

*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 \$475,239, which is 15.56% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$20,899.**

Upon calling for a vote for approval of an ordinance adopting the City of El Campo 2015-16 Fiscal Year Budget, the members of the City Council voted as follows:

<b>City Council</b>	<b>Aye</b>	<b>Nay</b>
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:

<b>Tax Year</b>	<b>2015</b>	<b>2014</b>
<b>Fiscal Year</b>	<b>2015-16</b>	<b>2014-15</b>
Proposed Rate	\$0.59177	\$0.51064
Total Adopted Rate	\$0.59177	\$0.51058
Adopted Operating Rate	\$0.41446	\$0.41460
Adopted Debt Rate	\$0.17731	\$0.09598
Effective Tax Rate	\$0.50778	\$0.46336
Effective Operating Rate (M&O)	\$0.51841	\$0.54210
Maximum Operating Rate (M&O)	\$0.55988	\$0.58546
Debt Rate (I&S)	\$0.17731	\$0.09598
Rollback Rate	\$0.63192	\$0.57257

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

<b>Type of Debt</b>	<b>Total Outstanding Debt</b>	<b>Current Year Debt</b>
Property Tax Supported	\$20,964,020	\$890,944
Self- Supporting	\$12,135,375	\$922,114
Total Debt	\$33,099,395	\$1,813,058

*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**

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**CITY OF EL CAMPO, TX**

Fiscal Year  
October 1, 2015 – September 30, 2016

**Mayor, At Large**

Randy Collins

**Mayor Pro-Tem, At Large**

Richard Young

**Council Members**

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

**Appointed Officials**

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

**Division Directors**

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



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## **Budget Calendar 2015-2016**

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### **April 6, 2015**

Begin 2015-2016 budget preparation

### **April 7-10, 2015**

Revenue Review (Finance and Departments Heads). Fixed cost preparation (Finance).

### **May 6, 2015**

Ranking of Capital by Department Heads.

### **May 12, 2015**

Distribute proposed budgets to Department heads.

### **May 29, 2015**

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

### **June 1-5, 2015**

Finance reviews budgets.

### **June 15-19, 2015**

Budget meetings with departments, City Manager and Finance.

### **June 22, 2015**

**Budget Workshop with Council.**

### **July 1-24, 2015**

Prepare proposed budget.

### **July 27, 2015**

**Distribute budgets to Council.**

### **August 10, 2015**

**Discussion of proposed 2015 tax rate; take record vote to propose 2015 tax rate increase and schedule public hearing for August 24, 2015 (if necessary).**

### **August 22, 2015**

Publish notice of public hearing on tax increase (if necessary)

### **August 24, 2015**

Call second public hearing on tax increase for September 14, 2015 (if necessary). Public hearing on tax rate increase (if necessary). **Council work session on budget.**

### **September 12, 2015**

Publish notice of second public hearing on tax increase (if necessary).

### **September 12, 2015**

Publish notices of tax revenue increase (if necessary). Publish notice of revenues and expenditures.

### **September 14, 2015**

**Second public hearing on tax rate increase (if necessary). Public hearing on proposed budget.**

### **September 14, 2015**

**First and final reading of ordinances adopting 2015-16 operating budget and 2015 tax rate.**





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

### **Governmental Funds**

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

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

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

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

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

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

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

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

### **Proprietary Funds**

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

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

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

**Water and Sewer Fund:** the Water and Sewer Fund is used to account for transactions relative to the provision of water and the wastewater system for the citizens of the City. The Water and Sewer Fund utilizes water and sewer revenues, penalties, tap fees, reinstatement fees 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 funds 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 projects. 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  
2015-2016 BUDGET  
EXECUTIVE SUMMARY**

The following is a summary of key elements included in the Fiscal Year 2015-2016 Adopted Budget for the City of El Campo. The 2016 fiscal year begins October 1, 2015 and ends September 30, 2016.

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 FY16 Adopted Budget, FY15 Amended Budget, and the FY15 Adopted Budget.

**FY16 Adopted Net Budget Summary**

<b>Fund</b>	<b>FY15 Adopted Budget</b>	<b>FY15 Amended Budget</b>	<b>FY16 Adopted Budget</b>
General Fund	\$8,492,600	\$8,834,556	\$8,551,400
Court Technology Fund	8,000	8,000	8,000
Court Security Fund	6,000	6,000	4,600
Hotel/Motel Fund	140,000	140,000	160,000
TRZ Fund	28,940	28,940	0
Debt Service Fund	1,637,440	1,637,440	1,961,650
Police Seizure Fund	5,230	5,230	5,230
Water and Sewer Fund	3,685,300	3,685,300	3,784,590
Solid Waste Fund	1,727,000	1,727,000	1,727,000
EMS Fund	1,592,410	1,614,430	1,592,580
Information Technology	201,000	201,000	223,940
Fleet Replacement	53,000	109,000	0
General Gov't CIP	325,380	325,380	147,490
Utility CIP	175,000	175,000	400,000
<b>Total</b>	<b>\$18,077,300</b>	<b>\$18,497,276</b>	<b>\$18,566,480</b>

**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 FY15 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 FY16 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 2015, 7 single-family permits were issued. For the same period of 2014, 6 single-family residential permits were issued. From October through July 2015, the City issued permits with a value of \$2,564,949. For the same period in 2014, \$975,000 was permitted.

Commercial construction also picked up in El Campo. Through the first nine months of 2015, \$3,563,800 in new construction was permitted compared to \$1,972,000 through the same period of 2014.

2. Unemployment Rate--Wharton County has maintained an unemployment rate of 3.9%, which is 0.4% below the national average of 4.3%.

3. Sales Tax Revenues-- The sales tax is the largest revenue source for the City's General Fund, accounting for approximately 45% 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 FY15 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 43% of total City operating and maintenance expenditures. The Adopted budget includes 111.5 full time equivalent positions.

Highlights of the personnel section of the Adopted FY16 Budget:

- Two new positions were added. Included in the FY16 Adopted Budget are two full time Medics in Emergency Medical Services.
- Reclassification of one position:
  - Marketing Technician to Utility Billing Manager
- Maintain health insurance premiums at FY15 Budget Levels

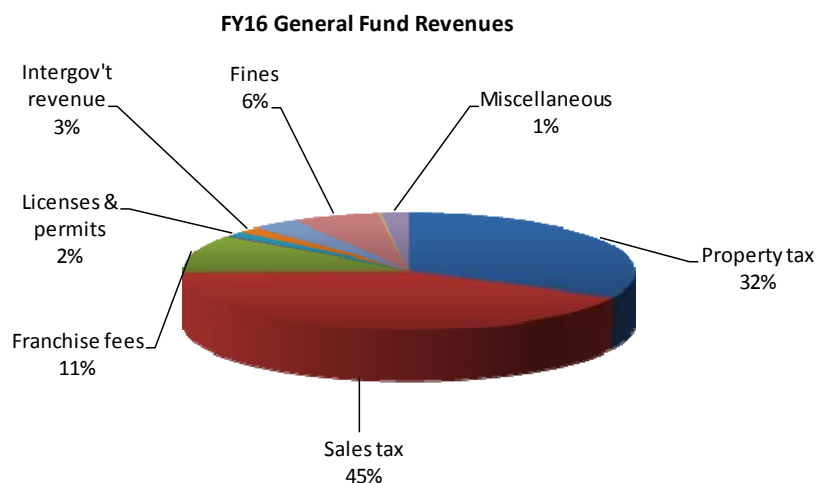
<b>2015-2016 BUDGET BUDGET SUMMARY</b>
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### GENERAL FUND

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

### Revenues

The General Fund revenues and transfers are projected at \$8,551,400. This is a \$211,448 decrease from the previous fiscal year's estimate for year-end due to a decrease in sales tax and transfers.



#### *Taxes*

Advalorem tax, or property tax, is estimated at \$2,600,700 for FY16, which is an increase of \$30,416 due to new construction tax revenue.

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

Franchise fees are the General Fund's third largest revenue source and are projected to increase in FY16. Franchise fees are estimated to be \$832,920 for FY16, down \$10,013 from the year end estimate or a 1% decrease. Finally, alcoholic beverage taxes also remained stable at \$18,000, nearly equivalent to the FY15 year-end estimate.

#### *Licenses and Permits*

Licenses and permits are expected to remain constant in FY16. Licenses and permits are budgeted at \$115,060.

#### *Intergovernmental Revenue*

This source of revenue comes from the El Campo Independent School District for two School Resource Officers, as well as funds from the City Development Corporation.

#### *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 \$267,520. This is \$3,509 increase or 1% higher than FY15. This revenue source makes up 3% 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 \$504,610.

#### *Interest and Miscellaneous*

The final revenue categories in the General Fund are interest, transfers and miscellaneous. Investment interest is budgeted at \$15,000 for FY16.

Miscellaneous revenues only constitute \$162,200 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 \$505,920 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 \$8,551,400.

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

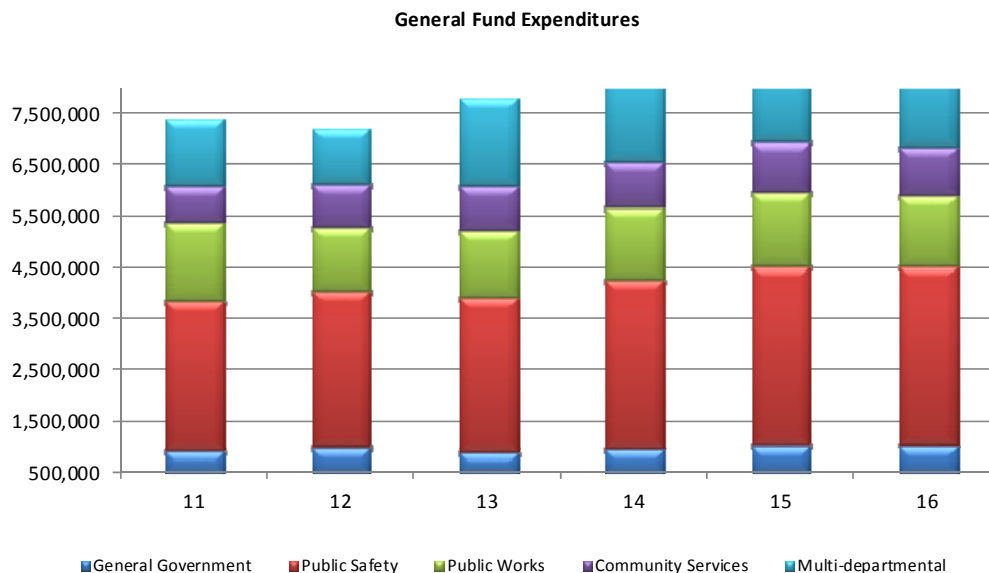
The largest General Fund expenditure is public safety, with a total budget of \$3,502,870 and increase of \$1,140 or 0.03%. Public safety consists of: Police, Communications and Fire, Fire Marshal and Emergency Management.

Multi-Departmental expenditures and transfers (Non-Departmental), total \$809,270 and \$871,620, respectively. Included in these expenditures are: property insurance, audit, attorney fees, and transfers to the Information Technology Fund and the Capital Project Fund.

Public Works comprises the third largest division. Total expenditures budgeted for FY16 is \$1,377,600. Public Works includes: Public Works Administration, Streets and Vehicle Maintenance.

The fourth largest category is General Government. For FY16, \$1,031,210 is budgeted, which represents a 0.56% decrease or -\$5,820. 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 FY16, \$958,830 is budgeted for Community Services Administration, Parks and Recreation, the Civic Center and the Aquatic Center.



#### *Categorical breakout of General Fund Expenditures*

##### *Personnel Services*

The largest categorical expense in the General Fund is personnel services. Personnel services are projected to increase 0.05% from the previous fiscal year or \$2,370. The total budget for General Fund personnel is \$5,098,350.

##### *Other Services*

Other services is the second largest category in the General Fund and are expenses related to contracted services including engineering, legal fees, payments to appraisal district and payments to the outside agencies. This category has increased 5.50%.

##### *Operational Expense*

Operational expense is the third largest category in the General Fund and includes: insurance, communications, training and travel, electricity, natural gas, dues and subscriptions, and other maintenance costs. Total Operation Expense for the General Fund for FY16 is \$1,127,890.

##### *Supplies*

Supplies include office supplies, uniforms, gas and oil, minor equipment and various other supplies. This category is down 6.55% from FY15, attributable to fuel savings.

#### *Repairs and maintenance*

Repairs and maintenance expenditures are budgeted with a 10.44% increase due to increased appropriations in vehicle and machinery maintenance.

#### **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 FY15, funds were used to support capital projects. It is anticipated that these funds will be used to fund capital projects as presented in the Capital Expense Section.

### **COURT TECHNOLOGY FUND**

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

#### **Revenues**

The Court Technology Fund revenues are projected at \$8,000. Funds match the FY15 year-end levels.

#### **Expenditures**

The total budgeted expenditures are \$8,000. Expenditures include: technology expenditures at \$1,190 and a \$6,810 transfer to the IT fund.

#### **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 FY16.

### **COURT SECURITY FUND**

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

#### **Revenues**

The Court Security Fund revenues are projected at \$4,600. This mirrors the FY15 Year End estimate.

#### **Expenditures and Transfers**

Included in the Adopted Budget is \$4,600 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 FY15 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 \$1,961,650. This is significantly larger than the 2015 budgeted amount due to recent issuances (2015 General Obligation Bonds, 2015 Certificates of Obligation, 2015 Certificates of Obligation Series A) and accounting for capital leases in the Debt Service Fund rather than in the General Fund and the Water and Sewer Fund.

*Taxes*

Ad Valorem tax, or property tax, is estimated at \$953,930 for FY16.

*Interest*

The final revenue source in this fund is interest. Interest is projected at \$160 for FY16, which matches the year end estimate for FY15.

*Transfers*

The Debt Service Fund, beginning in FY15, 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 \$1,007,560 from the Water and Sewer Fund will be used for the debt associated with water and sewer projects.

**Expenditures**

The Debt Service Fund expenditures are projected at \$1,961,650

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 \$1,042,000. 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.

Interest payments are the second largest category in the Debt Service Fund, totaling \$771,000.

Finally, fiscal agent fees are the last category in the Debt Service Fund. Fiscal agent fees are projected at \$5,550 for FY16.

**Fund Balance**

Funds were drawn down in FY15 in an effort to reduce excess fund balance through the retirements or pay-down of existing debt.

**POLICE SEIZURE FUND**

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

**Revenues**

Revenues for the Police Seizure Fund are projected at \$5,230 for FY16.

**Expenditures**

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

**Fund Balance**

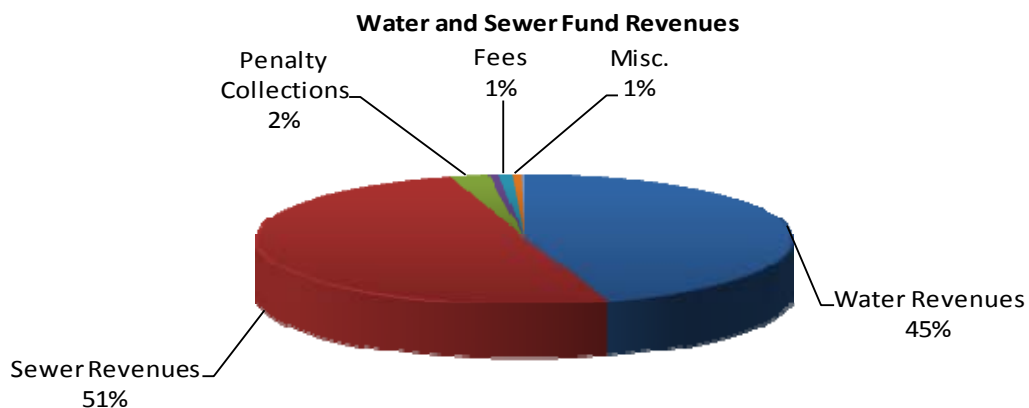
The Police Seizure Fund saw a slight decrease in fund balance in FY14. FY15 also saw a decrease, which is attributable to the purchase of equipment. The fund has \$99,822 in fund balance. It is anticipated that the fund levels will remain the same in FY16.

**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 \$3,784,590. This is a 2.69%, or \$99,290 increase from the previous fiscal year. This increase is attributable to the new rate structure in FY16.

**Water and Sewer Revenue**

Sewer revenue is the largest revenue source in this fund and is estimated at \$1,868,450 for FY16, which is a 4.43% 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 \$1,668,380 for FY16.

#### *Penalty Collections*

Penalty collections remain stable in the budget. The FY16 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 \$6,500 for FY16.

#### *Taps, Fees and Miscellaneous*

Taps, fees and miscellaneous revenues only constitute \$77,100 of the Water and Sewer Fund revenues. Included in this category are: water taps, sewer taps, reinstatement fees, returned check fees and equity returns.

#### *Transfers*

Transfers only constitute \$76,200 (from the Solid Waste Fund) of the Water and Sewer Fund's resources.

### **Expenditures and Transfers**

The Water and Sewer expenditures and transfers are projected at \$3,784,590.

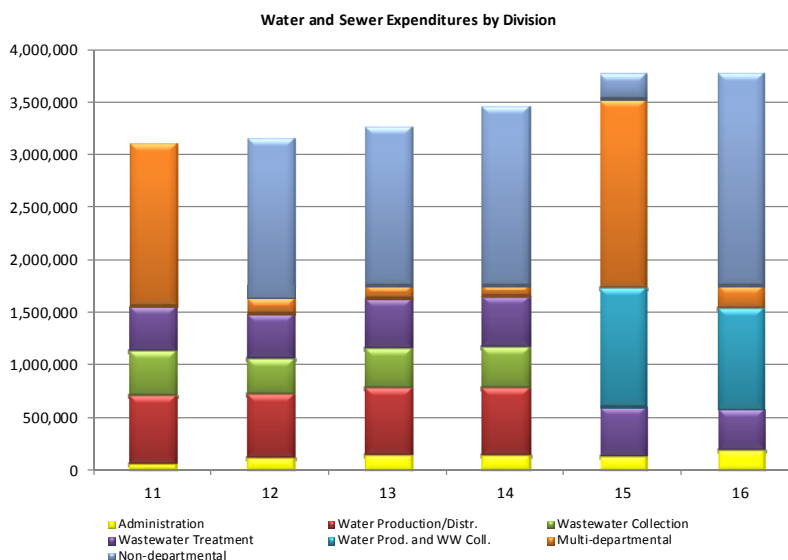
Water and Sewer expenses include: administrative services, water production and wastewater collection, wastewater treatment and multi-departmental and non-departmental.

The largest Water and Sewer Fund operating expense is Water Production and Wastewater Collection. Total expenditures budgeted for FY16 are \$949,330. Greater detail regarding expense can be found in the department summary section.

The second largest division is Wastewater Treatment Plant. For FY16, \$407,420 is budget for plant operations.

Administration is the third largest expense in the Water and Sewer Fund. For FY16, \$188,630 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 \$2,239,210. 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 4.23% over the previous fiscal year, remaining stable.

#### *Other Services*

Other services are expenses related to contracted services including leak study, engineering services, lab testing fees, assessment fees to the state, and miscellaneous services. This category is the second largest expenditure category in the Water Sewer Fund and has decreased 9.66%.

#### *Operational Expense*

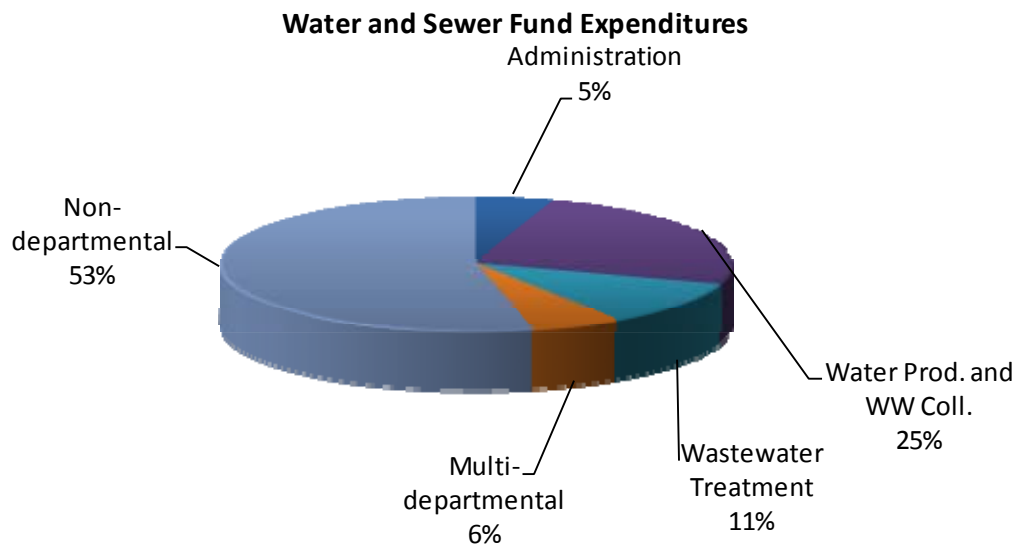
Operational expense is the third largest category in the Water and Sewer Fund and includes: insurance, communications, training and travel, electricity, natural gas, dues and subscriptions, and other maintenance costs. This category is projected to decrease by 6.60% from the previous fiscal year.

#### *Repairs and maintenance*

Repairs and maintenance expenditures are budgeted 28.76% decrease due to \$60,000 in manhole rehabilitation funds being utilized for capital in FY16.

#### *Supplies*

The smallest categorical expense for the Water and Sewer Fund is supplies for FY16. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other supplies. This category is down 0.68%.



#### **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 FY16 and some of these funds will come from Retained Earnings.

## **SOLID WASTE FUND**

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

### **Revenues**

The Solid Waste Fund revenues are projected at \$1,727,000.

#### *Garbage Service*

Garbage service is estimated at \$1,600,000 for FY16, which remains stable from the FY15 year-end estimate.

#### *Billing Fees*

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

### **Expenditures and Transfers**

The Solid Waste Fund expenditures are projected at \$1,727,000. Again, this is constant with the FY15 year-end estimate.

#### *Garbage Contract*

The majority of expenditures in this fund belong to garbage contracts. The City utilizes Progressive for garbage services; \$1,600,000 is budgeted for the FY16 fiscal year.

#### *Transfers*

Included in the FY16 Adopted Budget are transfers to both the General Fund, in the amount of \$50,800 and the Water and Sewer Fund, in the amount of \$76,200.

### **Retained Earnings**

The Solid Waste Fund has nearly \$96,000 in retained earnings, funds which have carried over the last several fiscal years.

## **EMS FUND**

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

### **Revenues**

The EMS Fund revenues are projected at \$1,592,580, a large increase attributable to collections and funding from ESD #4.

#### *Intergovernmental Revenue*

Intergovernmental revenue is estimated at \$942,580 for FY16. 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 FY16 projection is \$650,000.

**Expenditures and Transfers**

The EMS Fund expenditures are projected at \$1,592,580. 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 \$1,097,960 for FY16 and include funds for two additional full time medic positions.

*Capital Expense*

The second largest category is capital expenditures budgeted as \$151,000 for depreciation (\$70,000) and new equipment (\$81,000).

*Supplies*

The next largest categorical expense for the EMS Fund is supplies for FY16. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other medical supplies.

*Repairs and maintenance*

Repairs and maintenance expenditures budgeted at \$42,990 for janitorial services, building and grounds maintenance, vehicle maintenance and equipment maintenance.

*Operational Expense*

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

*Other Services*

Other services are expenses related to fees for the medical director and miscellaneous services, budgeted at \$17,000 for FY16.

*Transfers*

Transfers are planned for FY16 at \$75,430 to the Information Technology Fund and General Fund.

**Retained Earnings**

The EMS Fund was established in FY10 and is slowly seeing retained earnings build. It is the intention of the City to build the Fund's reserve to meet the City policy of 90 days of current operating reserves.

**INFORMATION TECHNOLOGY FUND**

The Information Technology Fund is an internal service fund that provides computer maintenance and purchases within the City of El Campo. In an effort to standardize equipment and consolidate costs, this fund has been established for FY16. Transfers from both the General Fund of \$157,690, Utility Fund of \$52,010, Court Technology Fund of \$6,810 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 \$147,450 for FY16.

Planned projects for FY16 include: street seal coating (\$147,490).

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 FY16 include: water and sewer line rehabilitation (\$400,000).

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 Adopted by Council for the Utility Fund.

#### **Conclusion**

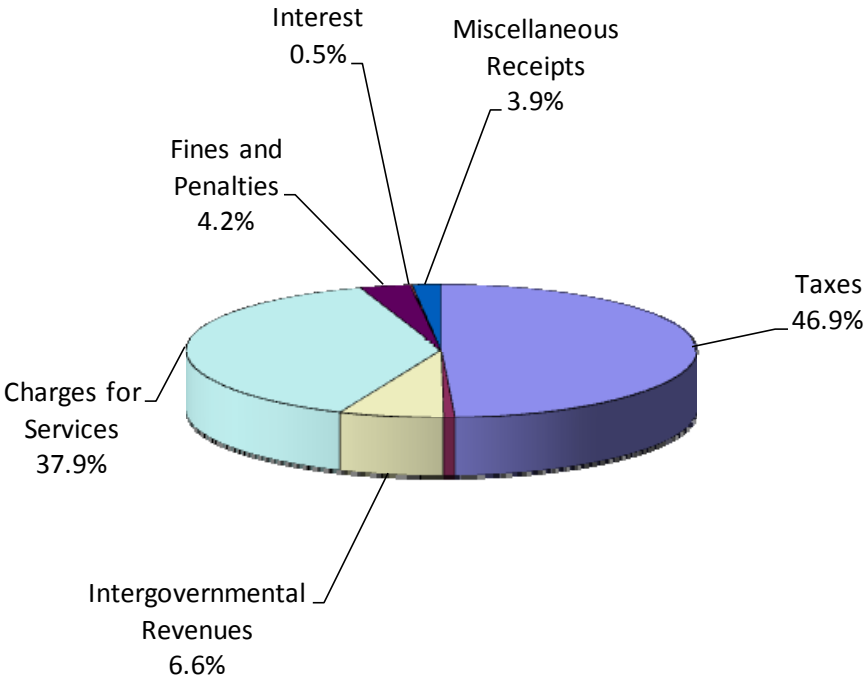
The previous discussion provides the reader with an overview of the Adopted FY 16 budget and key differences from the FY16 budget. The following sections of the budget provide a more detailed discussion of the Adopted Budget.

