



**Fiscal Year 2021**  
**Annual Budget**  
[www.victoriatx.gov](http://www.victoriatx.gov)

*George H. H. H. H.*



Annual Budget  
Fiscal Year 2020-2021

This budget will raise more total property taxes than last year’s budget by \$409,945 or 1.62%, and of that amount \$168,121 is tax revenue to be raised from new property values added to the tax roll this year.

City Council Record Vote

FOR: Rafael DeLaGarza, III, Mayor Pro-Tem Josephine Soliz, Jeff Bauknight, Jan Scott,  
Dr. Andrew Young, Mark Loffgren and Mayor Rawley McCoy

AGAINST: NONE

PRESENT AND NOT VOTING: NONE

ABSENT: NONE

NOT PRESENT DURING VOTING: NONE

Tax Rate	FY 20-21	FY 19-20
Property Tax Rate	0.6115	0.6115
No-New-Revenue Tax Rate	0.6122	0.5960
No-New-Revenue M&O Tax Rate	0.3625	0.3445
*Voter-Approval Tax Rate	0.6208	0.6115
Debt Tax Rate	0.2457	0.2498

The amount of municipal debt obligation secured by property  
Taxes for the City of Victoria is \$66,110,000

*The above statement is required by Section 102.007 (d), Loc. Gov. Code as amended by S.B. 2 of the 86<sup>th</sup> Texas Legislature.*



## ANNUAL BUDGET

Fiscal Year  
October 1, 2020 through September 30, 2021

Rawley McCoy, *Mayor*

### COUNCIL MEMBERS

Josephine E. Soliz, *Mayor Pro-Tem*  
Jeff Bauknight  
Rafael DeLaGarza, III  
Mark Loffgren  
Jan Scott  
Dr. Andrew Young

Jesús A. Garza, *City Manager*

Gilbert P. Reyna, Jr., C.P.A., *Chief Financial Officer*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Victoria  
Texas**

For the Fiscal Year Beginning

**October 1, 2019**

*Christopher P. Morill*

Executive Director



## CITY OF VICTORIA, TEXAS COMMUNITY PROFILE



How does a community with a population of over 68,000 people become a center for industrial manufacturing, retail sales, higher education and medical care? Good question, let's find out.

### Location, Location, Location

Victoria's geography plays a huge role in its success. Victoria is at most a two-hour drive to major Texas cities such as Austin, Houston, San Antonio, and Corpus Christi which feature international airports flying with flights to destinations across the globe. This location places Victoria within easy access to a combined population of more than 5 million residents. Only 30 miles from the Texas gulf coast, Victoria's proximity to beaches, rivers, lakes, and bays offers abundant opportunities for swimming, fishing, hunting, birding, boating and other outdoor adventures.

Victoria is the largest city for the seven-county area known as the "Golden Crescent," which includes Victoria, Calhoun, Dewitt, Goliad, Gonzales, Jackson, and Lavaca counties. This gives Victoria a retail trade of more than 250,000 shoppers with retail sales totaling more than \$1.85 billion dollars and an expected growth in the range of 5.2%.

A regional transportation hub, Victoria has a long list of options available; access to large and small freight carriers, the Victoria Regional Airport, railway terminals, the shallow draft Port of Victoria, and the deep-water Port of Port Lavaca-Point Comfort. Victoria is in a prime position along the NAFTA Corridor with Mexico and will be a critical segment to its transportation resource; the soon-to-be-completed IH69.

Victoria is home to the largest medical community in the Golden Crescent region with a medical network that provides state-of-the-art care on five hospital campuses. Our hospitals have more than 720 beds, a system of local clinics, and skilled personnel providing individualized care with the most modern advances in technology for both inpatient and outpatient services. Residents in Victoria and surrounding counties have access to the finest in medical care.

### History

Victoria's history is as rich and diverse as the people who call it home today. During Texas' colonial period, in 1685 French explorer Rene' Robert Cavalier, Sieur de La Salle arrived and established an outpost near the southern tip of present-day Victoria County on land claimed by Spain. This French settlement backs Victoria's claim as being the only location where all six flags of Texas truly flew. This incursion forced the Spanish government to send numerous expeditions to find the French settlement, resulting in a chain of Spanish missions and forts that influenced the course of Texas history.



Years later in 1824, the Republic of Mexico approved Empresario Don Martin De Leon's request to establish a colony on the lower Guadalupe River. Along with 40 families, he settled on the east bank of the river and named the new settlement "Villa Nuestra Senora de Guadalupe de Jesús Victoria" after the first president of Mexico.

Once Texas gained its' independence from Mexico in 1836, the original name was shortened to simply Victoria. Victoria became the county seat for Victoria County and the third charter city created under the Republic of Texas. Later, Victoria was on the major route to other parts of the state for immigrants from Ireland, Scotland, Italy, Germany, Czechoslovakia, and Poland with some deciding to settle

## **COMMUNITY PROFILE**

---

here. The railroad arrived in the late 1880s, and steam boating up the Guadalupe River in the early 1900s contributed significantly to the Victoria economy.

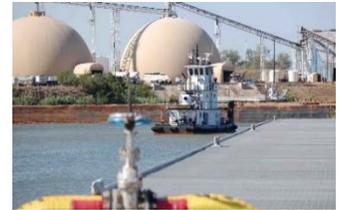
See for yourself the incredible history Victoria has on display. The self-guided *Old Victoria Driving Tour*, which is available at the Victoria Convention and Visitors Bureau, directs you on a path of beautiful old homes and structures of our historic districts, many of which are listed on the National Register of Historic Places.

### **Flourishing Economy**

Texas' legendary cattle and ranching industry began in the mid-19<sup>th</sup> century near Victoria as Mexican and Irish ranchers found the land, grass and water they needed. Cotton too did well in the county. As a result, Victoria became home to early banking, medical and grocery businesses.

With the discovery of oil and gas deposits throughout the county and region in the 1930s, Victoria's ranchers and farmers became some of Texas' earliest oil barons. Since the 1950s, a strong industrial complex developed just outside Victoria's city limits and other neighboring counties that focused on petrochemical and plastics manufacturing. These facilities provide jobs for more than 7,000 workers at above-average wages and have provided Victoria with a solid industrial employment base for almost 70 years. Today, many of these plants are undergoing massive expansions that total billions of dollars in modernized and technologically-updated facilities.

Another vital business resource, the Port of Victoria, is a center for the chemical, petroleum, steel fabrication and agricultural industries. These industries utilize the easy access to railroad services, barge capabilities and overland transportation services. The Port services 5,700 barges per year with cargo totaling more than 5.2 million tons. The 35-mile waterway that connects the Port to the Gulf Coast Intracoastal Waterway serves as Victoria's canal to the rest of the world.



All economic indicators point to a bright future for the Victoria economy. Skilled workers, an ample labor force, in-place job training programs and a strong work ethic meet prospective companies when they enter the Victoria market. Regional employers boast that our local plants are among the most productive within their corporate families.

### **Education**

Victoria Independent School District (VISD) serves nearly 14,000 students, with 14 elementary schools, four middle schools, and two high schools and is the largest school system in the region. The VISD prides itself on its vast spectrum of academic programs. These include advanced academics, gifted and talented programs, bilingual classes, pre-AP classes, dual credit courses, AVID, dyslexia programs, and a whole host of educational opportunities through the special education department.

For the 2020 school year, there are ten private schools in Victoria County serving over 2,158 students. They range in grades from pre-school to 12<sup>th</sup> grade. Some of our award-winning private schools are Nazareth Academy, established in 1867; and the fourth oldest Catholic School in Texas, St. Joseph High School established in 1868, Trinity Episcopal established in 1954, and Our Lady of Victory Catholic School established in 1957.

Victoria has always been forward thinking in higher education for the region. Victoria College, established in 1925, has an annual enrollment of more than 7,000 students. Curriculum includes science, medical and technical subjects in-line with the demands of the industries in the area. Victoria College offers various associate degrees, certificates, and workforce training courses that lead to careers in a number of industrial trades and professional fields. The Emerging Technology Center, opened in 2015, is a testament to the College's commitment to higher learning in academics and employee training for local industries.



The University of Houston-Victoria, established in 1971, provides students the opportunity to earn a four-year degree so they may leave their mark in the world. The university now enrolls more than 4,000 students each semester and fields collegiate athletic teams in baseball, softball, men's and women's soccer, and men's and women's golf competing in the Red River Athletic Conference. Since 2009, UHV has approved an aggressive Master Building Plan that has already committed \$147 million in completed and current projects and plans to spend another \$155 million in the next seven years on campus expansions including a STEM Building which will house labs and classrooms for science and engineering majors, a Student Learning Commons Building, two student dormitories and a dining hall.

## COMMUNITY PROFILE

---

### Entertainment

With a colorful history and comfortable weather, it's no surprise that Victoria developed into a regional entertainment hub. The Texas Zoo, the Museum of the Coastal Bend, home to LaSalle's canons from his ill-fated Fort St Louis, and the Nave Museum, featuring artwork from local, regional and statewide artists, are all long-established tourist attractions. Victoria is home to the oldest delicatessen in Texas, Fossati's Delicatessen established in 1882 and located in the beautiful historic downtown district.



The community and local businesses are longtime supporters of the arts in Victoria. Theatre Victoria, Victoria Symphony and Victoria Ballet Theatre celebrate the arts year around. The beloved Victoria Bach Festival, named a "Texas Treasure" by National Public Radio, recently celebrated its 45<sup>th</sup> anniversary.

New entertainment options seem to pop up frequently in Victoria. Newcomers like Aero Crafters, a gastropub and craft beer garden, and Outlaw Pass, a family entertainment center with go karting and mini-golf, are very popular too. The Children's Discovery Museum quickly established itself as a favorite destination for families with young children. The newest museum, The Five Point Museum of Contemporary Art, features an excellent collection of art cars and specializes in short-run exhibitions of modern art from local to national artists.

Victoria is an "event" town with successful happenings such as Bootfest, the Texas Mile, and the Victoria Independent Film Festival. Several other annual events continue to celebrate the diversity of Victoria such as Cinco de Mayo, Memorial Weekend Bash and the Czech Heritage Festival. Combined they bring diversity and visitors in the thousands to Victoria.

### The Great Outdoors

Outdoors and nature lovers will find plenty to keep themselves entertained in Victoria. Within the city limits alone, Victoria has three highly-rated golf courses and 16 parks with 888 acres of parkland to enjoy.

The city's flagship park, Riverside Park, borders the Guadalupe River and has many amenities including hike and bike trails, a 27-hole disc golf course, multiple playscapes, and kayak rentals to float down the river. Riverside Stadium is home to local baseball teams Victoria Generals and University of Houston-Victoria Jaguars.

Other parks also have plenty to keep you busy. The two-mile hike and bike trail along Lone Tree Creek ends at a popular splash pad. The Youth Sports Complex features



12 youth ball fields for baseball, girls' softball, a splash pad, a skate park, and basketball and tennis facilities. Ethel Lee Tracy Park is a wonderful community park that boasts an inclusive playground, a fishing pond, splash pad, and a performance-sized amphitheater.



Victoria is a welcoming community with friendly residents, a captivating history, and a flourishing business community and industrial complex all in an ideal location. Victoria is a model spot to raise a family, get an education, and/or begin a career. Come see for yourself all the reasons why you will want to make Victoria home for your family or business.



**CITY OF VICTORIA, TEXAS**  
**PRINCIPAL CITY OFFICIALS**  
**FISCAL YEAR 2020-2021**

**ELECTED OFFICIALS**



<u>Name</u>	<u>Position</u>	<u>Years of Service</u>	<u>Term Expires</u>
<i>Front Row</i>			
Jan Scott	Council Member, District 4	5	May, 2021
Rawley McCoy	Mayor	1	May, 2022
Josephine Soliz	Mayor Pro-Term, District 2	8	May, 2021
<i>Back Row</i>			
Mark Loffgren	Council Member, Super District 6	1	May, 2022
Dr. Andrew Young	Council Member, Super District 5	7	May, 2022
Jeff Bauknight	Council Member, District 3	7	May, 2021
Rafael DeLaGarza, III	Council Member, District 1	4	May, 2021



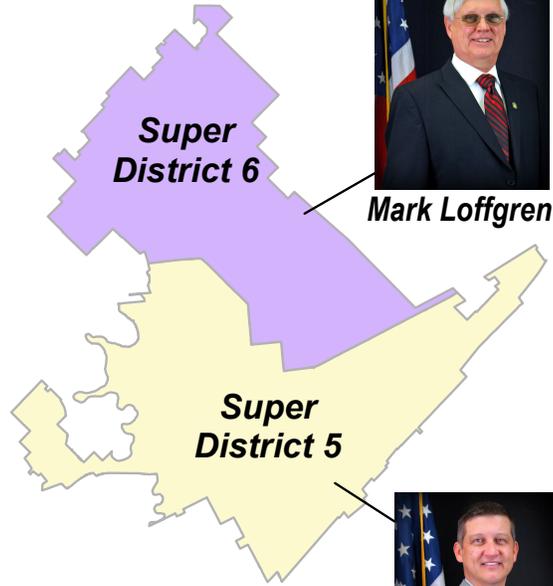
**Jeff Bauknight**



**Rawley McCoy**  
Mayor



**Mark Loffgren**



**Super District 6**

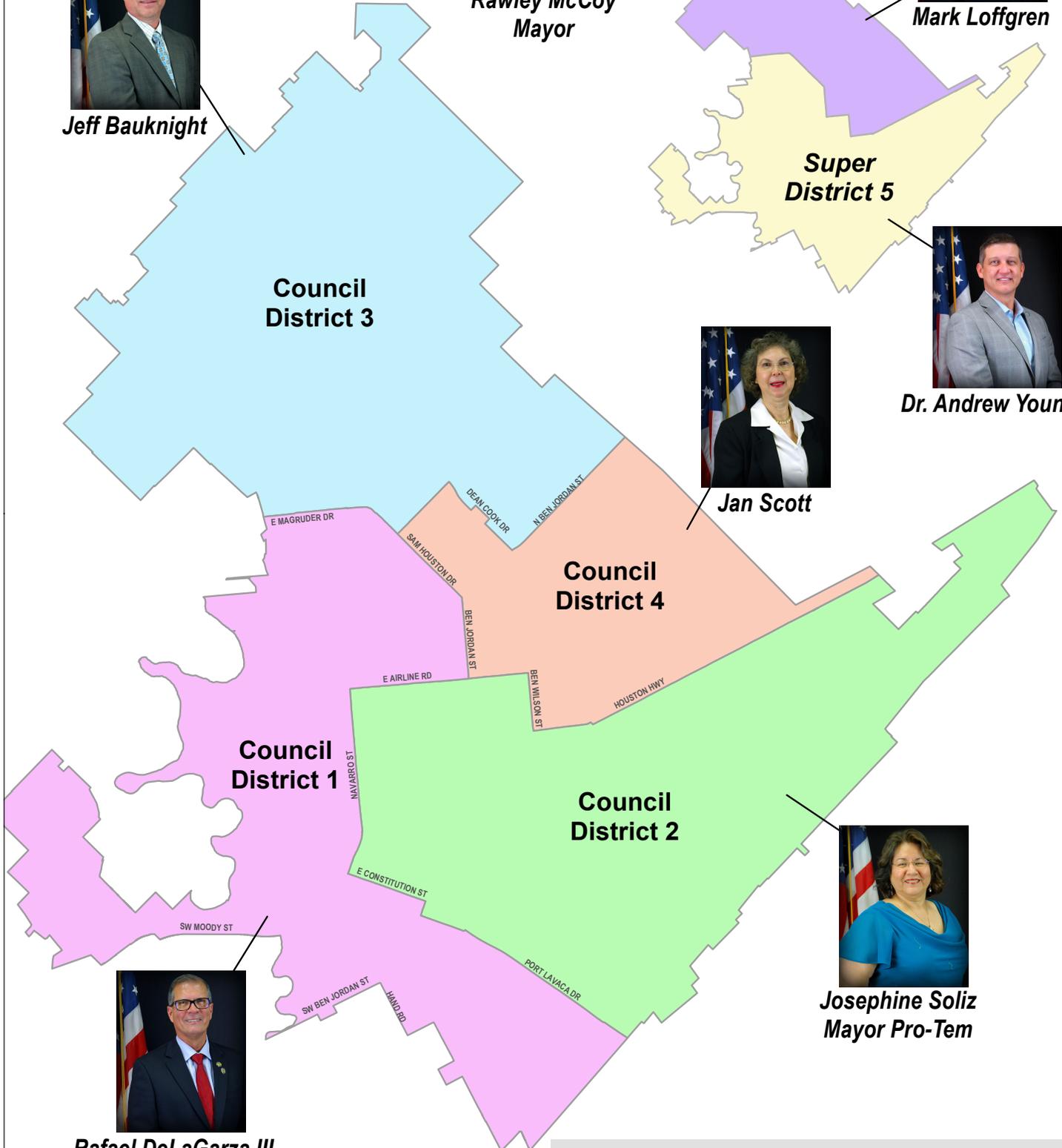
**Super District 5**



**Dr. Andrew Young**



**Jan Scott**



**Council District 3**

**Council District 4**

**Council District 1**

**Council District 2**



**Rafael DeLaGarza III**



**Josephine Soliz**  
Mayor Pro-Tem

**City Council District Map**



**EXECUTIVE LEADERSHIP**  
**FISCAL YEAR 2020-2021**

<u>Name</u>	<u>Position</u>	<u>Years of Service</u>	
		<u>Current With City</u>	<u>Position</u>
Jesús A. Garza	City Manager	1	1
Mike Etienne	Assistant City Manager	-	-
Darrek Ferrell	Assistant City Manager	-	-
Gilbert P. Reyna, Jr.	Chief Financial Officer	25	25
Thomas Gwosdz	City Attorney	11	11
Vacant	Director of Economic Development	-	-
Cheryl Marthiljohni	Director of Human Resources	10	10
James Foote	Director of Information Technology	13	8
Julie Fulgham	Director of Development Services	6	3
Mark Jameson	Interim Police Chief	9	9
Robert "Tracy" Fox	Fire Chief	24	2
Jason Alfaro	Director of Parks and Recreation	-	-
Dayna Williams-Capone	Director of Public Library	13	11
Ken Gill	Director of Public Works/City Engineer	29	-
Darryl Lesak	Director of Environmental Services	12	8
Ashley Strevel	Director of Communications and Public Affairs	1	1
Joel Novosad	Director of Convention & Visitor's Bureau	8	1
Roger Welder	Director of Building & Equipment Services	3	1
Danielle Williams	Main Street Executive Director	12	-
April Hilbrich	City Secretary	12	3
Tiffany Totah	Municipal Court Administrator	8	3
Kate Garcia	Executive Assistant to the City Manager	1	1



## MISSION

*The mission of the City of Victoria is to provide city services that enhance the livability of our community.*

## VALUES

- To conduct our business **proactively.***
- To conduct our business **in a planned way.***
- To conduct our business **openly.***
- To conduct our business **ethically.***
- To conduct our business **efficiently.***
- To conduct our business **effectively.***
- To conduct our business **professionally.***
- To conduct our business **safely.***
- To conduct our business **legally.***
- To conduct our business **friendly.***

## VISION

*Victoria is a premier city and inviting destination with a multi-cultural and vibrant population. The City enjoys a diversified economy and values its rich history and strong sense of community. Victoria's stable financial base allows for the effective maintenance and expansion of infrastructure with a focus on economic growth, environmental stewardship and livability.*

## TABLE OF CONTENTS

---

COVER PAGE REQUIRED BY TEXAS HOUSE BILL 3195	I
<b>INTRODUCTORY SECTION</b>	
TITLE PAGE	II
DISTINGUISHED BUDGET PRESENTATION AWARD	III
COMMUNITY PROFILE	IV
PRINCIPAL CITY OFFICIALS	VII
CITY COUNCIL DISTRICT MAP	VIII
MISSION STATEMENT	X
<b>TABLE OF CONTENTS</b>	<b>XI</b>
<b>TRANSMITTAL LETTER</b>	<b>1</b>
<b>EXECUTIVE SUMMARY</b>	<b>12</b>
<b>FINANCIAL BUDGETARY SUMMARY</b>	
BUDGET OVERVIEW	34
ALL FUNDS – SUMMARY OF REVENUES AND EXPENDITURES	38
ALL FUNDS – REVENUES AND EXPENDITURES – NET EFFECT OF INTERFUND TRANSFERS & CHARGES	43
ALL FUNDS – ANALYSIS OF TRANSFERS IN & OUT	48
ANALYSIS OF TAX RATE	51
DEPARTMENT RESPONSIBILITY CENTER/MATRIX	54
ORGANIZATIONAL CHART	56
STRATEGIC PLANNING AND BUDGET PROCESS	57
<b>GOVERNMENTAL FUNDS</b>	<b>58</b>
<b>GENERAL FUND</b>	<b>59</b>
PRO FORMA SCHEDULE OF FUND BALANCE POSITION	60
SCHEDULE OF ALLOCATIONS	69
LINE ITEM DETAIL OF REVENUE	72
EXPENDITURES BY CLASSIFICATION	75
EXPENDITURES BY COST CENTER WITHIN MANAGEMENT FUNCTION	76
<i>GENERAL ADMINISTRATION:</i>	
CITY MANAGER	79
FINANCE DEPARTMENT	83
LEGAL	87
HUMAN RESOURCES	90
CITY SECRETARY	94
COMMUNICATIONS & PUBLIC AFFAIRS	98
<i>PUBLIC SAFETY:</i>	
POLICE	102
FIRE	110
MUNICIPAL COURT	116
<i>DEVELOPMENT:</i>	
DEVELOPMENT SERVICES ADMINISTRATION	120
PLANNING SERVICES	123
DEVELOPMENT CENTER – INSPECTIONS	126
CODE ENFORCEMENT	129
GEOGRAPHICAL INFORMATION SYSTEMS (GIS)	132
ENGINEERING	135
STREET	138
TRAFFIC CONTROL	142
<i>GENERAL SERVICES:</i>	
BUILDING SERVICES	146
CUSTODIAL SERVICES	147
<i>RECREATION:</i>	
PARKS & RECREATION	148
LIBRARY	153
COMMUNITY APPEARANCE	159
COMMUNITY APPEARANCE – RIGHT-OF-WAY SPRAYING	161
COMMUNITY APPEARANCE – RIGHT-OF-WAY MOWING	162
COMMUNITY APPEARANCE – RIGHT-OF-WAY LANDSCAPING	163
NON-DEPARTMENTAL APPROPRIATIONS	164

## TABLE OF CONTENTS

---

<b>HURRICANE HARVEY FUNDS</b>	<b>167</b>
HURRICANE HARVEY FUND	168
GRANTWORKS HARVEY MITIGATION GRANT FUNDS	171
NRCS GUADALUPE RIVER EROSION GRANT FUND	172
<b>SPECIAL REVENUE FUNDS</b>	<b>173</b>
COMBINED PRO FORMA SCHEDULE OF FUND BALANCE POSITION	174
MOTEL TAX FUND	175
MAIN STREET PROGRAM	181
CONVENTION & VISITORS BUREAU FUND	184
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	193
PUBLIC, EDUCATIONAL & GOVERNMENT TELEVISION (PEG) FUND	194
METROPOLITAN PLANNING ORGANIZATION (MPO) GRANT FUND	195
COMMUNITY ORIENTED POLICING SERVICES (COPS) HIRING PROGRAM	196
COVID-19 FUND	197
FORFEITURE FUND	199
AUTO THEFT GRANT FUND	200
GULF BEND MENTAL HEALTH TASK FORCE	201
EMERGENCY MANAGEMENT FUND	202
TCEQ AIR-QUALITY PLANNING GRANT FUND	203
FIRE ACADEMY FUND	204
RECORDS PRESERVATION FUND	205
MUNICIPAL COURT SPECIAL REVENUE FUND	206
GCRAC TRAUMA GRANT FUND	207
GCRPC GRANT FUND	208
POLICE GRANTS FUND	209
LEOSE FIRE GRANT FUND	210
LEOSE POLICE GRANT FUND	211
JUSTICE ASSISTANCE GRANT (JAG) FUND	212
K-9 UNIT PROGRAM FUND	213
VICTORIA KIDS RECYCLE FUND	214
VECTOR CONTROL FUND	215
HOMELAND SECURITY GRANT FUND	216
<b>DEBT SERVICE FUND</b>	<b>217</b>
PRO FORMA SCHEDULE OF FUND BALANCE POSITION	218
LINE ITEM DETAIL OF REVENUE	220
EXPENDITURES BY CLASSIFICATION	221
<b>GOVERNMENTAL CONSTRUCTION FUND</b>	<b>222</b>
PRO FORMA SCHEDULES OF FUND BALANCE POSITION	223
LINE ITEM DETAIL OF REVENUE	226
EXPENDITURES BY CLASSIFICATION	227
<b>ENTERPRISE FUNDS</b>	<b>228</b>
<b>WATER/WASTEWATER FUND</b>	<b>229</b>
PRO FORMA SCHEDULES OF WORKING CAPITAL POSITION	230
PRO FORMA SCHEDULE OF COVERAGE RATIO	241
LINE ITEM DETAIL OF REVENUE	242
EXPENDITURES BY CLASSIFICATION	243
EXPENDITURES BY COST CENTER	243
<i>UTILITY BILLING OFFICE</i>	244
<i>WATER</i>	248
<i>WATER PLANT</i>	252
<i>WASTEWATER</i>	257
<i>WASTEWATER PLANT</i>	261
<i>PRETREATMENT</i>	266
<i>ENVIRONMENTAL</i>	270
<i>NON-DEPARTMENTAL APPROPRIATIONS</i>	272
<i>DEBT SERVICE</i>	274

## TABLE OF CONTENTS

---

<b>700 MAIN CENTER FUND</b>	<b>275</b>
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION	276
LINE ITEM DETAIL OF REVENUE	278
EXPENDITURES BY CLASSIFICATION	279
<b>COMMUNITY CENTER FUND</b>	<b>281</b>
PRO FORMA SCHEDULES OF WORKING CAPITAL POSITION	282
LINE ITEM DETAIL OF REVENUE	287
EXPENDITURES BY CLASSIFICATION	288
<b>ENVIRONMENTAL SERVICES FUND</b>	<b>292</b>
PRO FORMA SCHEDULES OF WORKING CAPITAL POSITION	293
LINE ITEM DETAIL OF REVENUE	304
EXPENDITURES BY CLASSIFICATION	305
EXPENDITURES BY COST CENTER	305
<i>RESIDENTIAL COLLECTIONS</i>	306
<i>BRUSH &amp; BULKY ITEM COLLECTIONS</i>	309
<i>YARD WASTE COLLECTIONS</i>	312
<i>RECYCLING CENTER</i>	315
ENVIRONMENTAL ADMINISTRATION	318
COMMUNITY APPEARANCE	322
COMMUNITY APPEARANCE – RIGHT-OF-WAY SPRAYING	324
COMMUNITY APPEARANCE– RIGHT-OF-WAY MOWING	327
COMMUNITY APPEARANCE– LANDSCAPING	330
NON-DEPARTMENTAL APPROPRIATIONS	333
CLOSURE & POST-CLOSURE	335
<b>SOFTBALL COMPLEX FUND</b>	<b>337</b>
PRO FORMA SCHEDULES OF WORKING CAPITAL POSITION	338
LINE ITEM DETAIL OF REVENUE	339
EXPENDITURES BY CLASSIFICATION	340
<b>RIVERSIDE PARK GOLF COURSE FUND</b>	<b>341</b>
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION	342
LINE ITEM DETAIL OF REVENUE	347
EXPENDITURES BY CLASSIFICATION	348
EXPENDITURES BY COST CENTER	348
<i>CLUBHOUSE</i>	349
<i>GOLF COURSE</i>	353
<b>INTERNAL SERVICE FUNDS</b>	<b>357</b>
<b>BUILDING AND EQUIPMENT SERVICES FUND</b>	<b>358</b>
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION	359
CITY-WIDE VEHICLE AND HEAVY EQUIPMENT SCHEDULE	364
LINE ITEM DETAIL OF REVENUES	366
EXPENDITURES BY CLASSIFICATION	367
EXPENDITURES BY COST CENTER	367
<i>FLEET</i>	368
<i>BUILDING SERVICES</i>	372
<i>CUSTODIAL SERVICES</i>	375
<b>INFORMATION TECHNOLOGY FUND</b>	<b>378</b>
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION	379
CITY-WIDE COMPUTER HARDWARE & SOFTWARE	383
LINE ITEM DETAIL OF REVENUES	386
EXPENDITURES BY CLASSIFICATION	387
<b>RADIO SYSTEMS FUND</b>	<b>392</b>
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION	393
LINE ITEM DETAIL OF REVENUES	397
EXPENDITURES BY CLASSIFICATION	398

## **TABLE OF CONTENTS**

---

<b>PURCHASING/PRINT SHOP FUND</b>	<b>401</b>
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION	402
LINE ITEM DETAIL OF REVENUES	406
EXPENDITURES BY CLASSIFICATION	407
EXPENDITURES BY COST CENTER	407
PURCHASING	408
PRINT SHOP	411
<b>SAFETY MANAGEMENT FUND</b>	<b>414</b>
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION	415
LINE ITEM DETAIL OF REVENUE	419
EXPENDITURES BY CLASSIFICATION	420
EXPENDITURES BY COST CENTER	420
SAFETY MANAGEMENT	421
NON-DEPARTMENTAL APPROPRIATIONS	425
INSURANCE COVERAGE	426
<b>WORKERS' COMPENSATION FUND</b>	<b>428</b>
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION	429
LINE ITEM DETAIL OF REVENUES	432
EXPENDITURES BY CLASSIFICATION	433
<b>HEALTH PLAN FUND</b>	<b>434</b>
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION	435
HEALTH INSURANCE PLAN FOR CURRENT EMPLOYEES	442
LINE ITEM DETAIL OF REVENUES	443
EXPENDITURES BY CLASSIFICATION	444
<b>APPENDICES</b>	
<b>ECONOMIC UPDATE</b>	<b>445</b>
<b>BUDGET ORDINANCE</b>	<b>455</b>
BUDGET ORDINANCE	456
TAX RATE ORDINANCE	459
BUDGET PROVISIONS PER CITY CHARTER	465
TAX RATE LIMITATION AND CALCULATED EFFECTIVE TAX RATE PER CITY CHARTER	468
<b>PERSONNEL DATA</b>	
PERSONNEL CHART	470
SALARY STRUCTURE	473
<b>OTHER FINANCIAL DATA</b>	
MAJOR FUNDS - REVENUES	476
<b>FINANCIAL AND BUDGETARY POLICY</b>	<b>482</b>
<b>INVESTMENT POLICY</b>	<b>496</b>
<b>CAPITAL IMPROVEMENT PROGRAM</b>	<b>505</b>
DEFINITION OF CAPITAL EXPENDITURES AND FUNDING METHODS	506
NON-ROUTINE CAPITAL IMPROVEMENT PROGRAMS	507
ROUTINE CAPITAL EXPENDITURES	530
<b>COMPREHENSIVE PLAN</b>	<b>539</b>
<b>DEBT SERVICE – ALL FUNDS</b>	
COMBINED BONDED DEBT SUMMARY	544
LONG-TERM DEBT ANALYSIS	545
GENERAL OBLIGATION BONDS AND COMBINATION TAX & REVENUE CERTIFICATES OF OBLIGATION	549
UTILITY SYSTEM REVENUE & REFUNDING BONDS	561
<b>STATISTICAL TABLES</b>	<b>571</b>
<b>OTHER INFORMATION</b>	
MAP OF CITY PARKS	588
AUTOMATED GARBAGE COLLECTION ROUTES MAP	589
RECYCLE COLLECTION ROUTES MAP	590
UTILITY BILLING ROUTES MAP	591
<b>GLOSSARY</b>	<b>592</b>
<b>INDEX</b>	<b>600</b>



August 11, 2020

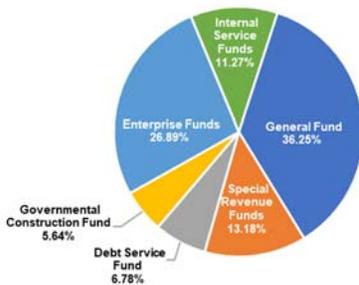
Re: Fiscal Year 2020-2021 Annual Budget

Honorable Mayor, City Council Members, and Residents of Victoria:

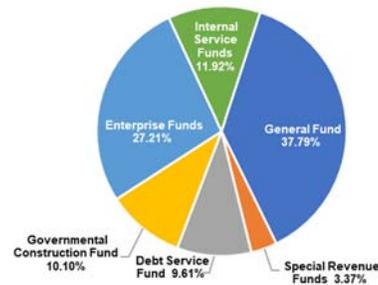
The adoption of the Budget, the City’s financial and spending plan, is one of the single most important actions taken by the City Council each year. The Budget outlines the plan to address various challenges, priorities, and opportunities presented throughout the year. It reflects the City’s vision of providing a government that is efficient and an effective provider of goods and services – a government that is not only responsible to the will of its citizens, but also a government that provides leadership in helping determine the proper course for the future of our City.

In accordance with Texas Statute and City of Victoria Charter, Article V, Section 5, the Annual Budget for the fiscal year beginning October 1, 2020, and ending September 30, 2021 is hereby presented. The total Proposed Fiscal Year 2021 Revenue Budget is \$138,580,281, an increase of \$6,716,338, or 5.09 percent, compared to prior year, \$131,863,943. In addition, the total Proposed Fiscal Year 2021 Expense Budget is \$146,095,776, an increase of \$6,322,991 or 4.52 percent, compared to Fiscal Year 2020 Original Budget, \$139,772,785.

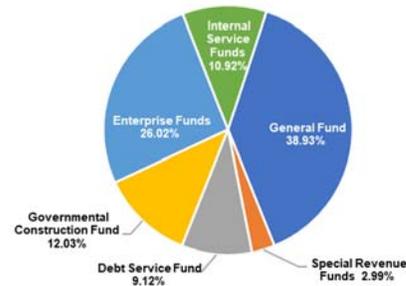
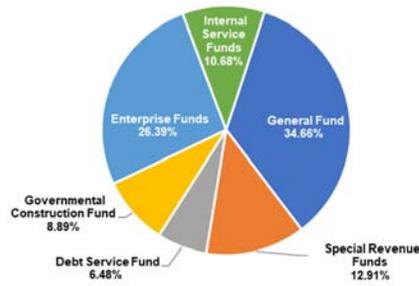
**FY 2021 Proposed Budget - Revenues \$138,580,281**



**FY 2020 Original Budget - Revenues \$131,863,943**



Overall Revenues by Fund	FY 2021 Proposed Budget	Percent of Overall Proposed	FY 2020 Original Budget	Variance
General Fund	\$ 50,232,222	36.25%	\$ 49,826,385	\$ 405,837
Special Revenue Funds	18,258,881	13.18%	4,447,504	13,811,377
Debt Service Fund	9,391,542	6.78%	12,670,030	(3,278,488)
Governmental Construction Fund	7,814,272	5.64%	13,311,888	(5,497,616)
Enterprise Funds	37,264,703	26.89%	35,885,415	1,379,288
Internal Service Funds	15,618,661	11.27%	15,722,721	(104,060)
<b>Total City of Victoria Revenues:</b>	<b>\$ 138,580,281</b>	<b>100.00%</b>	<b>\$ 131,863,943</b>	<b>\$ 6,716,338</b>



Overall Expenditures/Expenses by Fund	FY 2021 Proposed Budget	Percent of Overall Proposed	FY 2020 Original Budget	Variance
General Fund	\$ 50,639,792	34.66%	\$ 54,412,084	\$ (3,772,292)
Special Revenue Funds	18,854,408	12.91%	4,178,725	14,675,683
Debt Service Fund	9,469,240	6.48%	12,742,083	(3,272,843)
Governmental Construction Fund	12,983,590	8.89%	16,812,801	(3,829,211)
Enterprise Funds	38,547,906	26.39%	36,368,521	2,179,385
Internal Service Funds	15,600,840	10.68%	15,258,571	342,269
<b>Total City of Victoria Expenses:</b>	<b>\$ 146,095,776</b>	<b>100.00%</b>	<b>\$ 139,772,785</b>	<b>\$ 6,322,991</b>

The budget process indirectly started in December when City Council confirmed the goals and objectives outlined by the Victoria 2035 Comp Plan. We had envisioned having formal follow up budget workshops in the Spring with City Council to discuss more specifics, however, the COVID pandemic impacted that schedule. Never the less, staff began gathering budget needs, wants and requests from departments centered around meeting those objectives confirmed by City Council, to be included in the Fiscal Year 2020-2021 Proposed Budget. Additionally, the budget includes enhancements to our operations that were identified as part of an internal Leadership Team Survey that identified a desire by our employees to have better technology and modern processes to be more efficient and cleaner working facilities.

Provided below are brief highlights of each Operational Fund included in the Fiscal Year 2020-2021 Proposed Budget:

**General Fund Budgetary Highlights**

**General Fund Revenue Highlights**

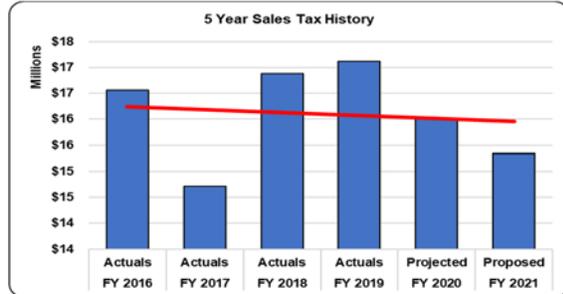
❖ *General Fund Proposed Budget Revenue* - increased \$406K, mainly the net result of:

General Fund Revenues by Group	FY 2021 Proposed Budget	Percent of Overall Proposed	FY 2020 Original Budget	Variance
Property Tax	\$ 16,938,109	33.72%	\$ 16,106,139	\$ 831,970
Sales Tax	15,490,000	30.84%	16,256,000	(766,000)
Franchise Tax	5,868,477	11.68%	5,800,877	67,600
Sales Tax Develop Corp	473,853	0.94%	367,820	106,033
Ambulance Supplement	300,000	0.60%	450,000	(150,000)
Emergicon	2,112,000	4.20%	1,940,000	172,000
Fines & Forfeitures	882,500	1.76%	1,049,000	(166,500)
Transfers	4,280,728	8.52%	3,701,549	579,179
Other Miscellaneous	3,886,555	7.74%	4,155,000	(268,445)
<b>Total General Fund Revenues:</b>	<b>\$ 50,232,222</b>	<b>100.00%</b>	<b>\$ 49,826,385</b>	<b>\$ 405,837</b>

➤ **Property Tax** – Management’s budget proposal assumes a property tax rate of 61.15¢, the same rate as prior year. The proposed tax rate is allocated at 36.58¢ for General Fund maintenance and operating costs, an increase of 0.41¢ and 24.57¢ for debt service payments, a decrease of 0.41¢. The State’s mandated No-New Revenue (Effective) Tax Rate calculations produce a rate for Fiscal Year 2021 of 61.22¢ and a Voter-Approval (Rollback) Tax Rate of 62.08¢. The net property tax revenue increased by \$461,970 while implementing a tax rate less than the “No-New Revenue (Effective) Tax Rate M&O” allowing for a 0.93¢ carryover tax rate, per S.B.2.

5 Year Property Tax Rates History:						
	2015 Tax Roll	2016 Tax Roll	2017 Tax Roll	2018 Tax Roll	2019 Tax Roll	2020 Tax Roll
Categories	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
M&O Tax Rate:	\$ 0.3265	\$ 0.3385	\$ 0.3426	\$ 0.3597	\$ 0.3617	\$ 0.3658
Debt Tax Rate:	\$ 0.2446	\$ 0.2507	\$ 0.2526	\$ 0.2627	\$ 0.2498	\$ 0.2457
<b>Total Tax Rate:</b>	<b>\$ 0.5711</b>	<b>\$ 0.5892</b>	<b>\$ 0.5952</b>	<b>\$ 0.6224</b>	<b>\$ 0.6115</b>	<b>\$ 0.6115</b>
<b>No-New Revenue (Effective) Tax Rate:</b>	<b>\$ 0.5652</b>	<b>\$ 0.5892</b>	<b>\$ 0.5852</b>	<b>\$ 0.6224</b>	<b>\$ 0.5960</b>	<b>\$ 0.6122</b>

- **Sales Tax** – After nine months of collections, sales tax revenue collection trend is projected to come in 1.5 percent or \$246K, under budget. Due to the financial effects of COVID-19 and other economic conditions, the Fiscal Year 2021 Proposed Budget is \$15,490,000, a decrease of \$766K or 4.71 percent compared to last year.
- **Transfer from COVID-19 Fund** – one-time transfer of \$600K, from COVID-19 Fund for overtime cost associated with the pandemic event.



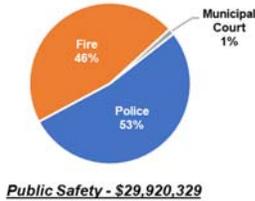
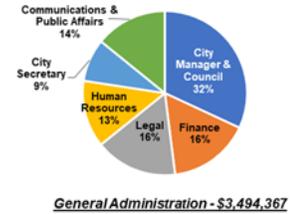
### General Fund Proposed Budget Expenditure Highlights

- ❖ **General Fund Proposed Budget Expenditure** - decreased \$3.8 million, mainly the net result of:

General Fund Expenditures by Group	FY 2021 Proposed Budget	Percent of Overall Proposed	FY 2020 Original Budget	Variance
General Administration	\$ 3,494,367	6.90%	\$ 2,906,644	\$ 587,723
Public Safety	29,920,329	59.08%	30,800,950	(880,621)
Development	10,387,938	20.51%	12,898,761	(2,510,823)
Building Services	-	0.00%	644,812	(644,812)
Recreation	5,400,013	10.66%	5,455,388	(55,375)
Community Appearance	-	0.00%	504,717	(504,717)
Non-Departmental	1,437,145	2.84%	1,200,812	236,333
<b>Total General Fund Expenditures:</b>	<b>\$ 50,639,792</b>	<b>100.00%</b>	<b>\$ 54,412,084</b>	<b>\$ (3,772,292)</b>

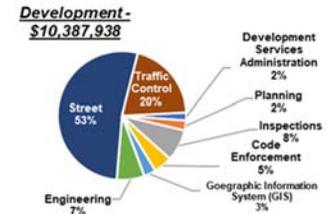
- Building Services and Custodial Services moving to Building and Equipment Services Fund, a decrease of \$645K;
- Community Appearance moving to Environmental Services Fund, a decrease of \$505K;
- City’s Health Premium contributions, an increase of \$829K;
- The addition of four (4) COPS Grant Police Officers, an increase of \$64K;
- Public Safety Pay Program for Police and Fire, an increase of \$350K;
- One (1) Grant Administrator, an increase of \$14K, (to be funded 1/5 by General Fund, 1/5 Victoria Sales Tax Development Corporation (VSTDC), 1/5 Motel Fund and 2/5 Other Operating Funds);
- Addition of the Director of Economic Development, to be funded 100% by VSTDC;
- Transit System Program, \$209K, is being proposed to be funded by (VSTDC);
- Professional Services decreased \$500K, mainly due to one-time expenditures in the prior year; and
- Capital Construction Fund transfers decreased, \$3.8 million, due to COVID-19 pandemic event.

- **General Administration** – budgeted at \$3.49 million dollars, an increase of \$588K from prior year. This is mainly due to an increase in Personnel and Benefits related to the addition of the Director of Economic Development, the reorganization of a position within Legal to create an additional Assistant City Attorney, the General Fund portion of one Grant Administrator; adding personnel to the Communications & Public Affairs department by reorganizing a part-time employee to full-time and moving one employee from Print Shop to General Fund; and across-the-board health premium increases. Another increase to note is the increase for election fees.



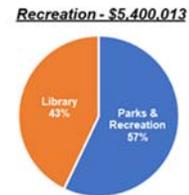
- **Public Safety** – budgeted at \$29.9 million, a decrease of \$880K from prior year’s overall budget. This is the net effect of the completion of the Motorola Radio Project and Fire Station #1 Building Project, both one-time expenditures. The adding of 4 Police Officers, to be funded 25% by the General Fund and 75% COPS Grant Fund for 3 years, Pay Program budgeted at \$350K, and across-the-board health premium increases. Other increases to note include; Internal Charges, mainly due to the remounting of an ambulance and the purchase of six police vehicles; and an increase in professional services. However, when one-time expenditures are excluded and compared to FY 2020 recurring expenditures, Public Safety expenditures increased \$536K, mainly due to health premium increase.

- **Development** – budgeted at \$10.4 million, a decrease of \$2.5 million. This is mainly due to moving the Transit System Program to be funded by VSTDC and a decrease in capital construction fund transfers, due to a decline in sales tax. Professional Services decreased, due to one-time programs in prior year. There is also an increase in Street Maintenance of \$115K, due to adding an additional crew in the prior year.



- **Building Services** – department operations were transferred to the Building & Equipment Services Fund in FY 2021, which results in a decrease of \$645K to the General Fund.

- **Recreation** – decreased \$55K, mainly the net result of an increase in health premium contributions, baseline pay adjustments, more machinery and equipment being purchased as part of equipment maintenance program, irrigation pump repairs at Riverside Park, and the completion of the Library Carpet Project in FY 2020.



- **Community Appearance** – department operations were transferred to the Environmental Services Fund in FY 2021, which results in a decrease of \$505K to the General Fund.

- **Non-Departmental** – increased \$236K, the net result of an increase in internal service charges, due to the overhead cost allocation for Building Services and Custodial Services, as well as one-time expenditures for Human Resources and Finance software implementation and a decrease in the transfer to Health Fund, due to one-time transfer for the Health Savings Account Seed Program in prior year.

**Special Revenue Funds Budgetary Highlights**

Special Revenue Funds Revenue by Fund	FY 2021 Proposed Budget	Percent of Overall Proposed	FY 2020 Original Budget	Variance
Motel Tax Fund	\$ 1,558,900	8.54%	\$ 1,973,000	\$ (414,100)
Convention & Visitor's Bureau	749,066	4.10%	872,162	(123,096)
COPS Grant Fund	255,888	1.40%	-	255,888
COVID-19 Grant Fund	2,963,344	16.23%	-	2,963,344
NRCS Grant Fund	1,102,937	6.04%	-	1,102,937
CDBG - Harvey Mitigation Grant Fund	10,000,198	54.77%	-	10,000,198
Other Grant Funds	1,628,548	8.92%	1,602,342	26,206
<b>Total Special Revenue Funds Revenue:</b>	<b>\$ 18,258,881</b>	<b>100.00%</b>	<b>\$ 4,447,504</b>	<b>\$ 13,811,377</b>

Special Revenue Funds Expenditures by Fund	FY 2021 Proposed Budget	Percent of Overall Proposed	FY 2020 Original Budget	Variance
Motel Tax Fund	\$ 1,568,019	8.32%	\$ 1,678,431	\$ (110,412)
Convention & Visitor's Bureau	859,419	4.56%	1,035,008	(175,589)
COPS Grant Fund	255,888	1.36%	-	255,888
COVID-19 Grant Fund	3,566,653	18.92%	-	3,566,653
NRCS Grant Fund	1,102,937	5.85%	-	1,102,937
CDBG - Harvey Mitigation Grant Fund	10,000,198	53.04%	-	10,000,198
Other Grant Funds	1,501,294	7.96%	1,465,286	36,008
<b>Total Special Revenue Funds Expenditures:</b>	<b>\$ 18,854,408</b>	<b>100.00%</b>	<b>\$ 4,178,725</b>	<b>\$ 14,675,683</b>

- ❖ **Motel Tax Fund** – As a result of COVID-19, hotel tax revenues decreased \$448K. Expenditures decreased \$110K, mainly the net result of a decrease in capital improvement projects, an increase in personnel & benefits due to the addition of the Grant Administrator position; and, increases in the Main Street Program. Note: Christmas Tree budget will be funded by H.E.B. over two fiscal years; and, the proposed funding for the Downtown Maintenance Program and Façade Program will be by the VSTDC.
- ❖ **Convention & Visitor's Bureau** – Revenues decreased \$123K mainly due to the cancellation of Bootfest 2020 Program. Expenditures decreased \$176K, mainly the net result of cancellation of Bootfest 2020 Program, due to COVID-19, a decrease in Wayfinding Signs; and, an increase in subscriptions and memberships.

- ❖ **COPS Grant Fund** – the Police Department was awarded \$500,000 for four entry-level-officers. The grant provides for 75% of funding for the officers over three years. See table to the right for details.

COPS Grant Funds by Year	Grant Portion Proposed Budget	Percent of Grant	City Portion Proposed Budget	Percent of City	Total Budget
FY 2021 (Year 1)	\$ 191,916	75.00%	\$ 63,972	25.00%	\$255,888
FY 2022 (Year 2)	192,095	75.00%	64,032	25.00%	256,127
FY 2023 (Year 3)	115,989	45.20%	140,615	54.80%	256,604
<b>Total Expenditures Over 3 Years:</b>	<b>\$ 500,000</b>	<b>65.05%</b>	<b>\$ 268,619</b>	<b>34.95%</b>	<b>\$768,619</b>

- ❖ **COVID-19 Fund** – As a result of the COVID-19 pandemic event, the City was awarded grant funds through the Coronavirus Relief Fund. These funds may only be used to cover costs that are necessary expenditures incurred due to the public health emergency, related to Coronavirus Disease 2019. There is no local match requirement and the City is anticipating full reimbursement of the anticipated \$3,702,930 in qualified total expenditures to pay overtime and other items related to medical and public health issues due to the COVID-19 pandemic event.

COVID-19 Fund Reimbursement by Fund	Amount	Percent of Reimbursement
General Fund	\$ 600,000	73.39%
Water/Wastewater Fund	150,000	18.35%
Community Center	26,000	3.18%
Environmental Services	8,000	0.98%
Building & Equipment Services	2,500	0.31%
Information Technology	20,000	2.45%
Purchasing/Print Shop	6,000	0.73%
Safety Management	5,000	0.61%
<b>Total Reimbursement:</b>	<b>\$817,500</b>	<b>100.00%</b>

- ❖ **NRCS Grant Fund** – As a result of Hurricane Harvey, the City was awarded grant funds through the Natural Resources Conservation Service's (NRCS) Emergency Watershed Protection Program for a riverbank erosion project to repair damage caused by Hurricane Harvey in two locations on the Guadalupe River. NRCS is funding 90% of construction costs and the City is required to pay 10% of construction cost along with any technical assistance fees not covered by the grant. The City has qualified for \$1.1 million in order to fund the Guadalupe River Erosion Project.
- ❖ **CDBG Harvey Mitigation Grant Fund** – As a result of Hurricane Harvey, the City was awarded \$10 million in order to fund the following mitigation projects:
  - **FEMA's Hazard Mitigation Grant Program** – program will fund 75% and the City will be required to pay a 25% match on the Library Wind Shutters Project and the Police Station and Community Center Generators Project;
  - **U.S. Department of Housing and Urban Development's (HUD) Community Development Block Grant** – will be 100% funded by HUD for the Disaster Recovery for Flood Gate Replacement Project and Storm Water Pump Stations Project on the Guadalupe River. The City was also awarded funds for a Flood Buyout Program;

- *U.S. Department of Housing and Urban Development's (HUD) HOME Program* – this program combined with CDBG funds will assist with the construction of low-income housing.

**Debt Service Fund Budgetary Highlights** - The Proposed Fiscal Year 2021 Budget includes \$9.5 million in General Governmental Bond payments, a decrease of \$3.3 million, mainly due to paying off the TxDOT Overpass Bonds in FY 2020. Management's budget proposal assumes a property tax rate of 61.15¢, the same rate as prior year. The proposed tax rate is allocated at 36.58¢ for General Fund maintenance and operating costs, an increase of 0.41¢ and 24.57¢ for debt service payments, a decrease of 0.41¢. The State's mandated No-New Revenue (Effective) Tax Rate calculations produce a rate for Fiscal Year 2021 of 61.22¢ and a Voter-Approval (Rollback) Tax Rate of 62.08¢.

**Governmental Construction Fund Budgetary Highlights**

***Governmental Construction Fund Revenue:***

- ❖ *Revenues* are budgeted at \$7,814,272 a decrease of \$5.5 million, mainly due to the decrease in General Fund Transfers, the result of COVID-19; no new CO Bonds being proposed for FY 2021; and, an increase in Grant Funding for the Riverside Park Duck Pond Project.

***Governmental Construction Fund Expenditure:***

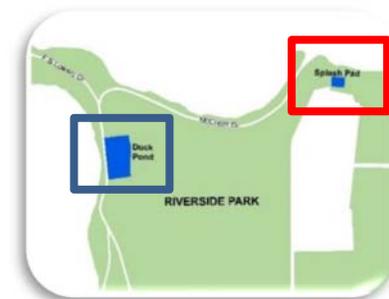
- ❖ *Expenditures* are budgeted at \$12,983,590, a decrease of \$3.8 million. Note: The discrepancy between total revenues and total expenditures will be funded with Working Capital Balance. Projects for FY 2021 are *as follows*:

- *OPEB (Other Post-Employment Benefits) Trust Project (\$158,000)* – in order to address the City's post-employment health care benefits liability, an OPEB Trust was established in Fiscal Year 2015. By creating an OPEB Trust Fund, the City is able to finance future OPEB cost/liabilities in large part from the investment earnings provided by the OPEB Trust Fund, i.e. the investment earning is expected to generate significant revenue to reduce the City's OPEB obligations.

- *Lone Tree Acres Street & Drainage Project (\$4,000,000)* – project consists of drainage improvements from the southeast corner of Lone Tree Acres to Lone Tree Creek, re-shaping portions of the roadside ditches in the subdivision and reconstruction of the streets with stabilized subgrade, limestone base, seal-coat and HMAC.



- *Riverside Park Splash Pad Project (\$1,000,000)* – project includes the construction of a splash pad in Riverside Park, in the general vicinity of the Children's Park playground (see red box to the right).



- *Riverside Park Duck Pond Project (\$1,250,000)* – after Hurricane Harvey, staff drained the pond to make improvements and discovered a structure support issue. This project consists of removing old infrastructure and installing RediRock for stabilization and reinforcement of the side of the pond, new concrete trails along with a new gazebo and floating fishing pier. Staff will seek grant funding (Texas Parks & Wildlife Department) to help with construction cost of project (see blue box to the right).

- *Professional Services (\$388,500)* – these projects are part of a City-wide initiative to create and update all master plans. Projects to be funded include the Park Master Plan, Downtown Master Plan and the City-Wide Facility Assessment Study.

- *Crestwood Dr. (Navarro to Main) Project (\$3,120,350)* – project includes the reconstruction of Crestwood Drive between Main Street and Navarro with a three-lane concrete section with an 8’ conjunctive use sidewalk on the north side and a 5’ wide sidewalk on the south side. The improvements include water, sewer and storm sewer improvements.



- *Airline Street Mill & Overlay Project (\$683,651)* – this project is located on Airline Road between Laurent and Navarro, consists of replacing a 16” cast iron waterline with a new 16” PVC water line, including valves, tie-ins and appurtenances, 2,600 linear feet total.



- *Seal Coat Program (\$1,333,089)* – program includes a single coat of ONYX to Cimarron Subdivision, Red River Heights Subdivision, Waterstone Subdivision, Riata Subdivision and Silverado Subdivision.



- *Residential Street Program (\$1,050,000)* – program includes the reconstruction of streets in North Heights Subdivision, San Antonio Street between Navarro and Laurent, utilizing geo-grid, limestone base, seal coat and hot-mix overlay.

**Enterprise Funds Budgetary Highlights**

Enterprise Revenues by Fund	FY 2021	Percent of Overall Proposed	FY 2020	Variance
	Proposed Budget		Original Budget	
Water/Wastewater	\$ 29,525,500	79.23%	\$ 28,382,972	\$ 1,142,528
700 Main Center	151,400	0.41%	151,400	-
Community Center	486,700	1.31%	443,900	42,800
Environmental Services	6,013,455	16.14%	6,013,357	98
Softball Complex	12,000	0.03%	12,000	-
Riverside Park Golf Course	1,075,648	2.89%	881,786	193,862
<b>Total Enterprise Revenues:</b>	<b>\$ 37,264,703</b>	<b>100.00%</b>	<b>\$ 35,885,415</b>	<b>\$ 1,379,288</b>

Enterprise Expenses by Fund	FY 2021	Percent of Overall Proposed	FY 2020	Variance
	Proposed Budget		Original Budget	
Water/Wastewater	\$ 31,463,022	81.62%	\$ 28,995,391	\$ 2,467,631
700 Main Center	135,413	0.35%	205,875	(70,462)
Community Center	780,242	2.02%	815,464	(35,222)
Environmental Services	5,156,382	13.38%	5,386,325	(229,943)
Softball Complex	12,000	0.03%	12,000	-
Riverside Park Golf Course	1,000,847	2.60%	953,466	47,381
<b>Total Enterprise Expenses:</b>	<b>\$ 38,547,906</b>	<b>100.00%</b>	<b>\$ 36,368,521</b>	<b>\$ 2,179,385</b>

**Water/Wastewater Fund Highlights**

**Water/Wastewater Fund Revenue:**

- ❖ *Water/Wastewater Fund Proposed Budget Revenue* - increased \$1.1 million, mainly due to:

- ❖

Water/Wastewater Fund Revenues	FY 2021	Percent of Overall Proposed	FY 2020	Variance
	Proposed Budget		Original Budget	
Water Department	\$ 14,130,000	47.86%	\$ 14,043,000	\$ 87,000
Wastewater Department	12,526,500	42.43%	12,590,500	(64,000)
Miscellaneous Operating	365,000	1.24%	347,972	17,028
Construction Fund	2,504,000	8.48%	1,401,500	1,102,500
<b>Total Revenues:</b>	<b>\$ 29,525,500</b>	<b>100.00%</b>	<b>\$ 28,382,972</b>	<b>\$ 1,142,528</b>

- The transfer from VSTDC for the Aquifer Storage & Recovery Project, which consists of installing one new ASR Well and converting one existing City well into an ASR Well and drilling three monitoring wells.

**Water/Wastewater Fund Expense Highlights**

- ❖ *Water/Wastewater Fund Proposed Budget Expense* - increased \$2.5 million, mainly due to:

Water/Wastewater Fund Expenses by Department	FY 2021		FY 2020	
	Proposed Budget	Percent of Overall Proposed	Original Budget	Variance
UBO	\$ 1,039,565	3.30%	\$ 911,296	\$ 128,269
Water	4,864,552	15.46%	4,178,929	685,623
Water Plant	3,869,228	12.30%	3,828,774	40,454
Wastewater	3,347,435	10.64%	3,017,107	330,328
Wastewater Plant	3,823,852	12.15%	2,863,860	959,992
Pre-Treatment	748,318	2.38%	618,987	129,331
Environmental	105,002	0.33%	98,648	6,354
Non-Departmental	3,104,740	9.87%	2,833,571	271,169
Debt Service	8,045,938	25.57%	9,244,219	(1,198,281)
Construction	2,514,391	7.99%	1,400,000	1,114,391
<b>Total Expenses:</b>	<b>\$ 31,463,022</b>	<b>100.00%</b>	<b>\$ 28,995,391</b>	<b>\$ 2,467,631</b>

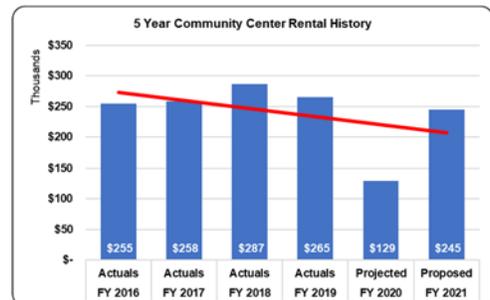
- A \$193K health premium increase and Water/Wastewater Fund’s portion of the Grant Administrator;
- An increase of \$123K for various maintenance programs;
- An increase of \$311K in contractual services for SCADA modernization and upgrade, inspection of four concrete ground water storage tanks, Wastewater Plant Local Limit Permit, EPA mandates and the review of current UBO software;
- Internal service charges increased, \$409K mainly due to, one-time vehicle replacements, the overhead cost allocation to Water/Wastewater Fund for Building Services and Custodial Services, one-time charges from Information Technology for Human Resources and Finance software implementation;
- Debt Service decreased \$1.2 million, per amortization schedule;
- Transfers to General Fund increased \$109K, due to the 10 percent inter-fund transfer policy;
- And an increase of \$1.4 million in capital, mainly due to moving North Heights Phase VII and Airline Utility Projects from FY 2020 to FY 2021 and \$960K in one-time funds for the fine screen project at the old wastewater regional plant.

**700 Main Center Budgetary Highlights**

Revenues are budgeted at \$151,400 the same level as prior year. Expenses are budgeted at \$135,413, a decrease of \$70,462, mainly due to one-time HVAC replacements completed the prior year.

**Community Center Budgetary Highlights**

- ❖ *Revenues* are budgeted at \$486,700, an increase of \$43K mainly the net effect of a one-time transfer of \$26K from the COVID-19 Fund for overtime costs associated to the pandemic event, an increase in transfers from the Motel Tax Fund, and Community Center refunds due to COVID-19.
- ❖ *Expenses* are budgeted at \$780,242, a decrease of \$35K, mainly the net result of an \$11K increase to health premiums, a \$6K increase in baseline adjustments; and a \$38K decrease in building improvements, an economic result of COVID-19.



**Environmental Services Budgetary Highlights**

**Environmental Services Revenue Highlights**

- ❖ *Environmental Services Fund Proposed Budget Revenue* - increase of \$98, the net effect of the one-time transfer of \$8K from COVID-19 Fund for overtime charges associated to the pandemic event, one-time transfer in prior year from Workers' Compensation Fund, and an increase of the disposal rate for brush/yard waste.

