

CITY OF EL CAMPO, TEXAS



PROPOSED BUDGET FY 2023-24

OCTOBER 1, 2023 – SEPTEMBER 30, 2024

PROPOSED BUDGET

CITY OF EL CAMPO, TX

Fiscal Year
October 1, 2023 – September 30, 2024

Mayor, At Large

Chris Barbee

Mayor Pro-Tem, At Large

Eugene Bustamante

Council Members

Steven WardDistrict 1
Thomas CoblenzDistrict 2
David HodgesDistrict 3
John HancockDistrict 4
Blake BargerAt Large

Appointed Officials

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

Management Team

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

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BUDGET MESSAGE

July 24, 2023

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 2023-2024, beginning October 1, 2023. 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 2023-24.

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 telecommunications,
- (5) Add a full-time Captain and Jailer for the Police Department, and a full-time Custodial position in Facilities Maintenance,
- (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 2022-2023. 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. Consumer Price Index (CPI) was 3.0 percent for the 12-month period ending in May.

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 2023. While the prospects for Texas and El Campo in the immediate year are still positive and the FY 2023-24 sales tax is higher than FY 2022-2023, 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 44 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 2023-24 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 10-25 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 61.0 percent of expenditures, 22.2 percent in the Utility System Fund, 71.0 percent in the EMS Fund, and 43.0 percent overall.

A 5 percent cost of living wage increase is proposed for FY 2023-24, or a market adjustment in base pay for police officers, maintenance workers, and telecommunications.

Also included in the proposed budget is a full-time Captain and Jailer for the Police Department, and a full-time Custodial position in Facilities Maintenance, and Utilities Maintenance Worker.

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, unknown at this time, and will depend on appraised values.
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 2023-24 budget includes an increase of 1 percent in revenue estimate as 2023-2024, reflecting an increase based off the actual sales tax dollars received during FY 2022-2023.
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 or market adjustment of all employees.
2. **Mayor and Council.** Additional funds are included for a strategic planning retreat.
3. **Police.** The addition of a full-time Captain and Jailer positions are included in this budget. Additional funds have been included for the rise in uniform costs, gas and oil, and new body cameras.
4. **Public Works Administration.** Funds were increased to purchase a large scale scanner.
5. **Streets.** Material cost for Weed Control and Signage have increased. Curb replacement costs have also increased.

Utility System Fund

Revenues

Charges for Services. There are no proposed rates increases for FY24. The City's rate structure proposed is listed in the chart below.

	WATER			SEWER		
	Base Rate (first 2,000 gallons)	Rate gallons	per 1,000	Base Rate	Rate gallons	per 1,000
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 an increase in personnel due to the addition of a full-time Maintenance Work position.
2. **Water Production and Wastewater Collection.** The proposed increase is for the water well maintenance contract, and Leak Study contract that were both approved by Council.
3. **Wastewater Treatment Plant.** The additional funds are to purchase and replace the number two lamson blower.
4. **Personnel Services.** Included in the proposed budget is a proposed 5% cost of living adjustment across all departments/divisions, or a market adjustment for maintenance workers.

EMS Fund

Revenues

Charges for Services. Charges for services has increased from the FY23 levels by 9.09%.

Intergovernmental Revenue. This line item also remained stable from the previous fiscal years, but this year requesting an increase of \$162,200, a 12.21% increase, from Emergency Services District #4.

Expenditures

Personnel. Included in the proposed budget is a proposed 5% cost of living adjustment for all employees.

Transportation User Fee (TUF) Fund

Revenues

Residential. Each residential customer will be charged \$2.50 on each bill, a 0.50 cent increase from the prior year.

Commercial. Each commercial customer will be charged \$8.00 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 2023-24 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 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**

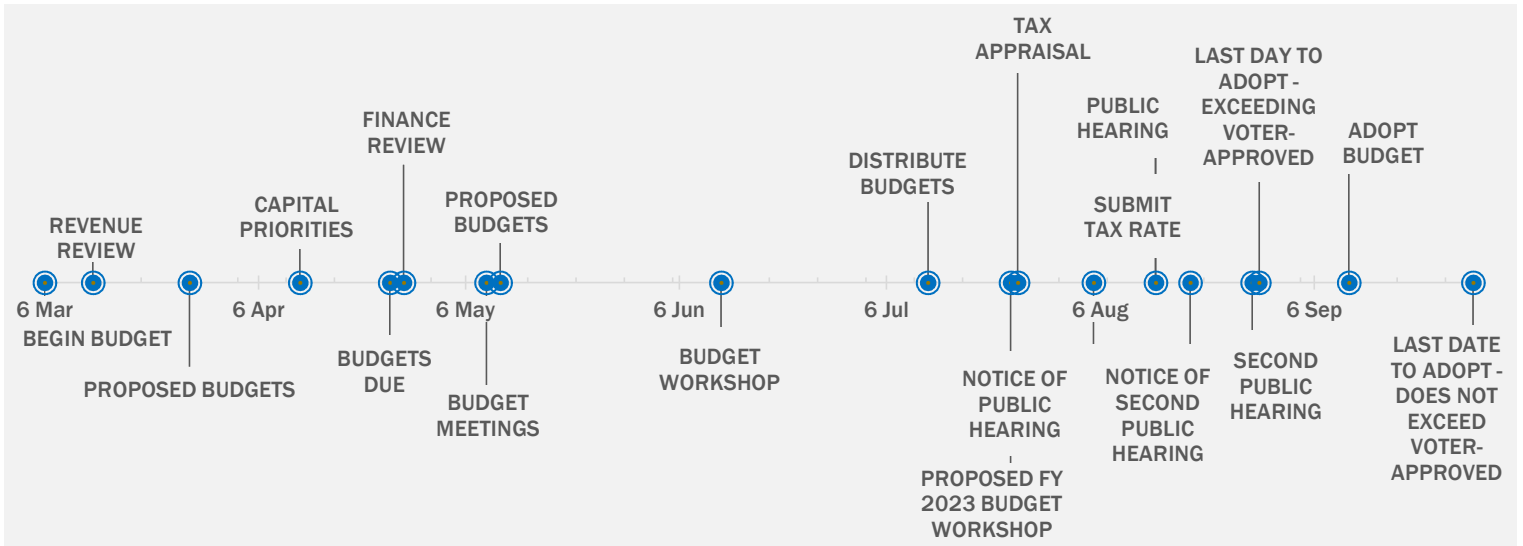
For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morrill

Executive Director

BUDGET CALENDAR



PROJECT DETAILS

DATE	MILESTONE	NOTES
6-Mar	Begin Budget	Begin 2023-2024 Budget Preparation
13-Mar	Revenue Review	Revenue review (Finance and Department Heads); Fixed costs preparation (Finance)
27-Mar	Proposed Budgets	Distribute proposed budgets to Department Heads
12-Apr	Capital Priorities	Ranking of capital priorities
25-Apr	Budgets Due	Budgets due to Finance
27-Apr	Finance Review	Finance review budgets
9-May	Budget Meetings	Budget meetings with departments (Finance, City Manager, Dept. heads)
11-May	Proposed Budgets	Prepare proposed budget
12-Jun	Budget Workshop	Budget workshop with Council
12-Jul	Distribute Budgets	Distribute budgets to Council
24-Jul	Proposed FY 2023 Budget Workshop	Discussion of proposed FY 2024 tax hearing; tax record vote to propose 2023 tax rate increase and schedule public hearing for August 14, 2023 (if necessary)
25-Jul	Tax Appraisal	Chief appraiser certifies the appraisal roll or provides all certified estimate to county assessor-collector
5-Aug	Notice of Public Hearing	Publish notice of public hearing on tax increase (if necessary)
14-Aug	Submit Tax Rate	Submit Tax Rate to Council (Required by State Statute)
14-Aug	Public Hearing	Call second public hearing on tax increase for August 28 (if necessary). Public hearing on tax increase (if necessary). Council work session on budget.
19-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.
28-Aug	Second Public Hearing	Second public hearing on tax rate increase (if necessary). Conduct hearing on revenues and expenses.
29-Aug	Last Day to Adopt - Exceeding Voter-approved	Last day to adopt a tax rate exceeding the voter-approved tax rate
11-Sep	Adopt Budget	Adopt Budget, then adopt tax rate
29-Sep	Last Date to Adopt - Does not exceed Voter-approved	Last day to adopt a tax rate that does not exceed voter-approved tax rate

FUND STRUCTURE

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

Governmental Funds

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

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

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

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 12,290. It is located on U.S. Highway 59 and State Highway 71, approximately 72 miles southwest of Houston. U.S. Highway 59 is one of the major transportation arteries that ties the United States to Mexico and it is currently being converted to an interstate highway that would link Canada to Mexico.



Local Economy

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



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

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

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

El Campo History

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



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

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

CITY OF EL CAMPO
STRATEGIC PLAN
FISCAL YEAR 2023-24

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 2023-2024

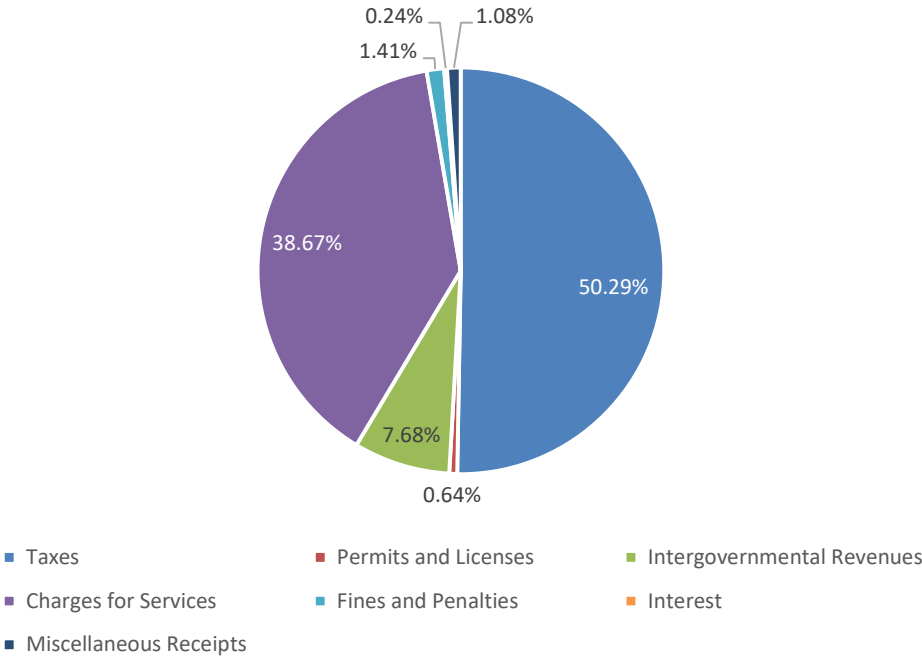
GOAL: Protect and enhance our community character.
Strategies
1. Review potential partnership opportunities.
2. Revisit plans to ensure that all city parks are ADA compliant.
3. Explore trails opportunities/improvements within our parks system.
4. Encourage Parks Advisory Board to evaluate improvements 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.

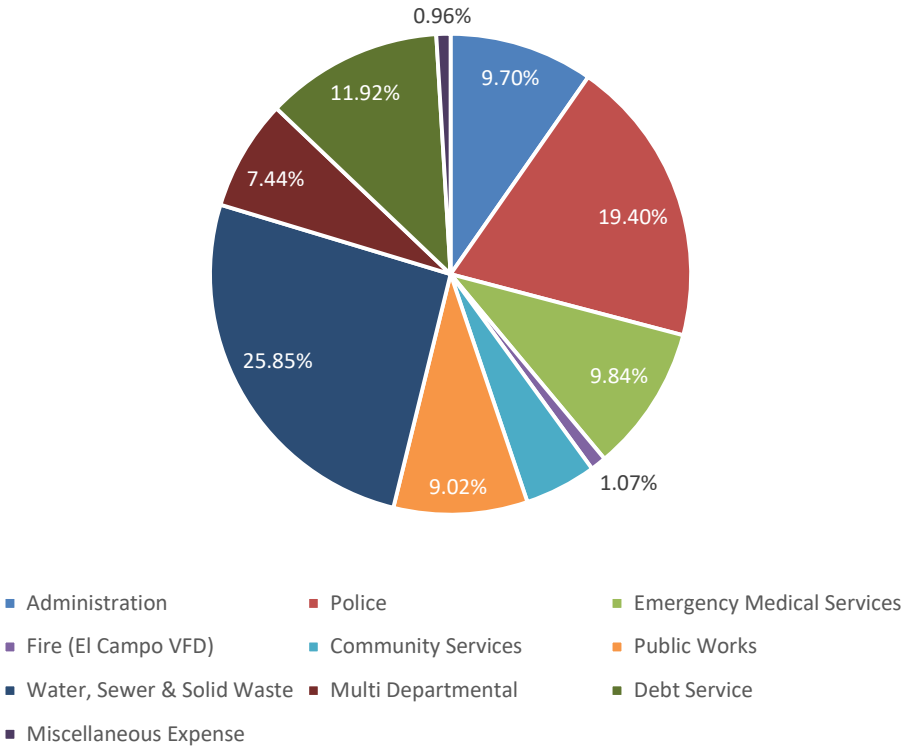
CITY OF EL CAMPO, TEXAS
FY24 PROPOSED BUDGET
BUDGET SUMMARY

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from FY23	% Change from FY23
REVENUES						
Taxes	11,358,122	11,228,725	11,216,914	11,563,196	334,471	2.98%
Permits and Licenses	260,630	143,800	146,550	147,050	3,250	2.26%
Intergovernmental Revenues	1,497,557	1,603,605	1,554,357	1,765,805	162,200	10.11%
Charges for Services	8,285,063	8,498,960	8,583,532	8,892,723	393,763	4.63%
Fines and Penalties	263,341	323,120	234,323	323,120	-	0.00%
Interest	35,149	17,544	16,024	54,100	36,556	208.37%
Miscellaneous Receipts	436,164	291,040	443,296	248,040	(43,000)	-14.77%
Total Revenues	22,136,026	22,106,794	22,194,996	22,994,034	887,240	4.01%
Transfers In	1,438,766	2,499,795	2,581,956	2,485,475	(14,320)	-0.57%
Total Other Sources	1,438,766	2,499,795	2,581,956	2,485,475	(14,320)	-0.57%
TOTAL RESOURCES	23,574,790	24,606,590	24,776,952	25,479,509	872,920	3.55%
EXPENDITURES						
Administration	1,991,464	2,324,815	2,188,782	2,229,668	(95,147)	-4.09%
Police	3,677,795	4,125,685	3,820,753	4,460,165	334,480	8.11%
Emergency Medical Services	1,852,862	2,022,440	1,865,033	2,261,695	239,255	11.83%
Fire (El Campo VFD)	204,654	241,109	251,744	246,110	5,001	2.07%
Community Services	943,559	1,085,610	1,008,850	1,106,955	21,345	1.97%
Public Works	2,036,869	1,976,820	1,906,243	2,073,185	96,365	4.87%
Water, Sewer & Solid Waste	5,959,211	5,630,840	5,526,048	5,942,868	312,028	5.54%
Multi Departmental	1,217,175	1,710,465	1,820,027	1,711,160	695	0.04%
Debt Service	1,953,826	2,768,310	2,936,914	2,741,528	(26,782)	-0.97%
Miscellaneous Expense	232,354	220,700	220,700	220,700	-	0.00%
Total Expenditures	20,069,770	22,106,794	21,545,094	22,994,034	887,240	4.01%
Transfers Out	1,438,766	2,499,795	2,581,956	2,485,475	(14,320)	-0.57%
Total Other Financing Uses	1,438,766	2,499,795	2,581,956	2,485,475	(14,320)	-0.57%
TOTAL EXPENSES	21,508,535	24,606,589	24,127,050	25,479,509	872,920	3.55%

FY24 PROPOSED REVENUES

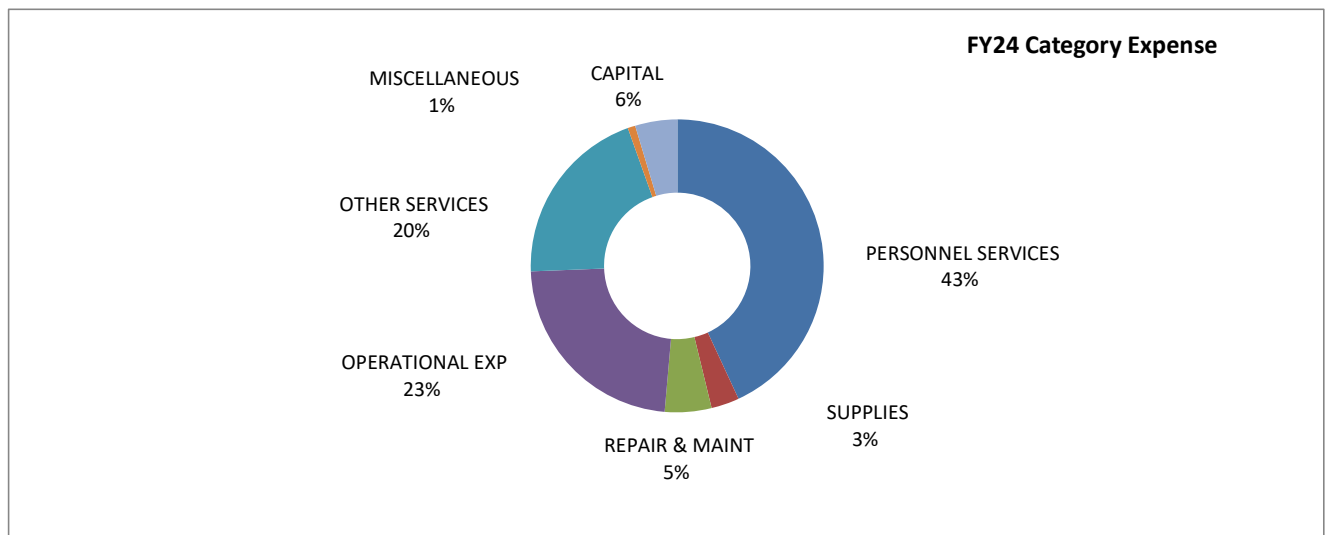


FY24 PROPOSED EXPENDITURES



CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
SUMMARY OF EXPENDITURES BY CATEGORY

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
PERSONNEL SERVICES	\$7,967,446	\$9,340,160	\$8,659,461	\$9,340,160	\$574,160	\$9,914,320	574,160	6.15%
SUPPLIES	615,278	686,565	732,594	686,565	24,620	711,185	24,620	3.59%
REPAIR & MAINT	1,207,569	1,144,225	1,046,852	1,144,225	46,500	1,190,725	46,500	4.06%
OPERATIONAL EXP	4,736,292	5,144,020	5,022,217	5,144,020	147,521	5,291,541	147,521	2.87%
OTHER SERVICES	4,374,017	4,623,115	4,793,011	4,623,115	2,968	4,626,083	2,968	0.06%
MISCELLANEOUS	536,964	288,750	306,927	288,750	-92,650	196,100	-92,650	-32.09%
CAPITAL OUTLAY	632,204	879,959	984,033	879,959	184,121	1,064,080	184,121	20.92%
Total Expenditures	20,069,770	22,106,794	21,545,094	22,106,794	887,240	22,994,034	887,240	4.01%
TRANSFERS	1,438,766	2,499,795	2,581,956	2,499,795	-14,320	2,485,475	-14,320	-0.57%
Total Other Financing	1,438,766	2,499,795	2,581,956	2,499,795	-14,320	2,485,475	-14,320	-0.57%
TOTAL EXPENSES	21,508,535	24,606,589	24,127,050	24,606,589	872,920	25,479,509	872,920	3.55%



CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
OVERALL SUMMARY OF REVENUES, EXPENDITURES & FUND EQUITY

	GOVERNMENTAL FUND TYPES						INT. SRVC FUND TYPES	
	General Fund	Court Technology	Juvenile Case Management	Hotel/Motel	Debt Service	Police Seizure	Information Technology	Fleet Replacement
BEGINNING BALANCE	\$5,654,482	-\$2,391	\$401	\$130,479	\$58,702	\$44,982	-\$491,855	\$125,811
REVENUES								
Taxes	10,040,029			160,000	1,363,167			
Permits and Licenses	147,050							
Intergovernmental Revenues	275,000							
Charges for Services	224,400							
Fines and Penalties	303,670	7,500	7,500			4,450		
Interest	44,000				1,000	500		
Miscellaneous Receipts	56,600							
Total Revenues	11,090,749	7,500	7,500	160,000	1,364,167	4,950	0	0
Transfers In	486,071				1,377,361		311,743	169,700
Total Other Sources	486,071	0	0	0	1,377,361	0	311,743	169,700
TOTAL RESOURCES	11,576,820	7,500	7,500	160,000	2,741,528	4,950	311,743	169,700
OPERATING EXPENSES								
Personnel Services	7,078,015							
Supplies	490,985							
Repair and Maintenance	656,975							
Operational Expense	1,401,340						311,743	
Other Services	1,230,140	7,500		51,000		4,950		
Miscellaneous	196,100							
Capital Outlay	139,995							169,700
Debt Service	0				2,741,528			
Total Expenditures	11,193,550	7,500	0	51,000	2,741,528	4,950	311,743	169,700
Transfers Out	383,270		7,500	109,000				
Total Other Financing Uses	383,270	0	7,500	109,000	0	0	0	0
TOTAL EXPENSES	11,576,820	7,500	7,500	160,000	2,741,528	4,950	311,743	169,700
TOTAL ENDING BALANCE	5,654,482	-2,391	401	130,479	58,702	44,982	-491,855	125,811
Reserve for contingencies	2,798,388	0	0	0	0	0	0	0
Restricted balance	500,000	0	0	0	0	0	0	0
UNRESTRICTED	\$2,356,095	-\$2,391	\$401	\$130,479	\$58,702	\$44,982	-\$491,855	\$125,811

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
OVERALL SUMMARY OF REVENUES, EXPENDITURES & FUND EQUITY

PROPRIETARY FUND TYPES					CAPITAL FUND	ALL FUNDS		
Water and Sewer	Solid Waste	Civic Center	EMS		Transportation User Fee Fund	2023-24 TOTALS	2022-23 TOTALS	2021-22 TOTALS
\$10,431,866	\$100,036	\$122,734	\$252,138		\$96,143	\$16,523,529	\$4,552,295	\$4,552,295
						11,563,196	11,216,914	11,358,122
						147,050	146,550	260,630
			1,490,805			1,765,805	1,554,357	1,497,557
4,888,200	2,610,123	115,000	915,000		140,000	8,892,723	8,583,532	8,285,063
						323,120	234,323	263,341
7,000			1,600			54,100	16,024	35,149
30,440	143,500		17,500			248,040	443,296	436,164
4,925,640	2,753,623	115,000	2,424,905		140,000	22,994,034	22,194,996	22,136,026
86,100		54,500				2,485,475	2,581,956	1,438,766
86,100	0	54,500	0		0	2,485,475	2,581,956	1,438,766
5,011,740	2,753,623	169,500	2,424,905		140,000	25,479,509	24,776,952	23,574,792
1,113,555			1,722,750			9,914,320	8,659,461	7,967,446
95,850			124,350			711,185	732,594	615,278
330,750			63,000		140,000	1,190,725	1,046,852	1,207,569
590,280	2,610,123	169,500	196,105			5,279,091	5,022,217	4,736,292
510,925			92,490			1,897,005	1,856,098	1,437,103
						196,100	306,927	536,964
691,385			63,000			1,064,080	984,033	632,204
						2,741,528	2,936,913	2,936,914
3,332,745	2,610,123	169,500	2,261,695		140,000	22,994,034	21,545,095	20,069,770
1,678,995	143,500		163,210			2,485,475	2,581,956	1,438,766
1,678,995	143,500	0	163,210		0	2,485,475	2,581,956	1,438,766
5,011,740	2,753,623	169,500	2,424,905		140,000	25,479,509	24,127,051	21,508,535
10,431,866	100,036	0	252,138		0	16,523,529	5,202,196	6,618,552
833,186	0	0	0		0	3,631,574	2,449,361	2,080,529
0	0	0	0		0	500,000	500,000	500,000
\$9,598,680	\$100,036	\$0	\$252,138		\$0	\$16,023,529	\$4,702,196	\$6,118,552

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
SUPPLEMENTAL REQUESTS

Department	Account Name	Description	Amount
ALL DEPARTMENTS	Regular Earnings, TMRS, FICA, WC	5% pay adjustments or market adjustments	\$ 307,075
ALL DEPARTMENTS	Audit	Audit services contract	\$ 695
Mayor and Council	Council Salaries	To reflect actual expenses	\$ 150
Mayor and Council	TML Dues	TML in Dallas, 2023	\$ 245
Mayor and Council	Miscellaneous Services	Close Out Account	\$ (16,000)
Mayor and Council	Strategic Planning	New Account	\$ 15,000
Mayor and Council	Legal Publishing	New Account	\$ 10,000
Administration	Contract Labor	No longer needed as Planner position was filled	\$ (30,000)
Administration	Housekeeping Supplies	To reflect actual expenses	\$ 300
Administration	Training & Travel	To reflect actual expenses	\$ (1,500)
Administration	Electricity	To reflect actual expenses	\$ 8,500
Personnel	Dues & Subscriptions	To reflect actual expenses	\$ 595
Personnel	Employment Screening	To reflect actual expenses	\$ 1,800
Personnel	Payroll Processing Services	Increase in fees	\$ 5,000
Municipal Court	Mileage	Removed at request of Judge	\$ (500)
Municipal Court	Dues & Subscriptions	To reflect actual expenses	\$ 95
Planning	Part-Time Earnings	Reduction in part-time fees with Fire Chief passing the fire inspector test	\$ (18,000)
Planning	Advertising & Legal Notices	To reflect actual expenses	\$ 1,000
Planning	Dues & Subscriptions	To reflect actual expenses	\$ 1,400
Planning	TCRFC Dues	To reflect actual expenses	\$ 1,500
Planning	Major Equipment Purchase	One-time purchase in FY23	\$ (20,000)
Police	Uniforms	To reflect actual expenses	\$ 875
Police	Animal Shelter Supplies	To reflect actual expenses	\$ (500)
Police	Community Service Officer	To reflect actual expenses	\$ 800
Police	Buildings & Grounds Maint	To reflect actual expenses	\$ 3,000
Police	Vehicle & Machinery Maint	To reflect actual expenses	\$ 5,000
Police	Body Cameras	Grant applied for with the State of Texas, City's match will only be \$11,952	\$ 47,808
Fire	Dues & Subscriptions	To reflect actual expenses	\$ 4,000
Fire	VFD-Retirement	\$5 per month, per member	\$ 1,000
Community Services	Outside Agencies	Agency Funding to be allocated by Council	\$ 67,500
Community Services	Boys & Girls Club	Removed, added to Outside Agencies account for Council t	\$ (30,000)
Community Services	Little League	Removed, added to Outside Agencies account for Council t	\$ (15,000)
Community Services	SPOT	Removed, may receive \$1,500 out of Police Animal Shelter	\$ (3,000)
Community Services	Heritage Center	Removed, added to Outside Agencies account for Council t	\$ (12,500)
Aquatic Center	Concessions	To reflect actual expenses	\$ 1,000
Aquatic Center	Housekeeping Supplies	To reflect actual expenses	\$ 1,000
Aquatic Center	Natural Gas	To reflect actual expenses	\$ 5,000
Aquatic Center	Advertising & Legal Notices	To reflect actual expenses	\$ (1,200)
Aquatic Center	Major Equipment Purchase	Replaster Leisure Pool & Replace Lily Pads	\$ 67,640
PW Admin	Food	To reflect actual expenses	\$ 75
PW Admin	Safety Equipment & Traffic Control	To reflect actual expenses	\$ 1,500
PW Admin	Uniforms	To reflect actual expenses	\$ 1,572
PW Admin	Gas & Oil	To reflect actual expenses	\$ 85
PW Admin	Minor Equipment Purchase	To reflect actual expenses	\$ 6,000
PW Admin	Vehicle & Machinery Maint	To reflect actual expenses	\$ 100
PW Admin	Major Equipment Purchase	One-time purchase, fuel monitoring system	\$ (38,250)
Streets	Gas & Oil	To reflect actual expenses	\$ 11,945
Streets	Weed Control	To reflect actual expenses	\$ 3,125
Streets	Signage	To reflect actual expenses	\$ 935
Streets	Street Repair/Construction	To reflect actual expenses	\$ 5,525
Streets	Drainage	To reflect actual expenses	\$ 2,160
Streets	Vehicle & Machinery Maint	To reflect actual expenses	\$ 8,040
Streets	Training & Travel	To reflect actual expenses	\$ 200

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
SUPPLEMENTAL REQUESTS (CONTINUED)

Facilities Maintenance	Housekeeping Supplies	To reflect actual expenses	\$	200
Facilities Maintenance	Buildings & Grounds Maint	To reflect actual expenses	\$	2,000
Facilities Maintenance	Vehicle & Machinery Maint	To reflect actual expenses	\$	500
Vehicle Maintenance	Vehicle & Machinery Maint	To reflect actual expenses	\$	175
Parks	Gas & Oil	To reflect actual expenses	\$	505
Parks	Minor Equipment Purchase	1 time mower purchase	\$	(20,000)
Parks	Insect Control	To reflect actual expenses	\$	1,005
Parks	Weed Control	To reflect actual expenses	\$	4,500
Parks	Buildings & Grounds Maint	To reflect actual expenses	\$	2,500
Parks	Vehicle & Machinery Maint	To reflect actual expenses	\$	1,500
Parks	Dues & Subscriptions	To reflect actual expenses	\$	200

