

CITY OF EL CAMPO, TEXAS



ADOPTED BUDGET FY 2022-23

OCTOBER 1, 2022 – SEPTEMBER 30, 2023

ADOPTED BUDGET

CITY OF EL CAMPO, TX

Fiscal Year
October 1, 2022 – September 30, 2023

Mayor, At Large

Chris Barbee

Mayor Pro-Tem, At Large

Eugene Bustamante

Council Members

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

Appointed Officials

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

Management Team

Brittini Nanson..... Director of Finance
Rene Garcia..... Assistant City Manager/Director of Personnel
Gary Williamson Chief of Police
Kaylee KoudelaCity Secretary
Jerry Lewis Director of Utilities
Kevin ThompsonDirector of Public Works
Garret BubelaDirector of EMS
Jimmy George..... Emergency Management Coordinator

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BUDGET MESSAGE

October 1, 2022

To the Honorable Mayor and City Council Members:



Introduction

In accordance with Article IX of the City of El Campo Charter and Chapter 102 of the Texas Local Government Code, I am pleased to present for your consideration the proposed annual budget for the fiscal year 2022-2023, beginning October 1, 2022. 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 2022-23.

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 5% cost of living adjustment; or a market adjustment in base pay to entry level police officers, maintenance workers, and paramedics,
- (5) Add a fulltime Records Clerk for the Police Department, three additional School Resource Officers, and a part-time animal control officer,
- (6) Submit a budget using an *ad valorem* rate of less than an eight percent increase above the no new revenue rate.

Consequently, staff developed budget proposals for their departments assuming essentially the same level of service allocated in FY 2021-2022. 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.

Economic Outlook

Like all other local governments, El Campo faces inflationary pressures that are historically higher than most citizens and businesses experience. The U.S. Municipal Cost Index (designed by the *American City and County* to show the effects of inflation on the cost of providing municipal services) rose 8.6 percent for the 12-month period ending in May, while the U.S. Consumer Price Index (CPI) was 8.6 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 but a slower rates of growth than in 2022. While the prospects for Texas and El Campo in the immediate year are still positive and the FY 2022-23 sales tax is higher than FY 2021-2022, staff still projects a more conservative view of the coming year.

Notable Policies and Programs

Fund Balance Policy

While there is no statutory or regulatory requirement for a minimum fund balance, the generally accepted practice and rule of thumb is to have a fund balance of about 60-90 days. It has been several decades since El Campo was hit by a catastrophic event; however, such a storm, and as we learned this past 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 37 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 2022-23 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 United Health Care. Medical insurance is an important recruitment and retention benefit but also is a significant personnel expense.

The City is anticipating a 5-10 percent premium increase this year.

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 60.0 percent of expenditures, 20.6 percent in the Utility System Fund, 72.4 percent in the EMS Fund, and 42.3 percent overall.

A 5 percent cost of living wage increase is proposed for FY 2022-23, or a market adjustment in base pay for police officers, maintenance workers, and paramedics.

Also included in the proposed budget is a full-time Records Clerk for the Police Department, three School Resource Officers, and part-time Animal Control Officer.

General Fund

Revenues

1. **Tax Rate.** The no new revenue rate, i.e. the rate that generates approximately the same amount of revenue as FY 2022-23, is \$0.48419.
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 2022-23 budget includes an increase of 5.5 percent in revenue estimate as 2022-2023, reflecting an increase based off the actual sales tax dollars received during FY 2021-2022.
3. **Charges for Services.** Charges for services has increased slightly, reflecting the increases in the water and sewer rates.

Expenditures

1. **Personnel Services.** Personnel Services across each division/department will see an increase to support a 5% cost of living adjustment of all employees.
2. **Mayor and Council.** Additional funds are included for possibly replacing lobby furniture.
3. **Geographic Information Systems.** Additional funds are included to pay for the GIS Software.
4. **Finance.** Additional funds are included for the increase in fees due to the Central Appraisal District services, and the full-time position shared with personnel, the Accounting/Payroll Specialist.
5. **Planning.** Additional funds are included to help fight blight with additional funds allocated to Demolition of Vacant Buildings. Funds are also included in the budget to replace an aging vehicle.
6. **Police.** The addition of a full time Records Clerk position and three more School Resource Officers are included in this budget. Additional funds have been included for the rise in uniform costs, gas and oil, and an additional interdiction K-9.
7. **Public Works Administration.** Funds were increased to replace the underground fuel monitoring system.
8. **Parks.** Additional funds are included for Recreational Improvements and Parks Parking Lot Improvements. These items are outlined and identified in the City's Comprehensive Plan.

Utility System Fund**Revenues**

Charges for Services. There are proposed rates increases for FY23; the budget also proposed to decrease the base volume rate from 2,500 gallons to 2,000 gallons. The City's rate structure proposed is listed in the chart below.

	WATER		SEWER	
	Base Rate (first 2,000 gallons)	Rate per 1,000 gallons	Base Rate	Rate per 1,000 gallons
Residential	14.00	3.15	15.25	4.75
Residential (Seniors/Disabled)	11.20	2.52	12.20	3.80
Commercial	19.00	3.15	20.15	4.85
Schools	19.00	3.15	20.15	4.85

Expenditures

1. **Water and Sewer Administration.** This department saw a small decrease in budgeted funds with the elimination of a part-time Utility Billing Clerk position.
2. **Water Production and Wastewater Collection.** The proposed increase is for the water well maintenance contract that was approved by Council.
3. **Wastewater Treatment Plant.** The additional funds are to purchase two new mini excavators with the trade in of existing aging equipment.
4. **Personnel Services.** Included in the proposed budget is a proposed 5% cost of living adjustment across all departments/divisions, or a market adjustment to maintenance workers.

EMS Fund**Revenues**

Charges for Services. Charges for services has decreased from the FY22 levels by 6.74%.

Intergovernmental Revenue. This line item also remained stable from the previous fiscal years, but this year requesting an increase of \$112,600, a 9.26% increase, from Emergency Services District #4.

Expenditures

Personnel. Included in the proposed budget is a proposed 5% cost of living adjustment for management positions, and market adjustments for front line employees/paramedics.

Transportation User Fee (TUF) Fund

Revenues

Residential. Each residential customer will be charged \$2.00 on each bill, a 0.13 cent increase from the prior year.

Commercial. Each commercial customer will be charged \$7.00 on each bill, a \$1.00 increase from the prior year.

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

Conclusion

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

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

1. Continuing investment in the City's information technology;
2. Statutory obligations incurred by passing the threshold of 10,000 citizens;
3. Improvement and maintenance of the City's streets;
4. Repair or rehabilitation of the City's mains for both water and sanitary sewer;
5. Investment in human resources in Public Safety;
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 inflated economy, the proposed FY 2022-23 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 July 2022, the City's conservative fiscal policies and budgeting resulted in the sixth 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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of El Campo
Texas**

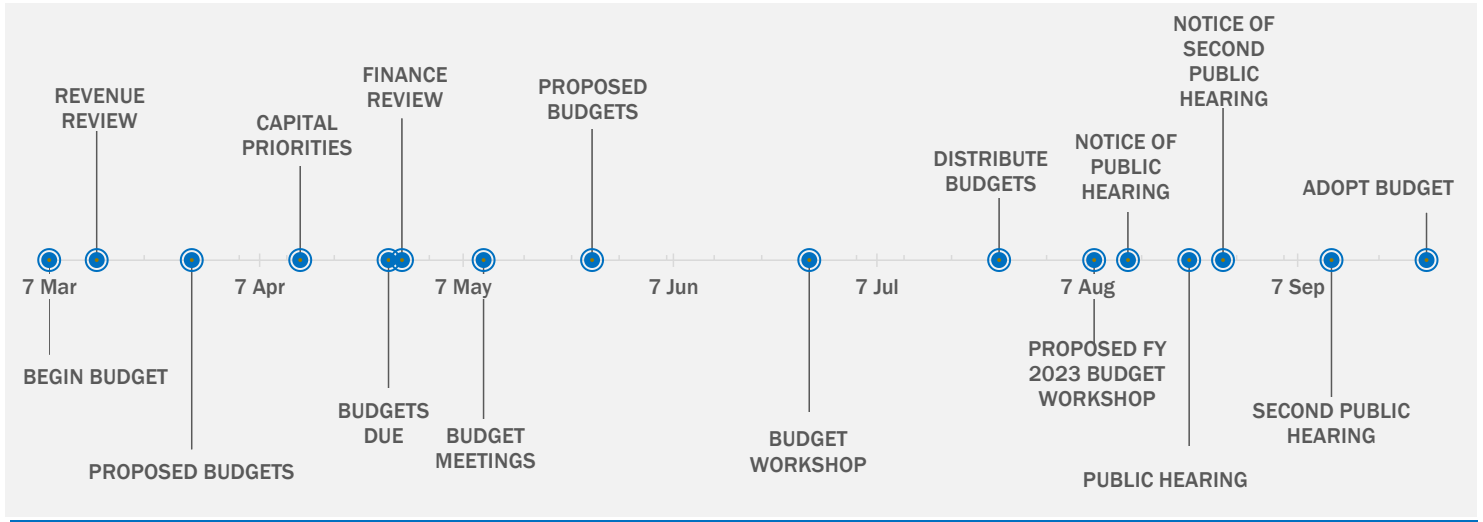
For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morrill

Executive Director

BUDGET CALENDAR



PROJECT DETAILS

DATE	MILESTONE	NOTES
7-Mar	Begin Budget	Begin 2022-2023 Budget Preparation
14-Mar	Revenue Review	Revenue review (Finance and Department Heads); Fixed costs preparation (Finance)
28-Mar	Proposed Budgets	Distribute proposed budgets to Department Heads
13-Apr	Capital Priorities	Ranking of capital priorities
26-Apr	Budgets Due	Budgets due to Finance
28-Apr	Finance Review	Finance review budgets
10-May	Budget Meetings	Budget meetings with departments (Finance, City Manager, Dept. heads)
26-May	Proposed Budgets	Prepare proposed budget
27-Jun	Budget Workshop	Budget workshop with Council
25-Jul	Distribute Budgets	Distribute budgets to Council
8-Aug	Proposed FY 2023 Budget Workshop	Discussion of proposed FY 2023 tax hearing; tax record vote to propose 2022 tax rate increase and schedule public hearing for August 13, 2022 (if necessary)
13-Aug	Notice of Public Hearing	Publish notice of public hearing on tax increase (if necessary)
22-Aug	Public Hearing	Call second public hearing on tax increase for September 12 (if necessary). Public hearing on tax increase (if necessary). Council work session on budget.
27-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.
12-Sep	Second Public Hearing	Second public hearing on tax rate increase (if necessary). Conduct hearing on revenues and expenses.
26-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
2021-2022 BUDGET
EXECUTIVE SUMMARY**

The following is a summary of key elements included in the Fiscal Year 2021-2022 Adopted Budget for the City of El Campo. The 2022 fiscal year begins October 1, 2021 and ends September 30, 2022.

The budget document is intended to provide decision makers with a better view of the City's resources and their utilization to accomplish the policy direction of the City Council. The intent is also to demonstrate the City's near-term commitments and to meet the financial policies adopted by the City Council. The document is also designed to show citizens the services being provided and their associated costs.

The following is a summary of the FY22 Adopted Budget, FY21 Amended Budget, and the FY21 Adopted Budget.

FY22 Adopted Net Budget Summary

	FY21 Adopted Budget	FY21 Amended Budget	FY22 Adopted Budget
General Fund	10,025,564	10,585,952	10,498,806
Court Technology Fund	7,500	7,500	7,500
Juvenile Case Mgmt Fund	7,500	7,500	7,500
Hotel/Motel Fund	160,000	160,000	160,000
Debt Service Fund	2,390,362	2,390,362	2,650,070
Police Seizure Fund	4,950	4,950	4,950
Water and Sewer Fund	4,036,473	4,088,005	4,444,106
Solid Waste Fund	1,968,500	1,968,500	2,677,600
Civic Center Fund	165,000	165,000	169,500
EMS Fund	1,981,095	2,032,042	2,130,761
TUF Fund	128,000	128,000	128,000
Fleet Replacement Fund	169,700	169,700	169,700
General Govt CIP	0	0	0
Utility CIP	0	0	0
IT Fund	303,430	303,430	303,430
TOTAL	21,348,072	22,010,941	23,351,923

Budget Basis

The budgets for the Governmental Funds (General Fund, Court Technology Fund, Hotel/Motel Fund, Debt Service Fund, Transportation User Fee Fund and Police Seizure Fund) are prepared on the modified accrual basis of accounting. Using this accounting method revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred with the exception of several items. The budgets for the Enterprise Funds (Water and Sewer, Solid Waste, Civic Center, and EMS Fund) are budgeted using a cash basis of accounting, in which transactions are only recognized when cash changes hands. The budgets for the Internal Service Fund (Information Technology also utilizes the modified accrual basis of budgeting and accounting.)

The City organization is composed of various departments or general service areas. Routine budget controls are exercised within activity centers at the category level (groupings of accounting objects into the items: personnel, supplies, maintenance, services, and capital). On an annual basis, fiscal control is at the Department level in the General Fund and Water and Sewer Fund and at the fund level for other funds.

Budgetary Management

The budget process begins early in the calendar year with the Finance staff preparing salary and benefit information. The process continues through early summer as departments prepare their budget requests. Budget requests are analyzed and reviewed, and the City Manager's Adopted Budget is developed using current levels of service.

A detailed review of departmental submissions is conducted to ensure that requests are complete and within the guidelines of the City Manager. The Finance Division prepares and provides budget estimates to all departments for many costs including salaries and benefits, utilities, and other costs. All other costs are held at the FY21 level. The base or target budgets prepared by departments are designed to provide the resources needed to maintain current service levels. Budgets submitted by departments are reviewed to make sure they include only those things necessary to maintain existing levels of service.

Vacant positions in the City were also reviewed in the budget process.

Fiscal and Budgetary Policies

Each year as part of the budget process, the Fiscal and Budgetary Policies will be reviewed. These policies are included as *Appendix E* in this document. Also included in the Appendices are the Debt Policy and the Charter Provisions. These policies serve as the framework for preparing the budget as well as for the financial management of the City.

Key Areas of Emphasis

Revenue growth appears equal to the costs of maintaining the current service levels throughout the City; however the margin is much smaller than in prior years. Staff continues to monitor various indicators of economic and fiscal health of the community. Monitoring is also done in order to better respond to economic conditions that may indicate a weakening in the local economy. Any such weakening could adversely affect the fiscal health of the City. If the economy does have an adverse effect on the City's fiscal health, choices on revenues and expenditures will have to be made to address the impact. This approach is important to ensure that any slow down in growth, or change in economic conditions does not adversely affect the financial position of the City.

Personnel

As a service providing organization, salaries and benefits account for the largest percentage of operating expenses. El Campo is similar to other cities in this respect. Personnel expenditures account for approximately 40% of total City operating and maintenance expenditures. The adopted budget includes 116 full time equivalent positions.

GENERAL FUND

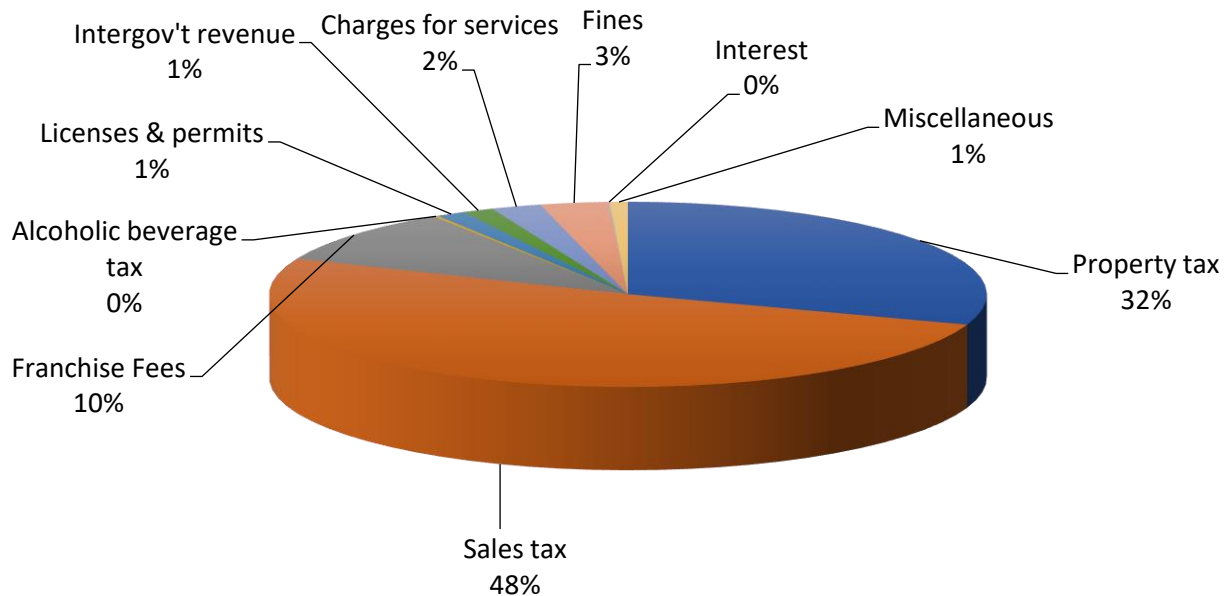
The General Fund is the chief operating fund of the City. The General Fund is a constitutional fund and is utilized to account for all City revenues and expenditures except those, which are required to be classed in other constitutional funds. Included in this fund is: public safety, general government,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

<p align="center">2021-2022 BUDGET BUDGET SUMMARY</p>

Revenues

The General Fund revenues and transfers are projected at \$10,498,806. This is a \$473,242 increase from the previous fiscal year's estimate for year-end due to increase in sales tax, franchise taxes, alcoholic beverage taxes, license and permits, and intergovernmental revenue.

FY22 Adopted General Fund Revenues



* Total does not add up to 100%. Alcoholic Beverage Tax is 0.20%, and Interest is 0.07%.

Taxes

Ad valorem tax, or property tax (including penalties and delinquent tax), is estimated at \$3,013,800 for FY22, which is the same amount budgeted the prior year.

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

Franchise fees are the General Fund's third largest revenue source and are projected to increase in FY22. Franchise fees are estimated to be \$953,480 for FY22, up \$30,725 from the year end estimate. Finally, alcoholic beverage taxes increased to \$2,500, slightly more than the year-end estimate.

Licenses and Permits

Licenses and permits are expected to increase in FY22. Licenses and permits are budgeted at \$133,450.

Intergovernmental Revenue

This source of revenue comes from the El Campo Independent School District for two School Resource Officers. This revenue source increased to \$136,325 for FY22.

Charges for Services

Revenues in this category include: animal shelter fees, mowing fees, recreational fees, and aquatic center fees. This revenue category has seen increases for the last ten years, primarily because of aquatic

center revenues. In the coming fiscal year, revenues are expected to stay at \$224,400. This revenue source makes up 2.26% of total General Fund revenues.

Penalties, Fines and Forfeiture

Penalties, fines and forfeitures comprise the General Fund's fourth largest revenue source. This revenue source is expected to be at \$303,670, a \$85,000 decrease from the amount budgeted in FY21.

Interest and Miscellaneous

The final revenue categories in the General Fund are interest, transfers and miscellaneous. Investment interest is budgeted at \$7,444 for FY22.

Miscellaneous revenues only constitute \$80,600 of the General Fund revenues. Included in this category are: sale of fixed assets, land leases, culvert revenue, gas and oil revenue.

Transfers

Transfers total \$565,785 and include transfers from the Hotel/Motel Fund, the Solid Waste Fund, the EMS Fund and the Water and Sewer Fund.

Expenditures and Transfers

The General Fund expenditures and transfers are budgeted at \$10,498,806.

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

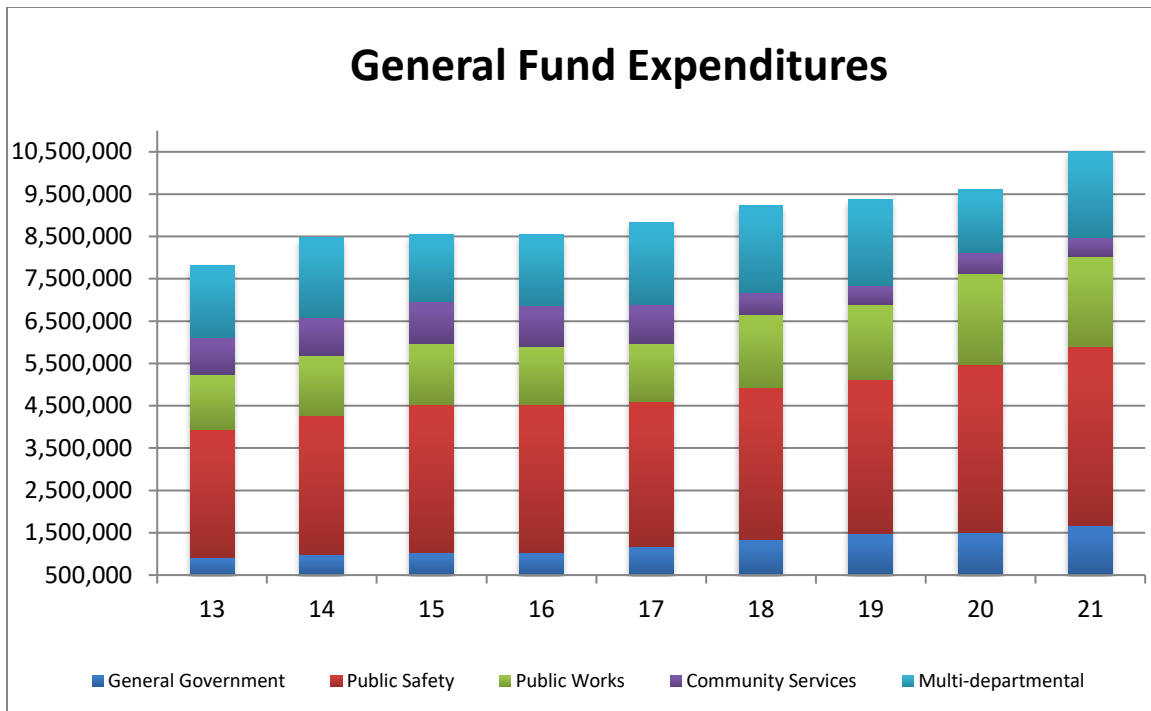
The largest General Fund expenditure is public safety, with a total budget of \$4,217,194, and an increase of \$93,988 or 21.62%. Public safety consists of: Police, Communications and Fire, and Emergency Management.

Multi-Departmental expenditures and transfers (Non-Departmental), total \$1,635,510 and \$383,270, respectively. Included in these expenditures are: property insurance, audit, attorney fees, and transfers to the Information Technology Fund, Fleet Replacement Fund and the Capital Project Fund.

Public Works comprises the third largest division. Total expenditures budgeted for FY22 is \$2,140,272. Public Works includes: Public Works Administration, Streets, Vehicle Maintenance and Parks and Facilities Maintenance.

The fourth largest category is General Government. For FY22, \$1,675,470 is budgeted, the increase from FY20 is due to the addition of personnel in Planning, as well as a full year for Geographic Information Systems. The budget includes Mayor and Council, Administration, Finance, Personnel, Municipal Court, Planning and Geographic Information Systems.

Finally, Community Services is the fifth largest expenditure in the General Fund. For FY22, \$447,090 is budgeted for Community Services Administration and Aquatic Center.



Categorical breakout of General Fund Expenditures

Personnel Services

The largest categorical expense in the General Fund is personnel services. This category increased 3.84% from the previous fiscal year. This is attributable to a cost of living raise for each employee at the City. The total budget for General Fund personnel is \$6,181,275.

Other Services

Other services are the second largest category in the General Fund and are expenses related to contracted services including engineering, legal fees, payments to appraisal district and payments to the outside agencies. This category has increased by 6.77%.

Operational Expense

Operational expense is the third largest category in the General Fund and includes: insurance, communications, training and travel, electricity, natural gas, dues and subscriptions, and other maintenance costs. Total Operation Expense for the General Fund for FY22 is \$1,330,970.

Supplies

Supplies include office supplies, uniforms, gas and oil, minor equipment and various other supplies. This category is up 2.71% from FY21, or \$11,528.

Repairs and maintenance

Repairs and maintenance expenditures are budgeted with a 0.08% decrease, mainly attributable to account for street seal coating in the General Fund rather than as a transfer to the General Government CIP Fund, as was the case in the previous fiscal year.

Fund Balance

It is the policy of the City to maintain an undesignated fund balance at a minimum of 90 days of current year budgeted expenditures. The City continues to meet this requirement. The policy also states that undesignated funds will be allowed to accumulate for capital projects. In FY21, additional funds were added to the fund balance.

COURT TECHNOLOGY FUND

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

Revenues

The Court Technology Fund revenues are projected at \$7,500. Funds are the same from the FY21 year-end levels.

Expenditures

Expenditures are budgeted at \$7,500 to support technology expenditures.

Fund Balance

Funds in the Court Technology Fund have been steadily expended on technological purchases for the court, including software to enable online payments of citations, and this fund will carry a small fund balance in FY21.

JUVENILE CASE MANAGEMENT FUND

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

Revenues

The Juvenile Case Management Fund revenues are projected at \$7,500. This is the same from the FY21 Year End estimate.

Expenditures and Transfers

Included in the Adopted Budget is \$7,500 for a transfer to the General Fund to support the Juvenile Case Manager in Municipal Court.

Fund Balance

The Juvenile Case Management Fund will carry a minor fund balance as \$(4,154).

HOTEL/MOTEL FUND

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

Revenues

Hotel/Motel tax revenues are projected at \$160,000, budgeted at the FY21 Year End Estimate.

Expenditures and Transfers

Hotel/Motel funds are used for two purposes: a payment to the Chamber of Commerce, in the amount of \$51,000. The Chamber provides information on developing the visitor industry in El Campo and a transfer for Civic Center operations and funding the marketing and tourism contracting, in the amount of \$54,500.

Fund Balance

The Hotel/Motel Fund will carry a fund balance as \$110,074.

DEBT SERVICE FUND

The Debt Service fund is used to account for the accumulation of resources and the payment of general long-term debt principal, interest and related costs. The interest and sinking amount is calculated on the

annual debt requirement. This fund functions as a governmental fund, which is accounted for using a modified accrual basis of accounting.

Revenues and Transfers

The Debt Service Fund revenues and transfers are projected to total \$2,650,070. This is slightly more than the 2021 budgeted amount due to the addition of a debt issuance to fund capital projects.

Taxes

Ad Valorem tax, or property tax, is estimated at \$1,400,962 for FY22.

Interest

The final revenue source in this fund is interest. Interest is projected at \$1,000 for FY22, which matches the year end estimate for FY21.

Transfers

A transfer in the amount of \$1,136,398 from the Water and Sewer Fund will be used for the debt associated with water and sewer projects and \$112,710 from the EMS Fund will be used to support the 2015 and 2016 GOB payments for the new Public Safety Building.

Expenditures

The Debt Service Fund expenditures are projected at \$2,650,070.

Debt Service expenses include: principal retirement, interest and fiscal charges, and fiscal agent fees.

The largest Debt Service Fund expense is principal retirement, with a total budget of \$1,498,000. Principal is still outstanding for the 2013 Certificates of Obligation Series A, 2014 Certificates of Obligation, 2014 Certificates of Obligation Series A, 2015 Certificates of Obligation, 2015 General Obligation Bonds, 2015 Certificates of Obligation Series A, 2016 General Obligation Bonds, 2019 Tax Notes, 2019 Certificate of Obligation Bonds, 2021 General Obligation Bonds, and 2021 Certificates of Obligation.

Interest payments are the second largest category in the Debt Service Fund, totaling \$822,170.

Capital leases are the third largest category, in the amount of \$324,750 for the street sweeper, dump truck, tractor/shredder and motor grader capital leases.

Finally, fiscal agent fees are the last category in the Debt Service Fund. Fiscal agent fees are projected at \$5,150 for FY22.

Fund Balance

Fund balance n FY21 totaled \$87,279.

POLICE SEIZURE FUND

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

Revenues

Revenues for the Police Seizure Fund are projected at \$4,950 for FY22.

Expenditures

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

Fund Balance

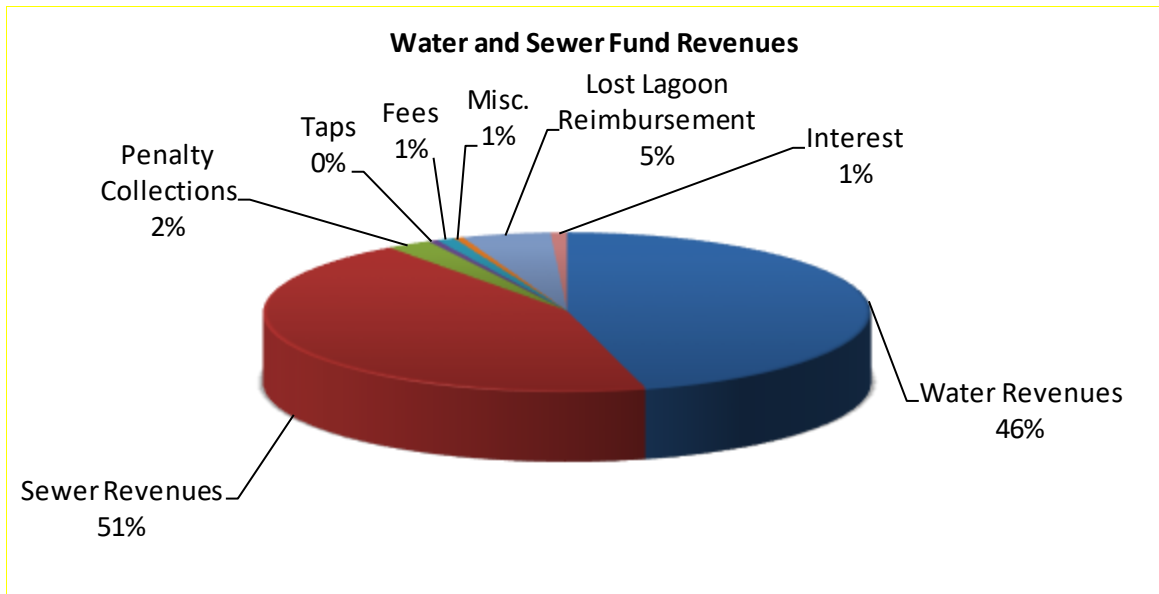
The Police Seizure Fund saw a decrease in fund balance in FY21, which is attributable to the purchase of equipment. The fund has \$32,682 in fund balance. It is anticipated that the fund levels will remain the same in FY22.

WATER AND SEWER FUND

The Water and Sewer Fund records transactions relative to the provision of water and wastewater services to the residents of the City. The Water and Sewer Fund utilizes water and sewer revenues, penalties, tap fees, reinstatement fees, and interest to fund these services. This fund functions as an enterprise fund, which is accounted for using a cash basis of accounting.

Revenues and Transfers

The Water and Sewer revenues are projected at \$4,444,106. This is stable from the previous fiscal year, an increase of only \$407,633 or 10.10%.



Water and Sewer Revenue

Water revenue is the largest revenue source in this fund and is projected to be \$2,031,886 for FY22.

Sewer revenue is the second largest revenue source in this fund and is estimated at \$2,008,000 for FY22, a decrease from the FY21 level.

Penalty Collections

Penalty collections remain stable in the budget. The FY22 budget includes \$96,000 for penalties.

Interest

Investment interest is budgeted at \$7,000 for FY22.

Taps, Fees, Lost Lagoon Reimbursement and Miscellaneous

Taps, fees, Lost Lagoon reimbursement and miscellaneous revenues only constitute \$155,920 of the Water and Sewer Fund revenues. Included in this category are: water taps, sewer taps, reinstatement fees, returned check fees, Lost Lagoon reimbursements and equity returns.

Transfers

Transfers only constitute \$86,100 (from the Solid Waste Fund) of the Water and Sewer Fund's resources.

Expenditures and Transfers

The Water and Sewer expenditures and transfers are projected at \$4,444,106.

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

The largest Water and Sewer Fund operating expense is Water Production and Wastewater Collection. Total expenditures budgeted for FY22 are \$1,682,000. Greater detail regarding expense can be found in the department summary section.

The second largest division is Wastewater Treatment Plant. For FY22, \$570,735 is budgeted for plant operations.

Administration is the third largest expense in the Water and Sewer Fund. For FY22, \$217,340 is budgeted for the administrative and billing function of this Fund.

Finally, Multi-departmental and transfers (Non-Departmental) round out the Water and Sewer Fund, with a total budget of 1,974,031. Included in these expenditures are: insurance payments, audit, professional services, bad debt, residential developer incentives, and transfers to the General Fund, Information Technology Fund, Debt Service Fund and transfers for Capital Projects.

Categorical breakout of Water and Sewer Fund Expenditures

Personnel Services

The largest categorical expense in the Water and Sewer Fund is personnel services. Personnel services are projected to increase 0.08% over the previous fiscal year.

