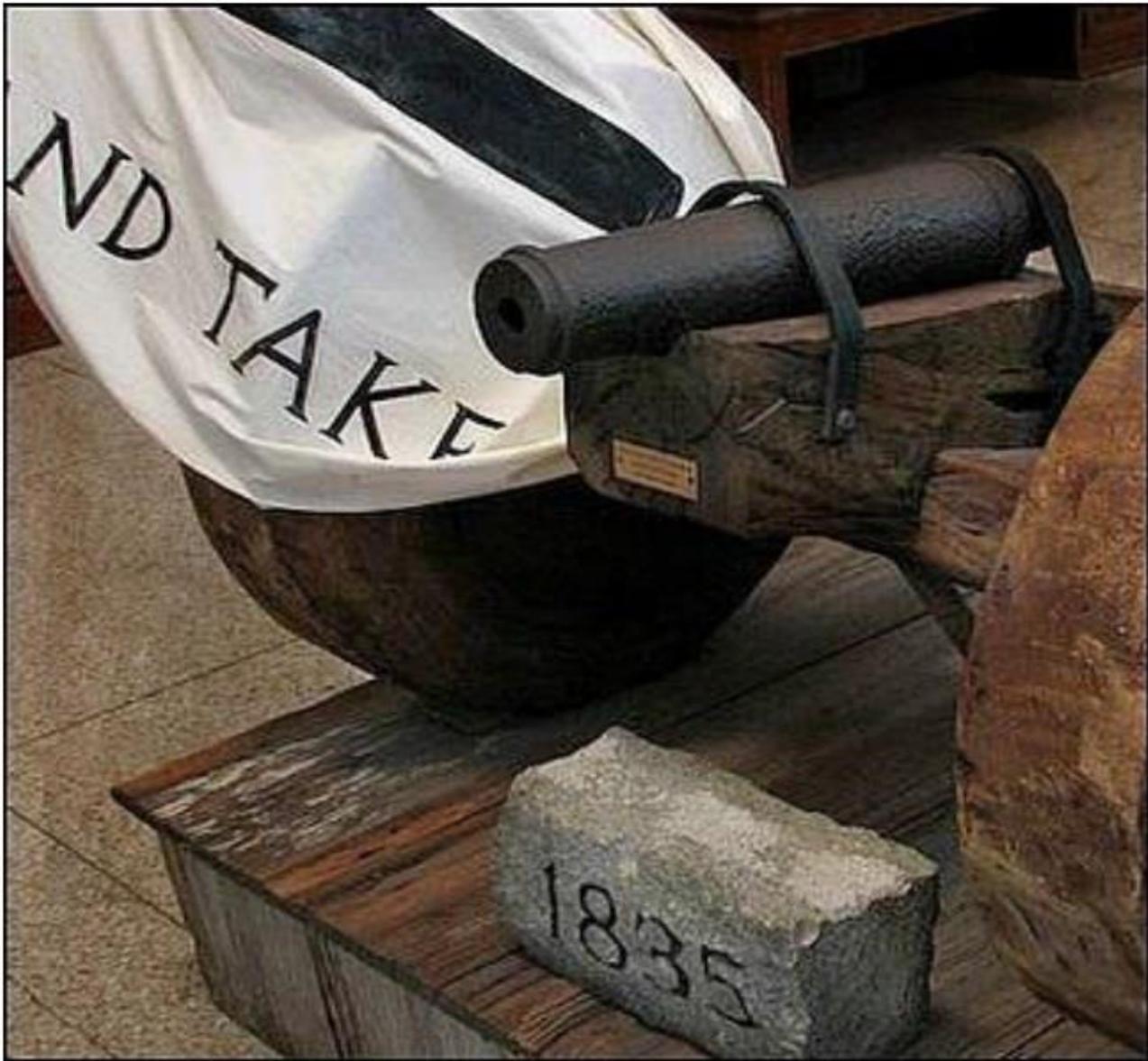


CITY OF GONZALES



2016-2017 BUDGET

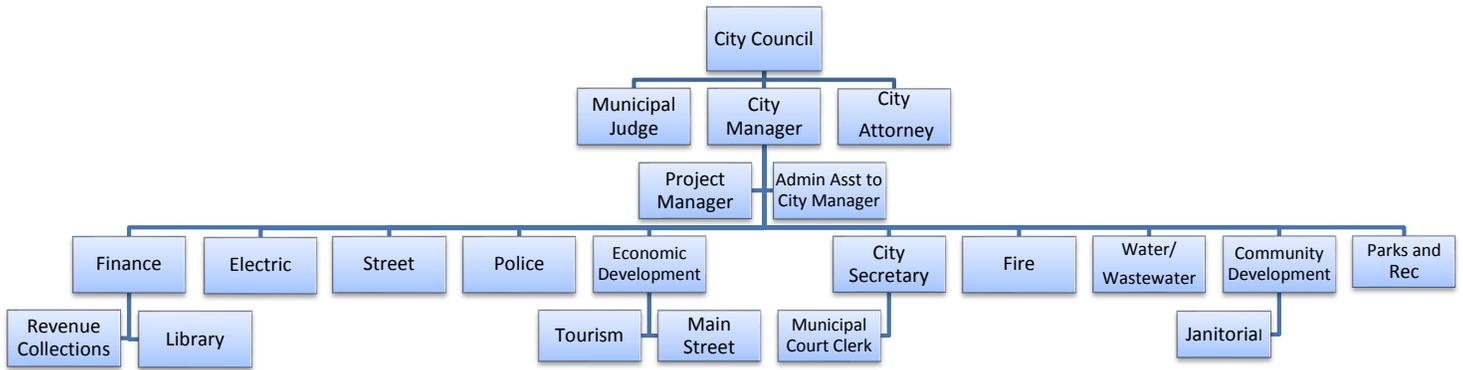
October 1, 2016 – September 30, 2017

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CITY OF GONZALES

ORGANIZATIONAL CHART



CITY OF GONZALES



820 St. Joseph Street
P.O. Drawer 547
Gonzales, Texas 78629
Phone (830) 672-2815
www.cityofgonzales.org

August 15, 2016

The Honorable Mayor and City Council
City of Gonzales
Gonzales, Texas

Madame Mayor and Members of the Council:

It is my honor to present for your consideration the 2016-2017 Annual Operating Budget for the Fiscal Year 2016-2017. All funds required to be balanced by the Charter and Texas State Law are balanced with expected revenues equaling or exceeding anticipated expenditures. Two special funds, Tourism and Economic Development, are balanced as fund balance and revenues exceed anticipated expenditures. This budget accurately represents the anticipated revenues and expenditures for the fiscal year beginning October 1, 2016.

As presented the total projected budget expects to bring in \$24,963,763 in all funds and \$24,898,200 in expenditures in all funds. The General Fund anticipates \$8,360,463 in both revenues and expenditures. The Electric Fund is projected to produce \$10,550,500 in revenues and to expend \$10,265,892. The Water Fund will collect \$2,638,100 and will expend \$2,637,500. Wastewater will have \$1,589,000 and will spend \$1,586,595. Solid Waste will generate \$713,700 in income and will spend \$713,600. The Restricted Use Funds will produce \$410,000 and will expend \$632,150. The shortfall in revenues will be made up by the fund balance in Hotel/Motel Occupancy Tax. The Economic Development Fund presents a balanced budget consisting of \$702,000 in revenue and \$702,000 in expenditures.

We have seen a decline in oil prices over the past couple of years. This has directly impacted the City's primary source of General Fund Revenue, the Sales Tax. The City's position may actually benefit from this downturn in that Sunrise Energy is in the process of permitting two wells in our City Limits. The City has several hundred acres leased to Sunrise (AvTech Oil and Gas).

We have attempted to supply the most realistic conservative projection of revenues possible. It is our hope that revenues outpace our estimates and we see a rebound in our local economy. We believe the spending projections represent the lowest possible expenditures that result in a constant level of service.

In God We Trust

This document is designed for the non-governmental reader. There are analytical graphs and charts as well as a glossary of governmental budget related terms. It is written with the desire that anyone with no governmental experience can read this document and understand the spending plan for our government for the year to come. This document includes our investment policy, budget contingency policy, and other related documents. The City's five year Capital Improvements Plan as prepared by Doucet and Associates is also part of this document.

The City Charter refers to this budget as the City Manager's budget. It is far from that. It is the result of hours of painstaking work by our Finance Department, Department Heads, City Council, and the City Manager. The Finance Director, Pam Larison, has been working on this budget for the past six months. The Department Heads have been working for approximately four months. This year all of the Department Heads have reduced their spending to a bare bones level. They have all been challenged to do more with less in 2017.

Pam Larison has again this year overseen the budget process. She has worked closely with our Department Heads to make the cuts necessary to balance the budget. She has spent long hours striving to find new and improved sources of revenues for the City. We are most fortunate to have Pam preparing our budget document with the skill and expertise of a true professional.

On behalf of the City Staff I want to thank Council for their valuable input in this document. Without your wise leadership we would be a ship adrift on the ocean. We appreciate your guidance throughout the entire budget approval process.

Regards,

A handwritten signature in black ink, appearing to read 'Allen L. Barnes', written in a cursive style.

Allen L. Barnes, CPM, ICMA-CM
City Manager
City of Gonzales, Texas

Budget Calendar* (2016-17 Fiscal Year)

<i>March 24</i>	<i>Departmental Needs- List & Costs due to City Manager</i>
<i>March 30</i>	Budget kick off meeting with departments
<i>April 5</i>	Public Hearing - Early Citizen Input
<i>May 13</i>	Departmental operating budget requests & justifications due to Finance Department
<i>May 27</i>	Finance presents total budget requests to City Manager
<i>June 1</i>	Chief appraiser certifies estimate of taxable values
<i>June 7</i>	Mid-term Public Hearing to allow early citizen input
<i>June 8</i>	City Manager begins review of budget requests with departments
<i>June 15</i>	Revised budgets due to Finance Director from departments
<i>June 24</i>	Draft for presentation to City Council presented to City Manager
<i>June 27</i>	GEDC Board Meeting with preliminary draft Budget to GEDC Board
<i>July 25</i>	GEDC Board meeting with Budget Workshop and Budget approval
<i>July 29</i>	Chief Appraiser certifies tax rolls
<i>July 31</i>	Calculation of Effective Tax Rates by Gonzales County Tax Office
<i>August 2</i>	Public Hearing on budget; City Manager presents budget to Council; GEDC to present Budget to Council
<i>August 8-9</i>	Budget Workshop to review Departmental Budgets Public Hearing on tax rate; City Council determines tax rate, schedule Public Hearings; record vote;
<i>5:00 – 10:00</i>	Council Chambers
<i>August 30</i>	Special Called Meeting - City Council meeting to adopt budget and tax rate and approve GEDC budget
<i>October 1</i>	New fiscal year begins
<i>November 30</i>	Budget document distribution

**CITY OF GONZALES, TEXAS
CAPITAL IMPROVEMENT PLAN
FISCAL YEAR 2016-2017**

Definition of Capital Expenditures and Funding Sources

The City of Gonzales has two types of capital expenditures: (1) non-routine capital expenditures and (2) routine capital expenditures. Routine capital expenditures are those that are included in almost every budget, such as equipment, vehicles, office equipment, computers, and will have no significant additional impact on the City's operating budget. Non-routine capital expenditures are significant capital items that will generally fall in the category of one-time use of fund balance/working capital balance.

The City of Gonzales uses several methods of funding capital projects and other capital spending: (1) City's annual operating budget, (2) federal/state grants, (3) debt financing (General Obligation Bonds, Certificate of Obligation Bonds, etc.), (4) unreserved/undesignated fund balance/working capital (pay-as-you go/one-time use), and (5) 4B Sales Tax Development Corporation.

Non-routine Capital Expenditures – Capital Improvement Plan

The purpose of a capital improvement plan (CIP) is to determine the priorities for capital expenditures and to coordinate the projects selected within a multi-year planning framework. The first objective of the CIP is to decide the most effective way to allocate limited capital improvement resources to meet City goals. The CIP has a second benefit of coordinating capital improvement projects administered by different municipal departments.

The CIP is a plan with the knowledge that it will be revised and amended in response to changing circumstances and funding availability. Each year the entire plan is reviewed and revised to reflect current needs and goals. Non-routine capital expenditures are submitted in the CIP for planning purpose only. All projects require final approval based on the City's Fiscal and Budgetary Policy and applicable administrative directives based on each individual project.

Management recognizes that non-routine capital expenditures have the potential to impact current and future operating budgets. In light of this, departments with major capital needs must analyze the additional operating expenses and costs related their capital expenditures and include the impact in their annual operating budget. This impact analyses outlines reasonably quantifiable additional savings or costs (directly or indirectly), or other service impact that result from such capital spending. Regardless of the funding method, City staff must evaluate the impact of such spending.

Routine Capital Expenditures

Departments budget for routine capital purchases each fiscal year. Typical routine capital expenditures include heavy equipment and vehicles, machinery, office equipment, data processing hardware and software, furniture and fixtures, minor building improvements, routine street maintenance and routine water and wastewater line replacement and repair.

Capital Improvement Plan

Attached is a summation of the proposed Capital Improvement Plan for the City of Gonzales. This plan includes the current budget year, plus projects for the next four budget years for a total of five years, with an additional category for future needs beyond five years for future planning purposes.

CITY OF GONZALES
 CAPITAL IMPROVEMENT PLAN
 OCTOBER 2016

Project	Description	Fiscal Year						
		2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/Future	
		Proposed						
WATER								
Create Dual Pressure Planes - Booster Station								\$ 500,000.00
Create Dual Pressure Planes - Fill Line								\$ 532,000.00
Create Dual Pressure Planes - Elevated Storage Tank	The City currently operates under one Pressure Plane. Many of the northern areas of town including the Industrial Park often experience low water pressure. To correct this situation an additional pressure plane needs to be added to the water system.							\$ 1,000,000.00
Create Dual Pressure Planes - Valves and PRV's								\$ 35,000.00
Pontion Street - 500 LF - 8" waterline extension	This waterline will run from Donovan street and tie to existing 6" line between Neuman and Gardien Streets		\$ 55,000.00					
Neuman Street - 600 LF - 6" waterline extension	This waterline will run from Pontion Street to Titcomb Street	\$ 70,000.00						
Gardien Street - 630 - 6" waterline extension	This waterline will run from Pontion Street to Titcomb Street	\$ 70,000.00						
Main and 2nd Streets - 6" waterline	This waterline will replace the existing 2" line	\$ 30,000.00						
St. Lawrence Street - 1800 LF 8" waterline replacement	This line will replace existing 6" and 8" waterlines with new 8" waterline Hamilton to Church Street	\$ 200,000.00						
St. Lawrence Street - 1800 LF 8" waterline replacement	This line will replace existing 6" and 8" waterlines with new 8" waterline Church Street to	\$ 195,000.00						\$ 650,000.00
St. Lawrence Street - 1800 LF 8" waterline replacement	This line will replace existing 6" and 8" waterlines with new 8" waterline			\$ 195,000.00				
Water Street Water Line - 1000 LF - 8" waterline extension	This waterline is needed to complete a loop on the west side of US 183 to support new hotel developments in the area.			\$ 85,000.00				
Walker Street (North) - 2600 LF - 8" waterline extension	This waterline would be to supply water to new development in the area adjacent to the unopened portion of Walker Street north of Spur 131				\$ 208,000.00			
Sydler Street (North) - 3800 LF - 8" waterline extension	This waterline would be to supply water to new development in the area adjacent to the portion of Sydler Street north of Sarah Diehl/Itt. This line would loop back to the east and tie to the proposed 8" line in Walker Street				\$ 292,000.00			
Kelly Loop Water Line - 9500 LF - 12" waterline extension	This waterline is needed to provide additional water volume to areas east of Gonzales along US 90A, and to support new development in the area.							\$ 650,000.00
Walker Street (South) - 2000 LF - 8" waterline extension	This waterline would be to supply water to new development in the area adjacent to the unopened portion of Walker Street north of St. Andrew Street.							\$ 145,000.00
WATER TOTAL		\$ 300,000.00	\$ 320,000.00	\$ 280,000.00	\$ 292,000.00	\$ 208,000.00	\$ 208,000.00	\$ 3,512,000.00

CITY OF GONZALES
 CAPITAL IMPROVEMENT PLAN
 OCTOBER 2016

Project	Description	Fiscal Year 2016/2017 Proposed	Fiscal Year 2017/2018 Proposed	Fiscal Year 2018/2019 Proposed	Fiscal Year 2019/2020 Proposed	Fiscal Year 2020/2021 Proposed	Fiscal Year 2021/Future Proposed
WASTEWATER							
St. Peter Street - 400 LF - 8" wastewater line replacement	This is an old wastewater line in need of replacement	\$ 45,000.00					
King Street - 500 LF - 8" replacement	This is an old wastewater line in need of replacement		\$ 55,000.00				
Benton Street - 400 LF - 8" replacement	This is an old wastewater line in need of replacement	\$ 45,000.00					
Hamilton Street - 380 LF - 8" replacement	This is an old wastewater line in need of replacement		\$ 42,000.00				
St. Lawrence Street wastewater replacement	This project will replace old 4", 6", and 8" lines from Hamilton to Church Street	\$ 120,000.00					
St. Lawrence Street wastewater replacement	This project will replace old 6" wastewater lines with new 8" lines from St. Paul to Hamilton Street	\$ 75,000.00					
St. Lawrence Street wastewater replacement	This project will replace old 4", 6", 8" and 12" wastewater lines with new 525 LF, 6", 3200 LF 8", and 620 LF 12" wastewater line						\$ 499,730.00
St. Francis Street, Cuero Street, Fischer Street - 15" replacement	This is an old wastewater line in need of replacement						
Tindley Creek - 15" From St. Louis to Fischer Street	This line is the main interceptor serving northern portions of the City including the industrial park. The replacement of this old line will reduce infiltration issues and provide additional capacity to support new developments in the area.	\$ 95,000.00	\$ 94,000.00	\$ 331,000.00		\$ 280,000.00	
Tindley Creek - 15" From Fischer Street to St. Andrew Street							
Tindley Creek - 15" From St. Andrew Street to Weimar Street							
Tindley Creek - 15" From Weimar Street to Sarah DeWitt Drive							
Walker Street (North) - 2000 LF - 8" wastewater line	This wastewater line would be to provide wastewater service to new development in the area adjacent to the unopened portion of Walker Street north of Spur 131.				\$ 200,000.00		
Walker Street (South) - Extend 8" wastewater line	This wastewater line would be to provide wastewater service to new development in the area adjacent to the unopened portion of Walker Street north of St. Andrew Street						\$ 60,475.00
Snyder Street (North) - 800 LF 8" wastewater line	This wastewater line would be to provide service to new development in the area adjacent to the portion of Snyder Street north of Sarah DeWitt.				\$ 88,000.00		
183 North Wastewater System - Lift station, force main, wastewater lines	This wastewater system would be to provide wastewater service to areas north of town in support of future development in the area.						\$ 854,602.00
WASTEWATER TOTAL		\$ 380,000.00	\$ 191,000.00	\$ 331,000.00	\$ 288,000.00	\$ 280,000.00	\$ 1,414,807.00

CITY OF GONZALES
CAPITAL IMPROVEMENT PLAN
OCTOBER 2016

Project	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/Future
		Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
STREETS AND DRAINAGE							
Street Improvements							
Larry Drive - All							
Oakland Street - FM 794 to College Street						\$ 325,000.00	
Ridgmont Street - FM 794 to College Street						\$ 238,000.00	
						\$ 287,000.00	
Street Improvements							
St. Michael Street, St. Matthew Street, Smith Street, Darst Street, Rather Street, Poison Street, Summit Drive, Neuman Street							
Holmes Street, Knight Street, Hickston Street							
		\$ 100,000.00					
Street Improvements							
Main Street, Cone Street, Alinsworth Street, Morey Street, Morey Street, Wallace Street, South Street, Pecan Street							
Crawford Street, Harborth Street, Theo Street west of Water Street							
		\$ 80,000.00					
Street Improvements							
Dunning Street, Qualls Street, Wallace Street, Cone Street, Holmes Street, Knight Street, Hickston Street							
between Water Street and St. Joseph Street							
		\$ 70,000.00					
Street Improvements							
St. Lawrence Street - Hamilton to Smith							
St. Lawrence Street - James to Hamilton							
St. Lawrence Street - Smith to Hopkins							
St. Lawrence Street - Hopkins to Fair							
		\$ 365,000.00			\$ 365,000.00	\$ 365,000.00	
Street Improvements							
Snyder Street - Fair Street to Sarah DeWitt (Wealdler Road portion)							295000
Street Improvements							
Snyder Street - North of Sara DeWitt							
Street Improvements							
Independence Park Road							
		\$ 150,000.00				\$ 94,700.00	
Street Improvements							
Walker Street (North) from Spur 131 to 1200 feet north							
Walker Street (South) from Lou's Garden to St. Andrew Street							
						\$ 318,780.00	\$ 598,500.00
Drainage Improvements							
St. Francis Street - St. Joseph to St. James							
						\$ 187,737.00	
Drainage Improvements							
St. James Street - St. Lawrence to St. George							
						\$ 100,217.00	

CITY OF GONZALES
 CAPITAL IMPROVEMENT PLAN
 OCTOBER 2016

Project	Description	Fiscal Year 2016/2017		Fiscal Year 2017/2018		Fiscal Year 2018/2019		Fiscal Year 2019/2020		Fiscal Year 2020/2021		Fiscal Year 2021/Future	
		Proposed		Proposed		Proposed		Proposed		Proposed		Proposed	
Drainage Improvements St. Lawrence to St. Vincent - St. Lawrence to St. Louis St. Lawrence to St. Vincent - St. Louis to St. Matthew St. Lawrence to St. Vincent - St. Louis to St. Matthew Street St. Lawrence to St. Vincent - St. Matthew to St. Vincent	These improvements are needed to help improve drainage in St. Lawrence Street near the intersection of Jobe Street, and to improve drainage conveyance south of St. Louis Street and along Smith Street to St. Vincent and to the drainage channel south of St. Vincent Street.							\$ 35,700.00		\$ 49,912.00 \$ 71,540.00			\$ 157,325.00
Drainage Improvements St. Paul Street	This project includes replacing and installing storm sewer in St. Paul Street from St. Lawrence to St. Francis.												\$ 242,320.00
		\$ 400,000.00		\$ 365,000.00		\$ 365,000.00		\$ 688,654.00		\$ 1,749,932.00			\$ 1,293,145.00
STREET AND DRAINAGE TOTAL													
DOWNTOWN SIDEWALKS													
400 Block of St. James Street	These sidewalk projects are needed to improve pedestrian safety, to improve accessibility, and to improve the appearance of downtown.												\$ 300,000.00
300 Block of St. Lawrence Street	These sidewalk projects are needed to improve pedestrian safety, to improve accessibility, and to improve the appearance of downtown.			\$ 278,000.00									
400 Block of St. Lawrence Street	These sidewalk projects are needed to improve pedestrian safety, to improve accessibility, and to improve the appearance of downtown.												\$ 224,923.00
500 Block of St. Joseph Street	These sidewalk projects are needed to improve pedestrian safety, to improve accessibility, and to improve the appearance of downtown.					\$ 263,651.00							
600 Block of St. Joseph Street	These sidewalk projects are needed to improve pedestrian safety, to improve accessibility, and to improve the appearance of downtown.												\$ 464,722.00
400 Block of St. George Street	These sidewalk projects are needed to improve pedestrian safety, to improve accessibility, and to improve the appearance of downtown.	\$ 150,000.00											
600 Block of St. Paul Street	These sidewalk projects are needed to improve pedestrian safety, to improve accessibility, and to improve the appearance of downtown.												\$ 493,447.00
500 Block of St. Paul Street	These sidewalk projects are needed to improve pedestrian safety, to improve accessibility, and to improve the appearance of downtown.									\$ 322,300.00			
400 Block of St. Francis	These sidewalk projects are needed to improve pedestrian safety, to improve accessibility, and to improve the appearance of downtown.												\$ 370,772.00
		\$ 150,000.00		\$ 278,000.00		\$ 283,651.00		\$ 300,000.00		\$ 322,300.00			\$ 1,553,364.00
		\$ 550,000.00		\$ 643,000.00		\$ 648,651.00		\$ 988,654.00		\$ 2,072,232.00			\$ 2,846,509.00
TOTAL STREET, DRAINAGE AND DOWNTOWN SIDEWALK													

CITY OF GONZALES
 CAPITAL IMPROVEMENT PLAN
 OCTOBER 2016

Project	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year					
		2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/Future	Proposed						
ELECTRIC														
Fair Street	Replace electric poles and lines			\$ 18,850.00										
St. Louis Street	Replace electric poles and lines			\$ 35,670.00										
Live Oak Street	Replace electric poles and lines				\$ 67,748.00									
Melody/Alley	Replace electric poles and lines													
St. Vincent Street - Fair Street to Patrick Street	Replace electric poles and lines		\$ 57,710.00											
St. Vincent Street - Patrick Street to College Street	Replace electric poles and lines				\$ 187,520.00				\$ 104,960.00					
St. Vincent Street - College Street to St. Joseph Street	Replace electric poles and lines													
St. Joseph Street	Replace electric poles and lines											\$ 22,400.00		
St. Michael Street	Replace electric poles and lines											46720		
Harrell Addition	Replace underground electric conduit		\$ 100,000.00	\$ 100,000.00										
Pole Upgrades		\$ 15,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Transformers		\$ 25,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
		\$ 40,000.00	\$ 217,710.00	\$ 214,520.00	\$ 314,568.00	\$ 211,680.00	\$ 82,400.00	\$ 211,680.00	\$ 211,680.00	\$ 211,680.00	\$ 211,680.00	\$ 211,680.00	\$ 211,680.00	\$ 211,680.00
	ELECTRIC TOTAL													

CITY OF GONZALES
 CAPITAL IMPROVEMENT PLAN
 OCTOBER 2016

Project	Description	Fiscal Year 2016/2017		Fiscal Year 2017/2018		Fiscal Year 2018/2019		Fiscal Year 2019/2020		Fiscal Year 2020/2021		Fiscal Year 2021/Future	
		Proposed		Proposed		Proposed		Proposed		Proposed		Proposed	
PARKS													
Independence Park - New Pool-1													\$ 5,000,000.00
Independence Park - Recreation Center													\$ 5,000,000.00
Independence Park - Skate Park				\$ 250,000.00									\$ 150,000.00
Independence Park - Old Rodero Arena Renovation													
Independence Park - Rodo Electric at RV Sites						\$ 18,000.00							
Independence Park - Reconstruct Road Through Park	Work is being done under the Street and Drainage Budget for 2016-2017							\$ 216,666.67		\$ 216,666.67			
Independence Park - Add Curb to Park Road						\$ 260,000.00							\$ 260,000.00
Kerr Creek Park - Restrooms													\$ 75,000.00
Kerr Creek Park - Pavilion													\$ 100,000.00
PARKS TOTAL		\$ -		\$ 250,000.00		\$ 278,000.00		\$ 216,666.67		\$ 216,666.67			\$ 10,585,000.00
J.B. WELLS													
Play Scape				\$ 25,000.00									
J.B.WELLS TOTAL		\$ -		\$ 25,000.00				\$ -		\$ -			\$ -
TOTAL ALL DEPARTMENTS		\$ 3,090,000.00		\$ 2,996,420.00		\$ 3,874,993.00		\$ 4,971,764.67		\$ 7,832,722.67			\$ 26,900,941.00

**BUDGET
ANALYSIS
DATA**

CITY OF GONZALES
CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS
Last Ten Years
(modified accrual basis of accounting)

	#	2010	2011	2012	2013 (1)	2014 (2)
Revenues						
Taxes	\$	2,730,914	\$ 2,861,684	\$ 3,432,817	\$ 2,902,519	\$ 3,515,263
Licenses and permits		22,106	42,576	78,499	112,293	107,799
Intergovernmental		821,697	513,357	-	150,000	139,517
Charges for services		570,842	807,990	1,157,814	-	-
Parks		-	-	-	1,042,247	774,665
Fines and forfeitures		81,468	76,844	94,007	80,971	160,787
Investment income		15,370	6,683	5,518	6,788	9,185
Miscellaneous		190,320	132,206	498,660	674,092	548,200
Grant revenues		174,657	103,988	67,459	-	-
Total Revenues		<u>4,607,374</u>	<u>4,545,328</u>	<u>5,334,774</u>	<u>4,968,910</u>	<u>5,255,416</u>
Expenditures						
General government		1,133,911	1,154,871	1,235,987	1,486,835	2,990,394
Public safety courts		2,314,674	2,087,679	2,206,436	2,310,259	2,758,161
Municipal court					267,419	143,845
Parks and recreation		1,630,340	1,498,223	1,521,116	1,701,763	1,952,657
Street		692,368	589,624	452,091	480,224	586,573
Memorial building		52,691	84,210	-	-	-
Library		141,813	154,861	162,149	160,167	183,452
Airport		149,754	36,696	49,350	190,038	120,254
Capital outlay		-	-	1,337,534	978,303	599,999
Debt service						
Interest		-	-	-	-	-
Principal		-	-	-	-	-
Total Expenditures		<u>6,115,551</u>	<u>5,606,164</u>	<u>6,964,663</u>	<u>7,575,008</u>	<u>9,335,335</u>
Excess of Revenues Over (Under) Expenditures		(1,508,177)	(1,060,836)	(1,629,889)	(2,606,098)	(4,079,919)
Other Financing Sources (Uses)						
Transfers in		1,085,326	1,184,988	1,239,996	2,553,689	2,942,894
Transfers (out)		-	-	-	-	(9,926)
Debt issued		-	-	-	-	-
Total Other Financing Sources		<u>1,085,326</u>	<u>1,184,988</u>	<u>1,239,996</u>	<u>2,553,689</u>	<u>2,932,968</u>
Net Change in Fund Balances	\$	<u>(422,851)</u>	<u>124,152</u>	<u>(389,893)</u>	<u>(52,409)</u>	<u>(1,146,951)</u>

(1) Year presented is for the fiscal year ended March 31, 2013. The fiscal year-end was later changed to September 30.

