

CITY OF EL CAMPO, TX

Fiscal Year
October 1, 2010 – September 30, 2011

Mayor

Richard Young

Mayor Pro-Tem

Anthony Collins

Council Members

- Robert Boone District 1
- Charlotte Brown District 2
- Ed Erwin District 4
- Randy Collins At Large
- Chase Nielsen At Large

Appointed Officials

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

Division Directors

- Wayne Popp Building Official
- Brad Ramsey Director of Public Works
- Courtney Sladek Director of Finance
- Jerry Lewis Utility Superintendent
- Terry Stanphill Chief of Police
- Jimmy Nielsen Fire Chief
- Jimmy George, Jr. EMS Director/Emergency Management Coordinator

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September 14, 2010

Honorable Mayor and Council:

We are pleased to present the Fiscal Year 2010-2011 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.

In developing the FY10-11 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 reevaluated the budget process and included new steps: departmental goals, performance measures and long-term planning.

Achievements in FY09-10:

The following were goals of the FY09-10 Adopted Budget: focus on government policy that is responsive to its employees and citizens, maintain a deliberate planning process, provide resources to assure public safety, implement storm drainage system, provide recreational systems and maintain existing parks, provide adequate utilities for the citizens and visitors of the City of El Campo.

The FY10 Adopted budget included increases for all positions and mandated increases in retirement contributions. In addition to the existing work programs, street improvements, the replacement of aging public safety equipment, additional water and sewer equipment were all funded.

The FY10 budget modernized the technological capacity to include online payments, credit card payments and other services, including the funding for a complete renovation of the City's website. The City completed the construction of a new animal shelter and renovation of the police station. In addition, the FY10 budget included four police units, brought on-line later in the FY to allow for deferral of new units, to continue providing quality police protection.

The FY10 budget also included an additional \$10,000 for street repair/construction. In FY10, the City upgraded parks and playground equipment, increased maintenance in parks and purchased new park equipment. The City resurfaced the tennis courts and converted courts to a basketball court in Friendship Park. Finally, the FY10 Budget included funding to continue water and sewer upgrades in the older parts of the City.

El Campo, the next five years, goals for FY10-11 and beyond:

In 2007, the City worked with the Lower Colorado River Authority on the update of the City's Comprehensive Plan. This plan has served as a guide for policy decisions relating to the physical and economic development of the community. This plan celebrates the success of the City's accomplishments and provides a clear, organized capital improvements program.

Over the next five years, the City will invest in drainage, streets, parks, water and wastewater projects throughout its capital improvements program. Listed below are goals and short and long term objectives. Also included are budget action items that address these goals and objectives.

Long range goals and objectives:

1. *Create an aesthetic and physically appealing character throughout the community.* Included in the Adopted Budget are additional funds to increase efforts for demolition of abandoned buildings.
2. *Streets and Drainage. Upgrade and improve existing street infrastructure to meet or exceed minimum standards by 2030.* The FY11 Adopted budget includes an additional \$100,000 for seal coating/overlaying as recommended by the City's Comprehensive Plan.
3. *Parks and Recreation. Maintain and expand the parks and recreation system for long-term use and enjoyment.* In FY11, the City will upgrade parks and playground equipment, increase maintenance in parks and purchase new park equipment. The total committed to new equipment in FY11 is \$15,000.
5. *Utilities. Assure quality standards for maintenance and operation of all city utilities in order to provide for the long-term needs of the citizens.* The City will continue water and sewer upgrades in the older parts of the City. The City has increased the maintenance budget for the aging utility infrastructure. Funds are also budgeted to continue to replace sewer infrastructure.

Budget Highlights

The FY2010-2011 Adopted Budget totals \$14.31 million, a \$129,320 or 0.91% increase from the FY2009-2010 Amended Budget.

Fund	FY10 Amended Budget	FY11 Adopted Budget	% Change
General Fund	\$7,206,910	\$7,308,390	1.41%
Water and Sewer Fund	\$3,085,640	\$3,111,020	0.82%
Solid Waste Fund	\$1,593,580	\$1,523,450	-4.37%
Debt Service Fund	\$379,290	\$312,210	-17.69%
EMS Fund	\$931, 840	\$1,071,510	14.98%
Health Insurance Fund	\$1,014,880	\$1,014,880	0.00%
Total	\$14,212,140	\$14,341,460	0.86%

General Fund

The General Fund expenditures are budgeted at \$7,308,390. This is a 1.41%, or \$101,480 increase from the previous fiscal year. Revenues are projected to increase this year primarily because of the increase in property values, resulting in greater ad valorem taxes.

The FY10 adopted tax rate is \$0.54435 with \$0.48909 dedicated towards maintenance and operations. The Adopted rate for FY11 is \$0.52797, \$0.47533 will be dedicated to maintenance and operations and only \$0.05264 dedicated to debt service. This decrease can be attributed to the retirement of the 1999 Certificates of Obligation. This decrease also allows more of the tax rate to support operations and maintenance without a rate increase.

Expenditures in this fund also increased. The largest increase in expenditures is repair and maintenance, which has increased 21.50% from the previous fiscal year. This category increased significantly because of increases in street maintenance.

Water and Sewer Fund

The Water and Sewer totals \$3,111,020. This is a 0.82%, or \$25,380 increase from the previous fiscal year. The Adopted budget includes water and sewer rate changes in accordance with the recently completed rate study.

Adopted **water** rate, with the base rate remaining at \$10.15 for first 3,000 gallons:

	FY09 Adopted Rate (per 1,000 after 3,000 gals)	FY10 Adopted Rate (per 1,000 after 3,000 gals)	FY11 Adopted Rate (per 1,000 after 3,000 gals)
Residents	\$1.49	\$1.91	\$2.01
Commercial	\$1.72	\$1.99	\$2.05
Schools	\$2.77	\$3.15	\$3.22

Adopted **sewer** rate, with the base rate remaining at \$12.15 for first 3,000 gallons:

	FY09 Adopted Rate (per 1,000 after 3,000 gals)	FY10 Adopted Rate (per 1,000 after 3,000 gals)	FY11 Adopted Rate (per 1,000 after 3,000 gals)
Residents	\$3.27	\$3.80	\$4.13
Commercial	\$2.91	\$3.15	\$3.21
Schools	\$3.79	\$4.10	\$4.22

Expenditures in this fund climbed primarily due to repair and maintenance (37.11%) because of work for the Olivia Street lift station (\$60,000). Personnel costs rose marginally, operational expense has dropped 10.07% because of reduced electric rates. Capital costs are projected to decrease by 11.01%.

Solid Waste

The Solid Waste Fund totals \$1,523,450, an \$69,130 or 4.33% decrease from the previous fiscal year. Revenues are projected to decrease due to the one-time transfer made during Fiscal Year 2009-2010.

Debt Service

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 City's tax rate for FY11 is \$0.54435, of which \$0.05264 is the interest and sinking portion. The interest and sinking is calculated on the annual debt requirement. As mentioned earlier, the City's debt rate decreased from the previous fiscal year due to the retirement of the 1999 Certificates of Obligation.

EMS Fund

The EMS Fund provides funding 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. Included in this fund is \$130,000 for capital equipment..

Health Insurance Fund

The City moved to self-insurance in October 2008. This move was made as a result of the escalating health insurance costs seen in recent years. Transfers are made from each of the operating funds using relevant bases (i.e., health insurance is charged monthly per full-time participating employee).

It is important to note that in FY 09, the Employee Benefits Fund began to attempt to create a reserve in the fund so that future cost increases can be moderated. The same contribution in health insurance premiums is Adopted in FY 11 as part of the effort to address continued cost increase in health insurance costs with the two-year contract that began in 2010.

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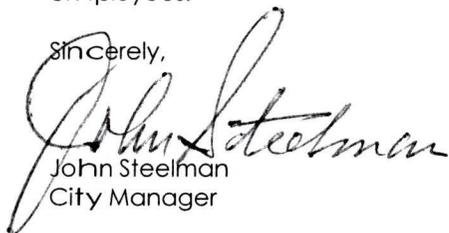
FY 11 expenditures are based on estimates of, premiums and other wellness costs. Total Adopted expenditures are \$1,014,880, again, the same as FY10. Through education and training programs, efforts are being made to reduce the claims incurred. The City will continue to monitor claims to determine what additional plan changes need to be made.

Conclusion

The operating budget totals \$14.34 million, a \$129,320 or 0.91% increase from the FY2009-2010 Amended Budget.

Finally, I want to thank the City's management staff for working so diligently these past few months to respond to our expectations. As I leave employment with the City after a 33-year tenure, I am proud to have been a part of the achievements that have taken place. These accomplishments could not have happened if not for the loyal employees that the City has been gifted with. But, just as important, has been a working relationship of Councilpersons who love and care about the past, present and future of El Campo. I urge each of you to continue to be diligent with the funds but above all take care of your employees.

Sincerely,



John Steelman
City Manager

June 4	Budget worksheets distributed to Department Heads.
July 2	Return budget requests to Finance.
July 12-16	City Manager and Finance Director meet with Department Heads.
August 4	Notice of Effective Tax Rate published.
August 6	City Manager submits proposed budget to City Council.
August 9	Budget Workshop.
August 16	Budget Special Meeting. Council takes record vote for tax increase and sets public hearing date for August 30.
August 23	Budget Workshop. Council sets second public hearing date for September 7 (if necessary)
August 30	Budget Workshop. Public hearing on tax rate increase.
September 7	Budget Workshop (if necessary). Public hearing on budget. Second public hearing on tax rate increase(if necessary).
September 13	<i>Council adopts budget and sets property tax rate.</i>
October 1	New fiscal year begins.

**CITY OF EL CAMPO
2010-2011 BUDGET
EXECUTIVE SUMMARY**

The following is a summary of key elements included in the Fiscal-Year 2010-2011 Adopted Budget for the City of El Campo. The 2011 fiscal year begins October 1, 2010 and ends September 30, 2011.

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 FY11 Adopted Budget, FY10 Amended Budget, FY10 Adopted Budget and the FY09 Adopted Budget.

FY 11 Adopted Net Budget Summary

Fund	FY09 Adopted Budget	FY10 Adopted Budget	FY10 Amended Budget	FY11 Adopted Budget
General Fund	\$7,944,260	\$7,446,310	\$7,206,910	\$7,308,390
Water and Sewer Fund	\$2,841,450	\$3,010,840	\$3,085,640	\$3,111,020
Solid Waste Fund	\$1,407,880	\$1,493,580	\$1,593,580	\$1,523,450
Debt Service Fund	\$393,550	\$304,290	\$379,290	\$312,210
EMS Fund		\$931,840	\$931,840	\$1,071,510
Health Insurance Fund		\$1,014,880	\$1,014,880	\$1,014,880
Total	\$12,587,140	\$14,201,540	\$14,212,140	\$14,341,460

Budget Basis

The budgets for the Governmental Funds (General Fund, Debt Service 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.

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 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 FY 10 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. A total of one regular position were identified and Adopted for elimination. This will provide savings of over \$31,000.

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 F* 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 FY 11 Adopted Budget. These include a summary of the City's key economic indicators and the financial Forecast.

El Campo population and economy remains stable, although some areas of the economy have slowed. This slower growth has a direct impact on the resources available to the City to provide services to the community. Indicators of growth include population increases, building activity, unemployment rate, ad valorem tax revenues, and sales tax revenues.

The City of El Campo has not experienced some of the economic downturn faced by other areas in Texas and the nation. Part of this is due to the fact that the major influence on the local economy continues to be agricultural activity.

The pace of new development has continued to slow over the last several years. Both residential and commercial developments have dropped off in recent years. Other economic indicators continue to demonstrate a stable but weakening local economy.

1. Building Permits and Development —Single-family residential construction decreased significantly. Through June 2010, 10 single-family permits were issued. For the same period of 2009, 9 single-family residential permits were issued. From October through July 2010, the City issued permits with a value of \$1.97 million. For the same period in 2009 \$1.90 million was permitted.

Commercial construction also slowed in El Campo. Through the first nine months of 2010, \$822,400 in new construction was permitted compared to \$772,734 million through the same period of 2009.

2. Unemployment Rate--Wharton County has maintained an unemployment rate of 7.5%, which is 2% below the national average of 9.5%.

3. Ad Valorem Valuations-- Ad valorem tax values appreciated 9%, total taxable assessment rose from approximately \$45 million to approximately \$539 million.

4. Sales Tax Revenues-- The sales tax is the largest single revenue source for the City's General Fund, accounting for approximately 33% of General Fund revenues. This is one reason why a fiscally conservative approach is taken to estimate future sales tax revenues. Many Texas cities have faced a reduction in sales tax revenues including El Campo. Sales tax revenues are projected to grow in FY 11 by two percent from the FY 10 year-end estimate.

5. 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.

Positions in the Adopted FY 11 Budget

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 68% of total City operating and maintenance expenditures. The Adopted budget includes 105 full time equivalent positions.

As part of the budget process this year, positions were reviewed and 1 full time position is Adopted for elimination. This position is in the General Fund.

Adopted to be eliminated.

- One (1) Assistant Aquatic Center Director. This position is not necessary for operations.

This reduction will result in savings of approximately \$31,000.

2010-2011 BUDGET BUDGET SUMMARY
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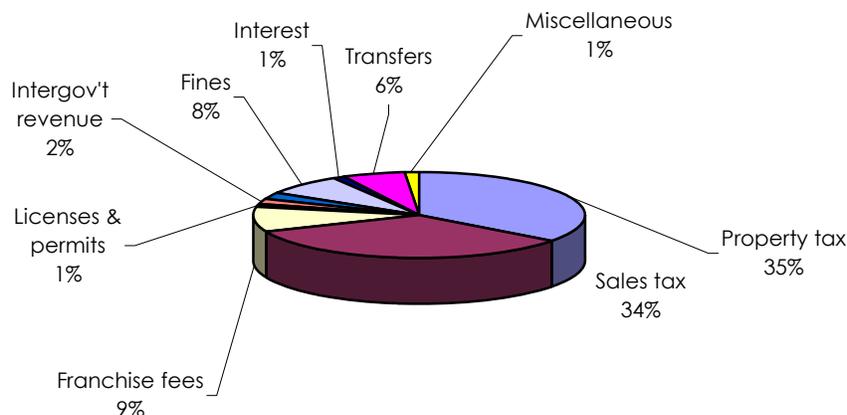
GENERAL FUND

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

Revenues

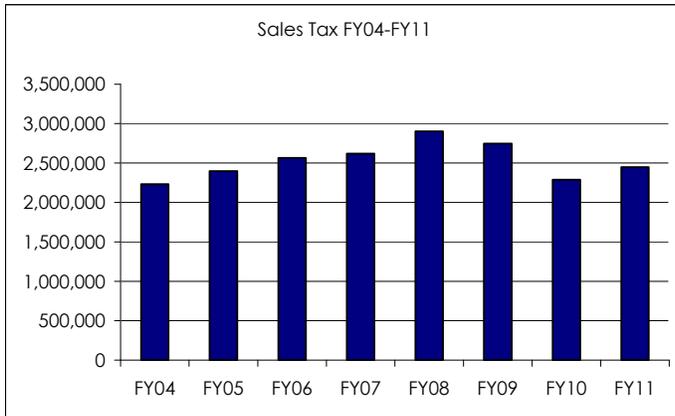
The General Fund revenues are projected at \$7,308,390. This is a 1.41%, or \$101,480 increase from the previous fiscal year. This increase can be attributed to the increase in street maintenance, cost adjustments and wage adjustments.

FY11 Adopted General Fund Revenues



Taxes

Advalorem tax, or property tax, is estimated at \$2,569,710 for FY11, which represents 5.06% or \$123,780 higher than FY10, this is due to the increase in property valuations. The senior taxes (frozen) increased from \$346,928 to \$349,350. The Adopted tax rate for the General Fund is \$.47533, which is \$.01376 or 2.81% lower than the previous fiscal year.



Sales tax is the City's second largest revenue source for the General Fund. A total of \$2,450,000 is budgeted for FY11, which is a \$50,000 or 2.04% increase from the previous fiscal year's year-end estimate. Sales tax revenue began weakening in fiscal year 2009 because of the country's current economic crisis, but 2010 saw a slight gain. This revenue source will continue to be monitored throughout the fiscal year.

Franchise fees are the General Fund's third largest revenue source, for the third year, this figure has decreased. Franchise fees are estimated to be \$691,430 for FY11. Finally, alcoholic beverage taxes also saw a slight increase for the FY11 estimate, the estimate is \$17,300, \$800 above the FY10 figure.

Licenses and Permits

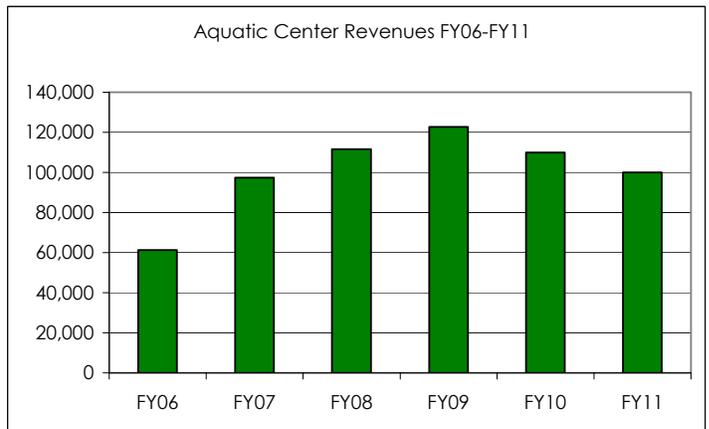
Licenses and permits are expected to remain stable in FY11. Licenses and permits are budgeted at \$64,000, which is a 0.23% or \$150 increase from the previous fiscal year.

Intergovernmental Revenue

This source of revenue comes from the El Campo Independent School District for two School Resource Officers. This revenue source remain constant from FY10.

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 decreases for the last ten years, primarily because of privatization of alarms. In the coming fiscal year, revenues are expected to be \$192,330. This is \$2,560 or 1.31% lower than FY10. This revenue source makes up 2.54% 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 \$575,000.

Interest, Transfers and Miscellaneous

The final revenue categories in the General Fund are interest, transfers and miscellaneous. Investment interest is budgeted at \$75,000 for FY11, \$30,000 lower than the previous fiscal year or a 28.57% decline.

Transfers from the Utility Fund, Solid Waste Fund and the Hotel/Motel Fund are budgeted at \$438,660, or \$157,690 lower than FY10. This decrease can be attributed to the mid-year one time transfer from the Utility Fund to the General Fund in Fiscal Year 2010.

Miscellaneous revenues only constitute \$109,260 of the General Fund revenues. Included in this category are: sale of fixed assets, building leases, culvert revenue, gas and oil revenue.

