

Town of Bartonville, Texas Annual Budget FY 2016-2017



Presented by:

Bill Scherer, Mayor
Stacey Almond, Town Administrator
Tammy Dixon, Town Secretary

1941 E. Jeter Road
Bartonville, Texas 76226
817-693-5280



TOWN OF BARTONVILLE
FISCAL YEAR 2016-2017 BUDGET

This budget will raise more total property taxes than last year's budget by \$76,801 which is a 14.01 percent increase from last year's budget, and of that amount \$22,696 is tax revenue to be raised from new property added to the tax roll this year.

*This page is included to comply with the Local Government Code Section 102.005, Subsection (b)
The Town's tax rate is remaining at \$0.19294*

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WWW.TOWNOFBARTONVILLE.COM

TOWN OF BARTONVILLE, TEXAS

ELECTED OFFICIALS

Mayor	Bill Scherer
Mayor Pro Tem	Jaclyn Carrington
Councilmember Place 1	Jeff Traylor
Councilmember Place 3	Clay Sams
Councilmember Place 4	Jim Murphy
Councilmember Place 5	Jim Langford

APPOINTED OFFICIALS

Town Administrator	Stacey Almond
Town Attorney	Ed Voss
Town Secretary	Tammy Dixon

BOARDS AND COMMISSIONS

Planning & Zoning Commission	Board of Adjustment
Community Development Corporation	Crime Control & Prevention District



*Preserving the Past,
Preparing for the Future*

Town of Bartonville

2016-2017

Budget Overview

COMMUNITY PROFILE AND GENERAL INFORMATION

With its unique location just north of the Dallas/Fort Worth Metro area and its easy access to the DFW Airport, Bartonville provides a pleasant residential setting with a rural atmosphere. Bartonville remains rural while providing convenient connectivity to amenities and jobs throughout the Metroplex. Bartonville is a Type A General Law City and operates under the Mayor-Council form of Government. The elected body is made up of a Mayor and five council members elected by place. Terms of office for all Council members and the Mayor are two year staggered terms. The Town Administrator is directly responsible to the Town Council and is responsible for the daily operations of the Town and implementing Town Council policy.

FINANCIAL STRUCTURE

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use and balances, of the Town's expendable financial resources and related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's governmental funds:

General Fund:

The General Fund is used to account for all revenues and expenditures not accounted for in other funds and is the principal fund for the Town. The General Fund, which is used to account for resources associated with core government services, is primarily supported by the ad valorem tax, general sales tax, franchise taxes, license and permit fees, and municipal court fines. All the programs included in the budget are justified, efficient, and serve the basic needs of the community.

Special Revenue Funds:

The Bartonville Community Development Corporation (Type B) was established to account for ½ cent sales tax increase approved by voters in May 2004 for the purpose of promoting economic development within the Town and the State of Texas in order to

eliminate unemployment and underemployment, to promote and encourage new and expanded business development, and to promote the public welfare of the Town by developing, implementing, providing, and financing projects under the Development Corporation Act of 1979.

Debt Services Fund:

The Debt Services Fund is used to account for the financial resources to be used for the payment of principal, interest and related cost on general and contractual obligation bonds.

Capital Projects Fund:

The Capital Project Fund is used to account for financial resources to be used for the acquisition and construction of major capital facilities and equipment. Financing is provided primarily by the sale of general obligation and contractual obligation bonds.

Vehicle Replacement Fund:

In 2013, the Town established a vehicle replacement policy and fund to set for the vehicle replacement criteria and to budget funds to replace old vehicle. The concept behind the policy and fun includes annual transfers from the General Fund to the Vehicle Replacement Fund to prepare the Town for the future expense of replacing older vehicles. The following chart list the Towns Police vehicles, the mileage of each vehicle, the general replacement criteria, estimated replacement costs, and annual desired contribution to the VRF for each vehicle. (The list does not include a 2011 Ford Expedition which was recently removed from the Police Fleet. This vehicle will be sold in the immediate future.)

Vehicle	Current Mileage (as of Sept 2016)	VRF Replacement Criteria		Estimated Replacement Cost of Vehicle and Equipment	Estimated Annual VRF Contribution
		Years	Mileage		
2012 Chevy Tahoe	85,776	5	120,000	45,000	5,000
2013 Chevy Tahoe	15,849	5	120,000	45,000	5,000
2016 Chevy Tahoe	0	5	120,000	45,000	5,000
Total VRF					15,000

Basis for Accounting and Budgeting

Government funds follow the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the account period in which they become both measurable and available to finance expenditures of the fiscal period. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The Comprehensive Annual Financial Report shows the status of the Town’s finances on the basis of “Generally Accepted Accounting Principles” (GAAP). The Town prepares its budget on the GAAP basis. The modified accrual basis of accounting is used for all the governmental and fund type budgets.

Balanced Budget:

It is the policy of the Town to prepare a balanced budget. A balanced budget is one where the proposed expenses are less than or equal to the estimated revenues. A balanced budget may also include situations where the Council approved the use of reserved of the fund balance to offset the revenue shortfall. If, during the year, the revenues received or expected to be received will be less than estimated the Mayor or Town Administrator will recommend a revised or amended expense appropriation for Council approval that will again balance the budget.

REVENUE SOURCES

The following information is a general description of the major revenue sources for the Town of Bartonville’s major operating funds and the assumption used to project those revenues for this budget. Most projected revenues are based on assumptions of historical data with increases and decreases associated with economic and rate changes.

General Fund:

Ad Valorem taxes – Ad Valorem taxes comprise about **49%** of the estimated General Fund Revenue for FY 2016. This includes current and delinquent tax payments as well as penalties and interest. The Town’s ad valorem tax rate is calculated based on the certified appraisal rolls provided by the Denton Central Appraisal District (DCAD).