Total Supplemental Requests General Fund			\$	405,875
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ALL DEPARTMENTS	Regular Earnings	5% pay adjustments, or to market adjustment	\$	127,685
Multi Departmental	Audit	Audit services contract	\$	400
Non Departmental	14 Debt X-Fer	Increased to reflect actual expense	\$	(282)
Non Departmental	Capital Lease Transfer	Water Meters	\$	(32,371)
Non Departmental	14 A Debt Transfer	Reduced to reflect actual expense	\$	(384)
Non Departmental	15 Debt X-Fer	Reduced to reflect actual expense	\$	(153)
Non Departmental	15 A Debt X-Fer	Increased to reflect actual expense	\$	10
Non Departmental	16 Debt X-Fer	Increased to reflect actual expense	\$	10,565
Non Departmental	19 Debt X-Fer	Reduced to reflect actual expense	\$	(6,875)
Non Departmental	19 Tax Notes	Reduced to reflect actual expense	\$	(730)
Non Departmental	21 Debt X-Fer	Reduced to reflect actual expense	\$	11,321
Non Departmental	21 Debt - C-Fer	Increased to reflect actual expense	\$	(1,800)
Non Departmental	21 COs Series A	13A Refunding	\$	121
Non Departmental	IT X-Fer	To reflect actual expenses	\$	8,313
Water Production	Eng/Surveying Services	To reflect actual expenses	\$	(45,000)
Water Production	Leak Study	To reflect actual expenses	\$	33,000
Water Production	Plaint Maintenance	Contract/Agreement	\$	136,407
WWTP	Operating Supplies	Increase in Chemical Prices	\$	28,000
WWTP	Major Equipment Purchase	Repairs to #2 Lamson Blower & WWTP	\$	(44,490)
Total Supplemental Requests Water and Sewer Fund			\$	223,737

EMS Non-Departmental	Public Safety Building	Adjusted to align with actual debt payment	\$	(10,000)
EMS	Regular Earnings	5% pay adjustments	\$	139,400
EMS	Food	To reflect actual expenses	\$	500
EMS	Gas & Oil	To reflect actual expenses	\$	(5,000)
EMS	Minor Equipment	To reflect actual expenses	\$	(15,000)
EMS	Vehicle & Machinery Maint	To reflect actual expenses	\$	5,000
EMS	Equipment Main	Stryker Contract	\$	18,500
EMS	Dues & Subscriptions	Ultrasounds, PMAM Software	\$	3,000
EMS	Collection Agency Fee	To reflect actual expenses	\$	4,425
EMS	Employment Screening	To reflect actual expenses	\$	(560)
EMS	Vehicles	To reflect actual expenses	\$	(63,000)

Total Supplemental Requests EMS			\$	87,265
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TOTAL SUPPLEMENTAL REQUESTS			\$	716,877
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CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
PERSONNEL SCHEDULE

	FY22 Actual	FY23 Amended Budget	FY24 Proposed Budget	Variance
Administration				
City Manager	1	1	1	0
City Secretary	1	1	1	0
Executive Assistant	1	1	1	0
Total	3	3	3	0
Finance				
Assistant Finance Director	0	0	0	0
Finance Director	1	1	1	0
Staff Accountant	1	1	1	0
Accounting/Payroll Specialist	0	1	1	0
Total	2	3	3	0
Personnel				
Personnel Director	1	1	1	0
Total	1	1	1	0
Municipal Court				
Municipal Judge	1	1	1	0
Court Clerk	1	1	1	0
Senior Clerk	1	1	1	0
Deputy Clerk	1	1	1	0
Total	4	4	4	0
Planning				
Planning Director	1	0	0	0
Planner	0	1	1	0
Building Official	1	1	1	0
Building Inspector	1	1	1	0
Code Enforcement Officer/Inspector	2	2	1	-1
Permit Clerk	1	1	1	0
Total	6	6	5	-1
Geographic Info System (GIS)				
GIS	1	1	1	0
Total	1	1	1	0
General Government Total	17	18	17	-1
Police				
Police Chief	1	1	1	0
Captain	0	0	2	2
Assistant Chief	0	1	0	-1
Secretary/Dispatch Supervisor	1	1	1	0
Lieutenant	3	1	1	0
Detective	4	5	5	0
Sergeant	4	4	4	0
Corporal	4	4	4	0
Peace Officer	10	10	10	0
Evidence Technician	1	1	1	0
Community Service Officer - DARE	1	1	1	0
School Resource Officer	2	5	4	-1
K9 Interdiction Officer	1	1	1	0
Jailer	0	0	1	1
Records Clerk	0	1	1	0
IT	1	1	1	0
Custodian	1	1	1	0
Animal Control Officer	2	2	2	0
Total	36	40	41	1

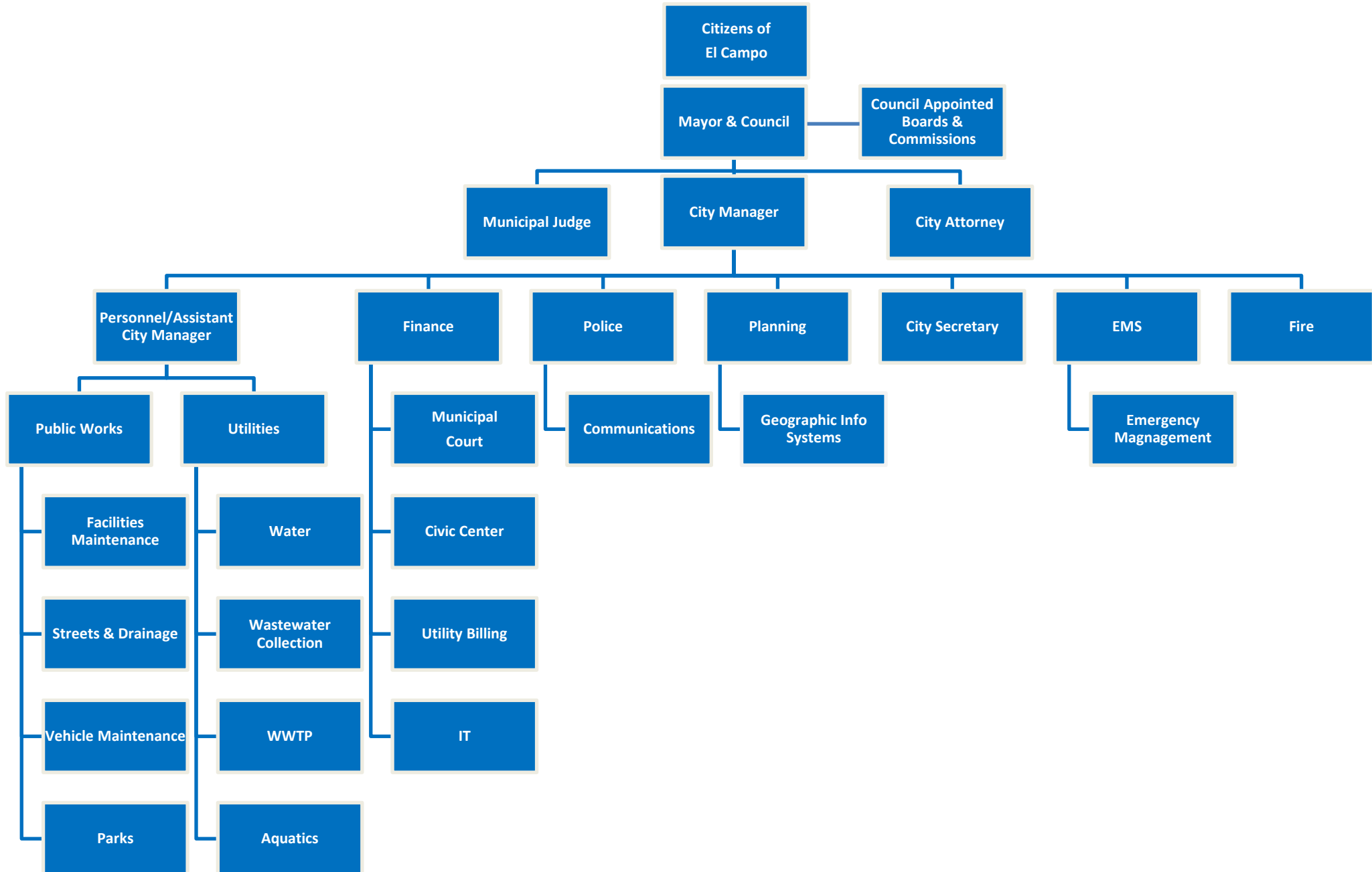
CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
PERSONNEL SCHEDULE (CONTINUED)

	FY22 Actual	FY23 Amended Budget	FY24 Proposed Budget	Variance
Communications				
Dispatcher	8	8	8	0
Total	8	8	8	0
<hr/>				
Police Total	44	48	49	1
<hr/>				
Emergency Management				
Emergency Management Coordinator	1	1	1	0
Total	1	1	1	0
* 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	6	1
Maintenance Worker	5	5	4	-1
Total	12	12	12	0
Vehicle Maintenance				
Foreman	0	0	0	0
Maintenance Worker	2	2	2	0
Total	2	2	2	0
Parks				
Parks Foreman	0	0	0	0
Assistant Parks Foreman	0	0	0	0
Maintenance Worker	5	5	5	0
Total	5	5	5	0
Facilities Maintenance				
Maintenance Worker	2	2	3	1
Total	2	2	3	1
<hr/>				
Public Works Total	23	23	24	1

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
PERSONNEL SCHEDULE (CONTINUED)

	FY22 Actual	FY23 Amended Budget	FY24 Proposed Budget	Variance
Aquatic Center				
Aquatic Center Coordinator	1	1	1	0
Assistant Aquatic Center Manager	0	0	0	0
Total	1	1	1	0
Community Services Total	1	1	1	0
GENERAL FUND TOTAL	85	90	92	2
Water and Sewer Administration				
Utility Billing Manager	0	1	1	0
Utility Billing Clerk	2	1	1	0
Maintenance Worker	1	1	2	1
Total	3	3	4	1
Water Production and Collection				
Director of Utilities	1	1	1	0
Utilities Supervisor	1	1	1	0
Lead Utility Crew Chief	0	0	1	1
Utility Crew Chief	2	3	2	-1
Maintenance Worker	6	5	6	1
Total	10	10	11	1
Wastewater Treatment Plant				
Chief Plant Operator	1	1	1	0
Assistant Plant Operator	1	1	0	-1
WWTP Equipment Operator	0	1	0	-1
Maintenance Worker	1	0	1	1
Total	3	3	2	-1
UTILITY FUND TOTAL	16	16	17	1
Emergency Medical Services				
EMS Director	1	1	1	0
Assistant EMS Director	1	1	1	0
Clinical Captain	0	1	1	0
Office Mgr/Asst. EM Coordinator	0	0	0	0
EMT Intermediate	1	1	1	0
EMT Paramedic	12	11	11	0
Total	15	15	15	0
EMS FUND TOTAL	15	15	15	0
TOTAL	116	121	124	3

CITY OF EL CAMPO ORGANIZATIONAL CHART



TAXABLE VALUES, RATES AND RATIOS

	Actual 2021-2022	Actual 2022-2023	Proposed 2023-2024
NET TAXABLE VALUES	\$ 734,664,069	\$ 782,118,611	xxxxxx
% Changes in Taxable Value	1.11%	1.06%	xxxxxx
Senior Tax Freeze Ceiling	\$ 595,703	\$ 640,914	xxxxxx
TRUTH-IN-TAXATION			
No New Revenue Tax Rate	\$ 0.51410	\$ 0.48419	0.xxxxx
Rollback Rate Calculation			
No New Revenue M&O	\$ 0.51410	\$ 0.48419	0.xxxxx
Debt Service Rate	\$ 0.18342	\$ 0.17593	0.xxxxx
Voter-Approval Rate	\$ 0.64935	\$ 0.62199	0.xxxxx
TAX RATE			
General Fund (M&O)	\$ 0.33068	0.30826	0.xxxxx
Debt Service (I&S)	\$ 0.18342	0.17593	0.xxxxx
TOTAL	\$ 0.51410	0.48419	0.xxxxx
TAX LEVY			
General Fund (M&O)	\$ 2,812,556	\$ 2,588,151	xxxxxx
Debt Service (I&S)	\$ 1,560,055	\$ 1,470,228	xxxxxx
TRZ #1	N/A	N/A	N/A
TOTAL	\$ 4,372,611	\$ 4,058,379	xxxxxx
VALUE OF A PENNY (NET)	\$ 73,466	\$ 78,212	xxxxxx
TAX RATE RATIO			
General Fund (M&O)	64.32%	63.67%	
Debt Service (I&S)	35.68%	36.33%	
TOTAL	100.00%	100.00%	0.00%

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

The Vote-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
FY24 DETAILED PROPOSED BUDGET
COMPARATIVE DATA FOR FY23 PROPOSED BUDGET

City	Population	Total Net Taxable	Total Budget	Total Personnel	Number of Employees	Gross Tax Rate	Cost per Capita	WATER RATES	SEWER RATES
								Residential 5000 gallons	Residential 5000 gallons
Jacksonville	14,074	939,908,753	\$42,050,764	\$9,707,614	148	0.68995	\$ 460.77	26.71	33.37
Beeville	13,641	541,631,731	\$33,131,086	\$6,806,923	N/A	0.66382	\$ 263.58	39.72	34.91
Dumas	14,501	645,561,286	\$34,053,295	\$8,066,781	186	0.48640	\$ 216.54	27.02	20.88
Lockhart	14,379	788,626,612	\$44,835,951	\$12,742,631	173	0.52970	\$ 290.52	51.75	48.03
Levelland	12,493	668,549,104	\$22,000,000	\$8,000,000	97	0.64042	\$ 342.71	32.51	17.89
Azle	13,518	1,203,991,054	\$31,822,219	\$10,988,396	155	0.62343	\$ 555.26	37.63	23.00
Port Neches	13,416	840,459,428	\$19,726,296	\$11,077,100	94	0.68500	\$ 429.13	21.00	20.61
Richmond	12,233	767,603,582	\$45,616,590	\$20,858,121	179	0.68000	\$ 426.69	23.55	31.90
El Campo	12,350	782,118,611	\$24,606,589	\$9,340,160	121	0.48419	\$ 306.63	23.45	29.50
Tomball	12,810	2,144,089,438	\$55,972,066	\$17,500,924	202	0.33334	\$ 557.93	25.15	26.50
Clute	10,593	614,470,660	\$30,989,821	\$8,332,994	101	0.62500	\$ 362.55	28.95	28.95
Manor	30,195	1,122,037,946	\$20,914,358	\$8,512,135	84	0.78270	\$ 290.85	37.34	37.75
Snyder	11,094	555,406,623	\$19,737,230	\$7,138,860	87	0.48000	\$ 240.31	55.32	26.43
Freeport	10,407	634,001,829	\$25,500,000	\$11,307,207	167	0.57902	\$ 352.75	24.64	22.40
Vernon	10,084	435,855,720	\$22,599,704	\$5,587,411	92	0.53422	\$ 230.90	55.22	45.25
Wharton	8,665	499,059,117	\$20,308,608	\$5,900,000	111	0.41761	\$ 240.52	44.77	44.00
AVERAGE	13,403	823,960,718	\$30,866,536	\$10,116,704	133	0.57717	\$ 347.98	34.67	30.71



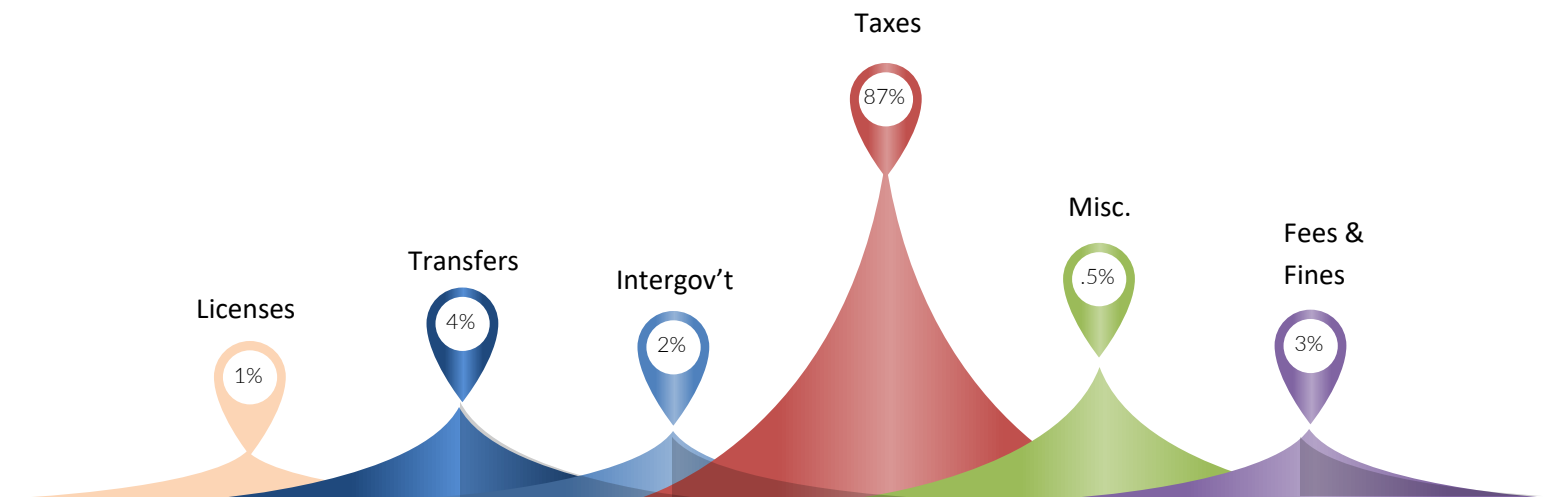
CITY OF EL CAMPO

GENERAL FUND REVENUE

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from FY23	% Change from FY23
Taxes						
Ad valorem	2,904,537	3,038,504	2,872,000	3,304,339	265,835	8.75%
Sales	5,665,055	5,635,900	5,635,801	5,692,260	56,360	1.00%
Franchise	993,195	1,005,905	1,012,321	1,022,330	16,425	1.63%
Alcoholic Beverage	37,151	21,100	27,000	21,100	-	0.00%
Licenses & Permits	260,630	143,800	146,550	147,050	3,250	2.26%
Intergov't Revenue	281,552	275,000	338,352	275,000	-	0.00%
Charges for Services	216,243	224,400	176,550	224,400	-	0.00%
Fines & Forfeitures	241,866	303,670	223,586	303,670	-	0.00%
Interest	10,425	7,444	4,500	44,000	36,556	491.08%
Miscellaneous	86,452	80,600	83,310	56,600	(24,000)	-29.78%
Transfers	504,505	486,071	559,785	486,071	-	0.00%
TOTAL RESOURCES	\$ 11,201,612	\$ 11,222,394	\$ 11,079,755	\$ 11,576,820	\$ 354,426	3.16%

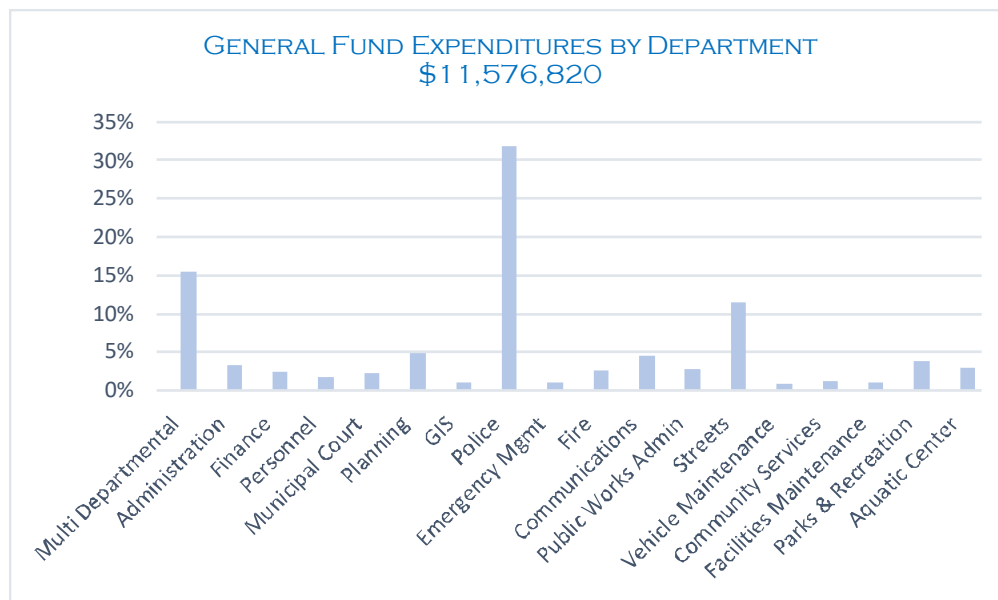
Revenue and Transfers – Highlights:

- The City of El Campo's proposed tax rate is to be determined.
- Sales tax is projected to increase 1% from FY23. For the previous fiscal year, no adjustments were made to sales tax to remain conservative, and instead budgeted the actual amount received.
- Licenses & Permits are projected to increase by 2.26%.
- Revenues from fines and forfeitures are expected to remain the same from the FY23 amended budget.



GENERAL FUND EXPENDITURES (BY DEPARTMENT)

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from FY23	% Change from FY23
Multi Departmental	1,217,175	1,710,465	1,820,027	1,711,160	695	0.04%
Mayor & Council	50,378	45,710	44,976	55,105	9,395	20.55%
Administration	321,822	408,510	346,066	405,370	(3,140)	-0.77%
Finance	290,419	312,930	287,003	333,825	20,895	6.68%
Personnel	179,225	232,710	215,488	258,920	26,210	11.26%
Municipal Court	264,964	279,215	251,712	296,625	17,410	6.24%
Planning	445,837	569,080	568,313	379,955	(189,125)	-33.23%
GIS	13,482	71,825	72,482	74,750	2,925	4.07%
Police	3,199,651	3,640,740	3,379,689	3,959,790	319,050	8.76%
Emergency Mgmt	65,276	93,905	91,813	105,875	11,970	12.75%
Fire	204,654	241,109	251,744	246,110	5,001	2.07%
Fire Marshal	-	-	-	-	-	N/A
Communications	478,144	479,995	436,114	495,425	15,430	3.21%
Public Works Admin	309,262	347,730	335,499	332,470	(15,260)	-4.39%
Streets	1,473,123	1,252,445	1,227,541	1,322,950	70,505	5.63%
Vehicle Maintenance	99,583	107,285	100,751	112,810	5,525	5.15%
Facilities Maintenance	-	129,360	112,452	164,955	35,595	27.52%
Community Services	119,908	192,300	185,780	130,300	(62,000)	-32.24%
Parks & Recreation	460,363	404,025	375,048	401,620	(2,405)	-0.60%
Aquatic Center	259,569	319,785	278,407	405,535	85,750	26.81%
Transfers Out	383,270	383,270	383,270	383,270	-	0.00%
TOTAL EXPENSE	\$ 9,836,105	\$ 11,222,394	\$ 10,764,174	\$ 11,576,820	\$ 354,426	3.16%

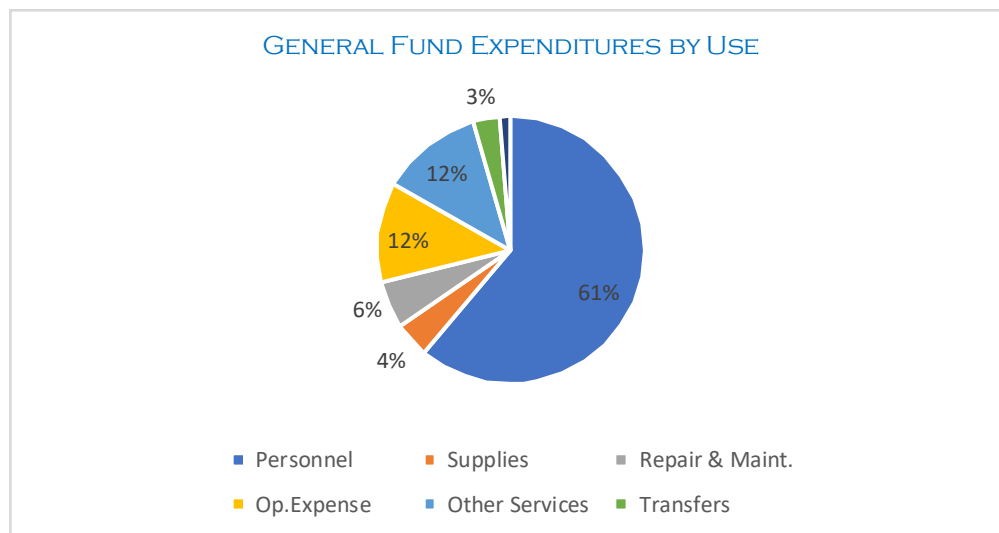


GENERAL FUND EXPENDITURES (BY DEPARTMENT)

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from FY23	% Change from FY23
Personnel	5,805,679	6,770,940	6,311,091	7,078,015	307,075	4.54%
Supplies	441,415	474,865	518,006	490,985	16,120	3.39%
Repair & Maint.	748,087	633,975	609,552	656,975	23,000	3.63%
Op.Expense	1,143,248	1,346,155	1,340,171	1,401,340	55,185	4.10%
Other Services	1,050,158	1,502,395	1,502,050	1,426,240	(76,155)	-5.07%
Transfers	383,270	383,270	383,270	383,270	-	0.00%
Capital Outlay	264,248	110,794	100,035	139,995	29,201	26.36%
TOTAL EXPENSE	\$ 9,836,105	\$ 11,222,394	\$ 10,764,174	\$ 11,576,820	\$ 354,426	3.16%

Expenditure – Highlights:

- **Personnel**- Total personnel expenditures are expected to increase from the FY23 Budget by 4.54%. This budget does includes a 5% cost of living adjustment of all employees, or a market adjustments to police officers, telecommunication operators, and maintenance workers.
- **Supplies** – Supplies budget increased \$16,120 or 3.39% from the FY23 Budget, most of which are to align with actual expenses and the rising cost of supplies.
- **Repair and Maintenance** – Repair and maintenance increased slightly from the previous fiscal year, by \$23,000 or 3.63%.
- **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 FY23.
- **Capital Outlay**- Capital outlay includes replastering the pool and new lily-pads at the Aquatic Center.



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.

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	% Change in budget from FY23 to FY24
Multi-departmental	1,217,175	1,710,465	1,820,027	1,711,160	0.04%
Non-departmental	383,270	383,270	383,270	383,270	0.00%
TOTAL	1,600,445	2,093,735	2,203,297	2,094,430	0.03%

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	% Change in budget from FY23 to FY24
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	605,568	692,680	779,897	692,680	0.00%
Other Services	611,607	1,017,785	1,040,130	1,018,480	0.07%
Capital Outlay	0	0	0	0	0.00%
Transfers	383,270	383,270	383,270	383,270	0.00%
TOTAL	1,600,445	2,093,735	2,203,297	2,094,430	0.03%

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
GENERAL FUND MULTI-DEPARTMENTAL

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
505-539	INS - VEHICLE/EQUIPMENT	-2,660	3,310	2,660	3,310	0	3,310	0	0%
505-549	INS - PROPERTY LIAB	61,017	17,010	67,704	17,010	0	17,010	0	0%
505-550	INS - FLEET	43,831	19,410	48,531	19,410	0	19,410	0	0%
505-552	INS - GENERAL LIAB	8,624	1,930	7,668	1,930	0	1,930	0	0%
508-553	INS - MUSEUM CONTENTS	0	3,200	3,200	3,200	0	3,200	0	0%
505-554	INS - PUBLIC OFFICIAL LIAB	7,949	5,310	8,124	5,310	0	5,310	0	0%
505-558	HEALTH INSURANCE	478,215	637,010	637,010	637,010	0	637,010	0	0%
505-562	UNEMPLOYMENT REIMBURSEMENT	4,405	1,000	500	1,000	0	1,000	0	0%
505-587	POSTAGE	4,186	4,500	4,500	4,500	0	4,500	0	0%
5 OPERATIONAL EXP		605,568	692,680	779,897	692,680	0	692,680	0	0%
505-604	AUDIT	19,780	15,860	15,280	15,860	695	16,555	695	4%
505-606	COVID	111,931	0	871	0	0	0	0	N/A
505-612	CITY ATTORNEY	24,911	35,890	35,890	35,890	0	35,890	0	0%
505-614	CITY DEVELOPMENT CORP	887,938	925,835	935,786	925,835	0	925,835	0	0%
505-616	PROFESSIONAL SERVICES	24,575	15,000	20,000	15,000	0	15,000	0	0%
505-621	LEGAL FEES - ADDITIONAL	3,313	0	1,600	0	0	0	0	N/A
6 OTHER SERVICES		581,296	992,585	1,009,427	992,585	695	993,280	695	0%
505-805	SERVICE AWARDS	1,050	500	965	500	0	500	0	0%
505-808	CHRISTMAS EXPENSE	2,860	3,000	1,648	3,000	0	3,000	0	0%
505-821	SECTION 380 REIMB - LEEDO	24,602	21,700	26,291	21,700	0	21,700	0	N/A
505-822	SECTION 380 REIMB - PAINT PERFECTION	1,800	0	1,800	0	0	0	0	N/A
8 MISCELLANEOUS		30,311	25,200	30,703	25,200	0	25,200	0	0%
05-MULTI DEPARTMENTAL TOTAL		1,217,175	1,710,465	1,820,027	1,710,465	695	1,711,160	695	0%

Notes:

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
GENERAL FUND NON-DEPARTMENTAL

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
508-740	IT TRANSFER	234,000	234,000	234,000	234,000	0	234,000	0	0%
508-760	FLEET TRANSFER	149,270	149,270	149,270	149,270	0	149,270	0	0%
7	TRANSFERS	383,270	383,270	383,270	383,270	0	383,270	0	0%
08-NON-DEPARTMENTAL TOTAL		383,270	383,270	383,270	383,270	0	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, City Secretary, and Executive Assistant serves to facilitate the day-to-day operations of the City.

