equipment Replacement transfers will be made in 2018-19, and will be included going forward.

ISSUES

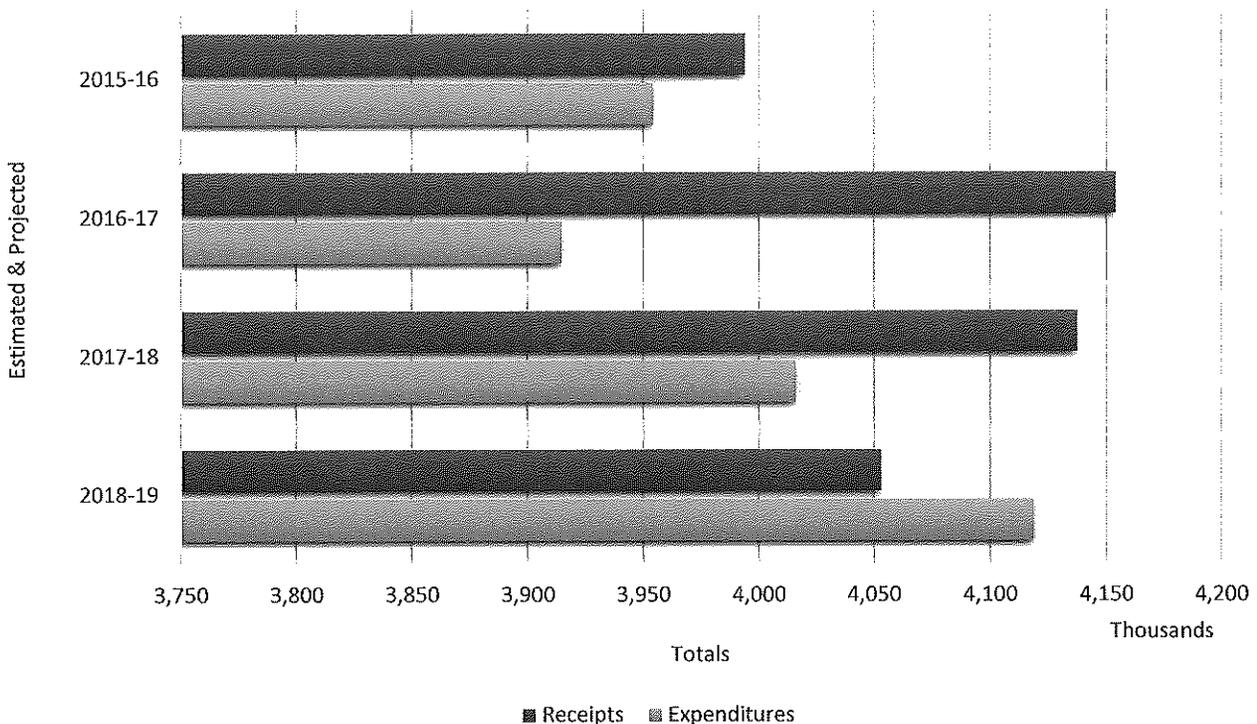
- Aging Infrastructure – Water lines, some dating back to the 1920s, continue to cause high water loss, high overtime, high maintenance costs, and high street repair costs. Two projects were begun in 2014-15 to repair some of the worst lines. Funding is in place and construction has begun for repair on the Wastewater Treatment Plant and the Parks Street project. The Texas Department of Transportation is replacing aging water and sewer infrastructure in two state highways running through town. The Water Treatment Plant rehab was completed in 2017. The inflow/infiltration problem related to the sewer collection system has yet to be addressed.
- Aging Vehicles and Equipment – An evaluation of vehicles and equipment in 2013-14 showed that 66% of the fleet was fully depreciated or past its useful life. An equipment replacement fund was established to fund annual replacement based on depreciation schedules. Future projections include annual funding for vehicle and equipment replacement
- Debt Levels – Over the last four years the City has acquired \$10.2 million of new debt to address aging infrastructure problems, but paid off two debt issues in 2017-18
- Economic Growth – A new Wal-Mart building and four new businesses moving into the old, remodeled Wal-Mart facility have improved the tax base and are providing additional sales taxes. The new Resource Care medical facility has been completed. An oil-field housing manufacturer has moved into the industrial park with the promise of 200 new jobs by next year. The decline in the oil and gas industry has negatively impacted the region over the last three years.

CONCLUSION

- The declining fund balances reflect inadequate revenues for the service levels provided. Reductions in service levels may need to be considered going forward. The major capital projects will be completed by the end of 2019 which will allow the City to begin re-building reserves as some of the projects required matching funds which had to be taken from operations and reserves.

	Estimated 2017-2018	Projected 2018-2019	Projected 2019-2020	Projected 2020-2021
Beginning Fund Balance	\$ 132,418	\$ 39,641	\$ 239,421	\$ 121,259
Receipts				
Taxes	2,460,323	2,633,200	2,659,532	2,686,127
License & Permits	17,600	17,600	17,776	17,954
Charges For Services	166,400	164,400	166,044	167,704
Franchise Fees	452,000	452,000	456,520	461,085
Fines & Penalties	46,500	55,700	56,257	56,820
Grants/Intergovernmenta	18,500	-	-	-
Other	50,100	41,400	41,814	42,232
Other Financing Sources	650,000	750,000	500,000	500,000
Total Receipts	3,861,423	4,114,300	3,897,943	3,931,922
Expenditures				
Personnel	2,577,800	2,627,700	2,690,680	2,753,660
Supplies	246,000	266,000	273,980	282,199
Repair & Maintenance	63,800	39,800	40,994	42,224
Contractual Services	674,800	619,500	638,085	657,228
Sundry	318,300	316,500	325,995	335,775
Rentals & Leases	55,000	45,020	46,371	47,762
Capital Outlay	18,500	-	-	-
Total Exp	3,954,200	3,914,520	4,016,105	4,118,847
Ending Fund Balance	\$ 39,641	\$ 239,421	\$ 121,259	\$ (65,666)

General Fund Three-Year Forecast



CITY OF BRECKENRIDGE

PROPERTY TAX ASSESSMENTS/COLLECTIONS

FISCAL YEAR 2018-2019

Property Tax Assessments

Tax Roll	Basis	Land & Investment	Personal Property	Less Exemptions	Net Assessed
2009	100%	153,316,909	30,145,240	(19,678,893)	163,783,256
2010	100%	166,484,717	28,499,790	(16,804,148)	178,180,359
2011	100%	158,428,174	31,384,590	(16,436,372)	173,376,392
2012	100%	175,079,309	35,020,360	(22,537,920)	187,561,749
2013	100%	186,867,844	33,456,640	(27,248,496)	193,075,988
2014	100%	201,958,240	38,812,630	(36,750,863)	204,020,007
2015	100%	195,073,240	43,046,900	(35,009,170)	203,110,970
2016	100%	195,092,701	33,695,100	(36,262,551)	192,525,250
2017	100%	195,259,824	34,546,080	(37,157,596)	192,648,308
2018	100%	189,849,781	34,056,482	(36,552,790)	192,346,089

