

CITY OF EL CAMPO, TEXAS



PROPOSED BUDGET FY 2025-26

OCTOBER 1, 2025 – SEPTEMBER 30, 2026

This page was intentionally left blank

PROPOSED BUDGET

CITY OF EL CAMPO, TX

Fiscal Year
October 1, 2025 – September 30, 2026

Mayor, At Large

Eugene Bustamante

Mayor Pro-Tem, At Large

Blake Barger

Council Members

Jeff AllgayerDistrict 1
Thomas CoblenzDistrict 2
David HodgesDistrict 3
John HancockDistrict 4
Kyle WallisAt Large

Appointed Officials

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

Management Team

Brittini Nanson Director of Finance
Rene Garcia Assistant City Manager/Director of Personnel
David Marcaurele Chief of Police
Kaylee KoudelaCity Secretary
Jerry Lewis Director of Utilities
Kevin ThompsonDirector of Public Works
Garret BubelaDirector of EMS

This page was intentionally left blank

TABLE OF CONTENTS

INTRODUCTION

Budget Award	9
Budget Calendar	10
Fund Structure	11
Community Profile	13
Strategic Plan	14

SUMMARY SCHEDULES

Budget Summary	17
Revenue and Expenditure Graph	18
Summary of Expenditures by Category	19
Overall Summary of Revenue, Expenditures and Fund Equity	20
Personnel Summary	24
City Organization Chart	27
Taxable Values, Rates and Ratios	28
Comparative Data for FY26 Proposed Budget	29

GENERAL FUND

General Fund	31
--------------------	----

DEPARTMENTAL BUDGETS

Multi/Non-Departmental	34
Multi-departmental	35
Non-departmental	36
General Government	37
General Government Organization Chart	39
Mayor and Council	41
Administration	42
Geographic Information Systems (GIS)	43
Finance	44
Personnel	45
Information Technology	46
Municipal Court	47
Planning	48
Public Safety	49
Police Department Organization Chart	51
Police	53
Communications	55
Fire	56
Emergency Management	57
Public Works	58
Public Works Organization Chart	60
Public Works Administration	62
Streets	63
Vehicle Maintenance	64
Facilities Maintenance	65
Parks	66

This page was intentionally left blank

TABLE OF CONTENTS

Community Services	67
Aquatic Center Organization Chart	68
Community Services Administration.....	69
Aquatic Center	70
UTILITY FUND	
Water and Sewer Fund	71
Water and Sewer	73
Utilities Organization Chart.....	75
Multi-departmental	77
Non-departmental	78
Water and Sewer Administration	79
Water Production and Wastewater Collection	80
Wastewater Treatment.....	81
EMS FUND	
EMS Fund	83
Emergency Medical Services Organization Chart	84
Emergency Medical Services	85
Emergency Medical Services Non-departmental.....	87
Emergency Medical Services	88
OTHER FUNDS	
Solid Waste Fund	91
Juvenile Case Management Fund	92
Court Technology Fund.....	93
Hotel/Motel Fund	94
Civic Center Fund.....	95
Fleet Replacement Fund.....	96
Police Seizure Fund.....	97
Transportation User Fund.....	98
Debt Service Fund.....	99
Debt Schedules	100
CAPITAL EXPENSE	
Capital Improvement Program	119
APPENDICES	
Appendix A: Budget Ordinance and Tax Ordinance	121
Appendix B: Revenue Schedule	126
Appendix C: Charter Provisions	132
Appendix D: Fiscal and Budgetary Policy Statements.....	136
Appendix E: Debt Policy.....	141
Appendix F: Glossary	145

This page was intentionally left blank



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of El Campo
Texas**

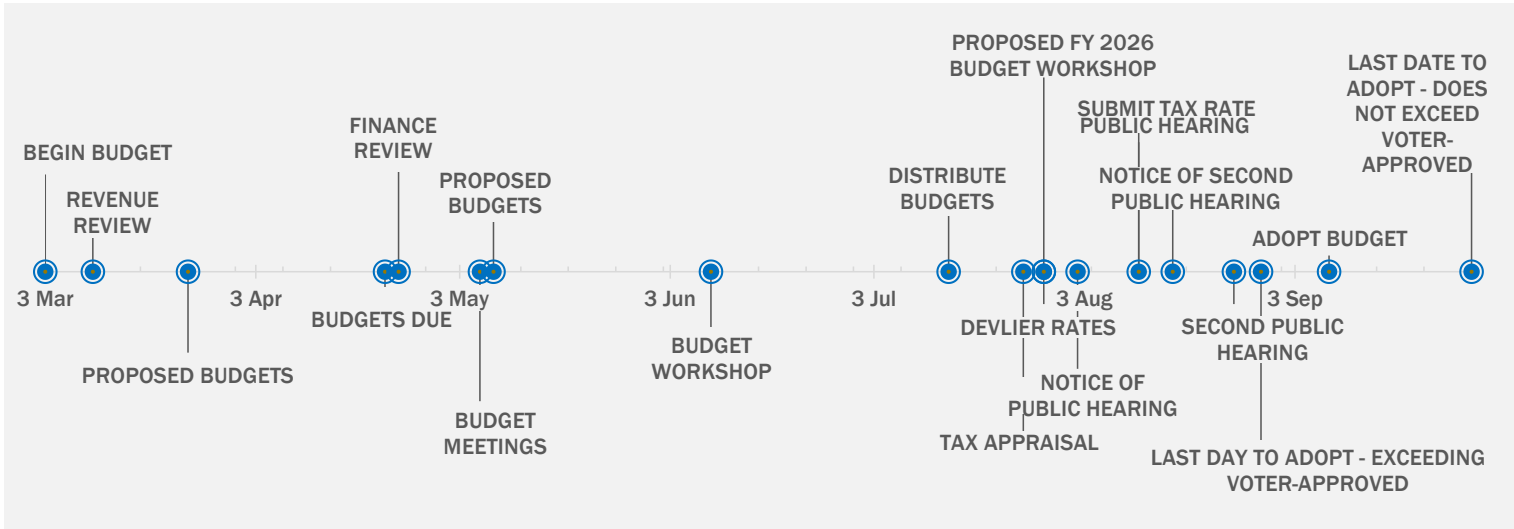
For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrell

Executive Director

BUDGET CALENDAR



PROJECT DETAILS

DATE	MILESTONE	NOTES
3-Mar	Begin Budget	Begin 2025-2026 Budget Preparation
10-Mar	Revenue Review	Revenue review (Finance and Department Heads); Fixed costs preparation (Finance)
24-Mar	Proposed Budgets	Distribute proposed budgets to Department Heads
22-Apr	Budgets Due	Budgets due to Finance
24-Apr	Finance Review	Finance review budgets
6-May	Budget Meetings	Budget meetings with departments (Finance, City Manager, Dept. heads)
8-May	Proposed Budgets	Prepare proposed budget
9-Jun	Budget Workshop	Budget workshop with Council
14-Jul	Distribute Budgets	Distribute budgets to Council
25-Jul	Tax Appraisal	Chief appraiser certifies the appraisal roll or provides all certified estimate to county assessor-collector
28-Jul	Proposed FY 2026 Budget Workshop	Discussion of proposed FY 2026 tax hearing; tax record vote to propose 2025 tax rate increase and schedule public hearing for August 11, 2025 (if Deliver the No-New-Revenue Tax Rate and Voter-Approval tax rate to governing body
28-Jul	Devlier Rates	
2-Aug	Notice of Public Hearing	Publish notice of public hearing on tax increase (if necessary)
11-Aug	Submit Tax Rate	Submit Tax Rate to Council (Required by State Statute)
11-Aug	Public Hearing	Call second public hearing on tax increase for August 25 (if necessary). Public hearing on tax increase (if necessary). Council work session on budget.
16-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.
25-Aug	Second Public Hearing	Second public hearing on tax rate increase (if necessary). Conduct hearing on revenues and expenses.
29-Aug	Last Day to Adopt - Exceeding Voter-approved	Last day to adopt a tax rate exceeding the voter-approved tax rate
8-Sep	Adopt Budget	Adopt Budget, then adopt tax rate
29-Sep	Last Date to Adopt - Does not exceed Voter-approved	Last day to adopt a tax rate that does not exceed voter-approved tax rate

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.

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 12,000. 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
STRATEGIC PLAN
FISCAL YEAR 2025-26

GOAL:

Ensure balanced growth throughout El Campo.

Strategies

1. Contact developer of Olivia Street housing and explore other opportunities.
2. Maintain Residential Development Committee.
3. Revisit definition of what's considered single family residence with regard to number of those living within the household.

GOAL:

Improve quality of life in El Campo by maintaining infrastructure and implementing improvements.

Strategies

1. Capture road work completed over last few years and provide status update to Mayor and Council. Provide periodically going forward.
2. Police Department will pursue more aggressive enforcement of truck routes.
3. Present plan for financing infrastructure through CIP.
4. Review potential water and sewer plans for improvement.

GOAL:

Beautify El Campo through effective programs and policies that protect our identity.

Strategies

1. Maintain the Blight Committee.
2. Evaluate a rental registry for the City of El Campo.
3. Consider writing codes with stricter regulations.
4. Implement a community clean-up.

CITY OF EL CAMPO
STRATEGIC PLAN
FISCAL YEAR 2025-26

GOAL:

Protect and enhance our community character.

Strategies

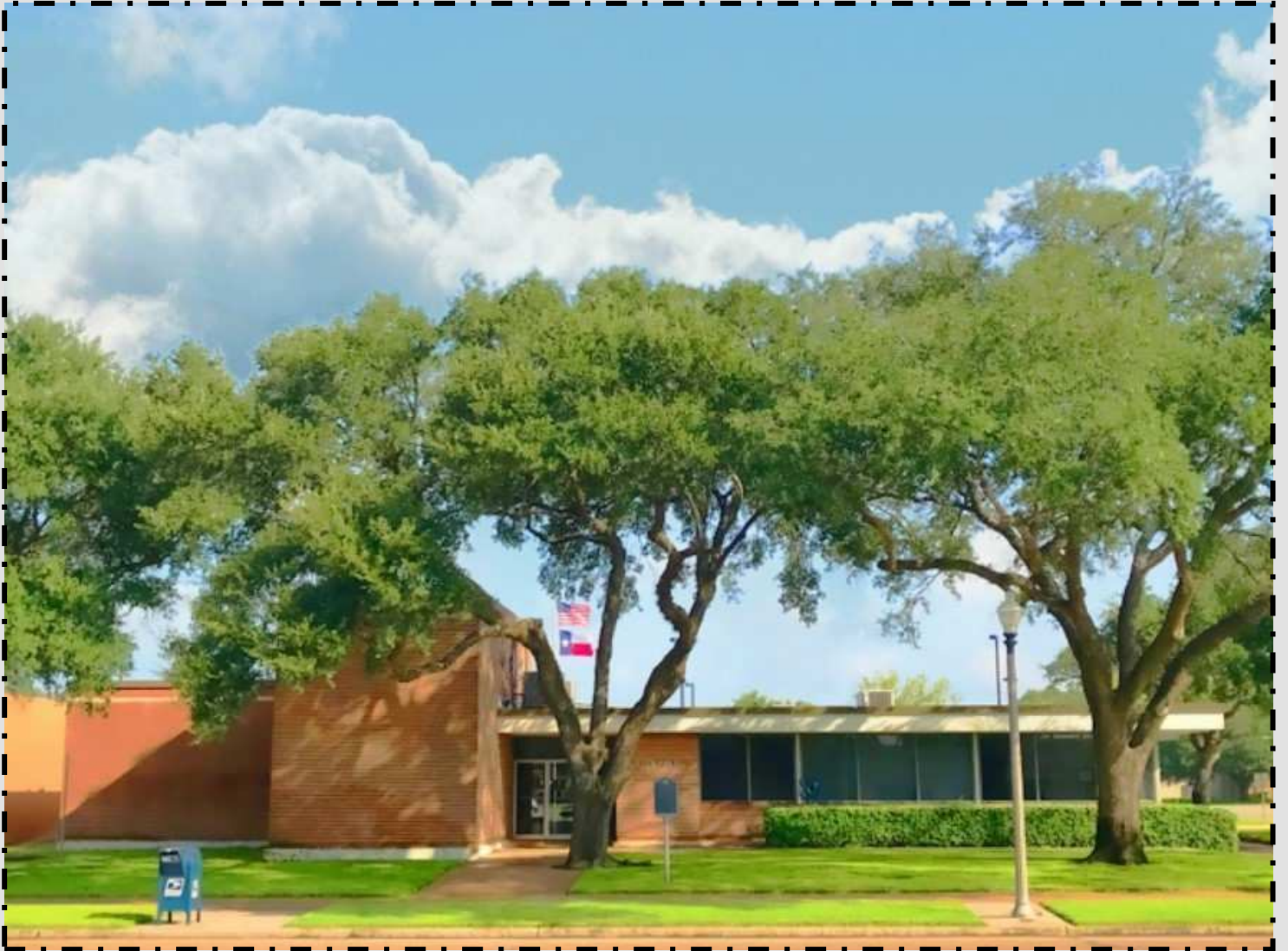
1. Review potential partnership opportunities.
2. Revisit plans to ensure that all city parks are ADA compliant.
3. Explore trails opportunities/improvements within our parks system.
4. Encourage Parks Advisory Board to evaluate improvements to the parks and universal signage throughout the parks system.
5. Make cleanliness of parks restrooms a priority.

GOAL:

To ensure that El Campo is both prepared during an emergency and resilient after an emergency.

Strategies

1. Establish a continuity of operation plan.
2. Create a financial resiliency plan.
3. Fortify relationships with schools and hospital regarding clarity of roles.

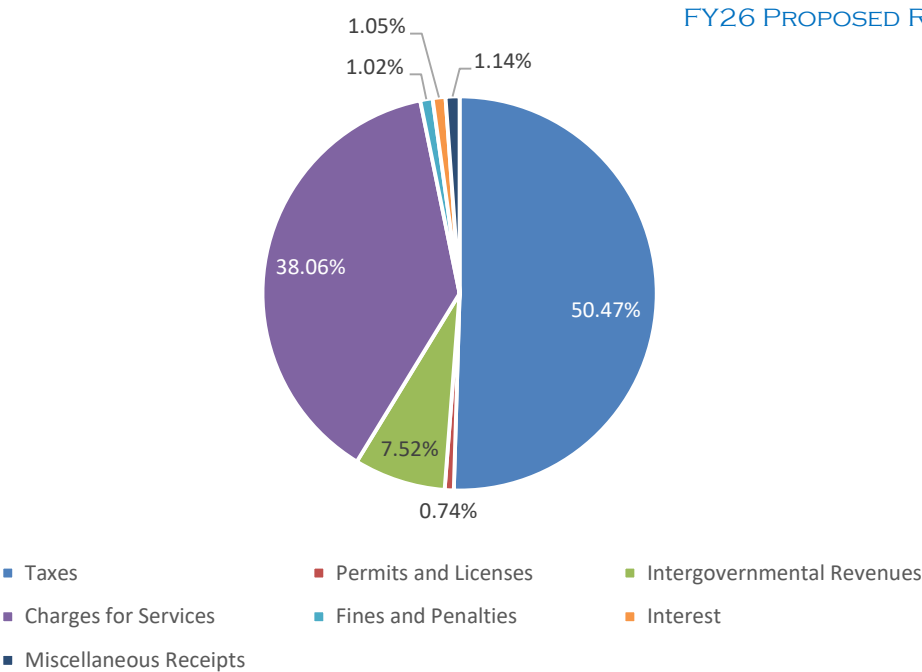


CITY OF EL CAMPO

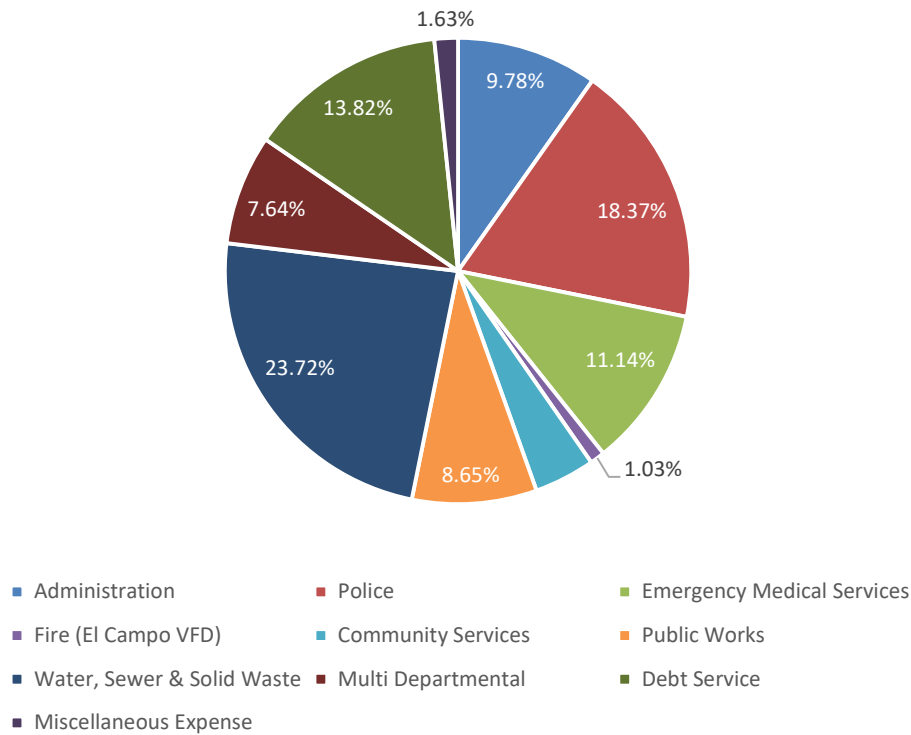
CITY OF EL CAMPO, TEXAS
FY26 PROPOSED BUDGET
BUDGET SUMMARY

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Base Estimate	FY26 Supplemental Requests	FY26 Proposed Budget	Variance from FY25	% Change from FY25
REVENUES								
Taxes	12,358,901	13,490,273	13,490,273	13,490,273	(378,955)	13,111,318	(378,955)	-2.81%
Permits and Licenses	176,300	193,200	193,200	193,200	-	193,200	-	0.00%
Intergovernmental Revenues	1,801,600	1,891,080	1,891,080	1,891,080	62,215	1,953,295	62,215	3.29%
Charges for Services	8,950,793	9,345,915	9,345,915	9,345,915	540,650	9,886,565	540,650	5.78%
Fines and Penalties	248,120	263,732	263,732	263,732	-	263,732	-	0.00%
Interest	54,100	174,100	174,100	174,100	98,900	273,000	98,900	56.81%
Miscellaneous Receipts	253,040	283,040	283,040	283,040	14,000	297,040	14,000	4.95%
Total Revenues	23,842,854	25,641,340	25,641,340	25,641,340	336,810	25,978,150	336,810	1.31%
Transfers In	2,485,475	2,565,548	2,565,548	2,565,548	107,252	2,672,800	107,252	4.18%
Total Other Sources	2,485,475	2,565,548	2,565,548	2,565,548	107,252	2,672,800	107,252	4.18%
TOTAL RESOURCES	26,328,329	28,206,888	28,206,888	28,206,888	444,062	28,650,950	444,062	1.57%
EXPENDITURES								
Administration	2,381,448	2,554,625	2,554,625	2,554,625	(14,173)	2,540,453	(14,172)	-0.55%
Police	4,769,365	4,793,595	4,793,595	4,793,595	(21,085)	4,772,510	(21,085)	-0.44%
Emergency Medical Services	2,297,490	2,419,970	2,419,970	2,419,970	475,115	2,895,085	475,115	19.63%
Fire (El Campo VFD)	246,110	266,740	266,740	266,740	-	266,740	-	0.00%
Community Services	985,810	1,125,710	1,240,500	1,125,710	(30,620)	1,095,090	(30,620)	-2.72%
Public Works	2,160,570	2,222,490	2,222,490	2,222,490	24,108	2,246,598	24,108	1.08%
Water, Sewer & Solid Waste	5,999,438	6,189,688	6,189,688	6,189,688	(26,603)	6,163,085	(26,603)	-0.43%
Multi Departmental	2,040,395	2,115,524	2,115,524	2,115,524	(131,060)	1,984,464	(131,060)	-6.20%
Debt Service	2,741,528	3,532,298	3,532,298	3,532,298	58,127	3,590,425	58,127	1.65%
Miscellaneous Expense	220,700	420,700	420,700	420,700	3,000	423,700	3,000	0.71%
Total Expenditures	23,842,854	25,641,340	25,756,130	25,641,340	336,809	25,978,150	336,810	1.31%
Transfers Out	2,485,475	2,565,548	2,565,548	2,565,548	107,253	2,672,800	107,252	4.18%
Total Other Financing Uses	2,485,475	2,565,548	2,565,548	2,565,548	107,253	2,672,800	107,252	4.18%
TOTAL EXPENSES	26,328,329	28,206,888	28,321,678	28,206,888	444,062	28,650,950	444,062	1.57%

FY26 PROPOSED REVENUES

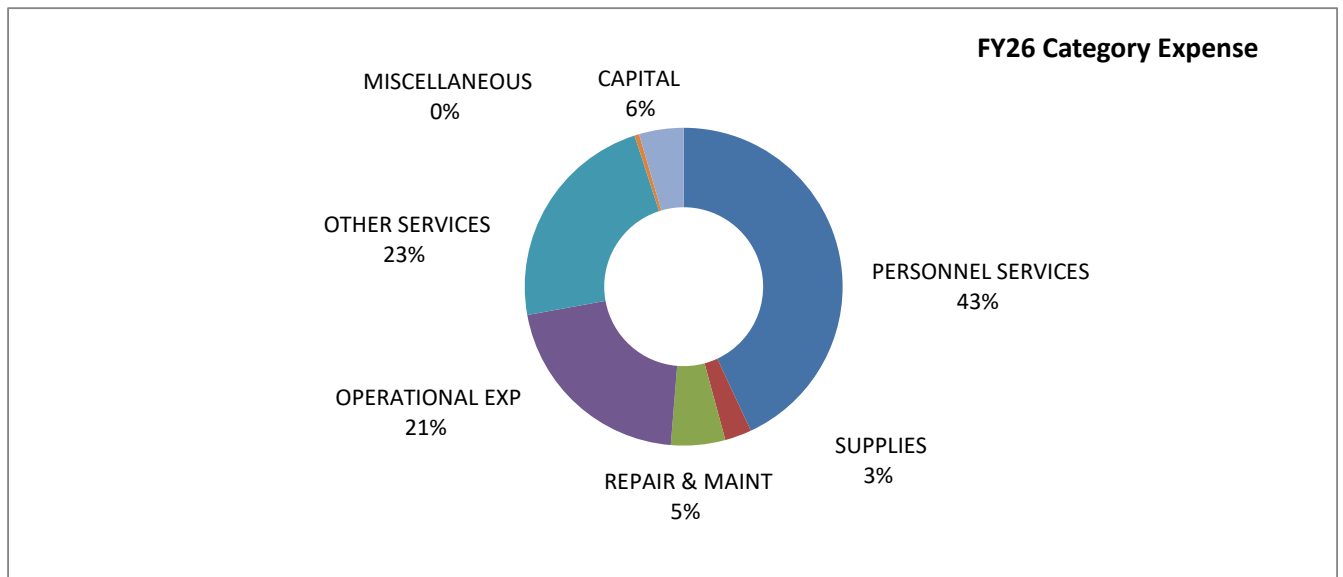


FY26 PROPOSED EXPENDITURES



CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
SUMMARY OF EXPENDITURES BY CATEGORY

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
PERSONNEL SERVICES	\$10,237,245	\$10,887,323	\$10,887,323	\$10,887,323	\$11,182,081	294,758	2.71%
SUPPLIES	694,060	711,400	711,400	711,400	708,325	-3,075	-0.43%
REPAIR & MAINT	1,225,650	1,401,105	1,401,105	1,401,105	1,434,615	33,510	2.39%
OPERATIONAL EXP	5,480,971	5,397,324	5,512,114	5,397,324	5,415,229	17,905	0.33%
OTHER SERVICES	4,837,278	5,962,581	5,962,581	5,962,581	5,934,360	-28,221	-0.47%
MISCELLANEOUS	163,600	143,050	143,050	143,050	123,850	-19,200	-13.42%
CAPITAL OUTLAY	1,204,050	1,138,558	1,138,558	1,138,558	1,176,690	38,132	3.35%
Total Expenditures	23,842,854	25,641,341	25,756,131	25,641,341	25,975,150	333,809	1.30%
TRANSFERS	2,485,475	2,565,547	2,565,547	2,565,547	2,672,800	107,253	4.18%
Total Other Financing	2,485,475	2,565,547	2,565,547	2,565,547	2,672,800	107,253	4.18%
TOTAL EXPENSES	26,328,329	28,206,888	28,321,678	28,206,888	28,647,950	441,062	1.56%



CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED 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	\$3,973,394	\$55,980	\$401	\$130,478	\$68,703	\$48,190	\$491,855	\$125,811
REVENUES								
Taxes	10,957,579			363,000	1,790,740			
Permits and Licenses	193,200							
Intergovernmental Revenues	275,000							
Charges for Services	218,700							
Fines and Penalties	244,282	7,500	7,500			4,450		
Interest	144,000				1,000	500		
Miscellaneous Receipts	61,600							
Total Revenues	12,094,361	7,500	7,500	363,000	1,791,740	4,950	0	0
Transfers In	563,814				1,798,685		0	169,700
Total Other Sources	563,814	0	0	0	1,798,685	0	0	169,700
TOTAL RESOURCES	12,658,175	7,500	7,500	363,000	3,590,425	4,950	0	169,700
OPERATING EXPENSES								
Personnel Services	7,832,216							
Supplies	482,475							
Repair and Maintenance	807,865							
Operational Expense	1,606,454						0	
Other Services	1,676,350	7,500		54,000		4,950		
Miscellaneous	0			200,000				
Capital Outlay	103,545							169,700
Debt Service	0				3,590,425			
Total Expenditures	12,508,905	7,500	0	254,000	3,590,425	4,950	0	169,700
Transfers Out	149,270		7,500	109,000				
Total Other Financing Uses	149,270	0	7,500	109,000	0	0	0	0
TOTAL EXPENSES	12,658,175	7,500	7,500	363,000	3,590,425	4,950	0	169,700
TOTAL ENDING BALANCE	3,973,394	55,980	401	130,478	68,703	48,190	491,855	125,811
Reserve for contingencies	3,127,226	0	0	0	0	0	0	0
Restricted balance	500,000	0	0	0	0	0	0	0
UNRESTRICTED	\$346,168	\$55,980	\$401	\$130,478	\$68,703	\$48,190	\$491,855	\$125,811

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
OVERALL SUMMARY OF REVENUES, EXPENDITURES & FUND EQUITY

PROPRIETARY FUND TYPES					CAPITAL FUND	ALL FUNDS		
Water and Sewer	Solid Waste	Civic Center	EMS		Transportation User Fee Fund	2025-26 TOTALS	2024-25 TOTALS	2023-24 TOTALS
\$10,210,891	\$99,920	\$7,943	\$167,648		\$70,918	\$15,452,132	\$15,508,551	\$16,523,529
						13,111,318	13,490,273	12,358,901
						193,200	193,200	176,300
			1,678,295			1,953,295	1,891,080	1,801,600
5,253,765	2,769,100	120,000	1,315,000		210,000	9,886,565	9,345,915	8,950,793
						263,732	263,732	248,120
127,000			500			273,000	174,100	54,100
30,440	143,500		61,500			297,040	283,040	253,040
5,411,205	2,912,600	120,000	3,055,295		210,000	25,978,150	25,641,340	23,842,854
86,100		54,500				2,672,800	2,565,548	2,485,475
86,100	0	54,500	0		0	2,672,800	2,565,548	2,485,475
5,497,305	2,912,600	174,500	3,055,295		210,000	28,650,950	28,206,888	26,328,329
1,213,365			2,136,500			11,182,081	10,887,323	10,237,245
95,750			130,100			708,325	711,400	694,060
350,750			66,000		210,000	1,434,615	1,401,105	1,225,650
607,935	2,769,100	174,500	244,790			5,402,779	5,384,873	5,480,971
441,815			98,620			2,283,235	2,385,783	4,837,278
						200,000	200,000	163,600
684,370			219,075			1,176,690	1,138,558	1,204,050
						3,590,425	3,532,298	0
3,393,985	2,769,100	174,500	2,895,085		210,000	25,978,150	25,641,340	23,842,854
2,103,320	143,500		160,210			2,672,800	2,565,548	2,485,475
2,103,320	143,500	0	160,210		0	2,672,800	2,565,548	2,485,475
5,497,305	2,912,600	174,500	3,055,295		210,000	28,650,950	28,206,888	26,328,329
10,210,891	99,920	0	167,648		0	15,452,132	15,508,552	16,523,529
848,496	0	0	0		0	3,975,723	2,878,037	5,960,714
0	0	0	0		0	500,000	500,000	500,000
\$9,362,395	\$99,920	\$0	\$167,648		\$0	\$14,952,132	\$15,008,552	\$16,023,529