A combined tax rate is adopted each year by the Bartonville Town Council (a) for the use and support of the Town’s General Fund (referred to as the maintenance and operations rate) and (b) to finance the Town’s Debt Service Fund (referred to as interest and sinking fund) for payment of annual principal and interest due to outstanding general

indebtedness. **Note: The Town of Bartonville does not currently have any debt pledged to I&S; funds are being placed in the interest and sinking account for Tax Notes, Series 2015. **

Below is a table of the trends in assessed values, tax rates, ad valorem taxes, total collection rates and percentage increase/decrease.

Year ending Sept 30	Assessed Value of Taxable Property	Tax Rate	Operations and Maintenance	Debt	Delinquent and Penalty	Total Collection	% Increase/Decrease
2007	196,743,402	.19294	\$168,651	\$174,141	\$4484	\$347,276	7.2%
2008	230,185,549	.19294	\$203,121	\$176,574	\$5451	\$385,146	10.9%
2009	227,828,040	.19294	\$270,155	\$173,965	\$6521	\$450,641	17.0%
2010	234,009,822	.19294	\$276,864	\$162,707	\$4748	\$444,319	(1.4%)
2011	246,922,023	.19294	\$287,246	\$164,252	\$5026	\$456,524	2.74%
2012	248,528,888	.19294	\$255,012	\$215,471	\$5654	\$476,137	4.29%
2013	248,198,638	.19294	\$471,968	0.00	\$6200	\$478,168	.426%
2014	263,666,333	.19294	\$503,631	0.00	\$5700	\$509,331	6.51%
2015	255,717,641	.19294	\$555,627	0.00	\$5500	\$561,127	10.16%
2016	284,471,222	.19294	\$624,803	0.00	\$4500	\$629,303	14.01%

Ad Valorem taxes are billed October 1 of every year and are due on or before January 31 of the next calendar year. Projections for delinquent tax revenues are those collected after January 31 and are based on conservative prior years' experience, as well as interest and penalties on delinquent ad valorem taxes.

Sales tax- The Town's 1% share of all local taxable sales is remitted by merchants to the State Comptroller's Office and then distributed to the Town on a monthly basis. This represents approximately **23%** of total revenue for the General Fund. Our economic outlook is conservative for the upcoming fiscal year. We are projecting an increase in sales tax due to the economic growth in town.

Utility Franchise Fees- A percentage of local gross receipts remitted to the Town by each privately owned utility (electric, telephone, gas, waste and recycling collection, and cable) providing services to Bartonville citizens for their use of the Town's right-of-way. This can be the right-of-way used by the companies for their utility lines or the use of the streets for their vehicles. Revenues are based on terms of a franchise agreement between the Town and the utility. The majority of franchise revenue is based on a percentage of gross revenue from the utilities. This fee totals an estimated **13%** of General Fund revenues.

Permits, Licenses and Inspections – This includes construction permit fees, electrical, mechanical and plumbing licenses and other licenses and permits. This revenue source makes up approximately **6%** of General Fund revenues for fiscal year 2014.

Municipal Court Fines – This includes fines levied for misdemeanor offenses occurring within the Town. This revenue source makes up approximately **5%** of General Fund revenues for fiscal year 2014.

Special Revenue Funds

Street Fund – On May 7, 2016, the voters approved increasing the dedicated sales and use tax for street maintenance from $\frac{1}{4}$ % to $\frac{1}{2}$ %. The increase will take effect on October 1, 2016. The Street Maintenance Fund provides for maintenance of streets including resurfacing, concrete repair, crack-seal, and surface sealing of residential and arterial roadways. The dedicated sales and use tax is remitted by merchants to the State Comptroller's Office and then distributed to the Town on a monthly basis.

Bartonville Community Development Corporation – On May 7, 2016, the voters approved decreasing the dedicated sales and use tax for the Community Development from $\frac{1}{2}$ % to $\frac{1}{4}$ %. The decrease will take effect on October 1, 2016. These funds are transferred to the Bartonville Community Development Corporation. These funds can only be used for authorized categories under Section 4B of the Development Corporation Act. The dedicated sales and use tax is remitted by merchants to the State Comptroller's Office and then distributed to the Town on a monthly basis.

Municipal Court Security Fee - This fee is the collection of \$3 from defendants convicted of a misdemeanor offence. Funds can only be used for purposes that provide security for the operations of the municipal court. Projections are based on traffic citation estimates.

Municipal Court Technology Fee - This fee is the collection of \$4 from defendants convicted of a misdemeanor offence. Funds can only be used for the purpose that provides or maintain technological enhancements for the operation of the municipal court. Projections are based on traffic citation estimates.

BUDGETARY SYSTEM AND PROCESS

The Texas Local Government Code required the Budget Officer to prepare a municipal budget to cover the proposed expenditures of the municipal government for the succeeding year. Per state law, the Mayor of a municipality serves as the budget officer for the governing body. The budget officer shall itemize the budget to allow as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar

purposes made for the preceding year. The budget must show as definitely as possible each of the projects for which expenditures are set up in the budget and the estimated amount of money carried in the budget for each project.

The budget must contain a complete financial stat of the municipality that shows:

1. The outstanding obligations of the municipality;
2. The cash on hand to the credit of each fund;
3. The funds received from all sources during the preceding year;
4. The funds available from all sources during the ensuing year;
5. The estimated revenue available to cover the proposed budget; and
6. The estimated tax rate required to cover proposed budget.

