

City of El Campo, Texas



Popular Annual Financial Report
For the Year Ended September 30, 2017



Randy Collins

Mayor

As mayor of the City of El Campo, in collaboration with the City Council and city staff, I am proud to present this year's City of El Campo Popular Annual Financial Report (PAFR) for the year ended September 30, 2017.

This report is a summary of the City's Comprehensive Annual Financial Report (CAFR) and includes information regarding the City's revenues, spending and financial condition. We provide this version for citizens to gain an understanding of how their tax dollars are spent, and to demonstrate that our City leaders are responsible stewards of funds and to remain transparent and accountable to the citizens of El Campo.

We appreciate your interest in the City of El Campo's government and how it functions, and we welcome your feedback, suggestions and comments regarding the information contained in this report.

Sincerely,

Randy Collins
Mayor





Richard Young
Mayor Pro-Tem



Anisa Longoria Vasquez
At-Large



Jeff Allgayer
District 1



Gloria Harris
District 2



Tommy Hitzfeld
District 3



John Hancock
District 4



Mindi Snyder
City Manager



Ronny Collins
City Attorney

*Providing fiscally responsible
public services and public
safety in support of quality of
life, community character and
economic opportunity for all
residents.*

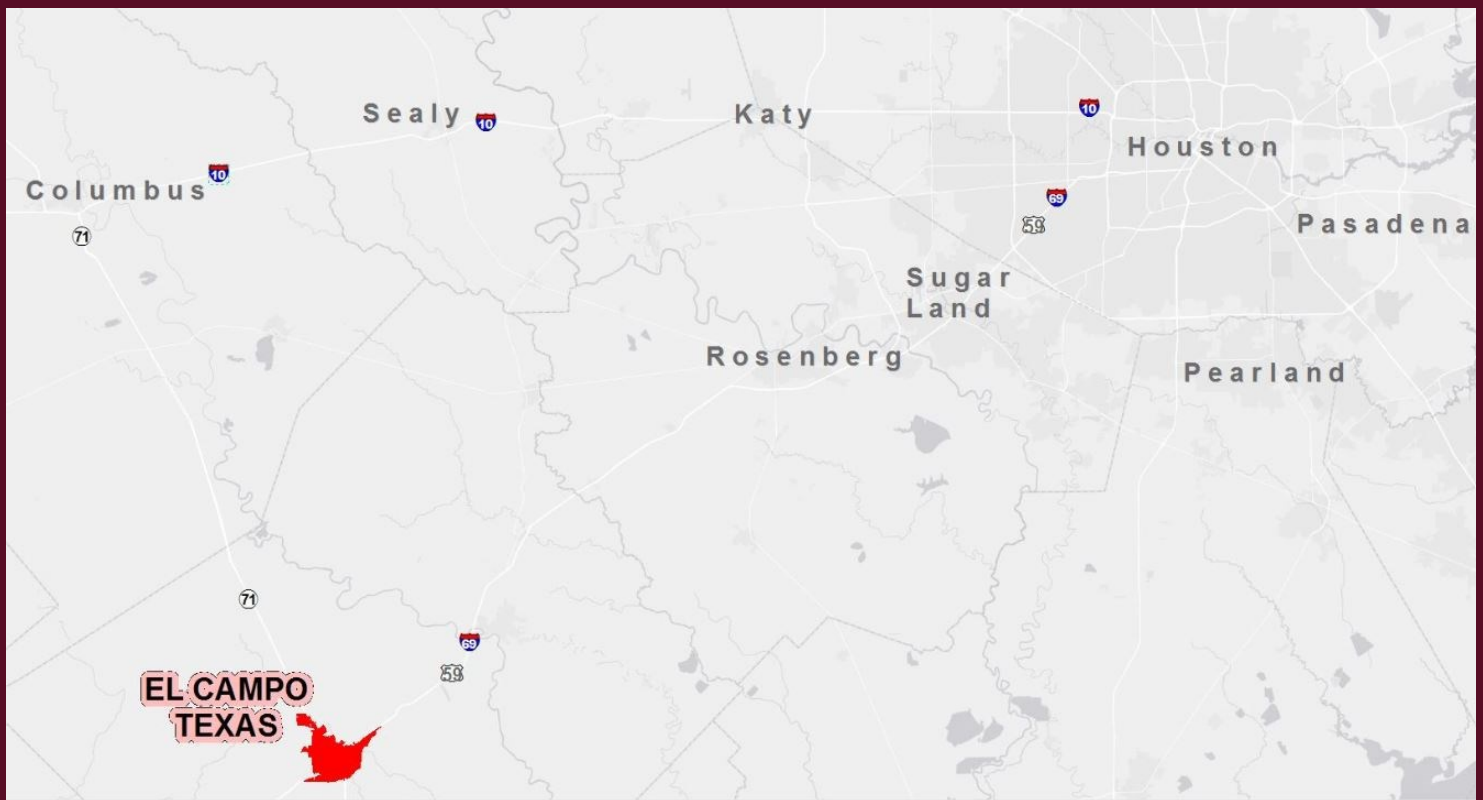
City Profile

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

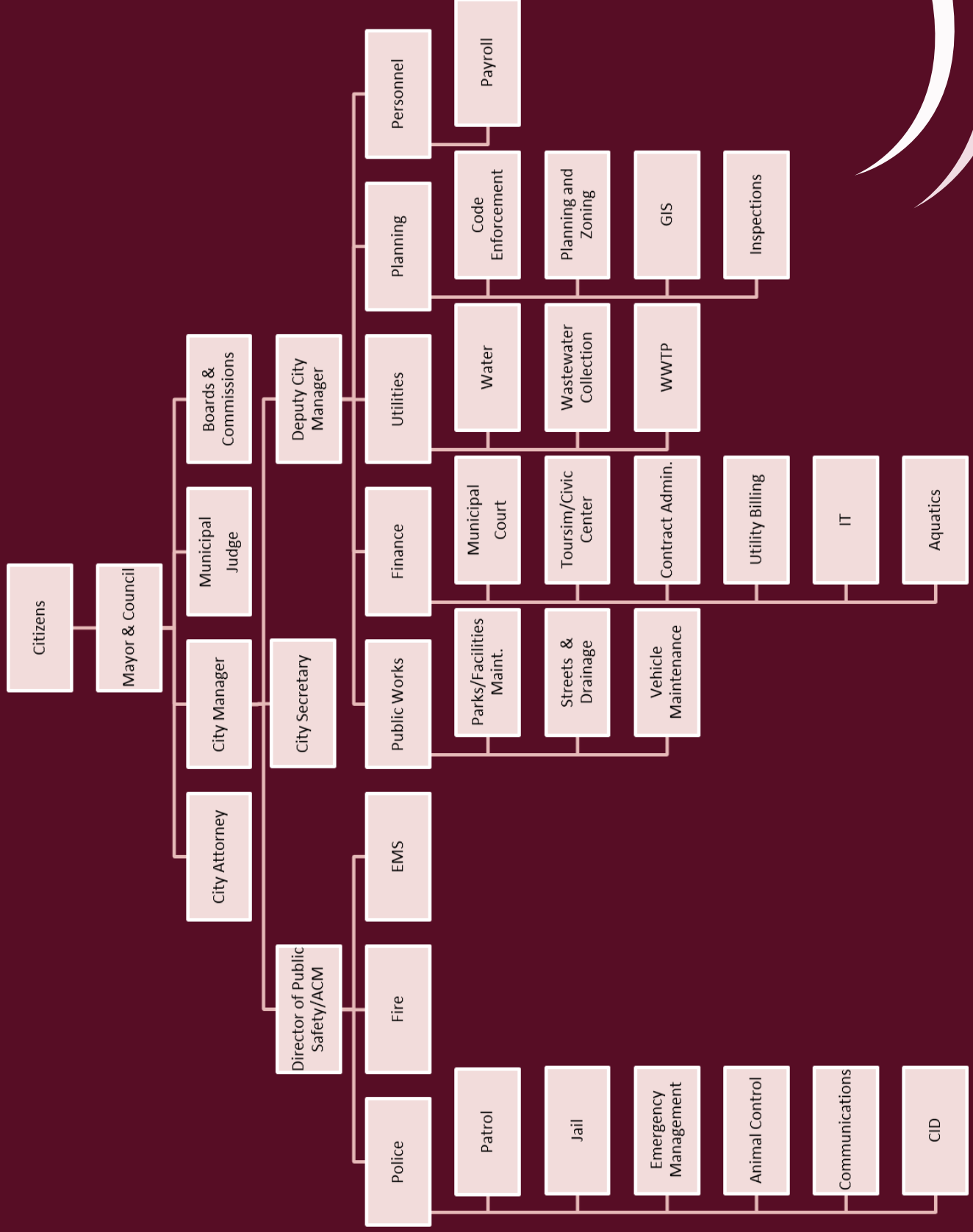
El Campo was incorporated in 1905. The municipal government was composed of a mayor and five aldermen. Mr. Mack Webb was elected mayor, with a salary of \$10.00 per month. W. G. McDonald was the first city attorney; W. E. Franz, the first city secretary. Members of the first council were H. G. Beard,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

