

CITY OF EL CAMPO, TEXAS



ADOPTED BUDGET FY 2018-19

OCTOBER 1, 2018 – SEPTEMBER 30, 2019



ADOPTED BUDGET

CITY OF EL CAMPO, TX

Fiscal Year
October 1, 2018 – September 30, 2019

Mayor, At Large

Randy Collins

Mayor Pro-Tem, District 3

Tommy Hitzfeld

Council Members

Jeff AllgayerDistrict 1
Gloria Harris.....District 2
John Hancock.....District 4
Chris Barbee.....At Large
Philip Miller.....At Large

Appointed Officials

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

Executive Team

Courtney Sladek..... Deputy City Manager/Director of Finance
Lori HollingsworthCity Secretary
Rene Garcia.....Director of Personnel
Terry Stanphill..... ACM/Chief of Police/Director of Public Safety

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BUDGET MESSAGE

October 1, 2018

To the Honorable Mayor and City Council Members:



Introduction

In accordance with Article IX of the City of El Campo Charter and Chapter 102 of the Texas Local Government Code, I am pleased to present for your consideration the adopted annual budget for the fiscal year 2018-2019, beginning October 1, 2018. This balanced budget is intended to serve as:

1. A plan of financial operations embodying an estimate of expenditures for the next fiscal year and the means of financing them.
2. A management and operational plan for allocation of resources during FY 2018-2019.

The budgetary and accounting policies contained in the budget conform to generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board. The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate budgetary and accounting entity. Within the budget, the City's various funds are grouped into general fund types and proprietary fund types. The budget is prepared on the GAAP basis, with all governmental funds determined by using the modified accrual basis of accounting and proprietary funds established by using the accrual basis of accounting.

Citizens of El Campo are proud of and enjoy the high quality of life they have come to expect. The City plays an important role in defining that quality of life by developing and maintaining standards of service that contribute to a pleasant, attractive, dynamic, and healthy community. In addition to continuing this role, staff was given the charge at the beginning of the budget process to:

- (1) Continue to look for efficiencies in operations,
- (2) Reduce expenses where possible,
- (3) Maintain levels of service,
- (4) If possible, include a merit based adjustment,
- (5) Add a fulltime Paramedic position, and
- (6) Submit a budget using an *ad valorem* rate of less than an eight percent increase above the effective tax rate.

Consequently, staff developed budget proposals for their departments assuming essentially the same level of service allocated in FY 2017-2018. Requests for additional items were submitted with justifications and were reviewed by the City Manager, Deputy City Manager/Director of Finance and Assistant Finance Director. The following sections highlight points of interest in the budget.

Economic Outlook

Like all other local governments, El Campo faces inflationary pressures that are historically higher than most citizens and businesses experience. The U.S. Municipal Cost Index (designed by the *American City and County* magazine in 1978 to show the effects of inflation on the cost of providing municipal services) rose 3.5 percent for the 12-month period ending in May, while the U.S. Consumer Price Index (CPI) was 2.8 percent during the same period.

According to the Texas A & M University Real Estate Center's *Outlook for the Texas Economy*, over the last several months the Texas economy advanced amid increased energy activity and a strong labor market. Oil production and the number of active Texas rigs increased, shaking off some of the slow down the Eagle Ford Shale experienced the last two years. Overall, the Texas economy remained robust, but trade uncertainty, volatile energy prices, and tax policy uncertainty present potential headwinds.

An evaluation of Wharton County gross sales and sales outlets shows an overall pattern of increases for both quarter over quarter and faster rates of growth in 2018. While the prospects for Texas and El Campo in the immediate year are still positive and the FY 2018-2019 sales tax is higher than FY 2017-2018, staff still projects a more conservative view of the coming year.

Notable Policies and Programs

Fund Balance Policy

While there is no statutory or regulatory requirement for a minimum fund balance, the generally accepted practice and rule of thumb is to have a fund balance of about 60-90 days. It has been several decades since El Campo was hit by a catastrophic storm; however, such a storm is always a dangerous possibility. Consequently, El Campo has felt a need to have a fund balance of 90 days so that the City is better prepared to respond to a disaster and maintain continuity of government and operations.

While the City continues to add to the total number of dollars in its fund reserve, the daily cost of operations has also increased, but in larger proportion to the total dollars. The General Fund improve its fund balance by 17 days over the previous year.

Hotel Occupancy Tax Policies

El Campo has historically allocated all its anticipated HOT funds and not maintained a budgeted fund balance or contingency, limiting the City's ability to accommodate for unplanned opportunities or emergencies. As noted previously, the budget established a policy of budgeting a contingency to give the City flexibility throughout the year and that policy continues in the FY 2018-2019 budget.

In addition, in prior years, annual requests have been evaluated on their merits for that year, regardless of funding in previous years. This budget proposes a policy stating that a new awardee should be weaned from HOT funding over one to three years after it has received funding for several years (particularly in cases where the City helps fund new events and those events have become successful).

Health Insurance

Employees are provided medical insurance through Cigna. Medical insurance is an important recruitment and retention benefit but also is a significant personnel expense.

The City experienced some high claims this year and the City received a 5 percent premium increase. El Campo's premiums will increase by \$26.41 (5.0 percent) to \$554.70 per month, the total cost of the insurance increase for FY19 is \$46,790.

Personnel

The City has a very lean operation for a service organization, where 70-75 percent of expenses would not be unusual for personnel costs. In the General Fund personnel costs account for 59.6 percent of expenditures, 20.3 percent in the Utility System Fund, 64.8 percent in the EMS Fund, and 42.1 percent overall.

Funding for employee merit increases is still included and each department will have a merit pool of 3 percent, requiring supervisors to be more discerning in their evaluations of personnel. The total cost for the adopted merit adjustments and associated benefits for FY19 is \$151,590.

Also included in the adopted budget is a Paramedic position in EMS to help alleviate with a shift that is currently being manned by two full-time positions and two part-time positions. The adopted position is budgeted at \$48,610, which includes wages, ancillary benefits and health insurance.

General Fund

Revenues

1. **Tax Rate.** The effective tax rate, i.e. the rate that generates approximately the same amount of revenue as FY 2018-2019 will be presented to Council in August, after staff receives the certified valuations.
2. **Sales Tax.** Sales taxes can be one of the direct indicators of the local economy. Sales tax collections in 2011-2015, were records and dropped, in 2015. Collections have risen every year since 2016. The FY 2018-2019 budget includes a 3.0 percent increase, reflecting a cautious economic outlook.
3. **Charges for Services.** Charges for services has decreased due to the new Civic Center Fund, and all fees associated with the Civic Center are now in that fund.

Expenditures

1. **Administration.** Additional funds are included for seasonal labor that will include an intern and clerical help for the City Manager, City Secretary, Deputy City Manager and Director of Personnel.
2. **Planning.** An additional \$5,000 has been included to increase the total demolition budget to \$20,000 for FY19.
3. **Police.** The Department's tasers are in need of replacement, \$13,630 is budgeted for tasers. Additional line items were increased to meet the department's needs.
4. **Public Works Administration.** Funds were reduced due to insourcing of mosquito abatement (decreased \$6,000).

Utility System Fund

Revenues

Charges for Services. There are no adopted rate increases for FY19. The City rate structure will remain as listed in the chart below.

	WATER			SEWER		
	Base Rate (first 3,000 gallons)	Rate per gallons	1,000	Base Rate	Rate per gallons	1,000
Residential	12.50	2.92		14.15	4.45	
Commercial	14.29	2.55		15.50	4.13	

Expenditures

1. **Multi-Departmental.** Included in the adopted budget is \$40,600 for a professional study on water impact fees. In FY18, the City completed the hydraulic model that will be utilized to complete this study.
2. **Water and Sewer Administration.** This department has a decrease of \$10,000 due to insourcing of the printing of utility bills.
3. **Water Production and Wastewater Collection.** As identified in the Comprehensive Plan, fencing around the lift stations is in need of replacement, \$10,000 is adopted to replace the fencing. Engineering is instrumental in our rehabilitation of our main replacements and other water and sanitary sewer improvements. This program has been budgeted with an increase of \$20,000.
4. **Wastewater Treatment Plant.** Also included in the Comprehensive Plan was replacement fencing around the treatment plant, this has been budgeted at \$15,000. It is anticipated that the City's water quality assessment fees to the state will increase \$15,000 in the next fiscal year.

EMS Fund

Revenues

Charges for Services. Charges for services has been maintained at the FY18 levels.

Intergovernmental Revenue. This line item also remained stable from the previous fiscal year.

Expenditures

Personnel. Included in the adopted budget is an additional Paramedic, as well as a 3% merit adjustment, effective October 1, 2018.

Transportation User Fee (TUF) Fund

Revenues

Residential. Each residential customer will be charged \$0.43 on each bill, to offset the savings from the new solid waste contract.

Commercial. Each commercial customer will be charged \$1.00 on each bill.

The Transportation User Fee (TUF) Fund was created to collect a user fee from each utility customer. This income will only be used for street repair, reconstruction and maintenance as well as sidewalk maintenance.

Conclusion

The desire of city councils to maintain the lowest *ad valorem* tax rate possible is understandable and important for attracting residents and businesses to have a tax rate and services that are competitive with other communities. The City of El Campo attempted to do this for several years by maintaining the effective tax rate (i.e. the rate that raises the same amount of revenue) and cutting expenses; however, creating an artificially low tax rate by deferring maintenance and/or failing to plan for known future expenses is not successful in the long term and usually creates a more painful fiscal environment for the future. Fortunately, over the years the City of El Campo has recognized

the need to reinvest in its infrastructure continually and has adopted tax rates that are higher than the effective rate in order to maintain quality services and position the City for the future.

There are issues with revenue and expense impacts that require consideration in the short- to medium-term, specifically:

1. Continuing investment in the City's information technology;
2. Statutory obligations incurred by passing the threshold of 10,000 citizens;
3. Improvement and maintenance of the City's streets;
4. Repair or rehabilitation of the City's mains for both water and sanitary sewer;
5. Investment in human resources in the EMS Department;
6. Erosion of municipal authority from statutory changes made by the Texas Legislature concerning annexation, appraisal caps, expenditure ceilings, and revenue limits.

Each of these issues will require thoughtful and deliberate consideration by the City Council, together with city staff, for development and commitment to a budget strategy to meet future demands.

Despite the improved economy, the adopted FY 2018-2019 budget is conservative in its revenue estimates and expenditures. The budget maintains a high level of reserves in order to mitigate the risks posed by El Campo's somewhat limited economy. In 2016, the City's conservative fiscal policies and budgeting resulted in the fourth consecutive affirmation by Standard & Poor's Rating of the City's AA- with a stable outlook, recognizing the City's healthy financial flexibility and policies. The City was cited with "strong management, with good financial policies and practices under the Financial Management Assessment methodology".

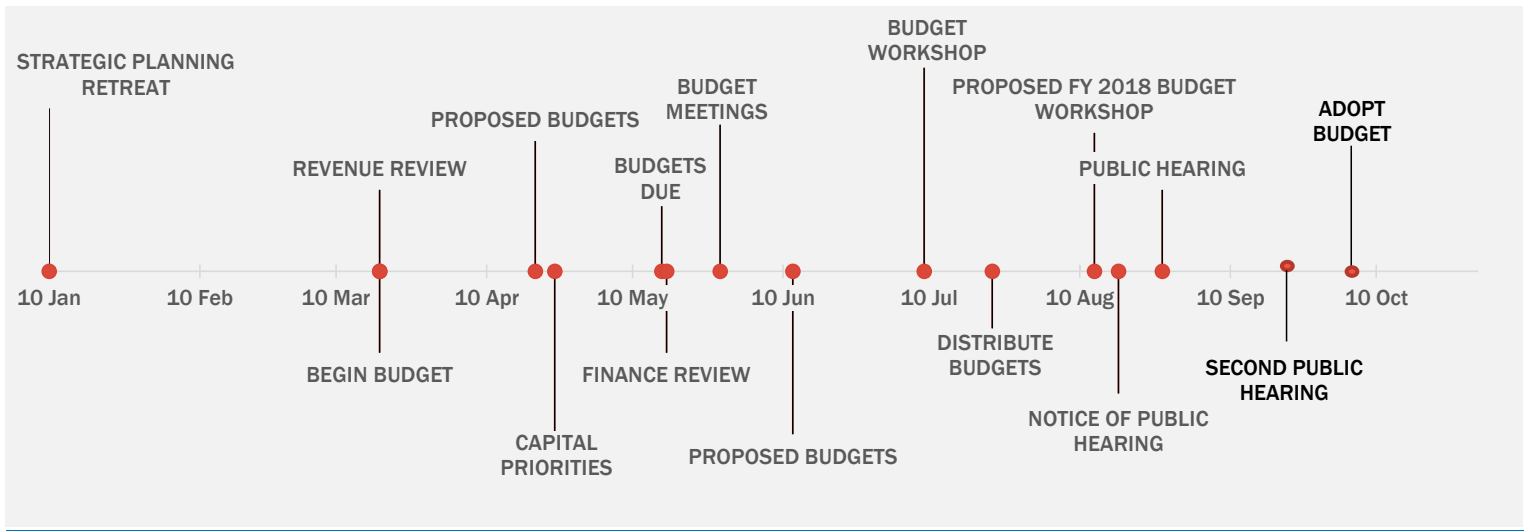
City government is the form of government that has the widest ranging impact on the daily lives of our citizens. Meeting the fundamental health, safety, and welfare needs of our citizens is essential to a progressive and successful community and as presented, this budget will ensure the safety of our citizens and enhance their quality of life while providing an environment for successful development.

I appreciate the efforts of staff during preparation of the adopted budget under another year of difficult fiscal circumstances. In addition, I wish to extend my thanks to the City Council for its willingness to take the time at the annual planning retreat and the budget workshops to understand each department's operations and share the Council's vision with staff. Such comprehension provides context and background to better grasp the budget and also enlightens staff's awareness of Council's priorities.

Respectfully,

Mindi Snyder
City Manager

BUDGET CALENDAR



PROJECT DETAILS

DATE	MILESTONE	NOTES
1/10/2018	Strategic Planning Retreat	
3/19/2018	Begin Budget	Begin 2018-2019 Budget Preparation
3/19/2018	Revenue Review	Revenue review (Finance and Department Heads); Fixed costs preparation (Finance)
4/20/2018	Proposed Budgets	Distribute proposed budgets to Department Heads
4/24/2018	Capital Priorities	Ranking of capital priorities by Department Heads
5/16/2018	Budgets Due	Budgets due to Finance
5/17/2018	Finance Review	Finance review budgets
5/28/2018	Budget Meetings	Budget meetings with departments (Finance, City Manager, Dept. heads)
6/12/2018	Proposed Budgets	Prepare proposed budget
7/9/2018	Budget Workshop	Budget workshop with Council
7/23/2018	Distribute Budgets	Distribute budgets to Council
8/13/2018	Proposed FY 2018 Budget Workshop	Discussion of proposed FY 2018 tax return; tax record vote to propose 2018 tax rate increase and schedule public hearing for August 27, 2018 (if necessary)
8/18/2018	Notice of Public Hearing	Publish notice of public hearing on tax increase (if necessary)
8/27/2018	Public Hearing	Call second public hearing on tax increase for September 10 (if necessary). Public hearing on tax increase (if necessary). Council work session on budget.
9/1/2018	Notice of Second Public Hearing	Publish notice of second public hearing on tax increase (if necessary). Publish notice of tax revenue increase (if necessary). Publish notice of revenues and expenditures.
9/10/2018	Second Public Hearing	Second public hearing on tax rate increase (if necessary). Conduct hearing on revenues and expenses.
9/24/2018	Adopt Budget	Adopt Budget

FUND STRUCTURE

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, Debt Service Fund, Transportation User Fee 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.

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.

Transportation User Fee Fund: This fund establishes a dedicated revenue source in which the money raised can only be used for street repair, reconstruction and maintenance, as well as sidewalk maintenance.

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, the Civic Center Fund and the EMS Fund.

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

- Depreciation is not budgeted
- 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.

FUND STRUCTURE

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.

Civic Center Fund: The Civic Center Fund accounts for all transactions relative to the Civic Center. The Civic Center utilizes Hotel Motel Funds and Civic Center rental fees to fund the Civic Center.

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.

Fleet Replacement Fund: The Fleet Replacement Fund is an internal service fund that provides for the replacement of the City's fleet, including Police Units, Public Works vehicles and other city fleet.

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.

COMMUNITY PROFILE

Form of Government

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

The Council appoints many residents, who have volunteered their expertise, experience, and time to serve on various boards and commissions. These standing boards and commissions make recommendations in an advisory capacity to special projects in the City.

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

Location

The City is located in the gulf coast region of southeast Texas and is the largest City in Wharton County with an estimated population of 11,602. It is located on U.S. Highway 59 and State Highway 71, approximately 72 miles southwest of Houston. U.S. Highway 59 is one of the major transportation arteries that ties the United States to Mexico and it is currently being converted to an interstate highway that would link Canada to Mexico.



Local Economy

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



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

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

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

El Campo History

In 1882 a railroad camp was located where El Campo now stands. The camp was first named "Prairie Switch" and then "Pearl of the Prairie" but was later changed by the Mexican Cowboys to "El Campo" which means "the camp." Ranching was the main industry, and thousands of cattle were shipped annually. At that time El Campo was surrounded by four large ranches; to the north was the Brown Ranch; to the south was the Texas Land and Cattle Company, to the west was the Herder Ranch, and to the east was the Pierce Ranch.



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

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

**CITY OF EL CAMPO
2018-2019 BUDGET
EXECUTIVE SUMMARY**

The following is a summary of key elements included in the Fiscal Year 2018-2019 Adopted Budget for the City of El Campo. The 2019 fiscal year begins October 1, 2018 and ends September 30, 2019.

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 FY19 Adopted Budget, FY18 Amended Budget, and the FY18 Adopted Budget.

FY19 Adopted Net Budget Summary

	FY18 Adopted Budget	FY18 Amended Budget	FY18 Adopted Budget
General Fund	9,225,550		9,365,440
Court Technology Fund	5,000	5,000	8,500
Juvenile Case Mgmt Fund	6,500	6,500	6,500
Hotel/Motel Fund	160,000	160,000	160,000
Debt Service Fund	2,314,830	2,314,830	2,270,290
Police Seizure Fund	4,650	4,650	4,650
Water and Sewer Fund	3,898,210	3,898,210	3,947,880
Solid Waste Fund	1,885,00	1,885,000	1,968,500
Civic Center Fund	0	0	130,830
EMS Fund	1,887,250		1,977,870
TUF Fund	0	0	28,060
Fleet Replacment Fund	142,700	142,700	169,700
General Govt CIP	429,230	429,230	324,680
Utility CIP	490,000	490,000	490,000
TOTAL	20,683,850		21,087.830

Budget Basis

The budgets for the Governmental Funds (General Fund, Court Technology Fund, Hotel/Motel Fund, Debt Service Fund, Transportation User Fee 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, Civic Center, and 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 FY18 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

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 42% of total City operating and maintenance expenditures. The adopted budget includes 111 full time equivalent positions.

Highlights of the personnel section of the Adopted FY19 Budget:

- 3.00% merit adjustment, effective October 1, 2018, totaling \$151,590
- Additional personnel includes an Assistant Aquatic Center Manager and Paramedic
- An estimated increase health insurance premiums of 5%, with consultant bidding plan out

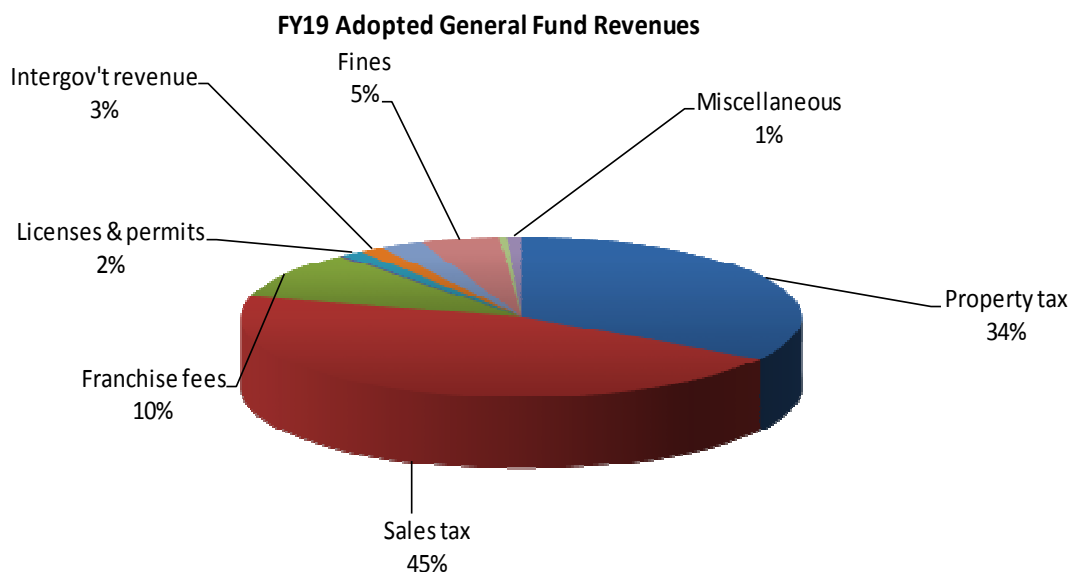
2018-2019 BUDGET BUDGET SUMMARY
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GENERAL FUND

The General Fund is the chief operating fund of the City. The General Fund is a constitutional fund and is utilized to account for all City revenues and expenditures except those, which are required to be classed in other constitutional funds. Included in this fund is: public safety, general government, public works and community services. 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 \$9,365,440. This is a \$16,510 decrease from the previous fiscal year's estimate for year-end due to moving the Civic Center to its own fund.



Taxes

Advalorem tax, or property tax (including penalties and delinquent tax), is estimated at \$3,002,770 for FY19, which is a decrease of \$5,500 due values decreasing from the previous fiscal year.

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

Franchise fees are the General Fund's third largest revenue source and are projected to decrease in FY19. Franchise fees are estimated to be \$862,300 for FY19, up \$39,862 from the year end estimate. Finally, alcoholic beverage taxes also remained stable at \$165,000, nearly equivalent to the FY18 year-end estimate.

Licenses and Permits

Licenses and permits are expected to increase in FY19. Licenses and permits are budgeted at \$116,330.

Intergovernmental Revenue

This source of revenue comes from the El Campo Independent School District for two School Resource Officers. This revenue source increased for FY19.

Charges for Services

Revenues in this category include: 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 \$220,430. This is \$113,500 decrease attributable to moving the Civic Center to its own fund. This revenue source makes up 4% 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 \$404,560.

Interest and Miscellaneous

The final revenue categories in the General Fund are interest, transfers and miscellaneous. Investment interest is budgeted at \$35,000 for FY19.

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

Transfers

Transfers total \$499,010 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 \$9,365,440.

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

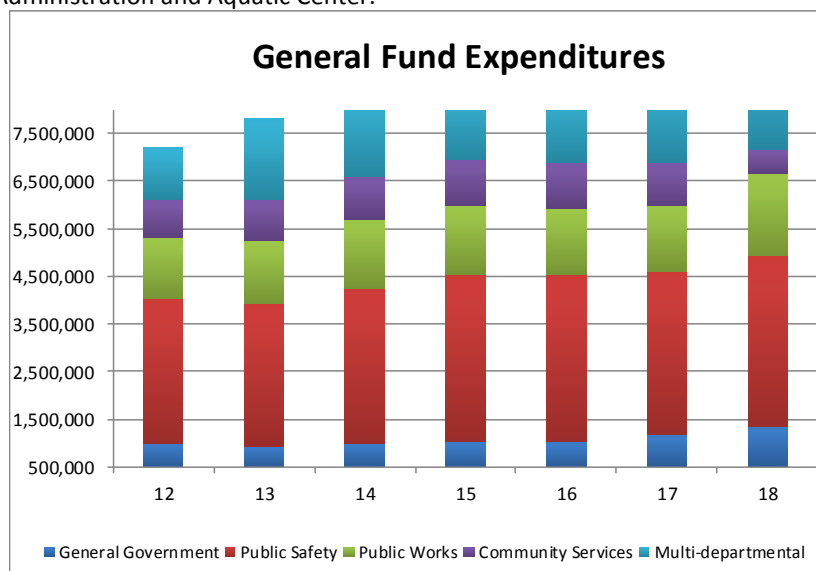
The largest General Fund expenditure is public safety, with a total budget of \$3,650,370, and an increase of \$70,460 or 1.97%. Public safety consists of: Police, Communications and Fire, and Emergency Management.

Multi-Departmental expenditures and transfers (Non-Departmental), total \$1,366,050 and \$648,440, respectively. Included in these expenditures are: property insurance, audit, attorney fees, and transfers to the Information Technology Fund, Fleet Replacement Fund and the Capital Project Fund.

Public Works comprises the third largest division. Total expenditures budgeted for FY19 is \$1,766,210. Public Works includes: Public Works Administration, Streets, Vehicle Maintenance and Parks and Facilities Maintenance.

The fourth largest category is General Government. For FY19, \$1,480,630 is budgeted, which represents a 16% increase, attributable to additional personnel. 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 FY19, \$452,740 is budgeted for Community Services Administration and Aquatic Center.



Categorical breakout of General Fund Expenditures

Personnel Services

The largest categorical expense in the General Fund is personnel services. This category increased 4.46% from the previous fiscal year. This is attributable to the pay adjustments, a 3.00% merit adjustment, effective October 1, 2018, as well as additional personnel, including an Assistant Aquatic Center Manager. The total budget for General Fund personnel is \$5,619,940.

Operational Expense

Operational expense is the second largest category in the General Fund and includes: insurance, communications, training and travel, electricity, natural gas, dues and subscriptions, and other maintenance costs. Total Operation Expense for the General Fund for FY19 is \$1,181,480.

Other Services

Other services is the third largest category in the General Fund and are expenses related to contracted services including engineering, legal fees, payments to appraisal district and payments to the outside agencies. This category has increased 2.89%.

Supplies

Supplies include office supplies, uniforms, gas and oil, minor equipment and various other supplies. This category is up 3.89% from FY18, or \$14,710 and is attributable to the minor equipment purchases (Tasers) .

Repairs and maintenance

Repairs and maintenance expenditures are budgeted with a 16.25% decrease, mainly attributable to the Civic Center moving to its own fund.

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 FY18, additional funds were added to the fund balance.

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 \$8,500. Funds match the FY18 year-end levels.

Expenditures

Expenditures are budgeted at \$8,500 to support technology expenditures.

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 carry a small fund balance in FY18.

JUVENILE CASE MANAGMENT FUND

This fee is paid by those who pay tickets at El Campo Municipal Court, and was implemented by El Campo in 2016.

Revenues

The Juvenile Case Management Fund revenues are projected at \$6,500. This mirrors the FY18 Year End estimate.

Expenditures and Transfers

Included in the Adopted Budget is \$6,500 for a transfer to the General Fund to support the Juvenile Case Manager in Municipal Court.

Fund Balance

The Juvenile Case Management Fund will carry a minor fund balance as \$2,469.

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 at the FY18 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 \$119,720.

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

Revenues and Transfers

The Debt Service Fund revenues and transfers are projected to total \$2,270,290. This is slightly less than the 2018 budgeted amount due to the retire of capital leases.

Taxes

Ad Valorem tax, or property tax, is estimated at \$1,240,560 for FY19.

Interest

The final revenue source in this fund is interest. Interest is projected at \$200 for FY19, which matches the year end estimate for FY18.

Transfers

A transfer in the amount of \$906,820 from the Water and Sewer Fund will be used for the debt associated with water and sewer projects and \$122,710 from the EMS Fund will be used to support the 2015 and 2016 GOB payments for the new Public Safety Building.

Expenditures

The Debt Service Fund expenditures are projected at \$2,270,290.

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 \$1,312,000. Principal is still outstanding for the 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, and 2016 General Obligation Bonds.

Interest payments are the second largest category in the Debt Service Fund, totaling \$866,390.

Capital leases are the third largest category, in the amount of \$87,650 for the street sweeper, dump truck, tractor/shredder and motor grader capital leases.

Finally, fiscal agent fees are the last category in the Debt Service Fund. Fiscal agent fees are projected at \$4,250 for FY19.

Fund Balance

Fund balance decreased in FY18 by \$74,619, totaling \$34,554.

POLICE SEIZURE FUND

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

Revenues

Revenues for the Police Seizure Fund are projected at \$4,650 for FY19.

Expenditures

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

Fund Balance

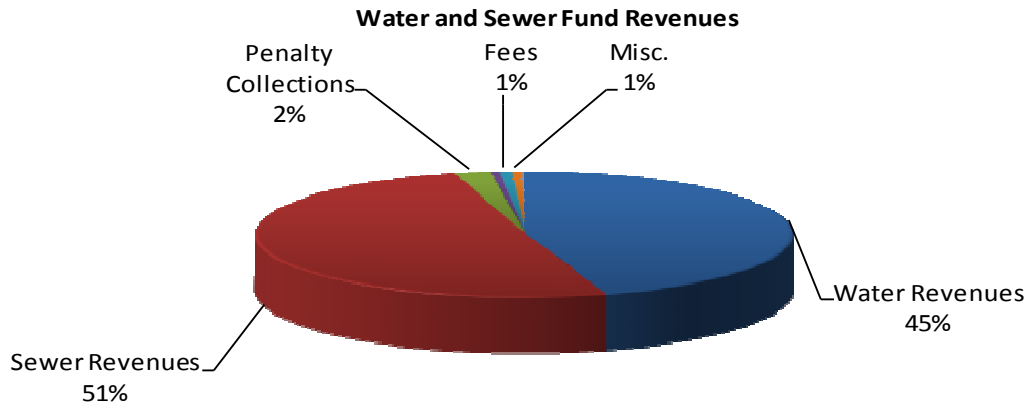
The Police Seizure Fund saw a decrease in fund balance in FY19, which is attributable to the purchase of equipment. The fund has \$67,938 in fund balance. It is anticipated that the fund levels will remain the same in FY19.

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 \$3,947,880. This is stable from the previous fiscal year, an increase of only \$49,670 or 1.27%.



Water and Sewer Revenue

Sewer revenue is the largest revenue source in this fund and is estimated at \$1,930,070 for FY19, matches the FY18 level. **No sewer rate increases are Adoptedin this budget.**

Water revenue is the second largest revenue source in this fund and is projected to be \$1,761,510 for FY19. **No water rate increases are Adoptedin this budget.**

Penalty Collections

Penalty collections remain stable in the budget. The FY19 budget includes \$90,500 for penalties.

Interest

Investment interest is budgeted at \$8,500 for FY19.

Taps, Fees and Miscellaneous

Taps, fees and miscellaneous revenues only constitute \$71,200 of the Water and Sewer Fund revenues. Included in this category are: water taps, sewer taps, reinstatement fees, returned check fees and equity returns.

Transfers

Transfers only constitute \$86,100 (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 \$3,947,880.

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 FY19 are \$1,018,930. Greater detail regarding expense can be found in the department summary section.

The second largest division is Wastewater Treatment Plant. For FY19, \$449,760 is budget for plant operations.

Administration is the third largest expense in the Water and Sewer Fund. For FY19, \$159,390 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 \$2,319,800. 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 4.56% over the previous fiscal year, attributable to the merit increase effective October 1.

Other Services

Other services are expenses related to contracted services including leak study, engineering services, lab testing fees, assessment fees to the state, and miscellaneous services. This category is the second largest expenditure category in the Water Sewer Fund and has increased 9.47%.

Operational Expense

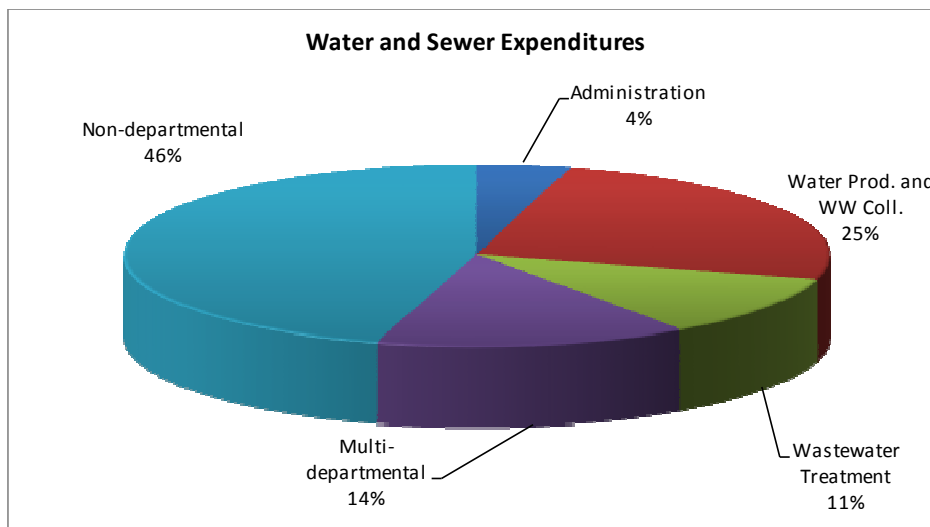
Operational expense is the third largest category in the Water and Sewer Fund and includes: insurance, communications, training and travel, electricity, natural gas, dues and subscriptions, and other maintenance costs. This category is projected to decrease by 0.31% from the previous fiscal year.

Repairs and maintenance

Repairs and maintenance expenditures are budgeted 11.61% increase.

Supplies

The smallest categorical expense for the Water and Sewer Fund is supplies for FY19. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other supplies. This category is the same as FY18.