(2) First full year after fiscal year-end change from March 31 to September 30.

CITY OF GONZALES
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION

Tax and Revenue bonds are direct obligations of the City for which its full faith and credit are pledged. Repayment of tax and revenue bonds are from taxes levied on all taxable property located within the City and revenues earned from the enterprise funds. The bonds were issued to fund improvements to the City's water treatment plant, water well, and standpipe. The City is not obligated in any manner for special assessment debt.

City of Gonzales
Outstanding General Obligation Debt Service by Series

FYE 9/30	Comb. Tax & Rev. COs Series 2011	Comb. Tax & Rev. COs Series 2015	TOTAL
2015	\$ 443,200		\$ 443,200
2016	443,150	230,425	673,575
2017	443,000	227,050	670,050
2018	441,425	229,600	671,025
2019	443,325	227,100	670,425
2020	444,925	228,900	673,825
2021	441,300	229,925	671,225
2022	442,450	230,800	673,250
2023	443,300	231,344	674,644
2024	443,050	231,550	674,600
2025	441,675	226,675	668,350
2026	439,950	226,719	666,669
2027	441,900	230,900	672,800
2028	442,400	229,200	671,600
2029	437,400	227,300	664,700
2030	441,800	230,100	671,900
2031	440,500	227,600	668,100
2032	438,600	229,800	668,400
2033	-	226,700	226,700
2034	-	228,300	228,300
2035	-	229,500	229,500
Total	\$ 7,953,350	\$ 4,579,487	\$ 12,532,837

***Combination Tax and Revenue Certificates of Obligation,
Series 2011***

Payment Date	Principal	Interest	Total P + I	Fiscal Year Ending 9/30 Debt Service
03/01/2015	\$ 250,000	\$ 97,850	\$ 347,850	
09/01/2015	-	95,350	95,350	\$ 443,200
03/01/2016	255,000	95,350	350,350	
09/01/2016	-	92,800	92,800	443,150
03/01/2017	260,000	92,800	352,800	
09/01/2017	-	90,200	90,200	443,000
03/01/2018	265,000	90,200	355,200	
09/01/2018	-	86,225	86,225	441,425
03/01/2019	275,000	86,225	361,225	
09/01/2019	-	82,100	82,100	443,325
03/01/2020	285,000	82,100	367,100	
09/01/2020	-	77,825	77,825	444,925
03/01/2021	290,000	77,825	367,825	
09/01/2021	-	73,475	73,475	441,300
03/01/2022	300,000	73,475	373,475	
09/01/2022	-	68,975	68,975	442,450
03/01/2023	310,000	68,975	378,975	
09/01/2023	-	64,325	64,325	443,300
03/01/2024	320,000	64,325	384,325	
09/01/2024	-	58,725	58,725	443,050
03/01/2025	330,000	58,725	388,725	
09/01/2025	-	52,950	52,950	441,675
03/01/2026	340,000	52,950	392,950	
09/01/2026	-	47,000	47,000	439,950
03/01/2027	355,000	47,000	402,000	
09/01/2027	-	39,900	39,900	441,900
03/01/2028	370,000	39,900	409,900	
09/01/2028	-	32,500	32,500	442,400
03/01/2029	380,000	32,500	412,500	
09/01/2029	-	24,900	24,900	437,400
03/01/2030	400,000	24,900	424,900	
09/01/2030	-	16,900	16,900	441,800
03/01/2031	415,000	16,900	431,900	
09/01/2031	-	8,600	8,600	440,500
03/01/2032	430,000	8,600	438,600	438,600
Total	\$ 5,830,000	\$ 2,123,350	\$ 7,953,350	\$ 7,953,350

**Combination Tax and Revenue Certificates of Obligation,
Series 2015**

Payment Date	Principal	Interest	Total P + I	Fiscal Year Ending 9/30 Debt Service
03/01/2015			\$ -	
09/01/2015			-	\$ -
03/01/2016	70,000	106,300	176,300	
09/01/2016	-	54,125	54,125	230,425
03/01/2017	120,000	54,125	174,125	
09/01/2017	-	52,925	52,925	227,050
03/01/2018	125,000	52,925	177,925	
09/01/2018	-	51,675	51,675	229,600
03/01/2019	125,000	51,675	176,675	
09/01/2019	-	50,425	50,425	227,100
03/01/2020	130,000	50,425	180,425	
09/01/2020	-	48,475	48,475	228,900
03/01/2021	135,000	48,475	183,475	
09/01/2021	-	46,450	46,450	229,925
03/01/2022	140,000	46,450	186,450	
09/01/2022	-	44,350	44,350	230,800
03/01/2023	145,000	44,350	189,350	
09/01/2023	-	41,994	41,994	231,344
03/01/2024	150,000	41,994	191,994	
09/01/2024	-	39,556	39,556	231,550
03/01/2025	150,000	39,556	189,556	
09/01/2025	-	37,119	37,119	226,675
03/01/2026	155,000	37,119	192,119	
09/01/2026	-	34,600	34,600	226,719
03/01/2027	165,000	34,600	199,600	
09/01/2027	-	31,300	31,300	230,900
03/01/2028	170,000	31,300	201,300	
09/01/2028	-	27,900	27,900	229,200
03/01/2029	175,000	27,900	202,900	
09/01/2029	-	24,400	24,400	227,300
03/01/2030	185,000	24,400	209,400	
09/01/2030	-	20,700	20,700	230,100
03/01/2031	190,000	20,700	210,700	
09/01/2031	-	16,900	16,900	227,600
03/01/2032	200,000	16,900	216,900	
09/01/2032	-	12,900	12,900	229,800
03/01/2033	205,000	12,900	217,900	
09/01/2033	-	8,800	8,800	226,700
03/01/2034	215,000	8,800	223,800	
09/01/2034	-	4,500	4,500	228,300
03/01/2035	225,000	4,500	229,500	229,500
Total	\$ 3,175,000	\$ 1,404,487	\$ 4,579,487	\$ 4,579,487



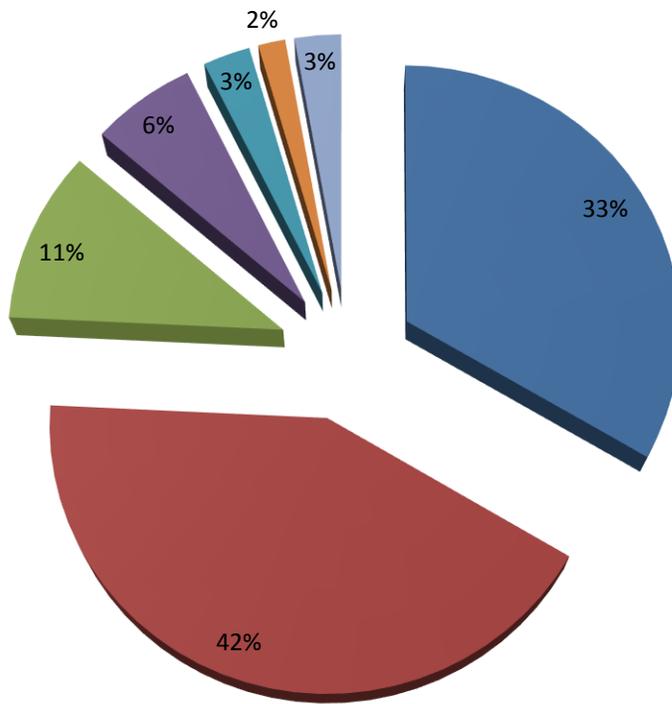
BUDGET SUMMARY

**CITY OF GONZALES
BUDGET
FY 2016-17**

REVENUE SUMMARY	2015/16 ACTUAL	2015/16 AMENDED	2016/17 PROPOSED
GENERAL FUND	9,020,900.00	5,000.00	8,360,463.00
ELECTRIC FUND	10,724,423.00	-	10,550,500.00
WATER PRODUCTION FUND	2,749,600.00	-	2,638,100.00
WASTEWATER FUND	1,722,095.00	-	1,589,000.00
SOLID WASTE FUND	725,550.00	-	713,700.00
RESTRICTED USE FUND	695,200.00	-	410,000.00
ECONOMIC DEVELOPMENT FUND	898,000.00	-	702,000.00
TOTAL REVENUES	26,535,768.00	5,000.00	24,963,763.00
EXPENDITURE SUMMARY			
GENERAL FUND	9,020,900.00	5,000.00	8,360,463.00
ELECTRIC FUND	10,724,423.00	-	10,265,892.00
WATER PRODUCTION FUND	2,749,600.00	-	2,637,500.00
WASTEWATER FUND	1,722,095.00	-	1,586,595.00
SOLID WASTE FUND	725,550.00	-	713,600.00
RESTRICTED USE FUND	664,000.00	6,000.00	632,150.00
ECONOMIC DEVELOPMENT FUND	881,180.00	-	702,000.00
TOTAL EXPENDITURES	26,487,748.00	11,000.00	24,898,200.00

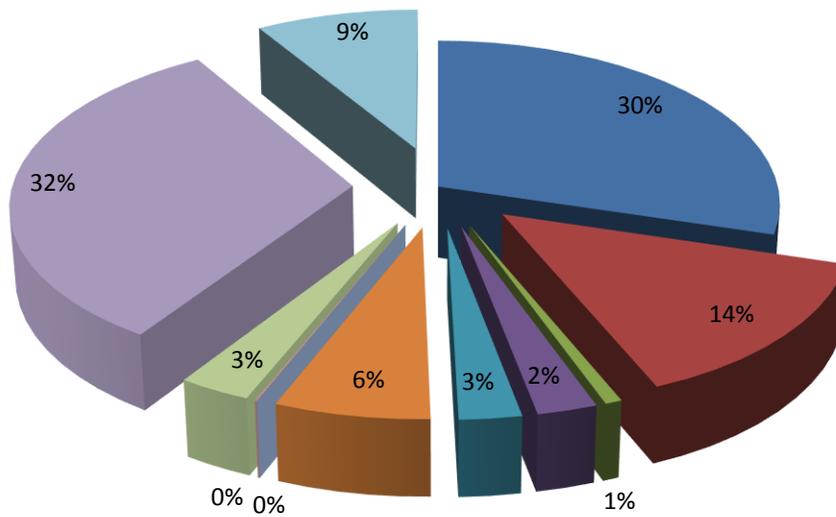
BUDGET SUMMARY

- GENERAL FUND
- WATER PRODUCTION FUND
- SOLID WASTE FUND
- ECONOMIC DEVELOPMENT FUND
- ELECTRIC FUND
- WASTEWATER FUND
- RESTRICTED USE FUND



GENERAL FUND REVENUE SUMMARY

- 401 TAX REVENUE
- 402 FRANCHISE TAX
- 403 LICENSE/FEES/PERMITS
- 404 PARK FEES
- 405 MUNICIPAL COURT REVENUES
- 406 MISCELLANEOUS REVENUE
- 407 STREET ASSESSMENT REVENUE
- 408 INTEREST INCOME
- 409 OTHER FINANCING REVENUE
- 410 TRANSFERS
- 203 JB WELLS



GENERAL FUND SUMMARY

**CITY OF GONZALES
BUDGET
FY 2016-17**

100- GENERAL FUND REVENUE SUMMARY	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
401 TAX REVENUE	3,131,800.00	-	2,479,488.00
402 FRANCHISE TAX	1,179,800.00	-	1,179,800.00
403 LICENSE/FEES/PERMITS	120,200.00	-	59,200.00
404 PARK FEES	225,920.00	-	209,800.00
405 MUNICIPAL COURT REVENUES	219,400.00	-	217,600.00
406 MISCELLANEOUS REVENUE	663,550.00	5,000.00	541,700.00
407 STREET ASSESSMENT REVENUE	400.00	-	400.00
408 INTEREST INCOME	5,000.00	-	6,000.00
409 OTHER FINANCING REVENUE	67,000.00	-	253,445.00
410 TRANSFERS	2,686,030.00	-	2,686,030.00
203 JB WELLS	721,800.00	-	727,000.00

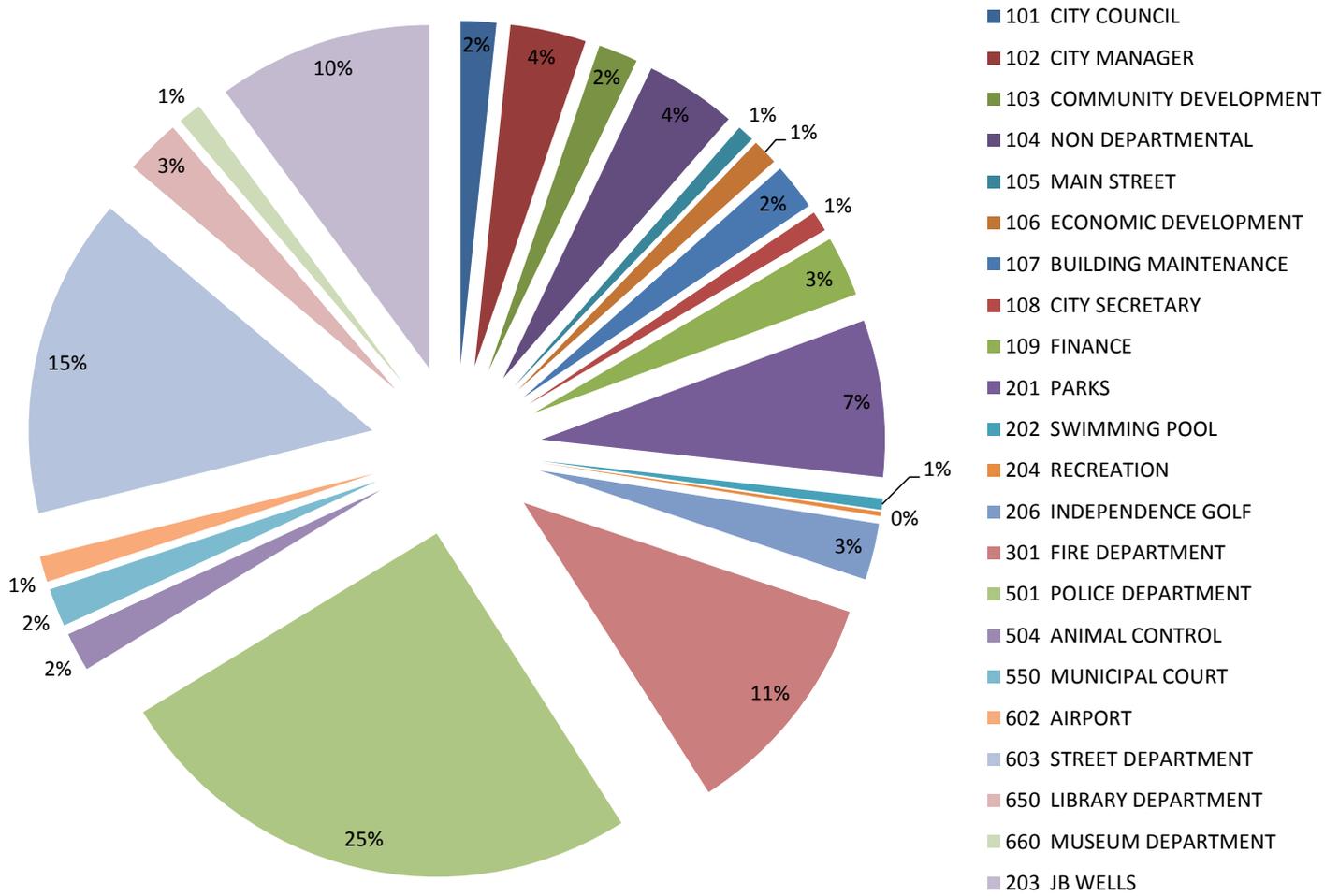
*****TOTAL REVENUE***** **9,020,900.00** **5,000.00** **8,360,463.00**

EXPENDITURE SUMMARY

101 CITY COUNCIL	139,070.00	-	139,770.00
102 CITY MANAGER	315,234.00	-	298,234.00
103 COMMUNITY DEVELOPMENT	164,424.00	-	155,074.00
104 NON DEPARTMENTAL	442,200.00	-	359,007.00
105 MAIN STREET	65,695.00	-	65,910.00
106 ECONOMIC DEVELOPMENT	96,600.00	5,000.00	101,600.00
107 BUILDING MAINTENANCE	192,186.00	-	182,436.00
108 CITY SECRETARY	90,870.00	-	80,470.00
109 FINANCE	250,751.00	-	236,746.00
201 PARKS	666,252.00	-	617,502.00
202 SWIMMING POOL	69,294.00	-	44,294.00
204 RECREATION	17,160.00	-	17,160.00
206 INDEPENDENCE GOLF	273,289.00	-	222,443.00
301 FIRE DEPARTMENT	960,103.00	-	903,903.00
501 POLICE DEPARTMENT	2,134,993.00	-	2,117,458.00
504 ANIMAL CONTROL	145,631.00	-	152,531.00
550 MUNICIPAL COURT	147,133.00	-	149,930.00
602 AIRPORT	132,695.00	-	101,445.00
603 STREET DEPARTMENT	1,525,461.00	-	1,260,786.00
650 LIBRARY DEPARTMENT	219,300.00	-	217,705.00
660 MUSEUM DEPARTMENT	92,269.00	-	91,969.00
203 JB WELLS	880,290.00	-	844,090.00

*****TOTAL EXPENDITURES***** **9,020,900.00** **5,000.00** **8,360,463.00**

GENERAL FUND EXPENDITURES



GENERAL FUND REVENUES

**CITY OF GONZALES
BUDGET
FY 2016-17**

101 - GENERAL FUND	2015/16	2015/16	2016/17
DEPARTMENT REVENUES	BUDGET	AMENDED	PROPOSED
 <u>401- TAX REVENUE</u>			
4-401.101 Current Property Tax	680,000.00		680,000.00
4-401.104 Prior Delinquent Property Tax	21,800.00		20,000.00
4.401.105 Tax Penalty & Interest	10,000.00		10,000.00
4.401.108 Mixed Drink Tax	20,000.00		18,000.00
4.401.120 Sales Tax	2,400,000.00		1,751,488.00
TOTAL 401 TAX REVENUE	3,131,800.00	-	2,479,488.00
 <u>402 - FRANCHISE REVENUE</u>			
4-402.201 Electric Franchise	630,000.00		630,000.00
4-402.202 Water Franchise	144,800.00		144,800.00
4-402.203 Wastewater Franchise	95,000.00		95,000.00
4-402.204 Solid Waste Franchise	60,000.00		60,000.00
4-402.205 Cable TV Franchise	80,000.00		80,000.00
4-402.206 Natural Gas Franchise	20,000.00		20,000.00
4-402.207 Telephone Franchise	150,000.00		150,000.00
TOTAL 402 FRANCHISE REVENUE	1,179,800.00	-	1,179,800.00
 <u>403-LICENSE/FEES/PERMITS</u>			
4-403.301 Building Permits	60,000.00		28,000.00
4-403.302 Plumbing & Gas Permits	15,000.00		5,000.00
4-403.303 Electrical Permits	15,000.00		6,000.00
4-403.304 Mechanical Permits	8,000.00		7,200.00
4-403.305 Demolition Permits	500.00		500.00
4-403.306 Occupation Permits	3,000.00		3,000.00
4-403.307 Electric License	2,000.00		2,000.00
4-403.308 Gas Permits	2,000.00		2,000.00
4-403.309 Street Cutting Permits	100.00		0.00
4-403.311 Zoning Permits	9,600.00		1,500.00
4-403.314 Peddler's Permits	4,000.00		3,000.00
4-403.315 Signs and Billboards Permits	1,000.00		1,000.00
TOTAL 403 LICENSE/FEES/PERMITS	120,200.00	-	59,200.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

101 - GENERAL FUND	2015/16	2015/16	2016/17
DEPARTMENT REVENUES	BUDGET	AMENDED	PROPOSED
<u>404 - PARKS FEES REVENUE</u>			
4-404.401 Swimming Pool Rental	800.00		800.00
4-404.402 RV Camper Site Rental - Golf	35,620.00		25,000.00
4-404.403 Park Facility Fees	7,000.00		7,000.00
4-404.412 Volleyball	3,500.00		3,500.00
4-404.413 Swimming Pool Admissions	4,000.00		4,000.00
4-404.414 Swimming Pool Concessions	3,500.00		3,500.00
4-404.415 Swimming Lessons			
4-404.416 Table Rentals	1,500.00		2,000.00
4-404.430 Golf Cart Storage	25,000.00		25,000.00
4-404.432 Golf Concession Sales	6,500.00		6,500.00
4-404.433 Golf Daily Fees	55,000.00		55,000.00
4-404.434 Golf Membership Dues	35,000.00		30,000.00
4-404.435 Golf Merchandise Sales	15,000.00		15,000.00
4-404.436 Golf Miscellaneous	1,500.00		500.00
4-404.437 Golf Cart Rentals	30,000.00		30,000.00
4-404.438 Golf Tournament	2,000.00		2,000.00
TOTAL 404 PARKS FEES REVENUE	225,920.00	-	209,800.00
<u>405-MUNICIPAL COURT REVENUE</u>			
4-405.501 Municipal Court Fines/Old	175,000.00		175,000.00
4-405.504 Animal Pound Fees	700.00		300.00
4-405.505 Accident / Police Reports	2,000.00		600.00
4-405.548 Municipal Court Payment Fees	1,000.00		1,000.00
4-405.549 Texas Seat Belt	1,000.00		1,000.00
4-405.556 State Traffic Fees	15,000.00		15,000.00
4-405.557 Warrant Fees Collected	700.00		700.00
4-405.558 State Jury Fees	6,000.00		6,000.00
4-405.560 Judicial Fee - City	16,000.00		16,000.00
4-405.562 Indigent Defense Fund	2,000.00		2,000.00
TOTAL 405 MUNICIPAL COURT REVENUES	219,400.00	-	217,600.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

101 - GENERAL FUND	2015/16	2015/16	2016/17
DEPARTMENT REVENUES	BUDGET	AMENDED	PROPOSED
<u>406-MISCELLANEOUS REVENUE</u>			
4-406.601 General Miscellaneous	25,000.00		25,000.00
4-406.602 Material Sales	500.00		500.00
4-406.603 Donations & Contributions	40,000.00		40,000.00
4-406.604 Insurance Reimb	10,000.00		6,000.00
4-406.606 Soda Machine Sales	500.00		200.00
4-406.607 Library Fines and Overdues	12,000.00		15,000.00
4-406.608 Library Memorials	1,500.00		1,500.00
4-406.609 Library Cash Over/Short			0.00
4-406.610 Hay Sales	20,000.00		10,000.00
4-406.611 Hanger Rent	18,000.00		18,000.00
4-406.612 Aviation Fuel Sales	50,000.00		35,000.00
4-406.614 Office and Land Leases	5,000.00		5,000.00
4-406.621 Cemetery Lot Sales	10,000.00		10,000.00
4-406.625 Customer Service Reports	5,000.00		5,000.00
4-406.631 Lot Cleaning/Mowing	3,000.00		3,000.00
4-406.633 GEDC Administration Transfers	108,600.00	5,000.00	113,600.00
4-406.640 Oil & Gas Royalties	140,000.00		70,000.00
4-406.641 Miller Oil & Gas Royalties	30,000.00		5,000.00
4-406.650 Fire District Tax	113,350.00		150,000.00
4-406.653 Credit Card Fees	3,000.00		5,000.00
4-406.654 GISD Resource Officer Reimb	50,000.00		0.00
4-406.655 Attorney General Reimbursement	1,500.00		2,300.00
4-406.659 Museum Donations	3,000.00		3,000.00
4-406.660 Museum Montage Sales	10,000.00		15,000.00
4-406.661 Cannon Books	100.00		100.00
4-406.670 Haz-Mat Revenues	3,500.00		3,500.00
TOTAL 406 MISCELLANEOUS REVENUE	663,550.00	5,000.00	541,700.00
<u>407 STREET ASSESSMENT REVENUES</u>			
4-407.701 Curb & Gutter Assessment	400.00		400.00
TOTAL 407 STREET ASSESSMENT REV	400.00	-	400.00
<u>INTEREST REVENUES</u>			
4-408.801 Interest Income	5,000.00		6,000.00
TOTAL 408 INTEREST REVENUES	5,000.00	-	6,000.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

101 - GENERAL FUND DEPARTMENT REVENUES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 <u>409-OTHER FINANCING REVENUE</u>			
4-409.900 Rental Lease Income	-		90,945.00
4-409.911 AWOS -Airport			
4-409.912 Grants	4,500.00		100,000.00
4-409.913 TXDOT Grant - Airport	50,000.00		50,000.00
4-409.920 Sale of Assets	12,500.00		12,500.00
TOTAL 409 OTHER FINANCING REV	67,000.00	-	253,445.00
 <u>410-TRANSFERS</u>			
4-410.101 Electric Transfers	1,335,132.00		1,335,132.00
4-410.102 Water Transfers	796,716.00		796,716.00
4-410.103 Wastewater Transfers	194,182.00		194,182.00
4-410.105 Special Revenue Transfer			
4-410.107 GEDC Administrative Transfer			
4-410.109 Transfer from Restricted Fund			
4-410.912 Administrative Cost Transfers	360,000.00		360,000.00
TOTAL 410 TRANSFERS	2,686,030.00	-	2,686,030.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