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
SUPPLEMENTAL REQUESTS

Department	Account Name	Description	Amount
All	Personnel Services	Adjusted to reflect actual	\$ (32,902)
Multi-Departmental	Unemployment Reimbursement	Adjusted to reflect actual	\$ (750)
Multi-Departmental	City Development Corp	Adjusted to reflect actual	\$ (111,610)
Multi-Departmental	Legal Fees - Additional	One time fee to update personnel manual	\$ 3,000
Multi-Departmental	Section 380 - Reimb	Section 380 Expired	\$ (21,700)
Administration	Gas & Oil	Adjusted to reflect actual gas used for generator	\$ 570
Administration	Minor Equipment	Adjusted to reflect actual	\$ (200)
Administration	Housekeeping Supplies	Adjusted to reflect actual	\$ 500
Administration	Communications	Adjusted to reflect actual	\$ (3,070)
Administration	Electricity	Adjusted to reflect actual	\$ 1,000
GIS	Longevity	Adjusted to reflect actual	\$ 60
GIS	Software Support	Adjusted to reflect actual	\$ 3,500
Finance	Training & Travel	Adjusted to reflect actual	\$ (2,200)
Personnel	Training & Travel	Adjusted to reflect actual	\$ (1,000)
Personnel	Advertising & Legal Notices	Adjusted to reflect actual	\$ (1,000)
Personnel	Printing Forms, Reports	Adjusted to reflect actual	\$ (250)
Personnel	Employment Screening	Adjusted to reflect actual	\$ (1,000)
Personnel	Payroll Processing Services	Trending to \$42K this year 5% increase for FY26	\$ 4,000
Personnel	ACA Compliance Services	Adjusted to reflect actual	\$ (600)
Personnel	Counseling Services	Adjusted to reflect actual	\$ 1,000
Information Technology	Minor Equipment	in-vehicle cell phone boosters	\$ 1,300
Information Technology	Computer Consulting & Maintenance	Adjusted to reflect actual	\$ (16,530)
Information Technology	Dues & Subscriptions	Assuming a 3% increase in price.	\$ 175
Information Technology	Software Support	secondary Internet connection	\$ 32,832
Municipal Court	Uniforms	Adjusted to reflect actual	\$ (300)
Municipal Court	Training & Travel	Adjusted to reflect actual	\$ (600)
Municipal Court	Electricity	Adjusted to reflect actual	\$ (250)
Planning	Training & Travel	plumbing inspection certification training	\$ 5,000
Planning	Property Maintenance	Adjusted to reflect actual	\$ 5,000
Planning	Demolition of Vacant Bldgs	Adjusted to reflect actual, most comply	\$ (35,000)
Police	Office Supplies	Adjusted to reflect actual	\$ (375)
Police	Food	Adjusted to reflect actual	\$ (135)
Police	Uniforms	Adjusted to reflect actual	\$ (900)
Police	Animal Shelter Supplies	Adjusted to reflect actual	\$ (135)
Police	Minor Equipment	Adjusted to reflect actual	\$ (1,950)
Police	Housekeeping Supplies	Adjusted to reflect actual	\$ (240)
Police	Forensic Supplies	Adjusted to reflect actual	\$ (165)
Police	Miscellaneous Supplies	Adjusted to reflect actual	\$ (150)
Police	Community Service Supplies	Adjusted to reflect actual	\$ (85)
Police	Support of Prisoners	Adjusted to reflect actual	\$ (105)
Police	Special Response Team Equipment	Adjusted to reflect actual	\$ (2,500)
Police	Drug Dog Upkeep & Supplies	Adjusted to reflect actual	\$ (105)
Police	Vehicle & Machinery Maintenance	Adjusted to reflect actual	\$ (1,800)
Police	Equipment Maintenance	Adjusted to reflect actual	\$ (660)
Police	Communications	Adjusted to reflect actual	\$ (1,350)
Police	Training & Travel	Adjusted to reflect actual	\$ (1,230)
Police	Advertising & Legal Notices	Adjusted to reflect actual	\$ (20)
Police	Dues & Subscriptions	Adjusted to reflect actual	\$ (450)
Police	Miscellaneous Supplies	Adjusted to reflect actual	\$ (190)
Police	Spay and Neuter	Removed SPOT Funding	\$ (6,500)
Police	Medical Exams	Adjusted to reflect actual	\$ (150)
Emergency Management	Office Supplies	Adjusted to reflect actual	\$ (400)

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
SUPPLEMENTAL REQUESTS (CONTINUED)

Public Works Administration	Minor Equipment Purchase	Adjusted to reflect actual	\$	(2,000)
Streets	Street Resurf-Seal Coat	Moved to TUF Fund	\$	(60,000)
Streets	Christmas Decorations	To purchase decorations for new Evan's Park Tree	\$	3,000
Facilities Maintenance	Office Supplies	Adjusted to reflect actual	\$	(150)
		reclaim the expansion parking lot at rotary park and point		
Parks	Parks Parking Lot Improvements	repairs and overlay at legacy park.	\$	25,000
Parks	Major Equipment Purchase	replacement mower for parks operations	\$	14,000
Aquatic Center	Food	Adjusted to reflect actual	\$	(1,200)
Aquatic Center	Buildigs & Ground Maint	Adjusted to reflect actual	\$	20,000
Aquatic Center	Advertising	Adjusted to reflect actual	\$	(800)
Aquatic Center	Recreational Improvements	Adjusted to reflect actual	\$	(40,000)

Total Supplemental Requests General Fund			\$	(232,770)
---	--	--	-----------	------------------

All	Personnel Services	Adjusted to reflect actual	\$	1,290
Multi-Departmental	Professional Services	Professional Services Included in projects now	\$	(40,600)
Multi-Departmental	Service Awards	Adjusted to reflect actual	\$	(500)
Water & Sewer Admin	Training & Travel	Adjusted to reflect actual	\$	(1,050)
Water Prod. & WW Coll.	Main Replacement	Adjusted to reflect actual	\$	(120,390)
Water Prod. & WW Coll.	Plant Maintenance	Increased to reflect actual contract price	\$	50,447
WWTP	Food	Adjusted to reflect actual	\$	(100)
WWTP	Communications	Adjusted to reflect actual	\$	(350)
WWTP	Sludge Removal	Adjusted to reflect actual	\$	4,000

Total Supplemental Requests Water and Sewer Fund			\$	(107,253)
---	--	--	-----------	------------------

		3 New Postions, Increase Part-Time for Additional		
All	Personnel Services	Crew	\$	326,370
EMS	Office Supplies	Adjusted to reflect actual	\$	250
	Food	Adjusted to reflect actual	\$	500
	Gas & Oil	Adjusted to reflect actual	\$	(5,000)
	Ambulance Medical Services	Adjusted to reflect actual	\$	10,000
	Buildings & Grounds Maint.	Adjusted to reflect actual	\$	500
	Vehicle & Machinery Maint.	Adjusted to reflect actual	\$	15,000
	Equipment Maint.	Adjusted to reflect actual	\$	17,000
	Communications	Adjusted to reflect actual	\$	4,000
	Training & Travel	Adjusted to reflect actual	\$	3,000
	Ins - Medical Director	Adjusted to reflect actual	\$	4,200
	Collection Agency Fee	Adjusted to reflect actual	\$	19,600
	Contingency	Adjusted to reflect actual	\$	9,420
	Employment Screening	Adjusted to reflect actual	\$	1,200
	Major Equipment	Adjusted to reflect actual	\$	69,075

Total Supplemental Requests EMS			\$	475,115
--	--	--	-----------	----------------

TOTAL SUPPLEMENTAL REQUESTS			\$	135,092
------------------------------------	--	--	-----------	----------------

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
PERSONNEL SCHEDULE

	FY24 Actual	FY25 Amended Budget	FY26 Proposed Budget
Administration			
City Manager	1	1	1
City Secretary	1	1	1
Executive Assistant	1	1	1
Total	3	3	3
Finance			
Deputy City Manager	0	0	0
Fiscal Services Coordinator	1	1	1
Finance Director	1	1	1
Staff Accountant	1	1	1
Accounting/Payroll Specialist	1	1	1
Total	4	4	4
Personnel			
Personnel Director	1	1	1
Total	1	1	1
Municipal Court			
Municipal Judge	1	1	1
Court Clerk	1	1	1
Senior Clerk	1	1	1
Deputy Clerk	1	1	1
Total	4	4	4
Information Technology			
IT Director	1	1	1
Total	1	1	1
Planning			
Planning Director	0	0	1
Planner	1	1	0
Building Official	1	1	1
Building Inspector	1	1	1
Code Enforcement Officer/Inspector	1	1	1
Permit Clerk	1	1	1
Total	5	5	5
Geographic Info System (GIS)			
GIS	1	1	1
Total	1	1	1
General Government Total	19	19	19
Police			
Police Chief	1	1	1
Captain	2	2	2
Assistant Chief	0	0	0
Secretary/Dispatch Supervisor	1	1	1
Lieutenant	1	1	1
Detective	5	5	5
Sergeant	4	4	4
Corporal	4	4	4
Peace Officer	10	10	10
Evidence Technician	1	1	1
Administrative Records Clerk	0	0	0
Community Service Officer - DA	1	1	1
School Resource Officer	4	4	4
K9 Interdiction Officer	1	1	1
Jailer	1	1	1
Records Clerk	1	1	1
IT	1	1	1
Custodian	1	1	1
Animal Control Officer	2	2	2
Total	41	41	41

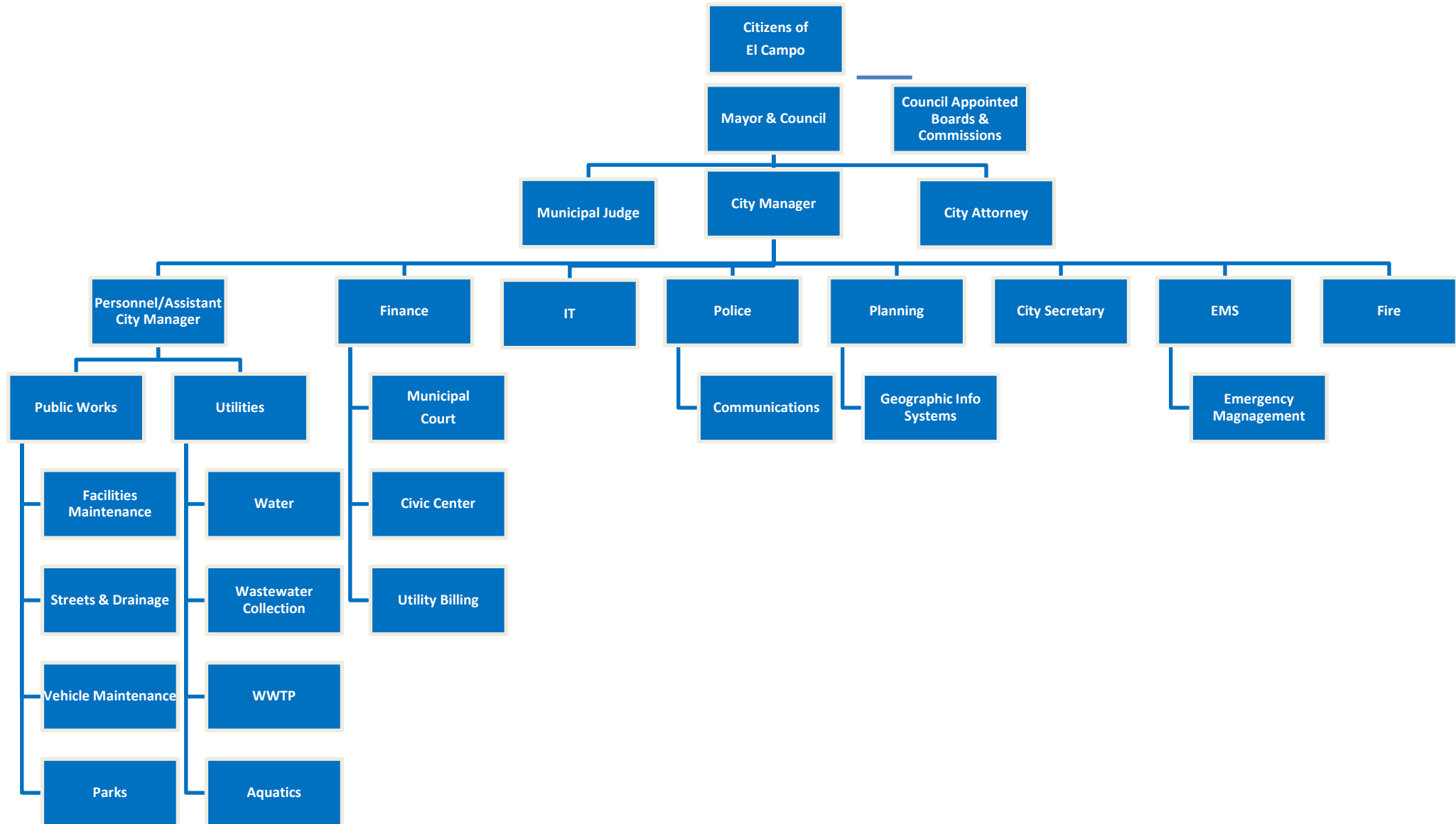
CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
PERSONNEL SCHEDULE (CONTINUED)

	FY24 Actual	FY25 Amended Budget	FY26 Proposed Budget
Communications			
Dispatcher	8	8	8
Total	8	8	8
Police Total	49	49	49
Emergency Management			
Emergency Management Coord	1	1	1
Total	1	1	1
Public Works Administration			
Public Works Director	1	1	1
Administrative Assistant	1	1	1
GIS Technician	0	0	0
Maintenance Worker	0	0	0
Total	2	2	2
Streets			
Public Works Supervisor	1	1	1
Streets Supervisor	1	1	1
Equipment Operator	6	6	6
Maintenance Worker	4	4	4
Total	12	12	12
Vehicle Maintenance			
Foreman	0	0	0
Maintenance Worker	2	2	2
Total	2	2	2
Parks			
Parks Foreman	0	0	0
Assistant Parks Foreman	0	0	0
Maintenance Worker	5	5	5
Total	5	5	5
Facilities Maintenance			
Maintenance Worker	3	3	3
Total	3	3	3
Public Works Total	24	24	24

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
PERSONNEL SCHEDULE (CONTINUED)

	FY24 Actual	FY25 Amended Budget	FY26 Proposed Budget
Aquatic Center			
Aquatic Center Coordinator	1	1	1
Assistant Aquatic Center Manag	0	0	0
Total	1	1	1
Community Services Total	1	1	1
GENERAL FUND TOTAL	94	94	94
Water and Sewer Administration			
Utility Billing Manager	1	1	1
Utility Billing Clerk	1	1	1
Maintenance Worker	2	2	2
Total	4	4	4
Water Production and Collection			
Director of Utilities	1	1	1
Utilities Supervisor	1	1	1
Lead Utility Crew Chief	1	1	1
Utility Crew Chief	2	2	2
Maintenance Worker	6	6	6
Total	11	11	11
Wastewater Treatment Plant			
Chief Plant Operator	1	1	1
Assistant Plant Operator	0	0	0
WWTP Equipment Operator	0	0	0
Maintenance Worker	1	1	1
Total	2	2	2
UTILITY FUND TOTAL	17	17	17
Emergency Medical Services			
EMS Director	1	1	1
Assistant EMS Director	1	1	1
Clinical Captain	1	1	1
Office Mgr/Asst. EM Coordinatc	0	0	0
EMT Intermediate	1	1	3
EMT Paramedic	11	11	12
Total	15	15	18
EMS FUND TOTAL	15	15	18
TOTAL	126	126	129

CITY OF EL CAMPO ORGANIZATIONAL CHART



TAXABLE VALUES, RATES AND RATIOS

	Actual 2023-2024	Amended 2024-2025	Proposed 2024-2025
NET TAXABLE VALUES	\$ 867,231,217	\$ 876,499,834	XXXXX
% Changes in Taxable Value	10.88%	1.07%	XXXXX
Senior Tax Freeze Ceiling	\$ 614,913	\$ 661,841	XXXXX
TRUTH-IN-TAXATION			
No New Revenue Tax Rate	\$ 0.44421	\$ 0.44066	XXXXX
Rollback Rate Calculation			
No New Revenue M&O	\$ 0.29833	\$ 0.27260	XXXX
Debt Service Rate	\$ 0.14588	\$ 0.16806	XXXX
Voter-Approval Rate	\$ 0.55101	\$ 0.50036	XXXX
TAX RATE			
General Fund (M&O)	0.29833	0.29200	XXXX
Debt Service (I&S)	0.14588	0.16806	XXXX
TOTAL	0.44421	0.46006	XXXX
TAX LEVY			
General Fund (M&O)	\$ 2,589,045.00	\$ 2,691,074.03	XXXX
Debt Service (I&S)	\$ 1,459,172	\$ 1,547,238	XXXX
TRZ #1	\$ 165,136	\$ 368,471	XXXX
TOTAL	\$ 4,048,217	\$ 4,238,312	XXXX
VALUE OF A PENNY (NET)	\$ 87,209	\$ 88,021	XXXX
TAX RATE RATIO			
General Fund (M&O)	67.16%	63.47%	
Debt Service (I&S)	32.84%	36.53%	
TOTAL	100.00%	100.00%	0.00%

The No New Revenue Rate - This rate enables the public to evaluate the relationship between taxes for the preceeding year and current taxes. This rate would produce the same tax dollars if applied to the same tax dollars if applied to the same properties both years.

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

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
COMPARATIVE DATA

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
Jacksonville	14,815	1,033,679,553	\$23,467,040	\$12,144,550	135	0.63763	\$ 444.89	39.42	44.87
Beeville	13,641	778,757,588	\$47,857,483	\$7,765,728	164	0.63000	\$ 359.66	64.40	28.10
Dumas	14,501	759,167,842	\$26,889,109	\$10,256,273	132	0.48640	\$ 254.64	27.02	20.88
Lockhart	14,379	1,244,400,168	\$46,388,462	\$14,729,077	173	0.50930	\$ 440.76	68.07	38.70
Levelland	12,530	895,200,193	\$22,000,000	\$8,000,000	97	0.64500	\$ 460.82	23.06	18.04
Azle	14,562	1,203,991,054	\$32,595,102	\$16,333,927	146	0.56887	\$ 470.34	37.63	23.00
Port Neches	13,591	1,414,930,082	\$23,344,157	\$12,679,000	94	0.68600	\$ 714.18	23.50	19.00
Richmond	12,816	952,309,737	\$51,355,295	\$22,971,796	176	0.64000	\$ 475.56	25.47	34.50
El Campo	12,350	876,499,834	\$28,650,950	\$11,182,081	129	0.46006	\$ 326.51	26.00	32.05
Tomball	14,201	2,919,068,495	\$68,506,962	\$17,500,924	202	0.33637	\$ 691.41	25.15	26.50
Clute	10,700	614,470,660	\$31,096,920	\$9,049,679	101	0.46663	\$ 267.97	39.07	39.07
Manor	20,200	2,041,011,756	\$22,113,600	\$10,808,000	110	0.69160	\$ 698.79	39.24	39.08
Snyder	11,180	660,000,000	\$27,028,630	\$8,488,320	90	0.39810	\$ 235.01	55.32	26.43
Freeport	10,550	634,001,829	\$32,135,547	\$13,109,581	167	0.60000	\$ 360.57	24.64	22.40
Vernon	9,788	505,662,673	\$22,599,704	\$5,587,411	92	0.56471	\$ 291.74	55.22	45.25
Wharton	8,742	705,746,457	\$21,693,361	\$6,200,000	110	0.43964	\$ 354.92	59.61	59.79
AVERAGE	13,034	1,077,431,120	\$32,982,645	\$11,675,397	132	0.54752	\$ 427.99	39.55	32.35



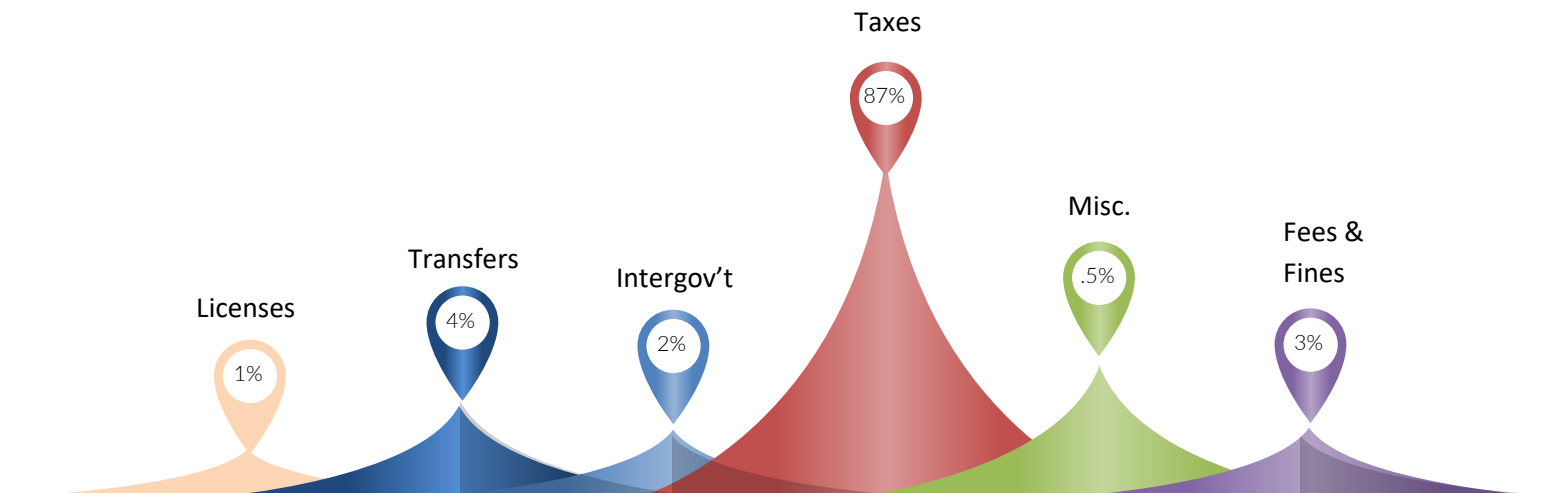
CITY OF EL CAMPO, CITY HALL FLAGPOLE

GENERAL FUND REVENUE

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	Variance from FY25	% Change from FY25
Taxes						
Ad valorem	3,304,339	3,235,726	3,235,726	3,611,959	376,233	11.63%
Sales	6,470,595	7,014,563	7,014,563	6,305,500	(709,063)	-10.11%
Franchise	1,035,800	1,015,120	1,015,120	1,015,120	-	0.00%
Alcoholic Beverage	25,000	25,000	25,000	25,000	-	0.00%
Licenses & Permits	176,300	193,200	193,200	193,200	-	0.00%
Intergov't Revenue	275,000	275,000	275,000	275,000	-	0.00%
Charges for Services	225,900	218,700	218,700	218,700	-	0.00%
Fines & Forfeitures	228,670	244,282	244,282	244,282	-	0.00%
Interest	44,000	44,000	44,000	144,000	100,000	227.27%
Miscellaneous	61,600	61,600	61,600	61,600	-	0.00%
Transfers	486,071	563,814	563,814	563,814	-	0.00%
TOTAL RESOURCES	\$ 12,333,275	\$ 12,891,005	\$ 12,891,005	\$ 12,658,175	\$ (232,830)	-1.81%

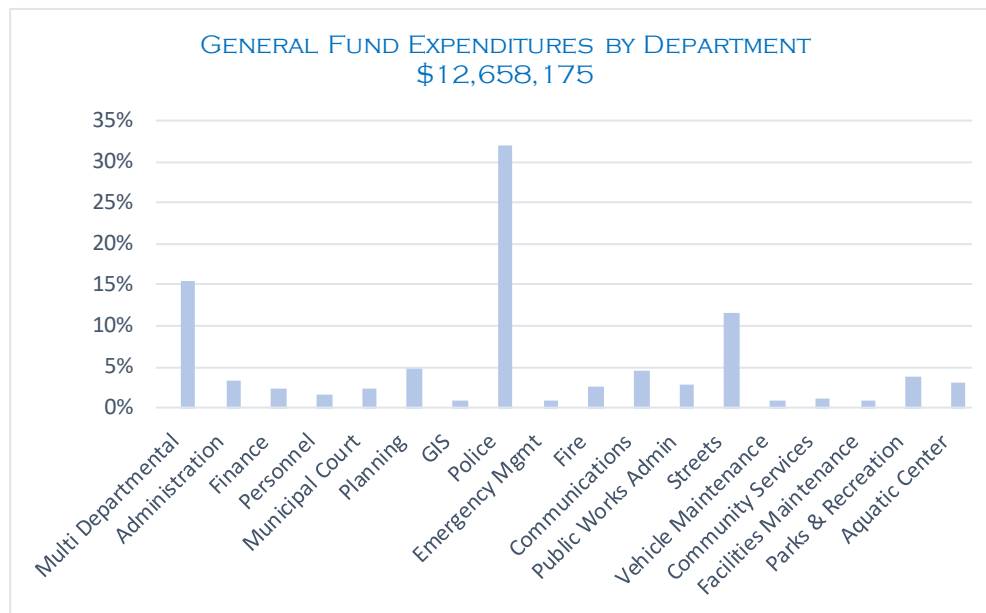
Revenue and Transfers – Highlights:

- The City of El Campo's adopted tax rate will be ,
- Sales tax is projected to decrease 10.11% from FY25.



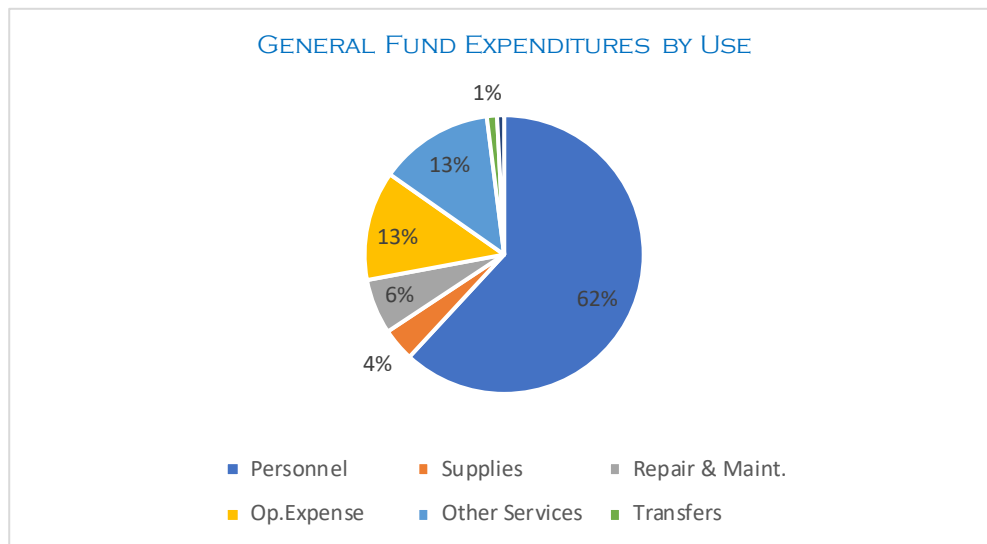
GENERAL FUND EXPENDITURES (BY DEPARTMENT)

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	Variance from FY25	% Change from FY25
Multi Departmental	2,040,395	2,115,524	2,115,524	1,984,464	(131,060)	-6.20%
Mayor & Council	40,105	39,790	39,790	39,790	-	0.00%
Administration	405,525	416,415	416,415	419,278	2,863	0.69%
Finance	367,860	390,685	390,685	386,175	(4,510)	-1.15%
Personnel	259,005	294,295	294,295	294,685	390	0.13%
Municipal Court	297,755	312,715	312,715	304,890	(7,825)	-2.50%
Planning	411,580	489,613	489,613	462,555	(27,058)	-5.53%
GIS	74,260	76,595	76,595	79,920	3,325	4.34%
Police	4,262,845	4,266,105	4,266,105	4,251,540	(14,565)	-0.34%
Emergency Mgmt	105,925	108,605	108,605	107,840	(765)	-0.70%
Fire	246,110	266,740	266,740	266,740	-	0.00%
Information Technology	100,190	418,413	418,413	437,820	19,407	N/A
Communications	501,570	522,540	522,540	516,020	(6,520)	-1.25%
Public Works Admin	326,570	352,320	352,320	359,270	6,950	1.97%
Streets	1,411,525	1,416,830	1,416,830	1,356,330	(60,500)	-4.27%
Vehicle Maintenance	113,655	120,230	120,230	119,850	(380)	-0.32%
Facilities Maintenance	168,820	183,110	183,110	201,148	18,038	9.85%
Community Services	62,800	65,850	65,850	65,850	-	0.00%
Parks & Recreation	415,215	498,235	498,235	466,230	(32,005)	-6.42%
Aquatic Center	338,295	387,125	387,125	388,510	1,385	0.36%
Transfers Out	383,270	149,270	149,270	149,270	-	0.00%
TOTAL EXPENSE	\$ 12,333,275	\$ 12,891,005	\$ 12,891,005	\$ 12,658,175	\$ (232,830)	-1.81%



GENERAL FUND EXPENDITURES (BY DEPARTMENT)

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	Variance from FY25	% Change from FY25
Personnel	7,352,325	7,865,118	7,865,118	7,832,216	(32,902)	-0.42%
Supplies	473,860	491,200	491,200	482,475	(8,725)	-1.78%
Repair & Maint.	691,900	866,855	866,855	807,865	(58,990)	-6.81%
Op.Expense	1,547,020	1,682,999	1,682,999	1,606,454	(76,545)	-4.55%
Other Services	1,604,935	1,771,018	1,771,018	1,676,350	(94,668)	-5.35%
Transfers	383,270	149,270	149,270	149,270	-	0.00%
Capital Outlay	279,965	64,545	64,545	103,545	39,000	60.42%
TOTAL EXPENSE	\$ 12,333,275	\$ 12,891,005	\$ 12,891,005	\$ 12,658,175	\$ (232,830)	-1.81%



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, and the Fleet Replacement Fund.

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in budget from FY25 to FY26
Multi-departmental	2,040,395	2,115,524	2,115,524	1,984,464	-6.20%
Non-departmental	383,270	149,270	149,270	149,270	0.00%
TOTAL	2,423,665	2,264,794	2,264,794	2,133,734	-5.79%

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in budget from FY25 to FY26
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	829,935	857,904	857,904	857,154	-0.09%
Other Services	1,210,460	1,257,620	1,257,620	1,127,310	-10.36%
Capital Outlay	0	0	0	0	0.00%
Transfers	383,270	149,270	149,270	149,270	0.00%
TOTAL	2,423,665	2,264,794	2,264,794	2,133,734	-5.79%

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
GENERAL FUND NON-DEPARTMENTAL

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
508-740	IT TRANSFER	234,000	0	0	0	0	0	N/A
508-760	FLEET TRANSFER	149,270	149,270	149,270	149,270	149,270	0	0%
7 TRANSFERS		383,270	149,270	149,270	149,270	149,270	0	0%
08-NON-DEPARTMENTAL TOTAL		383,270	149,270	149,270	149,270	149,270	0	0%

Notes:

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
GENERAL FUND MULTI-DEPARTMENTAL

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
505-155	HEALTH INSURANCE	668,860	674,002	674,002	674,002	674,002	0	0%
505-539	INS - VEHICLE/EQUIPMENT	8,460	10,088	10,088	10,088	10,088	0	0%
505-540	INS - FLEET	52,336	74,236	74,236	74,236	74,236	0	0%
505-546	INS - GENERAL LIAB	25,767	7,507	7,507	7,507	7,507	0	0%
505-549	INS - PROPERTY LIAB	54,972	70,047	70,047	70,047	70,047	0	0%
505-554	INS - PUBLIC OFFICIAL LIAB	10,840	13,324	13,324	13,324	13,324	0	0%
505-562	UNEMPLOYMENT REIMBURSEMENT	1,000	1,000	1,000	1,000	250	-750	-75%
508-553	INS - MUSEUM CONTENTS	3,200	3,200	3,200	3,200	3,200	0	0%
505-587	POSTAGE	4,500	4,500	4,500	4,500	4,500	0	0%
5 OPERATIONAL EXP		829,935	857,904	857,904	857,904	857,154	-750	0%
505-542	AUDIT	22,740	16,555	16,555	16,555	16,555	0	0%
505-606	COVID	0	0	0	0	0	0	N/A
505-612	CITY ATTORNEY	35,890	38,760	38,760	38,760	38,760	0	0%
505-614	CITY DEVELOPMENT CORP	1,111,630	1,162,105	1,162,105	1,162,105	1,050,495	-111,610	-10%
505-616	PROFESSIONAL SERVICES	15,000	15,000	15,000	15,000	15,000	0	0%
505-621	LEGAL FEES - ADDITIONAL	0	0	0	0	3,000	3,000	N/A
6 OTHER SERVICES		1,185,260	1,232,420	1,232,420	1,232,420	1,123,810	-108,610	-9%
505-805	SERVICE AWARDS	500	500	500	500	500	0	0%
505-808	CHRISTMAS EXPENSE	3,000	3,000	3,000	3,000	3,000	0	0%
505-821	SECTION 380 REIMB - LEEDO	21,700	21,700	21,700	21,700	0	-21,700	N/A
505-822	SECTION 380 REIMB - PAINT PERFECTION	0	0	0	0	0	0	N/A
8 MISCELLANEOUS		25,200	25,200	25,200	25,200	3,500	-21,700	-86%
05-MULTI DEPARTMENTAL TOTAL		2,040,395	2,115,524	2,115,524	2,115,524	1,984,464	-131,060	-6%

Notes:

CDC Dropped because of Salse tax decrease

Leedo Section 380 has epired

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, City Secretary, and Executive Assistant 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.