Retained Earnings

As mandated by policy, the Water and Sewer Fund carries a reserve of 90 days of current year's expenditures.

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 \$1,968,500.

Garbage Service

Garbage service is estimated at \$1,825,000 for FY19, which remains stable from the FY18 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 \$1,968,500. Again, this is constant with the FY18 year-end estimate.

Garbage Contract

The majority of expenditures in this fund belong to garbage contracts. The City utilizes Waste Connection for garbage services; \$1,750,000 is budgeted for the FY19 fiscal year.

Transfers

Included in the FY19 Adopted Budget are transfers to both the General Fund, in the amount of \$57,400 and the Water and Sewer Fund, in the amount of \$86,100.

Retained Earnings

The Solid Waste Fund has nearly \$279,788 in retained earnings, funds which have carried over the last several fiscal years.

CIVIC CENTER FUND

The Civic Center fund records transactions relative to the operations and maintenance of the City's Civic Center. This is the first year of this fund. Previously, the Civic Center was funded through the General Fund.

Revenues

The Civic Center are projected at \$179,360, of which \$120,000 in Civic Center Fees and \$59,360 is a transfer in from the Hotel/Motel Fund.

Expenditures

The Civic Center total expenditures for FY19 are \$130,830, for the contracting out of maintenance, electricity, natural gas, communications and other building maintenance.

Retained Earnings

As the first year of this fund, the fund will build a balance beginning with \$48,530 at the end of FY19 to later be used for any major maintenance or shortfalls.

TRANSPORTATION USER FEE FUND

The Transportation User Fee fund records transactions relative to street maintenance. This is the first year of this fund.

Revenues

The Transportation User Fee Fund revenues are projected at \$28,060, which are all fees paid by residents and businesses.

Expenditures

The Transportation User Fee expenses for FY19 are \$28,060 and will be used for seal coating streets.

Retained Earnings

As the first year of this fund, the fund will not carry a balance in the first year but in the future will build a balance to assist with projects.

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 \$1,977,870, with a large increase attributable to collections and funding from ESD #4.

Intergovernmental Revenue

Intergovernmental revenue is estimated at \$987,120 for FY19. 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 FY19 projection is \$975,000.

Expenditures and Transfers

The EMS Fund expenditures are projected at \$1,977,870. 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 \$1,282,120 for FY19 and include funds for additional funds for an additional Paramedic and merit increases.

Operational Expense

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

Supplies

The next largest categorical expense for the EMS Fund is supplies for FY19. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other medical supplies.

Repairs and maintenance

Repairs and maintenance expenditures budgeted at \$61,490 for vehicle maintenance and equipment maintenance.

Capital Expense

The fifth largest category is capital expenditures budgeted as \$95,610 for existing ambulance payments.

Other Services

Other services are expenses related to fees for the medical director, budgeted at \$15,000 for FY19.

Transfers

Transfers are planned for FY19 at \$233,790 to the Information Technology Fund, General Fund (for 1.5 dispatchers) and the Debt Service Fund.

Retained Earnings

The EMS Fund has \$489,761 in retained earnings. These funds are not expected to grow or be drawn down on in FY19.

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 FY19. Transfers from both the General Fund of \$185,490, Utility Fund of \$52,010 and EMS Fund of \$7,430 will be utilized for equipment purchases as well as any maintenance costs.

GENERAL GOVERNMENT CIP FUND

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

Revenue in this fund comes from a transfer from the General Fund, and totals \$324,680 for FY19.

Planned projects for FY19 include: street seal coating (\$300,000), and a new recorder system for Police (\$24,680).

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 FY19 include: water and sewer line rehabilitation (\$400,000), Water and plant maintenance (\$90,000).

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

Conclusion

The previous discussion provides the reader with an overview of the Adopted FY 18 budget and key differences from the FY19 budget. The following sections of the budget provide a more detailed discussion of the Adopted Budget.

STRATEGIC PLAN

COMMUNITY VALUE

To be a community that continues to value its small-town character, have community volunteer groups, and local businesses in the spirit of cooperation and continuous improvement.

HEALTH CARE	Work with Hospital District to attract key additional health care services, including OB/GYN services, orthopedic services, long term rehab and skilled nursing facilities
	Assist the hospital in rebranding the image of the community showing positive aspects of health care as an economic development tool, and to encourage local citizens
	Solve the identification and selection to fill for EMS Medical Director position
	Work with the hospital to resolve conflicts between city insurance coverages and hospital services.
EMPLOYEE ENGAGEMENT	Seek ways to involve all employees in community activities.

COMMUNITY CHARACTER

To be a community that celebrates families and community interaction ensuring balanced opportunities for housing, employment, education and recreation.

SKATE PARK	Determine location; design and construct a skate park
IMPLEMENT EXISTING RECOMMENDED PARK IMPROVEMENTS	Utilize the recommendations in the Comprehensive Plan to implement improvements to all city parks. Prioritize the parks list provided in the Comprehensive Plan.
SOFT PROGRAMMING	Complete all improvements in each park utilizing the priority order before beginning the improvements to the next.
AMPHITHEATER/PAVILION FEATURE	Implement soft programming, such as farmers market, movies in the park, etc., so that these program are provided at each park
DISC GOLF VENUE	Determine location; design and construct an amphitheater/pavilion facility.
MASTER PARK PLAN FOR SELECTED PARKS	Determine location; design and construct a disc golf venue.
MASTER LANDSCAPING PLANS	Establish master park plans for Friendship and Willie Bell parks.
SPRAY PARK	Develop landscaping plans for each city park.
	Determine feasibility, location; design and construct a spray park.

STRATEGIC PLAN

BALANCED GROWTH

To be a community that strives to balance residential and non-residential (commercial and industrial) development supported by sound infrastructure and efficient transportation systems.

LAND USE PRIORITIES	Develop an action plan for the West Loop Planning area.
AGING INFRASTRUCTURE	Establish and make recommendations on an impact fee plan. Explore and make recommendations for alternative revenue sources for funding infrastructure needs.
WATER SYSTEM	Install water plant fencing/beautification at four locations. Establish a water master plan with hydraulic modeling.
WASTEWATER SYSTEM	Install generators at major lift stations. Install fencing/beautification at all lift stations. Purchase a vacuum truck. Establish a wastewater master plan with hydraulic modeling (combined effort with water system plan).
STORMWATER	Develop fill and freeboard ordinance (flood damage prevention ordinance amendments). Identify and implement “best practices” management improvements (BMPs).
TRANSPORTATION	Adopt 2016 transportation plan ordinance (as established in the Comprehensive Plan). Review and update design criteria manual. Review and update pedestrian pathway plan. Establish ROW acquisition options for East Loop area for TX Dot consideration. Prepare Bikeway Master Plan.
WORKFORCE DEVELOPMENT	Continue partnership with CDC and schools.

PUBLIC SAFETY

To be a community that places a high premium on the safety of its citizens through effective law enforcement programs.

RECRUITMENT	Explore and make recommendations to the City Council on the use and funding of offering signing bonuses, academy reimbursements and moving expense reimbursements within the PD and EMS departments.
RETENTION	Explore and make recommendations regarding establishing a step-pay system that assures upward pay mobility, especially in the police department. Explore and make recommendations regarding improved benefits, particularly health insurance and retirement.

STRATEGIC PLAN

QUALITY OF LIFE

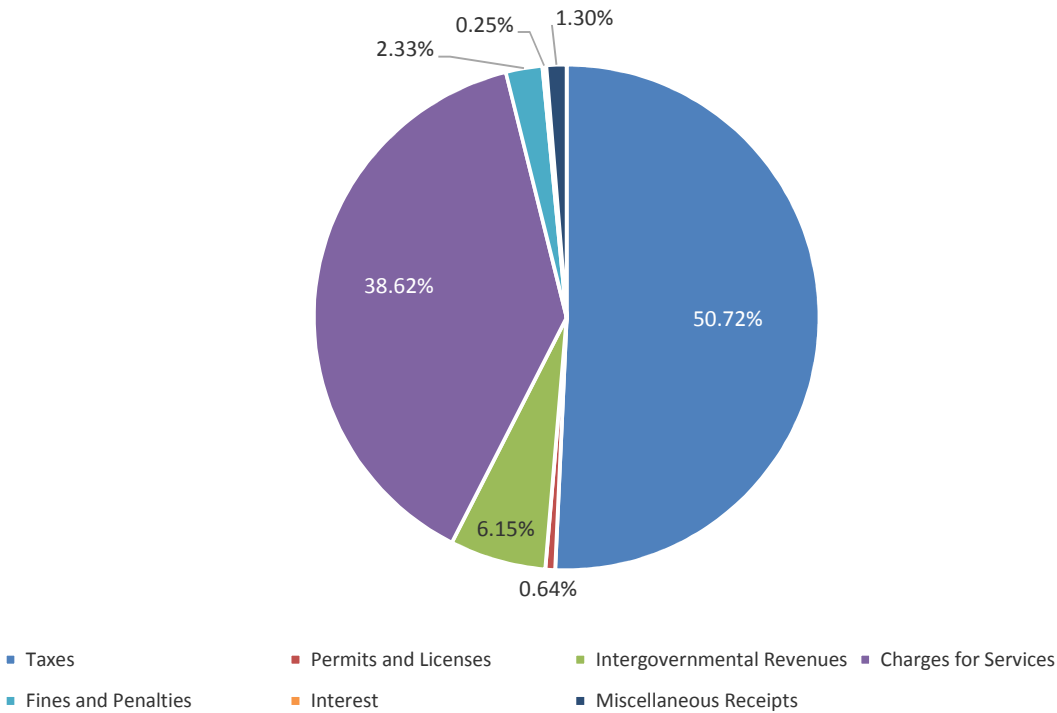
To be a community that values its quality of life by establishing sound development practices that buffer neighborhoods from incompatible development and excessive traffic.

COMMUNITY APPEARANCE	Identify issues and establish an entryway corridor improvement plan to include gateway improvements and street lighting along entryway corridors.
HOUSING	Establish an economic incentive housing program.
CODE ENFORCEMENT	Expand residential code enforcement program.
ZONING CODE AMENDMENTS	Review and make recommendations to zoning code for location of mobile and/or manufactured homes.
	Review requirements and make recommendations for “mini-housing” as affordable housing alternatives.
NEIGHBORHOOD ASSOCIATIONS	Assist established neighborhoods with establishment of HOAs, so those neighborhoods can establish and assist with code requirements.

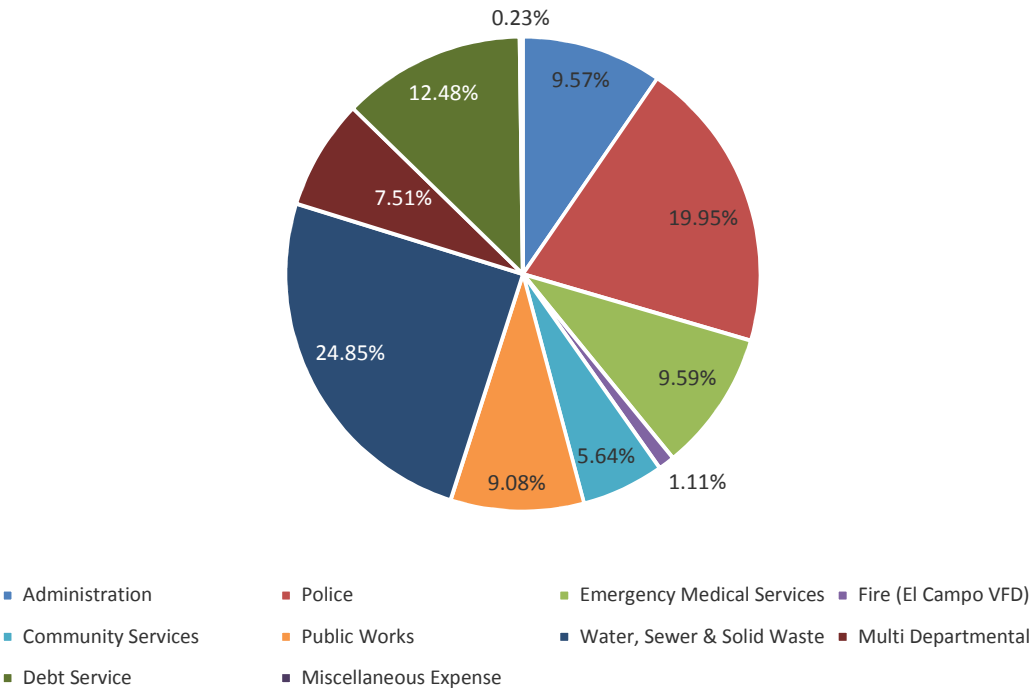
CITY OF EL CAMPO, TEXAS
FY19 ADOPTED BUDGET
BUDGET SUMMARY

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change from FY18
REVENUES						
Taxes	8,614,466	9,066,150	9,053,434	9,285,600	219,450	2.42%
Permits and Licenses	111,119	122,640	111,825	116,330	(6,310)	-5.15%
Intergovernmental Revenues	1,164,412	1,120,520	1,116,780	1,116,590	(3,930)	-0.35%
Charges for Services	6,752,480	6,897,760	6,985,117	7,020,570	122,810	1.78%
Fines and Penalties	425,602	474,060	431,945	424,060	(50,000)	-10.55%
Interest	52,110	42,550	45,785	44,600	2,050	4.82%
Miscellaneous Receipts	281,385	229,800	229,492	235,300	5,500	2.39%
Total Revenues	17,401,574	17,953,480	17,974,378	18,243,050	289,570	1.61%
Transfers In	2,172,837	2,995,590	3,085,052	2,893,310	(102,280)	-3.41%
Total Other Sources	2,172,837	2,995,590	3,085,052	2,893,310	(102,280)	-3.41%
TOTAL RESOURCES	19,574,410	20,949,070	21,059,430	21,136,360	187,290	0.89%
EXPENDITURES						
Administration	1,449,278	1,595,440	1,536,409	1,742,080	146,640	9.19%
Police	3,166,925	3,507,260	3,392,048	3,629,400	122,140	3.48%
Emergency Medical Services	1,902,759	1,761,970	1,699,965	1,744,080	(17,890)	-1.02%
Fire (El Campo VFD)	197,782	201,980	201,446	201,980	-	0.00%
Community Services	932,105	1,066,620	970,378	1,025,620	(41,000)	-3.84%
Public Works	1,534,759	1,687,250	1,577,497	1,652,220	(35,030)	-2.08%
Water, Sewer & Solid Waste	3,536,640	4,365,430	4,367,859	4,521,520	156,090	3.58%
Multi Departmental	1,498,791	1,402,920	1,458,720	1,366,050	(36,870)	-2.63%
Debt Service	2,211,641	2,314,830	2,313,780	2,270,290	(44,540)	-1.92%
Miscellaneous Expense	51,593	41,280	72,706	41,280	-	0.00%
Total Expenditures	16,482,272	17,944,980	17,590,807	18,194,520	249,540	1.39%
Transfers Out	2,172,837	2,995,590	3,085,052	2,893,310	(102,280)	-3.41%
Total Other Financing Uses	2,172,837	2,995,590	3,085,052	2,893,310	(102,280)	-3.41%
TOTAL EXPENSES	18,655,109	20,940,570	20,675,859	21,087,830	147,260	0.70%

FY19 REVENUES

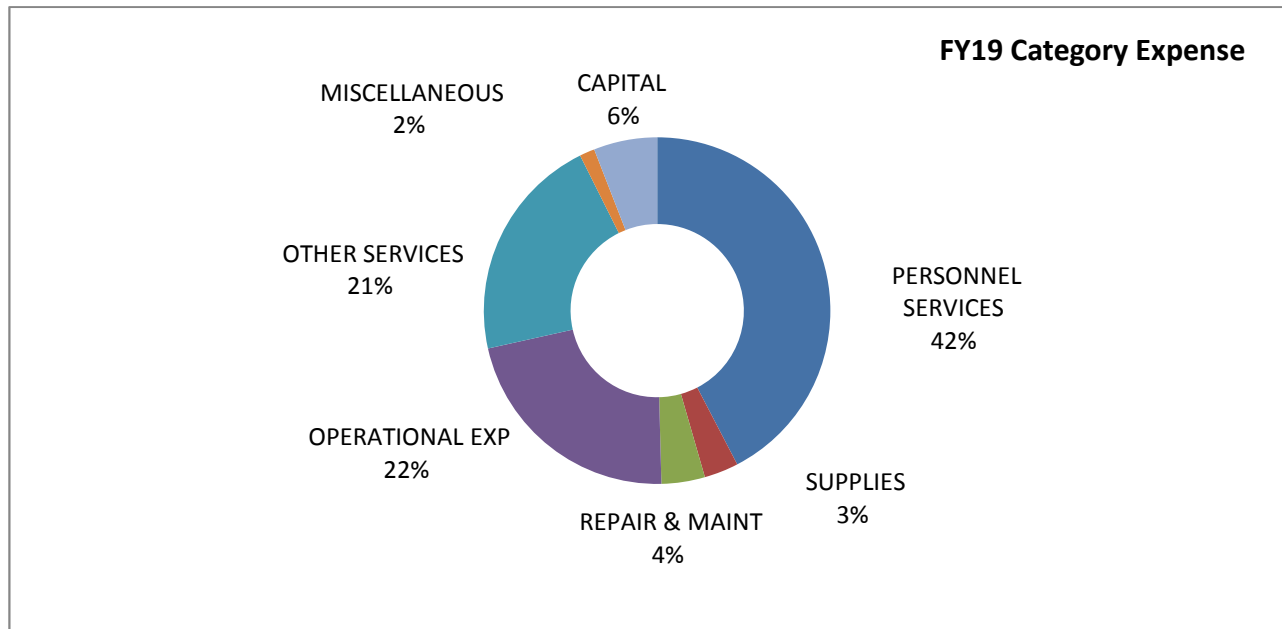


FY19 EXPENDITURES



CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
SUMMARY OF EXPENDITURES BY CATEGORY

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
PERSONNEL SERVICES	\$6,876,669	\$7,423,040	\$7,072,170	7,705,040	282,000	4%
SUPPLIES	576,391	565,560	572,461	586,520	20,960	4%
REPAIR & MAINT	811,961	685,760	726,395	734,310	48,550	7%
OPERATIONAL EXP	3,690,776	3,824,170	3,770,671	3,984,770	160,600	4%
OTHER SERVICES	3,608,192	3,796,820	3,867,152	3,850,230	53,410	1%
MISCELLANEOUS	234,844	253,360	229,101	253,660	300	0%
CAPITAL OUTLAY	683,439	1,396,270	1,352,857	1,079,990	-316,280	-23%
Total Expenditures	16,482,272	17,944,980	17,590,807	18,194,520	249,540	1%
TRANSFERS	2,172,837	2,995,590	3,085,052	2,893,310	-102,280	-3%
Total Other Financing	2,172,837	2,995,590	3,085,052	2,893,310	-102,280	-3%
TOTAL EXPENSES	18,655,109	20,940,570	20,675,859	21,087,830	147,260	0.70%



CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
OVERALL SUMMARY OF REVENUES, EXPENDITURES & FUND EQUITY

	GOVERNMENTAL FUND TYPES						INT. SRVC FUND TYPES		
	General Fund	Court Technology	Juvenile Case Management	Hotel/Motel	Debt Service	Police Seizure	Information Technology	Health Insurance	Fleet Replacement
BEGINNING BALANCE	\$3,312,281	\$4,341	\$2,469	\$206	\$34,554	\$67,939	-\$194,232	\$0	\$0
REVENUES									
Taxes	7,885,040			160,000	1,240,560				
Permits and Licenses	116,330								
Intergovernmental Revenues	129,470								
Charges for Services	220,430								
Fines and Penalties	404,560	8,500	6,500			4,500			
Interest	35,000				200	150			
Miscellaneous Receipts	75,600							0	
Total Revenues	8,866,430	8,500	6,500	160,000	1,240,760	4,650	0	0	0
Transfers In	499,010				1,029,530		234,930	0	169,700
Total Other Sources	499,010	0	0	0	1,029,530	0	234,930	0	169,700
TOTAL RESOURCES	9,365,440	8,500	6,500	160,000	2,270,290	4,650	234,930	0	169,700
OPERATING EXPENSES									
Personnel Services	5,619,940								
Supplies	393,170								
Repair and Maintenance	342,650								
Operational Expense	1,181,480						234,930		
Other Services	940,400								
Miscellaneous	238,360	8,500		41,280		4,650		0	
Capital Outlay	0								169,700
Debt Service	0				2,270,290				
Total Expenditures	8,716,000	8,500	0	41,280	2,270,290	4,650	234,930	0	169,700
Transfers Out	649,440	0	6,500	118,720					
Total Other Financing Uses	649,440	0	6,500	118,720	0	0	0	0	0
TOTAL EXPENSES	9,365,440	8,500	6,500	160,000	2,270,290	4,650	234,930	0	169,700
TOTAL ENDING BALANCE	3,312,281	4,341	2,469	206	34,554	67,939	-194,232	0	0
Reserve for contingencies	2,179,000	0	0	0	0	0	0	0	0
Restricted balance	500,000	0	0	0	0	0	0	0	0
Designated for selacoating	300,000	0	0	0	0	0	0	0	0
UNRESTRICTED	\$633,281	\$4,341	\$2,469	\$206	\$34,554	\$67,939	-\$194,232	\$0	\$0

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
OVERALL SUMMARY OF REVENUES, EXPENDITURES & FUND EQUITY

PROPRIETARY FUND TYPES				CAPITAL FUNDS			ALL FUNDS		
Water and Sewer	Solid Waste	Civic Center	EMS	General Government CIP	Transportation User Fee Fund	Utility CIP	2018-19 TOTALS	2017-18 TOTALS	2016-17 TOTALS
\$2,453,592	\$279,786	\$0	\$489,760	\$0	\$0	\$0	\$6,450,697	\$8,161,600	\$7,242,299
							9,285,600	9,053,434	8,614,466
							116,330	111,825	111,119
			987,120				1,116,590	1,116,780	1,164,412
3,852,080	1,825,000	120,000	975,000		28,060		7,020,570	6,985,117	6,752,480
							424,060	431,945	425,602
8,500			750				44,600	45,785	52,110
1,200	143,500		15,000				235,300	229,492	281,385
3,861,780	1,968,500	120,000	1,977,870	0	28,060	0	18,243,050	17,974,378	17,401,574
86,100		59,360		324,680		490,000	2,893,310	3,085,052	2,172,837
86,100	0	59,360	0	324,680	0	490,000	2,893,310	3,085,052	2,172,837
3,947,880	1,968,500	179,360	1,977,870	324,680	28,060	490,000	21,136,360	21,059,430	19,574,410
802,980			1,282,120				7,705,040	7,072,170	6,876,669
66,600		1,250	125,500				586,520	572,461	576,391
240,250		89,920	61,490				734,310	726,395	811,961
511,280		39,660	164,360		28,060		2,159,770	3,770,671	3,690,776
570,410	1,825,000		15,000				3,350,810	1,553,372	1,396,551
15,000							307,790	229,101	234,844
			95,610	324,680		490,000	1,079,990	1,352,857	683,439
							2,270,290	2,313,780	2,211,641
2,206,520	1,825,000	130,830	1,744,080	324,680	28,060	490,000	18,194,520	17,590,807	16,482,272
1,741,360	143,500		233,790				2,893,310	3,085,052	2,172,837
1,741,360	143,500	0	233,790	0	0	0	2,893,310	3,085,052	2,172,837
3,947,880	1,968,500	130,830	1,977,870	324,680	28,060	490,000	21,087,830	20,675,860	18,655,109
2,453,592	279,786	0	489,761	0	0	0	6,499,227	8,545,170	8,161,600
551,630	0	0	0	0	0	0	2,730,630	2,083,922	1,908,927
0	0	0	0	0	0	0	500,000	500,000	500,000
0	0	0	0	0	0	0	300,000	0	0
\$1,901,962	\$279,786	\$0	\$489,761	\$0	\$0	\$0	\$5,999,227	\$8,045,170	\$7,661,600

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
SUPPLEMENTAL REQUESTS

Department	Account Name	Description	Amount
ALL	Salaries, Retirement, Social Sec.	3% merit adjustment	\$ 110,410
Non-Departmental	Fleet Transfer	Fleet Transfer for 5 Vehicles	\$ 22,000
Mayor and Council	Miscellaneous Services	Reflect trend	\$ (200)
Mayor and Council	Training and Travel	Increase for planned conferences	\$ 2,000
Administration	Contract Labor	Interns, contract labor	\$ 44,660
Administration	Minor Equipment	Reflect trend	\$ 30
Administration	Communications	Reflect actual expense, with new contract	\$ (3,000)
Administration	Training and Travel	Additional training to maintain certifications	\$ 2,000
Administration	Advertising & Legal Notices	Reflect trend	\$ 2,010
Administration	Dues & Subscriptions	Reflect trend	\$ 300
Personnel	Payroll Processing Services	Reflect actual expense	\$ 2,650
Municipal Court	Office Supplies	Reflect actual expense	\$ 800
Municipal Court	Uniforms	Purchase shirts for court staff	\$ 300
Municipal Court	Mileage	Reflect actual expense	\$ 500
		Additional training to maintain certifications and staff of 4	\$ 1,000
Municipal Court	Dues & Subscriptions	Additional expense with staff of 4	\$ 320
Planning	Demolition	Demolition	\$ 5,000
Police	Minor Equipment	Tasers	\$ 13,630
		Additional expense for supplies for maintenance of PSHQ	\$ 1,000
Police	Housekeeping Supplies	PSHQ	\$ 1,000
Police	Buildings & Grounds Maintenance	Additional expense for maintenance of PSHQ	\$ 3,000
		Educational reimbursement for Master's Degrees (3 employees)	\$ 4,000
Police	Training and Travel		\$ 4,000
Police	Medical Exams	Reflect increase in expense	\$ 5,000
Emergency Management	Vehicle & Machinery Maintenance	Maintenance of the Mobile Command Vehicle - tires	\$ 800
Emergency Management	Advertising and Legal Notices	Notices for bidding, etc.	\$ 500
Public Works Admin.	Mosquito Abatement	Utilizing staff for spray application	\$ (6,000)
Public Works Admin.	Underground Storage Tank Insurance	Reflect actual expense	\$ 1,200
Parks	Recreational Improve	Additional wood fibers for playgrounds	\$ 2,500
Aquatic Center	Concessions	Reflect actual expense	\$ 1,000
Aquatic Center	Chemicals	Reflect actual expense	\$ 1,000
Total Supplemental Requests General Fund			\$ 218,410
ALL	Salaries, Retirement, Social Sec.	3% merit adjustment	\$ 19,640
Utility Multi Departmental	City Attorney	Increase for services	\$ 1,630
Utility Multi Departmental	Professional Services	Water impact fees	\$ 40,600
Utility Non-Departmental	Fleet Transfer	1 vehicle	\$ 5,000
W&S Administration	Billing Services	Insourcing of billing	\$ (10,000)
Water Production & WW Collection	Buildings & Grounds Maintenance	Fencing around plants	\$ 10,000
Water Production & WW Collection	Engineering	Engineering associated with water rehab	\$ 20,000
Water Production and WW Collection	Lab Fees	Reflect actual expense	\$ 2,000
Wastewater Treatment Plant	Buildings & Grounds Maintenance	Fencing around lift station	\$ 15,000
Wastewater Treatment Plant	WQ Assessment Fees to State	Reflect actual expense	\$ 15,000
Total Supplemental Requests Water and Sewer Fund			\$ 118,870

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
SUPPLEMENTAL REQUESTS (CONTINUED)

ALL	Salaries, Retirement, Social Sec.	3% merit adjustment	\$	21,540
EMS	Salaries, Retirement, Social Sec.	Paramedic	\$	48,610
Total Supplemental Requests EMS			\$	70,150
Civic Center	Buildings & Grounds Maintenance	New Chairs	\$	20,000
Total Supplemental Requests Civic Center			\$	20,000
TOTAL SUPPLEMENTAL REQUESTS			\$	427,430

Note: These line items have been increased to meet Strategic Plan Goals.

CITY OF EL CAMPO, TEXAS
FY 19 DETAILED ADOPTED BUDGET
PERSONNEL SCHEDULE

	FY17 Actual	FY18 Amended Budget	FY19 Adopted Budget	Variance
Administration				
City Manager	1	1	1	0
City Secretary	1	1	1	0
Total	2	2	2	0
Finance				
Deputy City Manager	0	1	1	0
Assistant Finance Director	0	1	1	0
Finance Director	1	0	0	0
Staff Accountant	1	1	1	0
Total	2	3	3	0
Personnel				
Personnel Director	1	1	1	0
Total	1	1	1	0
Municipal Court				
Municipal Judge	1	1	1	0
Court Clerk	1	1	1	0
Senior Clerk	0	1	1	0
Deputy Clerk	2	1	1	0
Total	4	4	4	0
Planning				
Planning Director	1	1	1	0
Building Official	1	1	1	0
Building Inspector	1	1	1	0
Code Enforcement Officer	1	1	1	0
Permit Clerk	1	1	1	0
Total	5	5	5	0
General Government Total	14	15	15	0
Police				
Police Chief	1	1	1	0
Assistant Chief	1	1	1	0
Secretary	1	1	1	0
Lieutenant	1	1	1	0
Detective	4	4	4	0
Sergeant	4	4	4	0
Corporal	4	4	4	0
Peace Officer	11	10	10	0
Evidence Officer	0	1	1	0
Community Service Officer - DARE	1	1	1	0
School Resource Officer	2	2	2	0
Jailer	1	1	1	0
IT	0	1	1	0
Custodian	0	1	1	0
Animal Control Officer	2	3	3	0
Animal Control Clerk	1	0	0	0
Total	35	36	36	0

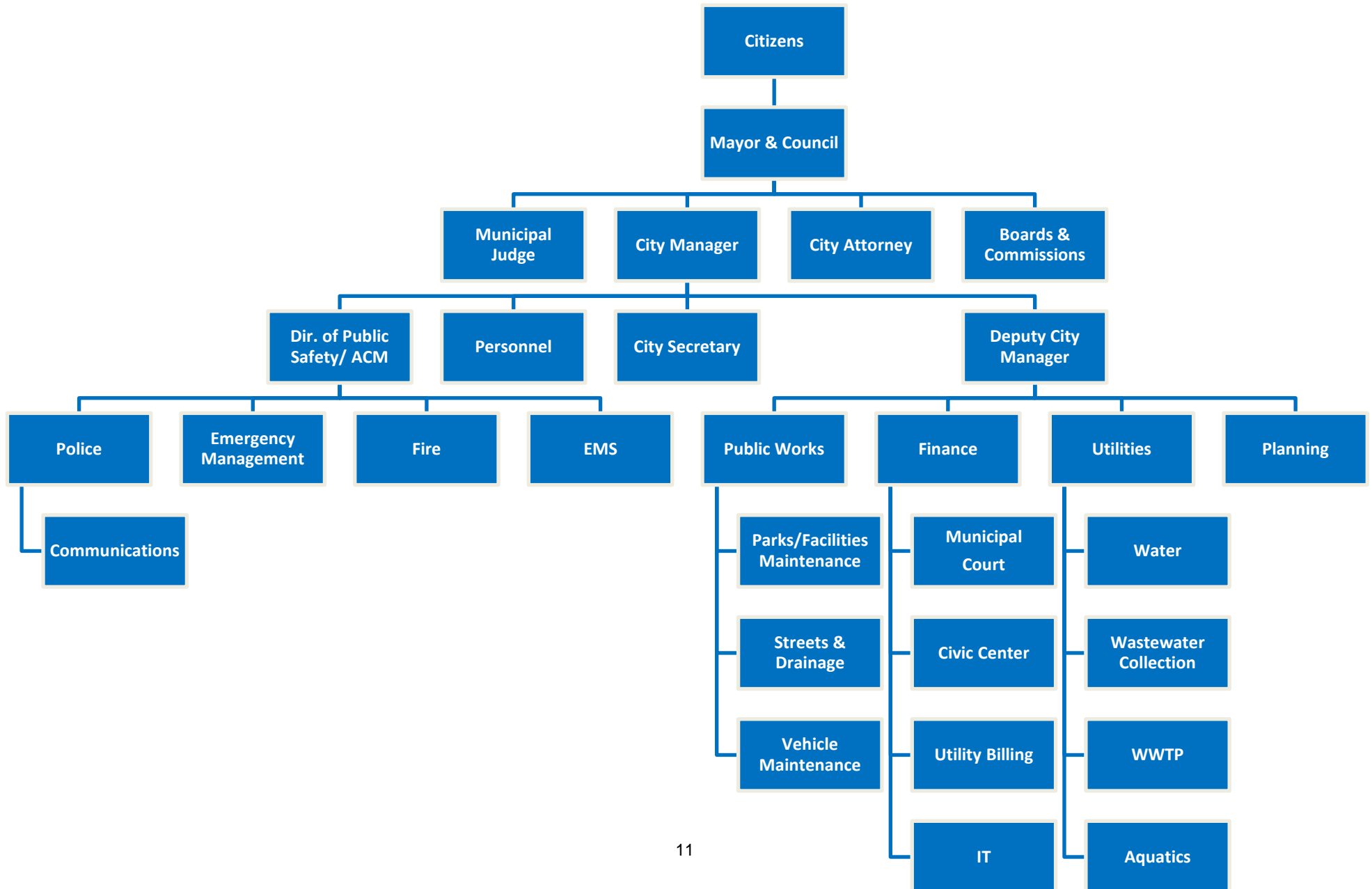
CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
PERSONNEL SCHEDULE (CONTINUED)

	FY17 Actual	FY18 Amended Budget	FY19 Adopted Budget	Variance
Communications				
Dispatcher	8	8	8	0
Total	8	8	8	0
Police Total	43	44	44	0
Emergency Management				
Emergency Management Coordinator	0	0*	0*	0
Total	0	0	0	0
* serves as Assistant Police Chief				
Public Works Administration				
Public Works Director	1	1	1	0
Administrative Assistant	1	1	1	0
Maintenance Worker	1	0	0	0
Total	3	2	2	0
Streets				
Public Works Supervisor	1	1	1	0
Streets Supervisor	1	1	1	0
Equipment Operator	5	5	5	0
Maintenance Worker	5	4	4	0
Total	12	11	11	0
Vehicle Maintenance				
Foreman	1	1	1	0
Maintenance Worker	1	1	1	0
Total	2	2	2	0
Parks and Facilities				
Parks Foreman	1	1	1	0
Assistant Parks Foreman	1	1	1	0
Maintenance Worker	3	4	4	0
Total	5	6	6	0
Public Works Total	22	21	21	0

CITY OF EL CAMPO, TEXAS
FY 19 DETAILED ADOPTED BUDGET
PERSONNEL SCHEDULE (CONTINUED)

	FY17 Actual	FY18 Amended Budget	FY19 Adopted Budget	Variance
Community Services Administration				
Community Services Director	1	0	0	0
Total	1	0	0	0
Aquatic Center				
Aquatic Center Coordinator	1	1	1	0
Assistant Aquatic Center Manager	0	0	1	1
Total	1	1	2	1
Community Services Total	2	1	2	1
GENERAL FUND TOTAL	81	81	82	1
Water and Sewer Administration				
Utility Billing Manager	2	2	2	0
Maintenance Worker	2	1	1	0
Total	4	3	3	0
Water Production and Collection				
Director of Utilities	1	1	1	0
Utilities Supervisor	1	1	1	0
Utility Crew Chief	3	3	3	0
Maintenance Worker	5	6	6	0
Total	10	11	11	0
Wastewater Treatment Plant				
Plant Operator	1	1	1	0
Maintenance Worker	1	1	1	0
Total	2	2	2	0
UTILITY FUND TOTAL	16	16	16	0
Emergency Medical Services				
EMS Director	1	1	1	0
Assistant EMS Director	1	1	1	0
Office Mgr/Asst. EM Coordinator	1	1	1	0
EMT Intermediate	1	1	1	0
EMT Paramedic	10	10	11	1
Total	14	14	15	1
EMS FUND TOTAL	14	14	15	1
TOTAL	111	111	113	2

CITY OF EL CAMPO ORGANIZATIONAL CHART



TAXABLE VALUES, RATES AND RATIOS

	Actual 2016-2017	Actual 2017-2018	Adopted 2018-2019
NET TAXABLE VALUES	\$570,000,000	\$606,630,224	\$589,362,995
% Change in Taxable Value	5.93%	9.64%	-2.85%
Senior Tax Freeze Ceiling	\$440,037	\$469,832	\$503,151
TRUTH-IN-TAXATION			
Effective Tax Rate	\$0.56345	\$0.58633	\$0.63218
<u>Rollback Rate Calculation</u>			
Effective M&O	\$0.39637	\$0.50200	\$0.56443
Maximum M&O	\$0.53647	\$0.54216	\$0.54216
Debt Service Rate	\$0.19911	\$0.17223	\$0.20819
Rollback Rate	\$0.63521	\$0.61415	\$0.70903
TAX RATE			
General Fund (M&O)	\$0.43089	\$0.44191	\$0.44718
Debt Service (I&S)	\$0.19911	\$0.17223	\$0.18500
TOTAL	\$0.63000	\$0.61414	\$0.63218
TAX LEVY			
General Fund (M&O)	\$2,695,910	\$2,680,760	\$2,905,488
Debt Service (I&S)	\$1,230,586	\$1,044,799	\$1,196,559
TRZ #1	\$54,607	\$76,789	\$93,250
TOTAL	\$3,981,103	\$3,802,348	\$3,799,467
VALUE OF A PENNY (NET)	\$57,331	\$60,562	\$58,936
TAX RATE RATIO			
General Fund (M&O)	68.40%	71.96%	70.74%
Debt Service (I&S)	31.60%	28.04%	29.26%
TOTAL	100.00%	100.00%	100.00%

The Effective Rate – This rate enables the public to evaluate the relationship between taxes for the preceding year and current taxes. This rate would produce the same tax dollars if applied to the same properties both years.