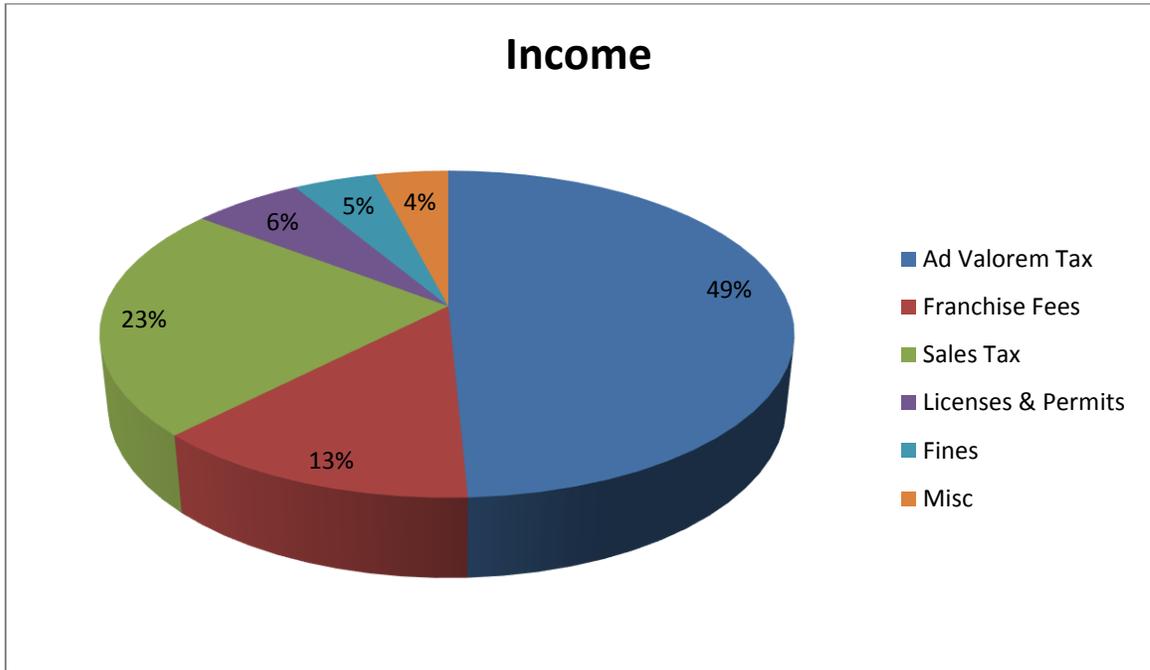
As part of the general government budget presentation, there is also a simultaneous preparation of a budget for the Bartonville Community Development Corporations (Type B). Due to their separate legal status, the respective board must approve their budget, which is then sent to the Town Council for final approval and appropriation.

Following adoption of the budget by the Town Council, the Town Administrator and department heads monitor expenditures and revenues throughout the year to ensure that the integrity of the budget is maintained.

GENERAL FUND

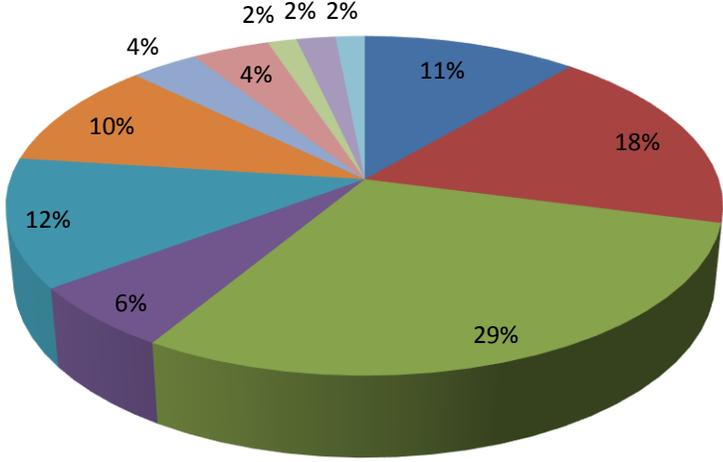
The General Fund is a Governmental Fund which means that is generally used to account for tax-supported activities. The General Fun is used to account for all revenues and expenditures not accounted for in other funds. It receives a greater variety and amount of taxes and other revenues and finances a wider range of governmental activities than other funds. The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

Where does the money come from?



Where does the money go?

Expenses



- Admin Expenses
- Admin Staff
- Police Officers
- Police Expenses
- Grants
- Debt
- Court
- Legal
- Engineering
- Utilities



**Town of Bartonville
Fiscal Year 2016-17 Budget
Consolidated Statement**

	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Amended FY 2015-16	Year to Date FY 2015-16	Adopted Budget FY 2016-17
General Fund						
Revenues	\$ 1,107,165	\$ 1,070,912	\$ 1,668,174	\$ 1,392,120	\$ 1,269,026	\$ 1,293,703
Expenditures	876,855	868,170	898,034	1,315,705	1,272,495	1,293,703
Net Revenues Over (Under) Expenditures	230,310	202,742	770,140	76,415	(3,468)	-
Ending Fund Balance	230,310	202,742	770,140	76,415	(3,468)	-
Wastewater Fund						
Revenues	31,532	31,532	36,646	34,198	37,266	34,198
Expenditures	29,738	32,010	32,014	32,788	39,051	32,788
Net Revenues Over (Under) Expenditures	1,794	(478)	4,632	1,410	(1,785)	1,410
Ending Fund Balance	1,794	(478)	4,632	1,410	(1,785)	1,410