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

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

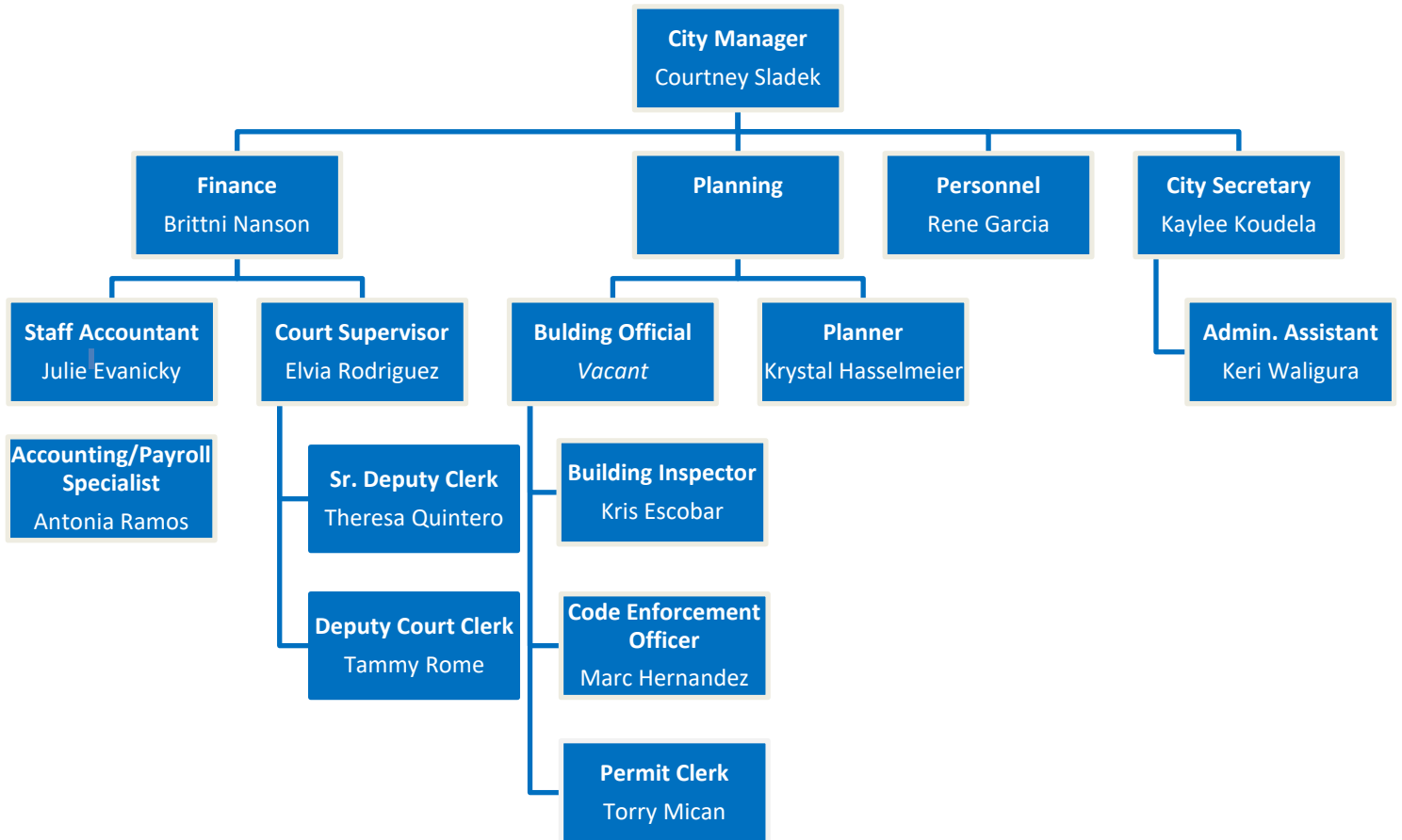
The Municipal Court Division is responsible for bringing fair and impartial conclusions to all misdemeanor cases filed in the City. The Court Office is responsible for maintaining accurate records of all court cases filed and disposed of in the City, as well as processing payments and serving warrants.

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

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	% Change in budget from FY23 to FY24
Mayor and Council	50,378	45,710	44,976	55,105	20.55%
Administration	321,822	408,510	346,066	405,370	-0.77%
Finance	290,419	312,930	287,003	333,825	6.68%
Personnel	179,225	232,710	215,488	258,920	11.26%
GIS	13,482	71,825	72,482	74,750	N/A
Municipal Court	264,964	279,215	251,712	296,625	6.24%
Planning	445,837	569,080	568,313	379,955	-33.23%
TOTAL	1,566,128	1,919,980	1,786,039	1,804,550	-6.01%

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	% Change in budget from FY23 to FY24
Personnel Services	1,290,302	1,597,320	1,519,692	1,471,955	-7.85%
Supplies	21,233	15,030	18,820	15,330	2.00%
Repair and Maintenance	16,982	20,100	14,602	22,600	12.44%
Operational Expense	50,423	91,870	62,262	103,205	12.34%
Other Services	187,188	175,660	170,664	191,460	8.99%
Capital Outlay	0	20,000	0	0	N/A
TOTAL	1,566,128	1,919,980	1,786,039	1,804,550	-6.01%

GENERAL GOVERNMENT



GENERAL GOVERNMENT

	FY22 Actual	FY23 Amended Budget	FY24 Proposed Budget	Variance
Administration				
City Manager	1	1	1	0
City Secretary	1	1	1	0
Administrative Assistant	1	1	1	0
Total	3	3	3	0
Finance				
Finance Director	1	1	1	0
Staff Accountant	1	1	1	0
Accounting/Payroll Specialist	0	1	1	0
Total	2	3	3	0
Personnel				
Personnel Director	1	1	1	0
Total	1	1	1	0
Municipal Court				
Municipal Judge	1	1	1	0
Court Clerk	1	1	1	0
Senior Clerk	1	1	1	0
Deputy Clerk	1	1	1	0
Total	4	4	4	0
Planning				
Planning Director	1	0	0	0
Planner	0	1	1	0
Building Official	1	1	1	0
Building Inspector	1	1	1	0
Code Enforcement Officer/Inspector	2	2	1	-1
Permit Clerk	1	1	1	0
Total	6	6	5	-1
Emergency Management				
Emergency Management Coordinator	1	1	1	0
Emergency Management Supervisor	0	1^	1^	0
Asst. Emergency Mgmt. Coordinator	1-	1-	1-	0
Total	1	1	1	0
^ Serves as Assistant EMS Director				
- Serves as GIS Technician				
General Government Total	18	19	18	-1

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
MAYOR AND COUNCIL

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
509-121	COUNCIL SALARIES	8,799	8,400	8,400	8,400	150	8,550	150	2%
509-112	ELECTION CLERK SALARIES	1,664	1,850	671	1,850	0	1,850	0	0%
509-150	SOCIAL SECURITY	650	640	640	640	0	640	0	0%
1 PERSONNEL SERVICES		11,113	10,890	9,711	10,890	150	11,040	150	1%
509-205	OFFICE SUPPLIES	249	500	500	500	0	500	0	0%
509-215	FOOD	1,386	500	350	500	0	500	0	0%
2 SUPPLIES		1,635	1,000	850	1,000	0	1,000	0	0%
509-506	TRAVEL & TRAINING	720	5,000	2,500	5,000	0	5,000	0	0%
509-526	DUES & SUBSCRIPTIONS	528	500	631	500	0	500	0	0%
509-565	EVENT FEES	0	750	650	750	0	750	0	0%
509-575	TML DUES	2,531	2,570	2,531	2,570	245	2,815	245	10%
5 OPERATIONAL EXP		3,779	8,820	6,312	8,820	245	9,065	245	3%
509-616	MISCELLANEOUS SERVICES	17,650	16,000	0	16,000	-16,000	0	-16,000	-100%
509-617	STRATEGIC PLANNING	0	0	0	0	15,000	15,000	15,000	N/A
509-618	LEGAL PUBLISHING	0	0	0	0	10,000	10,000	10,000	N/A
509-650	PHOTOGRAPHY	1,175	2,000	1,500	2,000	0	2,000	0	N/A
6 OTHER SERVICES		18,825	18,000	1,500	18,000	9,000	27,000	9,000	50%
509-804	ELECTION EXPENSE	15,025	7,000	10,603	7,000	0	7,000	0	0%
509-805	REDISTRICTING	0	0	16,000	0	0	0	0	N/A
8 MISCELLANEOUS		15,025	7,000	26,603	7,000	0	7,000	0	0%
09-MAYOR AND COUNCIL TOTAL		50,378	45,710	44,976	45,710	9,395	55,105	9,395	21%

Notes:

Miscellaneous services was reallocated to two new accounts, Strategic Planning and Legal Publishing. Additional funds were added for a Strategic Planning session with City Staff and Council during FY24.

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
ADMINISTRATION

		FY22 Actual	FY23 Amended Budget	FY24 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
512-110	REGULAR EARNINGS	227,472	266,685	248,700	266,685	13,170	279,855	13,170	5%
512-114	CERTIFICATION PAY	646	0	1,200	0	0	0	0	N/A
512-120	OVERTIME	34	0	0	0	0	0	0	N/A
512-130	RETIREMENT	32,225	38,340	35,431	38,340	2,635	40,975	2,635	7%
512-140	LONGEVITY	1,115	1,165	1,040	1,165	190	1,355	190	16%
512-150	SOCIAL SECURITY	16,713	20,490	20,011	20,490	1,020	21,510	1,020	5%
512-160	WORKER'S COMP	921	890	1,526	890	45	935	45	5%
512-180	CONTRACT LABOR	0	30,000	0	30,000	-30,000	0	-30,000	-100%
1 PERSONNEL SERVICES		279,127	357,570	307,907	357,570	-12,940	344,630	-12,940	-4%
512-205	OFFICE SUPPLIES	4,524	3,110	3,000	3,110	0	3,110	0	0%
512-215	FOOD	231	800	500	800	0	800	0	0%
512-235	GAS & OIL	281	130	130	130	0	130	0	0%
512-240	MINOR EQUIPMENT	1,005	200	100	200	0	200	0	0%
512-245	HOUSEKEEPING SUPPLIES	1,448	1,200	1,300	1,200	300	1,500	300	25%
2 SUPPLIES		7,490	5,440	5,030	5,440	300	5,740	300	6%
512-420	BUILDINGS & GROUNDS MAINT	1,841	5,000	1,041	5,000	2,500	7,500	2,500	N/A
512-485	EQUIPMENT MAINT	12,289	13,350	10,000	13,350	0	13,350	0	0%
4 REPAIR & MAINT		14,130	18,350	11,041	18,350	2,500	20,850	2,500	14%
512-502	COMMUNICATIONS	9,705	10,500	9,352	10,500	0	10,500	0	0%
512-506	TRAINING & TRAVEL	3,965	8,000	6,300	8,000	-1,500	6,500	-1,500	-19%
512-514	ELECTRICITY	812	2,500	876	2,500	8,500	11,000	8,500	340%
512-524	ADVERTISING & LEGAL NOTICES	1,184	3,500	2,500	3,500	0	3,500	0	0%
512-526	DUES & SUBSCRIPTIONS	5,114	2,500	3,000	2,500	0	2,500	0	0%
512-585	PROPERTY TAX ON LEASED LAND	0	150	0	150	0	150	0	0%
5 OPERATIONAL EXP		20,780	27,150	22,029	27,150	7,000	34,150	7,000	26%
512-616	MISCELLANEOUS SERVICES	295	0	59	0	0	0	0	N/A
6 OTHER SERVICES		295	0	59	0	0	0	0	0%
12-ADMINISTRATION TOTAL		321,822	408,510	346,066	408,510	-3,140	405,370	-3,140	-1%

Notes:

The increase to Personnel Services Includes a 5% Cost of Living adjustment.

Increase in Buildings and Grounds Maintenance is to accommodate repairs for the aging building.

Contract labor was removed since a City Planner has been hired, and contract labor is no longer needed.

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
GEOGRAPHIC INFORMATION SYSTEMS (GIS)

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
514-110	REGULAR EARNINGS	12,760	44,180	42,984	44,180	2,210	46,390	2,210	5%
514-130	RETIREMENT	446	6,355	6,246	6,355	445	6,800	445	7%
514-140	LONGEVITY	0	220	160	220	60	280	60	27%
514-150	SOCIAL SECURITY	236	3,395	3,345	3,395	175	3,570	175	5%
514-160	WORKER'S COMP	10	675	165	675	35	710	35	5%
1 PERSONNEL SERVICES		13,452	54,825	52,900	54,825	2,925	57,750	2,925	5%
514-240	MINOR EQUIPMENT	30	0	0	0	0	0	0	0%
2 SUPPLIES		30	0	2,500	0	0	0	0	0%
514-506	TRAINING & TRAVEL	0	2,500	2,500	2,500	0	2,500	0	0%
5 OPERATIONAL EXP		0	2,500	2,500	2,500	0	2,500	0	0%
514-618	SOFTWARE SUPPORT	0	14,500	14,582	14,500	0	14,500	0	0%
6 OTHER SERVICES		0	14,500	14,582	14,500	0	14,500	0	0%
14 GIS TOTAL		13,482	71,825	72,482	71,825	2,925	74,750	2,925	4%

Notes:

The increase to Personnel Services Includes a 5% Cost of Living adjustment.

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
FINANCE

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
515-110	REGULAR EARNINGS	176,615	172,970	164,531	172,970	16,525	189,495	16,525	10%
515-114	CERTIFICATION PAY	462	1,200	1,200	1,200	0	1,200	0	N/A
515-120	OVERTIME	221	0	60	0	0	0	0	N/A
515-130	RETIREMENT	21,456	25,110	22,625	25,110	2,885	27,995	2,885	11%
515-140	LONGEVITY	1,080	1,285	1,140	1,285	150	1,435	150	12%
515-150	SOCIAL SECURITY	11,367	13,425	11,921	13,425	1,275	14,700	1,275	9%
515-160	WORKER'S COMP	466	580	601	580	60	640	60	10%
1 PERSONNEL SERVICES		211,667	214,570	202,078	214,570	20,895	235,465	20,895	10%
515-205	OFFICE SUPPLIES	1,016	750	900	750	0	750	0	0%
515-220	UNIFORMS	140	150	0	150	0	150	0	N/A
515-240	MINOR EQUIPMENT	385	0	0	0	0	0	0	0%
515-242	OFFICE FURNITURE	0	0	0	0	0	0	0	0%
2 SUPPLIES		1,541	900	900	900	0	900	0	0%
515-485	EQUIPMENT MAINT	0	750	0	750	0	750	0	0%
4 REPAIR & MAINT		0	750	0	750	0	750	0	0%
515-506	TRAINING & TRAVEL	966	5,200	1,000	5,200	0	5,200	0	0%
515-524	ADVERTISING & LEGAL NOTICES	493	800	800	800	0	800	0	0%
515-526	DUES & SUBSCRIPTIONS	2,438	1,700	2,400	1,700	0	1,700	0	0%
5 OPERATIONAL EXP		3,897	7,700	4,200	7,700	0	7,700	0	0%
515-625	APPRAISAL SERVICE	73,314	88,510	79,325	88,510	0	88,510	0	0%
515-690	PRINTING FORMS, REPORTS	0	500	500	500	0	500	0	0%
6 OTHER SERVICES		73,314	89,010	79,825	89,010	0	89,010	0	0%
15-FINANCE TOTAL		290,419	312,930	287,003	312,930	20,895	333,825	20,895	7%

Notes:

The increase to Personnel Services Includes a 5% Cost of Living adjustment and reflect current salaries.

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
PERSONNEL

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
516-110	REGULAR EARNINGS	95,590	141,750	133,668	141,750	14,965	156,715	14,965	11%
516-121	SAFETY COORDINATOR	5,741	0	0	0	0	0	0	N/A
516-130	RETIREMENT	14,255	20,370	18,327	20,370	2,560	22,930	2,560	13%
516-140	LONGEVITY	410	555	470	555	90	645	90	16%
516-150	SOCIAL SECURITY	7,176	10,885	9,782	10,885	1,155	12,040	1,155	11%
516-160	WORKER'S COMP	281	475	462	475	45	520	45	9%
1 PERSONNEL SERVICES		123,452	174,035	162,709	174,035	18,815	192,850	18,815	11%
516-217	SAFETY SUPPLIES	4,507	0	0	0	0	0	0	N/A
516-218	SAFETY TRAINING MEAL	553	0	0	0	0	0	0	N/A
516-219	SAFETY AWARDS	381	0	0	0	0	0	0	N/A
2 SUPPLIES		5,440	0	0	0	0	0	0	N/A
516-506	TRAINING & TRAVEL	4,393	2,000	0	2,000	0	2,000	0	0%
516-524	ADVERTISING & LEGAL NOTICES	637	1,000	600	1,000	0	1,000	0	0%
516-526	DUES & SUBSCRIPTIONS	253	8,525	8,031	8,525	595	9,120	595	7%
5 OPERATIONAL EXP		5,283	11,525	8,631	11,525	595	12,120	595	5%
516-690	PRINTING FORMS, REPORTS	25	250	0	250	0	250	0	0%
516-691	EMPLOYMENT SCREENING	5,978	6,000	6,234	6,000	1,800	7,800	1,800	30%
516-692	PAYROLL PROCESSING SERVICES	34,638	35,000	33,049	35,000	5,000	40,000	5,000	14%
516-693	ACA COMPLIANCE SERVICES	3,858	4,500	4,039	4,500	0	4,500	0	0%
516-694	EMLPOYMENT RECOGNITION	552	1,400	826	1,400	0	1,400	0	0%
516-695	COUNSELING SERVICES	0	0	300	0	0	0	0	N/A
6 OTHER SERVICES		45,051	47,150	44,147	47,150	6,800	53,950	6,800	14%
16-PERSONNEL TOTAL		179,225	232,710	215,488	232,710	26,210	258,920	26,210	11%

Notes:

The increase to Personnel Services Includes a 5% Cost of Living adjustment and reflect current salaries.

Dues and Subscriptions increased due to reflect actual amounts.

The increase to Other Services was due to the increase in employment screening and the payroll processing contract.

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
MUNICIPAL COURT

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
518-110	REGULAR EARNINGS	180,901	206,265	191,983	206,265	15,005	221,270	15,005	7%
518-114	CERTIFICATION PAY	7,200	10,800	2,215	10,800	-1,200	9,600	-1,200	-11%
518-120	OVERTIME	9	0	0	0	0	0	0	N/A
518-130	RETIREMENT	26,977	31,685	29,112	31,685	2,620	34,305	2,620	8%
518-140	LONGEVITY	2,935	4,315	3,175	4,315	265	4,580	265	6%
518-150	SOCIAL SECURITY	14,363	16,935	15,603	16,935	1,080	18,015	1,080	6%
518-160	WORKER'S COMP	563	740	799	740	45	785	45	6%
1 PERSONNEL SERVICES		232,947	270,740	242,888	270,740	17,815	288,555	17,815	7%
518-205	OFFICE SUPPLIES	1,854	2,000	1,985	2,000	0	2,000	0	0%
518-220	UNIFORMS	74	300	305	300	0	300	0	0%
518-240	MINOR EQUIPMENT	0	0	1,467	0	0	0	0	N/A
2 SUPPLIES		1,928	2,300	3,757	2,300	0	2,300	0	0%
518-485	EQUIPMENT MAINT	816	0	531	0	0	0	0	N/A
4 REPAIR & MAINT		816	0	531	0	0	0	0	0%
518-502	COMMUNICATIONS	1,117	1,200	1,113	1,200	0	1,200	0	0%
518-503	MILEAGE	0	500	0	500	-500	0	-500	-100%
518-506	TRAINING & TRAVEL	632	3,100	1,400	3,100	0	3,100	0	0%
518-514	ELECTRICITY	116	250	250	250	0	250	0	0%
518-526	DUES & SUBSCRIPTIONS	670	1,125	1,695	1,125	95	1,220	95	8%
5 OPERATIONAL EXP		2,535	6,175	4,458	6,175	-405	5,770	-405	-7%
518-616	MISCELLANEOUS SERVICES	375	0	78	0	0	0	0	N/A
518-617	COURT COSTS AND FEES	20,848	0	0	0	0	0	0	N/A
518-619	INSURANCE EXPENSE	5,516	0	0	0	0	0	0	N/A
6 OTHER SERVICES		26,739	0	78	0	0	0	0	N/A
18-MUNICIPAL COURT TOTAL		264,964	279,215	251,712	279,215	17,410	296,625	17,410	6%

Notes:

The increase to Personnel Services Includes a 5% Cost of Living adjustment and reflects current salaries.

The decrease to milease was at the request of the Judge.

The increase to Dues & Subscriptions is to reflect the actual amounts.

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
PLANNING

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
519-110	REGULAR EARNINGS	309,364	362,285	409,444	362,285	-110,195	252,090	-110,195	-30%
519-114	CERTIFICATION PAY	6,323	12,000	7,938	12,000	3,600	15,600	3,600	30%
519-115	PART-TIME EARNINGS	26,433	28,880	17,650	28,880	-18,880	10,000	-18,880	-65%
519-120	OVERTIME	915	0	0	0	0	0	0	N/A
519-130	RETIREMENT	44,867	54,180	60,047	54,180	-15,035	39,145	-15,035	-28%
519-140	LONGEVITY	4,225	4,250	6,103	4,250	-3,260	990	-3,260	-77%
519-150	SOCIAL SECURITY	25,435	31,170	33,723	31,170	-9,850	21,320	-9,850	-32%
519-160	WORKER'S COMP	982	1,925	1,592	1,925	-405	1,520	-405	-21%
519-180	CONTRACT LABOR	0	20,000	5,000	20,000	-19,000	1,000	-19,000	-95%
1 PERSONNEL SERVICES		418,544	514,690	541,498	514,690	-173,025	341,665	-173,025	-34%
519-205	OFFICE SUPPLIES	1,556	2,000	2,000	2,000	0	2,000	0	0%
519-220	UNIFORMS	282	300	300	300	0	300	0	0%
519-235	GAS & OIL	1,331	1,890	1,982	1,890	0	1,890	0	0%
519-240	MINOR EQUIPMENT	0	1,200	1,500	1,200	0	1,200	0	0%
2 SUPPLIES		3,168	5,390	5,782	5,390	0	5,390	0	0%
519-481	VEHICLE & MACHINERY MAINT	2,037	1,000	3,030	1,000	0	1,000	0	0%
4 REPAIR & MAINT		2,037	1,000	3,030	1,000	0	1,000	0	0%
519-502	COMMUNICATIONS	3,580	4,000	4,891	4,000	0	4,000	0	0%
519-506	TRAINING & TRAVEL	3,881	5,000	2,500	5,000	0	5,000	0	0%
519-524	ADVERTISING & LEGAL NOTICES	4,416	3,000	1,400	3,000	1,000	4,000	1,000	33%
519-526	DUES & SUBSCRIPTIONS	2,273	1,000	1,400	1,000	1,400	2,400	1,400	140%
519-536	DEMOLITION OF VACANT BLDGS	0	15,000	3,942	15,000	0	15,000	0	0%
519-590	TCRFC DUES	0	0	0	0	1,500	1,500	1,500	N/A
5 OPERATIONAL EXP		14,149	28,000	14,133	28,000	3,900	31,900	3,900	14%
519-616	MISCELLANEOUS SERVICES	1,980	0	420	0	0	0	0	N/A
519-646	ENG./SURVEYING SERVICES	300	0	3,450	0	0	0	0	N/A
8 MISCELLANEOUS		7,938	0	3,870	0	0	0	0	N/A
519-920	MAJOR EQUIPMENT PURCHASE	0	20,000	0	20,000	-20,000	0	-20,000	N/A
9 CAPITAL OUTLAY		0	20,000	0	20,000	-20,000	0	-20,000	N/A
19-PLANNING TOTAL		445,837	569,080	568,313	569,080	-189,125	379,955	-189,125	-33%

Notes:

The increase to Personnel Services Includes a 5% Cost of Living adjustment and elimination of a position.

The increase to TCRFC Dues is the annual dues for the year.

The decrease to Major Equipment Purchase is to remove a one time purchase from FY23.

The increase to Dues and Subscriptions and Advertising was to reflect actual expenses and fees.

PUBLIC SAFETY

Description

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

The El Campo Police Department, a recognized police department, serves a population of 12,290. El Campo is the largest city in Wharton County. In addition to providing police services for the residents of El Campo, the police communications division dispatches fire and ambulance service to approximately 10,000 rural residents in West Wharton County. The police department provides numerous public safety education services and community events.

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

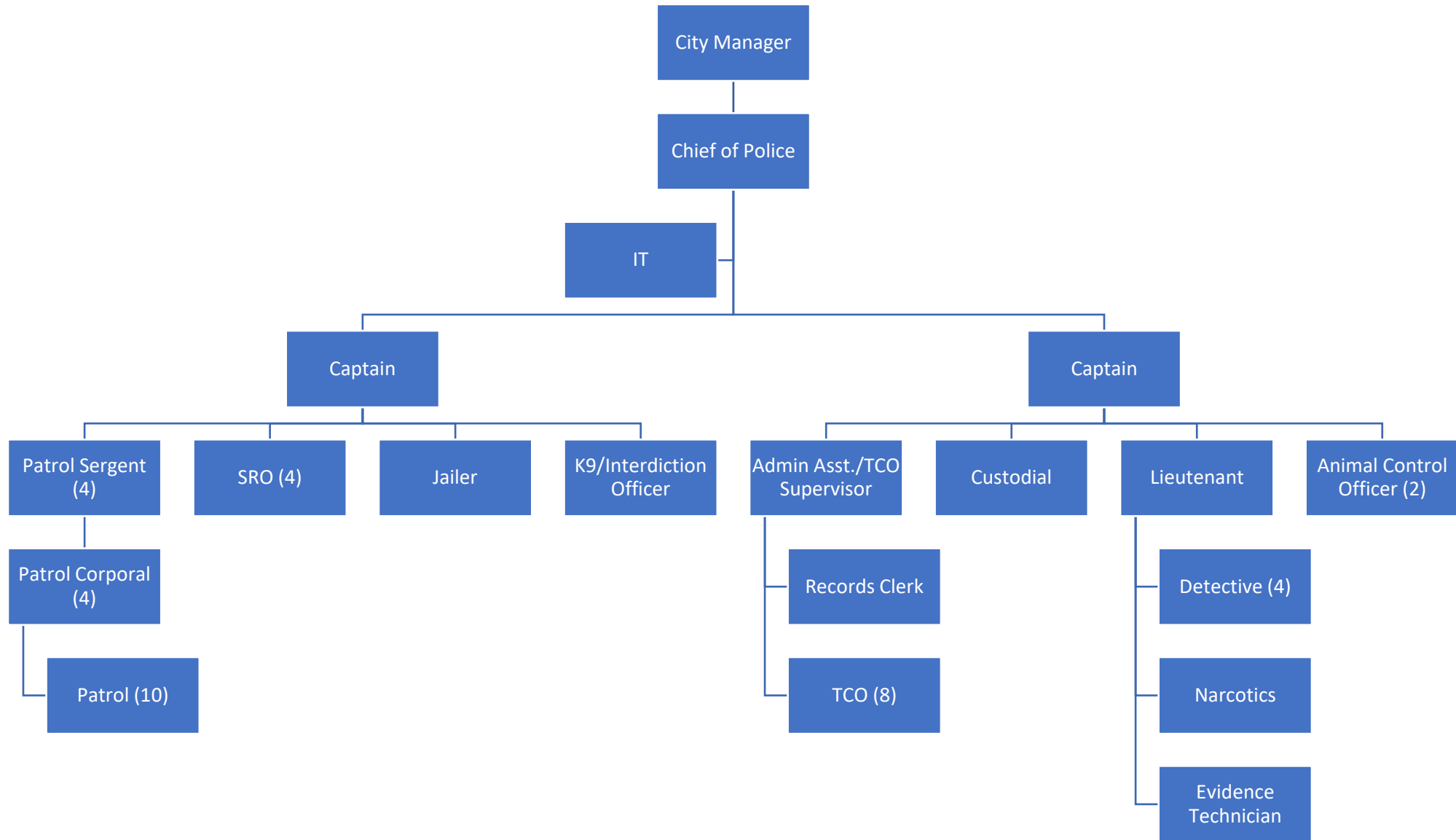
The El Campo Volunteer Fire Department is dedicated to saving lives and property. The Fire Department responds to over 200 emergency calls and trains over 7,000 hours.

Emergency Management plans and prepares for any and all emergency situations within the City limits. The Emergency Manager provides city staff with weather warnings, updates and briefings on emergency incidents in and around the city, as well as coordinates with ECISD & ECMH.