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

El Campo is strategically positioned mid-way along the Texas Gulf Coast. The City of El Campo covers an area of 6.7 square miles and is the largest city in Wharton County, which covers an expansive 1,115 square miles. El Campo is ideally situated for transportation at the intersection of US High way 59 (future Interstate 69 and NAFTA corridor) and State Highway 71 and only 38 miles from cross-country Interstate highway, I-10. The land area is 8.5 square miles and is approximately 105 feet above sea level. Population density is low, about 1,365 people per square mile. The estimated median household income in 2017 was \$42,491. The 2017 cost of living index in El Campo is 85.5 (low compared to the US average of 100).



Organization Chart



Strong Financial Stability

Statement of Net Position

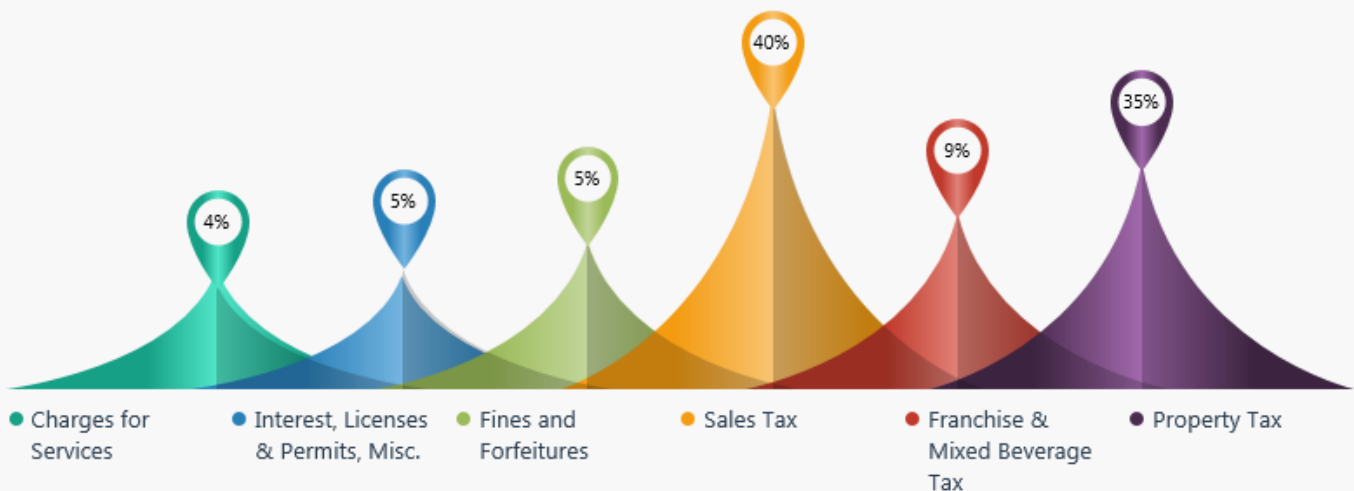
	<u>2016</u>	<u>2017</u>
Current and Other Assets	\$ 11,799,077	\$ 7,790,102
Capital Assets, Net	<u>47,752,925</u>	<u>50,395,935</u>
Total Assets	59,552,002	58,186,037
Total Deferred Outflows of Resources	<u>1,877,841</u>	<u>1,470,092</u>
Current Liabilities	10,869,709	9,540,178
Long-Term Liabilities	<u>43,699,825</u>	<u>42,249,580</u>
Total Liabilities	<u>54,569,534</u>	<u>51,789,758</u>
Total Deferred Inflows of Resources	<u>124,894</u>	<u>143,409</u>
Net Position:		
Net Investment in		
Capital Assets	21,387,160	21,382,081
Restricted	329,900	229,842
Unrestricted	<u>2,223,917</u>	<u>2,597,798</u>
Total Net Position	<u>23,940,977</u>	<u>24,209,721</u>