**Town of Bartonville
Fiscal Year 2016-17 Budget
Consolidated Statement**

	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Amended FY 2015-16	Year to Date FY 2015-16	Adopted Budget FY 2016-17
Capital Improvements Fund						
Revenues	1,045,471	145	113,821	77,200	90,979	200
Expenditures	762,000	2,900	3,979	38,626	14,442	174,000
Net Revenues Over (Under) Expenditures	283,471	(2,755)	109,842	38,574	76,537	(173,800)
Ending Fund Balance	283,471	(2,755)	109,842	38,574	76,537	(173,800)
Street Maintenance Fund						
Revenues	6,275	243,854	675,545	230,600	236,773	310,200
Expenditures	59,587	234,795	64,162	816,287	806,193	250,000
Net Revenues Over (Under) Expenditures	(53,312)	9,059	611,383	(585,687)	(569,420)	60,200
Ending Fund Balance	(53,312)	9,059	611,383	(585,687)	(569,420)	60,200
Vehicle Replacement Fund						
Revenues	-	4,050	19,463	12,400	12,400	16,400
Expenditures	-	-	-	1,800	1,800	48,800
Net Revenues Over (Under) Expenditures	-	4,050	19,463	10,600	10,600	(32,400)
Ending Fund Balance	-	4,050	19,463	10,600	10,600	(32,400)



**Town of Bartonville
Fiscal Year 2016-17
Summary of Revenues**

	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Amended Budget FY 2015-16	Year to Date FY 2015-16	Adopted Budget FY 2016-17
General Fund (includes Court)						
Administration	\$ 1,107,165	\$ 1,070,912	\$ 1,668,174	\$ 1,392,120	\$ 1,269,026	\$ 1,293,703
Public Safety						
General Fund Totals	1,107,165	1,070,912	1,668,174	1,392,120	1,269,026	1,293,703
Wastewater Fund	31,532	31,532	36,646	34,198	37,266	34,198
Capital Projects Fund	1,045,471	145	113,821	77,200	90,979	200
Street Maintenance Fund	6,275	243,854	675,545	230,600	236,773	300,200
Vehicle Replacement Fund	-	4,050	19,463	12,400	12,400	16,400
Totals	\$ 2,190,443	\$ 1,350,493	\$ 2,513,649	\$ 1,746,518	\$ 1,646,444	\$ 1,644,701



**Town of Bartonville
Fiscal Year 2016-17 Budget
Summary of Expenditures**

	Actual FY 2012-13	Actual FY 2013-14	Amended Budget FY 2014-15	Amended Budget FY 2015-16	Year to Date FY 2015-16	Adopted Budget FY 2016-17
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General Fund						
Administration	\$ 422,950	\$ 411,857	\$ 560,235	\$ 881,910	\$ 856,262	\$ 868,849
Public Safety	453,905	456,313	337,799	433,795	416,233	424,854
General Fund Totals	876,855	868,170	898,034	1,315,705	1,272,495	1,293,703
Wastewater Fund	29,738	32,010	32,014	32,788	39,051	32,788
Capital Projects Fund	762,000	2,900	3,979	38,626	14,442	174,000
Street Maintenance Fund	59,587	234,795	64,162	816,287	806,193	250,000
Vehicle Replacement Fund	-	-	-	1,800	1,800	48,800
Totals	\$ 1,728,180	\$ 1,137,875	\$ 998,189	\$ 2,205,206	\$ 2,133,981	\$ 1,799,291



**Town of Bartonville
Fiscal Year 2016-17 Budget
General Fund Summary
Fund Balance / Reserves**

	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Amended Budget FY 2015-16	Year to Date FY 2015-16	Adopted Budget FY 2016-17
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GENERAL FUND

REVENUES:

Taxes

Property (current)	\$ 372,644	\$ 475,562	\$ 503,127	\$ 555,628	\$ 553,778	\$ 624,803
Debt Collection	\$ 106,871	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Note - Series 2015	\$ -	\$ -	\$ 520,175		\$ -	\$ -
TOB/CTWSC Agreement	\$ -	\$ -	\$ -	174,113	\$ -	\$ -
Property (delinquent)	6,440	6,200	5,135	5,500	4,099	5,500
Sales & Use	108,390	198,050	226,000	270,000	302,636	300,000
Franchise Fees	159,948	176,500	182,658	163,500	160,896	168,500
Licenses, Fees & Permits	83,409	68,059	97,074	114,120	128,577	78,500
Fines, Warrants & Seizures	69,403	65,000	51,889	56,559	63,597	65,000
Miscellaneous	213,909	82,841	82,200	52,700	51,060	51,400

Total Revenues \$ 1,121,014 \$ 1,072,212 \$ 1,668,258 \$ 1,392,120 \$ 1,264,643 \$ 1,293,703

EXPENDITURES:

Current:

Administration	\$ 422,950	\$ 411,857	\$ 560,235	\$ 881,910	\$ 856,262	\$ 868,849
Public Safety	453,905	456,313	337,799	433,795	416,233	424,854

Total Expenditures \$ 876,855 \$ 868,170 \$ 898,034 \$ 1,315,705 \$ 1,272,495 \$ 1,293,703

Net Change in Fund Balance - Excess (Deficit) \$ 244,159 \$ 204,042 \$ 770,224 \$ 76,415 \$ (7,852) \$ -

FUND BALANCE RESERVE:

Total Expenditures	\$ 876,855	\$ 868,170	\$ 898,034	\$ 1,315,705	\$ 1,272,495	\$ 1,293,703
25% Target Reserve (3 months)	219,214	217,043	224,509	328,926	318,124	323,426