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	% Change in budget from FY23 to FY24
Police	3,199,651	3,640,740	3,379,689	3,959,790	8.76%
Fire	204,654	241,109	251,744	246,110	2.07%
Communications	478,144	479,995	436,114	495,425	3.21%
Emergency Management	65,276	93,905	91,813	105,875	12.75%
TOTAL	3,947,724	4,455,749	4,159,359	4,807,200	7.89%

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	% Change in budget from FY23 to FY24
Personnel Services	3,205,679	3,735,175	3,340,905	4,019,640	7.62%
Supplies	259,660	275,045	358,670	276,220	0.43%
Repair and Maintenance	161,932	116,000	101,800	124,000	6.90%
Operational Expense	180,385	213,185	186,949	217,185	1.88%
Other Services	69,965	91,800	71,001	97,800	6.54%
Capital Outlay	70,103	24,544	100,035	72,355	0.00%
TOTAL	3,947,724	4,455,749	4,159,359	4,807,200	7.89%

EL CAMPO POLICE DEPARTMENT



EL CAMPO POLICE DEPARTMENT

	FY22 Actual	FY23 Amended Budget	FY24 Proposed Budget	Variance
Police				
Police Chief	1	1	1	0
Captain	0	0	2	2
Assistant Chief	0	1	0	-1
Secretary	1	1	1	0
Records Clerk	0	1	1	0
Lieutenant	3	1	1	-2
Detective	4	5	5	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
Interdiction/K9 Officer	1	1	1	0
School Resource Officer	2	5	4	-1
Jailer	0	0	1	1
IT	1	1	1	0
Custodian	1	1	1	0
Animal Control Officer	2	2	2	0
Total	36	40	41	4
Communications				
Dispatcher	8	8	8	0
Total	8	8	8	0
Police Total	44	48	49	1

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
POLICE

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
520-110	REGULAR EARNINGS	1,965,782	2,370,985	2,062,704	2,370,985	199,285	2,570,270	199,285	8%
520-113	HOLIDAY PAY	52,777	45,970	58,242	45,970	0	45,970	0	0%
520-114	CERTIFICATION PAY	62,494	55,800	56,885	55,800	6,000	61,800	6,000	11%
520-115	PART-TIME EARNINGS	-384	0	0	0	0	0	0	N/A
520-116	INCENTIVE PAY	4,272	20,000	6,000	20,000	-1,000	19,000	-1,000	-5%
520-120	OVERTIME	77,287	70,000	69,706	70,000	0	70,000	0	0%
520-125	PANDEMIC PREMIUM PAY	1,315	0	60	0	0	0	0	N/A
520-126	QUARANTINE LEAVE	0	0	23,000	0	0	0	0	N/A
520-130	RETIREMENT	308,018	369,800	325,301	369,800	36,360	406,160	36,360	10%
520-140	LONGEVITY	27,055	20,985	22,608	20,985	-400	20,585	-400	-2%
520-150	SOCIAL SECURITY	160,702	197,655	172,770	197,655	15,600	213,255	15,600	8%
520-160	WORKER'S COMP	16,654	21,130	21,571	21,130	1,220	22,350	1,220	6%
1 PERSONNEL SERVICES		2,675,972	3,172,325	2,818,848	3,172,325	257,065	3,429,390	257,065	8%
520-205	OFFICE SUPPLIES	17,191	12,500	12,500	12,500	0	12,500	0	0%
520-215	FOOD	3,207	4,000	2,600	4,000	0	4,000	0	0%
520-220	UNIFORMS	26,297	29,125	26,000	29,125	875	30,000	875	3%
520-230	ANIMAL SHELTER SUPPLIES	4,366	5,000	6,000	5,000	-500	4,500	-500	-10%
520-235	GAS & OIL	49,597	65,000	68,000	65,000	0	65,000	0	0%
520-240	MINOR EQUIPMENT	73,668	65,070	150,000	65,070	0	65,070	0	0%
520-245	HOUSEKEEPING SUPPLIES	8,824	8,000	8,000	8,000	0	8,000	0	0%
520-254	FORENSIC SUPPLIES	6,050	5,000	4,500	5,000	0	5,000	0	0%
520-270	MISCELLANEOUS SUPPLIES	7,826	5,000	5,000	5,000	0	5,000	0	0%
520-275	COMMUNITY SERVICES SUPPLIES	3,484	2,000	2,000	2,000	800	2,800	800	40%
520-276	SUPPORT OF PRISONERS	1,660	3,500	2,250	3,500	0	3,500	0	0%
520-277	EXPLORERS	1,301	0	0	0	0	0	0	N/A
520-278	SPECIAL RESPONSE TEAM EQUIPMENT	0	10,000	6,500	10,000	0	10,000	0	0%
520-299	DRUG DOG UPKEEP & SUPPLIES	1,764	6,000	10,800	6,000	0	6,000	0	0%
2 SUPPLIES		205,236	220,195	304,150	220,195	1,175	221,370	1,175	1%
520-420	BUILDINGS & GROUNDS MAINT	47,939	17,500	17,000	17,500	3,000	20,500	3,000	17%
520-481	VEHICLE & MACHINERY MAINT	37,328	25,000	18,000	25,000	5,000	30,000	5,000	20%
520-485	EQUIPMENT MAINT	19,619	22,000	15,500	22,000	0	22,000	0	0%
4 REPAIR & MAINT		104,887	64,500	50,500	64,500	8,000	72,500	8,000	12%
520-502	COMMUNICATIONS	32,532	34,000	38,848	34,000	0	34,000	0	0%
520-506	TRAINING & TRAVEL	29,385	41,000	25,000	41,000	0	41,000	0	0%
520-514	ELECTRICITY	51,408	60,000	51,000	60,000	0	60,000	0	0%
520-524	ADVERTISING & LEGAL NOTICES	101	3,700	3,700	3,700	0	3,700	0	0%
520-526	DUES & SUBSCRIPTIONS	4,698	7,830	7,830	7,830	0	7,830	0	0%
520-551	INS - POLICE LIAB	13,442	11,290	11,290	11,290	0	11,290	0	0%
5 OPERATIONAL EXP		131,567	157,820	137,668	157,820	0	157,820	0	0%

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
POLICE

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
520-616	MISCELLANEOUS SERVICES	9,508	8,900	8,900	8,900	0	8,900	0	0%
520-617	SPAY AND NEUTER	1,133	7,000	3,500	7,000	0	7,000	0	0%
520-619	MEDICAL EXAMS	1,156	5,000	2,500	5,000	0	5,000	0	0%
520-624	INFORMANT INFORMATION	0	5,000	2,500	5,000	0	5,000	0	0%
520-626	SUPPORT OF PRISONERS	90	0	0	0	0	0	0	N/A
6	OTHER SERVICES	11,887	25,900	17,400	25,900	0	25,900	0	0%
520-845	CRISIS CENTER	0	0	0	0	5,000	5,000	5,000	N/A
8	MISCELLANEOUS	0	0	0	0	5,000	5,000		N/A
520-930	FURNITURE & FIXTURES	4,640	0	0	0	0	0	0	N/A
520-940	VEHICLES	65,463	0	51,123	0	0	0	0	N/A
520-960	BODY CAMERAS	0	0	0	0	47,810	47,810	47,810	N/A
9	CAPITAL OUTLAY	70,103	0	51,123	0	47,810	47,810	47,810	0%
20-POLICE TOTAL		3,199,651	3,640,740	3,379,689	3,640,740	319,050	3,959,790	314,050	9%

Notes:

The increase to Personnel Services Includes a 5% Cost of Living adjustment, and market adjustments to base Patrol Officer pay.

The increase in Uniforms is due the increase in the contract prices.

The increase to Community Service Supplies is to purchase and replenish supplies.

The increase to Building and Grounds maintenance reflects to rise in prices and repairs to issues in the building.

The Crisis Center funding has been moved from Community Services to the Police budget since they office assistance to the PD.

The purchase of Body Cameras is through a grant that the City has applied for through the State of Texas. The match the City is responsible for is \$11,952.

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
COMMUNICATIONS

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
524-110	REGULAR EARNINGS	334,254	339,165	289,981	339,165	15,510	354,675	15,510	5%
524-111	SUPERVISOR	2,769	0	0	0	0	0	0	N/A
524-113	HOLIDAY PAY	6,409	10,000	4,764	10,000	0	10,000	0	0%
524-114	CERTIFICATION PAY	13,892	10,800	10,708	10,800	-3,600	7,200	-3,600	-33%
524-120	OVERTIME	33,939	31,000	51,427	31,000	0	31,000	0	0%
524-130	RETIREMENT	54,735	56,185	50,316	56,185	2,725	58,910	2,725	5%
524-140	LONGEVITY	2,805	1,600	1,620	1,600	-145	1,455	-145	-9%
524-150	SOCIAL SECURITY	28,192	30,030	26,068	30,030	900	30,930	900	3%
524-160	WORKER'S COMP	1,147	1,215	1,230	1,215	40	1,255	40	3%
1 PERSONNEL SERVICES		478,144	479,995	436,114	479,995	15,430	495,425	15,430	3%
24-COMMUNICATIONS TOTAL		478,144	479,995	436,114	479,995	15,430	495,425	15,430	3%

Notes:

The increase to Personnel Services Includes a 5% Cost of Living adjustment or a market adjustment.

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
FIRE

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
522-205	OFFICE SUPPLIES	514	250	400	250	0	250	0	0%
522-215	FOOD	354	700	700	700	0	700	0	0%
522-220	PROTECTIVE CLOTHING	15,161	15,000	15,000	15,000	0	15,000	0	0%
522-235	GAS & OIL	12,662	10,700	16,000	10,700	0	10,700	0	0%
522-240	MINOR EQUIPMENT	18,288	18,000	15,000	18,000	0	18,000	0	0%
522-250	CHEMICALS	5,568	7,500	6,000	7,500	0	7,500	0	0%
2	SUPPLIES	52,547	52,150	53,100	52,150	0	52,150	0	0%
522-420	BUILDINGS & GROUNDS MAINT	2,911	0	0	0	0	0	0	N/A
522-481	VEHICLE & MACHINERY MAINT	37,830	37,000	40,000	37,000	0	37,000	0	0%
522-482	EQUIPMENT TESTING	6,615	6,500	5,800	6,500	0	6,500	0	0%
522-485	EQUIPMENT MAINT	7,237	6,500	5,000	6,500	0	6,500	0	0%
4	REPAIR & MAINT	54,593	50,000	50,800	50,000	0	50,000	0	0%
522-502	COMMUNICATIONS	10,810	13,045	11,224	13,045	0	13,045	0	0%
522-506	TRAINING	21,129	20,000	20,000	20,000	0	20,000	0	0%
522-514	ELECTRICITY	1,240	0	1,200	0	0	0	0	N/A
522-526	DUES & SUBSCRIPTIONS	40	5,200	2,614	5,200	4,000	9,200	4,000	77%
522-542	AUDIT	1,200	5,250	5,250	5,250	0	5,250	0	0%
522-543	INS - VFD ACCIDENT	5,018	5,020	5,044	5,020	0	5,020	0	0%
5	OPERATIONAL EXP	39,436	48,515	45,332	48,515	4,000	52,515	4,000	8%
522-830	FIRE PREVENTION	2,667	1,700	750	1,700	0	1,700	0	0%
522-835	VFD - RETIREMENT	40,605	47,600	39,060	47,600	1,000	48,600	1,000	2%
522-837	VFD - WORKMAN'S COMP	1,515	1,600	1,791	1,600	0	1,600	0	0%
522-840	VFD- MEDICAL EXAMINATIONS	13,290	15,000	12,000	15,000	0	15,000	0	0%
8	MISCELLANEOUS	58,077	65,900	53,601	65,900	1,000	66,900	1,000	2%
522-940	VEHICLES	0	24,544	48,912	24,544	1	24,545	1	0%
9	CAPITAL OUTLAY	0	24,544	48,912	24,544	1	24,545	1	0%
22-FIRE TOTAL		204,654	241,109	251,744	241,109	5,001	246,110	5,001	0

Notes:

Increase to VFD - Retirement includes an increase of \$5 per month, per member.

Increase in Dues & Subscriptions is to reflect the costs associated with the Fire Reporting System (ESO).

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
EMERGENCY MANAGEMENT

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
526-110	REGULAR WAGES	34,428	63,750	69,424	63,750	4,605	68,355	4,605	7%
526-111	EMERGENCY MGMNT	9,461	2,500	1,154	2,500	5,000	7,500	5,000	200%
526-114	CERTIFICATION PAY	508	0	369	0	0	0	0	N/A
526-130	RETIREMENT	4,909	9,700	9,847	9,700	1,570	11,270	1,570	16%
526-140	LONGEVITY	0	1,500	280	1,500	0	1,500	0	0%
526-150	SOCIAL SECURITY	2,182	5,180	4,596	5,180	740	5,920	740	14%
526-160	WORKER'S COMP	75	225	273	225	55	280	55	24%
1 PERSONNEL SERVICES		51,563	82,855	85,943	82,855	11,970	94,825	11,970	14%
526-205	OFFICE SUPPLIES	850	500	50	500	0	500	0	0%
526-215	FOOD	610	500	250	500	0	500	0	0%
526-220	UNIFORMS	0	300	370	300	0	300	0	0%
526-240	MINOR EQUIPMENT	418	1,400	750	1,400	0	1,400	0	0%
2 SUPPLIES		1,878	2,700	1,420	2,700	0	2,700	0	0%
526-481	VEHICLE & MACHINERY MAINTENANCE	2,452	1,500	500	1,500	0	1,500	0	0%
4 REPAIR & MAINT		2,452	1,500	500	1,500	0	1,500	0	0%
526-502	COMMUNICATIONS	726	500	125	500	0	500	0	0%
526-506	TRAINING & TRAVEL	3,046	4,000	3,000	4,000	0	4,000	0	0%
526-508	EMERG MGMT MISC	5,167	1,500	0	1,500	0	1,500	0	0%
526-524	ADVERTISING & LEGAL NOTICES	0	700	325	700	0	700	0	0%
526-526	DUES AND SUBSCRIPTIONS	444	150	500	150	0	150	0	0%
5 OPERATIONAL EXP		9,383	6,850	3,950	6,850	0	6,850	0	0%
26- EMERGENCY MANAGEMENT TOTAL		65,276	93,905	91,813	93,905	11,970	105,875	11,970	13%

Notes:

The increase to Personnel Services includes a 5% Cost of Living raise and reflex current salaries. This also includes a stipend for an assistant and supervisor.

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.

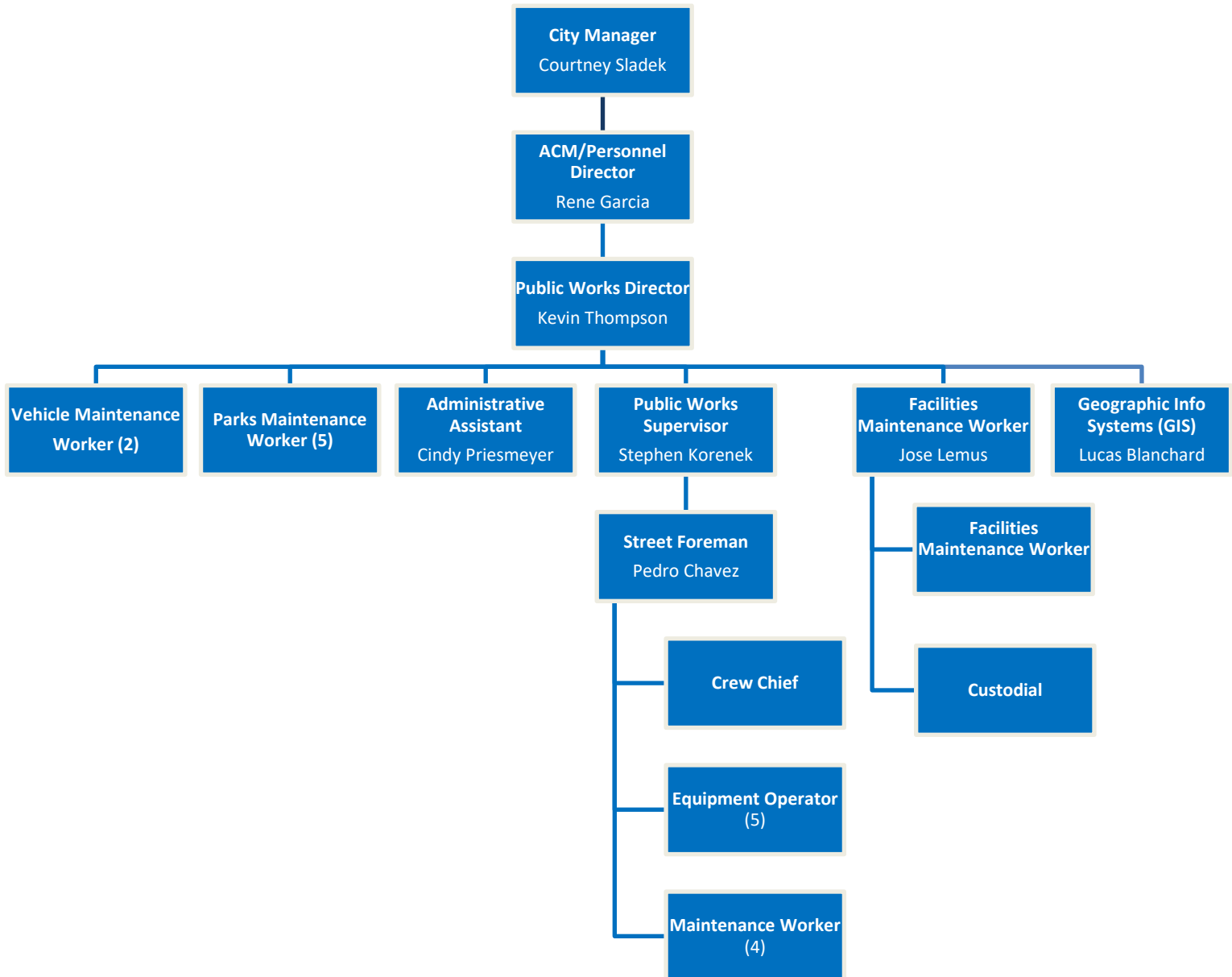
Facilities Maintenance Division is responsible for the general maintenance, repair and upkeep of the City facilities. The Division has a team of two employees.

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

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	% Change in budget from FY23 to FY24
Public Works Administration	309,262	347,730	335,499	332,470	-4.39%
Streets	1,473,123	1,252,445	1,227,541	1,322,950	5.63%
Vehicle Maintenance	99,583	107,285	100,751	112,810	5.15%
Parks	460,363	404,025	375,048	401,620	-0.60%
Facilities Maintenance	0	129,360	112,452	164,955	27.52%
TOTAL	2,342,331	2,240,845	2,151,291	2,334,805	4.19%

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	% Change in budget from FY23 to FY24
Personnel Services	1,153,813	1,265,470	1,266,953	1,382,335	9.23%
Supplies	142,046	155,680	127,963	167,125	7.35%
Repair and Maintenance	542,562	451,875	458,150	474,375	4.98%
Operational Expense	244,416	271,570	260,225	271,970	0.15%
Other Services	65,349	30,000	38,000	39,000	30.00%
Capital Outlay	194,145	66,250	0	0	0.00%
TOTAL	2,342,331	2,240,845	2,151,291	2,334,805	4.19%

PUBLIC WORKS



PUBLIC WORKS

	FY22 Actual	FY23 Amended Budget	FY24 Proposed Budget	Variance
Public Works Administration				
Public Works Director	1	1	1	0
Administrative Assistant	1	1	1	0
Total	2	2	2	0
Geographic Info Systems (GIS)				
GIS Technician	1	1	1	0
Total	1	1	1	0
Streets				
Public Works Supervisor	1	1	1	0
Streets Supervisor	1	1	1	0
Crew Chief	0	1	1	0
Equipment Operator	5	5	5	0
Maintenance Worker	5	4	4	0
Total	12	12	12	0
Vehicle Maintenance				
Foreman	0	0	0	0
Maintenance Worker	2	2	2	0
Total	2	2	2	0
Parks				
Maintenance Worker	5	5	5	0
Total	5	5	5	0
Facilities Maintenance				
Maintenance Worker	2	2	2	0
Custodian	0	0	1	1
Total	2	2	3	1
Public Works Total	24	24	25	1

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
PUBLIC WORKS ADMINISTRATION

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
530-110	REGULAR EARNINGS	125,928	144,975	159,965	144,975	7,250	152,225	7,250	5%
530-111	SAFETY COORDINATOR	692	0	4,846	0	0	0	0	N/A
530-114	CERTIFICATION PAY	5,942	5,630	5,630	5,630	2,400	8,030	2,400	43%
530-115	PART TIME EARNINGS	17,398	15,000	20,095	15,000	1,380	16,380	1,380	9%
530-120	OVERTIME	1,215	0	1,155	0	0	0	0	N/A
530-130	RETIREMENT	18,171	21,855	22,568	21,855	1,795	23,650	1,795	8%
530-140	LONGEVITY	1,885	2,105	1,945	2,105	-40	2,065	-40	-2%
530-150	SOCIAL SECURITY	11,144	12,830	12,814	12,830	840	13,670	840	7%
530-160	WORKER'S COMP	463	560	654	560	35	595	35	6%
1 PERSONNEL SERVICES		182,838	202,955	229,671	202,955	13,660	216,615	13,660	7%
530-205	OFFICE SUPPLIES	2,291	2,000	2,500	2,000	0	2,000	0	0%
530-215	FOOD	18	500	0	500	75	575	75	15%
530-217	SAFETY EQUIPMENT AND TRAFFIC CONTROL	7,725	9,500	9,500	9,500	1,500	11,000	1,500	16%
530-220	UNIFORMS	5,861	7,830	7,828	7,830	1,570	9,400	1,570	20%
530-235	GAS & OIL	2,414	1,050	1,000	1,050	85	1,135	85	8%
530-240	MINOR EQUIPMENT PURCHASE	486	2,500	3,500	2,500	6,000	8,500	6,000	240%
2 SUPPLIES		18,795	23,380	24,328	23,380	9,230	32,610	9,230	39%
530-481	VEHICLE & MACHINERY MAINT	819	500	500	500	100	600	100	20%
530-485	EQUIPMENT MAINT	1,432	5,000	4,500	5,000	0	5,000	0	0%
4 REPAIR & MAINT		2,251	5,500	5,000	5,500	100	5,600	100	2%
530-502	COMMUNICATIONS	7,814	10,145	2,000	10,145	0	10,145	0	0%
530-506	TRAINING & TRAVEL	6,858	6,300	6,300	6,300	0	6,300	0	0%
530-514	ELECTRICITY	8,358	6,300	6,300	6,300	0	6,300	0	0%
530-520	NATURAL GAS	2,144	1,750	1,750	1,750	0	1,750	0	0%
530-524	ADVERTISING & LEGAL NOTICES	841	400	400	400	0	400	0	0%
530-526	DUES & SUBSCRIPTIONS	1,597	1,250	1,250	1,250	0	1,250	0	0%
530-551	MOSQUITO ABATEMENT	13,986	16,000	16,000	16,000	0	16,000	0	0%
530-552	UNDERGROUND STORAGE TANK INS	2,161	5,500	4,500	5,500	0	5,500	0	0%
5 OPERATIONAL EXP		43,758	47,645	38,500	47,645	0	47,645	0	0%
530-646	ENG/SURVEYING SERVICES	61,620	30,000	38,000	30,000	0	30,000	0	0%
6 OTHER SERVICES		61,620	30,000	38,000	30,000	0	30,000	0	0%
530-920	MAJOR EQUIPMENT PURCHASE	0	38,250	0	38,250	-38,250	0	-38,250	-100%
9 CAPITAL OUTLAY		0	38,250	0	38,250	-38,250	0	-38,250	0%
30 PUBLIC WORKS ADMIN TOTAL		309,262	347,730	335,499	347,730	-15,260	332,470	-15,260	-4%

Notes:

The increase to Personnel Services Includes a 5% Cost of Living adjustment.

The increase to Food is for Public Works Week and special events.

The increase to Minor Equipment is for a one time purchase of a large scanner to scan in full size plans for City Projects.

The decrease in Major Equipment was for a one time purchase for a new fuel monitoring system in FY23.

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
STREETS

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
531-110	REGULAR EARNINGS	433,705	472,160	430,339	472,160	28,245	500,405	28,245	6%
531-114	CERTIFICATION PAY	9,068	15,400	14,008	15,400	770	16,170	770	5%
531-115	PART TIME EARNINGS	0	15,500	15,500	15,500	0	15,500	0	0%
531-120	OVERTIME	18,175	6,020	24,464	6,020	1,505	7,525	1,505	25%
531-130	RETIREMENT	65,594	71,560	68,264	71,560	5,685	77,245	5,685	8%
531-140	LONGEVITY	6,330	6,395	6,790	6,395	-355	6,040	-355	-6%
531-150	SOCIAL SECURITY	35,494	39,435	36,962	39,435	2,305	41,740	2,305	6%
531-160	WORKER'S COMP	5,517	7,600	10,715	7,600	420	8,020	420	6%
1 PERSONNEL SERVICES		573,884	634,070	607,041	634,070	38,575	672,645	38,575	6%
531-235	GAS & OIL	38,005	34,125	32,500	34,125	11,945	46,070	11,945	35%
531-240	MINOR EQUIPMENT PURCHASE	15,837	12,000	6,000	12,000	0	12,000	0	0%
531-252	WEED CONTROL	23,761	25,000	25,000	25,000	3,125	28,125	3,125	13%
531-265	SIGNAGE	11,447	11,000	9,000	11,000	935	11,935	935	9%
2 SUPPLIES		89,049	82,125	72,500	82,125	16,005	98,130	16,005	19%
531-440	STREET REPAIR/CONSTRUCTION	60,527	65,000	65,000	65,000	5,525	70,525	5,525	9%
531-442	SIDEWALKS	18,808	0	0	0	0	0	0	N/A
531-445	STREET RESURF-SEAL COAT	312,624	234,625	246,000	234,625	0	234,625	0	0%
531-446	DRAINAGE	22,672	27,000	20,000	27,000	2,160	29,160	2,160	8%
531-481	VEHICLE & MACHINERY MAINT	69,218	67,000	67,000	67,000	8,040	75,040	8,040	12%
4 REPAIR & MAINT		483,849	393,625	398,000	393,625	15,725	409,350	15,725	4%
531-502	COMMUNICATIONS	475	0	0	0	0	0	0	N/A
531-506	TRAINING & TRAVEL	3,201	2,000	2,000	2,000	200	2,200	200	10%
531-514	STREET LIGHT ELECTRICITY	136,020	130,000	113,000	130,000	0	130,000	0	0%
531-515	STREET LIGHT INSTALLATION	3,777	2,000	2,000	2,000	0	2,000	0	0%
531-519	CULVERT INSTALLATION	30,280	8,625	33,000	8,625	0	8,625	0	0%
5 OPERATIONAL EXP		173,753	142,625	150,000	142,625	200	142,825	200	0%
531-646	ENG/SURVEYING SERVICES	3,715	0	0	0	0	0		N/A
6 OTHER SERVICES		3,715	0	0	0	0	0	0	0%
531-832	CHRISTMAS DECORATIONS	14	0	0	0	0	0	0	N/A
8 MISCELLANEOUS		14	0	0	0	0	0	0	0%
531-910	BUILDING & LAND	-18	0	0	0	0	0	0	N/A
531-920	MAJOR EQUIPMENT PURCHASE	13,715	0	0	0	0	0	0	N/A
531-960	CAPITAL OUTLAY - EQUIPMENT	135,161	0	0	0	0	0	0	N/A
9 CAPITAL OUTLAY		148,858	0	0	0	0	0	0	0%
31 PW-STREETS TOTAL		1,473,123	1,252,445	1,227,541	1,252,445	70,505	1,322,950	70,505	6%

Notes:

The increase to Personnel Services Includes a 5% Cost of Living adjustment or market adjustments.

The increase in Gas & Oil is to accommodate the rise in gas and oil prices.

The increase is Weed Control and Signage is to reflect the increase in material prices.

The increase to Drainage is to accommodate for the raises prices of curb stops.

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
VEHICLE MAINTENANCE

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
535-110	REGULAR EARNINGS	69,623	75,070	73,091	75,070	3,755	78,825	3,755	5%
535-114	CERTIFICATON PAY	785	1,800	1,800	1,800	300	2,100	300	17%
535-120	OVERTIME	3,570	2,000	1,326	2,000	0	2,000	0	0%
535-130	RETIREMENT	10,668	11,560	11,210	11,560	810	12,370	810	7%
535-140	LONGEVITY	1,720	1,900	1,840	1,900	60	1,960	60	3%
535-150	SOCIAL SECURITY	5,035	6,180	5,476	6,180	310	6,490	310	5%
535-160	WORKER'S COMP	698	2,150	933	2,150	115	2,265	115	5%
1 PERSONNEL SERVICES		92,100	100,660	95,676	100,660	5,350	106,010	5,350	5%
535-235	GAS & OIL	1,533	1,575	1,250	1,575	0	1,575	0	0%
535-240	MINOR EQUIPMENT PURCHASE	1,868	3,000	2,500	3,000	0	3,000	0	0%
2 SUPPLIES		3,401	4,575	3,750	4,575	0	4,575	0	0%
535-481	VEHICLE & MACHINERY MAINT	3,022	1,750	1,000	1,750	175	1,925	175	10%
4 REPAIR & MAINT		3,022	1,750	1,000	1,750	175	1,925	175	10%
535-506	TRAINING & TRAVEL	1,060	300	325	300	0	300	0	0%
5 OPERATIONAL EXP		1,060	300	325	300	0	300	0	0%
35 PW-VEHICLE MAINT TOTAL		99,583	107,285	100,751	107,285	5,525	112,810	5,525	5%

Notes:

The increase to Personnel Services Includes a 5% Cost of Living adjustment.