The Rollback Rate – This rate provides a ceiling, in which any tax rate adopted above this rate would be subject to a Rollback Election if initiated by the public. A successful election would roll back the tax rate to the Rollback Rate

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
COMPARATIVE DATA FOR FY19 PROPOSED BUDGET

City	Population	Total Net Taxable	Total Budget	Total Personnel	Number of Employees	Gross Tax Rate	Cost per Capita	WATER RATES	SEWER RATES
								Residential 5000 gallons	Residential 5000 gallons
Dumas	15,001	607,053,825	\$16,103,152	\$8,457,776	184	0.74481	\$ 301.41	26.00	30.91
Tomball	11,540	1,668,816,879	\$100,437,998	\$14,028,927	183	0.34146	\$ 493.78	25.15	23.41
Rockport	10,490	1,319,475,857	\$32,166,976	\$8,974,404	135	0.38564	\$ 485.07	37.34	31.28
Snyder	11,768	458,611,733	\$18,890,790	\$7,978,975	91	0.44100	\$ 171.86	49.68	26.43
Wharton	8,659	431,196,845	\$16,426,892	\$7,774,206	99	0.41000	\$ 204.17	31.21	31.95
Boerne	13,674	1,245,257,163	\$77,077,320	\$22,292,814	250	0.47200	\$ 429.84	64.56	48.56
Henderson	13,812	579,283,290	\$21,626,163	\$7,874,728	136	0.52170	\$ 218.80	24.30	20.00
Vernon	11,660	400,665,100	\$17,664,240	\$5,260,668	89	0.56471	\$ 194.05	55.20	45.25
Seabrook	13,716	1,044,315,358	\$31,056,409	\$9,507,519	100	0.56518	\$ 430.32	26.42	32.96
El Campo	11,602	589,362,995	\$21,087,830	\$7,705,040	111	0.63218	\$ 321.14	18.34	23.05
Jacksonville	14,884	586,085,089	\$20,714,167	\$8,793,371	171	0.65960	\$ 259.73	21.53	31.74
Azle	11,693	801,061,132	\$39,169,023	\$8,253,601	116	0.67150	\$ 460.03	37.82	39.50
Athens	12,846	711,216,991	\$18,378,857	\$10,289,649	136	0.68522	\$ 379.37	28.45	37.67
Port Neches	13,601	886,337,018	\$17,422,690	\$7,067,230	94	0.70500	\$ 459.43	20.00	19.61
Burkburnett	11,142	447,378,051	\$11,846,434	\$4,478,335	83	0.72707	\$ 291.93	46.33	24.64
Lockhart	14,237	540,957,205	\$29,584,710	\$8,936,477	135	0.73330	\$ 278.63	33.80	29.52
Richmond	12,138	497,351,703	\$25,682,464	\$14,009,122	180	0.75500	\$ 309.36	22.86	29.00
Levelland	13,929	561,076,296	\$15,412,451	\$7,383,380	97	0.78000	\$ 314.19	30.61	17.89
Andrews	13,816	748,675,396	\$16,458,663	\$5,852,209	71	0.89000	\$ 482.28	25.33	15.00
AVERAGE	12,643	743,377,786	\$28,800,380	\$9,206,233	130	0.61502	\$ 341.34	32.89	29.39



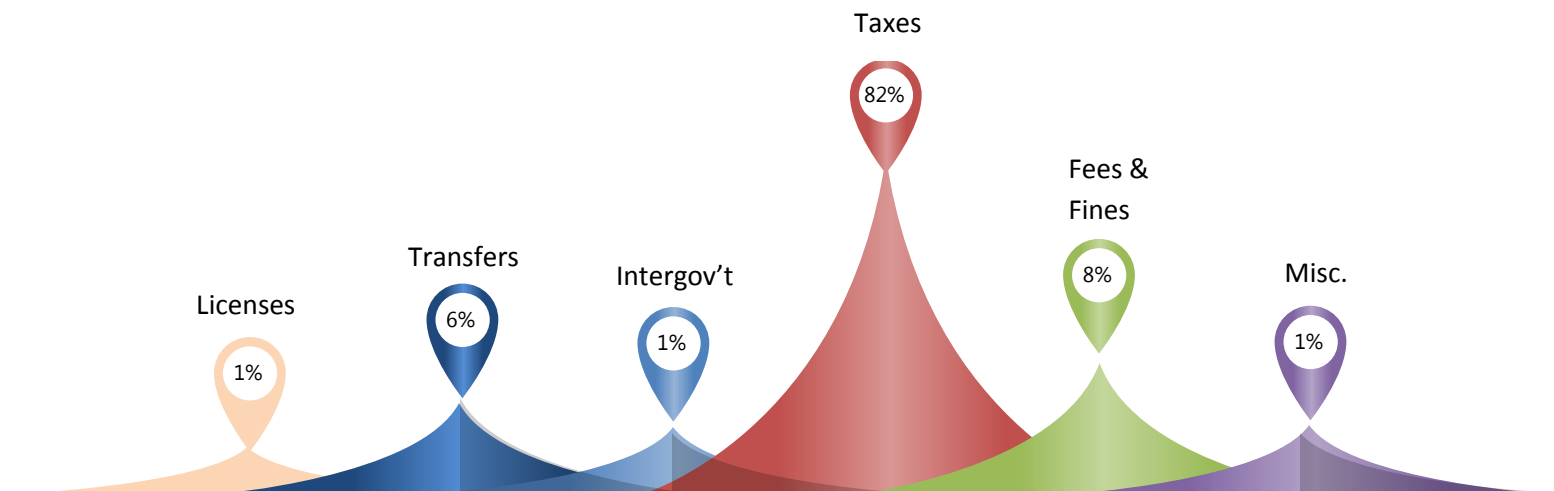
CITY OF EL CAMPO VOLUNTEER FIRE DEPARTMENT

GENERAL FUND REVENUE

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change from FY18
Taxes						
Ad valorem	2,713,038	3,008,270	3,004,445	3,002,770	(5,500)	-0.18%
Sales	3,656,921	3,806,400	3,875,562	4,003,970	197,570	5.19%
Franchise	841,853	827,730	822,438	862,300	34,570	4.18%
Alcoholic Beverage	15,191	15,000	16,000	16,000	1,000	6.67%
Licenses & Permits	111,119	122,640	111,825	116,330	(6,310)	-5.15%
Intergov't Revenue	221,902	133,470	129,730	129,470	(4,000)	-3.00%
Charges for Services	345,765	333,930	340,430	220,430	(113,500)	-33.99%
Fines & Forfeitures	391,328	454,560	397,991	404,560	(50,000)	-11.00%
Interest	33,421	35,000	35,000	35,000	-	0.00%
Miscellaneous	128,591	93,100	77,612	75,600	(17,500)	-18.80%
Transfers	471,162	551,850	641,312	499,010	(52,840)	-9.58%
TOTAL RESOURCES	\$ 8,930,292	\$ 9,381,950	\$ 9,452,345	\$ 9,365,440	\$ (16,510)	-0.18%

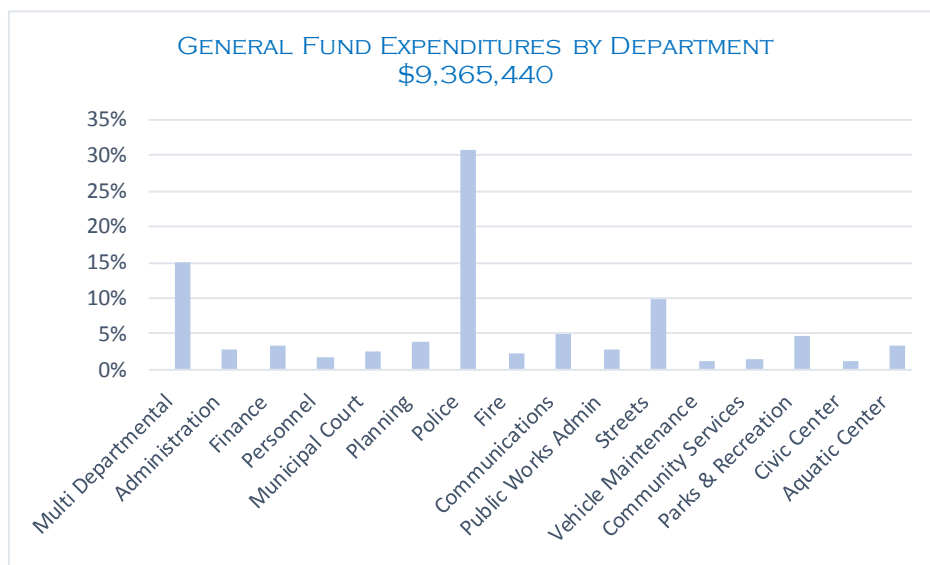
Revenue and Transfers – Highlights:

- The City of El Campo's adopted tax rate is \$0.63218, which is the effective rate.
- Sales tax is projected to increase 5% based on trend.
- Charges for services is projected to decrease \$113,500 due to the Civic Center fees moved to the Civic Center Fund.
- Revenues from fines and forfeitures are expected to decrease \$50,000 or 11% from the FY18 amended budget. This is due to alignment with actual revenues.
- Miscellaneous revenues are also scheduled to decrease \$17,500, this is attributable to trend history.
- Transfers are projected to decrease because transfers from the Hotel/Motel Fund will be split between the General Fund and the Civic Center Fund.



GENERAL FUND EXPENDITURES (BY DEPARTMENT)

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change from FY18
Multi Departmental	1,498,791	1,402,920	1,458,720	1,366,050	(36,870)	-2.63%
Mayor & Council	25,379	37,730	26,655	39,830	2,100	5.57%
Administration	264,467	259,250	258,512	308,610	49,360	19.04%
Finance	232,605	327,850	320,946	340,120	12,270	3.74%
Personnel	134,881	152,850	150,986	152,420	(430)	-0.28%
Municipal Court	181,899	201,280	214,940	232,360	31,080	15.44%
Planning	319,615	363,530	313,970	407,290	43,760	12.04%
Police	2,603,845	2,890,810	2,707,741	2,957,250	66,440	2.30%
Emergency Mgmt	14,969	18,020	15,470	19,320	1,300	7.21%
Fire	197,782	201,980	201,446	201,980	-	0.00%
Fire Marshal	8,734	-	-	-	-	0.00%
Communications	438,707	469,100	502,548	471,820	2,720	0.58%
Public Works Admin	316,054	245,940	233,404	261,790	15,850	6.44%
Streets	886,234	922,920	827,605	941,450	18,530	2.01%
Vehicle Maintenance	112,471	118,390	116,488	120,920	2,530	2.14%
Community Services	180,637	128,250	120,686	128,250	-	0.00%
Parks & Recreation	320,702	501,370	385,222	442,050	(59,320)	-11.83%
Civic Center	114,001	110,830	109,598	-	(110,830)	-100.00%
Aquatic Center	316,765	296,940	325,641	324,490	27,550	9.28%
Transfers Out	478,777	731,990	731,990	649,440	(82,550)	-11.28%
TOTAL EXPENSE	\$ 8,647,313	\$ 9,381,950	\$ 9,022,569	\$ 9,365,440	\$ (16,510)	-0.18%

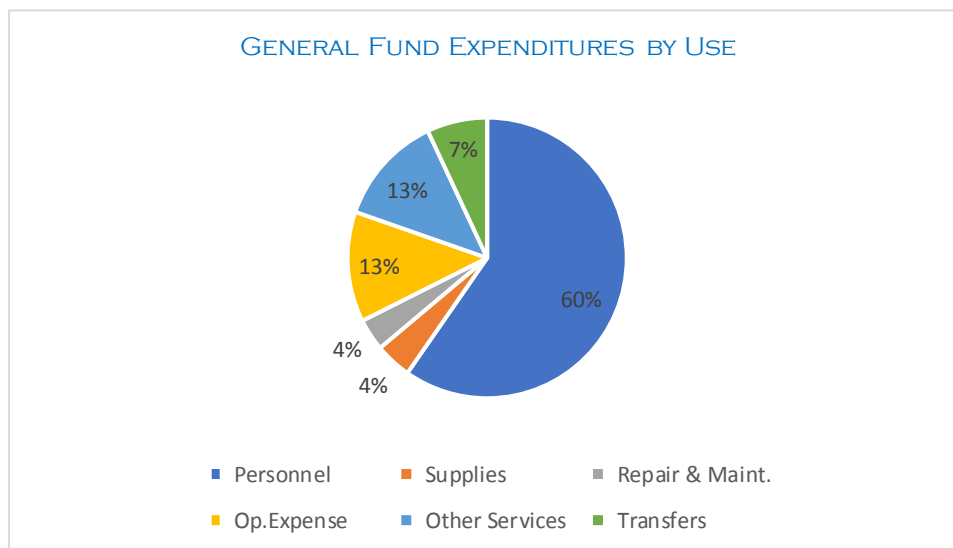


GENERAL FUND EXPENDITURES (BY DEPARTMENT)

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change from FY18
Personnel	4,859,114	5,379,930	5,062,474	5,619,940	240,010	4.46%
Supplies	376,214	378,460	397,361	393,170	14,710	3.89%
Repair & Maint.	442,601	409,120	421,755	342,650	(66,470)	-16.25%
Op.Expense	1,112,930	1,180,410	1,147,694	1,181,480	1,070	0.09%
Other Services	1,230,461	1,145,640	1,104,894	1,178,760	33,120	2.89%
Transfers	478,777	731,990	731,990	649,440	(82,550)	-11.28%
Capital Outlay	147,214	156,400	156,400	-	(156,400)	-100.00%
TOTAL EXPENSE	\$ 8,647,312	\$ 9,381,950	\$ 9,022,569	\$ 9,365,440	\$ (16,510)	-0.18%

Expenditure – Highlights:

- **Personnel**- Total personnel expenditures are expected to increase slightly from the FY18 Budget due a 3% merit adjustment, totaling \$110,410.
- **Supplies** – Supplies budget increased \$15,960 of 3.89% from the FY18 Budget, all of which are supplemental items. These are described in the supplemental request detail page.
- **Repair and Maintenance** – Repair and maintenance decreased 16% below the FY18 Budget. This decrease is mainly attributable to moving the Civic Center to its own fund.
- **Operational Expense**- These line items include communications, training and travel, electricity, advertising and legal notices, dues and subscriptions and insurance. This item was nearly at 2018 levels.
- **Other Services**- Other services include contracted services including engineering, legal fees, payments to appraisal district and payment to the outside agencies.
- **Transfers**- Transfers decreased because of a reduction in the transfer to the General Government CIP fund for sealcoating.
- **Capital Outlay**- All capital is budgeted out of the General Government CIP Fund for FY19.



MULTI-DEPARTMENTAL/Non-DEPARTMENTAL

Description

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

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

Short term goals for this division:

- Proactively address our City's infrastructure needs.
- Attract, retain and grow the community's workforce.
- Explore barriers to and capitalize on opportunities for intergovernmental cooperation.

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	% Change in budget from FY18 to FY19
Multi-departmental	1,498,791	1,402,920	1,458,720	1,366,050	-2.63%
Non-departmental	478,777	731,990	731,990	649,440	-11.28%
TOTAL	1,977,568	2,134,910	2,190,710	2,015,490	-5.59%

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	% Change in budget from FY18 to FY19
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	587,336	574,750	607,400	606,920	5.60%
Other Services	819,077	733,760	756,910	759,130	3.46%
Capital Outlay	92,378	94,410	94,410	0	-100.00%
Transfers	478,777	731,990	731,990	649,440	-11.28%
TOTAL	1,977,568	2,134,910	2,190,710	2,015,490	-5.59%

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
GENERAL FUND MULTI-DEPARTMENTAL

		FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
505-539	INS - VEHICLE/EQUIPMENT	3,671	3,680	3,680	3,310	-370	-10%
505-549	INS - PROPERTY LIAB	17,149	18,900	34,000	17,010	-1,890	-10%
505-550	INS - FLEET	27,413	21,570	21,570	19,410	-2,160	-10%
505-552	INS - GENERAL LIAB	8,089	2,140	2,140	1,930	-210	-10%
508-553	INS - MUSEUM CONTENTS	1,600	3,200	3,200	3,200	0	0%
505-554	INS - PUBLIC OFFICIAL LIAB	4,916	5,310	5,310	5,310	0	0%
505-558	HEALTH INSURANCE	514,971	514,450	525,000	551,250	36,800	7%
505-562	UNEMPLOYMENT REIMBURSEMENT	5,063	1,000	8,500	1,000	0	0%
505-587	POSTAGE	4,463	4,500	4,000	4,500	0	0%
5 OPERATIONAL EXP		587,336	574,750	607,400	606,920	32,170	6%
505-604	AUDIT	18,000	18,000	18,000	18,000	0	0%
505-612	CITY ATTORNEY	32,066	32,630	32,630	35,890	3,260	10%
505-614	CITY DEVELOPMENT CORP	605,638	608,090	645,575	654,740	46,650	8%
505-616	PROFESSIONAL SERVICES	131,316	39,540	30,000	15,000	-24,540	-62%
6 OTHER SERVICES		787,020	698,260	726,205	723,630	25,370	4%
505-805	SERVICE AWARDS	1,286	500	190	500	0	0%
505-808	CHRISTMAS EXPENSE	2,945	3,000	2,621	3,000	0	0%
505-820	SECTION 380 REIMBURSEMENT	27,826	32,000	27,894	32,000	0	0%
8 MISCELLANEOUS		32,057	35,500	30,705	35,500	0	0%
505-906	GRANT EXPENDITURE - EOC FURN.	39,060	0	0	0	0	0%
505-907	GRANT EXPENSE - DISP. FURN.	53,318	0	0	0	0	0%
505-942	MAJOR CAPITAL PROJECTS (PSHQ)	0	94,410	94,410	0	-94,410	-100%
9 CAPITAL OUTLAY		92,378	94,410	94,410	0	-94,410	-100%
05-MULTI DEPARTMENTAL TOTAL		1,498,791	1,402,920	1,458,720	1,366,050	-36,870	-3%

Notes:

Insurance is projected to decrease because of a transition in services. Health insurance is projected to increase 5% or \$36,800. An additional \$48,650 will be provided to the CDC as their portion of the sales tax based on budget projections. A 10% increase is included for the City Attorney. The major capital project (PSHQ) was completed in FY18, and involved new restrooms for ECVFD.

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
GENERAL FUND NON-DEPARTMENTAL

		FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
508-740	IT TRANSFER	174,007	175,490	175,490	175,490	0	0%
508-745	CIP TRANSFER	220,000	429,230	429,230	324,680	-104,550	-24%
508-760	FLEET TRANSFER	84,770	127,270	127,270	149,270	22,000	17%
7	TRANSFERS	478,777	731,990	731,990	649,440	-82,550	-11%
08-NON-DEPARTMENTAL TOTAL		478,777	731,990	731,990	649,440	-82,550	-11%

Notes:

The CIP transfer decreased by \$104,550 due to funds expended in FY18 associated with the skateboard park and a reduction in the sealcoating contribution by \$100,000. The CIP transfer includes \$24,680 for a recording system for radio and traffic. An increase of \$22,000 is for additional fleet (5 vehicles).

GENERAL GOVERNMENT

Description

General Government consists of the following divisions: Mayor and Council, Administration, Finance, Personnel, Municipal Court and Planning. 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 Planning 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.

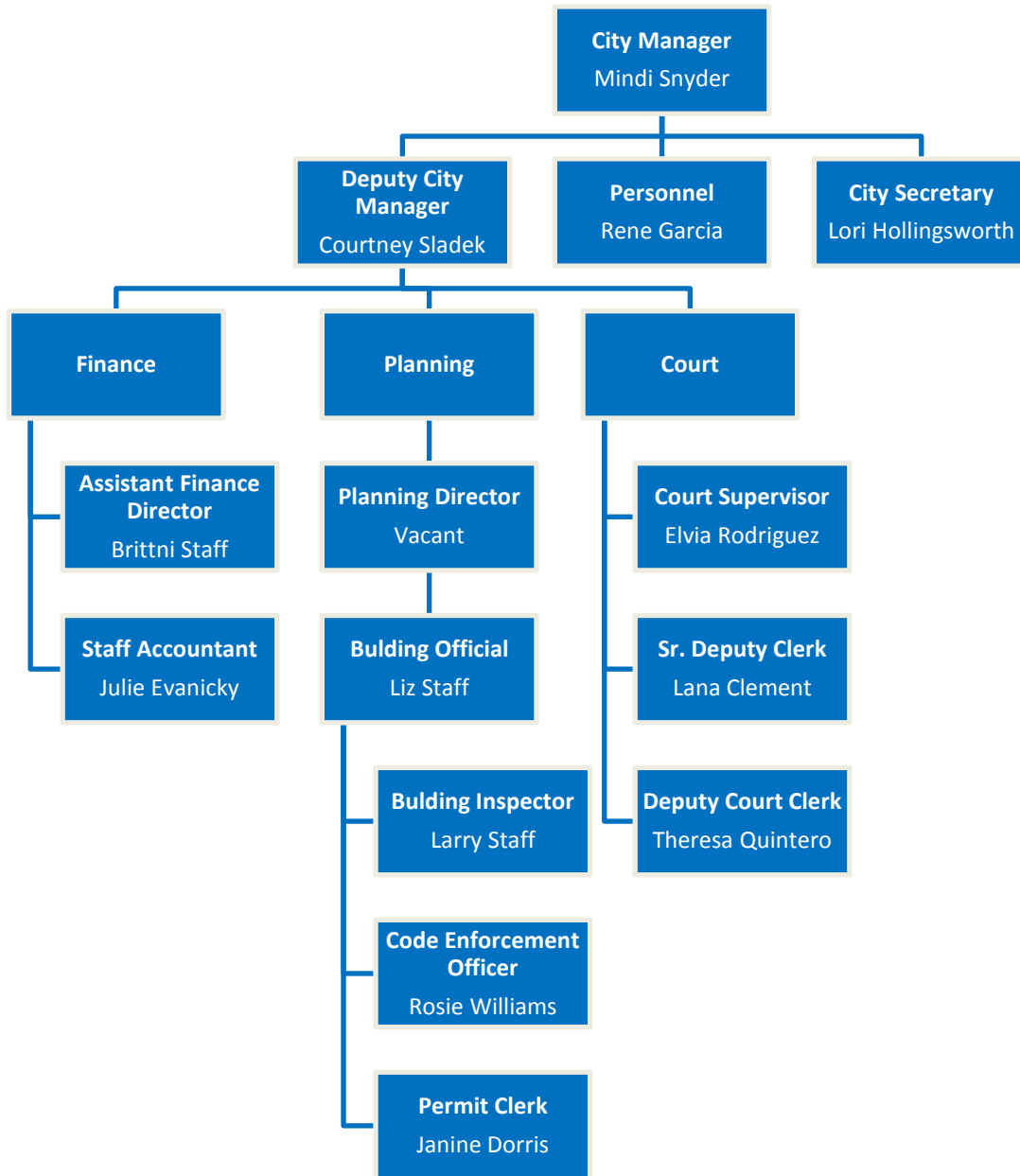
Short term goals for this division:

- Utilize regional partnerships to support growth and development in El Campo
- Continue to be recognized for financial transparency through awards program, such as the State of Texas Transparency Stars Program, GFOA's Popular Annual Financial Report Award, GFOA's Excellence in Financial Reporting and GFOA's Distinguished Budget Program
- Utilize building demolition funds to promote beautification efforts.

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	% Change in budget from FY18 to FY19
Mayor and Council	25,379	37,730	26,655	39,830	5.57%
Administration	264,467	259,250	258,512	308,610	19.04%
Finance	232,605	327,850	320,946	340,120	3.74%
Personnel	134,881	152,850	150,986	152,420	-0.28%
Municipal Court	181,899	201,280	214,940	232,360	15.44%
Planning	319,615	363,530	313,970	407,290	12.04%
TOTAL	1,158,846	1,342,490	1,286,009	1,480,630	10.29%

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	% Change in budget from FY18 to FY19
Personnel Services	931,314	1,075,650	1,055,455	1,201,950	11.74%
Supplies	22,049	22,260	19,443	21,590	-3.01%
Repair and Maintenance	17,982	5,100	4,350	5,100	0.00%
Operational Expense	63,518	87,900	68,621	97,660	11.10%
Other Services	123,982	151,580	138,140	154,330	1.81%
TOTAL	1,158,846	1,342,490	1,286,009	1,480,630	10.29%

GENERAL GOVERNMENT



GENERAL GOVERNMENT

	FY17 Actual	FY18 Amended Budget	FY19 Adopted Budget	Variance
Administration				
City Manager	1	1	1	0
City Secretary	1	1	1	0
Total	2	2	2	0
Finance				
Deputy City Manager	0	1	1	0
Assistant Finance Director	0	1	1	0
Finance Director	1	0	0	0
Staff Accountant	1	1	1	0
Total	2	3	3	0
Personnel				
Personnel Director	1	1	1	0
Total	1	1	1	0
Municipal Court				
Municipal Judge	1	1	1	0
Court Clerk	1	1	1	0
Senior Clerk	0	1	1	0
Deputy Clerk	2	1	1	0
Total	4	4	4	0
Planning				
Planning Director	1	1	1	0
Building Official	1	1	1	0
Building Inspector	1	1	1	0
Code Enforcement Officer	1	1	1	0
Permit Clerk	1	1	1	0
Total	5	5	4	0
General Government Total	14	15	14	0

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
MAYOR AND COUNCIL

		FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
509-121	COUNCIL SALARIES	8,400	8,400	8,400	8,400	0	0%
509-112	ELECTION CLERK SALARIES	1,153	1,500	824	1,500	0	0%
509-150	SOCIAL SECURITY	643	640	640	640	0	0%
1 PERSONNEL SERVICES		10,196	10,540	9,864	10,540	0	0%
509-205	OFFICE SUPPLIES	920	200	580	200	0	0%
509-215	FOOD	569	1,000	1,000	1,000	0	0%
2 SUPPLIES		1,488	1,200	1,580	1,200	0	0%
509-506	TRAVEL & TRAINING	3,392	3,000	1,000	5,000	2,000	67%
509-526	DUES & SUBSCRIPTIONS	391	0	100	0	0	0%
509-565	EVENT FEES	1,300	1,500	1,000	1,500	0	0%
509-575	TML DUES	2,387	2,270	2,411	2,270	0	0%
5 OPERATIONAL EXP		7,470	6,770	4,511	8,770	2,000	30%
509-616	MISCELLANEOUS SERVICES	4,225	16,200	7,500	16,000	-200	-1%
6 OTHER SERVICES		4,225	16,200	7,500	16,000	-200	-1%
509-804	ELECTION EXPENSE	2,000	3,020	3,200	3,320	300	10%
8 MISCELLANEOUS		2,000	3,020	3,200	3,320	300	10%
09-MAYOR AND COUNCIL TOTAL		25,379	37,730	26,655	39,830	2,100	6%

Notes:

Travel and training has increased to reflect planned conferences for FY19. Miscellaneous services was decreased \$200, these funds are not needed in FY19.

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
ADMINISTRATION

		FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
512-110	REGULAR EARNINGS	177,888	187,500	185,000	191,670	4,170	2%
512-130	OVERTIME	29	0	0	0	0	0%
512-130	RETIREMENT	20,160	21,200	21,942	22,100	900	4%
512-140	LONGEVITY	1,100	470	470	590	120	26%
512-150	SOCIAL SECURITY	12,897	14,320	16,530	15,470	1,150	8%
512-160	WORKER'S COMP	304	210	210	230	20	10%
512-180	CONTRACT LABOR	0	0	0	44,660	44,660	0%
1 PERSONNEL SERVICES		212,377	223,700	224,152	274,720	51,020	23%
512-205	OFFICE SUPPLIES	5,217	3,110	3,136	3,110	0	0%
512-215	FOOD	435	800	800	800	0	0%
512-235	GAS & OIL	91	130	90	130	0	0%
512-240	MINOR EQUIPMENT	460	1,670	1,837	200	-1,470	-88%
512-245	HOUSEKEEPING SUPPLIES	2,151	1,200	1,000	1,200	0	0%
2 SUPPLIES		8,354	6,910	6,863	5,440	-1,470	-21%
512-419	JANITORIAL SERVICE	2,371	0	0	0	0	0%
512-420	BUILDINGS & GROUNDS MAINT	8,574	0	0	0	0	0%
512-485	EQUIPMENT MAINT	4,354	3,350	4,000	3,350	0	0%
4 REPAIR & MAINT		15,299	3,350	4,000	3,350	0	0%
512-502	COMMUNICATIONS	14,062	13,500	10,060	10,500	-3,000	-22%
512-506	TRAINING & TRAVEL	5,410	5,000	6,000	7,000	2,000	40%
512-514	ELECTRICITY	2,173	2,500	1,800	2,500	0	0%
512-524	ADVERTISING & LEGAL NOTICES	2,872	1,490	3,000	3,500	2,010	135%
512-526	DUES & SUBSCRIPTIONS	2,950	2,700	2,500	3,000	300	11%
512-585	PROPERTY TAX ON LEASED LAND	174	100	137	150	50	50%
5 OPERATIONAL EXP		27,641	25,290	23,497	26,650	1,360	5%
512-616	MISCELLANEOUS SERVICES	396	0	0	0	0	0%
512-618	SOFTWARE SUPPORT	400	0	0	0	0	0%
6 OTHER SERVICES		796	0	0	0	0	0%
12-ADMINISTRATION TOTAL		264,467	259,250	258,512	310,160	50,910	20%

Notes:

Personnel has been adjusted with a 3% merit adjustment, as well as Council recommended pay adjustments. Also included is contract labor for \$44,660 (which would include interns/seasonal labor). Minor equipment has been reduced as it anticipated that there will not be a need for additional equipment purchases in FY19. Communications was reduced to match the current contract for phone services, training and travel is increased to provide trainings for certifications. Advertising and legal notices, dues and subscriptions have also been increased to align with prior years' expense.

