

CITY OF EL CAMPO, TEXAS



ADOPTED BUDGET FY 2019-20 OCTOBER 1, 2019 – SEPTEMBER 30, 2020



ADOPTED BUDGET

CITY OF EL CAMPO, TX

Fiscal Year
October 1, 2019 – September 30, 2020

Mayor, At Large

Randy Collins

Mayor Pro-Tem, At Large

Philip Miller

Council Members

Jeff AllgayerDistrict 1
Gloria Harris.....District 2
David Hodges.....District 3
John Hancock.....District 4
Chris Barbee.....At Large

Appointed Officials

Courtney Sladek..... City Manager
Ronny CollinsCity Attorney
Michelle Roy Municipal Court Judge

Management Team

Brittini Nanson..... Director of Finance
Terry Stanphill..... ACM/Chief of Police/Director of Public Safety
Lori HollingsworthCity Secretary
Rene Garcia.....Director of Personnel
Jai McBrideDirector of Planning
Jerry Lewis Director of Utilities
Kevin ThompsonDirector of Public Works
Weston Davis.....Director of EMS

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BUDGET MESSAGE

October 1, 2019

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 2019-2020, beginning October 1, 2019. 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 2019-2020.

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 2018-2019. Requests for additional items were submitted with justifications and were reviewed by the City Manager and Finance Director. The following sections highlight points of interest in the budget.

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www.cityofelcampo.org

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* 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 1.8 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 2019. While the prospects for Texas and El Campo in the immediate year are still positive and the FY 2019-2020 sales tax is higher than FY 2018-2019, 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 improved 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 2019-2020 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 is anticipating a 5 percent premium increase.

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 59.4 percent of expenditures, 21.1 percent in the Utility System Fund, 64.1 percent in the EMS Fund, and 42.5 percent overall.

Funding for employee increases is included as follows:

- Adjustments to maintenance starting pay in the following departments:
 - Parks, starting wages at \$14.00 an hour
 - Streets, starting wages at \$15.00 an hour
 - Utilities, starting wages at \$16.00 an hour
- Market adjustments to EMS and Police pay to offer more competitive wages, percentages vary by position
- Pay adjustments to all other personnel (that are ineligible for the adjustments listed above):
 - 1.5% adjustment to those earning above \$50,000
 - 2.5% adjustment to those earning below \$50,000
- Adjustments to retirement, moving from 6% of earnings towards the Texas Municipal Retirement System to 7% of earnings, and adjusting all wages by the 1% increase, which is effective January 1, 2020

Also included in the adopted budget is a Dispatcher, Street Maintenance Worker, and Parks Maintenance position to help alleviate with work that is currently being manned by part-time or contracted out positions.

General Fund

Revenues

1. **Tax Rate.** The adopted tax rate was .005 cents below the effective tax rate. The effective tax rate is the rate that generates approximately the same amount of revenue as FY 2018-2019.
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 2019-2020 budget includes a 4.5 percent increase, reflecting a cautious economic outlook.
3. **Charges for Services.** Charges for services has increased slightly, reflecting the increases in the water and sewer rates.

Expenditures

1. **Mayor and Council.** Additional funds are included for travel and training, photography and election expenses.
2. **Planning.** An additional \$700 has been added to both training and travel and advertising and legal notices. Also included in the budget is \$1,800 for the National Fire Protection Association Reference Guide.
3. **Police.** The Department's radars are in need of replacement, \$6,655 is budgeted for tasers. Additional line items were increased to meet the department's needs.
4. **Fire.** Funds were included to increase the volunteer fire fighter's pension by \$5 per month per firefighter, as well as increased in workman's comp and communications to reflect actual expense.
5. **Public Works Administration.** Funds were increased in minor equipment to replace a laptop for data collection, \$3000. Also included are funds to support the American Public Works Association accreditation application, site visit and peer review in the amount of \$13,800.
6. **Parks.** \$24,000 is proposed to improve the walking trails at both Friendship and Willie Bell Park.
7. **Aquatic Center.** \$10,000 is requested for buildings and grounds maintenance and software support for a point of sale software solution.

Utility System Fund**Revenues**

Charges for Services. There are rates increases for FY20. The City rate structure proposed is 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	13.00	2.98		14.25	4.50	
Commercial	14.79	2.60		15.60	4.18	

Expenditures

1. **Water and Sewer Administration.** This department has an increase of \$7,000 due to increases in prices associated with the printing of utility bills.
2. **Water Production and Wastewater Collection.** \$10,500 to accommodate price increases with sewer pumps, \$2,000 for new personnel training, and \$3,000 for increased lab fees.
3. **Wastewater Treatment Plant.** \$20,000 is requested for additional equipment repairs at the Wastewater Treatment Facility and \$4,000 in lab fee increases.

EMS Fund**Revenues**

Charges for Services. Charges for services has increased from the FY19 levels by 4.73%.

Intergovernmental Revenue. This line item also remained stable from the previous fiscal year, requesting a 1% increase from Emergency Services District #4.

Expenditures

Personnel. Included in the adopted budget is a step pay as well as a 1% adjustment, effective January 1, 2020.

Transportation User Fee (TUF) Fund**Revenues**

Residential. Each residential customer will be charged \$1.87 on each bill.

Commercial. Each commercial customer will be charged \$6.00 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

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 FY 2019-2020 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 2019, the City's conservative fiscal policies and budgeting resulted in the fifth 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".

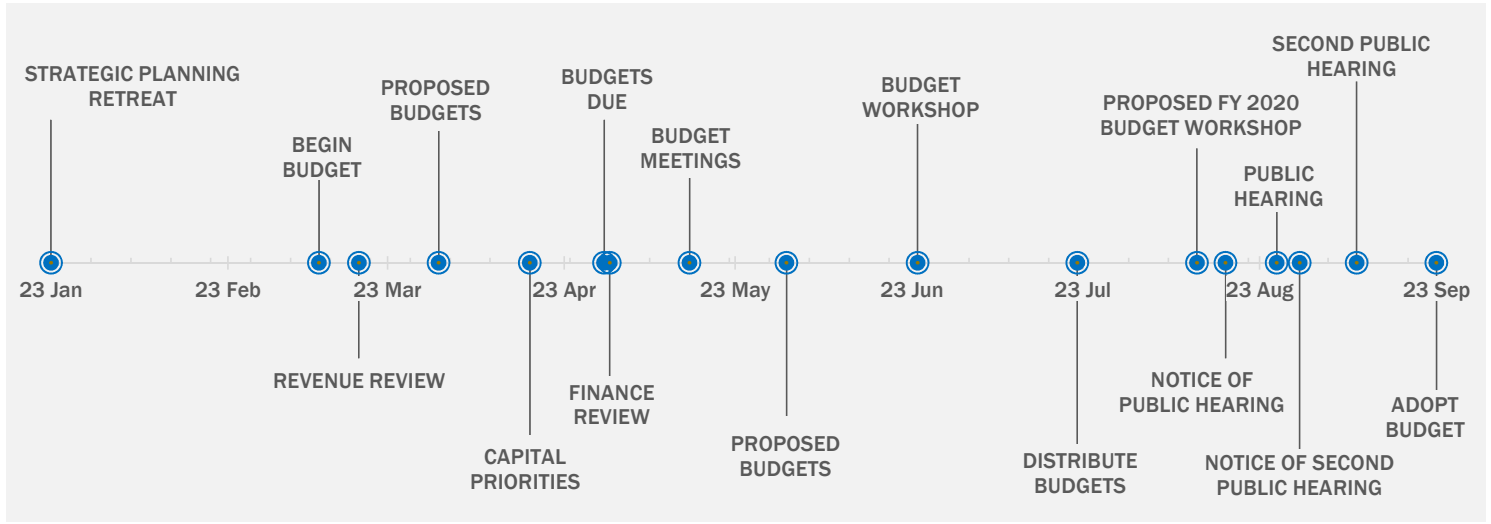
City government is the form of government that has the widest ranging impact on the daily lives of our citizens. Meeting the fundamental health, safety, and welfare needs of our citizens is essential to a progressive and successful community and as presented, this budget will ensure the safety of our 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,

Courtney Sladek
City Manager

BUDGET CALENDAR



PROJECT DETAILS

DATE	MILESTONE	NOTES
23-Jan	Strategic Planning Retreat	
11-Mar	Begin Budget	Begin 2019-2020 Budget Preparation
18-Mar	Revenue Review	Revenue review (Finance and Department Heads); Fixed costs preparation (Finance)
1-Apr	Proposed Budgets	Distribute proposed budgets to Department Heads
17-Apr	Capital Priorities	Ranking of capital priorities by Department Heads
30-Apr	Budgets Due	Budgets due to Finance
1-May	Finance Review	Finance review budgets
15-May	Budget Meetings	Budget meetings with departments (Finance, City Manager, Dept. heads)
1-Jun	Proposed Budgets	Prepare proposed budget
24-Jun	Budget Workshop	Budget workshop with Council
22-Jul	Distribute Budgets	Distribute budgets to Council
12-Aug	Proposed FY 2020 Budget Workshop	Discussion of proposed FY 2020 tax hearing; tax record vote to propose 2019 tax rate increase and schedule public hearing for August 26, 2019 (if necessary)
17-Aug	Notice of Public Hearing	Publish notice of public hearing on tax increase (if necessary)
26-Aug	Public Hearing	Call second public hearing on tax increase for September 9 (if necessary). Public hearing on tax increase (if necessary). Council work session on budget.
30-Aug	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-Sep	Second Public Hearing	Second public hearing on tax rate increase (if necessary). Conduct hearing on revenues and expenses.
23-Sep	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 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 because 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.

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
2019-2020 BUDGET
EXECUTIVE SUMMARY**

The following is a summary of key elements included in the Fiscal Year 2019-2020 Adopted Budget for the City of El Campo. The 2020 fiscal year begins October 1, 2019 and ends September 30, 2020.

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 FY20 Adopted Budget, FY19 Amended Budget, and the FY19 Adopted Budget.

FY20 Adopted Net Budget Summary

	FY19 Adopted Budget	FY19 Amended Budget	FY20 Adopted Budget
General Fund	9,365,440	9,569,350	9,986,803
Court Technology Fund	8,500	8,500	7,500
Juvenile Case Mgmt Fund	6,500	6,500	7,500
Hotel/Motel Fund	160,000	160,000	160,000
Debt Service Fund	2,270,290	2,270,290	2,405,090
Police Seizure Fund	4,650	4,650	4,950
Water and Sewer Fund	3,947,880	3,953,990	4,127,390
Solid Waste Fund	1,968,500	1,968,500	1,968,500
Civic Center Fund	130,830	153,830	169,500
EMS Fund	1,977,870	2,010,534	2,016,354
TUF Fund	28,060	28,060	153,376
Fleet Replacement Fund	169,700	169,700	169,700
General Govt CIP	324,680	429,230	0
Utility CIP	490,000	490,000	0
IT Fund	234,930	234,930	303,430
TOTAL	21,087,830	21,458,064	21,480,100

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 43% of total City operating and maintenance expenditures. The adopted budget includes 115 full time equivalent positions.

Highlights of the personnel section of the Adopted FY19 Budget:

- Pay adjustment or step-pay adjustment, effective October 1, 2019, totaling \$328,961.
- TMRS 1% increased, effective January 1, 2020, totaling \$142,117.
- Additional personnel includes a Dispatcher, Streets Maintenance Worker, and Parks Maintenance Worker.
- An increase to health insurance premiums of 5%, with consultant bidding plan out

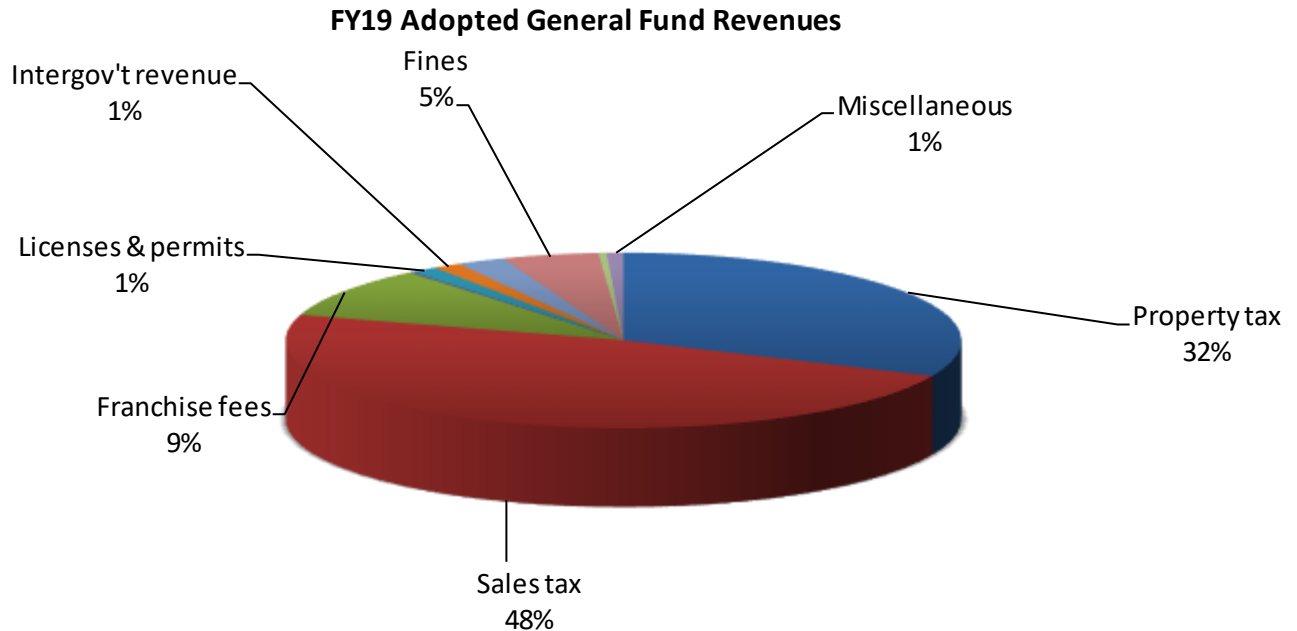
GENERAL FUND

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.

<p align="center">2019-2020 BUDGET BUDGET SUMMARY</p>
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Revenues

The General Fund revenues and transfers are projected at \$9,986,803. This is a \$621,363 increase from the previous fiscal year's estimate for year-end due to increased sales tax, ad valorem and franchise taxes, and fees for fines and permits.



Taxes

Ad valorem tax, or property tax (including penalties and delinquent tax), is estimated at \$3,006,690 for FY20, which is an increase of \$79,540 due values increasing 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 increase in FY20. Franchise fees are estimated to be \$893,290 for FY20, up \$30,990 from the year end estimate. Finally, alcoholic beverage taxes also remained stable at \$14,500, nearly equivalent to the FY19 year-end estimate.

Licenses and Permits

Licenses and permits are expected to increase in FY20. Licenses and permits are budgeted at \$122,950.

Intergovernmental Revenue

This source of revenue comes from the El Campo Independent School District for two School Resource Officers. This revenue source decreased for FY20.

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 \$219,430. This revenue source makes up 2% 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 \$438,670.

Interest and Miscellaneous

The final revenue categories in the General Fund are interest, transfers and miscellaneous. Investment interest is budgeted at \$37,500 for FY20.

Miscellaneous revenues only constitute \$75,600 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 \$495,150 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 \$9,986,803.

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

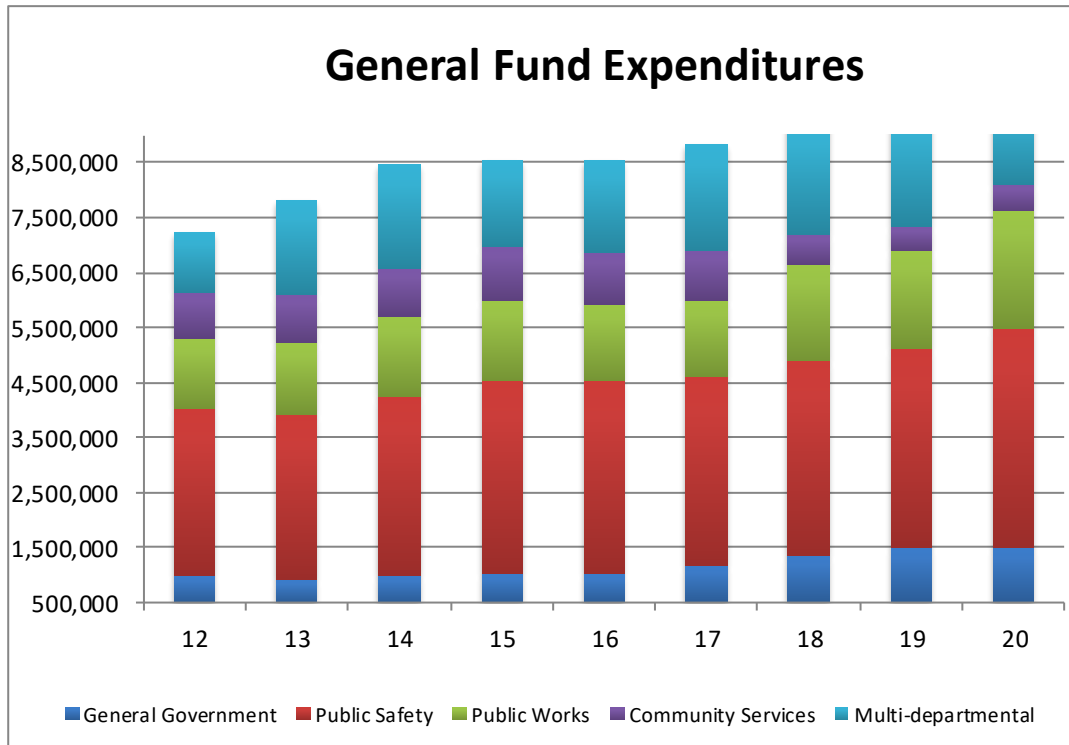
The largest General Fund expenditure is public safety, with a total budget of \$3,973,037, and an increase of \$322,667 or 1.09%. Public safety consists of: Police, Communications and Fire, and Emergency Management.

Multi-Departmental expenditures and transfers (Non-Departmental), total \$1,490,700 and \$383,270, 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 \$2,140,210. Public Works includes: Public Works Administration, Streets, Vehicle Maintenance and Parks and Facilities Maintenance.

The fourth largest category is General Government. For FY19, \$1,508,537 is budgeted, which represents a 1.9% 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, \$491,050 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 4.35% from the previous fiscal year. This is attributable to the pay adjustments, effective October 1, 2019, additional personnel, including a Dispatcher, Streets Maintenance Worker and Parks Maintenance Worker, as well as an increase to employees TMRS by 1% effective January 1, 2020. The total budget for General Fund personnel is \$5,911,060.

Other Services

Other services are the second largest category in the General Fund and are expenses related to contracted services including engineering, legal fees, payments to appraisal district and payments to the outside agencies. This category has increased 10.59%.

Operational Expense

Operational expense is the third largest category in the General Fund and includes: insurance, communications, training and travel, electricity, natural gas, dues and subscriptions, and other maintenance costs. Total Operation Expense for the General Fund for FY20 is \$1,234,270.

Supplies

Supplies include office supplies, uniforms, gas and oil, minor equipment and various other supplies. This category is up 7.8% from FY19, or \$30,670 and is attributable to the replacement of two radars and nine mobile data terminals and drivers' license terminals in patrol units.

Repairs and maintenance

Repairs and maintenance expenditures are budgeted with a 76.29% increase, mainly attributable to account for street seal coating in the General Fund rather than as a transfer to the General Government CIP Fund, as was the case in the previous fiscal year.

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 FY19, 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 \$7,500. Funds decreased \$1,000 from the FY19 year-end levels.

Expenditures

Expenditures are budgeted at \$7,500 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 FY19.

JUVENILE CASE MANAGEMENT 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 \$7,500. This increases \$1,000 from the FY19 Year End estimate.

Expenditures and Transfers

Included in the Adopted Budget is \$7,500 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 \$1,631.

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 FY19 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 \$41,000. 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 \$54,500.

Fund Balance

The Hotel/Motel Fund will carry a fund balance as \$79,025.

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 \$2,405,090. This is slightly more than the 2019 budgeted amount due to the retire of capital leases.

Taxes

Ad Valorem tax, or property tax, is estimated at \$1,317,240 for FY20.

Interest

The final revenue source in this fund is interest. Interest is projected at \$1,000 for FY20, which matches the year end estimate for FY19.

Transfers

A transfer in the amount of \$974,140 from the Water and Sewer Fund will be used for the debt associated with water and sewer projects and \$112,710 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 \$2,405,090.

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 \$1,367,000. 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 \$820,750.

Capital leases are the third largest category, in the amount of \$213,090 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 FY20.

Fund Balance

Fund balance increased in FY19 by \$17,074, totaling \$106,569.

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 \$4,950 for FY20.

Expenditures

Expenditures for the Police Seizure are budgeted at \$4,950 for minor equipment.

Fund Balance

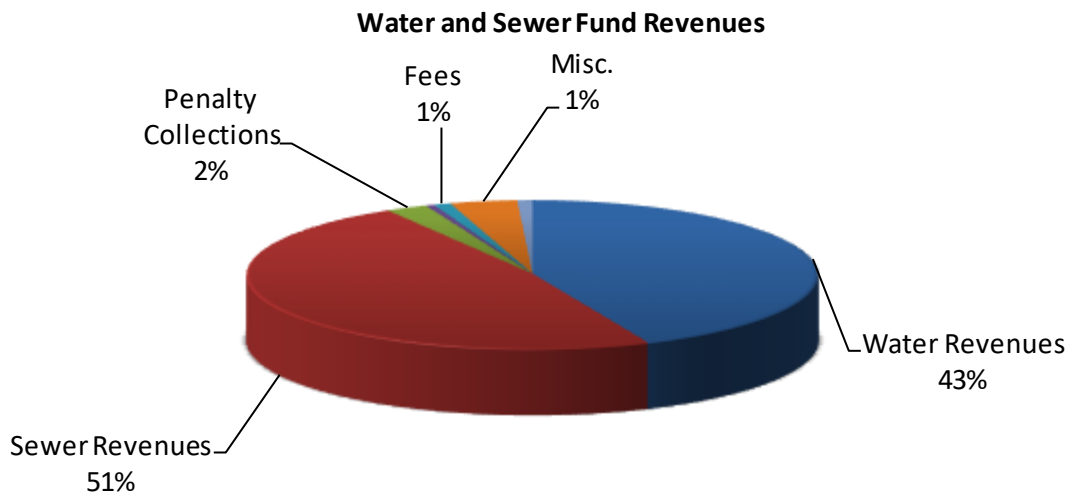
The Police Seizure Fund saw a decrease in fund balance in FY20, which is attributable to the purchase of equipment. The fund has \$58,720 in fund balance. It is anticipated that the fund levels will remain the same in FY20.

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 \$4,127,390. This is stable from the previous fiscal year, an increase of only \$173,400 or 4.39%.



Water and Sewer Revenue

Sewer revenue is the largest revenue source in this fund and is estimated at \$1,939,740 for FY20, matches the FY19 level. A small sewer rate increase was adopted in this budget.

Water revenue is the second largest revenue source in this fund and is projected to be \$1,755,430 for FY20. A small water rate increase was adopted in this budget.

Penalty Collections

Penalty collections remain stable in the budget. The FY20 budget includes \$96,000 for penalties.

Interest

Investment interest is budgeted at \$35,000 for FY20.

Taps, Fees and Miscellaneous

Taps, fees and miscellaneous revenues only constitute \$215,120 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 \$4,127,390.

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 FY20 are \$1,479,500. Greater detail regarding expense can be found in the department summary section.

The second largest division is Wastewater Treatment Plant. For FY20, \$555,480 is budgeted for plant operations.

Administration is the third largest expense in the Water and Sewer Fund. For FY20, \$176,130 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 1,916,280. 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 7.29% 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 3.07%.

Operational Expense

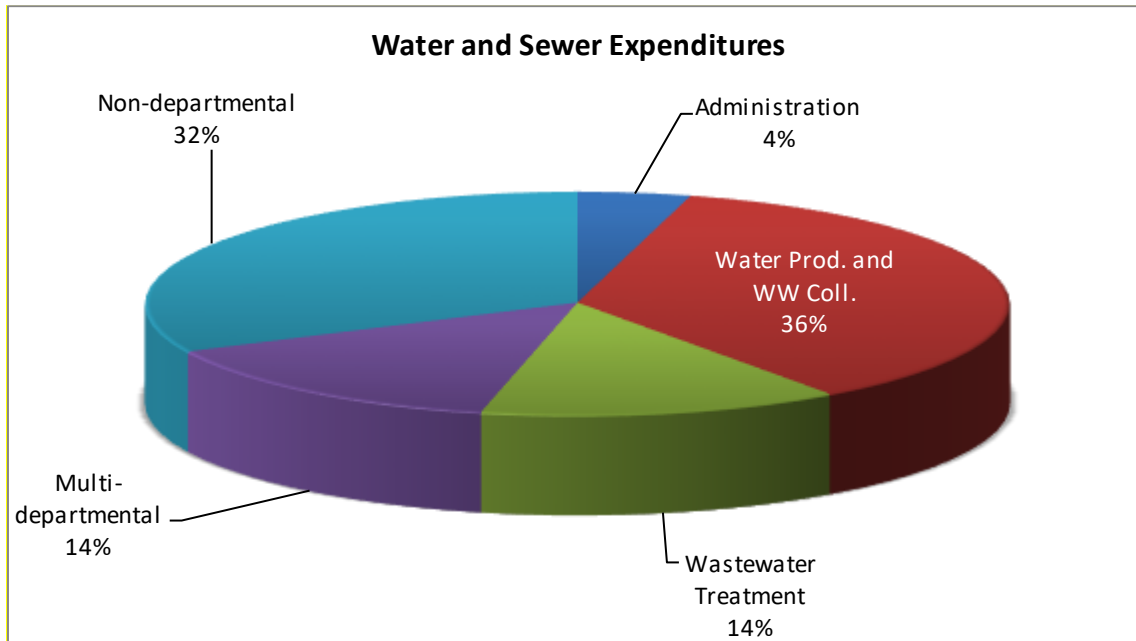
Operational expense is the third largest category in the Water and Sewer Fund and includes: insurance, communications, training and travel, electricity, natural gas, dues and subscriptions, and other maintenance costs. This category is projected to decrease by 1.4% from the previous fiscal year.

Repairs and maintenance

Repairs and maintenance expenditures are budgeted 12.7% increase.

Supplies

The smallest categorical expense for the Water and Sewer Fund is supplies for FY20. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other supplies. This category is the same as FY19.



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 FY20, which remains stable from the FY19 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 FY19 year-end estimate.

Garbage Contract

The majority of expenditures in this fund belong to garbage contracts. The City utilizes Waste Connection for garbage services; \$1,825,000 is budgeted for the FY20 fiscal year.

Transfers

Included in the FY20 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 \$196,782 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 \$169,500, of which \$115,000 in Civic Center Fees and \$54,500 is a transfer in from the Hotel/Motel Fund.

Expenditures

The Civic Center total expenditures for FY20 are \$169,500, for the contracting out of maintenance, electricity, natural gas, communications and other building maintenance.

Retained Earnings

As the second year of this fund, the fund will build a balance of \$20,530 at the end of FY20 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 \$153,376, which are all fees paid by residents and businesses.

Expenditures

The Transportation User Fee expenses for FY20 are \$153,376 and will be used for seal coating streets.

Retained Earnings

As the second year of this fund, the fund will not carry a balance but in the future will build a balance to assist with street 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 \$2,016,354, with a large increase attributable to collections and funding from ESD #4.

Intergovernmental Revenue

Intergovernmental revenue is estimated at \$997,120 for FY20. 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 FY20 projection is \$990,834.

Expenditures and Transfers

The EMS Fund expenditures are projected at \$2,016,354. 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 \$1,398,850 for FY20 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 FY20. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other medical supplies.

Repairs and maintenance

Repairs and maintenance expenditures budgeted at \$38,500 for vehicle maintenance and equipment maintenance.

Capital Expense

The fifth largest category is capital expenditures budgeted as \$44,984 for existing ambulance payments.

Other Services

Other services are expenses related to fees for the medical director, budgeted at \$15,000 for FY20.

Transfers

Transfers are planned for FY20 at \$223,790 to the Information Technology Fund, General Fund (for 1.5 dispatchers) and the Debt Service Fund.

Retained Earnings

The EMS Fund has \$245,474 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 FY20. Transfers from both the General Fund of \$194,000, Utility Fund of \$62,000 and EMS Fund of \$7,430 will be utilized for equipment purchases as well as any maintenance costs.

Conclusion

The previous discussion provides the reader with an overview of the Adopted FY19 budget and key differences from the FY20 budget. The following sections of the budget provide a more detailed discussion of the Adopted Budget.

CITY OF EL CAMPO
STRATEGIC PLAN
FISCAL YEAR 2019-2020

GOAL: Determine funding sources and adequately fund city services including staff retention and recruitment.	
Strategies	Progress
1. Create budget workshop to discuss options and make divisions to inform and educate citizens.	Workshops held on March 25, 2019 and June 24, 2019
2. Explore and evaluate different funding models to address infrastructure and personnel needs.	Presented Council at both workshops.
3. Research what compensation packages are necessary to retain experienced team members.	Evaluated in Spring 2019.
4. Determine what compensation packages are necessary to recruit top quality personnel in the needed departments and positions.	Evaluated in Spring 2019.
5. Develop a training budget for employee retention to create and maintain a culture of professionalism.	Included in the FY20 Budget.
6. Improve/increase our benefit package to ensure job retention.	Included in the FY20 Budget.

GOAL: Ensure balanced growth throughout El Campo.	
Strategies	Progress
1. Update Code of Ordinances to include a Unified Development Code.	Adopted in May 2019.
2. Set standards and follow through with Residential Development Board.	Presented to Council June 24, 2019.
3. Quarterly roundtable with City Council, CDC, School Board.	First meeting will be held in August 2019.
4. Include CDC in planning staff predevelopment meetings.	Implemented in Spring 2019.
5. Increase communication with CDC when they are recruiting businesses.	Partnering with CDC.
6. Work with CDC on business retention; create a business incubator.	Working towards this in FY20.
7. Create a workforce development team.	Met with ECISD, CDC in June 2019.
8. Establish incentives and criteria to encourage new business or expand existing businesses.	Working on economic development packages for prospects.

CITY OF EL CAMPO
STRATEGIC PLAN
FISCAL YEAR 2019-2020

GOAL: Fortify public safety services that protect our residents and businesses - Police/Fire/EMS.	
Strategies	Progress
1. Educate the public on what we do and what it costs to have quality services.	Increased civic engagement in 2019.
2. <i>Develop a benefits package that includes: increased retirement, insurance with reasonable out of pocket costs.</i>	<i>Included in the FY20 Budget.</i>
3. <i>Structure a pay scale with steps.</i>	<i>Included in the FY20 Budget.</i>
4. Include CDC in planning staff predevelopment meetings.	Implemented in Spring 2019.
5. Work with CDC on business retention; create a business incubator.	Working towards this in FY20.
6. Increase communication with CDC when they are recruiting businesses.	Partnering with the CDC.
7. Create a workforce development team.	Met with ECISD, CDC in June 2019.
8. Establish incentives and criteria to encourage new business or expand existing businesses.	Working on economic development packages for prospects.

GOAL: Improve quality of life in El Campo by maintaining infrastructure and implementing improvements.	
Strategies	Progress
1. <i>Solve aging infrastructure problems, including streets, parks and utilities.</i>	<i>Included in the FY20 Budget.</i>
2. <i>Implement plan for utility rehabilitation.</i>	<i>Included in the FY20 Budget.</i>
3. <i>Implement plan for earmarking streets/transportation alternative areas for rehabilitation.</i>	<i>Included in the FY20 Budget.</i>
4. Clean up blight.	Implemented in Winter 2019.
5. <i>Address buildings and trash issues.</i>	<i>Partnering with Waste Connections and the Gunda group in the FY20 Budget.</i>
6. Contact TCEQ, HGAC, KECB hazardous waste clean up program.	Grant applications due in Spring 2020.
7. <i>Rehabilitate walking trails in parks.</i>	<i>Included in the FY20 Budget.</i>
8. <i>Remove and replace aging playground systems due to unsafe conditions.</i>	<i>Included in the FY20 Budget.</i>

GOAL: Protect and enhance our community character.	
Strategies	Progress
1. Hire destination marketing consultant to determine goals to attract visitors.	Evaluating for FY21.
2. Determine what needs to happen to market El Campo as a great place to live.	Received distinctions as certified retirement community and scenic city.
3. <i>Hire consultant to create a target business analysis to identify what types of industry and which businesses El Campo should be pursuing.</i>	<i>CDC has included in their budget funds for Retail Strategies.</i>
4. Children's Museum, Brewery at Foremost.	Purchased by private developer in May 2019.
5. Understand that rooftops follow growth, determine goals with affordable housing.	Worked with Residential Development Incentive Board in Spring 2019.