Environmental Services Revenues	FY 2021 Proposed Budget	Percent of Overall Proposed	FY 2020 Original Budget	Variance
Garbage Fees	\$ 3,444,000	57.27%	\$ 3,442,000	\$ 2,000
Extra Cart Fees	308,700	5.13%	301,000	7,700
Brush & Bulky Collection Variable Fees	25,000	0.42%	25,000	-
Brush & Bulky Collection Fixed Fees	464,771	7.73%	437,500	27,271
Yard Waste Collection Fixed Fees	492,444	8.19%	466,000	26,444
Recycling Cart Fees	11,300	0.19%	10,900	400
Recycling Center Collection Fixed Fees	691,000	11.49%	690,600	400
Household Hazardous Waste Fees	154,000	2.56%	153,800	200
Interest Income from Operating Fund	95,000	1.58%	89,000	6,000
Auction Sales	15,000	0.25%	15,000	-
Miscellaneous Revenue	14,000	0.23%	77,357	(63,357)
Closure/Post Closure Fund	298,240	4.96%	305,200	(6,960)
<b>Total Revenues:</b>	<b>\$ 6,013,455</b>	<b>100.00%</b>	<b>\$ 6,013,357</b>	<b>\$ 98</b>

Residential Refuse Rates Types of Services	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Residential Collection	\$ 13.75	\$ 13.75	\$ 13.75	\$ 13.75	\$ 13.75	\$ 13.75	\$ 13.75
Recycling Collection	1.28	1.28	2.92	2.92	2.92	2.92	2.92
Brush & Bulky Collection	1.85	1.85	1.85	1.85	1.85	1.85	1.98
Yard Waste Collection	1.97	1.97	1.97	1.97	1.97	1.97	2.09
Household Hazardous Waste	0.65	0.65	0.65	0.65	0.65	0.65	0.65
<b>Total:</b>	<b>\$ 19.50</b>	<b>\$ 19.50</b>	<b>\$ 21.14</b>	<b>\$ 21.14</b>	<b>\$ 21.14</b>	<b>\$ 21.14</b>	<b>\$ 21.39</b>

*Note:* Due to Texas Land Management's new Composting Contract terms, City's disposal rate was increased; as a result, City is proposing a 0.13¢/month increase to the Brush Collection Rate and 0.12¢/month increase to the Yard Waste Rate.

**Environmental Services Fund Expense Highlights**

- ❖ *Environmental Services Proposed Budget Expense* - decreased \$230K, mainly due to the following:

Environmental Services Expenses by Department	FY 2021 Proposed Budget	Percent of Overall Proposed	FY 2020 Original Budget	Variance
Residential Collection Department	\$ 2,233,116	43.31%	\$ 2,968,998	\$ (735,882)
Brush & Bulky Item Collection Department	391,862	7.60%	347,086	44,776
Yard Waste Collection Department	297,832	5.78%	285,400	12,432
Recycling Center Department	661,945	12.84%	671,144	(9,199)
Environmental Administration Department	410,782	7.97%	383,046	27,736
Non-Departmental	674,409	13.08%	680,651	(6,242)
Closure/Post-Closure - Landfill Imprv	40,000	0.78%	50,000	(10,000)
Community Appearance Department	446,436	8.66%	-	446,436
<b>Total Expenses:</b>	<b>\$ 5,156,382</b>	<b>100.00%</b>	<b>\$ 5,386,325</b>	<b>\$ (229,943)</b>

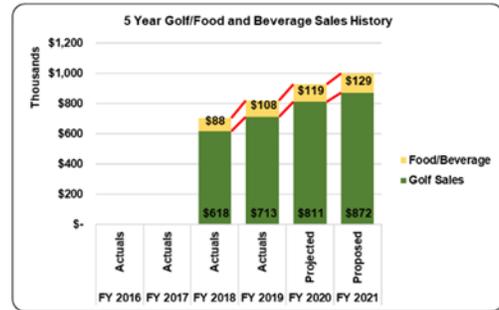
- Personnel & Benefits increased \$61K, the net result of, \$47K health premium increase and adding 1/5 portion of the Grant Administrator position;
- A decrease of \$278K to internal charges, net result of less vehicles being replaced, increase in Information Technology Charges for software maintenance, and Building Services and Custodial Services charges;
- Community Appearance increase in one-time funds of \$446K, for the transfer of department from General Fund to Environmental Services;
- Landfill Permit Project decreased \$400K due to no funding for permits in FY 2021.

**Softball Complex Fund Budgetary Highlights**

Revenues are budgeted at \$12,000, the same level as prior year. Expenses are budgeted at \$12,000, the same level as prior year.

**Riverside Park Golf Course Fund Budgetary Highlights**

- ❖ *Revenues* are budgeted at \$1,075,648, an increase of \$194K, mainly due to golf sales growth.
- ❖ *Expenses* are budgeted at \$1,000,847, an increase of \$47K, mainly due to increasing the Golf Course Maintenance Program to continue to improve golf play and \$1K increase to health premium contributions.



**Internal Service Funds Budgetary Highlights**

Internal Service Revenue by Fund	FY 2021		FY 2020	
	Proposed Budget	Percent of Overall Proposed	Original Budget	Variance
Building & Equipment Services	\$ 5,013,364	32.10%	\$ 5,041,754	\$ (28,390)
Information Technology	1,751,807	11.22%	1,304,498	447,309
Radio Systems	442,368	2.83%	508,540	(66,172)
Purchasing/Print Shop	464,888	2.98%	629,032	(164,144)
Safety Management	886,117	5.67%	893,570	(7,453)
Workers' Comp	211,500	1.35%	213,900	(2,400)
Health Fund	6,848,617	43.85%	7,131,427	(282,810)
<b>Total Internal Service Revenues:</b>	<b>\$ 15,618,661</b>	<b>100.00%</b>	<b>\$ 15,722,721</b>	<b>\$ (104,060)</b>

Internal Service Expenses by Fund	FY 2021		FY 2020	
	Proposed Budget	Percent of Overall Proposed	Original Budget	Variance
Building & Equipment Services	\$ 5,037,956	32.29%	\$ 5,037,029	\$ 927
Information Technology	1,759,593	11.28%	1,384,288	375,305
Radio Systems	564,105	3.62%	509,465	54,640
Purchasing/Print Shop	531,410	3.41%	608,877	(77,467)
Safety Management	852,891	5.47%	817,512	35,379
Workers' Comp	216,000	1.38%	415,500	(199,500)
Health Fund	6,638,886	42.55%	6,485,900	152,986
<b>Total Internal Service Expenses:</b>	<b>\$ 15,600,840</b>	<b>100.00%</b>	<b>\$ 15,258,571</b>	<b>\$ 342,271</b>

**Building and Equipment Services Budgetary Highlights**

- ❖ *Revenues* are budgeted at \$5,013,364, a decrease of \$28K, the net result of less vehicles being budgeted for FY 2021 and the inclusion of Building Services fees and charges and Custodial fees.
- ❖ *Expenses* are budgeted at \$5,037,956, an increase of \$927; the net result of adding one employee, reduction in fuel prices, less vehicles being purchased and the inclusion of Building Services and Custodial Services from General Fund.

**Information Technology Fund Budgetary Highlights**

- ❖ *Revenues* are budgeted at \$1,751,807, an increase of \$447K; mainly due to an increase in IT charges as a result of increases in software maintenance, Human Resources and Finance software being charged out to other departments and the one-time transfer of \$20K from COVID-19 Fund for overtime cost related to the pandemic event.
- ❖ *Expenses* are budgeted at \$1,759,593, an increase of \$375K; mainly due to additional software maintenance costs, Human Resources and Finance software implementation, less educational development being planned and the increase in capital expenses for replacing of two firewalls, wireless equipment and purchasing workflow software.

**Purchasing/Print Shop Fund Budgetary Highlights**

- ❖ *Revenues* are budgeted at \$464,888, a decrease of \$164K, mainly due to charges as a result of reorganization of Print Shop with Purchasing, which resulted in the elimination of two positions and the one-time transfer of \$6K from COVID-19 Fund for overtime cost related to the pandemic event.

- ❖ *Expenses* are budgeted at \$531,410, a decrease of \$77K, mainly the net result of eliminating two positions after the reorganization of Purchasing/Print Shop, a decrease in supplies and maintenance to better match needs, and an increase in Information Technology charges for software maintenance.

**Health Plan Fund Budgetary Highlights**

- ❖ *Revenues* are budgeted at \$6,848,617, a decrease of \$283K; mainly the net result of less employee participation in the health plan, the one-time transfer of funds in prior year for the Health Savings Account Program, and an increase to City’s premiums contribution of \$1.1 million. (Note: The \$1.1 million increase in recurring expense is offset by a decrease in one-time transfers from other funds.)
- ❖ *Expenses* are budgeted at \$6,638,886, an increase of \$153K, mainly the net result of staff assuming a 6 percent increase in medical claim expense and 3 percent increase in dental claim expense based on FY 2020 projections, increase in retirees who reach 65 years old, acquiring a new health consultant, new stop-loss insurance and one-time expense to extend the Health Savings Account Program in prior year.

**Non-Budgetary Impact**

The Fiscal Year 2020-2021 Proposed Budget includes certain General Fund non-budgetary cash-flow transactions, which would require the City to enter into a contract/contracts without expensing any budgetary resources until the next fiscal year; however, the funding for these non-budgetary cash-flow transactions have been accounted for in the calculation of the available carryforward recurring revenue. The following non-budgetary impact program activities will occur in Fiscal Year 2020-2021:

<b>Program</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>Program Total</b>
Pierce Pumper Truck (7 Yr./Lease)	\$ 115,794	\$ 115,794	\$ 115,794	\$ 115,794	\$ 115,794	\$ 115,794	\$ 115,794	\$ 810,558
Brush Truck (7 Yr./Lease)	28,022	28,022	28,022	28,022	28,022	28,022	28,022	196,154
8 Lifepack (5 Yr./Lease)	64,949	64,949	64,949	64,949	64,949	-	-	324,745
COPS Program	64,032	140,615	-	-	-	-	-	204,647
<b>Total by Fiscal Year</b>	<b>\$ 272,797</b>	<b>\$ 349,380</b>	<b>\$ 208,765</b>	<b>\$ 208,765</b>	<b>\$ 208,765</b>	<b>\$ 143,816</b>	<b>\$ 143,816</b>	<b>\$ 1,536,104</b>

The Fiscal Year 2021 Proposed Budget closely follows what was shared with you during budget work sessions in June. The Budget presented is a balanced budget, in that recurring revenues are projected to be adequate to cover recurring expenses. For each City fund type, you will find an adequate projected ending fund balance/working capital balance; therefore, the Fiscal Year 2021 proposed Budget is a financially responsible budget plan.

Thank you,



Jesús A. Garza  
City Manager

## *Executive Summary*

A summary of key elements included in the Fiscal Year 2020-2021 Budget for the City of Victoria follows; Fiscal Year 2021 begins October 1, 2020 and ends September 30, 2021. This budget provides the framework to implement the mission and vision of the City as outlined by City Council.

The budget is prepared in the context of the Financial Forecast. The forecast predicts the fiscal impact of current and future budgetary decisions over several years based on a set of assumptions regarding revenues and expenditures. The budget also continues the implementation of decisions made by Council.

The budget is submitted to Council approximately 45 days prior to the end of the fiscal year. Copies are placed with the City Secretary and in the Victoria Public Library for citizen review. In addition, the budget is also available on the City's internet site at [www.victoriatx.gov](http://www.victoriatx.gov).

The budget document is presented by fund and is designed to provide decision makers with an overview of City resources and how these resources are utilized to accomplish the policy direction of Council. The budget shows the City's commitments and how the City meets the financial policies proposed by Council. The document is also designed to show services provided and associated costs.

Below is a summary of the Fiscal Year 2020-2021 Budget:

<i><b>FY 2021 Budget Summary – By Fund Type:</b></i>	
<i><b>Fund Type</b></i>	<i><b>Net Budget</b></i>
Governmental Funds	\$ 79,509,904
Enterprise Funds	36,047,906
Internal Service Funds	15,600,840
<b><i>Sub-total Operating &amp; Maintenance</i></b>	<b>\$131,158,686</b>
Governmental Capital Project Funds	12,437,090
Enterprise Capital Project Funds	2,500,000
<b><i>Total Budget</i></b>	<b>\$146,095,776</b>
<i><b>FY 2021 Budget Summary – By Expenditure Type:</b></i>	
<i><b>Expenditure Type</b></i>	<i><b>Net Budget</b></i>
Personnel & Benefits	\$ 47,159,989
Supplies	4,285,106
Cost of Goods Sold	60,210
Maintenance	4,812,261
Contractual Services	25,978,080
Other Charges	1,614,200
Interdepartmental	7,527,146
Health	5,733,686
Transfers	8,087,152
Capital Replacements	8,371,287
<b><i>Sub-total Operating &amp; Maintenance</i></b>	<b>\$ 113,629,117</b>
Capital Improvement Projects	17,515,178
Debt Service	14,951,481
<b><i>Total Budget</i></b>	<b>\$146,095,776</b>

## ***Budget Format***

The budget is presented in three sections: The *Budget Summary*, *Fund Sections* and *Appendices*.

### **Budget Summary Section**

The Budget Summary section provides a general overview of the proposed budget and identifies key changes from the prior year. This section includes the *Transmittal Letter*, *Executive Summary* and *Financial Budget Summary*.

### **Fund Sections**

The Fund Sections of the budget provide views of various services provided by the City and are organized around the structure of Governmental, Enterprise and Internal Service Funds. This part of the budget is designed to show services that are provided and the budget resources available.

Also included in each section are budget summaries that provide a brief description of the program/activity for each department along with its goals and objectives and status of staffing levels. In addition, fund financial summaries include FY 2019 actual revenues and expenditures, FY 2020 original budgeted revenues and expenditures, FY 2020 amended budgeted revenues and expenditures, FY 2020 projected revenues and expenditures and FY 2021 approved budget.

### **Appendices**

The final section of the budget is the Appendix, which includes supplemental information to meet specific Charter requirements and to provide an economic update of Victoria. The appendices include a detail of positions in the budget, the Fiscal and Budgetary Policies, City's 2035 Comprehensive Plan, Capital Improvement Program, Debt Service Schedule for all funds, and other schedules necessary for a comprehensive budget document.

## ***Budget Basis***

The City organization is composed of various departments or general service areas. Several departments are presented within more than one fund. Each department consists of one or more division and each division may have one or more activity (*cost*) center. Routine budget controls are exercised within each cost center at the various account group categories (*i.e. payroll and benefits, fuel, equipment maintenance, professional services, building maintenance, educational development, light & power, capital outlay – equipment, capital outlay building & improvements, etc.*). On a quarterly and annual basis, fiscal control is at the department/cost center and fund level for all City Funds.

## ***Budgetary Management***

The strategic planning and budget processes are integrated to ensure that policy direction is implemented through the budget cycle. The development of the budget begins early in the calendar year with budget staff preparing salary and benefits information based on management's proposed pay policy for the upcoming budget year. The process continues through the spring and summer as departments prepare budget requests.

All salary and benefit amounts for regular full and part-time positions are budgeted at actual expected cost with the exception of the Police Department, which is budgeted at 98 percent in order to account for anticipated vacancies that will occur during the fiscal year, based on prior experience.

In addition, the budget staff analyzes, projects and prepares all of the internal charge budget numbers (*fees charged to various departments for services rendered by another fund or program*) that are included within this budget document.

The budget staff evaluated the FY 2020 budget prior to developing the target budget for FY 2021. Part of the analysis involves identifying and removing all *one-time expenditures* included in the current budget. One-time

expenditures not expensed or completed in FY 2020 were re-evaluated for inclusion in the current budget. If required, the target budget also reflects the necessary budget reductions needed to generate a balanced budget. The departments have some flexibility to determine where those budget reductions should occur.

A detailed review of departmental submissions was conducted to ensure that requests were complete and within the guidelines of City Manager. The budget staff prepared and provided budget estimates to departments for many costs including salaries and benefits, utilities, internal charge fees and other operating costs. Certain costs within the budget are adjusted for inflationary and economic factors.

The base budgets, also called target budgets, prepared by departments are usually designed to provide the resources needed to maintain current service levels.

As with any fiscal year, the City will continue to monitor revenues and expenditures closely during the new fiscal year to ensure the budget remains in balance.

### ***Financial Fund Structure***

The accounts of the City are by fund, each of which operates separately and independently of one another. The fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities/services or programs. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of assets, liabilities, fund equity, revenues and expenditures. The City, like other state or local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The City's budgeted funds can be divided into two categories: *governmental funds* or *proprietary funds*; and, each fund is also identified as a "*major fund*" or "*non-major fund*". Major funds are any funds that have revenue, expenditures, assets, and/or liabilities that constitute more than 10 percent of the revenues, expenditures, assets and/or liabilities of the total fund category; or, *any fund the government feel is of considerable importance to financial statement readers may also be designated as a major fund.*

### **Governmental Funds**

Governmental Funds focus on near-term inflows and outflows of spendable resources. The budgets for the Governmental Funds are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. This is the same measurement focus and basis of accounting used for governmental fund financial statement reporting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period. The City considers revenues available if they are collected within 30 days of the end of the fiscal year. Expenditures are recognized when the related fund liability is incurred, with the exception of certain items (*see Financial Policies in Appendices Section for more detail*). The following governmental fund types are maintained by the City:

1. ***General Fund (Major Fund)*** - the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.
2. ***Debt Service Fund (Major Fund)*** - accounts for the financial resources accumulated for the payment of principal, interest and related costs on long-term debt paid primarily from taxes levied by the City. The fund balance of the Debt Service Fund is reserved to signify that the amounts are restricted exclusively for debt service expenditures.
3. ***Capital Projects Funds (Major Funds)*** - account for financial resources to be used for the acquisition or construction of major capital facilities. Funds include Capital Construction Fund 3035 and Capital Construction Fund 3037.

4. *Special Revenue Funds (Non-Major Funds)* - account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purpose. Funds include the Motel Tax Fund, Community Development Block Grant Fund, Metropolitan Planning Organization Grant Fund, Emergency Management Fund, Forfeiture Fund, PEG Fund, GCRAC Trauma Grant Fund, Auto Theft Grant Fund, Gulf Bend Mental Health Task Force Grant Fund, Fire Academy Fund, Municipal Court Special Revenue Fund, Records Preservation Fund, COPS Grant Fund, COVID-19 Fund, GrantWorks Harvey Mitigation Grant Funds, Natural Resources Conservation Service (NRCS) Emergency Watershed Protection Program, TCEQ Air Quality Planning Grant Fund and Convention & Visitors Bureau Fund.

For financial statement reporting purposes, the non-major funds are reported as a part of the *Governmental Funds*. The non-major governmental funds are accounted for in the *Combined Summary of Revenues, Expenditures, and Fund Balances Statement* that is located within the Financial Budget Summary section of this budget document. The non-major governmental funds are budgeted as distinct funds. The funds are prepared using the current financial resources measurement focus and the modified accrual basis of accounting.

### Proprietary Funds

Proprietary funds account for the acquisition, operation and maintenance of government facilities and services that are self-supported by user fees. The budgets for these funds are also prepared using the modified accrual basis of accounting and the current financial resources measurement focus. The budget measures the net change in working capital (*current assets less current liabilities*). Proprietary Fund financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting, where revenues are recorded when earned. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. The City classifies both enterprise and internal service funds as proprietary funds, which consist of the following:

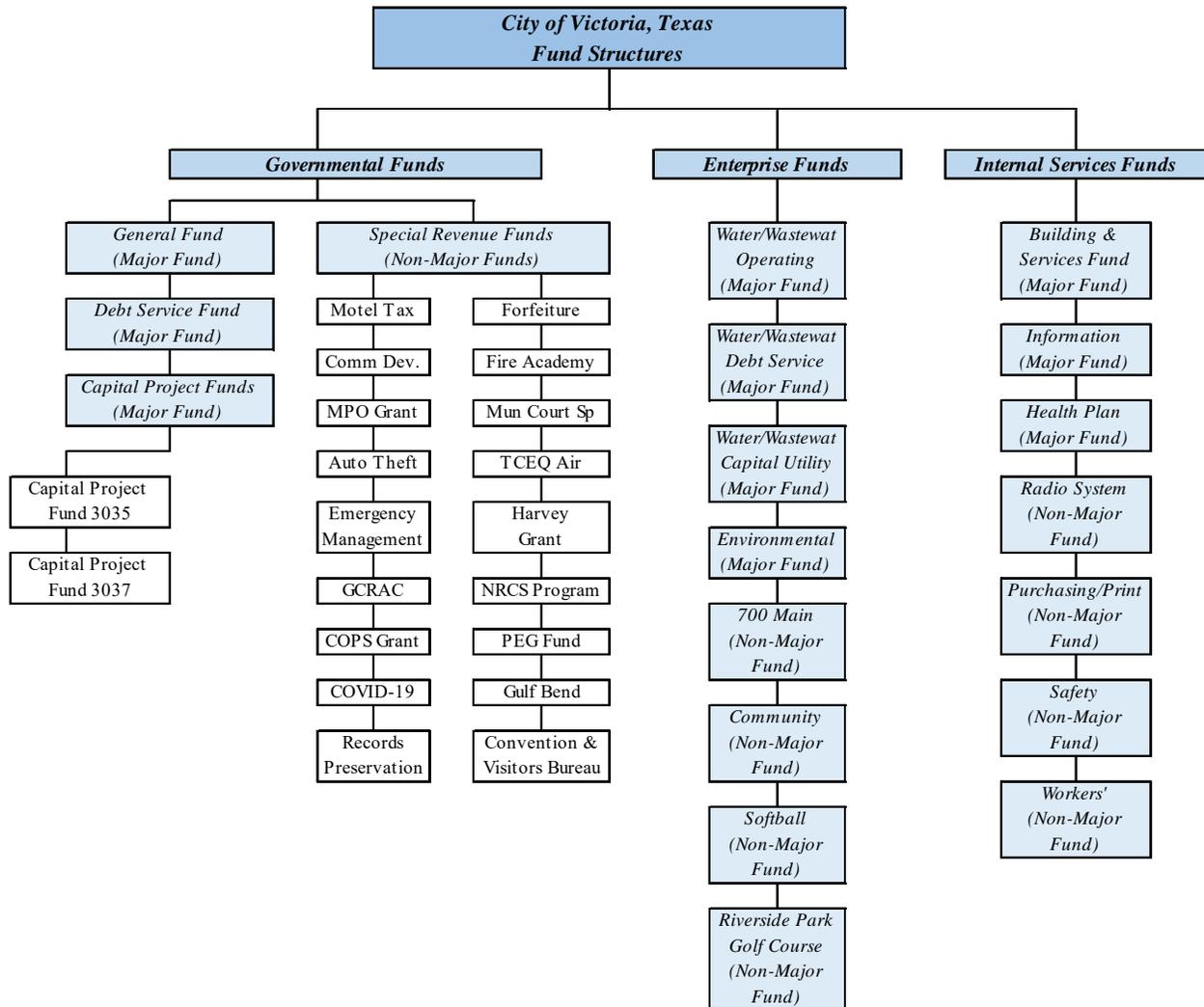
*Enterprise Funds* - The purpose of enterprise funds is to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the City is that the cost of providing the services to the general public on a continuing basis be financed or recovered primarily through user charges. The City has the following enterprise funds:

1. *Water/Wastewater Operating Fund (Major Fund)* - accounts for the provision of water and wastewater services to the residents of the City and some residents of the County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, maintenance, operations, billing and collection.
2. *Water/Wastewater Debt Service Fund (Major Fund)* - accounts for the financial resources accumulated for the payment of principal, interest and related costs on long-term debt paid primarily from utility rates. The working capital balance of the Water/Wastewater Debt Service Fund is reserved to signify that the amounts are restricted exclusively for debt service expenses.
3. *Water/Wastewater Capital Utility Project Funds (Major Funds)* - account for financial resources to be used for the acquisition or construction of major capital utilities or facilities (*i.e.* City's *Capital Improvement Program*).
4. *Environmental Services Fund (Major Fund)* - accounts for the provision of environmental services (*landfill, solid waste, brush & bulky, yard waste, recycling services*) and community appearance to the residents of the City, private haulers and the County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, maintenance, operations, billing, and collection.
5. *700 Main Center Fund (Non-Major Fund)* - accounts for the revenues and expenses of a large office complex operated by the City as an enterprise. The building was purchased and renovated by the City primarily to be used as a business incubator center. It is currently leasing space to several City departments and the Victoria Economic Development Corporation.
6. *Community Center Fund (Non-Major Fund)* - accounts for all transactions generated by operations of the City Community Center. Revenues include usage fees and Motel Tax. Expenses include operational and capital costs of the Community Center Complex.

7. *Softball Complex Fund (Non-Major Fund)* – accounts for all transactions generated by operations of the City’s Adult Softball Complex. Revenues and expenditures include concession stand rental fees and operating transfer to the General Fund.
8. *Riverside Park Golf Course Fund (Non-Major Fund)* – accounts for the revenues and expenses of an 18-hole golf course operated by the City as an enterprise. The golf course was previously managed by the Victoria Parks Improvement Association until they terminated their contract with the City effective June 30, 2017. All activities necessary to operate the golf course, are accounted for in this fund, including, but not limited to, administration, maintenance and operations.

*Internal Service Funds* - The purpose of internal service funds is to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost reimbursement basis. The City has eight internal service funds consisting of Building & Equipment Services Fund (Major Fund), Information Technology Fund (Major Fund), Health Plan Fund (Major Fund), Radio System Fund (Non-Major Fund), Purchasing/Print Shop Fund (Non-Major Fund), Safety Management Fund (Non-Major Fund), and Workers’ Compensation Fund (Non-Major Fund).

For financial statement reporting purposes, the non-major funds are reported as a part of the *Proprietary Funds*. The non-major proprietary funds are accounted for in the *Combined Summary of Revenues, Expenses and Working Capital Statements* located within the Financial Budget Summary section of this budget document.



## ***Fiscal and Budgetary Policies***

Each year as part of the budget process, Fiscal and Budgetary Policies are reviewed. These policies are included as an appendix in this document. These policies serve as the framework for preparing the budget as well as for the financial management of the City. During the budget preparation process, these policies are reviewed with Council.

## ***Strategic Plan***

In Victoria, we continually strive for excellence. We conduct daily business as a City aiming to provide our citizens with the best quality of life possible. The City Council and City staff work hard to ensure that we are moving in a direction that is best for the overall character and betterment of our community based on the voices and opinions of those living in Victoria. A highly qualified workforce, an extremely engaged citizenry and a set of focused goals are the cornerstones of what make this a successful community.

This is a one-of-a-kind community with a unique set of service demands from our citizens. As such, we demand a higher degree of innovation, technology and overall performance from our employees. We have some of the most motivated and highly productive employees in their respective fields and they focus on forward thinking policies that retain the integrity and standards of service to which our citizens have become accustomed.

Strategic Plan 2035 is a collaboration of the City Council and the numerous City departments working together to create a cohesive forward direction for Victoria in the upcoming years. Updates were made to the plan because of the City Council's annual strategic planning meeting. The following is an outline for the goals and practices we have set to achieve in the near future so that each citizen may enjoy a greater quality of life than ever before.

## ***Mission Statement***

The mission of the City of Victoria is to provide city services that enhance the livability of our community.

## ***Community Vision***

Victoria is a premier city and inviting destination with a multi-cultural and vibrant population. The City enjoys a diversified economy and values its rich history and strong sense of community. Victoria's stable financial base allows for the effective maintenance and expansion of infrastructure with a focus on economic growth, environmental stewardship and livability.

***Core Values*** – The City of Victoria organizational values are to conduct our business:

- Proactively
- In a planned way
- Openly
- Ethically
- Efficiently
- Professionally
- Effectively
- Safely
- Legally
- Friendly

The Strategic Plan (Plan 2035), a new Comprehensive Plan for Victoria, was adopted by City Council on April 5, 2016. The Plan is intended to guide future development, redevelopment and community enhancement efforts over the next 20 years. It serves as a framework for thoughtful community discussion on the real and perceived challenges facing Victoria, as well as the upcoming opportunities that will shape its future. Through long-range planning efforts, the community can accommodate its projected growth in a manner that preserves its history, culture and overall quality of life for current and future residents. The Plan focuses on five areas, each having its own policy guidance in order to plan effectively. The five areas consist of the following:

1. ***Land Development*** – this area establishes the necessary policy guidance to enable the City of Victoria to plan effectively for future development and redevelopment:
  - Orderly land development patterns.
  - Preserved and enhanced integrity, compatibility, value and vitality of existing and new neighborhoods.

- Adequate land areas for industrial parks and other major commercial/industrial developments to facilitate expanded employment opportunities and an increased tax base.
  - Land development that enhances Victoria’s sense of community.
  - A variety of housing types and neighborhoods to meet Victoria’s future housing needs.
  - Improved safety, appearance and livability of existing neighborhoods.
  - Improved entry-level and moderate-income housing options in Victoria
  - Enhanced appearance of the community by designing future development within the context of the physical environment and nearby development.
  - A strong sense of community identity established.
  - Pride instilled in the community by encouraging citizens to take responsibility for their actions in the upkeep and appearance of private and public property.
2. *Mobility* – this area focuses on current, near-term, and long-range transportation needs and priorities in and around Victoria.
- A roadway network that accommodates the safe and efficient flow of traffic in, through and around Victoria.
  - Expanded regional accessibility via improved highway, rail, air and barge canal modes of transportation.
  - Alternative transportation options for Victoria residents including public transportation, hike/bike networks and improved pedestrian circulation.
  - Transportation strategies that will continue to ensure the city’s clean air quality.
3. *Growth Capacity and Infrastructure* – this area focuses on the potential extent and timing of ongoing population growth in Victoria in the decades ahead, where this growth might occur on the ground, and the implications it could have for maintaining a sound financial footing for municipal government into the future.
- Annexation activity that adds to the economic stability of the city and protects and enhances its quality of life and economic resources.
  - Improve condition of existing streets and durable design and construction of new streets.
  - Storm drainage systems that minimize public harm and property damage due to flooding.
  - Well-maintained and improved water and sanitary sewer systems.
  - Improved water quality and quantity.
  - Coordinate infrastructure improvements to serve future development.
  - Maintenance of fire and emergency medical services at a high standard.
  - A low crime rate and police services maintained at a high level.
  - Library services that meet the diverse information needs for all citizens of Victoria County.
  - An efficient municipal solid waste management system.
4. *Economic Opportunity* – this area focuses on the community’s economic development efforts.
- Increase emphasis on retaining and expanding local businesses and industries.
  - A diversified and expanded local economy through the expansion of light industry and other businesses.
  - Improved quality and quantity of the present and future labor supplies in the Victoria region.
  - Existing infrastructure that is in good condition with ongoing planning for future infrastructure needs that will accommodate prospective business and industrial growth.
  - A business environment that will enhance the community’s overall quality of life and promote further economic development.
5. *Recreation and Amenities* – this area focuses on parks, open space and recreation facilities that are essential parts of a healthy and sustainable community.
- Revitalized existing parks.
  - Recreational opportunities that attract tourism.

- An adequate quantity and equal distribution of parks, open space and recreation facilities.
- Natural greenbelts developed with trail system to provide pedestrian and biking linkages for neighborhoods, schools, parks and other destinations.
- Additional recreational opportunities.
- Adequate convention center/arena capacity to meet demand for additional public meeting space and activities.
- Downtown Victoria revitalized as a balanced work, housing, cultural and entertainment center – a place where there is a variety of day-to-day activity.

### ***Fiscal Year 2020 Update***

At this point in the year, a lot has been accomplished and Fiscal Year 2020 budgetary priorities are being met. For example, employment turnover rate is slightly-down; the Fiscal Year 2019 Pay Program has been implemented; the Residential Street Construction Program, Preventive Street Maintenance Program, Thoroughfare Street Program, Street Sweeping Program, and various Traffic Signal Projects are being implemented or will be awarded by year-end. Major park improvements/programs have been or will be implemented by yearend, for example, new playground equipment for Tracy Park, resurfacing HEM Tennis Courts, replacing Evergreen Cemetery Fence, and completing the Riverside Sidewalk Trail (Old Office to Vine Street); and, the City's Golf Course Program is being managed effectively. The Drainage Mowing Program has been implemented. City is on track implementing its 2019 Capital Expenditure Replacement Program; and, the City's Five-Year Capital Improvement Program has been updated. The City met its 2019 OPEB Trust Fund, i.e. post-employment health care benefit liability, funding requirements; and, the City's debt is being managed effectively and meeting its bond covenant requirements.

The previous mentioned accomplishments are just some of the Fiscal Year 2019 initiatives and accomplishments. We look forward toward implementing the Fiscal Year 2020 budgetary priorities; and with Council's leadership, we will make sure we continue to move in the right direction for our community.

### ***Economy Outlook***

#### ***Texas Economy***

Texas economy has declined in the wake of the COVID-19 pandemic after steady growth in 2019 and early 2020. Growth has picked up with the decline of new COVID-19 cases since July. Still pockets of deep distress persist in parts of the services, retail and transportation sectors as well as the energy industry. Continued growth is projected for the rest of the year, but it may be somewhat restrained by the expiration of federal stimulus programs and election uncertainty. Small-business closures may accelerate if the economy doesn't strengthen sufficiently. Texas unemployment rate began the year at a near-record low of 3.5 percent, peaked at 13.5 percent in April, and has since declined to 6.8 percent in August. The Dallas Fed's Texas Forecast predicts 4.8 percent job decline in 2020 (December to December),

Texas employment grew a nonannualized 0.1 percent in September after posting 0.6 percent growth in August. Growth was strongest in Houston, where payrolls jumped 0.7 percent, nonannualized. Dallas and Austin payrolls also expanded, up 0.5 and 0.1 percent, respectively. Employment contracted in the remaining major Texas metros except Forth Worth, which held steady.

Texas employment in several industries reversed course in September. Payrolls in the manufacturing sector inched up after three months of decline, while employment in financial activities dipped for the first time since May. Energy employment, after contracting for 16 months, held steady in September. U.S. employment growth slowed to a nonannualized 0.5 percent in September after four months of increases over 1 percent. Job growth in the U.S. continued to outpace that in the state last month.

The Texas unemployment rate rose in September to 8.3 percent, while the U.S. unemployment fell for the fifth straight month to 7.9 percent, dipping below the Texas rate for the first time since March. The September unemployment rate in Texas ticked up despite declining initial unemployment claims as the number of unemployed shot up and the civilian labor force, or those actively looking for work, declined.

The Texas Leading Index, which is used to estimate the Dallas Fed's Texas Employment Forecast, sheds light on the future of the state's economy. In April, the index bottomed out at a level comparable to the trough during the Great Recession. The steep March and April declines were followed by four months of robust growth; the index averaged 2.9 percent growth per month from April to August. In September, growth faltered to 0.5 percent. The leading index remains 11.0 percent below its December 2019 reading.

In mid-to-late March, net revenue for Texas small businesses plummeted across industries. Small businesses in the transportation industry were least impacted and recovered most quickly, surpassing the January revenue baseline in mid-May. The index has since dropped back below the baseline and measured 11.2 percent short of pre-pandemic revenue as of Sept. 29. The industry hardest hit was leisure and hospitality, which had fallen to 67.1 percent below its baseline by April 5. While small business revenues in transportation and education and health services have mostly recovered from their respective troughs in the spring, leisure and hospitality revenues saw a brief climb before beginning to slip again in early June. As of Sept. 29, net revenue for leisure and hospitality small businesses remained 63.4 percent short of the pre-pandemic baseline

The Eleventh District rig count remained near historical lows but increased over the reporting period for the first time since the beginning of the year. Most contacts are confident that oilfield activity has stabilized and begun a long slow slog toward recovery. Well completions rose as producers began bringing uncompleted wells into production. Contacts mentioned that the recovery of oil consumption is their primary near-term concern, although uncertainty in both domestic and global affairs, particularly surrounding the U.S. election, are also worries. Most executives don't expect the U.S. oil rig count to increase substantially until the price of oil is at least \$51 per barrel.

In August, Texas exports inched up 1.7 percent, continuing their climb from the lows reached in May. Moderate growth in the most recent month came after two months of robust increases. In the months immediately following the May trough, U.S. exports also saw record growth, though they slipped in August. Texas exports through August remain 12.7 percent below their 2019 levels. U.S. exports are 12.9 percent short. Both agriculture and mining exports increased, while manufacturing exports dipped in August for the U.S. and Texas. Exports in all major categories year to date through August were below those in the same period in 2019. Most impacted were manufacturing exports, which lagged 13.8 percent behind 2019 levels for the U.S. and 15.1 percent for Texas.

The above information is from the Federal Reserve Bank of Dallas.

### *Victoria Growth Trends*

#### *Industry, Commercial, and Housing*

Just like the Texas economy, Victoria's economy experienced a decline in economic activity due to COVID-19. Retail sales have seen improvement as restrictions are being lifted, but the other sectors of the economy have struggled. Victoria's economy is resilient and the outlook remains optimistic that it will continue its recovery as businesses are allowed to resume normal operations.

Victoria is the industrial, educational, medical, and retail hub of the seven-county region in the state, known as the Golden Crescent. Investments made in businesses and industry representing primary jobs in this region continues to have a positive effect on the overall economy of Victoria.

Agilon Energy recently completed the construction of two, natural gas powered peaker plants in Victoria, Texas and has plans for additional investments. The privately held Houston based company selected sites in the city and county of Victoria for their \$125 million investment completed in 2019. The two sites will quickly generate power during times of high demand and will serve to balance the power grid.

Formosa Plastics Corporation received a county abatement in October 2020 for a \$120 million investment to add an ethylene dichloride reactor to the vinyl chloride monomer plant. This investment is in addition to the multi-billion-dollar expansion that is taking place at the plant site located 34 miles southeast of Victoria County. Their Port Lavaca Olefins III project is the third major expansion at the Point Comfort site and will create more than 340 new jobs and includes construction of a low-density polyethylene III resin unit, a high-density polyethylene III project, and utilities expansions. When fully completed, the plant site will have grown by 800 acres and four new units; bringing the total number of plant-wide units to 21 on 2,300 acres of land.

INVISTA, an established petro-chemical manufacturer initiated a \$250 million upgrade to their manufacturing technology that will increase production of adiponitrile (ADN) and is expected to be completed before 2022. The investment further strengthens the site’s competitive position in the global market. VEDC continues to work closely with INVISTA leaders as they make additional capital investments in improvements at the site for the long-term viability of the local operation.

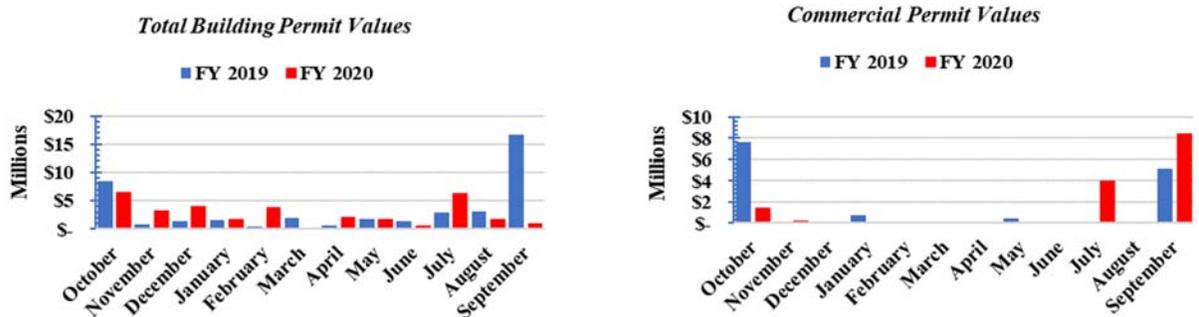
The Port of Victoria is a vital economic engine serving the Victoria region, and Victoria County Navigation District Commissioners began making \$6 million road infrastructure improvements at the port this year. The upgrades will enhance available property for industrial development in and around the port. More than \$14 million in infrastructure to accommodate the growing logistics needs of business has been invested over the past five years; providing multi-modal access to the chemical, construction and steel fabrication, and agribusiness industries located on port property. Acreage at the Port of Victoria site has been acquired, bringing the total to 2,000 contiguous developable acres along the Victoria Barge Canal.

Texas Transportation Commission continues work on the Victoria County designated I-69 frontage road project. The next segment represents 3.32 miles of frontage roads stretching along US Hwy. 59 (I-69) from FM 1686 to Loop 463. An overpass at Airline road and Loop 463 opened in 2015.

University of Houston-Victoria continues to grow their residential student population by significantly investing in their campus foot print and degree program offerings. The economic impact of the University during 2018-2019 was \$320.5 million or 3,526 jobs supported in the region. More than \$147MM of capital projects have been completed or are currently in progress at the local campus; new academic buildings including a dedicated STEM building, student center with modern library, and additional residential housing for students are just some of the developments. University officials have future building and improvement projects at the Victoria campus totaling more than \$145 MM.

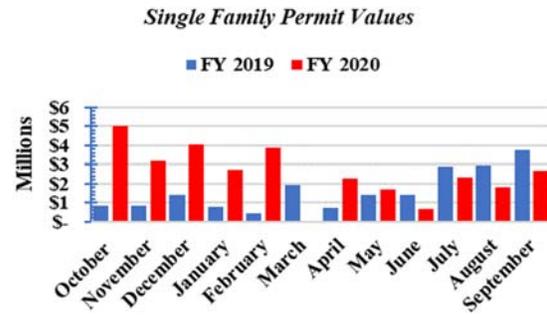
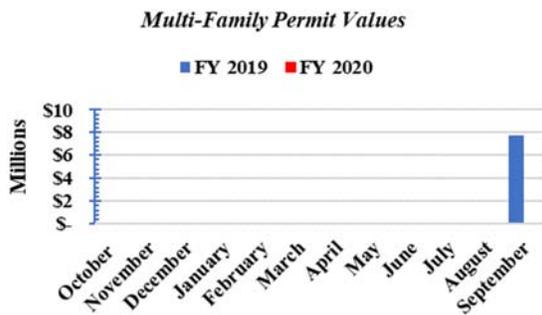
Due to the decrease in oil prices, Victoria’s oil and natural gas industry (i.e. Eagle Ford Shale) has slowed down significantly over the past year; and, the number of completed wells (i.e. producing wells) has decreased as a result. Victoria’s rig count for October 9, 2020 was 9 (average price of oil \$38.72), a decrease of 23 rigs compared to October 4, 2019 (average price of oil \$52.45).

Victoria’s unemployment rate for September 2020 was 8.8 percent, compared to the U.S. 7.9 percent rate and Texas 8.3 percent rate; and is 5.5 percent higher than a year ago, due to the economic effects caused by COVID-19 restrictions on business operations.



The total building permit value (i.e. new construction for commercial, multi-family units and single-family units) increased by 7.9 percent or \$3.14 million, comparing September 2020 to September 2019 values; the increase is due to an increase in single family residential permit values. As of September 2020, total commercial permit value is \$14.2 million, an increase of 0.58 percent or \$81.7K from last year’s values.

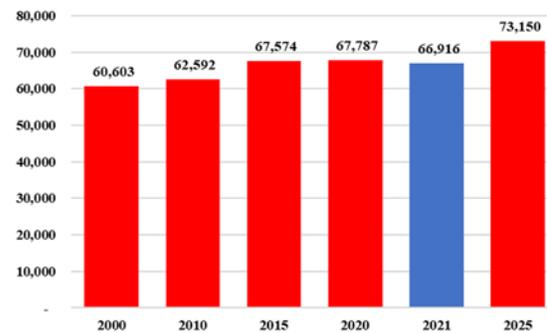
As of September 2020, Victoria’s multi-family permit value is zero, a decrease of \$7.74 million from last years; and, single family permit value is \$30.1 million, an increase of 55.84 percent or \$10.8 million from last year’s values.



Victoria’s construction activity has slowed in recent years due to the prior economic trends. While the oil price decline is affecting economic growth in most parts of the state, including Victoria, the diversification of the state and Victoria’s business sector leaves Texas and Victoria far less vulnerable to fluctuations in the energy sector than in past years.

*Population*

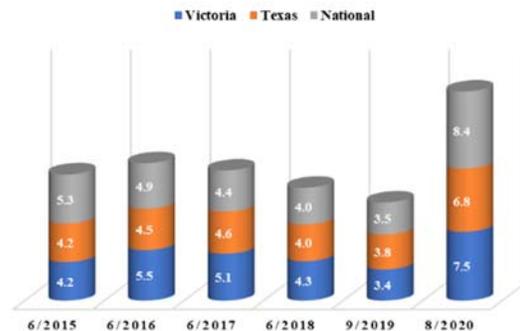
The City of Victoria, with a population of about 66,916, is located 30 miles inland from the Gulf Coast and roughly equidistant from Corpus Christi, Texas; San Antonio, Texas; and Houston, Texas, which are all approximately 130 miles away. While the most important opportunities remain in the petrochemical industry and the manufacturing and industrial sectors, Victoria’s economy has become a regional center for retail trade and health care. The City acts as a draw for a seven-county area with a population of nearly 200,000.



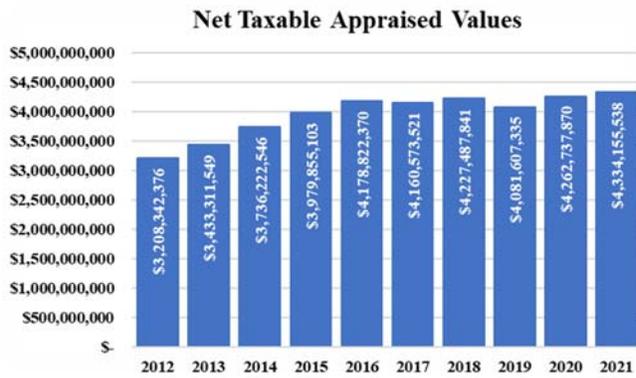
Over the past ten years (2010 thru 2020), City’s population has grown approximately 0.08 percent. The population is projected to grow by 0.09 percent over the next five years.

*Unemployment Rate*

The most recent statistics available, as of August 2020, from the Bureau of Labor Statistics show an unemployment rate of 7.5 percent for Victoria compared to Texas and National of 6.8 percent and 8.4 percent, respectively. From February 2020 to April 2020, Victoria unemployment rate increased from 3.8 percent to 14.2 percent as a result of the COVID-19 pandemic. April 2020 to August 2020, we have seen a decrease of 6.7 percent in the unemployment rate.



*Ad Valorem Valuations*



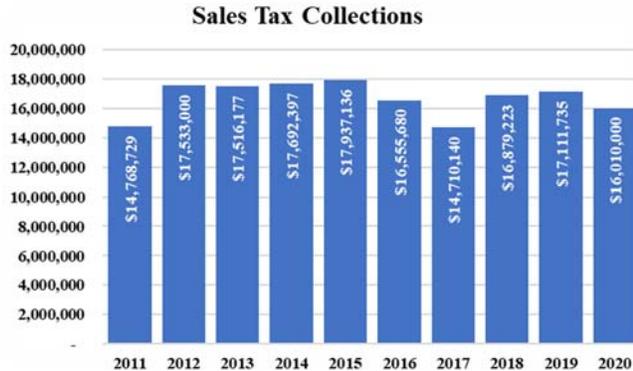
From 2012 to 2021, the net taxable adjusted appraised value increased by \$1.1 billion. Most of this increase is due to an increase in market values and new improvements added to the tax rolls. The net taxable adjusted appraised value for 2021 is \$4,334,155,538, which is made up of \$3,736,891,232 of taxable appraised value and \$597,264,306 of frozen taxable appraised value. In comparing 2021 appraised values to 2020 appraised values, the appraised values increased by 1.68%.

In the upcoming fiscal years, the City is expecting appraised values to grow at 1.1% rate. As the City’s taxable base grows, it will provide sufficient resources for both capital projects and operating costs of providing services for both General Fund and the Debt Service Fund. In addition, this future increase will provide additional revenues needed to meet increasing service demands associated with a growing City.

The FY 2021 Budget includes a property tax rate of 61.15¢, the same rate as last year’s. The tax rate is allocated at 36.58¢ for maintenance and operating costs of the General Fund and 24.57¢ for debt service (bond) payment. In addition, the State-mandated no-new-revenue (effective) tax rate form produces a no-new-revenue (effective) tax rate for Fiscal Year 2021 of 61.22¢ (*the no-new-revenue (effective) tax rate is the rate that will raise the same revenue on the same properties as last year’s*). The FY 2021 General Fund net increase and the Debt Service net decrease in ad valorem tax revenue are 2.87 percent and 0.56 percent, respectively.

*Sales Tax Revenues*

The last ten fiscal years, sales tax was the largest single revenue source for the General Fund, accounting for an average of approximately 35.4 percent of General Fund revenues; however, due to the past recession, sales tax became the second largest single revenue source for the General Fund in FY 2010 following ad valorem tax revenue. From FY 2011 thru FY 2015, City of Victoria experienced an average annual growth rate of 5.3 percent, due to an expansion of normal economic growth and Eagle Ford Shale activity. From FY 2016 thru FY 2020, City of Victoria experienced an average annual decrease in sales tax of 1.83 percent due to lower oil/gas prices, Victoria’s oil and natural gas industry growth (*i.e. Eagle Ford Shale*) contracted.



Due to the local, state, and national economy trend and the State Comptroller’s sales tax audit receipts, from prior years, the Fiscal Year 2021 Proposed Budget assumes a 4.2 percent revenue decrease, compared to the Fiscal Year 2020 actual sales tax receipts.

*Utilities & Residential Refuse Collection Revenues*

Utilities and residential refuse collection revenues continue to increase moderately from year to year. Changes in revenues have been affected by increased rates and weather conditions (*associated only to the utility revenue*). The number of customers for the various enterprise funds has remained relatively steady with only a modest growth over past fiscal years. Over the last ten fiscal years, the City experienced a 3.9 percent increase in utility customers and 3.9 percent increase in residential refuse collection customers. See next page.

<i>Customers</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>
<i>Water</i>	22,312	22,456	22,709	22,923	23,136	22,802	22,966	22,919	22,989	23,135
<i>Sewer</i>	20,720	20,897	20,844	21,230	21,395	21,254	21,455	21,397	21,468	21,586
<i>Garbage</i>	19,105	19,234	19,411	19,490	19,674	19,630	19,668	19,665	19,828	19,864
<i>Revenues</i>										
<i>Water</i>	\$12.44M	\$12.10M	\$12.44M	\$12.55M	\$13.00M	\$12.80M	\$12.93M	\$13.00M	\$13.66M	\$13.95M
<i>Sewer</i>	\$10.48M	\$10.52M	\$10.85M	\$11.39M	\$12.01M	\$12.04M	\$11.92M	\$11.93M	\$12.01M	\$11.81M
<i>Garbage</i>	\$4.37M	\$4.75M	\$4.97M	\$5.02M	\$5.09M	\$5.30M	\$5.49M	\$5.57M	\$5.71M	\$5.68M

### *Water Supply*

To ensure Victoria’s economy continues to grow and remain strong, Victoria has an aggressive policy to ensure it has an adequate water supply for its current and future customers. The City uses surface water from the Guadalupe River as its primary source of potable water. The City has a permit issued by the Texas Commission on Environmental Quality that allows the City to withdraw up to 20,000 acre/feet per year from the Guadalupe River. This equates to approximately two times the City’s average annual pumping rate. Additionally, the City has approximately four months of surface water and shallow alluvial groundwater supply stored in a system of off-channel reservoirs. This water source provides a back-up supply to the City’s primary Guadalupe River water source. All this water is treated at the City’s 25.2 million gallon per day surface water treatment plant.

As an emergency supply, the City also maintains 10 of its original 15 water wells that can supply ground water from the Gulf Coast Aquifer. The aquifer is within the corporate limits of the City and varies in thickness from approximately 400 feet to approximately 900 feet. Another option available to the City is a contractual arrangement with the Guadalupe-Blanco River Authority, which allows access to a five-year rolling annual average of 1,240 acre/feet of surface water stored in Canyon Reservoir, with no more than 3,600 acre/feet to be used in any given year.

Over the last several fiscal years, the City has purchased a total of 7,006.7-acre feet/year of additional water rights, which has added to the City’s water supply options and allows for improved flexibility.

In 2017, the City, in conjunction with the Victoria County Groundwater Conservation District, was approved for a grant by the Texas Water Development Board for an Aquifer Storage and Recovery Demonstration Project. This project consists of replacing the pumping equipment of Well #19 and retrofitting it into a full-scale ASR well. After completion of the construction, potable water will be stored in the Gulf Coast Aquifer for approximately 7 months and will then be withdrawn over a period of 4 months with level and water quality data being recorded throughout the entire process. If successful, this project will add 2 MGD of additional capacity to the City's water supply. Financial planning is in place to drill an additional ASR well in 2022, which will add another 2 MGD to the City's supply. Additional wells can then be added incrementally in the future to expand the City's water supply and defer the capital expenditure required to expand the Surface Water Treatment Plant. The City will continue to explore other possibilities for additional future water supplies for its citizens.

### *Wastewater Treatment*

The City’s wastewater is collected by the City and pumped to two separate treatment facilities. The Regional Wastewater Treatment Plant, which is located on U.S. 59, has a capacity of 9.6 million gallons per day. The second plant, Odem Street Plant went on line in November 2016 and has a capacity of 4.4 million gallons per day.

### *Financial Forecast*

The financial forecast is a tool used to indicate the actual and possible results of decisions made by Council over a number of years. The forecast has become an integral part of the planning and budget preparation processes. The forecast provides an opportunity to think strategically about the best ways to address growing service demand issues in the next several years. It also serves as the foundation for continued financial planning in the next 12 months, and it is a way to implement the City’s strategic short and long-term goals. An overview of the financial forecast was reviewed with Council as part of the budget review process and Council will continue to be updated throughout the next fiscal year.

It will be critical to monitor revenues and expenditures closely in the next fiscal year to ensure any slowdown in revenue can be proactively addressed with thoughtful budget reductions. If revenue trends start to flatten or decline next year, it will be necessary to consider budget reductions. In addition, alternatives on how services are delivered, as well as how some of these additional needs are funded in the future, are being reviewed. Efforts continue to examine new and different revenue streams including increasing or adding new fees for parks and recreation services or other services that the City provides.

**Significant Revenue Sources**

Revenue projections are based on a variety of factors such as historical data, department head estimates of known changes that will occur, key growth factors and local economy. We have tried to project revenues conservatively. In light of this, the City is still able to continue to provide its citizens a normal level of services and continue to provide funding for its Capital Improvement Program while maintaining healthy levels of fund balance and working capital reserves.

The City’s major revenues are categorized into two categories: Governmental Revenues (*which represent 61.8 percent or \$85,696,917 of total revenues budgeted for FY 2021*) and Enterprise Revenues (*which represent 26.9 percent or \$37,264,703 of total revenues budgeted for FY 2021*).

**Governmental Revenues**

General Fund revenue represents approximately 58.6 percent of total Governmental Revenues. General Fund’s revenue projection, for Fiscal Year 2021, reflects a 0.81 percent or \$406K increase from the FY 2020 revenues. The main reasons for this variance are due to an increase in tax revenue, , of 2.8 percent or \$467K, a 4.7 percent or \$766K decrease in sales tax, due to the on-going affects of the COVID pandemic and a 15.7 percent or \$580K increase in other finance sources revenues, due to the one-time transfer from the COVID-19 Fund.

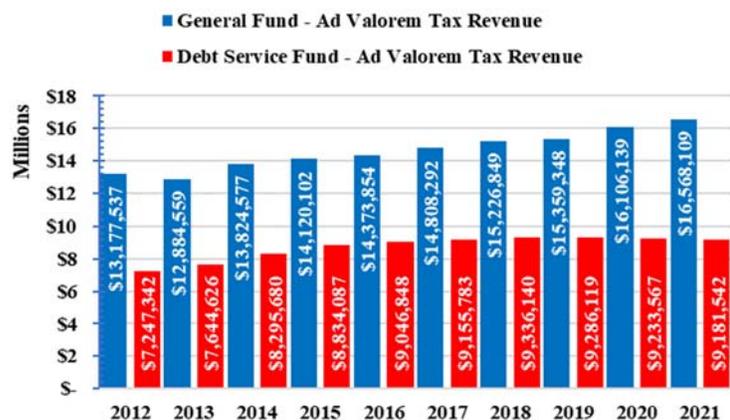
The majority of General Fund revenue is received from *ad valorem taxes, sales tax and franchise taxes*. These sources of General Fund revenue, which are relatively stable with the exception of sales tax, make up 76 percent of total revenues or \$38.3 million. The remaining revenues are generated from licenses and permits, fines, charges for services, intergovernmental, miscellaneous and other financial sources; most of these types of revenue sources are relatively stable, with only very modest increases or decreases.

**Ad Valorem Taxes**

*Assumptions* – Taxes are levied each year on January 1 and are considered past due on February 1 of the following year. The Victoria Central Appraisal District determines the value for each property in the City. Property tax rolls are certified in July and the tax rate is adopted in September, along with the budget. The City’s tax collector, Victoria County Tax Collector, sends tax statements in October to each taxpayer. The City’s tax collection rate for Fiscal Year 2020 is estimated at 97% which is the same rate being applied for Fiscal Year 2021 Budget.

Property taxes are based on the value of total appraised, assessed taxable property in the City. The property tax levy includes the taxable value of new improvements and property annexed since January 1, 2020. The FY 2021 net taxable appraised value (*adjusted for frozen appraised values*) of all property in the City of Victoria, as rendered by the Victoria Central Appraisal District, is \$4,334,155,538 an increase of 1.7 percent or \$71,417,668 more than last year’s. The net taxable appraised values increase consists of \$27,492,607 in new improvement values and a decrease of \$78,938,135 in re-appraised property values.

The net taxable appraised value consists of (1) frozen taxable appraised values of \$597,264,306, an increase of 5.5 percent over last year’s, and (2) taxable appraised value of \$3,736,891,232 (*net of frozen appraised values*),



an increase of 1.1 percent from last year's. *Note: 100 percent of the frozen ad valorem tax revenue is allocated to the General Fund's maintenance and operations.*

In light of the previous information, the City's Fiscal Year 2021 property tax revenue is estimated at \$25,749,651 (*General Fund: \$16,568,109; Debt Service Fund: \$9,181,542*), an increase of 1.6 percent.

Property tax revenue forecast assumptions are based upon historical trends, expected planned subdivisions, economic development projects, maintaining a stable tax rate, and taking into consideration any new debt issues, which will be structured around the City's current debt tax rate and capacity.

*Trend* – The property tax has traditionally been a stable revenue source; it is not typically subject to the fluctuations seen in areas such as sales tax. Overall, total assessed property values have consistently increased in recent years due to growth in residential development, continued commercial/retail expansion, and various economic development projects. The City of Victoria experienced an average annual growth rate of 2.3 percent in its adjusted taxable appraised values, from FY 2015 to FY 2020. Fiscal Year 2021 property values increased by 1.7 percent, the City is anticipating appraised values to grow in the upcoming fiscal years anywhere from 1 to 2 percent.

*Ad Valorem Tax Rate* – The City Council has adopted an ad valorem tax rate of 61.15 cents per \$100 property valuation, which is the same rate as Fiscal Year 2020. The City believes that, with responsible management and sustained growth, we can maintain stable tax rates for several years to come. The tax rate consists of two components: Operations & Maintenance Tax Rate (*M&O*) and Debt Service Tax Rate (*I&S*), as outlined below:

Fiscal Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>M &amp; O</b>	0.3946	0.3896	0.3550	0.3490	0.3334	0.3265	0.3385	0.3426	0.3597	0.3617	0.3658
<b>I &amp; S</b>	0.2554	0.2554	0.2506	0.2506	0.2506	0.2446	0.2507	0.2526	0.2627	0.2498	0.2457
<b>Total Tax Rate</b>	0.6500	0.6450	0.6056	0.5996	0.5840	0.5711	0.5892	0.5952	0.6224	0.6115	0.6115

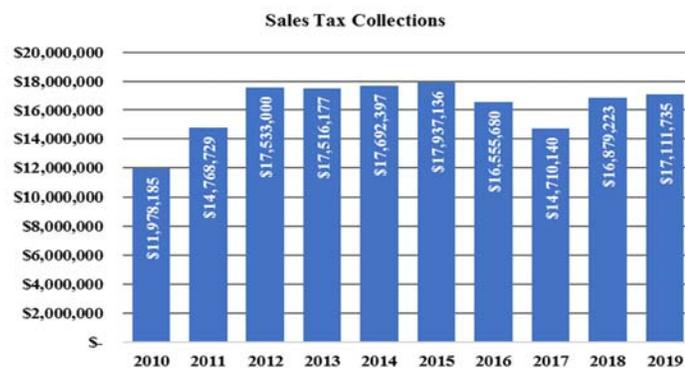
### Sales Tax

*Assumption* - Sales tax revenue estimates are traditionally based on historical factors and economic trends as well as population, per capita personal income and new industrial/retail business growth.

Starting in FY 2017, sales tax receipts collections decreased by 11.2 percent, due to a decrease in the Eagle Ford Shale economic activity. In light of the current sales tax receipts trends, due to the COVID-19 pandemic, and not anticipating any new major retail growth in the near future, FY 2021 assumes a 6.4 percent decrease in sales tax receipts, compared to FY 2020 sales tax receipts. The City anticipates future sale tax receipts growth rate to continue to be relatively flat, anywhere from one to two percent.

The sales tax in Victoria is eight and one-quarter percent (8.25%), City of Victoria's share is one percent, on all taxable sales. In addition, the City of Victoria created a 4B Sales Tax Development Corporation in Fiscal Year 1996. For each dollar spent, one-half of one percent of each sales tax dollar goes to the 4B Sales Tax Development Corporation. *Note: The 4B Sales Tax Development Corporation generates approximately \$8 million in sales tax revenues and is another financial vehicle used by the City to replace and expand its current infrastructure.*

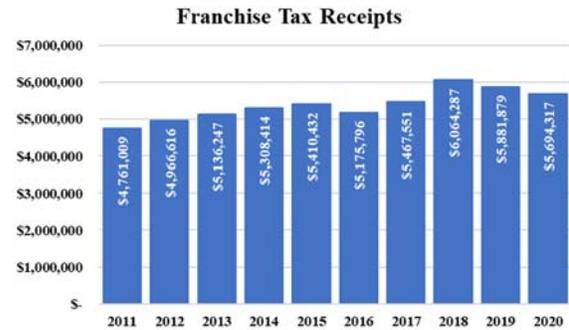
*Trend* – From FY 2011 to FY 2015, City of Victoria experienced an annual average increase of 5.25, due to Victoria's expanding economy and Eagle Ford Shale activities. From FY 2016 to FY 2020, sales tax receipts decreased an annual average of 1.8 percent, due to a decline in the Eagle Ford Shale activity.



