

Section XII

SUPPLEMENTAL INFORMATION

ORDINANCE NO. 0-16-28

AN ORDINANCE OF THE CITY OF MISSOURI CITY, TEXAS, APPROVING AND ADOPTING THE CITY OF MISSOURI CITY, TEXAS, GENERAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2016, AND ENDING JUNE 30, 2017; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH FISCAL YEAR AS REFLECTED IN SAID BUDGET; ADOPTING A PROJECTION FOR CAPITAL IMPROVEMENT PROGRAM SPENDING BEGINNING JULY 1, 2017, AND ENDING JUNE 30, 2021; MAKING CERTAIN FINDINGS; AND CONTAINING CERTAIN PROVISIONS RELATING TO THE SUBJECT.

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WHEREAS , in accordance with state law, on or before June 1, 2016, the City Manager of the City of Missouri City, Texas (the "City") filed with the City Secretary a proposed Budget of the City for the fiscal year period beginning July 1, 2016, and ending June 30, 2017 (Fiscal Year 2017); and

WHEREAS, on or before June 1, 2016, the City Manager submitted to the City Council a proposed Budget of the City for Fiscal Year 2017 that includes a projection for Capital Improvement Program spending beginning on July 1, 2017, and ending June 30, 2021, and an accompanying message; and

WHEREAS, the City Council held, after notice as required by law, a public hearing on such Budget on the 6th day of June, 2016, at which hearing all citizens and taxpayers of the City had the right to be present and to be heard and those who requested to be heard were heard; and

WHEREAS, the City Council has considered the proposed Budget and has made such changes therein as in the City Council's judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and

WHEREAS, a copy of the Budget is attached hereto and made a part hereof for all purposes and the City Council desires to adopt the same; now therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MISSOURI CITY, TEXAS:

Section 1. The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.

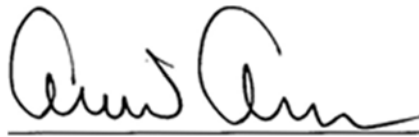
Section 2. In accordance with the provisions of Chapter 102 of the Texas Local Government Code, the City Council hereby approves and adopts the Budget attached hereto and made a part hereof, a copy of same being on file with the City Secretary.

The City Secretary is hereby directed to place on said Budget and to sign an endorsement reading as follows: "The Original Budget of the City of Missouri City, Texas, for the Fiscal Year 2017", and to keep such Budget on file in her office as a public record.

Section 3. In support of said Budget and by virtue of the adoption thereof, there are hereby appropriated out of available cash funds and out of the general and special revenues of the City which will be received in the treasury during Fiscal Year 2016 the amount set forth in said approved Budget for the various purposes stated therein.

Section 4. Severability. In the event any clause, phrase, provision, sentence or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof, other than the part declared to be invalid or unconstitutional; and the City Council of the City of Missouri City, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, or whether there be one or more parts.

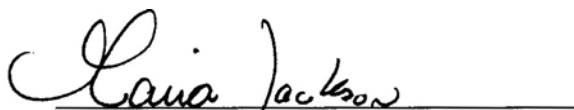
PASSED, APPROVED and ADOPTED on first and final reading this the 20th day of June, 2016.



Allen Owen, Mayor

ATTEST:

APPROVED AS TO FORM:



Maria Jackson, City Secretary

E. Joyce Iyamu, City Attorney

ORDINANCE NO. O-16-__

AN ORDINANCE OF THE CITY OF MISSOURI CITY, TEXAS, PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR THE CITY OF MISSOURI CITY, TEXAS, FOR THE TAX YEAR 2016 AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND TIMELY PAID; AND AUTHORIZING AN ADDITIONAL PENALTY FOR THE COLLECTION OF DELINQUENT AD VALOREM TAXES IN LIEU OF RECOVERING ATTORNEYS' FEES.

* * * * *

WHEREAS, the Budget of the City of Missouri City, Texas, for the fiscal year period beginning July 1, 2016, and ending June 30, 2017 (fiscal year 2017), has been adopted; and

WHEREAS, certain revenues from sources other than ad valorem taxes will be available for a portion of the expenditures of such budget; and

WHEREAS, ad valorem taxes should be levied and collected to provide the additional revenues necessary to meet the remaining portion of such expenditures; now, therefore, in accordance with such Budget and pursuant hereto,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MISSOURI CITY, TEXAS:

Section 1. That the facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.

Section 2. All property subject to ad valorem taxation by the City of Missouri City, Texas, shall be equally and uniformly assessed for such purposes at one hundred percent (100%) of the full cash market value of such property.

Section 3. There is hereby levied for general purposes for use by the City of Missouri City, Texas, for tax year 2016, and for each year thereafter until otherwise provided, an annual ad valorem tax at the rate of \$0.____ on each One Hundred Dollars (\$100.00) of assessed valuation on all property, real, personal, and mixed, within the corporate limits upon which an ad valorem tax is authorized by law to be levied by the City of Missouri City, Texas. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY ____ PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$____. The proceeds from such tax shall be applied to the payment of the general and current expenses of the government of the City, including payment of any obligations for which taxes are not levied by another section hereof and for the payment for which provision is not otherwise made. All such taxes shall be assessed and collected in current money of the United States of America.

Section 4. For the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Missouri City, Texas, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City as such installments shall respectively mature, and for the purpose of repaying any sums borrowed in anticipation of current revenues for use in the payment of bonds and certificates of obligation and interest therein maturing in the fiscal year 2017, and for the purpose of paying interest and making provisions for the sinking fund on such other bond issues, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness as may be authorized, there is hereby levied for the tax year 2016 and for each year thereafter until otherwise provided, to be assessed and collected upon all property described in Section 3 of this Ordinance, an annual ad valorem tax rate at the rate of \$___ on each One Hundred Dollars (\$100.00) of assessed valuation.

Section 5. All ad valorem taxes levied hereby in the total amount of \$___ on each One Hundred Dollars (\$100.00) of assessed valuation, as reflected in Sections 3 and 4 hereof, shall be due and payable upon receipt of the tax bill. All ad valorem taxes due to the City of Missouri City, Texas, and not paid on or before February 1 following the year for which they were levied shall bear penalty and interest as prescribed in the Texas Tax Code Annotated, as such code may be amended.

Section 6. That on July 1, 2017, all tax accounts which are delinquent for the tax year 2015 will incur, in addition to the interest and penalties referenced in Section 5, above, additional penalties in the amount of fifteen percent (15%) of the sum of the tax, penalty and interest then due, and to be due, in order to help defray the cost of collection of the same.

Section 7. That the Tax Collector shall deliver a notice of delinquency and of this additional penalty to the property owner of each tax account, at least thirty (30) and not more than sixty (60) days before July 1, 2017.

PASSED, APPROVED and ADOPTED on first and final reading this 5th day of October, 2015.

Allen Owen, Mayor

ATTEST:

APPROVED AS TO FORM:

Maria Jackson, City Secretary

E. Joyce Iyamu, City Attorney

GENERAL COMMUNITY INFORMATION

GOVERNMENT

Date of Incorporation March 12, 1956
 Form of Government Council/Manager

DEMOGRAPHICS

Population

1980 Census 24,423
 1990 Census 36,176
 2000 Census 52,913
 2010 Census 67,772
 2016 as of 12/31 73,626

Schools

In District 75
 Specialized Campuses 3
 In Missouri City 21
 Elementary School
 In District 47
 In Missouri City 12
 Middle School
 In District 14
 In Missouri City 4
 High School
 In District 11
 In Missouri City 4
 Area Private/Parochial School 14
 Area Colleges 20
 Student Population-Missouri City 20,678
 (as of August 2016)

ECONOMICS

Top Taxpayers (Taxable Value in Millions)
 Warren Alloy Value & Fitting, LLC \$44.0
 Ben E Keith CO 36.5
 Inland American – Riverstone LTD 26.7
 Elysian at Sienna Plantation 26.1
 IIT Beltway Crossing LP 23.9
 Centerpoint Energy 22.7
 Allied Fitting LP 20.9
 Global Geophysical Services Inc. 19.1
 Keith Ben E Company 18.3
 Niagara Bottling LLC 17.4

TAX STRUCTURE

Ad Valorem Tax Rate
 (per \$100 of Appraised Value)
 City .54468
 Fort Bend County .46500
 FBISD School 1.3400
Source: Ft. Bend County C.A.D.

Bond Ratings

Moody’s Investors Service, Inc. Aa2
 Fitch Ratings Inc. AA

SERVICES PROVIDED

Police Protection

Number of Stations 2
 Number of sworn officers 99

Fire Protection

Number of Stations 5
 Number of Certified Personnel 77
 Number of Fire Apparatus 10
 Other Vehicles 11
 Rescue boats 1

Parks

Number of Parks Developed 20
 Number of Undeveloped Parks 12
 Acres 928.67

Health Facilities

In General Area - Hospitals 5
 Special Purpose Health Care Centers 6

Religious Facilities

28

Others

County Type Government Commissioners Court
 Area of City 30.23 sq.miles
 ETJ (approx.) 25.53 sq.miles

*Source of Data: Fort Bend Co. Assessors Office

Lane miles of street maintained by City 636.5

ACRONYMS

AIA. American Institute of Architects.