Town of Bartonville
 Fiscal Year 2016-2017
 Line-item Budget

	Account Description	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Amended FY 2015-16	Year to Date FY 2015-16	Adopted FY 2016-17
GENERAL FUND REVENUE							
	Tax Revenue - Current	372,644	475,562	503,127	555,628	553,778	624,803
	Debt Collection	106,871	0	0	0	0	0
	Tax Note, Series 2015	0	0	520,175	0	0	0
	Tax Revenue-Delinquent/Penalty/Int	6,440	6,200	5,135	5,500	4,099	5,500
	Sales Tax-Gen. Fund	108,390	198,050	226,000	270,000	302,636	300,000
	Beverage Tax	3,256	3,000	5,613	4,000	4,257	4,000
	Franchise Fees-Electric/Gas	99,599	105,000	118,129	105,000	100,819	110,000
	Franchise Fees-Telephone	38,361	48,000	37,897	35,000	36,878	35,000
	Franchise Fees-Water Supply	11,321	12,500	13,334	12,500	10,910	12,500
	Franchise Fees-Solid Waste	10,667	11,000	13,298	11,000	13,516	11,000
	Building Permits - Residential	23,340	14,000	35,990	38,455	40,535	22,000
	Contractors Registration Fees	11,125	11,000	9,350	7,500	11,625	9,000
	Accessory Building Permits	4,121	6,000	11,949	11,628	17,018	7,000
	Culvert Permits/Inspections	610	800	1,205	800	480	800
	Septic Permits/Inspections	6,650	9,000	11,500	9,150	9,900	6,500
	Remodel/Addition	2,145	6,000	1,353	7,978	7,979	6,000
	Pool Permits	3,250	4,000	3,250	4,000	3,900	4,000
	Adm Services/Misc	1,650	1,500	366	1,000	5,025	1,000
	Special Event Permit	100	150	135	150	50	150
	Well and Sprinkler Permits	1,220	1,200	720	2,940	3,550	1,500
	Health Food Permit	2,550	2,550	5,200	6,500	6,650	7,500
	Utility/Other Permits	6,198	7,000	7,335	5,500	5,555	6,000
	Sign and Tree Permits	400	400	400	400	575	400
	Commerical Permits	3,785	6,000	6,634	16,619	16,619	5,000
	ROW Permit	5	0	327	0	332	150
	Business Certificate of Occupancy	1,350	1,400	1,000	1,000	1,500	1,000
	Gas Well Inspection Fees	33,400	40,200	33,100	29,200	29,200	29,200
	Royalties/Other Income	166	50	1,842	1,000	73	1,000
	Zoning/Subdiv/Development Review Fees	750	3,000	7,560	7,300	7,264	6,000
	BOA Fee	450	450	1,650	900	1,600	900
	Truck Permit	200	200	275	200	50	200
	Red Tag Fees	870	800	360	500	440	500
	Court Fines & Forfeitures	69,403	65,000	51,889	56,559	63,597	65,000
	Interest Income	521	800	467	500	1,616	500
	Mowing/Demolition Fees	0	0	0	0	0	0
	CoServ Grant Funds	0	0	24,875	0	0	0
	Donations	0	0	0	0	0	0
	Insufficient Check Fee	30	100		100	0	100
	WW Overhead	0	0	1,500	1,500	1,000	1,500
	Trasfer from BCDC	0	0	3,325	5,000	5,000	5,000
	Transfer from BCCPD	0	0	0	1,000	1,000	1,000
	Transfer from Debt Fund	112,329	0	0	0	0	0
	FM Interlocal Agreement	0	30,000	0	0	0	0
	Police Seizure Funds	4,425	0	0	0	0	0
	Child Safety Fees	465	0	1,909	2,000	0	2,000
	CIP Transfer from BCDC	10,620	0	0	0	0	0
	Capital Lease	47,490	0	0	0	0	0
	TOB/CTWSC Agreement	0	0	0	174,113	0	0
	TOTAL GENERAL FUND REVENUE	1,107,165	1,070,912	1,668,174	1,392,120	1,269,026	1,293,703
GENERAL FUND EXPENDITURES							
	Administration						
	Salary & Benefits						
	Salaries - Regular Payroll	109,623	0	0	0	0	0
	Town Administrartor	0	63,892	72,110	81,200	77,784	85,312
	TA Mileage Allowance	0	0	1,744	2,100	1,282	2,100
	Court Clerk	0	9,830	20,086	27,500	20,166	30,075