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in budget from FY25 to FY26
Mayor and Council	40,105	39,790	39,790	39,790	0.00%
Administration	405,525	416,415	416,415	419,278	0.69%
Finance	367,860	390,685	390,685	386,175	-1.15%
Personnel	259,005	294,295	294,295	294,685	0.13%
GIS	74,260	76,595	76,595	79,920	N/A
Municipal Court	297,755	312,715	312,715	304,890	-2.50%
Planning	411,580	489,613	489,613	462,555	-5.53%
Information Technology	100,190	418,413	418,413	437,820	4.64%

Expenditure by Classification

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in budget from FY25 to FY26
Personnel Services	1,573,005	1,770,443	1,770,443	1,764,158	-0.35%
Supplies	15,330	13,170	13,170	15,040	14.20%
Repair and Maintenance	49,725	163,380	163,380	146,850	-10.12%
Operational Expense	102,545	127,990	127,990	96,045	-24.96%
Other Services	185,175	363,538	363,538	403,020	10.86%
Capital Outlay	30,500	0	0	0	N/A

Streamline Records Management Process

- Digitize and organize existing paper records to improve efficiency and reduce physical storage needs.
 - Performance measure 1: Digitization Progress – Measure the percentage of existing paper records successfully digitized each quarter. Target: Digitize 25% of historical records annually
 - Performance measure 2: Restructuring/reorganization of electronic filing system – Measure the percentage of existing electronic records successfully reorganized each quarter. Target: 100% end of FY25
- Facilitate accurate & compliant disposition of records

GENERAL GOVERNMENT

- Performance measure 1: Disposition Schedule Compliance – Measure the percentage of records disposed of according to the approved retention schedule. Target: 100% compliance annually.
- Performance measure 2: Documentation of Disposition – Measure the percentage of disposition actions accurately documented and archived. Target: 100% compliance annually.

Facilitate Civic Engagement

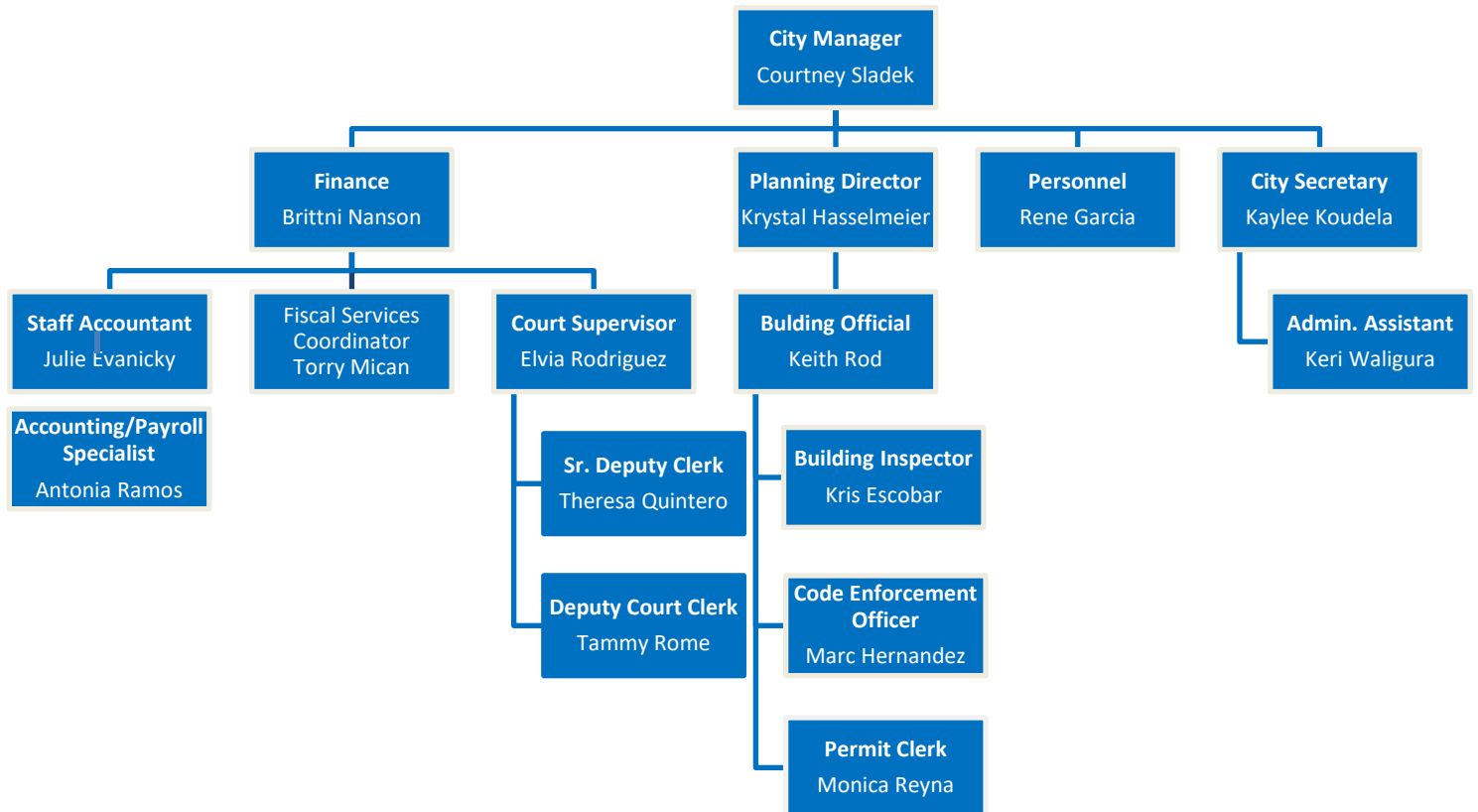
- Increase engagement
 - Performance measure 1: Social Media Reach and Growth – Measure the percentage increase in followers and post reach across all social media platforms. Target: Achieve a 20% increase in followers and post reach year-over-year.
 - Performance measure 2: Engagement through various platforms (website visits, social media interactions, etc) – Measure the number of interactions per post. Target: Achieve a 20% increase in engagement metrics year-over-year.
- Launch educational campaign
 - Performance measure 1: Number of educational campaigns run on civic issues and processes – Measure the number of educational campaigns run. Target: Implement 4 educational campaigns per year
 - Performance measure 2: Campaign reach and visibility – Measure the number of users and interactions with campaign content. Target: Achieve a 20% increase in educational campaign users & engagement year-over-year.

Planning

PERMITS	Opened Count												YTD Total			YTD Fees
	Q1				Q2				Q3				Q4			
	Comm	Res	Total	\$	Comm	Res	Total	\$	Comm	Res	Total	\$	Comm	Res	Total	\$
Building Permit	32	86	118	\$ 34,997.78	23	97	120	\$ 23,026.41			0				0	
Mechanical	10	8	18	\$ 3,014.89	9	14	23	\$ 3,305.00			0				0	
Electrical	71	32	103	\$ 10,277.00	8	29	37	\$ 3,776.50			0				0	
Plumbing	12	61	73	\$ 3,163.00	5	42	47	\$ 1,990.00			0				0	
Fire System	8	0	8	\$ -	9	0	9	\$ 59.00			0				0	
Health	80		80	\$ 9,250.00			0				0				0	
Other non P&Z					3											
Other P&Z					0	3		\$ 500.00								
Qtrly Totals	400		400	\$ 60,702.67	236		236	\$ 32,156.91	0		0	\$ -	0		0	\$ -
													267	9619	636	92859.58

PERMITS	Opened Count												YTD Total			YTD Fees
	Q1				Q2				Q3				Q4			
	Comm	Res	Total	\$	Comm	Res	Total	\$	Comm	Res	Total	\$	Comm	Res	Total	\$
Building Permit	33	98	131	\$ 24,403.64	37	104	141	\$ 35,100.61	37	136	173	\$ 31,992.62	19	103	122	\$ 43,747.80
Mechanical	7	21	28	\$ 2,992.65	2	16	18	\$ 1,776.68	7	17	24	\$ 10,909.20	6	116	122	\$ 2,506.00
Electrical	38	92	130	\$ 3,277.00	47	159	206	\$ 6,476.00	39	121	160	\$ 4,283.00	9	18	27	\$ 3,764.04
Plumbing	55	195	250	\$ 4,836.00	23	165	188	\$ 332.00	28	150	178	\$ 3,046.00	32	135	167	\$ 4,444.00
Fire System	6	4	10	\$ 1,089.00	1	0	1	\$ 51.00	1	0	1	\$ 57.00	5	1	6	\$ 854.00
Health	67		67	\$ 7,850.00	40		40	\$ 4,275.00	12		12	\$ 1,525.00	2		2	\$ 200.00
Qtrly Totals	616		616	\$ 44,448.29	594		594	\$ 48,011.29	548		548	\$ 51,812.82	446		446	\$ 55,515.84
													553	9501	2204	199788.24

GENERAL GOVERNMENT



GENERAL GOVERNMENT

	FY24 Actual	FY25 Amended Budget	FY26 Proposed Budget	Variance
Administration				
City Manager	1	1	1	0
City Secretary	1	1	1	0
Administrative Assistant	1	1	1	0
Total	3	3	3	0
Finance				
Finance Director	1	1	1	0
Fiscal Services Coordinator	1	1	1	0
Staff Accountant	1	1	1	0
Accounting/Payroll Specialist	1	1	1	0
Total	4	4	4	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
Information Technology				
IT Director	1	1	1	0
Total	1	1	1	0
Planning				
Planning Director	0	0	1	1
Planner	1	1	0	-1
Building Official	1	1	1	0
Building Inspector	1	1	1	0
Code Enforcement Officer/Inspector	1	1	1	0
Permit Clerk	1	1	1	0
Total	5	5	5	0
GIS				
GIS Specialist	1	1	1	0
Total	1	1	1	0
General Government Total	19	19	19	0

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
MAYOR AND COUNCIL

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
509-111	COUNCIL SALARIES	8,550	8,550	8,550	8,550	8,550	0	0%
509-112	ELECTION CLERK SALARIES	1,850	1,850	1,850	1,850	1,850	0	0%
509-150	SOCIAL SECURITY	640	640	640	640	640	0	0%
1 PERSONNEL SERVICES		11,040	11,040	11,040	11,040	11,040	0	0%
509-205	OFFICE SUPPLIES	500	500	500	500	500	0	0%
509-215	FOOD	500	500	500	500	500	0	0%
2 SUPPLIES		1,000	1,000	1,000	1,000	1,000	0	0%
509-506	TRAVEL & TRAINING	5,000	4,000	4,000	4,000	4,000	0	0%
509-526	DUES & SUBSCRIPTIONS	500	1,100	1,100	1,100	1,100	0	0%
509-565	EVENT FEES	750	0	0	0	0	0	N/A
509-575	TML DUES	2,815	2,900	2,900	2,900	2,900	0	0%
5 OPERATIONAL EXP		9,065	8,000	8,000	8,000	8,000	0	0%
509-616	MISCELLANEOUS SERVICES	0	750	750	750	750	0	0%
509-618	LEGAL PUBLISHING	10,000	10,000	10,000	10,000	10,000	0	N/A
509-649	PHOTOGRAPHY	2,000	2,000	2,000	2,000	2,000	0	N/A
6 OTHER SERVICES		12,000	12,750	12,750	12,750	12,750	0	0%
509-804	ELECTION EXPENSE	7,000	7,000	7,000	7,000	7,000	0	0%
509-805	REDISTRICTING	0	0	0	0	0	0	N/A
8 MISCELLANEOUS		7,000	7,000	7,000	7,000	7,000	0	0%
09-MAYOR AND COUNCIL TOTAL		40,105	39,790	39,790	39,790	39,790	0	0%

Notes:

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
GEOGRAPHIC INFORMATION SYSTEMS (GIS)

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
514-110	REGULAR EARNINGS	46,390	48,240	48,240	48,240	48,240	0	0%
514-130	RETIREMENT	6,800	7,045	7,045	7,045	6,810	-235	-3%
514-140	LONGEVITY	280	340	340	340	400	60	18%
514-150	SOCIAL SECURITY	3,570	3,720	3,720	3,720	3,720	0	0%
514-160	WORKER'S COMP	220	250	250	250	250	0	0%
1 PERSONNEL SERVICES		57,260	59,595	59,595	59,595	59,420	-175	0%
514-240	MINOR EQUIPMENT	0	0	0	0	0	0	0%
2 SUPPLIES		0	0	0	0	0	0	0%
514-506	TRAINING & TRAVEL	2,500	2,500	2,500	2,500	2,500	0	0%
5 OPERATIONAL EXP		2,500	2,500	2,500	2,500	2,500	0	0%
514-618	SOFTWARE SUPPORT	14,500	14,500	14,500	14,500	18,000	3,500	24%
6 OTHER SERVICES		14,500	14,500	14,500	14,500	18,000	3,500	24%
14 GIS TOTAL		74,260	76,595	76,595	76,595	79,920	3,325	4%

Notes:

Software Support For ESRI Software Has Increased

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
ADMINISTRATION

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
512-110	REGULAR EARNINGS	279,855	290,540	290,540	290,540	294,682	0	0%
512-114	CERTIFICATION PAY	0	1,200	1,200	1,200	1,200	0	N/A
512-120	OVERTIME	0	0	0	0	0	0	N/A
512-130	RETIREMENT	40,975	42,480	42,480	42,480	41,685	-795	-2%
512-140	LONGEVITY	1,355	1,355	1,355	1,355	1,715	0	0%
512-150	SOCIAL SECURITY	21,510	22,425	22,425	22,425	22,766	0	0%
512-160	WORKER'S COMP	1,090	1,235	1,235	1,235	1,250	0	0%
512-180	CONTRACT LABOR	0	0	0	0	0	0	N/A
1 PERSONNEL SERVICES		344,785	359,235	359,235	359,235	363,298	-795	0%
512-205	OFFICE SUPPLIES	3,110	500	500	500	500	0	0%
512-215	FOOD	800	0	0	0	0	0	N/A
512-235	GAS & OIL	130	130	130	130	700	570	438%
512-240	MINOR EQUIPMENT	200	200	200	200	0	-200	-100%
512-245	HOUSEKEEPING SUPPLIES	1,500	1,500	1,500	1,500	2,000	500	33%
2 SUPPLIES		5,740	2,330	2,330	2,330	3,200	870	37%
512-420	BUILDINGS & GROUNDS MAINT	7,500	9,000	9,000	9,000	9,000	0	N/A
512-485	EQUIPMENT MAINT	13,350	13,350	13,350	13,350	13,350	0	0%
4 REPAIR & MAINT		20,850	22,350	22,350	22,350	22,350	0	0%
512-502	COMMUNICATIONS	10,500	10,500	10,500	10,500	7,430	-3,070	-29%
512-506	TRAINING & TRAVEL	6,500	6,500	6,500	6,500	6,500	0	0%
512-514	ELECTRICITY	11,000	11,000	11,000	11,000	12,000	1,000	9%
512-524	ADVERTISING & LEGAL NOTICES	3,500	500	500	500	500	0	0%
512-526	DUES & SUBSCRIPTIONS	2,500	4,000	4,000	4,000	4,000	0	0%
512-585	PROPERTY TAX ON LEASED LAND	150	0	0	0	0	0	N/A
5 OPERATIONAL EXP		34,150	32,500	32,500	32,500	30,430	-2,070	-6%
512-616	MISCELLANEOUS SERVICES	0	0	0	0	0	0	N/A
6 OTHER SERVICES		0	0	0	0	0	0	0%
12-ADMINISTRATION TOTAL		405,525	416,415	416,415	416,415	419,278	-1,995	0%

Notes:

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
FINANCE

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
515-110	REGULAR EARNINGS	212,695	230,590	230,590	230,590	229,450	0	0%
515-114	CERTIFICATION PAY	1,200	1,200	1,200	1,200	1,200	0	N/A
515-120	OVERTIME	0	0	0	0	0	0	N/A
515-130	RETIREMENT	31,345	33,830	33,830	33,830	32,565	-1,265	-4%
515-140	LONGEVITY	1,435	1,645	1,645	1,645	1,825	0	0%
515-150	SOCIAL SECURITY	16,475	17,860	17,860	17,860	17,785	0	0%
515-160	WORKER'S COMP	795	985	985	985	975	0	0%
1 PERSONNEL SERVICES		263,945	286,110	286,110	286,110	283,800	-1,265	0%
515-205	OFFICE SUPPLIES	750	1,500	1,500	1,500	1,500	0	0%
515-220	UNIFORMS	150	150	150	150	150	0	N/A
515-240	MINOR EQUIPMENT	0	0	0	0	0	0	0%
515-242	OFFICE FURNITURE	0	0	0	0	0	0	0%
2 SUPPLIES		900	1,650	1,650	1,650	1,650	0	0%
515-485	EQUIPMENT MAINT	750	0	0	0	0	0	0%
4 REPAIR & MAINT		750	0	0	0	0	0	N/A
515-502	COMMUNICATIONS	0	0	0	0	0		
515-506	TRAINING & TRAVEL	5,200	5,200	5,200	5,200	3,000	-2,200	-42%
515-524	ADVERTISING & LEGAL NOTICES	800	1,000	1,000	1,000	1,000	0	0%
515-526	DUES & SUBSCRIPTIONS	1,040	2,000	2,000	2,000	2,000	0	0%
5 OPERATIONAL EXP		7,040	8,200	8,200	8,200	6,000	-2,200	-27%
515-618	SOFTWARE SUPPORT	0	0	0	0	0	0	0%
515-625	APPRAISAL SERVICE	94,725	94,725	94,725	94,725	94,725	0	0%
515-690	PRINTING FORMS, REPORTS	500	0	0	0	0	0	N/A
6 OTHER SERVICES		95,225	94,725	94,725	94,725	94,725	0	0%
15-FINANCE TOTAL		367,860	390,685	390,685	390,685	386,175	-3,465	-1%

Notes:

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
PERSONNEL

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
516-110	REGULAR EARNINGS	156,715	185,385	185,385	185,385	185,385	0	0%
516-121	SAFETY COORDINATOR	0	0	0	0	0	0	N/A
516-130	RETIREMENT	22,930	26,990	26,990	26,990	26,100	-890	-3%
516-140	LONGEVITY	645	820	820	820	940	0	0%
516-150	SOCIAL SECURITY	12,035	14,245	14,245	14,245	14,255	0	0%
516-160	WORKER'S COMP	610	785	785	785	785	0	0%
1 PERSONNEL SERVICES		192,935	228,225	228,225	228,225	227,465	-890	0%
516-217	SAFETY SUPPLIES	0	0	0	0	0	0	N/A
516-218	SAFETY TRAINING MEAL	0	0	0	0	0	0	N/A
516-219	SAFETY AWARDS	0	0	0	0	0	0	N/A
2 SUPPLIES		0	0	0	0	0	0	N/A
516-506	TRAINING & TRAVEL	2,000	2,000	2,000	2,000	1,000	-1,000	-50%
516-524	ADVERTISING & LEGAL NOTICES	1,000	1,000	1,000	1,000	0	-1,000	-100%
516-526	DUES & SUBSCRIPTIONS	9,120	9,120	9,120	9,120	9,120	0	0%
5 OPERATIONAL EXP		12,120	12,120	12,120	12,120	10,120	-2,000	-17%
516-690	PRINTING FORMS, REPORTS	250	250	250	250	0	-250	-100%
516-691	EMPLOYMENT SCREENING	7,800	7,800	7,800	7,800	6,800	-1,000	-13%
516-692	PAYROLL PROCESSING SERVICES	40,000	40,000	40,000	40,000	44,000	4,000	10%
516-693	ACA COMPLIANCE SERVICES	4,500	4,500	4,500	4,500	3,900	-600	-13%
516-694	EMLPOYMENT RECOGNITION	1,400	1,400	1,400	1,400	1,400	0	0%
516-695	COUNSELING SERVICES	0	0	0	0	1,000	0	N/A
6 OTHER SERVICES		53,950	53,950	53,950	53,950	57,100	2,150	4%
16-PERSONNEL TOTAL		259,005	294,295	294,295	294,295	294,685	390	0%

Notes:

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
INFORMATION TECHNOLOGY

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
517-110	REGULAR EARNINGS	33,600	84,000	84,000	84,000	85,680	0	0%
517-130	RETIREMENT	4,845	12,180	12,180	12,180	12,015	-165	-1%
517-140	LONGEVITY	0	30	30	30	85	0	0%
517-150	SOCIAL SECURITY	2,570	6,430	6,430	6,430	6,560	0	0%
517-160	WORKER'S COMP	50	430	430	430	360	0	0%
1 PERSONNEL SERVICES		41,065	103,070	103,070	103,070	104,700	-165	0%
517-240	MINOR EQUIPMENT	0	0	0	0	1,300	1,300	0%
2 SUPPLIES		0	0	0	0	1,300	1,300	0%
517-480	COMPUTER CONSULTING & MAINTENANCE	26,125	138,530	138,530	138,530	122,000	-16,530	-12%
4 REPAIR & MAINT		26,125	138,530	138,530	138,530	122,000	-16,530	-12%
517-526	DUES & SUBSCRIPTIONS	0	0	0	0	175	175	N/A
5 OPERATIONAL EXP		0	0	0	0	175	175	0
517-618	SOFTWARE SUPPORT	2,500	176,813	176,813	176,813	209,645	32,832	19%
6 OTHER SERVICES		2,500	176,813	176,813	176,813	209,645	32,832	19%
517-951	SERVERS	30,500	0	0	0	0	0	0%
9 CAPITAL OUTLAY		30,500	0	0	0	0	0	0%
17 INFORMATION TECHNOLOGY TOTAL		100,190	418,413	418,413	418,413	437,820	17,612	4%

Notes:

Secondary Internet connection / additional Internet service provider, for times when YK's service is down

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
MUNICIPAL COURT

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
518-110	REGULAR EARNINGS	221,270	231,490	231,490	231,490	230,430	0	0%
518-114	CERTIFICATION PAY	9,600	10,800	10,800	10,800	7,200	0	0%
518-120	OVERTIME	0	0	0	0	0	0	N/A
518-130	RETIREMENT	34,305	35,795	35,795	35,795	33,965	-1,830	-5%
518-140	LONGEVITY	4,580	4,675	4,675	4,675	4,855	0	0%
518-150	SOCIAL SECURITY	18,015	18,895	18,895	18,895	18,550	0	0%
518-160	WORKER'S COMP	915	1,040	1,040	1,040	1,020	0	0%
1 PERSONNEL SERVICES		288,685	302,695	302,695	302,695	296,020	-1,830	-1%
518-205	OFFICE SUPPLIES	2,000	2,500	2,500	2,500	2,500	0	0%
518-220	UNIFORMS	300	300	300	300	0	-300	-100%
518-240	MINOR EQUIPMENT	0	0	0	0	0	0	N/A
2 SUPPLIES		2,300	2,800	2,800	2,800	2,500	-300	-11%
518-485	EQUIPMENT MAINT	1,000	1,000	1,000	1,000	1,000	0	N/A
4 REPAIR & MAINT		1,000	1,000	1,000	1,000	1,000	0	0%
518-502	COMMUNICATIONS	1,200	1,200	1,200	1,200	1,200	0	0%
518-506	TRAINING & TRAVEL	3,100	3,100	3,100	3,100	2,500	-600	-19%
518-514	ELECTRICITY	250	250	250	250	0	-250	-100%
518-526	DUES & SUBSCRIPTIONS	1,220	1,220	1,220	1,220	1,220	0	0%
5 OPERATIONAL EXP		5,770	5,770	5,770	5,770	4,920	-850	-15%
518-618	JURY PAY	0	250	250	250	250	0	N/A
518-616	MISCELLANEOUS SERVICES	0	200	200	200	200	0	N/A
518-617	COURT COSTS AND FEES	0	0	0	0	0	0	N/A
6 OTHER SERVICES		0	450	450	450	450	0	N/A
18-MUNICIPAL COURT TOTAL		297,755	312,715	312,715	312,715	304,890	-2,980	-1%

Notes:

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
PLANNING

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
519-110	REGULAR EARNINGS	286,640	324,844	324,844	324,844	324,150	0	0%
519-114	CERTIFICATION PAY	7,200	3,600	3,600	3,600	3,600	0	0%
519-115	PART-TIME EARNINGS	10,000	15,000	15,000	15,000	15,000	0	0%
519-120	OVERTIME	0	0	0	0	0	0	N/A
519-130	RETIREMENT	42,955	47,798	47,798	47,798	46,150	-1,648	-3%
519-140	LONGEVITY	990	1,400	1,400	1,400	1,710	0	0%
519-150	SOCIAL SECURITY	23,320	26,379	26,379	26,379	26,355	0	0%
519-160	WORKER'S COMP	1,185	1,452	1,452	1,452	1,450	0	0%
519-180	CONTRACT LABOR	1,000	0	0	0	0	0	N/A
1 PERSONNEL SERVICES		373,290	420,473	420,473	420,473	418,415	-1,648	0%
519-205	OFFICE SUPPLIES	2,000	2,000	2,000	2,000	2,000	0	0%
519-220	UNIFORMS	300	300	300	300	300	0	0%
519-235	GAS & OIL	1,890	1,890	1,890	1,890	1,890	0	0%
519-240	MINOR EQUIPMENT	1,200	1,200	1,200	1,200	1,200	0	0%
2 SUPPLIES		5,390	5,390	5,390	5,390	5,390	0	0%
519-481	VEHICLE & MACHINERY MAINT	1,000	1,500	1,500	1,500	1,500	0	0%
4 REPAIR & MAINT		1,000	1,500	1,500	1,500	1,500	0	0%
519-502	COMMUNICATIONS	4,000	4,000	4,000	4,000	4,000	0	0%
519-506	TRAINING & TRAVEL	5,000	5,000	5,000	5,000	10,000	5,000	100%
519-524	ADVERTISING & LEGAL NOTICES	4,000	7,500	7,500	7,500	7,500	0	0%
519-526	DUES & SUBSCRIPTIONS	2,400	2,400	2,400	2,400	2,400	0	0%
519-535	PROPERTY MAINTENANCE	0	0	0	0	5,000	5,000	N/A
519-536	DEMOLITION OF VACANT BLDGS	15,000	40,000	40,000	40,000	5,000	-35,000	-88%
519-590	TCRFC DUES	1,500	0	0	0	0	0	N/A
5 OPERATIONAL EXP		31,900	58,900	58,900	58,900	33,900	-25,000	-42%
519-860	RESIDENTIAL DEV.INCENTIVES	0	0	0	0	0	0	N/A
519-620	LIEN FILING EXPENSE	0	1,350	1,350	1,350	1,350	0	N/A
519-616	MISCELLANEOUS SERVICES	0	0	0	0	0	0	N/A
519-646	ENG./SURVEYING SERVICES	0	2,000	2,000	2,000	2,000	0	N/A
8 MISCELLANEOUS		0	3,350	3,350	3,350	3,350	0	N/A
519-920	MAJOR EQUIPMENT PURCHASE	0	0	0	0	0	0	N/A
9 CAPITAL OUTLAY		0	0	0	0	0	0	N/A
19-PLANNING TOTAL		411,580	489,613	489,613	489,613	462,555	-26,648	-5%

Notes:

Reduced Demo cost/ Owners are primarily responsible

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 12,290. 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.

