

# CITY OF EL CAMPO, TEXAS



## PROPOSED BUDGET FY 2020-21

OCTOBER 1, 2020 – SEPTEMBER 30, 2021





# PROPOSED BUDGET

## CITY OF EL CAMPO, TX

Fiscal Year  
October 1, 2020 – September 30, 2021

### Mayor, At Large

Randy Collins

### Mayor Pro-Tem, At Large

Philip Miller

### Council Members

Anisa Longoria-Vasquez.....District 1  
Gloria Harris.....District 2  
David Hodges.....District 3  
John Hancock.....District 4  
Chris Barbee.....At Large

### Appointed Officials

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

### Management Team

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





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# BUDGET MESSAGE

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July 27, 2020

To the Honorable Mayor and City Council Members:



## **Introduction**

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In accordance with Article IX of the City of El Campo Charter and Chapter 102 of the Texas Local Government Code, I am pleased to present for your consideration the proposed annual budget for the fiscal year 2020-2021, beginning October 1, 2020. This balanced budget is intended to serve as:

1. A plan of financial operations embodying an estimate of expenditures for the next fiscal year and the means of financing them.
2. A management and operational plan for allocation of resources during FY 2020-21.

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

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

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

Consequently, staff developed budget proposals for their departments assuming essentially the same level of service allocated in FY 2019-2020. Requests for additional items were submitted with justifications and were reviewed by the City Manager and Finance Director. The following sections highlight points of interest in the budget.

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315 E. Jackson Street, El Campo, Texas 77437 Phone: (979) 541-5000 Fax: (979) 543-0027

**[www.cityofelcampo.org](http://www.cityofelcampo.org)**

## **Economic Outlook**

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Like all other local governments, El Campo faces inflationary pressures that are historically higher than most citizens and businesses experience. The U.S. Municipal Cost Index (designed by the *American City and County* to show the effects of inflation on the cost of providing municipal services) rose 3.5 percent for the 12-month period ending in May, while the U.S. Consumer Price Index (CPI) was 1.8 percent during the same period.

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

An evaluation of Wharton County gross sales and sales outlets shows an overall pattern of increases for both quarter over quarter and faster rates of growth in 2020. While the prospects for Texas and El Campo in the immediate year are still positive and the FY 2020-21 sales tax is higher than FY 2019-2020, staff still projects a more conservative view of the coming year.

## **Notable Policies and Programs**

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### **Fund Balance Policy**

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

While the City continues to add to the total number of dollars in its fund reserve, the daily cost of operations has also increased, but in larger proportion to the total dollars. The General Fund improved its fund balance by 26 days over the previous year.

### **Hotel Occupancy Tax Policies**

El Campo has historically allocated all its anticipated HOT funds and not maintained a budgeted fund balance or contingency, limiting the City's ability to accommodate for unplanned opportunities or emergencies. As noted previously, the budget established a policy of budgeting a contingency to give the City flexibility throughout the year and that policy continues in the FY 2020-21 budget.

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

### **Health Insurance**

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

Although the City experienced some high claims this year, the City received a flat rate renewal, which was adopted by Council on July 13, 2020.



## Personnel

The City has a very lean operation for a service organization, where 70-75 percent of expenses would not be unusual for personnel costs. In the General Fund personnel costs account for 59.4 percent of expenditures, 21.1 percent in the Utility System Fund, 64.1 percent in the EMS Fund, and 42.5 percent overall.

No wage increases are proposed for FY 2020-21.

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

## General Fund

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### Revenues

1. **Tax Rate.** The effective tax rate, i.e. the rate that generates approximately the same amount of revenue as FY 2020-21 will be presented to Council in August, after staff receives the certified valuations.
2. **Sales Tax.** Sales taxes can be one of the direct indicators of the local economy. Sales tax collections in 2011-2015, were records and dropped, in 2015. Collections have risen every year since 2016. The FY 2020-21 budget includes the same revenue estimate as 2019-2020, reflecting a cautious economic outlook.
3. **Charges for Services.** Charges for services has increased slightly, reflecting the increases in the water and sewer rates.

### Expenditures

1. **Mayor and Council.** Additional funds are included for photography and election expenses due to having two elections in FY 2020-21 (in November and May).
2. **Personnel.** Additional funds of \$1,000 are included for payroll processing services, the City utilizes a third party for payroll (ADP) and will see an increase in cost for FY 2020-2021. Dues and subscriptions are proposed to increase marginally (\$325).
3. **Municipal Court.** Additional funds are included for office supplies, uniforms, mileage, training and travel, and dues and subscriptions. All of these lines items were adjusted to match actual spending.
4. **Police.** The Department's fleet needs two new units (\$80,000), \$500 for vet bills for the Department's canine and an additional \$1,000 for the Special Response Team's training.
5. **Public Works Administration.** Funds were increased in housekeeping supplies, largely due to a COVID response.
6. **Streets.** Additional funds are included for training (\$1,200) and a capital lease of boom mower and remote operated mower for sloped properties.
7. **Aquatic Center.** \$10,000 is requested for buildings and grounds maintenance and software support for a point of sale software solution.

## Utility System Fund

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### Revenues

**Charges for Services.** There are no proposed rates increases for FY21; however, the budget proposed to decrease the base volume rate from 3,000 gallons to 2,500 gallons. The City rate structure proposed is listed in the chart below.

	WATER			SEWER		
	Base Rate (first 2,500 gallons)	Rate gallons	per 1,000	Base Rate	Rate gallons	per 1,000
<b>Residential</b>	13.00	2.98		14.25	4.50	
<b>Commercial</b>	14.79	2.60		15.60	4.18	

### Expenditures

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

### EMS Fund

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#### Revenues

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

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

#### Expenditures

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

### Transportation User Fee (TUF) Fund

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#### Revenues

**Residential.** Each residential customer will be charged \$2.50 on each bill.

**Commercial.** Each commercial customer will be charged \$5.00 on each bill.

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

### Conclusion

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

a more painful fiscal environment for the future. Fortunately, over the years the City of El Campo has recognized the need to reinvest in its infrastructure continually and has adopted tax rates that are higher than the effective rate in order to maintain quality services and position the City for the future.

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

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

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

Despite the COVID economy, the proposed FY 2020-21 budget is conservative in its revenue estimates and expenditures. The budget maintains a high level of reserves in order to mitigate the risks posed by El Campo's somewhat limited economy. In February 2020, the City's conservative fiscal policies and budgeting resulted in the fourth consecutive affirmation by Standard & Poor's Rating of the City's AA- with a stable outlook, recognizing the City's healthy financial flexibility and policies. The City was cited with "strong management, with good financial policies and practices under the Financial Management Assessment methodology".

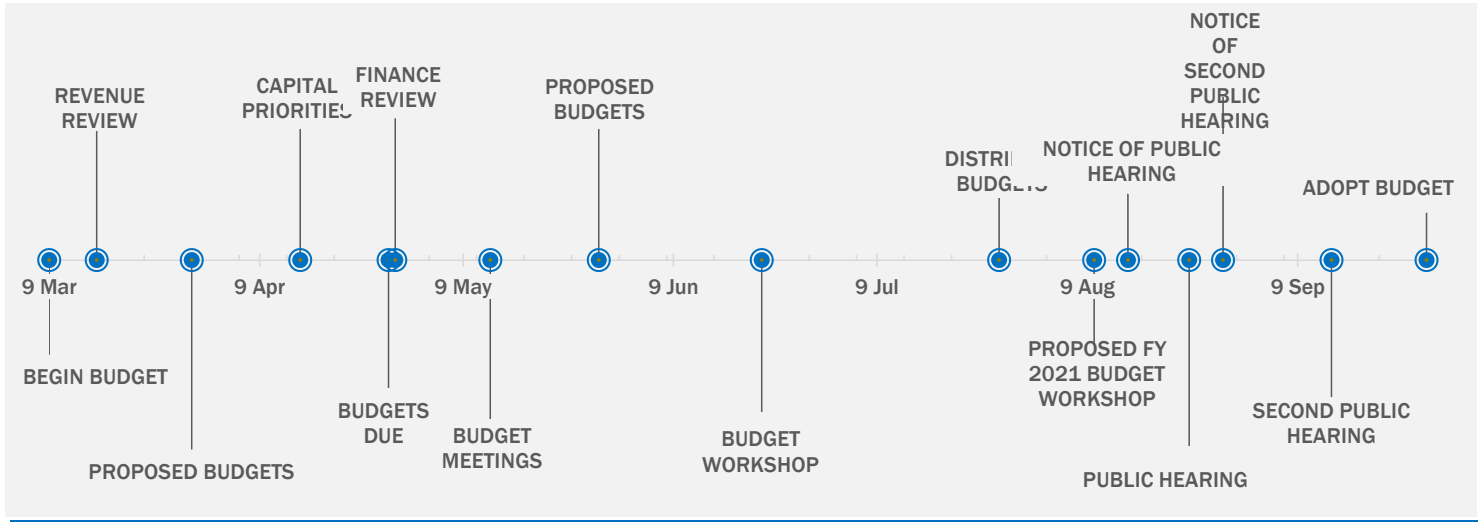
City government is the form of government that has the widest ranging impact on the daily lives of our citizens. Meeting the fundamental health, safety, and welfare needs of our citizens is essential to a progressive and successful community and as presented, this budget will ensure the safety of our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

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

Respectfully,

Courtney Sladek  
City Manager

## BUDGET CALENDAR



## PROJECT DETAILS

DATE	MILESTONE	NOTES
9-Mar	Begin Budget	Begin 2020-2021 Budget Preparation
16-Mar	Revenue Review	Revenue review (Finance and Department Heads); Fixed costs preparation (Finance)
30-Mar	Proposed Budgets	Distribute proposed budgets to Department Heads
15-Apr	Capital Priorities	Ranking of capital priorities by Department Heads
28-Apr	Budgets Due	Budgets due to Finance
29-Apr	Finance Review	Finance review budgets
13-May	Budget Meetings	Budget meetings with departments (Finance, City Manager, Dept. heads)
29-May	Proposed Budgets	Prepare proposed budget
22-Jun	Budget Workshop	Budget workshop with Council
27-Jul	Distribute Budgets	Distribute budgets to Council
10-Aug	Proposed FY 2021 Budget Workshop	Discussion of proposed FY 2021 tax hearing; tax record vote to propose 2020 tax rate increase and schedule public hearing for August 24, 2020 (if necessary)
15-Aug	Notice of Public Hearing	Publish notice of public hearing on tax increase (if necessary)
24-Aug	Public Hearing	Call second public hearing on tax increase for September 14 (if necessary). Public hearing on tax increase (if necessary). Council work session on budget.
29-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.
14-Sep	Second Public Hearing	Second public hearing on tax rate increase (if necessary). Conduct hearing on revenues and expenses.
28-Sep	Adopt Budget	Adopt Budget

# FUND STRUCTURE

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

## **Governmental Funds**

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

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

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

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

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

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

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

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

## **Proprietary Funds**

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

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

- Depreciation is not budgeted
- Debt principal payments are budgeted as expenditures and reclassified for reporting purposes

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

# FUND STRUCTURE

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

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

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

## **Internal Service Fund**

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

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

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



# COMMUNITY PROFILE

## Form of Government

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

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

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

## Location

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



## Local Economy

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



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

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

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

## El Campo History

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



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

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

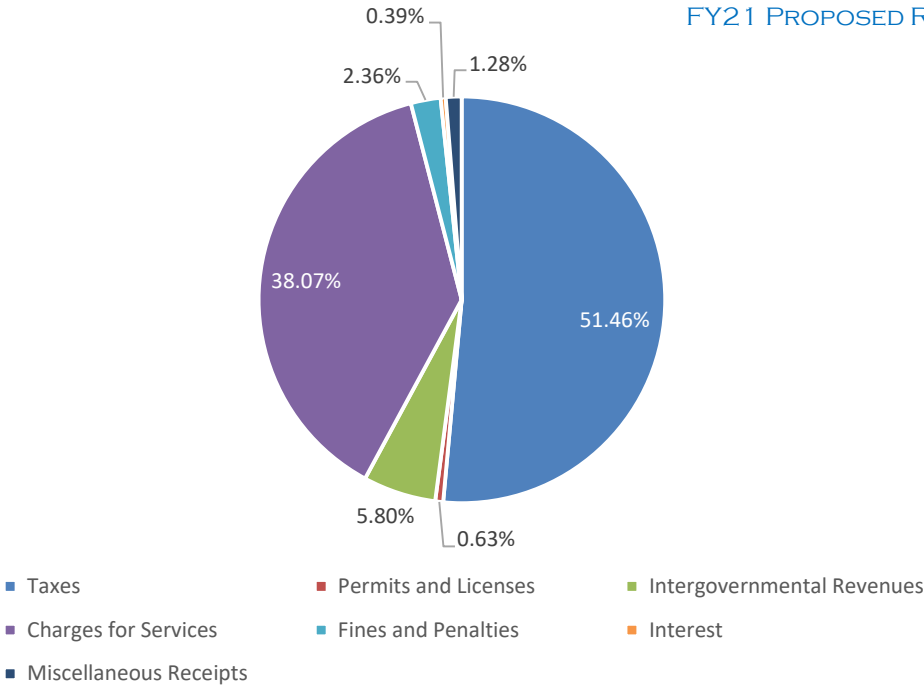


CITY OF EL CAMPO

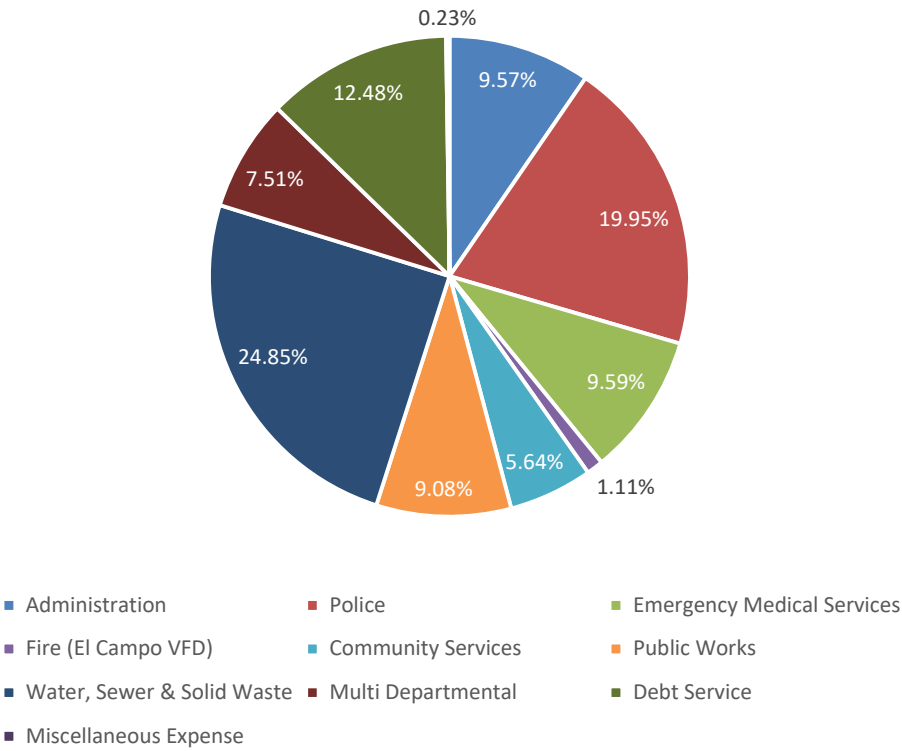
CITY OF EL CAMPO, TEXAS  
FY21 PROPOSED BUDGET  
BUDGET SUMMARY

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
<b>REVENUES</b>						
Taxes	9,778,518	9,947,243	9,967,701	9,986,000	38,757	0.39%
Permits and Licenses	142,190	122,950	134,516	134,800	11,850	9.64%
Intergovernmental Revenues	1,043,216	1,124,620	1,213,976	1,129,620	5,000	0.44%
Charges for Services	6,807,242	7,308,230	6,926,489	6,948,863	(359,367)	-4.92%
Fines and Penalties	405,042	458,120	175,990	408,120	(50,000)	-10.91%
Interest	79,552	75,600	58,013	75,600	-	0.00%
Miscellaneous Receipts	993,428	247,600	469,034	455,540	207,940	83.98%
<b>Total Revenues</b>	<b>19,249,187</b>	<b>19,284,363</b>	<b>18,945,719</b>	<b>19,138,543</b>	<b>(145,820)</b>	<b>-0.76%</b>
Transfers In	2,669,700	2,195,730	2,192,730	2,214,156	18,426	0.84%
<b>Total Other Sources</b>	<b>2,669,700</b>	<b>2,195,730</b>	<b>2,192,730</b>	<b>2,214,156</b>	<b>18,426</b>	<b>0.84%</b>
<b>TOTAL RESOURCES</b>	<b>21,918,887</b>	<b>21,480,093</b>	<b>21,138,449</b>	<b>21,352,699</b>	<b>(127,394)</b>	<b>-0.59%</b>
<b>EXPENDITURES</b>						
Administration	1,825,656	1,839,286	1,740,197	1,824,278	(15,008)	-0.82%
Police	3,367,093	3,889,601	3,855,550	4,054,124	164,524	4.23%
Emergency Medical Services	2,079,111	1,792,564	1,792,564	1,757,305	(35,259)	-1.97%
Fire (El Campo VFD)	197,829	231,640	246,640	223,912	(7,728)	-3.34%
Community Services	1,023,541	1,224,044	1,051,049	1,047,163	(176,881)	-14.45%
Public Works	1,952,492	1,721,592	1,663,732	1,780,695	59,103	3.43%
Water, Sewer & Solid Waste	5,148,705	4,623,720	4,631,373	4,514,377	(109,343)	-2.36%
Multi Departmental	1,716,612	1,490,700	1,490,700	1,490,700	-	0.00%
Debt Service	2,252,335	2,405,090	2,406,177	2,390,362	(14,728)	-0.61%
Miscellaneous Expense	43,682	51,000	46,400	51,000	-	0.00%
<b>Total Expenditures</b>	<b>19,607,057</b>	<b>19,269,237</b>	<b>18,924,381</b>	<b>19,133,916</b>	<b>(135,321)</b>	<b>-0.70%</b>
Transfers Out	2,669,700	2,195,730	2,192,230	2,214,156	18,426	0.84%
<b>Total Other Financing Uses</b>	<b>2,669,700</b>	<b>2,195,730</b>	<b>2,192,230</b>	<b>2,214,156</b>	<b>18,426</b>	<b>0.84%</b>
<b>TOTAL EXPENSES</b>	<b>22,276,757</b>	<b>21,464,967</b>	<b>21,116,611</b>	<b>21,348,072</b>	<b>(116,895)</b>	<b>-0.54%</b>

FY21 PROPOSED REVENUES

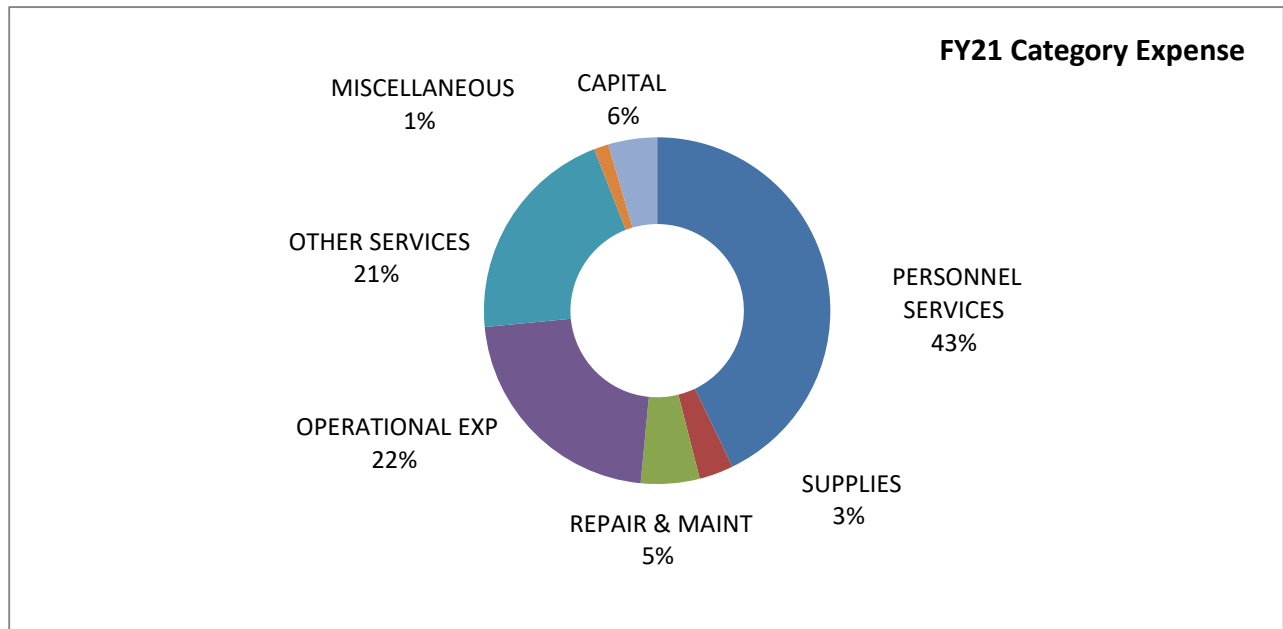


FY21 PROPOSED EXPENDITURES



CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
SUMMARY OF EXPENDITURES BY CATEGORY

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
PERSONNEL SERVICES	\$7,561,813	\$8,171,419	\$8,064,309	\$8,196,365	24,946	0.31%
SUPPLIES	662,189	609,940	575,290	613,860	3,920	0.64%
REPAIR & MAINT	689,738	1,077,400	1,049,190	1,049,689	-27,711	-2.57%
OPERATIONAL EXP	4,032,328	4,220,390	4,092,419	4,202,365	-18,025	-0.43%
OTHER SERVICES	4,152,651	4,128,564	4,100,177	3,941,407	-187,157	-4.53%
MISCELLANEOUS	205,414	255,190	264,190	258,250	3,060	1.20%
CAPITAL OUTLAY	2,302,925	806,334	778,807	871,980	65,646	8.14%
<b>Total Expenditures</b>	<b>19,607,057</b>	<b>19,269,237</b>	<b>18,924,382</b>	<b>19,133,916</b>	<b>-135,321</b>	<b>-0.70%</b>
TRANSFERS	2,669,700	2,195,730	2,192,230	2,214,156	18,426	0.84%
<b>Total Other Financing</b>	<b>2,669,700</b>	<b>2,195,730</b>	<b>2,192,230</b>	<b>2,214,156</b>	<b>18,426</b>	<b>0.84%</b>
<b>TOTAL EXPENSES</b>	<b>22,276,757</b>	<b>21,464,967</b>	<b>21,116,612</b>	<b>21,348,072</b>	<b>-116,895</b>	<b>-0.54%</b>



CITY OF EL CAMPO, TEXAS  
FY21 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
<b>BEGINNING BALANCE</b>	\$3,259,351	-\$2,771	\$2,891	\$100,799	-\$196,895	\$67,939	-\$194,232	\$0
<b>REVENUES</b>								
Taxes	8,502,468			160,000	1,323,532			
Permits and Licenses	134,800							
Intergovernmental Revenues	132,500							
Charges for Services	219,430							
Fines and Penalties	388,670	7,500	7,500			4,450		
Interest	37,500				1,000	500		
Miscellaneous Receipts	75,600							
<b>Total Revenues</b>	<b>9,490,968</b>	<b>7,500</b>	<b>7,500</b>	<b>160,000</b>	<b>1,324,532</b>	<b>4,950</b>	<b>0</b>	<b>0</b>
Transfers In	534,596				1,065,830		303,430	169,700
<b>Total Other Sources</b>	<b>534,596</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,065,830</b>	<b>0</b>	<b>303,430</b>	<b>169,700</b>
<b>TOTAL RESOURCES</b>	<b>10,025,564</b>	<b>7,500</b>	<b>7,500</b>	<b>160,000</b>	<b>2,390,362</b>	<b>4,950</b>	<b>303,430</b>	<b>169,700</b>
<b>OPERATING EXPENSES</b>								
Personnel Services	5,952,536							
Supplies	424,940							
Repair and Maintenance	618,439							
Operational Expense	1,217,085						303,430	
Other Services	1,066,355	7,500		51,000		4,950		
Miscellaneous	216,025							
Capital Outlay	146,912							169,700
Debt Service	0				2,390,362			
<b>Total Expenditures</b>	<b>9,642,292</b>	<b>7,500</b>	<b>0</b>	<b>51,000</b>	<b>2,390,362</b>	<b>4,950</b>	<b>303,430</b>	<b>169,700</b>
Transfers Out	383,270	0	7,500	109,000				
<b>Total Other Financing Uses</b>	<b>383,270</b>	<b>0</b>	<b>7,500</b>	<b>109,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENSES</b>	<b>10,025,562</b>	<b>7,500</b>	<b>7,500</b>	<b>160,000</b>	<b>2,390,362</b>	<b>4,950</b>	<b>303,430</b>	<b>169,700</b>
<b>TOTAL ENDING BALANCE</b>	3,259,354	-2,771	2,891	100,799	-196,895	67,939	-194,232	0
Reserve for contingencies	2,410,573	0	0	0	0	0	0	0
Restricted balance	500,000	0	0	0	0	0	0	0
<b>UNRESTRICTED</b>	<b>\$348,781</b>	<b>-\$2,771</b>	<b>\$2,891</b>	<b>\$100,799</b>	<b>-\$196,895</b>	<b>\$67,939</b>	<b>-\$194,232</b>	<b>\$0</b>



CITY OF EL CAMPO, TEXAS  
FY21 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	Transporation User Fee Fund	2020-21 TOTALS	2019-20 TOTALS	2018-19 TOTALS
\$1,268,439	\$200,038	-\$20,074	\$489,760	\$0	\$4,975,245	\$6,884,431	\$7,242,299
					9,986,000	9,967,701	9,778,518
					134,800	134,516	142,190
			997,120		1,129,620	1,213,976	1,043,216
3,706,933	1,825,000	115,000	954,500	128,000	6,948,863	6,926,489	6,807,242
					408,120	175,990	405,042
35,000			1,600		75,600	58,013	79,552
208,440	143,500		28,000		455,540	469,034	993,428
<b>3,950,373</b>	<b>1,968,500</b>	<b>115,000</b>	<b>1,981,220</b>	<b>128,000</b>	<b>19,138,543</b>	<b>18,945,719</b>	<b>19,249,188</b>
86,100		54,500			2,214,156	2,192,730	2,669,700
<b>86,100</b>	<b>0</b>	<b>54,500</b>	<b>0</b>	<b>0</b>	<b>2,214,156</b>	<b>2,192,730</b>	<b>2,669,700</b>
<b>4,036,473</b>	<b>1,968,500</b>	<b>169,500</b>	<b>1,981,220</b>	<b>128,000</b>	<b>21,352,699</b>	<b>21,138,449</b>	<b>21,918,888</b>
862,202			1,381,627		8,196,365	8,064,309	7,561,813
66,500			122,420		613,860	575,290	662,189
270,750			32,500		921,689	1,049,190	689,738
518,460		165,000	173,390	128,000	2,505,365	4,092,419	4,032,328
432,965	1,825,000		15,000		3,402,770	1,694,000	1,900,316
15,500					231,525	264,190	205,414
523,000			32,368		871,980	778,807	2,302,925
					2,390,362	2,406,177	2,252,335
<b>2,689,377</b>	<b>1,825,000</b>	<b>165,000</b>	<b>1,757,305</b>	<b>128,000</b>	<b>19,133,916</b>	<b>18,924,382</b>	<b>19,607,057</b>
1,347,096	143,500		223,790		2,214,156	2,192,230	2,669,700
<b>1,347,096</b>	<b>143,500</b>	<b>0</b>	<b>223,790</b>	<b>0</b>	<b>2,214,156</b>	<b>2,192,230</b>	<b>2,669,700</b>
<b>4,036,473</b>	<b>1,968,500</b>	<b>165,000</b>	<b>1,981,095</b>	<b>128,000</b>	<b>21,348,072</b>	<b>21,116,612</b>	<b>22,276,756</b>
1,268,439	200,038	0	489,885	0	4,979,873	6,906,268	6,884,431
672,344	0	0	0	0	3,082,917	2,324,919	2,649,429
0	0	0	0	0	500,000	500,000	500,000
<b>\$596,095</b>	<b>\$200,038</b>	<b>\$0</b>	<b>\$489,885</b>	<b>\$0</b>	<b>\$4,479,873</b>	<b>\$6,406,268</b>	<b>\$6,384,431</b>

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
SUPPLEMENTAL REQUESTS

Department	Account Name	Description	Amount
Police	Spay and Neuter Program	To recoup donations specifically for this category	\$ 4,000
Police	Furniture and Fixtures	Evidence Room Storage	\$ 4,640
		Emergency Equipment for SRT Van, Red Dot Pistol	
Police	Minor Equipment	Sights	\$ 15,500
Police	Forensic Supplies	Crime Scene Camera, Presumptive Test Kits	\$ 3,000
Police	Drug Dog Upkeep and Supplies	To reflect actual	\$ 500
Police	Building Grounds & Maintenance	Have the Public Safety Building Roof Power-Washed	\$ 6,165
Police	Training & Travel	To reflect actual	\$ 1,000
Police	Incentive Pay	More employees qualifying	\$ 4,000
Streets	Training & Travel	To reflect actual	\$ 600
Aquatic Center	Housekeeping Suupplies	To reflect actual	\$ 500
Aquatic Center	Dues & Subscriptions	To reflect actual	\$ 400
Emergency Management	Training & Travel	To reflect actual	\$ 2,000
Emergency Management	Emergency Management Misc	Hazard Mitigation Plan	\$ 5,000
Emergency Management	Dues & Subscriptions	To reflect actual	\$ 200
Municipal Court	Office Supplies	To reflect actual	\$ 800
Municipal Court	Uniforms	To reflect actual	\$ 300
Municipal Court	Mileage	To reflect actual	\$ 500
Municipal Court	Training & Travel	To reflect actual	\$ 900
Municipal Court	Dues & Subscriptions	To reflect actual	\$ 1,920
Planning	Eng/Surveying Services	Plan Review	\$ 1,000
Planning	Part-Time Labor	To reflect actual	\$ 14,440
Personnel	Employment Screening	To reflect actual	\$ 500
Personnel	Payroll Processing Services	To reflect actual	\$ 1,000
Personnel	Dues & Subscriptions	To reflect actual	\$ 325
Personnel	Employment Recognition	To reflect actual	\$ 1,400
Mayor & Council	Photography	Two elections in FY21	\$ 450
Mayor & Council	Election Expense	Two elections in FY21	\$ 1,500
Mayor & Council	Election Clerk Salaries	Two elections in FY21	\$ 650
Administration	Dues & Subscriptions	To reflect actual	\$ 660
Finance	Dues & Subscriptions	To reflect actual	\$ 800
<b>Total Supplemental Requests General Fund</b>			<b>\$ 74,650</b>
Water Production & WW Collection	Plant Maintenance	Water Tower Maintenance	\$ 45,000
<b>Total Supplemental Requests Water and Sewer Fund</b>			<b>\$ 45,000</b>

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
SUPPLEMENTAL REQUESTS (CONTINUED)

EMS	Minor Equipment	O2 Cylinder Rental, Drive cam, Radio Batteries, Ambulance External AC, ECG/Vent Payment	\$	4,720
EMS	Dues & Subscriptions	To reflect actual	\$	6,310
EMS	Part-Time Earnings	To reflect actual	\$	4,000
<b>Total Supplemental Requests EMS</b>			<b>\$</b>	<b>15,030</b>
<b>TOTAL SUPPLEMENTAL REQUESTS</b>			<b>\$</b>	<b>134,680</b>

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

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
PERSONNEL SCHEDULE

	FY19 Actual	FY20 Amended Budget	FY21 Proposed Budget	Variance
<b>Administration</b>				
City Manager	1	1	1	0
City Secretary	1	1	1	0
Total	2	2	2	0
<b>Finance</b>				
Deputy City Manager	1	0	0	0
Assistant Finance Director	1	1	0	-1
Finance Director	1	1	1	0
Staff Accountant	1	1	2	1
Total	4	3	3	0
<b>Personnel</b>				
Personnel Director	1	1	1	0
Total	1	1	1	0
<b>Municipal Court</b>				
Municipal Judge	1	1	1	0
Court Clerk	1	1	1	0
Senior Clerk	0	1	1	0
Deputy Clerk	2	1	1	0
Total	4	4	4	0
<b>Planning</b>				
Planning Director	1	1	1	0
Building Official	1	1	1	0
Building Inspector	1	1	0	-1
Code Enforcement Officer	1	1	1	0
Permit Clerk	1	1	1	0
Total	5	5	4	-1
<b>Geographic Info System (GIS)</b>				
GIS	0	0	1	1
Total	0	0	1	1
<b>General Government Total</b>	16	15	15	0
<b>Police</b>				
Police Chief	1	1	1	0
Assistant Chief	1	1	1	0
Secretary	1	1	1	0
Lieutenant	1	1	1	0
Detective	4	4	4	0
Sergeant	4	4	4	0
Corporal	4	4	4	0
Peace Officer	10	10	10	0
Evidence Officer	1	1	1	0
Community Service Officer - DARE	1	1	1	0
School Resource Officer	2	2	2	0
Jailer	1	1	1	0
IT	1	1	1	0
Custodian	1	1	1	0
Animal Control Officer	3	2	2	0
Animal Control Clerk	0	0	0	0
Total	36	35	35	0

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
PERSONNEL SCHEDULE (CONTINUED)

