

Town of Bartonville, Texas Annual Budget FY 2017-2018



Presented by:

Bill Scherer, Mayor
Michael Montgomery, Town Administrator
Tammy Dixon, Town Secretary

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



This budget will raise more total property taxes than last year's budget by \$53,876 which is an 8.55 percent increase from last year's budget, and of that amount \$18,573 is tax revenue to be raised from new property added to the tax roll this year.

The members of the governing body voted on the adoption of the budget on September 19, 2017 A record vote was taken with the following results:

AYES: Jeff Traylor, Jaclyn Carrington, Clay Sams, Jim Murphy
 NAYES: None
 ABSENT: Josh Phillips

The members of the governing body voted on the adoption of the tax rate on September 19, 2017. A record vote was taken with the following results:

AYES: Jeff Traylor, Jaclyn Carrington, Clay Sams, Jim Murphy
 NAYES: None
 ABSENT: Josh Phillips

Property Tax Comparison	2017-2018	2016-2017
Property Tax Rate	\$0.192940/\$100	\$0.192940/\$100
Effective Tax Rate	\$0.187498/\$100	\$0.178275/\$100
Effective Maintenance & Operation Rate	\$0.187498/\$100	\$0.178275/\$100
Rollback Tax Rate	\$0.202497/\$100	\$0.192533/\$100
Debt Rate	\$0.000000/\$100	\$0.000000/\$100

*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*

VISIT OUR WEBSITE AT:

WWW.TOWNOFBARTONVILLE.COM

TOWN OF BARTONVILLE, TEXAS

ELECTED OFFICIALS

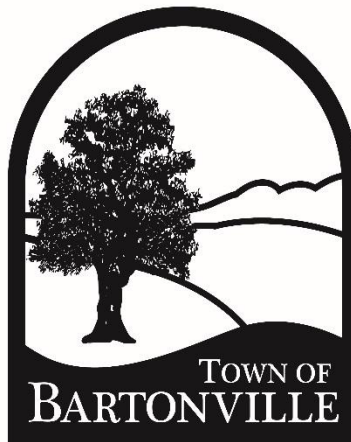
Mayor	Bill Scherer
Mayor Pro Tem/Councilmember Place 1	Jeff Traylor
Councilmember Place 2	Jaclyn Carrington
Councilmember Place 3	Clay Sams
Councilmember Place 4	Jim Murphy
Councilmember Place 5	Josh Phillips

APPOINTED OFFICIALS

Town Administrator	Michael Montgomery
Town Attorney	Ed Voss
Town Secretary	Tammy Dixon

BOARDS AND COMMISSIONS

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



Town of Bartonville

2017-2018

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 ¼ 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.

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 **50%** of the estimated General Fund Revenue for FY 2017-18. 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	\$5500	\$630,303	12.32%
2017	308,368,090	.19294	\$679,179	0.00	\$5000	\$684,179	8.55%

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 **12%** 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 **9%** of General Fund revenues for fiscal year 2017-18.

Municipal Court Fines – This includes fines levied for misdemeanor offenses occurring within the Town. This revenue source makes up approximately **4%** of General Fund revenues for fiscal year 2017-18.

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 took 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 took 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 offense. 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 offense. 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.

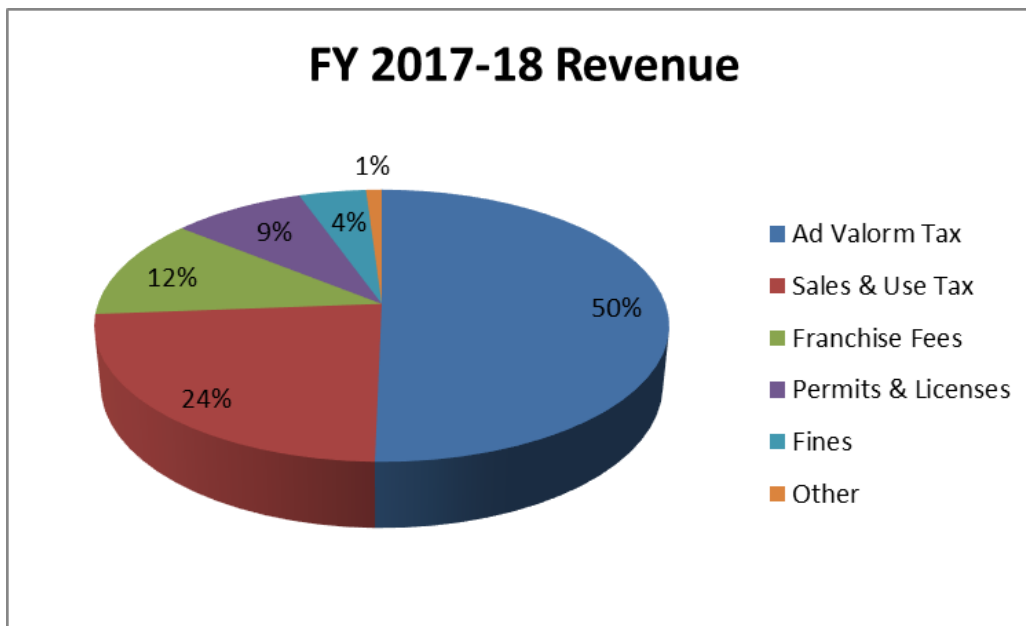
As part of the general government budget presentation, there is also a simultaneous preparation of a budget for the Bartonville Community Development Corporations (Type B). Due to their separate legal status, the respective board must approve their budget, which is then sent to the Town Council for final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