Expenditures

The General Fund expenditures are budgeted at \$7,308,390. This is a 1.41%, or \$101,480 increase from the previous fiscal year.

General Fund expenses include: general government, public safety, public works and community services.

The largest General Fund expense is public safety, with a total budget of \$2,888,970, an decrease of \$21,310 or --0.73%. Public safety consists of: Police, Communications and Fire. The expense remained stable because expenses were held and capital purchases have been deferred.

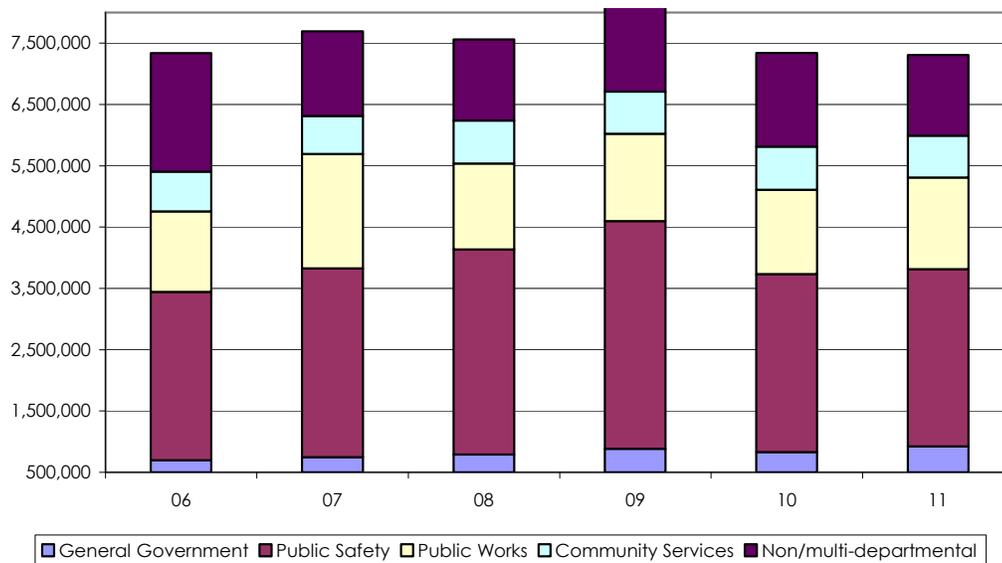
Public Works comprises the second largest category. Total expenditures budgeted for FY11 is \$1,495,580. Public Works includes: Public Works Administration, Streets and Vehicle Maintenance.

Non-departmental and multi-departmental expenses are the third largest category of the budget, totaling \$1,315,130. Included in these expenses are: health insurance (\$623,460), City Development Corporation payable (\$408,170) and the outside agency contribution (\$109,510).

The fourth largest category is General Government. For FY11, \$924,100 is budget for Administration, Finance, Municipal Court, Inspections, Fire Marshal and Emergency Management.

Finally, Community Services rounds out the General Fund. For FY11, \$684,610 is budgeted for Community Services Administration, Parks and Recreation, the Civic Center and the Aquatic Center.

General Fund Expenditures



Personnel Services

The largest categorical expense in the General Fund is personnel services. Personnel services are projected to increase 0.79% from the previous fiscal year, remaining stable.

Other Services

Other services are expenses related to contracted services including engineering, legal fees, payment to the City Development Corporation, and software support. This category is the second largest expenditure category in the General Fund. Other services are projected to increase only 1.01% from FY10, remaining stable.

Operational Expense

Operational expense is the third largest category in the General Fund and includes: insurance, communications, training and travel, electricity, natural gas, dues and subscriptions, and other maintenance costs. This category is projected to decrease 3.02% primarily because of a projected decrease in electricity rates.

Repairs and maintenance

Repairs and maintenance expenditures are budgeted 21.50% increase. This increase is due primarily to the rising cost of vehicle maintenance and street resurfacing/seal-coating.

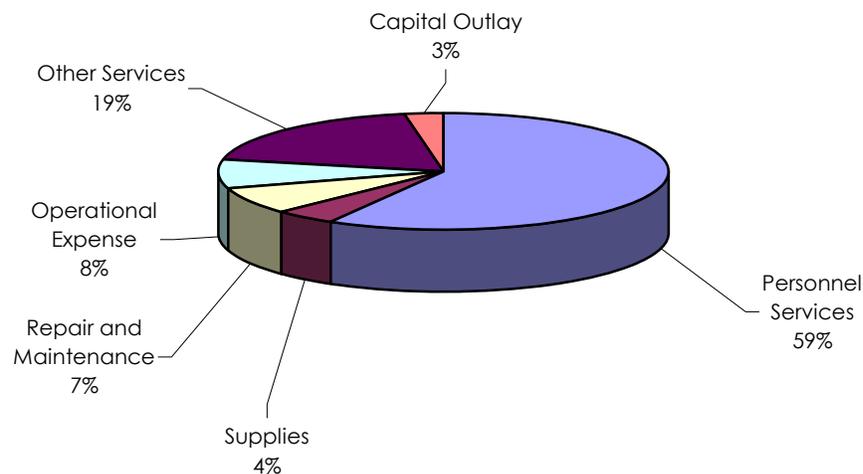
Supplies

Supplies includes office supplies, uniforms, gas and oil, minor equipment and various other supplies. This category is down less than 1% from FY10.

Capital Outlay

The smallest categorical expense for the General Fund is capital outlay for FY11. This category also experienced the largest decrease from the previous fiscal year of 9.85%. Capital purchases have been deferred in an effort to contain the ad valorem tax rate. Capital expenditures are discussed in depth in the departmental budgets section.

General Fund - Expenditure by Category

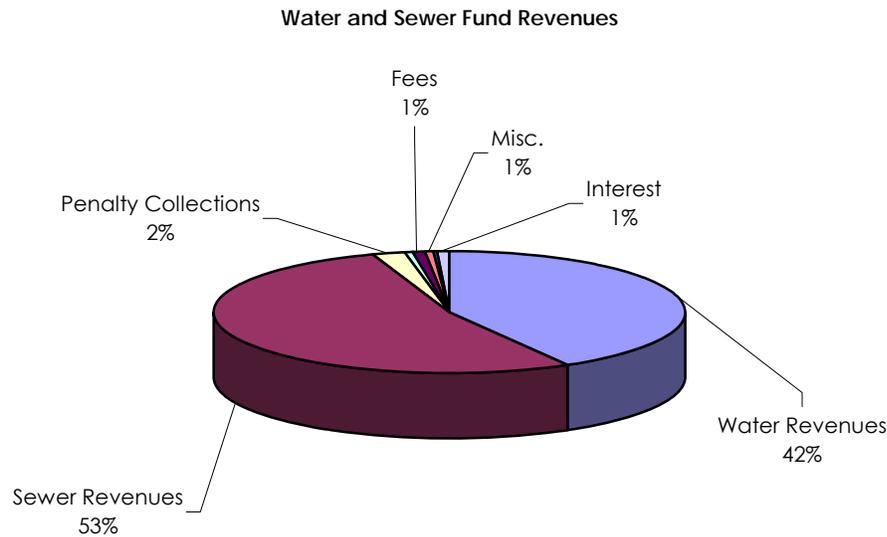


WATER AND SEWER FUND

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

The Water and Sewer revenues are projected at \$3,111,020. This is a 0.82%, or \$25,380 increase from the previous fiscal year.



Water and Sewer Revenue

Sewer revenue is the largest revenue source in this fund and is estimated at \$1,650,260 for FY11, which represents 4.83% or \$76,020 higher than FY10, this primarily due to an increase in sewer rates to support debt and additional customers from recent annexations. The Adopted sewer rate is : \$12.15 plus \$4.13 for every 1,000 gallons after 3,000 gallons for residential, which is \$0.33 or 8.68% higher than the previous fiscal year; \$12.15 plus \$3.21 for every 1,000 gallons after 3,000 gallons for non-residential, which is \$0.06 or 1.90% higher than the previous fiscal year; \$12.15 plus \$4.22 for every 1,000 gallons after 3,000 gallons for schools, which is \$0.11 or 2.68% higher than the previous fiscal year.

Water revenue is the second largest revenue source in this fund and is projected to be \$1,298,500 for FY11. This is a \$49,180 increase or 3.94% above the last fiscal year's budget. The increase is mainly attributable to the rate restructure approved by the City Council in January of 2009. The rate will increase by \$0.10 per 1,000 gallon after 3,000 gallons for residential (5.24%), \$0.06 per 1,000 gallon after 3,000 gallons for non-residential (3.02%), and \$0.07 per 1,000 gallon after 3,000 gallons for schools (2.22%).

Penalty Collections

Penalty collections remain stable in the budget. The FY11 budget includes \$70,180 for penalties, which is the same as budgeted in FY10.

Interest

Investment interest in the Water and Sewer Fund significantly decreased in recent years because of the economy. Investment interest is budgeted at \$25,000 for FY11.

Transfers

Transfers from the Solid Waste Fund are budgeted at \$13,480, the same as FY10. The Solid Waste Fund transfers is used for administrative costs in the Water and Sewer Fund, services that this fund performs on behalf of the Solid Waste Fund (i.e. billing). In FY10, there was also a \$75,000 transfer from the Debt Service Fund. This was a one-time transfer that is not included in the FY11 Adopted Budget.

Taps, Fees and Miscellaneous

Taps, fees and miscellaneous revenues only constitute \$53,600 of the Water and Sewer Fund revenues. Included in this category are: water taps, sewer taps, reinstatement fees, returned check fees and equity returns.

Expenditures

The Water and Sewer expenditures are projected at \$3,111,020. This is a 0.82%, or \$25,380 increase from the previous fiscal year.

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

The largest Water and Sewer Fund expense is multi-departmental, with a total budget of \$1,554,560, an increase of \$25,750 or 1.68%. Included in these expenses are: health insurance (\$140,080), debt payments for the Utility Fund (\$951,780) and the operational transfers (\$362,630).

Water Production and Distribution comprises the second largest division. Total expenditures budgeted for FY11 is \$658,450. Greater detail regarding expense can be found in the department summary section.

The next largest division is Wastewater Collection. The FY11 budget is \$424,550. This budget increased by \$68,970 or 19.04% from FY10. The largest expenditure in this category is personnel.

The fourth largest division is Wastewater Treatment Plant. For FY11, \$416,900 is budget for plant operations.

Finally, Administration rounds out the Water and Sewer Fund. For FY11, \$56,560 is budgeted for the administrative and billing function of this Fund.

Other Services

Other services are expenses related to contracted services including transfers, debt payments, engineering services, lab testing fees, assessment fees to the state, and miscellaneous services. This category is the largest expenditure category in the Water Sewer Fund. Other services are projected to increase 2.95% from FY10. The increase can be attributed to the increase in debt payments due to recent annexation.

Personnel Services

The second largest categorical expense in the Water and Sewer Fund is personnel services. Personnel services are projected to decrease 1.51% over the previous fiscal year.

Operational Expense

Operational expense is the third largest category in the Water and Sewer Fund and includes: insurance, communications, training and travel, electricity, natural gas, dues and subscriptions, and other maintenance costs. This category is projected to decrease by 10.07% from the previous fiscal year because of a decrease in the electric rates, particularly at the wastewater treatment plant.

Repairs and maintenance

Repairs and maintenance expenditures are budgeted 37.11% increase. This increase is primarily because of the additional work on the Olivia Lift Station.

Capital Outlay

This category also experienced the largest decrease from the previous fiscal year of -24.23%.

Supplies

The smallest categorical expense for the Water and Sewer Fund is supplies for FY11. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other supplies. This category is up 2.69% from the previous fiscal year.

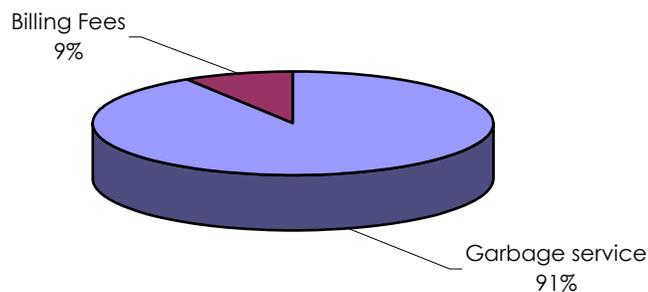
SOLID WASTE FUND

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 \$1,523,450. This is a -4.33% or \$69,130 decrease from the previous fiscal year.

Solid Waste Revenues



Garbage Service

Garbage service is estimated at \$1,388,580 for FY11, which represents a 1.98% or \$27,000 increase from FY10. This increase is attributable to the increase in customers due to recent annexations.

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. The FY11 projection is \$3,370 higher than the previous fiscal year, which is 2.56% higher and represents the increase in customers because of recent annexations.

Expenditures

The Solid Waste Fund expenditures are projected at \$1,523,450. This is a -4.33% or \$69,130 decrease from the previous fiscal year.

Solid Waste expenses include: garbage contracts and transfers.

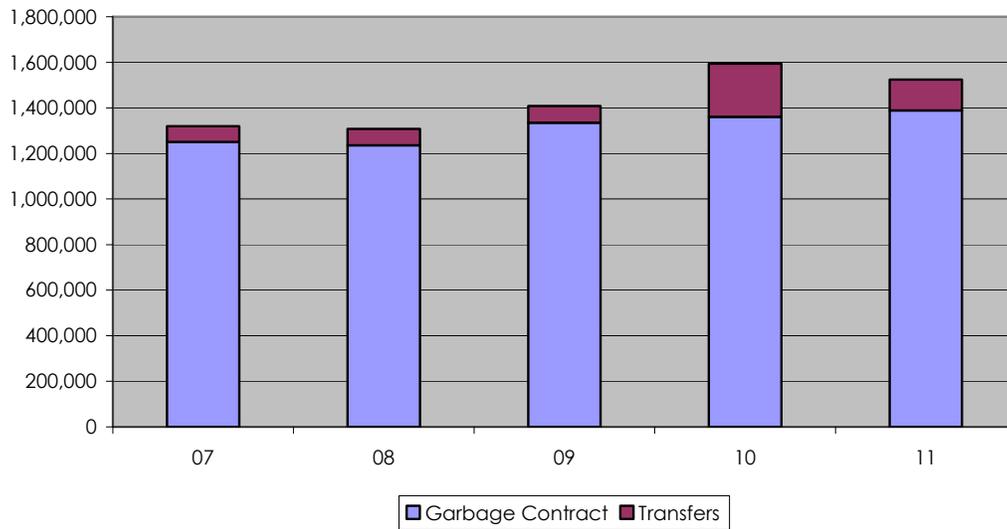
Garbage Contracts

The majority of expenditures in this fund belong to garbage contracts. The City utilizes IESI for garbage services; \$1,388,580 is budgeted for the FY11 fiscal year. This is a \$27,000 or 1.98% increase from the previous fiscal year because of the increase in customers due to recent annexations.

Transfers

The other expense in the Solid Waste Fund is transfers. The budget for FY11 includes \$134,870 for the General Fund and the Water and Sewer Fund. This transfer includes the operational support of the City.

Solid Waste Expenditures

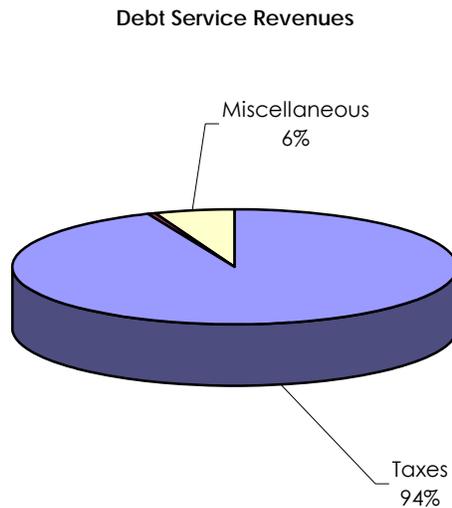


DEBT SERVICE FUND

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 City's tax rate for FY11 is \$0.55329, of which \$0.05264 is the interest and sinking portion. The interest and sinking 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

The Debt Service Fund revenues are projected at \$312,210. This is a \$7,920 or 2.60% increase from the previous fiscal year.



Taxes

Ad Valorem tax, or property tax, is estimated at \$292,580 for FY11, which represents a 4.27% or \$11,990 increase from FY10. This can mainly be attributed to the increase in taxes needed to support the additional debt from the 2007 and 2010 Certificates of Obligations.

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 FY11 is \$18,380, which is \$680 or 3.84% higher than FY10.

Interest

The final revenue source in this fund is interest. Interest is projected at \$1,250 for FY11, which is a \$4,750 or 79.17% decrease from FY10. This decrease is primarily because of the sharp decline in interest rates because of the economy and a decrease in fund balance due to transfers out.

Expenditures

The Debt Service Fund expenditures are projected at \$312,210. This is a \$7,920 or 2.60% increase from the previous fiscal year.

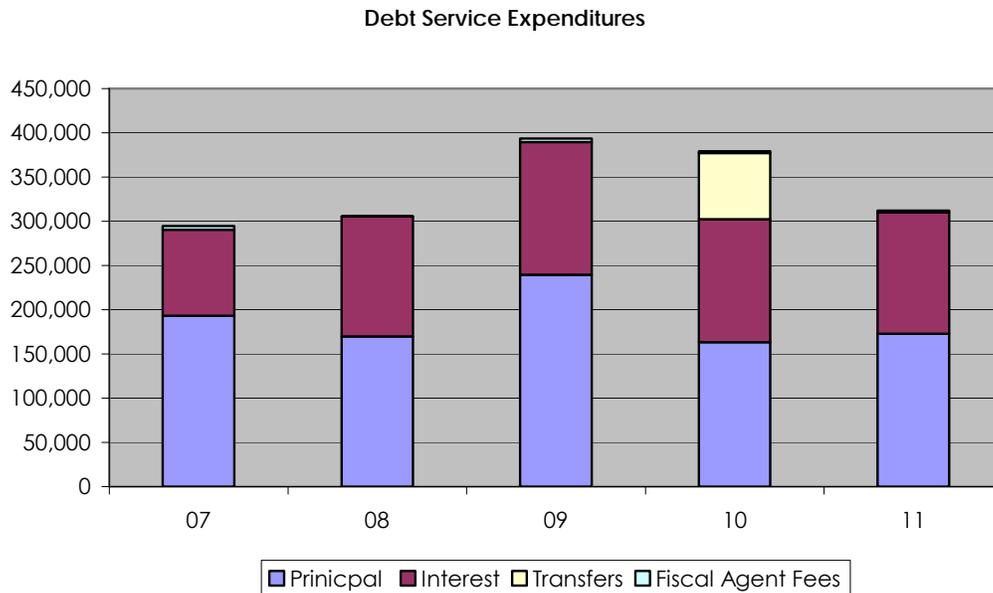
Debt Service expenses include: principal retirement, interest and fiscal charges, and fiscal agent fees.

