

CITY OF EL CAMPO, TX

Fiscal Year
October 1, 2013 – September 30, 2014

Mayor, At Large

Richard Young

Mayor Pro-Tem,

Randy Collins

Council Members

- Steve Ward District 1
- Gloria Harris..... District 2
- Tommy Hitzfeld District 3
- Ed Erwin District 4
- Chase NielsenAt Large

Appointed Officials

- Mindi Snyder..... City Manager
- Ronny CollinsCity Attorney
- Irvin Foytik Municipal Court Judge

Division Directors

- Ben Altenhoff..... Director of EMS
- Chris Barbee..... Director of Community Services
- Clayton HarrisDirector of Public Works
- Courtney Sladek..... Director of Finance
- Jerry Lewis Director of Utilities
- Jimmy Nielsen..... Volunteer Fire Chief
- Terry Stanphill..... Chief of Police/Director of Public Safety
- Wayne PoppBuilding Official



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of El Campo
Texas**

For the Fiscal Year Beginning

October 1, 2012

Christopher P. Morrell

President

Jeffrey R. Egan

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of El Campo, Texas** for its annual budget for the fiscal year beginning **October 1, 2012**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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October 1, 2013

Honorable Mayor and Council:

We are pleased to present the Fiscal Year 2013-2014 Adopted Budget in accordance with City Charter requirements.

Cities have limited resources and therefore limited programs and services they can provide. This means that the fundamental choices we make drive the budget process. We are proud that we have maintained a financially sound organization and continue to look for ways to be more efficient and improve service accessibility such as the recently installed drive-through kiosk at City Hall and planning to revamp our website.

In developing the FY13-14 budget, we focused on the goals and objectives for the City of El Campo. Department heads were asked to assess the needs, goals and achievements of each Department. This document is a result of those efforts. In an attempt to budget for results, we have included departmental goals, and long-range planning.

For the past several years, the City has initiated and completed many public improvements and maintained adequate resources to provide a wide variety of services for the citizens. The challenge of maintaining the quality of life in the City continues to be a top priority as well as focusing on our infrastructure needs now and for the future such as planning for the I-69 Corridor improvements.

The City has made a significant investment in the employees and continues to try to motivate them to provide excellent customer service. As our main expenditure, personnel is what drives our service level and the more that we can do to create a unified team, the more that we can do to provide service at the level that our citizens deserve.

As we have reached the later years in the Comprehensive Plan that was prepared as the 2020 Vision, we will begin to look at updating that for the future course that this community should take. The major concern over the next 3-5 years will be our ability or inability to properly fund upkeep and maintenance of our infrastructure and City facilities at a time when limited funds are available, while trying to fund our basic services.

The area that we are now exploring is cooperative efforts with our school district and what we can do to partner to assist in reaching the youth of our community. We have started that process with one joint meeting and plan to continue that process and look at ways that we can share resources. The City must continue to work with its partners, notably the City Development Corporation, Wharton County, the School District and EC Chamber and Non-Profit Organizations to move the community forward and make the Mission Statement a reality for El Campo. We need to collaborate to ensure that we are providing the best services that we can for the entire community and not duplicating efforts but rather assisting each other where we can make a difference for the greater good of the community.

The focus has been to explore doing more with what funds are available without considering a tax increase. Extreme conservatism has allowed the City to build reserves to be utilized for one-time purchases and that practice is continued. The economy has continued to be in a slow growth mode and that is reflected. Additionally, we are avoiding short-term thinking. The City has included in this budget, the 5 year capital plan, and now includes effects on the operating budget.

Achievements in FY12-13:

The following were goals of the FY12-13 Adopted Budget: focus on economic development, increase housing diversity, continue to work on personnel development and to work towards development of a Park on the West Side of town.

Housing Diversification

The City approved the plat for El Campo Village, a low to moderate income housing development in June. The City has seen 7 housing starts in the last fiscal year, with values ranging from \$85,000 to \$500,000. The median value of a new house was \$239,205.

The City will continue to focus on housing diversification in the upcoming fiscal year through programs such as residential developer's rebates and infrastructure improvements (strip paving).

Personnel Development

The FY13 Adopted budget included merit based increases for all positions or any additional personnel at 2.0%, as the City continued its performance review system that is consistent for employees, rewards achievements and recognizes longevity, education and other factors.

In FY13 the City required contribution by the employees in the health insurance program of 10%. In FY14 employees will pay up to 10%, with up to a 5% credit for meeting nicotine free guidelines. If the employee meets the requirement, the City will pay 95% of the premium, if not the City will pay 90% of the premium. In April 2013, almost all employees participated in biometric screenings. These results, with as needed health coaches, were provided to the employees for free.

West Loop Park

A park on the west side of town is becoming a reality. El Campo Little League is developing acreage identified on the west side of town for fields.

The City has been involved through the planning process for the Master Plan of the West Loop Park and by providing the infrastructure for the park by participating with the dirt work, water and sewer lines and roadways and parking areas that will serve both the Youth Sports Complex for Little League and the High School and also the West Loop Park.

Additional Infrastructure Projects

The City focused on aging infrastructure in the FY13 Adopted Budget and included funding for the following replacement program(s)/equipment:

- seal coating program,
- main replacements,
- vehicles (3 units for Patrol, and two trucks for Water/Sewer) replacements,

- portable radios replacement,
- street sweeper replacement,
- mower replacement,
- replacement of stairs to slide at the Aquatic Center,
- matching funds of \$70,000 for \$350,000 CDBG funded Sewer Main Replacement

The City also developed new programs to improve service delivery, including:

- drive-through kiosk for utility payments,
- generators for the Monseratte Water Plant and Wastewater Treatment Plant,
- energy conservation for water and sewer and city facilities, and
- a single stream recycling compactor located at the County Annex.

El Campo, the next five years, goals for FY13-14 and beyond:

In 2011, the City hosted its first annual Strategic Planning retreat with Council and the management staff. Several priorities were identified in the retreat. Listed below are goals and short and long term objectives. Also included are budget action items that address these goals and objectives.

1. **Housing Diversity:** The City continues to meet with developers and offer residential developers incentives in an effort to diversity housing. The following are action items associated with this goal, from the City's Strategic Plan:
 - ❖ **Workforce Housing** - The City includes housing in its abatement policy, which can serve to encourage new development, particularly for higher end homes, where the abatement means more savings. This policy will be reviewed to ensure it is in line with current City goals. The City will also consider reviewing its subdivision and zoning ordinances to ensure they allow for a variety of home types to be built.
2. **Personnel Development:** In FY14, the City will take several steps to focus on its most valuable resources, the human infrastructure, City employees. Included in the FY14 Adopted Budget is a 2% merit-based increase effective January 2014, and a TMRS contribution increase from 5% to 6% and a one percent wage adjustment to off-set the contribution increase.
3. The West Loop Park will remain a priority in FY14.
4. **Transportation:** This has been a focus lately with the updating of the I-69 priorities and with the preliminary engineering on the frontage road project along Hwy 59. The timing is good to look at this type of project due to low borrowing rates at this time and also lower construction pricing as the economy has not returned to a full robust one that we saw a few years back. TxDOT has made it clear that communities that move forward with projects initially on the preliminary design and environmental will be the first to receive construction dollars for projects. This is very closely tied to Economic Development since the appeal to new businesses will be enhanced. Also the need for the East Loop was reiterated since an increase on Hwy 59 traffic and the possibility that traffic will use that as an alternate to head North is very probable and that opens up that land for development. It also takes some of the pressure off of Wharton Street which is a TxDOT road that they refuse to address as a priority. Since school bussing was discontinued last year, the request for sidewalks has been one that has been heard. Traffic Experts express great concern over communities that don't do a lot of community planning

before entering into a major project and then finding out that the sidewalks are not used. The issue of maintenance is a big one. A vital key to success is meeting with the School District and the public to create a plan that has community buy-in and then look for ways to fund this program through grant opportunities.

5. Drainage: Many studies have been done and the cost factor has prohibited much progress in this area due to lack of available funds. The current FEMA/SRL grant has been funded and is currently moving forward. The drainage issues in the Town & Country area have been identified in previous drainage studies and will require major infrastructure improvements. That is a priority that Staff is addressing and a current plan is in the works to address it.
6. City Properties & Infrastructure: The final area that is a key issue is the appearance of city facilities and in particular the Public Works Facility and the land that was purchased to allow growth. This property is located on Business 59(E. Jackson St.) and has been cleaned up and we have continued to focus on the appearance of our main business corridors and entrances. Directional signs on Business 59 at the approaches to the entrance to Highway 59 will be pursued with the direction of TxDOT.

Budget Highlights

The following is a summary of the FY14 Adopted Budget, FY13 Amended Budget, FY13 Adopted Budget and the FY12 Amended Budget. One of the significant changes to the budget is the General Government CIP and Utility CIP Funds to account for capital projects

Fund	FY12 Amended Budget	FY13 Adopted Budget	FY13 Amended Budget	FY14 Adopted Budget
General Fund	7,596,205	7,982,530	8,256,042	8,571,390
Court Technology Fund	10,500	10,500	10,500	10,000
Court Security Fund	20,000	15,000	15,000	6,810
Hotel/Motel Fund	84,000	100,000	100,000	125,000
PEG Fund	14,270			
TRZ Fund				28,940
Debt Service Fund	1,071,260	832,950	858,842	939,770
Police Seizure Fund	5,500	5,350	5,350	5,230
Water and Sewer Fund	3,230,300	3,346,190	3,410,590	3,433,330
Solid Waste Fund	1,625,000	1,652,000	1,652,000	1,700,000
EMS Fund	1,138,429	1,203,140	1,362,915	1,303,390
Information Tech. Fund	120,195	114,510	121,110	156,000
Fleet Replacement		149,260	149,260	109,000
Health Insurance Fund	1,125,350	1,115,350	1,115,350	917,000
General Govt CIP Fund				400,650
Utility CIP Fund				946,070
Total	\$16,041,009	\$16,526,780	\$17,056,959	\$18,652.580

General Fund

The General Fund expenditures are budgeted at \$8,571,390 and above the \$8,256,042 FY13 Amended Budget by \$315,348 primarily because of sales tax and increased capital. Property values increased slightly from the prior year and the City was able to adopt the effective tax rate allowing us to hold the revenue steady.

Included in the Adopted Budget: is a 2.0% merit increase, increased contribution to TMRS, vehicles and equipment. Included in the Adopted Budget is \$109,000 for two Patrol Units, one Detective unit and one truck for Streets. Also included is \$9,000 for reimbursement of training for three new recruits for the Volunteer Fire Department, \$15,000 for contract labor associated with GIS, \$5,000 for street construction and \$10,000 for waxing of the Civic Center floors. Finally, \$4,940 is included for a pool sweeper, \$7,690 for Pulsar and \$5,000 for security cameras for the Aquatic Center.

Water and Sewer Fund

This Fund has grown from \$3,410,590 in FY13 to \$3,433,330 in FY14. This is a combination of an increase for merit increases, and TMRS. This also includes an additional \$35,000 for meter replacements.

The Adopted budget includes water and sewer rate changes in accordance with the recently completed rate study.

Adopted **water** rate, with the base rate changing for the first 3,000 gallons:

Residents – base rate changes from \$10.15 to \$10.65

Commercial and Schools – base rate changes from \$10.15 to \$10.86

	FY13 Adopted Rate (per 1,000 after 3,000 gallons)	FY14 Adopted Rate (per 1,000 after 3,000 gallons)
Residents	\$2.01	\$2.11
Commercial	\$2.05	\$2.19
Schools	\$3.22	\$3.22

Adopted sewer rate, with the base remaining at \$12.15 for residents, and for commercial/schools changing to \$13.00 for the first 3,000 gallons.

	FY13 Adopted Rate (per 1,000 after 3,000 gallons)	FY14 Adopted Rate (per 1,000 after 3,000 gallons)
Residents	\$4.13	\$4.13
Commercial	\$3.21	\$3.43
Schools	\$4.22	\$4.22

There is not a Adopted sewer increase for residents.

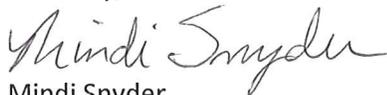
The City partnered with Progressive to bring single-stream recycling to our citizens. In place, at the County Annex, is the single stream recycling bin allowing citizens to recycle without sorting. This is extremely popular with our residents.

Conclusion

This budget includes a fiscally conservative approach to evaluating the overall expenditures of the City. The Department Heads have spent a considerable amount of time in preparing this budget and in reviewing the details with the Finance staff and City Manager. In addition to dealing with the upcoming operating budget, they were asked to look into the future and submit their capital needs for the next five years. We came together as a team and ranked the capital priorities and that has been included in the Capital Improvement Program. For FY14, the City established two capital funds to track capital projects.

I owe a huge amount of thanks to our Department Heads who have worked with me to prepare this budget and to address the ways that we can operate more efficiently and serve the citizens better. Lastly, it is no small task to pull all of this information together and a special note of thanks goes to our Finance Staff for their efforts.

Sincerely,



Mindi Snyder
City Manager

**CITY OF EL CAMPO
2013-2014 BUDGET
EXECUTIVE SUMMARY**

The following is a summary of key elements included in the Fiscal Year 2013-2014 Adopted Budget for the City of El Campo. The 2014 fiscal year begins October 1, 2013 and ends September 30, 2014.

The budget document is intended to provide decision makers with a better view of the City's resources and their utilization to accomplish the policy direction of the City Council. The intent is also to demonstrate the City's near term commitments and to meet the financial policies Adopted by the City Council. The document is also designed to show citizens the services being provided and their associated costs.

The following is a summary of the FY14 Adopted Budget, FY13 Amended Budget, FY13 Adopted Budget and the FY12 Adopted Budget.

FY14 Adopted Net Budget Summary

Fund	FY12 Amended Budget	FY13 Adopted Budget	FY13 Amended Budget	FY14 Adopted Budget
General Fund	\$7,596,205	\$7,982,530	\$8,256,042	\$8,571,390
Court Technology Fund	10,500	10,500	10,500	10,000
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General Gov't CIP				400,650
Utility CIP				946,070
Total	\$16,041,009	\$16,526,780	\$17,056,959	\$18,652,580

Budget Basis

The budgets for the Governmental Funds (General Fund, Court Technology Fund, Hotel/Motel Fund, Debt Service Fund and Police Seizure Fund) are prepared on the modified accrual basis of accounting. Using this accounting method revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The budgets

for the Enterprise Funds (Water and Sewer, Solid Waste, EMS Fund) are budgeted using a cash basis of accounting, in which transactions are only recognized when cash changes hands. The budgets for the Internal Service Funds (Information Technology, Fleet Replacement and Health Insurance also utilize the modified accrual basis of budgeting and accounting.)

The City organization is composed of various departments or general service areas. Routine budget controls are exercised within activity centers at the category level (groupings of accounting objects into the items: personnel, supplies, maintenance, services, and capital). On an annual basis, fiscal control is at the Department level in the General Fund and Water and Sewer Fund and at the fund level for other funds.

Budgetary Management

The budget process begins early in the calendar year with the Finance staff preparing salary and benefit information. The process continues through early summer as departments prepare their budget requests. Budget requests are analyzed and reviewed, and the City Manager's Adopted Budget is developed using current levels of service.

A detailed review of departmental submissions is conducted to ensure that requests are complete and within the guidelines of the City Manager. The Finance Division prepares and provides budget estimates to all departments for many costs including salaries and benefits, utilities, and other costs. All other costs are held at the FY13 level. The base or target budgets prepared by departments are designed to provide the resources needed to maintain current service levels. Budgets submitted by departments are reviewed to make sure they include only those things necessary to maintain existing levels of service.

Vacant positions in the City were also reviewed in the budget process.

Fiscal and Budgetary Policies

Each year as part of the budget process, the Fiscal and Budgetary Policies will be reviewed. These policies are included as *Appendix G* in this document. These policies serve as the framework for preparing the budget as well as for the financial management of the City.

Key Areas of Emphasis

The following sections highlight some of the key factors used in the preparation of the FY14 Adopted Budget. These include a summary of the City's key economic indicators and the financial forecast.

El Campo's population and economy remain stable to slightly increasing. This growth has a direct impact on the resources available to the City to provide services to the community. Indicators of economic activity include population increases, new businesses, building activity, decreased unemployment rate, an increase in ad valorem tax revenues, and sales tax revenues.

The City of El Campo has not experienced some of the economic downturn faced by other areas in Texas and the nation. Part of this is due to the fact that the major influence on the local economy continues to be agricultural activity and more recently due to the Eagleford Shale activity which has brought a lot of business to town.

The pace of new development has picked up over the last several years. Other economic indicators continue to demonstrate a stable and strengthening local economy.

1. Building Permits and Development —Single-family residential construction increased significantly. Through June 2013, 7 single-family permits were issued. For the same period of 2012, 10 single-family residential permits were issued. From October through July 2013, the City issued permits with a value of \$7,298,395. For the same period in 2012, \$1,505,496 was permitted.

Commercial construction also picked up in El Campo. Through the first nine months of 2013, \$4,823,456 in new construction was permitted compared to \$1,158,000 through the same period of 2012.

2. Unemployment Rate--Wharton County has maintained an unemployment rate of 5.9%, which is 1.2% below the national average of 7.1%.

3. Sales Tax Revenues-- The sales tax is the second single revenue source for the City's General Fund, accounting for approximately 41% of General Fund revenues. This is one reason why a fiscally conservative approach is taken to estimate future sales tax revenues. Sales tax revenues are projected to remain stable from the FY13 year-end estimate.

4. Total Utility Revenues--Utility revenues continue to increase from year to year. Changes in revenues have been affected by rate changes, and weather conditions. Economic and fiscal indicators demonstrate that the local economy has shown moderate and sustained growth.

Revenue growth appears equal to the costs of maintaining the current service levels throughout the City; however the margin is much smaller than in prior years. Staff continues to monitor various indicators of economic and fiscal health of the community. Monitoring is also done in order to better respond to economic conditions that may indicate a weakening in the local economy. Any such weakening could adversely affect the fiscal health of the City. If the economy does have an adverse effect on the City's fiscal health, choices on revenues and expenditures will have to be made to address the impact. This approach is important to ensure that any slow down in growth, or change in economic conditions does not adversely affect the financial position of the City.

Personnel

As a service providing organization, salaries and benefits account for the largest percentage of operating expenses. El Campo is similar to other cities in this respect. Human resources are also one of the primary assets of the City. Personnel expenditures account for approximately 45% of total City operating and maintenance expenditures. The Adopted budget includes 108.5 full time equivalent positions.

Highlights of the personnel section of the Adopted FY14 Budget:

- 2.0% merit-based increase for employees effective January 1, 2014
- Increase in TMRS from 5% to 6% employee contribution and 1% increase effective January 1, 2014
- Market adjustments for Communications (10%) and Police (varying percentages) effective October 1, 2013
- No new positions are Adopted. There are Adopted reclassifications:
 - Elimination of a full-time position in Streets, replaced by two seasonal workers.
- 10% increase in health insurance premiums

2013-2014 BUDGET BUDGET SUMMARY
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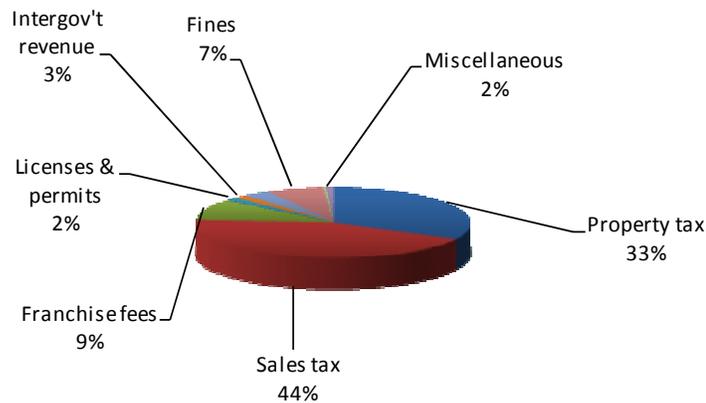
GENERAL FUND

The General Fund is the chief operating fund of the City. The General Fund is a constitutional fund and is utilized to account for all City revenues and expenditures except those, which are required to be classed in other constitutional funds. Included in this fund is: public safety, general government, public works and parks and recreation. The General Fund utilizes tax revenues, fines and forfeitures, charges for services, licenses and permits, intergovernmental revenue and investment income to fund these services. This fund functions as a governmental fund, which is accounted for using a modified accrual basis of accounting.

Revenues

The General Fund revenues and transfers are projected at \$8,571,390. This is a \$117,411 decrease from the previous fiscal year's estimate for year end.

FY14 Proposed General Fund Revenues



Taxes

Advalorem tax, or property tax, is estimated at \$2,656,220 for FY14, which equates to the previous year.

Sales tax is the City's largest revenue source for the General Fund. This revenue was budgeted conservatively due to volatility with plans to use on one time items when surplus occurs.

Franchise fees are the General Fund's third largest revenue source and are projected to increase in FY14. Franchise fees are estimated to be \$749,580 for FY14, up \$12,449 or 1.69%. Finally, alcoholic beverage taxes also remained stable at \$11,500, nearly equivalent to the FY13 year end estimate.

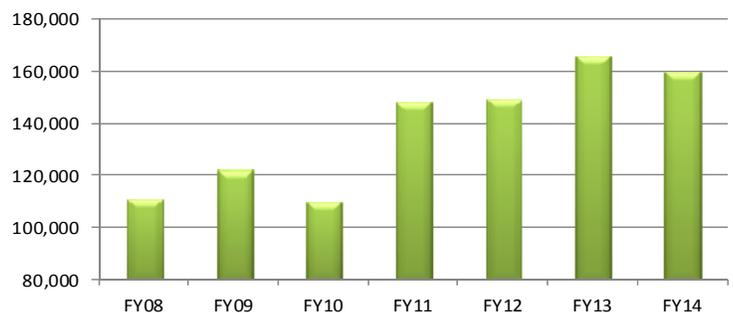
Licenses and Permits

Licenses and permits are expected to remain constant in FY14. Licenses and permits are budgeted at \$114,790, which is an increase from the previous fiscal year due to anticipated new construction in recently annexed area.

Intergovernmental Revenue

This source of revenue comes from the El Campo Independent School District for two School Resource Officers. This revenue source saw a slight increase.

Aquatic Center Revenues FY08-FY14



Charges for Services

Revenues in this category include: civic center fees, animal shelter fees, mowing fees, recreational fees, aquatic center fees and burglar alarm fees. This revenue category has seen increases for the last ten years, primarily because of aquatic center revenues. In the coming fiscal year, revenues are expected to be \$262,110. This is \$4,570 or 1.77% higher than FY13. This revenue source makes up 3.26% of total General Fund revenues.

Penalties, Fines and Forfeiture

Penalties, fines and forfeitures comprise the General Fund's fourth largest revenue source. This revenue source is expected to be at \$544,620.

Interest and Miscellaneous

The final revenue categories in the General Fund are interest, transfers and miscellaneous. Investment interest is budgeted at \$25,000 for FY14.

Miscellaneous revenues only constitute \$76,390 of the General Fund revenues. Included in this category are: sale of fixed assets, building leases, culvert revenue, gas and oil revenue.

Transfers

Transfers total \$519,600 and include transfers from the Hotel/Motel Fund, the Court Security Fund, the Solid Waste Fund, the EMS Fund and the Water and Sewer Fund.

Expenditures and Transfers

The General Fund expenditures and transfers are budgeted at \$8,571,390. This is a 3.82%, or \$315,598 increase from the previous fiscal year.

General Fund expenditures include: multi-departmental and non-departmental, general government, public safety, public works and community services.

The largest General Fund expenditure is public safety, with a total budget of \$3,319,780, an increase of \$148,480 or 4.68%. Public safety consists of: Police, Communications and Fire, Fire Marshal and Emergency Management. The expense increased primarily due to wage adjustments in the Police Division and Communications Division.

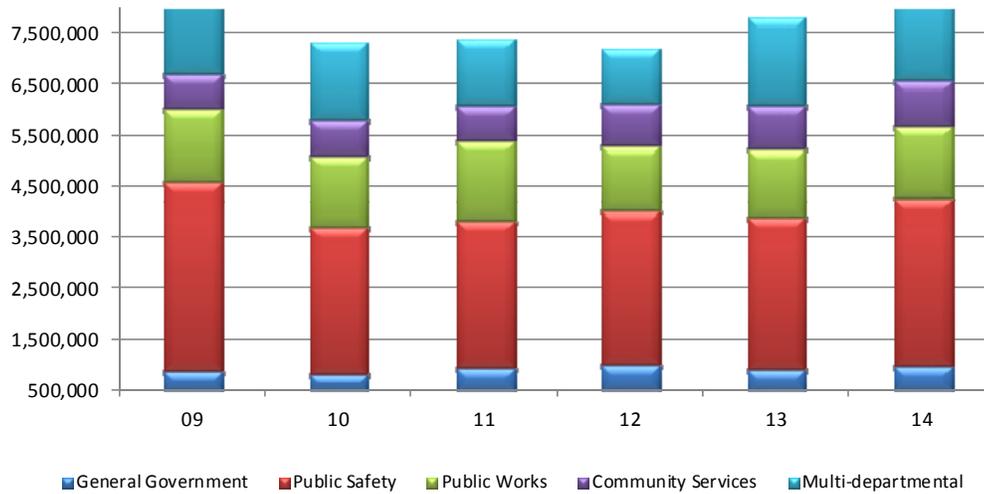
Public Works comprises the second largest category. Total expenditures budgeted for FY14 is \$1,445,080. Public Works includes: Public Works Administration, Streets and Vehicle Maintenance.

The third largest category is General Government. For FY14, \$988,080, a 5.16% increase or \$48,450. The budget includes Mayor and Council, Administration, Finance, Municipal Court, and Inspections.

Community Services is the fourth largest expenditure in the General Fund. For FY14, \$891,750 is budgeted for Community Services Administration, Parks and Recreation, the Civic Center and the Aquatic Center.

Finally, Multi-Departmental expenditures and transfers (Non-Departmental) round out the General Fund, totaling \$224,450 and \$1,702,250, respectively. Included in these expenditures are: property insurance, audit, attorney fees, and transfers to the Health Insurance Fund, the Information Technology Fund and the Capital Project Fund.

General Fund Expenditures



Categorical breakout of General Fund Expenditures

Personnel Services

The largest categorical expense in the General Fund is personnel services. Personnel services are projected to increase 5.89% from the previous fiscal year. This increase is attributable to a 2.0% merit based increase in January, as well as a TMRS increase from 5% to 6% and the associated wage adjustment (1%), as well as market adjustments to the Police Divisions.

Other Services

Other services is the second largest category in the General Fund and are expenses related to contracted services including engineering, legal fees, payments to appraisal district and payments to the outside agencies. This category has increased 13.4% or \$263,950 from the previous fiscal year. This line item has increased largely because of payments to the City Development Corporation for a projected increase in sales tax (from the previous amended budget).

Operational Expense

Operational expense is the third largest category in the General Fund and includes: insurance, communications, training and travel, electricity, natural gas, dues and subscriptions, and other maintenance costs. This category is projected to increase \$21,290 or 3.35%.

Supplies

Supplies include office supplies, uniforms, gas and oil, minor equipment and various other supplies. This category is up 1.90% from FY13, from projected increases in gas and oil and increases in uniforms.

Repairs and maintenance

Repairs and maintenance expenditures are budgeted with a 2.05% increase.

Fund Balance

It is the policy of the City to maintain an undesignated fund balance at a minimum of 90 days of current year budgeted expenditures. The City continues to meet this requirement. The policy also states that undesignated funds will be allowed to accumulate for capital projects. In FY13, funds were used for capital projects. In FY13, funds were used to support capital projects. It is anticipated that these funds will be used to fund capital projects as presented in the Capital Expense Section.

COURT TECHNOLOGY FUND

In 1999, the State Legislature authorized a Court Technology Fee for Municipal Court fines. Those who pay tickets at El Campo Municipal Court contribute to this fee. This fee can be used to fund technology projects for Municipal Court. Projects can include enhancements and improvements to the Municipal Court computer systems and other improvements that involve technology.

