FY2014-2015 ADOPTED BUDGET

October 1, 2014 to September 30, 2015

CITY OF EL CAMPO, TEXAS

Due to the passage of S. B. No. 656 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document:

This budget will raise more revenue from property taxes than last year's budgeted by an amount $319,374, which is 11.67% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $45,216.

Upon calling for a vote for approval of an ordinance adopting the City of El Campo 2014-15 Fiscal Year Budget, the members of the City Council voted as follows:

City Council	Aye	Nay
Randy Collins, Mayor	X	
Richard Young, Mayor Pro-Tem	X	
Steve Ward, District 1	X	
Gloria Harris, District 2		X
Tommy Hitzfeld, District 3	X	
Ed Erwin, District 4	X	
Anisa Vasquez, At Large	X	

The municipal property taxes for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

Tax Year	2014	2013
Fiscal Year	**2014-15**	**2013-14**
Proposed Rate	$0.51064	$0.48064
Total Adopted Rate	$0.51058	$0.48064
Adopted Operating Rate	$0.41460	$0.44753
Adopted Debt Rate	$0.09598	$0.03311
Effective Tax Rate	$0.46336	$0.48064
Effective Operating Rate (M&O)	$0.54210	$0.44753
Maximum Operating Rate (M&O)	$0.58546	$0.59692
Debt Rate (I&S)	$0.09598	$0.03311
Rollback Rate	$0.57257	$0.63003

The total amount of outstanding municipal debt obligations (principal and interest) is as follows:

Type of Debt	Total Outstanding Debt	Current Year Debt
Property Tax Supported	$9,529,679	$538,539
Self- Supporting	$12,718,420	$951,787
Total Debt	$22,248,099	$1,490,326

Note: The Total amount of outstanding debt obligations considered self-supporting is currently secured by user fees. In the event such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.

CITY OF EL CAMPO, TX

Fiscal Year
October 1, 2014 – September 30, 2015

Mayor, At Large

Randy Collins

Mayor Pro-Tem, At Large

Richard Young

Council Members

Steve Ward ..... District 1
Gloria Harris ..... District 2
Tommy Hitzfeld ..... District 3
Ed Erwin ..... District 4
Anisa Vasquez ..... At Large

Appointed Officials

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

Division Directors

Chase Nielsen. ..... Director of Emergency Medical Services
Chris Barbee ..... Director of Community Services
Clayton Harris ..... Director of Planning and Development
Courtney Sladek ..... Director of Administrative Services
Jerry Lewis ..... Director of Utilities
Jimmy George, Jr. ..... Volunteer Fire Chief
Liz Staff ..... Building Official
Rene Garcia ..... Director of Personnel
Terry Stanphill ..... Chief of Police/Director of Public Safety

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City Of El Campo, Texas

Incorporated 1905

October 1, 2014

Honorable Mayor and Council:

We are pleased to present the Fiscal Year 2014-2015 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.

In developing the FY14-15 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. We have presented a Paid Time Off concept to our Employee Benefits Committee and have refined that proposal and will bring that to you in the near future as we see this a tool to free up the demand on our Department Heads who have to Police Sick Time Leave currently and we also see a combination of time as an incentive for recruiting. Other Cities are just beginning to look at this component of the compensation package and we feel that making a move now allows us to have a competitive edge.

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 focus has been to explore doing more with what funds are available. The time has come that a tax increase is needed to maintain the level of service that our citizens are accustomed to and address the infrastructure needs that cannot continue to be deferred. The progress in the community can be seen with the projects that have been taken on such as the West Loop Park and the West Norris Street rebuild. Extreme conservatism has allowed the City to build reserves to be utilized for one-time purchases and that

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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 FY13-14:

The following were goals of the FY13-14 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 FY14 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. Also included in the FY14 Adopted Budget was an increase to TMRS, the City's municipal retirement system, for employees. The contribution from the employee to increased from 5% to 6%, with the City matching funds 1.5 to 1.

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 FY14 Adopted Budget and included funding for the following replacement program(s)/equipment:

- seal coating program,
- main replacements,
- pad foot roller,
- vehicles (3 units for Patrol, and a truck for Streets) replacements,
- new decking at the Aquatic Center.

El Campo, the next five years, goals for FY14-15 and beyond:

In 2014, the City hosted its 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. **Comprehensive Approach to City's Infrastructure**

   Utilities

   Systematic Replacement, Elevated Water Tower to serve northern reaches of the City, Replace original 1905 Water Line on Mechanic Street, Employ remote monitoring flow meters

   Roads

   Connectivity to I 69/US loop extensions, Complete inventory and assessment of existing RDS, Continue to incentivize curb/gutter, storm drainage, cone streets with sidewalks, Continue rehabilitation of high traffic roadways (ie Norris St.), Complete strip paving of existing gravel roads within City limits

   Drainage

   Complete Tres Palacios Drainage Project, Complete Plan for Blue Creek Water Shed, Complete Plan for Town and Country Area, Continue to implement new development standards regarding retention/detention

2. **Economic Development**

   Downtown Revitalization

   Make downtown a Destination that will attract residents and tourists, Create a venue for gathering sidewalk sales, music, art and food, Attract specific merchants with theme of microbrewery, arts, food, etc., Establish a Downtown Association to identify needs, (current/future merchants), Overall continuity of building facades and sidewalks, Ensure all buildings are occupied

   Involve all stakeholders in developing an Economic Development Strategy

   Conduct a Planning Retreat with Council/CDC/Chamber to ensure all are on the same page
   Conduct a Community Business Summit

   Housing Stock

   Market land availability to developers, Develop an Incentive Policy, Attract housing that meets the needs of our population; Build on the success of current projects

3. **Quality of Life**

   Parks and Recreation

   Continue Green Space policy for new development, Each park should have its own identity, Develop/Implement Parks Plan that address; maintenance, overall upgrade and specific attention on how to increase public participation, Connectivity of parks-hike/bike trails, Explore ways to partner with school system, Implement recreational programs that meet the needs of the community

   Housing Stock

   The Council acknowledges that housing is a quality of life concern as well as economic development

Safe Community

The community must continue to feel safe because of effective public safety initiatives, Develop Strategy on how to increase support of our medical facilities

4. **Internal Capacity defined as increasing the capacity of staff and facilities to serve the public**

Staffing

Develop/Implement Total Compensation System that attracts and retains talented/skilled personnel, Invest in Training and Development of the workforce, Invest specifically in Leadership Development for staff in supervisory/management roles, Implement Succession Planning, Continue to express value to our volunteers through training and development

City Facilities

Conduct in depth study on all city facilities to determine best use and maximizing service delivery to the public

Budget Highlights

The following is a summary of the FY15 Adopted Budget, FY14 Amended Budget, and FY14 Adopted Budget. One of the significant changes to the budget is the dissolution of the Health Insurance Fund, as the City is now funding Health Insurance out of the General Fund, the Water and Sewer Fund and the EMS Fund.

Fund	FY14 Adopted Budget	FY14 Amended Budget	FY15 Adopted Budget
General Fund	$8,571,390	$8,630,590	$8,492,600
Court Technology Fund	10,000	10,000	8,000
Court Security Fund	6,810	6,810	6,000
Hotel/Motel Fund	125,000	125,000	140,000
TRZ Fund	28,940	28,940	30,000
Debt Service Fund	939,770	939,770	1,637,440
Police Seizure Fund	5,350	5,230	5,230
Water and Sewer Fund	3,433,330	3,502,330	3,685,300
Solid Waste Fund	1,700,000	1,700,000	1,727,000
EMS Fund	1,303,390	1,325,095	1,592,410
Information Technology	156,000	156,000	201,000
Fleet Replacement	109,000	109,000	53,000
Health Insurance	917,000	917,000	0
General Gov't CIP	400,650	400,650	325,380
Utility CIP	946,070	946,070	175,000
Total	**$18,652,580**	**$18,802,485**	**$18,078,360**

General Fund

The General Fund expenditures are budgeted at $8,492,600 and below the $8,630,590 FY14 Amended Budget by $137,990 primarily because of a decrease in the maintenance and operations portion of the ad valorem tax rate.

Included in the General Fund Supplemental Requests, and a part of the total Adopted Budget:

- CIP transfer: $50,380 for a new playground for Alamo Park ($36,000) and cameras for Police Units ($14,380)
- Fleet transfer: $53,000 for two police units
- 3% merit increase (effective January 1, 2015)
- Funds for safety program: $4,300 for steel toed boots and $600 for safety award program
- Funds to establish an Emergency Response Team: $9,000
- Additional funding per requests of outside agencies: Bee's $500, Crisis Center $2,500 (first year request) and Heritage Center $500
- Park improvements: $12,000 for a new mower and $5,500 for a Merry Go Round, $5,500 for ADA compliance assessment
- Aquatic Center improvements: $9,000 for part time labor to extend Aquatic Center hours to include Mondays, $5,500 for new tiles and installation, $2,500 for hot tub replaster $15,540 for a new heater, $8,000 for new benches and tables, and $6,950 for a portable spa lift.

Water and Sewer Fund

This Fund has grown from $3,502,330 in FY14 to $3,685,300 in FY15. This is a combination of an increase for 3% merit increases, $10,000 for additional meters, $30,000 to rehab a water storage tank, $60,000 to rehab sewer man holes, $35,000 for a state grant match, and health insurance increase.

The Adopted budget includes water and sewer rate changes to support debt and ongoing operations and maintenance.

Adopted **water** rate, with the base rate remaining at $10.92 for residents and $11.29 for commercial for first 3,000 gallons:

	FY13 Adopted Rate (per 1,000 after 3,000 gals)	FY14 Adopted Rate (per 1,000 after 3,000 gals)	FY15 Adopted Rate (per 1,000 after 3,000 gals)
Residents	$2.01	$2.01	$2.16
Commercial	$2.05	$2.05	$2.28
Schools	$3.22	$3.22	$3.22

Adopted **sewer** rate, with the base rate remaining at $13.15 for first 3,000 gallons:

	FY13 Adopted Rate (per 1,000 after 3,000 gals)	FY14 Adopted Rate (per 1,000 after 3,000 gals)	FY15 Adopted Rate (per 1,000 after 3,000 gals)
Residents	$4.13	$4.13	$4.13
Commercial	$3.21	$3.21	$3.21
Schools	$4.22	$4.22	$4.22

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.

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

Budget Calendar
2014-2015

April 8, 2014
Begin 2014-2015 budget preparation

April 8-11, 2014
Revenue Review (Finance and Departments Heads). Fixed cost preparation (Finance).

May 7, 2014
Ranking of Capital by Department Heads.

May 13, 2014
Distribute proposed budgets to Department heads.

May 30, 2014
Budget forms due: budget narrative; and goals, objectives and performance measures.

June 2-6, 2014
Finance reviews budgets.

June 16-20, 2014
Budget meetings with departments, City Manager and Finance.

July 1-25, 2014
Prepare proposed budget.

July 28, 2014
Distribute budgets to Council.

August 11, 2014
Discussion of proposed 2015 tax rate; take record vote to propose 2015 tax rate increase and schedule public hearing for August 25, 2014 (if necessary).

August 23, 2014
Publish notice of public hearing on tax increase (if necessary)

August 25, 2014
Call second public hearing on tax increase for September 8, 2014 (if necessary). Public hearing on tax rate increase (if necessary). Council work session on budget.

August 30, 2014
Publish notice of second public hearing on tax increase (if necessary).

August 30, 2014
Publish notices of tax revenue increase (if necessary). Publish notice of revenues and expenditures.

September 8, 2014
Second public hearing on tax rate increase (if necessary). Public hearing on proposed budget.

September 22, 2014
First and final reading of ordinances adopting 2014-15 operating budget and 2014 tax rate.

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds or internal service fund.

Governmental Funds

Governmental funds are used to account for all or most of the City's general activities. The City utilizes the modified accrual basis for both budgetary and accounting for all governmental funds. The City of El Campo maintains the General Fund, Court Technology, Court Security, Hotel/Motel Fund, PEG Fund, Debt Service Fund and Police Seizure Funds.

General Fund: the General Fund is the City's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. Principal sources of revenue are taxes, licenses and permits, intergovernmental revenue, charges for services, fines and forfeitures and interest. Primary expenditures are for general government, public safety, public works and community services.

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.

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.

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.

TRZ Fund: the TRZ Fund is used to facilitate value capture of the potential benefit or tax increment from a future transportation project. These projects must be shown to provide economic benefits to the region and address aspects that lead to economic benefits to the region.

Debt Service Fund: the Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term principal, interest and related costs.

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.

Proprietary Funds

Proprietary funds are used to account for the acquisition, operations and maintenance of the City's facilities and services which are entirely or predominantly supported by user charges, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. All activities to provide services are accounted for in these funds, including, but not limited to, administration, operations and maintenance. The City of El Campo maintains the Water and Sewer Fund, the Solid Waste Fund and the EMS Fund.

The basis of budgeting for the City's Propriety Funds is also the accrual method, with the following exceptions:

- Depreciation is not budgeted, with the exception of the EMS Fund
- Debt principal payments are budgeted as expenditures and reclassified for reporting purposes

Water and Sewer Fund: the Water and Sewer Fund is used to account for transactions relative to the provision of water and the wastewater system for the citizens of the City. The Water and Sewer Fund utilizes water and sewer revenues, penalties, tap fees, reinstatement fess and interest to fund these services.

Solid Waste Fund: the Solid Waste Fund records transactions relative to the provision of solid waste services to the residents of the City. The Solid Waste Fund utilizes sanitation revenues and interest to fund this service.

EMS Fund: the Emergency Medical Services (EMS) Fund accounts for all transactions relative to the provision of emergency medical services as needed both inside the city and out. The EMS fund utilizes ambulance fees and revenue from Emergency Services District #4 to provide these services.

Internal Service Funds
Internal Service funds are used to account for the City's fleet replacement and information technology. The City utilizes the modified accrual basis for both budgeting and accounting purposes.

Fleet Replacement Fund: The Fleet Replacement Fund is an internal service fund that manages the replacement of the City's fleet and equipment.

Information Technology: The Information Technology Fund is an internal service fund that provides computer maintenance and purchases within the City of El Campo.

Capital Funds
Capital funds are used to account for the City's capital improvement project. The City uses the modified accrual basis for both budgeting and accounting purposes.

General Government CIP Fund: The General Government CIP Fund is a capital fund that manages all of the capital projects related to the General Fund or any other Governmental Fund.

Utility CIP Fund: The Utility CIP Fund is a capital fund that manages all of the utility capital projects.

CITY OF EL CAMPO
2014-2015 BUDGET
EXECUTIVE SUMMARY

The following is a summary of key elements included in the Fiscal Year 2014-2015 Adopted Budget for the City of El Campo. The 2015 fiscal year begins October 1, 2014 and ends September 30, 2015.

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 FY15 Adopted Budget, FY14 Amended Budget, and the FY14 Adopted Budget.

FY15 Adopted Net Budget Summary

Fund	FY14 Adopted Budget	FY14 Amended Budget	FY15 Adopted Budget
General Fund	$8,571,390	$8,630,590	$8,492,600
Court Technology Fund	10,000	10,000	8,000
Court Security Fund	6,810	6,810	6,000
Hotel/Motel Fund	125,000	125,000	140,000
TRZ Fund	28,940	28,940	30,000
Debt Service Fund	939,770	939,770	1,637,440
Police Seizure Fund	5,350	5,230	5,230
Water and Sewer Fund	3,433,330	3,502,330	3,685,300
Solid Waste Fund	1,700,000	1,700,000	1,727,000
EMS Fund	1,303,390	1,325,095	1,592,410
Information Technology	156,000	156,000	201,000
Fleet Replacement	109,000	109,000	53,000
Health Insurance	917,000	917,000	0
General Gov't CIP	400,650	400,650	325,380
Utility CIP	946,070	946,070	175,000
Total	**$18,652,580**	**$18,802,485**	**$18,078,360**

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 and Fleet Replacement 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 FY14 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 FY15 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 and an increase in taxable valuations.

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 2014, 6 single-family permits were issued. For the same period of 2013, 7 single-family residential permits were issued. From October through July 2014, the City issued permits with a value of $13,108,385. For the same period in 2013, $7,298,395 was permitted.

Commercial construction also picked up in El Campo. Through the first nine months of 2014, $1,972,000 in new construction was permitted compared to $4,823,456 through the same period of 2013.

2. Unemployment Rate--Wharton County has maintained an unemployment rate of 4.3%, which is 2.0% below the national average of 6.3%.

3. Sales Tax Revenues-- The sales tax is the second single revenue source for the City's General Fund, accounting for approximately 44% 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 FY14 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 44% 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 FY15 Budget:

- 3.0% merit-based increase for employees effective January 1, 2015
- Market adjustments for Police (varying percentages) effective October 1, 2014
- One new position is included in the FY15 Adopted Budget: a Marketing and Tourism Tech.
- Reclassification of two positons:
    - Human Resources Generalist to Director of Personnel
    - Senior Accountant to Staff Accountant
- 10% increase in health insurance premiums

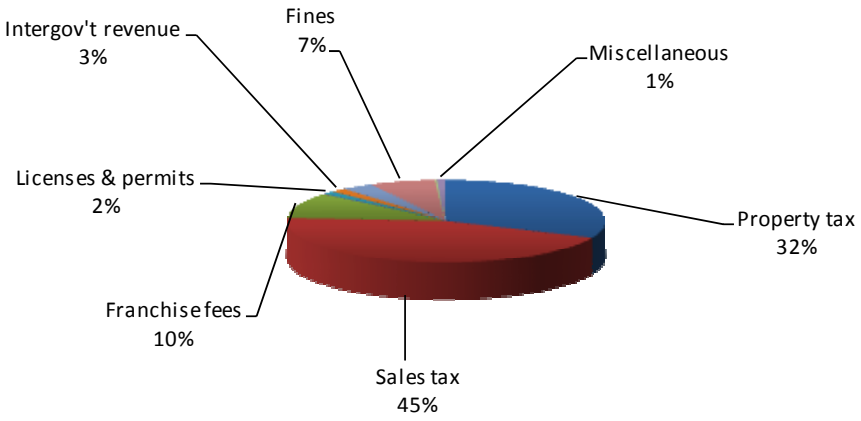
2014-2015 BUDGET
BUDGET SUMMARY

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 $8,492,600. This is a $275,988 decrease from the previous fiscal year's estimate for year end due to a decrease in the M&O tax rate.

FY15 Adopted General Fund Revenues



Taxes
Advalorem tax, or property tax, is estimated at $2,513,040 for FY15, which is a decrease of $141,940 due to a lower M&O rate from 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 FY15. Franchise fees are estimated to be $793,720 for FY15, up $15,202 from the year end estimate. The increase is attributable to a revised franchise agreement with Centerpoint. Finally, alcoholic beverage taxes also remained stable at $13,500, nearly equivalent to the FY14 year end estimate.

Licenses and Permits
Licenses and permits are expected to remain constant in FY15. Licenses and permits are budgeted at $95,770.

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.

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 $263.670. This is $1,560or 0.60% higher than FY14. This revenue source makes up 3.28% 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 $539,610.

Interest and Miscellaneous
The final revenue categories in the General Fund are interest, transfers and miscellaneous. Investment interest is budgeted at $17,500 FY15.

Miscellaneous revenues only constitute $58,720 of the General Fund revenues. Included in this category are: sale of fixed assets, land leases, culvert revenue, gas and oil revenue.

Transfers
Transfers total $548,070 and include transfers from the Hotel/Motel 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 $8,492,600

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

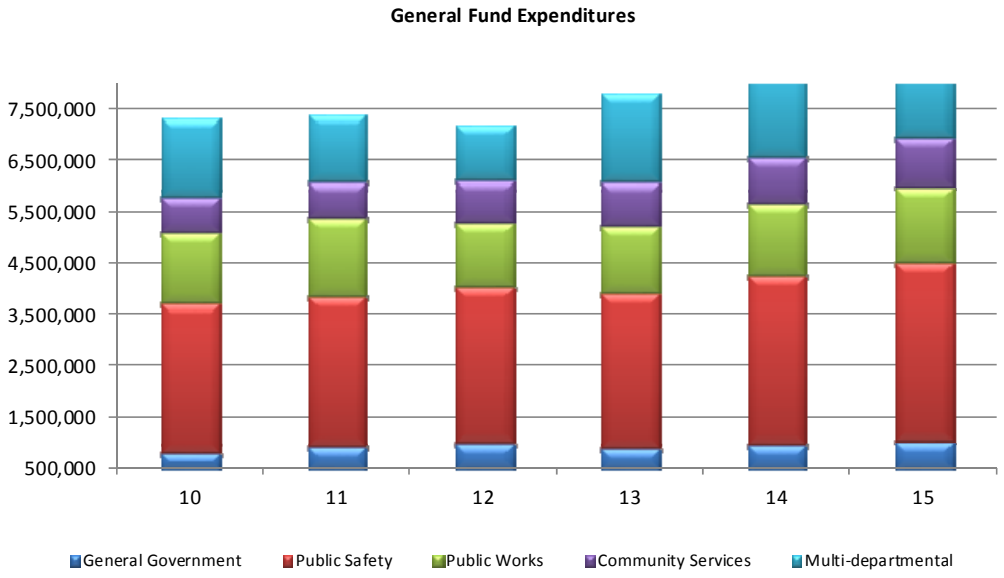
The largest General Fund expenditure is public safety, with a total budget of $3,501,730 an increase of $153,750 or 4.5%. Public safety consists of: Police, Communications and Fire, Fire Marshal and Emergency Management. The expense increased primarily due to wage adjustments in the Police Division and Communications Division.

Multi-Departmental expenditures and transfers (Non-Departmental), total $693,540 and $835,090, respectively. Included in these expenditures are: property insurance, audit, attorney fees, and transfers to the Information Technology Fund and the Capital Project Fund.

Public Works comprises the third largest division. Total expenditures budgeted for FY15 is $1,448,810. Public Works includes: Public Works Administration, Streets and Vehicle Maintenance.

The fourth largest category is General Government. For FY15, $1,037,030, a 4.95% increase or $48,950. The budget includes Mayor and Council, Administration, Finance, Personnel, Municipal Court, and Inspections.

Finally, Community Services is the fifth largest expenditure in the General Fund. For FY15, $976,400 is budgeted for Community Services Administration, Parks and Recreation, the Civic Center and the Aquatic Center.



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 4.98% from the previous fiscal year. This increase is attributable to a 3.0% merit based increase in January, as well as well as market adjustments to the Police Division and the addition of the marketing and tourism tech position.

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 decreased largely because of decrease in transfers for capital improvements. More information about these transfers is available in the Capital section of this document.

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. Operational expense has increased because of the accounting for health insurance. In previous fiscal years, health insurance expenses have been transferred to the Health Insurance Fund. In FY15, expenses will come out of each fund (General Fund, Water and Sewer Fund and EMS Fund) and the Health Insurance Fund has been dissolved.

Supplies
Supplies include office supplies, uniforms, gas and oil, minor equipment and various other supplies. This category is up 2.64% from FY14, from projected increases in uniforms.

Repairs and maintenance
Repairs and maintenance expenditures are budgeted with a 2.5% decrease.

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 FY14, 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 $8,000. Funds match the FY14 year end levels.

Expenditures
The total budgeted expenditures are $8,000. Expenditures include: software support $6,810, and technology expenditures at $1,190.

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 FY15.

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 $6,000. This mirrors the FY14 Year End estimate.

Expenditures and Transfers
Included in the Adopted Budget is $6,000 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 $140,000, budgeted less than the FY13 Actual and the FY14 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 $36,120. The Chamber provides information on developing the visitor industry in El Campo and a transfer for Civic Center operations and funding the marketing and tourism tech, in the amount of $103,880.

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 $30,000. 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 2015 is the second 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 TRZ 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 $1,637,440. This is significantly larger than the 2014 budgeted amount due to recent issuances (2014 Tax Notes, 2014 Certificates of Obligation, 2014 Certificates of Obligation Series A) and accounting for capital leases in the Debt Service Fund rather than in the General Fund and the Water and Sewer Fund.

Taxes
Ad Valorem tax, or property tax, is estimated at $596,610 for FY15.

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 FY15 is $19,090.

Interest
The final revenue source in this fund is interest. Interest is projected at $160 for FY15, which matches the year end estimate for FY14.

Transfers
The Debt Service Fund, beginning in FY14, 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 $1,021,580 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 $1,637,440.

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 $940,000. Principal is still outstanding for the 2008 Certificates of Obligation, 2010 Certificates of Obligation, 2012 General Obligation Bonds and 2013 Certificates of Obligation, 2013 Certificates of Obligation Series A, 2014 Tax Notes, 2014 Certificates of Obligation and 2014 Certificates of Obligation Series A.

Interest payments are the second largest category in the Debt Service Fund, totaling $550,340.

Finally, fiscal agent fees are the last category in the Debt Service Fund. Fiscal agent fees are projected at $4,000 for FY15.

Fund Balance
The Debt Service Fund well exceeds the policy minimum of a three month reserve. Funds were drawn down in FY14 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 FY15.

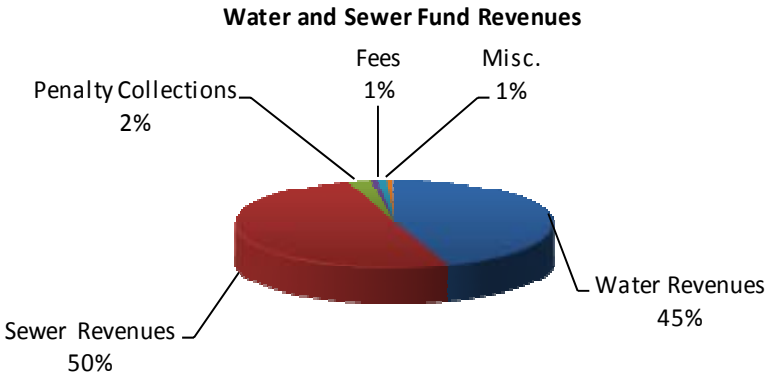
Expenditures
Expenditures for the Police Seizure are budgeted at $5,230 for minor equipment.