## FY16 Adopted Budget Summary

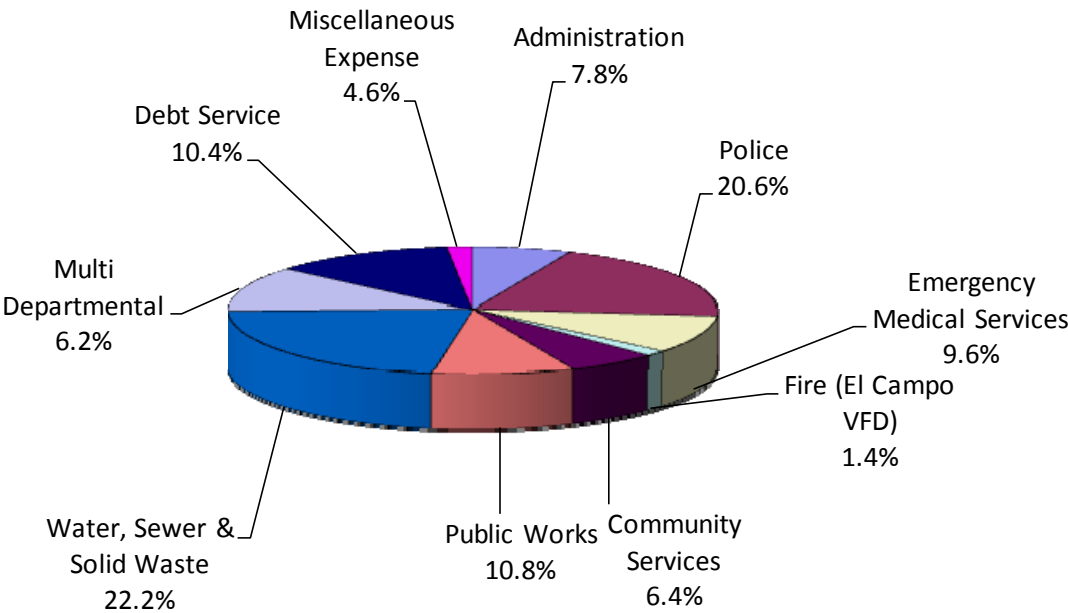
	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget
<b>REVENUES</b>				
Taxes	7,341,186	7,666,800	7,628,130	7,965,550
Permits and Licenses	113,904	95,770	105,159	115,060
Intergovernmental Revenues	990,531	1,069,630	1,082,415	1,072,050
Charges for Services	5,690,163	6,076,269	5,788,597	6,219,410
Fines and Penalties	488,485	558,840	512,107	517,210
Interest	35,965	24,170	25,174	21,660
Miscellaneous Receipts	798,814	847,037	846,697	294,430
<b>Total Revenues</b>	<b>15,459,048</b>	<b>16,338,516</b>	<b>15,988,279</b>	<b>16,205,370</b>
Transfers In	6,467,856	2,136,740	2,165,028	2,361,110
<b>Total Other Sources</b>	<b>6,467,856</b>	<b>2,136,740</b>	<b>2,165,028</b>	<b>2,361,110</b>
<b>TOTAL RESOURCES</b>	<b>21,926,904</b>	<b>18,475,256</b>	<b>18,153,307</b>	<b>18,566,480</b>
<b>EXPENDITURES</b>				
Administration	1,005,280	1,072,640	1,033,539	1,064,000
Police	3,043,971	3,252,600	3,066,986	3,251,060
Emergency Medical Services	1,337,429	1,543,580	1,504,255	1,517,150
Fire (El Campo VFD)	203,770	218,750	207,466	224,250
Community Services	1,672,658	1,012,400	924,795	958,830
Public Works	3,811,791	1,980,566	1,890,682	1,525,090
Water, Sewer & Solid Waste	3,506,704	3,432,030	3,316,492	3,545,380
Multi Departmental	1,413,222	1,502,710	1,416,835	1,886,950
Debt Service	1,100,311	1,637,440	1,618,590	1,961,650
Miscellaneous Expense	349,809	707,820	651,373	271,010
<b>Total Expenditures</b>	<b>17,444,945</b>	<b>16,360,536</b>	<b>15,631,013</b>	<b>16,205,370</b>
Transfers Out	3,205,472	2,136,740	2,165,028	2,361,110
<b>Total Other Financing Uses</b>	<b>3,205,472</b>	<b>2,136,740</b>	<b>2,165,028</b>	<b>2,361,110</b>
<b>TOTAL EXPENSES</b>	<b>20,650,418</b>	<b>18,497,276</b>	<b>17,796,041</b>	<b>18,566,480</b>



FY16 Adopted Revenues



FY16 Adopted Expenditures



## FY16 Overall Summary of Revenues, Expenditures and Changes in Fund Equity

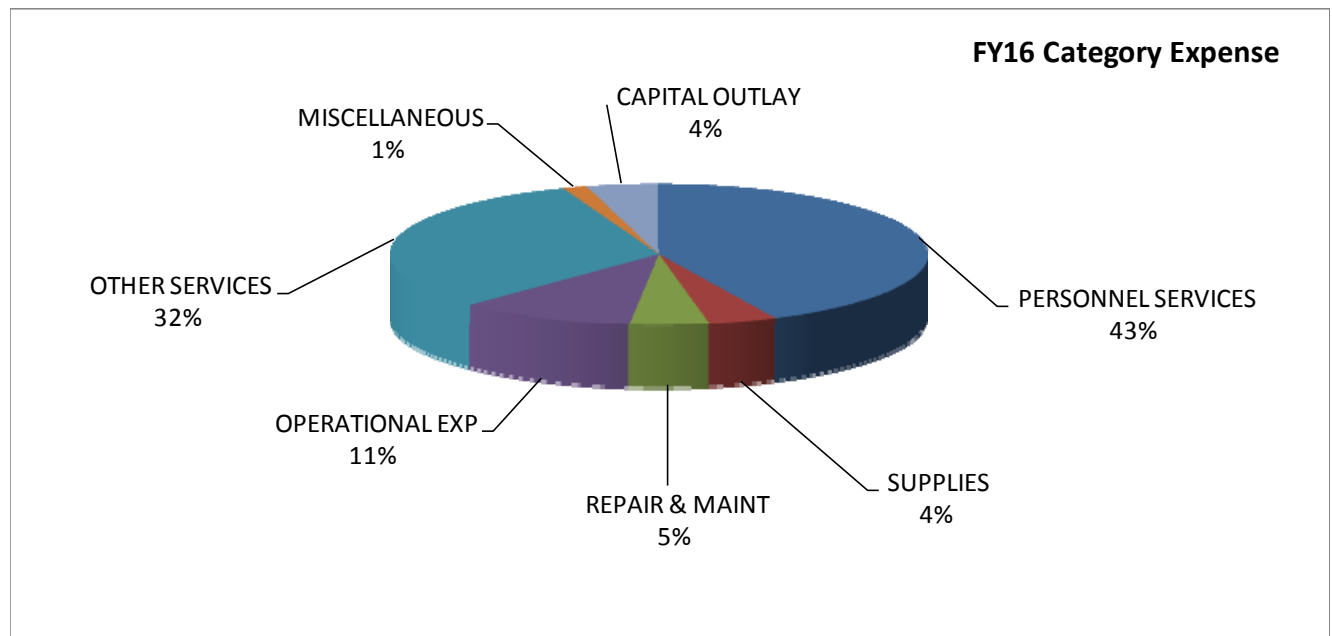
	GOVERNMENTAL FUND TYPES					
	General Fund	Court Technology	Court Security	Hotel/Motel	Debt Service	Police Seizure
<b>BEGINNING BALANCE</b>	\$5,347,598	-\$5,441	\$6,444	\$0	\$60,043	\$99,822
<b>REVENUES</b>						
Taxes	6,851,620			160,000	953,930	
Permits and Licenses	115,060					
Intergovernmental Revenues	129,470					
Charges for Services	267,520					
Fines and Penalties	504,610	8,000	4,600			5,230
Interest	15,000				160	
Miscellaneous Receipts	162,200					
<b>Total Revenues</b>	<b>8,045,480</b>	<b>8,000</b>	<b>4,600</b>	<b>160,000</b>	<b>954,090</b>	<b>5,230</b>
Transfers In	505,920				1,007,560	
<b>Total Other Sources</b>	<b>505,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,007,560</b>	<b>0</b>
<b>TOTAL RESOURCES</b>	<b>8,551,400</b>	<b>8,000</b>	<b>4,600</b>	<b>160,000</b>	<b>1,961,650</b>	<b>5,230</b>
<b>OPERATING EXPENSES</b>						
Personnel Services	5,098,350					
Supplies	461,430	1,190	4,600			
Repair and Maintenance	426,440					
Operational Expense	1,127,890					
Other Services	951,970					5,230
Miscellaneous	180,140			41,280		
Capital Outlay						
Debt Service					1,961,650	
<b>Total Expenditures</b>	<b>8,246,220</b>	<b>1,190</b>	<b>4,600</b>	<b>41,280</b>	<b>1,961,650</b>	<b>5,230</b>
Transfers Out	305,180	6,810		118,720		
<b>Total Other Financing Uses</b>	<b>305,180</b>	<b>6,810</b>	<b>0</b>	<b>118,720</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENSES</b>	<b>8,551,400</b>	<b>8,000</b>	<b>4,600</b>	<b>160,000</b>	<b>1,961,650</b>	<b>5,230</b>
<b>TOTAL ENDING BALANCE</b>	5,347,598	-5,441	6,444	0	60,043	99,822
Reserve for contingencies	2,061,555	0	0	0	0	0
Restricted balance	500,000	0	0	0	0	0
<b>ENDING BALANCE</b>	<b>\$2,786,043</b>	<b>-\$5,441</b>	<b>\$6,444</b>	<b>\$0</b>	<b>\$60,043</b>	<b>\$99,822</b>

# FY16 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	General Government CIP	Utility CIP	2015-16 TOTALS	2014-15 TOTALS	2013-14 TOTALS
\$2,538,591	\$95,746	\$732,850	\$0	\$0	\$0	\$8,876,050	\$8,518,785	\$7,242,299
						7,965,550	7,628,130	7,341,186
						115,060	105,159	113,904
		942,580				1,072,050	1,082,415	990,531
3,701,890	1,600,000	650,000				6,219,410	5,788,597	5,690,163
						522,440	512,107	488,485
6,500						21,660	25,174	35,965
	127,000					289,200	404,533	798,814
<b>3,708,390</b>	<b>1,727,000</b>	<b>1,592,580</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,205,370</b>	<b>15,546,115</b>	<b>15,459,048</b>
76,200			223,940	147,490	400,000	2,361,110	2,607,192	6,467,856
<b>76,200</b>	<b>0</b>	<b>0</b>	<b>223,940</b>	<b>147,490</b>	<b>400,000</b>	<b>2,361,110</b>	<b>2,607,192</b>	<b>6,467,856</b>
<b>3,784,590</b>	<b>1,727,000</b>	<b>1,592,580</b>	<b>223,940</b>	<b>147,490</b>	<b>400,000</b>	<b>18,566,480</b>	<b>18,153,307</b>	<b>21,926,904</b>
752,380		1,097,960				6,948,690	6,596,805	6,407,881
72,600		116,220	9,250			665,290	585,153	665,801
204,050		42,990	100,000			773,480	765,312	1,117,330
495,080		91,980				1,714,950	1,540,761	1,037,914
509,510	1,600,000	17,000	114,690			3,198,400	2,846,385	2,923,264
23,000						244,420	272,601	721,655
		151,000		147,490	400,000	698,490	1,618,590	3,470,789
						1,961,650	1,114,987	1,100,311
<b>2,056,620</b>	<b>1,600,000</b>	<b>1,517,150</b>	<b>223,940</b>	<b>147,490</b>	<b>400,000</b>	<b>16,205,370</b>	<b>15,340,594</b>	<b>17,444,945</b>
1,727,970	127,000	75,430				2,361,110	2,455,448	3,205,473
<b>1,727,970</b>	<b>127,000</b>	<b>75,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,361,110</b>	<b>2,455,448</b>	<b>3,205,473</b>
<b>3,784,590</b>	<b>1,727,000</b>	<b>1,592,580</b>	<b>223,940</b>	<b>147,490</b>	<b>400,000</b>	<b>18,566,480</b>	<b>17,796,042</b>	<b>20,650,418</b>
2,538,591	95,746	732,850	0	0	0	8,876,050	8,876,050	8,518,785
514,155	0	0	0	0	0	2,575,710	2,720,162	3,260,925
0	0	0	0	0	0	500,000	500,000	500,000
<b>\$2,024,436</b>	<b>\$95,746</b>	<b>\$732,850</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,376,050</b>	<b>\$8,376,050</b>	<b>\$8,018,785</b>

## FY16 Adopted Summary of Expenditures by Category

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
PERSONNEL SERVICES	\$6,407,881	\$6,856,380	\$6,596,805	6,948,690
SUPPLIES	665,801	687,710	585,153	665,290
REPAIR & MAINT	1,117,330	757,370	765,312	773,480
OPERATIONAL EXP	1,037,914	1,852,770	1,540,761	1,714,950
OTHER SERVICES	4,023,575	4,486,410	4,464,975	5,164,520
MISCELLANEOUS	721,655	250,550	272,601	239,950
CAPITAL OUTLAY	3,470,789	1,158,156	1,114,987	698,490
<b>Total Expenditures</b>	<b>17,444,945</b>	<b>16,049,346</b>	<b>15,340,593</b>	<b>16,205,370</b>
TRANSFERS	3,205,473	2,447,930	2,455,448	2,361,110
<b>Total Other Financing Uses</b>	<b>3,205,473</b>	<b>2,447,930</b>	<b>2,455,448</b>	<b>2,361,110</b>
<b>TOTAL EXPENSES</b>	<b>20,650,417</b>	<b>18,497,276</b>	<b>17,796,041</b>	<b>18,566,480</b>



## Personnel Schedule

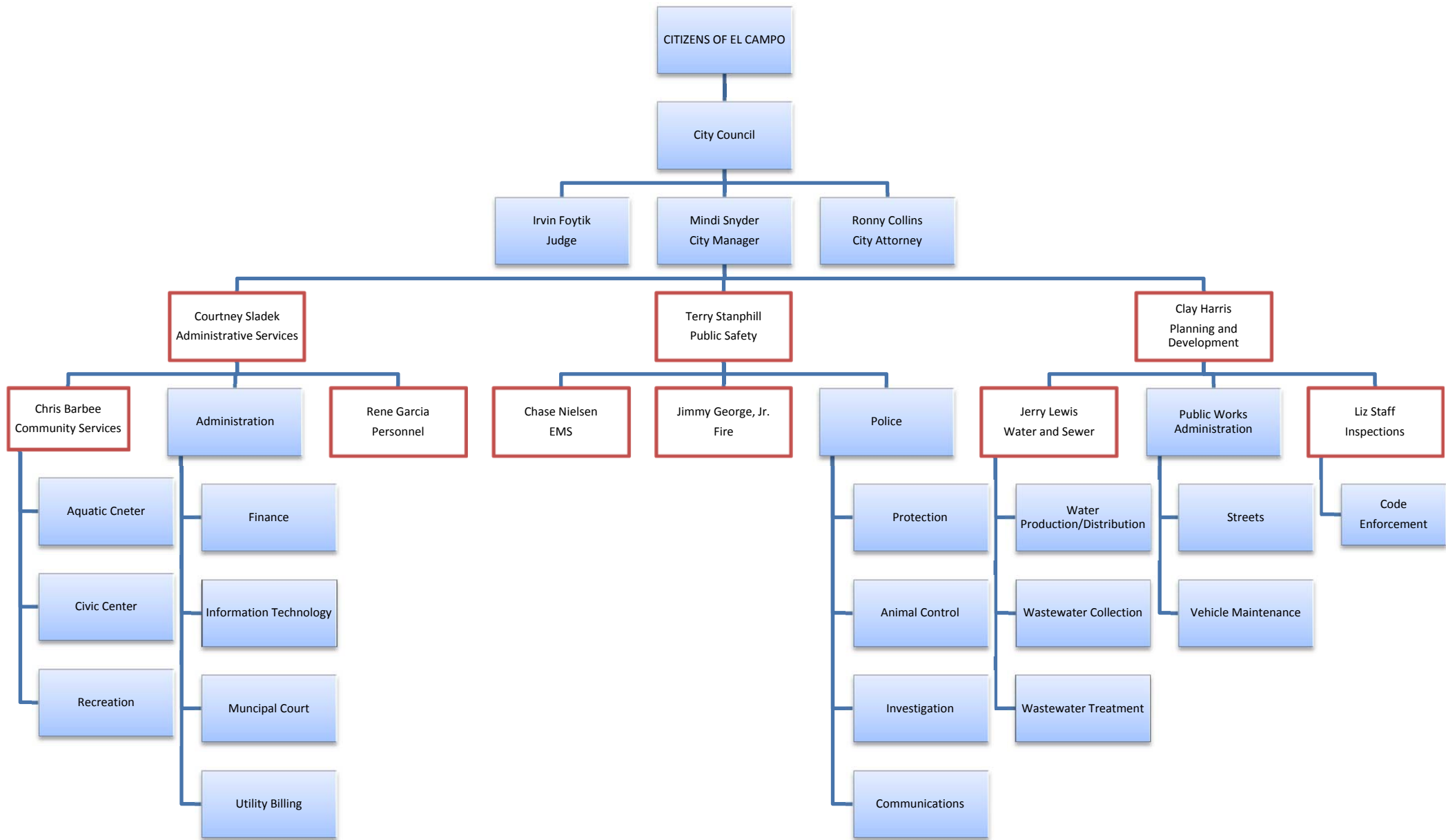
	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget
<b>Administration</b>						
City Manager	1	1	1	\$120,000	\$128,835	\$129,780
City Secretary	1	1	1	37,930	39,714	39,312
Total	2	2	2	\$157,930	\$168,549	\$169,092
<b>Finance</b>						
Finance Director	1	1	1	\$69,729	\$76,540	\$79,997
Staff Accountant	1	1	1	46,029	36,262	36,358
Human Resources Generalist	1	0	0	35,443	0	0
Total	3	2	2	\$151,201	\$112,802	\$116,355
<b>Personnel</b>						
Personnel Director	0	1	1	\$0	\$66,912	\$67,080
Safety Coordinator	0	0*	0*	0	6,000	6,000
Total	0	1	1	\$0	\$72,912	\$73,080
* serves as Crew Chief in Utilities						
<b>Municipal Court</b>						
Municipal Judge	1	1	1	\$23,795	\$25,061	\$25,244
Court Clerk/Associate Judge	1	1	1	47,926	40,430	40,539
Deputy Clerk	2	2	2	54,954	58,168	61,833
Total	4	4	4	\$126,674	\$123,659	\$127,616
<b>Inspections</b>						
Building Official	1	1	1	\$59,550	\$55,573	\$55,432
Building Inspector	1	1	1	40,851	43,132	43,139
Code Enforcement Officer	1	1	1	35,464	37,432	37,565
Permit Clerk	1	1	1	34,882	37,474	33,654
Total	4	4	4	\$170,748	\$173,611	\$169,790
<b>General Government Total</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>\$606,553</b>	<b>\$651,533</b>	<b>\$655,933</b>
<b>Police</b>						
Police Chief	1	1	1	\$82,243	\$87,667	\$91,917
Assistant Chief	1	1	1	68,125	72,269	76,213
Secretary	1	1	1	37,298	39,367	39,458
Lieutenant	1	1	1	62,697	66,186	66,352
Detective	4	4	4	223,434	236,479	237,218
Sergeant	4	4	4	217,055	240,308	245,066
Corporal	4	4	4	190,031	205,024	202,762
Peace Officer	11	11	11	465,614	494,559	486,273
Evidence Officer	0	1	1	45,000	53,744	53,872
Community Service Officer - DARE	1	1	1	51,322	56,878	54,309
School Resource Officer	2	2	2	87,385	90,963	90,980
Jailer	1	1	1	38,401	40,537	40,414
Animal Control Officer	2	2	2	65,961	69,312	69,306
Animal Control Clerk	0.5	1	1	10,610	25,617	24,960
Total	34.5	35	35	\$1,645,176	\$1,778,910	\$1,779,100

## Personnel Schedule

	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget
<b>Communications</b>						
Dispatcher	8	8	8	\$277,820	\$311,658	\$308,320
Total	8	8	8	\$277,820	\$311,658	\$308,320
<b>Police Total</b>	<b>42.5</b>	<b>43</b>	<b>43</b>	<b>\$1,922,996</b>	<b>\$2,090,568</b>	<b>\$2,087,420</b>
<b>Fire Marshal</b>						
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						
<b>Emergency Management</b>						
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						
<b>Public Works Administration</b>						
Public Works Director	1	1	1	\$72,732	\$77,182	\$77,563
Administrative Assistant	1	1	1	0	37,751	37,835
GIS Technician	0.5	0	0.5	31,200	31,902	31,200
Safety Coordinator	0	0	0	3,000	0	0
Maintenance Worker	1.5	1.5	1	75,460	42,884	42,585
Total	4	3.5	3.5	\$182,392	\$189,719	\$189,183
<b>Streets</b>						
Public Works Supervisor	1	1	1	\$48,672	\$51,383	\$51,376
Streets Foreman	1	1	1	40,456	42,493	42,493
Equipment Operator	6	6	6	197,205	215,062	187,785
Maintenance Worker	5	5	5	106,488	124,375	112,965
Total	13	13	13	\$392,821	\$433,314	\$394,620
<b>Vehicle Maintenance</b>						
Foreman	1	1	1	\$47,445	\$49,852	\$49,733
Maintenance Worker	1	1	1	31,928	33,540	33,467
Total	2	2	2	\$79,373	\$83,392	\$83,200
<b>Public Works Total</b>	<b>19</b>	<b>18.5</b>	<b>18.5</b>	<b>\$654,586</b>	<b>\$706,425</b>	<b>\$667,003</b>

## Personnel Schedule

	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget
<b>Community Services Administration</b>						
Community Services Director	1	1	1	\$62,962	\$66,143	\$65,978
Marketing Technician	0	1	0	0	27,060	0
Total	1	2	1	\$62,962	\$93,203	\$65,978
<b>Parks</b>						
Parks Foreman	1	1	1	\$38,896	\$41,069	\$41,163
Assistant Parks Foreman	0	1	1	30,222	31,902	31,990
Maintenance Worker	4	3	3	76,066	68,164	67,559
Total	5	5	5	\$145,184	\$141,134	\$140,712
<b>Aquatic Center</b>						
Aquatic Center Coordinator	1	1	1	\$39,463	\$41,664	\$41,662
Total	1	1	1	\$39,463	\$41,664	\$41,662
<b>Community Services Total</b>	<b>7</b>	<b>8</b>	<b>7</b>	<b>\$247,609</b>	<b>\$276,002</b>	<b>\$248,352</b>
<b>GENERAL FUND TOTAL</b>	<b>81.5</b>	<b>82.5</b>	<b>81.5</b>	<b>\$3,431,744</b>	<b>\$3,724,528</b>	<b>\$3,658,708</b>
<b>Water and Sewer Administration</b>						
Utility Billing Manager	1	1	2	\$32,822	\$34,645	\$69,476
Safety Coordinator	0	0	0	3,000	0	0
Maintenance Worker	2	2	2	50,253	50,767	48,794
Total	3	3	4	\$86,075	\$85,412	\$118,270
* serves as Crew Chief in Utilities						
<b>Water Production and Collection</b>						
Director of Utilities	1	1	1	\$60,549	\$63,932	\$63,773
Utility Foreman	1	0	1	46,758	0	46,758
Utility Crew Chief	2	4	4	76,981	150,471	135,300
Maintenance Worker II	0	1	0	59,694	32,051	0
Maintenance Worker	6	4	4	166,691	98,237	92,854
Total	10	10	10	\$410,673	\$344,690	\$338,685
<b>Wastewater Treatment Plant</b>						
Plant Operator	1	1	1	\$33,132	\$35,688	\$35,693
Maintenance Worker	1	1	1	31,158	33,391	33,218
Total	2	2	2	\$64,290	\$69,078	\$68,911
<b>UTILITY FUND TOTAL</b>	<b>15</b>	<b>15</b>	<b>16</b>	<b>\$561,038</b>	<b>\$499,181</b>	<b>\$525,866</b>
<b>Emergency Medical Services</b>						
EMS Director	1	1	1	\$62,213	\$68,164	\$69,181
Assistant EMS Director	0	1	1	0	61,350	60,882
Office Mgr/Asst. EM Coordinator	1	1	1	37,814	39,920	39,915
EMT Basic	0	1	1	0	31,689	29,182
EMT Paramedic	9	8	10	330,712	301,368	365,205
Total	11	12	14	\$430,739	\$502,491	\$564,365
<b>EMS FUND TOTAL</b>	<b>11</b>	<b>12</b>	<b>14</b>	<b>\$430,739</b>	<b>\$502,491</b>	<b>\$564,365</b>
<b>TOTAL</b>	<b>107.5</b>	<b>109.5</b>	<b>111.5</b>	<b>\$4,423,521</b>	<b>\$4,726,200</b>	<b>\$4,748,939</b>