*Note: due to the volatile nature of sales tax receipts, monthly monitoring of sales tax revenues throughout the year will be done in order to allow for timely adjustments to the City's budgeted expenditures.*

## Franchise Tax

The City of Victoria maintains franchise agreements with various types of utility companies (*i.e. cable, electric, communication, etc.*). The franchise revenue is generated from franchise tax imposed on outside providers for allowing the utility company to use the City’s right-of-ways to conduct their business. With the exception of the telecommunication companies, which follow the franchise rules established by House Bill 1777, traditional franchise taxes are based upon a percentage of a company’s gross receipts that range from 2 to 5 percent, landfill franchise receipts are based on 15.5 percent of gross receipts.



*Assumption* – FY 2020 franchise tax receipts are projected to come in 3.2 percent or \$188K lower than last year’s receipts, based on franchise contract terms, population growth, economic trends, weather trends and current financial data. FY 2021 franchise tax revenue assumes a 1.57 percent increase compared to FY 2020 projected receipts, mainly due to current trends.

*Trend* – From FY 2016 to FY 2020, franchise tax receipts increased by 10.02 percent, due to better management and marketing of the City’s landfill.

Starting in FY 2016 through 2020, City franchise tax receipts grew at an annual average rate of 1.2 percent, mainly due to growth in the economy and population; and, increase in franchisee service fees. FY 2018 franchise tax receipts came in 10.9 percent higher than 2017, mainly due to Hurricane Harvey activities. FY 2020 franchise tax receipts are expected to come in 3.2 percent less than 2019 receipts, this is mainly the result of the COVID-19 pandemic. In the future, the City is anticipating franchise tax receipts to grow anywhere from one to two percent annually.

## Enterprise Revenues

Water/Wastewater Fund and Environmental Services Fund revenues represent approximately 95.4 percent of total Enterprise revenues, of which Water/Wastewater Fund represents approximately 79.2 percent and Environmental Services Fund represents approximately 16.1 percent.

### Water/Wastewater Fund

FY 2021 Water/Wastewater Fund revenue budget (*which includes the Utility Construction Fund*) reflects a 4.0 percent or \$1.1 million increase from FY 2020 budget. The increase is mainly the result of more funds budgeted for the ASR project. *Note: If the Utility Construction Fund revenue were excluded, the Water/Wastewater Fund revenue projection would reflect an increase of 0.2 percent or \$43K.*

Majority of FY 2020 Water/Wastewater Fund revenue is generated from water and sewer sales, which makes up 95 percent of total operating revenues, or \$25.8 million. In prior years, these types of revenue have been relatively stable. In FY 2019, the variable water rate was increased.

*Water and Wastewater Utility Rates* - FY 2021 Water/Wastewater Fund budget assumes no water and sewer rate increases or changes to the four-tier rate table. Water and sewer rates are as follows on the next page:

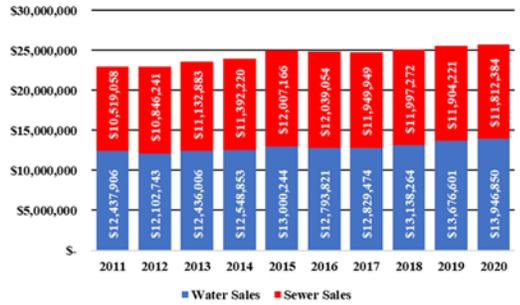
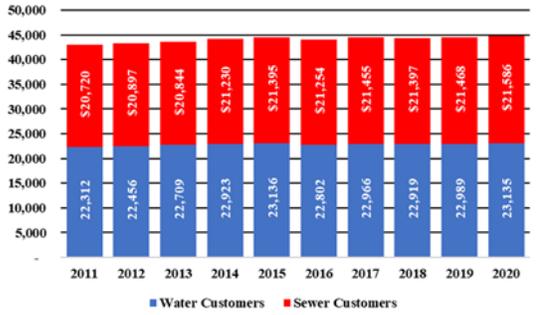
Meter Size	Fiscal Year 2021 Water “Base Rates”	Fiscal Year 2020 Water “Base Rates”
¾”	\$ 18.21	\$ 18.21
1”	\$ 45.55	\$ 45.55
1 ½”	\$ 91.07	\$ 91.07
2”	\$ 145.72	\$ 145.72
3”	\$ 291.44	\$ 291.44
4”	\$ 455.37	\$ 455.37
6”	\$ 910.73	\$ 910.73
8”	\$2,913.33	\$2,913.33
10”	\$4,553.64	\$4,553.64

Meter Size	Fiscal Year 2021 Sewer “Base Rates”	Fiscal Year 2020 Sewer “Base Rates”
¾”	\$ 22.68	\$ 22.68
1”	\$ 56.71	\$ 56.71
1 ½”	\$ 113.44	\$ 113.44
2”	\$ 181.48	\$ 181.48
3”	\$ 362.97	\$ 362.97
4”	\$ 567.13	\$ 567.13
6”	\$1,134.25	\$1,134.25
8”	\$3,629.61	\$3,629.61
10”	\$5,670.27	\$5,670.27

Gallons Per Month	Fiscal Year 2021 Water “Variable Rates”	Fiscal Year 2020 Water “Variable Rates”
0 – 2,000	\$ 0.00	\$ 0.00
3,000 – 10,000	\$ 2.25	\$ 2.25
11,000 – 25,000	\$ 2.50	\$ 2.50
> 25,000	\$ 3.15	\$ 3.15

Gallons Per Month	Fiscal Year 2021 Sewer “Variable Rates”	Fiscal Year 2020 Sewer “Variable Rates”
0 – 2,000	\$ 0.00	\$ 0.00
3,000 – 10,000	\$ 2.50	\$ 2.50
11,000 – 25,000	\$ 2.55	\$ 2.55
> 25,000	\$ 2.75	\$ 2.75

*Assumption* - Water and sewer sales are based on the number of customers using the City’s utility system, utility rates implemented by Council, and weather conditions. In the past ten fiscal years, the number of customers and utility rates have been relatively steady, with minor growth in customer base and utility rates. Currently, the City has approximately 21,586 sewer customers and 23,135 water customers; and, FY 2021 budget assumes no rate increase or change in the four-tier variable rate table. The water and sewer sales are based on a two to three-year forecasting model.



In FY 2018, the City completed a rate study. After reviewing the outcome and on the recommendation of consultants, the City moved from a seven-tier variable rate table to a four-tier variable rate table. In conjunction of the rate study, the City prepares a financial model forecasting revenue, expected infrastructure needs and other expected expenses. The model is prepared based upon assumptions regarding customer growth, five years Capital Improvement Program, increases in operating cost, debt-coverage-ratio requirements, and debt service requirements. The model serves as a planning tool to

forecast the ability to pay cash for operational needs, future debt service, or finance various infrastructure needs, as well as to establish water and wastewater rate increases.

*Trend* – The water and sewer customer base has been relatively stable over the past ten fiscal years with an average annual growth rate of 0.41 percent and 0.46 percent, respectively. The City did not raise its water and sewer rates in FY 2021. **City of Victoria, Texas**

sewer rates but has changed the variable rate schedule from a seven-tier table to a four-tier table in order to ensure the City keeps pace with the needs of its water and wastewater operations and infrastructure. As for future trends, the City is expecting the same weather conditions (*mild to hot*) it experienced in Fiscal Year 2020 to continue in the next two fiscal years with a relatively flat increase in its customer base, anywhere from 0.5 to 1 percent.

**Environmental Services Fund**

FY 2021 Environmental Services Fund revenue budget remains flat with an increase of \$98 from FY 2020 budget.

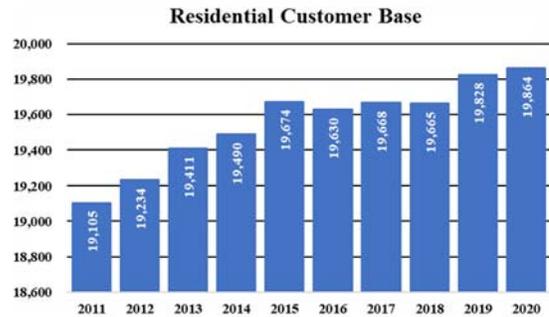
Environmental Services Fund operating revenue is generated mainly from the monthly fixed rate billing for *residential refuse collection fees* consisting of *residential garbage, brush & bulky item, yard waste, and recycling collection services*. This source of Environmental Services Fund revenue makes up 94 percent of total revenues or \$5.7 million, for FY 2021.

The City provides residential, recycling, brush and bulky item and yard waste refuse collection services to all of its citizens. All of the refuse collection services are operating within acceptable margins.

*Assumption* – Residential refuse services revenue collections are based on the number of customers using the Environmental Services Fund residential refuse collection programs and refuse rates implemented by Council.

*Trend* – From FY 2011 through FY 2020, residential refuse collection revenue and customer base grew by an annual average of 0.2.9 percent and 0.43 percent, respectively; the revenue growth is due to service fee increases. FY 2020 revenue is projected to come in 0.91 percent lower than FY 2019, due to current collection trends and processing fee cost; customer base for the FY 2020 increased by 0.18 percent, due to no new major growth.

The number of customers has increased at a modest rate and service fees have increased; currently, the City has approximately 19,864 residential customers. The FY 2021 budget assumes no service fee increase.



<i>Residential Refuse Collection Fees:</i>	<i>FY '21 Rates</i>	<i>FY '20 Rates</i>	<i>Increase in Rates</i>
<b>Residential Collection Services</b>	\$13.75	\$13.75	\$ -
<b>Brush &amp; Bulky Collection Services</b>	1.98	1.85	0.13
<b>Yard Waste Collection Services</b>	2.09	1.97	0.12
<b>Recycling Collection Services – Curbside Program</b>	2.92	2.92	-
<b>Recycling Collection Services – Hazardous Waste Program</b>	.65	.65	-
<b>Total:</b>	<b>\$21.39</b>	<b>\$21.14</b>	<b>\$ 0.25</b>

The City prepares a financial model forecasting revenues, expected infrastructure needs and other expected expenses. The model is prepared based upon assumptions regarding customer growth, five years Capital Improvement Program, and increase in operating cost. The model serves as a planning tool to forecast the ability to pay for operational needs or finance infrastructure needs, as well as to establish residential refuse collections fees.

Due to Texas Land Management, City’s composting operating, proposing an increase to the City’s brush/yard waste disposal rate, the City is increasing its service fees; for Brush, \$0.13 and Yard Waste, \$0.12. The City is anticipating its residential service revenue to increase at a modest growth due to an increase in its residential customer base, anywhere from 0.5 to 1 percent. The City will continue to evaluate and monitor its residential

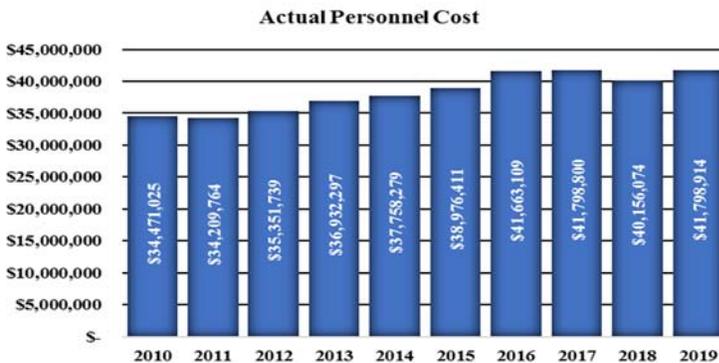
refuse collection services fees in order to ensure the fees keep pace with residential refuse collection services operating cost.

### FY 2021 Budgeted Personnel Positions

As a service-providing organization, wages and benefits account for the largest percentage of City operating expenses. City of Victoria is similar to other cities in this respect. Human Resources are also one of the primary assets of the City. If the cost of capital expenditures, debt service payments, transfers, and special project expenditures were excluded from the City’s overall 2021 budget, personnel expenditures account for approximately 51.4 percent of total City operating and maintenance expenditures.

The General Fund personnel cost is approximately 78.3 percent of the City’s overall personnel cost or 67.3 percent of General Fund Budget.

Fund Name:	2016	2017	2018	2019	2020	2021
General	472	471	471	471	475	465
Motel Tax Fund	0	0	0	0	0	1
Water/Wastewater	95	95	95	95	95	95
Community Center	6	7	7	7	7	7
Environmental Services	24	24	24	23	23	29
Golf Course Fund	0	0	0	10	10	10
Building & Equipment Services	2	2	2	1	1	11
Information Technology	10	10	10	10	10	10
Radio System	1	1	1	0	0	0
Purchasing/Print Shop	5	5	5	5	5	3
Safety Management	2	2	2	2	2	2
Convention & Visitors Bureau	4	4	4	4	4	4
<b>Total:</b>	<b>621</b>	<b>621</b>	<b>621</b>	<b>628</b>	<b>632</b>	<b>637</b>



The total budgeted positions for Fiscal Year 2021 is 637, a net increase of five employees from Fiscal Year 2020. This is due to adding four COPS Grant Police Officers, two Communications and Public Affairs employees and one Director of Economic Development to the General Fund and moving various General Fund head counts to Environmental Services (6), Building & Equipment Services (10), Motel Tax

Fund (1) and eliminating Print Shop Personnel. The total budgeted personnel cost for FY 2021 is \$47.1 million, an increase of 7.11 percent or \$3.1 million over last year’s budget. The increase includes \$350K for Public Safety Pay Program.

### Capital Replacements

The City of Victoria has two types of capital replacement expenditures: *Routine Capital Expenditures* and *Non-routine Capital Expenditures*.

- *Routine Capital Expenditures* are those that are included in almost every budget, such as vehicles, office equipment, computers, and will have no significant additional impact on the City’s operating budget.
- *Non-routine Capital Expenditures* are significant capital items, such as capital improvement projects (*i.e. Capital Improvement Program*), that would affect the operating budget if they were considered recurring capital expenses. Non-routine capital expenditures are funded with one-time funding revenue sources; or, would fall in the category of one-time use of fund balance/working capital balance (*non-routine capital expenditures could include certain capital improvement projects that are accounted for within an operating fund or construction fund*).

The City of Victoria uses five major methods to fund *routine* and *non-routine* capital expenditures: (1) City’s annual operating budget, (2) federal/state grants, (3) debt financing (*General Obligation Bonds, Certificate of Obligation Bonds, and Utility Revenue Bonds*), (4) unreserved/undesignated fund balance/working capital (*pay-as-you-go/”one-time” use*), and (5) Victoria 4B Sales Tax Development Corporation.

Management recognizes that certain capital expenditures have the potential to impact current and future operating budgets. As a result, departments with major capital needs must analyze the additional operating expenses and costs related to their capital expenditures and include the impact in their annual operating budget. This impact analysis outlines reasonably quantifiable additional savings or costs (directly or indirectly), or other

service impact that result from such capital spending. Regardless of the funding method, City staff must evaluate the impact of such spending.

#### *Routine Capital Expenditures*

The Fiscal Year 2021 Budget includes \$8.37 million in capital expenditures, a decrease of 8.19 percent. The decrease is mainly due to a decrease in buildings and improvements. The \$8.37 million capital expenditure budget will be funded with \$4.32 million of recurring revenue and \$4.05 million of one-time use of fund balance/working capital balance (\$654K General Fund; \$50K Convention & Visitor Bureau; \$92K Motel Tax Fund; \$2.25M Water/Wastewater Fund; \$13K 700 Main Center Fund; \$51K Environmental Services Fund; \$48K Radio System Fund and \$886K Building & Equipment Services).

The following table recaps the \$8.37 million capital expenditures for Fiscal Year 2021, compared to Fiscal Year 2020.

<i>Type of Fund</i>	<i>FY 2021 Original Budget</i>	<i>FY 2020 Original Budget</i>	<i>Increase/ (Decrease)</i>	<i>% Change</i>
Governmental Funds	\$ 2,487,591	\$ 3,822,849	\$ (1,335,258)	-34.93%
Enterprise Funds	4,384,415	3,459,156	925,259	26.75%
Internal Service Funds	1,499,281	1,835,872	(336,591)	-18.33%
<b>Total Capital Replacement</b>	<b>\$ 8,371,287</b>	<b>\$ 9,117,877</b>	<b>\$ (746,590)</b>	<b>-8.19%</b>

#### *Non-Routine Capital Expenditures*

The purpose of a Capital Improvement Program (CIP), non-routine capital expenditure, is to determine the priorities for capital expenditures and to coordinate the projects selected within a multi-year planning framework. The first objective of the CIP is to decide the most effective way to allocate our limited capital improvement resources to meet City goals. The CIP has a second benefit of coordinating capital improvement projects administered by different municipal departments.

The CIP is a plan that can be revised and amended in response to changing circumstances and funding availability. The City of Victoria is in the process of establishing a more comprehensive and proactive Capital Improvement Program, Policies and Procedures. All projects require final approval based on the City’s Fiscal and Budgetary Policy and applicable administrative directives based on each individual project.

This Budget is proactive in supporting the City’s Capital Improvement Program (CIP). The Fiscal Year 2021 Proposed Budget includes \$15.0 million in “new” capital improvement projects. \$12.4 million is budgeted in the Governmental Capital Construction Fund and \$2.5 million is budgeted in the Utility Capital Construction Fund.

Fiscal Year 2021 Capital Improvement Program is as follows:

<i>Type of Fund</i>	<i>FY 2021 Original Budget</i>	<i>FY 2020 Original Budget</i>	<i>Increase/ (Decrease)</i>	<i>% Change</i>
<b>Capital Project Funds</b>				
Governmental Capital Project Fund	\$ 12,437,090	\$ 12,428,338	\$ 8,752	0.07%
Utility Capital Project Fund	2,514,391	1,400,000	1,114,391	79.60%
<b>Total Capital Project Funds</b>	<b>\$ 14,951,481</b>	<b>\$ 13,828,338</b>	<b>\$ 1,123,143</b>	<b>8.12%</b>
Water/Wastewater Fund	-	1,200,000	(1,200,000)	-100.00%
<b>Total Capital Replacement</b>	<b>\$ 14,951,481</b>	<b>\$ 15,028,338</b>	<b>\$ (76,857)</b>	<b>-0.51%</b>

#### *Net Budget Expenditure Comparison*

The table on the next pages, reflects FY 2021 net maintenance and operating (M&O) expenditures of \$84,161,163 or 5.07 percent increase; special projects of \$13,009,515 or 606.36 percent increase; transfers of \$8,087,152 or 37.29 percent decrease; capital expenditures (routine and non-routine) of \$23,322,768 or 1.63 percent increase; and, debt service of 17,515,178 or 20.34 percent decrease; compared to the FY 2020 Budget.

<i>Fund Name:</i>	<i>FY 2021 Budget</i>	<i>FY 2020 Budget</i>	<i>Increase/ (Decrease)</i>	<i>Percent Change</i>
<b><i>M &amp; O Expenditures:</i></b>				
General Fund	\$ 46,828,399	\$ 47,186,835	\$ (358,436)	-0.76%
Special Revenue Funds	2,839,540	941,376	1,898,164	201.64%
Governmental Capital Project Funds	546,500	158,000	388,500	245.89%
Water/Wastewater Fund	14,007,803	12,978,106	1,029,697	7.93%
700 Main Center Fund	107,283	114,995	(7,712)	-6.71%
Community Center Fund	600,442	595,464	4,978	0.84%
Environmental Services Fund	4,328,789	4,150,118	178,671	4.31%
Riverside Park Golf Course Fund	1,000,847	953,466	47,381	4.97%
Building & Equipment Services Fund	3,808,957	3,283,359	525,598	16.01%
Information Technology Fund	1,537,751	1,305,986	231,765	17.75%
Radio System Fund	515,665	509,465	6,200	1.22%
Purchasing/Print Shop Fund	531,410	604,177	(72,767)	-12.04%
Safety Management Fund	852,891	816,312	36,579	4.48%
Workers' Compensation Fund	216,000	215,500	500	0.23%
Health Fund	6,438,886	6,285,900	152,986	2.43%
<b><i>Total M &amp; O Expenditures:</i></b>	<b>\$ 84,161,163</b>	<b>\$ 80,099,059</b>	<b>\$ 4,062,104</b>	<b>5.07%</b>
<b><i>Special Projects:</i></b>				
Special Revenue Funds	\$ 13,009,515	\$ 1,841,773	\$ 11,167,742	606.36%
<b><i>Total Special Projects:</i></b>	<b>\$ 13,009,515</b>	<b>\$ 1,841,773</b>	<b>\$ 11,167,742</b>	<b>606.36%</b>
<b><i>Transfers:</i></b>				
General Fund	\$ 2,514,089	\$ 3,947,100	\$ (1,433,011)	-36.31%
Convention & Visitors Bureau Fund	2,000	2,000	-	0.00%
Motel Tax Fund	995,566	845,566	150,000	17.74%
COVID Fund	817,500	-	817,500	100.00%
Governmental Capital Project Funds	-	4,226,463	(4,226,463)	-100.00%
Water/Wastewater Fund	2,733,900	2,638,900	95,000	3.60%
700 Main Center Fund	15,130	15,130	-	0.00%
Community Center Fund	21,800	23,800	(2,000)	-8.40%
Environmental Services Fund	775,167	783,167	(8,000)	-1.02%
Softball Complex Fund	12,000	12,000	-	0.00%
Purchasing/Print Shop Fund	-	2,000	(2,000)	-100.00%
Workers' Compensation Fund	-	200,000	(200,000)	-100.00%
Health Fund	200,000	200,000	-	0.00%
<b><i>Total Transfers:</i></b>	<b>\$ 8,087,152</b>	<b>\$ 12,896,126</b>	<b>\$ (4,808,974)</b>	<b>-37.29%</b>
<b><i>Capital Expenditures:</i></b>				
Governmental Capital Project Funds	\$ 12,437,090	\$ 12,428,338	\$ 8,752	0.07%
Utility Capital Project Funds	2,514,391	1,400,000	1,114,391	79.60%
Routine Capital Expenditures	8,371,287	9,121,187	(749,900)	-8.22%
<b><i>Total Capital Expenditures:</i></b>	<b>\$ 23,322,768</b>	<b>\$ 22,949,525</b>	<b>\$ 373,243</b>	<b>1.63%</b>
<b><i>Debt Service Fund - General</i></b>	<b>\$ 9,469,240</b>	<b>\$ 12,742,083</b>	<b>\$ (3,272,843)</b>	<b>-25.69%</b>
<b><i>Debt Service Fund - Utility</i></b>	<b>\$ 8,045,938</b>	<b>\$ 9,244,219</b>	<b>\$ (1,198,281)</b>	<b>-12.96%</b>
<b><i>Total Budget:</i></b>	<b>\$ 146,095,776</b>	<b>\$ 139,772,785</b>	<b>\$ 2,260,887</b>	<b>1.62%</b>

### Strategic/Comprehensive Plan - Budget

The Strategic/Comprehensive Plan is a collaboration of the City Council, Planning Commission, citizen input and numerous City departments working together to create a cohesive forward direction for Victoria in the upcoming years. The Comprehensive Plan focuses on five areas, each having its own policy guidance in order to plan effectively, in order to ensure current and future citizens of Victoria enjoy a greater quality of life; these five areas of the comprehensive plan are incorporated into the Fiscal Year 2021 Budget.

The City’s budget is a means of specifying performance objectives and targets and allocating resources for achieving these objectives and targets in monetary terms (*directly or indirectly*). Budgeting helps in the implementation of the City’s comprehensive plan by translating strategic objectives and policies into more specific action plans; and, enabling the City to implement its short-term and long-term plans which were developed within the framework of the City’s comprehensive plan.

The following table recaps the City’s 2021 Budget within the framework of the five key areas of the City’s comprehensive plan. *Note: Table reflects which budget cost centers or fund types are addressing the City’s Comprehensive Plan.*

Fund Type	FY 2021 Budget	City of Victoria's Comprehensive Plan				
		Land Use and Development	Mobility	Growth Capacity and Infrastructure	Economic Opportunity	Recreation and Amenities
<b>Governmental Funds:</b>						
<i>General Fund</i>						
Administration	\$ 3,494,367					
Public Safety	29,920,329					
Development	10,387,938					
Recreation	5,400,013					
Non-Departmental	1,437,145					
<b>Total General Fund</b>	<b>\$ 50,639,792</b>					
<i>Special Revenue Funds</i>	<b>18,854,408</b>					
<i>Debt Service Fund</i>	<b>9,469,240</b>					
<i>General Capital Project Fund</i>	<b>12,983,590</b>					
<b>Total Governmental Funds</b>	<b>\$ 91,947,030</b>					
<b>Enterprise Funds:</b>						
<i>Water/Wastewater Fund</i>	<b>\$ 31,463,022</b>					
<i>700 Main Center Fund</i>	<b>135,413</b>					
<i>Community Center Fund</i>	<b>780,242</b>					
<i>Environmental Services Fund</i>	<b>5,156,382</b>					
<i>Softball Complex Fund</i>	<b>12,000</b>					
<i>Riverside Park Golf Course Fund</i>	<b>1,000,847</b>					
<b>Total Enterprise Funds</b>	<b>\$ 38,547,906</b>					
<b>Internal Service Funds</b>	<b>\$ 15,600,840</b>					
<b>Total Fiscal Year 2021 Budget</b>	<b>\$ 146,095,776</b>					

### Conclusion

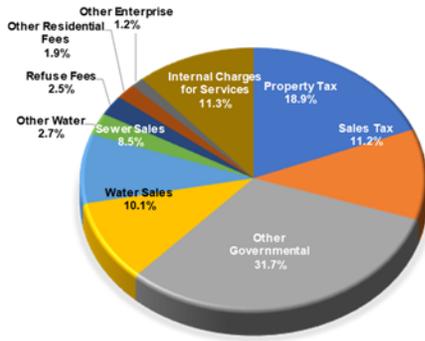
The previous discussion provided an overview of the Fiscal Year 2021 budget and key changes from the Fiscal Year 2020 budget. The following sections of the budget document provide additional discussion of the approved budget by an overall financial summary and by fund.

## Budget Overview

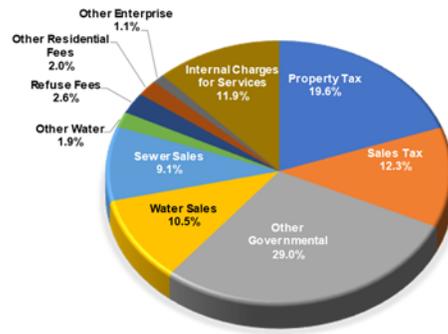
The Sources of Funds for Fiscal Year 2021 Original Budget equals \$138,580,281, an increase of \$6,716,338 or 5.1 percent, compared to Fiscal Year 2020 Original Budget, \$131,863,943.

### City of Victoria Sources of Funds

**Fiscal Year 2020 Budget**



**Fiscal Year 2021 Budget**



	Fiscal Year 2019-2020 Original Budget	% of Total	Fiscal Year 2020-2021 Original Budget	% of Total	Fiscal Year 20-21 vs 19-20 Variance	% Change from Fiscal Year 2019-2020
<b>Sources of Funds:</b>						
Property Tax*	\$ 25,814,706	19.6%	\$ 26,229,651	18.9%	\$ 414,945	1.6%
Sales Tax	16,256,000	12.3%	15,490,000	11.2%	(766,000)	-4.7%
Other Governmental	38,185,101	29.0%	43,977,266	31.7%	5,792,165	15.2%
Water Sales	13,838,000	10.5%	13,950,000	10.1%	112,000	0.8%
Sewer Sales	12,038,000	9.1%	11,812,400	8.5%	(225,600)	-1.9%
Other Water	2,506,972	1.9%	3,763,100	2.7%	1,256,128	50.1%
Refuse Fees	3,442,000	2.6%	3,444,000	2.5%	2,000	0.1%
Other Residential Fees	2,571,357	2.0%	2,569,455	1.9%	(1,902)	-0.1%
Other Enterprise	1,489,086	1.1%	1,725,748	1.2%	236,662	15.9%
Internal Charges for Services	15,722,721	11.9%	15,618,661	11.3%	(104,060)	-0.7%
<b>Total Sources of Funds:</b>	<b>131,863,943</b>	<b>100.0%</b>	<b>138,580,281</b>	<b>100.0%</b>	<b>6,716,338</b>	<b>5.1%</b>

\*Property Tax includes – Current Taxes, Delinquent Tax and Penalties & Interest.

**Original Revenue Budget is \$6.7 million higher than prior year, mainly due to following:**

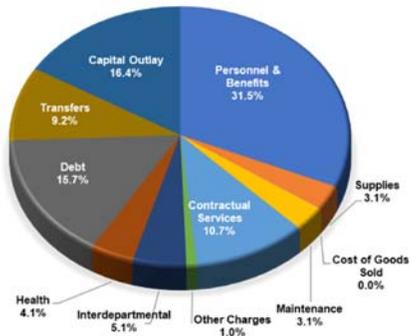
- 1) \$766K decrease in sales tax receipt, due to carryover financial effect of COVID-19.
- 2) \$415K increase in property taxes, due to an increase (est.) in NTAV of 1.5%, new improvements of \$27.7 million, and implementing a “No-New-Tax Rate M&O” of \$0.6115, per S.B.2
- 3) \$448K decrease in motel tax receipts, due to COVID-19.
- 4) \$3.3 million decrease in TxDOT Overpass Fund transfer, due to TxDOT Overpass Bonds being paid off in FY 2020.
- 5) \$1.4 million decrease in General Fund transfer, due to COVID-19.
- 6) \$2 million decrease in C.O. Bond funding; none is being proposed in FY 2021.
- 7) \$2.9 million decrease in VSTDC transfer, due to implementing less CIP projects.
- 8) \$1 million increase in Texas Parks & Wildlife Department Grant (est.), due to Riverside Park Duck Pond Project.
- 9) \$112K increase in water sales, due to current usage and sales trends.
- 10) \$1.1 million in VSTDC transfer, due to the \$2.5 million ASR Project.
- 11) \$14.3 million in new grant funding for NRCS, Harvey Mitigation, COVID-19 and COPS Grant Funds.

## Budget Overview

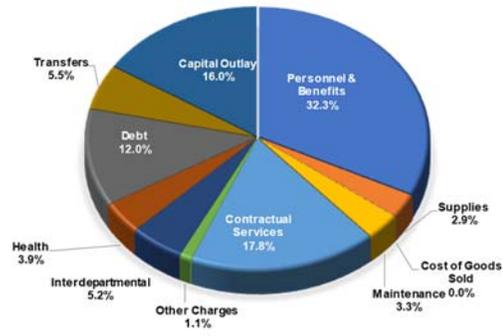
The Uses of Funds for Fiscal Year 2021 Original Budget equals \$146,095,776, an increase of \$6,322,991 or 4.5 percent, compared to Fiscal Year 2020 Original Budget, \$139,772,785.

### City of Victoria Uses of Funds

Fiscal Year 2020 Budget



Fiscal Year 2021 Proposed



	Fiscal Year 2019-2020 Original Budget	% of Total	Fiscal Year 2020-2021 Original Budget	% of Total	Fiscal Year 20-21 vs 19-20 Variance	% Change from Fiscal Year 2019-2020
<b>Uses of Funds:</b>						
Personnel & Benefits	\$ 44,030,064	31.5%	\$ 47,159,989	32.3%	\$ 3,129,925	7.1%
Supplies	4,280,744	3.1%	4,285,106	2.9%	4,362	0.1%
Cost of Goods Sold	58,802	0.0%	60,210	0.0%	1,408	0.0%
Maintenance	4,291,130	3.1%	4,812,261	3.3%	521,131	12.1%
Contractual Services	15,022,560	10.7%	25,978,080	17.8%	10,955,520	24.9%
Other Charges	1,395,331	1.0%	1,614,200	1.1%	218,869	15.7%
Interdepartmental	7,110,401	5.1%	7,527,146	5.2%	416,745	0.9%
Health	5,751,800	4.1%	5,733,686	3.9%	(18,115)	-0.3%
Debt	21,986,302	15.7%	17,515,178	12.0%	(4,471,124)	-10.2%
Transfers	12,896,126	9.2%	8,087,152	5.5%	(4,808,974)	-37.3%
Capital Outlay	22,949,525	16.4%	23,322,769	16.0%	373,244	0.8%
<b>Total Uses of Funds:</b>	<b>139,772,785</b>	<b>100.0%</b>	<b>146,095,776</b>	<b>100.0%</b>	<b>6,322,991</b>	<b>4.5%</b>

**Original Expense Budget is \$6.3 million more than prior year, mainly due to following:**

- 1) \$1.4 million decrease in Capital Construction Fund transfers, due to COVID-19.
- 2) \$1.9 million decrease in communication and building improvement projects due to Fire Station #1, Library Carpet Projects & Motorola radio payment.
- 3) \$645K decrease in Building & Custodial Services Departments' funding – departments were moved to Building & Equipment Services Fund (Internal Services Fund).
- 4) \$505K decrease in Community Appearance Services Department funding – department was moved to Environmental Services Fund.
- 5) \$209K decrease in Transit System Program funding – proposing VSTDC funding.
- 6) \$500K decrease in one-time professional services expenses.
- 7) \$3.8 million decrease in capital improvement projects, due to COVID-19 and postponing/restructuring the Capital Improvement Program.
- 8) \$3.3 million decrease in debt service payments, due to paying of TxDOT Overpass Bonds in FY 2020.
- 9) Personnel & Benefits Cost increased \$3.1M, the net result of \$1.1 million increase in City's health premium contribution; adding 4 COPS Grant Officers, 1 Grant Administrator, 1 Director of Economic Development, \$350K Public Safety Pay Program and \$601K decrease in payroll due to baseline adjustments.
- 10) Utility Fund increased \$2.5 million, the net result of \$150K increase in maintenance programs, \$256K increase in professional services (one-time expense), \$378K in one-time expense for Sewer Cleaner/Vacuum Truck, \$1.2 million decrease in debt service; \$484K increase in utility replacement projects, \$931K Wastewater Screen Project, \$1.1 million increase in Utility Capital Construction Fund and \$109K increase in General Fund transfer.

**CITY OF VICTORIA, TEXAS  
 COMBINED SUMMARY OF REVENUE, EXPENDITURES,  
 AND FUND BALANCES FOR GOVERNMENTAL FUNDS  
 FOR FISCAL YEARS 2019-2020 AND 2020-2021**

	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS					
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECT FUND	WATER / WASTEWATER FUND	700 MAIN CENTER FUND	COMMUNITY CENTER FUND	ENVIRONMENTAL SERVICES FUND	SOFTBALL COMPLEX FUND	GOLF COURSE FUND
<b>BEGINNING FUND BALANCE - AS OF OCTOBER 1,</b>	\$ 17,784,769	\$ 4,378,670	\$ 1,136,663	\$ 5,729,534	\$ 11,306,818	\$ 49,264	\$ 992,324	\$ 9,864,089	\$ 1,000	\$ 397,939
<b>REVENUES FY 21 &amp; 20:</b>										
Property Taxes	\$ 16,938,109	\$ -	\$ 9,291,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	15,490,000	-	-	-	-	-	-	-	-	-
Other Taxes	5,868,477	1,502,500	-	-	-	-	-	-	-	-
Fines and Forfeitures	882,500	-	-	-	-	-	-	-	-	-
Licenses and Permits	944,640	-	-	-	-	-	-	-	-	-
Charges for Services	2,724,675	52,500	-	-	-	-	-	-	-	-
Intergovernmental	2,480,303	15,579,323	-	5,096,183	-	-	-	-	-	-
Water Sales	-	-	-	-	13,950,000	-	-	-	-	-
Sewer Sales	-	-	-	-	11,812,400	-	-	-	-	-
Garbage Fees	-	-	-	-	-	-	-	-	-	3,444,000
Extra Cart Fees	-	-	-	-	-	-	-	-	-	308,700
Recycling Collection Fees	-	-	-	-	-	-	-	-	-	856,300
Brush & Bulky Collection Fees	-	-	-	-	-	-	-	-	-	489,771
Yard Waste Collection Fees	-	-	-	-	-	-	-	-	-	60,400
Charges for Services	-	-	-	-	894,100	245,000	-	6,000	-	171,300
Rent	-	-	-	-	-	151,400	-	-	9,840	-
Golf Fees	4,300,728	1,060,058	-	-	-	-	-	-	-	871,648
Interfund Charges - Fees	-	-	-	-	-	-	-	-	-	-
Outside Charges - Fees	-	-	-	-	-	-	-	-	-	-
Health-City's Fees	-	-	-	-	-	-	-	-	-	-
Health-Employee's Fees	-	-	-	-	-	-	-	-	-	-
Health-Retiree's Fees	-	-	-	-	-	-	-	-	-	-
Dental-City's Fees	-	-	-	-	-	-	-	-	-	-
Dental-Employee's Fees	-	-	-	-	-	-	-	-	-	-
Dental-Retiree's Fees	-	-	-	-	-	-	-	-	-	-
Miscellaneous	622,790	58,500	100,000	35,000	669,000	15,700	116,000	-	-	-
Other Financing Sources	-	-	-	-	2,500,000	-	226,000	236,000	-	32,700
<b>TOTAL REVENUES</b>	<b>\$ 50,232,222</b>	<b>\$ 18,258,881</b>	<b>\$ 9,291,542</b>	<b>\$ 7,814,272</b>	<b>\$ 29,525,500</b>	<b>\$ 151,400</b>	<b>\$ 486,700</b>	<b>\$ 6,013,455</b>	<b>\$ 12,000</b>	<b>\$ 1,075,648</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 68,016,991</b>	<b>\$ 22,637,551</b>	<b>\$ 10,528,205</b>	<b>\$ 13,543,806</b>	<b>\$ 40,832,318</b>	<b>\$ 200,664</b>	<b>\$ 1,479,024</b>	<b>\$ 15,877,544</b>	<b>\$ 13,000</b>	<b>\$ 1,473,587</b>
<b>EXPENDITURES FY 21 &amp; 20:</b>										
Personnel & Benefits	\$ 34,082,090	\$ 2,839,540	\$ -	\$ -	\$ 6,052,974	\$ -	\$ 357,332	\$ 1,643,462	\$ -	\$ 549,768
Supplies	1,955,624	115,576	-	-	1,476,796	500	27,200	306,240	-	131,040
Cost of Goods Sold	-	-	-	-	-	-	-	-	-	60,210
Maintenance	1,522,179	10,335	-	-	1,696,707	3,500	9,340	2,306	-	27,450
Contractual Services	4,064,838	12,216,173	388,500	-	2,896,903	69,500	134,496	1,560,332	-	223,229
Other Charges	729,890	639,572	-	-	138,816	-	2,600	37,493	-	9,150
Interdepartmental	4,443,778	27,859	-	-	1,745,607	33,783	69,474	778,956	-	670,000
Health	-	-	-	158,000	-	-	-	-	-	-
Debt	-	-	9,469,240	-	8,045,938	-	-	-	-	-
Transfers	2,514,089	1,815,066	-	-	2,733,900	15,130	21,800	775,167	12,000	-
Capital Outlay	1,297,304	1,190,287	-	12,437,090	6,675,381	13,000	158,000	52,426	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$ 50,639,792</b>	<b>\$ 18,854,408</b>	<b>\$ 9,469,240</b>	<b>\$ 12,983,590</b>	<b>\$ 31,463,022</b>	<b>\$ 135,413</b>	<b>\$ 780,242</b>	<b>\$ 5,156,382</b>	<b>\$ 12,000</b>	<b>\$ 1,000,847</b>
<b>ENDING FUND BALANCE - AS OF SEPTEMBER 30,</b>	<b>\$ 17,377,200</b>	<b>\$ 3,783,143</b>	<b>\$ 1,058,965</b>	<b>\$ 560,216</b>	<b>\$ 9,369,296</b>	<b>\$ 65,251</b>	<b>\$ 698,783</b>	<b>\$ 10,721,162</b>	<b>\$ 1,000</b>	<b>\$ 472,740</b>

INTERNAL SERVICE FUNDS							TOTALS		VARIANCE	
BES FUND	IT FUND	RADIO SYSTEMS FUND	PURCHASING/ PRINT SHOP FUND	SAFETY MGMT FUND	WORKERS' COMP FUND	HEALTH PLAN FUND	FY 2021 TOTAL	FY 2020 TOTAL	INCREASE / (DECREASE)	% CHNG
\$ 740,399	\$ 290,321	\$ 321,758	\$ 269,644	\$ 97,341	\$ 188,762	\$ 1,921,648	\$ 55,470,944	\$ 57,285,215	\$ (1,814,271)	-3.17%
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,229,651	\$ 25,814,706	\$ 414,945	1.61%
							15,490,000	16,256,000	(766,000)	-4.71%
							7,370,977	7,750,877	(379,900)	-4.90%
							882,500	1,049,000	(166,500)	-15.87%
							944,640	900,875	43,765	4.86%
							2,777,175	2,855,251	(78,076)	-2.73%
							23,155,809	16,461,013	6,694,796	40.67%
							13,950,000	13,838,000	112,000	0.81%
							11,812,400	12,038,000	(225,600)	-1.87%
							3,444,000	3,442,000	2,000	0.06%
							308,700	301,000	7,700	2.56%
							856,200	855,300	900	0.11%
							499,571	462,500	37,071	8.02%
							892,571	872,500	20,071	2.30%
							1,729,375	1,666,000	63,375	3.81%
							1,370,800	1,236,500	134,300	10.86%
							8,901,523	8,707,786	193,737	2.23%
							7,925,615	7,685,468	240,147	3.12%
							451,016	537,980	(86,964)	-16.16%
							4,582,225	3,542,004	1,040,221	29.37%
							1,174,000	1,409,200	(235,200)	-16.69%
							310,000	320,000	(10,000)	-3.13%
							73,092	79,173	(6,081)	-7.68%
							275,600	263,450	12,150	4.61%
							37,200	33,600	3,600	10.71%
							1,687,207	1,902,192	(214,985)	-11.29%
							3,414,096	11,485,468	(8,071,372)	-70.27%
\$ 5,013,264	\$ 1,751,807	\$ 442,368	\$ 464,888	\$ 886,117	\$ 211,500	\$ 6,848,617	\$ 138,580,281	\$ 131,863,943	\$ 6,716,338	5.09%
\$ 5,753,763	\$ 2,042,128	\$ 764,126	\$ 734,532	\$ 983,458	\$ 400,262	\$ 8,770,265	\$ 194,051,225	\$ 189,149,158	\$ 4,902,067	2.59%
\$ 572,543	\$ 707,224	\$ 9,412	\$ 242,241	\$ 103,403	\$ -	\$ -	\$ 47,159,989	\$ 44,030,064	\$ 3,129,925	7.11%
86,860	15,600	1,100	202,620	1,950	-	-	4,285,106	4,280,744	4,362	0.10%
							60,210	58,802	1,408	2.39%
505,723	567,876	423,345	13,000	500	-	-	4,812,261	4,291,130	521,131	12.14%
2,354,045	201,617	69,302	2,840	717,205	216,000	863,200	25,978,080	15,022,560	10,955,520	72.93%
1,360	23,975	2,500	19,194	9,650	-	-	1,614,200	1,395,331	218,869	15.69%
324,426	21,459	10,106	51,515	20,183	-	-	7,527,146	7,110,401	416,745	5.86%
							5,733,686	5,751,800	(18,115)	-0.31%
							17,515,178	21,986,302	(4,471,124)	-20.34%
							8,087,152	12,896,126	(4,808,974)	-37.29%
							23,322,769	22,949,525	373,244	1.63%
\$ 5,037,956	\$ 1,759,593	\$ 564,105	\$ 531,410	\$ 852,891	\$ 216,000	\$ 6,638,886	\$ 146,095,776	\$ 139,772,785	\$ 6,322,991	4.52%
\$ 715,807	\$ 282,535	\$ 200,021	\$ 203,122	\$ 130,567	\$ 184,262	\$ 2,131,379	\$ 47,955,449	\$ 49,376,373	\$ (1,420,924)	-2.88%



## **All Funds Summary of Revenues and Expenditures**

**COMBINED SUMMARY OF REVENUE, EXPENDITURES,  
AND FUND BALANCES / WORKING CAPITAL  
FOR FISCAL YEARS 2019-2020 AND 2020-2021**

<b>BEGINNING FUND BALANCES/WORKING CAPITAL BY FUND</b>					
	<b>FISCAL YEAR 2017-2018 ACTUAL</b>	<b>FISCAL YEAR 2018-19 ACTUAL</b>	<b>FISCAL YEAR 2019-20 BUDGET</b>	<b>FISCAL YEAR 2019-20 PROJECTED</b>	<b>FISCAL YEAR 2020-21 BUDGET</b>
<b>Fund:</b>					
General Fund	\$ 16,262,367	\$ 20,719,733	\$ 18,035,874	\$ 20,187,646	\$ 17,784,769
Special Revenue Fund	1,734,261	2,597,203	3,459,089	3,372,848	4,378,670
Debt Service Fund	1,146,764	1,138,152	1,094,813	1,196,519	1,136,663
Capital Project Fund	2,335,567	1,842,932	10,703,812	16,530,393	5,729,534
Water/Wastewater Fund	24,723,874	30,879,280	9,265,424	13,840,652	11,306,818
700 Main Center Fund	71,350	71,339	93,896	95,817	49,264
Community Center Fund	1,101,579	1,310,692	1,433,459	1,475,251	992,324
Environmental Services Fund	8,326,063	9,038,976	9,043,615	9,487,942	9,864,089
Softball Complex Fund	1,000	1,000	1,000	1,000	1,000
Riverside Park Golf Course Fund	-	69,846	314,836	321,333	397,939
Building & Equipment Services Fund	675,703	606,042	615,467	643,144	740,399
Information Technology fund	363,627	273,845	302,827	382,768	290,321
Radio Systems Fund	227,017	276,115	292,728	324,223	321,758
Purchasing/Print Shop Fund	55,280	56,045	221,612	222,489	269,644
Safety Management Fund	13,692	(2,787)	45,503	49,690	97,341
Workers' Compensation Fund	139,791	415,768	468,914	373,196	188,762
Health Plan Fund	2,881,007	1,699,446	1,892,346	1,509,228	1,921,648
<b>COMBINED FUND TOTAL:</b>	<b>\$ 60,058,942</b>	<b>\$ 70,993,627</b>	<b>\$ 57,285,215</b>	<b>\$ 70,014,139</b>	<b>\$ 55,470,943</b>

**COMBINED SUMMARY OF REVENUE, EXPENDITURES,  
AND FUND BALANCES / WORKING CAPITAL  
FOR FISCAL YEARS 2019-2020 AND 2020-2021**

<b>REVENUE BY FUND</b>					
	<b>FISCAL YEAR 2017-2018 ACTUAL</b>	<b>FISCAL YEAR 2018-19 ACTUAL</b>	<b>FISCAL YEAR 2019-20 BUDGET</b>	<b>FISCAL YEAR 2019-20 PROJECTED</b>	<b>FISCAL YEAR 2020-21 BUDGET</b>
<b>Fund:</b>					
General Fund	\$ 50,961,105	\$ 50,206,697	\$ 49,826,385	\$ 49,018,962	\$ 50,232,222
Special Revenue Fund	4,628,026	4,350,172	4,447,504	5,230,056	18,258,881
Debt Service Fund	36,065,100	10,771,803	12,670,030	19,148,668	9,391,542
Capital Project Fund	5,743,689	24,778,499	13,311,888	7,415,032	7,814,272
Water/Wastewater Fund	32,633,325	26,889,454	28,382,972	27,071,673	29,525,500
700 Main Center Fund	151,730	151,455	151,400	151,486	151,400
Community Center Fund	752,125	745,851	443,900	185,100	486,700
Environmental Services Fund	5,789,942	6,006,491	6,013,357	5,963,077	6,013,455
Softball Complex Fund	10,000	12,000	12,000	9,500	12,000
Riverside Park Gold Course Fund	885,642	890,695	881,786	997,756	1,075,648
Building & Equipment Services Fund	5,146,747	5,144,936	5,041,754	5,784,164	5,013,364
Information Technology fund	1,204,810	1,304,018	1,304,498	1,301,042	1,751,807
Radio Systems Fund	513,827	519,494	508,540	509,846	442,368
Purchasing/Print Shop Fund	354,900	466,395	629,032	631,831	464,888
Safety Management Fund	762,815	853,406	893,570	893,070	886,117
Workers' Compensation Fund	382,292	220,557	213,900	210,345	211,500
Health Plan Fund	6,601,884	7,872,698	7,131,427	6,864,664	6,848,617
<b>COMBINED FUND REVENUE TOTAL:</b>	<b>\$ 152,587,959</b>	<b>\$ 141,184,621</b>	<b>\$ 131,863,943</b>	<b>\$ 131,386,273</b>	<b>\$ 138,580,281</b>

\*Note: The following one-time revenues are included in the above revenues

<b>ONE TIME REVENUES:</b>					
General Fund	\$ 32,891	\$ 195,372	\$ 579,821	\$ 429,821	\$ 900,000
Water/Wastewater Fund	248,225	328,945	157,822	157,822	240,000
Community Center Fund	-	-	-	-	26,000
Environmental Services Fund	-	48,933	62,357	62,357	23,000
Building & Equipment Services Fund	-	-	-	-	2,500
Information Technology Fund	-	-	-	-	120,000
Purchasing/Print Shop Fund	-	-	-	-	6,000
Safety Management Fund	-	-	-	-	5,000
<b>Total One-time Revenues:</b>	<b>\$ 281,116</b>	<b>\$ 573,250</b>	<b>\$ 800,000</b>	<b>\$ 650,000</b>	<b>\$ 1,322,500</b>

**COMBINED SUMMARY OF REVENUE, EXPENDITURES,  
AND FUND BALANCES / WORKING CAPITAL  
FOR FISCAL YEARS 2019-2020 AND 2020-2021**

<b>EXPENDITURES BY FUND</b>					
	<b>FISCAL YEAR 2017-2018 ACTUAL</b>	<b>FISCAL YEAR 2018-19 ACTUAL</b>	<b>FISCAL YEAR 2019-20 BUDGET</b>	<b>FISCAL YEAR 2019-20 PROJECTED</b>	<b>FISCAL YEAR 2020-21 BUDGET</b>
<b>Fund:</b>					
General Fund	\$ 46,503,739	\$ 50,764,088	\$ 54,412,084	\$ 51,421,840	\$ 50,639,792
Special Revenue Fund	3,765,084	3,753,458	4,178,725	6,841,770	18,854,408
Debt Service Fund	36,073,712	10,713,437	12,742,083	19,208,524	9,469,240
Capital Project Fund	6,236,324	13,565,815	16,812,801	18,215,891	12,983,590
Water/Wastewater Fund	26,477,919	27,717,038	28,995,391	29,605,507	31,463,022
700 Main Center Fund	151,741	126,977	205,875	198,039	135,413
Community Center Fund	543,012	571,241	815,464	668,027	780,242
Environmental Services Fund	5,077,029	5,498,440	5,386,325	5,586,930	5,156,382
Softball Complex Fund	10,000	12,000	12,000	9,500	12,000
Riverside Park Gold Course Fund	815,796	920,338	953,466	921,150	1,000,847
Building & Equipment Services Fund	5,216,408	5,181,187	5,037,029	5,686,909	5,037,956
Information Technology fund	1,294,592	1,194,719	1,384,288	1,393,488	1,759,593
Radio Systems Fund	464,729	467,473	509,465	512,311	564,105
Purchasing/Print Shop Fund	354,135	368,061	608,877	584,676	531,410
Safety Management Fund	779,294	800,086	817,512	845,262	852,891
Workers' Compensation Fund	106,315	332,589	415,500	394,779	216,000
Health Plan Fund	7,783,445	8,062,882	6,485,900	6,452,244	6,638,886
<b>COMBINED FUND EXPENSE TOTAL:</b>	<b>\$ 141,653,275</b>	<b>\$ 130,049,829</b>	<b>\$ 139,772,785</b>	<b>\$ 148,546,847</b>	<b>\$ 146,095,777</b>

\*Note: The following one-time expenses are included in the above expenditures

<b>ONE TIME EXPENSE:</b>					
General Fund	\$ 2,366,497	\$ 4,202,149	\$ 5,750,818	\$ 3,718,754	\$ 1,887,376
Special Revenue Fund	8,682	18,098	75,000	50,000	151,361
Water/Wastewater Fund	3,565,838	1,106,929	1,433,869	1,433,869	3,441,577
700 Main Center Fund	32,891	-	75,750	75,414	13,000
Community Center Fund	3,855	-	2,000	2,000	1,500
Environmental Services Fund	1,185,309	730,762	855,579	855,579	501,436
Building & Equipment Services Fund	1,244	-	-	-	6,710
Information Technolog Fund	38,239	-	76,802	76,802	100,000
Radio Systems Fund	1,244	-	-	-	59,210
Purchasing/Print Shop Fund	3,731	2,335	2,000	2,000	-
Safety Management Fund	2,487	-	-	-	-
Worker' Compensation Fund	-	-	200,000	200,000	-
<b>Total One-time Expense:</b>	<b>\$ 7,210,017</b>	<b>\$ 6,060,273</b>	<b>\$ 8,471,818</b>	<b>\$ 6,414,418</b>	<b>\$ 6,162,170</b>

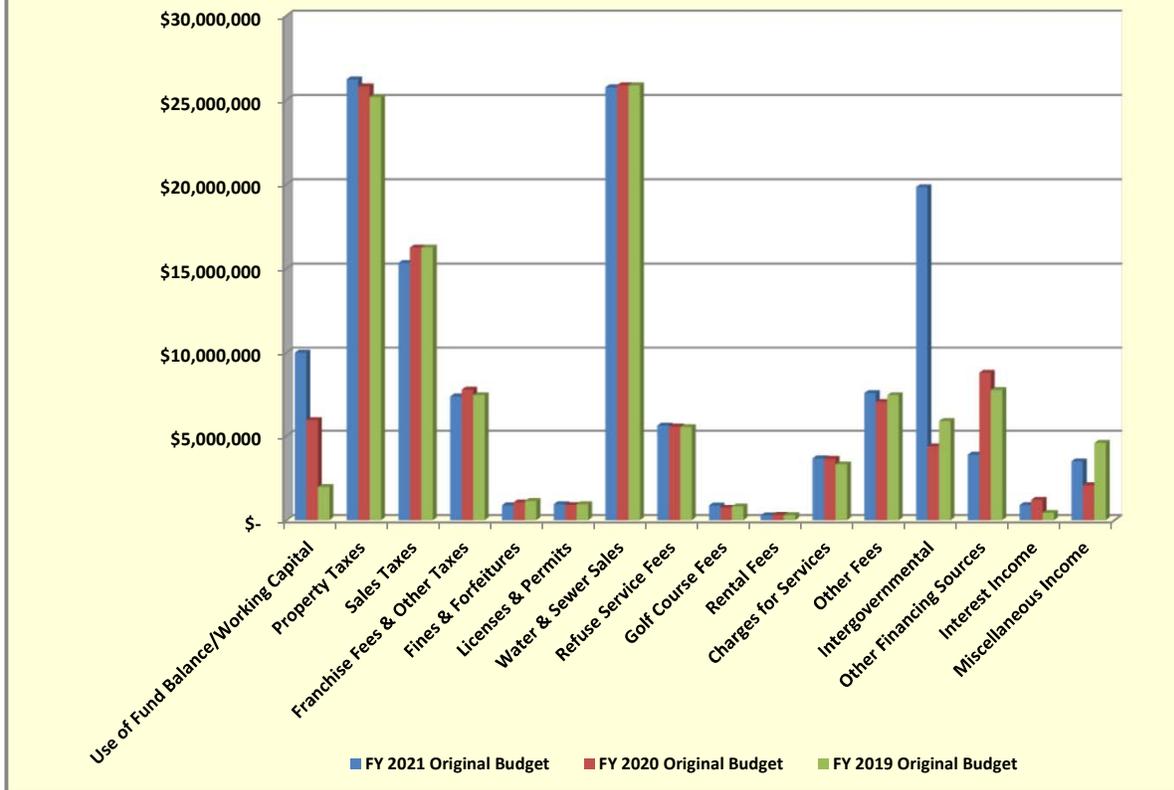
**COMBINED SUMMARY OF REVENUE, EXPENDITURES,  
AND FUND BALANCES / WORKING CAPITAL  
FOR FISCAL YEARS 2019-2020 AND 2020-2021**

<b>ENDING FUND BALANCES/WORKING CAPITAL BY FUND</b>					
	<b>FISCAL YEAR 2017-2018 ACTUAL</b>	<b>FISCAL YEAR 2018-19 ACTUAL</b>	<b>FISCAL YEAR 2019-20 BUDGET</b>	<b>FISCAL YEAR 2019-20 PROJECTED</b>	<b>FISCAL YEAR 2020-21 BUDGET</b>
<b>Fund:</b>					
General Fund	\$ 20,719,733	\$ 20,162,342	\$ 13,450,175	\$ 17,784,768	\$ 17,377,200
Special Revenue Fund	2,597,203	3,193,917	3,727,868	1,761,134	3,783,143
Debt Service Fund	1,138,152	1,196,518	1,022,760	1,136,663	1,058,965
Capital Project Fund	1,842,932	13,055,616	7,202,899	5,729,534	560,216
Water/Wastewater Fund	30,879,280	30,051,696	8,653,005	11,306,818	9,369,296
700 Main Center Fund	71,339	95,817	39,421	49,264	65,251
Community Center Fund	1,310,692	1,485,302	1,061,895	992,324	698,783
Environmental Services Fund	9,038,976	9,547,027	9,670,647	9,864,089	10,721,162
Softball Complex Fund	1,000	1,000	1,000	1,000	1,000
Riverside Park Golf Course Fund	69,846	40,203	243,156	397,939	472,740
Building & Equipment Services Fund	606,042	569,791	620,192	740,399	715,807
Information Technology fund	273,845	383,144	223,037	290,321	282,535
Radio Systems Fund	276,115	328,136	291,803	321,758	200,021
Purchasing Fund	56,045	154,379	241,767	269,644	203,122
Safety Management Fund	(2,787)	50,533	121,561	97,498	130,567
Workers' Compensation Fund	415,768	303,736	267,314	188,762	184,262
Health Plan Fund	1,699,446	1,509,262	2,537,873	1,921,648	2,131,379
<b>COMBINED FUND TOTAL:</b>	<b>\$ 70,993,627</b>	<b>\$ 82,128,419</b>	<b>\$ 49,376,373</b>	<b>\$ 52,853,563</b>	<b>\$ 47,955,449</b>



## **All Funds - Revenues and Expenditures Net Effect of Interfund Transfers and Charges**

**Total City Revenues - Net of Interfund Charges & Transfers**

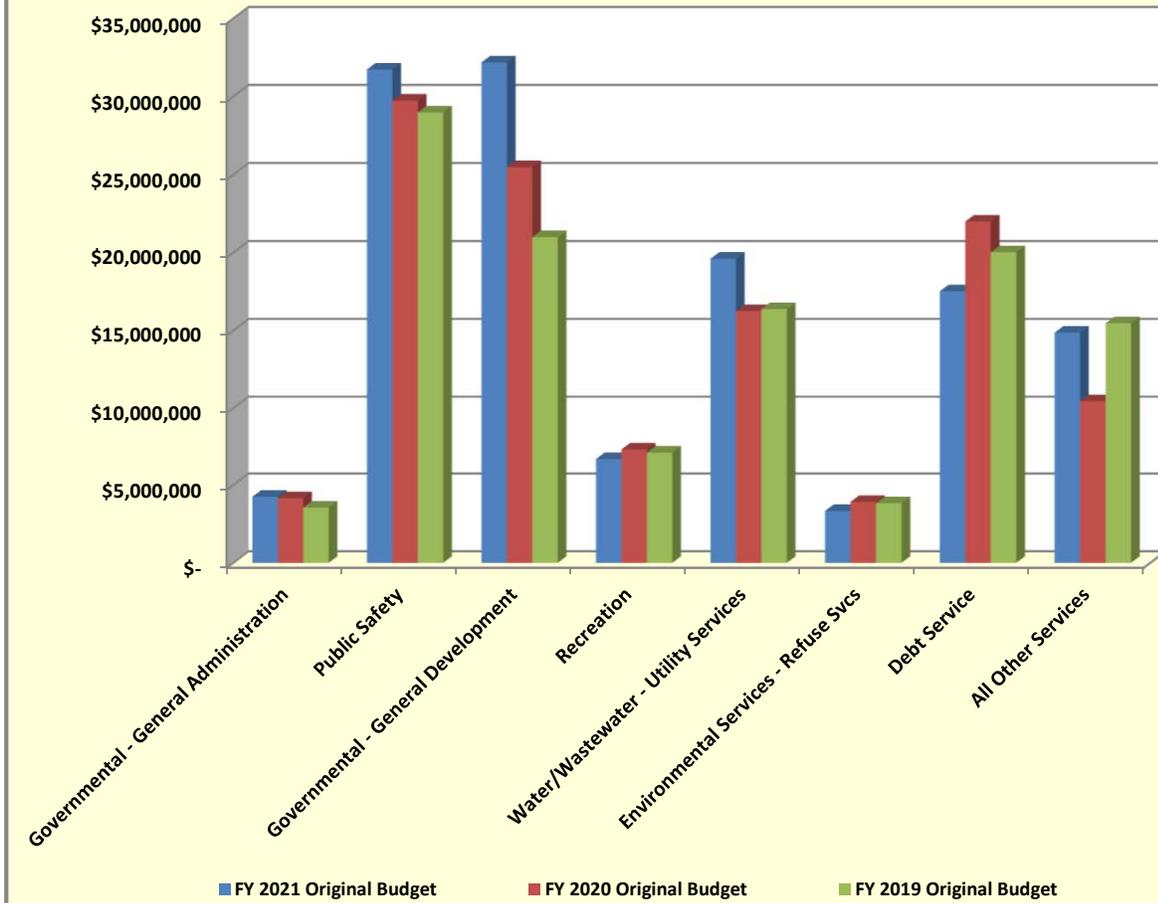


	<b><i>FY 2021 Original Budget</i></b>	<b><i>FY 2020 Original Budget</i></b>	<b><i>FY 2019 Original Budget</i></b>
Use of Fund Balance/Working Capital	\$ 10,007,289	\$ 5,941,794	\$ 1,965,430
Property Taxes	26,229,651	25,814,706	25,172,367
Sales Taxes	15,340,000	16,256,000	16,256,000
Franchise Fees & Other Taxes	7,345,977	7,750,877	7,420,000
Fines & Forfeitures	882,500	1,049,000	1,135,800
Licenses & Permits	944,640	900,875	942,490
Water & Sewer Sales	25,762,400	25,876,000	25,876,000
Refuse Service Fees	5,617,215	5,563,800	5,529,930
Golf Course Fees	872,748	731,786	815,936
Rental Fees	284,600	309,600	296,850
Charges for Services	3,668,115	3,641,891	3,310,230
Other Fees	7,546,133	7,019,668	7,418,932
Intergovernmental	19,838,132	4,384,340	5,886,721
Other Financing Sources	3,890,501	8,752,738	7,721,655
Interest Income	892,817	1,200,770	433,027
Miscellaneous Income	3,494,085	2,072,298	4,583,694
<b><i>Total City Revenues - Net of Interfund Charges &amp; Transfers:</i></b>	<b><i>\$ 132,616,803</i></b>	<b><i>\$ 117,266,143</i></b>	<b><i>\$ 114,765,062</i></b>
<b><i>Total Interfund Charges</i></b>	<b><i>\$ 7,925,615</i></b>	<b><i>\$ 7,685,468</i></b>	<b><i>\$ 8,503,081</i></b>
<b><i>Total Transfer Ins</i></b>	<b><i>\$ 8,045,152</i></b>	<b><i>\$ 12,854,126</i></b>	<b><i>\$ 8,124,563</i></b>
<b><i>Less: Use Fund Balance/Working Capital</i></b>	<b><i>\$ (10,007,289)</i></b>	<b><i>\$ (5,941,794)</i></b>	<b><i>\$ (1,965,430)</i></b>
<b><i>Total Budgeted City Revenues:</i></b>	<b><i>\$ 138,580,281</i></b>	<b><i>\$ 131,863,943</i></b>	<b><i>\$ 129,427,276</i></b>