Fund Balance
The Police Seizure Fund saw a gain in fund balance in FY13 primarily because of the large amount of forfeitures. FY14 saw a decrease, which is attributable to the purchase of equipment. It is anticipated that the fund levels will remain the same in FY15.

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 $3,685,300. This is a 4.43%, or $153.210 increase from the previous fiscal year. This increase is attributable to the new rate structure in FY15.



Water and Sewer Revenue
Sewer revenue is the largest revenue source in this fund and is estimated at $1,823,020 for FY15, which is a 3.86% 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 $1,611,480 for FY15.

Penalty Collections
Penalty collections remain stable in the budget. The FY15 budget includes $88,000 for penalties.

Interest
Investment interest in the Water and Sewer Fund significantly decreased in recent years because of the slugglish interest rates. Investment interest is budgeted at $6,500 for FY15.

Taps, Fees and Miscellaneous
Taps, fees and miscellaneous revenues only constitute $88,100 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 constitute $76,200 (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 $3,685,300.

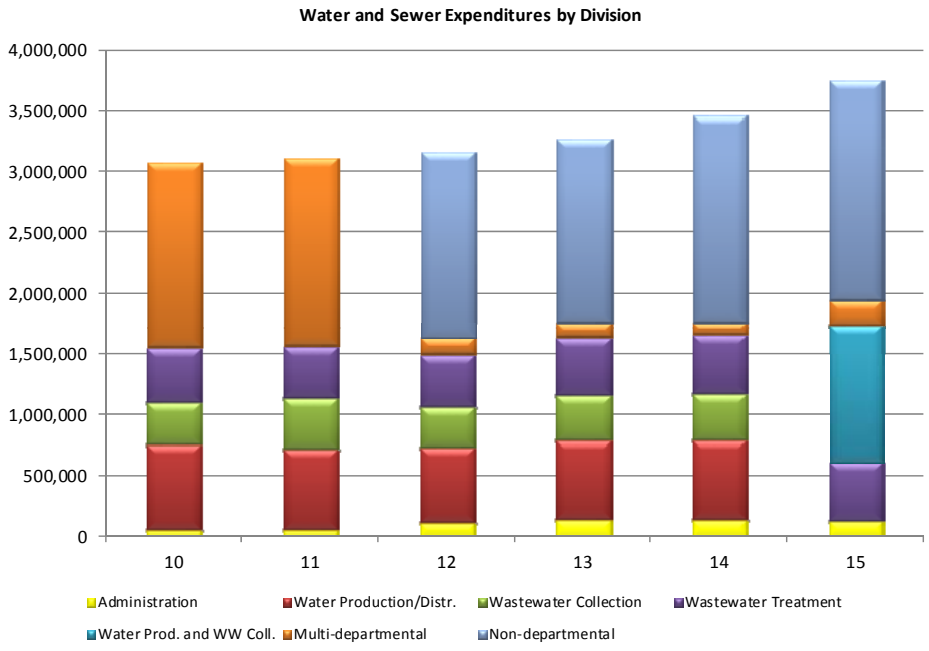
Water and Sewer expenses include: administrative services, water production and wastewater collection, wastewater treatment and multi-departmental and non-departmental.

The largest Water and Sewer Fund expense is Water Production and Wastewater Collection. Total expenditures budgeted for FY15 are $1,039,880. Greater detail regarding expense can be found in the department summary section.

The second largest division is Wastewater Treatment Plant. For FY15, $481,130 is budget for plant operations.

Administration is the third largest expense in the Water and Sewer Fund. For FY15, $136,020 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 $2,028,270. Included in these expenditures are: insurance payments, audit, professional services, bad debt, residential developer incentives, transfers to the General 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 decrease 0.68% over the previous fiscal year, despite merit increases. Turnover in the department is responsible for salary savings, which off-set merit increases in FY15.

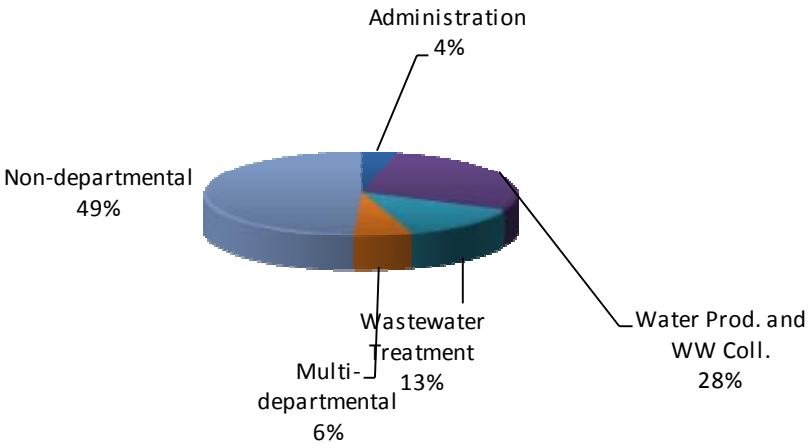
*Other Service*s
Other services are expenses related to contracted services including leak study, engineering services, lab testing fees, assessment fees to the state, and miscellaneous services. This category is the second largest expenditure category in the Water Sewer Fund and has increased in FY15 due to a grant match.

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 increase by 20.91% from the previous fiscal year.

Repairs and maintenance
Repairs and maintenance expenditures are budgeted 12.27% decrease because meters were paid for out of tax notes in FY14. As a result, the meter line item decreased $65,000.

Supplies
The smallest categorical expense for the Water and Sewer Fund is supplies for FY15. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other supplies. This category is down 1.69%.

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 FY15 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 $1,727,000.

Garbage Service
Garbage service is estimated at $1,600,000 for FY15, which remains stable from the FY14 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 $1,727,000. Again, this is constant with the FY14 year-end estimate.

Garbage Contract
The majority of expenditures in this fund belong to garbage contracts. The City utilizes Progressive for garbage services; $1,600,000 is budgeted for the FY15 fiscal year.

Transfers
Included in the FY15 Adopted Budget are transfers to both the General Fund, in the amount of $114,500 and the Water and Sewer Fund, in the amount of $12,500.

Retained Earnings
The Solid Waste Fund has nearly $91,792 in retained earnings, funds which have carried over the last several fiscal years.

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 $1,592,400 a large increase attributable to collections and funding from ESD #4.

Intergovernmental Revenue
Intergovernmental revenue is estimated at $932,410 for FY15. 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 FY15 projection is $610,000.

Miscellaneous
Also included in the FY15 Adopted Budget is $50,000 in grants to support the new ambulance.

Expenditures and Transfers
The EMS Fund expenditures are projected at $1,592,410. 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 $1,039,180 for FY15 and include funds for a merit based increase of 3.0%, and an increase in part time labor to support transfers.

Capital Expense
The second largest category is capital expenditures budgeted as $195,000 for depreciation ($55,000) and a new ambulance ($140,000).

Supplies
The next largest categorical expense for the EMS Fund is supplies for FY15. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other medical supplies.

Other Services
Other services are expenses related to fees for the medical director, budgeted at $9,000 for FY15.

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

Repairs and maintenance
The sixth largest category is repairs and maintenance expenditures budgeted at $35,190 for janitorial services, building and grounds maintenance, vehicle maintenance and equipment maintenance.

Transfers
Transfers are planned for FY15 at $85,850 to the Health Insurance Fund, Information Technology Fund and General Fund.

Retained Earnings
The EMS Fund was established in FY13 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 FY15. Transfers from both the General Fund of $139,330, 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.

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 FY15. Transfers from the General Fund of $53,000 will provide for the purchase of two Police units.

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 totals $275,000 for FY15.

Planned projects for FY15 include: street seal coating ($275,000), replacement of the playground equipment at Alamo park ($36,000) and the replacement of cameras for police units ($14,385).

As savings occur in this fund, fund balance accrues. According to 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 15 budget and key differences from the FY15 budget. The following sections of the budget provide a more detailed discussion of the Adopted Budget.

Form of government

El Campo operates under the Council-Manager form of government with seven Councilmembers. Three Councilmembers are elected at large, the other four positions are districted.

Quality of Life

- Schools – 6
- Acres of parks – 64.31
- Swimming pool – 1
- Tennis courts – 4
- Community center – 1
- Hotels/Motels – 6
- Bed and breakfast – 1
- Number of churches – 13
- Number of restaurants – 19

Population Statistics

- Population – 11,602
- Racial and Ethnic Breakdown -
  - Hispanic - 47%
  - White – 41.6%
  - African American – 10.9%
  - Other - 0.5%
- Age Breakdown-
  - Under 5 years – 8.4%
  - Under 18 years – 29.3%
  - 65 and older- 14.2%
- Median Income – $42,771
- Educational Attainment –
  - Less than High School – 19.1%
  - High School graduate – 67.4%
  - College graduate – 13.5%

Source: US Census Bureau

Taxpayers and employers (2014)

- Top ten taxpayers-
  - Wal-Mart Stores
  - United Agricultural Coop
  - American Electric Power
  - Winfield Solutions
  - Kansas City Southern Railway
  - Key Energy Services
  - Express Energy Services
  - Leedo Manufacturing Co.
  - Ryan Services Inc.
  - Davis Don Motor Co, Inc.
- Top ten employers-
  - El Campo Independent School District
  - Greenleaf Nursery
  - Wal-Mart Stores
  - El Campo Memorial Hospital
  - HEB
  - New ICM
  - City of El Campo
  - El Campo Coca-Cola
  - Mark's Machine
  - Sutherland Lumber

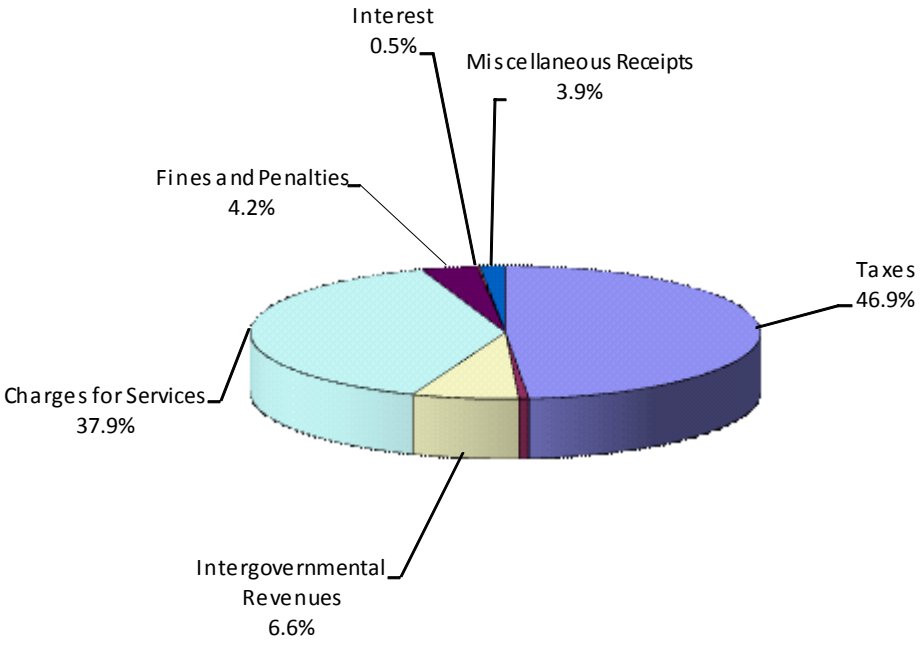
City Infrastructure

- Police station – 1
- Fire station – 1
- Water mains (miles) – 86.5
- Sanitary sewers (miles) – 88
- Storm sewers (miles) – 15
- Streets paved – 80.3 miles

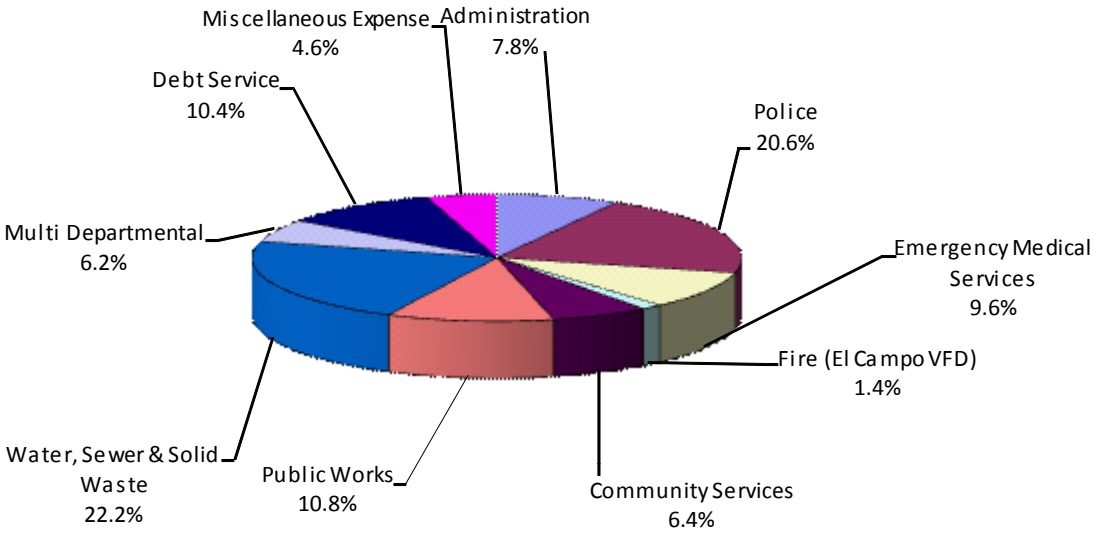
FY15 Adopted Budget Summary

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
REVENUES				
Taxes	7,262,467	7,258,530	7,334,057	7,667,860
Permits and Licenses	125,333	114,790	106,835	95,770
Intergovernmental Revenues	962,176	924,810	929,958	1,057,410
Charges for Services	5,650,911	5,832,115	5,915,994	6,076,270
Fines and Penalties	522,177	566,420	557,274	558,840
Interest	14,478	31,990	22,700	24,160
Miscellaneous Receipts	2,191,198	1,277,650	6,108,131	254,810
Total Revenues	**16,728,738**	**16,006,305**	**20,974,949**	**15,735,120**
Transfers In	9,487,086	2,796,180	2,811,769	2,343,240
Total Other Sources	**9,487,086**	**2,796,180**	**2,811,769**	**2,343,240**
TOTAL RESOURCES	**26,215,823**	**18,802,485**	**23,786,718**	**18,078,360**
EXPENDITURES				
Administration	1,096,962	1,177,060	1,136,320	1,273,640
Police	2,790,027	3,091,170	3,017,601	3,252,600
Emergency Medical Services	1,139,312	1,212,395	1,255,060	1,521,560
Fire (El Campo VFD)	181,562	229,060	220,169	218,750
Community Services	1,882,092	926,750	1,537,103	1,012,400
Public Works	1,783,606	1,817,730	5,362,297	1,459,810
Water, Sewer & Solid Waste	3,593,384	4,387,970	3,996,715	3,564,320
Multi Departmental	606,053	355,050	331,686	909,130
Debt Service	1,646,106	1,103,170	1,204,866	1,800,840
Miscellaneous Expense	1,919,641	1,705,950	1,721,831	722,070
Total Expenditures	**16,638,745**	**16,006,305**	**19,783,647**	**15,735,120**
Transfers Out	8,427,966	2,796,180	2,811,769	2,343,240
Total Other Financing Uses	**8,427,966**	**2,796,180**	**2,811,769**	**2,343,240**
TOTAL EXPENSES	**25,066,712**	**18,802,485**	**22,595,416**	**18,078,360**

FY15 Adopted Revenues



FY15 Adopted Expenditures



FY15 Overall Summary of Revenues, Expenditures and Changes in Fund Equity

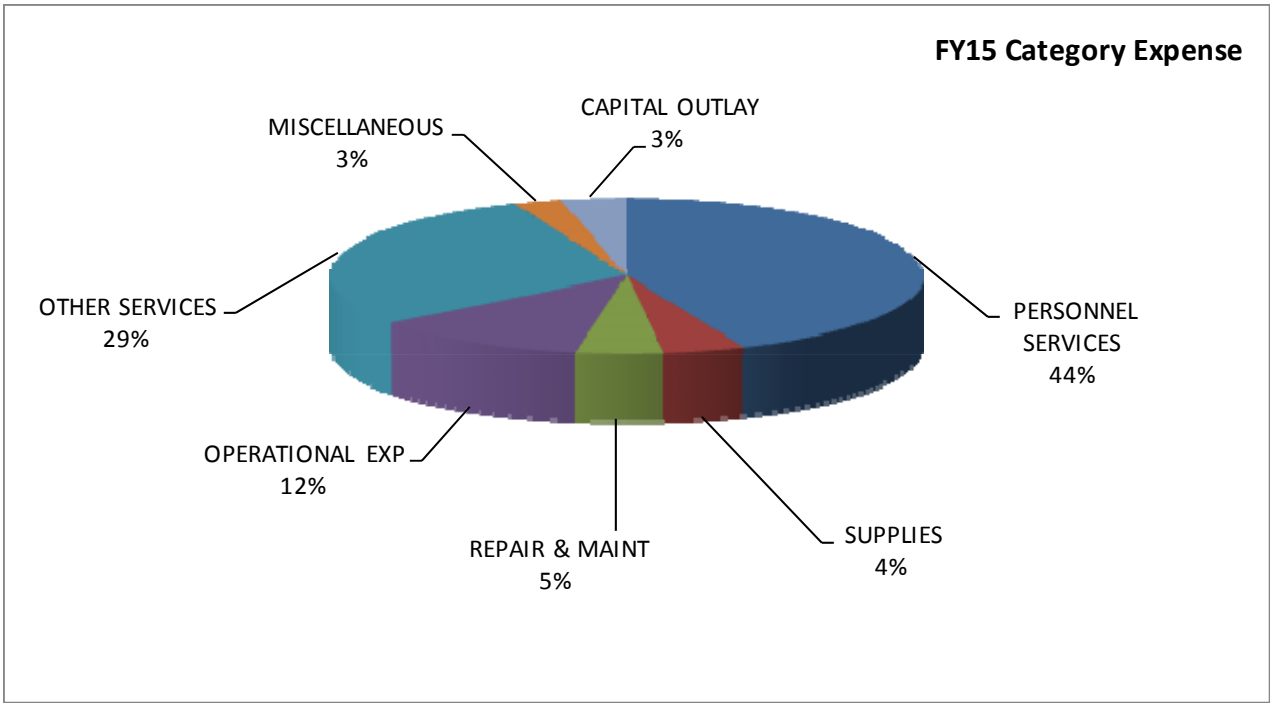
	GOVERNMENTAL FUND TYPES						
	General Fund	Court Technology	Court Security	Hotel/ Motel	TRZ	Debt Service	Police Seizure
BEGINNING BALANCE	$4,563,306	$0	$0	$0	$0	$82,122	$95,442
REVENUES							
Taxes	6,901,250			140,000	30,000	596,610	
Permits and Licenses	95,770						
Intergovernmental Revenues	125,000						
Charges for Services	265,770						
Fines and Penalties	539,610	8,000	6,000				5,230
Interest	17,500					160	
Miscellaneous Receipts	56,620					19,090	
Total Revenues	**8,001,520**	**8,000**	**6,000**	**140,000**	**30,000**	**615,860**	**5,230**
Transfers In	491,080					1,021,580	
Total Other Sources	**491,080**	**0**	**0**	**0**	**0**	**1,021,580**	**0**
TOTAL RESOURCES	**8,492,600**	**8,000**	**6,000**	**140,000**	**30,000**	**1,637,440**	**5,230**
OPERATING EXPENSES							
Personnel Services	5,095,110						
Supplies	493,750	1,190	6,000				5,230
Repair and Maintenance	386,130						
Operational Expense	1,118,000						
Other Services	923,580				30,000		
Miscellaneous	222,320			36,120			
Capital Outlay							
Debt Service						1,637,440	
Total Expenditures	**8,238,890**	**1,190**	**6,000**	**36,120**	**30,000**	**1,637,440**	**5,230**
Transfers Out	253,710	6,810		103,880			
Total Other Financing Uses	**253,710**	**6,810**	**0**	**103,880**	**0**	**0**	**0**
TOTAL EXPENSES	**8,492,600**	**8,000**	**6,000**	**140,000**	**30,000**	**1,637,440**	**5,230**
TOTAL ENDING BALANCE	4,563,306	0	0	0		82,122	95,442
Reserve for contingencies	2,059,723	0	0	0		0	0
Restricted balance	500,000	0	0	0		0	0
ENDING BALANCE	**$2,003,584**	**$0**	**$0**	**$0**	**$0**	**$82,122**	**$95,442**

FY15 Overall Summary of Revenues, Expenditures and Changes in Fund Equity

PROPRIETARY FUND TYPES			NTERNAL SERVICE FUND TYPE		CAPITAL FUNDS		ALL FUNDS		
Water and Sewer	Solid Waste	EMS	Information Technology	Fleet Replacement	General Government CIP	Utility CIP	2014-15 TOTALS	2013-14 TOTALS	2012-13 TOTALS
$2,438,235	$95,643	$174,989	$0	$5,890	$376,040	$479,931	$8,311,598	$6,940,296	$5,791,185
							7,667,860	7,334,057	7,262,467
							95,770	106,835	125,333
		932,410					1,057,410	929,958	962,176
3,600,500	1,600,000	610,000					6,076,270	5,915,994	5,650,911
							558,840	557,274	522,177
6,500							24,160	22,700	14,478
2,100	127,000	50,000					254,810	6,108,131	2,191,198
3,609,100	**1,727,000**	**1,592,410**	**0**	**0**	**0**	**0**	**15,735,120**	**20,974,949**	**16,728,738**
76,200			201,000	53,000	325,380	175,000	2,343,240	2,811,769	9,487,086
76,200	**0**	**0**	**201,000**	**53,000**	**325,380**	**175,000**	**2,343,240**	**2,811,769**	**9,487,086**
3,685,300	**1,727,000**	**1,592,410**	**201,000**	**53,000**	**325,380**	**175,000**	**18,078,360**	**23,786,718**	**26,215,823**
721,220		1,039,180					6,855,510	6,388,027	5,961,294
73,100		112,670	1,000				692,940	684,511	604,520
286,050		35,190	50,000				757,370	753,992	639,895
530,120		115,520	90,000				1,853,640	1,021,254	1,077,328
270,820	1,600,000	9,000					2,833,400	2,879,650	2,863,866
23,000					264,000		545,440	1,456,474	1,427,900
		210,000	60,000	53,000	61,380	175,000	559,380	5,558,273	2,417,838
							1,637,440	1,041,466	1,646,106
1,904,310	**1,600,000**	**1,521,560**	**201,000**	**53,000**	**325,380**	**175,000**	**15,735,120**	**19,783,647**	**16,638,746**
1,780,990	127,000	70,850					2,343,240	2,811,769	8,427,966
1,780,990	**127,000**	**70,850**	**0**	**0**	**0**	**0**	**2,343,240**	**2,811,769**	**8,427,966**
3,685,300	**1,727,000**	**1,592,410**	**201,000**	**53,000**	**325,380**	**175,000**	**18,078,360**	**22,595,416**	**25,066,712**
2,438,235	95,643	174,989	0	5,890	376,040	479,931	8,311,598	8,131,598	6,940,296
476,078	0	0	0	0	0	0	2,535,800	3,904,446	2,513,581
0	0	0	0	0	0	0	500,000	500,000	500,000
$1,962,158	**$95,643**	**$174,989**	**$0**	**$5,890**	**$376,040**	**$479,931**	**$7,811,598**	**$7,631,598**	**$6,440,296**

FY15 Adopted Summary of Expenditures by Category

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
PERSONNEL SERVICES	$5,961,294	$6,482,320	$6,388,027	$6,855,510
SUPPLIES	604,520	700,995	684,511	692,940
REPAIR & MAINT	639,895	788,550	753,992	757,370
OPERATIONAL EXP	1,077,328	1,135,990	1,021,254	1,853,640
OTHER SERVICES	4,509,972	3,787,960	4,259,286	4,602,550
MISCELLANEOUS	1,427,900	1,559,770	1,118,304	413,730
CAPITAL OUTLAY	2,417,838	1,550,720	5,558,273	559,380
Total Expenditures	**16,638,746**	**16,006,305**	**19,783,647**	**15,735,120**
TRANSFERS	8,427,966	2,796,180	2,811,769	2,343,240
Total Other Financing Uses	**8,427,966**	**2,796,180**	**2,811,769**	**2,343,240**
TOTAL EXPENSES	**25,066,712**	**18,802,485**	**22,595,416**	**18,078,360**