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in budget from FY25 to FY26
Police	4,262,845	4,266,105	4,266,105	4,251,540	-0.34%
Fire	246,110	266,740	266,740	266,740	0.00%
Communications	501,570	522,540	522,540	516,020	-1.25%
Emergency Management	105,925	108,605	108,605	107,840	-0.70%
TOTAL	5,116,450	5,163,990	5,163,990	5,142,140	-0.42%

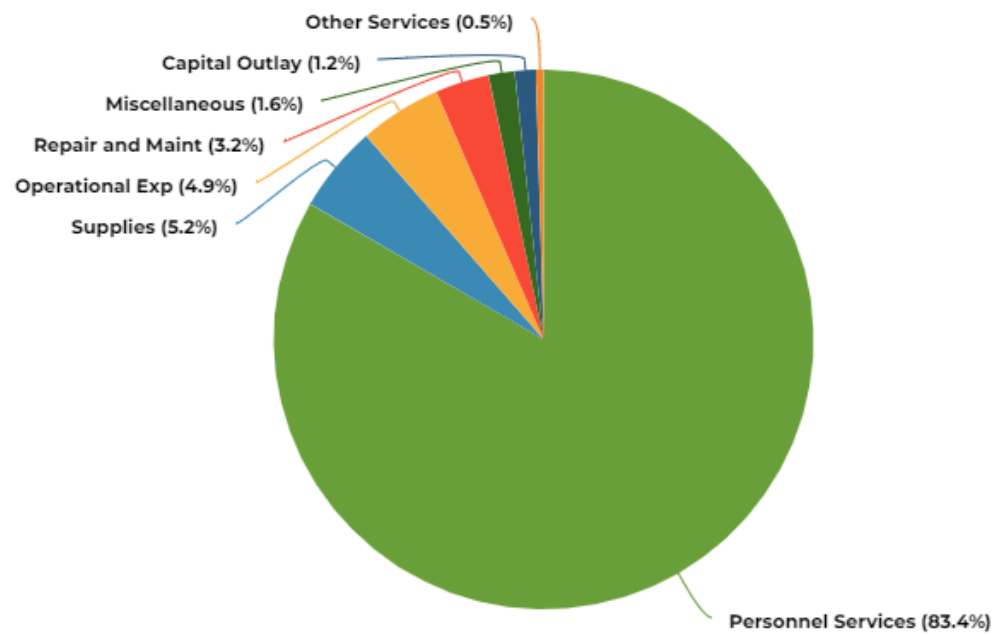
	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in budget from FY25 to FY26
Personnel Services	4,144,485	4,305,855	4,305,855	4,303,600	-0.05%
Supplies	271,220	269,720	269,720	262,475	-2.69%
Repair and Maintenance	124,000	167,000	167,000	164,540	-1.47%
Operational Expense	228,270	253,010	253,010	249,960	-1.21%
Other Services	132,800	103,860	103,860	97,020	-6.59%
Capital Outlay	215,675	64,545	64,545	64,545	0.00%
TOTAL	5,116,450	5,163,990	5,163,990	5,142,140	-0.42%

Fire

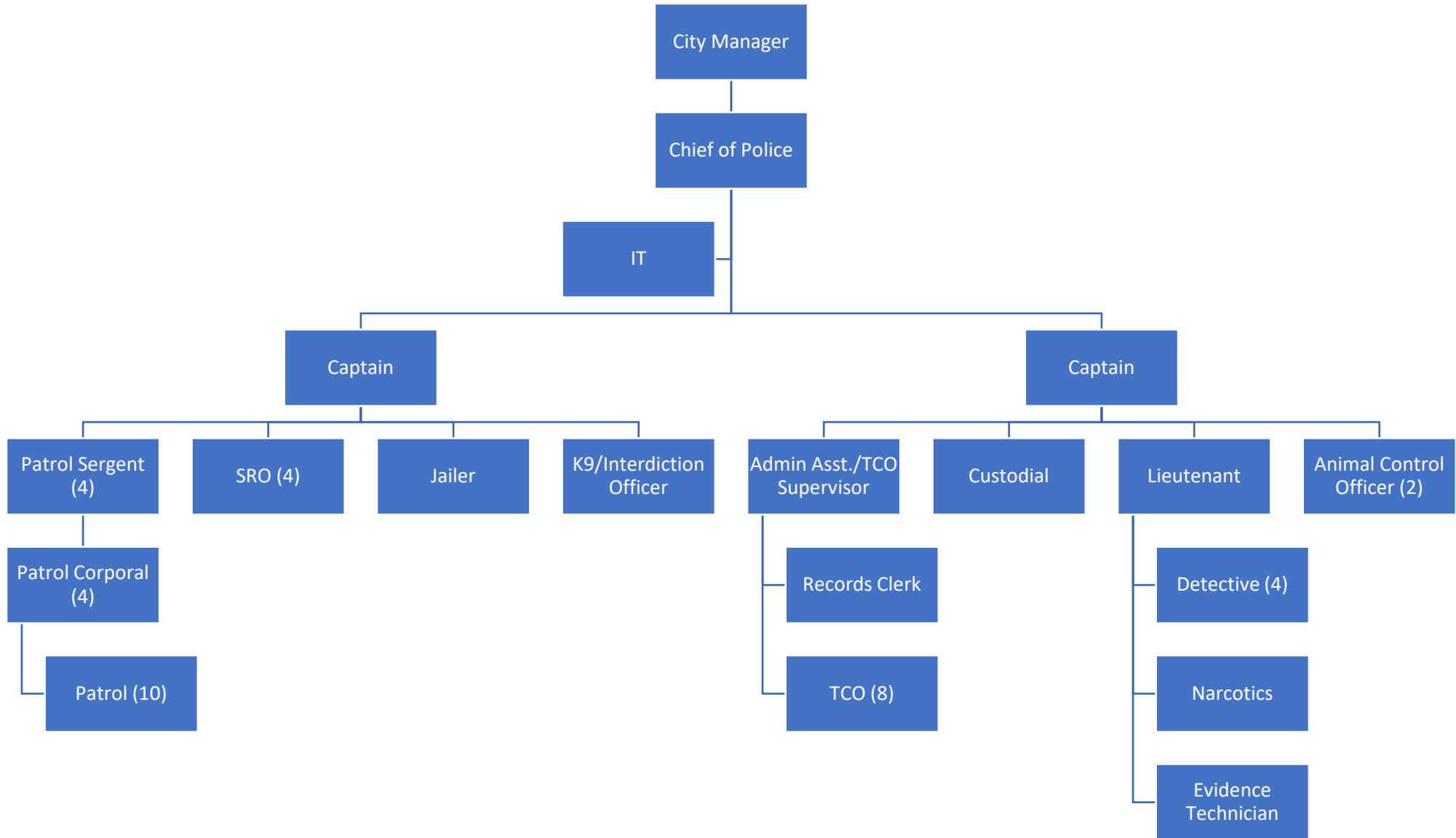
ECVFD will continually work to make sure that all firefighters go home after all incidents, to do this ECVFD provides the best personal protective equipment to all firefighters, the highest quality of training, continued training is the best way to keep firefighters safe. ECVFD trains a minimum of 8 hours a month, most of the time we provide 12 hours on 3 separate training sessions on Monday nights. ECVFD has very good apparatus for firefighters to work with on all types of incidents.

Police

The El Campo Police Department has earned Accreditation through the Texas Police Chiefs Association Best Practices Accreditation Program. Maintaining Accreditation concerning a comprehensive set of standards is designed to give the Police Department the tools it needs to accomplish its Mission.



EL CAMPO POLICE DEPARTMENT



EL CAMPO POLICE DEPARTMENT

	FY24 Actual	FY25 Amended Budget	FY26 Proposed Budget	Variance
Police				
Police Chief	1	1	1	0
Captain	2	2	2	0
Assistant Chief	0	0	0	0
Secretary	1	1	1	0
Records Clerk	1	1	1	0
Lieutenant	1	1	1	0
Detective	5	5	5	0
Sergeant	4	4	4	0
Corporal	4	4	4	0
Peace Officer	10	10	10	0
Evidence Technician	1	1	1	0
Community Service Officer – DARE	1	1	1	0
Interdiction/K9 Officer	1	1	1	0
School Resource Officer	4	4	4	0
Jailer	1	1	1	0
IT	1	1	1	0
Custodian	1	1	1	0
Animal Control Officer	2	2	2	0
Total	41	41	41	0
Emergency management				
Emergency management coordinator	1	1	1	
Communications				
Dispatcher	8	8	8	0
Total	8	8	8	0
Police Total	50	50	50	0

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
POLICE

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
520-110	REGULAR EARNINGS	2,654,560	2,783,350	2,783,350	2,783,350	2,791,055	0	0%
520-113	HOLIDAY PAY	45,970	45,970	45,970	45,970	45,970	0	0%
520-114	CERTIFICATION PAY	65,400	65,400	65,400	65,400	70,200	0	0%
520-115	PART-TIME EARNINGS	0	0	0	0	0	0	N/A
520-116	INCENTIVE PAY	25,000	8,000	8,000	8,000	8,000	0	0%
520-120	OVERTIME	70,000	70,000	70,000	70,000	70,000	0	0%
520-125	PANDEMIC PREMIUM PAY	0	0	0	0	0	0	N/A
520-126	QUARANTINE LEAVE	0	0	0	0	0	0	N/A
520-130	RETIREMENT	419,740	433,650	433,650	433,650	422,010	-11,640	-3%
520-140	LONGEVITY	19,900	19,510	19,510	19,510	21,495	0	0%
520-150	SOCIAL SECURITY	220,385	228,910	228,910	228,910	230,475	0	0%
520-160	WORKER'S COMP	27,085	30,970	30,970	30,970	31,185	0	0%
1 PERSONNEL SERVICES		3,548,040	3,685,760	3,685,760	3,685,760	3,690,390	-11,640	0%
520-205	OFFICE SUPPLIES	12,500	12,500	12,500	12,500	12,125	-375	-3%
520-215	FOOD	4,000	4,500	4,500	4,500	4,365	-135	-3%
520-220	UNIFORMS	30,000	30,000	30,000	30,000	29,100	-900	-3%
520-230	ANIMAL SHELTER SUPPLIES	4,500	4,500	4,500	4,500	4,365	-135	-3%
520-235	GAS & OIL	65,000	65,000	65,000	65,000	65,000	0	0%
520-240	MINOR EQUIPMENT	65,070	65,070	65,070	65,070	63,120	-1,950	-3%
520-245	HOUSEKEEPING SUPPLIES	8,000	8,000	8,000	8,000	7,760	-240	-3%
520-254	FORENSIC SUPPLIES	5,000	5,500	5,500	5,500	5,335	-165	-3%
520-270	MISCELLANEOUS SUPPLIES	5,000	5,000	5,000	5,000	4,850	-150	-3%
520-275	COMMUNITY SERVICES SUPPLIES	2,800	2,800	2,800	2,800	2,715	-85	-3%
520-276	SUPPORT OF PRISONERS	3,500	3,500	3,500	3,500	3,395	-105	-3%
520-277	EXPLORERS	0	0	0	0	0	0	N/A
520-278	SPECIAL RESPONSE TEAM EQUIPMENT	5,000	5,000	5,000	5,000	2,500	-2,500	-50%
520-299	DRUG DOG UPKEEP & SUPPLIES	6,000	3,500	3,500	3,500	3,395	-105	-3%
2 SUPPLIES		216,370	214,870	214,870	214,870	208,025	-6,845	-3%
520-420	BUILDINGS & GROUNDS MAINT	20,500	25,500	25,500	25,500	25,500	0	0%
520-480	COMPUTER MAINTENANCE	0	0	0	0	0	0	0%
520-481	VEHICLE & MACHINERY MAINT	30,000	60,000	60,000	60,000	58,200	-1,800	-3%
520-485	EQUIPMENT MAINT	22,000	22,000	22,000	22,000	21,340	-660	-3%
4 REPAIR & MAINT		72,500	107,500	107,500	107,500	105,040	-2,460	-2%
520-502	COMMUNICATIONS	34,000	45,000	45,000	45,000	43,650	-1,350	-3%
520-506	TRAINING & TRAVEL	41,000	41,000	41,000	41,000	39,770	-1,230	-3%
520-514	ELECTRICITY	60,000	60,000	60,000	60,000	60,000	0	0%
520-520	NATURAL GAS	0	0	0	0	0	0	N/A
520-524	ADVERTISING & LEGAL NOTICES	700	700	700	700	680	-20	-3%
520-526	DUES & SUBSCRIPTIONS	7,830	15,000	15,000	15,000	14,550	-450	-3%
520-547	INS - POLICE LIAB	25,375	27,915	27,915	27,915	27,915	0	0%
5 OPERATIONAL EXP		168,905	189,615	189,615	189,615	186,565	-3,050	-2%

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
POLICE

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
520-616	MISCELLANEOUS SERVICES	8,900	6,360	6,360	6,360	6,170	-190	-3%
520-618	SOFTWARE SUPPORT	0	0	0	0	0	0	0%
520-617	SPAY AND NEUTER	7,000	7,000	7,000	7,000	500	-6,500	-93%
520-619	MEDICAL EXAMS	5,000	5,000	5,000	5,000	4,850	-150	-3%
520-624	INFORMANT INFORMATION	5,000	5,000	5,000	5,000	5,000	0	0%
520-626	SUPPORT OF PRISONERS	0	0	0	0	0	0	N/A
6 OTHER SERVICES		25,900	23,360	23,360	23,360	16,520	-6,840	-29%
520-805	OPERATION LONE STAR	35,000	0	0	0	0		N/A
520-851	CAPITAL LEASE INTEREST	0	0	0	0	0		0%
520-845	CRISIS CENTER	5,000	5,000	5,000	5,000	5,000	0	N/A
8 MISCELLANEOUS		40,000	5,000	5,000	5,000	5,000	0	N/A
520-930	FURNITURE & FIXTURES	0	0	0	0	0	0	N/A
520-935	MAJOR MACHINERY & EQUIP	0	0	0	0	0	0	N/A
520-940	VEHICLES	143,320	0	0	0	0	0	N/A
520-960	BODY CAMERAS	47,810	40,000	40,000	40,000	40,000	0	N/A
9 CAPITAL OUTLAY		191,130	40,000	40,000	40,000	40,000	0	0%
20-POLICE TOTAL		4,262,845	4,266,105	4,266,105	4,266,105	4,251,540	-30,835	-1%

Notes:

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
COMMUNICATIONS

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
524-110	REGULAR EARNINGS	359,515	373,895	373,895	373,895	370,890	0	0%
524-111	SUPERVISOR	0	0	0	0	0	0	N/A
524-113	HOLIDAY PAY	10,000	10,000	10,000	10,000	10,000	0	0%
524-114	CERTIFICATION PAY	7,200	9,600	9,600	9,600	9,600	0	0%
524-120	OVERTIME	31,000	31,000	31,000	31,000	31,000	0	0%
524-130	RETIREMENT	59,615	61,795	61,795	61,795	58,940	-2,855	-5%
524-140	LONGEVITY	1,455	1,880	1,880	1,880	1,675	0	0%
524-150	SOCIAL SECURITY	31,300	32,620	32,620	32,620	32,190	0	0%
524-160	WORKER'S COMP	1,485	1,750	1,750	1,750	1,725	0	0%
1 PERSONNEL SERVICES		501,570	522,540	522,540	522,540	516,020	-2,855	-1%
24-COMMUNICATIONS TOTAL		501,570	522,540	522,540	522,540	516,020	-2,855	-1%

Notes:

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
FIRE

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
522-205	OFFICE SUPPLIES	250	250	250	250	250	0	0%
522-215	FOOD	700	700	700	700	700	0	0%
522-220	PROTECTIVE CLOTHING	15,000	15,000	15,000	15,000	15,000	0	0%
522-235	GAS & OIL	10,700	10,700	10,700	10,700	10,700	0	0%
522-240	MINOR EQUIPMENT	18,000	18,000	18,000	18,000	18,000	0	0%
522-250	CHEMICALS	7,500	7,500	7,500	7,500	7,500	0	0%
2 SUPPLIES		52,150	52,150	52,150	52,150	52,150	0	0%
522-420	BUILDINGS & GROUNDS MAINT	0	0	0	0	0	0	N/A
522-481	VEHICLE & MACHINERY MAINT	37,000	45,000	45,000	45,000	45,000	0	0%
522-482	EQUIPMENT TESTING	6,500	6,500	6,500	6,500	6,500	0	0%
522-485	EQUIPMENT MAINT	6,500	6,500	6,500	6,500	6,500	0	0%
4 REPAIR & MAINT		50,000	58,000	58,000	58,000	58,000	0	0%
522-502	COMMUNICATIONS	13,045	13,045	13,045	13,045	13,045	0	0%
522-506	TRAINING	20,000	20,000	20,000	20,000	20,000	0	0%
522-514	ELECTRICITY	0	0	0	0	0	0	N/A
522-526	DUES & SUBSCRIPTIONS	9,200	13,200	13,200	13,200	13,200	0	0%
522-542	AUDIT	5,250	5,250	5,250	5,250	5,250	0	0%
522-543	INS - VFD ACCIDENT	5,020	5,050	5,050	5,050	5,050	0	0%
5 OPERATIONAL EXP		52,515	56,545	56,545	56,545	56,545	0	0%
522-830	FIRE PREVENTION	1,700	1,700	1,700	1,700	1,700	0	0%
522-835	VFD - RETIREMENT	48,600	48,600	48,600	48,600	48,600	0	0%
522-837	VFD - WORKMAN'S COMP	1,600	4,200	4,200	4,200	4,200	0	0%
522-840	VFD- MEDICAL EXAMINATIONS	15,000	21,000	21,000	21,000	21,000	0	0%
8 MISCELLANEOUS		66,900	75,500	75,500	75,500	75,500	0	0%
522-940	VEHICLES	24,545	24,545	24,545	24,545	24,545	0	0%
9 CAPITAL OUTLAY		24,545	24,545	24,545	24,545	24,545	0	0%
22-FIRE TOTAL		246,110	266,740	266,740	266,740	266,740	0	0

Notes:

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
EMERGENCY MANAGEMENT

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
526-110	REGULAR WAGES	68,355	70,410	70,410	70,410	70,410	0	0%
526-111	EMERGENCY MGMNT	7,500	5,000	5,000	5,000	5,000	0	0%
526-114	CERTIFICATION PAY	0	3,600	3,600	3,600	3,600	0	N/A
526-130	RETIREMENT	11,270	10,945	10,945	10,945	10,580	-365	-3%
526-140	LONGEVITY	1,500	1,500	1,500	1,500	1,500	0	0%
526-150	SOCIAL SECURITY	5,920	5,780	5,780	5,780	5,780	0	0%
526-160	WORKER'S COMP	330	320	320	320	320	0	0%
1 PERSONNEL SERVICES		94,875	97,555	97,555	97,555	97,190	-365	0%
526-205	OFFICE SUPPLIES	500	500	500	500	100	-400	-80%
526-215	FOOD	500	500	500	500	500	0	0%
526-220	UNIFORMS	300	300	300	300	300	0	0%
526-240	MINOR EQUIPMENT	1,400	1,400	1,400	1,400	1,400	0	0%
2 SUPPLIES		2,700	2,700	2,700	2,700	2,300	-400	-15%
526-481	VEHICLE & MACHINERY MAINTENANCE	1,500	1,500	1,500	1,500	1,500	0	0%
4 REPAIR & MAINT		1,500	1,500	1,500	1,500	1,500	0	0%
526-502	COMMUNICATIONS	500	500	500	500	500	0	0%
526-506	TRAINING & TRAVEL	4,000	4,000	4,000	4,000	4,000	0	0%
526-508	EMERG MGMT MISC	1,500	1,500	1,500	1,500	1,500	0	0%
526-524	ADVERTISING & LEGAL NOTICES	700	700	700	700	700	0	0%
526-526	DUES AND SUBSCRIPTIONS	150	150	150	150	150	0	0%
5 OPERATIONAL EXP		6,850	6,850	6,850	6,850	6,850	0	0%
26- EMERGENCY MANAGEMENT TOTAL		105,925	108,605	108,605	108,605	107,840	-765	-1%

Notes:

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 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.

Facilities Maintenance Division is responsible for the general maintenance, repair and upkeep of the City facilities. The Division has a team of two employees.

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

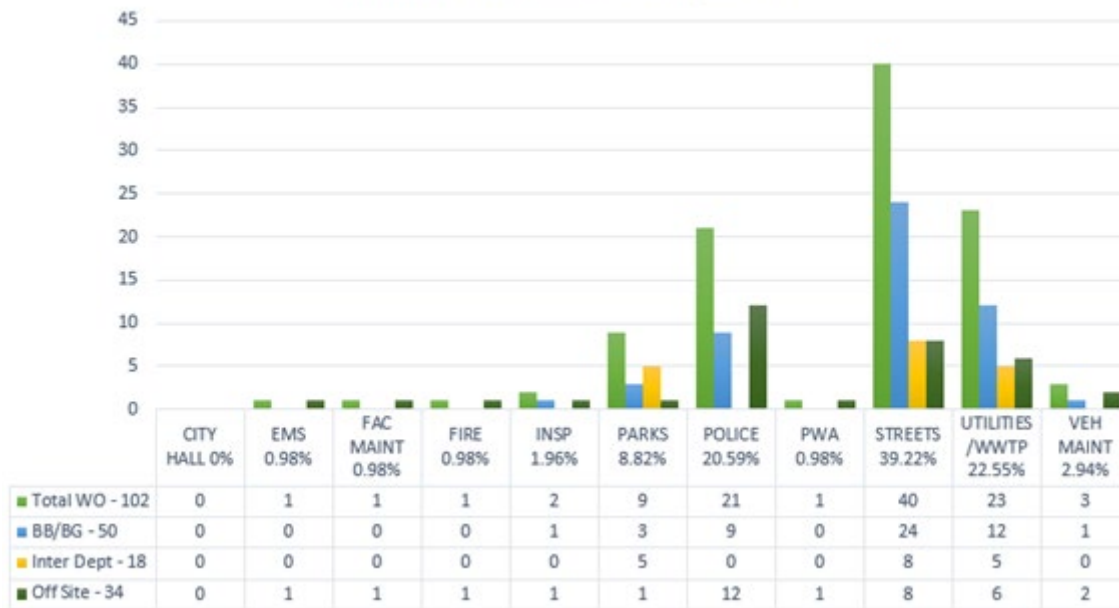
	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in budget from FY25 to FY26
Public Works Administration	326,570	352,320	352,320	359,270	1.97%
Streets	1,411,525	1,416,830	1,416,830	1,356,330	-4.27%
Vehicle Maintenance	113,655	120,230	120,230	119,850	-0.32%
Parks	415,215	498,235	498,235	466,230	-6.42%
Facilities Maintenance	168,820	183,110	183,110	201,148	9.85%
TOTAL	2,435,785	2,570,725	2,570,725	2,502,828	-2.64%

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in budget from FY25 to FY26
Personnel Services	1,430,350	1,585,505	1,585,505	1,537,758	-3.01%
Supplies	155,000	166,000	166,000	163,850	-1.30%
Repair and Maintenance	482,175	500,475	500,475	440,475	-11.99%
Operational Expense	269,970	279,745	279,745	279,745	0.00%
Other Services	64,500	39,000	39,000	42,000	7.69%
Capital Outlay	33,790	0	0	39,000	0.00%
TOTAL	2,435,785	2,570,725	2,570,725	2,502,828	-2.64%

PUBLIC WORKS

Vehicle Maintenance

WORK ORDERS - 102 Completed



STREET and DRAINAGE DEPARTMENT

Service Requests Completed: 133

Open Requests: 28

Details: Code Enforcement -

Mowing -13, Trash/Debris Pickup – 7

Debris Pickup Requests -

Over 65 - 16; Tree Limbs/Trash - 6

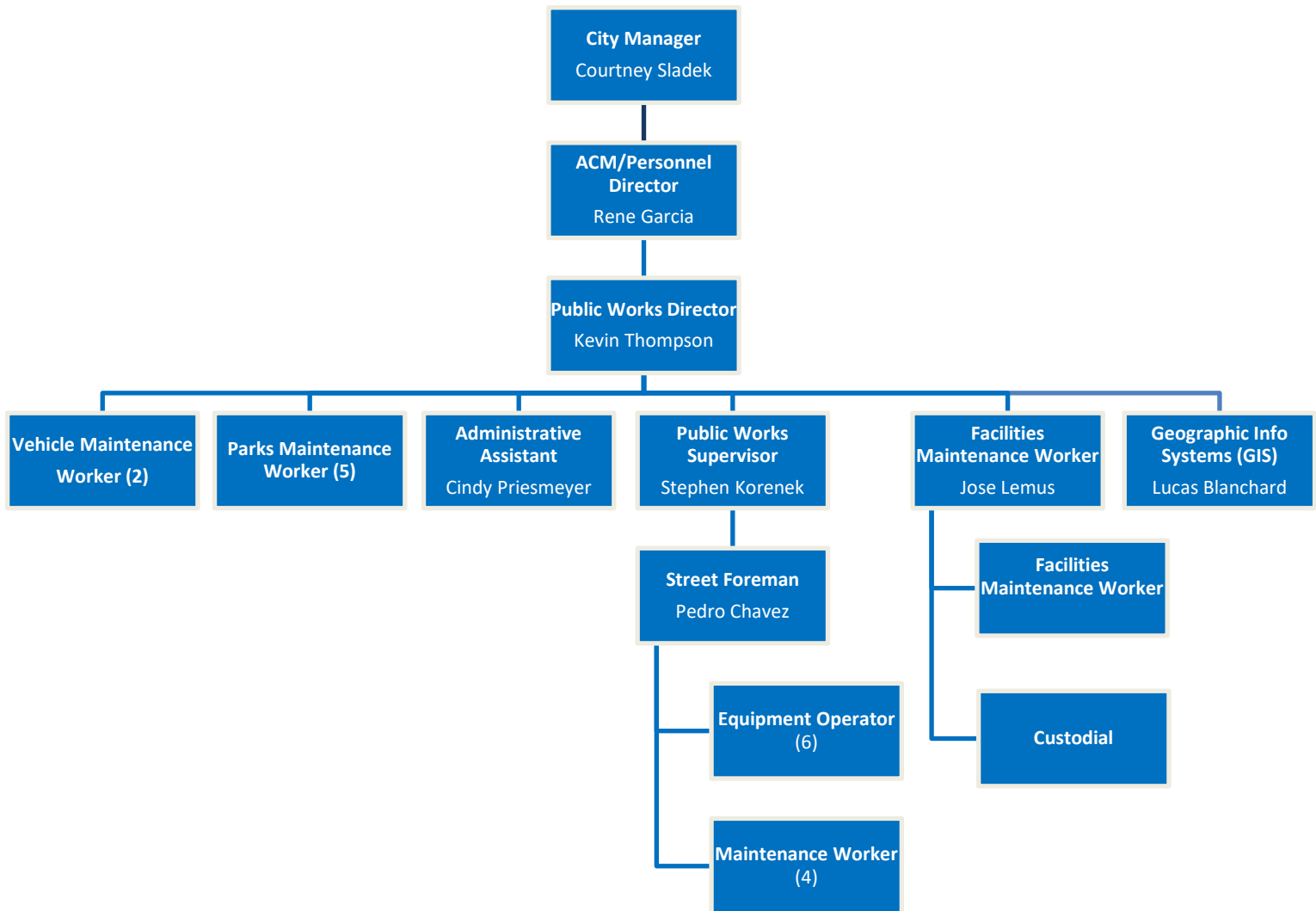
Culvert Installation - 10

Ongoing Work Projects

- Street Program, Completed Sandy Corner Rd and Lynn Street, 4050 feet.
- Street Sweeping, 729 net miles
- Tree Trimming, 158 labor hours
- ROW Mowing, 13.25 labor hours
- Equipment & Vehicle Maint
- Christmas Decorations City Wide & Evans Park
- Event Set Ups, Trunk or Treat, Women on Washington, Christmas Parade

ALLEY/ROW MAINTENANCE	2.3%
CLEAN DITCHES	2.3%
CODE ENFORCEMENT	10.5%
CULVERT INSTALLATION	7.5%
CULVERT REPAIR	3.8%
DEBRIS CLEANUP	18.8%
EVENTS	3.8%
INVESTIGATION	5.3%
MOW ROW/DITCH	3.0%
SIGN - INSTALL NEW	3.8%
SIGN - MAINT & REPAIR	5.3%
STANDING WATER-DITCH	1.5%
STREET CUT PATCH	9.8%
STREET DEPT - OTHER	4.5%
STREET POT HOLE REPAIR	8.3%
STREETS - GRAVEL BLADING	2.3%
TRAFFIC SIGNAL	0.8%
TREE TRIMMING	6.8%
Total:	100.0%

PUBLIC WORKS



PUBLIC WORKS

	FY24 Actual	FY25 Amended Budget	FY26 Proposed 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
Crew Chief	0	0	0	0
Equipment Operator	6	6	6	0
Maintenance Worker	4	4	4	0
Total	12	12	12	0
Vehicle Maintenance				
Foreman	0	0	0	0
Maintenance Worker	2	2	2	0
Total	2	2	2	0
Parks				
Maintenance Worker	5	5	5	0
Total	5	5	5	0
Facilities Maintenance				
Maintenance Worker	3	3	3	0
Custodian	0	0	0	0
Total	3	3	3	0
Public Works Total	24	24	24	0

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
PUBLIC WORKS ADMINISTRATION

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
530-110	REGULAR EARNINGS	152,225	168,075	168,075	168,075	172,095	0	0%
530-114	CERTIFICATION PAY	8,030	8,930	8,930	8,930	12,900	0	0%
530-115	PART TIME EARNINGS	16,380	17,680	17,680	17,680	17,680	0	0%
530-120	OVERTIME	0	0	0	0	0	0	N/A
530-121	SAFETY COORDINATOR	0	0	0	0	0	0	N/A
530-130	RETIREMENT	23,650	25,965	25,965	25,965	26,220	255	1%
530-140	LONGEVITY	2,065	2,125	2,125	2,125	2,185	0	0%
530-150	SOCIAL SECURITY	13,670	15,060	15,060	15,060	15,675	0	0%
530-160	WORKER'S COMP	695	830	830	830	860	0	0%
1 PERSONNEL SERVICES		216,715	238,665	238,665	238,665	247,615	255	0%
530-205	OFFICE SUPPLIES	2,000	2,000	2,000	2,000	2,000	0	0%
530-215	FOOD	575	675	675	675	675	0	0%
530-217	SAFETY EQUIPMENT AND TRAFFIC CONTROL	11,000	12,500	12,500	12,500	12,500	0	0%
530-220	UNIFORMS	9,400	9,400	9,400	9,400	9,400	0	0%
530-235	GAS & OIL	1,135	1,135	1,135	1,135	1,135	0	0%
530-240	MINOR EQUIPMENT PURCHASE	2,500	2,500	2,500	2,500	500	-2,000	-80%
2 SUPPLIES		26,610	28,210	28,210	28,210	26,210	-2,000	-7%
530-481	VEHICLE & MACHINERY MAINT	600	600	600	600	600	0	0%
530-485	EQUIPMENT MAINT	5,000	5,000	5,000	5,000	5,000	0	0%
4 REPAIR & MAINT		5,600	5,600	5,600	5,600	5,600	0	0%
530-502	COMMUNICATIONS	10,145	10,145	10,145	10,145	10,145	0	0%
530-506	TRAINING & TRAVEL	6,300	7,300	7,300	7,300	7,300	0	0%
530-514	ELECTRICITY	6,300	6,300	6,300	6,300	6,300	0	0%
530-520	NATURAL GAS	1,750	2,250	2,250	2,250	2,250	0	0%
530-524	ADVERTISING & LEGAL NOTICES	400	400	400	400	400	0	0%
530-526	DUES & SUBSCRIPTIONS	1,250	1,250	1,250	1,250	1,250	0	0%
530-551	MOSQUITO ABATEMENT	16,000	16,000	16,000	16,000	16,000	0	0%
530-552	UNDERGROUND STORAGE TANK INS	5,500	6,200	6,200	6,200	6,200	0	0%
5 OPERATIONAL EXP		47,645	49,845	49,845	49,845	49,845	0	0%
530-646	ENG/SURVEYING SERVICES	30,000	30,000	30,000	30,000	30,000	0	0%
6 OTHER SERVICES		30,000	30,000	30,000	30,000	30,000	0	0%
530-920	MAJOR EQUIPMENT PURCHASE	0	0	0	0	0	0	0%
9 CAPITAL OUTLAY		0	0	0	0	0	0	0%
30 PUBLIC WORKS ADMIN TOTAL		326,570	352,320	352,320	352,320	359,270	-1,745	0%

Notes:

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
STREETS

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
531-110	REGULAR EARNINGS	522,790	550,270	550,270	550,270	551,305	0	0%
531-114	CERTIFICATION PAY	16,170	11,800	11,800	11,800	11,000	0	0%
531-115	PART TIME EARNINGS	15,500	15,500	15,500	15,500	15,500	0	0%
531-120	OVERTIME	7,525	9,525	9,525	9,525	9,525	0	0%
531-130	RETIREMENT	80,500	83,780	83,780	83,780	80,895	-2,885	-3%
531-140	LONGEVITY	6,040	6,480	6,480	6,480	5,685	0	0%
531-150	SOCIAL SECURITY	43,455	45,410	45,410	45,410	45,365	0	0%
531-160	WORKER'S COMP	10,275	11,710	11,710	11,710	11,700	0	0%
1 PERSONNEL SERVICES		702,255	734,475	734,475	734,475	730,975	-2,885	0%
531-235	GAS & OIL	46,070	46,070	46,070	46,070	46,070	0	0%
531-240	MINOR EQUIPMENT PURCHASE	12,000	12,000	12,000	12,000	12,000	0	0%
531-252	WEED CONTROL	22,000	31,000	31,000	31,000	31,000	0	0%
531-265	SIGNAGE	11,935	11,935	11,935	11,935	11,935	0	0%
2 SUPPLIES		92,005	101,005	101,005	101,005	101,005	0	0%
531-440	STREET REPAIR/CONSTRUCTION	70,525	70,525	70,525	70,525	70,525	0	0%
531-442	SIDEWALKS	0	0	0	0	0	0	N/A
531-445	STREET RESURF-SEAL COAT	234,625	284,625	284,625	284,625	224,625	-60,000	-21%
531-446	DRAINAGE	17,000	20,000	20,000	20,000	20,000	0	0%
531-481	VEHICLE & MACHINERY MAINT	95,000	60,000	60,000	60,000	60,000	0	0%
4 REPAIR & MAINT		417,150	435,150	435,150	435,150	375,150	-60,000	-14%
531-502	COMMUNICATIONS	0	0	0	0	0	0	N/A
531-506	TRAINING & TRAVEL	2,200	3,200	3,200	3,200	3,200	0	0%
531-514	STREET LIGHT ELECTRICITY	130,000	130,000	130,000	130,000	130,000	0	0%
531-515	STREET LIGHT INSTALLATION	2,000	2,000	2,000	2,000	2,000	0	0%
531-519	CULVERT INSTALLATION	6,625	11,000	11,000	11,000	11,000	0	0%
5 OPERATIONAL EXP		140,825	146,200	146,200	146,200	146,200	0	0%
531-615	GRANT EXPENDITURES	25,500	0	0	0	0	0	N/A
531-646	ENG/SURVEYING SERVICES	0	0	0	0	0		N/A
531-647	CONTRACT SPRAYING	0	0	0	0	0		N/A
6 OTHER SERVICES		25,500	0	0	0	0	0	0%
531-832	CHRISTMAS DECORATIONS	0	0	0	0	3,000	3,000	N/A
8 MISCELLANEOUS		0	0	0	0	3,000	0	0%
531-910	BUILDING & LAND	0	0	0	0	0	0	N/A
531-920	MAJOR EQUIPMENT PURCHASE	33,790	0	0	0	0	0	N/A
531-960	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0	0	0	N/A
9 CAPITAL OUTLAY		33,790	0	0	0	0	0	0%
31 PW-STREETS TOTAL		1,411,525	1,416,830	1,416,830	1,416,830	1,356,330	-62,885	-4%

Notes:

Street Resurfacing covered by TUF Funds

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
VEHICLE MAINTENANCE

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
535-110	REGULAR EARNINGS	80,525	84,605	84,605	84,605	84,605	0	0%
535-114	CERTIFICATON PAY	2,100	2,100	2,100	2,100	2,100	0	0%
535-120	OVERTIME	2,000	3,000	3,000	3,000	3,000	0	0%
535-130	RETIREMENT	12,615	13,295	13,295	13,295	12,855	-440	-3%
535-140	LONGEVITY	1,960	2,020	2,020	2,020	2,080	0	0%
535-150	SOCIAL SECURITY	6,625	7,020	7,020	7,020	7,020	0	0%
535-160	WORKER'S COMP	1,030	1,190	1,190	1,190	1,190	0	0%
1 PERSONNEL SERVICES		106,855	113,230	113,230	113,230	112,850	-440	0%
535-235	GAS & OIL	1,575	1,575	1,575	1,575	1,575	0	0%
535-240	MINOR EQUIPMENT PURCHASE	3,000	3,000	3,000	3,000	3,000	0	0%
2 SUPPLIES		4,575	4,575	4,575	4,575	4,575	0	0%
535-481	VEHICLE & MACHINERY MAINT	1,925	1,925	1,925	1,925	1,925	0	0%
4 REPAIR & MAINT		1,925	1,925	1,925	1,925	1,925	0	0%
535-506	TRAINING & TRAVEL	300	500	500	500	500	0	0%
5 OPERATIONAL EXP		300	500	500	500	500	0	0%
35 PW-VEHICLE MAINT TOTAL		113,655	120,230	120,230	120,230	119,850	-440	0%

Notes:

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
FACILITIES MAINTENANCE

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
532-110	REGULAR EARNINGS	114,110	120,840	120,840	120,840	133,560	12,720	11%
532-114	CERTIFICATE PAY	2400	2400	2400	2400	3,800	1,400	58%
532-115	PART-TIME	0	0	0	0	0	0	N/A
532-120	OVERTIME	0	2,000	2,000	2,000	2,000	0	N/A
532-130	RETIREMENT	17,030	18,235	18,235	18,235	19,730	1,495	8%
532-140	LONGEVITY	385	555	555	555	1,500	945	170%
532-150	SOCIAL SECURITY	8,945	9,625	9,625	9,625	10,780	1,155	12%
532-160	WORKER'S COMP	1,550	3,355	3,355	3,355	3,828	473	14%
1 PERSONNEL SERVICES		144,420	157,010	157,010	157,010	175,198	18,188	12%
532-205	OFFICE SUPPLIES	300	300	300	300	150	-150	-50%
532-240	MINOR EQUIPMENT	0	0	0	0	0	0	N/A
532-245	HOUSEKEEPING SUPPLIES	600	1,000	1,000	1,000	1,000	0	0%
2 SUPPLIES		900	1,300	1,300	1,300	1,150	-150	-12%
532-420	BUILDINGS & GROUNDS MAINT	22,000	22,000	22,000	22,000	22,000	0	0%
532-481	VEHICLE & MACHINERY MAINT	1,500	1,800	1,800	1,800	1,800	0	0%
4 REPAIR & MAINT		23,500	23,800	23,800	23,800	23,800	0	0%
532-506	TRAINING AND TRAVEL	0	1,000	1,000	1,000	1,000	0	0%
5 OPERATIONAL EXP		0	1,000	1,000	1,000	1,000	0	0%
32 FACILITIES MAINTENANCE TOTAL		168,820	183,110	183,110	183,110	201,148	18,038	0

Notes:

Supervisor postion added from different department

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
PARKS

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
541-110	REGULAR EARNINGS	176,800	203,875	203,875	203,875	182,460	-21,415	-11%
541-115	PART TIME EARNINGS	20,000	20,000	20,000	20,000	20,000	0	0%
541-120	OVERTIME	10,000	12,000	12,000	12,000	12,000	0	0%
541-124	CERTIFICATION PAY	3,600	3,600	3,600	3,600	4,800	1,200	33%
541-130	RETIREMENT	27,840	29,044	29,044	29,044	28,070	-974	-3%
541-140	LONGEVITY	660	940	940	940	1,130	190	20%
541-150	SOCIAL SECURITY	16,145	16,864	16,864	16,864	16,860	-4	0%
541-160	WORKER'S COMP	5,060	5,802	5,802	5,802	5,800	-2	0%
541-180	CONTRACT LABOR	0	50,000	50,000	50,000	0	-50,000	N/A
1 PERSONNEL SERVICES		260,105	342,125	342,125	342,125	271,120	-71,005	-21%
541-205	OFFICE SUPPLIES	50	50	50	50	50	0	0%
541-220	UNIFORMS	0	0	0	0	0	0	N/A
541-235	GAS & OIL	6,805	6,805	6,805	6,805	6,805	0	0%
541-240	MINOR EQUIPMENT	2,500	2,500	2,500	2,500	2,500	0	0%
541-245	HOUSEKEEPING SUPPLIES	6,000	6,000	6,000	6,000	6,000	0	0%
541-250	CHEMICALS	0	0	0	0	0	0	N/A
541-251	INSECT CONTROL	11,055	11,055	11,055	11,055	11,055	0	0%
541-252	WEED CONTROL	4,500	4,500	4,500	4,500	4,500	0	N/A
2 SUPPLIES		30,910	30,910	30,910	30,910	30,910	0	0%
541-420	BUILDINGS & GROUNDS MAINT	27,500	27,500	27,500	27,500	27,500	0	0%
541-481	VEHICLE & MACHINERY MAINT	6,500	6,500	6,500	6,500	6,500	0	0%
4 REPAIR & MAINT		34,000	34,000	34,000	34,000	34,000	0	0%
541-502	COMMUNICATIONS	0	0	0	0	0	0	N/A
541-506	TRAINING AND TRAVEL	2,000	3,000	3,000	3,000	3,000	0	0%
541-514	ELECTRICITY	24,000	24,000	24,000	24,000	24,000	0	0%
541-524	ADVERTISING & LEGAL NOTICES	0	0	0	0	0	0	N/A
541-526	DUES & SUBSCRIPTIONS	200	200	200	200	200	0	N/A
541-530	RECREATIONAL IMPROVEMENTS	55,000	55,000	55,000	55,000	55,000	0	0%
541-531	RECREATONAL EXPENSES	0	0	0	0	0	0	N/A
5 OPERATIONAL EXP		81,200	82,200	82,200	82,200	82,200	0	0%
541-835	BEEs	9,000	9,000	9,000	9,000	9,000	0	
6 MISCELLEANOUS		9,000	9,000	9,000	9,000	9,000	0	0%
541-917	WALKING TRAIL	0	0	0	0	0	0	N/A
541-918	PARKS PARKING LOT IMPROVEMENTS	0	0	0	0	25,000	25,000	0%
541-920	MAJOR EQUIPMENT PURCHASE	0	0	0	0	14,000	14,000	N/A
9 CAPITAL OUTLAY		0	0	0	0	39,000	39,000	N/A
41 PARKS & FACILITIES TOTAL		415,215	498,235	498,235	498,235	466,230	-32,005	-6%

Notes:

Position moved to facilities Maintenance

Replacement mower for parks operations

Reclaim the expannsion parking lot at rotary park and point repairs and overlay at Legacy park

COMMUNITY SERVICES

Description

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

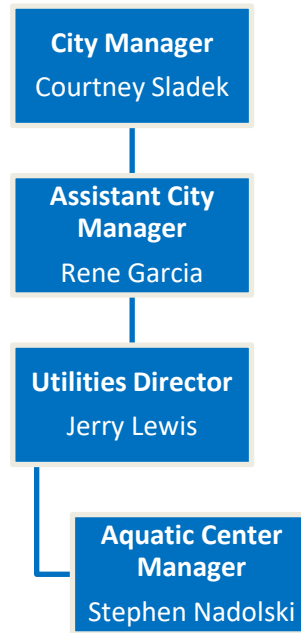
The Community Services Administration works with the Parks and Recreation Community Services Board, and as of June 11, 2015, the Keep El Campo Beautiful Board.

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.

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in budget from FY25 to FY26
Comm. Services Admin.	62,800	65,850	65,850	65,850	0.00%
Aquatic Center	338,295	387,125	387,125	388,510	0.36%
TOTAL	401,095	452,975	452,975	454,360	0.31%

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in budget from FY25 to FY26
Personnel Services	204,485	203,315	203,315	226,700	11.50%
Supplies	32,310	42,310	42,310	41,110	-2.84%
Repair and Maintenance	36,000	36,000	36,000	56,000	55.56%
Operational Expense	116,300	164,350	164,350	123,550	-24.83%
Other Services	12,000	7,000	7,000	7,000	0.00%
Capital Outlay	0	0	0	0	0.00%
TOTAL	401,095	452,975	452,975	454,360	0.31%

AQUATIC CENTER



	FY24 Actual	FY25 Amended Budget	FY26 Proposed Budget	Variance
Aquatic Center				
Aquatic Center Coordinator	1	1	1	0
Assistant Aquatic Center Manager	0	0	0	0
Total	1	1	1	0
Community Services Total	1	1	1	0

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
COMMUNITY SERVICES ADMINISTRATION

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
540-524	ADVERTISING & LEGAL NOTICES	5,150	850	850	850	850	0	0%
540-526	DUES & SUBSCRIPTIONS	0	0	0	0	0	0	0%
540-527	KEEP EL CAMPO BEAUTIFUL	150	12,500	12,500	12,500	12,500	0	N/A
540-528	NORTHSIDE EDUCATION CENTER	23,000	23,000	23,000	23,000	23,000	0	N/A
540-529	EC MUSEUM	22,500	22,500	22,500	22,500	22,500	0	N/A
5 OPERATIONAL EXP		50,800	58,850	58,850	58,850	58,850	0	0%
540-616	MISCELLANEOUS SERVICES	2,000	2,000	2,000	2,000	2,000	0	0%
540-620	CITY WIDE CLEAN-UP	10,000	5,000	5,000	5,000	5,000	0	0%
6 OTHER SERVICES		12,000	7,000	7,000	7,000	7,000	0	0%
40 COMMUNITY SERVICES TOTAL		62,800	65,850	65,850	65,850	65,850	0	0%

Notes:

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
AQUATIC CENTER

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
545-110	REGULAR EARNINGS	58,925	57,805	57,805	57,805	60,695	0	0%
545-114	CERTIFICATION PAY	1,200	1,200	1,200	1,200	1,200	0	0%
545-115	PART-TIME EARNINGS	113,000	113,000	113,000	113,000	133,000	20,000	18%
545-120	OVERTIME	0	0	0	0	0	0	N/A
545-130	RETIREMENT	8,860	8,650	8,650	8,650	8,780	0	0%
545-140	LONGEVITY	670	670	670	670	790	0	0%
545-150	SOCIAL SECURITY	13,295	13,210	13,210	13,210	13,440	0	0%
545-160	WORKER'S COMP	3,035	3,280	3,280	3,280	3,295	0	0%
545-180	CONTRACT LABOR	5,500	5,500	5,500	5,500	5,500	0	0%
1 PERSONNEL SERVICES		204,485	203,315	203,315	203,315	226,700	20,000	10%
545-205	OFFICE SUPPLIES	1,200	1,200	1,200	1,200	1,200	0	0%
545-210	CONCESSIONS	9,500	9,500	9,500	9,500	9,500	0	0%
545-215	FOOD	1,200	1,200	1,200	1,200	0	-1,200	N/A
545-220	UNIFORMS	2,000	2,000	2,000	2,000	2,000	0	0%
545-235	GAS AND OIL	100	100	100	100	100	0	0%
545-240	MINOR EQUIPMENT	6,050	6,050	6,050	6,050	6,050	0	0%
545-245	HOUSEKEEPING SUPPLIES	3,200	3,200	3,200	3,200	3,200	0	0%
545-250	CHEMICALS	8,500	18,500	18,500	18,500	18,500	0	0%
545-251	INSECT CONTROL	560	560	560	560	560	0	0%
2 SUPPLIES		32,310	42,310	42,310	42,310	41,110	-1,200	-3%
545-420	BUILDINGS & GROUND MAINT	30,000	30,000	30,000	30,000	50,000	20,000	67%
545-425	SOFTWARE MAINTENANCE	6,000	6,000	6,000	6,000	6,000	0	0%
545-470	COMPUTER SOFTWARE	0	0	0	0	0	0	N/A
4 REPAIR & MAINT		36,000	36,000	36,000	36,000	56,000	20,000	56%
545-502	COMMUNICATIONS	4,600	4,600	4,600	4,600	4,600	0	0%
545-506	TRAINING & TRAVEL	4,000	4,000	4,000	4,000	4,000	0	0%
545-514	ELECTRICITY	25,000	25,000	25,000	25,000	25,000	0	0%
545-520	NATURAL GAS	25,000	25,000	25,000	25,000	25,000	0	0%
545-524	ADVERTISING	1,300	1,300	1,300	1,300	500	-800	-62%
545-526	DUES & SUBSCRIPTIONS	600	600	600	600	600	0	0%
545-530	RECREATIONAL IMPROVEMENTS	5,000	45,000	45,000	45,000	5,000	-40,000	-89%
545-550	MISC. OPERATIONAL	0	0	0	0	0	0	N/A
5 OPERATIONAL EXP		65,500	105,500	105,500	105,500	64,700	-40,800	-39%
45 AQUATIC CENTER TOTAL		338,295	387,125	387,125	387,125	388,510	-2,000	-1%

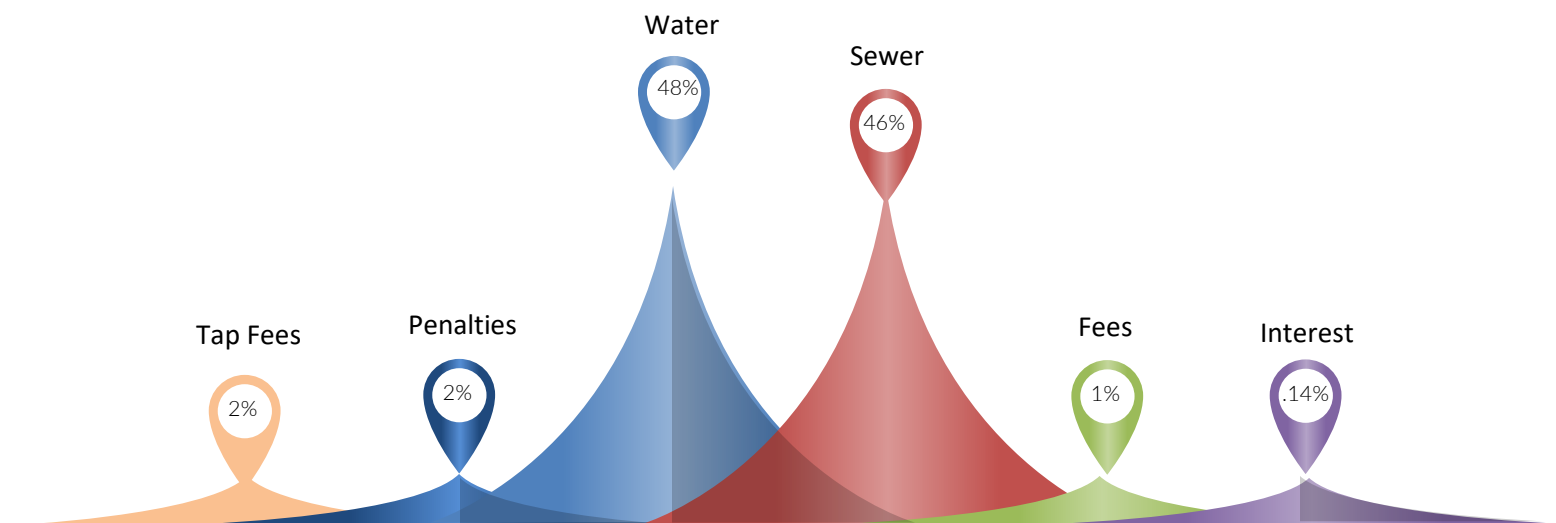
Notes:

WATER AND SEWER REVENUE

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	Variance from FY25	% Change from FY25
Water Revenues	2,401,000	2,555,495	2,555,495	2,555,495	-	0.00%
Sewer Revenues	2,372,070	2,526,570	2,526,570	2,526,570	-	0.00%
Penalty Collections	110,000	110,000	110,000	110,000	-	0.00%
Water Taps	10,000	10,000	10,000	10,000	-	0.00%
Sewer Taps	10,000	10,000	10,000	10,000	-	0.00%
Reinstatement Fees	40,000	40,000	40,000	40,000	-	0.00%
Returned Check Fees	1,700	1,700	1,700	1,700	-	0.00%
Interest Earned	7,000	127,000	127,000	127,000	-	0.00%
Miscellaneous	30,440	30,440	30,440	30,440	-	0.00%
Reimbursement - Lost Lagoon	-	-	-	-	-	0.00%
Transfers	86,100	86,100	86,100	86,100	-	0.00%
TOTAL RESOURCES	\$ 5,068,310	\$ 5,497,305	\$ 5,497,305	\$ 5,497,305	\$ -	0.00%

Revenue and Transfers – Highlights:

- The City of El Campo’s water and sewer rates remain the lowest in the region.

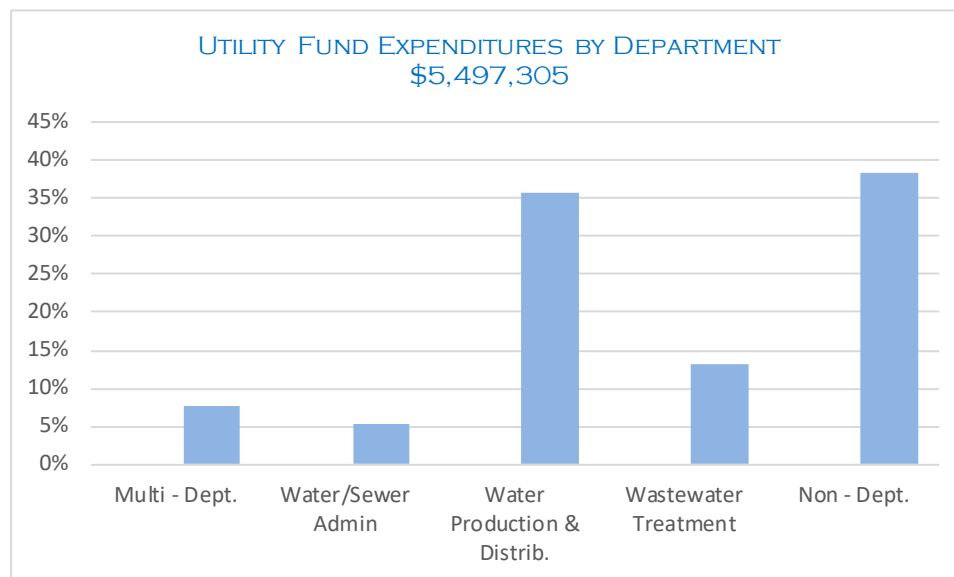


WATER AND SEWER EXPENDITURES

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in budget from FY25 to FY26
Multi - Departmental	459,500	468,090	468,090	426,990	-8.78%
Water and Sewer Admin.	284,970	294,100	294,100	292,410	-0.57%
Water Production & WW Coll	1,947,960	2,025,698	2,025,698	1,956,775	-3.40%
Wastewater Treatment	696,885	713,350	713,350	717,810	0.63%
Non - Departmental	1,678,995	1,996,067	1,996,067	2,103,320	5.37%
TOTAL	5,068,310	5,497,305	5,497,305	5,497,305	0.00%

Expenditures and Transfers – Highlights:

- An increase in Water Production & Wastewater Collection is to go towards repairs and maintenance of the water towers. This also includes the Leak Study contract approved by Council in FY23.
- Transfers decreased due to the payoff of capital equipment.
- All divisions saw an increase in Personnel Services to reflect a tiered cost of living raise for all employees.



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.

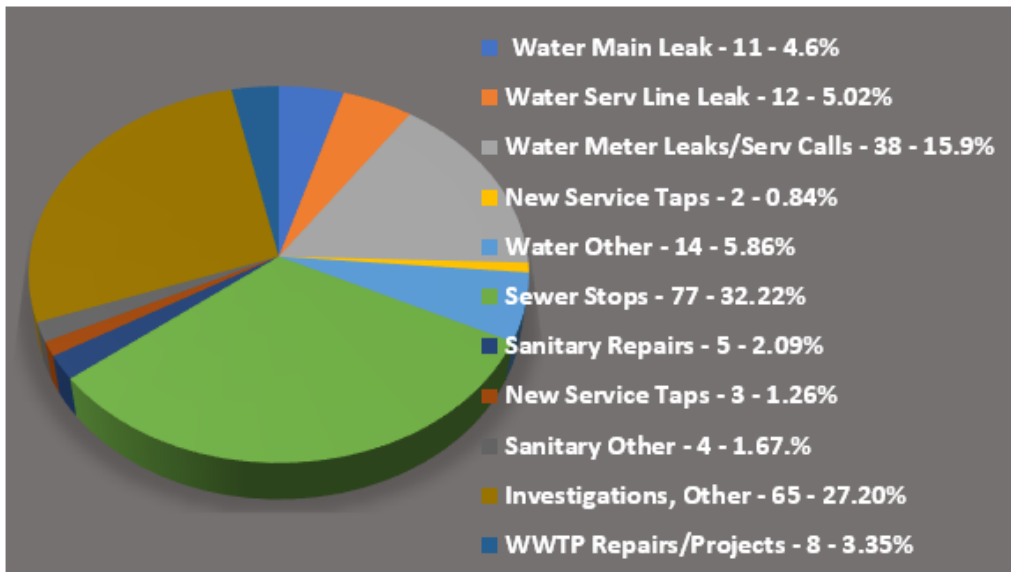
	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in budget from FY25 to FY26
Multi - Departmental	459,500	468,090	468,090	426,990	-8.78%
Water and Sewer Admin.	284,970	294,100	294,100	292,410	-0.57%
Water Production & WW Coll	1,947,960	2,025,698	2,025,698	1,956,775	-3.40%
Wastewater Treatment	696,885	713,350	713,350	717,810	0.63%
Non - Departmental	1,678,995	1,996,067	1,996,067	2,103,320	5.37%
TOTAL	5,068,310	5,497,305	5,497,305	5,497,305	0.00%

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	% Change in budget from FY25 to FY26
Personnel Services	1,162,170	1,212,075	1,212,075	1,213,365	0.11%
Supplies	95,850	95,850	95,850	95,750	-0.10%
Repair and Maintenance	330,750	350,750	350,750	350,750	0.00%
Operational Expense	598,235	605,335	605,335	607,935	0.43%
Other Services	510,925	482,915	482,915	441,815	-8.51%
Transfers	1,678,995	1,996,067	1,996,067	2,103,320	0.00%
Capital	691,385	754,313	754,313	684,370	0.00%
TOTAL	5,068,310	5,497,305	5,497,305	5,497,305	0.00%

WATER AND SEWER

UTILITIES DEPARTMENT

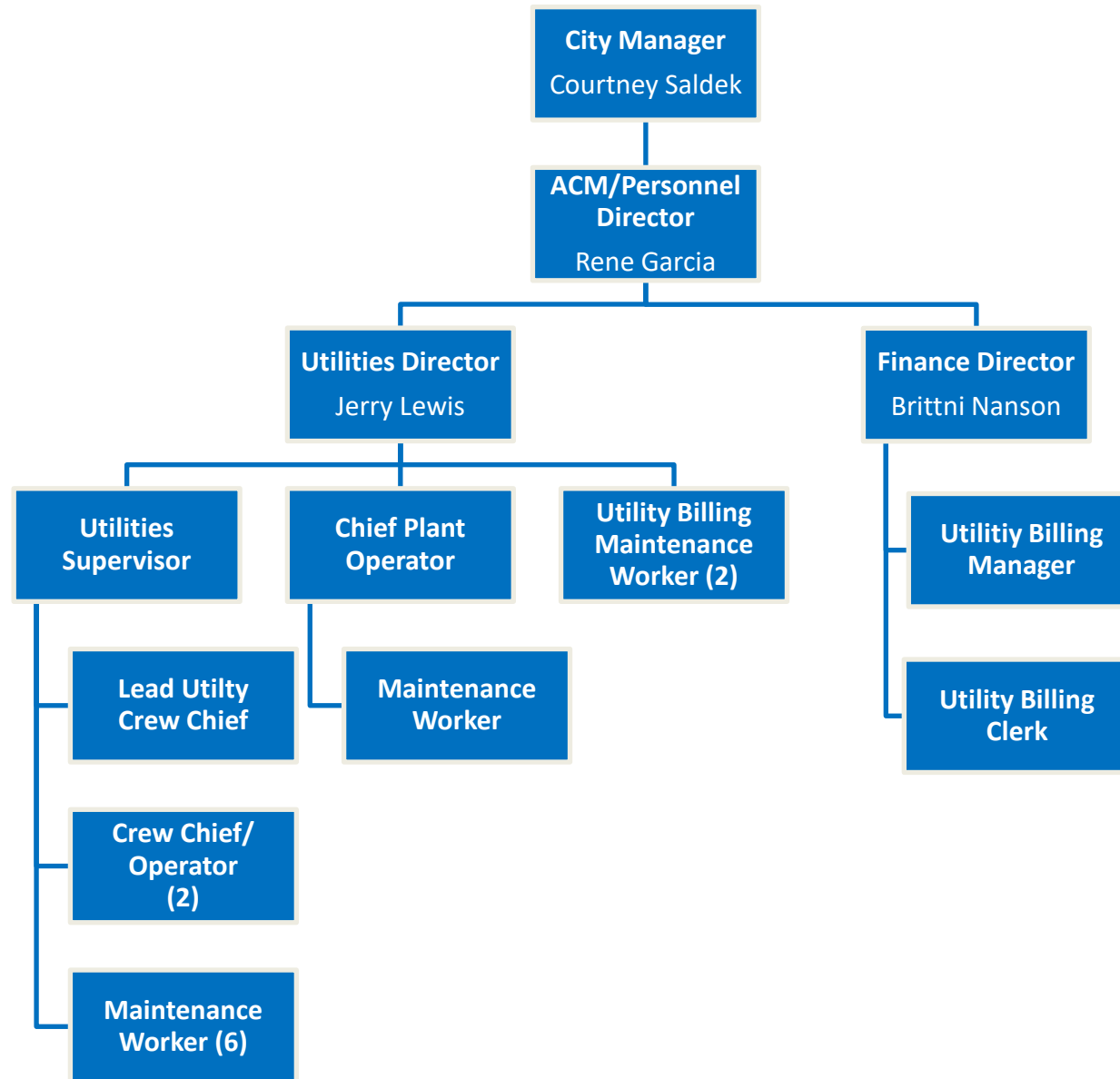
239 Completed Service Requests, 19 Open Requests



Additional:

- Utility Line Locate Requests – 351
- Plant/Yard Maintenance Lift Stations, Water Plants, Repainted 28 Fire Hydrants
- WWTP Daily Logins, TCEQ Testing, Maint & Repairs
- Assisting Contractors, Sewer ReHab; Mechanic St Water Main Rehab