CITY OF EL CAMPO
STRATEGIC PLAN
FISCAL YEAR 2019-2020

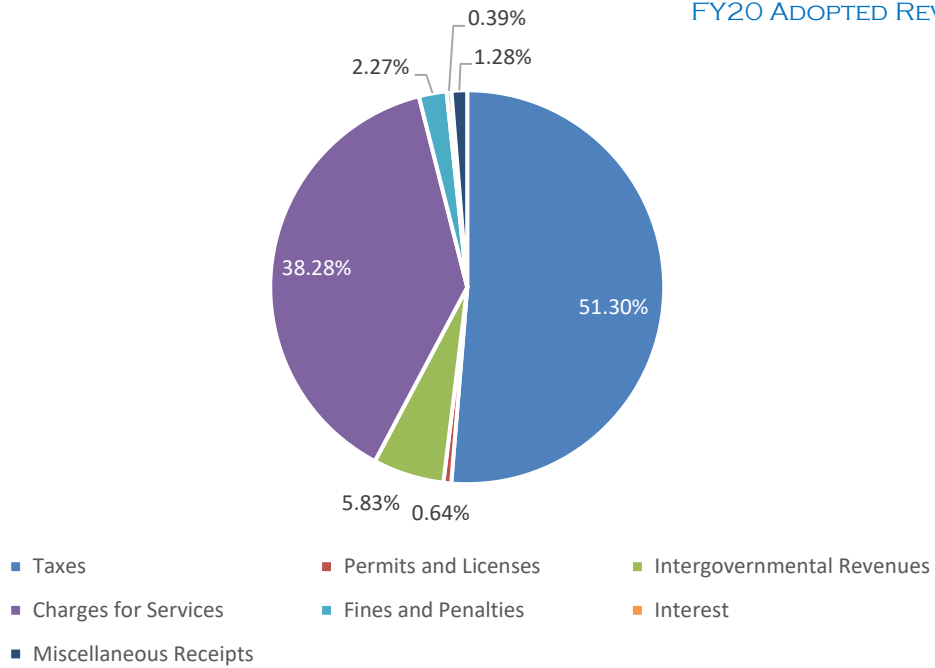
GOAL: To increase community value through improved communications and technology advancement.	
Strategies	Progress
1. Utilize billing inserts and/or monthly newsletter to share information about our events.	First released in Winter 2019.
2. <i>Purchase smart monitor for lobby to advertise events.</i>	<i>Included in the FY20 Budget.</i>
3. More active and responsive on social media.	Have increased our presence on social media.
4. <i>Prepare and IT plan based from an IT Committee.</i>	<i>Established in 2018, utilizing recommendations for FY20 Budget.</i>
5. Partner with developers on technology advancements.	Seeking opportunities for partnerships.

Items highlighted are included in the FY20 Adopted Budget

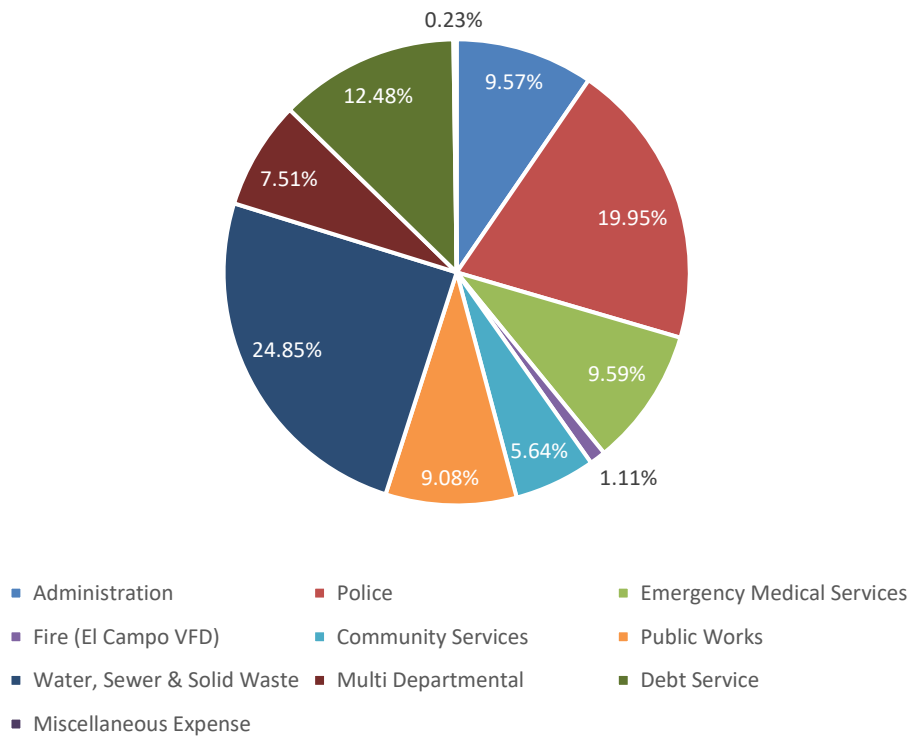
CITY OF EL CAMPO, TEXAS
FY20 ADOPTED BUDGET
BUDGET SUMMARY

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY18	% Change from FY18
REVENUES						
Taxes	9,378,153	9,285,600	9,642,315	9,947,243	661,643	7.13%
Permits and Licenses	135,236	116,330	119,830	122,950	6,620	5.69%
Intergovernmental Revenues	1,125,958	1,116,520	1,116,520	1,124,620	8,100	0.73%
Charges for Services	6,867,084	7,057,000	7,053,020	7,308,230	251,230	3.56%
Fines and Penalties	391,748	424,060	455,762	458,120	34,060	8.03%
Interest	22,325	44,050	75,161	75,600	31,550	71.62%
Miscellaneous Receipts	229,603	220,300	228,173	247,600	27,300	12.39%
Total Revenues	18,150,106	18,263,860	18,690,781	19,284,363	1,020,503	5.59%
Transfers In	3,723,165	2,917,740	2,953,959	2,195,730	(722,010)	-24.75%
Total Other Sources	3,723,165	2,917,740	2,953,959	2,195,730	(722,010)	-24.75%
TOTAL RESOURCES	21,873,270	21,181,600	21,644,740	21,480,093	298,493	1.41%
EXPENDITURES						
Administration	1,652,614	1,787,720	1,598,506	1,770,287	(17,433)	-0.98%
Police	3,354,888	3,610,920	3,384,989	3,881,727	270,807	7.50%
Emergency Medical Services	1,902,759	1,776,744	1,770,181	1,792,564	15,820	0.89%
Fire (El Campo VFD)	215,185	201,980	201,446	246,640	44,660	22.11%
Community Services	1,035,059	1,048,620	923,389	1,224,044	175,424	16.73%
Public Works	1,786,229	1,676,900	1,522,254	1,730,092	53,192	3.17%
Water, Sewer & Solid Waste	4,124,507	4,521,520	4,517,171	4,623,720	102,200	2.26%
Multi Departmental	1,584,474	1,499,800	1,455,935	1,490,700	(9,100)	-0.61%
Debt Service	2,211,641	2,270,290	2,270,290	2,405,090	134,800	5.94%
Miscellaneous Expense	54,162	41,280	41,280	51,000	9,720	23.55%
Total Expenditures	17,921,518	18,435,774	17,685,441	19,215,863	780,089	4.23%
Transfers Out	3,135,070	2,917,740	2,953,959	2,195,730	(722,010)	-24.75%
Total Other Financing Uses	3,135,070	2,917,740	2,953,959	2,195,730	(722,010)	-24.75%
TOTAL EXPENSES	21,056,588	21,353,514	20,639,400	21,411,593	58,079	0.27%

FY20 ADOPTED REVENUES

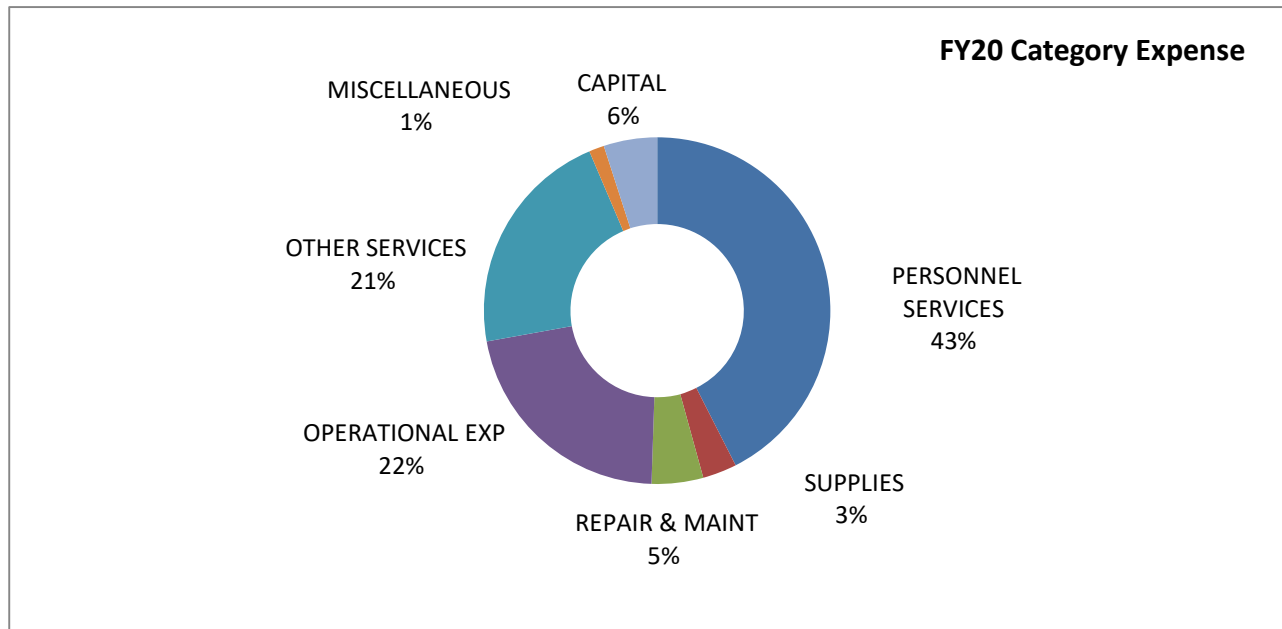


FY20 ADOPTED EXPENDITURES



CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
SUMMARY OF EXPENDITURES BY CATEGORY

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
PERSONNEL SERVICES	\$7,226,998	\$7,749,480	\$7,175,942	8,171,419	421,939	5.44%
SUPPLIES	593,412	585,270	593,996	609,940	24,670	4.22%
REPAIR & MAINT	804,503	651,890	641,185	926,524	274,634	42.13%
OPERATIONAL EXP	3,927,097	4,070,880	4,037,080	4,157,890	87,010	2.14%
OTHER SERVICES	3,912,353	3,850,430	3,813,441	4,120,190	269,760	7.01%
MISCELLANEOUS	391,717	253,360	230,849	270,190	16,830	6.64%
CAPITAL OUTLAY	1,065,439	1,274,464	1,192,949	959,710	-314,754	-24.70%
Total Expenditures	17,921,518	18,435,774	17,685,441	19,215,863	780,089	4.23%
TRANSFERS	3,135,070	2,917,740	2,953,959	2,195,730	-722,010	-24.75%
Total Other Financing	3,135,070	2,917,740	2,953,959	2,195,730	-722,010	-24.75%
TOTAL EXPENSES	21,056,588	21,353,514	20,639,400	21,411,593	58,079	0.27%



CITY OF EL CAMPO, TEXAS
FY20 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	Fleet Replacement
BEGINNING BALANCE	\$4,135,616	\$110	\$1,631	\$79,025	\$123,643	\$67,939	-\$194,232	\$0
REVENUES								
Taxes	8,470,003			160,000	1,317,240			
Permits and Licenses	122,950							
Intergovernmental Revenues	127,500							
Charges for Services	219,430							
Fines and Penalties	438,670	7,500	7,500			4,450		
Interest	37,500				1,000	500		
Miscellaneous Receipts	75,600							
Total Revenues	9,491,653	7,500	7,500	160,000	1,318,240	4,950	0	0
Transfers In	495,150				1,086,850		303,430	169,700
Total Other Sources	495,150	0	0	0	1,086,850	0	303,430	169,700
TOTAL RESOURCES	9,986,803	7,500	7,500	160,000	2,405,090	4,950	303,430	169,700
OPERATING EXPENSES								
Personnel Services	5,911,060							
Supplies	423,840							
Repair and Maintenance	617,274							
Operational Expense	1,234,270						234,930	
Other Services	1,048,750							
Miscellaneous	254,690	7,500		51,000		4,950		
Capital Outlay	113,650							169,700
Debt Service	0				2,405,090			
Total Expenditures	9,603,534	7,500	0	51,000	2,405,090	4,950	234,930	169,700
Transfers Out	383,270	0	7,500	109,000				
Total Other Financing Uses	383,270	0	7,500	109,000	0	0	0	0
TOTAL EXPENSES	9,986,803	7,500	7,500	160,000	2,405,090	4,950	234,930	169,700
TOTAL ENDING BALANCE	4,135,616	110	1,631	79,025	123,643	67,939	-125,732	0
Reserve for contingencies	2,400,883	0	0	0	0	0	0	0
Restricted balance	500,000	0	0	0	0	0	0	0
UNRESTRICTED	\$1,234,733	\$110	\$1,631	\$79,025	\$123,643	\$67,939	-\$125,732	\$0

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
OVERALL SUMMARY OF REVENUES, EXPENDITURES & FUND EQUITY

PROPRIETARY FUND TYPES				CAPITAL FUND	ALL FUNDS		
Water and Sewer	Solid Waste	Civic Center	EMS	Transporation User Fee Fund	2019-20 TOTALS	2018-19 TOTALS	2017-18 TOTALS
\$2,559,898	\$211,300	\$46,060	\$489,760	\$0	\$7,520,750	\$8,058,983	\$7,242,299
					9,947,243	9,642,315	9,378,153
					122,950	119,830	135,236
			997,120		1,124,620	1,116,520	1,125,958
3,850,370	1,825,000	115,000	990,834	153,376	7,154,010	7,053,020	6,867,084
					458,120	455,762	391,748
35,000			1,600		75,600	75,161	22,325
155,920	143,500		26,800		401,820	228,173	229,603
4,041,290	1,968,500	115,000	2,016,354	153,376	19,284,363	18,690,781	18,150,107
86,100		54,500			2,195,730	2,953,959	3,723,165
86,100	0	54,500	0	0	2,195,730	2,953,959	3,723,165
4,127,390	1,968,500	169,500	2,016,354	153,376	21,480,093	21,644,740	21,873,272
861,510			1,398,850		8,171,419	7,175,942	7,226,998
66,600			119,500		609,940	593,996	593,412
270,750			38,500		926,524	641,185	804,503
518,460		169,500	175,730	153,376	2,486,266	4,037,080	3,927,097
603,400	1,825,000		15,000		3,492,150	1,543,151	1,700,712
0					318,140	230,849	391,717
478,000			44,984		806,334	1,192,949	1,065,439
					2,405,090	2,270,290	2,211,641
2,798,720	1,825,000	169,500	1,792,564	153,376	19,215,863	17,685,441	17,921,519
1,328,670	143,500		223,790		2,195,730	2,953,959	3,135,070
1,328,670	143,500	0	223,790	0	2,195,730	2,953,959	3,135,070
4,127,390	1,968,500	169,500	2,016,354	153,376	21,411,593	20,639,400	21,056,588
2,559,898	211,300	0	489,761	0	7,589,250	9,064,322	8,058,983
699,680	0	0	0	0	3,100,563	2,151,070	2,268,739
0	0	0	0	0	500,000	500,000	500,000
\$1,860,218	\$211,300	\$0	\$489,761	\$0	\$7,089,250	\$8,564,322	\$7,558,983

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
SUPPLEMENTAL REQUESTS

Department	Account Name	Description	Amount
ALL	Salaries, Retirement, Social Sec.	3.25% COLA Raise	\$ 228,664
ALL	TMRS Retirement	Increase retirement match from 6% to 7%	\$ 142,117
Mayor and Council	Travel and Training	Increased attendance in TML conference	\$ 350
Mayor and Council	Photography	Professional Headshots	\$ 1,550
Mayor and Council	Election Expenses	Charter review, re-districting	\$ 10,980
Municipal Court	Minor Equipment	Magnetometer (metal detector)	\$ 4,000
Planning	Training & Travel	Reflect actual expense	\$ 700
Planning	Advertising & Legal Notices	Increase in legal notices	\$ 700
Planning	Dues & Subscriptions	National Fire Protection Association (NFPA) Reference Guide	\$ 1,800
Police	Minor Equipment	Two radars for units	\$ 6,655
Police	Minor Equipment	10 Mobile Data Terminals and DL readers in patrol units	\$ 15,811
Police/Communications	Salaries, Retirement, Social Sec.	Market Pay Adjustments	\$ 113,374
Communications	Salaries, Retirement, Social Sec.	Addition Telecommunications Operator	\$ 39,312
Emergency Management	Training and Travel	Training to prepare Garret for transition	\$ 500
Fire	VFD - Retirement	Increase in pension	\$ 2,100
Fire	VFD - Workman's Comp	Reflect actual expense	\$ 1,200
Fire	Communications	Reflect actual expense	\$ 6,360
Public Works Admin.	Minor Equipment Purchase	Replace outdated laptop for data collection	\$ 3,000
Public Works Admin.	Eng/Surveying Services	APWA application fee, site visit, peer review	\$ 13,800
Public Works	Salaries, Retirement, Social Sec.	Step pay adjustment	\$ 64,272
Streets	Vehicle & Machinery Maint	Reflect actual expense	\$ 7,000
Parks	Recreational Improvements	Walking trail improvements and reclamation at Friendship and Willie Bell Parks	\$ 24,000
Community Services	Crisis Center	Additional \$2,500 added to budget, to be approved by Council 6 months into the year.	\$ 2,500
Community Services	Keep El Campo Beautiful	Reflect actual expense	\$ 50
Aquatic Center	Buildings & Ground Maint	Reflect actual expense	\$ 4,000
Aquatic Center	Software Maintenance	New POS Software	\$ 6,000
Total Supplemental Requests General Fund			\$ 700,795
ALL	Salaries, Retirement, Social Sec.	3.25% COLA Raise or Step-Pay Adjustment	\$ 13,940
W&S Administration	Billing Supplies	Increase in billing supplies and postage costs	\$ 7,000
Water Production & WW Collection	Sewer Pumps	To accommodate price increases	\$ 10,500
Water Production & WW Collection	Training & Travel	New personnel training requirements; ongoing continued education	\$ 2,000
Water Production & WW Collection	Lab Fees	Increased fees	\$ 3,000
Wastewater Treatment Plant	Wastewater Treatment Facility	To cover additional equipment repairs	\$ 20,000
Wastewater Treatment Plant	Lab Testing Fees	To accommodate increased fee prices	\$ 4,000
Total Supplemental Requests Water and Sewer Fund			\$ 60,440

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
SUPPLEMENTAL REQUESTS (CONTINUED)

ALL	Salaries, Retirement, Social Sec.	3% merit adjustment	\$	60,695
EMS	Salaries, Retirement, Social Sec.	Step-pay adjustments	\$	25,662
EMS	Certification Pay	To reflect actual	\$	4,600
		ECISD & LISD Football games, WCYF (3rd party EMS		
EMS	Event Inventive Pay	services for events)	\$	4,500
EMS	Dues & Subscriptions	To reflect actual	\$	5,400
EMS	Communications	To reflect actual	\$	680
Total Supplemental Requests EMS			\$	101,537
Civic Center	Buildings & Grounds Maintenance	Sound Improvements (Duson, Myatt, Acoustic)	\$	20,000
Total Supplemental Requests Civic Center			\$	20,000
TOTAL SUPPLEMENTAL REQUESTS			\$	882,772

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

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
PERSONNEL SCHEDULE

	FY18 Actual	FY19 Amended Budget	FY20 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	0	-1
Assistant Finance Director	0	1	1	0
Finance Director	1	0	1	1
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	3	3	2	-1
Animal Control Clerk	1	0	0	0
Total	36	36	35	-1

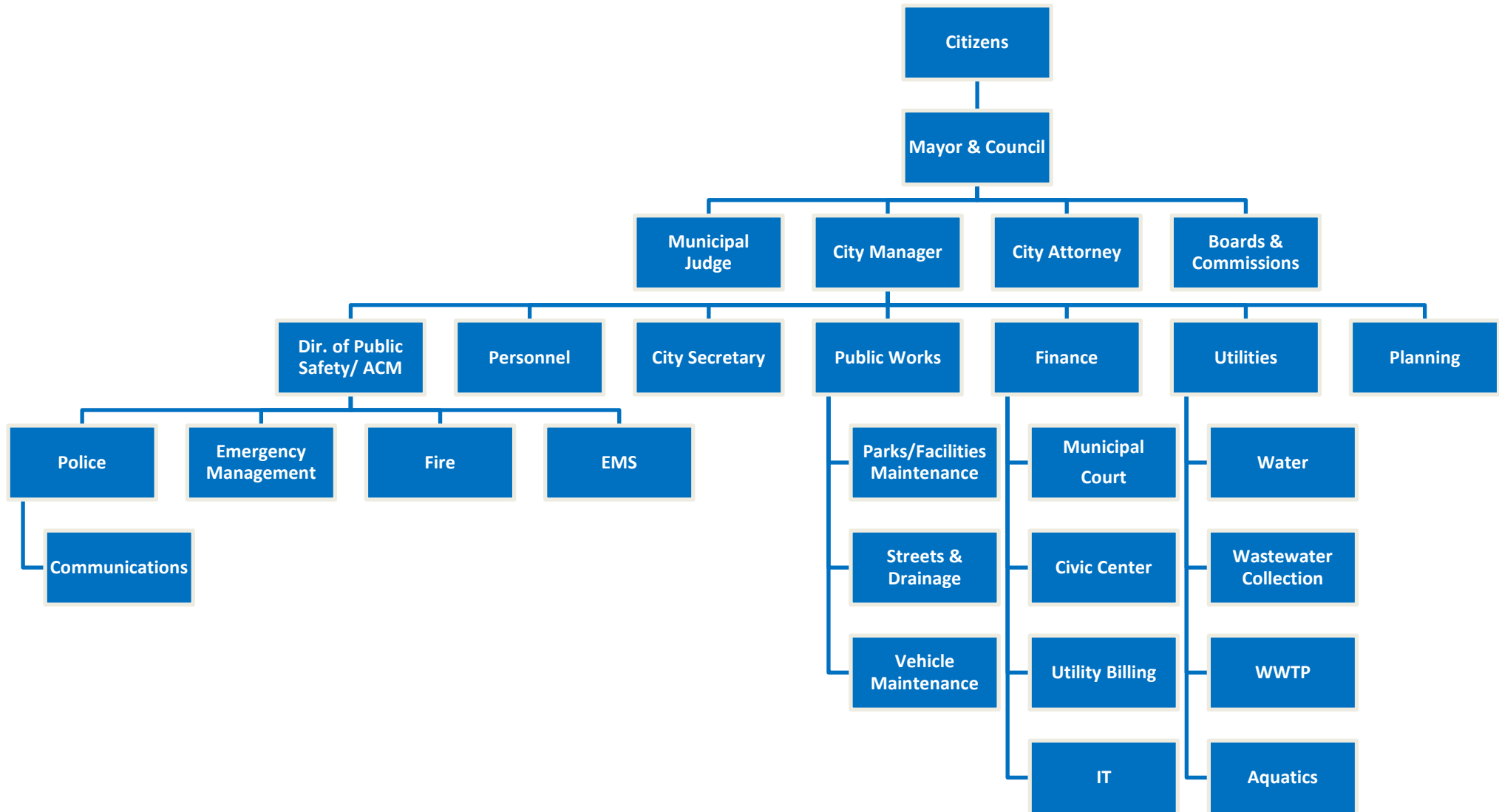
CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
PERSONNEL SCHEDULE (CONTINUED)

	FY18 Actual	FY19 Amended Budget	FY20 Adopted Budget	Variance
Communications				
Dispatcher	8	8	9	1
Total	8	8	9	1
Police Total	44	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	4	4	5	1
Total	11	11	12	1
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	4	4	5	1
Total	6	6	7	1
Public Works Total	22	21	23	2

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
PERSONNEL SCHEDULE (CONTINUED)

	FY18 Actual	FY19 Amended Budget	FY20 Adopted Budget	Variance
Community Services Administration				
Community Services Director	0	0	0	0
Total	0	0	0	0
Aquatic Center				
Aquatic Center Coordinator	1	1	1	0
Assistant Aquatic Center Manager	1	1	1	0
Total	2	2	2	0
Community Services Total	2	2	2	0
GENERAL FUND TOTAL	82	82	84	2
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	11	11	0
Total	14	15	15	0
EMS FUND TOTAL	14	15	15	0
TOTAL	112	113	115	2

CITY OF EL CAMPO ORGANIZATIONAL CHART



TAXABLE VALUES, RATES AND RATIOS

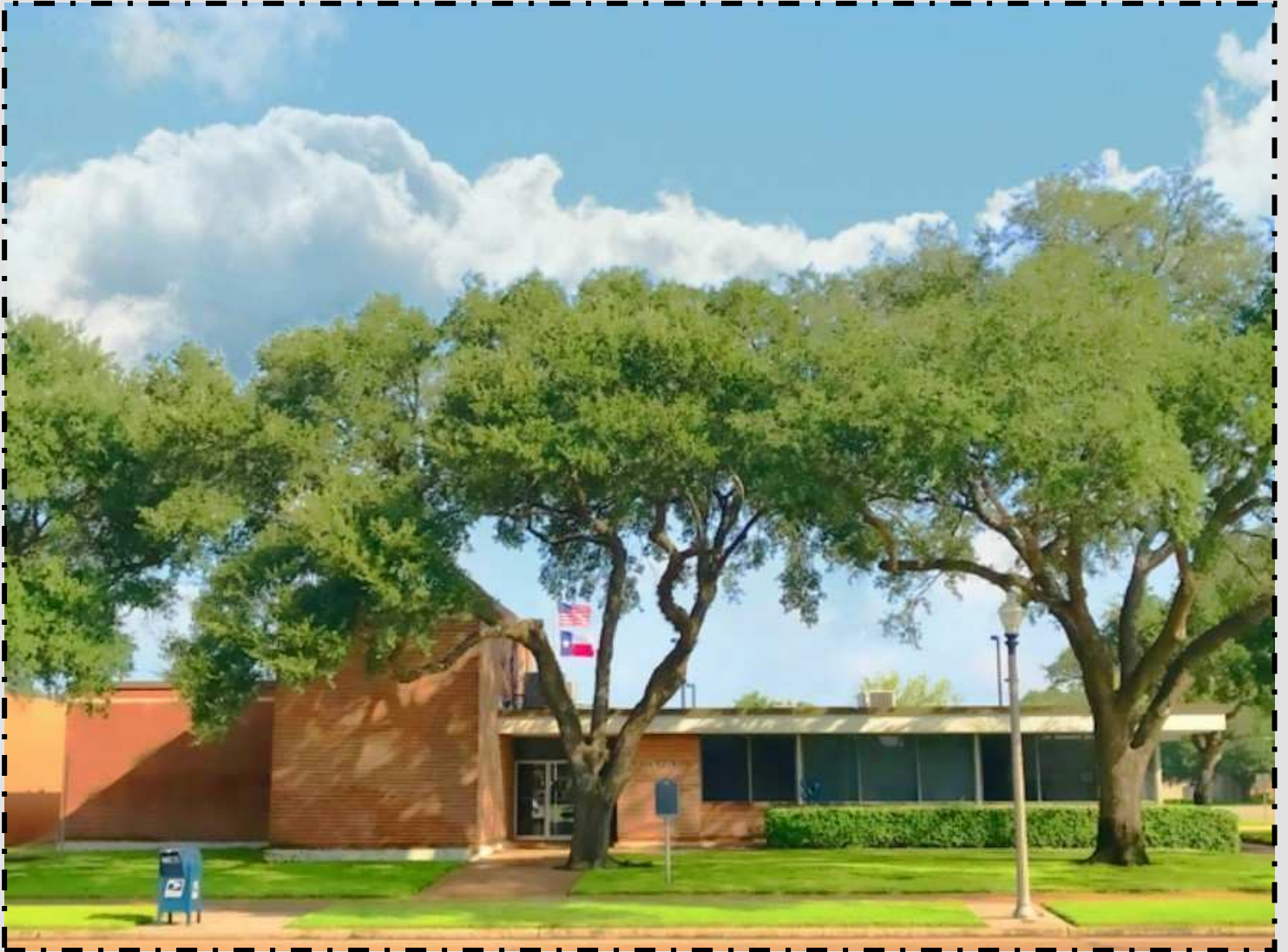
	Actual 2017-2018	Actual 2018-2019	Adopted 2019-2020
NET TAXABLE VALUES	\$606,630,224	\$589,362,995	\$667,661,601
% Change in Taxable Value	9.64%	-2.85%	10.0%
Senior Tax Freeze Ceiling	\$469,832	\$503,151	\$540,365
TRUTH-IN-TAXATION			
Effective Tax Rate	\$0.58633	\$0.63218	\$0.57387
<u>Rollback Rate Calculation</u>			
Effective M&O	\$0.50200	\$0.56443	\$0.52178
Maximum M&O	\$0.54216	\$0.54216	\$0.56352
Debt Service Rate	\$0.17223	\$0.20819	\$0.17573
Rollback Rate	\$0.61415	\$0.70903	\$0.62455
TAX RATE			
General Fund (M&O)	\$0.44191	\$0.44718	\$0.39314
Debt Service (I&S)	\$0.17223	\$0.18500	\$0.17573
TOTAL	\$0.61414	\$0.63218	\$0.56887
TAX LEVY			
General Fund (M&O)	\$2,680,760	\$2,905,488	\$2,809,350
Debt Service (I&S)	\$1,044,799	\$1,196,559	\$1,249,997
TRZ #1	\$76,789	\$93,250	\$120,289
TOTAL	\$3,802,348	\$3,799,467	\$4,179,636
VALUE OF A PENNY (NET)	\$60,562	\$58,936	\$65,521
TAX RATE RATIO			
General Fund (M&O)	71.96%	70.74%	69.11%
Debt Service (I&S)	28.04%	29.26%	30.89%
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
FY20 DETAILED ADOPTED BUDGET
COMPARATIVE DATA FOR FY20 ADOPTED 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	651,274,377	\$16,244,032	\$8,457,776	184	0.33089	\$ 143.66	26.00	20.88
Jacksonville	14,884	608,263,553	\$12,127,028	\$7,839,873	149	0.69000	\$ 281.98	21.53	31.74
Lockhart	14,237	666,616,058	\$32,196,389	\$10,025,585	135	0.71070	\$ 332.77	36.10	29.52
Levelland	13,929	618,465,854	\$21,433,078	\$7,577,085	97	0.70000	\$ 310.81	33.51	21.51
Manor	13,554	803,545,700	\$15,010,205	\$5,716,426	84	0.75220	\$ 445.94	37.34	37.75
Freeport	12,802	469,880,190	\$22,438,345	\$7,097,132	100	0.62801	\$ 230.50	22.40	20.35
Beeville	16,736	484,003,079	\$28,335,821	\$6,156,675	N/A	0.61284	\$ 177.23	39.72	23.96
Port Neches	13,601	913,921,215	\$18,191,000	\$9,767,350	94	0.73500	\$ 493.88	20.00	19.61
Richmond	12,138	519,753,143	\$28,500,868	\$15,180,177	182	0.69999	\$ 299.74	22.86	29.00
Snyder	11,768	463,732,398	\$18,807,040	\$7,041,830	88	0.47000	\$ 185.21	49.68	26.43
Azle	11,693	887,916,146	\$39,016,918	\$9,850,700	114	0.66729	\$ 506.71	37.82	39.50
Vernon	11,660	405,940,770	\$17,664,240	\$5,260,668	89	0.56471	\$ 196.60	51.82	45.25
El Campo	11,602	667,661,601	\$21,411,593	\$8,171,419	115	0.56887	\$ 327.37	18.34	23.05
Tomball	11,540	1,925,151,801	\$65,091,066	\$14,760,048	190	0.34145	\$ 569.62	25.15	24.41
Clute	11,634	533,277,021	\$19,692,834	\$8,336,558	101	0.62500	\$ 286.49	28.95	28.95
Wharton	8,659	431,196,845	\$15,806,604	\$7,903,532	104	0.41594	\$ 207.13	33.74	34.53
AVERAGE	14,343	651,996,253	\$20,746,987	\$7,829,738	120	0.64495	\$ 302.10	29.58	25.67



