ADOPTED BUDGET

FY 2016-2017

October 1, 2016 – September 30, 2017

City of El Campo, TX

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

This budget will raise more revenue from property taxes than last year's budgeted by an amount $420,240, which is 11.9% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $58,212.

Upon calling for a vote for approval of an ordinance adopting the City of El Campo 2016-17 Fiscal Year Budget, the members of the City Council voted as follows:

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

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

Tax Year	2015	2014
Fiscal Year	**2016-17**	**2015-16**
Proposed Rate	$0.63000	$0.59177
Total Adopted Rate	$0.63000	$0.59177
Adopted Operating Rate	$0.43089	$0.41446
Adopted Debt Rate	$0.19911	$0.17731
Effective Tax Rate	$0.56345	$0.50778
Effective Operating Rate (M&O)	$0.39637	$0.51841
Maximum Operating Rate (M&O)	$0.53647	$0.55988
Debt Rate (I&S)	$0.19911	$0.17731
Rollback Rate	$0.63521	$0.63192

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

Type of Debt	Total Outstanding Debt	Current Year Debt
Property Tax Supported	$28,496,879	$1,140,210
Self- Supporting	$11,652,238	$1,120,670
Total Debt	$40,149,117	$2,313,360

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

Adopted Budget

CITY OF EL CAMPO, TX

Fiscal Year
October 1, 2016 – September 30, 2017

Mayor, At Large

Randy Collins

Mayor Pro-Tem, At Large

Richard Young

Council Members

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

Appointed Officials

Mindi Snyder ..... City Manager
Ronny Collins ..... City Attorney
Michelle Roy ..... Municipal Court Judge

Division Directors

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

Table of Contents

INTRODUCTION

Budget Message I
Budget Calendar viii
Fund Structure x

SUMMARY SCHEDULES

Executive Summary 1
Fast Facts 13
Budget Summary 14
Revenue and Expenditure Graph 15
Overall Summary of Revenue, Expenditures and Fund Equity 16
Summary of Expenditures by Category 18
Long Range Financial Plan 19
Personnel Summary 25
City Organization Chart 28
Estimated Ad Valorem Tax 29
Ad Valorem Tax Rate and Utility Rate Comparison 30

FUND SCHEDULES

General Fund 31
Court Technology Fund 32
Juvenile Case Management Fund 33
Hotel/Motel Fund 34
Debt Service Fund 35
Police Seizure Fund 36
Water and Sewer Fund 37
Solid Waste Fund 38
EMS Fund 39
Information Technology Fund 40
Fleet Replacement Fund 41
General Government CIP Fund 42
Utility CIP Fund 43

DEPARTMENTAL BUDGETS

General Fund
Multi/Non Departmental 45
  Multi and Non-departmental Summary 46
  Multi-departmental 47
  Non-departmental 48
General Government 49
  General Government Departmental Summary 51
  Mayor and Council 52
  Administration 53
  Finance 54
  Personnel 55
  Municipal Court 56
  Inspection 57
Public Safety 58

Table of Contents

Public Safety Departmental Summary 60
Police 61
Communications 63
Fire 64
Fire Marshal 65
Emergency Management 66
Public Works 67
Public Works Departmental Summary 68
Public Works Administration 69
Streets 70
Vehicle Maintenance 71
Community Services 72
Community Services Departmental Summary 74
Community Services Administration 75
Parks and Recreation 76
Civic Center 77
Aquatic Center 78
Utility Fund
Water and Sewer 79
Water and Sewer Departmental Summary 80
Multi-departmental 81
Non-departmental 82
Water and Sewer Administration 83
Water Production and Distribution 84
Water Production and Wastewater Collection 85
Wastewater Collection 86
Wastewater Treatment 87
EMS Fund 88
Emergency Medical Services Departmental Summary 89
Emergency Medical Services 90
Emergency Medical Services Non-departmental 92

CAPITAL EXPENSE

Capital Projects 93
Capital Program 94
General Government Project Schedule 96
Utility Project Schedule 97

APPENDICES

Appendix A: Budget Ordinance and Tax Ordinance 99
Appendix B: Revenue Schedule 104
Appendix C: Debt Schedules 110
Appendix D: Charter Provisions 130
Appendix E: Fiscal and Budgetary Policy Statements 134
Appendix F: Debt Policy 139
Appendix G: Glossary 144

City Of El Campo, Texas

Incorporated 1905

October 1, 2016

Honorable Mayor and Council:

We are pleased to present the Fiscal Year 2016-2017 Adopted Budget in accordance with City Charter requirements.

Cities have limited resources and therefore limited programs and services they can provide. This means that the fundamental choices we make drive the budget process. We are proud that we have maintained a financially sound organization and continue to look for ways to be more efficient and improve service as the economy remains uncertain. We are addressing the aging infrastructure head on and making great strides in both the streets and utility system.

As the recent tragic events in our great nation and the world continue to be on everyone's mind, there is a heightened sense of community and pride in El Campo. Support for our Police Department has been phenomenal and truly appreciated by all as we know that all of our Public Safety responders serve this community proudly and strive to assist all those who need help in any way. We are extremely proud of the new Public Safety Headquarters that is being constructed as this will be a secure building to properly house these men and women who give so much to this community.

In developing the FY16-17 budget, we focused on the goals and objectives for the City of El Campo. Department heads were asked to assess the needs, goals and achievements of each Department. This document is a result of those efforts. In an attempt to budget for results, we have included departmental goals, and long-range planning.

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

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

We began the process of updating the Comprehensive Plan that was prepared as the 2020 Vision this year and we will continue that process next year for the future course that this community should take. The major concern over the next 3-5 years will be our ability or inability to properly fund upkeep and maintenance of our infrastructure and City facilities at a time when limited funds are available, while trying to fund our basic services. The voter support of the citizens to recognize the need for a new $10,000,000 Public Safety Facility reflects the strong sense of civic pride and community spirit that are present.

315 EAST JACKSON STREET • EL CAMPO, TEXAS • 77437 • (979) 541-5000 • FAX: (979) 543-0027• www.ci.el-campo.tx.us

The focus has been to explore doing more with what funds are available. The time has come that a tax increase is needed to maintain the level of service that our citizens are accustomed to and address the infrastructure needs that cannot continue to be deferred. The progress in the community can be seen with the projects that have been taken on such as the West Loop Park and the West Norris Street rebuild. Extreme conservatism has allowed the City to build reserves to be utilized for one-time purchases and that practice is continued. The economy has continued to be in a slow growth mode and that is reflected. Additionally, we are avoiding short-term thinking. The City has included in this budget, the 5 year capital plan, and now includes effects on the operating budget.

Achievements in FY15-16:

The following were goals of the FY15-16 Adopted Budget: comprehensive approach to City's infrastructure, focus on economic development, quality of life and internal capacity defined as increasing the capacity of staff and facilities to serve the public.

1. **Comprehensive Approach to City's Infrastructure**

Utilities

Systematic replacement of sewer lines through CDBG funding, applied for TWDB planning funds to replace original 1905 Water Line on Mechanic Street as well as improvements to the Wastewater Treatment Plant to allow us to utilize reuse, employed remote monitoring flow meters

Roads

I69/US loop frontage road projects in planning stages, completed inventory and assessment of existing roads, continued rehabilitation of high traffic roadways with Norris St. and Divide St., continued strip paving of existing gravel roads within City limits and seal coat program

Drainage

Continued Tres Palacios Drainage Project, completed plan for Blue Creek Water Shed, completed plan for Town and Country Area, implemented new development standards regarding retention/detention

2. **Economic Development**

Downtown Revitalization

Focused on downtown as a destination that will attract residents and tourists and began formation of Downtown Association

Involve all stakeholders in developing an Economic Development Strategy

Conducted a Planning Retreat with Council/CDC/Chamber/ECISD to ensure all are on the same page

Housing Stock

Marketed land availability to developers

3. **Quality of Life**

Parks and Recreation

Develop/Implement Parks Plan that address; maintenance, overall upgrade and specific attention on how to increase public participation, completed master plan and applied for grant funding for connectivity of parks-hike/bike trails

Housing Stock

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

Safe Community

Continued effective public safety initiatives such as National Night Out and Community Service Officer presentations.

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

Staffing

Develop/Implement total compensation system that attracts and retains talented/skilled personnel, invested in training and development of the workforce, invested specifically in Leadership Development for staff in supervisory/management roles

City Facilities

Conducted in depth study on public safety facilities to determine best use and voters supported a $10,000,000 new facility in May

El Campo, the next five years, goals for FY16-17 and beyond:

In 2016, the City hosted its annual Strategic Planning retreat with Council and the management staff. Several priorities were identified in the retreat. Listed below are goals and short and long term objectives. Also included are budget action items that address these goals and objectives.

Infrastructure

The Council, with input from staff, discussed how the aging infrastructure of the City is a priority. They also discussed the need for additional revenue to keep up with infrastructure needs.

Citywide Revitalization

The Council, with staff input, discussed how to enforce liens and other fines for code enforcement violations. They identified several properties to focus their efforts: 1. Theater, 2. Finkelstein, 3. Foremost, and as an alternative, the Old School. They also determined the need to understand options for mowing private property, including the potential necessity of working with the Legislature.

Public Safety

The Council, with staff input, discussed how all the public safety departments – Fire, EMS, and Police – were above standard and exceeding expectations. They also recognized the new public safety building as a great asset to the workforce and community. Additionally, they discussed how an increase in transfers to the local hospital has affected revenue. Their recommendations, for this topic, included: 1. Creating a Council

Committee to aide staff in speaking with the Hospital, 2. Meeting with the Hospital's Operating Board, 3. Researching a Formal Cadet Program while working with the 100 Club.

Inter-local Communication

The Council expressed that relationships with other taxing entities were good. However, they would like to improve their partnership with the El Campo School District. It was expressed that they desired to build upon current efforts to strengthen that relationship for more effective communication between their entities and to the public.

Budget Highlights

The following is a summary of the FY17 Adopted Budget, FY16 Amended Budget, FY16 Adopted Budget.

Fund	FY16 Adopted Budget	FY16 Amended Budget	FY17 Adopted Budget
General Fund	8,551,400	8,551,400	8,901,420
Court Technology Fund	8,000	8,000	-
Juvenile Case Mgmt Fund	-	-	8,000
Hotel/Motel Fund	160,000	160,000	160,000
Debt Service Fund	1,961,650	1,961,650	2,313,360
Police Seizure Fund	5,230	5,230	4,650
Water and Sewer Fund	3,784,590	3,784,590	3,895,780
Solid Waste Fund	1,727,000	1,727,000	1,830,040
EMS Fund	1,592,580	1,592,580	1,759,030
Information Technology	223,940	223,940	234,930
Fleet Replacement	-	-	95,680
General Gov't CIP	147,490	147,490	400,000
Utility CIP	400,000	400,000	490,000
Total	18,561,880	18,561,880	20,092,890

General Fund

The General Fund expenditures are budgeted at $8,901,420 and above the $8,551,400 FY16 Amended Budget by $350,020 primarily because of contributions to capital, and pay adjustments, including cost of living adjustment (1.75%) and market adjustments.

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

- Funds for the lease of a Parks Truck and Streets Truck, in the amount of $10,770
- Funds for two Tahoes, in the amount of $74,000
- Funds for ticket printers and radars, in the amount of $10,540
- Funds for bollards, new doors and lockers at the Aquatic Center in the amount of $10,900
- Funds for rust remediation at the aquatic center in the amount of $19,000

Water and Sewer Fund

This Fund has grown from $3,784,590 in FY16 to $3,895,780 in FY17. This is attributable to an additional $90,000 transfer for capital, which includes Monseratte controls, as well as pay adjustments.

Conclusion

A rate increase to $.63000/$100 of valuation. This is necessary to maintain the current service level and also address our infrastructure needs. We were able to include a marginal 1.75% increase for the employees and some market adjustments for those positions that had not been adjusted in many years and were below the survey results.

The bright side that is not told here is that we are at a really pivotal spot right now in the life cycle of the City of El Campo. There are many projects going on and new business coming to town and interest being generated in our community thanks to the efforts of the retail recruitment and revitalization efforts that the City Council has supported. Next year should be a good one for the City in terms of growing our ad valorem tax on the commercial side as well as sales tax which will allow some tax relief to the residential tax rates which are largely supporting services right now.

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

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

Sincerely,

Mindi Snyder
City Manager

FY16-17 Calendar of Strategic Planning and Budget Process

Q1

January 19:	Strategic Planning Retreat
February 8:	Employee Benefit Committee meeting strategizing FY17 health plan provisions
February 8:	Adoption of strategic priorities
February 22:	Distribution of budget calendar
March 31:	Begin 2016-2017 budget preparation

Q2

April 11:	Revenue review (Finance and Department heads). Fixed cost preparation.
May 4	Capital priorities ranking by Department heads
May 6:	Distribute budgets to Department heads
June:	Finance reviews budgets. Budget meetings with departments, City Manager and Finance.
June 27:	Budget workshop (Council).

Q3

July:	Prepare proposed budget
July 25:	Present proposed budget to Council
August 8:	Discussion of proposed 2016 tax rate; take record vote on proposed 2016 tax rate increase and s schedule public hearing for August 22 (if necessary)
August 22:	Call second public hearing (if necessary) on tax in crease; public hearing on tax increase; Council work session on budget
September 12:	Second public hearing on tax rate increase (if necessary); public hearing on proposed budget
September 26:	Budget and tax adoption

Q4

October 1:	First day of the fiscal year
October, November December:	Monitor budget

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

Governmental Funds

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

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

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

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

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

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

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

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

Proprietary Funds

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

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

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

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

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

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

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

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

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

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

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

CITY OF EL CAMPO
2016-2017 BUDGET
EXECUTIVE SUMMARY

The following is a summary of key elements included in the Fiscal Year 2016-2017 Adopted Budget for the City of El Campo. The 2017 fiscal year begins October 1, 2016 and ends September 30, 2017.

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 FY17 Adopted Budget, FY16 Amended Budget, and the FY16 Adopted Budget.

FY17 Adopted Net Budget Summary

Fund	FY16 Adopted Budget	FY16 Amended Budget	FY17 Proposed Budget
General Fund	8,551,400	8,551,400	8,901,420
Court Technology Fund	8,000	8,000	-
Juvenile Case Mgmt Fund	-	-	8,000
Hotel/Motel Fund	160,000	160,000	160,000
Debt Service Fund	1,961,650	1,961,650	2,313,360
Police Seizure Fund	5,230	5,230	4,650
Water and Sewer Fund	3,784,590	3,784,590	3,895,780
Solid Waste Fund	1,727,000	1,727,000	1,830,040
EMS Fund	1,592,580	1,592,580	1,759,030
Information Technology	223,940	223,940	234,930
Fleet Replacement	-	-	95,680
General Gov't CIP	147,490	147,490	400,000
Utility CIP	400,000	400,000	490,000
Total	18,561,880	18,561,880	20,092,890

Budget Basis
The budgets for the Governmental Funds (General Fund, Court Technology Fund, Hotel/Motel Fund, Debt Service Fund and Police Seizure Fund) are prepared on the modified accrual basis of accounting. Using this accounting method revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The budgets for the Enterprise Funds (Water and Sewer, Solid Waste, EMS Fund) are budgeted using a cash basis of accounting, in which transactions are only recognized when cash changes hands. The budgets for the Internal Service Fund (Information Technology also utilizes the modified accrual basis of budgeting and accounting.)

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

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

A detailed review of departmental submissions is conducted to ensure that requests are complete and within the guidelines of the City Manager. The Finance Division prepares and provides budget estimates to all departments for many costs including salaries and benefits, utilities, and other costs. All other costs are held at the FY16 level. The base or target budgets prepared by departments are designed to provide the resources needed to maintain current service levels. Budgets submitted by departments are reviewed to make sure they include only those things necessary to maintain existing levels of service.

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

Fiscal and Budgetary Policies
Each year as part of the budget process, the Fiscal and Budgetary Policies will be reviewed. These policies are included as *Appendix E* in this document. Also included in the Appendices are the Debt Policy and the Charter Provisions 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 FY17 Adopted Budget. These include a summary of the City's key economic indicators and the financial forecast.

1. Building Permits and Development —Single-family residential construction increased. Through June 2016, 11 single-family permits were issued. For the same period of 2015, 7 single-family residential permits were issued. From October through June 2016, the City issued permits with a value of $2,030,847. For the same period in 2014, $2,564,949 was permitted.

Commercial construction also picked up in El Campo. Through the first nine months of 2016, $12,044,120 in new construction was permitted compared to $8,595,155 through the same period of 2015.

2. Unemployment Rate--Wharton County has maintained an unemployment rate of 4.6%, which is 0.4% below the national average of 5.0%.

3. Sales Tax Revenues-- The sales tax is the largest revenue source for the City's General Fund, accounting for approximately 42% of General Fund revenues. This is one reason why a fiscally conservative approach is taken to estimate future sales tax revenues. Sales tax revenues are projected to remain stable from the FY16 year-end estimate.

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

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

Personnel
As a service providing organization, salaries and benefits account for the largest percentage of operating expenses. El Campo is similar to other cities in this respect. Personnel expenditures account for approximately 41% of total City operating and maintenance expenditures. The Adopted budget includes 112 full time equivalent positions.

Highlights of the personnel section of the Adopted FY17 Budget:

- Targeted market adjustments to employees that fall below market. In an effort to remain competitive, five positions (a total of 16 employees) were identified to adjust to meet market, totaling $63,270
- 1.75% cost of living adjustment, effective January 1, 2017, totaling $73,555
- The Community Services Director position will be phased out, with the pending retirement of the existing Director scheduled for March 31, 2017
- A Maintenance Worker position was eliminated in Streets

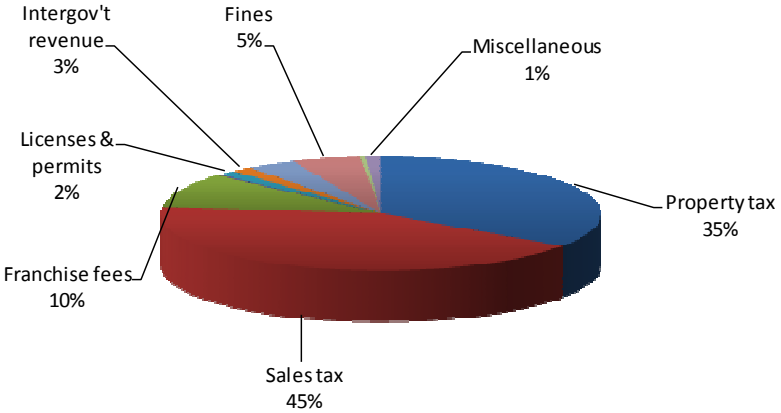
- Maintain health insurance premiums at FY16 Budget Levels

2016-2017 BUDGET
BUDGET SUMMARY

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

Revenues
The General Fund revenues and transfers are projected at $8,901,420. This is a $350,020 increase from the previous fiscal year's estimate for year-end due to an increase in ad valorem taxes and transfers.

FY17 Adopted General Fund Revenues



Taxes
Advalorem tax, or property tax, is estimated at $2,925,970 for FY17, which is an increase of $359,818 due to new construction tax revenue and an increase in the maintenance and operations portion of the tax rate.

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

Franchise fees are the General Fund's third largest revenue source and are projected to decrease in FY17. Franchise fees are estimated to be $828,730 for FY17, down $10,737 from the year end estimate or a 1% decrease. Finally, alcoholic beverage taxes also remained stable at $18,000, nearly equivalent to the FY16 year-end estimate.

Licenses and Permits
Licenses and permits are expected to remain constant in FY17. Licenses and permits are budgeted at $117,270.

Intergovernmental Revenue
This source of revenue comes from the El Campo Independent School District for two School Resource Officers. This revenue source remained the same for FY17.

Charges for Services
Revenues in this category include: civic center fees, animal shelter fees, mowing fees, recreational fees, and aquatic center fees. This revenue category has seen increases for the last ten years, primarily because of aquatic center revenues. In the coming fiscal year, revenues are expected to be $303,630. This is $2,754 decrease or 1% lower than FY16. This revenue source makes up 5% 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 $418,710.

Interest and Miscellaneous
The final revenue categories in the General Fund are interest, transfers and miscellaneous. Investment interest is budgeted at $32,500 for FY17.

Miscellaneous revenues only constitute $93,100 of the General Fund revenues. Included in this category are: sale of fixed assets, land leases, culvert revenue, gas and oil revenue.

Transfers
Transfers total $534,040 and include transfers from the Hotel/Motel Fund, the Solid Waste Fund, the EMS Fund and the Water and Sewer Fund.

Expenditures and Transfers
The General Fund expenditures and transfers are budgeted at $8,901,420.

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

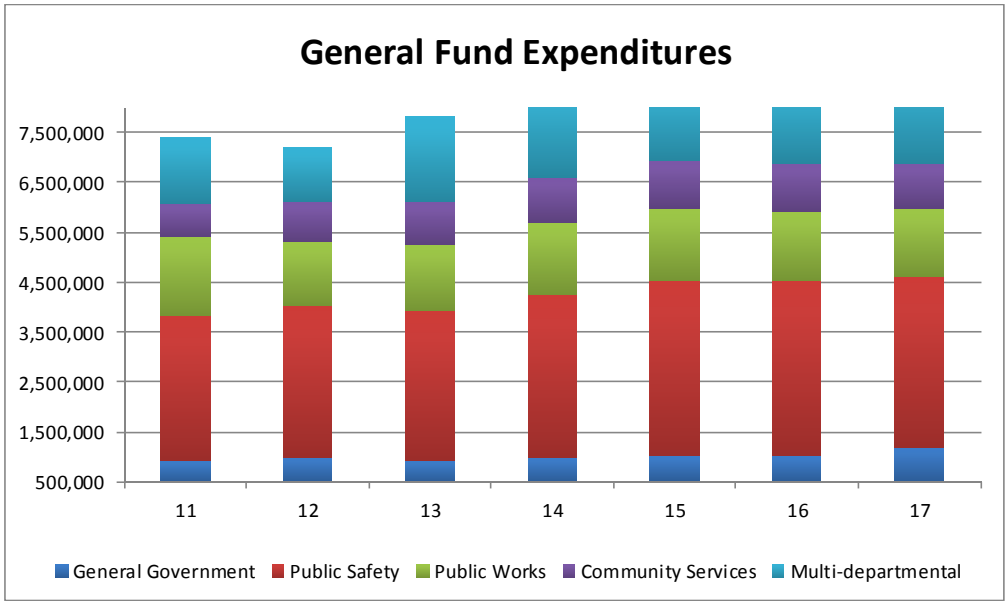
The largest General Fund expenditure is public safety, with a total budget of $3,478,790 and a decrease of less than 1%. Public safety consists of: Police, Communications and Fire, Fire Marshal and Emergency Management.

Multi-Departmental expenditures and transfers (Non-Departmental), total $1,285,390 and $660,260, respectively. Included in these expenditures are: property insurance, audit, attorney fees, and transfers to the Information Technology Fund, Fleet Replacement Fund and the Capital Project Fund.

Public Works comprises the third largest division. Total expenditures budgeted for FY17 is $1,377,470. Public Works includes: Public Works Administration, Streets and Vehicle Maintenance.

The fourth largest category is General Government. For FY17, $1,171,060 is budgeted, which represents a 13.56% increase or $139,850. The budget includes Mayor and Council, Administration, Finance, Personnel, Municipal Court, and Inspections.

Finally, Community Services is the fifth largest expenditure in the General Fund. For FY17, $928,440 is budgeted for Community Services Administration, Parks and Recreation, the Civic Center and the Aquatic Center.



Categorical breakout of General Fund Expenditures

Personnel Services
The largest categorical expense in the General Fund is personnel services. Although there is a reduction in personnel for the Community Services Director's retirement and the elimination of a Streets Maintenance Worker, the total increase for personnel in the General Fund is 1.25% or $63,950. This is attributable to the pay adjustments, a 1.75% cost of living adjustment, effective January 1, 2017, and market adjustments. The total budget for General Fund personnel is $5,160,309.

Operational Expense
Operational expense is the second largest category in the General Fund and includes: insurance, communications, training and travel, electricity, natural gas, dues and subscriptions, and other maintenance costs. Total Operation Expense for the General Fund for FY17 is $1,106,800.

Other Services
Other services is the third largest category in the General Fund and are expenses related to contracted services including engineering, legal fees, payments to appraisal district and payments to the outside agencies. This category has decreased 7.53%.

Supplies
Supplies include office supplies, uniforms, gas and oil, minor equipment and various other supplies. This category is down 3.41% from FY16, attributable to fuel savings.

Repairs and maintenance
Repairs and maintenance expenditures are budgeted with a 2.34% decrease.

Fund Balance
It is the policy of the City to maintain an undesignated fund balance at a minimum of 90 days of current year budgeted expenditures. The City continues to meet this requirement. The policy also states that undesignated funds will be allowed to accumulate for capital projects. In FY16, funds were used to support capital projects.

COURT TECHNOLOGY FUND

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

Revenues
The Court Technology Fund revenues are projected at $7,800. Funds match the FY16 year-end levels.

Expenditures
Expenditures are not budgeted for FY17, in an effort to restore the fund balance.

Fund Balance
Funds in the Court Technology Fund have been steadily expended on technological purchases for the court, including software to enable online payments of citations, and this fund will not carry a fund balance in FY17.

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

Revenues
The Court Security Fund revenues are projected at $4,610. This mirrors the FY16 Year End estimate.

Expenditures and Transfers
Included in the Adopted Budget is $4,610 for minor equipment, including replacement of security equipment.

Fund Balance
The Court Security Fund will not carry a fund balance.

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

Revenues
Hotel/Motel tax revenues are projected at $160,000, budgeted slightly less than the FY16 Year End Estimate.

Expenditures and Transfers
Hotel/Motel funds are used for two purposes: a payment to the Chamber of Commerce, in the amount of $41,280. The Chamber provides information on developing the visitor industry in El Campo and a transfer for Civic Center operations and funding the marketing and tourism contracting, in the amount of $118,720.

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

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

Revenues and Transfers
The Debt Service Fund revenues and transfers are projected to total $2,313,360. This is significantly larger than the 2016 budgeted amount due to recent issuances (2016 General Obligation Bonds, 2015 General Obligation Bonds, 2015 Certificates of Obligation) and the State Infrastructure Bank loan.

Taxes
Ad Valorem tax, or property tax, is estimated at $1,140,210 for FY17.

Interest
The final revenue source in this fund is interest. Interest is projected at $200 for FY17, which matches the year end estimate for FY16.

Miscellaneous
The City will receive $52,280 from the City Development Corporation to support the 2016 debt payment for I69 improvements.

Transfers
The Debt Service Fund, beginning in FY16, records all of the City's long-term debt obligations. As a result, debt supported by the Water and Sewer Fund will be expended out of the Debt Service Fund. A transfer in the amount of $1,020,670 from the Water and Sewer Fund will be used for the debt associated with water and sewer projects and $100,000 from the EMS Fund will be used to support the 2015 and 2016 GOB payments for the new Public Safety Building.

Expenditures
The Debt Service Fund expenditures are projected at $2,313,360.

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 $1,167,000. Principal is still outstanding for the 2008 Certificates of Obligation, 2010 Certificates of Obligation, 2012 General Obligation Bonds, 2013 Certificates of Obligation, 2013 Certificates of Obligation Series A, 2014 Tax Notes, 2014 Certificates of Obligation, 2014 Certificates of Obligation Series A, 2015 Certificates of Obligation, 2015 General Obligation Bonds and 2015 Certificates of Obligation Series A, 2016 General Obligation Bonds and the State Infrastructure Bank loan.

Interest payments are the second largest category in the Debt Service Fund, totaling $997,210.

Capital leases are the third largest category, in the amount of $143,100 for the generators, street sweeper and motor grader capital leases.

Finally, fiscal agent fees are the last category in the Debt Service Fund. Fiscal agent fees are projected at $6,050 for FY17.

Fund Balance
Funds were drawn down in FY16 in an effort to reduce excess fund balance through the retirements or pay-down of existing debt.

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

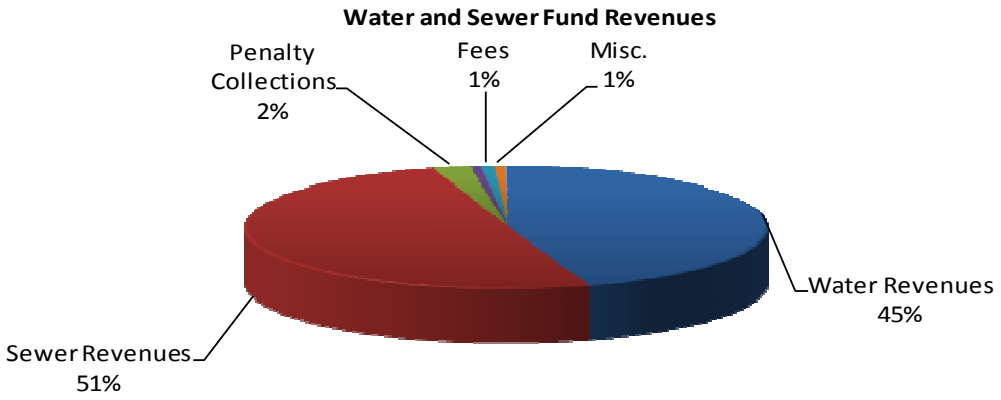
Revenues
Revenues for the Police Seizure Fund are projected at $4,650 for FY17.

Expenditures
Expenditures for the Police Seizure are budgeted at $4,650 for minor equipment.