ANAL. Analysis

ARRA. American Recovery & Reinvestment Act of 2009.

ATAC. Automated Tactical Analysis of Crime.

ATC. American Tower Corporation.

ATMS. Automated Traffic Management System.

ATV. All terrain vehicles.

CAFR. Consolidated Annual Financial Report

CDBG. Community Development Block Grant.

CID. Criminal Investigation Division - Police Department.

CIP. Capital Improvement Program.

C.O. Certificates of Obligation.

CY. Calendar Year.

DA. Development Agreement.

DEV. Development.

DMS. Document Management System.

EMT. Emergency Medical Technician.

ENG. Engineering.

EOC. Emergency Operations Center.

EPA. Environmental Protection Agency.

ERP. Enterprise Resource Planning.

ETJ. Extra-territorial jurisdiction.

FAQ. Frequently asked questions.

FBC. Fort Bend County.

FBINA. Federal Bureau of Investigation National Academy.

FY. Fiscal year.

GAAP. Generally Accepted Accounting Principles.

GASB. Governmental Accounting Standards Board.

GCWA. Gulf Coast Water Authority.

GFOA. Government Finance Officers Association.

GIS. Geographical Information Systems.

GPD. Gallons per Day.

GRP. Ground Water Reduction Plan.

H-GAC. Houston-Galveston Area Council.

HIDTA. High Intensity Drug Trafficking Areas.

HOA. Homeowner's Association.

HUBs. Historically underutilized businesses.

HVAC. Heating, Venting, Air-conditioning.

I & S. Interest and Sinking (also known as Debt Service).

IAD. Internal Affairs Division of the Criminal Investigative Division – Police Department.

ISO. Insurance Service Office.

IT. Information Technology

ITS. Intelligent Transportation System.

M&E. Machinery and Equipment.

MB. Mustang Bayou.

MCPD. Missouri City Police Department.

MCTV. Missouri City Television.

METRO. Metropolitan Transit Authority.

MGD. Million gallons per day.

MUD. Municipal Utility District.

- NICE.** Neptune Intelligence Computer Engineering.
- NIMS.** National Incident Management System.
- NPDES.** National Pollutant Discharge Elimination System.
- NRPA.** National Recreation and Parks Association.
- O & M.** Operations and Maintenance.
- OSSI.** Open Software Solutions Incorporated.
- PARD.** Parks and Recreation Department.
- PDA.** Personal Digital Assistant.
- PID.** Public Improvement District.
- PMMP.** Pavement Management and Maintenance Program.
- POA.** Property Owner Association.
- PRELIM.** Preliminary.
- PSA.** Public service announcement.
- PS&E.** Plan Specification and Estimate.
- PSHQ.** Public Safety Headquarters.
- QV.** Quail Valley
- QVGC.** Quail Valley Golf Course.
- ROW.** Right of Way.
- SH-6.** State Highway 6.
- SPA.** Strategic Partnership Agreement.
- STA-MO.** Stafford/Missouri City.
- SWAT.** Special Weapons and Tactics.
- SWTP.** Surface Water Treatment Plant.
- TBD.** To be Determined.
- TCEQ.** Texas Commission on Environmental Quality.
- TIP.** Transportation Improvement Program.

TIRZ. Tax Incremental Reinvestment Zone.

TMRS. Texas Municipal Retirement System.

TxDOT. Texas Department of Transportation.

TWDB. Texas Water Development Board.

UASI. Urban Areas Security Initiative.

UCR. Uniform Crime Reporting.

UNCL. Unclassified.

VJP. Vicksburg Joint Powers.

VoIP. Voice over internet protocol.

WW. Wastewater.

WWTP. Wastewater Treatment Plant.

GLOSSARY OF TERMS

ACCOUNT. A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

ACCRUAL BASIS. The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

ACCOUNT NUMBER. A set of accounts used in the general ledger by the City to indicate the fund, department, division and sub-activity.

ACCRUED EXPENSES. Expenses incurred but not due until a later date.

ACTIVITY. A group of related functions performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible.

ACTIVITY MEASURES. Divisional efforts that measure the achievement of a specific set of program objectives.

AD VALOREM TAXES. Commonly referred to as property taxes, levied on real and personal property at 100% valuation according to the properties valuation and the tax rate.

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

AMORTIZATION. The reduction of the value of an asset by prorating its cost over a period of years.

APPROPRIATION. An authorization granted by a legislative body to make expenditures to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

ASSESSED VALUATION. Total gross valuation assigned to property for ad valorem taxation purposes. In Texas, taxable property is assessed at 100% of market value.

ASSET. A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

AUDIT. A systematic collection of the sufficient, competent, evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspection, observation, inquiries and confirmations with third parties.

BALANCED BUDGET. The operating budget is balanced with current revenues greater than or equal to current expenditures or expenses.

BASIC BUDGET. Desirable expenditure levels to maintain services at the present level based on last year's adopted budget.

BASIS OF ACCOUNTING. A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

===== **FY 2017 ANNUAL BUDGET** =====

BOND. A written promise, generally under seal, to pay a specified amount of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

BONDED INDEBTEDNESS. That portion of indebtedness represented by outstanding bonds.

BONDS ISSUED. Bonds sold by the City.

BUDGET AMENDMENT. A formal legal procedure (adopted by ordinance) to revise a budget appropriation during the fiscal year.

BUDGET (OPERATING). A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.

BUDGET CALENDAR. The schedule of key dates which the City follows in the preparation and adoption of the budget.

BUDGET DOCUMENT. The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

BUDGET MESSAGE. A general discussion of the proposed budget, as presented in writing by the budget-making authority, to the legislative body.

BUDGET ORDINANCE. The official enactment by the City Council establishing the legal authority for officials to obligate and expend resources.

CAPITAL OUTLAY OR CAPITAL EXPENDITURE. Any item purchased by the City which meets the City's capitalization criteria. They are: has a value of \$5,000 or more, has an anticipated life of more than one year, and/or can be readily identified and tracked as an individual item. These expenditures result in the acquisition of or addition to fixed assets.

CAPITAL PROJECTS FUND. Established to account for and report financial resources that are restricted, committed and assigned to expenditure for capital outlay including the acquisition or construction of capital facilities and other capital assets.

CAPITAL IMPROVEMENTS PROGRAM. A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project and the amount and the method of financing.

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

CENTRAL APPRAISAL DISTRICT. A countywide district formed by legislation to provide appraisal of property located within the county. These countywide appraisals are provided to the county, schools, cities, and municipal utility districts for basis of taxation.

CERIFICATES OF OBLIGATION. Legal debt instruments which finance a variety of projects such as major equipment purchases, improvements and infrastructure construction. These certificates are backed by the full faith and credit of the issuing government and are financed through property tax and/or utility revenues, generally for a shorter term than bonds. C.O.'s are authorized by the City Council.

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

CITY CHARTER. The document of a home rule City similar to a constitution, which establishes the City's government structure and provides for the distribution of powers and duties among the various branches of the government.

CITY COUNCIL. The Mayor and six (6) Council members collectively acting as the legislative and policymaking body of the City.

COMMODITIES. Include articles and supplies, which are consumed or materially altered when used. Examples are office supplies and minor tools and equipment.

COMMUNITY DEVELOPMENT BLOCK GRANT. An entitlement grant from the U.S. Department of Housing and Urban Development to improve the safety and livability of the citizens in blight areas of the City.

CONTRACTUAL SERVICES. Include expenditures for auditing services, legal services, utilities and services of outside contractors.

DEBT SERVICE FUND. A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also called a SINKING FUND.

DEBT SERVICE REQUIREMENTS. The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

DEFICIT. The excess of 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 at end of current fiscal year. Although taxes become delinquent and accrue penalties and interest on February 1 of each year, they are carried as current taxes receivable during the current fiscal year.

DEPARTMENT. A section of the total organization, which is comprised of Divisions and is under the oversight of a Director who reports to the City Manager.

DEPRECIATION. The periodic expiration of a fixed asset's useful life. There are several methods for computing depreciation. Straight line, which is the most common, divides the value of the asset at acquisition by its estimated useful life. This amount is then charged to expense until the asset is fully depreciated. Depreciation is not a budgeted item.

DESIGNATED UNRESERVED FUND BALANCE. Management's intended use of available expendable financial resources in governmental funds reflecting actual plans approved by the government's senior management. Expressed in other words, designations reflect a government's self-imposed limitations on the use of otherwise available financial resources in governmental funds.

DETAIL OF EXPENDITURES. Line item expenditures by account within each division of the General Operating Fund of the City.

===== **FY 2017 ANNUAL BUDGET** =====

DESCRIPTION OF OPERATIONS. Narratives explaining in detail the duties and responsibilities of the Department and/or Division.