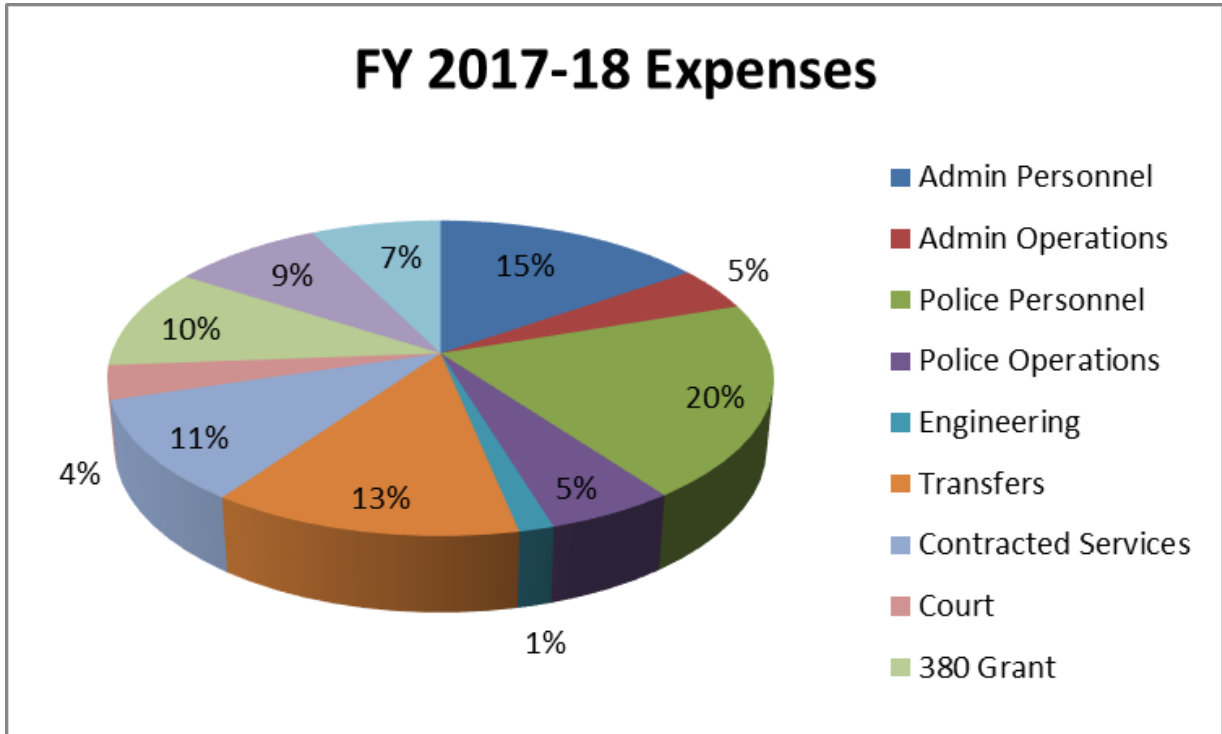
The General Fund is a Governmental Fund which means that is generally used to account for tax-supported activities. The General Fund is used to account for all revenues and expenditures not accounted for in other funds. It receives a greater variety and amount of taxes and other revenues and finances 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?



Ad Valorm Tax	\$684,179	50.32%
Sales & Use Tax	\$319,000	23.46%
Franchise Fees	\$163,500	12.03%
Permits & Licenses	\$118,900	8.75%
Fines	\$60,000	4.41%
Other	\$14,000	1.03%
FY 2017-18 Revenue	\$1,359,579	100.00%

Where does the money go?