Property Tax Collections

FY	Tax Rate	Levy	Current Collections	% Collected	Delinquent Collections	% Collected	Total Collections	% Collected
2007	0.98	1,375,383	1,290,674	93.84%	59,547	4.33%	1,350,221	98.17%
2008	0.9599	1,468,640	1,361,968	92.74%	84,648	5.76%	1,446,616	98.50%
2009	0.9561	1,554,645	1,377,113	88.58%	71,814	4.62%	1,448,927	93.20%
2010	0.93	1,656,972	1,524,688	92.02%	95,073	5.74%	1,619,761	97.75%
2011	1.0473	1,815,771	1,490,140	82.07%	300,833	16.57%	1,790,973	98.63%
2012	1.01	1,894,374	1,504,305	79.41%	383,438	20.24%	1,887,743	99.65%
2013	0.89	1,718,376	1,307,736	76.10%	375,752	21.87%	1,683,488	97.97%
2014	0.86183	1,758,306	1,292,312	73.50%	412,749	23.47%	1,705,061	96.97%
2015	0.94	1,872,642	1,333,256	71.20%	496,688	26.52%	1,829,944	97.72%
2016	1.0365	1,996,800	1,520,051	76.12%	357,419	17.90%	1,877,470	94.02%

CITY OF BRECKENRIDGE
FISCAL YEAR 2018-2019

SALES TAX COLLECTIONS/FRANCHISE FEES

Sales Tax Collections

	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
October	106,771	122,118	138,572	135,998	163,718	135,850	141,686
November	146,300	142,336	158,681	139,911	193,652	182,112	158,006
December	102,783	117,357	139,286	150,525	173,208	132,519	125,040
January	113,396	123,516	131,827	153,369	174,644	126,406	125,004
February	140,884	145,754	189,677	170,578	186,037	164,090	165,646
March	119,711	147,486	131,535	140,765	131,230	109,873	118,743
April	104,641	128,270	124,438	139,133	123,503	121,295	99,522
May	137,078	144,801	159,356	173,674	162,429	151,311	149,615
June	114,515	132,219	153,722	160,433	138,751	122,733	125,874
July	104,682	134,443	132,449	170,428	135,106	131,753	148,407
August	224,190	137,011	160,606	175,776	175,947	154,436	159,775
September	127,995	155,049	137,276	144,358	163,834	126,096	141,939
TOTAL	1,542,946	1,630,360	1,757,425	1,854,948	1,922,059	1,658,474	1,659,257

Franchise Fees

Utility Company	2014-15	Yr. Incr	2015-16	Yr. Incr	2016-17	Yr. Incr	2017-18
Electric	307,000	-4.72%	292,495	2.57%	300,000	3.33%	310,000
Garbage	7,500	-0.16%	7,488	0.16%	7,500	260.00%	27,000
Gas	60,600	-16.80%	50,419	-0.83%	50,000	20.00%	60,000
Telecommunications	32,800	-6.53%	30,657	-2.14%	30,000	-12.00%	26,400
Cable	32,600	4.07%	33,928	-41.05%	20,000	43.00%	28,600
TOTAL	440,500	-5.79%	414,987	-1.80%	407,500	10.92%	452,000
					4 Yr. Avg.		3.73%

PRINCIPAL TAX PAYERS

TAXPAYER	TYPE OF BUSINESS	2017 ASSESSED VALUATION	% OF TOTAL ASSESSED VALUATION
Walmart Real Estate Business Trust	Commercial Real Estate	\$ 4,556,860	2.37%
Deere Credit Inc	Oil Field Leasing	3,995,750	2.08%
Oncor Electric Delivery	Electric Utility	3,755,140	1.95%
Walmart Stores Texas LP	Discount Store	3,289,230	1.71%
Jonell Filtrations MFG	Manufacturer	2,406,000	1.25%
Action 49 Junction I LLC	Commercial Real Estate	2,229,920	1.16%
First National Bank	Banking	2,001,060	1.04%
New Vision	Manufacturing	1,733,730	0.90%
Jaisai Hospitality, LLC	Hotel/Motel	1,605,414	0.83%
Breck Housing Authority	Low Income Housing	1,570,780	0.82%
TOTAL		\$ 27,143,884	14.09%

PRINCIPAL EMPLOYERS

Employer	Industry	# of Employees
Breckenridge ISD	School District	245
Stephens Memorial Hospital	County Hospital	150
Jonell Filtration Pds., Inc.	Filters	146
Wal-Mart	Discount Store	140
TDJC - Walker Sayle Unit	State Prison	130
Bridgeport Manufacturing, Inc	Manufacturing	76
Breckenridge, City of	Municipality	66
Raydon Construction	Construction	61
Dye, R.E., Mfg. Company	Aircraft Components	60
Villa Haven Nursing Center	Nursing Facility	45

DATE OF INCORPORATION	1876
Charter Adopted	1954
Charter Amended	2017

FORM OF GOVERNMENT
Commissioner/Manager

Area:	4.2 Square Miles
Mile of Streets	67.46 Miles
Miles of Storm Sewer	60 Miles
Miles of Sanitary Sewer	7 Miles
Number of Street Lights	467

ELEVATION	1202 Feet
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PUBLIC SAFETY:	
Number of Employees:	
Police	12
Fire	10

RECREATION:	
Number of Parks & Lake Daniels	3
Number of Playgrounds	3
Number of swimming Pools	1

EDUCATION: Breckenridge ISD	
Number of Schools:	
Elementary	3
Junior High	1
High	1
Number of Admn. Personnel	13
Number of Teachers	120
Number of Students	1,457

DEMOGRAPHIC - RACE (2015)	
White Alone	68.4%
Hispanic	28.1%
Black Alone	2.1%
Asian Alone	0.3%
Other	1.1%

ENTERPRISES:	
Number of Water Customers	2,693
Average Daily Consumption (million gallons/day-water plant)	0.66 MGD
Plant Capacity (million gallons/day)	3.4 MGD
Miles of Water Mains	75 Miles
Number of Fire Hydrants	332

EMPLOYEES:	
Full-time as of 09/30/18	66

ELECTIONS:	
Number of registered voters:	
City wide	3,037
Number of votes cast in:	
City Officers Election (May of 2018)	291
Percent of registered voters voting in:	
City Officers Election (May of 2018)	9.6%

Election for Mayor and Places 1 & 2 are held in even numbered years; Election for Places 3 & 4 are held in odd numbered years.

