



ADOPTED BUDGET FY 2017-18

OCTOBER 1, 2017 -
SEPTEMBER 30, 2018



CITY OF EL CAMPO, TEXAS

Due to the passage of S. B. No. 656 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document:

This budget will raise more revenue from property taxes than last year's budgeted by an amount \$161,067, which is 4.08% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$19,616.

Upon calling for a vote for approval of an ordinance adopting the City of El Campo 2017-18 Fiscal Year Budget, the members of the City Council voted as follows:

City Council	Aye	Nay
Randy Collins, Mayor	x	
Richard Young, Mayor Pro-Tem	x	
Jeff Allgayer, District 1	X	
Gloria Harris, District 2		
Tommy Hitzfeld, District 3	x	
John Hancock, District 4	x	
Anisa Vasquez, At Large	x	

The municipal property taxes for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

Tax Year	2016	2015
Fiscal Year	2016-17	2015-16
Proposed Rate	\$0.61414	\$0.63000
Total Adopted Rate	\$0.61414	\$0.63000
Adopted Operating Rate	\$0.44191	\$0.43089
Adopted Debt Rate	\$0.17223	\$0.19911
Effective Tax Rate	\$0.58633	\$0.56345
Effective Operating Rate (M&O)	\$0.50200	\$0.39637
Maximum Operating Rate (M&O)	\$0.54216	\$0.53647
Debt Rate (I&S)	\$0.17223	\$0.19911
Rollback Rate	\$0.61415	\$0.63521

The total amount of outstanding municipal debt obligations (principal and interest) is as follows:

Type of Debt	Total Outstanding Debt	Current Year Debt
Property Tax Supported	\$27,308,169	\$1,277,922
Self- Supporting	\$10,729,028	\$914,741
Total Debt	\$38,037,197	\$2,192,663

Note: The Total amount of outstanding debt obligations considered self-supporting is currently secured by user fees. In the event such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.

Adopted Budget

CITY OF EL CAMPO, TX

Fiscal Year
October 1, 2017 – September 30, 2018

Mayor, At Large

Randy Collins

Mayor Pro-Tem, At Large

Richard Young

Council Members

Jeff AllgayerDistrict 1
Gloria Harris.....District 2
Tommy HitzfeldDistrict 3
John Hancock.....District 4
Anisa VasquezAt Large

Appointed Officials

Mindi Snyder..... City Manager
Ronny CollinsCity Attorney
Michelle Roy Municipal Court Judge

Division Directors

Chase Nielsen. Director of Emergency Medical Services
Courtney Sladek.....Deputy City Manager
Jerry Lewis Director of Utilities
Jimmy George, Jr. Volunteer Fire Chief
Kevin Thompson Interim Director of Public Works
Liz StaffBuilding Official
Penny Hornsby.....Director of Planning
Rene Garcia.....Director of Personnel
Terry Stanphill.....Chief of Police/Director of Public Safety

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City Of El Campo, Texas

Incorporated 1905

October 1, 2017

Honorable Mayor and Council:

We are pleased to present the Fiscal Year 2017-2018 Adopted Budget in accordance with City Charter requirements.

Cities have limited resources and therefore limited programs and services they can provide. This means that the fundamental choices we make drive the budget process. We are proud that we have maintained a financially sound organization and continue to look for ways to be more efficient and improve service as the economy remains uncertain. We are addressing the aging infrastructure head on and making great strides in both the streets and utility system.

There is no doubt that we continue to face challenges. These include the cost of municipal services, economic development, staffing levels and insurance costs, retention and a continued emphasis on long-range financial planning. With these challenges in mind, the FY17-18 budget was formulated to address them within the context of financial policies, available resources and a conservative financial forecast. The intent of doing all this is to enable us to continue implementing our Mission so we can attain our Vision. Our mission is:

The City of El Campo will support the quality of life, community character, and economic opportunity for all residents through the provisions of efficient and effective public services, public safety, economic development and fiscal responsibility.

For the past several years, the City has initiated and completed many public improvements and maintained adequate resources to provide a wide variety of services for the citizens. The challenge of maintaining the quality of life in the City continues to be a top priority.

The major concern over the next 3-5 years will be our ability or inability to properly fund upkeep and maintenance of our infrastructure and City facilities at a time when limited funds are available, while trying to fund our basic services.

The focus has been to explore doing more with what funds are available. The time has come that a tax increase is needed to maintain the level of service that our citizens are accustomed to and address the infrastructure needs that cannot continue to be deferred.

Achievements in FY17:

FY17 has seen a number of City Council priorities nearing completion. The City Comprehensive Plan has been updated and adopted. The first I69/US loop frontage road project is nearly complete, continued sealcoating

of existing roads, continued rehabilitation of water and wastewater main lines. The City has continued Tres Palacios Drainage Project, completed plan for Blue Creek Water Shed, completed plan for Town and Country Area, focused on downtown as a destination that will attract residents and tourists through partnership with Texas A&M University, marketed land availability to developers. Partnered with the CDC and a developer to attempt to bring the SW International Gateway Business Park to a 540 acre tract outside the city limits. Anticipate extension of water and sewer and creation of 100 + jobs.

Implementation of the Comprehensive Plan are slated for El Campo, the next five years, including FY17-18 and beyond.

Conclusion

Included in the budget is an adopted tax rate of \$.61414/\$100 of valuation, which is the same as FY17. This is necessary to maintain the current service level and also address our infrastructure needs. We were able to include merit adjustments up to 3% increase for employees. **No water and sewer rate increases are Adopted for FY18.** We still do not have the final CAD certified values or the final health insurance premiums so there is still a potential for adjustments as we go through the budget process.

The bright side that is not told here is that we are at a really pivotal spot right now in the life cycle of the City of El Campo. There are many projects going on and new business coming to town and interest being generated in our community thanks to the efforts of the retail recruitment and revitalization efforts that the City Council has supported. Next year should be a good one for the City in terms of growing our ad valorem tax on the commercial side as well as sales tax which will allow some tax relief to the residential tax rates which are largely supporting services right now.

This budget includes a fiscally conservative approach to evaluating the overall expenditures of the City. The Department Heads have spent a considerable amount of time in preparing this budget and in reviewing the details with the Finance staff and City Manager. In addition to dealing with the upcoming operating budget, they were asked to look into the future and submit their capital needs for the next five years. We came together as a team and ranked the capital priorities and that has been included in the Capital Improvement Program.

I owe a huge amount of thanks to our Department Heads who have worked with me to prepare this budget and to address the ways that we can operate more efficiently and serve the citizens better. Lastly, it is no small task to pull all of this information together and a special note of thanks goes to our Finance Staff for their efforts.

Sincerely,

Mindi Snyder
City Manager

FY17-18 Calendar of Strategic Planning and Budget Process

Q1

February: Employee Benefit Committee meeting strategizing FY18 health plan provisions

February 27: Distribution of budget calendar

March 31: Begin 2017-2018 budget preparation

Q2

April 10: Revenue review (Finance and Department heads). Fixed cost preparation.

May 3: Capital priorities ranking by Department heads

May 5: Distribute budgets to Department heads

June: Finance reviews budgets. Budget meetings with departments, City Manager and Finance.

June 26: Budget workshop (Council).

Q3

July: Prepare proposed budget

July 24: Present proposed budget to Council

August 14: Discussion of proposed 2017 tax rate; take record vote on proposed 2017 tax rate increase

schedule public hearing for August 28 (if necessary)

August 28: Call second public hearing (if necessary) on tax increase; public hearing on tax increase; Council work session on budget

September 11: Second public hearing on tax rate increase (if necessary); public hearing on proposed budget

September 25: Budget and tax adoption

Q4

October 1: First day of the fiscal year

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 of 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, PEG Fund, Debt Service Fund and Police Seizure Funds.

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

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

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

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

TRZ Fund: the TRZ Fund is used to facilitate value capture of the potential benefit or tax increment from a future transportation project. These projects must be shown to provide economic benefits to the region and address aspects that lead to economic benefits to the region.

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.

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.

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 and the EMS Fund.

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

- Depreciation is not budgeted, with the exception of the EMS Fund
- 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.

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.

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.

Capital Funds

Capital funds are used to account for the City's capital improvement projects. The City uses the modified accrual basis for both budgeting and accounting purposes.

General Government CIP Fund: The General Government CIP Fund is a capital fund that manages all of the capital projects related to the General Fund or any other Governmental Fund.

Utility CIP Fund: The Utility CIP Fund is a capital fund that manages all of the utility capital projects.

**CITY OF EL CAMPO
2017-2018 BUDGET
EXECUTIVE SUMMARY**

The following is a summary of key elements included in the Fiscal Year 2017-2018 Adopted Budget for the City of El Campo. The 2018 fiscal year begins October 1, 2017 and ends September 30, 2018.

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

The following is a summary of the FY18 Adopted Budget, FY17 Amended Budget, and the FY17 Adopted Budget.

FY18 Adopted Net Budget Summary

Fund	FY17 Adopted Budget	FY17 Amended Budget	FY18 Adopted Budget
General Fund	8,551,400	8,901,420	9,225,550
Court Technology Fund	-	-	5,000
Juvenile Case Mgmt Fund	8,000	8,000	6,500
Hotel/Motel Fund	160,000	160,000	160,000
Debt Service Fund	2,313,360	2,313,360	2,314,830
Police Seizure Fund	5,230	5,230	4,650
Water and Sewer Fund	3,895,780	3,895,780	3,898,210
Solid Waste Fund	1,830,040	1,830,040	1,885,000
EMS Fund	1,759,030	1,759,030	1,887,250
Information Technology	223,940	223,940	234,930
Fleet Replacement	95,680	95,680	142,700
General Gov't CIP	400,000	400,000	429,230
Utility CIP	490,000	490,000	490,000
Total	19,732,460	20,082,480	20,683,850

Budget Basis

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

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

Budgetary Management

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

A detailed review of departmental submissions is conducted to ensure that requests are complete and within the guidelines of the City Manager. The Finance Division prepares and provides budget estimates to all departments for many costs including salaries and benefits, utilities, and other costs. All other costs are held at the FY17 level. The base or target budgets prepared by departments are designed to provide the resources needed to maintain current service levels. Budgets submitted by departments are reviewed to make sure they include only those things necessary to maintain existing levels of service.

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

Fiscal and Budgetary Policies

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

Key Areas of Emphasis

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

Personnel

As a service providing organization, salaries and benefits account for the largest percentage of operating expenses. El Campo is similar to other cities in this respect. Personnel expenditures account for approximately 42% of total City operating and maintenance expenditures. The adopted budget includes 111 full time equivalent positions.

Highlights of the personnel section of the Adopted FY18 Budget:

- 3.00% merit adjustment, effective October 1, 2017, totaling \$141,698
 - Additional personnel includes an Assistant Finance Director and Custodian for the Public Safety Headquarters
 - Reclassifications, including the Deputy City Manager position and a Patrol position to IT
 - Certification pay adjustments
 - A Maintenance Worker position was eliminated in Streets
-
- An estimated increase health insurance premiums of 10%, with consultant bidding plan out

2017-2018 BUDGET BUDGET SUMMARY
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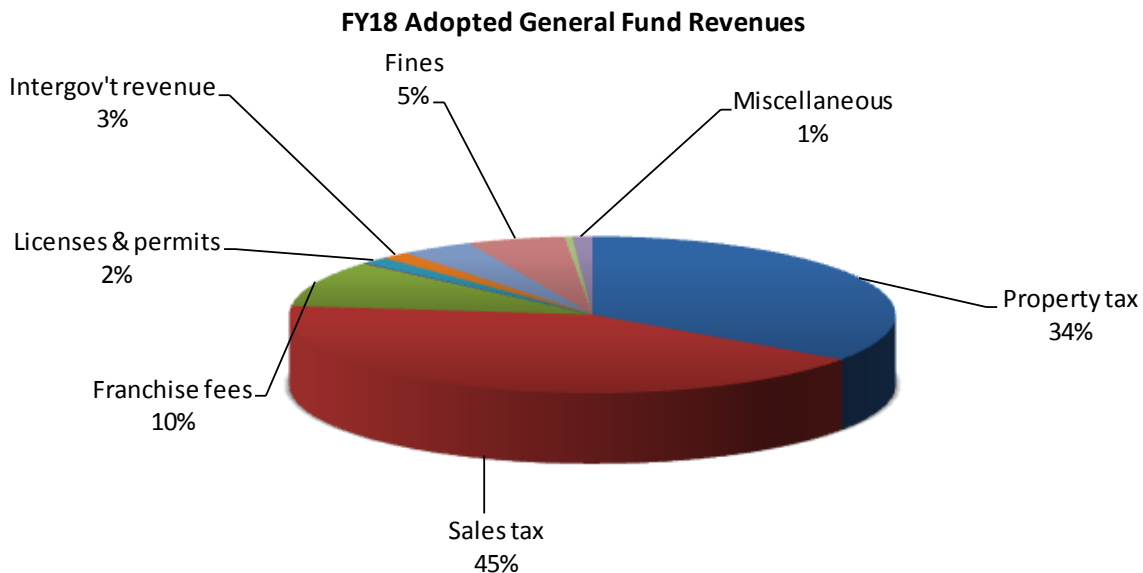
GENERAL FUND

The General Fund is the chief operating fund of the City. The General Fund is a constitutional fund and is utilized to account for all City revenues and expenditures except those, which are required to be classed in other constitutional funds. Included in this fund is: public safety, general government, public works and community services. The General Fund utilizes tax revenues, fines and forfeitures, charges for services, licenses and permits, intergovernmental revenue

and investment income to fund these services. This fund functions as a governmental fund, which is accounted for using a modified accrual basis of accounting.

Revenues

The General Fund revenues and transfers are projected at \$9,225,550. This is a \$221,576 increase from the previous fiscal year's estimate for year-end due to an increase in ad valorem taxes and sales tax.



Taxes

Advalorem tax, or property tax (including penalties and delinquent tax), is estimated at \$3,008,270 for FY18, which is an increase of \$82,300 due to new construction tax revenue and an increase in the maintenance and operations portion of the tax rate.

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

Franchise fees are the General Fund's third largest revenue source and are projected to decrease in FY18. Franchise fees are estimated to be \$827,730 for FY18, down \$1,000 from the year end estimate. Finally, alcoholic beverage taxes also remained stable at \$15,000, nearly equivalent to the FY17 year-end estimate.

Licenses and Permits

Licenses and permits are expected to increase in FY18. Licenses and permits are budgeted at \$122,640.

Intergovernmental Revenue

This source of revenue comes from the El Campo Independent School District for two School Resource Officers. This revenue source increased for FY18.

Charges for Services

Revenues in this category include: civic center fees, animal shelter fees, mowing fees, recreational fees, and aquatic center fees. This revenue category has seen increases for the last ten years, primarily because of aquatic center revenues. In the coming fiscal year, revenues are expected to be \$333,930. This is \$30,300 increase. This revenue source makes up 4% of total General Fund revenues.

Penalties, Fines and Forfeiture

Penalties, fines and forfeitures comprise the General Fund's fourth largest revenue source. This revenue source is expected to be at \$454,560.

Interest and Miscellaneous

The final revenue categories in the General Fund are interest, transfers and miscellaneous. Investment interest is budgeted at \$35,000 for FY18.

Miscellaneous revenues only constitute \$93,100 of the General Fund revenues. Included in this category are: sale of fixed assets, land leases, culvert revenue, gas and oil revenue.

Transfers

Transfers total \$551,850 and include transfers from the Hotel/Motel Fund, the Solid Waste Fund, the EMS Fund and the Water and Sewer Fund.

Expenditures and Transfers

The General Fund expenditures and transfers are budgeted at \$9,225,550.

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

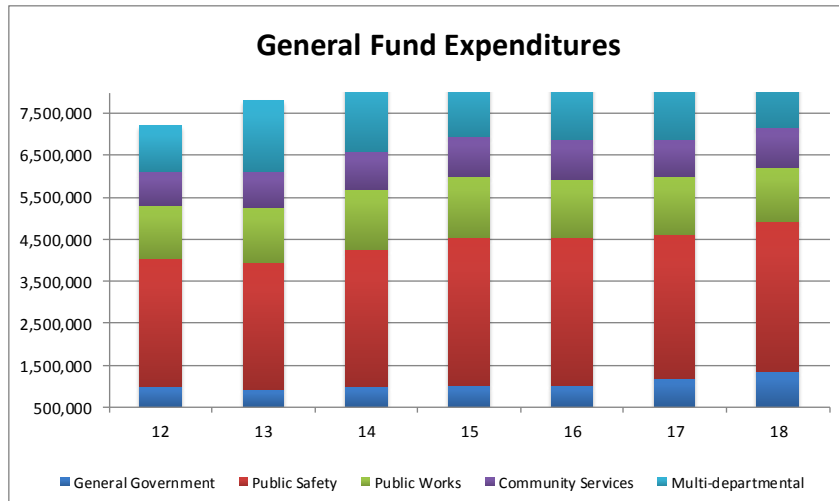
The largest General Fund expenditure is public safety, with a total budget of \$3,579,910, and an increase of \$95,120 or 2.73%. Public safety consists of: Police, Communications and Fire, and Emergency Management.

Multi-Departmental expenditures and transfers (Non-Departmental), total \$1,308,510 and \$731,990, respectively. Included in these expenditures are: property insurance, audit, attorney fees, and transfers to the Information Technology Fund, Fleet Replacement Fund and the Capital Project Fund.

Public Works comprises the third largest division. Total expenditures budgeted for FY18 is \$1,726,630. Public Works includes: Public Works Administration, Streets, Vehicle Maintenance and Parks and Facilities Maintenance.

The fourth largest category is General Government. For FY18, \$1,342,490 is budgeted, which represents a 16% increase, attributable to additional personnel. The budget includes Mayor and Council, Administration, Finance, Personnel, Municipal Court, and Inspections.

Finally, Community Services is the fifth largest expenditure in the General Fund. For FY18, \$975,400 is budgeted for Community Services Administration, Civic Center and Aquatic Center.



Categorical breakout of General Fund Expenditures

Personnel Services

The largest categorical expense in the General Fund is personnel services. This category increased 4.26% from the previous fiscal year. This is attributable to the pay adjustments, a 3.00% merit adjustment, effective October 1, 2018, and additional personnel, including an Assistant Finance Director and Custodian. The total budget for General Fund personnel is \$5,162,299.

Operational Expense

Operational expense is the second largest category in the General Fund and includes: insurance, communications, training and travel, electricity, natural gas, dues and subscriptions, and other maintenance costs. Total Operation Expense for the General Fund for FY18 is \$1,180,410.

Other Services

Other services is the third largest category in the General Fund and are expenses related to contracted services including engineering, legal fees, payments to appraisal district and payments to the outside agencies. This category has increased 7.53%.

Supplies

Supplies include office supplies, uniforms, gas and oil, minor equipment and various other supplies. This category is down 12.33% from FY17, of \$53,250 due to reductions in minor equipment, signage and fuel.

Repairs and maintenance

Repairs and maintenance expenditures are budgeted with a 7.33% decrease.

Fund Balance

It is the policy of the City to maintain an undesignated fund balance at a minimum of 90 days of current year budgeted expenditures. The City continues to meet this requirement. The policy also states that undesignated funds will be allowed to accumulate for capital projects. In FY17, additional funds were added to the fund balance.

COURT TECHNOLOGY FUND

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

Revenues

The Court Technology Fund revenues are projected at \$8,500. Funds match the FY17 year-end levels.

Expenditures

Expenditures are not budgeted at \$5,000, in an effort to restore the fund balance.

Fund Balance

Funds in the Court Technology Fund have been steadily expended on technological purchases for the court, including software to enable online payments of citations, and this fund will not carry a fund balance in FY17.

JUVENILE CASE MANAGEMENT FUND

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

Revenues

The Juvenile Case Management Fund revenues are projected at \$6,500. This mirrors the FY17 Year End estimate.

Expenditures and Transfers

Included in the Adopted Budget is \$6,500 for a transfer to the General Fund to support the Juvenile Case Manager in Municipal Court.

Fund Balance

The Juvenile Case Management Fund will not carry a fund balance.

HOTEL/MOTEL FUND

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

Revenues

Hotel/Motel tax revenues are projected at \$160,000, budgeted at the FY17 Year End Estimate.

Expenditures and Transfers

Hotel/Motel funds are used for two purposes: a payment to the Chamber of Commerce, in the amount of \$41,280. The Chamber provides information on developing the visitor industry in El Campo and a transfer for Civic Center operations and funding the marketing and tourism contracting, in the amount of \$118,720.

Fund Balance

The Hotel/Motel Fund does not carry a fund balance.

DEBT SERVICE FUND

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

Revenues and Transfers

The Debt Service Fund revenues and transfers are projected to total \$2,314,830. This is slightly larger than the 2017 budgeted amount due to recent issuances.

Taxes

Ad Valorem tax, or property tax, is estimated at \$1,248,750 for FY18.

Interest

The final revenue source in this fund is interest. Interest is projected at \$200 for FY18, which matches the year end estimate for FY17.

Transfers

A transfer in the amount of \$943,240 from the Water and Sewer Fund will be used for the debt associated with water and sewer projects and \$122,640 from the EMS Fund will be used to support the 2015 and 2016 GOB payments for the new Public Safety Building.

Expenditures

The Debt Service Fund expenditures are projected at \$2,313,360.

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

The largest Debt Service Fund expense is principal retirement, with a total budget of \$1,287,000. Principal is still outstanding for the 2008 Certificates of Obligation, 2010 Certificates of Obligation, 2012 General Obligation Bonds, 2013 Certificates of Obligation, 2013 Certificates of Obligation Series A, 2014 Tax Notes, 2014 Certificates of Obligation, 2014 Certificates of Obligation Series A, 2015 Certificates of Obligation, 2015 General Obligation Bonds and 2015 Certificates of Obligation Series A, and 2016 General Obligation Bonds.

Interest payments are the second largest category in the Debt Service Fund, totaling \$905,650.

Capital leases are the third largest category, in the amount of \$116,130 for the generators, street sweeper, dump truck, tractor/shredder and motor grader capital leases.

Finally, fiscal agent fees are the last category in the Debt Service Fund. Fiscal agent fees are projected at \$6,050 for FY18.

Fund Balance

Fund balance grew in FY17 by \$29,143, totaling \$122,069.

POLICE SEIZURE FUND

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

Revenues

Revenues for the Police Seizure Fund are projected at \$4,650 for FY18.

Expenditures

Expenditures for the Police Seizure are budgeted at \$4,650 for minor equipment.

Fund Balance

The Police Seizure Fund saw a decrease in fund balance in FY18, which is attributable to the purchase of equipment. The fund has \$100,393 in fund balance. It is anticipated that the fund levels will remain the same in FY18.

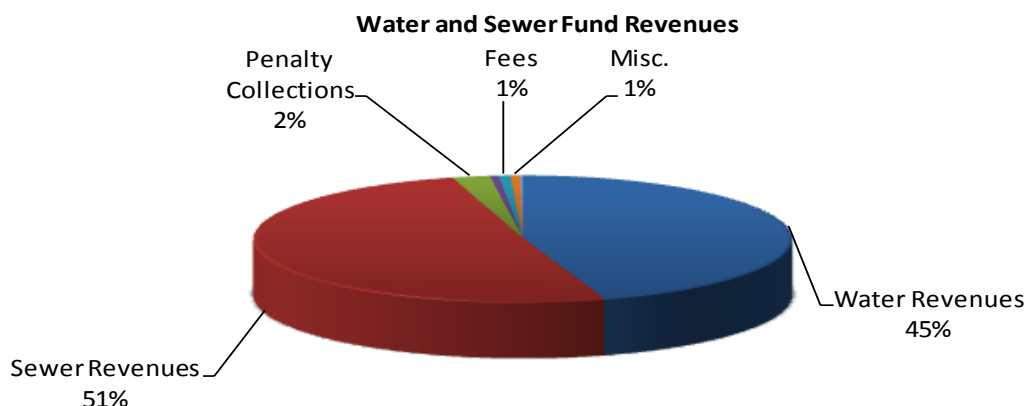
WATER AND SEWER FUND

The Water and Sewer Fund records transactions relative to the provision of water and wastewater services to the residents of the City. The Water and Sewer Fund utilizes water and sewer revenues, penalties, tap fees, reinstatement

fees, and interest to fund these services. This fund functions as an enterprise fund, which is accounted for using a cash basis of accounting.