Fund Balance
The Police Seizure Fund saw a decrease in fund balance in FY16, which is attributable to the purchase of equipment. The fund has $86,805 in fund balance. It is anticipated that the fund levels will remain the same in FY17.

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

Revenues and Transfers
The Water and Sewer revenues are projected at $3,895,780. This is a 3.02%, or $114,174 increase from the previous fiscal year. This increase is attributable to the new rate structure in FY17.



Water and Sewer Revenue
Sewer revenue is the largest revenue source in this fund and is estimated at $1,930,070 for FY17, which is a 3.30% increase primarily because of the new rate structure (see budget message).

Water revenue is the second largest revenue source in this fund and is projected to be $1,723,490 for FY17.

Penalty Collections
Penalty collections remain stable in the budget. The FY17 budget includes $88,000 for penalties.

Interest
Investment interest in the Water and Sewer Fund significantly decreased in recent years because of the sluggish interest rates. Investment interest is budgeted at $7,000 for FY17.

Taps, Fees and Miscellaneous
Taps, fees and miscellaneous revenues only constitute $69,200 of the Water and Sewer Fund revenues. Included in this category are: water taps, sewer taps, reinstatement fees, returned check fees and equity returns.

Transfers
Transfers only constitute $78,020 (from the Solid Waste Fund) of the Water and Sewer Fund's resources.

Expenditures and Transfers
The Water and Sewer expenditures and transfers are projected at $3,895,780.

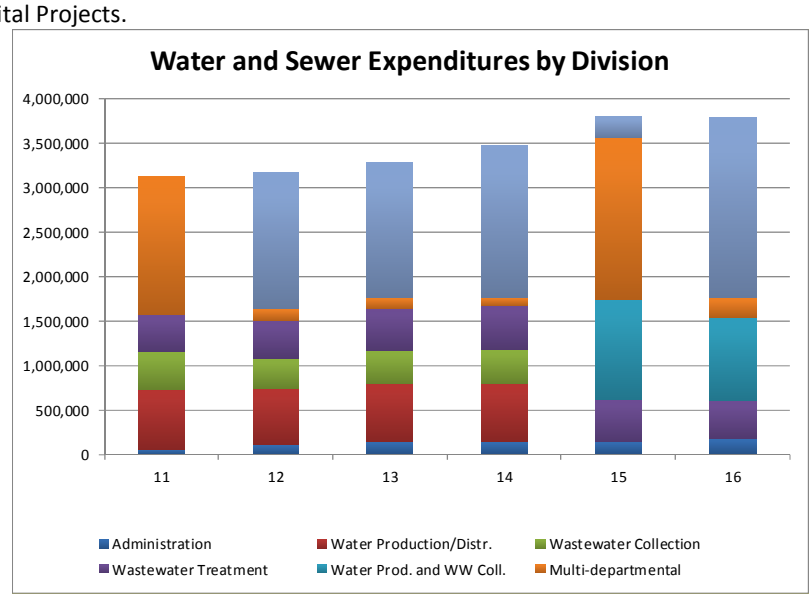
Water and Sewer expenses include: administrative services, water production and wastewater collection, wastewater treatment and multi-departmental and non-departmental.

The largest Water and Sewer Fund operating expense is Water Production and Wastewater Collection. Total expenditures budgeted for FY17 are $928,360. Greater detail regarding expense can be found in the department summary section.

The second largest division is Wastewater Treatment Plant. For FY17, $415,210 is budget for plant operations.

Administration is the third largest expense in the Water and Sewer Fund. For FY17, $197,880 is budgeted for the administrative and billing function of this Fund.

Finally, Multi-departmental and transfers (Non-Departmental) round out the Water and Sewer Fund, with a total budget of $2,354,330. Included in these expenditures are: insurance payments, audit, professional services, bad debt, residential developer incentives, and transfers to the General Fund, Information Technology Fund, Debt Service Fund and transfers for Capital Projects.



Categorical breakout of Water and Sewer Fund Expenditures

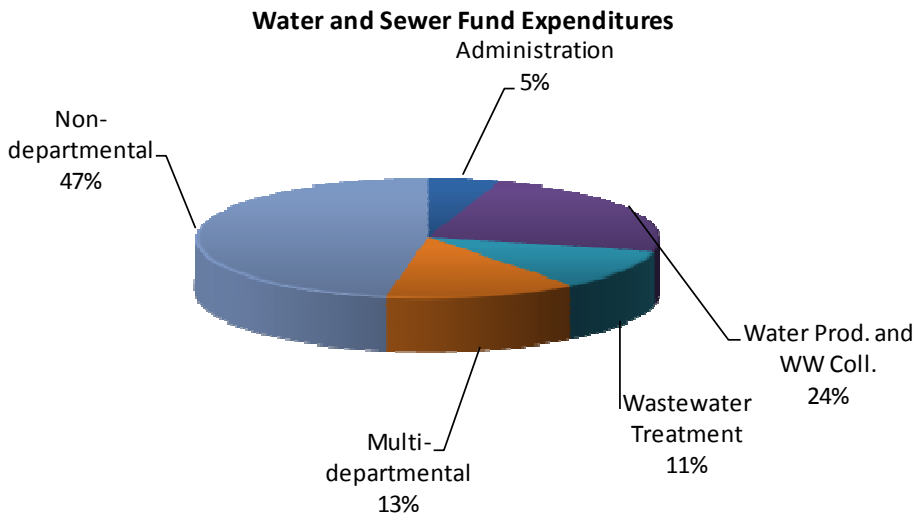
Personnel Services
The largest categorical expense in the Water and Sewer Fund is personnel services. Personnel services are projected to increase 3.15% over the previous fiscal year, attributable to the 2.75% merit increase effective January 1.

Other Services
Other services are expenses related to contracted services including leak study, engineering services, lab testing fees, assessment fees to the state, and miscellaneous services. This category is the second largest expenditure category in the Water Sewer Fund and has decreased 7.39%.

Operational Expense
Operational expense is the third largest category in the Water and Sewer Fund and includes: insurance, communications, training and travel, electricity, natural gas, dues and subscriptions, and other maintenance costs. This category is projected to increase by 3.51% from the previous fiscal year.

Repairs and maintenance
Repairs and maintenance expenditures are budgeted 2.45% increase.

Supplies
The smallest categorical expense for the Water and Sewer Fund is supplies for FY17. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other supplies. This category is down 5.51%.



Retained Earnings
As mandated by policy, the Water and Sewer Fund carries a reserve of 90 days of current year's expenditures. Additional funding is required to support the City's capital plan in FY17 and some of these funds will come from Retained Earnings.

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

Revenues
The Solid Waste Fund revenues are projected at $1,830,040.

Garbage Service
Garbage service is estimated at $1,700,000 for FY17, which remains stable from the FY16 year-end estimate.

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

Expenditures and Transfers
The Solid Waste Fund expenditures are projected at $1,830,040. Again, this is constant with the FY16 year-end estimate.

Garbage Contract
The majority of expenditures in this fund belong to garbage contracts. The City utilizes Progressive for garbage services; $1,700,000 is budgeted for the FY17 fiscal year.

Transfers
Included in the FY17 Adopted Budget are transfers to both the General Fund, in the amount of $52,020 and the Water and Sewer Fund, in the amount of $78,020.

Retained Earnings
The Solid Waste Fund has nearly $104,573 in retained earnings, funds which have carried over the last several fiscal years.

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

Revenues
The EMS Fund revenues are projected at $1,759,030 a large increase attributable to collections and funding from ESD #4.

Intergovernmental Revenue
Intergovernmental revenue is estimated at $952,510 for FY17. 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 FY17 projection is $756,520.

Expenditures and Transfers
The EMS Fund expenditures are projected at $1,759,030. These expenditures are related to providing the day-to-day operations of the Emergency Medical Services Division.

Personnel Services
The largest categorical expense in the EMS Fund is personnel services. Personnel services are projected at $1,135,380 for FY17 and include funds for additional funds for part-time labor.

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

Supplies

The next largest categorical expense for the EMS Fund is supplies for FY17. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other medical supplies.

Repairs and maintenance
Repairs and maintenance expenditures budgeted at $50,580 for janitorial services, building and grounds maintenance, vehicle maintenance and equipment maintenance.

Capital Expense
The fifth largest category is capital expenditures budgeted as $103,000 for new equipment ($100,000).

Other Services
Other services are expenses related to fees for the medical director and miscellaneous services, budgeted at $17,000 for FY17.

Transfers
Transfers are planned for FY17 at $199,870 to the Information Technology Fund, General Fund and the Debt Service Fund.

Retained Earnings
The EMS Fund has $561,537 in retained earnings. These funds are not expected to grow or be drawn down on in FY17.

INFORMATION TECHNOLOGY FUND
The Information Technology Fund is an internal service fund that provides computer maintenance and purchases within the City of El Campo. In an effort to standardize equipment and consolidate costs, this fund has been established for FY17. Transfers from both the General Fund of $175,490, Utility Fund of $52,010 and EMS Fund of $7,430 will be utilized for equipment purchases as well as any maintenance costs.

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

Revenue in this fund comes from a transfer from the General Fund, and totals $400,000 for FY17.

Planned projects for FY17 include: street seal coating ($400,000).

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

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

Available funds come from transfers from the Utility Fund. Planned projects for FY17 include: water and sewer line rehabilitation ($400,000) and Monseratte water controls ($90,000).

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

Conclusion
The previous discussion provides the reader with an overview of the Adopted FY 17 budget and key differences from the FY17 budget. The following sections of the budget provide a more detailed discussion of the Adopted Budget.

Form of government

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

Quality of Life

- Schools – 6
- Acres of parks – 56
- Swimming pool – 1
- Tennis courts – 4
- Community center – 1
- Hotels/Motels – 6
- Bed and breakfast – 1
- Number of churches – 13
- Number of restaurants – 39

Population Statistics

- Population – 11,602 (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 (2014)

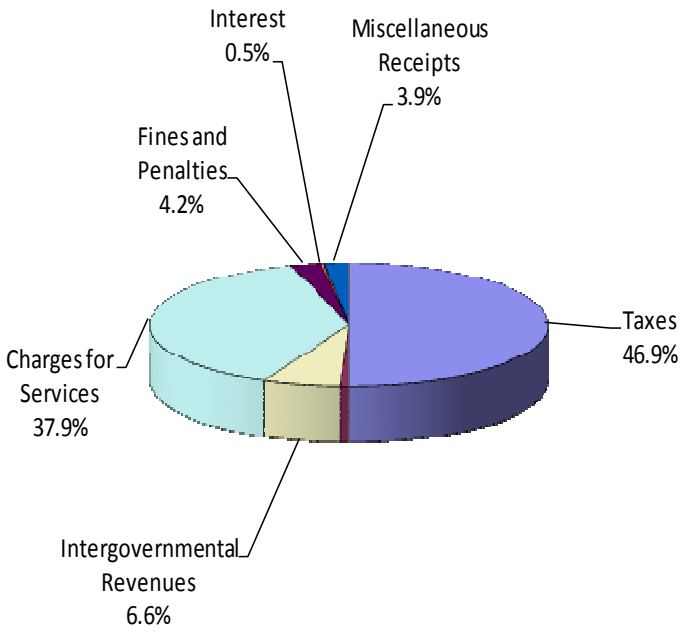
- Top ten taxpayers-
  - Wal-Mart Stores
  - Key Energy Services, Inc.
  - United Agriculture Coop Inc.
  - American Electric Power
  - Winfield Solutions LLC
  - Kansas City Southern Railway
  - HEB
  - Express Energy Services
  - Leedo Manufacturing Co.
  - Ryan Services
- Top ten employers-
  - El Campo Independent School District
  - Greenleaf Nursery
  - El Campo Memorial Hospital
  - Wal-Mart
  - HEB
  - Prasek's Hillje Smokehouse
  - Fesco
  - City of El Campo
  - Mark's Machine
  - New ICM

City Infrastructure

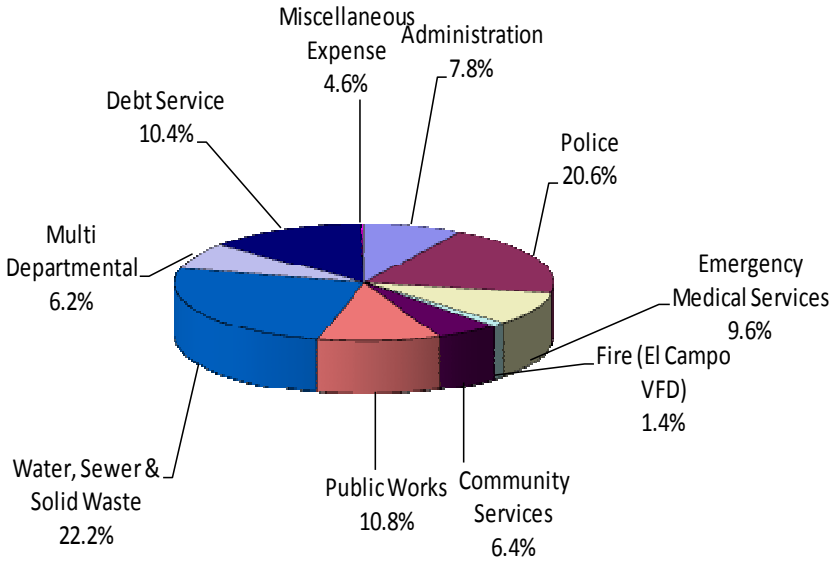
- Police station – 1
- Fire station – 1
- Water mains (miles) – 109.9
- Sanitary sewers (miles) – 86.2
- Storm sewers (miles) - 40

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
REVENUES				
Taxes	7,565,305	7,965,550	8,099,069	8,572,910
Permits and Licenses	185,889	115,060	115,835	117,270
Intergovernmental Revenues	1,069,678	1,072,050	1,072,310	1,071,980
Charges for Services	6,012,427	6,217,310	6,501,787	6,569,210
Fines and Penalties	426,710	512,610	431,510	434,510
Interest	29,305	21,660	40,104	39,890
Miscellaneous Receipts	666,392	296,530	300,770	341,580
Total Revenues	**15,955,704**	**16,200,770**	**16,561,384**	**17,147,350**
Transfers In	3,309,195	2,361,110	3,061,529	2,953,340
Total Other Sources	**3,309,195**	**2,361,110**	**3,061,529**	**2,953,340**
TOTAL RESOURCES	**19,264,898**	**18,561,880**	**19,622,913**	**20,100,690**
EXPENDITURES				
Administration	1,346,186	1,289,130	1,257,969	1,433,030
Police	3,177,530	3,251,060	3,255,421	3,343,380
Emergency Medical Services	1,638,001	1,517,150	1,546,911	1,559,160
Fire (El Campo VFD)	210,825	224,250	203,800	203,000
Community Services	1,764,530	958,830	903,839	928,440
Public Works	2,649,457	1,525,090	1,918,226	1,783,180
Water, Sewer & Solid Waste	4,514,858	4,056,620	4,123,484	4,249,330
Multi Departmental	1,319,495	1,375,710	1,473,424	1,285,390
Debt Service	952,403	1,961,650	1,961,650	2,313,360
Miscellaneous Expense	46,737	41,280	43,418	41,280
Total Expenditures	**17,620,022**	**16,200,770**	**16,688,142**	**16,804,140**
Transfers Out	3,309,195	2,361,110	3,061,529	2,953,340
Total Other Financing Uses	**3,309,195**	**2,361,110**	**3,061,529**	**2,953,340**
TOTAL EXPENSES	**20,929,217**	**18,561,880**	**19,749,671**	**20,092,890**

FY17 Adopted Revenues



FY17 Adopted Expenditures



FY17 Overall Summary of Revenues, Expenditures and Changes in Fund Equity

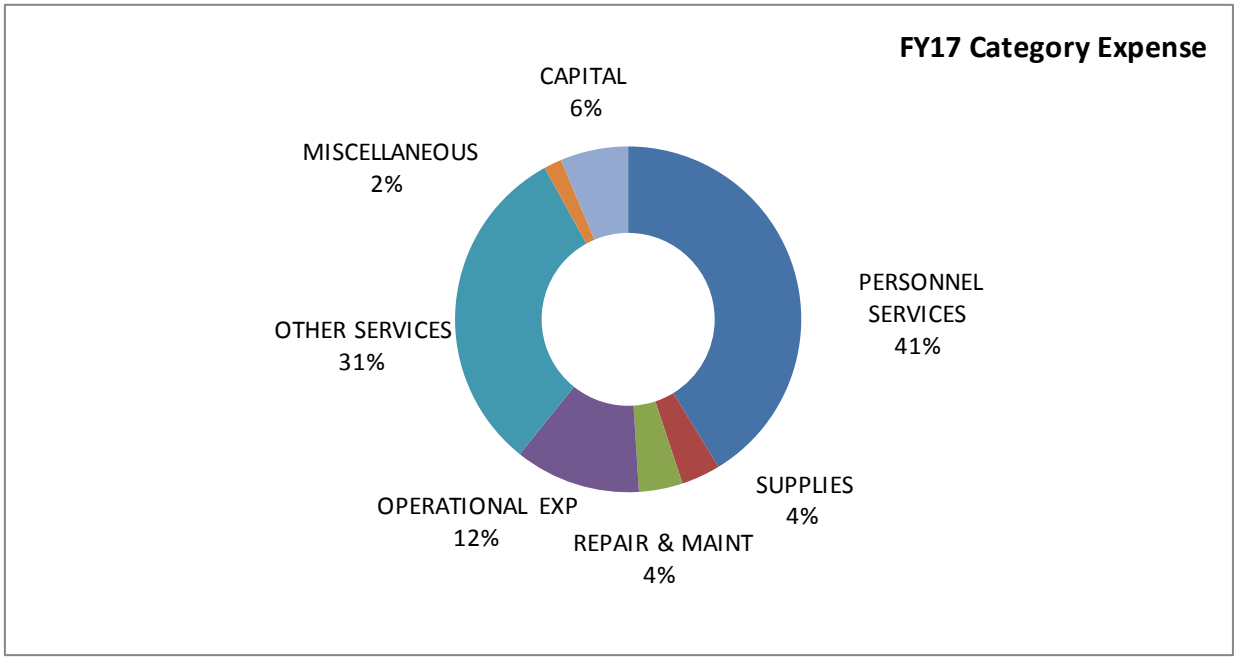
	GOVERNMENTAL FUND TYPES					
	General Fund	Court Technology	Juvenile Case Management	Hotel/ Motel	Debt Service	Police Seizure
BEGINNING BALANCE	$2,685,889	-$8,976	$0	$0	$154,312	$86,805
REVENUES						
Taxes	7,272,700			160,000	1,140,210	
Permits and Licenses	117,270					
Intergovernmental Revenues	129,470					
Charges for Services	303,630					
Fines and Penalties	418,710	7,800	8,000			
Interest	32,500				200	150
Miscellaneous Receipts	93,100				52,280	4,500
Total Revenues	**8,367,380**	**7,800**	**8,000**	**160,000**	**1,192,690**	**4,650**
Transfers In	534,040				1,120,670	
Total Other Sources	**534,040**	**0**	**0**	**0**	**1,120,670**	**0**
TOTAL RESOURCES	**8,901,420**	**7,800**	**8,000**	**160,000**	**2,313,360**	**4,650**
OPERATING EXPENSES						
Personnel Services	5,162,309					
Supplies	445,710					
Repair and Maintenance	441,480					
Operational Expense	1,126,800					
Other Services	846,440					
Miscellaneous	218,420			41,280		4,650
Capital Outlay						
Debt Service					2,313,360	
Total Expenditures	**8,241,160**	**0**	**0**	**41,280**	**2,313,360**	**4,650**
Transfers Out	660,260	0	8,000	118,720		
Total Other Financing Uses	**660,260**	**0**	**8,000**	**118,720**	**0**	**0**
TOTAL EXPENSES	**8,901,420**	**0**	**8,000**	**160,000**	**2,313,360**	**4,650**
TOTAL ENDING BALANCE	2,685,889	-1,176	0	0	154,312	86,805
Reserve for contingencies	2,060,290	0	0	0	0	0
Restricted balance	500,000	0	0	0	0	0
UNRESTRICTED	**$125,599**	**-$1,176**	**$0**	**$0**	**$154,312**	**$86,805**

FY17 Overall Summary of Revenues, Expenditures and Changes in Fund Equity

PROPRIETARY FUND TYPES			INT. SRVC FUND TYPES		CAPITAL FUNDS		ALL FUNDS		
Water and Sewer	Solid Waste	EMS	Information Technology	Fleet Replacement	General Government CIP	Utility CIP	2016-17 TOTALS	2015-16 TOTALS	2014-15 TOTALS
$1,774,924	$104,573	$561,537	$0	$0	$0	$0	$5,359,064	$5,577,981	$7,242,299
							8,572,910	8,099,069	7,565,305
							117,270	115,835	185,889
		952,510					1,081,980	1,072,310	1,069,678
3,809,060	1,700,000	756,520					6,569,210	6,501,787	6,012,427
							434,510	431,510	426,710
7,000	40						39,890	40,104	29,305
1,700	130,000	50,000					331,580	300,770	666,392
3,817,760	**1,830,040**	**1,759,030**	**0**	**0**	**0**	**0**	**17,147,350**	**16,561,384**	**15,955,704**
78,020			234,930	95,680	400,000	490,000	2,953,340	3,061,529	3,309,195
78,020	**0**	**0**	**234,930**	**95,680**	**400,000**	**490,000**	**2,953,340**	**3,061,529**	**3,309,195**
3,895,780	**1,830,040**	**1,759,030**	**234,930**	**95,680**	**400,000**	**490,000**	**20,100,690**	**19,622,913**	**19,264,899**
776,050		1,135,380					7,073,739	6,720,067	6,703,576
68,600		126,220					640,530	556,331	545,293
209,050		50,580					701,110	712,863	782,871
512,480		126,980	234,930				2,001,190	1,882,642	2,754,192
472,650	1,700,000	17,000					3,036,090	3,257,125	3,106,964
20,500							284,850	299,971	325,433
		103,000		95,680	400,000	490,000	1,088,680	1,297,493	2,449,288
							2,313,360	1,961,650	952,403
2,059,330	**1,700,000**	**1,559,160**	**234,930**	**95,680**	**400,000**	**490,000**	**17,139,550**	**16,688,143**	**17,620,021**
1,836,450	130,040	199,870					2,953,340	3,061,529	3,309,195
1,836,450	**130,040**	**199,870**	**0**	**0**	**0**	**0**	**2,953,340**	**3,061,529**	**3,309,195**
3,895,780	**1,830,040**	**1,759,030**	**234,930**	**95,680**	**400,000**	**490,000**	**20,092,890**	**19,749,672**	**20,929,217**
1,774,924	104,573	561,537	0	0	0	0	5,366,864	5,451,223	5,577,981
514,833	0	0	0	0	0	0	2,575,122	2,210,386	3,452,602
0	0	0	0	0	0	0	500,000	500,000	500,000
$1,260,092	**$104,573**	**$561,537**	**$0**	**$0**	**$0**	**$0**	**$4,866,864**	**$4,951,223**	**$5,077,981**

FY17 Adopted Summary of Expenditures by Category

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
PERSONNEL SERVICES	$6,703,576	$6,948,690	$6,720,067	7,071,740
SUPPLIES	545,293	650,250	556,331	626,530
REPAIR & MAINT	782,871	673,480	712,863	701,110
OPERATIONAL EXP	3,706,595	3,538,890	1,882,642	2,017,190
OTHER SERVICES	3,106,964	3,409,740	5,218,775	5,349,450
MISCELLANEOUS	325,433	281,230	299,971	284,850
CAPITAL OUTLAY	2,449,288	698,490	1,297,493	1,088,680
Total Expenditures	**17,620,021**	**16,200,770**	**16,688,143**	**17,139,550**
TRANSFERS	3,309,195	2,361,110	3,061,529	2,953,340
Total Other Financing	**3,309,195**	**2,361,110**	**3,061,529**	**2,953,340**
TOTAL EXPENSES	**20,929,217**	**18,561,880**	**19,749,672**	**20,092,890**



Purpose

The 2016-2017 Proposed Budget was developed in context of long-term financial plans. The plans anticipate funding needs and available revenues and expenses. Plans have been developed for El Campo's major operating funds: General, Utility and EMS. Each plan presents the fund over seven fiscal years: two previous years, the adopted "base year" budget for fiscal year 2017, and four project years. There are several benefits to these plans. First, the plans give future Council a valuable perspective when considering budgets within each plan's five year horizon. Second, the plans impart a measure of discipline on the City's staff. The plans establish funding ceilings on recurring operating expenditures. Department directors may only exceed these ceiling by presenting requests to the City Manager that provide new or expanded services to the community. Operating budgets are approved by City Council.

Finally, the plans help the City in absorbing the impact of economic booms and busts. By establishing funding ceilings, revenues generated by an economic boom are added to fund balance so that funds are available to support city services when the inevitable economic bust arrives. This aspect of planning is exercised in all three of the operating funds beginning with the 2017 fiscal year.

These financial controls are premised on the principle of balancing the City of El Campo's budget. In order to ensure fiscal stability of the City's operations, El Campo relies on a balanced budget to ensure responsible spending of public funds. A balanced budget occurs when the total sum of revenues collected in a fiscal year is equal to its expenditures. This principle ensures adequate resources and funding to cover ongoing city operational expenditures.

General Fund Long-Term Plan

The plan reflects the following assumptions based on historic trends and knowledge of economic conditions present when the budget was developed:

1. Non-property taxes increased marginally from FY2015 to the estimated 2016 total (2.37%) . The projected years 2017 through 2021 assume modest 1.5 percent increases.

2. Property tax revenue is dependent on two variables: appraised value and the tax rate. Property values for 2016 (used for the 2015 levy) increased 5.9 percent; this is the seventh year in a row of an increase in values. From FY2009 through FY2016, values have increased a cumulative 26.9 percent. The tax rate proposed for FY2017 is .63000 cents per $100 assessed values, an increase from the previous year. The increase in the tax rate and appraised values generate an additional $420,240 in revenues. El Campo's maintenance and operations portion is $2,878,980 for General Fund activities. The interest and sinking portion of the rate is $1,140,210 for FY2017. The General Fund long-term plan assumes 2 percent average increase of appraised values from fiscal year 2017 to 2021. Much of this expected growth can be attributed to new construction.

3. All other revenues during the planning horizon are expected to increase a modest 2 percent per year.

4. Approximately two-thirds of the General Fund's expenditures are associated with employee compensation. The base 2017 year budget for personnel services is $63,950 more than the 2016 budget due to the 1.75% cost of living adjustment effective January 1, 2017 and market adjustments effective October 1, 2016.

5. Due to the uncertainty of healthcare costs, an additional 5.95% percent was added to budget to cover any increase to the organization.

6. The General Fund makes contributions to General Government CIP Fund and Information Technology Funds.

Utility Fund Long-Term Plan

The goal of the Utility Fund's plan is to generate sufficient revenues to support operating expenses, as well as to fund capital projects. Below are features of the plan.

1. Operating revenues are determined by the water and sewer rate, as well as the volume of water sold and sewer treated. These revenues are highly influenced by weather patterns. Hot, dry summers result in high water sales which to a certain extent also generates higher sewer revenues. Seasons of heavy precipitation, on the other hand, result in reduced water sales and the corresponding sewer revenues. Due to an unusual amount of rainfall in the spring months, utility operating income is falling at or slightly short of projections. The long-term plan assumes that for fiscal year 2017 through 2021, water sales will increase each year based on rates and demand.

2. Debt service projections remain stable throughout the life of the plan, averaging at $912,814 annually. The 2014 Tax Notes, in the amount of $500,000, will retire in 2021, reducing debt payments after by $75,000 annually. These funds have been used to update various infrastructure throughout the community.

3. Sufficient funds are generated during the planning horizon to support major capital initiatives including $400,000 a year for main replacements.

EMS Fund Long-Term Plan

Similar to the Utility Fund, the EMS Fund's plan is to generate sufficient revenues to support operating expenses, as well as to fund capital projects. Features of the plan are as follows:

1. Operating revenue increased slightly in 2017 due to the increase in support from Emergency Services District #4, as well as a large increase in ambulance billing fees. For fiscal years 2017 through 2021 revenues are projected to increase a modest 2 percent per year.

2. Operating expenses for the 2017 budget will be 3 percent greater than the 2016 budget, primarily due to the purchase of an ambulance, as well as rent for the new Public Safety Building.

3. From fiscal years 2017 through 2021, net income is expected to average $1.89 million which parallels with the proposed expenses.