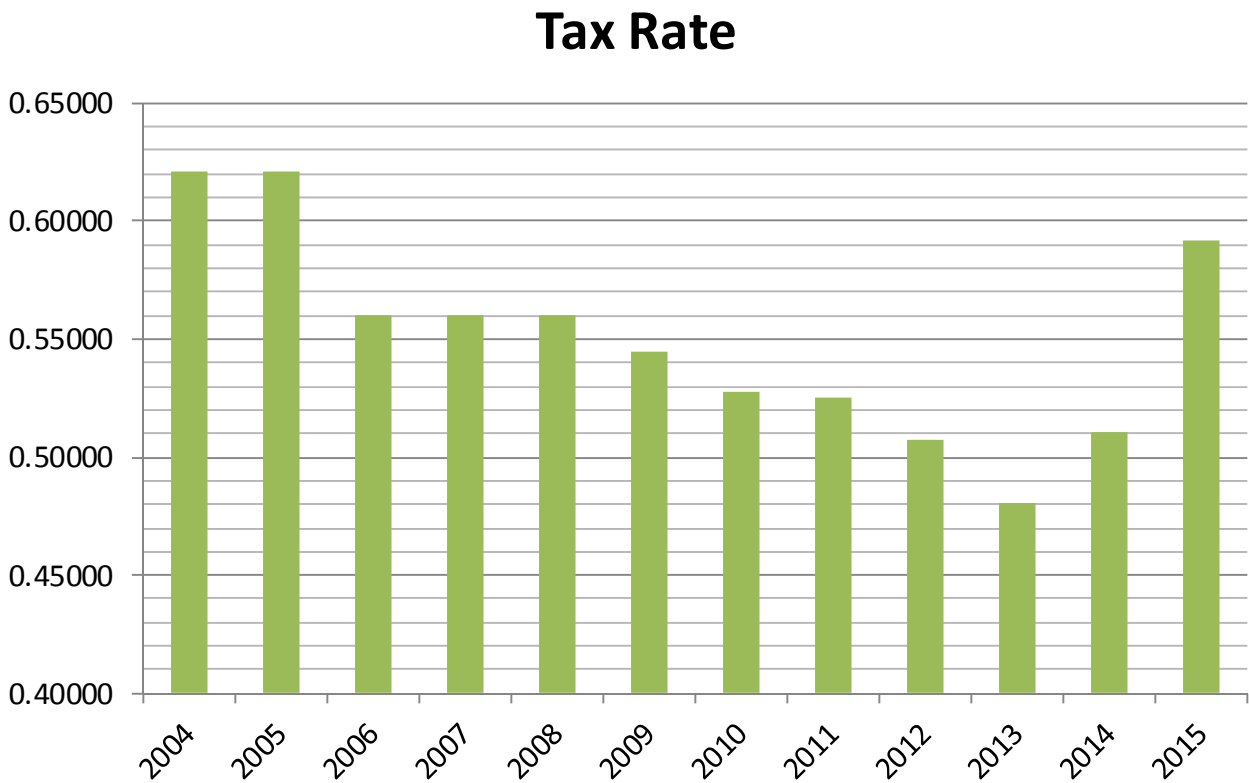




## Estimated Ad Valorem Tax Collections

Estimated Ad Valorem Tax Collections	
Net Assessed Value	\$538,094,146
Divided by 100	<u>100</u>
Rate Base	\$5,380,941
Tax Rate	<u>0.59177</u>
Estimated Total Tax Levy	\$3,184,280
Senior Taxes (frozen)	\$417,941
Estimated Collection Rate	<u>98%</u>
Adjusted Tax Collections, 2015-16	\$3,530,176

Taxable Value and Levy Comparisons					
Fiscal Year Ending	Tax Year	Total Taxable Value	Tax Rate	Total Tax Levy	Percentage Increase/ Decrease
2005-06	2005	\$348,455,734	0.62070	\$2,162,865	10.28%
2006-07	2006	\$392,744,033	0.55980	\$2,198,581	1.65%
2007-08	2007	\$420,556,716	0.55980	\$2,307,026	4.93%
2008-09	2008	\$417,092,973	0.55976	\$2,611,574	13.20%
2009-10	2009	\$424,039,969	0.54435	\$2,622,864	0.43%
2010-11	2010	\$464,073,341	0.52797	\$2,716,443	3.57%
2011-12	2011	\$465,467,468	0.52538	\$2,713,684	-0.10%
2012-13	2012	\$481,720,936	0.50728	\$2,727,990	0.53%
2013-14	2013	\$510,790,059	0.48064	\$2,735,563	0.28%
2014-15	2014	\$534,034,982	0.51058	\$3,054,937	11.67%
2015-16	2015	\$538,094,146	0.59177	\$3,530,176	15.56%



Tax Year	Tax Rate
2004	0.62070
2005	0.62070
2006	0.55980
2007	0.55980
2008	0.55976
2009	0.54435
2010	0.52797
2011	0.52538
2012	0.50728
2013	0.48064
2014	0.51064
2015	0.59177

## General Fund – Fund Summary

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget
<b>Beginning Fund Balance</b>	4,115,466	4,891,984	4,891,984	5,347,598
<b>REVENUES</b>				
Ad valorem taxes	2,645,687	2,570,030	2,570,284	2,600,700
Sales tax	3,521,781	3,523,500	3,402,600	3,400,000
Franchise fees	780,204	793,720	842,933	832,920
Alcoholic Beverage tax	19,840	14,000	18,435	18,000
Licenses and Permits	113,904	95,770	105,159	115,060
Intergovernmental Revenue	149,723	137,220	138,325	129,470
Charges for Services	266,537	263,670	264,011	267,520
Penalties, Fines and Forfeitures	473,261	539,610	499,610	504,610
Interest	8,811	17,500	17,500	15,000
Miscellaneous	600,476	202,226	223,799	162,200
<b>Total Revenues</b>	<b>8,580,224</b>	<b>8,157,246</b>	<b>8,082,656</b>	<b>8,045,480</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers In	941,545	677,310	680,232	505,920
<b>Total Other Sources</b>	<b>941,545</b>	<b>677,310</b>	<b>680,232</b>	<b>505,920</b>
<b>Total Resources</b>	<b>9,521,769</b>	<b>8,834,556</b>	<b>8,762,888</b>	<b>8,551,400</b>
<b>EXPENDITURES</b>				
Multi Departmental	222,401	705,740	653,020	809,270
Mayor and Council	22,361	22,530	21,007	22,030
Administration	263,926	254,380	249,640	253,410
Finance	288,472	201,910	201,794	207,990
Personnel	0	130,210	123,617	139,480
Municipal Court	170,375	178,950	178,804	174,880
Inspection	232,301	249,050	234,323	233,420
Police	2,569,334	2,797,450	2,591,099	2,794,760
Emergency Management	15,907	20,790	11,570	18,020
Fire	203,770	218,750	207,466	224,250
Fire Marshal	11,938	14,820	12,784	14,770
Communications	413,188	449,920	436,828	451,070
Public Works Administration	326,389	352,690	329,320	315,890
Streets	1,219,407	1,237,696	1,159,887	947,670
Vehicle Maintenance	110,097	115,180	112,095	114,040
Community Services	199,317	242,460	232,448	228,290
Parks & Recreation	343,764	299,530	243,818	310,160
Civic Center	106,923	104,430	102,720	112,580
Aquatic Center	288,878	329,980	311,451	307,800
<b>Total Expenditures</b>	<b>7,008,747</b>	<b>7,926,466</b>	<b>7,413,691</b>	<b>7,679,780</b>
<b>OTHER FINANCING USES</b>				
Operating Transfers Out	1,736,503	908,090	893,583	871,620
<b>Total other financing uses</b>	<b>1,736,503</b>	<b>908,090</b>	<b>893,583</b>	<b>871,620</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>8,745,251</b>	<b>8,834,556</b>	<b>8,307,274</b>	<b>8,551,400</b>
Increase (Decrease)	776,518	0	455,614	0
<b>Ending Fund Balance</b>	<b>4,891,984</b>	<b>4,891,984</b>	<b>5,347,598</b>	<b>5,347,598</b>

## Court Technology Fund – Fund Summary

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget
<b>Beginning Fund Balance</b>	0	-5,441	-5,441	-8,443
<b>REVENUES</b>				
Building Technology Revenue	8,787	8,000	7,884	8,000
Interest	0	0	0	0
<b>Total Revenues</b>	8,787	8,000	7,884	8,000
<b>Total Resources</b>	8,787	8,000	7,884	8,000
<b>EXPENDITURES</b>				
Technology Expenditures	14,228	1,190	4,076	1,190
<b>Total Expenditures</b>	14,228	1,190	4,076	1,190
<b>OTHER FINANCING USES</b>				
Transfer To IT Fund	0	6,810	6,810	6,810
<b>Total Other Financing Uses</b>	0	6,810	6,810	6,810
<b>Total Expenditures and Other Financing Uses</b>	14,228	8,000	10,886	8,000
Increase (Decrease) in Fund Balance	-5,441	0	-3,002	0
<b>Ending Fund Balance</b>	-5,441	-5,441	-8,443	-8,443

## Court Security Fund – Fund Summary

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget
<b>Beginning Fund Balance</b>	0	6,444	6,444	11,057
<b>REVENUES</b>				
Building Security Revenue	6,437	6,000	4,613	4,600
Interest	7	0	0	0
<b>Total Revenues</b>	6,444	6,000	4,613	4,600
<b>OTHER FINANCING SOURCES</b>				
Funds From Fund Balance	0	0	0	0
<b>Total Other Sources</b>	0	0	0	0
<b>Total Resources</b>	6,444	6,000	4,613	4,600
<b>EXPENDITURES</b>				
Minor Equipment	0	6,000	0	4,600
<b>Total Expenditures</b>	0	6,000	0	4,600
<b>OTHER FINANCING USES</b>				
Transfer To General Fund	0	0	0	0
<b>Total Other Financing Uses</b>	0	0	0	0
<b>Total Expenditures and Other Financing Uses</b>	0	6,000	0	4,600
Increase (Decrease) in Fund Balance	6,444	0	4,613	0
<b>Ending Fund Balance</b>	6,444	6,444	11,057	11,057

## Hotel/Motel Fund – Fund Summary

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget
<b>Beginning Fund Balance</b>	0	6,798	6,798	0
<b>REVENUES</b>				
Taxes	149,522	140,000	168,288	160,000
Interest	6	0	0	0
<b>Total Revenues</b>	149,528	140,000	168,288	160,000
<b>EXPENDITURES</b>				
Payment to the Chamber of Commerce	38,470	36,120	43,418	41,280
<b>Total Expenditures</b>	38,470	36,120	43,418	41,280
<b>Other Financing Sources</b>				
Transfer to General Fund (Civic Center Operations)	104,260	103,880	131,668	118,720
<b>Total Other Uses</b>	104,260	103,880	131,668	118,720
<b>Total Expenditures and Other Uses</b>	142,730	140,000	175,086	160,000
increase (Decrease) in Fund Balance	6,798	0	-6,798	0
<b>Ending Fund Balance</b>	6,798	6,798	0	0

## Debt Service Fund – Fund Summary

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget
<b>Beginning Fund Balance</b>	162,263	41,193	41,193	60,043
<b>REVENUES</b>				
Ad Valorem Taxes	195,662	596,610	596,610	953,930
Miscellaneous	1,493	19,090	19,090	-
Interest	12,621	160	160	160
<b>Total Revenues</b>	209,776	615,860	615,860	954,090
<b>OTHER FINANCING SOURCES</b>				
Transfers In	769,465	1,021,580	1,021,580	1,007,560
<b>Total Other Sources</b>	769,465	1,021,580	1,021,580	1,007,560
<b>Total Resources</b>	979,241	1,637,440	1,637,440	1,961,650
<b>EXPENDITURES</b>				
Principal Retirement	640,000	940,000	927,000	1,042,000
Interest	457,761	550,340	544,490	771,000
Capital Leases	-	143,100	143,100	143,100
Fiscal Agent Fees	2,550	4,000	4,000	5,550
<b>Total Expenditures</b>	1,100,311	1,637,440	1,618,590	1,961,650
Increase (Decrease) in Fund Balance	(121,070)	0	18,850	0
<b>Ending Fund Balance</b>	<b>41,193</b>	<b>41,193</b>	<b>60,043</b>	<b>60,043</b>

## Police Seizure Fund – Fund Summary

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget
<b>Beginning Fund Balance</b>	108,586	104,852	104,852	99,822
<b>REVENUES</b>				
Fines and Fofeitures	0	5,230	0	5,230
Investment Income	181	0	130	0
Miscellaneous	57,534	0	33,899	0
<b>Total Revenues</b>	57,715	5,230	34,029	5,230
<b>EXPENDITURES</b>				
Public Safery Expenditures	61,449	5,230	39,059	5,230
Minor Equipment	0	0	0	0
Training and Travel	0	0	0	0
Capital outlay	0	0	0	0
<b>Total Expenditures</b>	61,449	5,230	39,059	5,230
Increase (Decrease) in Fund Balance	-3,734	0	-5,030	0
<b>Ending Fund Balance</b>	104,852	104,852	99,822	99,822



## Water and Sewer Fund – Fund Summary

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget
<b>Beginning Retained Earnings</b>	2,087,499	2,699,549	2,699,549	2,538,591
<b>OPERATING REVENUES</b>				
Water Revenues	1,402,524	1,611,480	1,409,628	1,668,340
Sewer Revenues	1,670,658	1,823,020	1,687,757	1,868,450
Penalty Collections	119,779	88,000	91,411	88,000
Water Taps	22,150	15,000	15,000	15,000
Sewer Taps	11,020	10,000	10,000	10,000
Reinstatement Fees	28,135	36,000	30,000	30,000
Returned Check Fees	1,890	2,100	2,100	2,100
Service Charges	21,727	17,000	26,000	20,000
Interest Earned	14,121	6,500	7,300	6,500
<b>Total Revenues</b>	<b>3,292,004</b>	<b>3,609,100</b>	<b>3,279,196</b>	<b>3,708,390</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers	1,492,257	76,200	80,000	76,200
<b>Total Other Sources</b>	<b>1,492,257</b>	<b>76,200</b>	<b>80,000</b>	<b>76,200</b>
<b>Total Resources</b>	<b>4,784,261</b>	<b>3,685,300</b>	<b>3,359,196</b>	<b>3,784,590</b>
<b>OPERATING EXPENDITURES</b>				
Multi Departmental	1,325,251	215,590	196,942	215,550
Administrative Services	139,607	136,020	136,911	188,630
Water Production & Distribution	913,159	0	0	0
Waste Water Collection	329,872	0	0	0
Water Prod. & WW Coll.	0	1,039,880	969,155	949,330
Waste Water Treatment	444,469	481,130	422,736	407,420
<b>Total Expenditures</b>	<b>3,152,358</b>	<b>1,872,620</b>	<b>1,725,744</b>	<b>1,760,930</b>
<b>OTHER FINANCING USES</b>				
(Non-Departmental) Transfers Out	1,019,853	1,812,680	1,794,410	2,023,660
<b>Total other financing uses</b>	<b>1,019,853</b>	<b>1,812,680</b>	<b>1,794,410</b>	<b>2,023,660</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>4,172,211</b>	<b>3,685,300</b>	<b>3,520,154</b>	<b>3,784,590</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>612,050</b>	<b>0</b>	<b>(160,958)</b>	<b>0</b>
<b>Ending Working Capital</b>	<b>2,699,549</b>	<b>2,699,549</b>	<b>2,538,591</b>	<b>2,538,591</b>

## Solid Waste Fund – Fund Summary

	FY 14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget
<b>Beginning Fund Balance</b>	91,792	95,746	95,746	95,746
<b>REVENUES</b>				
Garbage Service	1,593,301	1,600,000	1,612,690	1,600,000
Billing Fee	126,695	127,000	127,745	127,000
Interest	103	-	71	0
<b>Total Revenues</b>	1,720,099	1,727,000	1,740,506	1,727,000
<b>EXPENDITURES</b>				
Garbage Contracts	1,594,145	1,600,000	1,612,690	1,600,000
<b>Total Expenditures</b>	1,594,145	1,600,000	1,612,690	1,600,000
<b>Other Financing Sources</b>				
Transfers Out	122,000	127,000	125,000	127,000
<b>Total Other Uses</b>	122,000	127,000	125,000	127,000
<b>Total Expenditures and Other Uses</b>	1,716,145	1,727,000	1,737,690	1,727,000
 Increase (Decrease) in Fund Balance	 3,954	 0	 2,816	 0
<b>Ending Fund Balance</b>	<b>95,746</b>	<b>95,746</b>	<b>98,562</b>	<b>95,746</b>

## EMS Fund – Fund Summary

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget
<b>Beginning Net Position</b>	686,426	723,852	723,852	732,850
<b>REVENUES</b>				
Intergovernmental Revenue	840,808	932,410	944,090	942,580
Ambulance Billing	552,443	610,000	640,000	650,000
Miscellaneous	12,611	50,000	0	0
Interest	115	0	13	0
<b>Total Revenues</b>	<b>1,405,977</b>	<b>1,592,410</b>	<b>1,584,103</b>	<b>1,592,580</b>
<b>EXPENDITURES</b>				
Emergency Medical Services	1,337,429	1,543,580	1,504,255	1,517,150
<b>Total Expenditures</b>	<b>1,337,429</b>	<b>1,543,580</b>	<b>1,504,255</b>	<b>1,517,150</b>
<b>OTHER FINANCING USES</b>				
(Non-Departmental) Transfers Out	88,426	70,850	70,850	75,430
<b>Total other financing uses</b>	<b>88,426</b>	<b>70,850</b>	<b>70,850</b>	<b>75,430</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>1,425,855</b>	<b>1,614,430</b>	<b>1,575,105</b>	<b>1,592,580</b>
Increase (Decrease) in Fund Balance	(19,878)	(22,020)	8,998	0
GAAP	57,304			
<b>Ending Net Position</b>	<b>723,852</b>	<b>701,832</b>	<b>732,850</b>	<b>732,850</b>

## General Government Capital Improvement Program Fund – Fund Summary

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget
<b>Beginning Fund Balance</b>	0	0	0	1,643
<b>OTHER FINANCING SOURCES</b>				
Transfer from General Fund	134,218	50,380	50,380	147,490
Other Financing Sources	2,838,457	275,000	275,000	0
<b>Total Other Sources</b>	2,972,675	325,380	325,380	147,490
<b>Total Resources</b>	2,972,675	325,380	325,380	147,490
<b>EXPENDITURES</b>				
Streets Projects	2,155,898	275,000	275,000	147,490
Park Projects	733,776	36,000	34,358	0
Public Safety Building	23,204	0	0	0
Equipment	59,797	14,380	14,380	0
<b>Total Expenditures</b>	2,972,675	325,380	323,738	147,490
Increase (Decrease) in Fund Balance	0	0	1,642	0
<b>Ending Fund Balance</b>	0	0	1,643	1,643

## Utility Capital Improvement Program Fund – Fund Summary

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget
<b>Beginning Fund Balance</b>	0	0	0	0
<b>OTHER FINANCING SOURCES</b>				
Transfer from Water and Sewer Fund	85,452	175,000	175,000	400,000
Bond Proceeds	0	0	0	0
Other Financing Source	0			
<b>Total Other Sources</b>	85,452	175,000	175,000	400,000
<b>Total Resources</b>	85,452	175,000	175,000	400,000
<b>EXPENDITURES</b>				
Rehabilitation Projects	0	175,000	175,000	400,000
Generators	85,452	0	0	0
Energy Improvements	0	0	0	0
Equipment	0	0	0	0
Transfer to F02	0	0	0	0
<b>Total Expenditures</b>	85,452	175,000	175,000	400,000
Increase (Decrease) in Fund Balance	0	0	0	0
<b>Ending Fund Balance</b>	(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.

**Achievements**

The City of El Campo had a number of achievements in FY14-15, 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.
- ❖ Developed new Strategic Plan with the Management Connection

**FY16 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. \$\$
- ❖ Develop accident review board, to mitigate and manage liability claims.

\$\$ denotes funds are designated in budget towards goal

## General Fund Multi and Non Departmental Summary

### Expenditure by Division

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
Multi-departmental	222,401	705,740	653,020	809,270	14.67%
Non-departmental	1,736,503	908,090	893,583	871,620	-4.02%
<b>TOTAL</b>	<b>1,958,904</b>	<b>1,613,830</b>	<b>1,546,603</b>	<b>1,680,890</b>	<b>4.16%</b>

### Expenditure by Classification

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
Personnel Services	0	0	0	0	0.00%
Supplies	0	0	0	0	0.00%
Repair and Maintenance	0	0	0	0	0.00%
Operational Expense	64,412	570,230	486,068	565,800	-0.78%
Other Services	860,973	716,890	733,825	809,910	12.98%
Transfers	1,033,519	326,710	326,710	305,180	-6.59%
<b>TOTAL</b>	<b>1,958,904</b>	<b>1,613,830</b>	<b>1,546,603</b>	<b>1,680,890</b>	<b>4.16%</b>

### Personnel

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
Multi-Departmental	0	0	0	0	0%
Non-Departmental	0	0	0	0	0%
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



**General Fund Multi-Departmental**

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
505-539 INS - VEHICLE/EQUIPMENT	3,743	3,680	3,680	3,680
505-549 INS - PROPERTY LIAB	8,842	18,900	18,900	18,900
505-550 INS - FLEET	19,191	17,570	17,570	21,570
505-552 INS - GENERAL LIAB	8,588	2,140	2,140	2,140
508-553 INS - MUSEUM CONTENTS	3,200	3,200	3,200	3,200
505-554 INS - PUBLIC OFFICIAL LIAB	5,184	5,310	5,310	5,310
505-558 HEALTH INSURANCE	140	502,430	427,628	500,000
505-562 UNEMPLOYMENT REIMBURSEMENT	10,510	5,000	2,640	5,000
505-587 POSTAGE	5,013	12,000	5,000	6,000
<b>5 OPERATIONAL EXP</b>	<b>64,412</b>	<b>570,230</b>	<b>486,068</b>	<b>565,800</b>
505-604 AUDIT	13,980	13,000	13,000	13,000
505-613 CITY ATTORNEY	17,844	21,000	21,000	21,000
505-616 PROFESSIONAL SERVICES	120,115	83,410	113,000	95,000
505-617 GRANT SERVICES	0	0	0	90,000
505-619 CDC SERVICES	0	0	0	4,470
505-621 LEGAL FEES - ADDITIONAL	0	0	0	0
<b>6 OTHER SERVICES</b>	<b>151,939</b>	<b>117,410</b>	<b>147,000</b>	<b>223,470</b>
505-805 SERVICE AWARDS	662	500	920	500
505-808 CHRISTMAS EXPENSE	2,603	2,600	2,672	3,000
505-810 EDUCATION REIMBURSEMENT	2,135	0	0	0
505-812 INNOVATIVE INCENTIVES	0	0	0	0
505-820 SECTION 380 REIMBURSEMENT	0	15,000	16,360	16,500
505-819 COUNCIL, BOARDS, COMM'S, ATTY	650	0	0	0
<b>8 MISCELLANEOUS</b>	<b>6,050</b>	<b>18,100</b>	<b>19,952</b>	<b>20,000</b>
<b>05-MULTI DEPARTMENTAL TOTAL</b>	<b>222,401</b>	<b>705,740</b>	<b>653,020</b>	<b>809,270</b>

## General Fund Non-Departmental

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget
508-580 PROPERTY TAXES	0	0	0	0
508-585 PROPERTY TAX ON LEASED LAND	0	0	0	0
508-590 TCRFC DUES	0	0	0	0
5 OPERATIONAL EXP	0	0	0	0
508-614 CITY DEVELOPMENT CORP	580,376	581,380	566,873	566,440
508-625 APPRAISAL SERVICE	11,268	0	0	0
6 OTHER SERVICES	591,644	581,380	566,873	566,440
508-740 IT TRANSFER	94,330	139,330	139,330	157,690
508-745 CIP TRANSFER	275,000	101,380	101,380	147,490
508-750 EMPLOYEE INS TRANSFER	555,189	0	0	0
508-760 FLEET TRANSFER	109,000	86,000	86,000	0
7 TRANSFERS	1,033,519	326,710	326,710	305,180
508-910 BUILDING & LAND	111,340	0	0	0
8 MISCELLANEOUS	111,340	0	0	0
<b>08-NON-DEPARTMENTAL TOTAL</b>	<b>1,736,503</b>	<b>908,090</b>	<b>893,583</b>	<b>871,620</b>

### **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 FY14-15, 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.
- ❖ Continued to receive recognition in Finance through programs such as GFOA Distinguished Budget, Certificate of Achievement for Excellence in Financial Reporting, and the Gold Leadership Circle in transparency from the State's Comptroller's Office.

### **FY16 Objectives**

- ❖ Implement project management program.
- ❖ 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.