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
FACILITIES MAINTENANCE

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
532-110	REGULAR EARNINGS	0	77,425	76,616	77,425	34,190	111,615	34,190	44%
532-114	CERTIFICATE PAY	0	600	577	600	1800	2,400	1,800	300%
532-115	PART-TIME	0	10000	0	10000	-10000	0	-10,000	-100%
532-120	OVERTIME	0	0	3,891	0	0	0	0	N/A
532-130	RETIREMENT	0	11,320	8,455	11,320	5,350	16,670	5,350	47%
532-140	LONGEVITY	0	1,055	935	1,055	-670	385	-670	-64%
532-150	SOCIAL SECURITY	0	6,815	4,469	6,815	1,935	8,750	1,935	28%
532-160	WORKER'S COMP	0	445	1,334	445	290	735	290	65%
1 PERSONNEL SERVICES		0	107,660	96,277	107,660	32,895	140,555	32,895	31%
532-205	OFFICE SUPPLIES	0	300	0	300	0	300	0	0%
532-240	MINOR EQUIPMENT	0	0	125	0	0	0	0	N/A
532-245	HOUSEKEEPING SUPPLIES	0	400	800	400	200	600	200	50%
2 SUPPLIES		0	700	925	700	200	900	200	29%
532-420	BUILDINGS & GROUNDS MAINT	0	20,000	15,000	20,000	2,000	22,000	2,000	10%
532-481	VEHICLE & MACHINERY MAINT	0	1,000	250	1,000	500	1,500	500	50%
4 REPAIR & MAINT		0	21,000	15,250	21,000	2,500	23,500	2,500	12%
32 FACILITIES MAINTENANCE TOTAL		0	129,360	112,452	129,360	35,595	164,955	35,595	0

Notes:

The increase to Personnel Services Includes a 5% Cost of Living adjustment or market adjusmtment. Also includes an additional full-time Custodial position for an entire fiscal year period.

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
PARKS

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
541-110	REGULAR EARNINGS	205,883	150,845	138,649	150,845	15,555	166,400	15,555	10%
541-115	PART TIME EARNINGS	28,345	20,000	39,241	20,000	0	20,000	0	0%
541-120	OVERTIME	12,659	7,190	14,060	7,190	2,810	10,000	2,810	39%
541-124	CERTIFICATION PAY	3,160	1,200	669	1,200	2,400	3,600	2,400	200%
541-130	RETIREMENT	31,584	22,865	24,146	22,865	3,460	26,325	3,460	15%
541-140	LONGEVITY	1,445	510	1,050	510	150	660	150	29%
541-150	SOCIAL SECURITY	17,503	13,750	15,501	13,750	1,600	15,350	1,600	12%
541-160	WORKER'S COMP	4,413	3,765	4,972	3,765	410	4,175	410	11%
1 PERSONNEL SERVICES		304,991	220,125	238,288	220,125	26,385	246,510	26,385	12%
541-205	OFFICE SUPPLIES	80	50	50	50	0	50	0	0%
541-220	UNIFORMS	2,100	0	530	0	0	0	0	N/A
541-235	GAS & OIL	9,805	6,300	8,500	6,300	505	6,805	505	8%
541-240	MINOR EQUIPMENT	2,574	22,500	2,500	22,500	-20,000	2,500	-20,000	-89%
541-245	HOUSEKEEPING SUPPLIES	8,058	6,000	4,500	6,000	0	6,000	0	0%
541-250	CHEMICALS	307	0	330	0	0	0	0	N/A
541-251	INSECT CONTROL	7,877	10,050	10,050	10,050	1,005	11,055	1,005	10%
541-252	WEED CONTROL	0	0	0	0	4,500	4,500	0	N/A
2 SUPPLIES		30,800	44,900	26,460	44,900	-13,990	30,910	-18,490	-41%
541-420	BUILDINGS & GROUNDS MAINT	43,657	25,000	30,000	25,000	2,500	27,500	2,500	10%
541-481	VEHICLE & MACHINERY MAINT	9,782	5,000	8,900	5,000	1,500	6,500	1,500	30%
4 REPAIR & MAINT		53,440	30,000	38,900	30,000	4,000	34,000	4,000	13%
541-502	COMMUNICATIONS	4,741	0	3,500	0	0	0	0	N/A
541-506	TRAINING AND TRAVEL	2,000	2,000	1,100	2,000	0	2,000	0	0%
541-514	ELECTRICITY	14,722	24,000	15,000	24,000	0	24,000	0	0%
541-524	ADVERTISING & LEGAL NOTICES	213	0	0	0	0	0	0	N/A
541-526	DUES & SUBSCRIPTIONS	0	0	300	0	200	200	200	N/A
541-530	RECREATIONAL IMPROVEMENTS	4,368	55,000	55,000	55,000	0	55,000	0	0%
541-531	RECREATONAL EXPENSES	-200	0	0	0	0	0	0	N/A
5 OPERATIONAL EXP		25,844	81,000	71,400	81,000	200	81,200	200	0%
541-835	BEEs	0	0	0	0	9,000	9,000		
6 MISCELLEANOUS		0	0	0	0	9,000	9,000	0	0%
541-917	WALKING TRAIL	3,100	28,000	0	28,000	-28,000	0	-28,000	N/A
541-920	MAJOR EQUIPMENT PURCHASE	42,187	0	0	0	0	0	0	N/A
9 CAPITAL OUTLAY		45,287	28,000	0	28,000	-28,000	0	-28,000	N/A
41 PARKS & FACILITIES TOTAL		460,363	404,025	375,048	404,025	-2,405	401,620	-15,905	-4%

Notes:

The increase to Personnel Services Includes a 5% Cost of Living adjustment or market adjustment.

The increase to BEEs was the movement of agency funding from Community Services, since they care for the planters around the City.

COMMUNITY SERVICES

Description

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

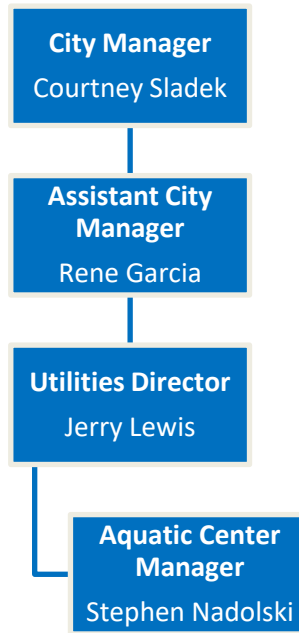
The Community Services Administration works with the Parks and Recreation Community Services Board, and as of June 11, 2015, the Keep El Campo Beautiful Board.

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

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	% Change in budget from FY23 to FY24
Comm. Services Admin.	119,908	192,300	185,780	130,300	-32.24%
Aquatic Center	259,569	319,785	278,407	405,535	26.81%
TOTAL	379,477	512,085	464,187	535,835	4.64%

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	% Change in budget from FY23 to FY24
Personnel Services	155,886	172,975	183,541	204,085	17.99%
Supplies	18,475	29,110	12,553	32,310	10.99%
Repair and Maintenance	26,610	46,000	35,000	36,000	-21.74%
Operational Expense	62,456	76,850	50,837	116,300	51.33%
Other Services	116,049	187,150	182,255	79,500	-57.52%
Capital Outlay	0	0	0	67,640	0.00%
TOTAL	379,477	512,085	464,187	535,835	4.64%

AQUATIC CENTER



	FY22 Actual	FY23 Amended Budget	FY24 Proposed Budget	Variance
Aquatic Center				
Aquatic Center Coordinator	1	1	1	0
Total	1	1	1	0
Community Services Total	1	1	1	0

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
AQUATIC CENTER

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
545-110	REGULAR EARNINGS	52,680	56,120	55,568	56,120	2,805	58,925	2,805	5%
545-114	CERTIFICATION PAY	508	1,200	1,200	1,200	0	1,200	0	0%
545-115	PART-TIME EARNINGS	79,892	88,000	97,953	88,000	25,000	113,000	25,000	28%
545-120	OVERTIME	88	0	201	0	0	0	0	N/A
545-130	RETIREMENT	7,795	8,290	8,047	8,290	570	8,860	570	7%
545-140	LONGEVITY	490	610	550	610	60	670	60	10%
545-150	SOCIAL SECURITY	9,663	11,165	12,957	11,165	2,130	13,295	2,130	19%
545-160	WORKER'S COMP	1,331	2,090	2,624	2,090	545	2,635	545	26%
545-180	CONTRACT LABOR	3,440	5,500	4,440	5,500	0	5,500	0	0%
1 PERSONNEL SERVICES		155,886	172,975	183,541	172,975	31,110	204,085	31,110	18%
545-205	OFFICE SUPPLIES	1,002	1,200	1,010	1,200	0	1,200	0	0%
545-210	CONCESSIONS	5,309	8,500	747	8,500	1,000	9,500	1,000	12%
545-215	FOOD		0	0	0	1,200	1,200	1,200	N/A
545-220	UNIFORMS	1,972	2,000	2,000	2,000	0	2,000	0	0%
545-235	GAS AND OIL	0	100	90	100	0	100	0	0%
545-240	MINOR EQUIPMENT	2,149	6,050	2,850	6,050	0	6,050	0	0%
545-245	HOUSEKEEPING SUPPLIES	1,617	2,200	946	2,200	1,000	3,200	1,000	45%
545-250	CHEMICALS	6,306	8,500	4,349	8,500	0	8,500	0	0%
545-251	INSECT CONTROL	120	560	560	560	0	560	0	0%
2 SUPPLIES		18,475	29,110	12,553	29,110	3,200	32,310	3,200	11%
545-420	BUILDINGS & GROUND MAINT	20,610	40,000	29,000	40,000	-10,000	30,000	-10,000	-25%
545-425	SOFTWARE MAINTENANCE	0	6,000	6,000	6,000	0	6,000	0	0%
545-470	COMPUTER SOFTWARE	6,000	0	0	0	0	0	0	N/A
4 REPAIR & MAINT		26,610	46,000	35,000	46,000	-10,000	36,000	-10,000	-22%
545-502	COMMUNICATIONS	3,796	4,600	3,812	4,600	0	4,600	0	0%
545-506	TRAINING & TRAVEL	1,883	4,000	3,300	4,000	0	4,000	0	0%
545-514	ELECTRICITY	22,464	35,000	17,000	35,000	-10,000	25,000	-10,000	-29%
545-520	NATURAL GAS	28,956	20,000	17,750	20,000	5,000	25,000	5,000	25%
545-524	ADVERTISING	366	2,500	100	2,500	-1,200	1,300	-1,200	-48%
545-526	DUES & SUBSCRIPTIONS	980	600	350	600	0	600	0	0%
545-530	RECREATIONAL IMPROVEMENTS	0	5,000	5,000	5,000	0	5,000	0	0%
545-550	MISC. OPERATIONAL	153	0	0	0	0	0	0	N/A
5 OPERATIONAL EXP		58,598	71,700	47,312	71,700	-6,200	65,500	-6,200	-9%
545-920	MAJOR EQUIPMENT PURCHASE	0	0	0	0	67,640	67,640	67,640	0%
6 CAPITAL OUTLAY		0	0	0	0	67,640	67,640	67,640	0%
45 AQUATIC CENTER TOTAL		259,569	319,785	278,407	319,785	85,750	405,535	85,750	27%

Notes:

The increase to Personnel Services Includes a 5% Cost of Living adjustment.

The new account, Food, is for incentives to lifeguards to show appreciation, reduced Advertising to allow for expenditures.

The increase to Major Equipment is to replaster the pool and replace the lily-pads.

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
COMMUNITY SERVICES ADMINISTRATION

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
540-524	ADVERTISING & LEGAL NOTICES	3,859	5,150	3,525	5,150	0	5,150	0	0%
540-527	KEEP EL CAMPO BEAUTIFUL	0	0	0	0	150	150	150	N/A
540-528	NORTHSIDE EDUCATION CENTER	0	0	0	0	23,000	23,000	23,000	N/A
540-529	EC MUSEUM	0	0	0	0	22,500	22,500	22,500	N/A
5 OPERATIONAL EXP		3,859	5,150	3,525	5,150	45,650	50,800	45,650	886%
540-616	MISCELLANEOUS SERVICES	749	2,000	8,605	2,000	0	2,000	0	0%
540-620	CITY WIDE CLEAN-UP	0	10,000	0	10,000	0	10,000	0	0%
6 OTHER SERVICES		749	12,000	8,605	12,000	0	12,000	0	0%
540-800	OUTSIDE AGENCY FUNDING	0	0	0	0	67,500	67,500	67,500	N/A
540-810	SUMMER YTH PROG - B&G CLUB	50,000	50,000	50,000	50,000	-50,000	0	-50,000	-100%
540-811	NORTHSIDE-OPERATIONS	23,000	23,000	23,000	23,000	-23,000	0	-23,000	-100%
540-834	LITTLE LEAGUE LIGHTING	0	30,000	30,000	30,000	-30,000	0	-30,000	-100%
540-835	BEES	6,250	9,000	9,000	9,000	-9,000	0	-9,000	-100%
540-840	MUSEUM CONTRIBUTION	16,875	22,500	22,500	22,500	-22,500	0	-22,500	-100%
540-845	CRISIS CENTER	5,000	5,000	5,000	5,000	-5,000	0	-5,000	-100%
540-846	KEEP EL CAMPO BEAUTIFUL	175	150	150	150	-150	0	-150	-100%
540-847	SPOT	1,500	3,000	1,500	3,000	-3,000	0	-3,000	-100%
540-850	HERITAGE CENTER	12,500	12,500	12,500	12,500	-12,500	0	-12,500	-100%
540-851	AFTER SCHOOL ACTIVITIES PROGRAM	0	20,000	20,000	20,000	-20,000	0	-20,000	-100%
8 MISCELLANEOUS		115,300	175,150	173,650	175,150	-107,650	67,500	-107,650	-61%
40 COMMUNITY SERVICES TOTAL		119,908	192,300	185,780	192,300	-62,000	130,300	-62,000	-32%

Notes:

Keep El Campo Beautiful, Northside Education Center, and the EC Museum were moved to Operational Expenses.

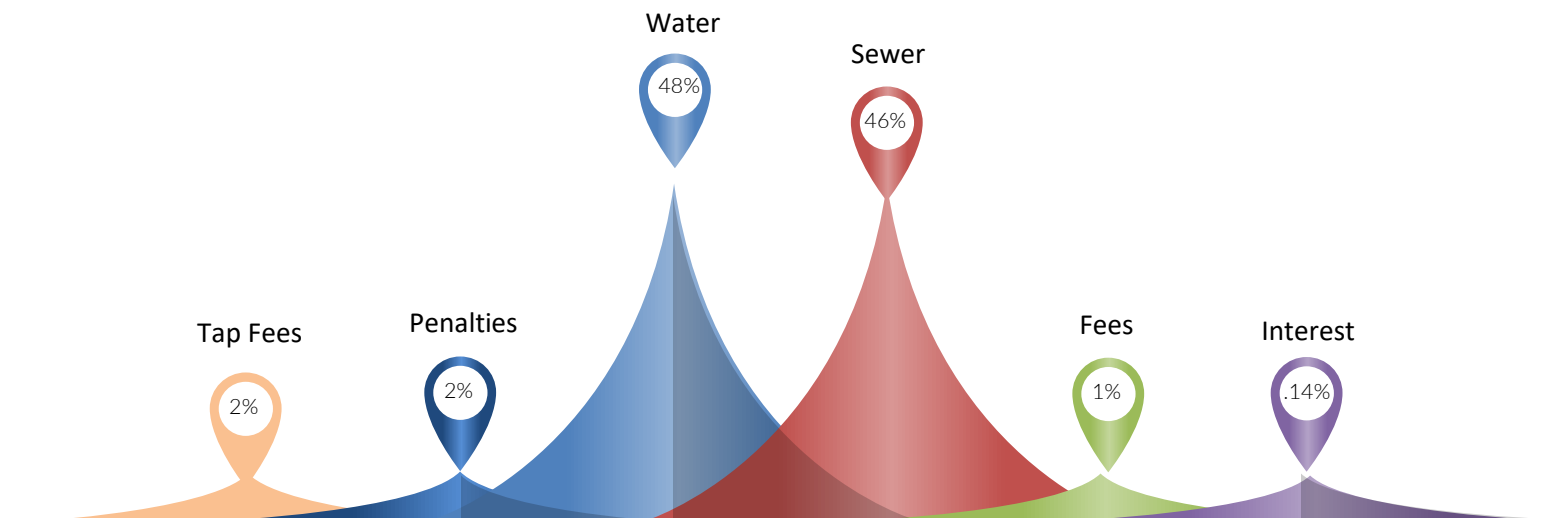
An account of Outside Agencies was created and allocated \$67,500, to be divided between the Boys and Girls Club, Little League, After Schools Activities Program, and the Heritage Center, at the direction of Council.

WATER AND SEWER REVENUE

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from FY23	% Change from FY23
Water Revenues	2,074,498	2,154,775	2,271,976	2,396,115	241,340	11.20%
Sewer Revenues	2,230,896	2,318,985	2,333,313	2,320,385	1,400	0.06%
Penalty Collections	117,082	110,000	110,000	110,000	-	0.00%
Water Taps	18,838	10,000	17,000	10,000	-	0.00%
Sewer Taps	13,410	10,000	11,100	10,000	-	0.00%
Reinstatement Fees	48,660	40,000	45,000	40,000	-	0.00%
Returned Check Fees	1,680	1,700	1,500	1,700	-	0.00%
Interest Earned	23,742	7,000	2,400	7,000	-	0.00%
Miscellaneous	16,247	30,440	12,510	30,440	-	0.00%
Reimbursement - Lost Lagoon	116,958	19,000	125,480	-	(19,000)	-100.00%
Transfers	86,100	86,100	86,100	86,100	-	0.00%
TOTAL RESOURCES	\$ 4,748,111	\$ 4,788,000	\$ 5,016,379	\$ 5,011,740	\$ 223,740	4.67%

Revenue and Transfers – Highlights:

- The City of El Campo’s water and sewer rates remain the lowest in the region.
- Water and Sewer revenues are expected to increase to reflect the changes from the prior fiscal year in rates and base consumption gallons.
- Lost Lagoon Reimbursement has decreased, and has been paid off during FY23.

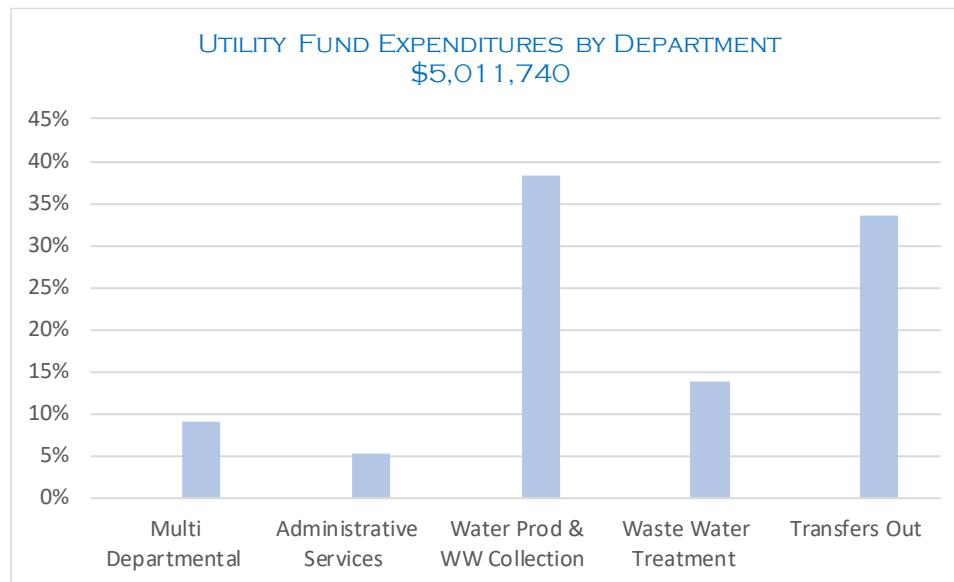


WATER AND SEWER EXPENDITURES

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from FY23	% Change from FY23
Multi Departmental	1,712,128	451,145	630,098	451,545	400	0.09%
Administrative Services	164,679	209,710	198,443	265,640	55,930	26.67%
Water Prod & WW Collection	1,170,954	1,707,330	1,600,947	1,921,750	214,420	12.56%
Waste Water Treatment	483,679	728,555	626,320	693,810	(34,745)	-4.77%
Transfers Out	573,684	1,691,260	1,699,707	1,678,995	(12,265)	-0.73%
TOTAL EXPENSE	\$ 4,105,124	\$ 4,788,000	\$ 4,755,515	\$ 5,011,740	\$ 223,740	4.67%

Expenditures and Transfers – Highlights:

- Administrative Services increased due to the addition of a full-time maintenance worker position.
- An increase in Water Production & Wastewater Collection is to go towards repairs and maintenance of the water towers. This also includes the Leak Study contract approved by Council in FY23.
- Transfers decreased due to the payoff of capital equipment.
- All divisions saw an increase in Personnel Services to reflect a 5% cost of living raise for all employees, and market adjustments for maintenance workers. Starting hourly pay for Water and Sewer maintenance workers will be \$18.00.



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.

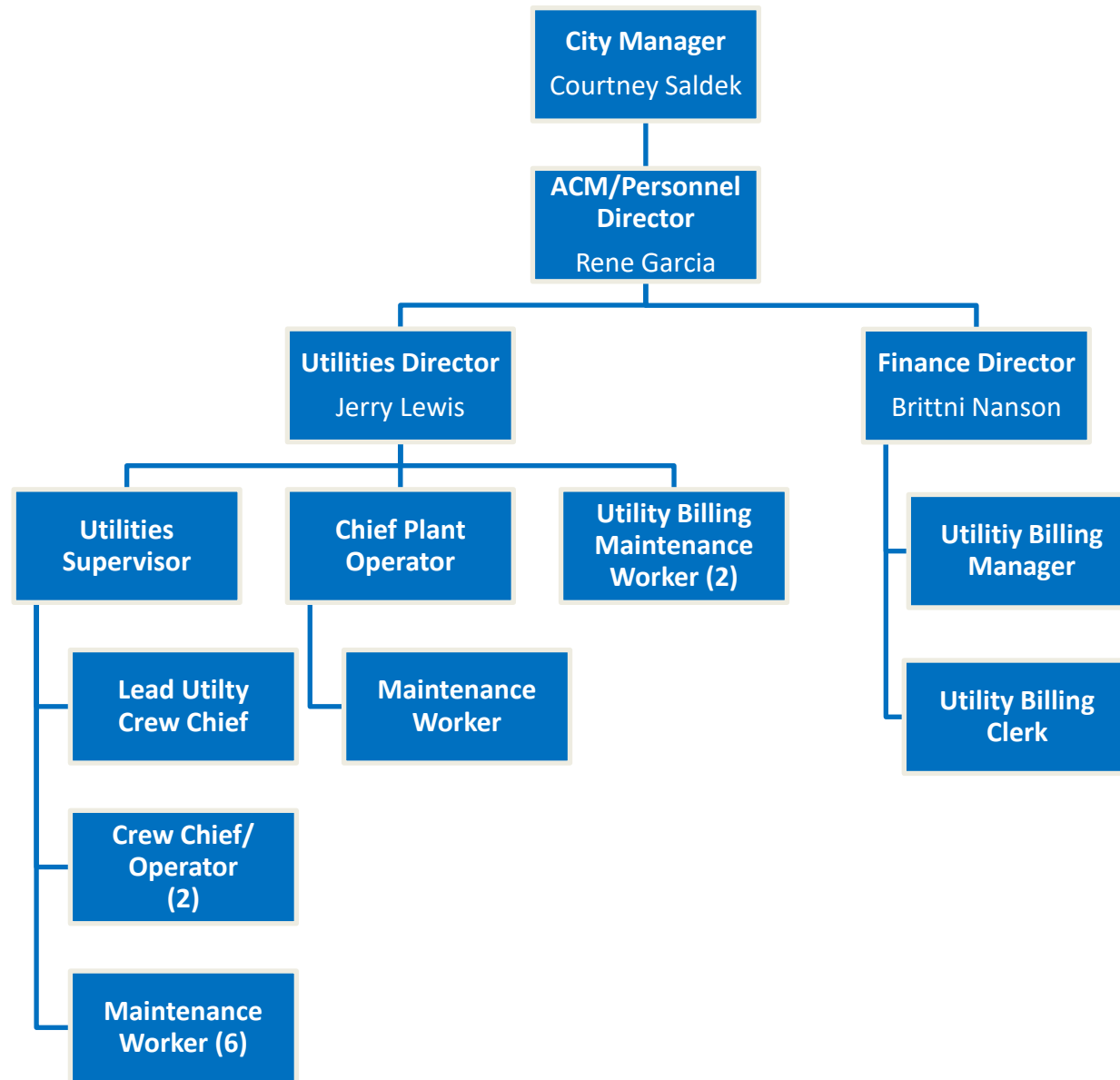
The Water Production and Wastewater Collection is responsible for maintaining and repairing water lines, sewer lines, as well as adding new lines to system. The Division also maintains, repairs, and keeps in good running order the 5 water wells used to produce water for the City of El Campo. The Department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

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	% Change in budget from FY23 to FY24
Multi - Departmental	1,712,128	451,145	630,098	451,545	0.09%
Water and Sewer Admin.	164,679	209,710	198,443	265,640	26.67%
Water Production & WW Coll	1,170,954	1,707,330	1,600,947	1,921,750	12.56%
Wastewater Treatment	483,679	728,555	626,320	693,810	-4.77%
Non - Departmental	573,684	1,691,260	1,699,707	1,678,995	-0.73%
TOTAL	4,105,124	4,788,000	4,755,515	5,011,740	4.67%

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	% Change in budget from FY23 to FY24
Personnel Services	875,786	985,870	902,928	1,113,555	12.95%
Supplies	70,072	67,850	67,538	95,850	41.27%
Repair and Maintenance	257,116	330,750	269,800	330,750	0.00%
Operational Expense	523,072	590,280	546,807	590,280	0.00%
Other Services	497,541	327,270	557,723	315,670	-3.54%
Transfers	1,791,533	1,886,515	1,699,707	1,874,250	0.00%
Capital	90,004	599,465	711,011	691,385	0.00%
TOTAL	4,105,124	4,788,000	4,755,515	5,011,740	4.67%

UTILITIES



UTILITIES

	FY22 Actual	FY23 Amended Budget	FY24 Proposed Budget	Variance
Water and Sewer Administration				
Utility Billing Clerk	2	2	2	0
Maintenance Worker	1	1	2	1
Total	3	3	4	1
Water Production and Collection				
Director of Utilities	1	1	1	0
Utilities Supervisor	1	1	1	0
Lead Utility Crew Chief	0	0	1	1
Utility Crew Chief	2	3	2	-1
Maintenance Worker	6	5	6	1
Total	10	10	11	1
Wastewater Treatment Plant				
Chief Plant Operator	1	1	1	0
Asst. Chief Plant Operator	1	1	0	-1
WWTP Equipment Operator	0	1	0	-1
Maintenance Worker	1	0	1	1
Total	3	3	3	-1
UTILITY FUND TOTAL	16	16	17	1

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
WATER AND SEWER FUND MULTH-DEPARTMENTAL

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
505-539	INS - VEHICLE/EQUIPMENT	720	755	720	755	0	755	0	0.00%
505-549	INS - PROPERTY LIAB	10,725	12,285	11,700	12,285	0	12,285	0	0.00%
505-550	INS - FLEET	5,940	6,805	6,480	6,805	0	6,805	0	0.00%
505-552	INS - GENERAL LIAB	6,536	7,485	7,130	7,485	0	7,485	0	0.00%
505-554	INS - PUBLIC OFFICIALS INS	4,050	4,255	4,050	4,255	0	4,255	0	0.00%
505-558	HEALTH INSURANCE	72,835	125,685	119,702	125,685	0	125,685	0	0.00%
505-587	POSTAGE	22,093	3,410	3,410	3,410	0	3,410	0	0.00%
505-590	PIPELINE LEASE PAYMENTS	697	1,400	1,400	1,400	0	1,400	0	0.00%
505-591	LIFT STATION LAND LEASE	600	600	600	600	0	600	0	0.00%
5 OPERATIONAL EXP		124,196	162,680	155,192	162,680	0	162,680	0	0.00%
505-604	AUDIT	12,220	12,220	12,220	12,220	400	12,620	400	3.27%
505-612	CITY ATTORNEY	24,893	24,890	24,890	24,890	0	24,890	0	0.00%
505-616	MISCELLANEOUS SERVICES	27,407	0	31,365	0	0	0	0	N/A
505-617	PROFESSIONAL SERVICES	0	40,600	3,500	40,600	0	40,600	0	0.00%
505-625	ARP FUND EXPENDITURES	0	0	48,515	0	0	0	0	N/A
6 OTHER SERVICES		64,520	77,710	120,490	77,710	400	78,110	400	0.51%
505-703	FRANCHISE TAX (5%)	186,790	195,255	195,255	195,255	0	195,255	0	0.00%
505-714	2009 BOND FUNDS EXPENSE #90	228,137	0	0	0	0	0	0	N/A
505-717	DEPRECIATION EXPENSE	802,922	0	0	0	0	0	0	N/A
7 TRANSFERS		1,217,849	195,255	195,255	195,255	0	195,255	0	0.00%
505-805	SERVICE AWARDS	0	500	0	500	0	500	0	0.00%
505-850	BAD DEBT EXPENSE	22,671	15,000	17,750	15,000	0	15,000	0	0.00%
505-855	INTEREST EXPENSE	243,125	0	0	0	0	0	0	N/A
505-862	CAPITAL LEASE INTEREST EXPENSE	80,295	0	0	0	0	0	0	N/A
505-865	PREMIUM AMORTIZATION	-40,529	0	0	0	0	0	0	N/A
8 MISCELLANEOUS		305,562	15,500	17,750	15,500	0	15,500	0	0.00%
505-910	BUILDING AND LAND	0	0	141,411	0	0	0	0	N/A
9 CAPITAL OUTLAY		0	0	141,411	0	0	0	0	N/A
05 MULTI-DEPARTMENTAL TOTAL		1,712,128	451,145	630,098	451,145	400	451,545	400	0.51%

Notes:

Increase in health insurance to reflect the projected 5% increase in our premium.