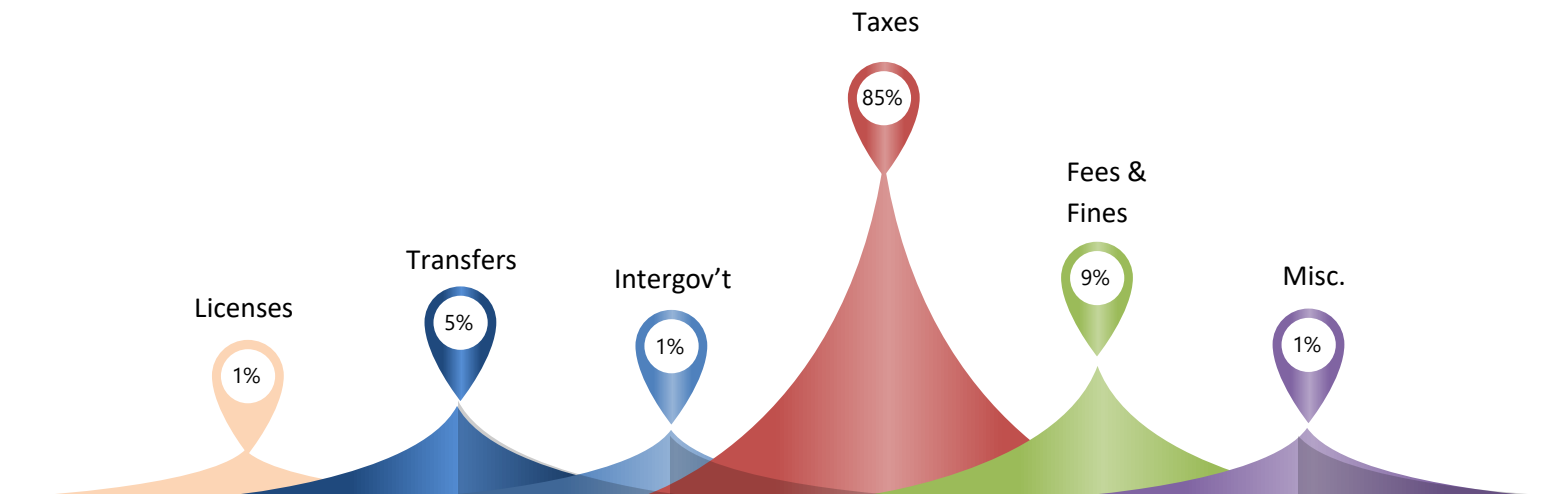
CITY OF EL CAMPO

GENERAL FUND REVENUE

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change from FY19
Taxes						
Ad valorem	3,097,597	3,002,770	3,008,052	3,006,690	3,920	0.13%
Sales	4,045,900	4,003,970	4,315,662	4,555,523	551,553	13.78%
Franchise	843,285	862,300	888,109	893,290	30,990	3.59%
Alcoholic Beverage	15,591	16,000	14,158	14,500	(1,500)	-9.38%
Licenses & Permits	135,236	116,330	119,830	122,950	6,620	5.69%
Intergov't Revenue	183,448	129,470	129,470	127,500	(1,970)	-1.52%
Charges for Services	308,335	220,430	221,754	219,430	(1,000)	-0.45%
Fines & Forfeitures	361,414	404,560	437,761	438,670	34,110	8.43%
Interest	15,254	35,000	36,496	37,500	2,500	7.14%
Miscellaneous	77,841	75,600	75,600	75,600	-	0.00%
Transfers	626,837	499,010	500,159	495,150	(3,860)	-0.77%
TOTAL RESOURCES	\$ 9,710,738	\$ 9,365,440	\$ 9,747,051	\$ 9,986,803	\$ 621,363	6.63%

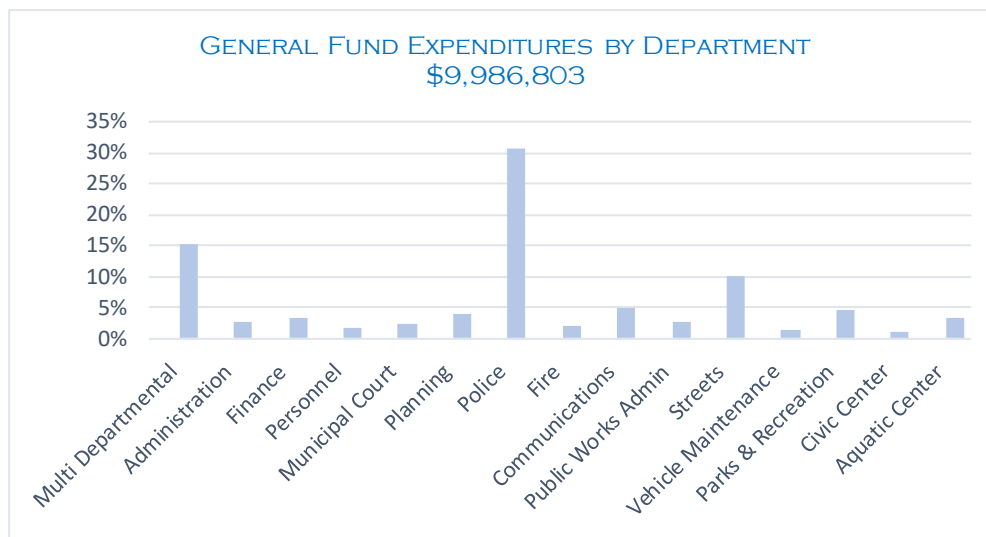
Revenue and Transfers – Highlights:

- The City of El Campo's tax rate will be slightly less than the effective rate, at .56887 or .005 cents less than the effective rate.
- Sales tax is projected to increase 12.66% from the previous budget but only 4.5% from the previous fiscal year based on trend.
- Charges for services is projected to maintain at the 19 levels.
- Revenues from fines and forfeitures are expected to increase \$34,110 or 8.4% from the FY19 amended budget. This is due to alignment with actual revenues.
- Miscellaneous revenues are also scheduled to maintain at the FY19 levels.
- 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)

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change from FY19
Multi Departmental	1,584,474	1,499,800	1,455,935	1,490,700	(9,100)	-0.61%
Mayor & Council	27,884	39,730	37,852	50,610	10,880	27.38%
Administration	267,856	308,610	258,512	306,858	(1,752)	-0.57%
Finance	320,368	340,120	320,946	298,966	(41,154)	-12.10%
Personnel	151,012	152,420	150,986	155,884	3,464	2.27%
Municipal Court	214,921	232,360	218,527	239,545	7,185	3.09%
Planning	334,030	451,730	355,283	456,673	4,943	1.09%
Police	2,696,476	2,964,750	2,707,741	3,169,397	204,647	6.90%
Emergency Mgmt	13,787	19,320	15,470	19,820	500	2.59%
Fire	215,185	201,980	201,446	246,640	44,660	22.11%
Communications	505,069	471,820	502,548	537,180	65,360	13.85%
Public Works Admin	278,133	261,790	233,404	303,562	41,772	15.96%
Streets	990,883	941,450	827,605	1,180,353	238,903	25.38%
Vehicle Maintenance	117,212	120,920	116,488	92,801	(28,119)	-23.25%
Community Services	122,585	128,250	120,686	130,800	2,550	1.99%
Parks & Recreation	421,648	442,050	323,232	563,494	121,444	27.47%
Civic Center	138,714	-	-	-	-	0.00%
Aquatic Center	322,882	324,490	325,641	360,250	35,760	11.02%
Transfers Out	710,723	667,760	698,950	383,270	(284,490)	-42.60%
TOTAL EXPENSE	\$ 9,433,842	\$ 9,569,350	\$ 8,871,252	\$ 9,986,803	\$ 417,454	4.36%

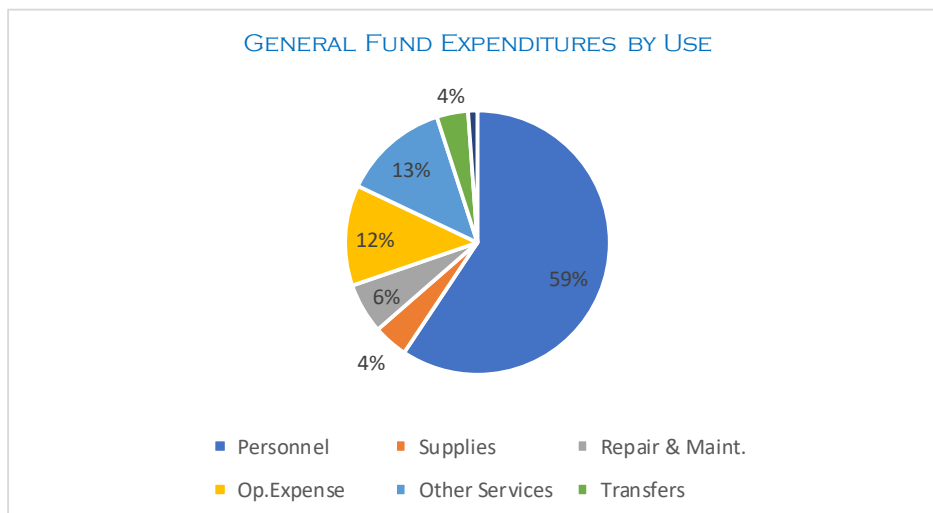


GENERAL FUND EXPENDITURES (BY DEPARTMENT)

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change from FY19
Personnel	5,174,663	5,664,380	5,101,390	5,911,060	246,680	4.35%
Supplies	395,516	393,170	395,148	423,840	30,670	7.80%
Repair & Maint.	517,657	350,150	352,561	617,274	267,124	76.29%
Op.Expense	1,228,738	1,181,480	1,124,727	1,234,270	52,790	4.47%
Other Services	1,186,174	1,178,660	1,104,067	1,303,440	124,780	10.59%
Transfers	710,723	667,760	698,950	383,270	(284,490)	-42.60%
Capital Outlay	220,372	133,750	94,410	113,650	(20,100)	-15.03%
TOTAL EXPENSE	\$ 9,433,842	\$ 9,569,350	\$ 8,871,252	\$ 9,986,803	\$ 417,454	4.36%

Expenditure – Highlights:

- **Personnel-** Total personnel expenditures are expected to increased from the FY19 Budget by 4.35% because of personnel adjustments, which includes increasing the TMRS percentage from 6% to 7%, adjusting wages, and making pay adjustment to remain competitive. Details about these adjustments can be found in the budget message.
- **Supplies** – Supplies budget increased \$30,670 or 7.80% from the FY19 Budget, most of which are supplemental items and includes requests to replace two radars in Patrol units and nine mobile data terminals and drivers' license terminals (\$22,470).
- **Repair and Maintenance** – Repair and maintenance increased significantly from the previous fiscal year, by \$267,124 or 76.29%, with a majority of this increase attributable to account for street seal coating in the General Fund rather than as a transfer to the General Government CIP Fund, as was the case in previous fiscal years.
- **Operational Expense-** These line items include communications, training and travel, electricity, advertising and legal notices, dues and subscriptions and insurance. This item was a little over four percent higher than the previous year.
- **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-** Capital outlay includes a new mower, a new fire unit, work on the walking trails and parking lot improvements for Willie Bell Park. Detailed information on these items can be found in the CIP section of this document.



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.

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	% Change in budget from FY19 to FY20
Multi-departmental	1,584,474	1,499,800	1,455,935	1,490,700	-0.61%
Non-departmental	710,723	667,760	698,950	383,270	-42.60%
TOTAL	2,295,197	2,167,560	2,154,885	1,873,970	-13.54%

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	% Change in budget from FY19 to FY20
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	648,225	606,920	607,190	634,770	4.59%
Other Services	808,974	759,130	754,335	855,930	12.75%
Capital Outlay	127,275	133,750	94,410	0	-100.00%
Transfers	710,723	667,760	698,950	383,270	-42.60%
TOTAL	2,295,197	2,167,560	2,154,885	1,873,970	-13.54%

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
GENERAL FUND MULTI-DEPARTMENTAL

		FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
505-539	INS - VEHICLE/EQUIPMENT	3,216	3,310	3,310	3,310	0	0%
505-549	INS - PROPERTY LIAB	44,167	17,010	17,010	17,010	0	0%
505-550	INS - FLEET	30,793	19,410	19,410	19,410	0	0%
505-552	INS - GENERAL LIAB	1,423	1,930	1,930	1,930	0	0%
508-553	INS - MUSEUM CONTENTS	0	3,200	3,200	3,200	0	0%
505-554	INS - PUBLIC OFFICIAL LIAB	4,655	5,310	5,310	5,310	0	0%
505-558	HEALTH INSURANCE	548,144	551,250	551,520	579,100	27,850	5%
505-562	UNEMPLOYMENT REIMBURSEMENT	8,426	1,000	1,000	1,000	0	0%
505-587	POSTAGE	7,401	4,500	4,500	4,500	0	0%
5 OPERATIONAL EXP		648,225	606,920	607,190	634,770	27,850	5%
505-604	AUDIT	22,680	18,000	18,000	18,000	0	0%
505-612	CITY ATTORNEY	29,234	35,890	35,890	35,890	0	0%
505-614	CITY DEVELOPMENT CORP	670,659	654,740	654,740	751,540	96,800	15%
505-616	PROFESSIONAL SERVICES	55,497	15,000	15,000	15,000	0	0%
6 OTHER SERVICES		778,069	723,630	723,630	820,430	96,800	13%
505-805	SERVICE AWARDS	390	500	190	500	0	0%
505-808	CHRISTMAS EXPENSE	2,621	3,000	2,621	3,000	0	0%
505-820	SECTION 380 REIMBURSEMENT	27,894	32,000	27,894	32,000	0	0%
8 MISCELLANEOUS		30,905	35,500	30,705	35,500	0	0%
505-906	GRANT EXPENDITURE - EOC FURN.	0	0	0	0	0	0%
505-907	GRANT EXPENSE - DISP. FURN.	0	0	0	0	0	0%
505-909	CITY HALL ROOF	29,790	0	0	0	0	100%
505-942	CITY HALL IMPROVEMENTS	97,485	133,750	94,410	0	-133,750	-100%
9 CAPITAL OUTLAY		127,275	133,750	94,410	0	-133,750	-100%
05-MULTI DEPARTMENTAL TOTAL		1,584,474	1,499,800	1,455,935	1,490,700	-9,100	-1%

Notes:

Health insurance will increase 5% or \$27,850. An additional \$96,800 will be provided to the CDC as their portion of the sales tax based on budget projections. The city hall improvements were completed in FY19, and no projected capital projects in FY20.

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
GENERAL FUND NON-DEPARTMENTAL

		FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
508-740	IT TRANSFER	175,490	193,810	225,000	234,000	40,190	21%
508-745	CIP TRANSFER	429,230	324,680	324,680	0	-324,680	-100%
508-760	FLEET TRANSFER	106,058	149,270	149,270	149,270	0	0%
7	TRANSFERS	710,778	667,760	698,950	383,270	-284,490	-43%
508-804	ELECTION EXPENSE	-55	0	0	0	0	0%
8	MISCELLANEOUS	-55	0	0	0		0%
08-NON-DEPARTMENTAL TOTAL		710,723	667,760	698,950	383,270	-284,490	-43%

Notes:

The CIP Transfers account was zeroed out, and capital projects will now be paid out of each individual fund. The IT Transfer was increased to replace the computers at the Public Safety Building.

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.

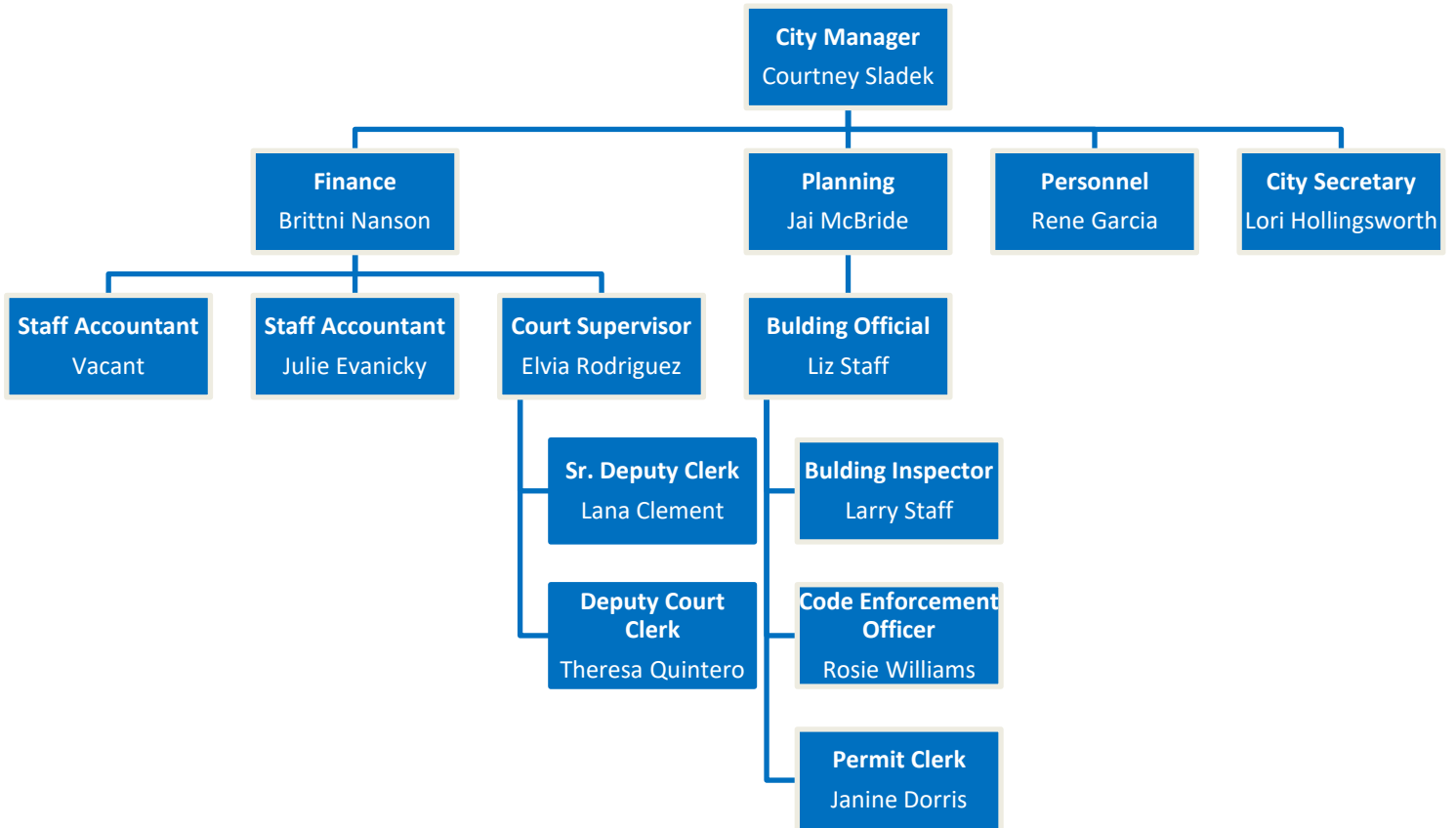
The Municipal Court Division is responsible for bringing fair and impartial conclusions to all misdemeanor cases filed in the City. The Court Office is responsible for maintaining accurate records of all court cases filed and disposed of in the City, as well as processing payments and serving warrants.

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.

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	% Change in budget from FY19 to FY20
Mayor and Council	27,884	39,730	37,852	50,610	27.38%
Administration	267,856	308,610	258,512	306,858	-0.57%
Finance	320,368	340,120	320,946	298,966	-12.10%
Personnel	151,012	152,420	150,986	155,884	2.27%
Municipal Court	214,921	232,360	218,527	239,545	3.09%
Planning	334,030	451,730	355,283	456,673	1.09%
TOTAL	1,316,071	1,524,970	1,342,106	1,508,537	-1.08%

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	% Change in budget from FY19 to FY20
Personnel Services	1,088,256	1,246,390	1,094,370	1,227,647	-1.50%
Supplies	23,916	21,590	22,057	24,790	14.82%
Repair and Maintenance	6,546	5,100	4,687	5,100	0.00%
Operational Expense	62,543	97,660	81,104	88,440	-9.44%
Other Services	134,810	154,230	139,888	162,560	5.40%
TOTAL	1,316,071	1,524,970	1,342,106	1,508,537	-1.08%

GENERAL GOVERNMENT



GENERAL GOVERNMENT

	FY18 Actual	FY19 Amended Budget	FY20 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	1	1	0	-1
Assistant Finance Director	1	1	0	-1
Finance Director	0	0	1	1
Staff Accountant	1	1	2	1
Total	3	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	1	1	1	0
Deputy Clerk	1	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	15	15	15	0

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
MAYOR AND COUNCIL

		FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
509-111	COUNCIL SALARIES	8,400	8,400	8,400	8,400	0	0%
509-112	ELECTION CLERK SALARIES	824	1,500	1,898	1,850	350	23%
509-150	SOCIAL SECURITY	627	640	640	640	0	0%
1 PERSONNEL SERVICES		9,851	10,540	10,938	10,890	350	3%
509-205	OFFICE SUPPLIES	1,001	200	2,094	500	300	150%
509-215	FOOD	1,108	1,000	1,000	1,000	0	0%
2 SUPPLIES		2,109	1,200	3,094	1,500	300	25%
509-506	TRAVEL & TRAINING	1,773	5,000	6,878	8,100	3,100	62%
509-526	DUES & SUBSCRIPTIONS	100	0	464	0	0	0%
509-565	EVENT FEES	1,545	1,500	1,500	0	-1,500	-100%
509-575	TML DUES	2,411	2,270	2,531	2,570	300	13%
5 OPERATIONAL EXP		5,829	8,770	11,373	10,670	1,900	22%
509-616	MISCELLANEOUS SERVICES	5,730	16,200	7,500	12,000	-4,200	-26%
509-650	PHOTOGRAPHY	48	0	0	1,550	1,550	0%
6 OTHER SERVICES		5,778	16,200	7,500	13,550	-2,650	-16%
509-804	ELECTION EXPENSE	4,317	3,020	4,948	14,000	10,980	364%
8 MISCELLANEOUS		4,317	3,020	4,948	14,000	10,980	364%
09-MAYOR AND COUNCIL TOTAL		27,884	39,730	37,852	50,610	10,880	27%

Notes:

Travel and training has increased to reflect planned conferences for FY19. Miscellaneous services was decreased \$4,200, these funds are not needed in FY19. Photography expenses were added to account for professional headshots. Election expenses were increased to cover the charter review, potential re-districting, and training for election administrator coordinator.

CITY OF EL CAMPO, TEXAS
FY19 DETAILED ADOPTED BUDGET
ADMINISTRATION

		FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
512-110	REGULAR EARNINGS	193,637	190,120	185,000	197,779	7,659	4%
512-114	CERTIFICATION PAY	0	0	0	1,200	1,200	0%
512-130	RETIREMENT	20,482	22,100	21,942	25,979	3,879	18%
512-140	LONGEVITY	465	590	470	940	350	59%
512-150	SOCIAL SECURITY	12,735	15,470	16,530	15,294	-176	-1%
512-160	WORKER'S COMP	442	230	210	226	-4	-2%
512-180	CONTRACT LABOR	0	44,660	0	30,000	-14,660	0%
1 PERSONNEL SERVICES		227,761	273,170	224,152	271,418	-1,752	-1%
512-205	OFFICE SUPPLIES	4,577	3,110	3,136	3,110	0	0%
512-215	FOOD	798	800	800	800	0	0%
512-235	GAS & OIL	199	130	90	130	0	0%
512-240	MINOR EQUIPMENT	1,837	200	1,837	200	0	0%
512-245	HOUSEKEEPING SUPPLIES	1,621	1,200	1,000	1,200	0	0%
2 SUPPLIES		9,033	5,440	6,863	5,440	0	0%
512-419	JANITORIAL SERVICE	0	0	0	0	0	0%
512-420	BUILDINGS & GROUNDS MAINT	1,830	0	0	0	0	0%
512-485	EQUIPMENT MAINT	4,041	3,350	4,000	3,350	0	0%
4 REPAIR & MAINT		5,871	3,350	4,000	3,350	0	0%
512-502	COMMUNICATIONS	9,762	10,500	10,060	10,500	0	0%
512-506	TRAINING & TRAVEL	7,710	7,000	6,000	7,000	0	0%
512-514	ELECTRICITY	1,157	2,500	1,800	2,500	0	0%
512-524	ADVERTISING & LEGAL NOTICES	3,102	3,500	3,000	3,500	0	0%
512-526	DUES & SUBSCRIPTIONS	3,280	3,000	2,500	3,000	0	0%
512-585	PROPERTY TAX ON LEASED LAND	137	150	137	150	0	0%
5 OPERATIONAL EXP		25,149	26,650	23,497	26,650	0	0%
512-616	MISCELLANEOUS SERVICES	42	0	0	0	0	0%
512-618	SOFTWARE SUPPORT	0	0	0	0	0	0%
6 OTHER SERVICES		42	0	0	0	0	0%
12-ADMINISTRATION TOTAL		267,856	308,610	258,512	306,858	-1,752	-1%

Notes:

Personnel has been adjusted with a pay adjustment, and 1% increase to TMRS.

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
FINANCE

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
515-110	REGULAR EARNINGS	196,253	209,340	195,004	173,210	-36,130	-17%
515-120	OVERTIME	157	0	150	0	0	0%
515-130	RETIREMENT	22,396	23,700	22,261	22,625	-1,075	-5%
515-140	LONGEVITY	1,325	1,510	1,325	895	-615	-41%
515-150	SOCIAL SECURITY	15,304	16,600	15,031	13,319	-3,281	-20%
515-160	WORKER'S COMP	196	250	185	197	-53	-21%
1 PERSONNEL SERVICES		235,630	251,400	233,956	210,246	-41,154	-16%
515-205	OFFICE SUPPLIES	1,726	750	1,300	750	0	0%
515-240	MINOR EQUIPMENT	0	0	0	0	0	0%
515-242	OFFICE FURNITURE	108	0	0	0		
2 SUPPLIES		1,833	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	5,947	5,200	4,220	5,200	0	0%
515-524	ADVERTISING & LEGAL NOTICES	964	800	750	800	0	0%
515-526	DUES & SUBSCRIPTIONS	1,854	1,700	1,700	1,700	0	0%
5 OPERATIONAL EXP		8,764	7,700	6,670	7,700	0	0%
515-618	SOFTWARE SUPPORT	228	0		0		
515-625	APPRAISAL SERVICE	73,912	79,020	79,020	79,020	0	0%
515-690	PRINTING FORMS, REPORTS	0	500	0	500	0	0%
6 OTHER SERVICES		74,140	79,520	79,020	79,520	0	0%
15-FINANCE TOTAL		320,368	340,120	320,946	298,966	-41,154	-12%

Notes:

A pay adjustment, and 1% increase to TMRS has been included.

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
PERSONNEL

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
516-110	REGULAR EARNINGS	72,251	74,580	72,251	76,261	1,681	2%
516-121	SAFETY COORDINATOR	5,442	6,000	6,000	6,000	0	0%
516-130	RETIREMENT	8,418	8,420	8,892	10,176	1,756	21%
516-140	LONGEVITY	230	290	230	350	60	21%
516-150	SOCIAL SECURITY	5,196	5,900	6,225	5,861	-39	-1%
516-160	WORKER'S COMP	75	80	82	87	7	8%
516-190	CAR ALLOWANCE	0	0	0	0	0	0%
1 PERSONNEL SERVICES		91,612	95,270	93,680	98,734	3,464	4%
516-217	SAFETY SUPPLIES	4,681	4,800	4,500	4,800	0	0%
516-218	SAFETY TRAINING MEAL	1,102	1,200	1,000	1,200	0	0%
516-219	SAFETY AWARDS	481	600	600	600	0	0%
516-240	MINOR EQUIPMENT	115					
2 SUPPLIES		6,380	6,600	6,100	6,600	0	0%
516-506	TRAINING & TRAVEL	1,916	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	6,480	6,500	6,286	6,500	0	0%
5 OPERATIONAL EXP		8,396	9,500	7,786	9,500	0	0%
516-690	PRINTING FORMS, REPORTS	0	250	0	250	0	0%
516-691	EMPLOYMENT SCREENING	5,571	5,000	5,500	5,000	0	0%
516-692	PAYROLL PROCESSING SERVICES	32,409	31,500	31,500	31,500	0	0%
516-693	ACA COMPLIANCE SERVICES	6,645	4,300	6,420	4,300	0	0%
6 OTHER SERVICES		44,625	41,050	43,420	41,050	0	0%
16-PERSONNEL TOTAL		151,012	152,420	150,986	155,884	3,464	2%

Notes:

A pay adjustment, and 1% increase to TMRS has been included.

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
MUNICIPAL COURT

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
518-110	REGULAR EARNINGS	164,531	177,720	164,506	180,111	2,391	1%
518-114	CERTIFICATION PAY	7,938	7,200	7,938	7,200	0	0%
518-120	OVERTIME	57	0	79	0	0	0%
518-130	RETIREMENT	19,783	21,020	19,547	24,690	3,670	17%
518-140	LONGEVITY	2,210	2,450	2,050	2,685	235	10%
518-150	SOCIAL SECURITY	13,306	14,720	14,850	14,535	-185	-1%
518-160	WORKER'S COMP	179	220	190	215	-5	-2%
1 PERSONNEL SERVICES		208,004	223,330	209,160	229,435	6,105	3%
518-205	OFFICE SUPPLIES	1,292	2,000	2,000	1,200	-800	-40%
518-220	UNIFORMS	0	300	300	0	-300	100%
518-240	MINOR EQUIPMENT	0	0	0	4,000	4,000	0%
2 SUPPLIES		1,292	2,300	2,300	5,200	2,900	126%
518-419	JANITORIAL SERVICE	0	0	0	0	0	0%
518-420	BUILDINGS & GROUNDS MAINT	0	0	0	0	0	0%
518-485	EQUIPMENT MAINT	337	0	337	0	0	0%
4 REPAIR & MAINT		337	0	337	0	0	0%
518-502	COMMUNICATIONS	1,022	1,680	1,680	1,680	0	0%
518-503	MILEAGE	137	500	500	0	-500	100%
518-506	TRAINING & TRAVEL	2,731	3,000	3,000	2,000	-1,000	-33%
518-514	ELECTRICITY	165	500	500	500	0	0%
518-526	DUES & SUBSCRIPTIONS	989	1,050	1,050	730	-320	-30%
5 OPERATIONAL EXP		5,044	6,730	6,730	4,910	-1,820	-27%
518-616	MISCELLANEOUS SERVICES	244	0	0	0	0	0%
6 OTHER SERVICES		244	0	0	0	0	0%
18-MUNICIPAL COURT TOTAL		214,921	232,360	218,527	239,545	7,185	3%

Notes:

A pay adjustment, and 1% increase to TMRS has been included. Minor equipment was increased \$4,000 to allow for the purchase of a Magnetometer (metal detector).

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
PLANNING

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
519-110	REGULAR EARNINGS	227,502	260,040	224,878	289,215	29,175	11%
519-114	CERTIFICATION PAY	1,477	3,600	1,244	0	-3,600	-100%
519-115	PART-TIME EARNINGS	0	14,440	37,841	14,440	0	0%
519-116	GIS PAY	1,500	0	4,500	0	0	0%
519-120	OVERTIME	965	0	0	0	0	0%
519-130	RETIREMENT	26,008	48,910	26,848	37,472	-11,438	-23%
519-140	LONGEVITY	3,645	3,930	3,645	2,740	-1,190	-30%
519-150	SOCIAL SECURITY	16,501	20,870	20,182	22,059	1,189	6%
519-160	WORKER'S COMP	632	890	646	998	108	12%
519-180	CONTRACT LABOR	34,318	40,000	0	40,000	0	100%
519-190	CAR ALLOWANCE	2,851	0	2,700	0	0	0%
1 PERSONNEL SERVICES		315,397	392,680	322,485	406,923	14,243	4%
519-205	OFFICE SUPPLIES	1,131	2,000	500	2,000	0	0%
519-220	UNIFORMS	199	300	200	300	0	0%
519-235	GAS & OIL	1,540	1,800	1,200	1,800	0	0%
519-240	MINOR EQUIPMENT	400	1,200	500	1,200	0	0%
2 SUPPLIES		3,270	5,300	2,400	5,300	0	0%
519-481	VEHICLE & MACHINERY MAINT	337	1,000	350	1,000	0	0%
4 REPAIR & MAINT		337	1,000	350	1,000	0	0%
519-502	COMMUNICATIONS	4,585	5,860	5,248	5,860	0	0%
519-506	TRAINING & TRAVEL	849	4,300	4,000	5,000	700	16%
519-524	ADVERTISING & LEGAL NOTICES	1,622	300	700	1,000	700	233%
519-526	DUES & SUBSCRIPTIONS	575	1,600	800	3,400	1,800	113%
519-534	MOWING VACANT LOTS	480	5,000	3,050	2,500	-2,500	-50%
519-536	DEMOLITION OF VACANT BLDGS	0	20,000	10,000	10,000	-10,000	-50%
519-590	TCRFC DUES	1,250	1,250	1,250	1,250	0	0%
5 OPERATIONAL EXP		9,361	38,310	25,048	29,010	-9,300	-24%
519-860	RESIDENTIAL DEV.INCENTIVES	2,479	0	0	0	0	0%
519-861	CONTRACT SERVICES - FIRE INS.	1,085	14,440	5,000	14,440	0	0%
519-616	MISCELLANEOUS SERVICES	900	0	0	0	0	0%
519-646	ENG./SURVEYING SERVICES	1,200	0	0	0	0	0%
8 MISCELLANEOUS		5,664	14,440	5,000	14,440	0	0%
19-PLANNING TOTAL		334,030	451,730	355,283	456,673	4,943	1%

Notes:

A pay adjustment, and 1% increase to TMRS has been included. Training & travel was increased \$700 to reflect the actual expenses in the past. Advertising & Legal notices was adjusted \$700 to accommodate the increase in items that require a legal notice in the newspaper. Dues & Subscriptions was increased \$1,800 to subscribe to the National Fire Protection Association (NFPA) Reference Guide.