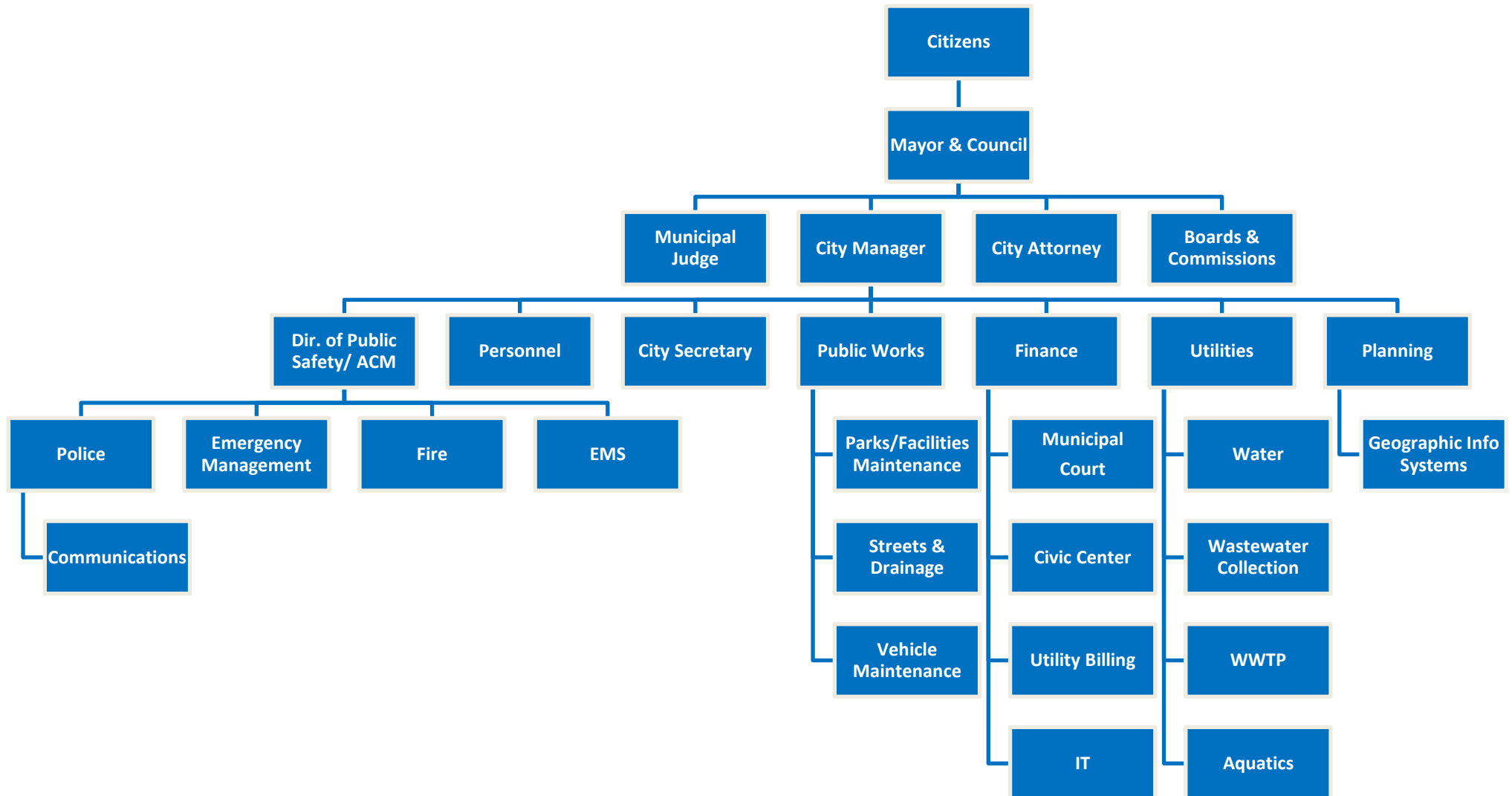
	FY19 Actual	FY20 Amended Budget	FY21 Proposed Budget	Variance
<b>Communications</b>				
Dispatcher	8	9	9	0
Total	9	9	9	0
<b>Police Total</b>	45	44	44	0
<b>Emergency Management</b>				
Emergency Management Coordinator	0	0*	0*	0
Total	0	0	0	0
* serves as Assistant EMS Director				
<b>Public Works Administration</b>				
Public Works Director	1	1	1	0
Administrative Assistant	1	1	1	0
Maintenance Worker	0	0	0	0
Total	2	2	2	0
<b>Streets</b>				
Public Works Supervisor	1	1	1	0
Streets Supervisor	1	1	1	0
Equipment Operator	5	5	5	0
Maintenance Worker	4	5	5	0
Total	11	12	12	0
<b>Vehicle Maintenance</b>				
Foreman	1	1	1	0
Maintenance Worker	1	1	1	0
Total	2	2	2	0
<b>Parks and Facilities</b>				
Parks Foreman	1	1	1	0
Assistant Parks Foreman	1	1	1	0
Maintenance Worker	4	5	5	0
Total	6	7	7	0
<b>Public Works Total</b>	21	23	23	0

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
PERSONNEL SCHEDULE (CONTINUED)

	FY19 Actual	FY20 Amended Budget	FY21 Proposed Budget	Variance
<b>Community Services Administration</b>				
Community Services Director	0	0	0	0
Total	0	0	0	0
<b>Aquatic Center</b>				
Aquatic Center Coordinator	1	1	1	0
Assistant Aquatic Center Manager	1	1	1	0
Total	2	2	2	0
<b>Community Services Total</b>	2	2	2	0
<b>GENERAL FUND TOTAL</b>	<b>84</b>	<b>84</b>	<b>84</b>	<b>0</b>
<b>Water and Sewer Administration</b>				
Utility Billing Manager	2	2	2	0
Maintenance Worker	2	1	1	0
Total	4	3	3	0
<b>Water Production and Collection</b>				
Director of Utilities	1	1	1	0
Utilities Supervisor	1	1	1	0
Utility Crew Chief	3	3	3	0
Maintenance Worker	5	6	6	0
Total	10	11	11	0
<b>Wastewater Treatment Plant</b>				
Plant Operator	1	1	1	0
Maintenance Worker	1	1	1	0
Total	2	2	2	0
<b>UTILITY FUND TOTAL</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>0</b>
<b>Emergency Medical Services</b>				
EMS Director	1	1	1	0
Assistant EMS Director	1	1	1	0
Office Mgr/Asst. EM Coordinator	1	1	1	0
EMT Intermediate	1	1	1	0
EMT Paramedic	10	11	11	0
Total	14	15	15	0
<b>EMS FUND TOTAL</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>0</b>
<b>TOTAL</b>	<b>114</b>	<b>115</b>	<b>115</b>	<b>0</b>



# CITY OF EL CAMPO ORGANIZATIONAL CHART



## TAXABLE VALUES, RATES AND RATIOS

	Actual 2018-2019	Actual 2019-2020	Proposed 2020-2021
<b>NET TAXABLE VALUES</b>	<b>\$589,362,995</b>	<b>\$667,661,601</b>	<b>\$660,630,081</b>
% Change in Taxable Value	-2.85%	10.0%	-1.0%
Senior Tax Freeze Ceiling	\$503,151	\$540,365	\$577,651
<b>TRUTH-IN-TAXATION</b>			
Effective Tax Rate	\$0.63218	\$0.57387	\$x.xxxxx
<b><u>Rollback Rate Calculation</u></b>			
Effective M&O	\$0.56443	\$0.52178	\$x.xxxxx
Maximum M&O	\$0.54216	\$0.56352	\$x.xxxxx
Debt Service Rate	\$0.20819	\$0.17573	\$x.xxxxx
Rollback Rate	\$0.70903	\$0.62455	\$x.xxxxx
<b>TAX RATE</b>			
General Fund (M&O)	\$0.44718	\$0.39314	\$x.xxxxx
Debt Service (I&S)	\$0.18500	\$0.17573	\$x.xxxxx
<b>TOTAL</b>	<b>\$0.63218</b>	<b>\$0.56887</b>	<b>\$x.xxxxx</b>
<b>TAX LEVY</b>			
General Fund (M&O)	\$2,905,488	\$2,809,350	\$xxxxxxxxx
Debt Service (I&S)	\$1,196,559	\$1,249,997	\$xxxxxxxxx
TRZ #1	\$93,250	\$120,289	\$xxxxxxxxx
<b>TOTAL</b>	<b>\$3,799,467</b>	<b>\$4,179,636</b>	<b>\$xxxxxxxxx</b>
<b>VALUE OF A PENNY (NET)</b>	<b>\$58,936</b>	<b>\$65,521</b>	<b>\$xxxxxxxxx</b>
<b>TAX RATE RATIO</b>			
General Fund (M&O)	70.74%	69.11%	xx.xx%
Debt Service (I&S)	29.26%	30.89%	xx.xx%
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>	<b>xxx.xx%</b>

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

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

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
COMPARATIVE DATA FOR FY21 PROPOSED BUDGET

City	Population	Total Net Taxable	Total Budget	Total Personnel	Number of Employees	Gross Tax Rate	Cost per Capita	WATER RATES	SEWER RATES
								Residential 5000 gallons	Residential 5000 gallons
Dumas	15,001	651,274,377	\$16,244,032	\$8,457,776	184	0.35736	\$ 155.15	26.00	20.88
Jacksonville	14,884	608,263,553	\$12,127,028	\$7,839,873	149	0.69000	\$ 281.98	21.53	31.74
Lockhart	14,237	666,616,058	\$32,196,389	\$10,025,585	135	0.68420	\$ 320.36	36.10	29.52
Levelland	13,929	618,465,854	\$21,433,078	\$7,577,085	97	0.68000	\$ 301.93	33.51	21.51
Manor	13,554	803,545,700	\$15,010,205	\$5,716,426	84	0.81610	\$ 483.82	37.34	37.75
Freeport	12,802	469,880,190	\$22,438,345	\$7,097,132	100	0.62801	\$ 230.50	22.40	20.35
Beeville	16,736	484,003,079	\$28,335,821	\$6,156,675	N/A	0.59799	\$ 172.94	39.72	23.96
Port Neches	13,601	913,921,215	\$18,191,000	\$9,767,350	94	0.72799	\$ 489.17	20.00	19.61
Richmond	12,138	519,753,143	\$28,500,868	\$15,180,177	182	0.69999	\$ 299.74	22.86	29.00
Snyder	11,768	463,732,398	\$18,807,040	\$7,041,830	88	0.48000	\$ 189.15	49.68	26.43
Azle	11,693	887,916,146	\$39,016,918	\$9,850,700	114	0.65720	\$ 499.05	37.82	39.50
Vernon	11,660	405,940,770	\$17,664,240	\$5,260,668	89	0.57023	\$ 198.52	51.82	45.25
El Campo	11,602	647,661,601	\$21,511,776	\$8,213,086	115	0.56867	\$ 317.45	18.34	23.05
Tomball	11,540	1,925,151,801	\$65,091,066	\$14,760,048	190	0.34146	\$ 569.64	25.15	24.41
Clute	11,634	533,277,021	\$19,692,834	\$8,336,558	101	0.62500	\$ 286.49	28.95	28.95
Wharton	8,659	431,196,845	\$15,806,604	\$7,903,532	104	0.44535	\$ 221.77	33.74	34.53
AVERAGE	14,343	651,996,253	\$20,746,987	\$7,829,738	120	0.64771	\$ 304.48	29.58	25.67





CITY OF EL CAMPO PUBLIC WORKS & UTILITIES

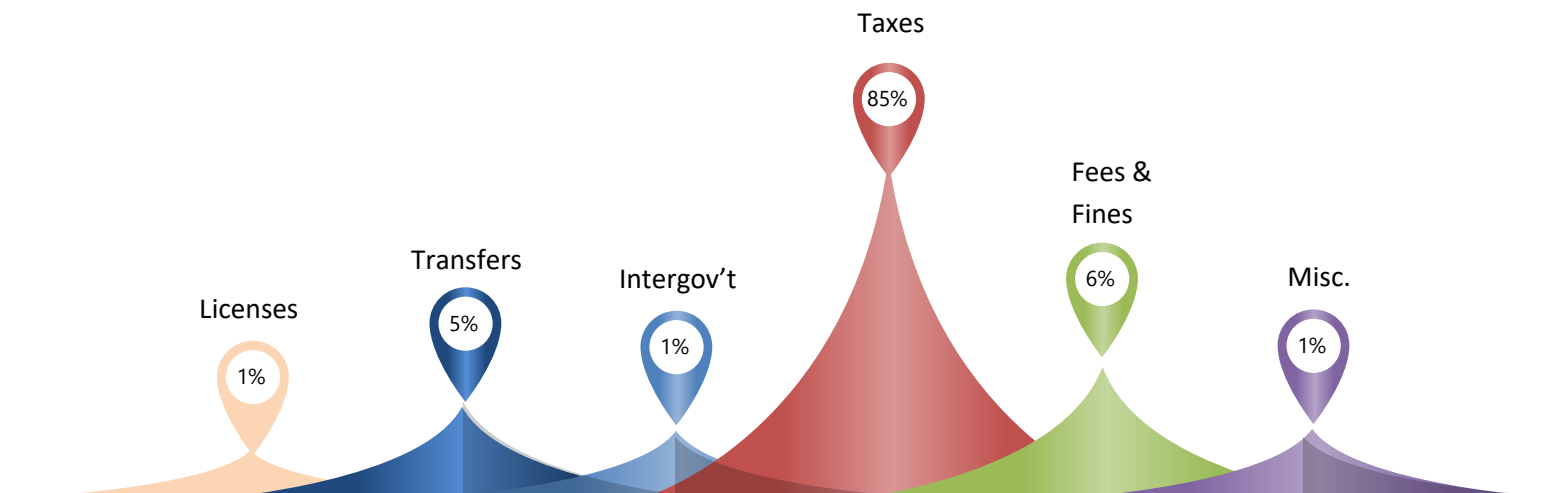


# GENERAL FUND REVENUE

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
Taxes						
Ad valorem	3,059,387	3,006,690	3,007,800	3,006,690	-	0.00%
Sales	4,376,437	4,555,523	4,555,000	4,555,523	-	0.00%
Franchise	903,885	893,290	912,000	922,755	29,465	3.30%
Alcoholic Beverage	16,430	14,500	17,000	17,500	3,000	20.69%
Licenses & Permits	142,190	122,950	134,516	134,800	11,850	9.64%
Intergov't Revenue	133,111	127,500	216,856	132,500	5,000	3.92%
Charges for Services	219,735	219,430	58,808	219,430	-	0.00%
Fines & Forfeitures	388,436	438,670	162,771	388,670	(50,000)	-11.40%
Interest	37,451	37,500	19,362	37,500	-	0.00%
Miscellaneous	376,931	75,600	82,163	75,600	-	0.00%
Transfers	492,361	495,150	492,650	534,596	39,446	7.97%
<b>TOTAL RESOURCES</b>	<b>\$ 10,146,355</b>	<b>\$ 9,986,803</b>	<b>\$ 9,658,926</b>	<b>\$ 10,025,564</b>	<b>\$ 38,761</b>	<b>0.39%</b>

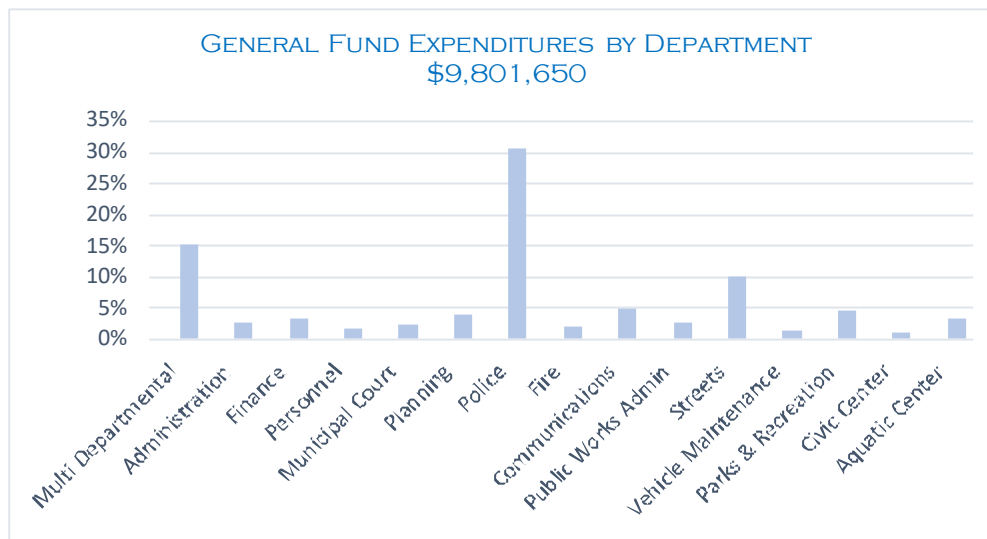
## Revenue and Transfers – Highlights:

- The City of El Campo's proposed tax rate will be the effective rate.
- Sales tax is projected to stay the same as FY20.
- Charges for services is projected to maintain at the FY20 levels.
- Revenues from fines and forfeitures are expected to decrease \$50,000 or 11.4% from the FY20 amended budget. This is due to alignment with actual revenues.
- Miscellaneous revenues are also scheduled to maintain at the FY20 levels.
- Transfers are projected to increase because transfers from the Utility Fund will include a portion of the Geographic Information Systems division, and the Operational Support Staff has been updated to align with actual costs.



## GENERAL FUND EXPENDITURES (BY DEPARTMENT)

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
Multi Departmental	1,716,612	1,490,700	1,490,700	1,490,200	(500)	-0.03%
Mayor & Council	40,233	50,610	36,041	50,360	(250)	-0.49%
Administration	320,183	306,858	252,258	330,262	23,404	7.63%
Finance	290,750	298,966	287,306	299,615	649	0.22%
Personnel	151,570	155,884	153,484	160,049	4,165	2.67%
Municipal Court	226,768	239,545	239,545	242,256	2,711	1.13%
Planning	457,455	456,673	440,813	361,161	(95,512)	-20.91%
Police	-	-	-	50,326	50,326	N/A
Emergency Mgmt	2,748,453	3,169,397	3,143,720	3,274,693	105,296	3.32%
Fire	14,476	19,820	19,820	80,255	60,435	304.92%
Communications	-	-	-	-	-	N/A
Public Works Admin	505,155	537,180	537,180	544,346	7,166	1.33%
Streets	291,003	295,062	302,562	284,482	(10,580)	-3.59%
Vehicle Maintenance	1,238,751	1,180,353	1,144,853	1,272,376	92,023	7.80%
Community Services	98,058	92,801	91,001	95,837	3,036	3.27%
Parks & Recreation	126,355	130,800	130,800	130,800	-	0.00%
Civic Center	406,645	563,494	468,344	391,618	(171,876)	0.00%
Aquatic Center	320,527	360,250	360,250	359,745	(505)	-0.14%
Transfers Out	649,440	383,270	383,270	383,270	-	0.00%
<b>TOTAL EXPENSE</b>	<b>\$ 9,602,436</b>	<b>\$ 9,731,663</b>	<b>\$ 9,481,947</b>	<b>\$ 9,801,650</b>	<b>\$ 69,987</b>	<b>0.72%</b>

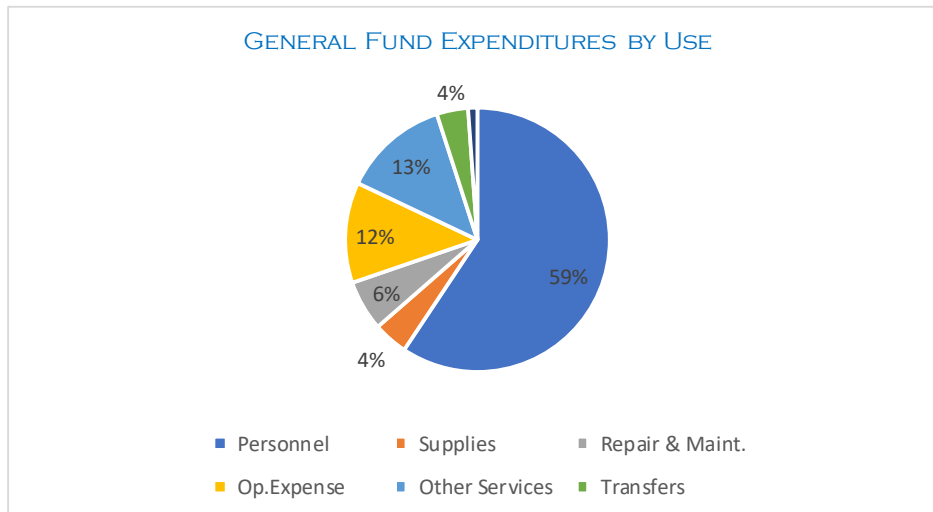


## GENERAL FUND EXPENDITURES (BY DEPARTMENT)

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
Personnel	5,476,460	5,911,059	5,803,949	5,952,536	41,477	0.70%
Supplies	351,653	423,840	389,190	424,940	1,100	0.26%
Repair & Maint.	391,972	614,774	614,624	618,439	3,665	0.60%
Op.Expense	1,188,308	1,228,270	1,170,491	1,217,085	(11,185)	-0.91%
Other Services	1,231,761	1,288,440	1,280,940	1,282,380	(6,060)	-0.47%
Transfers	649,440	383,270	383,270	383,270	-	0.00%
Capital Outlay	510,670	113,650	86,123	146,912	33,262	29.27%
<b>TOTAL EXPENSE</b>	<b>\$ 9,800,265</b>	<b>\$ 9,963,303</b>	<b>\$ 9,728,587</b>	<b>\$ 10,025,562</b>	<b>\$ 62,259</b>	<b>0.62%</b>

### Expenditure – Highlights:

- **Personnel**- Total personnel expenditures are expected to increase from the FY20 Budget by 4.35%. No personnel adjustments were presented in the FY21 budget, but this budget does include a full year at the increased TMRS rate of 7%.
- **Supplies** – Supplies budget increased \$30,670 or 7.80% from the FY20 Budget, most of which are to align with actual expenses, but it does include some supplemental item requests to purchase red dot pistol sights and forensic supplies.
- **Repair and Maintenance** – Repair and maintenance increased slightly from the previous fiscal year, by \$3,665 or .6%.
- **Operational Expense**- These line items include communications, training and travel, electricity, advertising and legal notices, dues and subscriptions and insurance. This item was a little over four percent higher than the previous year.
- **Other Services**- Other services include contracted services including engineering, legal fees, payments to appraisal district and payment to the outside agencies.
- **Transfers**- Transfers remained the same as FY20.
- **Capital Outlay**- Capital outlay includes a new boom mower and two detective units. Detailed information on these items can be found in the CIP section of this document.



## MULTI-DEPARTMENTAL/Non-DEPARTMENTAL

### Description

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

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

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	% Change in budget from FY20 to FY21
Multi-departmental	1,716,612	1,490,700	1,490,700	1,490,200	-0.03%
Non-departmental	649,440	383,270	383,270	383,270	0.00%
<b>TOTAL</b>	<b>2,366,052</b>	<b>1,873,970</b>	<b>1,873,970</b>	<b>1,873,470</b>	<b>-0.03%</b>

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	% Change in budget from FY20 to FY21
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	688,853	634,770	634,770	634,270	-0.08%
Other Services	837,856	855,930	855,930	855,930	0.00%
Capital Outlay	189,903	0	0	0	0.00%
Transfers	649,440	383,270	383,270	383,270	0.00%
<b>TOTAL</b>	<b>2,366,052</b>	<b>1,873,970</b>	<b>1,873,970</b>	<b>1,873,470</b>	<b>-0.03%</b>



CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
GENERAL FUND MULTI-DEPARTMENTAL

		FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	Base Budget	Supplemental Requests	FY21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
505-539	INS - VEHICLE/EQUIPMENT	-2,940	3,310	3,310	3,310	0	3,310	0	0%
505-549	INS - PROPERTY LIAB	43,593	17,010	17,010	17,010	0	17,010	0	0%
505-550	INS - FLEET	44,666	19,410	19,410	19,410	0	19,410	0	0%
505-552	INS - GENERAL LIAB	2,400	1,930	1,930	1,930	0	1,930	0	0%
508-553	INS - MUSEUM CONTENTS	0	3,200	3,200	3,200	0	3,200	0	0%
505-554	INS - PUBLIC OFFICIAL LIAB	6,488	5,310	5,310	5,310	0	5,310	0	0%
505-555	CONTINGENCY	5,075	0	0	0	0	0	0	0%
505-558	HEALTH INSURANCE	577,270	579,100	579,100	579,100	0	579,100	0	0%
505-562	UNEMPLOYMENT REIMBURSEMENT	0	1,000	1,000	1,000	-500	500	-500	-50%
505-587	POSTAGE	12,301	4,500	4,500	4,500	0	4,500	0	0%
<b>5 OPERATIONAL EXP</b>		<b>688,853</b>	<b>634,770</b>	<b>634,770</b>	<b>634,770</b>	<b>-500</b>	<b>634,270</b>	<b>-500</b>	<b>0%</b>
505-604	AUDIT	25,600	18,000	18,000	18,000		18,000	0	0%
505-611	RAIL SPUR	433	0	0	0		0	0	0%
505-612	CITY ATTORNEY	25,809	35,890	35,890	35,890		35,890	0	0%
505-614	CITY DEVELOPMENT CORP	725,434	751,540	751,540	751,540		751,540	0	0%
505-616	PROFESSIONAL SERVICES	31,188	15,000	15,000	15,000		15,000	0	0%
505-621	LEGAL FEES - ADDITIONAL	1,800	0	0	0		0	0	0%
<b>6 OTHER SERVICES</b>		<b>810,263</b>	<b>820,430</b>	<b>820,430</b>	<b>820,430</b>	<b>0</b>	<b>820,430</b>	<b>0</b>	<b>0%</b>
505-805	SERVICE AWARDS	1,528	500	500	500		500	0	0%
505-808	CHRISTMAS EXPENSE	2,982	3,000	3,000	3,000		3,000	0	0%
505-820	SECTION 380 REIMBURSEMENT	23,082	32,000	32,000	32,000		32,000	0	0%
<b>8 MISCELLANEOUS</b>		<b>27,593</b>	<b>35,500</b>	<b>35,500</b>	<b>35,500</b>	<b>0</b>	<b>35,500</b>	<b>0</b>	<b>0%</b>
505-905	BOND ISSUANCE COST	25,472	0	0	0		0	0	0%
505-906	GRANT EXPENDITURE - EOC FURN.	0	0	0	0		0	0	0%
505-907	GRANT EXPENSE - DISP. FURN.	0	0	0	0		0	0	0%
505-909	CITY HALL ROOF	19,860	0	0	0		0	0	0%
505-942	CITY HALL IMPROVEMENTS	144,571	0	0	0		0	0	0%
<b>9 CAPITAL OUTLAY</b>		<b>189,903</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>05-MULTI DEPARTMENTAL TOTAL</b>		<b>1,716,612</b>	<b>1,490,700</b>	<b>1,490,700</b>	<b>1,490,700</b>	<b>-500</b>	<b>1,490,200</b>	<b>-500</b>	<b>0%</b>

Notes:

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
GENERAL FUND NON-DEPARTMENTAL

		FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	Base Budget	Supplemental Requests	FY21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
508-740	IT TRANSFER	175,490	234,000	234,000	234,000	0	234,000	0	0%
508-745	CIP TRANSFER	324,680	0	0	0	0	0	0	0%
508-760	FLEET TRANSFER	149,270	149,270	149,270	149,270	0	149,270	0	0%
7	TRANSFERS	649,440	383,270	383,270	383,270	0	383,270	0	0%
508-804	ELECTION EXPENSE	0	0	0	0	0	0	0	0%
8	MISCELLANEOUS	0	0	0	0	0	0	0	0%
<b>08-NON-DEPARTMENTAL TOTAL</b>		<b>649,440</b>	<b>383,270</b>	<b>383,270</b>	<b>383,270</b>	<b>0</b>	<b>383,270</b>	<b>0</b>	<b>0%</b>

Notes:

# GENERAL GOVERNMENT

## Description

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

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

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

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

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

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

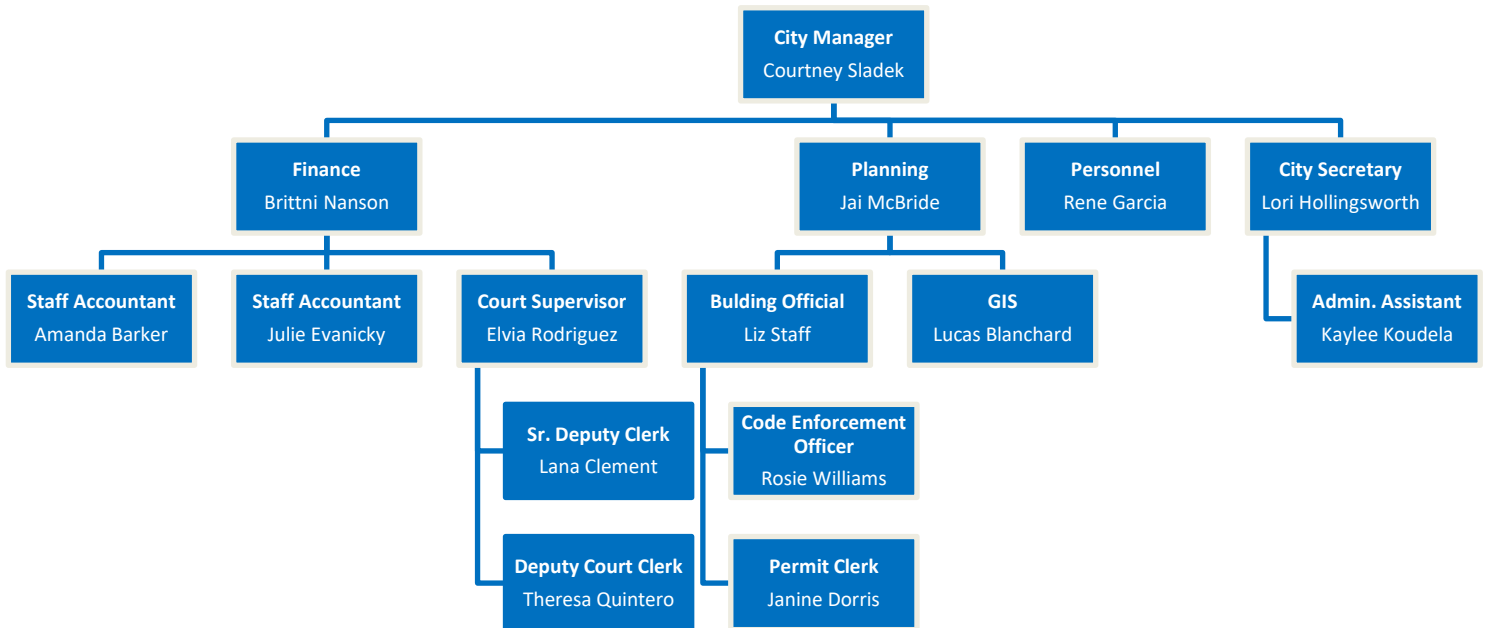
The Planning Division is responsible for providing planning for all citizens, businesses and visitors; providing technical support to the Planning & Zoning Board, and the Board of Adjustments; and providing floodplain management.

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	% Change in budget from FY20 to FY21
Mayor and Council	40,233	50,610	36,041	50,360	-0.49%
Administration	320,183	306,858	252,258	330,262	7.63%
Finance	290,750	298,966	287,306	299,615	0.22%
Personnel	151,570	155,884	155,884	160,049	2.67%
GIS	0	0	0	50,326	N/A
Municipal Court	226,768	239,545	239,545	242,256	1.13%
Planning	457,455	456,673	440,813	361,161	-20.91%

## Expenditure by Classification

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	% Change in budget from FY20 to FY21
Personnel Services	1,247,836	1,227,646	1,164,836	1,217,983	-0.79%
Supplies	25,523	24,790	24,790	21,640	-12.71%
Repair and Maintenance	16,710	5,100	3,450	5,100	0.00%
Operational Expense	64,302	88,440	66,311	90,305	2.11%
Other Services	132,589	162,560	150,060	159,000	-2.19%

# GENERAL GOVERNMENT



# GENERAL GOVERNMENT

	FY19 Actual	FY20 Amended Budget	FY21 Proposed Budget	Variance
<b>Administration</b>				
City Manager	1	1	1	0
City Secretary	1	1	1	0
Administrative Assistant	0	1	1	0
Total	2	2	2	0
<b>Finance</b>				
Finance Director	0	0	1	0
Staff Accountant	1	2	2	0
Total	3	3	3	0
<b>Personnel</b>				
Personnel Director	1	1	1	0
Total	1	1	1	0
<b>Municipal Court</b>				
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
<b>Geographic Information Systems</b>				
GIS Tech	0	0	1	1
Total	0	0	1	1
<b>Planning</b>				
Planning Director	1	1	1	0
Building Official	1	1	1	0
Building Inspector	1	1	0	-1
Code Enforcement Officer	1	1	1	0
Permit Clerk	1	1	1	0
Total	5	5	4	0
<b>General Government Total</b>	15	15	15	0

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
MAYOR AND COUNCIL

		FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	Base Budget	Supplemental Requests	FY21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
509-121	COUNCIL SALARIES	8,408	8,400	8,400	8,400	0	8,400	0	0%
509-112	ELECTION CLERK SALARIES	1,898	1,850	1,850	1,850	650	2,500	650	35%
509-150	SOCIAL SECURITY	650	640	640	640	0	640	0	0%
<b>1</b>	<b>PERSONNEL SERVICES</b>	<b>10,956</b>	<b>10,890</b>	<b>10,890</b>	<b>10,890</b>	<b>650</b>	<b>11,540</b>	<b>650</b>	<b>6%</b>
509-205	OFFICE SUPPLIES	2,094	500	500	500	0	500	0	0%
509-215	FOOD	1,051	1,000	1,000	1,000	-250	750	-250	-25%
<b>2</b>	<b>SUPPLIES</b>	<b>3,145</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>-250</b>	<b>1,250</b>	<b>-250</b>	<b>-17%</b>
509-506	TRAVEL & TRAINING	6,878	6,600	4,031	6,600	-1,600	5,000	-1,600	-24%
509-526	DUES & SUBSCRIPTIONS	464	0	0	0		0	0	0%
509-565	EVENT FEES	1,480	1,500	1,500	1,500	-1,000	500	-1,000	-67%
509-575	TML DUES	2,531	2,570	2,570	2,570		2,570	0	0%
<b>5</b>	<b>OPERATIONAL EXP</b>	<b>11,353</b>	<b>10,670</b>	<b>8,101</b>	<b>10,670</b>	<b>-2,600</b>	<b>8,070</b>	<b>-2,600</b>	<b>-24%</b>
509-616	MISCELLANEOUS SERVICES	9,766	12,000	6,000	12,000		12,000	0	0%
509-650	PHOTOGRAPHY	65	1,550	1,550	1,550	450	2,000	450	29%
<b>6</b>	<b>OTHER SERVICES</b>	<b>9,831</b>	<b>13,550</b>	<b>7,550</b>	<b>13,550</b>	<b>450</b>	<b>14,000</b>	<b>450</b>	<b>3%</b>
509-804	ELECTION EXPENSE	4,948	14,000	8,000	14,000	1,500	15,500	1,500	11%
<b>8</b>	<b>MISCELLANEOUS</b>	<b>4,948</b>	<b>14,000</b>	<b>8,000</b>	<b>14,000</b>	<b>1,500</b>	<b>15,500</b>	<b>1,500</b>	<b>11%</b>
<b>09-MAYOR AND COUNCIL TOTAL</b>		<b>40,233</b>	<b>50,610</b>	<b>36,041</b>	<b>50,610</b>	<b>-250</b>	<b>50,360</b>	<b>-250</b>	<b>0%</b>

Notes:

Election Clerk Salaries, Election Expense and Photography have all increased to prepared for two elections in FY21 (the May 2020 election was postponed until November 2020). Training & Travel was decreased to reflect the cancellation of many events dues to COVID19. Event Fees was reduced to purchase tickets for

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
ADMINISTRATION

		FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	Base Budget	Supplemental Requests	FY21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
512-110	REGULAR EARNINGS	217,930	197,779	173,179	197,779	39,467	237,246	39,467	20%
512-114	CERTIFICATION PAY	231	1,200	1,200	1,200	2,400	3,600	2,400	0%
512-120	RETIREMENT	22,621	25,979	25,979	25,979	8,130	34,109	8,130	31%
512-140	LONGEVITY	580	940	940	940	165	1,105	165	18%
512-150	SOCIAL SECURITY	17,542	15,294	15,294	15,294	3,215	18,509	3,215	21%
512-160	WORKER'S COMP	319	226	226	226	47	273	47	21%
512-180	CONTRACT LABOR	18,735	30,000	0	30,000	-30,000	0	-30,000	0%
<b>1 PERSONNEL SERVICES</b>		<b>277,958</b>	<b>271,418</b>	<b>216,818</b>	<b>271,418</b>	<b>23,424</b>	<b>294,842</b>	<b>23,424</b>	<b>9%</b>
512-205	OFFICE SUPPLIES	3,836	3,110	3,110	3,110	0	3,110	0	0%
512-215	FOOD	451	800	800	800	0	800	0	0%
512-235	GAS & OIL	177	130	130	130	0	130	0	0%
512-240	MINOR EQUIPMENT	0	200	200	200	0	200	0	0%
512-245	HOUSEKEEPING SUPPLIES	1,700	1,200	1,200	1,200	0	1,200	0	0%
<b>2 SUPPLIES</b>		<b>6,164</b>	<b>5,440</b>	<b>5,440</b>	<b>5,440</b>	<b>0</b>	<b>5,440</b>	<b>0</b>	<b>0%</b>
512-419	JANITORIAL SERVICE	0	0	0	0	0	0	0	0%
512-420	BUILDINGS & GROUNDS MAINT	8,436	0	0	0	0	0	0	0%
512-485	EQUIPMENT MAINT	5,603	3,350	3,350	3,350	0	3,350	0	0%
<b>4 REPAIR &amp; MAINT</b>		<b>14,039</b>	<b>3,350</b>	<b>3,350</b>	<b>3,350</b>	<b>0</b>	<b>3,350</b>	<b>0</b>	<b>0%</b>
512-502	COMMUNICATIONS	9,529	10,500	10,500	10,500	0	10,500	0	0%
512-506	TRAINING & TRAVEL	7,936	7,000	7,000	7,000	-20	6,980	-20	0%
512-514	ELECTRICITY	787	2,500	2,500	2,500	0	2,500	0	0%
512-524	ADVERTISING & LEGAL NOTICES	343	3,500	3,500	3,500	0	3,500	0	0%
512-526	DUES & SUBSCRIPTIONS	3,159	3,000	3,000	3,000	0	3,000	0	0%
512-585	PROPERTY TAX ON LEASED LAND	0	150	150	150	0	150	0	0%
<b>5 OPERATIONAL EXP</b>		<b>21,755</b>	<b>26,650</b>	<b>26,650</b>	<b>26,650</b>	<b>-20</b>	<b>26,630</b>	<b>-20</b>	<b>0%</b>
512-616	MISCELLANEOUS SERVICES	268	0	0	0	0	0	0	0%
512-618	SOFTWARE SUPPORT	0	0	0	0	0	0	0	0%
<b>6 OTHER SERVICES</b>		<b>268</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>12-ADMINISTRATION TOTAL</b>		<b>320,183</b>	<b>306,858</b>	<b>252,258</b>	<b>306,858</b>	<b>23,404</b>	<b>330,262</b>	<b>23,404</b>	<b>8%</b>

Notes:

Wages increased because of Council approved increase in City Manager's pay, also includes a full-time administrative assistant. That position became full-time mid FY20.  
Certification Pay includes new certifications obtained by the City Secretary.