Town of Bartonville
 Fiscal Year 2016-2017
 Line-item Budget

Account Description	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Amended FY 2015-16	Year to Date FY 2015-16	Adopted FY 2016-17
Town Secretary	0	55,673	74,393	72,800	74,315	76,431
Salaries - Overtime	33	0	2,144	1,000	0	0
TMRS Pay	18,516	15,731	18,548	19,445	19,047	23,906
Longevity	2,430	216	360	504	810	648
Health and Dental Insurance	46,001	26,334	22,172	16,450	16,881	18,772
Payroll Tax	0	5,726	6,568	4,000	4,065	4,500
Insurance - Property/WC/Liability	2,600	2,600	4,810	4,500	4,949	4,500
Retirement Agreement	0	0	25,000	0	0	0
Total Salary & Benefits	179,203	180,002	247,935	229,499	219,299	246,244
Supplies						
Office Supplies	2,680	2,333	3,492	4,000	2,149	4,000
Operations and Supplies	2,820	1,541	2,865	3,000	1,540	4,000
Copier and Maint/Supplies	4,023	3,970	4,789	4,000	3,988	4,000
Total Supplies	9,522	7,844	11,146	11,000	7,677	12,000
Capital						
Equipment Capital Outlay	0	0	2,400	2,400	1,581	2,400
Total Capital	0	0	2,400	2,400	1,580	2,400
Maintenance						
Building Maintenance and Repair	35,967	33,180	44,081	17,500	16,786	17,000
Computer Maintenance	9,804	4,742	11,783	12,000	8,357	27,650
Total Maintenance	45,771	37,922	55,864	29,500	25,143	44,650
Contracted Services/Other						
Copying and Printing	778	1,988	769	2,500	302	2,500
Advertising - Legal Notices	1,680	1,353	3,881	4,500	4,182	4,500
Elections	1,752	7,921	9,450	5,000	3,745	5,000
Municipal Court Expense	16,961	4,621	13,861	10,000	11,068	10,000
Postage	2,283	2,980	2,328	2,500	2,096	2,500
Codification	350	375	4,745	2,700	2,675	2,700
Records Management	0	0	5,027	5,000	2,110	5,000
Training & Travel	3,268	881	1,910	5,000	3,596	5,000
Publications & Subscriptions	288	186	226	500	1,043	1,000
Dues & Certifications	2,016	981	2,083	2,200	2,041	2,400
Utilities - Electric, Water, Phone, Etc	20,452	19,430	19,929	16,700	17,487	17,500
Bank Charges	0	0	100	100	25	100
Banners & Signs	1,167	27	1,054	13,333	14,420	15,800
Clean Up Day	7,233	8,676	8,409	10,073	10,072	10,000
Town Meetings and Events	1,464	1,633	1,634	1,700	1,759	1,800
Other Special Events	0	0	0	0	0	0
Town Attorney	72,067	60,653	77,028	42,000	42,189	45,000
Animal Control	2,400	2,400	2,300	2,700	2,400	2,700
Town Engineer	11,836	12,261	16,481	24,000	16,734	17,000
Auditor	3,500	3,500	3,500	3,500	3,500	3,500
Building Inspector	19,800	17,245	15,930	23,000	23,645	22,000
Septic Inspector	7,460	6,250	9,900	7,000	8,850	8,000
Gas Well Inspections	2,706	24,933	27,282	24,500	23,722	24,500
Gas Well Complaint Invest	0	0	123	500	0	250
Denton County Tax Office	1,531	959	89	1,500	738	1,500
Other Consulting Services	3,751	2,285	2,500	2,500	4,698	2,500
Appraisal District	3,700	4,484	3,420	3,900	3,619	3,900
Historical Marker	0	0	0	2,000	1,900	0
TCEQ Fees	10	70	140	100	50	100
Transfer to Reserve Fund	0	0	0	120,113	120,113	81,024
Transfer to CIP Fund - Town Hall Project	0	0	0	77,000	77,000	0
Transfer to Street Fund - W. Jeter Project	0	0	0	0	0	0
Transfer to I&S Fund - Tax Note	0	0	0	116,261	116,261	118,233
Economic Development Sales Tax Grants	0	0	0	29,816	29,815	97,000
LTC Property Tax Grant	0	0	8,791	47,315	50,707	50,548
Total Contracted Services	188,454	186,090	242,890	609,511	602,562	563,555
Total Expenditures - Administration	422,950	411,857	560,235	881,910	856,262	868,849



Town of Bartonville
 Fiscal Year 2016-2017
 Line-item Budget

	Account Description	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Amended FY 2015-16	Year to Date FY 2015-16	Adopted FY 2016-17
Department of Public Safety							
Salary & Benefits							
	Chief	75,762	114,625	47,385	77,000	77,000	78,166
	Sergeant	12,683	18,911	0	61,607	59,416	62,254
	2 Police Officer	167,080	156,631	125,384	97,013	94,174	99,885
	Salaries - Overtime	0	779	980	5,000	2,446	15,000
	Certification / Incentive Pay	9,692	8,169	4,439	7,200	5,400	7,200
	Longevity	972	1,260	72	288	288	594
	Health and Dental Insurance	47,949	49,861	34,962	32,833	32,707	37,604
	Payroll Taxes	0	5,940	3,610	4,300	7,204	4,992
	TMRS	33,776	35,755	19,311	25,229	26,184	30,844
	LE Liability	2,963	3,789	3,824	5,000	2,960	4,500
	Auto Liability	1,597	2,110	1,662	2,800	6,254	4,000
	Property Insurance	1,176	1,916	2,434	2,200	2,175	2,200
	Workers Comp	7,462	8,701	6,520	7,600	6,587	7,600
	Total Salary & Benefits	361,112	408,447	250,583	328,070	322,795	354,839
Supplies							
	Supplies and Operations	5,404	1,290	1,563	4,000	4,397	4,000
	Dispatch/Software Maint Agreements	2,608	2,608	2,869	4,100	3,384	4,915
	DCSO Support Contract	0	0	0	500	461	500
	Fuel Supplies	18,120	11,407	7,398	9,500	6,219	11,000
	Uniform / Apparel	5,631	335	2,269	3,500	2,185	3,500
	Total Supplies	31,762	15,640	14,099	27,850	16,646	23,915
Capital							
	Lease Purchase Payment	28,505	11,841	11,955	0	0	0
	Total Capital	28,505	11,841	11,955	0	0	0
Maintenance							
	Computer Maintenance	7,889	5,808	13,185	13,200	14,090	14,400
	Vehicle Maintenance	8,182	6,645	4,271	8,000	11,515	8,000
	Total Maintenance	16,070	12,453	17,456	21,200	25,605	22,400
Contracted Services							
	Small Equipt/Repair	3,337	1,534	3,401	8,600	1,586	2,500
	Training & Travel	6,296	1,447	487	1,000	1,472	1,000
	Dues and Memberships	976	360	640	1,000	487	1,000
	Utilities - Cellular Phones and Air Cards	4,812	3,598	3,759	4,200	3,719	4,200
	DPS - Investigations	1,035	993	544	1,000	221	1,000
	L3 Communications	0	0	24,875	0	0	0
	Motorola Solutions	0	0	0	34,000	33,702	0
	Transfer to Vehicle Replacement	0	0	10,000	10,000	10,000	14,000
	Total Contracted Services	16,456	7,932	43,706	59,800	51,187	23,700
Total Expenditures - Department of Public Safety		453,905	456,313	337,799	433,795	416,233	424,854
TOTAL GENERAL FUND EXPENDITURES		876,855	868,170	898,034	1,315,705	1,272,495	1,293,703
WASTEWATER FUND							
WASTEWATER FUND REVENUE							
	BTC Treatment Income	30,000	30,000	35,137	32,000	35,866	32,000
	Other Income - Repair/Utilites	0	0	0	688	0	688
	Overhead Expense	1,500	1,500	1,500	1,500	1,375	1,500
	Interest Income	32	32	9	10	25	10
	TOTAL WASTEWATER FUND REVENUE	31,532	31,532	36,646	34,198	37,266	34,198
WASTEWATER FUND EXPENSES							
Capital							
	Treatment UTRWD	29,652	31,660	31,691	32,000	38,898	32,000
	Utilites	380	350	327	688	153	688
	Total Capital	29,444	32,010	32,010	32,688	39,051	32,688
Maintenance							