Operational Expense

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

Other Services

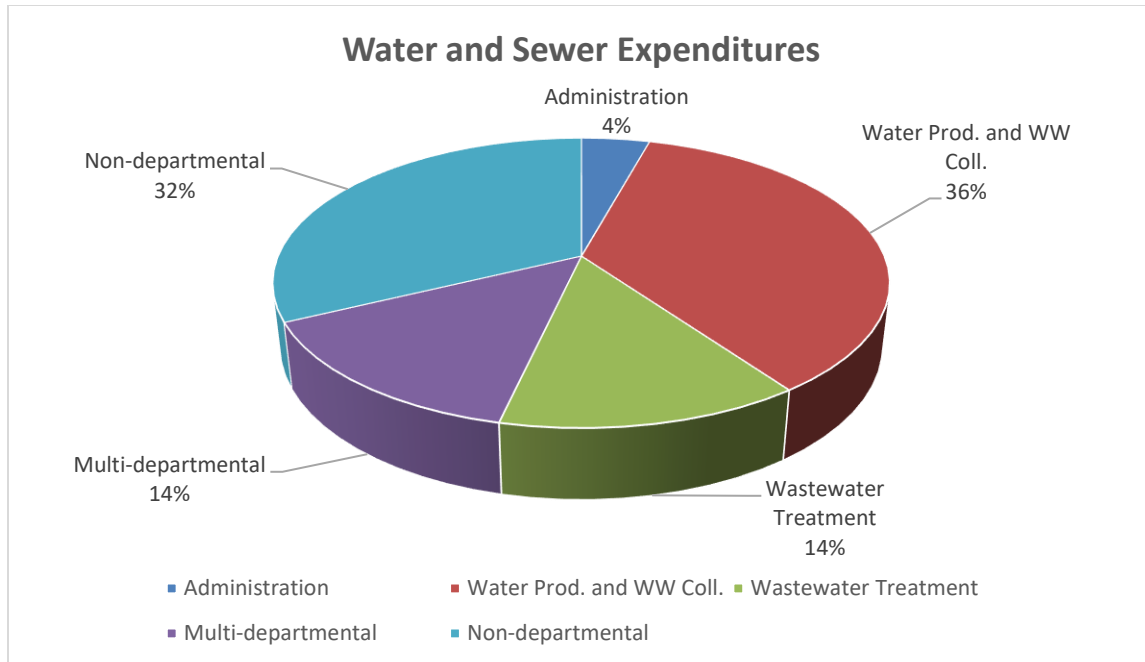
Other services are expenses related to contracted services including leak study, engineering services, lab testing fees, assessment fees to the state, and miscellaneous services. This category is the third largest expenditure category in the Water Sewer Fund and has increased 29.25%.

Repairs and maintenance

Repairs and maintenance expenditures are budgeted at the same amount as the previous fiscal year.

Supplies

The smallest categorical expense for the Water and Sewer Fund is supplies for FY22. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other supplies. This category is slightly more than FY21.



Retained Earnings

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

SOLID WASTE FUND

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

Revenues

The Solid Waste Fund revenues are projected at \$2,677,600.

Garbage Service

Garbage service is estimated at \$2,534,100 for FY22, which increased from the FY21 year-end estimate.

Billing Fees

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

Expenditures and Transfers

The Solid Waste Fund expenditures are projected at \$2,677,600. Again, this has increased from the FY21 year-end estimate.

Garbage Contract

The majority of expenditures in this fund belong to garbage contracts. The City utilizes Texas Disposal Systems for garbage services; \$2,534,100 is budgeted for the FY22 fiscal year.

Transfers

Included in the FY22 Adopted Budget are transfers to both the General Fund, in the amount of \$57,400 and the Water and Sewer Fund, in the amount of \$86,100.

Retained Earnings

The Solid Waste Fund has nearly \$151,476 in retained earnings, funds which have carried over the last several fiscal years.

CIVIC CENTER FUND

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

Revenues

The Civic Center are projected at \$169,500, of which \$115,000 in Civic Center Fees and \$54,500 is a transfer in from the Hotel/Motel Fund.

Expenditures

The Civic Center total expenditures for FY21 are \$169,500, for the contracting out of maintenance, electricity, natural gas, communications and other building maintenance.

Retained Earnings

At the third year of this fund, the fund will build a balance of \$20,670 at the end of FY21 to later be used for any major maintenance or shortfalls.

TRANSPORTATION USER FEE FUND

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

Revenues

The Transportation User Fee Fund revenues are projected at \$128,000, which are all fees paid by residents and businesses.

Expenditures

The Transportation User Fee expenses for FY22 are \$128,000 and will be used for seal coating streets.

Retained Earnings

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

EMS FUND

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

Revenues

The EMS Fund revenues are projected at \$2,130,761, with a 7.55% increase attributable to the collection of ambulance billing fees, and an increase in support from ESD #4.

Intergovernmental Revenue

Intergovernmental revenue is estimated at \$1,216,005 for FY22. These funds are distributed to the City from the Wharton County Emergency Services District #4. The City contracts with the District to provide emergency medical service to residents and visitors of West Wharton County.

Billing Fees

The second largest revenue source in the EMS Fund is billing fees. The FY22 projection is \$884,656.

Expenditures and Transfers

The EMS Fund expenditures are projected at \$2,130,761. 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 \$1,529,725 for FY22 and include funds for additional funds for an additional Paramedic and 3% cost of living increases.

Operational Expense

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

Supplies

The next largest categorical expense for the EMS Fund is supplies for FY22. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other medical supplies.

Repairs and maintenance

Repairs and maintenance expenditures budgeted at \$25,000 for vehicle maintenance and equipment maintenance.

Other Services

Other services are expenses related to fees for the medical director, budgeted at \$16,600 for FY22.

Transfers

Transfers are planned for FY22 at \$254,979 to the Information Technology Fund, General Fund (for 1.5 dispatchers) and the Debt Service Fund.

Retained Earnings

The EMS Fund has \$275,873 in retained earnings. These funds are not expected to grow or be drawn down on in FY22.

INFORMATION TECHNOLOGY FUND

The Information Technology Fund is an internal service fund that provides computer maintenance and purchases within the City of El Campo. In an effort to standardize equipment and consolidate costs, this fund has been established for FY20. Transfers from both the General Fund of \$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.

Conclusion

The previous discussion provides the reader with an overview of the Adopted FY22 budget and key differences from the FY21 budget. The following sections of the budget provide a more detailed discussion of the Adopted Budget.

CITY OF EL CAMPO
STRATEGIC PLAN
FISCAL YEAR 2022-23

GOAL:

Ensure balanced growth throughout El Campo.

Strategies

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

GOAL:

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

Strategies

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

GOAL:

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

Strategies

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

CITY OF EL CAMPO
STRATEGIC PLAN
FISCAL YEAR 2022-2023

GOAL:

Protect and enhance our community character.

Strategies

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

GOAL:

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

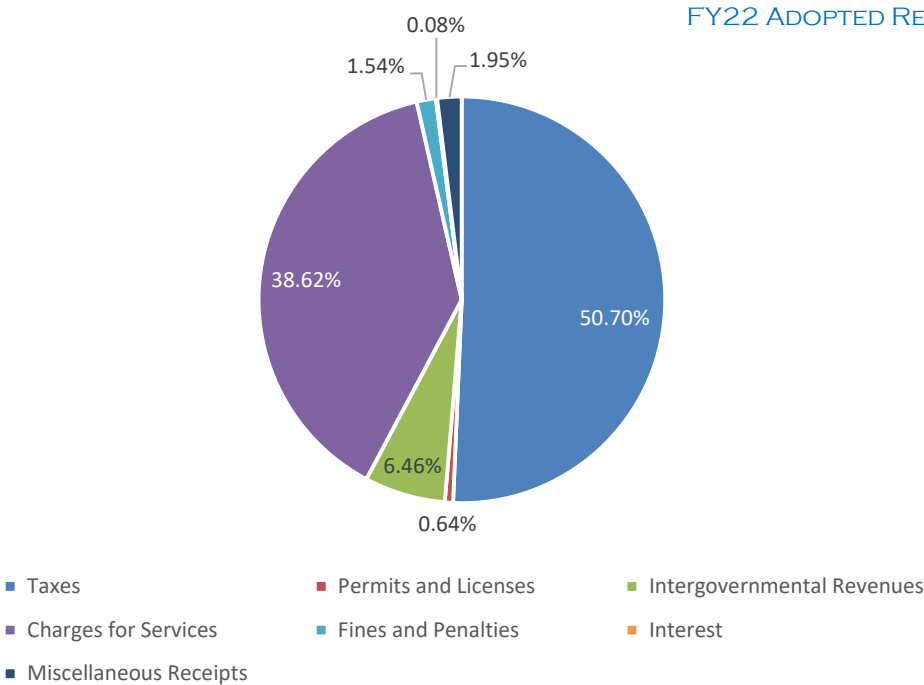
Strategies

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

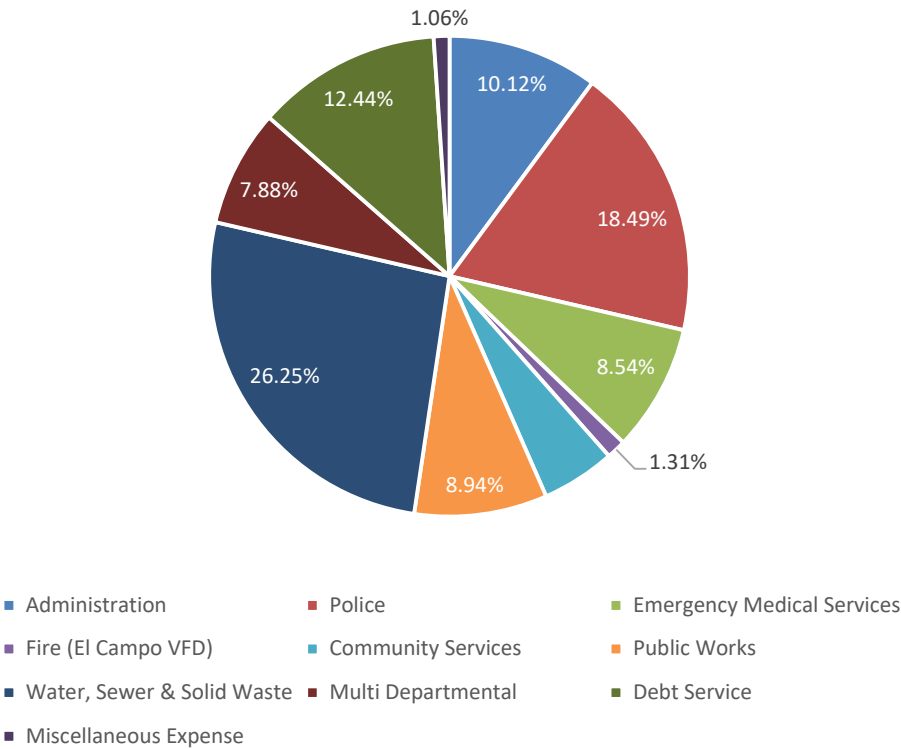
CITY OF EL CAMPO, TEXAS
FY22 ADOPTED BUDGET
BUDGET SUMMARY

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from FY21	% Change from FY21
REVENUES						
Taxes	9,207,345	9,986,000	10,168,705	10,607,094	621,094	6.22%
Permits and Licenses	196,909	134,800	134,800	133,450	(1,350)	-1.00%
Intergovernmental Revenues	1,776,129	1,129,620	1,129,620	1,352,330	222,710	19.72%
Charges for Services	6,907,303	6,948,863	6,850,327	8,081,242	1,132,379	16.30%
Fines and Penalties	239,633	408,120	405,407	323,120	(85,000)	-20.83%
Interest	39,633	75,600	74,782	17,544	(58,056)	-76.79%
Miscellaneous Receipts	738,915	455,540	555,374	408,520	(47,020)	-10.32%
Total Revenues	19,105,866	19,138,543	19,319,015	20,923,300	1,784,757	9.33%
Transfers In	1,641,247	2,214,156	2,316,587	2,428,623	214,467	9.69%
Total Other Sources	1,641,247	2,214,156	2,316,587	2,428,623	214,467	9.69%
TOTAL RESOURCES	20,747,110	21,352,700	21,635,602	23,351,923	1,999,224	9.36%
EXPENDITURES						
Administration	1,793,525	1,834,890	1,758,282	2,099,940	265,050	14.45%
Police	3,579,089	3,823,989	3,685,850	3,837,540	13,551	0.35%
Emergency Medical Services	2,398,083	1,757,430	1,810,241	1,875,782	118,352	6.73%
Fire (El Campo VFD)	259,367	223,912	246,640	271,064	47,152	21.06%
Community Services	966,351	1,101,989	1,123,420	1,030,110	(71,879)	-6.52%
Public Works	2,340,127	1,780,695	1,663,732	1,854,752	74,057	4.16%
Water, Sewer & Solid Waste	6,140,390	4,514,377	4,461,570	5,447,832	933,455	20.68%
Multi Departmental	1,641,522	1,490,200	1,485,012	1,635,510	145,310	9.75%
Debt Service	1,708,092	2,390,362	2,593,470	2,650,070	259,708	10.86%
Miscellaneous Expense	159,629	220,700	216,100	220,700	-	0.00%
Total Expenditures	20,986,175	19,138,544	19,044,317	20,923,300	1,784,756	9.33%
Transfers Out	1,641,247	2,214,156	2,316,587	2,428,623	214,467	9.69%
Total Other Financing Uses	1,641,247	2,214,156	2,316,587	2,428,623	214,467	9.69%
TOTAL EXPENSES	22,627,422	21,352,700	21,360,904	23,351,923	1,999,223	9.36%

FY22 ADOPTED REVENUES

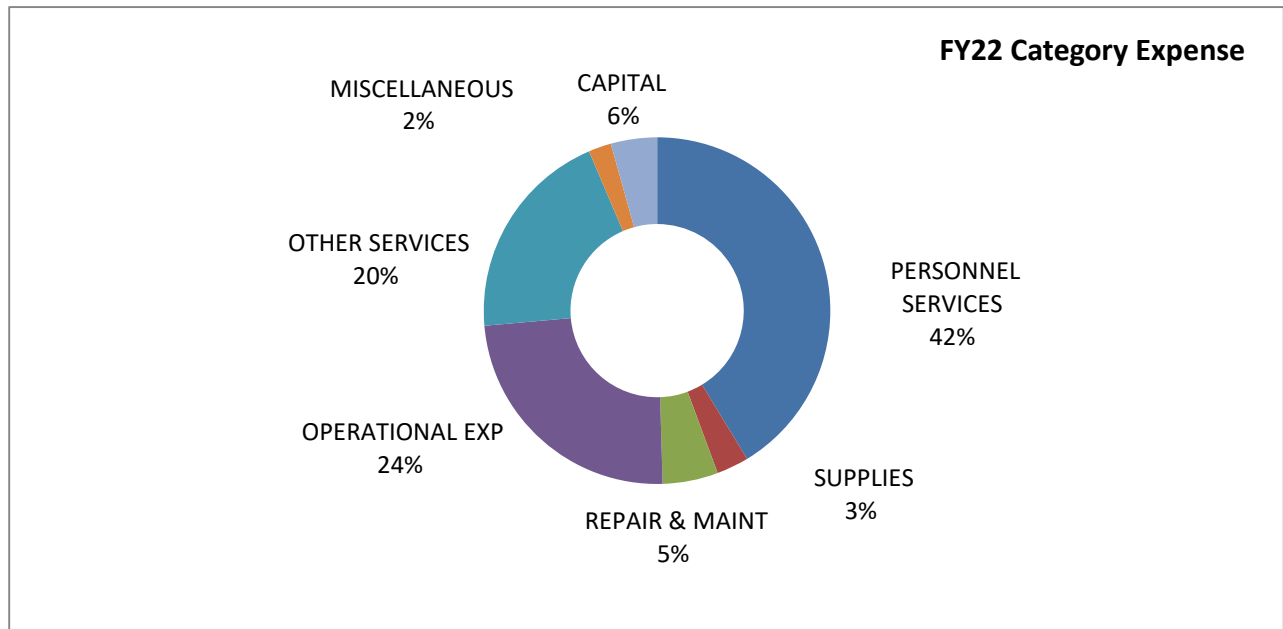


FY22 ADOPTED EXPENDITURES



CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
SUMMARY OF EXPENDITURES BY CATEGORY

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
PERSONNEL SERVICES	\$8,447,484	\$8,196,368	\$8,135,991	\$8,644,615	448,247	5.47%
SUPPLIES	703,962	613,860	588,990	626,918	13,058	2.13%
REPAIR & MAINT	1,174,018	1,049,689	1,037,190	1,082,224	32,535	3.10%
OPERATIONAL EXP	4,265,492	4,206,865	2,268,461	5,048,749	841,884	20.01%
OTHER SERVICES	3,136,591	3,745,152	5,788,086	4,176,195	431,043	11.51%
MISCELLANEOUS	1,295,051	454,505	446,792	445,655	-8,850	-1.95%
CAPITAL OUTLAY	1,963,578	872,105	778,807	898,944	26,839	3.08%
Total Expenditures	20,986,176	19,138,544	19,044,317	20,923,300	1,784,756	9.33%
TRANSFERS	1,641,247	2,214,156	2,316,587	2,428,623	214,467	9.69%
Total Other Financing	1,641,247	2,214,156	2,316,587	2,428,623	214,467	9.69%
TOTAL EXPENSES	22,627,423	21,352,700	21,360,904	23,351,923	1,999,223	9.36%



CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
OVERALL SUMMARY OF REVENUES, EXPENDITURES & FUND EQUITY

	GOVERNMENTAL FUND TYPES						INT. SRVC FUND TYPES	
	General Fund	Court Technology	Juvenile Case Management	Hotel/Motel	Debt Service	Police Seizure	Information Technology	Fleet Replacement
BEGINNING BALANCE	\$3,208,156	\$1,593	-\$4,167	\$110,074	-\$62,584	\$32,682	-\$209,379	\$61,071
REVENUES								
Taxes	9,047,132			160,000	1,399,962			
Permits and Licenses	133,450							
Intergovernmental Revenues	136,325							
Charges for Services	224,400							
Fines and Penalties	303,670	7,500	7,500			4,450		
Interest	7,444				1,000	500		
Miscellaneous Receipts	80,600							
Total Revenues	9,933,021	7,500	7,500	160,000	1,400,962	4,950	0	0
Transfers In	565,785				1,249,108		303,430	169,700
Total Other Sources	565,785	0	0	0	1,249,108	0	303,430	169,700
TOTAL RESOURCES	10,498,806	7,500	7,500	160,000	2,650,070	4,950	303,430	169,700
OPERATING EXPENSES								
Personnel Services	6,181,275							
Supplies	436,468							
Repair and Maintenance	617,974							
Operational Expense	1,330,820						303,430	
Other Services	1,120,305	7,500	0	51,000		4,950		
Miscellaneous	249,050							
Capital Outlay	179,644							169,700
Debt Service	0				2,650,070			
Total Expenditures	10,115,536	7,500	0	51,000	2,650,070	4,950	303,430	169,700
Transfers Out	383,270	0	7,500	109,000				
Total Other Financing Uses	383,270	0	7,500	109,000	0	0	0	0
TOTAL EXPENSES	10,498,806	7,500	7,500	160,000	2,650,070	4,950	303,430	169,700
TOTAL ENDING BALANCE	3,208,156	1,593	-\$4,167	110,074	-\$62,584	32,682	-209,379	61,071
Reserve for contingencies	2,528,884	0	0	0	0	0	0	0
Restricted balance	500,000	0	0	0	0	0	0	0
UNRESTRICTED	\$179,272	\$1,593	-\$4,167	\$110,074	-\$62,584	\$32,682	-\$209,379	\$61,071

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
OVERALL SUMMARY OF REVENUES, EXPENDITURES & FUND EQUITY

PROPRIETARY FUND TYPES				CAPITAL FUND	ALL FUNDS		
Water and Sewer	Solid Waste	Civic Center	EMS	Transporation User Fee Fund	2021-22 TOTALS	2020-21 TOTALS	2019-20 TOTALS
\$1,080,961	-\$55,851	\$20,670	-\$275,873	\$0	\$3,907,353	\$5,361,991	\$7,242,299
					10,607,094	10,168,705	9,207,345
					133,450	134,800	196,909
			1,216,005		1,352,330	1,129,620	1,776,129
4,195,086	2,534,100	115,000	884,656	128,000	8,081,242	6,850,327	6,907,303
					323,120	405,407	239,633
7,000			1,600		17,544	74,782	39,633
155,920	143,500		28,500		408,520	555,374	738,915
4,358,006	2,677,600	115,000	2,130,761	128,000	20,923,300	19,319,015	19,105,867
86,100		54,500			2,428,623	2,316,587	1,641,247
86,100	0	54,500	0	0	2,428,623	2,316,587	1,641,247
4,444,106	2,677,600	169,500	2,130,761	128,000	23,351,923	21,635,602	20,747,114
933,615			1,401,035		8,515,925	8,135,991	8,447,484
67,600			122,850		626,918	588,990	703,962
310,750			25,500	128,000	1,082,224	1,037,190	1,174,018
529,642	2,534,100	169,500	181,107		5,048,599	2,268,461	4,265,492
327,270			16,600		1,527,625	3,194,616	1,428,499
195,255					444,305	446,792	1,295,051
549,600			25,000		923,944	778,807	1,963,578
					2,650,070	2,593,470	1,708,092
2,913,732	2,534,100	169,500	1,772,092	128,000	20,819,610	19,044,317	20,986,176
1,530,374	143,500		254,979		2,428,623	2,316,587	1,641,247
1,530,374	143,500	0	254,979	0	2,428,623	2,316,587	1,641,247
4,444,106	2,677,600	169,500	2,027,071	128,000	23,248,233	21,360,904	22,627,422
1,080,961	-55,851	0	-172,183	0	4,011,043	5,636,689	5,361,991
728,433	0	0	0	0	3,257,317	2,167,609	3,538,452
0	0	0	0	0	500,000	500,000	500,000
\$352,528	-\$55,851	\$0	-\$172,183	\$0	\$3,511,043	\$5,136,689	\$4,861,991

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
SUPPLEMENTAL REQUESTS

Department	Account Name	Description	Amount
ALL DEPARTMENTS	Regular Earnings	3% pay adjustments	\$ 125,868
Multi Departmental	Health Insurance	10% increase	\$ 57,910
Mayor and Council	Election Expense	FY21 had two elections, FY22 will have one	\$ (7,000)
Administration	Training and Travel	Reduction for online vs inperson training	\$ (1,000)
Administration	Dues and Subscriptions	To reflect actual expense	\$ (500)
Personnel	Safety Coordinator	Eliminated stipend	\$ (6,000)
Municipal Court	Office Supplies	Match actuals	\$ (500)
Municipal Court	Training and Travel	Increase in training	\$ 200
Municipal Court	Dues and Subscriptions	To reflect actual expense	\$ (1,770)
Municipal Court	Electricity	To reflect actual expense	\$ (250)
Planning	Regular Earnings	Code Enforcement Officer	\$ 35,000
Planning	TMRS, FICA, Workers Comp	Code Enforcement Officer	\$ 7,728
Planning	Demolition of Vacant Buildings	Typically paid for by property owner	\$ (5,000)
Planning	TCRFC Dues	No longer members	\$ (1,250)
Planning	Dues and Subscriptions	Match actuals	\$ (900)
Police	Spay and Neuter Program	Donations specifically for this category	\$ 3,500
Police	Minor Equipment	Ammo, firearms, computer workstation	\$ 26,200
Police	Training & Travel	Increase in training requirements	\$ 10,000
Police	Vehicles	2 Patrol Units, 1 Unmarked	\$ 162,000
Streets	Regular Earnings	Move to Seasonal Labor	\$ (17,716)
Streets	Certification Pay	Increases in certifications earned by staff	\$ 2,840
Facilities	Regular Earnings	Facility Maintenance Worker	\$ 33,382
Facilities	TMRS, FICA, Workers Comp	Facility Maintenance Worker	\$ 7,919
Parks	Recreational Improvements	Capital Improvement Plan projects	\$ 40,000
Aquatics	Regular Earnings	Eliminated Assistant Aquatic Center Manager	\$ (37,203)
Aquatics	TMRS, FICA, Workers Comp	Eliminated Assistant Aquatic Center Manager	\$ (9,381)
Total Supplemental Requests General Fund			\$ 221,541

ALL DEPARTMENTS	Regular Earnings	3% pay adjustments or to \$16/hour	\$ 8,288
Multi Departmental	Health Insurance	10% increase	\$ 10,882
Multi Departmental	Land Station Lease	To reflect actual	\$ 100
Multi Departmental	2005 Debt X-fer	Retired debt for 2005 meters	\$ (163,400)
Non Departmental	2021 Debt X-fer	Interest on debt issued for repairs to the WWTP and Ave F. well	\$ 128,972
Water and Sewer	Miscellaneous	Moved to Utility Billing Supplies	\$ (34,000)
Administration	Utility Billing Supplies	Moved from Misc., increase in postage and accounts	\$ 48,060
Water Production and WW Collection	Minor Equipment	Price increases and additional supplies	\$ 1,000
Water Production and WW Collection	Meters	Costs associated with new meters, replacement meters	\$ 10,000
Water Production and WW Collection	Water Mains and Accessories	Pricing increases	\$ 10,000
Water Production and WW Collection	Sewer Mains	Pricing increases	\$ 5,000
Water Production and WW Collection	Dues and Subscriptions	Membership dues have increased	\$ 200
Water Production and WW Collection	Plant Maintenance	Per plant maintenance contract	\$ 59,600
Water Production and WW Collection	Engineering	Wastewater Study	\$ 75,000
WWTP	I&I Study	Smoke tests to detect inflow and infiltration	\$ 25,000
WWTP	Wastewater Treatment Facility	Pricing increases for parts, materials	\$ 15,000
Total Supplemental Requests Water and Sewer Fund			\$ 199,702

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
SUPPLEMENTAL REQUESTS (CONTINUED)

EMS	Regular Earnings	3% pay adjustments	\$	19,583
EMS	Vehicle and Machinery Maintenance	To reflect actual	\$	(5,000)
EMS	Equipment Maintenance	To reflect actual	\$	(2,000)
EMS	Communications	To reflect actual	\$	500
EMS	Training and Travel	To reflect actual	\$	(4,000)
EMS	Dues and Subscriptions	To reflect actual	\$	(310)
EMS	Health Insurance	10% increase	\$	11,527
EMS	Vehicles	New ambulance van	\$	67,507
Total Supplemental Requests EMS			\$	87,807
TOTAL SUPPLEMENTAL REQUESTS			\$	509,049

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
PERSONNEL SCHEDULE

	FY20	Actual	FY21 Amended Budget	FY22 Adopted Budget	Variance
Administration					
City Manager		1	1	1	0
City Secretary		1	1	1	0
Executive Assistant		0	0	1	1
Total		2	2	3	1
Finance					
Assistant Finance Director		1	0	0	0
Finance Director		1	1	1	0
Staff Accountant		1	2	1	-1
Total		3	3	2	-1
Personnel					
Personnel Director		1	1	1	0
Total		1	1	1	0
Municipal Court					
Municipal Judge		1	1	1	0
Court Clerk		1	1	1	0
Senior Clerk		1	1	1	0
Deputy Clerk		1	1	1	0
Total		4	4	4	0
Planning					
Planning Director		1	1	1	0
Building Official		1	1	1	0
Building Inspector		1	0	1	1
Code Enforcement Officer/Inspector		1	1	2	1
Permit Clerk		1	1	1	0
Total		5	4	6	2
Geographic Info System (GIS)					
GIS		0	1	1	0
Total		0	0	1	1
General Government Total		15	14	17	3
Police					
Police Chief		1	1	1	0
Assistant Chief		1	1	0	-1
Secretary		1	1	1	0
Lieutenant		1	1	3	2
Detective		4	4	4	0
Sergeant		4	4	4	0
Corporal		4	4	4	0
Peace Officer		10	10	10	0
Evidence Technician		1	1	1	0
Community Service Officer - DARE		1	1	1	0
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		2	2	2	0
Animal Control Clerk		0	0	0	0
Total		35	35	36	1

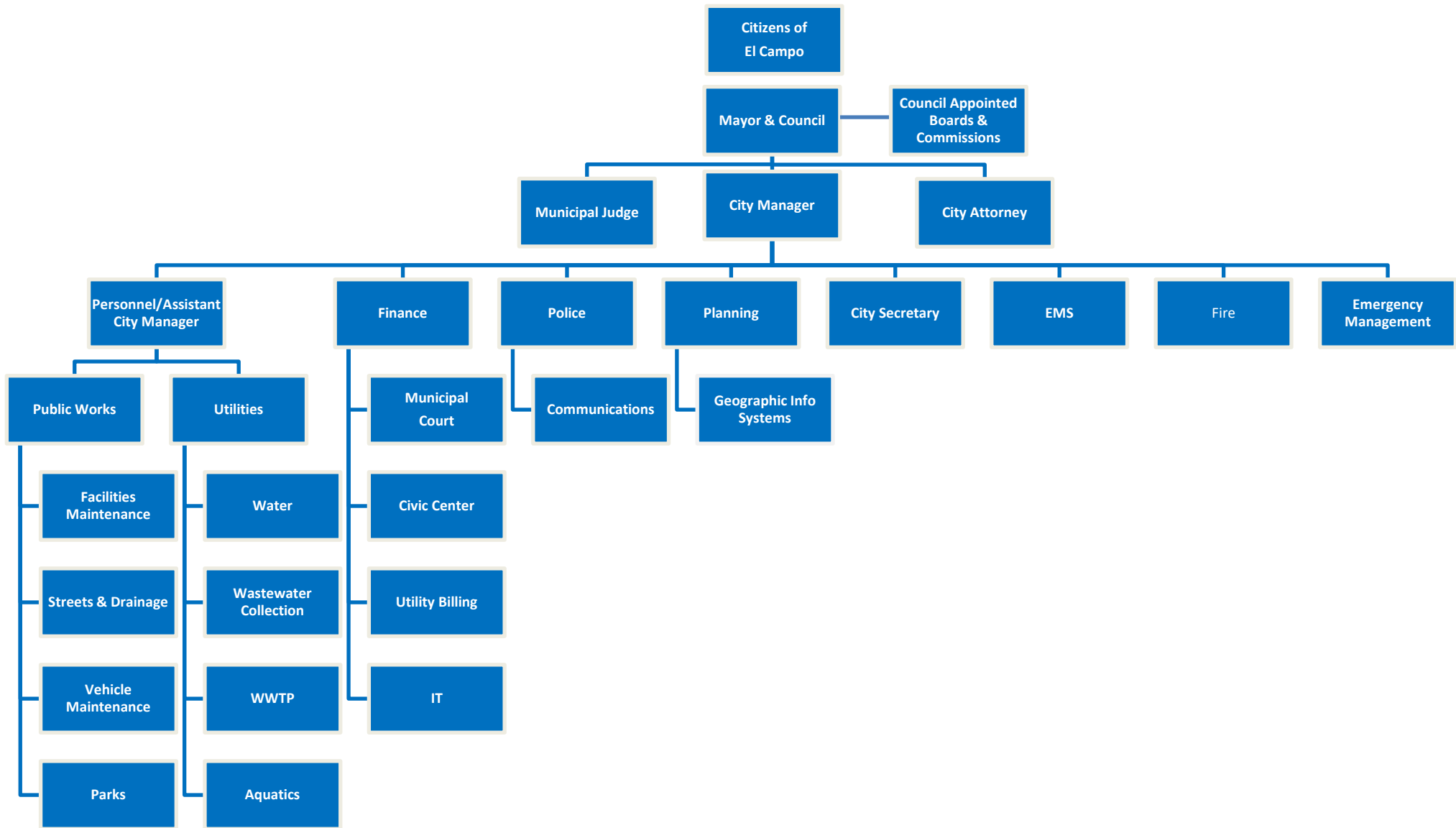
CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
PERSONNEL SCHEDULE (CONTINUED)

	FY20 Actual	FY21 Amended Budget	FY22 Adopted Budget	Variance
Communications				
Dispatcher	9	9	8	-1
Total	9	9	8	-1
Police Total	44	44	44	0
Emergency Management				
Emergency Management Coordinator	0*	0*	1	1
Total	0*	0*	1	1
* serves as Assistant EMS Director				
Public Works Administration				
Public Works Director	1	1	1	0
Administrative Assistant	1	1	1	0
Total	2	2	2	0
Streets				
Public Works Supervisor	1	1	1	0
Streets Supervisor	1	1	1	0
Equipment Operator	5	5	5	0
Maintenance Worker	5	5	5	0
Total	12	12	12	0
Vehicle Maintenance				
Foreman	1	1	0	-1
Maintenance Worker	1	1	2	1
Total	2	2	2	0
Parks				
Parks Foreman	1	1	0	-1
Assistant Parks Foreman	1	1	0	-1
Maintenance Worker	4	5	5	0
Total	6	7	5	-2
Facilities Maintenance				
Maintenance Worker	0	0	2	2
Total	0	0	2	2
Public Works Total	22	23	23	0

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
PERSONNEL SCHEDULE (CONTINUED)