Personnel Schedule

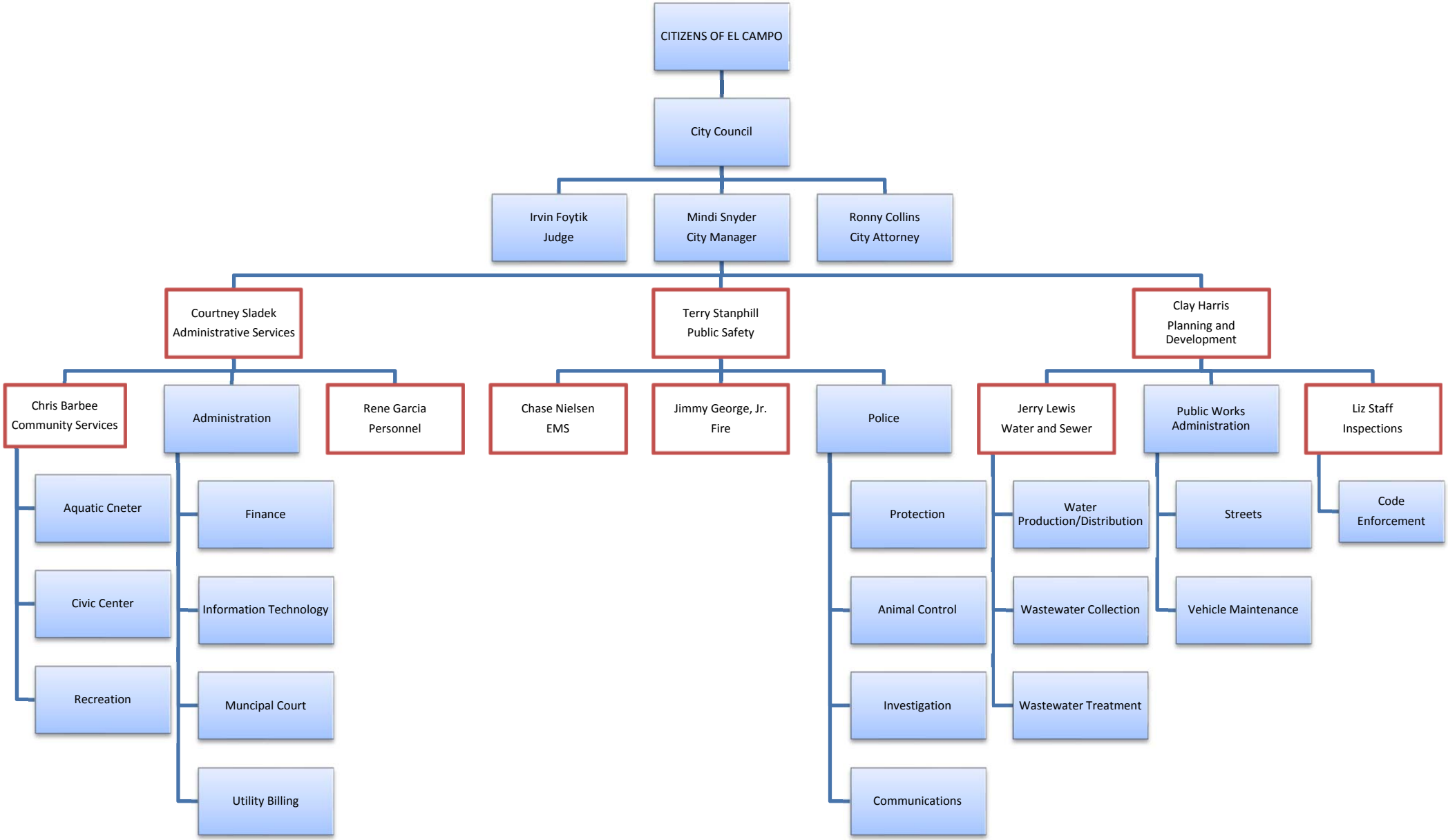
	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget
Administration						
City Manager	1	1	1	$116,000	$120,000	$128,835
City Secretary	1	1	1	36,220	37,930	39,714
Total	2	2	2	$152,220	$157,930	$168,549
Finance						
Finance Director	1	1	1	$68,446	$69,729	$76,540
Staff Accountant	0	0	1	$0	$0	$36,262
Senior Accountant	1	1	0	$44,030	$46,029	$0
Accounts Payable Clerk	1	1	0	$26,540	$28,034	$0
Human Resources Clerk	1	1	0	34,791	35,443	0
Total	4	4	2	$173,807	$179,235	$112,802
Personnel						
Personnel Director	0	0	1	$0	$0	$66,912
Safety Coordinator	0	0 0*		0	0	6,000
Total	0	0	1	$0	$0	$72,912
* serves as Crew Chief in Utilities						
Municipal Court						
Municipal Judge	1	1	1	$22,790	$23,795	$25,061
Court Clerk/Associate Judge	1	1	1	$35,750	$47,926	$40,430
Deputy Clerk	2	2	2	52,220	54,954	58,168
Total	4	4	4	$110,760	$126,674	$123,659
Inspections						
Building Official	1	1	1	$56,140	$59,550	$55,573
Building Inspector	1	1	1	38,500	40,851	43,132
Code Enforcement Officer	1	1	1	33,430	35,464	37,432
Permit Clerk	1	1	1	32,570	34,882	37,474
Total	4	4	4	$160,640	$170,748	$173,611
General Government Total	14	14	13	$597,427	$634,587	$651,533
Police						
Police Chief	1	1	1	$80,240	$82,243	$87,667
Assistant Chief	1	1	1	64,834	68,125	72,269
Secretary	1	1	1	30,520	37,298	39,367
Lieutenant	1	1	1	56,630	62,697	66,186
Detective	4	4	4	186,930	223,434	236,479
Sergeant	4	4	4	199,854	217,055	240,308
Corporal	4	4	4	168,750	190,031	205,024
Peace Officer	10	11	11	417,080	465,614	494,559
Evidence Officer	0	0	1	0	45,000	53,744
Administrative Records Clerk	1	1	0	33,790	0	0
Community Service Officer - DARE	1	1	1	45,190	51,322	56,878
School Resource Officer	2	2	2	78,620	87,385	90,963
Jailer	1	1	1	34,400	38,401	40,537
Animal Control Officer	2	2	2	63,184	65,961	69,312
Animal Control Clerk	0	0.5	1	0	10,610	25,617
Total	33	34.5	35	$1,460,022	$1,645,176	$1,778,910

Personnel Schedule

	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget
Communications						
Dispatcher	8	8	8	$251,130	$277,820	$311,658
Total	8	8	8	$251,130	$277,820	$311,658
Police Total	41	42.5	43	$1,711,152	$1,922,996	$2,090,568
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	$72,732	$77,182
Administrative Assistant	1	1	1	28,900	0	37,751
GIS Technician	0	0.5	0	0	31,200	31,902
Safety Coordinator	0	0	0	0	3,000	0
Maintenance Worker	1	1.5	1.5	33,590	75,460	42,884
Total	3	4	3.5	$128,261	$182,392	$189,719
Streets						
Public Works Supervisor	0	1	1	$45,427	$48,672	$51,383
Streets Foreman	1	1	1	37,940	40,456	42,493
Equipment Operator	6	6	6	138,420	197,205	215,062
Maintenance Worker	5	5	5	143,540	106,488	124,375
Total	12	13	13	$365,327	$392,821	$433,314
Vehicle Maintenance						
Foreman	1	1	1	$45,330	$47,445	$49,852
Maintenance Worker	2	1	1	60,440	31,928	33,540
Total	3	2	2	$105,770	$79,373	$83,392
Public Works Total	18	19	18.5	$599,358	$654,586	$706,425

Personnel Schedule

	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget
Community Services Administration						
Community Services Director	1	1	1	$50,120	$62,962	$66,143
Marketing Technician	0	0	1	0	0	27,060
Total	1	1	2	$50,120	$62,962	$93,203
Parks						
Parks Foreman	1	1	1	$30,350	$38,896	$41,069
Assistant Parks Foreman	0	0	1	0	30,222	31,902
Maintenance Worker	4	4	3	111,180	76,066	68,164
Total	5	5	5	$141,530	$145,184	$141,134
Aquatic Center						
Aquatic Center Coordinator	1	1	1	$34,940	$39,463	$41,664
Total	1	1	1	$34,940	$39,463	$41,664
Community Services Total	7	7	8	$226,590	$247,609	$276,002
GENERAL FUND TOTAL	**80**	**82.5**	**82.5**	**3,153,707**	**3,478,958**	**3,743,708**
Water and Sewer Administration						
Utility Billing Manager	1	1	1	$31,210	$32,822	$34,645
Safety Coordinator	0	0	0	0	3,000	0
Maintenance Worker	0	2	2	0	50,253	50,767
Total	1	3	3	$31,210	$86,075	$85,412
* serves as Crew Chief in Utilities						
Water Production and Collection						
Director of Utilities	1	1	1	$53,500	$60,549	$63,932
Utility Foreman	1	1	0	44,030	46,758	0
Utility Crew Chief	2	2	4	72,310	76,981	150,471
Maintenance Worker II	0	0	1	0	59,694	32,051
Maintenance Worker	7	6	4	202,770	166,691	98,237
Total	11	10	10	$372,610	$410,673	$344,690
Wastewater Treatment Plant						
Plant Operator	1	1	1	$33,132	$33,132	$35,688
Maintenance Worker	1	1	1	28,090	31,158	33,391
Total	2	2	2	$61,222	$64,290	$69,078
UTILITY FUND TOTAL	**14**	**15**	**15**	**$465,042**	**$561,038**	**$499,181**
Emergency Medical Services						
EMS Director	1	1	1	$56,790	$62,213	$68,164
Assistant EMS Director	0	0	1	0	0	61,350
Office Mgr/Asst. EM Coordinator	1	1	1	32,430	37,814	39,920
EMT Basic	0	0	1	0	0	31,689
EMT Paramedic	8	9	8	323,684	330,712	301,368
Total	10	11	12	$412,904	$430,739	$502,491
EMS FUND TOTAL	**10**	**11**	**12**	**$412,904**	**$430,739**	**$502,491**
TOTAL	**104**	**108.5**	**109.5**	**$4,031,653**	**$4,470,735**	**$4,745,380**


CITIZENS OF EL CAMPO
City Council
Irvin Foytik
Judge
Mindi Snyder
City Manager
Ronny Collins
City Attorney
Courtney Sladek
Administrative Services
Terry Stanphill
Public Safety
Clay Harris
Planning and Development
Chris Barbee
Community Services
Administration
Rene Garcia
Personnel
Chase Nielsen
EMS
Jimmy George, Jr.
Fire
Police
Jerry Lewis
Water and Sewer
Public Works Administration
Liz Staff
Inspections
Aquatic Cneter
Civic Center
Recreation
Finance
Information Technology
Muncipal Court
Utility Billing
Protection
Animal Control
Investigation
Communications
Water Production/Distribution
Wastewater Collection
Wastewater Treatment
Streets
Vehicle Maintenance
Code Enforcement

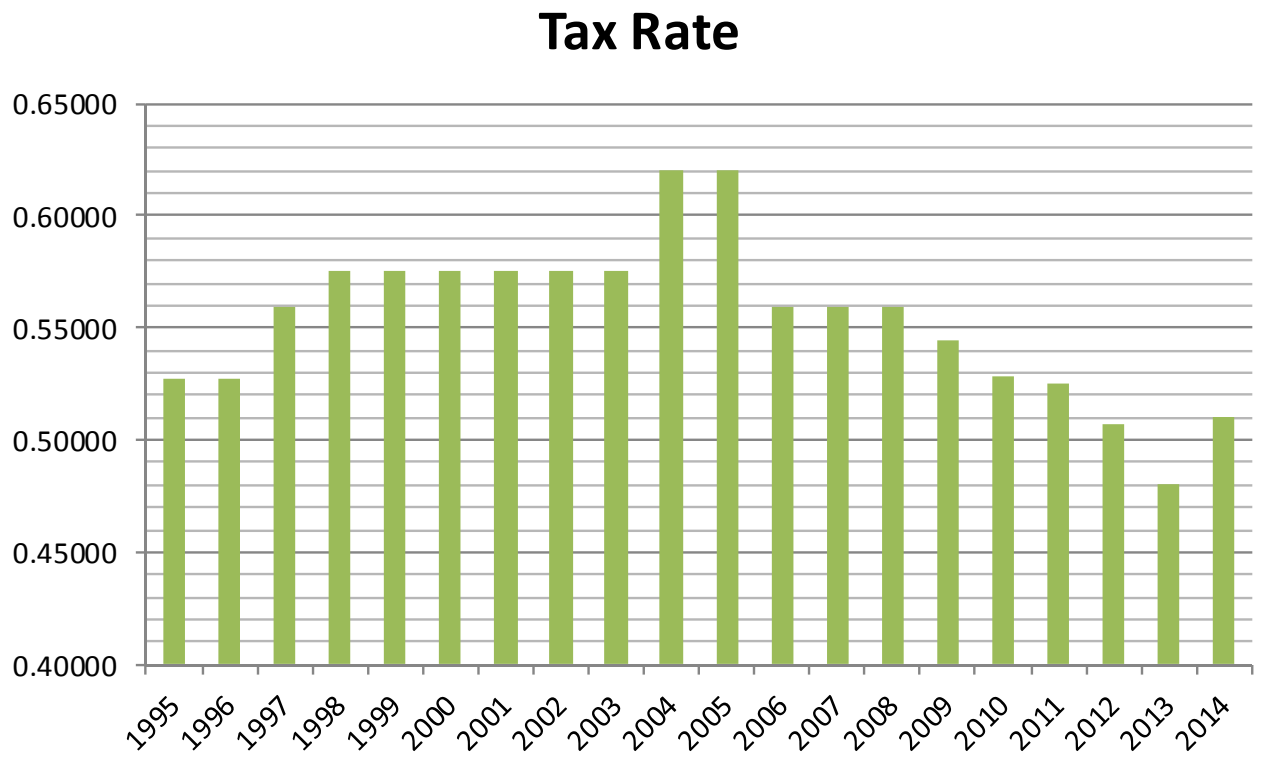
Estimated Ad Valorem Tax Collections

Net Assessed Value	$534,034,982
Divided by 100	100
Rate Base	$5,340,350
Tax Rate	0.51058
Estimated Total Tax Levy	$2,726,676
Senior Taxes (frozen)	$390,607
Estimated Collection Rate	98%
Adjusted Tax Collections, 2013-14	$3,054,937

Taxable Value and Levy Comparisons

Fiscal Year Ending	Tax Year	Total Taxable Value	Tax Rate	Total Tax Levy	Percentage Increase/ Decrease
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%
2014-15	2014	$534,034,982	0.51058	$3,054,937	11.67%

Ad Valorem Tax Rate Chart History



Tax Year	Tax Rate	Tax Year	Tax Rate
1995	0.52690	2005	0.62070
1996	0.52690	2006	0.55980
1997	0.55950	2007	0.55980
1998	0.57570	2008	0.55976
1999	0.57570	2009	0.54435
2000	0.57570	2010	0.52797
2001	0.57570	2011	0.52538
2002	0.57570	2012	0.50728
2003	0.57570	2013	0.48064
2004	0.62070	2014	0.51058

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
Beginning Fund Balance	3,065,333	4,115,466	4,115,466	4,563,306
REVENUES				
Ad valorem taxes	2,632,523	2,656,220	2,654,990	2,570,030
Sales tax	3,486,557	3,518,390	3,523,551	3,523,500
Franchise fees	728,073	749,580	778,518	793,720
Alcoholic Beverage tax	11,521	11,500	13,895	14,000
Licenses and Permits	125,333	114,790	106,835	95,770
Intergovernmental Revenue	121,368	121,390	126,538	125,000
Charges for Services	275,802	262,110	260,680	263,670
Penalties, Fines and Forfeitures	505,884	544,620	543,164	539,610
Interest	8,635	25,000	16,500	17,500
Miscellaneous	195,679	107,390	211,678	58,720
Total Revenues	8,091,373	8,110,990	8,236,349	8,001,520
OTHER FINANCING SOURCES				
Transfers In	536,890	519,600	532,239	491,080
Total Other Sources	536,890	519,600	532,239	491,080
Total Resources	8,628,263	8,630,590	8,768,588	8,492,600
EXPENDITURES				
Multi Departmental	172,022	248,450	211,735	693,540
Mayor and Council	19,418	22,780	19,343	22,530
Administration	241,783	250,950	244,654	254,380
Finance	274,858	293,760	282,579	201,910
Personnel	0	0	0	130,210
Municipal Court	166,920	172,310	173,679	178,950
Inspection	229,159	248,280	232,850	249,050
Police	2,407,577	2,687,720	2,568,769	2,797,450
Emergency Management	16,810	18,170	18,038	20,790
Fire	181,562	229,060	220,169	218,750
Fire Marshal	20,273	14,810	14,211	14,820
Communications	339,625	398,220	394,724	449,920
Public Works Administration	311,128	359,790	321,650	352,690
Streets	950,339	974,490	959,585	980,940
Vehicle Maintenance	107,065	110,800	112,438	115,180
Community Services	194,620	202,400	201,028	242,460
Parks & Recreation	263,428	279,640	272,350	299,530
Civic Center	99,065	119,850	102,089	104,430
Aquatic Center	246,031	296,860	268,607	329,980
Total Expenditures	6,241,682	6,928,340	6,618,498	7,657,510
OTHER FINANCING USES				
Operating Transfers Out	1,336,448	1,702,250	1,702,250	835,090
Total other financing uses	1,336,448	1,702,250	1,702,250	835,090
Total Expenditures & Other Uses	7,578,130	8,630,590	8,320,748	8,492,600
Increase (Decrease)	1,050,133	0	447,840	0
Ending Fund Balance	**4,115,466**	**4,115,466**	**4,563,306**	**4,563,306**

Court Technology Fund – Fund Summary

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
Beginning Fund Balance	0	0	0	0
REVENUES				
Building Technology Revenue	9,406	10,000	8,070	8,000
Interest	0	0	5	0
Total Revenues	9,406	10,000	8,075	8,000
Total Resources	9,406	10,000	8,075	8,000
EXPENDITURES				
Technology Expenditures	9,406	3,190	1,265	1,190
Total Expenditures	9,406	3,190	1,265	1,190
OTHER FINANCING USES				
Transfer To IT Fund	0	6,810	6,810	6,810
Total Other Financing Uses	0	6,810	6,810	6,810
Total Expenditures and Other Financing Uses	9,406	10,000	8,075	8,000
Increase (Decrease) in Fund Balance	0	0	0	0
Ending Fund Balance	**0**	**0**	**0**	**0**

Court Security Fund – Fund Summary

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
Beginning Fund Balance	7,062	0	0	6,045
REVENUES				
Building Secuirty Revenue	6,862	6,800	6,040	6,000
Interest	10	10	5	0
Total Revenues	6,872	6,810	6,045	6,000
OTHER FINANCING SOURCES				
Funds From Fund Balance	7,062	0	0	0
Total Other Sources	7,062	0	0	0
Total Resources	13,934	6,810	6,045	6,000
EXPENDITURES				
Minor Equipment	0	6,810	0	6,000
Total Expenditures	0	6,810	0	6,000
OTHER FINANCING USES				
Transfer To General Fund	13,934	0	0	0
Total Other Financing Uses	13,934	0	0	0
Total Expenditures and Other Financing Uses	13,934	6,810	0	6,000
Increase (Decrease) in Fund Balance	-7,062	0	6,045	0
Ending Fund Balance	**0**	**0**	**6,045**	**6,045**

Hotel/Motel Fund – Fund Summary

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
Beginning Fund Balance	0	0	0	0
REVENUES				
Taxes	147,966	125,000	143,623	140,000
Interest	0	0	0	0
Total Revenues	147,966	125,000	143,623	140,000
EXPENDITURES				
Payment to the Chamber of Commerce	38,178	31,070	37,055	36,120
Total Expenditures	38,178	31,070	37,055	36,120
OtherFinancing Sources				
Transfer to General Fund (Civic Center Operations)	109,788	93,930	106,569	103,880
Total Other Uses	109,788	93,930	106,569	103,880
Total Expenditures and Other Uses	147,966	125,000	143,623	140,000
increase (Decrease) in Fund Balance	0	0	0	0
Ending Fund Balance	**0**	**0**	**0**	**0**

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

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
Beginning Fund Balance	118,517	162,263	162,263	82,122
REVENUES				
Ad Valorem Taxes	255,827	168,900	190,540	596,610
Miscellaneous	1,394,635	18,640	18,640	19,090
Interest	261	250	165	160
Total Revenues	1,650,723	187,790	209,345	615,860
OTHER FINANCING SOURCES				
Transfers In	39,129	751,980	751,980	1,021,580
Total Other Sources	39,129	751,980	751,980	1,021,580
Total Resources	1,689,852	939,770	961,325	1,637,440
EXPENDITURES				
Principal Retirement	1,528,043	570,000	640,000	940,000
Interest	45,350	367,270	398,966	550,340
Capital Leases	-	-	-	143,100
Fiscal Agent Fees	72,713	2,500	2,500	4,000
Total Expenditures	1,646,106	939,770	1,041,466	1,637,440
Increase (Decrease) in Fund Balance	43,746	0	(80,141)	0
Ending Fund Balance	**162,263**	**162,263**	**82,122**	**82,122**

Police Seizure Fund – Fund Summary

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
Beginning Fund Balance	87,773	108,586	108,586	95,442
REVENUES				
Fines and Fofeitures	25	5,000	0	5,230
Investment Income	274	230	170	0
Miscellaneous	52,439	0	40,794	0
Total Revenues	52,738	5,230	40,964	5,230
EXPENDITURES				
Public Safery Expenditures	31,925	5,230	54,108	5,230
Minor Equipment	0	0	0	0
Training and Travel	0	0	0	0
Capital outlay	0	0	0	0
Total Expenditures	31,925	5,230	54,108	5,230
Increase (Decrease) in Fund Balance	20,813	0	-13,144	0
Ending Fund Balance	**108,586**	**108,586**	**95,442**	**95,442**

Water and Sewer Fund – Fund Summary

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
Beginning Retained Earnings	2,438,235	2,087,499	2,087,499	2,183,024
OPERATING REVENUES				
Water Revenues	1,437,983	1,530,710	1,565,512	1,611,480
Sewer Revenues	1,625,003	1,823,020	1,755,327	1,823,020
Penalty Collections	88,218	75,000	87,415	88,000
Water Taps	18,770	7,500	15,680	15,000
Sewer Taps	11,950	7,500	10,420	10,000
Reinstatement Fees	30,231	22,500	33,670	36,000
Returned Check Fees	1,590	2,100	2,100	2,100
Service Charges	17,210	15,000	17,500	17,000
Interest Earned	4,783	6,500	5,600	6,500
Total Revenues	3,235,737	3,489,830	3,493,224	3,609,100
OTHER FINANCING SOURCES				
Transfers	3,107,670	12,500	12,500	76,200
Total Other Sources	3,107,670	12,500	12,500	76,200
Total Resources	6,343,408	3,502,330	3,505,724	3,685,300
OPERATING EXPENDITURES				
Multi Departmental	1,223,839	106,600	119,951	215,590
Administrative Services	158,143	139,070	130,486	136,020
Water Production & Distribution	631,969	725,470	677,405	0
Waste Water Collection	455,192	386,380	330,728	0
Water Prod. & WW Coll.	0	0	0	1,039,880
Waste Water Treatment	425,958	483,690	473,639	481,130
Total Expenditures	2,895,101	1,841,210	1,732,209	1,872,620
OTHER FINANCING USES				
(Non-Departmental) Transfers Out	3,799,043	1,661,120	1,677,990	1,812,680
Total other financing uses	3,799,043	1,661,120	1,677,990	1,812,680
Total Expenditures & Other Uses	6,694,144	3,502,330	3,410,199	3,685,300
Increase (Decrease) in Fund Balance	(350,736)	0	95,525	0
Beginning Working Capital	2,438,235	2,087,499	2,087,499	2,183,024
Ending Working Capital	**2,087,499**	**2,087,499**	**2,183,024**	**2,183,024**

Solid Waste Fund – Fund Summary

	FY 13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
Beginning Fund Balance	91,792	95,746	95,746	95,746
REVENUES				
Garbage Service	1,593,301	1,575,000	1,612,690	1,600,000
Billing Fee	126,695	125,000	127,745	127,000
Interest	103	-	71	0
Total Revenues	1,720,099	1,700,000	1,740,506	1,727,000
EXPENDITURES				
Garbage Contracts	1,594,145	1,575,000	1,612,690	1,600,000
Total Expenditures	1,594,145	1,575,000	1,612,690	1,600,000
Other Financing Sources				
Transfers Out	122,000	125,000	125,000	127,000
Total Other Uses	122,000	125,000	125,000	127,000
Total Expenditures and Other Uses	1,716,145	1,700,000	1,737,690	1,727,000
Increase (Decrease) in Fund Balance	3,954	0	2,816	0
Ending Fund Balance	**95,746**	**95,746**	**98,562**	**95,746**

EMS Fund – Fund Summary

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
Beginning Fund Balance	6,311	181,761	181,761	174,989
REVENUES				
Intergovernmental Revenue	840,808	803,420	803,420	932,410
Ambulance Billing	552,443	511,675	555,000	610,000
Miscellaneous	160,874	10,000	2,555	50,000
Interest	115	0	13	0
Total Revenues	1,554,240	1,325,095	1,360,988	1,592,410
EXPENDITURES				
Emergency Medical Services	1,139,312	1,212,395	1,255,060	1,521,560
Total Expenditures	1,139,312	1,212,395	1,255,060	1,521,560
OTHER FINANCING USES				
(Non-Departmental) Transfers Out	65,816	112,700	112,700	70,850
Total other financing uses	65,816	112,700	112,700	70,850
Total Expenditures & Other Uses	1,205,128	1,325,095	1,367,760	1,592,410
Increase (Decrease) in Fund Balance	349,112	0	(6,772)	0
GAAP	(173,662)			
Ending Fund Balance	181,761	181,761	174,989	174,989

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
Beginning Fund Balance	-4,813	-18,352	-18,352	0
OTHER FINANCING SOURCES				
Transfer from General Fund	76,120	94,330	107,648	139,330
Transfer from Water and Sewer Fund	28,730	52,010	52,010	52,010
Transfer from Court Technology Fund	6,502	6,810	6,810	6,810
Transfer from EMS Fund	2,850	2,850	2,850	2,850
Total Other Sources	114,202	156,000	169,318	201,000
Total Resources	114,202	156,000	169,318	201,000
EXPENDITURES				
Supplies	16,474	1,000	3,613	1,000
Repair and Maintenance	29,403	40,000	49,500	50,000
Software Support	80,803	75,000	97,853	90,000
Capital Outlay	1,061	40,000	0	60,000
Total Expenditures	127,741	156,000	150,966	201,000
Increase (Decrease) in Fund Balance	-13,539	0	18,352	0
Ending Fund Balance	(18,352)	(18,352)	0	0

Health Insurance Fund – Fund Summary

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
Beginning Fund Balance	71,994	0	0	0
REVENUES				
Dependent Contribution	218,162	206,930	137,900	0
Employee Contribution	30,710	7,970	21,000	0
Retiree Contribution	9,528	0	7,765	0
Stop Loss Reimbursement	886	0	0	0
Interest	297	0	171	0
Total Revenues	259,583	214,900	166,836	0
OTHER FINANCING SOURCES				
Transfers In	501,815	702,100	676,732	0
Total Other Sources	501,815	702,100	676,732	0
Total Resources	761,398	917,000	843,568	0
EXPENDITURES				
Premiums	827,272	915,000	842,346	0
Administrative Fees	0	0	62	0
Wellness	2,586	2,000	1,160	0
Claims	3,534	0	0	0
Total Expenditures	833,392	917,000	843,568	0
Increase (Decrease) in Fund Balance	-71,994	0	0	0
Ending Fund Balance	0	0	0	0

*Fund has been dissolved as the City has converted to a fully funded insurance program.