Revenues

The Court Technology Fund revenues are projected at \$10,000. Funds match the FY13 year end levels.

Expenditures

The total budgeted expenditures are \$10,000. Expenditures include: software support \$6,810, minor equipment \$2,690, and technology expenditures \$500.

Fund Balance

Funds in the Court Technology Fund have been steadily expended on technological purchases for the court, including software to enable online payments of citations, and this fund will not carry a fund balance in FY14.

COURT SECURITY FUND

In 1999, the State Legislature authorized a Court Security Fee for Municipal Court fines. This fee is paid by those who pay tickets at El Campo Municipal Court.

Revenues

The Court Security Fund revenues are projected at \$6,810. This mirrors the FY13 Year End estimate.

Expenditures and Transfers

Included in the Adopted Budget is \$6,810 for minor equipment, including replacement of security equipment.

Fund Balance

The Court Security Fund will not carry a fund balance.

HOTEL/MOTEL FUND

The Hotel/Motel Fund is supported through Hotel/Motel taxes, a tax authorized under state statute. This tax allows the City to collect up to 7% on rental income of hotels and motels within the City limits. The use of funds derived from the Hotel/Motel Fund can only be spent if the following two part test is met: 1. Every expenditure must directly enhance and promote tourism and the convention and hotel industry. 2. Every expenditure must fit into statutorily provided categories for expenditures of local hotel/motel tax revenues.

Revenues

Hotel/Motel tax revenues are projected at \$125,000, budgeted less than the FY12 Actual and the FY13 Year End Estimate.

Expenditures and Transfers

Hotel/Motel funds are used for two purposes: a payment to the Chamber of Commerce, in the amount of \$31,070. The Chamber provides information on developing the visitor industry in El Campo and a transfer for Civic Center operations, in the amount of \$93,930.

Fund Balance

The Hotel/Motel Fund does not carry a fund balance.

TRZ FUND

The TRZ fund is used to account for ad valorem tax dollars and expenses associated with the identified TRZ territory established by Council. Funds are acquired through increases in property values, which are collected in the fund and then used for designated projects. For this fund, the City will utilize the funds for projects related to transportation improvement, including engineering, design and construction of roads in the zone.

Revenues

Revenues are projected to total \$28,940, of which \$13,180 is City taxes and \$15,760 is County taxes. All revenue will be used for the designated projects.

Expenditures

All funds will be used towards construction in the TRZ area.

Fund Balance

Fiscal Year 2014 is the first year of this fund and the fund is not projected to carry a balance into FY15. Should funds carry-over, funds will be used for appropriate construction costs with transportation projects in the TARZ zone.

DEBT SERVICE FUND

The Debt Service fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs. The interest and sinking amount is calculated on the annual debt requirement. This fund functions as a governmental fund, which is accounted for using a modified accrual basis of accounting.

Revenues and Transfers

The Debt Service Fund revenues and transfers are projected to total \$939,770. This is significantly less than the 2013 budgeted amount due to the refinancing of debt and payment structure.

Taxes

Ad Valorem tax, or property tax, is estimated at \$168,900 for FY14, which represents a -21.81% or -\$47,130 decrease from FY13 Amended Budget.

Miscellaneous

The second largest revenue source in the Debt Service Fund is miscellaneous. This revenue consists of payments from the City Development Corporation for debt issued in 1995. In 1995, the City issued \$1,400,000 in Certificates of Obligation, of which, \$200,000 was issued on behalf of the City Development Corporation. The City Development Corporation's payment for FY14 is \$18,640, which is \$210 less or 1.11% lower than FY13.

Interest

The final revenue source in this fund is interest. Interest is projected at \$250 for FY14, which matches the year end estimate for FY13.

Transfers

The Debt Service Fund, beginning in FY13, records all of the City's long-term debt obligations. As a result, debt supported by the Water and Sewer Fund will be expended out of the Debt Service Fund. A transfer in the amount of \$751,980 from the Water and Sewer Fund will be used for the debt associated with water and sewer projects.

Expenditures

The Debt Service Fund expenditures are projected at \$939,770. This is \$106,810 or a 12.82% increase from the previous fiscal year due to a recent issuance.

Debt Service expenses include: principal retirement, interest and fiscal charges, and fiscal agent fees.

The largest Debt Service Fund expense is principal retirement, with a total budget of \$570,000. Principal is still outstanding for the 2008 Certificates of Obligation, 2010 Certificates of Obligation and 2012 Certificates of Obligation and the 2013 General Obligation Bond.

Interest payments are the second largest category in the Debt Service Fund, totaling \$367,270.

Finally, fiscal agent fees are the last category in the Debt Service Fund. Fiscal agent fees are projected at \$2,500 for FY14.

Fund Balance

The Debt Service Fund well exceeds the policy minimum of a three month reserve. Funds were drawn down in FY12 in an effort to reduce excess fund balance through the retirements or pay-down of existing debt.

POLICE SEIZURE FUND

The Police Seizure Fund accounts for items received by the City through the Police Department as a result of criminal investigations. These funds are used for one time equipment and other purchases to assist in police activities.

Revenues

Revenues for the Police Seizure Fund are projected at \$5,230 for FY14, of which \$5,000 is from forfeitures and \$230 is interest.

Expenditures

Expenditures for the Police Seizure are budgeted at \$5,230 for minor equipment.

Fund Balance

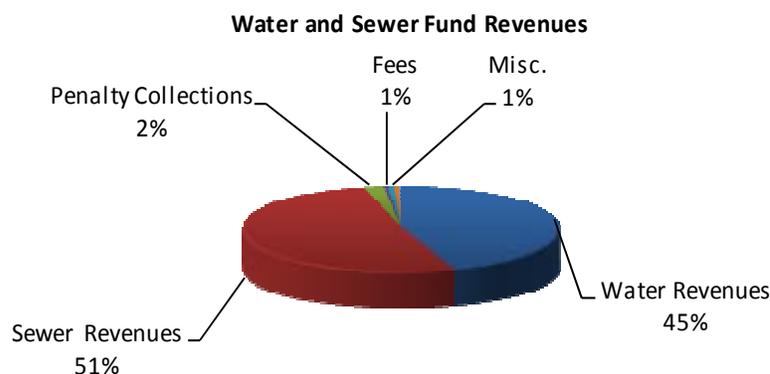
The Police Seizure Fund saw a gain in fund balance in FY12 primarily because of the large amount of forfeitures. FY13 also saw a gain, which is attributable to revenues exceeding expenditures. It is anticipated that the fund levels will remain the same in FY14.

WATER AND SEWER FUND

The Water and Sewer Fund records transactions relative to the provision of water and wastewater services to the residents of the City. The Water and Sewer Fund utilizes water and sewer revenues, penalties, tap fees, reinstatement fees, and interest to fund these services. This fund functions as an enterprise fund, which is accounted for using a cash basis of accounting.

Revenues and Transfers

The Water and Sewer revenues are projected at \$3,433,330 This is a 4.69%, or \$153,862 increase from the previous fiscal year. This increase is attributable to the new rate structure in FY14.



Water and Sewer Revenue

Sewer revenue is the largest revenue source in this fund and is estimated at \$1,754,020 for FY14, which is a 8.27% increase primarily because of the new rate structure (see budget message).

Water revenue is the second largest revenue source in this fund and is projected to be \$1,530,710 for FY14.

Penalty Collections

Penalty collections remain stable in the budget. The FY14 budget includes \$75,000 for penalties.

Interest

Investment interest in the Water and Sewer Fund significantly decreased in recent years because of the sluggish interest rates. Investment interest is budgeted at \$6,500 for FY14.

Taps, Fees and Miscellaneous

Taps, fees and miscellaneous revenues only constitute \$54,600 of the Water and Sewer Fund revenues. Included in this category are: water taps, sewer taps, reinstatement fees, returned check fees and equity returns.

Transfers

Transfers only constitute \$12, 500 (from the Solid Waste Fund) of the Water and Sewer Fund’s resources.

Expenditures and Transfers

The Water and Sewer expenditures and transfers are projected at \$3,433,330. This is a 4.69%, or \$153,660 increase from the previous fiscal year. This increase is attributable to the 2% merit-based adjustments and debt payments for debt issued in FY13.

Water and Sewer expenses include: administrative services, water production and distribution, wastewater collection, wastewater treatment and multi-departmental and non-departmental.

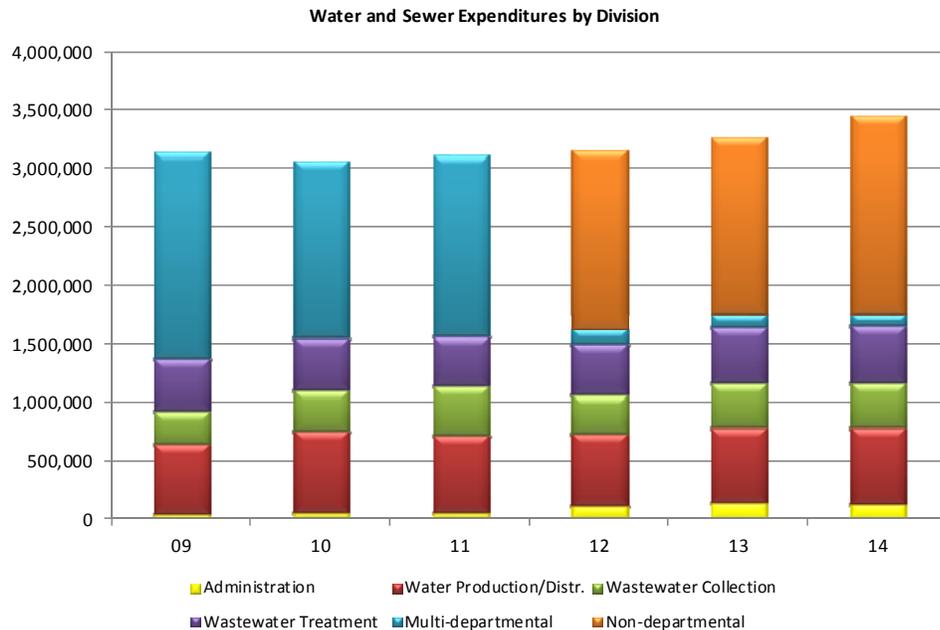
The largest Water and Sewer Fund expense is Water Production and Distribution. Total expenditures budgeted for FY14 are \$656,470. Greater detail regarding expense can be found in the department summary section.

The second largest division is Wastewater Treatment Plant. For FY14, \$483,690 is budget for plant operations.

The next largest division is Wastewater Collection. The FY14 budget is \$386,380.

Administration is the fourth largest expense in the Water and Sewer Fund. For FY14, \$106,600 is budgeted for the administrative and billing function of this Fund.

Finally, Multi-departmental and transfers (Non-Departmental) round out the Water and Sewer Fund, with a total budget of \$1,661,120. Included in these expenditures are: insurance payments, audit, professional services, bad debt, residential developer incentives, transfers to the General Fund, Health Insurance Fund, Information Technology Fund, Debt Service Fund and transfers for Capital Projects.



Categorical breakout of Water and Sewer Fund Expenditures

Personnel Services

The largest categorical expense in the Water and Sewer Fund is personnel services. Personnel services are projected to increase 0.30% over the previous fiscal year, remaining stable.

Other Services

Other services are expenses related to contracted services including leak study, engineering services, lab testing fees, assessment fees to the state, and miscellaneous services. This category is the second largest expenditure category in the Water Sewer Fund and has increased in FY14 due to the I&I study.

Operational Expense

Operational expense is the third largest category in the Water and Sewer Fund and includes: insurance, communications, training and travel, electricity, natural gas, dues and subscriptions, and other maintenance costs. This category is projected to decrease by 6.25% from the previous fiscal year.

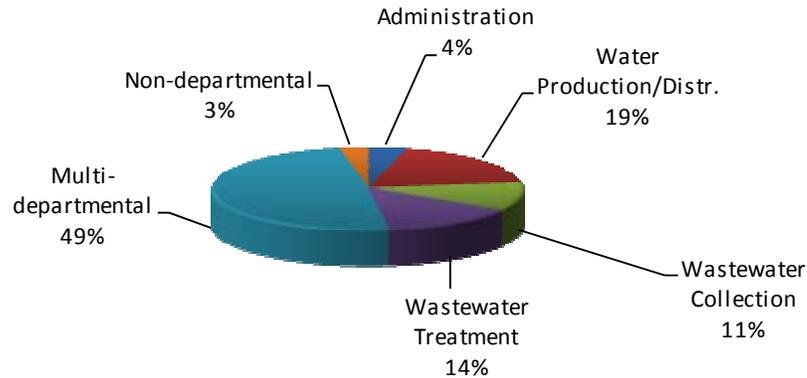
Repairs and maintenance

Repairs and maintenance expenditures are budgeted 18.82% increase because of additional funding to replace meters (\$35,700 more than FY13).

Supplies

The smallest categorical expense for the Water and Sewer Fund is supplies for FY14. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other supplies. This category is up 1.09%.

Water and Sewer Fund Expenditures



Retained Earnings

As mandated by policy, the Water and Sewer Fund carries a reserve of 90 days of current year’s expenditures. Additional funding is required to support the City’s capital plan in FY14 and some of these funds will come from Retained Earnings.

SOLID WASTE FUND

The Solid Waste Fund records transactions relative to the provision of sanitation services to the residents of the City. The Solid Waste utilizes sanitation revenues and interest to fund this service. This fund functions as an enterprise fund, which is accounted for using a cash basis of accounting.

Revenues

The Solid Waste Fund revenues are projected at \$1,700,000.

Garbage Service

Garbage service is estimated at \$1,575,000 for FY14, which remains stable from the FY13 year end estimate.

Billing Fees

The second largest revenue source in the Solid Waste Fund is billing fees. Billing fees are \$2.50 per month per account. These fees are transferred to the General and Water and Sewer Funds for administrative support for solid waste services for the City.

Expenditures and Transfers

The Solid Waste Fund expenditures are projected at \$1,700,000. Again, this is constant with the FY13 year-end estimate.

Garbage Contract

The majority of expenditures in this fund belong to garbage contracts. The City utilizes Progressive for garbage services; \$1,530,000 is budgeted for the FY14 fiscal year. This is a \$30,000 or 2.00% increase from the previous fiscal year because of the increase in customers due to recent annexations.

Transfers

Included in the FY14 Adopted Budget are transfers to both the General Fund, in the amount of \$122,000 and the Water and Sewer Fund, in the amount of \$12,500.

Retained Earnings

The Solid Waste Fund has nearly \$81,284 in retained earnings, funds which have carried over the last several fiscal years. Retained earnings decreased slightly in FY12 because of unanticipated operational expenses, but increased in FY13 and will remain constant in FY14.

EMS FUND

The EMS Fund records transactions relative to the provision of emergency medical services to the residents and visitors of the City. The EMS Fund utilizes ambulance revenues, interest and contributions from the Wharton County Emergency Services District #4 to fund this service. This fund functions as an enterprise fund, which is accounted for using a cash basis of accounting.

Revenues

The EMS Fund revenues are projected at \$1,303,390, nearly matching the FY13 Amended Budget.

Intergovernmental Revenue

Intergovernmental revenue is estimated at \$803,420 for FY14, the same as FY13. These funds are distributed to the City from the Wharton County Emergency Services District #4. The City contracts with the District to provide emergency medical service to residents and visitors of West Wharton County.

Billing Fees

The second largest revenue source in the EMS Fund is billing fees. The FY14 projection is \$489,970.

Expenditures and Transfers

The EMS Fund expenditures are projected at \$1,303,390. These expenditures are related to providing the day-to-day operations of the Emergency Medical Services Division.

Personnel Services

The largest categorical expense in the EMS Fund is personnel services. Personnel services are projected at \$887,130 for FY14 and include funds for a merit based increase of 2.0%, as well as certification pay.

Supplies

The next largest categorical expense for the EMS Fund is supplies for FY14. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other medical supplies.

Other Services

Other services are expenses related to collection agency fees and capital leases. The City contracts with a billing agency (collection agency) for ambulance billing, for FY14 \$25,000 is budgeted. The City also participates in a capital lease with Motorola for radio consoles; the payment for FY14 is \$7,270.

Operational Expense

Operational expense includes: communications, training and travel, electricity, natural gas, dues and subscriptions, and other maintenance costs.

Repairs and maintenance

The fifth largest category is repairs and maintenance expenditures are budgeted \$26,460 for janitorial services, building and grounds maintenance, vehicle maintenance and equipment maintenance.

Capital Expense

The final category is capital expenditures budgeted as \$55,000 for depreciation.

Transfers

Transfers are planned for FY14 at \$139,940 to the Health Insurance Fund, Information Technology Fund and General Fund.

Retained Earnings

The EMS Fund was established in FY12 and is slowly seeing retained earnings build. It is the intention of the City to build the Fund's reserve to meet the City policy of 90 days of current operating reserves.

INFORMATION TECHNOLOGY FUND

The Information Technology Fund is an internal service fund that provides computer maintenance and purchases within the City of El Campo. In an effort to standardize equipment and consolidate costs, this fund has been established for FY14. Transfers from both the General Fund of \$94,330, Utility Fund of \$52,010, Court Technology Fund of \$6,810 and EMS Fund of \$2,850 will be utilized for equipment purchases as well as any maintenance costs.

HEALTH INSURANCE FUND

The Health Insurance Fund is an internal service fund that manages the City's fully-insured health plan.

Fund Balance

The Health Insurance Fund was established in FY09 and ran a deficit in FY12 but in FY13 ran a surplus (due to low run-out claims from the previous year). It is anticipated that the Fund will carry a positive balance into FY14.

FLEET REPLACEMENT FUND

The Fleet Replacement Fund is an internal service fund that provides vehicle purchases within the City of El Campo. In an effort to standardize equipment and consolidate costs, this fund has been established for FY14. Transfers from both the General Fund of \$109,000 will provide for the purchase of three Police units and one truck for the Streets Division.

GENERAL GOVERNMENT CIP FUND

The General Government CIP Fund is used to manage capital improvement projects associated with General Funds, or Governmental Funds. Associated projects are outlined and described in the CIP Section of this document.

Revenue in this fund comes from a transfer from the General Fund, and total \$275,000 for FY14.

Planned projects for FY14 include: street seal coating (\$275,000), capital lease payments (\$97,650) and replacement of the decking at the Aquatic Center (\$28,000).

As savings occur in this fund, fund balance accrues. According the City's fiscal and budgetary policy statements, undesignated funds shall be allowed to accrue for capital projects. Fund balance in this fund will provide for future projects.

UTILITY CIP FUND

The Utility CIP Fund is a mirror of the General Government CIP Fund but utilizes Utility Funds for capital projects. Projects are outlined and discussed in detail in the CIP Section of this document.

Available funds come from transfers from the Utility Fund or bond proceeds for large-scale projects, such as Siemens project (or energy improvements).

As with the General Government CIP Fund, fund balance is accumulated through any savings with projects or transfers from the Utility Fund. As intended by the City's fiscal and budgetary policy statement, these funds will be used solely for capital projects approved by Council for the Utility Fund.

Conclusion

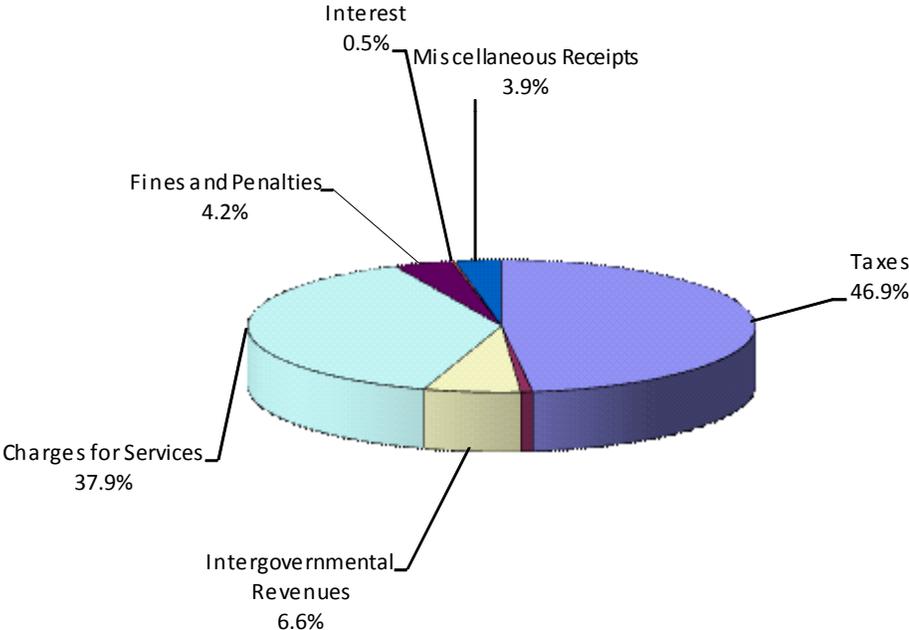
The previous discussion provides the reader with an overview of the Adopted FY 14 budget and key differences from the FY14 budget. The following sections of the budget provide a more detailed discussion of the Adopted Budget.

FY14 Adopted Budget Summary

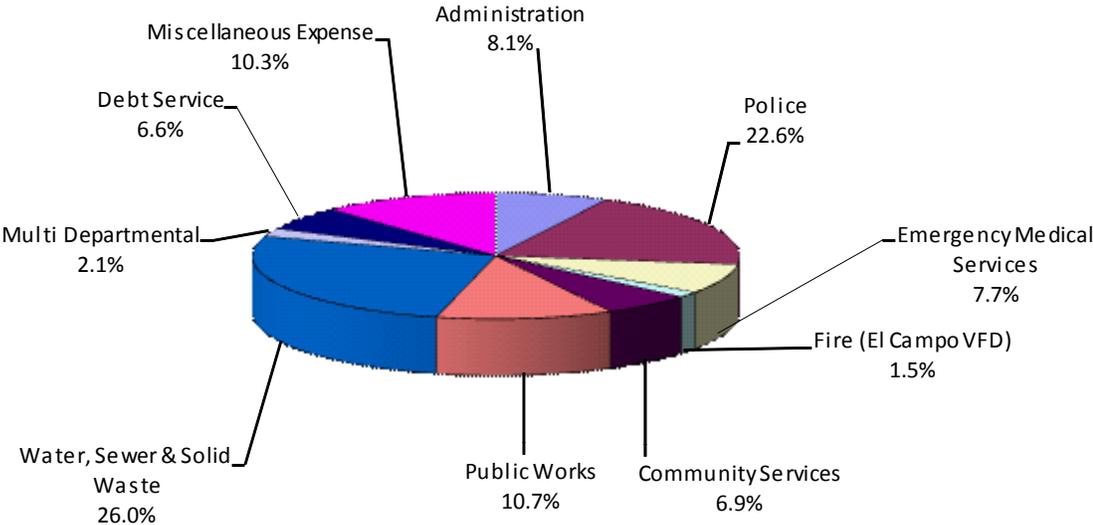
	FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
REVENUES				
Taxes	7,220,900	6,785,517	7,210,190	7,230,330
Permits and Licenses	100,726	84,480	104,530	114,790
Intergovernmental Revenues	904,801	966,458	960,858	924,810
Charges for Services	5,320,380	5,478,190	5,605,369	5,741,410
Fines and Penalties	643,185	577,370	591,140	566,650
Interest	36,350	62,880	27,408	31,760
Miscellaneous Receipts	614,927	800,754	779,185	444,930
Total Revenues	14,841,268	14,755,649	15,278,680	15,054,680
Transfers In	3,339,144	2,308,980	5,912,398	3,597,900
Total Other Sources	3,339,144	2,308,980	5,912,398	3,597,900
TOTAL RESOURCES	18,180,412	17,064,629	21,191,079	18,652,580
EXPENDITURES				
Administration	921,187	982,405	956,183	1,160,130
Police	2,729,913	2,911,970	2,796,441	3,062,970
Emergency Medical Services	986,083	1,211,395	1,148,550	1,190,690
Fire (El Campo VFD)	168,947	230,030	203,682	229,060
Community Services	980,003	885,700	1,828,769	919,750
Public Works	1,764,024	1,588,137	1,900,410	1,817,730
Water, Sewer & Solid Waste	3,124,394	3,206,460	5,413,717	4,047,610
Multi Departmental	280,474	296,480	266,371	331,050
Debt Service	1,235,022	858,842	767,530	939,770
Miscellaneous Expense	2,050,996	1,909,480	1,770,040	1,840,200
Total Expenditures	14,241,043	14,080,899	17,051,694	15,538,960
Transfers Out	3,531,935	2,976,060	4,215,864	3,113,620
Total Other Financing Uses	3,531,935	2,976,060	4,215,864	3,113,620
TOTAL EXPENSES	17,772,978	17,056,959	21,267,559	18,652,580

FY14 Revenue and Expenditure Graphs

FY14 Adopted Revenues



FY14 Adopted Expenditures



FY14 Overall Summary of Revenues, Expenditures and Changes in Fund Equity

	GOVERNMENTAL FUND TYPES						
	General Fund	Court Technology	Court Security	Hotel/Motel	TRZ	Debt Service	Police Seizure
BEGINNING BALANCE	\$5,309,559	\$10	\$0	\$0	\$0	\$220,283	\$98,436
REVENUES							
Taxes	6,907,490			125,000	28,940	168,900	
Permits and Licenses	114,790						
Intergovernmental Revenues	121,390						
Charges for Services	262,110						
Fines and Penalties	544,620	10,000	6,800				5,000
Interest	25,000		10			250	230
Miscellaneous Receipts	76,390					18,640	
Total Revenues	8,051,790	10,000	6,810	125,000	28,940	187,790	5,230
Transfers In	519,600					751,980	
Total Other Sources	519,600	0	0	0	0	751,980	0
TOTAL RESOURCES	8,571,390	10,000	6,810	125,000	28,940	939,770	5,230
OPERATING EXPENSES							
Personnel Services	4,848,600						
Supplies	481,070	3,190	6,810				5,230
Repair and Maintenance	389,030						
Operational Expense	656,760	6,810					
Other Services	493,680						
Miscellaneous				31,070			
Capital Outlay					28,940		
Debt Service						939,770	
Total Expenditures	6,869,140	10,000	6,810	31,070	28,940	939,770	5,230
Transfers Out	1,702,250			93,930			
Total Other Financing Uses	1,702,250	0	0	93,930	0	0	0
TOTAL EXPENSES	8,571,390	10,000	6,810	125,000	28,940	939,770	5,230
TOTAL ENDING BALANCE	5,309,559	10	0	0		220,283	98,436
Reserve for contingencies	1,717,285	0	0	0		0	0
Restricted balance	500,000	0	0	0		0	0
ENDING BALANCE	\$3,092,274	\$10	\$0	\$0	\$0	\$220,283	\$98,436

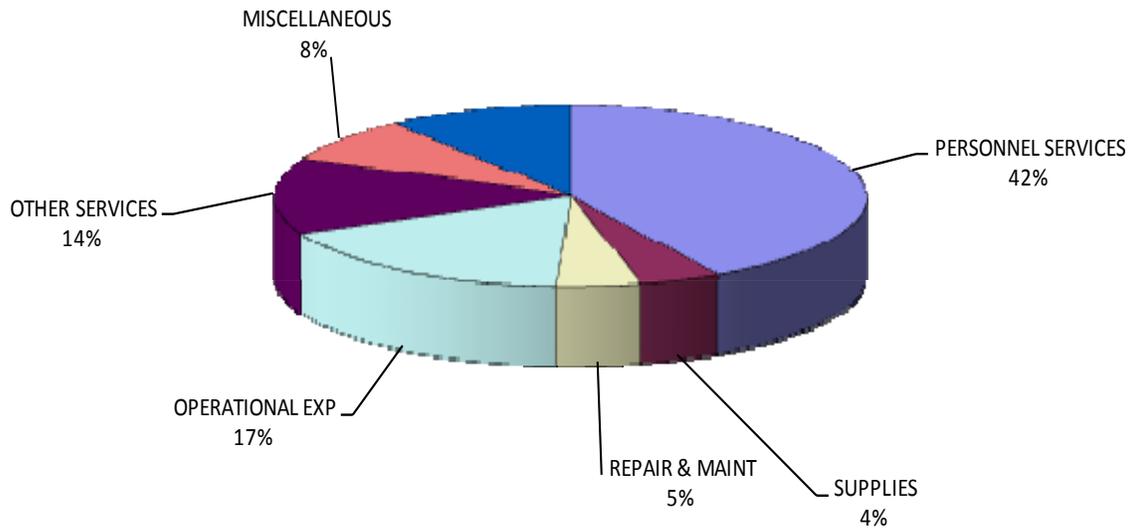
FY14 Overall Summary of Revenues, Expenditures and Changes in Fund Equity