The largest Debt Service Fund expense is principal retirement, with a total budget of \$172,870, an increase of \$9,330 or 5.71%. This increase is attributable to the additional debt payment for the 2007 and 2010 Certificates. Principal is still outstanding for the 1995 Certificates of Obligation, 1998 General

Obligation Bonds, 2004 Certificates of Obligation, 2007 Certificates of Obligation and 2010 Certificates of Obligation.

Interest payments are the second largest category in the Debt Service Fund, totaling \$137,240. Interest decreased \$1,410 or -1.01%.

Finally, fiscal agent fees are the last category in the Debt Service Fund. Fiscal agent fees are projected at \$2,100 for FY11.



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 \$1,071,510, an increase of \$139,670 or 14.98%.

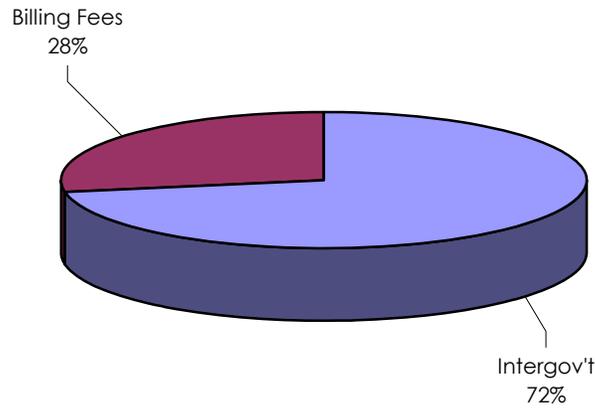
Intergovernmental Revenue

Intergovernmental revenue is estimated at \$796,510 for FY11, an increase of \$140,170 or 21.36%. 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 FY11 projection is \$275,000 and constitutes less than a third of this fund's revenues.

EMS Revenues



Expenditures

The EMS Fund expenditures are projected at \$1,071,510. 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 \$707,830 for FY11.

Supplies

The next categorical expense for the EMS Fund is supplies for FY11. Supplies includes, office supplies, uniforms, gas and oil, minor equipment and various other medical supplies.

Other Services

Other services are expenses related to collection agency fees and capital leases. The City contracts with a billing agency (collection agency) for ambulance billing, for FY11 \$24,230 is budgeted. An additional \$99,170 is budgeted for health insurance. The City also participates in a capital lease with Motorola for radio consoles; the payment for FY11 is \$7,270.

Operational Expense

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

Repairs and maintenance

The next category is repairs and maintenance expenditures are budgeted \$23,120 for janitorial services, building and grounds maintenance, vehicle maintenance and equipment maintenance.

Capital Expense

The final category is capital expenditures are budgeted \$130,000 for equipment replacement (ambulance).

HEALTH INSURANCE FUND

The City of El Campo is self-insured for health insurance.

It is important to note that in FY 09, the Employee Benefits Fund began to attempt to create a reserve in the fund so that future cost increases can be moderated. The same contribution in health insurance premiums is Adopted in FY 11 as part of the effort to address continued cost increase in health insurance costs with the two-year contract that began in 2010.

FY 11 expenditures are based on estimates of, premiums and other wellness costs. Total Adopted expenditures are \$1,014,880, again, the same as FY10. Through education and training programs, efforts are being made to reduce the claims incurred. The City will continue to monitor claims to determine what additional plan changes need to be made.

Conclusion

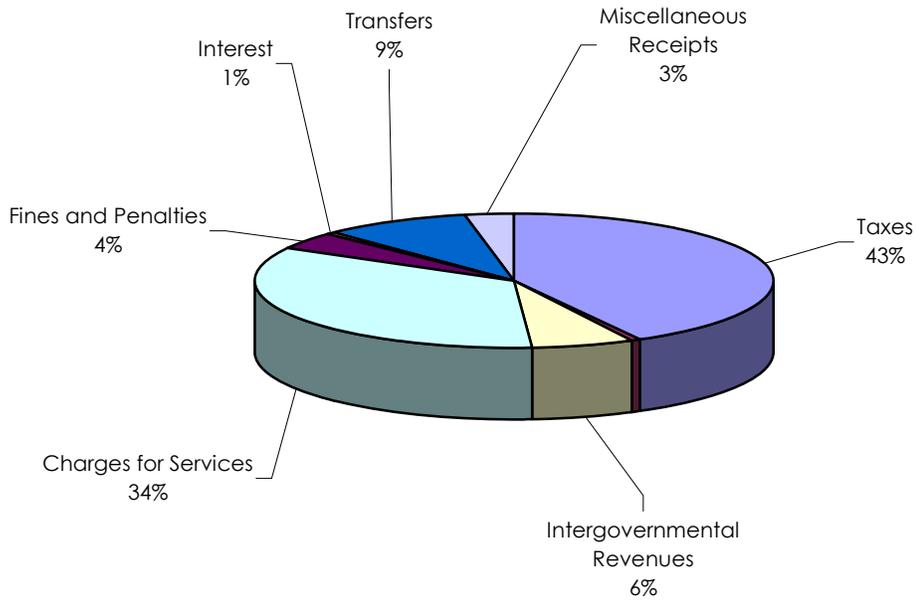
The previous discussion provides the reader with an overview of the Adopted FY 11 budget and key differences from the FY 10 budget. The following sections of the budget provide a more detailed discussion of the Adopted Budget.

FY11 Adopted Budget Summary

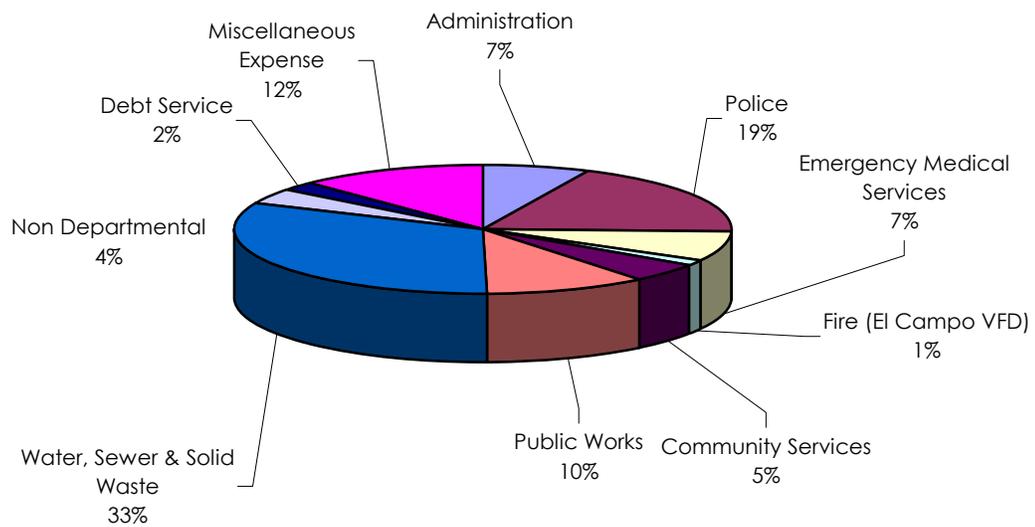
	FY 09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
REVENUES				
Taxes	6,184,479	5,735,360	5,856,562	6,021,020
Permits and Licenses	82,013	63,850	65,000	64,000
Intergovernmental Revenues	323,287	782,040	782,040	922,210
Charges for Services	4,757,975	4,761,770	4,769,880	4,911,350
Fines and Penalties	551,213	583,500	583,500	575,000
Interest	189,875	161,000	149,150	101,250
Transfers	2,825,978	1,547,260	1,547,260	1,314,850
Miscellaneous Receipts	742,584	402,360	461,779	431,780
Total Revenues	15,657,404	14,037,140	14,215,171	14,341,460
EXPENDITURES				
Administration	935,733	893,460	886,821	980,660
Police	2,632,986	2,679,410	2,684,789	2,676,040
Emergency Medical Services	863,254	931,840	939,813	1,071,510
Fire (El Campo VFD)	216,670	230,870	220,124	212,930
Community Services	689,062	724,570	692,630	684,610
Public Works	1,423,981	1,426,890	1,376,597	1,495,580
Water, Sewer & Solid Waste	4,632,086	4,622,730	4,617,384	4,577,910
Non Departmental	687,609	567,410	581,563	575,530
Debt Service	391,549	379,290	381,923	312,210
Miscellaneous Expense	3,346,677	1,755,670	2,036,149	1,754,480
Total Expenditures	15,819,607	14,212,140	14,417,793	14,341,460

FY11 Revenue and Expenditure Graphs

FY11 Adopted Revenues



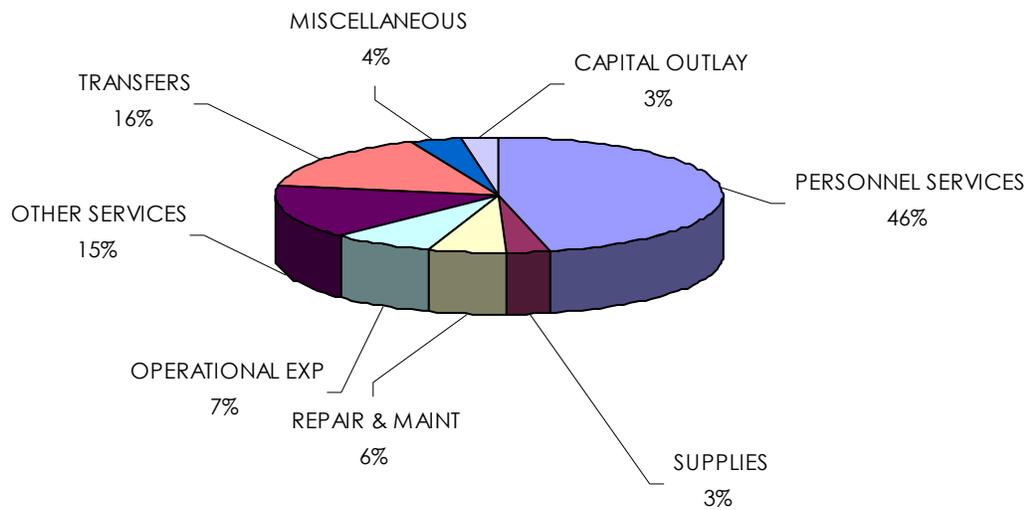
FY11 Adopted Expenditures



FY11 Adopted Summary of Expenditures by Category

	FY 09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
PERSONNEL SERVICES	\$6,454,218	\$6,620,800	\$6,685,156	\$6,643,260
SUPPLIES	434,726	428,130	412,509	431,410
REPAIR & MAINT	621,679	640,650	630,984	805,460
OPERATIONAL EXP	1,143,188	1,139,370	1,076,047	1,069,410
OTHER SERVICES	2,245,935	2,097,980	2,057,637	2,147,230
TRANSFERS	3,529,576	2,447,370	2,677,595	2,319,260
MISCELLANEOUS	1,035,046	507,730	541,268	514,150
CAPITAL OUTLAY	355,239	330,110	336,596	411,280
TOTAL	15,819,607	14,212,140	14,417,793	14,341,460

FY11 Category Expense



Estimated Ad Valorem Tax Collections

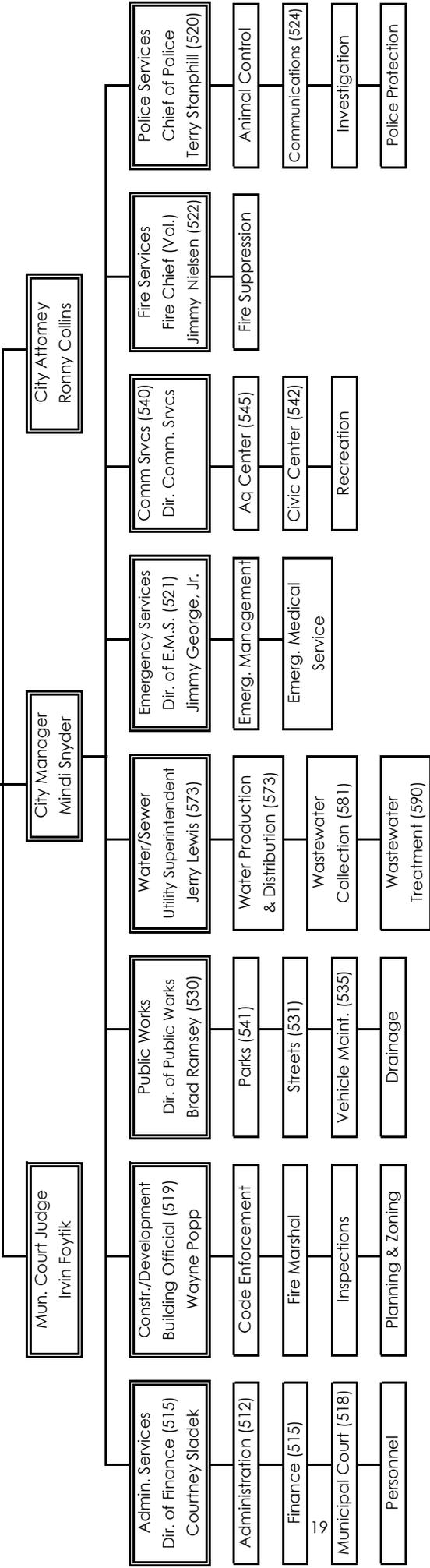
Net Assessed Value	\$464,073,341
Divided by 100	100
Rate Base	\$4,640,733
Tax Rate	0.52797
Estimated Total Tax Levy	\$2,450,168
Senior Taxes (frozen)	\$349,350
Estimated Collection Rate	98%
Adjusted Tax Collections, 2009-2010	\$2,743,528

Taxable Value and Levy Comparisons

Fiscal Year Ending	Tax Year	Total Taxable Value	Tax Rate	Total Tax Levy	Percentage Increase/ Decrease
2000-01	2000	\$265,298,949	\$0.5757	\$1,527,326	2.63%
2001-02	2001	\$282,365,010	\$0.5757	\$1,625,575	6.43%
2002-03	2002	\$285,166,722	\$0.5757	\$1,641,705	0.99%
2003-04	2003	\$286,330,356	\$0.5757	\$1,648,404	0.41%
2004-05	2004	\$315,980,969	\$0.6207	\$1,961,294	18.98%
2005-06	2005	\$348,455,734	\$0.6207	\$2,162,865	10.28%
2006-07	2006	\$392,744,033	\$0.5598	\$2,198,581	1.65%
2007-08	2007	\$420,556,716	\$0.5598	\$2,307,026	4.93%
2008-09	2008	\$417,092,973	\$0.5598	\$2,611,574	13.20%
2009-10	2009	\$424,039,969	\$0.5444	\$2,622,864	0.43%
2010-11	2010	\$464,073,341	\$0.5280	\$2,743,528	4.60%

CITIZENS OF EL CAMPO

CITY COUNCIL





General Fund – Fund Summary

	FY 09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Proposed Budget
REVENUES				
Ad valorem taxes	2,286,174	2,445,930	2,445,930	2,569,710
Sales tax	2,746,987	2,288,150	2,400,000	2,450,000
Franchise fees	717,381	702,680	712,032	691,430
Alcoholic Beverage tax	15,034	16,500	16,500	17,300
Licenses and Permits	82,013	63,850	65,000	64,000
Intergovernmental Revenue	323,287	125,700	125,700	125,700
Charges for Services	483,059	194,890	194,000	192,330
Penalties, Fines and Forfeitures	551,213	583,500	583,500	575,000
Interest	138,866	105,000	95,000	75,000
Transfers	317,046	596,350	596,350	438,660
Miscellaneous	171,876	84,360	93,395	109,260
Total Revenues	7,832,936	7,206,910	7,327,407	7,308,390
EXPENDITURES				
Multi Departmental	2,332,611	740,790	946,269	739,600
Non-Departmental	687,609	567,410	581,563	575,530
Administration	235,750	224,520	217,631	227,190
Finance	212,440	228,450	228,011	208,370
Information Technology	0	0	0	89,060
Municipal Court	129,917	139,380	139,310	143,900
Inspection	291,421	212,410	214,860	216,890
Police	2,359,212	2,373,700	2,362,109	2,320,390
Emergency Medical Services	863,254	0	0	0
Emergency Management	0	15,350	14,850	22,450
Fire	216,670	230,870	220,124	212,930
Fire Marshal	15,809	16,860	15,751	16,240
Communications	273,774	305,710	322,680	355,650
Public Works Administration	182,529	193,320	192,680	196,760
Streets	1,137,243	1,125,860	1,074,531	1,148,070
Vehicle Maintenance	104,209	107,710	109,386	150,750
Community Services	59,026	62,250	60,749	63,820
Parks & Recreation	224,420	253,570	254,439	263,870
Civic Center	121,292	102,490	114,397	102,060
Aquatic Center	284,324	306,260	271,719	254,860
Total Expenditures	9,731,510	7,206,910	7,341,059	7,308,390

Water and Sewer Fund – Fund Summary

	FY 09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
OPERATING REVENUES				
Water Revenues	1,389,704	1,249,320	1,249,320	1,298,500
Sewer Revenues	1,310,097	1,574,240	1,574,240	1,650,260
Penalty Collections	67,468	70,180	70,180	70,180
Water Taps	9,784	7,500	7,500	7,500
Sewer Taps	5,000	4,000	4,000	4,000
Reinstatement Fees	24,797	25,060	25,060	25,000
Returned Check Fees	2,160	2,100	2,100	2,100
Miscellaneous	353,169	15,040	15,040	15,000
Interest Earned	43,412	50,000	50,000	25,000
Transfer from F03	1,730,102	88,200	88,200	13,480
Total Revenues	4,935,693	3,085,640	3,085,640	3,111,020
OPERATING EXPENDITURES				
Multi Departmental	1,779,121	1,528,810	1,571,637	1,554,560
Administrative Services	50,396	56,490	56,408	56,560
Water Production & Distribution	603,795	703,070	683,010	658,450
Waste Water Collection	282,286	355,580	352,110	424,550
Waste Water Treatment	422,385	441,690	417,047	416,900
Total Expenditures	3,137,983	3,085,640	3,080,212	3,111,020

Solid Waste Fund – Fund Summary

	FY 09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
REVENUES				
Garbage Service	1,468,066	1,361,580	1,361,580	1,388,580
Billing Fee	70,962	131,500	131,500	134,870
Interest	1,481	500	650	0
Total Revenues	1,540,510	1,493,580	1,493,730	1,523,450
EXPENDITURES				
Garbage Contracts	1,467,399	1,361,580	1,361,580	1,388,580
Transfers	77,100	232,000	232,000	134,870
Total Expenditures	1,544,499	1,593,580	1,593,580	1,523,450