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
Beginning Fund Balance	0	5,890	5,890	397
OTHER FINANCING SOURCES				
Transfer from General Fund	92,260	109,000	124,000	53,000
Tranfer from Water and Sewer Fund	0	0	0	0
Transfer from EMS Fund	0	0	0	0
Total Other Sources	92,260	109,000	124,000	53,000
Total Resources	92,260	109,000	124,000	53,000
EXPENDITURES				
Fleet Replacment	85,297	109,000	129,493	53,000
Other Equipment	1,073	0	0	0
Contingency	0	0	0	0
Total Expenditures	86,370	109,000	129,493	53,000
Increase (Decrease) in Fund Balance	5,890	0	-5,493	0
Ending Fund Balance	5,890	5,890	397	397

Fleet Replacement Fund
Vehicles to be Replaced

Department	Vehicle	Cost
Police	Patrol Unit - Chevrolet Tahoe	26,500
	Patrol Unit - Chevrolet Tahoe	26,500
		53,000

General Government Capital Improvement Program Fund – Fund Summary

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
Beginning Fund Balance	0	-167,207	-167,207	365,140
OTHER FINANCING SOURCES				
Transfer from General Fund *	1,231,580	275,000	275,000	50,380
Draw from Fund Balance	210,662	125,650	125,650	275,000
Funds from Bond Proceeds - Series 2013	270,000	0	0	0
Funds from Bond Proceeds - Series 2013 A	0	0	1,961,000	0
Funds from Bond Proceeds - Series 2014A	0	0	2,890,000	0
Total Other Sources	1,712,242	400,650	5,251,650	325,380
Total Resources	1,712,242	400,650	5,251,650	325,380
EXPENDITURES				
Streets Projects	415,074	372,650	3,968,624	275,000
Parks Projects	1,078,948	28,000	693,029	36,000
Equipment	374,526	0	57,650	14,380
Other Projects	10,900	0	0	0
Total Expenditures	1,879,449	400,650	4,719,303	325,380
Increase (Decrease) in Fund Balance	-167,207	0	532,347	0
Ending Fund Balance	(167,207)	(167,207)	365,140	365,140

Utility Capital Improvement Program Fund – Fund Summary

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
Beginning Fund Balance	0	286,003	286,003	479,931
OTHER FINANCING SOURCES				
Transfer from Utility Fund	210,000	270,000	270,000	175,000
Bond Proceeds	3,172,878	676,070	563,404	0
Total Other Sources	3,382,878	946,070	833,404	175,000
Total Resources	3,382,878	946,070	833,404	175,000
EXPENDITURES				
Rehabiliation Projects	17,546	175,000	175,000	175,000
Generators	0	95,000	114,700	0
Energey Improvements	220,144	676,070	255,065	0
Fairways/WLP	0	0	94,482	0
Mescellaneous	90,287	0	230	0
Total Expenditures	327,977	946,070	639,477	175,000
OTHER FINANCING USES				
(Non-Departmental) Transfers Out	2,768,898	0	0	0
Total other financing uses	2,768,898	0	0	0
Total Expenditures & Other Uses	3,096,875	946,070	639,477	175,000
Increase (Decrease) in Fund Balance	286,003	0	193,927	0
Ending Fund Balance	286,003	286,003	479,931	479,931

Description

The Multi-Departmental budget includes expenses that belong to all divisions in the General Fund. Expenses include liability insurance, health insurance, legal fees, audit and other expenses. This Department is also included in the Water and Sewer Fund.

The Non-Departmental budget includes general city-wide expenses that do not belong to a single department. Included in this department are transfers to the Information Technology Fund.

Achievements

The City of El Campo had a number of achievements in FY13-14, including:

- Recognized employees through Employee of the Year program.
- Promoted growth within City through residential development incentives.
- Provided leadership training series to Department Heads
- Large participation in annual biometric screening (98%)
- Had numerous safety programs to educate workforce to lower general liability and workers compensation claims.
- Retained Retail Strategies to promote El Campo's economic growth
- Developed new Strategic Plan with the Management Connection

FY15 Objectives

- Foster relationship with City Development Corporation for economic development.
- Continue wellness initiatives for employee health.
- Recognize outstanding employees.
- Continuation of staff development training, through the Five Levels of Leadership.
- Purchase new playground equipment and Watchdog cameras for Police, with a transfer to the CIP Fund
- Purchase two Police units, with a transfer to the Fleet Replacement Fund.
- Develop accident review board, to mitigate and manage liability claims.

General Fund Multi and Non Departmental Summary

Expenditure by Division

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget	% Change in budget from FY14 to FY15
Multi-departmental	172,022	248,450	211,735	693,540	179.15%
Non-departmental	1,336,448	1,702,250	1,702,250	835,090	-50.94%
TOTAL	1,508,470	1,950,700	1,913,985	1,528,630	-21.64%

Expenditure by Classification

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget	% Change in budget from FY14 to FY15
Personnel Services	0	0	0	0	0.00%
Supplies	0	0	0	0	0.00%
Repair and Maintenance	0	0	0	0	0.00%
Operational Expense	53,396	67,800	73,573	570,230	741.05%
Other Services	1,455,075	1,882,900	1,840,412	958,400	-49.10%
Capital Outlay	0				0.00%
TOTAL	1,508,470	1,950,700	1,913,985	1,528,630	-21.64%

Personnel

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget	% Change in budget from FY14 to FY15
Multi-Departmental	0	0	0	0	0%
Non-Departmental	0	0	0	0	0%
TOTAL	0	0	0	0	0.00%

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
505-539	INS - VEHICLE/EQUIPMENT	3,743	3,680	3,680	3,680
505-549	INS - PROPERTY LIAB	8,842	18,900	18,900	18,900
505-550	INS - FLEET	19,191	17,570	17,570	21,570
505-552	INS - GENERAL LIAB	8,301	2,140	11,195	2,140
508-553	INS - MUSEUM CONTENTS	3,200	3,200	3,200	3,200
505-554	INS - PUBLIC OFFICIAL LIAB	4,781	5,310	5,310	5,310
505-558	HEALTH INSURANCE	0	0	0	502,430
505-562	UNEMPLOYMENT REIMBURSEMENT	1,480	5,000	7,718	5,000
505-587	POSTAGE	3,859	12,000	6,000	8,000
5 OPERATIONAL EXP		53,396	67,800	73,573	570,230
505-604	AUDIT	13,000	13,000	9,000	13,000
505-613	CITY ATTORNEY	18,865	18,750	18,750	21,000
505-616	PROFESSIONAL SERVICES	52,411	109,650	105,000	71,210
505-621	LEGAL FEES - ADDITIONAL	1,041	0	0	0
6 OTHER SERVICES		85,317	141,400	132,750	105,210
505-805	SERVICE AWARDS	1,253	1,250	650	500
505-808	CHRISTMAS EXPENSE	2,608	2,600	2,627	2,600
505-810	EDUCATION REIMBURSEMENT	0	0	2,135	0
505-812	INNOVATIVE INCENTIVES	0	400	0	0
505-830	SECTION 380 REIMBURSEMENT	29,454	35,000	0	15,000
8 MISCELLANEOUS		33,310	39,250	5,412	18,100
05-MULTI DEPARTMENTAL TOTAL		**172,022**	**248,450**	**211,735**	**693,540**

Note: Insurance costs have been moved from General Fund Non-Departmental.

General Fund Non-Departmental

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
508-580	PROPERTY TAXES	0	0	0	0
5 OPERATIONAL EXP		0	0	0	0
508-614	CITY DEVELOPMENT CORP	577,769	581,380	581,380	581,380
6 OTHER SERVICES		577,769	581,380	581,380	581,380
508-740	IT TRANSFER	76,120	94,330	94,330	139,330
508-745	CIP TRANSFER	231,580	415,330	415,330	61,380
508-750	EMPLOYEE INS TRANSFER	358,719	502,210	502,210	0
508-760	FLEET TRANSFER	92,260	109,000	109,000	53,000
7 TRANSFERS		758,679	1,120,870	1,120,870	253,710
508-910	BUILDING & LAND	0	0	0	0
8 MISCELLANEOUS		0	0	0	0
08-NON-DEPARTMENTAL TOTAL		**1,336,448**	**1,702,250**	**1,702,250**	**835,090**

Note: increases are proposed infrastructure (CIP) and fleet replacement (2 Police Units), employee ins transfer has been moved to General Fund Multi-Departmental as Health Insurance.

Description

General Government consists of the following divisions: Mayor and Council, Administration, Economic Development, Finance, Information Technology, Municipal Court and Inspections. This Department is responsible for ensuring that the operations of the entire organization best meet the needs of the City.

The Mayor and City Councilmembers serve as the elected representatives of the citizens of El Campo. The Council establishes programs, policies and priorities for safe, efficient and equitable operation of the City. The most significant programs are set during the annual budget review process.

The Administration Division consists of the City Manager and City Secretary and serves to facilitate the day-to-day operations of the City.

The Finance Division manages the City's finances and provides support services to the City Manager and Council. This Division is responsible for the maintenance and efficient operation of the accounting system for all city departments; monitoring of receipt, disbursement, and investment of all city money; maintaining accounting controls; and providing necessary financial records, reports, and statements.

The Personnel Division recruits, screens and trains job applicants, as well as administers employee benefit services and safety program.

The Municipal Court Division is responsible for bringing fair and impartial conclusions to all misdemeanor cases filed in the City. The Court Office is responsible for maintaining accurate records of all court cases filed and disposed of in the City, as well as processing payments and serving warrants.

The Inspections Division is responsible for providing planning for all citizens, businesses and visitors; providing technical support to the Planning & Zoning Board, and the Board of Adjustments; and providing floodplain management.

Achievements

The City of El Campo had a number of achievements in FY13-14, including:

- Promoted interaction and collaboration with El Campo citizens and civic associations.
- Enhanced communication with media by proactively sharing timely, accurate information about city services, initiatives and issues.
- Actively distributed information and gathered feedback about City policies, services and events.
- Advanced an economic development program that partners with the City Development Corporation while upholding community values, building on investments made by the community and supporting expectations of the City's level of service.
- Received credit upgrade from Standard and Poor's from A+ to AA-. Affirmed the upgrade in the latest issuance.
- Launched updated website that includes a community calendar, online bookings of Civic Center and parks.
- Developed and implemented a progressive disciplinary policy.
- Developed and implemented standard interviewing guide, city wide.
- Began remote deposit capture for check processing, allowing for fewer trips to the bank.
- Activated an email archiving system in compliance with the Texas Public Information Act.

FY15 Objectives

- Implement project management program.
- Develop City-wide incentive pay policy to offer consistent and equitable application.
- Prepare long range financial forecast.
- Develop Human Resources policies and procedures manual to enhance current administration of HR policy/procedure and provide clear guidance. Continual training of leadership staff in the scope and application of HR policy/procedures.

General Government

- Continue to receive recognition in Finance through programs such as GFOA Distinguished Budget, Certificate of Achievement for Excellence in Financial Reporting, and the Gold Leadership Circle in transparency from the State's Comptroller's Office.
- Present five year Technology Plan to Council.
- Conversion to a Paid Time Off leave program to achieve less cumbersome administration/management, enhanced recruitment/retention and long term reduction of sick leave liability.
- Monitor and enforce clean restaurants and keep public informed on restaurant reports.
- Coordinate efforts on demolition of buildings.
- Acquire more mowing contractors and mitigate weedy lots.
- Promote a positive Inspections Division working with the public on building projects.
- Work with the County tax office to acquire property needed for drainage, etc.
- Promote safety as a core value for the City of El Campo's workforce. $$
- Expand onsite wellness effort to include dependents.

$$ denotes funds are designated in budget towards goal

General Government Departmental Summary

Expenditure by Division

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget	% Change in budget from FY14 to FY15
Mayor and Council	19,418	22,780	19,343	22,530	-1.10%
Administration	241,783	250,950	244,654	254,380	1.37%
Finance	274,858	293,760	282,579	201,910	-31.27%
Personnel	0	0	0	130,210	100.00%
Municipal Court	166,920	172,310	173,679	178,950	3.85%
Inspection	229,159	248,280	232,850	249,050	0.31%
TOTAL	932,138	988,080	953,105	1,037,030	4.95%

Expenditure by Classification

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget	% Change in budget from FY14 to FY15
Personnel Services	775985	822,190	813,623	825,800	0.44%
Supplies	11,565	14,110	12,633	22,950	62.65%
Repair and Maintenance	18,834	16,440	13,771	15,350	-6.63%
Operational Expense	65,098	68,820	53,658	73,920	7.41%
Other Services	60,655	66,520	59,421	99,010	48.84%
TOTAL	932,138	988,080	953,105	1,037,030	4.95%

Personnel

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget	% Change in budget from FY14 to FY15
Mayor and Council	0	0	0	0	0%
Administration	2	2	2	2	0%
Finance	4	4	4	2	-50.00%
Personnel	0	0	0	1	100%
Municipal Court	4	4	4	4	0.00%
Inspection	0	0	0	0	0.00%
TOTAL	10	10	10	9	-10.00%

Mayor and Council

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
509-121	COUNCIL SALARIES	8,600	8,400	8,400	8,400
509-123	ELECTION CLERK SALARIES	0	2,000	0	2,000
509-150	SOCIAL SECURITY	658	640	640	640
1 PERSONNEL SERVICES		9,258	11,040	9,040	11,040
509-205	OFFICE SUPPLIES	271	150	200	200
509-215	FOOD	541	1,000	294	500
509-216	YOUTH ADVISORY COUNCIL	0	0	2,191	2,000
2 SUPPLIES		812	1,150	2,684	2,700
509-506	TRAVEL & TRAINING	5,610	5,500	1,630	3,500
509-526	DUES & SUBSCRIPTIONS	70	0	0	0
509-575	TML DUES	2,273	2,070	2,273	2,270
5 OPERATIONAL EXP		7,953	7,570	3,903	5,770
509-616	MISCELLANEOUS SERVICES	1,396	0	716	0
6 OTHER SERVICES		1,396	0	716	0
509-804	ELECTION EXPENSE	0	3,020	3,000	3,020
8 MISCELLANEOUS		0	3,020	3,000	3,020
09-MAYOR AND COUNCIL TOTAL		**19,418**	**22,780**	**19,343**	**22,530**

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
512-110	REGULAR EARNINGS	158,512	165,500	165,872	168,550
512-130	OVERTIME	2,134	1,500	292	0
512-130	RETIREMENT	16,814	20,340	22,717	20,580
512-140	LONGEVITY	630	760	740	880
512-150	SOCIAL SECURITY	11,206	12,830	12,705	13,000
512-160	WORKER'S COMP	112	360	190	360
1 PERSONNEL SERVICES		189,407	201,290	202,516	203,370
512-205	OFFICE SUPPLIES	1,906	3,110	1,200	3,110
512-215	FOOD	410	800	600	800
512-235	GAS & OIL	190	150	120	150
512-240	MINOR EQUIPMENT	16	500	150	170
512-245	HOUSEKEEPING SUPPLIES	1,752	1,200	1,100	1,200
2 SUPPLIES		4,274	5,760	3,170	5,430
512-419	JANITORIAL SERVICE	5,607	6,980	6,800	7,120
512-420	BUILDINGS & GROUNDS MAINT	4,856	3,500	1,000	3,500
512-485	EQUIPMENT MAINT	4,269	2,500	3,011	2,500
4 REPAIR & MAINT		14,731	12,980	10,811	13,120
512-502	COMMUNICATIONS	17,087	16,940	17,974	17,970
512-506	TRAINING & TRAVEL	5,342	5,000	3,500	5,000
512-514	ELECTRICITY	2,893	4,110	3,191	4,110
512-524	ADVERTISING & LEGAL NOTICES	1,224	1,490	1,000	1,490
512-526	DUES & SUBSCRIPTIONS	1,924	3,000	2,000	3,000
512-585	PROPERTY TAX ON LEASED LAND	4,900	380	493	890
5 OPERATIONAL EXP		33,370	30,920	28,158	32,460
12-ADMINISTRATION TOTAL		**241,783**	**250,950**	**244,654**	**254,380**

Notes: Includes 3% merit increase (effective January 1, 2015).

Finance

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
515-110	REGULAR EARNINGS	180,028	189,750	182,807	112,800
515-130	RETIREMENT	19,049	23,370	22,265	13,830
515-140	LONGEVITY	2,570	2,750	2,735	1,030
515-150	SOCIAL SECURITY	12,407	14,720	15,897	9,760
515-160	WORKER'S COMP	127	420	250	250
1 PERSONNEL SERVICES		214,181	231,010	223,954	137,670
515-205	OFFICE SUPPLIES	1,530	2,000	1,500	2,000
515-242	OFFICE FURNITURE	0	0	0	1,500
2 SUPPLIES		1,530	2,000	1,500	3,500
515-485	EQUIPMENT MAINT	2,760	1,500	900	750
4 REPAIR & MAINT		2,760	1,500	900	750
515-506	TRAINING & TRAVEL	2,672	3,250	3,520	4,000
515-524	ADVERTISING & LEGAL NOTICES	1,148	800	600	800
515-526	DUES & SUBSCRIPTIONS	2,557	1,700	1,700	1,700
5 OPERATIONAL EXP		6,377	5,750	5,820	6,500
515-625	APPRAISAL SERVICE	48,800	53,000	49,595	52,990
515-690	PRINTING FORMS, REPORTS	1,209	500	810	500
6 OTHER SERVICES		50,009	53,500	50,405	53,490
15-FINANCE TOTAL		**274,858**	**293,760**	**282,579**	**201,910**

Notes: Includes 3% merit increase (effective January 1, 2015)

Personnel

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
516-110	REGULAR EARNINGS	0	0	0	66,910
516-121	SAFETY COORDINATOR	0	0	0	6,000
516-130	RETIREMENT	0	0	0	8,140
516-140	LONGEVITY	0	0	0	60
516-150	SOCIAL SECURITY	0	0	0	5,750
516-160	WORKER'S COMP	0	0	0	250
1 PERSONNEL SERVICES		0	0	0	87,110
516-217	SAFETY SUPPLIES	0	0	0	4,800
516-218	SAFETY TRAINING MEAL	0	0	0	1,200
516-219	SAFETY AWARDS	0	0	0	600
2 SUPPLIES		0	0	0	6,600
516-506	TRAINING & TRAVEL	0	0	0	2,000
516-524	ADVERTISING & LEGAL NOTICES	0	0	0	1,500
516-526	DUES & SUBSCRIPTIONS	0	0	0	500
5 OPERATIONAL EXP		0	0	0	4,000
516-690	PRINTING FORMS, REPORTS	0	0	0	500
516-691	EMPLOYMENT SCREENING	0	0	0	5,000
516-692	PAYROLL PROCESSING SERVICES	0	0	0	27,000
6 OTHER SERVICES		0	0	0	32,500
16-PERSONNEL TOTAL		**0**	**0**	**0**	**130,210**

Notes: Includes 3% merit increase (effective January 1, 2015) , $4,300 for safety supplies including steel toed boots for workforce and $600 for safety awards.

Municipal Court

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
518-110	REGULAR EARNINGS	116,581	119,770	120,516	123,660
518-121	ASSOCIATE JUDGE	9,688	9,360	9,360	9,360
518-124	CERTIFICATION PAY	4,800	4,800	4,800	4,800
518-130	RETIREMENT	13,915	16,520	16,455	17,070
518-140	LONGEVITY	2,285	2,170	2,450	2,630
518-150	SOCIAL SECURITY	9,597	10,410	11,562	12,050
518-160	WORKER'S COMP	93	260	200	260
1 PERSONNEL SERVICES		156,959	163,290	165,343	169,830
518-205	OFFICE SUPPLIES	1,497	1,500	1,829	1,500
2 SUPPLIES		1,497	1,500	1,829	1,500
518-419	JANITORIAL SERVICE	882	960	960	980
518-420	BUILDINGS & GROUNDS MAINT	112	0	0	0
4 REPAIR & MAINT		994	960	960	980
518-502	COMMUNICATIONS	2,924	2,810	2,642	2,640
518-506	TRAINING & TRAVEL	3,916	3,000	1,700	3,000
518-514	ELECTRICITY	413	500	417	500
518-526	DUES & SUBSCRIPTIONS	116	250	488	500
5 OPERATIONAL EXP		7,370	6,560	5,247	6,640
518-616	MISCELLANEOUS SERVICES	100	0	300	0
6 OTHER SERVICES		100	0	300	0
18-MUNICIPAL COURT TOTAL		**166,920**	**172,310**	**173,679**	**178,950**

Notes: Includes 3% merit increase (effective January 1, 2015)

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
519-110	REGULAR EARNINGS	170,637	175,020	170,000	173,610
519-114	CERTIFICATION PAY	1,062	1,200	1,200	1,200
519-120	PART-TIME EARNINGS	100	0	220	0
519-130	RETIREMENT	18,223	21,660	22,400	21,730
519-140	LONGEVITY	3,030	3,220	3,200	4,070
519-150	SOCIAL SECURITY	12,788	13,640	15,100	15,350
519-160	WORKER'S COMP	341	820	650	820
1 PERSONNEL SERVICES		206,180	215,560	212,770	216,780
519-205	OFFICE SUPPLIES	1,537	2,000	2,000	1,800
519-220	UNIFORMS	178	200	200	200
519-235	GAS & OIL	1,738	1,500	1,250	1,220
2 SUPPLIES		3,452	3,700	3,450	3,220
519-481	VEHICLE & MACHINERY MAINT	349	1,000	1,100	500
4 REPAIR & MAINT		349	1,000	1,100	500
519-502	COMMUNICATIONS	2,567	2,520	2,800	3,300
519-506	TRAINING & TRAVEL	3,151	2,500	2,500	2,500
519-524	ADVERTISING & LEGAL NOTICES	1,354	300	280	300
519-526	DUES & SUBSCRIPTIONS	969	1,200	1,200	1,200
519-534	MOWING VACANT LOTS	738	5,000	2,500	5,000
519-536	DEMOLITION OF VACANT BLDGS	0	5,000	0	5,000
519-590	TCRFC DUES	1,250	1,500	1,250	1,250
5 OPERATIONAL EXP		10,028	18,020	10,530	18,550
519-860	RESIDENTIAL DEV.INCENTIVES	9,150	10,000	5,000	10,000
8 MISCELLANEOUS		9,150	10,000	5,000	10,000
19-INSPECTION TOTAL		**229,159**	**248,280**	**232,850**	**249,050**

Notes: 3% merit increase (effective January 1, 2015)

Public Safety

Description

Public Safety consists of the following divisions: Police, Communications, Fire, Fire Marshal and Emergency Management. This Department is responsible for ensuring the safety and security for the community.

The El Campo Police Department serves a population of 11,602. El Campo is the largest city in Wharton County. In addition to providing police services for the residents of El Campo, the police communications division dispatches fire and ambulance service to approximately 10,000 rural residents in West Wharton County.

Each year the police department responds to more than 13,000 calls for service. These responses result in over 3,000 criminal arrests, 4,500 traffic citations, 5,800 warning citations, and 1,200 crime reports. The El Campo Police Department averages four formal internal investigations per year.

The El Campo Volunteer Fire Department is dedicated to saving lives and property. The Fire Department responds to emergency calls and train each month at their training field.

The Fire Marshal's Division consists of the Fire Marshal and supports fire prevention activities, arson investigations and fire inspections.

Emergency Management plans and prepares for any and all emergency situations within the City limits.

Achievements

The City of El Campo had a number of achievements in FY13-14, including:

- Replaced all department Glock pistols with latest generation version.
- Added lights to firing range and started annual night firearms qualifications.
- Added Certified Instructors to ECPD team, providing training for ECPD and local law enforcement agencies.
- All ECPD officers have received 1st aid training and SABA (self-aid, buddy aid) training.
- Hosted two Standardized Field Sobriety Training schools for local law enforcement.
- Added another FBI National Academy Grad to the ECPD team and have another slotted to attend in 2015.
- Utilizing situational simulator for use of force training.
- Continued to improve and add community service projects, National Night Out, Bicycle Rodeo, Drug Take Back Program, Collection point for goods for soldiers, Auto Theft Protection Program, Home and Business Safety Inspections, Red Ribbon Project, Ride along program and Intern program.
- Added meet and greet area to Animal Shelter.
- Added public safety messages to Facebook and articles in the newspaper.
- Received TxDoT DWI and traffic enforcement grants.
- Completed all best practices, standards and completed final inspection with Texas Chief of Police Best Practices and Standards Recognition Program.
- Participated in drill involving PD, Fire and EMS at ECVFD training field.
- Completed NIMS/ICS training for new employees.
- Configured Emergency Operations Center in City Council Chambers and created equipment checklist.