Long-Term Financial Plan – General Fund

	Actual 2014-15	Estimated 2015-16	Budget 2016-17	Year 1 Projected 2017-18	Year 2 Projected 2018-19	Year 3 Projected 2019-20	Year 4 Projected 2020-21
BEGINNING BALANCE	**$ 4,619,785**	**$ 3,135,098**	**$ 3,155,400**	**$ 3,155,400**	**$ 3,155,400**	**$ 3,155,400**	**$ 3,155,400**
REVENUES:							
Ad valorem taxes	2,561,759	2,566,152	2,804,200	2,860,360	2,917,650	2,976,080	3,035,680
Non-property taxes	3,404,382	3,485,541	3,468,000	3,520,020	3,572,820	3,626,410	3,680,810
Franchise fees	827,649	829,967	819,230	831,520	843,990	856,650	869,500
Licenses and permits	185,889	115,835	115,720	119,190	122,770	126,450	130,240
Intergovernmental	137,268	129,730	129,470	131,410	133,380	135,380	137,410
Charges for service	295,930	303,884	301,130	310,160	319,460	329,040	338,910
Fines and forfeitures	419,142	423,710	418,710	424,990	431,360	437,830	444,400
Interest income	19,721	31,000	25,000	26,250	27,560	28,940	30,390
Miscellaneous	442,990	162,100	141,500	143,630	145,790	147,990	150,210
TOTAL REVENUES	8,294,728	8,047,920	8,222,960	8,367,530	8,514,780	8,664,770	8,817,550
Transfers In	525,797	516,276	530,340	540,950	551,770	562,810	574,070
EXPENDITURES:							
Personnel Services	4,911,781	4,894,384	5,132,309	5,264,280	5,372,830	5,483,090	5,595,060
Supplies	369,796	383,016	445,710	446,160	446,610	447,060	447,510
Repair and Maintenance	436,173	427,045	414,410	418,140	421,900	425,700	429,530
Operational Expense	1,186,931	1,089,620	1,083,030	1,093,860	1,104,800	1,115,850	1,127,010
Other Services	1,097,361	1,249,095	1,025,380	1,033,580	1,041,850	1,050,180	1,058,580
Capital Outlay	479,268	0	0	0	0	0	0
TOTAL EXPENDITURES	8,481,309	8,043,161	8,100,840	8,256,020	8,387,990	8,521,880	8,657,690
Transfers Out	1,823,903	500,733	652,460	652,460	678,560	705,700	733,930
ENDING FUND BALANCE	**3,135,098**	**3,155,400**	**3,155,400**	**3,155,400**	**3,155,400**	**3,155,400**	**3,155,400**
Excess (Deficiency) of Resources over Expenses and Transfers	(1,484,687)	20,302	-	-	-	-	-
ENDING BALANCE AS A % OF EXPENSE	36.96%	39.23%	38.95%	38.22%	37.62%	37.03%	36.45%
Tax rate variables:							
Taxable values	$ 534,034,982	$ 538,094,146	$ 573,306,636	$ 584,772,769	$ 596,468,224	$ 608,397,589	$ 620,565,540
Maintenance & Operations Gen. Fund	0.41466	0.41446	0.42839	0.43238	0.43356	0.43473	0.43588
Debt Service fund rate	0.09598	0.17731	0.17999	0.1918	0.18227	0.17648	0.17257
TOTAL	0.51064	0.59177	0.60838	0.62418	0.61583	0.61121	0.60845

	Actual 2014-15	Estimated 2015-16	Budget 2016-17	Year 1 Projected 2017-18	Year 2 Projected 2018-19	Year 3 Projected 2019-20	Year 4 Projected 2020-21
BEGINNING WORKING CAPITAL	**$ 2,230,658**	**$ 2,928,991**	**$ 2,968,320**	**$ 2,968,320**	**$ 3,008,450**	**$ 3,023,870**	**$ 3,050,110**
NET INCOME							
Water Revenues	1,445,035	1,668,340	1,723,490	1,766,530	1,801,860	1,869,900	1,932,300
Sewer Revenues	1,719,991	1,868,450	1,930,070	1,959,020	1,999,840	2,051,870	2,113,560
Penalty Collections	91,353	88,000	88,000	89,320	90,660	92,020	93,400
Water Taps	13,160	10,000	10,000	10,150	10,300	10,450	10,610
Sewer Taps	8,500	10,000	10,000	10,150	10,300	10,450	10,610
Reinstatement Fees	25,918	30,000	27,500	27,910	28,330	28,750	29,180
Returned Check Fees	1,720	2,100	1,700	1,730	1,760	1,790	1,820
Service Charges	26,741	20,016	20,000	20,300	20,600	20,910	21,220
Interest Earned	9,163	8,500	7,000	7,110	7,220	7,330	7,440
TOTAL OPERATING REVENUES	3,341,581	3,705,406	3,817,760	3,892,220	3,970,870	4,093,470	4,220,140
Transfers In	290,814	76,200	78,020	79,580	81,170	82,790	84,450
EXPENDITURES:							
Personnel Services	752,380	722,690	776,050	801,570	822,600	849,050	876,030
Supplies	72,600	64,265	68,600	69,290	69,980	70,680	71,390
Repair and Maintenance	204,050	245,050	209,050	211,140	213,250	215,380	217,530
Operational Expense	495,080	482,792	512,480	517,600	522,780	528,010	533,290
Other Services	532,510	479,510	493,150	495,620	498,100	500,590	503,090
Capital Outlay	-52,828	0	0	0	0	0	0
TOTAL EXPENDITURES	2,003,792	1,994,307	2,059,330	2,095,220	2,126,710	2,163,710	2,201,330
Transfers Out	930,271	1,747,970	1,836,450	1,836,450	1,909,910	1,986,310	2,065,760
ENDING WORKING CAPITAL	**2,928,991**	**2,968,320**	**2,968,320**	**3,008,450**	**3,023,870**	**3,050,110**	**3,087,610**
Excess (Deficiency) of Resources over Expenses and Transfers	698,333	39,329	-	40,130	15,420	26,240	37,500
ENDING WC AS A % OF EXPENSE	146.17%	148.84%	144.14%	143.59%	142.19%	140.97%	140.26%

Long-Term Financial Plan – EMS Fund

	Actual 2014-15	Estimated 2015-16	Budget 2016-17	Year 1 Projected 2017-18	Year 2 Projected 2018-19	Year 3 Projected 2019-20	Year 4 Projected 2020-21
BEGINNING WORKING CAPITAL	**$ 535,740**	**$ 451,849**	**$ 542,503**	**$ 542,503**	**$ 542,503**	**$ 542,503**	**$ 542,503**
NET INCOME							
Intergovernmental Revenue	932,410	942,580	942,510	985,950	1,012,100	1,046,280	1,052,050
Ambulance Billing	680,295	773,920	756,520	779,220	814,030	860,480	917,200
Miscellaneous	9,263	1,295	60,000	20,000	20,300	20,600	20,910
Interest	141	200	-	130	150	150	150
TOTAL OPERATING REVENUES	1,622,110	1,717,995	1,759,030	1,785,300	1,846,580	1,927,510	1,990,310
EXPENDITURES:							
Personnel Services	1,122,007	1,102,991	1,135,380	1,152,340	1,180,390	1,214,000	1,248,280
Supplies	108,884	109,050	126,220	127,480	128,630	129,920	131,220
Repair and Maintenance	46,134	40,768	50,580	50,830	51,080	51,340	51,600
Operational Expense	112,003	126,265	126,980	127,610	128,250	128,890	130,180
Other Services	12,565	16,837	17,000	17,170	17,340	17,510	17,690
Capital Outlay	235,221	151,000	103,000	110,000	133,030	169,680	186,520
TOTAL EXPENDITURES	1,636,813	1,546,911	1,559,160	1,585,430	1,638,720	1,711,340	1,765,490
Transfers Out	69,188	80,430	199,870	199,870	207,860	216,170	224,820
ENDING WORKING CAPITAL	**451,849**	**542,503**	**542,503**	**542,503**	**542,503**	**542,503**	**542,503**
Excess (Deficiency) of Resources over Expenses and Transfers	(83,891)	90,654	-	-	-	-	-
ENDING WC AS A % OF EXPENSE	27.61%	35.07%	34.79%	34.22%	33.11%	31.70%	30.73%

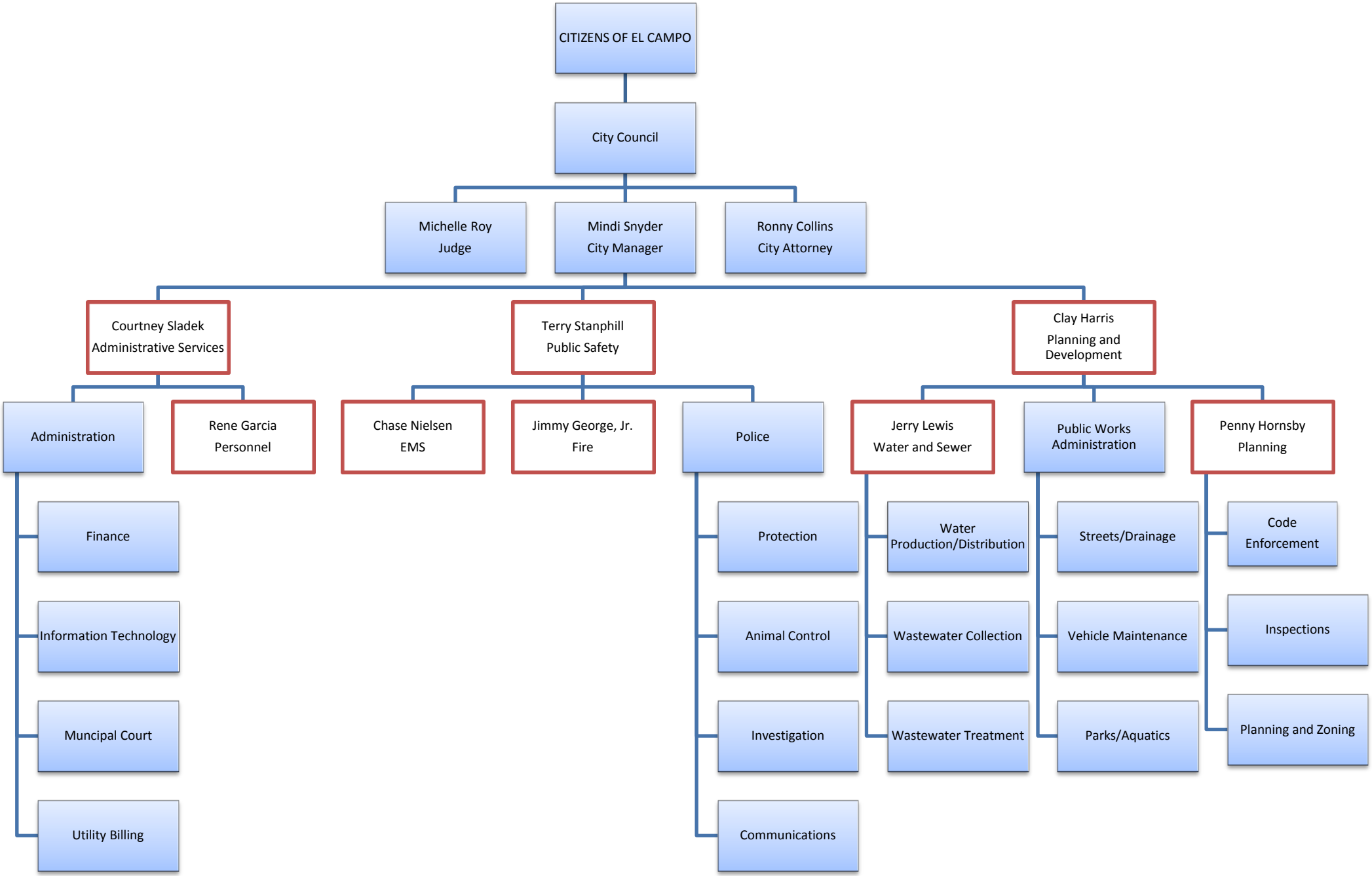
Personnel Schedule

	FY15 Actual	FY16 Amended Budget	FY17 Adopted Budget	FY15 Actual	FY16 Amended Budget	FY17 Adopted Budget
Administration						
City Manager	1	1	1	$129,489	$129,780	$131,520
City Secretary	1	1	1	37,930	39,312	41,023
Total	2	2	2	$167,420	$169,092	$172,542
Finance						
Finance Director	1	1	1	$79,280	$79,997	$81,047
Staff Accountant	1	1	1	35,358	36,358	36,836
Total	2	2	2	$114,638	$116,355	$117,882
Personnel						
Personnel Director	1	1	1	$0	$67,080	$67,960
Safety Coordinator	0	0*	0*	0	6,000	6,000
Total	0	1	1	$0	$73,080	$73,960
* serves as Crew Chief in Utilities						
Municipal Court						
Municipal Judge	1	1	1	$23,795	$25,244	$50,886
Court Clerk	1	1	1	47,926	40,539	36,074
Deputy Clerk	2	2	2	54,954	61,833	60,680
Total	4	4	4	$126,674	$127,616	$147,640
Inspections						
Planning Director	0	0	1	$0	$0	$65,853
Building Official	1	1	1	59,550	55,432	57,844
Building Inspector	1	1	1	40,851	43,139	43,705
Code Enforcement Officer	1	1	1	35,464	37,565	36,878
Permit Clerk	1	1	1	34,882	33,654	34,145
Total	4	4	5	$170,748	$169,790	$172,573
General Government Total	12	13	14	$579,480	$655,933	$684,598
Police						
Police Chief	1	1	1	$82,243	$88,317	$89,476
Assistant Chief	1	1	1	68,125	72,613	73,566
Secretary	1	1	1	37,298	39,458	39,975
Lieutenant	1	1	1	62,697	66,352	67,223
Detective	4	4	4	223,434	237,218	241,792
Sergeant	4	4	4	217,055	245,066	244,800
Corporal	4	4	4	190,031	202,762	210,469
Peace Officer	11	11	11	465,614	486,273	488,778
Evidence Officer	0	1	1	45,000	53,872	54,579
Community Service Officer - DARE	1	1	1	51,322	54,309	55,022
School Resource Officer	2	2	2	87,385	90,980	86,547
Jailer	1	1	1	38,401	40,414	40,945
Animal Control Officer	2	2	3	65,961	69,306	97,671
Animal Control Clerk	0.5	1	0	10,610	24,960	0
Total	34.5	35	35	$1,645,176	$1,771,900	$1,790,842

	FY15 Actual	FY16 Amended Budget	FY17 Adopted Budget	FY15 Actual	FY16 Amended Budget	FY17 Adopted Budget
Communications						
Dispatcher	8	8	8	$297,333	$308,320	$312,362
Total	8	8	8	$297,333	$308,320	$312,362
Police Total	42.5	43	43	$1,942,509	$2,080,220	$2,103,203
Fire Marshal						
Fire Marshal	0	0*	0*	$9,360	$9,360	$9,360
Total	0	0	0	$9,360	$9,360	$9,360
* serves as Building Inspector						
Emergency Management						
Emergency Management Coordinator	0	0*	0*	$9,820	$9,820	$9,820
Total	0	0	0	$9,820	$9,820	$9,820
* serves as Assistant Police Chief						
Public Works Administration						
Public Works Director	1	1	1	$76,923	$77,563	$81,181
Administrative Assistant	1	1	1	34,496	37,835	38,332
GIS Technician	0.5	0.5	0.5	31,200	31,200	31,200
Maintenance Worker	1.5	1.5	1.5	75,460	42,585	43,019
Total	4	4	4	$218,079	$189,183	$193,731
Streets						
Public Works Supervisor	1	1	1	$48,672	$51,376	$52,050
Streets Supervisor	1	1	1	40,456	42,493	42,146
Equipment Operator	6	6	5	197,205	187,785	169,996
Maintenance Worker	5	5	5	104,170	112,965	137,924
Total	13	13	12	$390,503	$394,619	$402,116
Vehicle Maintenance						
Foreman	1	1	1	$49,733	$49,733	$50,386
Maintenance Worker	1	1	1	33,467	33,467	33,906
Total	2	2	2	$83,200	$83,200	$84,292
Public Works Total	19	19	18	$691,782	$667,002	$680,139

Personnel Schedule

	FY15 Actual	FY16 Amended Budget	FY17 Adopted Budget	FY15 Actual	FY16 Amended Budget	FY17 Adopted Budget
Community Services Administration						
Community Services Director	1	1	1	$65,580	$65,978	$33,422
Marketing Coordinator	1	0	0	23,012	0	0
Total	2	1	1	$88,592	$65,978	$33,422
Parks						
Parks Foreman	1	1	1	$38,896	$41,163	$41,703
Assistant Parks Foreman	0	1	1	30,222	31,990	32,410
Maintenance Worker	4	3	3	70,727	67,559	82,754
Total	5	5	5	$139,845	$140,712	$156,867
Aquatic Center						
Aquatic Center Coordinator	1	1	1	$38,311	$41,662	$46,894
Total	1	1	1	$38,311	$41,662	$46,894
Community Services Total	8	7	7	$266,748	$248,352	$237,183
GENERAL FUND TOTAL	**81.5**	**82**	**82**	**$3,480,519**	**$3,651,507**	**$3,705,124**
Water and Sewer Administration						
Utility Billing Manager	1	2	2	$32,822	$69,476	$70,802
Maintenance Worker	2	2	2	50,253	48,794	55,254
Total	3	4	4	$83,075	$118,270	$126,056
* serves as Crew Chief in Utilities						
Water Production and Collection						
Director of Utilities	1	1	1	$60,549	$63,773	$64,610
Utilities Supervisor	1	0	1	46,758	46,758	46,361
Utility Crew Chief	2	4	3	76,981	135,300	107,640
Maintenance Worker	6	5	5	166,691	92,854	143,993
Total	10	10	10	$350,979	$338,685	$362,604
Wastewater Treatment Plant						
Plant Operator	1	1	1	$33,132	$35,693	$42,146
Maintenance Worker	1	1	1	31,158	33,218	27,585
Total	2	2	2	$64,290	$68,911	$69,731
UTILITY FUND TOTAL	**15**	**16**	**16**	**$498,344**	**$525,866**	**$558,391**
Emergency Medical Services						
EMS Director	1	1	1	$62,213	$69,181	$70,089
Assistant EMS Director	0	1	1	0	60,882	61,681
Office Mgr/Asst. EM Coordinator	1	1	1	37,814	39,915	40,439
EMT Intermediate	0	1	1	0	29,182	30,092
EMT Paramedic	9	10	10	330,712	365,205	369,998
Total	11	14	14	$430,739	$564,365	$572,300
EMS FUND TOTAL	**11**	**14**	**14**	**$430,739**	**$564,365**	**$572,300**
TOTAL	**107.5**	**112**	**112**	**$4,409,602**	**$4,741,738**	**$4,835,814**


CITIZENS OF EL CAMPO
City Council
Michelle Roy
Judge
Mindi Snyder
City Manager
Ronny Collins
City Attorney
Courtney Sladek
Administrative Services
Terry Stanphill
Public Safety
Clay Harris
Planning and Development
Administration
Rene Garcia
Personnel
Chase Nielsen
EMS
Jimmy George, Jr.
Fire
Police
Jerry Lewis
Water and Sewer
Public Works Administration
Penny Hornsby
Planning
Finance
Information Technology
Muncipal Court
Utility Billing
Protection
Animal Control
Investigation
Communications
Water Production/Distribution
Wastewater Collection
Wastewater Treatment
Streets/Drainage
Vehicle Maintenance
Parks/Aquatics
Code Enforcement
Inspections
Planning and Zoning

Estimated Ad Valorem Tax Collections

	Estimated Ad Valorem Tax Collections
Net Assessed Value	$570,000,000
Divided by 100	100
Rate Base	$5,700,000
Tax Rate	0.63000
Estimated Total Tax Levy	$3,591,000
Senior Taxes (frozen)	$440,037
Estimated Collection Rate	98%
Adjusted Tax Collections, 2016-17	$3,950,416

Taxable Value and Levy Comparisons

Fiscal Year Ending	Tax Year	Total Taxable Value	Tax Rate	Total Tax Levy	Percentage Increase/ Decrease
2006-07	2006	$392,744,033	0.55980	$2,198,581	1.65%
2007-08	2007	$420,556,716	0.55980	$2,307,026	4.93%
2008-09	2008	$417,092,973	0.55976	$2,611,574	13.20%
2009-10	2009	$424,039,969	0.54435	$2,622,864	0.43%
2010-11	2010	$464,073,341	0.52797	$2,716,443	3.57%
2011-12	2011	$465,467,468	0.52538	$2,713,684	-0.10%
2012-13	2012	$481,720,936	0.50728	$2,727,990	0.53%
2013-14	2013	$510,790,059	0.48064	$2,735,563	0.28%
2014-15	2014	$534,034,982	0.51058	$3,054,937	11.67%
2015-16	2015	$538,094,146	0.59177	$3,530,176	15.56%
2016-17	2016	$570,000,000	0.63000	$3,950,416	11.90%

Ad Valorem Tax Rate and Utility Rate Comparison

City	Population	Total Net Taxable	Gross Tax Rate	Cost per Capita	WATER RATES Residential 5,000 gallons	SEWER RATES Residential 5,000 gallons
Prosper	14,416	2,129,311,118	0.52000	$ 768.06	29.82	40.23
Rockport	10,323	1,493,022,236	0.36486	$ 527.70	36.05	27.60
Tomball	11,299	1,660,244,696	0.34146	$ 501.72	25.15	23.41
Boerne	13,239	1,339,449,125	0.47200	$ 477.54	64.05	48.56
Seabrook	12,792	951,245,279	0.64003	$ 475.94	22.59	29.88
Port Neches	13,601	887,631,236	0.69500	$ 453.57	17.75	19.61
Azle	11,530	671,022,948	0.67950	$ 395.46	36.68	37.90
Webster	11,115	1,825,910,906	0.23447	$ 385.17	15.56	20.94
Crowley	14,572	730,428,376	0.73927	$ 370.56	29.75	26.24
Athens	12,846	692,001,796	0.64514	$ 347.53	27.91	36.65
Royse City	10,757	516,401,911	0.67710	$ 325.05	34.84	46.39
Levelland	13,929	584,418,105	0.73520	$ 308.47	28.74	14.81
El Campo	11,612	575,000,000	0.62000	$ 307.01	18.34	23.05
Richmond	11,863	459,194,379	0.75500	$ 292.25	19.04	42.80
Pleasanton	10,200	590,337,905	0.48977	$ 283.46	22.80	28.25
Burkburnett	11,142	447,238,561	0.69326	$ 278.27	44.33	23.64
Lockhart	14,237	513,794,567	0.73330	$ 264.64	33.80	29.52
Henderson	13,812	681,964,740	0.51530	$ 254.43	24.30	20.00
Jacksonville	14,747	555,827,430	0.65960	$ 248.61	21.53	22.73
Vernon	11,660	404,976,330	0.56020	$ 194.57	55.22	45.25
Dumas	14,989	562,861,391	0.29000	$ 108.90	26.00	20.88
Andrews	13,245	722,664,407	0.18900	$ 103.12	21.84	15.00
Roma	11,335	170,510,460	0.52000	$ 78.22	25.38	17.80

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
Beginning Fund Balance	4,619,785	3,135,098	3,135,098	2,685,889
REVENUES				
Taxes				
Ad valorem	2,561,759	2,600,700	2,566,152	2,925,970
Sales	3,387,013	3,400,000	3,467,391	3,500,000
Franchise	827,649	832,920	829,967	828,730
Alcoholic Beverage	17,369	18,000	18,150	18,000
Licenses and Permits	185,889	115,060	115,835	117,270
Intergovernmental Revenue	137,268	129,470	129,730	129,470
Charges for Services	295,930	267,520	303,884	303,630
Penalties, Fines and Forfeitures	419,142	504,610	423,710	418,710
Interest	19,721	15,000	31,000	32,500
Miscellaneous	442,990	162,200	162,100	93,100
Total Revenues	8,294,728	8,045,480	8,047,920	8,367,380
Transfers	525,797	505,920	516,276	534,040
Total Other Sources	525,797	505,920	516,276	534,040
Total Resources	8,820,525	8,551,400	8,564,196	8,901,420
EXPENDITURES				
Multi Departmental	1,319,495	1,375,710	1,473,424	1,285,390
Mayor and Council	24,425	22,030	20,586	36,530
Administration	271,947	253,410	261,360	249,560
Finance	205,540	207,990	217,627	226,210
Personnel	131,600	139,480	133,353	136,870
Municipal Court	180,217	174,880	173,408	190,790
Inspection	241,026	233,420	240,331	325,400
Police	2,660,407	2,794,760	2,660,704	2,780,630
Emergency Management	15,332	18,020	15,154	18,020
Fire	210,825	224,250	203,800	203,000
Fire Marshal	13,270	14,770	12,185	14,720
Communications	424,813	451,070	426,165	462,420
Public Works Administration	309,036	315,890	308,625	335,410
Streets	1,088,982	947,670	876,791	933,010
Vehicle Maintenance	115,458	114,040	115,810	114,760
Community Services	241,213	228,290	224,648	169,050
Parks & Recreation	626,037	310,160	296,000	332,980
Civic Center	107,515	112,580	111,501	110,550
Aquatic Center	294,172	307,800	271,690	315,860
Total Expenditures	8,481,310	8,246,220	8,043,161	8,241,160
Operating Transfers Out	1,823,903	305,180	970,243	660,260
Total other financing sources (uses)	**1,823,903**	**305,180**	**970,243**	**660,260**
Total Expenditures and Other Uses	**10,305,213**	**8,551,400**	**9,013,404**	**8,901,420**
Excess (deficiency) of revenues over expenditures	(1,484,687)	-	(449,209)	-
Adjustments GAAP Basis				
Ending Fund Balance	**3,135,098**	**3,135,098**	**2,685,889**	**2,685,889**

Court Technology Fund – Fund Summary

	FY15 Actual	FY16 Amended Budget	FY17 Year End Budget	FY17 Adopted Budget
Beginning Fund Balance	(5,441)	(9,966)	(9,966)	(8,976)
REVENUES				
Technology Revenue	7,568	8,000	7,800	7,800
Total Revenues	7,568	8,000	7,800	7,800
EXPENDITURES				
Technology Expenditures	5,283	1,190	-	-
Minor Equipment	-	-	-	-
Software Support	6,810	6,810	6,810	-
Communications	-	-	-	-
Total Expenditures	12,093	8,000	6,810	-
Increase (Decrease) in Fund Balance	(4,525)	-	990	7,800
Ending Fund Balance	**(9,966)**	**(9,966)**	**(8,976)**	**(1,176)**

Juvenile Case Management Fund – Fund Summary

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
Beginning Fund Balance	-	-	-	-
REVENUES				
Case Management Revenue	-	-	-	8,000
Total Revenues	-	-	-	8,000
Total Resources	-	-	-	8,000
EXPENDITURES				
Transfer to General Fund	-	-	-	8,000
Total Expenditures	-	-	-	8,000
Total Expenditures and Other Financing Uses	-	-	-	8,000
Increase (Decrease) in Fund Balance	-	-	-	-
Ending Fund Balance	**-**	**-**	**-**	**-**

Hotel/Motel Fund – Fund Summary

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
Beginning Fund Balance	6,798	3,284	3,284	-
REVENUES				
Taxes	181,789	160,000	169,210	160,000
Interest	25	-	-	-
Total Revenues	181,814	160,000	169,210	160,000
EXPENDITURES				
Payment to the Chamber of Commerce	46,737	41,280	43,418	41,280
Total Expenditures	46,737	41,280	43,418	41,280
Other Financing Sources				
Transfer to General Fund	138,597	118,720	129,076	118,720
Total Other Uses	138,597	118,720	129,076	118,720
Total Expenditures and Other Uses	185,334	160,000	172,494	160,000
increase (Decrease) in Fund Balance	(3,514)	-	(3,284)	-
Ending Fund Balance	**3,284**	**3,284**	**-**	**-**

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
Beginning Fund Balance	41,193	60,005	60,005	154,312
REVENUES				
Ad Valorem Taxes	589,726	953,930	1,048,198	1,140,210
Miscellaneous	24,934	-	-	52,280
Interest	82	160	199	200
Total Revenues	614,742	954,090	1,048,397	1,192,690
OTHER FINANCING SOURCES				
Transfers In	356,473	1,007,560	1,007,560	1,120,670
Total Other Sources	356,473	1,007,560	1,007,560	1,120,670
Total Resources	971,215	1,961,650	2,055,957	2,313,360
EXPENDITURES				
Principal Retirement	699,186	1,042,000	1,042,000	1,167,000
Interest	250,752	771,000	771,000	997,210
Capital Leases	-	143,100	143,100	143,100
Fiscal Agent Fees	2,465	5,550	5,550	6,050
Total Expenditures	952,403	1,961,650	1,961,650	2,313,360
Increase (Decrease) in Fund Balance	18,812	-	94,307	-
Ending Fund Balance	**60,005**	**60,005**	**154,312**	**154,312**

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
Beginning Fund Balance	104,852	120,964	120,964	86,805
REVENUES				
Investment Income	138	-	165	150
Miscellaneous	55,284	5,230	4,735	4,500
Total Revenues	55,422	5,230	4,900	4,650
EXPENDITURES				
Public Safety Expenditures	39,311	5,230	39,059	4,650
Total Expenditures	39,311	5,230	39,059	4,650
Increase (Decrease) in Fund Balance	16,112	-	(34,159)	-
Ending Fund Balance	**120,964**	**120,964**	**86,805**	**86,805**

