



City of Troy

Vision



2020

Empowering Future Generations!

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City of Troy, Texas
2017-18 Proposed Budget



FY 2017-18 Proposed Budget Statement

This budget will raise more total property taxes than last year’s budget by \$41,617 (7.47%) and of that amount \$25,377.71 is tax revenue to be raised from new property added to the tax roll this year.

The members of the governing body voting to adopt the budget:

For:

Against:

Present and not voting:

Absent:

Property Tax Rate Comparison

Tax Rate	2017-2018	2016-2017
Property Tax Rate	.6025/100	.6025/100
Effective Tax rate	.5820/100	.5764/100
Effective Maintenance and Operations Rate	.4479/100	.4465/100
Rollback Tax Rate	.6103/100	.6212/100
Debt Rate	.1266/100	.1390/100

Total Debt Obligations for the City of Troy Secured by Property Taxes: **\$1,200,000.00**

Financial Statement

Obligations

General Obligation Bonds (Secured by Tax Levy)

Type	Mature Date	Balance
2013 Certificates of Obligation	December 2027	\$1,200,000

Revenue Bonds (Secured by Water/Sewer Revenues)

Type	Mature Date	Balance
2009 Certificates of Obligation	August 2019	\$96,942
2017 Certificates of Obligation	August 2048	\$2,100,000

Total Expenditures (General Fund)

Type	FY2015-16	FY2016-17 (through 7/24/17)	FY2017-18 (Proposed)
Personnel and Support	\$218,302.67	\$236,011.47	\$285,300
Police Department	\$414,145.78	\$430,116.40	\$478,000
Animal Control	\$14,776.39	\$16,035.11	\$16,800
Administrative	\$38,827.40	\$40,235.37	\$34,500
Municipal Court	\$213,791.03	\$147,782.82	\$178,800
Professional Team	\$81,850.29	\$69,767.32	\$63,200
City Infrastructure	\$353,218.93	\$57,204.35	\$74,000
Considerations	\$17,030.80	\$20,891.07	\$24,000
Capital Outlays	\$702,205.60	\$214,326.79	\$2,100,000
Totals	\$2,054,148.89	\$1,232,370.70	\$3,254,600

Total Expenditures (Water/Sewer Fund)

Type	FY2015-16	FY2016-17 (through 07/24/2017)	FY2017-18 (Proposed)
Bad Debt Expense	\$7,252.84	\$3,697.45	\$4,200
Personnel and Support	\$263,578.53	\$265,948.68	\$296,100
Water System	\$314,674.51	\$266,919.41	\$343,500
Sewer System	\$58,119.14	\$76,720.33	\$87,800
Administrative	\$15,071.05	\$11,452.26	\$12,900
Garbage	\$108,077.43	\$93,938.49	\$113,800
Professional Team	\$3,100.00	\$60,303.25	\$15,500
Business Equipment	\$0.00	\$0.00	\$0.00
Debt	\$4,300.32	\$55,671.05	\$72,700
Drainage	\$8,000.00	\$1,100.00	\$18,000
Totals	\$782,173.82	\$835,750.92	\$964,500

City Reserves and Revenues

Cash on Hand

Type of Fund	Balance as of 7/24/17
M&O Tax Fund	\$423,065.85
I&S Fund	\$29,400.91
Water/Sewer Revenue	\$677,667.68
Totals	\$1,130,134.44

Funds Received From All Sources (General Fund):

Income Type	FY 2015-16	FY2016-17 (through 07/24/167)	FY2017-18 (Proposed)
Ad Valorem Tax	\$427,283.02	\$439,681.82	\$473,000
Fines and Forfeitures	\$424,597.79	\$245,797.42	\$300,000
Sales tax Receipts	\$156,552.93	\$143,469.61	\$166,000
Franchise/Gross Receipts Tax	\$98,370.09	\$94,626.15	\$100,000
Rent Charges	\$2,140.00	\$2,220.00	\$2,000
Beer Licenses	\$80.00	\$205.00	\$100
Building Permits	\$33,679.50	\$36,420.73	\$20,000
Law Enforcement Edu	\$909.74	\$917.59	\$900
Miscellaneous Income	\$17,775.66	\$19,664.30	\$6,500
Interest Income	\$944.00	\$976.91	\$1,000
Filing Fees	\$0	\$600.00	\$100
Insurance Rebate	\$0	\$0	\$0
Road Maintenance Tax. Income ¼%	\$38,771.08	\$35,868.56	\$41,500
Sales Tax Property Rebate ¼%	\$38,771.08	\$35,868.56	\$41,500
Grant Revenue	\$75,000.00	\$0	\$0
Bell County Crossing Guard Allocation	\$1,818.30	\$1,928.07	\$2,000
Totals	\$1,316,693.19	\$1,058,244.72	\$1,154,600