POPULATION STATISTICS	
Census	
1990	5,665
2000	5,868
2010	5,780

UNEMPLOYMENT	
2012	5.7%
2013	5.1%
2014	4.5% (Texas) 5.5%
2015	4.0% (Texas) 4.4%

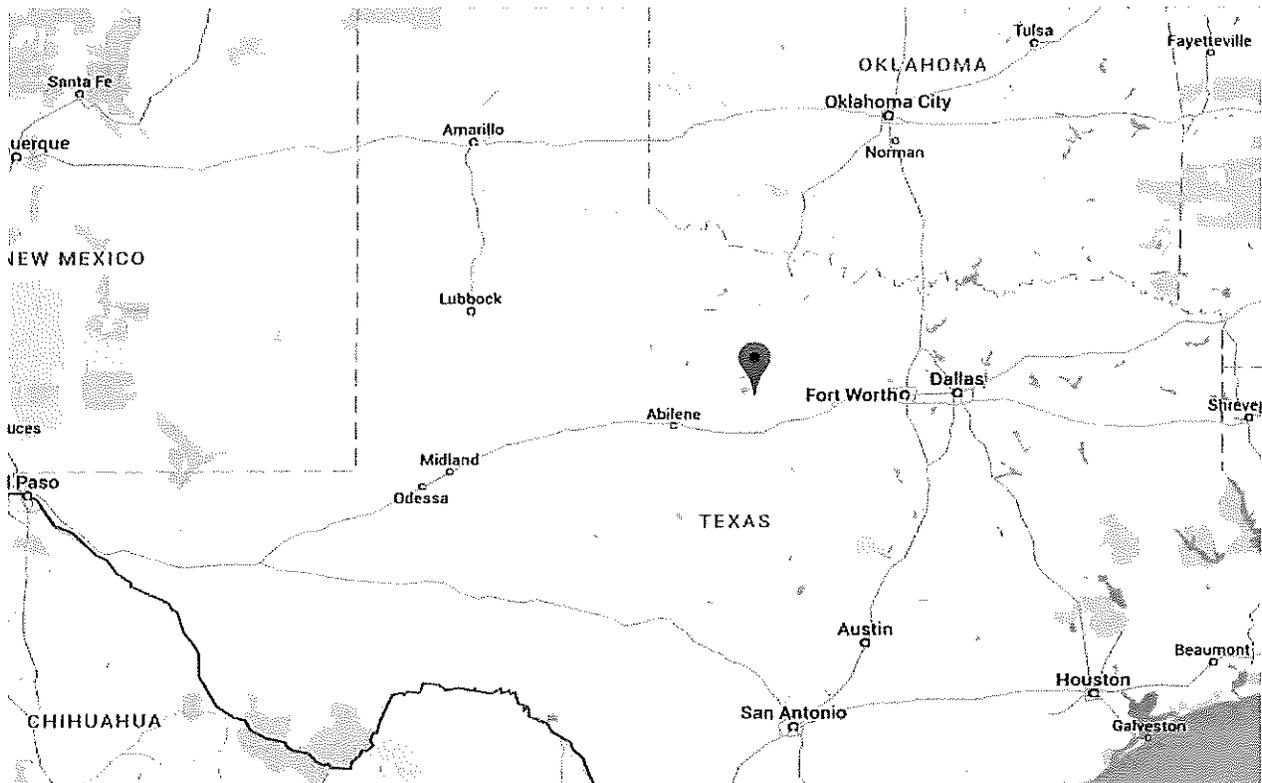
COST OF LIVING INDEX (2016)	
Breckenridge	76.9
U.S. Average	100.0

History of Breckenridge

In 1858, many years before it came into existence, the town of Breckenridge was provided for legally as the County Seat of Buchanan County (changed to Stephens County in 1861). The Buchanan Trading Post and Picketville were sites occupied prior to the establishment of the town Breckenridge in 1876. The town was incorporated in 1919 with the first charter adopted in 1954. Water has always been a major concern in Breckenridge/Stephens County where underground cisterns were the main source of water until the oil boom in 1920. The water was always considered of inferior quality as salt water and oil "slicks" were often encountered upon drilling. In 1921 the first pipeline bringing water to town was built ten miles long carrying water from the Clear Fork of the Brazos River at the Crystal Falls diversionary dam. Fifty miles of pipe were also laid in the distribution system at that time.

During the 1880's and 1890's Breckenridge was an agriculturally based economy of cattle and farming. In the period of 1916 and 1917 the Ranger oil boom changed life forever in the part of rural West Texas. By 1920 the oil boom had reached Breckenridge and, like many other oil field towns, attracted a host of unsavory characters, but also young men with families, doctors, lawyers, and business men representing industry and commercial interest as well. Before long civic improvements began in the form of paving, schools, fire departments, churches, and a YMCA, built in 1923, which still stands today. The oil boom changed everything. The estimated population of Breckenridge in 1920 was 1,500. In 1921, a year later, it was estimated to be 30,000. Breckenridge was a rough place to live for a while, but soon the community leaders had the town well organized. Unlike some towns, Breckenridge allowed drilling within the city limits. One article in 1920 noted that "....175 wells completed and being drilled and not one dry hole has yet been encountered."

Today, Breckenridge is the only incorporated city in Stephens County with a population of 5,780.



ORDINANCE NO. 18-09

AN ORDINANCE ADOPTING THE BUDGET AND APPROPRIATED RESOURCES FOR THE BUDGET YEAR BEGINNING ON OCTOBER 1, 2018, AND ENDING ON SEPTEMBER 30, 2019.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF BRECKENRIDGE, TEXAS:

- Section 1. That the budget estimate of the revenues and expenditures for the City of Breckenridge, Texas, as prepared by the City Manager and approved by the City Commission for the fiscal year beginning on October 1, 2018 and ending on September 30, 2019, be and is hereby adopted as the budget for such fiscal year.
- Section 2. That the sum of \$3,929,520 is hereby appropriated out of the General Fund as follows:
- | | |
|-----------------------------|-------------|
| For Maintenance & Operating | \$3,929,520 |
|-----------------------------|-------------|
- Section 3. That the sum of \$1,922,800 is hereby appropriated out the Water Fund as follows:
- | | |
|-------------------------------|-------------|
| For Maintenance and Operating | \$1,922,800 |
|-------------------------------|-------------|
- Section 4. That the sum of \$874,200 is hereby appropriated out of Wastewater Fund as follows:
- | | |
|-----------------------------|-----------|
| For Maintenance & Operating | \$874,200 |
|-----------------------------|-----------|
- Section 5. That the sum of \$731,300 is hereby appropriated out of Sanitation Fund as follows:
- | | |
|-----------------------------|-----------|
| For Maintenance & Operating | \$731,300 |
|-----------------------------|-----------|
- Section 6. That the sum of \$9,700 is hereby appropriated out of Trade Days Fund.
- Section 7. That the sum of \$1,000 is hereby appropriated out of the Fire Department Special Fund.
- Section 8. That the sum of \$17,200 is hereby appropriated out of the Cemetery Trust Fund.
- Section 9. That the sum of \$144,000 is hereby appropriated out of the Equipment Replacement Fund.
- Section 10. That the sum of \$600,000 is hereby appropriated out of the Street Maintenance Sales Tax Fund.
- Section 11. That the sum of \$10,000 is hereby appropriated out of the Breckenridge Park Fund.
- Section 12. That the sum of \$3,703,901 is hereby appropriated out of the Capital Improvement Project Fund.

Section 13. That the sum of \$465,000 is hereby appropriated out of the General Debt Service Fund.

Section 14. That the sum of \$0 is hereby appropriated out of the Revenue Debt Service Fund.

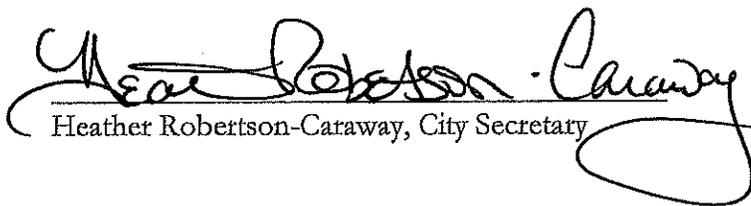
Section 15. That this ordinance be in full force and effect from and after its adoption.

PASSED, APPROVED AND ADOPTED BY THE CITY COMMISSION THIS 4th DAY OF SEPTEMBER 2018.