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.

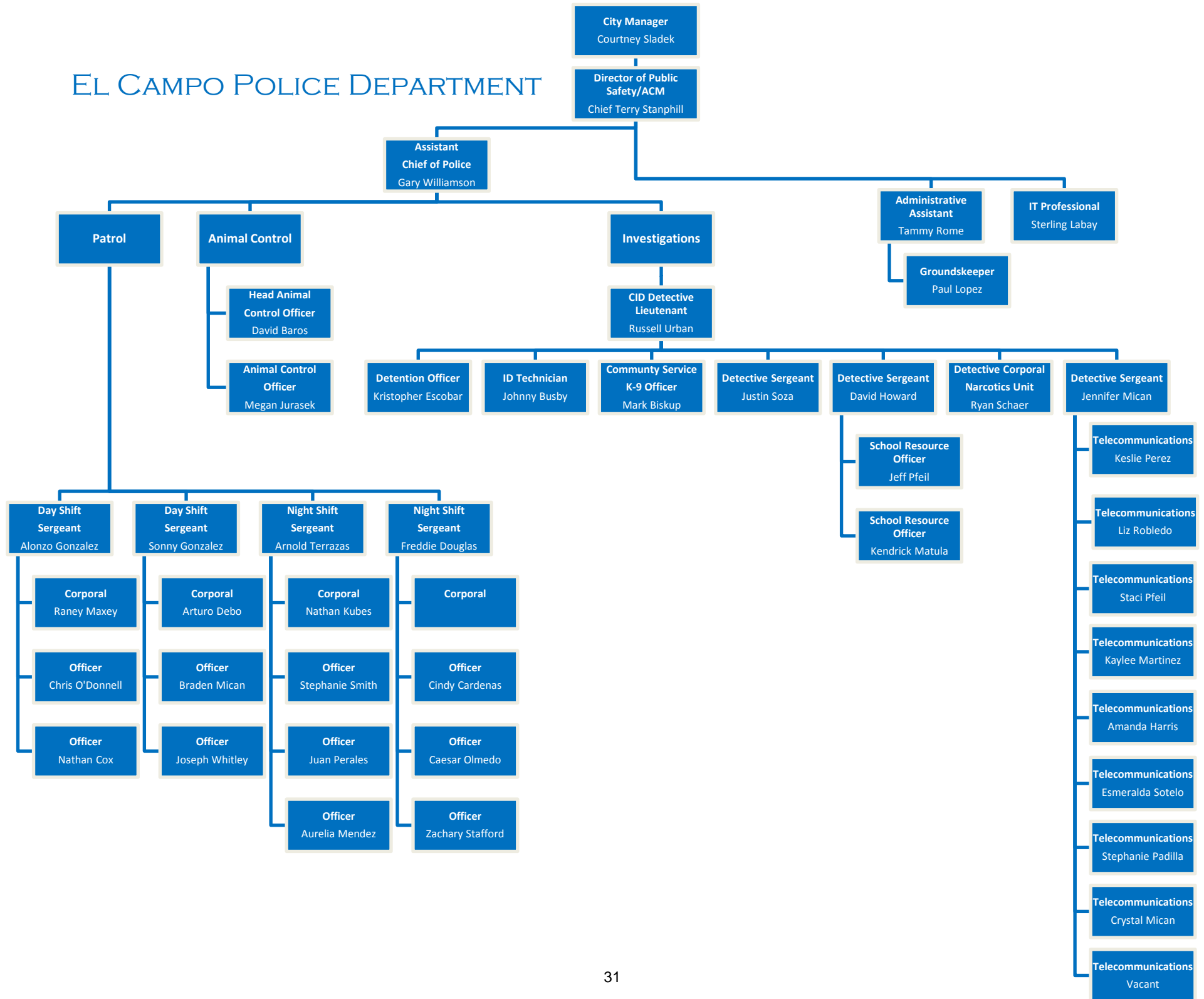
The El Campo Volunteer Fire Department is dedicated to saving lives and property. The Fire Department responds to over 200 emergency calls and trains over 7,000 hours.

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.

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	% Change in budget from FY19 to FY20
Police	2,696,476	2,964,750	2,707,741	3,169,397	6.90%
Fire	215,185	201,980	201,446	246,640	22.11%
Fire Marshal	0	0	0	0	0.00%
Communications	505,069	471,820	502,548	537,180	13.85%
Emergency Management	13,787	19,320	15,470	19,820	2.59%
TOTAL	3,430,517	3,657,870	3,427,205	3,973,037	8.62%

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	% Change in budget from FY19 to FY20
Personnel Services	2,856,553	3,056,240	2,861,347	3,301,277	8.02%
Supplies	209,277	207,980	214,411	232,950	12.01%
Repair and Maintenance	97,406	108,800	96,000	112,300	3.22%
Operational Expense	172,982	192,650	173,226	196,010	1.74%
Other Services	94,299	92,200	82,221	95,500	3.58%
Capital Outlay	0	0	0	35,000	0.00%
TOTAL	3,430,517	3,657,870	3,427,205	3,973,037	8.62%

EL CAMPO POLICE DEPARTMENT



EL CAMPO POLICE DEPARTMENT

	FY18 Actual	FY19 Amended Budget	FY20 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	10	10	10	0
Evidence Officer	1	1	1	0
Community Service Officer - DARE	1	1	1	0
School Resource Officer	2	2	2	0
Jailer	1	1	1	0
IT	1	1	1	0
Custodian	1	1	1	0
Animal Control Officer	3	3	2	-1
Total	36	36	35	-1
Communications				
Dispatcher	8	8	9	1
Total	8	8	9	1
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
FY20 DETAILED ADOPTED BUDGET
POLICE

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
520-110	REGULAR EARNINGS	1,757,210	1,897,920	1,732,131	2,040,806	142,886	8%
520-113	HOLIDAY PAY	48,087	45,970	48,157	45,970	0	0%
520-114	CERTIFICATION PAY	63,510	67,200	63,510	63,600	-3,600	-5%
520-116	INCENTIVE PAY	0	34,000	15,000	29,300	-4,700	-14%
520-120	OVERTIME	58,851	66,010	59,176	66,010	0	0%
520-130	RETIREMENT	222,175	239,230	213,026	283,650	44,420	19%
520-140	LONGEVITY	20,595	23,410	21,400	24,225	815	3%
520-150	SOCIAL SECURITY	143,023	167,520	164,659	166,982	-538	0%
520-160	WORKER'S COMP	29,040	33,340	31,920	33,734	394	1%
1 PERSONNEL SERVICES		2,342,491	2,574,600	2,348,979	2,754,277	179,677	7%
520-205	OFFICE SUPPLIES	9,738	12,500	11,000	12,500	0	0%
520-215	FOOD	2,792	4,500	2,500	4,500	0	0%
520-220	UNIFORMS	19,509	23,300	23,300	23,300	0	0%
520-230	ANIMAL SHELTER SUPPLIES	5,506	6,000	5,000	6,000	0	0%
520-235	GAS & OIL	56,272	55,000	55,000	55,000	0	0%
520-240	MINOR EQUIPMENT	40,665	26,630	45,000	49,100	22,470	84%
520-245	HOUSEKEEPING SUPPLIES	5,095	8,000	7,000	8,000	0	0%
520-254	FORENSIC SUPPLIES	2,760	4,500	3,000	4,500	0	0%
520-270	MISCELLANEOUS SUPPLIES	5,479	5,000	5,000	5,000	0	0%
520-275	COMMUNITY SERVICES SUPPLIES	2,316	2,500	1,500	3,500	1,000	40%
520-276	SUPPORT OF PRISONERS	2,702	3,000	3,000	3,000	0	0%
520-277	EXPLORERS	0	0	0	1,500	1,500	0%
520-299	DRUG DOG UPKEEP & SUPPLIES	1,205	2,500	2,000	2,500	0	0%
2 SUPPLIES		154,039	153,430	163,300	178,400	24,970	16%
520-419	JANITORIAL SERVICE	0	0	0	0	0	0%
520-420	BUILDINGS & GROUNDS MAINT	7,908	13,500	5,000	17,000	3,500	26%
520-481	VEHICLE & MACHINERY MAINT	23,530	25,000	24,000	25,000	0	0%
520-485	EQUIPMENT MAINT	15,184	19,500	17,000	19,500	0	0%
4 REPAIR & MAINT		46,621	58,000	46,000	61,500	3,500	6%
520-502	COMMUNICATIONS	29,765	34,000	29,172	34,000	0	0%
520-506	TRAINING & TRAVEL	31,501	34,500	25,000	31,000	-3,500	-10%
520-514	ELECTRICITY	50,642	60,000	57,000	60,000	0	0%
520-520	NATURAL GAS	0	0	0	0	0	0%
520-524	ADVERTISING & LEGAL NOTICES	104	3,700	1,000	3,700	0	0%
520-526	DUES & SUBSCRIPTIONS	4,423	7,830	5,000	7,830	0	0%
520-551	INS - POLICE LIAB	13,728	11,290	11,290	11,290	0	0%
5 OPERATIONAL EXP		130,162	151,320	128,462	147,820	-3,500	-2%

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
POLICE

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
520-616	MISCELLANEOUS SERVICES	8,404	8,900	7,500	8,900	0	0%
520-617	SPAY AND NEUTER	683	3,500	2,000	3,500	0	0%
520-619	MEDICAL EXAMS	12,575	10,000	10,000	10,000	0	0%
520-624	INFORMANT INFORMATION	1,500	5,000	1,500	5,000	0	0%
6	OTHER SERVICES	23,162	27,400	21,000	27,400	0	0%
520-935	MAJOR MACHINERY & EQUIP	0	0	0	0	0	0%
520-940	VEHICLES	0	0	0	0	0	0%
9	CAPITAL OUTLAY	0	0	0	0	0	0%
20-POLICE TOTAL		2,696,476	2,964,750	2,707,741	3,169,397	204,647	7%

Notes:

A market adjustment, and 1% increase to TMRS has been included. Minor Equipment includes funds to replace two radars in units that have reached their end of life for \$6,655, and a request to replace 9 Mobile Data Terminals and DL Readers in Patrol Units for \$15,811.

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
COMMUNICATIONS

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
524-110	REGULAR EARNINGS	351,666	322,950	354,449	380,340	57,390	18%
524-111	SUPERVISOR	5,769	6,000	6,000	6,000	0	0%
524-113	HOLIDAY PAY	4,442	10,000	5,000	10,000	0	0%
524-114	CERTIFICATION PAY	17,955	20,400	15,739	13,200	-7,200	-35%
524-116	INCENTIVE PAY	0	3,000	3,000	3,000	0	0%
524-120	OVERTIME	42,261	31,000	31,000	31,000	0	0%
524-130	RETIREMENT	47,593	43,770	47,476	57,216	13,446	31%
524-140	LONGEVITY	3,845	3,490	3,845	2,275	-1,215	-35%
524-150	SOCIAL SECURITY	31,123	30,620	35,688	33,682	3,062	10%
524-160	WORKER'S COMP	417	590	350	466	-124	-21%
1 PERSONNEL SERVICES		505,069	471,820	502,548	537,180	65,360	14%
24-COMMUNICATIONS TOTAL		505,069	471,820	502,548	537,180	65,360	14%

Notes:

A market adjustment, and 1% increase to TMRS has been included. An additional dispatch position was offset by using funds from a vacant Animal Control Officer position that is being eliminated.

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
FIRE

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
522-205	OFFICE SUPPLIES	437	250	356	250	0	0%
522-215	FOOD	904	700	700	700	0	0%
522-220	PROTECTIVE CLOTHING	16,864	15,000	14,905	15,000	0	0%
522-235	GAS & OIL	11,256	10,700	9,500	10,700	0	0%
522-240	MINOR EQUIPMENT	18,504	18,000	17,500	18,000	0	0%
522-250	CHEMICALS	5,980	7,500	6,800	7,500	0	0%
522-270	MISCELLANEOUS SUPPLIES	0	0	0	0	0	0%
2 SUPPLIES		53,945	52,150	49,761	52,150	0	0%
522-481	VEHICLE & MACHINERY MAINT	39,596	37,000	40,000	37,000	0	0%
522-482	EQUIPMENT TESTING	4,748	6,500	5,000	6,500	0	0%
522-485	EQUIPMENT MAINT	6,441	6,500	5,000	6,500	0	0%
4 REPAIR & MAINT		50,784	50,000	50,000	50,000	0	0%
522-502	COMMUNICATIONS	10,645	2,640	8,931	9,000	6,360	241%
522-506	TRAINING	20,000	20,000	20,000	20,000	0	0%
522-514	ELECTRICITY	1,892	0	0	0	0	0%
522-520	NATURAL GAS	0	0	0	0	0	0%
522-526	DUES & SUBSCRIPTIONS	1,900	2,400	1,900	2,400	0	0%
522-542	AUDIT	0	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		39,319	35,030	40,464	41,390	6,360	18%
522-830	FIRE PREVENTION	0	1,700	850	1,700	0	0%
522-835	VFD - RETIREMENT	55,768	45,500	42,577	47,600	2,100	5%
522-837	VFD - WORKMAN'S COMP	3,718	2,600	3,794	3,800	1,200	46%
522-840	VFD- MEDICAL EXAMINATIONS	11,650	15,000	14,000	15,000	0	0%
8 MISCELLANEOUS		71,137	64,800	61,221	68,100	3,300	5%
522-940	VEHICLES	0	0	0	35,000	35,000	0%
9 CAPITAL OUTLAY		0	0	0	35,000	38,300	100%
22-FIRE TOTAL		215,185	201,980	201,446	246,640	47,960	24%

Notes:

The requested ECVFD pension increase of \$5 per member per month is included in this budget. Workman's Comp and Communications was also increased to reflect actual expenses.

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
EMERGENCY MANAGEMENT

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
526-111	EMERGENCY MGMNT	8,993	9,820	9,820	9,820	0	0%
1	PERSONNEL SERVICES	8,993	9,820	9,820	9,820	0	0%
526-205	OFFICE SUPPLIES	137	500	100	500	0	0%
526-215	FOOD	217	500	250	500	0	0%
526-240	MINOR EQUIPMENT	938	1,400	1,000	1,400	0	0%
2	SUPPLIES	1,293	2,400	1,350	2,400	0	0%
526-481	VEHICLE & MACHINERY MAINTENANCE	0	800	0	800	0	0%
4	REPAIR & MAINT	0	800	0	800	0	100%
526-502	COMMUNICATIONS	1,078	1,200	1,200	1,200	0	0%
526-506	TRAINING & TRAVEL	1,728	2,500	2,000	3,000	500	20%
526-508	EMERG MGMT MISC	595	2,000	1,000	2,000	0	0%
526-524	ADVERTISING & LEGAL NOTICES	0	500	0	500	0	0%
526-526	DUES AND SUBSCRIPTIONS	100	100	100	100	0	0%
5	OPERATIONAL EXP	3,501	6,300	4,300	6,800	500	8%
26- EMERGENCY MANAGEMENT TOTAL		13,787	19,320	15,470	19,820	500	3%

Notes:

Increased Training \$500 for training to prepare Garret for transition.

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.

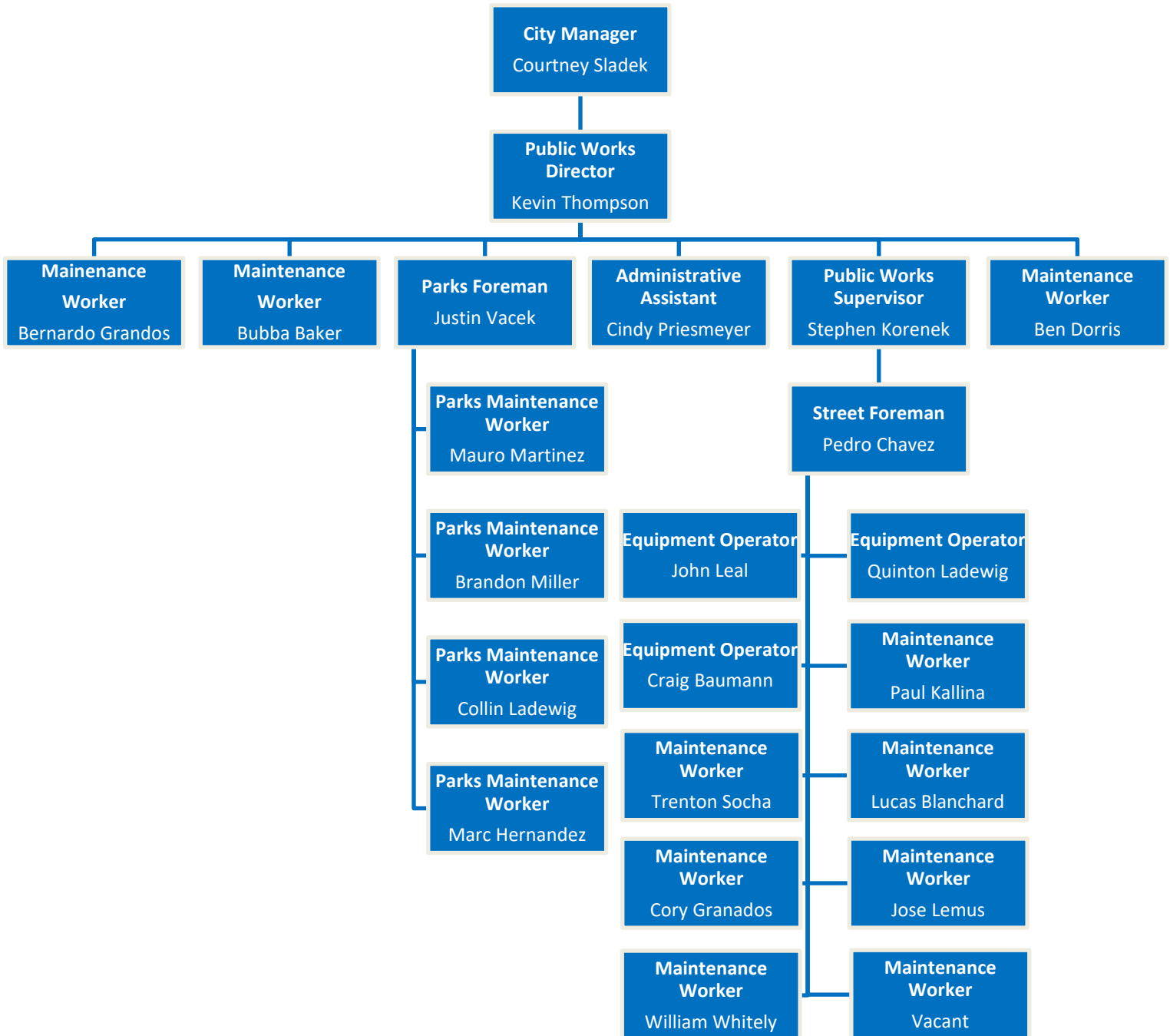
The Parks and Facilities Maintenance Division is responsible for the general maintenance, operation and appearance of the City's eight parks, which cover a total of 84.83 acres. The Division currently has five employees, including a foreman and assistant foreman, which mow and maintain a total of 122.487 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.

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	% Change in budget from FY19 to FY20
Public Works Administration	278,133	261,790	233,404	303,562	15.96%
Streets	990,883	941,450	827,605	1,180,353	25.38%
Vehicle Maintenance	117,212	120,920	116,488	92,801	-23.25%
Parks and Facilities	421,648	442,050	323,232	563,494	27.47%
TOTAL	1,807,877	1,766,210	1,500,729	2,140,210	21.18%

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	% Change in budget from FY19 to FY20
Personnel Services	1,059,639	1,172,060	973,481	1,168,686	-0.29%
Supplies	130,102	134,500	130,517	137,000	1.86%
Repair and Maintenance	259,355	200,250	196,874	453,874	126.65%
Operational Expense	236,923	209,400	189,857	238,200	13.75%
Other Services	28,760	50,000	10,000	63,800	27.60%
Capital Outlay	93,097	0	0	78,650	0.00%
TOTAL	1,807,877	1,766,210	1,500,729	2,140,210	21.18%

PUBLIC WORKS



PUBLIC WORKS

	FY18 Actual	FY19 Amended Budget	FY20 Adopted Budget	Variance
Public Works Administration				
Public Works Director	1	1	1	0
Administrative Assistant	1	1	1	0
Total	2	2	2	0
Streets				
Public Works Supervisor	1	1	1	0
Streets Supervisor	1	1	1	0
Equipment Operator	5	5	3	-2
Maintenance Worker	4	4	7	3
Total	11	11	12	1
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	0	-1
Maintenance Worker	4	4	6	2
Total	6	6	6	1
Public Works Total	21	21	23	2

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
PUBLIC WORKS ADMINISTRATION

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
530-110	REGULAR EARNINGS	136,545	113,530	134,000	124,016	10,486	9%
530-111	SAFETY COORDINATOR	923	0	0	0	0	0%
530-114	CERTIFICATION PAY	4,547	0	0	5,630	5,630	0%
530-125	PART TIME EARNINGS	0	15,000	9,600	15,000	0	100%
530-130	OVERTIME	1,238	0	1,000	0	0	0%
530-130	RETIREMENT	16,224	13,580	12,700	17,085	3,505	26%
530-140	LONGEVITY	1,705	1,830	1,700	1,825	-5	0%
530-150	SOCIAL SECURITY	12,313	9,510	8,580	10,058	548	6%
530-160	WORKER'S COMP	357	140	250	149	9	6%
530-190	CAR ALLOWANCE	0	0	0	0	0	0%
1 PERSONNEL SERVICES		173,852	153,590	167,830	173,762	20,172	13%
530-205	OFFICE SUPPLIES	2,485	2,500	2,500	2,500	0	0%
530-215	FOOD	66	0	0	0	0	0%
530-217	SAFETY EQUIPMENT AND TRAFFIC CONTROL	6,810	9,500	9,500	9,500	0	0%
530-220	UNIFORMS	6,234	5,500	5,000	5,500	0	0%
530-235	GAS & OIL	1,000	1,000	1,000	1,000	0	0%
530-240	MINOR EQUIPMENT PURCHASE	2,898	500	500	3,500	3,000	600%
530-245	HOUSEKEEPING SUPPLIES	359	0	150	0	0	0%
2 SUPPLIES		19,853	19,000	18,650	22,000	3,000	16%
530-420	BUILDINGS & GROUNDS MAINT	0	0	0	0	0	0%
530-481	VEHICLE & MACHINERY MAINT	1,303	500	357	500	0	0%
530-485	EQUIPMENT MAINT	3,557	5,000	3,017	5,000	0	0%
4 REPAIR & MAINT		4,861	5,500	3,374	5,500	0	0%
530-502	COMMUNICATIONS	6,695	2,000	2,000	2,000	0	0%
530-506	TRAINING & TRAVEL	4,933	6,300	6,300	6,300	0	0%
530-514	ELECTRICITY	11,375	6,300	6,300	6,300	0	0%
530-520	NATURAL GAS	1,798	1,750	1,400	1,750	0	0%
530-524	ADVERTISING & LEGAL NOTICES	706	400	450	400	0	0%
530-526	DUES & SUBSCRIPTIONS	652	1,250	1,400	1,250	0	0%
530-551	MOSQUITO ABATEMENT	20,104	10,000	10,000	16,000	6,000	60%
530-552	UNDERGROUND STORAGE TANK INS	6,292	5,700	5,700	4,500	-1,200	-21%
5 OPERATIONAL EXP		52,555	33,700	33,550	38,500	4,800	14%
530-646	ENG/SURVEYING SERVICES	27,013	50,000	10,000	63,800	13,800	28%
6 OTHER SERVICES		27,013	50,000	10,000	63,800	13,800	28%
30 PUBLIC WORKS ADMIN TOTAL		278,133	261,790	233,404	303,562	41,772	16%

Notes:

A pay raise is included, and 1% increase to TMRS has been included. Minor Equipment Purchase includes a computer upgrade; currently there is a 2011 model laptop/data collection equipment (laptop computer has continued to have problems). Eng/Surveying Services was increased to cover the APWA application fee, site visit and peer review.

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
STREETS

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
531-110	REGULAR EARNINGS	407,136	403,660	375,000	430,992	27,332	7%
531-114	CERTIFICATION PAY	3,477	5,000	3,900	5,000	0	0%
531-115	PART TIME EARNINGS	13,037	58,550	0	15,500	-43,050	-74%
531-120	OVERTIME	17,636	6,020	11,800	8,000	1,980	33%
531-130	RETIREMENT	40,918	47,040	40,500	53,135	6,095	13%
531-140	LONGEVITY	4,955	5,730	4,905	5,675	-55	-1%
531-150	SOCIAL SECURITY	32,431	37,420	27,000	32,465	-4,955	-13%
531-160	WORKER'S COMP	14,730	18,030	13,500	15,962	-2,068	-11%
1 PERSONNEL SERVICES		534,321	581,450	476,605	566,729	-14,721	-3%
531-235	GAS & OIL	35,768	32,500	30,000	32,500	0	0%
531-240	MINOR EQUIPMENT PURCHASE	5,220	6,000	5,000	6,000	0	0%
531-245	HOUSEKEEPING SUPPLIES	0	0	0	0	0	0%
531-252	WEED CONTROL	21,628	25,000	25,000	25,000	0	0%
531-265	SIGNAGE	8,582	10,000	17,500	10,000	0	0%
2 SUPPLIES		71,198	73,500	77,500	73,500	0	0%
531-440	STREET REPAIR/CONSTRUCTION	78,065	65,000	60,000	65,000	0	0%
531-442	SIDEWALKS	36,905	0	0	0	0	0%
531-445	STREET RESURF-SEAL COAT	0	0	0	246,624	246,624	0%
531-446	DRAINAGE	11,599	20,000	10,000	20,000	0	0%
531-481	VEHICLE & MACHINERY MAINT	76,492	60,000	75,000	67,000	7,000	12%
4 REPAIR & MAINT		203,061	145,000	145,000	398,624	253,624	175%
531-506	TRAINING & TRAVEL	2,080	2,000	1,500	2,000	0	0%
531-514	STREET LIGHT ELECTRICITY	142,894	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	6,222	7,500	2,000	7,500	0	0%
5 OPERATIONAL EXP		151,196	141,500	128,500	141,500	0	0%
531-616	MISCELLANEOUS SERVICES	0	0	0	0	0	0%
6 OTHER SERVICES		0	0	0	0	0	0%
531-920	MAJOR EQUIPMENT PURCHASE	31,109	0	0	0	0	0%
531-951	CAPITAL OUTLAY - CR346	0	0	0	0	0	0%
9 CAPITAL OUTLAY		31,109	0	0	0	0	0%
31 PW-STREETS TOTAL		990,883	941,450	827,605	1,180,353	238,903	25%

Notes:

A step-pay adjustment, and 1% increase to TMRS has been included. Vehicle & Machinery Maintenance has been increased to reflect actual expenses.

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
VEHICLE MAINTENANCE

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
535-110	REGULAR EARNINGS	86,898	89,380	85,801	66,919	-22,461	-25%
535-120	OVERTIME	1,316	2,000	2,000	2,000	0	0%
535-130	RETIREMENT	10,307	10,570	10,237	9,319	-1,251	-12%
535-140	LONGEVITY	2,550	2,790	2,550	1,595	-1,195	-43%
535-150	SOCIAL SECURITY	6,252	7,400	7,500	5,486	-1,914	-26%
535-160	WORKER'S COMP	1,691	1,230	1,400	932	-298	-24%
1 PERSONNEL SERVICES		109,013	113,370	109,488	86,251	-27,119	-24%
535-235	GAS & OIL	2,334	2,500	1,500	1,500	-1,000	-40%
535-240	MINOR EQUIPMENT PURCHASE	2,945	3,000	3,000	3,000	0	0%
2 SUPPLIES		5,279	5,500	4,500	4,500	-1,000	-18%
535-481	VEHICLE & MACHINERY MAINT	2,665	1,750	2,500	1,750	0	0%
4 REPAIR & MAINT		2,665	1,750	2,500	1,750	0	0%
535-506	TRAINING & TRAVEL	255	300	0	300	0	0%
5 OPERATIONAL EXP		255	300	0	300	0	0%
35 PW-VEHICLE MAINT TOTAL		117,212	120,920	116,488	92,801	-28,119	-23%

Notes:

A pay adjustment, and 1% increase to TMRS has been included.

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

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
541-110	REGULAR EARNINGS	159,734	200,790	138,286	250,911	50,121	25%
541-115	PART TIME EARNINGS	0	22,560	3,000	22,555	-5	0%
541-120	OVERTIME	12,421	7,190	10,000	7,190	0	0%
541-124	CERTIFICATION PAY	1,916	1,800	0	2,400	600	33%
541-130	RETIREMENT	17,940	24,010	17,417	26,489	2,479	10%
541-140	LONGEVITY	2,435	4,170	2,435	2,665	-1,505	-36%
541-150	SOCIAL SECURITY	12,107	18,540	12,906	26,489	7,949	43%
541-160	WORKER'S COMP	-10,059	3,590	3,015	3,245	-345	-10%
541-180	CONTRACT LABOR	45,960	41,000	32,500	0	-41,000	-100%
1 PERSONNEL SERVICES		242,453	323,650	219,558	341,944	18,294	6%
541-205	OFFICE SUPPLIES	0	50	0	50	0	0%
541-220	UNIFORMS	1,911	2,100	1,799	2,100	0	0%
541-235	GAS & OIL	7,837	6,500	7,068	7,000	500	8%
541-240	MINOR EQUIPMENT	7,879	10,000	7,500	10,000	0	0%
541-245	HOUSEKEEPING SUPPLIES	7,547	7,800	6,000	7,800	0	0%
541-250	CHEMICALS	8,054	0	0	0	0	0%
541-251	INSECT CONTROL	544	10,050	7,500	10,050	0	0%
2 SUPPLIES		33,772	36,500	29,867	37,000	500	1%
541-420	BUILDINGS & GROUNDS MAINT	40,115	42,000	40,000	42,000	0	0%
541-481	VEHICLE & MACHINERY MAINT	8,654	6,000	6,000	6,000	0	0%
4 REPAIR & MAINT		48,769	48,000	46,000	48,000	0	0%
541-506	TRAINING AND TRAVEL	1,437	2,000	1,500	2,000	0	0%
541-514	ELECTRICITY	23,738	24,000	21,000	24,000	0	0%
541-524	ADVERTISING & LEGAL NOTICES	307	100	307	100	0	0%
541-526	DUES & SUBSCRIPTIONS	0	300	0	300	0	0%
541-530	RECREATIONAL IMPROVEMENTS	7,435	7,500	5,000	31,500	24,000	320%
5 OPERATIONAL EXP		32,918	33,900	27,807	57,900	24,000	71%
541-616	MISCELLEANOUS SERVICES	1,748	0	0	0	0	0%
6 MISCELLEANOUS		1,748	0	0	0	0	0%
541-900	CAPITAL OUTLAY	0	0	0	0	0	0%
541-917	WALKING TRAIL	0	0	0	15,000	15,000	100%
541-918	PARKS PARKING LOT IMPROVEMENTS	0	0	0	50,000	50,000	100%
541-920	MAJOR EQUIPMENT PURCHASE	61,988	0	0	13,650	13,650	100%
9 CAPITAL OUTLAY		61,988	0	0	78,650	78,650	100%
41 PARKS & FACILITIES TOTAL		421,648	442,050	323,232	563,494	121,444	27%

Notes:

A step-pay adjustment, and 1% increase to TMRS has been included. \$10,000 is included for a Master Plan for Willie Bell Park, and \$14,000 for equipment as needed. An increase of \$15,000 in the Walking Trail account for improvements and reclamation at Friendship and Willie Bell Parks. We have also included \$50,000 in Parks Parking Lot Improvements for the Willie Bell Parking lot. Major Equipment Purchase was also increased \$13,650 to purchase a new mower for the Parks.

COMMUNITY SERVICES

Description

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

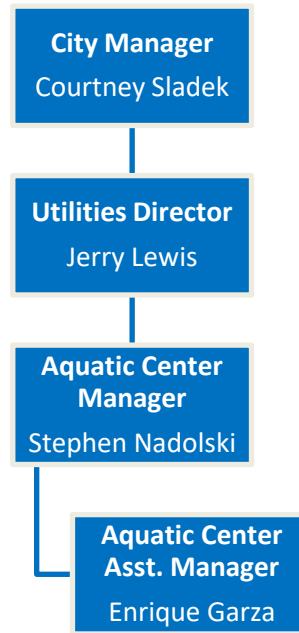
The Community Services Administration works with the Parks and Recreation Community Services Board, and as of June 11, 2015, the Keep El Campo Beautiful Board.

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.