DISTINGUISHED BUDGET PRESENTATION AWARD. A voluntary program administered by the Government Finance Officer Association to encourage governments to publish well organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

DIVISION. A subsection of a Department, which carries out a specific program or line of work assigned by the Department.

EFFECTIVE INTEREST RATE. The rate of earnings on a bond investment based on actual price paid for the bond, the coupon rate, the maturity date, and length of time between interest dates.

EFFECTIVE TAX RATE. Calculation as required by the State Property Tax Code. The Effective Tax Rate applied to the year's tax base would generate the same amount of taxes levied last year if you adjusted for new property and new exemption

ENCUMBRANCES. Obligations in the form of purchase orders, contracts, or salary commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

ENTERPRISE FUND. A fund established to account for operations financed and operated in a manner similar to private business enterprises such as water and sewer funds, airport, and other services where primarily the cost of goods and services to the general public are recovered through user charges.

EQUIPMENT REPLACEMENT FUND. A Fund whereby monies provide solely for the replacement of City owned equipment.

EXPENDITURES. If the accounts are kept on the accrual basis, this item designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund for which retired and capital outlays. Note: Encumbrances are not considered expenditures.

EXPENSES. Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest and other charges.

EXTRA-TERRITOTIAL JURISDICTION. Extra-territorial jurisdiction is the land bordering a City's limits that the City has limited control over but does not furnish City services to nor collect ad valorem taxes from. This is an area outside of City limits that could become part of the City.

FISCAL YEAR. A twelve-month period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books.

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

FRANCHISE FEE. The fee paid by public service businesses for use of City streets, alleys and property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas and cable television.

FUND. An independent fiscal and accounting entity with a self-balancing set of accounts regarding cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND ACCOUNTING. A governmental accounting system that is organized and operated on a fund basis.

FUND BALANCE. The difference between fund assets and fund liabilities of governmental and similar trust funds.

FUND EQUITY. The difference between fund assets and fund liabilities of proprietary funds.

FUND TYPE. Any one of seven categories, 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 FUND. The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operation.

GENERAL OBLIGATION BONDS. Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedure. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Government Accounting Standards Board.

GOALS. A statement of broad definition, purpose or intent based on the needs of the community.

GOVERNMENTAL ACCOUNTING. The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of government.

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

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. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (source, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and special projects.

GRANT. A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function. Typically, these contributions are made to local governments from the state and federal governments.

INSURANCE SERVICE OFFICE. The Insurance Service Office (ISO) performs surveys to assist insurance organizations with setting up the insurance ratings for the communities. The ISO will perform a survey to assign a public protection grade to each fire department, which is used in the development of insurance rates for all properties within the protected area. Grading starts at 1, which is the best possible score and ends at 10 which is considered unacceptable.

INTEREST & SINKING (also known as Debt Service). A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

INTERGOVERNMENTAL REVENUES. Grants, entitlements and cost reimbursements from other federal, state or local governments.

INTERNAL SERVICE FUND. Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government on a cost-reimbursement basis.

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 to the City.

LEGAL DEBT MARGIN. The maximum debt a city may issue. Under the House Rule Charter, the City is not limited by law in the amount of debt it may issue.

LEVY. To impose taxes, special assessments, or service charges for the support of City services.

LIABILITIES. Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide service to other entities in the future as a result of past transactions or events.

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

MAJOR FUND. In a major fund, total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least 10% of the corresponding total of all funds of that category, and total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least 5% of the total for all governmental and enterprise funds combined. The General Fund is always reported as a major fund. Major funds only apply to governmental and enterprise funds.

METROPOLITAN TRANSIT AUTHORITY (METRO). An entity established to deliver mass transportation services by means of an efficient, convenient and cost effective system as an alternative to the automobile and as a means of travel for the transit-dependent population. METRO is a component unit of the City of Houston, although the Board reports independently. Missouri City joined the METRO district August 12, 1978. A 1% sales tax is imposed and collected for contributions to this district. The City and METRO have an interlocal agreement under which METRO provided \$2.25 Million in revenue for street maintenance and traffic control over a period of three years. This agreement expires during the fiscal year 1994-95. Various other projects totaling \$10 Million have been approved within the City over the years.

MODIFIED ACCRUAL BASIS OF ACCOUNTING. Under this basis of accounting, revenues are recognized when susceptible to accrual when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the incurred period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the

related fund liability is incurred. Principal and interest on general long-term debt are recorded as liabilities when due.

MUNICIPAL. In its broadest sense, an adjective denoting the state and all subordinate units of government. In a more restricted sense, an adjective denoting a city or village as opposed to other local governments.

MUNICIPAL UTILITY DISTRICTS. Utility districts authorized by legislation to provide water, sewer and storm drainage services to the commercial and residential population which would otherwise be provided by the City.

NON-MAJOR FUND. A fund presented as a single column on the fund financial statements called Other Governmental Funds.

OBJECTIVES. Something that is specific and measurable and that is achievable within a specific time frame.

OPERATING BUDGET. Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING EXPENSES. The cost of personnel, materials and equipment required for a Department to function.

ORDINANCE. A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments and service charge, universally require ordinances.

OTHER SERVICES. Includes miscellaneous expenditures not accounted for in personnel, commodities or contractual services.

OVERLAPPING TAX RATE. The total overlapping tax rate per property determined by adding the county tax rate, school tax rate, and applicable utility tax rate in addition to the Missouri City Tax rate.

PERFORMANCE AND SERVICE LEVELS. Expected output of a given program, which determines how objective or efficient the program is in achieving its objectives within, limits of given personnel.

PERSONNEL. Refers to the costs associated with salaries and related fringe benefits provided to employees. When utilized in association with the department/divise detail expenditures, personnel refers to the division responsible for formulating policies and procedures that apply to all City employees.

PID ASSESSMENTS. A PID district enables a neighborhood or commercial area to make improvements benefiting the area and spread the cost equally among all the property owners. Under the PID statute, a city can issue PID bonds for authorized improvements to the specific area and assess the cost to the property owners who benefit from the improvements based on the benefit. These assessments are used to pay the debt service on the PID bonds. It is an overlapping assessment, i.e., an addition to City, County, and school district taxes (for that

area only). The assessments may be assessed per linear foot of property, according to property value, or any equitable manner established by City Council ordinance.

PROMPT PAYMENT ACT. Adopted in 1985 by the State of Texas requiring cities to pay for goods and services within 30 days of the receipt of the invoice or the goods or services, whichever comes later. If this requirement is not satisfied, the City may be required to pay 1% interest per month on the unpaid balance.

PROPRIETARY FUNDS. Funds that focus on the determination on operating income, changes in nets assets, (or cost recovery). Financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

PUBLIC HEARING. The portions of open meetings held to present evidence and provide information on both sides of an issue.

PUBLIC IMPROVEMENT DISTRICTS (PIDS). A financing tool created under the Public Improvement District Act, Chapter 372 of the Texas Local Government Code. This tool allows a city to initiate or receive a petition from property owners requesting the establishment of a special district to finance improvements. A PID can even be used to actively market an area. A PID is created by the City Council and needs no state agency approval.

PURCHASE ORDER. A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated price. Outstanding purchase orders are called encumbrances.

RESERVE. An account which records a portion of fund balance which must be segregated for some future use and which is, therefore, not available for future appropriation or expenditure. A reserve for contingencies is an example of such a reserve.

RESERVE FOR CONTINGENCIES. An account used to set aside appropriations in the current year as reserves against the fund balance for inventory and prepaid items, equipment, pay plan adjustments and to take care of emergencies.

REVENUES. (1) Increases in the net current assets of a governmental fund type from other than expenditure funds and residual equity transfers. Also, general long-term debt proceeds and operating transfers are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes. An example is the Revenue Sharing Fund typically maintained by cities.

SUMMARY OF BONDED INDEBTEDNESS. The total amount by year of principal and interest needed for all bond issues.

SUPPLEMENTAL REQUESTS. Programs and services which departments would like to have added (in priority order) over their basic budget.

SURPLUS. Exceeding what is needed or used.

TAX ABATEMENT. A full or partial exemption of ad valorem taxes for a specified time of certain real and/or personal property. Used as an economic development tool by cities.

TAX INCREMENT REINVESTMENT ZONE (TIRZ). A development or re-development financing tool created under the provisions of the Texas State Statute, Chapter 311 of the Tax Increment Financing Act. A TIRZ provides a method to finance improvements in a specifically designated zone using tax increment funds.

TAX INCREMENT FINANCING OR FUNDS. The amount of tax generated on the increased property values, which result from new development, or re-development from the base year set by ordinance. While a TIRZ can only be created by a municipality, any jurisdiction that levies a tax on the property may participate in the TIRZ. The tax revenue generated on the increased value over and above the base year is known as the “increment” and can be used to pay for the public improvements within the TIRZ.

TAX LEVY. Total revenues to be raised by ad valorem taxes for expenditures of general operating expenditures and debt service payments.

TAXES. Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against a particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for service rendered only to those paying such charges (e.g., sewer service charges).

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

TAX RATE. The amount of tax levied for each \$100 of assessed valuation.