Admin Personnel	\$207,901	15.29%
Admin Operations	\$61,400	4.52%
Police Personnel	\$272,975	20.08%
Police Operations	\$73,458	5.40%
Engineering	\$20,000	1.47%
Transfers	\$177,377	13.05%
Contracted Services	\$142,850	10.51%
Court	\$47,286	3.48%
380 Grant	\$140,000	10.30%
Debt	\$116,332	8.56%
Legal	\$100,000	7.36%
FY 2017-18 Expenses	\$1,359,579	100.00%



**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	Adopted Budget FY 2016-17	Adopted FY2017-18
General Fund						
Revenues	\$ 1,107,165	\$ 1,070,912	\$ 1,668,174	\$ 1,392,120	\$ 1,293,703	\$ 1,359,579
Expenditures	\$ 876,855	\$ 868,170	\$ 898,034	\$ 1,315,705	\$ 1,294,003	\$ 1,359,579
Net Revenues Over (Under) Expenditures	\$ 230,310	\$ 202,742	\$ 770,140	\$ 76,415	\$ (300)	\$ (0)
Fund Balance	\$ 16,201	\$ 3,700	\$ 56,037	\$ 120,706	\$ 87,056	\$ 200,000 <i>Projected</i>
Wastewater Fund						
Revenues	\$ 31,532	\$ 31,532	\$ 36,646	\$ 34,198	\$ 33,530	\$ 33,530
Expenditures	\$ 29,738	\$ 32,010	\$ 32,014	\$ 32,788	\$ 32,788	\$ 32,788
Net Revenues Over (Under) Expenditures	\$ 1,794	\$ (478)	\$ 4,632	\$ 1,410	\$ 742	\$ 742
Fund Balance	\$ 5,488	\$ 8,016	\$ 6,999	\$ 15,227	\$ 13,446	\$ 7,500



**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	Adopted Budget FY 2016-17	Adopted FY2017-18
Capital Improvements Fund						
Revenues	\$ 1,054,189	\$ 145	\$ 113,821	\$ 77,200	\$ 200	\$ 100
Expenditures	\$ 762,000	\$ 2,900	\$ 3,979	\$ 38,626	\$ 174,000	\$ 50,000
Net Revenues Over (Under) Expenditures	\$ 292,189	\$ (2,755)	\$ 109,842	\$ 38,574	\$ (173,800)	\$ (49,900)
Fund Balance	\$ 8,718	\$ 96,018	\$ 96,141	\$ 209,962	\$ 300,061	\$ 50,000
Street Maintenance Fund						
Revenues	\$ 6,275	\$ 243,854	\$ 675,545	\$ 230,600	\$ 310,200	\$ 458,472
Expenditures	\$ 59,587	\$ 234,795	\$ 64,162	\$ 816,287	\$ 250,000	\$ 560,000
Net Revenues Over (Under) Expenditures	\$ (53,312)	\$ 9,059	\$ 611,383	\$ (585,687)	\$ 60,200	\$ (101,528)
Fund Balance	\$ 11,173	\$ 2,506	\$ 41,341	\$ 633,531	\$ 270,895	\$ 113,746
Vehicle Replacement Fund						
Revenues	\$ -	\$ 4,050	\$ 19,463	\$ 12,400	\$ 16,400	\$ 39,400
Expenditures	\$ -	\$ -	\$ -	\$ 1,800	\$ 48,800	\$ 48,800
Net Revenues Over (Under) Expenditures	\$ -	\$ 4,050	\$ 19,463	\$ 10,600	\$ (32,400)	\$ -
Fund Balance	\$ -	\$ 4,050	\$ 4,050	\$ 23,513	\$ 35,913	\$ 4,000



**Town of Bartonville
Fiscal Year 2017-18 Budget
General Fund Summary
Fund Balance / Reserves**

	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted FY2017-18
GENERAL FUND BALANCE	\$16,201	\$3,700	\$56,037	\$120,706	\$87,056	\$200,000
REVENUES:						<i>Projected</i>
Taxes						
Property (current)	\$ 372,644	\$ 475,562	\$ 503,127	\$ 555,628	624,803	\$ 684,179
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	5,000	-
Sales & Use	108,390	198,050	226,000	270,000	300,000	319,000
Franchise Fees	159,948	176,500	182,658	163,500	168,500	163,500
Licenses, Fees & Permits	83,409	68,059	97,074	114,120	78,500	118,900
Fines, Warrants & Seizures	69,403	65,000	51,889	56,559	65,000	60,000
Miscellaneous	213,909	82,841	82,200	52,700	51,400	14,000
Total Revenues	\$ 1,121,014	\$ 1,072,212	\$ 1,668,258	\$ 1,392,120	\$ 1,293,203	\$ 1,359,579
EXPENDITURES:						
Current:						
Administration	\$ 422,950	\$ 411,857	\$ 560,235	\$ 881,910	\$ 869,149	\$ 1,013,146
Public Safety	453,905	456,313	337,799	433,795	424,854	346,433
Total Expenditures	\$ 876,855	\$ 868,170	\$ 898,034	\$ 1,315,705	\$ 1,294,003	\$ 1,359,579
Net Change in Fund Balance - Excess (Deficit)	\$ 244,159	\$ 204,042	\$ 770,224	\$ 76,415	\$ (800)	\$ (0)
FUND BALANCE RESERVE:					284,229	304,895
Total Expenditures	\$ 876,855	\$ 868,170	\$ 898,034	\$ 1,315,705	\$ 1,294,003	\$ 1,359,579
25% Target Reserve (3 months)	219,214	217,043	224,509	328,926	323,501	304,895
Minus 380 Grant (\$140,000)						