## General Government

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- ❖ Present five year Technology Plan to Council.
- ❖ Monitor and enforce clean restaurants and keep public informed on restaurant reports.
- ❖ Coordinate efforts on demolition of buildings.
- ❖ Acquire more mowing contractors and mitigate weedy lots.
- ❖ Promote a positive Inspections Division working with the public on building projects.
- ❖ Work with the County tax office to acquire property needed for drainage, etc.
- ❖ Promote safety as a core value for the City of El Campo's workforce. \$\$

\$\$ denotes funds are designated in budget towards goal

## General Government Departmental Summary

### Expenditure by Division

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
Mayor and Council	22,361	22,530	21,007	22,030	-2.22%
Administration	263,926	254,380	249,640	253,410	-0.38%
Finance	288,472	201,910	201,794	207,990	3.01%
Personnel	0	130,210	123,617	139,480	7.12%
Municipal Court	170,374	178,950	178,804	174,880	-2.27%
Inspection	232,301	249,050	234,323	233,420	-6.28%
<b>TOTAL</b>	<b>977,434</b>	<b>1,037,030</b>	<b>1,009,185</b>	<b>1,031,210</b>	<b>-0.56%</b>

### Expenditure by Classification

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
Personnel Services	811,072	825,800	820,765	823,630	-0.26%
Supplies	15,613	22,950	13,885	18,450	-19.61%
Repair and Maintenance	21,264	15,350	13,370	16,200	5.54%
Operational Expense	70,571	73,920	67,210	75,430	2.04%
Other Services	58,914	99,010	93,955	97,500	-1.53%
<b>TOTAL</b>	<b>977,434</b>	<b>1,037,030</b>	<b>1,009,185</b>	<b>1,031,210</b>	<b>-0.56%</b>

### Personnel

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
Mayor and Council	0	0	0	0	0.00%
Administration	2	2	2	2	0.00%
Finance	3	2	2	2	0.00%
Personnel	0	1	1	1	0.00%
Municipal Court	4	4	4	4	0.00%
Inspection	4	4	4	4	0.00%
<b>TOTAL</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>0.00%</b>

## Mayor and Council

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
509-121 COUNCIL SALARIES	8,400	8,400	8,400	8,400
509-123 ELECTION CLERK SALARIES	1,618	2,000	1,800	2,000
509-150 SOCIAL SECURITY	643	640	640	640
<b>1 PERSONNEL SERVICES</b>	<b>10,660</b>	<b>11,040</b>	<b>10,840</b>	<b>11,040</b>
509-205 OFFICE SUPPLIES	749	200	450	200
509-215 FOOD	466	500	500	500
509-216 YOUTH ADVISORY COUNCIL	2,263	2,000	613	0
<b>2 SUPPLIES</b>	<b>3,478</b>	<b>2,700</b>	<b>1,563</b>	<b>700</b>
509-506 TRAVEL & TRAINING	2,655	3,500	3,000	3,000
509-526 DUES & SUBSCRIPTIONS	0	0	0	0
509-565 CHAMBER BANQUET	0	0	0	800
509-575 TML DUES	2,358	2,270	2,270	2,270
<b>5 OPERATIONAL EXP</b>	<b>5,013</b>	<b>5,770</b>	<b>5,270</b>	<b>6,070</b>
509-616 MISCELLANEOUS SERVICES	1,188	0	1,134	1,200
<b>6 OTHER SERVICES</b>	<b>1,188</b>	<b>0</b>	<b>1,134</b>	<b>1,200</b>
509-804 ELECTION EXPENSE	2,022	3,020	2,200	3,020
<b>8 MISCELLANEOUS</b>	<b>2,022</b>	<b>3,020</b>	<b>2,200</b>	<b>3,020</b>
<b>09-MAYOR AND COUNCIL TOTAL</b>	<b>22,361</b>	<b>22,530</b>	<b>21,007</b>	<b>22,030</b>

## Administration

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
512-110 REGULAR EARNINGS	165,058	168,550	169,000	169,070
512-130 OVERTIME	292	0	0	0
512-130 RETIREMENT	20,032	20,580	20,332	19,750
512-140 LONGEVITY	740	880	860	1,000
512-150 SOCIAL SECURITY	11,738	13,000	12,994	13,010
512-160 WORKER'S COMP	115	360	164	360
<b>1 PERSONNEL SERVICES</b>	<b>197,974</b>	<b>203,370</b>	<b>203,350</b>	<b>203,190</b>
512-205 OFFICE SUPPLIES	2,450	3,110	1,500	3,110
512-215 FOOD	595	800	500	800
512-235 GAS & OIL	107	150	70	150
512-240 MINOR EQUIPMENT	186	170	100	170
512-245 HOUSEKEEPING SUPPLIES	1,806	1,200	1,000	1,200
<b>2 SUPPLIES</b>	<b>5,143</b>	<b>5,430</b>	<b>3,170</b>	<b>5,430</b>
512-419 JANITORIAL SERVICE	5,192	7,120	5,805	7,120
512-420 BUILDINGS & GROUNDS MAINT	7,032	3,500	2,200	3,500
512-485 EQUIPMENT MAINT	5,188	2,500	3,465	2,500
<b>4 REPAIR &amp; MAINT</b>	<b>17,413</b>	<b>13,120</b>	<b>11,470</b>	<b>13,120</b>
512-502 COMMUNICATIONS	28,454	17,970	20,000	17,970
512-506 TRAINING & TRAVEL	4,177	5,000	2,500	5,000
512-514 ELECTRICITY	2,153	4,110	2,000	4,110
512-524 ADVERTISING & LEGAL NOTICES	5,480	1,490	4,400	1,490
512-526 DUES & SUBSCRIPTIONS	2,638	3,000	2,700	3,000
512-585 PROPERTY TAX ON LEASED LAND	493	890	50	100
<b>5 OPERATIONAL EXP</b>	<b>43,395</b>	<b>32,460</b>	<b>31,650</b>	<b>31,670</b>
<b>12-ADMINISTRATION TOTAL</b>	<b>263,926</b>	<b>254,380</b>	<b>249,640</b>	<b>253,410</b>

## Finance

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
515-110 REGULAR EARNINGS	187,042	112,800	117,300	116,360
515-120 OVERTIME	0	0	5	0
515-130 RETIREMENT	23,101	13,830	14,156	13,440
515-140 LONGEVITY	2,735	1,030	960	1,080
515-150 SOCIAL SECURITY	13,830	9,760	9,047	8,980
515-160 WORKER'S COMP	133	250	117	200
<b>1 PERSONNEL SERVICES</b>	<b>226,842</b>	<b>137,670</b>	<b>141,586</b>	<b>140,060</b>
515-205 OFFICE SUPPLIES	1,879	2,000	500	1,000
515-242 OFFICE FURNITURE	0	1,500	1,434	0
<b>2 SUPPLIES</b>	<b>1,879</b>	<b>3,500</b>	<b>500</b>	<b>1,000</b>
515-485 EQUIPMENT MAINT	1,800	750	900	750
<b>4 REPAIR &amp; MAINT</b>	<b>1,800</b>	<b>750</b>	<b>900</b>	<b>750</b>
515-502 COMMUNICATIONS	1,284	0	0	0
515-506 TRAINING & TRAVEL	3,677	4,000	3,375	6,000
515-524 ADVERTISING & LEGAL NOTICES	1,300	800	0	800
515-526 DUES & SUBSCRIPTIONS	1,286	1,700	1,700	1,700
<b>5 OPERATIONAL EXP</b>	<b>7,547</b>	<b>6,500</b>	<b>5,075</b>	<b>8,500</b>
515-625 APPRAISAL SERVICE	49,595	52,990	52,990	57,180
515-690 PRINTING FORMS, REPORTS	810	500	743	500
<b>6 OTHER SERVICES</b>	<b>50,405</b>	<b>53,490</b>	<b>53,733</b>	<b>57,680</b>
<b>15-FINANCE TOTAL</b>	<b>288,472</b>	<b>201,910</b>	<b>201,794</b>	<b>207,990</b>



**Personnel**

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
516-110 REGULAR EARNINGS	0	66,910	64,058	73,080
516-121 SAFETY COORDINATOR	0	6,000	6,000	6,000
516-130 RETIREMENT	0	8,140	8,393	8,140
516-140 LONGEVITY	0	60	55	60
516-150 SOCIAL SECURITY	0	5,750	6,006	5,750
516-160 WORKER'S COMP	0	250	56	250
<b>1 PERSONNEL SERVICES</b>	<b>0</b>	<b>87,110</b>	<b>84,567</b>	<b>93,280</b>
516-217 SAFETY SUPPLIES	0	4,800	4,200	4,800
516-218 SAFETY TRAINING MEAL	0	1,200	150	1,200
516-219 SAFETY AWARDS	0	600	500	600
<b>2 SUPPLIES</b>	<b>0</b>	<b>6,600</b>	<b>4,850</b>	<b>6,600</b>
516-506 TRAINING & TRAVEL	0	2,000	2,000	2,000
516-524 ADVERTISING & LEGAL NOTICES	0	1,500	500	1,500
516-526 DUES & SUBSCRIPTIONS	0	500	300	500
<b>5 OPERATIONAL EXP</b>	<b>0</b>	<b>4,000</b>	<b>2,800</b>	<b>4,000</b>
516-690 PRINTING FORMS, REPORTS	0	500	0	500
516-691 EMPLOYMENT SCREENING	0	5,000	2,000	5,000
516-692 PAYROLL PROCESSING SERVICES	0	27,000	29,400	27,000
516-693 ACA COMPLIANCE SERVICES	0	0	0	3,100
<b>6 OTHER SERVICES</b>	<b>0</b>	<b>32,500</b>	<b>31,400</b>	<b>32,500</b>
<b>16-PERSONNEL TOTAL</b>	<b>0</b>	<b>130,210</b>	<b>123,617</b>	<b>136,380</b>

## Municipal Court

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
518-110 REGULAR EARNINGS	118,393	123,660	125,505	120,940
518-111 ASSOCIATE JUDGE	8,570	9,360	9,360	9,360
518-114 CERTIFICATION PAY	6,472	4,800	4,800	4,800
518-120 OVERTIME	0	0	75	0
518-130 RETIREMENT	15,569	17,070	16,938	15,910
518-140 LONGEVITY	2,450	2,630	1,760	1,940
518-150 SOCIAL SECURITY	10,097	12,050	12,120	11,700
518-160 WORKER'S COMP	94	260	131	260
<b>1 PERSONNEL SERVICES</b>	<b>161,646</b>	<b>169,830</b>	<b>170,689</b>	<b>164,910</b>
518-205 OFFICE SUPPLIES	1,887	1,500	1,200	1,500
518-240 MINOR EQUIPMENT	75	0	0	0
<b>2 SUPPLIES</b>	<b>1,962</b>	<b>1,500</b>	<b>1,200</b>	<b>1,500</b>
518-419 JANITORIAL SERVICE	845	980	900	980
518-420 BUILDINGS & GROUNDS MAINT	173	0	0	850
518-485 EQUIPMENT MAINT	63	0	0	0
<b>4 REPAIR &amp; MAINT</b>	<b>1,081</b>	<b>980</b>	<b>900</b>	<b>1,830</b>
518-502 COMMUNICATIONS	3,014	2,640	2,640	2,640
518-506 TRAINING & TRAVEL	1,540	3,000	2,600	3,000
518-514 ELECTRICITY	308	500	275	500
518-526 DUES & SUBSCRIPTIONS	524	500	500	500
<b>5 OPERATIONAL EXP</b>	<b>5,386</b>	<b>6,640</b>	<b>6,015</b>	<b>6,640</b>
518-616 MISCELLANEOUS SERVICES	300	0	0	0
<b>6 OTHER SERVICES</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>18-MUNICIPAL COURT TOTAL</b>	<b>170,374</b>	<b>178,950</b>	<b>178,804</b>	<b>174,880</b>

## Inspection

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
519-110 REGULAR EARNINGS	172,888	173,610	167,768	169,790
519-114 CERTIFICATION PAY	1,431	1,200	1,200	1,200
519-115 PART-TIME EARNINGS	1,080	0	0	0
519-120 OVERTIME	220	0	100	0
519-130 RETIREMENT	21,438	21,730	20,778	20,320
519-140 LONGEVITY	3,200	4,070	4,520	4,070
519-150 SOCIAL SECURITY	13,370	15,350	14,869	14,950
519-160 WORKER'S COMP	323	820	497	820
<b>1 PERSONNEL SERVICES</b>	<b>213,950</b>	<b>216,780</b>	<b>209,733</b>	<b>211,150</b>
519-205 OFFICE SUPPLIES	1,991	1,800	1,500	1,800
519-220 UNIFORMS	138	200	200	200
519-235 GAS & OIL	1,022	1,220	902	1,220
<b>2 SUPPLIES</b>	<b>3,151</b>	<b>3,220</b>	<b>2,602</b>	<b>3,220</b>
519-481 VEHICLE & MACHINERY MAINT	970	500	100	500
<b>4 REPAIR &amp; MAINT</b>	<b>970</b>	<b>500</b>	<b>100</b>	<b>500</b>
519-502 COMMUNICATIONS	2,820	3,300	3,000	3,300
519-506 TRAINING & TRAVEL	2,635	2,500	1,000	2,500
519-524 ADVERTISING & LEGAL NOTICES	0	300	300	300
519-526 DUES & SUBSCRIPTIONS	850	1,200	850	1,200
519-534 MOWING VACANT LOTS	1,648	5,000	5,000	5,000
519-536 DEMOLITION OF VACANT BLDGS	27	5,000	5,000	5,000
519-590 TCRFC DUES	1,250	1,250	1,250	1,250
<b>5 OPERATIONAL EXP</b>	<b>9,230</b>	<b>18,550</b>	<b>16,400</b>	<b>18,550</b>
519-860 RESIDENTIAL DEV.INCENTIVES	5,000	10,000	5,488	0
<b>8 MISCELLANEOUS</b>	<b>5,000</b>	<b>10,000</b>	<b>5,488</b>	<b>0</b>
<b>19-INSPECTION TOTAL</b>	<b>232,301</b>	<b>249,050</b>	<b>234,323</b>	<b>233,420</b>

## Public Safety

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### 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 Manager 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 FY14-15, 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 4 graduates on staff, Sgt. Soza scheduled for October 2015 session.
- ❖ Continued with NIMS/ICS training for new employees.
- ❖ Selected a Tactical Team, began training and obtained \$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.
- ❖ Began work on mobile command post utilizing \$30,000 Homeland Security grant and seizure funds.
- ❖ Purchased touch screen monitor for EOC with \$6,500 Homeland Security grant and seizure funds.
- ❖ Expanded ECPD Explorer program using volunteer Officers and Telecommunicators as sponsors.
- ❖ Hired a police officer from ECPD Explorer program.
- ❖ Received \$15,000.00 HGAC reimbursement for dispatch 9-1-1 & telephone recording equipment.

- ❖ Expanded CNG fleet partly funded by TCEQ grant.
- ❖ Increased number of adoptions from El Campo Animal Shelter and continued with Spay & Neuter Program.
- ❖ Coordinated adoption efforts with SPOT and numerous animal rescue services.

#### **FY16 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.
- ❖ Complete Tactical Team training and move to operational status. \$\$
- ❖ Complete 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. \$\$
- ❖ Complete Mobile Command Vehicle and put into operation. \$\$
- ❖ Continue to provide the highest quality of public safety services to the citizens of El Campo.
- ❖ Complete active shooter drill at high school with all EC Public Safety and surrounding law enforcement resources.
- ❖ Maintain compliance of NIMS/ICS training.
- ❖ Continue to search for grant funding.
- ❖ Obtain and put into use body worn cameras. \$\$

\$\$ denotes funds are designated in budget towards goal

## Public Safety Departmental Summary

### Expenditure by Division

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
Police	2,569,334	2,797,450	2,591,099	2,794,760	-0.10%
Fire	203,770	218,750	207,466	224,250	2.51%
Fire Marshal	11,938	14,820	12,784	14,770	-0.34%
Communications	413,188	449,920	436,828	451,070	0.26%
Emergency Management	15,907	20,790	11,570	18,020	-13.32%
<b>TOTAL</b>	<b>3,214,137</b>	<b>3,501,730</b>	<b>3,259,747</b>	<b>3,502,870</b>	<b>0.03%</b>

### Expenditure by Classification

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
Personnel Services	2,658,193	2,877,720	2,759,464	2,907,380	1.03%
Supplies	207,996	261,750	198,862	235,430	-10.06%
Repair and Maintenance	105,691	94,270	78,423	105,270	11.67%
Operational Expense	146,344	179,790	147,667	166,590	-7.34%
Other Services	95,913	88,200	75,331	88,200	0.00%
Capital Outlay	0	0	0	0	0.00%
<b>TOTAL</b>	<b>3,214,137</b>	<b>3,501,730</b>	<b>3,259,747</b>	<b>3,502,870</b>	<b>0.03%</b>

### Personnel

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
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%
<b>TOTAL</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>0.00%</b>

**Police**

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
520-110 REGULAR EARNINGS	1,667,165	1,785,440	1,731,159	1,779,100
520-113 HOLIDAY PAY	46,690	45,970	45,000	45,970
520-114 CERTIFICATION PAY	64,852	70,800	61,322	82,800
520-115 PART-TIME PAY	371	0	0	0
520-120 OVERTIME	51,690	66,010	50,000	66,010
520-130 RETIREMENT	223,594	233,890	228,051	238,520
520-140 LONGEVITY	15,705	17,770	17,710	19,400
520-150 SOCIAL SECURITY	136,701	152,020	144,392	170,600
520-160 WORKER'S COMP	18,516	32,940	25,821	32,940
<b>1 PERSONNEL SERVICES</b>	<b>2,225,285</b>	<b>2,404,840</b>	<b>2,303,456</b>	<b>2,435,340</b>
520-205 OFFICE SUPPLIES	9,794	12,580	10,000	12,580
520-215 FOOD	3,592	4,500	3,750	4,500
520-220 UNIFORMS	22,817	23,300	23,000	23,300
520-230 ANIMAL SHELTER SUPPLIES	3,529	5,500	5,500	4,500
520-235 GAS & OIL	95,930	117,900	77,501	95,000
520-240 MINOR EQUIPMENT	12,023	10,000	10,000	15,000
520-245 HOUSEKEEPING SUPPLIES	3,281	4,000	4,000	4,000
520-254 FORENSIC SUPPLIES	4,875	5,000	4,500	5,000
520-270 MISCELLANEOUS SUPPLIES	2,217	5,000	3,000	5,000
520-275 COMMUNITY SERVICES SUPPLIES	0	2,500	2,500	2,500
520-276 SUPPORT OF PRISONERS	1,199	6,500	1,500	3,000
520-299 DRUG DOG UPKEEP & SUPPLIES	980	800	800	1,000
<b>2 SUPPLIES</b>	<b>160,236</b>	<b>197,580</b>	<b>146,051</b>	<b>175,380</b>
520-419 JANITORIAL SERVICE	7,087	7,930	7,923	7,930
520-420 BUILDINGS & GROUNDS MAINT	4,922	7,500	1,000	2,500
520-481 VEHICLE & MACHINERY MAINT	22,043	25,840	20,000	28,340
520-485 EQUIPMENT MAINT	12,064	17,000	7,500	19,500
<b>4 REPAIR &amp; MAINT</b>	<b>46,117</b>	<b>58,270</b>	<b>36,423</b>	<b>58,270</b>
520-502 COMMUNICATIONS	29,157	26,560	30,000	26,560
520-506 TRAINING & TRAVEL	23,497	25,500	24,000	30,500
520-514 ELECTRICITY	20,721	39,860	20,000	25,000
520-520 NATURAL GAS	681	1,090	750	1,090
520-524 ADVERTISING & LEGAL NOTICES	2,084	5,700	1,500	3,700
520-526 DUES & SUBSCRIPTIONS	3,859	6,630	6,000	6,630
520-551 INS - POLICE LIAB	10,521	10,420	10,420	11,290
<b>5 OPERATIONAL EXP</b>	<b>90,520</b>	<b>115,760</b>	<b>92,670</b>	<b>104,770</b>

## Police

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
520-616 MISCELLANEOUS SERVICES	43,834	7,500	7,500	7,500
520-617 SPAY AND NEUTER	0	3,500	1,500	3,500
520-619 MEDICAL EXAMS	4,562	5,000	2,000	5,000
520-624 INFORMANT INFORMATION	-1,220	5,000	1,500	5,000
6 OTHER SERVICES	47,177	21,000	12,500	21,000
<b>20-POLICE TOTAL</b>	<b>2,569,334</b>	<b>2,797,450</b>	<b>2,591,099</b>	<b>2,794,760</b>

Note: Includes \$14,400 in certification pay to support S.W.A.T team



## Communications

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
524-110 REGULAR EARNINGS	293,833	311,660	303,898	308,320
524-111 SUPERVISOR	1,320	1,320	1,320	1,320
524-113 HOLIDAY PAY	13,432	22,570	14,000	22,570
524-114 CERTIFICATION PAY	10,062	14,400	16,695	20,400
524-120 OVERTIME	26,419	21,900	25,000	21,900
524-130 RETIREMENT	41,263	45,550	43,535	43,840
524-140 LONGEVITY	2,415	3,050	2,790	3,110
524-150 SOCIAL SECURITY	24,212	28,750	29,241	28,890
524-160 WORKER'S COMP	232	720	348	720
1 PERSONNEL SERVICES	413,188	449,920	436,828	451,070
<b>24-COMMUNICATIONS TOTAL</b>	<b>413,188</b>	<b>449,920</b>	<b>436,828</b>	<b>451,070</b>

## Fire

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget
522-205 OFFICE SUPPLIES	97	250	200	250
522-215 FOOD	0	700	150	700
522-220 PROTECTIVE CLOTHING	11,537	15,000	15,000	15,000
522-235 GAS & OIL	13,461	15,290	10,611	12,000
522-240 MINOR EQUIPMENT	14,613	18,000	15,000	18,000
522-250 CHEMICALS	5,321	10,400	10,400	10,400
2 SUPPLIES	45,028	59,640	51,361	56,350
522-420 BUILDINGS & GROUNDS MAINT	838	2,000	1,000	1,000
522-481 VEHICLE & MACHINERY MAINT	44,505	20,000	30,000	32,000
522-482 EQUIPMENT TESTING	3,956	6,500	5,000	6,500
522-485 EQUIPMENT MAINT	8,806	6,500	5,000	6,500
4 REPAIR & MAINT	58,104	35,000	41,000	46,000
522-502 COMMUNICATIONS	16,664	17,070	17,070	17,070
522-506 TRAINING	20,000	20,000	20,000	20,000
522-514 ELECTRICITY	3,487	7,210	2,500	5,000
522-520 NATURAL GAS	227	360	220	360
522-524 ADVERTISING & LEGAL NOTICES	0	0	0	0
522-526 DUES & SUBSCRIPTIONS	2,176	2,400	2,500	2,400
522-542 AUDIT	4,750	5,250	5,250	5,250
522-543 INS - VFD ACCIDENT	4,596	4,620	4,735	4,620
5 OPERATIONAL EXP	51,900	56,910	52,275	54,700
522-830 FIRE PREVENTION	492	1,700	1,500	1,700
522-835 VFD - RETIREMENT	33,119	45,500	42,904	45,500
522-837 VFD - WORKMAN'S COMP	1,472	5,000	3,427	5,000
522-840 VFD- MEDICAL EXAMINATIONS	13,655	15,000	15,000	15,000
522-850 CAPITAL LEASE PRINCIPAL	0	0	0	0
522-851 CAPITAL LEASE INTEREST	0	0	0	0
8 MISCELLANEOUS	48,738	67,200	62,831	67,200
<b>22-FIRE TOTAL</b>	<b>203,770</b>	<b>218,750</b>	<b>207,466</b>	<b>224,250</b>

## Fire Marshal

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
523-125 PART-TIME EARNINGS	8,280	9,360	9,360	9,360
523-140 RETIREMENT	851	1,140	0	1,090
523-150 SOCIAL SECURITY	573	650	0	650
523-160 WORKER'S COMP	0	50	0	50
<b>1 PERSONNEL SERVICES</b>	<b>9,704</b>	<b>11,200</b>	<b>9,360</b>	<b>11,150</b>
523-205 OFFICE SUPPLIES	49	200	100	200
523-220 UNIFORMS	0	100	100	100
523-235 GAS & OIL	0	800	500	800
523-253 SUPPLIES	18	200	200	200
<b>2 SUPPLIES</b>	<b>66</b>	<b>1,300</b>	<b>900</b>	<b>1,300</b>
523-481 VEHICLE & MACHINERY MAINT	1,470	1,000	1,000	1,000
<b>4 REPAIR &amp; MAINT</b>	<b>1,470</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
523-502 COMMUNICATIONS	134	120	1,200	120
523-506 TRAINING & TRAVEL	240	800	0	800
523-526 DUES & SUBSCRIPTIONS	324	400	324	400
<b>5 OPERATIONAL EXP</b>	<b>698</b>	<b>1,320</b>	<b>1,524</b>	<b>1,320</b>
<b>23-FIRE MARSHAL TOTAL</b>	<b>11,938</b>	<b>14,820</b>	<b>12,784</b>	<b>14,770</b>

## Emergency Management

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
526-121 EMERGENCY MGMNT	9,492	9,820	9,820	9,820
526-130 RETIREMENT	304	1,190	0	0
526-150 SOCIAL SECURITY	220	750	0	0
<b>1 PERSONNEL SERVICES</b>	<b>10,016</b>	<b>11,760</b>	<b>9,820</b>	<b>9,820</b>
526-205 OFFICE SUPPLIES	0	500	300	500
526-215 FOOD	769	500	250	500
526-240 MINOR EQUIPMENT	1,897	2,230	0	1,400
<b>2 SUPPLIES</b>	<b>2,666</b>	<b>3,230</b>	<b>550</b>	<b>2,400</b>
526-502 COMMUNICATIONS	1,144	1,200	0	1,200
526-506 TRAINING & TRAVEL	1,972	2,500	200	2,500
526-508 EMERG MGMT MISC	10	2,000	1,000	2,000
526-526 DUES AND SUBSCRIPTIONS	100	100	0	100
<b>5 OPERATIONAL EXP</b>	<b>3,226</b>	<b>5,800</b>	<b>1,200</b>	<b>5,800</b>
<b>26- EMERGENCY MANAGEMENT TOTAL</b>	<b>15,907</b>	<b>20,790</b>	<b>11,570</b>	<b>18,020</b>

## Description

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

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

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

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

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

## Achievements

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

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

## FY15 Objectives

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

## Public Works Department Summary

### Expenditure by Division

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
Public Works Administration	326,388	352,690	329,320	315,890	-10.43%
Streets	1,219,407	1,237,696	1,159,887	947,670	-23.43%
Vehicle & Facilities Maint.	110,097	115,180	112,095	114,040	-0.99%
<b>TOTAL</b>	<b>1,655,892</b>	<b>1,705,566</b>	<b>1,601,302</b>	<b>1,377,600</b>	<b>-19.23%</b>

### Expenditure by Classification

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
Personnel Services	818,347	916,560	872,565	878,970	-4.10%
Supplies	156,669	155,950	138,050	143,450	-8.02%
Repair and Maintenance	457,278	159,690	155,511	164,000	2.70%
Operational Expense	151,643	176,610	148,420	176,180	-0.24%
Other Services	56,455	40,000	30,000	15,000	-62.50%
Capital Outlay	15,500	256,756	256,756	0	N/A
<b>TOTAL</b>	<b>1,655,892</b>	<b>1,705,566</b>	<b>1,601,302</b>	<b>1,377,600</b>	<b>-19.23%</b>

### Personnel

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
Public Works Administration	4	4	4	4	0.00%
Streets	12	12	12	12	0.00%
Vehicle Maintenance	2	2	2	2	0.00%
<b>TOTAL</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>0.00%</b>

**Public Works Administration**

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
530-110 REGULAR EARNINGS	170,109	148,050	186,280	148,430
530-121 SAFETY COORDINATOR	-5,106	0	0	0
530-125 PART TIME EARNINGS	11,352	39,480	0	40,760
530-130 OVERTIME	374	0	250	0
530-130 RETIREMENT	16,776	18,630	18,700	17,860
530-140 LONGEVITY	1,535	1,690	1,685	1,840
530-150 SOCIAL SECURITY	14,318	13,670	14,605	13,750
530-160 WORKER'S COMP	371	350	335	350
530-180 CONTRACT LABOR	0	15,000	15,000	0
530-190 CAR ALLOWANCE	3,600	3,600	3,600	3,600
<b>1 PERSONNEL SERVICES</b>	<b>213,328</b>	<b>240,470</b>	<b>240,455</b>	<b>226,590</b>
530-205 OFFICE SUPPLIES	1,867	2,650	2,400	2,650
530-215 FOOD	342	0	145	0
530-217 SAFETY EQUIPMENT AND TRAFFIC CONTROL	7,375	8,000	7,900	8,000
530-220 UNIFORMS	8,183	8,500	4,705	6,500
530-235 GAS & OIL	1,056	1,200	600	1,200
530-240 MINOR EQUIPMENT PURCHASE	527	500	500	500
530-245 HOUSEKEEPING SUPPLIES	3,536	3,600	3,400	3,600
<b>2 SUPPLIES</b>	<b>22,886</b>	<b>24,450</b>	<b>19,650</b>	<b>22,450</b>
530-420 BUILDINGS & GROUNDS MAINT	5,645	8,000	7,800	8,000
530-421 BUILDING RENOVATION	0	490	0	0
530-481 VEHICLE & MACHINERY MAINT	-697	5,000	100	5,000
530-485 EQUIPMENT MAINT	3,954	0	4,800	5,000
<b>4 REPAIR &amp; MAINT</b>	<b>8,903</b>	<b>13,490</b>	<b>12,700</b>	<b>18,000</b>
530-502 COMMUNICATIONS	7,606	6,800	9,960	11,000
530-506 TRAINING & TRAVEL	4,193	5,200	1,550	5,200
530-514 ELECTRICITY	7,941	13,630	6,500	9,000
530-520 NATURAL GAS	1,722	2,500	2,350	2,500
530-524 ADVERTISING & LEGAL NOTICES	436	400	350	400
530-526 DUES & SUBSCRIPTIONS	1,437	1,500	1,405	1,500
530-552 UNDERGROUND STORAGE TANK INS	2,290	4,250	4,400	4,250
<b>5 OPERATIONAL EXP</b>	<b>25,624</b>	<b>34,280</b>	<b>26,515</b>	<b>33,850</b>
530-616 MISCELLANEOUS SERVICES	0	0	0	0
530-646 ENG/SURVEYING SERVICES	55,647	40,000	30,000	15,000
<b>6 OTHER SERVICES</b>	<b>55,647</b>	<b>40,000</b>	<b>30,000</b>	<b>15,000</b>
<b>30 PUBLIC WORKS ADMIN TOTAL</b>	<b>326,388</b>	<b>352,690</b>	<b>329,320</b>	<b>315,890</b>