Bob Sims, Mayor

ATTEST:



Heather Robertson-Caraway, City Secretary



ORDINANCE NO. 18-10

AN ORDINANCE LEVYING A MAINTENANCE AND OPERATING TAX RATE AND A DEBT TAX RATE FOR THE CITY OF BRECKENRIDGE, TEXAS, FOR THE TAX YEAR 2018.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF BRECKENRIDGE, TEXAS:

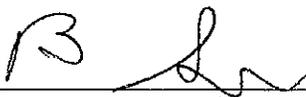
Section 1. We, the City Commission of the City of Breckenridge, Texas, do hereby levy or adopt the tax rate of \$100 valuation for this city for tax year 2018 as follows:

For the General Fund Maintenance & Operation	\$ 0.73302
General Fund Debt Service	\$ 0.28698
TOTAL LEVY	\$ 1.02000

Section 2. That the City Tax Assessor and Collector of the City of Breckenridge is hereby directed to assess for the 2018 tax year the rates and amounts herein levied, and when such taxes are collected, to distribute the collections in accordance with the ordinance.

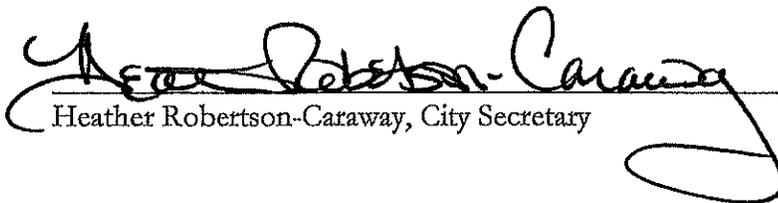
Section 3. That this ordinance be in full force and effect from and after its adoption.

PASSED AND APPROVED this the 4th day of September 2018.



Bob Sims, Mayor

ATTEST



Heather Robertson-Caraway, City Secretary



ORDINANCE NO. 18-11

AN ORDINANCE OF THE CITY OF BRECKENRIDGE, TEXAS, REPEALING AND REPLACING ORDINANCE NO. 17-10; ESTABLISHING A GENERAL FEE SCHEDULE FOR THE CITY OF BRECKENRIDGE; INCLUDING REVISED RATES FOR SOLID WASTE COLLECTION SERVICES; ESTABLISHING FEES FOR FOOD TRUCK VENDORS; ESTABLISHING FEES FOR NETWORK NODES; ESTABLISHING A PROJECT SURCHARGE ON ALL UTILITY ACCOUNTS FOR ONE YEAR; PROVIDING AN OPEN MEETINGS CLAUSE; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, pursuant to its contract with Republic Services of Abilene for solid waste collection, the City has already published revised rates which were effective as of August 1, 2018, but those revised rates have not yet been incorporated into the City Fee Schedule;

WHEREAS, the City Commission of the City of Breckenridge (the "City Commission") adopted Ordinance No. 18-03 on February 6, 2018 regulating mobile food units, or "food trucks", within the City and wishes to establish a fee for the permit application process established by same;

WHEREAS, the City Commission is adopting Ordinance No. 18-12 simultaneously with the adoption of this Ordinance removing all fees from the Network Nodes Ordinance to be incorporated into the City Fee Schedule; and

WHEREAS, the City Commission wishes to adopt a monthly project surcharge of \$7.50 to be applied to every utility account for one year to help cover the costs of the East Highway 180 waterline replacement.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF BRECKENRIDGE, TEXAS:

I. Repeal. Ordinance No. 17-10, adopted on August 1, 2017, is, hereby repealed. All other ordinances or parts of ordinances in conflict herewith shall be and are hereby repealed to the extent of such conflict.

II. Enactment. This Ordinance No. 18-11 shall be the Fee Schedule Ordinance of the City of Breckenridge and shall establish all fees under the Breckenridge Code of Ordinances.

Fee Schedule of the City of Breckenridge, Texas

Effective October 15, 2018

I. Chapter 4 – Animals and Fowl

(a) Permit for Selling, Grooming, Breeding, or Boarding of Dogs (Sec. 4-14): \$75.00 per year

- (b) Dog License Fee (Sec. 4-20): \$10.00 per year
- (c) Impoundment Fees (Sec. 4-31):
 - (1) Impounded dog, cat, or fowl:
 - (A) Pound fee: \$15.00 per animal or fowl
 - (B) Board fee: \$10.00 per 24-hour period or part thereof
 - (C) Impounded dog without City license: \$25.00
 - (D) The cost of any vaccinations or veterinary care provided to the animal while impounded: Minimum of \$25.00.
 - (2) All other impounded animals:
 - (A) Pound fee: \$20.00 per animal
 - (B) Board fee: \$15.00 per 24-hour period or part thereof
 - (C) The cost of any vaccinations or veterinary care provided to the animal while impounded: Minimum of \$25.00
- (d) Dangerous Dog Registration Fee (Sec 4-40): \$50.00 per year

II. Chapter 5 – Buildings and Structures

- (a) Building Permits (Sec. 5-3):
 - (1) New Construction: \$50.00 plus \$0.05 per square foot
 - (2) Remodel – Residential: \$50.00
 - (3) Remodel – Commercial: \$50.00 plus \$0.05 per square foot
 - (4) Sign, Fence, and Window Permits: \$40.00
- (b) Demolition Permits (Sec. 5-4): \$100 plus insurance
- (c) Electrical Permits (Sec. 5-37):
 - (1) Residential: \$40.00
 - (2) Commercial: \$40.00 plus \$0.05 per square foot
 - (3) Re-inspection Fee: \$25.00 per trip
 - (4) Meter Upgrade: \$75.00
- (d) Permit to Move Building (Sec. 5-51): \$50.00
- (e) Plumbing Permits and Inspections (Sec. 5-60.1):
 - (1) Residential: \$40.00
 - (2) Commercial: \$40.00 plus \$0.05 per square foot
 - (3) Re-inspection Fee: \$25.00 per trip
 - (4) Inspections outside of normal business hours: Not available
 - (5) Inspections for which no fee is specifically indicated: \$20.00 per hour (minimum charge of ½ hour)
 - (6) Additional plan review required by changes, additions, or revisions to approved plans: \$20.00 per hour (minimum charge of ½ hour)

- (f) Gas Permits and Inspections (Sec. 5-61.1):
- (1) Permit: \$40.00
 - (2) Re-inspection Fee: \$25.00 per trip
 - (3) Inspections outside of normal business hours: Not available

- (g) Mechanical Permits and Inspections (Sec. 5-100)
 *For installation of heating, ventilating, refrigeration, or air conditioning systems
- (1) Residential: \$40.00
 - (2) Commercial: \$40.00 plus \$0.05 per square foot
 - (3) Re-inspection Fee: \$25.00 per trip

III. Chapter 9 – Fire Protection and Prevention

- (a) Fire Sprinkler Permits (Sec. 9-9): \$40.00

IV. Chapter 10 – Garbage, Trash, Weeds and Other Wastes

- (a) Administrative Sanitation Fee: \$4.00

(b) Rate Code:

T1 – RI – 1 Poly Cart	\$13.55	T12 – CO – 3 Poly Carts	\$53.08
T2 – RI – 2 Poly Carts	\$20.32	T13 – CI at a RI – 1 Poly Cart	\$13.55
T3 – RI – 3 Poly Carts	\$27.10	T14 – CI – 3 Poly 2x's Weekly	\$102.24
T4 – CI – 1 Poly Cart	\$26.54	T15 – CI – 1.5 yd 1x Weekly	\$44.18
T5 – CI – 2 Poly Carts	\$39.81	T27 – CO – 1.5 yd 2x's Weekly	\$85.62
T6 – CI – 3 Poly Carts	\$53.08	T16 – CI – 3 yd 1x Weekly	\$81.93
T7 – RO – 1 Poly Cart	\$13.55	T17 – CI – 3 yd 2x's Weekly	\$145.19
T8 – RO – 2 Poly Carts	\$20.32	T18 – CI – 3 yd 3x's Weekly	\$203.22
T9 – RO – 3 Poly Carts	\$27.10	T19 – CI – 3 yd 4x's Weekly	\$271.82
T10 – CO – 1 Poly Cart	\$26.54	T20 – CI – 3 yd 5x's Weekly	\$339.59
T11 – CO – 2 Poly Carts	\$39.81	T26 – CI – 1 Poly 2x's Weekly	\$34.08
TDCJ	\$5,572.80		

(RI = Residential Inside City Limits, CI = Commercial Inside City Limits, RO = Residential Outside City Limits, CO = Commercial Outside City Limits)

- (c) Extra pick-up/Extra Yardage:
- (1) T23 3 yd \$45.15 per occurrence
 - (2) T24 1.5 yd \$38.70 per occurrence
- (d) Delivery/Removal:
- (1) T21 1.5 yd \$45.15 per occurrence
 - (2) T22 3 yd \$45.15 per occurrence
 - (3) T25 1 Poly Cart \$26.88 per occurrence
 - (2) T23 3 yd \$45.15 per occurrence

- (e) Convenience Station - Disposal Fee (Sec. 10-40):
 - (1) Per cubic yard \$21.50
 - (2) Less than one (1) cubic yard Appropriate fee for portion on 1 cubic yard, \$7.00 minimum

V. Chapter 13 – Occupational Licenses and Regulations

- (a) Permit Fee for Shows, Circuses, etc. (Sec. 13-3): \$50.00 per day
- (b) Peddler License Fees (Sec. 13-65):
 - (1) Peddler or solicitor
 - (A) Application fee \$30.00
 - (B) License fee \$35.00
 - (2) Itinerant Vendor
 - (A) License fee \$250.00
 - (3) Canvasser
 - (A) Application fee None
 - (B) License fee None
 - (4) Mobile Food Vendor
 - (A) Application fee \$25.00

VI. Chapter 14 – Offenses and Miscellaneous Provisions

- (a) Sport shooting range application fee (Sec. 14-2) \$25.00

VII. Chapter 17 – Streets and Sidewalks

- (a) Permit for Network Nodes (Sec. 17-77): \$500.00 for up to 5 nodes
\$250.00 for each node after 5
These fees shall only be changed pursuant to Chapter 284 of the Texas Local Government Code.
- (b) Permit for Node Support Poles (Sec. 17-77): \$1,000.00
These fees shall only be changed pursuant to Chapter 284 of the Texas Local Government Code.
- (c) Public Right-of-Way Fees (Sec. 17-78)
 - (1) Transport Facilities \$28.00 per node in right-of-way, per month
 - (2) Network Nodes \$250.00 per node, per year
 - (3) Use of Service Poles \$20.00 per pole utilized, per year*These fees may be increased annually by an amount equal to one-half of the annual change in the consumer price index, as per Section 284.054 of the Texas Local Government Code. Any other changes shall only be made pursuant to Chapter 284 of the Texas Local Government Code.*

VIII. Chapter 21 – Water and Sewers

- (a) Water Taps (Sec. 21-1):
 - (1) ¾ inch: \$800.00
 - (2) 1 inch: \$1,000.00
 - (3) 1 ½ inch: \$1,400.00

- (4) 2 inch: \$1,800.00
- (b) Sewer Taps (Sec. 21-1):
- (1) 4 inch: \$850.00
- (2) 6 inch: \$900.00
- (3) 8 inch: \$1,000.00
- (c) Minimum Security Deposit (Sec. 21-11):
- (1) Customers in Good Standing \$140.00
Two times the minimum rate for single-family residential homes within the City limits
- (2) Customers with 2 or more disconnects \$280.00
Within a 12 month period
- (3) If, in the judgement of the city secretary, the minimum security deposit shall be insufficient to insure the city against loss due to nonpayment of a final bill as a result of a customer's use of water above the normal use or based on the payment history, then such customer shall be required to make a deposit in an amount which in the judgement of the city secretary will be sufficient to insure the city against loss due to nonpayment of final bill.
- (d) Water Rate Schedule (Sec. 21-12):
- | | <i>Inside City Limits</i> | <i>Outside City Limits</i> |
|--|---------------------------|----------------------------|
| (1) <i>Residential—Single Family</i> | | |
| First 2,000 gallons (minimum) | \$22.75 | \$45.50 |
| Next 3,000 gallons, per thousand gallons | \$5.40 | \$10.80 |
| Next 5,000 gallons, per thousand gallons | \$5.85 | \$11.70 |
| Next 10,000 gallons, per thousand gallons | \$6.80 | \$13.60 |
| Over 20,000 gallons, per thousand gallons | \$7.80 | \$15.60 |
| (2) <i>Commercial and Apartments</i> | | |
| First 2,000 gallons (minimum) | \$30.00 | \$60.00 |
| Next 3,000 gallons, per thousand gallons | \$5.40 | \$10.80 |
| Next 5,000 gallons, per thousand gallons | \$5.85 | \$11.70 |
| Next 10,000 gallons, per thousand gallons | \$6.80 | \$13.60 |
| Over 20,000 gallons, per thousand gallons | \$7.80 | \$15.60 |
| (3) Add \$4.25 or \$8.50 to the minimum charge for each additional family, apartment or house over two (2) allowed for \$30.00 or \$60.00 minimum that is connected to the same meter. | | |
| (4) <i>Texas Department of Criminal Justice—Walker Sayle Unit:</i> Eight dollars and sixty cents (\$8.60) per one thousand (1,000) gallons. | | |
| (5) <i>High Mesa Water Company:</i> | | |
| First 2,000 gallons (minimum) | \$45.50 | |
| 2,001 gallons and over, per thousand gallons | \$6.00 | |
| (6) <i>Plant Water:</i> Nine dollars and fifty cents (\$9.50) per one thousand (1,000) gallons. | | |
- (e) Delinquent Account Fees (Sec. 21-15):
- (1) Late payment fee \$25.00
- (2) Reconnection fee
- (A) During normal operating hours \$10.00