**TOTAL CITY FUNDS REVENUE - NET OF INTERFUND TRANSFERS & CHARGES**

	<i>FY 2021</i>	<i>FY 2020</i>	<i>Increase /</i>	
	<i>Original Budget</i>	<i>Original Budget</i>	<i>(Decrease)</i>	
<i>Total Use of Fund Balance/Working Capital:</i>	\$ 10,007,289	\$ 5,941,794	\$ 4,065,495	68.4%
<i>Total Property Taxes:</i>	\$ 26,229,651	\$ 25,814,706	\$ 414,945	1.6%
<i>Sales Tax (General Fund):</i>	\$ 15,340,000	\$ 16,256,000	\$ (916,000)	-5.6%
<i>Total Franchise &amp; Other Taxes:</i>	\$ 7,345,977	\$ 7,750,877	\$ (404,900)	-5.2%
<i>Fines &amp; Forfeitures (General Fund):</i>	\$ 882,500	\$ 1,049,000	\$ (166,500)	-15.9%
<i>Licenses &amp; Permits (General Fund):</i>	\$ 944,640	\$ 900,875	\$ 43,765	4.9%
<i>Water Sales (Water/Wastewater Fund):</i>	\$ 13,950,000	\$ 13,838,000	\$ 112,000	0.8%
<i>Sewer Sales (Water/Wastewater Fund):</i>	\$ 11,812,400	\$ 12,038,000	\$ (225,600)	-1.9%
<i>Garbage Fees (Environmental Serv. Fund):</i>	\$ 3,444,000	\$ 3,442,000	\$ 2,000	0.1%
<i>Extra Cart Fees (Environmental Serv. Fund):</i>	\$ 320,000	\$ 311,900	\$ 8,100	2.6%
<i>Recycling Collection Fees (Environ. Serv. Fund):</i>	\$ 691,000	\$ 690,600	\$ 400	0.1%
<i>Brush &amp; Bulky Collection Fees (Environ. Serv. Fd.):</i>	\$ 489,771	\$ 462,500	\$ 27,271	5.9%
<i>Yard Waste Collection Fees (Environ. Serv. Fund):</i>	\$ 492,444	\$ 466,000	\$ 26,444	5.7%
<i>Household Hazardous Waste Fee (Environ. Serv. Fd.):</i>	\$ 154,000	\$ 153,800	\$ 200	0.1%
<i>Landfill Renovar Royalty (Environ. Serv. Fund):</i>	\$ 26,000	\$ 37,000	\$ (11,000)	-29.7%
<i>Riverside Park Golf Course Fund:</i>	\$ 872,748	\$ 731,786	\$ 140,962	100.0%
<i>Total Rental Fees:</i>	\$ 284,600	\$ 309,600	\$ (25,000)	-8.1%
<i>Total Charges for Services:</i>	\$ 3,668,115	\$ 3,641,891	\$ 26,224	0.7%
<i>Total Other Fees:</i>	\$ 7,546,133	\$ 7,019,668	\$ 526,465	7.5%
<i>Total Intergovernmental:</i>	\$ 19,838,132	\$ 4,384,340	\$ 15,453,792	352.5%
<i>Total Other Financing Sources:</i>	\$ 3,890,501	\$ 8,752,738	\$ (4,862,237)	-55.6%
<i>Total Interest Income:</i>	\$ 892,817	\$ 1,200,770	\$ (307,953)	-25.6%
<i>Total Miscellaneous:</i>	\$ 4,067,561	\$ 1,996,236	\$ 2,1230	1.1%
<b>Total City Funds Revenue - Net of Interfund Charges &amp; Transfers :</b>	<b>\$ 133,190,279</b>	<b>\$ 117,190,081</b>	<b>\$ 13,950,103</b>	<b>11.9%</b>

**Total City Expenditures/Expenses - Net of Interfund Charges & Transfers**



	<b><i>FY 2021 Original Budget</i></b>	<b><i>FY 2020 Original Budget</i></b>	<b><i>FY 2019 Original Budget</i></b>
Governmental - General Administration	\$ 4,244,410	\$ 4,147,555	\$ 3,544,377
Public Safety	31,728,453	29,737,302	28,976,811
Governmental - General Development	32,182,675	25,469,103	20,988,713
Recreation	6,665,261	7,284,036	7,080,582
Water/Wastewater - Utility Services	19,602,819	16,248,941	16,369,199
Environmental Services - Refuse Svcs	3,329,742	3,913,576	3,832,601
Debt Service	17,515,178	21,986,302	20,014,113
All Other Services	14,856,471	10,446,376	15,458,339
<b><i>Total City Expenditures/Expenses - Net of Interfund Charges &amp; Transfers :</i></b>	<b><i>\$ 130,125,009</i></b>	<b><i>\$ 119,233,191</i></b>	<b><i>\$ 116,264,735</i></b>
<b><i>Total Interfund Charges</i></b>	<b><i>\$ 7,925,615</i></b>	<b><i>\$ 7,685,468</i></b>	<b><i>\$ 8,503,081</i></b>
<b><i>Total Transfer Outs</i></b>	<b><i>\$ 8,045,152</i></b>	<b><i>\$ 12,854,126</i></b>	<b><i>\$ 8,124,563</i></b>
<b><i>Total Budgeted City Expenditures/Expenses:</i></b>	<b><i>\$ 146,095,776</i></b>	<b><i>\$ 139,772,785</i></b>	<b><i>\$ 132,892,379</i></b>

**TOTAL CITY EXPENDITURES - NET OF INTERFUND TRANSFERS & CHARGES**

	<i>FY 2021</i>	<i>FY 2020</i>	<i>Increase /</i>	
	<i>Original Budget</i>	<i>Original Budget</i>	<i>(Decrease)</i>	
<i>Total Governmental - General Administration:</i>	\$ 4,244,410	\$ 4,147,555	\$ 96,855	2.3%
<i>Total Public Safety:</i>	\$ 31,728,453	\$ 29,737,302	\$ 1,991,151	6.7%
<i>Total Governmental - General Development:</i>	\$ 32,182,675	\$ 25,469,103	\$ 6,713,572	26.4%
<i>Total Recreation:</i>	\$ 6,665,261	\$ 7,284,036	\$ (618,775)	-8.5%
<i>Total Water/Wastewater - Utility Services:</i>	\$ 19,602,819	\$ 16,248,941	\$ 3,353,878	20.6%
<i>Total Environmental Services - Refuse Services:</i>	\$ 3,329,742	\$ 3,913,576	\$ (583,834)	-14.9%
<i>Total Debt Service:</i>	\$ 17,515,178	\$ 21,986,302	\$ (4,471,124)	-20.3%
<i>Total All Other Services:</i>	<u>\$ 14,945,034</u>	<u>\$ 14,613,201</u>	<u>\$ 943,420</u>	6.5%
<i>Total City Expenditures/Expenses - Net of Interfund Charges &amp; Transfers:</i>	<u><u>\$ 130,213,572</u></u>	<u><u>\$ 123,400,016</u></u>	<u><u>\$ 7,425,143</u></u>	6.0%



## **All Funds – Analysis of Transfers In & Out**

*Transfers In & Out Analysis*

	<i>FY 2020</i>		<i>FY 2021</i>	
	<i>Transfer In</i>	<i>Transfer Out</i>	<i>Transfer In</i>	<i>Transfer Out</i>
<b><u>GOVERNMENTAL FUNDS:</u></b>				
<b><u>General Fund:</u></b>				
Water/Wastewater Operating Fund	\$ 2,594,900	\$ -	\$ 2,703,900	\$ -
Community Center Operating Fund	19,800	-	19,800	-
Environmental Services Operating Fund	587,167	-	587,167	-
General Capital Project Funds	-	3,762,100	-	2,383,089
Emergency Management Fund	-	131,000	-	131,000
Other Special Revenue	-	-	-	-
COVID-19 Fund	-	-	600,000	-
Softball Complex Fund	12,000	-	12,000	-
Riverside Park Golf Course Fund	-	-	-	-
700 Main Center Fund	15,130	-	15,130	-
Workers' Compensation Fund	129,821	-	-	-
Health Fund - H.S.A	-	54,000	-	-
<b>Sub-total:</b>	<b>\$ 3,358,818</b>	<b>\$ 3,947,100</b>	<b>\$ 3,937,997</b>	<b>\$ 2,514,089</b>
<b><u>Trust &amp; Agency Fund</u></b>				
Health Fund (General Fund Portion)	\$ -	\$ 158,000	\$ -	\$ 158,000
<b>Sub-total:</b>	<b>\$ -</b>	<b>\$ 158,000</b>	<b>\$ -</b>	<b>\$ 158,000</b>
<b><u>Emergency Management Fund:</u></b>				
General Fund	\$ 131,000	-	\$ 131,000	\$ -
<b>Sub-total:</b>	<b>\$ 131,000</b>	<b>\$ -</b>	<b>\$ 131,000</b>	<b>\$ -</b>
<b><u>Motel Tax Fund:</u></b>				
Community Center Operating Fund	\$ -	\$ -	\$ -	\$ 200,000
Community Center Building Fund	-	150,000	-	-
Convention & Visitors Bureau	-	695,566	-	795,566
<b>Sub-total:</b>	<b>\$ -</b>	<b>\$ 845,566</b>	<b>\$ -</b>	<b>\$ 995,566</b>
<b><u>Convention &amp; Visitors Bureau:</u></b>				
Motel Tax	\$ 695,566	\$ -	\$ 795,566	\$ -
Health Fund - OPEB/W.C.	-	2,000	-	2,000
<b>Sub-total:</b>	<b>\$ 695,566</b>	<b>\$ 2,000</b>	<b>\$ 795,566</b>	<b>\$ 2,000</b>
<b><u>COVID-19 Fund:</u></b>				
General Fund	\$ -	\$ -	\$ -	\$ 600,000
Water/Wastewater Operating Fund	-	-	-	150,000
Community Center Operating Fund	-	-	-	26,000
Environmental Services Operating Fund	-	-	-	8,000
Building & Equipment Services Fund	-	-	-	2,500
Information Technology Fund	-	-	-	20,000
Purchasing/Print Shop Fund	-	-	-	6,000
Safety Management Fund	-	-	-	5,000
<b>Sub-total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 817,500</b>
<b><u>Debt Service Fund:</u></b>				
General Capital Project Funds	\$ 3,226,463	\$ -	\$ -	\$ -
<b>Sub-total:</b>	<b>\$ 3,226,463</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>General Capital Project Funds:</u></b>				
General Fund	\$ 3,762,100	\$ -	\$ 2,383,089	\$ -
Debt Service Fund	-	3,226,463	-	-
Health Fund - OPEB/WC	-	1,000,000	-	-
<b>Sub-total:</b>	<b>\$ 3,762,100</b>	<b>\$ 4,226,463</b>	<b>\$ 2,383,089</b>	<b>\$ -</b>

*Transfers In & Out Analysis*

	FY 2020		FY 2021	
	Transfer In	Transfer Out	Transfer In	Transfer Out
<b>ENTERPRISE FUNDS:</b>				
<u><i>Water/Wastewater Operating Fund:</i></u>				
General Fund	\$ -	\$ 2,594,900	\$ -	\$ 2,703,900
Utility Capital Project Funds	-	-	-	-
Health Fund - OPEB/W.C.	-	30,000	-	30,000
Health Fund - H.S.A	-	14,000	-	-
Workers' Compensation Fund	22,822	-	-	-
COVID-19 Fund	-	-	150,000	-
<b>Sub-total:</b>	<b>\$ 22,822</b>	<b>\$ 2,638,900</b>	<b>\$ 150,000</b>	<b>\$ 2,733,900</b>
<u><i>700 Main Center Fund:</i></u>				
General Fund	\$ -	\$ 15,130	\$ -	\$ 15,130
<b>Sub-total:</b>	<b>\$ -</b>	<b>\$ 15,130</b>	<b>\$ -</b>	<b>\$ 15,130</b>
<u><i>Community Center Operating Fund:</i></u>				
General Fund	\$ -	\$ 19,800	\$ -	\$ 19,800
Health Fund - OPEB/W.C.	-	4,000	-	2,000
Motel Tax Fund	-	-	200,000	-
COVID-19 Fund	-	-	26,000	-
<b>Sub-total:</b>	<b>\$ -</b>	<b>\$ 23,800</b>	<b>\$ 226,000</b>	<b>\$ 21,800</b>
<u><i>Community Center Building Fund:</i></u>				
Motel Tax Fund	\$ 150,000	\$ -	\$ -	\$ -
<b>Sub-total:</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u><i>Environmental Services Operating Fund:</i></u>				
General Fund	\$ -	\$ 587,167	\$ -	\$ 587,167
Health Fund - OPEB/W.C.	-	16,000	-	8,000
Workers' Compensation Fund	47,357	-	-	-
Environmental Services Closure/Post-Closure Fund	-	180,000	-	180,000
COVID-19 Fund	-	-	8,000	-
<b>Sub-total:</b>	<b>\$ 47,357</b>	<b>\$ 783,167</b>	<b>\$ 8,000</b>	<b>\$ 775,167</b>
<u><i>Environmental Services Closure/Post-Closure Fund:</i></u>				
Environmental Services Operating Fund	\$ 180,000	\$ -	\$ 180,000	\$ -
<b>Sub-total:</b>	<b>\$ 180,000</b>	<b>\$ -</b>	<b>\$ 180,000</b>	<b>\$ -</b>
<u><i>Softball Complex Fund:</i></u>				
General Fund	\$ -	\$ 12,000	\$ -	\$ 12,000
<b>Sub-total:</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ 12,000</b>
<b>INTERNAL SERVICES:</b>				
<u><i>Building &amp; Equipment Services Fund:</i></u>				
COVID-19 Fund	\$ -	\$ -	\$ 2,500	\$ -
<b>Sub-total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ -</b>
<u><i>Information Technology Fund:</i></u>				
COVID-19 Fund	\$ -	\$ -	\$ 20,000	\$ -
<b>Sub-total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<u><i>Purchasing/Print Shop Fund:</i></u>				
Health Fund - H.S.A	\$ -	\$ 2,000	\$ -	\$ -
COVID-19 Fund	-	-	6,000	-
<b>Sub-total:</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>
<u><i>Safety Management Fund:</i></u>				
COVID-19 Fund	\$ -	\$ -	\$ 5,000	\$ -
<b>Sub-total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>
<u><i>Workers' Compensation Fund:</i></u>				
Other Funds	\$ -	\$ 200,000	\$ -	\$ -
<b>Sub-total:</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>
<u><i>Health Plan Fund:</i></u>				
Other Fund - OPEB/W.C.	\$ 1,210,000	\$ -	\$ 200,000	\$ -
Other Funds - H.S.A.	70,000	-	-	-
<b>Sub-total:</b>	<b>\$ 1,280,000</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>
<b>Total Transfers:</b>	<b>\$ 12,854,126</b>	<b>\$ 12,854,126</b>	<b>\$ 8,045,152</b>	<b>\$ 8,045,152</b>



## **Analysis of Tax Rate**



**Analysis of Appraised Values and Tax Rate  
Fiscal Year 2020-2021**

**City of Victoria, Texas - Appraisal Values Information:**

	FY 2021 / 2020 Tax Roll	FY 2020 / 2019 Tax Roll	Increase / (Decrease)	% Change
<b>a. Taxable Appraised Values (TAV) Net Increase Calculation:</b>				
• ARB Approved Appraised Values - <i>Certified Tax Roll</i> :	\$ 4,397,102,805	\$ 4,291,164,670	\$ 105,938,135	2.47%
• ARB Under Protest Values (use lowest value):	88,693,747	118,731,196	(30,037,449)	-25.30%
• Total Appraised Value Roll:	\$ 4,485,796,552	\$ 4,409,895,866	\$ 75,900,686	1.72%
• Total Frozen Appraised Values:	(748,905,320)	(713,511,813)	(35,393,507)	4.96%
• Net Taxable Appraised Values:	\$ 3,736,891,232	\$ 3,696,384,053	\$ 40,507,179	1.10%
• Frozen Taxable Appraised Values:	597,264,306	566,353,817	30,910,489	5.46%
• Net Taxable Appraised Values - Adjusted:	\$ 4,334,155,538	\$ 4,262,737,870	\$ 71,417,668	1.68%
	FY 2021 / 2020 Tax Roll	FY 2020 / 2019 Tax Roll	Increase / (Decrease)	% Change
<b><i>Certified Taxable Appraised Values</i></b>				
• Residential Appraised Values:	\$ 2,788,311,542	\$ 2,660,919,643	\$ 127,391,899	4.79%
• Land (no Ag.) Appraised Values:	40,894,179	43,185,236	(2,291,057)	-5.31%
• Commercial/Industrial/Utility Appraised Values:	1,512,094,101	1,534,755,970	(22,661,869)	-1.48%
• Agricultural/Farming Appraised Values:	833,273	848,741	(15,468)	-1.82%
• Special Inventory Values:	50,774,610	46,896,240	3,878,370	8.27%
• Exempt Property Appraised Values:	4,195,100	4,558,840	(363,740)	-7.98%
	<u>\$ 4,397,102,805</u>	<u>\$ 4,291,164,670</u>	<u>\$ 105,938,135</u>	2.47%
Total New Taxable Annexed Property Values	\$ -	\$ -		
Total New Improvements Values	\$ 13,013,930	\$ 125,879,151		
New Taxable Improvements Values / New Taxable Personal Property	\$ 27,493,249	\$ 35,628,963		
New Taxable Appraised Values	<u>\$ 40,507,179</u>	<u>\$ 161,508,114</u>		
	FY 2021	FY 2020		
<b>b. No-New- Revenue Tax Rate / Effective Tax Rate:</b>	\$0.6122	\$0.5960		
<b>c. Voter-Approved Tax Rate / Rollback Tax Rate - per Ordinance</b>	\$0.6208	\$0.6115		
<b>d. Proposed Tax Rate:</b>	\$0.6115	(1) \$0.6115		
<b>(1) Tax rate analysis:</b>	FY 2021	FY 2020	Difference	
• General Fund - Maintenance & Operating Tax Rate	\$0.3658	\$0.3617	\$0.0041	
• Debt Service Fund - Debt Tax Rate - Debt Service Fund	\$0.2457	\$0.2498	(\$0.0041)	
Total Tax Rate	<u>\$0.6115</u>	<u>\$0.6115</u>	<u>\$0.0000</u>	



<i>2020 vs 2019 Certified ARB Approved Market Values</i>	Approved 2020 Tax Roll		Approved 2019 Tax Roll		2020 vs. 2019	% Inc / (Dec)
		%/Total		%/Total		
Residence (single & multifamily)	\$ 2,892,046,138	57.07%	\$ 2,771,621,345	55.55%	\$ 120,424,793	4.34%
Vacant Lot	29,137,184	0.57%	31,582,380	0.63%	(2,445,196)	-7.74%
Qualified Open-space Land (agricultural or timber)	27,454,964	0.54%	27,029,559	0.54%	425,405	1.57%
Farm and Ranch Improvements on Qualified Open-space Land	259,791	0.01%	265,191	0.01%	(5,400)	-2.04%
Rural Land, not Qualified for Open-space and Resd. Improv.	11,756,995	0.23%	11,602,856	0.23%	154,139	1.33%
Commercial Real Property	770,376,762	15.20%	791,498,946	15.86%	(21,122,184)	-2.67%
Industrial and Manufacturing Real Property	188,830,490	3.73%	183,013,240	3.67%	5,817,250	3.18%
Oil and Gas	46,010	0.00%	18,030	0.00%	27,980	155.19%
Gas Distribution System	6,067,170	0.12%	5,347,830	0.11%	719,340	13.45%
Electric Company	60,423,360	1.19%	54,869,310	1.10%	5,554,050	10.12%
Telephone Company	6,669,340	0.13%	6,702,840	0.13%	(33,500)	-0.50%
Railroad	8,911,730	0.18%	8,581,970	0.17%	329,760	3.84%
Pipelane Company	2,093,610	0.04%	1,926,840	0.04%	166,770	8.66%
Cable Television Company	10,092,690	0.20%	10,535,830	0.21%	(443,140)	-4.21%
Other Type of Utilities	4,937,430	0.10%	3,804,110	0.08%	1,133,320	29.79%
Commercial Personal Property	406,958,810	8.03%	398,053,500	7.98%	8,905,310	2.24%
Industrial Personal Property	234,685,970	4.63%	285,514,320	5.72%	(50,828,350)	-17.80%
Mobile Homes and other Tangible Personal Property	10,758,116	0.21%	11,213,596	0.22%	(455,480)	-4.06%
Residential Real Property held as Inventory - Developers	7,188,210	0.14%	7,169,080	0.14%	19,130	0.27%
Special Inventory - i.e. vehicles, equip., boats, housing inventory	43,586,400	0.86%	39,727,160	0.80%	3,859,240	9.71%
Total Exempt Property - i.e. VISD, COV, VC,	345,436,747	6.82%	339,088,274	6.80%	6,348,473	1.87%
<b>Total ARB Approved Market Values:</b>	<b>\$ 5,067,717,917</b>		<b>\$ 4,989,166,207</b>		<b>\$ 78,551,710</b>	1.57%
Qualified Open-space Land (agricultural or timber)						
Less:						
a. Agricultural/Productivity Values:	\$ (26,881,482)		\$ (26,446,009)		\$ (435,473)	1.65%
b. Homestead Cap Values:	(15,430,241)		(28,908,177)		13,477,936	-46.62%
c. Market Values Exemptions:	(628,303,389)		(642,647,351)		14,343,962	-2.23%
<b>Certified Taxable Appraised Value - Tax Roll</b>	<b>\$ 4,397,102,805</b>		<b>\$ 4,291,164,670</b>		<b>\$ 105,938,135</b>	2.47%
<b>ARB Under Protest Values</b>	<b>88,693,747</b>		<b>118,731,196</b>		<b>(30,037,449)</b>	-25.30%
<b>Total Frozen Appraised Values</b>	<b>(748,905,320)</b>		<b>(713,511,813)</b>		<b>(35,393,507)</b>	4.96%
<b>Net Taxable Appraised Values:</b>	<b>\$ 3,736,891,232</b>		<b>\$ 3,696,384,053</b>		<b>\$ 40,507,179</b>	1.10%
<b>Frozen Taxable Appraised Values:</b>	<b>597,264,306</b>		<b>566,353,817</b>		<b>30,910,489</b>	5.46%
<b>Adjusted Net Taxable Appraised Values:</b>	<b>\$ 4,334,155,538</b>		<b>\$ 4,262,737,870</b>		<b>\$ 71,417,668</b>	1.68%

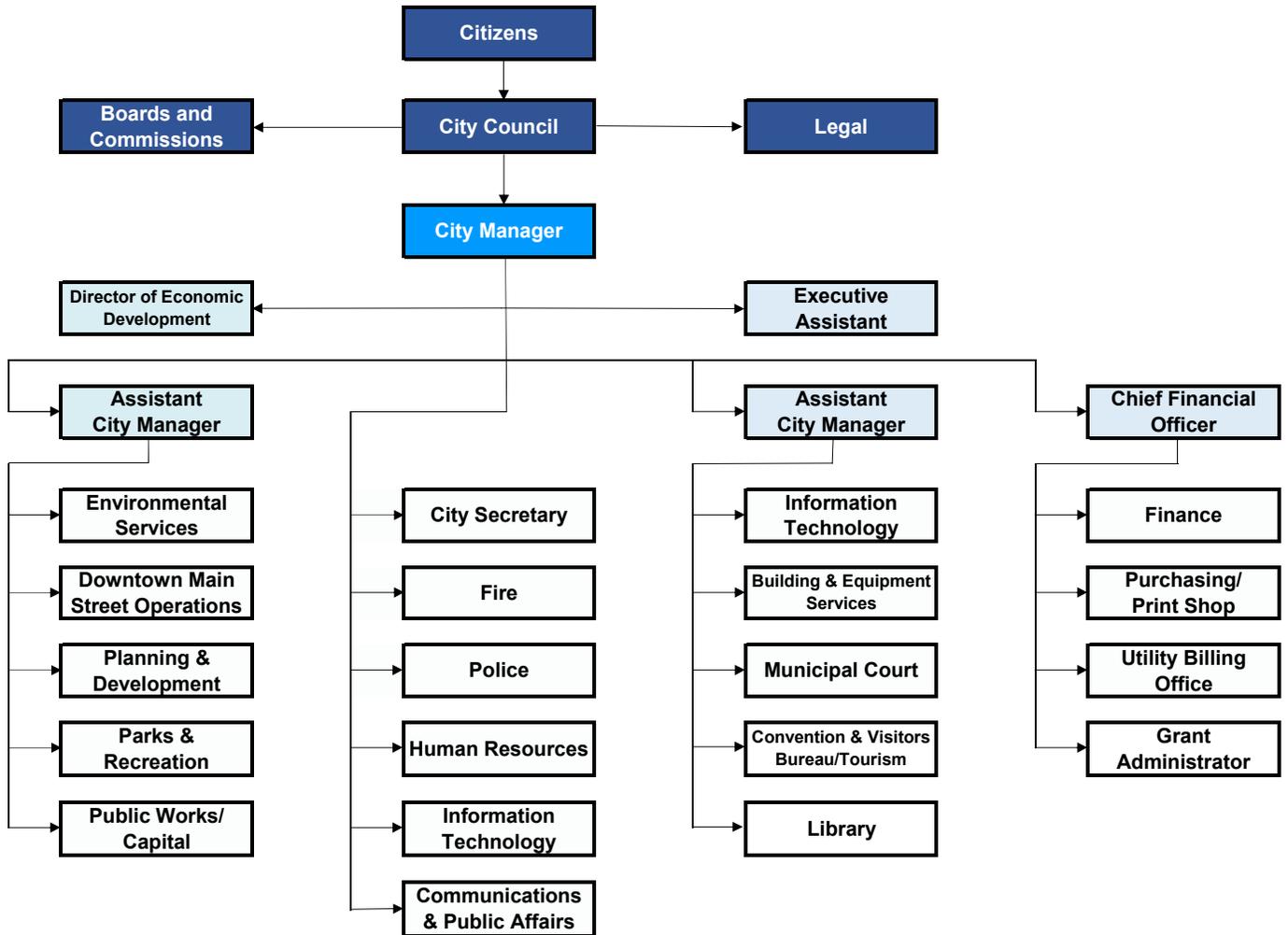
**DEPARTMENT/RESPONSIBILITY CENTER MATRIX**

Department	Responsibility Center							
	General Admin.	Public Safety	Development	General Services	Recreation	Water & Wastewater	Envir. Services	Internal Service
City Manager	■							
Finance	■							
Legal	■							
Human Resources	■							
City Secretary	■							
Communications & Public Affairs	■							
Convention & Visitors Bureau	■							
Police		■						
Fire		■						
Municipal Court		■						
Development Services Admin.			■					
Planning			■					
Development Center			■					
Downtown Main Street Operations			■					
Code Enforcement							■	
Geographic Information System			■					
Engineering			■					
Streets			■					
Traffic Control			■					
Parks & Recreation					■			
Library					■			
Utility Billing Office						■		
Water						■		
Water Plant						■		
Wastewater						■		
PreTreatment						■		
Wastewater Treatment Plant						■		
Environmental							■	
700 Main Center				■				
Community Center					■			
Air Quality							■	
Solid Waste							■	
Recycling							■	
Brush & Bulky Item Collection							■	
Yard Waste							■	
Community Appearance							■	
Softball Complex					■			
Riverside Park Golf Course					■			
Fleet Services								■
Building Services				■				
Custodial Services				■				
Information Technology								■
Radio System								■
Purchasing								■
Safety Management								■
Workers' Compensation								■
Print Shop								■
Health								■

**DEPARTMENT - DIVISION ASSIGNMENT BY FUND**

<b>General Fund</b>	<b>Water/ Wastewater Fund</b>	<b>700 Main Center Fund</b>	<b>Community Center Fund</b>	<b>Environ. Services Fund</b>	<b>Softball Complex Fund</b>	<b>Riverside Park Golf Course Fund</b>	<b>Internal Service Fund</b>
City Manager	Utility Billing	700 Main	Community	Air Quality	Softball Complex	Riverside Park	Building & Equip.
Finance	Office	Center	Center	Solid Waste		Golf Course	Services
Legal	Water			Recycling			Information
Human Resources	Water Plant			Brush & Bulky			Technology
City Secretary	Wastewater			Yard Waste			Radio System
Communications & Public Affairs	PreTreatment			Community			Purchasing/ Print Shop
	Wastewater			Appearance			
Police	Treatment Plant						Safety Mgmt.
Fire	Environmental						Workers' Comp.
Municipal Court							Print Shop
Development Services Admin.							Health
Planning Services							
Development Center							
Code Enforcement							
Geographic Information System (GIS)							
Engineering							
Street							
Traffic Control							
Parks & Recreation							
Library							
Convention & Visitors Bureau							

**ORGANIZATIONAL CHART**



## Strategic Planning and Budget Process – Fiscal Year 2020-2021

<i>January</i>	<ul style="list-style-type: none"> <li>• Review personnel charts with Human Resources and Department Heads to verify currently approved staffing levels in preparation of salary projections for forthcoming fiscal year.</li> <li>• City Manager and Assistant City Manager meet with Department Heads to identify individual departmental needs and discuss expectations for the forthcoming budget season.</li> <li>• Budget forms distributed to City Department Heads to begin preparation of Fiscal Year 2020-2021 submissions.</li> </ul>
<i>February</i>	<ul style="list-style-type: none"> <li>• Prepare preliminary fund year-end projections and review with City Manager in preparation of future meetings with Department Heads regarding expectations for the coming fiscal year.</li> </ul>
<i>March</i>	<ul style="list-style-type: none"> <li>• Finance Department begins personnel/salary projections for new fiscal year based on various scenarios as directed by City Manager.</li> <li>• Evaluate current revenue fees and prepare recommendations for changes.</li> <li>• Review working capital of internal service funds; calculate proposed internal service fees.</li> <li>• Completed departmental budget submissions due back to Finance.</li> </ul>
<i>April</i>	<ul style="list-style-type: none"> <li>• Prepare first projections of Fiscal Year 2020-2021 General Fund.</li> </ul>
<i>May</i>	<ul style="list-style-type: none"> <li>• Six month financial review and early financial projections on all funds.</li> <li>• Prepare Budget Workpapers for 2020-2021 proposed budgets for all major funds.</li> <li>• City Council participates in reviewing mission and vision statements, 5-year Capital Improvement Program and discuss long-range strategic plan.</li> <li>• Deliver preliminary recommendations to Department Heads.</li> </ul>
<i>June</i>	<ul style="list-style-type: none"> <li>• Follow-up meetings between budget team and Department Heads.</li> <li>• Revise budget projections to include changes resulting from follow-up meetings.</li> <li>• City Council and Staff participate in budget work sessions for Proposed Fiscal Year 2020-2021 Budget.</li> <li>• Budget work sessions.</li> </ul>
<i>July</i>	<ul style="list-style-type: none"> <li>• Prepare final draft of proposed budget.</li> <li>• Work session to review updated Strategic/2035 Comprehensive Plan.</li> </ul>
<i>August</i>	<ul style="list-style-type: none"> <li>• Proposed budget officially delivered to City Council.</li> <li>• Work sessions on proposed budget.</li> <li>• Public Hearings on proposed budget and proposed tax rate.</li> </ul>
<i>September</i>	<ul style="list-style-type: none"> <li>• Council adoption of Fiscal Year 2020-2021 Budget on 9/1/20.</li> <li>• Council adoption of Tax Rate on 9/1/20.</li> </ul>
<i>October</i>	<ul style="list-style-type: none"> <li>• Budget becomes effective.</li> <li>• Prepare approved budget document.</li> <li>• City Council and Staff participate in planning sessions for Capital Improvement Projects</li> </ul>
<i>November-December</i>	<ul style="list-style-type: none"> <li>• Monitor budget and revenue stream in order to make necessary recommendations to City Manager and City Council.</li> <li>• Begin preparation of first quarterly report to City Council.</li> </ul>
<i>October 2020-September 2021</i>	<ul style="list-style-type: none"> <li>• Process to Amend the Budget – the City Council in case of grave public necessity may amend the original budget to authorize emergency expenditures to meet unusual and unforeseen conditions, which could not by reasonable diligence, thought and attention have been included in the original budget.</li> </ul>



## **Governmental Funds**

---

**Governmental funds are those through which most governmental functions of the City are financed. The following governmental fund types are maintained by the City:**

**General Fund  
Hurricane Harvey Fund  
Special Revenue Funds  
Debt Service Fund  
Capital Projects Fund**

---



## General Fund

---

This fund is used to account for resources traditionally associated with governments, which are not required to be accounted for in another fund. Departments accounted for in this fund include:

**General Administration:**

City Manager & Council  
Finance  
Legal  
Human Resources  
City Secretary  
Communications & Public  
Affairs

**Building Services:**

Building Services  
Custodial

**Recreation:**

Parks & Recreation  
Library  
Community Appearance

**Public Safety:**

Police  
Fire  
Municipal Court

**Development:**

Development Services Administration  
Planning Services  
Development Center/Inspections  
Code Enforcement  
Geographic Information System (GIS)  
Engineering  
Street  
Traffic Control

---

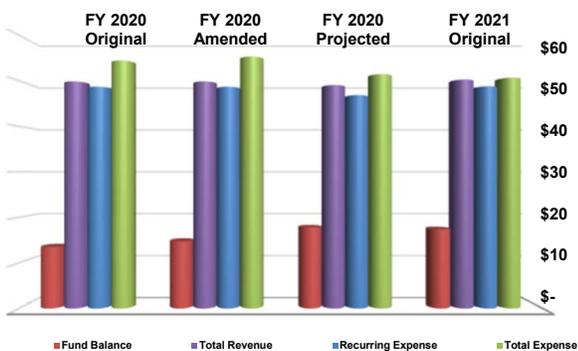


**GENERAL FUND  
PRO FORMA SCHEDULE OF  
FUND BALANCE POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>BEGINNING FUND BALANCE</b>						
Undesignated Fund Balance	\$ 18,035,874	\$ 19,303,860	\$ 19,303,860	\$ 17,784,769	\$ -	\$ (251,105)
Reserved for Encumbrances	-	883,786	883,786	-	-	-
<b>Total Fund Balance, October 1</b>	<b>\$ 18,035,874</b>	<b>\$ 20,187,646</b>	<b>\$ 20,187,646</b>	<b>\$ 17,784,769</b>	<b>\$ -</b>	<b>\$ (251,105)</b>
<b>REVENUES:</b>						
Taxes and Franchise Fees	\$ 38,528,016	\$ 38,528,016	\$ 38,096,960	\$ 38,296,586	\$ (431,056)	\$ (231,430)
Licenses and Permits	900,875	900,875	910,940	944,640	10,065	43,765
Intergovernmental	2,358,920	2,358,920	2,345,197	2,480,303	(13,723)	121,383
Charges for Services	2,685,175	2,685,175	2,630,576	2,724,675	(54,599)	39,500
Fines and Forfeitures	1,049,000	1,049,000	776,650	882,500	(272,350)	(166,500)
Miscellaneous	602,850	602,850	537,790	622,790	(65,060)	19,940
Other Financing Sources	3,701,549	3,701,549	3,720,849	4,280,728	19,300	579,179
<b>Total Revenues</b>	<b>\$ 49,826,385</b>	<b>\$ 49,826,385</b>	<b>\$ 49,018,962</b>	<b>\$ 50,232,222</b>	<b>\$ (807,423)</b>	<b>\$ 405,837</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 67,862,259</b>	<b>\$ 70,014,031</b>	<b>\$ 69,206,609</b>	<b>\$ 68,016,991</b>	<b>\$ (807,423)</b>	<b>\$ 154,732</b>
<b>EXPENDITURES:</b>						
General Administration	\$ 2,906,644	\$ 2,923,462	\$ 2,889,621	\$ 3,494,367	\$ (33,840)	\$ 587,723
Public Safety	30,800,950	30,958,303	29,858,952	29,920,329	(1,099,351)	(880,621)
Development	12,898,761	13,492,155	11,081,438	10,387,938	(2,410,717)	(2,510,823)
Building Services	644,812	644,812	576,316	-	(68,496)	(644,812)
Recreation	5,455,388	5,571,610	5,312,582	5,400,013	(259,027)	(55,375)
Community Appearance	504,717	504,717	470,363	-	(34,354)	(504,717)
Non-Departmental	1,200,812	1,200,812	1,232,568	1,437,145	31,756	236,333
<b>Total Expenditures</b>	<b>\$ 54,412,084</b>	<b>\$ 55,295,870</b>	<b>\$ 51,421,840</b>	<b>\$ 50,639,792</b>	<b>\$ (3,874,031)</b>	<b>\$ (3,772,292)</b>
<b>ENDING FUND BALANCE</b>						
Undesignated Fund Balance	\$ 13,450,175	\$ 14,718,161	\$ 17,784,769	\$ 17,377,200	\$ 3,066,608	\$ 3,927,025
<b>Total Fund Balance, September 30</b>	<b>\$ 13,450,175</b>	<b>\$ 14,718,161</b>	<b>\$ 17,784,769</b>	<b>\$ 17,377,200</b>	<b>\$ 3,066,608</b>	<b>\$ 3,927,025</b>
<b>Months of Reserves</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expenditures will be funded with Fund Balance (excess amount over the minimum Fund Balance requirement).





**CITY OF VICTORIA, TEXAS  
GENERAL FUND - REVENUES  
FOR THE CORRESPONDING FISCAL YEAR PRESENTED**

	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Actual	Fiscal Year 2020-21 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>TAXES AND FRANCHISE FEES:</b>						
TAXES-ADVALRM CURR	\$ 16,106,139	\$ 16,106,139	\$ 16,106,139	\$ 16,568,109	\$ -	\$ 461,970
PENALTIES & INTEREST	220,000	220,000	220,000	220,000	-	-
TAXES AV DELINQUENT	145,000	145,000	-	150,000	(145,000)	5,000
SALES TAX REVENUE	16,256,000	16,256,000	16,010,000	15,490,000	(246,000)	(766,000)
BINGO TAX	60,000	60,000	66,504	70,000	6,504	10,000
FRANCHISE TAX - AEP	2,000,000	2,000,000	1,974,039	2,000,000	(25,961)	-
REPUBLIC WASTE INC.	1,068,000	1,068,000	1,161,600	1,156,000	93,600	88,000
WSTE MGMT FRAN FEE	955,477	955,477	941,000	955,477	(14,477)	-
TELECOMMUNIC.FRANCH.	417,000	417,000	380,000	380,000	(37,000)	(37,000)
SUDDENLINK COMMUNICATIONS	752,000	752,000	703,328	752,000	(48,672)	-
CENTERPOINT	345,000	345,000	329,000	345,000	(16,000)	-
VICT CO ELEC COOP	195,000	195,000	205,350	210,000	10,350	15,000
AT&T NODES ROW FEE	8,400	8,400	-	-	(8,400)	(8,400)
Sub-total:	<b>\$ 38,528,016</b>	<b>\$ 38,528,016</b>	<b>\$ 38,096,960</b>	<b>\$ 38,296,586</b>	<b>\$ (431,056)</b>	<b>\$ (231,430)</b>
<b>LICENSES AND PERMITS</b>						
LIQUOR LICENSES	\$ 264,000	\$ 264,000	\$ 274,000	\$ 274,000	\$ 10,000	\$ 10,000
VITAL STATISTICS	103,000	103,000	115,000	125,000	12,000	22,000
GARAGE SALE PERMITS	16,000	16,000	10,000	16,000	(6,000)	-
REMOTE CERTIFICATION	21,000	21,000	30,000	30,000	9,000	9,000
AMUSEMNT MACH PRMT	11,000	11,000	8,800	11,000	(2,200)	-
TRANSF AMB SERVICE	615	615	685	685	70	70
POOL HALL PERMITS	375	375	375	375	-	-
GAME ROOM PERMITS	5,460	5,460	-	-	(5,460)	(5,460)
ITINERANT LICENSES	5,000	5,000	1,000	1,000	(4,000)	(4,000)
TAXICAB OPER LICENSE	1,400	1,400	1,150	1,150	(250)	(250)
SEXUALLY ORIENT BUS	150	150	150	150	-	-
TRASH HAULERS PERMIT	35	35	35	35	-	-
MOBILE FOOD VENDOR	4,200	4,200	-	-	(4,200)	(4,200)
LIMOUSINE PERMITS	440	440	335	335	(105)	(105)
TAXICAB BUS LICENSES	130	130	120	120	(10)	(10)
WRECKER PERMITS	25,035	25,035	26,685	26,685	1,650	1,650
BUILDING LICENSES	50,000	50,000	50,000	50,000	-	-
BUILDING PERMITS	250,000	250,000	250,000	265,000	-	15,000
ELECTRICAL PERMITS	50,000	50,000	50,000	50,000	-	-
MECHANICAL PERMITS	48,000	48,000	48,000	48,000	-	-
PLUMBING PERMITS	45,000	45,000	44,500	45,000	(500)	-
STREET VENDOR PERMIT	35	35	105	105	70	70
Sub-total:	<b>\$ 900,875</b>	<b>\$ 900,875</b>	<b>\$ 910,940</b>	<b>\$ 944,640</b>	<b>\$ 10,065</b>	<b>\$ 43,765</b>
<b>INTERGOVERNMENTAL</b>						
VICTORIA COUNTY FIRE	\$ 1,835,000	\$ 1,835,000	\$ 1,835,000	\$ 1,835,000	\$ -	\$ -
SALES TAX REIMB SERV	367,820	367,820	367,820	473,853	-	106,033
SPORTS COMPLEX	50,000	50,000	31,000	53,000	(19,000)	3,000
ADULT SOFTBALL COMPLEX	12,000	12,000	9,500	12,000	(2,500)	-
SPRING LEAGUE FEES	21,600	21,600	15,530	20,000	(6,070)	(1,600)
WINTER LEAGUE	1,400	1,400	1,450	1,450	50	50
FALL LEAGUE	21,300	21,300	19,000	19,000	(2,300)	(2,300)
SUMMER LEAGUE	21,800	21,800	21,800	23,000	-	1,200
TOURNAMENT FEES	3,000	3,000	3,000	3,000	-	-
IN LIEU OF TAXES	25,000	25,000	41,097	40,000	16,097	15,000
Sub-total:	<b>\$ 2,358,920</b>	<b>\$ 2,358,920</b>	<b>\$ 2,345,197</b>	<b>\$ 2,480,303</b>	<b>\$ (13,723)</b>	<b>\$ 121,383</b>
<b>CHARGES FOR SERVICES</b>						
PLAT REVIEW FEES	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
MAP SALES	75	75	35	35	(40)	(40)
FLOOD PLAIN DEV PRMT	3,000	3,000	3,000	3,000	-	-
CATEGORY 1 PLAT FEES	1,000	1,000	1,910	1,910	910	910
CATEGORY 4 PLAT FEES	3,200	3,200	3,215	3,200	15	-
VARIANCE REQ FEES	1,000	1,000	1,335	1,000	335	-
CAT 11 PLAT FEE	700	700	1,320	700	620	-
DEED APPR REVW FEE	800	800	1,580	1,230	780	430



**CITY OF VICTORIA, TEXAS  
GENERAL FUND - REVENUES  
FOR THE CORRESPONDING FISCAL YEAR PRESENTED**

	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Actual	Fiscal Year 2020-21 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
PLAT VAC REVIEW FEE	6,000	6,000	6,000	6,000	-	-
IMPROVEMENT REVIEW FEE	1,100	1,100	1,100	1,100	-	-
AMBULANCE SUPPLEMENT	450,000	450,000	300,000	300,000	(150,000)	(150,000)
EMERGICON REVENUE	1,940,000	1,940,000	2,082,000	2,112,000	142,000	172,000
FMO JURISDICTION FEE	-	-	-	5,000	-	5,000
VICTORIA PUBLIC LIBR	56,000	56,000	40,000	56,000	(16,000)	-
ACC REPORT FEES	5,200	5,200	4,781	4,700	(419)	(500)
FALSE ALARM FEES	19,400	19,400	19,400	19,400	-	-
ESCORT FEES	32,000	32,000	29,500	32,000	(2,500)	-
R V PARK	27,000	27,000	35,000	40,000	8,000	13,000
RECREATION PROG	20,000	20,000	10,000	25,000	(10,000)	5,000
PAVILIONS & GAZEBOS	31,300	31,300	14,200	25,000	(17,100)	(6,300)
SPLASPAD	2,400	2,400	1,200	2,400	(1,200)	-
WEEDY LOT	75,000	75,000	65,000	75,000	(10,000)	-
Sub-total:	\$ 2,685,175	\$ 2,685,175	\$ 2,630,576	\$ 2,724,675	\$ (54,599)	\$ 39,500
<b>FINES AND FORFEITURES</b>						
DEF DRIV COURSE FEE	11,000	11,000	5,300	7,000	(5,700)	(4,000)
CRIM & TRAF VIOLATIO	950,000	950,000	701,000	800,000	(249,000)	(150,000)
COURT COSTS	60,000	60,000	47,200	50,000	(12,800)	(10,000)
PARKING VIOLATIONS	1,000	1,000	150	500	(850)	(500)
TIME PMT-CITY PORTIO	27,000	27,000	23,000	25,000	(4,000)	(2,000)
Sub-total:	\$ 1,049,000	\$ 1,049,000	\$ 776,650	\$ 882,500	\$ (272,350)	\$ (166,500)
<b>MISCELLANEOUS</b>						
INTEREST REVENUE	\$ 400,000	\$ 400,000	\$ 410,000	\$ 420,000	\$ 10,000	\$ 20,000
MISCELLANEOUS REV	200,000	200,000	125,000	200,000	(75,000)	-
OTHER PROP RENT	1,750	1,750	1,750	1,750	-	-
RET CHECK FEES	200	200	150	150	(50)	(50)
EVGRN CEMETERY	900	900	890	890	(10)	(10)
Sub-total:	\$ 602,850	\$ 602,850	\$ 537,790	\$ 622,790	\$ (65,060)	\$ 19,940
<b>OTHER FINANCING SOURCES</b>						
SALVAGE / MAT SALES	\$ 80,000	\$ 80,000	\$ 102,000	\$ 80,000	\$ 22,000	\$ -
CONVENIENCE FEE CHRG	6,500	6,500	3,800	6,500	(2,700)	-
TRANSFER FROM WORKERS COMP	129,821	129,821	129,821	-	-	(129,821)
TRANS FROM W/WW	2,594,900	2,594,900	2,594,900	2,703,900	-	109,000
TRANS FROM COM CT	19,800	19,800	19,800	19,800	-	-
TRANS FROM SOL WS	587,167	587,167	587,167	587,167	-	-
TRANSFER FROM 700	15,130	15,130	15,130	15,130	-	-
TRANS FROM COVID-19 FUND	-	-	-	600,000	-	600,000
RADIO SYS. & 911 USE	268,231	268,231	268,231	268,231	-	-
Sub-total:	\$ 3,701,549	\$ 3,701,549	\$ 3,720,849	\$ 4,280,728	\$ 19,300	\$ 579,179
<b>Total General Fund Revenues:</b>	<b>\$ 49,826,385</b>	<b>\$ 49,826,385</b>	<b>\$ 49,018,962</b>	<b>\$ 50,232,222</b>	<b>\$ (807,423)</b>	<b>\$ 405,837</b>



**GENERAL FUND  
PRO FORMA SCHEDULE OF  
FUND BALANCE POSITION**

**REVENUE VARIANCE COMMENTS:**

<b>Revenue Categories</b>	<b>Fiscal Year 2019-2020 Amended</b>	<b>Fiscal Year 2019-2020 Projected</b>	<b>Variance</b>	<b>Comments</b>
1. Delinquent Taxes	\$ 145,000	\$ -	\$ (145,000)	• Due to Court Order refunds.
2. Franchise Tax	5,800,877	5,760,821	(40,056)	• Due to the net result of various franchise tax revenue coming in under budget.
3. Sales Tax Revenue	16,256,000	16,010,000	(246,000)	• Due to the economic effect of COVID-19 and Oil/Gas Industry.
4. Amb. Supplement	450,000	300,000	(150,000)	• Due Tx HHSC reimbursement payment trends.
5. EMS Ambulance	1,940,000	2,082,000	142,000	• Due to rate increase and collection trends.
6. Municipal Court	1,049,000	776,650	(272,350)	• Due to collection trends.
7. Miscellaneous	200,000	125,000	(75,000)	• Due to the economic effect of COVID-19.
8. Net Other Revenue	23,985,508	23,964,491	(21,017)	
<b>Total:</b>	<b>\$ 49,826,385</b>	<b>\$ 49,018,962</b>	<b>\$ (807,423)</b>	

**EXPENDITURE VARIANCE COMMENTS:**

<b>Expenditure Categories</b>	<b>Fiscal Year 2019-2020 Amended</b>	<b>Fiscal Year 2019-2020 Projected</b>	<b>Variance</b>	<b>Comments</b>
1. Personnel Services	\$ 33,827,581	\$ 32,840,122	\$ (987,460)	• Due to the net result of overtime and vacancies.
2. Supplies	1,948,847	1,778,174	(170,673)	• Mainly due to fuel cost.
3. Professional Services	1,737,984	1,660,747	(77,237)	• Mainly due to County Jail Contract.
4. Street Striping Program	399,472	168,157	(231,314)	• Fiscal Year 2020 Street Striping Program was moved to Fiscal Year 2021.
5. Education & Training	421,636	270,654	(150,982)	• Due to COVID-19.
6. Light & Heating	1,302,085	1,274,200	(27,885)	• Due to weather pattern.
7. Transf. to Const. Fund	3,762,100	2,244,211	(1,517,889)	• Seal Coat Program came in \$42K under budget; Residential Street Program came in \$426K under budget; and, moving N. Height Ph VI \$1.1M Project to FY 2021.
8. Bldg. & Improvements	989,942	260,180	(729,763)	• Mainly due to postponing Fire Station #1 building improvement project.
9. Other Structure Improv.	252,120	204,120	(48,000)	• Mainly due to postponing De Leon Plaza Grass Replacement Project.
10. Net Other Expenses	10,654,102	\$ 10,721,275	67,173	
<b>Total:</b>	<b>\$ 55,295,870</b>	<b>\$ 51,421,840</b>	<b>\$ (3,874,031)</b>	



**GENERAL FUND  
PRO FORMA SCHEDULE OF  
FUND BALANCE POSITION**

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020	2020-2021		
	Original	Original		
1. Property Tax Revenue	\$ 16,106,139	\$ 16,568,109	\$ 461,970	<ul style="list-style-type: none"> <li>Assume 1.1% growth in the taxable appraised values;</li> <li>Assume implementing the same tax rate as last fiscal year;</li> <li>Assume an overall tax rate of 61.15¢, same as last fiscal year; M&amp;O tax rate of 36.58¢, an increase of 0.41¢; debt tax rate of 24.57¢, decrease 0.41¢.</li> <li>"No-New-Revenue Tax Rate" (Effective Tax Rate) = \$0.6122 / 61.22¢</li> <li>"Voter Approved Tax Rate" (Rollback Tax Rate) = \$0.6208 / 62.08¢</li> <li>Assume new construction improvement values of \$27.5 million.</li> </ul>
2. Franchise Tax	5,800,877	5,868,477	67,600	Mainly due to Republic Waste Inc. landfill royalty payment.
3. Sales Tax Revenue	16,256,000	15,490,000	(766,000)	Due to the economic effect of COVID-19 and Oil/Gas Industry.
4. Sales Tax Dev. Corp.	367,820	473,853	106,033	Delete ACM funding and add funding for Director of Economic Development.
5. Amb. Supplement	450,000	300,000	(150,000)	Due to Tx HHSC reimbursement payment trends.
6. EMS Ambulance	1,940,000	2,112,000	172,000	Due to rate increase and collection trends.
7. Municipal Court	1,049,000	882,500	(166,500)	Due to collection trends.
8. Net Other Revenue	7,856,549	8,537,283	680,734	Due mainly to \$600K COVID-19 Fund transfer (estimated payroll reimbursement).
<b>Total:</b>	<b>\$ 49,826,385</b>	<b>\$ 50,232,222</b>	<b>\$ 405,837</b>	

**EXPENDITURE VARIANCE COMMENTS:**

Expenditure Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020	2020-2021		
	Original	Original		
1. Personnel Services	\$ 33,835,784	\$ 34,082,090	\$ 246,306	<ul style="list-style-type: none"> <li>Building &amp; Custodial Dept. cost was moved to Bldg. &amp; Equip. Serv. Fund - (\$454K).</li> <li>Community Appearance Dept. cost was moved to Environ. Serv. Fund - (\$254K).</li> <li>Fiscal Year 2020 baseline adjustments of (\$708K).</li> <li>Communications &amp; Public Affairs Department re-organization cost of \$122K.</li> <li>Pay Program for Public Safety in the amount of \$35K;</li> <li>Increase in City's health premium contributions in the amount of \$830K;</li> <li>Add 4 entry-level police officers to be funded as follows: 75% or \$192K from COPS Grant and 25% or \$64K from the General Fund.</li> <li>Add 1 Grant Administrator to the Finance Department to funded as follows: 1/5 from General Fund; 1/5 from Water/Wastewater Fund; 1/5 from Environmental Services Fund; 1/5 from Motel Tax Fund; and, 1/5 from VSTDC.</li> <li>Add 1 Director of Economic Development (100% funded by VSTDC).</li> </ul>
2. Supplies	1,877,690	1,808,124	(69,566)	Mainly due to fuel cost.
3. Transit System	209,000	-	(209,000)	Assume VSTDC will provide the funding.
4. Professional Services	1,443,587	917,722	(525,865)	Due to Fiscal Year 2020 one time professional services.
5. Transf. to Const. Fund	3,762,100	2,383,089	(1,379,011)	Due to a decrease in CIP project funding.
6. Bldg. & Improvements	1,217,974	64,337	(1,153,637)	Due to Fiscal Year 2020 Fire Station #1 and Library one-time expense.
7. Communication Equip.	739,557	-	(739,557)	Due to Fiscal Year 2020 Motorola one-time expense.
8. Net Other Expenses	11,326,392	\$ 11,384,430	58,038	
<b>Total:</b>	<b>\$ 54,412,084</b>	<b>\$ 50,639,792</b>	<b>\$ (3,772,292)</b>	



**GENERAL FUND  
PRO FORMA SCHEDULE OF  
FUND BALANCE POSITION**

	Fiscal Year 2016-2017 Original Budget	Fiscal Year 2017-2018 Original Budget	Fiscal Year 2018-2019 Original Budget	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2020-2021 Original Budget
<b>BUDGETARY BASELINE ANALYSIS:</b>					
General Administration	\$ 2,597,020	\$ 2,609,349	\$ 2,757,660	\$ 2,906,644	\$ 3,494,367
Public Safety	27,246,059	27,692,361	29,903,823	30,800,950	29,920,329
Development	11,558,058	11,267,301	11,680,635	12,898,761	10,387,938
Building Services	680,250	650,445	739,841	644,812	-
Recreation	5,568,085	5,256,549	5,931,750	5,960,105	5,400,013
Community Appearance	-	-	-	-	-
Non-Departmental	1,569,644	1,105,966	1,837,823	1,200,812	1,437,145
<b>Total Budgeted Expenditures:</b>	<b>\$ 49,219,116</b>	<b>\$ 48,581,971</b>	<b>\$ 52,851,532</b>	<b>\$ 54,412,084</b>	<b>\$ 50,639,792</b>
<b>One-Time Expenditures:</b>					
General Administration	\$ 1,500	\$ 27,620	\$ 9,200	\$ 33,373	\$ 10,115
Public Safety	235,413	336,398	1,275,959	2,276,925	510,774
Development	898,973	1,905,951	2,094,434	2,665,006	858,789
Building Services	27,500	24,431	60,700	12,375	-
Recreation	261,600	135,926	765,400	709,139	445,698
Community Appearance	-	-	-	-	-
Non-Departmental	521,420	42,000	736,098	54,000	62,000
<b>Total One-Time Expenditures:</b>	<b>\$ 1,946,406</b>	<b>\$ 2,472,326</b>	<b>\$ 4,941,791</b>	<b>\$ 5,750,818</b>	<b>\$ 1,887,376</b>
<b>Recurring Baseline Budget:</b>					
General Administration	\$ 2,595,520	\$ 2,581,729	\$ 2,748,460	\$ 2,873,271	\$ 3,484,252
Public Safety	27,010,646	27,355,963	28,627,864	28,524,025	29,409,555
Development	10,659,085	9,361,350	9,586,201	10,233,755	9,529,149
Building Services	652,750	626,014	679,141	632,437	-
Recreation	5,306,485	5,120,623	5,166,350	5,250,966	4,954,315
Community Appearance	-	-	-	-	-
Non-Departmental	1,048,224	1,063,966	1,101,725	1,146,812	1,375,145
<b>Total Baseline Expenditures:</b>	<b>\$ 47,272,710</b>	<b>\$ 46,109,645</b>	<b>\$ 47,909,741</b>	<b>\$ 48,661,266</b>	<b>\$ 48,752,416</b>
<b>BALANCE BUDGET ANALYSIS:</b>					
	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance
Total Expenditures	\$ 54,412,084	\$ 55,295,870	\$ 51,421,840	\$ 50,639,792	\$ (3,772,292)
Total One-Time Expenditures	(5,750,818)	(5,750,818)	(3,718,754)	(1,887,376)	3,863,442
Total Carryover Encumbrance	-	(883,786)	(883,786)	-	-
<b>Total Recurring Expenditures</b>	<b>\$ 48,661,266</b>	<b>\$ 48,661,266</b>	<b>\$ 46,819,300</b>	<b>\$ 48,752,416</b>	<b>\$ 91,150</b>
Total Revenue	\$ 49,826,385	\$ 49,826,385	\$ 49,018,962	\$ 50,232,222	\$ 405,837
Total One-Time Revenue	(579,821)	(579,821)	(429,821)	(900,000)	(320,179)
<b>Total Recurring Revenue</b>	<b>\$ 49,246,564</b>	<b>\$ 49,246,564</b>	<b>\$ 48,589,141</b>	<b>\$ 49,332,222</b>	<b>\$ 85,658</b>
<b>Recurring Revenue ≥ Recurring Exp.</b>	<b>\$ 585,298</b>	<b>\$ 585,298</b>	<b>\$ 1,769,842</b>	<b>\$ 579,807</b>	<b>\$ (5,491)</b>
<b>MINIMUM FUND BALANCE ANALYSIS:</b>					
Total Fund Balance, September 30	\$ 13,450,175	\$ 14,718,161	\$ 17,784,769	\$ 17,377,200	\$ 3,927,025
Total Minimum Fund Balance, Sept. 30	13,439,785	13,823,968	12,855,460	12,659,948	(779,837)
<b>Total Excess Fund Balance, Sept. 30</b>	<b>\$ 10,390</b>	<b>\$ 894,194</b>	<b>\$ 4,929,309</b>	<b>\$ 4,717,252</b>	<b>\$ 4,706,861</b>