101 - GENERAL FUND DEPARTMENT REVENUES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
<u>500 - JB WELLS</u>			
4-404.400 JB Wells Advertisement	6,000.00		6,000.00
4-404.406 Showbarn Rentals	2,500.00		2,500.00
4-404.408 J.B. Wells Concession	9,600.00		9,000.00
4-404.409 Arena Fees	75,000.00		75,000.00
4-404.410 JB Wells Horse Stalls Rental	140,000.00		140,000.00
4-404.411 JB Wells R.V. Site Rentals	150,000.00		120,000.00
4-404.417 JB Wells Pavilion	500.00		500.00
4-404.418 JB Wells Expo Rental	-		60,000.00
4-404.419 TYRA Revenues	35,000.00		35,000.00
4-404.420 TYRA Stall & RV Rentals	50,000.00		50,000.00
4-404.422 TYRA Concession	-		0.00
4-404.423 JB Wells Woodshavings	90,000.00		80,000.00
4-404.424 JB Wells Hay Sale	1,200.00		1,000.00
4-404.425 YRA Revenues	35,000.00		45,000.00
4-404.426 YRA Gate Pass & Other Revenues	2,000.00		2,000.00
4-404.439 TX JR High Rodeo Revenues	100,000.00		100,000.00
4-404.440 Other Rodeo Revenues	25,000.00		1,000.00
TOTAL 500 JB WELLS REVENUE	721,800.00	-	727,000.00
*** TOTAL REVENUES ***	9,020,900.00	5,000.00	8,360,463.00

101
CITY
COUNCIL

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
101-CITY COUNCIL			
<u>1-PERSONNEL EXPENSE</u>			
7-101.101 Mayor's Salary	12,000.00		12,000.00
7-101.102 Council Member Dist #1	6,000.00		6,000.00
7-101.103 Council Member Dist #2	6,000.00		6,000.00
7-101.104 Council Member Dist #3	6,000.00		6,000.00
7-101.105 Council Member Dist #4	6,000.00		6,000.00
7-101.110 F.I.C.A.	2,900.00		2,900.00
7-101.113 Workers Compensation	150.00		150.00
7-101.114 Medical Insurance	20,280.00		20,280.00
7-101.116 Life Insurance	150.00		150.00
7-101.117 Uniforms	500.00		500.00
*** CATEGORY TOTAL	59,980.00		59,980.00
<u>2-SUPPLIES EXPENSE</u>			
7-101.201 Office Supplies	500.00		400.00
7-101.202 Postage			100.00
7-101.212 Botanical	150.00		150.00
7-101.217 Miscellaneous	2,000.00		2,000.00
7-101.219 Minor Furn & Eqpt	0.00		
*** CATEGORY TOTAL ***	2,650.00	-	2,650.00
<u>4-CONTRACT/OPER SERVICES</u>			
7-101.408 Membership Dues	3,500.00		3,500.00
7-101.409 Subscriptions	1,800.00		500.00
7-101.411 Special Contracts	8,500.00		8,500.00
7-101.415 Attorney/court/Legal	4,500.00		3,000.00
7-101.430 Travel & Training	11,000.00		11,000.00
*** CATEGORY TOTAL ***	29,300.00	-	26,500.00

**CITY OF GONZALES
BUDGET
FY 2015-16**

100 - GENERAL FUND DEPARTMENT EXPENSES	2014/15 BUDGET	2014/15 AMENDED	2015/16 PROPOSED
101-CITY COUNCIL			
<u>5-SPECIAL CHARGES EXPENSE</u>			
7-101.501 Elections	4,500.00		4,500.00
7-101.502 Advertising	2,500.00		1,500.00
7-101.519 Awards	1,000.00		1,500.00
7-101.520 Senior Citizen ASSN.	15,000.00		15,000.00
7-101.521 Mental Health Clinic	2,640.00		2,640.00
7-101.522 Tax Appraisal District			
7-101.523 Gonz. Chrstn Asst. Mnstry(GCAM)	3,000.00		3,000.00
7-101.524 Christmas Lighting Contest			
7-101.525 Gonzales Youth Center	16,000.00		10,000.00
7-101.526 Beautification	2,500.00		2,500.00
7-101.527 Edwards Association	0.00		10,000.00
*** CATEGORY TOTAL ***	47,140.00	-	50,640.00
*** DEPARTMENT TOTAL ***	139,070.00	-	139,770.00

102
CITY
MANAGER

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
102- CITY MANAGER			
<u>1-PERSONNEL EXPENSE</u>			
7-102.101 City Manager's Salary	110,000.00		110,000.00
7-102.106 Salaries	78,172.00		78,172.00
7-102.110 F.I.C.A.	14,800.00		14,800.00
7-102.111 Unemployment	621.00		621.00
7-102.112 Retirement TMRS	25,337.00		25,337.00
7-102.113 Workers Compensation	850.00		850.00
7-102.114 Medical Insurance	15,208.00		15,208.00
7-102.116 Life Insurance	96.00		96.00
7-102.117 Uniform	500.00		500.00
7-102.118 Auto Allowance	6,000.00		6,000.00
7-102.119 Moving Allowance			
7-102.121 Employment Fees			
*** CATEGORY TOTAL ***	251,584.00	-	251,584.00
<u>2-SUPPLIES EXPENSE</u>			
7-102.201 Office Supplies	2,500.00		1,500.00
7-102.202 Postage	200.00		100.00
7-102.203 Copies/Printing	250.00		100.00
7-102.208 Fuel	1,000.00		750.00
7-102.209 Tires/Batteries/Acces.	500.00		1,000.00
7-102.210 Minor Tools	500.00		250.00
7-102.217 Miscellaneous	1,000.00		500.00
7-102.219 Minor Equip/Furniture	0.00		0.00
7-102.227 Break Refreshments			
7-102.228 Publications	300.00		300.00
*** CATEGORY TOTAL ***	6,250.00	-	4,500.00
<u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
7-102.301 Maint of Building			
7-102.302 Heat/Air Condition			
7-102.304 Maint of Office EQPT/Furniture	1,700.00		1,500.00
7-102.305 Machine/Tools/Instruments			
7-102.309 Maintenance of Grounds	500.00		250.00
7-102.315 Maintenance to Vehicles	250.00		250.00
***CATEGORY TOTAL ***	2,450.00	-	2,000.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
102- CITY MANAGER			
<u>4-CONTRACTS/OPER SERVICES</u>			
7-102.401 Telephone	200.00		
7-102.402 Utilities			
7-102.404 Cell Phones	2,000.00		2,000.00
7-102.406 Audit			
7-102.408 Membership Dues	1,750.00		1,500.00
7-102.409 Subscriptions			
7-102.411 Special Contracts	13,000.00		
7-102.413 Equipment Lease - Copier			
7-102.415 Attorney/Court/Legal			
7-102.419 Pers Performance Bond	500.00		500.00
7-102.421 Computer Tech	1,500.00		
7-102.422 Software			
7-102.423 Engineering	18,000.00		18,000.00
7-102.425 Zoning Commission			
7-102.426 Tax Billing			
7-102.430 Travel/Training	12,000.00		11,000.00
CATEGORY TOTAL	48,950.00	-	33,000.00
<u>5-SPECIAL CHARGES EXPENSE</u>			
7-102.502 Advertising	300.00		150.00
7-102.527 Employee Appreciation	5,700.00		7,000.00
CATEGORY TOTAL	6,000.00	-	7,150.00
<u>6-CAPITAL OUTLAY EXPENSE</u>			
7-102.602 Building	-		
7-102.610 Office Furniture/Equipment	-		
7-102.640 Capial Improvements	-		
7-102.650 Capital Replacement	-		
CATEGORY TOTAL	-	-	0.00
<u>9-NON-OPERATING EXPENSES</u>			
7-102.910 Transfer to Special Revenue			
CATEGORY TOTAL	-	-	0.00
DEPARTMENT TOTAL	315,234.00	-	298,234.00

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2015-16	DEPT: 102 DIVISIONS: CITY MANAGER	ACTIVITY:	FUND: 100
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**** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.**

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	2014-15	Proposed	Planning Years				Total by Class
	# in Job Class	15-16	16-17	17-18	18-19	19-20	
CITY MANAGER	1	1					1
SPECIAL PROJECTS MANAGER	1	1					1
ADMIN ASST TO THE CITY MANAGER	1	1					1
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	3	3	0	0	0	0	3

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	Year	2015-16	2016-17	2017-18	2018-19	2019-20	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

103

**COMMUNITY
DEVELOPMENT**

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 103- COMMUNITY DEVELOPMENT DEPT			
 <u>1-PERSONNEL EXPENSE</u>			
7-103.101 Building Official's Salary	61,705.00		61,705.00
7-103.106 Salaries	40,323.00		40,323.00
7-103.110 F.I.C.A.	7,787.00		7,787.00
7-103.111 Unemployment	414.00		414.00
7-103.112 Retirement TMRS	13,364.00		13,364.00
7-103.113 Workers Compensation	1,028.00		1,028.00
7-103.114 Medical Insurance	10,139.00		10,139.00
7-103.116 Life Insurance	64.00		64.00
7-103.117 Other (Uniforms)	300.00		300.00
***CATEGORY TOTAL ***	135,124.00	-	135,124.00
 <u>2-SUPPLIES EXPENSE</u>			
7-103.201 Office Supplies	400.00		400.00
7-103.202 Postage	400.00		200.00
7-103.203 Copies/Printing	500.00		250.00
7-103.206 Janitorial			
7-103.208 Fuel	2,500.00		2,750.00
7-103.209 Tires/Batteries/Accessories	500.00		300.00
7-103.210 Minor Tools	700.00		400.00
7-103.211 Chemicals			
7-103.217 Miscellaneous	300.00		300.00
7-103.220 Safety EQPT/Supplies	200.00		200.00
7-103.228 Publications	500.00		300.00
*** CATEGORY TOTAL ***	6,000.00	-	5,100.00

**CITY OF GONZALES
BUDGET
FY 2015-16**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 <u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
7-103.301 Maint of Building	0.00		0.00
7-103.302 Heat/Air Condition	0.00		0.00
7-103.304 Maint of Office EQPT/Furniture	0.00		0.00
7-103.305 Machine/Tools/Instruments	0.00		0.00
7-103.315 Maintenance to Vehicles	1,200.00		900.00
7-103.316 Maintenance to Equipment	0.00		0.00
7-103.335 Maint- Victoria College	0.00		0.00
***CATEGORY TOTAL ***	1,200.00	-	900.00
 <u>4-CONTRACTS/OPER SERVICES</u>			
7-103.401 Telephone	900.00		0.00
7-103.402 Utilities	4,500.00		3,000.00
7-103.404 Cell Phones	2,100.00		1,750.00
7-103.408 Membership Dues	800.00		600.00
7-103.409 Subscriptions	100.00		100.00
7-103.411 Special Contracts	4,000.00		2,000.00
7-103.413 Equipment Lease	0.00		0.00
7-103.415 Attorney/Court/Legal	0.00		0.00
7-103.417 Liab/Comp/Fire Insurance	0.00		0.00
7-103.421 Computer	0.00		0.00
7-103.422 Software	2,500.00		2,500.00
7-103.423 Engineering	0.00		0.00
7-103.430 Travel/Training	3,000.00		3,000.00
CATEGORY TOTAL	17,900.00	-	12,950.00
 <u>5-SPECIAL CHARGES EXPENSE</u>			
7-103.502 Advertising	200.00		0.00
7-103.515 Refunds			
7-103.555 Demolition	4,000.00		1,000.00
CATEGORY TOTAL	4,200.00	-	1,000.00
 <u>6-CAPITAL OUTLAY EXPENSE</u>			
7-103.608 Vehicles/Equipment			0.00
7-103.610 Office Furniture/Equipment	-		
7-103.640 Capital Improvements	-		
CATEGORY TOTAL	-	-	0.00
DEPARTMENT TOTAL	164,424.00	-	155,074.00

104
NON-
DEPARTMENTAL

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 <u>104 NON-DEPARTMENTAL</u>			
 <u>2-SUPPLIES EXPENSE</u>			
7-104.227 Break Refreshments	150.00		150.00
CATEGORY TOTAL	150.00		150.00
 <u>3-MAINT/BLDG-EQUIP-STRUCT</u>			
7-104.301 Maint of Building	12,000.00		10,000.00
7-104.304 Maint of Office Eqpt/Furn	3,000.00		1,500.00
7-104.309 Maint of Grounds	350.00		350.00
CATEGORY TOTAL	15,350.00	-	11,850.00
 <u>4-CONTRACTS/OPER SERVICES</u>			
7-104.401 Telephone	20,000.00		20,000.00
7-104.402 Utilities	20,000.00		17,000.00
7-104.411 Special Contracts	95,000.00		70,000.00
7-104.413 Equipment Lease - Copier	15,000.00		15,000.00
7-104.415 Attorney/Court/Legal	65,000.00		40,000.00
7-104.417 Liab/Comp/Fire Insurance	65,000.00		65,000.00
7-104.418 Appraisal District	15,000.00		19,307.00
7-104.420 A. E. D.	0.00		0.00
7-104.421 Computer I.T. Tech	42,000.00		42,000.00
7-104.423 Engineering	8,700.00		8,700.00
7-104.430 Training	50,000.00		30,000.00
CATEGORY TOTAL	395,700.00	-	327,007.00
 <u>6-CAPITAL OUTLAY EXPENSE</u>			
7-104.602 Building	31,000.00		20,000.00
CATEGORY TOTAL	31,000.00	-	20,000.00
 DEPARTMENT TOTAL	 442,200.00	 -	 359,007.00

**105
MAIN
STREET**

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 105-MAIN STREET DEPARTMENT			
 <u>1-PERSONNEL EXPENSE</u>			
7-105.101 Supervisor's Salary	41,735.00		43,000.00
7-105.110 F.I.C.A.	3,209.00		3,209.00
7-105.111 Unemployment	207.00		207.00
7-105.112 Retirement TMRS	5,507.00		5,507.00
7-105.113 Workers Compensation	185.00		185.00
7-105.114 Medical Insurance	5,070.00		5,070.00
7-105.116 Life Insurance	32.00		32.00
*** CATEGORY TOTAL ***	55,945.00	-	57,210.00
 <u>2-SUPPLIES EXPENSE</u>			
7-105.201 Office Supplies	800.00		800.00
7-105.202 Postage	100.00		100.00
7-105.203 Copies/Printing	100.00		100.00
7-105.233 Downtown Christmas Decoration	2,500.00		1,500.00
*** CATEGORY TOTAL ***	3,500.00	-	2,500.00
 <u>4-CONTRACTS/OPER SERVICES</u>			
7-105.404 Cell Phones	1,000.00		1,000.00
7-105.408 Membership Dues	550.00		600.00
7-105.409 Subscriptions	100.00		
7-105.411 Special Contracts	600.00		600.00
7-105.415 Attorney/Court/Legal			
7-105.421 Computer	0.00		0.00
7-105.430 Travel/Training	2,500.00		2,500.00
CATEGORY TOTAL	4,750.00	-	4,700.00
 <u>5-SPECIAL CHARGES EXPENSE</u>			
7-105.502 Advertising	1,500.00		1,500.00
CATEGORY TOTAL	1,500.00	-	1,500.00
 <u>6-CAPITAL OUTLAY EXPENSE</u>			
7-105.610 Office Furniture/Equipment			
CATEGORY TOTAL	-	-	0.00
 DEPARTMENT TOTAL	 65,695.00	 -	 65,910.00

106
ECONOMIC
DEVELOPMENT

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
106-ECONOMIC DEVELOPMENT			
<u>1-PERSONNEL EXPENSE</u>			
7-106.101 Supervisor's Salary	75,000.00	5,000.00	80,000.00
7-106.106 Salaries	-		0.00
7-106.110 F.I.C.A.	5,835.00		5,835.00
7-106.111 Unemployment	207.00		207.00
7-106.112 Retirement TMRS	10,150.00		10,150.00
7-106.113 Workers Compensation	306.00		306.00
7-106.114 Medical Insurance	5,070.00		5,070.00
7-106.116 Life Insurance	32.00		32.00
7-106.121 Employment Fees			
*** CATEGORY TOTAL ***	96,600.00	5,000.00	101,600.00
<u>2-SUPPLIES EXPENSE</u>			
7-106.201 Office Supplies	-	-	
7-106.202 Postage	-	-	
7-106.203 Copies/Printing		-	
*** CATEGORY TOTAL ***	-	-	0.00
<u>4-CONTRACTS/OPER SERVICES</u>			
7-106.401 Telephone	-	-	
7-106.405 Internet Access Fees	-	-	
7-106.408 Membership Dues	-	-	
7-106.411 Special Contracts	-	-	
7-106.430 Travel/Training	-	-	
CATEGORY TOTAL	-	-	0.00
DEPARTMENT TOTAL	96,600.00	5,000.00	101,600.00

107
BUILDING
MAINTENANCE

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 107- BUILDING MAINTENANCE DEPARTMENT			
 <u>1-PERSONNEL EXPENSE</u>			
7-107.106 Salaries	94,574.00		94,574.00
7-107.110 F.I.C.A.	7,270.00		7,270.00
7-107.111 Unemployment	621.00		621.00
7-107.112 Retirement TMRS	12,478.00		12,478.00
7-107.113 Workers Compensation	3,436.00		3,436.00
7-107.114 Medical Insurance	15,207.00		15,207.00
7-107.116 Life Insurance	95.00		95.00
7-107.117 Other (Uniforms)	1,000.00		1,000.00
*** CATEGORY TOTAL ***	134,681.00	-	134,681.00
 <u>2-SUPPLIES EXPENSE</u>			
7-107.206 Janitorial	20,000.00		16,000.00
7-107.208 Fuel	650.00		900.00
7-107.209 Tires/Batteries/Accessories	500.00		500.00
7-107.210 Minor Tools	4,000.00		3,000.00
7-107.217 Miscellaneous			
7-107.220 Safety Equipment/Supplies	100.00		100.00
*** CATEGORY TOTAL ***	25,250.00	-	20,500.00
 <u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
<u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
7-107.301 Maint of Building	22,455.00		17,455.00
7-107.302 Heat/Air Condition	5,000.00		2,500.00
7-107.304 Maint of Office EQPT/Furniture	200.00		200.00
7-107.305 Machine/Tools/Instruments	200.00		200.00
7-107.315 Maintenance to Vehicles	500.00		3,000.00
7-107.316 Maintenance to Equipment	200.00		200.00
7-107.335 Maint- Victoria College	3,000.00		3,000.00
***CATEGORY TOTAL ***	31,555.00	-	26,555.00
 <u>4-CONTRACTS/OPER SERVICES</u>			
7-107.404 Cell Phones	300.00		300.00
7-107.411 Special Contracts	400.00		400.00
7-107.430 Travel/Training	-		0.00
CATEGORY TOTAL	700.00	-	700.00
 <u>6-CAPITAL OUTLAY EXPENSE</u>			
7-107.608 Vehicles/Equipment			
7-107.610 Office Furniture/Equipment			

7-107.640 Capital Improvements

*****CATEGORY TOTAL*****

-		
-	-	0.00

*****DEPARTMENT TOTAL*****

192,186.00	-	182,436.00
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108
CITY
SECRETARY

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
108- CITY SECRETARY			
<u>1-PERSONNEL EXPENSE</u>			
7-108.101 City Secretary's Salary	42,869.00		42,869.00
7-108.110 F.I.C.A.	3,296.00		3,296.00
7-108.111 Unemployment	207.00		207.00
7-108.112 Retirement TMRS	5,656.00		5,656.00
7-108.113 Workers Compensation	190.00		190.00
7-108.114 Medical Insurance	5,070.00		5,070.00
7-108.116 Life Insurance	32.00		32.00
*** CATEGORY TOTAL ***	57,320.00	-	57,320.00
<u>2-SUPPLIES EXPENSE</u>			
7-108.201 Office Supplies	3,000.00		1,500.00
7-108.202 Postage	1,000.00		500.00
7-108.217 Miscellaneous	250.00		150.00
7-108.228 Publications	500.00		500.00
*** CATEGORY TOTAL ***	4,750.00	-	2,650.00
<u>4-CONTRACTS/OPER SERVICES</u>			
7-108.408 Membership Dues	800.00		300.00
7-108.409 Subscriptions	400.00		400.00
7-108.411 Special Contracts	4,000.00		2,500.00
7-108.419 Pers Performance Bond	300.00		300.00
7-108.421 Computer	1,300.00		0.00
7-108.422 Software	16,000.00		10,000.00
7-108.425 Zoning Commission	0.00		0.00
7-108.430 Travel/Training	3,000.00		4,000.00
CATEGORY TOTAL	25,800.00	-	17,500.00
<u>5-SPECIAL CHARGES EXPENSE</u>			
7-108.502 Advertising	3,000.00		3,000.00
CATEGORY TOTAL	3,000.00	-	3,000.00
DEPARTMENT TOTAL	90,870.00	-	80,470.00

109

FINANCE

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
109- FINANCE DEPARTMENT			
<u>1-PERSONNEL EXPENSE</u>			
7-109.101 Finance Director's Salary	69,368.00		69,368.00
7-109.106 Salaries	74,897.00		74,897.00
7-109.110 F.I.C.A.	11,090.00		11,090.00
7-109.111 Unemployment	621.00		621.00
7-109.112 Retirement TMRS	19,034.00		19,034.00
7-109.113 Workers Compensation	638.00		638.00
7-109.114 Medical Insurance	15,208.00		15,208.00
7-109.116 Life Insurance	95.00		95.00
*** CATEGORY TOTAL ***	190,951.00	-	190,951.00
<u>2-SUPPLIES EXPENSE</u>			
7-109.201 Office Supplies	2,500.00		2,500.00
7-109.202 Postage	2,000.00		2,000.00
7-109.217 Miscellaneous	400.00		400.00
7-109.227 Break Refreshments	500.00		500.00
*** CATEGORY TOTAL ***	5,400.00	-	5,400.00
<u>4-CONTRACTS/OPER SERVICES</u>			
7-109.406 Audit	16,500.00		16,995.00
7-109.408 Membership Dues	1,200.00		1,000.00
7-109.411 Special Contracts	7,500.00		6,000.00
7-109.419 Pers Performance Bond	500.00		400.00
7-109.422 Software	25,700.00		12,000.00
7-109.426 Tax Billing	0.00		0.00
7-109.430 Travel/Training	3,000.00		4,000.00
CATEGORY TOTAL	54,400.00	-	40,395.00
DEPARTMENT TOTAL	250,751.00	-	236,746.00

201
PARKS
DEPARTMENT

**CITY OF GONZALES
BUDGET
FY 2016-17**

**100 - GENERAL FUND
DEPARTMENT EXPENSES**

201- PARKS DEPT	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
<u>1-PERSONNEL EXPENSE</u>			
7-201.101 Parks & Rec Director	65,296.00		65,296.00
7-201.106 Salaries	254,694.00		254,694.00
7-201.107 Salaries - Overtime	7,000.00		7,000.00
7-201.108 Part Time Salaries	4,320.00		4,320.00
7-201.110 F.I.C.A.	24,962.00		24,962.00
7-201.111 Unemployment	1,863.00		1,863.00
7-201.112 Retirement TMRS	42,218.00		42,218.00
7-201.113 Workers Compensation	12,440.00		12,440.00
7-201.114 Medical Insurance	45,622.00		45,622.00
7-201.116 Life Insurance	287.00		287.00
7-201.117 Other (Uniforms)	3,700.00		3,700.00
7-201.121 Employment Fees	500.00		500.00
***CATEGORY TOTAL ***	462,902.00	-	462,902.00
 <u>2-SUPPLIES EXPENSE</u>			
7-201.201 Office Supplies	1,500.00		1,000.00
7-201.202 Postage	100.00		100.00
7-201.203 Copies/Printing	400.00		250.00
7-201.205 Protective Clothing	1,000.00		500.00
7-201.206 Janitorial	1,000.00		1,000.00
7-201.208 Fuel	25,250.00		20,000.00
7-201.209 Tires/Batteries/Accessories	2,500.00		2,500.00
7-201.210 Minor Tools	2,500.00		2,000.00
7-201.217 Miscellaneous	1,200.00		750.00
7-201.220 Safety EQPT/Supplies	1,400.00		750.00
7-201.224 Insecticides & Herbicides	2,250.00		2,000.00
7-201.227 Break Refreshments	500.00		500.00
*** CATEGORY TOTAL ***	39,600.00	-	31,350.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND

DEPARTMENT EXPENSES

2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
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201- PARKS DEPT

3-MAINTENANCE/BLDG-EQPT/STRUCTURE

7-201.301 Maint of Building	1,500.00		1,000.00
7-201.303 Radio Equipment			
7-201.304 Office Equipment/Furniture	500.00		500.00
7-201.309 Maint of Grounds	23,000.00		23,000.00
7-201.308 Pumps and Motors	0.00		0.00
7-201.310 Park Equipment	10,000.00		5,000.00
7-201.315 Maintenance to Vehicles	4,000.00		4,000.00
7-201.316 Maintenance to Equipment	28,000.00		20,000.00
7-201.333 RV Facility	1,000.00		1,000.00
7-201.334 Rodeo-Stock Arena Facility	2,500.00		500.00
7-201.335 Maint- Victoria College			
***CATEGORY TOTAL ***	70,500.00	-	55,000.00

4-CONTRACTS/OPER SERVICES

7-201.401 Telephone	1,500.00		1,500.00
7-201.402 Utilities	42,000.00		42,000.00
7-201.404 Cell Phones	3,200.00		3,200.00
7-201.408 Membership Dues	600.00		600.00
7-201.411 Special Contracts	5,000.00		5,000.00
7-201.415 Attorney/Court/Legal			
7-201.417 Liab/Comp/Fire Insurance			
7-201.421 Computer			
7-201.430 Travel/Training	5,000.00		5,000.00
***CATEGORY TOTAL ***	57,300.00	-	57,300.00

5-SPECIAL CHARGES EXPENSE

7-201.502 Advertising	800.00		800.00
7-201.515 Refunds	150.00		150.00
***CATEGORY TOTAL ***	950.00	-	950.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

**100 - GENERAL FUND
DEPARTMENT EXPENSES**

	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
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201- PARKS DEPT

6-CAPITAL OUTLAY EXPENSE

7-201.603 Structures -Playground			
7-201.608 Vehicles/Equipment	35,000.00		10,000.00
7-201.632 Market Square	-		0.00
7-201.640 Capital Improvements	-		0.00
7-201.650 Capital Replacement			
CATEGORY TOTAL	35,000.00	-	10,000.00

8-COST OF GOODS SOLD

7-201.801 Cost of Goods Sold	-	-	
7-201.802 Other Cost of Goods Sold	-	-	
CATEGORY TOTAL	-	-	0.00

DEPARTMENT TOTAL	666,252.00	-	617,502.00
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202
SWIMMING
POOL

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 202- SWIMMING POOL			
 <u>1-PERSONNEL EXPENSE</u>			
7-202.101 Supervisor's Salary	6,240.00		6,240.00
7-202.106 Salaries			
7-202.107 Salaries - Overtime			
7-202.108 Part Time Salaries	15,700.00		15,700.00
7-202.110 F.I.C.A.	1,746.00		1,746.00
7-202.111 Unemployment	1,656.00		1,656.00
7-202.113 Workers Compensation	952.00		952.00
7-202.117 Uniforms	500.00		500.00
7-202.121 Employment Fees			
***CATEGORY TOTAL ***	26,794.00	-	26,794.00
 <u>2-SUPPLIES EXPENSE</u>			
7-202.201 Office Supplies	50.00		50.00
7-202.202 Postage			
7-202.205 Protective Clothing			
7-202.206 Janitorial	500.00		500.00
7-202.210 Minor Tools			
7-202.211 Chemicals	2,500.00		2,500.00
7-202.217 Miscellaneous	200.00		200.00
7-202.220 Safety EQPT/Supplies	2,500.00		2,500.00
*** CATEGORY TOTAL ***	5,750.00	-	5,750.00
 <u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
7-202.301 Maint of Building	750.00		750.00
7-202.308 Pumps & Motors	1,500.00		1,500.00
7-202.316 Maintenance to Equipment	1,000.00		1,000.00
7-202.329 Pool	1,000.00		1,000.00
***CATEGORY TOTAL ***	4,250.00	-	4,250.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
202- SWIMMING POOL			
<u>4-CONTRACTS/OPER SERVICES</u>			
7-202.401 Telephone	400.00		400.00
7-202.402 Utilities	2,500.00		2,500.00
7-202.411 Special Contracts	0.00		0.00
7-202.417 Liab/Comp/Fire Insurance			
7-202.430 Travel/Training	2,500.00		2,500.00
CATEGORY TOTAL	5,400.00	-	5,400.00
<u>6-CAPITAL OUTLAY EXPENSE</u>			
7-202.640 Capital Improvements			0.00
CATEGORY TOTAL	-	-	0.00
<u>5-SPECIAL CHARGES EXPENSE</u>			
7-202.502 Advertising	100.00	-	100.00
CATEGORY TOTAL	100.00	-	100.00
<u>6-CAPITAL OUTLAY EXPENSE</u>			
7-201.603 Structures -Playground			
7-201.640 Capital Improvements	25,000.00		
7-201.650 Capital Replacement			
CATEGORY TOTAL	25,000.00	-	0.00
<u>8-COST OF GOODS SOLD</u>			
7-202.801 Cost of Concession Goods Sold	2,000.00		2,000.00
CATEGORY TOTAL	2,000.00	-	2,000.00
DEPARTMENT TOTAL	69,294.00	-	44,294.00