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	% Change in budget from FY19 to FY20
Comm. Services Admin.	122,585	128,250	120,686	130,800	1.99%
Civic Center	138,714	0	0	0	0.00%
Aquatic Center	322,882	324,490	325,641	360,250	11.02%
TOTAL	584,181	452,740	446,327	491,050	8.46%

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	% Change in budget from FY19 to FY20
Personnel Services	170,215	189,690	172,191	213,450	12.53%
Supplies	32,221	29,100	28,163	29,100	0.00%
Repair and Maintenance	154,350	36,000	55,000	46,000	27.78%
Operational Expense	108,064	74,850	73,350	76,850	2.67%
Other Services	119,331	123,100	117,623	125,650	2.07%
Capital Outlay	0	0	0	0	0.00%
TOTAL	584,181	452,740	446,327	491,050	8.46%

AQUATIC CENTER



	FY18 Actual	FY19 Amended Budget	FY20 Adopted Budget	Variance
Aquatic Center				
Aquatic Center Coordinator	1	1	1	0
Assistant Aquatic Center Manager	1	1	1	0
Total	2	2	2	0
Community Services Total	2	2	2	0

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
COMMUNITY SERVICES ADMINISTRATION

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
540-240	MINOR EQUIPMENT PURCHASE	0	0	0	0	0	0%
540-270	MISCELLANEOUS SUPPLIES	63	0	63	0	0	0%
2	SUPPLIES	63	0	63	0	0	0%
540-502	COMMUNICATIONS	91	0	0	0	0	0%
540-506	TRAINING & TRAVEL	0	0	0	0	0	0%
540-524	ADVERTISING & LEGAL NOTICES	3,100	5,150	3,000	5,150	0	0%
540-526	DUES & SUBSCRIPTIONS	0	0	0	0	0	0%
5	OPERATIONAL EXP	3,191	5,150	3,000	5,150	0	0%
540-616	MISCELLANEOUS SERVICES	4,806	3,000	4,648	3,000	0	0%
6	OTHER SERVICES	4,806	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	BEEES	4,000	8,000	8,000	8,000	0	0%
540-840	MUSEUM CONTRIBUTION	22,500	22,500	16,875	22,500	0	0%
540-845	CRISIS CENTER	2,500	2,500	2,500	5,000	2,500	100%
540-846	KEEP EL CAMPO BEAUTIFUL	150	100	100	150	50	50%
540-847	SPOT	0	1,500	0	1,500	0	0%
540-850	HERITAGE CENTER	12,375	12,500	12,500	12,500	0	0%
8	MISCELLANEOUS	114,525	120,100	112,975	122,650	2,550	2%
40	COMMUNITY SERVICES TOTAL	122,585	128,250	120,686	130,800	2,550	2%

Notes:

Keep El Campo Beautiful was increased \$50 to reflect the actual annual expense. Crisis Center was increased \$2,500, Council will approve additional funds six months into the FY.

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
AQUATIC CENTER

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
545-110	REGULAR EARNINGS	66,951	82,870	58,058	90,413	7,543	9%
545-115	PART-TIME EARNINGS	78,870	88,000	88,000	88,000	0	0%
545-120	OVERTIME	25	0	0	0	0	0%
545-130	RETIREMENT	6,963	5,840	6,613	11,810	5,970	102%
545-140	LONGEVITY	310	370	310	470	100	27%
545-150	SOCIAL SECURITY	10,460	4,090	11,703	13,685	9,595	235%
545-160	WORKER'S COMP	1,658	1,020	2,680	3,573	2,553	250%
545-180	CONTRACT LABOR	4,978	7,500	4,827	5,500	-2,000	-27%
1 PERSONNEL SERVICES		170,215	189,690	172,191	213,450	23,760	13%
545-205	OFFICE SUPPLIES	1,331	1,200	1,200	1,200	0	0%
545-210	CONCESSIONS	6,084	8,500	7,500	8,500	0	0%
545-220	UNIFORMS	1,299	2,000	2,000	2,000	0	0%
545-235	GAS AND OIL	4	90	90	90	0	0%
545-240	MINOR EQUIPMENT	5,418	6,050	6,050	6,050	0	0%
545-245	HOUSEKEEPING SUPPLIES	2,024	2,200	2,200	2,200	0	0%
545-250	CHEMICALS	10,641	8,500	8,500	8,500	0	0%
545-251	INSECT CONTROL	240	560	560	560	0	0%
2 SUPPLIES		27,041	29,100	28,100	29,100	0	0%
545-420	BUILDINGS & GROUND MAINT	59,430	36,000	55,000	40,000	4,000	11%
545-425	SOFTWARE MAINTENANCE	0	0	0	6,000	6,000	0%
4 REPAIR & MAINT		59,430	36,000	55,000	46,000	10,000	28%
545-502	COMMUNICATIONS	5,041	4,100	4,100	4,600	500	12%
545-506	TRAINING & TRAVEL	4,947	2,500	2,900	4,000	1,500	60%
545-514	ELECTRICITY	35,875	35,000	35,000	35,000	0	0%
545-520	NATURAL GAS	18,308	20,000	20,000	20,000	0	0%
545-524	ADVERTISING	242	2,500	2,500	2,500	0	0%
545-526	DUES & SUBSCRIPTIONS	846	600	850	600	0	0%
545-530	RECREATIONAL IMPROVEMENTS	938	5,000	5,000	5,000	0	0%
5 OPERATIONAL EXP		66,197	69,700	70,350	71,700	2,000	3%
45 AQUATIC CENTER TOTAL		322,882	324,490	325,641	360,250	35,760	11%

Notes:

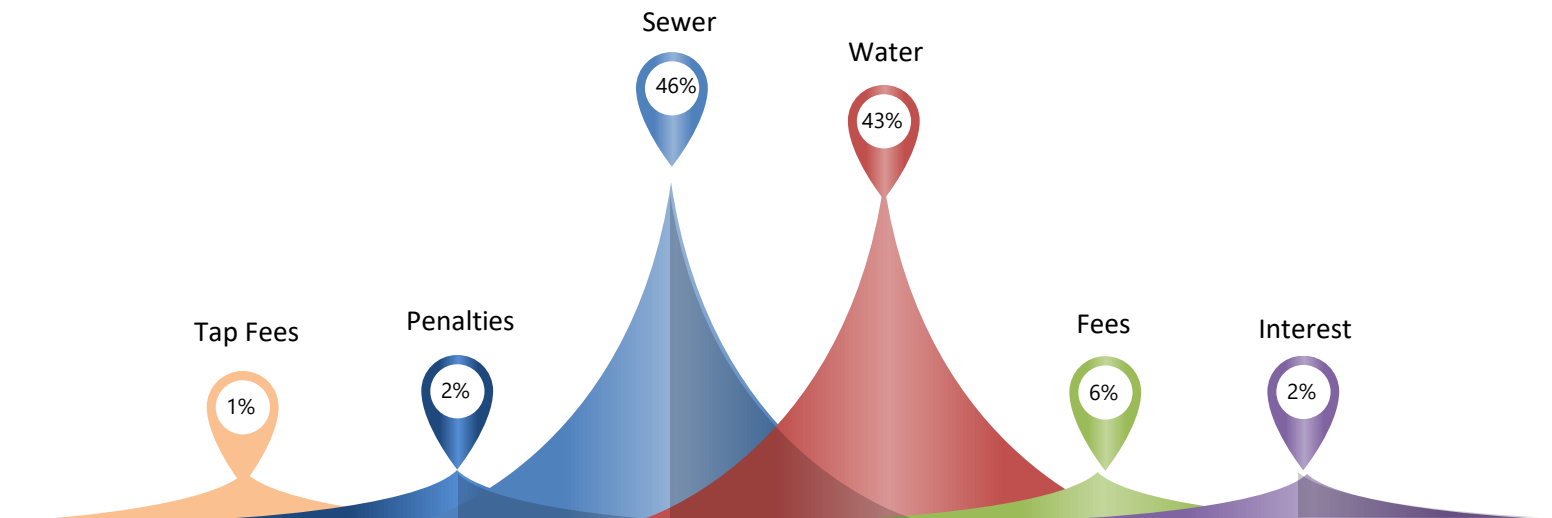
A pay raise is included, and 1% increase to TMRS has been included. Buildings & Ground Maintenance was increased to reflect actual expenses. Software Maintenance was increased for the implementation of the POS Software.

WATER AND SEWER REVENUE

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change from FY19
Water Revenues	1,706,936	1,761,510	1,756,000	1,755,430	(6,080)	-0.35%
Sewer Revenues	1,944,304	1,930,070	1,933,239	1,939,740	9,670	0.50%
Penalty Collections	93,469	90,500	95,110	96,000	5,500	6.08%
Water Taps	12,240	10,000	10,000	10,000	-	0.00%
Sewer Taps	9,000	10,000	10,000	10,000	-	0.00%
Reinstatement Fees	25,083	30,000	39,170	37,500	7,500	25.00%
Returned Check Fees	1,650	1,200	1,700	1,700	500	41.67%
Interest Earned	3,393	8,500	35,000	35,000	26,500	311.76%
Miscellaneous	113,637	26,110	20,017	155,920	129,810	497.17%
Transfers	1,152,776	86,100	86,100	86,100	-	0.00%
TOTAL RESOURCES	\$ 5,062,487	\$ 3,953,990	\$ 3,986,336	\$ 4,127,390	\$ 173,400	4.39%

Revenue and Transfers – Highlights:

- The City of El Campo’s water and sewer rates remain the lowest in the region. The budget includes both a water and sewer rate increase. The minimum bills will increase slightly, around \$.60 per month per resident.
- Interest is increased to match actual performance of the fund.
- Miscellaneous increases due to payments made by the Lost Lagoon for infrastructure improvements completed in FY19.

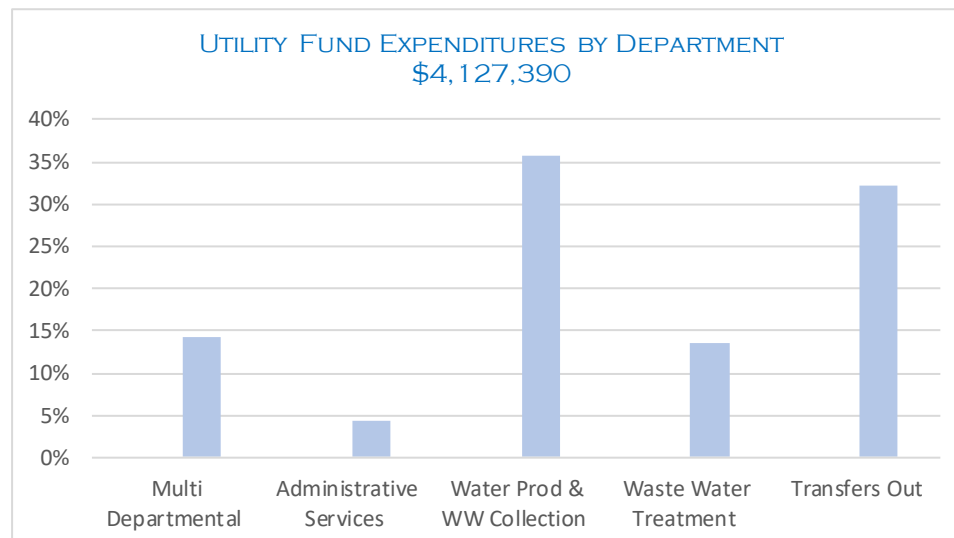


WATER AND SEWER EXPENDITURES

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change from FY19
Multi Departmental	760,636	578,440	602,350	587,610	9,170	1.59%
Administrative Services	176,651	159,390	164,308	176,130	16,740	10.50%
Water Prod & WW Collection	1,030,584	1,018,930	970,307	1,479,500	460,570	45.20%
Waste Water Treatment	477,684	449,760	457,553	555,480	105,720	23.51%
Transfers Out	1,858,540	1,747,470	1,751,350	1,328,670	(418,800)	-23.97%
TOTAL EXPENSE	\$ 4,304,095	\$ 3,953,990	\$ 3,945,868	\$ 4,127,390	\$ 173,400	4.39%

Expenditures and Transfers – Highlights:

- Administrative Services increased \$9,170 due to increases associated with bull printing, such as postage and supplies.
- A proposed adjustment to base pay is proposed to begin wages at \$16 an hour for personnel, and also includes a 1% increase in the Texas Municipal Retirement System, effective January 1, 2020. All other personnel not affected by the base pay adjustment shall receive a 2.5% adjustment.
- Included are several capital projects, including: a sewer vector truck, a sewer jetting machine, chemical vacuum induction unit, chemical liftin hoists, chemical weight scales, main replacement and plant maintenance. For more information about these projects, please reference the Capital Improvement Section of this budget.
- Transfers decreased because capital transfers are now included in Water Production and Wastewater Collection, as well as Wastewater Treatment Plant.



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.

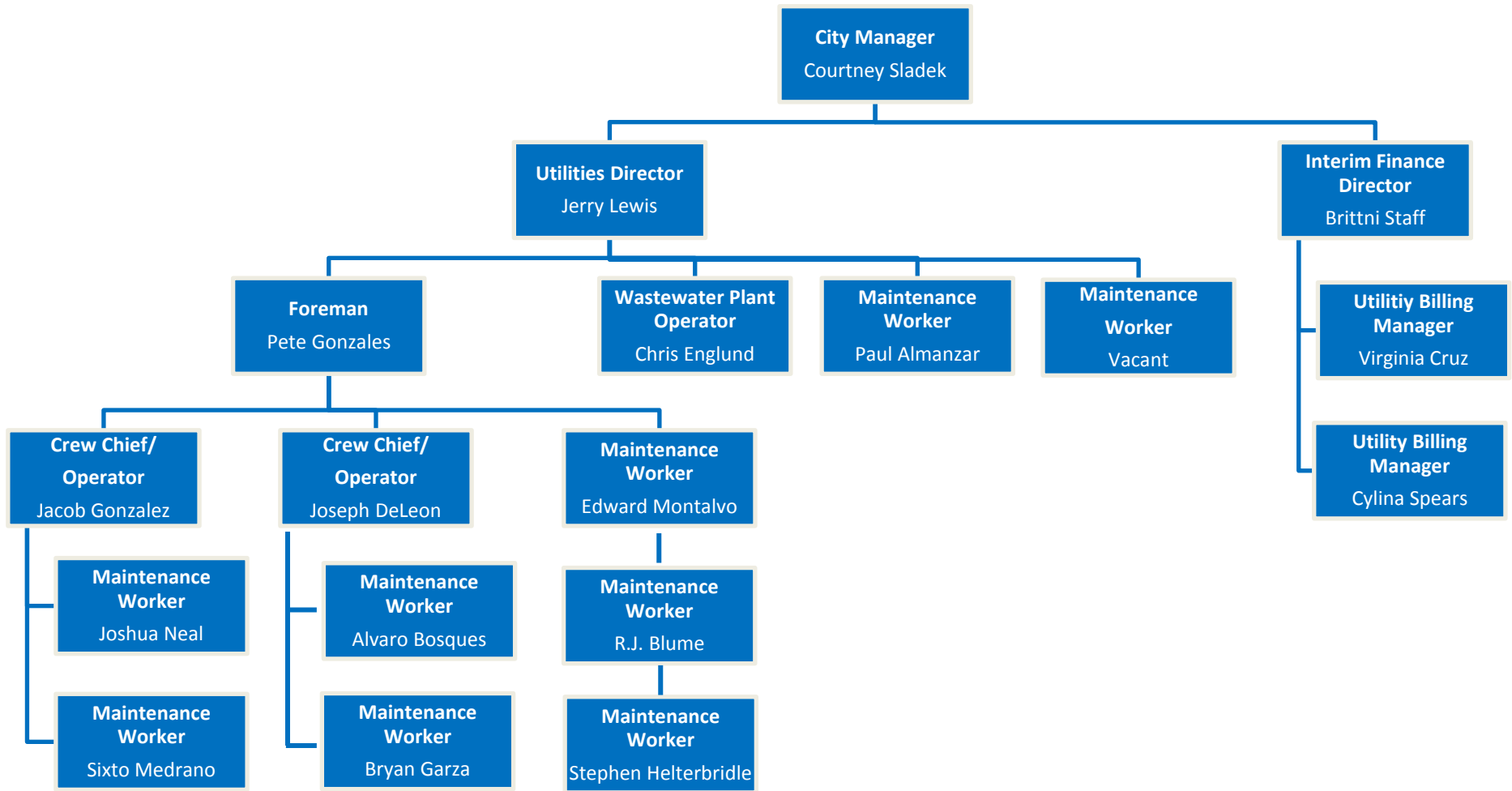
The Water Production and Wastewater Collection is responsible for maintaining and repairing water lines, sewer lines, as well as adding new lines to system. The Division also maintains, repairs, and keeps in good running order the 5 water wells used to produce water for the City of El Campo. The Department 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.

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	% Change in budget from FY19 to FY20
Multi - Departmental	760,636	578,440	602,350	587,610	1.59%
Water and Sewer Admin.	176,651	159,390	164,308	176,130	10.50%
Water Production & WW Coll	1,030,584	1,018,930	970,307	1,479,500	45.20%
Wastewater Treatment	477,684	449,760	457,553	555,480	23.51%
Non - Departmental	1,858,540	1,747,470	1,751,350	1,328,670	-23.97%
TOTAL	4,304,095	3,953,990	3,945,868	4,127,390	4.39%

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	% Change in budget from FY19 to FY20
Personnel Services	757,083	802,980	769,264	861,510	7.29%
Supplies	57,270	66,600	65,000	66,600	0.00%
Repair and Maintenance	196,481	240,250	244,750	270,750	12.70%
Operational Expense	564,432	511,280	516,560	518,460	1.40%
Other Services	783,625	585,410	598,944	603,400	3.07%
Transfers	1,858,540	1,747,470	1,751,350	1,328,670	0.00%
Capital	86,664	0	0	478,000	0.00%
TOTAL	4,304,095	3,953,990	3,945,868	4,127,390	4.39%

UTILITIES



UTILITIES

	FY18 Actual	FY19 Amended Budget	FY20 Adopted Budget	Variance
Water and Sewer Administration				
Utility Billing Manager	2	2	2	0
Maintenance Worker	1	1	1	0
Total	3	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	6	6	5	-1
Total	11	11	10	-1
Wastewater Treatment Plant				
Plant Operator	1	1	1	0
Maintenance Worker	1	1	2	1
Total	2	2	3	1
UTILITY FUND TOTAL	16	16	16	0

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
WATER AND SEWER FUND MULTI-DEPARTMENTAL

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
505-539	INS - VEHICLE/EQUIPMENT	1,000	720	800	720	0	0.00%
505-549	INS - PROPERTY LIAB	16,000	11,700	13,000	11,700	0	0.00%
505-550	INS - FLEET	10,000	6,480	7,200	6,480	0	0.00%
505-552	INS - GENERAL LIAB	4,800	7,130	7,920	7,130	0	0.00%
505-554	INS - PUBLIC OFFICIALS INS	5,000	4,050	4,500	4,050	0	0.00%
505-558	HEALTH INSURANCE	98,815	103,640	103,640	108,820	5,180	5.00%
505-587	POSTAGE	12,960	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	500	500	500	500	0	0.00%
5 OPERATIONAL EXP		150,466	139,030	142,460	144,210	5,180	3.73%
505-604	AUDIT	12,220	12,220	12,200	12,220	0	0.00%
505-612	CITY ATTORNEY	26,574	24,890	24,890	24,890	0	0.00%
505-616	MISCELLANEOUS SERVICES	317,086	0	0			
505-617	PROFESSIONAL SERVICES	1,528	40,600	60,600	40,600	0	0.00%
505-646	ENG/SURVEYING SERVICES	89,341	0	0	0		
6 OTHER SERVICES		446,749	77,710	97,690	77,710	0	0.00%
505-703	FRANCHISE TAX (5%)	0	182,800	182,800	186,790	3,990	2.18%
505-710	05 LEASE PURCHASE	0	163,400	163,400	163,400	0	0.00%
7 TRANSFERS		0	346,200	346,200	350,190	3,990	0.00%
505-805	SERVICE AWARDS	0	500	0	500	0	0.00%
505-850	BAD DEBT EXPENSE	20,030	15,000	16,000	15,000	0	0.00%
505-855	INTEREST EXPENSE	140,912	0		0	0	0.00%
505-860	RES. DEV. INCENTIVES	2,479	0	0	0	0	0.00%
505-861	ANNEXATION CONNECTIONS	0	0		0		
8 MISCELLANEOUS		163,421	15,500	16,000	15,500	0	0.00%
05 MULTI-DEPARTMENTAL TOTAL		760,636	578,440	602,350	587,610	9,170	3.73%

Notes:

Insurances are projected to decrease because of a transition in service. Health insurance will increase 5% or \$5,180. Franchise fees increase as revenue increases.

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
WATER AND SEWER FUND NON-DEPARTMENTAL

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
508-704	OPERATION SUPPORT X-FER	272,100	272,100	272,100	272,100	0	0%
508-710	05 DEBT X-FER	40,859	0	0	0	0	0%
508-711	08 DEBT X-FER	164,000	0	0	0	0	0%
508-712	12 DEBT X-FER	252,283	175,730	175,730	177,520	1,790	1%
508-713	13 DEBT X-FER	156,390	157,130	157,130	158,910	1,780	1%
508-714	14 DEBT X-FER	19,090	18,940	18,940	19,090	150	1%
508-715	10 DEBT X-FER	25,575	100,750	100,750	98,450	(2,300)	-2%
508-716	13 A DEBT X-FER	40,233	40,250	40,250	40,720	470	1%
508-717	14 DEBT X-FER (TAX NOTES)	74,973	74,070	74,070	77,440	3,370	5%
508-718	CAPITAL LEASE TRANSFER	86,478	0	0	60,000	60,000	0%
508-719	14 A DEBT X-FER	37,669	39,040	39,040	38,290	(750)	-2%
508-720	15 DEBT X-FER	15,797	15,790	15,790	15,750	(40)	0%
508-721	15 A DEBT X-FER	18,787	18,940	18,940	19,340	400	2%
508-722	16 DEBT X-FER	109,726	266,180	266,180	268,630	2,450	1%
508-740	IT X-FER	52,010	58,120	62,000	62,000	3,880	7%
508-745	CIP TRANSFER	490,000	490,000	490,000	0	(490,000)	-100%
508-760	FLEET TRANSFER	2,571	20,430	20,430	20,430	0	0%
7 TRANSFERS		1,858,540	1,747,470	1,751,350	1,328,670	(418,800)	-24%
08 NON-DEPARTMENTAL TOTAL		1,858,540	1,747,470	1,751,350	1,328,670	(418,800)	-24%

Notes:

\$60,000 is included for two capital leases, \$30,000 for a sewer jetting machine (year 1 of 3) and \$30,000 for a sewer vector truck (year 1 of 10). CIP has been moved to the Water Production and Wastewater Department (02-575-915).

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
WATER AND SEWER ADMINISTRATION

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
510-110	REGULAR EARNINGS	109,210	104,440	104,870	110,700	6,260	5.99%
510-114	CERTIFICATION PAY	877	600	420	600	0	0.00%
510-120	OVERTIME	1,264	1,000	1,000	1,000	0	0.00%
510-130	RETIREMENT	12,474	12,010	11,826	14,760	2,750	22.90%
510-140	LONGEVITY	1,990	1,910	1,910	2,270	360	18.85%
510-150	SOCIAL SECURITY	8,321	8,410	8,277	8,690	280	3.33%
510-160	WORKER'S COMP	785	720	750	810	90	12.50%
1 PERSONNEL SERVICES		134,922	129,090	129,054	138,830	9,740	7.55%
510-205	OFFICE SUPPLIES	378	1,250	400	1,250	0	0.00%
510-240	MINOR EQUIPMENT	0	500	0	500	0	0.00%
2 SUPPLIES		378	1,750	400	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	1,949	1,550	800	1,550	0	0.00%
5 OPERATIONAL EXP		1,949	1,550	800	1,550	0	0.00%
510-616	BILLING SUPPLIES	39,402	27,000	34,054	34,000	7,000	25.93%
6 OTHER SERVICES		39,402	27,000	34,054	34,000	7,000	25.93%
10 W & S ADMIN TOTAL		176,651	159,390	164,308	176,130	16,740	10.50%

Notes:

Includes a 2.5% adjustment for non-field personnel, an adjustment raising wages to \$16 for field personnel, an increase in retirement (from 6% to 7% employee contribution, with a 1% adjustment 1/1/20). Also includes an additional \$7,000 for increases associated with billing, such as postage increases and supply costs.

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
WATER PRODUCTION AND WASTEWATER COLLECTION

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
575-110	REGULAR EARNINGS	352,824	391,190	348,042	396,400	5,210	1.33%
575-124	CERTIFICATION PAY	64,049	24,440	15,565	15,120	(9,320)	-38.13%
575-120	OVERTIME	15,576	49,100	59,870	49,100	0	0.00%
575-130	RETIREMENT	24,768	53,610	48,650	60,470	6,860	12.80%
575-140	LONGEVITY	5,825	4,810	4,860	4,720	(90)	-1.87%
575-150	SOCIAL SECURITY	31,642	37,540	36,570	35,350	(2,190)	-5.83%
575-160	WORKER'S COMP	7,624	8,190	7,900	7,790	(400)	-4.88%
1 PERSONNEL SERVICES		502,308	568,880	521,457	568,950	70	0.01%
575-215	FOOD	694	1,300	1,100	1,300	0	0.00%
575-220	UNIFORMS	4,970	4,500	4,500	4,500	0	0.00%
575-235	GAS & OIL	24,297	25,000	25,000	25,000	0	0.00%
575-240	MINOR EQUIPMENT	9,019	7,000	7,000	7,000	0	0.00%
575-245	FIELD SUPPLIES	282	0	0	0	0	0.00%
2 SUPPLIES		39,263	37,800	37,600	37,800	0	0.00%
575-410	METERS	9,325	15,000	15,000	15,000	0	0.00%
575-420	BUILDINGS & GROUNDS MAINT	7,025	15,250	5,250	15,250	0	0.00%
575-470	WATER STORAGE FACILITIES	12,013	15,000	15,000	15,000	0	0.00%
575-471	WATER MAINS & ACCESSORIES	51,591	60,000	60,000	60,000	0	0.00%
575-472	WATER WELLS & PUMPS	9,124	24,000	24,000	24,000	0	0.00%
575-478	SEWER MAIN ACCESSORIES	12,173	15,000	16,000	15,000	0	0.00%
575-479	SEWER PUMPS	7	4,500	10,000	15,000	10,500	233.33%
575-481	VEHICLE & MACHINERY MAINT	19,473	30,000	30,000	30,000	0	0.00%
4 REPAIR & MAINT		120,732	178,750	175,250	189,250	10,500	5.87%
575-502	COMMUNICATIONS	4,518	7,500	7,500	7,500	0	0.00%
575-506	TRAINING & TRAVEL	6,461	6,000	8,000	8,000	2,000	33.33%
575-514	ELECTRICITY	179,829	150,000	150,000	150,000	0	0.00%
575-520	NATURAL GAS	428	500	500	500	0	0.00%
575-524	ADVERTISING AND LEGAL NOTICE	4,767	4,500	5,000	4,500	0	0.00%
575-526	DUES & SUBSCRIPTIONS	608	1,000	1,000	1,000	0	0.00%
5 OPERATIONAL EXP		196,610	169,500	172,000	171,500	2,000	1.18%
575-646	ENG/SURVEYING SERVICES	66,937	40,000	40,000	40,000	0	0.00%
575-680	WQ ASSESSMENT FEES TO STATE	10,884	12,000	12,000	12,000	0	0.00%
575-685	LAB FEES	7,187	12,000	12,000	15,000	3,000	25.00%
6 OTHER SERVICES		85,008	64,000	64,000	67,000	3,000	4.69%
575-915	MAIN REPLACEMENT	0	0	0	400,000	400,000	0.00%
575-916	PLANT MAINTENANCE	0	0	0	45,000	45,000	100.00%
575-943	LOST LAGOON RV PARK	86,664	0	0	0	0	0.00%
9 CAPITAL OUTLAY		86,664	0	0	445,000	445,000	100.00%
75 WATER PROD & WASTEWATER COLL		1,030,584	1,018,930	970,307	1,479,500	460,570	45.20%

Notes:

Regular Earnings includes a step-pay adjustment to base pay starting at \$16/hour. Sewer Pumps was increased due to price increases. Training and Travel was increased to accommodate for new personnel training and ongoing continued education. Lab fees was increased to adjust the increase in lab fees.

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
WASTEWATER TREATMENT

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
590-110	REGULAR EARNINGS	73,856	73,760	71,806	112,530	38,770	52.56%
590-114	CERTIFICATION PAY	5,880	5,280	5,880	5,280	0	0.00%
590-120	OVERTIME	19,268	6,800	18,744	6,800	0	0.00%
590-130	RETIREMENT	11,175	9,740	11,094	16,340	6,600	67.76%
590-140	LONGEVITY	1,090	1,210	1,090	1,160	(50)	-4.13%
590-150	SOCIAL SECURITY	7,339	6,820	8,339	9,620	2,800	41.06%
590-160	WORKER'S COMP	1,246	1,400	1,800	2,000	600	42.86%
1 PERSONNEL SERVICES		119,854	105,010	118,753	153,730	48,720	46.40%
590-205	OFFICE SUPPLIES	342	450	450	450	0	0.00%
590-215	FOOD	0	100	50	100	0	0.00%
590-240	MINOR EQUIPMENT	390	500	500	500	0	0.00%
590-245	FIELD SUPPLIES	0	0	0	0	0	0.00%
590-252	OPERATING SUPPLIES	16,897	26,000	26,000	26,000	0	0.00%
2 SUPPLIES		17,629	27,050	27,000	27,050	0	0.00%
590-420	BUILDINGS & GROUNDS MAINT	1,436	20,000	5,000	20,000	0	0.00%
590-477	WASTEWATER TREATMENT FACILITY	73,493	40,000	63,000	60,000	20,000	50.00%
590-481	VEHICLE & MACHINERY MAINT	820	1,500	1,500	1,500	0	0.00%
4 REPAIR & MAINT		75,749	61,500	69,500	81,500	20,000	32.52%
590-502	COMMUNICATIONS	475	350	450	350	0	0.00%
590-506	TRAINING & TRAVEL	261	750	750	750	0	0.00%
590-514	ELECTRICITY	150,585	130,000	130,000	130,000	0	0.00%
590-526	DUES & SUBSCRIPTIONS	0	100	100	100	0	0.00%
590-576	SLUDGE REMOVAL	64,087	70,000	70,000	70,000	0	0.00%
5 OPERATIONAL EXP		215,408	201,200	201,300	201,200	0	0.00%
590-680	WQ ASSESSMENT FEES TO STATE	30,800	35,000	20,000	35,000	0	0.00%
590-682	LAB TESTING FEES	18,245	20,000	21,000	24,000	4,000	20.00%
6 OTHER SERVICES		49,045	55,000	41,000	59,000	4,000	7.27%
590-920	MAJOR EQUIPMENT PURCHASE	0	0	0	33,000	33,000	100.00%
9 CAPITAL OUTLAY		0	0	0	33,000	33,000	100.00%
WASTE WATER TREATMENT		477,684	449,760	457,553	555,480	105,720	23.51%

Notes:

Personnel has been adjusted to budget for base pay of \$16 an hour, as well as a TMRS increase of 1%, effective 01/01/2020. Also included is \$20,000 for facility maintenance to match actual expenses, \$4,000 for lab fees and \$33,000 for capital items (chemical listing hoists, chemical vacuum induction unit and chemical weight scales).

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.