**CITY OF VICTORIA, TEXAS**

**GENERAL FUND - REVENUES**

**FOR THE CORRESPONDING FISCAL YEAR PRESENTED**

**GENERAL FUND 5-YEAR REVENUE:**

		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
		Actual	Actual	Actual	Actual	Projected
<b>TAXES AND FRANCHISE FEES:</b>						
COV1/401100	TAXES-ADVALRM CURR	\$ 14,308,414	\$ 14,735,846	\$ 15,143,523	\$ 15,360,374	\$ 16,106,139
COV1/401110	PENALTIES & INTEREST	217,294	256,045	219,019	295,275	220,000
COV1/401200	TAXES AV DELINQUENT	136,868	203,431	137,490	198,142	-
COV1/401120	SALES TAX REVENUE	16,555,680	14,710,140	16,879,223	17,111,735	16,010,000
COV1/401130	BINGO TAX	69,130	56,225	63,934	72,469	66,504
COV1/401301	FRANCHISE TAX - AEP	2,006,506	1,986,887	2,032,604	1,990,520	1,974,039
COV1/401302	LANDFILL FRANCH FEE	835,644	985,258	1,362,691	1,192,586	1,161,600
COV1/401303	WSTE MGMT FRAN FEE	740,632	778,109	946,782	958,451	941,000
COV1/401304	TELECOMMUNIC.FRANCH.	480,180	458,645	423,194	394,831	380,000
COV1/401305	SUDDENLINK FRANCHISE	852,645	824,942	771,285	773,579	703,328
COV1/401306	CENTERPOINT ENERGY	138,903	283,996	338,246	351,827	329,000
COV1/401307	VICT CO ELEC COOP	121,286	149,714	189,486	193,625	205,350
COV1/490037	NET NODES ROW FEE	-	-	-	26,462	-
Sub-total:		<b>\$ 36,463,182</b>	<b>\$ 35,429,238</b>	<b>\$ 38,507,476</b>	<b>\$ 38,919,874</b>	<b>\$ 38,096,960</b>
<b>LICENSES AND PERMITS</b>						
COV1/402010	LIQUOR LICENSES	\$ 263,888	\$ 246,062	\$ 294,665	\$ 274,998	\$ 274,000
COV1/402011	VITAL STATISTICS	106,048	101,500	116,048	129,927	115,000
COV1/402012	GARAGE SALE PERMITS	21,500	19,430	16,702	17,693	10,000
COV1/402013	REMOTE CERTIFICATION	24,092	21,640	23,163	34,187	30,000
COV1/402014	AMUSEMNT MACH PRMT	29,820	30,720	34,545	8,865	8,800
COV1/402015	TRANSF AMB SERVICE	655	615	615	580	685
COV1/402016	POOL HALL PERMITS	450	350	350	425	375
COV1/402017	COMM OUTDOOR SALES	7,190	-	-	-	-
COV1/402018	GAME ROOM PERMITS	800	775	850	5,460	-
COV1/402019	ITINERANT LICENSES	5,000	14,336	4,840	1,200	1,000
COV1/402020	TAXICAB OPER LICENSE	2,100	1,720	1,375	1,150	1,150
COV1/402021	SEXUALLY ORIENT BUS	150	150	150	150	150
COV1/402023	TRASH HAULERS PERMIT	35	35	140	35	35
COV1/402024	MOBILE FOOD VENDOR	400	6,100	4,200	200	-
COV1/402025	LIMOUSINE PERMITS	450	425	440	415	335
COV1/402026	TAXICAB BUS LICENSES	155	165	130	55	120
COV1/402028	WRECKER PERMITS	22,838	26,825	25,035	26,685	26,685
COV1/402030	OTHER PERMITS	-	-	-	250	-
COV1/402040	BUILDING LICENSES	54,000	84,400	110,694	69,600	50,000
COV1/402041	BUILDING PERMITS	290,830	270,857	747,573	320,704	250,000
COV1/402042	ELECTRICAL PERMITS	57,830	44,928	71,190	59,930	50,000
COV1/402043	MECHANICAL PERMITS	57,198	48,160	62,790	53,852	48,000
COV1/402044	PLUMBING PERMITS	48,464	42,899	53,692	48,000	44,500
COV1/402047	STREET VENDOR PERMIT	35	70	70	555	105
Sub-total:		<b>\$ 993,930</b>	<b>\$ 962,162</b>	<b>\$ 1,569,257</b>	<b>\$ 1,054,916</b>	<b>\$ 910,940</b>
<b>INTERGOVERNMENTAL</b>						
COV1/403011	VICTORIA COUNTY FIRE	\$ 1,585,000	\$ 1,585,000	\$ 1,685,000	\$ 1,835,000	\$ 1,835,000
COV1/403017	SALES TAX REIMB SERV	300,000	300,000	300,000	300,000	367,820
COV1/403018	YOUTH SPORTS COMPLEX	55,973	53,012	65,753	57,132	31,000
COV1/403019	ADULT SOFTBALL COMPL	22,867	11,000	10,000	12,000	9,500
COV1/403020	TXDOT REIMBURSEMENT	-	-	-	76	-
COV1/410020	SPRING LEAGUE FEES	21,400	20,730	21,600	18,725	15,530
COV1/410021	WINTER LEAGUE	-	-	2,750	1,400	1,450
COV1/410022	FALL LEAGUE	23,245	-	21,375	19,270	19,000
COV1/410023	SUMMER LEAGUE	23,005	27,140	21,850	23,325	21,800
COV1/410031	TOURNAMENT FEES	3,775	2,230	3,200	1,375	3,000
COV1/403025	IN LIEU OF TAXES	25,000	71,766	50,718	44,506	41,097
Sub-total:		<b>\$ 2,060,265</b>	<b>\$ 2,070,878</b>	<b>\$ 2,182,246</b>	<b>\$ 2,312,809</b>	<b>\$ 2,345,197</b>
<b>CHARGES FOR SERVICES</b>						
COV1/404010	BLDG PLAN REVIEW FEE	\$ 22,498	\$ 8,948	\$ 17,672	\$ 18,851	\$ 10,000
COV1/404012	MAPS & COPIES	63	-	300	32	35
COV1/404013	FLOOD PLAIN DEV PRMT	3,395	3,365	5,980	3,190	3,000
COV1/404030	MAJOR PLAT FEES	3,515	670	1,425	3,585	1,910
COV1/404031	MINOR PLAT FEES	5,050	4,300	3,240	4,560	3,215
COV1/404032	VARIANCE REQ REV FEE	2,758	240	1,125	3,010	1,335
COV1/404034	CORRECTING PLAT FEES	1,625	785	910	1,955	1,320
COV1/404035	DEED APPR REV FEE	593	579	840	2,410	1,580
COV1/404036	SUBDIV & DEV ORD	250	-	-	-	-
COV1/404037	SITE PLAN REVIEW FEE	9,525	3,540	7,610	9,690	6,000
COV1/404038	PUBLIC IMPRV REVIEW	2,300	1,100	800	2,100	1,100



**CITY OF VICTORIA, TEXAS**

**GENERAL FUND - REVENUES**

**FOR THE CORRESPONDING FISCAL YEAR PRESENTED**

**GENERAL FUND 5-YEAR REVENUE:**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected
COV1/404039 AMBULANCE SUPPLEMENT	48,018	584,701	537,405	195,372	300,000
COV1/404044 EMERGICON REVENUE	1,873,833	1,952,892	1,932,248	1,963,839	2,082,000
COV1/404050 VICTORIA PUBLIC LIBR	85,376	75,903	70,360	56,491	-
COV1/404052 ACC REPORT FEES	6,702	6,800	5,223	4,711	40,000
COV1/404053 FALSE ALARM FEES	19,400	23,300	17,080	19,480	4,781
COV1/404056 ESCORT FEES	30,880	33,800	31,900	33,800	19,400
COV1/404060 R V PARK	24,479	24,873	27,606	42,946	29,500
COV1/404061 RECREATION PROG	13,284	17,012	27,346	29,062	35,000
COV1/404065 PAVILIONS & GAZEBOS	44,093	33,478	31,330	28,795	-
COV1/404066 SPLASHPAD	2,600	1,400	2,400	2,400	14,200
COV1/404081 WEEDY LOT	100,128	69,685	80,564	90,777	1,200
Sub-total:	<b>\$ 2,300,364</b>	<b>\$ 2,847,370</b>	<b>\$ 2,803,363</b>	<b>\$ 2,517,056</b>	<b>\$ 2,555,576</b>
<b>FINES AND FORFEITURES</b>					
COV1/404082 DEF DRIV COURSE FEE	\$ 10,609	\$ 11,288	\$ 11,202	\$ 6,681	\$ 5,300
COV1/405010 CRIM & TRAF VIOLATIO	1,163,437	1,049,384	979,059	855,720	701,000
COV1/405020 COURT COSTS	74,581	68,977	66,256	51,540	47,200
COV1/405030 PARKING VIOLATIONS	1,706	1,691	1,077	657	150
COV1/405045 TIME PMT-CITY PORTIO	31,839	29,929	27,070	25,232	23,000
Sub-total:	<b>\$ 1,282,172</b>	<b>\$ 1,161,270</b>	<b>\$ 1,084,664</b>	<b>\$ 939,830</b>	<b>\$ 776,650</b>
<b>MISCELLANEOUS</b>					
COV1/480012 INT REV-GENERAL FUND	\$ 115,051	\$ 185,800	\$ 352,290	\$ 617,489	\$ 410,000
COV1/490001 MISCELLANEOUS REV	273,182	286,661	183,331	251,471	125,000
COV1/490005 PROPERTY SALE	-	503,949	-	1,448	-
COV1/490010 OTHER PROP RENT	2,553	2,218	1,750	2,375	1,750
COV1/490015 VPIA LEASE AGREEMENT	35,616	2,968	-	-	-
COV1/490033 RESTITUTION JUD SYS	121	218	-	314	-
COV1/490036 RET CHECK FEES	375	398	209	148	150
COV1/490110 EVRGRN CEMETERY	2,570	1,746	926	1,851	890
Sub-total:	<b>\$ 429,468</b>	<b>\$ 983,958</b>	<b>\$ 538,506</b>	<b>\$ 875,095</b>	<b>\$ 537,790</b>
<b>OTHER FINANCING SOURCES</b>					
COV1/490040 SALVAGE / MAT SALES	\$ 203,982	\$ 97,202	\$ 89,637	\$ 94,966	\$ 102,000
COV1/490050 CONVENIENCE FEE CHRG	5,807	8,321	4,820	6,923	3,800
COV1/490102 TRANSFER FROM CONSTR	401,445	350,547	663,017	-	-
COV1/490156 TRANSFER FROM WORKS COMP	-	-	-	-	129,821
COV1/490302 TRANS FROM W/WW	2,575,600	2,594,900	2,594,900	2,594,900	2,594,900
COV1/490303 TRANS FROM COM CT	19,800	19,800	19,800	19,800	19,800
COV1/490304 TRANS FROM SOL WS	587,167	587,167	587,167	587,167	587,167
COV1/490305 TRANSFER FROM 700	15,130	15,130	48,021	15,130	15,130
COV1/490410 RADIO SYS. & 911 USE	268,231	268,231	268,231	268,231	268,231
Sub-total:	<b>\$ 4,077,162</b>	<b>\$ 3,941,298</b>	<b>\$ 4,275,593</b>	<b>\$ 3,587,117</b>	<b>\$ 3,720,849</b>
<b>Total General Fund Revenues:</b>	<b>\$ 47,606,543</b>	<b>\$ 47,396,175</b>	<b>\$ 50,961,105</b>	<b>\$ 50,206,698</b>	<b>\$ 48,943,962</b>



**GENERAL FUND  
PRO FORMA SCHEDULE OF  
FUND BALANCE POSITION**

**FULL-TIME STAFFING:**

Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Variance
471	471	475	465	-10

- Reorganization of Building Services and Custodial to Internal Services resulted in a decrease of 6 and 4, respectively.
- Reorganization of Communications & Public Affairs resulted in an increase of 2.
- The reorganization of the Community Appearance department resulted in a decrease in Parks of 6.
- Engineering Department decreased by 1, due to not backfilling retiree.
- One (1) General Fund position was moved to the Main Street Program.
- Police Department increased by 4, due to COPS Grant Program.
- Finance Department increased by net zero due to moving Director of Finance to City Manager Dept.; and adding a Grant Administrator position.
- City Manager Department increased by 2, due to reorganization of Director of Finance to Chief Financial Officer and the addition of an Economic Development Director.

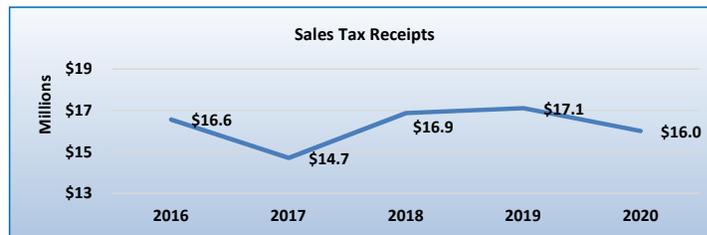
**TAX INFORMATION:**

	FY2017 Tax Roll 2016	FY2018 Tax Roll 2017	FY2019 Tax Roll 2018	FY2020 Tax Roll 2019	FY2021 Tax Roll 2020
<b>Budgeted Tax Information</b>					
M&O Tax Rate	\$0.3385	\$0.3426	\$0.3597	\$0.3617	\$0.3658
Debt Tax Rate	\$0.2507	\$0.2526	\$0.2627	\$0.2498	\$0.2457
Total Tax Rate:	<b>\$0.5892</b>	<b>\$0.5952</b>	<b>\$0.6224</b>	<b>\$0.6115</b>	<b>\$0.6115</b>
Effective Tax Rate:	\$0.5892	\$0.5852	\$0.6224	\$0.5960	\$0.6122
Rollback Rate - per City Ordinance:	\$0.6273	\$0.6156	\$0.6496	\$0.6115	\$0.6208 (a)
Rollback Rate - per State:	\$0.6172	\$0.6056	\$0.6389	\$0.6218	\$0.6208 (a)
Cert. Net Taxable Appraised Values:	\$3,652,087,442	\$3,696,017,578	\$3,534,875,939	\$3,696,384,053	\$3,736,891,232
Frozen Taxable Appraised Values:	\$625,581,178	\$658,303,213	\$664,717,469	\$713,511,813	\$748,905,320
General Fund Property Tax Revenue:	\$ 14,808,292	\$ 15,226,849	\$ 15,359,248	\$ 16,106,139	\$ 16,568,109
Debt Service Fund Property Tax Revenue:	9,155,783	9,336,141	9,286,119	9,233,565	9,181,542
Total Property Tax Revenue:	<b>\$ 23,964,075</b>	<b>\$ 24,562,990</b>	<b>\$ 24,645,367</b>	<b>\$ 25,339,704</b>	<b>\$ 25,749,651</b>

(a) Voter-Approval Tax Rate (Rollback Tax Rate) includes a 3.5% increase on the No-New Tax Rate M&O (M&O Effective Tax Rate) plus Debt Tax Rate, per S. B. 2. Voter-Approval Tax Rate amount to be carried over to next fiscal year equates to \$0.0093 or 0.93¢ (Difference between Voter-Approval Tax Rate and Proposed Tax Rate).

**ACTUAL SALES TAX RECEIPTS:**

Fiscal Year 2015-2016 Actual	Fiscal Year 2016-2017 Actual	Fiscal Year 2017-2018 Actual	Fiscal Year 2018-2019 Actual	Fiscal Year 2019-2020 Projected
\$ 16,555,680	\$ 14,710,140	\$ 16,879,223	\$ 17,111,735	\$ 16,010,000





<b>GENERAL FUND</b>	<b>Fiscal Year</b>	<b>Fiscal Year</b>	<b>Fiscal Year</b>	<b>Fiscal Year</b>	<b>Fiscal Year</b>
<b>SCHEDULE OF ALLOCATIONS</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>
<b>BY COST CENTER</b>	<b>Actual</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Projected Actual</b>	<b>Original Budget</b>
<b>GENERAL ADMINISTRATION:</b>					
<b>Expenditures</b>					
City Manager	\$ 664,745	\$ 764,519	\$ 764,519	\$ 775,155	\$ 1,115,749
Finance	661,301	678,609	680,454	682,520	562,041
Legal	459,301	478,056	478,056	463,515	565,847
Human Resources	443,264	461,968	463,353	448,789	461,752
City Secretary	250,668	223,432	237,020	236,755	293,996
Communication & Public Affairs	226,468	300,060	300,060	282,887	494,982
Subtotal	\$ 2,705,747	\$ 2,906,644	\$ 2,923,462	\$ 2,889,621	\$ 3,494,367
<b>Revenues</b>					
General Admin Revenues	\$ 2,705,747	\$ 2,906,644	\$ 2,923,462	\$ 2,889,621	\$ 3,494,367
Other Revenues	-	-	-	-	-
Use of Fund Balance	-	-	-	-	-
Subtotal	\$ 2,705,747	\$ 2,906,644	\$ 2,923,462	\$ 2,889,621	\$ 3,494,367
<b>General Administration Balance:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PUBLIC SAFETY:</b>					
<b>Expenditures</b>					
Police Department	\$ 15,615,121	\$ 15,863,627	\$ 15,992,094	\$ 15,814,779	\$ 15,776,860
Fire Department	13,788,912	14,565,574	14,594,460	13,678,847	13,781,768
Municipal Court	355,593	371,749	371,749	365,326	361,701
Subtotal	\$ 29,759,626	\$ 30,800,950	\$ 30,958,303	\$ 29,858,952	\$ 29,920,329
<b>Revenues</b>					
Public Safety Revenues	\$ 5,261,156	\$ 5,599,446	\$ 5,599,446	\$ 5,316,247	\$ 5,459,516
Other Revenues	24,336,827	23,871,651	23,772,707	23,845,871	24,342,618
Use of Fund Balance	161,643	1,329,853	1,586,151	696,834	118,195
Subtotal	\$ 29,759,626	\$ 30,800,950	\$ 30,958,304	\$ 29,858,953	\$ 29,920,329
<b>Public Safety Balance:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEVELOPMENT :</b>					
<b>Expenditures</b>					
Development Services Administration	\$ 198,865	\$ 209,630	\$ 209,630	\$ 203,917	\$ 210,680
Planning Services	461,364	520,450	568,093	516,829	257,822
Development Center - Inspections	856,308	864,779	864,779	738,851	830,717
Code Enforcement	394,770	483,524	483,524	471,164	483,920
Geographic Information System (GIS)	313,708	306,482	369,132	362,497	315,376
Engineering	671,963	760,555	760,555	559,518	722,990
Streets	5,466,892	7,592,350	7,673,927	5,984,193	5,469,134
Traffic Control	1,748,843	2,160,991	2,562,516	2,244,467	2,097,299
Subtotal	\$ 10,112,715	\$ 12,898,761	\$ 13,492,155	\$ 11,081,438	\$ 10,387,938
<b>Revenues</b>					
Development Revenues	\$ 692,497	\$ 544,875	\$ 544,875	\$ 536,995	\$ 561,175
Other Revenues	9,152,671	10,152,750	10,321,927	9,391,061	9,631,130
Use of Fund Balance	267,547	2,201,136	2,625,353	1,153,381	195,633
Subtotal	\$ 10,112,715	\$ 12,898,761	\$ 13,492,155	\$ 11,081,437	\$ 10,387,938
<b>Development Balance:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



<b>GENERAL FUND</b>	<b>Fiscal Year</b>				
<b>SCHEDULE OF ALLOCATIONS</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>
<b>BY COST CENTER</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Projected</b>	<b>Original</b>
		<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>BUILDING SERVICES:</b>					
<b>Expenditures</b>					
Building Services	\$ 419,014	\$ 440,181	\$ 440,181	\$ 383,960	\$ -
Custodial Services	211,298	204,631	204,631	192,355	-
Subtotal	\$ 630,313	\$ 644,812	\$ 644,812	\$ 576,316	\$ -
<b>Revenues</b>					
Building Services Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenues	630,313	644,812	644,812	576,316	-
Use of Fund Balance	-	-	-	-	-
Subtotal	\$ 630,313	\$ 644,812	\$ 644,812	\$ 576,316	\$ -
<b>Building Services Balance:</b>	<b>\$ -</b>				
<b>RECREATION:</b>					
<b>Expenditures</b>					
Parks & Recreation	\$ 3,521,991	\$ 2,999,047	\$ 3,113,654	\$ 2,899,557	\$ 3,084,236
Library	2,143,066	2,456,341	2,457,956	2,413,025	2,315,777
Subtotal	\$ 5,665,057	\$ 5,455,388	\$ 5,571,610	\$ 5,312,582	\$ 5,400,013
<b>Revenues</b>					
Recreation Revenues	\$ 294,773	\$ 268,700	\$ 268,700	\$ 202,570	\$ 280,740
Other Revenues	5,258,806	4,269,548	4,209,012	4,629,437	5,037,759
Use of Fund Balance	111,478	917,140	1,093,897	480,575	81,514
Subtotal	\$ 5,665,057	\$ 5,455,388	\$ 5,571,609	\$ 5,312,582	\$ 5,400,013
<b>Recreation Balance:</b>	<b>\$ -</b>				
<b>COMMUNITY APPEARANCE:</b>					
<b>Expenditures</b>					
Community Appearance	\$ -	\$ 504,717	\$ 504,717	\$ 470,363	\$ -
Subtotal	\$ -	\$ 504,717	\$ 504,717	\$ 470,363	\$ -
<b>Revenues</b>					
Community Appearance Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenues	-	504,717	504,717	470,363	-
Use of Fund Balance	-	-	-	-	-
Subtotal	\$ -	\$ 504,717	\$ 504,717	\$ 470,363	\$ -
<b>Community Appearance Balance:</b>	<b>\$ -</b>				
<b>NON-DEPARTMENTAL:</b>					
<b>Expenditures</b>					
Non-Departmental	\$ 1,890,630	\$ 1,200,812	\$ 1,200,812	\$ 1,232,568	\$ 1,437,145
Subtotal	\$ 1,890,630	\$ 1,200,812	\$ 1,200,812	\$ 1,232,568	\$ 1,437,145
<b>Revenues</b>					
Non-Departmental Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenues	1,873,909	1,063,241	1,036,727	1,160,481	1,424,918
Use of Fund Balance	16,722	137,571	164,085	72,086	12,227
Subtotal	\$ 1,890,631	\$ 1,200,812	\$ 1,200,812	\$ 1,232,567	\$ 1,437,145
<b>Non-Departmental Balance:</b>	<b>\$ -</b>				



<b>GENERAL FUND</b>	<b>Fiscal Year</b>				
<b>SCHEDULE OF ALLOCATIONS</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2019-20</b>	<b>2020-21</b>
<b>BY COST CENTER</b>	<b>Actual</b>	<b>Original</b>	<b>Amended</b>	<b>Projected</b>	<b>Original</b>
		<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>TOTAL GENERAL FUND:</b>					
<b>Expenditures</b>					
General Administration	\$ 2,705,747	\$ 2,906,644	\$ 2,923,462	\$ 2,889,621	\$ 3,494,367
Public Safety	29,759,626	30,800,950	30,958,303	29,858,952	29,920,329
Development	10,112,715	12,898,761	13,492,155	11,081,438	10,387,938
Building Services	630,313	644,812	644,812	576,316	-
Recreation	5,665,057	5,455,388	5,571,610	5,312,582	5,400,013
Community Appearance	-	504,717	504,717	470,363	-
Non-Departmental	1,890,630	1,200,812	1,200,812	1,232,568	1,437,145
<b>Total</b>	<b>\$ 50,764,088</b>	<b>\$ 54,412,084</b>	<b>\$ 55,295,870</b>	<b>\$ 51,421,840</b>	<b>\$ 50,639,792</b>
<b>Revenues</b>					
Departmental Revenues	\$ 8,954,172	\$ 9,319,665	\$ 9,336,483	\$ 8,945,434	\$ 9,795,798
Other Revenues	41,252,526	40,506,719	40,489,902	40,073,529	40,436,425
Use of Fund Balance	557,390	4,585,699	5,469,485	2,402,877	407,569
<b>Total</b>	<b>\$ 50,764,088</b>	<b>\$ 54,412,083</b>	<b>\$ 55,295,870</b>	<b>\$ 51,421,840</b>	<b>\$ 50,639,792</b>
<b>General Fund Balance:</b>	<b>\$ -</b>				

**Notes:**

- 1) Other Revenues is made up of left over departmental revenues.
- 2) Use of Fund Balance is the the amount of fund balance used to make the difference between revenues and expenditures.



**GENERAL FUND - REVENUE DETAIL**

	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Taxes and Franchise Fees:</b>							
Taxes-Advalorem Curr	\$ 15,360,374	\$ 16,106,139	\$ 16,106,139	\$ 16,106,139	\$ 16,568,109	\$ 461,970	2.9%
Penalties & Interest	295,275	220,000	220,000	220,000	220,000	-	0.0%
Taxes AV Delinquent	198,142	145,000	145,000	-	150,000	5,000	3.4%
Sales Tax Revenue	17,111,735	16,256,000	16,256,000	16,010,000	15,490,000	(766,000)	-4.7%
Bingo Tax	72,469	60,000	60,000	66,504	70,000	10,000	16.7%
Franchise Tax - AEP	1,990,520	2,000,000	2,000,000	1,974,039	2,000,000	-	0.0%
Republic Waste Inc.	1,192,586	1,068,000	1,068,000	1,161,600	1,156,000	88,000	8.2%
Wste Mgmt Fran Fee	958,451	955,477	955,477	941,000	955,477	-	0.0%
Telecommunic.Franch.	394,831	417,000	417,000	380,000	380,000	(37,000)	-8.9%
Suddenlink Communications	773,579	752,000	752,000	703,328	752,000	-	0.0%
Centerpoint	351,827	345,000	345,000	329,000	345,000	-	0.0%
Vict Co Elec Coop	193,625	195,000	195,000	205,350	210,000	15,000	7.7%
At&T Nodes ROW Fee	26,462	8,400	8,400	-	-	(8,400)	-100.0%
<b>Taxes &amp; Franchise Fees Sub-total:</b>	<b>\$ 38,919,874</b>	<b>\$ 38,528,016</b>	<b>\$ 38,528,016</b>	<b>\$ 38,096,960</b>	<b>\$ 38,296,586</b>	<b>\$ (231,430)</b>	<b>-0.6%</b>
<b>Licenses &amp; Permits:</b>							
Liquor Licenses	\$ 274,998	\$ 264,000	\$ 264,000	\$ 274,000	\$ 274,000	\$ 10,000	3.8%
Vital Statistics	129,927	103,000	103,000	115,000	125,000	22,000	21.4%
Garage Sale Permits	17,693	16,000	16,000	10,000	16,000	-	0.0%
Remote Certification	34,187	21,000	21,000	30,000	30,000	9,000	42.9%
Amusement Mach Prmt	8,865	11,000	11,000	8,800	11,000	-	0.0%
Transf Amb Service	580	615	615	685	685	70	11.4%
Pool Hall Permits	425	375	375	375	375	-	0.0%
Comm Outdoor Sales	-	-	-	-	-	-	0.0%
Game Room Permits	5,460	5,460	5,460	-	-	(5,460)	-100.0%
Itinerant Licenses	1,200	5,000	5,000	1,000	1,000	(4,000)	-80.0%
Taxicab Oper License	1,150	1,400	1,400	1,150	1,150	(250)	-17.9%
Sexually Orient Bus	150	150	150	150	150	-	0.0%
Trash Haulers Permit	35	35	35	35	35	-	0.0%
Mobile Food Vendor	200	4,200	4,200	-	-	(4,200)	-100.0%
Limousine Permits	415	440	440	335	335	(105)	-23.9%
Taxicab Bus Licenses	55	130	130	120	120	(10)	-7.7%
Animal Care Fac Lic	-	-	-	-	-	-	0.0%
Wrecker Permits	26,685	25,035	25,035	26,685	26,685	1,650	6.6%
Building Licenses	69,850	50,000	50,000	50,000	50,000	-	0.0%
Building Permits	320,704	250,000	250,000	250,000	265,000	15,000	6.0%
Electrical Permits	59,930	50,000	50,000	50,000	50,000	-	0.0%
Mechanical Permits	53,852	48,000	48,000	48,000	48,000	-	0.0%
Plumbing Permits	48,000	45,000	45,000	44,500	45,000	-	0.0%
Electrical Licenses	-	-	-	-	-	-	0.0%
Mechanical Licenses	-	-	-	-	-	-	0.0%
Street Vendor Permit	555	35	35	105	105	70	200.0%
<b>Licenses &amp; Permits Sub-total:</b>	<b>\$ 1,054,916</b>	<b>\$ 900,875</b>	<b>\$ 900,875</b>	<b>\$ 910,940</b>	<b>\$ 944,640</b>	<b>\$ 43,765</b>	<b>4.9%</b>
<b>Intergovernmental:</b>							
Victoria County Fire	\$ 1,835,000	\$ 1,835,000	\$ 1,835,000	\$ 1,835,000	\$ 1,835,000	\$ -	0.0%
VISD - Resource Off	-	-	-	-	-	-	0.0%
Victoria College Lib	-	-	-	-	-	-	0.0%
Sales Tax Reimb Serv	300,000	367,820	367,820	367,820	473,853	106,033	28.8%
Sports Complex	57,132	50,000	50,000	31,000	53,000	3,000	6.0%
Adult Softball Complex	12,000	12,000	12,000	9,500	12,000	-	0.0%
TxDOT Reimbursement - RR-Cross	76	-	-	-	-	-	0.0%
Spring League Fees	18,725	21,600	21,600	15,530	20,000	(1,600)	-7.4%
Winter League	1,400	1,400	1,400	1,450	1,450	50	3.6%
Fall League	19,270	21,300	21,300	19,000	19,000	(2,300)	-10.8%
Summer League	23,325	21,800	21,800	21,800	23,000	1,200	5.5%
Tournament Fees	1,375	3,000	3,000	3,000	3,000	-	0.0%
In Lieu Of Taxes	44,506	25,000	25,000	41,097	40,000	15,000	60.0%
<b>Intergovernmental Sub-total:</b>	<b>\$ 2,312,809</b>	<b>\$ 2,358,920</b>	<b>\$ 2,358,920</b>	<b>\$ 2,345,197</b>	<b>\$ 2,480,303</b>	<b>\$ 121,383</b>	<b>5.1%</b>

**GENERAL FUND - REVENUE DETAIL**

	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Charges for Services:</b>							
Plat Review Fees	\$ 18,851	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
Map Sales	32	75	75	35	35	(40)	-53.3%
Flood Plain Dev Prmt	3,190	3,000	3,000	3,000	3,000	-	0.0%
Category 1 Plat Fees	3,585	1,000	1,000	1,910	1,910	910	91.0%
Category 4 Plat Fees	4,560	3,200	3,200	3,215	3,200	-	0.0%
Variance Req Fees	3,010	1,000	1,000	1,335	1,000	-	0.0%
Plat Filing Fees	-	-	-	-	-	-	0.0%
Cat 11 Plat Fee	1,955	700	700	1,320	700	-	0.0%
Deed Appr Review Fee	2,410	800	800	1,580	1,230	430	53.8%
Subdiv & Dev Ord	-	-	-	-	-	-	0.0%
Plat Vac Review Fee	9,690	6,000	6,000	6,000	6,000	-	0.0%
Improvement Review Fee	2,100	1,100	1,100	1,100	1,100	-	0.0%
Ambulance Supplement	195,372	450,000	450,000	300,000	300,000	(150,000)	-33.3%
Ambul/Alex Revenue	-	-	-	-	-	-	0.0%
Intermedix Revenue	-	-	-	-	-	-	0.0%
Emergicon Revenue	1,963,839	1,940,000	1,940,000	2,082,000	2,112,000	172,000	8.9%
FMO Jurisdiction Fee	-	-	-	-	5,000	5,000	100.0%
Victoria Public Libr	56,491	56,000	56,000	40,000	56,000	-	0.0%
Yearly Alarm Fees	-	-	-	-	-	-	0.0%
Acc Report Fees	4,711	5,200	5,200	4,781	4,700	(500)	-9.6%
False Alarm Fees	19,480	19,400	19,400	19,400	19,400	-	0.0%
Escort Fees	33,800	32,000	32,000	29,500	32,000	-	0.0%
Yearly Fire Alarm	-	-	-	-	-	-	0.0%
R V Park	42,946	27,000	27,000	35,000	40,000	13,000	48.1%
Recreation Prog	29,062	20,000	20,000	10,000	25,000	5,000	25.0%
Swimming Pool	-	-	-	-	-	-	0.0%
Summer Camp Regstration	-	-	-	-	-	-	0.0%
Market Days	-	-	-	-	-	-	0.0%
Pavilions & Gazebos	28,795	31,300	31,300	14,200	25,000	(6,300)	-20.1%
Splashpad	2,400	2,400	2,400	1,200	2,400	-	0.0%
Weedy Lot	90,777	75,000	75,000	65,000	75,000	-	0.0%
<b>Charges for Services Sub-total:</b>	<b>\$ 2,517,056</b>	<b>\$ 2,685,175</b>	<b>\$ 2,685,175</b>	<b>\$ 2,630,576</b>	<b>\$ 2,724,675</b>	<b>\$ 39,500</b>	<b>1.5%</b>
<b>Fines &amp; Forfeitures:</b>							
Def Driv Course Fee	\$ 6,681	\$ 11,000	\$ 11,000	\$ 5,300	\$ 7,000	\$ (4,000)	-36.4%
Crim & Traf Violatio	855,720	950,000	950,000	701,000	800,000	(150,000)	-15.8%
Court Costs	51,540	60,000	60,000	47,200	50,000	(10,000)	-16.7%
Parking Violations	657	1,000	1,000	150	500	(500)	-50.0%
Time Pmt-City Portion	25,232	27,000	27,000	23,000	25,000	(2,000)	-7.4%
<b>Fines &amp; Forfeitures Sub-total:</b>	<b>\$ 939,830</b>	<b>\$ 1,049,000</b>	<b>\$ 1,049,000</b>	<b>\$ 776,650</b>	<b>\$ 882,500</b>	<b>\$ (166,500)</b>	<b>-15.9%</b>
<b>Miscellaneous:</b>							
Interest Revenue	\$ 617,488	\$ 400,000	\$ 400,000	\$ 410,000	\$ 420,000	\$ 20,000	5.0%
Miscellaneous Rev	251,471	200,000	200,000	125,000	200,000	-	0.0%
Property Sale	1,448	-	-	-	-	-	0.0%
Other Prop Rent	2,375	1,750	1,750	1,750	1,750	-	0.0%
VPIA Lease Agreement	-	-	-	-	-	-	0.0%
Restitution Jud Sys	314	-	-	-	-	-	0.0%
Aband Vehicle Warr	-	-	-	-	-	-	0.0%
Ret Check Fees	148	200	200	150	150	(50)	-25.0%
Evrgm Cemetery	1,851	900	900	890	890	(10)	-1.1%
<b>Miscellaneous Sub-total:</b>	<b>\$ 875,095</b>	<b>\$ 602,850</b>	<b>\$ 602,850</b>	<b>\$ 537,790</b>	<b>\$ 622,790</b>	<b>\$ 19,940</b>	<b>3.3%</b>

**GENERAL FUND - REVENUE DETAIL**

	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Other Financing Sources:</b>							
Salvage / Mat Sales	\$ 94,966	\$ 80,000	\$ 80,000	\$ 102,000	\$ 80,000	\$ -	0.0%
Convenience Fee Chrg	6,923	6,500	6,500	3,800	6,500	-	0.0%
Transfer From Constr	-	-	-	-	-	-	0.0%
Transfer From Workers Comp	-	129,821	129,821	129,821	-	(129,821)	-100.0%
Trans From W/WW	2,594,900	2,594,900	2,594,900	2,594,900	2,703,900	109,000	4.2%
Trans From Com Ct	19,800	19,800	19,800	19,800	19,800	-	0.0%
Trans From Sol Wst	587,167	587,167	587,167	587,167	587,167	-	0.0%
Transfer From 700 Main	15,130	15,130	15,130	15,130	15,130	-	0.0%
Transfer From Health Fund	-	-	-	-	-	-	0.0%
Transfer From COVID-19 Fund	-	-	-	-	600,000	600,000	100.0%
Radio Sys. & 911 Use	268,231	268,231	268,231	268,231	268,231	-	0.0%
Proceeds-Bonds - Reimb.	-	-	-	-	-	-	0.0%
<b>Other Financing Sources Sub-total:</b>	<b>\$ 3,587,117</b>	<b>\$ 3,701,549</b>	<b>\$ 3,701,549</b>	<b>\$ 3,720,849</b>	<b>\$ 4,280,728</b>	<b>579,179</b>	<b>15.6%</b>
<b>Total General Fund Revenues:</b>	<b>\$ 50,206,697</b>	<b>\$ 49,826,385</b>	<b>\$ 49,826,385</b>	<b>\$ 49,018,962</b>	<b>\$ 50,232,222</b>	<b>\$ 405,837</b>	<b>0.8%</b>
<b>One-time Revenues:</b>							
Charges for Services	\$ 195,372	\$ 450,000	\$ 450,000	\$ 300,000	\$ 300,000	\$ (150,000)	-33.3%
Other Financing Sources	-	129,821	129,821	129,821	600,000	470,179	362.2%
<b>Total One-time Revenues:</b>	<b>\$ 195,372</b>	<b>\$ 579,821</b>	<b>\$ 579,821</b>	<b>\$ 429,821</b>	<b>\$ 900,000</b>	<b>\$ 320,179</b>	<b>55.2%</b>
<b>Total Recurring Revenues:</b>	<b>\$ 50,011,326</b>	<b>\$ 49,246,564</b>	<b>\$ 49,246,564</b>	<b>\$ 48,589,141</b>	<b>\$ 49,332,222</b>	<b>\$ 85,658</b>	<b>0.2%</b>



<b>GENERAL FUND EXPENDITURES BY CLASSIFICATION</b>	<b>Fiscal Year 2018-19 Actual Expenditures</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Expenditures</b>	<b>Fiscal Year 2020-21 Original Budget</b>	<b>Fiscal Year 20-21 vs 19-20 Variance</b>	<b>Fiscal Year 20-21 vs 19-20 Percent</b>
<b>Expenditures:</b>							
Personnel & Benefits	\$ 32,824,078	\$ 33,835,784	\$ 33,827,581	\$ 32,840,122	\$ 34,082,090	\$ 246,306	0.7%
Supplies	1,835,879	2,025,190	2,121,396	1,944,722	1,955,624	(69,566)	-3.4%
Maintenance	1,438,096	1,531,484	1,600,688	1,577,907	1,552,179	20,695	1.4%
Contractual Services	3,457,197	4,816,223	5,355,400	5,008,396	4,064,838	(751,385)	-15.6%
Other Charges	575,724	667,138	660,176	500,194	729,890	62,752	9.4%
Interdepartmental	4,800,913	4,311,016	4,677,581	4,773,949	4,443,778	132,762	3.1%
Transfers	3,725,934	3,947,100	3,947,100	2,455,168	2,514,089	(1,433,011)	-36.3%
Capital	2,106,267	3,278,149	3,105,948	2,321,382	1,297,304	(1,980,845)	-60.4%
<b>Total Expenditures:</b>	<b>\$ 50,764,088</b>	<b>\$ 54,412,084</b>	<b>\$ 55,295,870</b>	<b>\$ 51,421,840</b>	<b>\$ 50,639,792</b>	<b>\$ (3,772,292)</b>	<b>-6.9%</b>



**GENERAL FUND  
EXPENDITURES  
BY COST CENTER**

	Fiscal Year 2018-19 Actual Expenditures	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Expenditures	Fiscal Year 2020-21 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>GENERAL ADMINISTRATION:</b>							
<b>City Manager and Council</b>							
Personnel	\$ 585,904	\$ 692,584	\$ 686,824	\$ 708,083	\$ 1,037,344	\$ 344,760	49.8%
Maintenance & Operation	78,840	59,822	61,407	53,775	78,405	18,583	31.1%
Capital Outlay	-	12,113	16,288	13,298	-	(12,113)	-100.0%
<b>Subtotal</b>	<b>\$ 664,745</b>	<b>\$ 764,519</b>	<b>\$ 764,519</b>	<b>\$ 775,155</b>	<b>\$ 1,115,749</b>	<b>\$ 351,230</b>	<b>45.9%</b>
<b>Finance</b>							
Personnel	\$ 532,506	\$ 554,855	\$ 554,855	\$ 564,146	\$ 431,886	\$ (122,969)	-22.2%
Maintenance & Operation	119,669	119,854	121,699	114,474	128,355	8,501	7.1%
Capital Outlay	9,126	3,900	3,900	3,900	1,800	(2,100)	-53.8%
<b>Subtotal</b>	<b>\$ 661,301</b>	<b>\$ 678,609</b>	<b>\$ 680,454</b>	<b>\$ 682,520</b>	<b>\$ 562,041</b>	<b>\$ (116,568)</b>	<b>-17.2%</b>
<b>Legal</b>							
Personnel	\$ 372,443	\$ 376,948	\$ 376,948	\$ 379,447	\$ 470,135	\$ 93,187	24.7%
Maintenance & Operation	82,866	89,308	89,308	80,508	95,712	6,404	7.2%
Capital Outlay	3,992	11,800	11,800	3,559	-	(11,800)	-100.0%
<b>Subtotal</b>	<b>\$ 459,301</b>	<b>\$ 478,056</b>	<b>\$ 478,056</b>	<b>\$ 463,515</b>	<b>\$ 565,847</b>	<b>\$ 87,791</b>	<b>18.4%</b>
<b>Human Resources</b>							
Personnel	\$ 327,313	\$ 321,827	\$ 321,827	\$ 325,490	\$ 332,028	\$ 10,201	3.2%
Maintenance & Operation	113,653	134,841	134,841	117,094	129,724	(5,117)	-3.8%
Capital Outlay	2,298	5,300	6,685	6,205	-	(5,300)	-100.0%
<b>Subtotal</b>	<b>\$ 443,264</b>	<b>\$ 461,968</b>	<b>\$ 463,353</b>	<b>\$ 448,789</b>	<b>\$ 461,752</b>	<b>\$ (216)</b>	<b>0.0%</b>
<b>City Secretary</b>							
Personnel	\$ 155,505	\$ 161,942	\$ 161,942	\$ 167,196	\$ 176,846	\$ 14,904	9.2%
Maintenance & Operation	93,009	50,990	49,803	44,540	117,150	66,160	129.8%
Capital Outlay	2,154	10,500	25,275	25,019	-	(10,500)	-100.0%
<b>Subtotal</b>	<b>\$ 250,668</b>	<b>\$ 223,432</b>	<b>\$ 237,020</b>	<b>\$ 236,755</b>	<b>\$ 293,996</b>	<b>\$ 70,564</b>	<b>31.6%</b>
<b>Public Information Office</b>							
Personnel	\$ 193,865	\$ 244,507	\$ 244,507	\$ 249,296	\$ 379,100	\$ 134,593	55.0%
Maintenance & Operation	32,603	55,553	55,553	33,591	115,882	60,329	108.6%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Subtotal</b>	<b>\$ 226,468</b>	<b>\$ 300,060</b>	<b>\$ 300,060</b>	<b>\$ 282,887</b>	<b>\$ 494,982</b>	<b>\$ 194,922</b>	<b>65.0%</b>
<b>General Administration Total:</b>	<b>\$ 2,705,747</b>	<b>\$ 2,906,644</b>	<b>\$ 2,923,462</b>	<b>\$ 2,889,621</b>	<b>\$ 3,494,367</b>	<b>\$ 587,723</b>	<b>20.2%</b>
<b>PUBLIC SAFETY:</b>							
<b>Police</b>							
Personnel	\$ 12,313,173	\$ 12,267,600	\$ 12,267,600	\$ 12,197,950	\$ 12,612,557	\$ 344,957	2.8%
Maintenance & Operation	2,625,993	2,586,421	2,708,806	2,602,876	2,804,455	218,034	8.4%
Capital Outlay	675,955	1,009,606	1,015,688	1,013,953	359,848	(649,758)	-64.4%
<b>Subtotal</b>	<b>\$ 15,615,121</b>	<b>\$ 15,863,627</b>	<b>\$ 15,992,094</b>	<b>\$ 15,814,779</b>	<b>\$ 15,776,860</b>	<b>\$ (86,767)</b>	<b>-0.5%</b>
<b>Fire</b>							
Personnel	\$ 10,786,104	\$ 11,005,592	\$ 11,005,592	\$ 10,801,578	\$ 11,160,369	\$ 154,777	1.4%
Maintenance & Operation	2,608,092	2,212,277	2,473,635	2,476,413	2,412,920	200,643	9.1%
Capital Outlay	394,716	1,347,705	1,115,233	400,855	208,479	(1,139,226)	-84.5%
<b>Subtotal</b>	<b>\$ 13,788,912</b>	<b>\$ 14,565,574</b>	<b>\$ 14,594,460</b>	<b>\$ 13,678,847</b>	<b>\$ 13,781,768</b>	<b>\$ (783,806)</b>	<b>-5.4%</b>
<b>Municipal Court</b>							
Personnel	\$ 252,334	\$ 260,041	\$ 257,598	\$ 254,532	\$ 276,417	\$ 16,376	6.3%
Maintenance & Operation	103,259	104,508	104,783	101,554	81,284	(23,224)	-22.2%
Capital Outlay	-	7,200	9,368	9,240	4,000	(3,200)	-44.4%
<b>Subtotal</b>	<b>\$ 355,593</b>	<b>\$ 371,749</b>	<b>\$ 371,749</b>	<b>\$ 365,326</b>	<b>\$ 361,701</b>	<b>\$ (10,048)</b>	<b>-2.7%</b>
<b>Public Safety Total:</b>	<b>\$ 29,759,626</b>	<b>\$ 30,800,950</b>	<b>\$ 30,958,303</b>	<b>\$ 29,858,952</b>	<b>\$ 29,920,329</b>	<b>\$ (880,621)</b>	<b>-2.9%</b>
<b>DEVELOPMENT:</b>							
<b>Development Services Administration</b>							
Personnel	\$ 187,759	\$ 189,220	\$ 189,220	\$ 189,285	\$ 193,550	\$ 4,330	2.3%
Maintenance & Operation	11,107	16,810	16,810	11,132	17,130	320	1.9%
Capital Outlay	-	3,600	3,600	3,500	-	(3,600)	-100.0%
<b>Subtotal</b>	<b>\$ 198,865</b>	<b>\$ 209,630</b>	<b>\$ 209,630</b>	<b>\$ 203,917</b>	<b>\$ 210,680</b>	<b>\$ 1,050</b>	<b>0.5%</b>
<b>Planning Services</b>							
Personnel	\$ 197,701	\$ 211,979	\$ 211,979	\$ 182,413	\$ 203,123	\$ (8,856)	-4.2%
Maintenance & Operation	258,236	308,471	356,114	334,416	54,699	(253,772)	-82.3%
Capital Outlay	5,427	-	-	-	-	-	0.0%
<b>Subtotal</b>	<b>\$ 461,364</b>	<b>\$ 520,450</b>	<b>\$ 568,093</b>	<b>\$ 516,829</b>	<b>\$ 257,822</b>	<b>\$ (262,628)</b>	<b>-50.5%</b>



**GENERAL FUND  
EXPENDITURES  
BY COST CENTER**

	Fiscal Year 2018-19 Actual Expenditures	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Expenditures	Fiscal Year 2020-21 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Development Center - Inspections</b>							
Personnel	\$ 701,819	\$ 694,565	\$ 694,565	\$ 598,965	\$ 656,437	\$ (38,128)	-5.5%
Maintenance & Operation	149,670	163,314	163,314	133,893	172,480	9,166	5.6%
Capital Outlay	4,819	6,900	6,900	5,994	1,800	(5,100)	-73.9%
<b>Subtotal</b>	<b>\$ 856,308</b>	<b>\$ 864,779</b>	<b>\$ 864,779</b>	<b>\$ 738,851</b>	<b>\$ 830,717</b>	<b>\$ (34,062)</b>	<b>-3.9%</b>
<b>Code Enforcement</b>							
Personnel	\$ 270,015	\$ 268,211	\$ 268,211	\$ 271,378	\$ 279,257	\$ 11,046	4.1%
Maintenance & Operation	124,755	200,663	200,663	190,943	204,663	4,000	2.0%
Capital Outlay	-	14,650	14,650	8,843	-	(14,650)	-100.0%
<b>Subtotal</b>	<b>\$ 394,770</b>	<b>\$ 483,524</b>	<b>\$ 483,524</b>	<b>\$ 471,164</b>	<b>\$ 483,920</b>	<b>\$ 396</b>	<b>0.1%</b>
<b>Geographic Information System (GIS)</b>							
Personnel	\$ 257,345	\$ 266,322	\$ 266,322	\$ 267,003	\$ 272,569	\$ 6,247	2.3%
Maintenance & Operation	43,427	38,560	101,210	94,005	40,507	1,947	5.0%
Capital Outlay	12,936	1,600	1,600	1,490	2,300	700	43.8%
<b>Subtotal</b>	<b>\$ 313,708</b>	<b>\$ 306,482</b>	<b>\$ 369,132</b>	<b>\$ 362,497</b>	<b>\$ 315,376</b>	<b>\$ 8,894</b>	<b>2.9%</b>
<b>Engineering</b>							
Personnel	\$ 573,814	\$ 638,386	\$ 638,386	\$ 446,926	\$ 594,815	\$ (43,571)	-6.8%
Maintenance & Operation	93,841	117,069	117,069	107,589	122,875	5,806	5.0%
Capital Outlay	4,309	5,100	5,100	5,003	5,300	200	3.9%
<b>Subtotal</b>	<b>\$ 671,963</b>	<b>\$ 760,555</b>	<b>\$ 760,555</b>	<b>\$ 559,518</b>	<b>\$ 722,990</b>	<b>\$ (37,565)</b>	<b>-4.9%</b>
<b>Street</b>							
Personnel	\$ 1,259,078	\$ 1,563,810	\$ 1,563,810	\$ 1,430,150	\$ 1,551,966	\$ (11,844)	-0.8%
Maintenance & Operation	4,205,829	6,014,740	6,094,017	4,537,943	3,895,228	(2,119,512)	-35.2%
Capital Outlay	1,985	13,800	16,100	16,100	21,940	8,140	59.0%
<b>Subtotal</b>	<b>\$ 5,466,892</b>	<b>\$ 7,592,350</b>	<b>\$ 7,673,927</b>	<b>\$ 5,984,193</b>	<b>\$ 5,469,134</b>	<b>\$ (2,123,216)</b>	<b>-28.0%</b>
<b>Traffic Control</b>							
Personnel	\$ 465,786	\$ 499,493	\$ 499,493	\$ 429,719	\$ 473,848	\$ (25,645)	-5.1%
Maintenance & Operation	1,281,531	1,658,698	2,058,104	1,809,848	1,585,351	(73,347)	-4.4%
Capital Outlay	1,526	2,800	4,919	4,901	38,100	35,300	1260.7%
<b>Subtotal</b>	<b>\$ 1,748,843</b>	<b>\$ 2,160,991</b>	<b>\$ 2,562,516</b>	<b>\$ 2,244,467</b>	<b>\$ 2,097,299</b>	<b>\$ (63,692)</b>	<b>-2.9%</b>
<b>Development Total:</b>	<b>\$ 10,112,715</b>	<b>\$ 12,898,761</b>	<b>\$ 13,492,155</b>	<b>\$ 11,081,438</b>	<b>\$ 10,387,938</b>	<b>\$ (2,510,823)</b>	<b>-19.5%</b>
<b>BUILDING SERVICES:</b>							
<b>Building Services</b>							
Personnel	\$ 227,185	\$ 289,198	\$ 289,198	\$ 242,652	\$ -	\$ (289,198)	-100.0%
Maintenance & Operation	166,476	135,008	135,008	125,801	-	(135,008)	-100.0%
Capital Outlay	25,353	15,975	15,975	15,508	-	(15,975)	-100.0%
<b>Subtotal</b>	<b>\$ 419,014</b>	<b>\$ 440,181</b>	<b>\$ 440,181</b>	<b>\$ 383,960</b>	<b>\$ -</b>	<b>\$ (440,181)</b>	<b>-100.0%</b>
<b>Custodial</b>							
Personnel	\$ 156,230	\$ 164,714	\$ 164,714	\$ 154,369	\$ -	\$ (164,714)	-100.0%
Maintenance & Operation	55,068	39,917	39,917	37,987	-	(39,917)	-100.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Subtotal</b>	<b>\$ 211,298</b>	<b>\$ 204,631</b>	<b>\$ 204,631</b>	<b>\$ 192,355</b>	<b>\$ -</b>	<b>\$ (204,631)</b>	<b>-100.0%</b>
<b>Building Services Total:</b>	<b>\$ 630,313</b>	<b>\$ 644,812</b>	<b>\$ 644,812</b>	<b>\$ 576,316</b>	<b>\$ -</b>	<b>\$ (644,812)</b>	<b>-100.0%</b>
<b>RECREATION:</b>							
<b>Parks and Recreation</b>							
Personnel	\$ 1,719,738	\$ 1,564,072	\$ 1,564,072	\$ 1,424,658	\$ 1,620,514	\$ 56,442	3.6%
Maintenance & Operation	1,135,650	1,103,075	1,197,261	1,171,432	1,060,137	(42,938)	-3.9%
Capital Outlay	666,603	331,900	352,321	303,467	403,585	71,685	21.6%
<b>Subtotal</b>	<b>\$ 3,521,991</b>	<b>\$ 2,999,047</b>	<b>\$ 3,113,654</b>	<b>\$ 2,899,557</b>	<b>\$ 3,084,236</b>	<b>\$ 85,189</b>	<b>2.8%</b>
<b>Library</b>							
Personnel	\$ 1,277,924	\$ 1,345,149	\$ 1,345,149	\$ 1,320,436	\$ 1,354,329	\$ 9,180	0.7%
Maintenance & Operation	570,076	637,492	632,260	612,042	711,296	73,804	11.6%
Capital Outlay	295,066	473,700	480,547	480,547	250,152	(223,548)	-47.2%
<b>Subtotal</b>	<b>\$ 2,143,066</b>	<b>\$ 2,456,341</b>	<b>\$ 2,457,956</b>	<b>\$ 2,413,025</b>	<b>\$ 2,315,777</b>	<b>\$ (140,564)</b>	<b>-5.7%</b>
<b>Recreation Total:</b>	<b>\$ 5,665,057</b>	<b>\$ 5,455,388</b>	<b>\$ 5,571,610</b>	<b>\$ 5,312,582</b>	<b>\$ 5,400,013</b>	<b>\$ (55,375)</b>	<b>-1.0%</b>

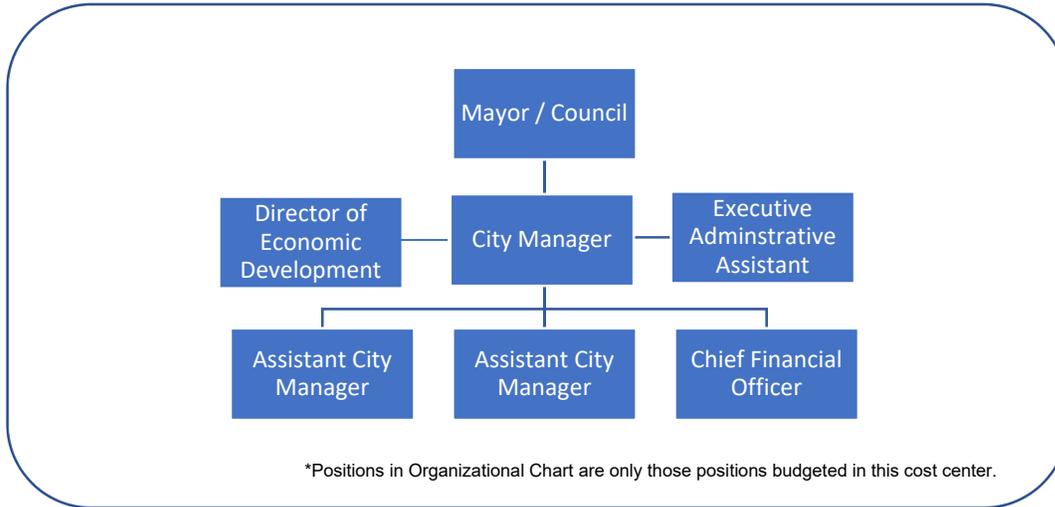


**GENERAL FUND  
EXPENDITURES  
BY COST CENTER**

	Fiscal Year 2018-19 Actual Expenditures	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Expenditures	Fiscal Year 2020-21 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>COMMUNITY APPEARANCE:</b>							
<b>Community Appearance Appropriations</b>							
Personnel	\$ -	\$ 253,769	\$ 253,769	\$ 224,980	\$ -	\$ (253,769)	-100.0%
Maintenance & Operation	-	250,948	250,948	245,383	-	(250,948)	-100.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 504,717</b>	<b>\$ 504,717</b>	<b>\$ 470,363</b>	<b>\$ -</b>	<b>\$ (504,717)</b>	<b>-100.0%</b>
<b>Community Appearance Total:</b>	<b>\$ -</b>	<b>\$ 504,717</b>	<b>\$ 504,717</b>	<b>\$ 470,363</b>	<b>\$ -</b>	<b>\$ (504,717)</b>	<b>-100.0%</b>
<b>NON-DEPARTMENTAL APPROPRIATIONS:</b>							
<b>Non-Departmental Appropriations</b>							
Personnel	\$ 10,536	\$ 1,000	\$ 1,000	\$ 9,470	\$ 5,000	\$ 4,000	400.0%
Maintenance & Operation	1,880,094	1,199,812	1,199,812	1,223,097	1,432,145	232,333	19.4%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Subtotal</b>	<b>\$ 1,890,630</b>	<b>\$ 1,200,812</b>	<b>\$ 1,200,812</b>	<b>\$ 1,232,568</b>	<b>\$ 1,437,145</b>	<b>\$ 236,333</b>	<b>19.7%</b>
<b>Non-Departmental Total:</b>	<b>\$ 1,890,630</b>	<b>\$ 1,200,812</b>	<b>\$ 1,200,812</b>	<b>\$ 1,232,568</b>	<b>\$ 1,437,145</b>	<b>\$ 236,333</b>	<b>19.7%</b>
<b>TOTAL GENERAL FUND EXPENDITURES:</b>	<b>\$ 50,764,088</b>	<b>\$ 54,412,084</b>	<b>\$ 55,295,870</b>	<b>\$ 51,421,840</b>	<b>\$ 50,639,792</b>	<b>\$ (3,772,292)</b>	<b>-6.9%</b>



To manage the City utilizing the Council/Manager form of government as established by home rule charter.



**Mission:**

The City Manager’s Office promotes the development and consistent application of sound polices which leads to responsive, cost effective services to the community.

**Goals & Objectives:**

- Maintain financial strength and flexibility of the City while continuing to pursue economic development to broaden the revenue base.
- Take a proactive stance in growth of the City.
- Strengthen the internal organization by attracting, retaining, and developing a highly competent and motivated work force.
- Enhance public safety.
- Emphasize improving the quality of City infrastructure.
- Enhance the quality of life for Citizens.

**FY 2020 Budget Highlights:**

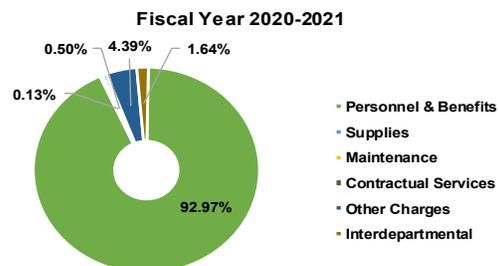
- City Manager completes Certified Public Manager (CPM) Program
- 8 Executive Appointments
- Remodel/Reconfiguration of City Manager’s Office.
- Incorporation of additional Assistant City Manager.
- Incorporation of Main Street Program into City structure.

**FY 2021 Budget Highlights:**

- Personnel & Benefits increased \$345K, due to reorganization of Finance Director to Chief Financial Officer, now funded in City Manager department, addition of Director of Economic Development, an increase in General Fund’s portion for Assistant City Manager, and an increase in health premiums.
- Contractual Services increased \$1.5K, mainly due to additional cellular phones being used.
- Other Charges increased \$13K, mainly due to addition of the Council Educational Development line item.
- There are no capital expenditures budgeted in FY 2021.

**FY 2021 Programs:**

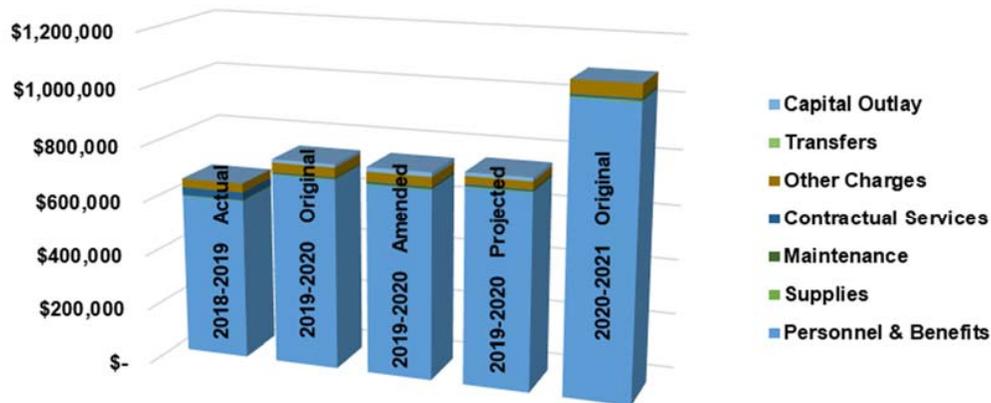
- Oversight of various master planning efforts
- Legislative Session
- Chief Financial Officer Re-Organization
- Grant Administrator Inclusion





**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 585,904	\$ 692,584	\$ 686,824	\$ 708,083	\$ 1,037,344	\$ 344,760	49.8%
Supplies	2,649	3,803	3,803	3,803	4,000	197	5.2%
Maintenance	641	1,000	1,000	800	1,500	500	50.0%
Contractual Services	28,448	4,096	5,681	5,806	5,600	1,504	36.7%
Other Charges	32,733	35,904	35,904	29,000	48,970	13,066	36.4%
Interdepartmental	14,370	15,019	15,019	14,366	18,335	3,316	22.1%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	12,113	16,288	13,298	-	(12,113)	-100.0%
<b>Total Expenditures:</b>	<b>\$ 664,745</b>	<b>\$ 764,519</b>	<b>\$ 764,519</b>	<b>\$ 775,155</b>	<b>\$ 1,115,749</b>	<b>\$ 351,230</b>	<b>45.9%</b>
<b>One-time Expenditures:</b>							
Capital Outlay	\$ -	\$ 7,673	\$ 7,673	\$ 7,673	\$ -	\$ (7,673)	-100.0%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ 7,673</b>	<b>\$ 7,673</b>	<b>\$ 7,673</b>	<b>\$ -</b>	<b>\$ (7,673)</b>	<b>-100.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 664,745</b>	<b>\$ 756,846</b>	<b>\$ 756,846</b>	<b>\$ 767,482</b>	<b>\$ 1,115,749</b>	<b>\$ 358,903</b>	<b>47.4%</b>
<b>Percent of General Fund</b>	<b>1.3%</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.5%</b>	<b>2.2%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	3	3	3	4	6	2
Council Members:	7	7	7	7	7	0
Total Staffing:	10	10	10	11	13	2

- 1) In Fiscal Year 2020, one Assistant City Manager was added.
- 2) In the middle of Fiscal Year 2020, a Chief Financial Officer was added after reorganization.
- 3) A Director of Economic Development is added in Fiscal Year 2021.