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
FINANCE

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
515-110	REGULAR EARNINGS	122,678	199,600	195,004	209,340	9,740	5%
515-120	OVERTIME	110	0	150	0	0	0%
515-130	RETIREMENT	14,172	22,750	22,261	23,700	950	4%
515-140	LONGEVITY	1,200	1,260	1,325	1,510	250	20%
515-150	SOCIAL SECURITY	9,447	15,360	15,031	16,600	1,240	8%
515-160	WORKER'S COMP	123	160	185	250	90	56%
1 PERSONNEL SERVICES		147,730	239,130	233,956	251,400	12,270	5%
515-205	OFFICE SUPPLIES	895	750	1,300	750	0	0%
515-240	MINOR EQUIPMENT	0	0	0	0	0	0%
2 SUPPLIES		895	750	1,300	750	0	0%
515-485	EQUIPMENT MAINT	0	750	0	750	0	0%
4 REPAIR & MAINT		0	750	0	750	0	0%
515-506	TRAINING & TRAVEL	5,523	5,200	4,220	5,200	0	0%
515-524	ADVERTISING & LEGAL NOTICES	1,157	800	750	800	0	0%
515-526	DUES & SUBSCRIPTIONS	1,327	1,700	1,700	1,700	0	0%
5 OPERATIONAL EXP		8,007	7,700	6,670	7,700	0	0%
515-625	APPRAISAL SERVICE	75,973	79,020	79,020	79,020	0	0%
515-690	PRINTING FORMS, REPORTS	0	500	0	500	0	0%
6 OTHER SERVICES		75,973	79,520	79,020	79,520	0	0%
15-FINANCE TOTAL		232,605	327,850	320,946	340,120	12,270	4%

Notes:

A proposed 3% merit adjustment is included in the Budget.

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
PERSONNEL

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
516-110	REGULAR EARNINGS	67,938	72,410	72,251	74,580	2,170	3%
516-121	SAFETY COORDINATOR	6,000	6,000	6,000	6,000	0	0%
516-130	RETIREMENT	7,487	9,560	8,892	8,420	-1,140	-12%
516-140	LONGEVITY	170	240	230	290	50	21%
516-150	SOCIAL SECURITY	4,885	6,450	6,225	5,900	-550	-9%
516-160	WORKER'S COMP	68	90	82	80	-10	-11%
516-190	CAR ALLOWANCE	0	3,600	0	0	-3,600	-100%
1 PERSONNEL SERVICES		86,548	98,350	93,680	95,270	-3,080	-3%
516-217	SAFETY SUPPLIES	4,768	4,800	4,500	4,800	0	0%
516-218	SAFETY TRAINING MEAL	1,256	1,200	1,000	1,200	0	0%
516-219	SAFETY AWARDS	620	600	600	600	0	0%
2 SUPPLIES		6,645	6,600	6,100	6,600	0	0%
516-506	TRAINING & TRAVEL	1,462	2,000	1,500	2,000	0	0%
516-524	ADVERTISING & LEGAL NOTICES	0	1,000	0	1,000	0	0%
516-526	DUES & SUBSCRIPTIONS	514	6,500	6,286	6,500	0	0%
5 OPERATIONAL EXP		1,976	9,500	7,786	9,500	0	0%
516-690	PRINTING FORMS, REPORTS	0	250	0	250	0	0%
516-691	EMPLOYMENT SCREENING	6,034	5,000	5,500	5,000	0	0%
516-692	PAYROLL PROCESSING SERVICES	29,118	28,850	31,500	31,500	2,650	9%
516-693	ACA COMPLIANCE SERVICES	4,560	4,300	6,420	4,300	0	0%
6 OTHER SERVICES		39,712	38,400	43,420	41,050	2,650	7%
16-PERSONNEL TOTAL		134,881	152,850	150,986	152,420	-430	0%

Notes:

Personnel services have decreased because of the elimination of the car allowance (which was not issued in FY18) but does include a 3% merit adjustment, and payroll processing servicing is proposed to increase to align with the contract.

CITY OF EL CAMPO, TEXAS
FY 19 DETAILED ADOPTED BUDGET
MUNICIPAL COURT

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
518-110	REGULAR EARNINGS	137,307	156,060	164,506	177,720	21,660	14%
518-114	CERTIFICATION PAY	3,115	3,000	7,938	7,200	4,200	140%
518-120	OVERTIME	13	0	79	0	0	0%
518-130	RETIREMENT	17,254	19,790	19,547	21,020	1,230	6%
518-140	LONGEVITY	2,135	2,050	2,050	2,450	400	20%
518-150	SOCIAL SECURITY	11,421	13,360	14,850	14,720	1,360	10%
518-160	WORKER'S COMP	146	190	190	220	30	16%
1 PERSONNEL SERVICES		171,391	194,450	209,160	223,330	28,880	15%
518-205	OFFICE SUPPLIES	1,500	1,500	1,200	2,000	500	33%
518-220	UNIFORMS	0	0	0	300	300	100%
518-240	MINOR EQUIPMENT	0	0	0	0	0	0%
2 SUPPLIES		1,500	1,500	1,200	2,300	800	53%
518-419	JANITORIAL SERVICE	296	0	0	0	0	0%
518-420	BUILDINGS & GROUNDS MAINT	0	0	0	0	0	0%
518-485	EQUIPMENT MAINT	1,995	0	0	0	0	0%
4 REPAIR & MAINT		2,291	0	0	0	0	0%
518-502	COMMUNICATIONS	1,596	1,680	1,150	1,680	0	0%
518-503	MILEAGE	0	0	500	500	500	100%
518-506	TRAINING & TRAVEL	2,858	2,500	2,000	3,000	500	20%
518-514	ELECTRICITY	310	500	200	500	0	0%
518-526	DUES & SUBSCRIPTIONS	676	650	730	1,050	400	62%
5 OPERATIONAL EXP		5,441	5,330	4,580	6,730	1,400	26%
518-616	MISCELLANEOUS SERVICES	1,276	0	0	0	0	0%
6 OTHER SERVICES		1,276	0	0	0	0	0%
18-MUNICIPAL COURT TOTAL		181,899	201,280	214,940	232,360	31,080	15%

Notes:

Personnel services has increased due to an ncrease for the Municipal Judge, as well as the 3% merit adjustment. Office supplies, uniforms, mileage, training and travel, dues and subscriptions have also been increased to meet the needs of the court and to align with previous years' expenditures.

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
PLANNING

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
519-110	REGULAR EARNINGS	245,674	244,950	224,878	260,040	15,090	6%
519-114	CERTIFICATION PAY	554	0	1,244	3,600	3,600	100%
519-116	GIS PAY	0	6,000	4,500	0	-6,000	-100%
519-120	OVERTIME	539	0	0	0	0	0%
519-130	RETIREMENT	28,821	30,060	26,848	48,910	18,850	63%
519-140	LONGEVITY	4,260	3,650	3,645	3,930	280	8%
519-150	SOCIAL SECURITY	18,976	20,300	20,182	20,870	570	3%
519-160	WORKER'S COMP	648	920	646	890	-30	-3%
519-180	CONTRACT LABOR	0	0	0	10,000	10,000	100%
519-190	CAR ALLOWANCE	3,600	3,600	2,700	0	-3,600	-100%
1 PERSONNEL SERVICES		303,072	309,480	284,643	348,240	38,760	13%
519-205	OFFICE SUPPLIES	2,228	2,000	500	2,000	0	0%
519-220	UNIFORMS	173	300	200	300	0	0%
519-235	GAS & OIL	768	1,800	1,200	1,800	0	0%
519-240	MINOR EQUIPMENT	0	1,200	500	1,200	0	0%
2 SUPPLIES		3,168	5,300	2,400	5,300	0	0%
519-481	VEHICLE & MACHINERY MAINT	392	1,000	350	1,000	0	0%
4 REPAIR & MAINT		392	1,000	350	1,000	0	0%
519-502	COMMUNICATIONS	4,276	5,860	5,248	5,860	0	0%
519-506	TRAINING & TRAVEL	3,306	4,300	529	4,300	0	0%
519-524	ADVERTISING & LEGAL NOTICES	367	300	700	300	0	0%
519-526	DUES & SUBSCRIPTIONS	739	1,600	800	1,600	0	0%
519-534	MOWING VACANT LOTS	3,045	5,000	3,050	5,000	0	0%
519-536	DEMOLITION OF VACANT BLDGS	0	15,000	10,000	20,000	5,000	33%
519-590	TCRFC DUES	1,250	1,250	1,250	1,250	0	0%
5 OPERATIONAL EXP		12,983	33,310	21,577	38,310	5,000	15%
519-861	CONTRACT SERVICES - FIRE INS.	0	14,440	5,000	14,440	0	0%
8 MISCELLANEOUS		0	14,440	5,000	14,440	0	0%
19-PLANNING TOTAL		319,615	363,530	313,970	407,290	43,760	12%

Notes:

Personnel services includes a 3% merit adjustment and \$10,000 for contract labor.

PUBLIC SAFETY

Description

Public Safety consists of the following divisions: Police, Communications, Fire, Fire Marshal (this division will be phased out and fire inspections moved to planning) 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.

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, as well as coordinates with ECISD & ECMH.

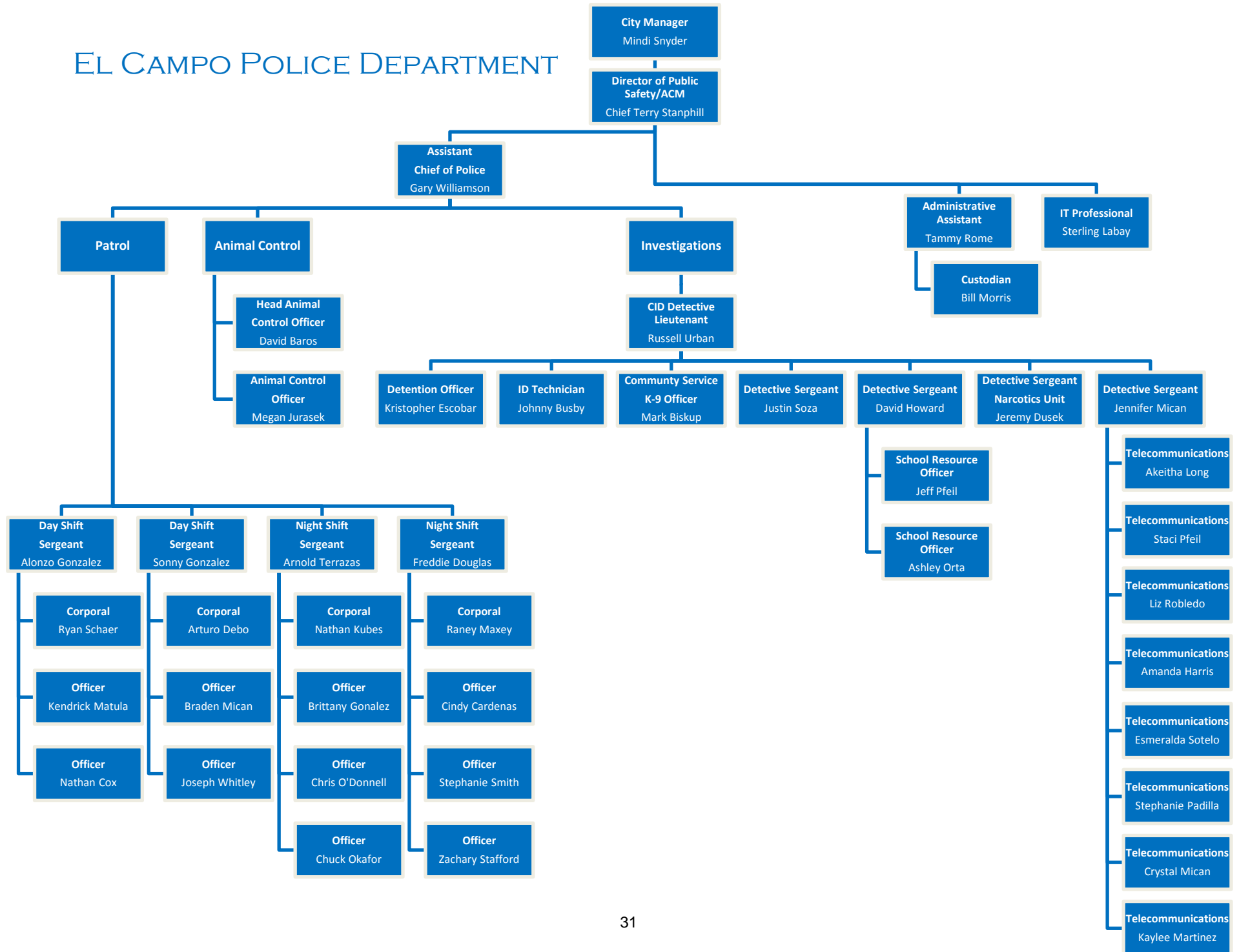
Short term goals for this division:

- Gain re-recognized status as a Recognized Police Department through the Texas Police Chief's Association
- Conduct an active shooter drill involving all Public Safety
- Stay active with FBINA
- Continue with community policing efforts
- Maintain the Explorer Post

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	% Change in budget from FY18 to FY19
Police	2,603,845	2,890,810	2,707,741	2,957,250	2.30%
Fire	197,782	201,980	201,446	201,980	0.00%
Fire Marshal	8,734	0	0	0	0.00%
Communications	438,707	469,100	502,548	471,820	0.58%
Emergency Management	14,969	18,020	15,470	19,320	7.21%
TOTAL	3,264,036	3,579,910	3,427,205	3,650,370	1.97%

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	% Change in budget from FY18 to FY19
Personnel Services	2,721,088	3,013,710	2,861,347	3,056,240	1.41%
Supplies	199,767	193,350	214,411	207,980	7.57%
Repair and Maintenance	97,071	97,500	96,000	101,300	3.90%
Operational Expense	166,619	188,150	173,226	192,650	2.39%
Other Services	79,491	87,200	82,221	92,200	5.73%
Capital Outlay	0	0	0	0	0.00%
TOTAL	3,264,036	3,579,910	3,427,205	3,650,370	1.97%

EL CAMPO POLICE DEPARTMENT



EL CAMPO POLICE DEPARTMENT

	FY17 Actual	FY18 Amended Budget	FY19 Adopted Budget	Variance
Police				
Police Chief	1	1	1	0
Assistant Chief	1	1	1	0
Secretary	1	1	1	0
Lieutenant	1	1	1	0
Detective	4	4	4	0
Sergeant	4	4	4	0
Corporal	4	4	4	0
Peace Officer	11	10	10	0
Evidence Officer	0	1	1	0
Community Service Officer - DARE	1	1	1	0
School Resource Officer	2	2	2	0
Jailer	1	1	1	0
IT	0	1	1	0
Custodian	0	1	1	0
Animal Control Officer	2	3	3	0
Animal Control Clerk	1	0	0	0
Total	35	36	36	0
Communications				
Dispatcher	8	8	8	0
Total	8	8	8	0
Police Total	43	44	44	0
Emergency Management				
Emergency Management Coordinator		0	0*	0*
Total	0	0	0	0
* serves as Assistant Police Chief				

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
POLICE

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
520-110	REGULAR EARNINGS	1,684,421	1,853,330	1,732,131	1,897,920	44,590	2%
520-113	HOLIDAY PAY	46,066	45,970	48,157	45,970	0	0%
520-114	CERTIFICATION PAY	65,425	84,000	63,510	67,200	-16,800	-20%
520-116	INCENTIVE PAY	0	28,000	15,000	34,000	6,000	21%
520-120	OVERTIME	64,382	66,010	59,176	66,010	0	0%
520-130	RETIREMENT	218,461	241,260	213,026	239,230	-2,030	-1%
520-140	LONGEVITY	20,425	21,400	21,400	23,410	2,010	9%
520-150	SOCIAL SECURITY	139,631	162,900	164,659	167,520	4,620	3%
520-160	WORKER'S COMP	27,238	31,920	31,920	33,340	1,420	4%
1 PERSONNEL SERVICES		2,266,049	2,534,790	2,348,979	2,574,600	39,810	2%
520-205	OFFICE SUPPLIES	10,181	12,500	11,000	12,500	0	0%
520-215	FOOD	2,891	4,500	2,500	4,500	0	0%
520-220	UNIFORMS	11,408	23,300	23,300	23,300	0	0%
520-230	ANIMAL SHELTER SUPPLIES	2,531	6,000	5,000	6,000	0	0%
520-235	GAS & OIL	51,351	55,000	55,000	55,000	0	0%
520-240	MINOR EQUIPMENT	52,018	13,000	45,000	26,630	13,630	105%
520-245	HOUSEKEEPING SUPPLIES	5,029	7,000	7,000	8,000	1,000	14%
520-254	FORENSIC SUPPLIES	4,197	4,500	3,000	4,500	0	0%
520-270	MISCELLANEOUS SUPPLIES	2,736	5,000	5,000	5,000	0	0%
520-275	COMMUNITY SERVICES SUPPLIES	2,591	2,500	1,500	2,500	0	0%
520-276	SUPPORT OF PRISONERS	1,368	3,000	3,000	3,000	0	0%
520-299	DRUG DOG UPKEEP & SUPPLIES	1,802	2,500	2,000	2,500	0	0%
2 SUPPLIES		148,103	138,800	163,300	153,430	14,630	11%
520-419	JANITORIAL SERVICE	4,436	0	0	0	0	0%
520-420	BUILDINGS & GROUNDS MAINT	9,156	3,000	5,000	6,000	3,000	100%
520-481	VEHICLE & MACHINERY MAINT	22,614	25,000	24,000	25,000	0	0%
520-485	EQUIPMENT MAINT	15,417	19,500	17,000	19,500	0	0%
4 REPAIR & MAINT		51,622	47,500	46,000	50,500	3,000	6%
520-502	COMMUNICATIONS	30,564	34,000	29,172	34,000	0	0%
520-506	TRAINING & TRAVEL	30,723	30,500	25,000	34,500	4,000	13%
520-514	ELECTRICITY	41,554	60,000	57,000	60,000	0	0%
520-520	NATURAL GAS	435	0	0	0	0	0%
520-524	ADVERTISING & LEGAL NOTICES	290	3,700	1,000	3,700	0	0%
520-526	DUES & SUBSCRIPTIONS	4,319	7,830	5,000	7,830	0	0%
520-551	INS - POLICE LIAB	13,399	11,290	11,290	11,290	0	0%
5 OPERATIONAL EXP		121,283	147,320	128,462	151,320	4,000	3%

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
POLICE

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
520-616	MISCELLANEOUS SERVICES	6,945	8,900	7,500	8,900	0	0%
520-617	SPAY AND NEUTER	1,632	3,500	2,000	3,500	0	0%
520-619	MEDICAL EXAMS	7,211	5,000	10,000	10,000	5,000	100%
520-624	INFORMANT INFORMATION	1,000	5,000	1,500	5,000	0	0%
6	OTHER SERVICES	16,788	22,400	21,000	27,400	5,000	22%
520-935	MAJOR MACHINERY & EQUIP	0	0	0	0	0	0%
9	CAPITAL OUTLAY	0	0	0	0	0	0%
20-POLICE TOTAL		2,603,845	2,890,810	2,707,741	2,957,250	66,440	2%

Notes:

Personnel is projected increase due to the 3% merit adjustment, \$13,630 is requested for Tasers, housekeeping supplies and buildings and grounds maintenance are proposed to increase because of new building. Training and travel will increase because of tuition reimbursement. Medical exams will increase to match actual expense in FY18.

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
COMMUNICATIONS

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
524-110	REGULAR EARNINGS	300,591	317,630	354,449	322,950	5,320	2%
524-111	SUPERVISOR	6,000	6,000	6,000	6,000	0	0%
524-113	HOLIDAY PAY	6,114	6,000	5,000	10,000	4,000	67%
524-114	CERTIFICATION PAY	18,001	26,400	15,739	20,400	-6,000	-23%
524-116	INCENTIVE PAY	0	3,000	3,000	3,000	0	0%
524-120	OVERTIME	37,389	31,000	31,000	31,000	0	0%
524-130	RETIREMENT	39,793	45,320	47,476	43,770	-1,550	-3%
524-140	LONGEVITY	3,475	2,740	3,845	3,490	750	27%
524-150	SOCIAL SECURITY	26,999	30,600	35,688	30,620	20	0%
524-160	WORKER'S COMP	346	410	350	590	180	44%
1 PERSONNEL SERVICES		438,707	469,100	502,548	471,820	2,720	1%
24-COMMUNICATIONS TOTAL		438,707	469,100	502,548	471,820	2,720	1%

Notes:

A 3% merit adjustment is included in the Budget, this has been offset by turnover.

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
FIRE

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
522-205	OFFICE SUPPLIES	318	250	356	250	0	0%
522-215	FOOD	94	700	700	700	0	0%
522-220	PROTECTIVE CLOTHING	11,699	15,000	14,905	15,000	0	0%
522-235	GAS & OIL	10,860	10,700	9,500	10,700	0	0%
522-240	MINOR EQUIPMENT	19,423	18,000	17,500	18,000	0	0%
522-250	CHEMICALS	7,262	7,500	6,800	7,500	0	0%
522-270	MISCELLANEOUS SUPPLIES	430	0	0	0	0	0%
2 SUPPLIES		50,085	52,150	49,761	52,150	0	0%
522-481	VEHICLE & MACHINERY MAINT	28,508	37,000	40,000	37,000	0	0%
522-482	EQUIPMENT TESTING	5,618	6,500	5,000	6,500	0	0%
522-485	EQUIPMENT MAINT	10,054	6,500	5,000	6,500	0	0%
4 REPAIR & MAINT		44,180	50,000	50,000	50,000	0	0%
522-502	COMMUNICATIONS	7,660	2,640	8,931	2,640	0	0%
522-506	TRAINING	20,000	20,000	20,000	20,000	0	0%
522-514	ELECTRICITY	1,449	0	0	0	0	0%
522-520	NATURAL GAS	42	0	0	0	0	0%
522-526	DUES & SUBSCRIPTIONS	2,030	2,400	1,900	2,400	0	0%
522-542	AUDIT	4,750	5,250	4,750	5,250	0	0%
522-543	INS - VFD ACCIDENT	4,883	4,740	4,883	4,740	0	0%
5 OPERATIONAL EXP		40,814	35,030	40,464	35,030	0	0%
522-830	FIRE PREVENTION	845	1,700	850	1,700	0	0%
522-835	VFD - RETIREMENT	44,500	45,500	42,577	45,500	0	0%
522-837	VFD - WORKMAN'S COMP	3,677	2,600	3,794	2,600	0	0%
522-840	VFD- MEDICAL EXAMINATIONS	13,680	15,000	14,000	15,000	0	0%
8 MISCELLANEOUS		62,702	64,800	61,221	64,800	0	0%
22-FIRE TOTAL		197,782	201,980	201,446	201,980	0	0%

Notes:

The requested ECVFD pension increase of \$5 per member per month is included in this budget.

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
EMERGENCY MANAGEMENT

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
526-121	EMERGENCY MGMNT	9,492	9,820	9,820	9,820	0	0%
1	PERSONNEL SERVICES	9,492	9,820	9,820	9,820	0	0%
526-205	OFFICE SUPPLIES	28	500	100	500	0	0%
526-215	FOOD	0	500	250	500	0	0%
526-240	MINOR EQUIPMENT	1,349	1,400	1,000	1,400	0	0%
2	SUPPLIES	1,377	2,400	1,350	2,400	0	0%
526-481	VEHICLE & MACHINERY MAINTENANCE	0	0	0	800	800	0%
4	REPAIR & MAINT	0	0	0	800	800	100%
526-502	COMMUNICATIONS	1,059	1,200	1,200	1,200	0	0%
526-506	TRAINING & TRAVEL	2,441	2,500	2,000	2,500	0	0%
526-508	EMERG MGMT MISC	500	2,000	1,000	2,000	0	0%
526-524	ADVERTISING & LEGAL NOTICES	0	0	0	500	500	0%
526-526	DUES AND SUBSCRIPTIONS	100	100	100	100	0	0%
5	OPERATIONAL EXP	4,100	5,800	4,300	6,300	500	9%
26- EMERGENCY MANAGEMENT TOTAL		14,969	18,020	15,470	19,320	1,300	7%

Notes:

Vehicle and machinery maintenance is increased for four tires for the Mobile Command Vehicle. An additional \$500 is included for legal notices for bidding and other purposes.

PUBLIC WORKS

Description

The Public Works Department consists of the following services: Public Works Administration, Streets, Fleet Maintenance, Parks and Facilities 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.

Administration's goal is to provide quality service to all customers daily.

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.

The Parks and Facilities Maintenance Division is responsible for the general maintenance, operation and appearance of the City's eight parks, which cover a total of 84.83 acres. The Division currently has five employees, including a foreman and assistant foreman, which mow and maintain a total of 122.487 acres, including traffic islands and medians, property owned by the city, vacant lots and the U.S. 59 overpass.

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

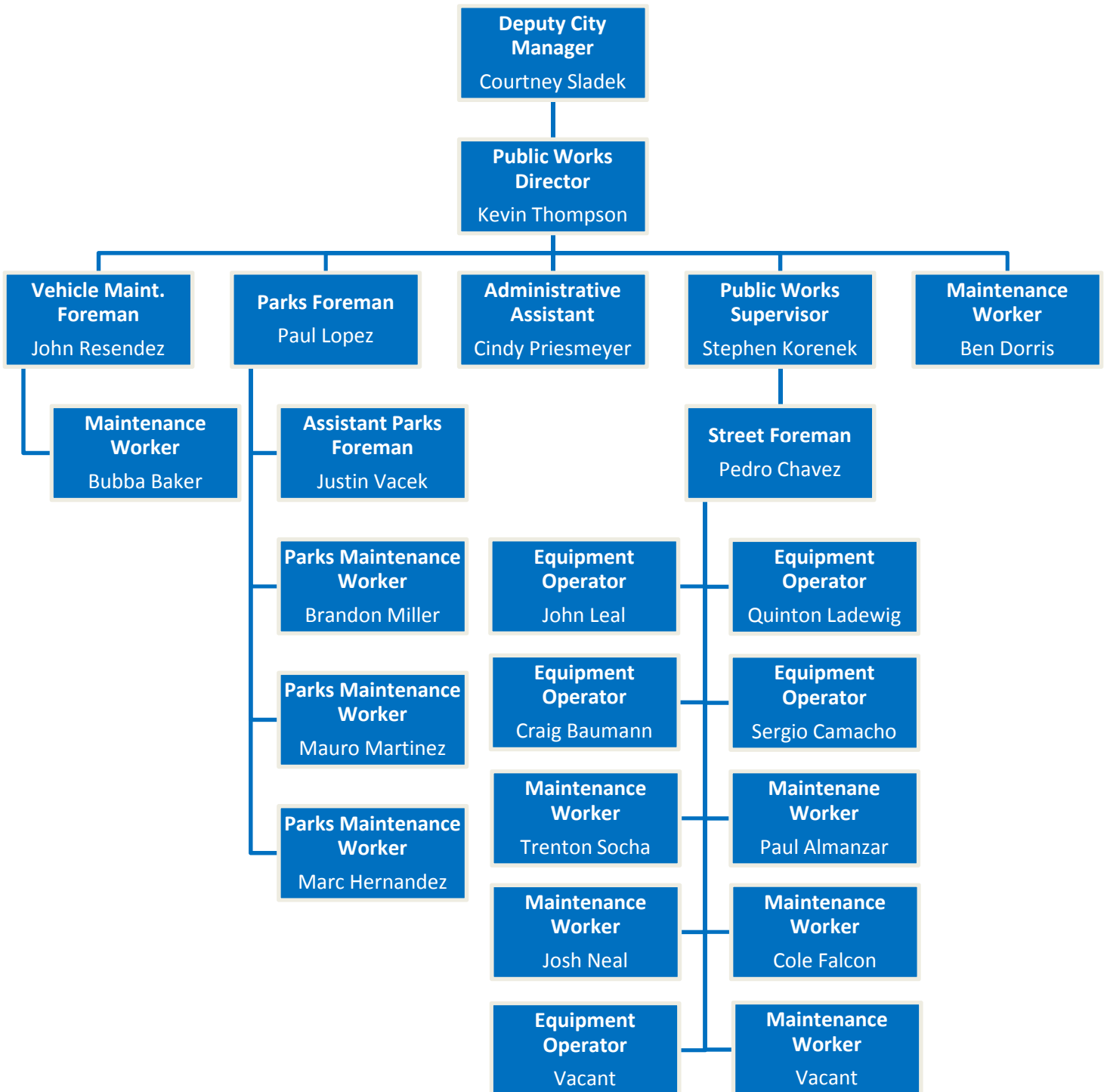
Short term goals for this division:

- Continue the training program that promotes the safety of employees and the public.
- Work towards accreditation through the American Public Works Association.
- Proactively manage community assets and implement innovative maintenance solutions.

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	% Change in budget from FY18 to FY19
Public Works Administration	316,054	245,940	233,404	261,790	6.44%
Streets	886,234	922,920	827,605	941,450	2.01%
Vehicle Maintenance	112,471	118,390	116,488	120,920	2.14%
Parks and Facilities	320,702	501,370	385,222	442,050	-11.83%
TOTAL	1,635,460	1,788,620	1,562,719	1,766,210	-1.25%

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	% Change in budget from FY18 to FY19
Personnel Services	989,023	1,126,430	973,481	1,172,060	4.05%
Supplies	119,687	134,500	130,517	134,500	0.00%
Repair and Maintenance	205,754	200,600	196,874	200,250	-0.17%
Operational Expense	183,108	215,100	189,857	209,400	-2.65%
Other Services	83,052	50,000	10,000	50,000	0.00%
Capital Outlay	54,836	61,990	61,990	0	0.00%
TOTAL	1,635,460	1,788,620	1,562,719	1,766,210	-1.25%

PUBLIC WORKS



PUBLIC WORKS

	FY17 Actual	FY18 Amended Budget	FY19 Adopted Budget	Variance
Public Works Administration				
Public Works Director	1	1	1	0
Administrative Assistant	1	1	1	0
Maintenance Worker	1	0	0	0
Total	3	2	2	0
Streets				
Public Works Supervisor	1	1	1	0
Streets Supervisor	1	1	1	0
Equipment Operator	5	5	5	0
Maintenance Worker	5	4	4	0
Total	12	11	11	0
Vehicle Maintenance				
Foreman	1	1	1	0
Maintenance Worker	1	1	1	0
Total	2	2	2	0
Parks and Facilities				
Parks Foreman	1	1	1	0
Assistant Parks Foreman	1	1	1	0
Maintenance Worker	3	4	4	0
Total	5	6	6	0
Public Works Total	22	21	21	0

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
PUBLIC WORKS ADMINISTRATION

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
530-110	REGULAR EARNINGS	140,330	104,300	134,000	113,530	9,230	9%
530-125	PART TIME EARNINGS	12,584	0	9,600	15,000	15,000	100%
530-130	OVERTIME	1,523	0	1,000	0	0	0%
530-130	RETIREMENT	15,841	12,700	12,700	13,580	880	7%
530-140	LONGEVITY	1,950	240	1,700	1,830	1,590	663%
530-150	SOCIAL SECURITY	11,411	8,580	8,580	9,510	930	11%
530-160	WORKER'S COMP	325	120	250	140	20	17%
530-190	CAR ALLOWANCE	2,492	3,600	0	0	-3,600	-100%
1 PERSONNEL SERVICES		186,456	129,540	167,830	153,590	24,050	19%
530-205	OFFICE SUPPLIES	1,539	2,500	2,500	2,500	0	0%
530-217	SAFETY EQUIPMENT AND TRAFFIC CONTROL	5,322	9,500	9,500	9,500	0	0%
530-220	UNIFORMS	5,529	5,500	5,000	5,500	0	0%
530-235	GAS & OIL	518	1,000	1,000	1,000	0	0%
530-240	MINOR EQUIPMENT PURCHASE	302	500	500	500	0	0%
530-245	HOUSEKEEPING SUPPLIES	3,765	0	150	0	0	0%
2 SUPPLIES		16,974	19,000	18,650	19,000	0	0%
530-420	BUILDINGS & GROUNDS MAINT	1,716	0	0	0	0	0%
530-481	VEHICLE & MACHINERY MAINT	1,368	500	357	500	0	0%
530-485	EQUIPMENT MAINT	3,020	5,000	3,017	5,000	0	0%
4 REPAIR & MAINT		6,104	5,500	3,374	5,500	0	0%
530-502	COMMUNICATIONS	5,216	5,000	2,000	2,000	-3,000	-60%
530-506	TRAINING & TRAVEL	5,269	6,300	6,300	6,300	0	0%
530-514	ELECTRICITY	8,252	6,700	6,300	6,300	-400	-6%
530-520	NATURAL GAS	1,311	1,750	1,400	1,750	0	0%
530-524	ADVERTISING & LEGAL NOTICES	770	400	450	400	0	0%
530-526	DUES & SUBSCRIPTIONS	520	1,250	1,400	1,250	0	0%
530-551	MOSQUITO ABATEMENT	0	16,000	10,000	10,000	-6,000	-38%
530-552	UNDERGROUND STORAGE TANK INS	2,290	4,500	5,700	5,700	1,200	27%
5 OPERATIONAL EXP		23,628	41,900	33,550	33,700	-8,200	-20%
530-646	ENG/SURVEYING SERVICES	82,890	50,000	10,000	50,000	0	0%
6 OTHER SERVICES		82,890	50,000	10,000	50,000	0	0%
30 PUBLIC WORKS ADMIN TOTAL		316,054	245,940	233,404	261,790	15,850	6%

Notes:

Personnel has been adjusted to match FY18 expenditures, includes a 3% merit adjustment, and includes a part time administrative assistant. Additional line items have been adjusted to reflect actual expense.