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
GEOGRAPHIC INFORMATION SYSTEMS (GIS)

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
514-110	REGULAR EARNINGS	0	0	0	0	29,411	29,411	29,411	100%
514-120	OVERTIME	0	0	0	0	0	0	0	100%
514-130	RETIREMENT	0	0	0	0	4,160	4,160	4,160	100%
514-140	LONGEVITY	0	0	0	0	100	100	100	100%
514-150	SOCIAL SECURITY	0	0	0	0	2,260	2,260	2,260	100%
514-160	WORKER'S COMP	0	0	0	0	145	145	145	100%
<b>1 PERSONNEL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,076</b>	<b>36,076</b>	<b>36,076</b>	<b>100%</b>
514-240	MINOR EQUIPMENT	0	0	0	0	0	0	0	100%
<b>2 SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>
514-506	TRAINING & TRAVEL	0	0	0	0	2,500	2,500	2,500	100%
<b>5 OPERATIONAL EXP</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>100%</b>
514-618	SOFTWARE SUPPORT	0	0	0	0	11,750	11,750	11,750	100%
<b>6 OTHER SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,750</b>	<b>11,750</b>	<b>11,750</b>	<b>100%</b>
<b>14 GIS TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,326</b>	<b>50,326</b>	<b>50,326</b>	<b>100%</b>

Notes:

This new division was utilize an employee moving over from the Streets department who has GIS experience and is a certified Drone Pilot.



CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
FINANCE

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
515-110	REGULAR EARNINGS	174,046	173,210	165,000	173,210	4,315	177,525	4,315	2%
515-120	OVERTIME	81	0	0	0	0	0	0	0%
515-130	RETIREMENT	19,203	22,625	22,625	22,625	2,405	25,030	2,405	11%
515-140	LONGEVITY	1,500	895	895	895	185	1,080	185	21%
515-150	SOCIAL SECURITY	13,153	13,319	13,319	13,319	261	13,580	261	2%
515-160	WORKER'S COMP	113	197	197	197	3	200	3	2%
<b>1 PERSONNEL SERVICES</b>		<b>208,096</b>	<b>210,246</b>	<b>202,036</b>	<b>210,246</b>	<b>7,169</b>	<b>217,415</b>	<b>7,169</b>	<b>3%</b>
515-205	OFFICE SUPPLIES	468	750	750	750		750	0	0%
515-240	MINOR EQUIPMENT	0	0	0	0		0	0	0%
515-242	OFFICE FURNITURE	0	0	0	0		0		
<b>2 SUPPLIES</b>		<b>468</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>0</b>	<b>750</b>	<b>0</b>	<b>0%</b>
515-485	EQUIPMENT MAINT	0	750	0	750		750	0	0%
<b>4 REPAIR &amp; MAINT</b>		<b>0</b>	<b>750</b>	<b>0</b>	<b>750</b>	<b>0</b>	<b>750</b>	<b>0</b>	<b>0%</b>
515-506	TRAINING & TRAVEL	6,170	5,200	2,500	5,200	-600	4,600	-600	-12%
515-524	ADVERTISING & LEGAL NOTICES	1,216	800	800	800	0	800	0	0%
515-526	DUES & SUBSCRIPTIONS	1,652	1,700	1,700	1,700	800	2,500	800	47%
<b>5 OPERATIONAL EXP</b>		<b>9,038</b>	<b>7,700</b>	<b>5,000</b>	<b>7,700</b>	<b>200</b>	<b>7,900</b>	<b>200</b>	<b>3%</b>
515-618	SOFTWARE SUPPORT	0	0	0	0	0	0	0	0%
515-625	APPRAISAL SERVICE	73,148	79,020	79,020	79,020	-6,720	72,300	-6,720	-9%
515-690	PRINTING FORMS, REPORTS	0	500	500	500	0	500	0	0%
<b>6 OTHER SERVICES</b>		<b>73,148</b>	<b>79,520</b>	<b>79,520</b>	<b>79,520</b>	<b>-6,720</b>	<b>72,800</b>	<b>-6,720</b>	<b>-8%</b>
<b>15-FINANCE TOTAL</b>		<b>290,750</b>	<b>298,966</b>	<b>287,306</b>	<b>298,966</b>	<b>649</b>	<b>299,615</b>	<b>649</b>	<b>0%</b>

Notes:

Dues & Subscriptions was increased to reflect actual expenses.

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
PERSONNEL

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
516-110	REGULAR EARNINGS	74,824	76,261	76,261	76,261	199	76,460	199	0%
516-121	SAFETY COORDINATOR	5,947	6,000	6,000	6,000	0	6,000	0	0%
516-130	RETIREMENT	8,049	10,176	10,176	10,176	661	10,837	661	6%
516-140	LONGEVITY	290	350	350	350	60	410	60	17%
516-150	SOCIAL SECURITY	5,399	5,860	5,860	5,860	20	5,880	20	0%
516-160	WORKER'S COMP	44	87	87	87	0	87	0	-1%
516-190	CAR ALLOWANCE	0	0	0	0	0	0	0	0%
<b>1 PERSONNEL SERVICES</b>		<b>94,554</b>	<b>98,734</b>	<b>98,734</b>	<b>98,734</b>	<b>940</b>	<b>99,674</b>	<b>940</b>	<b>1%</b>
516-217	SAFETY SUPPLIES	4,129	4,800	4,800	4,800	0	4,800	0	0%
516-218	SAFETY TRAINING MEAL	1,405	1,200	1,200	1,200	0	1,200	0	0%
516-219	SAFETY AWARDS	525	600	600	600	0	600	0	0%
516-240	MINOR EQUIPMENT	0	0	0	0	0	0	0	0%
<b>2 SUPPLIES</b>		<b>6,059</b>	<b>6,600</b>	<b>6,600</b>	<b>6,600</b>	<b>0</b>	<b>6,600</b>	<b>0</b>	<b>0%</b>
516-506	TRAINING & TRAVEL	791	2,000	600	2,000	0	2,000	0	0%
516-524	ADVERTISING & LEGAL NOTICES	150	1,000	500	1,000	0	1,000	0	0%
516-526	DUES & SUBSCRIPTIONS	6,693	6,500	6,500	6,500	325	6,825	325	5%
<b>5 OPERATIONAL EXP</b>		<b>7,634</b>	<b>9,500</b>	<b>7,600</b>	<b>9,500</b>	<b>325</b>	<b>9,825</b>	<b>325</b>	<b>3%</b>
516-690	PRINTING FORMS, REPORTS	177	250	250	250		250	0	0%
516-691	EMPLOYMENT SCREENING	7,090	5,000	4,500	5,000	500	5,500	500	10%
516-692	PAYROLL PROCESSING SERVICES	32,349	31,500	31,500	31,500	1,000	32,500	1,000	3%
516-693	ACA COMPLIANCE SERVICES	3,708	4,300	4,300	4,300		4,300	0	0%
516-694	EMPLPOYMENT RECOGNITION	0	0	0	0	1,400	1,400		
<b>6 OTHER SERVICES</b>		<b>43,324</b>	<b>41,050</b>	<b>40,550</b>	<b>41,050</b>	<b>2,900</b>	<b>43,950</b>	<b>1,500</b>	<b>4%</b>
<b>16-PERSONNEL TOTAL</b>		<b>151,570</b>	<b>155,884</b>	<b>153,484</b>	<b>155,884</b>	<b>4,165</b>	<b>160,049</b>	<b>4,165</b>	<b>3%</b>

Notes:

Payroll Processing Services contract increased this year. Dues & Subcriptions and Employment Screening were adjusted to reflect actual expenses.

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
MUNICIPAL COURT

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
518-110	REGULAR EARNINGS	174,677	180,111	180,111	180,111	496	180,607	496	0%
518-114	CERTIFICATION PAY	7,200	7,200	7,200	7,200	0	7,200	0	0%
518-120	OVERTIME	12	0	0	0	0	0	0	0%
518-130	RETIREMENT	20,115	24,690	24,690	24,690	1,498	26,188	1,498	6%
518-140	LONGEVITY	2,445	2,685	2,685	2,685	240	2,925	240	9%
518-150	SOCIAL SECURITY	13,356	14,534	14,534	14,534	57	14,591	57	0%
518-160	WORKER'S COMP	108	215	215	215	0	215	0	0%
<b>1 PERSONNEL SERVICES</b>		<b>217,913</b>	<b>229,435</b>	<b>229,435</b>	<b>229,435</b>	<b>2,291</b>	<b>231,726</b>	<b>2,291</b>	<b>1%</b>
518-205	OFFICE SUPPLIES	2,014	1,200	1,200	1,200	800	2,000	800	67%
518-220	UNIFORMS	104	0	0	0	300	300	300	#DIV/0!
518-240	MINOR EQUIPMENT	0	4,000	4,000	4,000	-4,000	0	-4,000	-100%
<b>2 SUPPLIES</b>		<b>2,118</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>-2,900</b>	<b>2,300</b>	<b>-2,900</b>	<b>-56%</b>
518-419	JANITORIAL SERVICE	0	0	0	0	0	0	0	0%
518-420	BUILDINGS & GROUNDS MAINT	0	0	0	0	0	0	0	0%
518-485	EQUIPMENT MAINT	2,045	0	0	0	0	0	0	0%
<b>4 REPAIR &amp; MAINT</b>		<b>2,045</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
518-502	COMMUNICATIONS	1,035	1,680	1,680	1,680	0	1,680	0	0%
518-503	MILEAGE	303	0	0	0	500	500	500	100%
518-506	TRAINING & TRAVEL	2,463	2,000	2,000	2,000	900	2,900	900	45%
518-514	ELECTRICITY	112	500	500	500	0	500	0	0%
518-526	DUES & SUBSCRIPTIONS	780	730	730	730	1,920	2,650	1,920	263%
<b>5 OPERATIONAL EXP</b>		<b>4,693</b>	<b>4,910</b>	<b>4,910</b>	<b>4,910</b>	<b>3,320</b>	<b>8,230</b>	<b>3,320</b>	<b>68%</b>
518-616	MISCELLANEOUS SERVICES	0	0	0	0	0	0	0	0%
<b>6 OTHER SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>18-MUNICIPAL COURT TOTAL</b>		<b>226,768</b>	<b>239,545</b>	<b>239,545</b>	<b>239,545</b>	<b>2,711</b>	<b>242,256</b>	<b>2,711</b>	<b>1%</b>

Notes:

Office Supplies, Training & Travel and Dues & Subscriptions were increased to reflect actual expenses. Uniforms were added to purchase shirts for Court Employees. Mileage was added to accommodate the Judge's travel expenses going back and forth to the jail.

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
PLANNING

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
519-110	REGULAR EARNINGS	257,535	289,215	289,215	289,215	-52,835	236,380	-52,835	-18%
519-114	CERTIFICATION PAY	2,400	0	0	0	2,400	2,400	2,400	0%
519-115	PART-TIME EARNINGS	38,298	14,440	14,440	14,440	14,440	28,880	14,440	100%
519-116	GIS PAY	0	0	0	0	0	0	0	0%
519-120	OVERTIME	1,710	0	0	0	0	0	0	0%
519-130	RETIREMENT	28,897	37,472	37,472	37,472	-3,356	34,116	-3,356	-9%
519-140	LONGEVITY	3,745	2,740	2,740	2,740	480	3,220	480	18%
519-150	SOCIAL SECURITY	22,961	22,058	22,058	22,058	-1,333	20,725	-1,333	-6%
519-160	WORKER'S COMP	576	998	998	998	-8	990	-8	-1%
519-180	CONTRACT LABOR	82,238	40,000	40,000	40,000	-40,000	0	-40,000	-100%
519-190	CAR ALLOWANCE	0	0	0	0	0	0	0	0%
<b>1 PERSONNEL SERVICES</b>		<b>438,360</b>	<b>406,923</b>	<b>406,923</b>	<b>406,923</b>	<b>-80,212</b>	<b>326,711</b>	<b>-80,212</b>	<b>-20%</b>
519-205	OFFICE SUPPLIES	2,631	2,000	2,000	2,000	0	2,000	0	0%
519-220	UNIFORMS	138	300	300	300	0	300	0	0%
519-235	GAS & OIL	1,279	1,800	1,800	1,800	0	1,800	0	0%
519-240	MINOR EQUIPMENT	3,522	1,200	1,200	1,200	0	1,200	0	0%
<b>2 SUPPLIES</b>		<b>7,570</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>	<b>0</b>	<b>5,300</b>	<b>0</b>	<b>0%</b>
519-481	VEHICLE & MACHINERY MAINT	626	1,000	100	1,000	0	1,000	0	0%
<b>4 REPAIR &amp; MAINT</b>		<b>626</b>	<b>1,000</b>	<b>100</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0%</b>
519-502	COMMUNICATIONS	3,395	5,860	3,400	5,860	-1,860	4,000	-1,860	-32%
519-506	TRAINING & TRAVEL	773	5,000	2,500	5,000	0	5,000	0	0%
519-524	ADVERTISING & LEGAL NOTICES	2,936	1,000	1,000	1,000	0	1,000	0	0%
519-526	DUES & SUBSCRIPTIONS	1,225	3,400	3,400	3,400	0	3,400	0	0%
519-534	MOWING VACANT LOTS	0	2,500	2,500	2,500	0	2,500	0	0%
519-536	DEMOLITION OF VACANT BLDGS	0	10,000	0	10,000	0	10,000	0	0%
519-590	TCRFC DUES	1,500	1,250	1,250	1,250	0	1,250	0	0%
<b>5 OPERATIONAL EXP</b>		<b>9,829</b>	<b>29,010</b>	<b>14,050</b>	<b>29,010</b>	<b>-1,860</b>	<b>27,150</b>	<b>-1,860</b>	<b>-6%</b>
519-860	RESIDENTIAL DEV.INCENTIVES	0	0	0	0	0	0	0	0%
519-861	CONTRACT SERVICES - FIRE INS.	0	14,440	14,440	14,440	-14,440	0	-14,440	-100%
519-616	MISCELLANEOUS SERVICES	20	0	0	0	0	0	0	0%
519-646	ENG./SURVEYING SERVICES	1,050	0	0	0	1,000	1,000	1,000	0%
<b>8 MISCELLANEOUS</b>		<b>1,070</b>	<b>14,440</b>	<b>14,440</b>	<b>14,440</b>	<b>-13,440</b>	<b>1,000</b>	<b>-14,440</b>	<b>-100%</b>
<b>19-PLANNING TOTAL</b>		<b>457,455</b>	<b>456,673</b>	<b>440,813</b>	<b>456,673</b>	<b>-95,512</b>	<b>361,161</b>	<b>-96,512</b>	<b>-21%</b>

Notes:

Wages decreased to reflect a retirement.. Moved Contract Services-Fire Inspector to Part-Time Labor. Removed Contract-Labor since a full-time Planning Director is on staff. Reduced Communications to reflect actual expenses. Increased Eng/Surveying Services to accomodate for plan review fees.

# PUBLIC SAFETY

## Description

Public Safety consists of the following divisions: Police, Communications, Fire, Fire Marshal (this division will be phased out and fire inspections moved to planning) and Emergency Management. This Department is responsible for ensuring the safety and security for the community.

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

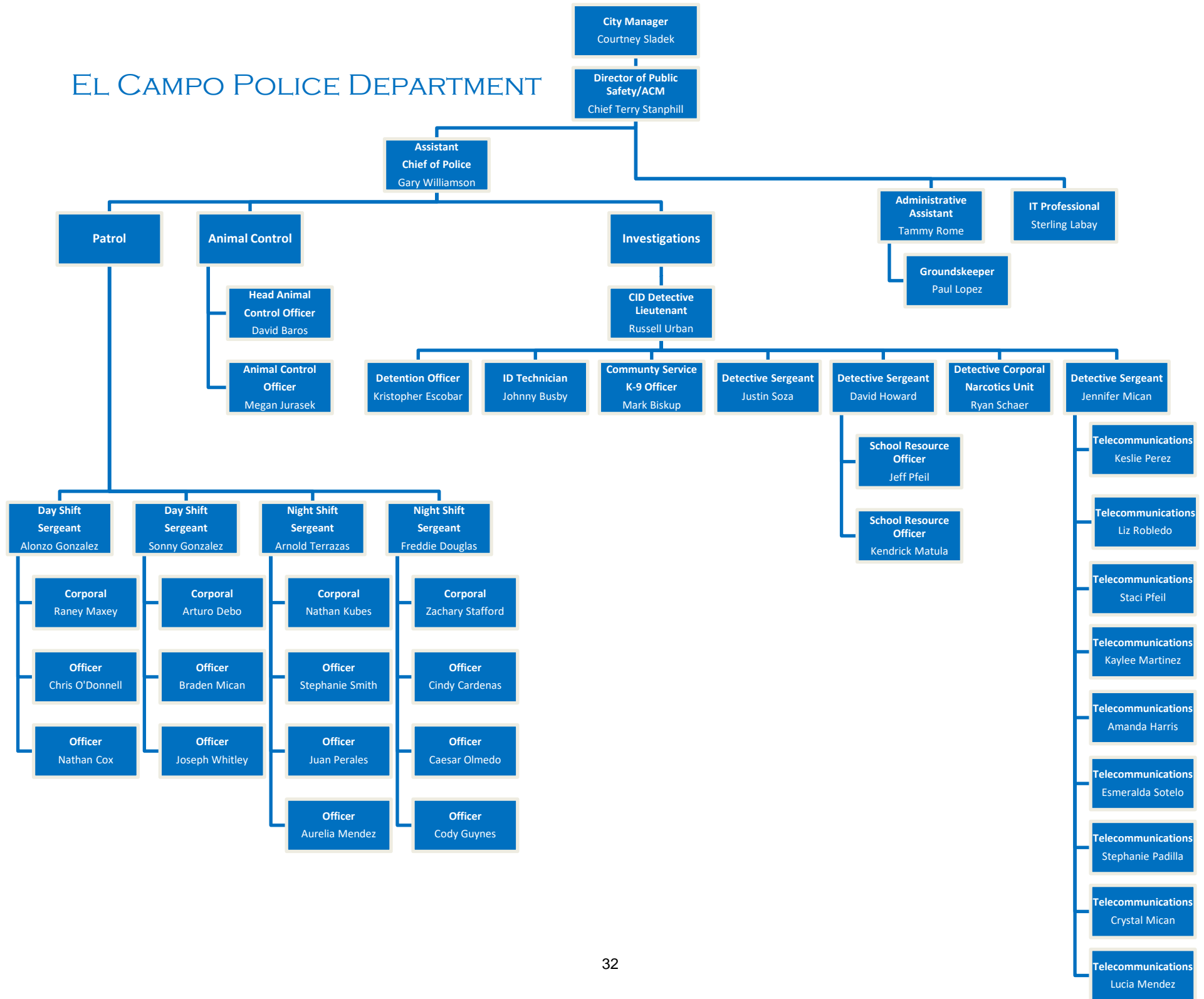
Each year the police department responds to more than 13,000 calls for service. These responses result in over 2,000 criminal arrests, 2,500 traffic citations, 7,300 warning citations, and 1,000 crime reports. The El Campo Police Department averages four formal internal investigations per year.

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

Emergency Management plans and prepares for any and all emergency situations within the City limits. The Emergency Manager provides city staff with weather warnings, updates and briefings on emergency incidents in and around the city, as well as coordinates with ECISD & ECMH. The Emergency Management Coordinator will be phased into a full-time position in FY21.

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	% Change in budget from FY20 to FY21
Police	2,748,453	3,169,397	3,143,720	3,274,693	3.32%
Fire	197,829	231,640	246,640	223,912	-3.34%
Communications	505,155	537,180	537,180	544,346	1.33%
Emergency Management	14,476	19,820	19,820	80,255	304.92%
<b>TOTAL</b>	<b>3,465,913</b>	<b>3,958,037</b>	<b>3,947,360</b>	<b>4,123,206</b>	<b>4.17%</b>
Personnel Services	2,889,581	3,301,277	3,271,977	3,378,519	2.34%
Supplies	178,705	232,950	217,450	236,950	1.72%
Repair and Maintenance	98,641	112,300	112,300	113,465	1.04%
Operational Expense	175,462	196,010	174,010	199,360	1.71%
Other Services	73,773	80,500	85,500	98,000	21.74%
Capital Outlay	49,752	35,000	86,123	96,912	0.00%
<b>TOTAL</b>	<b>3,465,913</b>	<b>3,958,037</b>	<b>3,947,360</b>	<b>4,123,206</b>	<b>4.17%</b>

# EL CAMPO POLICE DEPARTMENT



# EL CAMPO POLICE DEPARTMENT

	FY19 Actual	FY20 Amended Budget	FY21 Proposed Budget	Variance
<b>Police</b>				
Police Chief	1	1	1	0
Assistant Chief	1	1	1	0
Secretary	1	1	1	0
Lieutenant	1	1	1	0
Detective	4	4	4	0
Sergeant	4	4	4	0
Corporal	4	4	4	0
Peace Officer	10	10	10	0
Evidence Officer	1	1	1	0
Community Service Officer - DARE	1	1	1	0
School Resource Officer	2	2	2	0
Jailer	1	1	1	0
IT	1	1	1	0
Custodian	1	1	1	0
Animal Control Officer	3	3	2	-1
Total	36	36	35	-1
<b>Communications</b>				
Dispatcher	8	8	9	1
Total	8	8	9	1
<b>Police Total</b>	<b>43</b>	<b>44</b>	<b>44</b>	<b>0</b>

## Emergency Management

Emergency Management Coordinator	1*	1*	1	0
Asst. Emergency Mgmt. Coordinator	1^	1^	1^	0
Total	0	0	0	0

\* Serves as Assistant Police Chief

^ Serves as Assistant EMS Director

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
POLICE

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
520-110	REGULAR EARNINGS	1,810,244	2,040,806	2,015,806	2,040,806	-42,899	1,997,907	-42,899	-2%
520-113	HOLIDAY PAY	46,753	45,970	45,970	45,970	0	45,970	0	0%
520-114	CERTIFICATION PAY	60,602	63,600	63,600	63,600	10,200	73,800	10,200	16%
520-116	INCENTIVE PAY	0	29,300	25,000	29,300	5,300	34,600	5,300	18%
520-120	OVERTIME	49,947	66,010	66,010	66,010	0	66,010	0	0%
520-130	RETIREMENT	218,672	283,650	283,650	283,650	32,731	316,381	32,731	12%
520-140	LONGEVITY	20,300	24,225	24,225	24,225	1,725	25,950	1,725	7%
520-150	SOCIAL SECURITY	146,718	166,982	166,982	166,982	4,702	171,684	4,702	3%
520-160	WORKER'S COMP	21,697	33,734	33,734	33,734	232	33,966	232	1%
<b>1 PERSONNEL SERVICES</b>		<b>2,374,933</b>	<b>2,754,277</b>	<b>2,724,977</b>	<b>2,754,277</b>	<b>11,991</b>	<b>2,766,268</b>	<b>11,991</b>	<b>0%</b>
520-205	OFFICE SUPPLIES	9,469	12,500	12,500	12,500		12,500	0	0%
520-215	FOOD	2,304	4,500	4,500	4,500		4,500	0	0%
520-220	UNIFORMS	23,082	23,300	23,300	23,300		23,300	0	0%
520-230	ANIMAL SHELTER SUPPLIES	4,122	6,000	6,000	6,000		6,000	0	0%
520-235	GAS & OIL	40,859	55,000	41,000	55,000		55,000	0	0%
520-240	MINOR EQUIPMENT	25,163	49,100	49,100	49,100	500	49,600	500	1%
520-245	HOUSEKEEPING SUPPLIES	6,869	8,000	8,000	8,000		8,000	0	0%
520-254	FORENSIC SUPPLIES	2,309	4,500	4,500	4,500	3,000	7,500	3,000	67%
520-270	MISCELLANEOUS SUPPLIES	2,428	5,000	5,000	5,000		5,000	0	0%
520-275	COMMUNITY SERVICES SUPPLIES	2,935	3,500	3,500	3,500		3,500	0	0%
520-276	SUPPORT OF PRISONERS	1,761	3,000	3,000	3,000		3,000	0	0%
520-277	EXPLORERS	0	1,500	0	1,500		1,500	0	0%
520-299	DRUG DOG UPKEEP & SUPPLIES	1,576	2,500	2,500	2,500	500	3,000	500	20%
<b>2 SUPPLIES</b>		<b>122,876</b>	<b>178,400</b>	<b>162,900</b>	<b>178,400</b>	<b>4,000</b>	<b>182,400</b>	<b>4,000</b>	<b>2%</b>
520-419	JANITORIAL SERVICE	0	0	0	0	0	0	0	0%
520-420	BUILDINGS & GROUNDS MAINT	18,753	17,000	17,000	17,000	1,165	18,165	1,165	7%
520-481	VEHICLE & MACHINERY MAINT	23,840	25,000	25,000	25,000	0	25,000	0	0%
520-485	EQUIPMENT MAINT	18,843	19,500	19,500	19,500	0	19,500	0	0%
<b>4 REPAIR &amp; MAINT</b>		<b>61,435</b>	<b>61,500</b>	<b>61,500</b>	<b>61,500</b>	<b>1,165</b>	<b>62,665</b>	<b>1,165</b>	<b>2%</b>
520-502	COMMUNICATIONS	27,104	34,000	27,000	34,000	0	34,000	0	0%
520-506	TRAINING & TRAVEL	33,382	31,000	25,000	31,000	1,000	32,000	1,000	3%
520-514	ELECTRICITY	50,775	60,000	51,000	60,000	0	60,000	0	0%
520-520	NATURAL GAS	0	0	0	0	0	0	0	0%
520-524	ADVERTISING & LEGAL NOTICES	1,526	3,700	3,700	3,700	0	3,700	0	0%
520-526	DUES & SUBSCRIPTIONS	7,427	7,830	7,830	7,830	0	7,830	0	0%
520-551	INS - POLICE LIAB	10,538	11,290	11,290	11,290	0	11,290	0	0%
<b>5 OPERATIONAL EXP</b>		<b>130,752</b>	<b>147,820</b>	<b>125,820</b>	<b>147,820</b>	<b>1,000</b>	<b>148,820</b>	<b>1,000</b>	<b>1%</b>



CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
POLICE

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
520-616	MISCELLANEOUS SERVICES	6,545	8,900	8,900	8,900	0	8,900	0	0%
520-617	SPAY AND NEUTER	1,175	3,500	3,500	3,500	4,000	7,500	4,000	114%
520-619	MEDICAL EXAMS	984	10,000	2,500	10,000	-1,500	8,500	-1,500	-15%
520-624	INFORMANT INFORMATION	0	5,000	2,500	5,000	0	5,000	0	0%
6	OTHER SERVICES	8,704	27,400	17,400	27,400	2,500	29,900	2,500	9%
520-930	FURNITURE & FIXTURES	0	0	0	0	4,640	4,640	4,640	100%
520-935	MAJOR MACHINERY & EQUIP	49,752	0	0	0	0	0	0	0%
520-940	VEHICLES	0	0	51,123	0	80,000	80,000	80,000	0%
9	CAPITAL OUTLAY	49,752	0	51,123	0	84,640	84,640	84,640	0%
<b>20-POLICE TOTAL</b>		<b>2,748,453</b>	<b>3,169,397</b>	<b>3,143,720</b>	<b>3,169,397</b>	<b>105,296</b>	<b>3,274,693</b>	<b>105,296</b>	<b>3%</b>

Notes:

Decreased in Wages to reflect multiple retirements. Increase in Certification Pay to reflect actual expenses. Increase in Incentive Pay to allow to increased in employees qualifying. Increase in Forensic Supplies to purchase a new crime scene camera and presumptive test kits. Buildings and Grounds Maintenance, Training & Travel, and Drug

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
COMMUNICATIONS

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
524-110	REGULAR EARNINGS	347,571	380,340	380,340	380,340	-3,204	377,136	-3,204	-1%
524-111	SUPERVISOR	6,000	6,000	6,000	6,000	0	6,000	0	0%
524-113	HOLIDAY PAY	8,085	10,000	10,000	10,000	0	10,000	0	0%
524-114	CERTIFICATION PAY	16,108	13,200	13,200	13,200	3,600	16,800	3,600	27%
524-114	PART-TIME EARNINGS	-196	0	0	0	0	0	0	0%
524-116	INCENTIVE PAY	0	3,000	3,000	3,000	0	3,000	0	0%
524-120	OVERTIME	47,363	31,000	31,000	31,000	0	31,000	0	0%
524-130	RETIREMENT	45,739	57,216	57,216	57,216	5,761	62,977	5,761	10%
524-140	LONGEVITY	3,825	2,275	2,275	2,275	510	2,785	510	22%
524-150	SOCIAL SECURITY	30,416	33,683	33,683	33,683	491	34,174	491	1%
524-160	WORKER'S COMP	245	466	466	466	8	474	8	2%
<b>1 PERSONNEL SERVICES</b>		<b>505,155</b>	<b>537,180</b>	<b>537,180</b>	<b>537,180</b>	<b>7,166</b>	<b>544,346</b>	<b>7,166</b>	<b>1%</b>
<b>24-COMMUNICATIONS TOTAL</b>		<b>505,155</b>	<b>537,180</b>	<b>537,180</b>	<b>537,180</b>	<b>7,166</b>	<b>544,346</b>	<b>7,166</b>	<b>1%</b>

Notes:

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
FIRE

		FY 19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
522-205	OFFICE SUPPLIES	565	250	250	250	0	250	0	0%
522-215	FOOD	623	700	700	700	0	700	0	0%
522-220	PROTECTIVE CLOTHING	11,155	15,000	15,000	15,000	0	15,000	0	0%
522-235	GAS & OIL	9,903	10,700	10,700	10,700	0	10,700	0	0%
522-240	MINOR EQUIPMENT	27,267	18,000	18,000	18,000	0	18,000	0	0%
522-250	CHEMICALS	5,669	7,500	7,500	7,500	0	7,500	0	0%
522-270	MISCELLANEOUS SUPPLIES	0	0	0	0	0	0	0	0%
<b>2 SUPPLIES</b>		<b>55,181</b>	<b>52,150</b>	<b>52,150</b>	<b>52,150</b>	<b>0</b>	<b>52,150</b>	<b>0</b>	<b>0%</b>
522-481	VEHICLE & MACHINERY MAINT	23,878	37,000	40,000	37,000	0	37,000	0	0%
522-482	EQUIPMENT TESTING	6,813	6,500	5,000	6,500	0	6,500	0	0%
522-485	EQUIPMENT MAINT	6,516	6,500	5,000	6,500	0	6,500	0	0%
<b>4 REPAIR &amp; MAINT</b>		<b>37,206</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0%</b>
522-502	COMMUNICATIONS	11,070	9,000	9,000	9,000	0	9,000	0	0%
522-506	TRAINING	20,000	20,000	20,000	20,000	0	20,000	0	0%
522-514	ELECTRICITY	1,501	0	0	0	0	0	0	0%
522-520	NATURAL GAS	0	0	0	0	0	0	0	0%
522-526	DUES & SUBSCRIPTIONS	2,784	2,400	2,400	2,400	0	2,400	0	0%
522-542	AUDIT	0	5,250	5,250	5,250	0	5,250	0	0%
522-543	INS - VFD ACCIDENT	5,018	4,740	4,740	4,740	0	4,740	0	0%
<b>5 OPERATIONAL EXP</b>		<b>40,372</b>	<b>41,390</b>	<b>41,390</b>	<b>41,390</b>	<b>0</b>	<b>41,390</b>	<b>0</b>	<b>0%</b>
522-830	FIRE PREVENTION	0	1,700	1,700	1,700	0	1,700	0	0%
522-835	VFD - RETIREMENT	44,290	47,600	47,600	47,600	0	47,600	0	0%
522-837	VFD - WORKMAN'S COMP	4,500	3,800	3,800	3,800	0	3,800	0	0%
522-840	VFD- MEDICAL EXAMINATIONS	16,279	0	15,000	15,000	0	15,000	15,000	#DIV/0!
<b>8 MISCELLANEOUS</b>		<b>65,069</b>	<b>53,100</b>	<b>68,100</b>	<b>68,100</b>	<b>0</b>	<b>68,100</b>	<b>15,000</b>	<b>28%</b>
522-940	VEHICLES	0	35,000	35,000	35,000	-22,728	12,272	-22,728	-1
<b>9 CAPITAL OUTLAY</b>		<b>0</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>-22,728</b>	<b>12,272</b>	<b>-7,728</b>	<b>0</b>
<b>22-FIRE TOTAL</b>		<b>197,829</b>	<b>231,640</b>	<b>246,640</b>	<b>246,640</b>	<b>-22,728</b>	<b>223,912</b>	<b>7,272</b>	<b>0</b>

Notes:

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
EMERGENCY MANAGEMENT

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
526-121	EMERGENCY MGMNT	9,492	9,820	9,820	9,820	45,180	55,000	45,180	460%
526-130	RETIREMENT	0	0		0	7,755	7,755	7,755	0%
526-150	SOCIAL SECURITY	0	0		0	4,208	4,208	4,208	0%
526-160	WORKER'S COMP	0	0	0	0	942	942	942	0%
<b>1 PERSONNEL SERVICES</b>		<b>9,492</b>	<b>9,820</b>	<b>9,820</b>	<b>9,820</b>	<b>58,085</b>	<b>67,905</b>	<b>58,085</b>	<b>591%</b>
526-205	OFFICE SUPPLIES	0	500	500	500	0	500	0	0%
526-215	FOOD	396	500	500	500	0	500	0	0%
526-240	MINOR EQUIPMENT	252	1,400	1,400	1,400	0	1,400	0	0%
<b>2 SUPPLIES</b>		<b>648</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>0</b>	<b>2,400</b>	<b>0</b>	<b>0%</b>
526-481	VEHICLE & MACHINERY MAINTENANCE	0	800	800	800	0	800	0	0%
<b>4 REPAIR &amp; MAINT</b>		<b>0</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>0</b>	<b>800</b>	<b>0</b>	<b>0%</b>
526-502	COMMUNICATIONS	56	1,200	1,200	1,200	0	1,200	0	0%
526-506	TRAINING & TRAVEL	2,376	3,000	3,000	3,000	2,000	5,000	2,000	67%
526-508	EMERG MGMT MISC	1,568	2,000	2,000	2,000	150	2,150	150	8%
526-524	ADVERTISING & LEGAL NOTICES	337	500	500	500	0	500	0	0%
526-526	DUES AND SUBSCRIPTIONS	0	100	100	100	200	300	200	200%
<b>5 OPERATIONAL EXP</b>		<b>4,337</b>	<b>6,800</b>	<b>6,800</b>	<b>6,800</b>	<b>2,350</b>	<b>9,150</b>	<b>2,350</b>	<b>35%</b>
<b>26- EMERGENCY MANAGEMENT TOTAL</b>		<b>14,476</b>	<b>19,820</b>	<b>19,820</b>	<b>19,820</b>	<b>60,435</b>	<b>80,255</b>	<b>60,435</b>	<b>305%</b>

Notes:

Wages, Retirement, Social Security & Worker's Comp has been increased to accommodate the move to a full-time Emergency Management Coordinator position. Training & Travel was increased to allow sufficient training for the full-time EMC.