TAXABLE VALUE. Estimated value of taxable property to which the ad valorem tax rate is applied.

TRUTH IN TAXATION LAWS. Texas State Law that requires all taxing units to calculate and publish the effective tax rate and other notices as assessed values increase to notify the taxpayer of the entities intent to raise taxes; Taxpayers may then by election roll back these taxes to the current rate plus amounts needed to pay debt service they desire.

UNDESIGNATED UNRESERVED FUND BALANCE. Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e., designations).

UNENCUMBERED APPROPRIATION. That portion of an appropriation not yet expended or encumbered.

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 proprietary funds.

===== **FY 2017 ANNUAL BUDGET** =====

CITY FUNDS AND DIVISIONS SUMMARY

FUNDS

101 General Fund	266 Public Improvement District #4 (Creekmont)
201 Parkland Dedication Fund	301 Debt Service Fund
205 Narcotics Seizure Fund	401 METRO Fund
220 Radio Communications Fund	402 Certificates of Obligation Capital Fund
221 Court Building Security Fund	403 General Obligation Capital Fund
222 Court Technology Fund	505 Water & Wastewater Utilities Fund
223 Court Juvenile Case Fund	506 Steepbank/Flatbank Reg. WWTP Operations Fund
224 MCTV Facilities/Equipment Fund	535 Utilities Construction Project
230 Grants Fund	540 Surface Water Treatment Fund
231 Donations Fund	542 Surface Water Plant Construction Fund
240 CDBG Fund	575 Hotel Occupancy Tax Fund
260 Missouri City Development Authority	580 Solid Waste Collections Fund
261 Tax Increment Reinvestment Zone #1 (Fifth Street)	599 Community Impact Fee Fund
262 Tax Increment Reinvestment Zone #2 (Vicksburg)	606 Fleet Replacement Fund
263 Public Improvement District #2 (Vicksburg)	611 Innovation & Technology Replacement Fund
265 Tax Increment Reinvestment Zone #3	

FUND/DEPARTMENT/DIVISION SUMMARY

101-10-100 City Council	201-16-282 Parkland Dedication-Zone 12
101-10-101 City Management	201-16-283 Parkland Dedication-Zone 13
101-10-102 City Secretary	205-13-267 Narcotics Seizure
101-10-103 Human Resources & Org. Development	220-13-250 Radio Communications
101-10-104 Legal	221-10-252 Court Building Security
101-10-106 Municipal Court	222-10-256 Court Technology Fees
101-10-107 Contingency	223-10-258 Court Juvenile Case Management
101-10-108 Communications	224-10-259 MCTV Facilities/Equipment
101-10-109 Economic Development	230-13-230 Grants Fund - Police
101-12-110 Finance Administration	230-14-230 Grants Fund - Fire
101-12-112 Purchasing & Risk Management	231 Donations Fund (various depts/divisions)
101-12-114 Accounting	401 METRO Projects
101-13-120 Police Administration	402 Certificate of Obligation Capital
101-13-122 Code Enforcement	403 General Obligation Capital
101-13-124 Support Services	240-17-211 CDBG 10-11
101-13-126 Criminal Investigation Division (CID)	240-17-212 CDBG 11-12
101-13-128 Patrol	240-17-213 CDBG 12-13
101-14-130 Fire Administration	240-17-214 CDBG 13-14
101-14-132 Fire Prevention	240-17-215 CDBG 14-15
101-14-134 Fire Training/Education	260-10-260 Missouri City Development Authority
101-14-136 Fire Operations	261-10-261 Tax Increment Reinvestment Zone #1 (Fifth Street)
101-15-140 Public Works Administration	262-10-262 Tax Increment Reinvestment Zone #2 (Vicksburg)
101-15-141 Capital Projects	263-10-263 Public Improvement District #2 (Vicksburg)
101-15-142 Streets, Drainage & Traffic Operations	265-10-265 Tax Increment Reinvestment Zone #3
101-15-143 Engineering/Utility Planning	266-10-266 Public Improvement District #4 (Creekmont)
101-15-144 Geographic Info Systems	301-30-301 Debt Service
101-15-145 Fleet Maintenance	505-50-502 Water & WW Utilities - Hightower Wastewater
101-15-146 Facilities Maintenance	505-50-504 Water & WW Utilities - NE Oyster Creek Water Production
101-15-148 Animal Services	505-50-505 Water & WW Utilities - NE Oyster Creek WW Treatment
101-16-150 Parks	505-50-506 Water & WW Utilities - Mustang Bayou Water Production
101-16-152 Recreation	505-50-507 Water & WW Utilities - Mustang Bayou WW Treatment
101-17-160 Planning	506-50-510 Steepbank/Flatbank Reg. WWTP Operations
101-17-162 Inspections	535-50-542 Mustang Bayou WWTP Project
101-18-170 Innovation & Technology	535-50-543 Steepbank Flatbank WWTP Project
201-16-271 Parkland Dedication-Zone 1	540-53-530 Surface Water Treatment Enterprise
201-16-272 Parkland Dedication-Zone 2	542-53-532 Surface Water Plant Construction Fund
201-16-273 Parkland Dedication-Zone 3	575-55-575 Hotel Occupancy Tax
201-16-274 Parkland Dedication-Zone 4	580-55-560 Solid Waste Collections
201-16-275 Parkland Dedication-Zone 5	606-66-606 Fleet Replacement
201-16-276 Parkland Dedication-Zone 6	611-62-611 Innovation & Technology Replacement
201-16-277 Parkland Dedication-Zone 7	
201-16-278 Parkland Dedication-Zone 8	
201-16-279 Parkland Dedication-Zone 9	
201-16-280 Parkland Dedication-Zone 10	
201-16-281 Parkland Dedication-Zone 11	

CHART OF ACCOUNTS
City of Missouri City, Texas

51000 PERSONNEL

- 51001 Regular Salaries: To record salaries and wages for all full time employees.
- 51002 Additional Compensation: To record certification and longevity pay for all full time employees.
- 51003 Compensated Absences: To record compensated absences expense for all full time employees.
- 51004 Overtime: To record all overtime pay for full time employees.
- 51101 Part-time: 20-29 Hrs: To record salaries of part-time employees working 20-29 hours per week.
- 51102 Temporary-Less than 20 Hrs: To record salaries of part-time employees working less than 20 hours per week.
- 51103 Mayor/Council: To record salaries of mayor and council.
- 51104 Judges Pay: A Municipal Court Division ONLY account to record salaries of judges.
- 51105 Seasonal: To record salaries of part-time “seasonal” employees.
- 51201 Car/Clothing Allowance: To record car allowance for personnel and clothing allowance for some personnel.
- 51202 Cell-Phone Allowance: To record allowance for some personnel to reimburse for use of personnel cell phone for City business.
- 51301 Long-Term Disability: To record expenditures for disability insurance for absences exceeding 90 days.
- 51302 Taxes, Social Security: To record City's contributions to FICA and FWT.
- 51303 Hospital/Life/Dental/Vision Insurance: To record City's contribution to health/life/dental/vision insurance coverage.
- 51304 Prorated Health/Dental/Vision Insurance: To record City's contribution to health/dental and vision insurance coverage for partial months for new hires and terminated employees.
- 51305 Retirement: To record City's share of participation in the Texas Municipal Retirement System.
- 51306 Workers' Compensation: To record City's cost of participation in the Workers' Compensation Pool provided by the Texas Municipal League.
- 51307 Unemployment Compensation: Human Resources ONLY account to record City's costs for unemployment compensation paid on a reimbursement basis to the state.

51999 Grant Personnel Costs: To record grant related personnel cost that will be reduced from regular personnel accounts and moved to the Grants Fund.

52000 COMMODITIES

52001 Office Supplies: To record expenditures for consumable office and computer supplies for general office operation, such as batteries, paper clips, pencils, legal pads, file folders, notary license and recording fees, awards and plaques, printer ribbons, toner cartridges, envelopes and labels.

52002 Meals & Drinks: To record costs for coffee service for City offices, food & refreshments for Council, committee, jurors or special events requiring food service.

52003 Wearing Apparel: To record expenditures for purchase or rental of uniforms, rental of floor mats, jackets and badges for police and fire, judge's robes, patches, name tags, rain suits, rubber boots, goggles, work shoes, gloves, protective fire clothing, and body armor, uniform dry-cleaning, and repair of bunker gear.

52004 Minor Tools and Equipment: To record the purchase of furniture, computer hardware/software, flashlights, hand tools, office machines, hardware, keys, and medical equipment that do not meet the current test of capitalization (tangible property with useful life of more than one year and the price is under the established \$5,000 limit).

52005 Education, Training and Supplies: To record all supplies, instructor fees, reference books, and other educational resources for employees, training programs, and fire and police academies.

52006 Postage: To record expenditures for postage such as meter rental, stamps, postal equipment maintenance agreement, FEDEX, bulk mailing permit, post office box rental, courier service, and postage refill.

52007 Building Materials, Supplies and Repairs: To record expenditures to purchase building supplies, flags, and first aid supplies, and building repair materials not subject to capitalization.