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
WATER AND SEWER FUND NON-DEPARTMENTAL

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
508-704	OPERATION SUPPORT X-FER	272,100	311,546	311,546	311,546	0	311,546	0	0%
508-712	12 DEBT X-FER	171,195	0	0	0	0	0	0	0%
508-713	13 DEBT X-FER	151,242	0	0	0	0	0	0	0%
508-714	14 DEBT X-FER	18,891	18,986	18,684	18,986	-282	18,704	(282)	-1%
508-716	13 A DEBT X-FER	41,263	0	41,655	0	0	0	0	N/A
508-717	14 DEBT X-FER (TAX NOTES)	75,844	0	0	0	0	0	0	0%
508-718	CAPITAL LEASE TRANSFER	0	222,910	229,333	222,910	-32,371	190,539	(32,371)	0%
508-719	14 A DEBT X-FER	39,150	38,587	38,910	38,587	-384	38,203	(384)	-1%
508-720	15 DEBT X-FER	0	15,416	15,553	15,416	-153	15,263	(153)	-1%
508-721	15 A DEBT X-FER	34,727	19,225	19,195	19,225	10	19,235	10	0%
508-722	16 DEBT X-FER	257,614	268,516	267,266	268,516	10,565	279,081	10,565	4%
508-723	19 DEBT TRANSFER	104,137	83,750	85,750	83,750	-6,875	76,875	(6,875)	-8%
508-724	19 TAX NOTES	42,504	41,045	41,774	41,045	-730	40,315	(730)	-2%
508-725	21 DEBT X-FER	0	394,723	395,081	394,723	11,321	406,044	11,321	3%
508-726	21 DEBT - X-FER	0	156,100	152,530	156,100	-1,800	154,300	(1,800)	-1%
508-740	IT X-FER	62,000	62,000	62,000	62,000	8,313	70,313	8,313	13%
508-760	FLEET TRANSFER	20,430	20,430	20,430	20,430	0	20,430	0	0%
508-799	DEBT SERVICE TRANSFER ADJUS	(717,413)	0	0	0	0	0	0	0%
508-800	21 COs SERIES A	-	38,026	0	38,026	121	38,147	121	0%
7 TRANSFERS		573,684	1,691,260	1,699,707	1,691,260	-12,265	1,678,995	(12,265)	-1%
08 NON-DEPARTMENTAL TOTAL		573,684	1,691,260	1,699,707	1,691,260	-12,265	1,678,995	(12,265)	-1%

Notes:

The Series 2014A Debt Transfers will make the final payment in FY24.

The Capital Lease Transfer includes the payments for the Water Meters. The Sewer Jetting Machine was paid off in FY23.

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
WATER AND SEWER ADMINISTRATION

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
510-110	REGULAR EARNINGS	95,282	124,510	105,520	124,510	46,645	171,155	46,645	37.46%
510-114	CERTIFICATION PAY	1,252	2,400	2,400	2,400	-1,800	600	(1,800)	-75.00%
510-115	PART-TIME EARNINGS	0	0	9,817	0	0	0	0	N/A
510-120	OVERTIME	3,380	1,000	2,250	1,000	0	1,000	0	0.00%
510-130	RETIREMENT	20,433	18,460	16,750	18,460	6,945	25,405	6,945	37.62%
510-140	LONGEVITY	1,060	1,065	655	1,065	555	1,620	555	52.11%
510-150	SOCIAL SECURITY	9,475	9,865	10,300	9,865	3,475	13,340	3,475	35.23%
510-160	WORKER'S COMP	687	800	923	800	110	910	110	13.75%
1 PERSONNEL SERVICES		131,569	158,100	148,616	158,100	55,930	214,030	55,930	35.38%
510-205	OFFICE SUPPLIES	286	1,250	500	1,250	0	1,250	0	0.00%
510-220	UNIFORMS	140	250	77	250	0	250	0	0.00%
510-240	MINOR EQUIPMENT	0	500	1,150	500	0	500	0	0.00%
2 SUPPLIES		426	2,000	1,727	2,000	0	2,000	0	0.00%
510-506	TRAINING & TRAVEL	25	1,550	0	1,550	0	1,550	0	0.00%
510-514	ELECTRICITY	176	0	100	0	0	0	0	N/A
510-524	ADVERTISING & LEGAL NOTICES	197	0	0	0	0	0	0	N/A
5 OPERATIONAL EXP		398	1,550	100	1,550	0	1,550	0	0.00%
510-616	MISCELLANEOUS SERVICES	22,981	0	4,000	0	0	0	0	N/A
510-630	UTILITY BILLING SUPPLIES	9,304	48,060	44,000	48,060	0	48,060	0	0.00%
6 OTHER SERVICES		32,286	48,060	48,000	48,060	0	48,060	0	0.00%
10 W & S ADMIN TOTAL		164,679	209,710	198,443	209,710	55,930	265,640	55,930	26.67%

Notes:

The increase to Personnel Services Includes a 5% Cost of Living adjustment or market adjusment.

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
WATER PRODUCTION AND WASTEWATER COLLECTION

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
575-110	REGULAR EARNINGS	401,116	457,175	400,389	457,175	57,905	515,080	57,905	12.67%
575-120	OVERTIME	58,458	49,100	38,623	49,100	10,000	59,100	10,000	20.37%
575-124	CERTIFICATION PAY	28,251	17,520	17,019	17,520	4,680	22,200	4,680	26.71%
575-130	RETIREMENT	68,233	75,855	64,774	75,855	11,840	87,695	11,840	15.61%
575-140	LONGEVITY	5,425	6,195	5,105	6,195	-705	5,490	(705)	-11.38%
575-150	SOCIAL SECURITY	34,828	40,545	33,161	40,545	5,495	46,040	5,495	13.55%
575-160	WORKER'S COMP	5,392	6,065	6,371	6,065	795	6,860	795	13.11%
1 PERSONNEL SERVICES		601,703	652,455	565,441	652,455	90,010	742,465	90,010	13.80%
575-215	FOOD	870	1,300	1,300	1,300	0	1,300	0	0.00%
575-220	UNIFORMS	4,444	4,500	4,500	4,500	0	4,500	0	0.00%
575-235	GAS & OIL	25,178	25,000	23,500	25,000	0	25,000	0	0.00%
575-240	MINOR EQUIPMENT	10,050	8,000	8,400	8,000	0	8,000	0	0.00%
575-245	FIELD SUPPLIES	0	0	61	0	0	0	0	0.00%
2 SUPPLIES		40,541	38,800	37,761	38,800	0	38,800	0	0.00%
575-410	METERS	16,993	35,000	25,000	35,000	0	35,000	0	0.00%
575-420	BUILDINGS & GROUNDS MAINT	7,938	15,250	10,000	15,250	0	15,250	0	0.00%
575-470	WATER STORAGE FACILITIES	16,380	15,000	10,000	15,000	0	15,000	0	0.00%
575-471	WATER MAINS & ACCESSORIES	78,681	80,000	70,000	80,000	0	80,000	0	0.00%
575-472	WATER WELLS & PUMPS	19,190	24,000	15,000	24,000	0	24,000	0	0.00%
575-478	SEWER MAIN ACCESSORIES	23,216	30,000	18,000	30,000	0	30,000	0	0.00%
575-479	SEWER PUMPS	12,364	15,000	7,500	15,000	0	15,000	0	0.00%
575-481	VEHICLE & MACHINERY MAINT	29,674	20,000	20,000	20,000	0	20,000	0	0.00%
4 REPAIR & MAINT		204,435	234,250	175,500	234,250	0	234,250	0	0.00%
575-502	COMMUNICATIONS	9,046	9,650	10,040	9,650	0	9,650	0	0.00%
575-506	TRAINING & TRAVEL	10,073	8,000	6,000	8,000	0	8,000	0	0.00%
575-514	ELECTRICITY	155,495	150,000	133,000	150,000	0	150,000	0	0.00%
575-520	NATURAL GAS	398	500	550	500	0	500	0	0.00%
575-524	ADVERTISING AND LEGAL NOTICE	4,491	5,500	5,850	5,500	0	5,500	0	0.00%
575-526	DUES & SUBSCRIPTIONS	1,565	1,200	1,200	1,200	0	1,200	0	0.00%
5 OPERATIONAL EXP		181,069	174,850	156,640	174,850	0	174,850	0	0.00%
575-646	ENG/SURVEYING SERVICES	34,423	75,000	76,000	75,000	-45,000	30,000	(45,000)	-60.00%
575-680	WQ ASSESSMENT FEES TO STATE	12,005	12,000	12,005	12,000	0	12,000	0	0.00%
575-685	LAB FEES	6,774	15,000	8,000	15,000	0	15,000	0	0.00%
575-690	LEAK STUDY	0	0	0	0	33,000	33,000	33,000	N/A
6 OTHER SERVICES		53,201	102,000	96,005	102,000	-12,000	90,000	(45,000)	-44.12%
575-915	MAIN REPLACEMENT	5,454	300,000	400,000	300,000	0	300,000	0	0.00%
575-916	PLANT MAINTENANCE	84,550	204,975.00	169,600	204,975.00	136,410	341,385	136,410	66.55%
9 CAPITAL OUTLAY		90,004	504,975	569,600	504,975	136,410	641,385	136,410	27.01%
75 WATER PROD & WASTEWATER COLL		1,170,954	1,707,330	1,600,947	1,707,330	214,420	1,921,750	181,420	10.63%

Notes:

The increase to Personnel Services Includes a 5% Cost of Living adjustment or market adjustment.

Increase in Plant Maintenance is for the existing contract to perform maintenance to the water towers.

The new account, Leak Study, was an increase to the budget to reflect the contract signed by Council in FY23, to help reduce the water loss in the City.

The decrease to Engineering is to reflect the actual amounts being spent annually.

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
WASTEWATER TREATMENT

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
590-110	REGULAR EARNINGS	112,013	126,470	122,958	126,470	-36,760	89,710	(36,760)	-29.07%
590-114	CERTIFICATION PAY	318	8,280	8,277	8,280	-1,200	7,080	(1,200)	-14.49%
590-120	OVERTIME	22,405	6,800	21,748	6,800	23,200	30,000	23,200	341.18%
590-130	RETIREMENT	-4,868	20,495	21,877	20,495	-1,835	18,660	(1,835)	-8.95%
590-140	LONGEVITY	1,295	1,660	1,480	1,660	-360	1,300	(360)	-21.69%
590-150	SOCIAL SECURITY	10,784	10,955	11,770	10,955	-1,155	9,800	(1,155)	-10.54%
590-160	WORKER'S COMP	566	655	761	655	-145	510	(145)	-22.14%
1 PERSONNEL SERVICES		142,513	175,315	188,872	175,315	-18,255	157,060	(18,255)	-10.41%
590-205	OFFICE SUPPLIES	376	450	250	450	0	450	0	0.00%
590-215	FOOD	0	100	0	100	0	100	0	0.00%
590-235	GAS & OIL	2,489	0	0	0	0	0	0	N/A
590-240	MINOR EQUIPMENT	798	500	1,800	500	0	500	0	0.00%
590-252	OPERATING SUPPLIES	25,442	26,000	26,000	26,000	28,000	54,000	28,000	107.69%
2 SUPPLIES		29,105	27,050	28,050	27,050	28,000	55,050	28,000	103.51%
590-420	BUILDINGS & GROUNDS MAINT	14,425	20,000	17,000	20,000	0	20,000	0	0.00%
590-477	WASTEWATER TREATMENT FACILITY	36,253	75,000	75,000	75,000	0	75,000	0	0.00%
590-481	VEHICLE & MACHINERY MAINT	2,003	1,500	2,300	1,500	0	1,500	0	0.00%
4 REPAIR & MAINT		52,681	96,500	94,300	96,500	0	96,500	0	0.00%
590-502	COMMUNICATIONS	968	350	50	350	0	350	0	0.00%
590-506	TRAINING & TRAVEL	813	750	825	750	0	750	0	0.00%
590-514	ELECTRICITY	143,281	130,000	129,000	130,000	0	130,000	0	0.00%
590-526	DUES & SUBSCRIPTIONS	0	100	0	100	0	100	0	0.00%
590-576	SLUDGE REMOVAL	72,347	120,000	105,000	120,000	0	120,000	0	0.00%
5 OPERATIONAL EXP		217,408	251,200	234,875	251,200	0	251,200	0	0.00%
590-606	MISCELLANEOUS SERVICES	1,824	0	5,500	0	0	0	0	N/A
590-647	I&I STUDY	0	25,000	20,000	25,000	0	25,000	0	0.00%
590-680	WQ ASSESSMENT FEES TO STATE	21,640	35,000	24,000	35,000	0	35,000	0	0.00%
590-682	LAB TESTING FEES	18,507	24,000	30,723	24,000	0	24,000	0	0.00%
6 OTHER SERVICES		41,971	84,000	80,223	84,000	0	84,000	0	0.00%
590-920	MAJOR EQUIPMENT PURCHASE	0	94,490	0	94,490	-44,490	50,000	(44,490)	100.00%
9 CAPITAL OUTLAY		0	94,490	0	94,490	-44,490	50,000	(44,490)	100.00%
WASTE WATER TREATMENT		483,679	728,555	626,320	728,555	-34,745	693,810	(34,745)	-4.77%

Notes:

The increase to Personnel Services Includes a 5% Cost of Living adjustment or market adjustment.

The increase to Operating Supplies reflects the continued increase in chemical prices.

The decrease to Major Equipment Purchase is from the one time purchase of two (2) mini-excavators with the trade in of existing aging equipment. The funds remaining are for repairs to the number two lamson blower at the WWTP.

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.

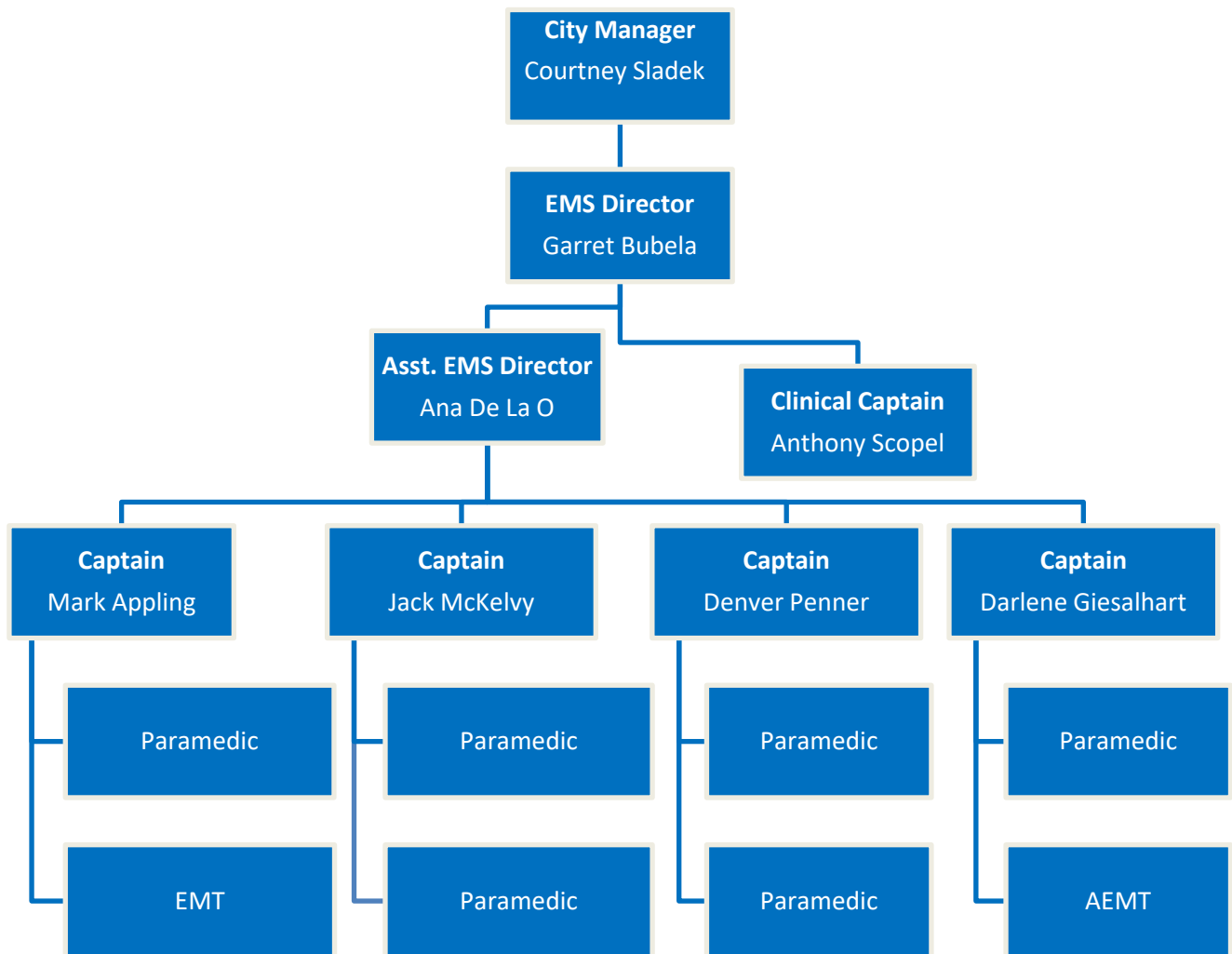
The El Campo Emergency Medical Services Department currently consists of 15 full-time medics with more than 155 years' experience. The department also has part-time medics. El Campo EMS operates at the Mobile Intensive Care Unit Level (MICU). This is the highest level of operation at the present time.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

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from FY23	% Change from FY23
Emergency Medical Services	1,689,234	2,022,440	1,865,033	2,261,695	239,255	11.83%
Transfers Out	216,360	165,265	254,979	163,210	(2,055)	-1.24%
TOTAL EXPENSE	\$ 1,905,594	\$ 2,187,705	\$ 2,120,012	\$ 2,424,905	\$ 237,200	10.84%

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from FY23	% Change from FY23
Personnel	1,272,579	1,583,350	1,445,442	1,722,750	139,400	8.80%
Supplies	62,747	143,850	147,050	124,350	(19,500)	-13.56%
Repair & Maint.	26,718	39,500	37,500	63,000	23,500	59.49%
Op.Expense	90,843	188,105	179,505	196,105	8,000	4.25%
Other Services	156,288	67,635	52,250	92,490	24,855	36.75%
Transfers	216,360	165,265	254,979	163,210	(2,055)	-1.24%
Capital Outlay	80,059	0	3,287	63,000	63000	N/A
TOTAL EXPENSE	\$ 1,905,594	\$ 2,187,705	\$ 2,120,012	\$ 2,424,905	\$ 237,200	10.84%

EMERGENCY MEDICAL SERVICES



	FY22 Actual	FY23 Amended Budget	FY24 Proposed Budget	Variance
EMS Director	1	1	1	0
Assistant EMS Director	1	1	1	0
Office Mgr/Asst. EM Coordinator	1	0	0	0
Clinical Captain	0	1	1	0
EMT	1	1	1	0
Advanced EMT	1	1	1	0
EMT Paramedic	10	10	10	0
Total	15	15	15	0

EMS FUND REVENUES

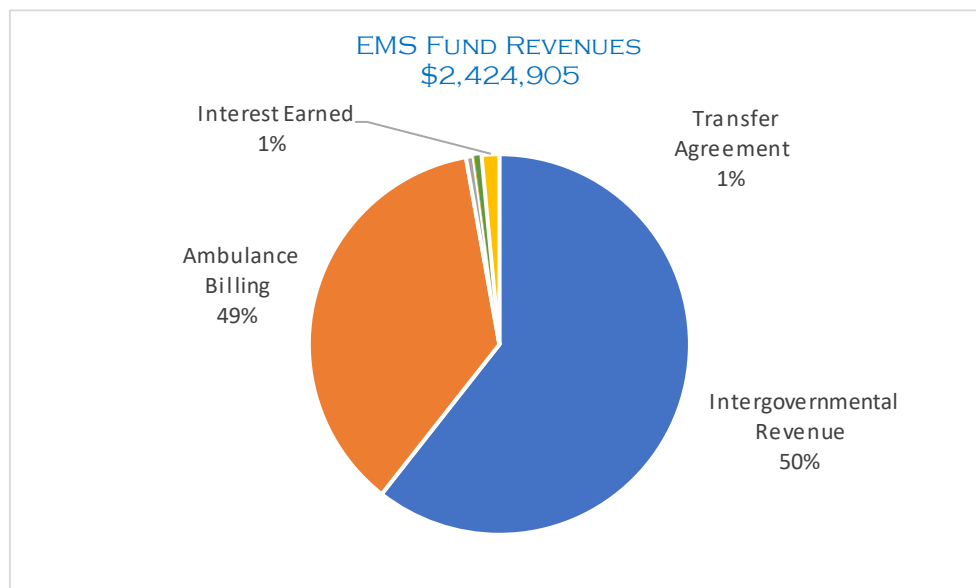
	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from FY23	% Change from FY23
Intergovernmental Revenue	1,216,005	1,328,605	1,216,005	1,490,805	162,200	12.21%
Ambulance Billing	872,476	825,000	850,000	900,000	75,000	9.09%
Miscellaneous	23,221	16,000	20,750	16,000	-	0.00%
Ambulance Permits	500	1,500	500	1,500	-	0.00%
Reimbursement - TX Comptroller	-	-	-	-	-	N/A
Transfer Agreement	50,000	15,000	50,000	15,000	-	0.00%
Non-Govt Grants	57,246	-	57,246	-	-	N/A
Interest Earned	92	1,600	1	1,600	-	0.00%
TOTAL RESOURCES	\$ 2,219,540	\$ 2,187,705	\$ 2,194,502	\$ 2,424,905	\$ 237,200	10.84%

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 \$2,424,905.

Intergovernmental revenue is estimated at \$1,490,805 for FY24. 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 FY24 projection is \$900,000.



EMS FUND EXPENDITURES

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from FY23	% Change from FY23
Emergency Medical Services	1,689,234	2,022,440	1,865,033	2,261,695	239,255	11.83%
Transfers Out	216,360	165,265	254,979	163,210	(2,055)	-1.24%
TOTAL EXPENSE	\$ 1,905,594	\$ 2,187,705	\$ 2,120,012	\$ 2,424,905	\$ 237,200	10.84%

The EMS Fund expenditures are projected at \$2,424,905. 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 \$1,722,750 for FY24. This includes a 5% COLA raise for all full-time employees, and market adjustments for Part-Time positions. Those market adjustments for part-time workers would increase the hourly starting pay for Basic EMTs (\$14.00), Advanced EMTs(\$16.00), Paramedics (\$18.00), and In-Charge Paramedics (\$20.00).

Operational Expense

The next largest categorical expense for the EMS Fund is operational expense for FY24. Operational expense includes: communications, phones, training and travel, electricity, natural gas, dues and subscriptions, and other maintenance costs.

Supplies

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

Repairs and maintenance

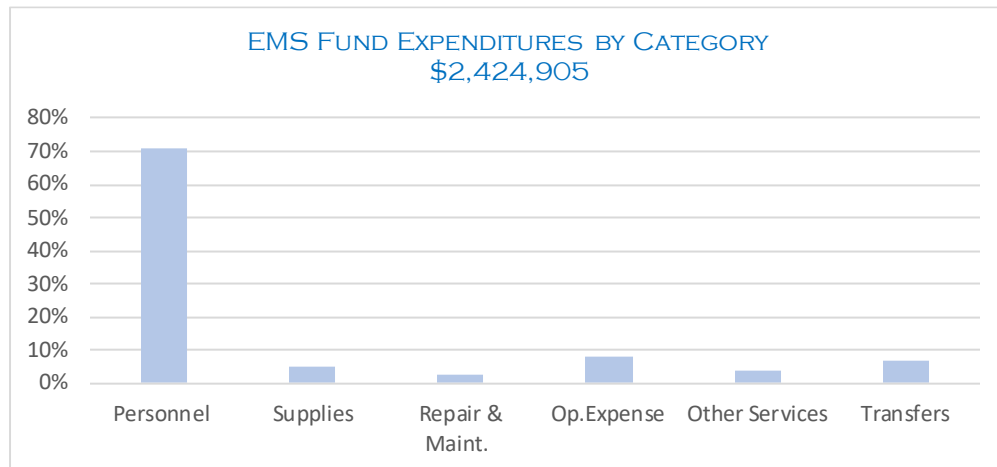
Repairs and maintenance expenditures budgeted at \$63,000 for janitorial services, building and grounds maintenance, vehicle maintenance and equipment maintenance.

Other Services

Other services are expenses related to fees for the medical director, employment screening, and collection agency fees, budgeted at \$92,490 for FY24. This also includes a contingency to an additional 5% COLA raise in April 2024 as long as collections are in line with projections.

Transfers

Transfers are planned for FY24 at \$163,210 to the Information Technology Fund, General Fund and the Debt Service Fund.



CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
EMS NON-DEPARTMENTAL

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
508-704	OPERATION SUPPORT X-FER	134,836	55,125	134,839	55,125	0	55,125	0	0.00%
508-740	IT X-FER	0	7,430	7,430	7,430	0	7,430	0	0.00%
508-741	PUBLIC SAFETY BUILDING	112,710	102,710	102,710	102,710	-2,055	100,655	-2,055	-2.00%
508-745	CIP X-FER	0	0	0	0	0	0	0	0.00%
7 TRANSFERS		247,546	165,265	244,979	165,265	-2,055	163,210	-2,055	-1.24%
DEPT 5		247,546	165,265	244,979	165,265	-2,055	163,210	-2,055	-1.24%

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
EMERGENCY MEDICAL SERVICES

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
521-110	REGULAR EARNINGS	706,760	719,180	650,000	719,180	45,340	764,520	45,340	6.30%
521-121	EMERGENCY MGMNT	577	0	0	0	0	0	0	0.00%
521-113	HOLIDAY PAY	47,299	50,000	46,000	50,000	5,000	55,000	5,000	10.00%
521-115	PART-TIME EARNINGS	207,457	289,475	235,000	289,475	-114,475	175,000	(114,475)	-39.55%
521-119	TRIP INCENTIVE PAY	23,125	22,000	22,000	22,000	9,000	31,000	9,000	0.00%
521-120	OVERTIME	131,798	175,000	180,000	175,000	150,000	325,000	150,000	0.00%
521-122	ON CALL PAY	10,250	28,000	28,000	28,000	3,000	31,000	3,000	10.71%
521-124	CERTIFICATION PAY	21,139	32,400	28,000	32,400	0	32,400	0	0.00%
521-125	EVENT INCENTIVE PAY	3,100	4,500	4,500	4,500	0	4,500	0	0.00%
521-126	QUARANTINE LEAVE	0	0	6,000	0	0	0	0	N/A
521-130	RETIREMENT	37,705	148,180	137,820	148,180	33,670	181,850	33,670	22.72%
521-140	LONGEVITY	9,059	4,225	6,622	4,225	465	4,690	465	11.01%
521-150	SOCIAL SECURITY	79,890	101,345	90,000	101,345	7,520	108,865	7,520	7.42%
521-160	WORKER'S COMP	7,821	9,045	11,500	9,045	-120	8,925	(120)	-1.33%
1 PERSONNEL SERVICES		1,285,980	1,583,350	1,445,442	1,583,350	139,400	1,722,750	139,400	8.80%
521-205	OFFICE SUPPLIES	2,081	1,000	1,200	1,000	0	1,000	0	0.00%
521-215	FOOD	1,819	1,500	1,500	1,500	500	2,000	500	33.33%
521-220	UNIFORMS	5,268	6,000	6,000	6,000	0	6,000	0	0.00%
521-235	GAS & OIL	33,965	60,000	60,000	60,000	-5,000	55,000	(5,000)	-8.33%
521-240	MINOR EQUIPMENT	35,818	25,000	33,000	25,000	-15,000	10,000	(15,000)	-60.00%
521-245	HOUSEKEEPING SUPPLIES	261	350	350	350	0	350	0	0.00%
521-253	AMBULANCE MEDICAL SUPPLIES	45,287	50,000	45,000	50,000	0	50,000	0	0.00%
521-263	COVID SUPPLIES	-20,708	0	0	0	0	0	0	0.00%
2 SUPPLIES		103,791	143,850	147,050	143,850	-19,500	124,350	(19,500)	-13.56%
521-420	BUILDINGS & GROUNDS MAINT	2,036	500	500	500	0	500	0	0.00%
521-481	VEHICLE & MACHINERY MAINT	18,964	17,500	20,000	17,500	5,000	22,500	5,000	28.57%
521-485	EQUIPMENT MAINT	26,465	21,500	17,000	21,500	18,500	40,000	18,500	86.05%
4 REPAIR & MAINT		47,465	39,500	37,500	39,500	23,500	63,000	23,500	59.49%

CITY OF EL CAMPO, TEXAS
FY24 DETAILED PROPOSED BUDGET
EMERGENCY MEDICAL SERVICES (CONTINUED)

		FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	Base Budget	Supplemental Requests	FY24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
521-502	COMMUNICATIONS	7,500	8,000	8,500	8,000	0	8,000	0	0.00%
521-503	OFFICE PHONES	0	0	0	0	5,000	5,000	5,000	N/A
521-506	TRAINING & TRAVEL	8,387	17,000	10,000	17,000	0	17,000	0	0.00%
521-514	ELECTRICITY	16,593	16,000	18,000	16,000	0	16,000	0	0.00%
521-524	ADVERTISING & LEGAL NOTICES	0	0	695	0	0	0	0	N/A
521-526	DUES & SUBSCRIPTIONS	14,835	16,000	18,000	16,000	3,000	19,000	3,000	18.75%
521-539	INS - VEHICLE/EQUIPMENT	1,940	1,940	1,940	1,940	0	1,940	0	0.00%
521-550	INS - FLEET	2,370	2,370	2,370	2,370	0	2,370	0	0.00%
521-558	HEALTH INSURANCE	126,795	126,795	120,000	126,795	0	126,795	0	0.00%
5 OPERATIONAL EXP		178,420	188,105	179,505	188,105	8,000	196,105	8,000	4.25%
521-610	COLLECTION AGENCY FEE	7,606	48,675	22,500	48,675	4,425	53,100	4,425	0.00%
521-612	MEDICAL DIRECTOR	15,000	15,000	15,000	15,000	0	15,000	0	0.00%
521-616	MISCELLANEOUS SERVICES	12,479	600	10,000	600	0	600	0	0.00%
521-617	INSURANCE EXPENSE	6,923	0	0	0	0	0	0	N/A
521-619	BAD DEBT EXPENSES	102,113	0	0	0	0	0	0	N/A
521-625	CONTINGENCY	0	0	0	0	20,990	20,990	20,990	N/A
521-691	EMPLOYMENT SCREENING	3,000	3,360	4,000	3,360	-560	2,800	(560)	-16.67%
6 OTHER SERVICES		147,122	67,635	51,500	67,635	24,855	92,490	24,855	37%
521-740	IT TRANSFER	7,430	0	0	0	0	0	0	0.00%
7 TRANSFERS		7,430	0	0	0	0	0	0	100.00%
521-820	LOCKBOX FEES	0	0	750	0	0	0	0	0.00%
521-851	CAPITAL LEASE INTEREST	4,736	0	0	0	0	0	0	0.00%
8 MISCELLANEOUS		4,736	0	750	0	0	0	0	0%
521-920	DEPRECIATION	81,883	0	0	0	0	0	0	0.00%
521-940	VEHICLES	3,465	0	3,287	0	63,000	63,000	63,000	0.00%
9 CAPITAL OUTLAY		85,348	0	3,287	0	63,000	63,000	63,000	0.00%
21-EMERGENCY MEDICAL SERV TOTAL		1,860,292	2,022,440	1,865,033	2,022,440	239,255	2,261,695	239,255	11.83%

Notes:

The increase to Personnel Services includes 5% COLA raises.