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
Beginning Retained Earnings	2,230,658	1,735,595	1,735,595	1,774,924
OPERATING REVENUES				
Water Revenues	1,445,035	1,668,340	1,668,340	1,723,490
Sewer Revenues	1,719,991	1,868,450	1,868,450	1,930,070
Penalty Collections	91,353	88,000	88,000	88,000
Water Taps	13,160	15,000	10,000	10,000
Sewer Taps	8,500	10,000	10,000	10,000
Reinstatement Fees	25,918	30,000	30,000	27,500
Returned Check Fees	1,720	2,100	2,100	1,700
Service Charges	26,741	20,000	20,016	20,000
Interest Earned	9,163	6,500	8,500	7,000
Total Revenues	3,341,580	3,708,390	3,705,406	3,817,760
OTHER FINANCING SOURCES				
Transfers	290,814	76,200	76,200	78,020
Total Other Sources	290,814	76,200	76,200	78,020
Total Resources	3,632,394	3,784,590	3,781,606	3,895,780
OPERATING EXPENDITURES				
Multi Departmental	1,249,377	511,240	487,202	517,880
Administrative Services	125,999	188,630	178,010	197,880
Water Production & Distribution	18,178	-	-	-
Water Production and WW Collection	989,150	949,330	909,010	928,360
Waste Water Collection	(40,308)	-	-	-
Waste Water Treatment	385,169	407,420	420,085	415,210
Total Expenditures	2,727,565	2,056,620	1,994,307	2,059,330
OTHER FINANCING USES				
(Non-Departmental) Transfers Out	930,271	1,727,970	1,747,970	1,836,450
Total other financing uses	930,271	1,727,970	1,747,970	1,836,450
Total Expenditures & Other Uses	3,657,836	3,784,590	3,742,277	3,895,780
Increase (Decrease) in Fund Balance	(25,441)	-	39,329	-
Adjustments GAAP Basis	(469,622)	-	-	-
Ending Retained Earnings	**1,735,595**	**1,735,595**	**1,774,924**	**1,774,924**

Solid Waste Fund – Fund Summary

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
Beginning Fund Balance	91,792	100,993	100,993	104,573
REVENUES				
Garbage Service	1,705,504	1,600,000	1,729,177	1,700,000
Billing Fee	129,350	127,000	130,540	130,000
Interest	35	-	40	40
Total Revenues	1,834,889	1,727,000	1,859,757	1,830,040
EXPENDITURES				
Garbage Contracts	1,698,687	1,600,000	1,729,177	1,700,000
Total Expenditures	1,698,687	1,600,000	1,729,177	1,700,000
Other Financing Sources				
Transfers Out	127,000	127,000	127,000	130,040
Total Other Uses	127,000	127,000	127,000	130,040
Total Expenditures and Other Uses	1,825,687	1,727,000	1,856,177	1,830,040
Increase (Decrease) in Fund Balance	9,202	-	3,580	-
Ending Fund Balance	**100,993**	**100,993**	**104,573**	**104,573**

EMS Fund – Fund Summary

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Proposed Budget
Beginning Net Position	535,740	470,884	470,884	561,537
REVENUES				
Intergovernmental Revenue	932,410	942,580	942,580	942,510
Ambulance Billing	680,295	650,000	773,920	756,520
Miscellaneous	9,263	-	1,295	60,000
Interest	141	-	200	-
Total Revenues	1,622,110	1,592,580	1,717,995	1,759,030
EXPENDITURES				
Emergency Medical Services	1,638,001	1,517,150	1,546,911	1,559,160
Total Expenditures	1,638,001	1,517,150	1,546,911	1,559,160
OTHER FINANCING USES				
(Non-Departmental) Transfers Out	68,000	75,430	80,430	199,870
Total other financing uses	68,000	75,430	80,430	199,870
Total Expenditures & Other Uses	1,706,001	1,592,580	1,627,341	1,759,030
Increase (Decrease) in Fund Balance	(83,891)	-	90,654	-
GAAP	19,035			
Ending Net Position	470,884	470,884	561,537	561,537

	FY15 Actual	FY16 Amended Budget	FY17 Year End Estimate	FY17 Adopted Budget
Beginning Fund Balance	(74,488)	(131,034)	(131,034)	0
OTHER FINANCING SOURCES				
Transfer from General Fund	139,330	157,690	223,750	175,490
Transfer from Water and Sewer Fund	52,010	52,010	72,010	52,010
Transfer from Court Technology Fund	6,810	6,810	6,810	-
Transfer from EMS Fund	-	7,430	12,430	7,430
Other	2,850	-	-	-
Total Other Sources	201,000	223,940	315,000	234,930
Total Resources	201,000	223,940	315,000	234,930
EXPENDITURES				
Personnel	58,999	9,250	3,613	-
Materials and Supplies	7,443	100,000	82,500	100,000
Repairs and Maintenance	65,706	114,690	97,853	124,930
Other services and charges	125,398	-	-	10,000
Total Expenditures	257,546	223,940	183,966	234,930
Increase (Decrease) in Fund Balance	(56,546)	-	131,034	-
Ending Fund Balance	(131,034)	(131,034)	0	0

Fleet Replacement Fund – Fund Summary

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
Beginning Fund Balance	-	-	-	-
OTHER FINANCING SOURCES				
Transfer from General Fund	53,000	-	129,493	84,770
Tranfer from Water and Sewer Fund	-	-	-	10,910
Total Other Sources	53,000	-	129,493	95,680
Total Resources	53,000	-	129,493	95,680
EXPENDITURES				
Fleet Replacement	53,000	-	129,493	95,680
Other Equipment	-	-	-	-
Contingency	-	-	-	-
	-	-	-	-
Total Expenditures	53,000	-	129,493	95,680
Increase (Decrease) in Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

General Government Capital Improvement Program Fund – Fund Summary

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
Beginning Fund Balance	-	0	0	0
OTHER FINANCING SOURCES				
Transfer from General Fund *	1,631,573	147,490	617,000	400,000
Total Other Sources	1,631,573	147,490	617,000	400,000
Total Resources	1,631,573	147,490	617,000	400,000
EXPENDITURES				
Streets Projects	359,228	147,490	617,000	400,000
Parks Projects	495,592	-	-	-
Equipment	-	-	-	-
Other Projects	776,753	-	-	-
Total Expenditures	1,631,573	147,490	617,000	400,000
Increase (Decrease) in Fund Balance	0	-	-	-
Ending Fund Balance	0	0	0	0

Utility Capital Improvement Program Fund – Fund Summary

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
Beginning Fund Balance	49,832	(0)	(0)	(0)
OTHER FINANCING SOURCES				
Transfer from Utility Fund	253,388	400,000	400,000	490,000
Other	-			
Total Other Sources	253,388	400,000	400,000	490,000
Total Resources	253,388	400,000	400,000	490,000
EXPENDITURES				
Rehabilitation Projects	88,606	400,000	400,000	400,000
Monseratte Controls	-	-	-	90,000
Miscellaneous		-	-	-
Total Expenditures	88,606	400,000	400,000	490,000
OTHER FINANCING USES				
(Non-Departmental) Transfers Out	214,614	-	-	-
Total other financing uses	214,614	-	-	-
Total Expenditures & Other Uses	303,220	400,000	400,000	490,000
Increase (Decrease) in Fund Balance	(49,832)	-	-	-
Ending Fund Balance	(0)	(0)	(0)	(0)

Description

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

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

Achievements

The City of El Campo had a number of achievements in FY16, including:

- Promoted growth within City through residential development incentives.
- Provided leadership training series to mid-level Managers.
- Large participation in annual biometric screening (98%).
- Had numerous safety programs to educate workforce to lower general liability and workers compensation claims.
- Worked with Ron Cox Consulting on Comprehensive Plan Update.
- Worked with Keller McIntyre towards grant opportunities.
- Developed Strategic Plan with the Management Connection

FY17 Objectives

- Foster relationship with City Development Corporation for economic development.
- Continue wellness initiatives for employee health.
- Recognize outstanding employees.
- Continuation of staff development training, through the Five Levels of Leadership. $$
- Complete Phases Two and Three of the Comprehensive Plan. $$
- Develop accident review board, to mitigate and manage liability claims.

$$ denotes funds are designated in budget towards goal

Expenditure by Division

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Multi-departmental	1,319,495	1,375,710	1,473,424	1,285,390	-6.57%
Non-departmental	1,823,903	305,180	970,243	660,260	116.35%
TOTAL	3,143,398	1,680,890	2,443,667	1,945,650	15.75%

Expenditure by Classification

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Personnel Services	0	0	0	0	
Supplies	0	0	0	0	0.00%
Repair and Maintenance	0	0	0	0	0.00%
Operational Expense	524,398	565,800	536,322	574,120	1.47%
Other Services	795,096	809,910	937,102	711,270	-12.18%
Transfers	1,823,903	305,180	970,243	660,260	116.35%
TOTAL	3,143,398	1,680,890	2,443,667	1,945,650	15.75%

Personnel

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Multi-Departmental	0	0	0	0	0%
Non-Departmental	0	0	0	0	0%
TOTAL	0	0	0	0	0.00%

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
505-539	INS - VEHICLE/EQUIPMENT	3,817	3,680	3,680	3,680
505-549	INS - PROPERTY LIAB	18,175	18,900	18,900	18,900
505-550	INS - FLEET	20,812	21,570	21,570	21,570
505-552	INS - GENERAL LIAB	13,882	2,140	2,140	2,140
508-553	INS - MUSEUM CONTENTS	2,933	3,200	3,200	3,200
505-554	INS - PUBLIC OFFICIAL LIAB	7,210	5,310	5,310	5,310
505-558	HEALTH INSURANCE	443,696	500,000	475,947	513,820
505-562	UNEMPLOYMENT REIMBURSEM	4,280	5,000	1,075	1,000
505-580	PROPERTY TAXES	4,559	0	0	0
505-587	POSTAGE	5,034	6,000	4,500	4,500
5 OPERATIONAL EXP		524,398	565,800	536,322	574,120
505-604	AUDIT	13,000	13,000	13,000	18,000
505-613	CITY ATTORNEY	24,246	21,000	21,000	21,000
505-614	CITY DEVELOPMENT CORP	560,185	566,440	570,786	574,770
505-616	PROFESSIONAL SERVICES	158,397	95,000	212,570	67,000
505-617	GRANT SERVICES	0	90,000	90,000	0
505-619	CDC SERVICES	0	4,470	0	0
505-621	LEGAL FEES - ADDITIONAL	1,039	0	0	0
6 OTHER SERVICES		756,868	789,910	907,356	680,770
505-805	SERVICE AWARDS	1,328	500	417	500
505-808	CHRISTMAS EXPENSE	2,672	3,000	3,032	3,000
505-820	SECTION 380 REIMBURSEMENT	16,360	16,500	26,297	27,000
505-819	COUNCIL, BOARDS, COMM'S, AT'	0	0	0	0
8 MISCELLANEOUS		20,360	20,000	29,746	30,500
505-950	COMPUTERS	17,869	0	0	0
9 CAPITAL OUTLAY		17,869	0	0	0
05-MULTI DEPARTMENTAL TOTAL		**1,319,495**	**1,375,710**	**1,473,424**	**1,285,390**

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
508-740	IT TRANSFER	139,330	157,690	223,750	175,490
508-745	CIP TRANSFER	1,634,993	147,490	617,000	400,000
508-750	EMPLOYEE INS TRANSFER	0	0	0	0
508-760	FLEET TRANSFER	53,000	0	129,493	84,770
7 TRANSFERS		1,827,323	305,180	970,243	660,260
508-920	CAPITAL OUTLAY	-3,420	0	0	0
9 CAPITAL OUTLAY		-3,420	0	0	0
08-NON-DEPARTMENTAL TOTAL		**1,823,903**	**305,180**	**970,243**	**660,260**

Note: Fleet transfer includes two Police units, leases for a Parks truck and a Streets truck.

Description

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

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

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

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

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

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

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

Achievements

The City of El Campo had a number of achievements in FY15-16, including:

- Promoted interaction and collaboration with El Campo citizens and civic associations.
- Enhanced communication with media by proactively sharing timely, accurate information about city services, initiatives and issues.
- Actively distributed information and gathered feedback about City policies, services and events.
- Advanced an economic development program that partners with the City Development Corporation while upholding community values, building on investments made by the community and supporting expectations of the City's level of service.
- Prepared and presented long range financial forecast to Finance Committee.
- Maintained credit rating upgrade from Standard and Poor's on General Obligation Debt from "A+" to "AA-".
- Completed audit with no reportable findings from City's auditors.
- Implemented organization wellness program.

FY17 Objectives

- Develop City-wide incentive pay policy to offer consistent and equitable application.
- Develop Human Resources policies and procedures manual to enhance current administration of HR policy/procedure and provide clear guidance. Continual training of leadership staff in the scope and application of HR policy/procedures.$$
- Update of policies to reflect evolving workplace needs.
- Continue recognition through the Government Finance Officer's Program.
- Maintain proper administrative structures, policies, procedures and reporting to ensure due diligence in the stewardship of public funds, assets and service delivery.

- Maintain and improve customer service levels in responding to user departments in a timely manner on all procurement matters.
- Monitor and enforce clean restaurants and keep public informed on restaurant reports.
- Coordinate efforts on demolition of buildings.
- Acquire more mowing contractors and mitigate weedy lots.
- Increase training and professional development to include more broad based courses and increased certification levels.
- Promote a positive Inspections Division working with the public on building projects.
- Work with the County tax office to acquire property needed for drainage, etc.
- Promote safety as a core value for the City of El Campo's workforce. $$

$$ denotes funds are designated in budget towards goal

Expenditure by Division

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Mayor and Council	24,425	22,030	20,586	36,530	65.82%
Administration	271,947	253,410	261,360	249,560	-1.52%
Finance	205,540	207,990	217,627	226,210	8.76%
Personnel	131,600	139,480	133,353	136,870	-1.87%
Municipal Court	180,217	174,880	173,408	190,790	9.10%
Inspections	241,026	233,420	240,331	325,400	39.41%
TOTAL	1,054,755	1,031,210	1,046,665	1,165,360	13.01%

Expenditure by Classification

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Personnel Services	829,082	823,630	826,872	921,560	11.89%
Supplies	20,432	18,450	16,933	17,960	-2.66%
Repair and Maintenance	16,372	16,200	20,796	16,750	3.40%
Operational Expense	87,839	75,430	71,438	76,400	1.29%
Other Services	101,030	97,500	110,625	132,690	36.09%
TOTAL	1,054,755	1,031,210	1,046,665	1,165,360	13.01%

Personnel

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Mayor and Council	0	0	0	0	0.00%
Administration	2	2	2	2	0.00%
Finance	3	2	2	2	0.00%
Personnel	1	1	1	1	0.00%
Municipal Court	4	4	4	4	0.00%
Inspection	4	4	4	5	25.00%
TOTAL	14	13	13	14	7.69%

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
509-121	COUNCIL SALARIES	8,400	8,400	8,400	8,400
509-112	ELECTION CLERK SALARIES	1,582	2,000	1,123	1,500
509-150	SOCIAL SECURITY	643	640	643	640
1 PERSONNEL SERVICES		10,625	11,040	10,166	10,540
509-205	OFFICE SUPPLIES	826	200	200	200
509-215	FOOD	1,135	500	500	500
509-216	YOUTH ADVISORY COUNCIL	1,263	0	0	0
2 SUPPLIES		3,223	700	700	700
509-506	TRAVEL & TRAINING	3,762	3,000	2,800	3,000
509-526	DUES & SUBSCRIPTIONS	1,150	0	0	0
509-565	CHAMBER BANQUET	0	800	650	800
509-575	TML DUES	-6	2,270	2,270	2,270
5 OPERATIONAL EXP		4,906	6,070	5,720	6,070
509-616	MISCELLANEOUS SERVICES	2,605	1,200	1,000	16,200
509-650	PHOTOGRAPHY	190	0	0	0
6 OTHER SERVICES		2,795	1,200	1,000	16,200
509-804	ELECTION EXPENSE	2,876	3,020	3,000	3,020
8 MISCELLANEOUS		2,876	3,020	3,000	3,020
09-MAYOR AND COUNCIL TOTAL		**24,425**	**22,030**	**20,586**	**36,530**

Note: An additional $15,000 is included in Miscellaneous Services for codification.

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
512-110	REGULAR EARNINGS	171,407	169,070	171,672	169,440
512-130	OVERTIME	0	0		500
512-130	RETIREMENT	20,673	19,750	19,752	19,860
512-140	LONGEVITY	860	1,000	980	1,100
512-150	SOCIAL SECURITY	11,802	13,010	12,100	13,280
512-160	WORKER'S COMP	167	360	176	200
1 PERSONNEL SERVICES		204,909	203,190	204,680	204,380
512-205	OFFICE SUPPLIES	2,117	3,110	2,000	3,110
512-215	FOOD	401	800	200	800
512-235	GAS & OIL	125	150	75	130
512-240	MINOR EQUIPMENT	14	170	107	170
512-245	HOUSEKEEPING SUPPLIES	1,863	1,200	1,200	1,200
2 SUPPLIES		4,520	5,430	3,582	5,410
512-419	JANITORIAL SERVICE	5,644	7,120	5,691	7,120
512-420	BUILDINGS & GROUNDS MAINT	2,290	3,500	8,984	3,500
512-485	EQUIPMENT MAINT	5,517	2,500	3,350	3,350
4 REPAIR & MAINT		13,451	13,120	18,025	13,970
512-502	COMMUNICATIONS	29,784	17,970	25,000	14,010
512-506	TRAINING & TRAVEL	2,783	5,000	4,500	5,000
512-514	ELECTRICITY	2,412	4,110	2,300	2,500
512-524	ADVERTISING & LEGAL NOTICES	11,337	1,490	514	1,490
512-526	DUES & SUBSCRIPTIONS	2,702	3,000	2,700	2,700
512-585	PROPERTY TAX ON LEASED LAN	50	100	59	100
5 OPERATIONAL EXP		49,069	31,670	35,073	25,800
12-ADMINISTRATION TOTAL		**271,947**	**253,410**	**261,360**	**249,560**

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
515-110	REGULAR EARNINGS	117,105	116,360	116,582	117,880
515-120	OVERTIME	2	0	65	0
515-130	RETIREMENT	14,433	13,440	13,658	13,620
515-140	LONGEVITY	960	1,080	1,080	1,200
515-150	SOCIAL SECURITY	8,408	8,980	8,786	9,110
515-160	WORKER'S COMP	118	200	118	130
1 PERSONNEL SERVICES		141,026	140,060	140,289	141,940
515-205	OFFICE SUPPLIES	338	1,000	750	750
515-240	MINOR EQUIPMENT	0	0	500	0
515-242	OFFICE FURNITURE	1,434	0	0	0
2 SUPPLIES		1,772	1,000	1,250	750
515-485	EQUIPMENT MAINT	1,800	750	450	750
4 REPAIR & MAINT		1,800	750	450	750
515-506	TRAINING & TRAVEL	3,962	6,000	5,200	5,200
515-524	ADVERTISING & LEGAL NOTICES	0	800	800	800
515-526	DUES & SUBSCRIPTIONS	2,147	1,700	1,700	1,700
5 OPERATIONAL EXP		6,109	8,500	7,700	7,700
515-625	APPRAISAL SERVICE	54,064	57,180	67,900	74,570
515-690	PRINTING FORMS, REPORTS	768	500	38	500
6 OTHER SERVICES		54,832	57,680	67,938	75,070
15-FINANCE TOTAL		**205,540**	**207,990**	**217,627**	**226,210**

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
516-110	REGULAR EARNINGS	68,065	73,080	67,080	67,960
516-121	SAFETY COORDINATOR	6,000	6,000	6,000	6,000
516-130	RETIREMENT	7,785	8,140	8,099	8,480
516-140	LONGEVITY	55	60	115	180
516-150	SOCIAL SECURITY	4,841	5,750	5,231	5,670
516-160	WORKER'S COMP	61	250	66	80
1 PERSONNEL SERVICES		86,807	93,280	86,591	88,370
516-217	SAFETY SUPPLIES	4,800	4,800	4,500	4,800
516-218	SAFETY TRAINING MEAL	1,203	1,200	1,200	1,200
516-219	SAFETY AWARDS	831	600	600	600
2 SUPPLIES		6,835	6,600	6,300	6,600
516-506	TRAINING & TRAVEL	2,190	2,000	1,500	2,000
516-524	ADVERTISING & LEGAL NOTICES	227	1,500	200	1,000
516-526	DUES & SUBSCRIPTIONS	505	500	505	500
5 OPERATIONAL EXP		2,921	4,000	2,205	3,500
516-690	PRINTING FORMS, REPORTS	200	500	150	250
516-691	EMPLOYMENT SCREENING	5,326	5,000	5,000	5,000
516-692	PAYROLL PROCESSING SERVICE	29,511	27,000	28,850	28,850
516-693	ACA COMPLIANCE SERVICES	0	3,100	4,257	4,300
6 OTHER SERVICES		35,036	35,600	38,257	38,400
16-PERSONNEL TOTAL		**131,600**	**139,480**	**133,353**	**136,870**

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
518-110	REGULAR EARNINGS	129,233	120,940	126,000	147,640
518-111	ASSOCIATE JUDGE	9,688	9,360	2,981	0
518-114	CERTIFICATION PAY	2,400	4,800	2,931	3,000
518-120	OVERTIME	73	0	0	0
518-130	RETIREMENT	17,038	15,910	16,493	17,480
518-140	LONGEVITY	1,760	1,940	1,940	2,150
518-150	SOCIAL SECURITY	10,228	11,700	11,700	11,690
518-160	WORKER'S COMP	136	260	141	170
1 PERSONNEL SERVICES		170,555	164,910	162,186	182,130
518-205	OFFICE SUPPLIES	1,444	1,500	1,500	1,500
518-240	MINOR EQUIPMENT	0	0	631	0
2 SUPPLIES		1,444	1,500	2,131	1,500
518-419	JANITORIAL SERVICE	919	980	711	980
518-420	BUILDINGS & GROUNDS MAINT	11	850	1,460	850
518-485	EQUIPMENT MAINT	0	0	0	0
4 REPAIR & MAINT		930	1,830	2,171	1,830
518-502	COMMUNICATIONS	3,449	2,640	3,000	1,680
518-506	TRAINING & TRAVEL	3,050	3,000	2,500	2,500
518-514	ELECTRICITY	345	500	350	500
518-526	DUES & SUBSCRIPTIONS	443	500	640	650
5 OPERATIONAL EXP		7,285	6,640	6,490	5,330
518-616	MISCELLANEOUS SERVICES	2	0	430	0
6 OTHER SERVICES		2	0	430	0
18-MUNICIPAL COURT TOTAL		**180,217**	**174,880**	**173,408**	**190,790**

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
519-110	REGULAR EARNINGS	172,128	169,790	180,211	238,430
519-114	CERTIFICATION PAY	1,062	1,200	0	0
519-120	OVERTIME	311	0	492	0
519-130	RETIREMENT	22,856	20,320	21,517	28,170
519-140	LONGEVITY	4,520	4,070	4,060	4,270
519-150	SOCIAL SECURITY	13,762	14,950	15,780	18,840
519-160	WORKER'S COMP	520	820		890
519-190	CAR ALLOWANCE	0	0	900	3,600
1 PERSONNEL SERVICES		215,160	211,150	222,961	294,200
519-205	OFFICE SUPPLIES	1,677	1,800	1,800	1,800
519-220	UNIFORMS	170	200	200	200
519-235	GAS & OIL	790	1,220	970	1,000
2 SUPPLIES		2,638	3,220	2,970	3,000
519-481	VEHICLE & MACHINERY MAINT	191	500	150	200
4 REPAIR & MAINT		191	500	150	200
519-502	COMMUNICATIONS	4,073	3,300	3,800	2,750
519-506	TRAINING & TRAVEL	834	2,500	2,500	2,500
519-524	ADVERTISING & LEGAL NOTICES	363	300	300	300
519-526	DUES & SUBSCRIPTIONS	712	1,200	750	1,200
519-534	MOWING VACANT LOTS	4,117	5,000	5,000	5,000
519-536	DEMOLITION OF VACANT BLDGS	6,200	5,000	650	15,000
519-590	TCRFC DUES	1,250	1,250	1,250	1,250
5 OPERATIONAL EXP		17,549	18,550	14,250	28,000
519-860	RESIDENTIAL DEV.INCENTIVES	5,488	0	0	0
8 MISCELLANEOUS		5,488	0	0	0
19-INSPECTION TOTAL		**241,026**	**233,420**	**240,331**	**325,400**

Description

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

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

Each year the police department responds to more than 13,000 calls for service. These responses result in over 2,000 criminal arrests, 2,500 traffic citations, 7,300 warning citations, and 1,000 crime reports. The El Campo Police Department averages four formal internal investigations per year.

The El Campo Volunteer Fire Department is dedicated to saving lives and property. The Fire Department responds to over 200 emergency calls and trains over 7,000 hours.

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

Emergency Management plans and prepares for any and all emergency situations within the City limits. The Emergency Manger provides city staff with weather warnings, updates and briefings on emergency incidents in and around the city.

Achievements

The City of El Campo had a number of achievements in FY15-16, including:

- Assisted with design of new public safety building and gave public information presentations on proposed facility.
- Added additional certified Instructors to ECPD team, providing training for ECPD and local law enforcement agencies reducing the number of hours of out of town training.
- Utilized situational simulator for use of force training and improving de-escalation abilities.
- Continued to host law enforcement training in EC.
- Increased training with EMS and ECVFD.
- Installed lights at firing range and increased night fire arms training utilizing donations & seizure funds.
- Continued participation in FBINA, currently 5 graduates.
- Continued with NIMS/ICS training for new employees.
- Selected a Tactical Team, began training and utilized$48,000 Homeland Security grant for equipment.
- Selected Gang Unit and began training members in intelligence gathering methods and information sharing.
- Continued to improve and add community service projects, National Night Out, Bicycle Rodeo, Drug Take Back Program, Child Seat installation & Inspection program, Public Halloween @ PD, Collection point for goods for soldiers, Auto Theft Protection Program, Home and Business Safety Inspections, Red Ribbon Project, Ride along program and Intern program.
- Continued public safety messages on Facebook and newspaper articles.
- Received TXDOT DWI and traffic enforcement grants, DWI & Seatbelt enforcement.
- Continued to maintain Recognized PD status by Texas Chief of Police Best Practices and Standards Recognition Program.
- Completed work on mobile command post utilizing $35,000 grant and seizure funds.
- Purchased touch screen monitor for EOC with $7,900 grant.
- Received $15,000.00 HGAC reimbursement for dispatch 9-1-1 & telephone recording equipment.
- Coordinated adoption efforts with SPOT and numerous animal rescue services.

- Applied for $50,866 grant for dispatch furniture. Have received approval notification, funds have not been released.
- Applied for $39,073 grant for EOC furniture. Have received approval notification, funds have not been released.
- Received $25,746 grant for body worn cameras and associated equipment.
- ECPD Explorer Post hosted State Explorer Competition and Explorer SWAT Camp in El Campo.
- Formed a 5 team member grant research committee.
- Grant writing training for personnel.
- In FY15, ECPD had received or have received approval of over $221,585 in grants.

FY17 Objectives

- Assist with oversight of construction of new Public Safety Building to serve the needs of public safety well into the future.
- Review and research alternative fleet vehicles.
- Continue Tactical Team training and operation.
- Continue Gang Unit training and move to operational status.
- Continue to improve recruitment and retention of officers and Telecommunicator. $$
- Maintain Recognized Police Department status through the Texas Chiefs of Police Association.
- Remain active with the FBI National Academy and FBINA Associates. $$
- Continue to improve and expand community policing & community involvement programs. $$
- Continue to provide the highest quality of public safety services to the citizens of El Campo.
- Maintain compliance of NIMS/ICS training.
- Continue to search for grant funding.

$$ denotes funds are designated in budget towards goal

Expenditure by Division

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Police	2,660,407	2,794,760	2,660,704	2,780,630	-0.51%
Fire	210,825	224,250	203,800	203,000	-9.48%
Fire Marshal	13,270	14,770	12,185	14,720	-0.34%
Communications	424,813	451,070	426,165	462,420	2.52%
Emergency Management	15,332	18,020	15,154	18,020	0.00%
TOTAL	3,324,647	3,502,870	3,318,008	3,478,790	-0.69%

Expenditure by Classification

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Personnel Services	2,788,378	2,907,380	2,796,565	2,900,110	-0.25%
Supplies	171,998	235,430	191,885	229,300	-2.60%
Repair and Maintenance	114,465	105,270	94,864	111,340	5.77%
Operational Expense	164,430	166,590	166,926	152,240	-8.61%
Other Services	69,336	88,200	67,768	85,800	-2.72%
Capital Outlay	16,040	0	0	0	0.00%
TOTAL	3,324,647	3,502,870	3,318,008	3,478,790	-0.69%

Personnel

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Police	35	35	35	35	0.00%
Fire	0	0	0	0	0.00%
Fire Marshal	0.5	0.5	0.5	0.5	0.00%
Communications	8	8	8	8	0.00%
Emergency Management	0.5	0.5	0.5	0.5	0.00%
TOTAL	44	44	44	44	0.00%

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
520-110	REGULAR EARNINGS	1,775,527	1,779,100	1,745,000	1,790,840
520-113	HOLIDAY PAY	45,770	45,970	46,800	45,970
520-114	CERTIFICATION PAY	63,142	82,800	71,000	81,600
520-120	OVERTIME	44,220	66,010	55,000	66,010
520-130	RETIREMENT	235,296	238,520	233,500	229,310
520-140	LONGEVITY	17,710	19,400	18,420	20,460
520-150	SOCIAL SECURITY	136,733	170,600	155,000	153,370
520-160	WORKER'S COMP	26,315	32,940	26,500	30,950
1 PERSONNEL SERVICES		2,344,713	2,435,340	2,351,220	2,418,510
520-205	OFFICE SUPPLIES	9,861	12,580	9,600	15,000
520-215	FOOD	2,694	4,500	2,720	4,500
520-220	UNIFORMS	15,542	23,300	20,000	23,300
520-230	ANIMAL SHELTER SUPPLIES	4,291	4,500	4,000	5,000
520-235	GAS & OIL	68,928	95,000	72,400	79,500
520-240	MINOR EQUIPMENT	14,533	15,000	17,500	25,650
520-245	HOUSEKEEPING SUPPLIES	3,741	4,000	3,500	4,000
520-254	FORENSIC SUPPLIES	3,441	5,000	4,500	5,000
520-270	MISCELLANEOUS SUPPLIES	2,953	5,000	3,000	5,000
520-275	COMMUNITY SERVICES SUPPLIE	1,697	2,500	2,000	2,500
520-276	SUPPORT OF PRISONERS	1,686	3,000	2,400	3,000
520-299	DRUG DOG UPKEEP & SUPPLIES	1,126	1,000	1,400	1,000
2 SUPPLIES		130,493	175,380	143,020	173,450
520-419	JANITORIAL SERVICE	7,703	7,930	7,114	10,000
520-420	BUILDINGS & GROUNDS MAINT	2,863	2,500	2,000	2,500
520-481	VEHICLE & MACHINERY MAINT	30,184	28,340	25,000	28,340
520-485	EQUIPMENT MAINT	12,531	19,500	17,500	19,500
4 REPAIR & MAINT		53,281	58,270	51,614	60,340
520-502	COMMUNICATIONS	38,387	26,560	31,600	28,740
520-506	TRAINING & TRAVEL	24,652	30,500	27,500	30,500
520-514	ELECTRICITY	23,001	25,000	22,890	25,000
520-520	NATURAL GAS	623	1,090	450	270
520-524	ADVERTISING & LEGAL NOTICES	1,010	3,700	3,500	3,700
520-526	DUES & SUBSCRIPTIONS	5,574	6,630	6,000	7,830
520-551	INS - POLICE LIAB	10,351	11,290	11,290	11,290
5 OPERATIONAL EXP		103,597	104,770	103,230	107,330

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
520-616	MISCELLANEOUS SERVICES	6,430	7,500	4,460	7,500
520-617	SPAY AND NEUTER	1,019	3,500	1,500	3,500
520-619	MEDICAL EXAMS	4,333	5,000	5,660	5,000
520-624	INFORMANT INFORMATION	500	5,000	0	5,000
6 OTHER SERVICES		12,282	21,000	11,620	21,000
520-935	MAJOR MACHINERY & EQUIP	16,040	0		0
9 CAPITAL OUTLAY		16,040	0	0	0
20-POLICE TOTAL		**2,660,407**	**2,794,760**	**2,660,704**	**2,780,630**

Note: Includes $10,650 for ticket printers and radars.