## Streets

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
531-110 REGULAR EARNINGS	391,137	411,810	404,625	394,620
531-114 CERTIFICATION PAY	3,015	9,370	3,500	4,510
531-115 PART TIME EARNINGS	0	21,030	0	29,120
531-120 OVERTIME	12,798	6,020	8,300	6,020
531-130 RETIREMENT	46,487	53,080	52,900	47,850
531-140 LONGEVITY	9,565	9,750	9,565	7,030
531-150 SOCIAL SECURITY	28,247	35,120	33,550	33,760
531-160 WORKER'S COMP	10,488	22,730	13,700	22,730
<b>1 PERSONNEL SERVICES</b>	<b>501,737</b>	<b>568,910</b>	<b>526,140</b>	<b>545,640</b>
531-205 OFFICE SUPPLIES	0	0	0	0
531-220 UNIFORMS	-11	0	0	0
531-235 GAS & OIL	60,480	60,000	44,000	50,000
531-240 MINOR EQUIPMENT PURCHASE	5,700	6,000	14,750	6,000
531-245 HOUSEKEEPING SUPPLIES	0	0	0	0
531-252 WEED CONTROL	41,416	39,000	35,000	39,000
531-265 SIGNAGE	20,805	20,000	20,000	20,000
<b>2 SUPPLIES</b>	<b>128,390</b>	<b>125,000</b>	<b>113,750</b>	<b>115,000</b>
531-420 BUILDINGS & GROUNDS MAINT	0	0	11	0
531-440 STREET REPAIR/CONSTRUCTION	352,647	55,000	54,700	55,000
531-446 DRAINAGE	17,581	30,000	27,900	30,000
531-481 VEHICLE & MACHINERY MAINT	76,980	60,000	59,200	60,000
<b>4 REPAIR &amp; MAINT</b>	<b>447,207</b>	<b>145,000</b>	<b>141,811</b>	<b>145,000</b>
531-502 COMMUNICATIONS	190	0	580	0
531-506 TRAINING & TRAVEL	2,365	2,000	1,850	2,000
531-514 STREET LIGHT ELECTRICITY	107,668	130,530	112,000	130,530
531-515 STREET LIGHT INSTALLATION	0	2,000	0	2,000
531-519 CULVERT INSTALLATION	15,541	7,500	7,000	7,500
531-524 ADVERTISING & LEGAL NOTICES	0	0	0	0
<b>5 OPERATIONAL EXP</b>	<b>125,765</b>	<b>142,030</b>	<b>121,430</b>	<b>142,030</b>



**Streets**

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
531-832 CHRISTMAS DECORATIONS	808	0	0	0
8 MISCELLANEOUS	808	0	0	0
531-920 MAJOR EQUIPMENT PURCHASE	0	256,756	256,756	0
531-921 CAPITAL LEASES	0	0	0	0
531-935 MAJOR MACHINERY AND EQUIPMENT	15,500	0	0	0
9 CAPITAL OUTLAY	15,500	256,756	256,756	0
<b>31 PW-STREETS TOTAL</b>	<b>1,219,407</b>	<b>1,237,696</b>	<b>1,159,887</b>	<b>947,670</b>

## Vehicle Maintenance

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
535-110 REGULAR EARNINGS	81,836	83,400	81,590	83,200
535-120 OVERTIME	1,978	1,130	3,580	1,130
535-130 RETIREMENT	10,291	12,260	11,000	11,800
535-140 LONGEVITY	2,070	2,080	2,190	2,310
535-150 SOCIAL SECURITY	6,107	6,640	6,240	6,630
535-160 WORKER'S COMP	1,000	1,670	1,370	1,670
1 PERSONNEL SERVICES	103,282	107,180	105,970	106,740
535-220 UNIFORMS	20	0	0	0
535-235 GAS & OIL	2,424	3,500	2,050	3,000
535-240 MINOR EQUIPMENT PURCHASE	2,949	3,000	2,600	3,000
535-245 HOUSEKEEPING SUPPLIES	0	0	0	0
2 SUPPLIES	5,393	6,500	4,650	6,000
535-481 VEHICLE & MACHINERY MAINT	1,168	1,200	1,000	1,000
4 REPAIR & MAINT	1,168	1,200	1,000	1,000
535-502 COMMUNICATIONS	99	0	275	0
535-506 TRAINING & TRAVEL	156	300	200	300
5 OPERATIONAL EXP	254	300	475	300
<b>35 PW-VEHICLE MAINT TOTAL</b>	<b>110,097</b>	<b>115,180</b>	<b>112,095</b>	<b>114,040</b>

## Description

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

The Community Services Administration Division plans, manages and supervises all Parks, Aquatic Center and Civic Center personnel, programs, activities and maintenance. This Division works with the Community Services 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 54.5 acres. These include: Alamo, 1.87 acres; Delta Street, 3.65 acres; Evans, 0.50 acres; Friendship, 26.38 acres; Rotary, 13.00 acres; Second Street, 2.40 acres; and Willie Bell, 9.01 acres; and The Park at Legacy Fields, 7.5 acres (4-acre pond; 3.5-acre playground). The Division currently has five employees, including a foreman and assistant foreman. The city's newest park, The Park at Legacy Fields officially opened April 20, 2015 with a 5 p.m. ribbon cutting. 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. The Aquatic Center staff includes a manager, up to four lead guards and approximately 20 part-time lifeguards who operate and maintain the ECAC with support from Utilities and Parks Department personnel.

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

## Achievements in FY15

The Community Services Department had a number of achievements in FY15, including:

- ❖ Oversaw the opening of the city's newest park, The Park at Legacy Fields, with a ribbon cutting April 20, 2015.
- ❖ Hosted in February, with the assistance of TPWD and CCA officials, the first annual KIDFISH program at the Legacy Fields Pond, for more than 160 children.
- ❖ Completed installation of a new metal roof and lighting over the basketball court at Willie Bell Park.
- ❖ Installed a new play structure and fall surfacing at Alamo Park.
- ❖ Continued to encourage and work with league softball at Rotary Park with regular communication with league officials and by keeping fields dragged and striped.
- ❖ Applied for a Trails Grant from TPWD for Legacy Fields.
- ❖ Installed four additional video surveillance cameras at the Aquatic Center for a total of eight cameras.
- ❖ Completed the first of two phases of rust remediation at the Aquatic Center by cutting off the bottom 16 inches of metal wall coverings and replacing with cement block which was painted safety red.
- ❖ Re-plastered the spa at the Aquatic Center.
- ❖ Entered into a no-cost to the city equipment loan agreement with Yumi Ice Cream Co. for two freezers which Yumi will keep stocked with a variety of ice cream and other frozen products for the ECAC concession stand.

## Community Services

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- ❖ Increased the number of high school swim teams working out at the ECAC from two during the 2013-14 school year to four during the 2014-15 school year. This includes El Campo, Wharton, Columbus and Sacred Heart of Hallettsville.
- ❖ Completed another successful “Learn To Swim” program in conjunction with Northside Elementary School.
- ❖ Purchased two new 8-foot Christmas wreaths with lighted bells for the front of the Civic Center for the 2015 holiday season.
- ❖ Continued working with the Boys & Girls Club to provide low-cost swim lessons for members, and marked and mowed fields for the club’s end-of-summer soccer program.
- ❖ Launched a Keep El Campo Beautiful program as a Provisional Affiliate of Keep Texas Beautiful with the help of the Community Services Board.
- ❖ Completed an accessibility study of the Aquatic Center, Civic Center, City Hall, Service Center, Water Treatment Plant, Animal Shelter, Alamo Park Pavilion and Restrooms, Rotary Park Pavilion, Restrooms and Concession Stand.
- ❖ Maintained open communication with the 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.
- ❖ Submitted an initial Scenic City Certification application.
- ❖ Successfully implemented online reservation system for Civic Center and Parks.
- ❖ Facilitated the formation of a Downtown Revitalization Association.
- ❖ Implemented City-Wide App.

## Goals for FY16

- ❖ Explore and seek out potential sponsors for a splash pad to be located at either the Aquatic Center or The Park at Legacy Fields.
- ❖ Host the 2nd Annual KIDFISH program and improve it by obtaining needed equipment such as rods and reels through grant assistance from the Texas Game Warden Association. \$\$
- ❖ Continue to seek out and apply for grants to help improve city parks.
- ❖ Continue to seek qualification as a Scenic City Certification Program.
- ❖ Move from Provisional Affiliate to Affiliate member of Keep Texas Beautiful and accomplish goals to be determined by the board. \$\$
- ❖ Continue the “Learn-to-Swim” program held in conjunction with Northside Elementary School.

\$\$ denotes funds are designated in budget towards goal

## Community Services Department Summary

### Expenditure by Division

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
Comm. Services Admin.	199,317	242,460	232,448	228,290	-5.84%
Parks and Recreation	343,765	299,530	243,818	310,160	3.55%
Civic Center	106,923	104,430	102,720	112,580	7.80%
Aquatic Center	288,878	329,980	311,451	307,800	-6.72%
<b>TOTAL</b>	<b>938,883</b>	<b>976,400</b>	<b>890,437</b>	<b>958,830</b>	<b>-1.80%</b>

### Expenditure by Classification

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
Personnel Services	412,647	475,900	409,451	488,370	2.62%
Supplies	59,888	53,100	50,851	64,100	20.72%
Repair and Maintenance	138,937	116,820	116,820	140,970	20.67%
Operational Expense	212,411	206,580	194,815	143,890	-30.35%
Other Services	115,000	124,000	118,500	121,500	-2.02%
<b>TOTAL</b>	<b>938,883</b>	<b>976,400</b>	<b>890,437</b>	<b>958,830</b>	<b>-1.80%</b>

### Personnel

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
Comm. Services Admin.	1	2	2	1	-50.00%
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%
<b>TOTAL</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>8</b>	<b>-11.11%</b>

## Community Services Administration

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
540-110 REGULAR EARNINGS	64,493	93,210	84,120	66,000
540-130 RETIREMENT	8,536	11,750	10,868	8,110
540-140 LONGEVITY	165	240	225	290
540-150 SOCIAL SECURITY	4,991	7,680	6,452	5,350
540-160 WORKER'S COMP	48	190	91	150
540-180 CONTRACT LABOR	0	0	0	15,000
540-190 CAR ALLOWANCE	3,600	3,600	3,600	3,600
<b>1 PERSONNEL SERVICES</b>	<b>81,832</b>	<b>116,670</b>	<b>105,357</b>	<b>98,500</b>
540-205 OFFICE SUPPLIES	287	250	326	250
540-215 FOOD	304	300	300	300
540-235 GAS & OIL	0	0	0	0
540-242 OFFICE FURNITURE	0	0	650	
540-240 MINOR EQUIPMENT PURCHASE	0	0	0	0
<b>2 SUPPLIES</b>	<b>591</b>	<b>550</b>	<b>1,276</b>	<b>550</b>
540-502 COMMUNICATIONS	614	980	980	980
540-506 TRAINING & TRAVEL	559	2,800	3375	3,800
540-524 ADVERTISING & LEGAL NOTICES	0	2,150	2150	2,150
540-526 DUES & SUBSCRIPTIONS	721	810	810	810
<b>5 OPERATIONAL EXP</b>	<b>1,894</b>	<b>6,740</b>	<b>7,315</b>	<b>7,740</b>
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
540-834 LITTLE LEAGUE LIGHTING	0	0	0	0
540-835 BEES	7,500	8,000	8,000	8,000
540-840 MUSEUM CONTRIBUTION	22,500	22,500	22,500	22,500
540-845 CRISIS CENTER	0	2,500	2,500	2,500
540-846 KEEP EL CAMPO BEAUTIFUL	0	0	0	3,000
540-850 HERITAGE CENTER	12,000	12,500	12,500	12,500
<b>8 MISCELLANEOUS</b>	<b>115,000</b>	<b>118,500</b>	<b>118,500</b>	<b>121,500</b>
<b>40 COMMUNITY SERVICES TOTAL</b>	<b>199,317</b>	<b>242,460</b>	<b>232,448</b>	<b>228,290</b>

Notes: includes funds for Keep El Campo Beautiful

## Parks and Recreation

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
541-110 REGULAR EARNINGS	139,378	141,140	113,792	140,710
541-120 OVERTIME	6,250	5,190	6,300	12,190
541-124 CERTIFICATION PAY	515	1,560	1,560	2,710
541-130 RETIREMENT	17,522	18,210	1,930	18,310
541-140 LONGEVITY	1,720	2,000	1,930	2,190
541-150 SOCIAL SECURITY	10,911	11,500	9,454	12,070
541-160 WORKER'S COMP	1,835	3,200	2,477	3,200
541-180 CONTRACT LABOR	0	0	0	25,240
<b>1 PERSONNEL SERVICES</b>	<b>178,131</b>	<b>182,800</b>	<b>137,443</b>	<b>216,620</b>
541-205 OFFICE SUPPLIES	0	50	75	50
541-220 UNIFORMS	3,580	2,100	1,900	2,100
541-235 GAS & OIL	10,909	11,640	11,000	11,640
541-240 MINOR EQUIPMENT	0	0	0	10,000
541-245 HOUSEKEEPING SUPPLIES	3,723	3,800	3,800	4,300
541-250 HERBICIDES	521	500	500	500
541-251 INSECT CONTROL	7,539	8,550	7,500	8,550
<b>2 SUPPLIES</b>	<b>26,273</b>	<b>26,640</b>	<b>24,775</b>	<b>37,140</b>
541-420 BUILDINGS & GROUNDS MAINT	17,672	25,000	25,000	30,000
541-481 VEHICLE & MACHINERY MAINT	7,339	6,000	6,000	6,000
<b>4 REPAIR &amp; MAINT</b>	<b>25,011</b>	<b>31,000</b>	<b>31,000</b>	<b>36,000</b>
541-506 TRAINING AND TRAVEL	1,836	2,000	1,700	2,000
541-514 ELECTRICITY	18,882	18,690	17,500	18,000
541-524 ADVERTISING & LEGAL NOTICES	343	100	100	100
541-526 DUES & SUBSCRIPTIONS	244	300	300	300
541-530 RECREATIONAL IMPROVEMENTS	93,047	32,500	31,000	0
<b>5 OPERATIONAL EXP</b>	<b>114,351</b>	<b>53,590</b>	<b>50,600</b>	<b>20,400</b>
541-616 MISCELLEANOUS SERVICES	0	5,500	0	0
<b>6 MISCELLEANOUS</b>	<b>0</b>	<b>5,500</b>	<b>0</b>	<b>0</b>
<b>41 PARKS &amp; RECREATION TOTAL</b>	<b>343,765</b>	<b>299,530</b>	<b>243,818</b>	<b>310,160</b>

Notes: Includes overtime funds to account for maintenance of parks, contract labor for Green Ribbon project and Legacy Park, \$5,000 for plant and wood fiber replacement at Legacy Park

## Civic Center

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
542-240 MINOR EQUIPMENT PURCHASE	567	250	250	250
542-245 HOUSEKEEPING SUPPLIES	0	0	0	0
542-251 INSECT CONTROL	540	600	600	600
2 SUPPLIES	1,107	850	850	850
542-420 BUILDINGS & GROUNDS MAINT	26,204	8,000	8,000	15,000
542-421 CONTRACT LABOR - MAINT	48,727	57,320	57,320	58,470
4 REPAIR & MAINT	74,931	65,320	65,320	73,470
542-502 COMMUNICATIONS	0	0	0	0
542-514 ELECTRICITY	30,131	36,710	35,000	36,710
542-520 NATURAL GAS	574	550	550	550
542-524 ADVERTISING & LEGAL NOTICES	180	1,000	1,000	1,000
5 OPERATIONAL EXP	30,885	38,260	36,550	38,260
542-690 PRINTING FORMS, REPORTS	0	0		0
6 OTHER SERVICES	0	0	0	0
<b>42 CIVIC CENTER TOTAL</b>	<b>106,923</b>	<b>104,430</b>	<b>102,720</b>	<b>112,580</b>

Note: \$7,000 is included in the Budget for the waxing of the Civic Center floors.



## Aquatic Center

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
545-110 REGULAR EARNINGS	41,171	41,670	42,197	41,660
545-115 PART-TIME EARNINGS	90,458	105,000	96,000	105,000
545-120 OVERTIME	0	2,500	0	0
545-130 RETIREMENT	4,906	5,380	5,067	4,860
545-140 LONGEVITY	70	140	130	190
545-150 SOCIAL SECURITY	10,718	11,430	16,558	11,230
545-160 WORKER'S COMP	1,460	2,810	1,500	2,810
545-180 CONTRACT LABOR	3,900	7,500	5,200	7,500
<b>1 PERSONNEL SERVICES</b>	<b>152,684</b>	<b>176,430</b>	<b>166,651</b>	<b>173,250</b>
545-205 OFFICE SUPPLIES	1,722	1,500	1,500	1,500
545-210 CONCESSIONS	7,186	7,000	7,000	7,000
545-220 UNIFORMS	1,111	2,000	2,000	2,000
545-235 GAS AND OIL	208	250	200	250
545-240 MINOR EQUIPMENT	9,954	6,050	5,000	6,050
545-245 HOUSEKEEPING SUPPLIES	1,869	2,200	2,200	2,200
545-250 CHEMICALS	9,507	5,500	5,500	6,000
545-251 INSECT CONTROL	360	560	550	560
<b>2 SUPPLIES</b>	<b>31,917</b>	<b>25,060</b>	<b>23,950</b>	<b>25,560</b>
545-420 BUILDINGS & GROUND MAINT	38,995	20,500	20,500	31,500
<b>4 REPAIR &amp; MAINT</b>	<b>38,995</b>	<b>20,500</b>	<b>20,500</b>	<b>31,500</b>
545-502 COMMUNICATIONS	4,531	3,890	5,000	3,890
545-506 TRAINING & TRAVEL	2,280	2,500	2,250	2,500
545-514 ELECTRICITY	32,015	35,000	30,000	35,000
545-520 NATURAL GAS	24,972	28,000	25,000	28,000
545-524 ADVERTISING	1,283	2,500	2,000	2,500
545-526 DUES & SUBSCRIPTIONS	200	600	600	600
545-530 RECREATIONAL IMPROVEMENTS	0	35,500	35,500	5,000
545-550 MISC. OPERATIONAL	0	0	0	0
<b>5 OPERATIONAL EXP</b>	<b>65,281</b>	<b>107,990</b>	<b>100,350</b>	<b>77,490</b>
<b>45 AQUATIC CENTER TOTAL</b>	<b>288,878</b>	<b>329,980</b>	<b>311,451</b>	<b>307,800</b>

Note: includes \$14,000 for replastering of leisure pool

## Water and Sewer

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### 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 FY15, including:

- ❖ Identify 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.
- ❖ Prepared a 10 year sanitary sewer replacement program.
- ❖ Completed condition assessment of each water plant for capital improvement planning purposes.
- ❖ Replaced approximately 2,000 R-900I automatic water meter reading devices.
- ❖ Continued training for team members.
- ❖ Implemented mobile capabilities to view utility maps for improved field location of assets.

### FY16 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

## Water and Sewer Departmental Summary

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
Multi - Departmental		215,590	196,942	215,550	-0.02%
Water and Sewer Admin.	139,607	136,020	136,911	188,630	38.68%
Water Production & Distrib.	913,159	0	0	0	0.00%
Water Production & WW Coll	0	1,039,880	969,155	949,330	-8.71%
Wastewater Collection	329,872	0	0	0	0.00%
Wastewater Treatment	444,469	481,130	422,736	407,420	-15.32%
Non - Departmental	1,019,853	1,812,680	1,794,410	2,023,660	11.64%
<b>TOTAL</b>	<b>2,846,960</b>	<b>3,685,300</b>	<b>3,520,154</b>	<b>3,784,590</b>	<b>2.69%</b>

### Expenditure by Classification

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
Personnel Services	657,909	721,220	671,016	752,380	4.32%
Supplies	69,358	73,100	67,066	72,600	-0.68%
Repair and Maintenance	337,171	286,050	294,570	204,050	-28.67%
Operational Expense	363,496	530,120	429,111	495,080	-6.61%
Other Services	654,096	262,130	263,981	236,820	-9.66%
Transfers	1,857,267	1,812,680	1,794,410	2,023,660	0.00%
Capital	232,914	0	0	0	0.00%
<b>TOTAL</b>	<b>4,172,211</b>	<b>3,685,300</b>	<b>3,520,154</b>	<b>3,784,590</b>	<b>2.69%</b>

### Personnel

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
Multi - Departmental	0	0	0	0	0.00%
Water and Sewer Admin.	2	2	2	3	50.00%
Water Production & Distrib.	5	5	5	0	0.00%
Water Production & WW Coll	0	0	0	10	0.00%
Wastewater Collection	5	5	5	0	0.00%
Wastewater Treatment	2	2	2	2	0.00%
Non - Departmental	0	0	0	0	0.00%
<b>TOTAL</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>7.14%</b>

## Utility Fund Multi-Departmental

		<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
505-539	INS - VEHICLE/EQUIPMENT	800	800	800	800
505-549	INS - PROPERTY LIAB	13,200	13,000	13,000	13,000
505-550	INS - FLEET	7,200	7,200	7,200	7,200
505-552	INS - GENERAL LIAB	11,789	7,920	7,920	7,920
505-554	INS - PUBLIC OFFICIALS INS	4,500	4,500	4,500	4,500
505-580	PROPERTY TAXES	216	0	0	0
505-558	HEALTH INSURANCE	0	100,040	84,651	100,000
505-587	POSTAGE	6,538	3,410	2,500	3,410
505-590	PIPELINE LEASE PAYMENTS	1,391	1,400	1,500	1,400
505-591	LIFT STATION LAND LEASE	500	500	500	500
<b>5 OPERATIONAL EXP</b>		<b>46,133</b>	<b>138,770</b>	<b>122,571</b>	<b>138,730</b>
505-604	AUDIT	21,670	12,220	8,200	12,220
505-613	CITY ATTORNEY	15,375	21,000	21,000	21,000
505-617	PROFESSIONAL SERVICES	33,411	20,600	20,600	20,600
<b>6 OTHER SERVICES</b>		<b>70,456</b>	<b>53,820</b>	<b>49,800</b>	<b>53,820</b>
505-717	DEPRECIATION EXPENSE	837,414	0	0	0
505-720	AMORTIZATION EXP	0	0	0	0
<b>7 TRANSFERS</b>		<b>837,414</b>	<b>0</b>	<b>0</b>	<b>0</b>
505-805	SERVICE AWARDS	626	500	571	500
505-812	INNOVATIVE INCENTIVES	0	0	0	0
505-850	BAD DEBT EXPENSE	19,988	15,000	22,000	15,000
505-855	INTEREST EXPENSE	345,634	0	0	0
505-860	RES. DEV. INCENTIVES	5,000	7,500	2,000	7,500
505-861	ANNEXATION CONNECTIONS	0	0	0	0
<b>8 MISCELLANEOUS</b>		<b>371,248</b>	<b>23,000</b>	<b>24,571</b>	<b>23,000</b>
<b>05 MULTI-DEPARTMENTAL TOTAL</b>		<b>1,325,251</b>	<b>215,590</b>	<b>196,942</b>	<b>215,550</b>

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

## Utility Fund Non-Departmental

		<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
508-703	FRANCHISE TAX X-FER	132,290	132,290	132,290	132,290
508-704	OPERATION SUPPORT X-FER	268,400	268,400	268,400	268,400
508-710	05 DEBT X-FER	-14	163,400	163,400	163,400
508-711	08 DEBT X-FER	0	248,250	248,250	275,600
508-712	12 DEBT X-FER	9,730	178,900	178,900	175,630
508-713	13 DEBT X-FER	0	157,960	157,960	155,560
508-714	14 DEBT X-FER	0	0	0	18,910
508-715	10 DEBT X-FER	163,450	173,610	173,610	105,210
508-716	13 A DEBT X-FER	17,487	41,130	41,130	41,590
508-717	14 DEBT X-FER (TAX NOTES)	0	78,890	78,890	76,650
508-718	CAPITAL LEASE TRANSFER	0	85,450	85,450	85,450
508-719	14 A DEBT X-FER	0	57,390	39,120	38,340
508-720	15 DEBT X-FER	0	0	0	15,800
508-721	15 A DEBT X-FER	0	0	0	18,820
508-740	IT X-FER	52,010	52,010	52,010	52,010
508-745	CIP TRANSFER	270,000	175,000	175,000	400,000
508-750	EMPLOYEE INS X-FER	106,500	0	0	0
508-760	FLEET TRANSFER	0	0	0	0
<b>7 TRANSFERS</b>		<b>1,019,853</b>	<b>1,812,680</b>	<b>1,794,410</b>	<b>2,023,660</b>
<b>08 NON-DEPARTMENTAL TOTAL</b>		<b>1,019,853</b>	<b>1,812,680</b>	<b>1,794,410</b>	<b>2,023,660</b>