FY15 Objectives

- Assist with the design and building of a new Public Safety Building to serve the needs of public safety well into the future.
- Continue to improve recruitment and retention $$
- Maintain Recognized Police Department status through the Texas Chiefs of Police Association.
- Explore and form an El Campo Police Department Tactical Response Team. $$

- Remain active with the FBI National Academy and FBINA Associates. $$
- Replace Narcotic Detention K9.
- Continue to improve and expand community involvement programs, National Night Out, Explorer Program, National Drug Take Back Program, home and business safety inspections. $$
- Obtain and put into operation a mobile command vehicle. $$
- Continue to provide the highest quality of police service to the citizens of El Campo.
- Complete active shooter drill at high school.
- Finish evaluations and scoring for selection process of Debris Removal companies.
- Maintain compliance of NIMS/ICS training.

$$ denotes funds are designated in budget towards goal

Public Safety Departmental Summary

Expenditure by Division

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget	% Change in budget from FY14 to FY15
Police	2,407,577	2,687,720	2,568,769	2,797,450	4.08%
Fire	181,563	229,060	220,169	218,750	-4.50%
Fire Marshal	20,273	14,810	14,211	14,820	0.07%
Communications	339,625	398,220	394,724	449,920	12.98%
Emergency Management	16,810	18,170	18,038	20,790	14.42%
TOTAL	2,965,848	3,347,980	3,215,911	3,501,730	4.59%

Expenditure by Classification

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget	% Change in budget from FY14 to FY15
Personnel Services	2,443,156	2,688,500	2,622,548	2,876,850	7.01%
Supplies	208,682	258,510	214,840	261,750	1.25%
Repair and Maintenance	100,348	82,990	94,549	94,270	13.59%
Operational Expense	155,756	179,770	151,509	180,660	0.50%
Other Services	57,905	138,210	132,465	88,200	-36.18%
Capital Outlay	0	0	0	0	0.00%
TOTAL	2,965,848	3,347,980	3,215,911	3,501,730	4.59%

Personnel

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget	% Change in budget from FY14 to FY15
Police	34.5	35	35	35	0.00%
Fire	0	0	0	0	0.00%
Fire Marshal	0.5	0.5	0.5	0.5	0.00%
Communications	8	8	8	8	0.00%
Emergency Management	0.5	0.5	0.5	0.5	0.00%
TOTAL	44	44	44	44	0.00%

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
520-110	REGULAR EARNINGS	1,560,314	1,663,790	1,645,345	1,784,730
520-113	HOLIDAY PAY	49,480	53,470	38,929	45,970
520-114	CERTIFICATION PAY	65,381	73,200	68,131	70,800
520-115	PART-TIME PAY	3,756	10,610	0	0
520-120	OVERTIME	49,974	47,480	47,480	66,010
520-130	RETIREMENT	183,502	225,540	217,871	233,790
520-140	LONGEVITY	23,060	18,280	15,705	17,770
520-150	SOCIAL SECURITY	126,750	142,000	138,893	151,960
520-160	WORKER'S COMP	19,145	32,940	32,500	32,940
1 PERSONNEL SERVICES		2,081,362	2,267,310	2,204,854	2,403,970
520-205	OFFICE SUPPLIES	12,948	12,580	12,000	12,580
520-215	FOOD	3,101	4,500	3,500	4,500
520-220	UNIFORMS	21,448	23,300	23,300	23,300
520-230	ANIMAL SHELTER SUPPLIES	1,887	4,500	4,500	5,500
520-235	GAS & OIL	95,315	117,900	93,411	117,900
520-240	MINOR EQUIPMENT	20,770	10,000	10,000	10,000
520-245	HOUSEKEEPING SUPPLIES	3,787	4,000	4,000	4,000
520-254	FORENSIC SUPPLIES	4,330	5,000	4,000	5,000
520-270	MISCELLANEOUS SUPPLIES	2,461	5,000	2,500	5,000
520-275	COMMUNITY SERVICES SUPPLIES	-50	0	0	2,500
520-276	SUPPORT OF PRISONERS	2,700	6,500	1,582	6,500
520-299	DRUG DOG UPKEEP & SUPPLIES	461	800	400	800
2 SUPPLIES		169,157	194,080	159,193	197,580
520-419	JANITORIAL SERVICE	7,395	7,770	7,395	7,930
520-420	BUILDINGS & GROUNDS MAINT	11,373	7,500	5,000	7,500
520-481	VEHICLE & MACHINERY MAINT	25,200	19,140	22,000	25,840
520-485	EQUIPMENT MAINT	11,310	17,000	12,000	17,000
4 REPAIR & MAINT		55,279	51,410	46,395	58,270
520-502	COMMUNICATIONS	27,066	29,360	27,567	26,560
520-506	TRAINING & TRAVEL	23,543	24,500	24,000	25,500
520-514	ELECTRICITY	26,038	33,480	25,000	39,860
520-520	NATURAL GAS	93	1,090	800	1,090
520-524	ADVERTISING & LEGAL NOTICES	2,139	5,700	3,000	5,700
520-526	DUES & SUBSCRIPTIONS	3,899	6,630	4,000	6,630
520-551	INS - POLICE LIAB	10,521	10,420	10,420	11,290
5 OPERATIONAL EXP		93,300	111,180	94,787	116,630

Police

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
520-616	MISCELLANEOUS SERVICES	4,330	39,200	42,000	7,500
520-617	SPAY AND NEUTER	0	0	0	3,500
520-619	MEDICAL EXAMS	3,148	5,000	5,000	5,000
520-624	INFORMANT INFORMATION	1,000	5,000	2,000	5,000
6 OTHER SERVICES		8,479	49,200	49,000	21,000
520-850	CAPITAL LEASE PRINCIPAL	0	10,800	10,800	0
520-851	CAPITAL LEASE INTEREST	0	3,740	3,740	0
8 MISCELLANEOUS		0	14,540	14,540	0
20-POLICE TOTAL		**2,407,577**	**2,687,720**	**2,568,769**	**2,797,450**

Note: Includes 3% merit increase (effective January 1, 2015) and market adjustments, $11,030 in Personnel for overtime associated with merit increase and an Emergency Response Team, $1,000 for animal shelter supplies for euthanasia drugs, and $1,000 in additional training for taser training.

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
524-110	REGULAR EARNINGS	238,413	278,130	278,393	311,660
524-111	SUPERVISOR	1,320	1,320	1,320	1,320
524-113	HOLIDAY PAY	8,308	18,680	14,000	22,570
524-114	CERTIFICATION PAY	15,257	9,600	9,600	14,400
524-120	OVERTIME	22,576	21,420	21,420	21,900
524-130	RETIREMENT	30,232	40,370	38,968	45,550
524-140	LONGEVITY	2,285	2,600	2,415	3,050
524-150	SOCIAL SECURITY	21,039	25,380	28,008	28,750
524-160	WORKER'S COMP	195	720	600	720
1 PERSONNEL SERVICES		339,625	398,220	394,724	449,920
24-POLICE COMMUNICATIONS TOTAL		**339,625**	**398,220**	**394,724**	**449,920**

Notes: Includes 3% merit increase (effective January 1, 2015).

Fire

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
522-205	OFFICE SUPPLIES	141	250	100	250
522-215	FOOD	0	700	250	700
522-220	PROTECTIVE CLOTHING	6,679	11,920	11,920	15,000
522-235	GAS & OIL	17,299	19,460	13,902	15,290
522-240	MINOR EQUIPMENT	13,587	18,000	15,000	18,000
522-250	CHEMICALS	0	10,400	10,000	10,400
2 SUPPLIES		37,706	60,730	51,172	59,640
522-420	BUILDINGS & GROUNDS MAINT	2,340	2,000	1,500	2,000
522-481	VEHICLE & MACHINERY MAINT	23,850	18,980	36,000	20,000
522-482	EQUIPMENT TESTING	3,354	3,500	3,500	6,500
522-485	EQUIPMENT MAINT	7,685	6,500	6,000	6,500
4 REPAIR & MAINT		37,230	30,980	47,000	35,000
522-502	COMMUNICATIONS	15,118	15,000	16,267	17,070
522-506	TRAINING	20,000	29,000	20,000	20,000
522-514	ELECTRICITY	5,178	6,250	4,357	7,210
522-520	NATURAL GAS	31	360	202	360
522-524	ADVERTISING & LEGAL NOTICES	10,100	0	0	0
522-526	DUES & SUBSCRIPTIONS	2,178	2,400	2,400	2,400
522-542	AUDIT	0	5,250	5,250	5,250
522-543	INS - VFD ACCIDENT	4,596	4,620	4,596	4,620
5 OPERATIONAL EXP		57,201	62,880	53,072	56,910
522-830	FIRE PREVENTION	1,496	1,700	1,000	1,700
522-835	VFD - RETIREMENT	34,538	45,500	45,500	45,500
522-837	VFD - WORKMAN'S COMP	1,280	5,000	1,500	5,000
522-840	VFD- MEDICAL EXAMINATIONS	12,111	15,000	13,655	15,000
522-850	CAPITAL LEASE PRINCIPAL	0	5,400	5,400	0
522-851	CAPITAL LEASE INTEREST	0	1,870	1,870	0
8 MISCELLANEOUS		49,426	74,470	68,925	67,200
22-FIRE TOTAL		**181,562**	**229,060**	**220,169**	**218,750**

Note: Includes $800 for communications app for dispatching fire.

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
523-125	PART-TIME EARNINGS	9,360	9,360	9,360	9,360
523-140	RETIREMENT	981	1,140	1,140	1,140
523-150	SOCIAL SECURITY	630	650	650	650
523-160	WORKER'S COMP	0	50	50	50
1 PERSONNEL SERVICES		10,971	11,200	11,200	11,200
523-205	OFFICE SUPPLIES	40	200	0	200
523-220	UNIFORMS	0	100	100	100
523-235	GAS & OIL	0	800	500	800
523-253	SUPPLIES	0	200	0	200
2 SUPPLIES		40	1,300	600	1,300
523-481	VEHICLE & MACHINERY MAINT	7,839	600	1,154	1,000
4 REPAIR & MAINT		7,839	600	1,154	1,000
523-502	COMMUNICATIONS	463	510	133	120
523-506	TRAINING & TRAVEL	478	800	800	800
523-526	DUES & SUBSCRIPTIONS	482	400	324	400
5 OPERATIONAL EXP		1,423	1,710	1,257	1,320
23-FIRE MARSHAL TOTAL		**20,273**	**14,810**	**14,211**	**14,820**

Emergency Management

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
526-121	EMERGENCY MGMNT	9,492	9,820	9,820	9,820
526-130	RETIREMENT	995	1,200	1,200	1,190
526-150	SOCIAL SECURITY	712	750	750	750
1 PERSONNEL SERVICES		11,198	11,770	11,770	11,760
526-205	OFFICE SUPPLIES	125	500	0	500
526-215	FOOD	167	1,400	1,400	500
526-240	MINOR EQUIPMENT	1,488	500	2,475	2,230
2 SUPPLIES		1,779	2,400	3,875	3,230
526-502	COMMUNICATIONS	1,078	1,400	1,193	1,200
526-506	TRAINING & TRAVEL	2,755	2,500	1,200	2,500
526-526	DUES AND SUBSCRIPTIONS	0	100	0	100
526-508	EMERG MGMT MISC	0	0	0	2,000
5 OPERATIONAL EXP		3,832	4,000	2,393	5,800
26- EMERGENCY MANAGEMENT TOTAL		**16,810**	**18,170**	**18,038**	**20,790**

Notes: Includes $2,000 for ongoing maintenance for mobile unit.

Description

The Public Works Department consists of the following services: Public Works Administration, Streets and Fleet Maintenance. Each function works together for the Public Works Department to achieve a common goal of enhancing the quality of life for our residents and promote economic development for our community by providing and maintaining public infrastructure to the highest possible standards. We lay the groundwork for a better tomorrow.

Public Works: Administration's goal is to provide quality service to all customers on a daily basis. This division also provides guidance and direction of all planning, design and construction of capital and development projects in the City of El Campo.

Public Works: Street Maintenance is responsible for both construction and maintaining public streets in El Campo. The exception is when a new development is being constructed, the developer is responsible for constructing the streets and other public infrastructure, and the Department inspects the construction to ensure compliance with plans and standards. Pavement markings are also the responsibility of the Public Works Department.

The Street Maintenance crew in the Public Works Department takes care of ongoing maintenance such as pothole repair, temporary patches, and preventative measures such as seal coating. Additionally, street sweeping is conducted on each curbed street on a routine basis.

Public Works: Fleet Maintenance is responsible for the care and maintenance of all vehicles and equipment in the City fleet.

Achievements

The City of El Campo had a number of achievements in FY13-14, including:

- Implementation of Geographic Information System (GIS) for planning capital improvement projects.
- Implementation of a four year program to upgrade street name signs and stop signs in accordance with newest federal guidelines.
- Improved safety and drainage conditions on the 1000 block of Hayden Street.
- Cooperative agreement in place with the City of Wharton to share resources for street and drainage improvements.
- Prepare comprehensive development standards.
- Improved half mile of gravel streets by upgrading to pavement surface.
- Implement street rehabilitation schedule.
- Improved work order management system to enable mapping occurrences.
- Plan and execute Phase 1 of 3, W Norris St roadway, storm drainage, water and sanitary sewer improvements.
- Plan and execute Divide St roadway improvements.

FY15 Objectives

- Continue training program that promotes safety of employees and the public.
- Continue comprehensive precision mapping of City infrastructure network for GIS purposes.
- Publish online GIS map of City information for public viewing.
- Improve street maintenance program by implementing a Pavement Condition Index (PCI) rating system for rehabilitation planning purposes.

Public Works Department Summary

Expenditure by Division

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget	% Change in budget from FY14 to FY15
Public Works Administration	311,128	359,790	321,650	352,690	-1.97%
Streets	950,339	974,490	959,585	980,940	0.66%
Vehicle & Facilities Maint.	107,065	110,800	112,438	115,180	3.95%
TOTAL	1,368,532	1,445,080	1,393,673	1,448,810	0.26%

Expenditure by Classification

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget	% Change in budget from FY14 to FY15
Personnel Services	809,996	902,890	866,993	916,560	1.51%
Supplies	144,571	158,700	154,210	155,950	-1.73%
Repair and Maintenance	168,081	157,710	155,400	159,690	1.26%
Operational Expense	173,656	185,280	161,260	176,610	-4.68%
Other Services	47,258	40,500	40,810	40,000	-1.23%
Capital Outlay	24,969	0	15,000	0	N/A
TOTAL	1,368,532	1,445,080	1,393,673	1,448,810	0.26%

Personnel

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget	% Change in budget from FY14 to FY15
Public Works Administration	4	4	4	4	0.00%
Streets	12	12	12	12	0.00%
Vehicle Maintenance	2	2	2	2	0.00%
TOTAL	18	18	18	18	0.00%

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
530-110	REGULAR EARNINGS	121,039	143,420	148,260	148,050
530-121	SAFETY COORDINATOR	2,308	3,000	3,000	0
530-125	PART TIME EARNINGS	46,866	42,640	11,400	39,480
530-130	OVERTIME	189	0	25	0
530-130	RETIREMENT	13,445	22,950	20,000	18,630
530-140	LONGEVITY	3,425	3,080	1,535	1,690
530-150	SOCIAL SECURITY	12,659	16,090	15,000	13,670
530-160	WORKER'S COMP	492	350	670	350
530-180	CONTRACT LABOR	11,573	15,000	15,000	15,000
530-190	CAR ALLOWANCE	3,462	3,600	3,600	3,600
1 PERSONNEL SERVICES		215,458	250,130	218,490	240,470
530-205	OFFICE SUPPLIES	1,529	2,650	2,650	2,650
530-215	FOOD	736	250	260	0
530-217	SAFETY EQUIPMENT AND TRAFFIC CONTROL	0	8,000	8,000	8,000
530-220	UNIFORMS	299	6,000	7,100	8,500
530-235	GAS & OIL	1,535	1,200	1,200	1,200
530-240	MINOR EQUIPMENT PURCHASE	473	500	500	500
530-245	HOUSEKEEPING SUPPLIES	3,080	3,600	3,500	3,600
2 SUPPLIES		7,652	22,200	23,210	24,450
530-420	BUILDINGS & GROUNDS MAINT	7,317	8,000	7,800	8,000
530-481	VEHICLE & MACHINERY MAINT	1,374	510	400	490
530-485	EQUIPMENT MAINT	3,663	3,000	3,000	5,000
4 REPAIR & MAINT		12,354	11,510	11,200	13,490
530-502	COMMUNICATIONS	6,877	8,390	6,800	6,800
530-506	TRAINING & TRAVEL	4,375	3,750	3,750	5,200
530-514	ELECTRICITY	11,604	16,130	10,000	13,630
530-520	NATURAL GAS	319	1,840	2,400	2,500
530-524	ADVERTISING & LEGAL NOTICES	0	390	350	400
530-526	DUES & SUBSCRIPTIONS	1,473	1,200	1,200	1,500
530-552	UNDERGROUND STORAGE TANK INS	4,264	4,250	4,250	4,250
5 OPERATIONAL EXP		28,912	35,950	28,750	34,280
530-616	MISCELLANEOUS SERVICES	50	0	0	0
530-646	ENG/SURVEYING SERVICES	46,702	40,000	40,000	40,000
6 OTHER SERVICES		46,752	40,000	40,000	40,000
30 PUBLIC WORKS ADMIN TOTAL		**311,128**	**359,790**	**321,650**	**352,690**

Note: includes 3% merit (effective January 1, 2015), $2,500 for increases in uniforms, $2,000 for equipment maintenance and other costs to consolidate all operating costs in PW Administration.

Streets

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
531-110	REGULAR EARNINGS	377,301	403,180	415,000	411,810
531-114	CERTIFICATION PAY	2,600	3,120	2,500	9,370
531-115	PART TIME EARNINGS	9,765	21,030	0	21,030
531-120	OVERTIME	16,407	5,890	10,300	6,020
531-130	RETIREMENT	42,192	51,130	59,000	53,080
531-140	LONGEVITY	8,760	9,050	9,565	9,750
531-150	SOCIAL SECURITY	28,409	33,830	30,600	35,120
531-160	WORKER'S COMP	10,650	22,730	16,500	22,730
1 PERSONNEL SERVICES		496,084	549,960	543,465	568,910
531-205	OFFICE SUPPLIES	49	0	0	0
531-220	UNIFORMS	5,442	0	0	0
531-235	GAS & OIL	76,412	65,000	60,000	60,000
531-240	MINOR EQUIPMENT PURCHASE	2,968	6,000	6,000	6,000
531-245	HOUSEKEEPING SUPPLIES	782	0	0	0
531-252	WEED CONTROL	23,585	39,000	39,000	39,000
531-265	SIGNAGE	20,296	20,000	20,000	20,000
2 SUPPLIES		129,534	130,000	125,000	125,000
531-440	STREET REPAIR/CONSTRUCTION	50,553	55,000	55,000	55,000
531-446	DRAINAGE	27,963	30,000	30,000	30,000
531-481	VEHICLE & MACHINERY MAINT	76,508	60,000	58,000	60,000
4 REPAIR & MAINT		155,024	145,000	143,000	145,000
531-502	COMMUNICATIONS	554	0	310	0
531-506	TRAINING & TRAVEL	715	1,000	2,000	2,000
531-514	STREET LIGHT ELECTRICITY	133,218	138,530	120,000	130,530
531-515	STREET LIGHT INSTALLATION	0	2,000	0	2,000
531-519	CULVERT INSTALLATION	9,480	7,500	10,000	7,500
531-524	ADVERTISING & LEGAL NOTICES	254	0	0	0
5 OPERATIONAL EXP		144,221	149,030	132,310	142,030

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
531-832	CHRISTMAS DECORATIONS	506	500	810	0
8 MISCELLANEOUS		506	500	810	0
531-920	MAJOR EQUIPMENT PURCHASE	24,969	0	0	0
531-921	CAPITAL LEASES	0	0	0	0
531-935	MAJOR MACHINERY AND EQUIPMENT	0	0	15,000	0
9 CAPITAL OUTLAY		24,969	0	15,000	0
31 PW-STREETS TOTAL		**950,339**	**974,490**	**959,585**	**980,940**

Note: includes 3% merit (effective January 1, 2015)

Vehicle Maintenance

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
535-110	REGULAR EARNINGS	78,987	81,350	81,658	83,400
535-120	OVERTIME	2,193	1,110	1,110	1,130
535-130	RETIREMENT	8,834	10,250	12,500	12,260
535-140	LONGEVITY	1,960	1,960	2,070	2,080
535-150	SOCIAL SECURITY	5,477	6,460	6,300	6,640
535-160	WORKER'S COMP	1,003	1,670	1,400	1,670
1 PERSONNEL SERVICES		98,454	102,800	105,038	107,180
535-220	UNIFORMS	1,298	0	0	0
535-235	GAS & OIL	2,925	3,500	3,000	3,500
535-240	MINOR EQUIPMENT PURCHASE	2,979	3,000	3,000	3,000
535-245	HOUSEKEEPING SUPPLIES	183	0	0	0
2 SUPPLIES		7,385	6,500	6,000	6,500
535-481	VEHICLE & MACHINERY MAINT	703	1,200	1,200	1,200
4 REPAIR & MAINT		703	1,200	1,200	1,200
535-502	COMMUNICATIONS	293	0	0	0
535-506	TRAINING & TRAVEL	231	300	200	300
5 OPERATIONAL EXP		523	300	200	300
35 PW-VEHICLE MAINT TOTAL		**107,065**	**110,800**	**112,438**	**115,180**

Note: Includes 3% merit increase (effective January 1, 2015).

Description

Community Services consists of the following divisions: Community Services Administration, Parks & Recreation, Aquatic Center and the Civic Center.

The Community Services Administration Division plans, manages and supervises all Parks, Aquatic Center and Civic Center personnel, programs, activities and maintenance. This Division works with the Community Services Advisory Board, the Aquatic Center Board, the West Loop Park Committee and participates as a City representative at monthly meetings of the City Development Corporation, Chamber of Commerce Board, Boys & Girls Club Board and other public and/or private events warranting City representation. A new position is being proposed to help facilitate the goals set by the City Council to make downtown a Destination.

The Parks Maintenance Division is responsible for the general maintenance, operation and appearance of the City's eight parks, which cover a total of 64.31 acres. These include: Alamo, 1.87 acres; Delta Street, 3.65 acres; Evans, 0.50 acres; Friendship, 26.38 acres; Rotary, 13.00 acres; Second Street, 2.40 acres; and Willie Bell, 9.01 acres; and The Park at Legacy Fields, 7.5 acres (4-acre pond; 3.5-acre playground). The Division currently has five employees, including a foreman and assistant foreman. The city's newest park, The Park at Legacy Fields, will open to the public in the fall of 2014.

The Aquatic Center, opened in January 2005, is a $1.9 million facility complete with an eight-lane competition pool, a leisure pool with zero-depth entry, 85 foot slide, water mushroom and other water amenities, and a large 20-person hot tub. The Aquatic Center staff includes a manager, up to four lead guards and approximately 20 part-time lifeguards who operate and maintain the ECAC with support from Utilities and Parks Department personnel.

The Civic Center is a 41,000 square foot building with a large paved parking lot that is visited by thousands each year. It hosts the regular meetings of the Rotary, Square Dancers and Pilot clubs, and is the site of many banquets, meetings, wedding receptions and other activities through the year. It is also home to the El Campo Museum of Natural History.

Achievements

The Community Services Department had a number of achievements in FY13-14, including:

- Moved forward with planning, design and construction of The Park at Legacy Fields, formerly known as the new West Loop Park.
- Successfully applied for and received two grants for The Park: $25,000 from the LCRA to help pay for the basketball court; and $2,500 from Walmart to help purchase tires for the new playground and for landscaping.
- Completed ADA water fountain/connectivity projects in Willie Bell and Friendship Parks. This includes handicap parking and connecting sidewalks from the parking lot to the water fountains and picnic pavilions at both parks, and replacing a water fountain by the Friendship Park tennis courts with a new ADA water fountain.
- Installed a new non-slip material to the deck of the Aquatic Center deck to prevent slips and falls.
- Installed a video surveillance system with four cameras at the Aquatic Center.
- Added individual slices of Little Caesar's Pizza to the ECAC concession stand offerings.
- Approved a design and quote and gave authorization to begin work to cover the basketball court at Willie Bell Park. The project includes overhead lighting and electrical outlets.
- Opened the Aquatic Center to the public on 13 Mondays during Summer 2014, including Memorial Day and Spring Break.

Community Services

- Sent four lifeguards and alternates to a July 21, 2014 Texas Public Pool Council Region 4 Lifeguard Competition hosted by the City of West University.
- Expanded the "learn to swim" program with the El Campo ISD to include not only fourth grade students, but fifth grade as well.
- Continued working with the Boys & Girls Club to provide low-cost swim lessons for members.
- Constructed a locked pantry in the Civic Center kitchen for Rotary Club food/cooking supplies.
- Continued to encourage league softball at Rotary Park. A new coed league that plays on Thursday nights started in June; a men's league still plays on Wednesday nights.