Debt Service Fund – Fund Summary

	FY 09 Actual	FY10 Adopted Budget	FY10 Year End Estimate	FY11 Adopted Budget
REVENUES				
Ad Valorem Taxes	418,903	282,100	282,100	292,580
Interest	5,522	4,500	3,000	1,250
Miscellaneous	3,755	17,690	17,695	18,380
Total Revenues	428,180	304,290	302,795	312,210
EXPENDITURES				
Principal Retirement	239,674	163,540	163,540	172,870
Interest	149,775	138,650	141,283	137,240
Fiscal Agent Fees	2,100	2,100	2,100	2,100
Transfers	0	75,000	75,000	0
Total Expenditures	391,549	379,290	381,923	312,210

EMS Fund – Fund Summary

	FY 09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
REVENUES				
Intergovernmental Revenue	0	656,340	656,340	796,510
Ambulance Billing	0	275,000	284,000	275,000
Interest	0	500	500	0
Total Revenues	0	931,840	940,840	1,071,510
EXPENDITURES				
Emergency Medical Services	0	931,840	939,813	1,071,510
Total Expenditures	0	931,840	939,813	1,071,510

Health Insurance Fund – Fund Summary

	FY 09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
REVENUES				
Dependent Contribution	129,927	142,420	147,939	142,420
City Contribution	778,830	862,710	862,710	862,710
COBRA	10,735	9,250	16,915	9,750
Stop Loss Reimbursement	0	0	37,195	0
Interest	594	500	0	0
Total Revenues	920,086	1,014,880	1,064,759	1,014,880
EXPENDITURES				
Premiums	261,001	325,580	1,010,700	1,012,880
Administrative Fees	60,101	69,260	0	0
Wellness	1,957	2,000	1,180	2,000
Claims	691,008	618,040	78,000	0
Total Expenditures	1,014,067	1,014,880	1,089,880	1,014,880

General Fund Multi-Departmental

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
505-111	COUNCIL SALARIES	4,225	4,200	4,200	4,200
505-150	SOCIAL SECURITY	324	320	320	320
1 PERSONNEL SERVICES		4,549	4,520	4,520	4,520
505-539	INS - VEHICLE/EQUIPMENT	4,679	2,350	2,350	3,200
505-546	ENG/SURVEYING SERVICES	0	0	0	0
505-549	INS - PROPERTY LIAB	12,866	12,870	12,870	18,170
505-550	INS - FLEET	24,256	22,060	22,060	17,570
505-552	INS - GENERAL LIAB	6,446	4,370	4,370	2,140
505-554	INS - PUBLIC OFFICIAL LIAB	6,633	6,430	6,430	5,310
505-562	UNEMPLOYMENT REIMBURSEMENT	3,841	2,000	2,064	4,000
505-587	POSTAGE	12,980	14,000	10,000	12,000
5 OPERATIONAL EXP		71,699	64,080	60,144	62,390
505-604	AUDIT	9,750	12,730	12,730	12,730
505-612	CITY ATTORNEY	15,299	15,000	15,000	15,000
505-616	MISCELLANEOUS SERVICES	19,804	15,000	20,000	15,000
505-621	LEGAL FEES - ADDITIONAL	10,675	0	0	0
6 OTHER SERVICES		55,528	42,730	47,730	42,730
505-750	EMPLOYEE INS TRANSFER	657,194	623,460	623,460	623,460
505-770	TRANSFER TO FUND 70	1,535,891	0	203,607	0
7 TRANSFERS		2,193,085	623,460	827,067	623,460
505-805	SERVICE AWARDS	1,132	1,000	400	500
505-808	CHRISTMAS EXPENSE	2,689	2,000	2,424	2,000
505-819	COUNCIL, BOARDS, COMM'S, ATTY	3,929	3,000	3,984	4,000
8 MISCELLANEOUS		7,750	6,000	6,808	6,500
05-MULTI DEPARTMENTAL TOTAL		2,332,611	740,790	946,269	739,600

General Fund Non-Departmental

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
508-112	ELECTION CLERK SALARIES	921	2,000	1,803	2,000
508-160	WORKER'S COMP	2	0	3	0
1 PERSONNEL SERVICES		923	2,000	1,806	2,000
508-522	MAINT. OF CITY BUILDINGS	26	0	0	0
508-553	INS - MUSEUM CONTENTS	3,200	3,200	3,200	3,200
508-575	TML DUES	0	1,980	1,976	1,980
508-585	PROPERTY TAX ON LEASED LAND	300	400	312	400
508-590	TCRFC DUES	1,250	1,250	1,250	1,250
5 OPERATIONAL EXP		4,776	6,830	6,738	6,830
508-614	CITY DEVELOPMENT CORP	454,999	400,240	400,240	408,170
508-625	APPRAISAL SERVICE	44,819	44,810	44,810	46,000
6 OTHER SERVICES		499,818	445,050	445,050	454,170
508-804	ELECTION EXPENSE	4,735	3,020	3,020	3,020
508-810	SUMMER YTH PROG - B&G CLUB	47,760	47,760	47,760	47,760
508-811	NORTHSIDE-OPERATIONS	18,000	18,000	18,000	18,000
508-825	SPECIAL PROMOTIONAL ACTIVITIES	0	0	825	0
508-834	LITTLE LEAGUE LIGHTING	20,000	20,000	20,000	20,000
508-840	MUSEUM CONTRIBUTION	13,750	13,750	13,750	13,750
508-850	HERITAGE CENTER	6,000	10,000	10,000	10,000
508-860	RESIDENTIAL DEVELOPMENT INCENTIVES	27,470	1,000	14,614	0
508-910	BUILDING & LAND	44,378	0	0	0
8 MISCELLANEOUS		182,093	113,530	127,969	112,530
08-NON-DEPARTMENTAL TOTAL		687,609	567,410	581,563	575,530

Administration

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
512-110	REGULAR EARNINGS	129,097	131,680	131,680	152,320
512-120	OVERTIME	2,020	1,500	1,500	1,500
512-130	RETIREMENT	16,233	17,000	17,000	18,510
512-140	LONGEVITY	1,760	1,820	1,820	400
512-150	SOCIAL SECURITY	10,294	10,900	10,900	11,800
512-160	WORKER'S COMP	266	270	270	270
512-190	CAR ALLOWANCE	7,500	7,500	7,500	0
1 PERSONNEL SERVICES		167,170	170,670	170,670	184,800
512-205	OFFICE SUPPLIES	4,370	3,260	2,000	3,260
512-215	FOOD	1,313	1,480	1,000	1,480
512-235	GAS & OIL	283	0	0	0
512-240	MINOR EQUIPMENT	1,087	670	170	670
512-245	HOUSEKEEPING SUPPLIES	1,141	1,500	750	1,500
2 SUPPLIES		8,194	6,910	3,920	6,910
512-419	JANITORIAL SERVICE	5,097	5,540	5,540	5,650
512-420	BUILDINGS & GROUNDS MAINT	2,648	3,500	3,000	3,500
512-480	COMPUTER CONSULTING & MAINT	12,992	12,200	12,200	0
512-485	EQUIPMENT MAINT	9,567	3,470	3,470	3,470
4 REPAIR & MAINT		30,304	24,710	24,210	12,620
512-502	COMMUNICATIONS	10,219	11,050	9,174	9,450
512-506	TRAINING & TRAVEL	7,004	2,460	2,000	5,000
512-514	ELECTRICITY	4,936	5,280	4,357	3,920
512-524	ADVERTISING & LEGAL NOTICES	2,454	1,490	1,400	1,490
512-526	DUES & SUBSCRIPTIONS	3,254	1,950	1,900	3,000
5 OPERATIONAL EXP		27,867	22,230	18,831	22,860
512-618	SOFTWARE SUPPORT	2,076	0	0	0
512-690	PRINTING FORMS, REPORTS	139	0	0	0
6 OTHER SERVICES		2,215	0	0	0
12-ADMINISTRATION TOTAL		235,750	224,520	217,631	227,190

Finance

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
515-110	REGULAR EARNINGS	158,764	163,880	163,474	163,890
515-130	RETIREMENT	18,535	19,890	19,844	19,920
515-140	LONGEVITY	1,650	1,890	1,890	2,130
515-150	SOCIAL SECURITY	11,405	12,680	14,168	12,700
515-160	WORKER'S COMP	305	310	300	290
1 PERSONNEL SERVICES		190,658	198,650	199,676	198,930
515-205	OFFICE SUPPLIES	3,308	3,000	2,500	3,000
515-240	MINOR EQUIPMENT	30	0	0	0
2 SUPPLIES		3,338	3,000	2,500	3,000
515-485	EQUIPMENT MAINT	13	2,670	2,000	1,670
4 REPAIR & MAINT		13	2,670	2,000	1,670
515-506	TRAINING & TRAVEL	1,382	1,800	1,000	1,800
515-524	ADVERTISING & LEGAL NOTICES	509	800	800	800
515-526	DUES & SUBSCRIPTIONS	1,189	1,030	1,030	1,030
5 OPERATIONAL EXP		3,079	3,630	2,830	3,630
515-618	SOFTWARE SUPPORT	14,360	19,360	20,005	0
515-690	PRINTING FORMS, REPORTS	991	1,140	1,000	1,140
6 OTHER SERVICES		15,351	20,500	21,005	1,140
15-FINANCE TOTAL		212,440	228,450	228,011	208,370

Information Technology

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
517-480	COMPUTER CONSULTING & MAINT.	0	0	0	22,200
4	REPAIR & MAINT	0	0	0	22,200
517-618	SOFTWARE SUPPORT	0	0	0	34,860
6	OTHER SERVICES	0	0	0	34,860
517-950	SERVERS	0	0	0	32,000
9	CAPITAL OUTLAY	0	0	0	32,000
17-INFORMATION TECHNOLOGY TOTAL		0	0	0	89,060

Municipal Court

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
518-110	REGULAR EARNINGS	103,564	108,320	108,512	110,760
518-130	RETIREMENT	12,134	13,210	13,231	13,520
518-140	LONGEVITY	1,565	1,750	1,745	1,930
518-150	SOCIAL SECURITY	7,697	8,420	9,447	8,620
518-160	WORKER'S COMP	200	210	210	190
1 PERSONNEL SERVICES		125,160	131,910	133,145	135,020
518-205	OFFICE SUPPLIES	1,749	1,500	1,000	1,500
518-240	MINOR EQUIPMENT	0	550	0	550
2 SUPPLIES		1,749	2,050	1,000	2,050
518-419	JANITORIAL SERVICE	798	770	770	790
518-420	BUILDINGS & GROUNDS MAINT	12	0	0	0
518-485	EQUIPMENT MAINT	0	900	500	150
4 REPAIR & MAINT		810	1,670	1,270	940
518-502	COMMUNICATIONS	1,042	1,130	1,299	1,340
518-506	TRAINING & TRAVEL	1,166	2,000	2,000	4,000
518-514	ELECTRICITY	191	220	315	300
518-526	DUES & SUBSCRIPTIONS	100	400	220	250
5 OPERATIONAL EXP		2,499	3,750	3,834	5,890
518-616	MISCELLANEOUS SERVICES	-302	0	61	0
6 OTHER SERVICES		-302	0	61	0
18-MUNICIPAL COURT TOTAL		129,917	139,380	139,310	143,900

Inspection

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
519-110	REGULAR EARNINGS	213,776	158,720	161,186	161,020
519-130	RETIREMENT	25,364	19,320	19,620	19,630
519-140	LONGEVITY	4,540	2,310	2,310	2,550
519-150	SOCIAL SECURITY	16,515	12,320	14,008	12,510
519-160	WORKER'S COMP	908	690	690	610
519-180	CONTRACT LABOR	0	0	50	100
1 PERSONNEL SERVICES		261,102	193,360	197,814	196,420
519-205	OFFICE SUPPLIES	1,558	2,000	1,800	2,000
519-235	GAS & OIL	1,943	1,800	1,257	1,320
2 SUPPLIES		3,501	3,800	3,057	3,320
519-481	VEHICLE & MACHINERY MAINT	2,271	1,610	1,398	1,620
4 REPAIR & MAINT		2,271	1,610	1,398	1,620
519-502	COMMUNICATIONS	2,345	2,540	1,680	1,730
519-506	TRAINING & TRAVEL	1,663	2,300	2,000	2,500
519-524	ADVERTISING & LEGAL NOTICES	240	300	300	300
519-526	DUES & SUBSCRIPTIONS	1,111	500	1,111	1,000
519-534	MOWING VACANT LOTS	3,904	5,000	4,000	5,000
519-536	DEMOLITION OF VACANT BLDGS	1,075	3,000	3,500	5,000
5 OPERATIONAL EXP		10,338	13,640	12,591	15,530
519-920	MAJOR EQUIPMENT PURCHASE	14,208	0	0	0
9 CAPITAL OUTLAY		14,208	0	0	0
19-INSPECTION TOTAL		291,421	212,410	214,860	216,890

Police

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
520-110	REGULAR EARNINGS	1,403,594	1,424,740	1,424,089	1,424,750
520-113	HOLIDAY PAY	46,976	76,010	76,010	78,340
520-114	CERTIFICATION PAY	54,300	56,400	56,400	56,400
520-120	OVERTIME	49,693	38,200	38,200	38,200
520-130	RETIREMENT	181,417	193,520	193,442	194,010
520-140	LONGEVITY	19,430	17,320	17,320	19,060
520-150	SOCIAL SECURITY	117,218	123,370	123,319	123,680
520-160	WORKER'S COMP	31,367	28,510	28,510	24,660
1 PERSONNEL SERVICES		1,903,996	1,958,070	1,957,291	1,959,100
520-205	OFFICE SUPPLIES	15,617	16,080	16,080	16,080
520-215	FOOD	4,161	3,500	3,500	3,500
520-220	UNIFORMS	19,331	18,300	20,000	21,300
520-230	ANIMAL SHELTER SUPPLIES	3,019	3,000	3,500	3,500
520-235	GAS & OIL	66,825	72,520	73,805	77,500
520-240	MINOR EQUIPMENT	26,246	17,840	20,000	10,000
520-245	HOUSEKEEPING SUPPLIES	4,871	3,500	4,000	4,000
520-270	MISCELLANEOUS SUPPLIES	6,493	11,500	10,000	10,000
520-275	DARE SUPPLIES	47	0	200	0
520-299	DRUG DOG UPKEEP & SUPPLIES	838	800	800	800
2 SUPPLIES		147,447	147,040	151,885	146,680
520-419	JANITORIAL SERVICE	7,363	6,810	6,810	6,950
520-420	BUILDINGS & GROUNDS MAINT	6,735	2,500	3,800	2,500
520-480	COMPUTER MAINTENANCE	18,895	9,680	15,000	0
520-481	VEHICLE & MACHINERY MAINT	33,386	34,180	19,880	30,000
520-485	EQUIPMENT MAINT	13,900	17,100	17,100	14,000
520-490	AUTO LEASE	7,200	7,200	1,800	0
4 REPAIR & MAINT		87,480	77,470	64,390	53,450
520-502	COMMUNICATIONS	23,303	24,740	27,509	28,330
520-506	TRAINING & TRAVEL	17,995	14,140	15,000	16,640
520-514	ELECTRICITY	37,087	39,730	35,584	32,310
520-520	NATURAL GAS	515	540	1,679	590
520-524	ADVERTISING & LEGAL NOTICES	361	700	700	700
520-526	DUES & SUBSCRIPTIONS	2,371	6,000	6,000	6,000
520-551	INS - POLICE LIAB	9,097	9,100	9,100	10,050
5 OPERATIONAL EXP		90,728	94,950	95,572	94,620

Police

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
520-616	MISCELLANEOUS SERVICES	8,651	15,400	12,000	10,000
520-618	SOFTWARE SUPPORT	13,456	12,500	15,000	0
520-624	INFORMANT INFORMATION	2,800	5,000	2,500	5,000
520-626	SUPPORT OF PRISONERS	8,276	6,000	6,200	7,000
6	OTHER SERVICES	33,183	38,900	35,700	22,000
520-850	CAPITAL LEASE PRINCIPAL	5,404	5,400	5,404	10,800
520-851	CAPITAL LEASE INTEREST	1,867	1,870	1,867	3,740
8	MISCELLANEOUS	7,271	7,270	7,271	14,540
520-935	MAJOR MACHINERY & EQUIP	0	0	0	6,000
520-940	VEHICLES	89,107	50,000	50,000	24,000
9	CAPITAL OUTLAY	89,107	50,000	50,000	30,000
20-POLICE TOTAL		2,359,212	2,373,700	2,362,109	2,320,390

Communications

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
524-110	REGULAR EARNINGS	182,129	213,270	227,217	251,130
524-113	HOLIDAY PAY	9,456	15,110	15,110	18,590
524-114	CERTIFICATION PAY	7,200	4,800	4,800	4,800
524-120	OVERTIME	29,476	20,200	20,200	20,200
524-130	RETIREMENT	26,714	30,610	32,316	35,620
524-140	LONGEVITY	1,610	1,740	1,975	2,110
524-150	SOCIAL SECURITY	16,770	19,520	20,602	22,710
524-160	WORKER'S COMP	418	460	460	490
1 PERSONNEL SERVICES		273,774	305,710	322,680	355,650
24-POLICE COMMUNICATIONS TOTAL		273,774	305,710	322,680	355,650

Fire

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
522-205	OFFICE SUPPLIES	224	600	500	600
522-215	FOOD	345	700	700	700
522-220	PROTECTIVE CLOTHING	13,127	11,920	11,920	11,920
522-235	GAS & OIL	7,663	12,810	7,679	8,060
522-240	MINOR EQUIPMENT	28,266	4,550	4,550	6,150
522-250	CHEMICALS	8,643	7,000	6,500	7,000
522-270	MISCELLANEOUS SUPPLIES	473	600	600	5,100
2 SUPPLIES		58,742	38,180	32,449	39,530
522-420	BUILDINGS & GROUNDS MAINT	1,323	2,000	2,000	2,000
522-481	VEHICLE & MACHINERY MAINT	13,576	14,800	16,134	20,260
522-482	EQUIPMENT TESTING	7,379	7,400	7,000	7,400
522-485	EQUIPMENT MAINT	5,338	5,500	5,500	5,500
522-492	MACHINERY, TOOLS	3	0	0	0
4 REPAIR & MAINT		27,620	29,700	30,634	35,160
522-502	COMMUNICATIONS	9,218	9,480	7,160	7,380
522-506	TRAINING	19,800	20,000	20,000	20,000
522-514	ELECTRICITY	7,196	7,620	6,559	5,920
522-520	NATURAL GAS	172	210	557	200
522-524	ADVERTISING & LEGAL NOTICES	0	3,750	4,000	3,750
522-526	DUES & SUBSCRIPTIONS	2,109	2,200	2,110	2,200
522-543	INS - VFD ACCIDENT	4,497	4,500	4,622	4,620
5 OPERATIONAL EXP		42,991	47,760	45,008	44,070
522-830	FIRE PREVENTION	1,328	1,700	1,856	1,700
522-835	VFD - RETIREMENT	47,500	49,000	49,000	49,000
522-837	VFD - WORKMAN'S COMP	8,172	10,000	7,299	10,000
522-850	CAPITAL LEASE PRINCIPAL	5,404	5,400	5,404	5,400
522-851	CAPITAL LEASE INTEREST	1,867	1,870	1,867	1,870
8 MISCELLANEOUS		64,271	67,970	65,426	67,970
522-920	MAJOR EQUIPMENT PURCHASE	0	11,700	11,047	6,200
522-935	MAJOR MACHINERY & EQUIPMENT	0	12,000	12,000	20,000
522-940	VEHICLES	23,045	23,560	23,560	0
9 CAPITAL OUTLAY		23,045	47,260	46,607	26,200
22-FIRE TOTAL		216,670	230,870	220,124	212,930