UTILITIES



UTILITIES

	FY24 Actual	FY25 Amended Budget	FY26 Proposed Budget	Variance
Water and Sewer Administration				
Utility Billing Clerk	2	2	2	0
Maintenance Worker	2	2	2	0
Total	4	4	4	0
Water Production and Collection				
Director of Utilities	1	1	1	0
Utilities Supervisor	1	1	1	0
Lead Utility Crew Chief	1	1	1	0
Utility Crew Chief	2	2	2	0
Maintenance Worker	6	6	6	0
Total	11	11	11	0
Wastewater Treatment Plant				
Chief Plant Operator	1	1	1	0
Asst. Chief Plant Operator	0	0	0	0
WWTP Equipment Operator	0	0	0	0
Maintenance Worker	1	1	1	0
Total	2	2	2	0
UTILITY FUND TOTAL	17	17	17	0

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
WATER AND SEWER FUND MULTI-DEPARTMENTAL

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
505-155	HEALTH INSURANCE	131,970	138,570	138,570	138,570	138,570	0	0.00%
505-539	INS - VEHICLE/EQUIPMENT	1,825	1,825	1,825	1,825	1,825	0	0.00%
505-540	INS - FLEET	4,255	4,255	4,255	4,255	4,255	0	0.00%
505-546	INS - GENERAL LIAB	840	840	840	840	840	0	0.00%
505-549	INS - PROPERTY LIAB	24,755	24,755	24,755	24,755	24,755	0	0.00%
505-554	INS - PUBLIC OFFICIALS INS	1,580	1,580	1,580	1,580	1,580	0	0.00%
505-587	POSTAGE	3,410	3,410	3,410	3,410	3,410	0	0.00%
505-590	PIPELINE LEASE PAYMENTS	1,400	1,400	1,400	1,400	1,400	0	0.00%
505-591	LIFT STATION LAND LEASE	600	600	600	600	600	0	0.00%
5 OPERATIONAL EXP		170,635	177,235	177,235	177,235	177,235	0	0.00%
505-542	AUDIT	12,620	12,620	12,620	12,620	12,620	0	0.00%
505-612	CITY ATTORNEY	24,890	26,880	26,880	26,880	26,880	0	0.00%
505-615	PROFESSIONAL SERVICES	40,600	40,600	40,600	40,600	0	-40,600	-100.00%
505-616	MISCELLANEOUS SERVICES	0	0	0	0	0	0	N/A
505-625	ARP FUND EXPENDITURES	0	0	0	0	0	0	N/A
6 OTHER SERVICES		78,110	80,100	80,100	80,100	39,500	-40,600	-50.69%
505-703	FRANCHISE TAX (5%)	195,255	195,255	195,255	195,255	195,255	0	0.00%
505-714	2009 BOND FUNDS EXPENSE #90	0	0	0	0	0	0	N/A
505-717	DEPRECIATION EXPENSE	0	0	0	0	0	0	N/A
7 TRANSFERS		195,255	195,255	195,255	195,255	195,255	0	0.00%
505-805	SERVICE AWARDS	500	500	500	500	0	-500	-100.00%
505-619	BAD DEBT EXPENSE	15,000	15,000	15,000	15,000	15,000	0	0.00%
505-855	INTEREST EXPENSE	0	0	0	0	0	0	N/A
505-862	CAPITAL LEASE INTEREST EXPENSE	0	0	0	0	0	0	N/A
505-865	PREMIUM AMORTIZATION	0	0	0	0	0	0	N/A
8 MISCELLANEOUS		15,500	15,500	15,500	15,500	15,000	-500	-3.23%
505-910	BUILDING AND LAND	0	0	0	0	0	0	N/A
9 CAPITAL OUTLAY		0	0	0	0	0	-500	N/A
05 MULTI-DEPARTMENTAL TOTAL		459,500	468,090	468,090	468,090	426,990	-41,600	-53.91%

Notes:

Moved Professional Services to Plant Maintenance

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
WATER AND SEWER FUND NON-DEPARTMENTAL

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
508-704	OPERATION SUPPORT X-FER	311,546	311,546	311,546	311,546	311,545	(1)	0%
508-712	12 DEBT X-FER	0	0	0	0	0	0	0%
508-713	13 DEBT X-FER	0	0	0	0	0	0	0%
508-714	14 DEBT X-FER	18,704	18,875	18,875	18,875	18,975	100	1%
508-715	10 DEBT X-FER	0	0	0	0	0	0	0%
508-716	13 A DEBT X-FER	0	0	0	0	0	0	N/A
508-717	14 DEBT X-FER (TAX NOTES)	0	0	0	0	0	0	0%
508-718	CAPITAL LEASE TRANSFER	190,539	225,770	225,770	225,770	244,050	18,280	0%
508-719	14 A DEBT X-FER	38,203	18,874	18,874	18,874	0	(18,874)	-100%
508-720	15 DEBT X-FER	15,263	15,090	15,090	15,090	0	(15,090)	-100%
508-721	15 A DEBT X-FER	19,235	19,225	19,225	19,225	19,195	(30)	0%
508-722	16 DEBT X-FER	279,081	278,960	278,960	278,960	273,230	(5,730)	-2%
508-723	19 DEBT TRANSFER	76,875	167,750	167,750	167,750	166,125	(1,625)	-1%
508-724	19 TAX NOTES	40,315	41,965	41,965	41,965	41,190	(775)	-2%
508-725	21 DEBT X-FER	406,044	198,995	198,995	198,995	198,820	(175)	0%
508-726	21 DEBT - X-FER	154,300	219,700	219,700	219,700	223,900	4,200	2%
508-729	25 DEBT X-FER	0	0	0	0	126,840	126,840	N/A
508-740	IT X-FER	70,313	70,313	70,313	70,313	70,315	2	0%
508-745	CIP TRANSFER	0	0	0	0	0	0	0%
508-760	FLEET TRANSFER	20,430	20,430	20,430	20,430	20,430	0	0%
508-728	24 DEBT X-FER	0	350,059	350,059	350,059	350,810	751	0%
508-770	21 COs SERIES A	38,147	38,515	38,515	38,515	37,895	(620)	0%
508-799	DEBT SERVICE TRANSFER ADJUST	0	0	0	0	0	0	0%
7 TRANSFERS		1,678,995	1,996,067	1,996,067	1,996,067	2,103,320	107,253	5%
08 NON-DEPARTMENTAL TOTAL		1,678,995	1,996,067	1,996,067	1,996,067	2,103,320	107,253	5%

Notes:

Matches Debt Schedule

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
WATER AND SEWER ADMINISTRATION

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
510-110	REGULAR EARNINGS	186,355	193,975	193,975	193,975	193,975	0	0.00%
510-114	CERTIFICATION PAY	600	600	600	600	600	0	0.00%
510-115	PART-TIME EARNINGS	0	0	0	0	0	0	N/A
510-120	OVERTIME	1,000	1,000	1,000	1,000	1,000	0	0.00%
510-130	RETIREMENT	27,620	28,550	28,550	28,550	27,640	(910)	-3.19%
510-140	LONGEVITY	1,620	1,420	1,420	1,420	1,745	325	22.89%
510-150	SOCIAL SECURITY	14,505	15,070	15,070	15,070	15,070	0	0.00%
510-160	WORKER'S COMP	1,660	1,875	1,875	1,875	1,820	(55)	-2.93%
1 PERSONNEL SERVICES		233,360	242,490	242,490	242,490	241,850	(640)	-0.26%
510-205	OFFICE SUPPLIES	1,250	1,250	1,250	1,250	1,250	0	0.00%
510-220	UNIFORMS	250	250	250	250	250	0	0.00%
510-240	MINOR EQUIPMENT	500	500	500	500	500	0	0.00%
2 SUPPLIES		2,000	2,000	2,000	2,000	2,000	0	0.00%
510-506	TRAINING & TRAVEL	1,550	1,550	1,550	1,550	500	(1,050)	-67.74%
510-514	ELECTRICITY	0	0	0	0	0	0	N/A
510-524	ADVERTISING & LEGAL NOTICES	0	0	0	0	0	0	N/A
5 OPERATIONAL EXP		1,550	1,550	1,550	1,550	500	(1,050)	-67.74%
510-616	MISCELLANEOUS SERVICES	0	0	0	0	0	0	N/A
510-630	UTILITY BILLING SUPPLIES	48,060	48,060	48,060	48,060	48,060	0	0.00%
6 OTHER SERVICES		48,060	48,060	48,060	48,060	48,060	0	0.00%
10 W & S ADMIN TOTAL		284,970	294,100	294,100	294,100	292,410	(1,690)	-0.57%

Notes:

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
WATER PRODUCTION AND WASTEWATER COLLECTION

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
575-110	REGULAR EARNINGS	535,090	544,685	544,685	544,685	546,950	0	0.00%
575-114	CERTIFICATION PAY	22,200	35,400	35,400	35,400	36,600	0	0.00%
575-120	OVERTIME	59,100	59,100	59,100	59,100	59,100	0	0.00%
575-130	RETIREMENT	90,610	93,495	93,495	93,495	90,840	(2,655)	-2.84%
575-140	LONGEVITY	5,490	5,940	5,940	5,940	5,845	0	0.00%
575-150	SOCIAL SECURITY	47,575	49,355	49,355	49,355	49,610	0	0.00%
575-160	WORKER'S COMP	8,610	10,010	10,010	10,010	10,060	0	0.00%
1 PERSONNEL SERVICES		768,675	797,985	797,985	797,985	799,005	-2,655	-0.33%
575-215	FOOD	1,300	1,300	1,300	1,300	1,300	0	0.00%
575-220	UNIFORMS	4,500	4,500	4,500	4,500	4,500	0	0.00%
575-235	GAS & OIL	25,000	25,000	25,000	25,000	25,000	0	0.00%
575-240	MINOR EQUIPMENT	8,000	8,000	8,000	8,000	8,000	0	0.00%
575-245	FIELD SUPPLIES	0	0	0	0	0	0	0.00%
2 SUPPLIES		38,800	38,800	38,800	38,800	38,800	0	0.00%
575-410	METERS	35,000	50,000	50,000	50,000	50,000	0	0.00%
575-420	BUILDINGS & GROUNDS MAINT	15,250	15,250	15,250	15,250	15,250	0	0.00%
575-470	WATER STORAGE FACILITIES	15,000	15,000	15,000	15,000	15,000	0	0.00%
575-471	WATER MAINS & ACCESSORIES	80,000	80,000	80,000	80,000	80,000	0	0.00%
575-472	WATER WELLS & PUMPS	24,000	24,000	24,000	24,000	24,000	0	0.00%
575-478	SEWER MAIN ACCESSORIES	30,000	30,000	30,000	30,000	30,000	0	0.00%
575-479	SEWER PUMPS	15,000	15,000	15,000	15,000	15,000	0	0.00%
575-481	VEHICLE & MACHINERY MAINT	20,000	20,000	20,000	20,000	20,000	0	0.00%
4 REPAIR & MAINT		234,250	249,250	249,250	249,250	249,250	0	0.00%
575-502	COMMUNICATIONS	9,650	9,650	9,650	9,650	9,650	0	0.00%
575-506	TRAINING & TRAVEL	8,000	8,000	8,000	8,000	8,000	0	0.00%
575-514	ELECTRICITY	150,000	150,000	150,000	150,000	150,000	0	0.00%
575-520	NATURAL GAS	500	500	500	500	500	0	0.00%
575-524	ADVERTISING AND LEGAL NOTICE	5,500	6,000	6,000	6,000	6,000	0	0.00%
575-526	DUES & SUBSCRIPTIONS	1,200	1,200	1,200	1,200	1,200	0	0.00%
5 OPERATIONAL EXP		174,850	175,350	175,350	175,350	175,350	0	0.00%
575-646	ENG/SURVEYING SERVICES	30,000	0	0	0	0	0	N/A
575-680	WQ ASSESSMENT FEES TO STATE	12,000	12,000	12,000	12,000	12,000	0	0.00%
575-682	LAB FEES	15,000	15,000	15,000	15,000	15,000	0	0.00%
575-690	LEAK STUDY	33,000	33,000	33,000	33,000	33,000	0	N/A
6 OTHER SERVICES		90,000	60,000	60,000	60,000	60,000	0	0.00%
575-915	MAIN REPLACEMENT	300,000	300,000	300,000	300,000	179,610	(120,390)	-40.13%
575-916	PLANT MAINTENANCE	341,385.00	404,313.00	404,313.00	404,313.00	454,760	50,447	12.48%
9 CAPITAL OUTLAY		641,385	704,313	704,313	704,313	634,370	-69,943	-9.93%
75 WATER PROD & WASTEWATER COLL		1,947,960	2,025,698	2,025,698	2,025,698	1,956,775	(72,598)	-3.58%

Notes:

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
WASTEWATER TREATMENT

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
590-110	REGULAR EARNINGS	91,790	101,905	101,905	101,905	101,960	0	0.00%
590-114	CERTIFICATION PAY	7,080	5,980	5,980	5,980	7,180	0	0.00%
590-120	OVERTIME	30,000	30,000	30,000	30,000	30,000	0	0.00%
590-130	RETIREMENT	18,965	20,190	20,190	20,190	19,705	(485)	-2.40%
590-140	LONGEVITY	1,300	1,410	1,410	1,410	1,530	0	0.00%
590-150	SOCIAL SECURITY	9,960	10,660	10,660	10,660	10,765	0	0.00%
590-160	WORKER'S COMP	1,040	1,455	1,455	1,455	1,370	0	0.00%
1 PERSONNEL SERVICES		160,135	171,600	171,600	171,600	172,510	(485)	-0.28%
590-205	OFFICE SUPPLIES	450	450	450	450	450	0	0.00%
590-206	OPERATING SUPPLIES	54,000	54,000	54,000	54,000	54,000	0	0.00%
590-215	FOOD	100	100	100	100	0	(100)	-100.00%
590-235	GAS & OIL	0	0	0	0	0	0	N/A
590-240	MINOR EQUIPMENT	500	500	500	500	500	0	0.00%
2 SUPPLIES		55,050	55,050	55,050	55,050	54,950	(100)	-0.18%
590-420	BUILDINGS & GROUNDS MAINT	20,000	20,000	20,000	20,000	20,000	0	0.00%
590-477	WASTEWATER TREATMENT FACILITY	75,000	80,000	80,000	80,000	80,000	0	0.00%
590-481	VEHICLE & MACHINERY MAINT	1,500	1,500	1,500	1,500	1,500	0	0.00%
4 REPAIR & MAINT		96,500	101,500	101,500	101,500	101,500	0	0.00%
590-502	COMMUNICATIONS	350	350	350	350	0	(350)	-100.00%
590-506	TRAINING & TRAVEL	750	750	750	750	750	0	0.00%
590-514	ELECTRICITY	130,000	130,000	130,000	130,000	130,000	0	0.00%
590-526	DUES & SUBSCRIPTIONS	100	100	100	100	100	0	0.00%
590-576	SLUDGE REMOVAL	120,000	120,000	120,000	120,000	124,000	4,000	3.33%
5 OPERATIONAL EXP		251,200	251,200	251,200	251,200	254,850	3,650	1.45%
590-606	MISCELLANEOUS SERVICES	0	0	0	0	0	0	N/A
590-647	I&I STUDY	25,000	25,000	25,000	25,000	25,000	0	0.00%
590-680	WQ ASSESSMENT FEES TO STATE	35,000	35,000	35,000	35,000	35,000	0	0.00%
590-682	LAB TESTING FEES	24,000	24,000	24,000	24,000	24,000	0	0.00%
6 OTHER SERVICES		84,000	84,000	84,000	84,000	84,000	0	0.00%
590-920	MAJOR EQUIPMENT PURCHASE	50,000	50,000	50,000	50,000	50,000	0	100.00%
9 CAPITAL OUTLAY		50,000	50,000	50,000	50,000	50,000	0	100.00%
WASTE WATER TREATMENT		696,885	713,350	713,350	713,350	717,810	3,065	0.43%

Notes:



CITY OF EL CAMPO VOLUNTEER FIRE DEPARTMENT

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 days a year.

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

The El Campo Emergency Medical Services Department currently consists of 15 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.

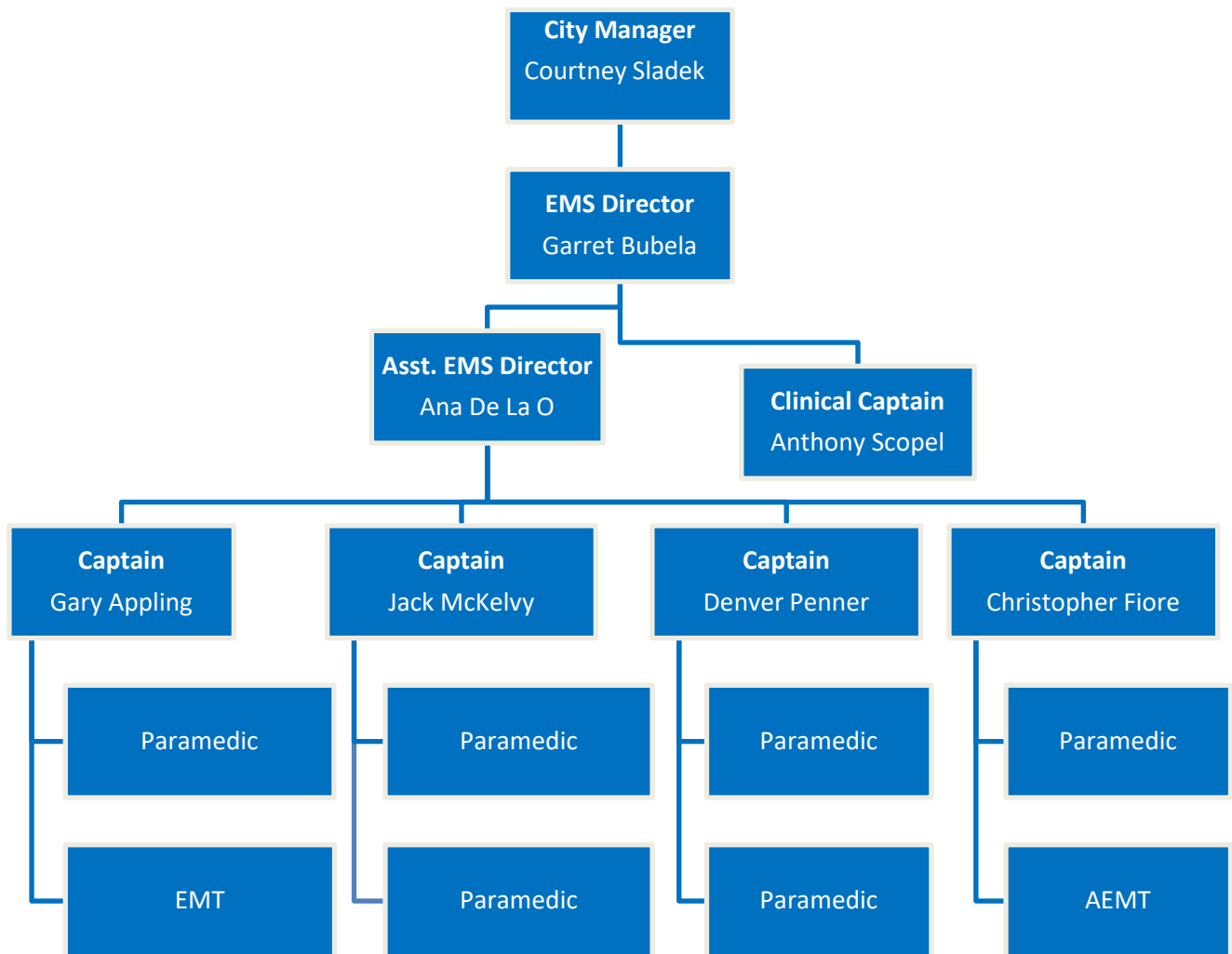
El Campo EMS covers the western part of Wharton County, which covers approximately 600 square miles. We cover the cities of El Campo, Louise, Danevang, Hillje, Pierce, Taiton and a large rural area.

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	Variance from FY25	% Change from FY25
Emergency Medical Services	2,297,490	2,419,970	2,419,970	2,895,085	475,115	19.63%
Transfers Out	163,210	160,210	160,210	160,210	-	0.00%
TOTAL EXPENSE	\$ 2,460,700	\$ 2,580,180	\$ 2,580,180	\$ 3,055,295	\$ 475,115	18.41%

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	Variance from FY25	% Change from FY25
Personnel	1,722,750	1,810,130	1,810,130	2,136,500	326,370	18.03%
Supplies	124,350	124,350	124,350	130,100	5,750	4.62%
Repair & Maint.	63,000	33,500	33,500	66,000	32,500	97.01%
Op.Expense	231,900	233,590	233,590	244,790	11,200	N/A
Other Services	92,490	65,900	68,400	98,620	32,720	N/A
Transfers	163,210	160,210	160,210	160,210	-	0.00%
Capital Outlay	63,000	150,000	150,000	219,075	69075	N/A
TOTAL EXPENSE	\$ 2,460,700	\$ 2,577,680	\$ 2,580,180	\$ 3,055,295	\$ 477,615	18.53%

- Goal – Enhance the safety and well-being of all EMS personnel and patients by continuing comprehensive safety protocols and continuous education programs.
 - Objective – Utilize vehicle monitoring technology to collect data related to safety, driver performance and vehicle maintenance.
 - Objective – Provide ongoing education and training sessions for EMS personnel on safety procedures, risk management, and emergency preparedness.
 - Objective – Encourage open communication and reporting of safety concerns or incidents without fear of retribution.
- Goal – Increase community awareness and involvement in EMS services.
 - Objective – Conduct public education programs, CPR training sessions, and community events to enhance public health literacy and promote EMS service utilization.
 - Objective – Establish hydration stations equipped with water at major community gatherings and public events to prevent dehydration-related emergencies and promote overall health awareness.

EMERGENCY MEDICAL SERVICES



	FY24 Actual	FY25 Amended Budget	FY26 Proposed Budget	Variance
EMS Director	1	1	1	0
Assistant EMS Director	1	1	1	0
Office Mgr/Asst. EM Coordinator	0	0	0	0
Clinical Captain	1	0	0	0
EMT	1	1	1	0
Advanced EMT	1	1	3	2
EMT Paramedic	10	11	12	1
Total	15	15	18	0

EMS FUND REVENUES

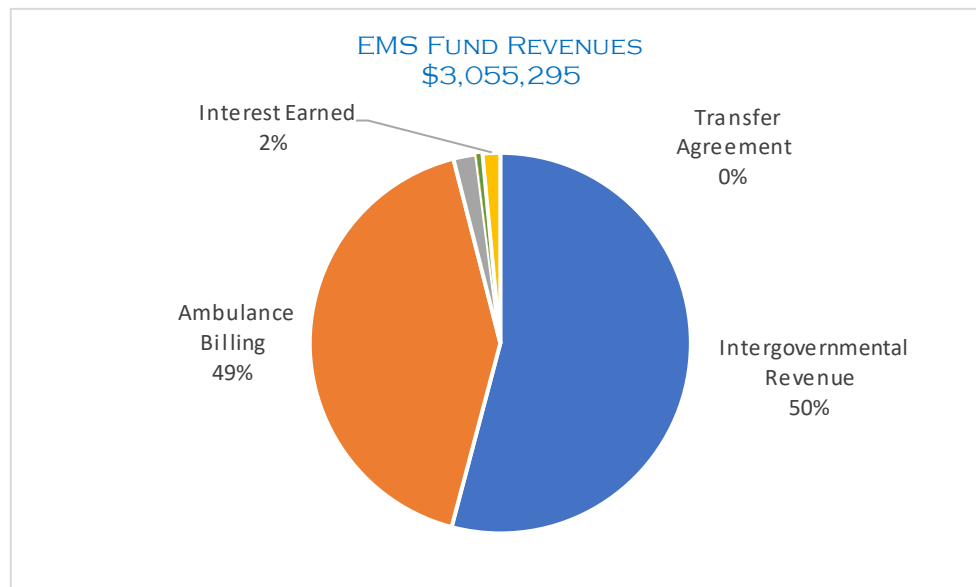
	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	Variance from FY25	% Change from FY25
Intergovernmental Revenue	1,526,600	1,616,080	1,616,080	1,678,295	62,215	3.85%
Ambulance Billing	900,000	900,000	900,000	1,300,000	400,000	44.44%
Miscellaneous	16,000	46,000	46,000	60,000	14,000	30.43%
Ambulance Permits	1,500	1,500	1,500	1,500	-	0.00%
Reimbursement - TX Comptroller	-	-	-	-	-	N/A
Transfer Agreement	15,000	15,000	15,000	15,000	-	0.00%
Non-Govt Grants	-	-	-	-	-	N/A
Interest Earned	1,600	1,600	1,600	500	(1,100)	-68.75%
TOTAL RESOURCES	\$ 2,460,700	\$ 2,580,180	\$ 2,580,180	\$ 3,055,295	\$ 475,115	18.41%

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 \$3,055,295.

Intergovernmental revenue is estimated at \$1,678,295 for FY26. 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 FY26 projection is \$1,300,000.



EMS FUND EXPENDITURES

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	Variance from FY25	% Change from FY25
Emergency Medical Services	2,297,490	2,419,970	2,419,970	2,895,085	475,115	19.63%
Transfers Out	163,210	160,210	160,210	160,210	-	0.00%
TOTAL EXPENSE	\$ 2,460,700	\$ 2,580,180	\$ 2,580,180	\$ 3,055,295	\$ 475,115	18.41%

The EMS Fund expenditures are projected at \$3,055,295. 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.

Operational Expense

The next largest categorical expense for the EMS Fund is operational expense for FY26. Operational expense includes: communications, phones, training and travel, electricity, dues and subscriptions, and other maintenance costs.

Supplies

Supplies include office supplies, uniforms, gas and oil, minor equipment, and various other medical supplies.

Repairs and maintenance

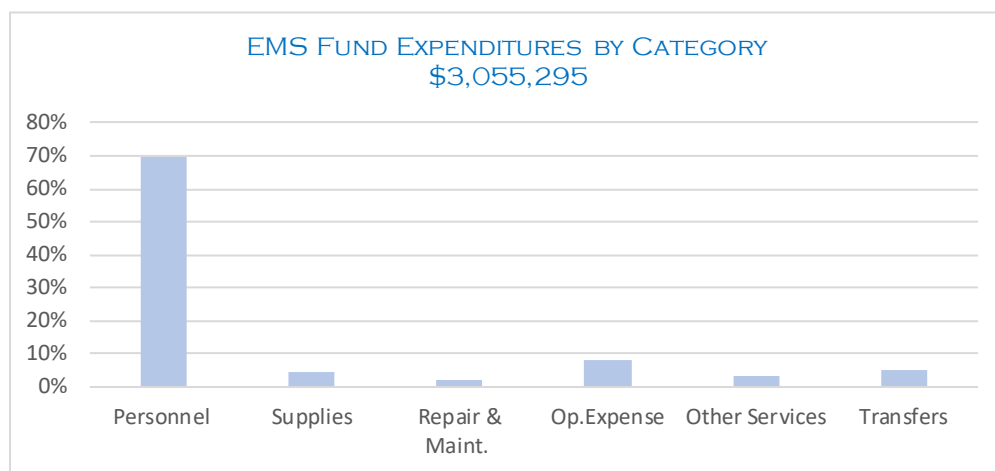
Repairs and maintenance expenditures budgeted at \$66,000 for janitorial services, building and grounds maintenance, vehicle maintenance and equipment maintenance.

Other Services

Other services are expenses related to fees for the medical director, employment screening, and collection agency fees, budgeted at \$96,120, for FY26.

Transfers

Transfers are planned for FY26 at \$0.



CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
EMS NON-DEPARTMENTAL

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
508-704	OPERATION SUPPORT X-FER	55,125	55,125	55,125	55,125	55,125	0	0.00%
508-740	IT X-FER	7,430	7,430	7,430	7,430	7,430	0	0.00%
508-741	PUBLIC SAFETY BUILDING	100,655	97,655	97,655	97,655	97,655	0	0.00%
508-745	CIP X-FER	0	0	0	0	0	0	0.00%
7 TRANSFERS		163,210	160,210	160,210	160,210	160,210	0	0.00%
DEPT 5		163,210	160,210	160,210	160,210	160,210	0	0.00%

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
EMERGENCY MEDICAL SERVICES

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
521-110	REGULAR EARNINGS	764,520	819,020	819,020	819,020	957,745	138,725	16.94%
521-113	HOLIDAY PAY	55,000	55,000	55,000	55,000	73,000	18,000	32.73%
521-114	CERTIFICATION PAY	32,400	40,000	40,000	40,000	40,000	0	0.00%
521-115	PART-TIME EARNINGS	175,000	230,000	230,000	230,000	280,000	50,000	21.74%
521-119	TRIP INCENTIVE PAY	31,000	33,000	33,000	33,000	33,000	0	0.00%
521-120	OVERTIME	325,000	280,000	280,000	280,000	400,000	120,000	0.00%
521-121	EMERGENCY MGMNT	0	0	0	0	0	0	0.00%
521-122	ON CALL PAY	31,000	33,000	33,000	33,000	5,000	(28,000)	-84.85%
521-125	EVENT INCENTIVE PAY	4,500	4,500	4,500	4,500	4,500	0	0.00%
521-126	QUARANTINE LEAVE	0	0	0	0	0	0	N/A
521-130	RETIREMENT	181,850	183,030	183,030	183,030	197,210	14,180	7.75%
521-140	LONGEVITY	4,690	4,510	4,510	4,510	5,455	945	20.95%
521-150	SOCIAL SECURITY	108,865	114,210	114,210	114,210	125,300	11,090	9.71%
521-160	WORKER'S COMP	8,925	13,860	13,860	13,860	15,290	1,430	10.32%
1 PERSONNEL SERVICES		1,722,750	1,810,130	1,810,130	1,810,130	2,136,500	326,370	18.03%
521-205	OFFICE SUPPLIES	1,000	1,000	1,000	1,000	1,250	250	25.00%
521-215	FOOD	2,000	2,000	2,000	2,000	2,500	500	25.00%
521-220	UNIFORMS	6,000	6,000	6,000	6,000	6,000	0	0.00%
521-235	GAS & OIL	55,000	55,000	55,000	55,000	50,000	(5,000)	-9.09%
521-240	MINOR EQUIPMENT	10,000	10,000	10,000	10,000	10,000	0	0.00%
521-245	HOUSEKEEPING SUPPLIES	350	350	350	350	350	0	0.00%
521-253	AMBULANCE MEDICAL SUPPLIES	50,000	50,000	50,000	50,000	60,000	10,000	20.00%
521-263	COVID SUPPLIES	0	0	0	0	0	0	0.00%
2 SUPPLIES		124,350	124,350	124,350	124,350	130,100	5,750	4.62%
521-420	BUILDINGS & GROUNDS MAINT	500	500	500	500	1,000	500	0.00%
521-481	VEHICLE & MACHINERY MAINT	22,500	30,000	30,000	30,000	45,000	15,000	50.00%
521-485	EQUIPMENT MAINT	40,000	3,000	3,000	3,000	20,000	17,000	566.67%
4 REPAIR & MAINT		63,000	33,500	33,500	33,500	66,000	32,500	97.01%

CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
EMERGENCY MEDICAL SERVICES (CONTINUED)

		FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	Base Budget	FY26 Proposed Budget	Variance from FY25	% Change in budget from FY25 to FY26
521-155	HEALTH INSURANCE	143,000	143,000	143,000	143,000	143,000	0	0.00%
521-502	COMMUNICATIONS	8,000	8,000	8,000	8,000	12,000	4,000	50.00%
521-503	OFFICE PHONES	5,000	5,000	5,000	5,000	5,000	0	N/A
521-506	TRAINING & TRAVEL	17,000	17,000	17,000	17,000	20,000	3,000	17.65%
521-514	ELECTRICITY	16,000	16,000	16,000	16,000	16,000	0	0.00%
521-538	INS - MEDICAL DIRECTOR	0	0	0	0	4,200	4,200	0.00%
521-524	ADVERTISING & LEGAL NOTICES	0	0	0	0	0	0	N/A
521-526	DUES & SUBSCRIPTIONS	19,000	20,690	20,690	20,690	20,690	0	0.00%
521-539	INS - VEHICLE/EQUIPMENT	0	0	0	0	0	0	N/A
521-540	INS - FLEET	10,895	10,895	10,895	10,895	10,895	0	0.00%
521-549	INS - PROPERTY LIABILITY	6,810	6,810	6,810	6,810	6,810	0	N/A
521-552	INS - GENERAL LIAB	2,155	2,155	2,155	2,155	2,155	0	N/A
521-554	INS - PUBLIC OFFICIAL LIABILITY	4,040	4,040	4,040	4,040	4,040	0	N/A
5 OPERATIONAL EXP		231,900	233,590	233,590	233,590	244,790	11,200	4.79%
521-610	COLLECTION AGENCY FEE	53,100	44,100	44,100	44,100	63,700	19,600	0.00%
521-612	MEDICAL DIRECTOR	15,000	15,000	15,000	15,000	15,000	0	0.00%
521-616	MISCELLANEOUS SERVICES	600	600	600	600	600	0	0.00%
521-617	INSURANCE EXPENSE	0	0	0	0	0	0	N/A
521-619	BAD DEBT EXPENSES	0	0	0	0	0	0	N/A
521-555	CONTINGENCY	20,990	4,200	4,200	4,200	13,620	9,420	N/A
521-691	EMPLOYMENT SCREENING	2,800	2,000	2,000	2,000	3,200	1,200	60.00%
6 OTHER SERVICES		92,490	65,900	65,900	65,900	96,120	30,220	46%
521-740	IT TRANSFER	0	0	0	0	0	0	0.00%
7 TRANSFERS		0	0	0	0	0	0	100.00%
521-820	LOCKBOX FEES	0	0	0	0	0	0	0.00%
521-810	COMMUNITY ENGAGEMENT	0	2,500	2,500	2,500	2,500	0	0.00%
521-851	CAPITAL LEASE INTEREST	0	0	0	0	0	0	0.00%
8 MISCELLANEOUS		0	2,500	2,500	2,500	2,500	0	0%
521-901	DEPRECIATION	0	0	0	0	0	0	0.00%
521-935	MAJOR EQUIPMENT	0	0	0	0	69,075	69,075	0.00%
521-940	VEHICLES	63,000	150,000	150,000	150,000	150,000	0	0.00%
9 CAPITAL OUTLAY		63,000	150,000	150,000	150,000	219,075	69,075	0.00%
21-EMERGENCY MEDICAL SERV TOTAL		2,297,490	2,419,970	2,419,970	2,419,970	2,895,085	475,115	19.63%

Notes:

Added 3 New positions



CITY OF EL CAMPO PUBLIC WORKS & UTILITIES

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.

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	Variance from F25	% Change from FY25
Beginning Fund Balance	99,920	99,920	99,920	99,920	-	0.00%
REVENUES						
Garbage Service	2,610,123	2,688,450	2,688,450	2,769,100	80,650	3.00%
Billing Fee	143,500	143,500	143,500	143,500	-	0.00%
Interest	-	-	-	-	-	0.00%
Total Revenues	2,753,623	2,831,950	2,831,950	2,912,600	80,650	2.85%
EXPENDITURES						
Garbage Contract	2,610,123	2,688,450	2,688,450	2,769,100	80,650	3.00%
Transfer to General and Utility Funds	143,500	143,500	143,500	143,500	-	0.00%
Total Expenditures	2,753,623	2,831,950	2,831,950	2,912,600	80,650	2.85%
Increase (Decrease) in Fund Balance	-	-	-	-	-	0.00%
Ending Fund Balance	99,920	99,920	99,920	99,920	-	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.

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	Variance from F25	% Change from FY25
Beginning Fund Balance	401	401	401	401	-	0.00%
REVENUES						
Case Management Revenue	7,500	7,500	7,500	7,500	-	0.00%
Interest	-	-	-	-	-	0.00%
Total Revenues	7,500	7,500	7,500	7,500	-	0.00%
EXPENDITURES						
Transfer to General Fund	7,500	7,500	7,500	7,500	-	0.00%
Total Expenditures	7,500	7,500	7,500	7,500	-	0.00%
Balance	-	-	-	-	-	0.00%
Ending Fund Balance	401	401	401	401	-	0.00%

COURT TECHNOLOGY & SECURITY 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.

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	Variance from F25	% Change from FY25
Beginning Fund Balance	55,980	55,980	55,980	55,980	-	0.00%
REVENUES						
Court Technology Revenues	7,500	7,500	7,500	7,500	-	0.00%
Interest	-	-	-	-	-	N/A
Total Revenues	7,500	7,500	7,500	7,500	-	0.00%
EXPENDITURES						
Technology Expenditures	7,500	7,500	7,500	7,500	-	0.00%
Total Expenditures	7,500	7,500	7,500	7,500	-	100.00%
Increase (Decrease) in Fund Balance	-	-	-	-	-	0.00%
Ending Fund Balance	55,980	55,980	55,980	55,980	-	2.36%

Court technology and Court Security fund have been merged and fund balances have been added together.

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.

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	Variance from F25	% Change from FY25
Beginning Fund Balance	130,478	130,478	130,478	130,478	-	0.00%
REVENUES						
Taxes	160,000	360,000	360,000	363,000	3,000	0.83%
Penalty	-	-	-	-	-	N/A
Interest	-	-	-	-	-	0.00%
Total Revenues	160,000	360,000	360,000	363,000	3,000	0.83%
EXPENDITURES						
Section 389 Reimb - AUM Lodging	-	200,000	200,000	200,000	-	0.00%
Tourism	51,000	51,000	51,000	54,000	3,000	100.00%
Total Expenditures	51,000	251,000	251,000	254,000	3,000	100.00%
Other Financing Sources						
Transfer to General Fund	54,500	54,500	54,500	54,500	-	0.00%
Transfer to Civic Center Fund	54,500	54,500	54,500	54,500	-	100.00%
Total Other Uses	109,000	109,000	109,000	109,000	-	0.00%
Total Expenditures and Other Uses	160,000	360,000	360,000	363,000	3,000	100.00%
Increase (Decrease) in Fund Balance	-	-	-	-	-	0.00%
Ending Fund Balance	130,478	130,478	130,478	130,478	-	0.00%

Hotel/Motel funds are used for two purposes: \$51,000 that is earmarked for tourism. 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.

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	Variance from F25	% Change from FY25
Beginning Fund Balance	122,733	122,733	122,733	7,943	(114,790)	0.00%
REVENUES						
Transfer from Hotel/Motel Fund	54,500	54,500	54,500	54,500	-	0.00%
Rental Fees	115,000	120,000	120,000	120,000	-	0.00%
Interest	-	-	-	-		
Total Revenues	169,500	174,500	174,500	174,500	-	0.00%
EXPENDITURES						
Civic Center Operations	169,500	174,500	289,290	174,500	-	0.00%
Total Expenditures	169,500	174,500	289,290	174,500	-	0.00%
(Decrease)	-	-	(114,790)	-	-	N/A
Ending Fund Balance	122,733	122,733	7,943	7,943	(114,790)	N/A

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.

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	Variance from F25	% Change from FY25
Beginning Fund Balance	125,811	125,811	125,811	125,811	-	0.00%
REVENUES						
Transfer from General Fund	149,270	149,270	149,270	149,270	-	0.00%
Transfer from Water and Sewer Fund	20,430	20,430	20,430	20,430	-	0.00%
Total Revenues	169,700	169,700	169,700	169,700	-	0.00%
EXPENDITURES						
Fleet Replacement	169,700	169,700	169,700	169,700	-	100.00%
Total Expenditures	169,700	169,700	169,700	169,700	-	100.00%
Increase (Decrease) in Fund Balance	-	-	-	-	-	0.00%
Ending Fund Balance	125,811	125,811	125,811	125,811	-	0.00%

Funds will be used for existing leases on vehicles.

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.

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	Variance from F25	% Change from FY25
Beginning Fund Balance	48,190	48,190	48,190	48,190	-	0.00%
REVENUES						
Investment Income	500	500	500	500	-	0.00%
Miscellaneous	4,450	4,450	4,450	4,450	-	0.00%
Total Revenues	4,950	4,950	4,950	4,950	-	0.00%
EXPENDITURES						
Public Safety Expenditures	4,950	4,950	4,950	4,950	-	0.00%
Total Expenditures	4,950	4,950	4,950	4,950	-	0.00%
 Increase (Decrease) in Fund Balance	-	-	-	-	-	0.00%
Ending Fund Balance	48,190	48,190	48,190	48,190	-	0.00%

TRANSPORTATION USER FEE FUND

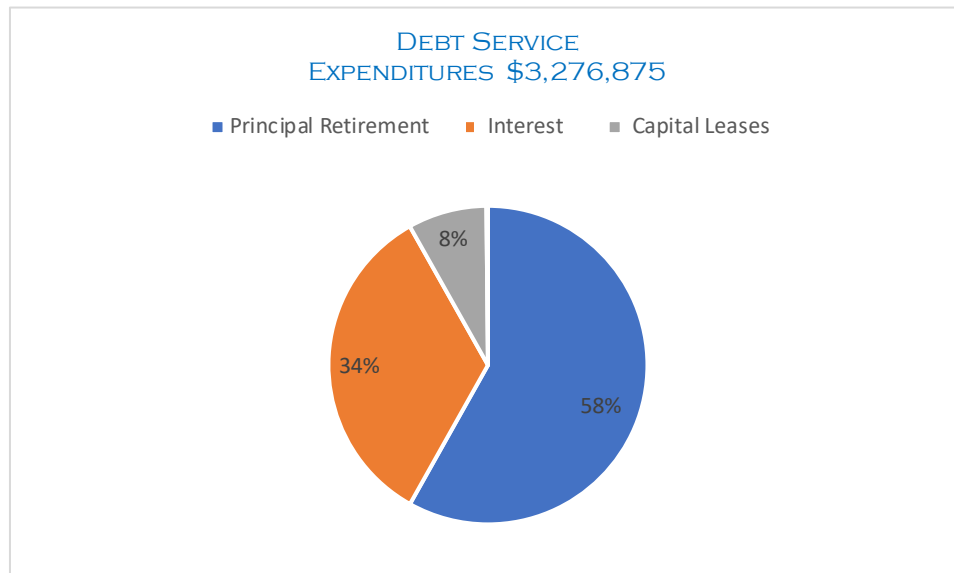
The TUF establishes a dedicated revenue source in which the money raised can only be used for street repair, reconstruction and maintenance as well as sidewalk maintenance. The projected revenue that will be generated from the TUF is estimated to be more than approximately \$150,000 annually.

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	Variance from F25	% Change from FY25
Beginning Fund Balance	70,918	70,918	70,918	70,918	-	0.00%
REVENUES						
Miscellaneous	140,000	150,000	150,000	210,000	60,000	40.00%
Interest	-	-	-	-	-	N/A
Total Revenues	140,000	150,000	150,000	210,000	60,000	40.00%
EXPENDITURES						
Street Projects	140,000	150,000	150,000	210,000	60,000	40.00%
Total Expenditures	140,000	150,000	150,000	210,000	60,000	40.00%
Balance	-	-	-	-	-	0.00%
Ending Fund Balance	70,918	70,918	70,918	70,918	-	0.00%

DEBT SERVICE FUND

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

	FY24 Actual	FY25 Amended Budget	FY25 Year End Estimate	FY26 Proposed Budget	Variance from FY25	% Change from FY25
Beginning Fund Balance	68,703	166,089	166,089	166,089		
Ad Valorem Taxes	1,363,167	1,526,314	1,526,314	1,477,190	(49,124)	-3.22%
Interest	1,000	1,000	1,000	1,000	-	0.00%
Transfers	1,377,361	1,691,434	1,691,434	1,798,685	107,251	6.34%
TOTAL RESOURCES	\$ 2,741,528	\$ 3,218,748	\$ 3,218,748	\$ 3,276,875	\$ 58,127	1.81%
Principal Retirement	1,673,000	1,745,000	1,745,000	1,905,000	160,000	9.17%
Interest	786,764	1,156,750	1,156,750	1,104,670	(52,080)	-4.50%
Capital Leases	276,114	311,348	311,348	262,055	(49,293)	-15.83%
Fiscal Agent Fees	5,650	5,650	5,650	5,150	(500)	-8.85%
TOTAL EXPENDITURES	\$ 2,741,528	\$ 3,218,748	\$ 3,218,748	\$ 3,276,875	\$ 58,127	1.81%
GAAP	97,386					
Ending Fund Balance	166,089	166,089	166,089	166,089	-	0.00%



CITY OF EL CAMPO, TEXAS
FY26 DETAILED PROPOSED BUDGET
DEBT SERVICE FUND

		FY24 Actual	FY 25 Amended Budget	FY 25 Year End Estimate	FY 26 Proposed Budget	Variance from FY24	% Change in budget from FY25 to FY26
512-842	12 Debt - Principal	0	0	0	0	0	N/A
512-843	12 Debt - Interest	0	0	0	0	0	N/A
512-844	12 Debt - Fees	0	0	0	0	0	N/A
	12-2012 Debt Service Total	0	0	0	0	0	N/A
513-862	13 COs Series A- Principal	0	0	0	0	0	N/A
513-863	13 COs Series A - Interest	0	0	0	0	0	N/A
513-864	13 COs Series A- Fees	0	0	0	0	0	N/A
	13-2013 COs Total	0	0	0	0	0	N/A
514-852	14 COs - Principal	95,000	100,000	100,000	100,000	0	0%
514-853	14 COs- Interest	78,188	74,763	74,763	74,763	0	0%
514-854	14 COs - Fees	250	250	250	250	0	0%
	14-2014 COs Total	173,438	175,013	175,013	175,013	0	0%
514-862	14 COs Series A - Principal	38,000	0	0	0	0	#DIV/0!
514-863	14 COs Series A- Interest	203	0	0	0	0	#DIV/0!
514-864	14 COs Series A - Fees	700	0	0	0	0	#DIV/0!
	14-2014 COs Series A Total	38,903	0	0	0	0	#DIV/0!
515-842	15 COs - Principal	15,000	15,000	15,000	15,000	0	0%
515-843	15 COs - interest	263	91	91	91	0	0%
515-844	15 COs - Fees	700	700	700	700	0	0%
	15-2015 COs Total	15,963	15,791	15,791	15,791	0	0%
515-852	15 COs Series A - Principal	125,000	130,000	130,000	130,000	0	0%
515-853	15 COs Series A- Interest	65,450	60,350	60,350	60,350	0	0%
515-854	15 COs Series A - Fees	250	250	250	250	0	0%
	15-2015 COs Series A Total	190,700	190,600	190,600	190,600	0	0%
515-862	15 GOBs - Principal	125,000	130,000	130,000	130,000	0	0%
515-863	15 GOBs- Interest	156,738	151,638	151,638	151,638	0	0%
545-864	15 GOBs- Fees	500	500	500	500	0	0%
	15-2015 GOBs Total	282,238	282,138	282,138	282,138	0	0%
516-842	16 GOBs - Principal	355,000	370,000	370,000	370,000	0	0%
516-843	16 GOBs- Interest	187,125	169,000	169,000	169,000	0	0%
516-844	16 GOBs- Fees	250	250	250	250	0	0%
	16-2016 GOBs Total	542,375	539,250	539,250	539,250	0	0%

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
DEBT SERVICE FUND (CONTINUED)

		FY24 Actual	FY 25 Amended Budget	FY 25 Year End Estimate	FY 26 Proposed Budget	Variance from FY24	% Change in budget from FY25 to FY26
519-842	19 Tax Notes - Principal	80,000	85,000	85,000	85,000	0	0%
519-843	19 Tax Notes - Interest	3,990	2,425	2,425	2,425	0	0%
519-544	19 Tax Notes - Fees	500	500	500	500	0	0%
	19-2019 Tax Notes Total	84,490	87,925	87,925	87,925	0	0%
519-852	19 COs - Principal	35,000	130,000	130,000	130,000	0	0%
519-853	19 COs - Interest	41,875	37,750	37,750	37,750	0	0%
519-854	19 COs - Fees	500	500	500	500	0	0%
	19-2019 COs Total	77,375	168,250	168,250	168,250	0	0%
521-842	21 GOBs - Principal	555,000	260,000	260,000	260,000	0	0%
521-843	21 GOBs - Interest	39,500	31,350	31,350	31,350	0	0%
521-844	21 GOBs - Fees	500	500	500	500	0	0%
	21-2021 GOBs Total	595,000	291,850	291,850	291,850	0	100%
521-845	21 COs - Principal	60,000	140,000	140,000	140,000	0	0%
521-846	21 COs - Interest	94,300	79,700	79,700	79,700	0	0%
521-847	21 COs - Fees	500	500	500	500	0	0%
	21-2021 COs Total	154,800	220,200	220,200	220,200	0	100%
521-848	21A COs - Principal	135,000	140,000	140,000	140,000	0	0%
521-849	21A COs - Interest	36,756	33,413	33,413	33,413	0	0%
521-850	21A COs - Fees	500	500	500	500	0	0%
	21-2021 COs Series A Total	172,256	173,913	173,913	173,913	0	100%
522-842	22 GOBs - Principal	55,000	55,000	55,000	55,000	0	0%
522-843	22 GOBs - Interest	82,377	73,250	73,250	73,250	0	0%
522-844	22 GOBs - Fees	500	500	500	500	0	0%
	22-2022 GOBs Total	137,877	128,750	128,750	128,750	0	100%
524-842	24 COs - Principal	0	190,000	190,000	190,000	0	0%
524-843	24 COs - Interest	0	443,020	443,020	443,020	0	0%
524-844	24 COs - Fees	0	700	700	700	0	0%
	24-2024 COs Total	0	633,720	633,720	633,720	0	100%
517-842	Gradall Capital Lease	0	0	0	0	0	0%
517-843	Street Sweeper Capital Lease	44,889	44,888	44,888	44,888	0	0%
517-845	Dump Truck Capital Lease	0	0	0	0	0	0%
517-846	Tractor/Shredder Capital Lease	0	0	0	0	0	0%
517-848	Jetting Machine Capital Lease	0	0	0	0	0	0%
520-810	Pneumatic Roller Capital Lease	0	0	0	0	0	0%
520-811	Asphalt Distributor Capital Lease	40,686	40,690	40,690	40,690	0	0%
520-812	AMI Water Meter Capital Lease	190,539	225,770	225,770	225,770	0	0%
	17- Capital Leases	276,114	311,348	311,348	311,348	0	0%
*** FUND (60) TOTAL EXPENDITURES ***		2,741,529	3,218,748	3,218,748	3,218,748	0	0%

CITY OF EL CAMPO
COMBINED OUTSTANDING DEBT SERVICE TO MATURITY

	Principal	Interest	Debt Service	Annual Debt Service
02/01/26	1,905,000	575,880	2,480,880	
08/01/26	0	528,778	528,778	3,009,659
02/01/27	1,905,000	528,778	2,433,778	
08/01/27	0	493,169	493,169	2,926,947
02/01/28	1,845,000	493,169	2,338,169	
08/01/28	0	458,209	458,209	2,796,378
02/01/29	1,920,000	458,209	2,378,209	
08/01/29	0	423,728	423,728	2,801,938
02/01/30	1,750,000	423,728	2,173,728	
08/01/30	0	389,741	389,741	2,563,469
02/01/31	1,640,000	389,741	2,029,741	
08/01/31	0	360,634	360,634	2,390,375
02/01/32	1,710,000	360,634	2,070,634	
08/01/32	0	331,428	331,428	2,402,063
02/01/33	1,580,000	331,428	1,911,428	
08/01/33	0	301,791	301,791	2,213,219
02/01/34	1,465,000	301,791	1,766,791	
08/01/34	0	273,716	273,716	2,040,506
02/01/35	1,525,000	273,716	1,798,716	
08/01/35	0	245,116	245,116	2,043,831
02/01/36	1,395,000	245,116	1,640,116	
08/01/36	0	220,531	220,531	1,860,647
02/01/37	1,445,000	220,531	1,665,531	
08/01/37	0	195,031	195,031	1,860,563
02/01/38	1,495,000	195,031	1,690,031	
08/01/38	0	168,575	168,575	1,858,606
02/01/39	1,550,000	168,575	1,718,575	
08/01/39	0	141,128	141,128	1,859,703
02/01/40	1,425,000	141,128	1,566,128	
08/01/40	0	115,928	115,928	1,682,056
02/01/41	1,470,000	115,928	1,585,928	
08/01/41	0	89,706	89,706	1,675,634
02/01/42	1,305,000	89,706	1,394,706	
08/01/42	0	64,625	64,625	1,459,331
02/01/43	1,230,000	64,625	1,294,625	
08/01/43	0	41,059	41,059	1,335,684
02/01/44	1,280,000	41,059	1,321,059	
08/01/44	0	16,534	16,534	1,337,594
02/01/45	675,000	16,534	691,534	
08/01/45	0	4,125	4,125	695,659
02/01/46	275,000	4,125	279,125	279,125
	30,790,000	10,302,987	41,092,987	41,092,987

DEBT SERVICE FUND
GENERAL FUND
COMBINED OUTSTANDING DEBT SERVICE TO MATURITY

	Principal	Interest	Debt Service	Annual Debt Service
02/01/26	920,061	323,465	1,243,526	
08/01/26	0	309,160	309,160	1,552,686
02/01/27	903,076	309,160	1,212,236	
08/01/27	0	295,124	295,124	1,507,359
02/01/28	890,991	295,124	1,186,114	
08/01/28	0	281,501	281,501	1,467,615
02/01/29	927,125	281,501	1,208,626	
08/01/29	0	268,059	268,059	1,476,685
02/01/30	976,640	268,059	1,244,699	
08/01/30	0	249,556	249,556	1,494,254
02/01/31	1,016,839	249,556	1,266,395	
08/01/31	0	230,910	230,910	1,497,304
02/01/32	1,056,794	230,910	1,287,703	
08/01/32	0	212,235	212,235	1,499,938
02/01/33	1,034,283	212,235	1,246,518	
08/01/33	0	192,893	192,893	1,439,411
02/01/34	939,430	192,893	1,132,323	
08/01/34	0	174,892	174,892	1,307,215
02/01/35	977,325	174,892	1,152,217	
08/01/35	0	156,408	156,408	1,308,625
02/01/36	844,410	156,408	1,000,818	
08/01/36	0	140,804	140,804	1,141,621
02/01/37	872,810	140,804	1,013,614	
08/01/37	0	124,665	124,665	1,138,279
02/01/38	910,670	124,665	1,035,335	
08/01/38	0	107,811	107,811	1,143,146
02/01/39	944,070	107,811	1,051,881	
08/01/39	0	90,347	90,347	1,142,228
02/01/40	816,910	90,347	907,257	
08/01/40	0	75,159	75,159	982,416
02/01/41	840,850	75,159	916,009	
08/01/41	0	59,517	59,517	975,526
02/01/42	877,025	59,517	936,542	
08/01/42	0	43,202	43,202	979,744
02/01/43	783,200	43,202	826,402	
08/01/43	0	28,788	28,788	855,189
02/01/44	814,375	28,788	843,163	
08/01/44	0	13,800	13,800	856,963
02/01/45	550,000	13,800	563,800	
08/01/45	0	4,125	4,125	567,925
02/01/46	275,000	4,125	279,125	279,125
	18,171,882	6,441,372	24,613,254	24,613,254

UTILITY FUND
COMBINED OUTSTANDING DEBT SERVICE TO MATURITY

	Principal	Interest	Debt Service	Annual Debt Service
02/01/26	984,939	252,416	1,237,355	
08/01/26	0	219,618	219,618	1,456,973
02/01/27	1,001,925	219,618	1,221,543	
08/01/27	0	198,045	198,045	1,419,588
02/01/28	954,010	198,045	1,152,055	
08/01/28	0	176,708	176,708	1,328,763
02/01/29	992,875	176,708	1,169,583	
08/01/29	0	155,669	155,669	1,325,252
02/01/30	773,361	155,669	929,030	
08/01/30	0	140,185	140,185	1,069,214
02/01/31	623,161	140,185	763,346	
08/01/31	0	129,725	129,725	893,071
02/01/32	653,207	129,725	782,931	
08/01/32	0	119,193	119,193	902,124
02/01/33	545,717	119,193	664,910	
08/01/33	0	108,898	108,898	773,808
02/01/34	525,570	108,898	634,468	
08/01/34	0	98,823	98,823	733,291
02/01/35	547,675	98,823	646,498	
08/01/35	0	88,708	88,708	735,207
02/01/36	550,590	88,708	639,298	
08/01/36	0	79,728	79,728	719,026
02/01/37	572,190	79,728	651,918	
08/01/37	0	70,366	70,366	722,284
02/01/38	584,330	70,366	654,696	
08/01/38	0	60,764	60,764	715,460
02/01/39	605,930	60,764	666,694	
08/01/39	0	50,781	50,781	717,475
02/01/40	608,090	50,781	658,871	
08/01/40	0	40,769	40,769	699,640
02/01/41	629,150	40,769	669,919	
08/01/41	0	30,189	30,189	700,108
02/01/42	427,975	30,189	458,164	
08/01/42	0	21,424	21,424	479,588
02/01/43	446,800	21,424	468,224	
08/01/43	0	12,272	12,272	480,495
02/01/44	465,625	12,272	477,897	
08/01/44		2,734	2,734	480,631
02/01/45	125,000	2,734	127,734	
				127,734
	12,618,118	3,861,615	16,479,733	16,479,733

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
02/01/26	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
	1,895,000	550,325	2,445,325	2,445,325

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
02/01/26	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
	1,585,000	297,725	1,882,725	1,882,725

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
02/01/26	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
	4,005,000	1,754,806	5,759,806	5,759,806

GENERAL OBLIGATION BONDS, 2016
(GENERAL FUND 69.00%, UTILITY FUND 31.00%)
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
02/01/26	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	
	5,325,000	1,571,625	6,896,625	6,896,625

TAX NOTES, 2019
 (GENERAL FUND 52.0%, UTILITY FUND 48.0%)
 ORIGINAL ISSUE: \$570,000
 INTEREST RATE: 1.90%
 ASPHALT ZIPPER: \$271,015, HWY 71 S EXTENSION: \$250,000

	Principal	Interest	Debt Service	Annual Debt Service
02/01/26	85,000	808	85,808	85,808
	85,000	808	85,808	85,808

COMB TAX & REV C/O, SERIES 2019

UTILITY FUND 100%

REFUNDING ISSUE: \$1,035,000

INTEREST RATES: 4.00-5.00%

REFUNDING OF 2010 DEBT

	Principal	Interest	Debt Service	Annual Debt Service
02/01/26	135,000	17,250	152,250	
08/01/26	0	13,875	13,875	166,125
02/01/27	145,000	13,875	158,875	
08/01/27	0	10,250	10,250	169,125
02/01/28	150,000	10,250	160,250	
08/01/28	0	6,500	6,500	166,750
02/01/29	160,000	6,500	166,500	
08/01/29	0	3,300	3,300	169,800
02/01/30	165,000	3,300	168,300	
08/01/30	0	0	0	168,300
	755,000	85,100	840,100	840,100

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2021
 (GENERAL FUND 31.7%, UTILITY FUND 68.3%)
 ORIGINAL ISSUE: \$3,245,000
 INTEREST RATE: 1.00% - 3.00%
 REFUNDING OF GOB 2012, CO 2013 AND GOB 2013

	Principal	Interest	Debt Service	Annual Debt Service
02/01/26	265,000	14,375	279,375	
08/01/26		11,725	11,725	291,100
02/01/27	270,000	11,725	281,725	
08/01/27		7,675	7,675	289,400
02/01/28	165,000	7,675	172,675	
08/01/28		5,200	5,200	177,875
02/01/29	170,000	5,200	175,200	
08/01/29		3,500	3,500	178,700
02/01/30	175,000	3,500	178,500	
08/01/30		1,750	1,750	180,250
02/01/31	170,000	1,750	171,750	
08/01/31		900	900	172,650
02/01/32	180,000	900	180,900	180,900
	1,395,000	75,875	1,470,875	1,470,875

COMB TAX & REV C/O, SERIES 202 1
 UTILITY FUND 100%
 INTEREST RATES: 4.00-5.00%
 WASTEWATER TREATMENT PLANT UPGRADES & AVE F WATER WELL

	Principal	Interest	Debt Service	Annual Debt Service
02/01/26	150,000	38,450	188,450	
08/01/26	0	35,450	35,450	223,900
02/01/27	155,000	35,450	190,450	
08/01/27	0	32,350	32,350	222,800
02/01/28	160,000	32,350	192,350	
08/01/28	0	29,150	29,150	221,500
02/01/29	165,000	29,150	194,150	
08/01/29	0	25,850	25,850	220,000
02/01/30	175,000	25,850	200,850	
08/01/30	0	22,350	22,350	223,200
02/01/31	180,000	22,350	202,350	
08/01/31	0	20,100	20,100	222,450
02/01/32	185,000	20,100	205,100	
08/01/32	0	18,250	18,250	223,350
02/01/33	185,000	18,250	203,250	
08/01/33	0	16,400	16,400	219,650
02/01/34	190,000	16,400	206,400	
08/01/34	0	14,500	14,500	220,900
02/01/35	195,000	14,500	209,500	
08/01/35	0	12,550	12,550	222,050
02/01/36	200,000	12,550	212,550	
08/01/36	0	10,550	10,550	223,100
02/01/37	205,000	10,550	215,550	
08/01/37	0	8,500	8,500	224,050
02/01/38	205,000	8,500	213,500	
08/01/38	0	6,450	6,450	219,950
02/01/39	210,000	6,450	216,450	
08/01/39	0	4,350	4,350	220,800
02/01/40	215,000	4,350	219,350	
08/01/40	0	2,200	2,200	221,550
02/01/41	220,000	2,200	222,200	
08/01/41	0	0	0	222,200
	2,995,000	556,450	3,551,450	3,551,450