**Town of Bartonville
Fiscal Year 2017-18
Summary of Revenues**

	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
General Fund (includes Court)						
Administration	\$ 1,107,165	\$ 1,070,912	\$ 1,668,174	\$ 1,392,120	\$ 1,293,703	\$ 1,359,579
Public Safety						
General Fund Totals	1,107,165	1,070,912	1,668,174	1,392,120	1,293,703	1,359,579
Wastewater Fund	\$ 31,532	\$ 31,532	\$ 36,646	\$ 34,198	\$ 33,530	\$ 33,530
Capital Projects Fund	\$ 1,054,189	\$ 145	\$ 113,821	\$ 77,200	\$ 200	\$ 100
Street Maintenance Fund	\$ 6,275	\$ 243,854	\$ 675,545	\$ 230,600	\$ 300,200	\$ 458,472
Vehicle Replacement Fund	\$ -	\$ 4,050	\$ 19,463	\$ 12,400	\$ 16,400	\$ 39,400
Totals	\$ 2,199,161	\$ 1,350,493	\$ 2,513,649	\$ 1,746,518	\$ 1,644,033	\$ 1,891,081



**Town of Bartonville
Fiscal Year 2017-18 Budget
Summary of Expenditures**

	Actual FY 2012-13	Actual FY 2013-14	Amended Budget FY 2014-15	Amended Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
General Fund						
Administration	\$ 422,950	\$ 411,857	\$ 560,235	\$ 881,910	\$ 869,149	\$ 1,013,146
Public Safety	\$ 453,905	\$ 456,313	\$ 337,799	\$ 433,795	\$ 424,854	\$ 346,433
General Fund Totals	876,855	868,170	898,034	1,315,705	1,294,003	1,359,579
Wastewater Fund	\$ 29,738	\$ 32,010	\$ 32,014	\$ 32,788	\$ 32,788	\$ 32,788
Capital Projects Fund	\$ 762,000	\$ 2,900	\$ 3,979	\$ 38,626	\$ 174,000	\$ 50,000
Street Maintenance Fund	\$ 59,587	\$ 234,795	\$ 64,162	\$ 816,287	\$ 250,000	\$ 560,000
Vehicle Replacement Fund	\$ -	\$ -	\$ -	\$ 1,800	\$ 48,800	\$ 48,800
Totals	\$ 1,728,180	\$ 1,137,875	\$ 998,189	\$ 2,205,206	\$ 1,799,591	\$ 2,051,167



**Town of Bartonville
Fiscal Year 2017-18
Line-item Budget**

Per the 380 Agreement (Lantana Town Center) the Town is required to pay grants to the Developer each year in an amount equal to a certain percentage of the Town's sales tax and property tax revenues. For FY 2017-18 the amount is estimated at \$140,000 which is listed under the General Fund Expenses.