	FY20 Actual	FY21 Amended Budget	FY22 Adopted Budget	Variance
Aquatic Center				
Aquatic Center Coordinator	1	1	1	0
Assistant Aquatic Center Manager	1	1	0	-1
Total	2	2	1	-1
Community Services Total	2	2	1	-1
GENERAL FUND TOTAL	83	83	85	2
Water and Sewer Administration				
Utility Billing Clerk	2	2	2	0
Maintenance Worker	2	1	1	0
Total	4	3	3	0
Water Production and Collection				
Director of Utilities	1	1	1	0
Utilities Supervisor	1	1	1	0
Utility Crew Chief	3	3	2	-1
Maintenance Worker	6	6	6	0
Total	11	11	10	-1
Wastewater Treatment Plant				
Chief Plant Operator	1	1	1	0
Assistant Plant Operator	0	0	1	1
Maintenance Worker	1	1	1	0
Total	2	2	3	1
UTILITY FUND TOTAL	17	16	16	0
Emergency Medical Services				
EMS Director	1	1	1	0
Assistant EMS Director	1	1	1	0
Office Mgr/Asst. EM Coordinator	1	1	0	-1
EMT Intermediate	1	1	1	0
EMT Paramedic	10	11	12	1
Total	14	15	15	0
EMS FUND TOTAL	14	15	15	0
TOTAL	114	114	116	2

CITY OF EL CAMPO ORGANIZATIONAL CHART



TAXABLE VALUES, RATES AND RATIOS

	Actual 2019-2020	Actual 2020-2021	Adopted 2021-2022
NET TAXABLE VALUES	\$667,661,601	\$663,454,234	\$734,664,069
% Change in Taxable Value	10.0%	-1.0%	10.74%
Senior Tax Freeze Ceiling	\$540,365	\$577,651	\$595,703
TRUTH-IN-TAXATION			
No New Revenue Tax Rate	\$0.57387	\$0.56338	\$0.51410
<u>Rollback Rate Calculation</u>			
No New Revenue M&O	\$0.52178	\$0.50408	\$0.51410
Debt Service Rate	\$0.17573	\$0.19957	\$0.18342
Voter-Approval Rate	\$0.62455	\$0.63546	\$0.64935
TAX RATE			
General Fund (M&O)	\$0.39314	\$0.36381	\$0.33068
Debt Service (I&S)	\$0.17573	\$0.19957	\$0.18342
TOTAL	\$0.56887	\$0.56338	\$0.51410
TAX LEVY			
General Fund (M&O)	\$2,809,350	\$2,917,628	\$2,812,556
Debt Service (I&S)	\$1,249,997	\$1,600,481	\$1,560,055
TRZ #1	\$120,289	N/A	N/A
TOTAL	\$4,179,636	\$4,518,109	\$4,372,611
VALUE OF A PENNY (NET)	\$65,521	\$65,521	\$73,466
TAX RATE RATIO			
General Fund (M&O)	69.11%	64.58%	64.18%
Debt Service (I&S)	30.89%	35.42%	35.82%
TOTAL	100.00%	100.00%	100.00%

The No New Revenue 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 Voter-Approval Rate – This rate provides a ceiling, in which any tax rate adopted above this rate would be subject to an Election if initiated by the public. A successful election would roll back the tax rate to the Voter-Approval Rate.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
COMPARATIVE DATA FOR FY22 ADOPTED BUDGET

City	Population	Total Net Taxable	Total Budget	Total Personnel	Number of Employees	Gross Tax Rate	Cost per Capita	WATER RATES	SEWER RATES
								Residential 5000 gallons	Residential 5000 gallons
Dumas	15,001	677,085,691	\$16,758,512	\$12,131,899	186	0.35736	\$ 161.30	26.50	20.88
Jacksonville	14,884	608,263,553	\$12,127,028	\$7,839,873	149	0.69000	\$ 281.98	30.04	28.51
Lockhart	14,237	666,616,058	\$32,196,389	\$11,422,558	135	0.63540	\$ 297.51	38.00	33.44
Levelland	13,929	618,465,854	\$21,433,078	\$7,577,085	97	0.64500	\$ 286.39	32.51	17.89
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	0.61586	\$ 226.04	28.58	25.98
Beeville	16,736	484,003,079	\$28,335,821	\$6,156,675	N/A	0.59799	\$ 172.94	39.72	27.81
Port Neches	13,601	913,921,215	\$18,191,000	\$9,767,350	94	0.73500	\$ 493.88	20.00	19.61
Richmond	12,138	519,753,143	\$28,500,868	\$15,180,177	182	0.68777	\$ 294.51	22.86	29.00
Snyder	11,768	463,732,398	\$18,807,040	\$7,041,830	88	0.47000	\$ 185.21	47.18	23.93
Azle	11,693	887,916,146	\$39,016,918	\$9,850,700	114	0.65720	\$ 499.05	35.73	39.35
Vernon	11,660	405,940,770	\$17,664,240	\$5,260,668	89	0.53422	\$ 185.99	58.62	47.70
El Campo	11,602	734,664,069	\$23,351,923	\$8,644,615	116	0.51410	\$ 325.54	20.88	26.13
Tomball	11,540	1,925,151,801	\$65,091,066	\$14,760,048	190	0.33786	\$ 563.63	25.15	26.50
Clute	11,634	533,277,021	\$19,692,834	\$8,336,558	101	0.59539	\$ 272.91	28.95	28.95
Wharton	8,659	431,196,845	\$15,806,604	\$8,309,524	106	0.43726	\$ 217.74	40.84	41.76
AVERAGE	12,840	655,222,668	\$20,811,297	\$8,463,625	121	0.58291	\$ 300.48	33.31	29.70



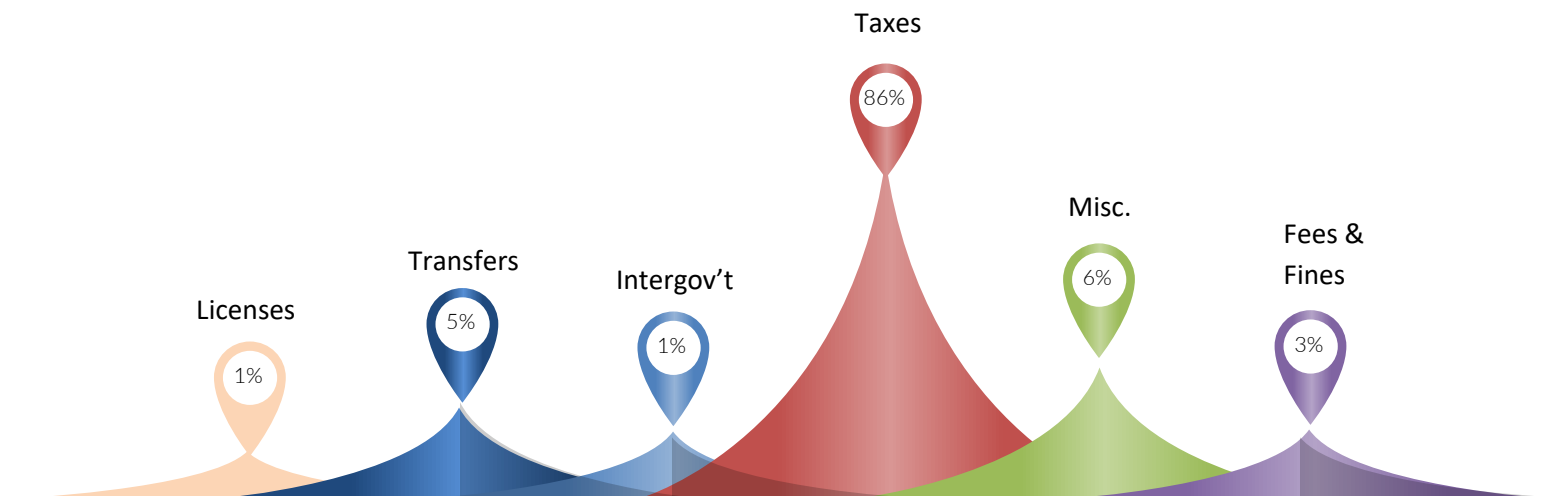
CITY OF EL CAMPO PUBLIC WORKS & UTILITIES

GENERAL FUND REVENUE

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from FY21	% Change from FY21
Taxes						
Ad valorem	2,842,068	3,006,690	3,006,690	3,013,800	7,110	0.24%
Sales	3,973,881	4,555,523	4,555,523	5,059,852	504,329	11.07%
Franchise	900,793	922,755	922,755	953,480	30,725	3.33%
Alcoholic Beverage	18,697	17,500	17,500	20,000	2,500	14.29%
Licenses & Permits	196,909	134,800	134,800	133,450	(1,350)	-1.00%
Intergov't Revenue	669,328	132,500	132,500	136,325	3,825	2.89%
Charges for Services	104,830	219,430	219,430	224,400	4,970	2.26%
Fines & Forfeitures	227,858	388,670	388,670	303,670	(85,000)	-21.87%
Interest	27,821	37,500	37,500	7,444	(30,056)	-80.15%
Miscellaneous	145,569	75,600	75,600	80,600	5,000	6.61%
Transfers	481,605	534,596	534,596	565,785	31,189	5.83%
TOTAL RESOURCES	\$ 9,589,360	\$ 10,025,564	\$ 10,025,564	\$ 10,498,806	\$ 473,242	4.72%

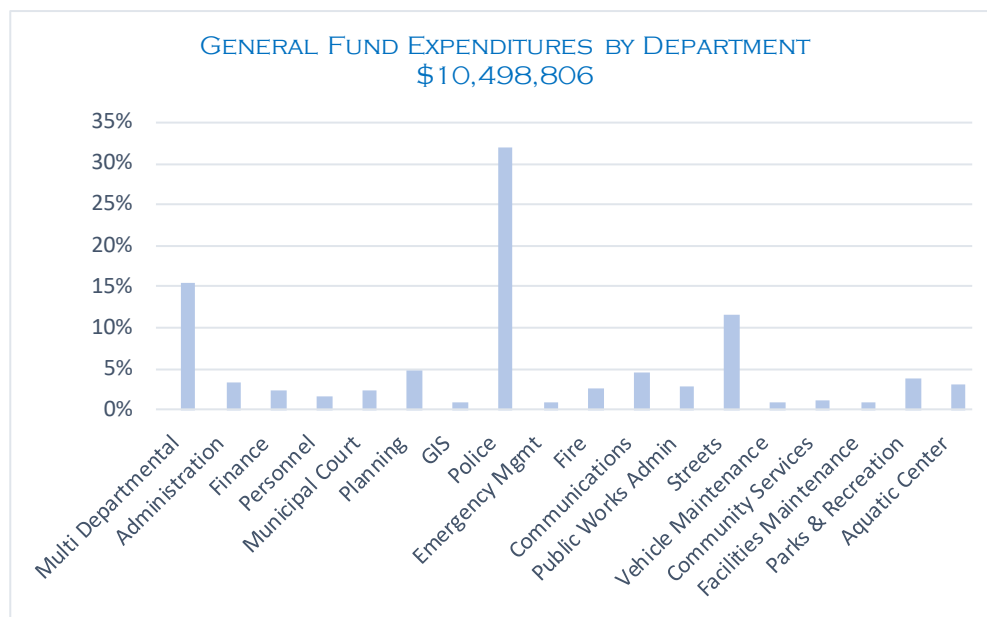
Revenue and Transfers – Highlights:

- The City of El Campo's proposed tax rate will be at or below the no new revenue rate.
- Sales tax is projected to increase 11.07% from FY21. For the previous fiscal year, no adjustments were made to sales tax to remain conservative. This year reflects essentially a two-year increase and is comparative to actual sales tax revenue received.
- Charges for services is projected to increase slightly by 2.26% from the FY21 levels.
- Revenues from fines and forfeitures are expected to decrease \$85,000 or 21.87% from the FY21 amended budget. This is due to alignment with actual revenues.
- Miscellaneous revenues are also scheduled to increase 6.61% from the FY21 levels from culvert installation.
- Transfers are projected to increase because transfers from the Utility Fund will include a portion of the Geographic Information Systems division, include the capital lease payment for the new water meters, and the Operational Support Staff has been updated to align with actual costs.



GENERAL FUND EXPENDITURES (BY DEPARTMENT)

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from FY21	% Change from FY21
Multi Departmental	1,641,522	1,490,200	1,485,012	1,635,510	145,310	9.75%
Mayor & Council	30,450	50,360	36,041	52,460	2,100	4.17%
Administration	313,915	330,264	252,258	355,660	25,396	7.69%
Finance	280,238	299,615	287,306	255,260	(44,355)	-14.80%
Personnel	163,201	160,049	153,484	184,755	24,706	15.44%
Municipal Court	238,407	242,256	239,545	249,115	6,859	2.83%
Planning	424,715	361,161	400,813	512,175	151,014	41.81%
GIS	-	50,326	47,826	66,045	15,719	31.23%
Police	3,041,145	3,274,693	3,143,720	3,346,705	72,012	2.20%
Emergency Mgmt	20,384	80,255	77,905	108,540	28,285	35.24%
Fire	259,367	223,912	246,640	271,064	47,152	21.06%
Fire Marshal	-	-	-	5,000	5,000	N/A
Communications	511,082	544,346	537,180	485,885	(58,461)	-10.74%
Public Works Admin	314,341	284,482	302,562	301,408	16,926	5.95%
Streets	1,806,237	1,272,376	1,144,853	1,204,804	(67,572)	-5.31%
Vehicle Maintenance	94,232	95,837	91,001	102,480	6,643	6.93%
Community Services	117,471	130,800	130,800	130,800	-	0.00%
Facilities Maintenance	-	-	-	118,060	118,060	N/A
Parks & Recreation	452,658	391,618	468,344	413,520	21,902	5.59%
Aquatic Center	282,030	359,745	361,450	316,290	(43,455)	-12.08%
Transfers Out	383,270	383,270	383,270	383,270	-	0.00%
TOTAL EXPENSE	\$ 10,374,667	\$ 10,025,565	\$ 9,790,010	\$ 10,498,806	\$ 473,241	4.72%

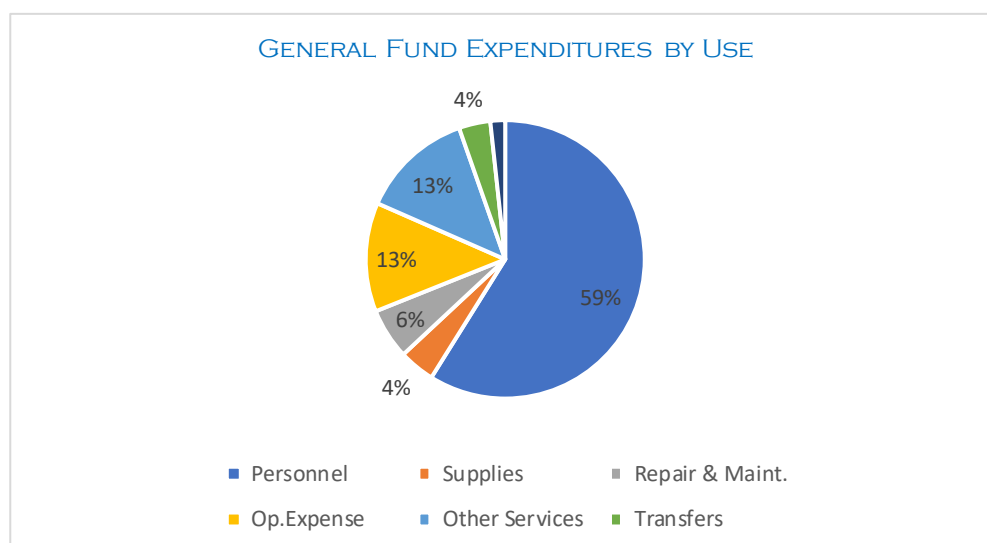


GENERAL FUND EXPENDITURES (BY DEPARTMENT)

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from FY21	% Change from FY21
Personnel	5,653,226	5,952,539	5,859,310	6,181,275	228,736	3.84%
Supplies	382,198	424,940	389,190	436,468	11,528	2.71%
Repair & Maint.	597,487	618,439	614,624	617,974	(465)	-0.08%
Op.Expense	1,223,662	1,217,085	1,169,991	1,330,970	113,885	9.36%
Other Services	1,301,799	1,282,380	1,287,502	1,369,205	86,825	6.77%
Transfers	383,270	383,270	383,270	383,270	-	0.00%
Capital Outlay	833,026	146,912	86,123	179,644	32,732	22.28%
TOTAL EXPENSE	\$ 10,374,667	\$ 10,025,565	\$ 9,790,010	\$ 10,498,806	\$ 473,241	4.72%

Expenditure – Highlights:

- **Personnel**- Total personnel expenditures are expected to increase from the FY21 Budget by 3.84%. No personnel adjustments were presented in the FY22 budget, but this budget does include a 3% cost of living adjustment of all employees.
- **Supplies** – Supplies budget increased \$11,528 or 2.71% from the FY21 Budget, most of which are to align with actual expenses.
- **Repair and Maintenance** – Repair and maintenance decreased slightly from the previous fiscal year, by \$465 or .08%.
- **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 nine 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 FY21.
- **Capital Outlay**- Capital outlay includes a new animal control truck and a lieutenant vehicle. 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, and the Fleet Replacement Fund.

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	% Change in budget from FY21 to FY22
Multi-departmental	1,641,522	1,490,200	1,485,012	1,635,510	9.75%
Non-departmental	383,270	383,270	383,270	383,270	0.00%
TOTAL	2,024,792	1,873,470	1,868,282	2,018,780	7.76%

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	% Change in budget from FY21 to FY22
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	730,579	634,270	634,270	692,680	9.21%
Other Services	900,044	855,930	850,742	942,830	10.15%
Capital Outlay	10,900	0	0	0	0.00%
Transfers	383,270	383,270	383,270	383,270	0.00%
TOTAL	2,024,792	1,873,470	1,868,282	2,018,780	7.76%

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
GENERAL FUND MULTI-DEPARTMENTAL

		FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
505-539	INS - VEHICLE/EQUIPMENT	-2,660	3,310	3,310	3,310	0	0%
505-549	INS - PROPERTY LIAB	49,641	17,010	17,010	17,010	0	0%
505-550	INS - FLEET	42,153	19,410	19,410	19,410	0	0%
505-552	INS - GENERAL LIAB	7,700	1,930	1,930	1,930	0	0%
508-553	INS - MUSEUM CONTENTS	0	3,200	3,200	3,200	0	0%
505-554	INS - PUBLIC OFFICIAL LIAB	7,689	5,310	5,310	5,310	0	0%
505-555	CONTINGENCY	0	0	0	0	0	0%
505-558	HEALTH INSURANCE	609,958	579,100	579,100	637,010	57,910	10%
505-562	UNEMPLOYMENT REIMBURSEMENT	0	500	500	1,000	500	100%
505-587	POSTAGE	16,098	4,500	4,500	4,500	0	0%
5 OPERATIONAL EXP		730,579	634,270	634,270	692,680	58,410	9%
505-604	AUDIT	25,050	18,000	18,000	15,280	-2,720	-15%
505-606	COVID	-23,013	0	0	0	0	0%
505-611	RAIL SPUR	1,966	0	0	0	0	0%
505-612	CITY ATTORNEY	27,143	35,890	35,890	35,890	0	0%
505-614	CITY DEVELOPMENT CORP	781,857	751,540	751,540	849,660	98,120	13%
505-616	PROFESSIONAL SERVICES	60,695	15,000	15,000	15,000	0	0%
505-621	LEGAL FEES - ADDITIONAL	150	0	0	0	0	0%
6 OTHER SERVICES		873,849	820,430	820,430	915,830	95,400	12%
505-805	SERVICE AWARDS	1,718	500	1,050	500	0	0%
505-808	CHRISTMAS EXPENSE	3,793	3,000	2,860	3,000	0	0%
505-820	SECTION 380 REIMBURSEMENT	20,684	32,000	0	0	-32,000	-100%
505-821	SECTION 380 REIMB - LEEDO	0	0	24,602	21,700	21,700	N/A
505-822	SECTION 380 REIMB - PAINT PERFECTION	0	0	1,800	1,800	1,800	N/A
8 MISCELLANEOUS		26,195	35,500	30,312	27,000	-8,500	-24%
505-905	BOND ISSUANCE COST	0	0	0	0	0	0%
505-906	GRANT EXPENDITURE - EOC FURN.	0	0	0	0	0	0%
505-907	GRANT EXPENSE - DISP. FURN.	0	0	0	0	0	0%
505-909	CITY HALL ROOF	0	0	0	0	0	0%
505-942	CITY HALL IMPROVEMENTS	10,900	0	0	0	0	0%
9 CAPITAL OUTLAY		10,900	0	0	0	0	0%
05-MULTI DEPARTMENTAL TOTAL		1,641,522	1,490,200	1,485,012	1,635,510	145,310	10%

Notes:

The increase to Health Insurance is to accommodate for a projected 10% increase to the City's premiums.
the increase to the City Development Corporation is to reflect the increase in Sales Tax Revenue payments.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
GENERAL FUND NON-DEPARTMENTAL

		FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
508-740	IT TRANSFER	234,000	234,000	234,000	234,000	0	0%
508-745	CIP TRANSFER	0	0	0	0	0	0%
508-760	FLEET TRANSFER	149,270	149,270	149,270	149,270	0	0%
7 TRANSFERS		383,270	383,270	383,270	383,270	0	0%
508-804	ELECTION EXPENSE	0	0	0	0	0	0%
8 MISCELLANEOUS		0	0	0	0	0	0%
08-NON-DEPARTMENTAL TOTAL		383,270	383,270	383,270	383,270	0	0%

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.

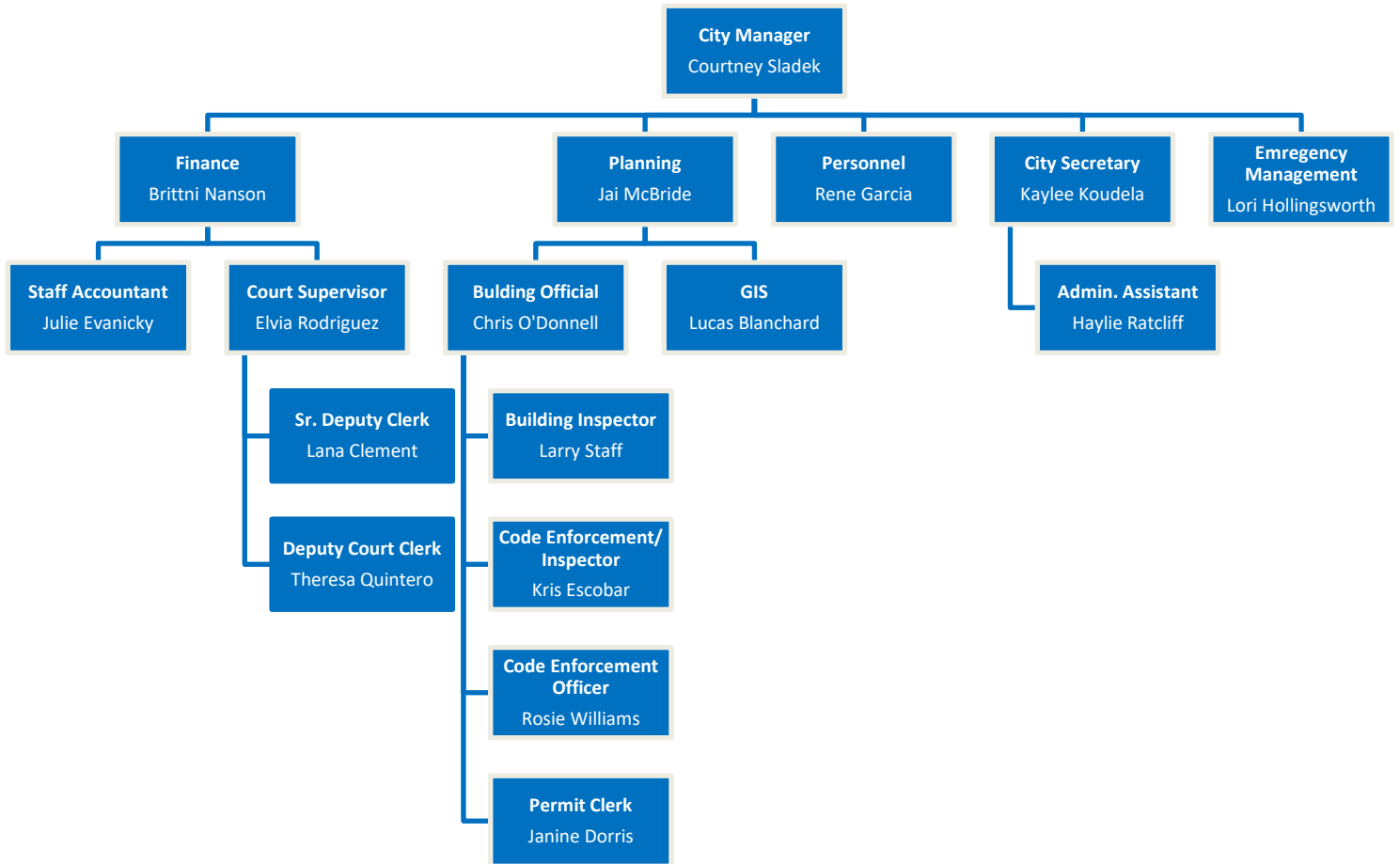
The Municipal Court Division is responsible for bringing fair and impartial conclusions to all misdemeanor cases filed in the City. The Court Office is responsible for maintaining accurate records of all court cases filed and disposed of in the City, as well as processing payments and serving warrants.

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.

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	% Change in budget from FY21 to FY22
Mayor and Council	30,450	50,360	36,041	52,460	4.17%
Administration	313,915	330,264	252,258	355,660	7.69%
Finance	280,238	299,615	287,306	255,260	-14.80%
Personnel	163,201	160,049	153,484	184,755	15.44%
GIS	0	50,326	47,826	66,045	N/A
Municipal Court	238,407	242,256	239,545	249,115	2.83%
Planning	424,715	361,161	400,813	512,175	41.81%
TOTAL	1,450,926	1,494,031	1,417,273	1,675,470	12.14%

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	% Change in budget from FY21 to FY22
Personnel Services	1,198,938	1,217,986	1,160,912	1,407,205	15.54%
Supplies	40,220	21,640	24,790	14,790	-31.65%
Repair and Maintenance	13,749	5,100	3,450	5,100	0.00%
Operational Expense	63,364	90,305	66,311	83,100	-7.98%
Other Services	134,655	159,000	161,810	165,275	3.95%
TOTAL	1,450,926	1,494,031	1,417,273	1,675,470	12.14%

GENERAL GOVERNMENT



GENERAL GOVERNMENT

	FY20 Actual	FY21 Amended Budget	FY22 Adopted Budget	Variance
Administration				
City Manager	1	1	1	0
City Secretary	1	1	1	0
Administrative Assistant	1	1	1	0
Total	3	3	3	0
Finance				
Finance Director	1	1	1	0
Staff Accountant	2	2	1	-1
Total	3	3	2	-1
Personnel				
Personnel Director	1	1	1	0
Total	1	1	1	0
Municipal Court				
Municipal Judge	1	1	1	0
Court Clerk	1	1	1	0
Senior Clerk	1	1	1	0
Deputy Clerk	1	1	1	0
Total	4	4	4	0
Geographic Information Systems				
GIS Tech	0	1	1	0
Total	0	1	1	0
Planning				
Planning Director	1	1	1	0
Building Official	1	1	1	0
Building Inspector	1	0	1	1
Code Enforcement Officer/Inspector	1	1	2	1
Permit Clerk	1	1	1	0
Total	5	4	6	2
Emergency Management				
Emergency Management Coordinator	1*	1	1	0
Asst. Emergency Mgmt. Coordinator	1^	1^	0	0
Total	0	1	1	0
* Serves as Assistant Police Chief				
^ Serves as Assistant EMS Director				
General Government Total	16	17	18	1

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
MAYOR AND COUNCIL

		FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
509-111	COUNCIL SALARIES	8,415	8,400	8,400	8,400	0	0%
509-112	ELECTION CLERK SALARIES	0	2,500	1,850	1,850	-650	-26%
509-150	SOCIAL SECURITY	658	640	640	640	0	0%
1 PERSONNEL SERVICES		9,073	11,540	10,890	10,890	-650	-6%
509-205	OFFICE SUPPLIES	420	500	500	500	0	0%
509-215	FOOD	600	750	1,000	1,000	250	33%
2 SUPPLIES		1,020	1,250	1,500	1,500	250	20%
509-506	TRAVEL & TRAINING	4,231	5,000	4,031	5,000	0	0%
509-526	DUES & SUBSCRIPTIONS	659	0	0	0	0	0%
509-565	EVENT FEES	325	500	1,500	1,500	1,000	200%
509-575	TML DUES	2,531	2,570	2,570	2,570	0	0%
5 OPERATIONAL EXP		7,746	8,070	8,101	9,070	1,000	12%
509-616	MISCELLANEOUS SERVICES	5,597	12,000	6,000	12,000	0	0%
509-650	PHOTOGRAPHY	30	2,000	1,550	2,000	0	0%
6 OTHER SERVICES		5,627	14,000	7,550	14,000	0	0%
509-804	ELECTION EXPENSE	6,984	15,500	8,000	7,000	-8,500	-55%
509-805	REDISTRICTING	0	0	0	10,000	10,000	0%
8 MISCELLANEOUS		6,984	15,500	8,000	17,000	1,500	10%
09-MAYOR AND COUNCIL TOTAL		30,450	50,360	36,041	52,460	2,100	4%

Notes:

The increase and addition to a new Redistricting account will allow for the evaluation to be made after the Census is received.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
ADMINISTRATION

		FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
512-110	REGULAR EARNINGS	221,129	237,246	173,179	238,015	769	0%
512-114	CERTIFICATION PAY	1,200	3,600	1,200	0	-3,600	-100%
512-120	OVERTIME	48	0	0	0	0	0%
512-130	RETIREMENT	26,850	34,109	25,979	33,580	-529	-2%
512-140	LONGEVITY	945	1,105	940	1,040	-65	-6%
512-150	SOCIAL SECURITY	16,787	18,509	15,294	18,290	-219	-1%
512-160	WORKER'S COMP	1,014	275	226	795	520	189%
512-180	CONTRACT LABOR	1,366	0	0	30,000	30,000	0%
1 PERSONNEL SERVICES		269,339	294,844	216,818	321,720	26,876	9%
512-205	OFFICE SUPPLIES	4,672	3,110	3,110	3,110	0	0%
512-215	FOOD	1,296	800	800	800	0	0%
512-235	GAS & OIL	126	130	130	130	0	0%
512-240	MINOR EQUIPMENT	2,071	200	200	200	0	0%
512-245	HOUSEKEEPING SUPPLIES	2,295	1,200	1,200	1,200	0	0%
2 SUPPLIES		10,460	5,440	5,440	5,440	0	0%
512-419	JANITORIAL SERVICE	0	0	0	0	0	0%
512-420	BUILDINGS & GROUNDS MAINT	6,169	0	0	0	0	0%
512-485	EQUIPMENT MAINT	5,882	3,350	3,350	3,350	0	0%
4 REPAIR & MAINT		12,051	3,350	3,350	3,350	0	0%
512-502	COMMUNICATIONS	9,830	10,500	10,500	10,500	0	0%
512-506	TRAINING & TRAVEL	7,275	6,980	7,000	6,000	-980	-14%
512-514	ELECTRICITY	641	2,500	2,500	2,500	0	0%
512-524	ADVERTISING & LEGAL NOTICES	249	3,500	3,500	3,500	0	0%
512-526	DUES & SUBSCRIPTIONS	3,841	3,000	3,000	2,500	-500	-17%
512-585	PROPERTY TAX ON LEASED LAND	0	150	150	150	0	0%
5 OPERATIONAL EXP		21,836	26,630	26,650	25,150	-1,480	-6%
512-616	MISCELLANEOUS SERVICES	230	0	0	0	0	0%
512-618	SOFTWARE SUPPORT	0	0	0	0	0	0%
6 OTHER SERVICES		230	0	0	0	0	0%
12-ADMINISTRATION TOTAL		313,915	330,264	252,258	355,660	25,396	8%

Notes:

Includes a 3% Cost of Living adjustment to Personnel Services.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
GEOGRAPHIC INFORMATION SYSTEMS (GIS)

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
514-110	REGULAR EARNINGS	0	29,411	29,411	40,855	11,444	39%
514-120	OVERTIME	0	0	0	0	0	N/A
514-130	RETIREMENT	0	4,160	4,160	5,765	1,605	39%
514-140	LONGEVITY	0	100	100	160	60	60%
514-150	SOCIAL SECURITY	0	2,260	2,260	3,140	880	39%
514-160	WORKER'S COMP	0	145	145	625	480	331%
1 PERSONNEL SERVICES		0	36,076	36,076	50,545	14,469	40%
514-240	MINOR EQUIPMENT	0	0	0	0	0	0%
2 SUPPLIES		0	0	0	0	0	0%
514-506	TRAINING & TRAVEL	0	2,500	0	3,500	1,000	40%
5 OPERATIONAL EXP		0	2,500	0	3,500	1,000	40%
514-618	SOFTWARE SUPPORT	0	11,750	11,750	12,000	250	2%
6 OTHER SERVICES		0	11,750	11,750	12,000	250	2%
14 GIS TOTAL		0	50,326	47,826	66,045	15,719	31%

Notes:

The increase to Personnel Services includes a 3% Cost of Living raise, and includes the position for an entire year.
The increase to Training and Travel is to allow for additional GIS training.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
FINANCE

		FY 20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
515-110	REGULAR EARNINGS	165,509	177,525	165,000	135,085	-42,440	-24%
515-120	OVERTIME	79	0	0	0	0	0%
515-130	RETIREMENT	19,717	25,030	22,625	19,135	-5,895	-24%
515-140	LONGEVITY	900	1,080	895	1,140	60	6%
515-150	SOCIAL SECURITY	12,216	13,580	13,319	10,420	-3,160	-23%
515-160	WORKER'S COMP	510	200	197	455	255	128%
1 PERSONNEL SERVICES		198,931	217,415	202,036	166,235	-51,180	-24%
515-205	OFFICE SUPPLIES	1,581	750	750	750	0	0%
515-240	MINOR EQUIPMENT	1,902	0	0	0	0	0%
515-242	OFFICE FURNITURE	0	0	0	0		
2 SUPPLIES		3,484	750	750	750	0	0%
515-485	EQUIPMENT MAINT	0	750	0	750	0	0%
4 REPAIR & MAINT		0	750	0	750	0	0%
515-506	TRAINING & TRAVEL	2,500	4,600	2,500	5,200	600	13%
515-524	ADVERTISING & LEGAL NOTICES	853	800	800	800	0	0%
515-526	DUES & SUBSCRIPTIONS	2,045	2,500	1,700	1,700	-800	-32%
5 OPERATIONAL EXP		5,398	7,900	5,000	7,700	-200	-3%
515-618	SOFTWARE SUPPORT	0	0	0	0	0	0%
515-625	APPRAISAL SERVICE	72,426	72,300	79,020	79,325	7,025	10%
515-690	PRINTING FORMS, REPORTS	0	500	500	500	0	0%
6 OTHER SERVICES		72,426	72,800	79,520	79,825	7,025	10%
15-FINANCE TOTAL		280,238	299,615	287,306	255,260	-44,355	-15%

Notes:

The decrease in Personnel expenses reflects a reduction in a Staff Accountant position. One of the Utility Billing Clerks is split between Finance and Utility Billing. In addition, all employees are projected to get a 3% cost of living raise.