PROPRIETARY FUND TYPES			INTERNAL SERVICE FUND TYPES			CAPITAL FUNDS		ALL FUNDS		
Water and Sewer	Solid Waste	EMS	Information Technology	Health Insurance	Fleet Replacement	General Government CIP	Utility CIP	2013-14 TOTALS	2012-13 TOTALS	2011-12 TOTALS
\$1,805,205	\$81,284	\$150,200	\$4,916	\$316,005	\$12,562	\$125,652	\$16,044	\$8,140,156	\$5,985,573	\$6,397,015
								7,230,330	7,210,190	7,220,900
		803,420						114,790	104,530	100,726
3,414,330	1,575,000	489,970						924,810	960,858	904,801
								5,741,410	5,605,369	5,320,380
								566,420	591,140	643,185
6,500								31,990	27,408	36,350
	125,000	10,000		214,900				444,930	779,185	614,927
3,420,830	1,700,000	1,303,390	0	214,900	0	0	0	15,054,680	15,278,680	14,841,269
12,500			156,000	702,100	109,000	400,650	946,070	3,597,900	5,912,398	2,520,267
12,500	0	0	156,000	702,100	109,000	400,650	946,070	3,597,900	5,912,398	2,520,267
3,433,330	1,700,000	1,303,390	156,000	917,000	109,000	400,650	946,070	18,652,580	21,191,078	17,361,536
726,170		892,300						6,467,070	5,988,825	5,708,635
74,360		107,630	1,000					679,290	623,865	582,343
257,060		26,460	40,000					712,550	630,059	586,075
438,440	1,575,000	40,790	75,000					2,792,800	2,617,739	2,545,721
276,180		34,000						803,860	1,139,997	1,065,650
		7,270		917,000				955,340	1,204,438	1,463,192
		55,000	40,000		109,000	400,650	946,070	1,579,660	4,079,241	1,054,407
								939,770	767,530	1,235,022
1,772,210	1,575,000	1,163,450	156,000	917,000	109,000	400,650	946,070	14,930,340	17,051,694	14,241,044
1,661,120	125,000	139,940						3,722,240	4,215,864	3,531,934
1,661,120	125,000	139,940	0	0	0	0	0	3,722,240	4,215,864	3,531,934
3,433,330	1,700,000	1,303,390	156,000	917,000	109,000	400,650	946,070	18,652,580	21,267,559	17,772,978
1,805,205	81,284	150,200	4,916	316,005	12,562	2	16,044	8,140,156	5,909,092	5,985,573
443,053	0	0	0	0	0	0	0	2,160,338	183,683	2,505,855
0	0	0	0	0	0	0	0	500,000	500,000	500,000
\$1,362,153	\$81,284	\$150,200	\$4,916	\$316,005	\$12,562	\$2	\$16,044	\$7,640,156	\$5,409,092	\$5,485,573

FY14 Adopted Summary of Expenditures by Category

	FY 12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
PERSONNEL SERVICES	\$5,708,635	\$6,109,920	\$5,988,825	\$6,482,320
SUPPLIES	582,343	694,760	623,865	686,100
REPAIR & MAINT	586,075	702,925	630,059	712,550
OPERATIONAL EXP	2,545,721	2,683,250	2,617,739	2,710,990
OTHER SERVICES	2,300,672	1,950,832	1,907,527	2,131,820
MISCELLANEOUS	1,463,192	1,388,680	1,204,439	1,235,520
CAPITAL OUTLAY	1,054,407	550,532	4,079,240	1,579,660
Total Expenditures	14,241,044	14,080,899	17,051,694	15,538,960
TRANSFERS	3,531,934	2,976,060	4,215,864	3,113,620
Total Other Financing Uses	3,531,934	2,976,060	4,215,864	3,113,620
TOTAL EXPENSES	17,772,978	17,056,959	21,267,559	18,652,580

FY14 Category Expense



Personnel Schedule

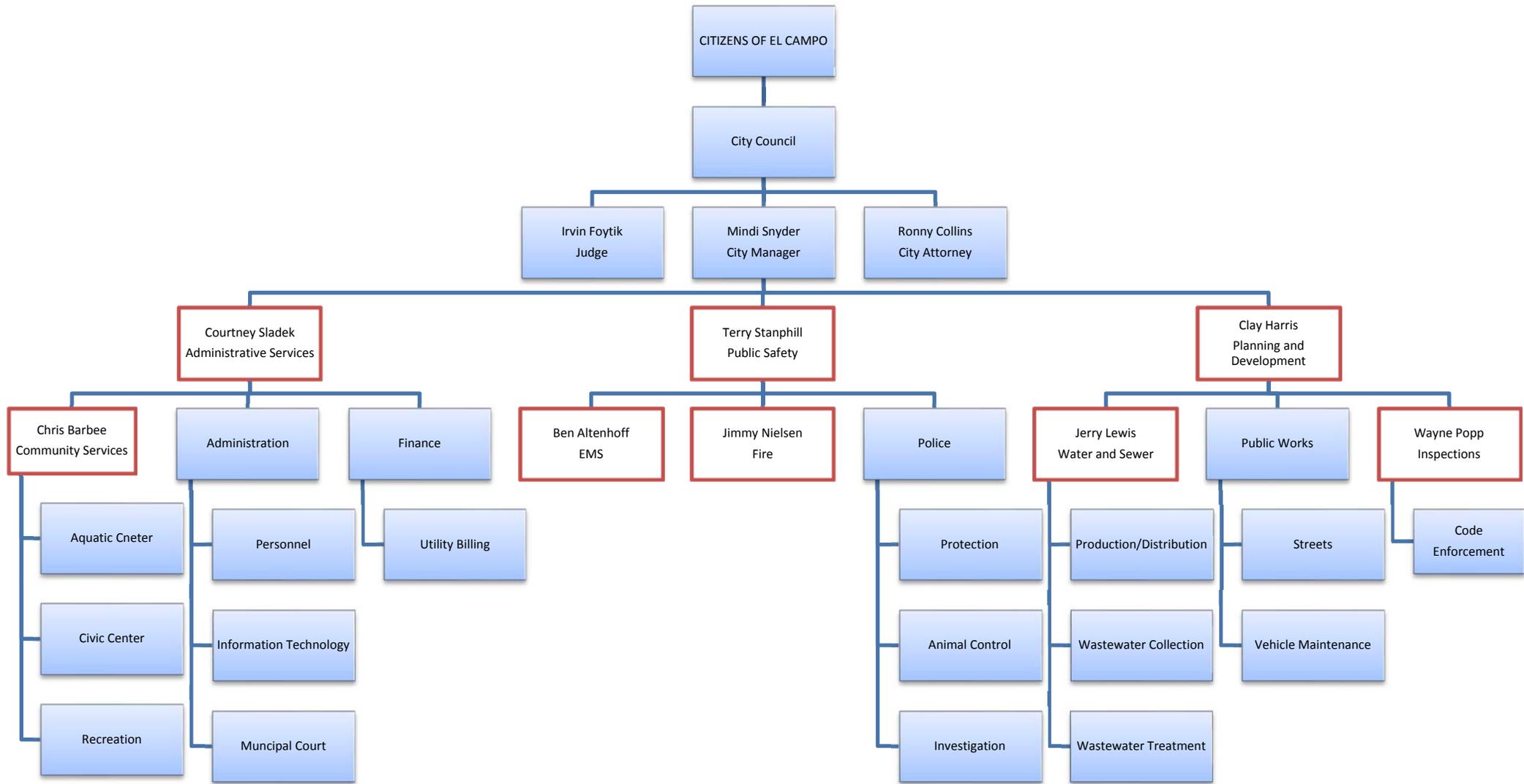
	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget
Administration						
City Manager	1	1	1	\$116,000	\$120,000	\$126,000
City Secretary	1	1	1	36,220	37,930	38,930
Total	2	2	2	\$152,220	\$157,930	\$164,930
Finance						
Finance Director	1	1	1	\$68,446	\$69,729	\$76,727
Senior Accountant	1	1	1	44,030	46,029	47,224
Accounts Payable Clerk	1	1	1	26,540	28,034	29,059
Human Resources Clerk	1	1	1	34,791	35,443	36,734
Total	4	4	4	\$173,807	\$179,235	\$189,745
Municipal Court						
Municipal Judge	1	1	1	\$22,790	\$23,776	\$24,390
Court Clerk/Associate Judge	1	1	1	35,750	47,057	49,124
Deputy Clerk	2	2	2	52,220	54,627	56,327
Total	4	4	4	\$110,760	\$125,460	\$129,841
Inspections						
Building Official	1	1	1	\$56,140	\$59,183	\$61,039
Building Inspector	1	1	1	38,500	40,600	41,872
Code Enforcement Officer	1	1	1	33,430	35,239	36,351
Permit Clerk	1	1	1	32,570	34,667	35,754
Total	4	4	4	\$160,640	\$169,689	\$175,016
General Government Total						
	14	14	14	\$597,427	\$632,314	\$659,532
Police						
Police Chief	1	1	1	\$80,240	\$82,243	\$84,299
Assistant Chief	1	1	1	64,834	66,050	69,828
Secretary	1	1	1	30,520	36,176	38,230
Administrative Records Clerk	1	1	0	33,790	35,921	0
Lieutenant	1	1	1	56,630	57,692	64,264
Detective	4	4	4	186,930	208,840	229,020
Sergeant	4	4	4	199,854	216,777	222,482
Corporal	4	4	4	168,750	182,753	194,782
Peace Officer	10	11	11	417,080	497,108	443,546
Evidence Technician	0	0	1	0	0	46,125
Community Service Officer - DARE	1	1	1	45,190	48,122	52,605
School Resource Officer	2	2	2	78,620	82,514	89,570
Jailer	1	1	1	34,400	36,404	39,361
Animal Control Officer	2	2	2	63,184	64,369	67,610
Animal Control Clerk	0	0.5	1	0	0	22,069
Total	33	34.5	35	\$1,460,022	\$1,614,969	\$1,663,790

Personnel Schedule

	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget
Communications						
Dispatcher	8	8	8	\$251,130	\$259,670	\$278,130
Total	8	8	8	\$251,130	\$259,670	\$278,130
Police Total	41	42.5	43	\$1,711,152	\$1,874,639	\$1,941,920
Fire Marshal						
Fire Marshal	0	0	0*	\$9,360	\$9,360	\$9,360
Total	0	0	0*	\$9,360	\$9,360	\$9,360
* serves as Building Inspector						
Fire Marshal Total	0	0	0*	\$9,360	\$9,360	\$9,360
Emergency Management						
Emergency Management Coordinator	0	0	0*	\$9,820	\$9,820	\$9,820
Total	0	0	0*	\$9,820	\$9,820	\$9,820
* serves as Assistant Police Chief						
Emergency Management Total	0	0	0*	\$9,820	\$9,820	\$9,820
Public Works Administration						
Public Works Director	1	1	1	\$65,771	\$67,004	\$74,550
Service Center Clerk	1	1	0	28,900	29,798	0
GIS Technician	0	0.5	0.5	0	35,500	31,200
Safety Coordinator	0	0	0*	0	3,000	3,075
Maintenance Worker	1	1.5	2.5	33,590	31,467	76,248
Total	3	4	4	\$128,261	\$166,769	\$185,073
* serves as Crew Chief in Utilities						
Streets						
Public Works Supervisor	0	1	1	45,427	46,279	49,889
Streets Foreman	1	1	1	37,940	40,007	41,467
Equipment Operator	6	6	6	138,420	204,568	202,135
Maintenance Worker	5	5	4	143,540	114,376	109,689
Total	12	13	12	\$365,327	\$405,230	\$403,180
Vehicle Maintenance						
Foreman	1	1	1	\$45,330	\$47,381	\$48,631
Maintenance Worker	2	1	1	60,440	31,743	32,726
Total	3	2	2	\$105,770	\$79,124	\$81,357
Public Works Total	18	19	18	\$599,358	\$651,123	\$669,610

Personnel Schedule

	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget
Community Services Administration						
Community Services Director	1	1	1	\$50,120	\$62,892	\$64,536
Total	1	1	1	\$50,120	\$62,892	\$64,536
Parks						
Parks Foreman	1	1	1	\$30,350	\$38,099	\$39,868
Assistant Parks Foreman	0	0	1	0	29,496	30,978
Maintenance Worker	4	4	3	111,180	77,779	77,967
Total	5	5	5	\$141,530	\$145,374	\$148,814
Aquatic Center						
Aquatic Center Coordinator	1	1	1	\$34,940	\$36,720	\$40,449
Head Guard	1	1	1	0	21,826	0
Total	2	2	2	\$34,940	\$58,546	\$40,449
Community Services Total	8	8	8	\$226,590	\$266,812	\$253,798
GENERAL FUND TOTAL	81	83.5	83	3,153,707	3,444,068	3,544,041
Water and Sewer Administration						
Utility Billing Manager	1	1	1	\$31,210	\$32,781	\$33,643
Safety Coordinator	0	0	0*	0	3,000	3,075
Maintenance Worker	0	2	2	0	61,355	51,509
Total	1	3	3	\$31,210	\$97,136	\$88,227
* serves as Crew Chief in Utilities						
Water Production and Collection						
Director of Utilities	1	1	1	\$53,500	\$60,548	\$62,063
Utility Foreman	1	1	1	44,030	46,758	47,927
Utility Crew Chief	2	2	2	72,310	76,980	78,905
Maintenance Worker II	0	0	2	0	0	61,186
Maintenance Worker	7	6	4	202,770	170,715	115,258
Total	11	10	10	\$372,610	\$355,001	\$365,340
Wastewater Treatment Plant						
Plant Operator	1	1	1	\$33,132	\$33,753	\$33,960
Maintenance Worker	1	1	1	28,090	31,743	31,937
Total	2	2	2	\$61,222	\$65,496	\$65,898
WATER AND SEWER FUND TOTAL	14	15	15	\$465,042	\$517,633	\$519,464
Emergency Medical Services						
EMS Director	1	1	1	\$56,790	\$64,916	\$63,768
Asst. EM Coordinator	1	1	1	32,430	37,761	39,327
EMT Paramedic	8	9	9	323,684	338,001	346,205
Total	10	11	11	\$412,904	\$440,678	\$449,300
EMS FUND TOTAL	10	11	11	\$412,904	\$440,678	\$449,300
TOTAL	105	109.5	109	\$4,031,653	\$4,402,379	\$4,512,806



Estimated Ad Valorem Tax Collections

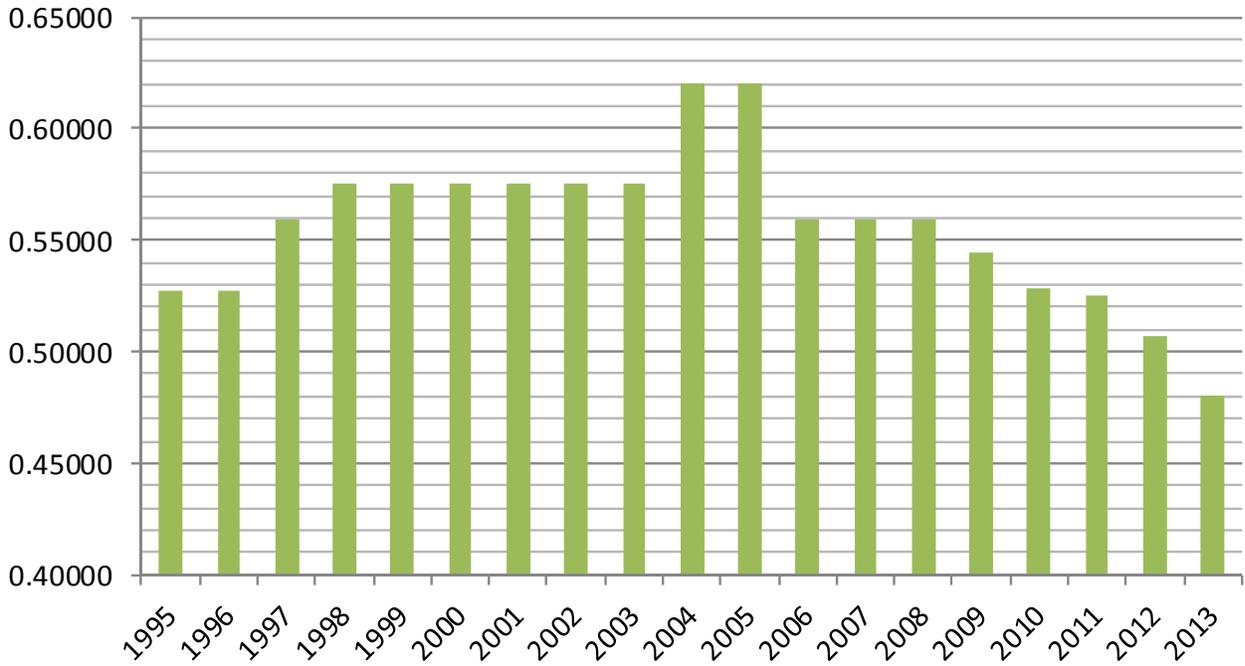
Net Assessed Value	\$510,790,059
Divided by 100	100
Rate Base	\$5,107,901
Tax Rate	0.48064
Estimated Total Tax Levy	\$2,455,061
Senior Taxes (frozen)	\$394,483
Estimated Collection Rate	96%
Adjusted Tax Collections, 2013-14	\$2,735,563

Taxable Value and Levy Comparisons

Fiscal Year Ending	Tax Year	Total Taxable Value	Tax Rate	Total Tax Levy	Percentage Increase/ Decrease
2003-04	2003	\$286,330,356	0.57570	\$1,648,404	0.41%
2004-05	2004	\$315,980,969	0.62070	\$1,961,294	18.98%
2005-06	2005	\$348,455,734	0.62070	\$2,162,865	10.28%
2006-07	2006	\$392,744,033	0.55980	\$2,198,581	1.65%
2007-08	2007	\$420,556,716	0.55980	\$2,307,026	4.93%
2008-09	2008	\$417,092,973	0.55976	\$2,611,574	13.20%
2009-10	2009	\$424,039,969	0.54435	\$2,622,864	0.43%
2010-11	2010	\$464,073,341	0.52797	\$2,716,443	3.57%
2011-12	2011	\$465,467,468	0.52538	\$2,713,684	-0.10%
2012-13	2012	\$481,720,936	0.50728	\$2,727,990	0.53%
2013-14	2013	\$510,790,059	0.48064	\$2,735,563	0.28%

Ad Valorem Tax Rate Chart History

Tax Rate



Tax Year	Tax Rate
1995	0.52690
1996	0.52690
1997	0.55950
1998	0.57570
1999	0.57570
2000	0.57570
2001	0.57570
2002	0.57570
2003	0.57570
2004	0.62070
2005	0.62070
2006	0.55980
2007	0.55980
2008	0.55976
2009	0.54435
2010	0.52797
2011	0.52538
2012	0.50728

General Fund – Fund Summary

	FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
Beginning Fund Balance	3,861,502	4,496,156	4,496,156	3,911,852
REVENUES				
Ad valorem taxes	2,621,552	2,588,300	2,619,165	2,656,220
Sales tax	3,404,077	3,089,315	3,438,118	3,490,190
Franchise fees	734,990	754,980	737,131	749,580
Alcoholic Beverage tax	11,948	11,000	12,137	11,500
Licenses and Permits	100,726	84,480	104,530	114,790
Intergovernmental Revenue	108,291	125,650	120,050	121,390
Charges for Services	259,540	205,180	257,540	262,110
Penalties, Fines and Forfeitures	581,092	554,620	543,188	544,620
Interest	27,948	50,000	20,000	25,000
Miscellaneous	222,388	292,207	286,594	76,390
Total Revenues	8,072,552	7,755,732	8,138,453	8,051,790
OTHER FINANCING SOURCES				
Transfers In	655,680	500,310	550,348	519,600
Total Other Sources	655,680	500,310	550,348	519,600
Total Resources	8,728,232	8,256,042	8,688,801	8,571,390
EXPENDITURES				
Multi Departmental	130,843	159,380	158,554	224,450
Mayor and Council	20,626	22,780	17,465	22,780
Administration	231,676	242,605	239,370	250,950
Finance	259,546	274,710	273,976	293,760
Information Technology	-3,342	0	0	0
Municipal Court	163,444	163,770	163,517	172,310
Inspection	218,326	237,890	224,441	248,280
Police	2,323,793	2,535,820	2,408,847	2,659,520
Emergency Management	15,944	19,900	16,820	18,170
Fire	168,947	230,030	203,682	229,060
Fire Marshal	14,967	20,750	20,594	14,810
Communications	349,696	370,800	366,846	398,220
Public Works Administration	200,449	315,880	300,337	359,790
Streets	1,084,014	1,163,417	1,121,453	974,490
Vehicle Maintenance	142,407	108,840	105,967	110,800
Community Services	209,167	218,610	217,625	202,400
Parks & Recreation	246,227	268,740	266,638	279,640
Civic Center	92,798	101,600	91,298	112,850
Aquatic Center	235,517	296,750	281,121	296,860
Total Expenditures	6,105,044	6,752,272	6,478,552	6,869,140
OTHER FINANCING USES				
Operating Transfers Out	1,988,534	1,503,770	2,794,553	1,702,250
Total other financing uses	1,988,534	1,503,770	2,794,553	1,702,250
Total Expenditures & Other Uses	8,093,578	8,256,042	9,273,106	8,571,390
Increase (Decrease)	634,654	0	-584,305	0
Ending Fund Balance	4,496,156	4,496,156	3,911,852	3,911,851

Court Technology Fund – Fund Summary

	FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
Beginning Fund Balance	1,259	0	0	10
REVENUES				
Technology Revenue	12,839	10,500	10,000	10,000
Interest	0	0	0	0
Total Revenues	12,839	10,500	10,000	10,000
EXPENDITURES				
Technology Expenditures	920	350	510	500
Minor Equipment	7,501	1,840	2,270	2,690
Software Support	3,211	6,810	6,810	6,810
Communications	2,466	1,500	400	0
Total Expenditures	14,098	10,500	9,990	10,000
Increase (Decrease) in Fund Balance	-1,259	0	10	0
Ending Fund Balance	0	0	10	10

Court Security Fund – Fund Summary

	FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
Beginning Fund Balance	19,944	7,063	7,063	0
REVENUES				
Building Security Revenue	7,040	7,250	6,800	6,800
Interest	79	80	10	10
Total Revenues	<u>7,119</u>	<u>7,330</u>	<u>6,810</u>	<u>6,810</u>
OTHER FINANCING SOURCES				
Funds From Fund Balance	0	7,670	0	0
Total Other Sources	<u>0</u>	<u>7,670</u>	<u>0</u>	<u>0</u>
Total Resources	<u>7,119</u>	<u>15,000</u>	<u>6,810</u>	<u>6,810</u>
EXPENDITURES				
Minor Equipment	0	0	0	6,810
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,810</u>
OTHER FINANCING USES				
Transfer To General Fund	20,000	15,000	13,873	0
Total Other Financing Uses	<u>20,000</u>	<u>15,000</u>	<u>13,873</u>	<u>0</u>
Total Expenditures and Other Financing Uses	<u>20,000</u>	<u>15,000</u>	<u>13,873</u>	<u>6,810</u>
Increase (Decrease) in Fund Balance	-12,882	0	-7,063	0
Ending Fund Balance	<u>7,063</u>	<u>7,063</u>	<u>0</u>	<u>0</u>

Hotel/Motel Fund – Fund Summary

	FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
Beginning Fund Balance	0	0	0	0
REVENUES				
Taxes	133,263	100,000	148,531	125,000
Interest	0	0	0	0
Total Revenues	<u>133,263</u>	<u>100,000</u>	<u>148,531</u>	<u>125,000</u>
EXPENDITURES				
Payment to the Chamber of Commerce	29,842	27,860	38,853	31,070
Total Expenditures	<u>29,842</u>	<u>27,860</u>	<u>38,853</u>	<u>31,070</u>
Other Financing Sources				
Transfer to General Fund (Civic Center Operations)	103,420	72,140	109,678	93,930
Total Other Uses	<u>103,420</u>	<u>72,140</u>	<u>109,678</u>	<u>93,930</u>
Total Expenditures and Other Uses	<u>133,263</u>	<u>100,000</u>	<u>148,531</u>	<u>125,000</u>
increase (Decrease) in Fund Balance	0	0	0	0
Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

TRZ Fund – Fund Summary

	FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
Beginning Fund Balance	0	0	0	0
REVENUES				
Taxes	0	0	0	28,940
Interest	0	0	0	0
Total Revenues	0	0	0	28,940
EXPENDITURES				
Construction	0	0	0	28,940
Total Expenditures	0	0	0	28,940
Total Expenditures and Other Uses	0	0	0	28,940
increase (Decrease) in Fund Balance	0	0	0	0
Ending Fund Balance	0	0	0	0

Debt Service Fund – Fund Summary

	FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
Beginning Fund Balance	312,014	118,917	118,917	220,283
REVENUES				
Ad Valorem Taxes	303,239	241,922	252,176	168,900
Miscellaneous	3,282	18,850	18,850	18,640
Interest	477	450	250	250
Total Revenues	306,998	261,222	271,276	187,790
OTHER FINANCING SOURCES				
Transfers In	734,927	597,620	597,620	751,980
Total Other Sources	734,927	597,620	597,620	751,980
Total Resources	1,041,925	858,842	868,896	939,770
EXPENDITURES				
Principal Retirement	832,957	508,000	418,000	570,000
Interest	400,565	348,842	347,530	367,270
Fiscal Agent Fees	1,500	2,000	2,000	2,500
Total Expenditures	1,235,022	858,842	767,530	939,770
Increase (Decrease) in Fund Balance	(193,097)	0	101,366	0
Ending Fund Balance	118,917	118,917	220,283	220,283

Police Seizure Fund – Fund Summary

	FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
Beginning Fund Balance	84,621	87,773	87,773	98,437
REVENUES				
Intergovernmental	0	0	0	0
Fines and Fofeitures	42,214	5,000	31,152	5,230
Investment Income	414	350	235	0
Miscellaneous	16,947	0	25	0
Total Revenues	<u>59,575</u>	<u>5,350</u>	<u>31,412</u>	<u>5,230</u>
EXPENDITURES				
Public Safery Expenditures	24,361	5,350	17,500	5,230
Minor Equipment	7,250	0	0	0
Training and Travel	0	0	0	0
Other Services	0	0	0	0
Capital outlay	24,813	0	3,248	0
Total Expenditures	<u>56,424</u>	<u>5,350</u>	<u>20,748</u>	<u>5,230</u>
Increase (Decrease) in Fund Balance	3,152	0	10,664	0
Ending Fund Balance	<u>87,773</u>	<u>87,773</u>	<u>98,437</u>	<u>98,437</u>