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

## Water and Sewer Administration

		<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
510-110	REGULAR EARNINGS	77,579	85,410	82,500	118,270
510-111	SAFETY TRAINING COORDINATOR	3,462	0	0	0
510-114	CERTIFICATION PAY	0	0	0	2,400
510-120	OVERTIME	3,419	0	0	0
510-130	RETIREMENT	10,193	10,550	10,023	14,150
510-140	LONGEVITY	2,615	1,420	1,235	2,210
510-150	SOCIAL SECURITY	6,223	6,660	7,172	9,730
510-160	WORKER'S COMP	699	1,370	680	1,570
<b>1 PERSONNEL SERVICES</b>		<b>104,189</b>	<b>105,410</b>	<b>101,611</b>	<b>148,330</b>
510-205	OFFICE SUPPLIES	511	1,250	250	1,250
510-240	MINOR EQUIPMENT	0	500	50	500
<b>2 SUPPLIES</b>		<b>511</b>	<b>1,750</b>	<b>300</b>	<b>1,750</b>
510-485	EQUIPMENT MAINT	0	0	0	0
<b>4 REPAIR &amp; MAINT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
510-506	TRAINING & TRAVEL	1,250	1,550	0	1,550
<b>5 OPERATIONAL EXP</b>		<b>1,250</b>	<b>1,550</b>	<b>0</b>	<b>1,550</b>
510-616	BILLING SERVICES	33,657	27,310	35,000	37,000
<b>6 OTHER SERVICES</b>		<b>33,657</b>	<b>27,310</b>	<b>35,000</b>	<b>37,000</b>
<b>10 W &amp; S ADMIN TOTAL</b>		<b>139,607</b>	<b>136,020</b>	<b>136,911</b>	<b>188,630</b>

## Water Production and Distribution

		<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
573-110	REGULAR EARNINGS	170,437	0	0	0
573-124	CERTIFICATION PAY	5,494	0	0	0
573-120	OVERTIME	24,605	0	0	0
573-130	RETIREMENT	24,363	0	0	0
573-140	LONGEVITY	4,038	0	0	0
573-150	SOCIAL SECURITY	15,000	0	0	0
573-160	WORKER'S COMP	2,606	0	0	0
<b>1</b>	<b>PERSONNEL SERVICES</b>	<b>246,542</b>	<b>0</b>	<b>0</b>	<b>0</b>
573-205	OFFICE SUPPLIES	73	0	0	0
573-215	FOOD	925	0	0	0
573-220	UNIFORMS	2,713	0	0	0
573-235	GAS & OIL	27,452	0	0	0
573-240	MINOR EQUIPMENT	1,839	0	0	0
573-245	FIELD SUPPLIES	481	0	0	0
<b>2</b>	<b>SUPPLIES</b>	<b>33,481</b>	<b>0</b>	<b>0</b>	<b>0</b>
573-410	METERS	89,442	0	0	0
573-420	BUILDINGS & GROUNDS MAINT	4,178	0	0	0
573-470	WATER STORAGE FACILITIES	23,177	0	0	0
573-471	WATER MAINS & ACCESSORIES	61,914	0	0	0
573-472	WATER WELLS & PUMPS	36,011	0	0	0
573-481	VEHICLE & MACHINERY MAINT	21,317	0	0	0
<b>4</b>	<b>REPAIR &amp; MAINT</b>	<b>236,040</b>	<b>0</b>	<b>0</b>	<b>0</b>
573-502	COMMUNICATIONS	6,605	0	0	0
573-506	TRAINING & TRAVEL	2,859	0	0	0
573-514	ELECTRICITY	128,247	0	0	0
573-520	NATURAL GAS	274	0	0	0
573-524	ADVERTISING AND LEGAL NOTICE	2,164	0	0	0
573-526	DUES & SUBSCRIPTIONS	500	0	0	0
<b>5</b>	<b>OPERATIONAL EXP</b>	<b>140,650</b>	<b>0</b>	<b>0</b>	<b>0</b>
573-646	ENG/SURVEYING SERVICES	7,445	0	0	0
573-680	WQ ASSESSMENT FEES TO STATE	9,507	0	0	0
573-685	LAB FEES	6,581	0	0	0
<b>6</b>	<b>OTHER SERVICES</b>	<b>23,533</b>	<b>0</b>	<b>0</b>	<b>0</b>
573-920	MAJOR EQUIPMENT PURCHASE	0	0	0	0
573-925	MAIN REPLACEMENT	232,914	0	0	0
573-940	VEHICLES	0	0	0	0
<b>9</b>	<b>CAPITAL OUTLAY</b>	<b>232,914</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>73</b>	<b>WATER PROD &amp; DIST</b>	<b>913,159</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## Water Production and Wastewater Collection

		<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
575-110	REGULAR EARNINGS	0	344,690	318,400	338,980
575-124	CERTIFICATION PAY	0	50,200	10,500	11,320
575-120	OVERTIME	0	16,120	42,000	49,100
575-130	RETIREMENT	0	51,050	48,100	47,220
575-140	LONGEVITY	0	9,170	6,945	7,300
575-150	SOCIAL SECURITY	0	33,470	27,505	32,730
575-160	WORKER'S COMP	0	6,530	5,700	6,530
<b>1 PERSONNEL SERVICES</b>		<b>0</b>	<b>511,230</b>	<b>459,150</b>	<b>493,180</b>
575-215	FOOD	0	1,300	1,300	1,300
575-220	UNIFORMS	0	5,000	3,600	4,500
575-235	GAS & OIL	0	30,000	27,000	30,000
575-240	MINOR EQUIPMENT	0	6,000	4,900	6,000
575-245	FIELD SUPPLIES	0	0	1,100	0
<b>2 SUPPLIES</b>		<b>0</b>	<b>42,300</b>	<b>37,900</b>	<b>41,800</b>
575-410	METERS	0	10,000	9,960	10,000
575-420	BUILDINGS & GROUNDS MAINT	0	5,250	5,170	5,250
575-470	WATER STORAGE FACILITIES	0	45,000	44,200	15,000
575-471	WATER MAINS & ACCESSORIES	0	60,000	59,200	60,000
575-472	WATER WELLS & PUMPS	0	24,000	24,000	24,000
575-477	SEWER MANHOLE REHAB	0	60,000	60,000	0
575-478	SEWER MAINS	0	15,000	14,400	15,000
575-479	SEWER PUMPS	0	4,500	4,605	4,500
575-481	VEHICLE & MACHINERY MAINT	0	17,000	28,000	25,000
<b>4 REPAIR &amp; MAINT</b>		<b>0</b>	<b>240,750</b>	<b>249,535</b>	<b>158,750</b>
575-502	COMMUNICATIONS	0	7,600	12,500	12,600
575-506	TRAINING & TRAVEL	0	7,000	4,700	5,000
575-514	ELECTRICITY	0	153,000	138,000	145,000
575-520	NATURAL GAS	0	500	360	500
575-524	ADVERTISING AND LEGAL NOTICE	0	4,500	1,600	4,500
575-526	DUES & SUBSCRIPTIONS	0	1,000	1,000	1,000
<b>5 OPERATIONAL EXP</b>		<b>0</b>	<b>173,600</b>	<b>158,160</b>	<b>168,600</b>
575-663	STATE GRANT MATCH	0	35,000	35,000	50,000
575-646	ENG/SURVEYING SERVICES	0	15,000	15,000	15,000
575-680	WQ ASSESSMENT FEES TO STATE	0	12,000	9,510	12,000
575-685	LAB FEES	0	10,000	4,900	10,000
<b>6 OTHER SERVICES</b>		<b>0</b>	<b>72,000</b>	<b>64,410</b>	<b>87,000</b>
<b>75 WATER PROD &amp; WASTEWATER COLL</b>		<b>0</b>	<b>1,039,880</b>	<b>969,155</b>	<b>949,330</b>

Note: New Division for FY15, includes the consolidation of 573 and 581



## Wastewater Collection

		FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget
581-110	REGULAR EARNINGS	135,181	0	0	0
581-114	CERTIFICATION PAY	4,252	0	0	0
581-120	OVERTIME	19,835	0	0	0
581-130	RETIREMENT	20,278	0	0	0
581-140	LONGEVITY	4,038	0	0	0
581-150	SOCIAL SECURITY	11,388	0	0	0
581-160	WORKER'S COMP	1,650	0	0	0
<b>1 PERSONNEL SERVICES</b>		<b>196,622</b>	<b>0</b>	<b>0</b>	<b>0</b>
581-205	OFFICE SUPPLIES	60	0	0	0
581-215	FOOD	16	0	0	0
581-220	UNIFORMS	2,488	0	0	0
581-235	GAS & OIL	5,248	0	0	0
581-240	MINOR EQUIPMENT	270	0	0	0
581-245	FIELD SUPPLIES	204	0	0	0
<b>2 SUPPLIES</b>		<b>8,285</b>	<b>0</b>	<b>0</b>	<b>0</b>
581-478	SEWER MAINS	27,183	0	0	0
581-479	SEWER PUMPS	4,951	0	0	0
581-481	VEHICLE & MACHINERY MAINT	10,761	0	0	0
<b>4 REPAIR &amp; MAINT</b>		<b>42,895</b>	<b>0</b>	<b>0</b>	<b>0</b>
581-502	COMMUNICATIONS	1,143	0	0	0
581-506	TRAINING & TRAVEL	2,764	0	0	0
581-514	ELECTRICITY	11,592	0	0	0
581-526	DUES & SUBSCRIPTIONS	60	0	0	0
<b>5 OPERATIONAL EXP</b>		<b>15,559</b>	<b>0</b>	<b>0</b>	<b>0</b>
581-643	STATE GRANT MATCH	0	0	0	0
581-646	ENG/SURVEYING SERVICES	4,550	0	0	0
581-647	I&I STUDY	49,204	0	0	0
<b>6 OTHER SERVICES</b>		<b>53,754</b>	<b>0</b>	<b>0</b>	<b>0</b>
581-920	MAJOR EQUIPMENT PURCHASE	0	0	0	0
581-925	MAIN REPLACEMENT	12,757	0	0	0
581-940	VEHICLES	0	0	0	0
<b>9 CAPITAL OUTLAY</b>		<b>12,757</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>81 WASTE WATER COLLECTION TOTAL</b>		<b>329,872</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## Wastewater Treatment Plant

		<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
590-110	REGULAR EARNINGS	68,337	69,080	67,500	68,910
590-114	CERTIFICATION PAY	7,800	7,800	7,715	7,800
590-120	OVERTIME	14,193	6,800	12,500	12,500
590-130	RETIREMENT	11,093	10,380	11,900	10,580
590-140	LONGEVITY	1,655	1,790	3,045	1,900
590-150	SOCIAL SECURITY	6,638	7,330	6,500	7,780
590-160	WORKER'S COMP	839	1,400	1,095	1,400
<b>1 PERSONNEL SERVICES</b>		<b>110,556</b>	<b>104,580</b>	<b>110,255</b>	<b>110,870</b>
590-205	OFFICE SUPPLIES	224	450	450	450
590-215	FOOD	0	100	100	100
590-235	GAS & OIL	-24	0	616	0
590-240	MINOR EQUIPMENT	0	500	0	500
590-245	FIELD SUPPLIES	0	0	0	0
590-252	OPERATING SUPPLIES	26,881	28,000	27,700	28,000
<b>2 SUPPLIES</b>		<b>27,081</b>	<b>29,050</b>	<b>28,866</b>	<b>29,050</b>
590-420	BUILDINGS & GROUNDS MAINT	4,682	5,000	4,850	5,000
590-477	WASTEWATER TREATMENT FACILITY	53,172	40,000	39,600	40,000
590-481	VEHICLE & MACHINERY MAINT	384	300	585	300
590-485	EQUIPMENT MAINT	0	0	0	0
<b>4 REPAIR &amp; MAINT</b>		<b>58,238</b>	<b>45,300</b>	<b>45,035</b>	<b>45,300</b>
590-502	COMMUNICATIONS	259	350	280	350
590-506	TRAINING & TRAVEL	799	750	500	750
590-514	ELECTRICITY	129,229	165,000	107,000	135,000
590-526	DUES & SUBSCRIPTIONS	330	100	100	100
590-576	SLUDGE REMOVAL	29,287	50,000	40,500	50,000
<b>5 OPERATIONAL EXP</b>		<b>159,904</b>	<b>216,200</b>	<b>148,380</b>	<b>186,200</b>
590-647	I&I STUDY	50,000	50,000	50,000	0
590-680	WQ ASSESSMENT FEES TO STATE	21,952	20,000	19,950	20,000
590-682	LAB TESTING FEES	16,739	16,000	20,250	16,000
<b>6 OTHER SERVICES</b>		<b>88,691</b>	<b>86,000</b>	<b>90,200</b>	<b>36,000</b>
<b>WASTE WATER TREATMENT</b>		<b>444,469</b>	<b>481,130</b>	<b>422,736</b>	<b>407,420</b>

## EMS

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### 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 FY14-15, 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 and the opportunity to participate in a Cadaver Lab exclusively for El Campo EMS medics at Memorial Hermann in the Texas Medical Center. 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 2014-2015
- ❖ Successfully collaborated with the entire public safety team, city administration and voters to gain approval for the \$10.5 Million bond for a new public safety facility.
- ❖ Obtained over \$55,000 in grant revenue for EMS operations.
- ❖ Retained billing agency, collection totals and clearance percentages have increased a significant amount.

### FY16 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, new ventilators and IV pumps 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

## EMS Departmental Summary

### Expenditure by Division

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
EMS	1,337,429	1,543,580	1,504,255	1,517,150	-1.71%
Non-Departmental	88,426	70,850	70,850	75,430	6.46%
<b>TOTAL</b>	<b>1,425,855</b>	<b>1,614,430</b>	<b>1,575,105</b>	<b>1,592,580</b>	<b>-1.35%</b>

### Expenditure by Classification

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
Personnel Services	1,049,713	1,039,180	1,063,545	1,097,960	5.66%
Supplies	125,575	112,670	108,750	116,220	3.15%
Repair and Maintenance	27,586	35,190	24,118	42,990	22.17%
Operational Expense	29,036	115,520	67,468	91,980	-20.38%
Other Services	28,702	9,000	10,374	17,000	88.89%
Transfers	88,426	70,850	70,850	75,430	6.46%
Capital Outlay	76,817	232,020	230,000	151,000	-34.92%
<b>TOTAL</b>	<b>1,425,855</b>	<b>1,614,430</b>	<b>1,575,105</b>	<b>1,592,580</b>	<b>-1.35%</b>

### Personnel

	FY14 Actual	FY15 Amended Budget	FY15 Year End Estimate	FY16 Adopted Budget	% Change in budget from FY15 to FY16
EMS	11	11	12	14	27.27%
<b>TOTAL</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>14</b>	<b>27.27%</b>

## EMS FUND

### Emergency Medical Services

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
521-110 REGULAR EARNINGS	534,188	502,110	515,000	564,370
521-113 HOLIDAY PAY	20,664	26,000	22,913	26,000
521-124 TRAINING PAY	13,112	0	0	0
521-115 PART-TIME EARNINGS	129,920	185,500	177,235	134,850
521-120 OVERTIME	164,740	125,930	136,124	139,000
521-124 CERTIFICATION PAY	18,370	28,500	30,586	38,150
521-130 RETIREMENT	85,216	83,930	85,296	95,210
521-140 LONGEVITY	8,250	8,000	7,955	9,170
521-150 SOCIAL SECURITY	65,556	67,210	74,596	77,710
521-160 WORKER'S COMP	9,698	12,000	13,840	13,500
<b>1 PERSONNEL SERVICES</b>	<b>1,049,713</b>	<b>1,039,180</b>	<b>1,063,545</b>	<b>1,097,960</b>
521-205 OFFICE SUPPLIES	644	1,000	650	1,000
521-215 FOOD	961	800	600	1,000
521-220 UNIFORMS	4,802	6,000	6,000	6,500
521-235 GAS & OIL	42,242	45,770	40,000	45,770
521-240 MINOR EQUIPMENT	35,084	15,000	15,000	15,000
521-245 HOUSEKEEPING SUPPLIES	1,610	1,950	1,500	1,950
521-253 AMBULANCE MEDICAL SUPPLIES	40,233	42,150	45,000	45,000
<b>2 SUPPLIES</b>	<b>125,575</b>	<b>112,670</b>	<b>108,750</b>	<b>116,220</b>
521-419 JANITORIAL SERVICE	4,212	4,610	4,578	4,700
521-420 BUILDINGS & GROUNDS MAINT	6,249	4,000	1,000	2,290
521-481 VEHICLE & MACHINERY MAINT	10,922	9,290	1,250	11,000
521-485 EQUIPMENT MAINT	6,204	17,290	17,290	25,000
<b>4 REPAIR &amp; MAINT</b>	<b>27,586</b>	<b>35,190</b>	<b>24,118</b>	<b>42,990</b>
521-502 COMMUNICATIONS	8,599	8,300	9,000	8,300
521-506 TRAINING & TRAVEL	6,125	9,100	9,100	12,600
521-514 ELECTRICITY	8,612	14,910	9,192	14,910
521-520 NATURAL GAS	227	360	200	360
521-524 ADVERTISING & LEGAL NOTICES	0	1,500	0	0
521-526 DUES & SUBSCRIPTIONS	1,095	1,940	2,250	1,500
521-539 INS - VEHICLE/EQUIPMENT	1,940	2,370	2,370	1,940
521-550 INS - FLEET	2,370	0	1,383	2,370
521-555 CONTINGENCY	68	0	0	0
521-558 HEALTH INSURANCE	0	77,040	33,973	50,000
<b>5 OPERATIONAL EXP</b>	<b>29,036</b>	<b>115,520</b>	<b>67,468</b>	<b>91,980</b>

## Emergency Medical Services

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
521-610 COLLECTION AGENCY FEE	14,392	0	340	0
521-613 MEDICAL DIRECTOR	9,000	9,000	9,000	9,000
521-616 MISCELLANEOUS SERVICES	1,645	0	1,034	8,000
6 OTHER SERVICES	25,037	9,000	10,374	17,000
521-740 IT TRANSFER	4,275	0	0	
505-750 EMPLOYEE INS X-FER	-611	0	0	
7 TRANSFERS	3,664	0	0	0
521-920 DEPRECIATION AND BAD DEBT	76,817	70,000	70,000	70,000
521-935 MAJOR EQUIPMENT	0	162,020	160,000	81,000
9 CAPITAL OUTLAY	76,817	232,020	230,000	151,000
<b>21-EMERGENCY MEDICAL SERV TOTAL</b>	<b>1,337,429</b>	<b>1,543,580</b>	<b>1,504,255</b>	<b>1,517,150</b>

Note: Includes 2 additional Paramedic positions and associated benefits, funds for maintenance of new equipment (including LUCAS device), funds for additional training. Capital proposed in this budget includes a 2015 Tahoe, an additional LUCAS device, 2 vents, 2 iv pumps and a stair-chair.

## Emergency Medical Services Non- Departmental

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		<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
508-704	OPERATION SUPPORT X-FER	0	68,000	68,000	68,000
508-740	IT X-FER	0	2,850	2,850	7,430
508-745	CIP X-FER	0	0	0	0
508-750	EMPLOYEE INS X-FER	88,426	0	0	0
7 TRANSFERS		88,426	70,850	70,850	75,430
<b>08 NON-DEPARTMENTAL TOTAL</b>		<b>88,426</b>	<b>70,850</b>	<b>70,850</b>	<b>75,430</b>

### Description

The Information Technology Division is responsible for maintaining the City's computer hardware and software. This Division provides technical guidance and planning for future systems direction and support. The Information Technology Division supports all City Departments in how information is gathered, created, and distributed.

### Achievements

The City of El Campo had a number of achievements in FY14-15, including:

- ❖ Engaged Departments and technology.
- ❖ Further promoted on-line bookings for the Civic Center.
- ❖ Utilized Blackboard Connect to reach citizens in minutes through voice, text and email messages.
- ❖ Provided instant access to documents and images through Laser Fiche.

### FY16 Objectives

- ❖ Develop a Technology Plan, including accessing needs and priorities.
- ❖ Prepare for technological needs in new Public Safety facility.
- ❖ Engage Departments and technology.
- ❖ Provide information management and technology guidance, as well as improve internal governance of IT operation and policy creation.
- ❖ Employ technology solutions to achieve efficiencies in our business operations.
- ❖ Leverage technology to enhance public safety and services that promote a safe and healthy community.
- ❖ Pursue e-Government technology solutions to improve communication with our citizens, visitors, and businesses.



## Information Technology

	<b>FY14 Actual</b>	<b>FY15 Amended Budget</b>	<b>FY15 Year End Estimate</b>	<b>FY16 Adopted Budget</b>
517-240 MINOR EQUIPMENT	16,474	1,000	3,613	9,250
2 SUPPLIES	16,474	1,000	3,613	9,250
517-480 COMPUTER CONSULTING & MAINT.	29,403	50,000	82,500	100,000
4 REPAIR & MAINT	29,403	50,000	82,500	100,000
517-618 SOFTWARE SUPPORT	80,803	90,000	97,853	114,690
6 OTHER SERVICES	80,803	90,000	97,853	114,690
517-950 SERVERS	1,061	60,000	0	0
9 CAPITAL OUTLAY	1,061	60,000	0	0
<b>17-INFORMATION TECHNOLOGY TOTAL</b>	<b>127,741</b>	<b>201,000</b>	<b>183,966</b>	<b>223,940</b>



Department	Project	Amount
Public Works	Street Resurfacing	\$ 400,000.00
Utilities	Sanitary Sewer Replacement Fund	\$ 400,000.00
Police	10 Watch Guard Body Camera	\$ 9,420.00
Utilities	Water tank maint.	\$ 45,000.00
Public Works	Tractor/Shredder	\$ 65,000.00
Community Services	Friendship park playground	\$ 105,000.00
Community Services	Parking lot @ Civic Center	\$ 60,000.00
Community Services	Video upgrade @ Civic Center	\$ 16,500.00
Community Services	Friendship trail	\$ 125,000.00
Utilities	WWTP Dumpster	\$ 25,000.00
Utilities	Vacuum Truck	\$ 250,000.00
<b>Total</b>		<b>\$ 691,500.00</b>

Items above the line are proposed for funding in the FY16 Proposed Budget. Only \$147,490 is included in the General Fund transfer for Street Resurfacing, the remainder of the funds will come from FY15 surplus.

## Capital Improvement Program

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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.

### Water and Sewer Projects

#### *Rehabilitation 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.
- ❖ 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.

### 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.

# WEST LOOP PARK

## DEPARTMENT:

Community Services  
Public Work

## PROJECT LEAD:

Clay Harris, Director of Public Works  
Chris Barbee, Director of Community Services

## PROJECT START DATE:

May 2013

## TARGET COMPLETION DATE:

May 2015

## DESCRIPTION:

The 157 acre Park is situated on the northwest corner of the West Loop. The Park is planned to be an active park per the City's Strategic Plan, with amenities including restrooms, picnic areas, basketball, children's play area, and trails.

## FUNDING SOURCES:

General Fund balance \$1,000,000  
2013 COs, Series A \$1,700,000  
Grants: \$25,000 (LCRA), \$2,500 (Wal-Mart) and  
\$500 El Campo Garden Club

## PROJECT BUDGET:

\$2,728,000

## FUNDING ALLOCATED TO DATE:

\$2,775,268

## STATUS TO DATE:

Legacy Park held its ribbon cutting on April 20, 2015. Phases II and III will be further evaluated, contingent upon funding.



# FAIRWAYS ANNEXATION

## DEPARTMENT:

Public Works  
Utilities

## PROJECT LEAD:

Clay Harris, Director of Public Works

## PROJECT START DATE:

April 2013

## TARGET COMPLETION DATE:

January 2014

## DESCRIPTION:

The Fairways is a neighborhood bordering Highway 71 and Sandy Corner Road. Homes in this neighborhood average a value of \$350,000.

Annexation included water and sewer services, the paving of a street and drainage work.

## FUNDING SOURCES:

2013 Certificates of Obligation, Series A

## PROJECT BUDGET:

\$611,000

## FUNDING ALLOCATED TO DATE:

\$646,670

## STATUS TO DATE:

Project is complete.



# WILLIE BELL PARK PAVILION

## DEPARTMENT:

Community Services

## PROJECT LEAD:

Chris Barbee, Director of Community Services

## PROJECT START DATE:

October 2013

## TARGET COMPLETION DATE:

December 2014

## DESCRIPTION:

The Willie Bell Park project consists of a new pavilion covering the basketball court. Lighting and electrical outlets will also be installed.

The Park is centrally located along Fifth Street. The 9-acre park is owned by the City and is serving as the primary park for the southwest quadrant of town.

## FUNDING SOURCES:

2013 Certificates of Obligation, Series A

## PROJECT BUDGET:

\$130,000

## FUNDING ALLOCATED TO DATE:

\$107,367

## STATUS TO DATE:

The project is complete. The pavilion was installed in October 2014. Lighting and electrical work was complete in June 2015.



# WEST NORRIS PHASE I

**DEPARTMENT:**

Public Works

**PROJECT LEAD:**

Clay Harris, Director of Public Works

**PROJECT START DATE:**

May 2014

**TARGET COMPLETION DATE:**

January 2015

**DESCRIPTION:**

West Norris Phase I upgrades the two-lane hot mix roadway to a three-lane concrete thoroughfare with a continuous turn lane, sidewalks and a curb and gutter system from Avenue F to Meadow Lane. Water and sewer line improvements were made in conjunction along with drainage upgrades.

**FUNDING SOURCES:**

2014 Certificates of Obligation

**PROJECT BUDGET:**

\$2,850,000

**FUNDING ALLOCATED TO DATE:**

\$2,516,244

**STATUS TO DATE:**

West Norris Phase I was completed in the winter of 2015.





# WEST NORRIS PHASE II

**DEPARTMENT:**

Public Works

**PROJECT BUDGET:**

\$2,755,000

**PROJECT LEAD:**

Clay Harris, Director of Public Works

**FUNDING ALLOCATED TO DATE:**

\$76,114

**PROJECT START DATE:**

Fall 2015

**STATUS TO DATE:**

West Norris Phase II engineering is complete, construction is scheduled to begin late summer/early fall 2015.

**TARGET COMPLETION DATE:**

2016

**DESCRIPTION:**

West Norris Phase II upgrades the two-lane hot mix roadway to a three-lane concrete thoroughfare with a continuous turn lane, sidewalks and a curb and gutter system from Meadow Lane to the West Loop. Water and sewer line improvements were made in conjunction along with drainage upgrades.