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2021A
 (GF 77.79%, UT 22.21%)
 ORIGINAL ISSUE: \$2,525,000
 INTEREST RATES: 2.90-4.00%
 REFUNDING OF CERTIFICATES OF OBLIGATION 2013, SERIES A

	Principal	Interest	Debt Service	Annual Debt Service
02/01/26	140,000	15,963	155,963	
08/01/26		14,650	14,650	170,613
02/01/27	145,000	14,650	159,650	
08/01/27		13,291	13,291	172,941
02/01/28	145,000	13,291	158,291	
08/01/28		11,931	11,931	170,222
02/01/29	150,000	11,931	161,931	
08/01/29		10,525	10,525	172,456
02/01/30	155,000	10,525	165,525	
08/01/30		7,425	7,425	172,950
02/01/31	160,000	7,425	167,425	
08/01/31		5,025	5,025	172,450
02/01/32	165,000	5,025	170,025	
08/01/32		2,550	2,550	172,575
02/01/33	170,000	2,550	172,550	172,550
	1,230,000	146,756	1,376,756	1,376,756

GENERAL OBLIGATION BONDS, SERIES 2022
(GENERAL FUND 100%)
ORIGINAL ISSUE: \$1,725,000
INTEREST RATES: 3.640297%
FIRE LADDER TRUCK

	Principal	Interest	Debt Service	Annual Debt Service
02/01/26	60,000	35,800	95,800	
08/01/26		34,000	34,000	129,800
02/01/27	65,000	34,000	99,000	
08/01/27		32,050	32,050	131,050
02/01/28	65,000	32,050	97,050	
08/01/28		30,100	30,100	127,150
02/01/29	70,000	30,100	100,100	
08/01/29		28,000	28,000	128,100
02/01/30	75,000	28,000	103,000	
08/01/30		25,750	25,750	128,750
02/01/31	80,000	25,750	105,750	
08/01/31		23,350	23,350	129,100
02/01/32	85,000	23,350	108,350	
08/01/32		21,544	21,544	129,894
02/01/33	90,000	21,544	111,544	
08/01/33		19,631	19,631	131,175
02/01/34	90,000	19,631	109,631	
08/01/34		17,719	17,719	127,350
02/01/35	95,000	17,719	112,719	
08/01/35		15,700	15,700	128,419
02/01/36	100,000	15,700	115,700	
08/01/36		13,700	13,700	129,400
02/01/37	105,000	13,700	118,700	
08/01/37		11,600	11,600	130,300
02/01/38	110,000	11,600	121,600	
08/01/38		9,400	9,400	131,000
02/01/39	110,000	9,400	119,400	
08/01/39		7,200	7,200	126,600
02/01/40	115,000	7,200	122,200	
08/01/40		4,900	4,900	127,100
02/01/41	120,000	4,900	124,900	
08/01/41		2,500	2,500	127,400
02/01/42	125,000	2,500	127,500	
08/01/42				127,500
	1,560,000	630,088	2,190,088	2,190,088

COMB TAX & REV C/O, SERIES 2024
(GENERAL FUND 44.7%, UTILITY FUND 55.3%)
ORIGINAL ISSUE: \$8,475,000
INTEREST RATE: 3.919325%

N. AND S. WHARTON SANITARY SEWER IMPROVEMENTS
TOWN AND COUNTRY STORM WATER DRAINAGE, ROAD AND SIDEWALK IMPROVEMENTS

	Principal	Interest	Debt Service	Annual Debt Service
02/01/26	275,000	183,125	458,125	
08/01/26		176,250	176,250	634,375
02/01/27	290,000	176,250	466,250	
08/01/27		169,000	169,000	635,250
02/01/28	305,000	169,000	474,000	
08/01/28		161,375	161,375	635,375
02/01/29	320,000	161,375	481,375	
08/01/29		153,375	153,375	634,750
02/01/30	335,000	153,375	488,375	
08/01/30		145,000	145,000	633,375
02/01/31	355,000	145,000	500,000	
08/01/31		136,125	136,125	636,125
02/01/32	375,000	136,125	511,125	
08/01/32		126,750	126,750	637,875
02/01/33	390,000	126,750	516,750	
08/01/33		117,000	117,000	633,750
02/01/34	410,000	117,000	527,000	
08/01/34		106,750	106,750	633,750
02/01/35	430,000	106,750	536,750	
08/01/35		96,000	96,000	632,750
02/01/36	450,000	96,000	546,000	
08/01/36		87,000	87,000	633,000
02/01/37	470,000	87,000	557,000	
08/01/37		77,600	77,600	634,600
02/01/38	490,000	77,600	567,600	
08/01/38		67,800	67,800	635,400
02/01/39	510,000	67,800	577,800	
08/01/39		57,600	57,600	635,400
02/01/40	530,000	57,600	587,600	
08/01/40		47,000	47,000	634,600
02/01/41	550,000	47,000	597,000	
08/01/41		36,000	36,000	633,000
02/01/42	575,000	36,000	611,000	
08/01/42		24,500	24,500	635,500
02/01/43	600,000	24,500	624,500	
08/01/43		12,500	12,500	637,000
02/01/44	625,000	12,500	637,500	
				637,500
	8,285,000	3,778,375	12,063,375	12,063,375

COMB TAX & REV C/O, SERIES 2025
UTILITY FUND 100%
ORIGINAL ISSUE: \$1,675,000
INTEREST RATE: 4.287577%
WASTEWATER TREATMENT PLANT UPGRADES

	Principal	Interest	Debt Service	Annual Debt Service
02/01/26	40,000	50,460	90,460	
08/01/26		36,378	36,378	126,839
02/01/27	55,000	36,378	91,378	
08/01/27		35,003	35,003	126,381
02/01/28	55,000	35,003	90,003	
08/01/28		33,628	33,628	123,631
02/01/29	60,000	33,628	93,628	
08/01/29		32,128	32,128	125,756
02/01/30	65,000	32,128	97,128	
08/01/30		30,503	30,503	127,631
02/01/31	65,000	30,503	95,503	
08/01/31		28,878	28,878	124,381
02/01/32	70,000	28,878	98,878	
08/01/32		27,128	27,128	126,006
02/01/33	75,000	27,128	102,128	
08/01/33		25,253	25,253	127,381
02/01/34	75,000	25,253	100,253	
08/01/34		23,378	23,378	123,631
02/01/35	80,000	23,378	103,378	
08/01/35		21,778	21,778	125,156
02/01/36	85,000	21,778	106,778	
08/01/36		20,078	20,078	126,856
02/01/37	90,000	20,078	110,078	
08/01/37		18,278	18,278	128,356
02/01/38	90,000	18,278	108,278	
08/01/38		16,478	16,478	124,756
02/01/39	95,000	16,478	111,478	
08/01/39		14,578	14,578	126,056
02/01/40	100,000	14,578	114,578	
08/01/40		12,578	12,578	127,156
02/01/41	105,000	12,578	117,578	
08/01/41		10,281	10,281	127,859
02/01/42	110,000	10,281	120,281	
08/01/42		7,875	7,875	128,156
02/01/43	115,000	7,875	122,875	
08/01/43		5,359	5,359	128,234
02/01/44	120,000	5,359	125,359	
08/01/44		2,734	2,734	128,094
02/01/45	125,000	2,734	127,734	
	1,675,000	855,054	2,530,054	2,530,054

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

	Principal	Interest	Debt Service
10/26/25	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
	8,243,770	1,724,356	9,968,126



CITY OF EL CAMPO SEMI-ANNUAL DOWNTOWN DINNER EVENT

CAPITAL IMPROVEMENT PROGRAM

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

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

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

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

Streets Projects

- ❖ *Sealcoating: \$434,625 annually to rehabilitate streets throughout El Campo, this is a multi-year effort.*

Water and Sewer Projects

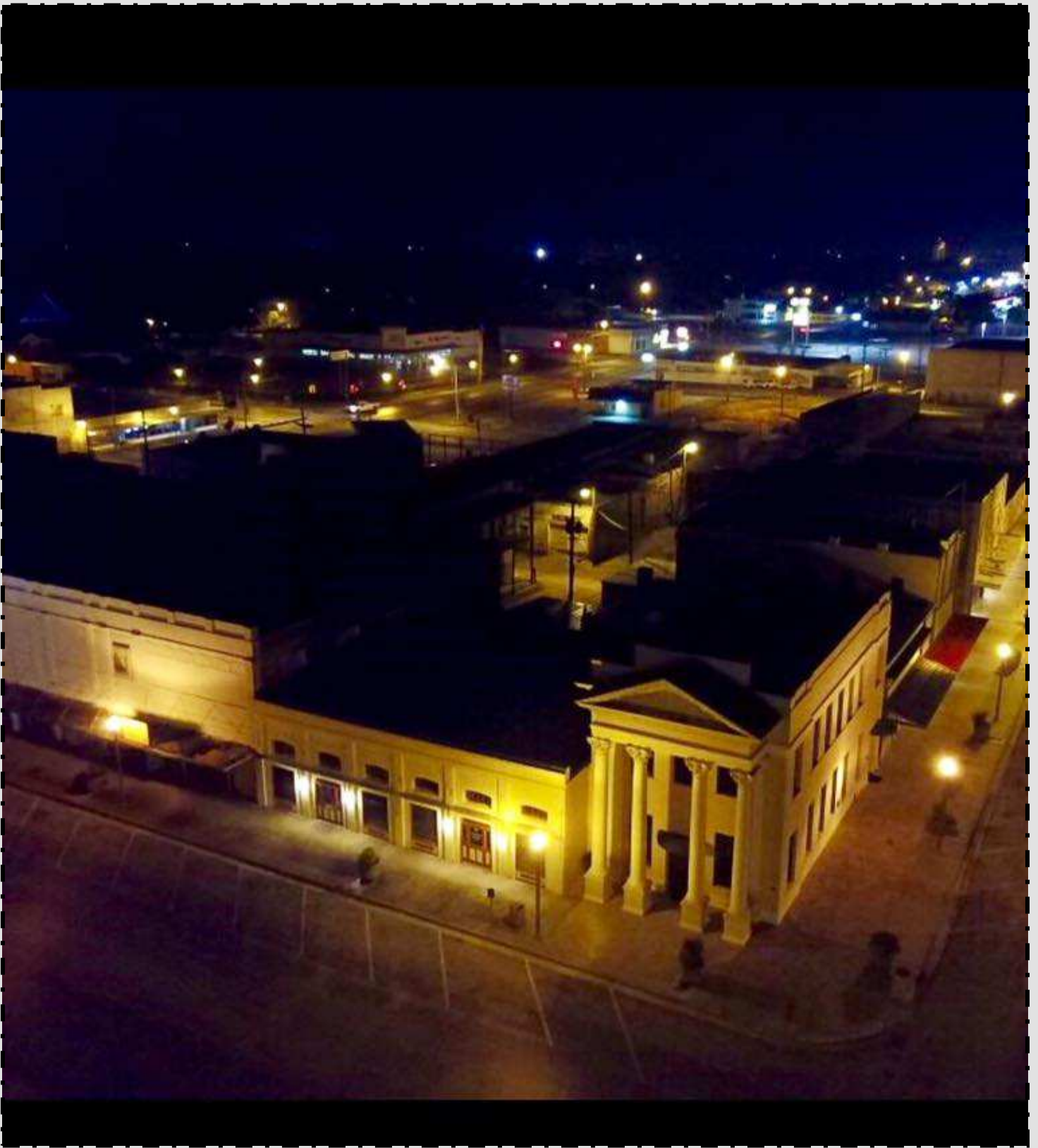
- ❖ *Main Replacement: \$300,000 annually for rehabilitation on water collection mains or distribution mains. These funds are used throughout the fiscal year on areas identified as in need of system repair.*
- ❖ *Plant Maintenance: \$404,313 annually for water and sewer maintenance.*

Operating Impact

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

The City's capital program includes routine expenditures such as asphalt and concrete streets improvement (seal coating), main distribution rehabilitation and main collection distribution rehabilitation. The amounts have, in the past, varied year to year dependent on both general operating funding availability and water and sewer revenues. In the next five years, the City has dedicated \$400,000 annually for the seal coating program, \$300,000 for main rehabilitation.

**Items in italics are projects identified in the FY23 Strategic Plan.*



CITY OF EL CAMPO DOWNTOWN AT NIGHT

APPENDIX A: BUDGET ORDINANCE AND TAX ORDINANCE

BUDGET ORDINANCE No. 2025-xx

AN ORDINANCE ADOPTING AND APPROVING A BUDGET AND APPROPRIATING FUNDS FOR THE CITY OF EL CAMPO, TEXAS, FOR THE FISCAL YEAR OCTOBER 1, 2025, THROUGH SEPTEMBER 30, 2026, AND SETTING FORTH THE APPROPRIATIONS FOR SAID BUDGET.

WHEREAS, heretofore a budget for the fiscal year October 1, 2025, through September 30, 2026, 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, 2024, and ending September 30, 2025.

SECTION 2: That there is hereby appropriated the sum of \$12,947,738 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 \$360,000 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 \$5,497,305 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 \$2,831,950 to the Solid Waste Fund for the contracted garbage collection and related billing.

BUDGET ORDINANCE No. 2025-xx

SECTION 9: That there is hereby appropriated the sum of \$3,218,748 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 \$2,580,180 to the EMS Fund for the purpose of providing emergency medical services.

SECTION 11: That there is hereby appropriated the sum of \$313,550 to the Transportation Reinvestment Zone Fund (TRZ) for the purpose of paying interest and principal payments on the State Infrastructure Bond.

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 \$150,000 to the Transportation User Fee Fund for street improvements.

SECTION 14: That there is hereby appropriated the sum of \$174,500 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 9TH DAY OF SEPTEMBER 2024.

Mayor

Eugene Bustamante

City Secretary

Kaylee Koudela

TAX ORDINANCE No. 2025-xx

AN ORDINANCE RATIFYING THE TAX RATE AND LEVYING A TAX UPON ALL PROPERTY TAX REVENUE INCREASE SUBJECT TO TAXATION WITHIN THE CITY OF EL CAMPO, TEXAS, FOR THE YEAR 2025; 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 2025 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.xxxxx 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.xxxxx
For Payment of Principal and Interest on Capital Leases, Combined Tax and Revenue Certificates of Obligation 2014, 2015, 2015A, 2019, 2021, 2024; General Obligation Refunding Bonds Series 2015, 2016, 2021, 2021A, 2022; TxDOT SIB Loan and Tax Notes 2019	<u>\$0.xxxxx</u>
TOTAL TAX LEVY	<u>\$0.xxxxx</u>

SECTION 3: All monies collected under this ordinance for the specific items therein named, be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and that the Director of Finance shall so keep these accounts as to readily and distinctly show the amounts collected, the amounts expended and the amounts on hand at any time belonging to such funds, it is hereby made the duty of every person collecting money for the City of El Campo, to deliver to the Director of Finance at the time of depositing of any monies, a statement showing to what fund such deposit should be made, and from what source received. All receipts for the City not specifically apportioned by this ordinance are hereby made payable to the General Fund of the City.

SECTION 4: That the taxes herein levied are payable on or before January 31, 2025. Penalty and interest shall accrue on any unpaid amount thereafter said date in accord with the rates and established by the State of Texas.

TAX ORDINANCE No. 2025-xx

SECTION 5: The increased revenue from property taxes in the Fiscal Year 2024-25 City Budget is hereby ratified, with the following declaration:

Based on the Tax Rate of \$0.xxxxx:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY x.xxx PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$xx.xx.

SECTION 6: That this ordinance shall take effect and be in force after its passage.

PASSED, APPROVED and ADOPTED this 25th day of September 2025 by the City Council of the City of El Campo.

CITY OF EL CAMPO, TEXAS

By: _____
Eugene Bustamante, Mayor

ATTEST

Kaylee Koudela, City Secretary

APPROVED AS TO FORM

Ronald Collins, City Attorney

APPENDIX B: REVENUE SCHEDULE

CITY OF EL CAMPO, TEXAS
FY 26 DETAILED PROPOSED BUDGET
REVENUE SCHEDULE

		FY24 Actual	FY25 Amended	FY25 Estimate	FY26 Proposed
4110	CURRENT PROPERTY TAXES	3,168,959	3,112,226	3,112,226	3,488,459
4111	PRIOR YEAR TAXES	66,500	66,500	66,500	66,500
4112	PENALTY, INTEREST & COSTS	52,000	52,000	52,000	52,000
4120	SALES TAX ALLOCATION	6,470,595	7,014,563	7,014,563	6,305,500
4130	UF FRANCHISE TAX (5%)	216,290	216,290	216,290	216,290
4131	FRANCHISE TAX - GAS (5%)	110,000	110,000	110,000	110,000
4132	FRANCHISE TAX - AEP	306,995	306,995	306,995	306,995
4133	FRANCHISE TAX - WCEC	104,445	104,445	104,445	104,445
4134	FRANCHISE TAX - TELEPHONE	36,925	27,695	27,695	27,695
4135	FRANCHISE TAX - CABLE (5%)	41,145	29,695	29,695	29,695
4136	FRANCHISE TAX - GARBAGE (8%)	220,000	220,000	220,000	220,000
4140	MIXED BEVERAGE TAX	25,000	25,000	25,000	25,000
4141	INDUSTRIAL AGREEMENT TAX	16,880	5,000	5,000	5,000
1 TAXES		\$10,835,734	\$11,290,409	\$11,290,409	\$10,957,579
4204	COUNTY ARREST FEES	0	0	0	0
4205	CDC CONTRIBUTION	0	0	0	0
4206	ECISD CONTRIBUTION	260,000	260,000	260,000	260,000
4207	GRANT REVENUE	15,000	15,000	15,000	15,000
4208	CORONAVIRUS RELIEF FUND	0	0	0	0
2 INTERGOVERNMENTAL		\$275,000	\$275,000	\$275,000	\$275,000
4312	BUSINESS LICENSE	7,000	7,000	7,000	7,000
4314	BUILDING PERMITS	90,000	100,800	100,800	100,800
4316	ELECTRICAL PERMITS	12,000	17,000	17,000	17,000
4317	FIRE PERMITS	500	3,500	3,500	3,500
4318	PLUMBING PERMITS	12,000	12,000	12,000	12,000
4322	MECHANICAL PERMITS	12,000	13,000	13,000	13,000
4324	BUILDING CONTRACTORS LIC	25,000	25,000	25,000	25,000
4325	HEALTH PERMITS	11,000	11,000	11,000	11,000
4328	DOG LICENSES	5,200	2,500	2,500	2,500
4330	BICYCLE LICENSE	200	0	0	0
4331	REPORTS	1,400	1,400	1,400	1,400
3 LICENSE & PERMITS		\$176,300	\$193,200	\$193,200	\$193,200
4410	MUNICIPAL COURT FINES	225,000	240,612	240,612	240,612
4411	INDIGENT DEFENSE FUND	3,560	3,560	3,560	3,560
4412	CIVIL JUSTICE FEE STATE	100	100	100	100
4413	CIVIL JUSTICE FEE CITY	10	10	10	10
4115	JUVENILE CASE MGMT FEE	0	0	0	0
4 FINES		\$228,670	\$244,282	\$244,282	\$244,282

CITY OF EL CAMPO, TEXAS
FY 26 DETAILED PROPOSED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY24	FY25	FY25	FY26
		Actual	Amended	Estimate	Proposed
4501	RETURN CHECK FEE	5,000	0	0	0
4502	ANIMAL SHELTER FEES	3,400	1,200	1,200	1,200
4503	MOWING & DEMOLITION FEES	2,000	2,000	2,000	2,000
4508	SPECIAL USE PERMIT	1,000	1,000	1,000	1,000
4504	P & Z/BOA FEES	3,000	3,000	3,000	3,000
4507	RECREATIONAL FEES	11,500	11,500	11,500	11,500
4509	AQUATIC CENTER FEES	200,000	200,000	200,000	200,000
5 CHARGES FOR SERVICES		\$225,900	\$218,700	\$218,700	\$218,700
4602	SALE OF FIXED ASSETS	10,000	5,000	5,000	5,000
4603	CASH OVER (SHORT)	0	0	0	0
4604	MISCELLANEOUS REVENUE	30,000	30,000	30,000	30,000
4610	CULVERT REVENUE	20,000	25,000	25,000	25,000
4620	LAND & BUILDING LEASES	1,600	1,600	1,600	1,600
6 MISCELLANEOUS		\$61,600	\$61,600	\$61,600	\$61,600
4701	INTEREST INCOME	44,000	44,000	44,000	144,000
7 INTEREST		\$44,000	\$44,000	\$44,000	\$144,000
GENERAL FUND REVENUES		\$11,847,204	\$12,327,191	\$12,327,191	\$12,094,361
4803	TRANSFER FROM F03	57,400	57,400	57,400	57,400
4805	TRANSFER FROM F24 H/M	54,500	54,500	54,500	54,500
4806	TRANSFER FROM F93 FUND	55,125	62,555	62,555	62,555
4807	TRANSFER FROM F02 OPER SUPPORT	311,546	381,859	381,859	381,859
4822	TRANSFER FROM F19 JUVENILE CASE MANAGEMENT	7,500	7,500	7,500	7,500
8 TRANSFERS		\$486,071	\$563,814	\$563,814	\$563,814
GENERAL FUND RESOURCES		\$486,071	\$563,814	\$563,814	\$563,814
4680	COURT TECHNOLOGY REVENUE	7,500	7,500	7,500	7,500
6 MISCELLANEOUS		\$7,500	\$7,500	\$7,500	\$7,500
4701	INTEREST INCOME	0	0	0	0
7 INTEREST		\$0	\$0	\$0	\$0
COURT TECHNOLOGY FUND REVENUES		\$7,500	\$7,500	\$7,500	\$7,500
4683	JUVENILE CASE MANAGEMENT REVENUE	7,500	7,500	7,500	7,500
6 MISCELLANEOUS		\$7,500	\$7,500	\$7,500	\$7,500
4701	INTEREST INCOME	0	0	0	0
7 INTEREST		\$0	\$0	\$0	\$0
JUVENILE CASE MANAGEMENT FUND REVENUES		\$7,500	\$7,500	\$7,500	\$7,500

CITY OF EL CAMPO, TEXAS
FY 26 DETAILED PROPOSED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY24 Actual	FY25 Amended	FY25 Estimate	FY26 Proposed
4100	REVENUES	160,000	360,000	360,000	363,000
4102	PENALTY	0	0	0	0
1	TAXES	\$160,000	\$360,000	\$360,000	\$363,000
4701	INTEREST INCOME	0	0	0	0
7	INTEREST	\$0	\$0	\$0	\$0
HOTEL/MOTEL FUND REVENUES		\$160,000	\$360,000	\$360,000	\$363,000
4505	REVENUES	115,000	120,000	120,000	120,000
5	FEES	\$115,000	\$120,000	\$120,000	\$120,000
4701	INTEREST INCOME	0	0	0	0
7	INTEREST	\$0	\$0	\$0	\$0
CIVIC CENTER FUND REVENUES		\$115,000	\$120,000	\$120,000	\$120,000
4824	TRANSFER FROM F24	54,500	54,500	54,500	54,500
8	TRANSFERS	\$54,500	\$54,500	\$54,500	\$54,500
CIVIC CENTER FUND RESOURCES		\$54,500	\$54,500	\$54,500	\$54,500
4604	MISCELLANEOUS	4,450	4,450	4,450	4,450
6	MISCELLANEOUS	\$4,450	\$4,450	\$4,450	\$4,450
4701	INTEREST INCOME	500	500	500	500
7	INTEREST	\$500	\$500	\$500	\$500
POLICE SEIZURE FUND REVENUES		\$4,950	\$4,950	\$4,950	\$4,950
4110	CURRENT PROPERTY TAXES	1,331,167	1,494,314	1,494,314	1,445,190
4111	PRIOR YEAR TAXES	20,000	20,000	20,000	20,000
4112	PENALTY AND INTEREST	12,000	12,000	12,000	12,000
1	TAXES	\$1,363,167	\$1,526,314	\$1,526,314	\$1,477,190
4701	INTEREST INCOME	1,000	1,000	1,000	1,000
7	INTEREST	\$1,000	\$1,000	\$1,000	\$1,000
DEBT SERVICE REVENUES		\$1,364,167	\$1,527,314	\$1,527,314	\$1,478,190
4807	TRANSFER FROM F02	1,276,706	1,593,779	1,593,779	1,701,030
4809	TRANSFER FROM F93	100,655	97,655	97,655	97,655
4810	TRANSFER FROM F75	0	0	0	0
8	TRANSFERS	\$1,377,361	\$1,691,434	\$1,691,434	\$1,798,685
DEBT SERVICE FUND RESOURCES		\$1,377,361	\$1,691,434	\$1,691,434	\$1,798,685

CITY OF EL CAMPO, TEXAS
FY 26 DETAILED PROPOSED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY24	FY25	FY25	FY26
		Actual	Amended	Estimate	Proposed
4110	WATER COLLECTIONS	2,400,000	2,554,495	2,554,495	2,554,495
4120	SEWER COLLECTIONS	2,372,070	2,526,570	2,526,570	2,526,570
4140	BULK WATER SALES	1,000	1,000	1,000	1,000
1 CHARGES FOR SERVICES		\$4,773,070	\$5,082,065	\$5,082,065	\$5,082,065
4300	PENALTY COLLECTIONS	110,000	110,000	110,000	110,000
4310	WATER TAPS	10,000	10,000	10,000	10,000
4320	SEWER TAPS	10,000	10,000	10,000	10,000
4330	REINSTATMENT FEES	40,000	40,000	40,000	40,000
3 FEES AND PENALTIES		\$170,000	\$170,000	\$170,000	\$170,000
4601	RETURNED CHECK FEES	1,700	1,700	1,700	1,700
4603	CASH OVER (SHORT)	0	0	0	0
4645	MISCELLANEOUS	30,440	30,440	30,440	30,440
4651	REIMBURSEMENT - LOST LAGOON	0	0	0	0
6 MISCELLANEOUS		\$32,140	\$32,140	\$32,140	\$32,140
4701	INTEREST INCOME	7,000	127,000	127,000	127,000
4702	GAIN/LOSS INVESTMENTS	0	0	0	0
7 INTEREST		\$7,000	\$127,000	\$127,000	\$127,000
WATER AND SEWER FUND REVENUES		\$4,982,210	\$5,411,205	\$5,411,205	\$5,411,205
4802	TRANSFER FROM OTHER ACCOUNT	0	0	0	0
4803	TRANSFER FROM F03	86,100	86,100	86,100	86,100
4806	TRANSFER FROM F60	0	0	0	0
4897	TRANSFER FROM F05	0	0	0	0
8 TRANSFERS		\$86,100	\$86,100	\$86,100	\$86,100
WATER AND SEWER FUND RESOURCES		\$86,100	\$86,100	\$86,100	\$86,100
4110	GARBAGE SERVICE	2,610,123	2,688,450	2,688,450	2,769,100
1 CHARGES FOR SERVICES		\$2,610,123	\$2,688,450	\$2,688,450	\$2,769,100
4615	BILLING FEE	143,500	143,500	143,500	143,500
6 MISCELLANEOUS		\$143,500	\$143,500	\$143,500	\$143,500
4701	INTEREST INCOME	0	0	0	0
7 INTEREST		\$0	\$0	\$0	\$0
SOLID WASTE REVENUES		\$2,753,623	\$2,831,950	\$2,831,950	\$2,912,600

CITY OF EL CAMPO, TEXAS
FY 26 DETAILED PROPOSED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY24 Actual	FY25 Amended	FY25 Estimate	FY26 Proposed
4202	ESD #4 CONTRIBUTION	1,526,600	1,616,080	1,616,080	1,678,295
2	INTERGOVERNMENTAL	\$1,526,600	\$1,616,080	\$1,616,080	\$1,678,295
4505	AMBULANCE FEES	900,000	900,000	900,000	1,300,000
5	CHARGES FOR SERVICES	\$900,000	\$900,000	\$900,000	\$1,300,000
4604	AMBULANCE PERMITS	1,500	1,500	1,500	1,500
4604	MISCELLANEOUS	16,000	46,000	46,000	60,000
4605	REIMBURSEMENT TX COMPTROLLER	0	0	0	0
4610	TRANSFER AGREEMENT	15,000	15,000	15,000	15,000
4645	NON-GOVT GRANTS	0	0	0	0
6	MISCELLANEOUS	\$32,500	\$62,500	\$62,500	\$76,500
4701	INTEREST INCOME	1,600	1,600	1,600	500
7	INTEREST	\$1,600	\$1,600	\$1,600	\$500
EMS REVENUES		\$2,460,700	\$2,580,180	\$2,580,180	\$3,055,295
4801	TRANSFER FROM F01	234,000	0	0	0
4802	TRANSFER FROM F02	70,313	0	0	0
4809	TRANSFER FROM F93	7,430	0	0	0
8	TRANSFERS	\$311,743	\$0	\$0	\$0
INFORMATION TECHNOLOGY FUND RESOURCES		\$311,743	\$0	\$0	\$0
4801	TRANSFER FROM F01	149,270	149,270	149,270	149,270
4802	TRANSFER FROM F02	20,430	20,430	20,430	20,430
8	TRANSFERS	\$169,700	\$169,700	\$169,700	\$169,700
FLEET REPLACEMENT RESOURCES		\$169,700	\$169,700	\$169,700	\$169,700
4630	TRANSPORTATION USER FEE	140,000	150,000	150,000	210,000
6	FEES	\$140,000	\$150,000	\$150,000	\$210,000
4701	INTEREST INCOME	0	0	0	0
7	INTEREST	\$0	\$0	\$0	\$0
TRANSPORTATION USER FEE FUND		\$140,000	\$150,000	\$150,000	\$210,000
4110	CURRENT PROPERTY TAXES	0	313550	313550	313550
1	TAXES	\$0	\$313,550	\$313,550	\$313,550
TRZ FUND		\$0	\$313,550	\$313,550	\$313,550
TOTAL REVENUES		\$23,842,854	\$25,641,340	\$25,641,340	\$25,978,151
TOTAL TRANSFER		\$2,485,475	\$2,565,548	\$2,565,548	\$2,672,799
TOTAL RESOURCES		\$26,328,329	\$28,206,888	\$28,206,888	\$28,650,950

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/registrars will be used to provide accurate and timely securities processing and timely payment to bondholders.

III. Types of Debt

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

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

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

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