Funds Received From All Sources (Water/Sewer Fund):

Income Type	FY2015-16	FY2016-17 (through 07/24/17)	FY2017-18 (Proposed)
Water Revenue	\$509,548.65	\$430,354.22	\$520,000
Bulk Water	\$55.00	\$27.50	\$100
Sewer Revenue	\$259,952.55	\$223,685.83	\$270,000
Garbage Revenue	\$102,573.06	\$88,134.96	\$106,000
Sales Tax for Garbage Revenue	\$8,420.37	\$7,258.04	\$8,800
Franchise Fee (Comm garbage)	\$4,984.05	\$4,335.74	\$5,200
Taps	\$43,400.00	\$14,700.00	\$14,000
Penalties Revenue	\$38,375.17	\$37,268.05	\$45,000
Interest Income	\$20.83	\$635.61	\$700
Voluntary Fire Donation	\$336.40	\$112.53	\$200
Drainage Fee Revenue	\$20,576.00	\$17,424.70	\$21,000
Misc. Income	\$7,203.75	\$0	\$100
Capital Recovery Fees	\$31,000.00	\$10,100.00	\$10,000
TxDot Reimbursement	\$0	\$10,367.80	\$0
Temple Annual Contract Reimbursement	\$32,379.20	\$1,880.00	\$0
Totals	\$1,058,825.03	\$846,284.98	\$1,001,100

General Fund Line Item

Line Items	FY 2016-17 Budget	FY 2017-18 Proposed Budget
Ordinary Income/Expense		
Income		
4000 · Ad Valorem Tax - Current	\$433,600	\$473,000
4001 · Fines & Forfeitures - Police	\$350,000	\$300,000
4004 · Sales Tax Receipts	\$160,000	\$166,000
4005 · Franchise/Gross Receipts Tax	\$100,000	\$100,000
4006 · Rent Charges= Comm. Center/Park	\$2,000	\$2,000
4007 · Beer Licenses	\$100	\$100
4008 · Building Permits	\$30,000	\$20,000
4016 · Miscellaneous Income		
4016-1 · PD Vehicle Use	\$9,000	\$5,000
4016-2 · Police Reports	\$500	\$500
4016 · Miscellaneous Income - Other	\$1,000	\$1,000
Total 4016 · Miscellaneous Income	\$10,500	\$6,500
4017 · Law Enforcement Educ. Alloc.	\$900	\$900
4019 · Interest Income	\$800	\$1,000
4022 · Filing Fees	\$100	\$100
4023 · Insurance Rebate	\$0	\$0
4027 · Road Maintenance Tax Income 1/4%	\$40,000	\$41,500
4028 · Sales Tax Property Rebate 1/4%	\$40,000	\$41,500
4050 · Grant Revenue	\$0	\$0
4055 · Bell County Crossing Guard Allocation	\$2,000	\$2,000
Total Income	\$1,170,000	\$1,154,600
Expense		
10000 · Personnel and Support		
10100 · General Fund Salaries	\$209,700	\$223,600
10200 · TMRS - Admin	\$24,400	\$29,200
10300 · Health Plan Insurance - Admin	\$16,500	\$16,500
10400 · Payroll Taxes - Admin	\$16,100	\$14,000
10500 · Personnel Training	\$2,000	\$2,000
Total 10000 · Personnel and Support	\$268,700	\$285,300

20000 · Police Department		
20100 · Police Department Salaries	\$290,900	\$299,800
20110 · Police Overtime Pay	\$3,000	\$1,500
20150 · PD Education & Certification Pay	\$4,900	\$4,700
20200 · TMRS - Police	\$34,600	\$39,100
20300 · Health Plan Insurance - Police	\$51,600	\$49,500
20400 · Payroll Taxes - Police	\$22,300	\$22,900
20500 · Police Training-Off. Ed Fund	\$3,000	\$2,000
20600 · PD Office Supplies	\$4,000	\$3,000
20650 · PD Technology	\$3,000	\$2,000
20700 · PD Communications	\$7,200	\$7,900
20800 · Dues and Subscriptions - Police	\$2,800	\$4,500
20900 · Fuel - Police Department	\$19,000	\$22,000
21000 · Police Equip-Vehicle Rep-Maintenance	\$8,000	\$10,000
21100 · Tactical Sup.-Equip Purchase	\$15,000	\$5,000
21200 · Uniform Purchase	\$2,000	\$2,000
21300 · Police Building Rep-Maintenance	\$1,000	\$1,000
21400 · Police K9	\$0.00	\$400
Total 20000 · Police Department	\$472,300	\$478,000
30000 · Animal Control		
30100 · Animal Control Annual Salary	\$13,300	\$13,100
30300 · Supplies/Equipment	\$500	\$500
30400 · Payroll Taxes - Animal Control	\$1,000	\$1,000
30500 · Animal Control (Dogs to Temple)	\$1,000	\$1,500
30900 · Fuel - Animal Control	\$700	\$700
Total 30000 · Animal Control	\$16,500	\$16,800
40000 · Administrative		
40100 · Postage	\$1,700	\$2,400
40200 · Telephone	\$3,800	\$5,500
40300 · Office Supplies	\$5,500	\$3,600
40400 · Copy Machine Lease	\$4,000	\$2,400
40500 · Pest Control	\$800	\$800
40600 · Public Notifications	\$1,300	\$800
40700 · Election Expense	\$200	\$2,000
40800 · Dues & Subscriptions	\$2,300	\$2,300
40900 · Computers - Office	\$4,000	\$500
40950 · Tech Support/Website	2,500	\$2,500