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
524-110	REGULAR EARNINGS	297,333	308,320	298,000	312,360
524-111	SUPERVISOR	1,320	1,320	1,320	6,000
524-113	HOLIDAY PAY	5,669	22,570	7,500	10,000
524-114	CERTIFICATION PAY	17,355	20,400	18,760	26,400
524-120	OVERTIME	31,604	21,900	31,000	31,000
524-130	RETIREMENT	42,718	43,840	40,850	43,800
524-140	LONGEVITY	2,777	3,110	3,135	3,160
524-150	SOCIAL SECURITY	25,700	28,890	25,250	29,290
524-160	WORKER'S COMP	338	720	350	410
1 PERSONNEL SERVICES		424,813	451,070	426,165	462,420
24-COMMUNICATIONS TOTAL		**424,813**	**451,070**	**426,165**	**462,420**

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
522-205	OFFICE SUPPLIES	298	250	250	250
522-215	FOOD	315	700	500	700
522-220	PROTECTIVE CLOTHING	12,399	15,000	15,000	15,000
522-235	GAS & OIL	10,131	12,000	9,740	10,700
522-240	MINOR EQUIPMENT	16,828	18,000	15,000	18,000
522-250	CHEMICALS	524	10,400	7,500	7,500
2 SUPPLIES		40,495	56,350	47,990	52,150
522-420	BUILDINGS & GROUNDS MAINT	9,012	1,000	1,000	0
522-481	VEHICLE & MACHINERY MAINT	40,994	32,000	30,000	37,000
522-482	EQUIPMENT TESTING	3,029	6,500	6,500	6,500
522-485	EQUIPMENT MAINT	6,707	6,500	5,000	6,500
4 REPAIR & MAINT		59,742	46,000	42,500	50,000
522-502	COMMUNICATIONS	22,980	17,070	21,000	2,640
522-506	TRAINING	20,000	20,000	20,000	20,000
522-514	ELECTRICITY	3,590	5,000	3,750	1,000
522-520	NATURAL GAS	215	360	150	20
522-524	ADVERTISING & LEGAL NOTICES	0	0	0	0
522-526	DUES & SUBSCRIPTIONS	2,015	2,400	2,629	2,400
522-542	AUDIT	0	5,250	4,750	5,250
522-543	INS - VFD ACCIDENT	4,735	4,620	4,883	4,740
5 OPERATIONAL EXP		53,535	54,700	57,162	36,050
522-830	FIRE PREVENTION	0	1,700	0	1,700
522-835	VFD - RETIREMENT	42,222	45,500	41,500	45,500
522-837	VFD - WORKMAN'S COMP	2,683	5,000	2,500	2,600
522-840	VFD- MEDICAL EXAMINATIONS	12,148	15,000	12,148	15,000
8 MISCELLANEOUS		57,053	67,200	56,148	64,800
22-FIRE TOTAL		**210,825**	**224,250**	**203,800**	**203,000**

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
523-125	PART-TIME EARNINGS	9,360	9,360	9,360	9,360
523-140	RETIREMENT	0	1,090	0	0
523-150	SOCIAL SECURITY	0	650	0	0
523-160	WORKER'S COMP	0	50	0	0
1 PERSONNEL SERVICES		9,360	11,150	9,360	9,360
523-205	OFFICE SUPPLIES	175	200	100	200
523-220	UNIFORMS	0	100	100	100
523-235	GAS & OIL	18	800	0	800
523-253	SUPPLIES	0	200	0	200
2 SUPPLIES		193	1,300	200	1,300
523-481	VEHICLE & MACHINERY MAINT	1,442	1,000	750	1,000
4 REPAIR & MAINT		1,442	1,000	750	1,000
523-502	COMMUNICATIONS	2,110	120	1,700	1,860
523-506	TRAINING & TRAVEL	0	800	0	800
523-526	DUES & SUBSCRIPTIONS	165	400	175	400
5 OPERATIONAL EXP		2,275	1,320	1,875	3,060
23-FIRE MARSHAL TOTAL		**13,270**	**14,770**	**12,185**	**14,720**

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
526-121	EMERGENCY MGMNT	9,492	9,820	9,820	9,820
1 PERSONNEL SERVICES		9,492	9,820	9,820	9,820
526-205	OFFICE SUPPLIES	96	500	100	500
526-215	FOOD	72	500	75	500
526-240	MINOR EQUIPMENT	649	1,400	500	1,400
2 SUPPLIES		818	2,400	675	2,400
526-502	COMMUNICATIONS	1,247	1,200	1,059	1,200
526-506	TRAINING & TRAVEL	1,836	2,500	2,000	2,500
526-508	EMERG MGMT MISC	1,839	2,000	1,500	2,000
526-526	DUES AND SUBSCRIPTIONS	100	100	100	100
5 OPERATIONAL EXP		5,022	5,800	4,659	5,800
26- EMERGENCY MANAGEMENT TOTAL		**15,332**	**18,020**	**15,154**	**18,020**

Description

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

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

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

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

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

Achievements

The City of El Campo had a number of achievements in FY15, including:

- Implementation of Geographic Information System (GIS) for planning capital improvement projects.
- Implementation of a four year program to upgrade street name signs and stop signs in accordance with newest federal guidelines.
- Cooperative agreement in place with the City of Wharton to share resources for street and drainage improvements.
- Implement street rehabilitation schedule.
- Improved work order management system to enable mapping occurrences.
- Complete Phase 1 of 3, W Norris St roadway, storm drainage, water and sanitary sewer improvements.
- Complete Divide St roadway improvements.
- Acquired Pavement Condition Index (PCI) rating system for rehabilitation planning purposes. Prepared a 5 year pavement rehabilitation program.
- Publish online GIS map of City information for public viewing.

FY16 Objectives

- Continue training program that promotes safety of employees and the public.
- Continue comprehensive precision mapping of City infrastructure network for GIS purposes.
- Plan and execute Phase 2 of 3, W Norris St roadway, storm drainage, water and sanitary sewer improvements. $$
- Rehabilitate approximately 10 miles of pavement surface to extend useful life of roadway. $$

$$ denotes funds are designated in budget towards goal

Public Works Department Summary

Expenditure by Division

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Public Works Administration	309,036	315,890	308,625	335,410	6.18%
Streets	1,088,982	947,670	876,791	933,010	-1.55%
Vehicle & Facilities Maint.	115,458	114,040	115,810	114,760	0.63%
TOTAL	1,513,476	1,377,600	1,301,226	1,383,180	0.41%

Expenditure by Classification

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Personnel Services	853,854	878,970	810,845	896,420	1.99%
Supplies	128,492	143,450	123,100	123,000	-14.26%
Repair and Maintenance	179,019	164,000	175,800	168,750	2.90%
Operational Expense	170,282	176,180	176,481	180,010	2.17%
Other Services	8,592	15,000	15,000	15,000	0.00%
Capital Outlay	173,237	0	0	0	0.00%
TOTAL	1,513,476	1,377,600	1,301,226	1,383,180	0.41%

Personnel

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Public Works Administration	4	4	4	4	0.00%
Streets	12	12	12	11	0.00%
Vehicle Maintenance	2	2	2	2	0.00%
TOTAL	18	18	18	17	-5.56%

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
530-110	REGULAR EARNINGS	195,026	148,430	185,000	155,580
530-125	PART TIME EARNINGS	0	40,760	0	40,760
530-130	OVERTIME	371	0	1,100	1,000
530-130	RETIREMENT	18,644	17,860	17,600	18,250
530-140	LONGEVITY	1,685	1,840	1,835	1,960
530-150	SOCIAL SECURITY	20,117	13,750	14,300	15,320
530-160	WORKER'S COMP	384	350	315	230
530-190	CAR ALLOWANCE	3,600	3,600	3,600	3,600
1 PERSONNEL SERVICES		239,827	226,590	223,750	236,700
530-205	OFFICE SUPPLIES	2,674	2,650	2,500	2,500
530-217	SAFETY EQUIPMENT AND TRAF	4,879	8,000	9,500	9,500
530-220	UNIFORMS	4,952	6,500	4,800	5,500
530-235	GAS & OIL	496	1,200	1,100	1,000
530-240	MINOR EQUIPMENT PURCHASE	534	500	500	500
530-245	HOUSEKEEPING SUPPLIES	3,426	3,600	3,600	3,500
2 SUPPLIES		16,960	22,450	22,000	22,500
530-420	BUILDINGS & GROUNDS MAINT	9,452	8,000	7,800	8,000
530-481	VEHICLE & MACHINERY MAINT	776	5,000	3,500	4,000
530-485	EQUIPMENT MAINT	4,827	5,000	5,000	5,000
4 REPAIR & MAINT		15,055	18,000	16,300	17,000
530-502	COMMUNICATIONS	10,442	11,000	11,700	7,310
530-506	TRAINING & TRAVEL	3,005	5,200	5,000	5,000
530-514	ELECTRICITY	7,161	9,000	7,000	8,000
530-520	NATURAL GAS	1,763	2,500	1,600	1,750
530-524	ADVERTISING & LEGAL NOTICES	299	400	375	400
530-526	DUES & SUBSCRIPTIONS	1,553	1,500	1,100	1,250
530-551	MOSQUITO ABATEMENT	0	0	0	16,000
530-552	UNDERGROUND STORAGE TANK	4,379	4,250	4,800	4,500
5 OPERATIONAL EXP		28,602	33,850	31,575	44,210
530-646	ENG/SURVEYING SERVICES	8,592	15,000	15,000	15,000
6 OTHER SERVICES		8,592	15,000	15,000	15,000
30 PUBLIC WORKS ADMIN TOTAL		**309,036**	**315,890**	**308,625**	**335,410**

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
531-110	REGULAR EARNINGS	390,503	394,620	375,000	402,120
531-114	CERTIFICATION PAY	3,644	4,510	3,900	5,530
531-115	PART TIME EARNINGS	0	29,120	0	30,850
531-120	OVERTIME	10,262	6,020	11,800	6,020
531-130	RETIREMENT	48,266	47,850	40,500	48,050
531-140	LONGEVITY	9,565	7,030	6,985	6,480
531-150	SOCIAL SECURITY	29,721	33,760	27,000	34,500
531-160	WORKER'S COMP	13,324	22,730	13,500	16,960
1 PERSONNEL SERVICES		505,284	545,640	478,685	550,510
531-235	GAS & OIL	46,123	50,000	27,000	35,000
531-240	MINOR EQUIPMENT PURCHASE	20,136	6,000	6,000	6,000
531-252	VEGETATION CONTROL	18,244	39,000	35,000	25,000
531-265	SIGNAGE	21,807	20,000	28,000	15,000
2 SUPPLIES		106,296	115,000	96,000	81,000
531-420	BUILDINGS & GROUNDS MAINT	11	0	0	0
531-440	STREET REPAIR/CONSTRUCTIO	65,227	55,000	57,500	60,000
531-446	DRAINAGE	20,245	30,000	30,000	20,000
531-481	VEHICLE & MACHINERY MAINT	77,395	60,000	70,000	70,000
4 REPAIR & MAINT		162,877	145,000	157,500	150,000
531-502	COMMUNICATIONS	780	0	106	0
531-506	TRAINING & TRAVEL	1,342	2,000	2,000	2,000
531-514	STREET LIGHT ELECTRICITY	126,759	130,530	135,000	140,000
531-515	STREET LIGHT INSTALLATION	0	2,000	0	2,000
531-519	CULVERT INSTALLATION	12,406	7,500	7,500	7,500
5 OPERATIONAL EXP		141,287	142,030	144,606	151,500
531-920	MAJOR EQUIPMENT PURCHASE	173,237	0	0	0
9 CAPITAL OUTLAY		173,237	0	0	0
31 PW-STREETS TOTAL		**1,088,982**	**947,670**	**876,791**	**933,010**

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
535-110	REGULAR EARNINGS	84,262	83,200	83,000	84,290
535-120	OVERTIME	3,834	1,130	4,500	2,000
535-130	RETIREMENT	10,860	11,800	10,500	10,380
535-140	LONGEVITY	2,190	2,310	2,310	2,430
535-150	SOCIAL SECURITY	6,220	6,630	6,500	6,940
535-160	WORKER'S COMP	1,377	1,670	1,600	1,170
1 PERSONNEL SERVICES		108,743	106,740	108,410	107,210
535-235	GAS & OIL	2,268	3,000	2,100	2,500
535-240	MINOR EQUIPMENT PURCHASE	2,973	3,000	3,000	3,000
2 SUPPLIES		5,236	6,000	5,100	5,500
535-481	VEHICLE & MACHINERY MAINT	1,087	1,000	2,000	1,750
4 REPAIR & MAINT		1,087	1,000	2,000	1,750
535-502	COMMUNICATIONS	273	0	0	0
535-506	TRAINING & TRAVEL	120	300	300	300
5 OPERATIONAL EXP		393	300	300	300
35 PW-VEHICLE MAINT TOTAL		**115,458**	**114,040**	**115,810**	**114,760**

Description

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

The Community Services Administration Division plans, manages and supervises all Parks, Aquatic Center and Civic Center personnel, programs, activities and maintenance. This Division works with the Community Services Board, the Aquatic Center Board, and as of June 11, 2015 the Keep El Campo Beautiful Board, which is composed of the members of the Community Services Board. The Community Services Director participates as a City representative at monthly meetings of the City Development Corporation, Chamber of Commerce Board, Boys & Girls Club Board and other public and/or private events warranting City representation.

The Parks Maintenance Division is responsible for the general maintenance, operation and appearance of the City's eight parks, which cover a total of 84.83 acres. These include: Alamo, 1.9 acres; Delta Street, 2.09 acres; Evans, 0.85 acres; Friendship, 28.14 acres; Rotary, 13.22 acres; Second Street, 3.05 acres; Willie Bell, 17.33 acres; and The Park at Legacy Fields, 7.5 acres (4-acre pond; 3.5-acre playground), plus islands, medians and other areas associated with Legacy Fields totaling 18.253 acres. The Division currently has five employees, including a foreman and assistant foreman, which mow and maintain a total of 122.487 acres, including traffic islands and medians, property owned by the city, vacant lots and the U.S. 59 overpass. The city's newest park, The Park at Legacy Fields, officially opened April 20, 2015. This was the first new park opened in the city since Rotary Park opened in March 1993.

The Aquatic Center, opened in January 2005, is a $1.9 million facility complete with an eight-lane competition pool, a leisure pool with zero-depth entry, 85-foot slide, water mushroom and other water amenities, and a large 20-person hot tub/spa. The Aquatic Center staff includes a manager, up to four lead lifeguards and approximately 20-25 part-time lifeguards who operate and maintain the ECAC with support from Utilities, Maintenance and Parks Department personnel.

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

Achievements

The Community Services Department had a number of achievements in FY16, including:

- The 2nd Annual KIDFISH was hosted in February at the Legacy Fields Pond, with about 200 children participating. Valuable assistance was provided by TPWD and Coastal Conservation Association members. The pond was stocked with 1,400 Rainbow Trout. Local business sponsors provided 180 T-shirts for the children. The Texas Game Warden Association donated $1,500 used to purchase 80 rods and reels and a cleaning table, all of which can be used at future KIDFISH events.
- Worked with softball league officials utilizing Rotary Park on Wednesday nights by keeping open line of communication. Parks Dept. personnel kept the fields and equipment ready for play on game nights.
- Repaired/replaced scoreboard and electrical equipment following a direct hit by lightning at Rotary Park.
- Applied for a National Recreational Trails Fund grant from TPWD for Legacy Fields, with assistance from Burditt Consultants.
- Replaced the central heating unit at the Aquatic Center.
- Re-plastered the leisure pool at the Aquatic Center.

- El Campo, Wharton, Columbus and Hallettsville Sacred Heart high schools continued utilizing the Aquatic Center during the 2015-16 school year for practice.
- The Aquatic Center remained the home of the El Campo Red Wave Swim Team, which hosted three summer swim meets.
- The Aquatic Center set new income records in February, March and May through the first eight months of FY16.
- The Aquatic Center completed a successful third annual "Learn To Swim" program for Northside Elementary School fourth graders.
- Boys & Girls Club members were provided low-cost swim lessons.
- Parks Dept. team members kept fields marked and mowed at Willie Bell Park for the Boys & Girls Club's annual fall soccer program.
- Keep El Campo Beautiful was elevated from "Provisional" status to "Affiliate" in the Keep Texas Beautiful program.
- Maintained open communication with City Council-approved outside agencies partially funded by the city, including the Boys & Girls Club, Chamber of Commerce, BEEs, Heritage Center, The Crisis Center, the El Campo Museum of Natural History and Northside Center.
- Worked with other city officials to implement the first city-sponsored El Campo Farmers Market at Alamo Park.

Goals for FY17

- Host the 3rd Annual KIDFISH program in February.
- Continue to seek out and apply for grants to help improve city parks.
- Complete Phase 2 of a rust remediation program begun at the Aquatic Center in FY15 by cutting off the bottom 16 inches of metal wall coverings and replacing with cement blocks painted safety red.$$
- Continue the "Learn-to-Swim" program held in conjunction with Northside Elementary School.
- Conduct an American Red Cross Junior Lifeguard program for children ages 11-14 to help build a foundation of knowledge, attitudes and skills for future lifeguards.
- Complete installation of new roof on restroom building at Friendship Park.
- Continue applying for Scenic City Certification Program levels.

$$ denotes funds are designated in budget towards goal

Expenditure by Division

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Comm. Services Admin.	241,213	228,290	224,648	169,050	-25.95%
Parks and Recreation	626,037	310,160	296,000	332,980	7.36%
Civic Center	107,515	112,580	111,501	110,550	-1.80%
Aquatic Center	294,172	307,800	271,690	315,860	2.62%
TOTAL	1,268,938	958,830	903,839	928,440	-3.17%

Expenditure by Classification

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Personnel Services	440,467	488,370	460,103	444,220	-9.04%
Supplies	48,874	64,100	51,098	75,450	17.71%
Repair and Maintenance	126,317	140,970	135,585	144,640	2.60%
Operational Expense	239,982	143,890	138,453	144,030	0.10%
Other Services	123,307	121,500	118,600	120,100	-1.15%
Capital Outlay	289,991	0	0	0	N/A
TOTAL	1,268,938	958,830	903,839	928,440	-3.17%

Personnel

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Comm. Services Admin.	2	1	1	1	0.00%
Parks and Recreation	5	5	5	5	0.00%
Civic Center	0	0	0	0	0.00%
Aquatic Center	2	2	2	2	0.00%
TOTAL	9	8	8	8	0.00%

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
540-110	REGULAR EARNINGS	88,592	66,000	65,798	33,420
540-130	RETIREMENT	10,799	8,110	8,420	4,070
540-140	LONGEVITY	225	290	285	350
540-150	SOCIAL SECURITY	6,692	5,350	5,300	2,720
540-160	WORKER'S COMP	90	150	70	40
540-180	CONTRACT LABOR	3,750	15,000	15,000	0
540-190	CAR ALLOWANCE	3,600	3,600	3,600	1,800
1 PERSONNEL SERVICES		113,749	98,500	98,473	42,400
540-205	OFFICE SUPPLIES	460	250	200	0
540-215	FOOD	158	300	200	0
540-242	OFFICE FURNITURE	649	0	0	0
2 SUPPLIES		1,266	550	400	0
540-502	COMMUNICATIONS	991	980	1,272	600
540-506	TRAINING & TRAVEL	3,960	3,800	2,500	500
540-524	ADVERTISING & LEGAL NOTICES	2,040	2,150	2,630	5,150
540-526	DUES & SUBSCRIPTIONS	706	810	773	300
5 OPERATIONAL EXP		7,698	7,740	7,175	6,550
540-810	SUMMER YTH PROG - B&G CLUB	50,000	50,000	50,000	50,000
540-811	NORTHSIDE-OPERATIONS	23,000	23,000	23,000	23,000
540-835	BEES	8,000	8,000	8,000	8,000
540-840	MUSEUM CONTRIBUTION	22,500	22,500	22,500	22,500
540-845	CRISIS CENTER	2,500	2,500	2,500	2,500
540-846	KEEP EL CAMPO BEAUTIFUL	0	3,000	100	100
540-847	SPOT	0	0	0	1,500
540-850	HERITAGE CENTER	12,500	12,500	12,500	12,500
8 MISCELLANEOUS		118,500	121,500	118,600	120,100
40 COMMUNITY SERVICES TOTAL		**241,213**	**228,290**	**224,648**	**169,050**

Notes: Includes the Community Services Director's retirement in March of 2017, includes funds for Farmers Market advertising, outside agencies are funded at 85% of requests.

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
541-110	REGULAR EARNINGS	139,845	140,710	139,940	156,870
541-120	OVERTIME	1,800	12,190	7,500	7,190
541-124	CERTIFICATION PAY	6,268	2,710	2,000	4,800
541-130	RETIREMENT	18,493	18,310	17,875	19,570
541-140	LONGEVITY	1,917	2,190	2,080	2,240
541-150	SOCIAL SECURITY	11,029	12,070	11,570	13,090
541-160	WORKER'S COMP	2,509	3,200	2,500	3,320
541-180	CONTRACT LABOR	0	25,240	25,000	26,000
1 PERSONNEL SERVICES		181,861	216,620	208,465	233,080
541-205	OFFICE SUPPLIES	63	50	50	50
541-220	UNIFORMS	1,780	2,100	1,600	2,100
541-235	GAS & OIL	9,489	11,640	10,000	11,000
541-240	MINOR EQUIPMENT	0	10,000	6,000	10,000
541-245	HOUSEKEEPING SUPPLIES	3,293	4,300	4,000	4,300
541-250	HERBICIDES	292	500	758	1,000
541-251	INSECT CONTROL	7,682	8,550	8,550	9,050
2 SUPPLIES		22,599	37,140	30,958	37,500
541-420	BUILDINGS & GROUNDS MAINT	24,421	30,000	20,000	30,000
541-481	VEHICLE & MACHINERY MAINT	8,949	6,000	5,000	6,000
4 REPAIR & MAINT		33,370	36,000	25,000	36,000
541-506	TRAINING AND TRAVEL	699	2,000	2,082	2,000
541-514	ELECTRICITY	19,804	18,000	22,800	24,000
541-524	ADVERTISING & LEGAL NOTICES	16	100	64	100
541-526	DUES & SUBSCRIPTIONS	0	300	90	300
541-530	RECREATIONAL IMPROVEMENT	55,580	0	5,761	0
541-531	RECREATONAL EXPENSES	17,316	0	780	0
5 OPERATIONAL EXP		93,416	20,400	31,577	26,400
541-616	MISCELLEANOUS SERVICES	4,800	0	0	0
6 MISCELLEANOUS		4,800	0	0	0
541-900	CAPITAL OUTLAY	289,991	0	0	0
9 CAPITAL OUTLAY		289,991	0	0	0
41 PARKS & RECREATION TOTAL		**626,037**	**310,160**	**296,000**	**332,980**

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
542-240	MINOR EQUIPMENT PURCHASE	173	250	200	250
542-245	HOUSEKEEPING SUPPLIES	42	0	0	0
542-251	INSECT CONTROL	592	600	600	1,000
2 SUPPLIES		808	850	800	1,250
542-420	BUILDINGS & GROUNDS MAINT	10,465	15,000	15,115	10,000
542-421	CONTRACT LABOR - MAINT	58,744	58,470	58,470	59,640
4 REPAIR & MAINT		69,209	73,470	73,585	69,640
542-502	COMMUNICATIONS	0	0	0	2,400
542-514	ELECTRICITY	36,817	36,710	36,710	36,710
542-520	NATURAL GAS	674	550	350	550
542-524	ADVERTISING & LEGAL NOTICES	0	1,000	0	0
542-526	DUES AND SUBSCRIPTIONS	0	0	56	0
5 OPERATIONAL EXP		37,492	38,260	37,116	39,660
542-690	PRINTING FORMS, REPORTS	7	0	0	0
6 OTHER SERVICES		7	0	0	0
42 CIVIC CENTER TOTAL		**107,515**	**112,580**	**111,501**	**110,550**

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
545-110	REGULAR EARNINGS	38,311	41,660	41,662	46,890
545-115	PART-TIME EARNINGS	85,452	105,000	90,000	95,000
545-120	OVERTIME	284	0	0	0
545-130	RETIREMENT	4,858	4,860	4,858	5,390
545-140	LONGEVITY	130	190	190	250
545-150	SOCIAL SECURITY	9,626	11,230	10,035	10,870
545-160	WORKER'S COMP	1,436	2,810	1,000	2,840
545-180	CONTRACT LABOR	4,760	7,500	5,420	7,500
1 PERSONNEL SERVICES		144,857	173,250	153,165	168,740
545-205	OFFICE SUPPLIES	956	1,500	500	1,500
545-210	CONCESSIONS	6,863	7,000	7,000	8,000
545-220	UNIFORMS	1,174	2,000	1,500	2,000
545-235	GAS AND OIL	90	250	80	90
545-240	MINOR EQUIPMENT	4,334	6,050	1,500	16,350
545-245	HOUSEKEEPING SUPPLIES	1,753	2,200	2,000	2,200
545-250	CHEMICALS	8,670	6,000	6,000	6,000
545-251	INSECT CONTROL	360	560	360	560
2 SUPPLIES		24,200	25,560	18,940	36,700
545-420	BUILDINGS & GROUND MAINT	23,738	31,500	37,000	39,000
4 REPAIR & MAINT		23,738	31,500	37,000	39,000
545-502	COMMUNICATIONS	6,237	3,890	5,000	2,820
545-506	TRAINING & TRAVEL	1,337	2,500	2,000	2,500
545-514	ELECTRICITY	35,223	35,000	35,000	35,000
545-520	NATURAL GAS	21,787	28,000	18,000	23,000
545-524	ADVERTISING	2,186	2,500	2,000	2,500
545-526	DUES & SUBSCRIPTIONS	292	600	585	600
545-530	RECREATIONAL IMPROVEMENT	34,315	5,000	0	5,000
545-550	MISC. OPERATIONAL	0	0	0	0
5 OPERATIONAL EXP		101,378	77,490	62,585	71,420
45 AQUATIC CENTER TOTAL		**294,172**	**307,800**	**271,690**	**315,860**

Note: includes $10,300 for bollards, new doors and lockers. Also included is $19,000 for rust remediation.

Description

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

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

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

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

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

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

Achievements

The City of El Campo had a number of achievements in FY16, including:

- Identified and resolve citizen complaints to provide quality service.
- Continued testing & painting of fire hydrants for proper operation.
- Replaced approximately 1 mile of waterlines.
- Rehabilitated approximately 2 miles of sanitary sewer lines.
- Maintained a 10 year sanitary sewer replacement program.
- Completed condition assessment of each water plant for capital improvement planning purposes.
- Continued training for team members.
- Maintained mobile capabilities to view utility maps for improved field location of assets.