**Department High-Level Personnel Descriptions**

**Mayor (1)** - The Mayor shall preside at all meetings of the City Council and shall be recognized as head of the City government for all ceremonial purposes, for receiving services of civil process on the City, and for military purposes. The Mayor, as a member of the City Council, shall be entitled to vote upon all matters considered by the City Council, but shall not have power to veto any action of the City Council. The Mayor shall be elected from the city at large, by virtue of receiving a majority of the votes cast for that position, to serve a term of three (3) years. In the Mayor’s absence, the Mayor Pro-Tempore, shall be presiding officer of the City Council.

**Council Member (6)** - Council Members and the Mayor represent the City Council for the City of Victoria. A City Council is composed of six Council members. The Council shall have full power and authority, subject to the Constitution and laws of the State and limitations provided in the Home Rule Charter for the City of Victoria, to exercise all powers conferred upon the City of Victoria. A majority between Council Members and the Mayor shall constitute a quorum, but no action of the City Council shall be effective which has not received a favorable vote of a majority of the City Council.

**City Manager (1)** - Chief Executive and Administrative Officer to the City. Responsible to the Mayor/City Council for the proper administration of all City affairs assigned to the Manager by charter, ordinance, employment agreement or directive.

**Assistant City Manager (2)** – Will support Victoria’s vision of becoming a destination city by being proactive in revitalization of downtown and retail recruitment and retention, while leading the quality of life services in our organization. Will be responsible for innovative concepts, organizational development, customer service initiatives, growth strategies, and other special or high priority projects assigned by the City Manager. Serves in City Manager capacity during City Manager absences. Will be highly visible and active in the community, personally and professionally. Embraces Victoria’s culture and genuinely supports its traditions. Direct management oversight for City departments, as assigned.

**Chief Financial Officer (1)** - Provides oversight for all departments financial and related functions and activities, which include Finance & Business Analysis, Management & Budget, Procurement, Asset Management, Investments, Utilities, and coordinates the production and the administration of the City’s budget.

**Director of Economic Development (1)** - Will be responsible for promoting business attraction and retention that promotes the economic viability within our community. This role will represent an exciting chance for the City of Victoria to build an innovative and robust economic platform for existing and new businesses. The Director will shape economic development activities, its strategies and goals, maintain and analyze data reflecting the effectiveness of economic activities and promotions, and look to increase the City’s commercial and industrial tax base.

**Executive Administrative Assistant (1)** – Performs diverse executive level administrative support by organizing and coordinating the day-to-day operations of the City Manager department while supporting the City Manager, Assistant City Manager, Mayor and City Council members. By nature of the position, a high degree of professionalism is required dealing with high level contracts and exposure to sensitive information requiring the use of tact, diplomacy, discretion, judgment, and independent decision-making. Manages incoming and outgoing correspondence, drafts communication and responses to inquiries. Provides guidance and response to requests in the absence of the City Manager and Assistant City Managers.



**Performance Metrics**

Metrics are in the process of being developed.

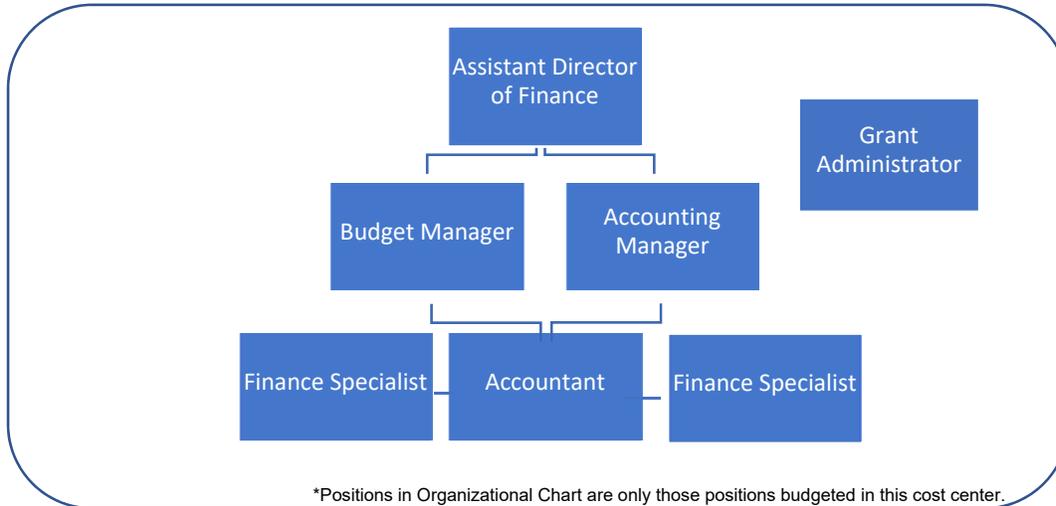
**Recommended/Not Recommended List**

**Description Requested Recurring One-time**

Description	Requested	Recurring	One-time
<b>Personnel:</b>			
New Director of Economic Development	\$ -	\$ 160,000	\$ -
Health Premium Increase	14,486	14,486	-
<b>Other:</b>			
Educational Development- 540005: request is \$10,248 more than prior year funded	21,000	21,000	-
Council Educational Development- 540025: request is New to FY 2021	14,000	14,000	-
Subscriptions & Memberships - 550010: request is \$1,188 more than prior year funded	6,870	6,870	-
Cellular Telephone Expense - 560014: request is \$1,504 more than prior year funded	5,500	5,500	-
Council Meal Relations - 620010: request is \$630 more than prior year funded	4,000	4,000	-
Other Employee Relations - 620016: request is \$1,000 more than prior year funded	2,000	2,000	-
<b>Subtotal - City Manager:</b>	<b>\$ 67,856</b>	<b>\$ 227,856</b>	<b>\$ -</b>



The Finance Department will be proactive leaders, identifying issues and offering innovative solutions to enable City departments to accomplish their goals and provide quality services to our internal departments and citizens more effectively and efficiently



**Mission:**

To provide fiscal and financial support to City Council and City Departments. We will be faithful steward of public resources.

**Goals & Objectives:**

- Continue to provide high-level debt management practice.
- Provide accurate and timely budget information to ensure good stewardship of City resources.
- Provide financial resources necessary to support goals and operations of the City departments; and, fiscal management direction resulting from political and economic effects to the City resources.
- Continue to provide high-level cash management practice.
- Provide excellent service to all customers (internal and external).
- Continue to seek new technological processes in order to improve efficiencies and cost savings.
- Coordinate the preparation, implementation, and monitoring of the City Annual Budget and Comprehensive Annual Financial Report; and, continue to be recognized by GFOA budget certification and financial reporting programs.

**FY 2020 Highlights:**

- For the 35<sup>th</sup> consecutive year the Finance Department has received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- For the 36<sup>th</sup> consecutive year the Finance Department was awarded the Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report.
- For the ninth consecutive two-year term, the Finance Department has received the Investment Policy Certificate of Distinction from the Government Treasurers' Organization of Texas
- Launched electronic Travel Voucher Process.

**FY 2021 Budget Highlights:**

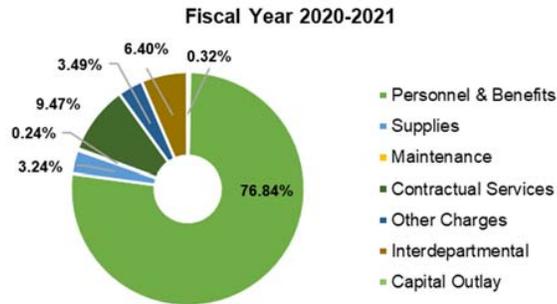
- Personnel & Benefits decreased \$123K, the net result of reorganizing Director to Chief Financial Officer, now funded in City Manager's Office, adding a Grant Administrator and an increase to health premiums.
- Supplies increased \$200 and include one-time expenses for a common area virtual assistant and additional standing workstation.
- Other Charges increased \$2K, mainly due to increase in Educational Development.
- Capital expenditures are budgeted at \$2K, for an additional laptop for the department.



## FINANCE EXPENDITURES

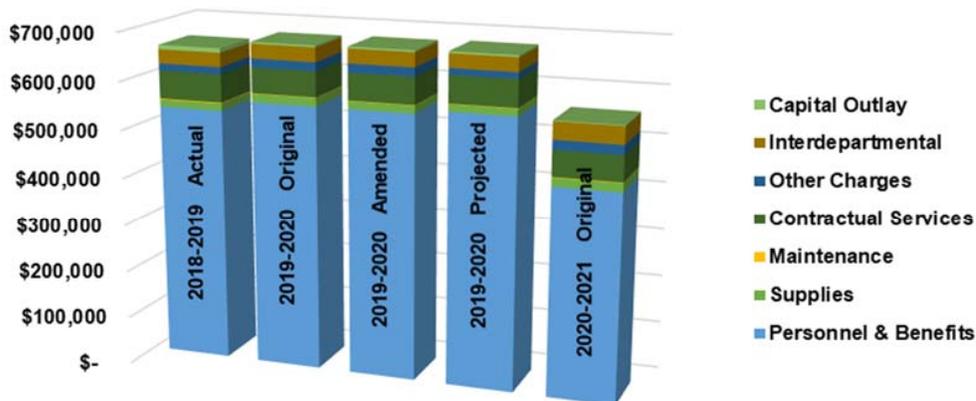
### FY 2021 Programs:

- Implement new Budget Software Program – to be expensed in Information Technology Fund (52INF), in order to allocate out to other user departments. Total amount in FY 2021 is \$138K, which includes \$70K in one-time expense for implementation and \$68K recurring expense.



### Total Expenditures for Corresponding Fiscal Year Presented

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 532,506	\$ 554,855	\$ 554,855	\$ 564,146	\$ 431,886	\$ (122,969)	-22.2%
Supplies	15,161	18,010	16,510	15,010	18,210	200	1.1%
Maintenance	1,884	1,100	1,100	1,100	1,360	260	23.6%
Contractual Services	58,659	52,780	56,125	56,475	53,200	420	0.8%
Other Charges	14,553	18,085	18,085	13,085	19,600	1,515	8.4%
Interdepartmental	29,413	29,879	29,879	28,804	35,985	6,106	20.4%
Capital Outlay	9,126	3,900	3,900	3,900	1,800	(2,100)	-53.8%
<b>Total Expenditures:</b>	<b>\$ 661,301</b>	<b>\$ 678,609</b>	<b>\$ 680,454</b>	<b>\$ 682,520</b>	<b>\$ 562,041</b>	<b>\$ (116,568)</b>	<b>-17.2%</b>
<b>One-time Expenditures:</b>							
Capital Outlay	\$ 6,472	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenditures:</b>	<b>\$ 6,472</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>1.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 654,828</b>	<b>\$ 678,609</b>	<b>\$ 680,454</b>	<b>\$ 682,520</b>	<b>\$ 562,041</b>	<b>\$ (116,568)</b>	<b>-17.2%</b>
<b>Percent of General Fund</b>	<b>1.3%</b>	<b>1.2%</b>	<b>1.2%</b>	<b>1.3%</b>	<b>1.1%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	6	6	7	7	7	0

- 1) Department added an Accountant in Fiscal Year 2019.
- 2) Director position was reorganized to Chief Financial Officer, funded in City Manager Department.
- 3) Added one Grant Administrator in the middle of Fiscal Year 2020.

**Department High-Level Personnel Descriptions**

**Assistant Director of Finance (1)** - Assists Director with supervision and coordination of activities of accounting staff, Purchasing and UBO operations. Assists in preparation of annual budget; supervises closing of City's books monthly and at year end, coordinating preparation of annual audit, investment of City funds, etc.

**Accounting Manager (1)** - Responsible for payroll, review of input account coding, managing all City grants; assists with preparation and completion of City's CAFR, assists with budget process, and supervises the Accountant and Finance Specialists.

**Budget Manager (1)** - Responsible for supervising the comprehensive budget development process for the annual City operating budget; develop annual budgets, mid-year adjustments, monitor budgets, and prepares documents and presentations for management, and supervises the Accountant and Finance Specialists.

**Grant Administrator (1)** – Manages all aspects of the grant process, from research and grant identification to application submission to post-award management and reporting.

**Accountant (1)** - Assists Accounting and Budget Manager with their daily tasks as well as assists Specialists to ensure daily/weekly postings are completed in a timely manner.

**Finance Specialist (2)** - Responsible for all accounts payable and accounts receivable postings for the City.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 AP Payments Processed	8,841	8,750	8,500	8,750
2 P-card Transactions Processed	9,344	9,200	9,500	9,500
3 Budgeting Ratio	1.06	1.00	1.00	1.00
4 Bond Rating	AA	AA	AA	AA

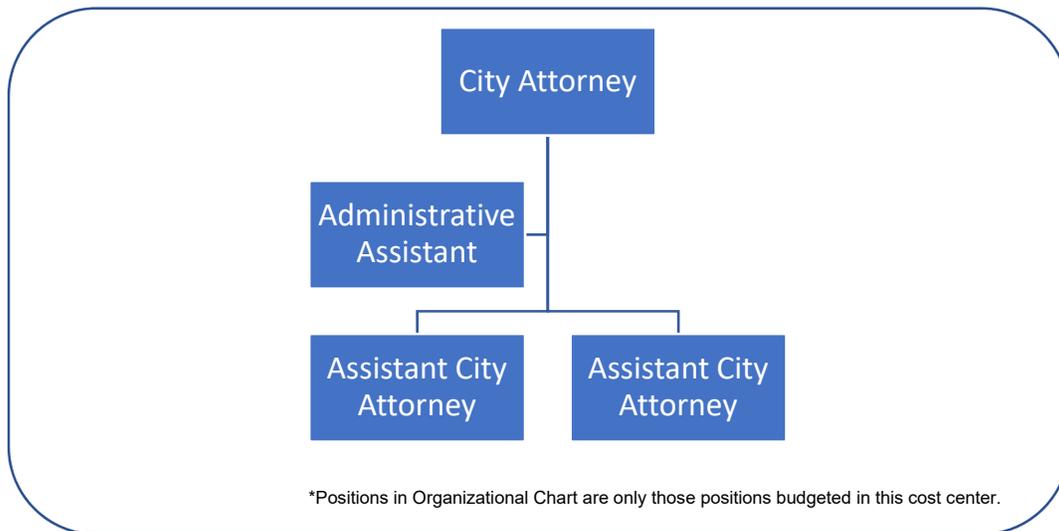


**Recommended/Not Recommended List**

Description	Requested	Recurring	One-time
<b>Personnel:</b>			
Additional Grant Administrator - funding is split	\$ 94,792	\$ 27,709	\$ -
Health Premium Increase	16,278	16,278	-
<b>Computer Equipment Hardware - 950500:</b>			
Replace laptop #18279 - per IT with all necessary software	1,800	1,800	-
<b>Other:</b>			
Bank Merchant Charge - 660045: request is \$400 more than prior year	1,200	1,200	-
Advertisement & Publications - 600010: request is \$1,500 less than prior year	2,500	2,500	-
Educational Development - 540005: request is \$3,000 more than prior funded	15,000	15,000	-
<b>Professional Services - 530000: request is \$70,000 more than prior year funded</b>			
Audit Services	48,000	48,000	-
SAP Support	1,200	1,200	-
Budget Submission Fee	575	575	-
Audit Submission Fee	575	575	-
Budget Program Implementation	70,000	-	-
Software Maintenance - 520017: request is New to FY 2021	68,000	-	-
Office Equipment, Installation Maintenance- 520020: request is \$260 more than prior year funded	1,360	1,360	-
Small Tools & Supplies - 510010: request is \$200 more than prior year funded	1,210	1,210	-
Office Supplies - 510005: request is the same level as prior year funded	17,000	17,000	-
<b>Subtotal - Finance:</b>	<b>\$ 339,490</b>	<b>\$ 134,407</b>	<b>\$ -</b>



Representing the City in all litigation and controversies and prosecuting all cases brought before the Municipal Court. Drafting, reviewing and approving the form and legality of all proposed ordinances, including all ordinances granting franchises. Advising the Mayor, City Council, City Manager, City Departments and other City Boards and Commissions on the law and the application of the law. Representing the City in legal proceedings; preparing and reviewing legal documents for these and other various purposes. Processing and collecting claims held by the City against other persons. Defending the City from claims against it; and releasing or restricting the release of information requested pursuant to the Texas Open Records Act and seeking Attorney General opinions on information restricted from release. Reviewing legislation and court decisions for determination of legal implications for the City; advising the City Council, City Manager and City Departments on such impact and pursuing state and federal legislation beneficial to the City. Assisting citizens, in conjunctions with the appropriate City department, with the interpretation of City ordinances and with various questions regarding City operations. Coordinating with outside counsel on a variety of legal matters, assisting in all liability defense efforts, and work in conjunction with other City employees with specialized outside counsel when called upon to do so.



**Mission:**

To reduce legal exposure by providing legal advice without unnecessary administrative burden.

**Goals & Objectives:**

- Provide timely advice to Council and City departments regarding legal issues.
- Streamline legal department processes to reduce administrative task where appropriate.
- Timely respond to rapidly increasing workload by expanding personnel, redesigning workflows, and reassigning responsibilities.

**FY 2020 Highlights:**

- Assisted Development Services in developing a Unified Development Code.
- Assisted City Manager in code review project.
- Manage outside litigation and provide consistent updates to Council.
- Continue to advise Council and departments regarding legal questions and legal advice.

**FY 2020 Highlights:**

- The City Attorney earned the Merit Certification in Municipal Law from the Texas Association of City Attorneys.
- Maintenance & Operation accounts increased net \$1K, mainly due to an increase in Subscriptions & Memberships.
- Capital expenditures were budgeted at \$12K, including carpet replacement \$8K, replacement printer \$1K, and replacement computer equipment-hardware \$3K.

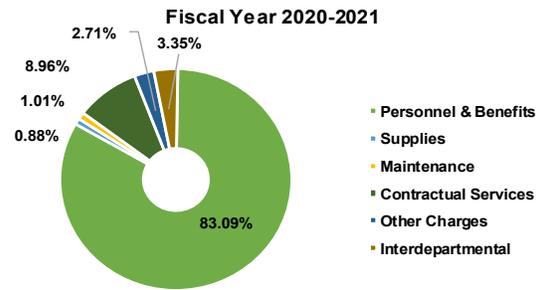
**FY 2021 Budget Highlights:**

- Personnel & Benefits increased \$93K, due to the reorganization of one assistant city attorney position, and an increase in health premiums.
- Maintenance increased \$1K, mainly due to Clio Software.
- Interdepartmental increased \$4K, due to IT Charges.
- There are no capital expenditures budgeted in FY 2021.



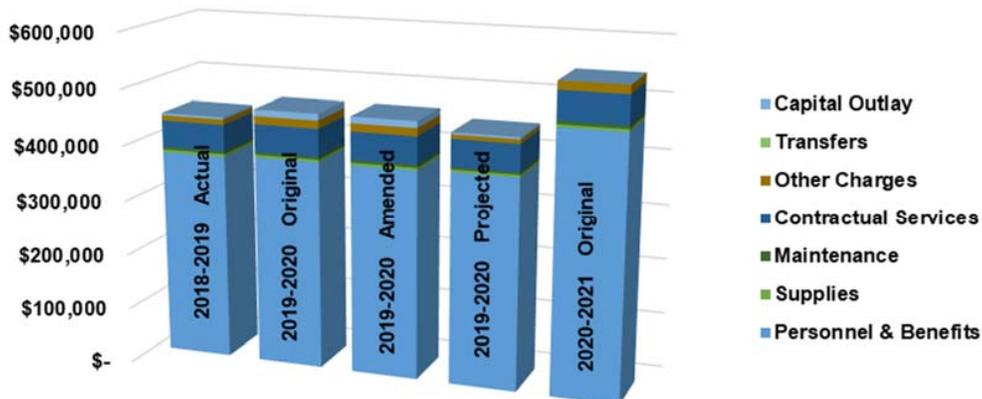
**FY 2021 Programs:**

- Provide legal advice as needed to City officials and staff.
- Respond to public information requests.
- Review and approve all papers and contracts for the City of Victoria.
- Prepare meeting agendas for City Council and City boards and commissions.



**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 372,443	\$ 376,948	\$ 376,948	\$ 379,447	\$ 470,135	\$ 93,187	24.7%
Supplies	5,289	4,900	4,900	4,900	5,000	100	2.0%
Maintenance	4,575	4,650	4,650	3,750	5,707	1,057	22.7%
Contractual Services	48,357	50,100	50,100	49,100	50,700	600	1.2%
Other Charges	9,612	14,500	14,500	7,725	15,350	850	5.9%
Interdepartmental	15,034	15,158	15,158	15,033	18,955	3,797	25.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	3,992	11,800	11,800	3,559	-	(11,800)	-100.0%
<b>Total Expenditures:</b>	<b>\$ 459,301</b>	<b>\$ 478,056</b>	<b>\$ 478,056</b>	<b>\$ 463,515</b>	<b>\$ 565,847</b>	<b>\$ 87,791</b>	<b>18.4%</b>
<b>One-time Expenditures:</b>							
Capital Outlay	\$ -	\$ 9,200	\$ 9,200	\$ 1,131	\$ -	\$ (9,200)	-100.0%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ 9,200</b>	<b>\$ 9,200</b>	<b>\$ 1,131</b>	<b>\$ -</b>	<b>\$ (9,200)</b>	<b>-100.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>1.9%</b>	<b>1.9%</b>	<b>0.2%</b>	<b>0.0%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 459,301</b>	<b>\$ 468,856</b>	<b>\$ 468,856</b>	<b>\$ 462,384</b>	<b>\$ 565,847</b>	<b>\$ 96,991</b>	<b>20.7%</b>
<b>Percent of General Fund</b>	<b>0.9%</b>	<b>0.9%</b>	<b>0.9%</b>	<b>0.9%</b>	<b>1.1%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	4	4	4	4	4	0

1) In Fiscal Year 2021, the Legal Assistant was reorganized into an additional Assistant City Attorney.

**Department High-Level Personnel Descriptions**

**City Attorney (1)** - Chief legal advisor and general counsel to City, City Council, and VSTDC.

**Assistant City Attorney (2)** - Assistant Legal Advisor, providing primary legal responsibility to select City departments.

**Administrative Assistant (1)** - Office manager, reception, budget management, flood buyout leases, and claims for and against the City, in addition to general administrative support for three positions.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Requests for Legal Review	534	554	684	775
2 Claims for and against the City	142	134	103	145
3 Public Information Requests	466	480	616	700
4 Items for Council meetings	161	127	129	145

**Recommended/Not Recommended List**

**Description Requested Recurring One-time**

<b>Personnel:</b>			
Reorganization for additional Assistant City Attorney	\$ 93,061	\$ 81,956	\$ -
Health Premium Increase	6,978	6,978	-
<b>Computer Equipment Hardware - 950500:</b>			
New computer hardware for proposed ACA	2,000	-	-
<b>Office Equipment, Instrument Apparatus - 950120:</b>			
New office furniture for proposed ACA	3,500	-	-
<b>Buildings &amp; Improvements - 900110:</b>			
Office remodel (flooring, paint, breakroom cabinetry)	14,500	-	-
Construction of new office for proposed ACA	6,500	-	-
<b>Other:</b>			
Software Maintenance - 520017: request is \$1,890 more than prior year funded	4,040	3,207	-
Professional Services - 530000: request is the same level as prior year funded	40,000	40,000	-
Educational Development - 540005: request is \$5,850 more than prior year funded	17,350	12,350	-
Subscriptions & Memberships - 550010: request is \$750 more than prior year funded			
Recurring memberships and subscriptions	2,000	2,000	-
Additional Bar/Chamber/Association dues for new ACA	750	-	-
Law Library Updates - 550015: request is the same level as prior year funded	10,000	10,000	-
Cellular Telephone Expense - 560014: request is new to FY2021	600	600	-
<b>Subtotal -Legal:</b>	<b>\$ 201,279</b>	<b>\$ 157,091</b>	<b>\$ -</b>



We support the City's efforts to attract, develop and retain a diverse, well-qualified and productive workforce that enhances the livability of our community. We provide internal support to employees for new hire on-boarding, policy development and interpretation; time entry and payroll functions; benefit management and performance management.



**Mission:**

Be an "Employer of Choice" to enhance our workforce thus enhancing livability for our community.

**Goals & Objectives:**

- Sustain stable workforce.
- Enhance employee/leadership development including career paths and succession planning.
- Identify/implement on-line solutions for better efficiencies.
- Effectively communicate with employees/departments on programs/processes that impact their lives.
- Perform internal operations with integrity and in compliance with State/Federal laws.

**FY 2020 Highlights:**

- Comprehensive Classifications and Compensation Study.
- Capital expenditures were budgeted at \$5K, including replacement printer, computer, and tablet.

**FY 2021 Budget Highlights:**

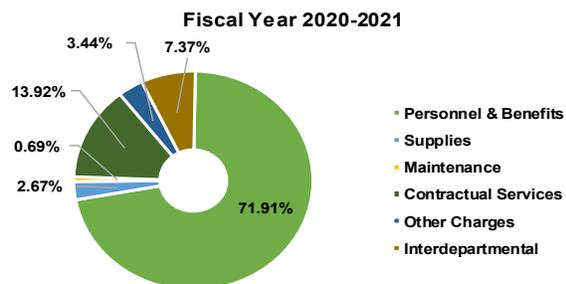
- Personnel & Benefits increased \$10K, due to health premiums.

**FY 2021 Budget Highlights: continued**

- Maintenance decreased \$12K, mainly due to not renewing PeopleAdmin on-line application program; if the new HRIS is approved in the Information Technology Fund.
- Contractual Services decreased \$6K, mainly due to one-time expense for a Salary Survey.
- Other Charges increased \$7K, mainly due to one-time expense of \$6K in Education and Development for Certified Public Manager Program.
- There are no capital expenditures budgeted in FY 2021.

**FY 2021 Programs:**

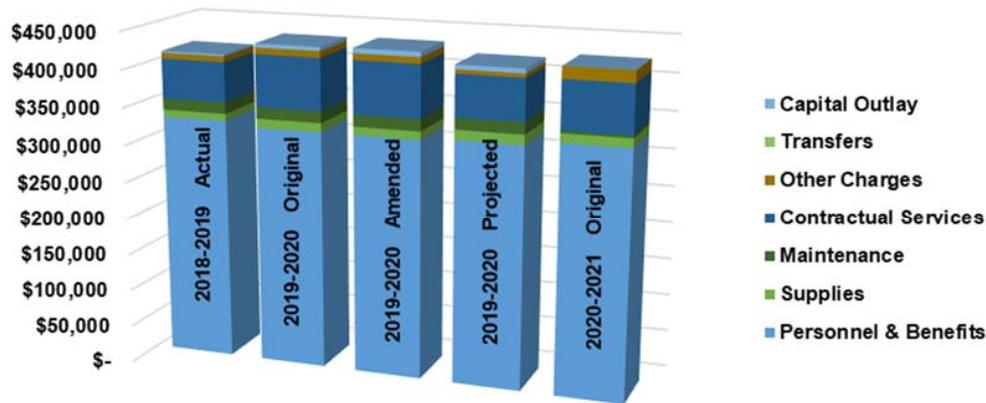
- Recommend updating HRIS System to handle applicant tracking, time and attendance, benefits on-line, payroll.





**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 327,313	\$ 321,827	\$ 321,827	\$ 325,490	\$ 332,028	\$ 10,201	3.2%
Supplies	9,586	12,166	11,213	13,410	12,317	151	1.2%
Maintenance	15,335	15,529	15,882	15,882	3,200	(12,329)	-79.4%
Contractual Services	53,499	69,814	70,414	55,236	64,283	(5,531)	-7.9%
Other Charges	7,893	8,668	8,668	5,368	15,903	7,235	83.5%
Interdepartmental	27,339	28,664	28,664	27,198	34,021	5,357	18.7%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	2,298	5,300	6,685	6,205	-	(5,300)	-100.0%
<b>Total Expenditures:</b>	<b>\$ 443,264</b>	<b>\$ 461,968</b>	<b>\$ 463,353</b>	<b>\$ 448,789</b>	<b>\$ 461,752</b>	<b>\$ (216)</b>	<b>0.0%</b>
<b>One-time Expenditures:</b>							
Personnel & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other Charges	-	-	-	-	5,865	5,865	100.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,865</b>	<b>\$ 5,865</b>	<b>100.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>1.3%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 443,264</b>	<b>\$ 461,968</b>	<b>\$ 463,353</b>	<b>\$ 448,789</b>	<b>\$ 455,887</b>	<b>\$ (6,081)</b>	<b>-1.3%</b>
<b>Percent of General Fund</b>	<b>0.9%</b>	<b>0.8%</b>	<b>0.8%</b>	<b>0.9%</b>	<b>0.9%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>

1) No major changes in recent years.



**Department High-Level Personnel Descriptions**

**Director (1)** - Provides leadership and direction to the personnel practices of the City. Administers major programs in the areas of: benefits, recruiting, compensation, payroll, employee records, performance reviews, employee relations, communications, employee safety and workers compensation. Provides leadership and direction to the HR/Safety Department.

**HR Manager (1)** - Designs, coordinates, administers and implements various human resources programs such as compensation, benefits, performance management, training, and employee relations to effectively manage, retain and develop City of Victoria's team of employees. Work closely with the Director of Human Resources and other members of the Human Resources department and City departments to ensure accuracy and efficiency of the City's payroll processing and application of City's benefit programs.

**Payroll/Benefits Specialist (1)** - Designs, coordinates, administers and implements various human resources programs such as compensation, benefits, and performance management. Work closely with the HR Manager and other members of the Human Resources department and City departments to ensure the accuracy and efficiency of the City's payroll processing and assures compliance with State and Federal reporting requirements.

**Recruitment Specialist (1)** - Designs, coordinates, administers and implements various human resources programs such as recruitment, selection and employee relations to effectively staff and retain the City of Victoria's team of employees. Responsible for establishing and maintaining resources (colleges, high schools, trade schools, Workforce Solutions, etc.) to promote the City as an Employer of Choice and to provide a sufficient pool of candidates for various positions. Works closely with the Director of Human Resources and other members of the Human Resources department and City departments to ensure that appropriate candidates are communicated with and taken through the hiring process effectively and efficiently.

**Performance Metrics**

	<b>Actual FY 2019</b>	<b>Estimate FY 2020</b>	<b>Projected FY 2020</b>	<b>Estimate FY 2021</b>
1 Total number of vacant positions	57	38	38	47
2 Avg # of Full-time employees	575	576	576	576
3 % of full-time employees vested	54.70%	57.40%	57.40%	68.00%
4 Turnover Rate	20.00%	19.00%	19.00%	19.00%

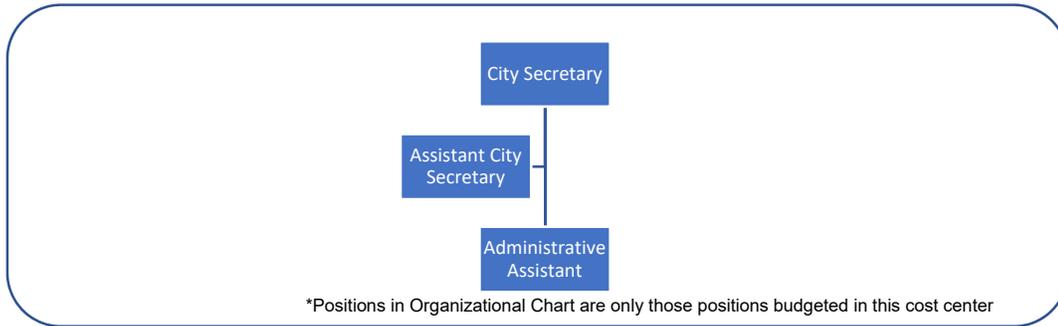


**Recommended/Not Recommended List**

Description	Requested	Recurring	One-time
<b>Personnel:</b>			
Additional Training/Development Specialist	\$ 46,111	\$ -	\$ -
Health Premium Increase	9,728	9,728	-
<b>Other:</b>			
<b>Office Supplies - 510005: request is \$2,000 more than prior year funded</b>			
Ongoing office supplies	6,500	6,500	-
Replace miscellaneous office equipment	2,000	-	-
<b>Software Maintenance - 520017: request is \$97,671 more than prior year</b>			
New HRIS System	110,000	-	-
<b>Professional Services - 530000: request is \$361 more than prior year</b>			
	2,014	2,014	-
<b>Consulting Services - 530005: request is \$10,000 less than prior year funded</b>			
On-line Solutions	5,000	5,000	-
Outside Employment Legal Consulting, as needed	7,000	7,000	-
Kronos Applicant Consultant	2,500	2,500	-
<b>Pre-Employment Screening - 530042: request is \$4,148 more than prior year</b>			
Post-employment physicals	18,750	18,750	-
Fire Department pre-employment physicals/worksteps	8,190	8,190	-
Police Officer Pre-employment physical/worksteps	6,625	6,625	-
Pre-employment drug screen - safety sensitive positions	1,050	1,050	-
Pre-employment DOT for CDL drivers	1,854	1,854	-
TX Dept. DPS - Criminal Background Screens	163	163	-
First Advantage - Criminal History	156	156	-
Equifax - credit reports	81	81	-
First Advantage - Driving Records	2,300	2,300	-
Police psychological evaluations	2,250	2,250	-
<b>Educational Development - 540005: - request is \$6,865 more than prior year</b>			
Texas Municipal Human Resources Association for staff	2,000	2,000	-
HR Webinar topics	1,500	1,500	-
Various training as needed	1,000	1,000	-
Annual Conference for two staff members	1,500	1,500	-
Certified Public Manager Program for HR Director	5,865	-	5,865
<b>Subtotal - Human Resources:</b>	<b>\$ 244,137</b>	<b>\$ 80,161</b>	<b>\$ 5,865</b>



The City Secretary serves as the official repository for all permanent documents of the City; including ordinances, resolutions, contracts, deeds, and easements. The City Secretary also transcribes and preserves the City Council and Victoria Sales Tax Development Corporation minutes. The City Secretary maintains all titles and licensing with the State for City-owned vehicles and equipment. The City Secretary serves as the Records Management Officer for the City of Victoria and reviews and approves all City department requests for disposition of records according to the Records Retention schedules developed by TSLAC. The City Secretary serves as the sole registrar of birth and death certificates in Victoria County and has access to the State Vital Statistics database through the Texas State Registrar's Office to issue birth certificates of individuals who were born in the State of Texas. Death records may be obtained through the City Secretary's Office for deaths occurring within Victoria County. The City Secretary's Office issues various types of licenses and permits, including; garage sale permits, liquor licenses (City's portion only), coin-operated amusement machine permits, pool hall permits, tow truck permits, taxicab business and operator licenses, trash hauler permits, limousine service and operator licenses, itinerant vendors permits, street vendors permits, animal drawn touring vehicles, sexually oriented business permits, and transfer ambulance service permits. The City Secretary's Office also registers alarm systems. Under the State Election Code, the City Secretary is charged with the responsibility of administering all City elections for elected officials (Mayor and Council) as well as bond or charter amendment elections.



**Mission:**

The mission of the City Secretary's Office is to support government transparency by recording and maintaining all official City documents and City Council legislative actions; to provide courteous and knowledgeable customer service to all citizens and staff; and fulfill all responsibilities of the office in a professional manner.

**Goals & Objectives:**

- Obtain the Exemplary Five Star Award from the State Vital Statistics Unit of the Department of State Health Services by meeting or exceeding qualifications based on timeliness, accuracy, training, and security through a concerted effort by staff striving for excellence.
- Provide a level of customer service that exceeds the expectations of residents of Victoria and enhances the quality of life.
- Provide administrative support to the City Council, management and staff concerning the Comprehensive Plan implementation and to maintain the document for community access and historical purposes.
- Administer a City election that results in a Council that will strive to move the community forward in the coming years by implementing the goals of the Comprehensive Plan.

**FY 2020 Highlights:**

- Award – DSHS, Vital Statistics Unit, 2019 Exemplary 5 Star Award for meeting or exceeding qualifications based on timeliness, accuracy, training, and security in regards to vital statistics.

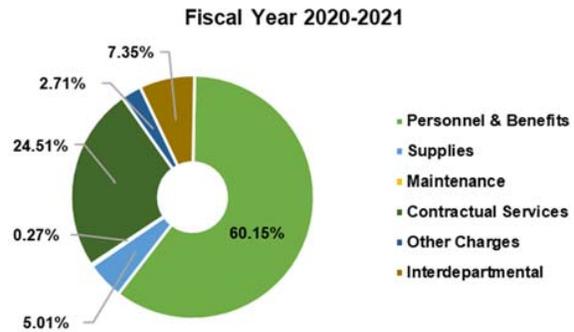
**FY 2021 Budget Highlights:**

- Personnel & Benefits increased \$15K, due to health premium.
- Supplies increased \$1K mainly due to the replacement of a desktop scanner.
- Contractual Services increased \$61K, mainly due to May 2021 Election for Council Places 1,2,3 & 4.
- Other Charges increased \$1K, mainly due to Other Employee Relations.
- Interdepartmental increased \$4K, mainly due to Information Technology Charges.
- There are no capital expenditures budgeted in FY 2021.



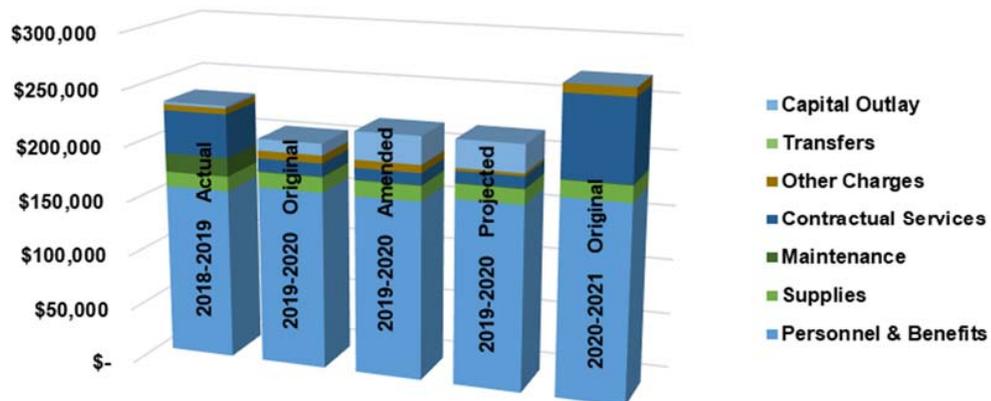
**FY 2021 Programs:**

- Continue issuance of Out of County Birth Certificates through the State's Remote Access Program
- Continue Citywide Records Management Program
- Continue Acknowledgement of Paternity Program



**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 155,505	\$ 161,942	\$ 161,942	\$ 167,196	\$ 176,846	\$ 14,904	9.2%
Supplies	13,408	14,000	14,000	13,500	14,730	730	5.2%
Maintenance	17,155	800	800	800	800	-	0.0%
Contractual Services	39,533	11,550	10,363	10,300	72,050	60,500	523.8%
Other Charges	5,455	7,165	7,165	2,565	7,960	795	11.1%
Interdepartmental	17,458	17,475	17,475	17,375	21,610	4,135	23.7%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	2,154	10,500	25,275	25,019	-	(10,500)	-100.0%
<b>Total Expenditures:</b>	<b>\$ 250,668</b>	<b>\$ 223,432</b>	<b>\$ 237,020</b>	<b>\$ 236,755</b>	<b>\$ 293,996</b>	<b>\$ 70,564</b>	<b>31.6%</b>
<b>One-time Expenditures:</b>							
No One-time Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 250,668</b>	<b>\$ 223,432</b>	<b>\$ 237,020</b>	<b>\$ 236,755</b>	<b>\$ 293,996</b>	<b>\$ 70,564</b>	<b>31.6%</b>
<b>Percent of General Fund</b>	<b>0.5%</b>	<b>0.4%</b>	<b>0.4%</b>	<b>0.5%</b>	<b>0.6%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	3	3	3	3	3	0

1) No major changes in recent years.

**Department High-Level Personnel Descriptions**

**City Secretary (1)** – Supervises staff of the City Secretary’s Office; maintains the department budget; attends and prepares minutes for meetings of the City Council and VSTDC; interacts with the public and staff concerning City ordinances and vital statistics regulations; receives, reviews, registers, and scans vital statistics; must be available to issue burial transit permits 24/7; administers acknowledgements of paternity; explains and issues permits and licenses; maintains compliance with the Open Meetings Act; files, scans, and researches official documents; prepares daily cash reports and deposit in the absence of the assistant; directs customers to the appropriate department or government agency; custodian of the City seal; attests official’s signatures on legal documents; establishes and enforces department policies; serves as the local registrar of Victoria County; serves as the Records Manager for the City; administers oaths of Office; and oversees City elections.

**Assistant City Secretary (1)** - Assumes the City Secretary responsibilities in her absence; assists with training; receives, reviews, registers, and scans vital statistics; inventories vital statistics paper daily; performs notary services; administers acknowledgements of paternity; explains and issues permits and licenses; interacts with the public and staff concerning City ordinances and vital statistics regulations; prepares and maintains titles and license for City vehicles; must be available, in the absence of the City Secretary, to issue burial transit permits 24/7; assists with compliance of the Open Meetings Act; assists with filing, scanning, and research of City documents; prepares daily cash reports and deposit; and directs customers to the appropriate department or government agency.

**Administrative Assistant (1)** – Receives, reviews, registers, and scans vital statistics; administers acknowledgements of paternity; explains and issues permits and licenses; interacts with the public and staff concerning City ordinances and vital statistics regulations; prepares invoices for funeral homes and liquor licenses; inventories vital statistics paper daily; assists with scanning of official documents; and directs customers to the appropriate department or government agency.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Council/VSTDC Minutes Written	42	49	49	49
2 Garage Sale/Misc Permits Issued	2,036	2,000	2,000	2,000
3 Vital Records Issued	3,178	3,100	3,100	3,100
4 Certified Copies of Vital Records Issued	9,207	11,000	11,000	11,000

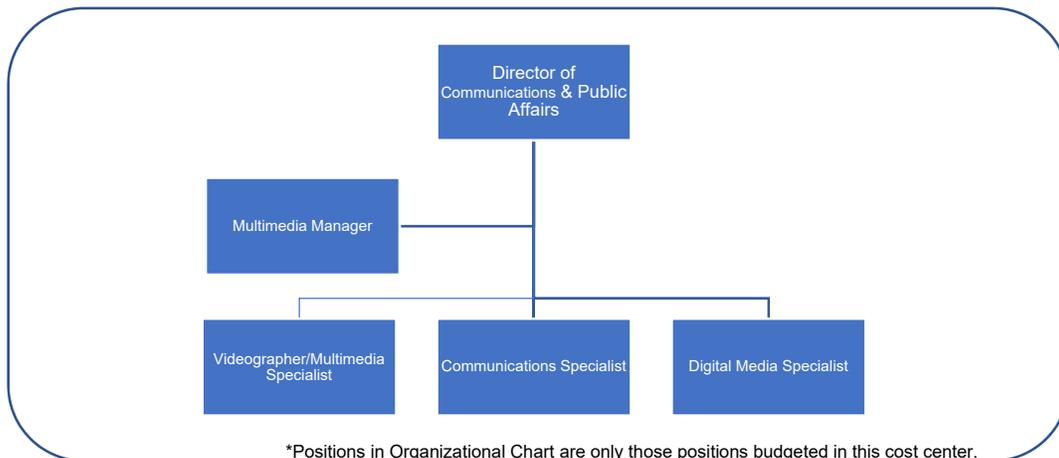


**Recommended/Not Recommended List**

<b>Description</b>	<b>Requested</b>	<b>Recurring</b>	<b>One-Time</b>
<b>Personnel:</b>			
Health Premium Increase	\$ 8,218	\$ 8,218	\$ -
<b>Computer Equipment Hardware - 950500:</b>			
Replace desktop scanner	600	-	-
<b>Other:</b>			
<b>Office Supplies - 510005: same level as prior year funded</b>	14,000	14,600	-
<b>Uniforms &amp; Clothing - 510045: - original request is \$130 more than prior year funded</b>	130	130	-
<b>Professional Services - 530000: - original request is \$60,000 more than prior year funded</b>			
May 2021 Election for Council place 1,2,3, & 4	60,000	60,000	-
City Code Codification	7,500	7,500	-
Municode Annual Admin Support Fee	475	475	-
Annual fee for Municipal Code on Internet	950	950	-
Ordbank Fee to Place New Ordinances on Internet	425	425	-
Ordlink Fee to link New Ordinances on Website Before Codification	300	300	-
<b>Educational Development - 540005: - original request is \$150 less than prior year funded</b>	5,500	5,500	-
<b>Other Employee Relations - 620016: - New to FY 2021</b>			
Recognition Plaques for Boards and Commission Members	1,125	1,125	-
<b>Subtotal - City Secretary:</b>	<b>\$ 99,223</b>	<b>\$ 99,223</b>	<b>\$ -</b>



The Communications and Public Affairs Office (PIO) will communicate to Victoria residents through modern and traditional outlets. Digital resources include, but are not limited to, the City website, podcasts, videocasts, social networking sites including YouTube and blogs. Traditional resources include, but are not limited to, radio station programs, municipal television station, news releases, media interviews, brochures and marketing materials, public speaking, research and newsletters. The municipal television station, Vtv15 Channel, is designed to educate our citizens about the role municipal government plays in their lives. The station will continue to produce and broadcast City Council meetings, Parks Commission meetings, Planning Commission meetings, Library Programs, Convention & Visitors Bureau marketing videos and ads, Victoria Report, news about emergency preparedness, City Government news - and other City government shows, City-sponsored events at the Library, parks or environmental events, programs on local arts and history, programs for the Victoria Economic Development Board, programs about local military veterans, programs that feature the performing and cultural arts, a 30-minute radio program that airs on local radio channels. Creative opportunities exist for additional content on Vtv15, including the newly produced Victoria Minute that is published across YouTube, Vtv15 and social media outlets and other internal communications, such as newsletters. The office will continue podcast interviews for the radio program to be converted into a video format for multiple platform viewership.



**Mission:**

The Communications & Public Affairs office is committed to engaging and educating the community through strategic messaging, partnerships and public affairs, and the production of quality informative content.

**Goals & Objectives:**

- Centralize areas of City communications to ensure consistent and timely messaging to the public.
- Improve all technologies being used within the department to stay up to date on the digital trends.
- Build stronger community relationships by increasing public affairs engagements that also will help promote positive branding within the community.

**FY 2020 Highlights:**

- Established a routine COVID-19 press briefing schedule coordinated and led by City/County PIO's (over 33 briefings).
- Coordinated frequent Complete Count Committee meetings and CCC Chair meetings to facilitate community-wide efforts.
- Successfully met a census response rate of 54.8%, slightly ahead of the Texas average response.
- City View e-newsletter.
- City website design.
- No capital expenditures were budgeted.

**FY 2021 Budget Highlights:**

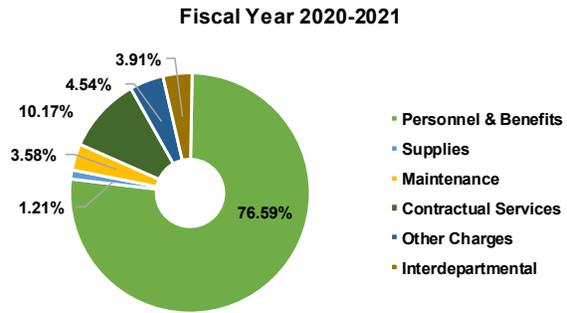
- Personnel & Benefits increased \$134K, due to two additional personnel.
- Supplies increased \$3K, mainly due to adding small tools and supplies to City TV Channel budget.

**FY 2021 Budget Highlights – continued:**

- Maintenance increased \$18K, mainly due to new software programs.
- Contractual Services increased \$30K, mainly due to professional services.
- Other Charges increased \$7K, mainly due to Education and Development.
- Interdepartmental increased \$3K due to Information Technology charges.

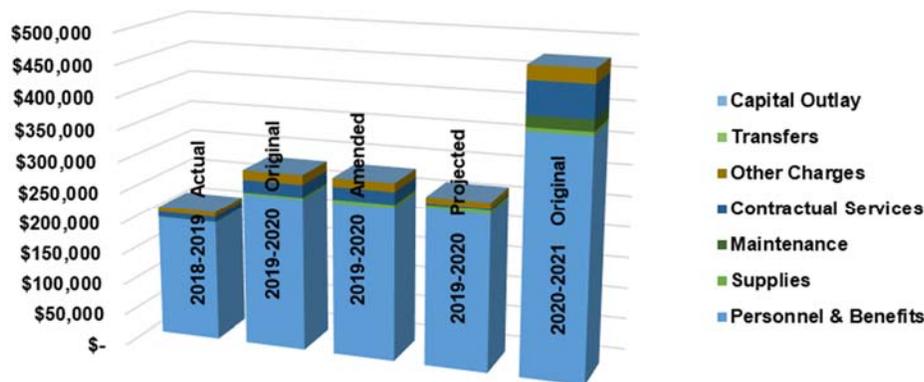
**FY 2021 Programs:**

- Swagit Productions LLC is a hands-free video streaming and broadcasting solution.
- Sprout Social is a social media management software solution.



**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 193,865	\$ 244,507	\$ 244,507	\$ 249,296	\$ 379,100	\$ 134,593	55.0%
Supplies	458	3,500	5,427	5,427	6,000	2,500	71.4%
Maintenance	-	-	-	-	17,700	17,700	100.0%
Contractual Services	8,932	20,325	20,325	2,777	50,325	30,000	147.6%
Other Charges	7,254	15,770	13,843	9,429	22,483	6,713	42.6%
Interdepartmental	15,958	15,958	15,958	15,958	19,374	3,416	21.4%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenditures:</b>	<b>\$ 226,468</b>	<b>\$ 300,060</b>	<b>\$ 300,060</b>	<b>\$ 282,887</b>	<b>\$ 494,982</b>	<b>\$ 194,922</b>	<b>65.0%</b>
<b>One-time Expenditures:</b>							
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ 4,250	\$ 4,250	100.0%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,250</b>	<b>\$ 4,250</b>	<b>100.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.9%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 226,468</b>	<b>\$ 300,060</b>	<b>\$ 300,060</b>	<b>\$ 282,887</b>	<b>\$ 490,732</b>	<b>\$ 190,672</b>	<b>63.5%</b>
<b>Percent of General Fund</b>	<b>0.4%</b>	<b>0.6%</b>	<b>0.5%</b>	<b>0.6%</b>	<b>1.0%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	3	3	3	3	5	2

- 1) In the middle of Fiscal Year 2020 one position was added.
- 2) In Fiscal Year 2021 one position was moved from Print Shop.

**Department High-Level Personnel Descriptions**

**Director (1)** - Responsible for leading public communication strategies, crisis communications, media relations, community affairs and the development of strategic messaging for all City departments.

**Multimedia Manager (1)** - Responsible for the development and production of video and audio programming used to inform citizens of the activities and services of the City and development of new Vtv15 channel programming. Supervises the staff and activities of the multimedia specialist.

**Videographer/Multimedia Specialist (1)** - Responsible for supporting the needs of the City of Victoria municipal television channel, Vtv15, and create audio podcasts, radio programs, graphic design and other creative video outlets.

**Digital Media Specialist (1)** - Responsible for coordinating our organization's main social media accounts and supporting other departments' accounts, monitoring our website analytics and some basic video. Supports some key administrative duties for the department.

**Communications Specialist (1)** - Responsible for writing and publishing internal and external communications to our staff, media and the public, including news releases, blogs, columns, newsletters and other content, as well as media relations and some event coordination.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Facebook Followers	16,773	21,000	21,000	24,000
2 Visits to City Website	1,025,394	1,275,000	127,500	1,350,000
3 Newsletter open-rate	N/A *	45%	45%	50%

\* Not yet established



**Recommended/Not Recommended List**

**Description Public Information Office Requested Recurring One-time**

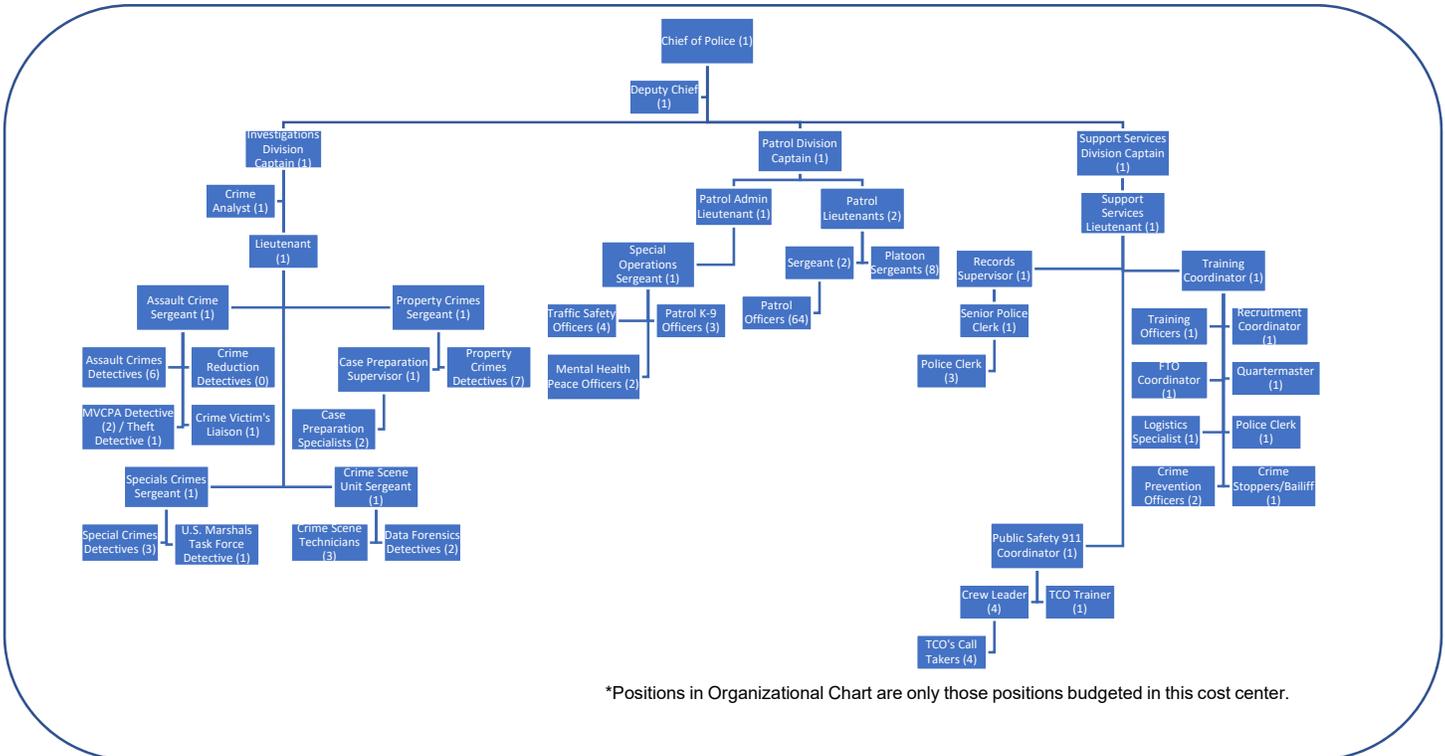
Description Public Information Office	Requested	Recurring	One-time
<b>Personnel:</b>			
Additional position - graphic designer /brand manager	\$ 60,878	\$ -	\$ -
Administrative Assistant	42,812	-	-
Health Premium Increase	9,513	9,513	-
<b>Capital Outlay:</b>			
<b>Computer Equipment Hardware - 950500:</b>			
Replace computer #20993 - per IT	3,200	-	-
<b>Computer Equipment Software - 950510</b>			
SAP License	5,472	-	-
<b>Other:</b>			
Small Tools & Supplies - 510010: request is new to FY2021	500	500	-
Software Maintenance - 520017: request is \$14,100 more than prior year funded			
Constant Contact	1,500	1,500	-
Sprout Social	12,000	12,000	-
Animoto Video Association	600	600	-
Educational Development - 540005: request is \$6,445 more than prior year funded	11,170	6,770	4,250
Subscriptions & Memberships - 550010: request is \$418 more than prior year funded	1,913	1,913	-
Cellular Telephone Expense - 560014: request is \$460 more than prior year funded	1,210	1,350	-
Public Relations - 620020: request is \$650 more than prior year funded			
Social media promotions and targeted ads	9,550	9,550	-
Marketing materials for public engagement events	650	-	-
<b>Subtotal - Communications &amp; Public Affairs:</b>	<b>\$ 160,968</b>	<b>\$ 43,696</b>	<b>\$ 4,250</b>

**Description Vtv15 Requested Recurring One-time**

Description Vtv15	Requested	Recurring	One-time
<b>Personnel:</b>			
Health Premium Increase	\$ 2,535	\$ 2,535	\$ -
<b>Other:</b>			
<b>Professional Services - 530000: request is \$29,396 more than prior year funded</b>			
Meeting records, TP&W, content	15,000	15,000	-
Rushworks maintenance, tech support for Alist/Vdesk	4,500	4,500	-
Vtv15.org domain name annual fee	675	675	-
CaptionPM Swagit transcription service	10,175	10,175	-
Swagit live streaming services for public meetings	18,546	18,550	-
Software Maintenance - 520017: request is new to FY2021	-	3,600	-
Small Tools & Supplies - 510010: request is new to FY2021	2,000	2,000	-
<b>Subtotal - City TV Channel:</b>	<b>\$ 53,431</b>	<b>\$ 57,035</b>	<b>\$ -</b>



The Police Department is made up of the Police Department and Dispatch 911 Call Center. The Administrative Division serves as Supervision and Control, Inspections, Intra / Inter-City coordination, Criminal Justice Inter-Agency Liaison and Cooperation, Public Relations, Policy, Accreditation, Research and Planning, Budget Preparation and Control and Grant Program Management. Support Services Command oversees Records, Crime Analysis, Facilities & Equipment, Fiscal Management, Inventory Control, EOC Security, Weapons of Mass Destruction Grant Management and Training. Patrol Function oversees Patrol, Traffic Enforcement, Tactical, Preliminary and Accident Investigations, Warrant Service, Parking Violation Enforcement, Parks Security, Emergency Operations Center Operations Management, City Sites' Security and Communications. Investigations function is responsible for Criminal Investigations, Case Preparation, Crime Scene Investigation, Detention, Crime Victim Services and Crime Stoppers. 911 Call Center is staffed 24/7/365 and acts as the nerve center for emergency operations. The center serves the agencies of the City, County, State and sometimes the federal government during the year.



\*Positions in Organizational Chart are only those positions budgeted in this cost center.

**Mission:**

To reduce crime and the fear of crime through outstanding police services in partnership with the community.

**Goals & Objectives:**

- Reduce overall Class One Crimes by 2%, Class One Violent Crimes by 2% and Class One Property Crimes by 3%.
- Respond to Priority One Calls for service in 7 minutes or less.
- Answer all incoming emergency calls within 10 seconds or less, 90% of the time.
- Recruit, hire and train personnel to fill existing vacancies; achieving annual average vacancy rate of six or below.
- Increase Investigation overall case clearance rate by 5%.

**Goals & Objectives: continued**

- Maintain current number of Community Engagement Events that focus on community outreach and educating the public concerning crime-related issues of importance.
- Reduce traffic related accidents by 2%.

**FY 2020 Highlights:**

- Implemented Conversion Project.
- Purchased Priority Dispatch Software.
- Maintained Best Practices recognition through the Texas Police Chief's Association.
- Capital expenditures were budgeted at \$911K, including replacement computer equipment-hardware \$200K, computer equipment-software \$41K, 2<sup>nd</sup> radio installment \$481K, building improvements \$10K, office equipment \$3K, SWAT equipment \$61K, machinery & equipment \$96K, and other equipment \$19K.



**FY 2021 Budget Highlights:**

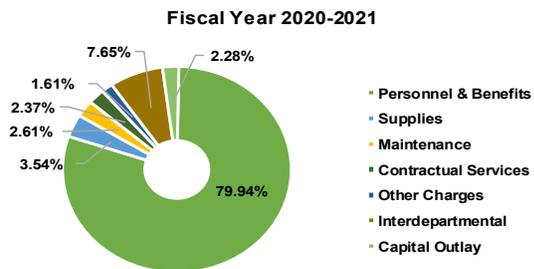
- Personnel & Benefits increased \$345K, mainly the net result of an increase in health premiums, increase of \$189,000 in baseline adjustments, and the addition of 4 COPS Grant officers' General Fund portion.
- Supplies decreased \$26K, mainly due to current trends in fuel and includes one-time expense of \$1K for office chairs at dispatch.
- Maintenance increased \$55K, mainly due to a \$70K increase in Software Maintenance and one-time expense of \$2,500 in Other Structure for additional Firearm Range Clean-Up.
- Contractual Service increased \$85K, mainly due to one-time expense of \$63K for MCCI Software Maintenance and the addition of \$12K of cellular telephone expense due to Senate Bill 944.
- Other Charges increased \$15K, mainly due to an increase of \$8K in Educational Development and one-time expense of \$2K for Graphics Wrap at PD North.
- Interdepartmental increased \$90K mainly due to Information Technology charges.