Bond Ratings

Standard & Poor's
AA-

- ◆ Strong management, with good financial policies and practices under the Financial Management Assessment (FMA) methodology
- ◆ Very strong liquidity, with total government available cash at 115.5% of total government fund expenditures and 17.5x governmental debt services, and access to external liquidity considered strong.
- ◆ Strong institutional framework score

General Fund Revenues by Type

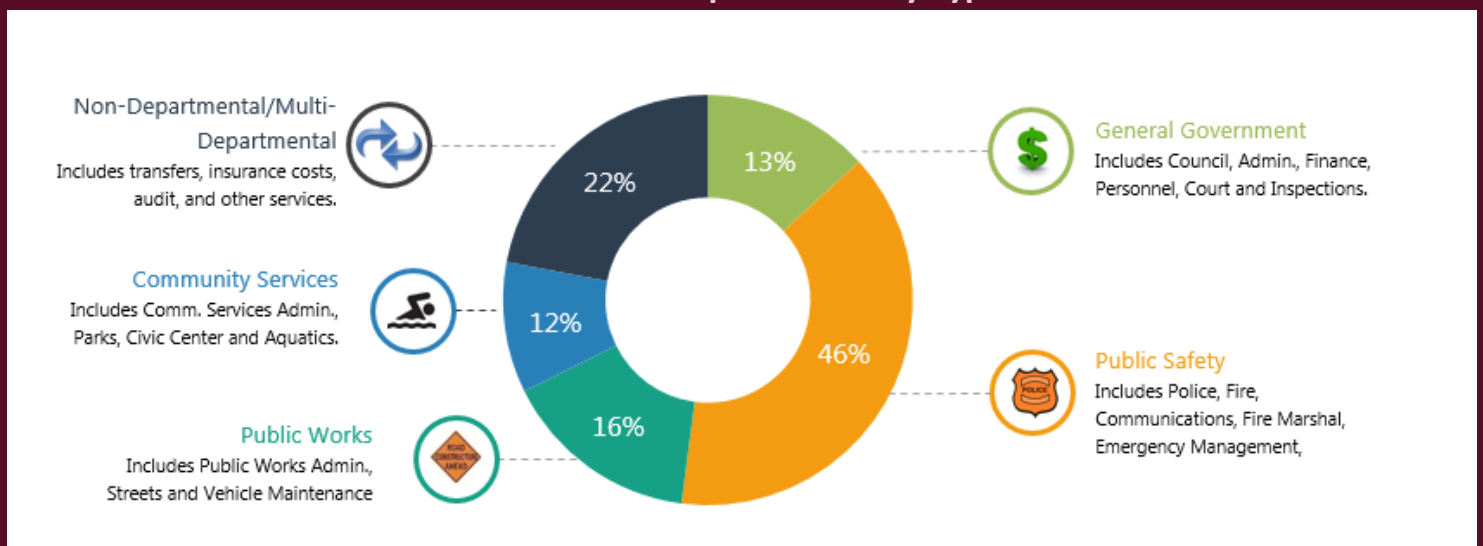


Strong Financial Stability

General Revenues	2016	2017
Taxes	5,976,374	6,463,569
Permits and Licenses	104,804	111,119
Intergovernmental Revenues	170,789	221,902
Charges for Services	331,724	345,765
Fines and Penalties	442,739	391,328
Interest	36,433	33,421
Miscellaneous Receipts	56,901	75,116
Total Revenue	7,119,764	7,642,220
Sale of Capital Assets	10,700	53,475
Transfers In	1,038,840	640,130
Total Other Sources	1,049,540	694,605
Total Resources	8,169,304	8,336,825
Expenditures		
General Government	1,894,301	1,804,154
Public Safety	3,741,776	3,583,656
Public Works	2,040,282	1,259,924
Parks and Recreation	881,027	932,092
Debt Service	-	23,357
Capital Outlay	-	129,246
Total Governmental Activities	8,557,386	7,732,429
Transfers Out	147,490	220,000
Total Expenditures and Other Uses	8,704,876	7,952,429

Business-Type Activities	2016	2017
Charges for Services	7,217,562	7,408,984
Miscellaneous	100,720	26,420
Interest	24,336	16,870
Total Revenue	7,342,618	7,452,274
Capital Contributions	429,677	24,250
Transfers In	2,579,011	1,255,855
Total Other Sources	3,008,688	1,280,105
Total Resources	10,351,306	8,732,379
Total operating expenses	5,970,118	7,146,224
Transfers Out	1,531,438	1,472,052
Interest and fiscal charges	187,640	304,437
Total expenditures and Other Uses	7,689,196	8,922,713

General Fund Expenditures by Type