FY17 Objectives

- Identify and resolve citizen complaints to provide quality service.
- Maintenance of fire hydrants.
- Rehabilitate prioritized sanitary sewer segments. **$$**
- Replace remaining R-900I automatic water meter reading devices.
- Continue training for team members. **$$**
- Continue to identify and replace broken and defective water main valves.
- Strive to make each citizen concern as pleasant and brief as possible.

$$ denotes funds are designated in budget towards goal

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Multi - Departmental	1,249,377	511,240	487,202	517,880	1.30%
Water and Sewer Admin.	125,999	188,630	178,010	197,880	4.90%
Water Production & Distrib.	18,178	0	0	0	0.00%
Water Production & WW Coll	989,150	949,330	909,010	928,360	-2.21%
Wastewater Collection	-40,308	0	0	0	0.00%
Wastewater Treatment	385,169	407,420	420,085	415,210	1.91%
Non - Departmental	930,271	1,727,970	1,747,970	1,836,450	6.28%
TOTAL	3,657,837	3,784,590	3,742,277	3,895,780	2.94%

Expenditure by Classification

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Personnel Services	669,788	752,380	722,690	776,050	3.15%
Supplies	66,614	72,600	64,265	68,600	-5.51%
Repair and Maintenance	300,564	204,050	245,050	209,050	2.45%
Operational Expense	451,429	495,080	482,792	512,480	3.51%
Other Services	1,291,999	532,510	479,510	493,150	-7.39%
Transfers	930,271	1,727,970	1,747,970	1,836,450	0.00%
Capital	-52,828	0	0	0	0.00%
TOTAL	3,657,837	3,784,590	3,742,277	3,895,780	2.94%

Personnel

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Multi - Departmental	0	0	0	0	0.00%
Water and Sewer Admin.	3	4	4	4	0.00%
Water Production & Distrib.	5	0	0	0	0.00%
Water Production & WW Coll	0	10	10	10	0.00%
Wastewater Collection	5	0	0	0	0.00%
Wastewater Treatment	2	2	2	2	0.00%
Non - Departmental	0	0	0	0	0.00%
TOTAL	15	16	16	16	0.00%

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
505-539	INS - VEHICLE/EQUIPMENT	733	800	800	800
505-549	INS - PROPERTY LIAB	12,090	13,000	13,000	13,000
505-550	INS - FLEET	5,400	7,200	7,200	7,200
505-552	INS - GENERAL LIAB	3,600	7,920	7,920	7,920
505-554	INS - PUBLIC OFFICIALS INS	3,375	4,500	4,500	4,500
505-580	PROPERTY TAXES	0	0	0	0
505-558	HEALTH INSURANCE	86,331	100,000	78,971	100,000
505-587	POSTAGE	4,516	3,410	3,410	3,410
505-590	PIPELINE LEASE PAYMENTS	1,391	1,400	1,391	1,400
505-591	LIFT STATION LAND LEASE	500	500	500	500
5 OPERATIONAL EXP		117,936	138,730	117,692	138,730
505-604	AUDIT	9,150	12,220	7,820	12,220
505-613	CITY ATTORNEY	21,000	21,000	21,000	21,000
505-617	PROFESSIONAL SERVICES	6,398	20,600	35,000	20,600
6 OTHER SERVICES		36,548	53,820	63,820	53,820
505-703	FRANCHISE TAX	132,290	132,290	132,290	141,430
505-710	05 LEASE PURCHASE	33,212	163,400	163,400	163,400
505-713	WATER CDBG EXPENSE	250	0	0	0
505-717	DEPRECIATION EXPENSE	932,517	0	0	0
505-720	AMORTIZATION EXP	-33,684	0	0	0
7 TRANSFERS		1,064,585	295,690	295,690	304,830
505-805	SERVICE AWARDS	571	500	0	500
505-850	BAD DEBT EXPENSE	24,249	15,000	10,000	20,000
505-860	RES. DEV. INCENTIVES	5,488	7,500	0	0
8 MISCELLANEOUS		30,308	23,000	10,000	20,500
05 MULTI-DEPARTMENTAL TOTAL		**1,249,377**	**511,240**	**487,202**	**517,880**

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
508-704	OPERATION SUPPORT X-FER	268,400	268,400	268,400	272,100
508-711	08 DEBT X-FER	138,250	275,600	275,600	167,260
508-712	12 DEBT X-FER	69,378	175,630	175,630	176,320
508-713	13 DEBT X-FER	27,710	155,560	155,560	157,710
508-714	14 DEBT X-FER	0	18,910	18,910	19,320
508-715	10 DEBT X-FER	58,610	105,210	105,210	104,090
508-716	13 A DEBT X-FER	20,033	41,590	41,590	40,810
508-717	14 DEBT X-FER (TAX NOTES)	10,423	76,650	76,650	76,420
508-718	CAPITAL LEASE TRANSFER	7,642	85,450	85,450	85,450
508-719	14 A DEBT X-FER	24,006	38,340	38,340	38,840
508-720	15 DEBT X-FER	420	15,800	15,800	16,300
508-721	15 A DEBT X-FER	0	18,820	18,820	19,180
508-722	16 DEBT X-FER	0	0	0	109,730
508-740	IT X-FER	52,010	52,010	72,010	52,010
508-745	CIP TRANSFER	175,000	400,000	400,000	490,000
508-760	FLEET TRANSFER	0	0	0	10,910
508-761	TRANSFER TO FUND 84	78,388	0	0	0
7 TRANSFERS		930,271	1,727,970	1,747,970	1,836,450
08 NON-DEPARTMENTAL TOTAL		**930,271**	**1,727,970**	**1,747,970**	**1,836,450**

Note: $90,000 is included for Monseratte controls and $10,910 is included for the lease of a truck and an SUV

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
510-110	REGULAR EARNINGS	69,811	118,270	113,644	126,060
510-114	CERTIFICATION PAY	0	2,400	960	2,400
510-120	OVERTIME	1,951	0	1,000	1,000
510-130	RETIREMENT	8,997	14,150	13,568	15,010
510-140	LONGEVITY	1,235	2,210	1,515	1,760
510-150	SOCIAL SECURITY	5,372	9,730	8,805	10,040
510-160	WORKER'S COMP	654	1,570	988	1,310
1 PERSONNEL SERVICES		88,021	148,330	140,480	157,580
510-205	OFFICE SUPPLIES	342	1,250	300	1,250
510-240	MINOR EQUIPMENT	14	500	230	500
2 SUPPLIES		356	1,750	530	1,750
510-485	EQUIPMENT MAINT	0	0	0	0
4 REPAIR & MAINT		0	0	0	0
510-506	TRAINING & TRAVEL	58	1,550	0	1,550
5 OPERATIONAL EXP		58	1,550	0	1,550
510-616	BILLING SERVICES	37,564	37,000	37,000	37,000
6 OTHER SERVICES		37,564	37,000	37,000	37,000
10 W & S ADMIN TOTAL		**125,999**	**188,630**	**178,010**	**197,880**

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
573-110	REGULAR EARNINGS	-16,946	0	0	0
573-124	CERTIFICATION PAY	218	0	0	0
573-120	OVERTIME	536	0	0	0
573-130	RETIREMENT	884	0	0	0
573-140	LONGEVITY	0	0	0	0
573-150	SOCIAL SECURITY	489	0	0	0
573-160	WORKER'S COMP	211	0	0	0
1 PERSONNEL SERVICES		-14,609	0	0	0
573-205	OFFICE SUPPLIES	0	0	0	0
573-215	FOOD	0	0	0	0
573-220	UNIFORMS	144	0	0	0
573-235	GAS & OIL	5,045	0	0	0
573-240	MINOR EQUIPMENT	20	0	0	0
573-245	FIELD SUPPLIES	46	0	0	0
2 SUPPLIES		5,256	0	0	0
573-410	METERS	0	0	0	0
573-420	BUILDINGS & GROUNDS MAINT	11	0	0	0
573-470	WATER STORAGE FACILITIES	-2,423	0	0	0
573-471	WATER MAINS & ACCESSORIES	440	0	0	0
573-472	WATER WELLS & PUMPS	0	0	0	0
573-481	VEHICLE & MACHINERY MAINT	1,483	0	0	0
4 REPAIR & MAINT		-488	0	0	0
573-502	COMMUNICATIONS	2,986	0	0	0
573-506	TRAINING & TRAVEL	11	0	0	0
573-514	ELECTRICITY	24,936	0	0	0
573-520	NATURAL GAS	87	0	0	0
573-524	ADVERTISING AND LEGAL NOTI	0	0	0	0
573-526	DUES & SUBSCRIPTIONS	0	0	0	0
5 OPERATIONAL EXP		28,020	0	0	0
573-646	ENG/SURVEYING SERVICES	0	0	0	0
573-680	WQ ASSESSMENT FEES TO STAT	0	0	0	0
573-685	LAB FEES	0	0	0	0
6 OTHER SERVICES		0	0	0	0
573-920	MAJOR EQUIPMENT PURCHASE	0	0	0	0
573-925	MAIN REPLACEMENT	0	0	0	0
573-940	VEHICLES	0	0	0	0
9 CAPITAL OUTLAY		0	0	0	0
73 WATER PROD & DIST		**18,178**	**0**	**0**	**0**

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

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
575-110	REGULAR EARNINGS	336,360	338,980	310,000	362,600
575-124	CERTIFICATION PAY	44,353	11,320	9,500	10,720
575-120	OVERTIME	9,925	49,100	68,000	49,100
575-130	RETIREMENT	46,455	47,220	46,000	49,130
575-140	LONGEVITY	6,945	7,300	5,560	7,130
575-150	SOCIAL SECURITY	26,972	32,730	30,000	32,860
575-160	WORKER'S COMP	5,490	6,530	6,600	7,270
1 PERSONNEL SERVICES		476,500	493,180	475,660	518,810
575-215	FOOD	1,265	1,300	1,200	1,300
575-220	UNIFORMS	3,711	4,500	4,000	4,500
575-235	GAS & OIL	23,419	30,000	21,000	25,000
575-240	MINOR EQUIPMENT	6,639	6,000	8,000	7,000
575-245	FIELD SUPPLIES	1,412	0	0	0
2 SUPPLIES		36,447	41,800	34,200	37,800
575-410	METERS	8,852	10,000	28,000	15,000
575-420	BUILDINGS & GROUNDS MAINT	4,676	5,250	5,250	5,250
575-470	WATER STORAGE FACILITIES	50,781	15,000	15,000	15,000
575-471	WATER MAINS & ACCESSORIES	59,158	60,000	60,000	60,000
575-472	WATER WELLS & PUMPS	23,645	24,000	24,000	24,000
575-477	SEWER MANHOLE REHAB	66,210	0	0	0
575-478	SEWER MAINS	16,592	15,000	15,000	15,000
575479	SEWER PUMPS	5,607	4,500	6,000	4,500
575-481	VEHICLE & MACHINERY MAINT	25,859	25,000	45,000	25,000
4 REPAIR & MAINT		261,379	158,750	198,250	163,750
575-502	COMMUNICATIONS	8,820	12,600	12,800	10,000
575-506	TRAINING & TRAVEL	5,164	5,000	5,000	5,000
575-514	ELECTRICITY	129,034	145,000	147,000	150,000
575-520	NATURAL GAS	266	500	500	500
575-524	ADVERTISING AND LEGAL NOTI	4,033	4,500	2,500	4,500
575-526	DUES & SUBSCRIPTIONS	490	1,000	100	1,000
5 OPERATIONAL EXP		147,806	168,600	167,900	171,000
575-663	STATE GRANT MATCH	35,000	50,000	0	0
575-646	ENG/SURVEYING SERVICES	16,031	15,000	15,000	15,000
575-680	WQ ASSESSMENT FEES TO STAT	9,507	12,000	12,000	12,000
575-685	LAB FEES	6,481	10,000	6,000	10,000
6 OTHER SERVICES		67,019	87,000	33,000	37,000
75 WATER PROD & WASTEWATER COLL		**989,150**	**949,330**	**909,010**	**928,360**

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
581-110	REGULAR EARNINGS	6,091	0	0	0
581-114	CERTFICATION PAY	218	0	0	0
581-120	OVERTIME	536	0	0	0
581-130	RETIREMENT	884	0	0	0
581-140	LONGEVITY	0	0	0	0
581-150	SOCIAL SECURITY	489	0	0	0
581-160	WORKER'S COMP	147	0	0	0
1 PERSONNEL SERVICES		8,365	0	0	0
			0	0	
581-205	OFFICE SUPPLIES	0	0	0	0
581-215	FOOD	0	0	0	0
581-220	UNIFORMS	144	0	0	0
581-235	GAS & OIL	0	0	0	0
581-240	MINOR EQUIPMENT	0	0	0	0
581-245	FIELD SUPPLIES	306	0	0	0
2 SUPPLIES		450	0	0	0
581-478	SEWER MAINS	0	0	0	0
581-479	SEWER PUMPS	0	0	0	0
581-481	VEHICLE & MACHINERY MAINT	0	0	0	0
4 REPAIR & MAINT		0	0	0	0
581-502	COMMUNICATIONS	366	0	0	0
581-506	TRAINING & TRAVEL	0	0	0	0
581-514	ELECTRICITY	2,967	0	0	0
581-526	DUES & SUBSCRIPTIONS	0	0	0	0
5 OPERATIONAL EXP		3,332	0	0	0
581-643	STATE GRANT MATCH	0	0	0	0
581-646	ENG/SURVEYING SERVICES	373	0	0	0
581-647	I&I STUDY	0	0	0	0
6 OTHER SERVICES		373	0	0	0
581-920	MAJOR EQUIPMENT PURCHASE	0	0	0	0
581-925	MAIN REPLACEMENT	-52,828	0	0	0
581-940	VEHICLES	0	0	0	0
9 CAPITAL OUTLAY		-52,828	0	0	0
81 WASTE WATER COLLECTION TOTAL		**-40,308**	**0**	**0**	**0**

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

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
590-110	REGULAR EARNINGS	69,225	68,910	68,325	69,730
590-114	CERTIFICATION PAY	7,800	7,800	5,580	4,680
590-120	OVERTIME	13,534	12,500	13,000	6,800
590-130	RETIREMENT	11,564	10,580	10,000	9,400
590-140	LONGEVITY	1,775	1,900	1,895	980
590-150	SOCIAL SECURITY	6,520	7,780	6,650	6,290
590-160	WORKER'S COMP	1,093	1,400	1,100	1,780
1 PERSONNEL SERVICES		111,511	110,870	106,550	99,660
590-205	OFFICE SUPPLIES	212	450	700	450
590-215	FOOD	0	100	0	100
590-235	GAS & OIL	-35	0	0	0
590-240	MINOR EQUIPMENT	616	500	650	500
590-245	FIELD SUPPLIES	348	0	185	0
590-252	OPERATING SUPPLIES	22,964	28,000	28,000	28,000
2 SUPPLIES		24,105	29,050	29,535	29,050
590-420	BUILDINGS & GROUNDS MAINT	2,349	5,000	5,000	5,000
590-477	WASTEWATER TREATMENT FA(	36,941	40,000	40,000	40,000
590-481	VEHICLE & MACHINERY MAINT	383	300	1,800	300
590-485	EQUIPMENT MAINT	0	0	0	0
4 REPAIR & MAINT		39,673	45,300	46,800	45,300
590-502	COMMUNICATIONS	285	350	350	350
590-506	TRAINING & TRAVEL	0	750	750	750
590-514	ELECTRICITY	111,673	135,000	126,000	130,000
590-526	DUES & SUBSCRIPTIONS	0	100	100	100
590-576	SLUDGE REMOVAL	42,319	50,000	70,000	70,000
5 OPERATIONAL EXP		154,277	186,200	197,200	201,200
590-647	I&I STUDY	18,112	0	0	0
590-680	WQ ASSESSMENT FEES TO STAT	19,933	20,000	20,000	20,000
590-682	LAB TESTING FEES	17,558	16,000	20,000	20,000
6 OTHER SERVICES		55,603	36,000	40,000	40,000
WASTE WATER TREATMENT		**385,169**	**407,420**	**420,085**	**415,210**

Description

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

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

The El Campo Emergency Medical Services Department consists of 12 full-time medics (and an additional 2 medics included in the Proposed Budget) with more than 155 years' experience. The department also has 21 part-time medics. El Campo EMS operates at the Mobile Intensive Care Level. This is the highest level of operation at the present time. Cardiac care and respiratory care are also at the highest level of the MICU level.

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

Achievements

The City of El Campo had a number of achievements in FY16, including:

- El Campo EMS made a significant improvement to the Continuing Education(CE) opportunities available for FREE to the medics including several certification classes taught in-house. Several other outside agency CE opportunities were available as well.
- Significantly increased the number of local part-time medics involved with El Campo EMS.
- Successfully retained all full-time staff members for FY 2015-2016.
- Applied for $50,000 in grant revenue for EMS operations.
- Retained billing agency, collection totals and clearance percentages have increased a significant amount.

FY15 Objectives

- Continue to provide the highest quality emergency medical care for the ill and injured of West Wharton County.
- Identify and implement various methods of retaining employees by improving the educational and professional opportunities available within the organization as well as providing a positive and encouraging work place environment. $$
- Focus deliberate attention to the recruitment of highly qualified paramedics for additions to the full time ranks.
- Continue to develop a public relations plan to have a greater visibility in the community.
- Continue to improve operations by securing equipment such as an additional Lucas Device in an effort to improve patient care. $$
- Focus attention on the Quality Management program to utilize documentation and clinical reviews for the betterment of the department and medics.
- Continue to partner with El Campo Memorial Hospital to provide a continuity of care that benefits patients of both agencies in an effort to improve the overall local healthcare system.

$$ denotes funds are designated in budget towards goal

Expenditure by Division

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
EMS	1,638,001	1,517,150	1,546,911	1,559,160	2.77%
Non-Departmental	68,000	75,430	80,430	199,870	164.97%
TOTAL	1,706,001	1,592,580	1,627,341	1,759,030	10.45%

Expenditure by Classification

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
Personnel Services	1,122,007	1,097,960	1,102,991	1,135,380	3.41%
Supplies	108,884	116,220	109,050	126,220	8.60%
Repair and Maintenance	46,134	42,990	40,768	50,580	17.66%
Operational Expense	112,003	91,980	126,265	126,980	38.05%
Other Services	12,565	17,000	16,837	17,000	0.00%
Transfers	69,188	75,430	80,430	199,870	164.97%
Capital Outlay	235,221	151,000	151,000	103,000	-31.79%
TOTAL	1,706,001	1,592,580	1,627,341	1,759,030	10.45%

Personnel

	FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget	% Change in budget from FY16 to FY17
EMS	12	14	14	14	0.00%
TOTAL	12	14	14	14	0.00%

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
521-110	REGULAR EARNINGS	586,955	564,370	558,427	572,300
521-113	HOLIDAY PAY	22,765	26,000	26,000	26,000
521-124	TRAINING PAY	3,687	0	0	0
521-115	PART-TIME EARNINGS	168,320	134,850	160,000	146,000
521-120	OVERTIME	140,717	139,000	128,540	156,600
521-124	CERTIFICATION PAY	27,395	38,150	38,000	45,650
521-130	RETIREMENT	85,357	95,210	90,912	92,340
521-140	LONGEVITY	7,955	9,170	8,530	9,200
521-150	SOCIAL SECURITY	64,666	77,710	78,383	72,350
521-160	WORKER'S COMP	14,190	13,500	14,200	14,940
1 PERSONNEL SERVICES		1,122,007	1,097,960	1,102,991	1,135,380
521-205	OFFICE SUPPLIES	591	1,000	600	1,000
521-215	FOOD	1,111	1,000	1,000	1,000
521-220	UNIFORMS	6,481	6,500	6,500	6,500
521-235	GAS & OIL	35,882	45,770	38,000	45,770
521-240	MINOR EQUIPMENT	16,043	15,000	16,000	25,000
521-245	HOUSEKEEPING SUPPLIES	1,951	1,950	1,950	1,950
521-253	AMBULANCE MEDICAL SUPPLIE	46,825	45,000	45,000	45,000
2 SUPPLIES		108,884	116,220	109,050	126,220
521-419	JANITORIAL SERVICE	4,578	4,700	4,268	4,790
521-420	BUILDINGS & GROUNDS MAINT	2,499	2,290	500	2,290
521-481	VEHICLE & MACHINERY MAINT	19,038	11,000	11,000	11,000
521-485	EQUIPMENT MAINT	20,018	25,000	25,000	32,500
4 REPAIR & MAINT		46,134	42,990	40,768	50,580
521-502	COMMUNICATIONS	12,009	8,300	10,200	4,800
521-506	TRAINING & TRAVEL	12,084	12,600	12,500	13,000
521-514	ELECTRICITY	9,648	14,910	9,160	14,910
521-520	NATURAL GAS	215	360	125	360
521-524	ADVERTISING & LEGAL NOTICES	0	0	0	0
521-526	DUES & SUBSCRIPTIONS	2,965	1,500	1,970	4,600
521-539	INS - VEHICLE/EQUIPMENT	1,778	1,940	1,940	1,940
521-550	INS - FLEET	2,173	2,370	2,370	2,370
521-558	HEALTH INSURANCE	71,131	50,000	88,000	85,000
5 OPERATIONAL EXP		112,003	91,980	126,265	126,980

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
521-610	COLLECTION AGENCY FEE	340	0	0	0
521-613	MEDICAL DIRECTOR	9,000	9,000	9,000	9,000
521-616	MISCELLANEOUS SERVICES	3,224	8,000	7,837	8,000
6 OTHER SERVICES		12,565	17,000	16,837	17,000
521-740	IT TRANSER	1,188	0	0	0
7 TRANSFERS		1,188	0	0	0
521-920	DEPRECIATION	76,817	70,000	70,000	0
521-935	MAJOR EQUIPMENT	158,404	81,000	81,000	103,000
9 CAPITAL OUTLAY		235,221	151,000	151,000	103,000
21-EMERGENCY MEDICAL SERV TOTAL		**1,638,001**	**1,517,150**	**1,546,911**	**1,559,160**

Note: Includes additional funds in personnel to support transfers, $10,000 for equipment for the new station, $7,500 for a LUCAS device, additional funds for operational expense ,$103,000 for a lease for a new ambulance (year 1 of 2) and a cardiac monitor.

		FY15 Actual	FY16 Amended Budget	FY16 Year End Estimate	FY17 Adopted Budget
508-704	OPERATION SUPPORT X-FER	68,000	68,000	68,000	83,200
508-740	IT X-FER	0	7,430	12,430	7,430
508-750	PUBLIC SAFETY BUILDING	0	0	0	109,240
508-745	CIP X-FER	0	0	0	0
7 TRANSFERS		68,000	75,430	80,430	199,870
08 NON-DEPARTMENTAL TOTAL		**68,000**	**75,430**	**80,430**	**199,870**

Dept.	Description	Cost
Water/Sewer	Main replacement	$ 400,000.00
Streets	Seal coating	$ 400,000.00
Water/Sewer	Monseratte motor control	$ 90,000.00
Streets	Tractor/Shredder	$ 70,000.00
Parks	Friendship trail	$ 166,000.00
Civic Center	Civic center parking lot	$ 39,000.00
Water/Sewer	Vacuum truck	$ 250,000.00
WWTP	Dumpster	$ 25,000.00
Parks	Rotary park parking lot	$ 12,300.00
PD	Door lock/cameras	$ 70,000.00
EMS	Ambulance	$ 160,000.00
EMS	Cardiac monitor	$ 40,000.00
EMS	Stryker auto loader	$ 27,000.00
PD	Fingerprint fuming chamber	$ 7,900.00
Parks	Christmas tree	$ 12,230.00
EM	EOC furniture	$ 35,000.00
PD	Dispatch furniture	$ 51,000.00
PD	Exercise equipment	$ 25,000.00
Aquatic center	Replaster lap pool	$ 30,020.00

Items below the dotted line are not funded in the FY17 Budget.

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

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

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

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

Streets Projects

- Sealcoating: $400,0000 annually to rehabilitate streets throughout El Campo, this is a multi-year effort.

- Town and Country Drainage: Town and Country engineering work was completed in fiscal years 2015 and 2016. This project has been identified as a long-term project for consideration in the later part of this plan.

- Tres Palacios: this project is a partnership with FEMA to reduce the footprint of the floodplain. Funds have been used for engineering and land purchase.

- West Norris Ph II: This project is a complete road replacement, with improvements to sewer and drainage, is scheduled to be complete in 2016.

- West Norris Ph III: This will be the final phase of the West Norris street projects, beginning at Avenue F and completing at the five way stop. Preliminary studies and engineering could begin as soon as FY18.

- The Public Safety Building will house Police, Fire and EMS. This project is supported by voter approved General Obligation Bonds, totaling $10,500,000.

Water and Sewer Projects

- Collection Mains: $200,000 annually for rehabilitation on water collection mains. These funds are used throughout the fiscal year on areas identified as in need of system repair. Additionally, the main replacement for Highway 71 has been identified as a potential grant project through EDA, should this project not receive funding, rehabilitation funds will be used to complete this project in stages.

- Distribution Mains: $200,000 annually for rehabilitation on water distribution mains. These funds are used throughout the fiscal year on areas identified as in need of system repair.

- Monseratte Controls*:* $90,000 for FY17 and $45,000 annually thereafter. The control center provides reliable controls for wells, booster pumps and generator.

Operating Impact

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

The City's capital program includes routine expenditures such as asphalt and concrete streets improvement (seal coating), main distribution rehabilitation and main collection distribution rehabilitation. The amounts have, in the past, varied year to year dependent on both general operating funding availability and water and sewer revenues. In the next five years, the City has dedicated $400,000 annually for the seal coating program, $200,000 for collection main rehabilitation, and $200,000 for distribution main rehabilitation.

Capital Project Schedule
General Government (Fund 96)

	Fiscal Year					
	2016	2017	2018	2019	2020	2021
Streets and Drainage Projects:						
Town and Country	-	-	-	-	TBD	TBD
Tres Palacios	557,513	TBD	TBD			
Sealcoating	617,000	400,000	450,000	450,000	450,000	450,000
W. Norris Ph. II	2,591,454	-	-	-	-	-
W. Norris Ph. III	-	-	500,000		-	-
TOTAL STREETS	3,765,967	400,000	950,000	450,000	450,000	450,000
Infrastructure:						
Public Safety Building	8,400,000	1,945,422	-	-	-	-
TOTAL INFRASTRUCTURE	8,400,000	1,945,422	-	-	-	-
TOTAL	12,165,967	2,345,422	950,000	450,000	450,000	450,000

NOTE:
The Tres Palacios project is supported by a FEMA grant, with the City contributing 10%.

	Fiscal Year					
	2016	2017	2018	2019	2020	2021
Rehabilitation Projects						
Collection Mains	200,000	200,000	200,000	200,000	1,700,000	200,000
Distribution Mains	200,000	200,000	200,000	200,000	200,000	200,000
TOTAL REHAB	400,000	400,000	400,000	400,000	1,900,000	400,000
TOTAL	400,000	400,000	400,000	400,000	1,900,000	400,000

Note: The City has recently completed the engineering for the Drinking Water State Revolving Fund project and the Clean Water State Revolving Fund project. Projects are still being evaluated for funding and feasibility.

CITY OF EL CAMPO

ORDINANCE NO. 2016-06

AN ORDINANCE ADOPTING AND APPROVING A BUDGET AND APPROPRIATING FUNDS FOR THE CITY OF EL CAMPO, TEXAS, FOR THE FISCAL YEAR OCTOBER 1, 2016, THROUGH SEPTEMBER 30, 2017 AND SETTING FORTH THE APPROPRIATIONS FOR SAID BUDGET.

WHEREAS, heretofore a budget for the fiscal year October 1, 2016, through September, 30, 2017, 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, 2016, and ending September 30, 2017.

SECTION 2: That there is hereby appropriated the sum of $8,901,420 to the General Fund for the payment of operating expenses and necessary capital outlay for the city government.

SECTION 3: That there is hereby appropriated the sum of $8,000 to the Juvenile Case Manager Fund for expenses associated with juvenile case management of the Court.

SECTION 4: That there is hereby appropriated the sum of $160,000 to the Hotel/Motel Fund for the purpose of enhancing and promoting tourism.

SECTION 5: That there is hereby appropriated the sum of $4,650 to the Police Seizure Fund for the purpose of providing equipment and training for the Police Department.

SECTION 6: That there is hereby appropriated the sum of $3,895,780 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 7: That there is hereby appropriated the sum of $1,830,040 to the Solid Waste Fund for the contracted garbage collection and related billing.

SECTION 8: That there is hereby appropriated the sum of $2,313,360 to the Debt Service Fund for the purpose of paying interest and principal payments on bonds and other debt instruments as they mature.

SECTION 9: That there is hereby appropriated the sum of $1,759,030 to the EMS Fund for the purpose of providing emergency medical services.

SECTION 10: That there is hereby appropriated the sum of $234,930 to the Information Technology Fund for the purpose of providing technology for city services.

SECTION 11: That there is hereby appropriated the sum of $95,680 to the Fleet Replacement Fund for the purpose of replacing the City's fleet and equipment.

SECTION 12: That there is hereby appropriated the sum of $400,000 to the General Government Capital Improvement Project Fund for the purpose of supporting capital projects associated with governmental funds.

SECTION 13: That there is hereby appropriated the sum of $490,000 to the Utility Capital Improvement Project Fund for the purposed of supporting capital projects relating to water and sewer.

SECTION 14: That this ordinance shall take effect and be in force immediately after its passage.

PASSED, APPROVED AND ADOPTED THIS 26th DAY OF SEPTEMBER 2016.

CITY OF EL CAMPO

_____

RANDY COLLINS
MAYOR

ATTEST:

_____

CINDY CERNY
CITY SECRETARY

CITY OF EL CAMPO

ORDINANCE NO. 2016-07

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 2016; 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 2016 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 $0.63000 on each $100.00 worth of taxable property at 100% assessed valuation. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 11.8 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $16.43.