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
STREETS

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
531-110	REGULAR EARNINGS	364,324	386,880	375,000	403,660	16,780	4%
531-114	CERTIFICATION PAY	4,841	5,600	3,900	5,000	-600	-11%
531-115	PART TIME EARNINGS	1,450	58,550	0	58,550	0	0%
531-120	OVERTIME	10,564	6,020	11,800	6,020	0	0%
531-130	RETIREMENT	42,253	47,020	40,500	47,040	20	0%
531-140	LONGEVITY	4,905	5,240	4,905	5,730	490	9%
531-150	SOCIAL SECURITY	27,882	36,220	27,000	37,420	1,200	3%
531-160	WORKER'S COMP	12,803	17,390	13,500	18,030	640	4%
1 PERSONNEL SERVICES		469,021	562,920	476,605	581,450	18,530	3%
531-235	GAS & OIL	26,977	32,500	30,000	32,500	0	0%
531-240	MINOR EQUIPMENT PURCHASE	5,979	6,000	5,000	6,000	0	0%
531-245	HOUSEKEEPING SUPPLIES	661	0	0	0	0	0%
531-252	WEED CONTROL	18,686	25,000	25,000	25,000	0	0%
531-265	SIGNAGE	14,827	10,000	17,500	10,000	0	0%
2 SUPPLIES		67,130	73,500	77,500	73,500	0	0%
531-440	STREET REPAIR/CONSTRUCTION	63,277	65,000	60,000	65,000	0	0%
531-446	DRAINAGE	17,469	20,000	10,000	20,000	0	0%
531-481	VEHICLE & MACHINERY MAINT	79,116	60,000	75,000	60,000	0	0%
4 REPAIR & MAINT		159,862	145,000	145,000	145,000	0	0%
531-506	TRAINING & TRAVEL	1,676	2,000	1,500	2,000	0	0%
531-514	STREET LIGHT ELECTRICITY	128,538	130,000	125,000	130,000	0	0%
531-515	STREET LIGHT INSTALLATION	0	2,000	0	2,000	0	0%
531-519	CULVERT INSTALLATION	5,009	7,500	2,000	7,500	0	0%
5 OPERATIONAL EXP		135,222	141,500	128,500	141,500	0	0%
531-616	MISCELLANEOUS SERVICES	162	0	0	0	0	0%
6 OTHER SERVICES		162	0	0	0	0	0%
531-951	CAPITAL OUTLAY - CR346	54,836	0	0	0	0	0%
9 CAPITAL OUTLAY		54,836	0	0	0	0	0%
31 PW-STREETS TOTAL		886,234	922,920	827,605	941,450	18,530	2%

Notes:

A 3% merit adjustment is included in the Budget.

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
VEHICLE MAINTENANCE

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
535-110	REGULAR EARNINGS	84,767	87,200	85,801	89,380	2,180	3%
535-120	OVERTIME	1,500	2,000	2,000	2,000	0	0%
535-130	RETIREMENT	10,171	10,680	10,237	10,570	-110	-1%
535-140	LONGEVITY	2,430	2,550	2,550	2,790	240	9%
535-150	SOCIAL SECURITY	6,317	7,210	7,500	7,400	190	3%
535-160	WORKER'S COMP	1,465	1,200	1,400	1,230	30	3%
1 PERSONNEL SERVICES		106,650	110,840	109,488	113,370	2,530	2%
535-235	GAS & OIL	1,486	2,500	1,500	2,500	0	0%
535-240	MINOR EQUIPMENT PURCHASE	2,368	3,000	3,000	3,000	0	0%
2 SUPPLIES		3,853	5,500	4,500	5,500	0	0%
535-481	VEHICLE & MACHINERY MAINT	1,843	1,750	2,500	1,750	0	0%
4 REPAIR & MAINT		1,843	1,750	2,500	1,750	0	0%
535-506	TRAINING & TRAVEL	125	300	0	300	0	0%
5 OPERATIONAL EXP		125	300	0	300	0	0%
35 PW-VEHICLE MAINT TOTAL		112,471	118,390	116,488	120,920	2,530	2%

Notes:

A 3% merit adjustment is included in the Budget.

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
PARKS AND FACILITIES MAINTENANCE

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
541-110	REGULAR EARNINGS	152,453	196,910	138,286	200,790	3,880	2%
541-115	PART TIME EARNINGS	0	22,560	3,000	22,560	0	0%
541-120	OVERTIME	9,743	7,190	10,000	7,190	0	0%
541-124	CERTIFICATION PAY	1,962	4,800	0	1,800	-3,000	-63%
541-130	RETIREMENT	19,122	24,770	17,417	24,010	-760	-3%
541-140	LONGEVITY	2,235	3,950	2,435	4,170	220	6%
541-150	SOCIAL SECURITY	12,484	18,450	12,906	18,540	90	0%
541-160	WORKER'S COMP	15,895	3,500	3,015	3,590	90	3%
541-180	CONTRACT LABOR	13,000	41,000	32,500	41,000	0	0%
1 PERSONNEL SERVICES		226,895	323,130	219,558	323,650	520	0%
541-205	OFFICE SUPPLIES	110	50	0	50	0	0%
541-220	UNIFORMS	1,679	2,100	1,799	2,100	0	0%
541-235	GAS & OIL	7,182	6,500	7,068	6,500	0	0%
541-240	MINOR EQUIPMENT	8,869	10,000	7,500	10,000	0	0%
541-245	HOUSEKEEPING SUPPLIES	4,425	7,800	6,000	7,800	0	0%
541-250	HERBICIDES	1,090	0	0	0	0	0%
541-251	CHEMICALS	8,374	10,050	7,500	10,050	0	0%
2 SUPPLIES		31,729	36,500	29,867	36,500	0	0%
541-420	BUILDINGS & GROUNDS MAINT	29,185	42,350	40,000	42,000	-350	-1%
541-481	VEHICLE & MACHINERY MAINT	8,760	6,000	6,000	6,000	0	0%
4 REPAIR & MAINT		37,945	48,350	46,000	48,000	-350	-1%
541-506	TRAINING AND TRAVEL	1,905	2,000	1,500	2,000	0	0%
541-514	ELECTRICITY	20,352	24,000	21,000	24,000	0	0%
541-524	ADVERTISING & LEGAL NOTICES	133	100	307	100	0	0%
541-526	DUES & SUBSCRIPTIONS	0	300	0	300	0	0%
541-530	RECREATIONAL IMPROVEMENTS	1,742	5,000	5,000	7,500	2,500	50%
5 OPERATIONAL EXP		24,132	31,400	27,807	33,900	2,500	8%
541-900	CAPITAL OUTLAY	0	61,990	61,990	0	-61,990	-100%
9 CAPITAL OUTLAY		0	61,990	61,990	0	-61,990	-100%
41 PARKS & FACILITIES TOTAL		320,702	501,370	385,222	442,050	-59,320	-12%

Notes:

Personnel has been adjusted to match existing personnel but does include a 3% merit adjustment. An additional \$2,500 is requested to fund wood fibers at playgrounds. Additionally, \$61,990 was a one time purchase of a playground in FY18.

Buildings and grounds maintenance will be used for City Hall (\$5000), The Service Center (\$5000), the Public Safety Headquarters (\$20,000) and for Parks (\$12,000)

COMMUNITY SERVICES

Description

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

The Community Services Administration works with the Parks and Recreation Community Services Board, and as of June 11, 2015, the Keep El Campo Beautiful Board.

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

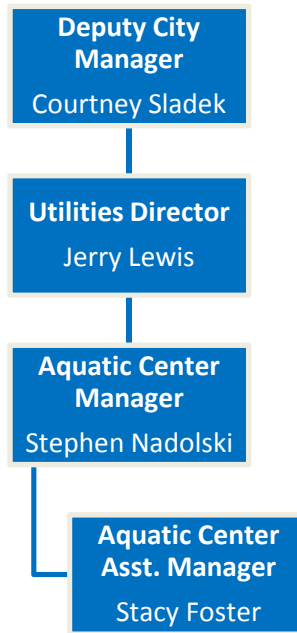
Short term goals for the division:

- Expand soft programming to promote downtown El Campo and the City's parks system
- Work with Keep El Campo Beautiful on beautification efforts
- Develop additional recreational programming options at the Aquatic Center to attract new members

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	% Change in budget from FY18 to FY19
Comm. Services Admin.	180,637	128,250	120,686	128,250	0.00%
Civic Center	114,001	110,830	109,598	0	-100.00%
Aquatic Center	316,765	296,940	325,641	324,490	9.28%
TOTAL	611,403	536,020	555,925	452,740	-15.54%

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	% Change in budget from FY18 to FY19
Personnel Services	217,690	164,140	172,191	189,690	15.57%
Supplies	34,711	28,350	32,990	29,100	2.65%
Repair and Maintenance	121,794	105,920	124,531	36,000	-66.01%
Operational Expense	112,349	114,510	108,590	74,850	-34.63%
Other Services	124,859	123,100	117,623	123,100	0.00%
Capital Outlay	0	0	0	0	0.00%
TOTAL	611,403	536,020	555,925	452,740	-15.54%

AQUATIC CENTER



	FY17 Actual	FY18 Amended Budget	FY19 Adopted Budget	Variance
Community Services				
Administration				
Community Services Director	1	0	0	0
Total	1	0	0	0
 Aquatic Center				
Aquatic Center Coordinator	1	1	1	0
Assistant Aquatic Center Manager	0	0	1	1
Total	1	1	2	1
Community Services Total	2	1	2	1

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
COMMUNITY SERVICES ADMINISTRATION

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
540-110	REGULAR EARNINGS	40,280	0	0	0	0	0%
540-130	RETIREMENT	4,863	0	0	0	0	0%
540-140	LONGEVITY	345	0	0	0	0	0%
540-150	SOCIAL SECURITY	3,206	0	0	0	0	0%
540-160	WORKER'S COMP	51	0	0	0	0	0%
540-190	CAR ALLOWANCE	1,869	0	0	0	0	0%
1 PERSONNEL SERVICES		50,613	0	0	0	0	0%
540-240	MINOR EQUIPMENT PURCHASE	678	0	0	0	0	0%
540-270	MISCELLANEOUS SUPPLIES	-500	0	63	0	0	0%
2 SUPPLIES		178	0	63	0	0	0%
540-502	COMMUNICATIONS	685	0	0	0	0	0%
540-506	TRAINING & TRAVEL	-283	0	0	0	0	0%
540-524	ADVERTISING & LEGAL NOTICES	4,211	5,150	3,000	5,150	0	0%
540-526	DUES & SUBSCRIPTIONS	374	0	0	0	0	0%
5 OPERATIONAL EXP		4,988	5,150	3,000	5,150	0	0%
540-616	MISCELLANEOUS SERVICES	1,039	3,000	4,648	3,000	0	0%
6 OTHER SERVICES		1,039	3,000	4,648	3,000	0	0%
540-810	SUMMER YTH PROG - B&G CLUB	50,000	50,000	50,000	50,000	0	0%
540-811	NORTHSIDE-OPERATIONS	23,000	23,000	23,000	23,000	0	0%
540-835	BEES	7,000	8,000	8,000	8,000	0	0%
540-840	MUSEUM CONTRIBUTION	28,125	22,500	16,875	22,500	0	0%
540-845	CRISIS CENTER	2,500	2,500	2,500	2,500	0	0%
540-846	KEEP EL CAMPO BEAUTIFUL	694	100	100	100	0	0%
540-847	SPOT	0	1,500	0	1,500	0	0%
540-850	HERITAGE CENTER	12,500	12,500	12,500	12,500	0	0%
8 MISCELLANEOUS		123,819	120,100	112,975	120,100	0	0%
40 COMMUNITY SERVICES TOTAL		180,637	128,250	120,686	128,250	0	0%

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
AQUATIC CENTER

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
545-110	REGULAR EARNINGS	48,488	49,760	58,058	82,870	33,110	67%
545-115	PART-TIME EARNINGS	96,078	88,000	88,000	88,000	0	0%
545-120	OVERTIME	79	0	0	0	0	0%
545-130	RETIREMENT	5,292	5,510	6,613	5,840	330	6%
545-140	LONGEVITY	250	310	310	370	60	19%
545-150	SOCIAL SECURITY	10,297	10,380	11,703	4,090	-6,290	-61%
545-160	WORKER'S COMP	1,752	2,680	2,680	1,020	-1,660	-62%
545-180	CONTRACT LABOR	4,840	7,500	4,827	7,500	0	0%
1 PERSONNEL SERVICES		167,077	164,140	172,191	189,690	25,550	16%
545-205	OFFICE SUPPLIES	1,365	1,200	1,200	1,200	0	0%
545-210	CONCESSIONS	8,171	7,500	7,500	8,500	1,000	13%
545-220	UNIFORMS	1,674	2,000	2,000	2,000	0	0%
545-235	GAS AND OIL	16	90	90	90	0	0%
545-240	MINOR EQUIPMENT	6,705	6,050	6,050	6,050	0	0%
545-245	HOUSEKEEPING SUPPLIES	2,337	2,200	2,200	2,200	0	0%
545-250	CHEMICALS	9,821	7,500	8,500	8,500	1,000	13%
545-251	INSECT CONTROL	240	560	560	560	0	0%
2 SUPPLIES		30,330	27,100	28,100	29,100	2,000	7%
545-420	BUILDINGS & GROUND MAINT	50,541	36,000	55,000	36,000	0	0%
4 REPAIR & MAINT		50,541	36,000	55,000	36,000	0	0%
545-502	COMMUNICATIONS	4,969	4,100	4,100	4,100	0	0%
545-506	TRAINING & TRAVEL	3,410	2,500	2,900	2,500	0	0%
545-514	ELECTRICITY	39,134	35,000	35,000	35,000	0	0%
545-520	NATURAL GAS	18,697	20,000	20,000	20,000	0	0%
545-524	ADVERTISING	825	2,500	2,500	2,500	0	0%
545-526	DUES & SUBSCRIPTIONS	605	600	850	600	0	0%
545-530	RECREATIONAL IMPROVEMENTS	1,177	5,000	5,000	5,000	0	0%
5 OPERATIONAL EXP		68,818	69,700	70,350	69,700	0	0%
45 AQUATIC CENTER TOTAL		316,765	296,940	325,641	324,490	27,550	9%

Notes:

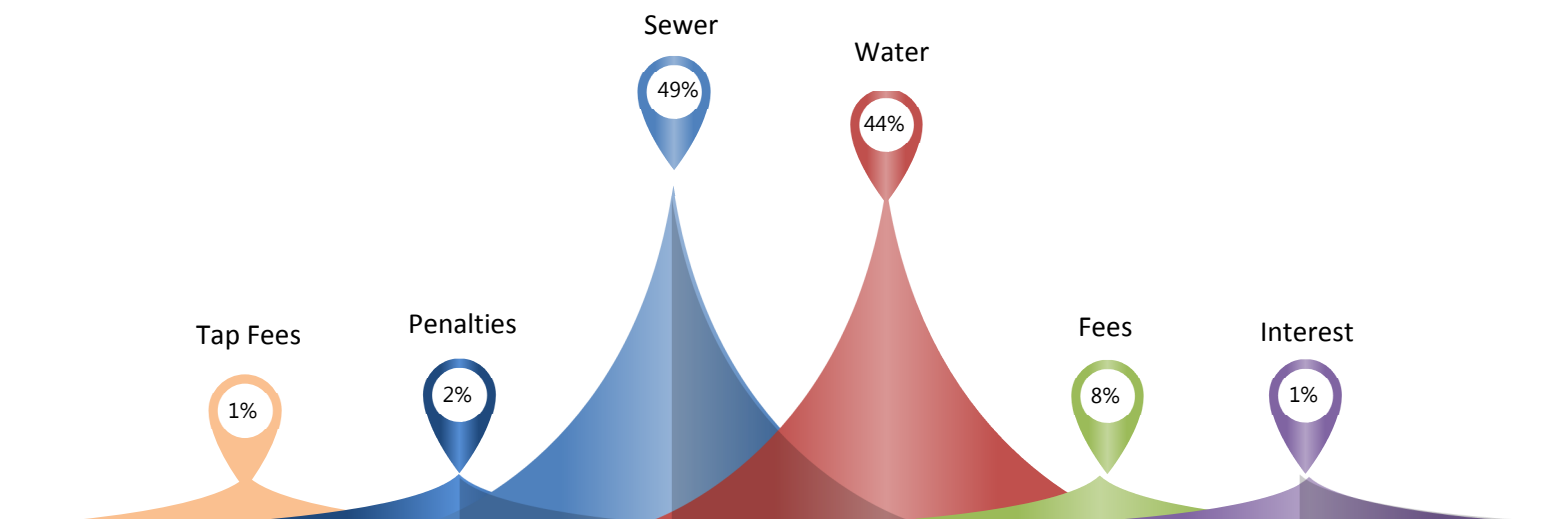
Personnel is adjusted to account for new Assistant Pool Manager and includes a 3% merit adjustment, both concessions and chemicals will increase to meet demand.

WATER AND SEWER REVENUE

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adotped Budget	Variance from FY18	% Change from FY18
Water Revenues	1,719,991	1,722,940	1,728,748	1,761,510	38,570	2.24%
Sewer Revenues	1,885,453	1,930,070	1,933,239	1,930,070	-	0.00%
Penalty Collections	90,911	88,000	90,500	90,500	2,500	2.84%
Water Taps	13,690	10,000	10,000	10,000	-	0.00%
Sewer Taps	8,570	10,000	10,000	10,000	-	0.00%
Reinstatement Fees	32,912	27,500	30,000	30,000	2,500	9.09%
Returned Check Fees	2,280	1,700	1,712	1,200	(500)	-29.41%
Service Charges	19,123	20,000	20,000	20,000	-	0.00%
Interest Earned	16,098	7,000	8,500	8,500	1,500	21.43%
Transfers	77,868	81,000	81,000	86,100	5,100	6.30%
TOTAL RESOURCES	\$ 3,866,896	\$ 3,898,210	\$ 3,913,699	\$ 3,947,880	\$ 49,670	1.27%

Revenue and Transfers – Highlights:

- The City of El Campo's water and sewer rates remain the lowest in the region. The budget does not include a water or sewer rate increase. It should be noted that the FY19 utility bills will include a transportation user fee. This fee is offset by a reduction in the solid waste rates. The minimum bills will remain the same for FY19.
- Revenues and transfers are projected to remain at nearly the same levels as FY18, increasing just \$47,410 or 1.33%.
- The Transportation User Fee (TUF) Fund establishes a dedicated revenue source in which the money raised can only be used for street repair, reconstruction and maintenance as well as sidewalk maintenance.

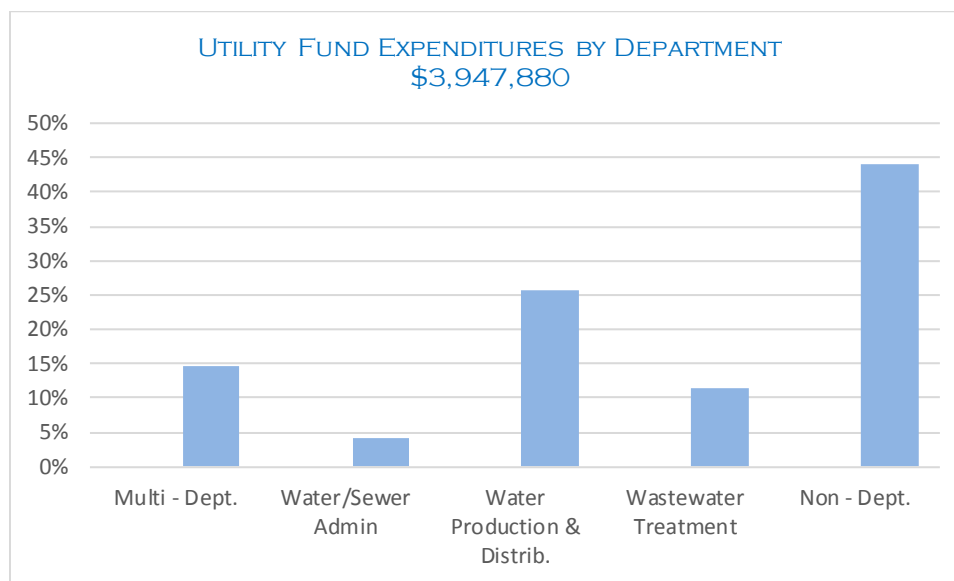


WATER AND SEWER EXPENDITURES

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adotped Budget	Variance from FY18	% Change from FY18
Multi Departmental	300,967	553,210	553,780	578,440	25,230	4.56%
Administrative Services	178,344	167,840	165,595	159,390	(8,450)	-5.03%
Water Prod & WW Collection	940,233	983,040	971,361	1,018,930	35,890	3.65%
Waste Water Treatment	418,411	421,340	457,946	449,760	28,420	6.75%
Transfers Out	1,328,624	1,772,780	1,772,780	1,741,360	(31,420)	-1.77%
TOTAL EXPENSE	\$ 3,166,578	\$ 3,898,210	\$ 3,921,462	\$ 3,947,880	\$ 49,670	1.27%

Expenditures and Transfers – Highlights:

- An increase in the franchise tax paid to the General Fund, resulted in a 4% increase in Multi-Departmental.
- Administrative Services decreased \$8,450 because of insourcing bill printing.
- A 3% merit adjustment in included in Administrative Services, Water Production and Wastewater Collections and Wastewater Treatment Plant.
- Included in both Water Production and Wastewater Collection and the Wastewater Treatment Plant are funds for fencing, as was included in the Comprehensive Plan.
- Transfers decreased less than 2% but decreased because the capital lease debt retired in FY18.



WATER AND SEWER

Description

Water and Sewer consists of the following divisions: Multi-Departmental, Non-Departmental, Water and Sewer Administration, Water Production and 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.

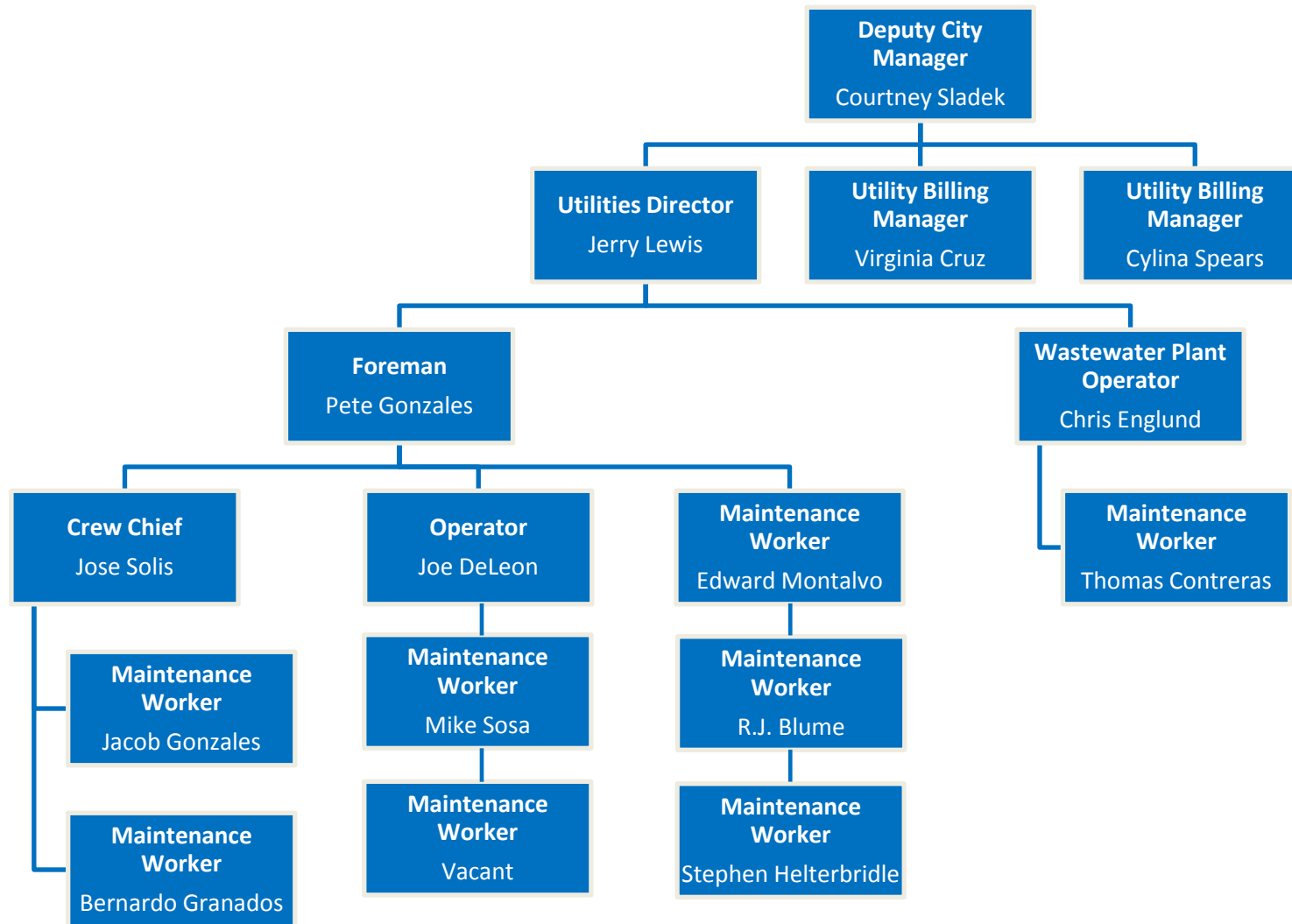
Short term goals for this division:

- Complete impact fee study for the purpose of providing new or expanded public capital facilities required to serve that development.
- Continue to protect public health by ensuring delivered water complies with regulatory standards
- Plan for the future by investing in preventative maintenance, periodic renewal and replacement of facilities.

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	% Change in budget from FY18 to FY19
Multi - Departmental	168,677	553,210	553,780	578,440	4.56%
Water and Sewer Admin.	178,344	167,840	165,595	159,390	-5.03%
Water Production & WW Coll	940,233	983,040	971,361	1,018,930	3.65%
Wastewater Treatment	418,411	421,340	457,946	449,760	6.75%
Non - Departmental	1,460,914	1,772,780	1,772,780	1,741,360	-1.77%
TOTAL	3,166,578	3,898,210	3,921,462	3,947,880	1.27%

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	% Change in budget from FY18 to FY19
Personnel Services	722,302	799,120	771,698	802,980	0.48%
Supplies	59,551	66,600	65,100	66,600	0.00%
Repair and Maintenance	278,995	215,250	244,750	240,250	11.61%
Operational Expense	476,034	509,680	511,820	511,280	0.31%
Other Services	168,782	534,780	555,314	585,410	9.47%
Transfers	1,460,914	1,772,780	1,772,780	1,741,360	0.00%
Capital	0	0	0	0	0.00%
TOTAL	3,166,578	3,898,210	3,921,462	3,947,880	1.27%

UTILITIES



UTILITIES

	FY17 Actual	FY18 Amended Budget	FY19 Adopted Budget	Variance
Water and Sewer Administration				
Utility Billing Manager	2	2	2	0
Maintenance Worker	2	1	1	0
Total	4	3	3	0
Water Production and Collection				
Director of Utilities	1	1	1	0
Utilities Foreman	1	1	1	0
Utility Crew Chief	3	3	3	0
Maintenance Worker	5	6	6	0
Total	10	11	11	0
Wastewater Treatment Plant				
Plant Operator	1	1	1	0
Maintenance Worker	1	1	1	0
Total	2	2	2	0
UTILITY FUND TOTAL	16	16	16	0

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
WATER AND SEWER FUND MULTI-DEPARTMENTAL

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
505-539	INS - VEHICLE/EQUIPMENT	800	800	800	720	-80	-10.00%
505-549	INS - PROPERTY LIAB	12,090	13,000	13,000	11,700	-1,300	-10.00%
505-550	INS - FLEET	5,400	7,200	7,200	6,480	-720	-10.00%
505-552	INS - GENERAL LIAB	3,600	7,920	7,920	7,130	-790	-9.97%
505-554	INS - PUBLIC OFFICIALS INS	3,375	4,500	4,500	4,050	-450	-10.00%
505-558	HEALTH INSURANCE	82,223	98,700	98,700	103,640	4,940	5.01%
505-587	POSTAGE	4,532	3,410	3,500	3,410	0	0.00%
505-590	PIPELINE LEASE PAYMENTS	1,391	1,400	1,400	1,400	0	0.00%
505-591	LIFT STATION LAND LEASE	0	500	500	500	0	0.00%
5 OPERATIONAL EXP		113,411	137,430	137,520	139,030	1,600	1.16%
505-604	AUDIT	7,820	12,220	12,200	12,220	0	0.00%
505-612	CITY ATTORNEY	21,000	22,630	22,630	24,890	2,260	9.99%
505-617	PROFESSIONAL SERVICES	17,753	60,600	60,600	40,600	-20,000	-33.00%
6 OTHER SERVICES		46,573	95,450	95,430	77,710	-17,740	-18.59%
505-703	FRANCHISE TAX (5%)	0	141,430	141,430	182,800	41,370	29.25%
505-710	05 LEASE PURCHASE	0	163,400	163,400	163,400	0	0.00%
7 TRANSFERS		0	304,830	304,830	346,200	41,370	0.00%
505-805	SERVICE AWARDS	0	500	0	500	0	0.00%
505-850	BAD DEBT EXPENSE	8,693	15,000	16,000	15,000	0	0.00%
8 MISCELLANEOUS		8,693	15,500	16,000	15,500	0	0.00%
05 MULTI-DEPARTMENTAL TOTAL		168,677	553,210	553,780	578,440	25,230	-17.42%

Notes:

Insurances are projected to decrease because of a transition in service. Health insurance will increase 5% or \$4,940.
Professional services will decrease because the City will not have the energy improvement guarantee contract in 2019.

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
WATER AND SEWER FUND NON-DEPARTMENTAL

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
508-703	FRANCHISE TAX X-FER	132,290	0	0	0	0	0%
508-704	OPERATION SUPPORT X-FER	268,400	272,100	272,100	272,100	0	0%
508-710	05 DEBT X-FER	163,437	0	0	0	0	0%
508-711	08 DEBT X-FER	220,738	164,000	164,000	0	(164,000)	-100%
508-712	12 DEBT X-FER	175,626	175,890	175,890	175,730	(160)	0%
508-713	13 DEBT X-FER	155,564	155,280	155,280	157,130	1,850	1%
508-714	14 DEBT X-FER	43,269	19,090	19,090	18,940	(150)	-1%
508-715	10 DEBT X-FER	105,213	101,960	101,960	100,750	(1,210)	-1%
508-716	13 A DEBT X-FER	41,588	40,900	40,900	40,250	(650)	-2%
508-717	14 DEBT X-FER (TAX NOTES)	18,912	74,970	74,970	74,070	(900)	-1%
508-718	CAPITAL LEASE TRANSFER	0	28,490	28,490	0	(28,490)	-100%
508-719	14 A DEBT X-FER	38,339	38,340	38,340	39,040	700	2%
508-720	15 DEBT X-FER	15,797	15,800	15,800	15,790	(10)	0%
508-721	15 A DEBT X-FER	18,823	18,790	18,790	18,940	150	1%
508-722	16 DEBT X-FER	0	109,730	109,730	266,180	156,450	143%
508-740	IT X-FER	52,010	52,010	52,010	52,010	0	0%
508-745	CIP TRANSFER	0	490,000	490,000	490,000	0	0%
508-760	FLEET TRANSFER	10,910	15,430	15,430	20,430	5,000	32%
508-761	TRANSFER TO FUND 84	0	0	0	0	0	0%
7 TRANSFERS		1,460,914	1,772,780	1,772,780	1,741,360	(31,420)	-2%
08 NON-DEPARTMENTAL TOTAL		1,460,914	1,772,780	1,772,780	1,741,360	(31,420)	-2%

Notes:

The 08 Debt was refunded in 2016 and will no longer require debt payments but is included in the 2016 Debt X-fer, the capital lease for the generators at the WWTP and the water plant have also been retired. One additional vehicle is requested in the fleet transfer for FY19.