204

RECREATION

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 204- RECREATION DEPARTMENT			
 <u>1-PERSONNEL EXPENSE</u>			
7-204.106 Salaries	-		
7-204.108 Part Time Salaries	10,500.00		10,500.00
7-204.110 F.I.C.A.	765.00		765.00
7-204.111 Unemployment	275.00		275.00
7-204.113 Workers Compensation			
7-204.117 Uniforms	220.00		220.00
***CATEGORY TOTAL ***	11,760.00	-	11,760.00
 <u>2-SUPPLIES EXPENSE</u>			
7-204.217 Miscellaneous	4,200.00		4,200.00
7-204.227 Break Refreshments	1,200.00		1,200.00
*** CATEGORY TOTAL ***	5,400.00	-	5,400.00
 <u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
7-204.310 Park Equipment			
***CATEGORY TOTAL ***	-	-	0.00
 <u>4-CONTRACTS/OPER SERVICES</u>			
7-204.401 Telephone	-	-	
CATEGORY TOTAL	-	-	0.00
 DEPARTMENT TOTAL	 17,160.00	 -	 17,160.00

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2015-16	DEPT: 204 DIVISIONS: RECREATION	ACTIVITY:	FUND:
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**** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.**

GOAL _____	ALL GOALS
MILESTONE _____	ALL MILESTONES
ACTION PLAN _____	ALL ACTION PLANS

PERSONNEL BY POSITION (Denote if Part-time)	Year 2015-16	Proposed	Planning Years				Total by Class
	# in Job Class	15-16	16-17	17-18	18-19	19-20	
CAMP SUPERVISOR	1	1					1
CAMP INSTRUCTOR	11	11					11
(SEASONAL PART-TIME)							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	12	12	0	0	0	0	12

CAPITAL OUTLAY REQUIREMENTS (AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)

DESCRIPTION	Year	15-16	16-17	17-18	18-19	19-20	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

206
GOLF

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND	2015/16	2015/16	2016/17
DEPARTMENT EXPENSES	BUDGET	AMENDED	PROPOSED
 206-INDEPENDENCE GOLF CO DEPARTMENT			
 <u>1-PERSONNEL EXPENSE</u>			
7-206.101 Supervisor's Salary	47,396.00		40,800.00
7-206.106 Salaries	19,744.00		19,744.00
7-206.107 Salaries - Overtime			
7-206.108 Part Time Salaries	62,610.00		62,610.00
7-206.110 F.I.C.A.	9,430.00		9,430.00
7-206.111 Unemployment	1,656.00		1,656.00
7-206.112 Retirement TMRS	8,858.00		8,858.00
7-206.113 Workers Compensation	6,192.00		6,192.00
7-206.114 Medical Insurance	10,139.00		10,139.00
7-206.116 Life Insurance	64.00		64.00
7-206.117 Other (Uniforms)			
7-206.121 Employment Fees			
***CATEGORY TOTAL ***	166,089.00	-	159,493.00
 <u>2-SUPPLIES EXPENSE</u>			
7-206.201 Office Supplies	400.00		400.00
7-206.202 Postage	200.00		200.00
7-206.203 Copies/Printing	300.00		300.00
7-206.205 Protective Clothing	500.00		500.00
7-206.206 Janitorial	200.00		200.00
7-206.208 Fuel	6,500.00		6,000.00
7-206.209 Tires/Batteries/Accessories	3,000.00		3,000.00
7-206.210 Minor Tools	1,000.00		1,000.00
7-206.217 Miscellaneous	2,000.00		1,000.00
7-206.220 Safety EQPT/Supplies	200.00		200.00
7-206.224 Insecticides & Herbicides	7,000.00		5,000.00
7-206.227 Break Refreshments	400.00		400.00
*** CATEGORY TOTAL ***	21,700.00	-	18,200.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND	2015/16	2015/16	2016/17
DEPARTMENT EXPENSES	BUDGET	AMENDED	PROPOSED
 206-INDEPENDENCE GOLF CO DEPARTMENT			
 <u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
7-206.301 Maint of Building	1,000.00		1,000.00
7-206.302 Heating/Air Conditioning	-		1,000.00
7-206.304 Maint of Office Eqpt/Furniture	500.00		500.00
7-206.305 Machine/Tools/Instruments			
7-206.306 Water Lines	-		
7-206.308 Pumps/Motors	2,000.00		2,000.00
7-206.309 Grounds	7,000.00		6,000.00
7-206.315 Maint to Vehicles	1,000.00		1,000.00
7-206.316 Maint of Equipment	13,000.00		10,000.00
7-206.333 Maint of RV Facilities	3,000.00		1,500.00
***CATEGORY TOTAL ***	27,500.00	-	23,000.00
 <u>4-CONTRACTS/OPER SERVICES</u>			
7-206.401 Telephone	1,500.00		2,000.00
7-206.402 Utilities	5,000.00		4,000.00
7-206.404 Cell Phones			0.00
7-206.408 Membership Dues	500.00		500.00
7-206.409 Subscriptions	1,500.00		1,000.00
7-206.411 Special Contracts	500.00		250.00
7-206.417 Liab/Comp/Fire Insurance	-		
7-206.421 Computer	-		
7-206.430 Travel/Training	1,000.00		1,000.00
***CATEGORY TOTAL ***	10,000.00	-	8,750.00
 <u>5-SPECIAL CHARGES EXPENSE</u>			
7-206.502 Advertisting			200.00
7-206.503 Bad Debts	400.00		0.00
7-206.513 Credit Card Fees	2,600.00		1,800.00
***CATEGORY TOTAL ***	3,000.00	-	2,000.00
 <u>6-CAPITAL OUTLAY EXPENSE</u>			
7-206.608 Vehicles/Equipment			
7-206.617 Golf Course Equipment			0.00
7-206.650 Capital Replacements	30,000.00		0.00
***CATEGORY TOTAL ***	30,000.00	-	0.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
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206-INDEPENDENCE GOLF CO DEPARTMENT

8-COST OF GOODS SOLD

7-206.801 Cost of Concession Goods Sold	5,000.00		3,000.00
7-206.802 Other Cost of Goods Sold	10,000.00		8,000.00
CATEGORY TOTAL	15,000.00	-	11,000.00
 DEPARTMENT TOTAL	 273,289.00	 -	 222,443.00

**301
FIRE
DEPARTMENT**

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
301-FIRE DEPARTMENT			
<u>1-PERSONNEL EXPENSE</u>			
7-301.101 Fire Chief's Salary	7,406.00		7,406.00
7-301.106 Salaries	353,429.00		353,429.00
7-301.107 Salaries - Overtime	48,000.00		48,000.00
7-301.108 Part Time & Volunteer Salaries	24,560.00		24,560.00
7-301.110 F.I.C.A.	32,805.00		32,805.00
7-301.111 Unemployment	3,105.00		3,105.00
7-301.112 Retirement TMRS	52,088.00		52,088.00
7-301.113 Workers Compensation	12,412.00		12,412.00
7-301.114 Medical Insurance	50,690.00		50,690.00
7-301.116 Life Insurance	318.00		318.00
7-301.117 Other (Uniforms)	10,000.00		10,000.00
7-301.120 Volunteer Relief & Retirement	15,000.00		15,000.00
7-301.121 Employment Fees			
***CATEGORY TOTAL ***	609,813.00	-	609,813.00
<u>2-SUPPLIES EXPENSE</u>			
7-301.201 Office Supplies	1,200.00		1,000.00
7-301.202 Postage	500.00		500.00
7-301.203 Copies/Printing			
7-301.205 Protective Clothing	25,000.00		25,000.00
7-301.206 Janitorial	1,000.00		1,000.00
7-301.207 Medical	1,500.00		1,500.00
7-301.208 Fuel	15,000.00		10,000.00
7-301.209 Tires/Batteries/Accessories	4,000.00		4,000.00
7-301.210 Minor Tools	4,750.00		4,750.00
7-301.211 Chemicals	5,000.00		6,500.00
7-301.217 Miscellaneous	500.00		500.00
7-301.227 Break Refreshments			
7-301.236 Fire Hose Purchase	10,000.00		7,500.00
7-301.237 HAZ-MAT Expense	5,000.00		5,000.00
7-301.238 SCBA Purchase	30,000.00		30,000.00
*** CATEGORY TOTAL ***	103,450.00	-	97,250.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
301-FIRE DEPARTMENT			
<u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
7-301.301 Maint of Building	3,000.00		2,500.00
7-301.302 Heat/Air Conditioning	2,000.00		7,000.00
7-301.303 Radio Equipment	3,000.00		2,500.00
7-301.304 Maint of Office EQPT/Furniture	1,000.00		500.00
7-301.308 Pumps & Motors	1,000.00		
7-301.315 Maintenance to Vehicles	45,000.00		35,000.00
7-301.316 Maintenance to Equipment	8,000.00		8,000.00
***CATEGORY TOTAL ***	63,000.00	-	55,500.00
<u>4-CONTRACTS/OPER SERVICES</u>			
7-301.401 Telephone	4,300.00		4,300.00
7-301.402 Utilities	3,650.00		3,650.00
7-301.403 Natural Gas	2,000.00		2,000.00
7-301.404 Cell Phones	1,200.00		1,200.00
7-301.408 Membership Dues	420.00		420.00
7-301.409 Subscriptions	1,500.00		1,500.00
7-301.411 Special Contracts	500.00		500.00
7-301.416 Uniform Cleaning	50.00		50.00
7-301.417 Liab/Comp/Fire Insurance			
7-301.421 Computer	0.00		0.00
7-301.422 Computer Software	4,000.00		4,000.00
7-301.430 Travel/Training	15,000.00		12,500.00
***CATEGORY TOTAL ***	32,620.00	-	30,120.00
<u>6-CAPITAL OUTLAY EXPENSE</u>			
7-301.603 Structures	-	-	
7-301.608 Vehicles/Equipment	151,220.00		111,220.00
7-301.609 Radio Equipment			
7-301.640 Capital Improvement			
7-301.650 Capital Replacement			
***CATEGORY TOTAL ***	151,220.00	-	111,220.00
***DEPARTMENT TOTAL ***	960,103.00	-	903,903.00

501
POLICE
DEPARTMENT

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
501-POLICE DEPARTMENT			
<u>1-PERSONNEL EXPENSE</u>			
7-501.101 Police Chief's Salary	88,962.00		88,962.00
7-501.106 Salaries	1,224,674.00		1,224,674.00
7-501.107 Salaries - Overtime	30,000.00		30,000.00
7-501.110 F.I.C.A.	100,979.00		100,979.00
7-501.111 Unemployment	5,796.00		5,796.00
7-501.112 Retirement TMRS	173,314.00		173,314.00
7-501.113 Workers Compensation	40,143.00		40,143.00
7-501.114 Medical Insurance	141,934.00		141,934.00
7-501.116 Life Insurance	891.00		891.00
7-501.121 Employment Physicals	1,600.00		1,600.00
***CATEGORY TOTAL ***	1,808,293.00	-	1,808,293.00
<u>2-SUPPLIES EXPENSE</u>			
7-501.201 Office Supplies	4,000.00		4,000.00
7-501.202 Postage	500.00		500.00
7-501.203 Copies/Printing	2,000.00		2,000.00
7-501.205 Protective Clothing	3,500.00		2,800.00
7-501.206 Janitorial	100.00		100.00
7-501.207 Medical	300.00		300.00
7-501.208 Fuel	42,000.00		38,000.00
7-501.209 Tires/Batteries/Accessories	4,000.00		4,000.00
7-501.210 Minor Tools	250.00		250.00
7-501.217 Miscellaneous	100.00		100.00
7-501.220 Safety Equipment/Supplies	1,000.00		1,000.00
7-501.221 Gun Supplies	4,500.00		4,500.00
7-501.222 Investigation Supplies	1,500.00		1,500.00
7-501.223 Uniform Purchases	7,500.00		7,500.00
7-501.226 Film	0.00		0.00
7-501.227 Break Refreshments	700.00		700.00
7-501.228 Publications-Law Books	600.00		600.00
7-501.230 Neighborhood Watch & P/R	1,000.00		500.00
*** CATEGORY TOTAL ***	73,550.00	-	68,350.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
501-POLICE DEPARTMENT			
<u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
7-501.301 Maint of Building	2,500.00		2,500.00
7-501.302 Heat/Air Conditioning	250.00		250.00
7-501.303 Radio Equipment	4,500.00		4,500.00
7-501.304 Maint of Office EQPT/Furniture	600.00		600.00
7-501.305 Machine/Tools/Instruments	300.00		300.00
7-501.315 Maintenance to Vehicles	20,000.00		20,000.00
7-501.316 Maintenance to Equipment	700.00		700.00
***CATEGORY TOTAL ***	28,850.00	-	28,850.00
<u>4-CONTRACTS/OPER SERVICES</u>			
7-501.401 Telephone	8,500.00		8,500.00
7-501.402 Utilities	12,300.00		12,300.00
7-501.403 Natural Gas	400.00		400.00
7-501.404 Cell Phones	8,100.00		8,100.00
7-501.408 Membership Dues	450.00		450.00
7-501.409 Subscriptions			
7-501.411 Special Contracts	14,000.00		14,000.00
7-501.413 Equipment Lease - Copier	4,500.00		4,500.00
7-501.415 Attorney/Court/Legal			
7-501.416 Uniform Cleaning	10,000.00		10,000.00
7-501.417 Liab/Comp/Fire Insurance			
7-501.419 Pers. Performance Bonds	250.00		250.00
7-501.420 Computer			
7-501.421 Computer Tech			
7-501.422 Software	23,000.00		38,500.00
7-501.430 Travel/Training	15,500.00		16,500.00
7-501.431 LEOSE Training	1,800.00		1,800.00
7-501.436 Sexual Assult Med Exams	5,500.00		5,500.00
***CATEGORY TOTAL ***	104,300.00	-	120,800.00
<u>5-SPECIAL CHARGES EXPENSE</u>			
7-501.502 Advertising	500.00		500.00
***CATEGORY TOTAL ***	500.00	-	500.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
501-POLICE DEPARTMENT			
<u>6-CAPITAL OUTLAY EXPENSE</u>			
7-501.603 Structures	39,000.00		
7-501.608 Vehicles/Equipment	80,500.00		90,665.00
7-501.609 Radio Equipment			
7-501.610 Office Furniture/Equipment	-		0.00
7-501.618 Forfeiture Purchases			
7-501.625 JAG Grant Equipment			
7-501.640 Capital Improvements	-	-	0.00
CATEGORY TOTAL	119,500.00	-	90,665.00
DEPARTMENT TOTAL	2,134,993.00	-	2,117,458.00

504
ANIMAL
CONTROL

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 504-ANIMAL CONTROL DEPARTMENT			
 <u>1-PERSONNEL EXPENSE</u>			
7-504.106 Salaries	35,844.00		35,844.00
7-504.107 Salaries - Overtime	4,000.00		4,000.00
7-504.110 F.I.C.A.	2,756.00		2,756.00
7-504.111 Unemployment	207.00		207.00
7-504.112 Retirement TMRS	4,730.00		4,730.00
7-504.113 Workers Compensation	1,412.00		1,412.00
7-504.114 Medical Insurance	5,070.00		5,070.00
7-504.116 Life Insurance	32.00		32.00
7-504.117 Other (Uniforms)	500.00		500.00
***CATEGORY TOTAL ***	54,551.00	-	54,551.00
 <u>2-SUPPLIES EXPENSE</u>			
7-504.202 Postage			
7-504.205 Protective Clothing	300.00		200.00
7-504.208 Fuel	4,000.00		3,000.00
7-504.209 Tires/Batteries/Accessories	500.00		500.00
7-504.210 Minor Tools	-		
7-504.218 Animal Control Supplies	4,000.00		3,000.00
7-504.220 Safety Equipment/Supplies	350.00		350.00
***CATEGORY TOTAL ***	9,150.00	-	7,050.00
 <u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
7-504.301 Building	-		1,500.00
7-504.304 Maint of Building	1,000.00		1,000.00
7-504.315 Maintenance to Vehicles	2,500.00		1,500.00
7-504.316 Maintenance to Equipment	1,000.00		500.00
***CATEGORY TOTAL ***	4,500.00	-	4,500.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 504-ANIMAL CONTROL DEPARTMENT			
 <u>4-CONTRACTS/OPER SERVICES</u>			
7-504.402 Utilities	8,400.00		8,400.00
7-504.403 Natural Gas-Propane	3,000.00		3,000.00
7-504.408 Membership Dues	30.00		30.00
7-504.411 Special Contracts	65,000.00		74,000.00
7-504.417 Liab/Comp/Fire Insurance	-		
7-504.430 Travel/Training	1,000.00		1,000.00
CATEGORY TOTAL	77,430.00	-	86,430.00
 <u>6-CAPITAL OUTLAY EXPENSE</u>			
7-504.608 Vehicles/Equipment	-	-	0.00
CATEGORY TOTAL	-	-	0.00
 DEPARTMENT TOTAL	 145,631.00	 -	 152,531.00

550
MUNICIPAL
COURT

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND	2015/16	2015/16	2016/17
DEPARTMENT EXPENSES	BUDGET	AMENDED	PROPOSED
 550-MUNICIPAL COURT DEPARTMENT			
 <u>1-PERSONNEL EXPENSE</u>			
7-550.106 Salaries	56,533.00		59,830.00
7-550.107 Salaries - Overtime	1,000.00		1,000.00
7-550.110 F.I.C.A.	6,065.00		6,065.00
7-550.111 Unemployment	621.00		621.00
7-550.112 Retirement TMRS	7,460.00		7,460.00
7-550.113 Workers Compensation	338.00		338.00
7-550.114 Medical Insurance	10,139.00		10,139.00
7-550.116 Life Insurance	62.00		62.00
*** CATEGORY TOTAL ***	82,218.00	-	85,515.00
 <u>2-SUPPLIES EXPENSE</u>			
7-550.201 Office Supplies	1,000.00		1,000.00
7-550.202 Postage	500.00		500.00
7-550.203 Copies & Printing	165.00		165.00
7-550.210 Minor Tools			
7-550.217 Miscellaneous	100.00		100.00
*** CATEGORY TOTAL ***	1,765.00	-	1,765.00
 <u>4-CONTRACTS/OPER SERVICES</u>			
7-550.408 Membership Dues	325.00		325.00
7-550.409 Subscriptions	75.00		75.00
7-550.411 Special Contracts	25,100.00		25,100.00
7-550.415 Attorney/Court/Legal	25,200.00		25,200.00
7-550.419 Pers. Performance Bonds	350.00		350.00
7-550.421 Computer			
7-550.422 Software	5,500.00		5,500.00
7-550.430 Travel/Training	6,500.00		6,000.00
7-550.445 Consolidated Court Cost			
7-550.446 Fugitive Apprehension			
7-550.447 Prev.Juv.Crime & Delinquency			
7-550.448 Mun Crt Time Payment Fund			
7-550.452 Comp to Victims of Crime Fund			
7-550.454 Judicial & Court Training FD.			
7-550.459 Jury Duty	100.00		100.00
*** CATEGORY TOTAL ***	63,150.00	-	62,650.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

**100 - GENERAL FUND
DEPARTMENT EXPENSES**

550-MUNICIPAL COURT DEPARTMENT

6-CAPITAL OUTLAY EXPENSE

7-550.610 Office Furniture /Equipment

*****CATEGORY TOTAL*****

*****DEPARTMENT TOTAL*****

	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
	-		
	-	-	0.00
	147,133.00	-	149,930.00

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2015-16	DEPT: Municipal Court Dept. DIVISIONS:	ACTIVITY:	FUND: 100
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**** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.**

GOAL	I	Annexation
MILESTONE	2	Be able to provide services in a feasible manner.
ACTION PLAN	1.2.3	Develop a plan for funding improvements and employees.

PERSONNEL BY POSITION (Denote if Part-time)	Year 2015-16	Proposed	Planning Years				Total by Class
	# in Job Class	15-16	16-17	17-18	18-19	19-20	
Full Time Court Clerk	1	2					2
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	1	2	0	0	0	0	2

**CAPITAL OUTLAY REQUIREMENTS
(AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)**

DESCRIPTION	Year	2015-16	2016-17	2017-18	2018-19	2019-20	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

602
AIRPORT

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND	2015/16	2015/16	2016/17
DEPARTMENT EXPENSES	BUDGET	AMENDED	PROPOSED
 602-AIRPORT DEPARTMENT			
 <u>2-SUPPLIES EXPENSE</u>			
7-602.202 Postage	20.00		20.00
7-602.210 Minor Tools/Equipment	900.00		400.00
7-602.217 Travel/Training	500.00		500.00
7-602.224 Insecticides / Herbicides	600.00		500.00
***CATEGORY TOTAL ***	2,020.00	-	1,420.00
 <u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
7-602.301 Maint of Building	1,900.00		1,250.00
7-602.309 Maintenance to Grounds	3,000.00		1,500.00
7-602.317 Maintenance to Runway Lights	1,500.00		1,500.00
***CATEGORY TOTAL ***	6,400.00	-	4,250.00
 <u>4-CONTRACTS/OPER SERVICES</u>			
7-602.401 Telephone	2,000.00		2,000.00
7-602.402 Utilities	5,000.00		5,000.00
7-602.411 Special Contracts	1,700.00		1,200.00
7-602.415 Attorney/Court/Legal			
7-602.417 Liab/Comp/Fire Insurance			
7-602.423 Engineering			0.00
***CATEGORY TOTAL ***	8,700.00	-	8,200.00
 <u>5-SPECIAL CHARGES EXPENSE</u>			
7-602.502 Advertising	-	-	
7-602.513 Credit Card Fees	2,500.00		2,500.00
***CATEGORY TOTAL ***	2,500.00	0.00	2,500.00
 <u>6-CAPITAL OUTLAY EXPENSE</u>			
7-602.601 Land	-		
7-602.603 Structures	50,000.00		
7-602.640 Capital Improvements	13,000.00		50,000.00
***CATEGORY TOTAL ***	63,000.00	-	50,000.00
 <u>8-COST OF GOODS SOLD</u>			
7-602.803 Cost of goods - airport sales	75.00		75.00
7-602.804 Airport Fuel	50,000.00		35,000.00
7-602.805 Fuel Credit Card Charges	-	-	
***CATEGORY TOTAL ***	50,075.00	-	35,075.00
 DEPARTMENT TOTAL	 132,695.00	 -	 101,445.00

603
STREET
DEPARTMENT

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 603-STREET DEPARTMENT			
 <u>1-PERSONNEL EXPENSE</u>			
7-603.101 Supervisor's Salary	65,943.00		65,943.00
7-603.106 Salaries	227,293.00		227,293.00
7-603.107 Salaries - Overtime	5,000.00		5,000.00
7-603.110 F.I.C.A.	22,541.00		22,541.00
7-603.111 Unemployment	1,656.00		1,656.00
7-603.112 Retirement TMRS	38,688.00		38,688.00
7-603.113 Workers Compensation	32,057.00		32,057.00
7-603.114 Medical Insurance	40,553.00		40,553.00
7-603.116 Life Insurance	255.00		255.00
7-603.117 Other (Uniforms)	1,600.00		1,600.00
7-603.121 Employment Fees	600.00		600.00
***CATEGORY TOTAL ***	436,186.00	-	436,186.00
 <u>2-SUPPLIES EXPENSE</u>			
7-603.201 Office Supplies	150.00		150.00
7-603.202 Postage	25.00		25.00
7-603.205 Protective Clothing	1,500.00		1,000.00
7-603.206 Janitorial	50.00		25.00
7-603.208 Fuel	28,000.00		20,000.00
7-603.209 Tires/Batteries/Accessories	5,500.00		4,500.00
7-603.210 Minor Tools	1,500.00		2,000.00
7-603.213 Sign Supplies	6,000.00		4,000.00
7-603.217 Miscellaneous			
7-603.220 Safety Equipment/Supplies	500.00		500.00
7-603.224 Insecticides & Herbicides	2,400.00		2,400.00
7-603.227 Break Refreshments			
7-603.229 Oxygen & Acetylene	450.00		800.00
*** CATEGORY TOTAL ***	46,075.00	-	35,400.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
603-STREET DEPARTMENT			
<u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
7-603.301 Maint to Building	500.00		500.00
7-603.303 Radio Equipment	0.00		0.00
7-603.304 Maint of Office EQPT/Furniture			
7-603.315 Maintenance to Vehicles	3,500.00		2,500.00
7-603.316 Maintenance to Equipment	25,000.00		25,000.00
7-603.318 Street Maintenance Supplies	30,000.00		25,000.00
***CATEGORY TOTAL ***	59,000.00	-	53,000.00
<u>4-CONTRACTS/OPER SERVICES</u>			
7-603.401 Telephone	400.00		400.00
7-603.402 Utilities	2,000.00		2,000.00
7-603.404 Cell Phones	1,500.00		1,500.00
7-603.411 Special Contracts	1,000.00		0.00
7-603.415 Attorney/Court/Legal			
7-603.417 Liab/Comp/Fire Insurance			
7-603.423 Engineering	0.00		0.00
7-603.430 Travel/Training	1,000.00		1,000.00
***CATEGORY TOTAL ***	5,900.00	-	4,900.00
<u>5-SPECIAL CHARGES EXPENSE</u>			
7-603.502 Advertising	300.00		300.00
***CATEGORY TOTAL ***	300.00	-	300.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 603-STREET DEPARTMENT			
 <u>6-CAPITAL OUTLAY EXPENSE</u>			
7-603.608 Vehicles/Equipment	102,000.00		105,000.00
7-603.619 Drainage	150,000.00		0.00
7-603.640 Capital Improvements	650,000.00		550,000.00
CATEGORY TOTAL	902,000.00	-	655,000.00
 <u>7-COMMUNITY/BUSINESS DEV</u>			
7-603.701 Capital Lease - Principle	76,000.00		76,000.00
7-603.721 Capital Lease - Interest			
CATEGORY TOTAL	76,000.00	-	76,000.00
 DEPARTMENT TOTAL	 1,525,461.00	 -	 1,260,786.00