Account Description	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Amended FY 2015-16	Adopted FY 2016-17	Adopted FY 2017-18
ACCOUNT CODES						
GENERAL FUND REVENUE						
100-4002 Tax Revenue - Current	372,644	475,562	503,127	555,628	624,803	679,179
Debt Collection	106,871	0	0	0	0	0
100-4980 Tax Note, Series 2015	0	0	520,175	0	0	0
100-4003/4010 Tax Revenue-Delinquent/Penalty/Int	6,440	6,200	5,135	5,500	5,500	5,000
100-4025 Sales Tax-Gen. Fund	108,390	198,050	226,000	270,000	300,000	315,000
100-4060 Beverage Tax	3,256	3,000	5,613	4,000	4,000	4,000
100-4041 Franchise Fees-Electric/Gas	99,599	105,000	118,129	105,000	110,000	110,000
100-4042 Franchise Fees-Telephone	38,361	48,000	37,897	35,000	35,000	30,000
100-4046 Franchise Fees-Water Supply	11,321	12,500	13,334	12,500	12,500	12,500
100-4045 Franchise Fees-Solid Waste	10,667	11,000	13,298	11,000	11,000	11,000
100-4114 Building Permits - Residential	23,340	14,000	35,990	38,455	22,000	35,000
100-4105 Contractors Registration Fees	11,125	11,000	9,350	7,500	9,000	6,000
100-4101 Accessory Building Permits	4,121	6,000	11,949	11,628	7,000	7,000
100-4106 Culvert Permits/Inspections	610	800	1,205	800	800	800
100-4117 Septic Permits/Inspections	6,650	9,000	11,500	9,150	6,500	7,000
100-4113 Remodel/Addition	2,145	6,000	1,353	7,978	6,000	6,000
100-4111 Pool Permits	3,250	4,000	3,250	4,000	4,000	4,000
100-4065 Adm Services/Misc/Other	1,650	1,500	366	1,000	1,000	500
100-4119 Special Event Permit	100	150	135	150	150	50
100-4121 Well and Sprinkler Permits	1,220	1,200	720	2,940	1,500	500
100-4108 Health Food Permit	2,550	2,550	5,200	6,500	7,500	6,000
100-4109 Utility/Other Permits	6,198	7,000	7,335	5,500	6,000	3,500
100-4118 Sign and Tree Permits	400	400	400	400	400	300
100-4104 Commercial Permits	3,785	6,000	6,634	16,619	5,000	5,000
100-4115 ROW Permit	5	0	327	0	150	0
100-4103 Business Certificate of Occupancy	1,350	1,400	1,000	1,000	1,000	1,000
100-4107 Gas Well Inspection Fees	33,400	40,200	33,100	29,200	29,200	29,200
100-4116 Royalties	166	50	1,842	1,000	1,000	50
100-4122 Zoning/Subdiv/Development Review Fees	750	3,000	7,560	7,300	6,000	6,000
100-4102 BOA Fee	450	450	1,650	900	900	900
100-4120 Truck Permit	200	200	275	200	200	100
100-4112 Red Tag Fees	870	800	360	500	500	500
100-4150 Court Fines & Forfeitures	69,403	65,000	51,889	56,559	65,000	60,000
100-4250 Interest Income	521	800	467	500	500	4,000
100-4710 Mowing/Demolition Fees	0	0	0	0	0	0
100-4402 CoServ Grant Funds	0	0	24,875	0	0	0
Donations	0	0	0	0	0	0
100-4850 Insufficient Check Fee	30	100		100	100	0
160-4065 WW Overhead	0	0	1,500	1,500	1,500	1,500
800-4065 Transfer from BCDC	0	0	3,325	5,000	5,000	5,000
900-4065 Transfer from BCCPD	0	0	0	1,000	1,000	1,000
Transfer from Debt Fund	112,329	0	0	0	0	0
100-4925 FM Interlocal Agreement	0	30,000	0	0	0	0
Police Seizure Funds	4,425	0	0	0	0	0
100-4130 Child Safety Fees	465	0	1,909	2,000	2,000	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	1,293,703	1,359,579
GENERAL FUND EXPENDITURES						
Administration						
Salary & Benefits						



Town of Bartonville
Fiscal Year 2017-18
Line-item Budget

Per the 380 Agreement (Lantana Town Center) the Town is required to pay grants to the Developer each year in an amount equal to a certain percentage of the Town's sales tax and property tax revenues. For FY 2017-18 the amount is estimated at \$140,000 which is listed under the General Fund Expenses.