The increase in Training & Travel is to add additional funds for training for employees.

The increase in Appraisal Service is the City's quarterly payment to the Central Appraisal District.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
PERSONNEL

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
516-110	REGULAR EARNINGS	78,228	76,460	76,261	108,150	31,690	41%
516-121	SAFETY COORDINATOR	6,000	6,000	6,000	0	-6,000	-100%
516-130	RETIREMENT	9,430	10,837	10,176	15,260	4,423	41%
516-140	LONGEVITY	350	410	350	470	60	15%
516-150	SOCIAL SECURITY	5,904	5,880	5,860	8,310	2,430	41%
516-160	WORKER'S COMP	283	87	87	365	278	320%
1 PERSONNEL SERVICES		100,195	99,674	98,734	132,555	32,881	33%
516-217	SAFETY SUPPLIES	4,315	4,800	4,800	0	-4,800	-100%
516-218	SAFETY TRAINING MEAL	553	1,200	1,200	0	-1,200	-100%
516-219	SAFETY AWARDS	596	600	600	0	-600	-100%
516-240	MINOR EQUIPMENT	0	0	0	0	0	0%
2 SUPPLIES		5,465	6,600	6,600	0	-6,600	-100%
516-506	TRAINING & TRAVEL	711	2,000	600	2,000	0	0%
516-524	ADVERTISING & LEGAL NOTICES	259	1,000	500	1,000	0	0%
516-526	DUES & SUBSCRIPTIONS	13,462	6,825	6,500	6,750	-75	-1%
5 OPERATIONAL EXP		14,432	9,825	7,600	9,750	-75	-1%
516-690	PRINTING FORMS, REPORTS	278	250	250	250	0	0%
516-691	EMPLOYMENT SCREENING	4,648	5,500	4,500	5,000	-500	-9%
516-692	PAYROLL PROCESSING SERVICES	34,454	32,500	31,500	31,500	-1,000	-3%
516-693	ACA COMPLIANCE SERVICES	3,730	4,300	4,300	4,300	0	0%
516-694	EMPLPOYMENT RECOGNITION	0	1,400	0	1,400	0	0%
6 OTHER SERVICES		43,110	43,950	40,550	42,450	-1,500	-3%
16-PERSONNEL TOTAL		163,201	160,049	153,484	184,755	24,706	15%

Notes:

The increase to Personnel Services includes a 3% Cost of Living raise, as well as the full cost of the Assistant City Manager Position. Safety supplies, meals and awards have been moved to Public Works.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
MUNICIPAL COURT

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
518-110	REGULAR EARNINGS	180,051	180,607	180,111	186,025	5,418	3%
518-114	CERTIFICATION PAY	6,923	7,200	7,200	8,600	1,400	19%
518-120	OVERTIME	2	0	0	0	0	0%
518-130	RETIREMENT	22,724	26,188	24,690	27,790	1,602	6%
518-140	LONGEVITY	2,695	2,925	2,685	3,175	250	9%
518-150	SOCIAL SECURITY	13,757	14,591	14,534	15,135	544	4%
518-160	WORKER'S COMP	603	215	215	660	445	207%
1 PERSONNEL SERVICES		226,756	231,726	229,435	241,385	9,659	4%
518-205	OFFICE SUPPLIES	1,464	2,000	1,200	1,500	-500	-25%
518-220	UNIFORMS	0	300	0	300	0	0%
518-240	MINOR EQUIPMENT	4,450	0	4,000	0	0	#DIV/0!
2 SUPPLIES		5,914	2,300	5,200	1,800	-500	-22%
518-419	JANITORIAL SERVICE	0	0	0	0	0	0%
518-420	BUILDINGS & GROUNDS MAINT	0	0	0	0	0	0%
518-485	EQUIPMENT MAINT	1,638	0	0	0	0	0%
4 REPAIR & MAINT		1,638	0	0	0	0	0%
518-502	COMMUNICATIONS	1,204	1,680	1,680	1,200	-480	-29%
518-503	MILEAGE	112	500	0	500	0	100%
518-506	TRAINING & TRAVEL	1,605	2,900	2,000	3,100	200	7%
518-514	ELECTRICITY	92	500	500	250	-250	-50%
518-526	DUES & SUBSCRIPTIONS	1,086	2,650	730	880	-1,770	-67%
5 OPERATIONAL EXP		4,099	8,230	4,910	5,930	-2,300	-28%
518-616	MISCELLANEOUS SERVICES	0	0	0	0	0	0%
6 OTHER SERVICES		0	0	0	0	0	0%
18-MUNICIPAL COURT TOTAL		238,407	242,256	239,545	249,115	6,859	3%

Notes:

The increase to Personnel Services includes a 3% Cost of Living raise.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
PLANNING

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
519-110	REGULAR EARNINGS	283,218	236,380	289,215	342,930	106,550	45%
519-114	CERTIFICATION PAY	3,323	2,400	0	7,200	4,800	0%
519-115	PART-TIME EARNINGS	37,842	28,880	14,440	28,880	0	0%
519-116	GIS PAY	0	0	0	0	0	0%
519-120	OVERTIME	428	0	0	0	0	0%
519-130	RETIREMENT	34,780	34,116	37,472	49,745	15,629	46%
519-140	LONGEVITY	3,985	3,220	2,740	3,995	775	24%
519-150	SOCIAL SECURITY	24,364	20,725	22,058	29,300	8,575	41%
519-160	WORKER'S COMP	1,087	990	998	1,825	835	84%
519-180	CONTRACT LABOR	5,617	0	0	20,000	20,000	N/A
519-190	CAR ALLOWANCE	0	0	0	0	0	0%
1 PERSONNEL SERVICES		394,645	326,711	366,923	483,875	157,164	48%
519-205	OFFICE SUPPLIES	712	2,000	2,000	2,000	0	0%
519-220	UNIFORMS	27	300	300	300	0	0%
519-235	GAS & OIL	1,003	1,800	1,800	1,800	0	0%
519-240	MINOR EQUIPMENT	12,137	1,200	1,200	1,200	0	0%
2 SUPPLIES		13,879	5,300	5,300	5,300	0	0%
519-481	VEHICLE & MACHINERY MAINT	60	1,000	100	1,000	0	0%
4 REPAIR & MAINT		60	1,000	100	1,000	0	0%
519-502	COMMUNICATIONS	3,437	4,000	3,400	4,000	0	0%
519-506	TRAINING & TRAVEL	2,418	5,000	2,500	5,000	0	0%
519-524	ADVERTISING & LEGAL NOTICES	2,991	1,000	1,000	3,000	2,000	200%
519-526	DUES & SUBSCRIPTIONS	1,007	3,400	3,400	2,500	-900	-26%
519-534	MOWING VACANT LOTS	0	2,500	2,500	2,500	0	0%
519-536	DEMOLITION OF VACANT BLDGS	0	10,000	0	5,000	-5,000	-50%
519-590	TCRFC DUES	0	1,250	1,250	0	-1,250	-100%
5 OPERATIONAL EXP		9,853	27,150	14,050	22,000	-5,150	-19%
519-860	RESIDENTIAL DEV.INCENTIVES	4,118	0	0	0	0	0%
519-861	CONTRACT SERVICES - FIRE INS.	0	0	14,440	0	0	N/A
519-616	MISCELLANEOUS SERVICES	810	0	0	0	0	0%
519-646	ENG./SURVEYING SERVICES	1,350	1,000	0	0	-1,000	0%
8 MISCELLANEOUS		6,278	1,000	14,440	0	-1,000	-100%
19-PLANNING TOTAL		424,715	361,161	400,813	512,175	151,014	42%

Notes:

The increase to Personnel Services includes a 3% Cost of Living raise, as well as additional Code Enforcement Officer/Building
The increase to Advertising & Legal Notices is to reflect the actual costs.

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.

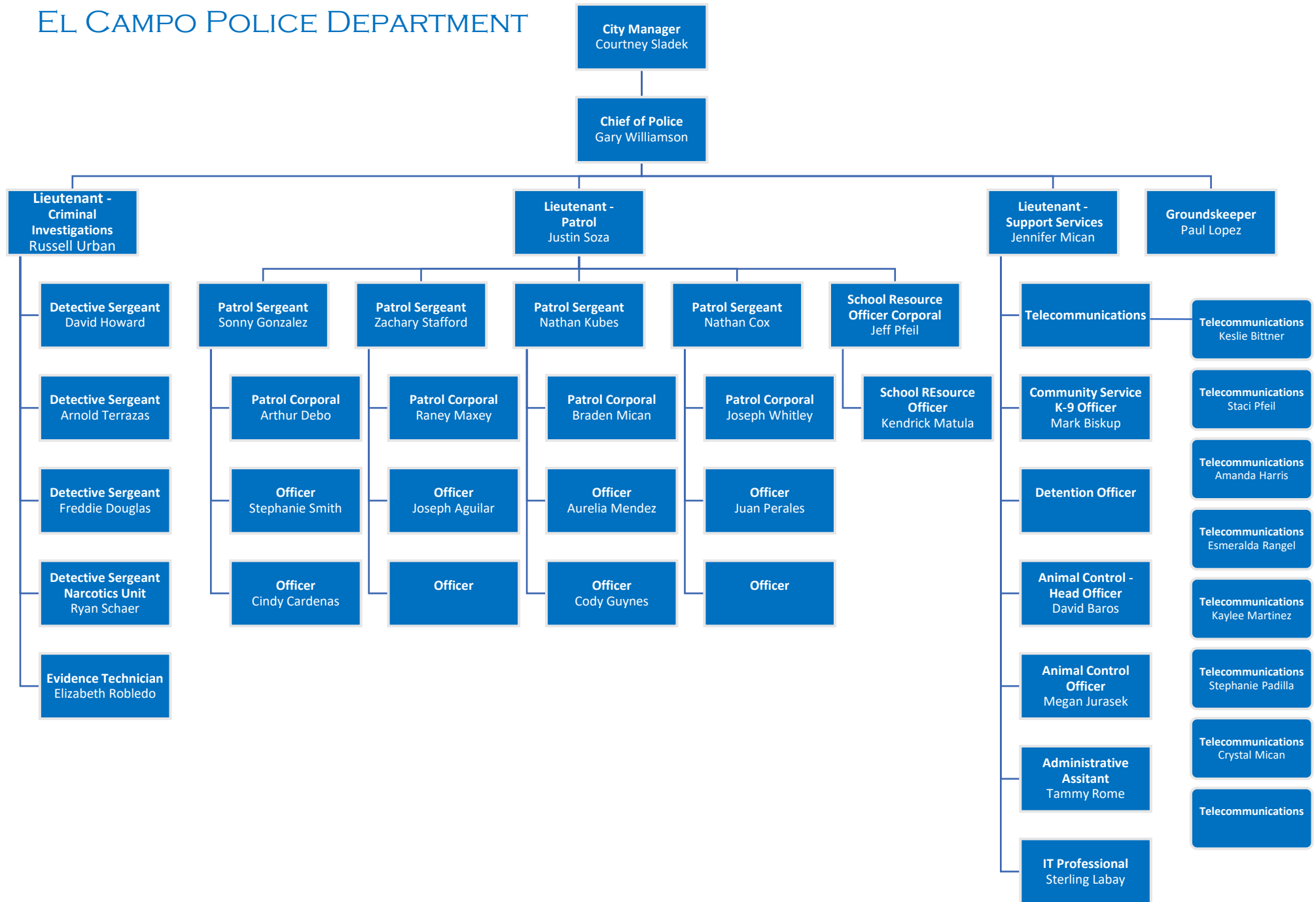
The El Campo Volunteer Fire Department is dedicated to saving lives and property. The Fire Department responds to over 200 emergency calls and trains over 7,000 hours.

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.

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	% Change in budget from FY21 to FY22
Police	3,041,145	3,274,693	3,143,720	3,346,705	2.20%
Fire	259,367	223,912	246,640	271,064	21.06%
Communications	511,082	544,346	537,180	485,885	-10.74%
Fire Marshall	0	0	0	5,000	N/A
Emergency Management	20,384	80,255	77,905	108,540	35.24%
TOTAL	3,831,979	4,123,206	4,005,445	4,217,194	2.28%

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	% Change in budget from FY21 to FY22
Personnel Services	3,176,340	3,378,519	3,330,062	3,401,310	0.67%
Supplies	191,546	236,950	217,450	264,950	11.82%
Repair and Maintenance	151,930	113,465	112,300	113,000	-0.41%
Operational Expense	158,390	199,360	174,010	216,490	8.59%
Other Services	59,907	98,000	85,500	91,800	-6.33%
Capital Outlay	93,866	96,912	86,123	129,644	0.00%
TOTAL	3,831,979	4,123,206	4,005,445	4,217,194	2.28%

EL CAMPO POLICE DEPARTMENT



EL CAMPO POLICE DEPARTMENT

	FY20 Actual	FY21 Amended Budget	FY22 Adopted Budget	Variance
Police				
Police Chief	1	1	1	0
Assistant Chief	1	1	0	-1
Secretary	1	1	1	0
Lieutenant	1	1	3	2
Detective	4	4	4	0
Sergeant	4	4	4	0
Corporal	4	4	4	0
Peace Officer	10	10	10	0
Evidence Technician (<i>formally Officer</i>)	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
Total	36	35	36	1
Communications				
Dispatcher	8	9	8	-1
Total	8	9	8	-1
Police Total	43	44	44	0

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
POLICE

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
520-110	REGULAR EARNINGS	1,995,192	1,997,907	2,015,806	2,082,670	84,763	4%
520-113	HOLIDAY PAY	54,514	45,970	45,970	45,970	0	0%
520-114	CERTIFICATION PAY	72,141	73,800	63,600	66,600	-7,200	-10%
520-115	PART-TIME EARNINGS	384	0		0	0	0%
520-116	INCENTIVE PAY	7,785	34,600	25,000	14,000	-20,600	-60%
520-120	OVERTIME	50,084	66,010	66,010	70,000	3,990	6%
520-130	RETIREMENT	265,108	316,381	283,650	323,465	7,084	2%
520-140	LONGEVITY	24,150	25,950	24,225	23,405	-2,545	-10%
520-150	SOCIAL SECURITY	162,371	171,684	166,982	176,150	4,466	3%
520-160	WORKER'S COMP	21,729	33,966	33,734	19,025	-14,941	-44%
1 PERSONNEL SERVICES		2,653,458	2,766,268	2,724,977	2,821,285	55,017	2%
520-205	OFFICE SUPPLIES	7,425	12,500	12,500	12,500	0	0%
520-215	FOOD	2,574	4,500	4,500	3,500	-1,000	-22%
520-220	UNIFORMS	18,897	23,300	23,300	23,300	0	0%
520-230	ANIMAL SHELTER SUPPLIES	3,023	6,000	6,000	6,000	0	0%
520-235	GAS & OIL	39,540	55,000	41,000	55,000	0	0%
520-240	MINOR EQUIPMENT	44,323	49,600	49,100	75,300	25,700	52%
520-245	HOUSEKEEPING SUPPLIES	8,556	8,000	8,000	8,000	0	0%
520-254	FORENSIC SUPPLIES	4,657	7,500	4,500	4,500	-3,000	-40%
520-270	MISCELLANEOUS SUPPLIES	4,367	5,000	5,000	5,000	0	0%
520-275	COMMUNITY SERVICES SUPPLIES	73	3,500	3,500	2,000	-1,500	-43%
520-276	SUPPORT OF PRISONERS	2,188	3,000	3,000	2,000	-1,000	-33%
520-277	EXPLORERS	0	1,500	0	0	-1,500	-100%
520-278	SPECIAL RESPONSE TEAM EQUIPMENT	0	0	0	10,000	10,000	N/A
520-299	DRUG DOG UPKEEP & SUPPLIES	1,270	3,000	2,500	3,000	0	0%
2 SUPPLIES		136,893	182,400	162,900	210,100	27,700	15%
520-419	JANITORIAL SERVICE	0	0	0	0	0	0%
520-420	BUILDINGS & GROUNDS MAINT	20,336	18,165	17,000	17,000	-1,165	-6%
520-481	VEHICLE & MACHINERY MAINT	38,283	25,000	25,000	25,000	0	0%
520-485	EQUIPMENT MAINT	17,456	19,500	19,500	19,500	0	0%
4 REPAIR & MAINT		76,075	62,665	61,500	61,500	-1,165	-2%
520-502	COMMUNICATIONS	30,207	34,000	27,000	34,000	0	0%
520-506	TRAINING & TRAVEL	19,318	32,000	25,000	41,000	9,000	28%
520-514	ELECTRICITY	42,899	60,000	51,000	60,000	0	0%
520-520	NATURAL GAS	0	0	0	0	0	0%
520-524	ADVERTISING & LEGAL NOTICES	1,211	3,700	3,700	3,700	0	0%
520-526	DUES & SUBSCRIPTIONS	5,270	7,830	7,830	7,830	0	0%
520-551	INS - POLICE LIAB	12,750	11,290	11,290	11,290	0	0%
5 OPERATIONAL EXP		111,655	148,820	125,820	157,820	9,000	6%

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
POLICE

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
520-616	MISCELLANEOUS SERVICES	9,341	8,900	8,900	8,900	0	0%
520-617	SPAY AND NEUTER	924	7,500	3,500	7,000	-500	-7%
520-619	MEDICAL EXAMS	(1,322)	8,500	2,500	5,000	-3,500	-41%
520-624	INFORMANT INFORMATION	3,000	5,000	2,500	5,000	0	0%
6	OTHER SERVICES	11,942	29,900	17,400	25,900	-4,000	-13%
520-930	FURNITURE & FIXTURES	0	4,640	0	0	-4,640	100%
520-935	MAJOR MACHINERY & EQUIP	0	0	0	0	0	0%
520-940	VEHICLES	51,123	80,000	51,123	70,100	-9,900	0%
9	CAPITAL OUTLAY	51,123	84,640	51,123	70,100	-14,540	0%
20-POLICE TOTAL		3,041,145	3,274,693	3,143,720	3,346,705	72,012	2%

Notes:

The increase to Personnel Services includes a 3% Cost of Living raise.

The increase to Minor Equipment to purchases rifles, guns, ammo boxes and other equipment for patrol cars. Also includes to purchase of supplies for Community Services Officer and K-9 protection system.

The addition and increase to new account, Special Response Team Equipment (SRT), is to purchase equipment.

The increase in Training and Travel is for expected new required State & Federal training.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
COMMUNICATIONS

			FY 21	FY 21	FY 22		% Change in
		FY20	Amended	Year End	Adopted	Variance from	budget from
		Actual	Budget	Estimate	Budget	FY21	FY21 to FY22
524-110	REGULAR EARNINGS	357,948	377,136	380,340	342,720	-34,416	-9%
524-111	SUPERVISOR	6,000	6,000	6,000	0	-6,000	-100%
524-113	HOLIDAY PAY	8,202	10,000	10,000	10,000	0	0%
524-114	CERTIFICATION PAY	14,169	16,800	13,200	12,000	-4,800	-29%
524-115	PART-TIME EARNINGS	600	0	0			0%
524-116	INCENTIVE PAY	0	3,000	3,000	0	-3,000	-100%
524-120	OVERTIME	38,869	31,000	31,000	31,000	0	0%
524-130	RETIREMENT	50,570	62,977	57,216	55,945	-7,032	-11%
524-140	LONGEVITY	2,305	2,785	2,275	2,520	-265	-10%
524-150	SOCIAL SECURITY	31,131	34,174	33,683	30,465	-3,709	-11%
524-160	WORKER'S COMP	1,287	474	466	1,235	761	161%
1 PERSONNEL SERVICES		511,082	544,346	537,180	485,885	-58,461	-11%
24-COMMUNICATIONS TOTAL		511,082	544,346	537,180	485,885	-58,461	-11%

Notes:

The increase to Personnel Services includes a 3% Cost of Living raise.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
FIRE

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
522-205	OFFICE SUPPLIES	379	250	250	250	0	0%
522-215	FOOD	124	700	700	700	0	0%
522-220	PROTECTIVE CLOTHING	15,307	15,000	15,000	15,000	0	0%
522-235	GAS & OIL	9,151	10,700	10,700	10,700	0	0%
522-240	MINOR EQUIPMENT	22,218	18,000	18,000	18,000	0	0%
522-250	CHEMICALS	4,450	7,500	7,500	7,500	0	0%
522-270	MISCELLANEOUS SUPPLIES	0	0	0	0	0	0%
2 SUPPLIES		51,629	52,150	52,150	52,150	0	0%
522-481	VEHICLE & MACHINERY MAINT	67,808	37,000	40,000	37,000	0	0%
522-482	EQUIPMENT TESTING	5,197	6,500	5,000	6,500	0	0%
522-485	EQUIPMENT MAINT	2,783	6,500	5,000	6,500	0	0%
4 REPAIR & MAINT		75,787	50,000	50,000	50,000	0	0%
522-502	COMMUNICATIONS	11,401	9,000	9,000	10,800	1,800	20%
522-506	TRAINING	20,000	20,000	20,000	20,000	0	0%
522-514	ELECTRICITY	1,143	0	0	0	0	0%
522-520	NATURAL GAS	0	0	0	0	0	0%
522-526	DUES & SUBSCRIPTIONS	2,580	2,400	2,400	2,400	0	0%
522-542	AUDIT	1,100	5,250	5,250	5,250	0	0%
522-543	INS - VFD ACCIDENT	5,018	4,740	4,740	5,020	280	6%
5 OPERATIONAL EXP		41,242	41,390	41,390	43,470	2,080	5%
522-830	FIRE PREVENTION	1,834	1,700	1,700	1,700	0	0%
522-835	VFD - RETIREMENT	43,985	47,600	47,600	47,600	0	0%
522-837	VFD - WORKMAN'S COMP	2,147	3,800	3,800	1,600	-2,200	-58%
522-840	VFD- MEDICAL EXAMINATIONS	0	15,000	15,000	15,000	0	0%
8 MISCELLANEOUS		47,966	68,100	68,100	65,900	-2,200	-3%
522-940	VEHICLES	42,743	12,272	35,000	59,544	47,272	385%
9 CAPITAL OUTLAY		42,743	12,272	35,000	59,544	47,272	385%
22-FIRE TOTAL		259,367	223,912	246,640	271,064	47,152	0

Notes:

Increase to Communications to reflect actual expenses.

Increase in Vehicles to account for replacing a Fire Command Unit.

VFD-Retirement includes enough funds to increase each Firefighter's Pension by \$5 each month.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
FIRE MARSHAL

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
523-125	PART-TIME EARNINGS	0	0	0	0	0	0%
523-140	RETIREMENT	0	0	0	0	0	0%
523-150	SOCIAL SECURITY	0	0	0	0	0	0%
523-160	WORKER'S COMP	0	0	0	0	0	0%
1 PERSONNEL SERVICES		0	0	0	0	0	0%
523-205	OFFICE SUPPLIES	0	0	0	0		0%
523-220	UNIFORMS	0	0	0	0		0%
523-235	GAS & OIL	0	0	0	0		0%
523-253	SUPPLIES	0	0	0	0		0%
2 SUPPLIES		0	0	0	0	0	
523-481	VEHICLE & MACHINERY MAINT	0	0	0	0		0%
4 REPAIR & MAINT		0	0	0	0		
523-502	COMMUNICATIONS	0	0	0	0		0%
523-506	TRAINING & TRAVEL	0	0	0	0		0%
523-526	DUES & SUBSCRIPTIONS	0	0	0	5,000		N/A
5 OPERATIONAL EXP		0	0	0	5,000	0	0%
23-FIRE MARSHAL TOTAL		0	0	0	5,000	0	0

Notes:

The increase to Dues & Subscriptions is for the required fees to obtain a commission for the Fire Inspector/Marshal.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
EMERGENCY MANAGEMENT

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
526-110	EMERGENCY MGMNT	0	0	0	71,050	71,050	N/A
526-111	EMERGENCY MGMNT	11,800	55,000	55,000	2,500	-52,500	-95%
526-114	CERTIFICATION PAY	0	0	0	3,600	3,600	N/A
526-130	RETIREMENT	0	7,755	7,755	10,525	2,770	36%
526-140	LONGEVITY	0	0	0	280	280	N/A
526-150	SOCIAL SECURITY	0	4,208	4,208	5,925	1,717	41%
526-160	WORKER'S COMP	0	942	942	260	-682	-72%
1 PERSONNEL SERVICES		11,800	67,905	67,905	94,140	26,235	39%
526-205	OFFICE SUPPLIES	107	500	500	500	0	0%
526-215	FOOD	63	500	500	500	0	0%
526-240	MINOR EQUIPMENT	2,855	1,400	1,400	1,400	0	0%
526-220	UNIFORMS	0	0	0	300	300	N/A
2 SUPPLIES		3,024	2,400	2,400	2,700	300	13%
526-481	VEHICLE & MACHINERY MAINTENANCE	67	800	800	1,500	700	88%
4 REPAIR & MAINT		67	800	800	1,500	700	88%
526-502	COMMUNICATIONS	412	1,200	1,200	2,000	800	67%
526-506	TRAINING & TRAVEL	1,412	5,000	3,000	4,000	-1,000	-20%
526-508	EMERG MGMT MISC	3,373	2,150	2,000	3,000	850	40%
526-524	ADVERTISING & LEGAL NOTICES	296	500	500	700	200	40%
526-526	DUES AND SUBSCRIPTIONS	0	300	100	500	200	67%
5 OPERATIONAL EXP		5,493	9,150	6,800	10,200	1,050	11%
26- EMERGENCY MANAGEMENT TOTAL		20,384	80,255	77,905	108,540	28,285	35%

Notes:

The increase to Personnel Services includes a 3% Cost of Living raise, as well as an entire Fiscal Year worth of wages.

The increase in Uniforms is to allow the Emergency Management Coordinator to get uniforms for the position.

The increase to Vehicle & Machinery Maintenance is for maintenance to the Mobile Command Unit.

The increase to Operational Expenses includes a City issued cell phone, an increase to Advertising & Legal Notices for Grant required postings, actual expenses for Dues, and Miscellaneous fees to update the Mobile Command Unit software.

PUBLIC WORKS

Description

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

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

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

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

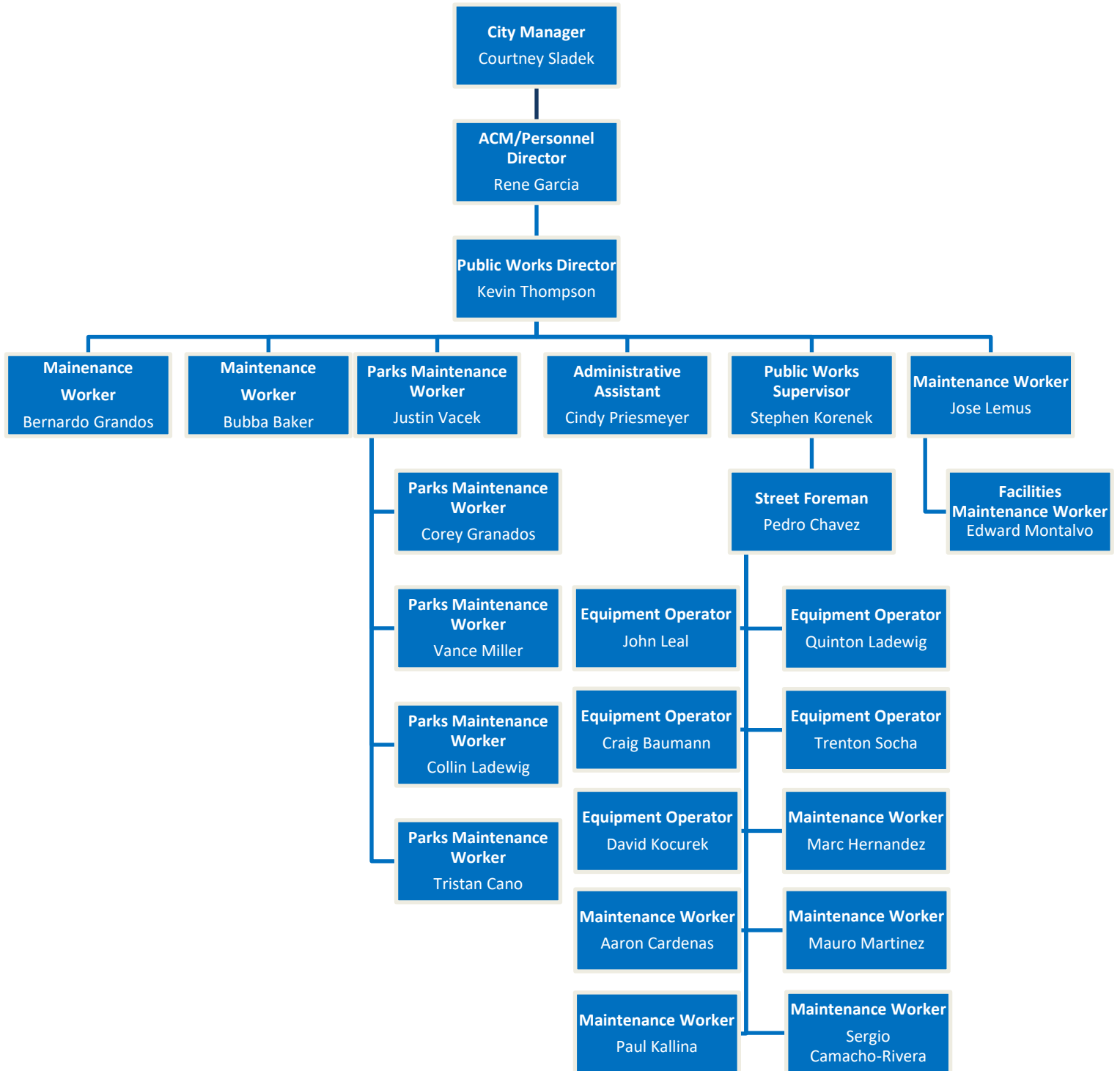
Facilities Maintenance Division is responsible for the general maintenance, repair and upkeep of the City facilities. The Division has a team of two employees.