Holiday Pay, Overtime and On Call Pay has been increased to adjust to the increase in pay.

The decrease in Employment Screening is to reflect actual

A increase Collection Agency Fees are actual amounts paid to the Collection Agency.

The increase in Equipment Maintenance to reflect the changes in the Stryker agreement and additional equipment added.

The increase to Vehicles is of a new van-type ambulance.

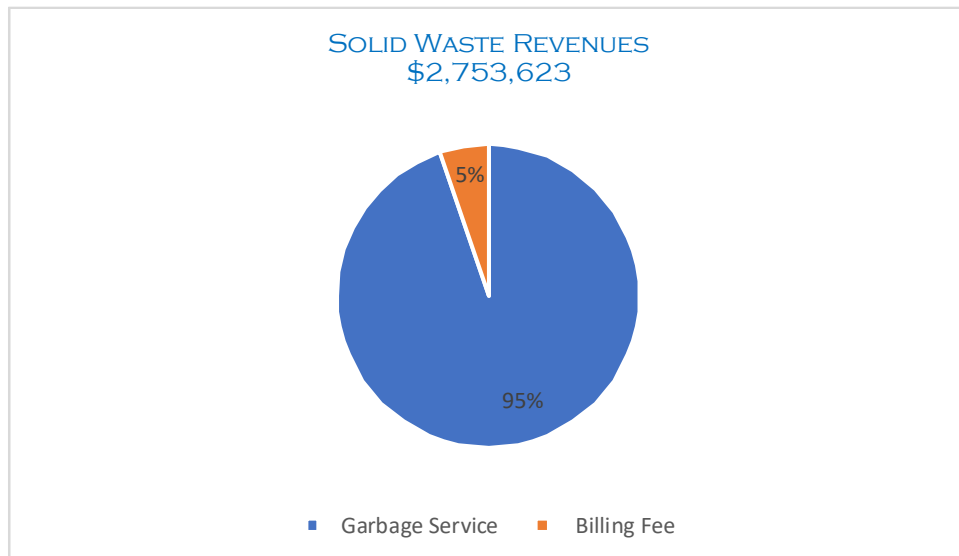


CITY OF EL CAMPO VOLUNTEER FIRE DEPARTMENT

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.

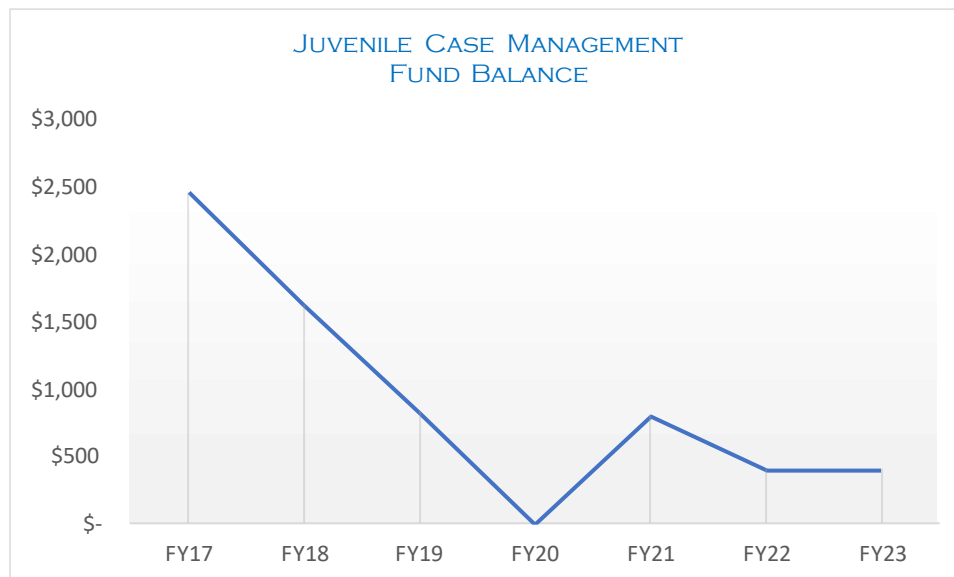
	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from F23	% Change from FY23
Beginning Fund Balance	99,921	99,921	99,921	100,037	116	0.12%
REVENUES						
Garbage Service	2,435,684	2,534,100	2,470,240	2,610,123	76,023	3.00%
Billing Fee	135,540	143,500	143,500	143,500	-	0.00%
Interest	48	-	116	-	-	0.00%
Total Revenues	2,571,272	2,677,600	2,613,856	2,753,623	76,023	2.91%
EXPENDITURES						
Garbage Contract	2,427,772	2,534,100	2,470,240	2,610,123	76,023	3.00%
Transfer to General and Utility Funds	143,500	143,500	143,500	143,500	-	0.00%
Total Expenditures	2,571,272	2,677,600	2,613,740	2,753,623	76,023	2.84%
Increase (Decrease) in Fund Balance	0	-	116	-	-	0.00%
Ending Fund Balance	99,921	99,921	100,037	100,037	116	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.

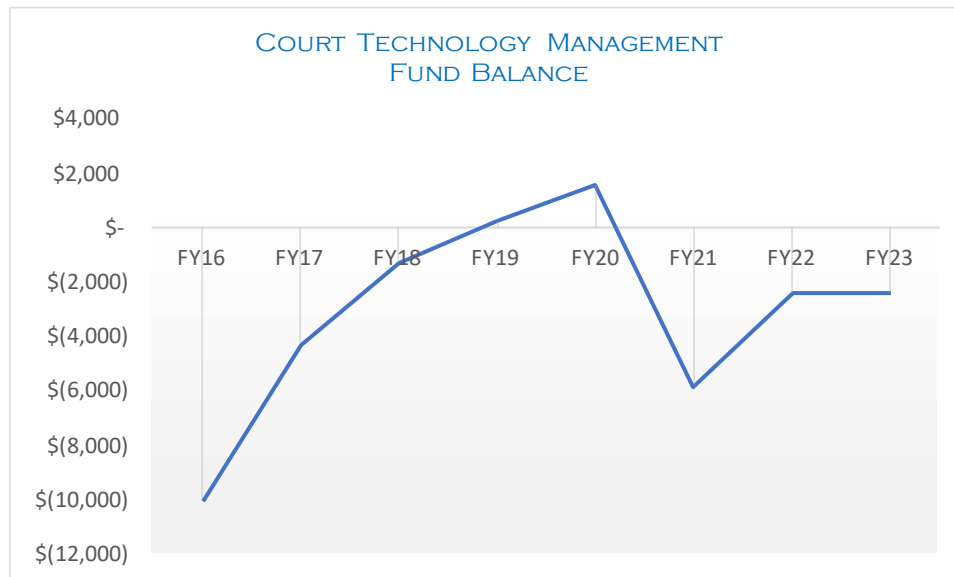
	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from F23	% Change from FY23
Beginning Fund Balance	(7,058)	401	401	401	-	0.00%
REVENUES						
Case Management Revenue	4,461	7,500	1,500	7,500	-	0.00%
Interest	-	-	-	-	-	0.00%
Total Revenues	4,461	7,500	1,500	7,500	-	0.00%
EXPENDITURES						
Transfer to General Fund	(2,998)	7,500	1,500	7,500	-	0.00%
Total Expenditures	(2,998)	7,500	1,500	7,500	-	0.00%
Balance	7,459	-	-	-	-	0.00%
Ending Fund Balance	401	401	401	401	-	0.00%



COURT TECHNOLOGY FUND

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

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from F23	% Change from FY23
Beginning Fund Balance	(5,808)	(2,391)	(2,391)	(2,391)	-	0.00%
REVENUES						
Court Technology Revenues	7,196	7,500	7,500	7,500	-	0.00%
Interest	11	-	-	-	-	N/A
Total Revenues	7,207	7,500	7,500	7,500	-	0.00%
EXPENDITURES						
Technology Expenditures	3,790	7,500	7,500	7,500	-	0.00%
Total Expenditures	3,790	7,500	7,500	7,500	-	100.00%
Increase (Decrease) in Fund Balance	3,417	-	-	-	-	0.00%
Ending Fund Balance	(2,391)	(2,391)	(2,391)	(2,391)	-	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.

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from F23	% Change from FY23
Beginning Fund Balance	84,886	130,479	130,479	130,479	-	0.00%
REVENUES						
Taxes	171,565	160,000	160,000	160,000	-	0.00%
Penalty	-	-	-	-	-	N/A
Interest	111	-	-	-	-	0.00%
Total Revenues	171,677	160,000	160,000	160,000	-	0.00%
EXPENDITURES						
Payment to the Chamber	39,750	51,000	51,000	51,000	-	100.00%
Total Expenditures	39,750	51,000	51,000	51,000	-	100.00%
Other Financing Sources						
Transfer to General Fund	43,167	54,500	54,500	54,500	-	0.00%
Transfer to Civic Center Fund	43,167	54,500	54,500	54,500	-	100.00%
Total Other Uses	86,334	109,000	109,000	109,000	-	0.00%
Total Expenditures and Other Uses	126,084	160,000	160,000	160,000	-	100.00%
Increase (Decrease) in Fund Balance	45,593	-	-	-	-	0.00%
Ending Fund Balance	130,479	130,479	130,479	130,479	-	0.00%

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.

The Fund Balance in this account is due to a timing difference.

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.

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from F23	% Change from FY23
Beginning Fund Balance	59,578	122,734	122,734	122,734	-	0.00%
REVENUES						
Transfer from Hotel/Motel Fund	43,167	54,500	54,500	54,500	-	0.00%
Rental Fees	123,542	115,000	115,000	115,000	-	0.00%
Interest	166	-	115	-		
Total Revenues	166,875	169,500	169,615	169,500	-	0.00%
EXPENDITURES						
Civic Center Operations	103,719	169,500	169,615	169,500	-	0.00%
Total Expenditures	103,719	169,500	169,615	169,500	-	0.00%
(Decrease) in	63,156	-	-	-	-	N/A
Ending Fund Balance	122,734	122,734	122,734	122,734	-	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.

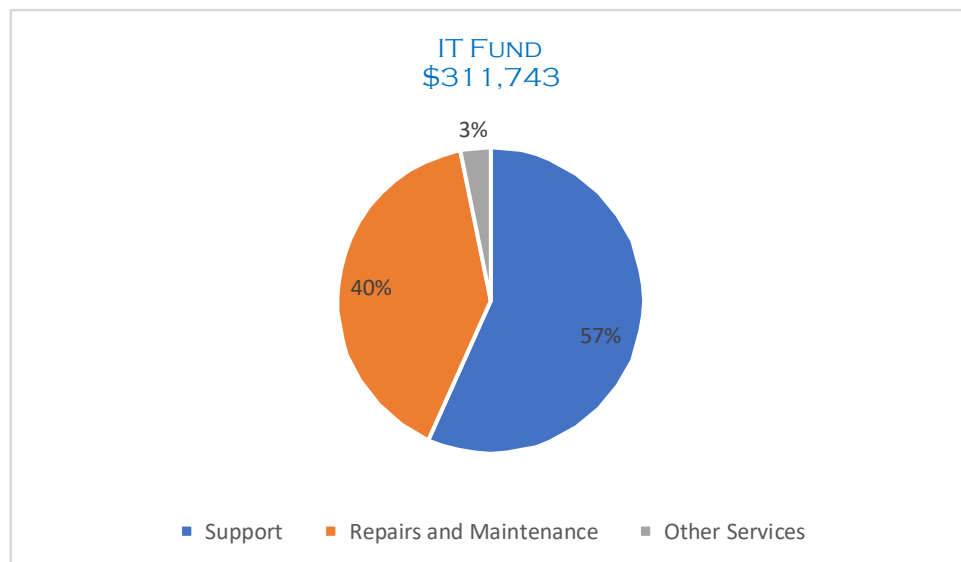
	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from F23	% Change from FY23
Beginning Fund Balance	148,715	125,811	125,811	125,811	-	0.00%
REVENUES						
Transfer from General Fund	149,270	149,270	149,270	149,270	-	0.00%
Transfer from Water and Sewer Fund	20,430	20,430	20,430	20,430	-	0.00%
Total Revenues	169,700	169,700	169,700	169,700	-	0.00%
EXPENDITURES						
Fleet Replacement	192,604	169,700	169,700	169,700	-	100.00%
Total Expenditures	192,604	169,700	169,700	169,700	-	100.00%
Increase (Decrease) in Fund Balance	(22,904)	-	-	-	-	0.00%
Ending Fund Balance	125,811	125,811	125,811	125,811	-	0.00%

Eight vehicles were requested for FY22 and were delivered during FY23. No additional vehicles were requested for FY24. 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 \$70,313, and EMS Fund of \$7,430 will be utilized for equipment purchases as well as any maintenance costs.

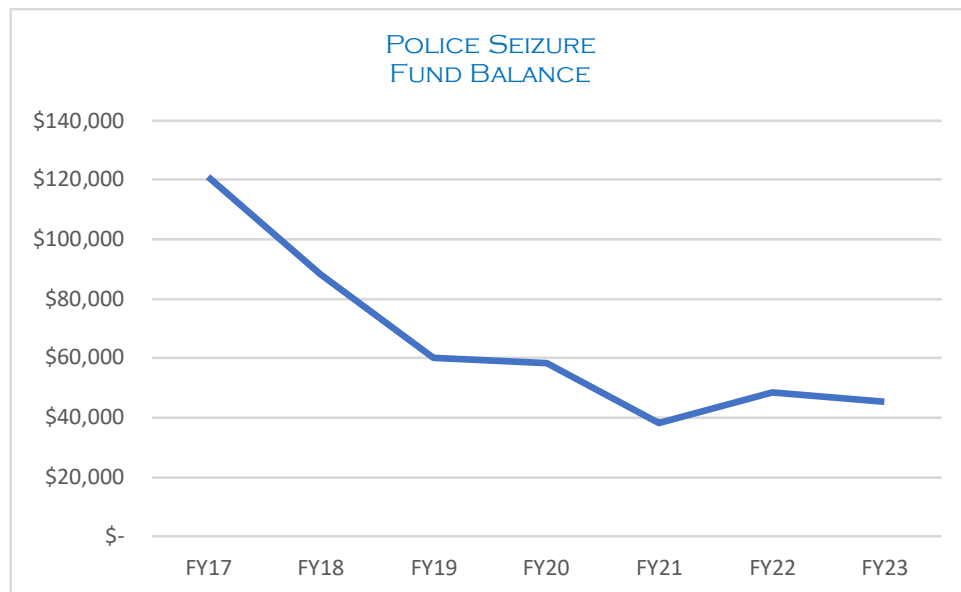
	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from F23	% Change from FY23
Beginning Fund Balance	(434,012)	(449,159)	(449,159)	(449,159)	-	0.00%
REVENUES						
Transfer from General Fund	234,000	234,000	234,000	234,000	-	0.00%
Transfer from Water and Sewer Fund	62,000	62,000	62,000	70,313	8,313	0.00%
Transfer from EMS Fund	7,430	7,430	7,430	7,430		0.00%
Total Revenues	303,430	303,430	303,430	311,743	8,313	111.88%
EXPENDITURES						
Support	2,390	168,500	168,500	176,813	8,313	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	311,743	8,313	100.00%
Increase (Decrease) in Fund Balance	(15,147)	-	-	-	-	0.00%
Ending Fund Balance	(449,159)	(449,159)	(449,159)	(449,159)	-	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.

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from F23	% Change from FY23
Beginning Fund Balance	38,183	48,190	48,190	44,982	(3,208)	-6.66%
REVENUES						
Investment Income	189	500	5	500	-	0.00%
Miscellaneous	9,818	4,450	1,737	4,450	-	0.00%
Total Revenues	10,007	4,950	1,742	4,950	-	0.00%
EXPENDITURES						
Public Safety Expenditures	-	4,950	4,950	4,950	-	0.00%
Total Expenditures	-	4,950	4,950	4,950	-	0.00%
 Increase (Decrease) in Fund Balance	 10,007	 -	 (3,208)	 -	 -	 0.00%
Ending Fund Balance	48,190	48,190	44,982	44,982	(3,208)	-6.66%



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 \$140,000 annually.

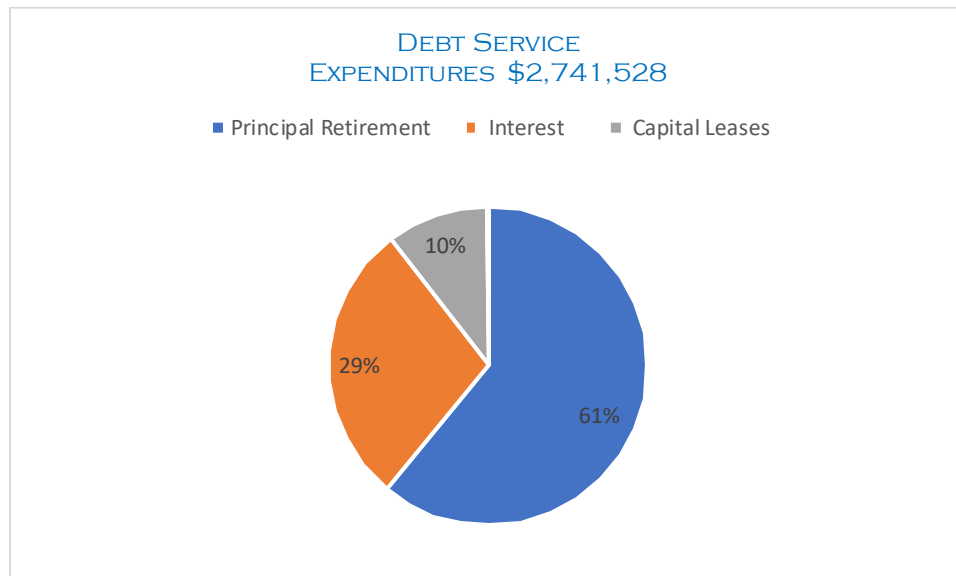
	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from F23	% Change from FY23
Beginning Fund Balance	93,546	70,918	70,918	72,977	2,059	0.00%
REVENUES						
Miscellaneous	132,054	140,000	131,853	140,000	-	0.00%
Interest	219	-	206	-	-	N/A
Total Revenues	132,273	140,000	132,059	140,000	-	0.00%
EXPENDITURES						
Street Projects	154,901	140,000	130,000	140,000	-	0.00%
Total Expenditures	154,901	140,000	130,000	140,000	-	0.00%
Balance	(22,628)	-	2,059	-	-	0.00%
Ending Fund Balance	70,918	70,918	72,977	72,977	2,059	0.00%

There will be a \$2.50 charge, per month, to residential utility customers in FY24. There will also be an \$8.00 charge, per month, to commercial customers in FY24.

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.

	FY22 Actual	FY23 Amended Budget	FY23 Year End Estimate	FY24 Proposed Budget	Variance from FY23	% Change from FY23
Beginning Fund Balance	-	(35,199)	(35,199)	(45,200)		
Ad Valorem Taxes	1,586,618	1,367,316	1,509,792	1,363,167	(4,149)	-0.30%
Interest	145	1,000	8,681	1,000	-	0.00%
Transfers	331,864	1,399,994	1,408,441	1,377,361	(22,633)	-1.62%
TOTAL RESOURCES	\$ 1,918,627	\$ 2,768,310	\$ 2,926,914	\$ 2,741,528	\$ (26,782)	-0.97%
Principal Retirement	1,034,412	1,609,446	1,778,000	1,673,000	63,554	3.95%
Interest	695,217	828,464	828,464	786,764	(41,700)	-5.03%
Capital Leases	218,497	324,750	324,750	276,114	(48,636)	-14.98%
Fiscal Agent Fees	5,700	5,650	5,700	5,650	-	0.00%
TOTAL EXPENDITURES	\$ 1,953,826	\$ 2,768,310	\$ 2,936,914	\$ 2,741,528	\$ (26,782)	-0.97%
GAAP						
Ending Fund Balance	(35,199)	(35,199)	(45,200)	(45,200)	(0)	0.00%



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

		FY22 Actual	FY 23 Amended Budget	FY 23 Year End Estimate	FY 24 Proposed Budget	Variance from FY23	% Change in budget from FY23 to FY24
512-842	12 Debt - Principal	510,000	0	0	0	0	N/A
512-843	12 Debt - Interest	38,050	0	0	0	0	N/A
512-844	12 Debt - Fees	0	0	0	0	0	N/A
	12-2012 Debt Service Total	548,050	0	0	0	0	N/A
513-862	13 COs Series A- Principal	120,000	0	0	0	0	N/A
513-863	13 COs Series A - Interest	34,675	0	0	0	0	N/A
513-864	13 COs Series A- Fees	250	0	0	0	0	N/A
	13-2013 COs Total	154,925	0	0	0	0	N/A
514-852	14 COs - Principal	90,000	95,000	90,000	95,000	0	0%
514-853	14 COs- Interest	83,000	80,800	84,915	78,188	-2,612	-3%
514-854	14 COs - Fees	500	250	250	250	0	0%
	14-2014 COs Total	173,500	176,050	175,165	173,438	-2,612	-1%
514-862	14 COs Series A - Principal	38,000	38,000	38,000	38,000	0	0%
514-863	14 COs Series A- Interest	910	587	1,150	203	-384	-65%
514-864	14 COs Series A - Fees	700	700	700	700	0	0%
	14-2014 COs Series A Total	39,610	39,287	39,850	38,903	-384	-1%
515-842	15 COs - Principal	15,000	15,000	15,000	15,000	0	0%
515-843	15 COs - Interest	553	416	750	263	-153	-37%
515-844	15 COs - Fees	450	700	450	700	0	0%
	15-2015 COs Total	16,003	16,116	16,200	15,963	-153	-1%
515-852	15 COs Series A - Principal	115,000	120,000	115,000	125,000	5,000	4%
515-853	15 COs Series A- Interest	75,050	70,350	75,050	65,450	-4,900	-7%
515-854	15 COs Series A - Fees	750	250	250	250	0	0%
	15-2015 COs Series A Total	190,800	190,600	190,300	190,700	100	0%
515-862	15 GOBs - Principal	115,000	120,000	115,000	125,000	5,000	4%
515-863	15 GOBs- Interest	166,338	161,638	166,340	156,738	-4,900	-3%
545-864	15 GOBs- Fees	250	500	500	500	0	0%
	15-2015 GOBs Total	281,588	282,138	281,840	282,238	100	0%
516-842	16 GOBs - Principal	310,000	325,000	310,000	355,000	30,000	9%
516-843	16 GOBs- Interest	220,000	204,125	227,750	187,125	-17,000	-8%
516-844	16 GOBs- Fees	250	250	250	250	0	0%
	16-2016 GOBs Total	530,250	529,375	538,000	542,375	13,000	2%

CITY OF EL CAMPO, TEXAS
FY23 DETAILED PROPOSED BUDGET
DEBT SERVICE FUND (CONTINUED)

		FY21 Actual	FY 22 Amended Budget	FY 22 Year End Estimate	FY 23 Proposed Budget	Variance from FY22	% Change in budget from FY22 to FY23
519-842	19 Tax Notes - Principal	80,000	80,000	80,000	80,000	0	0%
519-843	19 Tax Notes - Interest	7,030	5,510	8,550	3,990	-1,520	-28%
519-544	19 Tax Notes - Fees	300	500	500	500	0	0%
	19-2019 Tax Notes Total	87,330	86,010	89,050	84,490	-1,520	-2%
519-852	19 COs - Principal	40,000	40,000	40,000	35,000	-5,000	-13%
519-853	19 COs - Interest	45,750	43,750	45,750	41,875	-1,875	-4%
519-854	19 COs - Fees	400	500	500	500	0	0%
	19-2019 COs Total	86,150	84,250	86,250	77,375	-6,875	-8%
521-842	21 GOBs - Principal	0	525,000	510,000	555,000	30,000	0%
521-843	21 GOBs - Interest	30,400	52,925	68,450	39,500	-13,425	0%
521-844	21 GOBs - Fees	445	500	500	500	0	0%
	21-2021 GOBs Total	30,845	578,425	578,950	595,000	16,575	100%
521-845	21 COs - Principal	65,000	60,000	65,000	60,000	0	0%
521-846	21 COs - Interest	79,111	96,100	87,530	94,300	-1,800	0%
521-847	21 COs - Fees	415	500	500	500	0	0%
	21-2021 COs Total	144,526	156,600	153,030	154,800	-1,800	100%
521-848	21A COs - Principal	25,000	130,000	25,000	135,000	5,000	0%
521-849	21A COs - Interest	27,508	41,213	11,204	36,756	-4,457	0%
521-850	21A COs - Fees	0	500	500	500	0	0%
	21-2021 COs Series A Total	52,508	171,713	36,704	172,256	543	100%
522-842	22 GOBs - Principal	0	50,000	0	55,000	5,000	0%
522-843	22 GOBs - Interest	0	85,717	0	82,377	-3,340	0%
522-844	22 GOBs - Fees	0	500	0	500	0	0%
	22-2022 GOBs Total	0	136,217	0	137,877	1,660	100%
517-842	Gradall Capital Lease	5,727	19,640	19,640	0	-19,640	-100%
517-843	Street Sweeper Capital Lease	44,889	44,889	38,010	44,889	0	0%
517-845	Dump Truck Capital Lease	16,391	16,390	16,390	0	-16,390	-100%
517-846	Tractor/Shredder Capital Lease	17,701	17,700	17,700	0	-17,700	-100%
517-848	Jetting Machine Capital Lease	0	34,850	30,000	0	-34,850	-100%
520-810	Pneumatic Roller Capital Lease	31,367	31,367	31,367	0	-31,367	-100%
520-811	Asphalt Distributor Capital Lease	40,686	40,686	40,686	40,686	0	0%
520-812	AMI Water Meter Capital Lease	216,676	188,060	199,333	190,539	2,479	1%
	17- Capital Leases	373,436	393,582	393,126	276,114	-119,947	-30%
*** FUND (60) TOTAL EXPENDITURES ***		2,709,519	2,840,363	2,403,165	2,741,529	-93,321	-3%