Revenues and Transfers

The Water and Sewer revenues are projected at \$3,898,210. This is stable from the previous fiscal year, a decrease of only \$550 or 0.01%.



Water and Sewer Revenue

Sewer revenue is the largest revenue source in this fund and is estimated at \$1,930,070 for FY18, matches the FY17 level. **No sewer rate increases are Adopted in this budget.**

Water revenue is the second largest revenue source in this fund and is projected to be \$1,722,940 for FY18. **No water rate increases are Adopted in this budget.**

Penalty Collections

Penalty collections remain stable in the budget. The FY18 budget includes \$88,000 for penalties.

Interest

Investment interest is budgeted at \$7,000 for FY18.

Taps, Fees and Miscellaneous

Taps, fees and miscellaneous revenues only constitute \$69,200 of the Water and Sewer Fund revenues. Included in this category are: water taps, sewer taps, reinstatement fees, returned check fees and equity returns.

Transfers

Transfers only constitute \$81,000 (from the Solid Waste Fund) of the Water and Sewer Fund's resources.

Expenditures and Transfers

The Water and Sewer expenditures and transfers are projected at \$3,898,210.

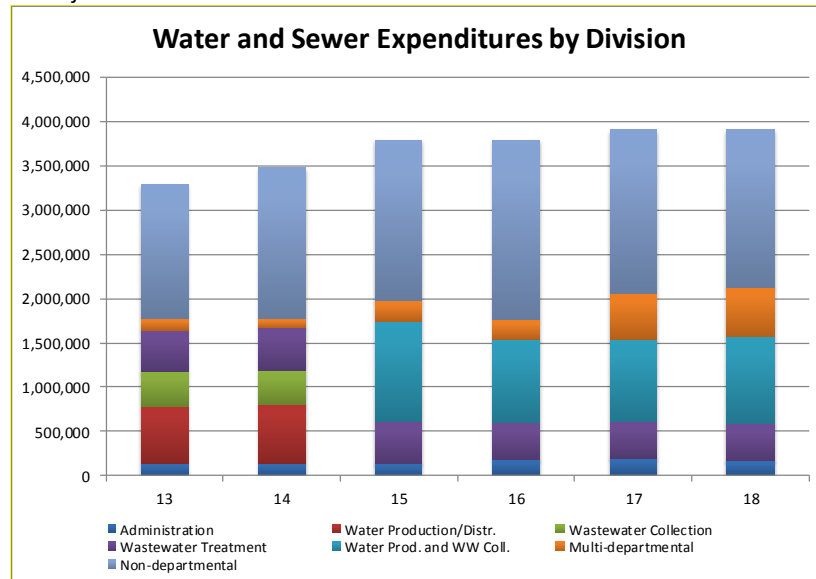
Water and Sewer expenses include: administrative services, water production and wastewater collection, wastewater treatment and multi-departmental and non-departmental.

The largest Water and Sewer Fund operating expense is Water Production and Wastewater Collection. Total expenditures budgeted for FY18 are \$983,040. Greater detail regarding expense can be found in the department summary section.

The second largest division is Wastewater Treatment Plant. For FY18, \$421,340 is budget for plant operations.

Administration is the third largest expense in the Water and Sewer Fund. For FY18, \$167,840 is budgeted for the administrative and billing function of this Fund.

Finally, Multi-departmental and transfers (Non-Departmental) round out the Water and Sewer Fund, with a total budget of \$2,325,990. Included in these expenditures are: insurance payments, audit, professional services, bad debt, residential developer incentives, and transfers to the General Fund, Information Technology Fund, Debt Service Fund and transfers for Capital Projects.



Categorical breakout of Water and Sewer Fund Expenditures

Personnel Services

The largest categorical expense in the Water and Sewer Fund is personnel services. Personnel services are projected to increase 2.97% over the previous fiscal year, attributable to the merit increase effective October 1.

Other Services

Other services are expenses related to contracted services including leak study, engineering services, lab testing fees, assessment fees to the state, and miscellaneous services. This category is the second largest expenditure category in the Water Sewer Fund and has increased 8.44%.

Operational Expense

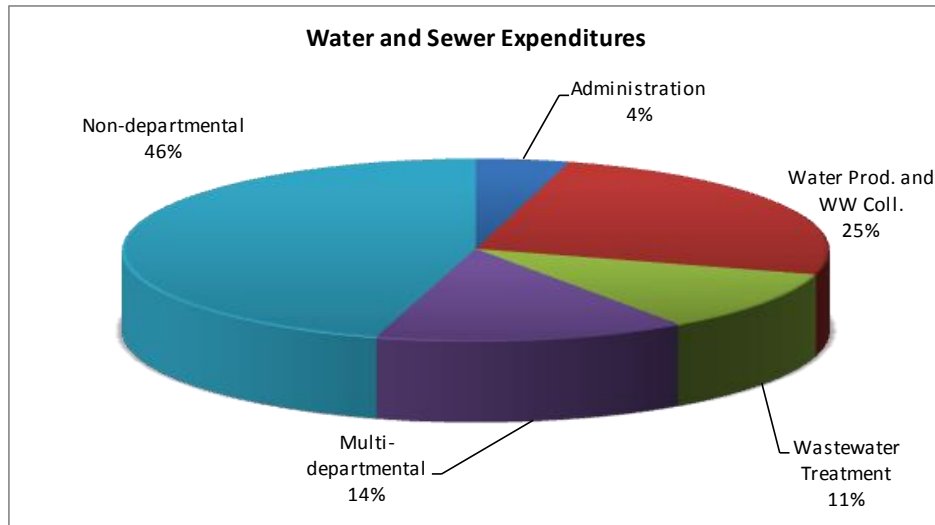
Operational expense is the third largest category in the Water and Sewer Fund and includes: insurance, communications, training and travel, electricity, natural gas, dues and subscriptions, and other maintenance costs. This category is projected to decrease by 0.55% from the previous fiscal year.

Repairs and maintenance

Repairs and maintenance expenditures are budgeted 2.97% increase.

Supplies

The smallest categorical expense for the Water and Sewer Fund is supplies for FY18. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other supplies. This category is down 2.97%.



Retained Earnings

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

SOLID WASTE FUND

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

Revenues

The Solid Waste Fund revenues are projected at \$1,885,000.

Garbage Service

Garbage service is estimated at \$1,750,000 for FY18, which remains stable from the FY17 year-end estimate.

Billing Fees

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

Expenditures and Transfers

The Solid Waste Fund expenditures are projected at \$1,885,000. Again, this is constant with the FY17 year-end estimate.

Garbage Contract

The majority of expenditures in this fund belong to garbage contracts. The City utilizes Waste Connection for garbage services; \$1,750,000 is budgeted for the FY18 fiscal year.

Transfers

Included in the FY18 Adopted Budget are transfers to both the General Fund, in the amount of \$54,000 and the Water and Sewer Fund, in the amount of \$81,000.

Retained Earnings

The Solid Waste Fund has nearly \$134,044 in retained earnings, funds which have carried over the last several fiscal years. In FY18, \$10,000 of these funds will be used for a recycling initiative.

EMS FUND

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

Revenues

The EMS Fund revenues are projected at \$1,887,250, with a large increase attributable to collections and funding from ESD #4.

Intergovernmental Revenue

Intergovernmental revenue is estimated at \$987,050 for FY18. These funds are distributed to the City from the Wharton County Emergency Services District #4. The City contracts with the District to provide emergency medical service to residents and visitors of West Wharton County.

Billing Fees

The second largest revenue source in the EMS Fund is billing fees. The FY18 projection is \$900,000.

Expenditures and Transfers

The EMS Fund expenditures are projected at \$1,887,250. 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 \$1,243,990 for FY18 and include funds for additional funds for merit increases and additional certification pay.

Operational Expense

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

Supplies

The next largest categorical expense for the EMS Fund is supplies for FY18. Supplies include office supplies, uniforms, gas and oil, minor equipment and various other medical supplies.

Repairs and maintenance

Repairs and maintenance expenditures budgeted at \$61,390 for vehicle maintenance and equipment maintenance.

Capital Expense

The fifth largest category is capital expenditures budgeted as \$72,620 for new equipment (\$10,000).

Other Services

Other services are expenses related to fees for the medical director, budgeted at \$9,000 for FY18.

Transfers

Transfers are planned for FY18 at \$230,600 to the Information Technology Fund, General Fund (for 1.5 dispatchers) and the Debt Service Fund.

Retained Earnings

The EMS Fund has \$459,822 in retained earnings. These funds are not expected to grow or be drawn down on in FY18.

INFORMATION TECHNOLOGY FUND

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

FY18. Transfers from both the General Fund of \$175,490, Utility Fund of \$52,010 and EMS Fund of \$7,430 will be utilized for equipment purchases as well as any maintenance costs.

GENERAL GOVERNMENT CIP FUND

The General Government CIP Fund is used to manage capital improvement projects associated with General Funds, or Governmental Funds. Associated projects are outlined and described in the CIP Section of this document.

Revenue in this fund comes from a transfer from the General Fund, and totals \$429,230 for FY18.

Planned projects for FY18 include: street seal coating (\$400,000), and skatepark (\$29,230).

As savings occur in this fund, fund balance accrues. According to the City's fiscal and budgetary policy statements, undesignated funds shall be allowed to accrue for capital projects. Fund balance in this fund will provide for future projects.

UTILITY CIP FUND

The Utility CIP Fund is a mirror of the General Government CIP Fund but utilizes Utility Funds for capital projects. Projects are outlined and discussed in detail in the CIP Section of this document.

Available funds come from transfers from the Utility Fund. Planned projects for FY18 include: water and sewer line rehabilitation (\$400,000), Water and WWTP maintenance controls (\$90,000).

As with the General Government CIP Fund, fund balance is accumulated through any savings with projects or transfers from the Utility Fund. As intended by the City's fiscal and budgetary policy statement, these funds will be used solely for capital projects approved by Council for the Utility Fund.

Conclusion

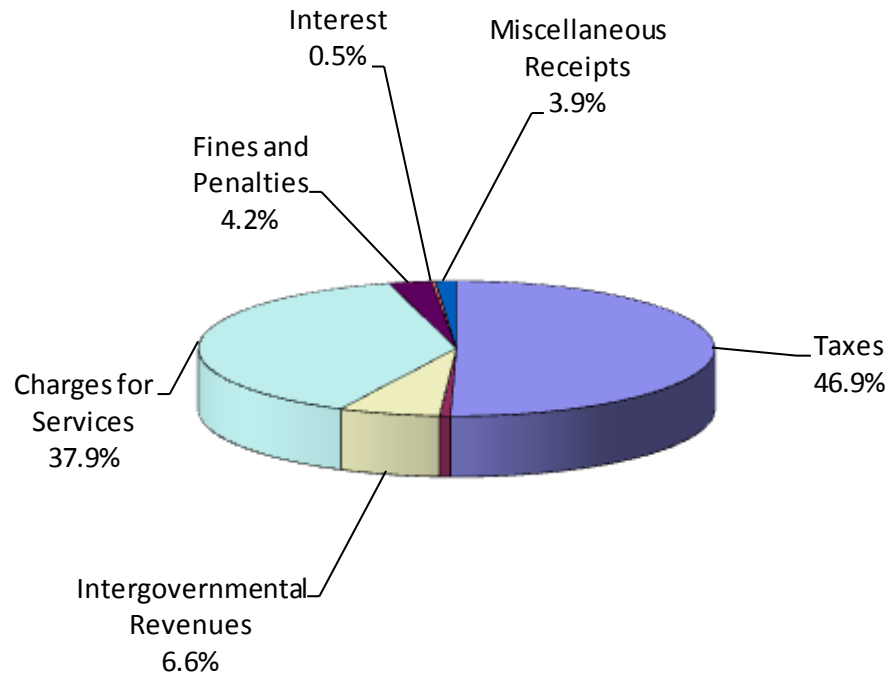
The previous discussion provides the reader with an overview of the Adopted FY 17 budget and key differences from the FY18 budget. The following sections of the budget provide a more detailed discussion of the Adopted Budget.

FY18 Budget Summary

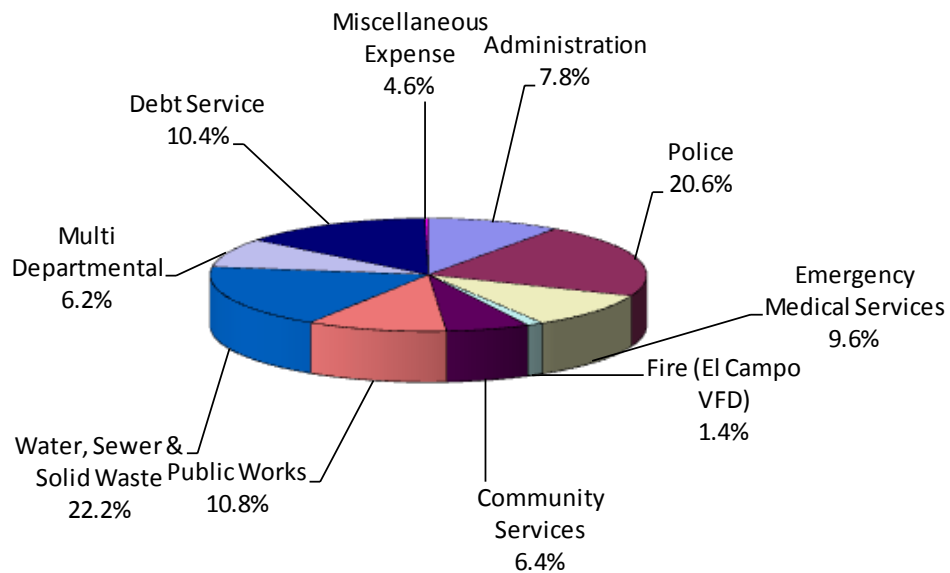
	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
REVENUES				
Taxes	8,021,989	8,572,910	8,630,183	8,909,750
Permits and Licenses	104,803	117,270	106,550	122,640
Intergovernmental Revenues	1,044,762	1,071,980	1,072,310	1,120,520
Charges for Services	6,048,221	6,569,210	6,655,551	6,792,440
Fines and Penalties	450,909	434,510	480,041	469,560
Interest	46,398	39,890	42,581	42,550
Miscellaneous Receipts	257,759	341,580	277,827	234,300
Total Revenues	15,974,842	17,147,350	17,265,043	17,691,760
Transfers In	2,447,270	2,953,340	3,040,150	2,995,590
Total Other Sources	2,447,270	2,953,340	3,040,150	2,995,590
TOTAL RESOURCES	18,422,111	20,100,690	20,305,193	20,687,350
EXPENDITURES				
Administration	1,337,161	1,422,040	1,336,126	1,608,070
Police	3,114,022	3,343,960	3,155,755	3,454,240
Emergency Medical Services	1,638,001	1,559,160	1,515,140	1,656,650
Fire (El Campo VFD)	223,787	203,000	184,900	201,980
Community Services	871,422	928,440	866,815	1,004,630
Public Works	1,950,152	1,783,180	1,678,592	1,687,250
Water, Sewer & Solid Waste	3,700,077	4,249,330	4,190,831	2,961,050
Multi Departmental	1,495,237	1,285,390	1,386,162	1,353,900
Debt Service	1,875,271	2,313,360	2,313,360	2,314,830
Miscellaneous Expense	36,003	41,280	77,297	41,280
Total Expenditures	16,241,133	17,129,140	16,704,977	16,283,880
Transfers Out	2,447,270	2,953,340	3,040,150	2,995,590
Total Other Financing Uses	2,447,270	2,953,340	3,040,150	2,995,590
TOTAL EXPENSES	18,688,403	20,082,480	19,745,127	19,279,470

FY18 Revenue and Expenditure Graphs

FY18 Revenues

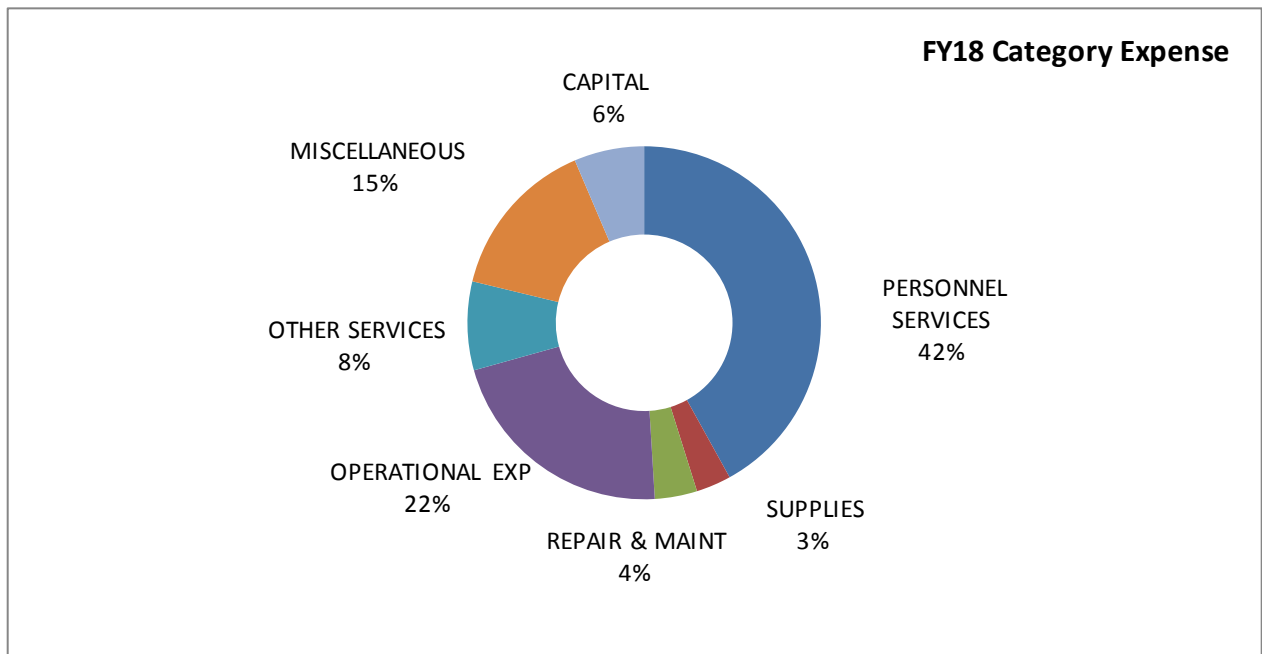


FY18 Expenditures



FY18 Proposed Summary of Expenditures by Category

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
PERSONNEL SERVICES	\$6,650,170	\$7,071,740	\$6,691,732	7,423,040
SUPPLIES	515,355	626,530	556,725	565,560
REPAIR & MAINT	1,466,708	701,110	647,124	685,760
OPERATIONAL EXP	3,608,376	3,706,200	3,572,728	3,824,170
OTHER SERVICES	1,517,750	1,336,090	1,522,778	1,436,060
MISCELLANEOUS	2,172,238	2,598,790	2,647,210	2,619,120
CAPITAL OUTLAY	310,538	1,088,680	1,066,680	1,134,550
Total Expenditures	16,241,133	17,129,140	16,704,977	17,688,260
TRANSFERS	2,447,270	2,953,340	3,040,150	2,995,590
Total Other Financing	2,447,270	2,953,340	3,040,150	2,995,590
TOTAL EXPENSES	18,688,403	20,082,480	19,745,127	20,683,850



Overall Summary of Revenues, Expenditures & Fund Equity

	GOVERNMENTAL FUND TYPES					
	General Fund	Court Technology	Juvenile Case Management	Hotel/Motel	Debt Service	Police Seizure
BEGINNING BALANCE	\$2,599,526	-\$3,224	\$0	\$0	\$122,069	\$86,805
REVENUES						
Taxes	7,501,000			160,000	1,248,750	
Permits and Licenses	122,640					
Intergovernmental Revenues	133,470					
Charges for Services	333,930					
Fines and Penalties	454,560	8,500	6,500			
Interest	35,000				200	150
Miscellaneous Receipts	93,100					4,500
Total Revenues	8,673,700	8,500	6,500	160,000	1,248,950	4,650
Transfers In	551,850				1,065,880	
Total Other Sources	551,850	0	0	0	1,065,880	0
TOTAL RESOURCES	9,225,550	8,500	6,500	160,000	2,314,830	4,650
OPERATING EXPENSES						
Personnel Services	5,379,930					
Supplies	378,460					
Repair and Maintenance	409,120					
Operational Expense	1,180,410					
Other Services	1,145,640					
Miscellaneous		5,000		41,280		4,650
Capital Outlay	0					
Debt Service	0				2,314,830	
Total Expenditures	8,493,560	5,000	0	41,280	2,314,830	4,650
Transfers Out	731,990	0	6,500	118,720		
Total Other Financing Uses	731,990	0	6,500	118,720	0	0
TOTAL EXPENSES	9,225,550	5,000	6,500	160,000	2,314,830	4,650
TOTAL ENDING BALANCE	2,599,526	276	0	0	122,069	86,805
Reserve for contingencies	2,123,390	0	0	0	0	0
Restricted balance	500,000	0	0	0	0	0
UNRESTRICTED	-\$23,864	\$276	\$0	\$0	\$122,069	\$86,805

Overall Summary of Revenues, Expenditures & Fund Equity

PROPRIETARY FUND TYPES			INT. SRVC FUND TYPES		CAPITAL FUNDS		ALL FUNDS		
Water and Sewer	Solid Waste	EMS	Information Technology	Fleet Replacement	General Government CIP	Utility CIP	2017-18 TOTALS	2016-17 TOTALS	2015-16 TOTALS
\$1,774,924	\$104,573	\$561,537		\$0	\$0	\$0	\$5,246,210	\$6,976,005	\$7,242,299
							8,909,750	8,630,183	8,021,989
							122,640	106,550	104,803
		987,050					1,120,520	1,072,310	1,044,762
3,808,510	1,750,000	900,000					6,792,440	6,655,551	6,048,221
							469,560	480,041	450,909
7,000		200					42,550	42,581	46,398
1,700	135,000	0					234,300	277,827	257,759
3,817,210	1,885,000	1,887,250	0	0	0	0	17,691,760	17,265,043	15,974,841
81,000			234,930	142,700	429,230	490,000	2,995,590	3,040,150	2,447,270
81,000	0	0	234,930	142,700	429,230	490,000	2,995,590	3,040,150	2,447,270
3,898,210	1,885,000	1,887,250	234,930	142,700	429,230	490,000	20,687,350	20,305,193	18,422,111
799,119		1,243,990					7,423,039	6,691,732	6,650,170
66,600		120,500					565,560	556,725	515,355
215,250		61,390					685,760	647,124	1,466,708
509,680		149,150	234,930				2,074,170	3,572,728	3,608,376
514,280	1,750,000	9,000					3,418,921	1,522,778	1,517,750
20,500							71,430	83,560	296,968
		72,620		142,700	429,230	490,000	1,134,550	1,316,970	310,538
							2,314,830	2,313,360	1,875,270
2,125,429	1,750,000	1,656,650	234,930	142,700	429,230	490,000	17,688,260	16,704,977	16,241,135
1,772,780	135,000	230,600					2,995,590	3,040,150	2,447,270
1,772,780	135,000	230,600	0	0	0	0	2,995,590	3,040,150	2,447,270
3,898,209	1,885,000	1,887,250	234,930	142,700	429,230	490,000	20,683,850	19,745,127	18,688,405
1,774,925	104,573	561,537	0	0	0	0	5,249,711	7,536,071	6,976,005
531,357	0	0	0	0	0	0	2,654,747	1,862,884	2,185,014
0	0	0	0	0	0	0	500,000	500,000	500,000
\$1,243,568	\$104,573	\$561,537	\$0	\$0	\$0	\$0	\$4,749,711	\$7,036,071	\$6,476,005