Water and Sewer Fund – Fund Summary

	FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
Beginning Retained Earnings	1,893,478	1,805,407	1,805,407	1,805,205
OPERATING REVENUES				
Water Revenues	1,438,969	1,586,660	1,470,000	1,530,710
Sewer Revenues	1,617,632	1,612,030	1,620,000	1,754,020
Penalty Collections	81,860	75,000	86,295	75,000
Water Taps	20,000	7,500	15,000	7,500
Sewer Taps	8,400	7,500	12,000	7,500
Reinstatement Fees	23,069	22,500	32,102	22,500
Returned Check Fees	2,130	2,100	2,100	2,100
Service Charges	17,833	15,000	22,971	15,000
Interest Earned	6,844	12,000	6,500	6,500
Total Revenues	3,216,737	3,340,290	3,266,968	3,420,830
OTHER FINANCING SOURCES				
Transfers	150,925	70,300	12,500	12,500
Total Other Sources	150,925	70,300	12,500	12,500
Total Resources	3,367,662	3,410,590	3,279,468	3,433,330
OPERATING EXPENDITURES				
Multi Departmental	911,386	137,100	107,817	106,600
Administrative Services	135,563	149,160	149,590	139,070
Water Production & Distribution	591,424	670,660	581,060	656,470
Waste Water Collection	389,560	380,440	374,123	386,380
Waste Water Treatment	426,023	476,200	470,050	483,690
Total Expenditures	2,453,956	1,813,560	1,682,640	1,772,210
OTHER FINANCING USES				
(Non-Departmental) Transfers Out	1,001,777	1,597,030	1,597,030	1,661,120
Total other financing uses	1,001,777	1,597,030	1,597,030	1,661,120
Total Expenditures & Other Uses	3,455,733	3,410,590	3,279,670	3,433,330
Increase (Decrease) in Fund Balance	(88,071)	0	(202)	0
Ending Retained Earnings	1,805,407	1,805,407	1,805,205	1,805,205

Solid Waste Fund – Fund Summary

	FY 12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
Beginning Fund Balance	84,479	81,284	81,284	81,284
REVENUES				
Garbage Service	1,531,504	1,530,000	1,587,361	1,575,000
Billing Fee	124,193	122,000	126,436	125,000
Interest	202	-	100	0
Total Revenues	<u>1,655,899</u>	<u>1,652,000</u>	<u>1,713,896</u>	<u>1,700,000</u>
EXPENDITURES				
Garbage Contracts	1,534,093	1,530,000	1,587,362	1,575,000
Total Expenditures	<u>1,534,093</u>	<u>1,530,000</u>	<u>1,587,362</u>	<u>1,575,000</u>
Other Financing Sources				
Transfers Out	125,000	122,000	122,000	125,000
Total Other Uses	<u>125,000</u>	<u>122,000</u>	<u>122,000</u>	<u>125,000</u>
Total Expenditures and Other Uses	<u>1,659,093</u>	<u>1,652,000</u>	<u>1,709,362</u>	<u>1,700,000</u>
Increase (Decrease) in Fund Balance	-3,194	0	4,535	0
Ending Fund Balance	<u>81,284</u>	<u>81,284</u>	<u>85,819</u>	<u>81,284</u>

EMS Fund – Fund Summary

	FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
Beginning Fund Balance	6,311	39,449	39,449	150,200
REVENUES				
Intergovernmental Revenue	796,510	840,808	840,808	803,420
Ambulance Billing	319,443	414,720	500,000	489,970
Miscellaneous	8,113	107,387	70,000	10,000
Interest	155	0	13	0
Total Revenues	1,124,221	1,362,915	1,410,821	1,303,390
EXPENDITURES				
Emergency Medical Services	986,083	1,211,395	1,148,550	1,190,690
Total Expenditures	986,083	1,211,395	1,148,550	1,190,690
OTHER FINANCING USES				
(Non-Departmental) Transfers Out	105,000	151,520	151,520	112,700
Total other financing uses	105,000	151,520	151,520	112,700
Total Expenditures & Other Uses	1,091,083	1,362,915	1,300,070	1,303,390
Increase (Decrease) in Fund Balance	33,138	0	110,751	0
GAAP				
Ending Fund Balance	39,449	39,449	150,200	150,200

Information Technology Fund – Fund Summary

	FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
Beginning Fund Balance	0	-763	-763	4,916
OTHER FINANCING SOURCES				
Transfer from General Fund	99,025	76,120	76,120	94,330
Transfer from Water and Sewer Fund	11,170	35,330	35,330	52,010
Transfer from Court Technology Fund	0	6,810	6,810	6,810
Transfer from EMS Fund	0	2,850	2,850	2,850
Total Other Sources	<u>110,195</u>	<u>121,110</u>	<u>121,110</u>	<u>156,000</u>
Total Resources	<u>110,195</u>	<u>121,110</u>	<u>121,110</u>	<u>156,000</u>
EXPENDITURES				
Supplies	19,887	15,850	14,826	1,000
Repair and Maintenance	24,657	40,000	22,000	40,000
Software Support	59,230	65,260	78,605	75,000
Capital Outlay	7,184	0	0	40,000
Total Expenditures	<u>110,958</u>	<u>121,110</u>	<u>115,431</u>	<u>156,000</u>
Increase (Decrease) in Fund Balance	-763	0	5,679	0
Ending Fund Balance	<u>(763)</u>	<u>(763)</u>	<u>4,916</u>	<u>4,916</u>

Health Insurance Fund – Fund Summary

	FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
Beginning Fund Balance	167,187	71,993	71,993	316,007
REVENUES				
Dependent Contribution	172,134	213,660	211,783	206,930
Employee Contribution	14,175	15,500	31,001	7,970
Retiree Contribution	53,692	23,480	7,765	0
Stop Loss Reimbursement	0	0	26,731	0
Interest	231	0	300	0
Total Revenues	240,232	252,640	277,580	214,900
OTHER FINANCING SOURCES				
Transfers In	868,540	862,710	862,710	702,100
Total Other Sources	868,540	862,710	862,710	702,100
Total Resources	1,108,772	1,115,350	1,140,290	917,000
EXPENDITURES				
Premiums	401,084	975,850	840,000	915,000
Administrative Fees	-16,548	27,500	9,525	0
Wellness	1,160	2,000	2,000	2,000
Claims	818,270	110,000	44,753	0
Total Expenditures	1,203,966	1,115,350	896,278	917,000
Increase (Decrease) in Fund Balance	-95,194	0	244,012	0
Ending Fund Balance	71,993	71,993	316,007	316,007

Fleet Replacement Fund – Fund Summary

	FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Base Budget	FY14 Supplemental Requests	FY14 Adopted Budget
Beginning Fund Balance	0	0	0	12,562	0	12,562
OTHER FINANCING SOURCES						
Transfer from General Fund	0	92,260	92,260	109,000		109,000
Transfer from Water and Sewer Fund	0	57,000	57,000	0		0
Transfer from EMS Fund	0	0	0	0		0
Total Other Sources	0	149,260	149,260	109,000	0	109,000
Total Resources	0	149,260	149,260	109,000	0	109,000
EXPENDITURES						
Fleet Replacement	0	149,260	135,625	109,000		109,000
Other Equipment	0	0	1,073	0		0
Contingency	0	0	0	0		0
Total Expenditures	0	149,260	136,698	109,000	0	109,000
Increase (Decrease) in Fund Balance	0	0	12,562	0	0	0
Ending Fund Balance	0	0	12,562	12,562	0	12,562

**Fleet Replacement Fund
Vehicles to be Replaced**

Department	Vehicle	Cost
Police	Patrol Unit - Chevrolet Tahoe	28,000
	Patrol Unit - Chevrolet Tahoe	28,000
	CID Unit - Crown Victoria	28,000
Streets	F150 Truck	25,000
	TOTAL	109,000

General Government Capital Improvement Program Fund – Fund Summary

	FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Base Budget	FY14 Supplemental Requests	FY14 Adopted Budget
Beginning Fund Balance	0	40,467	40,467	125,652	0	125,652
OTHER FINANCING SOURCES						
Transfer from General Fund	692,497	0	1,429,923	275,000		275,000
Draw from Fund Balance	0	0	0	125,650		125,650
Total Other Sources	692,497	0	1,429,923	400,650	0	400,650
Total Resources	692,497	0	1,429,923	400,650	0	400,650
EXPENDITURES						
Streets Projects	337,154	0	372,652	372,650		372,650
Park Projects	196,295	0	972,086	28,000		28,000
Equipment	118,581	0	0	0		0
Total Expenditures	652,030	0	1,344,738	400,650	0	400,650
Increase (Decrease) in Fund Balance	40,467	0	85,185	0	0	0
Ending Fund Balance	40,467	40,467	125,652	125,652	0	2

Utility Capital Improvement Program Fund – Fund Summary

	FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
Beginning Fund Balance	0	78,649	78,649	16,044
OTHER FINANCING SOURCES				
Transfer from Water and Sewer Fund	126,380	0	175,000	270,000
Bond Proceeds	0	0	2,013,927	676,073
Total Other Sources	<u>126,380</u>	<u>0</u>	<u>2,188,927</u>	<u>946,073</u>
Total Resources	<u>126,380</u>	<u>0</u>	<u>2,188,927</u>	<u>946,073</u>
EXPENDITURES				
Rehabilitation Projects	32,687	0	175,000	175,000
Generators	0	0	25,000	95,000
Energy Improvements	13,181	0	2,000,746	676,073
Equipment	1,863	0	9,415	0
Engineering	0	0	41,371	0
Total Expenditures	<u>47,731</u>	<u>0</u>	<u>2,251,532</u>	<u>946,073</u>
Increase (Decrease) in Fund Balance	78,649	0	-62,605	0
Ending Fund Balance	<u>78,649</u>	<u>78,649</u>	<u>16,044</u>	<u>16,044</u>



General Fund Multi-Departmental

		FY 12	FY13	FY13	FY14
		Actual	Amended	Year End	Adopted
			Budget	Estimate	Budget
505-539	INS - VEHICLE/EQUIPMENT	2,608	3,680	3,680	3,680
505-549	INS - PROPERTY LIAB	11,075	18,900	18,900	18,900
505-550	INS - FLEET	16,655	17,570	17,570	17,570
505-552	INS - GENERAL LIAB	1,129	2,140	2,140	2,140
508-553	INS - MUSEUM CONTENTS	3,200	3,200	3,200	3,200
505-554	INS - PUBLIC OFFICIAL LIAB	4,003	5,310	5,310	5,310
505-562	UNEMPLOYMENT REIMBURSEMENT	12,604	5,000	0	5,000
505-587	POSTAGE	10,718	12,000	5,000	12,000
5 OPERATIONAL EXP		61,991	67,800	55,800	67,800
505-604	AUDIT	17,739	13,000	13,000	13,000
505-613	CITY ATTORNEY	16,057	18,750	18,500	18,750
505-616	PROFESSIONAL SERVICES	30,003	54,500	37,500	102,650
505-621	LEGAL FEES - ADDITIONAL	3	0	0	0
6 OTHER SERVICES		63,802	86,250	69,000	134,400
505-805	SERVICE AWARDS	805	1,250	1,227	1,250
505-808	CHRISTMAS EXPENSE	2,692	2,600	2,527	2,600
505-810	EDUCATION REIMBURSEMENT	1,380	1,080	0	0
505-812	INNOVATIVE INCENTIVES	0	400	0	400
505-830	SECTION 380 REIMBURSEMENT	0	0	30,000	35,000
505-819	COUNCIL, BOARDS, COMM'S, ATTY	172	0	0	0
8 MISCELLANEOUS		5,049	5,330	33,754	39,250
05-MULTI DEPARTMENTAL TOTAL		130,843	159,380	158,554	241,450

General Fund Non-Departmental

		FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
508-580	PROPERTY TAXES	672	0	0	0
5	OPERATIONAL EXP	672	0	0	0
508-614	CITY DEVELOPMENT CORP	563,879	485,400	572,790	581,380
6	OTHER SERVICES	563,879	485,400	572,790	581,380
508-740	IT TRANSFER	99,025	76,120	76,120	94,330
508-745	CIP TRANSFER	692,497	226,530	1,429,923	415,330
508-750	EMPLOYEE INS TRANSFER	623,460	623,460	623,460	502,210
508-760	FLEET TRANSFER	0	92,260	92,260	109,000
7	TRANSFERS	1,414,982	1,018,370	2,221,763	1,120,870
508-910	BUILDING & LAND	9,000	0	0	0
8	MISCELLANEOUS	9,000	0	0	0
08-NON-DEPARTMENTAL TOTAL		1,988,533	1,503,770	2,794,553	1,702,250

Note: increases are attributable to proposed servers (IT), proposed infrastructure (CIP) and fleet replacement (3 Police Units and 1 Street Truck)

Mayor and Council

		FY 12	FY13	FY13	FY14
		Actual	Amended	Year End	Adopted
			Budget	Estimate	Budget
509-121	COUNCIL SALARIES	8,534	8,400	8,400	8,400
509-123	ELECTION CLERK SALARIES	1,785	2,000	2,000	2,000
509-150	SOCIAL SECURITY	510	640	640	640
1	PERSONNEL SERVICES	10,829	11,040	11,040	11,040
509-205	OFFICE SUPPLIES	553	150	150	150
509-215	FOOD	391	1,000	1,000	1,000
2	SUPPLIES	944	1,150	1,150	1,150
509-506	TRAVEL & TRAINING	1,597	5,500	3,000	5,500
509-526	DUES & SUBSCRIPTIONS	0	0	0	0
509-575	TML DUES	2,065	2,070	2,065	2,070
5	OPERATIONAL EXP	3,662	7,570	5,065	7,570
509-616	MISCELLANEOUS SERVICES	1,087	0	210	0
509-650	PHOTOGRAPHY	395	0	0	0
6	OTHER SERVICES	1,482	0	210	0
509-804	ELECTION EXPENSE	3,710	3,020	0	3,020
8	MISCELLANEOUS	3,710	3,020	0	3,020
09-MAYOR AND COUNCIL TOTAL		20,626	22,780	17,465	22,780

Administration

		FY 12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
512-110	REGULAR EARNINGS	152,797	157,930	158,458	165,500
512-130	OVERTIME	2,036	1,500	1,500	1,500
512-130	RETIREMENT	17,161	16,760	16,194	20,340
512-140	LONGEVITY	510	630	630	760
512-150	SOCIAL SECURITY	10,848	12,240	13,524	12,830
512-160	WORKER'S COMP	134	150	112	360
1 PERSONNEL SERVICES		183,485	189,210	190,419	201,290
512-205	OFFICE SUPPLIES	1,698	3,110	1,500	3,110
512-215	FOOD	1,134	800	500	800
512-235	GAS & OIL	33	150	100	150
512-240	MINOR EQUIPMENT	16	500	0	500
512-245	HOUSEKEEPING SUPPLIES	1,867	1,200	1,300	1,200
2 SUPPLIES		4,748	5,760	3,400	5,760
512-419	JANITORIAL SERVICE	5,244	6,840	5,418	6,980
512-420	BUILDINGS & GROUNDS MAINT	4,881	5,625	3,000	3,500
512-485	EQUIPMENT MAINT	6,007	2,500	3,180	2,500
4 REPAIR & MAINT		16,132	14,965	11,598	12,980
512-502	COMMUNICATIONS	18,301	14,170	16,442	16,940
512-506	TRAINING & TRAVEL	840	5,000	5,000	5,000
512-514	ELECTRICITY	3,251	4,110	3,374	4,110
512-524	ADVERTISING & LEGAL NOTICES	2,033	1,490	1,000	1,490
512-526	DUES & SUBSCRIPTIONS	2,507	3,000	3,237	3,000
512-585	PROPERTY TAX ON LEASED LAND	379	4,900	4,900	380
5 OPERATIONAL EXP		27,311	32,670	33,953	30,920
12-ADMINISTRATION TOTAL		231,676	242,605	239,370	250,950

Notes: Includes TMRS contribution increase to 6%, 1% wage adjustment increase for TMRS contribution adjustment, 2% merit increase (effective January 1, 2014).

Finance

		FY 12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
515-110	REGULAR EARNINGS	170,217	179,230	180,009	189,750
515-130	RETIREMENT	19,020	19,040	18,415	23,370
515-140	LONGEVITY	2,370	2,570	2,570	2,750
515-150	SOCIAL SECURITY	11,766	13,910	13,967	14,720
515-160	WORKER'S COMP	149	160	127	420
1	PERSONNEL SERVICES	203,522	214,910	215,088	231,010
515-205	OFFICE SUPPLIES	2,188	2,000	1,700	2,000
2	SUPPLIES	2,188	2,000	1,700	2,000
515-485	EQUIPMENT MAINT	-298	1,500	1,200	1,500
4	REPAIR & MAINT	-298	1,500	1,200	1,500
515-506	TRAINING & TRAVEL	2,080	2,500	2,743	3,250
515-524	ADVERTISING & LEGAL NOTICES	1,093	800	1,273	800
515-526	DUES & SUBSCRIPTIONS	1,935	1,700	1,972	1,700
5	OPERATIONAL EXP	5,107	5,000	5,988	5,750
515-618	SOFTWARE SUPPORT	18	0	0	0
515-625	APPRAISAL SERVICE	48,908	50,300	48,800	53,000
515-690	PRINTING FORMS, REPORTS	99	1,000	1,200	500
6	OTHER SERVICES	49,025	51,300	50,000	53,500
15-FINANCE TOTAL		259,546	274,710	273,976	293,760

Notes: Includes TMRS contribution increase to 6%, 1% wage adjustment increase for TMRS contribution adjustment, 2% merit increase (effective January 1, 2014)

Municipal Court

		FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
518-110	REGULAR EARNINGS	113,611	116,100	116,526	119,770
518-121	ASSOCIATE JUDGE	9,227	9,360	9,360	9,360
518-124	CERTIFICATION PAY	4,616	4,800	4,800	4,800
518-130	RETIREMENT	14,246	13,880	13,411	16,520
518-140	LONGEVITY	2,105	2,290	2,285	2,170
518-150	SOCIAL SECURITY	9,102	10,140	10,172	10,410
518-160	WORKER'S COMP	112	110	93	260
1	PERSONNEL SERVICES	153,019	156,680	156,647	163,290
518-205	OFFICE SUPPLIES	1,491	1,500	1,000	1,500
2	SUPPLIES	1,491	1,500	1,000	1,500
518-419	JANITORIAL SERVICE	854	940	882	960
518-420	BUILDINGS & GROUNDS MAINT	546	0	0	0
4	REPAIR & MAINT	1,400	940	882	960
518-502	COMMUNICATIONS	1,693	1,000	2,728	2,810
518-506	TRAINING & TRAVEL	1,510	3,000	1,737	3,000
518-514	ELECTRICITY	464	400	443	500
518-526	DUES & SUBSCRIPTIONS	36	250	80	250
5	OPERATIONAL EXP	3,704	4,650	4,988	6,560
518-616	MISCELLANEOUS SERVICES	3,830	0	0	0
6	OTHER SERVICES	3,830	0	0	0
18-MUNICIPAL COURT TOTAL		163,444	163,770	163,517	172,310

Notes: Includes TMRS contribution increase to 6%, 1% wage adjustment increase for TMRS contribution adjustment, 2% merit increase (effective January 1, 2014)

Inspection

		FY 12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
519-110	REGULAR EARNINGS	164,971	169,690	170,550	175,020
519-114	CERTIFICATION PAY	0	0	1,062	1,200
519-120	PART-TIME EARNINGS	650	600	100	0
519-130	RETIREMENT	18,525	18,090	17,779	21,660
519-140	LONGEVITY	2,790	3,030	3,030	3,220
519-150	SOCIAL SECURITY	12,331	13,260	13,286	13,640
519-160	WORKER'S COMP	351	520	341	820
1 PERSONNEL SERVICES		199,618	205,190	206,148	215,560
519-205	OFFICE SUPPLIES	1,948	2,000	1,500	2,000
519-220	UNIFORMS	200	200	200	200
519-235	GAS & OIL	1,686	1,500	1,000	1,500
2 SUPPLIES		3,833	3,700	2,700	3,700
519-481	VEHICLE & MACHINERY MAINT	667	700	356	1,000
4 REPAIR & MAINT		667	700	356	1,000
519-502	COMMUNICATIONS	2,608	2,800	2,448	2,520
519-506	TRAINING & TRAVEL	2,618	2,500	2,500	2,500
519-524	ADVERTISING & LEGAL NOTICES	174	300	353	300
519-526	DUES & SUBSCRIPTIONS	686	1,200	686	1,200
519-534	MOWING VACANT LOTS	1,229	5,000	1,500	5,000
519-536	DEMOLITION OF VACANT BLDGS	0	5,000	1,500	5,000
519-590	TCRFC DUES	1,250	1,500	1,250	1,500
5 OPERATIONAL EXP		8,566	18,300	10,237	18,020
519-860	RESIDENTIAL DEV.INCENTIVES	5,642	10,000	5,000	10,000
8 MISCELLANEOUS		5,642	10,000	5,000	10,000
19-INSPECTION TOTAL		218,326	237,890	224,441	248,280

Notes: Includes TMRS contribution increase to 6%, 1% wage adjustment increase for TMRS contribution adjustment, 2% merit increase (effective January 1, 2014)

Police

		FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
520-110	REGULAR EARNINGS	1,505,046	1,614,470	1,560,384	1,663,790
520-113	HOLIDAY PAY	53,323	54,190	54,190	53,470
520-114	CERTIFICATION PAY	67,666	75,600	66,165	73,200
520-115	PART-TIME PAY	0	0	3,692	10,610
520-120	OVERTIME	39,023	40,490	40,490	47,480
520-130	RETIREMENT	185,498	189,030	183,015	225,540
520-140	LONGEVITY	19,000	20,090	21,250	18,280
520-150	SOCIAL SECURITY	121,049	138,070	133,300	142,000
520-160	WORKER'S COMP	19,427	21,790	19,442	32,940
1	PERSONNEL SERVICES	2,010,030	2,153,730	2,081,929	2,267,310
520-205	OFFICE SUPPLIES	12,257	16,080	12,500	12,580
520-215	FOOD	3,786	4,500	4,000	4,500
520-220	UNIFORMS	17,906	23,300	25,000	23,300
520-230	ANIMAL SHELTER SUPPLIES	2,079	4,500	2,100	4,500
520-235	GAS & OIL	107,184	112,400	90,580	117,900
520-240	MINOR EQUIPMENT	10,159	10,000	10,000	10,000
520-245	HOUSEKEEPING SUPPLIES	3,541	4,000	4,000	4,000
520-254	FORENSIC SUPPLIES	4,578	5,000	5,000	5,000
520-270	MISCELLANEOUS SUPPLIES	1,818	5,000	5,000	5,000
520-275	DARE SUPPLIES	-24	0	0	0
520-276	SUPPORT OF PRISONERS	5,146	8,000	4,770	6,500
520-299	DRUG DOG UPKEEP & SUPPLIES	533	800	800	800
2	SUPPLIES	168,964	193,580	163,750	194,080
520-419	JANITORIAL SERVICE	6,944	7,610	7,394	7,770
520-420	BUILDINGS & GROUNDS MAINT	12,966	12,500	12,500	7,500
520-481	VEHICLE & MACHINERY MAINT	19,085	20,040	16,920	19,140
520-485	EQUIPMENT MAINT	13,230	14,000	12,500	17,000
4	REPAIR & MAINT	52,225	54,150	49,314	51,410
520-502	COMMUNICATIONS	28,913	25,000	26,230	29,360
520-506	TRAINING & TRAVEL	18,148	22,500	20,000	24,500
520-514	ELECTRICITY	28,485	33,480	27,213	33,480
520-520	NATURAL GAS	2,258	1,090	450	1,090
520-524	ADVERTISING & LEGAL NOTICES	376	5,700	1,900	5,700
520-526	DUES & SUBSCRIPTIONS	2,481	6,630	3,000	6,630
520-551	INS - POLICE LIAB	10,238	10,420	10,521	10,420
5	OPERATIONAL EXP	90,900	104,820	89,314	111,180

Police

		FY 12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
520-616	MISCELLANEOUS SERVICES	-164	5,000	5,000	11,000
520-619	MEDICAL EXAMS	1,849	5,000	3,000	5,000
520-624	INFORMANT INFORMATION	0	5,000	2,000	5,000
520-626	SUPPORT OF PRISONERS	-10	0	0	0
6	OTHER SERVICES	1,674	15,000	10,000	21,000
520-850	CAPITAL LEASE PRINCIPAL	0	10,800	10,800	10,800
520-851	CAPITAL LEASE INTEREST	0	3,740	3,740	3,740
8	MISCELLANEOUS	0	14,540	14,540	14,540
20-POLICE TOTAL		2,323,793	2,535,820	2,408,847	2,659,520

Note: Supplemental Requests include TMRS contribution increase to 6%, 1% wage adjustment increase for TMRS contribution adjustment, 2% merit increase (effective January 1, 2014) and market adjustments, \$3,550 in Personnel for overtime associated with special patrol including the task force, Halloween and other activities, \$3,000 for equipment maintenance for radio repairs, \$3,120 in Communications for phones and phone plan for Detectives, \$2,000 in Training and Travel for ammunition and \$3,500 in Miscellaneous Services for spay and neutering of animals at the Animal Shelter and alarm monitoring for the old Animal Shelter.

Communications

		FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
524-110	REGULAR EARNINGS	243,956	259,670	259,526	278,130
524-113	HOLIDAY PAY	16,313	17,940	17,940	18,680
524-114	CERTIFICATION PAY	9,139	10,800	8,216	9,600
524-121	SUPERVISOR	1,320	1,320	1,320	1,320
524-120	OVERTIME	22,405	21,120	21,120	21,420
524-130	RETIREMENT	32,700	32,850	32,523	40,370
524-140	LONGEVITY	2,450	2,820	2,275	2,600
524-150	SOCIAL SECURITY	21,165	24,000	23,745	25,380
524-160	WORKER'S COMP	249	280	182	720
1 PERSONNEL SERVICES		349,696	370,800	366,846	398,220
24-POLICE COMMUNICATIONS TOTAL		349,696	370,800	366,846	398,220

Notes: Includes TMRS contribution increase to 6%, 1% wage adjustment increase for TMRS contribution adjustment, 2% merit increase (effective January 1, 2014) , 10% market adjustment, \$300 for overtime special assignments.

Fire

		FY 12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
522-205	OFFICE SUPPLIES	176	250	200	250
522-215	FOOD	463	700	475	700
522-220	PROTECTIVE CLOTHING	9,123	11,920	11,000	11,920
522-235	GAS & OIL	17,154	19,460	18,000	19,460
522-240	MINOR EQUIPMENT	17,966	18,000	17,000	18,000
522-250	CHEMICALS	4,222	10,400	5,000	10,400
2	SUPPLIES	49,104	60,730	51,675	60,730
522-420	BUILDINGS & GROUNDS MAINT	780	2,000	2,000	2,000
522-481	VEHICLE & MACHINERY MAINT	16,491	29,500	25,000	18,980
522-482	EQUIPMENT TESTING	6,532	3,500	3,500	3,500
522-485	EQUIPMENT MAINT	5,211	6,500	11,500	6,500
4	REPAIR & MAINT	29,014	41,500	42,000	30,980
522-502	COMMUNICATIONS	14,719	15,450	15,000	15,000
522-506	TRAINING	20,000	20,000	20,000	29,000
522-514	ELECTRICITY	5,282	6,250	5,048	6,250
522-520	NATURAL GAS	753	360	300	360
522-524	ADVERTISING & LEGAL NOTICES	5,050	4,250	5,050	0
522-526	DUES & SUBSCRIPTIONS	2,334	2,400	2,400	2,400
522-542	AUDIT	0	0	0	5,250
522-543	INS - VFD ACCIDENT	4,621	4,620	4,596	4,620
5	OPERATIONAL EXP	52,759	53,330	52,394	62,880
522-830	FIRE PREVENTION	0	1,700	1,700	1,700
522-835	VFD - RETIREMENT	36,593	45,500	35,232	45,500
522-837	VFD - WORKMAN'S COMP	1,477	5,000	1,300	5,000
522-840	VFD- MEDICAL EXAMINATIONS	0	15,000	12,111	15,000
522-850	CAPITAL LEASE PRINCIPAL	0	5,400	5,400	5,400
522-851	CAPITAL LEASE INTEREST	0	1,870	1,870	1,870
8	MISCELLANEOUS	38,070	74,470	57,613	74,470
22-FIRE TOTAL		168,947	230,030	203,682	229,060

Supplemental Requests includes \$9,000 for reimbursement of training for three new recruits.