52008 Identification & Photographic Supplies: To record supplies such as fingerprint supplies, film and chemicals (CID). All other Divisions will record purchase of film, photo processing, cameras, and ID tags.

52009 Other/Miscellaneous: To record small or one-time purchases not properly accounted in any other accounts.

52010 Retirement Recognition: A Human Resources ONLY account to record expenditures associated with employee retirement ceremonies. Formerly titled Emp Awards/Ceremonies.

52011 Firearms: A Police, Animal Control, and Fire Marshall account, to purchase firearms and supplies such as ammunition and targets; and for repairs to firearms and related equipment.

52013 Janitorial Supplies: To record the purchase of mops, brooms, paper products, and cleaning supplies.

===== **FY 2017 ANNUAL BUDGET** =====

- 52014 Computer Equipment Rental Fee: An account to distribute a monthly allocation of equipment rental for computer equipment to reimburse the Computer Replacement Fund to the appropriate Division's budget ONLY at the month end closing by the Finance Department.

- 52015 Fleet Rental Fee: An account to distribute a monthly allocation of vehicle rental fees to reimburse the Fleet Replacement Fund to the appropriate Division's budget ONLY at the month end closing by the Finance Department.

- 52016 Central Garage: An account to distribute Fleet Department's operational expenditures to the appropriate Division's budget ONLY at the month end closing by the Finance Department.

- 52017 Fuel, Oil and Lubricants: To record expenditures for fuel, oil and lubricants for City vehicles and equipment.

- 52018 Grant Purchases: To record purchases of equipment and services made with grant monies.

- 52019 Donation Purchases: To record purchases of equipment and services made with donation monies.

- 52020 Radio System Indirect Costs: To record the City's share of the Radio Tower joint venture shortage.

- 52021 Jail Medical: A Patrol Division ONLY account to record expenditures for fit for jail exams, medical treatment, prescriptions, and other prisoner medical expenses.

- 52022 K-9 Unit: A Patrol Division ONLY account to record expenditures associated with the division's K-9 dog, such as dog food, boarding, vet visits, supplies, etc.

- 52023 Jail Supplies: A Patrol Division ONLY account to record expenditures for sheets, blankets, laundry, clothing, and miscellaneous other supplies for prisoners.

- 52024 Jail Food: A Patrol Division ONLY account to record food costs for prisoners.

- 52025 Pesticide/Haz-Mat Control: To record the purchase of herbicides, insecticides, chemicals, hazardous materials and supplies for Fire, Parks, Building Maintenance and Streets Divisions.

- 52026 Animal Control Food and Supplies: An Animal Control Division Account ONLY to record expenditures for food for animals and other supplies needed by Animal Control Officers.

- 52027 Fed Grant Exp-Tasers: A grant related account used to record expenditures related to the purchase of tasers, and associated items such as holster and cartridge.

- 52028 Grant Exp-SWAT: A grant related account used to record expenditures related to Police's SWAT unit.

- 52029 Fed Grant Exp-Dive Team: A grant related account used to record expenditures related to Police's Dive Team unit.

===== **FY 2017 ANNUAL BUDGET** =====

- 52030 Fed Grant Exp-Homeland Security: A grant related account used to record expenditures related to Homeland Security related purchases.
- 52031 State Gr-Auto Burglary/Theft: A grant related account for expenditures related to auto burglary and theft grant – ABTPA grant.
- 52032 Fed Grant Exp-IP Cameras: A grant related account used to record IP camera related expenditures; surveillance cameras.
- 52033 Fed Grant Exp-COPS: A grant related account used to record non personnel related expenditures related to the COPS grant.
- 52034 EOC Supplies: A Fire Administration Division ONLY account to record supplies purchased for the Emergency Operations Center and subscription to the Piers System for the City’s emergency management website.
- 52035 EMS Medical Supplies: A Fire Operations Division ONLY account to record medical supplies purchased to stock fire trucks.
- 52037 Fleet Repair Cost: Fleet Maintenance ONLY account. To record the purchases of repair and preventive parts, repairs contracted out, wrecker service, state inspection and body work for all automobiles, trucks, minor equipment and heavy equipment expensed at month end in Fleet billings.
- 52038 Streets Materials and Supplies: To record expenditures for asphalt, limestone, concrete, sand, redwood, rebar, tie wire and other materials for City street maintenance.
- 52039 Drainage Materials and Supplies: To record expenditures for culverts, fill dirt, manhole covers and other materials for City drainage maintenance.
- 52040 Traffic Signs/Materials: To record expenditures for materials, supplies, sign faces, blanks, reflective material and posts required to install and maintain traffic control devices for public right-of-ways.
- 52041 Pavement Marking Materials: To record expenditures for materials, supplies, and finished products such as paint, buttons and markings required to install and maintain all pavement markings in public right-of-ways.
- 52048 Park Materials and Supplies: A Parks Division ONLY account to record expenditures for plants, grass, lumber, fencing and all supplies for Parks that are not capitalized.
- 52049 Recreational Activities: A Recreation Division Account ONLY to record expenditures for recreational activities that include athletic events, related supplies, senior programming, and other activities not described under Special Events. Part-time summer instructors are charged to the Personnel account, and contract instructor pay is charged to 53071-Contractor Instructor Pay.
- 52050 Special Events: A Recreation Division Account ONLY. To record expenditures directly related to planned recreation events such as SNOWFEST, Bunny Hop, Boo in the Run, Dad-n-Daughter Valentine Dance, Spring Clean-Up, etc. Examples of these expenditures may include, but are not limited to, entertainment, fireworks, decorations, advertisements, food, supplies, equipment rentals and printed materials.

===== **FY 2017 ANNUAL BUDGET** =====

- 52051 Recycling: A Parks Division Account ONLY to record expenditures for the Recycling Center.
- 52052 Mayor's Youth Commission: A Recreational Account Only. To record expenditures such as food, clothing, printed materials and office supplies associated with the Mayor's Youth Commission.
- 52057 Purchase of Water: To record the "take or pay" purchase of water for Surface Water Treatment Plant.
- 52058 Garage Default Account: Fleet Maintenance ONLY account. To record the flow of vehicle and non-inventory equipment repair parts and costs until they are billed out to individual divisions at month end Fleet billings.
- 52061 Computer Repair/Replacement: An I.T. Department ONLY account to record expenditures for non-budgeted computer hardware repair/replacement. Other "new" hardware shall be charged to 2023 or 7041 depending on \$5,000 fixed asset criteria.
- 52062 Copy Machine Supplies and Repairs: To record expenditures for copy paper, toner and maintenance contracts for copiers.
- 52065 Central Garage Allocation: An account to distribute Fleet Department's operational expenditures to the appropriate Division's budget ONLY at the month end closing by the Finance Department. Used ONLY for the Fleet Maintenance, IT Maintenance, and Building Maintenance funds.
- 52068 Fleet Rental Fee: An account to distribute a monthly allocation of vehicle rental fees to reimburse the Fleet Replacement Fund to the appropriate Division's budget ONLY at the month end closing by the Finance Department. Use ONLY for the Fleet Maintenance, IT Maintenance, and Building Maintenance funds.
- 52069 Depreciation Expense: Account used to record annual depreciation expense.
- 52073 Chemicals: An account used to record the purchase of chemicals, such as chlorine, polymer, insecticides, hydrochloric acid, aluminum sulfate, poly aluminum chloride, etc.
- 52074 Stormwater Management: A Public Works ONLY account used to record expenditures associated with the Stormwater Management Program.
- 52081 Donation Purchases-Urban Forestry: An account used to record expenditures to the Donations Fund ONLY for Urban Forestry.
- 52083 ERC Events: An ERC Committee ONLY account to record expenditures associated with employee holiday party, Public Service Recognition Week activities, new employee breakfast, Thanksgiving Luncheon, and employee illness & funeral flowers. Excludes retirement related events.
- 52084 State GR-Victim Coord. & Liaison: A grant account used to record expenditures related to the Victim Coordinator Liaison state grant.
- 52085 Computer Lease: Used to record expenditures related to the lease of citywide computers and other associated leased equipment, such as copiers, printers, etc.

===== FY 2017 ANNUAL BUDGET =====

- 52086 HGAC 2015 Compost Bin Program: A 2015 grant used to account for expenses associated with the compost bin program.
- 52087 HGAC 2015 HHW Collection Event: A 2015 grant used to account for a household hazardous waste collection event.
- 52090 Generator Maintenance: An account used by the Fleet Division ONLY to record fuel and maintenance costs on city-owned generators citywide.

53000 CONTRACTUAL SERVICES - Contractual or miscellaneous services performed under express or implied contracts or agreements involving personal services or the repair and maintenance of equipment.