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 $0.43089

For Payment of Principal and Interest on Combined Tax and Revenue Certificates of Obligation, Series 2008, 2010, 2013, 2013A, 2014, 2014A, 2015, 2015A, General Obligation Refunding Bonds Series 2012, 2013, 2015, 2016, and Tax Notes 2014, and Capital Leases $0.19911

TOTAL TAX LEVY $0.63000

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, 2017. 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 26th DAY OF SEPTEMBER 2016.

CITY OF EL CAMPO

_____
RANDY COLLINS
MAYOR

ATTEST:

_____
CINDY CERNY
CITY SECRETARY

		FY15 Actual	FY16 Budget	FY16 Estimate	FY17 Adopted
4110	CURRENT PROPERTY TAXES	2,465,888	2,492,700	2,452,621	2,818,470
4111	PRIOR YEAR TAXES	43,845	50,000	50,000	50,000
4112	PENALTY, INTEREST & COSTS	39,862	46,000	46,000	40,000
4120	SALES TAX ALLOCATION	3,387,013	3,400,000	3,467,391	3,500,000
4130	UF FRANCHISE TAX	132,290	132,290	132,290	141,430
4131	FRANCHISE TAX - GAS	114,587	110,000	86,573	86,000
4132	FRANCHISE TAX - AEP	308,326	283,000	323,326	315,000
4133	FRANCHISE TAX - WCEC	70,772	97,000	84,278	85,000
4134	FRANCHISE TAX - TELEPHONE	53,042	61,000	54,000	54,000
4135	FRANCHISE TAX - CABLE	61,565	60,000	60,000	59,000
4136	FRANCHISE TAX - GARBAGE	87,067	89,630	89,500	88,300
4140	MIXED BEVERAGE TAX	17,369	18,000	18,150	18,000
4141	INDUSTRIAL AGREEMENT TAX	12,164	12,000	17,531	17,500
1 TAXES		$6,793,790	$6,851,620	$6,881,661	$7,272,700
4204	COUNTY ARREST FEES	370	0	260	0
4205	CDC CONTRIBUTION	0	4,470	4,470	4,470
4206	ECISD CONTRIBUTION	123,572	125,000	125,000	125,000
4207	GRANT REVENUE	13,325	0	0	0
2 INTERGOVERNMENTAL		$137,268	$129,470	$129,730	$129,470
4312	BUSINESS LICENSE	6,767	5,600	5,600	5,600
4314	BUILDING PERMITS	123,335	61,830	60,000	61,500
4316	ELECTRICAL PERMITS	9,480	7,430	7,430	7,460
4318	PLUMBING PERMITS	14,413	12,886	12,800	12,800
4322	MECHANICAL PERMITS	7,911	5,499	7,680	7,680
4324	BUILDING CONTRACTORS LIC	7,600	5,440	6,050	6,050
4325	HEALTH PERMITS	7,850	7,100	8,000	7,970
4326	ELECTRICAL LICENSE	25	25	25	30
4328	DOG LICENSES	5,936	5,550	5,550	5,550
4330	BICYCLE LICENSE	162	300	300	230
4331	REPORTS	1,710	1,400	1,400	1,400
4332	SPECIAL USE PERMIT	700	2,000	1,000	1,000
3 LICENSE & PERMITS		$185,889	$115,060	$115,835	$117,270
4410	MUNICIPAL COURT FINES	415,363	500,000	420,000	415,000
4411	INDIGENT DEFENSE FUND	3,676	4,500	3,600	3,600
4412	CIVIL JUSTICE FEE STATE	93	100	100	100
4413	CIVIL JUSTICE FEE CITY	10	10	10	10
4 FINES		$419,142	$504,610	$423,710	$418,710
4501	RETURN CHECK FEE	0	30	30	30
4502	ANIMAL SHELTER FEES	4,875	3,400	3,400	3,400
4503	MOWING & DEMOLITION FEES	1,931	690	1,954	1,200
4504	P & Z/BOA FEES	1,950	1,200	1,500	1,500
4506	CIVIC CENTER FEES	85,480	82,000	92,000	92,500

		FY15 Actual	FY16 Budget	FY16 Estimate	FY17 Adopted
4507	RECREATIONAL FEES	8,160	8,200	10,000	10,000
4509	AQUATIC CENTER FEES	193,534	172,000	195,000	195,000
5 CHARGES FOR SERVICES		$295,930	$267,520	$303,884	$303,630
4602	SALE OF FIXED ASSETS	245,302	10,000	10,000	10,000
4604	MISCELLANEOUS REVENUE	147,290	119,000	119,000	50,000
4605	GAS & OIL LEASE REVENUE	0	100	0	0
4610	CULVERT REVENUE	26,198	7,500	7,500	7,500
4620	LAND & BUILDING LEASES	24,050	25,600	25,600	25,600
4646	DONATIONS	150	0	0	0
6 MISCELLANEOUS		$442,990	$162,200	$162,100	$93,100
4701	INTEREST INCOME	20,692	15,000	31,000	32,500
4702	UNREALIZED GAIN/LOSS	-971	0	0	0
7 INTEREST		$19,721	$15,000	$31,000	$32,500
GENERAL FUND REVENUES		**$8,294,728**	**$8,045,480**	**$8,047,920**	**$8,367,380**
4803	TRANSFER FROM F03	50,800	50,800	50,800	52,020
4805	TRANSFER FROM F24 H/M	138,597	118,720	129,076	118,720
4806	TRANSFER FROM F93 FUND	68,000	68,000	68,000	83,200
4807	TRANSFER FROM F02 OPER SUPPORT	268,400	268,400	268,400	272,100
4822	TRANSFER FROM F22 JUVENILE CASE MANAGEMENT	0	0	0	8,000
8 TRANSFERS		$525,797	$505,920	$516,276	$534,040
GENERAL FUND RESOURCES		**$525,797**	**$505,920**	**$516,276**	**$534,040**
4680	COURT TECHNOLOGY REVENUE	7,568	8,000	7,800	7,800
6 MISCELLANEOUS		$7,568	$8,000	$7,800	$7,800
COURT TECHNOLOGY FUND REVENUES		**$7,568**	**$8,000**	**$7,800**	**$7,800**
4681	JUVENILE CASE MANAGEMENT REVENENUE	0	0	0	8,000
6 MISCELLANEOUS		$0	$0	$0	$8,000
JUVENILE CASE MANAGEMENT FUND REVENUES		**$0**	**$0**	**$0**	**$8,000**
4100	REVENUES	181,789	160,000	169,210	160,000
1 TAXES		$181,789	$160,000	$169,210	$160,000
4701	INTEREST INCOME	25	0	0	0
7 INTEREST		$25	$0	$0	$0
HOTEL/MOTEL FUND REVENUES		**$181,814**	**$160,000**	**$169,210**	**$160,000**

		FY15 Actual	FY16 Budget	FY16 Estimate	FY17 Adopted
4604	MISCELLANEOUS	55,284	5,230	4,735	4,500
4651	DRUG FORFEITURE	0	0	0	0
6 MISCELLANEOUS		$55,284	$5,230	$4,735	$4,500
4701	INTEREST INCOME	138	0	165	150
7 INTEREST		$138	$0	$165	$150
POLICE SEIZURE FUND REVENUES		**$55,422**	**$5,230**	**$4,900**	**$4,650**
4110	CURRENT PROPERTY TAXES	579,658	946,430	1,036,045	1,130,210
4111	PRIOR YEAR TAXES	4,222	5,000	5,000	5,000
4112	PENALTY AND INTEREST	5,846	2,500	7,153	5,000
1 TAXES		$589,726	$953,930	$1,048,198	$1,140,210
4625	CDC DEBT REIMBURSEMENT	24,934	0	0	52,280
8 MISCELLANEOUS		$24,934	$0	$0	$52,280
4701	INTEREST INCOME	82	160	199	200
7 INTEREST		$82	$160	$199	$200
DEBT SERVICE REVENUES		**$614,742**	**$954,090**	**$1,048,397**	**$1,192,690**
4807	TRANSFER FROM F02	356,473	1,007,560	1,007,560	1,011,430
4809	TRANSFER FROM F93	0	0	0	109,240
8 TRANSFERS		$356,473	$1,007,560	$1,007,560	$1,120,670
DEBT SERVICE FUND RESOURCES		**$356,473**	**$1,007,560**	**$1,007,560**	**$1,120,670**
4110	WATER COLLECTIONS	1,443,820	1,667,340	1,667,340	1,722,490
4120	SEWER COLLECTIONS	1,719,991	1,868,450	1,868,450	1,930,070
4140	BULK WATER SALES	1,215	1,000	1,000	1,000
4150	SERVICE CONNECTION CHARGES	0	20,000	20,000	20,000
1 CHARGES FOR SERVICES		$3,165,026	$3,556,790	$3,556,790	$3,673,560
4300	PENALTY COLLECTIONS	91,353	88,000	88,000	88,000
4310	WATER TAPS	13,160	15,000	10,000	10,000
4320	SEWER TAPS	8,500	10,000	10,000	10,000
4330	REINSTATMENT FEES	25,918	30,000	30,000	27,500
3 FEES AND PENALTIES		$138,931	$143,000	$138,000	$135,500
4601	RETURNED CHECK FEES	1,720	2,100	2,100	1,700
4603	CASH OVER (SHORT)	-7	0	16	0
4645	MISCELLANEOUS	26,748	0	0	0
6 MISCELLANEOUS		$28,461	$2,100	$2,116	$1,700

		FY15 Actual	FY16 Budget	FY16 Estimate	FY17 Adopted
4701	INTEREST INCOME	6,933	6,500	8,500	7,000
4702	GAIN/LOSS INVESTMENTS	2,231	0	0	0
7 INTEREST		$9,163	$6,500	$8,500	$7,000
WATER AND SEWER FUND REVENUES		**$3,341,581**	**$3,708,390**	**$3,705,406**	**$3,817,760**
4802	TRANSFER FROM OTHER ACCOUNT	-213,362	0	0	0
4803	TRANSFER FROM F03	76,200	76,200	76,200	78,020
4806	TRANSFER FROM F60	-33,384	0	0	0
4897	TRANSFER FROM F05	461,360	0	0	0
8 TRANSFERS		$290,814	$76,200	$76,200	$78,020
WATER AND SEWER FUND RESOURCES		**$290,814**	**$76,200**	**$76,200**	**$78,020**
4110	GARBAGE SERVICE	1,705,504	1,600,000	1,729,177	1,700,000
1 CHARGES FOR SERVICES		$1,705,504	$1,600,000	$1,729,177	$1,700,000
4615	BILLING FEE	129,350	127,000	130,540	130,000
6 MISCELLANEOUS		$129,350	$127,000	$130,540	$130,000
4701	INTEREST INCOME	35	0	40	40
7 INTEREST		$35	$0	$40	$40
SOLID WASTE REVENUES		**$1,834,889**	**$1,727,000**	**$1,859,757**	**$1,830,040**
4202	ESD #4 CONTRIBUTION	932,410	942,580	942,580	942,510
2 INTERGOVERNMENTAL		$932,410	$942,580	$942,580	$942,510
4505	AMBULANCE FEES	680,295	650,000	773,920	756,520
5 CHARGES FOR SERVICES		$680,295	$650,000	$773,920	$756,520
4604	MISCELLANEOUS	9,263	0	1,295	60,000
6 MISCELLANEOUS		$9,263	$0	$1,295	$60,000
4701	INTEREST INCOME	141	0	200	0
7 INTEREST		$141	$0	$200	$0
EMS REVENUES		**$1,622,110**	**$1,592,580**	**$1,717,995**	**$1,759,030**

		FY15 Actual	FY16 Budget	FY16 Estimate	FY17 Adopted
4801	TRANSFER FROM F01	139,330	157,690	223,750	175,490
4802	TRANSFER FROM F02	52,010	52,010	72,010	52,010
4808	TRANSFER FROM F20	6,810	6,810	6,810	0
4809	TRANSFER FROM F93	0	7,430	12,430	7,430
4800	OTHER	2,850	0	0	0
8 TRANSFERS		$201,000	$223,940	$315,000	$234,930
INFORMATION TECHNOLOGY FUND RESOURCES		**$201,000**	**$223,940**	**$315,000**	**$234,930**
4801	TRANSFER FROM F01	53,000	0	129,493	84,770
4807	TRANSFER FROM F02	0	0	0	10,910
8 TRANSFERS		$53,000	$0	$129,493	$95,680
FLEET REPLACEMENT RESOURCES		**$53,000**	**$0**	**$129,493**	**$95,680**
4801	TRANSFER FROM F01	1,631,573	147,490	617,000	400,000
8 TRANSFERS		$1,631,573	$147,490	$617,000	$400,000
GENERAL GOVERNMENT CIP FUND RESOURCES		**$1,631,573**	**$147,490**	**$617,000**	**$400,000**
4802	TRANSFER FROM F02	253,388	400,000	400,000	490,000
8 TRANSFERS		$253,388	$400,000	$400,000	$490,000
UTILITY CIP FUND RESOURCES		**$253,388**	**$400,000**	**$400,000**	**$490,000**
TOTAL REVENUES		**$15,955,704**	**$16,200,770**	**$16,561,384**	**$17,147,350**
TOTAL TRANSFER		**$3,309,195**	**$2,361,110**	**$3,061,529**	**$2,953,340**
TOTAL RESOURCES		**$19,264,899**	**$18,561,880**	**$19,622,913**	**$20,100,690**

Combined Outstanding Debt to Maturity

	Principal	Interest	Debt Service	Annual Debt Service
02/01/17	1,167,000	482,241	1,649,241	
08/01/17	0	462,679	462,679	2,111,920
02/01/18	1,287,000	462,678	1,749,678	
08/01/18	0	442,985	442,985	2,192,664
02/01/19	1,317,000	442,985	1,759,985	
08/01/19	0	423,408	423,408	2,183,393
02/01/20	1,372,000	423,408	1,795,408	
08/01/20	0	402,462	402,462	2,197,870
02/01/21	1,403,000	407,085	1,810,085	
08/01/21	0	375,640	375,640	2,185,725
02/01/22	1,373,000	380,263	1,753,263	
08/01/22	0	357,613	357,613	2,110,875
02/01/23	1,423,000	357,613	1,780,613	
08/01/23	0	333,881	333,881	2,114,494
02/01/24	1,498,000	333,881	1,831,881	
08/01/24	0	307,750	307,750	2,139,631
02/01/25	1,295,000	307,750	1,602,750	
08/01/25	0	283,078	283,078	1,885,828
02/01/26	1,320,000	283,078	1,603,078	
08/01/26	0	261,509	261,509	1,864,588
02/01/27	1,370,000	261,509	1,631,509	
08/01/27	0	238,891	238,891	1,870,400
02/01/28	1,295,000	238,891	1,533,891	
08/01/28	0	216,872	216,872	1,750,763
02/01/29	1,340,000	216,872	1,556,872	
08/01/29	0	193,944	193,944	1,750,816
02/01/30	1,125,000	193,944	1,318,944	
08/01/30	0	174,119	174,119	1,493,063
02/01/31	980,000	174,119	1,154,119	
08/01/31	0	157,119	157,119	1,311,238
02/01/32	1,015,000	157,119	1,172,119	
08/01/32	0	139,525	139,525	1,311,644
02/01/33	855,000	139,525	994,525	
08/01/33	0	123,988	123,988	1,118,513
02/01/34	700,000	123,988	823,988	
08/01/34	0	111,613	111,613	935,600
02/01/35	725,000	111,612	836,612	
08/01/35	0	99,088	99,088	935,700
02/01/36	560,000	99,088	659,088	
08/01/36	0	89,203	89,203	748,291
02/01/37	575,000	89,203	664,203	
08/01/37	0	79,053	79,053	743,256
02/01/38	600,000	79,053	679,053	
08/01/38	0	68,447	68,447	747,500
02/01/39	625,000	68,447	693,447	
08/01/39	0	57,400	57,400	750,847
02/01/40	465,000	57,400	522,400	
08/01/40	0	49,250	49,250	571,650
02/01/41	475,000	49,250	524,250	
08/01/41	0	40,925	40,925	565,175
02/01/42	495,000	40,925	535,925	
08/01/42	0	32,250	32,250	568,175
02/01/43	515,000	32,250	547,250	
08/01/43	0	23,200	23,200	570,450
02/01/44	535,000	23,200	558,200	
08/01/44	0	13,800	13,800	572,000
02/01/45	550,000	13,800	563,800	
08/01/45	0	4,125	4,125	567,925
02/01/46	275,000	4,125	279,125	279,125
	28,530,000	11,619,117	40,149,117	40,149,117

Debt Service Fund Debt Schedule to Maturity

	Principal	Interest	Debt Service	Annual Debt Service
02/01/17	544,637	327,449	872,086	
08/01/17	0	316,624	316,624	1,188,710
02/01/18	655,372	316,624	971,996	
08/01/18	0	305,926	305,926	1,277,922
02/01/19	677,586	305,926	983,512	
08/01/19	0	295,074	295,074	1,278,586
02/01/20	704,995	295,074	1,000,069	
08/01/20	0	283,838	283,838	1,283,907
02/01/21	722,576	288,461	1,011,036	
08/01/21	0	267,342	267,342	1,278,379
02/01/22	745,525	271,965	1,017,490	
08/01/22	0	259,316	259,316	1,276,806
02/01/23	777,060	259,316	1,036,376	
08/01/23	0	246,015	246,015	1,282,392
02/01/24	813,700	246,015	1,059,715	
08/01/24	0	231,239	231,239	1,290,954
02/01/25	728,534	231,239	959,773	
08/01/25	0	217,156	217,156	1,176,928
02/01/26	756,378	217,156	973,534	
08/01/26	0	206,601	206,601	1,180,134
02/01/27	775,601	206,601	982,202	
08/01/27	0	195,816	195,816	1,178,018
02/01/28	684,319	195,816	880,135	
08/01/28	0	186,222	186,222	1,066,357
02/01/29	708,037	186,222	894,259	
08/01/29	0	176,466	176,466	1,070,725
02/01/30	735,645	176,466	912,110	
08/01/30	0	163,381	163,381	1,075,491
02/01/31	763,489	163,381	926,870	
08/01/31	0	149,722	149,722	1,076,592
02/01/32	788,081	149,722	937,802	
08/01/32	0	135,624	135,624	1,073,426
02/01/33	781,622	135,624	917,245	
08/01/33	0	121,490	121,490	1,038,735
02/01/34	666,160	121,490	787,650	
08/01/34	0	109,723	109,723	897,373
02/01/35	690,115	109,723	799,838	
08/01/35	0	97,796	97,796	897,634
02/01/36	543,260	97,796	641,056	
08/01/36	0	88,215	88,215	729,270
02/01/37	557,720	88,215	645,935	
08/01/37	0	78,378	78,378	724,312
02/01/38	581,640	78,378	660,018	
08/01/38	0	68,104	68,104	728,122
02/01/39	606,100	68,104	674,204	
08/01/39	0	57,400	57,400	731,604
02/01/40	465,000	57,400	522,400	
08/01/40	0	49,250	49,250	571,650
02/01/41	475,000	49,250	524,250	
08/01/41	0	40,925	40,925	565,175
02/01/42	495,000	40,925	535,925	
08/01/42	0	32,250	32,250	568,175
02/01/43	515,000	32,250	547,250	
08/01/43	0	23,200	23,200	570,450
02/01/44	535,000	23,200	558,200	
08/01/44	0	13,800	13,800	572,000
02/01/45	550,000	13,800	563,800	
08/01/45	0	4,125	4,125	567,925
02/01/46	275,000	4,125	279,125	279,125
	19,318,149	9,178,730	28,496,879	28,496,879

Utility Fund Debt Schedule to Maturity

	Principal	Interest	Debt Service	Annual Debt Service
02/01/17	622,363	154,792	777,155	
08/01/17	0	146,055	146,055	923,210
02/01/18	631,628	146,054	777,682	
08/01/18	0	137,059	137,059	914,741
02/01/19	639,414	137,059	776,473	
08/01/19	0	128,334	128,334	904,807
02/01/20	667,005	128,334	795,339	
08/01/20	0	118,624	118,624	913,963
02/01/21	680,425	118,624	799,049	
08/01/21	0	108,297	108,297	907,346
02/01/22	627,476	108,297	735,773	
08/01/22	0	98,296	98,296	834,069
02/01/23	645,940	98,296	744,236	
08/01/23	0	87,866	87,866	832,102
02/01/24	684,300	87,866	772,166	
08/01/24	0	76,511	76,511	848,677
02/01/25	566,467	76,511	642,978	
08/01/25	0	65,923	65,923	708,900
02/01/26	563,622	65,923	629,545	
08/01/26	0	54,909	54,909	684,453
02/01/27	594,399	54,909	649,308	
08/01/27	0	43,074	43,074	692,382
02/01/28	610,681	43,074	653,755	
08/01/28	0	30,650	30,650	684,405
02/01/29	631,963	30,650	662,613	
08/01/29	0	17,478	17,478	680,091
02/01/30	389,356	17,478	406,834	
08/01/30	0	10,738	10,738	417,572
02/01/31	216,511	10,738	227,249	
08/01/31	0	7,397	7,397	234,646
02/01/32	226,920	7,397	234,316	
08/01/32	0	3,901	3,901	238,217
02/01/33	73,379	3,901	77,280	
08/01/33	0	2,498	2,498	79,777
02/01/34	33,840	2,498	36,338	
08/01/34	0	1,889	1,889	38,227
02/01/35	34,885	1,889	36,774	
08/01/35	0	1,292	1,292	38,066
02/01/36	16,740	1,292	18,032	
08/01/36	0	989	989	19,020
02/01/37	17,280	989	18,269	
08/01/37	0	675	675	18,944
02/01/38	18,360	675	19,035	
08/01/38	0	343	343	19,378
02/01/39	18,900	343	19,243	19,243
	9,211,851	2,440,387	11,652,238	11,652,238

Combines Tax and Revenue C/O, Series 2008

	Principal	Interest	Debt Service	Annual Debt Service
02/01/17	155,000	8,263	163,263	
08/01/17	0	4,000	4,000	167,263
02/01/18	160,000	4,000	164,000	164,000
	315,000	16,263	331,263	331,263

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

Combines Tax and Revenue C/O, Series 2010

	Principal	Interest	Debt Service	Annual Debt Service
02/01/17	50,000	27,200	77,200	
08/01/17	0	26,388	26,388	103,588
02/01/18	50,000	26,388	76,388	
08/01/18	0	25,575	25,575	101,963
02/01/19	50,000	25,575	75,575	
08/01/19	0	24,675	24,675	100,250
02/01/20	50,000	24,675	74,675	
08/01/20	0	23,775	23,775	98,450
02/01/21	50,000	23,775	73,775	
08/01/21	0	22,775	22,775	96,550
02/01/22	50,000	22,775	72,775	
08/01/22	0	21,775	21,775	94,550
02/01/23	50,000	21,775	71,775	
08/01/23	0	20,750	20,750	92,525
02/01/24	50,000	20,750	70,750	
08/01/24	0	19,725	19,725	90,475
02/01/25	140,000	19,725	159,725	
08/01/25	0	16,925	16,925	176,650
02/01/26	145,000	16,925	161,925	
08/01/26	0	14,025	14,025	175,950
02/01/27	155,000	14,025	169,025	
08/01/27	0	10,731	10,731	179,756
02/01/28	160,000	10,731	170,731	
08/01/28	0	7,331	7,331	178,063
02/01/29	170,000	7,331	177,331	
08/01/29	0	3,719	3,719	181,050
02/01/30	175,000	3,719	178,719	
08/01/30	0	0	0	178,719
	1,345,000	503,538	1,848,538	1,848,538

Utility Fund 100%, Original Issue: $1,710,000, Interest Rates: 3.25-4.5%, Annexation Utilities

Combined Tax and Revenue GOBs, Series 2012

	Principal	Interest	Debt Service	Annual Debt Service
02/01/17	225,000	28,088	253,088	
08/01/17	0	25,838	25,838	278,925
02/01/18	230,000	25,838	255,838	
08/01/18	0	22,963	22,963	278,800
02/01/19	235,000	22,963	257,963	
08/01/19	0	20,025	20,025	277,988
02/01/20	245,000	20,025	265,025	
08/01/20	0	16,350	16,350	281,375
02/01/21	255,000	16,350	271,350	
08/01/21	0	12,525	12,525	283,875
02/01/22	265,000	12,525	277,525	
08/01/22	0	8,550	8,550	286,075
02/01/22	275,000	8,550	283,550	
08/01/13	0	4,425	4,425	287,975
02/01/24	295,000	4,425	299,425	299,425

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

Combined Tax and Revenue Certificates of Obligation, Series 2013

	Principal	Interest	Debt Service	Annual Debt Service
02/01/17	135,000	28,597	163,597	
08/01/17	0	27,247	27,247	190,844
02/01/18	135,000	27,247	162,247	
08/01/18	0	25,897	25,897	188,144
02/01/19	140,000	25,897	165,897	
08/01/19	0	24,497	24,497	190,394
02/01/20	145,000	24,497	169,497	
08/01/20	0	23,047	23,047	192,544
02/01/21	145,000	23,047	168,047	
08/01/21	0	21,506	21,506	189,553
02/01/22	150,000	21,506	171,506	
08/01/22	0	19,913	19,913	191,419
02/01/23	150,000	19,913	169,913	
08/01/23	0	18,319	18,319	188,231
02/01/24	155,000	18,319	173,319	
08/01/24	0	16,672	16,672	189,991
02/01/25	160,000	16,672	176,672	
08/01/25	0	14,872	14,872	191,544
02/01/26	160,000	14,872	174,872	
08/01/26	0	13,072	13,072	187,944
02/01/27	165,000	13,072	178,072	
08/01/27	0	11,216	11,216	189,288
02/01/28	170,000	11,216	181,216	
08/01/28	0	9,303	9,303	190,519
02/01/29	175,000	9,303	184,303	
08/01/29	0	7,225	7,225	191,528
02/01/30	180,000	7,225	187,225	
08/01/30	0	5,088	5,088	192,313
02/01/31	180,000	5,088	185,088	
08/01/31	0	2,613	2,613	187,700
02/01/32	190,000	2,613	192,613	
08/01/32	0	0	0	192,613
	2,535,000	509,566	3,044,566	3,044,566

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

	Principal	Interest	Debt Service	Annual Debt Service
02/01/17	100,000	42,625	142,625	
08/01/17		40,625	40,625	183,250
02/01/18	105,000	40,625	145,625	
08/01/18		38,525	38,525	184,150
02/01/19	105,000	38,525	143,525	
08/01/19		37,213	37,213	180,738
02/01/20	110,000	37,213	147,213	
08/01/20		36,113	36,113	183,325
02/01/21	115,000	36,113	151,113	
08/01/21		34,675	34,675	185,788
02/01/22	120,000	34,675	154,675	
08/01/22		32,875	32,875	187,550
02/01/23	125,000	32,875	157,875	
08/01/23		31,000	31,000	188,875
02/01/24	130,000	31,000	161,000	
08/01/24		28,400	28,400	189,400
02/01/25	135,000	28,400	163,400	
08/01/25		25,700	25,700	189,100
02/01/26	140,000	25,700	165,700	
08/01/26		22,900	22,900	188,600
02/01/27	145,000	22,900	167,900	
08/01/27		20,000	20,000	187,900
02/01/28	150,000	20,000	170,000	
08/01/28		17,000	17,000	187,000
02/01/29	155,000	17,000	172,000	
08/01/29		13,900	13,900	185,900
02/01/30	165,000	13,900	178,900	
08/01/30		10,600	10,600	189,500
02/01/31	170,000	10,600	180,600	
08/01/31		7,200	7,200	187,800
02/01/32	175,000	7,200	182,200	
08/01/32		3,700	3,700	185,900
02/01/33	185,000	3,700	188,700	188,700
	2,330,000	843,475	3,173,475	3,173,475

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

Combined Tax and Revenue COs, Series 2014

	Principal	Interest	Debt Service	Annual Debt Service
02/01/17	85,000	47,156	132,156	
08/01/17		46,306	46,306	178,463
02/01/18	85,000	46,306	131,306	
08/01/18		45,456	45,456	176,763
02/01/19	85,000	45,456	130,456	
08/01/19		44,606	44,606	175,063
02/01/20	90,000	44,606	134,606	
08/01/20		43,706	43,706	178,313
02/01/21	90,000	43,706	133,706	
08/01/21		42,806	42,806	176,513
02/01/22	90,000	42,806	132,806	
08/01/22		41,794	41,794	174,600
02/01/23	95,000	41,794	136,794	
08/01/23		40,606	40,606	177,400
02/01/24	95,000	40,606	135,606	
08/01/24		39,181	39,181	174,788
02/01/25	100,000	39,181	139,181	
08/01/25		37,181	37,181	176,363
02/01/26	105,000	37,181	142,181	
08/01/26		35,081	35,081	177,263
02/01/27	110,000	35,081	145,081	
08/01/27		32,881	32,881	177,963
02/01/28	115,000	32,881	147,881	
08/01/28		30,581	30,581	178,463
02/01/29	120,000	30,581	150,581	
08/01/29		28,181	28,181	178,763
02/01/30	125,000	28,181	153,181	
08/01/30		25,681	25,681	178,863
02/01/31	130,000	25,681	155,681	
08/01/31		23,081	23,081	178,763
02/01/32	135,000	23,081	158,081	
08/01/32		20,381	20,381	178,463
02/01/33	140,000	20,381	160,381	
08/01/33		17,581	17,581	177,963
02/01/34	145,000	17,581	162,581	
08/01/34		14,681	14,681	177,263
02/01/35	150,000	14,681	164,681	
08/01/35		11,963	11,963	176,644
02/01/36	155,000	11,963	166,963	
08/01/36		9,153	9,153	176,116
02/01/37	160,000	9,153	169,153	
08/01/37		6,253	6,253	175,406
02/01/38	170,000	6,253	176,253	
08/01/38		3,172	3,172	179,425
02/01/39	175,000	3,172	178,172	178,172
	2,750,000	1,327,788	4,077,788	4,077,788