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

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	% Change in budget from FY21 to FY22
Public Works Administration	314,341	284,482	302,562	301,408	5.95%
Streets	1,806,237	1,272,376	1,144,853	1,204,804	-5.31%
Vehicle Maintenance	94,232	95,837	91,001	102,480	6.93%
Parks	452,658	391,618	468,344	413,520	5.59%
Facilities Maintenance	0	0	0	118,060	N/A
TOTAL	2,667,469	2,044,313	2,006,760	2,140,272	4.69%

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	% Change in budget from FY21 to FY22
Personnel Services	1,103,406	1,141,139	1,153,686	1,203,270	5.44%
Supplies	135,819	137,500	117,850	127,628	-7.18%
Repair and Maintenance	386,815	453,874	452,874	453,874	0.00%
Operational Expense	218,976	218,000	218,550	261,700	20.05%
Other Services	94,192	43,800	63,800	43,800	0.00%
Capital Outlay	728,260	50,000	0	50,000	0.00%
TOTAL	2,667,469	2,044,313	2,006,760	2,140,272	4.69%

PUBLIC WORKS



PUBLIC WORKS

	FY20 Actual	FY21 Amended Budget	FY22 Adopted Budget	Variance
Public Works Administration				
Public Works Director	1	1	1	0
Administrative Assistant	1	1	1	0
Total	2	2	2	0
Streets				
Public Works Supervisor	1	1	1	0
Streets Supervisor	1	1	1	0
Equipment Operator	3	4	5	1
Maintenance Worker	7	6	5	-1
Total	12	12	12	0
Vehicle Maintenance				
Foreman	1	1	0	-1
Maintenance Worker	1	1	2	1
Total	2	2	2	0
Parks				
Parks Foreman	1	1	0	-1
Assistant Parks Foreman	1	0	0	0
Maintenance Worker	4	6	5	-1
Total	6	7	7	-2
Facilities Maintenance				
Maintenance Worker	0	0	2	2
Total	0	0	2	2
Public Works Total	21	23	23	0

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
PUBLIC WORKS ADMINISTRATION

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
530-110	REGULAR EARNINGS	125,439	124,342	124,016	134,255	9,913	8%
530-114	CERTIFICATION PAY	5,414	5,630	5,630	5,630	0	0%
530-115	PART TIME EARNINGS	0	15,000	15,000	15,000	0	0%
530-120	OVERTIME	1,103	0	0	0	0	0%
530-130	RETIREMENT	16,610	18,589	17,085	19,925	1,336	7%
530-140	LONGEVITY	1,825	1,885	1,825	1,945	60	3%
530-150	SOCIAL SECURITY	10,252	10,087	10,057	12,000	1,913	19%
530-160	WORKER'S COMP	496	149	149	525	376	252%
1 PERSONNEL SERVICES		161,138	175,682	173,762	189,280	13,598	8%
530-205	OFFICE SUPPLIES	2,531	2,500	2,500	2,500	0	0%
530-215	FOOD	0	0	0	0	0	0%
530-217	SAFETY EQUIPMENT AND TRAFFIC CONTROL	9,206	9,500	9,500	9,500	0	0%
530-220	UNIFORMS	7,474	5,500	5,500	7,828	2,328	42%
530-235	GAS & OIL	1,766	1,000	1,000	1,000	0	0%
530-240	MINOR EQUIPMENT PURCHASE	2,456	3,500	3,500	3,500	0	0%
530-245	HOUSEKEEPING SUPPLIES	0	500	0	0	-500	-100%
2 SUPPLIES		23,434	22,500	22,000	24,328	1,828	8%
530-420	BUILDINGS & GROUNDS MAINT	281	0	0	0	0	0%
530-481	VEHICLE & MACHINERY MAINT	1,412	500	500	500	0	0%
530-485	EQUIPMENT MAINT	2,574	5,000	5,000	5,000	0	0%
4 REPAIR & MAINT		4,267	5,500	5,500	5,500	0	0%
530-502	COMMUNICATIONS	7,030	2,000	2,000	2,000	0	0%
530-506	TRAINING & TRAVEL	7,024	6,300	6,300	6,300	0	0%
530-514	ELECTRICITY	6,950	6,300	6,300	6,300	0	0%
530-520	NATURAL GAS	1,656	1,750	1,750	1,750	0	0%
530-524	ADVERTISING & LEGAL NOTICES	474	400	400	400	0	0%
530-526	DUES & SUBSCRIPTIONS	1,473	1,250	1,250	1,250	0	0%
530-551	MOSQUITO ABATEMENT	15,989	14,500	16,000	16,000	1,500	10%
530-552	UNDERGROUND STORAGE TANK INS	3,229	4,500	3,500	4,500	0	0%
5 OPERATIONAL EXP		43,824	37,000	37,500	38,500	1,500	4%
530-646	ENG/SURVEYING SERVICES	81,677	43,800	63,800	43,800	0	0%
6 OTHER SERVICES		81,677	43,800	63,800	43,800	0	0%
30 PUBLIC WORKS ADMIN TOTAL		314,341	284,482	302,562	301,408	16,926	6%

Notes:

The increase to Personnel Services includes a 3% Cost of Living raise.

The increase to Uniforms is to reflect moving all uniform fees to the Admin division of Public Works.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
STREETS

		FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22	
	FY20 Actual						
531-110	REGULAR EARNINGS	436,944	457,827	415,992	441,955	-15,872	-3%
531-114	CERTIFICATION PAY	5,402	8,760	5,000	11,600	2,840	32%
531-115	PART TIME EARNINGS	0	15,500	15,500	15,500	0	0%
531-120	OVERTIME	14,630	6,020	8,000	6,020	0	0%
531-130	RETIREMENT	50,483	62,742	53,135	65,345	2,603	4%
531-140	LONGEVITY	5,685	6,255	5,675	6,795	540	9%
531-150	SOCIAL SECURITY	34,301	35,325	32,465	36,865	1,540	4%
531-160	WORKER'S COMP	9,644	15,123	15,962	7,100	-8,023	-53%
1 PERSONNEL SERVICES		557,089	607,552	551,729	591,180	-16,372	-3%
531-220	UNIFORMS	(39)	0	0	0	0	0%
531-235	GAS & OIL	33,879	32,500	32,500	32,500	0	0%
531-240	MINOR EQUIPMENT PURCHASE	5,942	6,000	6,000	6,000	0	0%
531-245	HOUSEKEEPING SUPPLIES	0	0	0	0	0	0%
531-252	WEED CONTROL	22,495	25,000	10,000	25,000	0	0%
531-265	SIGNAGE	8,812	10,000	6,500	10,000	0	0%
2 SUPPLIES		71,090	73,500	55,000	73,500	0	0%
531-420	BUILDINGS & GROUNDS MAINT	90	0	0	0	0	N/A
531-440	STREET REPAIR/CONSTRUCTION	69,475	65,000	65,000	65,000	0	0%
531-442	SIDEWALKS	0	0	0	0	0	0%
531-445	STREET RESURF-SEAL COAT	171,311	246,624	246,624	246,624	0	0%
531-446	DRAINAGE	21,084	20,000	20,000	20,000	0	0%
531-481	VEHICLE & MACHINERY MAINT	68,752	67,000	67,000	67,000	0	0%
4 REPAIR & MAINT		330,713	398,624	398,624	398,624	0	0%
531-502	COMMUNICATIONS	1,670	0	0	0	0	0%
531-506	TRAINING & TRAVEL	2,678	3,200	2,000	2,000	-1,200	-38%
531-514	STREET LIGHT ELECTRICITY	105,647	130,000	130,000	130,000	0	0%
531-515	STREET LIGHT INSTALLATION	0	2,000	0	2,000	0	0%
531-519	CULVERT INSTALLATION	23,743	7,500	7,500	7,500	0	0%
5 OPERATIONAL EXP		133,738	142,700	139,500	141,500	-1,200	-1%
531-616	MISCELLANEOUS SERVICES	12,483	0	0	0	0	0%
6 OTHER SERVICES		12,483	0	0	0	0	0%
531-832	CHRISTMAS DECORATIONS	32	0	0	0	0	0%
8 MISCELLANEOUS		32	0	0	0	0	0%
531-910	BUILDING & LAND	137,885	0	0	0	0	0%
531-920	MAJOR EQUIPMENT PURCHASE	0	50,000	0	0	-50,000	100%
531-950	CAPITAL OUTLAY - CR346	563,208	0	0	0	0	0%
9 CAPITAL OUTLAY		701,093	50,000	0	0	-50,000	0%
31 PW-STREETS TOTAL		1,806,237	1,272,376	1,144,853	1,204,804	-67,572	-5%

Notes:

The increase to Personnel Services includes a 3% Cost of Living raise.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
VEHICLE MAINTENANCE

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
535-110	REGULAR EARNINGS	67,881	68,360	66,919	71,500	3,140	5%
535-114	CERTIFICATON PAY	0	0	0	1,800	1,800	#DIV/0!
535-120	OVERTIME	4,712	2,000	2,000	2,000	0	0%
535-130	RETIREMENT	8,881	10,161	9,319	10,835	674	7%
535-140	LONGEVITY	1,600	1,715	1,595	1,840	125	7%
535-150	SOCIAL SECURITY	4,954	5,514	5,486	5,900	386	7%
535-160	WORKER'S COMP	823	937	932	2,055	1,118	119%
1 PERSONNEL SERVICES		88,851	88,687	86,251	95,930	7,243	8%
535-235	GAS & OIL	1,544	1,500	1,100	1,500	0	0%
535-240	MINOR EQUIPMENT PURCHASE	2,800	3,000	2,750	3,000	0	0%
535-245	HOUSEKEEPING SUPPLIES	57.04	0	0	0	0	#DIV/0!
2 SUPPLIES		4,401	4,500	3,850	4,500	0	0%
535-481	VEHICLE & MACHINERY MAINT	840	1,750	750	1,750	0	0%
4 REPAIR & MAINT		840	1,750	750	1,750	0	0%
535-506	TRAINING & TRAVEL	140	900	150	300	-600	-67%
5 OPERATIONAL EXP		140	900	150	300	-600	-67%
35 PW-VEHICLE MAINT TOTAL		94,232	95,837	91,001	102,480	6,643	7%

Notes:

The increase to Personnel Services includes a 3% Cost of Living raise.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
FACILITIES MAINTENANCE

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
532-110	REGULAR EARNINGS	0	0	0	66,840	66,840	N/A
532-114	CERTIFICATE PAY	0	0	0	1,800	1,800	N/A
532-115	PART-TIME	0	0	0	9,555	9,555	N/A
532-120	OVERTIME	0	0	0	0	0	N/A
532-130	RETIREMENT	0	0	0	9,775	9,775	N/A
532-140	LONGEVITY	0	0	0	935	935	N/A
532-150	SOCIAL SECURITY	0	0	0	6,055	6,055	N/A
532-160	WORKER'S COMP	0	0	0	400	400	N/A
1 PERSONNEL SERVICES		0	0	0	95,360	95,360	N/A
532-205	OFFICE SUPPLIES	0	0	0	300	300	N/A
532-220	UNIFORMS	0	0	0	600	600	N/A
532-240	MINOR EQUIPMENT	0	0	0	0	0	N/A
532-245	HOUSEKEEPING SUPPLIES	0	0	0	800	800	N/A
2 SUPPLIES		0	0	0	1,700	1,700	N/A
532-420	BUILDINGS & GROUNDS MAINT	0	0	0	20,000	20,000	N/A
532-481	VEHICLE & MACHINERY MAINT	0	0	0	1,000	1,000	N/A
4 REPAIR & MAINT		0	0	0	21,000	21,000	N/A
32 FACILITIES MAINTENANCE TOTAL		0	0	0	118,060	118,060	N/A

Notes:

This new vision was created by separating Facilities Maintenance out of Parks & Facilities Maintenance. All funds were moved over from The increase to Personnel Services includes a 3% Cost of Living raise.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
PARKS

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
541-110	REGULAR EARNINGS	220,436	185,816	250,911	157,215	-28,601	-15%
541-114	CERTIFICATE PAY	3,254	0	0	0	0	N/A
541-115	PART TIME EARNINGS	10,141	23,169	22,555	20,000	-3,169	-14%
541-120	OVERTIME	11,130	7,190	7,190	7,190	0	0%
541-124	CERTIFICATION PAY	0	3,000	2,400	3,600	600	20%
541-130	RETIREMENT	25,315	27,841	26,489	23,780	-4,061	-15%
541-140	LONGEVITY	2,735	1,485	2,665	1,280	-205	-14%
541-150	SOCIAL SECURITY	18,023	16,880	26,489	14,480	-2,400	-14%
541-160	WORKER'S COMP	5,295	3,837	3,245	3,975	138	4%
541-180	CONTRACT LABOR	0	0	0	0	0	0%
1 PERSONNEL SERVICES		296,328	269,218	341,944	231,520	-37,698	-14%
541-205	OFFICE SUPPLIES	0	50	50	50	0	0%
541-220	UNIFORMS	1,987	2,100	2,100	0	-2,100	-100%
541-235	GAS & OIL	9,884	7,000	7,000	6,000	-1,000	-14%
541-240	MINOR EQUIPMENT	9,520	10,000	10,000	2,500	-7,500	-75%
541-245	HOUSEKEEPING SUPPLIES	7,886	7,800	7,800	5,000	-2,800	-36%
541-250	CHEMICALS	605	0	0	0	0	0%
541-251	INSECT CONTROL	6,484	10,050	10,050	10,050	0	0%
541-252	WEED CONTROL	530	0	0	0	0	0%
2 SUPPLIES		36,895	37,000	37,000	23,600	-13,400	-36%
541-420	BUILDINGS & GROUNDS MAINT	41,331	42,000	42,000	22,000	-20,000	-48%
541-481	VEHICLE & MACHINERY MAINT	9,664	6,000	6,000	5,000	-1,000	-17%
4 REPAIR & MAINT		50,995	48,000	48,000	27,000	-21,000	-44%
541-502	COMMUNICATIONS	709	0	0	0	0	0%
541-506	TRAINING AND TRAVEL	3,046	2,000	2,000	2,000	0	0%
541-514	ELECTRICITY	13,492	20,000	24,000	24,000	4,000	20%
541-524	ADVERTISING & LEGAL NOTICES	0	100	100	100	0	0%
541-526	DUES & SUBSCRIPTIONS	60	300	300	300	0	0%
541-530	RECREATIONAL IMPROVEMENTS	23,966	15,000	15,000	55,000	40,000	267%
5 OPERATIONAL EXP		41,274	37,400	41,400	81,400	44,000	118%
541-616	MISCELLANEOUS SERVICES	0	0	0	0	0	0%
6 MISCELLANEOUS		0	0	0	0	0	0%
541-900	CAPITAL OUTLAY	0	0	0	0	0	0%
541-917	WALKING TRAIL	13,530	0	0	0	0	0%
541-918	PARKS PARKING LOT IMPROVEMENTS	0	0	0	50,000	50,000	N/A
541-920	MAJOR EQUIPMENT PURCHASE	13,637	0	0	0	0	0%
9 CAPITAL OUTLAY		27,167	0	0	50,000	50,000	N/A
41 PARKS & FACILITIES TOTAL		452,658	391,618	468,344	413,520	21,902	6%

Notes:

There is a decrease in Personnel Services because two full-time employees were moved into a new division for Facilities Maintenance.

All employees will be receiving a 3% Cost of Living raise.

All accounts that were decreased were moved to the new Facilities Maintenance Division.

The increase to Electricity is to reflect actual expenses.

The increase to Recreational Improvements is based on Park improvements outlined in the long-range Capital Improvements Plan, and includes wood-fiber replacement costs.

The increase to Parks Parking Lot Improvements is for Willie Bell Park, as outlined in the long-range Capital Improvements Plan

COMMUNITY SERVICES

Description

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

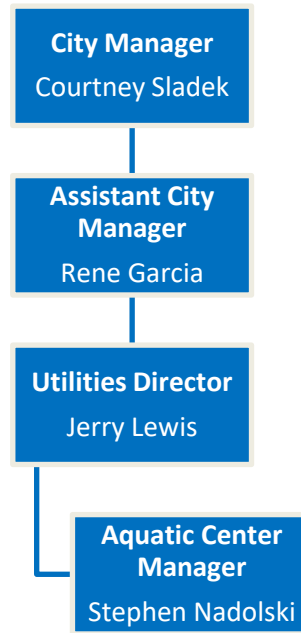
The Community Services Administration works with the Parks and Recreation Community Services Board, and as of June 11, 2015, the Keep El Campo Beautiful Board.

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, 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.

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	% Change in budget from FY21 to FY22
Comm. Services Admin.	117,471	130,800	130,800	130,800	0.00%
Aquatic Center	282,030	359,745	361,450	316,290	-12.08%
TOTAL	399,501	490,545	492,250	447,090	-8.86%

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	% Change in budget from FY21 to FY22
Personnel Services	174,542	214,895	214,650	169,490	-21.13%
Supplies	14,612	28,850	29,100	29,100	0.87%
Repair and Maintenance	44,993	46,000	46,000	46,000	0.00%
Operational Expense	52,353	75,150	76,850	77,000	2.46%
Other Services	113,001	125,650	125,650	125,500	-0.12%
Capital Outlay	0	0	0	0	0.00%
TOTAL	399,501	490,545	492,250	447,090	-8.86%

AQUATIC CENTER



	FY20 Actual	FY21 Amended Budget	FY22 Adopted Budget	Variance
Aquatic Center				
Aquatic Center Coordinator	1	1	1	0
Assistant Aquatic Center Manager	1	1	0	-1
Total	2	2	1	-1
Community Services Total	2	2	1	-1

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
COMMUNITY SERVICES ADMINISTRATION

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
540-240	MINOR EQUIPMENT PURCHASE	0	0	0	0	0	0%
540-270	MISCELLANEOUS SUPPLIES	0	0	0	0	0	0%
2	SUPPLIES	0	0	0	0	0	0%
540-502	COMMUNICATIONS	0	0	0	0	0	0%
540-506	TRAINING & TRAVEL	0	0	0	0	0	0%
540-524	ADVERTISING & LEGAL NOTICES	4,470	5,150	5,150	5,150	0	0%
540-526	DUES & SUBSCRIPTIONS	0	0	0	0	0	0%
540-527	KEEP EL CAMPO BEAUTIFUL	0	0	0	150	150	
5	OPERATIONAL EXP	4,470	5,150	5,150	5,300	150	3%
540-616	MISCELLANEOUS SERVICES	3,463	2,000	2,000	500	-1,500	-75%
6	OTHER SERVICES	3,463	2,000	2,000	500	-1,500	-75%
540-810	SUMMER YTH PROG - B&G CLUB	50,000	50,000	50,000	50,000	0	0%
540-811	NORTHSIDE-OPERATIONS	17,250	23,000	23,000	23,000	0	0%
540-835	BEEES	4,000	9,000	9,000	9,000	0	0%
540-840	MUSEUM CONTRIBUTION	22,500	22,500	22,500	22,500	0	0%
540-845	CRISIS CENTER	5,000	5,000	5,000	5,000	0	0%
540-846	KEEP EL CAMPO BEAUTIFUL	(88)	150	150	0	-150	-100%
540-847	SPOT	1,500	1,500	1,500	3,000	1,500	100%
540-850	HERITAGE CENTER	9,375	12,500	12,500	12,500	0	0%
8	MISCELLANEOUS	109,538	123,650	123,650	125,000	1,350	1%
40	COMMUNITY SERVICES TOTAL	117,471	130,800	130,800	130,800	0	0%

Notes:

Moved \$1,500 from Miscellaneous Services to SPOT, for a total funding of \$3,000 in FY22.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
AQUATIC CENTER

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
545-110	REGULAR EARNINGS	82,197	90,650	90,413	53,450	-37,200	-41%
545-114	CERTIFICATION PAY	0	0	1,200	1,200	1,200	N/A
545-115	PART-TIME EARNINGS	65,280	88,000	88,000	88,000	0	0%
545-120	OVERTIME	0	0	0	0	0	0%
545-130	RETIREMENT	10,013	12,863	11,810	7,755	-5,108	-40%
545-140	LONGEVITY	475	590	470	550	-40	-7%
545-150	SOCIAL SECURITY	11,390	13,712	13,684	10,955	-2,757	-20%
545-160	WORKER'S COMP	2,646	3,580	3,573	2,080	-1,500	-42%
545-180	CONTRACT LABOR	2,540	5,500	5,500	5,500	0	0%
1 PERSONNEL SERVICES		174,542	214,895	214,650	169,490	-45,405	-21%
545-205	OFFICE SUPPLIES	187	1,000	1,200	1,200	200	20%
545-210	CONCESSIONS	2,194	8,500	8,500	8,500	0	0%
545-220	UNIFORMS	1,103	2,000	2,000	2,000	0	0%
545-235	GAS AND OIL	12	90	90	90	0	0%
545-240	MINOR EQUIPMENT	3,545	5,500	6,050	6,050	550	10%
545-245	HOUSEKEEPING SUPPLIES	2,106	2,700	2,200	2,200	-500	-19%
545-250	CHEMICALS	4,674	8,500	8,500	8,500	0	0%
545-251	INSECT CONTROL	790	560	560	560	0	0%
2 SUPPLIES		14,612	28,850	29,100	29,100	250	1%
545-420	BUILDINGS & GROUND MAINT	36,993	40,000	40,000	40,000	0	0%
545-425	SOFTWARE MAINTENANCE	0	6,000	6,000	6,000	0	0%
545-470	COMPUTER SOFTWARE	8,000	0	0	0	0	0%
4 REPAIR & MAINT		44,993	46,000	46,000	46,000	0	0%
545-502	COMMUNICATIONS	2,902	4,000	4,600	4,600	600	15%
545-506	TRAINING & TRAVEL	3,385	4,000	4,000	4,000	0	0%
545-514	ELECTRICITY	18,533	35,000	35,000	35,000	0	0%
545-520	NATURAL GAS	18,857	20,000	20,000	20,000	0	0%
545-524	ADVERTISING	0	1,000	2,500	2,500	1,500	150%
545-526	DUES & SUBSCRIPTIONS	1,196	1,000	600	600	-400	-40%
545-530	RECREATIONAL IMPROVEMENTS	3,009	5,000	5,000	5,000	0	0%
5 OPERATIONAL EXP		47,883	70,000	71,700	71,700	1,700	2%
45 AQUATIC CENTER TOTAL		282,030	359,745	361,450	316,290	-43,455	-12%

Notes:

The increase to Personnel Services includes a 3% Cost of Living raise.



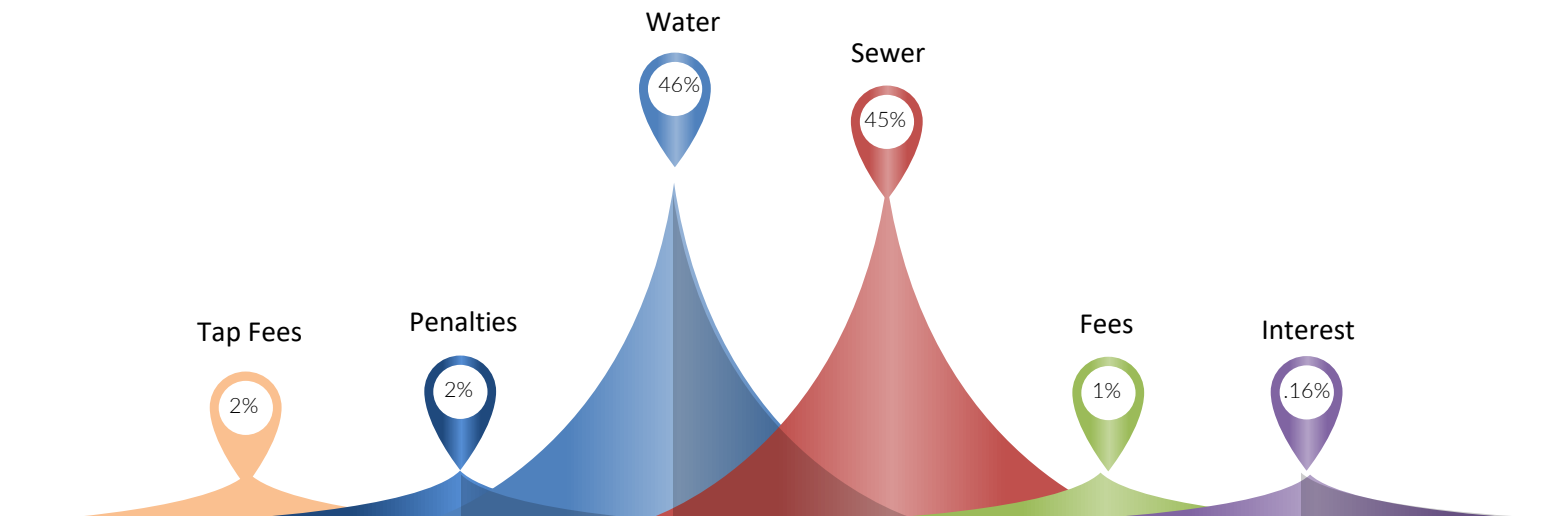
CITY OF EL CAMPO SEMI-ANNUAL DOWNTOWN DINNER EVENT

WATER AND SEWER REVENUE

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from FY21	% Change from FY21
Water Revenues	1,911,281	1,811,852	1,941,632	2,031,886	220,034	12.14%
Sewer Revenues	1,884,624	1,739,881	1,739,881	2,008,000	268,119	15.41%
Penalty Collections	89,418	96,000	78,190	96,000	-	0.00%
Water Taps	18,450	10,000	16,767	10,000	-	0.00%
Sewer Taps	16,840	10,000	10,840	10,000	-	0.00%
Reinstatement Fees	33,427	37,500	29,889	37,500	-	0.00%
Returned Check Fees	1,470	1,700	1,700	1,700	-	0.00%
Interest Earned	8,910	35,000	35,000	7,000	(28,000)	-80.00%
Miscellaneous	16,649	20,000	20,000	30,440	10,440	52.20%
Reimbursement - Lost Lagoon	162,270	188,440	188,440	125,480	(62,960)	-33.41%
Transfers	86,100	86,100	86,100	86,100	-	0.00%
TOTAL RESOURCES	\$ 4,229,439	\$ 4,036,473	\$ 4,148,439	\$ 4,444,106	\$ 407,633	10.10%

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 2,500 gallons to 2,000 gallons, as well as a small increase to the water and sewer fees.
- Interest is decreased to match actual performance of the fund.
- Lost Lagoon Reimbursement has decreased since Phase I has been paid in full.

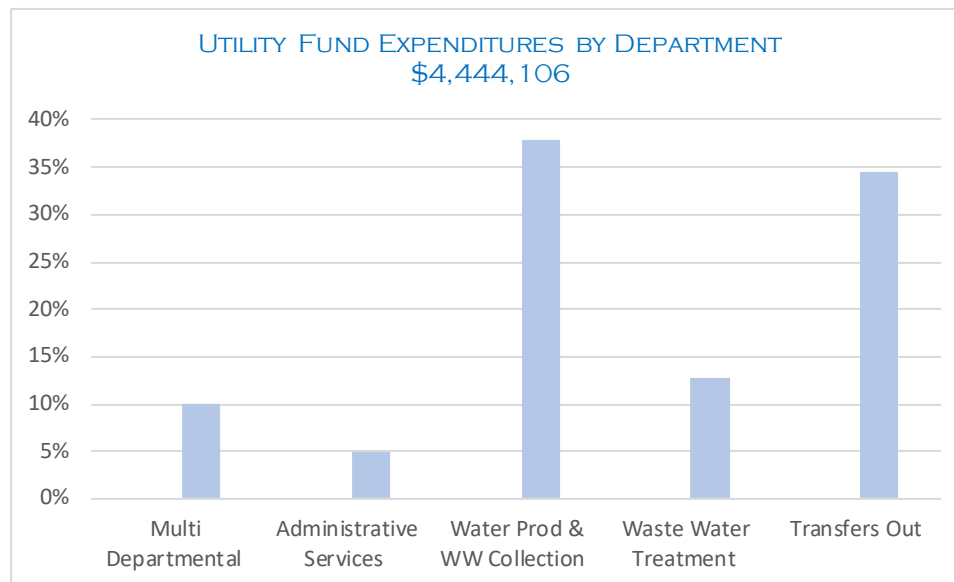


WATER AND SEWER EXPENDITURES

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from FY20	% Change from FY20
Multi Departmental	1,656,375	432,675	424,210	443,657	10,982	2.54%
Administrative Services	151,378	170,877	176,130	217,340	46,463	27.19%
Water Prod & WW Collection	2,179,074	1,531,490	1,479,500	1,682,000	150,510	9.83%
Waste Water Treatment	509,631	554,335	555,480	570,735	16,400	2.96%
Transfers Out	476,649	1,347,096	1,449,527	1,530,374	183,278	13.61%
TOTAL EXPENSE	\$ 4,973,107	\$ 4,036,473	\$ 4,084,847	\$ 4,444,106	\$ 407,633	10.10%

Expenditures and Transfers – Highlights:

- Administrative Services increased 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 and the new water meter capital lease payment.
- All divisions saw an increase in Personnel Services to reflect a 3% cost of living raise for all employees.



WATER AND SEWER

Description

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

The Multi-Departmental Division includes the expenditures that do not belong to a single division. Included in this division are: insurance expenses and other miscellaneous services.

The Non-Departmental Division tracks all the transfers for the Utility Fund. This includes administrative transfers to the General Fund, debt transfers to the Debt Service Fund, transfers to support technology.

The Water and Sewer Administration Division provides the billing service for water, wastewater and solid waste services as well as processing all new accounts and cut-offs.

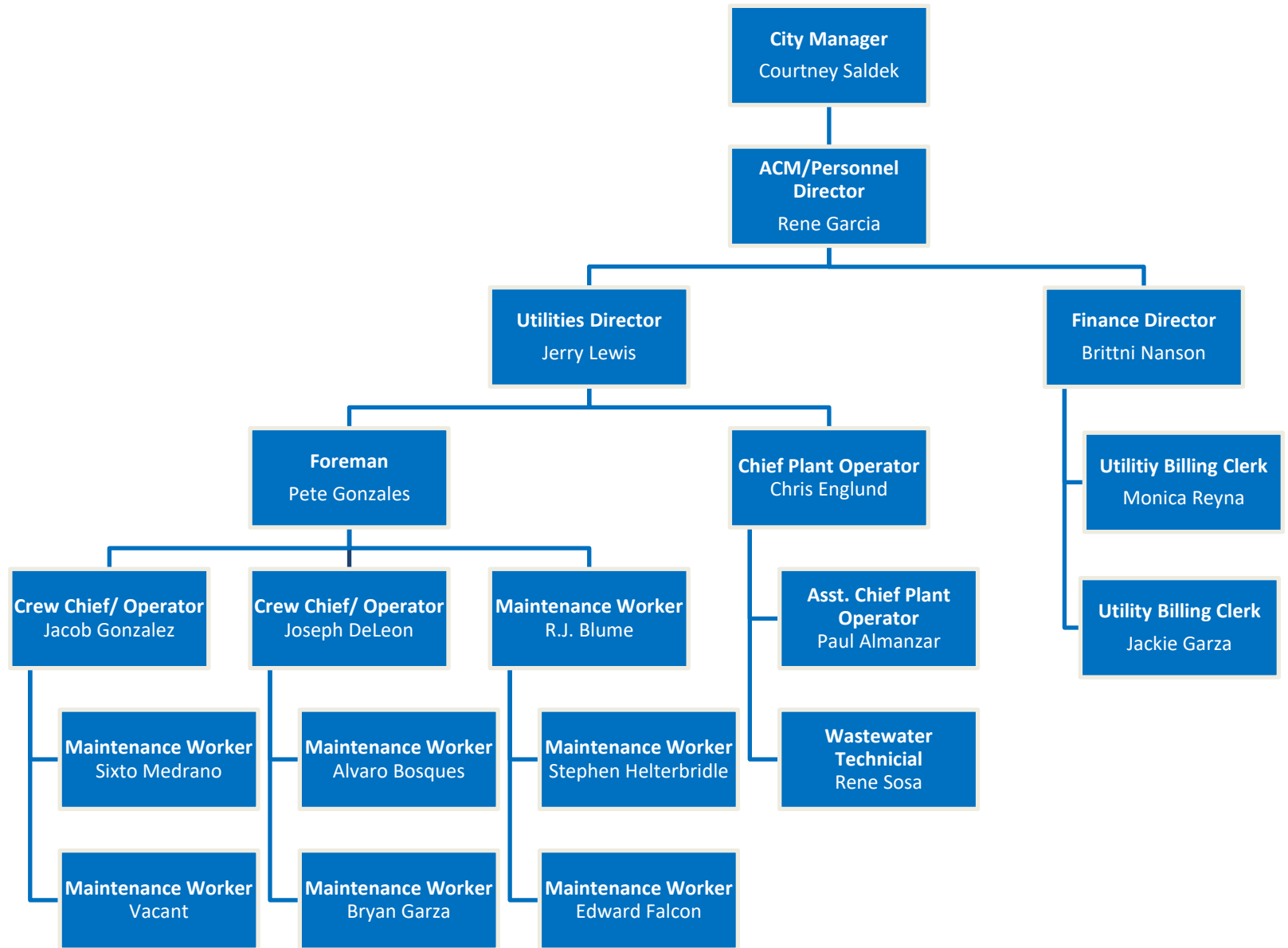
The Water Production and Wastewater Collection is responsible for maintaining and repairing water lines, sewer lines, as well as adding new lines to system. The Division also maintains, repairs, and keeps in good running order the 5 water wells used to produce water for the City of El Campo. The Department also maintains the Status of "Superior Water System" with the Texas Commission on Environmental Quality. This Division also maintains the collection system in such a manner that protects the public safety, health and the environment.

The Wastewater Treatment Plant Division maintains, repairs and keeps in good operating order the Wastewater Treatment Plant to meet all requirements, rules and regulations, required by the Texas Commission on Environmental Quality.