Personnel Schedule

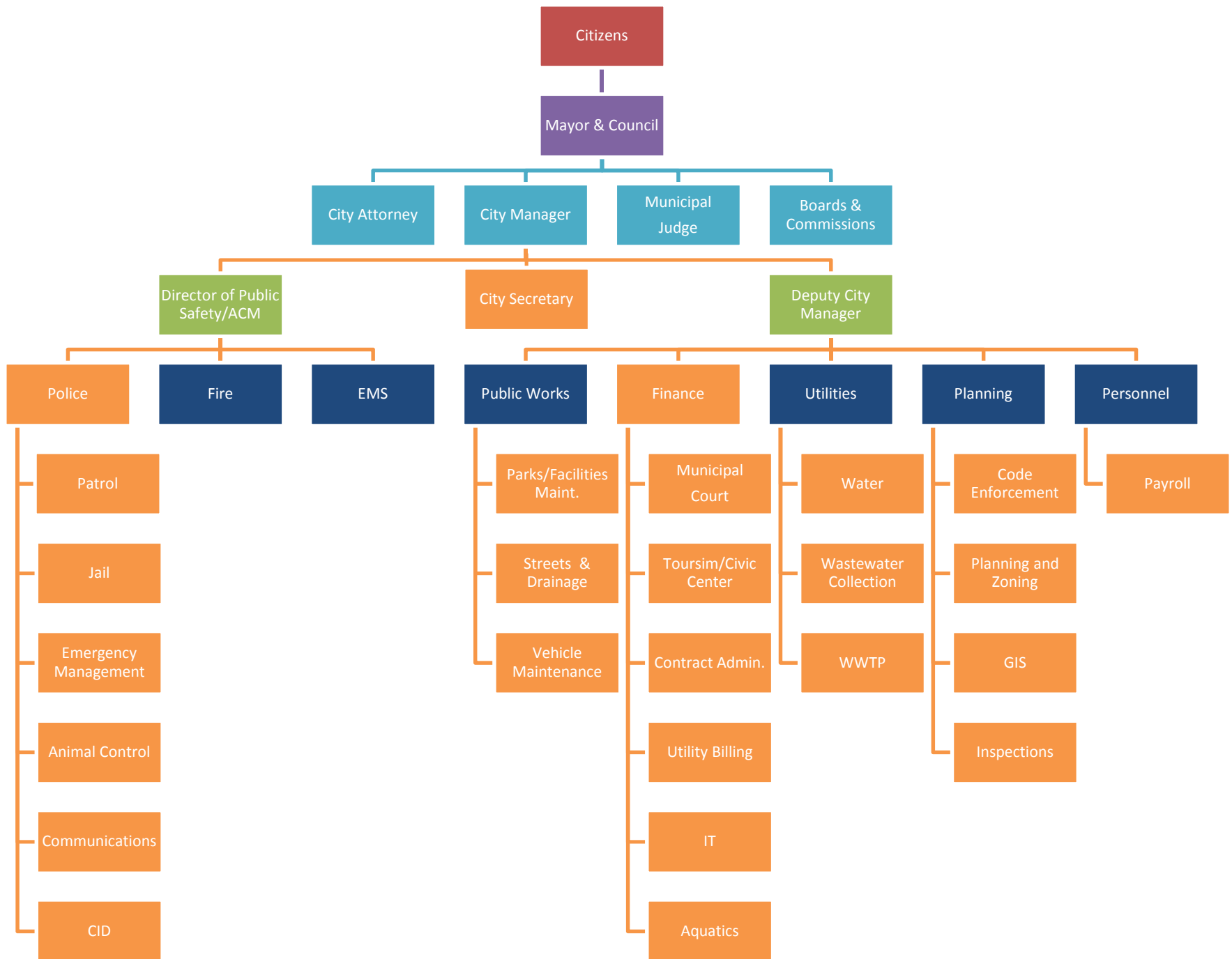
	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget
Administration						
City Manager	1	1	1	\$130,296	\$132,029	\$136,016
City Secretary	1	1	1	38,737	37,411	47,885
Total	2	2	2	\$169,034	\$169,440	\$183,900
Finance						
Deputy City Manager	0	0	1	\$0	\$0	\$100,000
Assistant Finance Director	0	0	1	0	0	55,000
Finance Director	1	1	0	79,972	81,397	0
Staff Accountant	1	1	1	33,962	36,483	44,600
Total	2	2	3	\$113,934	\$117,880	\$199,600
Personnel						
Personnel Director	1	1	1	62,974	67,960	72,410
Total	1	1	1	\$62,974	\$73,960	\$78,410
Municipal Court						
Municipal Judge	1	1	1	\$49,700	\$51,106	\$52,639
Court Clerk	1	1	1	33,788	36,234	39,625
Senior Clerk	0	0	1	0	0	33,263
Deputy Clerk	2	2	1	34,180	60,300	30,534
Total	4	4	4	\$117,668	\$147,640	\$156,060
Planning						
Planning Director	1	1	1	\$9,207	\$66,138	\$68,122
Building Official	1	1	1	57,077	58,094	59,835
Building Inspector	1	1	1	43,719	44,498	45,205
Code Enforcement Officer	1	1	1	35,375	36,005	37,082
Permit Clerk	1	1	1	33,106	33,696	34,707
Total	5	5	5	\$178,485	\$238,430	\$244,950
General Government Total	14	14	15	\$642,095	\$747,350	\$862,920
Police						
Police Chief	1	1	1	\$65,000	\$89,862	\$92,558
Assistant Chief	1	1	1	72,590	73,883	76,100
Secretary	1	1	1	39,441	40,144	41,284
Lieutenant	1	1	1	66,335	67,517	69,542
Detective	4	4	4	233,020	237,171	244,286
Sergeant	4	4	4	235,070	239,257	246,435
Corporal	4	4	4	192,857	196,292	202,181
Peace Officer	11	11	10	479,204	506,849	457,938
Evidence Officer	0	1	1	53,849	54,808	56,452
Community Service Officer - DARE	1	1	1	54,298	55,265	56,924
School Resource Officer	2	2	2	88,624	90,202	92,908
Jailer	1	1	1	40,402	41,122	42,355
IT	0	0	1	0	0	38,569
Custodian	0	0	1	0	0	35,692
Animal Control Officer	2	3	3	96,744	98,467	100,105
Animal Control Clerk	1	0	0	25,690	0	0
Total	35	35	36	\$1,743,126	\$1,790,840	\$1,853,330

Personnel Schedule

	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget
Communications						
Dispatcher	8	8	8	\$277,107	\$312,360	\$317,630
Total	8	8	8	\$277,107	\$312,360	\$317,630
Police Total	43	43	44	\$2,020,233	\$2,103,200	\$2,170,960
Fire Inspector						
Fire Inspector	0	0*	0*	\$9,360	\$9,360	\$0
Total	0	0	0	\$9,360	\$9,360	\$0
* served as Building Inspector						
Emergency Management						
Emergency Management Coordinator	0	0*	0*	\$9,820	\$9,820	\$9,820
Total	0	0	0	\$9,820	\$9,820	\$9,820
* serves as Assistant Police Chief						
Public Works Administration						
Public Works Director	1	1	1	\$80,206	\$77,563	\$64,645
Administrative Assistant	1	1	1	37,826	38,500	39,655
Maintenance Worker	1	1	0	50,425	39,517	0
Total	3	3	2	\$168,457	\$155,580	\$104,300
Streets						
Public Works Supervisor	1	1	1	\$51,355	\$52,270	\$53,839
Streets Supervisor	1	1	1	40,198	40,914	42,141
Equipment Operator	5	5	5	141,500	144,021	148,341
Maintenance Worker	5	5	4	131,170	164,916	142,559
Total	12	12	11	\$364,223	\$402,120	\$386,880
Vehicle Maintenance						
Foreman	1	1	1	\$49,014	\$50,423	\$52,125
Maintenance Worker	1	1	1	32,747	33,867	35,075
Total	2	2	2	\$81,761	\$84,290	\$87,200
Parks and Facilities						
Parks Foreman	1	1	1	\$40,443	\$41,163	\$43,148
Assistant Parks Foreman	1	1	1	31,982	32,552	33,529
Maintenance Worker	3	3	4	28,291	83,155	120,234
Total	5	5	6	\$100,716	\$156,870	\$196,910
Public Works Total	22	22	21	\$715,157	\$798,860	\$775,290

Personnel Schedule

	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget
Community Services Administration						
Community Services Director	1	0	0	\$64,969	\$33,420	\$0
Total	1	0	0	\$64,969	\$33,420	\$0
Aquatic Center						
Aquatic Center Coordinator	1	1	1	\$50,860	\$46,890	\$49,760
Total	1	1	1	\$50,860	\$46,890	\$49,760
Community Services Total	2	1	1	\$115,829	\$80,310	\$49,760
GENERAL FUND TOTAL	81	80	81	\$3,493,313	\$3,729,720	\$3,858,930
Water and Sewer Administration						
Utility Billing Manager	2	2	2	\$64,871	\$71,115	\$73,248
Maintenance Worker	2	2	1	46,207	54,945	28,622
Total	4	4	3	\$111,078	\$126,060	\$101,870
Water Production and Collection						
Director of Utilities	1	1	1	\$63,753	\$64,889	\$66,835
Utilities Supervisor	1	1	1	45,756	46,571	47,968
Utility Crew Chief	3	3	3	100,004	102,044	105,106
Maintenance Worker	5	5	6	104,483	149,096	177,370
Total	10	10	11	\$313,996	\$362,600	\$397,280
Wastewater Treatment Plant						
Plant Operator	1	1	1	\$41,587	\$42,328	\$43,598
Maintenance Worker	1	1	1	21,269	27,402	30,632
Total	2	2	2	\$62,856	\$69,730	\$74,230
UTILITY FUND TOTAL	16	16	16	\$487,930	\$558,390	\$573,380
Emergency Medical Services						
EMS Director	1	1	1	\$69,160	\$70,391	\$72,503
Assistant EMS Director	1	1	1	64,980	66,138	68,122
Office Mgr/Asst. EM Coordinator	1	1	1	41,346	40,622	41,841
EMT Intermediate	1	1	1	31,676	32,240	33,207
EMT Paramedic	10	10	10	372,590	362,908	363,347
Total	14	14	14	\$579,752	\$572,300	\$579,020
EMS FUND TOTAL	14	14	14	\$579,752	\$572,300	\$579,020
TOTAL	111	110	111	\$4,560,995	\$4,860,409	\$5,011,330



Estimated Ad Valorem Tax Collections

Net Assessed Value	\$606,630,224
Divided by 100	<u>100</u>
Rate Base	\$6,066,302
Tax Rate	<u>0.61414</u>
Estimated Total Tax Levy	\$3,725,559
Senior Taxes (frozen)	\$469,832
Estimated Collection Rate	<u>98%</u>
Adjusted Tax Collections, 2017-18	\$4,111,483.04

Taxable Value and Levy Comparisons

Fiscal Year Ending	Tax Year	Total Taxable Value	Tax Rate	Total Tax Levy	Percentage Increase/ Decrease
2007-08	2007	\$420,556,716	0.55980	\$2,307,026	4.93%
2008-09	2008	\$417,092,973	0.55976	\$2,611,574	13.20%
2009-10	2009	\$424,039,969	0.54435	\$2,622,864	0.43%
2010-11	2010	\$464,073,341	0.52797	\$2,716,443	3.57%
2011-12	2011	\$465,467,468	0.52538	\$2,713,684	-0.10%
2012-13	2012	\$481,720,936	0.50728	\$2,727,990	0.53%
2013-14	2013	\$510,790,059	0.48064	\$2,735,563	0.28%
2014-15	2014	\$534,034,982	0.51058	\$3,054,937	11.67%
2015-16	2015	\$538,094,146	0.59177	\$3,530,176	15.56%
2016-17	2016	\$570,000,000	0.63000	\$3,950,416	11.90%
2017-18	2017	\$606,630,224	0.61414	\$4,111,483	4.08%

Ad Valorem Tax Rate and Utility Rate Comparison

City	Population	Total Net Taxable	Total Budget	Total Personnel	Number of Employees	Gross Tax Rate	WATER RATES	SEWER RATES
							Residential 5,000 gallons	Residential 5,000 gallons
Dumas	15,001	566,936,018	\$16,103,152	\$8,457,776	184	0.29089	26.00	20.88
Tomball	11,540	1,668,816,879	\$70,719,596	\$13,656,244	180	0.34146	14.25	14.90
Rockport	10,490	1,513,831,352	\$30,940,049	\$8,387,200	133	0.38928	37.14	30.37
Snyder	11,768	584,138,494	\$10,735,028	\$8,602,550	91	0.44100	49.68	26.43
Wharton	8,659	324,177,145	\$16,095,438	\$8,319,186	104	0.44205	28.91	29.57
Boerne	13,674	1,245,257,163	\$63,897,124	\$11,467,661	232	0.47200	64.56	48.56
Henderson	13,812	699,559,914	\$21,553,063	\$6,443,097	136	0.51530	24.30	20.00
Vernon	11,660	399,500,382	\$13,015,569	\$5,260,668	90	0.56471	55.22	45.25
Seabrook	13,716	1,044,315,358	\$33,129,640	\$8,994,701	100	0.56518	25.22	32.03
El Campo	11,602	605,619,514	\$20,683,850	\$7,423,040	112	0.63000	18.34	23.05
Jacksonville	14,884	566,936,018	\$20,168,665	\$8,647,326	175	0.65960	21.53	22.73
Azle	11,693	721,943,831	\$35,964,339	\$8,721,205	107	0.67950	55.00	37.90
Athens	12,846	685,673,701	\$17,630,988	\$9,741,426	136	0.68522	27.91	36.65
Port Neches	13,601	886,337,018	\$16,827,150	\$8,908,800	94	0.70500	18.75	19.61
Burkburnett	11,142	447,378,051	\$11,375,776	\$4,286,985	83	0.72707	46.33	23.64
Lockhart	14,237	540,957,205	\$56,227,243	\$8,473,957	135	0.73330	33.80	29.52
Richmond	12,138	497,351,703	\$25,846,096	\$12,896,277	175	0.75500	22.86	29.00
Levelland	13,929	561,076,296	\$23,913,588	\$7,333,946	97	0.78000	30.61	15.53
Andrews	13,816	721,888,358	\$16,458,663	\$5,852,209	71	0.89000	24.30	15.00



General Fund – Fund Summary

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
Beginning Fund Balance	3,135,098	2,599,526	2,599,526	3,022,232
REVENUES				
Taxes				
Ad valorem	2,561,737	2,925,970	2,912,128	3,008,270
Sales	3,398,669	3,500,000	3,500,000	3,650,000
Franchise	788,481	828,730	823,431	827,730
Alcoholic Beverage	22,470	18,000	14,418	15,000
Licenses and Permits	104,803	117,270	106,550	122,640
Intergovernmental Revenue	112,352	129,470	129,730	133,470
Charges for Services	331,724	303,630	321,884	333,930
Penalties, Fines and Forfeitures	442,738	418,710	464,570	454,560
Interest	36,433	32,500	33,000	35,000
Miscellaneous	62,142	93,100	117,700	93,100
Total Revenues	7,861,550	8,367,380	8,423,411	8,673,700
Transfers	451,902	534,040	580,563	551,850
Total Other Sources	451,902	534,040	580,563	551,850
Total Resources	8,313,452	8,901,420	9,003,974	9,225,550
EXPENDITURES				
Multi Departmental	1,495,237	1,285,390	1,386,162	1,308,510
Mayor and Council	22,398	36,530	20,586	37,730
Administration	265,156	249,560	244,996	259,250
Finance	216,582	226,210	224,220	327,850
Personnel	133,514	136,870	133,408	152,850
Municipal Court	166,669	190,790	194,740	201,280
Planning	243,761	325,400	312,724	363,530
Police	2,668,324	2,780,630	2,589,781	2,890,810
Emergency Management	15,437	18,020	15,154	18,020
Fire	223,787	203,000	184,900	201,980
Fire Marshal	12,507	14,720	12,185	-
Communications	406,387	462,420	431,235	469,100
Public Works Administration	299,746	335,410	340,707	245,940
Streets	1,535,167	933,010	827,605	922,920
Vehicle Maintenance	115,239	114,760	110,280	118,390
Community Services	228,560	169,050	172,588	128,250
Parks & Recreation	248,832	332,980	299,125	439,380
Civic Center	106,135	110,550	102,536	110,830
Aquatic Center	287,895	315,860	292,566	296,940
Total Expenditures	8,691,334	8,241,160	7,895,498	8,493,560
Operating Transfers Out	157,690	660,260	685,770	731,990
Total other financing sources (uses)	157,690	660,260	685,770	731,990
Total Expenditures and Other Uses	8,849,024	8,901,420	8,581,268	9,225,550
Excess (deficiency) of revenues over expenditures	(535,572)	-	422,706	-
Ending Fund Balance	2,599,526	2,599,526	3,022,232	3,022,232

Court Technology Fund – Fund Summary

	FY16 Actual	FY17 Amended Budget	FY18 Year End Budget	FY18 Adopted Budget
Beginning Fund Balance	(9,966)	(12,195)	(12,195)	(3,224)
REVENUES				
Technology Revenue	8,171	7,800	8,971	8,500
Total Revenues	8,171	7,800	8,971	8,500
EXPENDITURES				
Technology Expenditures	3,590	-	-	5,000
Minor Equipment	-	-	-	-
Software Support	6,810	-	-	-
Communications	-	-	-	-
Total Expenditures	10,400	-	-	5,000
 Increase (Decrease) in Fund Balance	 (2,229)	 7,800	 8,971	 3,500
Ending Fund Balance	(12,195)	(4,395)	(3,224)	276

Juvenile Case Management Fund – Fund Summary

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
Beginning Fund Balance	-	-	-	-
REVENUES				
Case Management Revenue	-	8,000	6,500	6,500
Total Revenues	-	8,000	6,500	6,500
Total Resources	-	8,000	6,500	6,500
EXPENDITURES				
Transfer to General Fund	-	8,000	6,500	6,500
Total Expenditures	-	8,000	6,500	6,500
Total Expenditures and Other Financing Uses	-	8,000	6,500	6,500
 Increase (Decrease) in Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

Hotel/Motel Fund – Fund Summary

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
Beginning Fund Balance	3,278	85,040	85,040	-
REVENUES				
Taxes	176,731	160,000	159,000	160,000
Interest	64	-	-	-
Total Revenues	176,795	160,000	159,000	160,000
EXPENDITURES				
Payment to the Chamber of Commerce	36,003	41,280	77,297	41,280
Total Expenditures	36,003	41,280	77,297	41,280
Other Financing Sources				
Transfer to General Fund (Civic Center Operations)	59,036	118,720	166,743	118,720
Total Other Uses	59,036	118,720	166,743	118,720
Total Expenditures and Other Uses	95,039	160,000	244,040	160,000
increase (Decrease) in Fund Balance	81,762	-	(85,040)	-
Ending Fund Balance	85,040	85,040	-	-

Note: FY17 Year End Estimate includes corrective entry of Q4 FY16 receipts and funding

Debt Service Fund – Fund Summary

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
Beginning Fund Balance	60,005	92,926	92,926	122,069
REVENUES				
Ad Valorem Taxes	1,073,901	1,140,210	1,221,206	1,248,750
Miscellaneous	-	52,280	-	-
Interest	423	200	627	200
Total Revenues	<u>1,074,324</u>	<u>1,192,690</u>	<u>1,221,833</u>	<u>1,248,950</u>
OTHER FINANCING SOURCES				
Transfers In	<u>833,867</u>	<u>1,120,670</u>	<u>1,120,670</u>	<u>1,065,880</u>
Total Other Sources	<u>833,867</u>	<u>1,120,670</u>	<u>1,120,670</u>	<u>1,065,880</u>
Total Resources	<u>1,908,191</u>	<u>2,313,360</u>	<u>2,342,503</u>	<u>2,314,830</u>
EXPENDITURES				
Principal Retirement	1,101,610	1,167,000	1,167,000	1,287,000
Interest	713,708	997,210	997,210	905,650
Capital Leases	57,652	143,100	143,100	116,130
Fiscal Agent Fees	2,300	6,050	6,050	6,050
Total Expenditures	<u>1,875,270</u>	<u>2,313,360</u>	<u>2,313,360</u>	<u>2,314,830</u>
Increase (Decrease) in Fund Balance	32,921	-	29,143	-
Ending Fund Balance	<u><u>92,926</u></u>	<u><u>92,926</u></u>	<u><u>122,069</u></u>	<u><u>122,069</u></u>

Police Seizure Fund – Fund Summary

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
Beginning Fund Balance	104,852	120,964	120,384	100,393
REVENUES				
Investment Income	138	150	214	150
Miscellaneous	55,284	4,500	18,854	4,500
Total Revenues	55,422	4,650	19,068	4,650
EXPENDITURES				
Public Safety Expenditures	39,311	5,230	39,059	4,650
Total Expenditures	39,311	5,230	39,059	4,650
Increase (Decrease) in Fund Balance	16,112	(580)	(19,991)	-
Ending Fund Balance	120,964	120,384	100,393	100,393

Water and Sewer Fund – Fund Summary

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
Beginning Retained Earnings	2,230,658	2,084,510	2,084,510	2,157,216
OPERATING REVENUES				
Water Revenues	1,445,035	1,723,490	1,713,391	1,722,940
Sewer Revenues	1,719,991	1,930,070	1,930,000	1,930,070
Penalty Collections	91,353	88,000	92,390	88,000
Water Taps	13,160	10,000	10,000	10,000
Sewer Taps	8,500	10,000	10,000	10,000
Reinstatement Fees	25,918	27,500	30,000	27,500
Returned Check Fees	1,720	1,700	1,700	1,700
Service Charges	26,741	20,000	20,016	20,000
Interest Earned	9,163	7,000	8,500	7,000
Total Revenues	3,341,580	3,817,760	3,815,997	3,817,210
OTHER FINANCING SOURCES				
Transfers	537,560	78,020	78,020	81,000
Total Other Sources	537,560	78,020	78,020	81,000
Total Resources	3,879,140	3,895,780	3,894,017	3,898,210
OPERATING EXPENDITURES				
Multi Departmental	464,404	517,880	507,102	553,210
Administrative Services	178,344	197,880	178,245	167,840
Water Production & WW Collection	940,233	928,360	871,107	983,040
Waste Water Treatment	418,411	415,210	415,200	421,340
Total Expenditures	2,001,390	2,059,330	1,971,654	2,125,430
OTHER FINANCING USES				
(Non-Departmental) Transfers Out	1,554,277	1,836,450	1,849,657	1,772,780
Total other financing uses	1,554,277	1,836,450	1,849,657	1,772,780
Total Expenditures & Other Uses	3,555,667	3,895,780	3,821,311	3,898,210
Increase (Decrease) in Fund Balance	323,474	-	72,706	-
Adjustments GAAP Basis	(469,622)	-	-	-
Ending Retained Earnings	2,084,510	2,084,510	2,157,216	2,157,216