650
PUBLIC
LIBRARY

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
650-LIBRARY DEPARTMENT			
<u>1-PERSONNEL EXPENSE</u>			
7-650.101 Supervisor's Salary	37,356.00		37,356.00
7-650.106 Salaries	57,050.00		57,050.00
7-660.108 Part Time Salaries	19,450.00		19,450.00
7-650.110 F.I.C.A.	8,752.00		8,752.00
7-650.111 Unemployment	1,035.00		1,035.00
7-650.112 Retirement TMRS	12,427.00		12,427.00
7-650.113 Workers Compensation	492.00		492.00
7-650.114 Medical Insurance	15,208.00		15,208.00
7-650.116 Life Insurance	96.00		96.00
***CATEGORY TOTAL ***	151,866.00	-	151,866.00
<u>2-SUPPLIES EXPENSE</u>			
7-650.201 Office Supplies	3,840.00		3,840.00
7-650.202 Postage	600.00		600.00
7-650.203 Copies/Printing	970.00		970.00
7-650.204 Educational	150.00		1,150.00
7-650.205 Protective Clothing			
7-650.206 Janitorial	350.00		350.00
7-650.217 Miscellaneous	200.00		200.00
7-650.231 Equipment/Supplies	5,220.00		2,661.00
7-650.232 Books/DVDS/Videos	32,036.00		30,000.00
*** CATEGORY TOTAL ***	43,366.00	-	39,771.00
<u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
7-650.301 Maint of Building	3,000.00		3,000.00
7-650.304 Maint of Office EQPT/Furniture	550.00		550.00
7-650.305 Machine/Tools/Equipment	3,460.00		3,460.00
***CATEGORY TOTAL ***	7,010.00	-	7,010.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
650-LIBRARY DEPARTMENT			
<u>4-CONTRACTS/OPER SERVICES</u>			
7-650.401 Telephone	3,220.00		3,220.00
7-650.402 Utilities	6,000.00		8,000.00
7-650.408 Membership Dues	630.00		630.00
7-650.409 Subscriptions	2,160.00		2,160.00
7-650.411 Special Contracts	4,023.00		4,023.00
7-650.417 Liab/Comp/Fire Insurance			
7-650.421 Computer			
7-650.422 Software	325.00		325.00
7-650.430 Travel/Training	700.00		700.00
***CATEGORY TOTAL ***	17,058.00	-	19,058.00
***DEPARTMENT TOTAL ***	219,300.00	-	217,705.00

660
MUSEUM

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
660-MUSEUM DEPARTMENT			
<u>1-PERSONNEL EXPENSE</u>			
7-660.101 Curator's Salary	38,006.00		38,006.00
7-660.106 Salaries			
7-660.107 Salaries - Overtime			
7-660.108 Part Time Salaries	11,690.00		11,690.00
7-660.110 F.I.C.A.	3,821.00		3,821.00
7-660.111 Unemployment	621.00		621.00
7-660.112 Retirement TMRS	5,014.00		5,014.00
7-660.113 Workers Compensation	215.00		215.00
7-660.114 Medical Insurance	5,070.00		5,070.00
7-660.116 Life Insurance	32.00		32.00
***CATEGORY TOTAL ***	64,469.00	-	64,469.00
<u>2-SUPPLIES EXPENSE</u>			
7-660.201 Office Supplies	300.00		200.00
*** CATEGORY TOTAL ***	300.00	-	200.00
<u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
7-660.301 Building	4,000.00		4,000.00
7-660.302 Heat/Air Conditioning	1,000.00		1,000.00
7-660.304 Office EQPT/Furniture	2,250.00		2,000.00
7-660.309 Maintenance Grounds	250.00		500.00
***CATEGORY TOTAL ***	7,500.00	-	7,500.00
<u>4-CONTRACTS/OPER SERVICES</u>			
7-660.401 Telephone	1,800.00		1,800.00
7-660.402 Utilities	10,000.00		10,000.00
7-660.405 Internet Access			
7-660.408 Membership Dues	250.00		250.00
7-660.409 Subscriptions	200.00		200.00
7-660.415 Attorney/Court/Legal	-		
7-660.417 Liab/Comp/Fire Insurance	-		
7-660.422 Software	1,200.00		1,000.00
7-660.430 Travel/Training	1,000.00		1,000.00
***CATEGORY TOTAL ***	14,450.00	-	14,250.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 660-MUSEUM DEPARTMENT			
 <u>5-SPECIAL CHARGES EXPENSE</u>			
7-660.502 Advertising	250.00		250.00
7-660.513 Credit Card Fees	300.00		300.00
CATEGORY TOTAL	550.00	-	550.00
 <u>6-CAPITAL OUTLAY EXPENSE</u>			
7-660.603 Structures			
7-660.640 Capital Improvements			0.00
CATEGORY TOTAL	-	-	0.00
 <u>8-COST OF GOODS SOLD</u>			
7-660.802 Cost of Goods Sold	5,000.00		5,000.00
CATEGORY TOTAL	5,000.00	-	5,000.00
 DEPARTMENT TOTAL	 92,269.00	 -	 91,969.00

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2015-16	DEPT: 660 DIVISIONS: MUSEUM	ACTIVITY:	FUND: 100
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**** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.**

GOAL _____	ALL GOALS
MILESTONE _____	ALL MILESTONES
ACTION PLAN _____	ALL ACTION PLANS

PERSONNEL BY POSITION (Denote if Part-time)	Year 2015-16	Proposed	Planning Years				Total by Class
	# in Job Class	15-16	16-17	17-18	18-19	19-20	
MUSEUM DIRECTOR	1	1					1
MUSEUM WORKER (PART-TIME)	1	2					2
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	2	3	0	0	0	0	3

**CAPITAL OUTLAY REQUIREMENTS
(AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)**

DESCRIPTION	Year	15-16	16-17	17-18	18-19	19-20	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

203

J.B. WELLS

PARK

FUND

**CITY OF GONZALES
BUDGET
FY 2016-17**

JB WELLS DEPARTMENT SUMMARY	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
JB WELLS REVENUES	721,800.00	-	727,000.00
TOTAL REVENUES	721,800.00	-	727,000.00
JB WELLS EXPENDITURES	880,290.00	-	844,090.00
TOTAL EXPENDITURES	880,290.00	-	844,090.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

JB WELLS DEPARTMENT REVENUES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
JB WELLS REVENUES			
4-404.400 JB Wells Advertisement	6,000.00		6,000.00
4-404.406 Showbarn Rentals	2,500.00		2,500.00
4-404.408 J.B. Wells Concession	9,600.00		9,000.00
4-404.409 Arena Fees	75,000.00		75,000.00
4-404.410 JB Wells Horse Stalls Rental	140,000.00		140,000.00
4-404.411 JB Wells R.V. Site Rentals	150,000.00		120,000.00
4-404.417 JB Wells Pavilion	500.00		500.00
4-404.418 JB Wells Expo Rental	0.00		60,000.00
4-404.419 TYRA Revenues	35,000.00		35,000.00
4-404.420 TYRA Stall & RV Rentals	50,000.00		50,000.00
4-404.422 TYRA Concessions	0.00		0.00
4-404.423 JB Wells Woodshavings	90,000.00		80,000.00
4-404.424 JB Wells Hay Sale	1,200.00		1,000.00
4-404.425 YRA Revenues	35,000.00		45,000.00
4-404.426 YRA Gate Pass & Other Revenues	2,000.00		2,000.00
4-404.439 TX JR High Rodeo Revenues	100,000.00		100,000.00
4-404.440 Other Rodeo Revenues	25,000.00		1,000.00
	721,800.00		727,000.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

203 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
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203- J B WELLS DEPARTMENT

1-PERSONNEL EXPENSE

7-203.101 Salary - Rodeo Coordinator	57,980.00		57,980.00
7-203.106 Salaries	186,847.00		186,847.00
7-203.107 Salaries - Overtime	52,000.00		52,000.00
7-203.108 Part Time Salaries	11,040.00		11,040.00
7-203.110 F.I.C.A.	21,608.00		21,608.00
7-203.111 Unemployment	2,277.00		2,277.00
7-203.112 Retirement TMRS	35,578.00		35,578.00
7-203.113 Workers Compensation	10,822.00		10,822.00
7-203.114 Medical Insurance	40,560.00		40,560.00
7-203.116 Life Insurance	278.00		278.00
7-203.117 Other (Uniforms)	1,500.00		1,500.00
7-203.121 Employment Fees	500.00		500.00
***CATEGORY TOTAL ***	420,990.00	-	420,990.00

2-SUPPLIES EXPENSE

7-203.201 Office Supplies	2,000.00		1,000.00
7-203.202 Postage	300.00		300.00
7-203.203 Copies/Printing	1,000.00		1,000.00
7-202.206 Janitorial	5,000.00		7,500.00
7-203.208 Fuel	14,500.00		10,000.00
7-203.209 Tires/Batteries/Accessories	1,200.00		1,200.00
7-203.210 Minor Tools	800.00		800.00
7-230.211 Chemicals	400.00		400.00
7-203.217 Miscellaneous	500.00		500.00
7-203.220 Safety EQPT/Supplies	1,000.00		1,000.00
7-203.224 Insecticides & Herbicides	600.00		600.00
7-203.227 Break Refreshments	400.00		400.00
*** CATEGORY TOTAL ***	27,700.00	-	24,700.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
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203- J B WELLS DEPARTMENT

3-MAINTENANCE/BLDG-EQPT/STRUCTURE

7-203.301 Maint of Building	15,000.00		11,000.00
7-203.302 Heat/Air Conditioning	5,000.00		5,000.00
7-203.304 Office Equipment/Furniture	1,000.00		1,000.00
7-203.309 Grounds	18,000.00		12,000.00
7-203.315 Maintenance to Vehicles	3,500.00		3,000.00
7-203.316 Maintenance to Equipment	7,000.00		7,000.00
7-203.333 RV Facility	1,800.00		1,800.00
7-203.334 Rodeo - Stock Show Arena	15,000.00		14,000.00
***CATEGORY TOTAL ***	66,300.00	-	54,800.00

4-CONTRACTS/OPER SERVICES

7-203.401 Telephone	2,500.00		1,000.00
7-203.402 Utilities	80,000.00		80,000.00
7-203.404 Cell Phones	1,800.00		1,800.00
7-203.409 Subscriptions			
7-203.411 Special Contracts	10,000.00		10,000.00
7-203.415 Attorney/Court/Legal			
7-203.417 Liab/Comp/Fire Insurance			
7-203.430 Travel/Training	1,200.00		1,000.00
7-203.440 TYRA Expense	41,000.00		41,000.00
7-203.442 YRA Expense	35,000.00		35,000.00
7-203.443 TxJHRA Expense	100,000.00		100,000.00
***CATEGORY TOTAL ***	271,500.00	-	269,800.00

5-SPECIAL CHARGES EXPENSE

7-203.502 Advertising	800.00		800.00
7-203.503 Bad Debts			0.00
7-203.513 Credit Card Fees	3,000.00		3,000.00
***CATEGORY TOTAL ***	3,800.00	-	3,800.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

100 - GENERAL FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 203- J B WELLS DEPARTMENT			
 <u>6-CAPITAL OUTLAY EXPENSE</u>			
<u>7-203.603</u>	-		
7-203.605 Athletic Fields Project			0.00
7-203.608 Vehicles/Equipment	25,000.00		25,000.00
7-203.631 J.B. Wells Park Project	25,000.00		0.00
7-203.640 Capital Improvements			
7-203.650 Capital Replacement			
CATEGORY TOTAL	50,000.00	-	25,000.00
 <u>8-COST OF GOODS SOLD</u>			
7-203.801 Cost of Concession Goods Sold			
7-203.803 Woodshavings	40,000.00		45,000.00
7-203.808 Concession Supplies			
CATEGORY TOTAL	40,000.00	-	45,000.00
 DEPARTMENT TOTAL	 880,290.00	 -	 844,090.00

710
ELECTRIC
DEPARTMENT

**CITY OF GONZALES
BUDGET
FY 2016-17**

210 - ELECTRIC DEPARTMENT SUMMARY	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
710-ELECTRIC DEPARTMENT	10,538,000.00	-	10,327,000.00
750-REVENUE COLLECTION	186,423.00	-	223,500.00
TOTAL REVENUES	10,724,423.00	-	10,550,500.00
710-ELECTRIC DEPARTMENT	10,270,652.00	-	10,019,321.00
750 REVENUE COLLECTIONS DEPT	453,771.00	-	246,571.00
TOTAL EXPENDITURES	10,724,423.00	-	10,265,892.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

210 ELECTRIC FUND DEPARTMENT REVENUES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
710 ELECTRIC REVENUES			
4-710.151 Sales	10,250,000.00		10,000,000.00
4-710.152 Penalties	100,000.00		100,000.00
4-710.153 Material Sales	5,000.00		20,000.00
4-710.154 Security Light Rental	70,000.00		70,000.00
4-710.155 Utility Pole Rental	70,000.00		70,000.00
4-710.157 Charge Off Accounts (Paid)			
4-710.164 Miscellanous Income	1,500.00		5,000.00
4-710.170 Service Calls			
4-710.171 Meter Tampering	500.00		1,000.00
4-710.172 Same Day Connects	1,000.00		1,000.00
4-710.173 New Service	6,500.00		7,500.00
4-710.174 Payment Extension	30,000.00		45,000.00
4-710.251 Interest Income	3,500.00		7,500.00
4-710.630 Payroll Handling Fees			
4-710.912 Grant Revenue			
TOTAL 710 - ELECTRIC DEPARTMENT	10,538,000.00	0.00	10,327,000.00
750 REVENUE COLLECTIONS			
4-750.551 Sales Tax Discount	800.00		800.00
4-750.552 Hot Check Fees	1,500.00		1,500.00
4-750.553 Transfer Fees	800.00		1,200.00
4-750.554 Reconnect Fees	12,500.00		20,000.00
4-750.555 Reproduction Fees			
4-750.600 Confidentiality Fees			
4-750.911 Revenue Collection Transfer	170,823.00		200,000.00
TOTAL 750 - REVENUE COLLECTION	186,423.00	0.00	223,500.00
*** TOTAL REVENUES ***	10,724,423.00	0.00	10,550,500.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

**210 ELECTRIC FUND
DEPARTMENT EXPENSES**

710 ELECTRIC DEPARTMENT	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
<u>1-PERSONNEL EXPENSE</u>			
7-710.101 Supervisor's Salary	65,331.00		61,200.00
7-710.106 Salaries	313,730.00		344,930.00
7-710.107 Salaries - Overtime	5,000.00		5,000.00
7-710.110 F.I.C.A.	29,275.00		29,275.00
7-710.111 Unemployment	1,656.00		1,656.00
7-710.112 Retirement TMRS	50,245.00		50,245.00
7-710.113 Workers Compensation	7,080.00		7,080.00
7-710.114 Medical Insurance	40,553.00		40,553.00
7-710.116 Life Insurance	250.00		250.00
7-710.117 Other (Uniforms)	1,800.00		8,500.00
7-710.121 Employment Fees	800.00		800.00
***CATEGORY TOTAL ***	515,720.00	-	549,489.00
<u>2-SUPPLIES EXPENSE</u>			
7-710.201 Office Supplies	250.00		300.00
7-710.202 Postage	50.00		50.00
7-710.203 Copies/Printing	250.00		200.00
7-710.205 Protective Clothing	5,000.00		4,000.00
7-710.206 Janitorial	250.00		200.00
7-710.207 Medical	200.00		200.00
7-710.208 Fuel	20,500.00		20,000.00
7-710.209 Tires/Batteries/Accessories	2,500.00		1,800.00
7-710.210 Minor Tools	3,500.00		2,100.00
7-710.211 Chemicals	100.00		100.00
7-710.220 Safety Equipment/Supplies	4,000.00		4,000.00
7-710.224 Insecticides & Herbicides	200.00		150.00
7-710.227 Break Refreshments	0.00		0.00
7-710.229 Oxygen/Acetylene	200.00		0.00
*** CATEGORY TOTAL ***	37,000.00	-	33,100.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

210 ELECTRIC FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
710 ELECTRIC DEPARTMENT			
<u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
7-710.301 Building	1,500.00		1,500.00
7-710.302 Heat/Air Conditioning	500.00		600.00
7-710.303 Radio Equipment			
7-710.305 Machine/Tools/Instruments	3,000.00		3,000.00
7-710.308 Pumps/Motors	500.00		0.00
7-710.314 Structures/Dam	1,500.00		1,000.00
7-710.315 Maintenance to Vehicles	5,000.00		6,000.00
7-710.316 Maintenance to Equipment	25,000.00		25,000.00
7-710.321 Meters	5,000.00		5,000.00
7-710.322 Power Poles	15,000.00		15,000.00
7-710.323 Transformers/Capict.	40,000.00		40,000.00
7-710.324 Generating Machine	10,000.00		5,000.00
7-710.325 Distribution System	40,000.00		40,000.00
7-710.326 Street Lights	10,000.00		12,000.00
7-710.328 Substation	1,500.00		1,000.00
***CATEGORY TOTAL ***	158,500.00	-	155,100.00
<u>4-CONTRACTS/OPER SERVICES</u>			
7-710.401 Telephone	1,000.00		1,000.00
7-710.402 Utilities	40,000.00		40,000.00
7-710.404 Cell Phones	1,800.00		2,000.00
7-710.408 Membership Dues	2,000.00		1,000.00
7-710.411 Special Contracts	500.00		500.00
7-710.412 Contractual Svcs	15,000.00		5,000.00
7-710.415 Attorney/Court/Legal			
7-710.417 Liab/Comp/Fire Insurance	6,000.00		5,000.00
7-710.423 Engineering	60,000.00		60,000.00
7-710.430 Travel/Training	15,000.00		10,000.00
7-710.458 T.C.E.Q.	25,000.00		25,000.00
***CATEGORY TOTAL ***	166,300.00	-	149,500.00
<u>5-SPECIAL CHARGES EXPENSE</u>			
7-710.502 Advertising	2,500.00		1,500.00
7-710.503 Bad Debts	10,000.00		20,000.00
7-710.506 Franchise Fees	550,000.00		500,000.00
***CATEGORY TOTAL ***	562,500.00	-	521,500.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

210 ELECTRIC FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
710 ELECTRIC DEPARTMENT			
<u>6-CAPITAL OUTLAY EXPENSE</u>			
7-610.608 Vehicle/Equipment	220,000.00		0.00
7-710.612 Meters			
7-710.615 Transformers/Capc.	25,000.00		25,000.00
7-710.616 Lights	0.00		0.00
7-710.640 Capital Improvement			
7-710.650 Capital Replacement			
CATEGORY TOTAL	245,000.00	-	25,000.00
<u>8-COST OF GOODS SOLD</u>			
7-710.801 LCRA Power Purchase	7,000,000.00		7,000,000.00
CATEGORY TOTAL	7,000,000.00	-	7,000,000.00
<u>9-NON-OPERATING EXPENSE</u>			
7-710.900 Transfer to General Fund	1,335,132.00		1,335,132.00
7-710.911 Revenue Collections Transfer	75,500.00		75,500.00
7-710.912 Administrative Cost Transfer	175,000.00		175,000.00
CATEGORY TOTAL	1,585,632.00	-	1,585,632.00
DEPARTMENT TOTAL	10,270,652.00	0.00	10,019,321.00

750
REVENUE
COLLECTIONS

**CITY OF GONZALES
BUDGET
FY 2016-17**

210 ELECTRIC FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
750 REVENUE COLLECTIONS DEPARTMENT			
<u>1-PERSONNEL EXPENSE</u>			
7-750.101 Supervisor's Salary	42,435.00		42,435.00
7-750.102 Overtime	500.00		500.00
7-750.106 Salaries	83,498.00		83,498.00
7-750.108 Part Time Salaries	0.00		0.00
7-750.110 F.I.C.A.	9,682.00		9,682.00
7-750.111 Unemployment	828.00		828.00
7-750.112 Retirement TMRS	16,617.00		16,617.00
7-750.113 Workers Compensation	557.00		557.00
7-750.114 Medical Insurance	20,277.00		20,277.00
7-750.116 Life Insurance	127.00		127.00
7-750.117 Uniforms	500.00		500.00
7-750.121 Employment Fees	200.00		200.00
***CATEGORY TOTAL ***	175,221.00	-	175,221.00
<u>2-SUPPLIES EXPENSE</u>			
7-750.201 Office Supplies	5,000.00		7,500.00
7-750.202 Postage	16,000.00		16,000.00
7-750.203 Copies / Printing	100.00		0.00
7-750.217 Miscellaneous	200.00		200.00
*** CATEGORY TOTAL ***	21,300.00	-	23,700.00
<u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
7-750.301 Building	-		
7-750.304 Office Equipment / Furniture	500.00		500.00
7-750.316 Maintenance to Equipment	7,000.00		4,000.00
***CATEGORY TOTAL ***	7,500.00	-	4,500.00
<u>4-CONTRACTS/OPER SERVICES</u>			
7-750.401 Telephone	0.00		0.00
7-750.404 Cell Phone	400.00		400.00
7-750.408 Membership Dues	200.00		200.00
7-750.411 Special Contracts	8,000.00		8,000.00
7-750.413 Equipment Lease	2,500.00		2,500.00
7-750.421 Computer - Tech	1,000.00		1,000.00
7-750.422 Software	10,000.00		10,000.00
7-750.430 Travel/Training	2,000.00		2,000.00
CATEGORY TOTAL	24,100.00	-	24,100.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

210 ELECTRIC FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 750 REVENUE COLLECTIONS DEPARTMENT			
 <u>5-SPECIAL CHARGES EXPENSE</u>			
7-750.502 Advertising	350.00		350.00
7-750.511 Cash Short Over	200.00		200.00
7-750.513 Credit Card Fees Paid	18,500.00		18,500.00
CATEGORY TOTAL	19,050.00	-	19,050.00
 <u>6-CAPITAL OUTLAY EXPENSE</u>			
7-750.610 Office Furniture	-		
7-750.650 Capital Replacement	206,600.00		0.00
CATEGORY TOTAL	206,600.00	-	0.00
 DEPARTMENT TOTAL	 453,771.00	 -	 246,571.00

220
WATER
DEPARTMENT

**CITY OF GONZALES
BUDGET
FY 2016-17**

220-WATER FUND SUMMARY	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
720 WATER PRODUCTION & DIST	2,749,600.00	-	2,638,100.00
TOTAL REVENUES	2,749,600.00	-	2,638,100.00
720 WATER PRODUCTION & DIST.	2,306,450.00	-	2,194,500.00
722 SERIES 2011 DEBT SERVICE	443,150.00	-	443,000.00
TOTAL EXPENDITURES	2,749,600.00	-	2,637,500.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

220 WATER FUND	2015/16	2015/16	2016/17
DEPARTMENT REVENUES	BUDGET	AMENDED	PROPOSED
<u>720-WATER PRODUCTION DEPT</u>			
4-720.151 Sales	2,500,000.00		2,500,000.00
4-720.152 Penalties	25,000.00		25,000.00
4-720.153 Material Sales	2,500.00		2,000.00
4-720.156 Water Miscellaneous	500.00		500.00
4-720.158 Bulk Water Sales	200,000.00		90,000.00
4-720.159 Gonzales County Water Sales	0.00		0.00
4-720.164 Miscellaneous Income			
4-720.251 Interest Income	1,600.00		600.00
4-720.351 Tap Fees	20,000.00		20,000.00
4-720.630 Payroll Handling Fees			
4-720.651 G.E.D.C. Project Reimbursment			
4-720.951 Transfers from General Fund			
4-722.251 Water Const. Interest Income			
*** TOTAL REVENUES ***	2,749,600.00	-	2,638,100.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
720 WATER DEPARTMENT			
<u>1-PERSONNEL EXPENSE</u>			
7-720.101 Supervisor's Salary	63,714.00		63,714.00
7-720.106 Salaries	220,693.00		220,693.00
7-720.107 Salaries - Overtime	10,000.00		5,000.00
7-720.108 Part Time Salaries			
7-720.110 F.I.C.A.	21,865.00		21,865.00
7-720.111 Unemployment	1,450.00		1,450.00
7-720.112 Retirement TMRS	37,527.00		37,527.00
7-720.113 Workers Compensation	12,153.00		12,153.00
7-720.114 Medical Insurance	35,484.00		35,484.00
7-720.116 Life Insurance	223.00		223.00
7-720.117 Other (Uniforms)	1,400.00		1,400.00
7-720.121 Employment Fees	500.00		500.00
***CATEGORY TOTAL ***	405,009.00	-	400,009.00
 <u>2-SUPPLIES EXPENSE</u>			
7-720.201 Office Supplies	500.00		200.00
7-720.202 Postage	1,000.00		500.00
7-720.203 Copies / Printing	2,000.00		500.00
7-720.205 Protective Clothing	2,150.00		1,000.00
7-720.206 Janitorial	450.00		300.00
7-720.207 Medical	100.00		100.00
7-720.208 Fuel	14,000.00		7,500.00
7-720.209 Tires/Batteries/Accessories	2,900.00		3,000.00
7-720.210 Minor Tools	15,100.00		7,500.00
7-720.211 Chemicals	80,200.00		60,500.00
7-720.217 Miscellaneous	600.00		200.00
7-720.220 Safety Equipment/Supplies	800.00		500.00
7-720.224 Insecticides & Herbicides	200.00		200.00
7-720.225 Laboratory Supplies	5,000.00		5,000.00
7-720.227 Break Refreshments	75.00		75.00
7-720.230 Backfill Materials	8,000.00		7,500.00
*** CATEGORY TOTAL ***	133,075.00	-	94,575.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
720 WATER DEPARTMENT			
<u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
7-720.301 Building	800.00		200.00
7-720.302 Heat/Air Conditioning	700.00		200.00
7-720.303 Maintenance to Radio Equip	0.00		0.00
7-720.304 Office Equipment/Furniture	300.00		300.00
7-720.305 Machine/Tools/Instruments	1,250.00		1,250.00
7-720.306 Maintenance to Water Lines	53,000.00		53,000.00
7-720.308 Maintenance to Pumps/Motors	9,000.00		9,000.00
7-720.309 Maintenance to Grounds	1,000.00		250.00
7-720.313 Maintenance to Water Plant	1,000.00		500.00
7-720.315 Maintenance to Vehicles	6,000.00		3,000.00
7-720.316 Maintenance to Equipment	39,000.00		30,000.00
7-720.320 Maintenance to Fire Hydrants	5,000.00		5,000.00
7-720.321 Maintenance to Meters	3,000.00		3,000.00
7-720.330 Maint to Lab Equipment	3,000.00		500.00
***CATEGORY TOTAL ***	123,050.00	-	106,200.00
<u>4-CONTRACTS/OPER SERVICES</u>			
7-720.401 Telephone	3,500.00		3,000.00
7-720.402 Utilities	125,000.00		125,000.00
7-720.404 Cell Phones	1,300.00		1,300.00
7-720.408 Membership Dues	800.00		800.00
7-720.411 Special Contracts	800.00		800.00
7-720.417 Liab/Comp/Fire Insurance	10,000.00		0.00
7-720.421 Computer	1,200.00		1,200.00
7-720.422 Software			
7-720.423 Engineering	8,600.00		10,000.00
7-720.430 Travel/Training	3,000.00		2,000.00
7-720.440 Sample Analysis	6,000.00		6,000.00
7-720.458 T.C.E.Q./Water Master	10,000.00		10,000.00
***CATEGORY TOTAL ***	170,200.00	-	160,100.00
<u>5-SPECIAL CHARGES EXPENSE</u>			
7-720.502 Advertising	3,000.00		500.00
7-720.503 Bad Debts	8,900.00		8,900.00
7-720.506 Franchise Fees	175,000.00		150,000.00
7-720.512 Damage Claims	500.00		500.00
***CATEGORY TOTAL ***	187,400.00	-	159,900.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

720 WATER FUND	2015/16	2015/16	2016/17
DEPARTMENT REVENUES	BUDGET	AMENDED	PROPOSED
DEPARTMENT EXPENSES			
720 WATER DEPARTMENT			
6-CAPITAL OUTLAY EXPENSE			
7-720.605 Water Plant Improvements			
7-720.608 Vehicles & Equipment	70,000.00		0.00
7-720.609 Radio Equipment			
7-720.612 Meters	30,000.00		20,000.00
7-720.613 Water Hydrants	14,000.00		10,000.00
7-720.624 Laboratory Equipment			
7-720.640 Capital Improvement			
7-720.650 Capital Replacement	230,000.00		300,000.00
Restricted Use Vehicles & Equipment			
CATEGORY TOTAL	344,000.00	-	330,000.00
9-NON-OPERATING EXPENSE			
7-720.900 Transfer to General Fund	796,716.00		796,716.00
7-720.911 Revenue Collections Transfer	52,000.00		52,000.00
7-720.912 Administrative Cost Transfer	95,000.00		95,000.00
CATEGORY TOTAL	943,716.00	-	943,716.00
DEPARTMENT TOTAL	2,306,450.00	-	2,194,500.00