Fire Marshal

		FY 12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
523-125	PART-TIME EARNINGS	9,360	9,360	9,360	9,360
523-140	RETIREMENT	1,034	1,020	1,034	1,140
523-150	SOCIAL SECURITY	643	720	643	650
523-160	WORKER'S COMP	0	40	0	50
1 PERSONNEL SERVICES		11,037	11,140	11,037	11,200
523-205	OFFICE SUPPLIES	130	200	100	200
523-220	UNIFORMS	0	100	0	100
523-235	GAS & OIL	0	800	100	800
523-253	SUPPLIES	0	200	0	200
2 SUPPLIES		130	1,300	200	1,300
523-481	VEHICLE & MACHINERY MAINT	2,499	600	7,824	600
4 REPAIR & MAINT		2,499	600	7,824	600
523-502	COMMUNICATIONS	510	510	510	510
523-506	TRAINING & TRAVEL	625	800	700	800
523-526	DUES & SUBSCRIPTIONS	165	400	323	400
5 OPERATIONAL EXP		1,300	1,710	1,533	1,710
23-FIRE MARSHAL TOTAL		14,967	14,750	20,594	14,810

Note: Includes TMRS contribution increase to 6%.

Emergency Management

		FY 12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
526-121	EMERGENCY MGMNT	9,492	9,820	9,820	9,820
526-130	RETIREMENT	1,049	1,030	1,030	1,200
526-150	SOCIAL SECURITY	681	750	750	750
1 PERSONNEL SERVICES		11,222	11,600	11,600	11,770
526-205	OFFICE SUPPLIES	0	500	100	500
526-215	FOOD	16	600	100	1,400
526-240	MINOR EQUIPMENT	0	2,000	2,000	500
2 SUPPLIES		16	3,100	2,200	2,400
526-502	COMMUNICATIONS	2,361	2,700	520	1,400
526-506	TRAINING & TRAVEL	2,132	2,500	2,500	2,500
526-526	DUES AND SUBSCRIPTIONS	0	0	0	100
526-508	EMERG MGMT MISC	213	0	0	0
5 OPERATIONAL EXP		4,706	5,200	3,020	4,000
26- EMERGENCY MANAGEMENT TOTAL		15,944	19,900	16,820	18,170

Notes: Includes TMRS contribution increase to 6% and \$800 increase in food for emergencies.

Public Works Administration

		FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
530-110	REGULAR EARNINGS	96,792	128,270	121,682	143,420
530-121	SAFETY COORDINATOR	0	3,000	3,000	3,000
530-125	PART TIME EARNINGS	19,800	35,500	35,500	42,640
530-130	RETIREMENT	10,151	13,910	13,278	22,950
530-140	LONGEVITY	1,510	1,570	3,425	3,080
530-150	SOCIAL SECURITY	8,920	12,880	12,791	16,090
530-160	WORKER'S COMP	362	200	505	350
530-180	CONTRACT LABOR	0	14,000	12,000	15,000
530-190	CAR ALLOWANCE	0	3,600	3,600	3,600
1	PERSONNEL SERVICES	137,534	212,930	205,782	250,130
530-205	OFFICE SUPPLIES	1,860	2,250	1,800	2,650
530-215	FOOD	1,214	250	250	250
530-217	SAFETY EQUIPMENT AND TRAFFIC CONTROL	0	0	0	8,000
530-220	UNIFORMS	0	0	0	6,000
530-235	GAS & OIL	639	1,500	1,200	1,200
530-240	MINOR EQUIPMENT PURCHASE	454	500	500	500
530-245	HOUSEKEEPING SUPPLIES	2,867	2,500	3,550	3,600
2	SUPPLIES	7,034	7,000	7,300	22,200
530-420	BUILDINGS & GROUNDS MAINT	10,424	8,000	7,750	8,000
530-481	VEHICLE & MACHINERY MAINT	163	1,370	1,270	510
530-485	EQUIPMENT MAINT	2,291	3,000	3,065	3,000
4	REPAIR & MAINT	12,878	12,370	12,085	11,510
530-502	COMMUNICATIONS	6,550	7,860	7,250	8,390
530-506	TRAINING & TRAVEL	1,984	3,750	4,230	3,750
530-514	ELECTRICITY	12,253	16,130	11,500	16,130
530-520	NATURAL GAS	472	1,840	1,840	1,840
530-524	ADVERTISING & LEGAL NOTICES	0	0	0	390
530-526	DUES & SUBSCRIPTIONS	488	1,000	1,150	1,200
530-552	UNDERGROUND STORAGE TANK INS	4,287	3,000	4,200	4,250
5	OPERATIONAL EXP	26,033	33,580	30,170	35,950
530-616	MISCELLANEOUS SERVICES	50	0	0	0
530-646	ENG/SURVEYING SERVICES	16,920	50,000	45,000	40,000
6	OTHER SERVICES	16,970	50,000	45,000	40,000
30	PUBLIC WORKS ADMIN TOTAL	200,449	315,880	300,337	359,790

The Public Works Administration's supplemental requests include: TMRS contribution increase to 6%, 1% increase for TMRS contribution increase , 2% merit increase, \$15,000 for contract Labor associated with GIS and \$8,000 for safety equipment.

Streets

		FY 12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
531-110	REGULAR EARNINGS	367,277	405,230	375,000	403,180
531-115	PART TIME EARNINGS	7,686	0	12,000	21,030
531-114	CERTIFICATION PAY	2,600	2,600	2,500	3,120
531-120	OVERTIME	4,537	5,890	25,000	5,890
531-130	RETIREMENT	42,161	43,570	43,000	51,130
531-140	LONGEVITY	8,305	8,730	8,555	9,050
531-150	SOCIAL SECURITY	27,397	32,320	30,500	33,830
531-160	WORKER'S COMP	10,381	11,250	10,000	22,730
1	PERSONNEL SERVICES	470,345	509,590	506,555	549,960
531-205	OFFICE SUPPLIES	0	200	200	0
531-220	UNIFORMS	5,015	4,500	4,760	0
531-235	GAS & OIL	66,073	75,000	70,000	65,000
531-240	MINOR EQUIPMENT PURCHASE	2,860	2,900	2,900	6,000
531-245	HOUSEKEEPING SUPPLIES	208	900	800	0
531-250	CHEMICALS	29,919	0	0	0
531-252	WEED CONTROL	77	39,000	28,000	39,000
531-265	SIGNAGE	8,889	20,000	20,100	20,000
2	SUPPLIES	113,041	142,500	126,760	130,000
531-440	STREET REPAIR/CONSTRUCTION	54,127	50,000	53,000	55,000
531-446	DRAINAGE	9,562	30,000	28,400	30,000
531-481	VEHICLE & MACHINERY MAINT	58,173	70,000	58,100	60,000
4	REPAIR & MAINT	121,861	150,000	139,500	145,000
531-502	COMMUNICATIONS	342	400	380	0
531-506	TRAINING & TRAVEL	1,147	1,000	1,000	1,000
531-514	STREET LIGHT ELECTRICITY	126,433	138,530	128,000	138,530
531-515	STREET LIGHT INSTALLATION	0	2,000	0	2,000
531-519	CULVERT INSTALLATION	13,303	7,500	7,000	7,500
531-524	ADVERTISING & LEGAL NOTICES	315	100	255	0
5	OPERATIONAL EXP	141,540	149,530	136,635	149,030

Streets

		FY 12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
531-832	CHRISTMAS DECORATIONS	377	300	506	500
8	MISCELLANEOUS	377	300	506	500
531-920	MAJOR EQUIPMENT PURCHASE	167,410	211,497	211,497	0
531-921	CAPITAL LEASES	48,468	0	0	0
531-935	MAJOR MACHINERY AND EQUIPMENT	20,973	0	0	0
9	CAPITAL OUTLAY	236,850	211,497	211,497	0
31	PW-STREETS TOTAL	1,084,014	1,163,417	1,121,453	974,490

The Streets' supplemental requests include: TMRS contribution increase to 6%, 1% increase for TMRS contribution increase, 2% merit increase, \$ 3,100 is minor equipment is requested for a laser and post hole digger for the Gradall, and \$5,000 for street repair construction.

Vehicle Maintenance

		FY 12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
535-110	REGULAR EARNINGS	108,192	79,120	77,000	81,350
535-120	OVERTIME	1,849	1,110	2,000	1,110
535-130	RETIREMENT	12,501	8,750	8,014	10,250
535-140	LONGEVITY	3,135	3,320	1,960	1,960
535-150	SOCIAL SECURITY	7,285	6,390	6,193	6,460
535-160	WORKER'S COMP	1,146	1,700	1,000	1,670
1 PERSONNEL SERVICES		134,109	100,390	96,167	102,800
535-205	OFFICE SUPPLIES	0	200	200	0
535-220	UNIFORMS	1,231	1,050	1,150	0
535-235	GAS & OIL	2,728	2,140	3,450	3,500
535-240	MINOR EQUIPMENT PURCHASE	3,213	3,000	3,000	3,000
535-245	HOUSEKEEPING SUPPLIES	91	200	200	0
2 SUPPLIES		7,263	6,590	8,000	6,500
535-481	VEHICLE & MACHINERY MAINT	603	1,200	1,200	1,200
4 REPAIR & MAINT		603	1,200	1,200	1,200
535-502	COMMUNICATIONS	285	360	300	0
535-506	TRAINING & TRAVEL	148	300	300	300
5 OPERATIONAL EXP		432	660	600	300
35 PW-VEHICLE MAINT TOTAL		142,407	108,840	105,967	110,800

Note: Includes TMRS contribution increase to 6%, 1% wage adjustment increase for TMRS contribution adjustment, 2% merit increase (effective January 1, 2014).

Community Services Administration

		FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
540-110	REGULAR EARNINGS	61,097	62,890	62,874	64,530
540-130	RETIREMENT	7,139	6,490	6,565	8,290
540-140	LONGEVITY	50	110	110	170
540-150	SOCIAL SECURITY	4,665	4,820	4,818	5,220
540-160	WORKER'S COMP	56	60	46	150
540-190	CAR ALLOWANCE	3,600	3,600	3,600	3,600
1 PERSONNEL SERVICES		76,608	77,970	78,013	81,960
540-205	OFFICE SUPPLIES	109	250	100	250
540-215	FOOD	103	400	250	300
540-235	GAS & OIL	102	500	133	150
540-240	MINOR EQUIPMENT PURCHASE	94	0	0	0
2 SUPPLIES		409	1,150	483	700
540-502	COMMUNICATIONS	1,050	1,130	954	980
540-506	TRAINING & TRAVEL	550	400	400	800
540-524	ADVERTISING & LEGAL NOTICES	0	2,150	2150	2,150
540-526	DUES & SUBSCRIPTIONS	551	810	625	810
5 OPERATIONAL EXP		2,151	4,490	4,129	4,740
540-810	SUMMER YTH PROG - B&G CLUB	50,000	50,000	50,000	50,000
540-812	NORTHSIDE-OPERATIONS	18,000	23,000	23,000	23,000
540-834	LITTLE LEAGUE LIGHTING	20,000	20,000	20,000	0
540-835	BEEES	7,500	7,500	7,500	7,500
540-836	S.P.O.T	0	0	0	0
540-840	MUSEUM CONTRIBUTION	22,500	22,500	22,500	22,500
540-850	HERITAGE CENTER	12,000	12,000	12,000	12,000
8 MISCELLANEOUS		130,000	135,000	135,000	115,000
40 COMMUNITY SERVICES TOTAL		209,167	218,610	217,625	202,400

Notes: Includes TMRS contribution increase to 6%, 1% wage adjustment increase for TMRS contribution adjustment, 2% merit increase (effective January 1, 2014) and \$2,500 request for S.P.O.T. for spay/neuter program.

Parks and Recreation

		FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
541-110	REGULAR EARNINGS	133,421	145,380	144,912	148,820
541-124	CERTIFICATION PAY	0	0	0	1,560
541-120	OVERTIME	6,744	5,080	5,080	5,080
541-130	RETIREMENT	15,653	16,040	15,990	19,210
541-140	LONGEVITY	2,330	2,620	2,550	2,870
541-150	SOCIAL SECURITY	10,470	11,710	11,669	12,110
541-160	WORKER'S COMP	2,630	2,700	2,641	3,200
1 PERSONNEL SERVICES		171,248	183,530	182,843	192,850
541-205	OFFICE SUPPLIES	0	50	0	50
541-220	UNIFORMS	2,082	1,720	2,099	2,100
541-235	GAS & OIL	9,919	7,200	7,200	7,200
541-240	MINOR EQUIPMENT	44	300	8	0
541-245	HOUSEKEEPING SUPPLIES	1,680	1,800	1,800	1,800
541-250	HERBICIDES	0	8,250	8,250	500
541-251	INSECT CONTROL	847	550	550	8,550
2 SUPPLIES		14,572	19,870	19,907	20,200
541-420	BUILDINGS & GROUNDS MAINT	23,876	25,000	25,000	25,000
541-481	VEHICLE & MACHINERY MAINT	4,219	4,750	6,151	6,000
4 REPAIR & MAINT		28,095	29,750	31,151	31,000
541-506	TRAINING AND TRAVEL	585	1,500	953	1,500
541-514	ELECTRICITY	16,398	18,690	16,700	18,690
541-524	ADVERTISING & LEGAL NOTICES	126	100	0	100
541-526	DUES & SUBSCRIPTIONS	70	300	85	300
541-530	EQUIPMENT REPLACEMENT	15,134	15,000	15,000	15,000
5 OPERATIONAL EXP		32,312	35,590	32,738	35,590
41 PARKS & RECREATION TOTAL		246,227	268,740	266,639	279,640

Notes: Includes TMRS contribution increase to 6%, 1% wage adjustment increase for TMRS contribution adjustment, 2% merit increase (effective January 1, 2014).

Civic Center

		FY 12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
542-240	MINOR EQUIPMENT PURCHASE	323	250	0	250
542-251	INSECT CONTROL	450	550	540	600
2	SUPPLIES	773	800	540	850
542-420	BUILDINGS & GROUNDS MAINT	9,523	7,000	7,000	17,000
542-421	CONTRACT LABOR - MAINT	48,723	55,040	49,634	56,200
4	REPAIR & MAINT	58,245	62,040	56,634	73,200
542-502	COMMUNICATIONS	525	0	52	540
542-514	ELECTRICITY	32,674	36,710	33,522	36,710
542-520	NATURAL GAS	204	550	550	550
542-524	ADVERTISING & LEGAL NOTICES	116	1,500	0	1,000
5	OPERATIONAL EXP	33,520	38,760	34,124	38,800
542-690	PRINTING FORMS, REPORTS	260	0	0	0
6	OTHER SERVICES	260	0	0	0
42 CIVIC CENTER TOTAL		92,798	101,600	91,298	112,850

Civic Center includes: supplemental request of \$50 for insect control and supplemental request for waxing the floor (\$10,000).

Aquatic Center

		FY 12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
545-110	REGULAR EARNINGS	43,876	58,630	39,244	40,460
545-115	PART-TIME EARNINGS	69,519	96,000	96,000	96,000
545-120	OVERTIME	248	2,500	2,500	2,500
545-130	RETIREMENT	4,989	6,410	4,374	5,220
545-140	LONGEVITY	210	100	15	80
545-150	SOCIAL SECURITY	8,699	12,500	10,539	10,640
545-160	WORKER'S COMP	1,729	2,940	954	2,810
545-180	CONTRACT LABOR	6,540	5,000	6,540	7,500
1 PERSONNEL SERVICES		135,811	184,080	160,165	165,210
545-205	OFFICE SUPPLIES	1,017	1,000	950	1,500
545-210	CONCESSIONS	4,510	3,500	3,500	4,000
545-220	UNIFORMS	897	2,500	1,200	3,000
545-235	GAS AND OIL	0	250	20	250
545-240	MINOR EQUIPMENT	1,910	6,050	6,050	10,990
545-245	HOUSEKEEPING SUPPLIES	1,587	2,200	1,300	2,200
545-250	CHEMICALS	6,622	5,500	6,750	5,500
545-251	INSECT CONTROL	0	360	280	560
2 SUPPLIES		16,543	21,360	20,050	28,000
545-420	BUILDINGS & GROUND MAINT	21,030	19,500	15,877	27,690
4 REPAIR & MAINT		21,030	19,500	15,877	27,690
545-502	COMMUNICATIONS	3,552	2,970	3,746	3,860
545-506	TRAINING & TRAVEL	2,518	1,500	1,033	2,000
545-514	ELECTRICITY	34,834	33,510	38,833	35,000
545-520	NATURAL GAS	18,673	26,330	37,222	27,000
545-524	ADVERTISING	2,501	2,500	1,695	2,500
545-526	DUES & SUBSCRIPTIONS	0	0	0	600
545-530	RECREATIONAL IMPROVEMENTS	0	5,000	2,500	5,000
545-550	MISC. OPERATIONAL	58	0	0	0
5 OPERATIONAL EXP		62,134	71,810	85,029	75,960
45 AQUATIC CENTER TOTAL		235,518	296,750	281,121	296,860

The Aquatic Center Supplemental Requests include TMRS increase to 6%, 1% increase for TMRS, 2% merit increase, \$4,940 for pool sweeper, and \$12,690 for pulsar (\$7,690) and security cameras (\$5,000).

Utility Fund Multi-Departmental

		FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
505-539	INS - VEHICLE/EQUIPMENT	800	800	800	800
505-549	INS - PROPERTY LIAB	8,940	13,000	13,000	13,000
505-550	INS - FLEET	7,200	7,200	7,200	7,200
505-552	INS - GENERAL LIAB	4,800	7,920	7,920	7,920
505-554	INS - PUBLIC OFFICIALS INS	4,500	4,500	4,500	4,500
505-587	POSTAGE	17,603	3,410	4,342	3,410
505-590	PIPELINE LEASE PAYMENTS	1,391	1,400	1,391	1,400
505-591	LIFT STATION LAND LEASE	500	0	500	500
5 OPERATIONAL EXP		45,734	38,230	39,653	38,730
505-604	AUDIT	7,225	12,220	6,275	12,220
505-613	CITY ATTORNEY	14,869	17,250	15,281	17,250
505-617	PROFESSIONAL SERVICES	51,538	46,000	30,983	15,000
6 OTHER SERVICES		73,632	75,470	52,539	44,470
505-717	DEPRECIATION EXPENSE	744,273	0	0	0
505-720	AMORTIZATION EXP	17,482	0	0	0
7 TRANSFERS		761,755	0	0	0
505-805	SERVICE AWARDS	0	500	0	500
505-812	INNOVATIVE INCENTIVES	0	400	0	400
505-850	BAD DEBT EXPENSE	15,004	15,000	10,000	15,000
505-855	INTEREST EXPENSE	-21,380	0	0	0
505-860	RES. DEV. INCENTIVES	5,642	7,500	5,625	7,500
505-861	ANNEXATION CONNECTIONS	31,000	0	0	0
8 MISCELLANEOUS		30,266	23,400	15,625	23,400
05 MULTI-DEPARTMENTAL TOTAL		911,386	137,100	107,817	106,600

Utility Fund Non-Departmental

		FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
508-701	95 DEBT X-FER	4,616	0	0	0
508-703	FRANCHISE TAX X-FER	124,400	125,200	125,200	132,290
508-704	OPERATION SUPPORT X-FER	245,080	268,400	268,400	268,400
508-705	98 DEBT X-FER	6,099	0	0	0
508-709	04 DEBT X-FER	45,093	0	0	0
508-710	05 DEBT X-FER	48,724	163,400	163,400	163,400
508-711	08 DEBT X-FER	156,400	251,150	251,150	254,850
508-712	12 DEBT X-FER	23,178	178,020	178,020	177,990
508-713	13 DEBT X-FER	0	0	0	155,690
508-715	10 DEBT X-FER	70,200	168,450	168,450	163,450
508-740	IT X-FER	11,170	35,330	35,330	52,010
508-745	CIP TRANSFER	126,738	210,000	210,000	175,000
508-750	EMPLOYEE INS X-FER	140,080	140,080	140,080	118,040
508-760	FLEET TRANSFER	0	57,000	57,000	0
7 TRANSFERS		1,001,777	1,597,030	1,597,030	1,661,120
08 NON-DEPARTMENTAL TOTAL		1,001,777	1,597,030	1,597,030	1,661,120

Note: increases are attributable to proposed servers (IT) and proposed infrastructure (CIP).

Water and Sewer Administration

		FY 12	FY13	FY13	FY14
		Actual	Amended	Year End	Adopted
			Budget	Estimate	Budget
510-110	REGULAR EARNINGS	99,721	94,130	94,350	85,160
510-111	SAFETY TRAINING COORDINATOR	0	3,000	3,000	3,000
510-120	OVERTIME	299	0	0	0
510-130	RETIREMENT	10,063	10,420	10,385	10,850
510-140	LONGEVITY	2,370	2,370	2,505	1,240
510-150	SOCIAL SECURITY	6,621	7,610	7,639	6,840
510-160	WORKER'S COMP	1,190	1,020	1,009	1,370
1	PERSONNEL SERVICES	120,265	118,550	118,888	108,460
510-205	OFFICE SUPPLIES	594	1,250	1,364	1,250
510-240	MINOR EQUIPMENT	1,099	500	0	500
2	SUPPLIES	1,693	1,750	1,364	1,750
510-485	EQUIPMENT MAINT	1,416	0	38	0
4	REPAIR & MAINT	1,416	0	38	0
510-506	TRAINING & TRAVEL	122	1,550	800	1,550
5	OPERATIONAL EXP	122	1,550	800	1,550
510-616	BILLING SERVICES	12,067	27,310	28,500	27,310
6	OTHER SERVICES	12,067	27,310	28,500	27,310
10	W & S ADMINISTRATION TOTAL	135,563	149,160	149,590	139,070

Note: Includes TMRS contribution increase to 6%, 1% wage increase for TMRS contribution change, 2% merit increase

Water Production and Distribution

		FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
573-110	REGULAR EARNINGS	171,162	176,840	174,593	182,670
573-124	CERTIFICATION PAY	5,130	5,200	4,940	5,720
573-120	OVERTIME	24,450	21,050	21,050	21,050
573-130	RETIREMENT	22,255	22,250	21,442	25,920
573-140	LONGEVITY	4,913	9,350	3,915	4,080
573-150	SOCIAL SECURITY	14,393	16,260	15,644	16,330
573-160	WORKER'S COMP	4,764	4,760	3,777	4,760
1 PERSONNEL SERVICES		247,066	255,710	245,360	260,530
573-205	OFFICE SUPPLIES	90	100	267	100
573-215	FOOD	916	1,000	1,000	1,000
573-220	UNIFORMS	2,075	2,000	2,900	2,400
573-235	GAS & OIL	17,711	15,000	15,000	15,000
573-240	MINOR EQUIPMENT	1,930	1,700	1,700	1,700
573-245	FIELD SUPPLIES	851	800	800	800
2 SUPPLIES		23,573	20,600	21,667	21,000
573-410	METERS	48,290	65,000	50,000	75,000
573-420	BUILDINGS & GROUNDS MAINT	2,390	5,250	4,000	5,250
573-470	WATER STORAGE FACILITIES	11,214	15,000	10,000	15,000
573-471	WATER MAINS & ACCESSORIES	52,931	60,000	55,000	60,000
573-472	WATER WELLS & PUMPS	14,745	15,000	15,000	15,000
573-481	VEHICLE & MACHINERY MAINT	8,226	9,610	9,159	9,410
4 REPAIR & MAINT		137,796	169,860	143,159	179,660
573-502	COMMUNICATIONS	6,252	4,740	6,342	6,530
573-506	TRAINING & TRAVEL	3,029	4,800	3,000	3,000
573-514	ELECTRICITY	133,172	181,200	125,807	150,000
573-520	NATURAL GAS	87	250	225	250
573-524	ADVERTISING AND LEGAL NOTICE	0	0	0	0
573-526	DUES & SUBSCRIPTIONS	500	500	500	500
5 OPERATIONAL EXP		143,041	191,490	135,874	160,280
573-616	MISCELLANEOUS SERVICES	-67	0	0	0
573-620	LEAK STUDY	16,500	0	0	0
573-646	ENG/SURVEYING SERVICES	7,069	15,000	15,000	15,000
573-680	WQ ASSESSMENT FEES TO STATE	9,460	12,000	12,000	12,000
573-685	LAB FEES	4,876	6,000	8,000	8,000
6 OTHER SERVICES		37,838	33,000	35,000	35,000
573-925	MAIN REPLACEMENT	2,111	0	0	0
9 CAPITAL OUTLAY		2,111	0	0	0
73 WATER PROD & DIST		591,424	670,660	581,060	656,470

Notes: Includes TMRS contribution increase to 6%, 1% wage adjustment for TMRS contribution change, 2% merit increase, \$400 for uniforms, \$35,000 to replace meters and \$200 for lab fee increases.

Wastewater Collection

		FY 12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
581-110	REGULAR EARNINGS	165,500	176,840	174,370	182,670
581-114	CERTIFICATION PAY	5,130	5,200	4,940	5,720
581-120	OVERTIME	24,451	21,050	21,050	21,050
581-130	RETIREMENT	22,146	22,250	21,442	25,920
581-140	LONGEVITY	4,913	9,350	3,915	4,080
581-150	SOCIAL SECURITY	14,324	16,260	15,627	16,330
581-160	WORKER'S COMP	1,624	1,770	1,617	1,770
1 PERSONNEL SERVICES		238,088	252,720	242,960	257,540
581-205	OFFICE SUPPLIES	247	450	300	450
581-215	FOOD	281	300	600	300
581-220	UNIFORMS	2,540	2,000	2,400	2,400
581-235	GAS & OIL	17,711	15,000	15,000	15,000
581-240	MINOR EQUIPMENT	504	500	500	500
581-245	FIELD SUPPLIES	800	800	800	800
2 SUPPLIES		22,084	19,050	19,600	19,450
581-478	SEWER MAINS	17,016	18,000	18,000	18,000
581-479	SEWER PUMPS	4,544	4,500	4,500	4,500
581-481	VEHICLE & MACHINERY MAINT	7,431	8,640	10,639	9,630
4 REPAIR & MAINT		28,991	31,140	33,139	32,130
581-502	COMMUNICATIONS	1,344	1,210	915	940
581-506	TRAINING & TRAVEL	903	3,000	3,000	3,000
581-514	ELECTRICITY	14,060	12,820	14,209	12,820
581-524	ADVERTISING AND LEGAL NOTICES	62	0	0	0
581-526	DUES & SUBSCRIPTIONS	200	500	300	500
5 OPERATIONAL EXP		16,569	17,530	18,424	17,260
581-643	STATE GRANT MATCH	65,073	0	0	0
581-646	ENG/SURVEYING SERVICES	6,256	10,000	10,000	10,000
581-647	I&I STUDY	12,500	50,000	50,000	50,000
6 OTHER SERVICES		83,829	60,000	60,000	60,000
81 WASTE WATER COLLECTION TOTAL		389,560	380,440	374,123	386,380

The Wastewater Collection Supplemental Requests includes: TMRS contribution increase to 6%, 1% wage adjustment for TMRS contribution change, 2% merit increase and \$400 for uniforms.