Fire Marshal

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
523-115	PART-TIME EARNINGS	9,360	9,360	9,360	9,360
523-130	RETIREMENT	1,083	1,120	1,120	1,120
523-150	SOCIAL SECURITY	666	720	720	720
523-160	WORKER'S COMP	0	50	50	40
1 PERSONNEL SERVICES		11,109	11,250	11,250	11,240
523-205	OFFICE SUPPLIES	160	200	200	200
523-220	UNIFORMS	97	100	100	100
523-235	GAS & OIL	1,957	2,740	1,842	1,930
523-253	SUPPLIES	111	200	200	200
2 SUPPLIES		2,325	3,240	2,342	2,430
523-481	VEHICLE & MACHINERY MAINT	1,171	620	598	1,000
4 REPAIR & MAINT		1,171	620	598	1,000
523-502	COMMUNICATIONS	508	550	361	370
523-506	TRAINING & TRAVEL	388	800	800	800
523-526	DUES & SUBSCRIPTIONS	308	400	400	400
5 OPERATIONAL EXP		1,204	1,750	1,561	1,570
523-830	FIRE PREVENTION	0	0	0	0
8 MISCELLANEOUS		0	0	0	0
23-FIRE MARSHAL TOTAL		15,809	16,860	15,751	16,240

Emergency Management

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
526-111	EMERGENCY MGMNT	0	9,820	9,820	9,820
526-130	RETIREMENT	0	1,180	1,180	1,180
526-150	SOCIAL SECURITY	0	750	750	750
1 PERSONNEL SERVICES		0	11,750	11,750	11,750
526-205	OFFICE SUPPLIES	0	100	100	100
526-215	FOOD	0	500	0	0
2 SUPPLIES		0	600	100	100
526-502	COMMUNICATIONS	0	0	0	600
526-506	TRAINING & TRAVEL	0	1,500	1,500	1,500
526-508	EMERG MGMT MISC	0	1,500	1,500	1,500
5 OPERATIONAL EXP		0	3,000	3,000	3,600
526-935	MAJOR MACHINERY AND EQUIPMENT	0	0	0	7,000
9 CAPITAL OUTLAY		0	0	0	7,000
26- EMERGENCY MANAGEMENT TOTAL		0	15,350	14,850	22,450

Public Works Administration

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
530-110	REGULAR EARNINGS	109,997	121,820	121,958	121,830
530-130	RETIREMENT	13,433	15,450	15,451	15,460
530-140	LONGEVITY	1,775	3,340	3,200	3,400
530-150	SOCIAL SECURITY	8,374	9,850	9,850	9,850
530-160	WORKER'S COMP	468	240	240	220
530-190	CAR ALLOWANCE	3,600	3,600	3,600	3,600
1 PERSONNEL SERVICES		137,647	154,300	154,299	154,360
530-205	OFFICE SUPPLIES	1,500	2,000	2,000	2,000
530-215	FOOD	1,358	1,000	1,000	1,000
530-235	GAS & OIL	631	860	619	650
530-240	MINOR EQUIPMENT PURCHASE	334	500	500	500
530-245	HOUSEKEEPING SUPPLIES	2,076	1,800	1,800	1,800
2 SUPPLIES		5,899	6,160	5,919	5,950
530-420	BUILDINGS & GROUNDS MAINT	4,799	4,500	4,500	7,750
530-481	VEHICLE & MACHINERY MAINT	2,569	2,350	2,661	2,550
530-485	EQUIPMENT MAINT	450	0	0	0
4 REPAIR & MAINT		7,818	6,850	7,161	10,300
530-502	COMMUNICATIONS	3,213	3,330	4,256	4,380
530-506	TRAINING & TRAVEL	1,949	1,000	1,000	1,000
530-514	ELECTRICITY	16,740	17,520	15,323	13,800
530-520	NATURAL GAS	1,277	1,300	1,172	1,470
530-552	UNDERGROUND STORAGE TANK INS	2,199	2,160	3,350	5,500
5 OPERATIONAL EXP		25,378	25,310	25,101	26,150
530-616	MISCELLANEOUS SERVICES	489	700	200	0
530-646	ENG/SURVEYING SERVICES	5,298	0	0	0
6 OTHER SERVICES		5,787	700	200	0
30 PUBLIC WORKS ADMIN TOTAL		182,529	193,320	192,680	196,760

Streets

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
531-110	REGULAR EARNINGS	417,922	446,570	441,869	413,240
531-114	CERTIFICATION PAY	2,600	2,600	2,600	2,600
531-120	OVERTIME	2,366	2,730	2,730	2,730
531-130	RETIREMENT	50,129	55,650	55,047	51,540
531-140	LONGEVITY	11,275	11,880	11,530	10,920
531-150	SOCIAL SECURITY	31,624	35,480	35,093	32,860
531-160	WORKER'S COMP	20,497	19,950	19,950	15,700
1 PERSONNEL SERVICES		536,413	574,860	568,819	529,590
531-205	OFFICE SUPPLIES	377	200	150	200
531-220	UNIFORMS	2,116	2,900	3,338	3,300
531-235	GAS & OIL	34,163	37,640	36,801	38,640
531-240	MINOR EQUIPMENT PURCHASE	443	900	900	900
531-245	HOUSEKEEPING SUPPLIES	1,519	900	700	900
531-252	WEED CONTROL	4,279	31,000	6,000	25,000
531-265	SIGNAGE	9,658	8,000	8,000	8,000
2 SUPPLIES		52,554	81,540	55,889	76,940
531-420	BUILDINGS & GROUNDS MAINT	43	0	0	0
531-440	STREET REPAIR/CONSTRUCTION	44,076	50,000	50,000	56,000
531-442	SIDEWALKS	1,077	1,000	1,000	1,000
531-445	STREET RESURF-SEAL COAT	99,254	100,000	100,000	200,000
531-446	DRAINAGE	11,529	10,000	10,000	10,000
531-481	VEHICLE & MACHINERY MAINT	40,433	40,000	39,654	37,860
4 REPAIR & MAINT		196,412	201,000	200,654	304,860
531-502	COMMUNICATIONS	270	440	0	0
531-506	TRAINING & TRAVEL	49	200	150	200
531-514	STREET LIGHT ELECTRICITY	138,541	142,070	124,303	140,000
531-515	STREET LIGHT INSTALLATION	1,143	2,000	500	2,000
531-519	CULVERT INSTALLATION	290	2,000	2,000	2,000
531-524	ADVERTISING & LEGAL NOTICES	175	100	0	100
531-552	UNDERGROUND STORAGE TANK INS	3,724	0	0	0
5 OPERATIONAL EXP		144,191	146,810	126,953	144,300
531-616	MISCELLANEOUS SERVICES	2,110	2,000	1,000	2,000
531-646	ENG/SURVEYING SERVICES	2,598	0	0	0
531-647	CONTRACT SPRAYING	25,270	0	0	0
6 OTHER SERVICES		29,977	2,000	1,000	2,000

Streets

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
531-832	CHRISTMAS DECORATIONS	75	300	1,866	300
8	MISCELLANEOUS	75	300	1,866	300
531-920	MAJOR EQUIPMENT PURCHASE	38,754	0	0	0
531-921	CAPITAL LEASES	119,346	119,350	119,350	90,080
531-940	VEHICLES	19,522	0	0	0
9	CAPITAL OUTLAY	177,622	119,350	119,350	90,080
31	PW-STREETS TOTAL	1,137,243	1,125,860	1,074,531	1,148,070

Vehicle and Facilities Maintenance

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
535-110	REGULAR EARNINGS	73,398	75,670	76,051	105,770
535-120	OVERTIME	1,751	1,090	1,090	1,090
535-130	RETIREMENT	8,856	9,400	9,449	13,300
535-140	LONGEVITY	1,480	1,600	1,600	2,960
535-150	SOCIAL SECURITY	5,181	5,990	6,024	8,480
535-160	WORKER'S COMP	1,386	1,350	1,350	2,540
1 PERSONNEL SERVICES		92,051	95,100	95,564	134,140
535-205	OFFICE SUPPLIES	79	200	200	200
535-220	UNIFORMS	346	450	505	450
535-235	GAS & OIL	1,074	1,660	1,000	1,660
535-240	MINOR EQUIPMENT PURCHASE	3,411	3,000	3,000	3,000
535-245	HOUSEKEEPING SUPPLIES	41	200	200	200
535-251	INSECT CONTROL	6,262	6,000	8,000	10,000
2 SUPPLIES		11,214	11,510	12,905	15,510
535-481	VEHICLE & MACHINERY MAINT	615	800	767	800
4 REPAIR & MAINT		615	800	767	800
535-506	TRAINING & TRAVEL	329	300	150	300
5 OPERATIONAL EXP		329	300	150	300
35 PW-VEHICLE AND FACILITIES MAINT TOTAL		104,209	107,710	109,386	150,750

Community Services Administration

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
540-110	REGULAR EARNINGS	47,408	48,660	41,250	50,120
540-130	RETIREMENT	5,502	5,860	4,987	6,040
540-140	LONGEVITY	105	170	310	20
540-150	SOCIAL SECURITY	3,696	3,740	3,227	3,850
540-160	WORKER'S COMP	92	90	71	80
1 PERSONNEL SERVICES		56,804	58,520	49,845	60,110
540-205	OFFICE SUPPLIES	0	400	100	250
540-215	FOOD	144	400	50	400
540-235	GAS & OIL	1,008	1,530	1000	1,530
540-240	MINOR EQUIPMENT PURCHASE	264	0	0	0
540-270	MISCELLANEOUS SUPPLIES	299	-10	161	0
2 SUPPLIES		1,715	2,320	1,311	2,180
540-481	VEHICLE & MACHINERY MAINT.	33	400	640	900
4 REPAIR & MAINT		33	400	640	900
540-502	COMMUNICATIONS	412	410	224	230
540-506	TRAINING & TRAVEL	62	0	0	0
540-524	ADVERTISING & LEGAL NOTICES	0	400	56	400
540-526	DUES & SUBSCRIPTIONS	0	200	0	0
5 OPERATIONAL EXP		474	1,010	280	630
40 COMMUNITY SERVICES TOTAL		59,026	62,250	52,076	63,820

Parks and Recreation

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
541-110	REGULAR EARNINGS	130,108	141,530	142,212	141,530
541-120	OVERTIME	6,135	5,000	5,000	5,000
541-130	RETIREMENT	16,256	18,170	18,253	18,190
541-140	LONGEVITY	4,730	4,910	4,900	5,090
541-150	SOCIAL SECURITY	10,347	11,590	11,637	11,600
541-160	WORKER'S COMP	2,617	2,630	2,630	2,430
1 PERSONNEL SERVICES		170,194	183,830	184,632	183,840
541-205	OFFICE SUPPLIES	0	50	50	50
541-220	UNIFORMS	923	1,120	1,046	1,120
541-235	GAS & OIL	4,622	6,420	6,126	6,430
541-240	MINOR EQUIPMENT	405	300	300	300
541-245	HOUSEKEEPING SUPPLIES	2,327	1,800	1,800	1,800
541-251	INSECT CONTROL	399	500	1,000	500
541-252	WEED CONTROL	647	0	0	0
2 SUPPLIES		9,324	10,190	10,322	10,200
541-420	BUILDINGS & GROUNDS MAINT	12,662	16,250	16,000	26,250
541-481	VEHICLE & MACHINERY MAINT	2,107	1,800	3,175	2,900
4 REPAIR & MAINT		14,770	18,050	19,175	29,150
541-514	ELECTRICITY	17,138	16,500	17,310	15,680
541-524	ADVERTISING & LEGAL NOTICES	63	0	0	0
541-530	RECREATIONAL IMPROVEMENTS	12,932	25,000	23,000	15,000
5 OPERATIONAL EXP		30,133	41,500	40,310	30,680
541-920	MAJOR EQUIPMENT PURCHASE	0	0	0	10,000
9 CAPITAL OUTLAY		0	0	0	10,000
41 PARKS & RECREATION TOTAL		224,420	253,570	254,439	263,870

Civic Center

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
542-240	MINOR EQUIPMENT PURCHASE	481	0	1,101	0
542-245	HOUSEKEEPING SUPPLIES	0	0	100	0
2	SUPPLIES	481	0	1,201	0
542-412	FURNITURE & FIXTURES - MAINT	5,382	10,000	10,000	0
542-420	BUILDINGS & GROUNDS MAINT	13,316	4,000	4,000	6,000
542-421	CONTRACT LABOR - MAINT	52,902	52,190	52,190	53,960
4	REPAIR & MAINT	71,599	66,190	66,190	59,960
542-502	COMMUNICATIONS	2,195	500	413	430
542-514	ELECTRICITY	46,253	34,910	45,931	40,860
542-520	NATURAL GAS	508	660	432	580
5	OPERATIONAL EXP	48,956	36,070	46,776	41,870
542-690	PRINTING FORMS, REPORTS	230	230	230	230
6	OTHER SERVICES	230	230	230	230
542-825	SPECIAL PROMOTIONAL ACTIVITIES	26	0	0	0
8	MISCELLANEOUS	26	0	0	0
42	CIVIC CENTER TOTAL	121,292	102,490	114,397	102,060

Aquatic Center

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
545-110	REGULAR EARNINGS	35,534	62,480	50,727	34,940
545-115	PART-TIME EARNINGS	103,613	96,000	96,000	95,000
545-120	OVERTIME	3,073	2,500	2,500	2,500
545-130	RETIREMENT	4,129	7,810	6,403	4,520
545-140	LONGEVITY	65	130	135	190
545-150	SOCIAL SECURITY	10,463	12,320	11,426	10,220
545-160	WORKER'S COMP	1,904	2,820	2,820	2,160
545-180	CONTRACT LABOR	0	0	240	1,000
1 PERSONNEL SERVICES		158,780	184,060	170,252	150,530
545-205	OFFICE SUPPLIES	1,326	1,000	475	500
545-210	CONCESSIONS	0	3,500	2,950	3,000
545-215	FOOD	2,950	0	515	500
545-220	UNIFORMS	2,071	500	600	250
545-240	MINOR EQUIPMENT	12,610	550	615	550
545-245	HOUSEKEEPING SUPPLIES	2,161	1,000	925	1,000
545-250	CHEMICALS	8,492	5,000	5,462	5,000
2 SUPPLIES		29,610	11,550	11,542	10,800
545-420	BUILDINGS & GROUND MAINT	5,915	16,500	16,500	10,000
4 REPAIR & MAINT		5,915	16,500	16,500	10,000
545-502	COMMUNICATIONS	1,698	1,820	1,504	1,550
545-506	TRAINING & TRAVEL	989	1,500	1,200	1,500
545-514	ELECTRICITY	41,365	40,450	37,796	34,030
545-520	NATURAL GAS	39,524	48,380	30,925	45,450
545-524	ADVERTISING	1,784	2,000	2,000	1,000
545-526	DUES & SUBSCRIPTIONS	0	0	0	0
545-550	MISC. OPERATIONAL	4,659	0	0	0
5 OPERATIONAL EXP		90,019	94,150	73,425	83,530
45 AQUATIC CENTER TOTAL		284,324	306,260	271,719	254,860



Utility Fund Multi-Departmental

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
505-111	COUNCIL SALARIES	4,225	4,200	2,900	4,200
505-150	SOCIAL SECURITY	323	320	222	320
1 PERSONNEL SERVICES		4,548	4,520	3,122	4,520
505-539	INS - VEHICLE/EQUIPMENT	800	800	800	800
505-549	INS - PROPERTY LIAB	12,443	13,000	13,000	13,000
505-550	INS - FLEET	7,200	7,200	7,200	7,200
505-552	INS - GENERAL LIAB	5,000	7,920	7,920	7,920
505-554	INS - PUBLIC OFFICIALS INS	4,500	4,500	4,500	4,500
505-587	POSTAGE	17,773	18,410	18,410	18,410
505-590	PIPELINE LEASE PAYMENTS	1,391	1,400	1,400	1,400
5 OPERATIONAL EXP		49,107	53,230	53,230	53,230
505-604	AUDIT	14,150	12,220	12,220	12,220
505-612	CITY ATTORNEY	14,474	15,000	15,000	15,000
505-616	MISCELLANEOUS SERVICES	18,333	25,000	25,000	15,000
6 OTHER SERVICES		46,957	52,220	52,220	42,220
505-701	95 DEBT X-FER	0	44,220	44,220	82,680
505-703	FRANCHISE TAX X-FER	104,650	109,880	109,880	112,630
505-704	OPERATION SUPPORT X-FER	231,000	317,550	317,550	250,000
505-705	98 DEBT X-FER	0	258,230	258,230	260,970
505-709	04 DEBT X-FER	0	143,940	143,940	144,910
505-710	JCI/BANK OF AMERICA	0	163,440	163,440	163,440
505-711	08 DEBT X-FER	0	240,400	240,400	235,900
505-713	WATER CDBG EXPENSE #33	156,952	0	0	0
505-714	2009 BOND FUNDS EXPENSE #90	40,195	0	0	0
505-715	10 DEBT X-FER	0	0	26,618	63,880
505-717	DEPRECIATION EXPENSE	602,496	0	0	0
505-720	AMORTIZATION EXP	2,208	0	0	0
505-750	EMPLOYEE INS X-FER	121,890	140,080	140,080	140,080
7 TRANSFERS		1,259,391	1,417,740	1,444,358	1,454,490
505-805	SERVICE AWARDS	0	100	0	100
505-850	BAD DEBT EXPENSE	11,165	0	0	0
505-855	INTEREST EXPENSE	349,361	0	0	0
505-860	RES. DEV. INCENTIVES	14,213	1,000	17,734	0
8 MISCELLANEOUS		374,740	1,100	17,734	100
505-910	BUILDING AND LAND	44,378	0	973	0
9 CAPITAL OUTLAY		44,378	0	973	0
05 MULTI-DEPARTMENTAL TOTAL		1,779,121	1,528,810	1,571,637	1,554,560