- 53001 Minor Equipment Maintenance, Repairs and Rental: To record expenditures for equipment and pager rental, fire extinguisher repairs and inspections, repair parts and labor for patrol car video cameras, radars, minor tools and equipment, and any non-office equipment, obtained from outside contractors.
- 53002 Insurance: To record cost of City's property, general liability, automobile, public officials, police liability, deductibles, and fidelity bonds, etc., that are allocated to the various Divisions.
- 53003 Property Acquisition Cost: Used to record the purchase, or acquisition, of property.
- 53004 Special Services and Legal: To record expenditures for professional type services such as City Auditor, accounting, tax consultant, state elevator inspection, standpipe inspections, Halon system inspections, medical examiner, professional consultants, plan review, building inspections, contract janitorial services, animal carcass removal, internet access, temporary labor, photographers, golf course manager, utility inspections, and website subscription services such as Household Drivers Reports, GODADDY, LEADS On Line, JIMS, ACCURINT, legal services, code and charter update, employee assistance program, prosecutor, court dockets, media services, recording fees, LEXIS, MUNI CODE, WESTLAW, personnel consulting, and other contracted services.
- 53005 Service Agreements and Repairs: To record expenditures for maintenance agreements on equipment, computer software, computer hardware, office machines. This excludes radios and radars. Maintenance agreements for unbudgeted software shall be charged to the user department for the first year only along with the purchase of the software package, (which is charged to 52004). Subsequent renewals of maintenance in future years shall be budgeted in Innovation & Technology (IT).
- 53006 Radio Repair and Maintenance: To record service agreements or repair on radios, radars, and record the pro-rata share of Missouri City's portion of the Radio Communication System Fund short-fall.
- 53007 Conference Expense: To records expenditures for registrations, transportation, lodging, parking, tolls and per diems for Department/Division Heads and Council Members attending conferences, seminars, and professional organization meetings.
- 53008 Telephone: To record expenditures to telecommunication providers for cell and landline telephone service, data lines, internet service, related equipment and maintenance costs.
- 53009 Building Maintenance Allocation: An account to distribute Building Maintenance Division operational expenditures for the City Hall, Community Center and Public Safety

===== **FY 2017 ANNUAL BUDGET** =====

Headquarters building to the appropriate division's budget ONLY at the month end by the Finance Department.

- 53012 Computer Services Allocation: To record and distribute Informational Technology Division's operational expenditures to the appropriate Division's budget ONLY at month end closing by the Finance Department.
- 53013 Microfilming & Storage: An account used for microfilming and film storage related costs.
- 53014 Retiree/COBRA Insurance: A Human Resources only account to record expenditures for retiree and terminated employees who elect to take COBRA insurance/
- 53015 Flex/COBRA Admin Fees: A Human Resources account only to record expenditures for flexible spending and COBRA administration fees charged by the health insurance administrator.
- 53016 Collection Agency Fees: To record expenditures for collection agency fees of the Municipal Court Division.
- 53017 Delinquent Attorney Fees: To record delinquent attorney fees associated with the collection of property taxes.
- 53018 Bank Fees: To record expenditures for bank fees which are monthly bank statement charges including credit card service charges.
- 53019 Solid Waste Contract: A Solid Waste Collection Fund ONLY account to record expenditures for contracted collection of solid waste.
- 53021 Central Appraisal District: A Tax Division ONLY account to record expenditures to Fort Bend County Central Appraisal District.
- 53023 Building Repairs: To record expenditures for HVAC, plumbing, electrical, elevators, Halon system or fire alarm repair, standpipe repairs, electrical, or other repairs performed by contractors. Repairs to City facilities other than the golf course are to be charged to Building Maintenance Division.
- 53024 Contracted Engineering: To record expenditures for contract engineering services.
- 53027 Contractor Hire - Streets: To record for expenditures for contracted services for street repair and maintenance.
- 53028 Contractor Hire – Mowing: To record for expenditures for contracted mowing in the Streets & Drainage/Traffic Control Division.
- 53029 Contractor Hire - Drainage: To record expenditures for contracted services for drainage repairs and maintenance.
- 53030 Contractor Hire – Tree Trimming: A Golf Course and Streets/Drainage Division only account to record expenditures for contracted tree trimming.
- 53031 Contractor Hire - Mosquito: To record expenditures for contracted mosquito spraying.
- 53032 Garbage Collection. To record expenditures for the hauling of debris to landfill and garbage collection.

===== **FY 2017 ANNUAL BUDGET** =====

- 53034 Special Product Disposal: To dispose of used tires, oil, batteries and other used or consumed products not allowed in garbage collection.
- 53035 Traffic Signal Maintenance: To record expenditures for parts, supplies and contractors to repair City traffic signals which are not subject to capitalization.
- 53036 Contractor Hire – Parks: To record for expenditures for contracted mowing in the City parks.
- 53037 Electric Utilities: To record expenditures for electricity for City facilities.
- 53038 Sta-Mo Lease and Operation: A Parks Division ONLY account. To record all costs, including utilities, associated with the Sta-Mo Park operation.
- 53039 Wellness Program: A Recreation Division ONLY account to record expenditures associated with the Employee Wellness Program.
- 53040 Sub-Standard Structures: To record expenditures to notify property owners that repairs are needed, demolition, lawn maintenance and related costs.
- 53041 Water Utilities: To record expenditures for water and sewer service for City facilities.
- 53042 Solid Waste Admin Fees: To record expenditures associated with the administration and billing of solid waste collection by outside contractor.
- 53043 Water Wise Credit Reimb: A Surface Water Treatment Operations Fund ONLY account to record the expense of reimbursing Municipal Utility Districts for their “water wise credits”.
- 53044 Catering Services: Account used for contractual services for catering.
- 53045 Heavy Equip Maint/Repair: Used for the repair and maintenance cost for heavy equipment.
- 53046 Gas Utilities: To record expenditures for natural gas for City facilities.
- 53047 Operator Fees: To record the expenditures of contracted operators for various utility functions within the City’s enterprise operations.
- 53048 Sludge Removal: To record expenditures for the removal of sludge for the Wastewater Treatment Plant.
- 53049 Permit Services: To record expenditures for permits for the Wastewater Treatment Plant.
- 53050 Inspection Services: To record the expenditures for inspection services for the Wastewater Treatment Plant and licensing fees such as liquor licenses and related costs.
- 53051 Admin/Audit/Eng Fees: To record the expenditures for administrative, audit and engineering services for the Wastewater Treatment Plant.
- 53052 Plant Seeding: To record the expenditures for seeding of the Wastewater Treatment Plant.

===== **FY 2017 ANNUAL BUDGET** =====

- 53053 Lift Station Maintenance: To record the expenditures for lift station maintenance.
- 53054 General Maint. & Repairs: To record the expenditures for general maintenance and repairs to the Wastewater Treatment Plant.
- 53055 Miscellaneous: To record miscellaneous expenditures for the Wastewater Treatment Plant.
- 53057 City Customer Operations: Used in the Utility Fund ONLY to track costs associated with services provided to city customers only.
- 53058 Water Production: To record expenditures associated with the production of water at the City's Surface Water Treatment Plant.
- 53061 Garbage Utilities: To record monthly garbage pick-up cost for Mustang Bayou WW Treatment.
- 53062 General Repairs: To record expenditures for general repairs to various lift-stations associated with waste water treatment.
- 53063 GRP Pumpage Fees: To record the fee associated with the City's share of gallons pumped monthly to be paid to the Surface Water Treatment Plant Operations Fund for groundwater reduction.
- 53064 Store Front Operations: To record Police related store front operating costs such as electricity, security system monitoring, cleaning services, t.v./internet, lease payment, etc.
- 53065 Laboratory Testing: To record lab testing expenses.
- 53068 Landscaping Services: Cost for expenses incurred for landscaping services.
- 53069 Water Capacity Buy-In Fees: To record water capacity buy-in fees for utility districts.
- 53070 Wastewater Capacity Buy-In Fees: To record wastewater capacity buy-in fees for utility districts.
- 53071 Contract Instructor Pay: To record payments associated with a contracted instructor for a class, program, etc.
- 53072 Water Service Installation: To record costs associated with the installation of water service.
- 53073 Major Equipment Replacement: A Utilities Fund related account ONLY, to record major equipment related costs.
- 53074 Stormwater Management: To record all costs associated with the stormwater management program.
- 53082 Contractor Hire – Janitorial: To record expenditures related to janitorial services for city facilities.

54000 OTHER SERVICES

- 54001 Printing & Publications: To record expenditures for printing of stationery, signs, asset tags, envelopes, business cards and forms. Also includes printing of budget, financial and audit reports.

- 54002 Dues and Subscriptions: To record expenditures for organizational dues and subscriptions to magazines and newspapers.

- 54003 Training and Travel: To record expenditures for all registrations, transportation, lodging, parking, tolls, and per diems for employees (other than Department/Division Heads and Council Members) while attending conferences, seminars, background checks, prisoner pickup and professional organization meetings; for TCLEEDDS Agreement in Police Admin only.

- 54004 Employee Development: To record expenditures for reimbursement of approved college tuition and associated expense. Formerly titled Educational Reimbursements.

- 54005 Vehicle Allowance - Mileage: To record expenditures for employee reimbursement for city approved vehicle expenses related to mileage, parking, and personal tolls.