Wastewater Treatment Plant

		FY12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
590-110	REGULAR EARNINGS	65,514	65,500	66,108	65,900
590-114	CERTIFICATION PAY	7,440	7,800	7,800	7,800
590-120	OVERTIME	5,630	6,650	6,650	6,650
590-130	RETIREMENT	8,708	8,540	8,448	9,950
590-140	LONGEVITY	1,425	1,550	1,545	1,670
590-150	SOCIAL SECURITY	5,579	6,230	6,281	6,270
590-160	WORKER'S COMP	839	760	792	1,400
1 PERSONNEL SERVICES		95,135	97,030	97,623	99,640
590-205	OFFICE SUPPLIES	332	450	400	450
590-215	FOOD	0	100	100	100
590-235	GAS & OIL	3,409	3,110	3,110	3,110
590-240	MINOR EQUIPMENT	123	200	200	200
590-245	FIELD SUPPLIES	175	300	300	300
590-252	OPERATING SUPPLIES	27,593	28,000	28,000	28,000
2 SUPPLIES		31,631	32,160	32,110	32,160
590-420	BUILDINGS & GROUNDS MAINT	7,615	5,000	5,000	5,000
590-477	WASTEWATER TREATMENT FACILITY	13,919	25,000	25,000	40,000
590-481	VEHICLE & MACHINERY MAINT	155	340	364	270
590-485	EQUIPMENT MAINT	14,638	10,000	12,000	0
4 REPAIR & MAINT		36,328	40,340	42,364	45,270
590-502	COMMUNICATIONS	247	360	303	310
590-506	TRAINING & TRAVEL	100	500	500	500
590-514	ELECTRICITY	166,187	169,710	160,050	169,710
590-526	DUES & SUBSCRIPTIONS	471	100	100	100
590-576	SLUDGE REMOVAL	45,613	50,000	50,000	50,000
5 OPERATIONAL EXP		212,618	220,670	210,953	220,620
590-647	I&I STUDY	12,500	50,000	50,000	50,000
590-680	WQ ASSESSMENT FEES TO STATE	19,999	20,000	20,000	20,000
590-682	LAB TESTING FEES	17,812	16,000	17,000	16,000
6 OTHER SERVICES		50,311	86,000	87,000	86,000
WASTE WATER TREATMENT		426,023	476,200	470,050	483,690

The Wastewater Treatment Plant Supplemental Requests Includes TMRS contribution increase to 6%, 1% wage adjustment for TMRS contribution change, 2% merit increase

EMS FUND
Emergency Medical Services

	FY 12	FY13	FY13	FY14
	Actual	Amended	Year End	Adopted
		Budget	Estimate	Budget
521-110 REGULAR EARNINGS	389,823	441,090	450,532	449,300
521-113 HOLIDAY PAY	18,472	25,150	25,150	26,000
521-114 CERTIFICATION PAY	0	0	0	27,900
521-115 PART-TIME EARNINGS	89,741	90,000	90,000	132,000
521-120 OVERTIME	126,838	106,580	106,580	115,000
521-130 RETIREMENT	59,087	59,300	59,878	76,210
521-140 LONGEVITY	8,245	8,570	8,450	8,250
521-150 SOCIAL SECURITY	44,772	51,360	52,074	55,890
521-160 WORKER'S COMP	12,993	11,070	11,050	12,000
1 PERSONNEL SERVICES	749,970	793,120	803,714	902,550
521-205 OFFICE SUPPLIES	879	1,000	850	1,000
521-215 FOOD	884	800	500	800
521-220 UNIFORMS	2,060	3,000	4,800	4,800
521-235 GAS & OIL	25,985	42,650	30,700	44,780
521-240 MINOR EQUIPMENT	2,433	2,500	9,300	15,650
521-245 HOUSEKEEPING SUPPLIES	1,516	1,600	1,945	1,950
521-253 AMBULANCE MEDICAL SUPPLIES	27,054	38,000	44,650	38,650
2 SUPPLIES	60,811	89,550	92,745	107,630
521-419 JANITORIAL SERVICE	3,839	4,520	3,995	4,610
521-420 BUILDINGS & GROUNDS MAINT	3,055	4,000	2,000	4,000
521-481 VEHICLE & MACHINERY MAINT	6,042	12,350	11,443	12,350
521-485 EQUIPMENT MAINT	2,942	5,500	2,300	5,500
4 REPAIR & MAINT	15,877	26,370	19,738	26,460
521-502 COMMUNICATIONS	9,282	9,730	10,300	10,610
521-506 TRAINING & TRAVEL	5,882	7,500	9,100	9,100
521-508 EMERG MGMT MISC	-43	0	0	0
521-514 ELECTRICITY	13,005	14,910	12,966	14,910
521-520 NATURAL GAS	753	360	300	360
521-526 DUES & SUBSCRIPTIONS	91	1,500	1,980	1,500
521-539 INS - VEHICLE/EQUIPMENT	1,465	1,940	1,940	1,940
521-550 INS - FLEET	1,940	2,370	2,370	2,370
521-555 CONTINGENCY	2,370	10,000	0	0
5 OPERATIONAL EXP	34,744	48,310	38,956	40,790

Emergency Medical Services

	FY 12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
521-610 COLLECTION AGENCY FEE	29,457	40,000	42,352	41,990
521-613 MEDICAL DIRECTOR	0	0	9,000	9,000
521-616 MISCELLANEOUS SERVICES	4,266	17,000	0	0
6 OTHER SERVICES	33,723	57,000	51,352	50,990
521-850 CAPITAL LEASE PRINCIPAL	5,400	5,400	5,400	5,400
521-851 CAPITAL LEASE INTEREST	1,870	1,870	1,870	1,870
8 MISCELLANEOUS	7,270	7,270	7,270	7,270
521-920 DEPRECIATION AND BAD DEBT	83,492	55,000	0	55,000
521-935 MAJOR EQUIPMENT	196	134,775	134,775	0
9 CAPITAL OUTLAY	83,688	189,775	134,775	55,000
21-EMERGENCY MEDICAL SERV TOTAL	986,083	1,211,395	1,148,550	1,190,690

Note: Includes TMRS contribution increase to 6%, 4% wage adjustment, certification pay, increases in uniforms, minor equipment for maintenance of cardiac monitors, \$350 in housekeeping supplies, \$10,650 in ambulance supplies and \$1,600 increase in travel/training.

Emergency Medical Services Non- Departmental

		FY 12	FY13	FY13	FY14
		Actual	Amended	Year End	Adopted
			Budget	Estimate	Budget
508-704	OPERATION SUPPORT X-FER	0	28,000	28,000	28,000
508-740	IT X-FER	0	2,850	2,850	2,850
508-745	CIP X-FER	0	21,500	21,500	0
508-750	EMPLOYEE INS X-FER	105,000	99,170	99,170	81,850
7 TRANSFERS		105,000	151,520	151,520	112,700
08 NON-DEPARTMENTAL TOTAL		105,000	151,520	151,520	112,700

Information Technology

		FY 12 Actual	FY13 Amended Budget	FY13 Year End Estimate	FY14 Adopted Budget
517-240	MINOR EQUIPMENT	5,331	9,250	7,977	1,000
517-290	SOFTWARE	14,556	6,600	6,849	0
2 SUPPLIES		19,887	15,850	14,826	1,000
517-480	COMPUTER CONSULTING & MAINT.	24,657	40,000	22,000	40,000
4 REPAIR & MAINT		24,657	40,000	22,000	40,000
517-618	SOFTWARE SUPPORT	59,230	65,260	78,605	75,000
6 OTHER SERVICES		59,230	65,260	78,605	75,000
517-950	SERVERS	7,184	0	0	40,000
9 CAPITAL OUTLAY		7,184	0	0	40,000
17-INFORMATION TECHNOLOGY TOTAL		110,958	121,110	115,431	156,000

Note: \$40,000 is proposed to replace existing servers.



Capital Projects

<u>PROJECT</u>	<u>Cost</u>	<u>FUNDING SOURCE</u>
1 Sealcoating of Streets	275,000	General Fund
2 Strip Paving	40,000	General Fund
3 Main Rehabilitation	175,000	Water and Sewer Fund
4 Non-slip surface Aquatic Center	28,000	General Fund
5 Foundation repair EMS	58,330	General Fund
6 Pad Foot Roller	45,000	General Fund
7 New offices EMS/FD	20,000	General Fund/EMS Fund
8 Install chart recorder	8,000	Water and Sewer Fund
9 Dump truck repair	25,000	Water and Sewer Fund
10 West Loop Park	TBD	General Fund
11 Willie Bell Park Pavillion	132,000	General Fund
12 Willie Bell Park parking lot	17,000	General Fund
<hr style="border-top: 1px dashed blue;"/>		
13 ADA Compliance	50,000	General Fund
14 Civic Center parking lot	90,000	General Fund
15 City Hall parking lot	35,000	General Fund
16 Backup Belt Press	500,000	Water and Sewer Fund
17 New Sand Infiltration	750,000	Water and Sewer Fund

Items above the line are proposed for funding in the FY14 Adopted Budget.

Capital Improvement Program

The Capital Improvement Program is a five-year plan presented for City Council to review as part of the annual budget process. The program consolidates all anticipated capital needs for which funding authorization exists. The program is divided into sections by services and funding.

The City's Capital Improvement Program includes a capital budget (projected expenditures for the current year). This includes capital expenditures, assets or projects with a cost of at least \$5,000 and a useful life of at least 5 years. Also included in the City's CIP is the capital program which includes anticipated capital expenditures to be purchased or projects to be completed in the future. The CIP categorizes and accounts for key capital requirements related to expenditures excluded from the capital outlay of the departmental operating budgets. This CIP includes costly, non-routine projects with multiple year life expectancies.

These funds are presented as project-based budgets rather than fiscal year budgets because some projects may take several fiscal years. These funds are not included in the summary budget totals but are presented for disclosure.

Upon approval by Council and funding source confirmation, the projects proposed in the CIP for the current year will commence. The unfunded projects in the future years of the plan will be included annually as Council determines continued relevance of the projects and approves funding sources.

Streets Projects

- ❖ Sealcoating: \$275,000 annually to rehabilitate streets throughout El Campo, this is a multi-year effort.
- ❖ Motor Grader: \$19,638 annually (year 3) for a 10-year capital lease to replace the existing motor grader, beginning in 2012. The motor grader, a machine with a long blade used to create a flat surface, will be used to prepare the base course to create a wide flat surface for asphalt.
- ❖ Hospital Emergency Route Access from Highway 71: This project was identified in the Comprehensive Plan and will provide direct access from Highway 71 to the Hospital.
- ❖ Strip Paving: \$40,000 to continue to pave remaining gravel roads.
- ❖ Street Sweeper: \$38,014 annually (year 2) for a 5-year capital lease to replace the existing street sweeper, beginning in 2013. The existing sweeper is over five years old and in need of replacement as repair costs continue to rise.

Parks Projects

- ❖ Willie Bell Pavilion: \$132,000 for a pavilion to cover and light the basketball courts at Willie Bell Park, proposed for FY13-14. This project was also identified in the Comprehensive Plan.
- ❖ Willie Bell Park Parking Lot: \$17,000. Funds will be used for 4 inches of processed gravel on entrance to Willie Bell, the parking area by restrooms, on the parking area between the basketball court and creek and on the other side of the creek to create a new parking area. City staff will provide the labor.
- ❖ Decking for the Aquatic Center: \$28,500 for non-slip deck and patio coating, including a primer and two coats of the actual coating, proposed for FY13-14. City staff will provide the labor.
- ❖ Mowers: \$24,000 over two years (11-12 and 12-13) to replace zero turn mowers used for maintaining the City's parks and facilities.
- ❖ ADA Accessibility in Parks: \$50,000 to meet compliance requirements under the comprehensive federal civil rights law, which requires all municipalities to conduct an evaluation of services, policies and practices in the parks. These funds will be used to provide necessary updates to the parks to remain in compliance.

- ❖ Repair slide at the Aquatic Center: \$29,810 to repair the slide at the Aquatic Center, which is in disrepair due to rust.
- ❖ Skate Park: \$100,000 to design and develop a Skate Park in the City limits. A skate park was a priority in the strategic plan and ranked high on the needs when the City developed its Parks Master Plan.
- ❖ West Loop Park: This project was identified in the Comprehensive Plan and will provide a park in the northwest part of town that will include softball and baseball fields.

Technology Projects

- ❖ Laser Fiche: \$40,000 for records management software that will allow many users instant access to documents and images, as well as reducing the resource utilization inherent with paper.
- ❖ Automated Kiosk for Utilities: \$25,000 for hardware and software for drive through kiosk to accept cash, check or credit/debit cards for utility payments and court fines. Will update financial/court software in real time.
- ❖ Firearms Simulator: \$32,560 for software to provide training to law enforcement officers, which will be support 50% from Police Seizure Funds.

Equipment

- ❖ Power Stretchers: \$28,000 was utilized in FY12 and FY13 for two power stretchers to help with lifting of patients. The power stretchers are battery operated and can lift patients that weigh in excess of 600 pounds.
- ❖ Portable sewer camera: \$10,000 for a portable camera to replace the 14 year old existing unit which is outdated and difficult to repair. This camera will locate trouble in sewer service.

Infrastructure Projects

- ❖ Repairs to the Police Station: \$10,900 for building repairs, including masonry.

Water and Sewer Projects

Rehabilitation Projects

- ❖ Collection Mains: \$100,000 annually for rehabilitation on water collection mains. These funds are used throughout the fiscal year on areas identified as in need of system repair.
- ❖ Distribution Mains: \$75,000 annually for rehabilitation on water distribution mains. These funds are used throughout the fiscal year on areas identified as in need of system repair.

Generators

- ❖ Wastewater Treatment Plant Generator: \$330,000 for a 600kw back-up generator for the wastewater treatment plant to allow continued operations during power blackouts or disasters.
- ❖ Monseratte Plant Generator: \$162,000 for a 300kw back-up generator for the plant to provide a dependable source of potable water during emergency situations.

Infrastructure

- ❖ Water Tower for West Side of Town: \$1,100,000 for an elevated water tower to increase flow and pressure for residential and fire protection for outer parts of service areas.

**City of El Campo
Capital Improvement Schedule
FY2012-2017**

	PROJECT BUDGET AMOUNT	ESTIMATED FY12-13	PROJECTED FY13-14	PROJECTED FY14-15	PROJECTED FY15-16	PROJECTED FY16-17	PROJECTED FY17-18
BEGINNING FUND BALANCE:							
		\$ 394,179	\$ 390,254	\$ 447,129	\$ 57,017	\$ 58,727	\$ 58,727
INTRAGOVERNMENTAL TRANSFERS							
General Fund Transfer		\$ 692,497	\$ 1,429,923	\$ 275,000	\$ 422,652	\$ 372,652	\$ 334,638
Water and Sewer Fund Transfer		126,380	210,000	175,000	270,000	270,000	270,000
EMS Fund Transfer		-	21,500	-	7,400	-	-
Police Seizure Fund Transfer		17,630	-	-	-	-	-
CERTIFICATES OF OBLIGATION		-	-	-	1,100,000	-	-
INTEREST EARNINGS		-	11,710	8,940	1,710	-	-
TOTAL RESOURCES		\$ 836,507	\$ 1,673,133	\$ 458,940	\$ 1,801,762	\$ 642,652	\$ 604,638
STREETS PROJECTS							
SEAL COATING	ANNUAL	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
MOTOR GRADER	210,000	19,638	19,638	19,638	19,638	19,638	19,638
HOSPITAL EMERGENCY ROUTE ACCESS	TBD	TBD		-	-		
STRIP PAVING	TBD	40,000	40,000	40,000	40,000	40,000	40,000
STREET SWEEPER	240,000	38,014	38,014	38,014	38,014	38,014	40,000
SUBTOTAL STREETS PROJECTS		\$ 372,652	\$ 372,652	\$ 372,652	\$ 372,652	\$ 372,652	\$ 374,638
PARKS PROJECTS							
WILLIE BELL PARK PAVILLION	132,000	\$ -	\$ -	\$ 132,000	\$ -	\$ -	\$ -
WILLIE BELL PARK PARKING LOT	17,000	-		17,000	-	-	-
DECKING FOR AQUATIC CENTER	13,500	-	28,000	-	-	-	-
MOWERS	24,000	11,070	-	-	-	-	-
ADA COMPLIANCE	50,000	50,000				-	-
SLIDE REPAIR AT AQUATIC CENTER	35,000	29,810				-	-
SKATE PARK	100,000			50,000	50,000	-	-
WEST LOOP PARK	TBD		931,206	TBD	TBD	-	-
SUBTOTAL PARKS PROJECTS		\$ 90,880	\$ 959,206	\$ 199,000	\$ 50,000	\$ -	\$ -

	PROJECT BUDGET AMOUNT	ESTIMATED FY12-13	PROJECTED FY13-14	PROJECTED FY14-15	PROJECTED FY15-16	PROJECTED FY16-17	PROJECTED FY17-18
TECHNOLOGY PROJECTS							
LASER FICHE	40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
DRIVE THRU AUTOMATED UTILITY KIOSK	25,000	25,000	-	-	-	-	-
FIREARMS SIMULATOR	32,560	32,564	-	-	-	-	-
SUBTOTAL TECHNOLOGY PROJECTS		\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT							
POWER STRETCHERS	42,000	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -
PORTABLE RADIOS	35,680	7,000	14,400	7,400	7,400	-	-
PORTABLE SEWER CAMERA	10,000	10,000	-	-	-	-	-
SUBTOTAL EQUIPMENT PROJECTS		\$ 31,000	\$ 14,400	\$ 7,400	\$ 7,400	\$ -	\$ -
REHABILITATION PROJECTS							
COLLECTION MAINS	ANNUAL	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
DISTRIBUTION MAINS	ANNUAL	75,000	75,000	75,000	75,000	75,000	75,000
SUBTOTAL REHAB PROJECTS		\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
GENERATORS PROJECTS							
WASTEWATER TREATMENT PLANT	330,000	\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500
MONSERATTE PLANT	162,500	32,500	32,500	32,500	32,500	32,500	32,500
SUBTOTAL GENERATOR PROJECTS		\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
INFRASTRUCTURE PROJECTS							
TOWER WEST SIDE	1,100,000	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -
POLICE STATION REPAIRS	10,900	10,900	-	-	-	-	-
EMS FOUNDATION/BUILDING REPAIRS			\$ -	\$ 58,330	\$ -	\$ -	\$ -
SUBTOTAL INFRASTRUCTURE PROJECTS		\$ 10,900	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -
TOTAL EXPENDITURES		\$ 840,432	\$ 1,616,258	\$ 849,052	\$ 1,800,052	\$ 642,652	\$ 644,638
ENDING FUND BALANCE:		\$ 390,254	\$ 447,129	\$ 57,017	\$ 58,727	\$ 58,727	\$ 18,727



Budget Ordinance No. 2013-20

AN ORDINANCE ADOPTING AND APPROVING A BUDGET AND APPROPRIATING FUNDS FOR THE CITY OF EL CAMPO, TEXAS, FOR THE FISCAL YEAR OCTOBER 1, 2013, THROUGH SEPTEMBER 30, 2014 AND SETTING FORTH THE APPROPRIATIONS FOR SAID BUDGET.

WHEREAS, heretofore a budget for the fiscal year October 1, 2013, through September, 30, 2014, has been prepared by the City Manager, as Budget Officer for the City of El Campo, Texas; and,

WHEREAS, said budget has been presented by the City Manager in accordance with laws of the State of Texas and Article 9 of the Charter of the City of El Campo; and,

WHEREAS, public notices of a public hearing upon this budget have been duly and legally made as required by law; and,

WHEREAS, further, after full and final consideration, the public hearing having been held on said budget and the financial condition and comparative expenditures as filed having been duly considered, it is the consensus of the opinion that the budget, as filed and amended, should be approved;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EL CAMPO, TEXAS;

SECTION 1: That the City Council of the City of El Campo does hereby ratify, adopt, and approve of the budget as filed and amended for the fiscal year beginning October 1, 2013, and ending September 30, 2014.

SECTION 2: That there is hereby appropriated the sum of \$8,571,390 to the General Fund for the payment of operating expenses and necessary capital outlay for the city government.

SECTION 3: That there is hereby appropriated the sum of \$10,000 to the Court Technology Fund for expenses associated with the technology of the Court.

SECTION 4: That there is hereby appropriated the sum of \$6,810 to the Court Security Fund for expenses associated with the security of the Court.

SECTION 5: That there is hereby appropriated the sum of \$125,000 to the Hotel/Motel Fund for the purpose of enhancing and promoting tourism.

SECTION 6: That there is hereby appropriate the sum of \$28,940 to the TRAZ Fund for the purpose of design and construction of transportation related projects in the designated TRAZ zone.

SECTION 7: That there is hereby appropriated the sum of \$5,350 to the Police Seizure Fund for the purpose of providing equipment and training for the Police Department.

SECTION 8: That there is hereby appropriated the sum of \$3,443,330 to the Water and Sewer Utility Fund for water and sewer operating expenses, necessary capital outlay and principal and interest payments on bonds and other debt instruments as they mature for the water and sewer departments.

SECTION 9: That there is hereby appropriated the sum of \$1,700,000 to the Solid Waste Fund for the contracted garbage collection and related billing.

SECTION 10: That there is hereby appropriated the sum of \$939,770 to the Debt Service Fund for the purpose of paying interest and principal payments on bonds and other debt instruments as they mature.

SECTION 11: That there is hereby appropriated the sum of \$1,303,390 to the EMS Fund for the purpose of providing emergency medical services.

SECTION 12: That there is hereby appropriated the sum of \$156,000 to the Information Technology Fund for the purpose of providing technology for city services.

SECTION 13: That there is hereby appropriated the sum of \$109,000 to the Fleet Replacement Fund for the purpose of providing fleet for city services.

SECTION 14: That there is hereby appropriated the sum of \$917,000 to the Health Insurance Service Fund for the purpose of providing health coverage for the City's employees.

SECTION 15: That there is hereby appropriated the sum of \$ 400,650 to the General Government CIP Fund for general fund capital projects.

SECTION 16: That there is hereby appropriated the sum of \$946,070 to the Utility CIP Fund for utility capital projects.

SECTION 17: That this ordinance shall take effect and be in force immediately after its passage.

PASSED, APPROVED AND ADOPTED THIS 23RD DAY OF SEPTEMBER 2013.

AN ORDINANCE SETTING THE TAX RATE AND LEVYING A TAX UPON ALL PROPERTY SUBJECT TO TAXATION WITHIN THE CITY OF EL CAMPO, TEXAS, FOR THE YEAR 2013; APPORTIONING SAID LEVY AMONG THE VARIOUS FUNDS AND ITEMS FOR WHICH REVENUE MUST BE RAISED; PROVIDING FOR THE COLLECTION OF TAXES THEREIN LEVIED; ASSESSING PENALTY AND INTEREST FOR THE NON-PAYMENT OF SUCH TAXES WITHIN THE TIME SET; AND DECLARING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EL CAMPO, TEXAS;

SECTION 1: That there shall be and the same is hereby levied and shall be assessed and collected for the year 2013 on all taxable property, real, personal and mixed, situated within the Corporate Limits of the City of El Campo, Texas, and not exempt by the Constitution of the State of Texas and valid State laws, an ad valorem tax of \$0.48064 on each \$100.00 worth of taxable property at 100% assessed valuation.

SECTION 2: That the taxes herein levied, when collected, shall be appropriated among the funds and departments of the municipal government of the City of El Campo, Texas, for the purposes hereinafter set forth as follows, to wit:

For Maintenance and Operation for the General Fund \$0.44753

For Payment of Principal and Interest on Combined Tax and Revenue Certificates of Obligation, Series 2008, 2010, 2013 and General Obligation Refunding Bonds Series 2012 and 2013 \$0.03311

TOTAL TAX LEVY \$0.48064

SECTION 3: All monies collected under this ordinance for the specific items therein named, be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and that the Director of Finance shall so keep these accounts as to readily and distinctly show the amounts collected, the amounts expended and the amounts on hand at any time belonging to such funds, it is hereby made the duty of every person collecting money for the City of El Campo, to deliver to the Director of Finance at the time of depositing of any monies, a statement showing to what fund such deposit should be made, and from what source received. All receipts for the City not specifically apportioned by this ordinance are hereby made payable to the General Fund of the City.

SECTION 4: That the taxes herein levied are payable on or before January 31, 2014. Penalty and interest shall accrue on any unpaid amount thereafter said date in accord with the rates and established by the State of Texas.

SECTION 5: That this ordinance shall take effect and be in force after its passage.

PASSED, APPROVED AND ADOPTED THIS 23rd DAY OF SEPTEMBER, 2013.