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

Combined Tax and Revenue COs, Series 2014 A

	Principal	Interest	Debt Service	Annual Debt Service
02/01/17	37,000	669	37,669	
08/01/17		669	669	38,339
02/01/18	37,000	669	37,669	
08/01/18		669	669	38,339
02/01/19	37,000	669	37,669	
08/01/19		669	669	38,339
02/01/20	37,000	669	37,669	
08/01/20		623	623	38,293
02/01/21	38,000	623	38,623	
08/01/21		526	526	39,150
02/01/22	38,000	526	38,526	
08/01/22		384	384	38,910
02/01/23	38,000	384	38,384	
08/01/23		203	203	38,587
02/01/24	38,000	203	38,203	38,203
	300,000	8,159	308,159	308,159

Utility Fund 100%, Original Issue: $375,000, Interest Rates: 0.25% -1.07%, DWSRF $375,000

	Principal	Interest	Debt Service	Annual Debt Service
02/01/17	70,000	3,169	73,169	
08/01/17		2,749	2,749	75,918
02/01/18	70,000	2,748	72,748	
08/01/18		2,224	2,224	74,972
02/01/19	70,000	2,224	72,224	
08/01/19		1,594	1,594	73,818
02/01/20	75,000	1,594	76,594	
08/01/20		844	844	77,438
02/01/21	75,000	844	75,844	75,844
	360,000	17,988	377,988	377,988

Utility Fund 100%, Original Issue: $500,000, Interest Rates: 0.60% - 2.25%, Water Meters $500,000

Combines Tax and Revenue C/O, Series 2015

	Principal	Interest	Debt Service	Annual Debt Service
02/01/17	15,000	398	15,398	
08/01/17		398	398	15,797
02/01/18	15,000	398	15,398	
08/01/18		398	398	15,797
02/01/19	15,000	398	15,398	
08/01/19		389	389	15,787
02/01/20	15,000	389	15,389	
08/01/20		358	358	15,746
02/01/21	15,000	358	15,358	
08/01/21		308	308	15,666
02/01/22	15,000	308	15,308	
08/01/22		245	245	15,553
02/01/23	15,000	245	15,245	
08/01/23		172	172	15,416
02/01/24	15,000	172	15,172	
08/01/24		91	91	15,263
09/01/25	15,000	91	15,091	15,091
	135,000	5,114	140,114	140,114

Utility Fund 100%, Original Issue: $150,000, Interest Rates: .13%-1.21%, Clean Water State Revolving Fund

Combines Tax and Revenue C/O, Series 2015 A

	Principal	Interest	Debt Service	Annual Debt Service
02/01/17	105,000	43,063	148,063	
08/01/17		41,356	41,356	189,419
02/01/18	105,000	41,356	146,356	
08/01/18		39,650	39,650	186,006
02/01/19	110,000	39,650	149,650	
08/01/19		37,863	37,863	187,513
02/01/20	115,000	37,863	152,863	
08/01/20		35,994	35,994	188,856
02/01/21	115,000	35,994	150,994	
08/01/21		34,125	34,125	185,119
02/01/22	120,000	34,125	154,125	
08/01/22		32,175	32,175	186,300
02/01/23	125,000	32,175	157,175	
08/01/23		30,144	30,144	187,319
02/01/24	130,000	30,144	160,144	
08/01/24		28,031	28,031	188,175
02/01/25	135,000	28,031	163,031	
08/01/25		25,838	25,838	188,869
02/01/26	140,000	25,838	165,838	
08/01/26		23,563	23,563	189,400
02/01/27	140,000	23,563	163,563	
08/01/27		21,288	21,288	184,850
02/01/28	145,000	21,288	166,288	
08/01/28		18,931	18,931	185,219
02/01/29	150,000	18,931	168,931	
08/01/29		16,494	16,494	185,425
02/01/30	155,000	16,494	171,494	
08/01/30		13,975	13,975	185,469
02/01/31	160,000	13,975	173,975	
08/01/31		11,375	11,375	185,350
02/01/32	165,000	11,375	176,375	
08/01/32		8,694	8,694	185,069
02/01/33	170,000	8,694	178,694	
08/01/33		5,931	5,931	184,625
02/01/34	180,000	5,931	185,931	
08/01/34		3,006	3,006	188,938
02/01/35	185,000	3,006	188,006	188,006
	2,650,000	899,925	3,549,925	3,549,925

General Fund 89.90%, Utility Fund 10.1%, Original Issue: $2,755,000, Interest Rates: 3.25%, West Norris Phase II

General Obligation Bonds, Series 2015

	Principal	Interest	Debt Service	Annual Debt Service
02/01/17	95,000	100,000	195,000	
08/01/17		98,100	98,100	293,100
02/01/18	95,000	98,100	193,100	
08/01/18		96,200	96,200	289,300
02/01/19	100,000	96,200	196,200	
08/01/19		94,200	94,200	290,400
02/01/20	105,000	94,200	199,200	
08/01/20		92,100	92,100	291,300
02/01/21	110,000	92,100	202,100	
08/01/21		89,900	89,900	292,000
02/01/22	115,000	89,900	204,900	
08/01/22		87,600	87,600	292,500
02/01/23	120,000	87,600	207,600	
08/01/23		85,200	85,200	292,800
02/01/24	125,000	85,200	210,200	
08/01/24		82,700	82,700	292,900
02/01/25	130,000	82,700	212,700	
08/01/25		80,100	80,100	292,800
02/01/26	135,000	80,100	215,100	
08/01/26		77,400	77,400	292,500
02/01/27	140,000	77,400	217,400	
08/01/27		74,600	74,600	292,000
02/01/28	145,000	74,600	219,600	
08/01/28		71,700	71,700	291,300
02/01/29	150,000	71,700	221,700	
08/01/29		68,700	68,700	290,400
02/01/30	155,000	68,700	223,700	
08/01/30		65,600	65,600	289,300
02/01/31	165,000	65,600	230,600	
08/01/31		62,300	62,300	292,900
02/01/32	170,000	62,300	232,300	
08/01/32		58,900	58,900	291,200
02/01/33	175,000	58,900	233,900	
08/01/33		55,400	55,400	289,300
02/01/34	185,000	55,400	240,400	
08/01/34		51,700	51,700	292,100
02/01/35	190,000	51,700	241,700	
08/01/35		47,900	47,900	289,600
02/01/36	200,000	47,900	247,900	
08/01/36		43,900	43,900	291,800
02/01/37	205,000	43,900	248,900	
08/01/37		39,800	39,800	288,700
02/01/38	215,000	39,800	254,800	
08/01/38		35,500	35,500	290,300
02/01/39	225,000	35,500	260,500	
08/01/39		31,000	31,000	291,500
02/01/40	235,000	31,000	266,000	
08/01/40		26,300	26,300	292,300
02/01/41	240,000	26,300	266,300	
08/01/41		21,500	21,500	287,800
02/01/42	250,000	21,500	271,500	
08/01/42		16,500	16,500	288,000
02/01/43	265,000	16,500	281,500	
08/01/43		11,200	11,200	292,700
02/01/44	275,000	11,200	286,200	
08/01/44		5,700	5,700	291,900
02/01/45	285,000	5,700	290,700	290,700
	5,000,000	3,443,400	8,443,400	8,443,400

General Fund 100%, Original Issue: $5,000,000, Interest Rates: 4.00%, Public Safety Building

General Obligation Bonds, Series 2016

	Principal	Interest	Debt Service	Annual Debt Service
02/01/17		140,811	140,811	
08/01/17		137,750	137,750	278,561
02/01/18	105,000	137,750	242,750	
08/01/18		135,125	135,125	377,875
02/01/19	270,000	135,125	405,125	
08/01/19		128,375	128,375	533,500
02/01/20	285,000	128,375	413,375	
08/01/20		121,250	121,250	534,625
02/01/21	295,000	121,250	416,250	
08/01/21		113,875	113,875	530,125
02/01/22	310,000	113,875	423,875	
08/01/22		106,125	106,125	530,000
02/01/23	325,000	106,125	431,125	
08/01/23		98,000	98,000	529,125
02/01/24	355,000	98,000	453,000	
08/01/24		89,125	89,125	542,125
02/01/25	370,000	89,125	459,125	
08/01/25		79,875	79,875	539,000
02/01/26	380,000	79,875	459,875	
08/01/26		74,175	74,175	534,050
02/01/27	400,000	74,175	474,175	
08/01/27		68,175	68,175	542,350
02/01/28	410,000	68,175	478,175	
08/01/28		62,025	62,025	540,200
02/01/29	420,000	62,025	482,025	
08/01/29		55,725	55,725	537,750
02/01/30	170,000	55,725	225,725	
08/01/30		53,175	53,175	278,900
02/01/31	175,000	53,175	228,175	
08/01/31		50,550	50,550	278,725
02/01/32	180,000	50,550	230,550	
08/01/32		47,850	47,850	278,400
02/01/33	185,000	47,850	232,850	
08/01/33		45,075	45,075	277,925
02/01/34	190,000	45,075	235,075	
08/01/34		42,225	42,225	277,300
02/01/35	200,000	42,225	242,225	
08/01/35		39,225	39,225	281,450
02/01/36	205,000	39,225	244,225	
08/01/36		36,150	36,150	280,375
02/01/37	210,000	36,150	246,150	
08/01/37		33,000	33,000	279,150
02/01/38	215,000	33,000	248,000	
08/01/38		29,775	29,775	277,775
02/01/39	225,000	29,775	254,775	
08/01/39		26,400	26,400	281,175
02/01/40	230,000	26,400	256,400	
08/01/40		22,950	22,950	279,350
02/01/41	235,000	22,950	257,950	
08/01/41		19,425	19,425	277,375
02/01/42	245,000	19,425	264,425	
08/01/42		15,750	15,750	280,175
02/01/43	250,000	15,750	265,750	
08/01/43		12,000	12,000	277,750
02/01/44	260,000	12,000	272,000	
08/01/44		8,100	8,100	280,100
02/01/45	265,000	8,100	273,100	
08/01/45		4,125	4,125	277,225
02/01/46	275,000	4,125	279,125	279,125
	7,640,000	3,651,561	11,291,561	11,291,561

General Fund 71.78% Utility Fund 28.29%, Original Issue: $7,640,000, Interest Rate: 2.59%, Public Safety Building, Refunding of 2008 COs

TxDOT SIB

City of El Campo Loan Analysis

Loan Analysis

	Debt Service							Cash Flow	Coverage	
Date	Beginning Balance	Interest Acc'd @ 2.08%	Loan Draw	Principal Paid	Interest Paid	Ending Balance	Total Debt Service Paid	City TRZ Revenue	Total Debt Service	Coverage
10/26/2015	8,000,000	166,400	-	-	-	8,166,400	-	-	-	-
10/26/2016	8,166,400	169,861	-	-	52,281	8,283,980	52,281	52,281	52,281	1.00x
10/26/2017	8,283,980	172,307	-	-	71,361	8,384,926	71,361	71,361	71,361	1.00x
10/26/2018	8,384,926	174,406	-	-	93,895	8,465,437	93,895	93,895	93,895	1.00x
10/26/2019	8,465,437	176,081	-	-	120,289	8,521,229	120,289	120,289	120,289	1.00x
10/26/2020	8,521,229	177,242	-	-	155,112	8,543,359	155,112	155,112	155,112	1.00x
10/26/2021	8,543,359	177,702	-	12,484	177,702	8,530,875	190,186	193,804	190,186	1.02x
10/26/2022	8,530,875	177,442	-	52,676	177,442	8,478,199	230,118	235,333	230,118	1.02x
10/26/2023	8,478,199	176,347	-	95,248	176,347	8,382,951	271,595	278,468	271,595	1.03x
10/26/2024	8,382,951	174,365	-	139,183	174,365	8,243,768	313,548	322,101	313,548	1.03x
10/26/2025	8,243,768	171,470	-	181,201	171,470	8,062,567	352,671	362,671	352,671	1.03x
10/26/2026	8,062,567	167,701	-	223,604	167,701	7,838,964	391,305	401,305	391,305	1.03x
10/26/2027	7,838,964	163,050	-	267,402	163,050	7,571,562	430,452	440,452	430,452	1.02x
10/26/2028	7,571,562	157,488	-	308,184	157,488	7,263,379	465,672	475,672	465,672	1.02x
10/26/2029	7,263,379	151,078	-	350,511	151,078	6,912,868	501,589	511,589	501,589	1.02x
10/26/2030	6,912,868	143,788	-	400,008	143,788	6,512,860	543,796	553,796	543,796	1.02x
10/26/2031	6,512,860	135,467	-	452,630	135,467	6,060,230	588,097	598,097	588,097	1.02x
10/26/2032	6,060,230	126,053	-	508,547	126,053	5,551,683	634,600	644,600	634,600	1.02x
10/26/2033	5,551,683	115,475	-	567,940	115,475	4,983,743	683,415	693,415	683,415	1.01x
10/26/2034	4,983,743	103,662	-	630,998	103,662	4,352,745	734,660	744,660	734,660	1.01x
10/26/2035	4,352,745	90,537	-	704,845	90,537	3,647,900	795,382	805,382	795,382	1.01x
10/26/2036	3,647,900	75,876	-	783,675	75,876	2,864,225	859,551	869,551	859,551	1.01x
10/26/2037	2,864,225	59,576	-	867,793	59,576	1,996,432	927,369	937,369	927,369	1.01x
10/26/2038	1,996,432	41,526	-	957,529	41,526	1,038,903	999,055	1,009,055	999,055	1.01x
10/26/2039	1,038,903	21,609	-	1,038,903	21,609	0	1,060,512	1,084,837	1,060,512	1.02x
SUM		**3,466,511**	**8,000,000**	**8,543,359**	**2,923,152**	**166,659,186**	**11,466,511**	**11,655,095**	**11,466,511**	

Note: The City Development Corporation has pledged $501,000 to this partnership. The CDC will make the first payment in 2016.

Ad Valorem Tax Supported

Equipment	Original Issuance	Interest Rate	Pay Off Date	Payments for FY17
Motor Grader	$167,470	3.25%	01/2022	$19,630
Street Sweeper	$210,662	2.65%	04/2019	$38,014
Total	$378,132			$57,644

Utility Fund Supported

Equipment	Original Issuance	Interest Rate	Pay Off Date	Payments for FY17
Generators	$399,753	2.65%	01/2018	$85,452
Total	$399,753			$85,452

Summary of Debt Service Funds

	FY15 Actual	FY16 Adopted Budget	FY16 Year End Estimate	FY17 Adopted Budget
08 Debt - Principal	110,000	145,000	145,000	155,000
08 Debt - Interest	138,250	130,600	136,000	12,260
08 Debt - Fees	500	500	500	500
08-2008 Debt Service Total	**248,750**	**276,100**	**281,500**	**167,760**
10 Debt - Principal	115,000	50,000	50,000	50,000
10 Debt - Interest	58,610	55,210	55,210	53,590
10 Debt - Fees	500	500	500	500
10-2010 Debt Service Total	**174,110**	**105,710**	**105,710**	**104,090**
12 Debt - Principal	220,000	220,000	220,000	225,000
12 Debt - Interest	62,780	58,380	58,380	53,930
12 Debt - Fees	550	550	550	550
12-2012 Debt Service Total	**283,330**	**278,930**	**278,930**	**279,480**
13 GOBs- Principal	90,000	130,000	130,000	95,000
13 GOBs - Interest	27,110	58,490	58,490	23,460
13 GOBs - Fees	250	250	250	250
13-2013 GOBs Total	**117,360**	**188,740**	**188,740**	**118,710**
13 COs - Principal	130,000	90,000	90,000	135,000
13 COs - Interest	61,100	25,310	25,310	55,850
13 COs - Fees	250	250	250	250
13-2013 COs Total	**191,350**	**115,560**	**115,560**	**191,100**
13 COs Series A- Principal	95,000	100,000	100,000	100,000
13 COs Series A - Interest	90,200	87,250	87,250	83,250
13 COs Series A- Fees	500	500	500	500
13-2013 COs Total	**185,700**	**187,750**	**187,750**	**183,750**
14 Tax Notes - Prinicipal	70,000	70,000	70,000	70,000
14 Tax Notes - Interest	8,390	6,650	6,650	5,920
14 Tax Notes - Fess	500	500	500	500
14-2014 Tax Notes Total	**78,890**	**77,150**	**77,150**	**76,420**
14 COs - Prinicipal	60,000	80,000	80,000	85,000
14 COs- Interest	96,510	95,110	95,110	93,460
14 COs - Fess	500	500	500	500
14-2014 COs Total	**157,010**	**175,610**	**175,610**	**178,960**

		FY15 Actual	FY16 Adopted Budget	FY16 Year End Estimate	FY17 Adopted Budget
514-862	14 COs Series A - Prinicipal	50,000	37,000	37,000	37,000
514-863	14 COs Series A- Interest	7,390	1,340	1,340	1,340
514-864	14 COs Series A - Fess	500	500	500	500
	14-2014 COs Series A Total	**57,890**	**38,840**	**38,840**	**38,840**
515-842	15 COs - Prinicipal	0	15,000	15,000	15,000
515-843	15 COs - interest	0	790	790	790
515-844	15 COs - Fees	0	500	500	500
	15-2015 COs Total	**0**	**16,290**	**16,290**	**16,290**
515-852	15 COs Series A - Prinicipal	0	105,000	105,000	105,000
515-853	15 COs Series A- Interest	0	81,370	81,370	84,420
515-854	15 COs Series A - Fees	0	500	500	500
	15-2015 COs Series A Total	**0**	**186,870**	**186,870**	**189,920**
515-862	15 GOBs - Prinicipal	0	0	0	95,000
515-863	15 GOBs- Interest	0	170,560	170,560	198,100
545-864	15 GOBs- Fess	0	500	500	500
	15-2015 GOBs Total	**0**	**171,060**	**171,060**	**293,600**
516-842	16 GOBs - Prinicipal	0	0	0	0
516-843	16 GOBs- Interest	0	0	0	278,560
516-844	16 GOBs- Fees	0	0	0	500
	16-2016 GOBs Total	**0**	**0**	**0**	**279,060**
517-842	SIB Loan - Principal	0	0	0	0
517-843	SIB Loan- Interest	0	0	0	52,280
	17-SIB Loan	**0**	**0**	**0**	**52,280**
517-842	Gradall Capital Lease	19,640	19,640	19,640	19,640
517-843	Street Sweeper Capital Lease	38,010	38,010	38,010	38,010
517-844	Generators Capital Lease	85,450	85,450	85,450	85,450
	17- Capital Leases	**143,100**	**143,100**	**143,100**	**143,100**
***** FUND (60) TOTAL EXPENDITURES *****		**1,494,390**	**1,961,710**	**1,967,110**	**2,313,360**

§ 9.01 Fiscal Year

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

§ 9.02 Preparation, Submission and Content of Budget

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

(1) A budget message, explanatory of the budget, which shall contain an outline of the financial policies of the city for the fiscal year, shall set forth the reasons for salient changes from the previous fiscal year in expenditure and revenue items, and shall explain any major changes in financial policy.

(2) A consolidated statement of receipts and expenditures for all funds, including municipal utility funds.

(3) An analysis of property valuations.

(4) An analysis of tax rate.

(5) Tax levies and tax collections by years for at least five (5) years or for the number of years for which records are available.

(6) General fund resources in detail.

(7) Summary of proposed expenditures by fund, department and activity.

(8) Summary of proposed expenditures by character and object.

(9) Detailed estimates of expenditures shown separately for each activity to support the summaries number 7 and 8 above. Such estimates of expenditures are to include an itemization of positions showing the number of persons having each title and the rate of pay.

(10) A schedule detailing all outstanding bond status.

(11) A description of all bond issues outstanding, showing rate of interest, date of issue, maturity date, amount authorized, amount issued and amount outstanding.

(12) A schedule of requirements for the principal and interest on each issue of bonds.

(13) A special funds section.

(14) The appropriation ordinance.

(15) The tax levying ordinance.

(16) A capital improvement program for the budget year and proposed method of financing.

§ 9.03 Actual Revenues and Proposed Expenditures Compared with Other Years

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

§ 9.04 Budget of a Public Record

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

§ 9.05 Notice of Public Hearing on Budget

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

§ 9.06 Public Hearing on Budget

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

§ 9.07 Final Adoption; Failure to Adopt

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

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

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

§ 9.09 Budget Establishes Appropriations

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

§ 9.10 Budget Establishes Amount to be Raised by Property Tax

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

§ 9.11 Contingent Appropriation

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

§ 9.12 Estimated Expenditures Shall Not Exceed Estimated Resources

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

§ 9.13 Surplus and Encumbrances

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

Statement of Purpose/Introduction

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

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

I. Revenue Management

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

1. Simplicity. If possible and without sacrificing accuracy, the City will strive to keep the revenue system in simple order to reduce compliance costs for the taxpayer or service recipient.

2. Certainty. A thorough knowledge and understanding of revenue sources will be used to increase the reliability of the revenue system. The City will utilize consistent collection policies to ensure that the revenue base will materialize according to budgets and plans.

3. Equity. Equity will be maintained in the revenue system. For example, subsidization and customer classes will be kept at a minimum or eliminated.

4. Revenue Adequacy. There shall be a balance in the revenue system. The revenue base will have the characteristics of fairness and neutrality as it applies to the cost of service, willingness to pay and ability to pay.

5. Administration. The benefits of a revenue source should exceed the cost of levying and collecting the revenue.

6. Diversification. The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in economic conditions, which adversely impact that source.

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

1. Non-Recurring Revenues. One-time or non-recurring revenues should not be used to finance ongoing operations. Non-recurring revenues should be used only for non-recurring expenditures and not used for budget balancing purposes.

2. Ad Valorem Tax Revenues. All real and business personal property located within the City is valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Wharton County Appraisal District.

3. Investment Earnings. Interest earned from investment of available monies, whether pooled or not, will be distributed to the funds in accordance with the equity balance of the fund from which monies were provided to be invested.

4. Service Charges and User Fees. For services that benefit specific users, where possible, the City shall establish and collect fees to recover the full direct and indirect cost of those services. City staff shall review user fees on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure and to recommend adjustments where necessary.

5. Enterprise Fund Rates. Utility rates will be reviewed annually to ensure sufficient coverage of operating expenses, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital.

6. Intergovernmental Revenues. Any potential grants will be examined for matching and continuation of program requirements. These revenue sources will be expended only for intended purpose of grant aid.

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

II. Expenditure Control

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

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

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

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

III. Fund Balance

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

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

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

IV. Debt Management

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

B. Types of Debt.

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

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

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

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

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

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

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

V. Accounting, Auditing and Financial Reporting

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

B. Auditing.

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

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

2. Responsibility of Auditing Firm to Council. The auditing firm is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City staff is unresponsive to the auditing firm's recommendations or if the auditing firm considers such communication necessary to fulfill its legal and professional responsibilities.

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

C. Financial Reporting.

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

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

VI. **Internal Control**

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

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

VII. Operating Budget

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

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

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

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

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

I. Statement of Purpose/Introduction

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

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

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

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

II. Responsibility and Control

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

A. Financial Advisor. The City's Finance Director provides recommendations for the selection of a financial advisor for the City's debt program. The financial advisor will provide the City with objective advice and analysis on debt issuance. This includes, but is not limited to, monitoring market opportunities, structuring and pricing of debt, and preparing official statements of disclosure.

B. Bond Counsel. The City's Finance Director provides recommendations for the selection of the bond counsel for any issue. Bond Counsel is responsible for affirming the City is authorized to issue the proposed debt. Bond counsel prepares or supervises the preparation of all bond documents necessary to execute the bond issuance.

C. Underwriter. An Underwriter(s) will be used for all debt issued except private placement sale method. Debt will be issued via competitive bid except where circumstances warrant. The Underwriter is responsible for purchasing negotiated or private placement debt and reselling the debt to investors.

D. Fiscal Agent. A paying agent/registrar will be used to provide accurate and timely securities processing and timely payment to bondholders.

III. Types of Debt

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

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

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

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

A. Cash or Pay-As-You-Go. Pay-As-You-Go is the use of current resources to purchase a capital asset. Projects utilizing this method can be adequately funded from available current revenue and fund balances and the project can be completed in an acceptable timeframe given the available revenues.

B. Capital Leases. Lease purchase or financing contracts are payment obligations that represent principal and interest components which are general obligations of the City.

C. General Obligation Bonds (GO's). General obligation bonds will be issued to fund capital projects of the general government and are not to be used to fund operating needs of the City. GO's are backed by the full faith and credit of the City as well as the ad valorem taxing authority of the City as prescribed by law. The term of a bond issue will not exceed the useful life of the major capital projects funded by the bond issue and will generally be limited to no more than twenty (20) years. GO's must be authorized by a vote of the citizens of the City. Unless otherwise justified and deemed necessary, debt service should be structured on a level or declining repayment basis.

D. Certificates of Obligation (CO's). Certificates of obligation will be issued to fund major capital projects, which are not otherwise covered under either revenue bonds or general obligation bonds. The term of the obligation may not exceed the useful life of the capital project and appropriate to the life of the project and financing objectives. CO's may not require a vote of the citizens of the City. Unless otherwise justified and deemed necessary, debt service should be structured on a level or declining repayment basis.

E. Revenue Bonds (RB's). Revenue bonds will be issued to fund major capital projects necessary for the continuation or expansion of a service which produces a revenue sufficient enough to obtain investment grade ratings and credit enhancement and for Which the major capital project may reasonably be expected to provide for a revenue stream to fund the annual debt service requirement. The term of a bond issue will not exceed the useful life of the major capital projects funded by the bond issue and will generally be limited to no more than twenty (20) or thirty (30 years). RB's do not need a vote of the citizens of the City. Unless otherwise justified and deemed necessary, debt service should be structured on a level or declining repayment basis.

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

IV. Methods of Sale

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

A. Competitive Sale. Bonds are awarded in an auction style of sale to an underwriter or syndicate of underwriters that provides the lowest True Interest Cost (TIC) bid. TIC is defined as the rate, which will discount the aggregate amount of debt service payable over the life of the bond issue to its present value on the date of delivery.

B. Negotiated Sale. Bond terms are determined through negotiation between the issuer and the purchaser, typically an underwriter without competitive bidding.

C. Private Placement. Private Placement is the sale of debt securities to a limited number of investors without the use of traditional financing documents and the possibility of no credit rating.

V. Debt Limits and Debt Ratio

A. Debt Limit. There is no direct debt limitation in the City Charter or under State Law; the City operates under a Home Rule Charter that limits the maximum tax rate, for all City Purposes, to $2.50 per $100 assessed valuation. Administratively, the Attorney General of the State of Texas will permit allocation of $1.50 of the $2.50 maximum tax rate for general obligation debt service.

B. General Debt Limitation. Annual debt service paid from taxes will not exceed twenty (20) percent of budgeted expenditures.

C. Revenue Debt Limitation. The City utilizes a debt service coverage ratio that investors and financial analysts use when reviewing the City's creditworthiness. This ratio is calculated by dividing net available revenues (regular or recurring revenues minus operating expenses) by principal and interest requirements for the year. The City will maintain minimum net revenue no less than bond covenant but will target higher in a budgeting process.

VI. Investment of Bond Proceeds, Arbitrage

A. Investment of Bond Proceeds. The City shall comply with all applicable Federal, State and contractual restrictions regarding the investment of bond proceeds including the City's Investment Policy. Interest on bond proceeds is restricted such that it may only be used to fund projects that have the same purpose as the purpose for which the bonds were originally issued or to pay debt service. Construction proceeds are typically invested in short-term securities so that they are liquid. Interest and sinking funds may be invested longer as they have to be maintained for the life of the issue.

B. The City will follow a policy of full compliance with all arbitrage requirements of the federal tax code and Internal Revenue Service regulations. The City will, unless otherwise justified, use bond proceeds within the established time frame pursuant to the bond ordinance, contract or other documents to avoid arbitrage. Arbitrage is the interest earned on the investment of the bond proceeds above the interest paid on the debt. If arbitrage occurs, the City will perform (by contracting consultants) arbitrage calculations for each issue subject to rebate. All necessary rebates will be filed and paid when due in order to preserve the tax-exempt status of the outstanding debt.

VII. Refunding and Restructuring Options

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

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

VIII. Disclosure

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

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

A

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

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

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

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

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

Asset: resources owned or held which have monetary value.

B

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

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

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

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

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

C

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

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

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

Certificates of obligation: see definition of bond.

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

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

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

D

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

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

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

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

Division: a separately budgeted segment of a department.

E

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

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

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

F

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

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

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

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

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

Fund balance: the excess of assets over liabilities.

G

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

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

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

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

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

H

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

I

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

Interfund transfers: amounts transferred from one fund to another.

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

L

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

M

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

O

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

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

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

P

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

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

R

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

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

S

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

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

T

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

Acronyms:

C/O: Certificate of Obligation

EM: Emergency Management

EMS: Emergency Medical Services

FY: Fiscal Year

GIS: Global Information System

GPS: Global Positioning System

ISO: leading source of information about risk.

Ins: Insurance

Main: Maintenance

PW: Public Works

VD: Volunteer Fire Department