	(B) After hours		\$25.00
(f)	<u>Re-reads</u> (Sec. 21-16):		\$10.00
(g)	<u>Temporary Disconnection of Service</u> (Sec. 21-17):		
	(1) Disconnection during normal operating hours		\$10.00
	(2) Disconnection after hours		\$25.00
(h)	<u>Connection and Transfer Fees</u> (Sec. 21-19):		
	(1) Connection Fee		
	(A) During normal operating hours		\$10.00
	(B) After hours		\$25.00
	(2) Transfer Fee		
	(A) During normal operating hours		\$10.00
	(B) After hours		\$25.00
(i)	<u>Sewer Service Charges</u> (Sec. 21-44):		
		<i>Inside City Limits</i>	<i>Outside City Limits</i>
(1)	<i>Residential—Single Family</i>		
	First 5,000 gallons (minimum)	\$25.85	\$51.70
	Over 5,000 gallons, per thousand gallons	\$2.20	\$4.40
	Maximum monthly charge	\$75.00	\$150.00
(2)	<i>All Other Users</i>		
	First 5,000 gallons (minimum)	\$30.00	\$60.00
	Over 5,000 gallons, per thousand gallons	\$3.00	\$6.00
	Maximum monthly charge	\$400.00	\$800.00
(3)	<i>Texas Department of Criminal Justice—Walker Sayle Unit</i> : Five dollars and five cents (\$5.05) per one thousand (1,000) gallons of water, or portion thereof, used monthly.		
(j)	<u>Reconnection Fee</u> (Sec. 21-44):		
	(1) Reconnection during normal operating hours		\$10.00
	(2) Reconnection after hours		\$25.00
(k)	<u>Penalties for Violations relating to Grease Traps/Interceptors</u> (Sec. 21.93)		
	(1) Blockage Caused by a Generator		
	(A) First Violation		\$400.00
	(B) Second Violation (within 2 years of 1 st)		\$500.00
	(C) Third Violation (within 2 years of 1 st)		\$750.00
	(D) Repeat Offenders		\$250.00 in addition to penalty in (A), (B), or (C)
	(2) General Violations		
	(A) First Violation		Written warning
	(B) Second Violation (within 2 years of warning)		\$400.00
	(C) Third Violation (within 2 years of warning)		\$500.00
	(D) Fourth Violation (within 2 years of warning)		\$750.00
	(E) Repeat Offenders		\$250.00 in addition to penalty

in (B), (C), or (D)

- (l) Project Surcharge - TxDOT mandated project – East Hwy 180 waterline replacement
 - (A) Surcharge per utility account for 12-month period \$7.50

IX. Chapter 22 - Zoning

(a) Permits Related to Zoning (Sec. 22-8):

- (1) Mobile Home Permits: \$50.00
- (2) Certificate of Occupancy: \$20.00 on commercial application
- (3) Locating Portable Building: \$40.00

III. Open Meetings. It is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551, Texas Local Government Code.

IV. Effective Date. This ordinance shall take effect on October 15, 2018 and shall be published prior to that time according to the terms of the City Charter and the Texas Local Government Code.

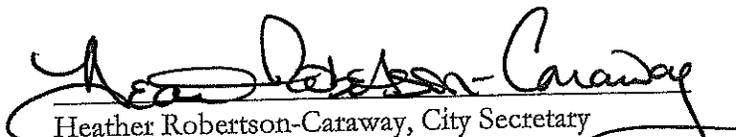
The above and foregoing ordinance was duly proposed, read in full, and adopted on first reading on the 4th day of September 2018 at a regular meeting of the City Commission.

The above and foregoing ordinance was read and finally adopted on second reading on the 2nd day of October 2018 at a regular meeting of the City Commission.



 Bob Sims, Mayor

ATTEST:



 Heather Robertson-Caraway, City Secretary



This Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Budget in understanding these terms, a glossary of terms has been included.

A/S

Aging Services

ACA

Affordable Care Act

ACCRUAL ACCOUNTING

A basis of accounting in which debits and credit are recorded at the time they are incurred as opposed to when cash is actually received or spent.

ACO

Animal Control Officer

APPROPRIATION

A legal authorization made by the City Commission which permits City officials to incur obligations for a specific purpose. Each appropriation is made at the Fund and Department level, which is the highest level of budget control.

ASSESSED VALUATION

A value established by the Stephens County Appraisal District approximates market value of real or personal property. By state law one hundred percent (100%) of the property value is used for determining the basis for levying property taxes.

ASSETS

Resources owned or held by the City which have monetary value.

AUDIT

Conducted to provide an opinion whether financial statements are stated in accordance with specified criteria. For the City, Generally Accepted Accounting Principals and the Governmental Accounting Standards Board establish that criteria.

BALANCED BUDGET

Annual financial plan in which expenses do not exceed available funds.

BOND

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayments of the principal are detailed in a bond ordinance. The most common type of bonds are general obligation (G.O.) and revenue (Water/Sewer) bonds. These are most frequently used for construction of large capital projects, such as buildings and streets.

BUDGET

A plan of financial operation embodying an estimate of proposed means of financing them. The term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the City Commission for adoption and sometimes it designates the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

BUDGETARY CONTROL

The control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BYFC

Breckenridge Youth Fitness Center

CAFR

Comprehensive annual financial report is a set of financial statements of the governmental entity that complies with the accounting requirements of the Governmental Accounting Standards Board and audited by an external certified public accounting firm.

CAPITAL ASSETS

Capital assets include property, plant, equipment, and infrastructure with an individual cost of more than \$5000 and a useful life of more than two years. Straight-line depreciation is used for property, plant, and equipment. The cost of normal maintenance and repair that do not add to the value of the asset are not capitalized.

CAPITAL IMPROVEMENTS PROGRAM BUDGET

A Capital Improvements Program (CIP) Budget is a separate budget from the operating budget. This plan includes items that are usually construction projects or major capital purchases designed to improve and maintain the value of the City's assets.

CAPITAL OUTLAY

Expenditures that result in the acquisition of or additions to fixed assets, i.e., vehicles, operating equipment, office equipment.

CAPITAL PROJECTS

Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

CAPITAL PROJECTS FUND

Fund used to account for financial resources to be used for the acquisition or construction of major capital facilities.

CASH ACCOUNTING

A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

CCN

Certification of Convenience & Necessity

CDBG

Community Development Block Grant

CERTIFICATES OF OBLIGATION (C.O.s)

A debt instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the issuance of the certificates may be used for construction of public works; purchase of materials, supplies, equipment, machinery, buildings, land, and right-of-ways for authorized needs and purposes; or payment of contractual obligations for professional services.

CID

Criminal Investigation Division

COG

Council of Governments

CPI

Consumer Price Index

CTA

Certified Tax Assessor

CWSRF

Clean Water State Revolving Fund

DEBT SERVICE

The City's obligation to pay the principal and interest of general obligation and revenue bonds according to a predetermined payment schedule.

DEBT SERVICE FUND

Fund used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

DEFICIT

The excess of expenditures over revenues during an accounting period; or, in the case of Enterprise and Intragovernmental Service Funds, the excess of expense over income during an accounting period.

DELINQUENT TAXES

Real or personal property taxes that remain unpaid on and after February 1st of each year upon which penalties and interests are assessed.

DEPARTMENT

A section of the total organization which is under the oversight of a Director who reports to the City Manager.

DEPRECIATION

The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

DIRECT EXPENSES

Those expenses which can be charged directly as a part of the cost of a service as distinguished from overhead and other indirect costs which must be prorated among several services or operating units.

DWSRF

Drinking Water State Revolving Fund

e-HT

Enprotec/Hibbs & Todd, Inc.

EFFECTIVE TAX RATE

When compared to the same property, the tax rate which produces the same effect in terms of the total amount of taxes as compared to the prior year.

EMS

Emergency Medical Services

ENTERPRISE FUND

A fund established to account for operations that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs of providing goods or services to the general public on continuing basis be financed or recovered primarily through user charges.

EXPENDITURES (EXPENSES)

Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FIDUCIARY FUND

Fund used if the government has a fiduciary or custodial responsibility for assets.

FISCAL YEAR

The time period designated by the City signifying the beginning and ending period for recording transactions. The City of Breckenridge has a fiscal year of October 1 through September 30 as established by the City Charter.

FIXED ASSETS

Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FNB

First National Bank

FRANCHISE FEE

A charge paid for the use of City streets and public right-of-ways.

FUND

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE

Fund Balance is the excess of assets over liabilities.