FY 15 Goals

- Co-sponsor the Vietnam Traveling Memorial Wall July 16-20.
- Be alert to and attempt to seek out new rental opportunities for city facilities, including the civic center, parks and aquatic center.
- Continue to apply for grants to help improve city parks. This would include applying for TPWD outdoor recreation grants that can be used on Phase 2 of The Park at Legacy Fields, as well as to reapply for a TPWD trails grant.
- Accomplish goals as set forth by the Scenic City Certification Program.
- Replace play structure at Alamo Park with new play structure. **$$**
- Begin the process of upgrading the Friendship Park playground.
- Continue El Campo CAN.
- Grow the Youth Advisory Council by restructuring it, and continue participation in the YAC Summit to be held Jan. 30-Feb. 1 in Killeen.
- Identify accessibility problems on city property so they can be properly addressed. **$$**
- Assist in forming a Downtown Organization to promote the revitalization effort and support wherever possible.
- Work with Downtown Organization to set goals, plan events downtown.

$$ denotes funds are designated in budget towards goal

Community Services Department Summary

Expenditure by Division

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Proposed Budget	% Change in budget from FY14 to FY15
Comm. Services Admin.	194,620	202,400	201,028	242,460	19.79%
Parks and Recreation	263,428	279,640	272,350	299,530	7.11%
Civic Center	99,065	119,850	102,089	104,430	-12.87%
Aquatic Center	246,031	296,860	268,607	329,980	11.16%
TOTAL	803,144	898,750	844,074	976,400	8.64%

Expenditure by Classification

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Proposed Budget	% Change in budget from FY14 to FY15
Personnel Services	400,351	440,020	405,651	475,900	8.15%
Supplies	46,307	49,750	55,288	53,100	6.73%
Repair and Maintenance	111,053	138,890	129,137	116,820	-15.89%
Operational Expense	133,299	155,090	138,998	206,580	33.20%
Other Services	112,135	115,000	115,000	124,000	7.83%
TOTAL	803,144	898,750	844,074	976,400	8.64%

Personnel

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Proposed Budget	% Change in budget from FY14 to FY15
Comm. Services Admin.	1	1	1	2	100.00%
Parks and Recreation	5	5	5	5	0.00%
Civic Center	0	0	0	0	0.00%
Aquatic Center	2	2	2	2	0.00%
TOTAL	8	8	8	9	12.50%

Community Services Administration

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Base Budget	FY15 Supplemental Requests	FY15 Proposed Budget
540-110	REGULAR EARNINGS	62,887	64,530	64,157	64,690	28,520	93,210
540-130	RETIREMENT	6,948	8,290	8,300	8,330	3,420	11,750
540-140	LONGEVITY	110	170	165	230	10	240
540-150	SOCIAL SECURITY	4,804	5,220	5,220	5,240	2,440	7,680
540-160	WORKER'S COMP	46	150	150	150	40	190
540-190	CAR ALLOWANCE	3,600	3,600	3,600	3,600		3,600
1 PERSONNEL SERVICES		78,396	81,960	81,592	82,240	34,430	116,670
540-205	OFFICE SUPPLIES	108	250	120	250		250
540-215	FOOD	174	300	280	300		300
540-235	GAS & OIL	128	150	0	0		0
540-240	MINOR EQUIPMENT PURCHASE	0	0	0	0		0
2 SUPPLIES		410	700	400	550	0	550
540-502	COMMUNICATIONS	1,043	980	612	980		980
540-506	TRAINING & TRAVEL	370	800	874	800	2,000	2,800
540-524	ADVERTISING & LEGAL NOTICES	1,850	2,150	1850	2,150		2,150
540-526	DUES & SUBSCRIPTIONS	676	810	700	810		810
5 OPERATIONAL EXP		3,939	4,740	4,036	4,740	2,000	6,740
540-810	SUMMER YTH PROG - B&G CLUB	50,000	50,000	50,000	50,000		50,000
540-812	NORTHSIDE-OPERATIONS	17,250	23,000	23,000	23,000		23,000
540-834	LITTLE LEAGUE LIGHTING	15,000	0	0	0		0
540-835	BEES	3,750	7,500	7,500	7,500	500	8,000
540-840	MUSEUM CONTRIBUTION	16,875	22,500	22,500	22,500		22,500
540-845	CRISIS CENTER	0	0	0	0	2,500	2,500
540-850	HERITAGE CENTER	9,000	12,000	12,000	12,000	500	12,500
8 MISCELLANEOUS		111,875	115,000	115,000	115,000	3,500	118,500
40 COMMUNITY SERVICES TOTAL		**194,620**	**202,400**	**201,028**	**202,530**	**39,930**	**242,460**

Notes: Includes 3% merit increase (effective January 1, 2015), new Marketing Technician position ($27,060) , $2,000 for additional training, $500 addiitonal for Bees and Heritage Center, as well as a new request for $2,500 from Crisis Center.

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Base Budget	FY15 Supplemental Requests	FY15 Proposed Budget
541-110	REGULAR EARNINGS	143,349	148,820	138,452	138,030	3,110	141,140
541-120	OVERTIME	7,334	5,080	5,080	5,080	110	5,190
541-124	CERTIFICATION PAY	0	1,560	500	1,560		1,560
541-130	RETIREMENT	16,136	19,210	19,210	17,820	390	18,210
541-140	LONGEVITY	2,600	2,870	1,720	2,000		2,000
541-150	SOCIAL SECURITY	11,488	12,110	12,110	11,220	280	11,500
541-160	WORKER'S COMP	2,652	3,200	3,200	3,200		3,200
1 PERSONNEL SERVICES		183,560	192,850	180,272	178,910	3,890	182,800
541-205	OFFICE SUPPLIES	0	50	0	50		50
541-220	UNIFORMS	2,373	2,100	3,023	2,100		2,100
541-235	GAS & OIL	8,932	7,200	10,584	11,640		11,640
541-240	MINOR EQUIPMENT	23	0	0	0		0
541-245	HOUSEKEEPING SUPPLIES	2,063	1,800	3,510	1,800	2,000	3,800
541-250	HERBICIDES	454	500	521	500		500
541-251	INSECT CONTROL	8,104	8,550	7,800	8,550		8,550
2 SUPPLIES		21,948	20,200	25,438	24,640	2,000	26,640
541-420	BUILDINGS & GROUNDS MAINT	23,204	25,000	25,000	25,000		25,000
541-481	VEHICLE & MACHINERY MAINT	4,766	6,000	6,200	6,000		6,000
4 REPAIR & MAINT		27,970	31,000	31,200	31,000	0	31,000
541-506	TRAINING AND TRAVEL	913	1,500	1,776	1,500	500	2,000
541-514	ELECTRICITY	14,257	18,690	18,205	18,690		18,690
541-524	ADVERTISING & LEGAL NOTICES	252	100	215	100		100
541-526	DUES & SUBSCRIPTIONS	85	300	244	300		300
541-530	EQUIPMENT REPLACEMENT	14,443	15,000	15,000	15,000	17,500	32,500
5 OPERATIONAL EXP		29,951	35,590	35,440	35,590	18,000	53,590
541-616	MISCELLEANOUS SERVICES	0	0	0	0	5,500	5,500
6 MISCELLEANOUS		0	0	0	0	5,500	5,500
41 PARKS & RECREATION TOTAL		**263,428**	**279,640**	**272,350**	**270,140**	**29,390**	**299,530**

Notes: Includes 3% merit increase (effective January 1, 2015), additional funds for housekeeping supplies associated with new park, $500 for training and travel, $17,500 for a new mower and merry go round, and $5,500 for ADA compliance assessment.

Civic Center

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Base Budget	FY15 Supplemental Requests	FY15 Proposed Budget
542-240	MINOR EQUIPMENT PURCHASE	-200	250	200	250		250
542-245	HOUSEKEEPING SUPPLIES	305	0	0	0		0
542-251	INSECT CONTROL	540	600	540	600		600
2 SUPPLIES		645	850	740	850	0	850
542-420	BUILDINGS & GROUNDS MAINT	14,120	24,000	22,000	8,000		8,000
542-421	CONTRACT LABOR - MAINT	49,634	56,200	50,937	57,320		57,320
4 REPAIR & MAINT		63,754	80,200	72,937	65,320	0	65,320
542-502	COMMUNICATIONS	52	540	0	0		0
542-514	ELECTRICITY	34,078	36,710	27,557	36,710		36,710
542-520	NATURAL GAS	276	550	675	550		550
542-524	ADVERTISING & LEGAL NOTICES	0	1,000	180	1,000		1,000
5 OPERATIONAL EXP		34,406	38,800	28,412	38,260	0	38,260
542-690	PRINTING FORMS, REPORTS	260	0	0	0		0
6 OTHER SERVICES		260	0	0	0	0	0
42 CIVIC CENTER TOTAL		**99,065**	**119,850**	**102,089**	**104,430**	**0**	**104,430**

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Base Budget	FY15 Supplemental Requests	FY15 Proposed Budget
545-110	REGULAR EARNINGS	39,796	40,460	40,426	40,750	920	41,670
545-115	PART-TIME EARNINGS	77,088	96,000	82,000	96,000	9,000	105,000
545-120	OVERTIME	18	2,500	0	2,500		2,500
545-130	RETIREMENT	4,094	5,220	5,100	5,270	110	5,380
545-140	LONGEVITY	15	80	70	140		140
545-150	SOCIAL SECURITY	8,491	10,640	9,371	10,660	770	11,430
545-160	WORKER'S COMP	1,289	2,810	2,520	2,810		2,810
545-180	CONTRACT LABOR	7,603	7,500	4,300	7,500		7,500
1 PERSONNEL SERVICES		138,395	165,210	143,787	165,630	10,800	176,430
545-205	OFFICE SUPPLIES	1,250	1,500	1,500	1,500		1,500
545-210	CONCESSIONS	5,840	4,000	6,200	7,000		7,000
545-220	UNIFORMS	1,390	3,000	1,500	2,000		2,000
545-235	GAS AND OIL	33	250	150	250		250
545-240	MINOR EQUIPMENT	6,017	10,990	10,000	6,050		6,050
545-245	HOUSEKEEPING SUPPLIES	1,670	2,200	2,000	2,200		2,200
545-250	CHEMICALS	6,824	5,500	7,000	5,500		5,500
545-251	INSECT CONTROL	280	560	360	560		560
2 SUPPLIES		23,304	28,000	28,710	25,060	0	25,060
545-420	BUILDINGS & GROUND MAINT	19,329	27,690	25,000	15,000	5,500	20,500
4 REPAIR & MAINT		19,329	27,690	25,000	15,000	5,500	20,500
545-502	COMMUNICATIONS	3,752	3,860	3,890	3,890		3,890
545-506	TRAINING & TRAVEL	1,301	2,000	2,000	2,500		2,500
545-514	ELECTRICITY	36,667	35,000	29,495	35,000		35,000
545-520	NATURAL GAS	20,890	27,000	28,235	28,000		28,000
545-524	ADVERTISING	2,393	2,500	2,290	2,500		2,500
545-526	DUES & SUBSCRIPTIONS	0	600	200	600		600
545-530	RECREATIONAL IMPROVEMENTS	0	5,000	5,000	5,000	30,500	35,500
545-550	MISC. OPERATIONAL	0	0	0	0		0
5 OPERATIONAL EXP		65,003	75,960	71,110	77,490	30,500	107,990
45 AQUATIC CENTER TOTAL		**246,031**	**296,860**	**268,607**	**283,180**	**46,800**	**329,980**

Note: includes 3% merit increase (effective January 1, 2015), $9,000 for part time labor to remain open on Monday, $5,500 in building and grounds maintenance for new tiles and installation ($3,000) and hot tub re-plaster ($2,500), $30,500 in recreational improvements for new heater ($15,540), new tables and benches ($8,000) and portable spa lift ($6,950).

Water and Sewer

Description

Water and Sewer consists of the following divisions: Multi-Departmental, Non-Departmental, Water and Sewer Administration, Water Production and Distribution, Wastewater Collection, and Wastewater Treatment Plant .

The Multi-Departmental Division includes the expenditures that do not belong to a single division. Included in this division are: insurance expenses and other miscellaneous services.

The Non-Departmental Division tracks all the transfers for the Utility Fund. This includes administrative transfers to the General Fund, debt transfers to the Debt Service Fund, transfers to support technology.

The Water and Sewer Administration Division provides the billing service for water, wastewater and solid waste services as well as processing all new accounts and cut-offs.

The Water Production and Wastewater Collection is responsible for maintaining and repairing water lines, sewer lines, as well as adding new lines to system. The Division also maintains, repairs, and keeps in good running order the 5 water wells used to produce water for the City of El Campo. The Department also maintains the Status of "Superior Water System" with the Texas Commission on Environmental Quality. This Division also maintains the collection system in such a manner that protects the public safety, health and the environment.

The Wastewater Treatment Plant Division maintains, repairs and keeps in good operating order the Wastewater Treatment Plant to meet all requirements, rules and regulations, required by the Texas Commission on Environmental Quality.

Achievements

The City of El Campo had a number of achievements in FY13-14, including:

- Identify and resolve citizen complaints to provide quality service.
- Continued testing & painting of fire hydrants for proper operation.
- Continued sewer televising to determine shape of mains.
- Continued water & sewer main replacements.
- Continued to replace broke & defective water valves.
- Inspect meters & boxes for problems.
- Work on mapping & GIS.
- Continued training for team members
- Continued working to build a team based atmosphere.
- Maintained and painted hydrants.

FY15 Objectives

- Identify and resolve citizen complaints to provide quality service.
- Maintenance of fire hydrants.
- Evaluate sewer mains based on inspections.
- Continue water & sewer main replacements.
- Continue to replace broke & defective water valves.
- Work to upgrade R-900I units.
- Work on mapping through GIS.
- Continue training for team members
- Continue working to build a team based atmosphere.

- Continue meter audit to keep track of box locations, meter status, etc
- Continue to identify and replace broken and defective water main valves.
- Strive to make each citizen concern as pleasant and brief as possible.
- Implement the use of handhelds for work orders.

Water and Sewer Departmental Summary

Expenditure by Division

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget	% Change in budget from FY14 to FY15
Multi - Departmental	1,223,839	106,600	119,951	215,590	102.24%
Water and Sewer Admin.	158,143	139,070	130,486	136,020	-2.19%
Water Production & Distrib.	631,969	725,470	677,405	0	-100.00%
Water Production & WW Coll	0	0	0	1,039,880	100.00%
Wastewater Collection	455,192	386,380	330,728	0	-100.00%
Wastewater Treatment	425,958	483,690	473,639	481,130	-0.53%
Non - Departmental	3,799,043	1,661,120	1,677,990	1,812,680	9.12%
TOTAL	6,694,144	3,502,330	3,410,199	3,685,300	5.22%

Expenditure by Classification

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget	% Change in budget from FY14 to FY15
Personnel Services	702,596	726,170	683,882	721,220	-0.68%
Supplies	83,402	74,360	69,700	73,100	-1.69%
Repair and Maintenance	191,175	326,060	289,085	286,050	-12.27%
Operational Expense	460,559	438,440	413,208	530,120	20.91%
Other Services	5,256,413	1,937,300	1,954,324	2,074,810	7.10%
Capital Outlay	0	0	0	0	0.00%
TOTAL	6,694,144	3,502,330	3,410,199	3,685,300	5.22%

Personnel

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget	% Change in budget from FY14 to FY15
Multi - Departmental	0	0	0	0	0.00%
Water and Sewer Admin.	2	2	2	2	0.00%
Water Production & Distrib.	5	5	5	0	0.00%
Water Production & WW Coll	0	0	0	10	0.00%
Wastewater Collection	5	5	5	0	0.00%
Wastewater Treatment	2	2	2	2	0.00%
Non - Departmental	0	0	0	0	0.00%
TOTAL	14	14	14	14	0.00%

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
505-539	INS - VEHICLE/EQUIPMENT	800	800	800	800
505-549	INS - PROPERTY LIAB	13,200	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	9,789	7,920
505-554	INS - PUBLIC OFFICIALS INS	4,500	4,500	4,500	4,500
505-558	HEALTH INSURANCE	0	0	0	100,040
505-587	POSTAGE	4,789	3,410	4,925	3,410
505-590	PIPELINE LEASE PAYMENTS	1,391	1,400	1,400	1,400
505-591	LIFT STATION LAND LEASE	500	500	500	500
5 OPERATIONAL EXP		37,180	38,730	42,114	138,770
505-604	AUDIT	11,525	12,220	9,000	12,220
505-613	CITY ATTORNEY	15,281	17,250	17,250	21,000
505-617	PROFESSIONAL SERVICES	57,175	15,000	33,862	20,600
6 OTHER SERVICES		83,981	44,470	60,112	53,820
505-717	DEPRECIATION EXPENSE	789,808	0	0	0
505-720	AMORTIZATION EXP	0	0	0	0
7 TRANSFERS		789,808	0	0	0
505-805	SERVICE AWARDS	500	500	850	500
505-812	INNOVATIVE INCENTIVES	0	400	0	0
505-850	BAD DEBT EXPENSE	11,935	15,000	15,000	15,000
505-855	INTEREST EXPENSE	291,285	0	0	0
505-860	RES. DEV. INCENTIVES	9,151	7,500	1,875	7,500
505-861	ANNEXATION CONNECTIONS	0	0	0	0
8 MISCELLANEOUS		312,871	23,400	17,725	23,000
05 MULTI-DEPARTMENTAL TOTAL		**1,223,839**	**106,600**	**119,951**	**215,590**

Note: Health insurance has been moved from Utility Non-Departmental.

Utility Fund Non-Departmental

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
508-701	95 DEBT X-FER	3,002,487	0	0	0
508-703	FRANCHISE TAX X-FER	125,200	132,290	132,290	132,290
508-704	OPERATION SUPPORT X-FER	268,400	268,400	268,400	268,400
508-710	05 DEBT X-FER	43,770	163,400	163,400	163,400
508-711	08 DEBT X-FER	0	254,850	254,850	248,250
508-712	12 DEBT X-FER	0	177,990	177,990	178,900
508-713	13 DEBT X-FER	39,129	155,690	155,690	157,960
508-715	10 DEBT X-FER	0	163,450	163,450	173,610
508-716	13 A DEBT X-FER	0	0	16,870	41,130
508-717	14 DEBT X-FER	0	0	0	78,890
508-718	CAPITAL LEASE TRANSFER	0	0	0	85,450
508-719	14 A DEBT X-FER	0	0	0	57,390
508-740	IT X-FER	28,730	52,010	52,010	52,010
508-745	CIP TRANSFER	210,000	175,000	175,000	175,000
508-750	EMPLOYEE INS X-FER	81,327	118,040	118,040	0
508-760	FLEET TRANSFER	0	0	0	0
7 TRANSFERS		3,799,043	1,661,120	1,677,990	1,812,680
08 NON-DEPARTMENTAL TOTAL		**3,799,043**	**1,661,120**	**1,677,990**	**1,812,680**

Note: Employee Ins X-fer is now Health Insurance in Utility Fund Multi-Departmental

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
510-110	REGULAR EARNINGS	95,376	85,160	75,666	85,410
510-111	SAFETY TRAINING COORDINATOR	3,462	3,000	3,000	0
510-120	OVERTIME	803	0	1,825	0
510-130	RETIREMENT	10,807	10,850	10,554	10,550
510-140	LONGEVITY	2,505	1,240	2,615	1,420
510-150	SOCIAL SECURITY	7,445	6,840	6,358	6,660
510-160	WORKER'S COMP	1,018	1,370	1,370	1,370
1 PERSONNEL SERVICES		121,415	108,460	101,388	105,410
510-205	OFFICE SUPPLIES	1,430	1,250	400	1,250
510-240	MINOR EQUIPMENT	0	500	0	500
2 SUPPLIES		1,430	1,750	400	1,750
510-485	EQUIPMENT MAINT	38	0	0	0
4 REPAIR & MAINT		38	0	0	0
510-506	TRAINING & TRAVEL	1,146	1,550	1,388	1,550
5 OPERATIONAL EXP		1,146	1,550	1,388	1,550
510-616	BILLING SERVICES	34,115	27,310	27,310	27,310
6 OTHER SERVICES		34,115	27,310	27,310	27,310
10 W & S ADMINISTRATION TOTAL		**158,143**	**139,070**	**130,486**	**136,020**

Note: Includes 3% merit increase (effective January 1, 2015).

Water Production and Distribution

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
573-110	REGULAR EARNINGS	168,898	182,670	175,000	0
573-124	CERTIFICATION PAY	4,940	5,720	5,900	0
573-120	OVERTIME	27,651	21,050	28,600	0
573-130	RETIREMENT	21,111	25,920	32,000	0
573-140	LONGEVITY	3,945	4,080	4,040	0
573-150	SOCIAL SECURITY	14,172	16,330	17,500	0
573-160	WORKER'S COMP	3,689	4,760	2,500	0
1 PERSONNEL SERVICES		244,405	260,530	265,540	0
573-205	OFFICE SUPPLIES	415	100	100	0
573-215	FOOD	937	1,000	900	0
573-220	UNIFORMS	5,388	2,400	2,500	0
573-235	GAS & OIL	45,614	15,000	15,000	0
573-240	MINOR EQUIPMENT	1,518	1,700	1,700	0
573-245	FIELD SUPPLIES	794	800	800	0
2 SUPPLIES		54,666	21,000	21,000	0
573-410	METERS	56,093	115,000	87,000	0
573-420	BUILDINGS & GROUNDS MAINT	5,571	5,250	5,250	0
573-470	WATER STORAGE FACILITIES	12,817	15,000	15,000	0
573-471	WATER MAINS & ACCESSORIES	51,786	60,000	60,000	0
573-472	WATER WELLS & PUMPS	9,835	44,000	40,000	0
573-481	VEHICLE & MACHINERY MAINT	8,469	9,410	7,000	0
4 REPAIR & MAINT		144,571	248,660	214,250	0
573-502	COMMUNICATIONS	6,336	6,530	6,362	0
573-506	TRAINING & TRAVEL	4,818	3,000	4,200	0
573-514	ELECTRICITY	148,657	150,000	135,000	0
573-520	NATURAL GAS	135	250	418	0
573-524	ADVERTISING AND LEGAL NOTICE	110	0	2,100	0
573-526	DUES & SUBSCRIPTIONS	317	500	500	0
5 OPERATIONAL EXP		160,374	160,280	148,580	0
573-646	ENG/SURVEYING SERVICES	4,715	15,000	5,535	0
573-680	WQ ASSESSMENT FEES TO STATE	11,907	12,000	12,000	0
573-685	LAB FEES	11,330	8,000	10,500	0
6 OTHER SERVICES		27,952	35,000	28,035	0
73 WATER PROD & DIST		**631,969**	**725,470**	**677,405**	**0**

Note: Division has been consolidated with Wastewater Collection, in new Division 575 Water Production and WW Collection

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Water Production and Wastewater Collection

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
575-110	REGULAR EARNINGS	0	0	0	344,690
575-124	CERTIFICATION PAY	0	0	0	16,120
575-120	OVERTIME	0	0	0	50,200
575-130	RETIREMENT	0	0	0	51,050
575-140	LONGEVITY	0	0	0	9,170
575-150	SOCIAL SECURITY	0	0	0	33,470
575-160	WORKER'S COMP	0	0	0	6,530
1 PERSONNEL SERVICES		0	0	0	511,230
575-215	FOOD	0	0	0	1,300
575-220	UNIFORMS	0	0	0	5,000
575-235	GAS & OIL	0	0	0	30,000
575-240	MINOR EQUIPMENT	0	0	0	6,000
575-245	FIELD SUPPLIES	0	0	0	0
2 SUPPLIES		0	0	0	42,300
575-410	METERS	0	0	0	10,000
575-420	BUILDINGS & GROUNDS MAINT	0	0	0	5,250
575-470	WATER STORAGE FACILITIES	0	0	0	45,000
575-471	WATER MAINS & ACCESSORIES	0	0	0	60,000
575-472	WATER WELLS & PUMPS	0	0	0	24,000
575-477	SEWER MANHOLE REHAB	0	0	0	60,000
575-478	SEWER MAINS	0	0	0	15,000
575479	SEWER PUMPS	0	0	0	4,500
575-481	VEHICLE & MACHINERY MAINT	0	0	0	17,000
4 REPAIR & MAINT		0	0	0	240,750
575-502	COMMUNICATIONS	0	0	0	7,600
575-506	TRAINING & TRAVEL	0	0	0	7,000
575-514	ELECTRICITY	0	0	0	153,000
575-520	NATURAL GAS	0	0	0	500
575-524	ADVERTISING AND LEGAL NOTICE	0	0	0	4,500
575-526	DUES & SUBSCRIPTIONS	0	0	0	1,000
5 OPERATIONAL EXP		0	0	0	173,600
575-663	STATE GRANT MATCH	0	0	0	35,000
575-646	ENG/SURVEYING SERVICES	0	0	0	15,000
575-680	WQ ASSESSMENT FEES TO STATE	0	0	0	12,000
575-685	LAB FEES	0	0	0	10,000
6 OTHER SERVICES		0	0	0	72,000
75 WATER PROD & WASTEWATER COLL		**0**	**0**	**0**	**1,039,880**

Note: New Division for FY15, includes the consolidation of 573 and 581, includes 3% merit (effective January 1, 2015), increases in uniforms, minor equipment, $10,000 for replacement meters, $30,000 to rehab a water storage tank, $60,000 to rehab sewer manholes, additional training, and $35,000 for state grant match.