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
WATER AND SEWER ADMINISTRATION

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
510-110	REGULAR EARNINGS	111,078	101,870	105,100	104,440	2,570	2.52%
510-114	CERTIFICATION PAY	923	2,970	876	600	(2,370)	-79.80%
510-120	OVERTIME	982	0	700	1,000	1,000	0.00%
510-130	RETIREMENT	13,910	12,190	12,312	12,010	(180)	-1.48%
510-140	LONGEVITY	1,515	1,560	1,990	1,910	350	22.44%
510-150	SOCIAL SECURITY	9,136	8,230	8,313	8,410	180	2.19%
510-160	WORKER'S COMP	966	720	750	720	0	0.00%
1 PERSONNEL SERVICES		138,511	127,540	130,041	129,090	1,550	1.22%
510-205	OFFICE SUPPLIES	167	1,250	500	1,250	0	0.00%
510-240	MINOR EQUIPMENT	480	500	0	500	0	0.00%
2 SUPPLIES		647	1,750	500	1,750	0	0.00%
510-485	EQUIPMENT MAINT	0	0	0	0	0	0.00%
4 REPAIR & MAINT		0	0	0	0	0	0.00%
510-506	TRAINING & TRAVEL	0	1,550	1,000	1,550	0	0.00%
5 OPERATIONAL EXP		0	1,550	1,000	1,550	0	0.00%
510-616	BILLING SUPPLIES	39,186	37,000	34,054	27,000	(10,000)	-27.03%
6 OTHER SERVICES		39,186	37,000	34,054	27,000	(10,000)	0.00%
10 W & S ADMIN TOTAL		178,344	167,840	165,595	159,390	(8,450)	-5.03%

Notes:

Personnel has been adjusted to match existing personnel and includes a 3% merit adjustment. Billing services has been reduced because the service is no longer outsourced.

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
WATER PRODUCTION AND WASTEWATER COLLECTION

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
575-110	REGULAR EARNINGS	309,483	397,280	348,042	391,190	(6,090)	-1.53%
575-124	CERTIFICATION PAY	68,518	13,740	15,654	24,440	10,700	77.87%
575-120	OVERTIME	10,320	49,100	59,870	49,100	0	0.00%
575-130	RETIREMENT	48,191	54,140	48,650	53,610	(530)	-0.98%
575-140	LONGEVITY	5,560	6,170	5,825	4,810	(1,360)	-22.04%
575-150	SOCIAL SECURITY	31,962	36,560	36,570	37,540	980	2.68%
575-160	WORKER'S COMP	6,342	8,000	7,900	8,190	190	2.38%
1 PERSONNEL SERVICES		480,377	564,990	522,511	568,880	3,890	0.69%
575-215	FOOD	1,062	1,300	1,100	1,300	0	0.00%
575-220	UNIFORMS	4,211	4,500	4,500	4,500	0	0.00%
575-235	GAS & OIL	21,006	25,000	25,000	25,000	0	0.00%
575-240	MINOR EQUIPMENT	6,358	7,000	7,000	7,000	0	0.00%
575-245	FIELD SUPPLIES	1,307	0	0	0	0	0.00%
2 SUPPLIES		33,945	37,800	37,600	37,800	0	0.00%
575-410	METERS	27,671	15,000	15,000	15,000	0	0.00%
575-420	BUILDINGS & GROUNDS MAINT	11,193	5,250	5,250	15,250	10,000	190.48%
575-470	WATER STORAGE FACILITIES	13,891	15,000	15,000	15,000	0	0.00%
575-471	WATER MAINS & ACCESSORIES	76,903	60,000	60,000	60,000	0	0.00%
575-472	WATER WELLS & PUMPS	23,917	24,000	24,000	24,000	0	0.00%
575-478	SEWER MAIN ACCESSORIES	14,241	15,000	16,000	15,000	0	0.00%
575-479	SEWER PUMPS	11,802	4,500	10,000	4,500	0	0.00%
575-481	VEHICLE & MACHINERY MAINT	44,740	30,000	30,000	30,000	0	0.00%
4 REPAIR & MAINT		224,359	168,750	175,250	178,750	10,000	5.93%
575-502	COMMUNICATIONS	10,535	7,500	7,500	7,500	0	0.00%
575-506	TRAINING & TRAVEL	7,683	6,000	8,000	6,000	0	0.00%
575-514	ELECTRICITY	147,802	150,000	150,000	150,000	0	0.00%
575-520	NATURAL GAS	379	500	500	500	0	0.00%
575-524	ADVERTISING AND LEGAL NOTICE	4,183	4,500	5,000	4,500	0	0.00%
575-526	DUES & SUBSCRIPTIONS	490	1,000	1,000	1,000	0	0.00%
5 OPERATIONAL EXP		171,073	169,500	172,000	169,500	0	0.00%
575-646	ENG/SURVEYING SERVICES	14,721	20,000	40,000	40,000	20,000	100.00%
575-680	WQ ASSESSMENT FEES TO STATE	10,257	12,000	12,000	12,000	0	0.00%
575-685	LAB FEES	5,502	10,000	12,000	12,000	2,000	20.00%
6 OTHER SERVICES		30,480	42,000	64,000	64,000	22,000	52.38%
75 WATER PROD & WASTEWATER COLL		940,233	983,040	971,361	1,018,930	35,890	3.65%

Notes:

Personnel has been adjusted to match existing personnel and includes a 3% merit adjustment. \$10,000 is requested for replacement fencing of lift stations/plants. An additional \$20,000 in engineering is requested to match actual expense, as is the \$2,000 requested for lab fees.

CITY OF EL CAMPO, TEXAS
FY 19 DETAILED ADOPTED BUDGET
WASTEWATER TREATMENT

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
590-110	REGULAR EARNINGS	62,856	74,230	72,199	73,760	(470)	-0.63%
590-114	CERTIFICATION PAY	5,626	5,880	5,880	5,280	(600)	-10.20%
590-120	OVERTIME	14,349	6,800	18,744	6,800	0	0.00%
590-130	RETIREMENT	10,825	9,970	11,094	9,740	(230)	-2.31%
590-140	LONGEVITY	1,895	1,090	1,090	1,210	120	11.01%
590-150	SOCIAL SECURITY	6,804	6,730	8,339	6,820	90	1.34%
590-160	WORKER'S COMP	1,060	1,890	1,800	1,400	(490)	-25.93%
1 PERSONNEL SERVICES		103,415	106,590	119,146	105,010	(1,580)	-1.48%
590-205	OFFICE SUPPLIES	494	450	450	450	0	0.00%
590-215	FOOD	0	100	50	100	0	0.00%
590-240	MINOR EQUIPMENT	829	500	500	500	0	0.00%
590-245	FIELD SUPPLIES	183	0	0	0	0	0.00%
590-252	OPERATING SUPPLIES	22,161	26,000	26,000	26,000	0	0.00%
2 SUPPLIES		24,959	27,050	27,000	27,050	0	0.00%
590-420	BUILDINGS & GROUNDS MAINT	4,756	5,000	5,000	20,000	15,000	300.00%
590-477	WASTEWATER TREATMENT FACILITY	48,576	40,000	63,000	40,000	0	0.00%
590-481	VEHICLE & MACHINERY MAINT	1,305	1,500	1,500	1,500	0	0.00%
4 REPAIR & MAINT		54,636	46,500	69,500	61,500	15,000	32.26%
590-502	COMMUNICATIONS	351	350	450	350	0	0.00%
590-506	TRAINING & TRAVEL	770	750	750	750	0	0.00%
590-514	ELECTRICITY	131,628	130,000	130,000	130,000	0	0.00%
590-526	DUES & SUBSCRIPTIONS	0	100	100	100	0	0.00%
590-576	SLUDGE REMOVAL	58,802	70,000	70,000	70,000	0	0.00%
5 OPERATIONAL EXP		191,551	201,200	201,300	201,200	0	0.00%
590-680	WQ ASSESSMENT FEES TO STATE	20,000	20,000	20,000	35,000	15,000	75.00%
590-682	LAB TESTING FEES	23,851	20,000	21,000	20,000	0	0.00%
6 OTHER SERVICES		43,850	40,000	41,000	55,000	15,000	37.50%
WASTE WATER TREATMENT		418,411	421,340	457,946	449,760	28,420	6.75%

Notes:

Personnel has been adjusted to match existing personnel and includes a 3% merit adjustment. \$15,000 is included for replacement fencing. An additional \$15,000 in assessment fees is included for projected increases in cost.

EMS FUND REVENUES

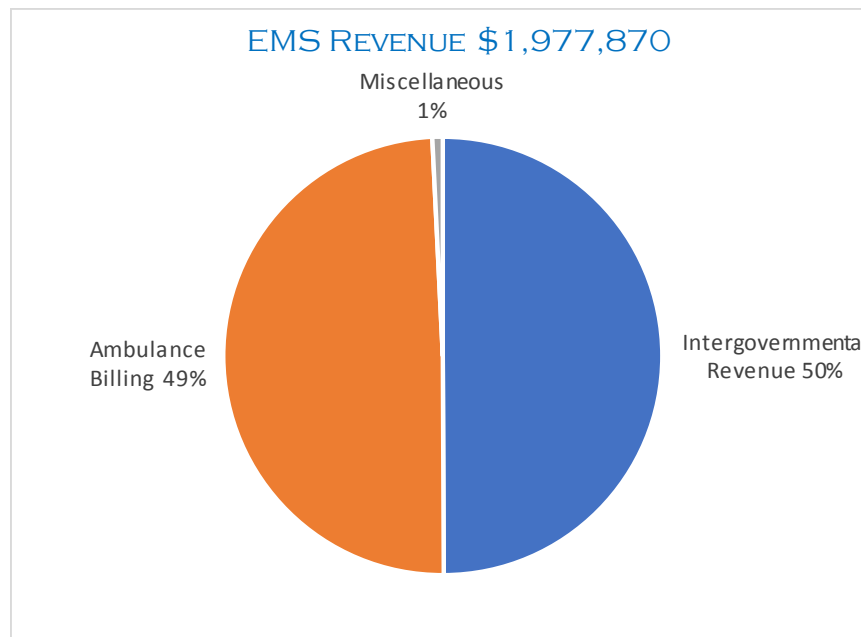
	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change from FY18
Intergovernmental Revenue	942,510	987,050	987,050	987,120	70	0.01%
Ambulance Billing	854,708	1,005,320	1,000,000	975,000	(30,320)	-3.02%
Miscellaneous	17,404	-	6,478	15,000	15,000	0.00%
Interest Earned	781	200	800	750	550	275.00%
TOTAL RESOURCES	\$ 1,815,403	\$ 1,992,570	\$ 1,994,328	\$ 1,977,870	\$ (14,700)	-0.74%

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.

The EMS Fund revenues are projected at \$1,977,870.

Intergovernmental revenue is estimated at \$1,977,870 for FY19. 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.

The second largest revenue source in the EMS Fund is billing fees. The FY19 projection is \$975,000.



EMS FUND EXPENDITURES

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change from FY18
Emergency Medical Services	1,902,758	1,761,970	1,699,965	1,744,080	(17,890)	-1.02%
Transfers Out	158,472	230,600	230,600	233,790	3,190	1.38%
TOTAL EXPENSE	\$ 2,061,230	\$ 1,992,570	\$ 1,930,565	\$ 1,977,870	\$ (14,700)	-0.74%

The EMS Fund expenditures are projected at \$1,977,870. 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 \$1,265,660 for FY19 and includes a 3% merit adjustment for personnel.

Operational Expense

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

Supplies

The next largest categorical expense for the EMS Fund is supplies for FY19. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other medical supplies.

Repairs and maintenance

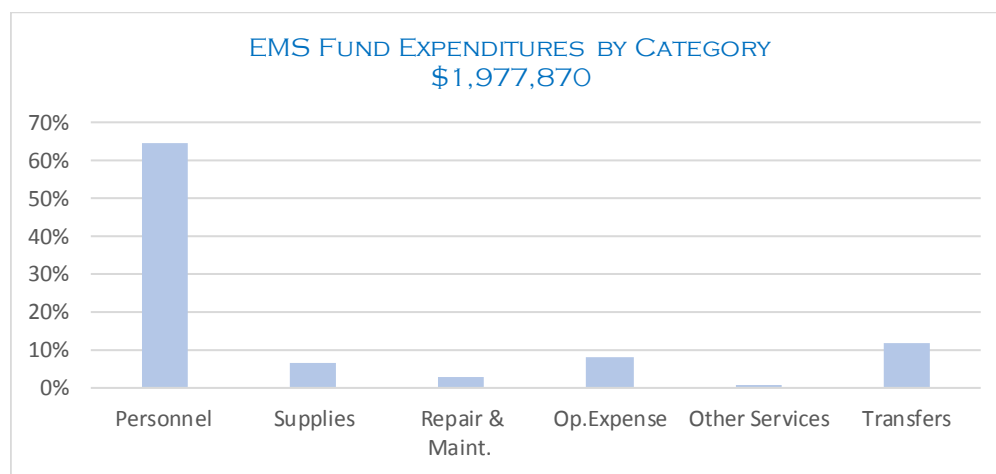
Repairs and maintenance expenditures budgeted at \$50,580 for janitorial services, building and grounds maintenance, vehicle maintenance and equipment maintenance.

Other Services

Other services are expenses related to fees for the medical director, budgeted at \$15,000 for FY19.

Transfers

Transfers are planned for FY19 at \$230,670 to the Information Technology Fund, General Fund and the Debt Service Fund.



EMS

Description

The City of El Campo is a licensed Emergency Medical Services provider through the Texas Department of State Health Services. EMS continually and efficiently provides Emergency Medical Services to the residents and visitors of the City of El Campo, Wharton County, and surrounding counties 24 hours a day 7 day a week 365 day 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 currently consists of 14 full-time medics with more than 155 years' experience. The department also has part-time medics. El Campo EMS operates at the Mobile Intensive Care Unit Level (MICU). 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.

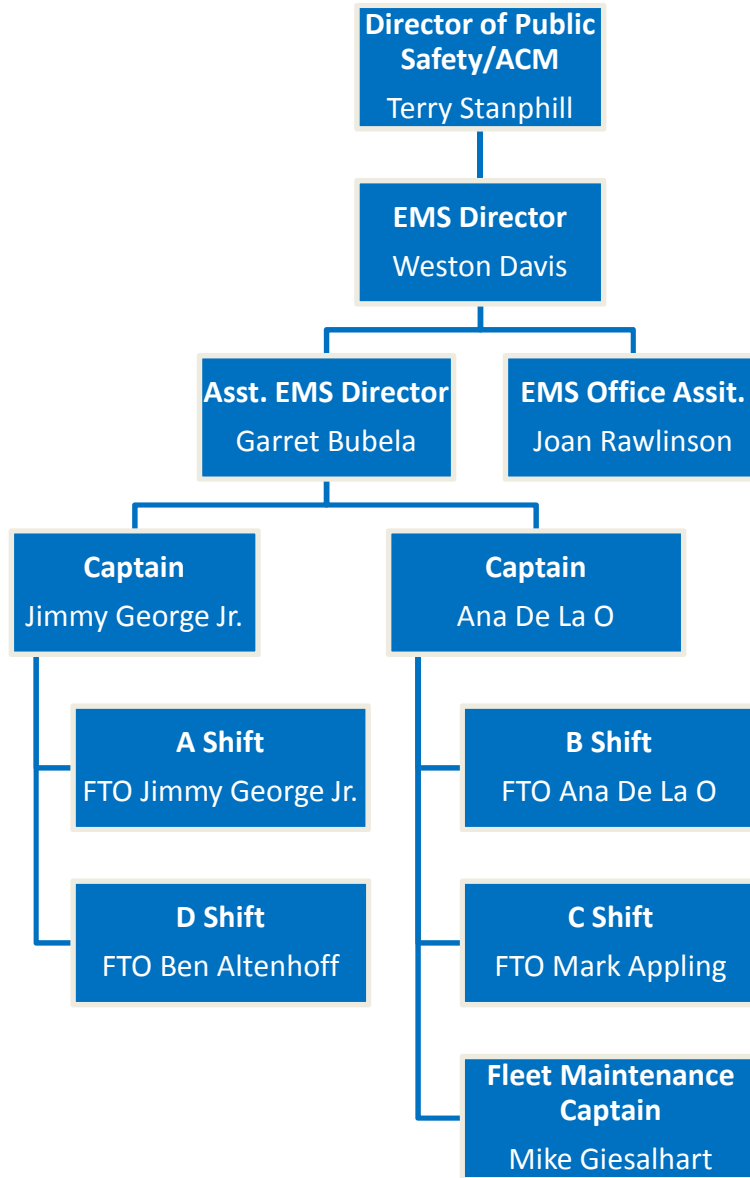
Short term goals for this division:

- Maximize returns for EMS billing by performing industry best practices related to clinical and documentation compliance.
- Increase accountability, responsiveness, and efficiency to and from EMS personnel.
- Provide clinical and operational oversight on all shifts by adding and developing shift supervisors.

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	% Change in budget from FY18 to FY19
EMS	1,902,758	1,761,970	1,699,965	1,744,080	-1.02%
Non-Departmental	158,472	230,600	230,600	233,790	1.38%
TOTAL	2,061,230	1,992,570	1,930,565	1,977,870	-0.74%

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	% Change in budget from FY18 to FY19
Personnel Services	1,295,252	1,243,990	1,237,998	1,282,120	3.07%
Supplies	140,625	120,500	110,000	125,500	4.15%
Repair and Maintenance	90,365	61,390	59,890	61,490	0.16%
Operational Expense	136,396	149,150	147,050	164,360	10.20%
Other Services	19,575	9,000	10,500	15,000	66.67%
Transfers	158,472	230,600	230,600	233,790	0.00%
Capital Outlay	220,545	177,940	134,527	95,610	-46.27%
TOTAL	2,061,230	1,992,570	1,930,565	1,977,870	-0.74%

EMERGENCY MEDICAL SERVICES



	FY17 Actual	FY18 Amended Budget	FY19 Adopted Budget	Variance
EMS Director	1	1	1	0
Assistant EMS Director	1	1	1	0
Office Mgr/Asst. EM Coordinator	1	1	1	0
MT Intermediate	1	1	1	0
EMT Paramedic	10	10	11	1
Total	14	14	15	1

CITY OF EL CAMPO, TEXAS
FY 19 DETAILED ADOPTED BUDGET
EMERGENCY MEDICAL SERVICES

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
521-110	REGULAR EARNINGS	591,415	597,020	584,676	650,520	53,500	8.96%
521-113	HOLIDAY PAY	23,020	26,000	24,500	26,000	0	0.00%
521-124	TRAINING PAY	3,687	0	0	0	0	0.00%
521-115	PART-TIME EARNINGS	181,821	146,000	184,731	146,000	0	0.00%
521-116	FIELD TRAINING OFFICER	0	0	2,400	2,400	2,400	100.00%
521-117	CAPTAIN STIPEND	0	0	1,200	8,320	8,320	100.00%
521-118	QUALITY MANAGEMENT STIPEND	0	0	3,600	2,600	2,600	100.00%
521-119	TRIP INCENTIVE PAY	0	0	26,200	30,000	30,000	100.00%
521-122	ON CALL PAY	0	0	8,200	20,000	20,000	100.00%
521-120	OVERTIME	167,821	155,000	150,270	150,000	(5,000)	-3.23%
521-124	CERTIFICATION PAY	37,302	91,350	19,600	26,200	(65,150)	-71.32%
521-130	RETIREMENT	194,087	121,910	122,000	115,210	(6,700)	-5.50%
521-140	LONGEVITY	8,065	9,190	8,065	8,230	(960)	-10.45%
521-150	SOCIAL SECURITY	73,542	82,290	86,861	80,670	(1,620)	-1.97%
521-160	WORKER'S COMP	14,492	15,230	15,695	15,970	740	4.86%
1 PERSONNEL SERVICES		1,295,252	1,243,990	1,237,998	1,282,120	38,130	3.07%
521-205	OFFICE SUPPLIES	851	1,000	2,000	1,000	0	0.00%
521-215	FOOD	1,741	1,000	1,000	1,000	0	0.00%
521-220	UNIFORMS	7,879	6,500	5,000	6,500	0	0.00%
521-235	GAS & OIL	41,920	40,000	40,000	40,000	0	0.00%
521-240	MINOR EQUIPMENT	34,390	25,000	10,000	25,000	0	0.00%
521-245	HOUSEKEEPING SUPPLIES	2,166	2,000	2,000	2,000	0	0.00%
521-253	AMBULANCE MEDICAL SUPPLIES	51,678	45,000	50,000	50,000	5,000	11.11%
2 SUPPLIES		140,625	120,500	110,000	125,500	5,000	4.15%
521-419	JANITORIAL SERVICE	2,511	4,890	4,890	4,990	100	2.04%
521-420	BUILDINGS & GROUNDS MAINT	1,185	0	0	0	0	0.00%
521-481	VEHICLE & MACHINERY MAINT	36,267	20,000	20,000	20,000	0	0.00%
521-485	EQUIPMENT MAINT	50,402	36,500	35,000	36,500	0	0.00%
4 REPAIR & MAINT		90,365	61,390	59,890	61,490	100	0.16%

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
EMERGENCY MEDICAL SERVICES (CONTINUED)

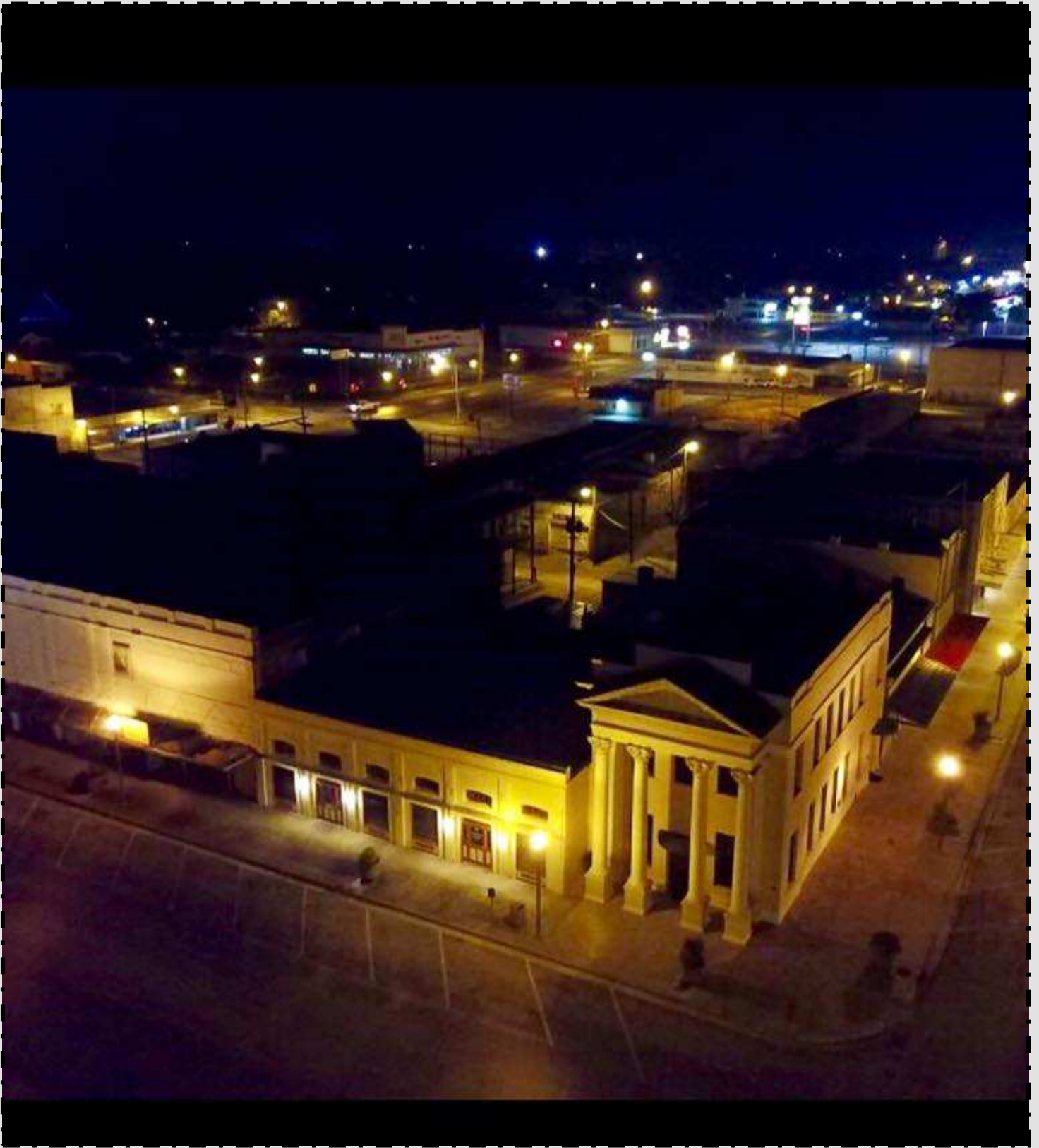
		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
521-502	COMMUNICATIONS	7,637	8,000	7,000	7,000	(1,000)	-12.50%
521-506	TRAINING & TRAVEL	17,258	21,400	15,000	21,400	0	0.00%
521-514	ELECTRICITY	17,698	14,910	15,740	16,000	1,090	7.31%
521-520	NATURAL GAS	126	0	0	0	0	0.00%
521-526	DUES & SUBSCRIPTIONS	3,888	4,600	4,000	4,600	0	0.00%
521-539	INS - VEHICLE/EQUIPMENT	1,940	1,940	1,940	1,940	0	0.00%
521-550	INS - FLEET	2,370	2,370	2,370	2,370	0	0.00%
521-558	HEALTH INSURANCE	85,479	95,930	101,000	111,050	15,120	15.76%
5 OPERATIONAL EXP		136,396	149,150	147,050	164,360	15,210	10.20%
521-612	MEDICAL DIRECTOR	9,000	9,000	9,000	15,000	6,000	0.00%
521-616	MISCELLANEOUS SERVICES	5,003	0	1,500	0	0	-100.00%
6 OTHER SERVICES		14,003	9,000	10,500	15,000	6,000	66.67%
521-740	IT TRANSFER	5,572	0	0	0	0	0.00%
7 TRANSFERS		5,572	0	0	0	0	0.00%
521-920	DEPRECIATION	136,185	0	0	0	0	0.00%
521-935	MAJOR EQUIPMENT	84,360	177,940	134,527	95,610	(82,330)	-46.27%
9 CAPITAL OUTLAY		220,545	177,940	134,527	95,610	(82,330)	-46.27%
21-EMERGENCY MEDICAL SERV TOTAL		1,902,758	1,761,970	1,699,965	1,744,080	(17,890)	-1.02%

Notes:

Personnel has been adjusted to match existing personnel, breaking out the certification pay by category and includes a 3% merit adjustment, also includes an additional Paramedic for FY19. An ambulance was purchased in FY18.

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
EMS NON-DEPARTMENTAL

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
508-704	OPERATION SUPPORT X-FER	73,667	100,530	100,530	103,650	3,120	3.10%
508-740	IT X-FER	9,287	7,430	7,430	7,430	0	0.00%
508-750	PUBLIC SAFETY BUILDING	75,518	122,640	122,640	122,710	70	0.06%
508-745	CIP X-FER	0	0	0	0	0	0.00%
7 TRANSFERS		158,472	230,600	230,600	233,790	3,190	1.38%
08 NON-DEPARTMENTAL TOTAL		158,472	230,600	230,600	233,790	3,190	1.38%

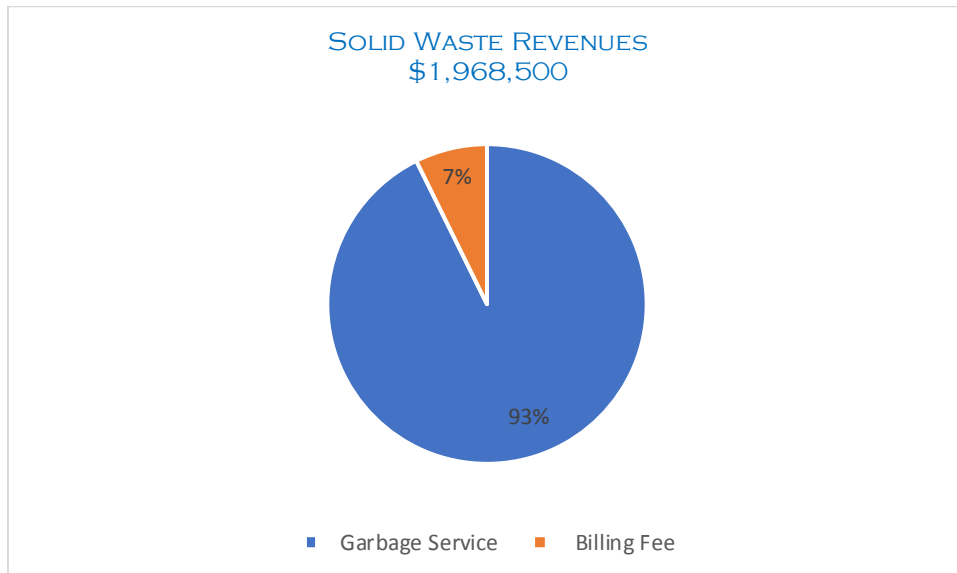


CITY OF EL CAMPO DOWNTOWN AT NIGHT

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.

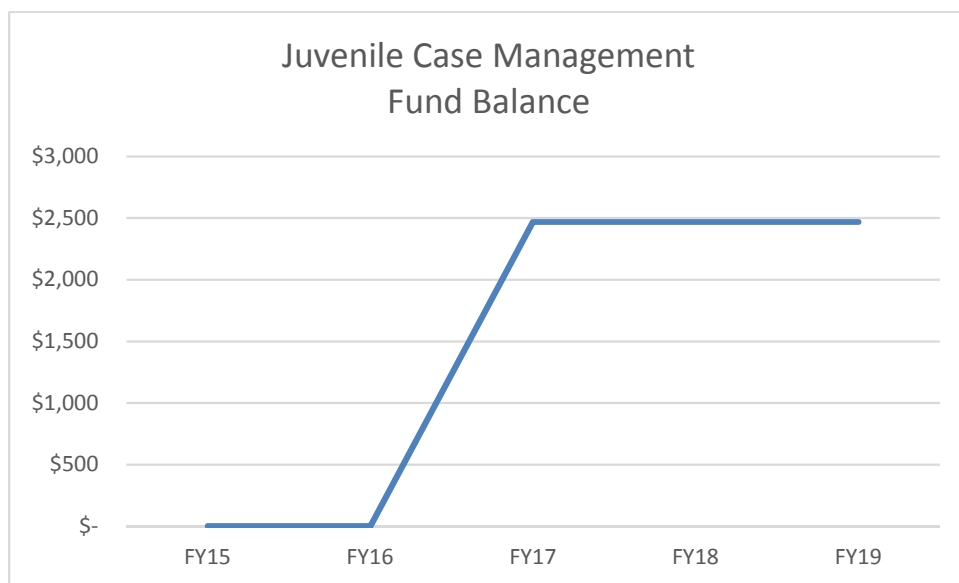
	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change from FY18
Beginning Fund Balance	91,792	177,875	177,875	279,788	101,913	57.29%
REVENUES						
Garbage Service	1,781,357	1,750,000	1,822,200	1,825,000	75,000	4.29%
Billing Fee	133,110	135,000	143,690	143,500	8,500	6.30%
Interest	89	-	200	-	-	0.00%
Total Revenues	1,914,556	1,885,000	1,966,090	1,968,500	83,500	4.25%
EXPENDITURES						
Garbage Contract	1,698,687	1,750,000	1,729,177	1,825,000	75,000	4.29%
Transfer to General and Utility Funds	129,786	135,000	135,000	143,500	8,500	6.30%
Total Expenditures	1,828,473	1,885,000	1,864,177	1,968,500	83,500	4.43%
Increase (Decrease) in Fund Balance	86,083	-	101,913	-	-	0.00%
Ending Fund Balance	177,875	177,875	279,788	279,788	101,913	2.36%



JUVENILE CASE MANAGEMENT FUND

The Juvenile Case Management Fund is used for the purpose of providing court personnel to manage juvenile cases. Funding comes from fees paid by defendants. This fee was implemented in 2015.

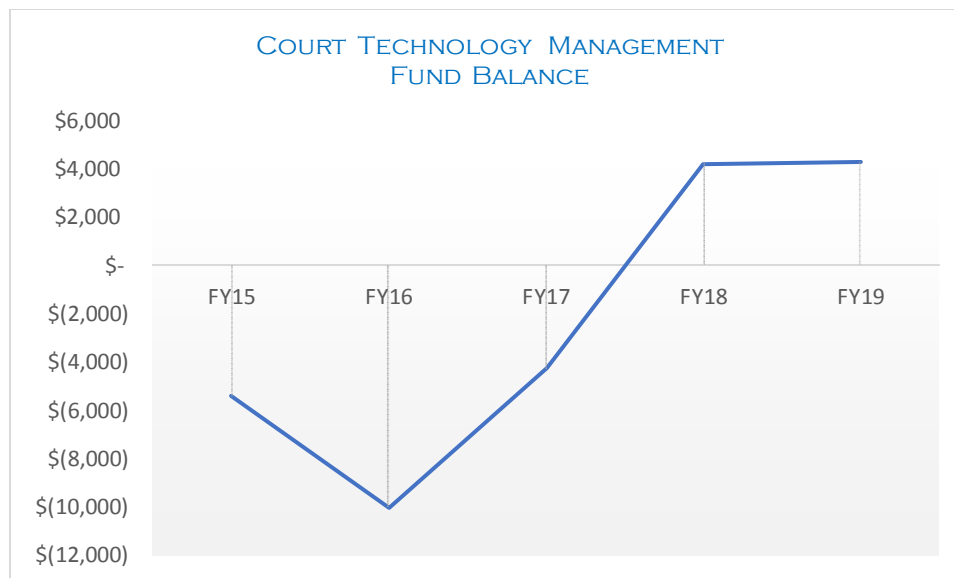
	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change from FY18
Beginning Fund Balance	-	2,469	2,469	2,469	-	0.00%
REVENUES						
Case Management Revenue	7,484	8,500	8,600	6,500	(2,000)	-23.53%
Total Revenues	7,484	8,500	8,600	6,500	(2,000)	-23.26%
EXPENDITURES						
Transfer to General Fund	5,015	8,500	8,600	6,500	(2,000)	0.00%
Total Expenditures	5,015	8,500	8,600	6,500	(2,000)	-23.53%
Increase (Decrease) in Fund Balance	2,469	-	-	-	-	0.00%
Ending Fund Balance	2,469	2,469	2,469	2,469	-	0.00%



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.