FUNDING SOURCE

A funding source is specifically identified dollars allocated to meet budgeted requirements, expenses.

GAAP

Generally accepted accounting principles.

GASB

Governmental Accounting Standards Board.

GENERAL FUND

The General Fund is the general operating fund of the City. It accounts for all financial resources except for those required to be accounted for in another fund. It includes basic operating services such as general administration, police and fire protection, parks and recreation, and street maintenance. It is a governmental fund type.

GENERAL OBLIGATION BONDS (G.O.s)

Legal debt instruments which finance a variety of public projects such as streets, buildings and improvements. These bonds are backed by the full faith and credit of the issuing government and are financed through property tax revenues. In Texas, G.O. bonds must be authorized by public referenda.

GFOA

Government Finance Officers Association

GIS

Geographical Information System

GOAL

The result to be obtained by objectives.

GOVERNMENTAL FUND

Governmental funds include the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds.

GPS

Global Positioning System

GRANT

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

H/M

Hotel / Motel

I&S

Interest & Sinking

INDIRECT COST

A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

INTERGOVERNMENTAL REVENUE

Grants, entitlements and cost reimbursements from another federal, state or local government.

INTERNAL SERVICE FUNDS

Funds used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental unit on a cost-reimbursement basis.

INVESTMENT

Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

ISO

Insurance Services Office

LEC

Law Enforcement Center

LEOSE

Law Enforcement Officers Standards & Education

LEVY

The City Commission has authority to impose or collect taxes, special assessments or service charges.

LIABILITIES

Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

LINE ITEM BUDGET

A budget prepared along departmental lines that focuses on expenditure categories.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

LP

Loan Payment

M/V

Motor Vehicle

M&O

Maintenance & Operations

MGD

Million Gallons a Day

MODIFIED ACCRUAL ACCOUNTING

This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are received or are "measurable" and available for "expenditure". Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

NIMS

National Incident Management System, created by the Federal Management Emergency Agency, to improve the nation's response to emergencies.

OBJECTIVE

The course of action to obtain a specific goal.

ONE-HALF CENT SALES TAX

Effective April 1968, a 1% sales tax was levied. An additional ½% for economic development was authorized in October 1990, ¼% for street repair was authorized in October 2004, and an additional ¼% for property tax relief in October 2013. The City's sales tax rate of 2% is the maximum currently allowed by law.

OPERATING BUDGET

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of the City are controlled. The use of annual operating budgets is required by State Law.

PD

Police Department

PERSONAL PROPERTY

Property classified by the State Property Tax Board including non-business vehicles, utilities, businesses and other tangible and intangible personal properties.

PROPERTY TAX

Taxes levied on all real and personal property according to the property's valuation and the tax rate, in compliance with State Property Tax Code.

PROPRIETARY FUNDS

Funds that are used to account for the City's ongoing organizations and activities which are similar to those found in the private sector. The funds include enterprise funds, internal service funds and fiduciary funds.

R&M

Repair & Maintenance

RATING

The credit worthiness of a city as evaluated by independent agencies.

REAL PROPERTY

Property classified by the State Property Tax Board including residential single and multi-family, vacant lots, acreage, farm and ranch improvements, commercial and industrial, and oil, gas and other mineral reserves.

REV DS

Revenue Debit Service

REVENUE

Increases net total assets from other than expense refunds, capital contributions, and residual equity transfers. Funds receives as income.

REVENUE BONDS

Legal debt instruments which finance public projects for such services as water or sewer. Revenues from the public project are pledged to pay principal and interest of the bonds. In Texas, Revenue bonds may or may not be authorized by public referenda.

RV

Recreational Vehicle

SALES TAX

Tax levied on all retail sales, leases and rentals of most goods, as well as taxable services. The tax collected within the City of Breckenridge includes a state levy, local levy and economic development levy.

SOP's

Standard Operating Procedures

SPECIAL REVENUE FUND

Fund used to account for the proceeds of specific revenue sources (other than debt service or capital projects) that are restricted or committed to expenditures for specified purposes.

SUTA

State Unemployment Tax Act

TAX BASE

The assessed value of all property as established by the Stephens County Appraisal District.

TAX LEVY

The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

TAX RATE

The amount of tax levied for each \$100 of taxable valuation. The tax rate times the taxable valuation equals the tax levy.

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

TCEQ

Texas Commission on Environmental Quality

TDCJ

Texas Department of Criminal Justice

TMCA

Texas Municipal Courts Association

TMCCP

Texas Municipal Clerks Certification Program

TMRS

Texas Municipal Retirement System

TSTC

Texas State Technical College

TWDB

Texas Water Development Board

TxDOT

Texas Department of Transportation

USER FEES

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

USDA

United States Department of Agricultural

W/WW

Water/Wastewater

WCTMWD

West Central Texas Municipal Water District

WTP

Water Treatment Plant

WW

Wastewater

WWTP

Wastewater Treatment Plant

YMCA

Young Men's Christian Association

Position	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19
Administration							
Mayor	1	1	1	1	1	1	1
Commissioners	4	4	4	4	4	4	4
City Manager	1	1	1	1	1	1	1
City Manager Secretary	1	1	1	1	1	1	1
City Sec/Finance Off	1	1	1	1	1	1	1
Asst City Secretary	1	1	1	1	1	1	1
Bookkeeper	2	2	2	2	1	1	1
Water Cashier	2	2	2	2	1	1.5	2
Meter Reader	2	2	2	2	2	2	2
Total Administration	15	15	15	15	13	13.5	14
Police							
Police Chief	1	1	1	1	1	1	1
Detective Captain	1	1	1	1	1	1	1
Lieutenant	1	1	0	0	1	1	1
Police - Sergeant	2	2	2	2	2	2	2
Police - Patrol	6	6	8	8	7	7	7
Police Secretary	1	1	1	1	1	1	1
Radio Dispatcher # 1	0	0	1	1	1	1	1
Radio Dispatcher # 2	0	0	3	3	3	3	3
PT Dispr - (1550 hr. = .75 FTE)	0	0	0.75	0.75	0.75	0.75	0.75
X-ing Grd - (1440 hr. = .7 FTE)	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Total Police	12.7	12.7	18.45	18.45	18.45	18.45	18.45
Communications							
Radio Dispatcher # 1	1	1	0	0	0	0	0
Radio Dispatcher # 2	3	3	0	0	0	0	0
PT Dispr - (1550 hr. = .75 FTE)	0.75	0.75	0	0	0	0	0
Total Communications	4.75	4.75	0	0	0	0	0
Fire							
Fire Chief	1	1	1	1	1	1	1
Asst. Fire Chief	1	1	1	0	0	0	0
Fire Captain	3	3	3	3	3	3	3
Firefighters	6	6	6	6	6	6	6
Permit Clerk	1	1	1	1	1	1	1
Code Enforcement/Code Inspector	0	0	1	1	1	1	1
Total Fire	12	12	13	12	12	12	12
Animal Control							
Shelter Manager (ACO)	1	1	1	0	0	0	0
Animal Control Officer	2	2	2	3	3	3	3
Animal Warden	0	0	0	0	0	0	0
Asst. Animal Warden	0	0	0	0	0	0	0
Total Animal Control	3	3	3	3	3	3	3