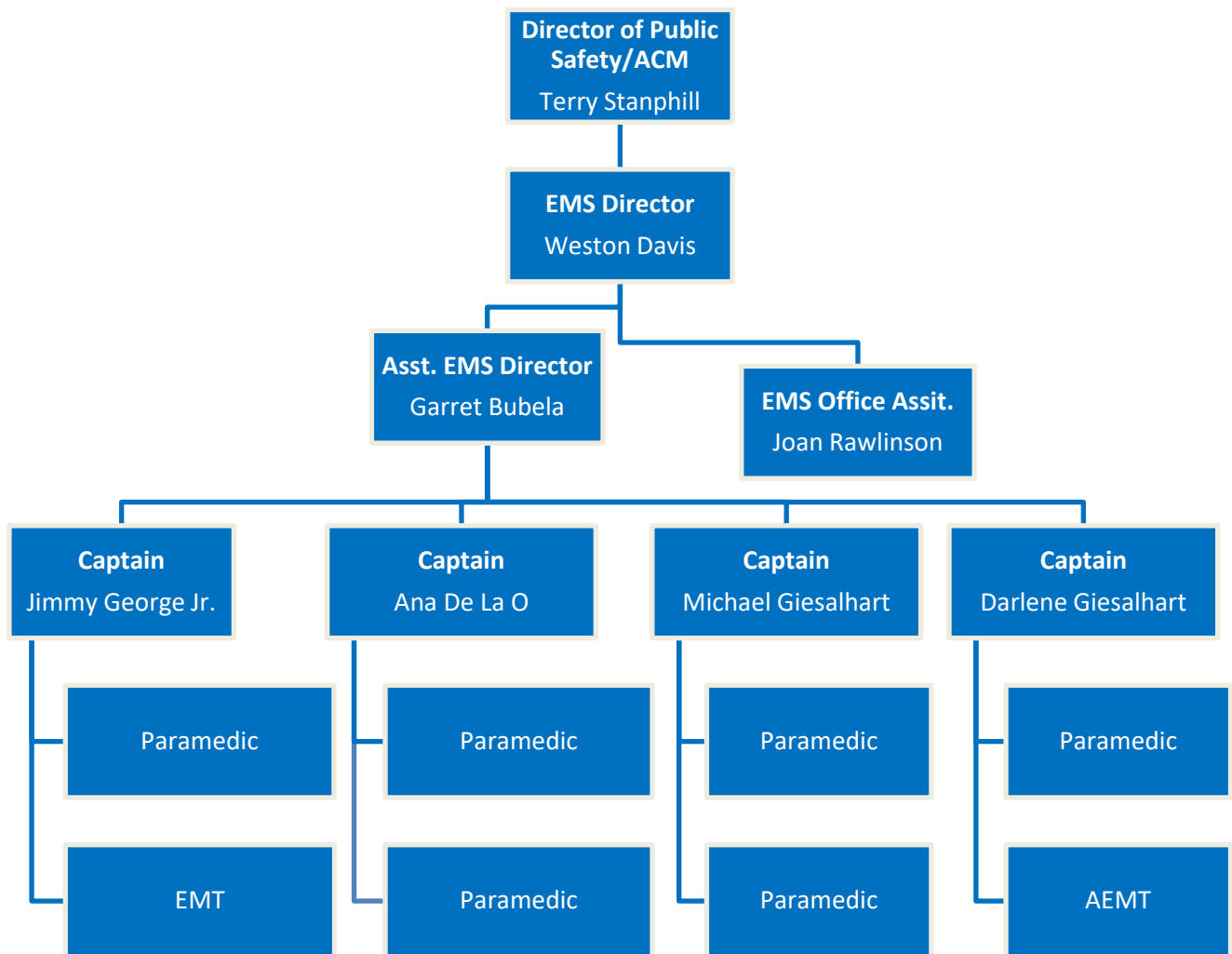
The El Campo Emergency Medical Services Department currently consists of 14 full-time medics with more than 155 years' experience. The department also has part-time medics. El Campo EMS operates at the Mobile Intensive Care Unit Level (MICU). This is the highest level of operation at the present time. 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.

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	% Change in budget from FY19 to FY20
EMS	1,902,758	1,776,744	1,770,181	1,792,564	0.89%
Non-Departmental	230,600	233,790	233,790	223,790	-4.28%
TOTAL	2,133,358	2,010,534	2,003,971	2,016,354	0.29%

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	% Change in budget from FY19 to FY20
Personnel Services	1,295,252	1,282,120	1,305,289	1,398,850	9.10%
Supplies	140,625	125,500	133,848	119,500	-4.78%
Repair and Maintenance	90,365	61,490	43,874	38,500	-37.39%
Operational Expense	136,396	164,360	174,380	175,730	6.92%
Other Services	19,575	15,000	18,709	15,000	0.00%
Transfers	230,600	233,790	233,790	223,790	0.00%
Capital Outlay	220,545	128,274	94,082	44,984	-64.93%
TOTAL	2,133,358	2,010,534	2,003,971	2,016,354	0.29%

EMERGENCY MEDICAL SERVICES



	FY18 Actual	FY19 Amended Budget	FY20 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
EMT	1	1	1	0
Advanced EMT	1	1	1	0
EMT Paramedic	9	10	10	0
Total	14	15	15	0

EMS FUND REVENUES

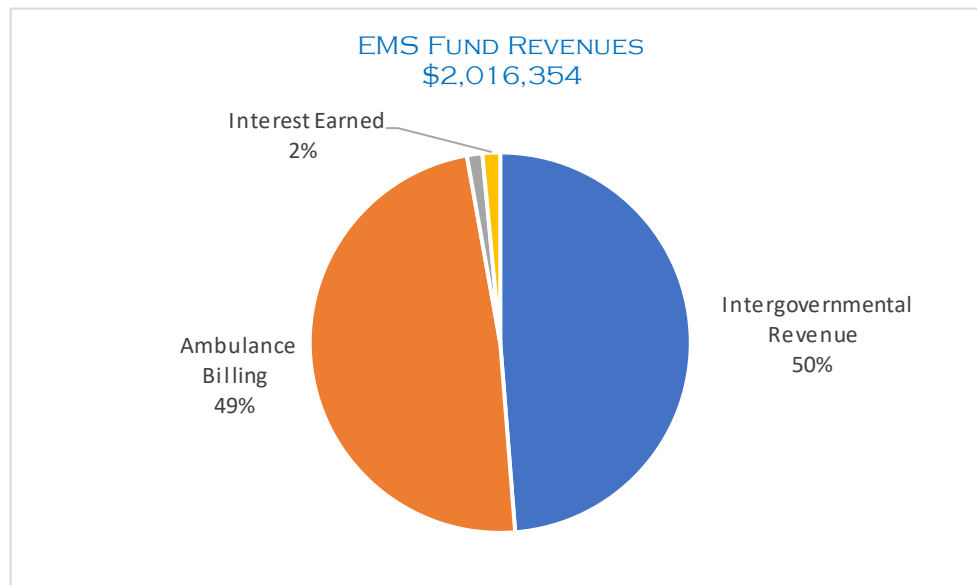
	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change from FY19
Intergovernmental Revenue	942,510	987,050	987,050	997,120	10,070	1.02%
Ambulance Billing	854,708	1,005,320	1,000,000	990,834	(14,486)	-1.44%
Miscellaneous	17,404	-	6,478	26,800	26,800	0.00%
Interest Earned	781	200	800	1,600	1,400	700.00%
TOTAL RESOURCES	\$ 1,815,403	\$ 1,992,570	\$ 1,994,328	\$ 2,016,354	\$ 23,784	1.19%

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 \$2,016,354.

Intergovernmental revenue is estimated at \$977,120 for FY20. 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 \$990,834.



EMS FUND EXPENDITURES

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change from FY19
Emergency Medical Services	1,902,758	1,776,744	1,770,181	1,792,564	15,820	0.89%
Transfers Out	230,600	233,790	233,790	223,790	(10,000)	-4.28%
TOTAL EXPENSE	\$ 2,133,358	\$ 2,010,534	\$ 2,003,971	\$ 2,016,354	\$ 5,820	0.29%

The EMS Fund expenditures are projected at \$2,016,354. 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 \$1,398,850 for FY20 and includes a proposed market 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 FY20. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other medical supplies.

Repairs and maintenance

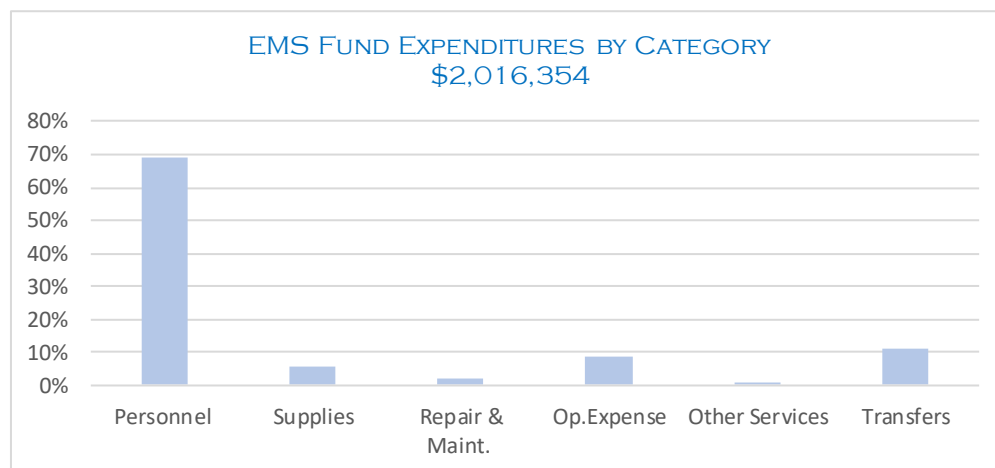
Repairs and maintenance expenditures budgeted at \$38,500 for janitorial services, building and grounds maintenance, vehicle maintenance and equipment maintenance.

Other Services

Other services are expenses related to fees for the medical director, budgeted at \$15,000 for FY20.

Transfers

Transfers are planned for FY19 at \$223,790 to the Information Technology Fund, General Fund and the Debt Service Fund.



CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
EMERGENCY MEDICAL SERVICES

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
521-110	REGULAR EARNINGS	591,415	650,520	630,759	696,927	46,407	7.13%
521-113	HOLIDAY PAY	23,020	26,000	26,000	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	210,696	188,930	42,930	29.40%
521-116	FIELD TRAINING OFFICER	0	2,400	1,177	0	(2,400)	100.00%
521-117	CAPTAIN STIPEND	0	8,320	5,750	0	(8,320)	100.00%
521-118	QUALITY MANAGEMENT STIPEND	0	2,600	1,765	0	(2,600)	100.00%
521-119	TRIP INCENTIVE PAY	0	30,000	29,445	28,000	(2,000)	100.00%
521-122	ON CALL PAY	0	20,000	10,950	12,000	(8,000)	100.00%
521-120	OVERTIME	167,821	150,000	146,549	150,000	0	0.00%
521-124	CERTIFICATION PAY	37,302	26,200	40,358	30,600	4,400	16.79%
521-125	EVENT INCENTIVE PAY	0	0	0	11,000	11,000	0.00%
521-130	RETIREMENT	194,087	115,210	101,046	144,449	29,239	25.38%
521-140	LONGEVITY	8,065	8,230	8,230	8,765	535	6.50%
521-150	SOCIAL SECURITY	73,542	80,670	78,533	85,172	4,502	5.58%
521-160	WORKER'S COMP	14,492	15,970	14,030	17,007	1,037	6.49%
1 PERSONNEL SERVICES		1,295,252	1,282,120	1,305,289	1,398,850	116,730	9.10%
521-205	OFFICE SUPPLIES	851	1,000	1,632	2,000	1,000	100.00%
521-215	FOOD	1,741	1,000	1,453	1,000	0	0.00%
521-220	UNIFORMS	7,879	6,500	8,754	6,000	(500)	-7.69%
521-235	GAS & OIL	41,920	40,000	42,750	45,000	5,000	12.50%
521-240	MINOR EQUIPMENT	34,390	25,000	35,744	20,000	(5,000)	-20.00%
521-245	HOUSEKEEPING SUPPLIES	2,166	2,000	270	500	(1,500)	-75.00%
521-253	AMBULANCE MEDICAL SUPPLIES	51,678	50,000	43,245	45,000	(5,000)	-10.00%
2 SUPPLIES		140,625	125,500	133,848	119,500	(6,000)	-4.78%
521-419	JANITORIAL SERVICE	2,511	4,990	0	0	(4,990)	-100.00%
521-420	BUILDINGS & GROUNDS MAINT	1,185	0	83	500	500	0.00%
521-481	VEHICLE & MACHINERY MAINT	36,267	20,000	13,791	18,000	(2,000)	-10.00%
521-485	EQUIPMENT MAINT	50,402	36,500	30,000	20,000	(16,500)	-45.21%
4 REPAIR & MAINT		90,365	61,490	43,874	38,500	(22,990)	-37.39%

CITY OF EL CAMPO, TEXAS
FY20 DETAILED PROPOSED BUDGET
EMERGENCY MEDICAL SERVICES (CONTINUED)

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
521-502	COMMUNICATIONS	7,637	7,000	7,187	8,750	1,750	25.00%
521-506	TRAINING & TRAVEL	17,258	21,400	24,000	21,400	0	0.00%
521-514	ELECTRICITY	17,698	16,000	15,813	16,000	0	0.00%
521-520	NATURAL GAS	126	0	0	0	0	0.00%
521-526	DUES & SUBSCRIPTIONS	3,888	4,600	13,292	10,000	5,400	117.39%
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	111,050	109,778	115,270	4,220	3.80%
5	OPERATIONAL EXP	136,396	164,360	174,380	175,730	11,370	6.92%
521-612	MEDICAL DIRECTOR	9,000	15,000	15,000	15,000	0	0.00%
521-616	MISCELLANEOUS SERVICES	5,003	0	3,709	0	0	-100.00%
6	OTHER SERVICES	14,003	15,000	18,709	15,000	0	0.00%
521-740	IT TRANSFER	5,572	0	7,430	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	128,274	94,082	0	(128,274)	-100.00%
521-940	VEHICLES	0	0	0	44,984	44,984	100.00%
9	CAPITAL OUTLAY	220,545	128,274	94,082	44,984	(83,290)	-64.93%
21-EMERGENCY MEDICAL SERV TOTAL		1,902,758	1,776,744	1,770,181	1,792,564	15,820	0.89%

Notes:

A proposed market adjustment, and 1% increase to TMRS has been included. Part-time earnings was historically underbudgeted. This is a more accurate number for Part-Time earnings during the Fiscal Year. This also includes the Council Approved \$2/hour part-time pay rate increase. The Event Incentive Pay account was set up to pay personnel to work extra and/or special events. The vendor will then pay the City, and the City pays the employees. The amount is offset by the revenue received from vendors (\$13,800). Gas & Oil was increased to match the projected usage and increased fuel cost. Communications was previously under-budgeted, and was adjusted to reflect the actual costs. Dues & Subscriptions was previously under-budgeted, and adjusted to reflect the actual costs. Vehicles was increased to cover a proposed new Type II Ambulance.

CITY OF EL CAMPO, TEXAS
FY20 DETAILED PROPOSED BUDGET
EMS NON-DEPARTMENTAL

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	Base Budget	Supplemental Requests	FY 20 Proposed Budget	Variance from FY19	% Change in budget from FY19 to FY20
508-704	OPERATION SUPPORT X-FER	100,530	103,650	103,650	103,650		103,650	0	0.00%
508-740	IT X-FER	7,430	7,430	7,430	7,430		7,430	0	0.00%
508-750	PUBLIC SAFETY BUILDING	122,640	122,710	122,710	112,710		112,710	-10,000	-8.15%
508-745	CIP X-FER	0	0	0	0		0	0	0.00%
7 TRANSFERS		230,600	233,790	233,790	223,790	0	223,790	-10,000	-4.28%
08 NON-DEPARTMENTAL TOTAL		230,600	233,790	233,790	223,790	0	223,790	-10,000	-4.28%

Note:

Transfer for Public Safety Building has decrease due to debt structure

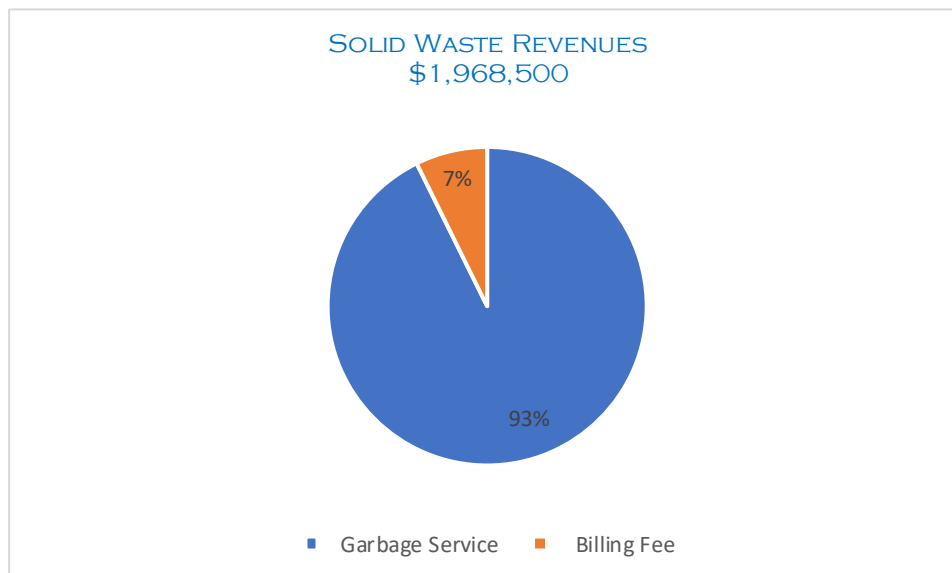


CITY OF EL CAMPO VOLUNTEER FIRE DEPARTMENT

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.

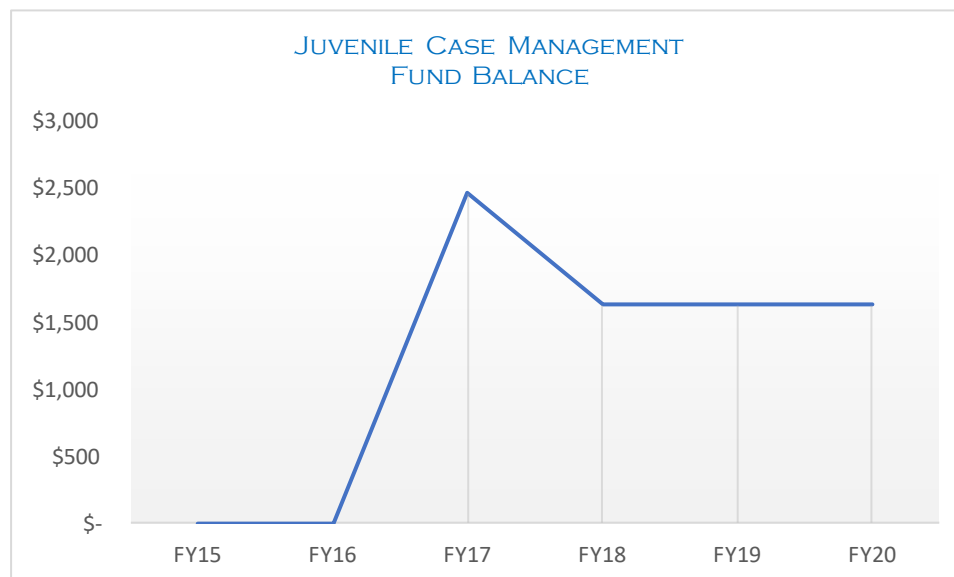
	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change from FY18
Beginning Fund Balance	91,792	195,647	195,647	196,782	1,135	0.58%
REVENUES						
Garbage Service	1,799,373	1,825,000	1,832,653	1,825,000	-	0.00%
Billing Fee	132,708	143,500	144,395	143,500	-	0.00%
Interest	247	-	240	-	-	0.00%
Total Revenues	1,932,328	1,968,500	1,977,288	1,968,500	-	0.00%
EXPENDITURES						
Garbage Contract	1,698,687	1,825,000	1,832,653	1,825,000	-	0.00%
Transfer to General and Utility Funds	129,786	143,500	143,500	143,500	-	0.00%
Total Expenditures	1,828,473	1,968,500	1,976,153	1,968,500	-	0.00%
Increase (Decrease) in Fund Balance	103,855	-	1,135	-	-	0.00%
Ending Fund Balance	195,647	195,647	196,782	196,782	1,135	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.

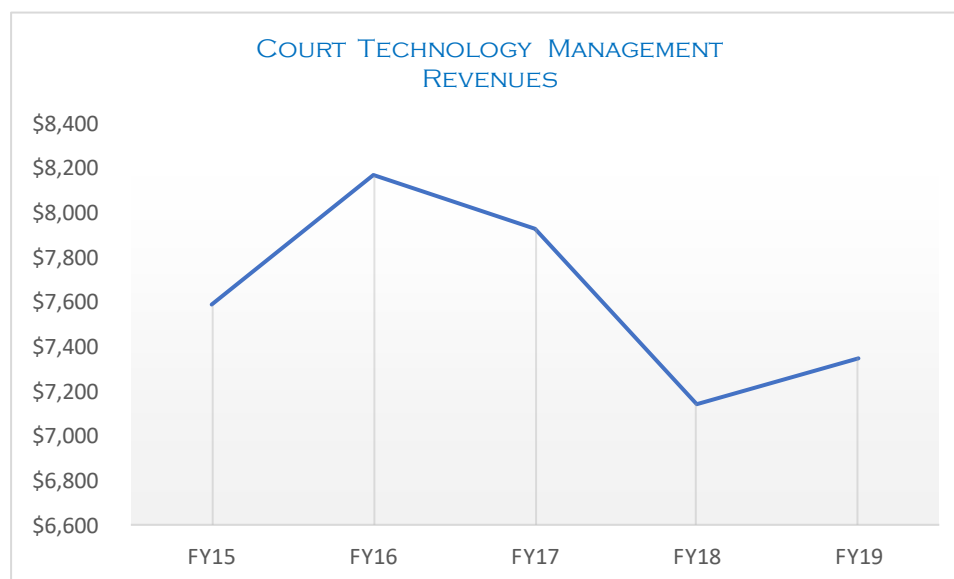
	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change from FY19
Beginning Fund Balance	-	1,631	1,631	1,631	-	0.00%
REVENUES						
Case Management Revenue	7,048	6,500	7,649	7,500	1,000	15.38%
Total Revenues	7,048	6,500	7,649	7,500	1,000	13.07%
EXPENDITURES						
Transfer to General Fund	5,417	6,500	7,649	7,500	1,000	0.00%
Total Expenditures	5,417	6,500	7,649	7,500	1,000	15.38%
 Increase (Decrease) in Fund Balance	 1,631	 -	 -	 -	 -	 0.00%
Ending Fund Balance	1,631	1,631	1,631	1,631	-	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.

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change from FY19
Beginning Fund Balance	(4,259)	(1,242)	(1,242)	110	1,352	-108.86%
REVENUES						
Court Technology Revenues	7,144	8,500	7,352	7,500	(1,000)	-11.76%
Interest	52	-	-	-	-	0.00%
Total Revenues	7,196	8,500	7,352	7,500	(1,000)	-13.60%
EXPENDITURES						
Technology Expenditures	4,179	8,500	6,000	7,500	(1,000)	0.00%
Total Expenditures	4,179	8,500	6,000	7,500	(1,000)	100.00%
 Increase (Decrease) in Fund Balance	 3,017	 -	 1,352	 -	 -	 0.00%
Ending Fund Balance	(1,242)	(1,242)	110	110	1,352	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.

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change from FY19
Beginning Fund Balance	118,308	78,600	78,600	79,025	425	0.54%
REVENUES						
Taxes	208,752	160,000	160,000	160,000	-	0.00%
Interest	492	-	425	-	-	0.00%
Total Revenues	209,244	160,000	160,425	160,000	-	0.00%
EXPENDITURES						
Payment to the Chamber	54,162	41,280	41,280	51,000	9,720	100.00%
Total Expenditures	54,162	41,280	41,280	51,000	9,720	100.00%
Other Financing Sources						
Transfer to General Fund	194,790	59,360	59,360	54,500	(4,860)	-8.19%
Transfer to Civic Center Fund	-	59,360	59,360	54,500	54,500	100.00%
Total Other Uses	194,790	118,720	118,720	109,000	49,640	0.00%
Total Expenditures and Other Uses	248,952	160,000	160,000	160,000	-	100.00%
Increase (Decrease) in Fund Balance	(39,708)	-	425	-	(9,720)	0.00%
Ending Fund Balance	78,600	78,600	79,025	79,025	425	0.54%

Hotel/Motel funds are used for two purposes: a payment to the Chamber of Commerce, in the amount of \$54,500. The Chamber provides information on developing the visitor industry in El Campo. A transfer for Civic Center operations is included in the amount of \$54,500.

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.

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change from FY19
Beginning Fund Balance	-	-	-	20,530	20,530	0.00%
REVENUES						
Transfer from Hotel/Motel Fund	-	59,360	59,360	54,500	(4,860)	-8.19%
Rental Fees	-	120,000	115,000	115,000	(5,000)	-4.17%
Total Revenues	-	179,360	174,360	169,500	(9,860)	-5.50%
EXPENDITURES						
Civic Center Operations	-	153,830	153,830	169,500	15,670	10.19%
Total Expenditures	-	153,830	153,830	169,500	15,670	10.19%
Increase (Decrease) in Fund Balance	-	25,530	20,530	-	(25,530)	-100.00%
Ending Fund Balance	-	25,530	20,530	20,530	(5,000)	-19.58%

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.

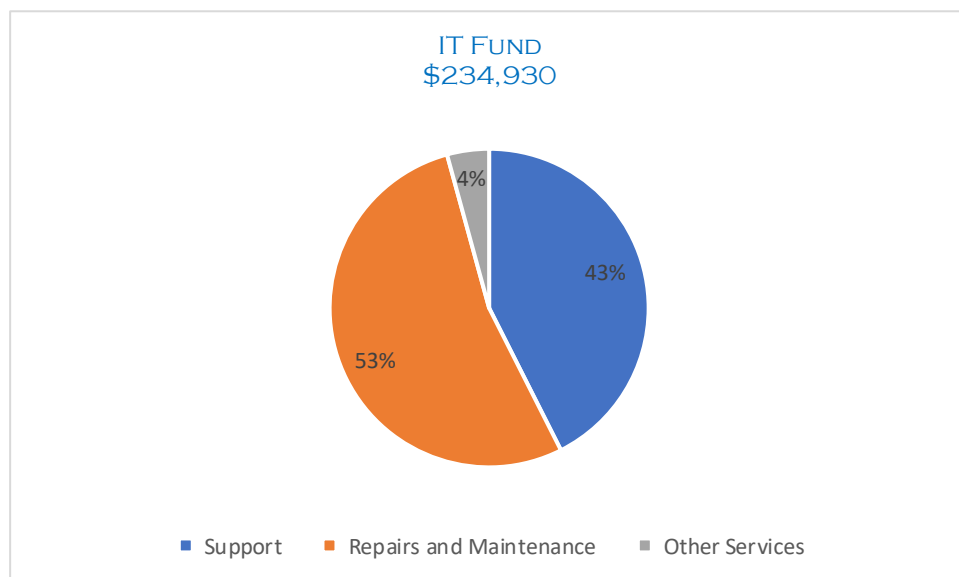
	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change from FY19
Beginning Fund Balance	-	-	-	-	-	0.00%
REVENUES						
Transfer from General Fund	106,058	149,270	149,270	149,270	-	0.00%
Transfer from Water and Sewer Fund	2,571	20,430	20,430	20,430	-	0.00%
Total Revenues	108,629	169,700	169,700	169,700	-	0.00%
EXPENDITURES						
Fleet Replacement	108,629	169,700	169,700	169,700	-	100.00%
Total Expenditures	108,629	169,700	169,700	169,700	-	100.00%
Increase (Decrease) in Fund Balance	-	-	-	-	-	0.00%
Ending Fund Balance	-	-	-	-	-	0.00%

No vehicles are requested for FY20, funds will be used for existing leases on vehicles.

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 \$234,000, Utility Fund of \$62,000, and EMS Fund of \$7,430 will be utilized for equipment purchases as well as any maintenance costs.

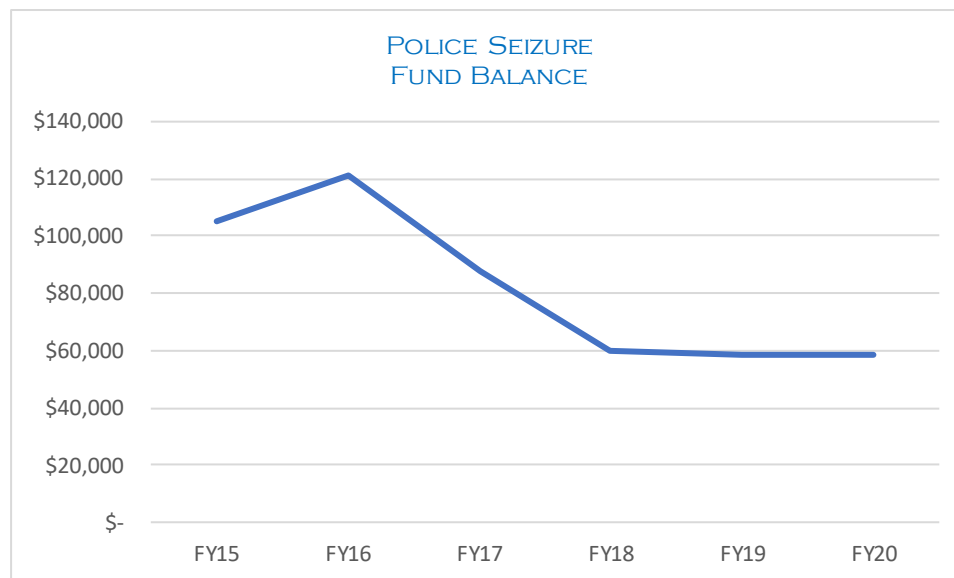
	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change from FY19
Beginning Fund Balance	(194,232)	(277,879)	(277,879)	(218,379)	59,500	-21.41%
REVENUES						
Transfer from General Fund	175,490	193,810	225,000	234,000	40,190	20.74%
Transfer from Water and Sewer Fund	52,010	58,120	62,000	62,000	3,880	0.00%
Transfer from EMS Fund	7,430	7,430	7,430	7,430		0.00%
Total Revenues	234,930	259,360	294,430	303,430	44,070	593.14%
EXPENDITURES						
Support	2,390	100,000	100,000	100,000	-	0.00%
Repairs and Maintenance	111,931	124,930	124,930	124,930		0.00%
Other Services	204,256	10,000	10,000	10,000		0.00%
Total Expenditures	318,577	234,930	234,930	234,930	-	100.00%
Increase (Decrease) in Fund Balance	(83,647)	24,430	59,500	68,500	44,070	0.00%
Ending Fund Balance	(277,879)	(253,449)	(218,379)	(149,879)	103,570	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.

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change from FY19
Beginning Fund Balance	87,929	60,020	60,020	58,720	(1,300)	-2.17%
REVENUES						
Investment Income	663	150	700	500	350	233.33%
Miscellaneous	16,142	4,500	3,000	4,450	(50)	-1.11%
Total Revenues	16,805	4,650	3,700	4,950	300	6.45%
EXPENDITURES						
Public Safety Expenditures	44,714	4,650	5,000	4,950	300	6.45%
Total Expenditures	44,714	4,650	5,000	4,950	300	6.45%
Increase (Decrease) in Fund Balance	(27,909)	-	(1,300)	-	-	0.00%
Ending Fund Balance	60,020	60,020	58,720	58,720	(1,300)	-2.17%



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 \$153,376 annually.

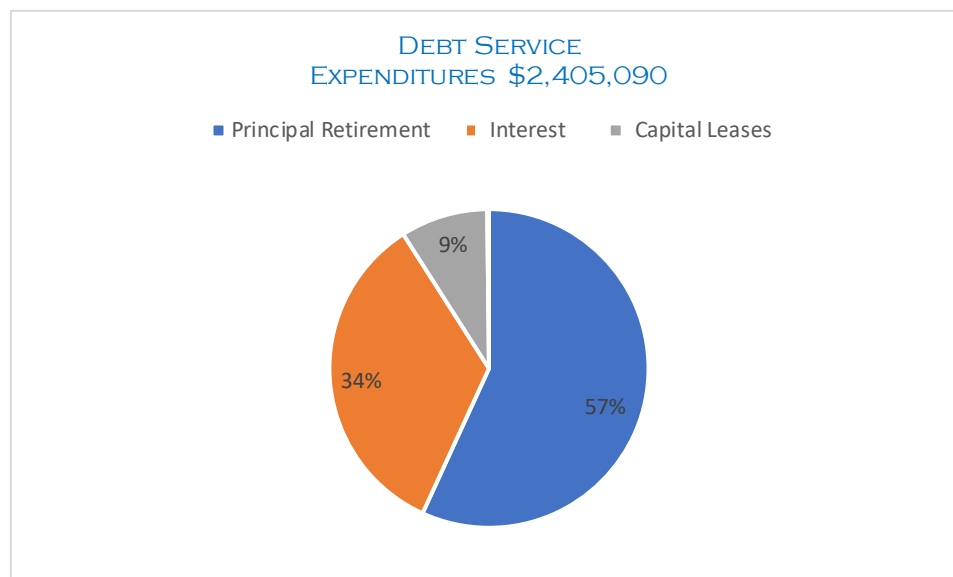
	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change from FY19
Beginning Fund Balance	-	-	-	-	-	0.00%
REVENUES						
Miscellaneous	-	28,060	20,077	153,376	125,316	446.60%
Total Revenues	-	28,060	20,077	153,376	125,316	446.60%
EXPENDITURES						
Street Projects	-	28,060	20,077	153,376	125,316	446.60%
Total Expenditures	-	28,060	20,077	153,376	125,316	446.60%
 Increase (Decrease) in Fund Balance	-	-	-	-	-	0.00%
Ending Fund Balance	-	-	-	-	-	0.00%

There will be a \$1.87 charge, per month, to residential utility customers, the fee was \$0.43 a month per resident in FY19. There will be also be \$6.00 charge, per month, to commercial customers in FY20, this fee was \$1.00 in FY19.

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.