Solid Waste Fund – Fund Summary

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
Beginning Fund Balance	91,792	100,993	100,993	134,044
REVENUES				
Garbage Service	1,705,504	1,700,000	1,753,950	1,750,000
Billing Fee	129,350	130,000	138,278	135,000
Interest	35	40	40	-
Total Revenues	<u>1,834,889</u>	<u>1,830,040</u>	<u>1,892,268</u>	<u>1,885,000</u>
EXPENDITURES				
Garbage Contracts	<u>1,698,687</u>	<u>1,700,000</u>	<u>1,729,177</u>	<u>1,750,000</u>
Total Expenditures	<u>1,698,687</u>	<u>1,700,000</u>	<u>1,729,177</u>	<u>1,750,000</u>
Other Financing Sources				
Transfers Out	<u>127,000</u>	<u>130,040</u>	<u>130,040</u>	<u>135,000</u>
Total Other Uses	<u>127,000</u>	<u>130,040</u>	<u>130,040</u>	<u>135,000</u>
Total Expenditures and Other Uses	<u>1,825,687</u>	<u>1,830,040</u>	<u>1,859,217</u>	<u>1,885,000</u>
Increase (Decrease) in Fund Balance	9,202	-	33,051	-
Ending Fund Balance	<u>100,993</u>	<u>100,993</u>	<u>134,044</u>	<u>134,044</u>

EMS Fund – Fund Summary

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
Beginning Net Position	535,740	458,407	458,407	459,822
REVENUES				
Intergovernmental Revenue	932,410	942,510	942,580	987,050
Ambulance Billing	680,295	756,520	773,920	900,000
Miscellaneous	9,263	60,000	1,295	-
Interest	141	-	200	200
Total Revenues	1,622,110	1,759,030	1,717,995	1,887,250
EXPENDITURES				
Emergency Medical Services	1,638,001	1,559,160	1,515,140	1,656,650
Total Expenditures	1,638,001	1,559,160	1,515,140	1,656,650
OTHER FINANCING USES				
(Non-Departmental) Transfers Out	80,477	199,870	201,440	230,600
Total other financing uses	80,477	199,870	201,440	230,600
Total Expenditures & Other Uses	1,718,477	1,759,030	1,716,580	1,887,250
Increase (Decrease) in Fund Balance	(96,368)	-	1,415	-
GAAP	19,035			
Ending Net Position	458,407	458,407	459,822	459,822

Information Technology Fund – Fund Summary

	FY16 Actual	FY17 Amended Budget	FY18 Year End Estimate	FY18 Adopted Budget
Beginning Fund Balance	(74,488)	(108,094)	(97,104)	0
OTHER FINANCING SOURCES				
Transfer from General Fund	157,690	175,490	201,000	175,490
Transfer from Water and Sewer Fund	52,010	52,010	65,217	52,010
Transfer from EMS Fund	7,430	7,430	9,000	7,430
Other	-	-	-	-
Total Other Sources	223,940	234,930	275,217	234,930
Total Resources	223,940	234,930	275,217	234,930
EXPENDITURES				
Personnel	58,999	9,250	3,613	-
Support	7,443	100,000	82,500	100,000
Repairs and Maintenance	65,706	114,690	92,000	124,930
Other services and charges	125,398	-	-	10,000
Total Expenditures	257,546	223,940	178,113	234,930
Increase (Decrease) in Fund Balance	(33,606)	10,990	97,104	-
Ending Fund Balance	(108,094)	(97,104)	0	0

Fleet Replacement Fund – Fund Summary

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
Beginning Fund Balance	-	-	-	-
OTHER FINANCING SOURCES				
Transfer from General Fund	-	84,770	84,770	127,270
Transfer from Water and Sewer Fund	-	10,910	10,910	15,430
Total Other Sources	-	95,680	95,680	142,700
Total Resources	-	95,680	95,680	142,700
EXPENDITURES				
Fleet Replacement	-	95,680	95,680	142,700
Total Expenditures	-	95,680	95,680	142,700
Increase (Decrease) in Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

Note: Includes lease of 2 police units, 3 half ton trucks (Public Works), 1 three-quarter ton truck (Water and Sewer) and an Explorer (Planning)

General Government CIP – Fund Summary

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
Beginning Fund Balance	-	-	-	-
OTHER FINANCING SOURCES				
Transfer from General Fund *	-	400,000	400,000	429,230
Total Other Sources	-	400,000	400,000	429,230
Total Resources	-	400,000	400,000	429,230
EXPENDITURES				
Streets Projects	-	400,000	400,000	400,000
Parks Projects	-	-	-	29,230
Equipment	-	-	-	-
Other Projects	-	-	-	-
Total Expenditures	-	400,000	400,000	429,230
Increase (Decrease) in Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	-

Utility Capital Improvement Program Fund – Fund Summary

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
Beginning Fund Balance	61,360	-	-	-
OTHER FINANCING SOURCES				
Transfer from Utility Fund	400,000	490,000	490,000	490,000
Other	-			
Total Other Sources	400,000	490,000	490,000	490,000
Total Resources	400,000	490,000	490,000	490,000
EXPENDITURES				
Rehabilitation Projects	-	490,000	490,000	490,000
Monseratte Controls	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	-	490,000	490,000	490,000
OTHER FINANCING USES				
(Non-Departmental) Transfers Out	461,360	-	-	-
Total other financing uses	461,360	-	-	-
Total Expenditures & Other Uses	461,360	490,000	490,000	490,000
Increase (Decrease) in Fund Balance	(61,360)	-	-	-
Ending Fund Balance	-	-	-	-



Multi-Departmental/Non-Departmental

Description

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

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

General Fund Multi and Non Departmental Summary

Expenditure by Division

	FY16	FY17	FY17	FY18	% Change
	Actual	Amended Budget	Year End Estimate	Adopted Budget	in budget from FY17 to FY18
Multi-departmental	932,279	1,285,390	1,386,162	1,308,510	1.80%
Non-departmental	720,647	660,260	685,770	731,990	10.86%
TOTAL	1,652,927	1,945,650	2,071,932	2,040,500	4.87%

Expenditure by Classification

	FY16	FY17	FY17	FY18	% Change
	Actual	Amended Budget	Year End Estimate	Adopted Budget	in budget from FY17 to FY18
Personnel Services	0	0	0	0	
Supplies	0	0	0	0	0.00%
Repair and Maintenance	0	0	0	0	0.00%
Operational Expense	569,003	574,120	528,060	574,750	0.11%
Other Services	926,234	711,270	858,102	733,760	3.16%
Transfers	157,690	660,260	685,770	731,990	10.86%
TOTAL	1,652,927	1,945,650	2,071,932	2,040,500	4.87%

Personnel

	FY16	FY17	FY17	FY18	% Change
	Actual	Amended Budget	Year End Estimate	Adopted Budget	in budget from FY17 to FY18
Multi-Departmental	0	0	0	0	0%
Non-Departmental	0	0	0	0	0%
TOTAL	0	0	0	0	0.00%

General Fund Multi-Departmental

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
505-539	INS - VEHICLE/EQUIPMENT	4,301	3,680	3,680	3,680
505-549	INS - PROPERTY LIAB	27,679	18,900	18,900	18,900
505-550	INS - FLEET	24,999	21,570	21,570	21,570
505-552	INS - GENERAL LIAB	8,115	2,140	2,140	2,140
508-553	INS - MUSEUM CONTENTS	3,200	3,200	3,200	3,200
505-554	INS - PUBLIC OFFICIAL LIAB	6,215	5,310	5,310	5,310
505-558	HEALTH INSURANCE	488,973	513,820	467,685	514,450
505-562	UNEMPLOYMENT REIMBURSEMENT	1,076	1,000	1,075	1,000
505-587	POSTAGE	4,444	4,500	4,500	4,500
5 OPERATIONAL EXP		569,003	574,120	528,060	574,750
505-604	AUDIT	8,405	18,000	13,000	18,000
505-612	CITY ATTORNEY	24,844	21,000	32,000	32,630
505-614	CITY DEVELOPMENT CORP	0	574,770	570,786	608,090
505-616	PROFESSIONAL SERVICES	208,324	67,000	212,570	39,540
505-617	GRANT SERVICES	90,719	0	0	0
505-619	CDC SERVICES	0	0	0	0
505-621	LEGAL FEES - ADDITIONAL	585	0	0	0
6 OTHER SERVICES		332,877	680,770	828,356	698,260
505-805	SERVICE AWARDS	679	500	417	500
505-808	CHRISTMAS EXPENSE	3,423	3,000	3,032	3,000
505-820	SECTION 380 REIMBURSEMENT	26,297	27,000	26,297	32,000
505-819	COUNCIL, BOARDS, COMM'S, ATTY	0	0	0	0
8 MISCELLANEOUS		30,399	30,500	29,746	35,500
505-950	COMPUTERS	0	0	0	0
9 CAPITAL OUTLAY		0	0	0	0
05-MULTI DEPARTMENTAL TOTAL		932,279	1,285,390	1,386,162	1,308,510

General Fund Non-Departmental

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
508-614 CITY DEVELOPMENT CORP	562,957	0	0	0
6 OTHER SERVICES	562,957	0	0	0
508-740 IT TRANSFER	157,690	175,490	201,000	175,490
508-745 CIP TRANSFER	0	400,000	400,000	429,230
508-750 EMPLOYEE INS TRANSFER	0	0	0	0
508-760 FLEET TRANSFER	0	84,770	84,770	127,270
7 TRANSFERS	157,690	660,260	685,770	731,990
08-NON-DEPARTMENTAL TOTAL	720,647	660,260	685,770	731,990

Note: CIP transfer includes funds for seal coating, as well as the proposed skate park. Fleet transfer includes two Police units, leases for Street, Planning and Vehicle Maintenance Vehicles.

General Government

Description

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

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

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

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

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

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

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

General Government Departmental Summary

Expenditure by Division

	FY16	FY17	FY17	FY18	% Change
	Actual	Amended Budget	Year End Estimate	Adopted Budget	in budget from FY17 to FY18
Mayor and Council	22,398	36,530	20,586	37,730	3.28%
Administration	265,156	249,560	244,996	259,250	3.88%
Finance	216,582	226,210	224,220	327,850	44.93%
Personnel	133,514	136,870	133,408	152,850	11.68%
Municipal Court	166,669	190,790	194,740	201,280	5.50%
Planning	243,761	325,400	312,724	369,530	13.56%
TOTAL	1,048,081	1,165,360	1,130,674	1,348,490	15.71%

Expenditure by Classification

	FY16	FY17	FY17	FY18	% Change
	Actual	Amended Budget	Year End Estimate	Adopted Budget	in budget from FY17 to FY18
Personnel Services	811,698	921,560	921,615	1,081,650	17.37%
Supplies	21,339	17,960	16,627	22,260	23.94%
Repair and Maintenance	22,796	16,750	15,662	5,100	-69.55%
Operational Expense	77,367	76,400	58,071	87,900	15.05%
Other Services	114,882	132,690	118,698	151,580	14.24%
TOTAL	1,048,081	1,165,360	1,130,674	1,348,490	15.71%

Personnel

	FY16	FY17	FY17	FY18	% Change
	Actual	Amended Budget	Year End Estimate	Adopted Budget	in budget from FY17 to FY18
Mayor and Council	0	0	0	0	0.00%
Administration	2	2	2	2	0.00%
Finance	2	2	2	3	50.00%
Personnel	1	1	1	1	0.00%
Municipal Court	4	4	4	4	0.00%
Inspection	4	5	5	5	0.00%
TOTAL	13	14	14	15	7.14%

Mayor and Council

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
509-121	COUNCIL SALARIES	8,400	8,400	8,400	8,400
509-112	ELECTION CLERK SALARIES	1,159	1,500	1,123	1,500
509-150	SOCIAL SECURITY	643	640	643	640
1	PERSONNEL SERVICES	10,201	10,540	10,166	10,540
509-205	OFFICE SUPPLIES	478	200	200	200
509-215	FOOD	370	500	500	1,000
2	SUPPLIES	848	700	700	1,200
509-506	TRAVEL & TRAINING	3,494	3,000	2,800	3,000
509-565	EVENT FEES	1,425	800	650	1,500
509-575	TML DUES	2,273	2,270	2,270	2,270
5	OPERATIONAL EXP	7,192	6,070	5,720	6,770
509-616	MISCELLANEOUS SERVICES	2,258	16,200	1,000	16,200
6	OTHER SERVICES	2,258	16,200	1,000	16,200
509-804	ELECTION EXPENSE	1,899	3,020	3,000	3,020
8	MISCELLANEOUS	1,899	3,020	3,000	3,020
09-MAYOR AND COUNCIL TOTAL		22,398	36,530	20,586	37,730

Note: Increased food amount for workshops and event fees for Council attendance at local events

Administration

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
512-110	REGULAR EARNINGS	169,034	169,440	171,672	183,900
512-130	OVERTIME	0	500	500	0
512-130	RETIREMENT	20,499	19,860	19,752	21,200
512-140	LONGEVITY	980	1,100	1,100	470
512-150	SOCIAL SECURITY	12,099	13,280	12,100	14,320
512-160	WORKER'S COMP	171	200	176	210
512-190	CAR ALLOWANCE	0	0	0	3,600
1 PERSONNEL SERVICES		202,783	204,380	205,300	223,700
512-205	OFFICE SUPPLIES	2,840	3,110	2,000	3,110
512-215	FOOD	323	800	200	800
512-235	GAS & OIL	52	130	75	130
512-240	MINOR EQUIPMENT	347	170	107	1,670
512-245	HOUSEKEEPING SUPPLIES	1,670	1,200	1,200	1,200
2 SUPPLIES		5,232	5,410	3,582	6,910
512-419	JANITORIAL SERVICE	5,710	7,120	5,691	0
512-420	BUILDINGS & GROUNDS MAINT	10,882	3,500	3,500	0
512-485	EQUIPMENT MAINT	3,466	3,350	3,350	3,350
4 REPAIR & MAINT		20,058	13,970	12,541	3,350
512-502	COMMUNICATIONS	26,699	14,010	13,500	13,500
512-506	TRAINING & TRAVEL	3,978	5,000	4,500	5,000
512-514	ELECTRICITY	2,300	2,500	2,300	2,500
512-524	ADVERTISING & LEGAL NOTICES	849	1,490	514	1,490
512-526	DUES & SUBSCRIPTIONS	3,198	2,700	2,700	2,700
512-585	PROPERTY TAX ON LEASED LAND	59	100	59	100
5 OPERATIONAL EXP		37,083	25,800	23,573	25,290
12-ADMINISTRATION TOTAL		265,156	249,560	244,996	259,250

Note: \$1,500 is included for an AED for City Hall, Janitorial Service and Buildings and Grounds Maintenance moved to Parks and Facilities Maintenance

Finance

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
515-110	REGULAR EARNINGS	113,934	117,880	116,582	199,600
515-120	OVERTIME	105	0	65	0
515-130	RETIREMENT	14,173	13,620	13,658	22,750
515-140	LONGEVITY	1,080	1,200	1,200	1,260
515-150	SOCIAL SECURITY	9,109	9,110	8,786	15,360
515-160	WORKER'S COMP	118	130	118	160
1 PERSONNEL SERVICES		138,519	141,940	140,409	239,130
515-205	OFFICE SUPPLIES	801	750	750	750
515-240	MINOR EQUIPMENT	500	0	500	0
2 SUPPLIES		1,301	750	1,250	750
515-485	EQUIPMENT MAINT	450	750	450	750
4 REPAIR & MAINT		450	750	450	750
515-506	TRAINING & TRAVEL	5,341	5,200	3,600	5,200
515-524	ADVERTISING & LEGAL NOTICES	1,447	800	800	800
515-526	DUES & SUBSCRIPTIONS	1,545	1,700	1,700	1,700
5 OPERATIONAL EXP		8,332	7,700	6,100	7,700
515-625	APPRAISAL SERVICE	67,942	74,570	75,973	79,020
515-690	PRINTING FORMS, REPORTS	38	500	38	500
6 OTHER SERVICES		67,980	75,070	76,011	79,520
15-FINANCE TOTAL		216,582	226,210	224,220	327,850

Note: Assistant Finance Director included in Regular Earnings, Retirement and Social Security

Personnel

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
516-110	REGULAR EARNINGS	62,974	67,960	67,080	72,410
516-121	SAFETY COORDINATOR	6,231	6,000	6,000	6,000
516-130	RETIREMENT	8,099	8,480	8,099	9,560
516-140	LONGEVITY	214	180	170	240
516-150	SOCIAL SECURITY	5,231	5,670	5,231	6,450
516-160	WORKER'S COMP	103	80	66	90
516-190	CAR ALLOWANCE	0	0	0	3,600
1 PERSONNEL SERVICES		82,852	88,370	86,646	98,350
516-217	SAFETY SUPPLIES	4,799	4,800	4,500	4,800
516-218	SAFETY TRAINING MEAL	1,178	1,200	1,200	1,200
516-219	SAFETY AWARDS	599	600	600	600
2 SUPPLIES		6,576	6,600	6,300	6,600
516-506	TRAINING & TRAVEL	1,351	2,000	1,500	2,000
516-524	ADVERTISING & LEGAL NOTICES	0	1,000	200	1,000
516-526	DUES & SUBSCRIPTIONS	505	500	505	6,500
5 OPERATIONAL EXP		1,856	3,500	2,205	9,500
516-690	PRINTING FORMS, REPORTS	881	250	150	250
516-691	EMPLOYMENT SCREENING	5,927	5,000	5,000	5,000
516-692	PAYROLL PROCESSING SERVICES	31,166	28,850	28,850	28,850
516-693	ACA COMPLIANCE SERVICES	4,257	4,300	4,257	4,300
6 OTHER SERVICES		42,230	38,400	38,257	38,400
16-PERSONNEL TOTAL		133,514	136,870	133,408	152,850

Note: \$6,000 is included for evaluation management system

Municipal Court

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
518-110	REGULAR EARNINGS	121,158	147,640	147,640	156,060
518-111	ASSOCIATE JUDGE	2,981	0	0	0
518-114	CERTIFICATION PAY	2,931	3,000	3,000	3,000
518-120	OVERTIME	44	0	0	0
518-130	RETIREMENT	15,962	17,480	17,556	19,790
518-140	LONGEVITY	1,940	2,150	2,150	2,050
518-150	SOCIAL SECURITY	9,956	11,690	13,031	13,360
518-160	WORKER'S COMP	131	170	141	190
1 PERSONNEL SERVICES		155,102	182,130	183,518	194,450
518-205	OFFICE SUPPLIES	1,920	1,500	1,500	1,500
518-240	MINOR EQUIPMENT	631	0	631	0
2 SUPPLIES		2,551	1,500	2,131	1,500
518-419	JANITORIAL SERVICE	711	980	711	0
518-420	BUILDINGS & GROUNDS MAINT	1,460	850	1,460	0
518-485	EQUIPMENT MAINT	0	0	0	0
4 REPAIR & MAINT		2,171	1,830	2,171	0
518-502	COMMUNICATIONS	2,989	1,680	3,000	1,680
518-506	TRAINING & TRAVEL	2,338	2,500	2,500	2,500
518-514	ELECTRICITY	329	500	350	500
518-526	DUES & SUBSCRIPTIONS	676	650	640	650
5 OPERATIONAL EXP		6,331	5,330	6,490	5,330
518-616	MISCELLANEOUS SERVICES	515	0	430	0
6 OTHER SERVICES		515	0	430	0
18-MUNICIPAL COURT TOTAL		166,669	190,790	194,740	201,280

Planning

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
519-110	REGULAR EARNINGS	177,885	238,430	238,430	244,950
519-114	CERTIFICATION PAY	231	0	0	0
519-116	GIS PAY	0	0		6,000
519-120	OVERTIME	659	0	492	0
519-130	RETIREMENT	23,101	28,170	27,396	30,060
519-140	LONGEVITY	4,060	4,270	4,260	3,650
519-150	SOCIAL SECURITY	15,102	18,840	20,699	20,300
519-160	WORKER'S COMP	512	890	700	920
519-190	CAR ALLOWANCE	692	3,600	3,600	3,600
1 PERSONNEL SERVICES		222,242	294,200	295,577	309,480
519-205	OFFICE SUPPLIES	3,438	1,800	1,800	2,000
519-220	UNIFORMS	184	200	200	300
519-235	GAS & OIL	1,109	1,000	664	1,800
519-240	MINOR EQUIPMENT	99	0	0	1,200
2 SUPPLIES		4,831	3,000	2,664	5,300
519-481	VEHICLE & MACHINERY MAINT	117	200	500	1,000
4 REPAIR & MAINT		117	200	500	1,000
519-502	COMMUNICATIONS	4,577	2,750	4,000	5,860
519-506	TRAINING & TRAVEL	2,170	2,500	2,800	4,300
519-524	ADVERTISING & LEGAL NOTICES	84	300	300	300
519-526	DUES & SUBSCRIPTIONS	631	1,200	633	1,600
519-534	MOWING VACANT LOTS	7,261	5,000	5,000	5,000
519-536	DEMOLITION OF VACANT BLDGS	600	15,000	0	15,000
519-590	TCRFC DUES	1,250	1,250	1,250	1,250
5 OPERATIONAL EXP		16,572	28,000	13,983	33,310
519-860	RESIDENTIAL DEV.INCENTIVES	0	0	0	0
519-861	CONTRACT SERVICES - FIRE INS.	0	0	0	14,440
8 MISCELLANEOUS		0	0	0	14,440
19-PLANNING TOTAL		243,761	325,400	312,724	363,530

Note: Fire Inspections have been incorporated into Planning

Description

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

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

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

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

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

Public Safety Departmental Summary

Expenditure by Division

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget	% Change in budget from FY17 to FY18
Police	2,668,324	2,780,630	2,589,781	2,890,810	3.96%
Fire	223,787	203,000	184,900	201,980	-0.50%
Fire Marshal	12,507	14,720	12,185	0	-100.00%
Communications	406,387	462,420	431,235	469,100	1.44%
Emergency Management	15,437	18,020	15,154	18,020	0.00%
TOTAL	3,326,442	3,478,790	3,233,255	3,579,910	2.91%

Expenditure by Classification

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget	% Change in budget from FY17 to FY18
Personnel Services	2,731,011	2,900,110	2,698,831	3,013,710	3.92%
Supplies	163,169	229,300	205,110	193,350	-15.68%
Repair and Maintenance	116,625	111,340	90,644	97,500	-12.43%
Operational Expense	171,358	152,240	166,424	188,150	23.59%
Other Services	68,962	85,800	72,246	87,200	1.63%
Capital Outlay	75,318	0	0	0	0.00%
TOTAL	3,326,442	3,478,790	3,233,255	3,579,910	2.91%

Personnel

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget	% Change in budget from FY17 to FY18
Police	35	35	35	36	2.86%
Fire	0	0	0	0	0.00%
Fire Marshal	0.5	0.5	0.5	0	-100.00%
Communications	8	8	8	8	0.00%
Emergency Management	0.5	0.5	0.5	0.5	0.00%
TOTAL	44	44	44	45	1.14%