- 54006 Other/Miscellaneous: To record expenditures for annual awards banquets and budget retreats for Fire Operations and Police Administration; a Police Admin account to record expenditures for TCPA performance audit; also for sympathy flowers or memorials for non-employees as ordered by Council; Council picture frames.

- 54007 Community Communications: A Communications Division account to record expenditures for annual reporting to citizens.

- 54008 County Economic Development: A Council & Management account only to record expenditures to Fort Bend Economic Development Council.

- 54009 City Economic Development Activities: To record expenditures for marketing and promotion of the City, chamber of commerce functions, and miscellaneous expenditures for holding monthly Economic Development meetings.

- 54011 Election Expense: A City Secretary ONLY account to record the purchase of ballot boxes, ballots and payments to election officials.

- 54012 Employment Exams: To record expenditures for police and fire applicant tests, physical exams, drug tests and psychological exams of job applicants, medical charges not covered by worker's compensation, and examinations of crime victims.

- 54021 Reserve-Salary Adjustment: A reserve of the fund balance for salary adjustments.

- 54024 Reserve for Capital Budget: A reserve of the fund balance for equipment replacement programs.

- 54027 TCLEOSE Training: A Police and Fire account to record expenditures for Texas Commission on Law Enforcement Standards and Education training expenses.

- 54028 Police Seminar Expenses: To record expenditures of seminars/schools put on by outside contractors for the City and outside law enforcement agencies.

===== FY 2017 ANNUAL BUDGET =====

- 54029 Special Investigation: A Police Department and Fire Marshal account to record buy money, new employee background investigations, and other investigation expenditures.
- 54030 Physical Exams: Used to record cost incurred for sexual assault examinations, or other physical exams.
- 54031 Fire Prevention: A Fire Department ONLY account to record expenses relating to fire prevention.
- 54032 Street Lights - Installation: To record expenditures for the installation of streetlights by HL&P.
- 54033 Street Lights - Operation: To record expenditures of the operation of streetlights by HL&P.
- 54034 Traffic Signal Operation: To record the expenditures of operation of traffic signals.
- 54037 Subcontractor & Materials: Used in the Water and WW Utility Fund ONLY, for subcontractor related repair and maintenance costs and materials.

75000 CAPITAL OUTLAY - All expenditures for cost of land, buildings, and improvements and all capital expenditures over \$5,000/each.

- 75001 Equipment - Computer: To record expenditures for computer equipment only.
- 75002 Information Services: To record expenditures for software, hardware and other miscellaneous expenses associated with implementation of HTE software packages.
- 75003 Computer Software: To record the purchase of computer software over \$5,000/each and having a useful life of more than one year.
- 75004 Equipment-Instruments and Apparatus: To record purchase of radio and radar equipment, air packs and portable fire equipment over \$5,000 in unit cost.
- 75005 Furniture and Equipment (Office): To record purchase of furniture, equipment or other durable goods over \$5,000 in unit cost and having a useful life of more than one year.
- 75006 Motor Vehicles: To record the purchase of all automobiles and trucks and all licensed vehicles including trailers.
- 75007 Heavy Equipment-Public Works: To record capital items not properly accounted for in other capital accounts, such as backhoes, trailers and other heavy equipment.
- 75008 Heavy Equipment-Parks & Rec.: To record capital items not properly accounted for in other capital accounts, such as tractors, lawn mowers, shredders, trailers and other heavy equipment.
- 76005 Street Repair & Maintenance: Used to record street repairs and related street maintenance cost for bonded capital projects ONLY.
- 76009 Repairs Sidewalks: Used for the Metro Fund ONLY to record sidewalk related repairs and maintenance.

===== **FY 2017 ANNUAL BUDGET** =====

- 76010 Sienna Plantation Mgt. District: Used to record Metro Fund ONLY related costs for the Sienna Plantation Management District.

- 77001 Professional Services: Used to record professional services cost for major capital improvement related projects.

- 77002 Construction: Used to record construction related expenditures for major capital improvement related projects.

- 77007 Other/Misc: A CDBG account ONLY for block grant related expenses.

- 59999** **BUDGET ESTIMATE VARIANCE** – Account used ONLY by Finance for budget variance adjustments during the budget process.





FY2017

COMPENSATION PLAN:

EXEMPT

NONEXEMPT

***CERTIFIED POLICE & EMERGENCY
COMMUNICATIONS***

CERTIFIED FIRE

INCENTIVE/CERTIFICATION PAY

Approved: June 2016 (Updated: August 11, 2016)



NON-EXEMPT POSITIONS

GRD	GRP	NON-EXEMPT POSITIONS	FLSA		MIN	MID	MAX
01	2000	_____ VACANT _____	N	Annual	\$22,682	\$28,352	\$34,022
				Monthly	\$1,890.17	\$2,362.67	\$2,835.17
				Hourly	\$10.90	\$13.63	\$16.36
02	2000	Customer Service Clerk	N	Annual	\$23,589	\$29,486	\$35,382
				Monthly	\$1,965.75	\$2,457.17	\$2,948.50
				Hourly	\$11.34	\$14.18	\$17.01
03	2000	Park Caretaker I Records Mgmt. Asst. Street Technician I	N	Annual	\$24,532	\$30,665	\$36,798
				Monthly	\$2,044.33	\$2,555.42	\$3,066.50
				Hourly	\$11.79	\$14.74	\$17.69
04	2000	_____ VACANT _____	N	Annual	\$25,513	\$31,891	\$38,271
				Monthly	\$2,126.08	\$2,657.58	\$3,189.25
				Hourly	\$12.27	\$15.33	\$18.40
05	2000	Accounting Clerk II Bldg. Maintenance /Asst. Tech Police Records Tech Signal Technician I	N	Annual	\$26,533	\$33,168	\$39,801
				Monthly	\$2,211.08	\$2,764	\$3,316.75
				Hourly	\$12.76	\$15.95	\$19.14
06	2000	Customer Relations Specialist I Park Caretaker II Permit Service Rep I Property Room Tech	N	Annual	\$27,596	\$34,494	\$41,393
				Monthly	\$2,299.67	\$2,874.50	\$3,449.42
				Hourly	\$13.27	\$16.58	\$19.90
07	2000	Animal Services Officer Buyer Deputy Court Clerk Dep. Court Clerk/Juv. Case Mgr.	N	Annual	\$28,972	\$36,219	\$43,462
				Monthly	\$2,414.33	\$3,018.25	\$3,621.83
				Hourly	\$13.93	\$17.41	\$20.90
08	2000	Accounting Technician Customer Relations Specialist II Mechanic I Parks Caretaker III Recreation Attendant Video Technician	N	Annual	\$30,424	\$38,030	\$45,635
				Monthly	\$2,535.33	\$3,169.17	\$3,802.92
				Hourly	\$14.63	\$18.28	\$21.94
09	2000	Detention Officer Permit Service Rep II	N	Annual	\$31,945	\$39,931	\$47,918
				Monthly	\$2,662.08	\$3,327.58	\$3,993.17
				Hourly	\$15.36	\$19.20	\$23.04
10	2000	Administrative Assistant Animal Services Supervisor CDBG Code Inspector I Code Enforcement Inspector I Crime Victims Liaison Officer Customer Relations Specialist III Health Inspector I Human Resources/OD Tech Mechanic II Street Technician II	N	Annual	\$33,862	\$42,328	\$50,792
				Monthly	\$2,821.83	\$3,527.33	\$4,232.67
				Hourly	\$16.28	\$20.35	\$24.42
11	2000	Accountant Building Maintenance Tech. Crimes Analyst Detention Officer Supervisor GIS Technician I Jr. Digital Video Engineer Media Relations Specialist I Parks Crew Leader Signal Technician II	N	Annual	\$35,893	\$44,866	\$53,841
				Monthly	\$2,991.08	\$3,738.83	\$4,486.75
				Hourly	\$17.26	\$21.57	\$25.89

NON-EXEMPT POSITIONS (continued)