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	% Change in budget from FY21 to FY22
Multi - Departmental	1,656,375	432,675	424,210	443,657	2.54%
Water and Sewer Admin.	151,378	170,877	176,130	217,340	27.19%
Water Production & WW Coll	2,179,074	1,531,490	1,479,500	1,682,000	9.83%
Wastewater Treatment	509,631	554,335	555,480	570,735	2.96%
Non - Departmental	476,649	1,347,096	1,449,527	1,530,374	13.61%
TOTAL	4,973,107	4,036,473	4,084,847	4,444,106	10.10%

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	% Change in budget from FY21 to FY22
Personnel Services	1,118,443	862,202	861,510	933,615	8.28%
Supplies	59,858	66,500	66,600	67,600	1.65%
Repair and Maintenance	419,070	270,750	270,750	310,750	14.77%
Operational Expense	489,561	518,460	518,460	529,642	2.16%
Other Services	406,043	253,210	253,210	327,270	29.25%
Transfers	1,689,435	1,542,351	1,636,317	1,725,629	0.00%
Capital	790,697	523,000	478,000	549,600	0.00%
TOTAL	4,973,107	4,036,473	4,084,847	4,444,106	10.10%

UTILITIES



UTILITIES

	FY20 Actual	FY21 Amended Budget	FY22 Adopted Budget	Variance
Water and Sewer Administration				
Utility Billing Clerk	2	2	2	0
Maintenance Worker	1	1	1	0
Total	3	3	3	0
Water Production and Collection				
Director of Utilities	1	1	1	0
Utilities Foreman	1	1	1	0
Utility Crew Chief	3	3	2	-1
Maintenance Worker	5	5	6	1
Total	10	10	10	0
Wastewater Treatment Plant				
Chief Plant Operator	1	1	1	0
Asst. Chief Plant Operator	0	0	1	1
Maintenance Worker	2	2	1	-1
Total	3	3	3	0
UTILITY FUND TOTAL	16	16	16	0

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
WATER AND SEWER FUND MULTI-DEPARTMENTAL

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
505-539	INS - VEHICLE/EQUIPMENT	720	720	720	720	0	0.00%
505-549	INS - PROPERTY LIAB	11,700	11,700	11,700	11,700	0	0.00%
505-550	INS - FLEET	6,480	6,480	6,480	6,480	0	0.00%
505-552	INS - GENERAL LIAB	7,130	7,130	7,130	7,130	0	0.00%
505-554	INS - PUBLIC OFFICIALS INS	4,050	4,050	4,050	4,050	0	0.00%
505-558	HEALTH INSURANCE	115,770	108,820	108,820	119,702	10,882	10.00%
505-587	POSTAGE	23,890	3,410	3,410	3,410	0	0.00%
505-590	PIPELINE LEASE PAYMENTS	1,391	1,400	1,400	1,400	0	0.00%
505-591	LIFT STATION LAND LEASE	600	500	500	600	100	20.00%
5 OPERATIONAL EXP		171,732	144,210	144,210	155,192	10,982	7.62%
505-604	AUDIT	16,250	12,220	12,220	12,220	0	0.00%
505-612	CITY ATTORNEY	24,893	24,890	24,890	24,890	0	0.00%
505-616	MISCELLANEOUS SERVICES	37,355	0	0	0	0	0.00%
505-617	PROFESSIONAL SERVICES	0	40,600	40,600	40,600	0	0.00%
505-646	ENG/SURVEYING SERVICES	1,715	0	0	0	0	0.00%
6 OTHER SERVICES		80,213	77,710	77,710	77,710	0	0.00%
505-701	95 DEBT X-FER	0	0	0	0		0.00%
505-703	FRANCHISE TAX (5%)	186,790	195,255	186,790	195,255	0	0.00%
505-704	OPERATION SUPPORT X-FER	0	0	0	0	0	0.00%
505-705	98 DEBT X-FER	0	0	0	0	0	0.00%
505-708	99 DEBT X-FER	0	0	0	0	0	0.00%
505-709	04 DEBT X-FER	0	0	0	0	0	0.00%
505-710	05 LEASE PURCHASE	0	0	0	0	0	0.00%
505-712	08 DEBT X-FER	0	0	0	0	0	0.00%
505-713	WATER CDBG EXPENSE	0	0	0	0	0	0.00%
505-714	2009 BOND FUNDS EXPENSE #90	99,120	0	0	0	0	0.00%
505-715	10 DEBT X-FER	0	0	0	0	0	0.00%
505-717	DEPRECIATION EXPENSE	926,876	0	0	0	0	0.00%
505-720	AMORTIZATION EXP	0	0	0	0	0	0.00%
505-750	EMPLOYEE INS X-FER	0	0	0	0	0	0.00%
7 TRANSFERS		1,212,786	195,255	186,790	195,255	0	0.00%
505-805	SERVICE AWARDS	0	500	500	500	0	0.00%
505-812	INNOVATIVE INCENTIVES	0	0	0	0	0	0.00%
505-850	BAD DEBT EXPENSE	21,756	15,000	15,000	15,000	0	0.00%
505-855	INTEREST EXPENSE	169,888	0	0	0	0	0.00%
505-860	RES. DEV. INCENTIVES	0	0	0	0	0	0.00%
505-861	ANNEXATION CONNECTIONS	0	0	0	0	0	0.00%
8 MISCELLANEOUS		191,644	15,500	15,500	15,500	0	0.00%
05 MULTI-DEPARTMENTAL TOTAL		1,656,375	432,675	424,210	443,657	10,982	7.62%

Notes:

Increase in health insurance to reflect the projected 10% increase in our premium.

Increase in the Lift Station Land lease to include additional tower for transmitting data to the new water meters.

Increase in the Franchise Tax payment to reflect the projected change with the new solid waste contract.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
WATER AND SEWER FUND NON-DEPARTMENTAL

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
508-704	OPERATION SUPPORT X-FER	272,100	311,546	311,546	311,546	0	0%
508-712	12 DEBT X-FER	177,519	179,100	179,100	0	(179,100)	-100%
508-713	13 DEBT X-FER	19,021	170,598	170,598	0	(170,598)	-100%
508-714	14 DEBT X-FER	19,085	18,895	18,895	18,684	(211)	-1%
508-715	10 DEBT X-FER	74,675	0	0	0	0	#DIV/0!
508-716	13 A DEBT X-FER	40,717	41,265	41,265	41,655	390	1%
508-717	14 DEBT X-FER (TAX NOTES)	77,438	75,845	75,845	0	(75,845)	-100%
508-718	CAPITAL LEASE TRANSFER	622	127,954	127,954	60,000	(67,954)	0%
508-719	14 A DEBT X-FER	37,669	39,150	38,290	38,910	(240)	-1%
508-720	15 DEBT X-FER	358	15,670	15,750	15,553	(117)	-1%
508-721	15 A DEBT X-FER	34,728	19,065	19,340	19,195	130	1%
508-722	16 DEBT X-FER	255,552	265,578	268,630	267,266	1,688	1%
508-723	19 DEBT TRANSFER	26,484	0	59,250	85,750	85,750	#DIV/0!
508-724	19 TAX NOTES	0	0	40,634	41,774	41,774	#DIV/0!
508-725	21 DEBT X-FER	0	0	0	395,081	395,081	#DIV/0!
508-726	21 DEBT - X-FER	0	0	0	152,530	152,530	#DIV/0!
508-740	IT X-FER	62,000	62,000	62,000	62,000	0	0%
508-745	CIP TRANSFER	0	0	0	0	0	0%
508-760	FLEET TRANSFER	20,430	20,430	20,430	20,430	0	0%
508-761	TRANSFER TO FUND 84	0	0	0	0	0	0%
508-799	DEBT SERVICE TRANSFER ADJUST	(641,748)	0	0	0	0	0%
7 TRANSFERS		476,649	1,347,096	1,449,527	1,530,374	183,278	14%
08 NON-DEPARTMENTAL TOTAL		476,649	1,347,096	1,449,527	1,530,374	183,278	14%

Notes:

The Series 2012 and 2013 Debt Transfers were refunded and are now paid in the 2021 Debt Transfer.

The 2014 Tax Notes issuance was paid off in FY21.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
WATER AND SEWER ADMINISTRATION

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
510-110	REGULAR EARNINGS	109,612	106,599	110,700	118,405	11,806	11.08%
510-111	SAFETY TRAINING COORDINATOR	0	0	0	0	0	0.00%
510-114	CERTIFICATION PAY	208	600	600	2,400	1,800	300.00%
510-115	PART-TIME EARNINGS	0	0	0	15,000	15,000	N/A
510-120	OVERTIME	2,047	1,000	1,000	1,000	0	0.00%
510-130	RETIREMENT	13,668	15,019	14,760	17,205	2,186	14.55%
510-140	LONGEVITY	2,090	1,185	2,270	660	(525)	-44.30%
510-150	SOCIAL SECURITY	8,445	8,368	8,690	10,520	2,152	25.72%
510-160	WORKER'S COMP	766	806	810	790	(16)	-1.99%
1 PERSONNEL SERVICES		136,836	133,577	138,830	165,980	32,403	24.26%
510-205	OFFICE SUPPLIES	(514)	1,250	1,250	1,250	0	0.00%
510-240	MINOR EQUIPMENT	61	500	500	500	0	0.00%
2 SUPPLIES		-453	1,750	1,750	1,750	0	0.00%
510-485	EQUIPMENT MAINT	0	0	0	0	0	0.00%
4 REPAIR & MAINT		0	0	0	0	0	0.00%
510-506	TRAINING & TRAVEL	29	1,550	1,550	1,550	0	0.00%
510-524	ADVERTISING & LEGAL NOTICES	319	0	0	0		
5 OPERATIONAL EXP		348	1,550	1,550	1,550	0	0.00%
510-616	MISCELLANEOUS SERVICES	8,248	34,000	34,000	0	(34,000)	-100.00%
510-618	SOFTWARE SUPPORT	0	0	0	0	0	0.00%
510-630	UTILITY BILLING SUPPLIES	6,399	0		48,060	48,060	N/A
6 OTHER SERVICES		14,646	34,000	34,000	48,060	14,060	-100.00%
10 W & S ADMIN TOTAL		151,378	170,877	176,130	217,340	46,463	27.19%

Notes:

The increase to Personnel Services includes a 3% Cost of Living raise.

Utility Billing Supplies has increased to reflect actual expenses since Utility Billing is now done in house.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
WATER PRODUCTION AND WASTEWATER COLLECTION

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
575-110	REGULAR EARNINGS	409,313	397,490	396,400	418,385	20,895	5.26%
575-120	OVERTIME	58,832	49,100	49,100	49,100	0	0.00%
575-124	CERTIFICATION PAY	18,642	16,320	15,120	19,920	3,600	22.06%
575-130	RETIREMENT	312,294	64,280	60,470	69,265	4,985	7.76%
575-140	LONGEVITY	4,795	5,255	4,720	5,645	390	7.42%
575-150	SOCIAL SECURITY	38,008	35,815	35,350	37,720	1,905	5.32%
575-160	WORKER'S COMP	6,577	7,680	7,790	5,615	(2,065)	-26.89%
1 PERSONNEL SERVICES		848,462	575,940	568,950	605,650	29,710	5.16%
575-215	FOOD	0	1,300	1,300	1,300	0	0.00%
575-220	UNIFORMS	5,690	4,500	4,500	4,500	0	0.00%
575-235	GAS & OIL	22,964	25,000	25,000	25,000	0	0.00%
575-240	MINOR EQUIPMENT	11,465	7,000	7,000	8,000	1,000	14.29%
575-245	FIELD SUPPLIES	26	0	0	0	0	0.00%
2 SUPPLIES		40,145	37,800	37,800	38,800	1,000	2.65%
575-410	METERS	24,939	15,000	15,000	25,000	10,000	66.67%
575-420	BUILDINGS & GROUNDS MAINT	9,838	15,250	15,250	15,250	0	0.00%
575-470	WATER STORAGE FACILITIES	19,329	15,000	15,000	15,000	0	0.00%
575-471	WATER MAINS & ACCESSORIES	150,161	60,000	60,000	70,000	10,000	16.67%
575-472	WATER WELLS & PUMPS	51,925	24,000	24,000	24,000	0	0.00%
575-477	SEWER MANHOLE REHAB	5,266	0	0	0	0	0.00%
575-478	SEWER MAIN ACCESSORIES	20,176	15,000	15,000	20,000	5,000	33.33%
575-479	SEWER PUMPS	10,957	15,000	15,000	15,000	0	0.00%
575-481	VEHICLE & MACHINERY MAINT	28,035	30,000	30,000	30,000	0	0.00%
4 REPAIR & MAINT		320,626	189,250	189,250	214,250	25,000	13.21%
575-502	COMMUNICATIONS	6,519	7,500	7,500	7,500	0	0.00%
575-506	TRAINING & TRAVEL	6,831	8,000	8,000	8,000	0	0.00%
575-514	ELECTRICITY	117,978	150,000	150,000	150,000	0	0.00%
575-520	NATURAL GAS	364	500	500	500	0	0.00%
575-524	ADVERTISING AND LEGAL NOTICE	5,189	4,500	4,500	4,500	0	0.00%
575-526	DUES & SUBSCRIPTIONS	1,338	1,000	1,000	1,200	200	20.00%
5 OPERATIONAL EXP		138,218	171,500	171,500	171,700	200	0.12%
575-646	ENG/SURVEYING SERVICES	55,347	40,000	40,000	75,000	35,000	87.50%
575-680	WQ ASSESSMENT FEES TO STATE	10,834	12,000	12,000	12,000	0	0.00%
575-685	LAB FEES	7,746	15,000	15,000	15,000	0	0.00%
6 OTHER SERVICES		73,927	67,000	67,000	102,000	35,000	52.24%
575-915	MAIN REPLACEMENT	226,210	400,000	400,000	400,000	0	0.00%
575-916	PLANT MAINTENANCE	28,421	90,000.00	45000	149,600	59,600	66.22%
575-943	LOST LAGOON RV PARK	90,853	0	0	0	0	0.00%
575-945	HIGHWAY 71 S EXTENSION	133,597	0	0	0	0	0.00%
575-947	ECR EXTENSION	278,616	0	0	0	0	0.00%
9 CAPITAL OUTLAY		757,697	490,000	445,000	549,600	59,600	100.00%
75 WATER PROD & WASTEWATER COLL		2,179,074	1,531,490	1,479,500	1,682,000	150,510	9.83%

Notes:

The increase to Personnel Services includes a 3% Cost of Living raise.

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

The increase to Repairs & Maintenance was to accommodate for the increase in prices for the new water meters and supplies.

The increase to Engineering/Surveying Services is for the Wastewater Master Plan.

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
WASTEWATER TREATMENT

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
590-110	REGULAR EARNINGS	93,998	110,820	112,530	116,050	5,230	4.72%
590-114	CERTIFICATION PAY	3,554	5,280	5,280	8,280	3,000	56.82%
590-120	OVERTIME	14,593	6,800	6,800	6,800	0	0.00%
590-130	RETIREMENT	12,857	17,050	16,340	18,630	1,580	9.27%
590-140	LONGEVITY	1,160	1,275	1,160	1,475	200	15.69%
590-150	SOCIAL SECURITY	6,298	9,500	9,620	10,145	645	6.79%
590-160	WORKER'S COMP	686	1,960	2,000	605	(1,355)	-69.13%
1 PERSONNEL SERVICES		133,145	152,685	153,730	161,985	9,300	6.09%
590-205	OFFICE SUPPLIES	61	450	450	450	0	0.00%
590-215	FOOD	0	0	100	100	100	N/A
590-220	UNIFORMS	0	0	0	0	0	0.00%
590-235	GAS & OIL	0	0	0	0	0	0.00%
590-240	MINOR EQUIPMENT	347	500	500	500	0	0.00%
590-245	FIELD SUPPLIES	107	0	0	0	0	0.00%
590-252	OPERATING SUPPLIES	19,651	26,000	26,000	26,000	0	0.00%
2 SUPPLIES		20,166	26,950	27,050	27,050	100	0.37%
590-420	BUILDINGS & GROUNDS MAINT	4,006	20,000	20,000	20,000	0	0.00%
590-477	WASTEWATER TREATMENT FACILITY	92,865	60,000	60,000	75,000	15,000	25.00%
590-481	VEHICLE & MACHINERY MAINT	1,574	1,500	1,500	1,500	0	0.00%
4 REPAIR & MAINT		98,444	81,500	81,500	96,500	15,000	18.40%
590-502	COMMUNICATIONS	77	350	350	350	0	0.00%
590-506	TRAINING & TRAVEL	1,128	750	750	750	0	0.00%
590-514	ELECTRICITY	98,737	130,000	130,000	130,000	0	0.00%
590-526	DUES & SUBSCRIPTIONS	100	100	100	100	0	0.00%
590-576	SLUDGE REMOVAL	79,221	70,000	70,000	70,000	0	0.00%
5 OPERATIONAL EXP		179,263	201,200	201,200	201,200	0	0.00%
590-647	I&I STUDY	0	0	0	25,000	25,000	N/A
590-680	WQ ASSESSMENT FEES TO STATE	25,526	35,000	35,000	35,000	0	0.00%
590-682	LAB TESTING FEES	20,087	24,000	24,000	24,000	0	0.00%
6 OTHER SERVICES		45,613	59,000	59,000	84,000	25,000	42.37%
590-920	MAJOR EQUIPMENT PURCHASE	33,000	33,000	33,000	0	(33,000)	100.00%
9 CAPITAL OUTLAY		33,000	33,000	33,000	0	(33,000)	100.00%
WASTE WATER TREATMENT		509,631	554,335	555,480	570,735	16,400	2.96%

Notes:

The increase to Personnel Services includes a 3% Cost of Living raise.

The increase to the Wastewater Treatment Facility is to accommodate the rising prices of materials.

The increase to I&I Study is to perform a smoke test to check for Inflow & Infiltration.

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.

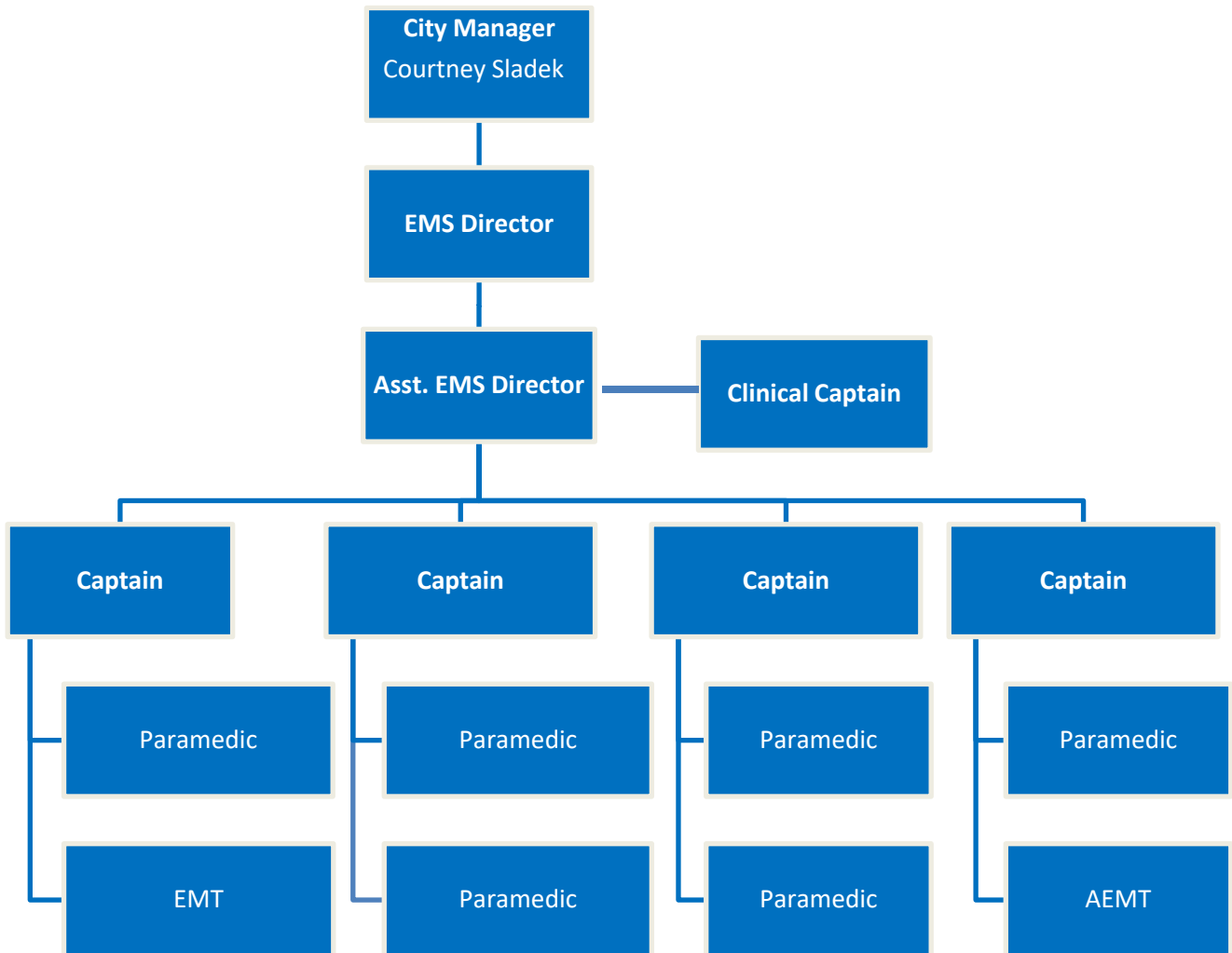
The El Campo Emergency Medical Services Department currently consists of 15 full-time medics with more than 155 years' experience. The department also has part-time medics. El Campo EMS operates at the Mobile Intensive Care Unit Level (MICU). This is the highest level of operation at the present time.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

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from FY21	% Change from FY21
Emergency Medical Services	2,398,083	1,757,430	1,810,241	1,875,782	118,352	6.73%
Transfers Out	223,790	223,790	223,790	254,979	31,189	13.94%
TOTAL EXPENSE	\$ 2,621,873	\$ 1,981,220	\$ 2,034,031	\$ 2,130,761	\$ 149,541	7.55%

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from FY21	% Change from FY21
Personnel	1,675,815	1,381,627	1,415,171	1,529,725	148,098	10.72%
Supplies	261,907	122,420	133,200	122,850	430	0.35%
Repair & Maint.	32,145	32,500	26,500	25,500	(7,000)	-21.54%
Op.Expense	166,882	173,390	161,580	181,107	7,717	4.45%
Other Services	30,107	15,000	28,806	16,600	1,600	10.67%
Transfers	223,790	223,790	223,790	254,979	31,189	13.94%
Capital Outlay	231,227	32,493	44,984	0	-32493	-100.00%
TOTAL EXPENSE	\$ 2,621,873	\$ 1,981,220	\$ 2,034,031	\$ 2,130,761	\$ 149,541	7.55%

EMERGENCY MEDICAL SERVICES



	FY20 Actual	FY21 Amended Budget	FY22 Adopted Budget	Variance
EMS Director	1	1	1	0
Assistant EMS Director	1	1	1	0
Office Mgr/Asst. EM Coordinator	1	1	0	-1
Captain	4	4	5	1
EMT	1	1	1	0
Advanced EMT	1	1	1	0
EMT Paramedic	6	6	6	0
Total	14	15	15	0

EMS FUND REVENUES

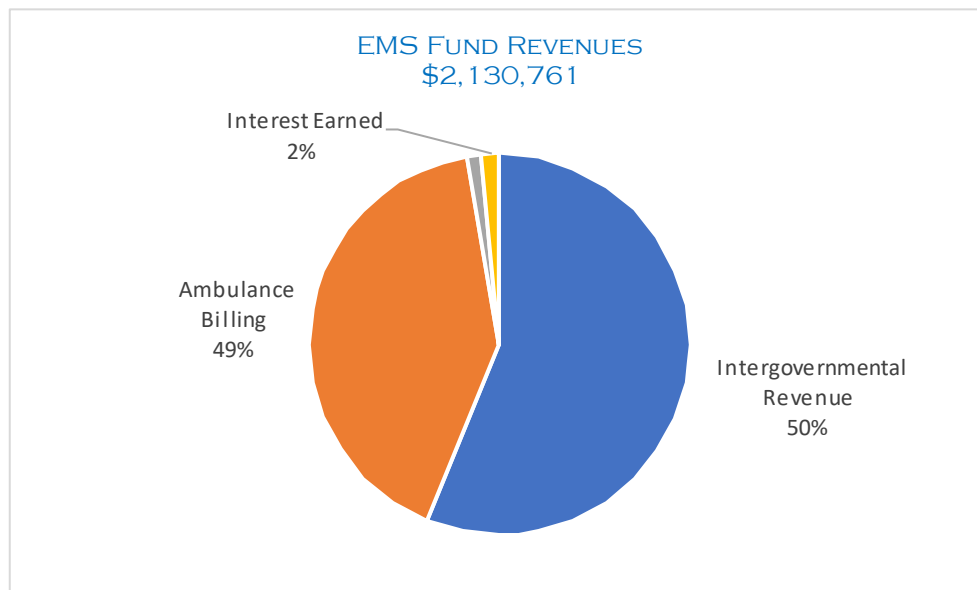
	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from FY21	% Change from FY21
Intergovernmental Revenue	1,106,800	997,120	997,120	1,216,005	218,885	21.95%
Ambulance Billing	836,521	954,500	778,388	884,656	(69,844)	-7.32%
Miscellaneous	87,220	28,000	126,834	28,000	-	0.00%
Ambulance Permits	-	-	1,000	500	500	N/A
Reimbursement - TX Comptroller	192,985	-	-	-	-	N/A
Interest Earned	289	1,600	15	1,600	-	0.00%
TOTAL RESOURCES	\$ 2,223,815	\$ 1,981,220	\$ 1,903,358	\$ 2,130,761	\$ 149,541	7.55%

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

The EMS Fund revenues are projected at \$2,130,761.

Intergovernmental revenue is estimated at \$1,216,005 for FY22. 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 FY22 projection is \$884,656.



EMS FUND EXPENDITURES

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from FY21	% Change from FY21
Emergency Medical Services	2,398,083	1,757,430	1,810,241	1,875,782	118,352	6.73%
Transfers Out	223,790	223,790	223,790	254,979	31,189	13.94%
TOTAL EXPENSE	\$ 2,621,873	\$ 1,981,220	\$ 2,034,031	\$ 2,130,761	\$ 149,541	7.55%

The EMS Fund expenditures are projected at \$2,130,761. 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 \$1,529,725 for FY22. This includes a third crew to assist in the heavy volume of calls and new protocols due to COVID sanitizing.

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 FY22. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other medical supplies.

Repairs and maintenance

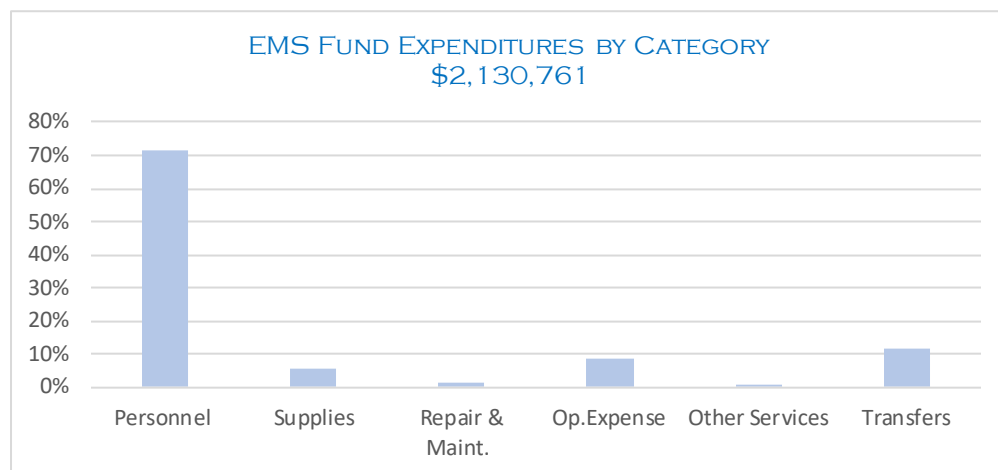
Repairs and maintenance expenditures budgeted at \$25,500 for janitorial services, building and grounds maintenance, vehicle maintenance and equipment maintenance.

Other Services

Other services are expenses related to fees for the medical director, budgeted at \$16,600 for FY22.

Transfers

Transfers are planned for FY22 at \$254,979 to the Information Technology Fund, General Fund and the Debt Service Fund.



CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
EMS NON-DEPARTMENTAL

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
508-704	OPERATION SUPPORT X-FER	103,650	103,650	103,650	134,839	31,189	30.09%
508-740	IT X-FER	7,430	7,430	7,430	7,430	0	0.00%
508-741	PUBLIC SAFETY BUILDING	112,710	112,710	112,710	112,710	0	0.00%
508-745	CIP X-FER	0	0	0	0	0	0.00%
7 TRANSFERS		223,790	223,790	223,790	254,979	31,189	13.94%
DEPT 5		223,790	223,790	223,790	254,979	31,189	13.94%

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
EMERGENCY MEDICAL SERVICES

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
521-110	REGULAR EARNINGS	708,189	685,119	696,927	711,750	26,631	3.89%
521-113	HOLIDAY PAY	47,169	26,000	43,211	40,000	14,000	53.85%
521-115	PART-TIME EARNINGS	191,006	184,930	188,930	305,550	120,620	65.22%
521-116	FIELD TRAINING OFFICER	96	0	0	0	0	0.00%
521-117	CAPTAIN STIPEND	235	0	0	0	0	0.00%
521-118	QUALITY MANAGEMENT STIPEND	69	0	0	0	0	0.00%
521-119	TRIP INCENTIVE PAY	27,550	28,000	28,000	28,000	0	0.00%
521-120	OVERTIME	122,171	150,000	150,000	150,000	0	0.00%
521-122	ON CALL PAY	9,175	12,000	12,000	18,000	6,000	50.00%
521-124	CERTIFICATION PAY	24,650	22,800	30,600	22,800	0	0.00%
521-125	EVENT INCENTIVE PAY	2,990	4,500	11,000	4,500	0	0.00%
521-130	RETIREMENT	438,636	158,065	144,449	137,820	(20,245)	-12.81%
521-140	LONGEVITY	10,674	7,755	7,875	6,040	(1,715)	-22.11%
521-150	SOCIAL SECURITY	82,899	85,774	85,172	96,515	10,741	12.52%
521-160	WORKER'S COMP	10,304	16,684	17,007	8,750	(7,934)	-47.55%
1 PERSONNEL SERVICES		1,675,815	1,381,627	1,415,171	1,529,725	148,098	10.72%
521-205	OFFICE SUPPLIES	842	1,500	1,500	1,000	(500)	-33.33%
521-215	FOOD	1,330	1,000	1,500	1,500	500	50.00%
521-220	UNIFORMS	3,898	6,000	6,000	6,000	0	0.00%
521-235	GAS & OIL	36,017	44,000	45,000	44,000	0	0.00%
521-240	MINOR EQUIPMENT	20,495	24,720	34,000	25,000	280	1.13%
521-245	HOUSEKEEPING SUPPLIES	232	200	200	350	150	75.00%
521-253	AMBULANCE MEDICAL SUPPLIES	39,879	45,000	45,000	45,000	0	0.00%
521-263	COVID SUPPLIES	159,213	0	0	0	0	0.00%
2 SUPPLIES		261,907	122,420	133,200	122,850	430	0.35%
521-420	BUILDINGS & GROUNDS MAINT	673	500	500	500	0	0.00%
521-481	VEHICLE & MACHINERY MAINT	14,181	15,000	10,000	10,000	(5,000)	-33.33%
521-485	EQUIPMENT MAINT	17,291	17,000	16,000	15,000	(2,000)	-11.76%
4 REPAIR & MAINT		32,145	32,500	26,500	25,500	(7,000)	-21.54%

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
EMERGENCY MEDICAL SERVICES (CONTINUED)

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
521-502	COMMUNICATIONS	12,424	7,500	7,000	8,000	500	6.67%
521-506	TRAINING & TRAVEL	12,301	14,000	7,000	10,000	(4,000)	-28.57%
521-514	ELECTRICITY	13,766	16,000	16,000	16,000	0	0.00%
521-526	DUES & SUBSCRIPTIONS	13,299	16,310	12,000	16,000	(310)	-1.90%
521-539	INS - VEHICLE/EQUIPMENT	1,940	1,940	1,940	1,940	0	0.00%
521-550	INS - FLEET	2,370	2,370	2,370	2,370	0	0.00%
521-558	HEALTH INSURANCE	110,782	115,270	115,270	126,797	11,527	10.00%
5 OPERATIONAL EXP		166,882	173,390	161,580	181,107	7,717	4.45%
521-610	COLLECTION AGENCY FEE	4,264	0	7,606	0	0	0.00%
521-612	MEDICAL DIRECTOR	15,000	15,000	15,000	15,000	0	0.00%
521-616	MISCELLANEOUS SERVICES	8,529	0	6,200	600	600	0.00%
521-691	EMPLOYMENT SCREENING	0	0	0	1,000	1,000	0.00%
6 OTHER SERVICES		27,793	15,000	28,806	16,600	1,600	11%
521-740	IT TRANSFER	0	0	0	0	0	0.00%
7 TRANSFERS		0	0	0	0	0	100.00%
521-822	GRANT EXPENSE	0	0	0	0	0	0.00%
521-850	CAPITAL LEASE PRINCIPAL	0	0	0	0	0	0.00%
521-851	CAPITAL LEASE INTEREST	2,314	0	0	0	0	0.00%
8 MISCELLANEOUS		2,314	0	0	0	0	0%
521-920	DEPRECIATION	76,902	0	0	0	0	0.00%
521-935	MAJOR EQUIPMENT	154,325	0	0	0	0	0.00%
521-940	VEHICLES	0	32,493	44,984	0	(32,493)	-100.00%
9 CAPITAL OUTLAY		231,227	32,493	44,984	0	-32,493	-100.00%
21-EMERGENCY MEDICAL SERV TOTAL		2,398,083	1,757,430	1,810,241	1,875,782	118,352	6.73%

Notes:

The increase to Personnel Services includes a 3% Cost of Living raise.