Wastewater Collection

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
581-110	REGULAR EARNINGS	164,517	182,670	140,000	0
581-114	CERTFICATION PAY	4,940	5,720	4,750	0
581-120	OVERTIME	27,694	21,050	20,500	0
581-130	RETIREMENT	21,087	25,920	23,500	0
581-140	LONGEVITY	3,945	4,080	4,040	0
581-150	SOCIAL SECURITY	14,155	16,330	14,800	0
581-160	WORKER'S COMP	1,567	1,770	1,850	0
1 PERSONNEL SERVICES		237,904	257,540	209,440	0
581-205	OFFICE SUPPLIES	206	450	300	0
581-215	FOOD	358	300	300	0
581-220	UNIFORMS	-105	2,400	2,400	0
581-235	GAS & OIL	0	15,000	15,000	0
581-240	MINOR EQUIPMENT	456	500	500	0
581-245	FIELD SUPPLIES	517	800	800	0
2 SUPPLIES		1,432	19,450	19,300	0
581-478	SEWER MAINS	14,173	18,000	18,000	0
581-479	SEWER PUMPS	1,608	4,500	4,500	0
581-481	VEHICLE & MACHINERY MAINT	9,090	9,630	6,677	0
4 REPAIR & MAINT		24,870	32,130	29,177	0
581-502	COMMUNICATIONS	945	940	1,011	0
581-506	TRAINING & TRAVEL	3,126	3,000	3,600	0
581-514	ELECTRICITY	14,236	12,820	12,500	0
581-526	DUES & SUBSCRIPTIONS	385	500	500	0
5 OPERATIONAL EXP		18,691	17,260	17,611	0
581-643	STATE GRANT MATCH	172,294	0	0	0
581-646	ENG/SURVEYING SERVICES	0	10,000	5,200	0
581-647	I&I STUDY	0	50,000	50,000	0
6 OTHER SERVICES		172,294	60,000	55,200	0
81 WASTE WATER COLLECTION TOTAL		**455,192**	**386,380**	**330,728**	**0**

Note: Division has been consolidated with Water Production and Distribution in new Division 575 Water Production and WW Collection

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
590-110	REGULAR EARNINGS	67,606	65,900	68,559	69,080
590-114	CERTIFICATION PAY	7,800	7,800	7,500	7,800
590-120	OVERTIME	6,733	6,650	10,000	6,800
590-130	RETIREMENT	8,624	9,950	12,000	10,380
590-140	LONGEVITY	1,545	1,670	1,655	1,790
590-150	SOCIAL SECURITY	5,763	6,270	6,600	7,330
590-160	WORKER'S COMP	801	1,400	1,200	1,400
1 PERSONNEL SERVICES		98,872	99,640	107,514	104,580
590-205	OFFICE SUPPLIES	173	450	450	450
590-215	FOOD	0	100	50	100
590-235	GAS & OIL	603	3,110	0	0
590-240	MINOR EQUIPMENT	49	200	200	500
590-245	FIELD SUPPLIES	0	300	300	0
590-252	OPERATING SUPPLIES	25,048	28,000	28,000	28,000
2 SUPPLIES		25,874	32,160	29,000	29,050
590-420	BUILDINGS & GROUNDS MAINT	4,441	5,000	5,000	5,000
590-477	WASTEWATER TREATMENT FACILITY	5,047	40,000	40,000	40,000
590-481	VEHICLE & MACHINERY MAINT	212	270	658	300
590-485	EQUIPMENT MAINT	11,995	0	0	0
4 REPAIR & MAINT		21,696	45,270	45,658	45,300
590-502	COMMUNICATIONS	304	310	312	350
590-506	TRAINING & TRAVEL	163	500	603	750
590-514	ELECTRICITY	167,308	169,710	150,000	165,000
590-526	DUES & SUBSCRIPTIONS	0	100	100	100
590-576	SLUDGE REMOVAL	75,394	50,000	52,500	50,000
5 OPERATIONAL EXP		243,168	220,620	203,515	216,200
590-647	I&I STUDY	0	50,000	50,000	50,000
590-680	WQ ASSESSMENT FEES TO STATE	19,273	20,000	21,952	20,000
590-682	LAB TESTING FEES	17,076	16,000	16,000	16,000
6 OTHER SERVICES		36,349	86,000	87,952	86,000
WASTE WATER TREATMENT		**425,958**	**483,690**	**473,639**	**481,130**

Note: includes a 3% merit (effective January 1, 2015).

EMS

Description

The City of El Campo is a licensed Emergency Medical Services provider through the Texas Department of State Health Services. EMS continually and efficiently provides Emergency Medical Services to the residents and visitors of the City of El Campo, Wharton County, and surrounding counties 24 hours a day 7 days a week 365 days a year.

El Campo EMS provides a standard of care that is consistent with the rules and regulations set forth to emergency providers by the Texas Department of Health Services' Bureau of Emergency Management.

The El Campo Emergency Medical Services Department consists of 10 full-time Medics with a total 144 years' experience. The department also has 19 part-time Medics. El Campo EMS operates at the Mobile Intensive Care Level. This is the highest level of operation at the present time. Cardiac care and respiratory care are also at the highest level of the MICU level.

El Campo E.M.S. covers the western part of Wharton County, which covers approximately 600 square miles. We cover the cities of El Campo, Louise, Danevang, Hillje, Pierce, Taiton and a large rural area.

Achievements

The City of El Campo had a number of achievements in FY13-14, including:

- Deliberate attention has been given to the CE program. Outside instructors have been utilized as well as a few other changes have been made.
- Ten paramedics attended Memorial Hermann's Cadaver Lab training.
- Implemented quality management program reviewing all patient care records.
- Created four field training officer positions, the FTOs have successfully trained six new part time paramedics.
- Three part time team members have completed paramedic class and passed the national registry.
- Implemented a new electronic patient care report system,.
- Retained new billing agency, collection totals and clearance percentages have increased a significant amount.

FY15 Objectives

- Continue to provide the highest quality emergency medical care for the ill and injured of West Wharton County.
- Identify and implement various methods of retaining employees by improving the educational and professional opportunities available within the organization as well as providing a positive and encouraging work place environment.
- Focus deliberate attention to the recruitment of local part time team members.
- Develop a public relations plan to have a greater visibility in the community.
- Work collaboratively with all city officials to design, build and furnish a new public safety building.

EMS Departmental Summary

Expenditure by Division

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget	% Change in budget from FY14 to FY15
EMS	1,139,312	1,212,395	1,255,060	1,518,240	25.23%
Non-Departmental	65,816	112,700	112,700	85,850	-23.82%
TOTAL	1,205,128	1,325,095	1,367,760	1,604,090	21.05%

Expenditure by Classification

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget	% Change in budget from FY14 to FY15
Personnel Services	829,209	902,550	995,330	1,037,860	14.99%
Supplies	84,113	129,335	118,854	112,670	-12.89%
Repair and Maintenance	21,001	26,460	22,550	35,190	32.99%
Operational Expense	35,564	40,790	29,048	128,520	215.08%
Other Services	137,229	170,960	146,978	94,850	-44.52%
Capital Outlay	98,012	55,000	55,000	195,000	N/A
TOTAL	1,205,128	1,325,095	1,367,760	1,604,090	21.05%

Personnel

	FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget	% Change in budget from FY14 to FY15
EMS	10	11	11	12	0.00%
TOTAL	10	11	11	12	9.09%

EMS FUND
Emergency Medical Services

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
521-110	REGULAR EARNINGS	446,712	449,300	490,250	502,110
521-113	HOLIDAY PAY	21,817	26,000	18,160	26,000
521-124	TRAINING PAY	0	0	1,170	0
521-115	PART-TIME EARNINGS	91,939	132,000	132,000	185,500
521-120	OVERTIME	138,641	115,000	147,000	125,930
521-124	CERTIFICATION PAY	0	27,900	21,000	28,500
521-130	RETIREMENT	63,620	76,210	102,000	83,930
521-140	LONGEVITY	8,450	8,250	8,250	8,000
521-150	SOCIAL SECURITY	50,422	55,890	62,000	67,210
521-160	WORKER'S COMP	7,610	12,000	13,500	12,000
1 PERSONNEL SERVICES		829,209	902,550	995,330	1,039,180
521-205	OFFICE SUPPLIES	998	1,000	1,000	1,000
521-215	FOOD	602	800	800	800
521-220	UNIFORMS	3,114	4,800	4,000	6,000
521-235	GAS & OIL	31,421	44,780	41,611	45,770
521-240	MINOR EQUIPMENT	6,471	37,355	35,000	15,000
521-245	HOUSEKEEPING SUPPLIES	1,763	1,950	1,500	1,950
521-253	AMBULANCE MEDICAL SUPPLIES	39,744	38,650	34,943	42,150
2 SUPPLIES		84,113	129,335	118,854	112,670
521-419	JANITORIAL SERVICE	4,395	4,610	4,395	4,610
521-420	BUILDINGS & GROUNDS MAINT	2,948	4,000	3,000	4,000
521-481	VEHICLE & MACHINERY MAINT	11,345	12,350	9,500	9,290
521-485	EQUIPMENT MAINT	2,313	5,500	5,655	17,290
4 REPAIR & MAINT		21,001	26,460	22,550	35,190
521-502	COMMUNICATIONS	10,489	10,610	7,954	8,300
521-506	TRAINING & TRAVEL	7,597	9,100	4,000	9,100
521-514	ELECTRICITY	11,573	14,910	11,182	14,910
521-520	NATURAL GAS	31	360	202	360
521-526	DUES & SUBSCRIPTIONS	1,565	1,500	1,400	1,500
521-539	INS - VEHICLE/EQUIPMENT	1,940	1,940	1,940	1,940
521-550	INS - FLEET	2,370	2,370	2,370	2,370
521-555	CONTINGENCY	0	0	0	0
521-558	HEALTH INSURANCE	0	0	0	77,040
5 OPERATIONAL EXP		35,564	40,790	29,048	115,520

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
521-610	COLLECTION AGENCY FEE	45,565	41,990	18,008	0
521-613	MEDICAL DIRECTOR	9,000	9,000	9,000	9,000
521-616	MISCELLANEOUS SERVICES	9,581	0	0	0
6 OTHER SERVICES		64,145	50,990	27,008	9,000
521-850	CAPITAL LEASE PRINCIPAL	5,400	5,400	5,400	0
521-851	CAPITAL LEASE INTEREST	1,868	1,870	1,870	0
8 MISCELLANEOUS		7,268	7,270	7,270	0
521-920	DEPRECIATION AND BAD DEBT	90,959	55,000	55,000	70,000
521-935	MAJOR EQUIPMENT	7,053	0	0	140,000
9 CAPITAL OUTLAY		98,012	55,000	55,000	210,000
21-EMERGENCY MEDICAL SERV TOTAL		**1,139,312**	**1,212,395**	**1,255,060**	**1,521,560**

Note: Includes 3% merit adjustment (effective January 1, 2015), additional part time earnings and overtime to offer full coverage, $1,200 for uniforms, $12,500 in Minor Equipment for two radios and two pagers, $3,500 in Medical Supplies, $11,790 in Equipment Maintenance for ESO agreement ($7,590) and copier lease ($4,200), and $140,000 for a new ambulance. Health insurance has been moved from EMS Non-Departmental.

Emergency Medical Services Non- Departmental

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
508-704	OPERATION SUPPORT X-FER	0	28,000	28,000	68,000
508-740	IT X-FER	2,850	2,850	2,850	2,850
508-750	EMPLOYEE INS X-FER	62,966	81,850	81,850	0
7 TRANSFERS		65,816	112,700	112,700	70,850
08 NON-DEPARTMENTAL TOTAL		**65,816**	**112,700**	**112,700**	**70,850**

Note: Includes $40,000 transfer for Dispatch service and $15,000 for Lucas Device Employee Ins X-fer has been moved to EMS as Health Insurance.

		FY13 Actual	FY14 Amended Budget	FY14 Year End Estimate	FY15 Adopted Budget
517-240	MINOR EQUIPMENT	9,625	1,000	3,613	1,000
517-290	SOFTWARE	6,849	0	0	0
2 SUPPLIES		16,474	1,000	3,613	1,000
517-480	COMPUTER CONSULTING & MAINT.	29,403	40,000	49,500	50,000
4 REPAIR & MAINT		29,403	40,000	49,500	50,000
517-618	SOFTWARE SUPPORT	80,803	75,000	97,853	90,000
6 OTHER SERVICES		80,803	75,000	97,853	90,000
517-950	SERVERS	1,061	40,000	0	60,000
9 CAPITAL OUTLAY		1,061	40,000	0	60,000
17-INFORMATION TECHNOLOGY TOTAL		**127,741**	**156,000**	**150,966**	**201,000**

	PROJECT	Cost	FUNDING SOURCE
1	Sealcoating of Streets	275,000	General Fund
2	Main Rehabilitation	175,000	Water and Sewer Fund
3	LUCAS Device	15,000	EMS Fund
4	Watchguard Cameras	14,385	General Fund
5	Alamo Park playground	36,000	General Fund
6	Ventilators	35,000	EMS Fund
7	Surveillance	10,000	General Fund
8	Parking lot repairs - Rotary	15,000	General Fund
9	Parking lot repairs - Civic Center	35,000	General Fund
10	SCADA	85,000	Water and Sewer Fund
11	Replaster pool	20,100	General Fund
12	Parking lot - Willie Bell	90,000	General Fund

Items above the line are proposed for funding in the FY15 Proposed 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.

Parks Projects

- Alamo Park Playground: $36,000 for a new playscape for Alamo Park, proposed for FY14-15. This project was also identified in the FY14 Strategic Plan.

Equipment

- LUCAS Device: $30,000 for an automated medical device that provides chest compressions. This device ensure that compressions are performed at the proper rate and depth and will minimize interruptions in CPR.

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.

Operating Impact

The impact of the street, parks, water and sewer projects will be positive for the City. Upgraded or new infrastructure results in lower on-going maintenance costs for the City. However, useful life cycles of infrastructure will remain a factor. Therefore, replacement needs are on-going and often offset the maintenance savings from new infrastructure. Operational and monetary impact cannot be determined at this time.

The City's capital program includes routine expenditures such as asphalt and concrete streets improvement (seal coating), main distribution rehabilitation and main collection distribution rehabilitation. The amounts have, in the past, varied year to year dependent on both general operating funding availability and water and sewer revenues. In the next five years, the City has dedicated $275,000 annually for the seal coating program, $100,000 for collection main rehabilitation, and $75,000 for distribution main rehabilitation.

	Fiscal Year					
	2013	2014	2015	2016	2017	2018
Streets Projects:						
Xfer to Strip Paving	40,000			40,000	40,000	40,000
Fairways Engineering	10,829	14,828				
Fairways Construction	-	473,341				
Sealcoating	140,106	275,000	275,000	275,000	275,000	275,000
W. Norris Engineering	-	79,500				
W. Norris Construction	-	2,810,500		2,500,000	1,500,000	
Memorial Dr Extension	224,138	304,730				
Divide St. Engineering	-	10,725				
TOTAL STREETS	415,074	3,968,624	275,000	2,815,000	1,815,000	315,000
Parks Projects:						
West Loop Park	622,119	648,253				
W. Loop Park Engineering	413,019	30,776				
AC slide refurbish	29,810					
Alamo Park playground	-		36,000			
Redecking AC	14,000	14,000				
ADA Compliance/Updates		42,426				
TOTAL PARKS	1,078,948	693,029	36,000	-	-	-
Other projects						
Police Station repair	10,900					
TOTAL OTHER	10,900	-	-	-	-	-
Equipment:						
LaserFiche	40,767					
Toughbooks	3,248					
Simulator	32,564					
Pad Foot Roller	23,648	448				
Mower	13,161					
Watchguard Cameras	-	-	14,385			
TOTAL EQUIPMENT	113,387	448	14,385	-	-	-
TOTAL	1,618,309	4,662,101	325,385	2,815,000	1,815,000	315,000

Capital Project Schedule
Utilities (Fund 05)

	Fiscal Year					
	2013	2014	2015	2016	2017	2018
Rehabilitation Projects						
Collection Mains	17,549	100,000	100,000	100,000	100,000	100,000
Distribution Mains		75,000	75,000	75,000	75,000	75,000
TOTAL REHAb	17,549	175,000	175,000	175,000	175,000	175,000
Infrastructure Projects						
Fairways		94,252				
West Loop Park		230				
Tower W. Side				1,100,000		
TOTAL INFRASTRUCTURE	-	94,482	-	1,100,000	-	-
Energy Improvements						
Siemens Project	220,144	255,065				
TOTAL ENERGY IMP.	220,144	255,065	-	-	-	-
Equipment						
Generators		114,700				
TOTAL EQUIPMENT	-	114,700	-	-	-	-
Issuance Costs	90,287					
Transfers Out	2,768,898					
TOTAL	3,096,878	639,477	175,000	1,275,000	175,000	175,000

*Beginning in FY2015, generators will be paid out of Debt Service Fund as part of Capital Leases

CITY OF EL CAMPO

ORDINANCE NO. 2014-09

AN ORDINANCE ADOPTING AND APPROVING A BUDGET AND APPROPRIATING FUNDS FOR THE CITY OF EL CAMPO, TEXAS, FOR THE FISCAL YEAR OCTOBER 1, 2014, THROUGH SEPTEMBER 30, 2015 AND SETTING FORTH THE APPROPRIATIONS FOR SAID BUDGET.

WHEREAS, heretofore a budget for the fiscal year October 1, 2014, through September, 30, 2015, 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, 2014, and ending September 30, 2015.

SECTION 2: That there is hereby appropriated the sum of $8,492,600 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 $8,000 to the Court Technology Fund for expenses associated with the technology of the Court.

SECTION 4: That there is hereby appropriated the sum of $6,010 to the Court Security Fund for expenses associated with the security of the Court.

SECTION 5: That there is hereby appropriated the sum of $140,000 to the Hotel/Motel Fund for the purpose of enhancing and promoting tourism.

SECTION 6: That there is hereby appropriated the sum of $28,940 to the TRZ Fund for the purpose of funding transportation projects.

SECTION 7: That there is hereby appropriated the sum of $5,230 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 $3,685,300 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 $1,727,000 to the Solid Waste Fund for the contracted garbage collection and related billing.

SECTION 10: That there is hereby appropriated the sum of $1,637,.440 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 $1,592,410 to the EMS Fund for the purpose of providing emergency medical services.

SECTION 12: That there is hereby appropriated the sum of $201,000 to the Information Technology Fund for the purpose of providing technology for city services.

SECTION 13: That there is hereby appropriated the sum of $53,000 to the Fleet Replacement Fund for the purpose of providing fleet for city services.

SECTION 14: That there is hereby appropriated the sum of $325,380 to the General Government Capital Improvement Project Fund for the purpose of supporting capital projects associated with governmental funds.

SECTION 15: That there is hereby appropriated the sum of $175,000 to the Utility Capital Improvement Project Fund for the purposed of supporting capital projects relating to water and sewer.

SECTION 16: That this ordinance shall take effect and be in force immediately after its passage.

PASSED, APPROVED AND ADOPTED THIS 22ND DAY OF SEPTEMBER 2014.

CITY OF EL CAMPO

ORDINANCE NO. 2014-10

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 2014; 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 2014 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 $0.51064 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.....$0.41460

For Payment of Principal and Interest on Combined Tax and Revenue Certificates of Obligation, Series 2008, 2010, 2013, 2014, General Obligation Refunding Bonds Series 2012 and 2013, Tax Notes 2014, and Capital Leases.....$0.09598

TOTAL TAX LEVY $0.51058

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, 2015. 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 22nd DAY OF SEPTEMBER 2014.

Appendix B: Revenue Schedule

		FY13 Actual	FY14 Budget	FY14 Estimate	FY15 Adopted
4110	CURRENT PROPERTY TAXES	2,530,554	2,547,120	2,547,120	2,462,160
4111	PRIOR YEAR TAXES	51,187	50,000	50,000	50,000
4112	PENALTY, INTEREST & COSTS	37,679	46,000	46,000	46,000
4120	SALES TAX ALLOCATION	3,486,557	3,518,390	3,523,551	3,523,500
4130	UF FRANCHISE TAX	125,200	132,290	132,290	132,290
4131	FRANCHISE TAX - GAS	36,259	40,000	50,826	80,000
4132	FRANCHISE TAX - AEP	273,662	285,000	283,627	283,000
4133	FRANCHISE TAX - WCEC	88,305	86,380	96,947	90,000
4134	FRANCHISE TAX - TELEPHONE	57,423	60,000	56,802	56,800
4135	FRANCHISE TAX - CABLE	60,244	58,500	63,533	62,000
4136	FRANCHISE TAX - GARBAGE	86,980	87,410	94,493	89,630
4140	MIXED BEVERAGE TAX	11,521	11,500	13,895	14,000
4141	INDUSTRIAL AGREEMENT TAX	13,103	13,100	11,870	11,870
1 TAXES		$6,858,673	$6,935,690	$6,970,954	$6,901,250
4204	COUNTY ARREST FEES	0	50	0	0
4206	ECISD CONTRIBUTION	110,378	121,340	121,340	125,000
4207	GRANT REVENUE	10,990	0	5,198	0
2 INTERGOVERNMENTAL		$121,368	$121,390	$126,538	$125,000
4312	BUSINESS LICENSE	7,540	5,600	5,600	5,600
4314	BUILDING PERMITS	67,405	55,110	55,000	45,000
4316	ELECTRICAL PERMITS	8,645	8,830	8,600	7,900
4318	PLUMBING PERMITS	14,400	21,830	14,000	14,000
4322	MECHANICAL PERMITS	6,907	5,280	5,000	4,800
4324	BUILDING CONTRACTORS LIC	5,550	4,350	4,350	4,300
4325	HEALTH PERMITS	7,050	6,730	7,050	7,050
4326	ELECTRICAL LICENSE	25	50	25	20
4328	DOG LICENSES	5,755	5,510	5,510	5,400
4330	BICYCLE LICENSE	222	300	300	300
4331	REPORTS	1,834	1,200	1,400	1,400
3 LICENSE & PERMITS		$125,333	$114,790	$106,835	$95,770
4410	MUNICIPAL COURT FINES	501,294	540,000	538,567	535,000
4411	INDIGENT DEFENSE FUND	4,475	4,500	4,500	4,500
4412	CIVIL JUSTICE FEE STATE	103	110	87	100
4413	CIVIL JUSTICE FEE CITY	11	10	10	10
4 FINES		$505,884	$544,620	$543,164	$539,610
4501	RETURN CHECK FEE	180	30	30	30
4502	ANIMAL SHELTER FEES	3,440	4,340	4,340	3,440
4503	MOWING & DEMOLITION FEES	277	200	570	200
4504	P & Z/BOA FEES	2,700	2,000	1,200	1,200
4506	CIVIC CENTER FEES	79,744	80,000	79,000	79,000

Revenue Summary

		FY13 Actual	FY14 Budget	FY14 Estimate	FY15 Adopted
4507	RECREATIONAL FEES	7,740	8,540	8,540	7,800
4509	AQUATIC CENTER FEES	181,721	167,000	167,000	172,000
5 CHARGES FOR SERVICES		$275,802	$262,110	$260,680	$263,670
4602	SALE OF FIXED ASSETS	121,313	10,000	23,450	10,000
4604	MISCELLANEOUS REVENUE	32,932	61,350	145,561	23,870
4605	GAS & OIL LEASE REVENUE	62	140	99	100
4610	CULVERT REVENUE	10,879	7,500	16,568	750
4620	LAND & BUILDING LEASES	28,400	28,400	26,000	24,000
4646	DONATIONS	2,093	0	0	0
6 MISCELLANEOUS		$195,679	$107,390	$211,678	$58,720
4701	INTEREST INCOME	13,713	25,000	16,500	17,500
4702	UNREALIZED GAIN/LOSS	-5,078	0	0	0
7 INTEREST		$8,635	$25,000	$16,500	$17,500
GENERAL FUND REVENUES		**$8,091,373**	**$8,110,990**	**$8,236,349**	**$8,001,520**
4803	TRANSFER FROM F03	109,500	122,000	122,000	50,800
4805	TRANSFER FROM F24 H/M	109,788	93,930	106,569	103,880
4806	TRANSFER FROM F93 FUND	7,268	35,270	35,270	68,000
4807	TRANSFER FROM F02 OPER SUPPORT	296,400	268,400	268,400	268,400
4808	TRANSFER FROM F20 COURT SECURITY	13,934	0	0	0
4850	CAPITAL CONTRIBUTION	0	0	0	0
8 TRANSFERS		$536,890	$519,600	$532,239	$491,080
GENERAL FUND RESOURCES		**$536,890**	**$519,600**	**$532,239**	**$491,080**
4680	COURT TECHNOLOGY REVENUE	9,406	10,000	8,075	8,000
6 MISCELLANEOUS		$9,406	$10,000	$8,075	$8,000
COURT TECHNOLOGY FUND REVENUES		**$9,406**	**$10,000**	**$8,075**	**$8,000**
4681	BUILDING SECURITY REVENUE	6,862	6,800	6,040	6,000
6 MISCELLANEOUS		$6,862	$6,800	$6,040	$6,000
4701	INTEREST INCOME	10	10	5	0
7 INTEREST		$10	$10	$5	$0

		FY13 Actual	FY14 Budget	FY14 Estimate	FY15 Adopted
COURT SECURITY FUND REVENUES		**$6,872**	**$6,810**	**$6,045**	**$6,000**
4100	REVENUES	147,965	125,000	143,623	140,000
1 TAXES		$147,965	$125,000	$143,623	$140,000
HOTEL/MOTEL FUND REVENUES		**$147,965**	**$125,000**	**$143,623**	**$140,000**
4110	TAXES - CITY	0	28,940	28,940	30,000
1 TAXES		$0	$28,940	$28,940	$30,000
TRZ FUND REVENUES		**$0**	**$28,940**	**$28,940**	**$30,000**
4604	MISCELLANEOUS	52,439	0	40,794	5,230
4651	DRUG FORFEITURE	25	5,000	0	0
6 MISCELLANEOUS		$52,464	$5,000	$40,794	$5,230
4701	INTEREST INCOME	274	230	170	0
7 INTEREST		$274	$230	$170	$0
POLICE SEIZURE FUND REVENUES		**$52,738**	**$5,230**	**$40,964**	**$5,230**
4012	PROCEEDS FROM REFUNDING	1,345,000	0	0	0
4013	BOND PREMIUMS	49,635	0	0	0
0 BONDS		$1,394,635	$0	$0	$0
4110	CURRENT PROPERTY TAXES	245,913	157,400	184,538	589,110
4111	PRIOR YEAR TAXES	6,111	7,500	3,888	5,000
4112	PENALTY AND INTEREST	3,803	4,000	2,114	2,500
1 TAXES		$255,828	$168,900	$190,540	$596,610
4625	CDC DEBT REIMBURSEMENT	0	18,640	18,640	19,090
8 MISCELLANEOUS		$0	$18,640	$18,640	$19,090
4701	INTEREST INCOME	261	250	165	160
7 INTEREST		$261	$250	$165	$160
DEBT SERVICE REVENUES		**$1,650,723**	**$187,790**	**$209,345**	**$615,860**
4807	TRANSFER FROM F02	39,129	751,980	751,980	1,021,580
8 TRANSFERS		$39,129	$751,980	$751,980	$1,021,580
DEBT SERVICE FUND RESOURCES		**$39,129**	**$751,980**	**$751,980**	**$1,021,580**
4110	WATER COLLECTIONS	1,436,400	1,529,710	1,565,512	1,610,480
4120	SEWER COLLECTIONS	1,625,003	1,823,020	1,755,327	1,823,020
4140	BULK WATER SALES	1,583	1,000	0	1,000
4150	SERVICE CONNECTION CHARGES	17,147	15,000	17,500	17,000
1 CHARGES FOR SERVICES		$3,080,133	$3,368,730	$3,338,339	$3,451,500