Town of Bartonville
 Fiscal Year 2016-2017
 Line-item Budget

	Account Description	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Amended FY 2015-16	Year to Date FY 2015-16	Adopted FY 2016-17
	Repair/Maintenance	0	0	0	100	0	100
	Total Maintenance	0	0	0	100	0	100
	TOTAL WASTEWATER FUND EXPENSES	29,738	32,010	32,014	32,788	39,051	32,788
	CAPITAL PROJECTS FUND						
	CAPITAL PROJECTS FUND REVENUE						
	Proceeds from Land Sale	750,000	0	0	0	0	0
	Transfer from BCDC	145,000	0	0	0		0
	Transfer from GF - Town Hall Project	0	0	113,675	90,103	90,103	0
	CIP Interlocal Agreement	150,000	0	0	0	0	0
	Interest Income	471	145	146	200	876	200
	TOTAL CAPITAL PROJECTS FUND REVENUE	1,045,471	96,163	209,962	300,265	90,979	300,261
	CAPITAL PROJECTS FUND EXPENDITURES						
	CIP Land Purchase/Eng	390,826	0	0	0	0	0
	Office Furniture	0	0	3,979	10,000	0	0
	96 McMakin Plat and Appraisal	0	0	0	11,103	11,102	0
	Town Hall Project	0	2,900	0	17,523	3,340	174,000
	Transfer to I&S	762,000	0	0	0	0	0
	TOTAL CAPITAL PROJECTS FUND EXPENDITURES	762,000	2,900	3,979	38,626	14,442	174,000
	STREET MAINTENANCE FUND REVENUE						
	FM ILA	0	120,000	150,000	150,000	150,000	150,000
	Oil/Gas Reimburse	6,000	0	0	0	0	0
	Interest Income	275	359	399	600	1,440	200
	General Fund Transfer (W. Jeter Project)	0	93,495	470,000	0	0	0
	General Sales Tax - Streets Fund	0	30,000	55,146	80,000	85,333	150,000
	TOTAL STREET MAINTENANCE FUND REVENUE	6,275	243,854	675,545	230,600	236,773	300,200
	STREET MAINTENANCE FUND EXPENDITURES						
	12/13 Projects	59,587	0	0	0	0	0
	13/14 Projects	0	234,795		0	0	0
	14/15 Projects	0	0	64,162		0	0
	15/16 Projects (Dove Creek Culvert/Misc Patch/Slurry Seal)	0	0	0	146,287	110,856	50,000
	W. Jeter Reconstruction Project (late 2015)	0	0	0	470,000	469,980	0
	5 Year Street Maint Plan	0	0		200,000	225,357	200,000
	TOTAL STREET MAINTENANCE FUND EXPENDITURES	59,587	234,795	64,162	816,287	806,193	250,000
	VEHICLE/EQUIPMENT REPLACEMENT FUND						
	VEHICLE EQUIPMENT/REPLACEMENT FUND REVENUE						
	Transfer from General Fund (Ins. Claim)	0	0	7,063	0	0	0
	Equipment Replacement Fund (Computers)	0	0	2,400	2,400	2,400	2,400
	Vehicle Replacement Fund - Revenue	0	0	10,000	10,000	10,000	14,000
	Sale of Vehicle #1	0	4,050	0	0	0	0
	TOTAL VEHICLE REPLACEMENT FUND REVENUE	0	4,050	23,513	35,913	12,400	52,313
	VEHICLE REPLACEMENT FUND EXPENDITURES						
	Equipment Replacement (Computer)	0	0	0	1,800	1,800	1,800
	Vehicle Replacement Expense	0	0	0	0	0	47,000
	TOTAL VEHICLE REPLACEMENT FUND EXPENDITURES	0	0	0	1,800	1,800	48,800

GLOSSARY OF TERMS

Accrual Accounting: A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred

Ad Valorem Tax: A tax assess against property (land, improvements, and personal property) for the purpose of financing general operations of the Town and debt service requirements.

Appraised Value: The market value of real and personal property located in the Town as of January 1 each year, determined by the Denton Central Appraisal District (DCAD).

Appropriation: An authorization made by the Town Council that permits official to incur obligations against and to make expenditures of governmental resources. Appropriations are made for fixed amounts and are granted, in the operating budget, for a one-year period.

Appropriation Ordinance: The official enactment by the Town Council establishing the legal authority for Town officials to obligate and expend resources.

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes. The Denton County Appraisal District established property values in Bartonville.