An additional part-time paramedic position was added to staff a third crew to help with volume of calls.

Holiday Pay has been increased to adjust to actual expenses.

Health Insurance has increased to adjust to actual expenses and a projected 10% premium increase.

Vehicles was increased to purchase a new Type II Ambulance.

Dues and Subscriptions has increased to reflect actual expenses.

A new line item was added to budget for Employment Screening.

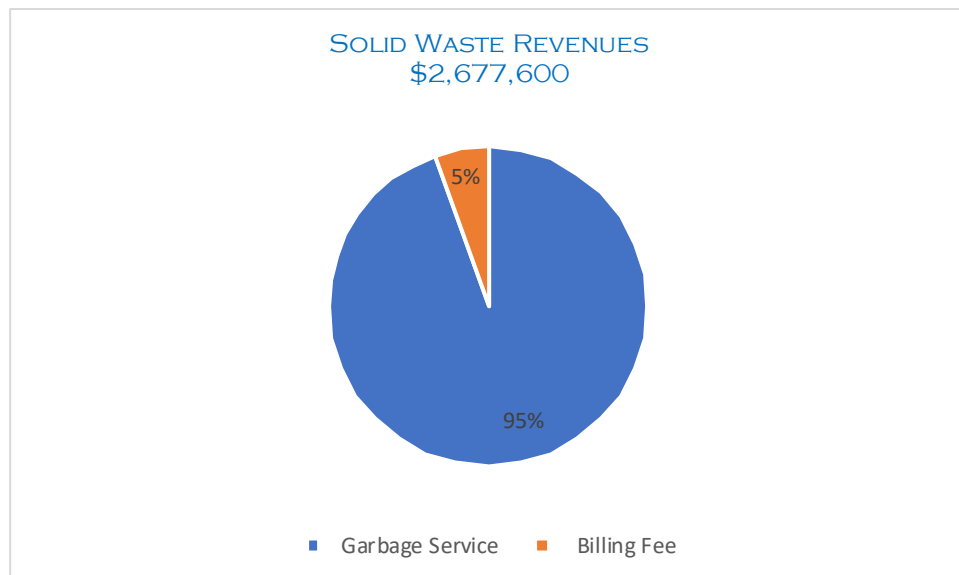


CITY OF EL CAMPO VOLUNTEER FIRE DEPARTMENT

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.

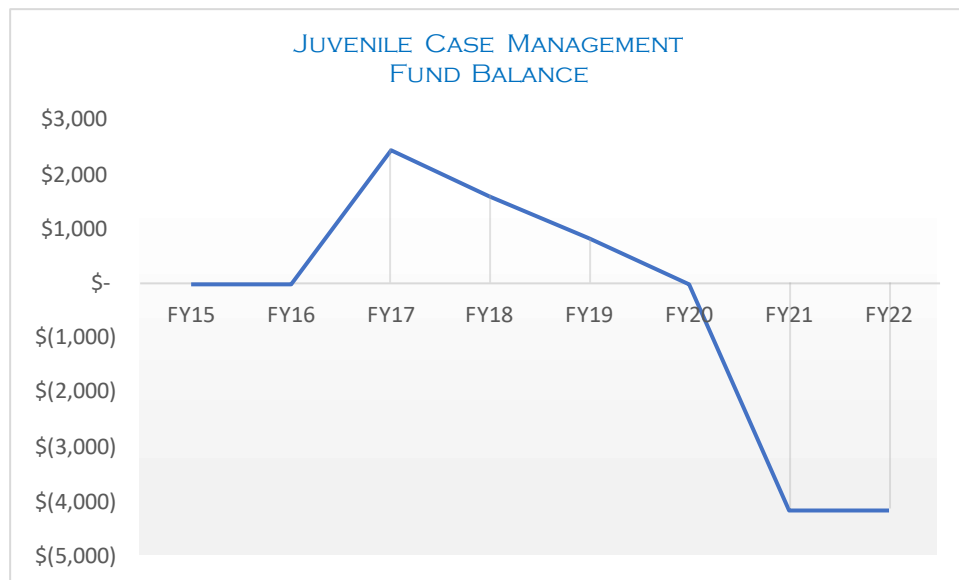
	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from FY21	% Change from FY21
Beginning Fund Balance	91,792	(54,715)	(54,715)	(55,849)	(1,134)	2.07%
REVENUES						
Garbage Service	1,815,255	1,825,000	1,825,000	2,534,100	709,100	38.85%
Billing Fee	134,223	143,500	143,500	143,500	-	0.00%
Interest	133	-	116	-	-	0.00%
Total Revenues	1,949,611	1,968,500	1,968,616	2,677,600	709,100	36.02%
EXPENDITURES						
Garbage Contract	1,952,618	1,825,000	1,826,250	2,534,100	709,100	38.85%
Transfer to General and Utility Funds	143,500	143,500	143,500	143,500	-	0.00%
Total Expenditures	2,096,118	1,968,500	1,969,750	2,677,600	709,100	36.02%
 Increase (Decrease) in Fund Balance	 (146,507)	 -	 (1,134)	 -	 -	 0.00%
Ending Fund Balance	(54,715)	(54,715)	(55,849)	(55,849)	(1,134)	2.36%



JUVENILE CASE MANAGEMENT FUND

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

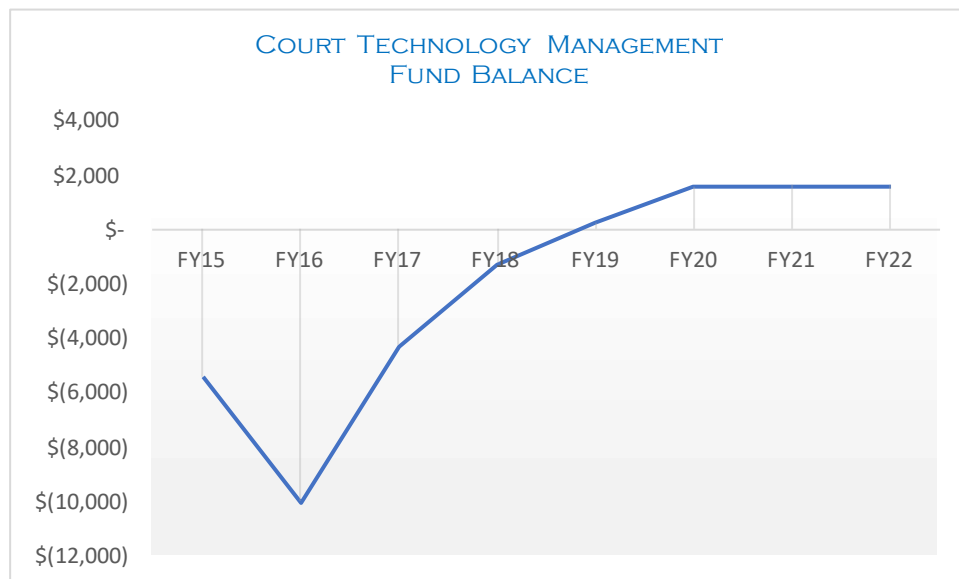
	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from F21	% Change from FY21
Beginning Fund Balance	-	(4,167)	(4,167)	(4,154)	13	-0.32%
REVENUES						
Case Management Revenue	3,333	7,500	7,500	7,500	-	0.00%
Interest	-	-	13	-	-	0.00%
Total Revenues	3,333	7,500	7,513	7,500	-	0.00%
EXPENDITURES						
Transfer to General Fund	7,500	7,500	7,500	7,500	-	0.00%
Total Expenditures	7,500	7,500	7,500	7,500	-	0.00%
Increase (Decrease) in Fund Balance	(4,167)	-	13	-	-	0.00%
Ending Fund Balance	(4,167)	(4,167)	(4,154)	(4,154)	13	-0.32%



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.

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from F21	% Change from FY21
Beginning Fund Balance	262	1,593	1,593	1,635	43	2.68%
REVENUES						
Court Technology Revenues	4,909	7,500	7,500	7,500	-	0.00%
Interest	60	-	43	-	-	N/A
Total Revenues	4,969	7,500	7,543	7,500	-	0.00%
EXPENDITURES						
Technology Expenditures	3,638	7,500	7,500	7,500	-	0.00%
Total Expenditures	3,638	7,500	7,500	7,500	-	100.00%
Increase (Decrease) in Fund Balance	1,331	-	43	-	-	0.00%
Ending Fund Balance	1,593	1,593	1,635	1,635	43	2.36%



HOTEL MOTEL FUND

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

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from F21	% Change from FY21
Beginning Fund Balance	99,885	110,160	110,160	110,074	(86)	-0.08%
REVENUES						
Taxes	154,871	160,000	154,661	160,000	-	0.00%
Penalty	3,675	-	-	-	-	N/A
Interest	582	-	653	-	-	0.00%
Total Revenues	159,128	160,000	155,314	160,000	-	0.00%
EXPENDITURES						
Payment to the Chamber	51,000	51,000	46,400	51,000	-	100.00%
Total Expenditures	51,000	51,000	46,400	51,000	-	100.00%
Other Financing Sources						
Transfer to General Fund	48,927	54,500	54,500	54,500	-	0.00%
Transfer to Civic Center Fund	48,926	54,500	54,500	54,500	-	100.00%
Total Other Uses	97,853	109,000	109,000	109,000	-	0.00%
Total Expenditures and Other Uses	148,853	160,000	155,400	160,000	-	100.00%
Increase (Decrease) in Fund Balance	10,275	-	(86)	-	-	0.00%
Ending Fund Balance	110,160	110,160	110,074	110,074	(86)	-0.08%

Hotel/Motel funds are used for two purposes: a payment to the Chamber of Commerce, in the amount of \$51,000. 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.

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from FY21	% Change from FY21
Beginning Fund Balance	(10,813)	-	-	20,670	20,670	0.00%
REVENUES						
Transfer from Hotel/Motel Fund	56,898	54,500	54,500	54,500	-	0.00%
Rental Fees	68,060	115,000	81,170	115,000	-	0.00%
Interest	47	-	-	-		
Total Revenues	125,005	169,500	135,670	169,500	-	0.00%
EXPENDITURES						
Civic Center Operations	114,192	169,500	115,000	169,500	-	0.00%
Total Expenditures	114,192	169,500	115,000	169,500	-	0.00%
(Decrease) in	10,813	-	20,670	-	-	N/A
Ending Fund Balance	-	-	20,670	20,670	20,670	N/A

FLEET REPLACEMENT FUND

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

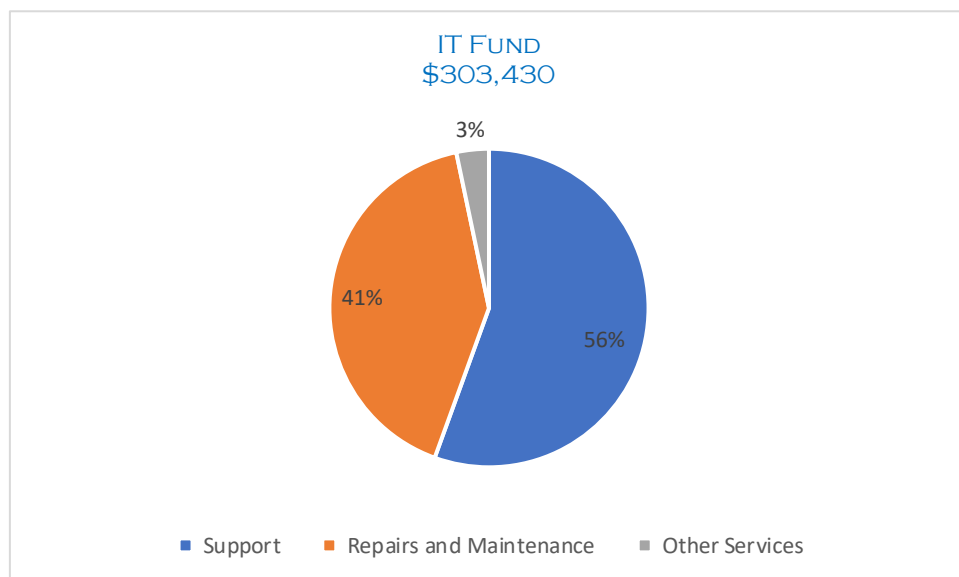
	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from F21	% Change from FY21
Beginning Fund Balance	-	61,071	61,071	61,071	-	0.00%
REVENUES						
Transfer from General Fund	149,270	149,270	149,270	149,270	-	0.00%
Transfer from Water and Sewer Fund	20,430	20,430	20,430	20,430	-	0.00%
Total Revenues	169,700	169,700	169,700	169,700	-	0.00%
EXPENDITURES						
Fleet Replacement	108,629	169,700	169,700	169,700	-	100.00%
Total Expenditures	108,629	169,700	169,700	169,700	-	100.00%
Increase (Decrease) in Fund Balance	61,071	-	-	-	-	0.00%
Ending Fund Balance	61,071	61,071	61,071	61,071	-	0.00%

Eight vehicles are requested for FY22, 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.

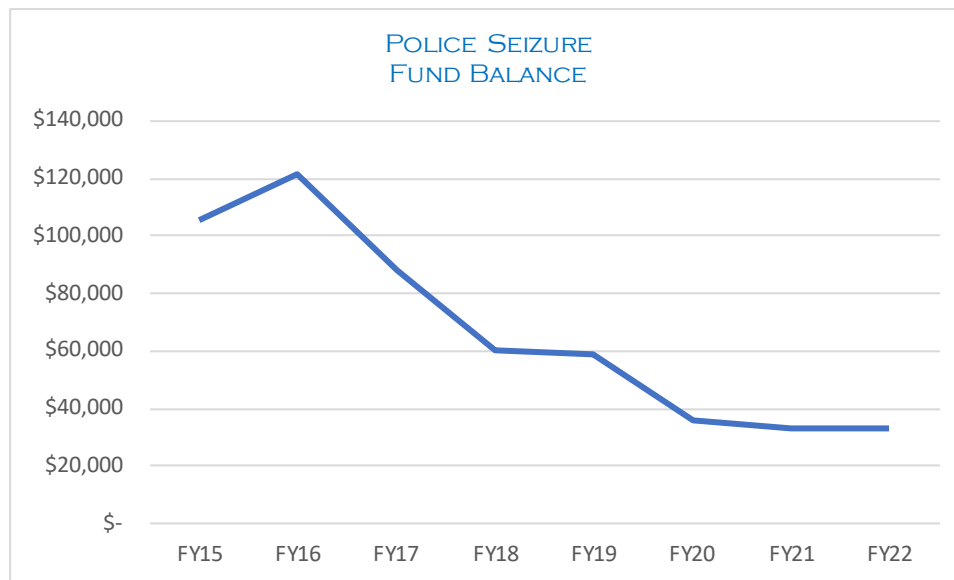
	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from F21	% Change from FY21
Beginning Fund Balance	(194,232)	(209,379)	(209,379)	(209,379)	-	0.00%
REVENUES						
Transfer from General Fund	234,000	234,000	234,000	234,000	-	0.00%
Transfer from Water and Sewer Fund	62,000	62,000	62,000	62,000	-	0.00%
Transfer from EMS Fund	7,430	7,430	7,430	7,430		0.00%
Total Revenues	303,430	303,430	303,430	303,430	-	0.00%
EXPENDITURES						
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%
Total Expenditures	318,577	303,430	303,430	303,430	-	100.00%
Increase (Decrease) in Fund Balance	(15,147)	-	-	-	-	0.00%
Ending Fund Balance	(209,379)	(209,379)	(209,379)	(209,379)	-	0.00%



POLICE SEIZURE FUND

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

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from F21	% Change from FY21
Beginning Fund Balance	58,309	35,482	35,482	32,682	(2,800)	-7.89%
REVENUES						
Investment Income	500	500	414	500	-	0.00%
Miscellaneous	3,534	4,450	1,737	4,450	-	0.00%
Total Revenues	4,034	4,950	2,150	4,950	-	0.00%
EXPENDITURES						
Public Safety Expenditures	26,861	4,950	4,950	4,950	-	0.00%
Total Expenditures	26,861	4,950	4,950	4,950	-	0.00%
Increase (Decrease) in Fund Balance	(22,827)	-	(2,800)	-	-	0.00%
Ending Fund Balance	35,482	35,482	32,682	32,682	(2,800)	-7.89%



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.

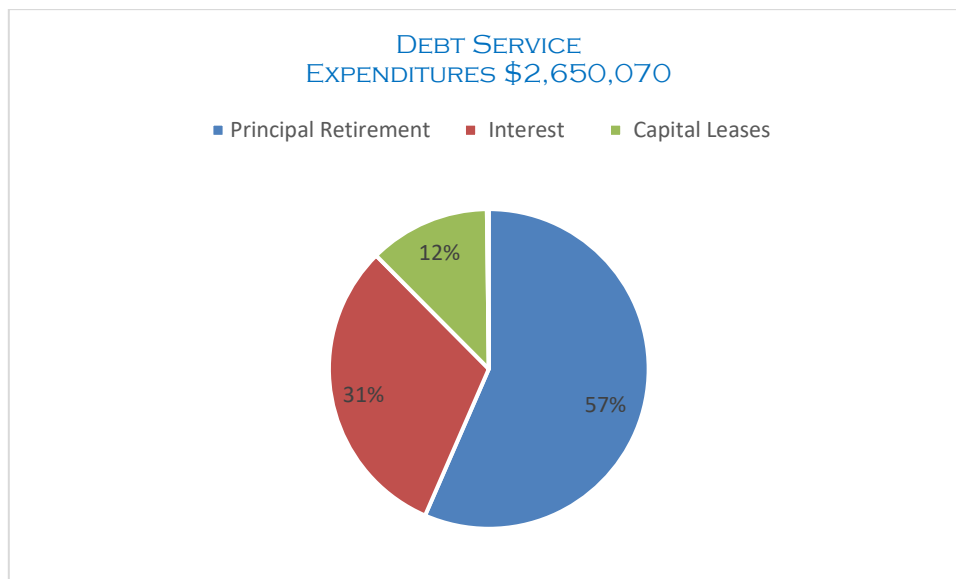
	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from F21	% Change from FY21
Beginning Fund Balance	20,091	22,112	22,112	24,352	2,240	0.00%
REVENUES						
Miscellaneous	127,126	128,000	127,440	128,000	-	0.00%
Interest	211	-	116	-	-	N/A
Total Revenues	127,337	128,000	127,556	128,000	-	0.00%
EXPENDITURES						
Street Projects	125,316	128,000	125,316	128,000	-	0.00%
Total Expenditures	125,316	128,000	125,316	128,000	-	0.00%
Increase (Decrease) in Fund Balance	2,021	-	2,240	-	-	0.00%
Ending Fund Balance	22,112	22,112	24,352	24,352	2,240	0.00%

There will be no change in FY22 to Transportation User Fees.

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.

	FY20 Actual	FY21 Amended Budget	FY21 Year End Estimate	FY22 Adopted Budget	Variance from FY21	% Change from FY21
Beginning Fund Balance	(149,863)	(0)	(0)	87,279		
Ad Valorem Taxes	1,313,361	1,323,532	1,511,576	1,399,962	76,430	5.77%
Interest	1,080	1,000	912	1,000	-	0.00%
Transfers	543,514	1,065,830	1,168,261	1,249,108	183,278	17.20%
TOTAL RESOURCES	\$ 1,857,955	\$ 2,390,362	\$ 2,680,749	\$ 2,650,070	\$ 259,708	10.86%
Principal Retirement	931,130	1,463,000	1,463,000	1,498,000	35,000	2.39%
Interest	696,907	788,196	820,750	822,170	33,974	4.31%
Capital Leases	75,855	133,466	306,020	324,750	191,284	143.32%
Fiscal Agent Fees	4,200	5,700	3,700	5,150	(550)	-9.65%
TOTAL EXPENDITURES	\$ 1,708,092	\$ 2,390,362	\$ 2,593,470	\$ 2,650,070	\$ 259,708	10.86%
GAAP						
Ending Fund Balance	(0)	(0)	87,279	87,279	(0)	0.00%



CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
DEBT SERVICE FUND

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
510-842	10 Debt - Principal	50,000	0	0	0	0	0%
510-843	10 Debt - Interest	900	0	0	0	0	0%
510-844	10 Debt - Fees	500	0	0	0	0	0%
	10-2010 Debt Service Total	51,400	0	0	0	0	0%
512-842	12 Debt - Principal	245,000	255,000	255,000	0	-255,000	-100%
512-843	12 Debt - Interest	36,375	28,875	16,350	0	-28,875	-100%
512-844	12 Debt - Fees	550	550	550	0	-550	-100%
	12-2012 Debt Service Total	281,925	284,425	271,900	0	-284,425	-100%
513-842	13 GOBs- Principal	100,000	100,000	100,000	0	-100,000	-100%
513-843	13 GOBs - Interest	17,606	15,545	8,303	0	-15,545	-100%
513-844	13 GOBs - Fees	250	500	250	0	-500	-100%
	13-2013 GOBs Total	117,856	116,045	108,553	0	-116,045	-100%
513-852	13 COs - Principal	145,000	145,000	145,000	0	-145,000	-100%
513-853	13 COs - Interest	47,544	45,550	23,047	0	-45,550	-100%
513-854	13 COs - Fees	250	250	250	0	-250	0%
	13-2013 COs Total	192,794	190,800	168,297	0	-190,800	-100%
513-862	13 COs Series A- Principal	110,000	115,000	115,000	120,000	5,000	4%
513-863	13 COs Series A - Interest	73,330	70,790	70,790	67,550	-3,240	-5%
513-864	13 COs Series A- Fees	250	500	500	500	0	0%
	13-2013 COs Total	183,580	186,290	186,290	188,050	1,760	1%
514-842	14 Tax Notes - Principal	76,637	75,000	75,000	0	-75,000	-100%
514-843	14 Tax Notes - Interest	2,438	840	844	0	-840	-100%
514-844	14 Tax Notes - Fees	700	250	250	0	-250	-100%
	14-2014 Tax Notes Total	79,774	76,090	76,094	0	-76,090	-100%
514-852	14 COs - Principal	90,000	90,000	90,000	90,000	0	0%
514-853	14 COs- Interest	86,713	84,915	84,915	83,000	-1,915	-2%
514-854	14 COs - Fees	250	250	250	250	0	0%
	14-2014 COs Total	176,963	175,165	175,165	173,250	-1,915	-1%
514-862	14 COs Series A - Principal	37,250	38,000	38,000	38,000	0	0%
514-863	14 COs Series A- Interest	1,293	1,150	1,150	910	-240	-21%
514-864	14 COs Series A - Fees	250	700	700	700	0	0%
	14-2014 COs Series A Total	38,793	39,850	39,850	39,610	-240	-1%
515-842	15 COs - Principal	15,000	15,000	15,000	15,000	0	0%
515-843	15 COs - interest	746	750	750	560	-190	-25%
515-844	15 COs - Fees	700	700	700	700	0	0%
	15-2015 COs Total	16,446	16,450	16,450	16,260	-190	-1%

CITY OF EL CAMPO, TEXAS
FY22 DETAILED ADOPTED BUDGET
DEBT SERVICE FUND (CONTINUED)

		FY20 Actual	FY 21 Amended Budget	FY 21 Year End Estimate	FY 22 Adopted Budget	Variance from FY21	% Change in budget from FY21 to FY22
515-852	15 COs Series A - Principal	110,000	110,000	110,000	115,000	5,000	5%
515-853	15 COs Series A- Interest	81,475	78,725	78,725	75,050	-3,675	-5%
515-854	15 COs Series A - Fees	250	250	250	250	0	0%
	15-2015 COs Series A Total	191,725	188,975	188,975	190,300	1,325	1%
515-862	15 GOBs - Principal	105,000	110,000	110,000	115,000	5,000	5%
515-863	15 GOBs- Interest	175,138	170,840	170,840	166,340	-4,500	-3%
545-864	15 GOBs- Fees	250	500	500	500	0	0%
	15-2015 GOBs Total	280,388	281,340	281,340	281,840	500	0%
516-842	16 GOBs - Principal	285,000	295,000	295,000	310,000	15,000	5%
516-843	16 GOBs- Interest	249,625	235,125	234,125	220,000	-15,125	-6%
516-844	16 GOBs- Fees	250	250	250	250	0	0%
	16-2016 GOBs Total	534,875	530,375	529,375	530,250	-125	0%
519-842	19 Tax Notes - Principal	0	80,000	80,000	80,000	0	0%
519-843	19 Tax Notes - Interest	0	8,550	8,550	7,030	-1,520	-18%
519-544	19 Tax Notes - Fees	0	500	500	500	0	0%
	19-2019 Tax Notes Total	0	89,050	89,050	87,530	-1,520	-2%
519-852	19 COs - Principal	0	35,000	35,000	40,000	5,000	14%
519-853	19 COs - Interest	0	47,625	47,625	45,750	-1,875	-4%
519-854	19 COs - Fees	0	500	500	500	0	0%
	19-2019 COs Total	0	83,125	83,125	86,250	3,125	4%
521-842	21 GOBs - Principal	0	0	0	510,000	510,000	0%
521-843	21 GOBs - Interest	0	0	0	68,450	68,450	0%
521-844	21 GOBs - Fees	0	0	0	500	500	0%
	21-2021 GOBs Total	0	0	0	578,950	578,950	100%
521-842	21 COs - Principal	0	0	0	65,000	65,000	0%
521-843	21 COs - Interest	0	0	0	87,530	87,530	0%
521-844	21 COs - Fees	0	0	0	500	500	0%
	21-2021 COs Total	0	0	0	153,030	153,030	100%
517-842	Gradall Capital Lease	18,479	19,640	19,640	19,640	0	0%
517-843	Street Sweeper Capital Lease	29,347	38,010	38,010	44,889	6,879	18%
517-844	Generators Capital Lease	0	0	0	0	0	#DIV/0!
517-845	Dump Truck Capital Lease	14,937	16,390	16,390	16,390	0	0%
517-846	Tractor/Shredder Capital Lease	16,084	17,700	17,700	17,700	0	0%
517-847	Zipper Capital Lease	61,350	61,350	61,350	0	-61,350	-100%
517-848	Jetting Machine Capital Lease	0	30,000	30,000	34,847	4,847	16%
517-849	Sewer Vactor Truck Capital Lease	0	30,000	30,000	0	-30,000	-100%
520-810	AMI Water Meter Capital Lease	0	0	92,930	191,284	191,284	#DIV/0!
	Capital Leases	140,197	213,090	306,020	324,750	-79,624	-37%
*** FUND (60) TOTAL EXPENDITURES ***		2,286,714	2,298,895	2,348,309	2,650,070	-166,919	-7%

CITY OF EL CAMPO
COMBINED OUTSTANDING DEBT SERVICE TO MATURITY

	Principal	Interest	Debt Service	Annual Debt Service
02/01/22	1,498,000	423,473	1,921,473	
08/01/22	0	398,698	398,698	2,320,170
02/01/23	1,543,000	402,976	1,945,976	
08/01/23	0	377,100	377,100	2,323,076
02/01/24	1,613,000	376,200	1,989,200	
08/01/24	0	350,831	350,831	2,340,031
02/01/25	1,485,000	349,368	1,834,368	
08/01/25	0	323,470	323,470	2,157,838
02/01/26	1,515,000	321,408	1,836,408	
08/01/26	0	298,575	298,575	2,134,983
02/01/27	1,485,000	296,438	1,781,438	
08/01/27	0	272,963	272,963	2,054,400
02/01/28	1,415,000	270,750	1,685,750	
08/01/28	0	248,300	248,300	1,934,050
02/01/29	1,465,000	246,013	1,711,013	
08/01/29	0	224,738	224,738	1,935,750
02/01/30	1,270,000	221,975	1,491,975	
08/01/30	0	203,538	203,538	1,695,513
02/01/31	1,135,000	200,288	1,335,288	
08/01/31	0	185,331	185,331	1,520,619
02/01/32	1,175,000	182,406	1,357,406	
08/01/32	0	166,956	166,956	1,524,363
02/01/33	1,030,000	164,369	1,194,369	
08/01/33	0	148,969	148,969	1,343,338
02/01/34	880,000	146,306	1,026,306	
08/01/34	0	134,169	134,169	1,160,475
02/01/35	910,000	131,431	1,041,431	
08/01/35	0	119,150	119,150	1,160,581
02/01/36	750,000	116,338	866,338	
08/01/36	0	106,453	106,453	972,791
02/01/37	775,000	103,528	878,528	
08/01/37	0	93,378	93,378	971,906
02/01/38	805,000	90,341	895,341	
08/01/38	0	79,734	79,734	975,075
02/01/39	835,000	76,622	911,622	
08/01/39	0	65,575	65,575	977,197
02/01/40	680,000	62,388	742,388	
08/01/40	0	54,238	54,238	796,625
02/01/41	700,000	50,938	750,938	
08/01/41	0	42,613	42,613	793,550
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
	25,334,000	8,316,004	33,650,004	33,650,004

DEBT SERVICE FUND
COMBINED OUTSTANDING DEBT SERVICE TO MATURITY

	Principal	Interest		Debt Service	Annual Debt Service
02/01/22	720,283	268,229		988,512	
08/01/22	0	255,253	523,482	255,253	1,243,765
02/01/23	747,883	255,252		1,003,134	
08/01/23	0	241,644	496,896	241,644	1,244,778
02/01/24	780,777	241,644		1,022,421	
08/01/24	0	227,523	469,168	227,523	1,249,945
02/01/25	710,107	227,523		937,630	
08/01/25	0	213,383	440,906	213,383	1,151,013
02/01/26	734,536	213,383		947,919	
08/01/26	0	202,794	416,177	202,794	1,150,713
02/01/27	708,446	202,794		911,240	
08/01/27	0	192,750	395,544	192,750	1,103,990
02/01/28	693,545	192,750		886,295	
08/01/28	0	183,209	375,959	183,209	1,069,504
02/01/29	717,975	183,209		901,184	
08/01/29	0	174,126	357,335	174,126	1,075,310
02/01/30	759,674	174,126		933,799	
08/01/30	0	161,461	335,586	161,461	1,095,260
02/01/31	785,933	161,461		947,394	
08/01/31	0	148,404	309,864	148,404	1,095,797
02/01/32	811,948	148,404		960,351	
08/01/32	0	134,929	283,332	134,929	1,095,280
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
	15,907,721	6,106,900		22,014,620	22,014,620

UTILITY FUND
COMBINED OUTSTANDING DEBT SERVICE TO MATURITY

	Principal	Interest	Debt Service	Annual Debt Service
02/01/22	777,717	155,244	932,961	
08/01/22	0	143,445	143,445	1,076,405
02/01/23	795,118	147,724	942,842	
08/01/23	0	135,456	135,456	1,078,297
02/01/24	832,223	134,556	966,779	
08/01/24	0	123,307	123,307	1,090,086
02/01/25	774,894	121,845	896,738	
08/01/25	0	110,087	110,087	1,006,826
02/01/26	780,464	108,025	888,489	
08/01/26	0	95,781	95,781	984,270
02/01/27	776,555	93,643	870,198	
08/01/27	0	80,213	80,213	950,410
02/01/28	721,455	78,000	799,455	
08/01/28	0	65,091	65,091	864,546
02/01/29	747,026	62,803	809,829	
08/01/29	0	50,612	50,612	860,440
02/01/30	510,327	47,849	558,176	
08/01/30	0	42,077	42,077	600,253
02/01/31	349,067	38,827	387,894	
08/01/31	0	36,928	36,928	424,822
02/01/32	363,053	34,003	397,055	
08/01/32	0	32,027	32,027	429,083
02/01/33	248,379	29,440	277,818	
08/01/33	0	28,006	28,006	305,825
02/01/34	213,840	25,344	239,184	
08/01/34	0	24,713	24,713	263,896
02/01/35	219,885	21,975	241,860	
08/01/35	0	21,354	21,354	263,215
02/01/36	206,740	18,542	225,282	
08/01/36	0	18,239	18,239	243,520
02/01/37	217,280	15,314	232,594	
08/01/37	0	15,000	15,000	247,594
02/01/38	223,360	11,963	235,323	
08/01/38	0	11,630	11,630	246,953
02/01/39	228,900	8,518	237,418	
08/01/39	0	8,175	8,175	245,593
02/01/40	215,000	4,988	219,988	
08/01/40	0	4,988	4,988	224,975
02/01/41	225,000	1,688	226,688	
08/01/41	0	1,688	1,688	228,375
	9,426,280	2,209,104	11,635,383	11,635,383

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
02/01/22	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
	1,795,000	461,225	2,256,225	2,256,225

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
02/01/22	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	
	2,275,000	867,075	3,142,075	3,142,075

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
02/01/22	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
	114,000	1,701	115,701	115,701

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
02/01/22	15,000	310	15,310	
08/01/22		250	250	15,560
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
	60,000	1,330	61,330	61,330

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
02/01/22	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
	2,075,000	568,925	2,643,925	2,643,925

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
02/01/22	115,000	84,320	199,320	
08/01/22		82,020	82,020	281,340
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
	4,495,000	2,391,159	6,886,159	6,886,159

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
02/01/22	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	
	6,685,000	2,351,875	9,036,875	9,036,875

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
02/01/22	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
	400,000	19,760	419,760	419,760

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
02/01/22	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
	1,000,000	254,225	1,254,225	1,254,225

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

	Principal	Interest	Debt Service	Annual Debt Service
02/01/22	510,000	38,050	548,050	
08/01/22		30,400	30,400	578,450
02/01/23	525,000	30,400	555,400	
08/01/23		22,525	22,525	577,925
02/01/24	555,000	22,525	577,525	
08/01/24		16,975	16,975	594,500
02/01/25	260,000	16,975	276,975	
08/01/25		14,375	14,375	291,350
02/01/26	265,000	14,375	279,375	
08/01/26		11,725	11,725	291,100
02/01/27	270,000	11,725	281,725	
08/01/27		7,675	7,675	289,400
02/01/28	165,000	7,675	172,675	
08/01/28		5,200	5,200	177,875
02/01/29	170,000	5,200	175,200	
08/01/29		3,500	3,500	178,700
02/01/30	175,000	3,500	178,500	
08/01/30		1,750	1,750	180,250
02/01/31	170,000	1,750	171,750	
08/01/31		900	900	172,650
02/01/32	180,000	900	180,900	180,900
	3,245,000	268,100	3,513,100	3,513,100

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

	Principal	Interest	Debt Service	Annual Debt Service
02/01/22	65,000	43,765	108,765	
08/01/22	0	43,765	43,765	152,530
02/01/23	60,000	48,050	108,050	
08/01/23	0	48,050	48,050	156,100
02/01/24	60,000	47,150	107,150	
08/01/24	0	47,150	47,150	154,300
02/01/25	135,000	45,688	180,688	
08/01/25	0	45,688	45,688	226,375
02/01/26	140,000	43,625	183,625	
08/01/26	0	43,625	43,625	227,250
02/01/27	145,000	41,488	186,488	
08/01/27	0	41,488	41,488	227,975
02/01/28	150,000	39,275	189,275	
08/01/28	0	39,275	39,275	228,550
02/01/29	155,000	36,988	191,988	
08/01/29	0	36,988	36,988	228,975
02/01/30	160,000	34,225	194,225	
08/01/30	0	34,225	34,225	228,450
02/01/31	165,000	30,975	195,975	
08/01/31	0	30,975	30,975	226,950
02/01/32	170,000	28,050	198,050	
08/01/32	0	28,050	28,050	226,100
02/01/33	175,000	25,463	200,463	
08/01/33	0	25,463	25,463	225,925
02/01/34	180,000	22,800	202,800	
08/01/34	0	22,800	22,800	225,600
02/01/35	185,000	20,063	205,063	
08/01/35	0	20,063	20,063	225,125
02/01/36	190,000	17,250	207,250	
08/01/36	0	17,250	17,250	224,500
02/01/37	200,000	14,325	214,325	
08/01/37	0	14,325	14,325	228,650
02/01/38	205,000	11,288	216,288	
08/01/38	0	11,288	11,288	227,575
02/01/39	210,000	8,175	218,175	
08/01/39	0	8,175	8,175	226,350
02/01/40	215,000	4,988	219,988	
08/01/40	0	4,988	4,988	224,975
02/01/41	225,000	1,688	226,688	
08/01/41	0	1,688	1,688	228,375
	3,190,000	1,130,630	4,320,630	4,320,630

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: \$70,100 for a vehicle and associated equipment for a marked Patrol Unit in the Police Department. Vehicles are replaced every three years due to extremely high mileage and utilization.
- ❖ Fire Command Unit: \$59,544 to replace the existing unit from 2010.