	FY18 Actual	FY19 Amended Budget	FY19 Year End Estimate	FY20 Adopted Budget	Variance from FY19	% Change from FY19
Beginning Fund Balance	109,173	106,569	106,569	123,643		
Ad Valorem Taxes	1,167,028	1,240,560	1,256,334	1,317,240	76,680	6.18%
Interest	1,443	200	1,500	1,000	800	400.00%
Transfers	1,170,763	1,029,530	1,029,530	1,086,850	57,320	5.57%
TOTAL RESOURCES	\$ 2,339,234	\$ 2,270,290	\$ 2,287,364	\$ 2,405,090	\$ 134,800	5.94%
Principal Retirement	1,055,952	1,312,000	1,307,910	1,367,000	55,000	4.19%
Interest	1,095,737	866,390	866,390	820,750	(45,640)	-5.27%
Capital Leases	57,652	87,650	91,740	213,090	125,440	143.11%
Fiscal Agent Fees	2,300	4,250	4,250	4,250	-	0.00%
TOTAL EXPENDITURES	\$ 2,211,641	\$ 2,270,290	\$ 2,270,290	\$ 2,405,090	\$ 134,800	5.94%
GAAP	(130,197)					
Ending Fund Balance	106,569	106,569	123,643	123,643	-	0.00%



CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
DEBT SERVICE FUND

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
508-842	08 Debt - Principal	155,000	0	0	0	0	0%
508-843	08 Debt - Interest	12,263	0	0	0	0	0%
508-844	08 Debt - Fees	500	0	0	0	0	0%
08-2008 Debt Service Total		167,763	0	0	0	0	0%
510-842	10 Debt - Principal	50,000	50,000	50,000	50,000	0	0%
510-843	10 Debt - Interest	53,588	50,250	50,250	48,450	-1,800	-4%
510-844	10 Debt - Fees	500	500	500	500	0	0%
10-2010 Debt Service Total		104,088	100,750	100,750	98,950	-1,800	-2%
512-842	12 Debt - Principal	225,000	235,000	235,000	245,000	10,000	4%
512-843	12 Debt - Interest	53,925	42,990	42,990	36,380	-6,610	-15%
512-844	12 Debt - Fees	550	550	550	550	0	0%
12-2012 Debt Service Total		279,475	278,540	278,540	281,930	3,390	1%
513-842	13 GOBs- Principal	95,000	100,000	100,000	100,000	0	0%
513-843	13 GOBs - Interest	23,706	19,610	19,610	17,610	-2,000	-10%
513-844	13 GOBs - Fees	500	500	500	500	0	0%
13-2013 GOBs Total		119,206	120,110	120,110	118,110	-2,000	-2%
513-852	13 COs - Principal	135,000	140,000	140,000	145,000	5,000	4%
513-853	13 COs - Interest	55,844	50,390	50,390	47,540	-2,850	-6%
513-854	13 COs - Fees	0	250	0	0	-250	-100%
13-2013 COs Total		190,844	190,640	190,390	192,540	1,900	1%
513-862	13 COs Series A- Principal	100,000	105,000	105,000	110,000	5,000	5%
513-863	13 COs Series A - Interest	83,250	75,740	75,740	73,330	-2,410	-3%
513-864	13 COs Series A- Fees	0	500	500	500	0	0%
13-2013 COs Total		183,250	181,240	181,240	183,830	2,590	1%
514-842	14 Tax Notes - Principal	70,000	70,000	70,000	75,000	5,000	7%
514-843	14 Tax Notes - Interest	5,918	3,820	3,820	2,440	-1,380	-36%
514-844	14 Tax Notes - Fees	250	250	250	250	0	0%
14-2014 Tax Notes Total		76,168	74,070	74,070	77,690	3,620	5%
514-852	14 COs - Principal	85,000	85,000	85,000	90,000	5,000	6%
514-853	14 COs- Interest	91,863	90,060	90,060	86,710	-3,350	-4%
514-854	14 COs - Fees	250	250	250	250	0	0%
14-2014 COs Total		177,113	175,310	175,310	176,960	1,650	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	1,290	-50	-4%
514-864	14 COs Series A - Fees	700	700	700	700	0	0%
14-2014 COs Series A Total		39,039	39,040	39,040	38,990	-50	0%

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
DEBT SERVICE FUND (CONTINUED)

		FY18 Actual	FY 19 Amended Budget	FY 19 Year End Estimate	FY 20 Adopted Budget	Variance from FY19	% Change in budget from FY19 to FY20
515-842	15 COs - Principal	15,000	15,000	15,000	15,000	0	0%
515-843	15 COs - interest	1,247	780	780	750	-30	-4%
515-844	15 COs - Fees	0	0	0	0	0	0%
	15-2015 COs Total	16,247	15,780	15,780	15,750	-30	0%
515-852	15 COs Series A - Principal	100,000	105,000	105,000	110,000	5,000	5%
515-853	15 COs Series A- Interest	89,225	77,510	77,510	81,480	3,970	5%
515-854	15 COs Series A - Fees	250	250	250	250	0	0%
	15-2015 COs Series A Total	189,475	182,760	182,760	191,730	8,970	5%
515-862	15 GOBs - Principal	95,000	100,000	100,000	105,000	5,000	5%
515-863	15 GOBs- Interest	186,938	190,400	190,400	175,140	-15,260	-8%
545-864	15 GOBs- Fees	263	500	500	500	0	0%
	15-2015 GOBs Total	282,201	290,900	290,900	280,640	-10,260	-4%
516-842	16 GOBs - Principal	0	265,910	265,910	285,000	19,090	7%
516-843	16 GOBs- Interest	278,561	263,500	263,500	249,630	-13,870	-5%
516-844	16 GOBs- Fees	250	250	250	250	0	0%
	16-2016 GOBs Total	278,811	529,660	529,660	534,880	5,220	1%
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	0	0	0	0	0%
517-845	Dump Truck Capital Lease	0	16,390	16,390	16,390	0	0%
517-846	Tractor/Shredder Capital Lease	0	17,700	17,700	17,700	0	0%
517-847	Zipper Capital Lease	0	0	0	61,350	61,350	100%
517-848	Jetting Machine Capital Lease	0	0	0	30,000	30,000	100%
517-849	Sewer Vactor Truck Capital Lease	0	0	0	30,000	30,000	100%
	17- Capital Leases	135,984	91,740	91,740	213,090	121,350	132%
*** FUND (60) TOTAL EXPENDITURES ***		2,239,661	2,270,540	2,270,290	2,405,090	134,550	6%

CITY OF EL CAMPO
COMBINED OUTSTANDING DEBT SERVICE TO MATURITY

	Principal	Interest	Debt Service	Annual Debt Service
02/01/20	1,367,000	420,589	1,787,589	
08/01/20	0	400,137	400,137	2,187,726
02/01/21	1,398,000	404,760	1,802,760	
08/01/21	0	373,808	373,808	2,176,569
02/01/22	1,368,000	378,431	1,746,431	
08/01/22	0	355,431	355,431	2,101,863
02/01/23	1,418,000	355,431	1,773,431	
08/01/23	0	331,331	331,331	2,104,763
02/01/24	1,493,000	331,331	1,824,331	
08/01/24	0	304,813	304,813	2,129,144
02/01/25	1,290,000	304,813	1,594,813	
08/01/25	0	279,734	279,734	1,874,547
02/01/26	1,315,000	279,734	1,594,734	
08/01/26	0	257,741	257,741	1,852,475
02/01/27	1,360,000	257,741	1,617,741	
08/01/27	0	235,497	235,497	1,853,238
02/01/28	1,280,000	235,497	1,515,497	
08/01/28	0	213,959	213,959	1,729,456
02/01/29	1,325,000	213,959	1,538,959	
08/01/29	0	191,894	191,894	1,730,853
02/01/30	1,125,000	191,894	1,316,894	
08/01/30	0	172,650	172,650	1,489,544
02/01/31	980,000	172,650	1,152,650	
08/01/31	0	156,069	156,069	1,308,719
02/01/32	1,015,000	156,069	1,171,069	
08/01/32	0	138,906	138,906	1,309,975
02/01/33	855,000	138,906	993,906	
08/01/33	0	123,506	123,506	1,117,413
02/01/34	700,000	123,506	823,506	
08/01/34	0	111,369	111,369	934,875
02/01/35	725,000	111,369	836,369	
08/01/35	0	99,088	99,088	935,456
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
	24,684,000	8,837,009	33,521,009	33,521,009

DEBT SERVICE FUND
COMBINED OUTSTANDING DEBT SERVICE TO MATURITY

	Principal	Interest	Debt Service	Annual Debt Service
02/01/20	700,500	291,982	992,482	
08/01/20	0	281,190	281,190	1,273,671
02/01/21	718,081	285,813	1,003,893	
08/01/21	0	265,138	265,138	1,269,031
02/01/22	741,030	269,761	1,010,790	
08/01/22	0	256,797	256,797	1,267,588
02/01/23	772,565	256,797	1,029,362	
08/01/23	0	243,165	243,165	1,272,527
02/01/24	809,205	243,165	1,052,370	
08/01/24	0	228,040	228,040	1,280,410
02/01/25	724,039	228,040	952,079	
08/01/25	0	213,591	213,591	1,165,670
02/01/26	751,883	213,591	965,474	
08/01/26	0	202,655	202,655	1,168,129
02/01/27	766,681	202,655	969,336	
08/01/27	0	192,276	192,276	1,161,612
02/01/28	670,939	192,276	863,215	
08/01/28	0	183,186	183,186	1,046,402
02/01/29	694,657	183,186	877,843	
08/01/29	0	174,279	174,279	1,052,122
02/01/30	735,645	174,279	909,923	
08/01/30	0	161,795	161,795	1,071,718
02/01/31	763,489	161,795	925,284	
08/01/31	0	148,575	148,575	1,073,858
02/01/32	788,081	148,575	936,655	
08/01/32	0	134,929	134,929	1,071,584
02/01/33	781,622	134,929	916,550	
08/01/33	0	120,962	120,962	1,037,513
02/01/34	666,160	120,962	787,122	
08/01/34	0	109,456	109,456	896,579
02/01/35	690,115	109,456	799,571	
08/01/35	0	97,796	97,796	897,367
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
	17,373,409	7,240,180	24,613,589	24,613,589

UTILITY FUND
COMBINED OUTSTANDING DEBT SERVICE TO MATURITY

	Principal	Interest	Debt Service	Annual Debt Service
02/01/20	666,500	128,608	795,108	
08/01/20	0	118,948	118,948	914,055
02/01/21	679,920	118,948	798,867	
08/01/21	0	108,670	108,670	907,537
02/01/22	626,971	108,670	735,641	
08/01/22	0	98,634	98,634	834,275
02/01/23	645,435	98,634	744,069	
08/01/23	0	88,167	88,167	832,236
02/01/24	683,795	88,167	771,962	
08/01/24	0	76,772	76,772	848,734
02/01/25	565,962	76,772	642,734	
08/01/25	0	66,143	66,143	708,877
02/01/26	563,117	66,143	629,260	
08/01/26	0	55,086	55,086	684,346
02/01/27	593,319	55,086	648,405	
08/01/27	0	43,221	43,221	691,626
02/01/28	609,061	43,221	652,282	
08/01/28	0	30,773	30,773	683,055
02/01/29	630,343	30,773	661,116	
08/01/29	0	17,615	17,615	678,731
02/01/30	389,356	17,615	406,971	
08/01/30	0	10,855	10,855	417,826
02/01/31	216,511	10,855	227,366	
08/01/31	0	7,494	7,494	234,861
02/01/32	226,920	7,494	234,414	
08/01/32	0	3,977	3,977	238,391
02/01/33	73,379	3,977	77,356	
08/01/33	0	2,544	2,544	79,900
02/01/34	33,840	2,544	36,384	
08/01/34	0	1,913	1,913	38,296
02/01/35	34,885	1,913	36,798	
08/01/35	0	1,292	1,292	38,090
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
	7,310,591	1,596,829	8,907,420	8,907,420

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
02/01/20	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
	1,195,000	347,738	1,542,738	1,542,738

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
02/01/20	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
	1,335,000	103,725	1,438,725	1,438,725

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
02/01/20	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
	855,000	78,284	933,284	933,284

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
02/01/20	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
	2,125,000	350,184	2,475,184	2,475,184

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%

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

	Principal	Interest	Debt Service	Annual Debt Service
02/01/20	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
	2,020,000	605,338	2,625,338	2,625,338

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
02/01/20	75,000	1,594	76,594	
08/01/20		844	844	77,438
02/01/21	75,000	844	75,844	75,844
	150,000	3,281	153,281	153,281

CERTIFICATES OF OBLIGATION, SERIES 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
02/01/20	90,000	43,806	133,806	
08/01/20		42,906	42,906	176,713
02/01/21	90,000	42,906	132,906	
08/01/21		42,006	42,006	174,913
02/01/22	90,000	42,006	132,006	
08/01/22		40,994	40,994	173,000
02/01/23	95,000	40,994	135,994	
08/01/23		39,806	39,806	175,800
02/01/24	95,000	39,806	134,806	
08/01/24		38,381	38,381	173,188
02/01/25	100,000	38,381	138,381	
08/01/25		36,381	36,381	174,763
02/01/26	105,000	36,381	141,381	
08/01/26		34,281	34,281	175,663
02/01/27	100,000	34,281	134,281	
08/01/27		32,281	32,281	166,563
02/01/28	100,000	32,281	132,281	
08/01/28		30,281	30,281	162,563
02/01/29	105,000	30,281	135,281	
08/01/29		28,181	28,181	163,463
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
	2,455,000	1,038,700	3,493,700	3,493,700

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

	Principal	Interest	Debt Service	Annual Debt Service
02/01/20	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
	189,000	4,143	193,143	193,143

GENERAL OBLIGATION BONDS, SERIES 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
02/01/20	105,000	88,619	193,619	
08/01/20		86,519	86,519	280,138
02/01/21	110,000	86,519	196,519	
08/01/21		84,319	84,319	280,838
02/01/22	115,000	84,319	199,319	
08/01/22		82,019	82,019	281,338
02/01/23	120,000	82,019	202,019	
08/01/23		79,619	79,619	281,638
02/01/24	125,000	79,619	204,619	
08/01/24		77,119	77,119	281,738
02/01/25	130,000	77,119	207,119	
08/01/25		74,519	74,519	281,638
02/01/26	135,000	74,519	209,519	
08/01/26		71,819	71,819	281,338
02/01/27	140,000	71,819	211,819	
08/01/27		69,719	69,719	281,538
02/01/28	145,000	69,719	214,719	
08/01/28		67,544	67,544	282,263
02/01/29	150,000	67,544	217,544	
08/01/29		65,294	65,294	282,838
02/01/30	155,000	65,294	220,294	
08/01/30		62,969	62,969	283,263
02/01/31	165,000	62,969	227,969	
08/01/31		60,288	60,288	288,256
02/01/32	170,000	60,288	230,288	
08/01/32		57,525	57,525	287,813
02/01/33	175,000	57,525	232,525	
08/01/33		54,463	54,463	286,988
02/01/34	185,000	54,463	239,463	
08/01/34		51,225	51,225	290,688
02/01/35	190,000	51,225	241,225	
08/01/35		47,900	47,900	289,125
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
	4,710,000	2,737,131	7,447,131	7,447,131

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

	Principal	Interest	Debt Service	Annual Debt Service
02/01/20	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
	90,000	2,735	92,735	92,735

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
02/01/20	110,000	41,425	151,425	
08/01/20		40,050	40,050	191,475
02/01/21	110,000	40,050	150,050	
08/01/21		38,675	38,675	188,725
02/01/22	115,000	38,675	153,675	
08/01/22		36,375	36,375	190,050
02/01/23	120,000	36,375	156,375	
08/01/23		33,975	33,975	190,350
02/01/24	125,000	33,975	158,975	
08/01/24		31,475	31,475	190,450
02/01/25	130,000	31,475	161,475	
08/01/25		28,875	28,875	190,350
02/01/26	135,000	28,875	163,875	
08/01/26		26,175	26,175	190,050
02/01/27	140,000	26,175	166,175	
08/01/27		23,375	23,375	189,550
02/01/28	145,000	23,375	168,375	
08/01/28		20,475	20,475	188,850
02/01/29	150,000	20,475	170,475	
08/01/29		17,850	17,850	188,325
02/01/30	155,000	17,850	172,850	
08/01/30		15,138	15,138	187,988
02/01/31	160,000	15,138	175,138	
08/01/31		12,338	12,338	187,475
02/01/32	165,000	12,338	177,338	
08/01/32		9,450	9,450	186,788
02/01/33	170,000	9,450	179,450	
08/01/33		6,388	6,388	185,838
02/01/34	180,000	6,388	186,388	
08/01/34		3,238	3,238	189,625
02/01/35	185,000	3,238	188,238	188,238
	2,295,000	729,125	3,024,125	3,024,125

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
02/01/20	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
	7,265,000	2,836,625	10,101,625	10,101,625

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

	Principal	Interest	Debt Service
10/26/19	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	2,705,613	11,248,974

Note: The CDC has obligated \$500,000 towards this debt payment, and will pay the amount in FY20.

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.

Public Safety Projects

- ❖ Police Unit: \$44,000 for a vehicle and associated equipment for a marked Patrol Unit in the Police Department. Vehicles are replaced every three years due to extremely high mileage and utilization.
- ❖ Fire Unit: \$35,000 for a vehicle and associated equipment. This vehicle will be provided to the Assistant Fire Chief and will be replaced again in ten years.
- ❖ Ambulance: \$98,000 is included in the Proposed Budget for an ambulance van for EMS. This unit will replace an existing unit.

Parks Projects

- ❖ Mower: \$13,650 to replace a mower in the Parks Department. Mowers are used to maintain our parks system.
- ❖ *Friendship Park and Willie Bell Park walking trail rehabilitation: \$15,000 for supplies to rehab these trails utilizing in-house labor and streets equipment.*
- ❖ Willie Bell Park Parking Lot Paving: \$50,000 for Phase I of Willie Bell Parking Lot improvements.

Streets Projects

- ❖ *Sealcoating: \$400,000 annually to rehabilitate streets throughout El Campo, this is a multi-year effort.*
- ❖ Street Sweeper: \$50,000 annually for five years to replace 2014 Street Sweeper. The sweeper will improve aesthetics, improve stormwater runoff quality, improve air quality, reduce hazards to automobiles, cyclists and pedestrians.
- ❖ Asphalt Zipper: \$61,350 annually for five years purchase of the Asphalt Zipper for full depth reclamation to street surface treatments, this purchase was approved by Council on February 25, 2019.

Water and Sewer Projects

- ❖ *Sewer Jetting Machine: \$30,000 annually for three years to replace the existing 2008 sewer jetting machine. The sewer jetting machine is a powerful, drain cleaning machine that uses high-pressure water jets to clear away blockages in residential and commercial lines.*
- ❖ *Sewer Vactor Truck: \$30,000 annually for ten years to purchase a non CDL Vactor Truck for sewer line maintenance. The truck combines high-pressure water jetting to scour pipes clean and a high-flow vacuum to dispose of materials that can cause blockage.*
- ❖ *Main Replacement: \$400,000 annually for rehabilitation on water collection mains or distribution mains. These funds are used throughout the fiscal year on areas identified as in need of system repair.*
- ❖ *Plant Maintenance: \$45,000 annually for water and sewer maintenance.*

- ❖ Chemical Lifting Hoists: \$18,000 for new hoists to replace existing hoists which pose a safety risk due to age and use. These hoists would replace both the chlorine and sulfur dioxide lifting hoists.
- ❖ Chemical Vacuum Induction Unit: \$5,000 for a more reliable chlorine feeding system to prevent possible unit failure and the loss of chemical disinfection process at the Wastewater Treatment Plant.
- ❖ Chemical Weight Scales: \$10,000 to replace the electronic scales for chemical storage area. The current scales have become inoperable and will not record accurate weights which could lead to a shortage of chemical attributable to inaccurate weight readings.

Operating Impact

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

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

**Items in italics are projects identified in the FY20 Strategic Plan.*

CITY OF EL CAMPO, TEXAS
FY20 DETAILED ADOPTED BUDGET
CIP PROJECT LISTING

Department		Description	Cost	Funding Source
Fire	Vehicle		\$ 35,000.00	General Fund
Parks	Mower		\$ 13,650.00	General Fund
<i>Parks</i>		<i>Friendship Park and Willie Bell Park Walking Trail Rehabilitation</i>	<i>\$ 15,000.00</i>	<i>General Fund</i>
<i>Parks</i>		<i>Willie Bell Parking Lot Paving</i>	<i>\$ 50,000.00</i>	<i>General Fund</i>
<i>Streets</i>		<i>Sealcoating</i>	<i>\$ 400,000.00</i>	<i>General Fund and Transportation User Fee Fund</i>
Streets	Street Sweeper (capital lease, year 1 of 5)		\$ 38,010.00	Debt Service Fund
<i>Streets</i>	<i>Asphalt Zipper (capital lease, year 1 of 5)</i>		<i>\$ 61,350.00</i>	<i>Debt Service Fund</i>
<i>Utilities</i>	<i>Main Replacements</i>		<i>\$ 400,000.00</i>	<i>Utility Fund</i>
<i>Utilities</i>	<i>Sewer Jetting Machine (capital lease, year 1 of 3)</i>		<i>\$ 30,000.00</i>	<i>Utility Fund</i>
<i>Utilities</i>	<i>Plant Maintenance</i>		<i>\$ 45,000.00</i>	<i>Utility Fund</i>
<i>Utilities</i>	<i>Sewer Vactor Truck (capital lease, year 1 of 10)</i>		<i>\$ 30,000.00</i>	<i>Utility Fund</i>
WWTP	Chemical Lifting Hoists		\$ 18,000.00	Utility Fund
WWTP	Chemical Vacuum Induction Unit		\$ 5,000.00	Utility Fund
WWTP	Chemical Weight Scales		\$ 10,000.00	Utility Fund
EMS	Ambulance		\$ 98,000.00	EMS Fund
Total			\$ 1,249,010.00	

Items in blue are projects identified in the Strategic Plan

City of El Campo

Five Year Capital Improvement Project Sheet

PROJECT NUMBER:	PS0101	YEAR:	2020				
PROJECT NAME:	FIRE RESPONDER UNIT						
DEPARTMENT:	FIRE						
DESCRIPTION:	NEW RESPONDER UNIT FOR FIRE						
<i>Purchase of a new unit to replace existing unit, includes funds for vehicle and associated equipment.</i>							
JUSTIFICATION:							
<i>Vehicles are replaced every ten years. Existing vehicle will be auctioned and revenue will be placed in sale of fixed assets.</i>							
BUDGET IMPACT:							
Funds are included in the General Fund, line item 01-522-940.							
PROJECT COSTS		Five Year Plan Estimates					
		2020	2021	2022	2023	2024	Totals
Preliminary Engineering							
Design						0	
Construction						0	
Contingency						0	
Other Costs	35,000					35,000	
Total Costs	35,000	0	0	0	0	35,000	
FUNDING SOURCES		Five Year Plan Estimates					Totals
		2020	2021	2022	2023	2024	
General Fund	35,000					0	
						0	
						35,000	
Total Funding	35,000	0	0	0	0	35,000	
PROJECT SCHEDULE		Five Year Estimated Schedule					
		2020	2021	2022	2023	2024	
Design							
Bid							
Construction							
IMPACT ON BUDGET		Impact on Operations					Totals
		2020	2021	2022	2023	2024	
Operating Cost	1,500	1,500	1,500	1,500	1,500	7,500	
Total Impact	1,500	1,500	1,500	1,500	1,500	7,500	



City of El Campo

Five Year Capital Improvement Project Sheet

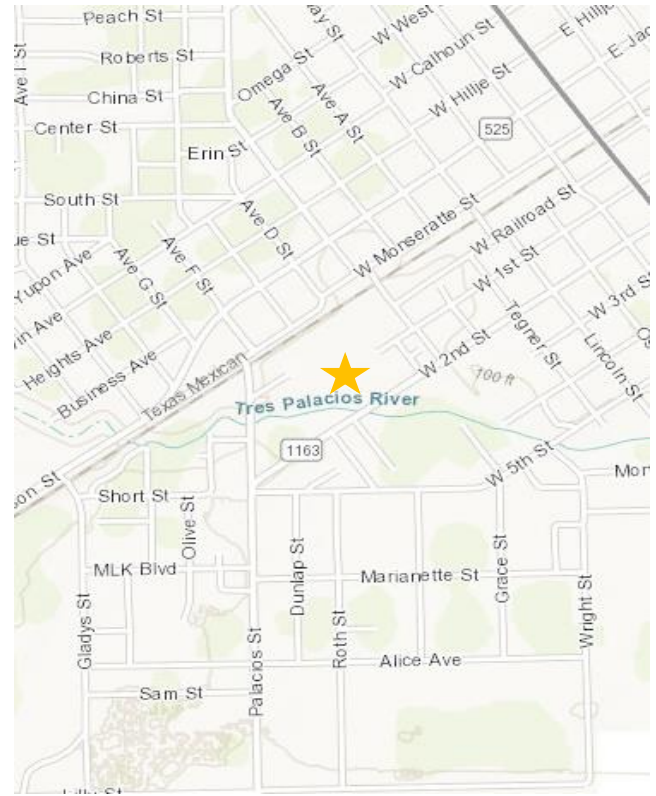
PROJECT NUMBER:	PK0001	YEAR:	2020				
PROJECT NAME:	PARKS MOWER						
DEPARTMENT:	PARKS						
DESCRIPTION:	NEW MOWER FOR PARKS						
<p><i>Purchase of a new mower to maintain the parks system.</i></p>							
JUSTIFICATION:							
<p><i>Mowers are replaced as needed. Existing vehicle will be auctioned and revenue will be placed in sale of fixed assets.</i></p>							
BUDGET IMPACT:							
<p>Funds are included in the General Fund, line item 01-541-920.</p>							
PROJECT COSTS		Five Year Plan Estimates					
		2020	2021	2022	2023	2024	Totals
Preliminary Engineering							
Design							0
Construction							0
Contingency							0
Other Costs		13,650					13,650
Total Costs		13,650	0	0	0	0	13,650
FUNDING SOURCES		Five Year Plan Estimates					Totals
		2020	2021	2022	2023	2024	
General Fund		13,650					13,650
Total Funding		13,650	0	0	0	0	13,650
PROJECT SCHEDULE		Five Year Estimated Schedule					
		2020	2021	2022	2023	2024	
Design							
Bid							
Construction							
IMPACT ON BUDGET		Impact on Operations					Totals
		2020	2021	2022	2023	2024	
Operating Cost		500	500	500	500	500	2,500
Total Impact		500	500	500	500	500	2,500



City of El Campo

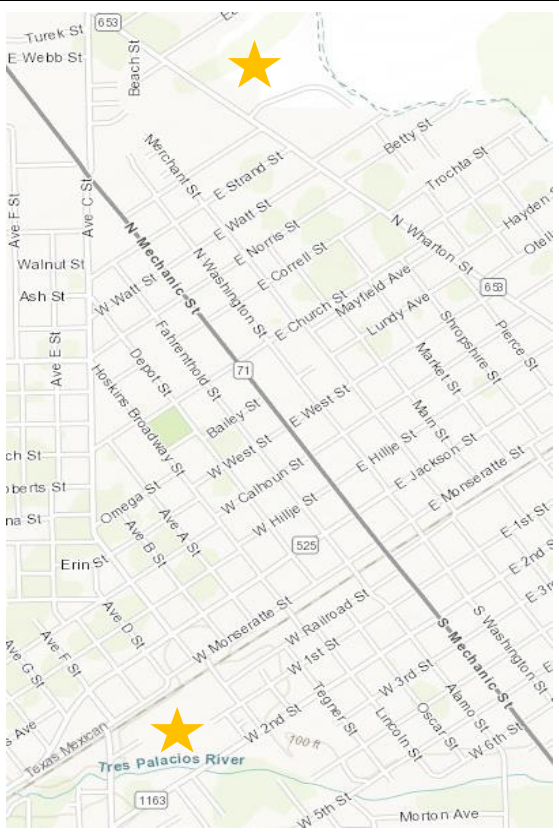
Five Year Capital Improvement Project Sheet

PROJECT NUMBER:	PK0003	YEAR:	2020				
PROJECT NAME:	WILLIE BELL PARKING LOT						
DEPARTMENT:	PARKS						
DESCRIPTION:	IMPROVEMENTS TO WILLIE BELL PARKING LOT						
<p><i>Improvements to Willie Bell Park parking lot, which is currently unsurfaced to an asphalt surface. It should be noted that this project is divided into phases. Phase I is scheduled for FY20.</i></p>							
JUSTIFICATION:							
<p><i>Currently, all parking at the park is unsurfaced and is unclear where to park. This park is utilized heavily, particularly during soccer season and the summer.</i></p>							
BUDGET IMPACT:							
<p>Funds are included in the General Fund, line item 01-541-918.</p>							
PROJECT COSTS		Five Year Plan Estimates					
		2020	2021	2022	2023	2024	Totals
Preliminary Engineering							
Design							0
Construction		50,000					50,000
Contingency							0
Other Costs							0
Total Costs		50,000	0	0	0	0	50,000
FUNDING SOURCES		Five Year Plan Estimates					Totals
		2020	2021	2022	2023	2024	Totals
General Fund		50,000					50,000
Total Funding		50,000	0	0	0	0	50,000
PROJECT SCHEDULE		Five Year Estimated Schedule					
		2020	2021	2022	2023	2024	
Design							
Bid							
Construction		50,000					
IMPACT ON BUDGET		Impact on Operations					Totals
		2020	2021	2022	2023	2024	Totals
Operating Cost				2,500			2,500
Total Impact		0	0	2,500	0	0	2,500



City of El Campo

Five Year Capital Improvement Project Sheet

PROJECT NUMBER:	PK0002	YEAR:	2020				
PROJECT NAME:	PARKS TRAIL IMPROVEMENTS						
DEPARTMENT:	PARKS						
DESCRIPTION:	TRAIL IMPROVEMENTS TO WILLIE BELL AND FRIENDSHIP PARKS						
<p><i>Improvements to Willie Bell and Friendship Park trails, utilizing in-house labor and existing equipment. Funds are needed for materials.</i></p>							
JUSTIFICATION:							
<p><i>Trails have been patched over the last several years but are experiencing heavy cracking, uneven surfaces and could pose a safety hazard to our runners and walkers.</i></p>							
BUDGET IMPACT:							
<p>Funds are included in the General Fund, line item 01-541-917.</p>							
PROJECT COSTS		Five Year Plan Estimates					Totals
		2020	2021	2022	2023	2024	
Preliminary Engineering							
Design							0
Construction		15,000					15,000
Contingency							0
Other Costs							0
Total Costs		15,000	0	0	0	0	15,000
FUNDING SOURCES							
		Five Year Plan Estimates					Totals
		2020	2021	2022	2023	2024	
General Fund		15,000					0
							0
							15,000
Total Funding		15,000	0	0	0	0	15,000
PROJECT SCHEDULE							
		Five Year Estimated Schedule					
		2020	2021	2022	2023	2024	
Design							
Bid							
Construction		15,000					
IMPACT ON BUDGET							
		Impact on Operations					Totals
		2020	2021	2022	2023	2024	
Operating Cost							0
Total Impact		0	0	0	0	0	0

City of El Campo

Five Year Capital Improvement Project Sheet

PROJECT NUMBER:	ST0103	YEAR:	2020					
PROJECT NAME:	ASPHALT ZIPPER							
DEPARTMENT:	STREETS							
DESCRIPTION:	ASPHALT ZIPPER							
<p><i>Purchase of an Asphalt Zipper for full depth reclamation to street surface treatments.</i></p>								
JUSTIFICATION:								
<p><i>The Asphalt Zipper is the most cost-effective and productive way to repair roads and open utility trenches. It will solve base problems, rather than covering them up. It will turn existing asphalt into re-useable material, reducing or eliminating new material, reducing or eliminating new materials.</i></p>								
BUDGET IMPACT:								
<p>Funds are included in the Debt Service Fund, line item 60-517-847.</p>								
PROJECT COSTS		Five Year Plan Estimates						
		2020	2021	2022	2023	2024	Totals	
Preliminary Engineering								
Design							0	
Construction							0	
Contingency							0	
Other Costs		61,350	61,350	61,350	61,350	61,350	306,750	
Total Costs		61,350	61,350	61,350	61,350	61,350	306,750	
FUNDING SOURCES		Five Year Plan Estimates					Totals	
		2020	2021	2022	2023	2024		
Debt Service Fund		61,350	61,350	61,350	61,350	61,350	306,750	
							0	
Total Funding		61,350	61,350	61,350	61,350	61,350	306,750	
PROJECT SCHEDULE		Five Year Estimated Schedule						
		2020	2021	2022	2023	2024		
Design								
Bid								
Construction								
IMPACT ON BUDGET		Impact on Operations						Totals
		2020	2021	2022	2023	2024		
Operating Cost		1,000	1,000	1,000	1,000	1,000	5,000	
Total Impact		1,000	1,000	1,000	1,000	1,000	5,000	