What Your Government Does

The City Government's main goal is to make sure the citizens are taken care of and being provided the services they need. A large portion of the City of El Campo's budget goes to Public Safety and Public Works. Public Safety includes Police and Fire protection and Emergency Medical Services. The employees stay up to date in training and certifications because the safety of the citizens is the main priority.



What Your Government Does

Our Public Works and Utility Departments ensures that residents have running water, working sewer and drivable streets. The guys are on call 24/7 to repair busted mains, sewer leaks and any other issues that may arise. Street Paving is also done on a revolving schedule every year.



City Achievements

The City Finance Department has received recognition from the Government Finance Officers Association of the United States and Canada (GFOA) by receiving the Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive annual Financial Report (CAFR) since 1998.

The City of El Campo is also a Silver Scenic City, Texas Police Chief's Association Recognized Police Department, Keep Texas Beautiful Affiliate, Superior Water Quality and has an AA- Credit Rating from S&P.

Staffing Level History

Function	2013	2014	2015	2016	2017
Administration	2	2	2	2	2
Finance	4	4	2	2	2
Personnel	-	-	1	1	1
Municipal Court	4	4	4	5	4
Inspections	4	4	4	5	5
Police	35	35	35	35	35
Communications	8	8	8	8	8
EMS	11	11	11	14	14
PW Admin	4	4	4	3	3
Streets	13	13	13	12	12
Vehicle Maintenance	2	2	2	2	2
Community Services/Parks	6	6	6	6	5
Aquatic Center	2	1	1	1	1
Water and Sewer Administration	3	3	3	4	4
Water Production and WasteWater Collections	10	10	10	10	10
Wastewater Treatment Plant	2	2	2	2	2
Total Full-Time Employees	110	109	108	112	110