# PUBLIC WORKS

## Description

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

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

Street Maintenance is responsible for both construction and maintaining public streets in El Campo. The exception is when a new development is being constructed, the developer is responsible for constructing the streets and other public infrastructure, and the Department inspects the construction to ensure compliance with plans and standards. Pavement markings are also the responsibility of the Public Works Department. The Street Maintenance crew in the Public Works Department takes care of ongoing maintenance such as pothole repair, temporary patches, and preventative measures such as seal coating. Additionally, street sweeping is conducted on each curbed street on a routine basis.

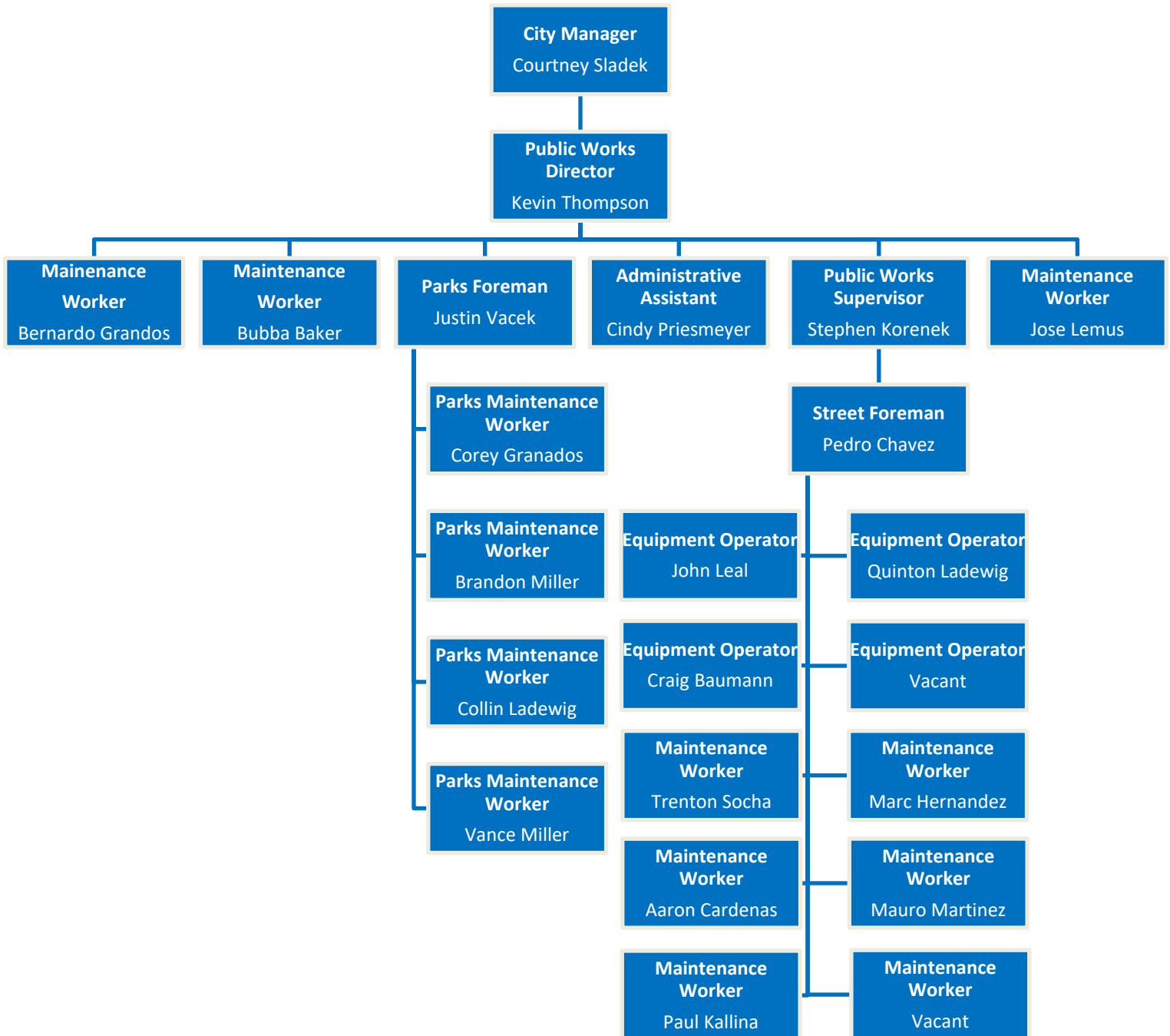
The Parks and Facilities Maintenance Division is responsible for the general maintenance, operation and appearance of the City's eight parks, which cover a total of 84.83 acres. The Division currently has five employees, including a foreman and assistant foreman, which mow and maintain a total of 122.487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

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

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	% Change in budget from FY20 to FY21
Public Works Administration	291,003	295,062	302,562	284,482	-3.59%
Streets	1,238,751	1,180,353	1,144,853	1,272,376	7.80%
Vehicle Maintenance	98,058	92,801	91,001	95,837	3.27%
Parks and Facilities	406,645	563,494	468,344	391,618	-30.50%
<b>TOTAL</b>	<b>2,034,457</b>	<b>2,131,710</b>	<b>2,006,760</b>	<b>2,044,313</b>	<b>-4.10%</b>

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	% Change in budget from FY20 to FY21
Personnel Services	1,129,805	1,168,686	1,153,686	1,141,139	-2.36%
Supplies	124,104	137,000	117,850	137,500	0.36%
Repair and Maintenance	250,244	451,374	452,874	453,874	0.55%
Operational Expense	194,343	232,200	218,550	218,000	-6.12%
Other Services	64,945	63,800	63,800	43,800	-31.35%
Capital Outlay	271,015	78,650	0	50,000	0.00%
<b>TOTAL</b>	<b>2,034,457</b>	<b>2,131,710</b>	<b>2,006,760</b>	<b>2,044,313</b>	<b>-4.10%</b>

# PUBLIC WORKS



# PUBLIC WORKS

	FY19 Actual	FY20 Amended Budget	FY21 Proposed Budget	Variance
<b>Public Works Administration</b>				
Public Works Director	1	1	1	0
Administrative Assistant	1	1	1	0
Total	2	2	2	0
<b>Streets</b>				
Public Works Supervisor	1	1	1	0
Streets Supervisor	1	1	1	0
Equipment Operator	3	3	4	1
Maintenance Worker	4	7	6	-1
Total	9	12	12	0
<b>Vehicle Maintenance</b>				
Foreman	1	1	1	0
Maintenance Worker	1	1	1	0
Total	2	2	2	0
<b>Parks and Facilities</b>				
Parks Foreman	1	1	1	0
Assistant Parks Foreman	1	0	0	0
Maintenance Worker	4	6	6	0
Total	6	7	7	0
<b>Public Works Total</b>	21	20	20	0

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
PUBLIC WORKS ADMINISTRATION

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
530-110	REGULAR EARNINGS	127,541	124,016	124,016	124,016	326	124,342	326	0%
530-111	SAFETY COORDINATOR	231	0	0	0	0	0	0	0%
530-114	CERTIFICATION PAY	5,414	5,630	5,630	5,630	0	5,630	0	0%
530-125	PART TIME EARNINGS	0	15,000	15,000	15,000	0	15,000	0	0%
530-130	OVERTIME	1,671	0	0	0	0	0	0	0%
530-130	RETIREMENT	16,231	17,085	17,085	17,085	1,504	18,589	1,504	9%
530-140	LONGEVITY	1,765	1,825	1,825	1,825	60	1,885	60	3%
530-150	SOCIAL SECURITY	12,419	10,057	10,057	10,057	30	10,087	30	0%
530-160	WORKER'S COMP	251	149	149	149	0	149	0	0%
530-190	CAR ALLOWANCE	0	0	0	0	0	0	0	0%
<b>1 PERSONNEL SERVICES</b>		<b>165,522</b>	<b>173,762</b>	<b>173,762</b>	<b>173,762</b>	<b>1,920</b>	<b>175,682</b>	<b>1,920</b>	<b>1%</b>
530-205	OFFICE SUPPLIES	2,336	2,500	2,500	2,500	0	2,500	0	0%
530-215	FOOD	0	0	0	0	0	0	0	0%
530-217	SAFETY EQUIPMENT AND TRAFFIC CONTROL	7,942	9,500	9,500	9,500	0	9,500	0	0%
530-220	UNIFORMS	7,009	5,500	5,500	5,500	0	5,500	0	0%
530-235	GAS & OIL	1,524	1,000	1,000	1,000	0	1,000	0	0%
530-240	MINOR EQUIPMENT PURCHASE	918	3,500	3,500	3,500	0	3,500	0	0%
530-245	HOUSEKEEPING SUPPLIES	427	0	0	0	500	500	500	#DIV/0!
<b>2 SUPPLIES</b>		<b>20,156</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>500</b>	<b>22,500</b>	<b>500</b>	<b>2%</b>
530-420	BUILDINGS & GROUNDS MAINT	423	0	0	0	0	0	0	0%
530-481	VEHICLE & MACHINERY MAINT	47	500	500	500	0	500	0	0%
530-485	EQUIPMENT MAINT	4,648	2,500	5,000	5,000	0	5,000	2,500	100%
<b>4 REPAIR &amp; MAINT</b>		<b>5,118</b>	<b>3,000</b>	<b>5,500</b>	<b>5,500</b>	<b>0</b>	<b>5,500</b>	<b>2,500</b>	<b>83%</b>
530-502	COMMUNICATIONS	7,047	2,000	2,000	2,000	0	2,000	0	0%
530-506	TRAINING & TRAVEL	4,959	6,300	6,300	6,300	0	6,300	0	0%
530-514	ELECTRICITY	9,087	6,300	6,300	6,300	0	6,300	0	0%
530-520	NATURAL GAS	1,733	1,750	1,750	1,750	0	1,750	0	0%
530-524	ADVERTISING & LEGAL NOTICES	367	400	400	400	0	400	0	0%
530-526	DUES & SUBSCRIPTIONS	803	1,250	1,250	1,250	0	1,250	0	0%
530-551	MOSQUITO ABATEMENT	9,999	10,000	16,000	16,000	-1,500	14,500	4,500	45%
530-552	UNDERGROUND STORAGE TANK INS	1,940	4,500	3,500	4,500	0	4,500	0	0%
<b>5 OPERATIONAL EXP</b>		<b>35,934</b>	<b>32,500</b>	<b>37,500</b>	<b>38,500</b>	<b>-1,500</b>	<b>37,000</b>	<b>4,500</b>	<b>14%</b>
530-646	ENG/SURVEYING SERVICES	64,272	63,800	63,800	63,800	-20,000	43,800	-20,000	-31%
<b>6 OTHER SERVICES</b>		<b>64,272</b>	<b>63,800</b>	<b>63,800</b>	<b>63,800</b>	<b>-20,000</b>	<b>43,800</b>	<b>-20,000</b>	<b>-31%</b>
<b>30 PUBLIC WORKS ADMIN TOTAL</b>		<b>291,003</b>	<b>295,062</b>	<b>302,562</b>	<b>303,562</b>	<b>-19,080</b>	<b>284,482</b>	<b>-10,580</b>	<b>-4%</b>

Notes:

Housekeeping Supplies increased to reflect actual. Eng/Surveying Services was decreased and moved to GIS division.



CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
STREETS

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
531-110	REGULAR EARNINGS	437,713	430,992	415,992	430,992	26,835	457,827	26,835	6%
531-114	CERTIFICATION PAY	4,317	5,000	5,000	5,000	3,760	8,760	3,760	75%
531-115	PART TIME EARNINGS	0	15,500	15,500	15,500	0	15,500	0	0%
531-120	OVERTIME	25,591	8,000	8,000	8,000	-1,980	6,020	-1,980	-25%
531-130	RETIREMENT	45,578	53,135	53,135	53,135	9,607	62,742	9,607	18%
531-140	LONGEVITY	5,360	5,675	5,675	5,675	580	6,255	580	10%
531-150	SOCIAL SECURITY	35,416	32,465	32,465	32,465	2,860	35,325	2,860	9%
531-160	WORKER'S COMP	13,831	15,962	15,962	15,962	-839	15,123	-839	-5%
<b>1 PERSONNEL SERVICES</b>		<b>567,807</b>	<b>566,729</b>	<b>551,729</b>	<b>566,729</b>	<b>40,823</b>	<b>607,552</b>	<b>40,823</b>	<b>7%</b>
531-220	UNIFORMS	37	0	0	0	0	0	0	0%
531-235	GAS & OIL	32,359	32,500	32,500	32,500	0	32,500	0	0%
531-240	MINOR EQUIPMENT PURCHASE	4,701	6,000	6,000	6,000	0	6,000	0	0%
531-245	HOUSEKEEPING SUPPLIES	0	0	0	0	0	0	0	0%
531-252	WEED CONTROL	21,601	25,000	10,000	25,000	0	25,000	0	0%
531-265	SIGNAGE	7,259	10,000	6,500	10,000	0	10,000	0	0%
<b>2 SUPPLIES</b>		<b>65,957</b>	<b>73,500</b>	<b>55,000</b>	<b>73,500</b>	<b>0</b>	<b>73,500</b>	<b>0</b>	<b>0%</b>
531-440	STREET REPAIR/CONSTRUCTION	65,298	65,000	65,000	65,000	0	65,000	0	0%
531-442	SIDEWALKS	31,094	0	0	0	0	0	0	0%
531-445	STREET RESURF-SEAL COAT	0	246,624	246,624	246,624	0	246,624	0	0%
531-446	DRAINAGE	18,191	20,000	20,000	20,000	0	20,000	0	0%
531-481	VEHICLE & MACHINERY MAINT	81,960	67,000	67,000	67,000	0	67,000	0	0%
<b>4 REPAIR &amp; MAINT</b>		<b>196,544</b>	<b>398,624</b>	<b>398,624</b>	<b>398,624</b>	<b>0</b>	<b>398,624</b>	<b>0</b>	<b>0%</b>
531-502	COMMUNICATIONS	1,333	0	0	0	0	0	0	0%
531-506	TRAINING & TRAVEL	1,152	2,000	2,000	2,000	1,200	3,200	1,200	60%
531-514	STREET LIGHT ELECTRICITY	120,541	130,000	130,000	130,000	0	130,000	0	0%
531-515	STREET LIGHT INSTALLATION	3,759	2,000	0	2,000	0	2,000	0	0%
531-519	CULVERT INSTALLATION	10,588	7,500	7,500	7,500	0	7,500	0	0%
<b>5 OPERATIONAL EXP</b>		<b>137,373</b>	<b>141,500</b>	<b>139,500</b>	<b>141,500</b>	<b>1,200</b>	<b>142,700</b>	<b>1,200</b>	<b>1%</b>
531-616	MISCELLANEOUS SERVICES	56	0	0	0	0	0	0	0%
<b>6 OTHER SERVICES</b>		<b>56</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
531-920	MAJOR EQUIPMENT PURCHASE	271,015	0	0	0	50,000	50,000	50,000	100%
531-951	CAPITAL OUTLAY - CR346	0	0	0	0	0	0	0	0%
<b>9 CAPITAL OUTLAY</b>		<b>271,015</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0%</b>
<b>31 PW-STREETS TOTAL</b>		<b>1,238,751</b>	<b>1,180,353</b>	<b>1,144,853</b>	<b>1,180,353</b>	<b>92,023</b>	<b>1,272,376</b>	<b>92,023</b>	<b>8%</b>

Notes:

Increase in Training & Travel to reflect actual expenses. Major Equipment Purchase increased to purchase a new Boom Mower.

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
VEHICLE MAINTENANCE

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
535-110	REGULAR EARNINGS	71,223	66,919	66,919	66,919	1,441	68,360	1,441	2%
535-120	OVERTIME	4,214	2,000	2,000	2,000	0	2,000	0	0%
535-130	RETIREMENT	8,445	9,319	9,319	9,319	842	10,161	842	9%
535-140	LONGEVITY	1,475	1,595	1,595	1,595	120	1,715	120	8%
535-150	SOCIAL SECURITY	5,253	5,486	5,486	5,486	28	5,514	28	1%
535-160	WORKER'S COMP	987	932	932	932	5	937	5	1%
<b>1 PERSONNEL SERVICES</b>		<b>91,597</b>	<b>86,251</b>	<b>86,251</b>	<b>86,251</b>	<b>2,436</b>	<b>88,687</b>	<b>2,436</b>	<b>3%</b>
535-235	GAS & OIL	1,718	1,500	1,100	1,500	0	1,500	0	0%
535-240	MINOR EQUIPMENT PURCHASE	3,193	3,000	2,750	3,000	0	3,000	0	0%
<b>2 SUPPLIES</b>		<b>4,911</b>	<b>4,500</b>	<b>3,850</b>	<b>4,500</b>	<b>0</b>	<b>4,500</b>	<b>0</b>	<b>0%</b>
535-481	VEHICLE & MACHINERY MAINT	1,296	1,750	750	1,750	0	1,750	0	0%
<b>4 REPAIR &amp; MAINT</b>		<b>1,296</b>	<b>1,750</b>	<b>750</b>	<b>1,750</b>	<b>0</b>	<b>1,750</b>	<b>0</b>	<b>0%</b>
535-506	TRAINING & TRAVEL	255	300	150	300	600	900	600	200%
<b>5 OPERATIONAL EXP</b>		<b>255</b>	<b>300</b>	<b>150</b>	<b>300</b>	<b>600</b>	<b>900</b>	<b>600</b>	<b>200%</b>
<b>35 PW-VEHICLE MAINT TOTAL</b>		<b>98,058</b>	<b>92,801</b>	<b>91,001</b>	<b>92,801</b>	<b>3,036</b>	<b>95,837</b>	<b>3,036</b>	<b>3%</b>

Notes:

Training & Travel increased to reflect actual.

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
PARKS AND FACILITIES MAINTENANCE

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
541-110	REGULAR EARNINGS	193,923	250,911	250,911	250,911	-65,095	185,816	-65,095	-26%
541-115	PART TIME EARNINGS	25,042	22,555	22,555	22,555	614	23,169	614	3%
541-120	OVERTIME	9,602	7,190	7,190	7,190	0	7,190	0	0%
541-124	CERTIFICATION PAY	2,954	2,400	2,400	2,400	600	3,000	600	25%
541-130	RETIREMENT	20,008	26,489	26,489	26,489	1,352	27,841	1,352	5%
541-140	LONGEVITY	3,920	2,665	2,665	2,665	-1,180	1,485	-1,180	-44%
541-150	SOCIAL SECURITY	14,321	26,489	26,489	26,489	-9,609	16,880	-9,609	-36%
541-160	WORKER'S COMP	2,769	3,245	3,245	3,245	592	3,837	592	18%
541-180	CONTRACT LABOR	32,339	0	0	0	0	0	0	0%
<b>1 PERSONNEL SERVICES</b>		<b>304,879</b>	<b>341,944</b>	<b>341,944</b>	<b>341,944</b>	<b>-72,726</b>	<b>269,218</b>	<b>-72,726</b>	<b>-21%</b>
541-205	OFFICE SUPPLIES	50	50	50	50	0	50	0	0%
541-220	UNIFORMS	2,159	2,100	2,100	2,100	0	2,100	0	0%
541-235	GAS & OIL	9,110	7,000	7,000	7,000	0	7,000	0	0%
541-240	MINOR EQUIPMENT	8,367	10,000	10,000	10,000	0	10,000	0	0%
541-245	HOUSEKEEPING SUPPLIES	7,905	7,800	7,800	7,800	0	7,800	0	0%
541-250	CHEMICALS	5,490	0	0	0	0	0	0	0%
541-251	INSECT CONTROL	0	10,050	10,050	10,050	0	10,050	0	0%
<b>2 SUPPLIES</b>		<b>33,081</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>	<b>0</b>	<b>37,000</b>	<b>0</b>	<b>0%</b>
541-420	BUILDINGS & GROUNDS MAINT	39,823	42,000	42,000	42,000	0	42,000	0	0%
541-481	VEHICLE & MACHINERY MAINT	7,463	6,000	6,000	6,000	0	6,000	0	0%
<b>4 REPAIR &amp; MAINT</b>		<b>47,287</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>	<b>0</b>	<b>48,000</b>	<b>0</b>	<b>0%</b>
541-506	TRAINING AND TRAVEL	832	2,000	2,000	2,000	0	2,000	0	0%
541-514	ELECTRICITY	18,963	24,000	24,000	24,000	-4,000	20,000	-4,000	-17%
541-524	ADVERTISING & LEGAL NOTICES	74	100	100	100	0	100	0	0%
541-526	DUES & SUBSCRIPTIONS	77	300	300	300	0	300	0	0%
541-530	RECREATIONAL IMPROVEMENTS	836	31,500	15,000	31,500	-16,500	15,000	-16,500	-52%
<b>5 OPERATIONAL EXP</b>		<b>20,781</b>	<b>57,900</b>	<b>41,400</b>	<b>57,900</b>	<b>-20,500</b>	<b>37,400</b>	<b>-20,500</b>	<b>-35%</b>
541-616	MISCELLANEOUS SERVICES	617	0	0	0	0	0	0	0%
<b>6 MISCELLANEOUS</b>		<b>617</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
541-900	CAPITAL OUTLAY	0	0	0	0	0	0	0	0%
541-917	WALKING TRAIL	0	15,000	0	15,000	-15,000	0	-15,000	-100%
541-918	PARKS PARKING LOT IMPROVEMENTS	0	50,000	0	50,000	-50,000	0	-50,000	-100%
541-920	MAJOR EQUIPMENT PURCHASE	0	13,650	0	13,650	-13,650	0	-13,650	-100%
<b>9 CAPITAL OUTLAY</b>		<b>0</b>	<b>78,650</b>	<b>0</b>	<b>78,650</b>	<b>-78,650</b>	<b>0</b>	<b>-78,650</b>	<b>-100%</b>
<b>41 PARKS &amp; FACILITIES TOTAL</b>		<b>406,645</b>	<b>563,494</b>	<b>468,344</b>	<b>563,494</b>	<b>-171,876</b>	<b>391,618</b>	<b>-171,876</b>	<b>-31%</b>

Notes:

# COMMUNITY SERVICES

## Description

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

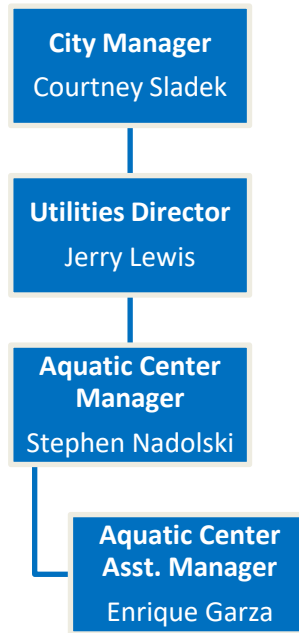
The Community Services Administration works with the Parks and Recreation Community Services Board, and as of June 11, 2015, the Keep El Campo Beautiful Board.

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.

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	% Change in budget from FY20 to FY21
Comm. Services Admin.	126,355	130,800	130,800	130,800	0.00%
Aquatic Center	320,527	360,250	360,250	359,745	-0.14%
<b>TOTAL</b>	<b>446,882</b>	<b>491,050</b>	<b>491,050</b>	<b>490,545</b>	<b>-0.10%</b>

Personnel Services	209,239	213,450	213,450	214,895	0.68%
Supplies	23,320	29,100	29,100	28,850	-0.86%
Repair and Maintenance	26,378	46,000	46,000	46,000	0.00%
Operational Expense	65,348	76,850	76,850	75,150	-2.21%
Other Services	122,598	125,650	125,650	125,650	0.00%
Capital Outlay	0	0	0	0	0.00%
<b>TOTAL</b>	<b>446,882</b>	<b>491,050</b>	<b>491,050</b>	<b>490,545</b>	<b>-0.10%</b>

# AQUATIC CENTER



	FY19 Actual	FY20 Amended Budget	FY21 Proposed Budget	Variance
<b>Aquatic Center</b>				
Aquatic Center Coordinator	1	1	1	0
Assistant Aquatic Center Manager	1	1	1	0
Total	2	2	2	0
<b>Community Services Total</b>	2	2	2	0

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
COMMUNITY SERVICES ADMINISTRATION

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
540-240	MINOR EQUIPMENT PURCHASE	0	0	0	0	0	0	0	0%
540-270	MISCELLANEOUS SUPPLIES	0	0	0	0	0	0	0	0%
2	SUPPLIES	0	0	0	0	0	0	0	0%
540-502	COMMUNICATIONS	0	0	0	0	0	0	0	0%
540-506	TRAINING & TRAVEL	0	0	0	0	0	0	0	0%
540-524	ADVERTISING & LEGAL NOTICES	3,758	5,150	5,150	5,150	0	5,150	0	0%
540-526	DUES & SUBSCRIPTIONS	0	0	0	0	0	0	0	0%
5	OPERATIONAL EXP	3,758	5,150	5,150	5,150	0	5,150	0	0%
540-616	MISCELLANEOUS SERVICES	5,870	3,000	3,000	3,000	0	3,000	0	0%
6	OTHER SERVICES	5,870	3,000	3,000	3,000	0	3,000	0	0%
540-810	SUMMER YTH PROG - B&G CLUB	50,000	50,000	50,000	50,000	0	50,000	0	0%
540-811	NORTHSIDE-OPERATIONS	23,000	23,000	23,000	23,000	0	23,000	0	0%
540-835	BEES	6,000	8,000	8,000	8,000	0	8,000	0	0%
540-840	MUSEUM CONTRIBUTION	22,500	22,500	22,500	22,500	0	22,500	0	0%
540-845	CRISIS CENTER	2,500	5,000	5,000	5,000	0	5,000	0	0%
540-846	KEEP EL CAMPO BEAUTIFUL	228	150	150	150	0	150	0	0%
540-847	SPOT	0	1,500	1,500	1,500	0	1,500	0	0%
540-850	HERITAGE CENTER	12,500	12,500	12,500	12,500	0	12,500	0	0%
8	MISCELLANEOUS	116,728	122,650	122,650	122,650	0	122,650	0	0%
40	COMMUNITY SERVICES TOTAL	126,355	130,800	130,800	130,800	0	130,800	0	0%

Notes:

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
AQUATIC CENTER

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
545-110	REGULAR EARNINGS	80,565	90,413	90,413	90,413	237	90,650	237	0%
545-115	PART-TIME EARNINGS	100,421	88,000	88,000	88,000	0	88,000	0	0%
545-120	OVERTIME	97	0	0	0	0	0	0	0%
545-130	RETIREMENT	8,704	11,810	11,810	11,810	1,053	12,863	1,053	9%
545-140	LONGEVITY	395	470	470	470	120	590	120	26%
545-150	SOCIAL SECURITY	13,119	13,684	13,684	13,684	28	13,712	28	0%
545-160	WORKER'S COMP	1,637	3,573	3,573	3,573	7	3,580	7	0%
545-180	CONTRACT LABOR	4,300	5,500	5,500	5,500	0	5,500	0	0%
<b>1 PERSONNEL SERVICES</b>		<b>209,239</b>	<b>213,450</b>	<b>213,450</b>	<b>213,450</b>	<b>1,445</b>	<b>214,895</b>	<b>1,445</b>	<b>1%</b>
545-205	OFFICE SUPPLIES	114	1,200	1,200	1,200	-200	1,000	-200	-17%
545-210	CONCESSIONS	5,752	8,500	8,500	8,500	0	8,500	0	0%
545-220	UNIFORMS	1,928	2,000	2,000	2,000	0	2,000	0	0%
545-235	GAS AND OIL	12	90	90	90	0	90	0	0%
545-240	MINOR EQUIPMENT	3,319	6,050	6,050	6,050	-550	5,500	-550	-9%
545-245	HOUSEKEEPING SUPPLIES	1,803	2,200	2,200	2,200	500	2,700	500	23%
545-250	CHEMICALS	10,152	8,500	8,500	8,500	0	8,500	0	0%
545-251	INSECT CONTROL	240	560	560	560	0	560	0	0%
<b>2 SUPPLIES</b>		<b>23,320</b>	<b>29,100</b>	<b>29,100</b>	<b>29,100</b>	<b>-250</b>	<b>28,850</b>	<b>-250</b>	<b>-1%</b>
545-420	BUILDINGS & GROUND MAINT	18,378	40,000	40,000	40,000	0	40,000	0	0%
545-425	SOFTWARE MAINTENANCE	0	6,000	6,000	6,000	0	6,000	0	0%
545-470	COMPUTER SOFTWARE	8,000	0	0	0	0	0	0	0%
<b>4 REPAIR &amp; MAINT</b>		<b>26,378</b>	<b>46,000</b>	<b>46,000</b>	<b>46,000</b>	<b>0</b>	<b>46,000</b>	<b>0</b>	<b>0%</b>
545-502	COMMUNICATIONS	3,372	4,600	4,600	4,600	-600	4,000	-600	-13%
545-506	TRAINING & TRAVEL	3,276	4,000	4,000	4,000	0	4,000	0	0%
545-514	ELECTRICITY	26,037	35,000	35,000	35,000	0	35,000	0	0%
545-520	NATURAL GAS	23,014	20,000	20,000	20,000	0	20,000	0	0%
545-524	ADVERTISING	574	2,500	2,500	2,500	-1,500	1,000	-1,500	-60%
545-526	DUES & SUBSCRIPTIONS	750	600	600	600	400	1,000	400	67%
545-530	RECREATIONAL IMPROVEMENTS	4,567	5,000	5,000	5,000	0	5,000	0	0%
<b>5 OPERATIONAL EXP</b>		<b>61,590</b>	<b>71,700</b>	<b>71,700</b>	<b>71,700</b>	<b>-1,700</b>	<b>70,000</b>	<b>-1,700</b>	<b>-2%</b>
<b>45 AQUATIC CENTER TOTAL</b>		<b>320,527</b>	<b>360,250</b>	<b>360,250</b>	<b>360,250</b>	<b>-505</b>	<b>359,745</b>	<b>-505</b>	<b>0%</b>

Notes:

Increase in Housekeeping Supplies and Dues & Subscriptions to reflect actual expenses.





CITY OF EL CAMPO SEMI-ANNUAL DOWNTOWN DINNER EVENT

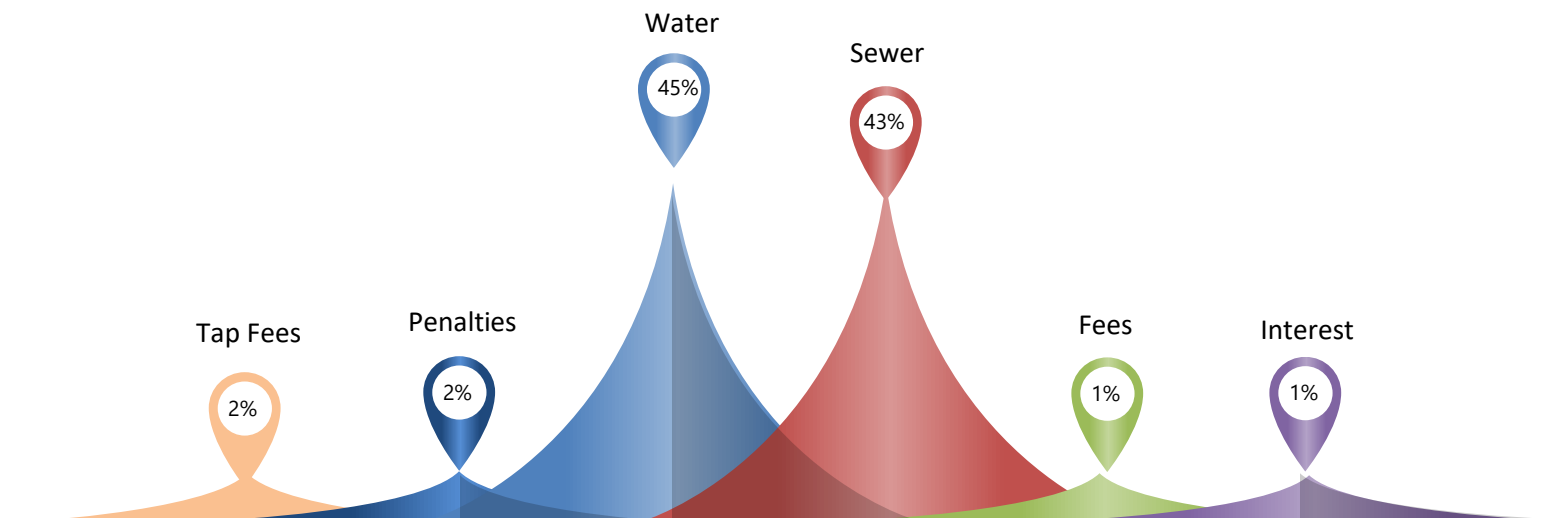


## WATER AND SEWER REVENUE

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
Water Revenues	1,737,401	1,755,430	1,755,430	1,811,852	56,422	3.21%
Sewer Revenues	1,815,029	1,939,740	1,939,740	1,739,881	(199,859)	-10.30%
Penalty Collections	94,256	96,000	78,190	96,000	-	0.00%
Water Taps	15,360	10,000	16,767	10,000	-	0.00%
Sewer Taps	13,920	10,000	10,840	10,000	-	0.00%
Reinstatement Fees	36,877	37,500	29,889	37,500	-	0.00%
Returned Check Fees	1,650	1,700	1,700	1,700	-	0.00%
Interest Earned	36,677	35,000	35,000	35,000	-	N/A
Miscellaneous	175,478	155,920	12,214	20,000	(135,920)	-87.17%
Reimbursement - Lost Lagoon	60,931	-	139,623	188,440	188,440	N/A
Transfers	86,100	86,100	86,100	86,100	-	0.00%
<b>TOTAL RESOURCES</b>	<b>\$ 4,073,680</b>	<b>\$ 4,127,390</b>	<b>\$ 4,105,494</b>	<b>\$ 4,036,473</b>	<b>\$ (90,917)</b>	<b>-2.20%</b>

### Revenue and Transfers – Highlights:

- The City of El Campo's water and sewer rates remain the lowest in the region. The proposed budget includes a decrease in the base volume rate from 3,000 gallons to 2,500 gallons.
- Interest is increased to match actual performance of the fund.
- Miscellaneous decreased due to payments made by the Lost Lagoon for infrastructure improvements completed in FY19 to its own line item.