**FY 2021 Budget Highlights: - continued**

- Capital Expenditures is funded at \$360K with \$139K being one-time; \$37K various building improvements, \$1.5K office equipment, \$18K computer equipment, \$9.5K computer software, \$32K machinery & equipment, \$11K other equipment and \$30K in SWAT equipment.

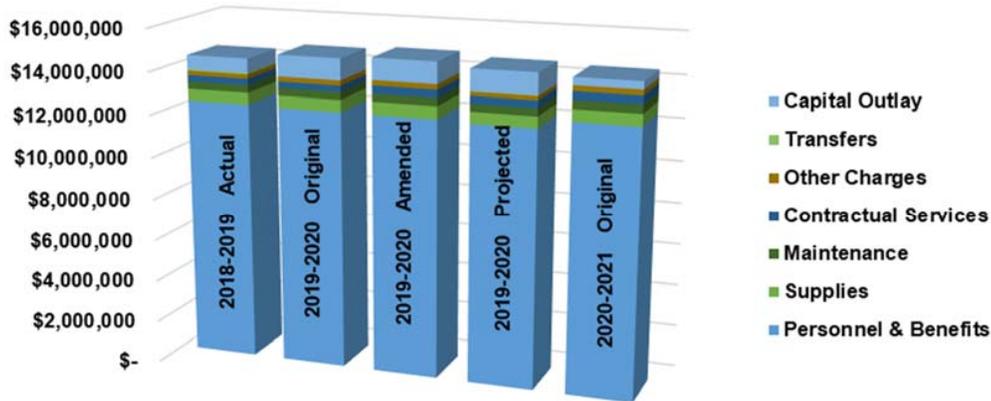
**FY 2021 Programs:**

- Complete roll out of Data Driven Approaches to Crime and Traffic Safety (DDATS)
- Implement AVL system.



**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 12,313,173	\$ 12,267,600	\$ 12,267,600	\$ 12,197,950	\$ 12,612,557	\$ 344,957	2.8%
Supplies	562,905	584,838	612,210	543,517	558,357	(26,481)	-4.5%
Maintenance	347,513	357,028	363,626	361,626	411,690	54,662	15.3%
Contractual Services	299,447	288,716	370,444	344,561	373,521	84,805	29.4%
Other Charges	209,524	239,204	244,184	184,700	253,841	14,637	6.1%
Interdepartmental	1,144,290	1,116,635	1,118,342	1,142,515	1,207,046	90,411	8.1%
Transfers	62,313	-	-	25,957	-	-	0.0%
Capital Outlay	675,955	1,009,606	1,015,688	1,013,953	359,848	(649,758)	-64.4%
<b>Total Expenditures:</b>	<b>\$ 15,615,121</b>	<b>\$ 15,863,627</b>	<b>\$ 15,992,094</b>	<b>\$ 15,814,779</b>	<b>\$ 15,776,860</b>	<b>\$ (86,767)</b>	<b>-0.5%</b>
<b>One-time Expenditures:</b>							
Supplies	\$ -	\$ 1,575	\$ 1,575	\$ 1,575	\$ 1,000	\$ (575)	-36.5%
Maintenance	-	30,600	30,600	30,600	2,500	(28,100)	-91.8%
Contractual Services	91,938	-	-	-	62,855	62,855	100.0%
Other Charges	-	-	-	-	1,610	1,610	100.0%
Capital Outlay	532,796	864,245	864,245	864,245	138,949	(725,296)	-83.9%
<b>Total One-time Expenditures:</b>	<b>\$ 624,734</b>	<b>\$ 896,420</b>	<b>\$ 896,420</b>	<b>\$ 896,420</b>	<b>\$ 206,914</b>	<b>\$ (689,506)</b>	<b>-76.9%</b>
<b>One-time as % of Department:</b>	<b>4.0%</b>	<b>5.7%</b>	<b>5.6%</b>	<b>5.7%</b>	<b>1.3%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 14,990,387</b>	<b>\$ 14,967,207</b>	<b>\$ 15,095,674</b>	<b>\$ 14,918,359</b>	<b>\$ 15,569,946</b>	<b>\$ 602,739</b>	<b>4.0%</b>
<b>Percent of General Fund</b>	<b>30.8%</b>	<b>29.2%</b>	<b>28.9%</b>	<b>30.8%</b>	<b>31.2%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	159	161	162	162	166	4

- 1) In Fiscal Year 2018, two officers were added to the Police Department.
- 2) In Fiscal Year 2019, one new officer was added to Police and two officers were added to the Gulf Bend Grant Fund.
- 3) In Fiscal Year, four new officer positions were added as part of the COPS Grant.

**Department High-Level Personnel Descriptions**

**Chief of Police (1)** - Department Director, responsible for the planning, organizing and directing of the City's Police Department functions.

**Deputy Chief (1)** - Aids in the planning, organizing and directing of the Police Department. Serves as Acting Chief of Police in the absence of the Chief.

**Captain (3)** - Oversees and manages a major unit (division) of the Police Department and provides senior level supervision. Serves as the Acting Chief in the absence of the Chief and Deputy Chief.

**Lieutenant (7)** - Supervises and ensures work quality and adherence to established policies and procedures. Assumes complete charge in the absence of a superior officer and shall promote the goals and objectives of the Victoria Police Department.

**Sergeant (16)** - Under general supervision of a Lieutenant or Captain, this leadership position supervises, assigns, reviews and participates in the work of employees responsible for a variety of law enforcement programs.

**Patrol Officer & Detective (100)** - Conducts preliminary investigations and responds to emergency and non-emergency requests and enforces all City ordinances and State and Federal laws.

**Records Supervisor (1)** - Manage the operations of the City's police records division by assisting in the development and implementation of departmental policies, serving as the administrator for the department's Public Safety software, ensuring the efficient and accurate processing of police records.

**Police Clerk (5)** - Performs all general and specialized clerical work for a unit/section/division of the Victoria Police Department.

**Case Preparation Supervisor (1)** - Supervises the operations of the City's police case preparation division by assisting in the development of criminal case preparation and processing.



**Department High-Level Personnel Descriptions - continued**

**Case Preparation Specialist (2)** - Ensures efficient and accurate preparation of police cases by utilizing extensive knowledge of the necessary items of evidence, videos, reports, processes, and verifications to submit accurate, complete criminal cases for prosecution.

**Crime Scene Technician (3)** - Civilian police work which involves providing various non-emergency police service activities, including: performing identification services to the Police Department, serving as the official custodian of property.

**Crime Victim Liaison (1)** – Civilian position to protect the rights of, and provide services to, victims and survivors of violent crimes and crimes that create hardships, to alleviate the psychological and emotional trauma incurred as a result of violent crime.

**Administrative Assistant (1)** – Provides high-level administrative support by conducting research, preparing statistical reports, handling information requests, and performing clerical functions such as preparing correspondence, receiving visitors, arranging conference calls, and scheduling meetings.

**Support Services Assistant (1)** – Provides administrative support to the Training Unit. Files, maintains, processes, and records all TCOLE documentation. Monitors and records field training logs and facilitates training calendar schedule requests.

**Crime Analyst (1)** - Uses knowledge of administrative, tactical, and strategic crime analysis to review and analyze crime reports; interpret patterns and trends; disseminate information; and make recommendations related to possible suspects, potential crimes, location of future crimes, and methods of operation

**Public Safety 911 Coordinator (1)** - Plans, manages and directs the daily functions, operations and staff of the Police Department Telecommunications Section which includes public safety communications for the City of Victoria Emergency Communication Center

**Crew Leader (4)** - Supervises a crew of operators responsible for directing appropriate responses to emergency and non-emergency requests.

**Telecommunications Training Coordinator (1)** – Trains operators responsible for directing appropriate responses to emergency and non-emergency requests. Supports Public Safety Communications Manager in the day to day operations of the Telecommunications Center.

**Call Taker (8)** - Answers calls and enters information for emergency and non-emergency requests.

**Telecommunication Operator (TCO) (8)** - Directs appropriate response to emergency and non-emergency requests.

**Performance Metrics**

	<b>Actual FY 2019</b>	<b>Estimate FY 2020</b>	<b>Projected FY 2020</b>	<b>Estimate FY 2021</b>
1 Class One Crimes	2,402	2,354	2,306	2,330
2 Class One Violent Crimes	369	362	354	358
3 Class One Property Crimes	2,033	1,972	1,912	1,952
4 Priority Respond Class 1 Crimes	5	6	7	7
5 Annual Avg Vacancy Rate	9	6	6	6
6 Comm. Engagement Programs	79	79	79	85
7 Case Clearance Rate	41	43	41	4
8 Traffic Accidents	920	902	902	925



**Recommended/Not Recommended List**

<b>Police Description</b>	<b>Requested</b>	<b>Recurring</b>	<b>One-time</b>
<b><u>Personnel:</u></b>			
New Crime Scene Unit Supervisor Civilian	\$ 60,792	\$ -	\$ -
New Police Officer Positions	124,548	-	-
(4) New Police Officer Positions (COPS Hiring Program)	82,428	63,972	-
Health Premium Increase	250,265	250,265	-
<b><u>Capital Outlay:</u></b>			
<b><u>Vehicles:</u></b>			
Replace Unit#202 with Ford Explorer PPV	56,910	-	-
Replace Unit#203 with Ford Explorer PPV	56,910	56,910	-
Replace Unit#204 with Ford Explorer PPV	56,910	-	-
Replace Unit#205 with Ford Explorer PPV	56,910	-	-
Replace Unit#216 with Ford Explorer PPV	56,910	-	-
Replace Unit#217 with Ford Explorer PPV	56,910	56,910	-
Replace Unit#219 with Ford Explorer PPV	56,910	56,910	-
Replace Unit#225 with Ford Explorer PPV	56,910	56,910	-
Replace Unit#229 with Ford Explorer PPV	56,910	56,910	-
Replace Unit#260 with Ford Explorer PPV	56,910	56,910	-
Replace Unit#275 with Ford Explorer PPV (Detective)	39,410	-	-
Replace Unit#277 with Ford Explorer PPV (Detective)	39,410	-	-
Replace Unit#281 with Ford Explorer PPV (Detective)	39,410	-	-
Replace Unit#282 with Ford Explorer PPV (Detective)	39,410	-	-
<b><u>SWAT Equipment - 950905:</u></b>			
(8) 2120 Armor Plates 10x12	3,160	-	3,160
(10) Replacement Ballistic Helmets	5,000	-	5,000
Aardvark Breaching Tool	10,500	-	10,500
(10) GAT tools for Suppressors	1,250	-	1,250
(15) Replacement Optics for Rifles	8,000	-	8,000
(2) Comtac ACH single comm headsets - SWAT	2,502	-	2,502
<b><u>Other Equipment - 950900:</u></b>			
(25) Aimpoint Pro Optics for Patrol rifles	11,320	-	11,320
Cubicles for Investigations	24,000	-	-
<b><u>Machinery &amp; Equipment - 950600:</u></b>			
(8) Eagle 3 moving radars for Patrol vehicles	22,542	22,542	-
(4) AR-15 Rifles, sights, slings and carrying case-CID	6,500	6,500	-
(10) Axon Body Cams	13,321	13,321	-
(15) Ticket Writer Batteries	1,875	1,875	-
(8) Brazos Ticket Writers, Printers, warranty, and chargers	21,756	21,756	-
(5) AED's for Patrol cars	10,000	-	10,000
ELSAG North America License Plate Reader for 1 K9 Unit	20,100	-	20,100
(2) Smith Wesson M&P 15 rifles (MHO)	1,430	-	1,430
<b><u>Computer Equipment Hardware - 950500:</u></b>			
Surface Pro - Erin	1,800	1,800	-
(16) DVD read/write drives Investigations	1,000	1,000	-
Panasonic Toughbook 14" MVCPA	3,055	3,055	-
Quartermaster -Inventory Dell Laptop w/docking station	1,800	1,800	-
Extra iPads and keyboards - requested by IT	3,450	3,450	-
New Dell SFF and 2 Optiplex Computers		3,000	-
Replace 4 computers		2,800	-
Replace 2 computers		10,800	-
Replace 22 computers	158,500	24,200	-
Replace 20 toughbooks		96,000	-
Replace 1 laptop		1,800	-
Replace 1 tablet		2,100	-
Replace Server		-	18,000



**Recommended/Not Recommended List - continued**

<b>Police Description</b>	<b>Requested</b>	<b>Recurring</b>	<b>One-time</b>
<b>Computer Equipment Software - 950510:</b>			
Microsoft Office License for MDT's per IT	-	-	9,500
<b>Communication Equipment - 950300:</b>			
PVP Communications Motor Headsert (Traffic Safety)	2,207	-	-
<b>Office Equipment, Instrument Apparatus - 950120:</b>			
Kustom Signals Eagle III Radar x2	5,136	-	-
Kustom Signals Raptor Moto x1 w/remote	2,486	-	-
(2) New Desks and 3 Chairs Case Prep	3,329	-	-
Heavy Duty Shredder Case Preps	850	-	-
Fijitsu fi-7260 - Training Dept scanner	1,550	-	1,550
<b>Buildings &amp; Improvements - 900110:</b>			
Patrol Room floor replacement	4,200	-	4,200
Replace carpet PD North	5,700	-	5,700
PD Graphics Wrap at PD North	1,610	-	-
Replace Flooring in Records	7,798	-	7,798
Replace Flooring/Paint and ballistic glass in PD front desk area	15,000	-	15,000
Finish flooring project in Admin suite and CID Captain and Crime Analyst's Office	3,939	-	3,939
<b>Other:</b>			
<b>Uniforms &amp; Clothing - 510045: request is \$60,000 more than prior year funded</b>			
Uniform and clothing replacements	111,494	111,494	-
Uniform and equipment for 2 requested additional personnel	20,000	-	-
Uniform and equipment for 4 requested additional personnel	40,000	-	-
<b>Ammunitions - 510085: request is \$4,049 more than prior year funded</b>			
	98,481	98,481	-
<b>SWAT Expenses - 510100: request is \$10,291 more than prior year funded</b>			
Uniform replacements	2,500	2,500	-
Basic/Advanced Training	19,406	19,406	-
Association Memberships	650	650	-
Distraction Devices	4,900	4,900	-
Riot Control Filter replacements	1,450	1,450	-
<b>Software Maintenance - 520017: request is \$70,224 more than prior year funded</b>			
(6) Adobe Pro Licenses	2,100	2,100	-
KATS - K9 Records Management System	522	522	-
(4) Annual Adobe Creative Cloud Subscriptions	1,300	1,300	-
GPS Covert Tracker Service Fee	1,200	1,200	-
Callyo Covert Phone Service - Copper Package SCU	4,720	4,720	-
Covert Trackers - SCU	1,800	1,800	-
UFED (Cellebrite) License Cyber-Cyber	3,700	3,700	-
Forensic Tool Kit FTK - Cyber	2,500	2,500	-
Internet Evidence Finder	1,800	1,800	-
Amped 5 Video Enhancement for Investigations	1,275	1,275	-
License Plate Reader Software Maintenance	500	500	-
ARAS 360 mapping upgrades for Crash/Crime Scene	1,995	1,995	-
(5) Adobe Acrobat-Records	2,205	2,205	-
Axon (Taser, body cams, & Evidence.com Cloud storage)	88,649	88,649	-
Axon (In-car cameras & Evidence.com Cloud storage)	55,728	55,728	-
Central Square RMS software	170,660	170,660	-
Brazos Ticket Writer	5,909	5,909	-
NeverFail	2,000	2,000	-
Imprivata Software Maintenance	7,129	7,129	-
Power DMS Accrediation Management Software	1,150	1,150	-
Adobe Photoshop (Administrative web-design)	250	250	-



**Recommended/Not Recommended List - continued**

<b>Police Description</b>	<b>Requested</b>	<b>Recurring</b>	<b>One-time</b>
<b>Other Structural Maintenance - 520250: request is \$2,550 more than prior year funded</b>			
VPD Firearms Range Maintenance	500	500	-
VPD Firearms Range Clean-Up	2,500	-	2,500
<b>Professional Services - 530000: request is \$70,405 more than prior year funded</b>			
Meth Lab clean up	5,000	5,000	-
Lab Services	5,000	5,000	-
DNA Testing	5,000	5,000	-
Protection One Alarms for Crime Scene	1,800	1,800	-
Janitorial Services for PD North	3,600	3,600	-
Towing Fees	5,000	5,000	-
Criminal History Reports	16,366	16,366	-
Transcript Services	1,500	1,500	-
MCCI Software Maintenance - Records 2nd phase	62,855	-	62,855
<b>Counseling Services - 530025: request is the same level as prior year funded</b>	1,000	1,000	-
<b>County Jail Contract - 530030: request is the same level as prior year funded</b>	120,000	120,000	-
<b>Informant Funds - 530045: request is the same level as prior year funded</b>	20,000	20,000	-
<b>Educational Development - 540005: request is the same level as prior year funded</b>	129,822	129,822	-
<b>Mileage Reimbursement - 540020: request is new to FY2022</b>	500	-	-
<b>Subscriptions &amp; Memberships - 550010: request is \$3,576 more than prior year funded</b>	35,692	35,692	-
<b>Cellular Telephone Expense - 560014: request is \$14,400 more than prior year funded</b>			
Cellular Telephone	40,000	40,000	-
(4) Cell Phone Upgrades with Data Plan	2,400	2,400	-
(20) Additional Cell Phone Services for Patrol Cars	12,000	12,000	-
<b>Advertisement &amp; Publications - 600010: request is \$2,200 more than prior year funded</b>	9,200	7,000	-
<b>Equipment &amp; Machine Rental - 610010: request is the same level as prior year funded</b>	9,000	9,000	-
<b>Other Employee Relations - 620016: request is \$700 more than prior year funded</b>	7,600	6,900	-
<b>Public Relations - 620020: request is \$3,350 more than prior year funded</b>			
Public Service Announcements	6,400	3,200	-
CPA Annual Class Expense	1,500	1,500	-
PD Graphics Wrap at PD North	-	-	1,610
<b>Subtotal - Police:</b>	<b>\$ 2,791,647</b>	<b>\$ 1,901,749</b>	<b>\$ 205,914</b>

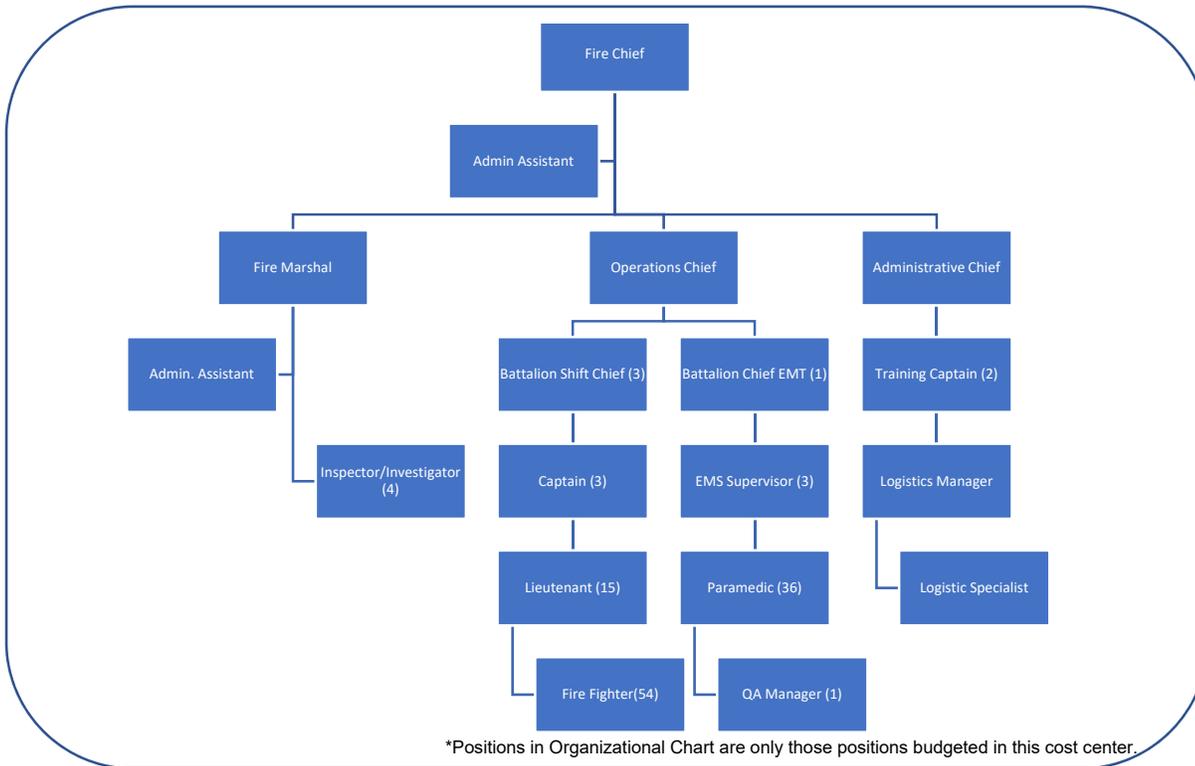


**Recommended/Not Recommended List – continued**

<b>Dispatch Description</b>	<b>Requested</b>	<b>Recurring</b>	<b>One-time</b>
<b>Personnel:</b>			
Health Premium Increase	\$ 37,685	\$ 37,685	\$ -
<b>Computer Equipment Hardware - 950500:</b>			
Genesis Hardware & Software upgrade - per IT	3,100	3,100	-
<b>Other Equipment: 950900:</b>			
Motorola Base Station & Combiner	29,093	-	-
Motorola Hardware	92,853	-	-
<b>Other:</b>			
<b>Office Supplies - 510005: request is \$1,000 more than prior year funded</b>			
General Office Supplies	2,420	2,420	-
Office Chairs	1,000	-	1,000
<b>Small Tools &amp; Supplies - 510010: request is \$1,134 more than prior year funded</b>			
	6,134	6,134	-
<b>Software Maintenance - 520017: request is \$22,071 less than prior year funded</b>			
Priority Dispatch System	7,200	14,400	-
Eventide Software Maintenance	6,405	6,405	-
GenWatch Software Maintenance	2,459	2,459	-
Zetron Software Maintenance	4,025	4,025	-
Traffic Recorder Software Maintenance	2,459	2,459	-
<b>Educational Developmental - 540005: request is \$7,845 more than prior year funded</b>			
	31,970	31,970	-
<b>Subscription &amp; Memberships - 550010: request is \$1,256 more than prior year funded</b>			
	4,947	4,947	-
<b>Advertisement &amp; Publications - 600010: request is \$500 more than prior year funded</b>			
	1,000	700	-
<b>Subtotal - Dispatch:</b>	<b>\$ 232,750</b>	<b>\$ 116,704</b>	<b>\$ 1,000</b>



The Fire Department is made up of three divisions; Administration, Fire Marshal's Office, and Operations. Administration oversees leadership, fiscal responsibilities, future planning, department preparedness, training, logistical support of operations, and capital asset replacement. The Fire Marshal's Office is responsible for fire prevention, fire investigations, plan reviews, fire code inspections, training and community education. Operations is responsible for all hazard's response to City and County emergencies. Operations oversees employee preparedness for specialty response teams, enhancing survivability of cardiac arrest events, meet and exceed established performance benchmarks and employee well-being.



**Mission:**

To preserve life and property with dedicated and caring service.

**Goals & Objectives:**

- Provide the highest quality emergency and life safety services possible.
- Maintain functioning fleet and capital equipment – replace identified apparatus and medical equipment.
- Obtain certification for members to replace members that have resigned or retired from the organization.
- Enhance Regional Taskforce Capability – Established an emergency response taskforce that can deploy anywhere in the region within 2 hours.
- Responder/Community Safety - Reduce the number of code 3 (lights/sirens) response and transports to ensure civilian and responder safety.
- Quality Assurance Manager – reassign (1) existing position to QA Manager to operate out of dispatch.

**FY 2020 Highlights:**

- Complete ISO evaluation to maintain Class 2 rating.
- Enhance department's ability to support members experiencing repetitive mental and emotional trauma.
- Established 6 person TEMS Unit to deploy with VPD SWAT during high risk warrant events.

**FY 2021 Budget Highlights:**

- Personnel & Benefits increased \$155K, the net result of baseline adjustments, Public Safety Pay Program and an increase in Health Premiums.
- Supplies increased \$37K, mainly due to Chemical Medical Supplies and one-time expense of \$18.5K for Training Ropes Rescue I.
- Maintenance decreased \$25K, mainly the net result of an increase in software maintenance and moving building maintenance to an internal service charge.
- Contractual Services decreased \$28K, mainly due to one-time expense in FY 2020 for ISO Review; includes \$20K in one-time for Immunizations.

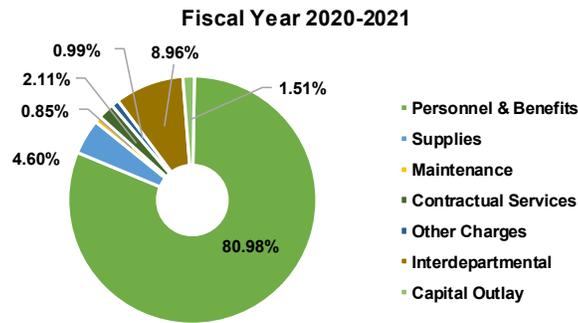


**FY 2021 Budget Highlights - continued:**

- Interdepartmental increased \$209K mainly due to the one-time expense to remount a medic unit for \$193K and moving building maintenance charges to an internal service charge.
- Capital expenditures are budgeted at \$208K and includes \$62K in one-time funds.

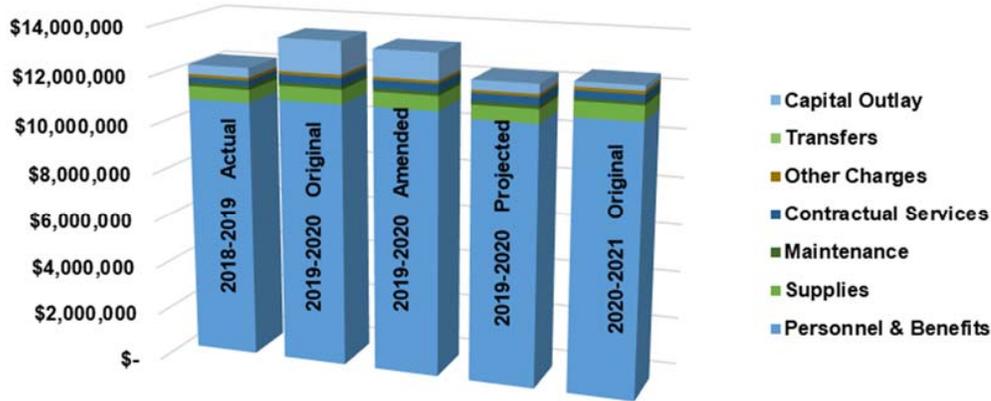
**FY 2021 Programs:**

- **Business Continuity Program** – Develop a program that will assist business owners prepare for and recover from a disaster.
- **Community Paramedicine Program** – Expand Career Field with Fire Dept. (Mobile Healthcare).



**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 10,786,104	\$ 11,005,592	\$ 11,005,592	\$ 10,801,578	\$ 11,160,369	\$ 154,777	1.4%
Supplies	541,518	596,540	610,703	571,703	633,650	37,110	6.2%
Maintenance	159,630	142,610	150,224	150,024	117,750	(24,860)	-17.4%
Contractual Services	215,524	317,871	318,249	315,853	290,120	(27,751)	-8.7%
Other Charges	127,344	129,850	120,021	113,521	136,500	6,650	5.1%
Interdepartmental	1,564,075	1,025,406	1,274,438	1,325,313	1,234,900	209,494	20.4%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	394,716	1,347,705	1,115,233	400,855	208,479	(1,139,226)	-84.5%
<b>Total Expenditures:</b>	<b>\$ 13,788,912</b>	<b>\$ 14,565,574</b>	<b>\$ 14,594,460</b>	<b>\$ 13,678,847</b>	<b>\$ 13,781,768</b>	<b>\$ (783,806)</b>	<b>-5.4%</b>
<b>One-time Expenditures:</b>							
Personnel & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	18,500	18,500	100.0%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	-	50,000	50,000	50,000	19,750	(30,250)	-60.5%
Interdepartmental	246,411	-	-	-	199,710	199,710	100.0%
Capital Outlay	330,783	1,324,505	1,072,260	330,646	61,650	(1,262,855)	-95.3%
<b>Total One-time Expenditures:</b>	<b>\$ 577,194</b>	<b>\$ 1,374,505</b>	<b>\$ 1,122,260</b>	<b>\$ 380,646</b>	<b>\$ 299,610</b>	<b>\$ (1,074,895)</b>	<b>-78.2%</b>
<b>One-time as % of Department:</b>	<b>4.2%</b>	<b>9.4%</b>	<b>7.7%</b>	<b>2.8%</b>	<b>2.2%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 13,211,719</b>	<b>\$ 13,191,069</b>	<b>\$ 13,472,200</b>	<b>\$ 13,298,201</b>	<b>\$ 13,482,158</b>	<b>\$ 291,089</b>	<b>2.2%</b>
<b>Percent of General Fund</b>	<b>27.2%</b>	<b>26.8%</b>	<b>26.4%</b>	<b>26.6%</b>	<b>27.2%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	130	130	130	130	130	0

1) No change in recent years.

**Department High-Level Personnel Descriptions**

**Command Staff (8)** - Includes the Fire Chief, three Assistant Chiefs, and 4 Battalion Chiefs. The command staff is responsible for managing the respective divisions of the Fire Department (Operations, Administration, and Fire Marshal).

**Field Supervisors (23)** - Include Captains and Lieutenants. The field supervisors are responsible for leading the non-officer personnel in day to day operations and delivering services.

**Fire Fighters (90)** - Provide firefighting, EMS, technical rescue services to the community.

**Inspector/Investigators (4)** - Conduct inspections, plan reviews, investigations, and life safety education.

**Training Officers (2)** - Provide training to the organization to maintain professional certifications.

**Administration Staff (2)** - support day to day operations of the Administration, Operations, and FMO divisions.

**Quality Manager (1)** - Manage quality systems for ensuring accurate dispatch procedures, data reports, and manage video files from field operations.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Call Volume	11,246	11,500	11,500	12,000
2 Response Time	4.5	4.5	4.5	4.5
3 ISO Rating	2.0	2.0	2.0	2.0



**Recommended/Not Recommended List**

<b>Description</b>	<b>Requested</b>	<b>Recurring</b>	<b>One-time</b>
<b>Personnel:</b>			
Health Premium Increase	\$ 272,760	\$ 272,760	\$ -
<b>Vehicles:</b>			
(900) Ford Crown Victoria Command/Support Vehicle (2006)	45,000	-	-
(993) Ford F-150 Ext Cab Support (2012)	35,000	-	-
(994) Ford F450 (Medic Unit)	258,000	-	193,000
Replace Boat Motor (22 years old) 90 horse power outboard motor	11,000	-	-
<b>Other Capital Outlay:</b>			
<b>Machinery &amp; Equipment - 950600 :</b>			
Fire Nozzles and valve replacement	4,300	4,300	-
(10) SCBA Mask Replacements	2,850	2,850	-
Thermal Imaging Camera	9,600	9,600	-
PPV fan	2,100	2,100	-
Ventilation Saw	3,500	3,500	-
Rotary Rescue Saw	1,500	1,500	-
Washer Station 4	1,030	1,030	-
(5) Keysecure	5,000	5,500	-
EVOII Drone Kit to replace obsolete drone	8,500	-	8,500
SCBA Enhancement	110,000	-	-
<b>Computer Equipment Hardware - 950500:</b>			
(24) PC/Laptop/Tablet Computer Replacement	47,400	47,300	-
Additional Laptop for Fire Marshall Office Conference Room	1,800	-	-
<b>Computer Equipment Software - 950510:</b>			
Drone Sense software for UAS program	1,200	1,200	-
Office for additional laptop FMA conference room	400	-	-
Fire Code Update to Software (ESO)	1,000	-	1,000
SAP License	1,000	-	-
<b>Chemcial, Medical, Surgical Equipment - 950400:</b>			
(8) Lifepak 15 with Procure Maintenance Contract	64,949	64,949	-
Replacement Blood Warmer Batteries	3,000	3,000	-
Stretcher Accessories	2,000	-	-
Bleeding Control Training Kit	2,500	-	-
TCCC Skill Set All Combatant Trainer	2,700	-	-
RAD 57 CO Monitor	4,200	-	4,200
<b>Buildings &amp; Improvements - 900110 :</b>			
Paint Apparatus Bay at Station 3	6,000	-	-
Fire Station#1 phase II (warehouse) and phase III (station interior) construction	750,000	-	-
Repair Fence at Station 2	3,000	-	-
Repair Fence at Station 4	3,400	-	-
Repair Roof at Station 5	22,000	-	22,000
Access Control System for Fire Marshall Office	1,500	-	-
Interview Recording System for Fire Marshall Office	2,500	-	-
<b>Heat, Vent, Air Conditioning - 900120:</b>			
Replacement 3 HVAC Units at Station 1	14,750	-	14,750
FD Administration / Gym HVAC	11,200	-	11,200



**Recommended/Not Recommended List - continued**

Description	Requested	Recurring	One-time
<b>Other:</b>			
<b>Small Tools &amp; Supplies - 510010: request is \$1,300 more than prior year funded</b>	36,300	36,300	-
<b>Technical Rescue - 510013: request is \$10,250 more than prior year funded</b>			
Replace ropes, bags, vests, and gloves	2,500	2,500	-
Swiftwater Rescue Training - 12 SWR Techs and (3) Boat Operators	1,100	1,100	-
Training - Rope Rescue I for (12) local course	18,500	-	18,500
<b>Chemical, Medical, Surgical Supplies - 510025: request is \$43,000 more than prior year funded</b>			
Disposable Supplies	165,000	165,000	-
Oxygen Supplies	3,300	3,300	-
Non-Disposable Supplies	12,000	12,000	-
Blood Program	6,700	6,700	-
Off-Cycle Consumables	4,000	4,000	-
<b>Household Furnishings - 510035: request is \$11,500 more than prior year funded</b>			
Replace office furniture and chairs	2,200	1,938	-
Beds for Station	2,200	1,938	-
Living Room Set	4,000	3,524	-
Fire Marshall Office Furniture	10,500	-	-
<b>Uniforms &amp; Clothing - 510045: request is \$12,060 more than prior year funded</b>			
Station Wear (127 members)	53,000	53,000	-
Personal Protective Equipment Buinker Gear (32) sets	96,000	96,000	-
Personal Protective Equipment Inspections	26,000	26,000	-
Personal Protective Equipment (gloves, helmets, boots, hoods)	20,000	20,000	-
Replace Emblems	3,500	3,500	-
T-shirts	4,000	4,000	-
Honor Guard Uniforms	2,500	2,500	-
<b>Building Services Charges - 590066: Request is new to FY 2021</b>			
Pest Control	5,500	5,500	-
Airvac Filters	4,250	4,250	-
Air Hawk Filters	1,000	1,000	-
Domestic Backflow Testing	400	400	-
Garage Door Repairs	9,500	9,500	-
Annual Fire Alarm Testing	750	750	-
Sprinkler Systems Backflow Testing	1,000	1,000	-
Grease Trap Maintenance	1,400	1,400	-
Station Repairs	13,000	13,000	-
Replace CO Detectors - Stations 2 and 4	1,000	-	1,000
Gate Maintenance	3,210	-	3,210
Air Hawk filters two year maintenance	2,500	-	2,500
<b>Software Maintenance - 520017: request is \$18,350 more than prior year funded</b>			
ESO/Firehouse Combined	23,000	23,000	-
Impriva Annual Maintenance	2,200	2,200	-
Fire Roster	4,700	4,700	-
Operative IQ	3,800	3,800	-
Apex Vending Machine Maintenance	1,800	1,800	-
Key Secure Cloud Support	5,500	550	-
Check It Software	4,800	4,800	-
APEX Pre-Planning Software	8,600	8,600	-

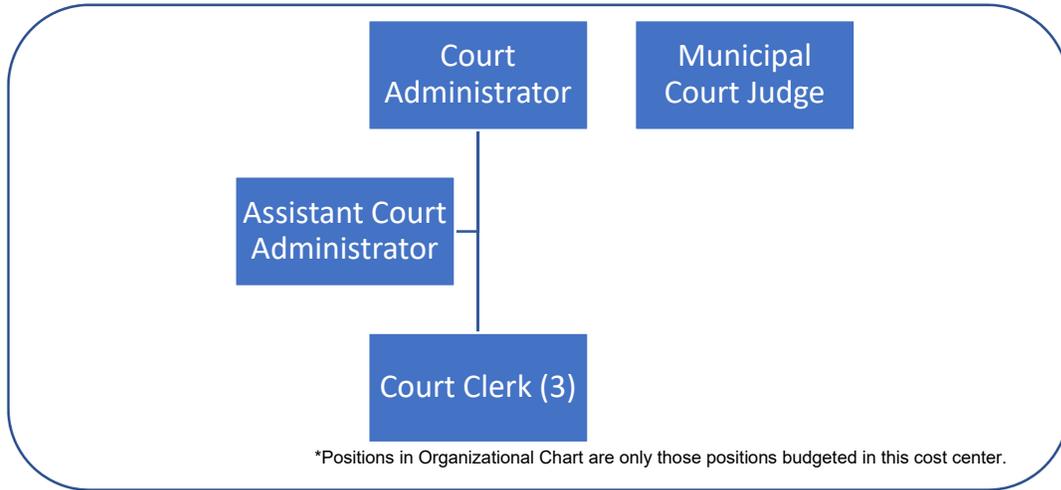


**Recommended/Not Recommended List - continued**

Description	Requested	Recurring	One-time
<b>Machinery Tools - 520025: request is \$1,100 more than prior year funded</b>	52,800	52,800	-
<b>Professional Services - 530000: request is \$4,159 more than prior funded</b>			
Counseling Services	1,000	1,000	-
Elevator Maintenance and Annual Inspections	3,200	3,200	-
Power Cot Maintenance	14,600	14,600	-
Texas FC/FM Best Practices	2,500	2,500	-
CLEA	180	180	-
Entry-Level Testing	800	800	-
Application Licenses (Canva Survey Monkey, Go Daddy)	500	500	-
Forensic Laboratory Services (as needed)	250	250	-
Mowing Contract	24,500	24,500	-
Medical Director Services	32,400	32,400	-
Ground/Aerial Ladder Testing, Pump Testing, Hose Testing	12,000	12,000	-
<b>Drug Testing, X-Rays - 530040: request is \$17,300 more than prior year funded</b>			
Immunization	4,000	4,000	-
Physicals for Firefighters	34,450	34,450	-
Mental Health Support Services	2,500	2,500	-
Cancer Screening Test	16,600	15,240	-
Immunizations	19,750	-	19,750
<b>Education Development - 540005: request is \$8,050 more than prior funded</b>			
Recurring Training	115,000	115,000	-
Q/A Manager Training New Position	1,200	-	-
<b>Subscriptions &amp; Memberships - 550010: request is \$200 less than prior funded</b>			
Annual Memberships	2,500	2,500	-
National Fire Protection Association	1,600	1,600	-
Cable for Stations	8,150	8,150	-
Station Publications	250	250	-
Golden Crescent Regional Advisory Council	200	200	-
<b>Cellular Telephone Expense - 560014: request is \$2,000 more than prior year funded</b>	22,500	22,500	-
<b>Other Employee Relations - 620016: request is \$500 more than prior year funded</b>	5,000	4,500	-
<b>Public Relations - 620020 - request is \$1,200 more than prior year funded</b>	5,500	4,300	-
<b>Bank Merchant Charge - 660045: is new FY 2021</b>	1,000	-	-
<b>Subtotal - Fire:</b>	<b>\$ 2,672,779</b>	<b>\$ 1,309,059</b>	<b>\$ 299,610</b>



Administration for Municipal Court manages and oversees the day-to-day operations by setting goals, performance measures, evaluating employees and processes. Public Service assists defendants in person or by phone giving information of court processes and procedures and options for offenses filed in Municipal Court. Communication Services promotes the Municipal Court and its processes and procedures through development of the Court website, education, highlighting Municipal Court Week to educate the public on the important role that local courts and their personnel play in the criminal justice system. Technical Services maintain the Court computer systems, printers, copiers, fax and camera system. Participate in community outreach programs through events such as National Night Out, Municipal Court Week, and performing mock trials with students at various campuses in Victoria. Access Services process defendants. Educational Development provides training for the Judge, Prosecutor, Court Administrator, Assistant Court Administrator, Deputy Court Clerks and Bailiff.



**Mission:**

To serve the community through the promotion of justice by providing an impartial forum for the resolution of all cases brought before the court in a manner such that legal rights of individuals are safeguarded, and public interest is protected.

**Goals & Objectives:**

- Ensure access to justice.
- Ensure expedition and timeliness in case processing.
- Strive for equality, fairness and integrity in court operations.
- Ensure independence and accountability of the court.
- Foster public trust and confidence in the justice system.

**FY 2020 Highlights:**

- Dispense justice in a fair and impartial manner.
- Deliver court services to the public in an uninterrupted, timely, accurate, cost-effective manner.
- Community outreach through mock trials.
- Provide access to justice by launching virtual court platform through usage of Zoom.

**FY 2020 Highlights – continued:**

- Capital expenditures were budgeted at \$7K, for replacement copier and computer.

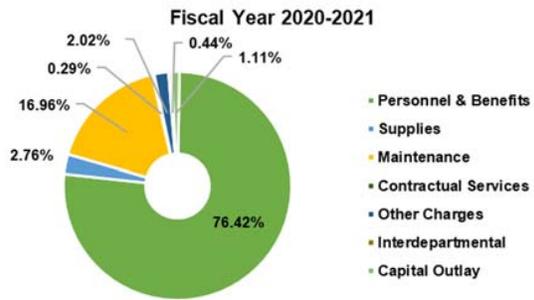
**FY 2021 Budget Highlights:**

- Personnel & Benefits increased \$16K, mainly due to an increase in health premiums.
- Supplies increased \$500, mainly due to the one-time expense for Judge’s robe of \$250.
- Maintenance increased \$3K, mainly due software maintenance.
- Contractual Services decreased \$29K, the result of no bank merchant fees budgeted and eliminating the prosecutor contract due to the reorganization in Legal Department to add an additional assistant city attorney position.
- Capital expenditures are budgeted at \$4K for the replacement of a copier, all one-time funds.



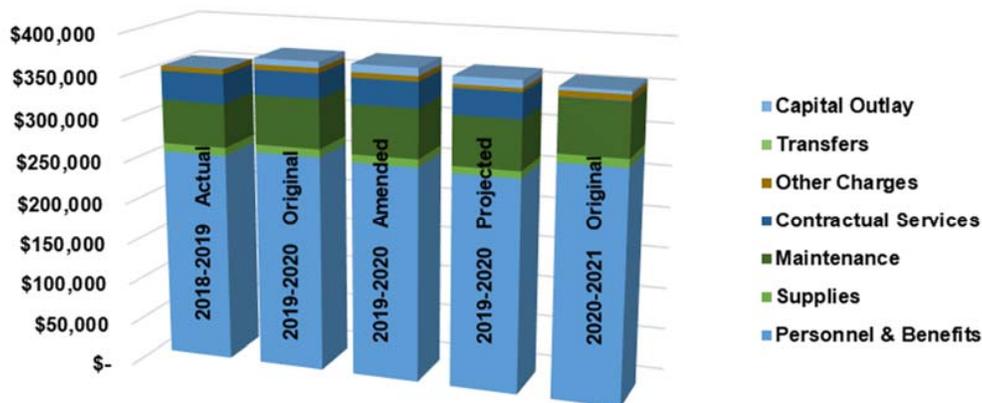
**FY 2021 Programs:**

- Expand outreach and community engagement programs.
- Develop virtual court platform.
- Implement electronic warrant process to increase efficiency.
- Transition to court of record.



**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 252,334	\$ 260,041	\$ 257,598	\$ 254,532	\$ 276,417	\$ 16,376	6.3%
Supplies	9,920	9,500	9,493	8,493	10,000	500	5.3%
Maintenance	52,022	58,118	58,350	58,350	61,351	3,233	5.6%
Contractual Services	34,684	29,750	29,800	29,747	1,050	(28,700)	-96.5%
Other Charges	5,931	6,259	6,259	4,234	7,300	1,041	16.6%
Interdepartmental	702	881	881	731	1,583	702	79.7%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	7,200	9,368	9,240	4,000	(3,200)	-44.4%
<b>Total Expenditures:</b>	<b>\$ 355,593</b>	<b>\$ 371,749</b>	<b>\$ 371,749</b>	<b>\$ 365,326</b>	<b>\$ 361,701</b>	<b>\$ (10,048)</b>	<b>-2.7%</b>
<b>One-time Expenditures:</b>							
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250	100.0%
Capital Outlay	-	6,000	6,000	6,000	4,000	(2,000)	-33.3%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 4,250</b>	<b>\$ (1,750)</b>	<b>-29.2%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>1.6%</b>	<b>1.6%</b>	<b>1.6%</b>	<b>1.2%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 355,593</b>	<b>\$ 365,749</b>	<b>\$ 365,749</b>	<b>\$ 359,326</b>	<b>\$ 357,451</b>	<b>\$ (8,298)</b>	<b>-2.3%</b>
<b>Percent of General Fund</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.7%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	5	5	5	5	5	0

1) No change in recent years.

**Department High-Level Personnel Descriptions**

**Court Administrator (1)** - Oversees all functions and legal processes for the Municipal Court. Responsible for general supervision of Municipal Court personnel which includes establishing and enforcing policies and procedures. Budgetary duties required.

**Assistant Court Administrator (1)** - Provides administrative and supervisory oversight of Municipal Court staff and assists with the judicial process of the court. Assists in budgetary responsibilities.

**Court Clerk (3)** - Provides clerical work and customer service for the Municipal Court and works with the public in providing information and guidance on Municipal Court proceedings.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 # of cases filed with court	8,204	6,300	6,300	7,560
2 # of cases disposed	9,596	7,560	7,560	8,500
3 # of warrants issued	1,977	2,100	2,100	2,050
4 # of warrants cleared	2,159	1,680	1,680	2,250
5 # of court sessions held	99	100	100	100



**Recommended/Not Recommended List - continued**

Description	Requested	Recurring	One-time
<b>Personnel:</b>			
Health Premium Increase	\$ 11,232	\$ 11,232	\$ -
<b>Office Equipment, Instrument Apparatus - 950120:</b>			
Replacement of Ricoh copier - per IT	4,000	-	4,000
<b>Other:</b>			
<b>Small Tools &amp; Supples - 510005: request is \$500 more than prior year funded</b>	9,500	9,250	250
<b>Software Maintenance - 520017: request is \$9,504 more than prior year funded</b>			
Incode	47,246	47,250	-
Brazos	5,909	5,909	-
Online Record Search	5,000	5,000	-
Recurring maintenance fee (Incode to RMS maintenance fee)	1,375	1,375	-
Annual Subscriptions to Zoom Pro plan	200	200	-
Annual license to Adobe Acrobat DC	200	200	-
Monthly Subscription to Accurint for Skiptracing	1,092	1,092	-
Incode to RMS warrant interface	5,500	-	-
<b>Professional Services - 530000: request is \$6,300 more than prior year funded</b>			
Prosecutor Contract	26,000	-	-
Interpreter Services	1,000	1,000	-
<b>Educational Development - 540005: request is \$3,850 more than prior year funded</b>			
Recurring Educational Development	5,950	5,950	-
Juvenile Case Manager Seminar	450	-	-
Bailiff Seminar	250	-	-
Tyler Connect Travel & Hotel	1,225	-	-
Tyler Connect Registration Fee	975	-	-
<b>Subscriptions &amp; Memberships - 550010: request is \$109 less than prior year funded</b>	800	800	-
<b>Advertising &amp; Publications - 600010: request is \$500 more than prior year funded</b>	750	450	-
<b>Bank Merchant Charge - 660045: no funds requested</b>	-	-	-
<b>Subtotal - Municipal Court:</b>	<b>\$ 128,654</b>	<b>\$ 89,708</b>	<b>\$ 4,250</b>



## DEVELOPMENT SERVICES ADMIN. EXPENDITURES

The Administration division oversees Planning, Code Enforcement, Building Inspections and Geographical Information Systems. Development Services serves as a one-stop development center to better serve our customers and facilitate the development process. Through the application of appropriate procedures and codes, the department promotes the safety, livability and economic vitality of the City of Victoria.



### **Mission:**

We will provide sound professional advice and technical expertise to assist and guide elected and appointed officials, City management, the development community and citizens in planning, preserving, and developing a great city.

### **Goals & Objectives:**

- Implement the 2035 Comprehensive Plan as effectively as possible, specifically focusing on planning and beautification efforts.

### **FY 2020 Highlights:**

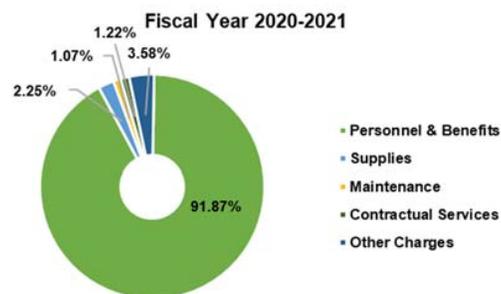
- Maintenance & Operation expenditures increased \$2K, mainly due to an increase in education and development and cellular telephone.
- Capital expenditures were budgeted at \$4K, including 2 replacement tablets.

### **FY 2021 Budget Highlights:**

- Personnel & Benefits increased \$4K, due to health premiums.
- No capital expenditures are budgeted in FY2021.

### **FY 2021 Programs:**

- Oversight of the following programs within the Development Services Division:
  - Implementing the NewEdge Unique Tool ID for ArcGIS.
  - Implement and deploy the City's new ArcGIS Online Web Services and Portal along with field applications, with more maps, and features to be added.
  - EnerGov permitting software update to Enterprise and new Citizens' Access Portal is currently under implementation and will be live in FY 2021.
  - Adopt 2021 International Building Code.
  - Update Officer Zones and Division of Duties.
  - Thoroughfare Master Plan Update.
  - Traffic count study in Victoria.
  - CDBG Roof Rehabilitation Program.
  - Plan 2035 ongoing implementation.

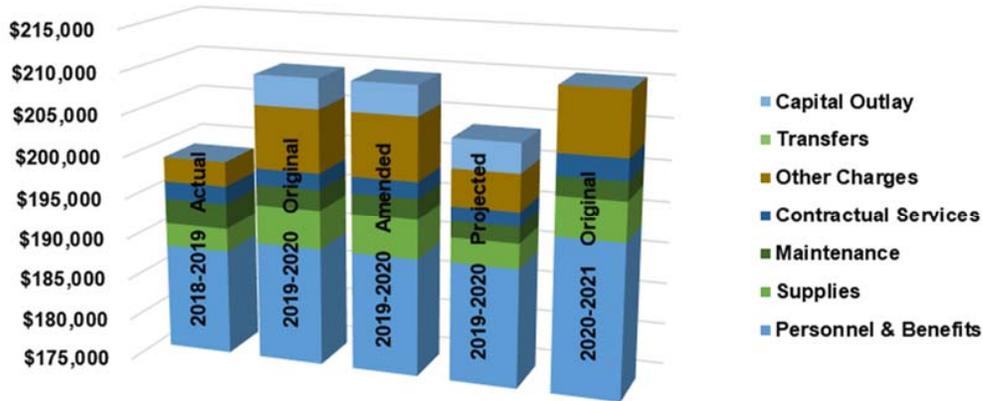




DEVELOPMENT SERVICES ADMIN. EXPENDITURES

**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 187,759	\$ 189,220	\$ 189,220	\$ 189,285	\$ 193,550	\$ 4,330	2.3%
Supplies	2,832	4,750	4,750	3,000	4,750	-	0.0%
Maintenance	3,110	2,500	2,500	2,000	2,250	(250)	-10.0%
Contractual Services	2,163	1,980	1,980	1,700	2,580	600	30.3%
Other Charges	3,002	7,580	7,580	4,432	7,550	(30)	-0.4%
Interdepartmental	-	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	3,600	3,600	3,500	-	(3,600)	-100.0%
<b>Total Expenditures:</b>	<b>\$ 198,865</b>	<b>\$ 209,630</b>	<b>\$ 209,630</b>	<b>\$ 203,917</b>	<b>\$ 210,680</b>	<b>\$ 1,050</b>	<b>0.5%</b>
<b>One-time Expenditures:</b>							
No One-time Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 198,865</b>	<b>\$ 209,630</b>	<b>\$ 209,630</b>	<b>\$ 203,917</b>	<b>\$ 210,680</b>	<b>\$ 1,050</b>	<b>0.5%</b>
<b>Percent of General Fund</b>	<b>0.4%</b>	<b>0.4%</b>	<b>0.4%</b>	<b>0.4%</b>	<b>0.4%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

1) No change in recent years.



**Department High-Level Personnel Descriptions**

**Director (1)** - Provides oversight and direction to the Development Services Department.

**Administrative Assistant (1)** - Provides administrative assistance to department, including handling all department finances and serving as Code Enforcement's call taker.

**Performance Metrics**

Metrics are in the process of being developed.

**Recommended/Not Recommended List**

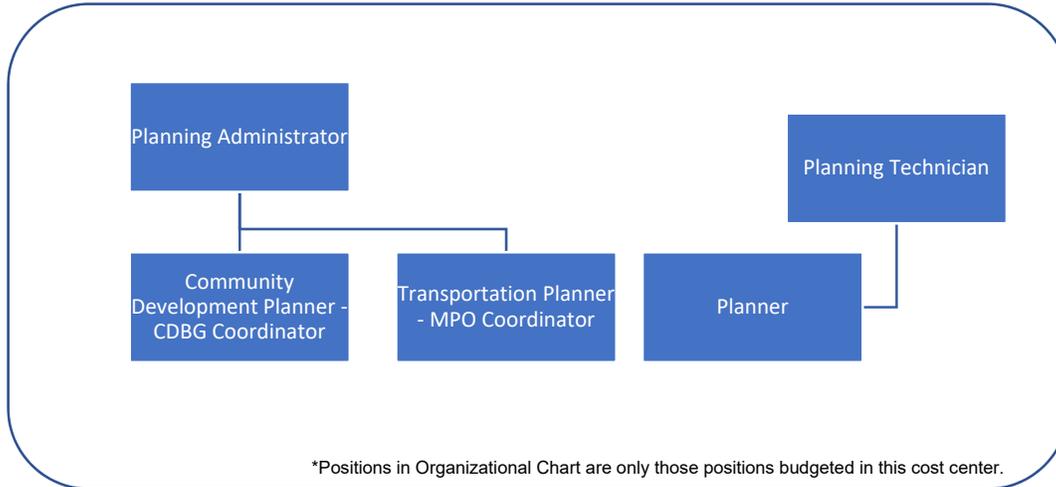
**Description**

**Requested Recurring One-Time**

Description	Requested	Recurring	One-Time
<b>Personnel:</b>			
Health Premium Increase	\$ 4,227	\$ 4,227	\$ -
<b>Other:</b>			
Professional Services - 530000: original request is the same level as prior year funded	1,200	1,200	-
Education Development -540005: request is \$400 less than prior year funded	6,100	6,100	-
Subscription & Memebership -550010: request is \$130 less than prior year funded	950	950	-
Public Relations - 620020: New to FY2021	500	500	-
<b>Subtotal - Development Administrative Services:</b>	<b>\$ 12,977</b>	<b>\$ 12,977</b>	<b>\$ -</b>



The Planning Services Division includes the following planning-related activities: Long-Range Planning, Current Planning, Community Development and Affordable Housing and Transportation Planning. Long-Range Planning is the preparation of long-range plans and studies for the growth and development of the community, including implementation of the 2035 Comprehensive Plan. Current Planning includes subdivision and development review, Planning Commission staff support and assisting customers in the development process. Community Development and Affordable Housing administer the Community Development Block Grant (CDBG) Program, affordable housing programs and other State and Federal grants. Transportation Planning administers the Metropolitan Planning Organization (MPO) Federal transportation planning grant.



**Mission:**

We will provide sound professional advice and technical expertise to assist and guide elected and appointed officials, City management, the development community and citizens in planning, preserving, and developing a great city.

We are in the business of solving problems today, while planning for tomorrow.

**Goals & Objectives:**

- Implement the City's Comprehensive Plan 2035.

**FY 2020 Highlights:**

- Developed workable process to address substandard multi-family dwellings and other residences.
- Complete comprehensive review of all development codes.
- Developed and adopted the MPO's short-range transportation plan, the FY 2021-2024 Transportation Improvement Program (TIP) and the MPO's long-range transportation plan, the 2045 Metropolitan Transportation Plan (MTP).

**FY 2020 Highlights - continued:**

- Adopted the MPO's Safety Performance measures for 2020.
- Amended the CDBG 2017 & 2018 Annual Action Plan.
- Developed and adopted the CDBG 2020 5-year Consolidated Plan and CDBG 2020 Annual Action Plan.
- Updated all CDBG Policies and Procedures and successfully closed out 5-year audit from HUD.
- Created Comprehensive Plan Committee to focus on and track implementation of Plan 2035.

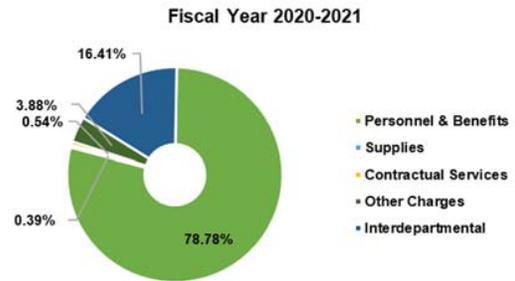
**FY 2021 Budget Highlights:**

- Personnel & Benefits decreased \$9K, mainly the net result of reorganization of department and new positions hired at lower salary, while including \$9K health premium increase.
- Contractual Services decreased \$257K, mainly due to recommending the Transit Program be funded by Victoria Sales Tax Development Corporation.
- Interdepartmental increased \$4K, mainly due to Information Technology charges.
- No capital expenditures are budgeted for Fiscal Year 2021.



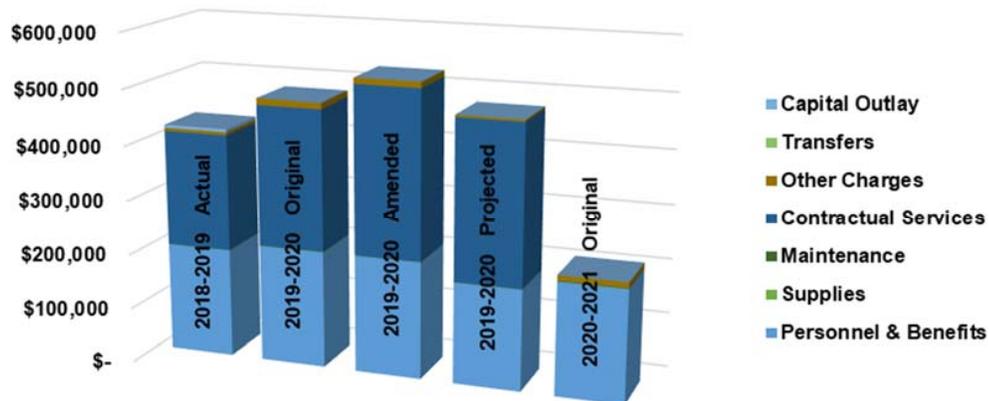
**FY 2021 Programs:**

- Thoroughfare Master Plan Update.
- Traffic count study in Victoria.
- CDBG Roof Rehabilitation Program.
- Plan 2035 ongoing implementation.



**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 197,701	\$ 211,979	\$ 211,979	\$ 182,413	\$ 203,124	\$ (8,855)	-4.2%
Supplies	793	1,000	1,000	900	1,000	-	0.0%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	213,420	258,400	306,043	291,588	1,380	(257,020)	-99.5%
Other Charges	5,721	11,015	11,015	3,972	10,000	(1,015)	-9.2%
Interdepartmental	38,302	38,056	38,056	37,956	42,319	4,263	11.2%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	5,427	-	-	-	-	-	0.0%
<b>Total Expenditures:</b>	<b>\$ 461,364</b>	<b>\$ 520,450</b>	<b>\$ 568,093</b>	<b>\$ 516,829</b>	<b>\$ 257,823</b>	<b>\$ (262,627)</b>	<b>-50.5%</b>
<b>One-time Expenditures:</b>							
Contractual Services	\$ 2,288	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ (45,000)	-100.0%
<b>Total One-time Expenditures:</b>	<b>\$ 2,288</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ (45,000)</b>	<b>-100.0%</b>
<b>One-time as % of Department:</b>	<b>0.5%</b>	<b>8.6%</b>	<b>7.9%</b>	<b>8.7%</b>	<b>0.0%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 459,077</b>	<b>\$ 475,450</b>	<b>\$ 523,093</b>	<b>\$ 471,829</b>	<b>\$ 257,823</b>	<b>\$ (217,627)</b>	<b>-45.8%</b>
<b>Percent of General Fund</b>	<b>0.9%</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>	<b>0.5%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	5	5	5	5	5	0

1) No major changes in recent years.

**Department High-Level Personnel Descriptions**

- Planning Administrator (1)** - Provides oversight to grant management and performs long-range planning.
- Planning Technician (1)** - Provides assistance to development review process and Planning Commission.
- Planner (1)** - Performs current planning, development review, and provides assistance to Planning Commission.
- Transportation Planner (1) (MPO grant funded)** - Administers the MPO grant and provides transportation planning services.
- Community Development Planner (1) (CDBG grant funded)** - Administers the CDBG grant and provides community development planning services.