41000 · Tax Collection Expense	\$6,200	\$6,800
41100 · Janitorial	\$2,200	\$2,200
41200 · Miscellaneous	\$1,000	\$1,000
41300 · Bank Charges	\$1,200	\$1,700
Total 40000 · Administrative	\$36,700	\$34,500
50000 · Municipal Court		
50100 · Municipal Court Salaries	\$52,100	\$53,900
50150 · City Attorney	\$5,000	\$5,000
50200 · TMRS - Court	\$5,100	\$5,800
50300 · Health Plan Insurance - Court	\$8,000	\$8,300
50400 · Payroll Taxes - Court	\$4,000	\$4,100
50500 · Court Personnel Training	\$1,500	\$1,500
50600 · Court Costs	\$2,500	\$1,500
50700 · Correctional Institution Fees	\$100	\$100
50800 · State Criminal Costs and Fees	\$115,000	\$98,600
Total 50000 · Municipal Court	\$193,300	\$178,800
60000 · Professional Team		
60100 · Engineering Fees	\$4,000	\$4,000
60200 · Legal Fees	\$2,500	\$1,000
60300 · Accounting Fees	\$20,000	\$10,000
60400 · Ordinance Publishing	\$2,000	\$3,000
60500 · Information Technology	\$6,500	\$6,500
60600 · Hazard/WC Insurance	\$31,000	\$38,200
60700 · Inspection Fees	\$500	\$500
Total 60000 · Professional Team	\$66,500	\$63,200
70000 · City Infrastructure		
70100 · Street Repair	\$15,000	\$10,000
70200 · Utilities	\$34,000	\$28,000
70300 · Diesel/Fuel	\$5,000	\$5,000
70400 · Supplies	\$14,000	\$16,000
70500 · Repairs and Maintenance	\$10,000	\$6,000
70600 · Repairs and Maintenance - Equip	\$5,000	\$4,000
70700 · Grant Expenses	\$0	\$0
70800 –Demolition	\$9,000	\$5,000
Total 70000 · City Infrastructure	\$92,000	\$74,000
80000 · Debt		
80501 · Debt Service-Police Car-Interest		
80500 · Debt Service-Police Car-Principle	\$0	\$0
Total 80000 · Debt	\$0	\$0

90000 · Considerations			
	90700 · School Crossing Guard Program	\$2,000	\$2,000
	90100 · Bell County Health District	\$4,000	\$4,000
	90400 · Fire Department Consideration	\$15,000	\$15,000
	90500 · City Wide Clean up	\$1,000	\$1,000
	90800 · Park	\$2,000	\$2,000
	Total 90000 · Considerations	\$24,000	\$24,000
	Total Expense	\$1,170,000	\$1,154,600
Net Income		\$0.00	\$0.00