Police

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
520-110	REGULAR EARNINGS	1,717,626	1,790,840	1,676,897	1,853,330
520-113	HOLIDAY PAY	42,338	45,970	41,785	45,970
520-114	CERTIFICATION PAY	70,711	81,600	65,587	84,000
520-116	INCENTIVE PAY	0	0	0	28,000
520-120	OVERTIME	44,763	66,010	57,711	66,010
520-130	RETIREMENT	233,881	229,310	212,687	241,260
520-140	LONGEVITY	18,420	20,460	20,425	21,400
520-150	SOCIAL SECURITY	149,765	153,370	142,474	162,900
520-160	WORKER'S COMP	27,543	30,950	30,850	31,920
1 PERSONNEL SERVICES		2,305,047	2,418,510	2,248,416	2,534,790
520-205	OFFICE SUPPLIES	9,918	15,000	10,000	12,500
520-215	FOOD	2,526	4,500	2,500	4,500
520-220	UNIFORMS	17,247	23,300	23,000	23,300
520-230	ANIMAL SHELTER SUPPLIES	1,561	5,000	5,000	6,000
520-235	GAS & OIL	50,065	79,500	53,062	55,000
520-240	MINOR EQUIPMENT	16,889	25,650	41,000	13,000
520-245	HOUSEKEEPING SUPPLIES	3,585	4,000	5,733	7,000
520-254	FORENSIC SUPPLIES	4,193	5,000	4,200	4,500
520-270	MISCELLANEOUS SUPPLIES	4,678	5,000	4,500	5,000
520-275	COMMUNITY SERVICES SUPPLIES	2,122	2,500	2,150	2,500
520-276	SUPPORT OF PRISONERS	2,369	3,000	2,600	3,000
520-299	DRUG DOG UPKEEP & SUPPLIES	1,567	1,000	2,500	2,500
2 SUPPLIES		116,721	173,450	156,245	138,800
520-419	JANITORIAL SERVICE	7,114	10,000	5,000	0
520-420	BUILDINGS & GROUNDS MAINT	2,106	2,500	1,250	3,000
520-481	VEHICLE & MACHINERY MAINT	26,470	28,340	21,144	25,000
520-485	EQUIPMENT MAINT	16,965	19,500	20,000	19,500
4 REPAIR & MAINT		52,655	60,340	47,394	47,500
520-502	COMMUNICATIONS	38,293	28,740	33,000	34,000
520-506	TRAINING & TRAVEL	29,485	30,500	30,500	30,500
520-514	ELECTRICITY	21,914	25,000	42,151	60,000
520-520	NATURAL GAS	356	270	435	0
520-524	ADVERTISING & LEGAL NOTICES	2,340	3,700	750	3,700
520-526	DUES & SUBSCRIPTIONS	3,046	7,830	3,500	7,830
520-551	INS - POLICE LIAB	11,292	11,290	11,292	11,290
5 OPERATIONAL EXP		106,724	107,330	121,628	147,320

Police

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
520-616	MISCELLANEOUS SERVICES	5,026	7,500	5,500	8,900
520-617	SPAY AND NEUTER	2,013	3,500	2,598	3,500
520-619	MEDICAL EXAMS	4,821	5,000	8,000	5,000
520-624	INFORMANT INFORMATION	0	5,000	0	5,000
6	OTHER SERVICES	11,859	21,000	16,098	22,400
520-935	MAJOR MACHINERY & EQUIP	75,318	0	0	0
9	CAPITAL OUTLAY	75,318	0	0	0
20-POLICE TOTAL		2,668,324	2,780,630	2,589,781	2,890,810

Communications

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
524-110	REGULAR EARNINGS	277,107	312,360	298,000	317,630
524-111	SUPERVISOR	2,063	6,000	6,000	6,000
524-113	HOLIDAY PAY	5,991	10,000	7,500	6,000
524-114	CERTIFICATION PAY	18,070	26,400	18,760	26,400
524-116	INCENTIVE PAY	0	0	0	3,000
524-120	OVERTIME	32,201	31,000	31,000	31,000
524-130	RETIREMENT	41,220	43,800	40,850	45,320
524-140	LONGEVITY	3,135	3,160	3,475	2,740
524-150	SOCIAL SECURITY	26,262	29,290	25,250	30,600
524-160	WORKER'S COMP	336	410	400	410
1 PERSONNEL SERVICES		406,387	462,420	431,235	469,100
24-COMMUNICATIONS TOTAL		406,387	462,420	431,235	469,100

Fire

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
522-205	OFFICE SUPPLIES	146	250	250	250
522-215	FOOD	320	700	500	700
522-220	PROTECTIVE CLOTHING	14,819	15,000	15,000	15,000
522-235	GAS & OIL	7,490	10,700	9,740	10,700
522-240	MINOR EQUIPMENT	16,533	18,000	15,000	18,000
522-250	CHEMICALS	5,886	7,500	7,500	7,500
2 SUPPLIES		45,194	52,150	47,990	52,150
522-420	BUILDINGS & GROUNDS MAINT	756	0	1,000	0
522-481	VEHICLE & MACHINERY MAINT	48,951	37,000	30,000	37,000
522-482	EQUIPMENT TESTING	7,262	6,500	6,500	6,500
522-485	EQUIPMENT MAINT	6,401	6,500	5,000	6,500
4 REPAIR & MAINT		63,370	50,000	42,500	50,000
522-502	COMMUNICATIONS	21,868	2,640	2,100	2,640
522-506	TRAINING	20,000	20,000	20,000	20,000
522-514	ELECTRICITY	3,872	1,000	3,750	0
522-520	NATURAL GAS	119	20	150	0
522-524	ADVERTISING & LEGAL NOTICES	0	0	0	0
522-526	DUES & SUBSCRIPTIONS	2,629	2,400	2,629	2,400
522-542	AUDIT	4,750	5,250	4,750	5,250
522-543	INS - VFD ACCIDENT	4,883	4,740	4,883	4,740
5 OPERATIONAL EXP		58,121	36,050	38,262	35,030
522-830	FIRE PREVENTION	0	1,700	0	1,700
522-835	VFD - RETIREMENT	41,271	45,500	41,500	45,500
522-837	VFD - WORKMAN'S COMP	2,420	2,600	2,500	2,600
522-840	VFD- MEDICAL EXAMINATIONS	13,412	15,000	12,148	15,000
8 MISCELLANEOUS		57,103	64,800	56,148	64,800
22-FIRE TOTAL		223,787	203,000	184,900	201,980

Note: Fire Fighter's Pension increase of \$5 per member per month is included in VFD Retirement

Fire Marshal

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
523-125	PART-TIME EARNINGS	9,720	9,360	9,360	0
523-140	RETIREMENT	0	0	0	0
523-150	SOCIAL SECURITY	0	0	0	0
523-160	WORKER'S COMP	0	0	0	0
1	PERSONNEL SERVICES	9,720	9,360	9,360	0
523-205	OFFICE SUPPLIES	35	200	100	0
523-220	UNIFORMS	0	100	100	0
523-235	GAS & OIL	0	800	0	0
523-253	SUPPLIES	0	200	0	0
2	SUPPLIES	35	1,300	200	0
523-481	VEHICLE & MACHINERY MAINT	600	1,000	750	0
4	REPAIR & MAINT	600	1,000	750	0
523-502	COMMUNICATIONS	1,977	1,860	1,700	0
523-506	TRAINING & TRAVEL	0	800	0	0
523-526	DUES & SUBSCRIPTIONS	175	400	175	0
5	OPERATIONAL EXP	2,152	3,060	1,875	0
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23-FIRE MARSHAL TOTAL		12,507	14,720	12,185	0

Note: Fire inspections have been incorporated into Planning and State Fire Marshal resources will be utilized if necessary

Emergency Management

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
526-121	EMERGENCY MGMNT	9,857	9,820	9,820	9,820
1	PERSONNEL SERVICES	9,857	9,820	9,820	9,820
526-205	OFFICE SUPPLIES	10	500	100	500
526-215	FOOD	17	500	75	500
526-240	MINOR EQUIPMENT	1,192	1,400	500	1,400
2	SUPPLIES	1,219	2,400	675	2,400
526-502	COMMUNICATIONS	1,151	1,200	1,059	1,200
526-506	TRAINING & TRAVEL	2,035	2,500	2,000	2,500
526-508	EMERG MGMT MISC	1,075	2,000	1,500	2,000
526-526	DUES AND SUBSCRIPTIONS	100	100	100	100
5	OPERATIONAL EXP	4,361	5,800	4,659	5,800
26- EMERGENCY MANAGEMENT TOTAL		15,437	18,020	15,154	18,020

Description

The Public Works Department consists of the following services: Public Works Administration, Streets and Fleet 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.

Public Works: Administration's goal is to provide quality service to all customers on a daily basis. This division also provides guidance and direction of all planning, design and construction of capital and development projects in the City of El Campo.

Public Works: Street Maintenance is responsible for both construction and maintaining public streets in El Campo. The exception is when a new development is being constructed, the developer is responsible for constructing the streets and other public infrastructure, and the Department inspects the construction to ensure compliance with plans and standards. Pavement markings are also the responsibility of the Public Works Department.

The Street Maintenance crew in the Public Works Department takes care of ongoing maintenance such as pothole repair, temporary patches, and preventative measures such as seal coating. Additionally, street sweeping is conducted on each curbed street on a routine basis.

The Parks and Facilities Maintenance Division is responsible for the general maintenance, operation and appearance of the City's eight parks, which cover a total of 84.83 acres. These include: Alamo, 1.9 acres; Delta Street, 2.09 acres; Evans, 0.85 acres; Friendship, 28.14 acres; Rotary, 13.22 acres; Second Street, 3.05 acres; Willie Bell, 17.33 acres; and The Park at Legacy Fields, 7.5 acres (4-acre pond; 3.5-acre playground), plus islands, medians and other areas associated with Legacy Fields totaling 18.253 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. The city's newest park, The Park at Legacy Fields, officially opened April 20, 2015. This was the first new park opened in the city since Rotary Park opened in March 1993.

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

Public Works Department Summary

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget	% Change in budget from FY17 to FY18
Public Works Administration	299,746	335,410	340,707	245,940	-26.67%
Streets	1,535,167	933,010	827,605	922,920	-1.08%
Vehicle Maintenance	115,239	114,760	110,280	118,390	3.16%
Parks and Facilities	248,832	332,980	299,125	439,380	31.95%
TOTAL	2,198,984	1,716,160	1,577,717	1,726,630	0.61%

Expenditure by Classification

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget	% Change in budget from FY17 to FY18
Personnel Services	1,000,512	1,127,500	1,014,120	1,126,430	-0.09%
Supplies	136,393	146,500	131,928	134,500	-8.19%
Repair and Maintenance	889,055	204,750	187,450	200,600	-2.03%
Operational Expense	148,806	222,410	186,806	215,100	-3.29%
Other Services	24,219	15,000	57,413	50,000	233.33%
Capital Outlay	0	0	0	0	0.00%
TOTAL	2,198,984	1,716,160	1,577,717	1,726,630	0.61%

Personnel

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget	% Change in budget from FY17 to FY18
Public Works Administration	4	4	4	2	-50.00%
Streets	12	12	12	11	-8.33%
Vehicle Maintenance	2	2	2	2	0.00%
Parks and Facilities	5	5	5	7	40.00%
TOTAL	23	23	23	22	-4.35%

Public Works Administration

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
530-110	REGULAR EARNINGS	171,472	155,580	185,000	104,300
530-125	PART TIME EARNINGS	13,239	40,760	0	0
530-130	OVERTIME	1,081	1,000	1,100	0
530-130	RETIREMENT	18,995	18,250	17,600	12,700
530-140	LONGEVITY	1,835	1,960	1,950	240
530-150	SOCIAL SECURITY	15,509	15,320	14,300	8,580
530-160	WORKER'S COMP	323	230	315	120
530-190	CAR ALLOWANCE	3,877	3,600	3,600	3,600
1 PERSONNEL SERVICES		226,331	236,700	223,865	129,540
530-205	OFFICE SUPPLIES	2,647	2,500	1,000	2,500
530-217	SAFETY EQUIPMENT AND TRAFFIC CONTRC	8,584	9,500	9,500	9,500
530-220	UNIFORMS	4,819	5,500	5,311	5,500
530-235	GAS & OIL	648	1,000	576	1,000
530-240	MINOR EQUIPMENT PURCHASE	3,210	500	136	500
530-245	HOUSEKEEPING SUPPLIES	3,882	3,500	3,000	0
2 SUPPLIES		23,788	22,500	19,523	19,000
530-420	BUILDINGS & GROUNDS MAINT	6,093	8,000	1,200	0
530-481	VEHICLE & MACHINERY MAINT	220	4,000	250	500
530-485	EQUIPMENT MAINT	3,796	5,000	5,000	5,000
4 REPAIR & MAINT		10,109	17,000	6,450	5,500
530-502	COMMUNICATIONS	9,802	7,310	4,514	5,000
530-506	TRAINING & TRAVEL	4,774	5,000	5,000	6,300
530-514	ELECTRICITY	6,220	8,000	6,664	6,700
530-520	NATURAL GAS	1,309	1,750	1,346	1,750
530-524	ADVERTISING & LEGAL NOTICES	477	400	400	400
530-526	DUES & SUBSCRIPTIONS	1,399	1,250	1,000	1,250
530-551	MOSQUITO ABATEMENT	0	16,000	10,000	16,000
530-552	UNDERGROUND STORAGE TANK INS	4,761	4,500	4,532	4,500
5 OPERATIONAL EXP		28,742	44,210	33,456	41,900
530-646	ENG/SURVEYING SERVICES	10,775	15,000	57,413	50,000
6 OTHER SERVICES		10,775	15,000	57,413	50,000
30 PUBLIC WORKS ADMIN TOTAL		299,746	335,410	340,707	245,940

Note: Part Time Earnings for janitorial services have been moved to Parks and Facilities Maintenance

Streets

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
531-110	REGULAR EARNINGS	338,179	402,120	375,000	386,880
531-114	CERTIFICATION PAY	4,091	5,530	3,900	5,600
531-115	PART TIME EARNINGS	15,102	30,850	0	58,550
531-120	OVERTIME	12,151	6,020	11,800	6,020
531-130	RETIREMENT	42,916	48,050	40,500	47,020
531-140	LONGEVITY	7,045	6,480	4,905	5,240
531-150	SOCIAL SECURITY	29,620	34,500	27,000	36,220
531-160	WORKER'S COMP	13,073	16,960	13,500	17,390
1 PERSONNEL SERVICES		462,176	550,510	476,605	562,920
531-235	GAS & OIL	29,193	35,000	30,000	32,500
531-240	MINOR EQUIPMENT PURCHASE	11,172	6,000	5,000	6,000
531-252	WEED CONTROL	12,827	25,000	25,000	25,000
531-265	SIGNAGE	21,964	15,000	17,500	10,000
2 SUPPLIES		75,144	81,000	77,500	73,500
531-440	STREET REPAIR/CONSTRUCTION	-57,309	60,000	60,000	65,000
531-442	SIDEWALKS	53,690	0	0	0
531-445	STREET RESURF-SEAL COAT	742,310	0	0	0
531-446	DRAINAGE	28,887	20,000	10,000	20,000
531-481	VEHICLE & MACHINERY MAINT	73,862	70,000	75,000	60,000
4 REPAIR & MAINT		841,440	150,000	145,000	145,000
531-502	COMMUNICATIONS	106	0	0	0
531-506	TRAINING & TRAVEL	979	2,000	1,500	2,000
531-514	STREET LIGHT ELECTRICITY	131,810	140,000	125,000	130,000
531-515	STREET LIGHT INSTALLATION	0	2,000	0	2,000
531-519	CULVERT INSTALLATION	10,069	7,500	2,000	7,500
5 OPERATIONAL EXP		142,963	151,500	128,500	141,500
531-647	CONTRACT SPRAYING	13,444	0	0	0
6 OTHER SERVICES		13,444	0	0	0
31 PW-STREETS TOTAL		1,535,167	933,010	827,605	922,920

Note: Eliminated one position and increased part time earnings

Vehicle Maintenance

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
535-110 REGULAR EARNINGS	82,121	84,290	83,000	87,200
535-120 OVERTIME	4,650	2,000	1,000	2,000
535-130 RETIREMENT	11,012	10,380	10,500	10,680
535-140 LONGEVITY	2,310	2,430	2,430	2,550
535-150 SOCIAL SECURITY	7,077	6,940	6,500	7,210
535-160 WORKER'S COMP	1,473	1,170	1,600	1,200
1 PERSONNEL SERVICES	108,643	107,210	105,030	110,840
535-235 GAS & OIL	1,841	2,500	1,500	2,500
535-240 MINOR EQUIPMENT PURCHASE	2,904	3,000	2,000	3,000
2 SUPPLIES	4,745	5,500	3,500	5,500
535-481 VEHICLE & MACHINERY MAINT	1,555	1,750	1,500	1,750
4 REPAIR & MAINT	1,555	1,750	1,500	1,750
535-502 COMMUNICATIONS	0	0	0	0
535-506 TRAINING & TRAVEL	295	300	250	300
5 OPERATIONAL EXP	295	300	250	300
35 PW-VEHICLE MAINT TOTAL	115,239	114,760	110,280	118,390

Parks and Facilities

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
541-110	REGULAR EARNINGS	134,418	156,870	139,940	196,910
541-115	PART TIME EARNINGS	0	0	0	22,560
541-120	OVERTIME	2,224	7,190	7,500	7,190
541-124	CERTIFICATION PAY	7,306	4,800	2,000	4,800
541-130	RETIREMENT	17,961	19,570	17,875	24,770
541-140	LONGEVITY	2,080	2,240	2,235	3,950
541-150	SOCIAL SECURITY	11,522	13,090	11,570	18,450
541-160	WORKER'S COMP	2,610	3,320	2,500	3,500
541-180	CONTRACT LABOR	25,240	26,000	25,000	41,000
1 PERSONNEL SERVICES		203,361	233,080	208,620	323,130
541-205	OFFICE SUPPLIES	80	50	55	50
541-220	UNIFORMS	1,669	2,100	1,473	2,100
541-235	GAS & OIL	6,861	11,000	5,877	6,500
541-240	MINOR EQUIPMENT	9,299	10,000	10,000	10,000
541-245	HOUSEKEEPING SUPPLIES	4,051	4,300	4,000	7,800
541-250	HERBICIDES	1,354	1,000	1,000	0
541-251	CHEMICALS	9,402	9,050	9,000	10,050
2 SUPPLIES		32,715	37,500	31,405	36,500
541-420	BUILDINGS & GROUNDS MAINT	27,634	30,000	28,000	42,350
541-481	VEHICLE & MACHINERY MAINT	8,317	6,000	6,500	6,000
4 REPAIR & MAINT		35,951	36,000	34,500	48,350
541-506	TRAINING AND TRAVEL	2,182	2,000	2,500	2,000
541-514	ELECTRICITY	22,261	24,000	22,000	24,000
541-524	ADVERTISING & LEGAL NOTICES	225	100	100	100
541-526	DUES & SUBSCRIPTIONS	90	300	0	300
541-530	RECREATIONAL IMPROVEMENTS	-48,732	0	0	5,000
541-531	RECREATONAL EXPENSES	780	0	0	0
5 OPERATIONAL EXP		-23,195	26,400	24,600	31,400
41 PARKS & FACILITIES TOTAL		248,832	332,980	299,125	439,380

Note: Janitorial services and facilities maintenance are included, as well as building and grounds maintenance and supplies

Description

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

The Community Services Administration works with the Community Services Board, the Aquatic Center Board, and as of June 11, 2015 the Keep El Campo Beautiful Board, which is composed of the members of the Community Services Board.

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

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.

Community Services Department Summary

Expenditure by Division

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget	% Change in budget from FY17 to FY18
Comm. Services Admin.	228,560	169,050	172,588	128,250	-24.13%
Civic Center	106,135	110,550	102,536	110,830	0.25%
Aquatic Center	287,895	315,860	292,566	296,940	-5.99%
TOTAL	622,590	595,460	567,690	536,020	-9.98%

Expenditure by Classification

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget	% Change in budget from FY17 to FY18
Personnel Services	262,639	211,140	198,986	164,140	-22.26%
Supplies	26,019	37,950	36,630	28,350	-25.30%
Repair and Maintenance	113,104	108,640	106,100	105,920	-2.50%
Operational Expense	97,572	117,630	107,375	114,510	-2.65%
Other Services	123,255	120,100	118,600	123,100	2.50%
Capital Outlay	0	0	0	0	0.00%
TOTAL	622,590	595,460	567,690	536,020	-9.98%

Personnel

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget	% Change in budget from FY17 to FY18
Comm. Services Admin.	0	0	0	0	0.00%
Civic Center	0	0	0	0	0.00%
Aquatic Center	1	1	1	1	0.00%
TOTAL	1	1	1	1	0.00%

Community Services Administration

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
540-110	REGULAR EARNINGS	64,969	33,420	37,742	0
540-115	PART TIME LABOR	0	0	0	0
540-130	RETIREMENT	8,421	4,070	4,555	0
540-140	LONGEVITY	285	350	345	0
540-150	SOCIAL SECURITY	5,348	2,720	3,206	0
540-160	WORKER'S COMP	70	40	43	0
540-180	CONTRACT LABOR	15,000	0	0	0
540-190	CAR ALLOWANCE	3,739	1,800	1,869	0
1 PERSONNEL SERVICES		97,831	42,400	47,761	0
540-205	OFFICE SUPPLIES	103	0	0	0
540-215	FOOD	200	0	0	0
2 SUPPLIES		304	0	0	0
540-502	COMMUNICATIONS	1,214	600	595	0
540-506	TRAINING & TRAVEL	1,925	500	283	0
540-524	ADVERTISING & LEGAL NOTICES	3,252	5,150	5,000	5,150
540-526	DUES & SUBSCRIPTIONS	780	300	350	0
5 OPERATIONAL EXP		7,170	6,550	6,228	5,150
540-616	MISCELLANEOUS SERVICES	4,473	0	0	3,000
6 OTHER SERVICES		4,473	0	0	3,000
540-810	SUMMER YTH PROG - B&G CLUB	50,000	50,000	50,000	50,000
540-811	NORTHSIDE-OPERATIONS	23,000	23,000	23,000	23,000
540-835	BEEES	8,000	8,000	8,000	8,000
540-840	MUSEUM CONTRIBUTION	22,500	22,500	22,500	22,500
540-845	CRISIS CENTER	2,500	2,500	2,500	2,500
540-846	KEEP EL CAMPO BEAUTIFUL	282	100	100	100
540-847	SPOT	0	1,500	0	1,500
540-850	HERITAGE CENTER	12,500	12,500	12,500	12,500
8 MISCELLANEOUS		118,782	120,100	118,600	120,100
40 COMMUNITY SERVICES TOTAL		228,560	169,050	172,588	128,250

Note: \$3,000 is included for recreational programming, including Farmers Market, Downtown Dinner, and other activities planned

Civic Center

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
542-240	MINOR EQUIPMENT PURCHASE	278	250	200	250
542-251	INSECT CONTROL	775	1,000	960	1,000
2	SUPPLIES	1,053	1,250	1,160	1,250
542-420	BUILDINGS & GROUNDS MAINT	19,191	10,000	11,000	15,000
542-421	CONTRACT LABOR - MAINT	57,354	59,640	57,100	54,920
4	REPAIR & MAINT	76,544	69,640	68,100	69,920
542-502	COMMUNICATIONS	679	2,400	3,858	2,400
542-514	ELECTRICITY	27,670	36,710	29,000	36,710
542-520	NATURAL GAS	116	550	418	550
542-524	ADVERTISING & LEGAL NOTICES	0	0	0	0
542-526	DUES AND SUBSCRIPTIONS	72	0	0	0
5	OPERATIONAL EXP	28,537	39,660	33,276	39,660
42 CIVIC CENTER TOTAL		106,135	110,550	102,536	110,830

Aquatic Center

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
545-110	REGULAR EARNINGS	50,860	46,890	41,662	49,760
545-115	PART-TIME EARNINGS	91,057	95,000	88,000	88,000
545-120	OVERTIME	235	0	0	0
545-130	RETIREMENT	5,045	5,390	4,858	5,510
545-140	LONGEVITY	190	250	250	310
545-150	SOCIAL SECURITY	10,791	10,870	10,035	10,380
545-160	WORKER'S COMP	1,571	2,840	1,000	2,680
545-180	CONTRACT LABOR	5,060	7,500	5,420	7,500
1 PERSONNEL SERVICES		164,808	168,740	151,225	164,140
545-205	OFFICE SUPPLIES	1,124	1,500	1,200	1,200
545-210	CONCESSIONS	7,769	8,000	7,500	7,500
545-220	UNIFORMS	946	2,000	2,000	2,000
545-235	GAS AND OIL	162	90	30	90
545-240	MINOR EQUIPMENT	2,967	16,350	15,000	6,050
545-245	HOUSEKEEPING SUPPLIES	1,826	2,200	2,000	2,200
545-250	CHEMICALS	9,608	6,000	7,500	7,500
545-251	INSECT CONTROL	260	560	240	560
2 SUPPLIES		24,662	36,700	35,470	27,100
545-420	BUILDINGS & GROUND MAINT	36,560	39,000	38,000	36,000
4 REPAIR & MAINT		36,560	39,000	38,000	36,000
545-502	COMMUNICATIONS	5,927	2,820	4,099	4,100
545-506	TRAINING & TRAVEL	1,985	2,500	2,000	2,500
545-514	ELECTRICITY	34,874	35,000	35,000	35,000
545-520	NATURAL GAS	16,682	23,000	19,182	20,000
545-524	ADVERTISING	1,767	2,500	2,000	2,500
545-526	DUES & SUBSCRIPTIONS	630	600	590	600
545-530	RECREATIONAL IMPROVEMENTS	0	5,000	5,000	5,000
545-550	MISC. OPERATIONAL	0	0	0	0
5 OPERATIONAL EXP		61,865	71,420	67,871	69,700
45 AQUATIC CENTER TOTAL		287,895	315,860	292,566	296,940

Note: includes funds for replastering pool in Building and Grounds Maintenance

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.