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change from FY18
Beginning Fund Balance	(12,195)	(4,259)	(4,259)	4,341	8,600	-201.93%
REVENUES						
Court Technology Revenues	7,936	8,500	8,600	8,500	-	0.00%
Total Revenues	7,936	8,500	8,600	8,500	-	0.00%
EXPENDITURES						
Technology Expenditures	-	-	-	8,500	8,500	0.00%
Total Expenditures	-	-	-	8,500	8,500	100.00%
Increase (Decrease) in Fund Balance	7,936	8,500	8,600	-	(8,500)	0.00%
Ending Fund Balance	(4,259)	4,241	4,341	4,341	100	2.36%



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.

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change from FY18
Beginning Fund Balance	85,034	118,314	118,314	206	(118,108)	-99.83%
REVENUES						
Taxes	156,877	160,000	162,574	160,000	-	0.00%
Interest	152	-	206	-	-	0.00%
Total Revenues	157,029	160,000	162,780	160,000	-	0.00%
EXPENDITURES						
Payment to the Chamber	51,593	41,280	72,706	41,280	-	100.00%
Total Expenditures	51,593	41,280	72,706	41,280	-	100.00%
Other Financing Sources						
Transfer to General Fund	72,162	118,720	208,182	59,360	(59,360)	-50.00%
Transfer to Civic Center Fund	-	-	-	59,360	59,360	100.00%
Total Other Uses	72,162	118,720	208,182	118,720	-	0.00%
Total Expenditures and Other Uses	123,755	160,000	280,888	160,000	-	100.00%
Increase (Decrease) in Fund Balance	33,280	-	(118,108)	-	-	0.00%
Ending Fund Balance	118,314	118,314	206	206	(118,108)	-99.83%

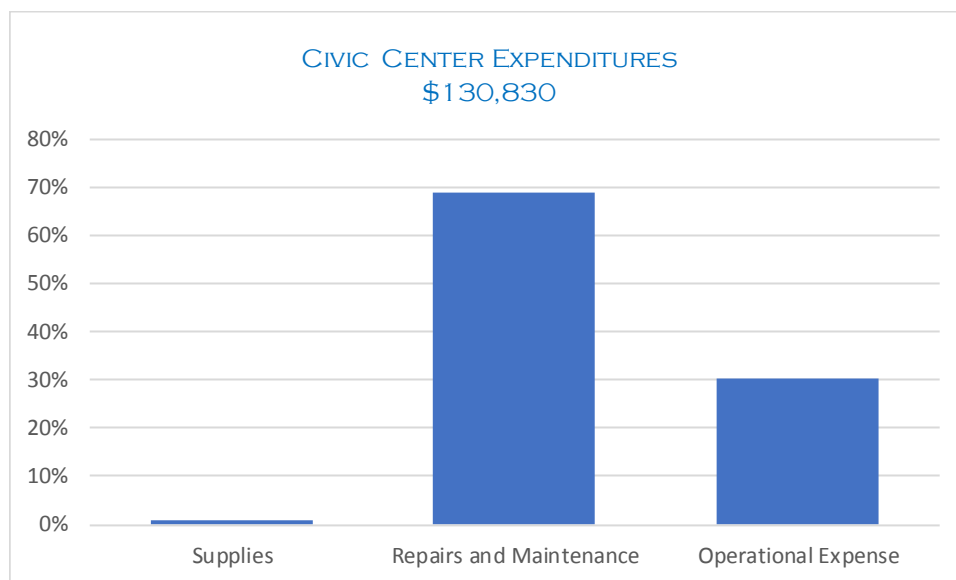
Hotel/Motel funds are used for two purposes: a payment to the Chamber of Commerce, in the amount of \$41,280. The Chamber provides information on developing the visitor industry in El Campo and a transfer for Civic Center operations and funding the marketing and tourism contracting, in the amount of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

CIVIC CENTER FUND

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

An ending fund balance of \$48,530 is included in the Budget to accommodate for repairs and maintenance.

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change from FY18
Beginning Fund Balance	-	-	-	-	-	0.00%
REVENUES						
Transfer from Hotel/Motel Fund	-	-	-	59,360	59,360	100.00%
Rental Fees	-	-	-	120,000	120,000	100.00%
Total Revenues	-	-	-	179,360	179,360	100.00%
EXPENDITURES						
Supplies	-	-	-	1,250	1,250	100.00%
Repairs and Maintenance	-	-	-	89,920	89,920	100.00%
Operational Expense	-	-	-	39,660	39,660	100.00%
Total Expenditures	-	-	-	130,830	130,830	100.00%
 Increase (Decrease) in Fund Balance	-	-	-	48,530	48,530	0.00%
Ending Fund Balance	-	-	-	48,530	48,530	0.00%



FLEET REPLACEMENT FUND

The Fleet Replacement Fund is an internal service fund that provides vehicle purchases within the City of El Campo. In an effort to standardize equipment and consolidate costs, this fund has been established since FY15.

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change from FY18
Beginning Fund Balance	-	-	-	-	-	0.00%
REVENUES						
Transfer from General Fund	84,770	127,270	127,270	149,270	22,000	17.29%
Transfer from Water and Sewer Fund	10,910	15,430	15,430	20,430	5,000	0.00%
Total Revenues	95,680	142,700	142,700	169,700	27,000	18.92%
EXPENDITURES						
Fleet Replacement	95,680	142,700	142,700	169,700	27,000	100.00%
Total Expenditures	95,680	142,700	142,700	169,700	27,000	100.00%
 Increase (Decrease) in Fund Balance	 -	 -	 -	 -	 -	 0.00%
Ending Fund Balance	-	-	-	-	-	0.00%

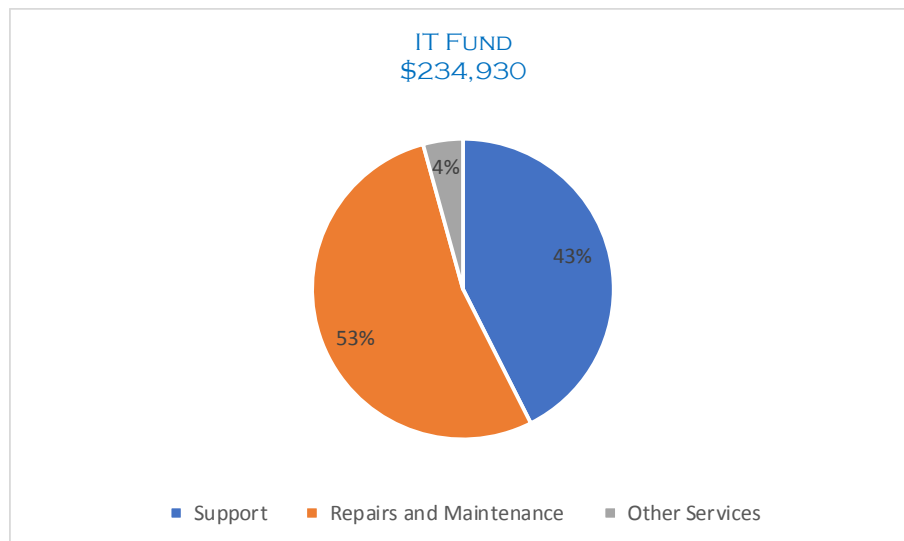
Department	Current Vehicle	Proposed Vehicle
Planning	2010 Chevrolet Tahoe	2019 Chevrolet Colorado
Police	2016 Chevrolet Tahoe	2019 Ford Explorer
Police	2016 Chevrolet Tahoe	2019 Ford Explorer
Police	2016 Chevrolet Tahoe	2019 Ford Explorer
Fire	2008 Ford Expedition	2019 Ford F-150
Streets	2009 Ford F250	2019 Ford F-250
Utilities	2010 Ford F250	2019 Ford F-250

All vehicles are proposed to be leased through Enterprise Fleet Management. One of the Police replacement vehicles will not be replaced until later in the fiscal year.

IT FUND

The Information Technology Fund is an internal service fund that provides computer maintenance and purchases within the City of El Campo. In an effort to standardize equipment and consolidate costs, this fund has been established for FY15. Transfers from both the General Fund of \$175,490, Utility Fund of \$52,010, and EMS Fund of \$7,430 will be utilized for equipment purchases as well as any maintenance costs.

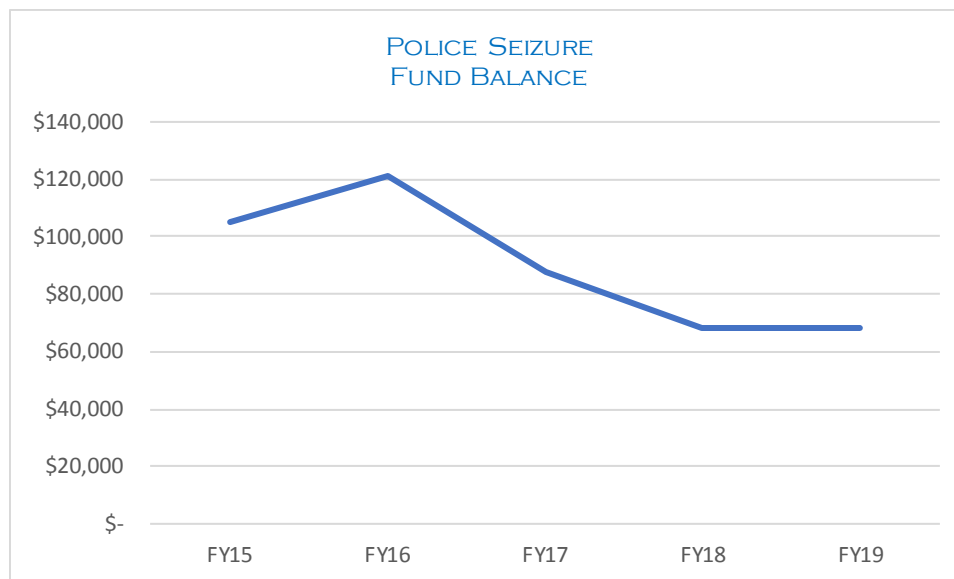
	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change from FY18
Beginning Fund Balance	(162,807)	(194,232)	(194,232)	(194,232)	-	0.00%
REVENUES						
Transfer from General Fund	174,007	175,490	175,490	175,490	-	0.00%
Transfer from Water and Sewer Fund	52,010	52,010	52,010	52,010	-	0.00%
Transfer from EMS Fund	9,287	7,430	7,430	7,430		0.00%
Total Revenues	235,304	234,930	234,930	234,930	-	0.00%
EXPENDITURES						
Support	1,291	100,000	100,000	100,000	-	0.00%
Repairs and Maintenance	94,009	124,930	124,930	124,930		0.00%
Other Services	171,429	10,000	10,000	10,000		0.00%
Total Expenditures	266,729	234,930	234,930	234,930	-	100.00%
Increase (Decrease) in Fund Balance	(31,425)	-	-	-	-	0.00%
Ending Fund Balance	(194,232)	(194,232)	(194,232)	(194,232)	-	0.00%



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.

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change from FY18
Beginning Fund Balance	97,359	87,929	87,929	67,938	(19,991)	-22.74%
REVENUES						
Investment Income	409	150	214	150	-	0.00%
Miscellaneous	18,854	4,500	18,854	4,500	-	0.00%
Total Revenues	19,263	4,650	19,068	4,650	-	0.00%
EXPENDITURES						
Public Safety Expenditures	28,693	4,650	39,059	4,650	-	100.00%
Total Expenditures	28,693	4,650	39,059	4,650	-	100.00%
Increase (Decrease) in Fund Balance	(9,430)	-	(19,991)	-	-	0.00%
Ending Fund Balance	87,929	87,929	67,938	67,938	(19,991)	-22.74%



TRANSPORTATION USER FEE FUND

The TUF establishes a dedicated revenue source in which the money raised can only be used for street repair, reconstruction and maintenance as well as sidewalk maintenance. The projected revenue that will be generated from the TUF is estimated to be more than approximately \$24,250 annually.

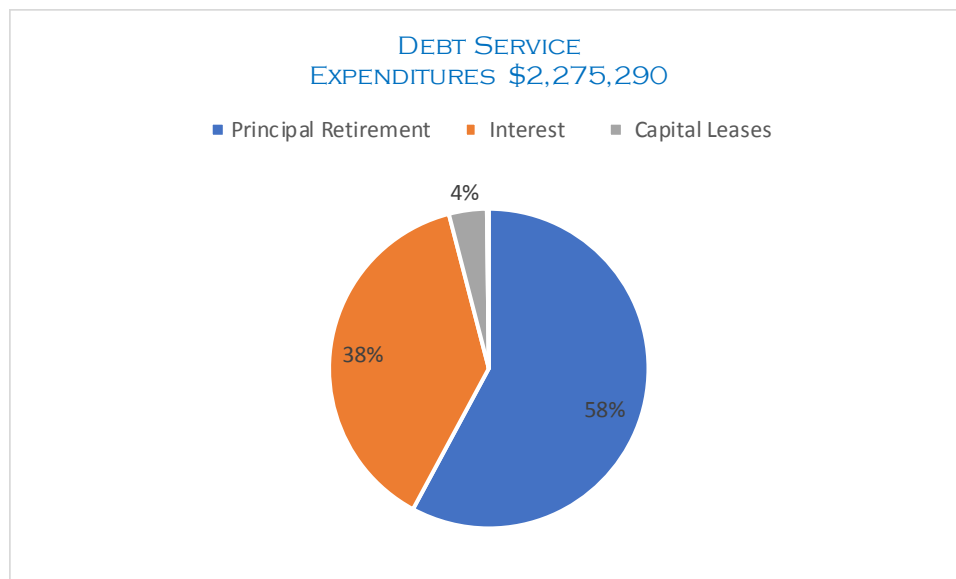
This is a new fund for FY19, and there will be a .43 charge, per month, to residential utility customers, to offset savings from the new solid waste contract, which yielded a savings of .43 a month per residential customer. There will be also be \$1.00 charge, per month, to commercial customers in FY19.

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change from FY18
Beginning Fund Balance	-	-	-	-	-	0.00%
REVENUES						
Miscellaneous	-	-	-	28,060	28,060	100.00%
Total Revenues	-	-	-	28,060	28,060	100.00%
EXPENDITURES						
Street Projects	-	-	-	28,060	28,060	100.00%
Total Expenditures	-	-	-	28,060	28,060	100.00%
Increase (Decrease) in Fund Balance	-	-	-	-	-	0.00%
Ending Fund Balance	-	-	-	-	-	100.00%

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.

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change from FY18
Beginning Fund Balance	92,926	109,173	109,173	34,554		
Ad Valorem Taxes	1,230,586	1,248,750	1,172,416	1,240,560	(8,190)	-0.66%
Interest	1,160	200	865	200	-	0.00%
Transfers	1,072,822	1,065,880	1,065,880	1,029,530	(36,350)	-3.41%
TOTAL RESOURCES	\$ 2,304,567	\$ 2,314,830	\$ 2,239,161	\$ 2,270,290	\$ (44,540)	-1.92%
Principal Retirement	1,055,952	1,287,000	1,287,000	1,312,000	25,000	1.94%
Interest	1,095,737	905,650	905,650	866,390	(39,260)	-4.34%
Capital Leases	57,652	116,130	116,130	87,650	(28,480)	-24.52%
Fiscal Agent Fees	2,300	6,050	5,000	4,250	(1,800)	-29.75%
TOTAL EXPENDITURES	\$ 2,211,641	\$ 2,314,830	\$ 2,313,780	\$ 2,270,290	\$ (44,540)	-1.92%
GAAP	(76,679)					
Ending Fund Balance	109,173	109,173	34,554	34,554	-	0.00%



CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
DEBT SERVICE FUND

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
508-842	08 Debt - Principal	155,000	160,000	160,000	0	-160,000	-100%
508-843	08 Debt - Interest	12,263	4,000	4,000	0	-4,000	-100%
508-844	08 Debt - Fees	500	500	500	0	-500	-100%
08-2008 Debt Service Total		167,763	164,500	164,500	0	-164,500	-100%
510-842	10 Debt - Principal	50,000	50,000	50,000	50,000	0	0%
510-843	10 Debt - Interest	53,588	51,960	51,960	50,250	-1,710	-3%
510-844	10 Debt - Fees	500	500	500	500	0	0%
10-2010 Debt Service Total		104,088	102,460	102,460	100,750	-1,710	-2%
512-842	12 Debt - Principal	225,000	230,000	230,000	235,000	5,000	2%
512-843	12 Debt - Interest	53,925	48,800	48,800	42,990	-5,810	-12%
512-844	12 Debt - Fees	550	550	550	550	0	0%
12-2012 Debt Service Total		279,475	279,350	279,350	278,540	-810	0%
513-842	13 GOBs - Principal	95,000	95,000	95,000	100,000	5,000	5%
513-843	13 GOBs - Interest	23,706	21,550	21,550	19,610	-1,940	-9%
513-844	13 GOBs - Fees	500	250	500	500	250	100%
13-2013 GOBs Total		119,206	116,800	117,050	120,110	3,310	3%
513-852	13 COs - Principal	135,000	135,000	135,000	140,000	5,000	4%
513-853	13 COs - Interest	55,844	53,140	53,140	50,390	-2,750	-5%
513-854	13 COs - Fees	0	250	0	0	-250	-100%
13-2013 COs Total		190,844	188,390	188,140	190,390	2,000	1%
513-862	13 COs Series A- Principal	100,000	105,000	105,000	105,000	0	0%
513-863	13 COs Series A - Interest	83,250	79,150	79,150	75,740	-3,410	-4%
513-864	13 COs Series A- Fees	0	500	500	500	0	0%
13-2013 COs Total		183,250	184,650	184,650	181,240	-3,410	-2%
514-842	14 Tax Notes - Principal	70,000	70,000	70,000	70,000	0	0%
514-843	14 Tax Notes - Interest	5,918	4,970	4,970	3,820	-1,150	-23%
514-844	14 Tax Notes - Fees	250	500	250	250	-250	-50%
14-2014 Tax Notes Total		76,168	75,470	75,220	74,070	-1,400	-2%
514-852	14 COs - Principal	85,000	85,000	85,000	85,000	0	0%
514-853	14 COs- Interest	91,863	91,760	91,760	90,060	-1,700	-2%
514-854	14 COs - Fees	250	500	250	250	-250	-50%
14-2014 COs Total		177,113	177,260	177,010	175,310	-1,950	-1%
514-862	14 COs Series A - Principal	37,000	37,000	37,000	37,000	0	0%
514-863	14 COs Series A- Interest	1,339	1,340	1,340	1,340	0	0%
514-864	14 COs Series A - Fees	700	500	700	700	200	40%
14-2014 COs Series A Total		39,039	38,840	39,040	39,040	200	1%

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
DEBT SERVICE FUND (CONTINUED)

		FY17 Actual	FY 18 Amended Budget	FY 18 Year End Estimate	FY 19 Adopted Budget	Variance from FY18	% Change in budget from FY18 to FY19
515-842	15 COs - Principal	15,000	15,000	15,000	15,000	0	0%
515-843	15 COs - interest	1,247	800	800	780	-20	-3%
515-844	15 COs - Fees	0	500	0	0	-500	-100%
	15-2015 COs Total	16,247	16,300	15,800	15,780	-520	-3%
515-852	15 COs Series A - Principal	100,000	105,000	105,000	105,000	0	0%
515-853	15 COs Series A- Interest	89,225	81,010	81,010	77,510	-3,500	-4%
515-854	15 COs Series A - Fees	250	500	250	250	-250	-50%
	15-2015 COs Series A Total	189,475	186,510	186,260	182,760	-3,750	-2%
515-862	15 GOBs - Principal	95,000	95,000	95,000	100,000	5,000	5%
515-863	15 GOBs- Interest	186,938	194,300	194,300	190,400	-3,900	-2%
545-864	15 GOBs- Fees	263	500	500	500	0	0%
	15-2015 GOBs Total	282,201	289,800	289,800	290,900	1,100	0%
516-842	16 GOBs - Principal	0	105,000	105,000	265,910	160,910	153%
516-843	16 GOBs- Interest	278,561	272,870	272,870	263,500	-9,370	-3%
516-844	16 GOBs- Fees	250	500	500	250	-250	-50%
	16-2016 GOBs Total	278,811	378,370	378,370	529,660	151,290	40%
517-842	Gradall Capital Lease	19,638	19,640	19,640	19,640	0	0%
517-843	Street Sweeper Capital Lease	38,014	38,010	38,010	38,010	0	0%
517-844	Generators Capital Lease	78,331	28,480	28,480	0	-28,480	-100%
517-845	Dump Truck Capital Lease	0	15,000	15,000	16,390	1,390	9%
517-846	Tractor/Shredder Capital Lease	0	15,000	15,000	17,700	2,700	18%
	17- Capital Leases	135,984	116,130	116,130	91,740	-24,390	-21%
*** FUND (60) TOTAL EXPENDITURES ***		2,239,661	2,314,830	2,313,780	2,270,290	-44,540	-2%

CITY OF EL CAMPO
COMBINED OUTSTANDING DEBT SERVICE TO MATURITY

	Principal	Interest	Debt Service	Annual Debt Service
02/01/19	1,317,000	442,985	1,759,985	
08/01/19	0	423,408	423,408	2,183,393
02/01/20	1,372,000	423,408	1,795,408	
08/01/20	0	402,462	402,462	2,197,870
02/01/21	1,403,000	407,085	1,810,085	
08/01/21	0	375,640	375,640	2,185,725
02/01/22	1,373,000	380,263	1,753,263	
08/01/22	0	357,613	357,613	2,110,875
02/01/23	1,423,000	357,613	1,780,613	
08/01/23	0	313,131	313,131	2,093,744
02/01/24	1,498,000	333,881	1,831,881	
08/01/24	0	307,750	307,750	2,139,631
02/01/25	1,295,000	307,750	1,602,750	
08/01/25	0	283,078	283,078	1,885,828
02/01/26	1,320,000	283,078	1,603,078	
08/01/26	0	261,509	261,509	1,864,588
02/01/27	1,370,000	261,509	1,631,509	
08/01/27	0	238,891	238,891	1,870,400
02/01/28	1,295,000	238,891	1,533,891	
08/01/28	0	216,872	216,872	1,750,763
02/01/29	1,340,000	216,872	1,556,872	
08/01/29	0	193,944	193,944	1,750,816
02/01/30	1,125,000	193,944	1,318,944	
08/01/30	0	174,119	174,119	1,493,063
02/01/31	980,000	174,119	1,154,119	
08/01/31	0	157,119	157,119	1,311,238
02/01/32	1,015,000	157,119	1,172,119	
08/01/32	0	139,525	139,525	1,311,644
02/01/33	855,000	139,525	994,525	
08/01/33	0	123,988	123,988	1,118,513
02/01/34	700,000	123,988	823,988	
08/01/34	0	111,613	111,613	935,600
02/01/35	725,000	111,612	836,612	
08/01/35	0	99,088	99,088	935,700
02/01/36	560,000	99,088	659,088	
08/01/36	0	89,203	89,203	748,291
02/01/37	575,000	89,203	664,203	
08/01/37	0	79,053	79,053	743,256
02/01/38	600,000	79,053	679,053	
08/01/38	0	68,447	68,447	747,500
02/01/39	625,000	68,447	693,447	
08/01/39	0	57,400	57,400	750,847
02/01/40	465,000	57,400	522,400	
08/01/40	0	49,250	49,250	571,650
02/01/41	475,000	49,250	524,250	
08/01/41	0	40,925	40,925	565,175
02/01/42	495,000	40,925	535,925	
08/01/42	0	32,250	32,250	568,175
02/01/43	515,000	32,250	547,250	
08/01/43	0	23,200	23,200	570,450
02/01/44	535,000	23,200	558,200	
08/01/44	0	13,800	13,800	572,000
02/01/45	550,000	13,800	563,800	
08/01/45	0	4,125	4,125	567,925
02/01/46	275,000	4,125	279,125	279,125
	26,076,000	9,747,783	35,823,783	35,823,783

GENERAL FUND
COMBINED OUTSTANDING DEBT SERVICE TO MATURITY

	Principal	Interest	Debt Service	Annual Debt Service
02/01/19	677,586	305,926	983,512	
08/01/19	0	295,074	295,074	1,278,586
02/01/20	704,995	295,074	1,000,069	
08/01/20	0	283,838	283,838	1,283,907
02/01/21	722,576	288,461	1,011,036	
08/01/21	0	267,342	267,342	1,278,379
02/01/22	745,525	271,965	1,017,490	
08/01/22	0	259,316	259,316	1,276,806
02/01/23	777,060	259,316	1,036,376	
08/01/23	0	246,015	246,015	1,282,392
02/01/24	813,700	246,015	1,059,715	
08/01/24	0	231,239	231,239	1,290,954
02/01/25	728,534	231,239	959,773	
08/01/25	0	217,156	217,156	1,176,928
02/01/26	756,378	217,156	973,534	
08/01/26	0	206,601	206,601	1,180,134
02/01/27	775,601	206,601	982,202	
08/01/27	0	195,816	195,816	1,178,018
02/01/28	684,319	195,816	880,135	
08/01/28	0	186,222	186,222	1,066,357
02/01/29	708,037	186,222	894,259	
08/01/29	0	176,466	176,466	1,070,725
02/01/30	735,645	176,466	912,110	
08/01/30	0	163,381	163,381	1,075,491
02/01/31	763,489	163,381	926,870	
08/01/31	0	149,722	149,722	1,076,592
02/01/32	788,081	149,722	937,802	
08/01/32	0	135,624	135,624	1,073,426
02/01/33	781,622	135,624	917,245	
08/01/33	0	121,490	121,490	1,038,735
02/01/34	666,160	121,490	787,650	
08/01/34	0	109,723	109,723	897,373
02/01/35	690,115	109,723	799,838	
08/01/35	0	97,796	97,796	897,634
02/01/36	543,260	97,796	641,056	
08/01/36	0	88,215	88,215	729,270
02/01/37	557,720	88,215	645,935	
08/01/37	0	78,378	78,378	724,312
02/01/38	581,640	78,378	660,018	
08/01/38	0	68,104	68,104	728,122
02/01/39	606,100	68,104	674,204	
08/01/39	0	57,400	57,400	731,604
02/01/40	465,000	57,400	522,400	
08/01/40	0	49,250	49,250	571,650
02/01/41	475,000	49,250	524,250	
08/01/41	0	40,925	40,925	565,175
02/01/42	495,000	40,925	535,925	
08/01/42	0	32,250	32,250	568,175
02/01/43	515,000	32,250	547,250	
08/01/43	0	23,200	23,200	570,450
02/01/44	535,000	23,200	558,200	
08/01/44	0	13,800	13,800	572,000
02/01/45	550,000	13,800	563,800	
08/01/45	0	4,125	4,125	567,925
02/01/46	275,000	4,125	279,125	279,125
	18,118,140	7,912,106	26,030,246	26,030,246

UTILITY FUND
COMBINED OUTSTANDING DEBT SERVICE TO MATURITY

	Principal	Interest	Debt Service	Annual Debt Service
02/01/19	639,414	137,059	776,473	
08/01/19	0	128,334	128,334	904,807
02/01/20	667,005	128,334	795,339	
08/01/20	0	118,624	118,624	913,963
02/01/21	680,425	118,624	799,049	
08/01/21	0	108,297	108,297	907,346
02/01/22	627,476	108,297	735,773	
08/01/22	0	98,296	98,296	834,069
02/01/23	645,940	98,296	744,236	
08/01/23	0	67,116	67,116	811,352
02/01/24	684,300	87,866	772,166	
08/01/24	0	76,511	76,511	848,677
02/01/25	566,467	76,511	642,978	
08/01/25	0	65,923	65,923	708,900
02/01/26	563,622	65,923	629,545	
08/01/26	0	54,909	54,909	684,453
02/01/27	594,399	54,909	649,308	
08/01/27	0	43,074	43,074	692,382
02/01/28	610,681	43,074	653,755	
08/01/28	0	30,650	30,650	684,405
02/01/29	631,963	30,650	662,613	
08/01/29	0	17,478	17,478	680,091
02/01/30	389,356	17,478	406,834	
08/01/30	0	10,738	10,738	417,572
02/01/31	216,511	10,738	227,249	
08/01/31	0	7,397	7,397	234,646
02/01/32	226,920	7,397	234,316	
08/01/32	0	3,901	3,901	238,217
02/01/33	73,379	3,901	77,280	
08/01/33	0	2,498	2,498	79,777
02/01/34	33,840	2,498	36,338	
08/01/34	0	1,889	1,889	38,227
02/01/35	34,885	1,889	36,774	
08/01/35	0	1,292	1,292	38,066
02/01/36	16,740	1,292	18,032	
08/01/36	0	989	989	19,020
02/01/37	17,280	989	18,269	
08/01/37	0	675	675	18,944
02/01/38	18,360	675	19,035	
08/01/38	0	343	343	19,378
02/01/39	18,900	343	19,243	19,243
	7,957,860	1,835,676	9,793,536	9,793,536

COMB TAX & REV GENERAL OBLIGATION BONDS, 2012
GENERAL FUND 36.91%, UTILITY FUND 63.09%
REFUNDING ISSUE: \$2,890,000
INTEREST RATES: 2.00% - 3.00%
REFUNDING OF 1995 AND 2004 COs

	Principal	Interest	Debt Service	Annual Debt Service
02/01/19	235,000	22,963	257,963	
08/01/19	0	20,025	20,025	277,988
02/01/20	245,000	20,025	265,025	
08/01/20	0	16,350	16,350	281,375
02/01/21	255,000	16,350	271,350	
08/01/21	0	12,525	12,525	283,875
02/01/22	265,000	12,525	277,525	
08/01/22	0	8,550	8,550	286,075
02/01/22	275,000	8,550	283,550	
08/01/13	0	4,425	4,425	287,975
02/01/24	295,000	4,425	299,425	299,425
	1,570,000	146,713	1,716,713	1,716,713

COMB TAX & REV C/O, SERIES 2010
 UTILITY FUND 100%
 ORIGINAL ISSUE: \$1,710,000
 INTEREST RATES: 3.25% - 4.50%
 SOUTH MEADOW LANE: \$150,000, 2009 ANNEXATION UTILITIES : \$1,560,000

	Principal	Interest	Debt Service	Annual Debt Service
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
	1,245,000	397,988	1,642,988	1,642,988

COMB TAX & REV GENERAL OBLIGATION BONDS, 2013
(GF 100%)
REFUNDING ISSUE: \$1,345,000
INTEREST RATES: 2.00-2.75%
REFUNDING OF 2007 DEBT

	Principal	Interest	Debt Service	Annual Debt Service
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
	955,000	97,891	1,052,891	1,052,891

COMB TAX & REV CERTIFICATES OF OBLIGATION, 2013

(GF 17.47%, UT 82.53%)

ORIGINAL ISSUE: \$2,920,000

INTEREST RATES: 2.00-2.75%

EMERGY EFFICIENT IMPROVEMENTS \$2,650,000, MEMORAIL DRIVE EXTENSION \$270,000

	Principal	Interest	Debt Service	Annual Debt Service
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
	2,265,000	400,578	2,665,578	2,665,578

COMB TAX & REV CERTIFICATES OF OBLIGATION SERIES A, 2013

(GF 77.79%, UT 22.21%)

ORIGINAL ISSUE: \$2,525,000

INTEREST RATES: 2.90-4.00%

FAIRWAYS \$611,000, MEMORIAL DRIVE EXTENSION \$80,000, WEST LOOP PARK \$1,700,000, WILLIE BELL \$130,000

	Principal	Interest	Debt Service	Annual Debt Service
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
	2,125,000	681,075	2,806,075	2,806,075

TAX NOTES, 2014
(UT 100%)
ORIGINAL ISSUE: \$500,000
INTEREST RATES: 0.60%-2.25%
METERS \$500,000

	Principal	Interest	Debt Service	Annual Debt Service
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
	220,000	7,099	227,099	227,099

CERTIFICATES OF OBLIGATION, 2014
 (GENERAL FUND 89.20%, UTILITY FUND 10.80%)
 ORIGINAL ISSUE: \$2,890,000
 INTEREST RATES: 2.00%-4.00%
 W. NORRIS IMPROVEMENTS \$2,890,000