Water/Sewer Line Item

Line Items	FY 2016-17 Budget	FY 2017-18 Proposed Budget
Income		
4000 · Water Revenue	\$490,000	\$520,000
4000.1 · Bulk Water	\$100	\$100
4001 · Sewer Revenue	\$255,000	\$270,000
4002 · Garbage Revenues	\$100,000	\$106,000
4003 · Sales Tax for Garbage Revenues	\$8,200	\$8,800
4005 · Franchise Fee (Comm garbage)	\$5,000	\$5,200
4006 · Taps	\$35,000	\$14,000
4007 · Penalties Revenue	\$37,000	\$45,000
4011 · Interest Income	\$50	\$700
4014 · Voluntary Fire Donation	\$250	\$200
4016 · Drainage Fee Revenue	\$18,000	\$21,000
4205 · Misc. Income	\$100	\$100
4400 · Capital Recovery Fee	\$25,000	\$10,000
4800 · Temple Annual Contract Reimburse	\$0	\$0
Total Income	\$973,700	\$1,001,100
Expense		
10000 · Personnel and Support		
10050 · Systems Mngmt-H2O Management	\$127,800	\$131,700
10100 · Water/Sewer Salaries	\$119,500	\$124,500
10200 · Texas Muni Retirement Expense	\$14,600	\$16,200
10300 · Employee Health Insurance	\$15,900	\$14,200
10400 · Payroll Taxes - FICA/MC	\$8,800	\$9,500
Total 10000 · Personnel and Support	\$286,600	\$296,100
20000 · Water System		
20100 · Purchased Water	\$210,000	\$230,000
20200 · Meter Purchases	\$10,000	\$7,000
20300 · Commercial Meter Purchases	\$7,000	\$5,000
20400 · Line Replacement Projects		
20401 · Elm Creek	\$10,000	\$0
20400 · Line Replacement Projects - Other	\$25,000	\$15,000

Total 20400 · Line Replacement Projects	\$35,000	\$15,000
20450 · Line Repairs and Maintenance	\$20,000	\$25,000
20550 · Water Plant Repair & Maintenance		
20551 Chlorine- Water Plant R&M	\$750	\$750
20552 Repairs- Water Plant R&M	\$25,000	\$25,000
20550 · Water Plant Repair & Maintenance - Other	\$0	\$0
Total 20550 · Water Plant Repair & Maintenance	\$25,750	\$25,750
20575 Well Plant R&M		
20576 Chlorine Well Plant R&M	\$750	\$750
20577 Repairs Well Plant R&M	\$5,000	\$5,000
Total 20575 Well Plant R&M	\$5,750	\$5,750
20600 · Electricity - Water System	\$20,000	\$20,000
20700 Water Testing	\$6,000	\$10,000
Total 20000 · Water System	\$339,500	\$343,500
30000 · Sewer System		
30100 · Sludge Removal	\$10,000	\$20,000
30200 · Telephone - Sewer Plant	\$2,000	\$2,300
30400 · Line Replacement Projects	\$15,000	\$10,000
30450 · Line Repairs and Maintenance	\$5,000	\$5,000
30550 · Sewer Plant Repair & Maintenance	\$20,000	\$21,000
30551 Chlorine/Chemicals Sewer	\$5,000	\$7,000
30575 Sewer Plant Testing	\$10,000	\$10,000
30600 · Electricity - Sewer System	\$15,000	\$12,500
Total 30000 · Sewer System	\$82,000	\$87,800
40000 · Administrative		
40100 · Postage	\$5,500	\$3,500
40200 · Answering Service	\$1,100	\$1,100
40300 · Office Supplies	\$1,500	\$1,500
40700 · Voluntary Fire Donation-Expense	\$250	\$200
40800 · State Association Dues	\$4,300	\$4,600
40900 · Computers/Software	\$3,000	\$1,500
41200 · Miscellaneous Expense	\$500	\$500
41300 · Bank Charges	\$100	\$0
Total 40000 · Administrative	\$16,250	\$12,900
50000 · Garbage		

50100 · Garbage Collection Fee	\$100,000	\$105,000
50200 · Sales Tax-Garbage Collection	\$8,200	\$8,800
Total 50000 · Garbage	\$108,200	\$113,800
60000 · Professional Team		
60300 Accounting Fees	\$0	\$10,000
60100 · Engineering Fees	\$45,000	\$5,000
60200 · Legal Fees	\$500	\$500
Total 60000 · Professional Team	\$45,500	\$15,500
70000 · Business Equipment		
70500 · Automobile Repairs & Maintenance	\$1,500	\$0
Total 70000 · Business Equipment	\$1,500	\$0
80000 · Debt		
80850 2017 C/O Debt Service	\$37,500	\$45,100
80100 · Bad Checks	\$3,500	\$4,200
80500 · IH 35 S Bore Loan	\$31,000	\$27,600
Total 80000 · Debt	\$72,050	\$76,900
90000 · Drainage		
90100 · Drainage Fee Expense	\$18,000	\$18,000
Total 90000 · Drainage	\$18,000	\$18,000
Total Expense	\$969,600	\$964,500
Net Income	\$4,100	\$36,600

Capital Outlays for FY 2017-18

Water Well (TWDB)	<u>\$2,100,000</u>
Total	\$2,100,000

Interest & Sinking- 2013 Certificates of Obligation

Debt Levy- Property Taxes	\$125,880
Debt Service Due FY 17-18	(\$125,880)