A View of Things to Come

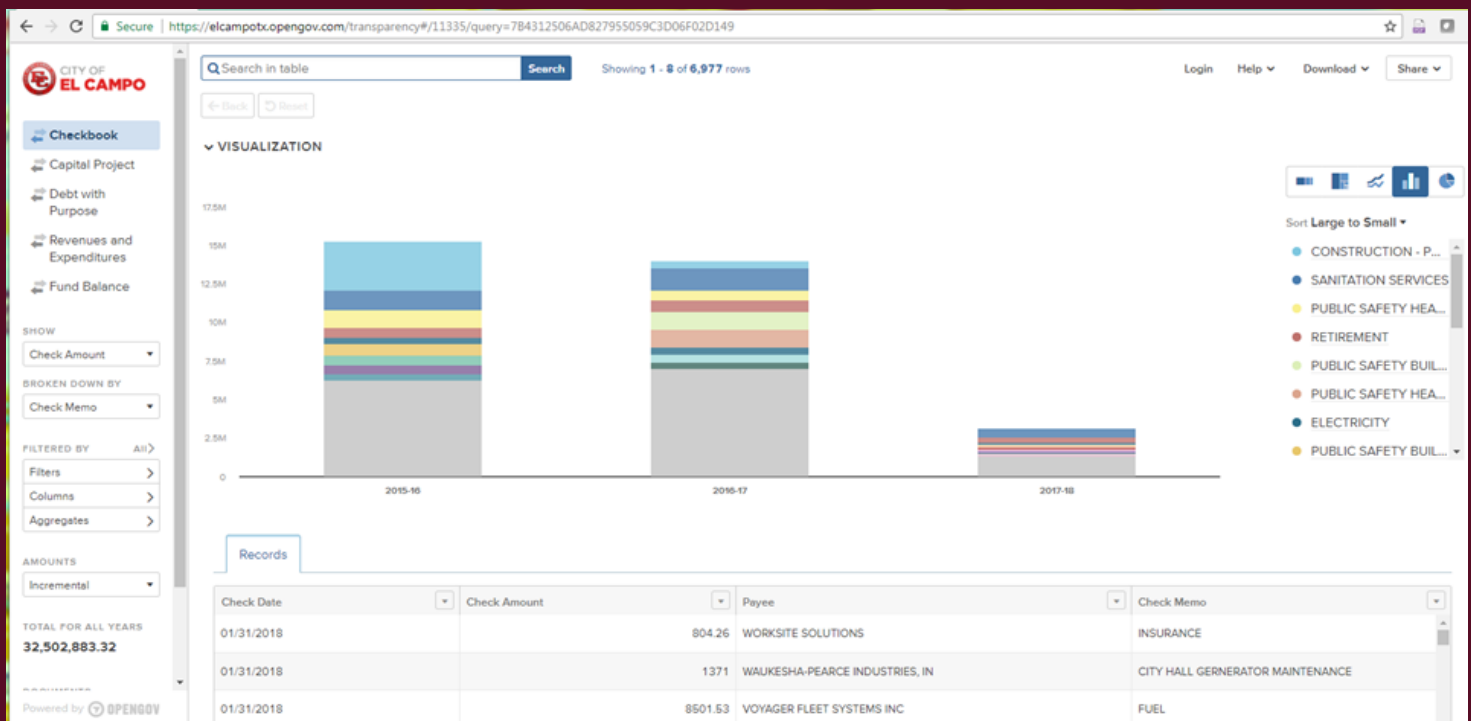
The fund balance is a 3 month balance reserve required by City Council and at the end of the 2017 fiscal year, fund balance was at 4.4 months, well exceeding the fund requirements.

The City authorized a number of capital projects in 2018, including:

- ◆ Water Plant Improvements, \$45,000
- ◆ Blower Maintenance, \$57,900
- ◆ Dump Truck, \$70,000
- ◆ Tractor/Shredder, \$64,000
- ◆ Streets Sealcoating, \$400,000
- ◆ Water and Sewer Main Replacements, \$400,000
- ◆ Re-plastering of the lap pool at the Aquatic Center, \$36,577



New Interactive Finance Reports available online at:
<https://elcampotx.opengov.com/transparency#>



City of El Campo Stats

Top Ten Taxpayers

<u>Property Taxpayer</u>	<u>2016 Taxable Assessed Value</u>
Wal Mart Stores	\$ 11,570,187
Four Jones LLC	7,434,316
H.E.B.	6,339,164
Kansas City Southern Railroad	5,460,320
American Electric Power	5,252,970
Winfield Solutions LLC	4,751,591
Express Energy Services	4,187,000
Don Davis Motor Co Inc.	3,187,000
Pinnacle Agriculture	3,700,340
Shoppa's Farm Supply	3,583,406

Source: Wharton County Central
Appraisal District

Top Ten Employers

<u>Employer</u>	<u>Employees</u>
El Campo I.S.D.	497
Greenleaf Nursery	376
El Campo Memorial Hospital	212
Wal-Mart	192
H.E.B.	180
Prasek's Hillje Smokehouse	160
Leedo Cabinetry	140
City of El Campo	110
Mark's Machine	100
New ICM	95