**FUNDING SOURCES:**

2015 Certificates of Obligation, Series A

# SIEMENS PROJECT

## DEPARTMENT:

Public Works  
Utilities

## PROJECT LEAD:

Clay Harris, Director of Public Works  
Jerry Lewis, Director of Water and Sewer

## PROJECT START DATE:

May 2012

## TARGET COMPLETION DATE:

Summer 2014

## DESCRIPTION:

The Siemens project included a series of energy-efficient infrastructure improvements. These included:

- Blower replacement and aeration improvements at the Wastewater Treatment Plant
- Headworks rehabilitation
- Non-potable water system
- SCADA system
- Lighting retrofits and relamps
- Electrical deficiency repairs
- HVAC replacements

## FUNDING SOURCES:

2013 Certificates of Obligation

## PROJECT BUDGET:

\$2,725,216

## FUNDING ALLOCATED TO DATE:

\$2,724,537

## STATUS TO DATE:

Project was completed in April 2014.



# DIVIDE STREET PROJECT

## DEPARTMENT:

Public Works  
Utilities

## PROJECT LEAD:

Clay Harris, Director of Public Works

## PROJECT START DATE:

June 2015

## TARGET COMPLETION DATE:

August 2015

## DESCRIPTION:

Divide Street is a well-traveled heavy duty truck thoroughfare connecting US-59 to FM 653 (Wharton St) and provides the only access to the Meisel Industrial Park. The segment being reconstructed is Frank Stubbs to East St (0.4mile). The proposed improvements including widening this segment of Divide St to 22'-24' and providing a consistent width and safer travel lanes as well as strengthen the roadway base to support the truck traffic accessing the Industrial Park via Wharton St or US-59.

## FUNDING SOURCES:

Texas Capital Fund Grant, City Development Corporation

## PROJECT BUDGET:

\$375,000

## FUNDING ALLOCATED TO DATE:

\$2,500

## STATUS TO DATE:

Project began construction in June 2015 and scheduled completion is August 2015.



# PUBLIC SAFETY BUILDING PROJECT

## DEPARTMENT:

Police  
EMS  
Fire  
Public Works

EMS, Fire and Emergency Management.  
Funding also includes the demolition of the existing Police Station, Fire and EMS Station.

## PROJECT LEAD:

Clay Harris, Director of Public Works  
Terry Stanphill, Director of Public Safety

## FUNDING SOURCES:

2015 General Obligation Bonds

## PROJECT START DATE:

August 2015

## PROJECT BUDGET:

\$10,500,000

## TARGET COMPLETION DATE:

December 2016

## FUNDING ALLOCATED TO DATE:

\$593,763

## DESCRIPTION:

In May of 2015, voters approved the issuance of \$10.5 million in General Obligation Bonds for a new Public Safety Building on the West Loop. This facility will house Police,

## STATUS TO DATE:

The land was purchased in 2014 and the architect began work in 2015. The project was put to bid in June 2015 and the bid was awarded in July 2015. Construction is scheduled to begin in late summer or early fall of 2015.

# AQUATIC CENTER REPAIRS

**DEPARTMENT:**

Community Services

**FUNDING ALLOCATED TO DATE:**

\$47,780

**PROJECT LEAD:**

Chris Barbee, Director of Community Services

**STATUS TO DATE:**

The project was completed in June 2015.

**PROJECT START DATE:**

April 2015

**TARGET COMPLETION DATE:**

June 2015

**DESCRIPTION:**

The Aquatic Center had severe rust issues around the perimeter of the building. This project involved cutting away 16 inches of metal at the base of the building, sandblasting bolts, replacing existing metal with cinder blocks and painting the cinder blocks.

**FUNDING SOURCES:**

General Fund balance

**PROJECT BUDGET:**

\$47,780



Capital Project Schedule  
General Government (Fund 96)

	Fiscal Year					
	2014	2015	2016	2017	2018	2019
<b>Streets Projects:</b>						
Xfer to Strip Paving			-	40,000	40,000	40,000
Fairways Engineering	-					
Fairways Construction	488,170					
Sealcoating	275,000	275,000	400,000	400,000	400,000	400,000
W. Norris Ph. I	799,621					
W. Norris Ph. II			2,755,000			
W. Norris Ph. III				1,500,000		
Memorial Dr Extension	97,454					
Divide St. Engineering		2,500				
<b>TOTAL STREETS</b>	<b>1,660,245</b>	<b>275,000</b>	<b>3,155,000</b>	<b>1,940,000</b>	<b>440,000</b>	<b>440,000</b>
<b>Parks Projects:</b>						
West Loop Park	727,926	1,315,225				
AC Rust Repairs		47,780				
Alamo Park playground		36,000				
<b>TOTAL PARKS</b>	<b>727,926</b>	<b>1,399,005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Equipment:</b>						
Watchguard Cameras	-	14,385				
<b>TOTAL EQUIPMENT</b>	<b>-</b>	<b>14,385</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>2,388,171</b>	<b>1,688,390</b>	<b>3,155,000</b>	<b>1,940,000</b>	<b>440,000</b>	<b>440,000</b>

Capital Project Schedule  
Utilities (Fund 05)

	Fiscal Year					
	2014	2015	2016	2017	2018	2019
<b>Rehabilitation Projects</b>						
Collection Mains	100,000	100,000	100,000	100,000	100,000	100,000
Distribution Mains	75,000	75,000	75,000	75,000	75,000	75,000
TOTAL REHAb	175,000	175,000	175,000	175,000	175,000	175,000
<b>Energy Improvements</b>						
Siemens Project	0	136227				
TOTAL ENERGY IMP.	-	136,227	-	-	-	
<b>Equipment</b>						
Generators	85,452					
TOTAL EQUIPMENT	85,452	-	-	-	-	
<b>TOTAL</b>	260,452	311,227	175,000	175,000	175,000	175,000







## **CITY OF EL CAMPO**

### **ORDINANCE NO. 2015-21**

AN ORDINANCE ADOPTING AND APPROVING A BUDGET AND APPROPRIATING FUNDS FOR THE CITY OF EL CAMPO, TEXAS, FOR THE FISCAL YEAR OCTOBER 1, 2015, THROUGH SEPTEMBER 30, 2016 AND SETTING FORTH THE APPROPRIATIONS FOR SAID BUDGET.

WHEREAS, heretofore a budget for the fiscal year October 1, 2015, through September, 30, 2016, 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, 2015, and ending September 30, 2016.

SECTION 2: That there is hereby appropriated the sum of \$8,551,400 to the General Fund for the payment of operating expenses and necessary capital outlay for the city government.

SECTION 3: That there is hereby appropriated the sum of \$8,000 to the Court Technology Fund for expenses associated with the technology of the Court.

SECTION 4: That there is hereby appropriated the sum of \$4,600 to the Court Security Fund for expenses associated with the security of the Court.

SECTION 5: That there is hereby appropriated the sum of \$160,000 to the Hotel/Motel Fund for the purpose of enhancing and promoting tourism.

SECTION 6: That there is hereby appropriated the sum of \$5,230 to the Police Seizure Fund for the

purpose of providing equipment and training for the Police Department.

SECTION 8: That there is hereby appropriated the sum of \$3,784,590 to the Water and Sewer Utility Fund for water and sewer operating expenses, necessary capital outlay and principal and interest payments on bonds and other debt instruments as they mature for the water and sewer departments.

SECTION 9: That there is hereby appropriated the sum of \$1,727,000 to the Solid Waste Fund for the contracted garbage collection and related billing.

SECTION 10: That there is hereby appropriated the sum of \$1,961,650 to the Debt Service Fund for the purpose of paying interest and principal payments on bonds and other debt instruments as they mature.

SECTION 11: That there is hereby appropriated the sum of \$1,592,580 to the EMS Fund for the purpose of providing emergency medical services.

SECTION 12: That there is hereby appropriated the sum of \$223,940 to the Information Technology Fund for the purpose of providing technology for city services.

SECTION 13: That there is hereby appropriated the sum of \$147,490 to the General Government Capital Improvement Project Fund for the purpose of supporting capital projects associated with governmental funds.

SECTION 14: That there is hereby appropriated the sum of \$400,000 to the Utility Capital Improvement Project Fund for the purposed of supporting capital projects relating to water and sewer.

SECTION 15: That this ordinance shall take effect and be in force immediately after its passage.

PASSED, APPROVED AND ADOPTED THIS 14th DAY OF SEPTEMBER 2015.

**CITY OF EL CAMPO**

**ORDINANCE NO. 2015-22**

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 2015; 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 2015 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 \$0.59177 on each \$100.00 worth of taxable property at 100% assessed valuation.

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

For Maintenance and Operation for the General Fund.....\$0.41446

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 and 2015, Tax Notes 2014, and Capital Leases.....\$0.17731

TOTAL TAX LEVY \$0.59177

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, 2016. 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 14<sup>th</sup> DAY OF SEPTEMBER 2015.

## Appendix B: Revenue Schedule

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## Revenue Summary

		FY14	FY15	FY15	FY16
		Actual	Budget	Estimate	Proposed
4110	CURRENT PROPERTY TAXES	2,556,056	2,462,160	2,462,160	2,492,700
4111	PRIOR YEAR TAXES	43,410	50,000	50,000	50,000
4112	PENALTY, INTEREST & COSTS	34,351	46,000	46,000	46,000
4120	SALES TAX ALLOCATION	3,521,781	3,523,500	3,402,600	3,400,000
4130	UF FRANCHISE TAX	132,290	132,290	132,290	132,290
4131	FRANCHISE TAX - GAS	50,826	80,000	124,000	110,000
4132	FRANCHISE TAX - AEP	311,324	283,000	278,356	283,000
4133	FRANCHISE TAX - WCEC	75,032	90,000	97,480	97,000
4134	FRANCHISE TAX - TELEPHONE	71,460	56,800	55,014	61,000
4135	FRANCHISE TAX - CABLE	47,363	62,000	60,922	60,000
4136	FRANCHISE TAX - GARBAGE	91,909	89,630	94,871	89,630
4140	MIXED BEVERAGE TAX	19,840	14,000	18,435	18,000
4141	INDUSTRIAL AGREEMENT TAX	11,870	11,870	12,164	12,000
<b>1 TAXES</b>		<b>\$6,967,512</b>	<b>\$6,901,250</b>	<b>\$6,834,292</b>	<b>\$6,851,620</b>
4204	COUNTY ARREST FEES	190	0	0	0
4205	CDC CONTRIBUTION	0	0	0	4,470
4206	ECISD CONTRIBUTION	118,379	125,000	125,000	125,000
4207	GRANT REVENUE	31,154	12,220	13,325	0
<b>2 INTERGOVERNMENTAL</b>		<b>\$149,723</b>	<b>\$137,220</b>	<b>\$138,325</b>	<b>\$129,470</b>
4312	BUSINESS LICENSE	6,913	5,600	5,600	5,600
4314	BUILDING PERMITS	62,829	45,000	55,255	61,830
4316	ELECTRICAL PERMITS	6,125	7,900	7,900	7,430
4318	PLUMBING PERMITS	12,129	14,000	12,129	12,886
4322	MECHANICAL PERMITS	4,965	4,800	4,800	5,499
4324	BUILDING CONTRACTORS LIC	5,900	4,300	5,300	5,440
4325	HEALTH PERMITS	7,250	7,050	7,050	7,100
4326	ELECTRICAL LICENSE	25	20	25	25
4328	DOG LICENSES	5,638	5,400	5,400	5,550
4330	BICYCLE LICENSE	246	300	300	300
4331	REPORTS	1,885	1,400	1,400	1,400
4332	SPECIAL USE PERMIT	0	0	0	2,000
<b>3 LICENSE &amp; PERMITS</b>		<b>\$113,904</b>	<b>\$95,770</b>	<b>\$105,159</b>	<b>\$115,060</b>
4410	MUNICIPAL COURT FINES	469,134	535,000	495,000	500,000
4411	INDIGENT DEFENSE FUND	4,019	4,500	4,500	4,500
4412	CIVIL JUSTICE FEE STATE	97	100	100	100
4413	CIVIL JUSTICE FEE CITY	11	10	10	10
<b>4 FINES</b>		<b>\$473,261</b>	<b>\$539,610</b>	<b>\$499,610</b>	<b>\$504,610</b>
4501	RETURN CHECK FEE	60	30	30	30
4502	ANIMAL SHELTER FEES	3,565	3,440	3,565	3,400
4503	MOWING & DEMOLITION FEES	1,615	200	416	690
4504	P & Z/BOA FEES	1,200	1,200	1,200	1,200
4506	CIVIC CENTER FEES	78,249	79,000	79,000	82,000

## Revenue Summary

		FY14	FY15	FY15	FY16
		Actual	Budget	Estimate	Proposed
4507	RECREATIONAL FEES	8,750	7,800	7,800	8,200
4509	AQUATIC CENTER FEES	173,099	172,000	172,000	172,000
5 CHARGES FOR SERVICES		\$266,537	\$263,670	\$264,011	\$267,520
4602	SALE OF FIXED ASSETS	306,279	10,000	10,000	10,000
4604	MISCELLANEOUS REVENUE	243,436	167,376	173,757	119,000
4605	GAS & OIL LEASE REVENUE	203	100	100	100
4610	CULVERT REVENUE	25,688	750	15,792	7,500
4620	LAND & BUILDING LEASES	24,870	24,000	24,000	25,600
4646	DONATIONS	0	0	150	0
6 MISCELLANEOUS		\$600,476	\$202,226	\$223,799	\$162,200
4701	INTEREST INCOME	12,665	17,500	17,500	15,000
4702	UNREALIZED GAIN/LOSS	-3,854	0	0	0
7 INTEREST		\$8,811	\$17,500	\$17,500	\$15,000
<b>GENERAL FUND REVENUES</b>		<b>\$8,580,225</b>	<b>\$8,157,246</b>	<b>\$8,082,695</b>	<b>\$8,045,480</b>
4802	DRAW FROM FUND BALANCE	0	186,230	186,230	0
4803	TRANSFER FROM F03	122,000	50,800	50,800	50,800
4805	TRANSFER FROM F24 H/M	106,657	103,880	106,802	118,720
4806	TRANSFER FROM F93 FUND	35,270	68,000	68,000	68,000
4807	TRANSFER FROM F02 OPER SUPPORT	268,400	268,400	268,400	268,400
4808	TRANSFER FROM F20 COURT SECURITY	0	0	0	0
4850	CAPITAL CONTRIBUTION	409,218	0	0	0
8 TRANSFERS		\$941,545	\$677,310	\$680,232	\$505,920
<b>GENERAL FUND RESOURCES</b>		<b>\$941,545</b>	<b>\$677,310</b>	<b>\$680,232</b>	<b>\$505,920</b>
4680	COURT TECHNOLOGY REVENUE	8,787	8,000	7,884	8,000
6 MISCELLANEOUS		\$8,787	\$8,000	\$7,884	\$8,000
<b>COURT TECHNOLOGY FUND REVENUES</b>		<b>\$8,787</b>	<b>\$8,000</b>	<b>\$7,884</b>	<b>\$8,000</b>
4681	BUILDING SECURITY REVENUE	6,444	6,000	4,613	4,600
6 MISCELLANEOUS		\$6,444	\$6,000	\$4,613	\$4,600
<b>COURT SECURITY FUND REVENUES</b>		<b>\$6,444</b>	<b>\$6,000</b>	<b>\$4,613</b>	<b>\$4,600</b>
4100	REVENUES	149,528	140,000	168,288	160,000
1 TAXES		\$149,528	\$140,000	\$168,288	\$160,000
<b>HOTEL/MOTEL FUND REVENUES</b>		<b>\$149,528</b>	<b>\$140,000</b>	<b>\$168,288</b>	<b>\$160,000</b>



## Revenue Summary

		FY14 Actual	FY15 Budget	FY15 Estimate	FY16 Proposed
4604	MISCELLANEOUS	57,534	0	33,899	5,230
4651	DRUG FORFEITURE	0	5,230	0	0
6	MISCELLANEOUS	\$57,534	\$5,230	\$33,899	\$5,230
4701	INTEREST INCOME	181	0	130	0
7	INTEREST	\$181	\$0	\$130	\$0
<b>POLICE SEIZURE FUND REVENUES</b>		<b>\$57,715</b>	<b>\$5,230</b>	<b>\$34,029</b>	<b>\$5,230</b>
4110	CURRENT PROPERTY TAXES	188,346	589,110	589,110	946,430
4111	PRIOR YEAR TAXES	4,603	5,000	5,000	5,000
4112	PENALTY AND INTEREST	2,713	2,500	2,500	2,500
1	TAXES	\$195,662	\$596,610	\$596,610	\$953,930
4625	CDC DEBT REIMBURSEMENT	1,493	19,090	19,090	0
8	MISCELLANEOUS	\$1,493	\$19,090	\$19,090	\$0
4701	INTEREST INCOME	12,621	160	160	160
7	INTEREST	\$12,621	\$160	\$160	\$160
<b>DEBT SERVICE REVENUES</b>		<b>\$209,776</b>	<b>\$615,860</b>	<b>\$615,860</b>	<b>\$954,090</b>
4807	TRANSFER FROM F02	769,465	1,021,580	1,021,580	1,007,560
8	TRANSFERS	\$769,465	\$1,021,580	\$1,021,580	\$1,007,560
<b>DEBT SERVICE FUND RESOURCES</b>		<b>\$769,465</b>	<b>\$1,021,580</b>	<b>\$1,021,580</b>	<b>\$1,007,560</b>
4110	WATER COLLECTIONS	1,401,524	1,610,480	1,408,628	1,667,340
4120	SEWER COLLECTIONS	1,670,658	1,823,020	1,687,757	1,868,450
4140	BULK WATER SALES	1,000	1,000	1,000	1,000
4150	SERVICE CONNECTION CHARGES	21,727	17,000	26,000	20,000
1	CHARGES FOR SERVICES	\$3,094,909	\$3,451,500	\$3,123,385	\$3,556,790
4300	PENALTY COLLECTIONS	119,779	88,000	91,411	88,000
4310	WATER TAPS	22,150	15,000	15,000	15,000
4320	SEWER TAPS	11,020	10,000	10,000	10,000
4330	REINSTATMENT FEES	28,135	36,000	30,000	30,000
3	FEES AND PENALTIES	\$181,084	\$149,000	\$146,411	\$143,000
4601	RETURNED CHECK FEES	1,890	2,100	2,100	2,100
6	MISCELLANEOUS	\$1,890	\$2,100	\$2,100	\$2,100

## Revenue Summary

		FY14 Actual	FY15 Proposed	FY15 Estimate	FY16 Proposed
4701	INTEREST INCOME	14,121	6,500	7,300	6,500
4702	GAIN/LOSS INVESTMENTS	0	0	0	0
7	INTEREST	\$14,121	\$6,500	\$7,300	\$6,500
<b>WATER AND SEWER FUND REVENUES</b>		<b>\$3,292,004</b>	<b>\$3,609,100</b>	<b>\$3,279,196</b>	<b>\$3,708,390</b>
4802	TRANSFER FROM OTHER ACCOUNT	1,479,757	0	0	0
4803	TRANSFER FROM F03	12,500	76,200	80,000	76,200
4806	TRANSFER FROM F60	0	0	0	0
8	TRANSFERS	\$1,492,257	\$76,200	\$80,000	\$76,200
<b>WATER AND SEWER FUND RESOURCES</b>		<b>\$1,492,257</b>	<b>\$76,200</b>	<b>\$80,000</b>	<b>\$76,200</b>
4110	GARBAGE SERVICE	1,593,301	1,600,000	1,612,690	1,600,000
1	CHARGES FOR SERVICES	\$1,593,301	\$1,600,000	\$1,612,690	\$1,600,000
4615	BILLING FEE	126,695	127,000	127,745	127,000
6	MISCELLANEOUS	\$126,695	\$127,000	\$127,745	\$127,000
4701	INTEREST INCOME	103	0	71	0
7	INTEREST	\$103	\$0	\$71	\$0
<b>SOLID WASTE REVENUES</b>		<b>\$1,720,099</b>	<b>\$1,727,000</b>	<b>\$1,740,506</b>	<b>\$1,727,000</b>
4202	ESD #4 CONTRIBUTION	840,808	932,410	944,090	942,580
2	INTERGOVERNMENTAL	\$840,808	\$932,410	\$944,090	\$942,580
4505	AMBULANCE FEES	552,443	610,000	640,000	650,000
5	CHARGES FOR SERVICES	\$552,443	\$610,000	\$640,000	\$650,000
4604	MISCELLANEOUS	12,611	50,000	0	0
6	MISCELLANEOUS	\$12,611	\$50,000	\$0	\$0
4701	INTEREST INCOME	115	0	13	0
7	INTEREST	\$115	\$0	\$13	\$0
<b>EMS REVENUES</b>		<b>\$1,405,977</b>	<b>\$1,592,410</b>	<b>\$1,584,103</b>	<b>\$1,592,580</b>

## Revenue Summary

		FY14	FY15	FY15	FY16
		Actual	Adopted	Estimate	Proposed
4801	TRANSFER FROM F01	76,120	139,330	139,330	157,690
4807	TRANSFER FROM F02	28,730	52,010	52,010	52,010
4808	TRANSFER FROM F20	6,502	6,810	6,810	6,810
4809	TRANSFER FROM F93	2,850	2,850	2,850	7,430
8 TRANSFERS		\$114,202	\$201,000	\$201,000	\$223,940
<b>INFORMATION TECHNOLOGY FUND RESOURCES</b>		<b>\$114,202</b>	<b>\$201,000</b>	<b>\$201,000</b>	<b>\$223,940</b>
4801	TRANSFER FROM F01	134,218	50,380	50,380	147,490
4803	DRAW FROM FUND BALANCE	2,838,457	275,000	275,000	0
4812	TRANSFER FROM BOND PROCEEDS		0	0	0
8 TRANSFERS		\$2,972,675	\$325,380	\$325,380	\$147,490
<b>GENERAL GOVERNMENT CIP FUND RESOURCES</b>		<b>\$2,972,675</b>	<b>\$325,380</b>	<b>\$325,380</b>	<b>\$147,490</b>
4807	TRANSFER FROM F02	85,452	175,000	175,000	400,000
4812	TRANSFER FROM F82 (BOND PROCEEDS)		0	0	0
8 TRANSFERS		\$85,452	\$175,000	\$175,000	\$400,000
<b>UTILITY CIP FUND RESOURCES</b>		<b>\$85,452</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$400,000</b>
<b>TOTAL REVENUES</b>		<b>\$15,459,048</b>	<b>\$16,338,516</b>	<b>\$15,988,279</b>	<b>\$16,205,370</b>
<b>TOTAL TRANSFER</b>		<b>\$6,467,856</b>	<b>\$2,136,740</b>	<b>\$2,165,028</b>	<b>\$2,361,110</b>
<b>TOTAL RESOURCES</b>		<b>\$21,926,904</b>	<b>\$18,475,256</b>	<b>\$18,153,307</b>	<b>\$18,566,480</b>

## Appendix C: Debt Schedules

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## Combined Outstanding Debt to Maturity

	Principal	Interest	Debt Service	Annual Debt Service
02/01/16	1,042,000	374,765	1,416,765	
08/01/16	0	396,293	396,293	1,813,058
02/01/17	1,167,000	396,293	1,563,293	
08/01/17	0	379,791	379,791	1,943,084
02/01/18	1,182,000	379,791	1,561,791	
08/01/18	0	362,723	362,723	1,924,514
02/01/19	1,217,000	362,723	1,579,723	
08/01/19	0	346,283	346,283	1,926,006
02/01/20	1,267,000	346,283	1,613,283	
08/01/20	0	328,525	328,525	1,941,808
02/01/21	1,293,000	328,525	1,621,525	
08/01/21	0	297,128	297,128	1,918,653
02/01/22	993,000	297,128	1,290,128	
08/01/22	0	281,938	281,938	1,572,066
02/01/23	1,028,000	281,938	1,309,938	
08/01/23	0	265,972	265,972	1,575,910
02/01/24	1,068,000	265,972	1,333,972	
08/01/24	0	248,191	248,191	1,582,163
02/01/25	1,155,000	248,191	1,403,191	
08/01/25	0	227,594	227,594	1,630,785
02/01/26	1,180,000	227,594	1,407,594	
08/01/26	0	206,175	206,175	1,613,769
02/01/27	1,225,000	206,175	1,431,175	
08/01/27	0	183,659	183,659	1,614,834
02/01/28	1,150,000	183,659	1,333,659	
08/01/28	0	161,497	161,497	1,495,156
02/01/29	1,200,000	161,497	1,361,497	
08/01/29	0	138,219	138,219	1,499,716
02/01/30	955,000	138,219	1,093,219	
08/01/30	0	120,944	120,944	1,214,163
02/01/31	805,000	120,944	925,944	
08/01/31	0	106,569	106,569	1,032,513
02/01/32	835,000	106,569	941,569	
08/01/32	0	91,675	91,675	1,033,244
02/01/33	670,000	91,675	761,675	
08/01/33	0	78,913	78,913	840,588
02/01/34	510,000	78,913	588,913	
08/01/34	0	69,388	69,388	658,300
02/01/35	525,000	69,387	594,387	
08/01/35	0	59,863	59,863	654,250
02/01/36	355,000	59,863	414,863	
08/01/36	0	53,053	53,053	467,916
02/01/37	365,000	53,053	418,053	
08/01/37	0	46,053	46,053	464,106
02/01/38	385,000	46,053	431,053	
08/01/38	0	38,672	38,672	469,725
02/01/39	400,000	38,672	438,672	
08/01/39	0	31,000	31,000	469,672
02/01/40	235,000	31,000	266,000	
08/01/40	0	26,300	26,300	292,300
02/01/41	240,000	26,300	266,300	
08/01/41	0	21,500	21,500	287,800
02/01/42	250,000	21,500	271,500	
08/01/42	0	16,500	16,500	288,000
02/01/43	265,000	16,500	281,500	
08/01/43	0	11,200	11,200	292,700
02/01/44	275,000	11,200	286,200	
08/01/44	0	5,700	5,700	291,900
02/01/45	285,000	5,700	290,700	
	23,522,000	9,577,395	33,099,395	33,099,395