CITY OF BRECKENRIDGE

PERSONNEL SCHEDULE

Position	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19
Municipal Court							
Municipal Judge	1	1	1	1	1	1	1
Municipal Court Clerk	1	1	1	1	1	1	1
Total Municipal Court	2						
Parks							
Public Services Director	1	1	1	1	1	1	1
Parks Coordinator	0	0	0	0	0	0	0
Laborer	2	2	2	2	2	2	2
Pool Manager - (630 hr. = .3 FTE)	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Pool Party Mgr.- (120 hr. = .06 FTE)	0.06	0.06	0.06	0.06	0.06	0.06	0.06
Lifeguard - (2500 hr. = 1.2 FTE)	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Total Parks	4.56						
Cemetery							
Cemeterian	1	1	1	1	1	1	1
Laborer	2	2	2	2	1	1	1
Total Cemetery	3	3	3	3	2	2	2
Aging Services							
A/S Coordinator	1	1	1	1	1	1	1
A/S Asst Coordinator	1	1	1	1	1	0	0
A/S Cook I	1	1	1	1	0	0	0
A/S Cook II - (2496 hr. = 1.2 FTE)	0.5	0.5	0.5	0.5	0	1.2	1.5
Total Aging Services	3.5	3.5	3.5	3.5	2	2.2	2.5
Public Works							
Director - Public Works	1	1	1	1	1	1	1
Total Public Works	1						
Streets/Utilities							
Street Superintendent	0	0	0	0	0	0	0
Asst. Street Superintendent	0	0	0	0	0	0	0
Oper Supv - Streets/Utilities	1	0	0	0	0	0	0
Foreman - Streets/Utilities	0	1	1	1	1	1	1
Equipment Operator	2	0	0	0	0	0	0
Truck Driver	1	1	1	1	2	2	1
Laborer	2	3	3	3	2	2	3
Total Streets/Utilities	6	5	5	5	5	5	5
Water Distribution							
Forman - Water Distribution	0	0	0	0	1	0	0
Equipment Operator	0	0	0	0	0	0	0
Laborer	0	3	3	3	2	3	3
Water Distribution Operator	2	0	0	0	0	0	0
Total Water Distribution	2	3	3	3	3	3	3

Position	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19
Wastewater Collection							
W/WW Distribution Supt	0	0	0	0	0	0	0
Asst. W/WW Distr. Supt	0	0	0	0	0	0	0
Oper Supv - W/WW	1	1	1	1	0	0	0
Foreman - W/WW Collection	0	1	1	1	1	1	1
Equipment Operator	0	0	0	0	0	0	0
Laborer	0	1	1	1	1	1	1
Wastewater Collection Oper	2	0	0	0	0	0	0
Total WW Collection	3	3	3	3	2	2	2
Water Treatment Plant							
W/WW Plant Supt	1	0	0	0	0	0	0
Asst. Water Production Supt	0	0	0	0	0	0	0
Operations Supv - Water	1	1	1	1	1	1	1
Water Plant Operator	3	4	4	4	4	4	4
Total WTP	5						
Wastewater Treatment Plant							
Wastewater Plant Manager	0	0	0	0	0	0	0
Operations Supv - WW	1	1	1	1	1	1	1
Wastewater Plant Operator	1	1	1	1	0	0.5	1
Total WWTP	2	2	2	2	1	1.5	2
Sanitation							
Conv Station Gate Attendant	1	1	1	1	1	0.5	0.78
Total Sanitation	1	1	1	1	1	0.5	0.78
Total City FTEs	80.51	80.51	82.51	81.51	75.01	75.71	77.29

CITY OF BRECKENRIDGE

COMPENSATION PLAN

Level	Job Title	Actual 9/30/18	Annual Base	Annual Top	Hrly Base	Hrly Top
E-01	City Manager	94,869	Contract			
E-02	City Sec/Fin Officer	42,474	35,000	50,000	16.83	24.04
	Fire Chief	45,635	35,000	50,000	16.83	24.04
	Public Works Director	43,493	35,000	50,000	16.83	24.04
	Police Chief	48,298	35,000	50,000	16.83	24.04
	Public Services Director	42,224	35,000	50,000	16.83	24.04
N-01	Code Enforcement/Animal Welfare	35,339	25,000	40,000	12.02	19.23
	Asst City Secretary	29,994	25,000	40,000	12.02	19.23
	Cemeterian	27,331	25,000	40,000	12.02	19.23
	Foreman - W/WW Collections	27,789	25,000	40,000	12.02	19.23
	Foreman - Streets/Utilities	27,789	25,000	40,000	12.02	19.23
	Oper Supervisor - WWTP	25,584	25,000	40,000	12.02	19.23
	Oper Supervisor - WTP	32,968	25,000	40,000	12.02	19.23
N-02	WTP Operator	26,790	21,000	31,000	10.10	14.90
	Meter Reader	21,424	21,000	31,000	10.10	14.90
	Secretary - CM	21,424	21,000	31,000	10.10	14.90
	Municipal Judge	23,566	21,000	31,000	10.10	14.90
	Municipal Court Clerk	21,424	21,000	31,000	10.10	14.90
	Bookkeeper	24,648	21,000	31,000	10.10	14.90
	Animal Control Officer	27,498	21,000	31,000	10.10	14.90
	Truck Driver	21,424	21,000	31,000	10.10	14.90
	Permit Clerk	23,566	21,000	31,000	10.10	14.90
	Convenience Station Oper	16,604	21,000	31,000	10.10	14.90
	A/S Coordinator	23,566	21,000	31,000	10.10	14.90
	Water Cashier	25,168	21,000	31,000	10.10	14.90
	Laborer	22,360	21,000	31,000	10.10	14.90
Public Safety						
P-01	Captain	37,981	33,000	38,000	15.87	18.27
P-03	Sergeant	35,859	31,000	36,000	14.90	17.31
P-04	Patrol Officer	32,926	29,000	34,000	13.94	16.35
PS-01	Police Secretary	24,086	21,000	26,000	10.10	12.50
D-01	Dispatch Supervisor	26,374	23,000	28,000	11.06	13.46
D-02	Dispatcher	24,086	21,000	26,000	10.10	12.50
F-01	Captain (2756 hrs.)	32,962	28,000	33,000	10.16	11.97
F-02	Firefighter (2756 hrs.)	30,095	25,000	30,000	9.07	10.89

Public water and wastewater system operators in Texas who perform process control duties in production, distribution, or collection of drinking water or sewage must be licensed with the Texas Commission on Environmental Quality (TCEQ). Operators of heavy equipment are required by the State to have a Commercial Drivers License. The Certified Pool Operator (CPO) license is required by the State and provides individuals with the basic knowledge, techniques, and skills of swimming pool operations.

In an effort to attract and retain qualified individuals to work in certain departments of the city that require knowledge, skills, and abilities to be in compliance with state regulations and to perform the work requirements of that department, the city has developed an incentive program that pays individuals holding the following licenses/certifications:

Commercial Drivers License (CDL)	\$0.50/hr
Water Treatment License	
D	0.25/hr
C	0.50/hr
B	1.00/hr
Water Distribution License	
D	0.25/hr
C	0.50/hr
B	1.00/hr
Wastewater Treatment License	
D	0.25/hr
C	0.50/hr
B	1.00/hr
Wastewater Collection License	
I (D equivalent)	0.25/hr
II (C equivalent)	0.50/hr
Certified Pool Operator (CPO)	0.50/hr





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Breckenridge
Texas**

For the Fiscal Year Beginning

October 1, 2017

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Breckenridge, Texas** for its annual budget for the fiscal year beginning **October 1, 2017**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.