Appendix B: Revenue Schedule

Revenue Summary

		FY12	FY13	FY13	FY14
		Actual	Budget	Estimate	Adopted
4110	CURRENT PROPERTY TAXES	2,487,985	2,477,590	2,507,814	2,547,120
4111	PRIOR YEAR TAXES	65,405	50,000	52,248	50,000
4112	PENALTY, INTEREST & COSTS	53,452	46,000	46,000	46,000
4120	SALES TAX ALLOCATION	3,404,077	3,089,315	3,438,118	3,490,190
4130	UF FRANCHISE TAX	124,400	125,200	125,200	132,290
4131	FRANCHISE TAX - GAS	44,811	50,680	36,259	40,000
4132	FRANCHISE TAX - AEP	277,063	285,000	285,000	285,000
4133	FRANCHISE TAX - WCEC	83,027	82,950	86,375	86,380
4134	FRANCHISE TAX - TELEPHONE	59,127	60,000	60,000	60,000
4135	FRANCHISE TAX - CABLE	59,154	68,950	58,699	58,500
4136	FRANCHISE TAX - GARBAGE	87,408	82,200	85,598	87,410
4140	MIXED BEVERAGE TAX	11,948	11,000	12,137	11,500
4141	INDUSTRIAL AGREEMENT TAX	14,710	14,710	13,103	13,100
1 TAXES		\$6,772,567	\$6,443,595	\$6,806,551	\$6,907,490
4204	COUNTY ARREST FEES	50	650	50	50
4206	ECISD CONTRIBUTION	104,241	125,000	120,000	121,340
4207	GRANT REVENUE	4,000	0		0
2 INTERGOVERNMENTAL		\$108,291	\$125,650	\$120,050	\$121,390
4312	BUSINESS LICENSE	6,648	5,000	6,888	5,600
4314	BUILDING PERMITS	45,384	40,000	53,607	55,110
4316	ELECTRICAL PERMITS	7,368	6,000	7,262	8,830
4318	PLUMBING PERMITS	16,258	10,000	12,550	21,830
4322	MECHANICAL PERMITS	4,536	5,000	6,057	5,280
4324	BUILDING CONTRACTORS LIC	5,150	5,530	5,250	4,350
4325	HEALTH PERMITS	7,075	6,900	7,050	6,730
4326	ELECTRICAL LICENSE	50	50	25	50
4328	DOG LICENSES	5,511	4,500	4,000	5,510
4330	BICYCLE LICENSE	294	300	300	300
4331	REPORTS	2,453	1,200	1,542	1,200
3 LICENSE & PERMITS		\$100,726	\$84,480	\$104,530	\$114,790
4410	MUNICIPAL COURT FINES	576,418	550,000	538,567	540,000
4411	INDIGENT DEFENSE FUND	4,561	4,500	4,500	4,500
4412	CIVIL JUSTICE FEE STATE	102	110	110	110
4413	CIVIL JUSTICE FEE CITY	11	10	11	10
4 FINES		\$581,092	\$554,620	\$543,188	\$544,620
4501	RETURN CHECK FEE	60	30	150	30
4502	ANIMAL SHELTER FEES	3,840	2,540	3,840	4,340
4503	MOWING & DEMOLITION FEES	235	1,260	235	200
4504	P & Z/BOA FEES	4,050	1,960	1,960	2,000
4506	CIVIC CENTER FEES	77,497	70,000	77,497	80,000

Revenue Summary

		FY12	FY13	FY13	FY14
		Actual	Budget	Estimate	Adopted
4507	RECREATIONAL FEES	8,100	6,750	8,100	8,540
4509	AQUATIC CENTER FEES	165,758	122,640	165,758	167,000
5 CHARGES FOR SERVICES		\$259,540	\$205,180	\$257,540	\$262,110
4602	SALE OF FIXED ASSETS	80,551	10,000	24,282	10,000
4604	MISCELLANEOUS REVENUE	80,963	226,497	226,272	30,350
4605	GAS & OIL LEASE REVENUE	147	140	140	140
4610	CULVERT REVENUE	25,104	7,500	7,500	7,500
4620	LAND & BUILDING LEASES	33,400	37,400	28,400	28,400
4646	DONATIONS	2,224	1,000	0	0
6 MISCELLANEOUS		\$222,388	\$282,537	\$286,594	\$76,390
4701	INTEREST INCOME	30,537	50,000	20,000	25,000
4702	UNREALIZED GAIN/LOSS	-2,589	0	0	0
7 INTEREST		\$27,948	\$50,000	\$20,000	\$25,000
4911	EQUITY RETURN - TML	0	9,670	0	0
9 OTHER		\$0	\$9,670	\$0	\$0
GENERAL FUND REVENUES		\$8,072,553	\$7,755,732	\$8,138,453	\$8,051,790
4803	TRANSFER FROM F03	112,500	109,500	122,000	122,000
4805	TRANSFER FROM F24 H/M	103,420	72,140	109,678	93,930
4806	TRANSFER FROM F93 FUND	7,270	35,270	35,270	35,270
4807	TRANSFER FROM F02 OPER SUPPORT	245,080	268,400	268,400	268,400
4808	TRANSFER FROM F20 COURT SECURITY	20,000	15,000	15,000	0
4850	CAPITAL CONTRIBUTION	167,410	0	0	0
8 TRANSFERS		\$655,680	\$500,310	\$550,348	\$519,600
GENERAL FUND RESOURCES		\$655,680	\$500,310	\$550,348	\$519,600
4680	COURT TECHNOLOGY REVENUE	12,839	10,500	10,000	10,000
6 MISCELLANEOUS		\$12,839	\$10,500	\$10,000	\$10,000
COURT TECHNOLOGY FUND REVENUES		\$12,839	\$10,500	\$10,000	\$10,000
4681	BUILDING SECURITY REVENUE	7,040	7,250	6,800	6,800
6 MISCELLANEOUS		\$7,040	\$7,250	\$6,800	\$6,800
4701	INTEREST INCOME	79	80	10	10
7 INTEREST		\$79	\$80	\$10	\$10

Revenue Summary

		FY12	FY13	FY13	FY14
		Actual	Budget	Estimate	Adopted
4800	FUNDS FROM FUND BALANCE	0	7,670	0	0
8	TRANSFERS	\$0	\$7,670	\$0	\$0
COURT SECURITY FUND REVENUES		\$7,119	\$15,000	\$6,810	\$6,810
4100	REVENUES	133,263	100,000	148,531	125,000
1	TAXES	\$133,263	\$100,000	\$148,531	\$125,000
HOTEL/MOTEL FUND REVENUES		\$133,263	\$100,000	\$148,531	\$125,000
4110	TAXES - CITY	0	0	0	13,180
4115	TAXES -COUNTY	0	0	0	15,760
1	TAXES	\$0	\$0	\$0	\$28,940
TRZ FUND REVENUES		\$0	\$0	\$0	\$28,940
4604	MISCELLANEOUS	40,970	0	31,152	0
4651	DRUG FORFEITURE	18,192	5,000	25	5,000
6	MISCELLANEOUS	\$59,161	\$5,000	\$31,177	\$5,000
4701	INTEREST INCOME	414	350	235	230
7	INTEREST	\$414	\$350	\$235	\$230
POLICE SEIZURE FUND REVENUES		\$59,575	\$5,350	\$31,412	\$5,230
4110	CURRENT PROPERTY TAXES	289,436	230,422	240,676	157,400
4111	PRIOR YEAR TAXES	7,932	7,500	7,500	7,500
4112	PENALTY AND INTEREST	5,872	4,000	4,000	4,000
1	TAXES	\$303,239	\$241,922	\$252,176	\$168,900
4625	CDC DEBT REIMBURSEMENT	3,282	18,850	18,850	18,640
8	MISCELLANEOUS	\$3,282	\$18,850	\$18,850	\$18,640
4701	INTEREST INCOME	477	450	250	250
7	INTEREST	\$477	\$450	\$250	\$250
DEBT SERVICE REVENUES		\$306,998	\$261,222	\$271,276	\$187,790
4807	TRANSFER FROM F02	734,927	597,620	597,620	751,980
8	TRANSFERS	\$734,927	\$597,620	\$597,620	\$751,980
DEBT SERVICE FUND RESOURCES		\$734,927	\$597,620	\$597,620	\$751,980
4110	WATER COLLECTIONS	1,438,819	1,585,660	1,469,000	1,529,710
4120	SEWER COLLECTIONS	1,617,632	1,612,030	1,620,000	1,754,020
4140	BULK WATER SALES	0	1,000	1,000	1,000
4150	SERVICE CONNECTION CHARGES	150	15,000	22,971	15,000
1	CHARGES FOR SERVICES	\$3,056,601	\$3,213,690	\$3,112,971	\$3,299,730

Revenue Summary

		FY12	FY14	FY13	FY14
		Actual	Proposed	Estimate	Adopted
4300	PENALTY COLLECTIONS	81,860	75,000	86,295	75,000
4310	WATER TAPS	19,710	7,500	15,000	7,500
4315	WATER METER INSTALLATION	290	0	0	0
4320	SEWER TAPS	8,400	7,500	12,000	7,500
4330	REINSTATEMENT FEES	23,069	22,500	32,102	22,500
3 FEES AND PENALTIES		\$133,329	\$112,500	\$145,397	\$112,500
4601	RETURNED CHECK FEES	2,130	2,100	2,100	2,100
4603	CASH OVER (SHORT)	3	0	0	0
4645	MISCELLANEOUS	17,830	0	0	0
6 MISCELLANEOUS		\$19,963	\$2,100	\$2,100	\$2,100
4701	INTEREST INCOME	6,545	12,000	6,500	6,500
4702	GAIN/LOSS INVESTMENTS	300	0	0	0
7 INTEREST		\$6,844	\$12,000	\$6,500	\$6,500
WATER AND SEWER FUND REVENUES		\$3,216,737	\$3,340,290	\$3,266,968	\$3,420,830
4802	TRANSFER FROM OTHER ACCOUNT	0	57,800	0	0
4803	TRANSFER FROM F03	12,500	12,500	12,500	12,500
4806	TRANSFER FROM F60	139,425	0	0	0
8 TRANSFERS		\$151,925	\$70,300	\$12,500	\$12,500
WATER AND SEWER FUND RESOURCES		\$151,925	\$70,300	\$12,500	\$12,500
4110	GARBAGE SERVICE	1,531,504	1,530,000	1,587,361	1,575,000
1 CHARGES FOR SERVICES		\$1,531,504	\$1,530,000	\$1,587,361	\$1,575,000
4615	BILLING FEE	124,193	122,000	126,436	125,000
6 MISCELLANEOUS		\$124,193	\$122,000	\$126,436	\$125,000
4701	INTEREST INCOME	202	0	100	0
7 INTEREST		\$202	\$0	\$100	\$0
SOLID WASTE REVENUES		\$1,655,899	\$1,652,000	\$1,713,897	\$1,700,000
4202	ESD #4 CONTRIBUTION	796,510	840,808	840,808	803,420
2 INTERGOVERNMENTAL		\$796,510	\$840,808	\$840,808	\$803,420
4505	AMBULANCE FEES	319,446	414,720	500,000	489,970
5 CHARGES FOR SERVICES		\$319,446	\$414,720	\$500,000	\$489,970
4604	MISCELLANEOUS	8,113	107,387	70,000	10,000
6 MISCELLANEOUS		\$8,113	\$107,387	\$70,000	\$10,000
4701	INTEREST INCOME	155	0	13	0
7 INTEREST		\$155	\$0	\$13	\$0
EMS REVENUES		\$1,124,224	\$1,362,915	\$1,410,821	\$1,303,390

Revenue Summary

		FY12	FY14	FY13	FY14
		Actual	Proposed	Estimate	Adopted
4801	TRANSFER FROM F01	99,025	76,120	76,120	94,330
4807	TRANSFER FROM F02	11,170	35,330	35,330	52,010
4808	TRANSFER FROM F20	0	6,810	6,810	6,810
4809	TRANSFER FROM F93	0	2,850	2,850	2,850
8 TRANSFERS		\$110,195	\$121,110	\$121,110	\$156,000
INFORMATION TECHNOLOGY FUND RESOURCES		\$110,195	\$121,110	\$121,110	\$156,000
4200	DEPENDENT CONTRIBUTION	172,134	213,660	211,783	206,930
4202	RETIREES	14,175	15,500	7,765	0
4203	STOP LOSS REIMBURSEMENT	0	0	26,731	0
4203	EMPLOYEE CONTRIBUTION	53,692	23,480	31,001	7,970
2 INTERGOVERNMENTAL		\$240,001	\$252,640	\$277,280	\$214,900
4701	INTEREST INCOME	231	0	300	0
7 INTEREST		\$231	\$0	\$300	\$0
HEALTH INSURANCE REVENUES		\$240,232	\$252,640	\$277,580	\$214,900
4201	CITY CONTRIBUTION	868,540	862,710	862,710	702,100
8 TRANSFERS		\$868,540	\$862,710	\$862,710	\$702,100
HEALTH INSURANCE FUND RESOURCES		\$868,540	\$862,710	\$862,710	\$702,100
4801	TRANSFER FROM F01	0	92,260	92,260	109,000
4807	TRANSFER FROM F02	0	57,000	57,000	0
8 TRANSFERS		\$0	\$149,260	\$149,260	\$109,000
FLEET REPLACEMENT RESOURCES		\$0	\$149,260	\$149,260	\$109,000
4801	TRANSFER FROM F01	691,497	0	1,429,923	275,000
4810	DRAW FROM FUND BALANCE	0	0	0	125,650
8 TRANSFERS		\$691,497	\$0	\$1,429,923	\$400,650
GENERAL GOVERNMENT CIP FUND RESOURCES		\$691,497	\$0	\$1,429,923	\$400,650
4807	TRANSFER FROM F02	126,380	0	175,000	270,000
4812	TRANSFER FROM F82 (BOND PROCEEDS)	0	0	2,013,927	676,070
8 TRANSFERS		\$126,380	\$0	\$2,188,927	\$946,070
UTILITY CIP FUND RESOURCES		\$126,380	\$0	\$2,188,927	\$946,070
TOTAL REVENUES		\$14,841,267	\$14,755,649	\$15,278,681	\$15,054,680
TOTAL TRANSFER		\$3,339,144	\$2,308,980	\$5,912,398	\$3,597,900
TOTAL RESOURCES		\$18,180,412	\$17,064,629	\$21,191,079	\$18,652,580

Appendix C: Debt Schedules

Combined Outstanding Debt to Maturity

	Principal	Interest	Debt Service	Annual Debt Service
02/01/14	570,000	188,213	758,213	
08/01/14	0	179,063	179,063	937,275
02/01/15	665,000	179,063	844,063	
08/01/15	0	168,775	168,775	1,012,838
02/01/16	635,000	168,775	803,775	
08/01/16	0	159,213	159,213	962,988
02/01/17	660,000	159,213	819,213	
08/01/17	0	149,588	149,588	968,800
02/01/18	670,000	149,588	819,588	
08/01/18	0	139,600	139,600	959,188
02/01/19	695,000	139,600	834,600	
08/01/19	0	129,750	129,750	964,350
02/01/20	720,000	129,750	849,750	
08/01/20	0	118,788	118,788	968,538
02/01/21	735,000	118,788	853,788	
08/01/21	0	94,788	94,788	948,575
02/01/22	495,000	94,788	589,788	
08/01/22	0	86,866	86,866	676,653
02/01/23	510,000	86,866	596,866	
08/01/23	0	78,647	78,647	675,513
02/01/24	535,000	78,647	613,647	
08/01/24	0	69,788	69,788	683,434
02/01/25	640,000	69,788	709,788	
08/01/25	0	58,775	58,775	768,563
02/01/26	660,000	58,775	718,775	
08/01/26	0	47,231	47,231	766,006
02/01/27	690,000	47,231	737,231	
08/01/27	0	34,891	34,891	772,122
02/01/28	595,000	32,931	627,931	
08/01/28	0	21,659	21,659	649,590
02/01/29	625,000	21,659	646,659	
08/01/29	0	9,682	9,682	656,341
02/01/30	355,000	9,682	364,682	
08/01/30	0	4,199	4,199	368,880
02/01/31	180,000	6,158	186,158	
08/01/31	0	3,781	3,781	189,939
02/01/32	190,000	3,781	193,781	
08/01/32	0	1,262	1,262	195,044
	10,825,000	3,299,635	14,124,635	14,124,635

Debt Service Fund Debt Schedule to Maturity

	Principal	Interest	Debt Service	Annual Debt Service
02/01/14	121,194	32,656	153,850	
08/01/14	0	31,444	31,444	185,295
02/01/15	193,913	31,444	225,357	
08/01/15	0	29,505	29,505	254,863
02/01/16	193,913	29,505	223,418	
08/01/16	0	27,566	27,566	250,984
02/01/17	201,632	27,566	229,198	
08/01/17	0	25,550	25,550	254,748
02/01/18	203,478	25,550	229,027	
08/01/18	0	23,303	23,303	252,330
02/01/19	211,197	23,303	234,499	
08/01/19	0	20,974	20,974	255,473
02/01/20	215,761	20,974	236,735	
08/01/20	0	18,364	18,364	255,099
02/01/21	219,452	18,364	237,816	
08/01/21	0	10,998	10,998	248,814
02/01/22	126,205	10,998	137,203	
08/01/22	0	9,657	9,657	146,860
02/01/23	131,205	9,657	140,862	
08/01/23	0	8,263	8,263	149,125
02/01/24	137,079	8,263	145,341	
08/01/24	0	6,738	6,738	152,079
02/01/25	137,952	6,738	144,690	
08/01/25	0	5,186	5,186	149,875
02/01/26	142,952	5,186	148,138	
08/01/26	0	3,577	3,577	151,715
02/01/27	143,826	3,577	147,403	
08/01/27	0	1,959	1,959	149,362
02/01/28	29,699	1,959	31,658	
08/01/28	0	1,625	1,625	33,284
02/01/29	30,573	1,625	32,198	
08/01/29	0	1,262	1,262	33,460
02/01/30	31,446	1,262	32,708	
08/01/30	0	889	889	33,597
02/01/31	31,446	889	32,335	
08/01/31	0	456	456	32,791
02/01/32	33,193	456	33,649	
08/01/32	0	0	0	33,649
	2,536,114	487,289	3,023,403	3,023,403

Utility Fund Debt Schedule to Maturity

	Principal	Interest	Debt Service	Annual Debt Service
02/01/14	448,806	155,556	604,362	
08/01/14	0	147,618	147,618	751,980
02/01/15	471,087	147,618	618,705	
08/01/15	0	139,270	139,270	757,975
02/01/16	441,087	139,270	580,357	
08/01/16	0	131,646	131,646	712,003
02/01/17	458,368	131,646	590,014	
08/01/17	0	124,038	124,038	714,052
02/01/18	466,523	124,038	590,560	
08/01/18	0	116,297	116,297	706,857
02/01/19	483,804	116,297	600,101	
08/01/19	0	108,776	108,776	708,877
02/01/20	504,239	108,776	613,015	
08/01/20	0	100,423	100,423	713,438
02/01/21	515,548	100,423	615,971	
08/01/21	0	83,790	83,790	699,761
02/01/22	368,795	83,790	452,585	
08/01/22	0	77,209	77,209	529,794
02/01/23	378,795	77,209	456,004	
08/01/23	0	70,384	70,384	526,388
02/01/24	397,922	70,384	468,306	
08/01/24	0	63,050	63,050	531,356
02/01/25	502,048	63,050	565,098	
08/01/25	0	53,589	53,589	618,687
02/01/26	517,048	53,589	570,637	
08/01/26	0	43,654	43,654	614,291
02/01/27	546,175	43,654	589,828	
08/01/27	0	32,931	32,931	622,760
02/01/28	565,301	32,931	598,232	
08/01/28	0	21,659	21,659	619,891
02/01/29	594,428	21,659	616,087	
08/01/29	0	9,682	9,682	625,768
02/01/30	323,554	9,682	333,236	
08/01/30	0	4,199	4,199	337,434
02/01/31	148,554	4,199	152,753	
08/01/31	0	2,156	2,156	154,909
02/01/32	156,807	2,156	158,963	
08/01/32	0	0	0	158,963
	8,288,887	2,816,299	11,105,185	11,105,185

Combined Tax and Revenue C/O, Series 2008

	Principal	Interest	Debt Service	Annual Debt Service
02/01/14	110,000	74,075	184,075	
08/01/14	0	70,775	70,775	254,850
02/01/15	110,000	70,775	180,775	
08/01/15	0	67,475	67,475	248,250
02/01/16	145,000	67,475	212,475	
08/01/16	0	63,125	63,125	275,600
02/01/17	155,000	63,125	218,125	
08/01/17	0	58,863	58,863	276,988
02/01/18	160,000	58,863	218,863	
08/01/18	0	54,863	54,863	273,725
02/01/19	170,000	54,863	224,863	
08/01/19	0	51,250	51,250	276,113
02/01/20	180,000	51,250	231,250	
08/01/20	0	47,313	47,313	278,563
02/01/21	185,000	47,313	232,313	
08/01/21	0	43,266	43,266	275,578
02/01/22	195,000	43,266	238,266	
08/01/22	0	39,000	39,000	277,266
02/01/23	205,000	39,000	244,000	
08/01/23	0	34,516	34,516	278,516
02/01/24	220,000	34,516	254,516	
08/01/24	0	29,566	29,566	284,081
02/01/25	230,000	29,566	259,566	
08/01/25	0	24,391	24,391	283,956
02/01/26	240,000	24,391	264,391	
08/01/26	0	18,841	18,841	283,231
02/01/27	255,000	18,841	273,841	
08/01/27	0	12,944	12,944	286,784
02/01/28	265,000	12,944	277,944	
08/01/28	0	6,650	6,650	284,594
02/01/29	280,000	6,650	286,650	
08/01/29	0	0	0	286,650
	3,105,000	1,319,744	4,424,744	4,424,744

Combined Tax and Revenue C/O, Series 2010

	Principal	Interest	Debt Service	Annual Debt Service
02/01/14	100,000	32,850	132,850	
08/01/14	0	30,600	30,600	163,450
02/01/15	115,000	30,600	145,600	
08/01/15	0	28,013	28,013	173,613
02/01/16	50,000	28,013	78,013	
08/01/16	0	27,200	27,200	105,213
02/01/17	50,000	27,200	77,200	
08/01/17	0	26,388	26,388	103,588
02/01/18	50,000	26,388	76,388	
08/01/18	0	25,575	25,575	101,963
02/01/19	50,000	25,575	75,575	
08/01/19	0	24,675	24,675	100,250
02/01/20	50,000	24,675	74,675	
08/01/20	0	23,775	23,775	98,450
02/01/21	50,000	23,775	73,775	
08/01/21	0	22,775	22,775	96,550
02/01/22	50,000	22,775	72,775	
08/01/22	0	21,775	21,775	94,550
02/01/23	50,000	21,775	71,775	
08/01/23	0	20,750	20,750	92,525
02/01/24	50,000	20,750	70,750	
08/01/24	0	19,725	19,725	90,475
02/01/25	140,000	19,725	159,725	
08/01/25	0	16,925	16,925	176,650
02/01/26	145,000	16,925	161,925	
08/01/26	0	14,025	14,025	175,950
02/01/27	155,000	14,025	169,025	
08/01/27	0	10,731	10,731	179,756
02/01/28	160,000	10,731	170,731	
08/01/28	0	7,331	7,331	178,063
02/01/29	170,000	7,331	177,331	
08/01/29	0	3,719	3,719	181,050
02/01/30	175,000	3,719	178,719	
08/01/30	0	0	0	178,719
	1,610,000	680,813	2,290,813	2,290,813

Combined Tax and Revenue GOBs, Series 2012

	Principal	Interest	Debt Service	Annual Debt Service
02/01/14	215,000	34,638	249,638	
08/01/14	0	32,488	32,488	282,125
02/01/15	220,000	32,488	252,488	
08/01/15	0	30,288	30,288	282,775
02/01/16	220,000	30,288	250,288	
08/01/16	0	28,088	28,088	278,375
02/01/17	225,000	28,088	253,088	
08/01/17	0	25,838	25,838	278,925
02/01/18	230,000	25,838	255,838	
08/01/18	0	22,963	22,963	278,800
02/01/19	235,000	22,963	257,963	
08/01/19	0	20,025	20,025	277,988
02/01/20	245,000	20,025	265,025	
08/01/20	0	16,350	16,350	281,375
02/01/21	255,000	16,350	271,350	
08/01/21	0		0	271,350
	1,845,000	386,713	2,231,713	2,231,713

Combined Tax and Revenue Certificates of Obligation, Series 2013

	Principal	Interest	Debt Service	Annual Debt Service
02/01/14	125,000	32,447	157,447	
08/01/14	0	31,197	31,197	188,644
02/01/15	130,000	31,197	161,197	
08/01/15	0	29,897	29,897	191,094
02/01/16	130,000	29,897	159,897	
08/01/16	0	28,597	28,597	188,494
02/01/17	135,000	28,597	163,597	
08/01/17	0	27,247	27,247	190,844
02/01/18	135,000	27,247	162,247	
08/01/18	0	25,897	25,897	188,144
02/01/19	140,000	25,897	165,897	
08/01/19	0	24,497	24,497	190,394
02/01/20	145,000	24,497	169,497	
08/01/20	0	23,047	23,047	192,544
02/01/21	145,000	23,047	168,047	
08/01/21	0	21,506	21,506	189,553
02/01/22	150,000	21,506	171,506	
08/01/22	0	19,913	19,913	191,419
02/01/23	150,000	19,913	169,913	
08/01/23	0	18,319	18,319	188,231
02/01/24	155,000	18,319	173,319	
08/01/24	0	16,672	16,672	189,991
02/01/25	160,000	16,672	176,672	
08/01/25	0	14,872	14,872	191,544
02/01/26	160,000	14,872	174,872	
08/01/26	0	13,072	13,072	187,944
02/01/27	165,000	13,072	178,072	
08/01/27	0	11,216	11,216	189,288
02/01/28	170,000	11,216	181,216	
08/01/28	0	9,303	9,303	190,519
02/01/29	175,000	9,303	184,303	
08/01/29	0	7,225	7,225	191,528
02/01/30	180,000	7,225	187,225	
08/01/30	0	5,088	5,088	192,313
02/01/31	180,000	5,088	185,088	
08/01/31	0	2,613	2,613	187,700
02/01/32	190,000	2,613	192,613	
08/01/32	0	0	0	192,613
	<u>2,920,000</u>	<u>692,797</u>	<u>3,612,797</u>	<u>3,612,797</u>

General Fund 17.47%, Utility Fund 82.53% Original Issue: \$2,920,000, Interest Rates: 2.00% - 2.75%, Energy Efficiency Improvements \$2,690,000 and Memorial Drive Extension \$270,000

Combined Tax and Revenue GOBs, Series 2013

	Principal	Interest	Debt Service	Annual Debt Service
02/01/14	20,000	14,203	34,203	
08/01/14	0	14,003	14,003	48,206
02/01/15	90,000	14,003	104,003	
08/01/15	0	13,103	13,103	117,106
02/01/16	90,000	13,103	103,103	
08/01/16	0	12,203	12,203	115,306
02/01/17	95,000	12,203	107,203	
08/01/17	0	11,253	11,253	118,456
02/01/18	95,000	11,253	106,253	
08/01/18	0	10,303	10,303	116,556
02/01/19	100,000	10,303	110,303	
08/01/19	0	9,303	9,303	119,606
02/01/20	100,000	9,303	109,303	
08/01/20	0	8,303	8,303	117,606
02/01/21	100,000	8,303	108,303	
08/01/21	0	7,241	7,241	115,544
02/01/22	100,000	7,241	107,241	
08/01/22	0	6,178	6,178	113,419
02/01/23	105,000	6,178	111,178	
08/01/23	0	5,063	5,063	116,241
02/01/24	110,000	5,063	115,063	
08/01/24	0	3,825	3,825	118,888
02/01/25	110,000	3,825	113,825	
08/01/25	0	2,588	2,588	116,413
02/01/26	115,000	2,588	117,588	
08/01/26	0	1,294	1,294	118,881
02/01/27	115,000	1,294	116,294	
08/01/27	0	0	0	116,294
	<u>1,345,000</u>	<u>223,522</u>	<u>1,568,522</u>	<u>1,568,522</u>

General Fund 100%, Refunding Issue: \$1,345,000, Interest Rates: 2.00% - 2.75%, Refunding of 2007 COs (used for Civic Center remodel, Public Safety Building remodel and the purchase of fire truck)

Summary of Debt Service Funds

		FY12 Actual	FY13 Adopted Budget	FY13 Year End Estimate	FY14 Adopted Budget
595-842	95 Debt - Principal	105,000	0	0	0
595-843	95 Debt - Interest	12,925	0	0	0
595-844	95 Debt - Fees	0	0	0	0
	95-1995 Debt Service Total	117,925	0	0	0
598-842	98 Debt - Principal	280,000	0	0	0
598-843	98 Debt - Interest	6,650	0	0	0
598-844	98 Debt - Fees	0	0	0	0
	98-1998 Debt Service Total	286,650	0	0	0
504-842	04 Debt - Principal	163,879	0	0	0
504-843	04 Debt - Interest	96,244	0	0	0
504-844	04 Debt - Fees	0	0	0	0
	04-2004 Debt Service Total	260,122	0	0	0
507-842	07 Debt - Principal	138,879	98,000	98,000	0
507-843	07 Debt - Interest	91,609	3,937	2,625	0
507-844	07 Debt - Fees	500	500	500	0
	07-2007 Debt Service Total	230,987	102,437	101,125	0
508-842	08 Debt - Principal	75,000	100,000	10,000	110,000
508-843	08 Debt - Interest	156,400	151,150	151,150	144,850
508-844	08 Debt - Fees	500	500	500	500
	08-2008 Debt Service Total	231,900	251,650	161,650	255,350
510-842	10 Debt - Principal	70,200	100,000	100,000	100,000
510-843	10 Debt - Interest	0	67,950	67,950	63,450
510-844	10 Debt - Fees	500	500	500	500
	10-2010 Debt Service Total	70,700	168,450	168,450	163,950
512-842	12 Debt - Principal	0	210,000	210,000	215,000
512-843	12 Debt - Interest	36,738	71,380	71,380	67,130
512-844	12 Debt - Fees	0	500	500	500
	12-2012 Debt Service Total	36,738	281,880	281,880	282,630
513-842	13 GOBs- Principal	0	0	0	20,000
513-843	13 GOBs - Interest	0	16,570	16,570	28,200
513-844	13 GOBs - Fees	0	0	0	500
	13-2013 GOBs Total	0	16,570	16,570	48,700
513-852	13 COs - Principal	0	0	0	125,000
513-853	13 COs - Interest	0	37,855	37,855	63,640
513-854	13 COs - Fees	0	0	0	500
	13-2013 COs Total	0	37,855	37,855	189,140
*** FUND (60) TOTAL EXPENDITURES ***		1,235,022	858,842	767,530	939,770

Appendix D: Charter Provisions

§ 9.01 Fiscal Year

The fiscal year of the City of El Campo shall begin on the first day of October of each calendar year and shall end on the last day of September of each next following calendar year. Such fiscal year shall also constitute the budget and accounting year.

§ 9.02 Preparation, Submission and Content of Budget

The City Manager, at least forty-five (45) days prior to the beginning of each budget year, shall submit to the City Council a proposed budget, which budget shall provide a complete financial plan for the fiscal year, and shall contain the following:

- (1) A budget message, explanatory of the budget, which shall contain an outline of the financial policies of the city for the fiscal year, shall set forth the reasons for salient changes from the previous fiscal year in expenditure and revenue items, and shall explain any major changes in financial policy.
- (2) A consolidated statement of receipts and expenditures for all funds, including municipal utility funds.
- (3) An analysis of property valuations.
- (4) An analysis of tax rate.
- (5) Tax levies and tax collections by years for at least five (5) years or for the number of years for which records are available.
- (6) General fund resources in detail.
- (7) Summary of proposed expenditures by fund, department and activity.
- (8) Summary of proposed expenditures by character and object.
- (9) Detailed estimates of expenditures shown separately for each activity to support the summaries number 7 and 8 above. Such estimates of expenditures are to include an itemization of positions showing the number of persons having each title and the rate of pay.
- (10) A schedule detailing all outstanding bond status.
- (11) A description of all bond issues outstanding, showing rate of interest, date of issue, maturity date, amount authorized, amount issued and amount outstanding.
- (12) A schedule of requirements for the principal and interest on each issue of bonds.
- (13) A special funds section.
- (14) The appropriation ordinance.
- (15) The tax levying ordinance.
- (16) A capital improvement program for the budget year and proposed method of financing.