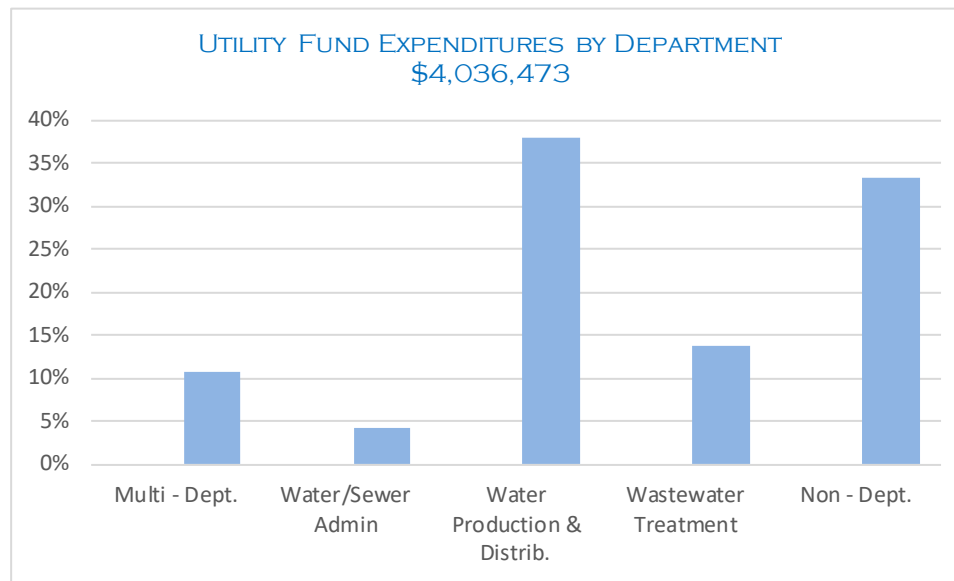


# WATER AND SEWER EXPENDITURES

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
Multi Departmental	737,016	587,610	587,610	432,675	(154,935)	-26.37%
Administrative Services	171,185	176,130	176,130	170,877	(5,253)	-2.98%
Water Prod & WW Collection	1,604,916	1,479,500	1,479,500	1,531,490	51,990	3.51%
Waste Water Treatment	466,637	555,480	555,480	554,335	(1,145)	-0.21%
Transfers Out	1,564,630	1,328,670	1,328,670	1,347,096	18,426	1.39%
<b>TOTAL EXPENSE</b>	<b>\$ 4,544,382</b>	<b>\$ 4,127,390</b>	<b>\$ 4,127,390</b>	<b>\$ 4,036,473</b>	<b>\$ (90,917)</b>	<b>-2.20%</b>

## Expenditures and Transfers – Highlights:

- Administrative Services increased \$5,253 due to increases associated with bull printing, such as postage and supplies.
- An increase in Water Production & Wastewater Collection is to go towards repairs and maintenance of the water towers.
- Transfers increased to cover a portion of the GIS division.



# 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.

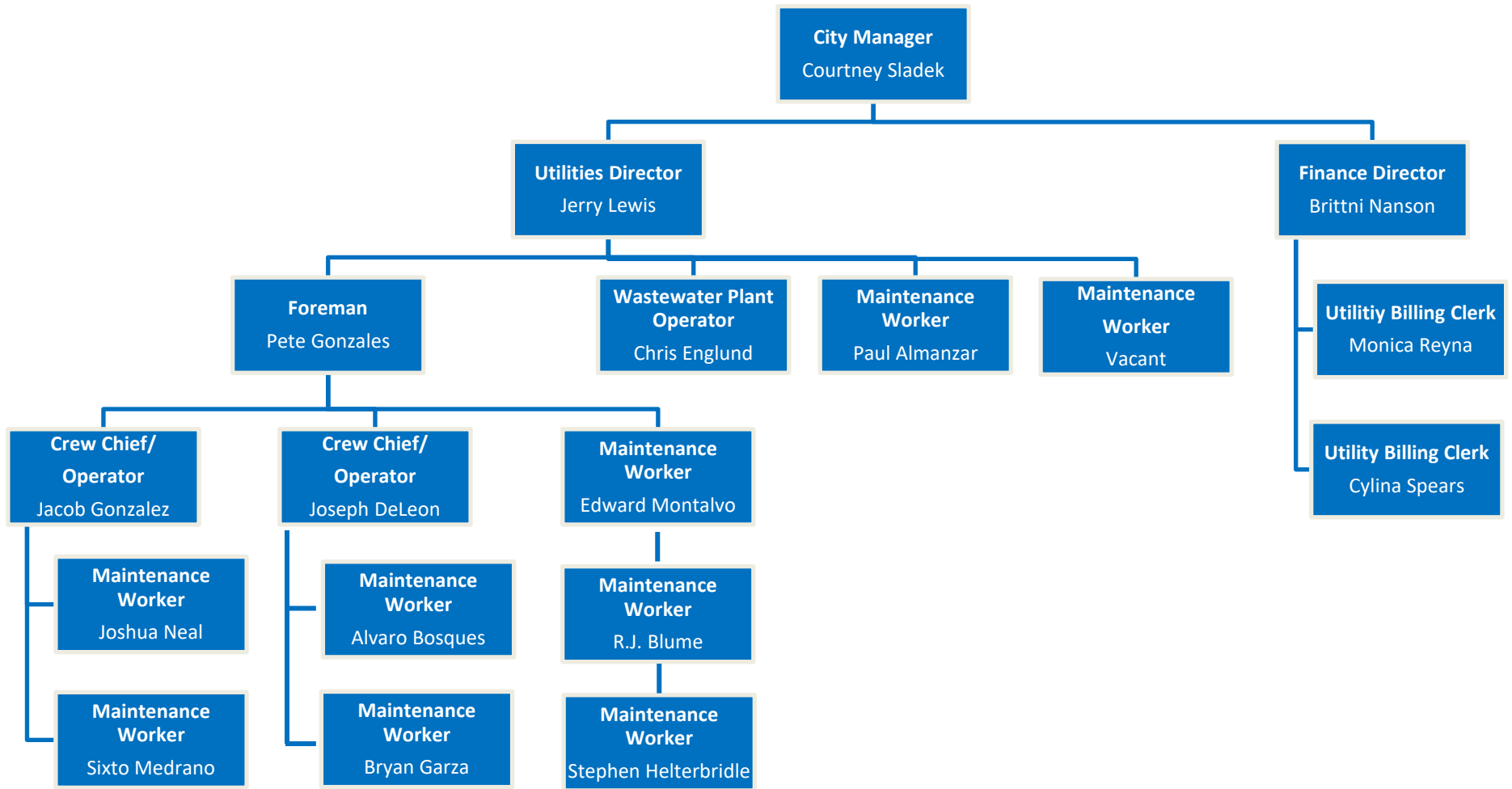
The Water Production and Wastewater Collection is responsible for maintaining and repairing water lines, sewer lines, as well as adding new lines to system. The Division also maintains, repairs, and keeps in good running order the 5 water wells used to produce water for the City of El Campo. The Department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

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	% Change in budget from FY20 to FY21
Multi - Departmental	737,016	587,610	587,610	432,675	-26.37%
Water and Sewer Admin.	171,185	176,130	176,130	170,877	-2.98%
Water Production & WW Coll	1,604,916	1,479,500	1,479,500	1,531,490	3.51%
Wastewater Treatment	466,637	555,480	555,480	554,335	-0.21%
Non - Departmental	1,564,630	1,328,670	1,328,670	1,347,096	1.39%
<b>TOTAL</b>	<b>4,544,382</b>	<b>4,127,390</b>	<b>4,127,390</b>	<b>4,036,473</b>	<b>-2.20%</b>

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	% Change in budget from FY20 to FY21
Personnel Services	783,334	861,510	861,510	862,202	0.08%
Supplies	68,399	66,600	66,600	66,500	-0.15%
Repair and Maintenance	256,686	270,750	270,750	270,750	0.00%
Operational Expense	492,137	518,460	518,460	518,460	0.00%
Other Services	784,524	603,400	603,400	448,465	-25.68%
Transfers	1,564,630	1,328,670	1,328,670	1,347,096	0.00%
Capital	594,674	478,000	478,000	523,000	0.00%
<b>TOTAL</b>	<b>4,544,382</b>	<b>4,127,390</b>	<b>4,127,390</b>	<b>4,036,473</b>	<b>-2.20%</b>

# UTILITIES



# UTILITIES

	FY19 Actual	FY20 Amended Budget	FY21 Proposed Budget	Variance
<b>Water and Sewer Administration</b>				
Utility Billing Manager	2	2	2	0
Maintenance Worker	1	1	1	0
Total	3	3	3	0
<b>Water Production and Collection</b>				
Director of Utilities	1	1	1	0
Utilities Foreman	1	1	1	0
Utility Crew Chief	3	3	3	0
Maintenance Worker	6	5	5	0
Total	11	10	10	0
<b>Wastewater Treatment Plant</b>				
Plant Operator	1	1	1	0
Maintenance Worker	1	2	2	0
Total	2	3	3	0
<b>UTILITY FUND TOTAL</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>0</b>

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
WATER AND SEWER FUND MULTI-DEPARTMENTAL

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
505-539	INS - VEHICLE/EQUIPMENT	1,000	720	720	720	0	720	0	0.00%
505-549	INS - PROPERTY LIAB	16,000	11,700	11,700	11,700	0	11,700	0	0.00%
505-550	INS - FLEET	9,167	6,480	6,480	6,480	0	6,480	0	0.00%
505-552	INS - GENERAL LIAB	4,400	7,130	7,130	7,130	0	7,130	0	0.00%
505-554	INS - PUBLIC OFFICIALS INS	4,583	4,050	4,050	4,050	0	4,050	0	0.00%
505-558	HEALTH INSURANCE	95,795	108,820	108,820	108,820	0	108,820	0	0.00%
505-587	POSTAGE	9,097	3,410	3,410	3,410	0	3,410	0	0.00%
505-590	PIPELINE LEASE PAYMENTS	1,391	1,400	1,400	1,400	0	1,400	0	0.00%
505-591	LIFT STATION LAND LEASE	500	500	500	500	0	500	0	0.00%
<b>5 OPERATIONAL EXP</b>		<b>141,932</b>	<b>144,210</b>	<b>144,210</b>	<b>144,210</b>	<b>0</b>	<b>144,210</b>	<b>0</b>	<b>0.00%</b>
505-604	AUDIT	10,000	12,220	12,220	12,220	0	12,220	0	0.00%
505-612	CITY ATTORNEY	25,873	24,890	24,890	24,890	0	24,890	0	0.00%
505-616	MISCELLANEOUS SERVICES	216,584	0	0	0	0	0	0	0.00%
505-617	PROFESSIONAL SERVICES	0	40,600	40,600	40,600	0	40,600	0	0.00%
505-646	ENG/SURVEYING SERVICES	7,000	0	0	0	0	0	0	0.00%
<b>6 OTHER SERVICES</b>		<b>259,457</b>	<b>77,710</b>	<b>77,710</b>	<b>77,710</b>	<b>0</b>	<b>77,710</b>	<b>0</b>	<b>0.00%</b>
505-703	FRANCHISE TAX (5%)	182,800	186,790	186,790	186,790	8,465	195,255	8,465	4.53%
505-710	05 LEASE PURCHASE	163,437	163,400	163,400	163,400	-163,400	0	-163,400	-100.00%
<b>7 TRANSFERS</b>		<b>346,237</b>	<b>350,190</b>	<b>350,190</b>	<b>350,190</b>	<b>-154,935</b>	<b>195,255</b>	<b>-154,935</b>	<b>0.00%</b>
505-805	SERVICE AWARDS	232	500	500	500	0	500	0	0.00%
505-850	BAD DEBT EXPENSE	-10,842	15,000	15,000	15,000	0	15,000	0	0.00%
505-855	INTEREST EXPENSE	0	0	0	0	0	0	0	0.00%
505-860	RES. DEV. INCENTIVES	0	0	0	0	0	0	0	0.00%
505-861	ANNEXATION CONNECTIONS	0	0	0	0	0	0	0	0.00%
<b>8 MISCELLANEOUS</b>		<b>-10,611</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>0</b>	<b>15,500</b>	<b>0</b>	<b>0.00%</b>
<b>05 MULTI-DEPARTMENTAL TOTAL</b>		<b>737,016</b>	<b>587,610</b>	<b>587,610</b>	<b>587,610</b>	<b>-154,935</b>	<b>432,675</b>	<b>-154,935</b>	<b>0.00%</b>

Notes:

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
WATER AND SEWER FUND NON-DEPARTMENTAL

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
508-704	OPERATION SUPPORT X-FER	272,100	272,100	272,100	272,100	39,446	311,546	39,446	14%
508-710	05 DEBT X-FER	0	0	0	0	0	0	0	0%
508-711	08 DEBT X-FER	0	0	0	0	0	0	0	0%
508-712	12 DEBT X-FER	175,383	177,520	177,520	177,520	1,580	179,100	1,580	1%
508-713	13 DEBT X-FER	157,132	158,910	158,910	158,910	11,688	170,598	11,688	7%
508-714	14 DEBT X-FER	18,820	19,090	19,090	19,090	-195	18,895	(195)	-1%
508-715	10 DEBT X-FER	100,250	98,450	98,450	98,450	-98,450	0	(98,450)	-100%
508-716	13 A DEBT X-FER	40,142	40,720	40,720	40,720	545	41,265	545	1%
508-717	14 DEBT X-FER (TAX NOTES)	73,818	77,440	77,440	77,440	-1,595	75,845	(1,595)	-2%
508-718	CAPITAL LEASE TRANSFER	669	60,000	60,000	152,954	-25,000	127,954	67,954	0%
508-719	14 A DEBT X-FER	37,669	38,290	38,290	38,290	860	39,150	860	2%
508-720	15 DEBT X-FER	389	15,750	15,750	15,750	-80	15,670	(80)	-1%
508-721	15 A DEBT X-FER	34,697	19,340	19,340	19,340	-275	19,065	(275)	-1%
508-722	16 DEBT X-FER	91,120	268,630	268,630	268,630	-3,052	265,578	(3,052)	-1%
508-740	IT X-FER	52,010	62,000	62,000	62,000	0	62,000	0	0%
508-745	CIP TRANSFER	490,000	0	0	0	0	0	0	0%
508-760	FLEET TRANSFER	20,430	20,430	20,430	20,430	0	20,430	0	0%
7 TRANSFERS		1,564,630	1,328,670	1,328,670	1,421,624	-74,528	1,347,096	18,426	1%
<b>08 NON-DEPARTMENTAL TOTAL</b>		<b>1,564,630</b>	<b>1,328,670</b>	<b>1,328,670</b>	<b>1,421,624</b>	<b>-74,528</b>	<b>1,347,096</b>	<b>18,426</b>	<b>1%</b>

Notes:

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
WATER AND SEWER ADMINISTRATION

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
510-110	REGULAR EARNINGS	106,321	110,700	110,700	110,700	-4,101	106,599	(4,101)	-3.70%
510-114	CERTIFICATION PAY	277	600	600	600	0	600	0	0.00%
510-120	OVERTIME	1,294	1,000	1,000	1,000	0	1,000	0	0.00%
510-130	RETIREMENT	12,037	14,760	14,760	14,760	259	15,019	259	1.75%
510-140	LONGEVITY	1,910	2,270	2,270	2,270	-1,085	1,185	(1,085)	-47.80%
510-150	SOCIAL SECURITY	7,800	8,690	8,690	8,690	-322	8,368	(322)	-3.71%
510-160	WORKER'S COMP	485	810	810	810	-4	806	(4)	-0.49%
<b>1 PERSONNEL SERVICES</b>		<b>130,122</b>	<b>138,830</b>	<b>138,830</b>	<b>138,830</b>	<b>-5,253</b>	<b>133,577</b>	<b>(5,253)</b>	<b>-3.78%</b>
510-205	OFFICE SUPPLIES	592	1,250	1,250	1,250	0	1,250	0	0.00%
510-240	MINOR EQUIPMENT	138	500	500	500	0	500	0	0.00%
<b>2 SUPPLIES</b>		<b>730</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>	<b>0</b>	<b>1,750</b>	<b>0</b>	<b>0.00%</b>
510-485	EQUIPMENT MAINT	0	0	0	0		0	0	0.00%
<b>4 REPAIR &amp; MAINT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
510-506	TRAINING & TRAVEL	767	1,550	1,550	1,550	0	1,550	0	0.00%
<b>5 OPERATIONAL EXP</b>		<b>767</b>	<b>1,550</b>	<b>1,550</b>	<b>1,550</b>	<b>0</b>	<b>1,550</b>	<b>0</b>	<b>0.00%</b>
510-616	BILLING SUPPLIES	39,564	34,000	34,000	34,000	0	34,000	0	0.00%
<b>6 OTHER SERVICES</b>		<b>39,564</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>	<b>0</b>	<b>34,000</b>	<b>0</b>	<b>0.00%</b>
<b>10 W &amp; S ADMIN TOTAL</b>		<b>171,185</b>	<b>176,130</b>	<b>176,130</b>	<b>176,130</b>	<b>-5,253</b>	<b>170,877</b>	<b>(5,253)</b>	<b>-2.98%</b>

Notes:



CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
WATER PRODUCTION AND WASTEWATER COLLECTION

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
575-110	REGULAR EARNINGS	352,280	396,400	396,400	396,400	1,090	397,490	1,090	0.27%
575-124	CERTIFICATION PAY	70,727	15,120	15,120	15,120	1,200	16,320	1,200	7.94%
575-120	OVERTIME	15,818	49,100	49,100	49,100	0	49,100	0	0.00%
575-130	RETIREMENT	47,910	60,470	60,470	60,470	3,810	64,280	3,810	6.30%
575-140	LONGEVITY	4,860	4,720	4,720	4,720	535	5,255	535	11.33%
575-150	SOCIAL SECURITY	32,452	35,350	35,350	35,350	465	35,815	465	1.32%
575-160	WORKER'S COMP	5,408	7,790	7,790	7,790	-110	7,680	(110)	-1.41%
<b>1 PERSONNEL SERVICES</b>		<b>529,455</b>	<b>568,950</b>	<b>568,950</b>	<b>568,950</b>	<b>6,990</b>	<b>575,940</b>	<b>6,990</b>	<b>1.23%</b>
575-215	FOOD	1,145	1,300	1,300	1,300	0	1,300	0	0.00%
575-220	UNIFORMS	5,337	4,500	4,500	4,500	0	4,500	0	0.00%
575-235	GAS & OIL	25,374	25,000	25,000	25,000	0	25,000	0	0.00%
575-240	MINOR EQUIPMENT	11,053	7,000	7,000	7,000	0	7,000	0	0.00%
575-245	FIELD SUPPLIES	0	0	0	0	0	0	0	0.00%
<b>2 SUPPLIES</b>		<b>42,909</b>	<b>37,800</b>	<b>37,800</b>	<b>37,800</b>	<b>0</b>	<b>37,800</b>	<b>0</b>	<b>0.00%</b>
575-410	METERS	16,565	15,000	15,000	15,000	0	15,000	0	0.00%
575-420	BUILDINGS & GROUNDS MAINT	13,136	15,250	15,250	15,250	0	15,250	0	0.00%
575-470	WATER STORAGE FACILITIES	6,717	15,000	15,000	15,000	0	15,000	0	0.00%
575-471	WATER MAINS & ACCESSORIES	69,819	60,000	60,000	60,000	0	60,000	0	0.00%
575-472	WATER WELLS & PUMPS	27,850	24,000	24,000	24,000	0	24,000	0	0.00%
575-477	SEWER MANHOLE REHAB	78	0	0	0	0	0	0	0.00%
575-478	SEWER MAIN ACCESSORIES	15,066	15,000	15,000	15,000	0	15,000	0	0.00%
575-479	SEWER PUMPS	9,789	15,000	15,000	15,000	0	15,000	0	0.00%
575-481	VEHICLE & MACHINERY MAINT	23,098	30,000	30,000	30,000	0	30,000	0	0.00%
<b>4 REPAIR &amp; MAINT</b>		<b>182,119</b>	<b>189,250</b>	<b>189,250</b>	<b>189,250</b>	<b>0</b>	<b>189,250</b>	<b>0</b>	<b>0.00%</b>
575-502	COMMUNICATIONS	4,984	7,500	7,500	7,500	0	7,500	0	0.00%
575-506	TRAINING & TRAVEL	7,213	8,000	8,000	8,000	0	8,000	0	0.00%
575-514	ELECTRICITY	142,602	150,000	150,000	150,000	0	150,000	0	0.00%
575-520	NATURAL GAS	323	500	500	500	0	500	0	0.00%
575-524	ADVERTISING AND LEGAL NOTICE	5,619	4,500	4,500	4,500	0	4,500	0	0.00%
575-526	DUES & SUBSCRIPTIONS	989	1,000	1,000	1,000	0	1,000	0	0.00%
<b>5 OPERATIONAL EXP</b>		<b>161,730</b>	<b>171,500</b>	<b>171,500</b>	<b>171,500</b>	<b>0</b>	<b>171,500</b>	<b>0</b>	<b>0.00%</b>
575-646	ENG/SURVEYING SERVICES	72,754	40,000	40,000	40,000	0	40,000	0	0.00%
575-680	WQ ASSESSMENT FEES TO STATE	10,834	12,000	12,000	12,000	0	12,000	0	0.00%
575-685	LAB FEES	10,441	15,000	15,000	15,000	0	15,000	0	0.00%
<b>6 OTHER SERVICES</b>		<b>94,029</b>	<b>67,000</b>	<b>67,000</b>	<b>67,000</b>	<b>0</b>	<b>67,000</b>	<b>0</b>	<b>0.00%</b>
575-915	MAIN REPLACEMENT	0	400,000	400,000	400,000	0	400,000	0	0.00%
575-916	PLANT MAINTENANCE	0	45,000	45,000	45,000	45,000	90,000	45,000	100.00%
575-943	LOST LAGOON RV PARK	594,674	0	0	0	0	0	0	0.00%
<b>9 CAPITAL OUTLAY</b>		<b>594,674</b>	<b>445,000</b>	<b>445,000</b>	<b>445,000</b>	<b>45,000</b>	<b>490,000</b>	<b>45,000</b>	<b>100.00%</b>
<b>75 WATER PROD &amp; WASTEWATER COLL</b>		<b>1,604,916</b>	<b>1,479,500</b>	<b>1,479,500</b>	<b>1,479,500</b>	<b>51,990</b>	<b>1,531,490</b>	<b>51,990</b>	<b>3.51%</b>

Notes:

Increase in Plant Maintenance to do maintenance to the water towers.

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
WASTEWATER TREATMENT

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
590-110	REGULAR EARNINGS	75,176	112,530	112,530	112,530	-1,710	110,820	(1,710)	-1.52%
590-114	CERTIFICATION PAY	5,926	5,280	5,280	5,280	0	5,280	0	0.00%
590-120	OVERTIME	20,821	6,800	6,800	6,800	0	6,800	0	0.00%
590-130	RETIREMENT	11,616	16,340	16,340	16,340	710	17,050	710	4.35%
590-140	LONGEVITY	1,210	1,160	1,160	1,160	115	1,275	115	9.91%
590-150	SOCIAL SECURITY	7,978	9,620	9,620	9,620	-120	9,500	(120)	-1.25%
590-160	WORKER'S COMP	1,029	2,000	2,000	2,000	-40	1,960	(40)	-2.00%
<b>1 PERSONNEL SERVICES</b>		<b>123,756</b>	<b>153,730</b>	<b>153,730</b>	<b>153,730</b>	<b>-1,045</b>	<b>152,685</b>	<b>(1,045)</b>	<b>-0.68%</b>
590-205	OFFICE SUPPLIES	428	450	450	450	0	450	0	0.00%
590-215	FOOD	0	100	100	100	-100	0	(100)	-100.00%
590-220	UNIFORMS	43	0	0	0	0	0	0	0.00%
590-235	GAS & OIL	0	0	0	0	0	0	0	0.00%
590-240	MINOR EQUIPMENT	676	500	500	500	0	500	0	0.00%
590-245	FIELD SUPPLIES	63	0	0	0	0	0	0	0.00%
590-252	OPERATING SUPPLIES	23,550	26,000	26,000	26,000	0	26,000	0	0.00%
<b>2 SUPPLIES</b>		<b>24,759</b>	<b>27,050</b>	<b>27,050</b>	<b>27,050</b>	<b>-100</b>	<b>26,950</b>	<b>(100)</b>	<b>-0.37%</b>
590-420	BUILDINGS & GROUNDS MAINT	24,719	20,000	20,000	20,000	0	20,000	0	0.00%
590-477	WASTEWATER TREATMENT FACILITY	48,086	60,000	60,000	60,000	0	60,000	0	0.00%
590-481	VEHICLE & MACHINERY MAINT	1,762	1,500	1,500	1,500	0	1,500	0	0.00%
<b>4 REPAIR &amp; MAINT</b>		<b>74,567</b>	<b>81,500</b>	<b>81,500</b>	<b>81,500</b>	<b>0</b>	<b>81,500</b>	<b>0</b>	<b>0.00%</b>
590-502	COMMUNICATIONS	19	350	350	350	0	350	0	0.00%
590-506	TRAINING & TRAVEL	207	750	750	750	0	750	0	0.00%
590-514	ELECTRICITY	116,984	130,000	130,000	130,000	0	130,000	0	0.00%
590-526	DUES & SUBSCRIPTIONS	0	100	100	100	0	100	0	0.00%
590-576	SLUDGE REMOVAL	70,498	70,000	70,000	70,000	0	70,000	0	0.00%
<b>5 OPERATIONAL EXP</b>		<b>187,707</b>	<b>201,200</b>	<b>201,200</b>	<b>201,200</b>	<b>0</b>	<b>201,200</b>	<b>0</b>	<b>0.00%</b>
590-680	WQ ASSESSMENT FEES TO STATE	33,241	35,000	35,000	35,000	0	35,000	0	0.00%
590-682	LAB TESTING FEES	22,606	24,000	24,000	24,000	0	24,000	0	0.00%
<b>6 OTHER SERVICES</b>		<b>55,847</b>	<b>59,000</b>	<b>59,000</b>	<b>59,000</b>	<b>0</b>	<b>59,000</b>	<b>0</b>	<b>0.00%</b>
590-920	MAJOR EQUIPMENT PURCHASE	0	33,000	33,000	33,000	0	33,000	0	100.00%
<b>9 CAPITAL OUTLAY</b>		<b>0</b>	<b>33,000</b>	<b>33,000</b>	<b>33,000</b>	<b>0</b>	<b>33,000</b>	<b>0</b>	<b>100.00%</b>
<b>WASTE WATER TREATMENT</b>		<b>466,637</b>	<b>555,480</b>	<b>555,480</b>	<b>555,480</b>	<b>-1,145</b>	<b>554,335</b>	<b>(1,145)</b>	<b>-0.21%</b>

Notes:

# EMS

## Description

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

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

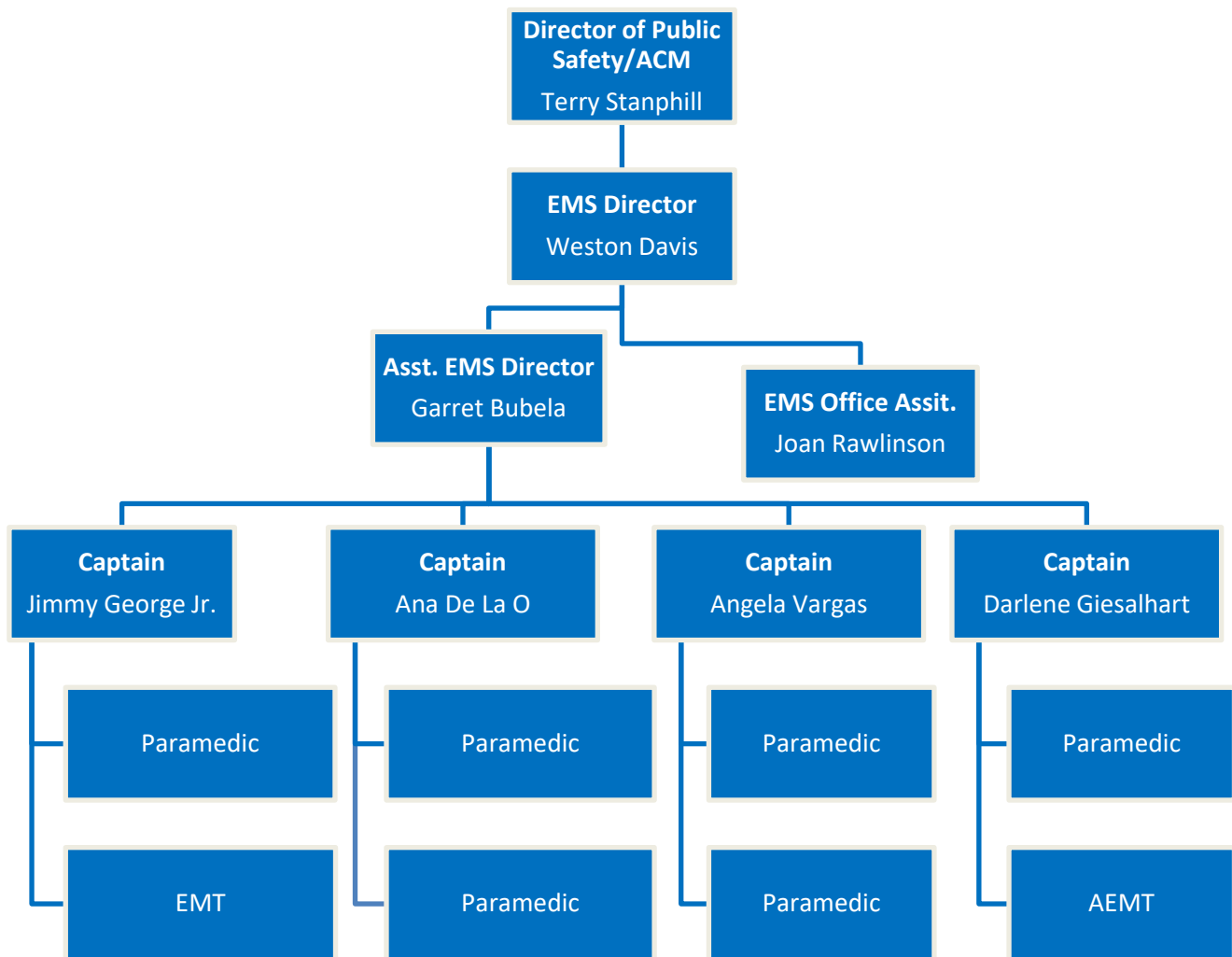
The El Campo Emergency Medical Services Department currently consists of 15 full-time medics with more than 155 years' experience. The department also has part-time medics. El Campo EMS operates at the Mobile Intensive Care Unit Level (MICU). This is the highest level of operation at the present time. 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.

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
Emergency Medical Services	2,079,111	1,792,564	1,792,564	1,757,305	(35,259)	-1.97%
Transfers Out	200,208	223,790	223,790	223,790	-	0.00%
<b>TOTAL EXPENSE</b>	<b>\$ 2,279,319</b>	<b>\$ 2,016,354</b>	<b>\$ 2,016,354</b>	<b>\$ 1,981,095</b>	<b>\$ (35,259)</b>	<b>-1.75%</b>

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
Personnel	1,302,019	1,398,850	1,398,850	1,381,627	(17,223)	-1.23%
Supplies	242,137	119,500	119,500	122,420	2,920	2.44%
Repair & Maint.	41,080	38,500	38,500	32,500	(6,000)	-15.58%
Op.Expense	184,339	175,730	175,730	173,390	(2,340)	-1.33%
Other Services	35,264	15,000	15,000	15,000	-	0.00%
Transfers	200,208	223,790	223,790	223,790	-	0.00%
Capital Outlay	274,273	44,984	44,984	32,368	-12616	-28%
<b>TOTAL EXPENSE</b>	<b>\$ 2,279,319</b>	<b>\$ 2,016,354</b>	<b>\$ 2,016,354</b>	<b>\$ 1,981,095</b>	<b>\$ (35,259)</b>	<b>-1.75%</b>

# EMERGENCY MEDICAL SERVICES



	FY19 Actual	FY20 Amended Budget	FY21 Proposed Budget	Variance
EMS Director	1	1	1	0
Assistant EMS Director	1	1	1	0
Office Mgr/Asst. EM Coordinator	1	1	1	0
EMT	1	1	1	0
Advanced EMT	1	1	1	0
EMT Paramedic	9	10	10	0
<b>Total</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>0</b>

## EMS FUND REVENUES

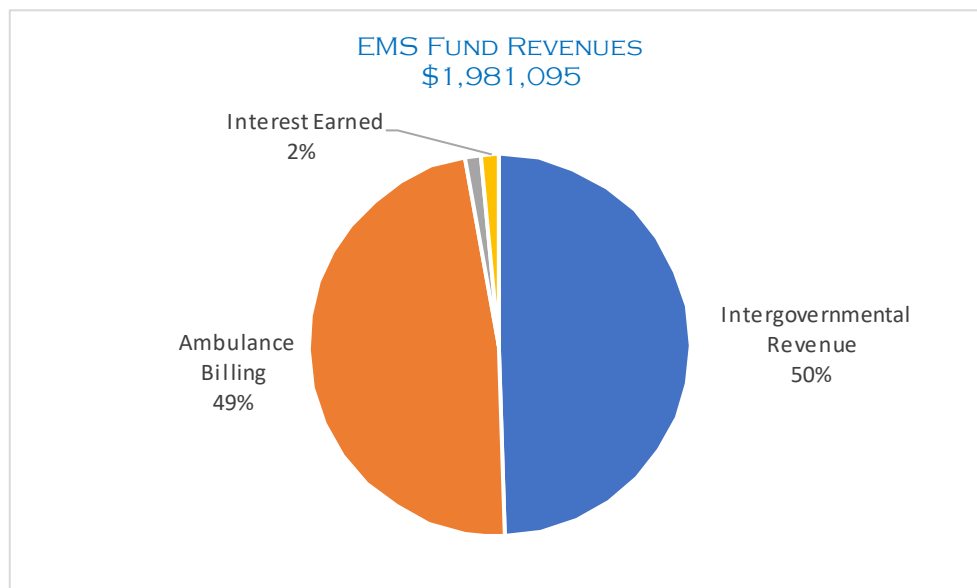
	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
Intergovernmental Revenue	910,104	997,120	997,120	997,120	-	0.00%
Ambulance Billing	943,698	990,834	991,000	954,500	(36,334)	-3.67%
Miscellaneous	244,958	26,800	102,048	28,000	1,200	0.00%
Interest Earned	1,717	1,600	1,500	1,600	-	0.00%
<b>TOTAL RESOURCES</b>	<b>\$ 2,100,478</b>	<b>\$ 2,016,354</b>	<b>\$ 2,091,668</b>	<b>\$ 1,981,220</b>	<b>\$ (35,134)</b>	<b>-1.74%</b>

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

The EMS Fund revenues are projected at \$1,981,220.