Water and Sewer Administration

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
510-110	REGULAR EARNINGS	29,181	31,210	31,271	31,210
510-130	RETIREMENT	3,525	3,820	3,824	3,820
510-140	LONGEVITY	535	600	595	660
510-150	SOCIAL SECURITY	2,182	2,430	2,438	2,440
510-160	WORKER'S COMP	58	60	60	60
1 PERSONNEL SERVICES		35,481	38,120	38,188	38,190
510-205	OFFICE SUPPLIES	1,383	1,000	1,250	1,000
510-240	MINOR EQUIPMENT	276	250	0	250
2 SUPPLIES		1,659	1,250	1,250	1,250
510-485	EQUIPMENT MAINT	0	500	500	500
4 REPAIR & MAINT		0	500	500	500
510-506	TRAINING & TRAVEL	127	250	200	250
510-524	ADVERTISING & LEGAL NOTICES	0	100	0	100
5 OPERATIONAL EXP		127	350	200	350
510-616	MISCELLANEOUS SERVICES	9,194	12,310	12,310	12,310
510-618	SOFTWARE SUPPORT	3,935	3,960	3,960	3,960
6 OTHER SERVICES		13,129	16,270	16,270	16,270
10 W & S ADMINISTRATION TOTAL		50,396	56,490	56,408	56,560

Water Production and Distribution

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
573-110	REGULAR EARNINGS	192,170	202,900	200,436	199,820
573-114	CERTIFICATION PAY	7,800	7,200	7,200	7,200
573-120	OVERTIME	26,681	20,740	20,740	20,740
573-130	RETIREMENT	27,210	28,390	27,985	27,220
573-140	LONGEVITY	7,120	5,730	4,835	5,350
573-150	SOCIAL SECURITY	17,599	18,100	17,841	17,350
573-160	WORKER'S COMP	6,029	4,140	4,140	3,570
1 PERSONNEL SERVICES		284,610	287,200	283,177	281,250
573-205	OFFICE SUPPLIES	81	50	50	50
573-215	FOOD	258	1,300	1,300	1,300
573-220	UNIFORMS	1,244	1,400	14,000	1,400
573-235	GAS & OIL	8,435	11,950	11,063	12,040
573-240	MINOR EQUIPMENT	1,445	500	577	500
573-245	HOUSEKEEPING SUPPLIES	871	800	800	800
2 SUPPLIES		12,334	16,000	27,790	16,090
573-410	METERS	0	10,000	10,000	10,000
573-420	BUILDINGS & GROUNDS MAINT	2,107	2,000	2,000	5,250
573-470	WATER STORAGE FACILITIES	8,298	15,000	14,000	15,000
573-471	WATER MAINS & ACCESSORIES	62,281	60,000	60,000	60,000
573-472	WATER WELLS & PUMPS	12,707	15,000	15,000	15,000
573-481	VEHICLE & MACHINERY MAINT	5,638	6,460	6,460	6,830
4 REPAIR & MAINT		91,031	108,460	107,460	112,080
573-502	COMMUNICATIONS	3,141	3,410	2,909	3,000
573-506	TRAINING & TRAVEL	1,304	1,000	1,641	2,500
573-514	ELECTRICITY	193,963	175,540	167,990	150,110
573-520	NATURAL GAS	191	260	205	220
573-524	ADVERTISING AND LEGAL NOTICE	56	0	0	0
573-526	DUES & SUBSCRIPTIONS	370	300	300	300
5 OPERATIONAL EXP		199,025	180,510	173,045	156,130
573-616	MISCELLANEOUS SERVICES	0	1,400	1,439	1,400
573-620	JCI FEES	5,856	0	0	0
573-646	ENG/SURVEYING SERVICES	2,240	22,000	6,139	16,500
573-680	WQ ASSESSMENT FEES TO STATE	2,607	10,000	6,460	10,000
573-685	LAB FEES	6,092	5,000	5,000	5,000
6 OTHER SERVICES		16,795	38,400	19,038	32,900
573-920	MAJOR EQUIPMENT PURCHASE	0	22,500	22,500	0
573-925	MAIN REPLACEMENT	0	50,000	50,000	50,000
573-940	VEHICLES	0	0	0	10,000
9 CAPITAL OUTLAY		0	72,500	72,500	60,000
73 WATER PROD & DIST		603,795	703,070	683,010	658,450

Wastewater Collection

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
581-110	REGULAR EARNINGS	156,843	169,700	167,227	166,620
581-114	CERTIFICATION PAY	4,680	4,680	4,680	4,680
581-120	OVERTIME	19,848	20,740	20,740	20,740
581-130	RETIREMENT	21,522	24,010	23,631	23,770
581-140	LONGEVITY	5,120	4,930	4,275	4,490
581-150	SOCIAL SECURITY	13,767	15,300	15,065	15,150
581-160	WORKER'S COMP	2,583	3,480	3,480	3,000
1 PERSONNEL SERVICES		224,363	242,840	239,097	238,450
581-205	OFFICE SUPPLIES	184	450	45	450
581-215	FOOD	250	300	250	300
581-220	UNIFORMS	1,082	1,400	1,400	1,400
581-235	GAS & OIL	8,435	11,950	11,408	11,960
581-240	MINOR EQUIPMENT	1,348	500	509	500
581-245	HOUSEKEEPING SUPPLIES	638	800	800	800
2 SUPPLIES		11,937	15,400	14,412	15,410
581-420	BUILDINGS & GROUNDS MAINT	34	0	0	0
581-425	LIFT STATION MAINTENANCE	0	0	0	60,000
581-478	SEWER MAINS	14,243	18,000	18,000	18,000
581-479	SEWER PUMPS	1,178	4,500	4,500	4,500
581-481	VEHICLE & MACHINERY MAINT	6,479	6,610	7,630	7,330
4 REPAIR & MAINT		21,934	29,110	30,130	89,830
581-502	COMMUNICATIONS	982	970	868	890
581-506	TRAINING & TRAVEL	1,318	1,000	1,387	2,500
581-514	ELECTRICITY	12,279	11,660	12,411	11,370
581-526	DUES & SUBSCRIPTIONS	200	200	200	200
5 OPERATIONAL EXP		14,779	13,830	14,866	14,960
581-616	MISCELLANEOUS SERVICES	257	1,400	1,439	1,400
581-620	LEAK STUDY	0	0	0	15,000
581-646	ENG/SURVEYING SERVICES	2,136	12,000	5,000	23,500
6 OTHER SERVICES		2,393	13,400	6,439	39,900
581-920	MAJOR EQUIPMENT PURCHASE	0	31,000	31,666	6,000
581-925	MAIN REPLACEMENT	6,879	10,000	15,500	10,000
581-940	VEHICLES	0	0	0	10,000
9 CAPITAL OUTLAY		6,879	41,000	47,166	26,000
81 WASTE WATER COLLECTION TOTAL		282,286	355,580	352,110	424,550

Wastewater Treatment Plant

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
590-110	REGULAR EARNINGS	56,759	58,690	60,996	58,690
590-114	CERTIFICATION PAY	4,680	4,680	4,680	4,680
590-120	OVERTIME	5,556	6,550	6,550	6,550
590-130	RETIREMENT	8,025	8,510	8,809	8,520
590-140	LONGEVITY	870	990	1,185	1,350
590-150	SOCIAL SECURITY	5,042	5,420	5,616	5,430
590-160	WORKER'S COMP	1,113	990	990	920
1 PERSONNEL SERVICES		82,045	85,830	88,826	86,140
590-205	OFFICE SUPPLIES	405	300	300	300
590-215	FOOD	31	100	100	100
590-220	UNIFORMS	9	0	0	0
590-235	GAS & OIL	2,164	3,430	1,624	1,710
590-240	MINOR EQUIPMENT	177	200	200	200
590-245	HOUSEKEEPING SUPPLIES	82	300	300	300
590-252	OPERATING SUPPLIES	22,706	22,770	26,000	26,000
2 SUPPLIES		25,574	27,100	28,524	28,610
590-420	BUILDINGS & GROUNDS MAINT	4,566	5,000	4,000	5,000
590-477	WASTEWATER TREATMENT FACILITY	22,838	20,000	20,000	20,000
590-481	VEHICLE & MACHINERY MAINT	224	300	199	300
590-485	EQUIPMENT MAINT	10,338	10,000	10,000	10,000
4 REPAIR & MAINT		37,967	35,300	34,199	35,300
590-502	COMMUNICATIONS	230	280	221	250
590-506	TRAINING & TRAVEL	287	200	263	500
590-514	ELECTRICITY	203,711	207,280	185,573	170,000
590-524	ADVERTISING AND LEGAL NOTICES	56	0	327	0
590-526	DUES & SUBSCRIPTIONS	40	100	0	100
590-576	SLUDGE REMOVAL	46,144	39,600	50,000	50,000
5 OPERATIONAL EXP		250,469	247,460	236,384	220,850
590-680	WQ ASSESSMENT FEES TO STATE	12,720	30,000	13,114	30,000
590-682	LAB TESTING FEES	13,611	16,000	16,000	16,000
6 OTHER SERVICES		26,331	46,000	29,114	46,000
WASTE WATER TREATMENT		422,385	441,690	417,047	416,900



EMS FUND
Emergency Medical Services

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
521-110	REGULAR EARNINGS	412,592	414,930	414,930	413,620
521-111	EMERGENCY MGMNT	9,492	0	0	0
521-113	HOLIDAY PAY	16,561	18,510	18,510	18,510
521-114	TRAINING PAY	1,560	3,560	3,560	3,560
521-115	PART-TIME EARNINGS	48,678	65,000	65,000	65,000
521-120	OVERTIME	99,566	79,670	79,670	79,670
521-130	RETIREMENT	63,169	62,860	62,860	64,100
521-140	LONGEVITY	7,535	7,160	7,165	7,670
521-150	SOCIAL SECURITY	43,801	43,520	43,520	44,300
521-160	WORKER'S COMP	15,820	13,640	13,640	11,400
1 PERSONNEL SERVICES		718,774	708,850	708,855	707,830
521-205	OFFICE SUPPLIES	1,333	1,000	1,000	1,000
521-215	FOOD	1,280	1,000	1,000	1,000
521-220	UNIFORMS	3,572	2,300	2,300	2,300
521-235	GAS & OIL	11,839	15,160	16,491	17,320
521-240	MINOR EQUIPMENT	7,584	2,130	1,500	2,130
521-245	HOUSEKEEPING SUPPLIES	1,052	700	900	700
521-253	AMBULANCE MEDICAL SUPPLIES	20,469	18,000	21,000	20,000
2 SUPPLIES		47,130	40,290	44,191	44,450
521-419	JANITORIAL SERVICE	3,000	3,060	3,060	3,120
521-420	BUILDINGS & GROUNDS MAINT	4,000	2,000	3,048	2,000
521-481	VEHICLE & MACHINERY MAINT	10,301	7,980	12,000	12,000
521-485	EQUIPMENT MAINT	6,615	6,000	5,000	6,000
4 REPAIR & MAINT		23,917	19,040	23,108	23,120
521-502	COMMUNICATIONS	8,403	7,450	8,400	8,400
521-506	TRAINING & TRAVEL	6,136	5,000	5,000	6,500
521-508	EMERG MGMT MISC	912	0	0	0
521-514	ELECTRICITY	17,944	19,250	16,316	14,730
521-520	NATURAL GAS	172	210	557	500
521-524	ADVERTISING & LEGAL NOTICES	212	0	500	0
521-526	DUES & SUBSCRIPTIONS	1,240	1,000	135	1,000
521-539	INS - VEHICLE/EQUIPMENT	0	1,940	1,940	1,940
521-550	INS - FLEET	0	2,370	2,370	2,370
5 OPERATIONAL EXP		35,019	37,220	35,218	35,440

Emergency Medical Services

		FY09 Actual	FY10 Amended Budget	FY10 Year End Estimate	FY11 Adopted Budget
521-610	COLLECTION AGENCY FEE	29,174	20,000	22,000	24,230
521-616	MISCELLANEOUS SERVICES	1,969	0	0	0
6	OTHER SERVICES	31,143	20,000	22,000	24,230
505-704	X-FER TO GENERAL FUND	0	0	0	7,270
505-750	EMPLOYEE INS X-FER	0	99,170	99,170	99,170
7	TRANSFERS	0	99,170	99,170	106,440
521-822	GRANT EXPENSE	0	0	0	0
521-850	CAPITAL LEASE PRINCIPAL	5,404	5,400	5,404	0
521-851	CAPITAL LEASE INTEREST	1,867	1,870	1,867	0
8	MISCELLANEOUS	7,271	7,270	7,271	0
521-935	MAJOR MACHINERY & EQUIPMENT	0	0	0	130,000
9	CAPITAL OUTLAY	0	0	0	130,000
21-EMERGENCY MEDICAL SERV TOTAL		863,254	931,840	939,813	1,071,510

Capital Expense

DEPARTMENT NAME	ACCT #	MAJOR ITEM DESCRIPTION	2008-2009 ADOPTED	2009-2010 AMENDED	2010-2011 ADOPTED
Inspections	519-920	Cheverolet Cobalt	\$13,000	\$0	0
INSPECTIONS		SUBTOTAL	\$13,000	\$0	\$0
Info.Technology	517-950	Servers	\$0	\$0	\$32,000
INFORMATION TECHNOLOGY		SUBTOTAL	\$0	\$0	\$32,000
Police	520-940	Police Vehicles (Tahoes)	\$31,280	\$50,000	\$24,000
Police	520-935	Major Equipment for Tahoe	0	0	6,000
Police	520-940	Animal Handler Truck	18,000	0	0
POLICE		SUBTOTAL	\$49,280	\$50,000	\$30,000
Fire	522-920	Hoses	\$0	\$5,500	\$0
Fire	522-920	Pagers (10)	0	6,200	6,200
Fire	522-935	Equipment for Expedition	0	12,000	0
Fire	522-935	Compressor (year 1 of 3)	0	0	20,000
Fire	522-940	Expedition	20,000	23,560	0
FIRE		SUBTOTAL	\$20,000	\$47,260	\$26,200
Emergency Manage	526-935	Radios	\$0	\$0	\$7,000
EMERGENCY MGMT		SUBTOTAL	\$0	\$0	\$7,000
Streets	531-921	Gradall Replacement (year 5 of 5)	\$48,100	\$48,100	\$48,100
Streets	531-921	Street Sweeper (year 5 of 5)	24,590	24,590	24,590
Streets	531-921	Ford Tractor with Slope Mower	23,790	23,480	0
Streets	531-921	Boom Mower (year 3 of 3)	23,180	23,180	17,390
Streets	531-940	Pickup Truck	20,000	0	0
STREETS		SUBTOTAL	\$139,660	\$119,350	\$90,080
Parks	541-920	Lawn mower	\$0	\$0	\$10,000
PARKS		SUBTOTAL	\$0	\$0	\$10,000
GENERAL FUND TOTAL			\$221,940	\$216,610	\$195,280
Water Dist & Prod	573-920	GIS Equipment	\$0	\$4,000	\$0
Water Dist & Prod	573-920	Trash Pump	0	18,500	0
Water Dist & Prod	573-920	4 Well Meter Replacements	28,000	0	0
Water Dist & Prod	573-925	Main Replacement	50,000	50,000	50,000
Water Dist & Prod	573-940	1/2 Ton Pickup Truck	0	0	10,000
WATER DIST/PROD		SUBTOTAL	\$78,000	\$72,500	\$60,000
WW Collection	581-920	Boring tools, smoke testing equipment	\$0	\$0	\$6,000
WW Collection	581-920	GIS Equipment	0	4,000	0
WW Collection	581-920	Concrete breaker	0	7,000	0
WW Collection	581-920	Pick up Truck	0	20,000	10,000
WW Collection	581-925	Main Replacement	5,000	10,000	10,000
WW COLLECTION		SUBTOTAL	\$5,000	\$41,000	\$26,000

Capital Expense

DEPARTMENT NAME	ACCT #	MAJOR ITEM DESCRIPTION	2008-2009 ADOPTED	2009-2010 AMENDED	2010-2011 ADOPTED
WW Treatment	590-920	Rotating bar screen	\$42,950	\$0	0
WW TREATMENT		SUBTOTAL	\$42,950	\$42,950	\$0
		UTILITY FUND TOTAL	\$125,950	\$156,450	\$86,000
EMS	521-920	New Ambulance	\$0	\$0	\$130,000
EMS		SUBTOTAL	\$0	\$0	\$130,000
		EMS FUND TOTAL	\$0	\$0	\$130,000
		GRAND TOTAL	\$347,890	\$373,060	\$411,280

Budget Ordinance No. 2010-10

AN ORDINANCE ADOPTING AND APPROVING A BUDGET AND APPROPRIATING FUNDS FOR THE CITY OF EL CAMPO, TEXAS, FOR THE FISCAL YEAR OCTOBER 1, 2010, THROUGH SEPTEMBER 30, 2011 AND SETTING FORTH THE APPROPRIATIONS FOR SAID BUDGET.

WHEREAS, heretofore a budget for the fiscal year October 1, 2010, through September, 30, 2011, 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, 2010, and ending September 30, 2011.

SECTION 2: That there is hereby appropriated the sum of \$7,308,390 to the General Fund for the payment of operating expenses and necessary capital outlay for the city government.

SECTION 3: That there is hereby appropriated the sum of \$3,111,020 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 4: That there is hereby appropriated the sum of \$1,523,450 to the Solid Waste Fund for the contracted garbage collection and related billing.

SECTION 5: That there is hereby appropriated the sum of \$312,210 to the Debt Service Fund for the purpose of paying interest and principal payments on bonds and other debt instruments as they mature.

SECTION 6: That there is hereby appropriated the sum of \$1,071,510 to the EMS Fund for the purpose of providing emergency medical services.

SECTION 7: That there is hereby appropriated the sum of \$1,014,880 to the Health Insurance Service Fund for the purpose of providing health coverage for the City's employees.

SECTION 8: That this ordinance shall take effect and be in force immediately after its passage.

PASSED, APPROVED AND ADOPTED THIS 13TH DAY OF SEPTEMBER 2010.

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 2010; 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 2010 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 \$0.47533 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	\$0.47533
For Payment of Principal and Interest on Combined Tax and Revenue Certificates of Obligation, Series 1995, 2004, 2007, 2010 and General Obligation Refunding Bonds Series 1998	<u>\$0.05264</u>
TOTAL TAX LEVY	<u>\$0.52797</u>

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, 2011. 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 13TH DAY OF SEPTEMBER, 2010.