§ 9.03 Actual Revenues and Proposed Expenditures Compared with Other Years

The City Manager in the preparation of the budget shall show in parallel columns opposite the various properly classified items of revenues and expenditures, the actual amount of such items for the last completed fiscal year, the actual amount for the current fiscal year, and the proposed amount for the ensuing fiscal year.

§ 9.04 Budget of a Public Record

The budget and all supporting schedules shall be a public record in the office of the City Secretary open to inspection by anyone. The City Manager shall cause sufficient copies of the budget to be prepared for distribution to interested persons.

Charter Provisions: Article 9 – The Budget

§ 9.05 Notice of Public Hearing on Budget

At the meeting of the City Council at which the budget is submitted, the City Council shall fix the time and place of a public hearing on the budget and shall cause to be published a notice of the hearing, setting forth the time and place thereof and presenting a condensed summary of the budget, at least seven (7) days before the date of the hearing.

§ 9.06 Public Hearing on Budget

At the time and place set forth in the notice required in section 9.05, or at any time and place to which such public hearing shall from time to time be adjourned, the City Council shall hold a public hearing on the budget submitted and all interested persons shall be given an opportunity to be heard for or against any item or the amount of any item therein contained.

§ 9.07 Final Adoption; Failure to Adopt

The budget shall be adopted by the favorable votes of at least a majority of all members of the whole City Council and shall be finally adopted not later than September 30; or within twenty-one (21) days from the date the appraisal valuations of the city are received from the Central Appraisal District, whichever date is the later. If the City Council fails to adopt the annual budget before the start of the fiscal year to which it applies, appropriations of the last budget adopted shall be considered as adopted for the current fiscal year on a month-to-month, pro-rata basis until the next budget is adopted.

§ 9.08 Effective Date of Budget; Certification; Copies Made Available

Upon final adoption, the budget shall be in effect for the fiscal year. A copy of the budget, as finally adopted, shall be filed with the City Secretary, the County Clerk of Wharton County, and the State Comptroller of Public Accounts in Austin. Copies of the final budget shall be made available for the use of all offices, departments and agencies, and for the use of interested persons.

§ 9.09 Budget Establishes Appropriations

From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several departments and purposes therein named.

§ 9.10 Budget Establishes Amount to be Raised by Property Tax

From the effective date of the budget, the amount stated therein as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the city, in the corresponding tax year.

§ 9.11 Contingent Appropriation

Provision shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount equal to at least three (3) months of the general operating budget, to be used in case of unforeseen items of expenditures. Such contingent appropriation shall be under the control and distribution of the City Manager after approval by the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and a detailed account of such expenditures shall be recorded and reported. The proceeds of the contingent appropriation shall be disbursed only by transfer to other departmental appropriations; the spending of which shall be charged to the departments or activities for which the appropriations are made.

§ 9.12 Estimated Expenditures Shall Not Exceed Estimated Resources

The total estimated expenditures of the general fund and debt service fund shall not exceed the total estimated resources of each fund. The classification of revenue and expenditure accounts shall conform as nearly as local conditions will permit to the uniform classification as promulgated by the National Committee on Municipal Accounting, or some other nationally accepted classification.

§ 9.13 Surplus and Encumbrances

Anticipated revenues shall include the surplus arising from unencumbered appropriation balances at the beginning of the budget year and from receipts of revenues in excess of the estimates in the budget. Encumbrances of appropriation at the end of the fiscal year shall be detailed and shall include only those evidenced by signed purchase orders or contracts.

Appendix E: Fiscal and Budgetary Policy Statements

Statement of Purpose/Introduction

The purpose of the policy statements is to enable the City to achieve and maintain a long-term stable and positive financial condition through use of sound financial management practices.

The more specific purpose is to provide guidelines to the Finance Director in directing and maintaining the City's financial affairs and in developing recommendations to the City's management and Council.

I. Revenue Management

A. Characteristics: The City will work for the following optimum characteristics in its revenue system:

1. **Simplicity.** If possible and without sacrificing accuracy, the City will strive to keep the revenue system in simple order to reduce compliance costs for the taxpayer or service recipient.
2. **Certainty.** A thorough knowledge and understanding of revenue sources will be used to increase the reliability of the revenue system. The City will utilize consistent collection policies to ensure that the revenue base will materialize according to budgets and plans.
3. **Equity.** Equity will be maintained in the revenue system. For example, subsidization and customer classes will be kept at a minimum or eliminated.
4. **Revenue Adequacy.** There shall be a balance in the revenue system. The revenue base will have the characteristics of fairness and neutrality as it applies to the cost of service, willingness to pay and ability to pay.
5. **Administration.** The benefits of a revenue source should exceed the cost of levying and collecting the revenue.
6. **Diversification.** The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in economic conditions, which adversely impact that source.

B. Considerations: The following considerations and issues will guide the City of El Campo in its revenue policies concerning specific sources of funds:

1. **Non-Recurring Revenues.** One-time or non-recurring revenues should not be used to finance ongoing operations. Non-recurring revenues should be used only for non-recurring expenditures and not used for budget balancing purposes.
2. **Ad Valorem Tax Revenues.** All real and business personal property located within the City is valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Wharton County Appraisal District.
3. **Investment Earnings.** Interest earned from investment of available monies, whether pooled or not, will be distributed to the funds in accordance with the equity balance of the fund from which monies were provided to be invested.
4. **Service Charges and User Fees.** For services that benefit specific users, where possible, the City shall establish and collect fees to recover the full direct and indirect cost of those services. City staff shall review user fees on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure and to recommend adjustments where necessary.
5. **Enterprise Fund Rates.** Utility rates will be reviewed annually to ensure sufficient coverage of operating expenses, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital.
6. **Intergovernmental Revenues.** Any potential grants will be examined for matching and continuation of program requirements. These revenue sources will be expended only for intended purpose of grant aid.

Fiscal and Budgetary Policy Statements

7. Revenue Monitoring. Revenues received will be compared to budgeted revenues by the Finance Director and variances will be investigated.

II. Expenditure Control

A. Appropriations. The point of budgetary control is at the department level budget for all funds. Following formal adoption, the budget is amended as necessary.

B. Purchasing. The City shall promote the best interest of the citizens. The City shall encourage free and unrestricted competition on bids and purchases, ensuring the taxpayers the best possible return on and use of their tax dollars.

C. Prompt Payment. All invoices approved for payment shall be paid within thirty (30) days calendar days of receipt in accordance with the provisions of Article 601f, Section 2 of the State of Texas Civil Statutes.

D. Reporting. Summary reports will be prepared quarterly showing actual expenditures as compared to the original budget and prior year expenditures.

III. Fund Balance

A. General Fund Undesignated Fund Balance. The City shall strive to maintain the General Fund undesignated fund balance at a minimum of 90 days of current year budgeted expenditures. After the General Fund has gathered sufficient resources, additional undesignated funds will be allowed to accumulate for future General Fund capital improvements.

B. Retained Earnings of Other Operating Funds. In other operating funds, the City shall strive to maintain a positive retained earnings position to provide sufficient reserves for emergencies and revenue shortfalls. The minimum working capital in the Water and Sewer Fund shall be 90 days of current years expenditures. After these funds have gathered sufficient resources, additional undesignated funds will be allowed to accumulate for future utility/operating fund capital improvements.

C. Use of Fund Balance/Retained Earnings. Fund balance and retained earnings may be used in one or a combination of the following ways: emergencies, one time expenditures that do not increase recurring operating costs, major capital expenditures and start-up expenditures for new programs undertaken at mid-year.

IV. Debt Management

A. Debt Issuance. The City of El Campo will issue debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and to allow it to fulfill its various missions as a City. Debt may be issued for the purposes of purchasing land or rights-of-way and/or improvements to land, for construction projects to provide for the general good and for capital equipment.

B. Types of Debt.

1. General Obligation Bonds (GO's). General obligation bonds will be issued to fund capital projects of the general government and are not to be used to fund operating needs of the City. GO's are backed by the full faith and credit of the City as well as the ad valorem taxing authority of the City as prescribed by law. The term of a bond issue will not exceed the useful life of the major capital projects funded by the bond issue and will generally be limited to no more than twenty (20) years. GO's must be authorized by a vote of the citizens of the City.

2. Certificates of Obligation (CO's). Certificates of obligations will be issued to fund major capital projects, which are not otherwise covered under either revenue bonds or general obligation bonds. The term of the obligation may not exceed the useful life of the capital project and will generally be limited to no more than ten (10) years but may extend to twenty (20) years when the life of the project exceeds twenty (20) years. CO's do not require a vote of the citizens of the City.

3. Revenue Bonds (RB's). Revenue bonds will be issued to fund major capital projects necessary for the continuation or expansion of a service which produces a revenue sufficient enough to obtain investment grade ratings and credit enhancement and for which the major capital project may reasonably be expected to provide for a revenue stream to fund the annual debt service requirement. The term of a bond issue will not exceed the useful life of the major capital projects funded by the bond issue and will generally be limited to no more than twenty (20) years). RB's do not need a vote of the citizens of the City.

C. Method of Sale. The City will utilize a competitive bidding process in the sale of bonds unless the nature of the issue or market conditions warrants a negotiated sale. In situations where a competitive bidding process is not elected, the City will publicly present the reasons why and will participate with the financial advisor in the selection of the underwriter or direct purchaser.

D. Analysis of Financing Alternatives. The Finance Director will explore alternatives to the issuance of debt for major capital projects. These alternatives will include, but are not limited to: 1) grants in aid, 2) use of fund balance, 3) use of current revenues, 4) contributions from developers and others, 5) leases, and 6) impact fees.

E. Cost and Fees. All costs and fees related to debt issuance will be paid out of debt proceeds.

F. Disclosure. Full disclosure of operating costs along with capital costs 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 of the rating agencies, will aid in the production of the Official Statements, and will take responsibility for the accuracy of all financial information released.

V. Accounting, Auditing and Financial Reporting

A. Accounting. The Finance Director is responsible for establishing, maintaining and administering the City's accounting system. Compliance with GAAP and applicable federal, state and local laws and regulations will be maintained. Functions of the accounting system include payroll, accounts payable, general ledger, capital projects, fixed assets, accounts receivable, utility billing and collections.

B. Auditing.

1. Qualifications of the Auditor. In conformance with the provisions of Texas Local Government Code, Title 4, Chapter 103, the City will be financially audited annually by an outside independent auditing firm. The auditing firm must demonstrate that it has the breadth and depth of staff to conduct the City's financial audit in accordance with general accepted auditing standards and contractual requirements. The auditing firm will submit its Management Letter to the City Council within 30 days of the completion of its financial audit. The Management Letter will state the auditing firm's findings of non-compliance and recommendations for compliance.

The Finance Director shall respond within sixty (60) days in writing to the City Manager and City Council regarding the auditing firm's Management Letter, addressing the findings of non-compliance contained therein.

2. Responsibility of Auditing Firm to Council. The auditing firm 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 the auditing firm's recommendations or if the auditing firm considers such communication necessary to fulfill its legal and professional responsibilities.

3. Selection of Auditor. The City will not require a periodic rotation of outside auditors, but will circulate requests for proposals for audit services at least every five years. Authorization for the City's annual audit shall occur no less than thirty (30) days prior to the end of the fiscal year.

C. Financial Reporting.

1. External Reporting. The City shall prepare the necessary transmittal letter, financial summaries and tables, notes and miscellaneous financial information contained within the comprehensive annual financial report (CAFR).

Fiscal and Budgetary Policy Statements

2. Internal Reporting. The City will prepare internal financial reports, sufficient to plan, monitor and control the City's financial affairs.

VI. Internal Control

A. Written Procedures. Wherever possible, written procedures will be established and maintained by the Finance Director 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.

B. Department Directors' Responsibilities. Each department Director is responsible to ensure that good internal controls are followed throughout their Department, that all Finance directives or internal controls are implemented, and that all independent auditor recommendations are addressed.

VII. Operating Budget

A. Preparation. Budgeting is an essential element of the financial planning, control and evaluation process of municipal government. The budget is the City's annual financial operating plan. The budget is prepared by the City Manager and Finance Director with the participation of all of the City's Directors, on a basis that is consistent with GAAP.

B. Planning. The budget process will be coordinated so as to identify major policy and financial issues for consideration several months prior to the budget adoption date. This will allow adequate time for appropriate decisions and analysis of financial impacts.

C. Public Hearing. At least one public hearing shall be conducted before the Council, allowing interested citizens to express their opinions concerning items of expenditures. The notice of hearing shall be published in the official newspaper of the City not less than fifteen (15) days or more than thirty (30) days following the notice.

D. Final Adoption. Final adoption of the budget shall constitute the official appropriations for the current year and shall constitute the basis of the official levy of the property tax. Under conditions which may arise, the Council may amend or change the budget to provide for any additional expense.

E. Reporting. Monthly financial reports will be prepared to enable the Directors to assess their budgetary performance and enable Finance to monitor and control the budget as authorized by the City Manager.

Debt Policy

I. Statement of Purpose/Introduction

The following policy provides the methods, procedures, policies and practices which ensure the sound management of the City of El Campo's debt program. The City uses debt as a mechanism to equalize the costs of needed capital improvements for the benefit of both the present and future citizens. Adherence to the policy is essential to ensure that the City maintains a sound debt position and protects the credit quality of its obligations while providing flexibility and preserving fiscal stability.

This policy applies to all long-term debt securities issued by the City. This may include General Obligation Bonds, Certificates of Obligation, Revenue Bonds, Capital Leases, Private Placements and Letters of Credit.

The City of El Campo will issue debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and to allow it to fulfill its various missions as a City. Debt may be issued for the purposes of purchasing land or rights-of-way and/or improvements to land, for construction projects, refinancing existing debt or to provide for the general good and for capital equipment.

The City's debt policies and procedures are designed to ensure compliance with all State and Federal Law governing debt, including but not limited to, State Law, Federal Law, Internal Revenue Service rules and regulations, Securities and Exchange Commission regulations, Municipal Securities Rulemaking Board regulations, court ruling, existing debt covenants and charter provisions.

II. Responsibility and Control

The ultimate responsibility and authority for issuing debt is approved by the City's governing body, the City Council. The Finance Director is charged with the responsibility for the appropriate management of the City's debt program.

- A. Financial Advisor. The City's Finance Director provides recommendations for the selection of a financial advisor for the City's debt program. The financial advisor will provide the City with objective advice and analysis on debt issuance. This includes, but is not limited to, monitoring market opportunities, structuring and pricing of debt, and preparing official statements of disclosure.
- B. Bond Counsel. The City's Finance Director provides recommendations for the selection of the bond counsel for any issue. Bond Counsel is responsible for affirming the City is authorized to issue the proposed debt. Bond counsel prepares or supervises the preparation of all bond documents necessary to execute the bond issuance.
- C. Underwriter. An Underwriter(s) will be used for all debt issued except private placement sale method. Debt will be issued via competitive bid except where circumstances warrant. The Underwriter is responsible for purchasing negotiated or private placement debt and reselling the debt to investors.
- D. Fiscal Agent. A paying agent/registrars will be used to provide accurate and timely securities processing and timely payment to bondholders.

III. Types of Debt

The Finance Director shall determine the method of sale best suited for each issue. The Finance Director will explore alternatives to the issuance of debt for major capital projects. These alternatives will include, but are not limited to: 1) grants in aid, 2) use of fund balance, 3) use of current revenues, 4) contributions from developers and others, 5) leases, and 6) impact fees. The City will not use long-term debt to support current operations. Non-capital furnishing, supplies and personnel will not be financed from bond proceeds. All costs and fees related to debt issuance will be typically be paid out of debt proceeds.

Capital projects are generally defined as costs to construct an asset or system improvement that exceeds \$5,000 and has a useful life of more than one year.

The City shall use the table for allowable debt for various projects. Debt includes General Obligation Bonds, Certificates of Obligation, Revenue Bonds and tax notes.

Parameters	Cash	Capital Leases	Short-term Notes	Long-term Bonds
Project life is less than 10 years	X	X	X	
Project life is 10 years or greater	X	X	X	X
Recommended temporary funding prior to a bond sale	X		X	
The amount borrowed is less than \$1,000,000	X	X	X	X
The amount borrowed is \$1,000,000 or larger	x		X	X

- A. **Cash or Pay-As-You-Go.** Pay-As-You-Go is the use of current resources to purchase a capital asset. Projects utilizing this method can be adequately funded from available current revenue and fund balances and the project can be completed in an acceptable timeframe given the available revenues.
- B. **Capital Leases.** Lease purchase or financing contracts are payment obligations that represent principal and interest components which are general obligations of the City.
- C. **General Obligation Bonds (GO's).** General obligation bonds will be issued to fund capital projects of the general government and are not to be used to fund operating needs of the City. GO's are backed by the full faith and credit of the City as well as the ad valorem taxing authority of the City as prescribed by law. The term of a bond issue will not exceed the useful life of the major capital projects funded by the bond issue and will generally be limited to no more than twenty (20) years. GO's must be authorized by a vote of the citizens of the City. Unless otherwise justified and deemed necessary, debt service should be structured on a level or declining repayment basis.
- D. **Certificates of Obligation (CO's).** Certificates of obligation will be issued to fund major capital projects, which are not otherwise covered under either revenue bonds or general obligation bonds. The term of the obligation may not exceed the useful life of the capital project and appropriate to the life of the project and financing objectives. CO's may not require a vote of the citizens of the City. Unless otherwise justified and deemed necessary, debt service should be structured on a level or declining repayment basis.
- E. **Revenue Bonds (RB's).** Revenue bonds will be issued to fund major capital projects necessary for the continuation or expansion of a service which produces a revenue sufficient enough to obtain investment grade ratings and credit enhancement and for which the major capital project may reasonably be expected to provide for a revenue stream to fund the annual debt service requirement. The term of a bond issue will not exceed the useful life of the major capital projects funded by the bond issue and will generally be limited to no more than twenty (20) or thirty (30) years. RB's do not need a vote of the citizens of the City. Unless otherwise justified and deemed necessary, debt service should be structured on a level or declining repayment basis.

The City primarily issues fixed rate bonds to protect the City against interest rate risk. The City has the option to issue variable rate bonds, and may if market conditions warrant consideration of such a structure.

IV. Methods of Sale

The City will utilize a competitive bidding process in the sale of bonds unless the nature of the issue or market conditions warrants a negotiated sale. In situations where a competitive bidding process is not elected, the City will publicly present the reasons why and will participate with the financial advisor in the selection of the underwriter or direct purchaser.

Debt Policy

- A. **Competitive Sale.** Bonds are awarded in an auction style of sale to an underwriter or syndicate of underwriters that provides the lowest True Interest Cost (TIC) bid. TIC is defined as the rate, which will discount the aggregate amount of debt service payable over the life of the bond issue to its present value on the date of delivery.
- B. **Negotiated Sale.** Bond terms are determined through negotiation between the issuer and the purchaser, typically an underwriter without competitive bidding.
- C. **Private Placement.** Private Placement is the sale of debt securities to a limited number of investors without the use of traditional financing documents and the possibility of no credit rating.

V. Debt Limits and Debt Ratio

- A. **Debt Limit.** There is no direct debt limitation in the City Charter or under State Law; the City operates under a Home Rule Charter that limits the maximum tax rate, for all City Purposes, to \$2.50 per \$100 assessed valuation. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.50 of the \$2.50 maximum tax rate for general obligation debt service.
- B. **General Debt Limitation.** Annual debt service paid from taxes will not exceed twenty (20) percent of budgeted expenditures.
- C. **Revenue Debt Limitation.** The City utilizes a debt service coverage ratio that investors and financial analysts use when reviewing the City's creditworthiness. This ratio is calculated by dividing net available revenues (regular or recurring revenues minus operating expenses) by principal and interest requirements for the year. The City will maintain minimum net revenue no less than bond covenant but will target higher in a budgeting process.

VI. Investment of Bond Proceeds, Arbitrage

- A. **Investment of Bond Proceeds.** The City shall comply with all applicable Federal, State and contractual restrictions regarding the investment of bond proceeds including the City's Investment Policy. Interest on bond proceeds is restricted such that it may only be used to fund projects that have the same purpose as the purpose for which the bonds were originally issued or to pay debt service. Construction proceeds are typically invested in short-term securities so that they are liquid. Interest and sinking funds may be invested longer as they have to be maintained for the life of the issue.
- B. The City will follow a policy of full compliance with all arbitrage requirements of the federal tax code and Internal Revenue Service regulations. The City will, unless otherwise justified, use bond proceeds within the established time frame pursuant to the bond ordinance, contract or other documents to avoid arbitrage. Arbitrage is the interest earned on the investment of the bond proceeds above the interest paid on the debt. If arbitrage occurs, the City will perform (by contracting consultants) arbitrage calculations for each issue subject to rebate. All necessary rebates will be filed and paid when due in order to preserve the tax-exempt status of the outstanding debt.

VII. Refunding and Restructuring Options

The City will use refunding bonds, where appropriate, when restructuring its current outstanding debt. A debt refunding is a refinance of debt typically done to take advantage of lower interest rates. Unless otherwise justified, such as a desire to remove or change a bond covenant, a debt refunding will not be pursued without a sufficient net present value benefit after expenses.

When interest rate savings is the principal reason for advance refunding an issue, the City will have as a goal to, but not a requirement to include issues that contribute three (3) percent or more present value savings. Other factors may also affect the City's decision to advance refund an issue.

VIII. Disclosure

Full disclosure of operating costs along with capital costs 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 of the rating agencies, will aid in the production of the Official Statements, and will take responsibility for the accuracy of all financial information released.

The City shall provide annual disclosure information to established national information repositories and maintain compliance with disclosure statements required by national regulatory bodies. Disclosure shall take the form of the Comprehensive Annual Finance Report (CAFR) unless information is required by a particular bond issue that is not necessarily contained within the CAFR.

A

Accrual basis: the basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Accrued expenses: expenses incurred but not due until a later date.

Ad Valorem taxes: all property, real personal, mixed tangible, intangible, annexations, additions and improvements to property located within the taxing units jurisdiction that are subject to taxation on January 1 of the current fiscal year. Following the final passage of the appropriations ordinance, the City Council sets the tax rate and levy for the current year beginning October 1 and continuing through the following September 30.

Appropriation: a legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

Assessed valuation: a value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Wharton County Appraisal District.)

Asset: resources owned or held which have monetary value.

B

Balanced Budget: current revenues equal current expenditures. The legal requirements for a balanced budget may be set by the local government.

Bond: a written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects (such as buildings, streets, and water and sewer improvements).

Budget: a financial plan of projected resources and proposed expenditures for a given period.

Budget calendar: the schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.

Budgetary funds: funds that are planned for certain uses but have not been formally or legally authorized by the legislative body. The budget document that is submitted for Council approval is composed of budgeted funds.

C

Capital expenditures: outflows of spendable resources for the acquisitions of long-term assets.

Capital outlays: expenditures that result in the acquisition of or addition to fixed assets.

Cash basis: a basis of accounting under which transactions are recognized only when cash changes "hands".

Certificates of obligation: see definition of bond.

Contingency: a budgetary appropriation reserve set aside for emergencies or unforeseen expenditures not budgeted.

Cost accounting: a method of accounting that provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operations, or to complete a unit of work or a specific job.

Current taxes: taxes that are levied and due within the current year.

Glossary

D

Debt service: principal and interest obligations for bonds and other debt instruments according to a pre-determined payment schedule.

Delinquent taxes: taxes that remain unpaid on and after the date on which a penalty for non-payment is assessed.

Department: an administrative segment of the City consisting of multiple divisions that is organized by function and service provided.

Depreciation: the process of estimating and recording the lost usefulness, expired useful life or diminution of service from fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation, or the reserve cost, in order to replace the item at the end of its useful life.

Division: a separately budgeted segment of a department.

E

Effective tax rate: the effective tax rate is the tax rate required to produce the same amount of taxes for the current year as the previous year. The rate is calculated by subtracting taxes on property lost this year from the prior year's taxes total. This number is divided by the current value of property taxed in the prior year. Multiplying this number by 100 will produce the effective tax rate.

Expenditure: this term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

Expenses: charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

F

Fiscal year: the time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of El Campo has specified October 1 to September 30 as its fiscal year.

Fixed Assets: assets of a long-term character which are intended to continue to be held or used, such as land, building, and improvements other than buildings, machinery and equipment.

Franchise fee: a charge paid by businesses for the use of City streets and public right of way and is in lieu of all other municipal charges, fees, street rentals, pipe taxes or easement or other like franchise taxes, inspections fees, and/or charges of every kind except Ad Valorem and special assessment taxes for public improvements.

Full-time equivalent: the numeric breakdown of city positions. A regular full-time employee (40 hours per week) equals one (1.0) full-time equivalent.

Fund: an accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds and enterprise funds.

Fund balance: the excess of assets over liabilities.

G

General Fund: the fund used to account for all financial resources except those required to be accounted for in another fund.

General obligation bonds: bonds that finance a variety of public projects such as streets, building, and improvements. These bonds are backed by the full faith and credit of the issuing government.

Generally accepted accounting principles (GAAP): uniform minimum standards of and guidelines to financial accounting and reporting. These principles: govern the form and content of the basic financial statements of an entity; encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time; include not only broad guidelines of general application, but also detailed practices and procedures; and, provide a standard by which to measure financial presentations.

Governmental funds: funds, within a governmental accounting system, that support general tax supported governmental activities.

Grants: contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity, or facility.

H

Hotel/motel tax: pursuant to State law, a tax is levied upon the cost of occupancy of any room or space furnished by any hotel/motel. The current rate of taxation is 13% (7% of which is paid to the City and budgeted for limited uses and 6% of which is collected by the State).

I

Industrial Agreement Tax: a tax provided through an agreement that provides compensation, in lieu of making the standard payments. The City can enter into an agreement with entities recently subject to annexation for annual payments for tax revenues.

Interfund transfers: amounts transferred from one fund to another.

Investments: securities and real estate held for the generation of revenue in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

L

Levy: to impose taxes, special assessments, or special charges for the support of governmental activities. The total amount of taxes, special assessments, or special charges imposed by a government.

M

Modified accrual basis: the accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis, revenues are recognized when they become both "measurable" and "available to finance expenditures within the current period". Expenditures are recognized when the related fund liability is incurred except for: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earning on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

O

Operating budget: a plan of current year expenditures and the proposed means of financial acquisition, spending, and service delivery activities of government are controlled.

Operating transfers: all interfund transfers other than residual equity transfers.

Ordinance: a formal legislative enactment by the governing board of a municipality.

Glossary

P

Property tax: property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Proprietary funds: funds, within a governmental accounting system, that operate like business entities. These funds are characterized as either enterprise or internal service funds.

R

Retained earnings: an equity account reflecting the accumulated earnings of an enterprise or internal service fund.

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

S

Sales tax: a general "sales tax" is levied on all persons and businesses selling merchandise in the City limits on a retail basis. The current sales tax rate for the City is 8.25% (with only 1.5% rebated to the City from the State).

Service charges: service charges are allocated to all Enterprise Fund activities (e.g. water/sewer) for indirect management and administrative support provided by General Fund departments.

T

Taxes: compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the public. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments (neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges).

Acronyms:

C/O: Certificate of Obligation

EM: Emergency Management

EMS: Emergency Medical Services

FY: Fiscal Year

GIS: Global Information System

GPS: Global Positioning System

ISO: leading source of information about risk.

Ins: Insurance

Main: Maintenance

PW: Public Works

VD: Volunteer Fire Department