Source: City of El Campo

2017 Sales Tax Rate Breakdown

State of Texas	6.25%
General Fund	1.50%
Wharton County	<u>0.50%</u>
Total	8.25%

Taxing Entities/Tax Rates

City of El Campo	0.6300
School District	1.1980
Junior College	0.1371
Wharton County/FMLR	0.4900
Emergency Services District #1	0.0300
Emergency Services District #4	0.0676
West Wharton County Hospital Dist.	0.1998
Coastal Bend Groundwater Conservation District	<u>0.0085</u>
Total	2.7610

FY 2017—Tax rates per \$100 of assessed
valuation

Source: Wharton County Tax Assessor

City of El Campo Contact Information and Community Events

Kid Fish

Held in February at Legacy Park, the pond is stocked with Rainbow Trout and the Texas Parks & Wildlife Game Wardens come out to help the kids fish and clean/fillet their catch. A chef is also on hand to do a demonstration on how to prepare the fish.

Downtown Dinner

Twice a year, the third Tuesday of March and September, a selection of Food Trucks and local vendors line our streets downtown for a night of family fun. Tickets are \$5.00 to reserve a seat, or you can reserve a table for 8 or 10 people. The event is held downtown at Evan's Park.

Glow In The Dark Easter Egg Hunt

Held close to Easter on a Saturday evening at Rotary Park. There are thousands of glow-in-the-dark eggs for three different age groups to hunt.

Farmer's Market

Held downtown in Evan's Park on the first Saturday of April, May, June and August, many local vendors set up shop with homemade products, home-grown vegetables and handmade crafts.

Bicycle Rodeo

During June, the Police Department holds the annual Bicycle Rodeo where children can come out and learn bicycle safety.

Kid Fish—Catfish

Held in August at Legacy Park, the pond is stocked with catfish and the Texas Parks & Wildlife Game Wardens come out to help the kids fish and clean/fillet their catch.

National Night Out

Held on the first Tuesday in October, neighborhoods get together to meet everyone and local law enforcement agencies visit each group.

Trunk or Treat

Join us on Halloween at Legacy Park for a night of fun for the little ones. Volunteers decorate trunks and hand out candy for a safe alternative to Trick or Treating.

Movie Night in the Park

Load up your chairs, blankets, soft drinks and snacks and join us in the park to watch a movie in the park held some time during October or November.

Mindi Snyder

City Manager

msnyder@cityofelcampo.org

Courtney Sladek

Deputy City Manager/Finance Director

csladek@cityofelcampo.org

Terry Stanphill

Assistant City Manager/Chief of Police

tstanphill@cityofelcampo.org

Chase Nielsen

Emergency Services Director

cnielsen@cityofelcampo.org

Kevin Thompson

Public Works Director

kthompson@cityofelcampo.org

Jerry Lewis

Utilities Director

jlewis@cityofelcampo.org

Rene Garcia

Human Resources Director

rgarcia@cityofelcampo.org

Penny Hornsby

Planning Director

phornsby@cityofelcampo.org

Michelle Roy

Municipal Judge

mroy@cityofelcampo.org

Lori Hollingsworth

City Secretary

lhollingsworth@cityofelcampo.org

The Popular Annual Financial Report (PAFR) is intended to summarize and simplify the statistical, economic and financial information contained in the 2017 Comprehensive Annual Financial Report (CAFR). The CAFR was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was independently audited by Patillo, Brown and Hill, LLP. The PAFR, while unaudited, provides a brief analysis of where the City's revenues come from and where the dollars are spent as well as trends and details on the local economy. It is presented as a means of increasing public awareness about the City's financial condition through a more user-friendly presentation. For a more detailed, GAAP basis, full disclosure review of the individual funds and component units' financial statements, please refer to the City's CAFR that is accessible through the City's website: <http://www.cityofelcampo.org>



City of El Campo

315 E. Jackson St.
El Campo, TX 77437

979.541.5000 ph
979.543.0027 fax

www.cityofelcampo.org

*For more information on the City of El Campo, visit www.cityofelcampo.org,
follow us on Facebook, Twitter, Instagram and SnapChat.*