Appendix B: Personnel Schedule

Position Count

DEPT #	DEPARTMENT	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011
12	Administration	6	6	5	6	2	2	2
15	Finance	0	0	0	0	4	4	4
18	Municipal Court	4	4	4	4	4	4	4
19	Inspection	3.5	4	4	5	5	4	4
20	Police	29	29	29	31	33	33	33
23	Fire Marshal	0.5	0	0	0	0	0	0
24	Communications	8	8	8	8	8	7	8
30	Public Works Admin.	4	3	3	2	3	3	3
31	Streets	14	14	14	15	14	14	13
35	Vehicle Maintenance	2	2	2	2	2	2	3
40	Community & Rec. Svcs	0	0	1	1	1	1	1
41	Parks Maintenance	5	5	5	5	5	5	5
45	Aquatic Center	0	0	2	2	2	2	1
10	Water & Sewer Admin.	2	1.5	2	1	1	1	1
73	Water Prod.& Distrib.	5	6	6	6	6	6	6
81	Wastewater Collection	5	5	5	5	5	5	5
90	Wastewater Treatment	2	2	2	2	2	2	2
21	EMS	10	10	10	10	10	10	10
TOTAL		100	99.5	102	105	107	105	105

* One of the full-time Inspectors serves as Fire Marshal, so it does not require additional personnel and we changed the previous .5 in both Inspection and Fire Marshal to 1 in Inspection

Position Summary by Department

Job Title	Authorized Pay Range	Annual Minimum	Annual Maximum
<i>GENERAL FUND</i>			
<i>MULTI-DEPARTMENTAL</i>			
Mayor and Council (7)	Exempt	Budgeted Rate: \$1200	
City Attorney (P. T.)	Exempt	\$28,948.08	
<i>ADMINISTRATION</i>			
City Manager	Exempt	Budgeted Rate: \$116,000	
City Secretary	106	\$28,936.81	\$41,258.88
<i>FINANCE</i>			
Director of Finance	117	\$60,907.70	\$86,840.00
Senior Accountant	110	\$37,930.25	\$54,077.92
Accounts Payable Bookkeeper	103	\$23,621.06	\$33,679.36
Human Resources Clerk	103	\$23,621.06	\$33,679.36
<i>MUNICIPAL COURT</i>			
Municipal Court Judge (P. T.)	Exempt	\$20,561.52	
Municipal Court Supervisor	105	\$27,043.75	\$38,559.04
Deputy Court Clerk	102	\$22,075.75	\$31,474.56
<i>INSPECTION</i>			
Building Official	113	\$46,466.19	\$66,406.08
Inspector	108	\$33,129.75	\$47,234.72
Code Enforcement Officer	107	\$28,936.81	\$41,258.88
Building Clerk	104	\$25,274.53	\$36,036.00
<i>POLICE</i>			
Chief of Police	116	\$56,923.08	\$81,157.44
Police Captain	P6	\$47,106.00	\$67,167.00
Police Lieutenant	P5	\$44,025.00	\$62,770.00
Police Detective	P4	\$40,389.00	\$57,587.00
Patrol Sergeant	P4	\$40,389.00	\$57,587.00
Patrol Corporal	P3	\$37,054.00	\$52,830.00
Police Officer	P2	\$33,750.00	\$48,118.00
Comm Service Officer - DARE	P2	\$33,750.00	\$48,118.00
Jailer/Bailiff	P1	\$31,250.00	\$44,556.00
Admin Records Clerk	104	\$25,274.53	\$36,036.00
Police Secretary	103	\$23,621.06	\$33,679.36
Animal Handler	102	\$22,075.75	\$31,474.56
<i>FIRE MARSHAL</i>			
Fire Marshal (P.T.)	N/A	\$9,360.00 Annual	

* Full-time Inspector serves as Fire Marshal, so no additional personnel is required

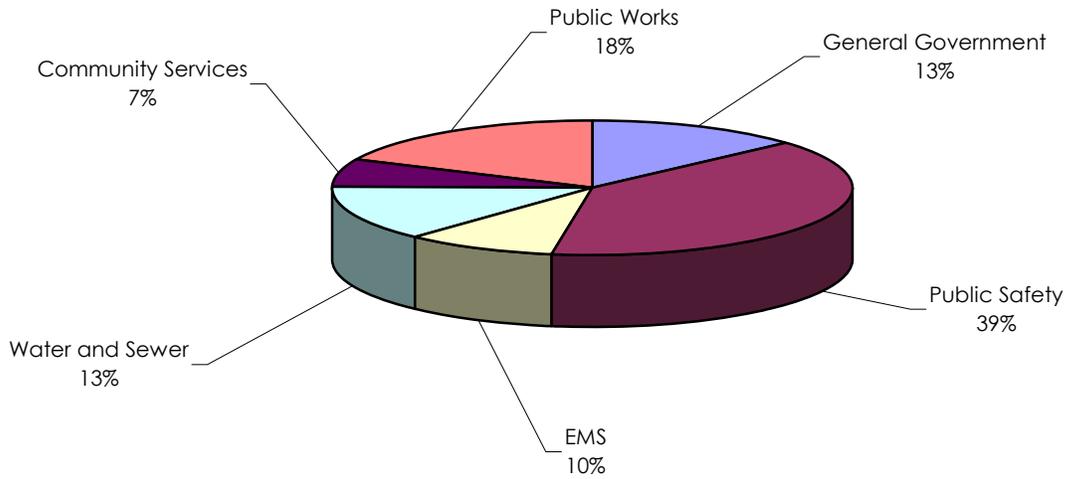
Position Summary by Department

	Pay Range	Minimum	Maximum
<i>COMMUNICATIONS</i>			
Dispatcher	105	\$27,043.75	\$38,559.04
<i>PUBLIC WORKS ADMIN</i>			
Dir. Pub. Wrks.	115	\$53,199.14	\$75,849.28
Service Center Clerk	104	\$25,274.53	\$36,036.00
Maintenance Worker	102	\$37,054.00	\$52,830.00
<i>STREETS</i>			
Assistant Public Works Director	112	\$43,426.35	\$61,911.20
Street Foreman	110	\$37,930.25	\$54,077.92
Equipment Operator	106	\$28,936.81	\$41,258.88
Maintenance Worker	102	\$22,075.75	\$31,474.56
<i>VEHICLE MAINTENANCE</i>			
Vehicle Maintenance Foreman	110	\$37,930.25	\$54,077.92
Maintenance Worker	103	\$23,621.06	\$33,679.36
<i>COMMUNITY SERVICES</i>			
Community Services Director	113	\$46,466.19	\$66,406.08
<i>PARKS MAINTENANCE</i>			
Parks Foreman	103	\$23,621.06	\$33,679.36
Maintenance Worker	102	\$22,075.75	\$31,474.56
<i>AQUATIC CENTER</i>			
Aquatic Center Coordinator	106	\$28,936.81	\$41,258.88
Lifeguards (P.T.)		Hourly Rates	
UTILITY FUND			
<i>WATER AND SEWER ADMIN</i>			
Utility Billing Manager	103	\$23,621.06	\$33,679.36
<i>WATER PRODUCTION & DISTRIBUTION</i>			
<i>WASTEWATER COLLECTION</i>			
Utility Superintendent	113	\$46,466.19	\$66,406.08
Utility Foreman	110	\$37,930.25	\$54,077.92
Utility Crew Chief	107	\$30,962.39	\$44,247.84
Maintenance Worker	105	\$27,043.75	\$38,559.04

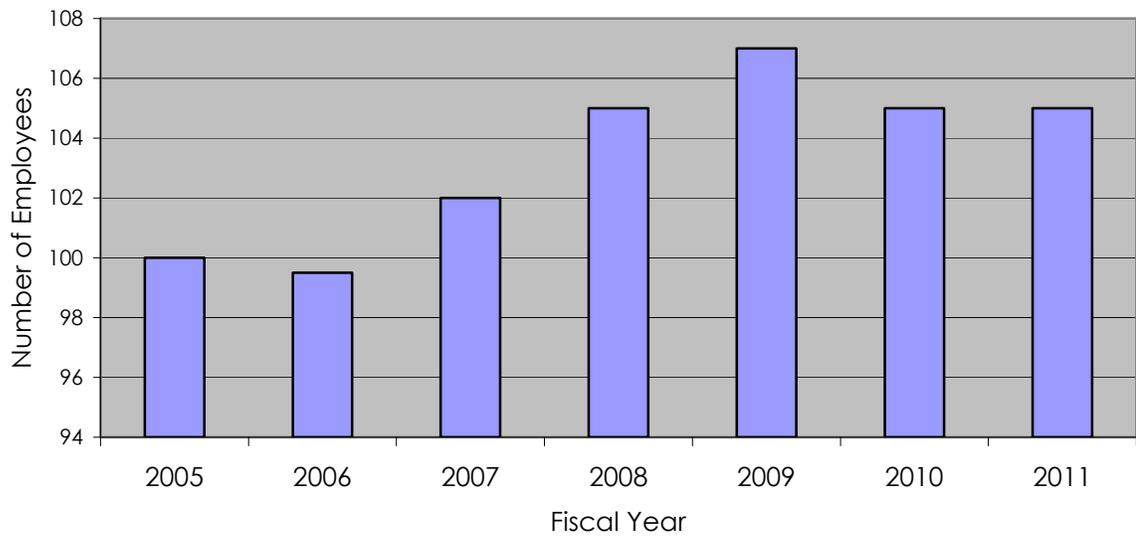
Position Summary by Department

Job Title	Authorized Pay Range	Annual Minimum	Maximum
<i>UTILITIES - WASTEWATER TREATMENT PLANT</i>			
Waste Water Plant Technician	104	\$25,274.53	\$36,036.00
Maintenance Worker	104	\$25,274.53	\$36,036.00
EMS FUND			
<i>EMS</i>			
EMS Director\ Emergency Management Coordin.	111	\$40,585.37 \$101,100.00 Annual	\$57,869.76
	Pay Range	Minimum	Maximum
EMT-Paramedic	107	\$30,962.39	\$44,247.84
EMT-Office Assistant/Assistant EM	104	\$25,274.53	\$36,036.00
EMT (P.T.)		Hourly Rates: \$10.00, \$12.00, \$14.00	

Personnel by Department



Personnel Count by Year



Appendix C: Revenue Schedule

Revenue Summary

		FY09	FY10	FY10	FY11
		Actual	Budget	Estimate	Adopted
4110	CURRENT PROPERTY TAXES	2,160,687	2,337,930	2,337,930	2,460,710
4111	PRIOR YEAR TAXES	55,826	48,000	48,000	48,000
4112	PENALTY, INTEREST & COSTS	53,020	46,000	46,000	46,000
4120	SALES TAX ALLOCATION	2,746,987	2,288,150	2,400,000	2,450,000
4130	UF FRANCHISE TAX	104,650	109,880	109,880	112,630
4131	FRANCHISE TAX - GAS	67,327	65,000	67,327	55,000
4132	FRANCHISE TAX - AEP	299,157	285,000	280,000	275,000
4133	FRANCHISE TAX - WCEC	43,646	38,000	43,646	40,000
4134	FRANCHISE TAX - TELEPHONE	65,987	65,000	67,379	65,000
4135	FRANCHISE TAX - CABLE	58,049	61,000	65,000	65,000
4136	FRANCHISE TAX - GARBAGE	78,565	78,800	78,800	78,800
4140	MIXED BEVERAGE TAX	15,034	16,500	16,500	17,300
4141	INDUSTRIAL AGREEMENT TAX	16,641	14,000	14,000	15,000
1 TAXES		5,765,576	5,453,260	5,574,462	5,728,440
4202	COUNTY AMBULANCE CONTRIBUTION	217,090	0	0	0
4204	COUNTY ARREST FEES	1,085	700	700	700
4206	ECISD CONTRIBUTION	104,112	125,000	125,000	125,000
4207	GRANT REVENUE	1,000	0	0	0
2 INTERGOVERNMENTAL		323,287	125,700	125,700	125,700
4312	BUSINESS LICENSE	4,088	4,750	4,750	4,750
4314	BUILDING PERMITS	37,774	25,000	26,000	25,000
4316	ELECTRICAL PERMITS	7,460	6,000	6,000	6,000
4318	PLUMBING PERMITS	9,601	7,500	7,500	7,500
4322	MECHANICAL PERMITS	4,077	3,500	3,500	3,500
4323	REINSPECTION FEES	100	100	100	0
4324	BUILDING CONTRACTORS LIC	5,600	5,500	5,500	5,500
4325	HEALTH PERMITS	5,275	5,000	5,150	5,250
4326	ELECTRICAL LICENSE	403	500	500	500
4328	DOG LICENSES	5,550	4,500	4,500	4,500
4329	ELECTRICAL EXAMINATIONS	0	0	0	0
4330	BICYCLE LICENSE	365	300	300	300
4331	REPORTS	1,720	1,200	1,200	1,200
3 LICENSE & PERMITS		82,013	63,850	65,000	64,000
4410	MUNICIPAL COURT FINES	546,418	580,000	578,500	575,000
4411	INDIGENT DEFENSE FUND	4,795	3,500	5,000	0
4 FINES		551,213	583,500	583,500	575,000
4501	RETURN CHECK FEE	30	30	45	30
4502	ANIMAL SHELTER FEES	2,945	2,400	2,400	2,400
4503	MOWING & DEMOLITION FEES	1,501	3,960	1,555	1,500
4504	P & Z/BOA FEES	900	1,000	1,500	1,000

Revenue Summary

		FY09	FY10	FY10	FY11
		Actual	Budget	Estimate	Adopted
4505	AMBULANCE FEES	289,894	0	0	0
4506	CIVIC CENTER FEES	42,890	70,000	70,000	70,000
4507	RECREATIONAL FEES	6,530	4,500	4,500	4,500
4509	AQUATIC CENTER FEES	122,622	100,000	101,000	100,000
4510	BURGLAR ALARM FEES	15,746	13,000	13,000	12,900
5 CHARGES FOR SERVICES		483,059	194,890	194,000	192,330
4602	SALE OF FIXED ASSETS	49,665	20,000	23,129	25,000
4603	CASH OVER (SHORT)	79	0	0	0
4604	MISCELLANEOUS REVENUE	67,653	21,760	24,468	16,160
4605	GAS & OIL LEASE REVENUE	102	200	200	200
4610	CULVERT REVENUE	4,299	5,000	8,198	7,500
4620	LAND & BUILDING LEASES	39,590	37,400	37,400	37,400
4646	DONATIONS	0	0	0	0
4647	DRILLING PERMIT FEES	0	0	0	0
6 MISCELLANEOUS		161,388	84,360	93,395	86,260
4701	INTEREST INCOME	114,917	105,000	95,000	75,000
4702	UNREALIZED GAIN/LOSS	23,949	0	0	0
7 INTEREST		138,866	105,000	95,000	75,000
4803	TRANSFER FROM F03	21,500	218,800	218,800	121,390
4805	TRANSFER FROM F24 H/M	64,546	60,000	60,000	60,000
4806	TRANSFER FROM F93 EMS	0	0	0	7,270
4807	TRANSFER FROM F02 OPER SUPPORT	231,000	317,550	317,550	250,000
8 TRANSFERS		317,046	596,350	596,350	438,660
4900	CAPITAL LEASE PROCEEDS	0	0	0	0
4911	EQUITY RETURN - TML	10,488	0	0	23,000
9 OTHER		10,488	0	0	23,000
GENERAL FUND REVENUES		7,832,936	7,206,910	7,327,407	7,308,390
4110	WATER COLLECTIONS	1,388,507	1,248,320	1,248,320	1,297,500
4120	SEWER COLLECTIONS	1,310,097	1,574,240	1,574,240	1,650,260
4140	BULK WATER SALES	1,197	1,000	1,000	1,000
1 CHARGES FOR SERVICES		2,699,801	2,823,560	2,823,560	2,948,760
4300	PENALTY COLLECTIONS	67,468	70,180	70,180	70,180
4310	WATER TAPS	9,610	7,500	7,500	7,500
4315	WATER METER INSTALLATION	174	0	0	0
4320	SEWER TAPS	5,000	4,000	4,000	4,000
4330	REINSTATEMENT FEES	24,797	25,060	25,060	25,000
3 FEES AND PENALTIES		107,049	106,740	106,740	106,680

Revenue Summary

		FY09	FY10	FY10	FY11
		Actual	Budget	Estimate	Adopted
4601	RETURNED CHECK FEES	2,160	2,100	2,100	2,100
4603	CASH OVER (SHORT)	-42	0	0	0
4645	MISCELLANEOUS	16,473	15,040	15,040	15,000
4650	CONTRIBUTED CAPITAL	336,738	0	0	0
6 MISCELLANEOUS		355,329	17,140	17,140	17,100
4701	INTEREST INCOME	42,276	50,000	50,000	25,000
4702	GAIN/LOSS INVESTMENTS	1,137	0	0	0
7 INTEREST		43,412	50,000	50,000	25,000
4802	TRANSFER FROM OTHER ACCOUNT	1,356,864	0	0	0
4803	TRANSFER FROM F03	55,600	13,200	13,200	13,480
4806	TRANSFER FROM F60	0	75,000	75,000	0
4896	X-FER FROM FUND 96	317,638	0	0	0
8 TRANSFERS		1,730,102	88,200	88,200	13,480
WATER AND SEWER FUND REVENUES		4,935,693	3,085,640	3,085,640	3,111,020
4110	GARBAGE SERVICE	1,466,718	1,361,580	1,361,580	1,388,580
4112	COLLECTION STATION PERMITS	1,348	0	0	0
1 CHARGES FOR SERVICES		1,468,066	1,361,580	1,361,580	1,388,580
4615	BILLING FEE	70,962	131,500	131,500	134,870
6 MISCELLANEOUS		70,962	131,500	131,500	134,870
4701	INTEREST INCOME	1,481	500	650	0
7 INTEREST		1,481	500	650	0
SOLID WASTE REVENUES		1,540,510	1,493,580	1,493,730	1,523,450
4110	CURRENT PROPERTY TAXES	404,566	273,100	269,200	283,580
4111	PRIOR YEAR TAXES	6,984	5,000	7,700	5,000
4112	PENALTY AND INTEREST	7,353	4,000	5,200	4,000
1 TAXES		418,903	282,100	282,100	292,580
4625	CDC DEBT REIMBURSEMENT	5,522	17,690	17,695	18,380
8 MISCELLANEOUS		5,522	17,690	17,695	18,380
4701	INTEREST INCOME	3,755	4,500	3,000	1,250
7 INTEREST		3,755	4,500	3,000	1,250
DEBT SERVICE REVENUES		428,180	304,290	302,795	312,210

Revenue Summary

	FY09 Actual	FY10 Budget	FY10 Estimate	FY11 Adopted
4202 ESD #4 CONTRIBUTION	0	656,340	656,340	796,510
2 INTERGOVERNMENTAL	0	656,340	656,340	796,510
4505 AMBULANCE FEES	0	275,000	284,000	275,000
5 CHARGES FOR SERVICES	0	275,000	284,000	275,000
4604 MISCELLANEOUS	0	0	0	0
6 MISCELLANEOUS	0	0	0	0
4701 INTEREST INCOME	0	500	500	0
7 INTEREST	0	500	500	0
EMS REVENUES	0	931,840	940,840	1,071,510
4200 DEPENDENT CONTRIBUTION	129,927	142,420	147,939	142,420
4201 CITY CONTRIBUTION	778,830	862,710	862,710	862,710
4202 COBRA	10,735	9,250	16,915	9,250
4203 STOP LOSS REIMBURSEMENT	0	0	37,195	0
2 INTERGOVERNMENTAL	919,493	1,014,380	1,064,759	1,014,380
4701 INTEREST INCOME	594	500	0	500
7 INTEREST	594	500	0	500
HEALTH INSURANCE REVENUES	920,086	1,014,880	1,064,759	1,014,880
TOTAL REVENUES	15,657,404	14,037,140	14,215,171	14,341,460

Community Profile

Form of Government

The City has a home-rule Council-Manager form of government. The elected body is made up of a mayor and six council members. The Mayor and Council members are all elected for staggered two-year terms. The City Manager is appointed by the Council and is responsible for implementation of Council policy and all day-to-day operations of the City.