# Debt Service Fund Debt Schedule to Maturity

	Principal	Interest	Debt Service	Annual Debt Service
02/01/16	437,458	211,985	649,443	
08/01/16	0	241,501	241,501	890,944
02/01/17	544,637	241,501	786,138	
08/01/17	0	233,736	233,736	1,019,874
02/01/18	550,372	233,736	784,108	
08/01/18	0	225,664	225,664	1,009,772
02/01/19	567,586	225,664	793,250	
08/01/19	0	217,949	217,949	1,011,198
02/01/20	589,995	217,949	807,944	
08/01/20	0	209,900	209,900	1,017,844
02/01/21	602,576	209,900	812,476	
08/01/21	0	196,733	196,733	1,009,209
02/01/22	522,713	196,733	719,446	
08/01/22	0	189,036	189,036	908,482
02/01/23	545,558	189,036	734,593	
08/01/23	0	180,898	180,898	915,491
02/01/24	564,816	180,898	745,713	
08/01/24	0	171,680	171,680	917,393
02/01/25	583,534	171,680	755,213	
08/01/25	0	161,671	161,671	916,884
02/01/26	606,378	161,671	768,049	
08/01/26	0	151,266	151,266	919,316
02/01/27	620,601	151,266	771,867	
08/01/27	0	140,585	140,585	912,452
02/01/28	524,319	140,585	664,904	
08/01/28	0	130,847	130,847	795,751
02/01/29	543,037	130,847	673,884	
08/01/29	0	120,741	120,741	794,625
02/01/30	565,645	120,741	686,385	
08/01/30	0	110,206	110,206	796,591
02/01/31	588,489	110,206	698,695	
08/01/31	0	99,172	99,172	797,867
02/01/32	608,081	99,172	707,252	
08/01/32	0	87,774	87,774	795,026
02/01/33	596,622	87,774	684,395	
08/01/33	0	76,415	76,415	760,810
02/01/34	476,160	76,415	552,575	
08/01/34	0	67,498	67,498	620,073
02/01/35	490,115	67,498	557,613	
08/01/35	0	58,571	58,571	616,184
02/01/36	338,260	58,571	396,831	
08/01/36	0	52,065	52,065	448,895
02/01/37	347,720	52,065	399,785	
08/01/37	0	45,378	45,378	445,162
02/01/38	366,640	45,378	412,018	
08/01/38	0	38,329	38,329	450,347
02/01/39	381,100	38,329	419,429	
08/01/39	0	31,000	31,000	450,429
02/01/40	235,000	31,000	266,000	
08/01/40	0	26,300	26,300	292,300
02/01/41	240,000	26,300	266,300	
08/01/41	0	21,500	21,500	287,800
02/01/42	250,000	21,500	271,500	
08/01/42	0	16,500	16,500	288,000
02/01/43	265,000	16,500	281,500	
08/01/43	0	11,200	11,200	292,700
02/01/44	275,000	11,200	286,200	
08/01/44	0	5,700	5,700	291,900
02/01/45	285,000	5,700	290,700	290,700
	14,112,409	6,851,612	20,964,020	20,964,020

# Utility Fund Debt Schedule to Maturity

	Principal	Interest	Debt Service	Annual Debt Service
02/01/16	604,542	162,780	767,322	
08/01/16	0	154,792	154,792	922,114
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	649,414	137,059	786,473	
08/01/19	0	128,334	128,334	914,807
02/01/20	677,005	128,334	805,339	
08/01/20	0	118,624	118,624	923,963
02/01/21	690,425	118,624	809,049	
08/01/21	0	100,395	100,395	909,444
02/01/22	470,287	100,395	570,682	
08/01/22	0	92,902	92,902	663,584
02/01/23	482,443	92,902	575,345	
08/01/23	0	85,074	85,074	660,419
02/01/24	503,185	85,074	588,259	
08/01/24	0	76,511	76,511	664,770
02/01/25	571,467	76,511	647,978	
08/01/25	0	65,923	65,923	713,900
02/01/26	573,622	65,923	639,545	
08/01/26	0	54,909	54,909	694,453
02/01/27	604,399	54,909	659,308	
08/01/27	0	43,074	43,074	702,382
02/01/28	625,681	43,074	668,755	
08/01/28	0	30,650	30,650	699,405
02/01/29	656,963	30,650	687,613	
08/01/29	0	17,478	17,478	705,091
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
	9,409,592	2,725,783	12,135,375	12,135,375

## Combined Tax and Revenue C/O, Series 2008

	Principal	Interest	Debt Service	Annual Debt Service
02/01/16	145,000	67,475	212,475	
08/01/16	0	63,125	63,125	275,600
02/01/17	155,000	63,125	218,125	
08/01/17	0	58,863	58,863	276,988
02/01/18	160,000	58,863	218,863	
08/01/18	0	54,863	54,863	273,725
02/01/19	170,000	54,863	224,863	
08/01/19	0	51,250	51,250	276,113
02/01/20	180,000	51,250	231,250	
08/01/20	0	47,313	47,313	278,563
02/01/21	185,000	47,313	232,313	
08/01/21	0	43,266	43,266	275,578
02/01/22	195,000	43,266	238,266	
08/01/22	0	39,000	39,000	277,266
02/01/23	205,000	39,000	244,000	
08/01/23	0	34,516	34,516	278,516
02/01/24	220,000	34,516	254,516	
08/01/24	0	29,566	29,566	284,081
02/01/25	230,000	29,566	259,566	
08/01/25	0	24,391	24,391	283,956
02/01/26	240,000	24,391	264,391	
08/01/26	0	18,841	18,841	283,231
02/01/27	255,000	18,841	273,841	
08/01/27	0	12,944	12,944	286,784
02/01/28	265,000	12,944	277,944	
08/01/28	0	6,650	6,650	284,594
02/01/29	280,000	6,650	286,650	
08/01/29	0	0	0	286,650
	2,885,000	1,036,644	3,921,644	3,921,644



## Combines Tax and Revenue C/O, Series 2010

	Principal	Interest	Debt Service	Annual Debt Service
02/01/16	50,000	28,013	78,013	
08/01/16	0	27,200	27,200	105,213
02/01/17	50,000	27,200	77,200	
08/01/17	0	26,388	26,388	103,588
02/01/18	50,000	26,388	76,388	
08/01/18	0	25,575	25,575	101,963
02/01/19	50,000	25,575	75,575	
08/01/19	0	24,675	24,675	100,250
02/01/20	50,000	24,675	74,675	
08/01/20	0	23,775	23,775	98,450
02/01/21	50,000	23,775	73,775	
08/01/21	0	22,775	22,775	96,550
02/01/22	50,000	22,775	72,775	
08/01/22	0	21,775	21,775	94,550
02/01/23	50,000	21,775	71,775	
08/01/23	0	20,750	20,750	92,525
02/01/24	50,000	20,750	70,750	
08/01/24	0	19,725	19,725	90,475
02/01/25	140,000	19,725	159,725	
08/01/25	0	16,925	16,925	176,650
02/01/26	145,000	16,925	161,925	
08/01/26	0	14,025	14,025	175,950
02/01/27	155,000	14,025	169,025	
08/01/27	0	10,731	10,731	179,756
02/01/28	160,000	10,731	170,731	
08/01/28	0	7,331	7,331	178,063
02/01/29	170,000	7,331	177,331	
08/01/29	0	3,719	3,719	181,050
02/01/30	175,000	3,719	178,719	
08/01/30	0	0	0	178,719
	1,395,000	558,750	1,953,750	1,953,750

## Combined Tax and Revenue GOBs, Series 2012

	Principal	Interest	Debt Service	Annual Debt Service
02/01/16	220,000	30,288	250,288	
08/01/16	0	28,088	28,088	278,375
02/01/17	225,000	28,088	253,088	
08/01/17	0	25,838	25,838	278,925
02/01/18	230,000	25,838	255,838	
08/01/18	0	22,963	22,963	278,800
02/01/19	235,000	22,963	257,963	
08/01/19	0	20,025	20,025	277,988
02/01/20	245,000	20,025	265,025	
08/01/20	0	16,350	16,350	281,375
02/01/21	255,000	16,350	271,350	
08/01/21	0		0	271,350
	1,410,000	256,813	1,666,813	1,666,813

# Combined Tax and Revenue Certificates of Obligation, Series 2013

	Principal	Interest	Debt Service	Annual Debt Service
02/01/16	130,000	29,897	159,897	
08/01/16	0	28,597	28,597	188,494
02/01/17	135,000	28,597	163,597	
08/01/17	0	27,247	27,247	190,844
02/01/18	135,000	27,247	162,247	
08/01/18	0	25,897	25,897	188,144
02/01/19	140,000	25,897	165,897	
08/01/19	0	24,497	24,497	190,394
02/01/20	145,000	24,497	169,497	
08/01/20	0	23,047	23,047	192,544
02/01/21	145,000	23,047	168,047	
08/01/21	0	21,506	21,506	189,553
02/01/22	150,000	21,506	171,506	
08/01/22	0	19,913	19,913	191,419
02/01/23	150,000	19,913	169,913	
08/01/23	0	18,319	18,319	188,231
02/01/24	155,000	18,319	173,319	
08/01/24	0	16,672	16,672	189,991
02/01/25	160,000	16,672	176,672	
08/01/25	0	14,872	14,872	191,544
02/01/26	160,000	14,872	174,872	
08/01/26	0	13,072	13,072	187,944
02/01/27	165,000	13,072	178,072	
08/01/27	0	11,216	11,216	189,288
02/01/28	170,000	11,216	181,216	
08/01/28	0	9,303	9,303	190,519
02/01/29	175,000	9,303	184,303	
08/01/29	0	7,225	7,225	191,528
02/01/30	180,000	7,225	187,225	
08/01/30	0	5,088	5,088	192,313
02/01/31	180,000	5,088	185,088	
08/01/31	0	2,613	2,613	187,700
02/01/32	190,000	2,613	192,613	
08/01/32	0	0	0	192,613
	2,665,000	568,059	3,233,059	3,233,059

## Combined Tax and Revenue GOBs, Series 2013

	Principal	Interest	Debt Service	Annual Debt Service
02/01/16	90,000	13,103	103,103	
08/01/16	0	12,203	12,203	115,306
02/01/17	95,000	12,203	107,203	
08/01/17	0	11,253	11,253	118,456
02/01/18	95,000	11,253	106,253	
08/01/18	0	10,303	10,303	116,556
02/01/19	100,000	10,303	110,303	
08/01/19	0	9,303	9,303	119,606
02/01/20	100,000	9,303	109,303	
08/01/20	0	8,303	8,303	117,606
02/01/21	100,000	8,303	108,303	
08/01/21	0	7,241	7,241	115,544
02/01/22	100,000	7,241	107,241	
08/01/22	0	6,178	6,178	113,419
02/01/23	105,000	6,178	111,178	
08/01/23	0	5,063	5,063	116,241
02/01/24	110,000	5,063	115,063	
08/01/24	0	3,825	3,825	118,888
02/01/25	110,000	3,825	113,825	
08/01/25	0	2,588	2,588	116,413
02/01/26	115,000	2,588	117,588	
08/01/26	0	1,294	1,294	118,881
02/01/27	115,000	1,294	116,294	
08/01/27	0	0	0	116,294
	1,235,000	168,209	1,403,209	1,403,209

**Combined Tax and Revenue COs, Series 2013 A**

	Principal	Interest	Debt Service	Annual Debt Service
02/01/16	100,000	44,625	144,625	
08/01/16		42,625	42,625	187,250
02/01/17	100,000	42,625	142,625	
08/01/17		40,625	40,625	183,250
02/01/18	105,000	40,625	145,625	
08/01/18		38,525	38,525	184,150
02/01/19	105,000	38,525	143,525	
08/01/19		37,213	37,213	180,738
02/01/20	110,000	37,213	147,213	
08/01/20		36,113	36,113	183,325
02/01/21	115,000	36,113	151,113	
08/01/21		34,675	34,675	185,788
02/01/22	120,000	34,675	154,675	
08/01/22		32,875	32,875	187,550
02/01/23	125,000	32,875	157,875	
08/01/23		31,000	31,000	188,875
02/01/24	130,000	31,000	161,000	
08/01/24		28,400	28,400	189,400
02/01/25	135,000	28,400	163,400	
08/01/25		25,700	25,700	189,100
02/01/26	140,000	25,700	165,700	
08/01/26		22,900	22,900	188,600
02/01/27	145,000	22,900	167,900	
08/01/27		20,000	20,000	187,900
02/01/28	150,000	20,000	170,000	
08/01/28		17,000	17,000	187,000
02/01/29	155,000	17,000	172,000	
08/01/29		13,900	13,900	185,900
02/01/30	165,000	13,900	178,900	
08/01/30		10,600	10,600	189,500
02/01/31	170,000	10,600	180,600	
08/01/31		7,200	7,200	187,800
02/01/32	175,000	7,200	182,200	
08/01/32		3,700	3,700	185,900
02/01/33	185,000	3,700	188,700	188,700
	2,430,000	930,725	3,360,725	3,360,725

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

## Tax Notes, Series 2014

	Principal	Interest	Debt Service	Annual Debt Service
02/01/16	70,000	3,484	73,484	
08/01/16		3,169	3,169	76,653
02/01/17	70,000	3,169	73,169	
08/01/17		2,749	2,749	75,918
02/01/18	70,000	2,748	72,748	
08/01/18		2,224	2,224	74,972
02/01/19	70,000	2,224	72,224	
08/01/19		1,594	1,594	73,818
02/01/20	75,000	1,594	76,594	
08/01/20		844	844	77,438
02/01/21	75,000	844	75,844	75,844
	430,000	24,641	454,641	454,641

# Combined Tax and Revenue COs, Series 2014

	Principal	Interest	Debt Service	Annual Debt Service
02/01/16	80,000	47,956	127,956	
08/01/16		47,156	47,156	175,113
02/01/17	85,000	47,156	132,156	
08/01/17		46,306	46,306	178,463
02/01/18	85,000	46,306	131,306	
08/01/18		45,456	45,456	176,763
02/01/19	85,000	45,456	130,456	
08/01/19		44,606	44,606	175,063
02/01/20	90,000	44,606	134,606	
08/01/20		43,706	43,706	178,313
02/01/21	90,000	43,706	133,706	
08/01/21		42,806	42,806	176,513
02/01/22	90,000	42,806	132,806	
08/01/22		41,794	41,794	174,600
02/01/23	95,000	41,794	136,794	
08/01/23		40,606	40,606	177,400
02/01/24	95,000	40,606	135,606	
08/01/24		39,181	39,181	174,788
02/01/25	100,000	39,181	139,181	
08/01/25		37,181	37,181	176,363
02/01/26	105,000	37,181	142,181	
08/01/26		35,081	35,081	177,263
02/01/27	110,000	35,081	145,081	
08/01/27		32,881	32,881	177,963
02/01/28	115,000	32,881	147,881	
08/01/28		30,581	30,581	178,463
02/01/29	120,000	30,581	150,581	
08/01/29		28,181	28,181	178,763
02/01/30	125,000	28,181	153,181	
08/01/30		25,681	25,681	178,863
02/01/31	130,000	25,681	155,681	
08/01/31		23,081	23,081	178,763
02/01/32	135,000	23,081	158,081	
08/01/32		20,381	20,381	178,463
02/01/33	140,000	20,381	160,381	
08/01/33		17,581	17,581	177,963
02/01/34	145,000	17,581	162,581	
08/01/34		14,681	14,681	177,263
02/01/35	150,000	14,681	164,681	
08/01/35		11,963	11,963	176,644
02/01/36	155,000	11,963	166,963	
08/01/36		9,153	9,153	176,116
02/01/37	160,000	9,153	169,153	
08/01/37		6,253	6,253	175,406
02/01/38	170,000	6,253	176,253	
08/01/38		3,172	3,172	179,425
02/01/39	175,000	3,172	178,172	
	2,830,000	1,422,900	4,252,900	4,252,900

## Combined Tax and Revenue COs, Series 2014 A

	Principal	Interest	Debt Service	Annual Debt Service
02/01/16	37,000	669	37,669	
08/01/16		669	669	38,339
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
	337,000	9,498	346,498	346,498



**Combines Tax and Revenue C/O, Series 2015**

	Principal	Interest	Debt Service	Annual Debt Service
02/01/16	15,000	398	15,398	
08/01/16		398	398	15,797
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
	150,000	5,911	155,911	155,911

## Summary of Debt Service Funds

		FY14 Actual	FY15 Adopted Budget	FY15 Year End Estimate	FY16 Adopted Budget
507-842	07 Debt - Principal	70,000	0	0	0
507-843	07 Debt - Interest	1,313	0	0	0
507-844	07 Debt - Fees	500	0	0	0
<b>07-2007 Debt Service Total</b>		<b>71,813</b>	<b>0</b>	<b>0</b>	<b>0</b>
508-842	08 Debt - Principal	110,000	110,000	110,000	145,000
508-843	08 Debt - Interest	144,850	138,250	138,250	130,600
508-844	08 Debt - Fees	500	500	500	500
<b>08-2008 Debt Service Total</b>		<b>255,350</b>	<b>248,750</b>	<b>248,750</b>	<b>276,100</b>
510-842	10 Debt - Principal	100,000	115,000	115,000	50,000
510-843	10 Debt - Interest	63,450	58,610	58,610	55,210
510-844	10 Debt - Fees	500	500	500	500
<b>10-2010 Debt Service Total</b>		<b>163,950</b>	<b>174,110</b>	<b>174,110</b>	<b>105,710</b>
512-842	12 Debt - Principal	215,000	220,000	220,000	220,000
512-843	12 Debt - Interest	67,125	62,780	62,780	58,380
512-844	12 Debt - Fees	550	500	500	550
<b>12-2012 Debt Service Total</b>		<b>282,675</b>	<b>283,280</b>	<b>283,280</b>	<b>278,930</b>
513-842	13 GOBs- Principal	20,000	90,000	90,000	130,000
513-843	13 GOBs - Interest	28,206	27,110	27,110	58,490
513-844	13 GOBs - Fees	250	250	250	250
<b>13-2013 GOBs Total</b>		<b>48,456</b>	<b>117,360</b>	<b>117,360</b>	<b>188,740</b>
513-852	13 COs - Principal	125,000	130,000	130,000	90,000
513-853	13 COs - Interest	63,644	61,100	61,100	25,310
513-854	13 COs - Fees	250	250	250	250
<b>13-2013 COs Total</b>		<b>188,894</b>	<b>191,350</b>	<b>191,350</b>	<b>115,560</b>
513-862	13 COs Series A- Principal	0	95,000	95,000	100,000
513-863	13 COs Series A - Interest	75,958	90,200	90,200	87,250
513-864	13 COs Series A- Fees	0	500	500	500
<b>13-2013 COs Total</b>		<b>75,958</b>	<b>185,700</b>	<b>185,700</b>	<b>187,750</b>
514-842	14 Tax Notes - Principal	0	70,000	70,000	70,000
514-843	14 Tax Notes - Interest	0	8,390	8,390	6,650
514-844	14 Tax Notes - Fess	0	500	500	500
<b>14-2014 Tax Notes Total</b>		<b>0</b>	<b>78,890</b>	<b>78,890</b>	<b>77,150</b>
514-852	14 COs - Principal	0	60,000	60,000	80,000
514-853	14 COs- Interest	0	96,510	96,510	95,110
514-854	14 COs - Fess	0	500	500	500
<b>14-2014 COs Total</b>		<b>0</b>	<b>157,010</b>	<b>157,010</b>	<b>175,610</b>

## Summary of Debt Service Funds

		FY14 Actual	FY15 Adopted Budget	FY15 Year End Estimate	FY16 Adopted Budget
514-862	14 COs Series A - Principal	0	50,000	37,000	37,000
514-863	14 COs Series A- Interest	0	7,390	1,119	1,340
514-864	14 COs Series A - Fess	0	500	500	500
	<b>14-2014 COs Series A Total</b>	<b>0</b>	<b>57,890</b>	<b>38,619</b>	<b>38,840</b>
515-842	15 COs - Principal	0	0	0	15,000
515-843	15 COs - interest	0	0	420	790
515-844	15 COs - Fess	0	0	0	500
	<b>15-2015 COs Total</b>	<b>0</b>	<b>0</b>	<b>420</b>	<b>16,290</b>
515-852	15 COs Series A - Principal	0	0	0	105,000
515-853	15 COs Series A- Interest	0	0	0	81,370
545-854	15 COs Series A - Fess	0	0	0	500
	<b>15-2015 COs Series A Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>186,870</b>
515-862	15 GOBs - Principal	0	0	0	0
515-863	15 GOBs- Interest	0	0	0	170,560
545-864	15 GOBs- Fess	0	0	0	500
	<b>15-2015 GOBs Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>171,060</b>
517-842	Gradall Capital Lease	0	19,640	19,640	19,640
517-843	Street Sweeper Capital Lease	0	38,010	38,010	38,010
517-844	Generators Capital Lease	0	85,450	85,450	85,450
	<b>17- Capital Leases</b>	<b>0</b>	<b>143,100</b>	<b>143,100</b>	<b>143,100</b>
<b>*** FUND (60) TOTAL EXPENDITURES ***</b>		<b>1,087,096</b>	<b>1,637,440</b>	<b>1,618,590</b>	<b>1,961,710</b>

## Appendix D: Charter Provisions

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**§ 9.01 Fiscal Year**

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

**§ 9.02 Preparation, Submission and Content of Budget**

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

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

**§ 9.03 Actual Revenues and Proposed Expenditures Compared with Other Years**

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

**§ 9.04 Budget of a Public Record**

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

## **Charter Provisions: Article 9 – The Budget**

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### **§ 9.05 Notice of Public Hearing on Budget**

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

### **§ 9.06 Public Hearing on Budget**

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

### **§ 9.07 Final Adoption; Failure to Adopt**

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

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

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

### **§ 9.09 Budget Establishes Appropriations**

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

### **§ 9.10 Budget Establishes Amount to be Raised by Property Tax**

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

### **§ 9.11 Contingent Appropriation**

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

### **§ 9.12 Estimated Expenditures Shall Not Exceed Estimated Resources**

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

**§ 9.13 Surplus and Encumbrances**

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

## Appendix E: Fiscal and Budgetary Policy Statements

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**Statement of Purpose/Introduction**

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

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

**I. Revenue Management**

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

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

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

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

## **Fiscal and Budgetary Policy Statements**

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

### **II. Expenditure Control**

- A. Appropriations. The point of budgetary control is at the department level budget for all funds. Following formal adoption, the budget is amended as necessary.
- B. Purchasing. The City shall promote the best interest of the citizens. The City shall encourage free and unrestricted competition on bids and purchases, ensuring the taxpayers the best possible return on and use of their tax dollars.
- C. Prompt Payment. All invoices approved for payment shall be paid within thirty (30) days calendar days of receipt in accordance with the provisions of Article 601f, Section 2 of the State of Texas Civil Statutes.
- D. Reporting. Summary reports will be prepared quarterly showing actual expenditures as compared to the original budget and prior year expenditures.

### **III. Fund Balance**

- A. General Fund Undesignated Fund Balance. The City shall strive to maintain the General Fund undesignated fund balance at a minimum of 90 days of current year budgeted expenditures. After the General Fund has gathered sufficient resources, additional undesignated funds will be allowed to accumulate for future General Fund capital improvements.
- B. Retained Earnings of Other Operating Funds. In other operating funds, the City shall strive to maintain a positive retained earnings position to provide sufficient reserves for emergencies and revenue shortfalls. The minimum working capital in the Water and Sewer Fund shall be 90 days of current years expenditures. After these funds have gathered sufficient resources, additional undesignated funds will be allowed to accumulate for future utility/operating fund capital improvements.
- C. Use of Fund Balance/Retained Earnings. Fund balance and retained earnings may be used in one or a combination of the following ways: emergencies, one time expenditures that do not increase recurring operating costs, major capital expenditures and start-up expenditures for new programs undertaken at mid-year.

### **IV. Debt Management**

- A. Debt Issuance. The City of El Campo will issue debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and to allow it to fulfill its various missions as a City. Debt may be issued for the purposes of purchasing land or rights-of-way and/or improvements to land, for construction projects to provide for the general good and for capital equipment.
- B. Types of Debt.
  1. General Obligation Bonds (GO's). General obligation bonds will be issued to fund capital projects of the general government and are not to be used to fund operating needs of the City. GO's are backed by the full faith and credit of the City as well as the ad valorem taxing authority of the City as prescribed by law. The term of a bond issue will not exceed the useful life of the major capital projects funded by the bond issue and will generally be limited to no more than twenty (20) years. GO's must be authorized by a vote of the citizens of the City.
  2. Certificates of Obligation (CO's). Certificates of obligations will be issued to fund major capital projects, which are not otherwise covered under either revenue bonds or general obligation bonds. The term of the obligation may not exceed the useful life of the capital project and will generally be limited to no more than ten (10) years but may extend to twenty (20) years when the life of the project exceeds twenty (20) years. CO's do not require a vote of the citizens of the City.

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

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

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

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

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

#### **V. Accounting, Auditing and Financial Reporting**

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

B. Auditing.

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

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

2. Responsibility of Auditing Firm to Council. The auditing firm is retained by and is accountable directly to the City Council and will have access to direct communication with the City Council if the City staff is unresponsive to the auditing firm's recommendations or if the auditing firm considers such communication necessary to fulfill its legal and professional responsibilities.
3. Selection of Auditor. The City will not require a periodic rotation of outside auditors, but will circulate requests for proposals for audit services at least every five years. Authorization for the City's annual audit shall occur no less than thirty (30) days prior to the end of the fiscal year.

C. Financial Reporting.

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

## **Fiscal and Budgetary Policy Statements**

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

### **VI. Internal Control**

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

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

### **VII. Operating Budget**

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

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

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

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

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



## Debt Policy

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### **I. Statement of Purpose/Introduction**

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

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

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

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

### **II. Responsibility and Control**

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

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

### **III. Types of Debt**

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

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

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

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

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

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

#### **IV. Methods of Sale**

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

## Debt Policy

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

### V. Debt Limits and Debt Ratio

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

### VI. Investment of Bond Proceeds, Arbitrage

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

### VII. Refunding and Restructuring Options

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

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

### VIII. Disclosure

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



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

## Appendix G: Glossary

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**A**

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

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

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

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

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

**Asset:** resources owned or held which have monetary value.

**B**

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

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

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

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

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

**C**

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

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

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

**Certificates of obligation:** see definition of bond.

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

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

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

## Glossary

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### D

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

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

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

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

**Division:** a separately budgeted segment of a department.

### E

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

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

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

### F

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

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

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

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

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

**Fund balance:** the excess of assets over liabilities.

### G

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

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

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

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

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

## H

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

## I

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

**Interfund transfers:** amounts transferred from one fund to another.

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

## L

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

## M

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

## O

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

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

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

## Glossary

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### P

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

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

### R

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

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

### S

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

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

### T

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

### Acronyms:

**C/O:** Certificate of Obligation

**EM:** Emergency Management

**EMS:** Emergency Medical Services

**FY:** Fiscal Year

**GIS:** Global Information System

**GPS:** Global Positioning System

**ISO:** leading source of information about risk.

**Ins:** Insurance

**Main:** Maintenance

**PW:** Public Works

**VD:** Volunteer Fire Department