GRD	GRP	NON-EXEMPT POSITIONS	FLSA		MIN	MID	MAX
12	2000	Building Inspector II					
		Code Enforcement Inspector II					
		Construction Inspector					
		Crew Leader Streets & Drainage					
		Desktop Services Specialist I		Annual	\$38,047	\$47,559	\$57,071
		Health Inspector II	N	Monthly	\$3,170.58	\$3,963.25	\$4,755.92
		Planner I		Hourly	\$18.29	\$22.86	\$27.44
		Project Coordinator					
		Recreation Specialist					
		Senior Accounting Technician					
		Sr. Customer Relations Specialist					
13	2000	Budget Specialist					
		Building Inspector III					
		Chief Signal Technician					
		Code Enforcement Inspector III					
		Community Relations Coord.					
		Desktop Services Specialist II					
		Digital Video Engineer					
		Intelligent Transp. Syst Specialist		Annual	\$40,330	\$50,412	\$60,495
		Media Relations Specialist II	N	Monthly	\$3,360.83	\$4,201.00	\$5,041.25
		Lead Building Maint Tech		Hourly	\$19.39	\$24.24	\$29.08
Lead Deputy Court Clerk							
Police Records Supervisor							
Parks Supervisor							
Payroll Specialist							
		Planner II					
		Shop Foreman					
		Street Supervisor					
14	2000	Commercial Plan Examiner					
		Desktop Services Specialist III		Annual	\$42,749	\$53,437	\$64,125
		GIS Operations Specialist	N	Monthly	\$3,562.42	\$4,453.08	\$5,343.75
		GIS Production Specialist		Hourly	\$20.55	\$25.69	\$30.83
		Health Inspector III					
		Recreation Supervisor					
15	2000	Office Manager		Annual	\$45,315	\$56,643	\$67,972
		Procurement Analyst		Monthly	\$3,776.25	\$4,720.25	\$5,664.33
		Media Relations Specialist III	N	Hourly	\$21.79	\$27.23	\$32.68
16		Executive Assitant		Annual	\$48,033	\$60,041	\$72,049
		Senior Health Inspector	N	Monthly	\$4,002.75	\$5,003.42	\$6,004.08
				Hourly	\$23.09	\$28.87	\$34.64
17				Annual	\$50,913	\$63,643	\$76,371
		Sr. Media Relations Specialist	N	Monthly	\$4,243	\$5,304	\$6,364
				Hourly	\$24	\$30.60	\$36.72
18				Annual	\$53,968	\$67,461	\$80,953
		Jr. Network Engineer	N	Monthly	\$4,497	\$5,622	\$6,746
				Hourly	\$26	\$32.43	\$38.92
19				Annual	\$57,224	\$71,531	\$85,836
		Lead Network Engineer	N	Monthly	\$4,769	\$5,961	\$7,153
				Hourly	\$28	\$34	\$41.27

EXEMPT POSITIONS

GRD	GRP	EXEMPT POSITIONS	FLSA	MIN	MID	MAX	
				Annual	\$43,287	\$55,191	\$67,095
20	1000	VACANT	E	Monthly	\$3,607	\$4,599	\$5,591
				Hourly	\$20.81	\$26.53	\$32.26
		Horticulturist/Forrester		Annual	\$47,615	\$60,710	\$73,804
21	1000	Grants Coordinator	E	Monthly	\$3,968	\$5,059	\$6,150
				Hourly	\$22.89	\$29.19	\$35.48
		Codes Enforcement Supervisor					
		Deputy Building Official					
		Fleet Superintendent					
22	1000	GIS Administrator					
		Marketing/Communications Specialist		Annual	\$52,377	\$66,781	\$81,185
		Recreation Superintendent	E	Monthly	\$4,365	\$5,565	\$6,765
		Senior Planner		Hourly	\$25.18	\$32.11	\$39.03
		Senior Accountant					
		Social Media Manager					
		Utilities Coordinator					
		Accounting Manager					
		Budget/Financial Manager					
		Building Official					
		Capital Project Manager					
23	1000	Facilities Superintendent		Annual	\$60,234	\$76,798	\$93,362
		HR/OD Manager	E	Monthly	\$5,020	\$6,400	\$7,780
		Purchasing/Risk Manager		Hourly	\$28.96	\$36.92	\$44.89
		Revenue/CIP Manager					
		Streets Superintendent					
		Utilities Manager					
		Asst. City Engineer					
		Asst. Dir of Public Works					
24	1000	Asst. Dir Parks & Rec.		Annual	\$71,075	\$90,622	\$110,167
		Asst. Director of Dev Svcs	E	Monthly	\$5,923	\$7,552	\$9,181
		Asst. Director Innovation & Technology		Hourly	\$34.17	\$43.57	\$52.96
		Asst. Director of Finance					
		Chief Performance Officer					
		Asst. Dir of Public Works/City Engineer	E	Annual	\$83,371	\$104,214	\$125,057
25	1000	Exec. Director of Economic Development		Monthly	\$6,948	\$8,685	\$10,421
				Hourly	\$40.08	\$50.10	\$60.12

CERTIFIED FIRE POSITIONS

GRD	GRP	FIRE POSITIONS	FLSA		MIN	MID	MAX
				Annual	\$46,028	\$53,278	\$60,529
F1	3100	Firefighter	N	Monthly	\$3,836	\$4,440	\$5,044
				Hourly-53	\$16.70	\$19.33	\$21.96
				Annual	\$57,008	\$63,034	\$69,060
F2	3100	Fire/EMT App Operator	N	Monthly	\$4,751	\$5,253	\$5,755
		Fire Inspector,		Hourly-53	\$20.69	\$22.87	\$25.06
				Annual	\$61,319	\$69,985	\$78,651
		Fire Lieutenant		Monthly	\$5,110	\$5,832	\$6,554
F3	3100	Sr. Fire Inspector	N	Hourly-53	\$22.25	\$25.39	\$28.54
				Annual	\$76,064	\$83,554	\$91,043
F4	3100	Battalion Chief		Monthly	\$6,339	\$6,963	\$7,587
			N	Hourly-53	\$27.60	\$30.32	\$33.03
				Annual	\$80,324	\$89,805	\$99,287
F5	3000	Fire Marshal Training & Chief/EMC	E	Monthly	\$6,694	\$7,484	\$8,274
		Division Chief, Operations		Hourly-40	\$38.62	\$43.18	\$47.73
				Annual	\$84,431	\$94,985	\$105,539
F6	3000	Assistant Fire Chief	E	Monthly	\$7,036	\$7,915	\$8,795
				Hourly-40	\$40.59	\$45.67	\$50.74

CERTIFIED POLICE POSITIONS

GRD	GRP	POLICE POSITIONS	FLSA		MIN	MID	MAX
				Annual	\$39,520	\$45,448	\$52,265
TCO	4100	Telecommunications Officer	N	Monthly	\$3,293	\$3,787	\$4,355
				Hourly	\$19.00	\$21.85	\$25.13
				Annual	\$47,905	\$47,905	\$47,905
P1	4100	Police Cadet	N	Monthly	\$3,992	\$3,992	\$3,992
				Hourly	\$23.03	\$23.03	\$23.03
				Annual	\$51,738	\$61,173	\$70,609
P2	4100	Police Officer	N	Monthly	\$4,311	\$5,098	\$5,884
				Hourly	\$24.87	\$29.41	\$33.95
				Annual	\$45,081	\$56,352	\$67,622
TCS	4100	Telecommunications Supervisor	N	Monthly	\$3,757	\$4,696	\$5,635
				Hourly	\$21.67	\$27.09	\$32.51
		Compliance & Accreditation Supervisor		Annual	\$57,002	\$64,834	\$72,666
P3	4100	Criminalist	N	Monthly	\$4,750	\$5,403	\$6,056
		Detective		Hourly	\$27.40	\$31.17	\$34.94
		Sergeant		Annual	\$70,282	\$78,223	\$86,165
P4	4100	Community Resource Officer	N	Monthly	\$5,857	\$6,519	\$7,180
				Hourly	\$33.79	\$37.61	\$41.43
		Lieutenant		Annual	\$81,708	\$89,242	\$96,776
P5	4100	Police Technical Support Supervisor	N	Monthly	\$6,809	\$7,437	\$8,065
				Hourly	\$39.28	\$42.90	\$46.53
P6	4000	Police Captain	E	Annual	\$96,094	\$103,044	\$109,994
				Monthly	\$8,008	\$8,587	\$9,166
				Hourly	\$46.20	\$49.54	\$52.88
P7	4000	Assistant Police Chief	E	Annual	\$99,938	\$111,967	\$123,997
				Monthly	\$6,095	\$7,009	\$7,924
				Hourly	\$48.05	\$53.83	\$59.61

INCENTIVE/CERTIFICATION PAY

SPECIALTY / CERTIFICATION	ELIGIBLE	MONTHLY
Bilingual Skill Pay (Spanish)	All Employees	\$30
Intermediate TCO Certification	Telecommunications Officers	\$30
Advanced TCO Certification	Telecommunications Officers/Supervisors	\$30
Master TCO Certification	Telecommunications Officers/Supervisors	\$30
Communications Training Officer Certification	Telecommunications Officers/Supervisors	\$50
Intermediate Firefighter Certificate	Fire Dept	\$30
Advanced Firefighter Certificate	Fire Dept	\$30
Instructor's Certificate	Fire Dept	\$30
Inspector's Certificate	Fire Dept	\$20
Arson Investigator Certificate	Fire Dept	\$100
EMT Intermediate	Fire Dept	\$120
EMT Paramedic	Fire Dept	\$280
Intermediate Peace Officer Certificate	Certified Police Officers	\$50 *
Advanced Peace Officer Certificate	Certified Police Officers	\$100 *
Master Peace Officer Certificate	Certified Police Officers	\$150 *
Instructor's Certificate	Certified Police Officers	\$50 *
Field Training Officer	Certified Police Officers	\$50 *
SWAT Certification	Certified Police Officers	\$100 *
Special Crimes Unit (SCU)	Certified Police Officers	\$150
* An Officer shall only receive Certification pay for the highest certificate earned		