722
DEBT
SERVICE
FUND

**CITY OF GONZALES
BUDGET
FY 2016-17**

722 DEBT SERVICE FUND	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
7-722.528 Interest Paid	188,150.00		183,000.00
7-722.529 Principal Paid	255,000.00		260,000.00
TOTAL CATEGORY	443,150.00	-	443,000.00

230

**WASTEWATER
DEPARTMENT**

**CITY OF GONZALES
BUDGET
FY 2016-17**

230 WASTEWATER FUND DEPARTMENT SUMMARY	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
230 WASTEWATER REVENUES	1,722,095.00	-	1,589,000.00
TOTAL REVENUES	1,722,095.00	-	1,589,000.00
230 WASTEWATER EXPENDITURES	1,722,095.00	-	1,586,595.00
TOTAL EXPENDITURES	1,722,095.00	-	1,586,595.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

230 WASTEWATER FUND DEPARTMENT REVENUES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 730 - WASTEWATER COLLECTION			
4-730.151 Sales	1,600,000.00		1,500,000.00
4-730.152 Penalties	20,000.00		20,000.00
4-730.153 Material Sales	55,000.00		35,000.00
4-730-164 Miscellaneous Income	30,000.00		15,000.00
4-730.251 Interest Income	8,000.00		5,000.00
4-730.252 Bond Interest	95.00		0.00
4-730.351 Tap Fees	9,000.00		14,000.00
4-730.630 Payroll Handling Fees			
4-730.651 G.E.D.C. Project Reimbursment			
*** TOTAL REVENUES ***	1,722,095.00	-	1,589,000.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

230 WASTEWATER FUND	2015/16	2015/16	2016/17
DEPARTMENT EXPENSES	BUDGET	AMENDED	PROPOSED
 730 WASTEWATER DEPARTMENT			
 <u>1-PERSONNEL EXPENSE</u>			
7-730.101 Supervisor's Salary	0.00		0.00
7-730.106 Salaries	260,853.00		260,853.00
7-730.107 Salaries - Overtime	5,000.00		5,000.00
7-730.110 F.I.C.A.	20,047.00		20,047.00
7-730.111 Unemployment	1,450.00		1,450.00
7-730.112 Retirement TMRS	34,407.00		34,407.00
7-730.113 Workers Compensation	9,224.00		9,224.00
7-730.114 Medical Insurance	35,484.00		35,484.00
7-730.116 Life Insurance	223.00		223.00
7-730.117 Other (Uniforms)	1,500.00		1,500.00
7-730.121 Employment Fees	500.00		500.00
***CATEGORY TOTAL ***	368,688.00	-	368,688.00
 <u>2-SUPPLIES EXPENSE</u>			
7-730.201 Office Supplies	200.00		200.00
7-730.202 Postage	50.00		50.00
7-730.203 Copies / Printing	350.00		350.00
7-730.205 Protective Clothing	2,000.00		2,000.00
7-730.206 Janitorial	350.00		350.00
7-730.207 Medical	200.00		200.00
7-730.208 Fuel	8,000.00		8,000.00
7-730.209 Tires/Batteries/Accessories	1,700.00		1,700.00
7-730.210 Minor Tools	1,400.00		1,400.00
7-730.211 Chemicals	16,300.00		16,300.00
7-730.217 Miscellaneous	900.00		900.00
7-730.220 Safety Equipment/Supplies	500.00		500.00
7-730.224 Insecticides & Herbicides	150.00		150.00
7-730.225 Lab Supplies	4,000.00		4,000.00
7-730.227 Break Refreshments	475.00		475.00
7-730.230 Backfill Materials	4,000.00		4,000.00
*** CATEGORY TOTAL ***	40,575.00	-	40,575.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

230 WASTEWATER FUND	2015/16	2015/16	2016/17
DEPARTMENT EXPENSES	BUDGET	AMENDED	PROPOSED

730 WASTEWATER DEPARTMENT

3-MAINTENANCE/BLDG-EQPT/STRUCTURE

7-730.302 Main to Heat/Air Conditioning	300.00		300.00
7-730.305 Maint to Machine/Tools/Instr	500.00		500.00
7-730.307 Maintenance to Sewer Lines	12,500.00		12,500.00
7-730.308 Maint to Pumps & Motors	18,000.00		18,000.00
7-730.309 Maint to Grounds	1,000.00		1,000.00
7-730.311 Maint to Wastewater Plant	1,000.00		1,000.00
7-730.312 Maint to Lift Stations	7,000.00		7,000.00
7-730.313 Maint - Backfill Material	2,000.00		2,000.00
7-730.315 Maintenance to Vehicles	2,500.00		2,500.00
7-730.316 Maintenance to Equipment	1,600.00		1,600.00
***CATEGORY TOTAL ***	46,400.00	-	46,400.00

4-CONTRACTS/OPER SERVICES

7-730.401 Telephone	500.00		0.00
7-730.402 Utilities	93,000.00		93,000.00
7-730.404 Cell Phones	2,200.00		2,200.00
7-730.408 Membership Dues	350.00		850.00
7-730.411 Special Contracts	200.00		200.00
7-730.415 Attorney/Court/Legal			
7-730.417 Liab/Comp/Fire Insurance	4,000.00		4,000.00
7-730.423 Engineering	10,000.00		10,000.00
7-730.430 Travel/Training	2,300.00		2,300.00
7-730.440 Sample Analysis	11,500.00		11,500.00
7-730.458 T.C.E.Q. Permits	15,000.00		15,000.00
CATEGORY TOTAL	139,050.00	-	139,050.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

230 WASTEWATER FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 730 WASTEWATER DEPARTMENT			
 <u>5-SPECIAL CHARGES EXPENSE</u>			
7-730.502 Advertising	600.00		600.00
7-730.503 Bad Debts	6,000.00		6,000.00
7-730.506 Franchise Fees	84,100.00		84,100.00
7-730.512 Damage Claims	6,000.00		6,000.00
CATEGORY TOTAL	96,700.00	-	96,700.00
 <u>6-CAPITAL OUTLAY EXPENSE</u>			
7-730.601 Land	-		
7-730.606 Utility Lines	150,000.00		0.00
7-730.608 Vehicles/Equipment	131,500.00		220,000.00
7-730.640 Capital Improvement	150,000.00		0.00
7-730.650 Capital Replacement	304,000.00		380,000.00
Restricted Use Vehicles & Equipment			
CATEGORY TOTAL	735,500.00	-	600,000.00
 <u>9-NON-OPERATING EXPENSE</u>			
7-730.900 General Fund Transfer	194,182.00		194,182.00
7-730.911 Revenue Collections Transfer	37,000.00		37,000.00
7-730.912 Administrative Cost Transfer	64,000.00		64,000.00
CATEGORY TOTAL	295,182.00	-	295,182.00
 DEPARTMENT TOTAL	 1,722,095.00	 -	 1,586,595.00

240
SOLID
WASTE
DEPARTMENT

**CITY OF GONZALES
BUDGET
FY 2016-17**

240 SOLID WASTE FUND	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
740 SOLID WASTE COLLECTION	725,550.00	-	713,700.00
TOTAL REVENUES	725,550.00	-	713,700.00
740 SOLID WASTE DEPARTMENT	725,550.00	-	713,600.00
TOTAL EXPENDITURES	725,550.00	-	713,600.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

240 SOLID WASTE FUND DEPARTMENT REVENUES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
<u>740-SOLID WASTE COLLECTION</u>			
4-740.151 Sales	700,000.00		700,000.00
4-740.152 Penalties	21,000.00		11,000.00
4-740.158 Bulk Solid Waste Sales	100.00		100.00
4-740.164 Miscellaneous Income	3,500.00		1,500.00
4-740.251 Interest Income	350.00		500.00
4-740.551 Sales Tax Discount	600.00		600.00
4-740.912 Grant Revenue			
4-740.913 HHW Sponsorship Funds			
4-740.914 HHW Collection Fees			
Unrestricted Reserve Funds			
*** TOTAL REVENUES ***	725,550.00	-	713,700.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

240 SOLID WASTE FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 740 SOLID WASTE DEPARTMENT			
 <u>1-PERSONNEL EXPENSE</u>			
7-740.106 Salaries	52,680.00		52,680.00
7-740.107 Salaries - Overtime	500.00		500.00
7-740.110 F.I.C.A.	4,050.00		4,050.00
7-740.111 Unemployment	414.00		414.00
7-740.112 Retirement TMRS	6,950.00		6,950.00
7-740.113 Workers Compensation	5,580.00		5,580.00
7-740.114 Medical Insurance	10,139.00		10,139.00
7-740.116 Life Insurance	64.00		64.00
7-740.117 Other (Uniforms)	550.00		550.00
7-740.121 Employment Fees	500.00		500.00
***CATEGORY TOTAL ***	81,427.00	-	81,427.00
 <u>2-SUPPLIES EXPENSE</u>			
7-740.205 Protective Clothing	500.00		300.00
7-740.206 Janitorial			
7-740.208 Fuel	11,000.00		10,000.00
7-740.209 Tires/Batteries/Accessories	2,000.00		2,000.00
7-740.210 Minor Tools	200.00		200.00
7-740.220 Safety Equipment/Supplies	200.00		250.00
*** CATEGORY TOTAL ***	13,900.00	-	12,750.00
 <u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
7-740.309 Grounds			
7-740.315 Maint to Vehicles	3,500.00		15,000.00
7-740.316 Maintenance to Equipment	7,500.00		7,500.00
***CATEGORY TOTAL ***	11,000.00	-	22,500.00
 <u>4-CONTRACTS/OPER SERVICES</u>			
7-740.404 Cell Phones			0.00
7-740.411 Special Contracts	200.00		0.00
CATEGORY TOTAL	200.00	-	0.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

240 SOLID WASTE FUND DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
740 SOLID WASTE DEPARTMENT			
<u>5-SPECIAL CHARGES EXPENSE</u>			
7-740.502 Advertising			
7-740.503 Bad Debts	500.00		3,000.00
7-740.504 Jim Price Clean Up	10,000.00		10,000.00
7-740.506 Franchise Fees	27,600.00		23,000.00
7-740.507 HHW Collection Expense			
CATEGORY TOTAL	38,100.00	-	36,000.00
<u>6-CAPITAL OUTLAY EXPENSE</u>			
7-740.608 Vehicles/Equipment	-	-	
7-740.640 Capital Replacement	-	-	
CATEGORY TOTAL	-	-	0.00
<u>8-COST OF GOODS SOLD</u>			
7-740.807 Contract Solid Waste Fees	565,000.00		545,000.00
CATEGORY TOTAL	565,000.00	-	545,000.00
<u>9-NON-OPERATING EXPENSE</u>			
7-740.911 Revenue Collections Transfer	6,323.00		6,323.00
7-740.912 Administrative Cost Transfer	9,600.00		9,600.00
7-740.920 Interest Expense & Fees	0.00		
CATEGORY TOTAL	15,923.00	-	15,923.00
DEPARTMENT TOTAL	725,550.00	0.00	713,600.00

ANNUAL BUDGET PERSONNEL REQUEST SUMMARY

FISCAL YEAR 2015-16	DEPT: 740 DIVISIONS: SOLID WASTE	ACTIVITY:	FUND: 240
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**** FROM THE CITY OF GONZALES' STRATEGIC PLAN; ENTER THE GOAL; MILESTONE; AND ACTION PLAN WITH DIALOGUE TO JUSTIFY YOUR REQUEST.**

GOAL _____	All Goals
MILESTONE _____	All Milestones
ACTION PLAN _____	All Action Plans

PERSONNEL BY POSITION (Denote if Part-time)	Year 2015-16	Proposed	Planning Years				Total by Class
	# in Job Class	15-16	16-17	17-18	18-19	19-20	
EQUIPMENT OPERATOR I	2	\$23,670.40					2
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
	2	23670.4	0	0	0	0	2

**CAPITAL OUTLAY REQUIREMENTS
(AS RELATED TO PERSONNEL ADDITIONS OR CHANGES)**

DESCRIPTION	Year	2015-16	2016-17	2017-18	2018-19	2019-20	TOTAL
Vehicle(s)							\$ -
Radio(s) or Cell Phone							\$ -
Uniforms							\$ -
Furniture							\$ -
Computer / Other Equip							\$ -
TOTAL NEEDED BY YEAR	-	-	-	-	-	-	\$ -

JUSTIFICATION

500
RESTRICTED USE
FUNDS

**CITY OF GONZALES
BUDGET
FY 2016-17**

500 - RESTRICTED USE FUNDS DEPARTMENT REVENUES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
 <u>810 - SPECIAL REVENUE FUNDS</u>			
4-810.110 Texas Capital Grant			
 <u>811-HOTEL/MOTEL</u>			
4-811.109 Hotel Occupancy Tax	685,000.00		400,000.00
4-811.801 Interest Income	1,200.00		2,000.00
 <u>813 - FORFEITURE FUNDS</u>			
4-813.100 Transfers from General Fund			
4-813.508 Forfeiture Income			
 <u>814 - MUNICIPAL COURT FUNDS</u>			
4-814.100 Transfers from General Fund	9,000.00		8,000.00
4-814.501 Municipal Court Fees			
<hr/> <hr/>			
*** TOTAL REVENUES ***	695,200.00	-	410,000.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

500 - SPECIAL REVENUE DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
<u>2-SUPPLIES EXPENSE</u>			
7-811.202 Postage	5,000.00		5,000.00
*** CATEGORY TOTAL ***	5,000.00	-	5,000.00
<u>3-MAINT/BLDG-EQUIP-STRUC</u>			
7-811-304 Office Equipment	-		
*** CATEGORY TOTAL ***	-	-	0.00
<u>4-CONTRACTS/OPER SERVICES</u>			
7-811.408 Telephone	-		
7-811.408 Membership Dues	3,000.00		8,000.00
7-811.409 Subscriptions	0.00		0.00
7-811.411 Marketing Consultant	22,000.00		22,000.00
7-811.412 Chamber of Commerce	25,000.00	6,000.00	20,000.00
7-811.413 Pioneer Village	25,000.00		10,000.00
7-811.414 JB Wells Park	10,000.00		10,000.00
7-811.415 Main Street	20,000.00		20,000.00
7-811.416 Crystal Theatre	0.00		10,000.00
7-811.430 Travel & Training	5,000.00		5,000.00
*** CATEGORY TOTAL ***	110,000.00	6,000.00	105,000.00
<u>5-SPECIAL CHARGES EXPENSE</u>			
7-811.502 Advertising	165,000.00		165,000.00
7-811.504 Signage & Banners	60,000.00		60,000.00
7-811.519 Promotional Items	12,000.00		12,000.00
7-811.520 Marketing	15,000.00		15,000.00
7-811-521 Special Projects	45,000.00		45,000.00
7-811.522 TX Independence Relay	7,000.00		7,000.00
7-811.524 Gonzales Co. Jail Museum	0.00		0.00
7-811.525 Historic Preservation	25,000.00		25,000.00
7-811.526 Memorial Museum	50,000.00		50,000.00
7-811.527 Eggleston House	5,000.00		5,000.00
7-811.528 JB Wells House	10,000.00		10,000.00
7-811.529 Riverside Museum	5,000.00		5,000.00
7-811.530 Expo Center Debt Svc	125,000.00		88,150.00
7-811.531 City Special Events	25,000.00		12,000.00
7-811.532 Tourism Week	0.00		3,000.00
7-811.533 New Events	0.00		10,000.00
7-811.534 One-Time Events/Expenses	0.00		10,000.00
CATEGORY TOTAL	549,000.00		522,150.00
<u>6-CAPITAL OUTLAY EXPENSE</u>			
7-811.610 Office Furniture & Equip			
CATEGORY TOTAL	-	-	0.00
DEPARTMENT TOTAL	664,000.00	6,000.00	632,150.00

700
ECONOMIC
DEVELOPMENT

**CITY OF GONZALES
BUDGET
FY 2016-17**

700 GONZALES ECONOMIC DEV DEPARTMENT REVENUES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
<u>700-ECONOMIC DEVELOPMENT</u>			
4-900.130 Half Cent Sales Tax - 4B	850,000.00		650,000.00
4-900.140 Rental Lease Income	12,000.00		12,000.00
4-900.150 Hay Lease Income			0.00
4-900.601 General Miscellaneous			0.00
4-900.801 Interest Income	36,000.00		40,000.00
4-900.930 Loan Principal Repayment	0.00		0.00
*** TOTAL REVENUES ***	898,000.00	-	702,000.00

**CITY OF GONZALES
BUDGET
FY 2016-17**

700 - GONZALES ECONOMIC DEVELOPMENT DEPARTMENT EXPENSES	2015/16 BUDGET	2015/16 AMENDED	2016/17 PROPOSED
<u>1-PERSONNEL EXPENSE</u>			
7-700.101 Director	80,000.00		80,000.00
7-700.106 Salaries			
7-700.107 Salaries - Overtime			
7-700.108 Part Time Salaries			
7-700.110 F.I.C.A.	5,835.00		5,835.00
7-700.111 Unemployment	207.00		207.00
7-700.112 Retirement TMRS	10,150.00		10,150.00
7-700.113 Workers Compensation	306.00		306.00
7-700.114 Medical Insurance	5,070.00		5,070.00
7-700.116 Life Insurance	32.00		32.00
7-700.117 Other (Uniforms)			
7-700.121 Employment Fees			
***CATEGORY TOTAL ***	101,600.00	-	101,600.00
<u>2-SUPPLIES EXPENSE</u>			
7-700.201 Office Supplies	500.00		1,000.00
7-700.202 Postage	100.00		530.00
7-700.203 Copies/Printing	500.00		500.00
7-700.206 Janitorial	-		0.00
7-700.227 Board Refreshments	120.00		120.00
*** CATEGORY TOTAL ***	1,220.00	0.00	2,150.00
<u>3-MAINTENANCE/BLDG-EQPT/STRUCTURE</u>			
7-700.301 Maint of Building			20,000.00
7-700.302 Heat/AC			18,000.00
7-700.304 Office Equipment/Furniture	2,000.00		2,000.00
7-700.309 Maint of Grounds	250.00		1,500.00
7-700.315 Maintenance to Vehicles			
7-700.316 Maintenance to Equipment			
***CATEGORY TOTAL ***	2,250.00	0.00	41,500.00
<u>4-CONTRACTS/OPER SERVICES</u>			
7-700.401 Telephone	-		0.00
7-700.402 Utilities	500.00		500.00
7-700.404 Cell Phones	700.00		1,000.00
7-700.406 Audit	2,500.00		2,500.00
7-700.408 Membership Dues	5,000.00		5,000.00
7-700.409 Subscriptions	150.00		250.00
7-700.411 Special Contracts	121,760.00		19,000.00
7-700-412 City Admin Services	12000		12,000.00
7-700.414 Professional Services	25,000.00		5,000.00
7-700.415 Attorney/Court/Legal	3,500.00		7,500.00

7-700.416 Property Taxes	5,500.00		0.00
7-700.417 Liab/Comp/Fire Insurance	6,000.00		6,000.00
7-700.421 Computer	-		500.00
7-700.422 Software	-		0.00
7-700.430 Travel/Training	6,000.00		15,000.00
CATEGORY TOTAL	188,610.00	0.00	74,250.00

5-SPECIAL CHARGES EXPENSE

7-700.502 Advertising	15,000.00		20,000.00
7-700.520 Marketing/Promotions	2,500.00		20,000.00
CATEGORY TOTAL	17,500.00	0.00	40,000.00

6-CAPITAL OUTLAY EXPENSE

7-700.601 Land			
7-700.603 Structures	120,000.00		80,000.00
7-700.608 Vehicles/Equipment			
7-700.640 Capital Improvements			
7-700.650 Capital Replacement			
CATEGORY TOTAL	120,000.00	0.00	80,000.00

7-COMMUNITY & BUSINESS DEVELOPMENT

7-700.701 Recreation	0		0.00
7-700.702 Beautification	10000		0.00
7-700.703 Housing	0		0.00
7-700.704 Community Infrastructure	0		0.00
7-700.711 Workforce	25000		50,000.00
7-700-712 Expansion/Retension of Business	50000		7,500.00
7-700-713 New Business	50000		50,000.00
7-700-715 Business Infrastructure	0		0.00
7-700-718 Small Business Grant Program	90000		75,000.00
7-700.719 Main Street Façade Grant	75000		75,000.00
7-700.721 Downtown Development	25000		15,000.00
			0.00
7-700.730 Debt Service- Expo Center CO's	125000		90,000.00
CATEGORY TOTAL	450,000.00	0.00	362,500.00

DEPARTMENT TOTAL	881,180.00	0.00	702,000.00
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APPENDIXES

GLOSSARY OF TERMS

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the budget document in understanding these terms, this glossary has been included in the budget document.

ACCOUNT NUMBER: A set of accounts used in the general ledger by the City to indicate the fund, department, activity and object code, if applicable, of a revenue or expenditure item.

ACCRUAL BASIS OF ACCOUNTING: The recording of financial transactions for the City in the periods in which they occur, rather than only in the periods in which cash is received or paid. For example, water and wastewater revenues which were billed in September are recorded as revenues in September, even though payment in cash is actually received in October. Conversely, services or supplies which have been received in September, but actually paid by the City in October, are recorded as obligations of the City (expenditure) in September.

ACTIVITY: See Program/Activity.

ADOPTED BUDGET: The final budget adopted by ordinance and by the City Council.

AD VALOREM TAX: A tax based on property value (e.g., a property tax), for land and improvements.

ANNUAL BUDGET: A budget applicable to a single fiscal year.

ANNUAL FINANCIAL REPORT: A financial report applicable to a single fiscal year.

APPRAISE: To estimate the value, particularly the value of the property. If the property is valued for taxation, the narrower term “assets” is substituted.

APPROPRIATION: An annual authorization made by the City Council which permits the City to make expenditures of available resources, within a specified time frame.

ASSESS: To establish an official property value for taxation.

ASSESSED VALUE/VALUATION: A value (valuation) placed upon real estate or other property within the City as a basis for levying taxes.

ASSESSMENT: (1) The process of making the official valuation of property for taxation, and/or (2) the valuation placed upon property as a result of this process.

ASSESSMENT ROLL: The official list containing the legal description of each parcel of property and its assessed valuation. With personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property and its assessed value.

AUDIT: A comprehensive collection and investigation of the fairness of the City's assertions of its financial statements, or to evaluate whether the City has efficiently and effectively carried out its responsibilities. A financial audit is a review of the accounting system and financial information to determine how the City's funds were collected and spent, and whether expenditures were in compliance with appropriations.

BALANCED BUDGET: The City utilizes available reserves within the individual funds in the budget process to ensure that minimum fund balances are maintained in order to arrive at a balanced budget.

BASE BUDGET: The Budget needed to maintain the current operations and service levels of the City.

BASIS OF ACCOUNTING: A term referring as to when revenues, expenditures, expenses, and transfers-and the related assets and liabilities-are recognized in the accounts and reported in the City's financial statements.

BIOCHEMICAL OXYGEN DEMAND (BOD): A measure of how much dissolved oxygen is being consumed as microbes breakdown organic matter.

BONDED DEBT: The portion of indebtedness represented by the principal amount of outstanding bonds.

BUDGET: A plan of financial operation containing an estimate of proposed expenditures for a given period and the proposed means of financing them, usually for a single fiscal year. This term may refer to both the proposed and adopted budget.

BUDGET ADJUSTMENT (AMENDMENT): A formal legal procedure utilized by the City to revise a budget appropriation during a fiscal year.

BUDGET CALENDAR: A schedule containing key dates which the City follows for each stage of the preparation, adoption and administration of the budget.

CAPITAL BUDGET: A plan of proposed capital outlays and the means of financing them.

CAPITAL OUTLAY: An expenditure which results in the acquisition of or addition to a fixed asset, in accordance with the City's capitalization policy. Generally, the purchase must have an anticipated useful life of more than one year and can be individually identified as a unit of property. Capital outlay generally consists of land, buildings, improvements other than buildings, machinery and equipment, and furniture and fixtures.

CAPITAL IMPROVEMENTS PROGRAM (CIP): A plan for capital expenditures and improvements to be incurred each year over a fixed period of years to meet capital needs arising from the long-term capital needs. It sets forth each project or other contemplated expenditures in which the City may have a part and specifies the resources estimated to be available to finance the projected expenditures.

CASH BASIS: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CENTRAL APPRAISAL DISTRICT (CAD): The Gonzales County Central Appraisal District is the entity which has been established in each Texas County by the State legislature for the purpose of appraising property. All taxing units in Gonzales County use the property values computed by CAD. The CAD is governed by a board whose members are appointed by the individual taxing entities, based on each entity's ratio of property values.

CERTIFIED APPRAISAL ROLL: The final property appraisal roll, as calculated by the Gonzales County CAD.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): The official annual financial report of a government that encompasses all funds and component units of the government.

CONSUMER PRICE INDEX (CPI): The measure of price level computed by the Bureau of Labor Statistics on a monthly basis. It is the ratio of the cost of specific consumer items in any one year to the cost of those items in the base year.

CONTRACTUAL LEASE OBLIGATIONS: Legal debt instruments which are authorized by the Texas Public Property Finance Act (Subchapter A, Chapter 271, and Local Government Code). This financing can be used to finance all types of new and used personal property, such as portable buildings, furniture, office equipment and other equipment.

CURRENT TAXES: Property taxes that are levied and due within one year.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest, sometimes referred to as a "sinking fund".

DEFICIT: (1) The excess of the liabilities of a fund over its assets; or (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DELINQUENT TAXES: Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached.

DEPARTMENT: A major administrative division of the City which indicates the overall management responsibility for an operation or a group of related activities within a functional area (See Program/Activity.)

DISTINGUISHED BUDGET PRESENTATION AWARD: An award presented annually by the Government Finance Officers Association of the United States and Canada for the City's budget document. In order to receive the award, the City's budget document must meet stringent disclosure requirements, including the budget as a policy document, financial plan, communications device and an operations guide.

EFFECTIVE TAX RATE: Generally, the tax rate (levy) for the current year which produces the same tax revenue (based on current year assessed valuation, less new improvements and annexations) that was produced from the prior year tax rate (levy).

ENCUMBRANCES: Commitments related to uncompleted contracts for goods or services. Used in budgeting, encumbrances are not classified as expenditures or liabilities, but are shown as a reservation of the fund balance/reserves. Encumbrances are generally re-appropriated in the ensuing fiscal year.

ENTERPRISE FUND: A fund established to account for operations financed and operated in a manner similar to private business enterprises. In this case, the governing body intends that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

ENVIRONMENTAL PROTECTION AGENCY (EPA): An agency of the United States government which is responsible for establishing and enforcing regulations dealing with environmental issues.

EXPENDITURES: A decrease in net financial resources. Expenditures include current operating expenses requiring the use of net current assets, debt service and capital outlays, and intergovernmental grants.

EXPENSES: Outflows or other uses of assets or incurring of liabilities (or combination of both) from delivering or producing goods, services or carrying out other activities that constitute the entity's ongoing major operations.

EXTRATERRITORIAL JURISDICTION (ETJ): The area extending approximately three (3) miles beyond the corporate limits, within which the City exercises extraterritorial powers of land division and/or zoning review.

FIDUCIARY FUND TYPE: The trust and agency funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

FINANCIAL AUDIT: An audit made to determine whether the financial statements of a government are presented fairly in conformity with GAAP.