Intergovernmental revenue is estimated at \$977,120 for FY21. 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 FY21 projection is \$954,500.



## EMS FUND EXPENDITURES

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
Emergency Medical Services	2,079,111	1,792,564	1,792,564	1,757,305	(35,259)	-1.97%
Transfers Out	200,208	223,790	223,790	223,790	-	0.00%
<b>TOTAL EXPENSE</b>	<b>\$ 2,279,319</b>	<b>\$ 2,016,354</b>	<b>\$ 2,016,354</b>	<b>\$ 1,981,095</b>	<b>\$ (35,259)</b>	<b>-1.75%</b>

The EMS Fund expenditures are projected at \$1,981,095. These expenditures are related to providing the day-to-day operations of the Emergency Medical Services Division.

### *Personnel Services*

The largest categorical expense in the EMS Fund is personnel services. Personnel services are projected at \$1,381,627 for FY21 and includes a proposed 3% merit adjustment for personnel.

### *Operational Expense*

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

### *Supplies*

The next largest categorical expense for the EMS Fund is supplies for FY21. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other medical supplies.

### *Repairs and maintenance*

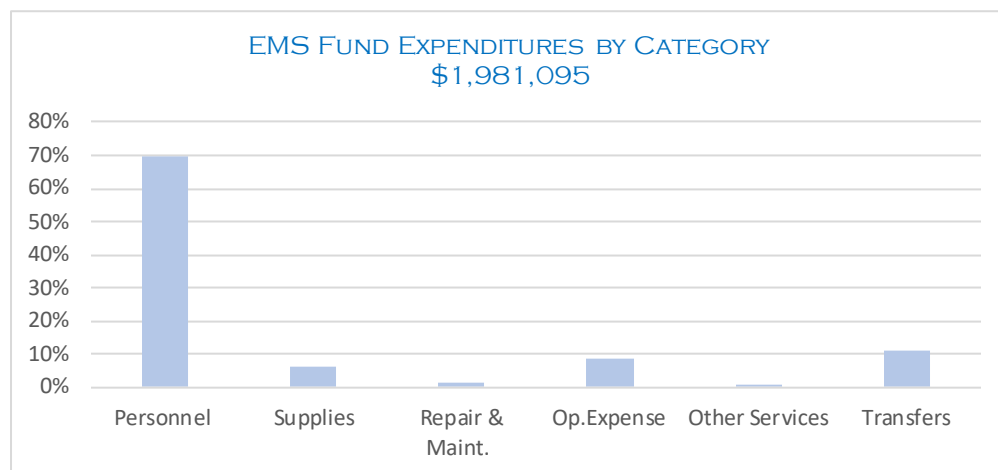
Repairs and maintenance expenditures budgeted at \$32,500 for janitorial services, building and grounds maintenance, vehicle maintenance and equipment maintenance.

### *Other Services*

Other services are expenses related to fees for the medical director, budgeted at \$15,000 for FY21.

### *Transfers*

Transfers are planned for FY21 at \$223,790 to the Information Technology Fund, General Fund and the Debt Service Fund.



CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
EMERGENCY MEDICAL SERVICES

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
521-110	REGULAR EARNINGS	632,526	696,927	696,927	696,927	-11,808	685,119	(11,808)	-1.69%
521-113	HOLIDAY PAY	25,551	26,000	26,000	26,000	0	26,000	0	0.00%
521-115	PART-TIME EARNINGS	229,560	188,930	188,930	188,930	-4,000	184,930	(4,000)	-2.12%
521-119	TRIP INCENTIVE PAY	31,055	28,000	28,000	28,000	0	28,000	0	0.00%
521-120	OVERTIME	140,141	150,000	150,000	150,000	0	150,000	0	0.00%
521-122	ON CALL PAY	8,650	12,000	12,000	12,000	0	12,000	0	0.00%
521-124	CERTIFICATION PAY	39,078	30,600	30,600	30,600	-7,800	22,800	(7,800)	-25.49%
521-125	EVENT INCENTIVE PAY	1,510	11,000	11,000	11,000	-6,500	4,500	(6,500)	0.00%
521-130	RETIREMENT	99,996	144,449	144,449	144,449	13,616	158,065	13,616	9.43%
521-140	LONGEVITY	1,195	8,765	8,765	8,765	-1,010	7,755	(1,010)	-11.52%
521-150	SOCIAL SECURITY	80,650	85,172	85,172	85,172	602	85,774	602	0.71%
521-160	WORKER'S COMP	12,106	17,007	17,007	17,007	-323	16,684	(323)	-1.90%
<b>1 PERSONNEL SERVICES</b>		<b>1,302,019</b>	<b>1,398,850</b>	<b>1,398,850</b>	<b>1,398,850</b>	<b>-17,223</b>	<b>1,381,627</b>	<b>(17,223)</b>	<b>-1.23%</b>
521-205	OFFICE SUPPLIES	1,207	2,000	2,000	2,000	-500	1,500	(500)	-25.00%
521-215	FOOD	1,867	1,000	1,000	1,000	0	1,000	0	0.00%
521-220	UNIFORMS	7,442	6,000	6,000	6,000	0	6,000	0	0.00%
521-235	GAS & OIL	49,773	45,000	45,000	45,000	-1,000	44,000	(1,000)	-2.22%
521-240	MINOR EQUIPMENT	139,634	20,000	20,000	20,000	4,720	24,720	4,720	23.60%
521-245	HOUSEKEEPING SUPPLIES	236	500	500	500	-300	200	(300)	-60.00%
521-253	AMBULANCE MEDICAL SUPPLIES	41,978	45,000	45,000	45,000	0	45,000	0	0.00%
<b>2 SUPPLIES</b>		<b>242,137</b>	<b>119,500</b>	<b>119,500</b>	<b>119,500</b>	<b>2,920</b>	<b>122,420</b>	<b>2,920</b>	<b>2.44%</b>
521-419	JANITORIAL SERVICE	0	0	0	0	0	0	0	0.00%
521-420	BUILDINGS & GROUNDS MAINT	161	500	500	500	0	500	0	0.00%
521-481	VEHICLE & MACHINERY MAINT	16,927	18,000	18,000	18,000	-3,000	15,000	(3,000)	-16.67%
521-485	EQUIPMENT MAINT	23,991	20,000	20,000	20,000	-3,000	17,000	(3,000)	-15.00%
<b>4 REPAIR &amp; MAINT</b>		<b>41,080</b>	<b>38,500</b>	<b>38,500</b>	<b>38,500</b>	<b>-6,000</b>	<b>32,500</b>	<b>(6,000)</b>	<b>-15.58%</b>

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
EMERGENCY MEDICAL SERVICES (CONTINUED)

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
521-502	COMMUNICATIONS	6,738	8,750	8,750	8,750	-1,250	7,500	(1,250)	-14.29%
521-506	TRAINING & TRAVEL	28,270	21,400	21,400	21,400	-7,400	14,000	(7,400)	-34.58%
521-514	ELECTRICITY	15,940	16,000	16,000	16,000	0	16,000	0	0.00%
521-520	NATURAL GAS	0	0	0	0	0	0	0	0.00%
521-526	DUES & SUBSCRIPTIONS	17,708	10,000	10,000	10,000	6,310	16,310	6,310	63.10%
521-539	INS - VEHICLE/EQUIPMENT	1,940	1,940	1,940	1,940	0	1,940	0	0.00%
521-550	INS - FLEET	2,370	2,370	2,370	2,370	0	2,370	0	0.00%
521-558	HEALTH INSURANCE	111,374	115,270	115,270	115,270	0	115,270	0	0.00%
5	OPERATIONAL EXP	184,339	175,730	175,730	175,730	-2,340	173,390	(2,340)	-1.33%
521-610	COLLECTION AGENCY FEE	15,620	0	0	0	0	0	0	0.00%
521-612	MEDICAL DIRECTOR	15,000	15,000	15,000	15,000	0	15,000	0	0.00%
521-616	MISCELLANEOUS SERVICES	4,644	0	0	0	0	0	0	-100.00%
6	OTHER SERVICES	35,264	15,000	15,000	15,000	0	15,000	0	0.00%
521-740	IT TRANSFER	0	0	0	0	0	0	0	100.00%
7	TRANSFERS	0	0	0	0	0	0	0	100.00%
521-920	DEPRECIATION	0	0	0	0	0	0	0	0.00%
521-935	MAJOR EQUIPMENT	274,273	0	0	0	0	0	0	0.00%
521-940	VEHICLES	0	44,984	44,984	44,984	-12,616	32,368	(12,616)	-28.05%
9	CAPITAL OUTLAY	274,273	44,984	44,984	44,984	-12,616	32,368	-12,616	-28.05%
21-EMERGENCY MEDICAL SERV TOTAL		2,079,111	1,792,564	1,792,564	1,792,564	-35,259	1,757,305	(35,259)	-1.97%

Notes:

Decrease in wages from a retirement. Increase in Minor Equipment for O2 Cylinder rental, Samsara (Drive Cam), radio batteries, external ambulance A/C, and the ECG/Vent Payment. Dues & Subscriptions increased to reflect actual expenses.



CITY OF EL CAMPO, TEXAS  
FY21 DETAILED PROPOSED BUDGET  
EMS NON-DEPARTMENTAL

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	Base Budget	Supplemental Requests	FY 21 Proposed Budget	Variance from FY20	% Change in budget from FY20 to FY21
508-704	OPERATION SUPPORT X-FER	103,650	103,650	103,650	103,650	0	103,650	0	0.00%
508-740	IT X-FER	7,430	7,430	7,430	7,430	0	7,430	0	0.00%
508-741	PUBLIC SAFETY BUILDING	89,128	112,710	112,710	112,710	0	112,710	0	0.00%
508-745	CIP X-FER	0	0	0	0	0	0	0	0.00%
7 TRANSFERS		200,208	223,790	223,790	223,790	0	223,790	0	0.00%
<b>08 NON-DEPARTMENTAL TOTAL</b>		<b>200,208</b>	<b>223,790</b>	<b>223,790</b>	<b>223,790</b>	<b>0</b>	<b>223,790</b>	<b>0</b>	<b>0.00%</b>

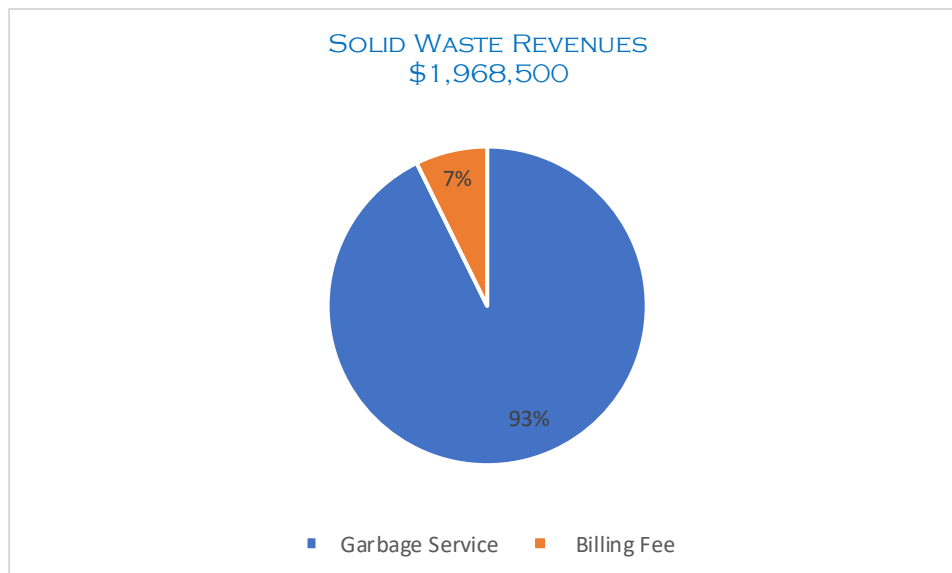


## CITY OF EL CAMPO VOLUNTEER FIRE DEPARTMENT

# SOLID WASTE FUND

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

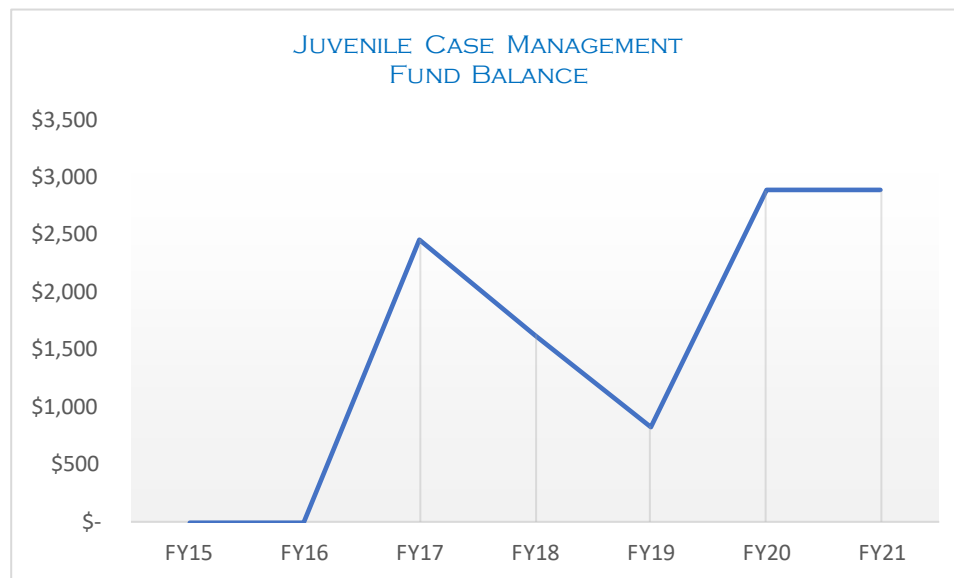
	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
<b>Beginning Fund Balance</b>	91,349	195,204	195,204	196,339	1,135	0.58%
<b>REVENUES</b>						
Garbage Service	1,799,373	1,825,000	1,832,653	1,825,000	-	0.00%
Billing Fee	132,708	143,500	144,395	143,500	-	0.00%
Interest	247	-	240	-	-	0.00%
<b>Total Revenues</b>	<b>1,932,328</b>	<b>1,968,500</b>	<b>1,977,288</b>	<b>1,968,500</b>	<b>-</b>	<b>0.00%</b>
<b>EXPENDITURES</b>						
Garbage Contract	1,698,687	1,825,000	1,832,653	1,825,000	-	0.00%
Transfer to General and Utility Funds	129,786	143,500	143,500	143,500	-	0.00%
<b>Total Expenditures</b>	<b>1,828,473</b>	<b>1,968,500</b>	<b>1,976,153</b>	<b>1,968,500</b>	<b>-</b>	<b>0.00%</b>
Increase (Decrease) in Fund Balance	103,855	-	1,135	-	-	0.00%
<b>Ending Fund Balance</b>	<b>195,204</b>	<b>195,204</b>	<b>196,339</b>	<b>196,339</b>	<b>1,135</b>	<b>2.36%</b>



## 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.

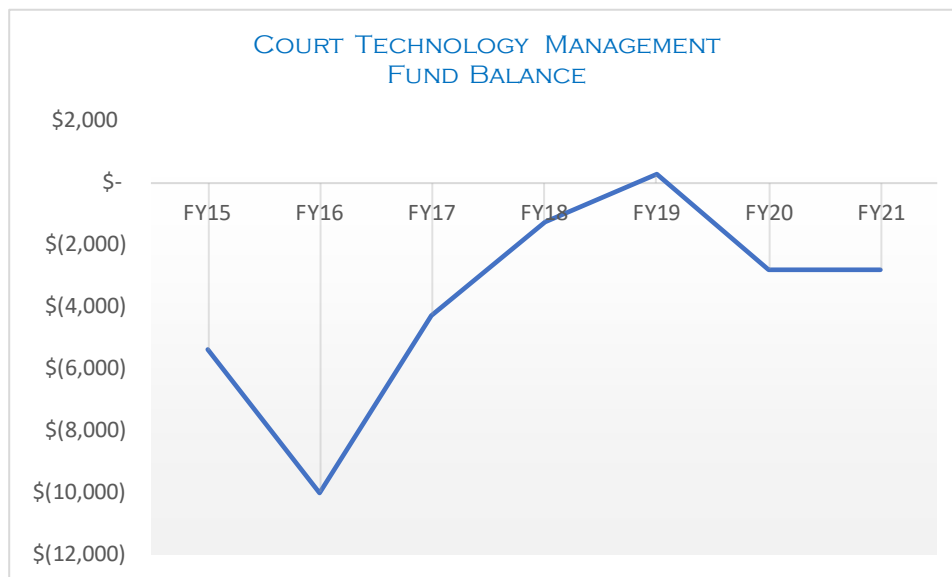
	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
<b>Beginning Fund Balance</b>	-	829	829	2,891	2,062	248.70%
<b>REVENUES</b>						
Case Management Revenue	7,302	7,500	7,048	7,500	-	0.00%
Interest	27	-	13	-	-	0.00%
<b>Total Revenues</b>	<b>7,329</b>	<b>7,500</b>	<b>7,062</b>	<b>7,500</b>	<b>-</b>	<b>0.00%</b>
<b>EXPENDITURES</b>						
Transfer to General Fund	6,500	7,500	5,000	7,500	-	0.00%
<b>Total Expenditures</b>	<b>6,500</b>	<b>7,500</b>	<b>5,000</b>	<b>7,500</b>	<b>-</b>	<b>0.00%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>829</b>	<b>-</b>	<b>2,062</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Ending Fund Balance</b>	<b>829</b>	<b>829</b>	<b>2,891</b>	<b>2,891</b>	<b>2,062</b>	<b>248.70%</b>



# 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.

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from F20	% Change from FY20
<b>Beginning Fund Balance</b>	(1,242)	252	252	(2,771)	(3,023)	-1200.85%
<b>REVENUES</b>						
Court Technology Revenues	7,059	7,500	4,435	7,500	-	0.00%
Interest	76	-	43	-	-	#DIV/0!
<b>Total Revenues</b>	<b>7,135</b>	<b>7,500</b>	<b>4,477</b>	<b>7,500</b>	<b>-</b>	<b>0.00%</b>
<b>EXPENDITURES</b>						
Technology Expenditures	5,642	7,500	7,500	7,500	-	0.00%
<b>Total Expenditures</b>	<b>5,642</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>	<b>100.00%</b>
 Increase (Decrease) in Fund Balance	 1,494	 -	 (3,023)	 -	 -	 0.00%
<b>Ending Fund Balance</b>	<b>252</b>	<b>252</b>	<b>(2,771)</b>	<b>(2,771)</b>	<b>(3,023)</b>	<b>2.36%</b>



## 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.

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
<b>Beginning Fund Balance</b>	78,600	99,885	99,885	100,799	914	0.91%
<b>REVENUES</b>						
Taxes	169,874	160,000	154,661	160,000	-	0.00%
Interest	516	-	653	-	-	0.00%
<b>Total Revenues</b>	170,390	160,000	155,314	160,000	-	0.00%
<b>EXPENDITURES</b>						
Payment to the Chamber	43,682	51,000	46,400	51,000	-	100.00%
<b>Total Expenditures</b>	43,682	51,000	46,400	51,000	-	100.00%
<b>Other Financing Sources</b>						
Transfer to General Fund	105,423	54,500	54,000	54,500	-	0.00%
Transfer to Civic Center Fund	-	54,500	54,000	54,500	-	100.00%
<b>Total Other Uses</b>	105,423	109,000	108,000	109,000	-	0.00%
<b>Total Expenditures and Other Uses</b>	149,104	160,000	154,400	160,000	-	100.00%
Increase (Decrease) in Fund Balance	21,285	-	914	-	-	0.00%
<b>Ending Fund Balance</b>	<b>99,885</b>	<b>99,885</b>	<b>100,799</b>	<b>100,799</b>	<b>914</b>	<b>0.91%</b>

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



## CIVIC CENTER FUND

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

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
<b>Beginning Fund Balance</b>	-	(10,813)	(10,813)	32,745	43,558	0.00%
<b>REVENUES</b>						
Transfer from Hotel/Motel Fund	52,711	54,500	54,000	54,500	-	0.00%
Rental Fees	106,425	115,000	81,170	115,000	-	0.00%
Interest	64	-	43	-		
<b>Total Revenues</b>	159,201	169,500	135,213	169,500	-	0.00%
<b>EXPENDITURES</b>						
Civic Center Operations	170,014	169,500	91,655	165,000	(4,500)	-2.65%
<b>Total Expenditures</b>	170,014	169,500	91,655	165,000	(4,500)	-2.65%
Increase (Decrease) in Fund Balance	(10,813)	-	43,558	4,500	4,500	N/A
<b>Ending Fund Balance</b>	<b>(10,813)</b>	<b>(10,813)</b>	<b>32,745</b>	<b>37,245</b>	<b>48,058</b>	<b>-444.43%</b>

## 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.

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
<b>Beginning Fund Balance</b>	-	61,071	61,071	61,071	-	0.00%
<b>REVENUES</b>						
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%
<b>Total Revenues</b>	<b>169,700</b>	<b>169,700</b>	<b>169,700</b>	<b>169,700</b>	<b>-</b>	<b>0.00%</b>
<b>EXPENDITURES</b>						
Fleet Replacement	108,629	169,700	169,700	169,700	-	100.00%
<b>Total Expenditures</b>	<b>108,629</b>	<b>169,700</b>	<b>169,700</b>	<b>169,700</b>	<b>-</b>	<b>100.00%</b>
Increase (Decrease) in Fund Balance	61,071	-	-	-	-	0.00%
<b>Ending Fund Balance</b>	<b>61,071</b>	<b>61,071</b>	<b>61,071</b>	<b>61,071</b>	<b>-</b>	<b>0.00%</b>

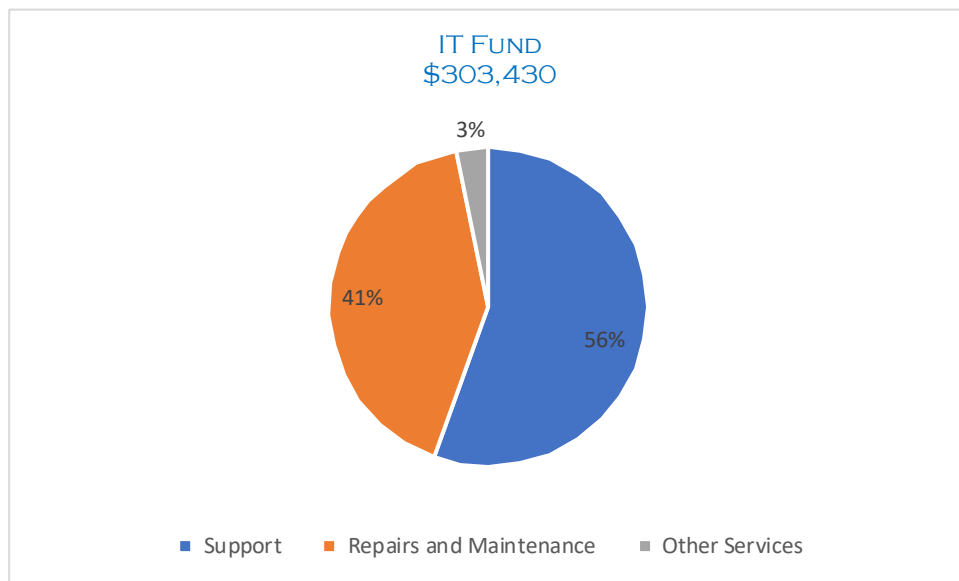
No vehicles are requested for FY21, funds will be used for existing leases on vehicles.



## IT FUND

The Information Technology Fund is an internal service fund that provides computer maintenance and purchases within the City of El Campo. In an effort to standardize equipment and consolidate costs, this fund has been established for FY15. Transfers from both the General Fund of \$234,000, Utility Fund of \$62,000, and EMS Fund of \$7,430 will be utilized for equipment purchases as well as any maintenance costs.

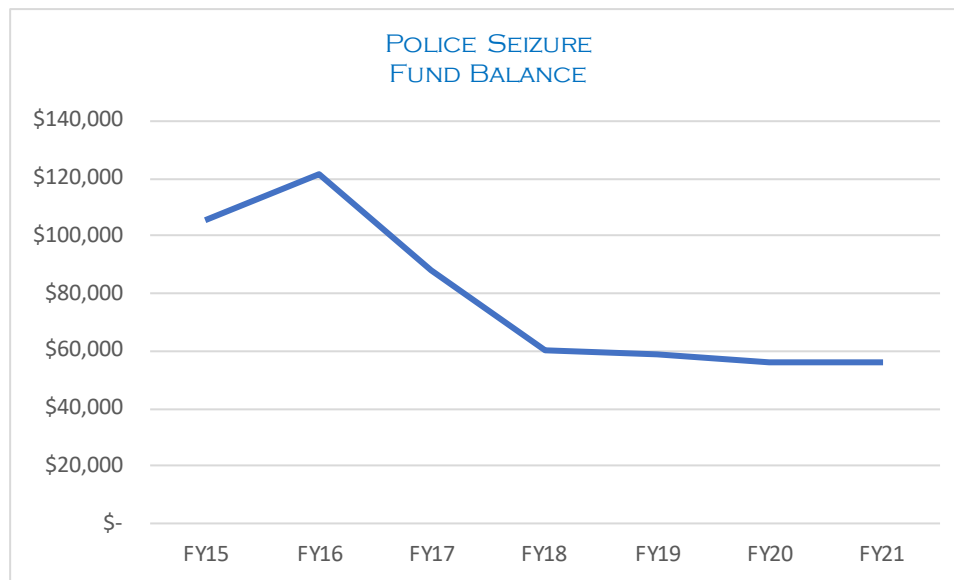
	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
<b>Beginning Fund Balance</b>	(194,232)	(277,879)	(277,879)	(277,879)	-	0.00%
<b>REVENUES</b>						
Transfer from General Fund	175,490	234,000	234,000	234,000	-	0.00%
Transfer from Water and Sewer Fund	52,010	62,000	62,000	62,000	-	0.00%
Transfer from EMS Fund	7,430	7,430	7,430	7,430		0.00%
<b>Total Revenues</b>	<b>234,930</b>	<b>303,430</b>	<b>303,430</b>	<b>303,430</b>	<b>-</b>	<b>0.00%</b>
<b>EXPENDITURES</b>						
Support	2,390	168,500	168,500	168,500	-	0.00%
Repairs and Maintenance	111,931	124,930	124,930	124,930		0.00%
Other Services	204,256	10,000	10,000	10,000		0.00%
<b>Total Expenditures</b>	<b>318,577</b>	<b>303,430</b>	<b>303,430</b>	<b>303,430</b>	<b>-</b>	<b>100.00%</b>
Increase (Decrease) in Fund Balance	(83,647)	-	-	-	-	0.00%
<b>Ending Fund Balance</b>	<b>(277,879)</b>	<b>(277,879)</b>	<b>(277,879)</b>	<b>(277,879)</b>	<b>-</b>	<b>0.00%</b>



# 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.

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
<b>Beginning Fund Balance</b>	60,020	58,308	58,308	55,508	(2,800)	-4.80%
<b>REVENUES</b>						
Investment Income	899	500	414	500	-	0.00%
Miscellaneous	2,245	4,450	1,737	4,450	-	0.00%
<b>Total Revenues</b>	3,144	4,950	2,150	4,950	-	0.00%
<b>EXPENDITURES</b>						
Public Safety Expenditures	4,856	13,324	4,950	4,950	(8,374)	-62.85%
<b>Total Expenditures</b>	4,856	13,324	4,950	4,950	(8,374)	-62.85%
Increase (Decrease) in Fund Balance	(1,712)	(8,374)	(2,800)	-	8,374	0.00%
<b>Ending Fund Balance</b>	<b>58,308</b>	<b>49,934</b>	<b>55,508</b>	<b>55,508</b>	<b>5,574</b>	<b>11.16%</b>



## 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 \$128,000 annually.

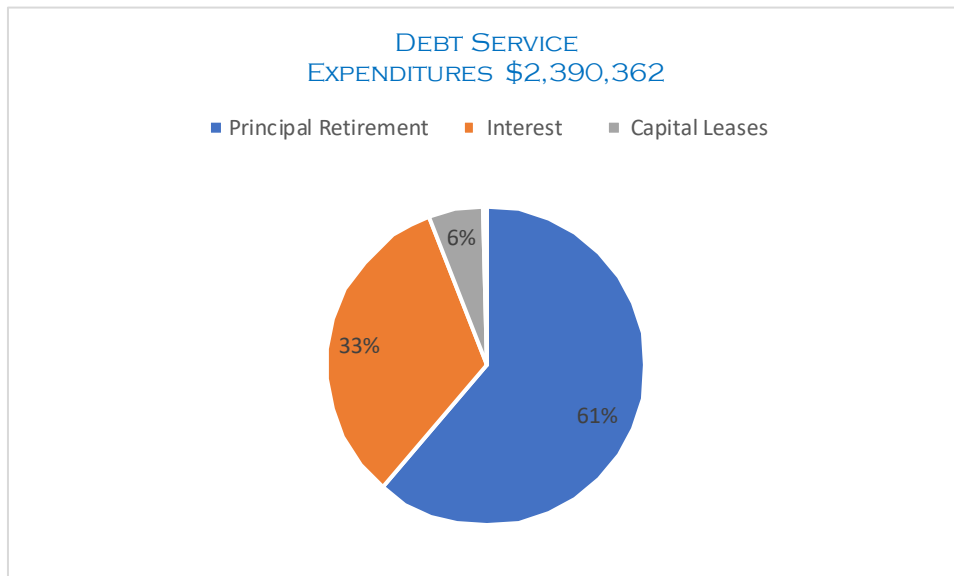
	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
<b>Beginning Fund Balance</b>	-	20,054	20,054	22,178	2,124	0.00%
<b>REVENUES</b>						
Miscellaneous	20,054	153,376	127,440	128,000	(25,376)	-16.54%
<b>Total Revenues</b>	20,054	153,376	127,440	128,000	(25,376)	-16.54%
<b>EXPENDITURES</b>						
Street Projects	-	153,376	125,316	128,000	(25,376)	-16.54%
<b>Total Expenditures</b>	-	153,376	125,316	128,000	(25,376)	-16.54%
Increase (Decrease) in Fund Balance	20,054	-	2,124	-	-	0.00%
<b>Ending Fund Balance</b>	<b>20,054</b>	<b>20,054</b>	<b>22,178</b>	<b>22,178</b>	<b>2,124</b>	<b>0.00%</b>

There will be a \$1.87 charge, per month, to residential utility customers in FY21. There will be also be a \$6.00 charge, per month, to commercial customers in FY21.