Assessment Ratio: The ratio at which tax rate is applied to tax base. State Law currently sets the assessment ratio at 100%.

Assets: Resources owned or held by the Town, which have monetary value.

Balanced Budget: A budget where expenditures are equal to income or sometimes where expenditures are less than income. A balanced budget can include a planned draw down of fund balances.

Bond: A written promise to pay a sum of money on a specific date at a specific interest rate.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and then proposed means of financing them. The operating budget is the financial plan adopted for a single fiscal year. The proposed budgets designate the financial plan initially developed by department and present by the Town Administrator

to the Town Council for approval. The adopted budget is the plan as modified and finally approved by the body.

Budget Calendar: The schedule of dates used as a guide to complete the various steps of the budget preparation and adoption processes.

Budgetary Basis: The Town's accounting records for general governmental operations are maintained on a modified accrual basis, with the revenues recognized when they become both available and measurable and expenditures are recognized when the services or good are received and the liabilities are incurred. Accounting records for the Town's proprietary fund is maintained on an accrual basis.

Budgetary Control: The control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limitations of available appropriations of revenue.

Capital Outlay: A type of expenditures within the budget, which results in the acquisition of an asset which has a value of at least \$5,000 and a useful life of three years or more.

Current Taxes: Property taxes that are levied and due within one year.

Debt Service: The Town's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined pay schedule.

Debt Service Fund: A fund established to account for the accumulation of resources for the payment of principal and interest on long term debt. This fund may also be called Interest and Sinking Fund (I&S).

Delinquent Taxes: Taxes remaining unpaid on and after the date for which penalty for non-payment is applied.

Depreciation: (1) Expiration in service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset that is charges as an expense during a particular period.

Effective Tax Rate: The rate that will generate the same revenue as the year before. State law in Texas prescribes a formula for calculating the effective tax rate for cities. The net effect of the formula is to produce a tax rate that decrease when property values rise because of inflation and vice versa. The formula does make adjustments for newly annexed property and newly constructed property for the effective tax rate calculation; however, for notice and hearing requirements, the benefit of new growth is excluded.

Estimated Revenue: The amount of project revenues to be collected during the fiscal year.

Expenditures: Decrease in net financial resources. Expenditures include current operating expenses, which may require the present or future use of net current assets, debt service and capital outlay.

Fiscal Year: The 12-month period covered by the budget. For the Town of Bartonville, the fiscal year begins October 1 and ends September 30.

Franchise Fee: Fees levied by the Town in return for granting a privilege, which permits the continual use of public property, such as town streets, in providing their services to the citizens of the community.

Fund: An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts.

Fund Balance: The difference between a governmental fund's assets and liabilities, divided into five categories: (1) Non-spendable (2) Restricted (3) Committed (4) Assigned (5) Unassigned. Portions of the fund balance may be reserved for various purposes such as contingencies or encumbrances at the end of a fiscal year.

General Fund: The General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, license and permits, local taxes, service charges, and other types of revenue. The fund usually includes most of the basic operating services such as police, protection, public works and general administration.

General Obligation (G.O.) Debt: Money owned on interest and principal holders of the Town's general obligation bonds. The debt is supported by revenue provided for real property that is assessed through the taxation power of the local governmental unit.

Generally Accepted Accounting Principles (G.A.A.P): Detailed accounting standards and practices or as declared by the Governmental Accounting Standards Board (GASB), Financial Accounting Standards board (FASB), or various other accounting standard setting bodies.

Impact Fees: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

Infrastructure: The underlying permanent foundation or basic framework including water system, sewer system and streets.

Interest and Sinking (I&S): The component of the as valorem tax rate that funds General Obligation and Certificates of Obligation debt payments.

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

Long-term Debt: Loans and obligation with a maturity of longer than one year; usually accompanied by interest payments.

Maintenance & Operations (M&O): Represents the portion of taxes assessed for the maintenance and operations of the General Fund Services.

Operating Budget: A financial plan outlining estimated revenues and expenditures and other information for a specified period (usually a fiscal year). The “proposed budget” is the financial plan presented by the Town Administrator for consideration by the Town Council, and the “adopted budget” is the financial plan ultimately approved and authorized by the Town Council.

Ordinance: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as State statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter required less legal formality and has a lower legal status. Revenue raising measure, such as the imposition of taxes, special assessment, and service charge, universally require ordinances.

Refunding: The issuance of new debt whose proceeds are used to repay previously issued debt.

Reserve: An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

Revenue Bonds: Bonds usually sold for constructing a project that will produce revenue for the governmental entity. All or part of the produced revenue is used to pay the principle and interest of the bond.

Revised Budget: A department’s authorized budget as modified by the Town Council action, through new or decreased appropriation or appropriation transfer from contingency, or transfer from or to another department or fund.

Rollback Rate: A total tax rate that incorporates an eight percent (8%) increase above the calculated effective M&O rate, plus the I&S rate. Any rate proposed above the rollback rate is subject to taxpayer petition to “rollback: the rate to the Rollback Rate.

Special Revenue Fund: A governmental fund, which is used to account for activities in which a specific revenue source is legally restricted for a specific activity.

Tax Levy: The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Tax Rate: An amount applied to the taxable value of assessed property, expressed as cents per \$100 of assessed property.

Tax Roll: The official list of taxable property for a given tax year and the amount of taxes levied against each taxpayer.

Texas Municipal Retirement System (TMRS): An agent multiple-employer public retirement system. Bartonville provides pension benefits for all permanent employees through a joint contributory plan in the statewide Texas Municipal Retirement System.

Working Capital: The measurement of the operating liquidity of a proprietary fund by subtracting the current liabilities from the current assets.