The Council appoints many residents, who have volunteered their expertise, experience, and time to serve on various boards and commissions. These standing boards and commissions make recommendations relative to special projects.

A full range of municipal services is provided by the City including public safety (police, fire protection and emergency medical services); water and wastewater services; public improvements; repair and maintenance of infrastructure; recreational and community activities; planning and zoning and general administrative services. This report includes all funds of the City government. The financial statements of the City Development Corporation of El Campo, Inc. (CDC) and the El Campo Volunteer Fire Department (ECVFD) are also reported herein as discretely presented component units of the City based upon standards established by the Government Accounting Standards Board (see Note 1 to the financial statements).

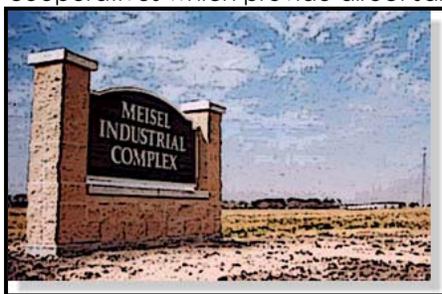
Location

The City is located in the gulf coast region of southeast Texas and is the largest City in Wharton County with an estimated population of 11,187. It is located on U.S. Highway 59 and State Highway 71, approximately 72 miles southwest of Houston. U.S. Highway 59 is one of the major transportation arteries that ties the United States to Mexico and it is currently being studied for conversion to an interstate highway that would link Canada to Mexico.



Local Economy

One of the economy's mainstays is agriculture. Wharton County has consistently ranked as one of the largest rice producing counties in the state and nation. Several major regional agricultural facilities are located in the City, including operations for product storage, milling, transportation and marketing as well as two farm cooperatives which provide direct sales, service and marketing assistance to area farmers.



Other businesses in the industrial park include manufacturers of cabinets and a metal fabrication operation. The retail sector continues to thrive as seen by the continually increasing sales tax revenue. Residents have access to the large and diverse employment base.

The diversity in the tax base can be seen in the fact that the top ten taxpayers account for only 10.89% of the total assessed value.

The City's financial condition is very strong with fund balance reserves at levels that allow for capital projects to be addressed. The City Council has continued the policy that excess above 3 months of operations should be designated for capital and that has assisted in maintaining a lower ad valorem tax rate and reducing the scope of the debt issuances.

El Campo History

In 1882 a railroad camp was located where El Campo now stands. The camp was first named "Prairie Switch" and then "Pearl of the Prairie" but was later changed by the Mexican Cowboys to "El



Campo" which means "the camp." Ranching was the main industry, and thousands of cattle were shipped annually. At that time El Campo was surrounded by four large ranches; to the north was the Brown Ranch; to the south was the Texas Land and Cattle Company, to the west was the Herder Ranch, and to the east was the Pierce Ranch.

El Campo was incorporated in 1905. The municipal government was composed of a mayor and five aldermen. Mr. Mack Webb was elected mayor, with a salary of \$10.00 per month. W. G. McDonald was the first city attorney; W. E. Franz, the first city secretary. Members of the first council were H. G. Beard, E. L. Correll and W. W. Duson.

Soon after the establishment of a formal government, came adequate police protection and a volunteer fire department. Utility services were expanded. The City of El Campo has been the result of a steady and continual growth by citizens who came and saw the great possibilities that El Campo has to offer.

Appendix E: Fast Facts

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 – 56
- Swimming pool – 1
- Tennis courts – 8
- Community center – 1
- Hotels/Motels – 6
- Bed and breakfast – 1
- Number of churches – 13
- Number of restaurants – 19

Population Statistics

- Population – 11,187 (estimated)
- Racial and Ethnic Breakdown -
 - Hispanic - 38%
 - White – 31%
 - African American – 12%
 - Other - 19%
- Median Income – \$30,694
- Educational Attainment –
 - Less than High School – 33%
 - High School graduate – 52%
 - College graduate – 10%
 - Graduate or professional degree – 5%

Taxpayers and employers (2009)

- Top ten taxpayers-
 - Wal-Mart Stores
 - HEB
 - Farmer's Coop of El Campo
 - AEP
 - Key Energy Gulf Coast
 - WinCup
 - Davis Net Lease No1 LP
 - Sutherland Lumber Southwest
 - Southwestern Bell Tel Co.
 - Helena Chemical Co.
- 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) – 81
- Sanitary sewers (miles) – 75
- Storm sewers (miles) - 15

Appendix F: Debt Schedules

Summary of Debt Service Funds

		FY09 Actual	FY10 Adopted Budget	FY10 Year End Estimate	FY11 Proposed Budget
595-842	95 Debt - Principal	54,647	57,860	57,860	64,290
595-843	95 Debt - Interest	24,840	21,750	21,750	18,390
595-844	95 Debt - Fees	1,000	1,000	1,000	1,000
	95-1995 Debt Service Total	80,487	80,610	80,610	83,680
598-842	98 Debt - Principal	20,286	20,700	20,700	21,940
598-843	98 Debt - Interest	3,559	2,610	2,610	1,620
598-844	98 Debt - Fees	100	100	100	100
	98-1998 Debt Service Total	23,945	23,410	23,410	23,660
599-842	99 Debt - Principal	93,091	0	0	0
599-843	99 Debt - Interest	4,049	0	0	0
599-844	99 Debt - Fees	0	0	0	0
	99-1999 Debt Service Total	97,140	0	0	0
504-842	04 Debt - Principal	16,650	24,980	24,980	26,640
504-843	04 Debt - Interest	47,873	46,880	46,880	45,660
504-844	04 Debt - Fees	500	500	500	500
	04-2004 Debt Service Total	65,023	72,360	72,360	72,800
507-842	07 Debt - Principal	55,000	60,000	60,000	60,000
507-843	07 Debt - Interest	69,454	67,410	67,410	65,250
507-844	07 Debt - Fees	500	500	500	500
	07-2007 Debt Service Total	124,954	127,910	127,910	125,750
510-842	10 Debt - Principal	0	0	0	0
510-843	10 Debt - Interest	0	0	2,633	6,320
510-844	10 Debt - Fees	0	0	0	0
	07-2007 Debt Service Total	0	0	2,633	6,320
505-702	Xfer to Fund 02	0	0	75,000	0
	05- Transfers	0	0	75,000	0
*** FUND (60) TOTAL EXPENDITURES ***		391,549	304,290	381,923	312,210

Combined Outstanding Debt to Maturity

	Principal	Interest	Debt Service	Annual Debt Service
02/01/11	580,000	247,360	827,360	
08/01/11	0	234,232	234,232	1,061,593
02/01/12	615,000	233,092	848,092	
08/01/12	0	219,166	219,166	1,067,258
02/01/13	465,000	217,918	682,918	
08/01/13	0	207,205	207,205	890,123
02/01/14	485,000	205,893	690,893	
08/01/14	0	194,599	194,599	885,492
02/01/15	515,000	192,912	707,912	
08/01/15	0	181,005	181,005	888,916
02/01/16	495,000	178,943	673,943	
08/01/16	0	167,312	167,312	841,254
02/01/17	525,000	165,280	690,280	
08/01/17	0	155,255	155,255	845,535
02/01/18	545,000	153,193	698,193	
08/01/18	0	143,068	143,068	841,260
02/01/19	570,000	140,880	710,880	
08/01/19	0	130,712	130,712	841,592
02/01/20	600,000	128,638	728,638	
08/01/20	0	117,612	117,612	846,250
02/01/21	620,000	115,713	735,713	
08/01/21	0	104,140	104,140	839,853
02/01/22	650,000	102,191	752,191	
08/01/22	0	89,910	89,910	842,100
02/01/23	680,000	87,834	767,834	
08/01/23	0	74,644	74,644	842,478
02/01/24	730,000	72,441	802,441	
08/01/24	0	57,978	57,978	860,418
02/01/25	485,000	55,643	540,643	
08/01/25	0	47,668	47,668	588,311
02/01/26	505,000	45,201	550,201	
08/01/26	0	36,751	36,751	586,951
02/01/27	535,000	34,179	569,179	
08/01/27	0	24,987	24,987	594,166
02/01/28	425,000	23,675	448,675	
08/01/28	0	13,981	13,981	462,656
02/01/29	450,000	13,981	463,981	
08/01/29	0	3,719	3,719	467,700
02/01/30	175,000	3,719	178,719	
08/01/30	0	0	0	178,719
	10,650,000	4,622,623	15,272,623	15,272,623

Combined Tax and Revenue C/O, Series 2010

	Principal	Interest	Debt Service	Annual Debt Service
02/01/11	0	35,100	35,100	
08/01/11	0	35,100	35,100	70,200
02/01/12	0	35,100	35,100	
08/01/12	0	35,100	35,100	70,200
02/01/13	100,000	35,100	135,100	
08/01/13	0	32,850	32,850	167,950
02/01/14	100,000	32,850	132,850	
08/01/14	0	30,600	30,600	163,450
02/01/15	115,000	30,600	145,600	
08/01/15	0	28,013	28,013	173,613
02/01/16	50,000	28,013	78,013	
08/01/16	0	27,200	27,200	105,213
02/01/17	50,000	27,200	77,200	
08/01/17	0	26,388	26,388	103,588
02/01/18	50,000	26,388	76,388	
08/01/18	0	25,575	25,575	101,963
02/01/19	50,000	25,575	75,575	
08/01/19	0	24,675	24,675	100,250
02/01/20	50,000	24,675	74,675	
08/01/20	0	23,775	23,775	98,450
02/01/21	50,000	23,775	73,775	
08/01/21	0	22,775	22,775	96,550
02/01/22	50,000	22,775	72,775	
08/01/22	0	21,775	21,775	94,550
02/01/23	50,000	21,775	71,775	
08/01/23	0	20,750	20,750	92,525
02/01/24	50,000	20,750	70,750	
08/01/24	0	19,725	19,725	90,475
02/01/25	140,000	19,725	159,725	
08/01/25	0	16,925	16,925	176,650
02/01/26	145,000	16,925	161,925	
08/01/26	0	14,025	14,025	175,950
02/01/27	155,000	14,025	169,025	
08/01/27	0	10,731	10,731	179,756
02/01/28	160,000	10,731	170,731	
08/01/28	0	7,331	7,331	178,063
02/01/29	170,000	7,331	177,331	
08/01/29	0	3,719	3,719	181,050
02/01/30	175,000	3,719	178,719	
08/01/30	0	0	0	178,719
	<u>1,710,000</u>	<u>889,163</u>	<u>2,599,163</u>	<u>2,599,163</u>

General Fund 9%, Utility Fund 91%, Original Issue: \$1,710,000, Interest Rates: 3.25% - 4.50%, South Meadow Lane \$150,000, 2010
Annexation Utilities \$1,560,000

Combined Tax and Revenue C/O, Series 2008

	Principal	Interest	Debt Service	Annual Debt Service
02/01/11	75,000	81,575	156,575	
08/01/11	0	79,325	79,325	235,900
02/01/12	75,000	79,325	154,325	
08/01/12	0	77,075	77,075	231,400
02/01/13	100,000	77,075	177,075	
08/01/13	0	74,075	74,075	251,150
02/01/14	110,000	74,075	184,075	
08/01/14	0	70,775	70,775	254,850
02/01/15	110,000	70,775	180,775	
08/01/15	0	67,475	67,475	248,250
02/01/16	145,000	67,475	212,475	
08/01/16	0	63,125	63,125	275,600
02/01/17	155,000	63,125	218,125	
08/01/17	0	58,863	58,863	276,988
02/01/18	160,000	58,863	218,863	
08/01/18	0	54,863	54,863	273,725
02/01/19	170,000	54,863	224,863	
08/01/19	0	51,250	51,250	276,113
02/01/20	180,000	51,250	231,250	
08/01/20	0	47,313	47,313	278,563
02/01/21	185,000	47,313	232,313	
08/01/21	0	43,266	43,266	275,578
02/01/22	195,000	43,266	238,266	
08/01/22	0	39,000	39,000	277,266
02/01/23	205,000	39,000	244,000	
08/01/23	0	34,516	34,516	278,516
02/01/24	220,000	34,516	254,516	
08/01/24	0	29,566	29,566	284,081
02/01/25	230,000	29,566	259,566	
08/01/25	0	24,391	24,391	283,956
02/01/26	240,000	24,391	264,391	
08/01/26	0	18,841	18,841	283,231
02/01/27	255,000	18,841	273,841	
08/01/27	0	12,944	12,944	286,784
02/01/28	265,000	12,944	277,944	
08/01/28	0	6,650	6,650	284,594
02/01/29	280,000	6,650	286,650	
08/01/29	0	0	0	286,650
	3,355,000	1,788,194	5,143,194	5,143,194

Combined Tax & Revenue C/O, Series 2007

	Principal	Interest	Debt Service	Annual Debt Service
02/01/11	60,000	32,627	92,627	
08/01/11	0	32,626	32,626	125,253
02/01/12	65,000	31,486	96,486	
08/01/12	0	31,485	31,485	127,971
02/01/13	70,000	30,237	100,237	
08/01/13	0	30,236	30,236	130,473
02/01/14	70,000	28,924	98,924	
08/01/14	0	28,924	28,924	127,848
02/01/15	75,000	27,237	102,237	
08/01/15	0	27,236	27,236	129,473
02/01/16	75,000	25,174	100,174	
08/01/16	0	25,174	25,174	125,348
02/01/17	80,000	23,143	103,143	
08/01/17	0	23,142	23,142	126,285
02/01/18	85,000	21,080	106,080	
08/01/18	0	21,080	21,080	127,160
02/01/19	90,000	18,893	108,893	
08/01/19	0	18,892	18,892	127,785
02/01/20	95,000	16,818	111,818	
08/01/20	0	16,817	16,817	128,635
02/01/21	95,000	14,918	109,918	
08/01/21	0	14,917	14,917	124,835
02/01/22	100,000	12,968	112,968	
08/01/22	0	12,967	12,967	125,935
02/01/23	105,000	10,892	115,892	
08/01/23	0	10,891	10,891	126,783
02/01/24	110,000	8,688	118,688	
08/01/24	0	8,687	8,687	127,375
02/01/25	115,000	6,353	121,353	
08/01/25	0	6,352	6,352	127,705
02/01/26	120,000	3,885	123,885	
08/01/26	0	3,885	3,885	127,770
02/01/27	125,000	1,313	126,313	
08/01/27	0	1,312	1,312	127,625
	1,535,000	629,253	2,164,253	2,164,253

Combined Tax and Revenue C/O, Series 2004

	Principal	Interest	Debt Service	Annual Debt Service
02/01/11	80,000	69,506	149,506	
08/01/11	0	67,606	67,606	217,113
02/01/12	90,000	67,606	157,606	
08/01/12	0	65,469	65,469	223,075
02/01/13	80,000	65,469	145,469	
08/01/16	0	63,169	63,169	208,638
02/01/14	85,000	63,169	148,169	
08/01/14	0	60,725	60,725	208,894
02/01/15	85,000	60,725	145,725	
08/01/15	0	58,281	58,281	204,006
02/01/16	225,000	58,281	283,281	
08/01/16	0	51,813	51,813	335,094
02/01/17	240,000	51,813	291,813	
08/01/17	0	46,863	46,863	338,675
02/01/18	250,000	46,863	296,863	
08/01/18	0	41,550	41,550	338,413
02/01/19	260,000	41,550	301,550	
08/01/19	0	35,895	35,895	337,445
02/01/20	275,000	35,895	310,895	
08/01/20	0	29,708	29,708	340,603
02/01/21	290,000	29,708	319,708	
08/01/21	0	23,183	23,183	342,890
02/01/22	305,000	23,183	328,183	
08/01/22	0	16,168	16,168	344,350
02/01/23	320,000	16,168	336,168	
08/01/23	0	8,488	8,488	344,655
02/01/24	350,000	8,488	358,488	358,488
	2,935,000	1,207,336	4,142,336	4,142,336

General Fund 33.3%, Utility Fund 66.7%, Original Issue: \$3,120,000, Interest Rates: 4.125% - 5.75%, Drainage Projects: \$1,027,811, Water Storage Tanks: \$2,086,767

General Obligation Refunding Bonds, Series 1998

	Principal	Interest	Debt Service	Annual Debt Service
02/01/11	265,000	12,878	277,878	
08/01/11	0	6,650	6,650	284,528
02/01/12	280,000	6,650	286,650	286,650
	545,000	26,178	571,178	571,178

Combined Tax and Revenue C/O, Series 1995

	Principal	Interest	Debt Service	Annual Debt Service
02/01/11	100,000	15,675	115,675	
08/01/11	0	12,925	12,925	128,600
02/01/12	105,000	12,925	117,925	
08/01/12	0	10,038	10,038	127,963
02/01/13	115,000	10,038	125,038	
08/01/13	0	6,875	6,875	131,913
02/01/14	120,000	6,875	126,875	
08/01/14	0	3,575	3,575	130,450
02/01/15	130,000	3,575	133,575	133,575
	570,000	82,500	652,500	652,500

Charter Provisions: Article 9 – The Budget

§ 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

Charter Provisions: Article 9 – The Budget

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.

Fiscal and Budgetary Policy Statements

I. Statement of Purpose/Introduction

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

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

II. 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.

III. 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.

IV. 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

C. 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.

D. 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.

V. 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.

Fiscal and Budgetary Policy Statements

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.

VI. 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.

VII. 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.

VIII. 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.

Fiscal and Budgetary Policy Statements

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.

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.

Glossary

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 to the property's valuation and the tax rate.

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

R

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

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

S

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

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

T

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

Glossary

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