Water and Sewer Departmental Summary

	FY16	FY17	FY17	FY18	% Change
	Actual	Amended Budget	Year End Estimate	Adopted Budget	in budget from FY17 to FY18
Multi - Departmental	168,677	517,880	507,102	553,210	6.82%
Water and Sewer Admin.	178,344	197,880	178,245	167,840	-15.18%
Water Production & WW Coll	940,233	928,360	871,107	983,040	5.89%
Wastewater Treatment	418,411	415,210	415,200	421,340	1.48%
Non - Departmental	1,850,004	1,836,450	1,849,657	1,772,780	-3.47%
TOTAL	3,555,667	3,895,780	3,821,311	3,898,210	0.06%

Expenditure by Classification

	FY16	FY17	FY17	FY18	% Change
	Actual	Amended Budget	Year End Estimate	Adopted Budget	in budget from FY17 to FY18
Personnel Services	722,302	776,050	722,970	799,120	2.97%
Supplies	59,551	68,600	57,380	66,600	-2.92%
Repair and Maintenance	278,995	209,050	197,500	215,250	2.97%
Operational Expense	476,034	512,480	495,428	509,680	-0.55%
Other Services	168,782	493,150	498,376	534,780	8.44%
Transfers	1,850,004	1,836,450	1,849,657	1,772,780	0.00%
Capital	0	0	0	0	0.00%
TOTAL	3,555,667	3,895,780	3,821,311	3,898,210	0.06%

Personnel

	FY16	FY17	FY17	FY18	% Change
	Actual	Amended Budget	Year End Estimate	Adopted Budget	in budget from FY17 to FY18
Multi - Departmental	0	0	0	0	0.00%
Water and Sewer Admin.	4	4	4	3	-25.00%
Water Production & WW Coll	10	10	10	11	10.00%
Wastewater Treatment	2	2	2	2	0.00%
Non - Departmental	0	0	0	0	0.00%
TOTAL	16	16	16	16	0.00%

Utility Fund Multi-Departmental

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
505-539	INS - VEHICLE/EQUIPMENT	800	800	800	800
505-549	INS - PROPERTY LIAB	12,090	13,000	13,000	13,000
505-550	INS - FLEET	5,400	7,200	7,200	7,200
505-552	INS - GENERAL LIAB	3,600	7,920	7,920	7,920
505-554	INS - PUBLIC OFFICIALS INS	3,375	4,500	4,500	4,500
505-558	HEALTH INSURANCE	82,223	100,000	89,731	98,700
505-587	POSTAGE	4,532	3,410	3,410	3,410
505-590	PIPELINE LEASE PAYMENTS	1,391	1,400	1,391	1,400
505-591	LIFT STATION LAND LEASE	0	500	500	500
5 OPERATIONAL EXP		113,411	138,730	128,452	137,430
505-604	AUDIT	7,820	12,220	7,820	12,220
505-612	CITY ATTORNEY	21,000	21,000	21,000	22,630
505-617	PROFESSIONAL SERVICES	17,753	20,600	35,000	60,600
6 OTHER SERVICES		46,573	53,820	63,820	95,450
505-703	FRANCHISE TAX	0	141,430	141,430	141,430
505-710	05 LEASE PURCHASE	0	163,400	163,400	163,400
7 TRANSFERS		0	304,830	304,830	304,830
505-805	SERVICE AWARDS	0	500	0	500
505-850	BAD DEBT EXPENSE	8,693	20,000	10,000	15,000
8 MISCELLANEOUS		8,693	20,500	10,000	15,500
05 MULTI-DEPARTMENTAL TOTAL		168,677	517,880	507,102	553,210

Note: \$40,000 is included in Professional Services for Impact Fee Study

Utility Fund Non-Departmental

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
508-703	FRANCHISE TAX X-FER	132,290	0	0	0
508-704	OPERATION SUPPORT X-FER	268,400	272,100	272,100	272,100
508-710	05 DEBT X-FER	163,437	0	0	0
508-711	08 DEBT X-FER	220,738	167,260	167,260	164,000
508-712	12 DEBT X-FER	175,626	176,320	176,320	175,890
508-713	13 DEBT X-FER	155,564	157,710	157,710	155,280
508-714	14 DEBT X-FER	43,269	19,320	19,320	19,090
508-715	10 DEBT X-FER	105,213	104,090	104,090	101,960
508-716	13 A DEBT X-FER	41,588	40,810	40,810	40,900
508-717	14 DEBT X-FER (TAX NOTES)	18,912	76,420	76,420	74,970
508-718	CAPITAL LEASE TRANSFER	0	85,450	85,450	28,490
508-719	14 A DEBT X-FER	38,339	38,840	38,840	38,340
508-720	15 DEBT X-FER	15,797	16,300	16,300	15,800
508-721	15 A DEBT X-FER	18,823	19,180	19,180	18,790
508-722	16 DEBT X-FER	0	109,730	109,730	109,730
508-740	IT X-FER	52,010	52,010	65,217	52,010
508-745	CIP TRANSFER	400,000	490,000	490,000	490,000
508-760	FLEET TRANSFER	0	10,910	10,910	15,430
508-761	TRANSFER TO FUND 84	0	0	0	0
7 TRANSFERS		1,850,004	1,836,450	1,849,657	1,772,780
08 NON-DEPARTMENTAL TOTAL		1,850,004	1,836,450	1,849,657	1,772,780

Note: The lease of a vehicle is included in the Fleet Transfer

Water and Sewer Administration

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
510-110	REGULAR EARNINGS	111,078	126,060	113,644	101,870
510-114	CERTIFICATION PAY	923	2,400	960	2,970
510-120	OVERTIME	982	1,000	1,000	0
510-130	RETIREMENT	13,910	15,010	13,568	12,190
510-140	LONGEVITY	1,515	1,760	1,750	1,560
510-150	SOCIAL SECURITY	9,136	10,040	8,805	8,230
510-160	WORKER'S COMP	966	1,310	988	720
1 PERSONNEL SERVICES		138,511	157,580	140,715	127,540
510-205	OFFICE SUPPLIES	167	1,250	300	1,250
510-240	MINOR EQUIPMENT	480	500	230	500
2 SUPPLIES		647	1,750	530	1,750
510-485	EQUIPMENT MAINT	0	0	0	0
4 REPAIR & MAINT		0	0	0	0
510-506	TRAINING & TRAVEL	0	1,550	0	1,550
5 OPERATIONAL EXP		0	1,550	0	1,550
510-616	BILLING SERVICES	39,186	37,000	37,000	37,000
6 OTHER SERVICES		39,186	37,000	37,000	37,000
10 W & S ADMIN TOTAL		178,344	197,880	178,245	167,840

Note: A position was moved to Water Production and Wastewater Collection

Water Production and Wastewater Collection

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
575-110	REGULAR EARNINGS	309,483	362,600	310,000	397,280
575-124	CERTIFICATION PAY	68,518	10,720	9,500	13,740
575-120	OVERTIME	10,320	49,100	68,000	49,100
575-130	RETIREMENT	48,191	49,130	46,000	54,140
575-140	LONGEVITY	5,560	7,130	6,930	6,170
575-150	SOCIAL SECURITY	31,962	32,860	30,000	36,560
575-160	WORKER'S COMP	6,342	7,270	6,600	8,000
1 PERSONNEL SERVICES		480,377	518,810	477,030	564,990
575-215	FOOD	1,062	1,300	1,000	1,300
575-220	UNIFORMS	4,211	4,500	4,000	4,500
575-235	GAS & OIL	21,006	25,000	20,000	25,000
575-240	MINOR EQUIPMENT	6,358	7,000	7,000	7,000
575-245	FIELD SUPPLIES	1,307	0	200	0
2 SUPPLIES		33,945	37,800	32,200	37,800
575-410	METERS	27,671	15,000	10,000	15,000
575-420	BUILDINGS & GROUNDS MAINT	11,193	5,250	5,000	5,250
575-470	WATER STORAGE FACILITIES	13,891	15,000	10,000	15,000
575-471	WATER MAINS & ACCESSORIES	76,903	60,000	60,000	60,000
575-472	WATER WELLS & PUMPS	23,917	24,000	24,000	24,000
575-478	SEWER MAIN ACCESSORIES	14,241	15,000	10,000	15,000
575-479	SEWER PUMPS	11,802	4,500	4,500	4,500
575-481	VEHICLE & MACHINERY MAINT	44,740	25,000	30,000	30,000
4 REPAIR & MAINT		224,359	163,750	153,500	168,750
575-502	COMMUNICATIONS	10,535	10,000	6,841	7,500
575-506	TRAINING & TRAVEL	7,683	5,000	6,000	6,000
575-514	ELECTRICITY	147,802	150,000	149,282	150,000
575-520	NATURAL GAS	379	500	404	500
575-524	ADVERTISING AND LEGAL NOTICE	4,183	4,500	2,624	4,500
575-526	DUES & SUBSCRIPTIONS	490	1,000	500	1,000
5 OPERATIONAL EXP		171,073	171,000	165,651	169,500
575-646	ENG/SURVEYING SERVICES	14,721	15,000	20,726	20,000
575-680	WQ ASSESSMENT FEES TO STATE	10,257	12,000	12,000	12,000
575-685	LAB FEES	5,502	10,000	10,000	10,000
6 OTHER SERVICES		30,480	37,000	42,726	42,000
75 WATER PROD & WASTEWATER COLL		940,233	928,360	871,107	983,040

Wastewater Treatment Plant

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
590-110	REGULAR EARNINGS	62,856	69,730	68,325	74,230
590-114	CERTIFICATION PAY	5,626	4,680	5,580	5,880
590-120	OVERTIME	14,349	6,800	13,000	6,800
590-130	RETIREMENT	10,825	9,400	9,800	9,970
590-140	LONGEVITY	1,895	980	970	1,090
590-150	SOCIAL SECURITY	6,804	6,290	6,450	6,730
590-160	WORKER'S COMP	1,060	1,780	1,100	1,890
1 PERSONNEL SERVICES		103,415	99,660	105,225	106,590
590-205	OFFICE SUPPLIES	494	450	350	450
590-215	FOOD	0	100	0	100
590-240	MINOR EQUIPMENT	829	500	300	500
590-245	FIELD SUPPLIES	183	0	0	0
590-252	OPERATING SUPPLIES	22,161	28,000	24,000	26,000
2 SUPPLIES		24,959	29,050	24,650	27,050
590-420	BUILDINGS & GROUNDS MAINT	4,756	5,000	4,000	5,000
590-477	WASTEWATER TREATMENT FACILITY	48,576	40,000	38,000	40,000
590-481	VEHICLE & MACHINERY MAINT	1,305	300	2,000	1,500
4 REPAIR & MAINT		54,636	45,300	44,000	46,500
590-502	COMMUNICATIONS	351	350	325	350
590-506	TRAINING & TRAVEL	770	750	0	750
590-514	ELECTRICITY	131,628	130,000	131,000	130,000
590-526	DUES & SUBSCRIPTIONS	0	100	0	100
590-576	SLUDGE REMOVAL	58,802	70,000	70,000	70,000
5 OPERATIONAL EXP		191,551	201,200	201,325	201,200
590-680	WQ ASSESSMENT FEES TO STATE	20,000	20,000	20,000	20,000
590-682	LAB TESTING FEES	23,851	20,000	20,000	20,000
6 OTHER SERVICES		43,850	40,000	40,000	40,000
WASTE WATER TREATMENT		418,411	415,210	415,200	421,340

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 days a week 365 days a year.

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

The El Campo Emergency Medical Services Department consists of 14 full-time medics with more than 155 years' experience. The department also has part-time medics. El Campo EMS operates at the Mobile Intensive Care Level. 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.

EMS Departmental Summary

Expenditure by Division

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget	% Change in budget from FY17 to FY18
EMS	1,638,001	1,559,160	1,515,140	1,656,650	6.25%
Non-Departmental	80,477	199,870	201,440	230,600	15.37%
TOTAL	1,718,477	1,759,030	1,716,580	1,887,250	7.29%

Expenditure by Classification

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget	% Change in budget from FY17 to FY18
Personnel Services	1,122,007	1,135,380	1,135,210	1,243,990	9.57%
Supplies	108,884	126,220	109,050	120,500	-4.53%
Repair and Maintenance	46,134	50,580	49,768	61,390	21.37%
Operational Expense	112,003	126,980	123,275	149,150	17.46%
Other Services	13,752	17,000	16,837	9,000	-47.06%
Transfers	80,477	199,870	201,440	230,600	15.37%
Capital Outlay	235,221	103,000	81,000	72,620	-29.50%
TOTAL	1,718,477	1,759,030	1,716,580	1,887,250	7.29%

Personnel

	FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget	% Change in budget from FY17 to FY18
EMS	14	14	14	14	0.00%
TOTAL	14	14	14	14	0.00%

EMS FUND

Emergency Medical Services

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
521-110	REGULAR EARNINGS	586,955	572,300	572,300	597,020
521-113	HOLIDAY PAY	22,765	26,000	26,000	26,000
521-124	TRAINING PAY	3,687	0	0	0
521-115	PART-TIME EARNINGS	168,320	146,000	146,000	146,000
521-120	OVERTIME	140,717	156,600	156,600	155,000
521-124	CERTIFICATION PAY	27,395	45,650	45,650	91,350
521-130	RETIREMENT	85,357	92,340	92,340	121,910
521-140	LONGEVITY	7,955	9,200	9,030	9,190
521-150	SOCIAL SECURITY	64,666	72,350	72,350	82,290
521-160	WORKER'S COMP	14,190	14,940	14,940	15,230
1 PERSONNEL SERVICES		1,122,007	1,135,380	1,135,210	1,243,990
521-205	OFFICE SUPPLIES	591	1,000	600	1,000
521-215	FOOD	1,111	1,000	1,000	1,000
521-220	UNIFORMS	6,481	6,500	6,500	6,500
521-235	GAS & OIL	35,882	45,770	38,000	40,000
521-240	MINOR EQUIPMENT	16,043	25,000	16,000	25,000
521-245	HOUSEKEEPING SUPPLIES	1,951	1,950	1,950	2,000
521-253	AMBULANCE MEDICAL SUPPLIES	46,825	45,000	45,000	45,000
2 SUPPLIES		108,884	126,220	109,050	120,500
521-419	JANITORIAL SERVICE	4,578	4,790	4,268	4,890
521-420	BUILDINGS & GROUNDS MAINT	2,499	2,290	500	0
521-481	VEHICLE & MACHINERY MAINT	19,038	11,000	20,000	20,000
521-485	EQUIPMENT MAINT	20,018	32,500	25,000	36,500
4 REPAIR & MAINT		46,134	50,580	49,768	61,390
521-502	COMMUNICATIONS	12,009	4,800	8,000	8,000
521-506	TRAINING & TRAVEL	12,084	13,000	12,500	21,400
521-514	ELECTRICITY	9,648	14,910	9,160	14,910
521-520	NATURAL GAS	215	360	125	0
521-526	DUES & SUBSCRIPTIONS	2,965	4,600	1,970	4,600
521-539	INS - VEHICLE/EQUIPMENT	1,778	1,940	1,940	1,940
521-550	INS - FLEET	2,173	2,370	2,370	2,370
521-558	HEALTH INSURANCE	71,131	85,000	87,210	95,930
5 OPERATIONAL EXP		112,003	126,980	123,275	149,150
521-610	COLLECTION AGENCY FEE	340	0	0	0
521-613	MEDICAL DIRECTOR	9,000	9,000	9,000	9,000
521-616	MISCELLANEOUS SERVICES	3,224	8,000	7,837	0
6 OTHER SERVICES		12,565	17,000	16,837	9,000

Emergency Medical Services

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
521-740	IT TRANSFER	1,188	0	0	0
7	TRANSFERS	1,188	0	0	0
521-920	DEPRECIATION	76,817	0	0	0
521-935	MAJOR EQUIPMENT	158,404	103,000	81,000	72,620
9	CAPITAL OUTLAY	235,221	103,000	81,000	72,620
21-EMERGENCY MEDICAL SERV TOTAL		1,638,001	1,559,160	1,515,140	1,656,650

Note: Includes additional certification pay for Full Time employees, retirement increase for part-time labor and \$10,000 for ventilators

Emergency Medical Services Non- Departmental

		FY16 Actual	FY17 Amended Budget	FY17 Year End Estimate	FY18 Adopted Budget
508-704	OPERATION SUPPORT X-FER	73,667	83,200	83,200	100,530
508-740	IT X-FER	6,810	7,430	9,000	7,430
508-750	PUBLIC SAFETY BUILDING	0	109,240	109,240	122,640
508-745	CIP X-FER	0	0	0	0
7	TRANSFERS	80,477	199,870	201,440	230,600
08 NON-DEPARTMENTAL TOTAL		80,477	199,870	201,440	230,600



Capital Ranking Schedule

Dept.	Description		Cost
Streets	Seal coating	\$	400,000.00
Water/Sewer	Main replacement	\$	400,000.00
Water/Sewer	Water Plant Improvements	\$	45,000.00
Water/Sewer	Blower Maintenance	\$	57,900.00
Streets	Dump Truck	\$	70,000.00
Aquatic center	Replaster lap pool	\$	36,577.00
Streets	Tractor/Shredder	\$	64,000.00
Parks	Willie Bell Parking lot		TBD
Streets	Roller	\$	24,000.00
Parks	Rotary park parking lot	\$	12,300.00
Parks	Friendship Trail	\$	166,000.00

Items below the dotted line are not funded in the FY18 Proposed Budget.

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: \$400,000 annually to rehabilitate streets throughout El Campo, this is a multi-year effort.
- ❖ Town and Country Drainage: Town and Country engineering work was completed in fiscal years 2015 and 2016. This project has been identified as a long-term project for consideration in the later part of this plan.

Water and Sewer Projects

- ❖ Collection Mains: \$200,000 annually for rehabilitation on water collection mains. These funds are used throughout the fiscal year on areas identified as in need of system repair.
- ❖ Distribution Mains: \$200,000 annually for rehabilitation on water distribution mains. These funds are used throughout the fiscal year on areas identified as in need of system repair.
- ❖ Plant Maintenance: \$45,000 annually for water and sewer maintenance.
- ❖ Wastewater Treatment Plant Blower Maintenance: \$57,900 annually for maintenance of the City's blower.

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, \$200,000 for collection main rehabilitation, and \$200,000 for distribution main rehabilitation.

Appendix A: Budget Ordinance and Tax Ordinance

ORDINANCE NO. 2017-15

AN ORDINANCE ADOPTING AND APPROVING A BUDGET AND APPROPRIATING FUNDS FOR THE CITY OF EL CAMPO, TEXAS, FOR THE FISCAL YEAR OCTOBER 1, 2017, THROUGH SEPTEMBER 30, 2018 AND SETTING FORTH THE APPROPRIATIONS FOR SAID BUDGET.

WHEREAS, heretofore a budget for the fiscal year October 1, 2017, through September, 30, 2018, 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, 2017, and ending September 30, 2018.

SECTION 2: That there is hereby appropriated the sum of \$9,225,550 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 \$6,500 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 \$4,650 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 \$3,865,210 to the Water and Sewer Utility Fund for water and sewer operating expenses, necessary capital outlay and principal and interest payments on bonds and other debt instruments as they mature for the water and sewer departments.

SECTION 7: That there is hereby appropriated the sum of \$1,885,000 to the Solid Waste Fund for the contracted garbage collection and related billing.

SECTION 8: That there is hereby appropriated the sum of \$2,314,830 to the Debt Service Fund for the purpose of paying interest and principal payments on bonds and other debt instruments as they mature.

SECTION 9: That there is hereby appropriated the sum of \$1,887,250 to the EMS Fund for the purpose of providing emergency medical services.

SECTION 10: That there is hereby appropriated the sum of \$234,930 to the Information Technology Fund for the purpose of providing technology for city services.

SECTION 11: That there is hereby appropriated the sum of \$142,700 to the Fleet Replacement Fund for the purpose of providing fleet for city services.

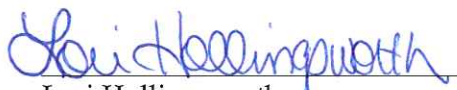
SECTION 12: That there is hereby appropriated the sum of \$429,230 to the General Government CIP Fund for general fund capital projects.

SECTION 13: That there is hereby appropriated the sum of \$490,000 to the Utility CIP Fund for utility capital projects.

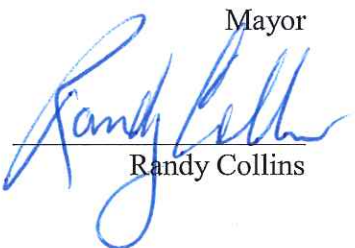
SECTION 14: That this ordinance shall take effect and be in force immediately after its passage.

PASSED, APPROVED AND ADOPTED THIS 25TH DAY OF SEPTEMBER 2017.

City Secretary


Lori Hollingsworth



Mayor

Randy Collins

ORDINANCE NO. 2017-16

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 2017; 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 2017 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 \$0.61414 on each \$100.00 worth of taxable property at 100% assessed valuation. **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.08 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$27.81.**

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\$0.44191

For Payment of Principal and Interest on Combined Tax and Revenue Certificates of Obligation, Series 2008, 2010, 2012, 2013, 2013A, 2014, 2014A and General Obligation Refunding Bonds Series 2012, 2013, 2015, 2016.....\$0.17223

TOTAL TAX LEVY \$0.61414

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.

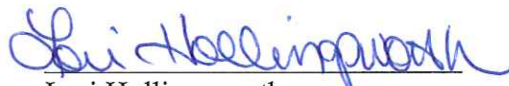
SECTION 4: That the taxes herein levied are payable on or before January 31, 2018. Penalty and interest shall accrue on any unpaid amount thereafter said date in accord with the rates and established by the State of Texas.