CITY OF EL CAMPO
COMBINED OUTSTANDING DEBT SERVICE TO MATURITY

	Principal	Interest	Debt Service	Annual Debt Service
02/01/24	1,673,000	405,695	2,078,695	
08/01/24	0	381,069	381,069	2,459,764
02/01/25	1,550,000	378,168	1,928,168	
08/01/25	0	353,483	353,483	2,281,651
02/01/26	1,575,000	349,920	1,924,920	
08/01/26	0	328,575	328,575	2,253,495
02/01/27	1,550,000	324,875	1,874,875	
08/01/27	0	302,941	302,941	2,177,816
02/01/28	1,475,000	299,103	1,774,103	
08/01/28	0	278,294	278,294	2,052,397
02/01/29	1,530,000	274,319	1,804,319	
08/01/29	0	254,738	254,738	2,059,056
02/01/30	1,335,000	250,163	1,585,163	
08/01/30	0	231,925	231,925	1,817,088
02/01/31	1,205,000	226,738	1,431,738	
08/01/31	0	212,781	212,781	1,644,519
02/01/32	1,245,000	207,856	1,452,856	
08/01/32	0	193,431	193,431	1,646,288
02/01/33	1,100,000	188,781	1,288,781	
08/01/33	0	174,531	174,531	1,463,313
02/01/34	970,000	169,681	1,139,681	
08/01/34	0	157,544	157,544	1,297,225
02/01/35	1,005,000	152,494	1,157,494	
08/01/35	0	140,213	140,213	1,297,706
02/01/36	845,000	135,025	980,025	
08/01/36	0	125,141	125,141	1,105,166
02/01/37	870,000	119,841	989,841	
08/01/37	0	109,691	109,691	1,099,531
02/01/38	915,000	104,091	1,019,091	
08/01/38	0	93,484	93,484	1,112,575
02/01/39	950,000	87,559	1,037,559	
08/01/39	0	76,513	76,513	1,114,072
02/01/40	800,000	70,388	870,388	
08/01/40	0	62,238	62,238	932,625
02/01/41	825,000	55,875	880,875	
08/01/41	0	47,550	47,550	928,425
02/01/42	630,000	42,613	672,613	
08/01/42	0	33,938	33,938	706,550
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	
	23,923,000	7,515,760	31,438,760	31,438,760

DEBT SERVICE FUND
GENERAL FUND
COMBINED OUTSTANDING DEBT SERVICE TO MATURITY

	Principal	Interest		Debt Service	Annual Debt Service
02/01/24	839,667	273,736		1,113,403	
08/01/24	0	260,194	533,930	260,194	1,373,597
02/01/25	773,996	258,755		1,032,751	
08/01/25	0	245,558	504,313	245,558	1,278,309
02/01/26	794,536	244,058		1,038,594	
08/01/26	0	234,626	478,684	234,626	1,273,220
02/01/27	773,446	233,064		1,006,509	
08/01/27	0	224,218	457,282	224,218	1,230,728
02/01/28	754,656	222,593		977,249	
08/01/28	0	214,329	436,922	214,329	1,191,578
02/01/29	784,085	212,641		996,726	
08/01/29	0	204,875	417,517	204,875	1,201,602
02/01/30	826,895	203,063		1,029,957	
08/01/30	0	190,553	393,616	190,553	1,220,511
02/01/31	858,154	188,616		1,046,770	
08/01/31	0	176,337	364,952	176,337	1,223,106
02/01/32	884,169	174,337		1,058,505	
08/01/32	0	161,659	335,996	161,659	1,220,164
02/01/33	854,953	159,597		1,014,550	
08/01/33	0	146,525	306,122	146,525	1,161,075
02/01/34	756,160	144,337		900,497	
08/01/34	0	132,831	277,169	132,831	1,033,329
02/01/35	785,115	130,519		915,634	
08/01/35	0	118,858	11,661	118,858	1,034,492
02/01/36	638,260	116,483		754,743	
08/01/36	0	106,902	223,385	106,902	861,645
02/01/37	652,720	104,527		757,247	
08/01/37	0	94,690	199,217	94,690	851,937
02/01/38	691,640	92,128		783,768	
08/01/38	0	81,854	173,982	81,854	865,622
02/01/39	721,100	79,042		800,142	
08/01/39	0	68,338	147,379	68,338	868,479
02/01/40	585,000	65,400		650,400	
08/01/40	0	57,250	122,650	57,250	707,650
02/01/41	600,000	54,188		654,188	
08/01/41	0	45,863	100,050	45,863	700,050
02/01/42	630,000	42,613		672,613	
08/01/42	0	33,938	76,550	33,938	706,550
02/01/43	515,000	32,250		547,250	
08/01/43	0	23,200	55,450	23,200	570,450
02/01/44	535,000	23,200		558,200	
08/01/44	0	13,800	37,000	13,800	572,000
02/01/45	550,000	13,800		563,800	
08/01/45	0	4,125	17,925	4,125	567,925
02/01/46	275,000	4,125	4,125	279,125	279,125
	16,079,550	5,913,594		21,993,143	21,993,143

UTILITY FUND
COMBINED OUTSTANDING DEBT SERVICE TO MATURITY

	Principal	Interest	Debt Service	Annual Debt Service
02/01/24	833,334	131,959	965,292	
08/01/24	0	120,875	120,875	1,086,168
02/01/25	776,004	119,413	895,417	
08/01/25	0	107,925	107,925	1,003,341
02/01/26	780,464	105,862	886,326	
08/01/26	0	93,949	93,949	980,275
02/01/27	776,555	91,811	868,366	
08/01/27	0	78,722	78,722	947,088
02/01/28	720,345	76,510	796,854	
08/01/28	0	63,965	63,965	860,819
02/01/29	745,915	61,677	807,592	
08/01/29	0	49,862	49,862	857,454
02/01/30	508,106	47,100	555,205	
08/01/30	0	41,372	41,372	596,577
02/01/31	346,846	38,122	384,968	
08/01/31	0	36,445	36,445	421,412
02/01/32	360,832	33,520	394,351	
08/01/32	0	31,772	31,772	426,123
02/01/33	245,047	29,184	274,231	
08/01/33	0	28,006	28,006	302,238
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
	7,843,451	1,602,166	9,445,617	9,445,617

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
02/01/24	95,000	39,806	134,806	
08/01/24		38,381	38,381	173,188
02/01/25	100,000	38,381	138,381	
08/01/25		36,381	36,381	174,763
02/01/26	105,000	36,381	141,381	
08/01/26		34,281	34,281	175,663
02/01/27	100,000	34,281	134,281	
08/01/27		32,281	32,281	166,563
02/01/28	100,000	32,281	132,281	
08/01/28		30,281	30,281	162,563
02/01/29	105,000	30,281	135,281	
08/01/29		28,181	28,181	163,463
02/01/30	125,000	28,181	153,181	
08/01/30		25,681	25,681	178,863
02/01/31	130,000	25,681	155,681	
08/01/31		23,081	23,081	178,763
02/01/32	135,000	23,081	158,081	
08/01/32		20,381	20,381	178,463
02/01/33	140,000	20,381	160,381	
08/01/33		17,581	17,581	177,963
02/01/34	145,000	17,581	162,581	
08/01/34		14,681	14,681	177,263
02/01/35	150,000	14,681	164,681	
08/01/35		11,963	11,963	176,644
02/01/36	155,000	11,963	166,963	
08/01/36		9,153	9,153	176,116
02/01/37	160,000	9,153	169,153	
08/01/37		6,253	6,253	175,406
02/01/38	170,000	6,253	176,253	
08/01/38		3,172	3,172	179,425
02/01/39	175,000	3,172	178,172	178,172
	2,090,000	703,275	2,793,275	2,793,275

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
02/01/24	38,000	203	38,203	38,203
	38,000	203	38,203	38,203

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
02/01/24	15,000	172	15,172	
08/01/24		91	91	15,263
02/01/25	15,000	91	15,091	15,091
	30,000	353	30,353	30,353

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
02/01/24	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
	1,840,000	423,525	2,263,525	2,263,525

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
02/01/24	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
	4,260,000	2,063,181	6,323,181	6,323,181

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
02/01/24	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	
	6,050,000	1,927,750	7,977,750	7,977,750

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
02/01/24	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
	240,000	7,220	247,220	247,220

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
02/01/24	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
	920,000	164,725	1,084,725	1,084,725

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
02/01/24	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
	2,210,000	146,725	2,356,725	2,356,725

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
02/01/24	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
	3,065,000	947,000	4,012,000	4,012,000

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

	Principal	Interest	Debt Service	Annual Debt Service
02/01/24	135,000	19,306	154,306	
08/01/24		17,450	17,450	171,756
02/01/25	140,000	17,450	157,450	
08/01/25		15,963	15,963	173,413
02/01/26	140,000	15,963	155,963	
08/01/26		14,650	14,650	170,613
02/01/27	145,000	14,650	159,650	
08/01/27		13,291	13,291	172,941
02/01/28	145,000	13,291	158,291	
08/01/28		11,931	11,931	170,222
02/01/29	150,000	11,931	161,931	
08/01/29		10,525	10,525	172,456
02/01/30	155,000	10,525	165,525	
08/01/30		7,425	7,425	172,950
02/01/31	160,000	7,425	167,425	
08/01/31		5,025	5,025	172,450
02/01/32	165,000	5,025	170,025	
08/01/32		2,550	2,550	172,575
02/01/33	170,000	2,550	172,550	172,550
	1,505,000	216,925	1,721,925	1,721,925

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

	Principal	Interest	Debt Service	Annual Debt Service
02/01/24	55,000	41,189	96,189	
08/01/24		41,189	41,189	137,377
02/01/25	60,000	39,750	99,750	
08/01/25		39,750	39,750	139,500
02/01/26	60,000	38,250	98,250	
08/01/26		38,250	38,250	136,500
02/01/27	65,000	36,688	101,688	
08/01/27		36,688	36,688	138,375
02/01/28	65,000	35,063	100,063	
08/01/28		35,063	35,063	135,125
02/01/29	70,000	33,375	103,375	
08/01/29		33,375	33,375	136,750
02/01/30	75,000	31,563	106,563	
08/01/30		31,563	31,563	138,125
02/01/31	80,000	29,625	109,625	
08/01/31		29,625	29,625	139,250
02/01/32	80,000	27,625	107,625	
08/01/32		27,625	27,625	135,250
02/01/33	85,000	25,563	110,563	
08/01/33		25,563	25,563	136,125
02/01/34	90,000	23,375	113,375	
08/01/34		23,375	23,375	136,750
02/01/35	95,000	21,063	116,063	
08/01/35		21,063	21,063	137,125
02/01/36	95,000	18,688	113,688	
08/01/36		18,688	18,688	132,375
02/01/37	95,000	16,313	111,313	
08/01/37		16,313	16,313	127,625
02/01/38	110,000	13,750	123,750	
08/01/38		13,750	13,750	137,500
02/01/39	115,000	10,938	125,938	
08/01/39		10,938	10,938	136,875
02/01/40	120,000	8,000	128,000	
08/01/40		8,000	8,000	136,000
02/01/41	125,000	4,938	129,938	
08/01/41		4,938	4,938	134,875
02/01/42	135,000	1,688	136,688	
08/01/42		1,688	1,688	138,375
	1,675,000	914,877	2,589,877	2,589,877

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

	Principal	Interest	Debt Service
10/26/23	95,248	176,347	271,595
10/26/24	139,183	174,365	313,548
10/26/25	181,201	171,470	352,671
10/26/26	223,604	167,701	391,305
10/26/27	267,402	163,050	430,452
10/26/28	308,184	157,488	465,672
10/26/29	350,511	151,078	501,589
10/26/30	400,008	143,788	543,796
10/26/31	452,630	135,467	588,097
10/26/32	508,547	126,053	634,600
10/26/33	567,940	115,475	683,415
10/26/34	630,998	103,662	734,660
10/26/35	704,845	90,537	795,382
10/26/36	783,675	75,876	859,551
10/26/37	867,793	59,576	927,369
10/26/38	957,529	41,526	999,055
10/26/39	1,038,903	21,609	1,060,512
	8,478,201	2,075,068	10,553,269

CAPITAL IMPROVEMENT PROGRAM

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

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

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

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

Streets Projects

- ❖ *Sealcoating: \$374,625 annually to rehabilitate streets throughout El Campo, this is a multi-year effort.*

Water and Sewer Projects

- ❖ *Main Replacement: \$300,000 annually for rehabilitation on water collection mains or distribution mains. These funds are used throughout the fiscal year on areas identified as in need of system repair.*
- ❖ *Plant Maintenance: \$341,385 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 FY23 Strategic Plan.*



CITY OF EL CAMPO, CITY HALL FLAGPOLE

APPENDIX A: BUDGET ORDINANCE AND TAX ORDINANCE

BUDGET ORDINANCE No. 2023-XX

AN ORDINANCE ADOPTING AND APPROVING A BUDGET AND APPROPRIATING FUNDS FOR THE CITY OF EL CAMPO, TEXAS, FOR THE FISCAL YEAR OCTOBER 1, 2023, THROUGH SEPTEMBER 30, 2024, AND SETTING FORTH THE APPROPRIATIONS FOR SAID BUDGET.

WHEREAS, heretofore a budget for the fiscal year October 1, 2023, through September 30, 2024, 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, 2023, and ending September 30, 2024.

SECTION 2: That there is hereby appropriated the sum of \$11,576,820 to the General Fund for the payment of operating expenses and necessary capital outlay for the city government.

SECTION 3: That there is hereby appropriated the sum of \$7,500 to the Juvenile Case Management Fund for expenses associated with juvenile case management of the Court.

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

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

SECTION 6: That there is hereby appropriated the sum of \$5,011,740 to the Water and Sewer Utility Fund for water and sewer operating expenses, necessary capital outlay and principal and interest payments on bonds and other debt instruments as they mature for the water and sewer departments.

SECTION 7: That there is hereby appropriated the sum of \$2,753,623 to the Solid Waste Fund for the contracted garbage collection and related billing.

SECTION 8: That there is hereby appropriated the sum of \$2,741,528 to the Debt Service Fund for the purpose of paying interest and principal payments on bonds and other debt instruments as they mature.

SECTION 9: That there is hereby appropriated the sum of \$2,424,905 to the EMS Fund for the purpose of providing emergency medical services.

SECTION 10: That there is hereby appropriated the sum of \$311,743 to the Information Technology Fund for the purpose of providing technology for city services.

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

SECTION 13: That there is hereby appropriated the sum of \$140,000 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 there is hereby appropriated the sum of \$7,500 to the Court Technology Fund for expenses associated with technology of the Court.

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

PASSED, APPROVED AND ADOPTED THIS 11th DAY OF SEPTEMBER 2023.

TAX ORDINANCE No. 2023-XX

AN ORDINANCE SETTING THE TAX RATE AND LEVYING A TAX UPON ALL PROPERTY SUBJECT TO TAXATION WITHIN THE CITY OF EL CAMPO, TEXAS, FOR THE YEAR 2023; 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 2023 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.xxxx on each \$100.00 worth of taxable property at 100% assessed valuation.

SECTION 2: That the taxes herein levied, when collected, shall be appropriated among the funds and departments of the municipal government of the City of El Campo, Texas, for the purposes hereinafter set forth as follows, to wit:

For Maintenance and Operation for the General Fund \$0.xxxx

For Payment of Principal and Interest on Combined Tax and Revenue Certificates of Obligation, Series 2014, 2014A, 2015, 2015 Series A, Tax Notes 2019, 2019, 2021, 2021A and General Obligation Refunding Bonds Series 2015, 2016, 2021, 2022 \$0.xxxx

TOTAL TAX LEVY

\$0xxxx.

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

SECTION 4: That the taxes herein levied are payable on or before January 31, 2024. 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 11th DAY OF SEPTEMBER, 2023.

APPENDIX B: REVENUE SCHEDULE

CITY OF EL CAMPO, TEXAS
FY 24 DETAILED PROPOSED BUDGET
REVENUE SCHEDULE

		FY22 Actual	FY23 Amended	FY23 Estimate	FY24 Proposed
4110	CURRENT PROPERTY TAXES	2,772,587	2,909,759	2,750,000	3,168,959
4111	PRIOR YEAR TAXES	71,572	66,500	66,500	66,500
4112	PENALTY, INTEREST & COSTS	50,894	45,365	45,500	52,000
4120	SALES TAX ALLOCATION	5,665,055	5,635,900	5,635,801	5,692,260
4130	UF FRANCHISE TAX (5%)	195,255	205,990	205,990	216,290
4131	FRANCHISE TAX - GAS (5%)	110,907	96,530	104,592	96,530
4132	FRANCHISE TAX - AEP	301,571	306,995	323,220	306,995
4133	FRANCHISE TAX - WCEC	125,334	104,445	101,794	104,445
4134	FRANCHISE TAX - TELEPHONE	32,439	36,925	35,000	36,925
4135	FRANCHISE TAX - CABLE (5%)	33,789	41,145	39,000	41,145
4136	FRANCHISE TAX - GARBAGE (8%)	193,899	213,875	202,725	220,000
4140	MIXED BEVERAGE TAX	37,151	21,100	27,000	21,100
4141	INDUSTRIAL AGREEMENT TAX	9,484	16,880	10,000	16,880
1 TAXES		\$9,599,939	\$9,701,409	\$9,547,122	\$10,040,029
4204	COUNTY ARREST FEES	222	0	202	0
4205	CDC CONTRIBUTION	4,473	0	4,000	0
4206	ECISD CONTRIBUTION	157,047	260,000	131,325	260,000
4207	GRANT REVENUE	116,985	15,000	200,000	15,000
4208	CORONAVIRUS RELIEF FUND	2,825	0	2,825	0
2 INTERGOVERNMENTAL		\$281,552	\$275,000	\$338,352	\$275,000
4312	BUSINESS LICENSE	4,758	7,000	3,000	7,000
4314	BUILDING PERMITS	154,095	65,000	67,500	68,250
4316	ELECTRICAL PERMITS	14,574	9,000	13,000	9,000
4317	FIRE PERMITS	3,599	500	1,550	500
4318	PLUMBING PERMITS	13,498	12,000	12,000	12,000
4322	MECHANICAL PERMITS	24,547	7,500	19,000	7,500
4324	BUILDING CONTRACTORS LIC	27,875	25,000	25,450	25,000
4325	HEALTH PERMITS	11,300	11,000	0	11,000
4328	DOG LICENSES	4,461	5,200	3,300	5,200
4330	BICYCLE LICENSE	30	200	25	200
4331	REPORTS	1,894	1,400	1,725	1,400
3 LICENSE & PERMITS		\$260,630	\$143,800	\$146,550	\$147,050
4410	MUNICIPAL COURT FINES	237,418	300,000	220,000	300,000
4411	INDIGENT DEFENSE FUND	439	3,560	400	3,560
4412	CIVIL JUSTICE FEE STATE	9	100	10	100
4413	CIVIL JUSTICE FEE CITY	1	10	1	10
4115	JUVENILE CASE MGMT FEE	4,000	0	3,175	0
4 FINES		\$241,866	\$303,670	\$223,586	\$303,670

CITY OF EL CAMPO, TEXAS
FY 24 DETAILED PROPOSED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY22	FY23	FY23	FY24
		Actual	Amended	Estimate	Proposed
4501	RETURN CHECK FEE	-30	5,000	0	5,000
4502	ANIMAL SHELTER FEES	3,085	3,400	2,700	3,400
4503	MOWING & DEMOLITION FEES	444	2,000	450	2,000
4508	SPECIAL USE PERMIT	1,000	1,000	1,000	1,000
4504	P & Z/BOA FEES	5,020	1,500	1,400	1,500
4507	RECREATIONAL FEES	12,005	11,500	1,000	11,500
4509	AQUATIC CENTER FEES	194,719	200,000	170,000	200,000
5 CHARGES FOR SERVICES		\$216,243	\$224,400	\$176,550	\$224,400
4602	SALE OF FIXED ASSETS	0	10,000	0	10,000
4603	CASH OVER (SHORT)	18	0	10	0
4604	MISCELLANEOUS REVENUE	42,218	30,000	40,000	30,000
4610	CULVERT REVENUE	38,916	15,000	38,000	15,000
4620	LAND & BUILDING LEASES	5,300	25,600	5,300	1,600
6 MISCELLANEOUS		\$86,452	\$80,600	\$83,310	\$56,600
4701	INTEREST INCOME	10,425	7,444	4,500	44,000
7 INTEREST		\$10,425	\$7,444	\$4,500	\$44,000
GENERAL FUND REVENUES		\$10,697,107	\$10,736,323	\$10,519,970	\$11,090,749
4803	TRANSFER FROM F03	57,400	57,400	57,400	57,400
4805	TRANSFER FROM F24 H/M	43,167	54,500	54,500	54,500
4806	TRANSFER FROM F93 FUND	134,836	55,125	134,839	55,125
4807	TRANSFER FROM F02 OPER SUPPORT	272,100	311,546	311,546	311,546
4822	TRANSFER FROM F19 JUVENILE CASE MANAGEMENT	-2,998	7,500	1,500	7,500
8 TRANSFERS		\$504,505	\$486,071	\$559,785	\$486,071
GENERAL FUND RESOURCES		\$504,505	\$486,071	\$559,785	\$486,071
4680	COURT TECHNOLOGY REVENUE	7,196	7,500	6,250	7,500
6 MISCELLANEOUS		\$7,196	\$7,500	\$6,250	\$7,500
4701	INTEREST INCOME	11	0	0	0
7 INTEREST		\$11	\$0	\$0	\$0
COURT TECHNOLOGY FUND REVENUES		\$7,207	\$7,500	\$6,250	\$7,500
4683	JUVENILE CASE MANAGEMENT REVENUE	4,461	7,500	1,500	7,500
6 MISCELLANEOUS		\$4,461	\$7,500	\$1,500	\$7,500
4701	INTEREST INCOME	0	0	0	0
7 INTEREST		\$0	\$0	\$0	\$0
JUVENILE CASE MANAGEMENT FUND REVENUES		\$4,461	\$7,500	\$1,500	\$7,500

CITY OF EL CAMPO, TEXAS
FY 24 DETAILED PROPOSED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY22	FY23	FY23	FY24
		Actual	Amended	Estimate	Proposed
4100	REVENUES	171,565	160,000	160,000	160,000
4102	PENALTY	0	0	0	0
1	TAXES	\$171,565	\$160,000	\$160,000	\$160,000
4701	INTEREST INCOME	111	0	0	0
7	INTEREST	\$111	\$0	\$0	\$0
HOTEL/MOTEL FUND REVENUES		\$171,677	\$160,000	\$160,000	\$160,000
4505	REVENUES	123,542	115,000	115,000	115,000
5	FEES	\$123,542	\$115,000	\$115,000	\$115,000
4701	INTEREST INCOME	166	0	115	0
7	INTEREST	\$166	\$0	\$115	\$0
CIVIC CENTER FUND REVENUES		\$123,708	\$115,000	\$115,115	\$115,000
4824	TRANSFER FROM F24	43,167	54,500	54,500	54,500
8	TRANSFERS	\$43,167	\$54,500	\$54,500	\$54,500
CIVIC CENTER FUND RESOURCES		\$43,167	\$54,500	\$54,500	\$54,500
4604	MISCELLANEOUS	9,818	4,450	1,737	4,450
6	MISCELLANEOUS	\$9,818	\$4,450	\$1,737	\$4,450
4701	INTEREST INCOME	189	500	5	500
7	INTEREST	\$189	\$500	\$5	\$500
POLICE SEIZURE FUND REVENUES		\$10,007	\$4,950	\$1,742	\$4,950
4110	CURRENT PROPERTY TAXES	1,528,687	1,335,316	1,460,969	1,331,167
4111	PRIOR YEAR TAXES	32,853	20,000	30,392	20,000
4112	PENALTY AND INTEREST	25,078	12,000	18,431	12,000
1	TAXES	\$1,586,618	\$1,367,316	\$1,509,792	\$1,363,167
4701	INTEREST INCOME	145	1,000	8,681	1,000
7	INTEREST	\$145	\$1,000	\$8,681	\$1,000
DEBT SERVICE REVENUES		\$1,586,763	\$1,368,316	\$1,518,473	\$1,364,167
4807	TRANSFER FROM F02	219,154	1,297,284	1,305,731	1,276,706
4809	TRANSFER FROM F93	112,710	102,710	102,710	100,655
8	TRANSFERS	\$331,864	\$1,399,994	\$1,408,441	\$1,377,361
DEBT SERVICE FUND RESOURCES		\$331,864	\$1,399,994	\$1,408,441	\$1,377,361

CITY OF EL CAMPO, TEXAS
FY 24 DETAILED PROPOSED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY22 Actual	FY23 Amended	FY23 Estimate	FY24 Proposed
4110	WATER COLLECTIONS	2,071,967	2,153,775	2,270,476	2,395,115
4120	SEWER COLLECTIONS	2,230,896	2,318,985	2,333,313	2,320,385
4140	BULK WATER SALES	2,531	1,000	1,500	1,000
1 CHARGES FOR SERVICES		\$4,305,394	\$4,473,760	\$4,605,289	\$4,716,500
4300	PENALTY COLLECTIONS	117,082	110,000	110,000	110,000
4310	WATER TAPS	18,838	10,000	17,000	10,000
4320	SEWER TAPS	13,410	10,000	11,100	10,000
4330	REINSTATMENT FEES	48,660	40,000	45,000	40,000
3 FEES AND PENALTIES		\$197,990	\$170,000	\$183,100	\$170,000
4601	RETURNED CHECK FEES	1,680	1,700	1,500	1,700
4603	CASH OVER (SHORT)	3	0	10	0
4645	MISCELLANEOUS	16,244	30,440	12,500	30,440
4651	REIMBURSEMENT - LOST LAGOON	116,958	19,000	125,480	0
6 MISCELLANEOUS		\$134,885	\$51,140	\$139,490	\$32,140
4701	INTEREST INCOME	23,742	7,000	2,400	7,000
4702	GAIN/LOSS INVESTMENTS	0	0	0	0
7 INTEREST		\$23,742	\$7,000	\$2,400	\$7,000
WATER AND SEWER FUND REVENUES		\$4,662,011	\$4,701,900	\$4,930,279	\$4,925,640
4802	TRANSFER FROM OTHER ACCOUNT	0	0	0	0
4803	TRANSFER FROM F03	86,100	86,100	86,100	86,100
4806	TRANSFER FROM F60	0	0	0	0
4897	TRANSFER FROM F05	0	0	0	0
8 TRANSFERS		\$86,100	\$86,100	\$86,100	\$86,100
WATER AND SEWER FUND RESOURCES		\$86,100	\$86,100	\$86,100	\$86,100
4110	GARBAGE SERVICE	2,435,684	2,534,100	2,470,240	2,610,123
1 CHARGES FOR SERVICES		\$2,435,684	\$2,534,100	\$2,470,240	\$2,610,123
4615	BILLING FEE	135,540	143,500	143,500	143,500
6 MISCELLANEOUS		\$135,540	\$143,500	\$143,500	\$143,500
4701	INTEREST INCOME	48	0	116	0
7 INTEREST		\$48	\$0	\$116	\$0
SOLID WASTE REVENUES		\$2,571,272	\$2,677,600	\$2,613,856	\$2,753,623

CITY OF EL CAMPO, TEXAS
FY 24 DETAILED PROPOSED BUDGET
REVENUE SCHEDULE (CONTINUED)

		FY22	FY23	FY23	FY24
		Actual	Amended	Estimate	Proposed
4202	ESD #4 CONTRIBUTION	1,216,005	1,328,605	1,216,005	1,490,805
2 INTERGOVERNMENTAL		\$1,216,005	\$1,328,605	\$1,216,005	\$1,490,805
4505	AMBULANCE FEES	872,476	825,000	850,000	900,000
5 CHARGES FOR SERVICES		\$872,476	\$825,000	\$850,000	\$900,000
4604	AMBULANCE PERMITS	500	1,500	500	1,500
4604	MISCELLANEOUS	23,221	16,000	20,750	16,000
4605	REIMBURSEMENT TX COMPTROLLER	0	0	0	0
4610	TRANSFER AGREEMENT	50,000	15,000	50,000	15,000
4645	NON-GOVT GRANTS	57,246	0	57,246	0
6 MISCELLANEOUS		\$130,967	\$32,500	\$128,496	\$32,500
4701	INTEREST INCOME	92	1,600	1	1,600
7 INTEREST		\$92	\$1,600	\$1	\$1,600
EMS REVENUES		\$2,219,540	\$2,187,705	\$2,194,502	\$2,424,905
4801	TRANSFER FROM F01	234,000	234,000	234,000	234,000
4802	TRANSFER FROM F02	62,000	62,000	62,000	70,313
4809	TRANSFER FROM F93	7,430	7,430	7,430	7,430
8 TRANSFERS		\$303,430	\$303,430	\$303,430	\$311,743
INFORMATION TECHNOLOGY FUND RESOURCES		\$303,430	\$303,430	\$303,430	\$311,743
4801	TRANSFER FROM F01	149,270	149,270	149,270	149,270
4802	TRANSFER FROM F02	20,430	20,430	20,430	20,430
8 TRANSFERS		\$169,700	\$169,700	\$169,700	\$169,700
FLEET REPLACEMENT RESOURCES		\$169,700	\$169,700	\$169,700	\$169,700
4630	TRANSPORTATION USER FEE	132,054	140,000	131,853	140,000
6 FEES		\$132,054	\$140,000	\$131,853	\$140,000
4701	INTEREST INCOME	219	0	206	0
7 INTEREST		\$219	\$0	\$206	\$0
TRANSPORTATION USER FEE FUND		\$132,273	\$140,000	\$132,059	\$140,000
TOTAL REVENUES		\$22,186,027	\$22,106,794	\$22,193,746	\$22,994,034
TOTAL TRANSFER		\$1,438,766	\$2,499,795	\$2,581,956	\$2,485,475
TOTAL RESOURCES		\$23,624,789	\$24,606,589	\$24,775,702	\$25,479,509

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



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