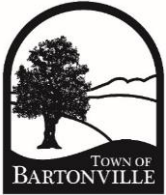
Account Description	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Amended FY 2015-16	Adopted FY 2016-17	Adopted FY 2017-18
Salaries - Regular Payroll	109,623	0	0	0	0	0
100-10-5012 Town Administrator	0	63,892	72,110	81,200	83,212	74,000
100-10-5128 TA Cell Phone Allowance					300	600
100-10-5019 TA Mileage Allowance	0	0	1,744	2,100	2,400	2,400
100-10-5015 Court Clerk	0	9,830	20,086	27,500	30,075	32,000
100-10-5013 Town Secretary	0	55,673	74,393	72,800	74,631	77,230
100-10-5002 Certification Pay					3,600	2,400
100-10-5007 Salaries - Overtime	33	0	2,144	1,000	0	0
100-10-5020 TMRS Pay	18,516	15,731	18,548	19,445	23,906	28,065
100-10-5018 Longevity	2,430	216	360	504	648	492
100-10-5025 Health and Dental Insurance	46,001	26,334	22,172	16,450	18,772	19,000
100-10-5023 Payroll Tax	0	5,726	6,568	4,000	4,500	4,500
100-10-5337 Insurance - Property/WC/Liability	2,600	2,600	4,810	4,500	4,500	4,500
Retirement Agreement	0	0	25,000	0	0	0
Total Salary & Benefits	179,203	180,002	247,935	229,499	246,544	245,187
Supplies						
100-10-5477 Office Supplies	2,680	2,333	3,492	4,000	4,000	4,000
100-10-5479 Operations and Supplies	2,820	1,541	2,865	3,000	4,000	4,000
100-10-5157 Copier and Maint/Supplies	4,023	3,970	4,789	4,000	4,000	5,000
Total Supplies	9,522	7,844	11,146	11,000	12,000	13,000
Capital						
100-10-6008 Equipment Capital Outlay	0	0	2,400	2,400	2,400	2,400
Total Capital	0	0	2,400	2,400	2,400	2,400
Maintenance						
100-10-5404 Building Maintenance and Repair	35,967	33,180	44,081	17,500	17,000	20,000
100-10-5147 Computer Maintenance/Software	9,804	4,742	11,783	12,000	27,650	26,000
Total Maintenance	45,771	37,922	55,864	29,500	44,650	46,000
Contracted Services/Other						
100-10-5158 Copying and Printing	778	1,988	769	2,500	2,500	2,500
100-10-5053 Advertising - Legal Notices	1,680	1,353	3,881	4,500	4,500	4,500
100-10-5226 Elections	1,752	7,921	9,450	5,000	5,000	5,000
100-30-5421 Municipal Court Expense	16,961	4,621	13,861	10,000	10,000	10,000
100-10-5514 Postage	2,283	2,980	2,328	2,500	2,500	3,000
100-10-5142 Codification	350	375	4,745	2,700	2,700	2,700
100-10-5601 Records Management	0	0	5,027	5,000	5,000	6,000
100-10-5717 Training & Travel	3,268	881	1,910	5,000	5,000	5,000
100-10-5537 Publications & Subscriptions	288	186	226	500	1,000	1,000
100-10-5207 Dues & Certifications	2,016	981	2,083	2,200	2,400	2,400
100-10-5725 Utilities - Electric, Water, Phone, Etc	20,452	19,430	19,929	16,700	17,500	17,500
100-10-5102 Bank Charges	0	0	100	100	100	100
100-10-5103 Banners & Signs	1,167	27	1,054	13,333	15,800	7,500
100-10-5140 Clean Up Day	7,233	8,676	8,409	10,073	10,000	10,000
100-10-5710 Town Meetings and Events	1,464	1,633	1,634	1,700	1,800	1,800
Other Special Events	0	0	0	0	0	0
100-10-5381 Town Attorney	72,067	60,653	77,028	42,000	45,000	100,000
100-10-5063 Animal Control	2,400	2,400	2,300	2,700	2,700	2,700
100-10-5230 Town Engineer	11,836	12,261	16,481	24,000	17,000	20,000
100-10-5082 Auditor	3,500	3,500	3,500	3,500	3,500	3,750
100-10-5113 Building Inspector	19,800	17,245	15,930	23,000	22,000	25,000
100-10-5630 Septic Inspector	7,460	6,250	9,900	7,000	8,000	8,000
100-10-5275 Gas Well Inspections	2,706	24,933	27,282	24,500	24,500	24,500
100-10-5276 Gas Well Complaint Invest	0	0	123	500	250	250
100-10-5162 Denton County Tax Office	1,531	959	89	1,500	1,500	1,500
100-10-5482/5513 Other Consulting Services	3,751	2,285	2,500	2,500	2,500	3,500
100-10-5080 Appraisal District	3,700	4,484	3,420	3,900	3,900	4,500



Town of Bartonville
Fiscal Year 2017-18
Line-item Budget

Per the 380 Agreement (Lantana Town Center) the Town is required to pay grants to the Developer each year in an amount equal to a certain percentage of the Town's sales tax and property tax revenues. For FY 2017-18 the amount is estimated at \$140,000 which is listed under the General Fund Expenses.