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

PASSED, APPROVED AND ADOPTED THIS 25th DAY OF SEPTEMBER, 2017.



City Secretary


Lori Hollingsworth


Mayor
Randy Collins

Appendix B: Revenue Schedule

Revenue Summary

		FY16	FY17	FY17	FY18
		Actual	Budget	Estimate	Adopted
4110	CURRENT PROPERTY TAXES	2,463,722	2,818,470	2,810,000	2,905,770
4111	PRIOR YEAR TAXES	36,946	50,000	45,000	45,000
4112	PENALTY, INTEREST & COSTS	43,539	40,000	40,000	40,000
4120	SALES TAX ALLOCATION	3,398,669	3,500,000	3,500,000	3,650,000
4130	UF FRANCHISE TAX	132,290	141,430	141,430	141,430
4131	FRANCHISE TAX - GAS	80,991	86,000	80,000	86,000
4132	FRANCHISE TAX - AEP	307,990	315,000	310,000	308,000
4133	FRANCHISE TAX - WCEC	66,679	85,000	95,105	95,000
4134	FRANCHISE TAX - TELEPHONE	53,831	54,000	54,000	54,000
4135	FRANCHISE TAX - CABLE	59,751	59,000	54,596	55,000
4136	FRANCHISE TAX - GARBAGE	86,949	88,300	88,300	88,300
4140	MIXED BEVERAGE TAX	22,470	18,000	14,418	15,000
4141	INDUSTRIAL AGREEMENT TAX	17,531	17,500	17,128	17,500
1 TAXES		\$6,771,357	\$7,272,700	\$7,249,977	\$7,501,000
4204	COUNTY ARREST FEES	345	0	260	0
4205	CDC CONTRIBUTION	4,593	4,470	4,470	4,470
4206	ECISD CONTRIBUTION	107,414	125,000	125,000	129,000
4207	GRANT REVENUE	0	0	0	0
2 INTERGOVERNMENTAL		\$112,352	\$129,470	\$129,730	\$133,470
4312	BUSINESS LICENSE	6,138	5,600	6,000	9,000
4314	BUILDING PERMITS	49,463	61,500	55,000	62,500
4316	ELECTRICAL PERMITS	6,251	7,460	7,000	9,000
4318	PLUMBING PERMITS	9,869	12,800	10,000	12,000
4322	MECHANICAL PERMITS	9,732	7,680	7,600	7,680
4324	BUILDING CONTRACTORS LIC	7,350	6,050	6,050	7,550
4325	HEALTH PERMITS	8,925	7,970	7,725	7,730
4326	ELECTRICAL LICENSE	25	30	25	30
4328	DOG LICENSES	5,565	5,550	5,550	5,550
4330	BICYCLE LICENSE	162	230	200	200
4331	REPORTS	1,324	1,400	1,400	1,400
3 LICENSE & PERMITS		\$104,803	\$116,270	\$106,550	\$122,640
4410	MUNICIPAL COURT FINES	438,452	415,000	460,000	450,000
4411	INDIGENT DEFENSE FUND	4,160	3,600	4,460	4,450
4412	CIVIL JUSTICE FEE STATE	114	100	100	100
4413	CIVIL JUSTICE FEE CITY	13	10	10	10
4 FINES		\$442,738	\$418,710	\$464,570	\$454,560
4501	RETURN CHECK FEE	60	30	30	30
4502	ANIMAL SHELTER FEES	2,707	3,400	3,400	3,400
4503	MOWING & DEMOLITION FEES	3,789	1,200	1,954	2,000
4508	SPECIAL USE PERMIT	1,075	1,000	1,000	1,000
4504	P & Z/BOA FEES	2,100	1,500	1,500	1,500
4506	CIVIC CENTER FEES	108,335	92,500	110,000	110,000

Revenue Summary

		FY16	FY17	FY17	FY18
		Actual	Budget	Estimate	Adopted
4507	RECREATIONAL FEES	13,827	10,000	9,000	16,000
4509	AQUATIC CENTER FEES	199,831	195,000	195,000	200,000
5 CHARGES FOR SERVICES		\$331,724	\$304,630	\$321,884	\$333,930
4602	SALE OF FIXED ASSETS	10,700	10,000	10,100	10,000
4604	MISCELLANEOUS REVENUE	18,466	50,000	50,000	50,000
4605	GAS & OIL LEASE REVENUE	0	0	0	0
4610	CULVERT REVENUE	16,976	7,500	7,600	7,500
4620	LAND & BUILDING LEASES	16,000	25,600	50,000	25,600
4646	DONATIONS	0	0	0	0
6 MISCELLANEOUS		\$62,142	\$93,100	\$117,700	\$93,100
4701	INTEREST INCOME	29,309	32,500	33,000	35,000
4702	UNREALIZED GAIN/LOSS	7,125	0	0	0
7 INTEREST		\$36,433	\$32,500	\$33,000	\$35,000
GENERAL FUND REVENUES		\$7,861,550	\$8,367,380	\$8,423,411	\$8,673,700
4803	TRANSFER FROM F03	50,800	52,020	52,020	54,000
4805	TRANSFER FROM F24 H/M	59,036	118,720	166,743	118,720
4806	TRANSFER FROM F93 FUND	73,667	83,200	83,200	100,530
4807	TRANSFER FROM F02 OPER SUPPORT	268,400	272,100	272,100	272,100
4822	TRANSFER FROM F22 JUVENILE CASE MANAGEMENT	0	8,000	6,500	6,500
8 TRANSFERS		\$451,902	\$534,040	\$580,563	\$551,850
GENERAL FUND RESOURCES		\$451,902	\$534,040	\$580,563	\$551,850
4680	COURT TECHNOLOGY REVENUE	8,171	7,800	8,971	8,500
6 MISCELLANEOUS		\$8,171	\$7,800	\$8,971	\$8,500
COURT TECHNOLOGY FUND REVENUES		\$8,171	\$7,800	\$8,971	\$8,500
4681	JUVENILE CASE MANAGEMENT REVENUE	0	8,000	6,500	6,500
6 MISCELLANEOUS		\$0	\$8,000	\$6,500	\$6,500
JUVENILE CASE MANAGEMENT FUND REVENUES		\$0	\$8,000	\$6,500	\$6,500
4100	REVENUES	176,731	160,000	159,000	160,000
1 TAXES		\$176,731	\$160,000	\$159,000	\$160,000
4701	INTEREST INCOME	64	0	0	0
7 INTEREST		\$64	\$0	\$0	\$0
HOTEL/MOTEL FUND REVENUES		\$176,795	\$160,000	\$159,000	\$160,000

Revenue Summary

		FY16 Actual	FY17 Budget	FY17 Estimate	FY18 Adopted
4604	MISCELLANEOUS	55,284	4,500	18,854	4,500
4651	DRUG FORFEITURE	0	0	0	0
6	MISCELLANEOUS	\$55,284	\$4,500	\$18,854	\$4,500
4701	INTEREST INCOME	138	150	214	150
7	INTEREST	\$138	\$150	\$214	\$150
POLICE SEIZURE FUND REVENUES		\$55,422	\$4,650	\$19,068	\$4,650
4110	CURRENT PROPERTY TAXES	1,057,420	1,130,210	1,202,784	1,241,250
4111	PRIOR YEAR TAXES	6,262	5,000	10,447	5,000
4112	PENALTY AND INTEREST	10,219	5,000	7,975	2,500
1	TAXES	\$1,073,901	\$1,140,210	\$1,221,206	\$1,248,750
4625	CDC DEBT REIMBURSEMENT	0	52,280	0	0
8	MISCELLANEOUS	\$0	\$52,280	\$0	\$0
4701	INTEREST INCOME	423	200	627	200
7	INTEREST	\$423	\$200	\$627	\$200
DEBT SERVICE REVENUES		\$1,074,324	\$1,192,690	\$1,221,833	\$1,248,950
4807	TRANSFER FROM F02	833,867	1,011,430	1,011,430	943,240
4809	TRANSFER FROM F93	0	109,240	109,240	122,640
8	TRANSFERS	\$833,867	\$1,120,670	\$1,120,670	\$1,065,880
DEBT SERVICE FUND RESOURCES		\$833,867	\$1,120,670	\$1,120,670	\$1,065,880
4110	WATER COLLECTIONS	1,443,820	1,722,490	1,712,391	1,721,940
4120	SEWER COLLECTIONS	1,719,991	1,930,070	1,930,000	1,930,070
4140	BULK WATER SALES	1,215	1,000	1,000	1,000
4150	SERVICE CONNECTION CHARGES	0	20,000	20,000	20,000
1	CHARGES FOR SERVICES	\$3,165,026	\$3,673,560	\$3,663,391	\$3,673,010
4300	PENALTY COLLECTIONS	91,353	88,000	92,390	88,000
4310	WATER TAPS	13,160	10,000	10,000	10,000
4320	SEWER TAPS	8,500	10,000	10,000	10,000
4330	REINSTATMENT FEES	25,918	27,500	30,000	27,500
3	FEES AND PENALTIES	\$138,931	\$135,500	\$142,390	\$135,500
4601	RETURNED CHECK FEES	1,720	1,700	1,700	1,700
4603	CASH OVER (SHORT)	-7	0	16	0
4645	MISCELLANEOUS	26,748	0	0	0
6	MISCELLANEOUS	\$28,461	\$1,700	\$1,716	\$1,700

Revenue Summary

		FY16 Actual	FY17 Budget	FY17 Estimate	FY18 Adopted
4701	INTEREST INCOME	6,933	7,000	8,500	7,000
4702	GAIN/LOSS INVESTMENTS	2,231	0	0	0
7	INTEREST	\$9,163	\$7,000	\$8,500	\$7,000
WATER AND SEWER FUND REVENUES		\$3,341,581	\$3,817,760	\$3,815,997	\$3,817,210
4802	TRANSFER FROM OTHER ACCOUNT	0	0	0	0
4803	TRANSFER FROM F03	76,200	78,020	78,020	81,000
4897	TRANSFER FROM F05	461,360	0	0	0
8	TRANSFERS	\$537,560	\$78,020	\$78,020	\$81,000
WATER AND SEWER FUND RESOURCES		\$537,560	\$78,020	\$78,020	\$81,000
4110	GARBAGE SERVICE	1,705,504	1,700,000	1,753,950	1,750,000
1	CHARGES FOR SERVICES	\$1,705,504	\$1,700,000	\$1,753,950	\$1,750,000
4615	BILLING FEE	129,350	130,000	138,278	135,000
6	MISCELLANEOUS	\$129,350	\$130,000	\$138,278	\$135,000
4701	INTEREST INCOME	35	40	40	0
7	INTEREST	\$35	\$40	\$40	\$0
SOLID WASTE REVENUES		\$1,834,889	\$1,830,040	\$1,892,268	\$1,885,000
4202	ESD #4 CONTRIBUTION	932,410	942,510	942,580	987,050
2	INTERGOVERNMENTAL	\$932,410	\$942,510	\$942,580	\$987,050
4505	AMBULANCE FEES	680,295	756,520	773,920	900,000
5	CHARGES FOR SERVICES	\$680,295	\$756,520	\$773,920	\$900,000
4604	MISCELLANEOUS	9,263	60,000	1,295	0
6	MISCELLANEOUS	\$9,263	\$60,000	\$1,295	\$0
4701	INTEREST INCOME	141	0	200	200
7	INTEREST	\$141	\$0	\$200	\$200
EMS REVENUES		\$1,622,110	\$1,759,030	\$1,717,995	\$1,887,250

Revenue Summary

		FY16	FY17	FY17	FY18
		Actual	Budget	Estimate	Adopted
4801	TRANSFER FROM F01	157,690	175,490	201,000	175,490
4802	TRANSFER FROM F02	52,010	52,010	65,217	52,010
4808	TRANSFER FROM F20	6,810	0	0	0
4809	TRANSFER FROM F93	7,430	7,430	9,000	7,430
4800	OTHER	0	0	0	0
8 TRANSFERS		\$223,940	\$234,930	\$275,217	\$234,930
INFORMATION TECHNOLOGY FUND RESOURCES		\$223,940	\$234,930	\$275,217	\$234,930
4801	TRANSFER FROM F01	0	84,770	84,770	127,270
4807	TRANSFER FROM F02	0	10,910	10,910	15,430
8 TRANSFERS		\$0	\$95,680	\$95,680	\$142,700
FLEET REPLACEMENT RESOURCES		\$0	\$95,680	\$95,680	\$142,700
4801	TRANSFER FROM F01	0	400,000	400,000	429,230
8 TRANSFERS		\$0	\$400,000	\$400,000	\$429,230
GENERAL GOVERNMENT CIP FUND RESOURCES		\$0	\$400,000	\$400,000	\$429,230
4802	TRANSFER FROM F02	400,000	490,000	490,000	490,000
8 TRANSFERS		\$400,000	\$490,000	\$490,000	\$490,000
UTILITY CIP FUND RESOURCES		\$400,000	\$490,000	\$490,000	\$490,000
TOTAL REVENUES		\$15,974,842	\$17,147,350	\$17,265,044	\$17,691,760
TOTAL TRANSFER		\$2,447,270	\$2,953,340	\$3,040,150	\$2,995,590
TOTAL RESOURCES		\$18,422,111	\$20,100,690	\$20,305,194	\$20,687,350

Appendix C: Debt Schedules

Combined Outstanding Debt to Maturity

	Principal	Interest	Debt Service	Annual Debt Service
02/01/18	1,287,000	462,678	1,749,678	
08/01/18	0	442,985	442,985	2,192,664
02/01/19	1,317,000	442,985	1,759,985	
08/01/19	0	423,408	423,408	2,183,393
02/01/20	1,372,000	423,408	1,795,408	
08/01/20	0	402,462	402,462	2,197,870
02/01/21	1,403,000	407,085	1,810,085	
08/01/21	0	375,640	375,640	2,185,725
02/01/22	1,373,000	380,263	1,753,263	
08/01/22	0	357,613	357,613	2,110,875
02/01/23	1,423,000	357,613	1,780,613	
08/01/23	0	333,881	333,881	2,114,494
02/01/24	1,498,000	333,881	1,831,881	
08/01/24	0	307,750	307,750	2,139,631
02/01/25	1,295,000	307,750	1,602,750	
08/01/25	0	283,078	283,078	1,885,828
02/01/26	1,320,000	283,078	1,603,078	
08/01/26	0	261,509	261,509	1,864,588
02/01/27	1,370,000	261,509	1,631,509	
08/01/27	0	238,891	238,891	1,870,400
02/01/28	1,295,000	238,891	1,533,891	
08/01/28	0	216,872	216,872	1,750,763
02/01/29	1,340,000	216,872	1,556,872	
08/01/29	0	193,944	193,944	1,750,816
02/01/30	1,125,000	193,944	1,318,944	
08/01/30	0	174,119	174,119	1,493,063
02/01/31	980,000	174,119	1,154,119	
08/01/31	0	157,119	157,119	1,311,238
02/01/32	1,015,000	157,119	1,172,119	
08/01/32	0	139,525	139,525	1,311,644
02/01/33	855,000	139,525	994,525	
08/01/33	0	123,988	123,988	1,118,513
02/01/34	700,000	123,988	823,988	
08/01/34	0	111,613	111,613	935,600
02/01/35	725,000	111,612	836,612	
08/01/35	0	99,088	99,088	935,700
02/01/36	560,000	99,088	659,088	
08/01/36	0	89,203	89,203	748,291
02/01/37	575,000	89,203	664,203	
08/01/37	0	79,053	79,053	743,256
02/01/38	600,000	79,053	679,053	
08/01/38	0	68,447	68,447	747,500
02/01/39	625,000	68,447	693,447	
08/01/39	0	57,400	57,400	750,847
02/01/40	465,000	57,400	522,400	
08/01/40	0	49,250	49,250	571,650
02/01/41	475,000	49,250	524,250	
08/01/41	0	40,925	40,925	565,175
02/01/42	495,000	40,925	535,925	
08/01/42	0	32,250	32,250	568,175
02/01/43	515,000	32,250	547,250	
08/01/43	0	23,200	23,200	570,450
02/01/44	535,000	23,200	558,200	
08/01/44	0	13,800	13,800	572,000
02/01/45	550,000	13,800	563,800	
08/01/45	0	4,125	4,125	567,925
02/01/46	275,000	4,125	279,125	279,125
	27,363,000	10,674,196	38,037,196	38,037,196

Debt Service Fund Debt Schedule to Maturity

	Principal	Interest	Debt Service	Annual Debt Service
02/01/18	655,372	316,624	971,996	
08/01/18	0	305,926	305,926	1,277,922
02/01/19	677,586	305,926	983,512	
08/01/19	0	295,074	295,074	1,278,586
02/01/20	704,995	295,074	1,000,069	
08/01/20	0	283,838	283,838	1,283,907
02/01/21	722,576	288,461	1,011,036	
08/01/21	0	267,342	267,342	1,278,379
02/01/22	745,525	271,965	1,017,490	
08/01/22	0	259,316	259,316	1,276,806
02/01/23	777,060	259,316	1,036,376	
08/01/23	0	246,015	246,015	1,282,392
02/01/24	813,700	246,015	1,059,715	
08/01/24	0	231,239	231,239	1,290,954
02/01/25	728,534	231,239	959,773	
08/01/25	0	217,156	217,156	1,176,928
02/01/26	756,378	217,156	973,534	
08/01/26	0	206,601	206,601	1,180,134
02/01/27	775,601	206,601	982,202	
08/01/27	0	195,816	195,816	1,178,018
02/01/28	684,319	195,816	880,135	
08/01/28	0	186,222	186,222	1,066,357
02/01/29	708,037	186,222	894,259	
08/01/29	0	176,466	176,466	1,070,725
02/01/30	735,645	176,466	912,110	
08/01/30	0	163,381	163,381	1,075,491
02/01/31	763,489	163,381	926,870	
08/01/31	0	149,722	149,722	1,076,592
02/01/32	788,081	149,722	937,802	
08/01/32	0	135,624	135,624	1,073,426
02/01/33	781,622	135,624	917,245	
08/01/33	0	121,490	121,490	1,038,735
02/01/34	666,160	121,490	787,650	
08/01/34	0	109,723	109,723	897,373
02/01/35	690,115	109,723	799,838	
08/01/35	0	97,796	97,796	897,634
02/01/36	543,260	97,796	641,056	
08/01/36	0	88,215	88,215	729,270
02/01/37	557,720	88,215	645,935	
08/01/37	0	78,378	78,378	724,312
02/01/38	581,640	78,378	660,018	
08/01/38	0	68,104	68,104	728,122
02/01/39	606,100	68,104	674,204	
08/01/39	0	57,400	57,400	731,604
02/01/40	465,000	57,400	522,400	
08/01/40	0	49,250	49,250	571,650
02/01/41	475,000	49,250	524,250	
08/01/41	0	40,925	40,925	565,175
02/01/42	495,000	40,925	535,925	
08/01/42	0	32,250	32,250	568,175
02/01/43	515,000	32,250	547,250	
08/01/43	0	23,200	23,200	570,450
02/01/44	535,000	23,200	558,200	
08/01/44	0	13,800	13,800	572,000
02/01/45	550,000	13,800	563,800	
08/01/45	0	4,125	4,125	567,925
02/01/46	275,000	4,125	279,125	279,125
	18,773,512	8,534,657	27,308,169	27,308,169

Utility Fund Debt Schedule to Maturity

	Principal	Interest	Debt Service	Annual Debt Service
02/01/18	631,628	146,054	777,682	
08/01/18	0	137,059	137,059	914,741
02/01/19	639,414	137,059	776,473	
08/01/19	0	128,334	128,334	904,807
02/01/20	667,005	128,334	795,339	
08/01/20	0	118,624	118,624	913,963
02/01/21	680,425	118,624	799,049	
08/01/21	0	108,297	108,297	907,346
02/01/22	627,476	108,297	735,773	
08/01/22	0	98,296	98,296	834,069
02/01/23	645,940	98,296	744,236	
08/01/23	0	87,866	87,866	832,102
02/01/24	684,300	87,866	772,166	
08/01/24	0	76,511	76,511	848,677
02/01/25	566,467	76,511	642,978	
08/01/25	0	65,923	65,923	708,900
02/01/26	563,622	65,923	629,545	
08/01/26	0	54,909	54,909	684,453
02/01/27	594,399	54,909	649,308	
08/01/27	0	43,074	43,074	692,382
02/01/28	610,681	43,074	653,755	
08/01/28	0	30,650	30,650	684,405
02/01/29	631,963	30,650	662,613	
08/01/29	0	17,478	17,478	680,091
02/01/30	389,356	17,478	406,834	
08/01/30	0	10,738	10,738	417,572
02/01/31	216,511	10,738	227,249	
08/01/31	0	7,397	7,397	234,646
02/01/32	226,920	7,397	234,316	
08/01/32	0	3,901	3,901	238,217
02/01/33	73,379	3,901	77,280	
08/01/33	0	2,498	2,498	79,777
02/01/34	33,840	2,498	36,338	
08/01/34	0	1,889	1,889	38,227
02/01/35	34,885	1,889	36,774	
08/01/35	0	1,292	1,292	38,066
02/01/36	16,740	1,292	18,032	
08/01/36	0	989	989	19,020
02/01/37	17,280	989	18,269	
08/01/37	0	675	675	18,944
02/01/38	18,360	675	19,035	
08/01/38	0	343	343	19,378
02/01/39	18,900	343	19,243	19,243
	8,589,488	2,139,540	10,729,028	10,729,028

Combined Tax and Revenue C/O, Series 2008

	Principal	Interest	Debt Service	Annual Debt Service
02/01/18	160,000	4,000	164,000	164,000
	160,000	4,000	164,000	164,000

Combined Tax and Revenue C/O, Series 2010

	Principal	Interest	Debt Service	Annual Debt Service
02/01/18	50,000	26,388	76,388	
08/01/18	0	25,575	25,575	101,963
02/01/19	50,000	25,575	75,575	
08/01/19	0	24,675	24,675	100,250
02/01/20	50,000	24,675	74,675	
08/01/20	0	23,775	23,775	98,450
02/01/21	50,000	23,775	73,775	
08/01/21	0	22,775	22,775	96,550
02/01/22	50,000	22,775	72,775	
08/01/22	0	21,775	21,775	94,550
02/01/23	50,000	21,775	71,775	
08/01/23	0	20,750	20,750	92,525
02/01/24	50,000	20,750	70,750	
08/01/24	0	19,725	19,725	90,475
02/01/25	140,000	19,725	159,725	
08/01/25	0	16,925	16,925	176,650
02/01/26	145,000	16,925	161,925	
08/01/26	0	14,025	14,025	175,950
02/01/27	155,000	14,025	169,025	
08/01/27	0	10,731	10,731	179,756
02/01/28	160,000	10,731	170,731	
08/01/28	0	7,331	7,331	178,063
02/01/29	170,000	7,331	177,331	
08/01/29	0	3,719	3,719	181,050
02/01/30	175,000	3,719	178,719	
08/01/30	0	0	0	178,719
	1,295,000	449,950	1,744,950	1,744,950

Combined Tax and Revenue GOBs, Series 2012

	Principal	Interest	Debt Service	Annual Debt Service
02/01/18	230,000	25,838	255,838	
08/01/18	0	22,963	22,963	278,800
02/01/19	235,000	22,963	257,963	
08/01/19	0	20,025	20,025	277,988
02/01/20	245,000	20,025	265,025	
08/01/20	0	16,350	16,350	281,375
02/01/21	255,000	16,350	271,350	
08/01/21	0	12,525	12,525	283,875
02/01/22	265,000	12,525	277,525	
08/01/22	0	8,550	8,550	286,075
02/01/22	275,000	8,550	283,550	
08/01/13	0	4,425	4,425	287,975
02/01/24	295,000	4,425	299,425	299,425
	1,800,000	195,513	1,995,513	1,995,513