	Principal	Interest	Debt Service	Annual Debt Service
02/01/19	85,000	45,456	130,456	
08/01/19		44,606	44,606	175,063
02/01/20	90,000	44,606	134,606	
08/01/20		43,706	43,706	178,313
02/01/21	90,000	43,706	133,706	
08/01/21		42,806	42,806	176,513
02/01/22	90,000	42,806	132,806	
08/01/22		41,794	41,794	174,600
02/01/23	95,000	41,794	136,794	
08/01/23		40,606	40,606	177,400
02/01/24	95,000	40,606	135,606	
08/01/24		39,181	39,181	174,788
02/01/25	100,000	39,181	139,181	
08/01/25		37,181	37,181	176,363
02/01/26	105,000	37,181	142,181	
08/01/26		35,081	35,081	177,263
02/01/27	110,000	35,081	145,081	
08/01/27		32,881	32,881	177,963
02/01/28	115,000	32,881	147,881	
08/01/28		30,581	30,581	178,463
02/01/29	120,000	30,581	150,581	
08/01/29		28,181	28,181	178,763
02/01/30	125,000	28,181	153,181	
08/01/30		25,681	25,681	178,863
02/01/31	130,000	25,681	155,681	
08/01/31		23,081	23,081	178,763
02/01/32	135,000	23,081	158,081	
08/01/32		20,381	20,381	178,463
02/01/33	140,000	20,381	160,381	
08/01/33		17,581	17,581	177,963
02/01/34	145,000	17,581	162,581	
08/01/34		14,681	14,681	177,263
02/01/35	150,000	14,681	164,681	
08/01/35		11,963	11,963	176,644
02/01/36	155,000	11,963	166,963	
08/01/36		9,153	9,153	176,116
02/01/37	160,000	9,153	169,153	
08/01/37		6,253	6,253	175,406
02/01/38	170,000	6,253	176,253	
08/01/38		3,172	3,172	179,425
02/01/39	175,000	3,172	178,172	178,172
	2,580,000	1,142,563	3,722,563	3,722,563

CERTIFICATES OF OBLIGATION, SERIES A 2014
 (UTILITY FUND 100%)
 ORIGINAL ISSUE: \$375,000
 INTEREST RATES: 0.25%-1.07%
 DWSRF \$375,000

	Principal	Interest	Debt Service	Annual Debt Service
02/01/19	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
	226,000	5,482	231,482	231,482

CERTIFICATES OF OBLIGATION, 2015
 (UTILITY FUND 100%)
 ORIGINAL ISSUE: \$150,000
 INTEREST RATES: 0.13%-1.21%
 CWSRF \$150,000

	Principal	Interest	Debt Service	Annual Debt Service
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
	105,000	3,521	108,521	108,521

COMB TAX & REV CERTIFICATES OF OBLIGATION SERIES A, 2015
 (GF 89.9%, UT 10.1%)
 ORIGINAL ISSUE: \$2,775,000
 INTEREST RATES: 3.25%
 WEST NORRIS PHASE II

	Principal	Interest	Debt Service	Annual Debt Service
02/01/19	110,000	39,650	149,650	
08/01/19		37,863	37,863	187,513
02/01/20	115,000	37,863	152,863	
08/01/20		35,994	35,994	188,856
02/01/21	115,000	35,994	150,994	
08/01/21		34,125	34,125	185,119
02/01/22	120,000	34,125	154,125	
08/01/22		32,175	32,175	186,300
02/01/23	125,000	32,175	157,175	
08/01/23		30,144	30,144	187,319
02/01/24	130,000	30,144	160,144	
08/01/24		28,031	28,031	188,175
02/01/25	135,000	28,031	163,031	
08/01/25		25,838	25,838	188,869
02/01/26	140,000	25,838	165,838	
08/01/26		23,563	23,563	189,400
02/01/27	140,000	23,563	163,563	
08/01/27		21,288	21,288	184,850
02/01/28	145,000	21,288	166,288	
08/01/28		18,931	18,931	185,219
02/01/29	150,000	18,931	168,931	
08/01/29		16,494	16,494	185,425
02/01/30	155,000	16,494	171,494	
08/01/30		13,975	13,975	185,469
02/01/31	160,000	13,975	173,975	
08/01/31		11,375	11,375	185,350
02/01/32	165,000	11,375	176,375	
08/01/32		8,694	8,694	185,069
02/01/33	170,000	8,694	178,694	
08/01/33		5,931	5,931	184,625
02/01/34	180,000	5,931	185,931	
08/01/34		3,006	3,006	188,938
02/01/35	185,000	3,006	188,006	188,006
	2,440,000	734,500	3,174,500	3,174,500

GENERAL OBLIGATION BONDS, 2015
(GENERAL FUND 100%)
ORIGINAL ISSUE: \$5,000,000
INTEREST RATES: 4.00%
PUBLIC SAFETY BUILDING \$5,000,000

	Principal	Interest	Debt Service	Annual Debt Service
02/01/19	100,000	96,200	196,200	
08/01/19		94,200	94,200	290,400
02/01/20	105,000	94,200	199,200	
08/01/20		92,100	92,100	291,300
02/01/21	110,000	92,100	202,100	
08/01/21		89,900	89,900	292,000
02/01/22	115,000	89,900	204,900	
08/01/22		87,600	87,600	292,500
02/01/23	120,000	87,600	207,600	
08/01/23		85,200	85,200	292,800
02/01/24	125,000	85,200	210,200	
08/01/24		82,700	82,700	292,900
02/01/25	130,000	82,700	212,700	
08/01/25		80,100	80,100	292,800
02/01/26	135,000	80,100	215,100	
08/01/26		77,400	77,400	292,500
02/01/27	140,000	77,400	217,400	
08/01/27		74,600	74,600	292,000
02/01/28	145,000	74,600	219,600	
08/01/28		71,700	71,700	291,300
02/01/29	150,000	71,700	221,700	
08/01/29		68,700	68,700	290,400
02/01/30	155,000	68,700	223,700	
08/01/30		65,600	65,600	289,300
02/01/31	165,000	65,600	230,600	
08/01/31		62,300	62,300	292,900
02/01/32	170,000	62,300	232,300	
08/01/32		58,900	58,900	291,200
02/01/33	175,000	58,900	233,900	
08/01/33		55,400	55,400	289,300
02/01/34	185,000	55,400	240,400	
08/01/34		51,700	51,700	292,100
02/01/35	190,000	51,700	241,700	
08/01/35		47,900	47,900	289,600
02/01/36	200,000	47,900	247,900	
08/01/36		43,900	43,900	291,800
02/01/37	205,000	43,900	248,900	
08/01/37		39,800	39,800	288,700
02/01/38	215,000	39,800	254,800	
08/01/38		35,500	35,500	290,300
02/01/39	225,000	35,500	260,500	
08/01/39		31,000	31,000	291,500
02/01/40	235,000	31,000	266,000	
08/01/40		26,300	26,300	292,300
02/01/41	240,000	26,300	266,300	
08/01/41		21,500	21,500	287,800
02/01/42	250,000	21,500	271,500	
08/01/42		16,500	16,500	288,000
02/01/43	265,000	16,500	281,500	
08/01/43		11,200	11,200	292,700
02/01/44	275,000	11,200	286,200	
08/01/44		5,700	5,700	291,900
02/01/45	285,000	5,700	290,700	290,700
	4,810,000	3,051,000	7,861,000	7,861,000

GENERAL OBLIGATION BONDS, 2016
(GENERAL FUND 71.71%, UTILITY FUND 28.29%)
ORIGINAL ISSUE: \$7,640,000
INTEREST RATE: 2.59%
PUBLIC SAFETY BUILDING \$5,500,000, REFUNDING OF 2008 ISSUANCE

	Principal	Interest	Debt Service	Annual Debt Service
02/01/19	270,000	135,125	405,125	
08/01/19		128,375	128,375	533,500
02/01/20	285,000	128,375	413,375	
08/01/20		121,250	121,250	534,625
02/01/21	295,000	121,250	416,250	
08/01/21		113,875	113,875	530,125
02/01/22	310,000	113,875	423,875	
08/01/22		106,125	106,125	530,000
02/01/23	325,000	106,125	431,125	
08/01/23		98,000	98,000	529,125
02/01/24	355,000	98,000	453,000	
08/01/24		89,125	89,125	542,125
02/01/25	370,000	89,125	459,125	
08/01/25		79,875	79,875	539,000
02/01/26	380,000	79,875	459,875	
08/01/26		74,175	74,175	534,050
02/01/27	400,000	74,175	474,175	
08/01/27		68,175	68,175	542,350
02/01/28	410,000	68,175	478,175	
08/01/28		62,025	62,025	540,200
02/01/29	420,000	62,025	482,025	
08/01/29		55,725	55,725	537,750
02/01/30	170,000	55,725	225,725	
08/01/30		53,175	53,175	278,900
02/01/31	175,000	53,175	228,175	
08/01/31		50,550	50,550	278,725
02/01/32	180,000	50,550	230,550	
08/01/32		47,850	47,850	278,400
02/01/33	185,000	47,850	232,850	
08/01/33		45,075	45,075	277,925
02/01/34	190,000	45,075	235,075	
08/01/34		42,225	42,225	277,300
02/01/35	200,000	42,225	242,225	
08/01/35		39,225	39,225	281,450
02/01/36	205,000	39,225	244,225	
08/01/36		36,150	36,150	280,375
02/01/37	210,000	36,150	246,150	
08/01/37		33,000	33,000	279,150
02/01/38	215,000	33,000	248,000	
08/01/38		29,775	29,775	277,775
02/01/39	225,000	29,775	254,775	
08/01/39		26,400	26,400	281,175
02/01/40	230,000	26,400	256,400	
08/01/40		22,950	22,950	279,350
02/01/41	235,000	22,950	257,950	
08/01/41		19,425	19,425	277,375
02/01/42	245,000	19,425	264,425	
08/01/42		15,750	15,750	280,175
02/01/43	250,000	15,750	265,750	
08/01/43		12,000	12,000	277,750
02/01/44	260,000	12,000	272,000	
08/01/44		8,100	8,100	280,100
02/01/45	265,000	8,100	273,100	
08/01/45		4,125	4,125	277,225
02/01/46	275,000	4,125	279,125	279,125
	7,535,000	3,100,125	10,635,125	10,635,125

TxDOT SIB
 (TIRZ 100%)
 ORIGINAL ISSUE: \$8,000,000
 INTEREST RATES: 2.08%
 I-69 IMPROVEMENTS \$8,000,000

	Principal	Interest	Debt Service
10/26/18	0	93,895	93,895
10/26/19	0	120,289	120,289
10/26/20	0	155,112	155,112
10/26/21	12,484	177,702	190,186
10/26/22	52,676	177,442	230,118
10/26/23	95,248	176,347	271,595
10/26/24	139,183	174,365	313,548
10/26/25	181,201	171,470	352,671
10/26/26	223,604	167,701	391,305
10/26/27	267,402	163,050	430,452
10/26/28	308,184	157,488	465,672
10/26/29	350,511	151,078	501,589
10/26/30	400,008	143,788	543,796
10/26/31	452,630	135,467	588,097
10/26/32	508,547	126,053	634,600
10/26/33	567,940	115,475	683,415
10/26/34	630,998	103,662	734,660
10/26/35	704,845	90,537	795,382
10/26/36	783,675	75,876	859,551
10/26/37	867,793	59,576	927,369
10/26/38	957,529	41,526	999,055
10/26/39	1,038,903	21,609	1,060,512
	8,543,361	2,799,508	11,342,869

Note: The CDC has obligated \$500,000 towards this debt payment, and will pay the amount in FY19.

GENERAL GOVERNMENT CAPITAL IMPROVEMENT 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 rest of this section of this document.

Revenue in this fund comes from a transfer from the General Fund, and totals \$324,680 for FY19.

Planned projects for FY19 include: street seal coating and reconstruction (\$300,000) and a new recording system for radio and traffic (\$24,680).

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.

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change from FY18
Beginning Fund Balance	-	-	-	-	-	0.00%
REVENUES						
Transfer from General Fund	220,000	429,230	429,230	324,680	(104,550)	-24.36%
Total Revenues	220,000	429,230	429,230	324,680	(104,550)	-24.36%
EXPENDITURES						
Sealcoating	220,000	429,230	429,230	300,000	(129,230)	-30.11%
Recording System	-	-	-	24,680	24,680	100.00%
Total Expenditures	220,000	429,230	429,230	324,680	(104,550)	-24.36%
Increase (Decrease) in Fund Balance	-	-	-	-	-	0.00%
Ending Fund Balance	-	-	-	-	-	0.00%

UTILITY CAPITAL IMPROVEMENT 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 this section of this document.

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

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

	FY17 Actual	FY18 Amended Budget	FY18 Year End Estimate	FY19 Adopted Budget	Variance from FY18	% Change from FY18
Beginning Fund Balance	-	-	-	-	-	0.00%
REVENUES						
Transfer from Utility Fund	-	490,000	490,000	490,000	-	0.00%
Total Revenues	-	490,000	490,000	490,000	-	0.00%
EXPENDITURES						
Rehabilitation Projects	-	490,000	490,000	490,000	-	100.00%
Total Expenditures	-	490,000	490,000	490,000	-	100.00%
Increase (Decrease) in Fund Balance	-	-	-	-	-	0.00%
Ending Fund Balance	-	-	-	-	-	0.00%

CAPITAL IMPROVEMENT PROGRAM

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

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

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

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

Streets Projects

- ❖ Sealcoating: \$300,000 annually to rehabilitate streets throughout El Campo, this is a multi-year effort.

Water and Sewer Projects

- ❖ Collection Mains: \$200,000 annually for rehabilitation on water collection mains. These funds are used throughout the fiscal year on areas identified as in need of system repair.
- ❖ 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.
- ❖ Plant Maintenance: \$90,000 annually for water and sewer maintenance.

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 \$300,000 annually for the seal coating program, \$200,000 for collection main rehabilitation, and \$200,000 for distribution main rehabilitation.

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
CIP RANKING

Department	Description	Cost
Police	New recording systems for radio and traffic	24,680.00
Public Works	Street Program	300,000.00
Utilities	Water & Sewer Main Replacements	400,000.00
Utilities	Water Plant Maint.	90,000.00
Aquatic	Renovations	15,000.00
Utilities	Fencing for WW Plant	25,000.00
EMS	IV Pumps	12,000.00
EMS	Lucas Device	18,000.00
EMS	Ventilator	12,000.00
Public Works	Friendship Park Walking Trail	120,000.00
Public Works	Rotary Park Walking Trail	100,000.00
Aquatic	Classroom	TBD
Total		\$ 1,116,680.00

Included in the FY19 Proposed Budget

APPENDIX A: BUDGET ORDINANCE AND TAX ORDINANCE

ORDINANCE NO. 2018-22

AN ORDINANCE ADOPTING AND APPROVING A BUDGET AND APPROPRIATING FUNDS FOR THE CITY OF EL CAMPO, TEXAS, FOR THE FISCAL YEAR OCTOBER 1, 2018, THROUGH SEPTEMBER 30, 2019 AND SETTING FORTH THE APPROPRIATIONS FOR SAID BUDGET.

WHEREAS, heretofore a budget for the fiscal year October 1, 2018, through September 30, 2019, 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, 2018, and ending September 30, 2019.

SECTION 2: That there is hereby appropriated the sum of \$9,365,440 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 \$8,500 to the Court Technology Fund for expenses associated with technology improvements of the Court.

SECTION 4: That there is hereby appropriated the sum of \$6,500 to the Juvenile Case Management Fund for expenses associated with juvenile case management 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 \$4,650 to the Police Seizure Fund for the purpose of providing equipment and training for the Police Department.

SECTION 7: That there is hereby appropriated the sum of \$3,947,880 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 8: That there is hereby appropriated the sum of \$1,968,500 to the Solid Waste Fund for the contracted garbage collection and related billing.

SECTION 9: That there is hereby appropriated the sum of \$2,270,290 to the Debt Service Fund for the purpose of paying interest and principal payments on bonds and other debt instruments as they mature.

SECTION 10: That there is hereby appropriated the sum of \$1,977,870 to the EMS Fund for the purpose of providing emergency medical services.

SECTION 11: That there is hereby appropriated the sum of \$234,930 to the Information Technology Fund for the purpose of providing technology for city services.

SECTION 12: That there is hereby appropriated the sum of \$169,700 to the Fleet Replacement Fund for the purpose of providing fleet for city services.

SECTION 13: That there is hereby appropriated the sum of \$28,060 to the Transportation User Fee Fund for street improvements.

SECTION 14: That there is hereby appropriated the sum of \$130,830 to the Civic Center Fund to support the operation and maintenance of the Civic Center.

SECTION 15: That there is hereby appropriated the sum of \$324,680 to the General Government CIP Fund for general fund capital projects.

SECTION 16: That there is hereby appropriated the sum of \$490,000 to the Utility CIP Fund for utility capital projects.

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

PASSED AND APPROVED by the City Council of the City of El Campo, Texas, on this the 24th day of September 2018.

ORDINANCE No. 2018-23

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 2018; 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 2018 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 \$0.63218 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\$0.44718

For Payment of Principal and Interest on Combined Tax and Revenue Certificates of Obligation, Series 2010, 2012, 2013, 2013A, 2014, 2014A and General Obligation Refunding Bonds Series 2012, 2013, 2015, 2016.....\$0.18500

TOTAL TAX LEVY \$0.63218

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, 2019. 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 and Approved by the City Council of the City of El Campo, Texas, on this 24th day of September 2018.

APPENDIX B: REVENUE SCHEDULE

CITY OF EL CAMPO, TEXAS
FY 19 DETAILED PROPOSED BUDGET
REVENUE SCHEDULE

		FY17	FY18	FY18	FY19
		Actual	Amended	Estimate	Proposed
4110	CURRENT PROPERTY TAXES	2,600,602	2,905,770	2,905,770	2,905,770
4111	PRIOR YEAR TAXES	49,019	45,000	50,000	45,000
4112	PENALTY, INTEREST & COSTS	46,289	40,000	37,500	40,000
4120	SALES TAX ALLOCATION	3,656,921	3,806,400	3,875,562	4,003,970
4130	UF FRANCHISE TAX	140,668	141,430	141,430	182,800
4131	FRANCHISE TAX - GAS (5%)	76,837	86,000	91,150	90,000
4132	FRANCHISE TAX - AEP	285,946	308,000	290,000	290,000
4133	FRANCHISE TAX - WCEC	96,805	95,000	99,788	99,500
4134	FRANCHISE TAX - TELEPHONE	78,121	54,000	54,000	54,000
4135	FRANCHISE TAX - CABLE (5%)	44,425	55,000	55,000	55,000
4136	FRANCHISE TAX - GARBAGE (8%)	119,050	88,300	91,070	91,000
4140	MIXED BEVERAGE TAX	15,191	15,000	16,000	16,000
4141	INDUSTRIAL AGREEMENT TAX	17,128	17,500	11,175	12,000
1 TAXES		\$7,227,003	\$7,657,400	\$7,718,445	\$7,885,040
4204	COUNTY ARREST FEES	455	0	260	0
4205	CDC CONTRIBUTION	4,470	4,470	4,470	4,470
4206	ECISD CONTRIBUTION	105,889	129,000	125,000	125,000
4207	GRANT REVENUE	111,088	0	0	0
2 INTERGOVERNMENTAL		\$221,902	\$133,470	\$129,730	\$129,470
4312	BUSINESS LICENSE	5,796	9,000	6,000	6,000
4314	BUILDING PERMITS	59,223	62,500	55,000	55,000
4316	ELECTRICAL PERMITS	7,578	9,000	9,000	9,000
4318	PLUMBING PERMITS	10,489	12,000	10,000	12,000
4322	MECHANICAL PERMITS	5,028	7,680	5,000	7,680
4324	BUILDING CONTRACTORS LIC	7,700	7,550	9,675	9,500
4325	HEALTH PERMITS	8,325	7,730	10,000	10,000
4326	ELECTRICAL LICENSE	25	30	0	0
4328	DOG LICENSES	4,733	5,550	5,550	5,550
4330	BICYCLE LICENSE	189	200	200	200
4331	REPORTS	2,033	1,400	1,400	1,400
3 LICENSE & PERMITS		\$111,119	\$122,640	\$111,825	\$116,330
4410	MUNICIPAL COURT FINES	387,550	450,000	393,421	400,000
4411	INDIGENT DEFENSE FUND	3,664	4,450	4,460	4,450
4412	CIVIL JUSTICE FEE STATE	103	100	100	100
4413	CIVIL JUSTICE FEE CITY	11	10	10	10
4 FINES		\$391,328	\$454,560	\$397,991	\$404,560
4501	RETURN CHECK FEE	30	30	30	30
4502	ANIMAL SHELTER FEES	3,834	3,400	3,400	3,400
4503	MOWING & DEMOLITION FEES	2,683	2,000	2,000	2,000
4508	SPECIAL USE PERMIT	1,250	1,000	1,000	1,000
4504	P & Z/BOA FEES	1,450	1,500	1,500	1,500
4506	CIVIC CENTER FEES	123,326	110,000	120,000	0

CITY OF EL CAMPO, TEXAS
FY 19 DETAILED PROPOSED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY17 Actual	FY18 Budget	FY18 Estimate	FY19 Proposed
4507	RECREATIONAL FEES	10,865	16,000	12,500	12,500
4509	AQUATIC CENTER FEES	202,327	200,000	200,000	200,000
5 CHARGES FOR SERVICES		\$345,765	\$333,930	\$340,430	\$220,430
4602	SALE OF FIXED ASSETS	53,475	10,000	10,000	10,000
4604	MISCELLANEOUS REVENUE	24,393	50,000	30,000	30,000
4610	CULVERT REVENUE	13,679	7,500	11,796	10,000
4620	LAND & BUILDING LEASES	36,000	25,600	25,600	25,600
4646	DONATIONS	1,044	0	216	0
6 MISCELLANEOUS		\$128,591	\$93,100	\$77,612	\$75,600
4701	INTEREST INCOME	33,421	35,000	35,000	35,000
4702	UNREALIZED GAIN/LOSS	0	0	0	0
7 INTEREST		\$33,421	\$35,000	\$35,000	\$35,000
GENERAL FUND REVENUES		\$8,459,130	\$8,830,100	\$8,811,033	\$8,866,430
4803	TRANSFER FROM F03	51,918	54,000	54,000	57,400
4805	TRANSFER FROM F24 H/M	72,162	118,720	208,182	59,360
4806	TRANSFER FROM F93 FUND	73,667	100,530	100,530	103,650
4807	TRANSFER FROM F02 OPER SUPPORT	268,400	272,100	272,100	272,100
4822	TRANSFER FROM F22 JUVENILE CASE MANAGEMENT	5,015	6,500	6,500	6,500
8 TRANSFERS		\$471,162	\$551,850	\$641,312	\$499,010
GENERAL FUND RESOURCES		\$471,162	\$551,850	\$641,312	\$499,010
4680	COURT TECHNOLOGY REVENUE	7,936	8,500	8,600	8,500
6 MISCELLANEOUS		\$7,936	\$8,500	\$8,600	\$8,500
COURT TECHNOLOGY FUND REVENUES		\$7,936	\$8,500	\$8,600	\$8,500
4681	JUVENILE CASE MANAGEMENT REVENUE	7,484	6,500	6,500	6,500
6 MISCELLANEOUS		\$7,484	\$6,500	\$6,500	\$6,500
JUVENILE CASE MANAGEMENT FUND REVENUES		\$7,484	\$6,500	\$6,500	\$6,500
4100	REVENUES	156,877	160,000	162,574	160,000
1 TAXES		\$156,877	\$160,000	\$162,574	\$160,000
4701	INTEREST INCOME	152	0	206	0
7 INTEREST		\$152	\$0	\$206	\$0
HOTEL/MOTEL FUND REVENUES		\$157,029	\$160,000	\$162,780	\$160,000

CITY OF EL CAMPO, TEXAS
FY 19 DETAILED PROPOSED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY17 Actual	FY18 Amended	FY18 Estimate	FY19 Proposed
4505	REVENUES	0	0	0	120,000
5 FEES		\$0	\$0	\$0	\$120,000
CIVIC CENTER FUND REVENUES		\$0	\$0	\$0	\$120,000
4824	TRANSFER FROM F24	0	0	0	59,360
8 TRANSFERS		\$0	\$0	\$0	\$59,360
CIVIC CENTER FUND RESOURCES		\$0	\$0	\$0	\$59,360
4604	MISCELLANEOUS	18,854	4,500	18,854	4,500
4651	DRUG FORFEITURE	0	150	0	0
6 MISCELLANEOUS		\$18,854	\$4,500	\$18,854	\$4,500
4701	INTEREST INCOME	409	150	214	150
7 INTEREST		\$409	\$150	\$214	\$150
POLICE SEIZURE FUND REVENUES		\$19,263	\$4,650	\$19,068	\$4,650
4110	CURRENT PROPERTY TAXES	1,202,461	1,241,250	1,142,668	1,220,560
4111	PRIOR YEAR TAXES	14,274	5,000	20,152	10,000
4112	PENALTY AND INTEREST	13,851	2,500	9,596	10,000
1 TAXES		\$1,230,586	\$1,248,750	\$1,172,416	\$1,240,560
4701	INTEREST INCOME	1,160	200	865	200
7 INTEREST		\$1,160	\$200	\$865	\$200
DEBT SERVICE REVENUES		\$1,231,746	\$1,248,950	\$1,173,281	\$1,240,760
4807	TRANSFER FROM F02	997,304	943,240	943,240	906,820
4809	TRANSFER FROM F93	75,518	122,640	122,640	122,710
8 TRANSFERS		\$1,072,822	\$1,065,880	\$1,065,880	\$1,029,530
DEBT SERVICE FUND RESOURCES		\$1,072,822	\$1,065,880	\$1,065,880	\$1,029,530
4110	WATER COLLECTIONS	1,719,398	1,721,940	1,727,748	1,760,510
4120	SEWER COLLECTIONS	1,885,453	1,930,070	1,933,239	1,930,070
4140	BULK WATER SALES	593	1,000	1,000	1,000
4150	SERVICE CONNECTION CHARGES	19,123	20,000	20,000	20,000
1 CHARGES FOR SERVICES		\$3,624,567	\$3,673,010	\$3,681,987	\$3,711,580
4300	PENALTY COLLECTIONS	90,911	88,000	90,500	90,500
4310	WATER TAPS	13,690	10,000	10,000	10,000
4320	SEWER TAPS	8,570	10,000	10,000	10,000
4330	REINSTATMENT FEES	32,912	27,500	30,000	30,000
3 FEES AND PENALTIES		\$146,083	\$135,500	\$140,500	\$140,500

CITY OF EL CAMPO, TEXAS
FY 19 DETAILED PROPOSED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY17	FY18	FY18	FY19
		Actual	Amended	Estimate	Proposed
4601	RETURNED CHECK FEES	2,280	1,700	1,700	1,200
4603	CASH OVER (SHORT)	0	0	12	0
4645	MISCELLANEOUS	0	0	0	0
6	MISCELLANEOUS	\$2,280	\$1,700	\$1,712	\$1,200
4701	INTEREST INCOME	16,098	7,000	8,500	8,500
4702	GAIN/LOSS INVESTMENTS	0	0	0	0
7	INTEREST	\$16,098	\$7,000	\$8,500	\$8,500
WATER AND SEWER FUND REVENUES		\$3,789,028	\$3,817,210	\$3,832,699	\$3,861,780
4802	TRANSFER FROM OTHER ACCOUNT	0	0	0	0
4803	TRANSFER FROM F03	77,868	81,000	81,000	86,100
4897	TRANSFER FROM F05	0	0	0	0
8	TRANSFERS	\$77,868	\$81,000	\$81,000	\$86,100
WATER AND SEWER FUND RESOURCES		\$77,868	\$81,000	\$81,000	\$86,100
4110	GARBAGE SERVICE	1,781,357	1,750,000	1,822,200	1,825,000
1	CHARGES FOR SERVICES	\$1,781,357	\$1,750,000	\$1,822,200	\$1,825,000
4615	BILLING FEE	133,110	135,000	143,690	143,500
6	MISCELLANEOUS	\$133,110	\$135,000	\$143,690	\$143,500
4701	INTEREST INCOME	89	0	200	0
7	INTEREST	\$89	\$0	\$200	\$0
SOLID WASTE REVENUES		\$1,914,556	\$1,885,000	\$1,966,090	\$1,968,500
4202	ESD #4 CONTRIBUTION	942,510	987,050	987,050	987,120
2	INTERGOVERNMENTAL	\$942,510	\$987,050	\$987,050	\$987,120
4505	AMBULANCE FEES	854,708	1,005,320	1,000,000	975,000
5	CHARGES FOR SERVICES	\$854,708	\$1,005,320	\$1,000,000	\$975,000
4604	MISCELLANEOUS	17,404	0	6,478	15,000
6	MISCELLANEOUS	\$17,404	\$0	\$6,478	\$15,000
4701	INTEREST INCOME	781	200	800	750
7	INTEREST	\$781	\$200	\$800	\$750
EMS REVENUES		\$1,815,403	\$1,992,570	\$1,994,328	\$1,977,870

CITY OF EL CAMPO, TEXAS
FY 19 DETAILED PROPOSED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY17	FY18	FY18	FY19
		Actual	Amended	Estimate	Proposed
4801	TRANSFER FROM F01	174,007	175,490	175,490	175,490
4802	TRANSFER FROM F02	52,010	52,010	52,010	52,010
4809	TRANSFER FROM F93	9,287	7,430	7,430	7,430
4800	OTHER	0	0	0	0
8	TRANSFERS	\$235,304	\$234,930	\$234,930	\$234,930
INFORMATION TECHNOLOGY FUND RESOURCES		\$235,304	\$234,930	\$234,930	\$234,930
4801	TRANSFER FROM F01	84,770	127,270	127,270	149,270
4802	TRANSFER FROM F02	10,910	15,430	15,430	20,430
8	TRANSFERS	\$95,680	\$142,700	\$142,700	\$169,700
FLEET REPLACEMENT RESOURCES		\$95,680	\$142,700	\$142,700	\$169,700
4801	TRANSFER FROM F01	220,000	429,230	429,230	324,680
8	TRANSFERS	\$220,000	\$429,230	\$429,230	\$324,680
GENERAL GOVERNMENT CIP FUND RESOURCES		\$220,000	\$429,230	\$429,230	\$324,680
4802	TRANSFER FROM F02	0	490,000	490,000	490,000
8	TRANSFERS	\$0	\$490,000	\$490,000	\$490,000
UTILITY CIP FUND RESOURCES		\$0	\$490,000	\$490,000	\$490,000
4630	TRANSPORTATION USER FEE	0	0	0	28,060
6	FEES	\$0	\$0	\$0	\$28,060
TRANSPORTATION USER FEE FUND		\$0	\$0	\$0	\$28,060
TOTAL REVENUES		\$17,401,575	\$17,953,480	\$17,974,378	\$18,243,050
TOTAL TRANSFER		\$2,172,836	\$2,995,590	\$3,085,052	\$2,893,310
TOTAL RESOURCES		\$19,574,411	\$20,949,070	\$21,059,430	\$21,136,360

APPENDIX C: CHARTER PROVISIONS

CHARTER PROVISIONS: ARTICLE 9 – THE BUDGET

§ 9.01 Fiscal Year

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

§ 9.02 Preparation, Submission and Content of Budget

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

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

§ 9.03 Actual Revenues and Proposed Expenditures Compared with Other Years

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

§ 9.04 Budget of a Public Record

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

CHARTER PROVISIONS: ARTICLE 9 – THE BUDGET

§ 9.05 Notice of Public Hearing on Budget

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

§ 9.06 Public Hearing on Budget

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

§ 9.07 Final Adoption; Failure to Adopt

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

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

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

§ 9.09 Budget Establishes Appropriations

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

§ 9.10 Budget Establishes Amount to be Raised by Property Tax

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

§ 9.11 Contingent Appropriation

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

§ 9.12 Estimated Expenditures Shall Not Exceed Estimated Resources

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

CHARTER PROVISIONS: ARTICLE 9 – THE BUDGET

§ 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 D: FISCAL AND BUDGETARY POLICY STATEMENTS

FISCAL AND BUDGETARY POLICY STATEMENTS

Statement of Purpose/Introduction

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

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

I. Revenue Management

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

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

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

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

FISCAL AND BUDGETARY POLICY STATEMENTS

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

II. Expenditure Control

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

III. Fund Balance

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

IV. Debt Management

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

FISCAL AND BUDGETARY POLICY STATEMENTS

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. **The City will deposit in the Interest and Sinking Funds each month an amount of not less than 1/12th of the annual debt service.**

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.

FISCAL AND BUDGETARY POLICY STATEMENTS

1. External Reporting. The City shall prepare the necessary transmittal letter, financial summaries and tables, notes and miscellaneous financial information contained within the comprehensive annual financial report (CAFR).
2. Internal Reporting. The City will prepare internal financial reports, sufficient to plan, monitor and control the City's financial affairs.

VI. Internal Control

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

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

VII. Operating Budget

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

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

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

APPENDIX E: DEBT POLICY

DEBT POLICY

I. Statement of Purpose/Introduction

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

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

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

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

II. Responsibility and Control

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

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

III. Types of Debt

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

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

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

DEBT POLICY

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

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

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

IV. **Methods of Sale**

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

DEBT POLICY

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

V. Debt Limits and Debt Ratio

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

VI. Investment of Bond Proceeds, Arbitrage

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

VII. Refunding and Restructuring Options

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

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

VIII. Disclosure

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

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

APPENDIX F: GLOSSARY

GLOSSARY

A

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

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

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

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

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

Asset: resources owned or held which have monetary value.

B

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

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

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

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

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

C

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

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

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

Certificates of obligation: see definition of bond.

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

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

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

GLOSSARY

D

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

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

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

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

Division: a separately budgeted segment of a department.

E

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

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

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

F

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

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

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

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

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

Fund balance: the excess of assets over liabilities.

G

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

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

GLOSSARY

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

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

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

H

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

I

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

Interfund transfers: amounts transferred from one fund to another.

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

L

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

M

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

O

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

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

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

GLOSSARY

P

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



TEXAS GAME WARDEN JUSTIN P. HURST MEMORIAL AT THE CITY
OF EL CAMPO'S LEGACY PARK