FISCAL YEAR (FY): A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of operations.

FIXED ASSET: An asset of long-term character, which are intended to continue to be held or used, such as land, buildings, machinery and equipment, etc. (See Capital Asset).

FRANCHISE TAX: A special privilege granted by the City, permitting the continued use of public property, such as city streets, right-of-ways, usually involving public utilities, i.e., gas, telephone, cable television and electric utilities.

FULL-TIME EQUIVALENT (FTE): A term to indicate the number of annual hours for a position (may be also referred to as “worker year”). For example, an employee working 40 hours per week for 52 weeks per year will have 2,080 annual hours (40 x 52). Therefore, 2,080 hours will equal one FTE. Further, an employee working 40 hours per week for 13 weeks equal 520 annual hours (40 x 13), or a FTE of 0.25. A FTE for a firefighter position is 2,756 annual hours, resulting in one FTE position.

FUND: A fiscal and accounting entity with a self-balancing set of accounts, i.e., assets equal liabilities plus fund balances/equity.

FUND BALANCE: The difference between the accumulated revenues and expenditures of a governmental fund.

FUND BALANCE-RESERVED FOR CONTINGENCIES: An account used to segregate or designate a portion of fund balance for resources restricted to payments for unanticipated expenditures during the fiscal year or future fiscal years.

FUND BALANCE-RESERVED FOR DEBT SERVICE: An account used to segregate or designate a portion of fund balance for resources legally restricted to the payment of debt principal and interest maturing in future years.

FUND BALANCE-RESERVED FOR ENCUMBRANCES: An account used to segregate or designate a portion of fund balance for expenditure upon completion of a contract or agreement.

FUND TYPE: Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERAL AND ADMINISTRATIVE (G&A) FEE TRANSFER: A transfer from enterprise or internal service funds to the general fund for general and administrative services provided to other funds. For example, the water and wastewater fund receives administrative services from the City Manager/Human Resources, City Attorney, City Council, Finance and Administration, and a number of other activities that are funded from the general fund. The G&A fee is used as a means of reimbursing the general fund for these types of services.

GENERAL FUND: The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL LEDGER: A record containing the accounts needed to reflect the financial position and the results of operations of an entity.

GENERAL OBLIGATION BONDS: Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the Debt Service Fund, and are backed (guaranteed) by the full faith and credit of the City.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting, governing the form and content of the financial statements of an entity, encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time; and provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local government of the GASB.

GEOGRAPHIC INFORMATION SYSTEMS (GIS): A computer system that is capable of capturing, storing, analyzing, and displaying geographically referenced information; that is identified according to location. GIS also includes the procedures, operating personnel, and spatial data that go into the system.

GOAL: A long-term, attainable target of a program, department or the City as a whole. Goals will likely extend over several fiscal years.

GOVERNMENTAL ACCOUNTING, AUDITING, AND FINANCIAL REPORTING (GAAFR): A publication of the Government Finance Officers Association. It is also known as the *Blue Book*.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

GOVERNMENT FINANCE OFFICERS ASSOCIATION: The association of public finance professionals who sponsors the Distinguished Budget Presentation Award Program and the Certificate of Achievement for Excellence in Financial Reporting Program.

GOVERNMENTAL FUND TYPES: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities-except those accounted for in proprietary funds and fiduciary funds. Under GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

HOTEL/MOTEL TAX: A tax levied upon the cost of occupancy of any room or space furnished by any hotel. The City levies a tax of seven percent (7%) of the occupancy rate; the state maximum is seven percent (7%). Revenue received from the source is disbursed for the promotion of tourism within the City of Gonzales.

INCOME: A term used in proprietary fund-type accounting to represent 1) revenues or, 2) the excess of revenues over expenses.

INDEPENDENT AUDIT: An audit performed by an independent auditor.

INFRASTRUCTURE: Public domain assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and similar assets that are immovable and of value only to the City.

IN-LIEU OF TAXES TRANSFER: A transfer similar to the general and administrative fee transfer where an enterprise or internal service fund transfers funds to the general fund “in-lieu-of taxes.” Since the water and wastewater fund is a part of the City, the assets of the fund are exempt from property taxes. However, when computing the full cost of services in the water and wastewater fund, in-lieu-of taxes is calculated in order to transfer the appropriate amount(s) to the general fund.

INTERNAL SERVICE FUND: A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other entities, on a cost-reimbursement basis.

GONZALES INDEPENDENT SCHOOL DISTRICT (GISD): The local school district that provides public education services within the City of Gonzales.

LEVY: 1) To impose taxes, special assessments or service charges for the support of government activities. 2) The total amount of taxes, special assessments or service charges imposed by a government.

LIABILITIES: Probable future obligations of an entity indicating a future transfer of assets or providing of services to other entities as a result of past transactions of events.

LINE-ITEM BUDGET: A budget that lists each expenditure and revenue category separately, along with the dollar amount budgeted for each specific category.

LONG-TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE AND OPERATIONS (M&O): Expenditures of a recurring nature which are necessary for the operation of a department or activity. Does not include capital outlay or debt service expenditures. (Sometimes also referred to as O&M.)

MARKET VALUE: A price at which an item can be sold.

MIXED BEVERAGE TAX: A tax imposed on the gross receipts of a licensee for the sale, preparation or serving of mixed beverages.

MODIFIED ACCRUAL ACCOUNTING: A basis of accounting in which expenditures are accrued, but revenues are accounted for on a cash basis. This accounting system is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received, or are “measurable” or “available for expenditure”.

NON-RECURRING REVENUE/EXPENSES: Resources/expenses recognized by the City that are unique and occur only one-time without pattern in one fiscal year.

OBJECT (OBJECT OF EXPENDITURE): A specific classification of expenditure in the City’s chart of accounts. Examples of object of expenditures are office supplies, equipment maintenance, salaries and wages, etc.

OBJECTIVE: A specific, measurable and observable accomplishment the City or a department intends to achieve during the year.

OPERATIONS & MAINTENANCE (O&M): See maintenance and operation.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities are controlled.

OPERATING EXPENSES: Proprietary fund expenses which are directly related to the fund's primary service activities.

OPERATING INCOME: The excess off proprietary fund operating revenues over operating expenses.

OPERATING REVENUES: Proprietary fund revenues directly related to a fund's primary activities, consisting primarily of user charges for goods and services.

ORDINANCE: A formal legislative enactment by the City Council.

PER CAPITA DEBT: The amount of a government's debt divided by its population. Per capita debt is used to indicate the government's credit position by reference to the proportionate debt per resident.

PERFORMANCE BASED BUDGET SYSTEM: The budgeting system where departmental allocations are built around workload measures for each program.

PERFORMANCE INDICATORS: Specific quantitative and qualitative measures of work performed as an objective of the department. (See Service Level Indicators.)

PERSONAL SERVICES: A classification of expenditures that include salaries and wages, overtime, longevity and related fringe benefits.

POLICY: A plan, course of action or guiding principle, designed to set parameters for decisions and actions. For example, the City Council adopts budget policies which set parameters for the overall formulation and adoption of the budget.

PROGRAM/ACTIVITY: A major administrative division of the City which indicates the overall management responsibility for an operation or a group of related activities within a functional area. (See Department.)

PROPOSED BUDGET: The budget originally proposed by the City Manager to the City Council. Amendments are frequently made to the proposed budget to arrive at the adopted budget.

PROPRIETARY FUND TYPES: The classification used to account for the City's ongoing organizations and activities that are similar to those often found in the private, commercial sector. The water and wastewater fund in a proprietary fund type.

RESERVED FUND BALANCE: Those portions of fund balance that are not available for expenditure, or that are legally segregated for a specific future use.

RESERVES: An account used to indicate the difference between a fund's assets and liabilities. Reserves are sometimes referred to as fund balance, retained earnings or working capital. In addition, reserves within a fund may be classified as undesignated, i.e., the reserves are not designated for any specific purpose or expenditure, or designated, i.e., the reserves are designated for a specific purpose or expenditures.

RETAINED EARNINGS: An equity account reflecting the accumulated earnings of an enterprise of internal service fund.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues for the repayment of the bonds, such bonds sometimes contain a mortgage on the property of the enterprise fund.

REVENUES: (1) An increase in the net current assets of a governmental fund type (2) Increases in the net total assets of a proprietary fund type.

SALES TAX: A general tax on sales levied on persons and businesses selling merchandise or services in the city limits on a retail basis.

SERVICE LEVEL INDICATORS: Specific quantitative and qualitative measures of work performed as an objective of the department. (See Performance Indicators).

SPECIAL REVENUE FUND: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

SUPPLEMENTAL REQUESTS: The budget requests for any program enhancements felt necessary or result in a significant funding increase over base budget.

TAX ABATEMENT: The full or partial exemption from ad valorem taxes for a specified time of certain real property located in a designated zone and for economic development purposes.

TAX RATE: The amount of tax stated in terms of a unit of the tax base; for example, \$0.2519 per \$100 assessed valuation of taxable property.

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ): A regulatory body of the State of Texas regulating and establishing environmental procedures relating to the use of natural resources.

TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS): The retirement system which provides retirement coverage and benefits administration to over 600 municipal entities in the State of Texas. The TMRS was created by the Texas Legislature and is governed by a board, which is appointed by the Governor, with the advice of the State Senate.

TOTAL SUSPENDED SOLIDS (TSS): Solids in water that can be trapped by a filter.

TRUST AND AGENCY FUND: One of the seven fund types in governmental accounting. See Trust Funds and Agency Fund.

TRUST FUNDS: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

WORKING CAPITAL: The current assets less current liabilities of a fund. For budgetary purposes, working capital, rather than retained earnings, is generally used to reflect the available resources of the enterprise fund (water and wastewater) and internal service funds.

**FISCAL
AND
BUDGETARY
POLICY
STATEMENTS**

CITY OF GONZALES
FISCAL AND BUDGETARY POLICY STATEMENTS

I. STATEMENT OF PURPOSE

The intent of the following Fiscal and Budgetary Policy Statements are to enable the City to achieve a long-term stable and positive financial condition. The watchwords of the City's financial management include integrity, stewardship, planning, accountability, and full disclosure.

The more specific purpose is to provide guidelines in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Council.

The scope of these policies generally cover the following areas: accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, debt management, and planning concepts.

The City Council will annually review and approve the Fiscal and Budgetary Policy Statements as part of the budget process.

II. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

ACCOUNTING. The City is solely responsible for the reporting of its financial affairs, both internally and externally. The Director of Finance is the City's Chief Fiscal Officer and is responsible for establishing the Chart of Accounts and for properly recording financial transactions.

AUDITING: In conformance with the City's Charter and according to the provisions of the Texas Local Government Code, Title 4, Chapter 103, The City will be audited annually by an outside independent accountants ("auditor"). The auditor must be a CPA firm of regional reputation and must demonstrate that it has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The auditor must be registered as a partnership or corporation of certified public accountants, holding a license under Texas Occupational Code, Title 5, Chapter 90, capable of demonstrating that it has sufficient staff which will enable it to conduct the City's Charter and applicable state and federal laws. The auditor's report on the City's financial statement should be completed within 120 days of the City's fiscal year end, and the auditor will jointly review the management letter with the Council within 30 days of its receipt by staff. The goal of the external audit field work will be in late March with a goal completing by mid-June of each year.

In conjunction with the review the Director of Finance shall respond in writing to the City Manager and City Council regarding the auditor's Management Letter, addressing the issues contained therein. Council shall schedule its formal acceptance of the Auditor's Report. The auditor is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City Staff is unresponsive to auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.

BASIS OF ACCOUNTING AND BUDGETING. The City's finances shall be accounted for in accordance with generally accepted accounting principles as established by the Governmental Accounting Standards Board.

The accounts of the City are organized and operated on the basis of funds and account groups. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with the legal and managerial requirements. Account groups are a reporting

device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. Governmental funds are used to account for the government's general government activities and include the General, Special Revenue, Debt Service, and Capital Project Funds.

Governmental Fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all revenues are considered to be susceptible to accrual. Ad valorem, sales, franchise and tax revenues recorded in the General Fund, ad valorem tax revenues recorded in the Debt Service Fund and hotel/motel tax revenues in the Special Revenue Hotel/Motel Fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues (except earnings on investments) are recorded as revenues when received in cash because they are generally not measureable until actual received. Investment earnings are recorded as earned since they are measurable and available. Expenditures are recognized when the related fund liability is incurred, if measureable, except for principal and interest on general long-term debt, which is recorded when due, and compensated absences, which are recorded when payable from currently available financial resources.

The City's Proprietary Fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The City's annual budgets shall be prepared and adopted on a basis consistent with the generally accepted accounting principles for all governmental and proprietary funds except the capital projects funds, which adopt project-length budgets. Depreciation of fixed assets is recognized in proprietary fund budgets. All annual appropriations lapse at fiscal year end. Under the City's budgetary process, outstanding encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities since the commitments will be re-appropriated and honored the subsequent fiscal year.

FINANCIAL REPORTING. Upon completion and acceptance of the annual audit by the City's auditors, the City shall prepare a comprehensive annual financial report (CAFR). The CAFR will be prepared annually to the Government Financial Officers Association (GFOA) for evaluation and awarding of the Certificate of Achievement for Excellence in Financial Reporting. The CAFR should be presented to the City Council within 120 calendar days of the City's fiscal year end. There will be times with new auditing standards and reporting requirements that the CAFR would be delayed. In such case, the Director of Finance will inform the City Manager and the City Manager will inform the City Council of the delay and the reasons therefore.

The Finance Department will prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs. Internal reporting objectives are addressed throughout these policies.

III. OPERATING BUDGET

PREPARATION. Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The City's "operating budget" is the City's annual financial operating plan. It comprises governmental and proprietary funds, special revenue funds, and the debt service fund. The City's Capital Budget includes the General Capital Project Fund which includes projects for the life of each project.

The budget is prepared by the Director of Finance with the contribution and cooperation of all City departments, and is submitted to the City Manager who makes any necessary changes and transmits the

document to the City Council. The budget should be presented to the City Council no later than forty-five (45) days prior to the fiscal year end, and should be enacted by the City Council prior to the fiscal year end. The City Council shall set the legal and required public hearings.

The budget shall include four basic segments for review and evaluation. These segments are: (1) Personnel Costs, (2) Base Budget for Operations and Maintenance Costs, (3) Decision Packages for Capital and Other Non-capital Projects (i.e., new or expanded programs), and (4) Revenues. The operating budgets are subdivided by personnel costs, consumable supplies, contract services, capital outlays and transfers. The operating budgets are presented by line-item with comparative data to two prior years of actual audited financial data. In addition, the budget is presented with current year end estimates compared to current budget with variances. There shall be supplementary documents to reconcile new operating expenses or programs to the budget.

Revenues shall be summarized and scheduled with comparative and trend analysis for presentation. The Director of Finance shall calculate and prepare a statement of probable income for the City from property taxes supporting the General Fund operating budget and to fund the next year's debt requirements. A Combined Budget Summary with scheduled Interfund transfers will be included in the budget presented to the City Council. The Fund Balances will be identified as to restricted and unrestricted.

A copy of the proposed budget shall be filed with the City Secretary when it is submitted to the City Council in accordance with the provisions of the City Charter.

BALANCED BUDGET. The operating budget should be balanced with current revenues, exclusive of beginning resources, greater than or equal to current expenditures/expenses. One-time revenue sources (i.e. Fund Balances) may be used for one-time expenditures.

PLANNING. The budget process will be coordinated so as to identify major policy issues for City Council consideration several months prior to the budget approval date so that proper decision analysis can be made. Additionally, long range planning will be performed such that revenues for the next three years will be projected and updated annually, examining their diversity and stability in conjunction with other guidelines and using an objective analytical projection process.

REPORTING. Periodic financial reports will be prepared to enable the Department Managers to manage their budgets and to enable the Director of Finance to monitor and control the budget as authorized by the City Manager.

Summary financial reports will be presented to the City Council quarterly within 30 days after the end of each quarter. Such reports will be formatted in such a way as to enable the City Council to understand the big picture budget status.

IV. REVENUE MANAGEMENT

The City will strive for the following optimum characteristics in its revenue system:

SIMPLICITY. The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient. A corresponding decrease in the City's costs for collection and a reduction in avoidance to pay will thus result. The City will avoid nuisance taxes or charges as revenues sources.

CERTAINTY. A knowledge and understanding of revenue sources increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.

EQUITY. The City shall require that there be a balance in the revenue system; i.e., the revenue base will have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.

ADMINISTRATION. The benefits of revenue will exceed the cost of producing the revenue. The cost of collection will be reviewed annually for cost effectiveness as a part of the indirect cost and cost of services analysis.

DIVERSIFICATION AND STABILITY. In order to protect from fluctuations in a revenue source due to fluctuations in the economy and variations in weather, a diversified revenue course will be pursued and maintained as a stable source of income. A balance between elastic and inelastic sources of revenues also achieves this stability.

CONSERVATIVE ESTIMATION OF REVENUE. In order to mitigate the effects of fluctuations in a revenue source due to fluctuations in the economy and variations in weather, all revenues will be budgeted at 95-98% of anticipated revenues with the exception of property tax and Interfund transfers. Revenue analysis is ongoing but for the budget process all sources of revenue are to be detailed and scheduled and reviewed at all levels of management.

The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:

COST/BENEFIT OF ABATEMENT. The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as a part of such caution.

NON-RECURRING REVENUES. One-time or non-recurring revenues will not be used to finance current on-going operations. Non-recurring revenues should be used only for one-time expenditures such as long-lived capital needs.

PROPERTY TAX REVENUES. All real and business personal property located within the City shall be valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Gonzales Central Appraisal District. Reappraisal and reassessment shall be done regularly as required by State law.

A ninety-nine percent (99%) collection rate shall serve each year as a goal for tax collections. All delinquent taxes shall be aggressively pursued with delinquents greater than 150 days being turned over to the Delinquent Tax Attorney in July of each year, and a penalty assessed to compensate the attorney as allowed by State law, and in accordance with the attorney's contract.

USER-BASED FEES. For services associated with a user fee or charge, a fee will offset the direct and indirect costs of that service where possible. There will be an annual review of fees and charges to ensure that fees provide adequate coverage of costs of services. User charges may be classified as "Full Cost Recovery," "Partial Cost Recovery," and "Minimal Cost Recovery," with the supporting tax or rate subsidy identified as where required by City Council policy.

UTILITY RATES. The City will review utility rates annually in order to determine revenue adequacy for covering operational expenditures, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital needs. This policy does not preclude drawing down cash balances to finance current operations; however, it is best that any extra cash balance be used instead to finance capital projects.

Components of the Utility Rates will include a transfer to the General Fund for an administrative fee for services of general overhead, such as administration, finance, personnel and data processing. This fee will be documented annually through a cost allocation procedure or reviewed through review of rate study.

INTERGOVERNMENTAL REVENUES. The reliance placed on intergovernmental revenues will be eliminated. Any potential grants will be examined for matching requirements. These revenue sources should only be used for capital improvements that are consistent with the Capital Improvement Program.

V. EXPENDITURE CONTROL

APPROPRIATIONS. The level of budgetary control is established at the fund level. When budget adjustments among departments and/or funds necessary, they must be approved by the City Manager. When budget adjustments are required at the Fund level that would change the total budget of revenues or expenditures, then it would require City Council authorization. Budget appropriation amendments at lower levels shall be made in accordance with the applicable administrative procedures and City Charter.

CENTRAL CONTROL. The Department Director without prior authorization of the City Manager shall spend no recognized or significant salary or capital budgetary savings in any Departments.

MAINTENANCE OF CITY VENDORS. Finance Department requires a Form W-9 to be on file for each vendor the City conducts business.

PAYMENTS TO CITY COUNCIL. Each payment to a council member will be at the discretion of the mayor and council.

PURCHASING. All City purchases and contracts over \$50,000 shall conform to a competitive bidding process as set forth in Chapter 252 of the Local Government Code of Texas. Recommendations on purchases and contracts over \$50,000 shall be submitted to the Council by the City Manager for Council approval. Upon Council approval, the City shall confirm the bid award to the successful bidder by means of written City purchase order. The purchase of goods or services by the City totaling \$50,000 or more shall be awarded to the successful bidder by the formal bidding process. Telephone quotes are to be obtained for single item purchases over \$1,000 up to \$10,000. Purchases made over \$10,000 but less than \$50,000 shall require three written quotes or pricing obtained through any interlocal purchasing authority or cooperative. All purchases over \$2,500 are to be pre-approved and pre-authorized by the City Manager. No purchases shall be made from vendors that are not on the approved vendors list as maintained by the Finance Department. Purchase cards are utilized for purchasing of consumable supplies and must comply with the policies and procedures establish for use of purchase cards.

PROMPT PAYMENT. All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within thirty (30) calendar days or receipt in accordance with the provisions of Texas Government Code, Title 10, Chapter 2251.

The Director of Finance shall establish and maintain proper procedures which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

RISK MANAGEMENT. The City will aggressively pursue every opportunity to provide for the Public's and City Employees' safety and to minimize the risk of loss of resources through liability claims with an emphasis on safety programs. All reasonable options will be investigated to finance risks. Such options may

include risk transfer, risk avoidance, and risk retention. Where risk is retained, reserves will be established based upon actuarial determinations and not be used for purposes other than for financial losses.

VI. ASSET MANAGEMENT

INVESTMENTS. The Director of Finance shall promptly invest all City funds with the Bank Depository in accordance with the provisions of the current Bank Depository Agreement or in any negotiable instrument that the Council has authorized under the provisions of the Public Funds Investment Act of 1987, as amended, and in accordance with the City Council approved Investment Policies.

At the end of each fiscal year a report on investment performance will be provided to the City Council. In conjunction with the financial reports presented to Council, the Director of Finance shall prepare and provide a written recapitulation of the City's investment portfolio to the Council, detailing each City investment instrument with its rate of return and maturity date.

CASH MANAGEMENT. The City's cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collections, where feasible, including property tax payments, utility bills, building and related permits and licenses, and other collection offices as appropriate.

All checks shall bear the signatures of two authorized administrative employees or one authorized administrative employee and the Mayor. If available, the Finance Department shall use a facsimile check-signing machine, bearing the signatures of two (2) authorized administrative employees one of which must be the Director of Finance. On any one check that exceeds an amount of \$1,500 or more, it shall bare the initial of an authorized check signer.

FIXED ASSETS AND INVENTORY. These assets will be reasonably safeguarded and properly accounted for, and prudently insured. A fixed asset of the City shall be defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, addition to existing capital investments, land or building, with the cost or value of such acquisition being \$5,000 or more with an expected life greater than one year.

Responsibility for safeguarding of the City's fixed assets lies with the Department Director in whose department the fixed asset is assigned. The Finance Department shall supervise the marking of fixed assets with City numbered property tags and shall maintain the permanent records of the City's fixed assets including description, cost, department of responsibility, date of acquisition, depreciation and expected useful life. The Finance Department shall also perform an annual inventory of assets using random sampling at the department level. The Director of Finance or his or her designee agent in the presence of designated department personnel from the department of responsibility shall perform such inventory. The Finance Department has implied rights and responsibilities to audit all fixed assets of any department of the City.

VII. CAPITAL BUDGET AND PROGRAM

PREPARATION. The City's capital budget will include all general and proprietary capital project funds and all capital resources. The budget will be prepared annually on a fiscal year basis as capital projects are

undertaken. Capital Project Funds allocated for projects not completed in a single fiscal year will carry over from year to year until the project is completed.

The Budget Officer with the involvement of all required City departments will prepare the capital budget.

CONTROL. All capital project expenditures must be appropriated in the capital budget. The Finance Department must certify the availability of resources so any appropriation can be made before a capital project contract is presented to Council for approval.

PROGRAM PLANNING. The capital budget will be taken from capital improvement program plans for future years. The planning time must be at least five years. The replacement and maintenance for capital items should also be projected for the next five years. Future maintenance and operational costs will be considered so that these costs can be included in the operating budget.

FINANCING PROGRAMS. Where applicable, assessments, impact fees, pro-rata charges, or other fees should be used to fund capital projects that have primary benefit to specific, identifiable property owners.

Recognizing that long-term debt is usually a more expensive financing method, alternative-financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives that equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of marketing and issuing debt, capitalized labor for design and construction of capital projects, and small component parts which are attached to major equipment purchases.

INFRASTRUCTURE MAINTENANCE. The City recognizes that deferred maintenance increases future capital costs. Therefore, a portion of the General Fund and Utility Fund Budgets should be set aside each year to maintain the quality of the City's Infrastructure where deemed appropriate and within fiscal constraints.

Replacement schedules should be developed in order to anticipate this inevitable ongoing obsolescence of infrastructure.

In addition to infrastructure maintenance, the City will plan for the replacement of other assets such as vehicles and equipment by establishing replacement schedules as needed.

VIII. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

OPERATIONAL COVERAGE. The City will strive to maintain a balanced budget whereby projected current revenues will equal projected current expenditures. Reserve balances (Fund Balances) may be utilized as one-time sources that would allow revenue and expenditures to be unequal.

Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used only for emergencies or non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums.

OPERATING RESERVES/FUND BALANCES. The General Fund balance should be at least 15% of the General Fund annual expenditures. This percentage is the equivalent of 55 days of expenditures (little less than 2

mos.). Debt Service Fund reserves are maintained at a level to support interest and principal payments in the event of a delay in property tax collections. The City should set aside resources to fund a reserve for years of decline and/or fund capital out of current funds for projects that would have otherwise been funded by debt funding.

The Utility Fund working capital should be maintained at a minimum of 20-25% of the total operating expenditures or the equivalent of 75 days.

LIABILITIES AND RECEIVABLES. Procedures will be taken so as to maximize discounts offered by creditors. Current liabilities will be paid within 30 days of receiving the invoice. Accounts Receivable procedures will target for a maximum of 30 days from service and collection notices will be sent out monthly on all past due accounts. The Director of Finance is authorized to write-off bad debt and uncollectable utility accounts that are delinquent for more than 360 days, if the proper delinquency procedures have been followed. The Director of Finance will put in place initiatives to facilitate collection of accounts that are in arrears. Collection services may be utilized as needed to collect on delinquent accounts as needed. The Finance

Director will report to Council on the status of all outstanding accounts and attempts to collect them at least twice each fiscal year.

IX. TREASURY AND DEBT MANAGEMENT

CASH MANAGEMENT. Periodic review of cash flow position will be performed to determine performance of cash management and investment policies. A detailed policy structure will be followed with respect to Cash/Treasury Management. The underlying theme will be that idle cash will be invested with the intent to 1) safeguard assets, 2) maintain liquidity, and 3) maximum return. Where legally permitted, pooling of investments will be done.

The City will adhere to the investments authorized through the Public Funds Investment Act of 1987, as amended, and will additionally establish comprehensive Investment Policies and Guidelines. Such policies will clarify acceptable investment securities, brokers, terms, and other pertinent investment information.

TYPES OF DEBT. Long-term debt will not be used for operating purposes, and the life of a bond will not exceed the useful life of a project finances by that bond issue.

When appropriate, and as approved by Council Policy, self-supporting revenues will pay debt service in lieu of tax revenues.

ANALYSIS OF FINANCING ALTERNATIVES. The City will explore all financing alternatives in addition to long-term debt including leasing, grants, and other aid, developer contributions, impact fees, and use of reserves of current monies. Operating capital lease finance options may be exercised to minimize budget and operating impact.

DISCLOSURE. Full disclosure will be made to the bond rating agencies and other users of financial information. The City staff with the assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Offering Statements, and will take responsibility for the accuracy of all financial information released.

FEDERAL REQUIREMENTS. The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.

DEBT STRUCTURE. The structure should approximate level debt service unless operational matters dictate otherwise, or if market conditions indicate a potential savings could result from modifying the level payment stream.

Consideration of market factors, such as the tax-exempt qualification, minimum tax alternative, and so forth will be given during the structuring of long-term debt instruments.