## 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.

	FY19 Actual	FY20 Amended Budget	FY20 Year End Estimate	FY21 Proposed Budget	Variance from FY20	% Change from FY20
<b>Beginning Fund Balance</b>	59,446	(149,863)	(149,863)	(147,037)		
Ad Valorem Taxes	1,252,506	1,317,240	1,321,240	1,323,532	6,292	0.48%
Interest	1,916	1,000	912	1,000	-	0.00%
Transfers	819,217	1,086,850	1,086,850	1,065,830	(21,020)	-1.93%
<b>TOTAL RESOURCES</b>	<b>\$ 2,073,639</b>	<b>\$ 2,405,090</b>	<b>\$ 2,409,002</b>	<b>\$ 2,390,362</b>	<b>\$ (14,728)</b>	<b>-0.61%</b>
Principal Retirement	1,312,000	1,367,000	1,368,637	1,463,000	96,000	7.02%
Interest	860,281	820,750	820,750	788,196	(32,554)	-3.97%
Capital Leases	75,855	213,090	213,090	133,466	(79,624)	-37.37%
Fiscal Agent Fees	4,200	4,250	3,700	5,700	1,450	34.12%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,252,335</b>	<b>\$ 2,405,090</b>	<b>\$ 2,406,177</b>	<b>\$ 2,390,362</b>	<b>\$ (14,728)</b>	<b>-0.61%</b>
GAAP	(30,612)					
<b>Ending Fund Balance</b>	<b>(149,863)</b>	<b>(149,863)</b>	<b>(147,037)</b>	<b>(147,037)</b>	<b>-</b>	<b>0.00%</b>



CITY OF EL CAMPO, TEXAS  
FY21 DETAILED ADOPTED BUDGET  
DEBT SERVICE FUND

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	FY 21 Adopted Budget	Variance from FY20	% Change in budget from FY20 to FY21
508-842	08 Debt - Principal	0	0	0	0	0	0%
508-843	08 Debt - Interest	0	0	0	0	0	0%
508-844	08 Debt - Fees	0	0	0	0	0	0%
<b>08-2008 Debt Service Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
510-842	10 Debt - Principal	50,000	50,000	50,000	0	-50,000	-100%
510-843	10 Debt - Interest	53,588	48,450	48,450	0	-48,450	-100%
510-844	10 Debt - Fees	500	500	500	0	-500	-100%
<b>10-2010 Debt Service Total</b>		<b>104,088</b>	<b>98,950</b>	<b>98,950</b>	<b>0</b>	<b>-98,950</b>	<b>-100%</b>
512-842	12 Debt - Principal	225,000	245,000	245,000	255,000	10,000	4%
512-843	12 Debt - Interest	53,925	36,380	36,380	28,875	-7,505	-21%
512-844	12 Debt - Fees	550	550	550	550	0	0%
<b>12-2012 Debt Service Total</b>		<b>279,475</b>	<b>281,930</b>	<b>281,930</b>	<b>284,425</b>	<b>2,495</b>	<b>1%</b>
513-842	13 GOBs- Principal	95,000	100,000	100,000	100,000	0	0%
513-843	13 GOBs - Interest	23,706	17,610	17,610	15,545	-2,065	-12%
513-844	13 GOBs - Fees	500	500	500	500	0	0%
<b>13-2013 GOBs Total</b>		<b>119,206</b>	<b>118,110</b>	<b>118,110</b>	<b>116,045</b>	<b>-2,065</b>	<b>-2%</b>
513-852	13 COs - Principal	135,000	145,000	145,000	145,000	0	0%
513-853	13 COs - Interest	55,844	47,540	47,540	44,550	-2,990	-6%
513-854	13 COs - Fees	0	0	0	250	250	0%
<b>13-2013 COs Total</b>		<b>190,844</b>	<b>192,540</b>	<b>192,540</b>	<b>189,800</b>	<b>-2,740</b>	<b>-1%</b>
513-862	13 COs Series A- Principal	100,000	110,000	110,000	115,000	5,000	5%
513-863	13 COs Series A - Interest	83,250	73,330	73,330	70,790	-2,540	-3%
513-864	13 COs Series A- Fees	0	500	500	500	0	0%
<b>13-2013 COs Total</b>		<b>183,250</b>	<b>183,830</b>	<b>183,830</b>	<b>186,290</b>	<b>2,460</b>	<b>1%</b>
514-842	14 Tax Notes - Principal	70,000	75,000	75,000	75,000	0	0%
514-843	14 Tax Notes - Interest	5,918	2,440	2,440	840	-1,600	-66%
514-844	14 Tax Notes - Fees	250	250	250	250	0	0%
<b>14-2014 Tax Notes Total</b>		<b>76,168</b>	<b>77,690</b>	<b>77,690</b>	<b>76,090</b>	<b>-1,600</b>	<b>-2%</b>
514-852	14 COs - Principal	85,000	90,000	90,000	90,000	0	0%
514-853	14 COs- Interest	91,863	86,710	86,710	84,915	-1,795	-2%
514-854	14 COs - Fees	250	250	250	250	0	0%
<b>14-2014 COs Total</b>		<b>177,113</b>	<b>176,960</b>	<b>176,960</b>	<b>175,165</b>	<b>-1,795</b>	<b>-1%</b>
514-862	14 COs Series A - Principal	37,000	37,000	37,000	38,000	1,000	3%
514-863	14 COs Series A- Interest	1,339	1,290	1,290	1,150	-140	-11%
514-864	14 COs Series A - Fees	700	700	700	700	0	0%
<b>14-2014 COs Series A Total</b>		<b>39,039</b>	<b>38,990</b>	<b>38,990</b>	<b>39,850</b>	<b>860</b>	<b>2%</b>

CITY OF EL CAMPO, TEXAS  
FY21 DETAILED ADOPTED BUDGET  
DEBT SERVICE FUND (CONTINUED)

		FY19 Actual	FY 20 Amended Budget	FY 20 Year End Estimate	FY 21 Adopted Budget	Variance from FY20	% Change in budget from FY20 to FY21
515-842	15 COs - Principal	15,000	15,000	15,000	15,000	0	0%
515-843	15 COs - interest	1,247	750	750	665	-85	-11%
515-844	15 COs - Fees	0	0	0	700	700	0%
	<b>15-2015 COs Total</b>	<b>16,247</b>	<b>15,750</b>	<b>15,750</b>	<b>16,365</b>	<b>615</b>	<b>4%</b>
515-852	15 COs Series A - Principal	100,000	110,000	110,000	110,000	0	0%
515-853	15 COs Series A- Interest	89,225	81,480	81,480	78,725	-2,755	-3%
515-854	15 COs Series A - Fees	250	250	250	250	0	0%
	<b>15-2015 COs Series A Total</b>	<b>189,475</b>	<b>191,730</b>	<b>191,730</b>	<b>188,975</b>	<b>-2,755</b>	<b>-1%</b>
515-862	15 GOBs - Principal	95,000	105,000	105,000	110,000	5,000	5%
515-863	15 GOBs- Interest	186,938	175,140	175,140	170,840	-4,300	-2%
545-864	15 GOBs- Fees	263	500	500	500	0	0%
	<b>15-2015 GOBs Total</b>	<b>282,201</b>	<b>280,640</b>	<b>280,640</b>	<b>281,340</b>	<b>700</b>	<b>0%</b>
516-842	16 GOBs - Principal	0	285,000	285,000	295,000	10,000	4%
516-843	16 GOBs- Interest	278,561	249,630	249,630	235,125	-14,505	-6%
516-844	16 GOBs- Fees	250	250	250	250	0	0%
	<b>16-2016 GOBs Total</b>	<b>278,811</b>	<b>534,880</b>	<b>534,880</b>	<b>530,375</b>	<b>-4,505</b>	<b>-1%</b>
519-842	19 Tax Notes - Principal	0	0	0	80,000	80,000	0%
519-843	19 Tax Notes - Interest	0	0	0	8,550	8,550	0%
519-544	19 Tax Notes - Fees	0	0	0	500	500	0%
	<b>19-2019 Tax Notes Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89,050</b>	<b>89,050</b>	<b>0%</b>
519-852	19 COs - Principal	0	0	0	35,000	35,000	0%
519-853	19 COs - interest	0	0	0	47,625	47,625	0%
519-854	19 COs - Fees	0	0	0	500	500	0%
	<b>19-2019 COs Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,125</b>	<b>83,125</b>	<b>0%</b>
517-842	Gradall Capital Lease	19,638	19,640	19,640	19,640	0	0%
517-843	Street Sweeper Capital Lease	38,014	38,010	38,010	44,889	6,879	18%
517-844	Generators Capital Lease	78,331	0	0	0	0	0%
517-845	Dump Truck Capital Lease	0	16,390	16,390	16,390	0	0%
517-846	Tractor/Shredder Capital Lease	0	17,700	17,700	17,700	0	0%
517-847	Zipper Capital Lease	0	61,350	61,350	0	-61,350	100%
517-848	Jetting Machine Capital Lease	0	30,000	30,000	34,847	4,847	100%
517-849	Sewer Vactor Truck Capital Lease	0	30,000	30,000	0	-30,000	100%
	<b>17- Capital Leases</b>	<b>135,984</b>	<b>213,090</b>	<b>213,090</b>	<b>133,466</b>	<b>-79,624</b>	<b>-37%</b>
<b>*** FUND (60) TOTAL EXPENDITURES ***</b>		<b>2,071,898</b>	<b>2,405,090</b>	<b>2,405,090</b>	<b>2,390,361</b>	<b>-186,904</b>	<b>-8%</b>

CITY OF EL CAMPO  
COMBINED OUTSTANDING DEBT SERVICE TO MATURITY

	Principal	Interest	Debt Service	Annual Debt Service
02/01/21	1,463,000	405,267	1,868,267	
08/01/21	0	382,926	382,926	2,251,194
02/01/22	1,438,000	382,926	1,820,926	
08/01/22	0	359,166	359,166	2,180,093
02/01/23	1,488,000	359,166	1,847,166	
08/01/23	0	334,331	334,331	2,181,498
02/01/24	1,558,000	334,331	1,892,331	
08/01/24	0	307,203	307,203	2,199,534
02/01/25	1,360,000	307,112	1,667,112	
08/01/25	0	280,958	280,958	1,948,070
02/01/26	1,385,000	280,867	1,665,867	
08/01/26	0	257,591	257,591	1,923,458
02/01/27	1,350,000	257,591	1,607,591	
08/01/27	0	235,016	235,016	1,842,606
02/01/28	1,270,000	235,016	1,505,016	
08/01/28	0	213,128	213,128	1,718,144
02/01/29	1,315,000	213,128	1,528,128	
08/01/29	0	191,475	191,475	1,719,603
02/01/30	1,115,000	191,475	1,306,475	
08/01/30	0	172,650	172,650	1,479,125
02/01/31	980,000	172,650	1,152,650	
08/01/31	0	156,069	156,069	1,308,719
02/01/32	1,015,000	156,069	1,171,069	
08/01/32	0	138,906	138,906	1,309,975
02/01/33	855,000	138,906	993,906	
08/01/33	0	123,506	123,506	1,117,413
02/01/34	700,000	123,506	823,506	
08/01/34	0	111,369	111,369	934,875
02/01/35	725,000	111,369	836,369	
08/01/35	0	99,088	99,088	935,456
02/01/36	560,000	99,088	659,088	
08/01/36	0	89,203	89,203	748,291
02/01/37	575,000	89,203	664,203	
08/01/37	0	79,053	79,053	743,256
02/01/38	600,000	79,053	679,053	
08/01/38	0	68,447	68,447	747,500
02/01/39	625,000	68,447	693,447	
08/01/39	0	57,400	57,400	750,847
02/01/40	465,000	57,400	522,400	
08/01/40	0	49,250	49,250	571,650
02/01/41	475,000	49,250	524,250	
08/01/41	0	40,925	40,925	565,175
02/01/42	495,000	40,925	535,925	
08/01/42	0	32,250	32,250	568,175
02/01/43	515,000	32,250	547,250	
08/01/43	0	23,200	23,200	570,450
02/01/44	535,000	23,200	558,200	
08/01/44	0	13,800	13,800	572,000
02/01/45	550,000	13,800	563,800	
08/01/45	0	4,125	4,125	567,925
02/01/46	275,000	4,125	279,125	279,125
	23,687,000	8,047,155	31,734,155	31,734,155

DEBT SERVICE FUND  
COMBINED OUTSTANDING DEBT SERVICE TO MATURITY

	Principal	Interest		Debt Service	Annual Debt Service
02/01/21	748,849	281,889		1,030,738	
08/01/21	0	270,180	270,180	270,180	1,300,918
02/01/22	771,425	270,180		1,041,604	
08/01/22	0	256,940	527,120	256,940	1,298,544
02/01/23	802,960	256,940		1,059,900	
08/01/23	0	243,031	499,972	243,031	1,302,932
02/01/24	839,227	243,031		1,082,258	
08/01/24	0	227,635	470,666	227,635	1,309,892
02/01/25	753,687	227,635		981,321	
08/01/25	0	212,900	440,535	212,900	1,194,222
02/01/26	781,531	212,900		994,431	
08/01/26	0	201,678	414,579	201,678	1,196,110
02/01/27	754,356	201,678		956,034	
08/01/27	0	191,439	393,117	191,439	1,147,472
02/01/28	658,240	191,439		849,679	
08/01/28	0	182,491	373,930	182,491	1,032,170
02/01/29	681,585	182,491		864,076	
08/01/29	0	173,739	356,230	173,739	1,037,815
02/01/30	722,199	173,739		895,937	
08/01/30	0	161,415	335,153	161,415	1,057,352
02/01/31	750,043	161,415		911,458	
08/01/31	0	148,380	309,794	148,380	1,059,837
02/01/32	773,888	148,380		922,267	
08/01/32	0	134,929	283,308	134,929	1,057,196
02/01/33	781,622	134,929		916,550	
08/01/33	0	120,962	255,891	120,962	1,037,513
02/01/34	666,160	120,962		787,122	
08/01/34	0	109,456	230,419	109,456	896,579
02/01/35	690,115	109,456		799,571	
08/01/35	0	97,796	11,661	97,796	897,367
02/01/36	543,260	97,796		641,056	
08/01/36	0	88,215	186,010	88,215	729,270
02/01/37	557,720	88,215		645,935	
08/01/37	0	78,378	166,592	78,378	724,312
02/01/38	581,640	78,378		660,018	
08/01/38	0	68,104	146,482	68,104	728,122
02/01/39	606,100	68,104		674,204	
08/01/39	0	57,400	125,504	57,400	731,604
02/01/40	465,000	57,400		522,400	
08/01/40	0	49,250	106,650	49,250	571,650
02/01/41	475,000	49,250		524,250	
08/01/41	0	40,925	90,175	40,925	565,175
02/01/42	495,000	40,925		535,925	
08/01/42	0	32,250	73,175	32,250	568,175
02/01/43	515,000	32,250		547,250	
08/01/43	0	23,200	55,450	23,200	570,450
02/01/44	535,000	23,200		558,200	
08/01/44	0	13,800	37,000	13,800	572,000
02/01/45	550,000	13,800		563,800	
08/01/45	0	4,125	17,925	4,125	567,925
02/01/46	275,000	4,125	4,125	279,125	279,125
	16,774,603	6,659,123		23,433,726	23,433,726



UTILITY FUND  
COMBINED OUTSTANDING DEBT SERVICE TO MATURITY

	Principal	Interest	Debt Service	Annual Debt Service
02/01/21	714,151	123,379	837,530	
08/01/21	0	112,747	112,747	950,276
02/01/22	666,576	112,747	779,322	
08/01/22	0	102,226	102,226	881,548
02/01/23	685,040	102,226	787,266	
08/01/23	0	91,300	91,300	878,566
02/01/24	718,774	91,300	810,073	
08/01/24	0	79,568	79,568	889,641
02/01/25	606,314	79,477	685,791	
08/01/25	0	68,057	68,057	753,848
02/01/26	603,469	67,966	671,435	
08/01/26	0	55,912	55,912	727,348
02/01/27	595,645	55,912	651,557	
08/01/27	0	43,577	43,577	695,134
02/01/28	611,760	43,577	655,337	
08/01/28	0	30,637	30,637	685,974
02/01/29	633,416	30,637	664,052	
08/01/29	0	17,736	17,736	681,788
02/01/30	392,802	17,736	410,538	
08/01/30	0	11,235	11,235	421,773
02/01/31	229,957	11,235	241,192	
08/01/31	0	7,689	7,689	248,882
02/01/32	241,113	7,689	248,802	
08/01/32	0	3,977	3,977	252,779
02/01/33	73,379	3,977	77,356	
08/01/33	0	2,544	2,544	79,900
02/01/34	33,840	2,544	36,384	
08/01/34	0	1,913	1,913	38,296
02/01/35	34,885	1,913	36,798	
08/01/35	0	1,292	1,292	38,090
02/01/36	16,740	1,292	18,032	
08/01/36	0	989	989	19,020
02/01/37	17,280	989	18,269	
08/01/37	0	675	675	18,944
02/01/38	18,360	675	19,035	
08/01/38	0	343	343	19,378
02/01/39	18,900	343	19,243	19,243
	6,912,397	1,388,032	8,300,429	8,300,429

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

	Principal	Interest	Debt Service	Annual Debt Service
02/01/21	255,000	16,350	271,350	
08/01/21	0	12,525	12,525	283,875
02/01/22	265,000	12,525	277,525	
08/01/22	0	8,550	8,550	286,075
02/01/22	275,000	8,550	283,550	
08/01/13	0	4,425	4,425	287,975
02/01/24	295,000	4,425	299,425	299,425
	1,090,000	67,350	1,157,350	1,157,350

COMB TAX & REV CERTIFICATES OF OBLIGATION, 2013  
 (GF 10.00%, UT 90.00%)  
 ORIGINAL ISSUE: \$2,920,000  
 INTEREST RATES: 2.00-2.75%  
 ENERGY EFFICIENT IMPROVEMENTS \$2,650,000, MEMORAIL DRIVE EXTENSION \$270,000

	Principal	Interest	Debt Service	Annual Debt Service
02/01/21	145,000	23,047	168,047	
08/01/21	0	21,506	21,506	189,553
02/01/22	150,000	21,506	171,506	
08/01/22	0	19,913	19,913	191,419
02/01/23	150,000	19,913	169,913	
08/01/23	0	18,319	18,319	188,231
02/01/24	155,000	18,319	173,319	
08/01/24	0	16,672	16,672	189,991
02/01/25	160,000	16,672	176,672	
08/01/25	0	14,872	14,872	191,544
02/01/26	160,000	14,872	174,872	
08/01/26	0	13,072	13,072	187,944
02/01/27	165,000	13,072	178,072	
08/01/27	0	11,216	11,216	189,288
02/01/28	170,000	11,216	181,216	
08/01/28	0	9,303	9,303	190,519
02/01/29	175,000	9,303	184,303	
08/01/29	0	7,225	7,225	191,528
02/01/30	180,000	7,225	187,225	
08/01/30	0	5,088	5,088	192,313
02/01/31	180,000	5,088	185,088	
08/01/31	0	2,613	2,613	187,700
02/01/32	190,000	2,613	192,613	
08/01/32	0	0	0	192,613
	1,980,000	302,641	2,282,641	2,282,641

COMB TAX & REV CERTIFICATES OF OBLIGATION SERIES A, 2013

(GF 77.79%, UT 22.21%)

ORIGINAL ISSUE: \$2,525,000

INTEREST RATES: 2.90-4.00%

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

	Principal	Interest	Debt Service	Annual Debt Service
02/01/21	115,000	36,113	151,113	
08/01/21		34,675	34,675	185,788
02/01/22	120,000	34,675	154,675	
08/01/22		32,875	32,875	187,550
02/01/23	125,000	32,875	157,875	
08/01/23		31,000	31,000	188,875
02/01/24	130,000	31,000	161,000	
08/01/24		28,400	28,400	189,400
02/01/25	135,000	28,400	163,400	
08/01/25		25,700	25,700	189,100
02/01/26	140,000	25,700	165,700	
08/01/26		22,900	22,900	188,600
02/01/27	145,000	22,900	167,900	
08/01/27		20,000	20,000	187,900
02/01/28	150,000	20,000	170,000	
08/01/28		17,000	17,000	187,000
02/01/29	155,000	17,000	172,000	
08/01/29		13,900	13,900	185,900
02/01/30	165,000	13,900	178,900	
08/01/30		10,600	10,600	189,500
02/01/31	170,000	10,600	180,600	
08/01/31		7,200	7,200	187,800
02/01/32	175,000	7,200	182,200	
08/01/32		3,700	3,700	185,900
02/01/33	185,000	3,700	188,700	188,700
	1,910,000	532,013	2,442,013	2,442,013

COMB TAX & REV GENERAL OBLIGATION BONDS, 2013  
(GF 100%)

REFUNDING ISSUE: \$1,345,000

INTEREST RATES: 2.00-2.75%

REFUNDING OF 2007 DEBT

	Principal	Interest	Debt Service	Annual Debt Service
02/01/21	100,000	8,303	108,303	
08/01/21	0	7,241	7,241	115,544
02/01/22	100,000	7,241	107,241	
08/01/22	0	6,178	6,178	113,419
02/01/23	105,000	6,178	111,178	
08/01/23	0	5,063	5,063	116,241
02/01/24	110,000	5,063	115,063	
08/01/24	0	3,825	3,825	118,888
02/01/25	110,000	3,825	113,825	
08/01/25	0	2,588	2,588	116,413
02/01/26	115,000	2,588	117,588	
08/01/26	0	1,294	1,294	118,881
02/01/27	115,000	1,294	116,294	
08/01/27	0	0	0	116,294
	755,000	60,678	815,678	815,678

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
02/01/21	90,000	42,906	132,906	
08/01/21		42,006	42,006	174,913
02/01/22	90,000	42,006	132,006	
08/01/22		40,994	40,994	173,000
02/01/23	95,000	40,994	135,994	
08/01/23		39,806	39,806	175,800
02/01/24	95,000	39,806	134,806	
08/01/24		38,381	38,381	173,188
02/01/25	100,000	38,381	138,381	
08/01/25		36,381	36,381	174,763
02/01/26	105,000	36,381	141,381	
08/01/26		34,281	34,281	175,663
02/01/27	100,000	34,281	134,281	
08/01/27		32,281	32,281	166,563
02/01/28	100,000	32,281	132,281	
08/01/28		30,281	30,281	162,563
02/01/29	105,000	30,281	135,281	
08/01/29		28,181	28,181	163,463
02/01/30	125,000	28,181	153,181	
08/01/30		25,681	25,681	178,863
02/01/31	130,000	25,681	155,681	
08/01/31		23,081	23,081	178,763
02/01/32	135,000	23,081	158,081	
08/01/32		20,381	20,381	178,463
02/01/33	140,000	20,381	160,381	
08/01/33		17,581	17,581	177,963
02/01/34	145,000	17,581	162,581	
08/01/34		14,681	14,681	177,263
02/01/35	150,000	14,681	164,681	
08/01/35		11,963	11,963	176,644
02/01/36	155,000	11,963	166,963	
08/01/36		9,153	9,153	176,116
02/01/37	160,000	9,153	169,153	
08/01/37		6,253	6,253	175,406
02/01/38	170,000	6,253	176,253	
08/01/38		3,172	3,172	179,425
02/01/39	175,000	3,172	178,172	178,172
	2,365,000	951,988	3,316,988	3,316,988

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

	Principal	Interest	Debt Service	Annual Debt Service
02/01/21	75,000	844	75,844	75,844
	75,000	844	75,844	75,844

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

	Principal	Interest	Debt Service	Annual Debt Service
02/01/21	38,000	623	38,623	
08/01/21		526	526	39,150
02/01/22	38,000	526	38,526	
08/01/22		384	384	38,910
02/01/23	38,000	384	38,384	
08/01/23		203	203	38,587
02/01/24	38,000	203	38,203	38,203
	152,000	2,850	154,850	154,851



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

	Principal	Interest	Debt Service	Annual Debt Service
02/01/21	15,000	358	15,358	
08/01/21		308	308	15,666
02/01/22	15,000	308	15,308	
08/01/22		245	245	15,553
02/01/23	15,000	245	15,245	
08/01/23		172	172	15,416
02/01/24	15,000	172	15,172	
08/01/24		91	91	15,263
09/01/25	15,000	91	15,091	15,091
	75,000	1,988	76,988	76,988

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
02/01/21	110,000	40,050	150,050	
08/01/21		38,675	38,675	188,725
02/01/22	115,000	38,675	153,675	
08/01/22		36,375	36,375	190,050
02/01/23	120,000	36,375	156,375	
08/01/23		33,975	33,975	190,350
02/01/24	125,000	33,975	158,975	
08/01/24		31,475	31,475	190,450
02/01/25	130,000	31,475	161,475	
08/01/25		28,875	28,875	190,350
02/01/26	135,000	28,875	163,875	
08/01/26		26,175	26,175	190,050
02/01/27	140,000	26,175	166,175	
08/01/27		23,375	23,375	189,550
02/01/28	145,000	23,375	168,375	
08/01/28		20,475	20,475	188,850
02/01/29	150,000	20,475	170,475	
08/01/29		17,850	17,850	188,325
02/01/30	155,000	17,850	172,850	
08/01/30		15,138	15,138	187,988
02/01/31	160,000	15,138	175,138	
08/01/31		12,338	12,338	187,475
02/01/32	165,000	12,338	177,338	
08/01/32		9,450	9,450	186,788
02/01/33	170,000	9,450	179,450	
08/01/33		6,388	6,388	185,838
02/01/34	180,000	6,388	186,388	
08/01/34		3,238	3,238	189,625
02/01/35	185,000	3,238	188,238	188,238
	2,185,000	647,650	2,832,650	2,832,650

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
02/01/21	110,000	86,519	196,519	
08/01/21		84,319	84,319	280,838
02/01/22	115,000	84,319	199,319	
08/01/22		82,019	82,019	281,338
02/01/23	120,000	82,019	202,019	
08/01/23		79,619	79,619	281,638
02/01/24	125,000	79,619	204,619	
08/01/24		77,119	77,119	281,738
02/01/25	130,000	77,119	207,119	
08/01/25		74,519	74,519	281,638
02/01/26	135,000	74,519	209,519	
08/01/26		71,819	71,819	281,338
02/01/27	140,000	71,819	211,819	
08/01/27		69,719	69,719	281,538
02/01/28	145,000	69,719	214,719	
08/01/28		67,544	67,544	282,263
02/01/29	150,000	67,544	217,544	
08/01/29		65,294	65,294	282,838
02/01/30	155,000	65,294	220,294	
08/01/30		62,969	62,969	283,263
02/01/31	165,000	62,969	227,969	
08/01/31		60,288	60,288	288,256
02/01/32	170,000	60,288	230,288	
08/01/32		57,525	57,525	287,813
02/01/33	175,000	57,525	232,525	
08/01/33		54,463	54,463	286,988
02/01/34	185,000	54,463	239,463	
08/01/34		51,225	51,225	290,688
02/01/35	190,000	51,225	241,225	
08/01/35		47,900	47,900	289,125
02/01/36	200,000	47,900	247,900	
08/01/36		43,900	43,900	291,800
02/01/37	205,000	43,900	248,900	
08/01/37		39,800	39,800	288,700
02/01/38	215,000	39,800	254,800	
08/01/38		35,500	35,500	290,300
02/01/39	225,000	35,500	260,500	
08/01/39		31,000	31,000	291,500
02/01/40	235,000	31,000	266,000	
08/01/40		26,300	26,300	292,300
02/01/41	240,000	26,300	266,300	
08/01/41		21,500	21,500	287,800
02/01/42	250,000	21,500	271,500	
08/01/42		16,500	16,500	288,000
02/01/43	265,000	16,500	281,500	
08/01/43		11,200	11,200	292,700
02/01/44	275,000	11,200	286,200	
08/01/44		5,700	5,700	291,900
02/01/45	285,000	5,700	290,700	290,700
	4,605,000	2,561,994	7,166,994	7,166,994

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
02/01/21	295,000	121,250	416,250	
08/01/21		113,875	113,875	530,125
02/01/22	310,000	113,875	423,875	
08/01/22		106,125	106,125	530,000
02/01/23	325,000	106,125	431,125	
08/01/23		98,000	98,000	529,125
02/01/24	355,000	98,000	453,000	
08/01/24		89,125	89,125	542,125
02/01/25	370,000	89,125	459,125	
08/01/25		79,875	79,875	539,000
02/01/26	380,000	79,875	459,875	
08/01/26		74,175	74,175	534,050
02/01/27	400,000	74,175	474,175	
08/01/27		68,175	68,175	542,350
02/01/28	410,000	68,175	478,175	
08/01/28		62,025	62,025	540,200
02/01/29	420,000	62,025	482,025	
08/01/29		55,725	55,725	537,750
02/01/30	170,000	55,725	225,725	
08/01/30		53,175	53,175	278,900
02/01/31	175,000	53,175	228,175	
08/01/31		50,550	50,550	278,725
02/01/32	180,000	50,550	230,550	
08/01/32		47,850	47,850	278,400
02/01/33	185,000	47,850	232,850	
08/01/33		45,075	45,075	277,925
02/01/34	190,000	45,075	235,075	
08/01/34		42,225	42,225	277,300
02/01/35	200,000	42,225	242,225	
08/01/35		39,225	39,225	281,450
02/01/36	205,000	39,225	244,225	
08/01/36		36,150	36,150	280,375
02/01/37	210,000	36,150	246,150	
08/01/37		33,000	33,000	279,150
02/01/38	215,000	33,000	248,000	
08/01/38		29,775	29,775	277,775
02/01/39	225,000	29,775	254,775	
08/01/39		26,400	26,400	281,175
02/01/40	230,000	26,400	256,400	
08/01/40		22,950	22,950	279,350
02/01/41	235,000	22,950	257,950	
08/01/41		19,425	19,425	277,375
02/01/42	245,000	19,425	264,425	
08/01/42		15,750	15,750	280,175
02/01/43	250,000	15,750	265,750	
08/01/43		12,000	12,000	277,750
02/01/44	260,000	12,000	272,000	
08/01/44		8,100	8,100	280,100
02/01/45	265,000	8,100	273,100	
08/01/45		4,125	4,125	277,225
02/01/46	275,000	4,125	279,125	279,125
	6,980,000	2,587,000	9,567,000	9,567,000

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
02/01/21	80,000	4,655	84,655	
08/01/21		3,895	3,895	88,550
02/01/22	80,000	3,895	83,895	
08/01/22		3,135	3,135	87,030
02/01/23	80,000	3,135	83,135	
08/01/23		2,375	2,375	85,510
02/01/24	80,000	2,375	82,375	
08/01/24		1,615	1,615	83,990
02/01/25	80,000	1,615	81,615	
08/01/25		808	808	82,423
02/01/26	80,000	808	80,808	80,808
	480,000	28,310	508,310	508,310

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
02/01/21	35,000	24,250	59,250	
08/01/21	0	23,375	23,375	82,625
02/01/22	40,000	23,375	63,375	
08/01/22	0	22,375	22,375	85,750
02/01/23	40,000	22,375	62,375	
08/01/23	0	21,375	21,375	83,750
02/01/24	35,000	21,375	56,375	
08/01/24	0	20,500	20,500	76,875
02/01/25	130,000	20,500	150,500	
08/01/25	0	17,250	17,250	167,750
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
	1,035,000	301,850	1,336,850	1,336,850

# CAPITAL IMPROVEMENT PROGRAM

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

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

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

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

## Public Safety Projects

- ❖ Police Unit: \$40,000 for a vehicle and associated equipment for a marked Patrol Unit in the Police Department. Vehicles are replaced every three years due to extremely high mileage and utilization.

## Streets Projects

- ❖ *Sealcoating: \$400,000 annually to rehabilitate streets throughout El Campo, this is a multi-year effort.*
- ❖ Boom Mower: \$32,626 annually for four years to replace 2013 Boom Mower. The boom mower will assist in mowing the steep ditches unable to get a mower on, it will improve drainage and keeps the aesthetics.

## Water and Sewer Projects

- ❖ *Main Replacement: \$400,000 annually for rehabilitation on water collection mains or distribution mains. These funds are used throughout the fiscal year on areas identified as in need of system repair.*
- ❖ *Plant Maintenance: \$45,000 annually for water and sewer maintenance.*


## Operating Impact

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

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

*\*Items in italics are projects identified in the FY21 Strategic Plan.*

**City of El Campo**  
**Five Year Capital Improvement Project Sheet**

<b>PROJECT NUMBER:</b>	PS0103	<b>YEAR:</b>	2021			
<b>PROJECT NAME:</b>	POLICE DETECTIVE UNITS					
<b>DEPARTMENT:</b>	FIRE					
<b>DESCRIPTION:</b>	NEW DETECTIVE UNIT FOR POLICE					
<i>Purchase of two (2) new detective units to replace existing units, includes funds for vehicle and associated equipment.</i>						
<b>JUSTIFICATION:</b>						
<i>Vehicles are replaced every ten years. Existing vehicle will be auctioned and revenue will be placed in sale of fixed assets.</i>						
<b>BUDGET IMPACT:</b>						
<p style="text-align: center;"><b>Funds are included in the General Fund, line item 01-520-940.</b></p>						
<b>PROJECT COSTS</b>	<b>Five Year Plan Estimates</b>					<b>Totals</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Preliminary Engineering						
Design						0
Construction						0
Contingency						0
Other Costs	80,000					80,000
<b>Total Costs</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>
<b>FUNDING SOURCES</b>	<b>Five Year Plan Estimates</b>					<b>Totals</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
General Fund	80,000					80,000
						0
						80,000
<b>Total Funding</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>160,000</b>
<b>PROJECT SCHEDULE</b>	<b>Five Year Estimated Schedule</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Design						
Bid						
Construction						
<b>IMPACT ON BUDGET</b>	<b>Impact on Operations</b>					<b>Totals</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Operating Cost	1,500	1,500	1,500	1,500	1,500	7,500
<b>Total Impact</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>7,500</b>



# City of El Campo

## Five Year Capital Improvement Project Sheet

<b>PROJECT NUMBER:</b>	ST0104	<b>YEAR:</b>	2021			
<b>PROJECT NAME:</b>	BOOM MOWER					
<b>DEPARTMENT:</b>	STREETS					
<b>DESCRIPTION:</b>	NEW BOOM MOWER					
<p><i>Replacement of existing boom mower that is aged and in constant need of repair.</i></p>						
<b>JUSTIFICATION:</b>						
<p><i>This mower will improve aesthetics, improve stormwater runoff quality, and reduce hazards to employees mowing.</i></p>						
<b>BUDGET IMPACT:</b>						
<p>Funds are included in the General Fund, line item 01-531-920.</p>						
<b>PROJECT COSTS</b>	<b>Five Year Plan Estimates</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Totals</b>
Preliminary Engineering						
Design						0
Construction						0
Contingency						0
Other Costs	32,626	32,626	32,626	32,626		130,504
<b>Total Costs</b>	<b>32,626</b>	<b>32,626</b>	<b>32,626</b>	<b>32,626</b>	<b>0</b>	<b>130,504</b>
<b>FUNDING SOURCES</b>						
	<b>Five Year Plan Estimates</b>					<b>Totals</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
General Fund	32,626	32,626	32,626	32,626		130,504
<b>Total Funding</b>	<b>32,626</b>	<b>32,626</b>	<b>32,626</b>	<b>32,626</b>	<b>0</b>	<b>130,504</b>
<b>PROJECT SCHEDULE</b>						
	<b>Five Year Estimated Schedule</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Design						
Bid						
Construction						
<b>IMPACT ON BUDGET</b>						
	<b>Impact on Operations</b>					<b>Totals</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Operating Cost	3,500	3,500	3,500	3,500	3,500	17,500
<b>Total Impact</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>17,500</b>



# City of El Campo

## Five Year Capital Improvement Project Sheet

<b>PROJECT NUMBER:</b>	PS0101	<b>YEAR:</b>	2020			
<b>PROJECT NAME:</b>	FIRE RESPONDER UNIT					
<b>DEPARTMENT:</b>	FIRE					
<b>DESCRIPTION:</b>	NEW RESPONDER UNIT FOR FIRE					
<i>Purchase of a new unit to replace existing unit, includes funds for vehicle and associated equipment.</i>						
<b>JUSTIFICATION:</b>						
<i>Vehicles are replaced every ten years. Existing vehicle will be auctioned and revenue will be placed in sale of fixed assets.</i>						
<b>BUDGET IMPACT:</b>						
<b>Funds are included in the General Fund, line item 01-522-940.</b>						
<b>PROJECT COSTS</b>	<b>Five Year Plan Estimates</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Totals</b>
Preliminary Engineering						
Design						0
Construction						0
Contingency						0
Other Costs	12,272	12,272	12,272			36,816
<b>Total Costs</b>	<b>12,272</b>	<b>12,272</b>	<b>12,272</b>	<b>0</b>	<b>0</b>	<b>36,816</b>
<b>FUNDING SOURCES</b>						
	<b>Five Year Plan Estimates</b>					<b>Totals</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
General Fund	12,272	12,272	12,272			36,816
						0
						36,816
<b>Total Funding</b>	<b>12,272</b>	<b>12,272</b>	<b>12,272</b>	<b>0</b>	<b>0</b>	<b>73,632</b>
<b>PROJECT SCHEDULE</b>						
	<b>Five Year Estimated Schedule</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Design						
Bid						
Construction						
<b>IMPACT ON BUDGET</b>						
	<b>Impact on Operations</b>					<b>Totals</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Operating Cost	1,500	1,500	1,500	1,500	1,500	7,500
<b>Total Impact</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>7,500</b>