Combined Tax and Revenue Certificates of Obligation, Series 2013

	Principal	Interest	Debt Service	Annual Debt Service
02/01/18	135,000	27,247	162,247	
08/01/18	0	25,897	25,897	188,144
02/01/19	140,000	25,897	165,897	
08/01/19	0	24,497	24,497	190,394
02/01/20	145,000	24,497	169,497	
08/01/20	0	23,047	23,047	192,544
02/01/21	145,000	23,047	168,047	
08/01/21	0	21,506	21,506	189,553
02/01/22	150,000	21,506	171,506	
08/01/22	0	19,913	19,913	191,419
02/01/23	150,000	19,913	169,913	
08/01/23	0	18,319	18,319	188,231
02/01/24	155,000	18,319	173,319	
08/01/24	0	16,672	16,672	189,991
02/01/25	160,000	16,672	176,672	
08/01/25	0	14,872	14,872	191,544
02/01/26	160,000	14,872	174,872	
08/01/26	0	13,072	13,072	187,944
02/01/27	165,000	13,072	178,072	
08/01/27	0	11,216	11,216	189,288
02/01/28	170,000	11,216	181,216	
08/01/28	0	9,303	9,303	190,519
02/01/29	175,000	9,303	184,303	
08/01/29	0	7,225	7,225	191,528
02/01/30	180,000	7,225	187,225	
08/01/30	0	5,088	5,088	192,313
02/01/31	180,000	5,088	185,088	
08/01/31	0	2,613	2,613	187,700
02/01/32	190,000	2,613	192,613	
08/01/32	0	0	0	192,613
	2,400,000	453,722	2,853,722	2,853,722

General Fund

Combined Tax and Revenue COs, Series 2013 A

	Principal	Interest	Debt Service	Annual Debt Service
02/01/18	105,000	40,625	145,625	
08/01/18		38,525	38,525	184,150
02/01/19	105,000	38,525	143,525	
08/01/19		37,213	37,213	180,738
02/01/20	110,000	37,213	147,213	
08/01/20		36,113	36,113	183,325
02/01/21	115,000	36,113	151,113	
08/01/21		34,675	34,675	185,788
02/01/22	120,000	34,675	154,675	
08/01/22		32,875	32,875	187,550
02/01/23	125,000	32,875	157,875	
08/01/23		31,000	31,000	188,875
02/01/24	130,000	31,000	161,000	
08/01/24		28,400	28,400	189,400
02/01/25	135,000	28,400	163,400	
08/01/25		25,700	25,700	189,100
02/01/26	140,000	25,700	165,700	
08/01/26		22,900	22,900	188,600
02/01/27	145,000	22,900	167,900	
08/01/27		20,000	20,000	187,900
02/01/28	150,000	20,000	170,000	
08/01/28		17,000	17,000	187,000
02/01/29	155,000	17,000	172,000	
08/01/29		13,900	13,900	185,900
02/01/30	165,000	13,900	178,900	
08/01/30		10,600	10,600	189,500
02/01/31	170,000	10,600	180,600	
08/01/31		7,200	7,200	187,800
02/01/32	175,000	7,200	182,200	
08/01/32		3,700	3,700	185,900
02/01/33	185,000	3,700	188,700	188,700
	2,230,000	760,225	2,990,225	2,990,225

General Fund 77.79%, Utility Fund 22.21%, Original Issue: \$2,525,000, Interest Rates: 2.90% - 4.00%, Fairways \$611,000, West Loop Park \$1,700,000, Willie Bell Park Improvements \$130,000 and Memorial Drive Extension \$80,000

Combined Tax and Revenue GOBs, Series 2013

	Principal	Interest	Debt Service	Annual Debt Service
02/01/18	95,000	11,253	106,253	
08/01/18	0	10,303	10,303	116,556
02/01/19	100,000	10,303	110,303	
08/01/19	0	9,303	9,303	119,606
02/01/20	100,000	9,303	109,303	
08/01/20	0	8,303	8,303	117,606
02/01/21	100,000	8,303	108,303	
08/01/21	0	7,241	7,241	115,544
02/01/22	100,000	7,241	107,241	
08/01/22	0	6,178	6,178	113,419
02/01/23	105,000	6,178	111,178	
08/01/23	0	5,063	5,063	116,241
02/01/24	110,000	5,063	115,063	
08/01/24	0	3,825	3,825	118,888
02/01/25	110,000	3,825	113,825	
08/01/25	0	2,588	2,588	116,413
02/01/26	115,000	2,588	117,588	
08/01/26	0	1,294	1,294	118,881
02/01/27	115,000	1,294	116,294	
08/01/27	0	0	0	116,294
	1,050,000	119,447	1,169,447	1,169,447

Combined Tax and Revenue COs, Series 2014

	Principal	Interest	Debt Service	Annual Debt Service
02/01/18	85,000	46,306	131,306	
08/01/18		45,456	45,456	176,763
02/01/19	85,000	45,456	130,456	
08/01/19		44,606	44,606	175,063
02/01/20	90,000	44,606	134,606	
08/01/20		43,706	43,706	178,313
02/01/21	90,000	43,706	133,706	
08/01/21		42,806	42,806	176,513
02/01/22	90,000	42,806	132,806	
08/01/22		41,794	41,794	174,600
02/01/23	95,000	41,794	136,794	
08/01/23		40,606	40,606	177,400
02/01/24	95,000	40,606	135,606	
08/01/24		39,181	39,181	174,788
02/01/25	100,000	39,181	139,181	
08/01/25		37,181	37,181	176,363
02/01/26	105,000	37,181	142,181	
08/01/26		35,081	35,081	177,263
02/01/27	110,000	35,081	145,081	
08/01/27		32,881	32,881	177,963
02/01/28	115,000	32,881	147,881	
08/01/28		30,581	30,581	178,463
02/01/29	120,000	30,581	150,581	
08/01/29		28,181	28,181	178,763
02/01/30	125,000	28,181	153,181	
08/01/30		25,681	25,681	178,863
02/01/31	130,000	25,681	155,681	
08/01/31		23,081	23,081	178,763
02/01/32	135,000	23,081	158,081	
08/01/32		20,381	20,381	178,463
02/01/33	140,000	20,381	160,381	
08/01/33		17,581	17,581	177,963
02/01/34	145,000	17,581	162,581	
08/01/34		14,681	14,681	177,263
02/01/35	150,000	14,681	164,681	
08/01/35		11,963	11,963	176,644
02/01/36	155,000	11,963	166,963	
08/01/36		9,153	9,153	176,116
02/01/37	160,000	9,153	169,153	
08/01/37		6,253	6,253	175,406
02/01/38	170,000	6,253	176,253	
08/01/38		3,172	3,172	179,425
02/01/39	175,000	3,172	178,172	
	2,665,000	1,234,325	3,899,325	3,899,325

Combined Tax and Revenue COs, Series 2014 A

	Principal	Interest	Debt Service	Annual Debt Service
02/01/18	37,000	669	37,669	
08/01/18		669	669	38,339
02/01/19	37,000	669	37,669	
08/01/19		669	669	38,339
02/01/20	37,000	669	37,669	
08/01/20		623	623	38,293
02/01/21	38,000	623	38,623	
08/01/21		526	526	39,150
02/01/22	38,000	526	38,526	
08/01/22		384	384	38,910
02/01/23	38,000	384	38,384	
08/01/23		203	203	38,587
02/01/24	38,000	203	38,203	38,203
	263,000	6,820	269,820	269,820

Tax Notes, Series 2014

	Principal	Interest	Debt Service	Annual Debt Service
02/01/18	70,000	2,748	72,748	
08/01/18		2,224	2,224	74,972
02/01/19	70,000	2,224	72,224	
08/01/19		1,594	1,594	73,818
02/01/20	75,000	1,594	76,594	
08/01/20		844	844	77,438
02/01/21	75,000	844	75,844	75,844
	290,000	12,071	302,071	302,071

Combined Tax and Revenue C/O, Series 2015

	Principal	Interest	Debt Service	Annual Debt Service
02/01/18	15,000	398	15,398	
08/01/18		398	398	15,797
02/01/19	15,000	398	15,398	
08/01/19		389	389	15,787
02/01/20	15,000	389	15,389	
08/01/20		358	358	15,746
02/01/21	15,000	358	15,358	
08/01/21		308	308	15,666
02/01/22	15,000	308	15,308	
08/01/22		245	245	15,553
02/01/23	15,000	245	15,245	
08/01/23		172	172	15,416
02/01/24	15,000	172	15,172	
08/01/24		91	91	15,263
09/01/25	15,000	91	15,091	15,091
	120,000	4,318	124,318	124,318

Combined Tax and Revenue C/O, Series 2015 A

	Principal	Interest	Debt Service	Annual Debt Service
02/01/18	105,000	41,356	146,356	
08/01/18		39,650	39,650	186,006
02/01/19	110,000	39,650	149,650	
08/01/19		37,863	37,863	187,513
02/01/20	115,000	37,863	152,863	
08/01/20		35,994	35,994	188,856
02/01/21	115,000	35,994	150,994	
08/01/21		34,125	34,125	185,119
02/01/22	120,000	34,125	154,125	
08/01/22		32,175	32,175	186,300
02/01/23	125,000	32,175	157,175	
08/01/23		30,144	30,144	187,319
02/01/24	130,000	30,144	160,144	
08/01/24		28,031	28,031	188,175
02/01/25	135,000	28,031	163,031	
08/01/25		25,838	25,838	188,869
02/01/26	140,000	25,838	165,838	
08/01/26		23,563	23,563	189,400
02/01/27	140,000	23,563	163,563	
08/01/27		21,288	21,288	184,850
02/01/28	145,000	21,288	166,288	
08/01/28		18,931	18,931	185,219
02/01/29	150,000	18,931	168,931	
08/01/29		16,494	16,494	185,425
02/01/30	155,000	16,494	171,494	
08/01/30		13,975	13,975	185,469
02/01/31	160,000	13,975	173,975	
08/01/31		11,375	11,375	185,350
02/01/32	165,000	11,375	176,375	
08/01/32		8,694	8,694	185,069
02/01/33	170,000	8,694	178,694	
08/01/33		5,931	5,931	184,625
02/01/34	180,000	5,931	185,931	
08/01/34		3,006	3,006	188,938
02/01/35	185,000	3,006	188,006	188,006
	2,545,000	815,506	3,360,506	3,360,506

General Obligation Bonds, Series 2015

	Principal	Interest	Debt Service	Annual Debt Service
02/01/18	95,000	98,100	193,100	
08/01/18		96,200	96,200	289,300
02/01/19	100,000	96,200	196,200	
08/01/19		94,200	94,200	290,400
02/01/20	105,000	94,200	199,200	
08/01/20		92,100	92,100	291,300
02/01/21	110,000	92,100	202,100	
08/01/21		89,900	89,900	292,000
02/01/22	115,000	89,900	204,900	
08/01/22		87,600	87,600	292,500
02/01/23	120,000	87,600	207,600	
08/01/23		85,200	85,200	292,800
02/01/24	125,000	85,200	210,200	
08/01/24		82,700	82,700	292,900
02/01/25	130,000	82,700	212,700	
08/01/25		80,100	80,100	292,800
02/01/26	135,000	80,100	215,100	
08/01/26		77,400	77,400	292,500
02/01/27	140,000	77,400	217,400	
08/01/27		74,600	74,600	292,000
02/01/28	145,000	74,600	219,600	
08/01/28		71,700	71,700	291,300
02/01/29	150,000	71,700	221,700	
08/01/29		68,700	68,700	290,400
02/01/30	155,000	68,700	223,700	
08/01/30		65,600	65,600	289,300
02/01/31	165,000	65,600	230,600	
08/01/31		62,300	62,300	292,900
02/01/32	170,000	62,300	232,300	
08/01/32		58,900	58,900	291,200
02/01/33	175,000	58,900	233,900	
08/01/33		55,400	55,400	289,300
02/01/34	185,000	55,400	240,400	
08/01/34		51,700	51,700	292,100
02/01/35	190,000	51,700	241,700	
08/01/35		47,900	47,900	289,600
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
	4,905,000	3,245,300	8,150,300	8,150,300

General Obligation Bonds, Series 2016

	Principal	Interest	Debt Service	Annual Debt Service
02/01/18	105,000	137,750	242,750	
08/01/18		135,125	135,125	377,875
02/01/19	270,000	135,125	405,125	
08/01/19		128,375	128,375	533,500
02/01/20	285,000	128,375	413,375	
08/01/20		121,250	121,250	534,625
02/01/21	295,000	121,250	416,250	
08/01/21		113,875	113,875	530,125
02/01/22	310,000	113,875	423,875	
08/01/22		106,125	106,125	530,000
02/01/23	325,000	106,125	431,125	
08/01/23		98,000	98,000	529,125
02/01/24	355,000	98,000	453,000	
08/01/24		89,125	89,125	542,125
02/01/25	370,000	89,125	459,125	
08/01/25		79,875	79,875	539,000
02/01/26	380,000	79,875	459,875	
08/01/26		74,175	74,175	534,050
02/01/27	400,000	74,175	474,175	
08/01/27		68,175	68,175	542,350
02/01/28	410,000	68,175	478,175	
08/01/28		62,025	62,025	540,200
02/01/29	420,000	62,025	482,025	
08/01/29		55,725	55,725	537,750
02/01/30	170,000	55,725	225,725	
08/01/30		53,175	53,175	278,900
02/01/31	175,000	53,175	228,175	
08/01/31		50,550	50,550	278,725
02/01/32	180,000	50,550	230,550	
08/01/32		47,850	47,850	278,400
02/01/33	185,000	47,850	232,850	
08/01/33		45,075	45,075	277,925
02/01/34	190,000	45,075	235,075	
08/01/34		42,225	42,225	277,300
02/01/35	200,000	42,225	242,225	
08/01/35		39,225	39,225	281,450
02/01/36	205,000	39,225	244,225	
08/01/36		36,150	36,150	280,375
02/01/37	210,000	36,150	246,150	
08/01/37		33,000	33,000	279,150
02/01/38	215,000	33,000	248,000	
08/01/38		29,775	29,775	277,775
02/01/39	225,000	29,775	254,775	
08/01/39		26,400	26,400	281,175
02/01/40	230,000	26,400	256,400	
08/01/40		22,950	22,950	279,350
02/01/41	235,000	22,950	257,950	
08/01/41		19,425	19,425	277,375
02/01/42	245,000	19,425	264,425	
08/01/42		15,750	15,750	280,175
02/01/43	250,000	15,750	265,750	
08/01/43		12,000	12,000	277,750
02/01/44	260,000	12,000	272,000	
08/01/44		8,100	8,100	280,100
02/01/45	265,000	8,100	273,100	
08/01/45		4,125	4,125	277,225
02/01/46	275,000	4,125	279,125	279,125
	7,640,000	3,373,000	11,013,000	11,013,000

TxDOT SIB

City of El Campo Loan Analysis

Loan Analysis

Date	Debt Service							Cash Flow	Coverage	
	Beginning Balance	Interest Acc'd @ 2.08%	Loan Draw	Principal Paid	Interest Paid	Ending Balance	Total Debt Service Paid	City TRZ Revenue	Total Debt Service	Coverage
10/26/2015	8,000,000	166,400	-	-	-	8,166,400	-	-	-	-
10/26/2016	8,166,400	169,861	-	-	52,281	8,283,980	52,281	52,281	52,281	1.00x
10/26/2017	8,283,980	172,307	-	-	71,361	8,384,926	71,361	71,361	71,361	1.00x
10/26/2018	8,384,926	174,406	-	-	93,895	8,465,437	93,895	93,895	93,895	1.00x
10/26/2019	8,465,437	176,081	-	-	120,289	8,521,229	120,289	120,289	120,289	1.00x
10/26/2020	8,521,229	177,242	-	-	155,112	8,543,359	155,112	155,112	155,112	1.00x
10/26/2021	8,543,359	177,702	-	12,484	177,702	8,530,875	190,186	193,804	190,186	1.02x
10/26/2022	8,530,875	177,442	-	52,676	177,442	8,478,199	230,118	235,333	230,118	1.02x
10/26/2023	8,478,199	176,347	-	95,248	176,347	8,382,951	271,595	278,468	271,595	1.03x
10/26/2024	8,382,951	174,365	-	139,183	174,365	8,243,768	313,548	322,101	313,548	1.03x
10/26/2025	8,243,768	171,470	-	181,201	171,470	8,062,567	352,671	362,671	352,671	1.03x
10/26/2026	8,062,567	167,701	-	223,604	167,701	7,838,964	391,305	401,305	391,305	1.03x
10/26/2027	7,838,964	163,050	-	267,402	163,050	7,571,562	430,452	440,452	430,452	1.02x
10/26/2028	7,571,562	157,488	-	308,184	157,488	7,263,379	465,672	475,672	465,672	1.02x
10/26/2029	7,263,379	151,078	-	350,511	151,078	6,912,868	501,589	511,589	501,589	1.02x
10/26/2030	6,912,868	143,788	-	400,008	143,788	6,512,860	543,796	553,796	543,796	1.02x
10/26/2031	6,512,860	135,467	-	452,630	135,467	6,060,230	588,097	598,097	588,097	1.02x
10/26/2032	6,060,230	126,053	-	508,547	126,053	5,551,683	634,600	644,600	634,600	1.02x
10/26/2033	5,551,683	115,475	-	567,940	115,475	4,983,743	683,415	693,415	683,415	1.01x
10/26/2034	4,983,743	103,662	-	630,998	103,662	4,352,745	734,660	744,660	734,660	1.01x
10/26/2035	4,352,745	90,537	-	704,845	90,537	3,647,900	795,382	805,382	795,382	1.01x
10/26/2036	3,647,900	75,876	-	783,675	75,876	2,864,225	859,551	869,551	859,551	1.01x
10/26/2037	2,864,225	59,576	-	867,793	59,576	1,996,432	927,369	937,369	927,369	1.01x
10/26/2038	1,996,432	41,526	-	957,529	41,526	1,038,903	999,055	1,009,055	999,055	1.01x
10/26/2039	1,038,903	21,609	-	1,038,903	21,609	0	1,060,512	1,084,837	1,060,512	1.02x
SUM		3,466,511	8,000,000	8,543,359	2,923,152	166,659,186	11,466,511	11,655,095	11,466,511	

Note: The City Development Corporation has pledged \$501,000 to this partnership. The CDC will make the first payment in 2016.

Capital Leases

Ad Valorem Tax Supported

Equipment	Original Issuance	Interest Rate	Pay Off Date	Payments for FY17
Motor Grader	\$167,470	3.25%	01/2022	\$19,630
Street Sweeper	\$210,662	2.65%	04/2019	\$38,014
Tractor/Shredder	\$70,000	3.5%	10/2022	\$15,000
Dump Truck	\$70,000	3.5%	10/2022	\$15,000
Total	\$518,132			\$87,644

Utility Fund Supported

Equipment	Original Issuance	Interest Rate	Pay Off Date	Payments for FY17
Generators	\$399,753	2.65%	01/2018	\$28,484
Total	\$399,753			\$28,484

Summary of Debt Service Funds

	FY16 Actual	FY17 Adopted Budget	FY17 Year End Estimate	FY18 Adopted Budget
08 Debt - Principal	110,000	155,000	145,000	160,000
08 Debt - Interest	138,250	12,260	136,000	4,000
08 Debt - Fees	500	500	500	500
08-2008 Debt Service Total	248,750	167,760	281,500	164,500
10 Debt - Principal	115,000	50,000	50,000	50,000
10 Debt - Interest	58,610	53,590	55,210	51,960
10 Debt - Fees	500	500	500	500
10-2010 Debt Service Total	174,110	104,090	105,710	102,460
12 Debt - Principal	220,000	225,000	220,000	230,000
12 Debt - Interest	62,780	53,930	58,380	48,800
12 Debt - Fees	550	550	550	550
12-2012 Debt Service Total	283,330	279,480	278,930	279,350
13 GOBs- Principal	90,000	95,000	130,000	95,000
13 GOBs - Interest	27,110	23,460	58,490	21,550
13 GOBs - Fees	250	250	250	250
13-2013 GOBs Total	117,360	118,710	188,740	116,800
13 COs - Principal	130,000	135,000	90,000	135,000
13 COs - Interest	61,100	55,850	25,310	53,140
13 COs - Fees	250	250	250	250
13-2013 COs Total	191,350	191,100	115,560	188,390
13 COs Series A- Principal	95,000	100,000	100,000	105,000
13 COs Series A - Interest	90,200	83,250	87,250	79,150
13 COs Series A- Fees	500	500	500	500
13-2013 COs Total	185,700	183,750	187,750	184,650
14 Tax Notes - Principal	70,000	70,000	70,000	70,000
14 Tax Notes - Interest	8,390	5,920	6,650	4,970
14 Tax Notes - Fees	500	500	500	500
14-2014 Tax Notes Total	78,890	76,420	77,150	75,470
14 COs - Principal	60,000	85,000	80,000	85,000
14 COs- Interest	96,510	93,460	95,110	91,760
14 COs - Fees	500	500	500	500
14-2014 COs Total	157,010	178,960	175,610	177,260

Summary of Debt Service Funds

		FY16 Actual	FY17 Adopted Budget	FY17 Year End Estimate	FY18 Adopted Budget
514-862	14 COs Series A - Principal	50,000	37,000	37,000	37,000
514-863	14 COs Series A- Interest	7,390	1,340	1,340	1,340
514-864	14 COs Series A - Fees	500	500	500	500
	14-2014 COs Series A Total	57,890	38,840	38,840	38,840
515-842	15 COs - Principal	0	15,000	15,000	15,000
515-843	15 COs - interest	0	790	790	800
515-844	15 COs - Fees	0	500	500	500
	15-2015 COs Total	0	16,290	16,290	16,300
515-852	15 COs Series A - Principal	0	105,000	105,000	105,000
515-853	15 COs Series A- Interest	0	84,420	81,370	81,010
515-854	15 COs Series A - Fees	0	500	500	500
	15-2015 COs Series A Total	0	189,920	186,870	186,510
515-862	15 GOBs - Principal	0	95,000	0	95,000
515-863	15 GOBs- Interest	0	198,100	170,560	194,300
545-864	15 GOBs- Fees	0	500	500	500
	15-2015 GOBs Total	0	293,600	171,060	289,800
516-842	16 GOBs - Principal	0	0	0	105,000
516-843	16 GOBs- Interest	0	278,560	0	272,870
516-844	16 GOBs- Fees	0	500	0	500
	16-2016 GOBs Total	0	279,060	0	378,370
517-842	SIB Loan - Principal	0	0	0	0
517-843	SIB Loan- Interest	0	0	0	0
	17-SIB Loan	0	0	0	0
517-842	Gradall Capital Lease	19,640	19,640	19,640	19,640
517-843	Street Sweeper Capital Lease	38,010	38,010	38,010	38,010
517-844	Generators Capital Lease	85,450	85,450	85,450	28,480
517-845	Dump Truck Capital Lease	0	0	0	15,000
517-846	Tractor/Shredder Capital Lease	0	0	0	15,000
	17- Capital Leases	143,100	143,100	143,100	116,130
*** FUND (60) TOTAL EXPENDITURES ***		1,494,390	2,261,080	1,967,110	2,314,830

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.

§ 9.13 Surplus and Encumbrances

Charter Provisions: Article 9 – The Budget

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 E: 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.

Fiscal and Budgetary Policy Statements

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.

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.

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.

Fiscal and Budgetary Policy Statements

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.

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.

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.

- 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.

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.

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.

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.

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