City of El Campo
Five Year Capital Improvement Project Sheet

PROJECT NUMBER:	ST0102	YEAR:	2020				
PROJECT NAME:	STREET SWEEPER						
DEPARTMENT:	STREETS						
DESCRIPTION:	NEW STREET SWEEPER						
<p><i>Replacement of existing street sweeper that is aged and in constant need of repair.</i></p>							
JUSTIFICATION:							
<p><i>This sweeper will improve aesthetics, improve stormwater runoff quality, improve air quality, and reduce hazards to automobiles, pedestrians and cyclists.</i></p>							
BUDGET IMPACT:							
<p style="text-align: center;">Funds are included in the Debt Service Fund, line item 60-517-843.</p>							
PROJECT COSTS		Five Year Plan Estimates					
		2020	2021	2022	2023	2024	Totals
Preliminary Engineering							
Design							0
Construction							0
Contingency							0
Other Costs		38,010	50,000	50,000	50,000	50,000	238,010
Total Costs		38,010	50,000	50,000	50,000	50,000	238,010
FUNDING SOURCES		Five Year Plan Estimates					Totals
		2020	2021	2022	2023	2024	
Debt Service Fund		38,010	50,000	50,000	50,000	50,000	238,010
Total Funding		38,010	50,000	50,000	50,000	50,000	238,010
PROJECT SCHEDULE		Five Year Estimated Schedule					
		2020	2021	2022	2023	2024	
Design							
Bid							
Construction							
IMPACT ON BUDGET		Impact on Operations					Totals
		2020	2021	2022	2023	2024	
Operating Cost		3,500	3,500	3,500	3,500	3,500	17,500
Total Impact		3,500	3,500	3,500	3,500	3,500	17,500



City of El Campo

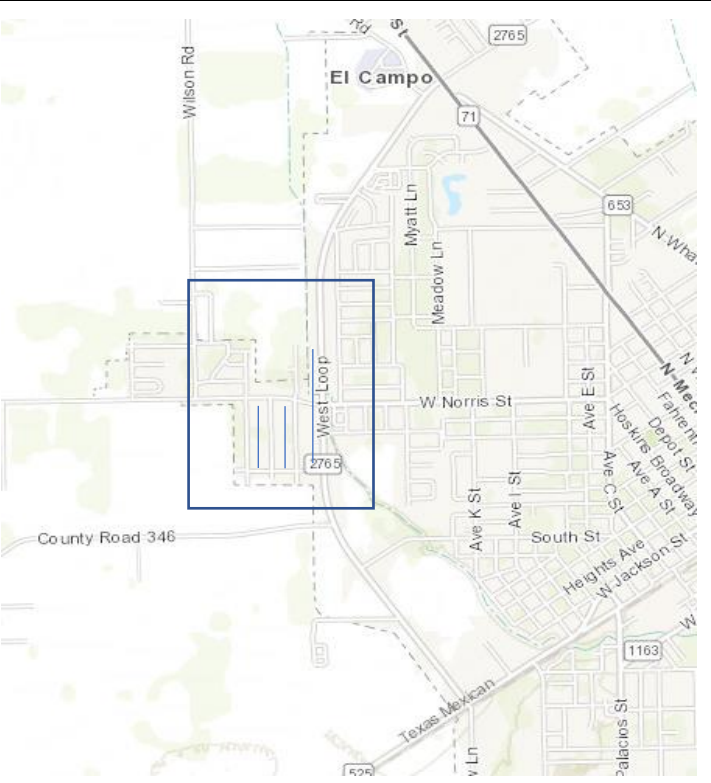
Five Year Capital Improvement Project Sheet

PROJECT NUMBER:	ST0101	YEAR:	2020				
PROJECT NAME:	SEALCOATING						
DEPARTMENT:	STREETS						
DESCRIPTION:	SEALCOATING						
<p><i>Annual sealcoating of paved streets within the City of El Campo.</i></p>							
JUSTIFICATION:							
<p><i>Funds are budgeted annually to rehabilitate steets throughout El Campo, this is a multi-year effort.</i></p>							
BUDGET IMPACT:							
<p>Funds are included in the General Fund, line item 01-531-445.</p>							
PROJECT COSTS		Five Year Plan Estimates					
		2020	2021	2022	2023	2024	Totals
Preliminary Engineering							
Design							0
Construction		400,000	400,000	400,000	400,000	400,000	2,000,000
Contingency							0
Other Costs							0
Total Costs		400,000	400,000	400,000	400,000	400,000	2,000,000
FUNDING SOURCES		Five Year Plan Estimates					Totals
		2020	2021	2022	2023	2024	
General Fund		292,960	279,580	279,580	265,000	251,500	1,368,620
Transportation User Fee		107,040	120,420	120,420	135,000	148,500	631,380
Total Funding		400,000	400,000	400,000	400,000	400,000	2,000,000
PROJECT SCHEDULE		Five Year Estimated Schedule					
		2020	2021	2022	2023	2024	
Design							
Bid							
Construction		400,000	400,000	400,000	400,000	400,000	
Total Impact		5,000	5,000	5,000	5,000	5,000	
IMPACT ON BUDGET		Impact on Operations					Totals
		2020	2021	2022	2023	2024	
Operating Cost		5,000	5,000	5,000	5,000	5,000	25,000
Total Impact		5,000	5,000	5,000	5,000	5,000	25,000



City of El Campo

Five Year Capital Improvement Project Sheet

PROJECT NUMBER:	UT0100	YEAR:	2020				
PROJECT NAME:	MAIN REPLACEMENTS						
DEPARTMENT:	UTILITIES						
DESCRIPTION:	MAIN REPLACEMENTS						
<p><i>Annual funds for rehabilitation on water collection or distribution mains. The areas proposed for FY20 include the lines located on Michael Street, Byrne Street and Lynn Street.</i></p>							
JUSTIFICATION:							
<p><i>These funds are used throughout the year on areas identified as in need of system repair.</i></p>							
BUDGET IMPACT:							
<p>Funds are included in the Utility Fund, line item 02-575-915.</p>							
PROJECT COSTS		Five Year Plan Estimates					Totals
		2020	2021	2022	2023	2024	
Preliminary Engineering							
Design							0
Construction		400,000	400,000	400,000	400,000	400,000	2,000,000
Contingency							0
Other Costs							0
Total Costs		400,000	400,000	400,000	400,000	400,000	2,000,000
FUNDING SOURCES		Five Year Plan Estimates					Totals
		2020	2021	2022	2023	2024	
Utility Fund		400,000	400,000	400,000	400,000	400,000	2,000,000
							0
Total Funding		400,000	400,000	400,000	400,000	400,000	2,000,000
PROJECT SCHEDULE		Five Year Estimated Schedule					
		2020	2021	2022	2023	2024	
Design							
Bid							
Construction		400,000	400,000	400,000	400,000	400,000	
IMPACT ON BUDGET		Impact on Operations					Totals
		2020	2021	2022	2023	2024	
Operating Cost		1,000	1,000	1,000	1,000	1,000	5,000
Total Impact		1,000	1,000	1,000	1,000	1,000	5,000

City of El Campo

Five Year Capital Improvement Project Sheet

PROJECT NUMBER:	UT0101	YEAR:	2020				
PROJECT NAME:	SEWER JETTING MACHINE						
DEPARTMENT:	UTILITIES						
DESCRIPTION:	SEWER JETTING MACHINE						
<p><i>Replacement of the aging jet machine.</i></p>							
JUSTIFICATION:							
<p><i>The sewer jetting machine is a powerful, drain chealning machine that uses high-pressure water jets to clear away blockages in residential and commercial lines.</i></p>							
BUDGET IMPACT:							
<p>Funds are included in the Utility Fund, line item 02-508-718.</p>							
PROJECT COSTS		Five Year Plan Estimates					
		2020	2021	2022	2023	2024	Totals
Preliminary Engineering							
Design							0
Construction							0
Contingency							0
Other Costs		30,000	30,000	30,000			90,000
Total Costs		30,000	30,000	30,000	0	0	90,000
FUNDING SOURCES		Five Year Plan Estimates					Totals
		2020	2021	2022	2023	2024	
Utiluty Fund		30,000	30,000	30,000			90,000
							0
Total Funding		30,000	30,000	30,000	0	0	90,000
PROJECT SCHEDULE		Five Year Estimated Schedule					
		2020	2021	2022	2023	2024	
Design							
Bid							
Construction							
IMPACT ON BUDGET		Impact on Operations					Totals
		2020	2021	2022	2023	2024	
Operating Cost		500	500	500	500	500	2,500
Total Impact		500	500	500	500	500	2,500



City of El Campo

Five Year Capital Improvement Project Sheet


PROJECT NUMBER:	UT0102	YEAR:	2020				
PROJECT NAME:	PLANT MAINTENANCE						
DEPARTMENT:	UTILITIES						
DESCRIPTION:	PLANT MAINTENANCE						
<i>Annual plant maintenance.</i>							
JUSTIFICATION:							
<i>Funds are included for annual plant maintenance.</i>							
BUDGET IMPACT:							
<p style="text-align: center;">Funds are included in the Utility Fund, line item 02-575-916.</p>							
PROJECT COSTS		Five Year Plan Estimates					
		2020	2021	2022	2023	2024	Totals
Preliminary Engineering							
Design							0
Construction							0
Contingency							0
Other Costs		45,000	45,000	45,000	45,000	45,000	225,000
Total Costs		45,000	45,000	45,000	45,000	45,000	225,000
FUNDING SOURCES		Five Year Plan Estimates					Totals
		2020	2021	2022	2023	2024	
Utility Fund		45,000	45,000	45,000	45,000	45,000	225,000
Total Funding		45,000	45,000	45,000	45,000	45,000	225,000
PROJECT SCHEDULE		Five Year Estimated Schedule					
		2020	2021	2022	2023	2024	
Design							
Bid							
Construction							
IMPACT ON BUDGET		Impact on Operations					Totals
		2020	2021	2022	2023	2024	
Operating Cost							0
Total Impact		0	0	0	0	0	0



City of El Campo

Five Year Capital Improvement Project Sheet

PROJECT NUMBER:	UT0103	YEAR:	2020			
PROJECT NAME:	SEWER VACTOR TRUCK					
DEPARTMENT:	UTILITIES					
DESCRIPTION:	SEWER VACTOR TRUCK					
<p><i>Purchase (through a 10-year capital lease) of a non-CDL sewer vactor truck.</i></p>						
JUSTIFICATION:						
<p><i>The truck combines high-pressure water jetting to scour pipes clean and a high flow vacuum to dispose of materials that can cause blockage.</i></p>						
BUDGET IMPACT:						
<p>Funds are included in the Utility Fund, line item 02-508-718.</p>						



PROJECT COSTS	Five Year Plan Estimates					Totals
	2020	2021	2022	2023	2024	
Preliminary Engineering						
Design						0
Construction						0
Contingency						0
Other Costs	30,000	30,000	30,000	30,000	30,000	150,000
Total Costs	30,000	30,000	30,000	30,000	30,000	150,000

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2020	2021	2022	2023	2024	
Utility Fund	30,000	30,000	30,000	30,000	30,000	150,000
Total Funding	30,000	30,000	30,000	30,000	30,000	150,000

PROJECT SCHEDULE	Five Year Estimated Schedule					
	2020	2021	2022	2023	2024	
Design						
Bid						
Construction						

IMPACT ON BUDGET	Impact on Operations					Totals
	2020	2021	2022	2023	2024	
Operating Cost	3,500	3,500	3,500	3,500	3,500	17,500
Total Impact	3,500	3,500	3,500	3,500	3,500	17,500

City of El Campo

Five Year Capital Improvement Project Sheet

PROJECT NUMBER:	UT0104	YEAR:	2020				
PROJECT NAME:	CHEMICAL LIFTING HOISTS						
DEPARTMENT:	UTILITIES						
DESCRIPTION:	CHEMICAL LIFTING HOISTS						
<p><i>These hoists (2 hoists) replace both the chlorine and sulfur dioxide lift hoists at the Wastewater Treatment Plant.</i></p>							
JUSTIFICATION:							
<p><i>These hoists will replaced the very aged existing hoists which pose safety risk due to age and use.</i></p>							
BUDGET IMPACT:							
<p style="text-align: center;">Funds are included in the Utility Fund, line item 02-590-920.</p>							
PROJECT COSTS		Five Year Plan Estimates					
		2020	2021	2022	2023	2024	Totals
Preliminary Engineering							
Design							0
Construction							0
Contingency							0
Other Costs		18,000					18,000
Total Costs		18,000	0	0	0	0	18,000
FUNDING SOURCES		Five Year Plan Estimates					Totals
		2020	2021	2022	2023	2024	
Utility Fund		18,000					18,000
Total Funding		18,000	0	0	0	0	18,000
PROJECT SCHEDULE		Five Year Estimated Schedule					
		2020	2021	2022	2023	2024	
Design							
Bid							
Construction							
IMPACT ON BUDGET		Impact on Operations					Totals
		2020	2021	2022	2023	2024	
Operating Cost							0
Total Impact		0	0	0	0	0	0



City of El Campo

Five Year Capital Improvement Project Sheet

PROJECT NUMBER:	UT0105	YEAR:	2020				
PROJECT NAME:	CHEMICAL VACUUM INDUCTION UNIT						
DEPARTMENT:	UTILITIES						
DESCRIPTION:	CHEMICAL VACUUM INDUCTION UNIT						
<p><i>Replacement of existing chemical vacuum induction unit at the Wastewater Treatment Plant.</i></p>							
JUSTIFICATION:							
<p><i>Funds are requested for a more reliable chlorine feeding system to prevent possible unit failure and the loss of chemical disinfection process at the Wastewater Treatment Plant.</i></p>							
BUDGET IMPACT:							
<p style="text-align: center;">Funds are included in the Utility Fund, line item 02-590-920.</p>							
PROJECT COSTS		Five Year Plan Estimates					
		2020	2021	2022	2023	2024	Totals
Preliminary Engineering							
Design							0
Construction							0
Contingency							0
Other Costs		5,000					5,000
Total Costs		5,000	0	0	0	0	5,000
FUNDING SOURCES		Five Year Plan Estimates					Totals
		2020	2021	2022	2023	2024	
Utility Fund		5,000					5,000
							0
							5,000
Total Funding		5,000	0	0	0	0	10,000
PROJECT SCHEDULE		Five Year Estimated Schedule					
		2020	2021	2022	2023	2024	
Design							
Bid							
Construction							
IMPACT ON BUDGET		Impact on Operations					Totals
		2020	2021	2022	2023	2024	
Operating Cost							0
Total Impact		0	0	0	0	0	0



City of El Campo
Five Year Capital Improvement Project Sheet

PROJECT NUMBER:	UT0106	YEAR:	2020			
PROJECT NAME:	CHEMICAL WEIGHT SCALES					
DEPARTMENT:	WASTEWATER TREATMENT PLANT					
DESCRIPTION:	REPLACEMENT OF SCALES					
<p><i>Funds are requested to replace the electronic scales for the chemical storage area at the Wastewater Treatment Plant.</i></p>						
JUSTIFICATION:						
<p><i>The current scales have become inoperable and will not record accurate weights, which could lead to a shortage of chemicals.</i></p>						
BUDGET IMPACT:						
<p style="text-align: center;">Funds are included in the Utility Fund, line item 02-590-920.</p>						

PROJECT COSTS	Five Year Plan Estimates					Totals
	2020	2021	2022	2023	2024	
Preliminary Engineering						
Design						0
Construction						0
Contingency						0
Other Costs	10,000					10,000
Total Costs	10,000	0	0	0	0	10,000



Ton Cylinder Scales

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2020	2021	2022	2023	2024	
Utility Fund	10,000					10,000
						0
Total Funding	10,000	0	0	0	0	10,000


PROJECT SCHEDULE	Five Year Estimated Schedule					
	2020	2021	2022	2023	2024	
Design						
Bid						
Construction						

IMPACT ON BUDGET	Impact on Operations					Totals
	2020	2021	2022	2023	2024	
Operating Cost						0
Total Impact	0	0	0	0	0	0

City of El Campo

Five Year Capital Improvement Project Sheet

PROJECT NUMBER:	PS0102	YEAR:	2020			
PROJECT NAME:	AMBULANCE					
DEPARTMENT:	EMS					
DESCRIPTION:	NEW TYPE II AMBULANCE					
<p><i>Funds are requested to purchase the City's first Type II Ambulance for the use of transferring patients.</i></p>						
JUSTIFICATION:						
<p><i>This ambulance offers a compact shape, versatile construction, and economical purchase and maintenance costs. It will replace an aged unit that needs to be decommissioned due to high mileage and utilization.</i></p>						
BUDGET IMPACT:						
<p style="text-align: center;">Funds are included in the EMS Fund, line item 93-521-940.</p>						



PROJECT COSTS	Five Year Plan Estimates					Totals
	2020	2021	2022	2023	2024	
Preliminary Engineering						
Design						0
Construction						0
Contingency						0
Other Costs	98,000					98,000
Total Costs	98,000	0	0	0	0	98,000

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2020	2021	2022	2023	2024	
EMS Fund	98,000					98,000
						0
Total Funding	98,000	0	0	0	0	98,000

PROJECT SCHEDULE	Five Year Estimated Schedule					
	2020	2021	2022	2023	2024	
Design						
Bid						
Construction						

IMPACT ON BUDGET	Impact on Operations					Totals
	2020	2021	2022	2023	2024	
Operating Cost	4,000	4,000	4,000	4,000	4,000	20,000
Total Impact	4,000	4,000	4,000	4,000	4,000	0

APPENDIX A: BUDGET ORDINANCE AND TAX ORDINANCE

BUDGET ORDINANCE No. 2019-25

AN ORDINANCE ADOPTING AND APPROVING A BUDGET AND APPROPRIATING FUNDS FOR THE CITY OF EL CAMPO, TEXAS, FOR THE FISCAL YEAR OCTOBER 1, 2019, THROUGH SEPTEMBER 30, 2020 AND SETTING FORTH THE APPROPRIATIONS FOR SAID BUDGET.

WHEREAS, heretofore a budget for the fiscal year October 1, 2019, through September 30, 2020, 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, 2019, and ending September 30, 2020.

SECTION 2: That there is hereby appropriated the sum of \$10,017,950 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 \$7,500 to the Court Technology Fund for expenses associated with technology improvements of the Court.

SECTION 4: That there is hereby appropriated the sum of \$7,500 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 \$4,950 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 \$4,139,250 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 \$2,405,090 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 \$2,016,354 to the EMS Fund for the purpose of providing emergency medical services.

SECTION 11: That there is hereby appropriated the sum of \$293,430 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 \$153,375 to the Transportation User Fee Fund for street improvements.

SECTION 14: That there is hereby appropriated the sum of \$169,500 to the Civic Center Fund to support the operation and maintenance of the Civic Center.

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

PASSED, APPROVED AND ADOPTED THIS 23RD DAY OF SEPTEMBER 2019.

TAX ORDINANCE No. 2019-26

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 2019 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 \$0.56887 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\$0.39314

For Payment of Principal and Interest on Combined Tax and Revenue Certificates of Obligation, Series 2008, 2010, 2012, 2013, 2013A, 2014, 2014A and General Obligation Refunding Bonds Series 2012, 2013, 2015, 2016.....\$0.17573

TOTAL TAX LEVY\$0.56887

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, 2020. Penalty and interest shall accrue on any unpaid amount thereafter said date in accord with the rates and established by the State of Texas.

SECTION 5: That this ordinance shall take effect and be in force after its passage.

PASSED, APPROVED AND ADOPTED THIS 23rd DAY OF SEPTEMBER, 2019.

APPENDIX B: REVENUE SCHEDULE

CITY OF EL CAMPO, TEXAS
FY 20 DETAILED ADOPTED BUDGET
REVENUE SCHEDULE

		FY18 Actual	FY19 Amended	FY19 Estimate	FY20 Adopted
4110	CURRENT PROPERTY TAXES	2,975,290	2,905,770	2,905,770	2,902,800
4111	PRIOR YEAR TAXES	65,927	45,000	53,384	52,000
4112	PENALTY, INTEREST & COSTS	45,205	40,000	40,000	43,000
4120	SALES TAX ALLOCATION	4,045,900	4,003,970	4,315,662	4,555,523
4130	UF FRANCHISE TAX (5%)	141,430	182,800	182,800	186,790
4131	FRANCHISE TAX - GAS (5%)	91,113	90,000	91,465	91,500
4132	FRANCHISE TAX - AEP	291,464	290,000	291,000	291,000
4133	FRANCHISE TAX - WCEC	101,636	99,500	98,884	99,000
4134	FRANCHISE TAX - TELEPHONE	46,536	54,000	50,000	50,000
4135	FRANCHISE TAX - CABLE (5%)	52,456	55,000	45,238	46,000
4136	FRANCHISE TAX - GARBAGE (8%)	118,651	91,000	128,722	129,000
4140	MIXED BEVERAGE TAX	15,591	16,000	14,158	14,500
4141	INDUSTRIAL AGREEMENT TAX	11,175	12,000	8,898	8,890
1 TAXES		\$8,002,373	\$7,885,040	\$8,225,981	\$8,470,003
4204	COUNTY ARREST FEES	455	0	0	0
4205	CDC CONTRIBUTION	4,470	4,470	4,470	0
4206	ECISD CONTRIBUTION	117,467	125,000	125,000	127,500
4207	GRANT REVENUE	61,056	0	0	0
2 INTERGOVERNMENTAL		\$183,448	\$129,470	\$129,470	\$127,500
4312	BUSINESS LICENSE	8,194	6,000	7,300	7,000
4314	BUILDING PERMITS	73,064	55,000	55,000	59,650
4316	ELECTRICAL PERMITS	9,048	9,000	9,000	9,000
4317	FIRE PERMITS	210	0	500	500
4318	PLUMBING PERMITS	10,154	12,000	12,000	12,000
4322	MECHANICAL PERMITS	5,064	7,680	7,680	7,500
4323	REINSPECTION FEES	700	0	550	0
4324	BUILDING CONTRACTORS LIC	10,575	9,500	9,500	9,500
4325	HEALTH PERMITS	11,200	10,000	11,500	11,000
4326	ELECTRICAL LICENSE	0	0	0	0
4328	DOG LICENSES	5,225	5,550	5,200	5,200
4330	BICYCLE LICENSE	177	200	200	200
4331	REPORTS	1,627	1,400	1,400	1,400
4332	SPECIAL USE PERMIT	300	0	150	0
4333	PREAPPLICATION FEE	50	0	0	0
3 LICENSE & PERMITS		\$135,236	\$116,330	\$119,830	\$122,950
4410	MUNICIPAL COURT FINES	358,300	400,000	434,293	435,000
4411	INDIGENT DEFENSE FUND	3,018	4,450	3,358	3,560
4412	CIVIL JUSTICE FEE STATE	87	100	100	100
4413	CIVIL JUSTICE FEE CITY	9	10	10	10
4 FINES		\$361,414	\$404,560	\$437,761	\$438,670
4501	RETURN CHECK FEE	30	30	30	30
4502	ANIMAL SHELTER FEES	3,150	3,400	3,400	3,400
4503	MOWING & DEMOLITION FEES	2,367	2,000	2,000	2,000
4508	SPECIAL USE PERMIT	1,225	1,000	1,000	1,000
4504	P & Z/BOA FEES	955	1,500	2,200	1,500
4506	CIVIC CENTER FEES	111,198	0	0	0

CITY OF EL CAMPO, TEXAS
FY 20 DETAILED ADOPTED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY18 Actual	FY19 Budget	FY19 Estimate	FY20 Adopted
4507	RECREATIONAL FEES	11,080	12,500	12,500	11,500
4509	AQUATIC CENTER FEES	176,026	200,000	200,000	200,000
4512	DOWNTOWN DINNER TICKETS	2,304	0	624	0
5 CHARGES FOR SERVICES		\$308,335	\$220,430	\$221,754	\$219,430
4602	SALE OF FIXED ASSETS	0	10,000	10,000	10,000
4604	MISCELLANEOUS REVENUE	43,430	30,000	30,000	30,000
4610	CULVERT REVENUE	16,384	10,000	10,000	10,000
4620	LAND & BUILDING LEASES	18,000	25,600	25,600	25,600
4646	DONATIONS	27	0	0	0
6 MISCELLANEOUS		\$77,841	\$75,600	\$75,600	\$75,600
4701	INTEREST INCOME	15,254	35,000	36,496	37,500
4702	UNREALIZED GAIN/LOSS	0	0	0	0
7 INTEREST		\$15,254	\$35,000	\$36,496	\$37,500
GENERAL FUND REVENUES		\$9,083,901	\$8,866,430	\$9,246,892	\$9,491,653
4803	TRANSFER FROM F03	54,000	57,400	57,400	57,400
4805	TRANSFER FROM F24 H/M	194,790	59,360	59,360	54,500
4806	TRANSFER FROM F93 FUND	100,530	103,650	103,650	103,650
4807	TRANSFER FROM F02 OPER SUPPORT	272,100	272,100	272,100	272,100
4822	TRANSFER FROM F22 JUVENILE CASE MANAGEMENT	5,417	6,500	7,649	7,500
8 TRANSFERS		\$626,837	\$499,010	\$500,159	\$495,150
GENERAL FUND RESOURCES		\$626,837	\$499,010	\$500,159	\$495,150
4680	COURT TECHNOLOGY REVENUE	7,144	8,500	7,352	7,500
6 MISCELLANEOUS		\$7,144	\$8,500	\$7,352	\$7,500
4701	INTEREST INCOME	52	0		0
7 INTEREST		\$52	\$0	\$0	\$0
COURT TECHNOLOGY FUND REVENUES		\$7,196	\$8,500	\$7,352	\$7,500
4681	JUVENILE CASE MANAGEMENT REVENUE	7,048	6,500	7,649	7,500
6 MISCELLANEOUS		\$7,048	\$6,500	\$7,649	\$7,500
JUVENILE CASE MANAGEMENT FUND REVENUES		\$7,048	\$6,500	\$7,649	\$7,500
4100	REVENUES	208,752	160,000	160,000	160,000
1 TAXES		\$208,752	\$160,000	\$160,000	\$160,000
4701	INTEREST INCOME	492	0	425	0
7 INTEREST		\$492	\$0	\$425	\$0
HOTEL/MOTEL FUND REVENUES		\$209,244	\$160,000	\$160,425	\$160,000

CITY OF EL CAMPO, TEXAS
FY 20 DETAILED ADOPTED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY18 Actual	FY19 Amended	FY19 Estimate	FY20 Adopted
4505	REVENUES	0	120,000	115,000	115,000
5 FEES		\$0	\$120,000	\$115,000	\$115,000
CIVIC CENTER FUND REVENUES		\$0	\$120,000	\$115,000	\$115,000
4824	TRANSFER FROM F24	0	59,360	59,360	54,500
8 TRANSFERS		\$0	\$59,360	\$59,360	\$54,500
CIVIC CENTER FUND RESOURCES		\$0	\$59,360	\$59,360	\$54,500
4604	MISCELLANEOUS	16,142	4,500	3,000	4,450
6 MISCELLANEOUS		\$16,142	\$4,500	\$3,000	\$4,450
4701	INTEREST INCOME	663	150	700	500
7 INTEREST		\$663	\$150	\$700	\$500
POLICE SEIZURE FUND REVENUES		\$16,805	\$4,650	\$3,700	\$4,950
4110	CURRENT PROPERTY TAXES	1,124,560	1,220,560	1,220,560	1,285,240
4111	PRIOR YEAR TAXES	28,387	10,000	22,274	20,000
4112	PENALTY AND INTEREST	14,081	10,000	13,500	12,000
1 TAXES		\$1,167,028	\$1,240,560	\$1,256,334	\$1,317,240
4701	INTEREST INCOME	1,443	200	1,500	1,000
7 INTEREST		\$1,443	\$200	\$1,500	\$1,000
DEBT SERVICE REVENUES		\$1,168,471	\$1,240,760	\$1,257,834	\$1,318,240
4807	TRANSFER FROM F02	1,048,123	906,820	906,820	974,140
4809	TRANSFER FROM F93	122,640	122,710	122,710	112,710
8 TRANSFERS		\$1,170,763	\$1,029,530	\$1,029,530	\$1,086,850
DEBT SERVICE FUND RESOURCES		\$1,170,763	\$1,029,530	\$1,029,530	\$1,086,850
4110	WATER COLLECTIONS	1,705,655	1,760,510	1,755,000	1,754,430
4120	SEWER COLLECTIONS	1,944,304	1,930,070	1,933,239	1,939,740
4140	BULK WATER SALES	1,281	1,000	1,000	1,000
1 CHARGES FOR SERVICES		\$3,651,240	\$3,691,580	\$3,689,239	\$3,695,170
4300	PENALTY COLLECTIONS	93,469	90,500	95,110	96,000
4310	WATER TAPS	12,240	10,000	10,000	10,000
4320	SEWER TAPS	9,000	10,000	10,000	10,000
4330	REINSTATMENT FEES	25,083	30,000	39,170	37,500
3 FEES AND PENALTIES		\$139,792	\$140,500	\$154,280	\$153,500

CITY OF EL CAMPO, TEXAS
FY 20 DETAILED ADOPTED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY18	FY19	FY19	FY20
		Actual	Amended	Estimate	Adopted
4601	RETURNED CHECK FEES	1,650	1,200	1,700	1,700
4603	CASH OVER (SHORT)	-9	0	17	0
4645	MISCELLANEOUS	113,645	26,110	20,000	155,920
6	MISCELLANEOUS	\$115,287	\$27,310	\$21,717	\$157,620
4701	INTEREST INCOME	3,393	8,500	35,000	35,000
4702	GAIN/LOSS INVESTMENTS	0	0	0	0
7	INTEREST	\$3,393	\$8,500	\$35,000	\$35,000
WATER AND SEWER FUND REVENUES		\$3,909,711	\$3,867,890	\$3,900,236	\$4,041,290
4802	TRANSFER FROM OTHER ACCOUNT	181,120	0	0	0
4803	TRANSFER FROM F03	81,000	86,100	86,100	86,100
4806	TRANSFER FROM F60	890,656	0	0	0
4897	TRANSFER FROM F05	0	0	0	0
8	TRANSFERS	\$1,152,776	\$86,100	\$86,100	\$86,100
WATER AND SEWER FUND RESOURCES		\$1,152,776	\$86,100	\$86,100	\$86,100
4110	GARBAGE SERVICE	1,799,373	1,825,000	1,832,653	1,825,000
1	CHARGES FOR SERVICES	\$1,799,373	\$1,825,000	\$1,832,653	\$1,825,000
4615	BILLING FEE	132,708	143,500	144,395	143,500
6	MISCELLANEOUS	\$132,708	\$143,500	\$144,395	\$143,500
4701	INTEREST INCOME	247	0	240	0
7	INTEREST	\$247	\$0	\$240	\$0
SOLID WASTE REVENUES		\$1,932,328	\$1,968,500	\$1,977,288	\$1,968,500
4202	ESD #4 CONTRIBUTION	942,510	987,050	987,050	997,120
2	INTERGOVERNMENTAL	\$942,510	\$987,050	\$987,050	\$997,120
4505	AMBULANCE FEES	854,708	1,005,320	1,000,000	990,834
5	CHARGES FOR SERVICES	\$854,708	\$1,005,320	\$1,000,000	\$990,834
4604	MISCELLANEOUS	17,404	0	6,478	26,800
6	MISCELLANEOUS	\$17,404	\$0	\$6,478	\$26,800
4701	INTEREST INCOME	781	200	800	1,600
7	INTEREST	\$781	\$200	\$800	\$1,600
EMS REVENUES		\$1,815,403	\$1,992,570	\$1,994,328	\$2,016,354

CITY OF EL CAMPO, TEXAS
FY 20 DETAILED ADOPTED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY18	FY19	FY19	FY20
		Actual	Amended	Estimate	Adopted
4801	TRANSFER FROM F01	175,490	193,810	225,000	234,000
4802	TRANSFER FROM F02	52,010	58,120	62,000	62,000
4809	TRANSFER FROM F93	7,430	7,430	7,430	7,430
4800	OTHER	0	0	0	0
8 TRANSFERS		\$234,930	\$259,360	\$294,430	\$303,430
INFORMATION TECHNOLOGY FUND RESOURCES		\$234,930	\$259,360	\$294,430	\$303,430
4801	TRANSFER FROM F01	106,058	149,270	149,270	149,270
4802	TRANSFER FROM F02	2,571	20,430	20,430	20,430
8 TRANSFERS		\$108,629	\$169,700	\$169,700	\$169,700
FLEET REPLACEMENT RESOURCES		\$108,629	\$169,700	\$169,700	\$169,700
4801	TRANSFER FROM F01	429,230	324,680	324,680	0
8 TRANSFERS		\$429,230	\$324,680	\$324,680	\$0
GENERAL GOVERNMENT CIP FUND RESOURCES		\$429,230	\$324,680	\$324,680	\$0
4802	TRANSFER FROM F02	0	490,000	490,000	0
8 TRANSFERS		\$0	\$490,000	\$490,000	\$0
UTILITY CIP FUND RESOURCES		\$0	\$490,000	\$490,000	\$0
4630	TRANSPORTATION USER FEE	0	28,060	20,077	153,376
6 FEES		\$0	\$28,060	\$20,077	\$153,376
TRANSPORTATION USER FEE FUND		\$0	\$28,060	\$20,077	\$153,376
TOTAL REVENUES		\$18,150,106	\$18,263,860	\$18,690,781	\$19,284,363
TOTAL TRANSFER		\$3,723,165	\$2,917,740	\$2,953,959	\$2,195,730
TOTAL RESOURCES		\$21,873,270	\$21,181,600	\$21,644,740	\$21,480,093

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



CITY OF EL CAMPO PUBLIC WORKS & UTILITIES