Account Description		Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Amended FY 2015-16	Adopted FY 2016-17	Adopted FY 2017-18
	Historical Marker	0	0	0	2,000	0	0
100-10-5703	TCEQ Fees	10	70	140	100	100	150
100-10-5714	Transfer to Reserve Fund	0	0	0	120,113	81,024	94,105
	Transfer to CIP Fund	0	0	0	77,000	0	0
	Transfer to Street Fund	0	0	0	0	0	83,272
100-10-5780	Transfer to I&S Fund	0	0	0	116,261	118,233	116,332
100-10-5225	Economic Development Sales Tax Grants	0	0	0	29,816	97,000	75,000
100-10-5281	LTC Property Tax Grant	0	0	8,791	47,315	50,548	65,000
	Total Contracted Services	188,454	186,090	242,890	609,511	563,555	706,559
	Total Expenditures - Administration	422,950	411,857	560,235	881,910	869,149	1,013,146
Department of Public Safety							
	Salary & Benefits						
100-20-5014	Chief	75,762	114,625	47,385	77,000	78,166	72,000
100-20-5003	Sergeant	12,683	18,911	0	61,607	62,254	0
100-20-5003	2 Police Officer	167,080	156,631	125,384	97,013	99,885	102,882
100-20-5007	Salaries - Overtime	0	779	980	5,000	15,000	10,000
100-20-5002	Certification / Incentive Pay	9,692	8,169	4,439	7,200	7,200	7,200
100-20-5018	Longevity	972	1,260	72	288	594	732
100-20-5025	Health and Dental Insurance	47,949	49,861	34,962	32,833	37,604	29,000
100-20-5023	Payroll Taxes	0	5,940	3,610	4,300	4,992	5,000
100-20-5020	TMRS	33,776	35,755	19,311	25,229	30,844	27,862
100-20-5336	LE Liability	2,963	3,789	3,824	5,000	4,500	4,500
100-20-5334	Auto Liability	1,597	2,110	1,662	2,800	4,000	4,000
100-20-5337	Property Insurance	1,176	1,916	2,434	2,200	2,200	2,200
100-20-5029	Workers Comp	7,462	8,701	6,520	7,600	7,600	7,600
	Total Salary & Benefits	361,112	408,447	250,583	328,070	354,839	272,975
	Supplies						
100-20-5479	Supplies and Operations	5,404	1,290	1,563	4,000	4,000	4,000
100-20-5204	Dispatch/Software Maint Agreements	2,608	2,608	2,869	4,100	4,915	6,758
100-20-5205	DCSO Support Contract	0	0	0	500	500	500
100-20-5264	Fuel Supplies	18,120	11,407	7,398	9,500	11,000	11,000
100-20-5726	Uniform / Apparel	5,631	335	2,269	3,500	3,500	3,500
	Total Supplies	31,762	15,640	14,099	27,850	23,915	25,758
	Capital						
100-20-5726	Lease Purchase Payment	28,505	11,841	11,955	0	0	0
	Total Capital	28,505	11,841	11,955	0	0	0
	Maintenance						
100-20-5145	Computer Maintenance	7,889	5,808	13,185	13,200	14,400	15,000
100-20-5084	Vehicle Maintenance	8,182	6,645	4,271	8,000	8,000	8,000
	Total Maintenance	16,070	12,453	17,456	21,200	22,400	23,000
	Contracted Services						
100-20-5647	Small Equipt/Repair	3,337	1,534	3,401	8,600	2,500	2,500
100-20-5717	Training & Travel	6,296	1,447	487	1,000	1,000	1,000
100-20-5208	Dues and Memberships	976	360	640	1,000	1,000	1,000
100-20-5128	Utilities - Cellular Phones and Air Cards	4,812	3,598	3,759	4,200	4,200	4,200
100-20-5172	DPS - Investigations	1,035	993	544	1,000	1,000	2,000
	L3 Communications	0	0	24,875	0	0	0
	Motorola Solutions	0	0	0	34,000	0	0
10-20-5785	Transfer to Vehicle Replacement	0	0	10,000	10,000	14,000	14,000
	Total Contracted Services	16,456	7,932	43,706	59,800	23,700	24,700
	Total Expenditures - Department of Public Safety	453,905	456,313	337,799	433,795	424,854	346,433
	TOTAL GENERAL FUND EXPENDITURES	876,855	868,170	898,034	1,315,705	1,294,003	1,359,579



Town of Bartonville
Fiscal Year 2017-18
Line-item Budget

Per the 380 Agreement (Lantana Town Center) the Town is required to pay grants to the Developer each year in an amount equal to a certain percentage of the Town's sales tax and property tax revenues. For FY 2017-18 the amount is estimated at \$140,000 which is listed under the General Fund Expenses.