Revenue Summary

		FY13 Actual	FY14 Adopted	FY14 Estimate	FY15 Adopted
4300	PENALTY COLLECTIONS	88,218	75,000	87,415	88,000
4310	WATER TAPS	18,770	7,500	15,680	15,000
4320	SEWER TAPS	11,950	7,500	10,420	10,000
4330	REINSTATMENT FEES	30,231	22,500	33,670	36,000
3 FEES AND PENALTIES		$149,169	$112,500	$147,185	$149,000
4601	RETURNED CHECK FEES	1,590	2,100	2,100	2,100
6 MISCELLANEOUS		$1,653	$2,100	$2,100	$2,100
4701	INTEREST INCOME	7,038	6,500	5,600	6,500
4702	GAIN/LOSS INVESTMENTS	-2,255	0	0	0
7 INTEREST		$4,783	$6,500	$5,600	$6,500
WATER AND SEWER FUND REVENUES		**$3,235,738**	**$3,489,830**	**$3,493,224**	**$3,609,100**
4802	TRANSFER FROM OTHER ACCOUNT	3,095,170	0	0	0
4803	TRANSFER FROM F03	12,500	12,500	12,500	76,200
4806	TRANSFER FROM F60	0	0	0	0
8 TRANSFERS		$3,107,670	$12,500	$12,500	$76,200
WATER AND SEWER FUND RESOURCES		**$3,107,670**	**$12,500**	**$12,500**	**$76,200**
4110	GARBAGE SERVICE	1,593,301	1,575,000	1,612,690	1,600,000
1 CHARGES FOR SERVICES		$1,593,301	$1,575,000	$1,612,690	$1,600,000
4615	BILLING FEE	126,695	125,000	127,745	127,000
6 MISCELLANEOUS		$126,695	$125,000	$127,745	$127,000
4701	INTEREST INCOME	103	0	71	0
7 INTEREST		$103	$0	$71	$0
SOLID WASTE REVENUES		**$1,720,099**	**$1,700,000**	**$1,740,506**	**$1,727,000**
4202	ESD #4 CONTRIBUTION	840,808	803,420	803,420	932,410
2 INTERGOVERNMENTAL		$840,808	$803,420	$803,420	$932,410
4505	AMBULANCE FEES	552,443	511,675	555,000	610,000
5 CHARGES FOR SERVICES		$552,443	$511,675	$555,000	$610,000
4604	MISCELLANEOUS	160,874	10,000	2,555	50,000
6 MISCELLANEOUS		$160,874	$10,000	$2,555	$50,000
4701	INTEREST INCOME	115	0	13	0
7 INTEREST		$115	$0	$13	$0
EMS REVENUES		**$1,554,240**	**$1,325,095**	**$1,360,988**	**$1,592,410**

		FY13 Actual	FY14 Adopted	FY14 Estimate	FY15 Adopted
4801	TRANSFER FROM F01	76,120	94,330	107,648	139,330
4807	TRANSFER FROM F02	28,730	52,010	52,010	52,010
4808	TRANSFER FROM F20	6,502	6,810	6,810	6,810
4809	TRANSFER FROM F93	2,850	2,850	2,850	2,850
8 TRANSFERS		$114,202	$156,000	$169,318	$201,000
INFORMATION TECHNOLOGY FUND RESOURCES		**$114,202**	**$156,000**	**$169,318**	**$201,000**
4200	DEPENDENT CONTIBUTION	218,162	206,930	137,900	0
4202	STOP LOSS	886	0	0	0
4202	COBRA	9,528	0	7,765	0
4203	EMPLOYEE CONTRIBUTION	30,710	7,970	21,000	0
2 INTERGOVERNMENTAL		$259,286	$214,900	$166,665	$0
4701	INTEREST INCOME	297	0	171	0
7 INTEREST		$297	$0	$171	$0
HEALTH INSURANCE REVENUES		**$259,583**	**$214,900**	**$166,836**	**$0**
4201	CITY CONTRIBUTION	501,815	702,100	676,732	
8 TRANSFERS		$501,815	$702,100	$676,732	$0
HEALTH INSURANCE FUND RESOURCES		**$501,815**	**$702,100**	**$676,732**	**$0**
4801	TRANSFER FROM F01	92,260	109,000	124,000	53,000
4807	TRANSFER FROM F02	0	0	0	0
8 TRANSFERS		$92,260	$109,000	$124,000	$53,000
FLEET REPLACEMENT RESOURCES		**$92,260**	**$109,000**	**$124,000**	**$53,000**
4801	TRANSFER FROM F01	1,231,580	275,000	275,000	61,380
4803	DRAW FROM FUND BALANCE	210,662	125,650	125,650	264,000
4812	TRANSFER FROM BOND PROCEEDS	270,000	0	4,851,000	0
8 TRANSFERS		$1,712,242	$400,650	$5,251,650	$325,380
GENERAL GOVERNMENT CIP FUND RESOURCES		**$1,712,242**	**$400,650**	**$5,251,650**	**$325,380**
4807	TRANSFER FROM F02	210,000	270,000	270,000	175,000
4812	TRANSFER FROM F82 (BOND PROCEEDS)	3,172,878	676,070	563,404	0
8 TRANSFERS		$3,382,878	$946,070	$833,404	$175,000
UTILITY CIP FUND RESOURCES		**$3,382,878**	**$946,070**	**$833,404**	**$175,000**
TOTAL REVENUES		**$16,728,736**	**$15,204,585**	**$15,434,895**	**$15,735,120**
TOTAL TRANSFER		**$9,487,087**	**$3,597,900**	**$8,351,823**	**$2,343,240**
TOTAL RESOURCES		**$26,215,823**	**$18,802,485**	**$23,786,718**	**$18,078,360**

Appendix C: Debt Schedules

Combined Outstanding Debt to Maturity

	Principal	Interest	Debt Service	Annual Debt Service
02/01/15	940,000	281,547	1,221,547	
08/01/15	0	268,778	268,778	1,490,326
02/01/16	935,000	268,778	1,203,778	
08/01/16	0	255,685	255,685	1,459,464
02/01/17	966,000	255,685	1,221,685	
08/01/17	0	242,367	242,367	1,464,052
02/01/18	982,000	242,366	1,224,366	
08/01/18	0	228,473	228,473	1,452,839
02/01/19	1,007,000	228,473	1,235,473	
08/01/19	0	215,399	215,399	1,450,872
02/01/20	1,048,000	215,399	1,263,399	
08/01/20	0	201,247	201,247	1,464,646
02/01/21	1,068,000	201,247	1,269,247	
08/01/21	0	173,627	173,627	1,442,874
02/01/22	759,000	173,627	932,627	
08/01/22	0	162,445	162,445	1,095,071
02/01/23	785,000	162,445	947,445	
08/01/23	0	150,708	150,708	1,098,153
02/01/24	815,000	150,708	965,708	
08/01/24	0	137,369	137,369	1,103,077
02/01/25	875,000	137,369	1,012,369	
08/01/25	0	121,656	121,656	1,134,025
02/01/26	905,000	121,656	1,026,656	
08/01/26	0	105,213	105,213	1,131,869
02/01/27	945,000	105,213	1,050,213	
08/01/27	0	87,772	87,772	1,137,984
02/01/28	860,000	87,772	947,772	
08/01/28	0	70,866	70,866	1,018,638
02/01/29	900,000	70,866	970,866	
08/01/29	0	53,025	53,025	1,023,891
02/01/30	645,000	53,025	698,025	
08/01/30	0	41,369	41,369	739,394
02/01/31	480,000	41,369	521,369	
08/01/31	0	32,894	32,894	554,263
02/01/32	500,000	32,894	532,894	
08/01/32	0	24,081	24,081	556,975
02/01/33	325,000	24,081	349,081	
08/01/33	0	17,581	17,581	366,663
02/01/34	145,000	17,581	162,581	
08/01/34	0	14,681	14,681	177,263
02/01/35	150,000	14,681	164,681	
08/01/35	0	11,963	11,963	176,644
02/01/36	155,000	11,963	166,963	
08/01/36	0	9,153	9,153	176,116
02/01/37	160,000	9,153	169,153	
08/01/37	0	6,253	6,253	175,406
02/01/38	170,000	6,253	176,253	
08/01/38	0	3,172	3,172	179,425
02/01/39	175,000	3,172	178,172	178,172
	16,695,000	5,553,099	22,248,099	22,248,099

Debt Service Fund Debt Schedule to Maturity

	Principal	Interest	Debt Service	Annual Debt Service
02/01/15	321,334	110,209	431,543	
08/01/15	0	106,996	106,996	538,539
02/01/16	343,063	106,996	450,059	
08/01/16	0	102,787	102,787	552,846
02/01/17	355,242	102,787	458,029	
08/01/17	0	98,457	98,457	556,487
02/01/18	360,977	98,457	459,434	
08/01/18	0	93,818	93,818	553,252
02/01/19	368,696	93,818	462,514	
08/01/19	0	89,710	89,710	552,225
02/01/20	381,610	89,710	471,320	
08/01/20	0	85,442	85,442	556,762
02/01/21	389,191	85,442	474,633	
08/01/21	0	76,155	76,155	550,787
02/01/22	299,833	76,155	375,988	
08/01/22	0	72,510	72,510	448,498
02/01/23	313,183	72,510	385,693	
08/01/23	0	68,598	68,598	454,291
02/01/24	322,946	68,598	391,544	
08/01/24	0	63,780	63,780	455,324
02/01/25	332,169	63,780	395,948	
08/01/25	0	58,343	58,343	454,291
02/01/26	345,518	58,343	403,861	
08/01/26	0	52,684	52,684	456,545
02/01/27	354,741	52,684	407,425	
08/01/27	0	46,847	46,847	454,272
02/01/28	248,964	46,847	295,811	
08/01/28	0	42,128	42,128	337,939
02/01/29	258,187	42,128	300,315	
08/01/29	0	37,213	37,213	337,528
02/01/30	271,300	37,213	308,512	
08/01/30	0	32,042	32,042	340,554
02/01/31	279,649	32,042	311,691	
08/01/31	0	26,646	26,646	338,337
02/01/32	289,746	26,646	316,391	
08/01/32	0	21,058	21,058	337,450
02/01/33	268,792	21,058	289,850	
08/01/33	0	15,682	15,682	305,532
02/01/34	129,340	15,682	145,022	
08/01/34	0	13,096	13,096	158,118
02/01/35	133,800	13,096	146,896	
08/01/35	0	10,671	10,671	157,566
02/01/36	138,260	10,671	148,931	
08/01/36	0	8,165	8,165	157,095
02/01/37	142,720	8,165	150,885	
08/01/37	0	5,578	5,578	156,462
02/01/38	151,640	5,578	157,218	
08/01/38	0	2,829	2,829	160,047
02/01/39	156,100	2,829	158,929	158,929
	6,956,997	2,572,682	9,529,679	9,529,679

Utility Fund Debt Schedule to Maturity

	Principal	Interest	Debt Service	Annual Debt Service
02/01/15	618,667	171,338	790,004	
08/01/15	0	161,782	161,782	951,787
02/01/16	591,937	161,782	753,719	
08/01/16	0	152,898	152,898	906,617
02/01/17	610,758	152,898	763,656	
08/01/17	0	143,910	143,910	907,565
02/01/18	621,023	143,909	764,932	
08/01/18	0	134,655	134,655	899,587
02/01/19	638,304	134,655	772,959	
08/01/19	0	125,689	125,689	898,647
02/01/20	666,390	125,689	792,079	
08/01/20	0	115,805	115,805	907,884
02/01/21	678,810	115,805	794,615	
08/01/21	0	97,472	97,472	892,086
02/01/22	459,167	97,472	556,639	
08/01/22	0	89,935	89,935	646,573
02/01/23	471,818	89,935	561,752	
08/01/23	0	82,110	82,110	643,862
02/01/24	492,055	82,110	574,164	
08/01/24	0	73,589	73,589	647,754
02/01/25	542,832	73,589	616,421	
08/01/25	0	63,313	63,313	679,734
02/01/26	559,482	63,313	622,795	
08/01/26	0	52,529	52,529	675,324
02/01/27	590,259	52,529	642,788	
08/01/27	0	40,924	40,924	683,712
02/01/28	611,036	40,924	651,960	
08/01/28	0	28,738	28,738	680,698
02/01/29	641,813	28,738	670,551	
08/01/29	0	15,812	15,812	686,363
02/01/30	373,701	15,812	389,513	
08/01/30	0	9,327	9,327	398,839
02/01/31	200,351	9,327	209,678	
08/01/31	0	6,248	6,248	215,926
02/01/32	210,255	6,248	216,502	
08/01/32	0	3,023	3,023	219,525
02/01/33	56,209	3,023	59,231	
08/01/33	0	1,899	1,899	61,130
02/01/34	15,660	1,899	17,559	
08/01/34	0	1,586	1,586	19,144
02/01/35	16,200	1,586	17,786	
08/01/35	0	1,292	1,292	19,078
02/01/36	16,740	1,292	18,032	
08/01/36	0	989	989	19,020
02/01/37	17,280	989	18,269	
08/01/37	0	675	675	18,944
02/01/38	18,360	675	19,035	
08/01/38	0	343	343	19,378
02/01/39	18,900	343	19,243	19,243
	9,738,003	2,980,417	12,718,420	12,718,420

Combined Tax and Revenue C/O, Series 2008

	Principal	Interest	Debt Service	Annual Debt Service
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
	2,995,000	1,174,894	4,169,894	4,169,894

Utility Fund 100%, Original Issue: $3,430,000, Interest Rates: 4.75% - 6%, Annexation: $3.430,000

Combined Tax and Revenue C/O, Series 2010

	Principal	Interest	Debt Service	Annual Debt Service
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
	1,510,000	617,363	2,127,363	2,127,363

Utility Fund 100%, Original Issue: $1,710,000, Interest Rates: 3.25% - 4.50%, Annexation Utilities

Combined Tax and Revenue GOBs, Series 2012

	Principal	Interest	Debt Service	Annual Debt Service
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
	1,630,000	319,588	1,949,588	1,949,588

Utility Fund 63.09%, General Fund 36.91%, Refunding Issue: $2,890,000, Interest Rates: 2.00% - 3.00%, Refunding of 1995 and 2004 COs (used for street improvements, water and sewer improvements, drainage and purchase of fire truck)

Combined Tax and Revenue Certificates of Obligation, Series 2013

	Principal	Interest	Debt Service	Annual Debt Service
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
	2,795,000	629,153	3,424,153	3,424,153

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
02/01/15	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
	1,325,000	195,316	1,520,316	1,520,316

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)

	Principal	Interest	Debt Service	Annual Debt Service
02/01/15	95,000	45,575	140,575	
08/01/15		44,625	44,625	185,200
02/01/16	100,000	44,625	144,625	
08/01/16		42,625	42,625	187,250
02/01/17	100,000	42,625	142,625	
08/01/17		40,625	40,625	183,250
02/01/18	105,000	40,625	145,625	
08/01/18		38,525	38,525	184,150
02/01/19	105,000	38,525	143,525	
08/01/19		37,213	37,213	180,738
02/01/20	110,000	37,213	147,213	
08/01/20		36,113	36,113	183,325
02/01/21	115,000	36,113	151,113	
08/01/21		34,675	34,675	185,788
02/01/22	120,000	34,675	154,675	
08/01/22		32,875	32,875	187,550
02/01/23	125,000	32,875	157,875	
08/01/23		31,000	31,000	188,875
02/01/24	130,000	31,000	161,000	
08/01/24		28,400	28,400	189,400
02/01/25	135,000	28,400	163,400	
08/01/25		25,700	25,700	189,100
02/01/26	140,000	25,700	165,700	
08/01/26		22,900	22,900	188,600
02/01/27	145,000	22,900	167,900	
08/01/27		20,000	20,000	187,900
02/01/28	150,000	20,000	170,000	
08/01/28		17,000	17,000	187,000
02/01/29	155,000	17,000	172,000	
08/01/29		13,900	13,900	185,900
02/01/30	165,000	13,900	178,900	
08/01/30		10,600	10,600	189,500
02/01/31	170,000	10,600	180,600	
08/01/31		7,200	7,200	187,800
02/01/32	175,000	7,200	182,200	
08/01/32		3,700	3,700	185,900
02/01/33	185,000	3,700	188,700	188,700
	2,525,000	1,020,925	3,545,925	3,545,925

General Fund 77.79%, Utility Fund 22.21%, Original Issue: $2,525,000, Interest Rates: 2.90% - 4.00%, Fairways $611,000, West Loop Park $1,700,000, Willie Bell Park Improvements $130,000 and Memorial Drive Extension $80,000

Tax Notes, Series 2014

	Principal	Interest	Debt Service	Annual Debt Service
02/01/15	70,000	4,904	74,904	
08/01/15		3,484	3,484	78,388
02/01/16	70,000	3,484	73,484	
08/01/16		3,169	3,169	76,653
02/01/17	70,000	3,169	73,169	
08/01/17		2,749	2,749	75,918
02/01/18	70,000	2,748	72,748	
08/01/18		2,224	2,224	74,972
02/01/19	70,000	2,224	72,224	
08/01/19		1,594	1,594	73,818
02/01/20	75,000	1,594	76,594	
08/01/20		844	844	77,438
02/01/21	75,000	844	75,844	75,844
	500,000	33,029	533,029	533,029

Combined Tax and Revenue COs, Series 2014

	Principal	Interest	Debt Service	Annual Debt Service
02/01/15	60,000	48,556	108,556	
08/01/15		47,956	47,956	156,513
02/01/16	80,000	47,956	127,956	
08/01/16		47,156	47,156	175,113
02/01/17	85,000	47,156	132,156	
08/01/17		46,306	46,306	178,463
02/01/18	85,000	46,306	131,306	
08/01/18		45,456	45,456	176,763
02/01/19	85,000	45,456	130,456	
08/01/19		44,606	44,606	175,063
02/01/20	90,000	44,606	134,606	
08/01/20		43,706	43,706	178,313
02/01/21	90,000	43,706	133,706	
08/01/21		42,806	42,806	176,513
02/01/22	90,000	42,806	132,806	
08/01/22		41,794	41,794	174,600
02/01/23	95,000	41,794	136,794	
08/01/23		40,606	40,606	177,400
02/01/24	95,000	40,606	135,606	
08/01/24		39,181	39,181	174,788
02/01/25	100,000	39,181	139,181	
08/01/25		37,181	37,181	176,363
02/01/26	105,000	37,181	142,181	
08/01/26		35,081	35,081	177,263
02/01/27	110,000	35,081	145,081	
08/01/27		32,881	32,881	177,963
02/01/28	115,000	32,881	147,881	
08/01/28		30,581	30,581	178,463
02/01/29	120,000	30,581	150,581	
08/01/29		28,181	28,181	178,763
02/01/30	125,000	28,181	153,181	
08/01/30		25,681	25,681	178,863
02/01/31	130,000	25,681	155,681	
08/01/31		23,081	23,081	178,763
02/01/32	135,000	23,081	158,081	
08/01/32		20,381	20,381	178,463
02/01/33	140,000	20,381	160,381	
08/01/33		17,581	17,581	177,963
02/01/34	145,000	17,581	162,581	
08/01/34		14,681	14,681	177,263
02/01/35	150,000	14,681	164,681	
08/01/35		11,963	11,963	176,644
02/01/36	155,000	11,963	166,963	
08/01/36		9,153	9,153	176,116
02/01/37	160,000	9,153	169,153	
08/01/37		6,253	6,253	175,406
02/01/38	170,000	6,253	176,253	
08/01/38		3,172	3,172	179,425
02/01/39	175,000	3,172	178,172	178,172
	2,890,000	1,519,413	4,409,413	4,409,413

Utility Fund 10.80%, General Fund 89.20% Original Issue: $2,890,000, Interest Rates: 2.00% -4.00 %, W. Norris Road Improvements $2,890,000

Combined Tax and Revenue COs, Series 2014 A

	Principal	Interest	Debt Service	Annual Debt Service
02/01/15	50,000	3,449	53,449	
08/01/15		3,938	3,938	57,387
02/01/16	50,000	3,938	53,938	
08/01/16		3,523	3,523	57,461
02/01/17	51,000	3,523	54,523	
08/01/17		3,099	3,099	57,622
02/01/18	52,000	3,099	55,099	
08/01/18		2,668	2,668	57,767
02/01/19	52,000	2,668	54,668	
08/01/19		2,237	2,237	56,904
02/01/20	53,000	2,237	55,237	
08/01/20		1,797	1,797	57,034
02/01/21	53,000	1,797	54,797	
08/01/21		1,358	1,358	56,155
02/01/22	54,000	1,358	55,358	
08/01/22		911	911	56,268
02/01/23	55,000	911	55,911	
08/01/23		455	455	56,366
02/01/24	55,000	455	55,455	55,455
	525,000	43,420	568,420	568,420

Utility Fund 100%, Original Issue: $525,000, Interest Rates: 1.59% -1.83%, DWSRF $375,000 and CWSRF $150,000

Ad Valorem Tax Supported

Equipment	Original Issuance	Interest Rate	Pay Off Date	Payments for FY15
Motor Grader	$167,470	3.25%	01/2022	$19,630
Street Sweeper	$210,662	2.65%	04/2019	$38,014
Total	$378,132			$57,644

Utility Fund Supported

Equipment	Original Issuance	Interest Rate	Pay Off Date	Payments for FY15
Generators	$399,753	2.65%	01/2018	$85,452
Total	$399,753			$85,452

Summary of Debt Service Funds

		FY13 Actual	FY14 Adopted Budget	FY14 Year End Estimate	FY15 Adopted Budget
507-842	07 Debt - Principal	70,000	0	70,000	0
507-843	07 Debt - Interest	3,938	0	1,313	0
507-844	07 Debt - Fees	500	0	500	0
	07-2007 Debt Service Total	**74,438**	**0**	**71,813**	**0**
508-842	08 Debt - Principal	0	110,000	110,000	110,000
508-843	08 Debt - Interest	0	144,850	144,850	138,250
508-844	08 Debt - Fees	500	500	500	500
	08-2008 Debt Service Total	**500**	**255,350**	**255,350**	**248,750**
510-842	10 Debt - Principal	0	100,000	100,000	115,000
510-843	10 Debt - Interest	0	63,450	63,450	58,610
510-844	10 Debt - Fees	500	500	500	500
	10-2010 Debt Service Total	**500**	**163,950**	**163,950**	**174,110**
512-842	12 Debt - Principal	105,597	215,000	215,000	220,000
512-843	12 Debt - Interest	24,884	67,130	67,130	62,780
512-844	12 Debt - Fees	550	500	500	500
	12-2012 Debt Service Total	**131,031**	**282,630**	**282,630**	**283,280**
513-842	13 GOBs- Principal	16,570	20,000	20,000	90,000
513-843	13 GOBs - Interest	49	28,200	28,200	27,110
513-844	13 GOBs - Fees	276	500	250	250
	13-2013 GOBs Total	**16,895**	**48,700**	**48,450**	**117,360**
513-852	13 COs - Principal	0	125,000	125,000	130,000
513-853	13 COs - Interest	0	63,640	63,640	61,100
513-854	13 COs - Fees	0	500	250	250
	13-2013 COs Total	**0**	**189,140**	**188,890**	**191,350**
513-862	13 COs Series A- Principal	0	0	0	95,000
513-863	13 COs Series A - Interest	0	0	30,383	90,200
513-864	13 COs Series A- Fees	0	0	0	500
	13-2013 COs Total	**0**	**0**	**30,383**	**185,700**
514-842	14 Tax Notes - Prinicipal	0	0	0	70,000
514-843	14 Tax Notes - interest	0	0	0	8,390
514-844	14 Tax Notes - Fess	0	0	0	500
	14-2014 Tax Notes Total	**0**	**0**	**0**	**78,890**
515-842	14 COs - Prinicipal	0	0	0	60,000
515-843	14 COs- interest	0	0	0	96,510
515-844	14 COs - Fess	0	0	0	500
	15-2014 COs Total	**0**	**0**	**0**	**157,010**

		FY13 Actual	FY14 Adopted Budget	FY14 Year End Estimate	FY15 Adopted Budget
516-842	14 COs Series A - Prinicipal	0	0	0	50,000
516-843	14 COs Series A- interest	0	0	0	7,390
516-844	14 COs Series A - Fess	0	0	0	500
	16-2014 COs Series A Total	**0**	**0**	**0**	**57,890**
517-842	Gradall Capital Lease	0	0	0	19,640
517-843	Street Sweeper Capital Lease	0	0	0	38,010
517-844	Generators Capital Lease	0	0	0	85,450
	17- Capital Leases	**0**	**0**	**0**	**143,100**
***** FUND (60) TOTAL EXPENDITURES *****		**223,363**	**939,770**	**1,041,466**	**1,637,440**

§ 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.

§ 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.

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 though 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.

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).

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 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/registrar 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.

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.

Appendix G: Glossary

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.

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.

P

Property tax: property taxes are levied on both real and personal property according 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