**City of El Campo**  
**Five Year Capital Improvement Project Sheet**

<b>PROJECT NUMBER:</b>	PK0001	<b>YEAR:</b>	2020			
<b>PROJECT NAME:</b>	PARKS MOWER					
<b>DEPARTMENT:</b>	PARKS					
<b>DESCRIPTION:</b>	NEW MOWER FOR PARKS					
<p><i>Purchase of a new mower to maintain the parks system.</i></p>						
<b>JUSTIFICATION:</b>						
<p><i>Mowers are replaced as needed. Existing vehicle will be auctioned and revenue will be placed in sale of fixed assets.</i></p>						
<b>BUDGET IMPACT:</b>						
<p><b>Funds are included in the General Fund, line item 01-541-920.</b></p>						
<b>PROJECT COSTS</b>	<b>Five Year Plan Estimates</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Totals</b>
Preliminary Engineering						
Design						0
Construction						0
Contingency						0
Other Costs						0
<b>Total Costs</b>	0	0	0	0	0	0
<b>FUNDING SOURCES</b>						
	<b>Five Year Plan Estimates</b>					<b>Totals</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
General Fund						0
<b>Total Funding</b>	0	0	0	0	0	0
<b>PROJECT SCHEDULE</b>						
	<b>Five Year Estimated Schedule</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Design						
Bid						
Construction						
<b>IMPACT ON BUDGET</b>						
	<b>Impact on Operations</b>					<b>Totals</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Operating Cost	500	500	500	500	500	2,500
<b>Total Impact</b>	500	500	500	500	500	2,500



# City of El Campo

## Five Year Capital Improvement Project Sheet

PROJECT NUMBER:	ST0101	YEAR:	2020				
PROJECT NAME:	SEALCOATING						
DEPARTMENT:	STREETS						
DESCRIPTION:	SEALCOATING						
<div>Annual sealcoating of paved streets within the City of El Campo.</div>							
JUSTIFICATION:							
<div>Funds are budgeted annually to rehabilitate steets throughout El Campo, this is a multi-year effort.</div>							
BUDGET IMPACT:							
<div>Funds are included in the General Fund, line item 01-531-445.</div>							
PROJECT COSTS		Five Year Plan Estimates					
		2021	2022	2023	2024	2025	Totals
Preliminary Engineering							
Design							0
Construction		400,000	400,000	400,000	400,000	400,000	2,000,000
Contingency							0
Other Costs							0
Total Costs		400,000	400,000	400,000	400,000	400,000	2,000,000
FUNDING SOURCES		Five Year Plan Estimates					Totals
		2021	2022	2023	2024	2025	
General Fund		292,960	279,580	279,580	265,000	251,500	1,368,620
Transportation User Fee		107,040	120,420	120,420	135,000	148,500	631,380
Total Funding		400,000	400,000	400,000	400,000	400,000	2,000,000
PROJECT SCHEDULE		Five Year Estimated Schedule					
		2021	2022	2023	2024	2025	
Design							
Bid							
Construction		400,000	400,000	400,000	400,000	400,000	
IMPACT ON BUDGET		Impact on Operations					Totals
		2021	2022	2023	2024	2025	
Operating Cost		5,000	5,000	5,000	5,000	5,000	25,000
Total Impact		5,000	5,000	5,000	5,000	5,000	25,000

# City of El Campo

## Five Year Capital Improvement Project Sheet

<b>PROJECT NUMBER:</b>	ST0102	<b>YEAR:</b>	2020			
<b>PROJECT NAME:</b>	STREET SWEEPER					
<b>DEPARTMENT:</b>	STREETS					
<b>DESCRIPTION:</b>	NEW STREET SWEEPER					
<p><i>Replacement of existing street sweeper that is aged and in constant need of repair.</i></p>						
<b>JUSTIFICATION:</b>						
<p><i>This sweeper will improve aesthetics, improve stormwater runoff quality, improve air quality, and reduce hazards to automobiles, pedestrians and cyclists.</i></p>						
<b>BUDGET IMPACT:</b>						
<p>Funds are included in the Debt Service Fund, line item 60-517-843.</p>						
<b>PROJECT COSTS</b>	<b>Five Year Plan Estimates</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Totals</b>
Preliminary Engineering						
Design						0
Construction						0
Contingency						0
Other Costs	44,889	44,889	44,889	44,889	44,889	224,445
<b>Total Costs</b>	<b>44,889</b>	<b>44,889</b>	<b>44,889</b>	<b>44,889</b>	<b>44,889</b>	<b>224,445</b>
<b>FUNDING SOURCES</b>						
	<b>Five Year Plan Estimates</b>					<b>Totals</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Debt Service Fund	44,889	44,889	44,889	44,889	44,889	224,445
<b>Total Funding</b>	<b>44,889</b>	<b>44,889</b>	<b>44,889</b>	<b>44,889</b>	<b>44,889</b>	<b>224,445</b>
<b>PROJECT SCHEDULE</b>						
	<b>Five Year Estimated Schedule</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Design						
Bid						
Construction						
<b>IMPACT ON BUDGET</b>						
	<b>Impact on Operations</b>					<b>Totals</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Operating Cost	3,500	3,500	3,500	3,500	3,500	17,500
<b>Total Impact</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>17,500</b>



# City of El Campo

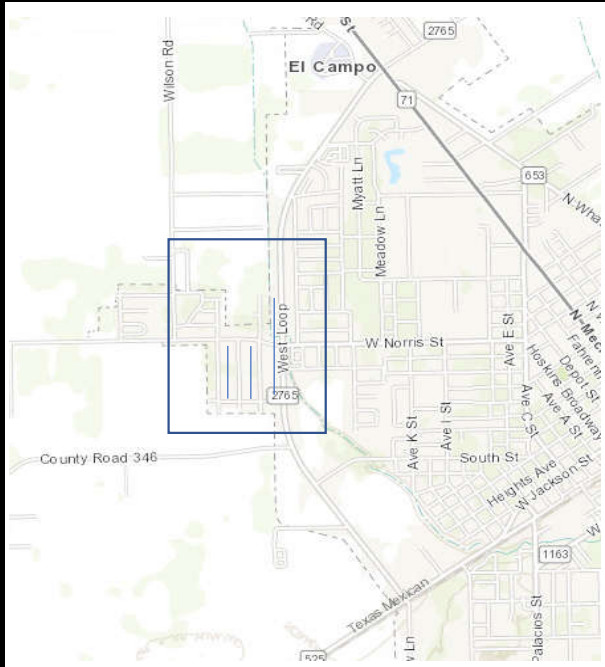
## Five Year Capital Improvement Project Sheet

<b>PROJECT NUMBER:</b>	ST0103	<b>YEAR:</b>	2020			
<b>PROJECT NAME:</b>	ASPHALT ZIPPER					
<b>DEPARTMENT:</b>	STREETS					
<b>DESCRIPTION:</b>	ASPHALT ZIPPER					
<p><i>Purchase of an Asphalt Zipper for full depth reclamation to street surface treatments.</i></p>						
<b>JUSTIFICATION:</b>						
<p><i>The Asphalt Zipper is the most cost-effective and productive way to repair roads and open utility trenches. It will solve base problems, rather than covering them up. It will turn existing asphalt into re-useable material, reducing or eliminating new material, reducing or eliminating new materials.</i></p>						
<b>BUDGET IMPACT:</b>						
<p>Funds are included in the Debt Service Fund, line item 60-519-842.</p>						
<b>PROJECT COSTS</b>	<b>Five Year Plan Estimates</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Totals</b>
Preliminary Engineering						
Design						0
Construction						0
Contingency						0
Other Costs	46,046	45,256	44,465	43,675	42,860	222,302
<b>Total Costs</b>	<b>46,046</b>	<b>45,256</b>	<b>44,465</b>	<b>43,675</b>	<b>42,860</b>	<b>222,302</b>
<b>FUNDING SOURCES</b>						
	<b>Five Year Plan Estimates</b>					<b>Totals</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Debt Service Fund	46,046	45,256	44,465	43,675	42,860	222,302
						0
<b>Total Funding</b>	<b>46,046</b>	<b>45,256</b>	<b>44,465</b>	<b>43,675</b>	<b>42,860</b>	<b>222,302</b>
<b>PROJECT SCHEDULE</b>						
	<b>Five Year Estimated Schedule</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Design						
Bid						
Construction						
<b>IMPACT ON BUDGET</b>						
	<b>Impact on Operations</b>					<b>Totals</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Operating Cost	1,000	1,000	1,000	1,000	1,000	5,000
<b>Total Impact</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>5,000</b>



# City of El Campo

## Five Year Capital Improvement Project Sheet

<b>PROJECT NUMBER:</b>	UT0100	<b>YEAR:</b>	2020				
<b>PROJECT NAME:</b>	MAIN REPLACEMENTS						
<b>DEPARTMENT:</b>	UTILITIES						
<b>DESCRIPTION:</b>	MAIN REPLACEMENTS						
<p><i>Annual funds for rehabilitation on water collection or distribution mains. The areas proposed for FY20 include the lines located on Michael Street, Byrne Street and Lynn Street.</i></p>							
<b>JUSTIFICATION:</b>							
<p><i>These funds are used throughout the year on areas identified as in need of system repair.</i></p>							
<b>BUDGET IMPACT:</b>							
<p><b>Funds are included in the Utility Fund, line item 02-575-915.</b></p>							
<b>PROJECT COSTS</b>	<b>Five Year Plan Estimates</b>						
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Totals</b>	
Preliminary Engineering							
Design						0	
Construction	400,000	400,000	400,000	400,000	400,000	2,000,000	
Contingency						0	
Other Costs						0	
<b>Total Costs</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>2,000,000</b>	
<b>FUNDING SOURCES</b>	<b>Five Year Plan Estimates</b>					<b>Totals</b>	
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>		
Utility Fund	400,000	400,000	400,000	400,000	400,000	2,000,000	
						0	
<b>Total Funding</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>2,000,000</b>	
<b>PROJECT SCHEDULE</b>	<b>Five Year Estimated Schedule</b>						
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>		
Design							
Bid							
Construction	400,000	400,000	400,000	400,000	400,000		
<b>IMPACT ON BUDGET</b>	<b>Impact on Operations</b>					<b>Totals</b>	
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>		
Operating Cost	1,000	1,000	1,000	1,000	1,000	5,000	
<b>Total Impact</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>5,000</b>	



**City of El Campo**  
**Five Year Capital Improvement Project Sheet**

<b>PROJECT NUMBER:</b>	UT0101	<b>YEAR:</b>	2020			
<b>PROJECT NAME:</b>	SEWER JETTING MACHINE					
<b>DEPARTMENT:</b>	UTILITIES					
<b>DESCRIPTION:</b>	SEWER JETTING MACHINE					
<i>Replacement of the aging jet machine.</i>						
<b>JUSTIFICATION:</b>						
<i>The sewer jetting machine is a powerful, drain chealning machine that uses high-pressure water jets to clear away blockages in residential and commercial lines.</i>						
<b>BUDGET IMPACT:</b>						
Funds are included in the Utility Fund, line item 02-508-718.						
<b>PROJECT COSTS</b>	<b>Five Year Plan Estimates</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Totals</b>
Preliminary Engineering						
Design						0
Construction						0
Contingency						0
Other Costs	34,847	34,847				69,694
<b>Total Costs</b>	<b>34,847</b>	<b>34,847</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,694</b>
<b>FUNDING SOURCES</b>						
	<b>Five Year Plan Estimates</b>					<b>Totals</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Utility Fund	34,847	34,847				69,694
						0
<b>Total Funding</b>	<b>34,847</b>	<b>34,847</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,694</b>
<b>PROJECT SCHEDULE</b>						
	<b>Five Year Estimated Schedule</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Design						
Bid						
Construction						
<b>IMPACT ON BUDGET</b>						
	<b>Impact on Operations</b>					<b>Totals</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Operating Cost	500	500	500	500	500	2,500
<b>Total Impact</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>2,500</b>





**City of El Campo**  
**Five Year Capital Improvement Project Sheet**

<b>PROJECT NUMBER:</b>	UT0102	<b>YEAR:</b>	2020				
<b>PROJECT NAME:</b>	PLANT MAINTENANCE						
<b>DEPARTMENT:</b>	UTILITIES						
<b>DESCRIPTION:</b>	PLANT MAINTENANCE						
<i>Annual plant maintenance.</i>							
<b>JUSTIFICATION:</b>							
<i>Funds are included for annual plant maintenance.</i>							
<b>BUDGET IMPACT:</b>							
<b>Funds are included in the Utility Fund, line item 02-575-916.</b>							
<b>PROJECT COSTS</b>		<b>Five Year Plan Estimates</b>					
		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Totals</b>
Preliminary Engineering							
Design							0
Construction							0
Contingency							0
Other Costs		45,000	45,000	45,000	45,000	45,000	225,000
<b>Total Costs</b>		<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>225,000</b>
<b>FUNDING SOURCES</b>							
		<b>Five Year Plan Estimates</b>					<b>Totals</b>
		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Utility Fund		45,000	45,000	45,000	45,000	45,000	225,000
<b>Total Funding</b>		<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>225,000</b>
<b>PROJECT SCHEDULE</b>							
		<b>Five Year Estimated Schedule</b>					
		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Design							
Bid							
Construction							
<b>IMPACT ON BUDGET</b>							
		<b>Impact on Operations</b>					<b>Totals</b>
		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Operating Cost							0
<b>Total Impact</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**City of El Campo**  
**Five Year Capital Improvement Project Sheet**

<b>PROJECT NUMBER:</b>	PS0102	<b>YEAR:</b>	2020			
<b>PROJECT NAME:</b>	AMBULANCE					
<b>DEPARTMENT:</b>	EMS					
<b>DESCRIPTION:</b>	NEW TYPE II AMBULANCE					
<p><i>Funds are requested to purchase the City's first Type II Ambulance for the use of transferring patients.</i></p>						
<b>JUSTIFICATION:</b>						
<p><i>This ambulance offers a compact shape, versatile construction, and economical purchase and maintenance costs. It will replace an aged unit that needs to be decommissioned due to high mileage and utilization.</i></p>						
<b>BUDGET IMPACT:</b>						
<p><b>Funds are included in the EMS Fund, line item 93-521-940.</b></p>						
<b>PROJECT COSTS</b>	<b>Five Year Plan Estimates</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Totals</b>
Preliminary Engineering						
Design						0
Construction						0
Contingency						0
Other Costs	98,000					98,000
<b>Total Costs</b>	<b>98,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>98,000</b>
<b>FUNDING SOURCES</b>						
	<b>Five Year Plan Estimates</b>					<b>Totals</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
EMS Fund	98,000					98,000
						0
<b>Total Funding</b>	<b>98,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>98,000</b>
<b>PROJECT SCHEDULE</b>						
	<b>Five Year Estimated Schedule</b>					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Design						
Bid						
Construction						
<b>IMPACT ON BUDGET</b>						
	<b>Impact on Operations</b>					<b>Totals</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	
Operating Cost	4,000	4,000	4,000	4,000	4,000	20,000
<b>Total Impact</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>



## APPENDIX A: BUDGET ORDINANCE AND TAX ORDINANCE

# BUDGET ORDINANCE No. 2020-XX

AN ORDINANCE ADOPTING AND APPROVING A BUDGET AND APPROPRIATING FUNDS FOR THE CITY OF EL CAMPO, TEXAS, FOR THE FISCAL YEAR OCTOBER 1, 2020, THROUGH SEPTEMBER 30, 2021 AND SETTING FORTH THE APPROPRIATIONS FOR SAID BUDGET.

WHEREAS, heretofore a budget for the fiscal year October 1, 2020, through September 30, 2021, 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, 2020, and ending September 30, 2021.

SECTION 2: That there is hereby appropriated the sum of \$10,025,562 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 Juvenile Case Management Fund for expenses associated with juvenile case management of the Court.

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

SECTION 5: That there is hereby appropriated the sum of \$4,950 to the Police Seizure Fund for the purpose of providing equipment and training for the Police Department.

SECTION 6: That there is hereby appropriated the sum of \$4,036,473 to the Water and Sewer Utility Fund for water and sewer operating expenses, necessary capital outlay and principal and interest payments on bonds and other debt instruments as they mature for the water and sewer departments.

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

SECTION 8: That there is hereby appropriated the sum of \$2,390,362 to the Debt Service Fund for the purpose of paying interest and principal payments on bonds and other debt instruments as they mature.

SECTION 9: That there is hereby appropriated the sum of \$1,981,095 to the EMS Fund for the purpose of providing emergency medical services.

SECTION 10: That there is hereby appropriated the sum of \$303,430 to the Information Technology Fund for the purpose of providing technology for city services.

SECTION 11: 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 \$128,000 to the Transportation User Fee Fund for street improvements.

SECTION 14: That there is hereby appropriated the sum of \$165,000 to the Civic Center Fund to support the operation and maintenance of the Civic Center.

SECTION 15: That there is hereby appropriated the sum of \$7,500 to the Court Technology Fund for expenses associated with technology of the Court.

SECTION 16: That this ordinance shall take effect and be in force immediately after its passage.

PASSED, APPROVED AND ADOPTED THIS 28th DAY OF SEPTEMBER 2020.

# TAX ORDINANCE No. 2020-XX

AN ORDINANCE SETTING THE TAX RATE AND LEVYING A TAX UPON ALL PROPERTY SUBJECT TO TAXATION WITHIN THE CITY OF EL CAMPO, TEXAS, FOR THE YEAR 2020; APPORTIONING SAID LEVY AMONG THE VARIOUS FUNDS AND ITEMS FOR WHICH REVENUE MUST BE RAISED; PROVIDING FOR THE COLLECTION OF TAXES THEREIN LEVIED; ASSESSING PENALTY AND INTEREST FOR THE NON-PAYMENT OF SUCH TAXES WITHIN THE TIME SET; AND DECLARING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EL CAMPO, TEXAS;

SECTION 1: That there shall be and the same is hereby levied and shall be assessed and collected for the year 2019 on all taxable property, real, personal and mixed, situated within the Corporate Limits of the City of El Campo, Texas, and not exempt by the Constitution of the State of Texas and valid State laws, an ad valorem tax of \$0. 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.xxxx

For Payment of Principal and Interest on Combined Tax and Revenue Certificates of Obligation, Series 2008, 2012, 2013, 2013A, 2014, 2014A, Tax Notes 2019 and General Obligation Refunding Bonds Series 2012, 2013, 2015, 2016 ..... \$0.xxxx

TOTAL TAX LEVY ..... \$0xxxx.

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, 2021. Penalty and interest shall accrue on any unpaid amount thereafter said date in accord with the rates and established by the State of Texas.

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

PASSED, APPROVED AND ADOPTED THIS 28th DAY OF SEPTEMBER, 2019.

## APPENDIX B: REVENUE SCHEDULE

CITY OF EL CAMPO, TEXAS  
FY 21 DETAILED PROPOSED BUDGET  
REVENUE SCHEDULE

		FY19 Actual	FY20 Amended	FY20 Estimate	FY21 Proposed
4110	CURRENT PROPERTY TAXES	2,932,255	2,902,800	2,902,800	2,902,800
4111	PRIOR YEAR TAXES	67,396	52,000	53,000	52,000
4112	PENALTY, INTEREST & COSTS	47,085	43,000	43,500	43,000
4120	SALES TAX ALLOCATION	4,376,437	4,555,523	4,555,000	4,555,523
4130	UF FRANCHISE TAX (5%)	182,800	186,790	186,000	195,255
4131	FRANCHISE TAX - GAS (5%)	89,745	91,500	91,000	91,500
4132	FRANCHISE TAX - AEP	290,028	291,000	295,000	291,000
4133	FRANCHISE TAX - WCEC	102,736	99,000	99,000	99,000
4134	FRANCHISE TAX - TELEPHONE	43,446	50,000	50,000	50,000
4135	FRANCHISE TAX - CABLE (5%)	45,976	46,000	43,000	46,000
4136	FRANCHISE TAX - GARBAGE (8%)	149,153	129,000	148,000	150,000
4140	MIXED BEVERAGE TAX	16,430	14,500	17,000	17,500
4141	INDUSTRIAL AGREEMENT TAX	12,651	8,890	8,500	8,890
<b>1 TAXES</b>		<b>\$8,356,138</b>	<b>\$8,470,003</b>	<b>\$8,491,800</b>	<b>\$8,502,468</b>
4204	COUNTY AMBULANCE CONTRIBUTION	0	0	55	0
4204	COUNTY ARREST FEES	575	0	285	0
4205	CDC CONTRIBUTION	4,473	0	4,473	5,000
4206	ECISD CONTRIBUTION	127,459	127,500	82,431	127,500
4207	GRANT REVENUE	605	0	129,612	0
<b>2 INTERGOVERNMENTAL</b>		<b>\$133,111</b>	<b>\$127,500</b>	<b>\$216,856</b>	<b>\$132,500</b>
4312	BUSINESS LICENSE	9,110	7,000	4,688	8,500
4314	BUILDING PERMITS	68,914	59,650	80,292	70,000
4316	ELECTRICAL PERMITS	10,918	9,000	8,417	9,000
4317	FIRE PERMITS	0	500	525	500
4318	PLUMBING PERMITS	11,581	12,000	8,621	12,000
4322	MECHANICAL PERMITS	10,530	7,500	7,206	7,500
4323	REINSPECTION FEES	600	0	400	0
4324	BUILDING CONTRACTORS LIC	10,850	9,500	9,600	9,500
4325	HEALTH PERMITS	12,500	11,000	10,500	11,000
4326	ELECTRICAL LICENSE	0	0	0	0
4328	DOG LICENSES	5,417	5,200	3,266	5,200
4330	BICYCLE LICENSE	99	200	69	200
4331	REPORTS	1,521	1,400	932	1,400
4332	SPECIAL USE PERMIT	150	0	0	0
4333	PREAPPLICATION FEE	0	0	0	0
<b>3 LICENSE &amp; PERMITS</b>		<b>\$142,190</b>	<b>\$122,950</b>	<b>\$134,516</b>	<b>\$134,800</b>
4410	MUNICIPAL COURT FINES	385,341	435,000	160,862	385,000
4411	INDIGENT DEFENSE FUND	3,009	3,560	1,238	3,560
4412	CIVIL JUSTICE FEE STATE	77	100	24	100
4413	CIVIL JUSTICE FEE CITY	8	10	3	10
4413	JUVENILE CASE MGMT FEE	0	0	645	0
<b>4 FINES</b>		<b>\$388,436</b>	<b>\$438,670</b>	<b>\$162,771</b>	<b>\$388,670</b>

CITY OF EL CAMPO, TEXAS  
FY 21 DETAILED PROPOSED BUDGET  
REVENUE SCHEDULE (CONTINUED)

		FY19 Actual	FY20 Amended	FY20 Estimate	FY21 Proposed
4501	RETURN CHECK FEE	30	30	0	30
4502	ANIMAL SHELTER FEES	3,260	3,400	9,530	3,400
4503	MOWING & DEMOLITION FEES	1,058	2,000	826	2,000
4508	SPECIAL USE PERMIT	725	1,000	100	1,000
4504	P & Z/BOA FEES	3,600	1,500	1,000	1,500
4506	CIVIC CENTER FEES	-300	0	-150	0
4507	RECREATIONAL FEES	9,495	11,500	2,025	11,500
4509	AQUATIC CENTER FEES	204,310	200,000	45,602	200,000
4512	DOWNTOWN DINNER TICKETS	-2,443	0	-125	0
5 CHARGES FOR SERVICES		\$219,735	\$219,430	\$58,808	\$219,430
4602	SALE OF FIXED ASSETS	0	10,000	4,296	10,000
4603	CASH OVER (SHORT)	0	0	10	0
4604	MISCELLANEOUS REVENUE	25,307	30,000	36,639	30,000
4610	CULVERT REVENUE	23,099	10,000	17,218	10,000
4620	LAND & BUILDING LEASES	27,975	25,600	24,000	25,600
4646	DONATIONS	0	0	0	0
4651	BOND PROCEEDS	300,550	0	0	0
6 MISCELLANEOUS		\$376,931	\$75,600	\$82,163	\$75,600
4701	INTEREST INCOME	37,451	37,500	19,362	37,500
4702	UNREALIZED GAIN/LOSS	0	0	0	0
7 INTEREST		\$37,451	\$37,500	\$19,362	\$37,500
<b>GENERAL FUND REVENUES</b>		<b>\$9,653,994</b>	<b>\$9,491,653</b>	<b>\$9,166,276</b>	<b>\$9,490,968</b>
4803	TRANSFER FROM F03	57,400	57,400	57,400	57,400
4805	TRANSFER FROM F24 H/M	52,711	54,500	54,500	54,500
4806	TRANSFER FROM F93 FUND	103,650	103,650	103,650	103,650
4807	TRANSFER FROM F02 OPER SUPPORT	272,100	272,100	272,100	311,546
4822	TRANSFER FROM F22 JUVENILE CASE MANAGEMENT	6,500	7,500	5,000	7,500
8 TRANSFERS		\$492,361	\$495,150	\$492,650	\$534,596
<b>GENERAL FUND RESOURCES</b>		<b>\$492,361</b>	<b>\$495,150</b>	<b>\$492,650</b>	<b>\$534,596</b>
4680	COURT TECHNOLOGY REVENUE	7,059	7,500	4,435	7,500
6 MISCELLANEOUS		\$7,059	\$7,500	\$4,435	\$7,500
4701	INTEREST INCOME	79	0	43	0
7 INTEREST		\$79	\$0	\$43	\$0
<b>COURT TECHNOLOGY FUND REVENUES</b>		<b>\$7,138</b>	<b>\$7,500</b>	<b>\$4,477</b>	<b>\$7,500</b>
4681	JUVENILE CASE MANAGEMENT REVENUE	7,302	7,500	7,048	7,500
6 MISCELLANEOUS		\$7,302	\$7,500	\$7,048	\$7,500
4701	INTEREST INCOME	27	0	13	0
7 INTEREST		\$27	\$0	\$13	\$0
<b>JUVENILE CASE MANAGEMENT FUND REVENUES</b>		<b>\$7,329</b>	<b>\$7,500</b>	<b>\$7,062</b>	<b>\$7,500</b>



CITY OF EL CAMPO, TEXAS  
FY 21 DETAILED PROPOSED BUDGET  
REVENUE SCHEDULE (CONTINUED)

		FY19 Actual	FY20 Amended	FY20 Estimate	FY21 Proposed
4100	REVENUES	169,874	160,000	154,661	160,000
1	TAXES	\$169,874	\$160,000	\$154,661	\$160,000
4701	INTEREST INCOME	516	0	653	0
7	INTEREST	\$516	\$0	\$653	\$0
<b>HOTEL/MOTEL FUND REVENUES</b>		<b>\$170,390</b>	<b>\$160,000</b>	<b>\$155,314</b>	<b>\$160,000</b>
4505	REVENUES	106,425	115,000	81,170	115,000
5	FEES	\$106,425	\$115,000	\$81,170	\$115,000
<b>CIVIC CENTER FUND REVENUES</b>		<b>\$106,425</b>	<b>\$115,000</b>	<b>\$81,170</b>	<b>\$115,000</b>
4824	TRANSFER FROM F24	52,711	54,500	54,000	54,500
8	TRANSFERS	\$52,711	\$54,500	\$54,000	\$54,500
<b>CIVIC CENTER FUND RESOURCES</b>		<b>\$52,711</b>	<b>\$54,500</b>	<b>\$54,000</b>	<b>\$54,500</b>
4604	MISCELLANEOUS	2,245	4,450	1,737	4,450
6	MISCELLANEOUS	\$2,245	\$4,450	\$1,737	\$4,450
4701	INTEREST INCOME	899	500	414	500
7	INTEREST	\$899	\$500	\$414	\$500
<b>POLICE SEIZURE FUND REVENUES</b>		<b>\$3,144</b>	<b>\$4,950</b>	<b>\$2,150</b>	<b>\$4,950</b>
4110	CURRENT PROPERTY TAXES	1,210,232	1,285,240	1,285,240	1,291,532
4111	PRIOR YEAR TAXES	26,549	20,000	25,000	20,000
4112	PENALTY AND INTEREST	15,725	12,000	11,000	12,000
1	TAXES	\$1,252,506	\$1,317,240	\$1,321,240	\$1,323,532
4701	INTEREST INCOME	1,916	1,000	912	1,000
7	INTEREST	\$1,916	\$1,000	\$912	\$1,000
<b>DEBT SERVICE REVENUES</b>		<b>\$1,254,422</b>	<b>\$1,318,240</b>	<b>\$1,322,152</b>	<b>\$1,324,532</b>
4807	TRANSFER FROM F02	730,089	974,140	974,140	953,120
4809	TRANSFER FROM F93	89,128	112,710	112,710	112,710
8	TRANSFERS	\$819,217	\$1,086,850	\$1,086,850	\$1,065,830
<b>DEBT SERVICE FUND RESOURCES</b>		<b>\$819,217</b>	<b>\$1,086,850</b>	<b>\$1,086,850</b>	<b>\$1,065,830</b>

CITY OF EL CAMPO, TEXAS  
FY 21 DETAILED PROPOSED BUDGET  
REVENUE SCHEDULE (CONTINUED)

		FY19	FY20	FY20	FY21
		Actual	Amended	Estimate	Proposed
4110	WATER COLLECTIONS	1,736,958	1,754,430	1,754,430	1,810,852
4120	SEWER COLLECTIONS	1,815,029	1,939,740	1,939,740	1,739,881
4135	OTHER	-175	0	0	0
4140	BULK WATER SALES	618	1,000	1,000	1,000
<b>1 CHARGES FOR SERVICES</b>		<b>\$3,552,431</b>	<b>\$3,695,170</b>	<b>\$3,695,170</b>	<b>\$3,551,733</b>
4300	PENALTY COLLECTIONS	94,256	96,000	78,190	96,000
4310	WATER TAPS	15,360	10,000	16,147	10,000
4315	WATER METER INSTALLATION	0	0	620	0
4320	SEWER TAPS	13,920	10,000	10,840	10,000
4330	REINSTATMENT FEES	36,877	37,500	29,889	37,500
<b>3 FEES AND PENALTIES</b>		<b>\$160,413</b>	<b>\$153,500</b>	<b>\$135,686</b>	<b>\$153,500</b>
4601	RETURNED CHECK FEES	1,650	1,700	1,700	1,700
4603	CASH OVER (SHORT)	-9	0	17	0
4645	MISCELLANEOUS	175,487	155,920	12,197	20,000
4651	REIMBURSEMENT - LOST LAGOON	60,931	0	139,623	188,440
<b>6 MISCELLANEOUS</b>		<b>\$238,059</b>	<b>\$157,620</b>	<b>\$153,537</b>	<b>\$210,140</b>
4701	INTEREST INCOME	36,677	35,000	35,000	35,000
4702	GAIN/LOSS INVESTMENTS	0	0	0	0
<b>7 INTEREST</b>		<b>\$36,677</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>
<b>WATER AND SEWER FUND REVENUES</b>		<b>\$3,987,580</b>	<b>\$4,041,290</b>	<b>\$4,019,394</b>	<b>\$3,950,373</b>
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
<b>8 TRANSFERS</b>		<b>\$86,100</b>	<b>\$86,100</b>	<b>\$86,100</b>	<b>\$86,100</b>
<b>WATER AND SEWER FUND RESOURCES</b>		<b>\$86,100</b>	<b>\$86,100</b>	<b>\$86,100</b>	<b>\$86,100</b>
4110	GARBAGE SERVICE	1,804,486	1,825,000	1,825,000	1,825,000
<b>1 CHARGES FOR SERVICES</b>		<b>\$1,804,486</b>	<b>\$1,825,000</b>	<b>\$1,825,000</b>	<b>\$1,825,000</b>
4615	BILLING FEE	133,480	143,500	143,500	143,500
<b>6 MISCELLANEOUS</b>		<b>\$133,480</b>	<b>\$143,500</b>	<b>\$143,500</b>	<b>\$143,500</b>
4701	INTEREST INCOME	271	0	116	0
<b>7 INTEREST</b>		<b>\$271</b>	<b>\$0</b>	<b>\$116</b>	<b>\$0</b>
<b>SOLID WASTE REVENUES</b>		<b>\$1,938,237</b>	<b>\$1,968,500</b>	<b>\$1,968,616</b>	<b>\$1,968,500</b>

CITY OF EL CAMPO, TEXAS  
FY 21 DETAILED PROPOSED BUDGET  
REVENUE SCHEDULE (CONTINUED)

		FY19 Actual	FY20 Amended	FY20 Estimate	FY21 Proposed
4202	ESD #4 CONTRIBUTION	910,104	997,120	997,120	997,120
2	INTERGOVERNMENTAL	\$910,104	\$997,120	\$997,120	\$997,120
4505	AMBULANCE FEES	943,698	990,834	991,000	954,500
5	CHARGES FOR SERVICES	\$943,698	\$990,834	\$991,000	\$954,500
4604	MISCELLANEOUS	244,958	26,800	102,048	28,000
6	MISCELLANEOUS	\$244,958	\$26,800	\$102,048	\$28,000
4701	INTEREST INCOME	1,717	1,600	1,500	1,600
7	INTEREST	\$1,717	\$1,600	\$1,500	\$1,600
<b>EMS REVENUES</b>		<b>\$2,100,478</b>	<b>\$2,016,354</b>	<b>\$2,091,668</b>	<b>\$1,981,220</b>
4801	TRANSFER FROM F01	175,490	234,000	234,000	234,000
4802	TRANSFER FROM F02	52,010	62,000	62,000	62,000
4809	TRANSFER FROM F93	7,430	7,430	7,430	7,430
4800	OTHER	0	0	0	0
8	TRANSFERS	\$234,930	\$303,430	\$303,430	\$303,430
<b>INFORMATION TECHNOLOGY FUND RESOURCES</b>		<b>\$234,930</b>	<b>\$303,430</b>	<b>\$303,430</b>	<b>\$303,430</b>
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
<b>FLEET REPLACEMENT RESOURCES</b>		<b>\$169,700</b>	<b>\$169,700</b>	<b>\$169,700</b>	<b>\$169,700</b>
4801	TRANSFER FROM F01	324,680	0	0	0
8	TRANSFERS	\$324,680	\$0	\$0	\$0
<b>GENERAL GOVERNMENT CIP FUND RESOURCES</b>		<b>\$324,680</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4802	TRANSFER FROM F02	490,000	0	0	0
8	TRANSFERS	\$490,000	\$0	\$0	\$0
<b>UTILITY CIP FUND RESOURCES</b>		<b>\$490,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4630	TRANSPORTATION USER FEE	20,054	153,376	127,440	128,000
6	FEES	\$20,054	\$153,376	\$127,440	\$128,000
<b>TRANSPORTATION USER FEE FUND</b>		<b>\$20,054</b>	<b>\$153,376</b>	<b>\$127,440</b>	<b>\$128,000</b>
<b>TOTAL REVENUES</b>		<b>\$19,249,190</b>	<b>\$19,284,363</b>	<b>\$18,945,719</b>	<b>\$19,138,543</b>
<b>TOTAL TRANSFER</b>		<b>\$2,669,699</b>	<b>\$2,195,730</b>	<b>\$2,192,730</b>	<b>\$2,214,156</b>
<b>TOTAL RESOURCES</b>		<b>\$21,918,887</b>	<b>\$21,480,093</b>	<b>\$21,138,449</b>	<b>\$21,352,699</b>

## 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 1/12<sup>th</sup> 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





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