Account Description		Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Amended FY 2015-16	Adopted FY 2016-17	Adopted FY 2017-18
WASTEWATER FUND BALANCE		5,488	8,016	6,999	15,227	13,446	7,500
WASTEWATER FUND REVENUE							
160-4940	BTC Treatment Income	30,000	30,000	35,137	32,000	32,000	32,000
160-4935	Other Income - Repair/Utilities	0	0	0	688	688	0
160-4735	Overhead Expense	1,500	1,500	1,500	1,500	1,500	1,500
160-4250	Interest Income	32	32	9	10	10	30
TOTAL WASTEWATER FUND REVENUE		31,532	31,532	36,646	34,198	34,198	33,530
WASTEWATER FUND EXPENSES							
Capital							
160-10-5791	Treatment UTRWD	29,652	31,660	31,691	32,000	32,000	32,000
160-10-5790	Utilities	380	350	327	688	688	688
Total Capital		29,444	32,010	32,010	32,688	32,688	32,688
Maintenance							
160-10-5789	Repair/Maintenance	0	0	0	100	100	100
Total Maintenance		0	0	0	100	100	100
TOTAL WASTEWATER FUND EXPENSES		29,738	32,010	32,014	32,788	32,788	32,788
CAPITAL PROJECTS FUND BALANCE		8,718	96,018	96,141	209,962	300,061	50,000
CAPITAL PROJECTS FUND REVENUE							
	Proceeds from Land Sale	750,000	0	0	0	0	0
	Transfer from BCDC	145,000	0	0	0	0	0
	Transfer from GF - Town Hall Project	0	0	113,675	90,103	0	0
	CIP Interlocal Agreement	150,000	0	0	0	0	0
300-4250	Interest Income	471	145	146	200	200	100
TOTAL CAPITAL PROJECTS FUND REVENUE		1,054,189	145	113,821	90,303	200	100
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	0	0
300-10-6005	Town Hall Project	0	2,900	0	17,523	174,000	0
	Transfer to Street Fund	0	0	0	0	0	50,000
	Transfer to I&S	762,000	0	0	0	0	0
TOTAL CAPITAL PROJECTS FUND EXPENDITURES		762,000	2,900	3,979	38,626	174,000	50,000
STREET MAINTENANCE FUND BALANCE		11,173	2,506	41,341	633,531	270,895	113,746
STREET MAINTENANCE FUND REVENUE							
170-4925	FM ILA	0	120,000	150,000	150,000	150,000	150,000
	Oil/Gas Reimburse	6,000	0	0	0	0	0
170-4250	Interest Income	275	359	399	600	200	200
	CIP Fund Transfer	0	0	0	0	0	50,000
	General Fund Transfer	0	93,495	470,000	0	0	83,272
170-4055	General Sales Tax - Streets Fund	0	30,000	55,146	80,000	150,000	175,000
TOTAL STREET MAINTENANCE FUND REVENUE		6,275	243,854	675,545	230,600	300,200	458,472
STREET MAINTENANCE FUND EXPENDITURES							
	12/13 Projects	59,587	0	0	0	0	0
	13/14 Projects	0	234,795	0	0	0	0
	14/15 Projects	0	0	64,162	0	0	0
170-40-5875	15/16 Projects (Dove Creek Culvert/Misc Patch/Slurry Seal)	0	0	0	146,287	50,000	60,000
	W. Jeter Reconstruction Project (late 2015)	0	0	0	470,000	0	0
170-40-5877	5 Year Street Maint Plan	0	0	0	200,000	200,000	500,000
TOTAL STREET MAINTENANCE FUND EXPENDITURES		59,587	234,795	64,162	816,287	250,000	560,000
VEHICLE/EQUIPMENT REPLACEMENT FUND BALANCE		0	4,050	4,050	23,513	35,913	4,000



Town of Bartonville
 Fiscal Year 2017-18
 Line-item Budget

Per the 380 Agreement (Lantana Town Center) the Town is required to pay grants to the Developer each year in an amount equal to a certain percentage of the Town's sales tax and property tax revenues. For FY 2017-18 the amount is estimated at \$140,000 which is listed under the General Fund Expenses.

Account Description		Actual FY 2012 13	Actual FY 2013-14	Actual FY 2014-15	Amended FY 2015-16	Adopted FY 2016-17	Adopted FY 2017-18
VEHICLE EQUIPMENT/REPLACEMENT FUND REVENUE							
	Transfer from General Fund (Ins. Claim)	0	0	7,063	0	0	0
301-4740	Equipment Replacement Fund (Computers)	0	0	2,400	2,400	2,400	2,400
301-4740	Vehicle Replacement Fund - Revenue	0	0	10,000	10,000	14,000	14,000
	Transfer from Crime Control District						23,000
	Sale of Vehicle #1	0	4,050	0	0	0	0
TOTAL VEHICLE REPLACEMENT FUND REVENUE		0	4,050	12,400	12,400	16,400	39,400
VEHICLE REPLACEMENT FUND EXPENDITURES							
301-10-5752	Equipment Replacement (Computer)	0	0	0	1,800	1,800	1,800
301-20-5752	Vehicle Replacement Expense	0	0	0	0	47,000	47,000
TOTAL VEHICLE REPLACEMENT FUND EXPENDITURES		0	0	0	1,800	48,800	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 owed 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.