Streets Projects

- ❖ *Sealcoating: \$400,000 annually to rehabilitate streets throughout El Campo, this is a multi-year effort.*
- ❖ *Parks: \$50,000 for parking lot improvements to Willie Bell Park.*
- ❖ *Parks: \$55,000 included in Recreational Improvements based on the long-rang plan for Park Improvements.*

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: \$149,600 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 FY22 Strategic Plan.*

**Capital Improvement Program
City of El Campo**

	Cost	FISCAL YEAR						
		FY21	FY22	FY23	FY24	FY25	FY26	FY27
General Obligation Bonds	\$ 1,700,000		\$ -	\$ 1,700,000				
Utility Revenue Bonds	7,217,590		4,217,590				3,000,000	
American Rescue Plan	2,515,952	1,257,976	1,257,976					
Certificates of Obligation	5,339,000			1,959,000				3,380,000
Community Development Block Grant Funds	350,000		350,000					
Matching Grant Funds	70,000		70,000					
Hotel Motel Funds	125,000		50,000	75,000				
Transportation User Funds	1,113,000	128,000	135,000	150,000	160,000	165,000	175,000	200,000
Operating Funds	5,762,000	722,000	940,000	800,000	790,000	985,000	775,000	750,000
TOTAL SOURCES	\$ 24,192,542	\$ 2,107,976	\$ 7,020,566	\$ 4,684,000	\$ 950,000	\$ 1,150,000	\$ 3,950,000	\$ 4,330,000
Ave. F Well/ Storage Replacement	\$ 3,104,750		\$ 3,104,750					
Sewer line replacements - Flax/Corn/Cotton/Rice	420,000		420,000					
WWTP Improvements	1,329,000		1,329,000					
Master Plan For Wastewater	75,000		75,000					
Highway 71 Water Line (Frankie to 5th Street)	2,299,792		2,299,792					
Town and County	350,000			350,000				
Public Works Storage Building	100,000					100,000		
Elevated Tank	3,000,000						3,000,000	
Main Replacements	2,800,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Avenue C	880,000							880,000
TOTAL UTILITY PROJECTS	\$ 14,358,542	\$ 400,000	\$ 7,628,542	\$ 750,000	\$ 400,000	\$ 500,000	\$ 3,400,000	\$ 1,280,000
Civic Center Improvements	\$ 125,000		\$ 50,000	\$ 75,000				
Park Maintenance Improvements	350,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
West Norris Phase III (5 way stop)	500,000							500,000
Sandy Corner Rd Phase I (Memorial Dr to Loop)	209,000			209,000				
Willie Bell Parking Lot	50,000		50,000					
Public Works Building	0							
Public Works Storage	100,000					100,000		
Ladder Truck	1,700,000			1,700,000				
Avenue C	2,000,000							2,000,000
Street Paving/Full Depth Reclamation	600,000		100,000	100,000	100,000	100,000	100,000	100,000
Town and Country	1,400,000			1,400,000				
Seal Coating	2,800,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
TOTAL GF PROJECTS	\$ 9,834,000	\$ 450,000	\$ 650,000	\$ 3,934,000	\$ 550,000	\$ 650,000	\$ 550,000	\$ 3,050,000
TOTAL EXPENSE PROJECTS	\$ 24,192,542	\$ 850,000	\$ 8,278,542	\$ 4,684,000	\$ 950,000	\$ 1,150,000	\$ 3,950,000	\$ 4,330,000

**Capital Improvement Program
City of El Campo
Utility Fund**

	Cost	FY21	FY22	FY23	FISCAL YEAR		FY25	FY26	FY27
					FY24				
Utility Revenue Bonds	\$ 7,217,590		\$ 4,217,590					\$ 3,000,000	
American Rescue Plan	2,515,952	1,257,976	1,257,976						
Certificates of Obligation	1,230,000			350,000					880,000
Community Development Block Grant Funds	350,000		350,000						
Matching Grant Funds	70,000		70,000						
Operating Funds	2,975,000	400,000	475,000	400,000	400,000	500,000	400,000		400,000
TOTAL SOURCES	\$ 14,358,542	\$ 1,657,976	\$ 6,370,566	\$ 750,000	\$ 400,000	\$ 500,000	\$ 3,400,000	\$ 1,280,000	
Ave. F Well/ Storage Replacement	\$ 3,104,750		\$ 3,104,750						
Sewer line replacements - Flax/Corn/Cotton/Rice	420,000		420,000						
WWTP Improvements	1,329,000		1,329,000						
Master Plan For Wastewater	75,000		75,000						
Highway 71 Water Line (Frankie to 5th Street)	2,299,792		2,299,792		0				
Town and County	350,000			350,000					
Public Works Storage Building	100,000					100,000			
Elevated Tank	3,000,000						3,000,000		
Main Replacements	2,800,000	400,000	400,000	400,000	400,000	400,000	400,000		400,000
Avenue C	880,000								880,000
TOTAL UTILITY PROJECTS	\$ 14,358,542	\$ 400,000	\$ 7,628,542	\$ 750,000	\$ 400,000	\$ 500,000	\$ 3,400,000	\$ 1,280,000	

Notes:

Utility Revenue Bonds (URBs) are solely backed by rate payers and will not have any affect on the City's tax rate, it is intended to use these funds for the Ave F well and WWTP improvements.

The Certificates of Obligation will be issued in tandem with General Fund projects, as these are split between the two, Town and Country, Public Works Storage and the new Public Works Building.

The State Infrastructure Bank may be a resource for a low interest loan, without borrowing costs for the relocation of the Highway 71 water line.

Operating funds support the main replacements and typically, any studies the City funds.

**Capital Improvement Program
City of El Campo
General Fund**

	Cost	FY21	FY22	FY23	FISCAL YEAR		FY24	FY25	FY26	FY27
General Obligation Bonds	\$ 1,700,000		\$ -	\$ 1,700,000						
Certificates of Obligation	\$ 4,109,000			\$ 1,609,000					\$ 2,500,000	
Operating Funds	\$ 2,787,000	\$ 322,000	\$ 465,000	\$ 400,000	\$ 390,000	\$ 485,000	\$ 375,000		\$ 350,000	
Hotel Motel Funds	\$ 125,000		\$ 50,000	\$ 75,000						
Transportation User Funds	\$ 1,113,000	\$ 128,000	\$ 135,000	\$ 150,000	\$ 160,000	\$ 165,000	\$ 175,000		\$ 200,000	
TOTAL SOURCES	\$ 9,834,000	\$ 450,000	\$ 650,000	\$ 3,934,000	\$ 550,000	\$ 650,000	\$ 550,000	\$ 550,000	\$ 3,050,000	
Civic Center Improvements	\$ 125,000		\$ 50,000	\$ 75,000						
Park Maintenance Improvements	\$ 350,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
West Norris Phase III (5 way stop)	\$ 500,000								\$ 500,000	
Sandy Corner Rd Phase I (Memorial Dr to Loop)	\$ 209,000			\$ 209,000						
Willie Bell Parking Lot	\$ 50,000		\$ 50,000							
Public Works Building	\$ -									
Public Works Storage	\$ 100,000					\$ 100,000				
Ladder Truck	\$ 1,700,000			\$ 1,700,000						
Avenue C	\$ 2,000,000								\$ 2,000,000	
Street Paving/Full Depth Reclamation	\$ 500,000			\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Town and Country	\$ 1,400,000			\$ 1,400,000						
Seal Coating	\$ 2,800,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	
TOTAL UTILITY PROJECTS	\$ 9,734,000	\$ 450,000	\$ 550,000	\$ 3,934,000	\$ 550,000	\$ 650,000	\$ 550,000	\$ 550,000	\$ 3,050,000	

Notes:

Two bond packages for the voters: FY22 for \$1.7 million, which includes W. Norris Phase III and the ECVFD Ladder Truck, FY27 for \$6 million for Public Works facility and a new City Hall

Hotel Motel funds will be used to support Civic Center improvements

Transportation User Fees and Operating Funds will be used to support seal coating, parks improvements will also be supported with Operating Funds

The City will propose two Certificates of Obligation issuances, one in 2023 and one in 2027

APPENDIX A: BUDGET ORDINANCE AND TAX ORDINANCE

BUDGET ORDINANCE No. 2021-21

AN ORDINANCE ADOPTING AND APPROVING A BUDGET AND APPROPRIATING FUNDS FOR THE CITY OF EL CAMPO, TEXAS, FOR THE FISCAL YEAR OCTOBER 1, 2021, THROUGH SEPTEMBER 30, 2022, AND SETTING FORTH THE APPROPRIATIONS FOR SAID BUDGET.

WHEREAS, heretofore a budget for the fiscal year October 1, 2021, through September 30, 2022, 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, 2021, and ending September 30, 2022.

SECTION 2: That there is hereby appropriated the sum of \$10,498,806 to the General Fund for the payment of operating expenses and necessary capital outlay for the city government.

SECTION 3: That there is hereby appropriated the sum of \$7,500 to the Court Technology Fund for expenses associated with technology improvements of the Court.

SECTION 4: That there is hereby appropriated the sum of \$7,500 to the Juvenile Case Management Fund for expenses associated with juvenile case management of the Court.

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

SECTION 6: That there is hereby appropriated the sum of \$4,950 to the Police Seizure Fund for the purpose of providing equipment and training for the Police Department.

SECTION 7: That there is hereby appropriated the sum of \$4,444,106 to the Water and Sewer Utility Fund for water and sewer operating expenses, necessary capital outlay and principal and interest payments on bonds and other debt instruments as they mature for the water and sewer departments.

SECTION 8: That there is hereby appropriated the sum of \$2,667,600 to the Solid Waste Fund for the contracted garbage collection and related billing.

SECTION 9: That there is hereby appropriated the sum of \$2,650,070 to the Debt Service Fund for the purpose of paying interest and principal payments on bonds and other debt instruments as they mature.

SECTION 10: That there is hereby appropriated the sum of \$2,130,761 to the EMS Fund for the purpose of providing emergency medical services.

SECTION 11: 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 12: That there is hereby appropriated the sum of \$169,700 to the Fleet Replacement Fund for the purpose of providing fleet for city services.

SECTION 13: That there is hereby appropriated the sum of \$128,000 to the Transportation User Fee Fund for street improvements.

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

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

PASSED, APPROVED AND ADOPTED THIS 27th DAY OF SEPTEMBER 2021.

TAX ORDINANCE NO. 2021-22

AN ORDINANCE SETTING THE TAX RATE AND LEVYING A TAX UPON ALL PROPERTY SUBJECT TO TAXATION WITHIN THE CITY OF EL CAMPO, TEXAS, FOR THE YEAR 2021; 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 2021 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 \$0.51410 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\$0.33068

For Payment of Principal and Interest on Combined Tax and Revenue Certificates of Obligation 2013A, 2014, 2015 Series A, Tax Notes 2019, and General Obligation Refunding Bonds Series 2015, 2016, 2021.....\$0.18342

TOTAL TAX LEVY\$0.51410

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, 2022. 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 27th DAY OF SEPTEMBER, 2021.

APPENDIX B: REVENUE SCHEDULE

CITY OF EL CAMPO, TEXAS
FY 22 DETAILED ADOPTED BUDGET
REVENUE SCHEDULE

		FY20 Actual	FY21 Amended	FY21 Estimate	FY22 Adopted
4110	CURRENT PROPERTY TAXES	2,748,197	2,902,800	2,902,800	2,902,800
4111	PRIOR YEAR TAXES	49,609	52,000	52,000	52,000
4112	PENALTY, INTEREST & COSTS	44,262	43,000	43,000	43,000
4120	SALES TAX ALLOCATION	3,973,881	4,555,523	4,555,523	5,059,852
4130	UF FRANCHISE TAX (5%)	186,790	195,255	195,255	195,255
4131	FRANCHISE TAX - GAS (5%)	89,142	91,500	91,500	91,500
4132	FRANCHISE TAX - AEP	312,502	291,000	291,000	291,000
4133	FRANCHISE TAX - WCEC	77,462	99,000	99,000	99,000
4134	FRANCHISE TAX - TELEPHONE	37,420	50,000	50,000	35,000
4135	FRANCHISE TAX - CABLE (5%)	39,254	46,000	46,000	39,000
4136	FRANCHISE TAX - GARBAGE (8%)	158,222	150,000	150,000	202,725
4140	MIXED BEVERAGE TAX	18,697	17,500	17,500	20,000
4141	INDUSTRIAL AGREEMENT TAX	0	8,890	8,890	16,000
1 TAXES		\$7,735,439	\$8,502,468	\$8,502,468	\$9,047,132
4204	COUNTY AMBULANCE CONTRIBUTION	55	0	0	0
4204	COUNTY ARREST FEES	455	0	0	0
4205	CDC CONTRIBUTION	4,473	5,000	5,000	5,000
4206	ECISD CONTRIBUTION	129,372	127,500	127,500	131,325
4207	GRANT REVENUE	16,566	0	0	0
4208	CORONAVIRUS RELIEF FUND	518,408	0	0	0
2 INTERGOVERNMENTAL		\$669,328	\$132,500	\$132,500	\$136,325
4312	BUSINESS LICENSE	21,109	8,500	8,500	7,000
4314	BUILDING PERMITS	102,715	70,000	70,000	59,650
4316	ELECTRICAL PERMITS	13,196	9,000	9,000	9,000
4317	FIRE PERMITS	1,283	500	500	500
4318	PLUMBING PERMITS	12,923	12,000	12,000	12,000
4322	MECHANICAL PERMITS	13,659	7,500	7,500	7,500
4323	REINSPECTION FEES	400	0	0	0
4324	BUILDING CONTRACTORS LIC	13,175	9,500	9,500	20,000
4325	HEALTH PERMITS	11,050	11,000	11,000	11,000
4326	ELECTRICAL LICENSE	0	0	0	0
4328	DOG LICENSES	5,696	5,200	5,200	5,200
4330	BICYCLE LICENSE	105	200	200	200
4331	REPORTS	1,597	1,400	1,400	1,400
4332	SPECIAL USE PERMIT	0	0	0	0
4333	PREAPPLICATION FEE	0	0	0	0
3 LICENSE & PERMITS		\$196,909	\$134,800	\$134,800	\$133,450
4410	MUNICIPAL COURT FINES	224,875	385,000	385,000	300,000
4411	INDIGENT DEFENSE FUND	1,491	3,560	3,560	3,560
4412	CIVIL JUSTICE FEE STATE	28	100	100	100
4413	CIVIL JUSTICE FEE CITY	3	10	10	10
4115	JUVENILE CASE MGMT FEE	1,460	0	0	0
4 FINES		\$227,858	\$388,670	\$388,670	\$303,670

CITY OF EL CAMPO, TEXAS
FY 22 DETAILED ADOPTED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY20	FY21	FY21	FY22
		Actual	Amended	Estimate	Adopted
4501	RETURN CHECK FEE	0	30	30	30
4502	ANIMAL SHELTER FEES	10,330	3,400	3,400	8,370
4503	MOWING & DEMOLITION FEES	826	2,000	2,000	2,000
4508	SPECIAL USE PERMIT	820	1,000	1,000	1,000
4504	P & Z/BOA FEES	1,825	1,500	1,500	1,500
4506	CIVIC CENTER FEES	-150	0	0	0
4507	RECREATIONAL FEES	2,025	11,500	11,500	11,500
4509	AQUATIC CENTER FEES	89,279	200,000	200,000	200,000
4512	DOWNTOWN DINNER TICKETS	-125	0	0	0
5 CHARGES FOR SERVICES		\$104,830	\$219,430	\$219,430	\$224,400
4602	SALE OF FIXED ASSETS	4,296	10,000	10,000	10,000
4603	CASH OVER (SHORT)	0	0	0	0
4604	MISCELLANEOUS REVENUE	78,242	30,000	30,000	30,000
4610	CULVERT REVENUE	39,031	10,000	10,000	15,000
4620	LAND & BUILDING LEASES	24,000	25,600	25,600	25,600
4646	DONATIONS	0	0	0	0
4651	BOND PROCEEDS	0	0	0	0
6 MISCELLANEOUS		\$145,569	\$75,600	\$75,600	\$80,600
4701	INTEREST INCOME	27,821	37,500	37,500	7,444
4702	UNREALIZED GAIN/LOSS	0	0	0	0
7 INTEREST		\$27,821	\$37,500	\$37,500	\$7,444
GENERAL FUND REVENUES		\$9,107,755	\$9,490,968	\$9,490,968	\$9,933,021
4803	TRANSFER FROM F03	57,400	57,400	57,400	57,400
4805	TRANSFER FROM F24 H/M	40,955	54,500	54,500	54,500
4806	TRANSFER FROM F93 FUND	103,650	103,650	103,650	134,839
4807	TRANSFER FROM F02 OPER SUPPORT	272,100	311,546	311,546	311,546
4822	TRANSFER FROM F19 JUVENILE CASE MANAGEMENT	7,500	7,500	7,500	7,500
8 TRANSFERS		\$481,605	\$534,596	\$534,596	\$565,785
GENERAL FUND RESOURCES		\$481,605	\$534,596	\$534,596	\$565,785
4680	COURT TECHNOLOGY REVENUE	4,909	7,500	7,500	7,500
6 MISCELLANEOUS		\$4,909	\$7,500	\$7,500	\$7,500
4701	INTEREST INCOME	60	0	43	0
7 INTEREST		\$60	\$0	\$43	\$0
COURT TECHNOLOGY FUND REVENUES		\$4,969	\$7,500	\$7,543	\$7,500
4683	JUVENILE CASE MANAGEMENT REVENUE	3,333	7,500	7,500	7,500
6 MISCELLANEOUS		\$3,333	\$7,500	\$7,500	\$7,500
4701	INTEREST INCOME	0	0	13	0
7 INTEREST		\$0	\$0	\$13	\$0
JUVENILE CASE MANAGEMENT FUND REVENUES		\$3,333	\$7,500	\$7,513	\$7,500

CITY OF EL CAMPO, TEXAS
FY 22 DETAILED ADOPTED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY20 Actual	FY21 Amended	FY21 Estimate	FY22 Adopted
4100	REVENUES	154,871	160,000	154,661	160,000
4102	PENALTY	3,675	0	0	0
1	TAXES	\$158,546	\$160,000	\$154,661	\$160,000
4701	INTEREST INCOME	582	0	653	0
7	INTEREST	\$582	\$0	\$653	\$0
HOTEL/MOTEL FUND REVENUES		\$159,128	\$160,000	\$155,314	\$160,000
4506	REVENUES	68,060	115,000	81,170	115,000
5	FEES	\$68,060	\$115,000	\$81,170	\$115,000
4701	INTEREST INCOME	47	0	0	0
7	INTEREST	\$47	\$0	\$0	\$0
CIVIC CENTER FUND REVENUES		\$68,107	\$115,000	\$81,170	\$115,000
4824	TRANSFER FROM F24	56,898	54,500	54,500	54,500
8	TRANSFERS	\$56,898	\$54,500	\$54,500	\$54,500
CIVIC CENTER FUND RESOURCES		\$56,898	\$54,500	\$54,500	\$54,500
4604	MISCELLANEOUS	3,534	4,450	1,737	4,450
6	MISCELLANEOUS	\$3,534	\$4,450	\$1,737	\$4,450
4701	INTEREST INCOME	500	500	414	500
7	INTEREST	\$500	\$500	\$414	\$500
POLICE SEIZURE FUND REVENUES		\$4,034	\$4,950	\$2,150	\$4,950
4110	CURRENT PROPERTY TAXES	1,277,629	1,291,532	1,479,576	1,367,962
4111	PRIOR YEAR TAXES	19,806	20,000	20,000	20,000
4112	PENALTY AND INTEREST	15,926	12,000	12,000	12,000
1	TAXES	\$1,313,361	\$1,323,532	\$1,511,576	\$1,399,962
4701	INTEREST INCOME	1,080	1,000	912	1,000
7	INTEREST	\$1,080	\$1,000	\$912	\$1,000
DEBT SERVICE REVENUES		\$1,314,441	\$1,324,532	\$1,512,488	\$1,400,962
4807	TRANSFER FROM F02	430,804	953,120	1,055,551	1,136,398
4809	TRANSFER FROM F93	112,710	112,710	112,710	112,710
8	TRANSFERS	\$543,514	\$1,065,830	\$1,168,261	\$1,249,108
DEBT SERVICE FUND RESOURCES		\$543,514	\$1,065,830	\$1,168,261	\$1,249,108

CITY OF EL CAMPO, TEXAS
FY 22 DETAILED ADOPTED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY20	FY21	FY21	FY22
		Actual	Amended	Estimate	Adopted
4110	WATER COLLECTIONS	1,908,052	1,810,852	1,940,632	2,030,886
4120	SEWER COLLECTIONS	1,884,624	1,739,881	1,739,881	2,008,000
4135	OTHER	175	0	0	0
4140	BULK WATER SALES	3,053	1,000	1,000	1,000
1 CHARGES FOR SERVICES		\$3,795,905	\$3,551,733	\$3,681,513	\$4,039,886
4300	PENALTY COLLECTIONS	89,418	96,000	78,190	96,000
4310	WATER TAPS	17,830	10,000	16,147	10,000
4315	WATER METER INSTALLATION	620	0	620	0
4320	SEWER TAPS	16,840	10,000	10,840	10,000
4330	REINSTATMENT FEES	33,427	37,500	29,889	37,500
3 FEES AND PENALTIES		\$158,135	\$153,500	\$135,686	\$153,500
4601	RETURNED CHECK FEES	1,470	1,700	1,700	1,700
4603	CASH OVER (SHORT)	-48	0	0	0
4645	MISCELLANEOUS	16,697	20,000	20,000	30,440
4651	REIMBURSEMENT - LOST LAGOON	162,270	188,440	188,440	125,480
6 MISCELLANEOUS		\$180,389	\$210,140	\$210,140	\$157,620
4701	INTEREST INCOME	8,910	35,000	35,000	7,000
4702	GAIN/LOSS INVESTMENTS	0	0	0	0
7 INTEREST		\$8,910	\$35,000	\$35,000	\$7,000
WATER AND SEWER FUND REVENUES		\$4,143,339	\$3,950,373	\$4,062,339	\$4,358,006
4802	TRANSFER FROM OTHER ACCOUNT	0	0	0	0
4803	TRANSFER FROM F03	86,100	86,100	86,100	86,100
4806	TRANSFER FROM F60	0	0	0	0
4897	TRANSFER FROM F05	0	0	0	0
8 TRANSFERS		\$86,100	\$86,100	\$86,100	\$86,100
WATER AND SEWER FUND RESOURCES		\$86,100	\$86,100	\$86,100	\$86,100
4110	GARBAGE SERVICE	1,815,255	1,825,000	1,825,000	2,534,100
1 CHARGES FOR SERVICES		\$1,815,255	\$1,825,000	\$1,825,000	\$2,534,100
4615	BILLING FEE	134,223	143,500	143,500	143,500
6 MISCELLANEOUS		\$134,223	\$143,500	\$143,500	\$143,500
4701	INTEREST INCOME	133	0	116	0
7 INTEREST		\$133	\$0	\$116	\$0
SOLID WASTE REVENUES		\$1,949,610	\$1,968,500	\$1,968,616	\$2,677,600

CITY OF EL CAMPO, TEXAS
FY 22 DETAILED ADOPTED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY20 Actual	FY21 Amended	FY21 Estimate	FY22 Adopted
4202	ESD #4 CONTRIBUTION	1,106,800	997,120	997,120	1,216,005
2	INTERGOVERNMENTAL	\$1,106,800	\$997,120	\$997,120	\$1,216,005
4505	AMBULANCE FEES	836,521	954,500	778,388	884,656
5	CHARGES FOR SERVICES	\$836,521	\$954,500	\$778,388	\$884,656
4601	AMBULANCE PERMITS	0	0	1,000	500
4604	MISCELLANEOUS	87,220	28,000	126,834	28,000
4605	REIMBURSEMENT TX COMPTROLLER	192,985	0	0	0
6	MISCELLANEOUS	\$280,205	\$28,000	\$127,834	\$28,500
4701	INTEREST INCOME	289	1,600	15	1,600
7	INTEREST	\$289	\$1,600	\$15	\$1,600
EMS REVENUES		\$2,223,815	\$1,981,220	\$1,903,358	\$2,130,761
4801	TRANSFER FROM F01	234,000	234,000	234,000	234,000
4802	TRANSFER FROM F02	62,000	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	\$303,430	\$303,430	\$303,430	\$303,430
INFORMATION TECHNOLOGY FUND RESOURCES		\$303,430	\$303,430	\$303,430	\$303,430
4801	TRANSFER FROM F01	149,270	149,270	149,270	149,270
4802	TRANSFER FROM F02	20,430	20,430	20,430	20,430
8	TRANSFERS	\$169,700	\$169,700	\$169,700	\$169,700
FLEET REPLACEMENT RESOURCES		\$169,700	\$169,700	\$169,700	\$169,700
UTILITY CIP FUND RESOURCES		\$0	\$0	\$0	\$0
4630	TRANSPORTATION USER FEE	127,126	128,000	127,440	128,000
6	FEES	\$127,126	\$128,000	\$127,440	\$128,000
4701	INTEREST INCOME	211	0	116	0
7	INTEREST	\$211	\$0	\$116	\$0
TRANSPORTATION USER FEE FUND		\$127,337	\$128,000	\$127,556	\$128,000
TOTAL REVENUES		\$19,105,866	\$19,138,543	\$19,319,015	\$20,923,300
TOTAL TRANSFER		\$1,641,247	\$2,214,156	\$2,316,587	\$2,428,623
TOTAL RESOURCES		\$20,747,110	\$21,352,699	\$21,635,602	\$23,351,923

APPENDIX C: CHARTER PROVISIONS

CHARTER PROVISIONS: ARTICLE 9 – THE BUDGET

§ 9.01 Fiscal Year

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

§ 9.02 Preparation, Submission and Content of Budget

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

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

§ 9.03 Actual Revenues and Proposed Expenditures Compared with Other Years

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

§ 9.04 Budget of a Public Record

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

CHARTER PROVISIONS: ARTICLE 9 – THE BUDGET

§ 9.05 Notice of Public Hearing on Budget

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

§ 9.06 Public Hearing on Budget

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

§ 9.07 Final Adoption; Failure to Adopt

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

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

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

§ 9.09 Budget Establishes Appropriations

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

§ 9.10 Budget Establishes Amount to be Raised by Property Tax

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

§ 9.11 Contingent Appropriation

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

§ 9.12 Estimated Expenditures Shall Not Exceed Estimated Resources

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

CHARTER PROVISIONS: ARTICLE 9 – THE BUDGET

§ 9.13 Surplus and Encumbrances

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

APPENDIX D: FISCAL AND BUDGETARY POLICY STATEMENTS

FISCAL AND BUDGETARY POLICY STATEMENTS

Statement of Purpose/Introduction

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

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

I. Revenue Management

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

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

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

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

FISCAL AND BUDGETARY POLICY STATEMENTS

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

II. Expenditure Control

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

III. Fund Balance

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

IV. Debt Management

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

FISCAL AND BUDGETARY POLICY STATEMENTS

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

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

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

E. Cost and Fees. All costs and fees related to debt issuance will be paid out of debt proceeds. **The City will deposit in the Interest and Sinking Funds each month an amount of not less than 1/12th of the annual debt service.**

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

V. Accounting, Auditing and Financial Reporting

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

B. Auditing.

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

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

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

C. Financial Reporting.

FISCAL AND BUDGETARY POLICY STATEMENTS

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

VI. Internal Control

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

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

VII. Operating Budget

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

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

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

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

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

APPENDIX E: DEBT POLICY

DEBT POLICY

I. Statement of Purpose/Introduction

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

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

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

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

II. Responsibility and Control

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

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

III. Types of Debt

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

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

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

DEBT POLICY

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

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

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

IV. **Methods of Sale**

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

DEBT POLICY

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

V. Debt Limits and Debt Ratio

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

VI. Investment of Bond Proceeds, Arbitrage

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

VII. Refunding and Restructuring Options

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

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

VIII. Disclosure

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

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

APPENDIX F: GLOSSARY

GLOSSARY

A

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

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

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

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

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

Asset: resources owned or held which have monetary value.

B

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

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

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

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

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

C

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

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

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

Certificates of obligation: see definition of bond.

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

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

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

GLOSSARY

D

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

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

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

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

Division: a separately budgeted segment of a department.

E

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

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

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

F

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

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

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

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

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

Fund balance: the excess of assets over liabilities.

G

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

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

GLOSSARY

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

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

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

H

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

I

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

Interfund transfers: amounts transferred from one fund to another.

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

L

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

M

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

O

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

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

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

GLOSSARY

P

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

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

R

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

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

S

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

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

T

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

Acronyms:

C/O: Certificate of Obligation

EM: Emergency Management

EMS: Emergency Medical Services

FY: Fiscal Year

GIS: Global Information System

GPS: Global Positioning System

ISO: leading source of information about risk.

Ins: Insurance

Main: Maintenance

PW: Public Works

VD: Volunteer Fire Department



CITY OF EL CAMPO, CITY HALL FLAGPOLE