DEBT ISSUANCE. It is the City's desire and preference to use a competitive bidding process in the sale of bonds. However, the City also recognizes that in some instances a negotiated bid will be of greater advantage. The decision to pursue a negotiated bid will be made by the City Council upon advice of the Financial Advisor.

DEBT LIMITS. The debt to operations component of the tax rate should not exceed 30%. This initiative is to be evaluated based on the ever changing diversity of the City's revenue sources. The Director of Finance will evaluate the debt margins of the City on annual basis and consult with the City's financial advisors for confirmation.

X. INTERNAL CONTROLS

WRITTEN PROCEDURES. Whenever possible, written procedures will be established and maintained by the Director of Finance for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.

DEPARTMENT DIRECTOR'S RESPONSIBILITY. Each Department Director is responsible to ensure that good internal controls are followed throughout his or her Department, that all Finance Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

XI. STAFFING AND TRAINING

ADEQUATE STAFFING. Staffing levels will be maintained at an adequate level for the fiscal functions of the City to operate effectively and shall be used only to address temporary or seasonal demands that require excessive hours. Workload shedding alternatives will be explored before adding staff.

TRAINING. The City will support the continuing education efforts of all financial staff including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff will be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences, and related education efforts.

AWARDS, CREDENTIALS, RECOGNITION. The City will support efforts and involvement that result in meeting standards and receiving exemplary recognition on behalf of the City's fiscal policies, practices,

meeting standards and receiving exemplary recitations on behalf of the City's fiscal policies, practices, processes, products, and personnel.

The City will strive to maintain a high level of excellence in its accounting policies and practices as it prepares its CAFR. The CAFR will be presented to the Government Finance Officers Association for review of qualifications necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting. Additionally, the City will submit its annual budget to GFOA for consideration for Distinguished Budget Award.

**FISCAL
MANAGEMENT
CONTINGENCY
PLAN**

Fiscal Management Contingency Plan

The fiscal management plan will assist City management in guiding future planning efforts. The Plan is a guide only, and is intended to assist in budget balancing strategies. Depending upon management's response to economic and financial conditions, some parts of the plan may be implemented sooner or later, in accordance with direction from City Council. Economic and budget conditions will be evaluated monthly, and any budget impacts resulting from economic conditions or trends will be identified.

Throughout the contingency plan process, the goal is to protect current service levels, while continuing to provide competitive pay and benefits to all employees.

Budgetary Revenue Shortfall Contingency Plan

- A. The City will establish a plan to address economic situations that cause revenue to be significantly less than the adopted budget revenue. The plan is comprised of the following components:
 - Indicators – Serve as warnings that potential budgetary revenue shortfalls are increasing in probability. Staff will monitor state and national economic indicators to identify recessionary or inflationary trends that could negatively impact consumer spending or property values.
 - Levels – Serve to classify and communicate the severity of the estimated budgetary revenue shortfalls and identify the actions to be taken at the given phase.
 - Actions – Preplanned steps to be taken in order to prudently address and counteract the estimated budgetary revenue shortfall.
- B. The actions listed in Levels I through IV are intended to be short-term in nature. In the event the underlying economic situation is expected to last for consecutive years, more permanent actions will be taken.
- C. The City Manager or designee will apprise City Council at the regular City Council meeting immediately following any action taken through this plan. Information such as underlying economic condition, economic indicators, estimated budgetary revenue shortfalls, actions taken and expected duration will be presented to City Council.
- D. The City Council may appropriate available fund balance as needed to cover any estimated revenue shortfall. Appropriation of fund balance must be carefully weighed and long-term budgetary impacts must be considered in conjunction with the projected length of the economic downturn.
- E. Actions taken through this plan must always consider the impact in revenue generation. Actions taken should reduce expenses well in excess of resulting revenue losses.
- F. The following is a summary of classifications and the corresponding actions to be taken.

- i. Increase/decrease temperatures in all City Buildings during hours not open to public.
 - a. Revenues:
 - i. Identify any potential new revenue sources.
 - b. Service Level Impacts:
 - i. Minor service level disruptions and/or delays.
 - ii. New projects may be postponed or deferred.
 - iii. Begin planning for Levels II through IV.
 - iv. Implement Community Communication Plan in order to communicate to citizens any service levels that may be impacted.
 - c. Improvement in Economic Conditions. When the estimated annual revenue equals or exceeds the budget projections for 3 consecutive months *and economic indicators are anticipated to continue to improve*, initiate normal operating procedures.
1. Level II: The estimated annual revenue is below budget projections for 6 consecutive months. Current economic conditions and indicators are anticipated to continue.
 - a. Expenditures:
 - i. Implement a managed-hiring program for vacant positions.
 - ii. Reduce the hours/number of part-time and seasonal employees as per Reduction in Force Policy.
 - iii. Reduce travel and training expenses.
 - iv. Review and prioritize reductions of operating and capital expenditures.
 - v. Eliminate or defer capital outlay expenses.
 - vi. Review and prioritize expenses for professional and contracted services.
 - b. Revenues:
 - i. Evaluate user fees in order to remain competitive.
 - ii. Identify and/or implement new revenue sources.
 - iii. Evaluate Electric, Solid Waste, Water, and Wastewater rate increases.
 - iv. Evaluate use of available fund balance.
 - c. Service Levels Impacts:
 - i. Cutbacks or reductions in non-essential day-to-day operations (number of times parks are mowed, hours of operations of facilities).
 - ii. Adjust service hours for City Facilities. (example: increase hours of City Hall from 9 hours to 11 hours for four days and close one day per week with increased/decreased temperatures or adjust hours of Library, etc.)
 - iii. Defer general (non-essential) maintenance.

- i. Repair and maintenance on non-working equipment is permitted, subject to approval by the City Manager.
 - a. Improvement in Economic Conditions. When the estimated annual revenue equals or exceeds the budget projections for 3 consecutive months, and *economic indicators are anticipated to continue to improve*, initiate Level I.
 1. Level III: The estimated annual revenue is below budget projections for 9 consecutive months, or is below budget projections by more than 6% for 6 consecutive months. Current economic conditions and indicators are anticipated to continue or possibly worsen.
 - a. Expenses:
 - i. Prepare for implementation of a Reduction in Force Plan.
 - ii. Implement a compensation freeze.
 - iii. Identify overtime expenses that may likely be reduced.
 - iv. Reduce external program funding.
 - v. Eliminate or defer pending capital improvement projects.
 - vi. Consider deferring payments to City-owned utilities – Electric, Solid Waste, Water, and Wastewater services.
 - b. Revenues:
 - i. Recommend property tax increase.
 - ii. Recommend Electric, Solid Waste, Water, and Wastewater rate increase.
 - iii. Recommend new revenues, or increases in current fees.
 - iv. Recommend use of available fund balance.
 - c. Service Level Impacts:
 - i. Significant reductions in service levels.
 - ii. Evaluate and/or recommend a reduction in hours of operation at all facilities.
 - iii. Essential programs and services will be evaluated for reductions.
 - iv. Reduce energy costs through reduction in hours of operations.
 - d. Improvement in Economic Conditions. When the estimated annual revenue equals or exceeds the budget projections for 3 consecutive months, and *economic indicators are anticipated to continue to improve*, initiate Level II.
 2. Level IV: The estimated annual revenue is below budget projections for 12 consecutive months, or is below budget projections by more than 6% for 9 consecutive months. Current economic conditions and indicators are anticipated to continue and are likely to worsen.
 - a. Expenditures:
 - i. Implement Reduction in Force Plan (reduce employee personnel costs, including an employee furlough plan for time off without pay and/or four-day work weeks, laying off of personnel, etc.).
 - ii. Consider other cost reduction strategies.

- i. Reduce and/or eliminate overtime expenses throughout departments.
- a. Revenues:
 - i. Implement property tax rate increase.
 - ii. Implement Electric, Solid Waste, Water, and Wastewater rate increase.
 - iii. Increase user fees.
 - iv. Implement use of available fund balance.
- b. Service Level Impacts:
 - i. Reduce hours of operations to all facilities.
 - ii. Implement service level reductions throughout all departments and/or eliminate specific programs.
 - iii. Departments will prioritize service levels and programs according to City Council goals and objectives.
 - iv. Defer infrastructure and street overlay maintenance.
- c. Improvement in Economic Conditions. When the estimated annual revenue equals or exceeds the budget projections for 3 consecutive months, and *economic indicators are anticipated to continue to improve*, initiate Level III.

INVESTMENT POLICY

**CITY OF GONZALES
GONZALES ECONOMIC DEVELOPMENT CORPORATION
INVESTMENT POLICY**

I. Policy

Throughout this Investment Policy, the City of Gonzales and Gonzales Economic Development Corporation, shall be singularly referred to as "ENTITY" and collectively referred to as "GONZALES."

It is the policy of GONZALES to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of GONZALES and conforming to the Public Funds Investment Act ("PFIA"), Chapter 2256 of the Texas Government Code and all other State and local statutes governing the investment of public funds.

II. Scope

This Investment Policy applies to all funds or financial resources available for investment under GONZALES's financial control and accounted for in the City of Gonzales's Comprehensive Annual Financial Report (CAFR) which includes the General Fund, Debt Service Fund, Special Revenue Fund, Capital Projects Fund, Electric Enterprise Fund, Water and Sewer Enterprise Fund, Gonzales Economic Development Corporation Fund, and any new fund created by GONZALES unless specifically exempt.

To maximize the effective investment of assets, all funds may pool their cash balances for investment purposes. The income derived from investing activities will be distributed to the various funds based on calculation of their average balances.

III. Prudence

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by Investment Officers shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment Officers acting in accordance with written procedures and the Investment Policy and exercising due diligence shall be relieved of personal responsibility for an individual investment's credit risk or market price changes, provided deviation from expectations are reported immediately upon knowledge of the deviation and appropriate action is taken to control adverse developments.

IV. Objective

The primary objectives, in priority order, of GONZALES investment activities shall be:

- A. **Safety:** Safety of principal is the foremost objective of the investment program. Investments of GONZALES shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual investments do not exceed the income generated from the remainder of the portfolio.
- B. **Liquidity:** The GONZALES investment portfolio will remain sufficiently liquid to enable GONZALES to meet all operating requirements which might be reasonably anticipated.
- C. **Public Trust:** Investment Officers shall seek to act responsibly as custodians of the public trust. Investment Officers shall avoid any transaction that might impair public confidence in GONZALES's ability to govern effectively.
- D. **Return on Investments:** GONZALES's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with GONZALES's investment risk constraints and the cash flow characteristics of the portfolio.

V. Delegation of Authority

Management responsibility for the investment program is hereby delegated to the City Manager and the Chief Financial Officer of the City of Gonzales (the "Investment Officers"). The Chief Financial Officer shall establish written procedures for the operation of the investment program consistent with this Investment Policy. Procedures should include reference to: safekeeping, repurchase agreements, wire transfer agreements, banking service contracts, and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this Investment Policy and the procedures established by the Chief Financial Officer. The Investment Officers shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinates.

VI. Ethics and Conflicts of Interest

Investment Officers involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Investment Officers shall disclose to GONZALES any material financial interest in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of GONZALES, particularly with regard to the time of purchases and sales.

Investment Officers involved in the investment process shall adhere to the business relationship and other disclosure requirements as described in the PFIA by filing statements with the Texas Ethics Commission and each ENTITY's governing body.

VII. Authorized Broker/Dealers

The list of authorized broker/dealers shall be annually approved by each ENTITY's governing body. These may include "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule).

- A. All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Investment Officer with the following: audited financial statements, proof of Financial Industry Regulatory Authority (FINRA) certification, trading resolution, and/or proof of State registration, as applicable.
- B. Requirement and Selection of all Investment Providers:
 - 1. The qualified representative of the organization offering to engage in an investment transaction must execute a written instrument substantially to the effect that the business organization has received and reviewed the Investment Policy and that the business organization has implemented reasonable procedures and controls in an effort to preclude imprudent investment activities arising out of investment transactions conducted between the organization and GONZALES.

It is at the discretion of the Investment Officer as to which authorized broker/dealer shall be used for any buy/sell transactions.

VIII. Investment Strategy

GONZALES's basic investment strategy for all financial assets is to preserve principal. In order to achieve that objective, GONZALES restricts the authorized investment instruments to those with suitable and limited credit and market risk. In order to make effective use of GONZALES's resources, all monies may be pooled into one portfolio, if practical, except for those monies required to be accounted for in other accounts as stipulated by applicable laws, bond covenants, ordinances, contracts, agreements or other policies.

The objective of liquidity stems from the need of GONZALES to maintain available cash balances sufficient to cover financial outlays. Since the timing and amount of some financial disbursements are not predictable, fund-type strategies shall adjust for the uncertainty of projected cash flows.

Investment marketability will be maintained based on the fund-type strategies to sufficiently and reasonably assure that investments could be liquidated prior to the maturity, if cash needs dictate.

Whenever practical or appropriate, it is the policy of GONZALES to diversity its investment portfolio. Assets held in the investment portfolio may be diversified to minimize the risk of loss resulting from concentration of assets in a specific maturity, a specific issuer, or a specific class of investment.

GONZALES funds shall seek to achieve a competitive yield appropriate for each strategy. Yield objectives shall at all times be subordinate to the objectives of safety and liquidity. Tax-exempt debt proceeds shall be invested to maximize the interest earnings retained by GONZALES,

while at the same time fully complying with all applicable State laws and federal regulations, including the arbitrage rebate regulations. A competitive yield environment shall be achieved by soliciting quotes from multiple investment providers, monitoring comparable investment alternatives, and reviewing general market conditions.

The overall investment strategy of GONZALES is based on the premise that a certain amount of GONZALES's funds will be needed to pay current year expenditures or for projects that are to be complete within a specific time frame. Remaining funds are considered to be reserves and, barring any unforeseen emergencies or events beyond GONZALES's control, it is considered that these funds may be invested, within the maturity limits of this Policy, in an advantageous position on the yield curve. It is understood that investments in longer term instruments are sensitive to changes in interest rates and other market conditions; however, it is GONZALES's belief that such investments may be held to maturity if necessary.

GONZALES may maintain one portfolio in which all funds under its control are pooled for investment purposes. Within the pooled portfolio are fund components, each having an investment strategy as described below:

- A. Governmental Funds – the funds through which most governmental functions are financed and the primary operating funds of GONZALES. The investment strategy must allow for the investment of anticipated cash flows to meet the anticipated expenditures of the following funds:
 - 1. General Fund
 - 2. Debt Service Fund
 - 3. Special Revenue Fund
 - 4. Capital Projects Fund
 - 5. Gonzales Economic Development Corporation Fund

- B. Proprietary Funds - the funds used in GONZALES's business-type activities or Enterprise activities financed primarily by user charges and fees. The strategy for these funds is to time investment maturities to anticipated cash requirements. The projects may require investments with short to intermediate maturities.

- C. The Debt Service and Interest/Sinking Funds should consist of short-term investments, whose maturities meet the scheduled debt service payments. Reserves may be invested in longer-term investments.

- D. Special Revenue Fund and other Non-operating Funds investments should be in short-term instruments with maturities laddered to meet projected cash needs. Reserves are idle funds that may be invested in intermediate to long-term investments after analysis of future plans for use of the funds.

IX. Authorized & Suitable Investments

GONZALES is empowered by statute to invest in the following:

A. Obligations of, or guaranteed by, governmental entities:

1. obligations of the United States or its agencies and instrumentalities;
2. direct obligations of this State or its agencies and instrumentalities;
3. other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of this State or the United States or their respective agencies and instrumentalities; and
4. obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent.

B. Financial Institution Deposits: A financial institution deposit is an authorized investment under this Policy if the deposit is with a state or national bank, a savings and loan association, or credit union that is:

1. guaranteed or insured by the Federal Deposit Insurance Corporation or its successor, or the National Credit Union Share Insurance Fund, or its successor;
2. secured by obligations that are described in Section XII Collateralization;
3. executed through a depository institution or broker that has its main office or a branch office in Texas and meets the requirements of the PFIA.

C. Mutual Funds:

1. A no-load money market mutual fund is an authorized investment under this Policy if the mutual fund:
 - (a) is registered with and regulated by the Securities and Exchange Commission;
 - (b) provides GONZALES with a prospectus and other information as required by the PFIA and federal regulations;
 - (c) includes in its investment objectives the maintenance of a stable net asset value of \$1 for each share; and
 - (d) is continuously rated no lower than AAAM or at an equivalent rating by one nationally recognized rating service.
2. GONZALES is not authorized by this section to invest its funds or funds under its control, including bond proceeds and reserves and other funds held for debt

service, in any one mutual fund in an amount that exceeds 10 percent of the total assets of the mutual fund.

D. Investment Pools:

1. GONZALES may invest its funds and funds under its control through an eligible investment pool if each ENTITY's governing body by rule, order, ordinance, or resolution, as appropriate, authorizes investment in the particular pool. An investment pool shall invest the funds it receives from entities in authorized investments permitted by the PFIA.
2. To be eligible to receive funds from and invest funds on behalf of an entity under the PFIA, an investment pool must furnish to the Investment Officers or other authorized representative of the entity an offering circular or other similar disclosure instrument that contains at a minimum, the following information:
 - (a) the types of investments in which money is allowed to be invested;
 - (b) the maximum average dollar-weighted maturity allowed, based on the stated maturity date, of the pool;
 - (c) the maximum stated maturity date any investment security within the portfolio has;
 - (d) the objectives of the pool;
 - (e) the size of the pool;
 - (f) the names of the members of the advisory board of the pool and the dates their terms expire;
 - (g) the custodian bank that will safekeep the pool's assets;
 - (h) whether the intent of the pool is to maintain a net asset value of one dollar and the risk of market price fluctuation;
 - (i) whether the only source of payment is the assets of the pool at market value or whether there is a secondary source of payment, such as insurance or guarantees, and a description of the secondary source of payment;
 - (j) the name and address of the independent auditor of the pool;
 - (k) the requirements to be satisfied for an entity to deposit funds in and withdraw funds from the pool and any deadlines or other operating policies required for the entity to invest funds in and withdraw funds from the pool; and

- (l) the performance history of the pool, including yield, average dollar-weighted maturities, and expense ratios.
3. To maintain eligibility to receive funds from and invest funds on behalf of an entity under the PFIA, at a minimum an investment pool must furnish to the Investment Officer or other authorized representative of the entity:
- (a) investment transaction confirmations; and
 - (b) a monthly report that contains, as a minimum, the following information:
 - (1) the types and percentage breakdown of securities in which the pool is invested;
 - (2) the current average dollar-weighted maturity, based on the stated maturity date, of the pool;
 - (3) the current percentage of the pool's portfolio in investments that have stated maturities of more than one year;
 - (4) the book value versus the market value of the pool's portfolio, using amortized cost valuation;
 - (5) the size of the pool;
 - (6) the number of participants in the pool;
 - (7) the custodian bank that is safekeeping the assets in the pool;
 - (8) a listing of daily transaction activity of the entity participating in the pool;
 - (9) the yield and expense ratio of the pool;
 - (10) the portfolio managers of the pool; and
 - (11) any changes or addenda to the offering circular.
4. GONZALES, by contract, may delegate to an investment pool the authority to hold legal title as custody of investments purchased with its local funds.
5. Investment Pool "yield" shall be calculated in accordance with regulations governing the registration of open-end management investment companies under the Investment Company Act of 1940, as promulgated from time to time by the Federal Securities and Exchange Commission.
6. A public funds investment pool created to function as a money market mutual fund must mark its portfolio to market daily and, to the extent reasonably possible, stabilize at a \$1 net asset value. If the ratio of the market value of the portfolio

divided by the book value of the portfolio is less than 0.995 or greater than 1.005, portfolio holdings shall be sold as necessary to maintain the ratio between 0.995 and 1.005.

7. An Investment pool must have an advisory board composed:
 - (a) Equally of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool, for pools created under Chapter 791 Texas State Code and managed by a state agency; or
 - (b) of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool, for other investment pools.
8. A public funds investment pool must be continuously rated no lower than AAA or AAAM or at an equivalent rating by one nationally recognized rating service.

X. Unauthorized Investments

The following are not authorized investments under this section:

- A. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal;
- B. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest; and
- C. Collateralized mortgage obligations.

Any Authorized & Suitable Investment that requires a minimum rating does not qualify during the period the investment does not have the minimum rating. GONZALES shall take all prudent measures that are consistent with this Policy to liquidate an investment that does not have the minimum rating. Additionally, GONZALES is not required to liquidate investments that were authorized at the time of purchase.

XI. Depository

In compliance with state legislation, a primary Depository shall be selected through GONZALES'S banking services procurement process, which shall include a formal request for application (RFA). In selecting a depository the Chief Financial Officer shall conduct a review of prospective depository's credit characteristics and financial history.

No public deposit shall be made except in a qualified public depository as established by State laws.

XII. Collateralization

Collateralization will be required on two types of investments: financial institution deposits (in amounts exceeding F.D.I.C. insurance coverage) and repurchase agreements. With the exception of Letters of Credit issued for 100% of amount, the minimum collateralization level will be 102% of market value of principal and accrued interest, less F.D.I.C. insurance when applicable.

GONZALES chooses to limit collateral (including letters of credit) to the obligations of, or guaranteed by, governmental entities as outlined in Section IX.A.

All financial institution deposits shall be insured or collateralized in compliance with applicable State law. GONZALES reserves the right, in its sole discretion, to accept or reject any form of insurance or collateralization pledged towards depository deposits. Financial institutions serving as depositories will be required to sign a depository agreement with GONZALES. The collateralized deposit portion of the agreement shall define GONZALES's rights to the collateral in case of default, bankruptcy, or closing and shall establish a perfected security interest in compliance with Federal and State regulations, including:

- The agreement must be in writing;
- The agreement has to be executed by the Depository and GONZALES contemporaneously with the acquisition of the asset;
- The agreement must be approved by the Board of Directors or designated committee of the Depository and a copy of the meeting minutes must be delivered to GONZALES; and
- The agreement must be part of the Depository's "official record" continuously since its execution.

Securities pledged as collateral shall be held by an independent third party with whom GONZALES has a custodial agreement. The agreement is to specify the acceptable investment securities as collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities at default, and the method of valuation of securities.

XIII. Safekeeping and Custody

All security transactions, including collateral for repurchase agreements, entered into by GONZALES shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third party custodian designated by the Investment Officers and evidenced by safekeeping receipts.

XIV. Electronic Fund Transfer

GONZALES may use electronic means to transfer or invest all funds collected or controlled by the local government.

XV. Diversification

GONZALES will diversify its investments by types, maturity dates, and/or institutions, as appropriate.

XVI. Maximum Maturities

To the extent possible, GONZALES will attempt to match its anticipated cash flow requirements with maturing investments. Unless matched to a specific cash flow, GONZALES will not directly invest in instruments maturing more than 2 years from the date of purchase. However, GONZALES may collateralize its repurchase agreements using longer-dated investments not to exceed 5 years to maturity.

Reserve funds may be invested in instruments up to and including 5 years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of the funds.

XVII. Internal Control

The Chief Financial Officer shall establish an annual process of independent review by an external auditor in conjunction with the annual audit. This review will provide internal control by assuring compliance with policies and procedures.

XVIII. Performance Standards

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs. "Weighted Average Yield to Maturity" shall be the standard for calculating portfolio rate of return.

XIX. Reporting

- A. The Investment Officers shall prepare and submit quarterly a written report of investment transactions for all funds covered by this Investment Policy for the preceding reporting period.
- B. The report must include the following:
 - 1. describe in detail the investment position of GONZALES on the date of the report;
 - 2. be prepared jointly by all Investment Officers of GONZALES;
 - 3. be signed by each Investment Officer of GONZALES;
 - 4. contain a summary statement of each pooled fund group that states the:
 - (a) beginning market value for the reporting period;
 - (b) ending market value for the period; and

- (c) fully accrued interest for the period.
- 5. state the book value and market value of each separately invested asset at the beginning and end of the reporting period by type of asset and fund type invested;
- 6. state the maturity date of each separately invested asset that has a maturity date;
- 7. state the account or fund or pooled group fund in the local government for which each individual investment was acquired; and
- 8. state the compliance of the Investment Portfolio of the local government as it relates to:
 - (a) the Investment Strategy expressed in GONZALES's Investment Policy; and
 - (b) relevant provisions of the PFIA.
- C. The report shall be presented not less than quarterly to each ENTITY's governing body within a reasonable time after the end of the period.
- D. The market values and credit ratings presented in all portfolio reports shall be accurate and reliable estimates of the investment's true value and risk. Market value and credit rating sources may include, but are not limited to, rating agency reports, newspapers, financial websites, custodian reports, broker/dealer reports, and investment advisor research.

XX. Investment Policy Adoption

GONZALES's Investment Policy shall be adopted by resolution of each ENTITY's governing body. This Policy shall be reviewed annually and any modifications made thereto must be approved by each ENTITY's governing body. Each ENTITY's governing body shall adopt a written instrument attesting to each annual review.

XXI. Auditor

As part of the annual audit, the independent auditor must formally review the quarterly investment reports to comply with the PFIA and report the results of that review to each ENTITY's governing body.

XXII. Training

In order to ensure qualified and capable investment management, the Investment Officers, their designated subordinates, Treasurer, and Chief Financial Officer of GONZALES shall attend training that includes education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and PFIA compliance. GONZALES approves the Government Finance Officers' Association, Government Finance Officers' Association of Texas, Government Treasurers' Organization of Texas, North Central Texas Council of Governments,

Texas City Managers Association, Texas Municipal League, and University of North Texas as independent sources of training.

Each individual shall attend a training session containing at least 10 hours of instruction within twelve months of assuming investment-related responsibilities; and shall then receive not less than 10 hours of investment-related instruction within each subsequent two-year period aligned with GONZALES's fiscal year end.

XXIII. Donated Investments

This Policy does not apply to an investment donated to GONZALES for a particular purpose or under terms of use specified by the donor.

**ORDINANCE
ADOPTING
BUDGET**

ORDINANCE NO. 2015-6

AN ORDINANCE OF THE CITY OF GONZALES, TEXAS, APPROVING THE OPERATING BUDGET FOR THE CITY OF GONZALES AND THE GONZALES ECONOMIC DEVELOPMENT CORPORATION FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016; RENEWING THE CITY'S INVESTMENT AND CONTINGENCY POLICY; ESTABLISHING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the operating budget for the fiscal year beginning October 1, 2015 and ending September 30, 2016, has been prepared by the City Manager; and

WHEREAS, the City Secretary did post notice that said proposed budget has been filed and was available for public inspection; and

WHEREAS, the City Council did hold a public hearing on April 7, 2015 and July 18, 2015, regarding the proposed budget.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GONZALES, TEXAS:

SECTION 1. Subject to the applicable provisions of the State Law and the City Charter, the operating budget for the fiscal year beginning October 1, 2015 and ending September 30, 2016, as filed and submitted by the City Manager, containing estimates of resources and revenues for the year from all the various sources provided by the city, and the projects, operations, activities and purchases proposed to be undertaken during the year, together with the estimated costs thereof, and estimated amounts of all other proposed expenditures, is hereby approved and adopted. A copy of which is attached hereto and made a part hereof.

Authorization is hereby granted for the expenditures of the sums under the respective items contained in said Operating Budget in accordance with the approved fiscal procedure of the City.

The City's Investment and Contingency Policy is renewed.

Severability. If any word, phrase, clause, sentence, or paragraph of this ordinance is held to be unconstitutional or invalid by a court of competent jurisdiction, the other provisions of this ordinance will continue in force if they can be given effect without the invalid portion.

All ordinances and resolutions or parts of ordinances or resolutions in conflict with the ordinance are repealed

PASSED, ADOPTED, AND APPROVED this 1st day of September, 2015.



Mayor, Robert A. Logan

ATTEST:



Kristina Vega, City Secretary

APPROVED AS TO FORM:



Jackie Williamson, City Attorney