**Performance Metrics**

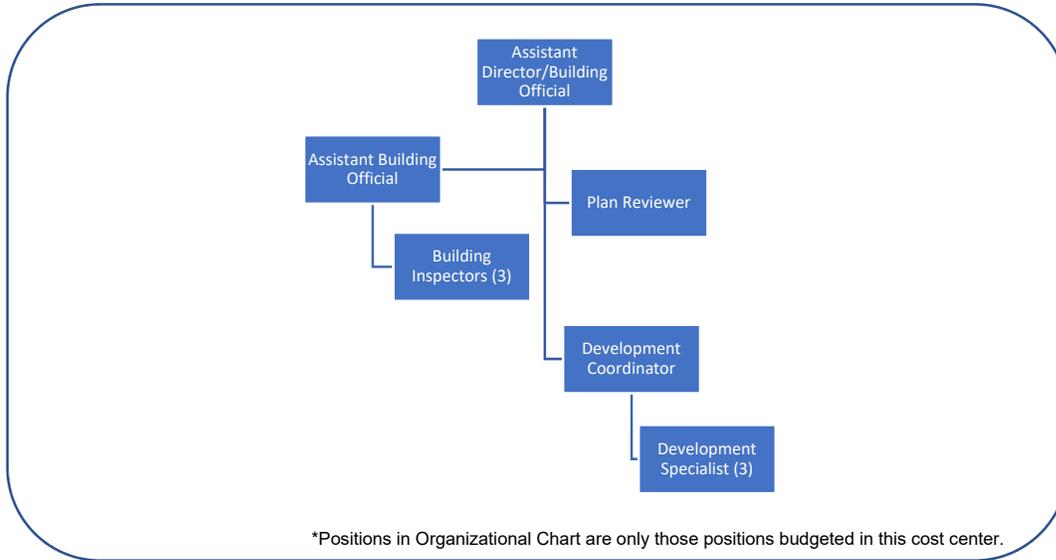
	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Planning Commission Meetings	10	10	10	10
2 Land Use Verification Letters	33	25	25	25
3 Site Plans	38	30	30	30
4 Plats (major and minor)	45	50	40	40

**Recommended/Not Recommended List**

Description	Requested	Recurring	One-time
<b>Personnel:</b>			
Health Premium Increase	\$ 9,249	\$ 9,249	\$ -
<b>Other:</b>			
Professional Services - 530000: request is \$900 less than prior year funded	3,200	1,080	-
Transit System - 530065: request is \$10,000 more than prior year funded	219,000	-	-
Educational Development - 540005 : request is \$1,550 less than prior year funded	6,400	6,400	-
Subscriptions & Memberships - 550010: request is \$235 more than prior year funded	2,100	2,100	-
Advertisement & Publications - 600010: request is \$300 more than prior year funded	1,500	1,500	-
<b>Subtotal - Planning:</b>	<b>\$ 241,449</b>	<b>\$ 20,329</b>	<b>\$ -</b>



Inspections serves as the customer service hub. It manages all phases of the development review process, including the approval of subdivision plats and site plans and the issuance of building permits. Staff is responsible for building plan review, conducting building inspections, floodplain management and other engineering issues related to development.



**Mission:**

We will provide sound professional advice and technical expertise to assist and guide elected and appointed officials, City management, the development community and citizens in planning, preserving, and developing a great city.

We will apply City codes fairly and consistently in the provision of development review, permitting, inspection and code enforcement services. We have a duty to enforce City codes to ensure a safe and healthy environment; but we will balance that duty with a common-sense approach to development and a problem-solving, facilitative attitude.

**Goals & Objectives:**

- To ensure quality and safe development within the City of Victoria.

**FY 2020 Highlights:**

- One of the Development Specialists earned the Permit Technician Certification, a certification only 3,000 people have earned in the 21 years it has been a certificate offered by the International Code Council.
- Completed 2019 ISO survey to maintain current insurance rating.
- Tested the production side of EnerGov Enterprise Upgrade.
- Capital Expenditures were budgeted at \$7K, including replacement of five computers and an iPad.

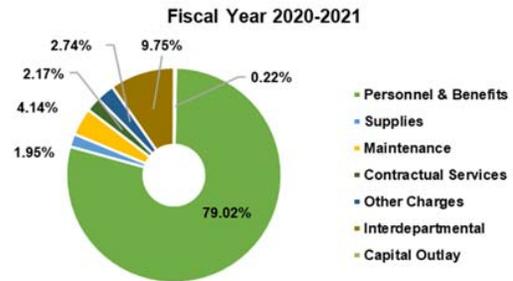
**FY 2021 Budget Highlights:**

- Personnel & Benefits decreased \$38K, mainly the net result of reorganization of the department and new positions hired at a lower salary, and an increase of health premiums.
- Supplies increased \$2K, mainly due to ICC Code Books for 2021 Code Adoption.
- Contractual Services decreased \$5K, mainly due to Bank Merchant Charges.
- Other Charges increased \$1K, mainly due to Education and Development.
- Interdepartmental increased \$11K mainly due to Information Technology charges.
- Capital Outlay includes a replacement laptop for the department.



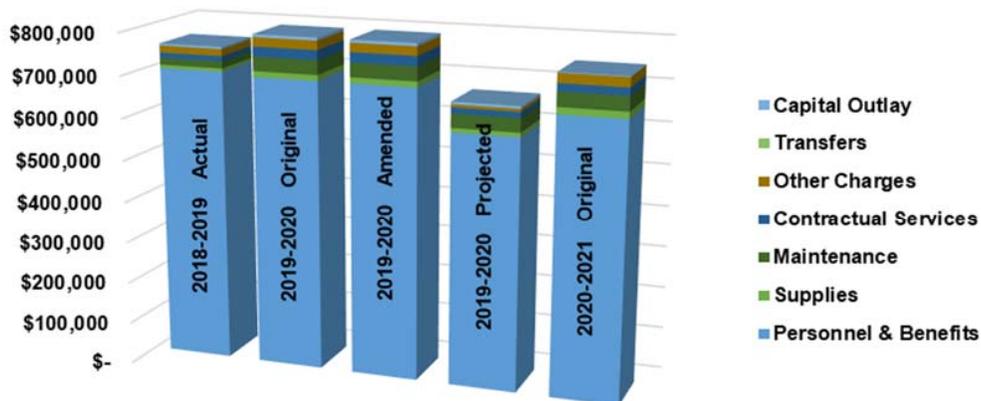
**FY 2021 Programs:**

- EnerGov permitting software update on Enterprise and new Citizen's Access Portal is currently under implementation and will be live in FY2021.
- Adopt 2021 International Building Codes.



**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 701,819	\$ 694,565	\$ 694,565	\$ 598,965	\$ 656,437	\$ (38,128)	-5.5%
Supplies	7,756	13,850	13,850	10,300	16,240	2,390	17.3%
Maintenance	16,198	33,989	33,989	32,919	34,400	411	1.2%
Contractual Services	12,694	23,350	23,350	13,605	18,050	(5,300)	-22.7%
Other Charges	16,627	21,685	21,685	7,005	22,791	1,106	5.1%
Interdepartmental	96,395	70,440	70,440	70,064	80,999	10,559	15.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	4,819	6,900	6,900	5,994	1,800	(5,100)	-73.9%
<b>Total Expenditures:</b>	<b>\$ 856,308</b>	<b>\$ 864,779</b>	<b>\$ 864,779</b>	<b>\$ 738,851</b>	<b>\$ 830,717</b>	<b>\$ (34,062)</b>	<b>-3.9%</b>
<b>One-time Expenditures:</b>							
No One-time Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 856,308</b>	<b>\$ 864,779</b>	<b>\$ 864,779</b>	<b>\$ 738,851</b>	<b>\$ 830,717</b>	<b>\$ (34,062)</b>	<b>-3.9%</b>
<b>Percent of General Fund</b>	<b>1.7%</b>	<b>1.6%</b>	<b>1.6%</b>	<b>1.4%</b>	<b>1.6%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	10	10	10	10	10	0

- 1) No major changes in recent years.

**Department High-Level Personnel Descriptions**

**Assistant Director/Building Official (1)** - Assists in directing department and oversees all Development Center and Code Enforcement day-to-day operations.

**Assistant Building Official (1)** - Oversees Building Inspections and enforcement of building codes.

**Plans Examiner (1)** - Reviews commercial building plans for compliance with adopted building codes.

**Building Inspectors, I, II, & III (3)** - Inspects construction activity within the City for compliance with adopted building codes.

**Development Specialist I & II (3)** - Reviews and issues all building permit applications and permits.

**Development Coordinator (1)** - Coordinates development review for compliance with all applicable codes.

**Performance Metrics**

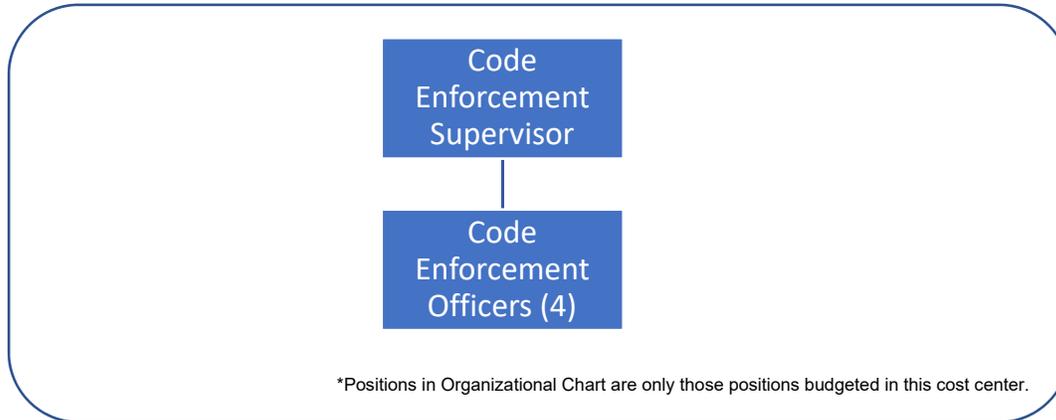
	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 All Permits	4,152	4,750	3,700	3,500
2 New Res.& MH Placement	150	100	180	100
3 New Commercial	9	10	7	8
4 MEP Permit	2,030	2,000	2,040	2,000

**Recommended/Not Recommended List**

Description	Requested	Recurring	One-Time
<b>Personnel:</b>			
Health Premium Increase	\$ 18,419	\$ 18,419	\$ -
<b>Computer Equipment Hardware - 950500:</b>			
Replace Labtop #19983	1,600	1,800	-
<b>Other:</b>			
Subscriptions & Membership - 550010: request is \$675 less than prior year funded	980	980	-
Mileage Reimbursement - 540020: request is \$900 more than prior year funded	1,000	100	-
Educational Development - 540005: request is \$1,781 more than prior year funded	21,461	21,461	-
<b>Subtotal - Inspections:</b>	<b>\$ 43,460</b>	<b>\$ 42,760</b>	<b>\$ -</b>



Code Enforcement is responsible for performing investigative work enforcing code compliance with City Code regulations covering substandard buildings, junk/debris, weedy lots, signs and others. Assist citizens with the interpretation of City ordinances and with various questions regarding Code Enforcement operations. Document all activity. Prepare recommendations for building demo to the Building and Standards Commission. Pursue compliance from citizens. Acquire contractors for building demolitions and site mitigation.



**Mission:**

We have a duty to enforce City codes to ensure a safe and healthy environment; but we will balance that duty with a common-sense approach to development and a problem-solving, facilitative attitude.

**Goals & Objectives:**

- Eliminate substandard structures within the City of Victoria.
- Beautify the City of Victoria through enforcement and or abatement of nuisances.

**FY 2020 Highlights:**

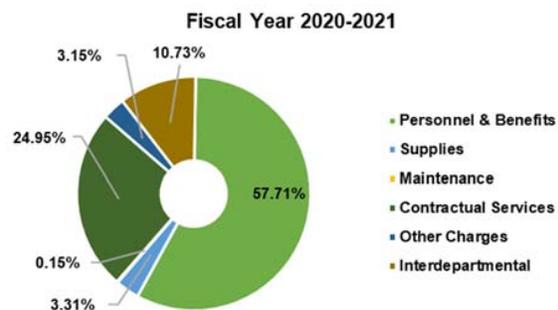
- Received and worked 4,000 complaints, including 110 substandard building complaints.
- Representation with the South Side Group (worked Block Party, attended numerous meetings).
- Capital expenditures were budgeted at \$15K, includes five replacement tablets and a supervisor office (one wall and door).

**FY 2021 Budget Highlights:**

- Personnel & Benefits increased \$11K, mainly due to an increase in health premiums.
- Interdepartmental increased \$6K, mainly due to an increase in Information Technology charges.
- There are no capital expenditures budgeted for Fiscal Year 2021.

**FY 2021 Programs:**

- Updating Officer Zones and Division of Duties.

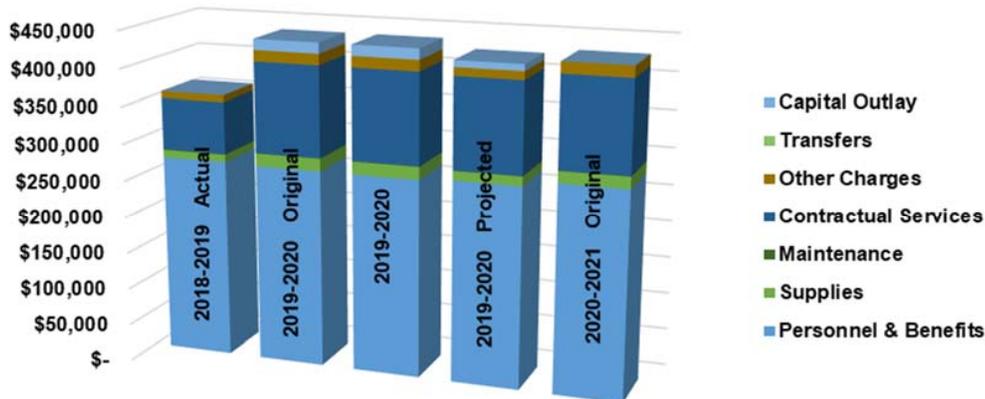




**CODE ENFORCEMENT EXPENDITURES**

**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 270,015	\$ 268,211	\$ 268,211	\$ 271,378	\$ 279,257	\$ 11,046	4.1%
Supplies	10,132	17,290	17,290	12,750	16,000	(1,290)	-7.5%
Maintenance	935	750	750	750	750	-	0.0%
Contractual Services	69,925	121,725	121,725	120,745	120,725	(1,000)	-0.8%
Other Charges	9,297	15,050	15,050	11,150	15,250	200	1.3%
Interdepartmental	34,466	45,848	45,848	45,548	51,938	6,090	13.3%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	14,650	14,650	8,843	-	(14,650)	-100.0%
<b>Total Expenditures:</b>	<b>\$ 394,770</b>	<b>\$ 483,524</b>	<b>\$ 483,524</b>	<b>\$ 471,164</b>	<b>\$ 483,920</b>	<b>\$ 396</b>	<b>0.1%</b>
<b>One-time Expenditures:</b>							
Capital Outlay	\$ -	\$ 5,650	\$ 5,650	\$ -	\$ -	\$ (5,650)	-100.0%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ 5,650</b>	<b>\$ 5,650</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,650)</b>	<b>-100.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>1.2%</b>	<b>1.2%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 394,770</b>	<b>\$ 477,874</b>	<b>\$ 477,874</b>	<b>\$ 471,164</b>	<b>\$ 483,920</b>	<b>\$ 6,046</b>	<b>1.3%</b>
<b>Percent of General Fund</b>	<b>0.8%</b>	<b>0.9%</b>	<b>0.9%</b>	<b>0.9%</b>	<b>1.0%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>

1) No major changes in recent years.



**Department High-Level Personnel Descriptions**

**Code Enforcement Supervisor (1)** - Responsible for the day-to-day administration of the Code Enforcement Division.

**Code Enforcement Officer, Sr, I & II (4)** - Responsible for enforcing City Codes.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Total Complaints	3,653	3,600	3,600	3,600
2 Environmental Nuisance Cases	3,331	3,300	3,300	3,300
3 Sub-Standard Cases	119	100	100	100
4 Building & Standards Comm. Cases	26	25	25	25
5 Demolitions	13	10	10	10
6 Municipal Court Cases	16	20	20	20

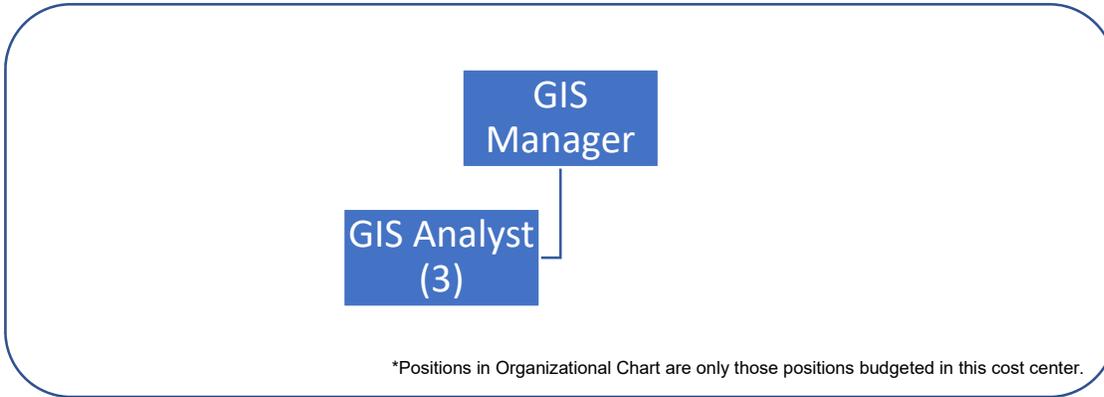
**Recommended/Not Recommended List**

Description	Requested	Recurring	One-Time
<b><u>Personnel - 500105:</u></b>			
New Code Enforcement Officer	\$ 46,111	\$ -	\$ -
Career progression	2,398	-	-
Health Premium Increase	6,978	6,978	-
<b><u>Lease Program - 590025:</u></b>			
Proposed vehicles for new officer	5,425	-	-
Lease Program for existing vehicles	10,850	10,531	-
<b><u>Computer Equipment Hardware - 950500:</u></b>			
Computers for 2 new officers	1,800	-	-
<b><u>Buildings &amp; Improvements - 900110:</u></b>			
Code Enforcement Supervisor's Office	6,000	-	-
<b><u>Other:</u></b>			
<b>Fuel - 510015: request is \$770 more than prior funded</b>			
Fuel for current staff	3,800	2,500	-
Fuel for added staff	760	-	-
<b>Professional Services - 530000: request is the same as prior year funded</b>			
	7,500	6,500	-
<b>Educational Development - 540005: request is \$700 more than prior year funded</b>			
Ceat or BPI Conference fo existing officers	3,600	3,600	-
Ceat or BPI Conference for proposed officers	2,400	2,400	-
PMC or Code Test Continuing educations for existing officers	900	900	-
Code Registration Fee for new officers	500	-	-
<b>Demolitions - 730970: request is \$140,000 more than prior funded</b>			
	250,000	110,000	-
<b>Subscriptions &amp; Memberships - 550010: request is \$240 more than prior funded</b>			
	1,090	850	-
<b>Cellular Telephone Expense - 560014: request is \$840 more than prior year funded</b>			
Cell Phones (existing officers)	1,800	1,800	-
Wireless Cards for Laptops (existing officers)	2,400	2,400	-
Cell Phones (proposed officers)	360	-	-
Wireless Card for Laptops (proposed officers)	480	-	-
<b>Subtotal -Code Enforcement:</b>	<b>\$ 355,152</b>	<b>\$ 148,459</b>	<b>\$ -</b>



## GEOGRAPHIC INFORMATION SYSTEM EXPENDITURES

Geographic Information System (GIS) develops, maintains and operates a GIS that provides City staff and the public geographic data and mapping services. This spatial data assists policy makers in constructing better informed decisions.



### Mission:

We will maintain a state-of-the-art Geographic Information System that meets or exceeds the needs and expectations of our customers.

### Goals & Objectives:

- Maintain a state-of-the-art Geographic Information System.

### FY 2020 Highlights:

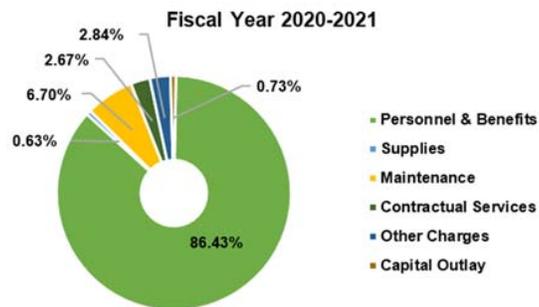
- City of Victoria GIS Division has held GIS Day events 17 consecutive years.
- Capital expenditures were budgeted at \$2K, for a replacement computer.

### FY 2021 Budget Highlights:

- Personnel & Benefits increased \$6K, due to health premiums.
- Maintenance increased \$2K, mainly due to an increase in Software Maintenance for NewEdge Unique ID Tool for ArcGIS.
- Capital expenditures are budgeted at \$2K for the purchase of a computer replacement for the department.

### FY 2021 Programs:

- Implementing the NewEdge Unique Tool ID for ArcGIS. (The Unique ID Tool has been designed to work seamlessly with the GIS database by generating custom, unique IDs for GIS features).
- Implement and deploy the City's new ArcGIS Online Web services and Portal along with field applications, with more maps and features to be added in FY 2021.

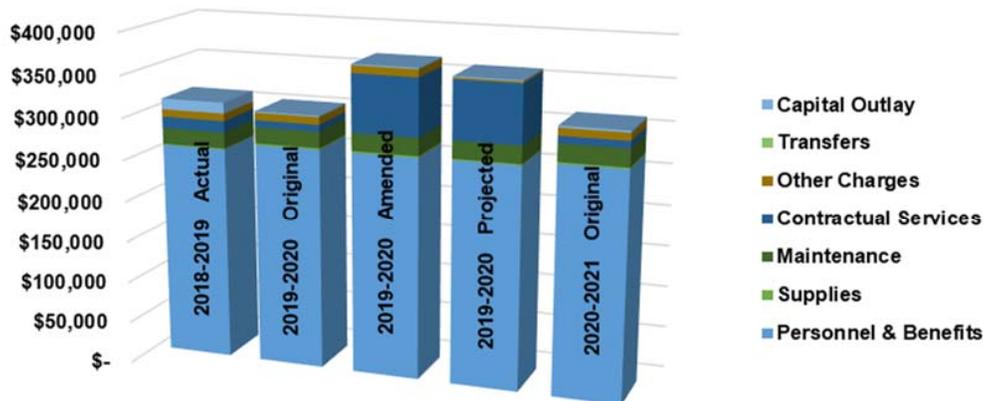




**GEOGRAPHIC INFORMATION SYSTEM EXPENDITURES**

**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 257,345	\$ 266,322	\$ 266,322	\$ 267,003	\$ 272,569	\$ 6,247	2.3%
Supplies	1,429	2,000	2,000	1,700	2,000	-	0.0%
Maintenance	19,240	19,240	21,115	21,115	21,115	1,875	9.7%
Contractual Services	13,783	8,350	69,125	69,220	8,422	72	0.9%
Other Charges	8,975	8,970	8,970	1,970	8,970	-	0.0%
Interdepartmental	-	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	12,936	1,600	1,600	1,490	2,300	700	43.8%
<b>Total Expenditures:</b>	<b>\$ 313,708</b>	<b>\$ 306,482</b>	<b>\$ 369,132</b>	<b>\$ 362,497</b>	<b>\$ 315,376</b>	<b>\$ 8,894</b>	<b>2.9%</b>
<b>One-time Expenditures:</b>							
Personnel & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contractual Services	6,961	-	-	-	-	-	0.0%
<b>Total One-time Expenditures:</b>	<b>\$ 6,961</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>2.2%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 306,747</b>	<b>\$ 306,482</b>	<b>\$ 369,132</b>	<b>\$ 362,497</b>	<b>\$ 315,376</b>	<b>\$ 8,894</b>	<b>2.9%</b>
<b>Percent of General Fund</b>	<b>0.6%</b>	<b>0.6%</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.6%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>

1) No major changes in recent years.



**GEOGRAPHIC INFORMATION SYSTEM EXPENDITURES**

**Department High-Level Personnel Descriptions**

**GIS Manager (1)** - Provides oversight to the GIS Division  
**GIS Analyst (3)** - Maintains the City's state-of-the-art Geographic Information System

**Performance Metrics**

	<b>Actual</b>	<b>Estimate</b>	<b>Projected</b>	<b>Estimate</b>
	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>
1 EOC/E911 Addressing Updates	140	95	145	140
2 Datasets Maintained	35	85	100	100
3 GIS Website/Map Services	40	40	55	55
4 Special Projects	70	45	90	95
5 Map/Data Request	215	165	230	240

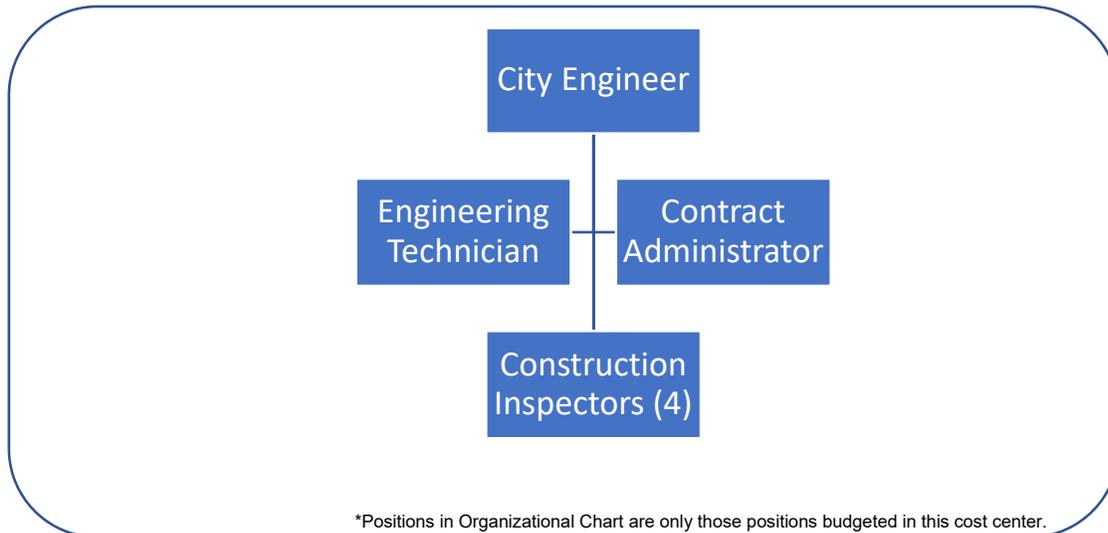
**Recommended/Not Recommended List**

**Description** **Requested** **Recurring** **One-Time**

<b>Personnel:</b>			
Career Progression - GIS Analyst I to Analyst II	\$ 4,833	\$ -	\$ -
Health Insurance Increase	6,397	6,397	-
<b>Computer Equipment Hardware - 950500:</b>			
Replace computer #20999	2,300	2,300	-
<b>Other:</b>			
<b>Software Maintenance - 520017: request is \$1,875 more than prior year funded</b>			
ArcGIS Desktop Advanced Concurrent Use Primary Maintenance	3,023	3,023	-
ArcGIS Desktop Advanced Concurrent Use Secondary Maintenance	4,836	4,836	-
ArcGIS Desktop Basic Concurrent Use Primary Maintenance	705	705	-
ArcGIS Desktop Basic Concurrent Use Secondary Maintenance	2,015	2,015	-
ArcGIS Spatial Analyst for Desktop Concurrent Use Primary Maintenance	504	504	-
ArcGIS 3D Analyst for Desktop Concurrent Use Primary Maintenance	504	504	-
ArcGIS Network Analyst for Desktop Concurrent Use Primary Maintenance	504	504	-
ArcGIS for Server Enterprise Standard Maintenance	5,000	5,000	-
Annual Maintenance for Map Viewer ITN for ArcGIS	2,150	2,150	-
Annual Maintenance for NewEdge Unique ID Tool for ArcGIS	1,875	1,875	-
<b>Professional Services - 530000: - same level as prior year funded</b>			
Custom applications on desktop mobile and website updates	8,000	8,000	-
<b>Educational Development - 540005: - same level as prior year funded</b>			
South Central Arc User Group (SCAUG) Annual Conference and Training	2,000	2,000	-
ESRI User Conference and Training	4,700	4,700	-
TNRIS Annual Texas GIS Forum & Training Conference	1,800	1,800	-
<b>Subscriptions &amp; Memberships - 550010: - same level as prior year funded</b>			
URISA Dues for GIS Manager	175	175	-
USRISA Dues for Senior GIS Analyst	175	175	-
SCAUG Memberships for staff	120	120	-
<b>Subtotal - Geographic Information Services:</b>	<b>\$ 51,615</b>	<b>\$ 46,783</b>	<b>\$ -</b>



The Engineering Department provides design review of private subdivisions submitted by consulting engineers to include the review of water, sanitary sewer, storm sewer, streets and traffic. Provides in-house design of water line replacement, sanitary sewer line replacement, drainage improvements and street improvements. Provides in-house inspection of all construction projects. Provides technical support to all other City departments as requested, much like a consulting firm. Review and approve all private development site plans for compliance to the Driveway Ordinance, Storm Water Master Plan and other site development related ordinances. Write commercial tap applications of water and sanitary sewer for the Utility Billing Office. Administration of all construction contracts. Maintain the storm sewer, water and sanitary sewer grid maps.



\*Positions in Organizational Chart are only those positions budgeted in this cost center.

**Mission:**

Promote innovative engineering services for the public by instilling sound health, safety and welfare practices to public works projects, while maintaining a high standard of integrity and ethics. Enhance citizens livability through improved projects.

**Goals & Objectives:**

- Provide engineering and contract services to all City departments.
- Assist in the development of the Capital Improvement Program (CIP).
- Maintain Street Inventory.
- Prepare and maintain Drainage Outfall Inventory.
- Prepare construction drawings for CIP and budgeted projects.
- Manage projects through completion.

**FY 2020 Highlights:**

- Complete CIP scheduled for completion.
- Continue Residential Street Preventive Maintenance Program (Seal Coat).
- Implement City Drainage Outfall Inventory.
- Implement City Sidewalk Inventory.
- Revise Engineering Standard Specifications.
- Complete Alley Inventory.

**FY 2020 Highlights – continued:**

- Capital expenditures were budgeted at \$5K, including 3 replacement tablets.

**FY 2021 Budget Highlights:**

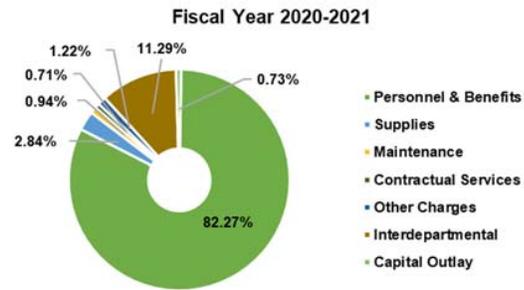
- Personnel & Benefits decreased \$44K, the net result of decreasing the workforce by one Construction Inspector and an increase in health premiums.
- Maintenance decreased by \$1K due to a decrease in office equipment maintenance and moving building maintenance to an internal service charge.
- Other Charges increased \$1K, mainly due to an increase in Educational Development for Certified Flood Plain Manager Classes.
- Interdepartmental charges increased \$6K, mainly due to an increase in Information Technology charges and moving building maintenance to an internal service charge.
- Capital expenditures are budgeted at \$5K, for computer hardware.



## ENGINEERING EXPENDITURES

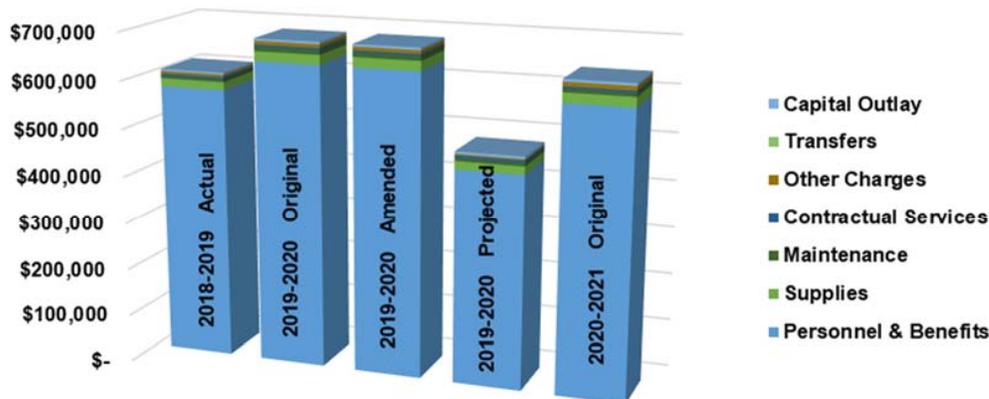
### FY 2021 Programs:

- Create an overall maintenance plan.
- Street Assessment Study
- Comprehensive Capital Improvement Program



### Total Expenditures for Corresponding Fiscal Year Presented

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 573,814	\$ 638,386	\$ 638,386	\$ 446,926	\$ 594,815	\$ (43,571)	-6.8%
Supplies	16,581	20,514	20,514	17,114	20,515	1	0.0%
Maintenance	5,092	8,560	8,560	6,150	6,810	(1,750)	-20.4%
Contractual Services	4,832	5,100	5,100	5,530	5,100	-	0.0%
Other Charges	5,369	7,464	7,464	2,964	8,803	1,339	17.9%
Interdepartmental	61,967	75,431	75,431	75,831	81,647	6,216	8.2%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	4,309	5,100	5,100	5,003	5,300	200	3.9%
<b>Total Expenditures:</b>	<b>\$ 671,963</b>	<b>\$ 760,555</b>	<b>\$ 760,555</b>	<b>\$ 559,518</b>	<b>\$ 722,990</b>	<b>\$ (37,565)</b>	<b>-4.9%</b>
<b>One-time Expenditures:</b>							
No One-time Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 671,963</b>	<b>\$ 760,555</b>	<b>\$ 760,555</b>	<b>\$ 559,518</b>	<b>\$ 722,990</b>	<b>\$ (37,565)</b>	<b>-4.9%</b>
<b>Percent of General Fund</b>	<b>1.3%</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.1%</b>	<b>1.4%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	9	8	8	8	7	-1

1) In Fiscal Year 2021, Public Works Specialist was eliminated.

**Department High-Level Personnel Descriptions**

**City Engineer (1)** - Oversee Engineering Services including CIP development, project estimates, project design services, contract bidding, construction management and project inspection; develop engineering budget and project budgets; work closely with other City departments. Design and manage projects.

**Engineering Technician (1)** - Prepare computer-aided design for construction projects. Prepare maps and exhibits for CIP. Maintain Street and Drainage Inventory, construction plans, maps and other records in Engineering office.

**Contract Administrator (1)** - Prepare contracts for bidding. Review and track invoices for construction projects. Verify insurance and bonding with relation to contracts. Keep accurate and accessible files.

**Construction Inspectors (4)** - Inspect construction projects, including subdivision developments, for compliance to plans and specifications. Keep daily reports and verify pay quantities submitted by contractor. Resolve citizen issues during project construction.

**Performance Metrics**

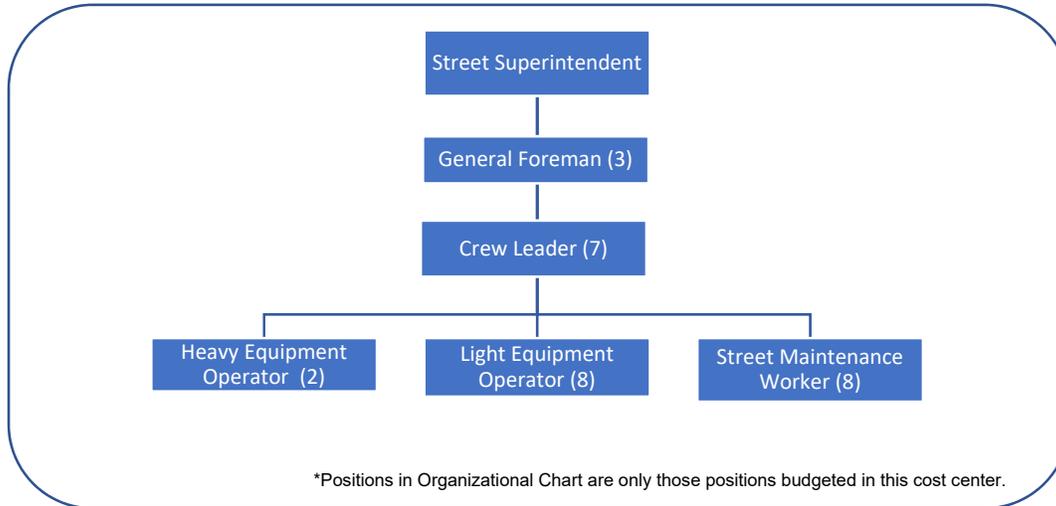
	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Overall Street Rating	88	89	89	89
2 Sewerline Extensions	0	8,320	8,320	0
3 Waterline Extensions	440	10,950	10,950	0
4 Streets Reconstructed	9,535	8,900	8,900	25,000
5 Bicycle Lanes Additions	0	6,300	6,300	7,900
6 Sidewalks Added	0	6,300	6,300	500
7 Streets Added	0	10,950	10,950	0

**Recommended/Not Recommended List**

Description	Requested	Recurring	One-time
<b>Personnel:</b>			
Additional Project Engineer/Project Manager	\$ 40,000	\$ -	\$ -
Health Premium Increase	18,971	18,971	-
<b>Computer Equipment Hardware - 950500:</b>			
Replace Tablet #20605 per - per IT	1,600	1,600	-
Replace Tablet #20606 per - per IT	1,900	1,900	-
Replace Tablet #20607 per - per IT	1,800	1,800	-
<b>Other:</b>			
Lease Program - 590025: request is the same as prior year funded			-
funded	11,907	11,907	-
Subscription & Memberships - 550010: request is \$469 more than prior year	1,783	1,783	-
Educational Development - 540005: request is \$870 more than prior year funded	5,270	5,270	-
Office Equipment, Installation Maintenance - 520020: request is \$750 less than prior year funded	6,810	6,810	-
<b>Subtotal - Engineering:</b>	<b>\$ 90,041</b>	<b>\$ 50,041</b>	<b>\$ -</b>



The Street Department is responsible for maintaining 323.83 miles of City streets, as well as sidewalks and drainage system. In the process of doing this we perform such duties as pothole patching, curb and sidewalk repairs, removal of tree limbs and other debris from City rights of way, cleaning of ditches, repair of street failures, repairing utility cuts, leveling up sections of streets throughout the City that are uneven, and installing curb drains (crows' nests). We also administer an outsourced drainage mowing contract and an outsourced street sweeping contract.



**Mission:**

Perform proper maintenance of street and drainage systems in order to reduce flooding and improve ride quality of the streets, with an emphasis on exceptional customer service.

**Goals & Objectives:**

- Develop, support and retain a qualified, well trained and diverse workforce.
- Provide all service in a safe and efficient manner.
- Improve drainage facilities.
- Patch 90% of pothole requests within two working days.
- Successfully administer sweeping and mowing contracts.

**FY 2020 Highlights:**

- Implement additional Patch Crew.
- Successfully administer Street Sweeping Program, utilizing outside contractor.
- Successfully administer Outfall Mowing Contract.
- Successfully exercise and maintain 4 flood gates quarterly.
- Pothole Program with 3 trucks.
- Capital expenditures were budgeted at \$14K, including storm sewer pipe inspection unit, replacement of one vibratory plate compactor, and replacement spray nozzles for jet machine.

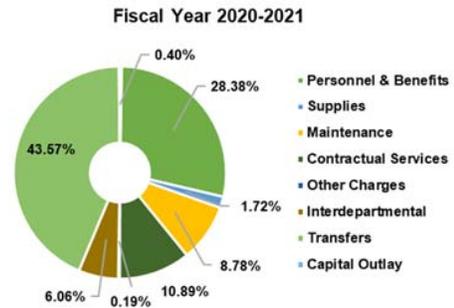
**FY 2021 Budget Highlights:**

- Personnel & Benefits decreased \$12K, mainly the net result of baseline adjustments and \$28K increase in health premiums.
- Maintenance increased \$113K, due to an increase in Streets & Roadways, that includes \$75K in one-time funds to saw-cut Sam Houston Drive for TxDOT to repave Navarro.
- Contractual Services decreased \$458K, mainly due to one-time expenses in FY 2020 and include \$200K in one-time funds for crack seal material.
- Interdepartmental charges decreased \$394K mainly due to less vehicles being purchased.
- Transfers for construction projects decreased \$1.4 million and include \$331K of one-time funds.
- Capital expenditures are budgeted at \$22K and include \$6K in one-time funds for a carport cover for cement truck.



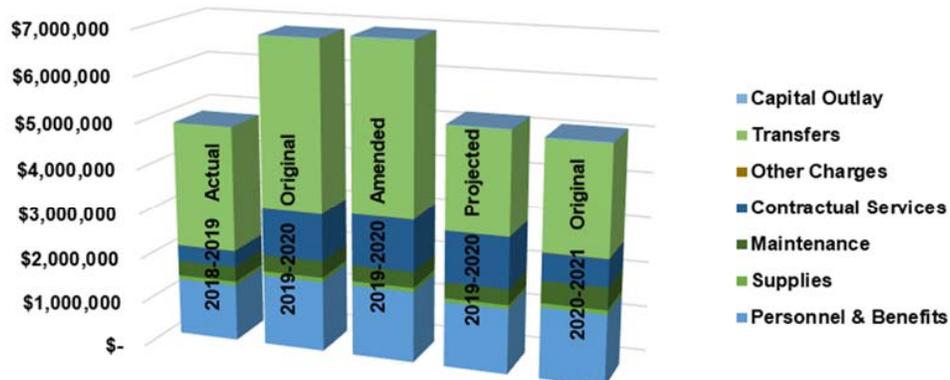
**FY 2021 Programs:**

- Pothole Program with 3 trucks.
- Implement Storm Sewer Cleaning.



**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 1,259,078	\$ 1,563,810	\$ 1,563,810	\$ 1,430,150	\$ 1,551,966	\$ (11,844)	-0.8%
Supplies	89,081	98,530	98,530	87,300	94,200	(4,330)	-4.4%
Maintenance	334,327	367,400	352,632	345,132	480,400	113,000	30.8%
Contractual Services	365,045	1,053,735	1,144,780	1,124,540	595,650	(458,085)	-43.5%
Other Charges	6,035	7,180	7,180	5,400	10,580	3,400	47.4%
Interdepartmental	626,054	725,795	725,795	731,360	331,309	(394,486)	-54.4%
Transfers	2,785,288	3,762,100	3,762,100	2,244,211	2,383,089	(1,379,011)	-36.7%
Capital Outlay	1,985	13,800	19,100	16,100	21,940	8,140	59.0%
<b>Total Expenditures:</b>	<b>\$ 5,466,892</b>	<b>\$ 7,592,350</b>	<b>\$ 7,673,927</b>	<b>\$ 5,984,193</b>	<b>\$ 5,469,134</b>	<b>\$ (2,123,216)</b>	<b>-28.0%</b>
<b>One-time Expenditures:</b>							
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	100.0%
Contractual Services	-	460,000	460,000	460,000	200,000	(260,000)	-56.5%
Interdepartmental	319,814	363,756	363,756	363,756	-	(363,756)	-100.0%
Transfers	1,198,000	1,710,100	1,710,100	1,710,100	331,089	(1,379,011)	-80.6%
Capital Outlay	-	7,000	7,000	7,000	5,700	(1,300)	-18.6%
<b>Total One-time Expenditures:</b>	<b>\$ 1,517,814</b>	<b>\$ 2,540,856</b>	<b>\$ 2,540,856</b>	<b>\$ 2,540,856</b>	<b>\$ 611,789</b>	<b>\$ (1,929,067)</b>	<b>-75.9%</b>
<b>One-time as % of Department:</b>	<b>27.8%</b>	<b>33.5%</b>	<b>33.1%</b>	<b>42.5%</b>	<b>11.2%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 3,949,078</b>	<b>\$ 5,051,494</b>	<b>\$ 5,133,071</b>	<b>\$ 3,443,337</b>	<b>\$ 4,857,345</b>	<b>\$ (194,149)</b>	<b>-3.8%</b>
<b>Percent of General Fund</b>	<b>10.8%</b>	<b>14.0%</b>	<b>13.9%</b>	<b>11.6%</b>	<b>10.8%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	27	27	27	29	29	0

1) In Fiscal Year 2020, two workers were added to staff Patch Crew.

**Department High-Level Personnel Descriptions**

**Street Superintendent (1)** - Plan, organize and establish procedures for construction, operation and maintenance of streets and storm drainage system. Supervise the hiring, training, evaluation and promotion of personnel. Approve requisitions and purchase orders. Administer sweeping and mowing contracts. Develop Street Department budget and work closely with other City departments.

**General Foreman (3)** - Schedule, monitor and evaluate work of Street Department crews. Plan and assign work in order to accomplish in house deadlines. Investigate public service requests and determine cause and need for corrective action. Observes and enforces safety rules.

**Crew Leader (7)** - Leads work activities of equipment operators and maintenance workers and trains crew members. Responds to complaints and work requests from the public. Completes performance reviews of subordinates.

**Heavy Equipment Operator (2)** - Inspects and operates heavy maintenance/construction equipment. Assists the work of a crew who constructs, maintains and repairs street and storm drainage system. Fills in during the absence of Crew Leader.

**Light Equipment Operator (8)** - Inspects and operates light maintenance/construction equipment. Assists the work of a crew who constructs, maintains and repairs street and storm drainage system.

**Street Maintenance Worker (8)** - Provides manual labor following basic routines directed by a Crew Leader whose crew constructs, maintains and repairs street and storm drainage system.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Street Resurfacing (linear feet)	73,545	40,240	40,240	40,215
2 Pothole work orders completed	693	500	500	650
3 Low spots Repaired	12	15	15	15
4 Street failures repaired	66	55	55	50
5 Crack Seal (linear feet)	0	300,000	300,000	300,000

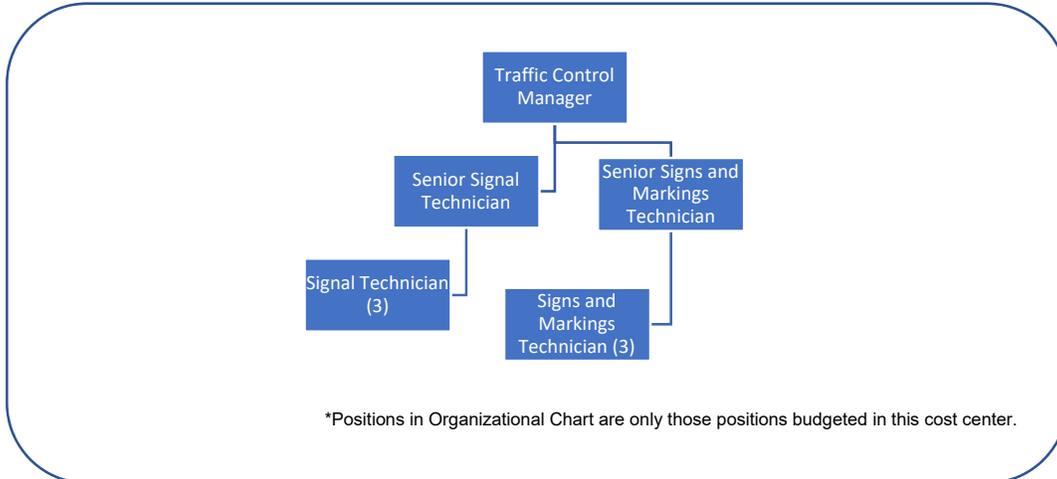


**Recommended/Not Recommended List**

Description	Requested	Recurring	One-time
<b>Personnel:</b>			
Additional Crew Leader for Crack Seal Crew	\$ 46,111	\$ -	\$ -
(4) Additional Light Equipment Operators for Crack Seal Crew	159,142	-	-
Health Premium Increase	27,794	27,794	-
<b>Vehicles:</b>			
Replace 2010 Gradall XL 3100 Unit#403	442,584	-	-
2020 Freightliner SD 108 VacHunter Combo 3634 PH6C	378,191	-	-
Crack Seal Craftco Super Shot 1250	60,000	-	-
F550 Crew Cab Attenuator Truck	75,000	-	-
<b>Lease Program - 590025:</b>			
Lease for #432 FY 2020 Program	6,846	6,846	-
Lease for #433 FY 2020 Program	5,467	5,467	-
Replace 2011 Ford F550 Unit#401	8,881	6,079	-
F350 Service Acab for Crack Seal Crew	9,480	-	-
<b>Machinery &amp; Equipment - 950600:</b>			
STIHL Chopsaw TS - 420	1,200	1,200	-
Wacker Vibratory Plate Compactor	7,200	7,200	-
Replace Hammer Drill	600	-	-
Replace Generac iQ 3500 Generator	1,840	1,840	-
Texas TX-CH2 Chipping Hammer	600	-	-
<b>Computer Equipment Hardware - 950500:</b>			
Replace computer #20781 with laptop/docking station - per IT	1,100	2,000	-
Replace computer #20782 with laptop/docking station - per IT	1,100	2,000	-
Replace computer #20783 with laptop/docking station - per IT	1,100	2,000	-
<b>Building &amp; Improvements - 900110:</b>			
Carport Cover for Cement Truck	5,700	-	5,700
<b>Other:</b>			
<b>Transfer - Construction - 720300: request is \$134,503 less than prior year</b>			
Seal Coat Project	1,333,089	1,333,089	-
Rehab & Overlay Project	718,911	718,911	-
Crack Seal	300,000	-	-
North Heights Ph. VI Street Project	331,089	-	331,089
<b>Educational Development - 540005: request is \$3,400 more than prior year funded</b>			
	6,480	6,480	-
<b>Professional Services - 530000: request is \$460,000 less than prior year funded</b>			
Field testing, surveys, and appraisals	10,000	10,000	-
<b>Drainage Mowing Maintenance - 520116: request is \$2,400 more than prior year funded</b>			
	350,100	350,100	-
<b>Storm Sewer Maintenance - 520115: request is the same level as prior year funded</b>			
	60,000	60,000	-
<b>Street Crack Seal - 520107: request is \$150,000 less than prior year funded</b>			
	50,000	-	200,000
<b>Streets &amp; Roadways - 520105: request is \$115,000 more than prior year funded</b>			
Top Soil, Lumber, Rebar, Instant Road repair, etc	175,000	175,000	-
Hot Mix Type D, cold lay, PHPM Tack Oil	40,000	40,000	-
Limestone	125,000	125,000	-
Saw Cut Sam Houston	75,000	-	75,000
<b>Subtotal - Streets:</b>	<b>\$ 4,814,605</b>	<b>\$ 2,881,006</b>	<b>\$ 611,789</b>



The Traffic Control Division's primary responsibility is to ensure the safe and efficient movement of traffic throughout the City of Victoria and to maintain all the equipment necessary to do so. That equipment includes: roadway lighting fixtures, signalized intersections, solar school zone, hike & bike, warning, stop sign flashers, Welcome to Victoria signs, street name, warning & regulatory signs, pavement markings and striping, EMS preemption systems, traffic signal communication systems, traffic controllers, video vehicle detection systems, traffic signal battery backup units, driver feedback signs, advanced traffic management systems and sign fabrication software and equipment.



**Mission:**

Maintain a roadway network which accommodates the safe and efficient flow of traffic in, through and around Victoria for its citizens as indicated in the mobility section of the City of Victoria's long-term comprehensive plan.

**Goals & Objectives:**

- Continue modernization and or replacement of all aging signs and signals.
- Quickly respond to and eliminate any and all traffic issues experienced by the motoring and pedestrian public.
- Conduct systematic improvement, maintenance and or repair to existing and future Sign and Signal facilities.
- Improve community appearance.
- Ensure safe transit and reduce driver inconvenience for all motorists throughout City.

**FY 2020 Highlights:**

- Completed Navarro/Juan Linn Signal Cabinet Upgrade Project.
- Completed Moody Street/Water Street and Moody Street/Goodwin Street boring contracts.
- Signal Traffic Boring Project.

**FY 2020 Highlights: - continued**

- Continued to upgrade/improve the remote connectivity of traffic signal controllers.
- Enhanced traffic signal system by making technology upgrades.
- Professional Services increased \$49K, due to one-time boring contracts.
- Capital expenditures were budgeted \$3K, including replacement computer and laptop.

**FY 2021 Budget Highlights:**

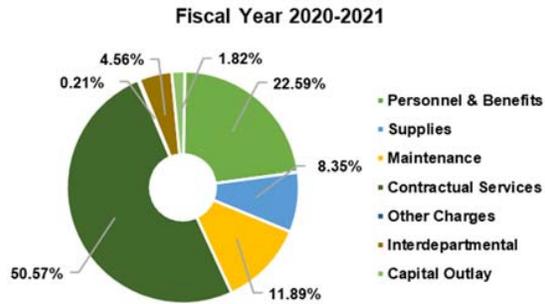
- Personnel & Benefits decreased \$26K, mainly the net result of baseline adjustments and \$20K increase to health premiums.
- Maintenance decreased \$26K, due to receiving a signal cabinet as part of the Hurricane Harvey Signal Project that is replacing a unit that was replaced after 2017.
- Contractual Services decreased \$49K, mainly due to one-time expenses in FY 2020 and include \$210K in one-time funds for the Striping Program.
- Interdepartmental increased \$4K, the net result of changes to various internal charges.
- Capital expenditures are budgeted at \$38K and include \$37K in one-time funds for a replacement walk-behind striping and replacement end-of-life sign plotter.



**TRAFFIC CONTROL EXPENDITURES**

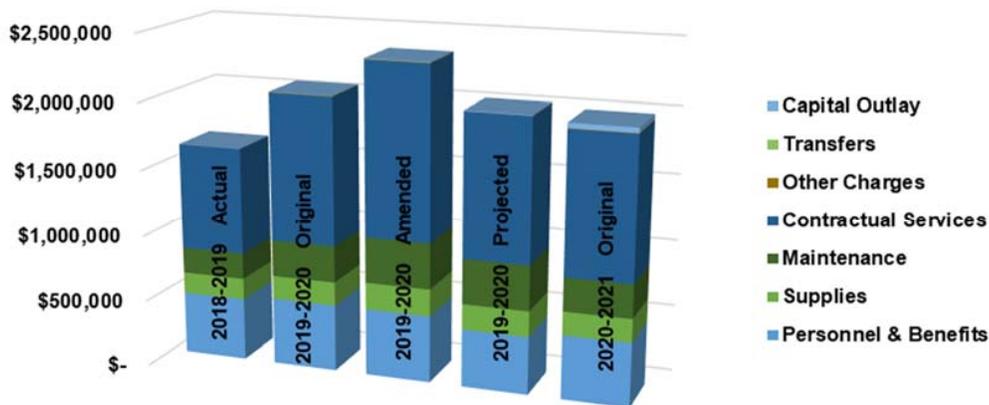
**FY 2021 Programs:**

- Sign replacement initiative.



**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 465,786	\$ 499,493	\$ 499,493	\$ 429,719	\$ 473,848	\$ (25,645)	-5.1%
Supplies	161,891	177,825	203,244	191,409	175,200	(2,625)	-1.5%
Maintenance	197,440	275,725	343,789	337,189	249,425	(26,300)	-9.5%
Contractual Services	805,166	1,109,650	1,299,122	1,070,410	1,060,650	(49,000)	-4.4%
Other Charges	660	3,735	4,360	1,150	4,405	670	17.9%
Interdepartmental	116,375	91,763	207,589	209,690	95,671	3,908	4.3%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	1,526	2,800	4,919	4,901	38,100	35,300	1260.7%
<b>Total Expenditures:</b>	<b>\$ 1,748,843</b>	<b>\$ 2,160,991</b>	<b>\$ 2,562,516</b>	<b>\$ 2,244,467</b>	<b>\$ 2,097,299</b>	<b>\$ (63,692)</b>	<b>-2.9%</b>
<b>One-time Expenditures:</b>							
Contractual Services	\$ -	\$ 73,500	\$ 73,500	\$ 73,500	\$ 210,000	\$ 136,500	185.7%
Capital Outlay	-	-	-	-	37,000	37,000	100.0%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ 73,500</b>	<b>\$ 73,500</b>	<b>\$ 73,500</b>	<b>\$ 247,000</b>	<b>\$ 173,500</b>	<b>236.1%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>3.4%</b>	<b>2.9%</b>	<b>3.3%</b>	<b>11.8%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 1,748,843</b>	<b>\$ 2,087,491</b>	<b>\$ 2,489,016</b>	<b>\$ 2,170,967</b>	<b>\$ 1,850,299</b>	<b>\$ (237,192)</b>	<b>-11.4%</b>
<b>Percent of General Fund</b>	<b>3.4%</b>	<b>4.0%</b>	<b>4.6%</b>	<b>4.4%</b>	<b>4.1%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	9	9	9	9	9	0

- 1) No major changes in recent years.

**Department High-Level Personnel Descriptions**

**Traffic Control Manager (1)** - Oversees Traffic Operations including all traffic signals, signs and markings. Manages signal technicians and signs and markings technicians. Prepares budget.

**Senior Signs & Marking Tech (1)** - Coordinates signs and marking technicians to ensure signs are current and meet MUTCD guidelines. Assist Traffic Control Manager with daily operations.

**Senior Traffic Signal Technician (1)** - Coordinates signal technicians to ensure traffic signals operate correctly. Trouble shoot signal operations. Assist Traffic Control Manager with daily operations.

**Traffic Signal Technician (3)** - Trouble shoots traffic signals. Able to diagnose signal errors and repair.

**Traffic Signs & Markings Tech (3)** - Prepare and craft signs, install signs, keep records of new installations and determine damaged or faded signs due for replacement.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Responses to various traffic issues	306	101	300	350
2 Signal Head & Beacon upgrades	15	40	60	80
3 Sign & Pole replacements -Old & Faded	1,921	821	1,500	2,000
4 Additional Traffic Signal	1	1	1	-
5 Striping 4" (linear feet)	-	141,960	141,960	145,000



**Recommended/Not Recommended List - continued**

Description	Requested	Recurring	One-time
<b>Peronnel:</b>			
Senior Traffic Signal Tech	\$ 60,651	\$ -	\$ -
Health Premium Increase	19,652	19,652	-
<b>Machinery &amp; Equipment - 950600:</b>			
Replacement walk behind striper	13,000	-	13,000
Replacment end of life sign plotter	24,000	-	24,000
<b>Computer Equipment Hardware - 950500:</b>			
Replace computer #20784	1,100	1,100	-
<b>Other Structures - 900150:</b>			
Traffic Signal improvements Loop 463	550,000	-	-
<b>Other:</b>			
<b>Educational Development - 540004: request is \$2,370 more than prior year funded</b>	5,300	3,600	-
<b>Striping Program - 530003: request is \$40,000 more than prior year funded</b>	250,000	-	210,000
<b>Professional Services - 530000: request is \$49,000 less than prior year funded</b>	9,000	9,000	-
<b>Street Light Maintenance - 520125: request is \$400,000 more than prior year funded</b>			
Replacement LED Luminaires	10,000	10,000	-
Miscellaneous supplies and hardware	10,000	10,000	-
Upgrade street lighths in the City with AEP and VEC to LED	400,000	-	-
<b>Traffic Signal Maintenance - 520120: request is \$24,800 less than prior year funded</b>			
Traffic Signal Controllers	14,000	14,000	-
Traffic Signal Cabinets	75,000	75,000	-
Traffic Signal Heads	25,000	25,000	-
Pedestrian Signal	4,000	4,000	-
Mounting Hardware	25,000	25,000	-
Vehicle Detection Cameras, cable conductor wire	25,000	25,000	-
Battery back-up supplies	15,000	15,000	-
School Flasher equipment	25,000	25,000	-
<b>Software Maintenance - 520017: request is \$25 more than prior year funded</b>			
SignCad Maintenance	1,500	1,500	-
Corell Draw Maintenance	200	175	-
Advance Traffic Management System (ATMS)	18,750	18,750	-
<b>Traffic Markings Supply - 510070: request is \$500 more than prior year funded</b>			
Sign Sheeting Material Aluminum blanks, poles	100,000	100,000	-
Mounting Hardware, banding materials, etc	24,000	23,750	-
Paint, pavement markings & supplies	24,000	23,750	-
<b>Subtotal - Traffic:</b>	<b>\$ 1,729,153</b>	<b>\$ 429,277</b>	<b>\$ 247,000</b>

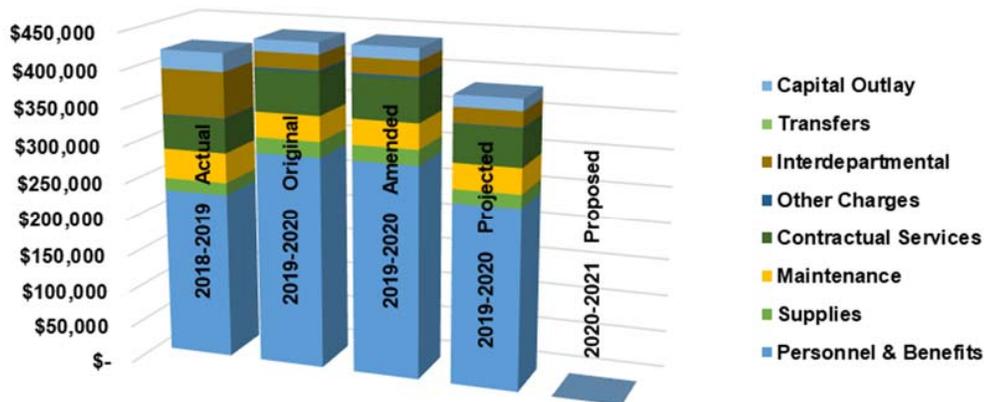


## BUILDING SERVICES EXPENDITURES

The function of the Building Services Department for the City of Victoria is to perform maintenance on City facilities including, but not limited to, structural, electrical, plumbing, and air conditioning. The expenditures of this department will move to the Building & Equipment Services Fund beginning with Fiscal Year 2021.

### Total Expenditures for Corresponding Fiscal Year Presented

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 227,185	\$ 289,198	\$ 289,198	\$ 242,652	\$ -	\$ (289,198)	-100.0%
Supplies	16,717	21,085	21,085	19,230	-	(21,085)	-100.0%
Maintenance	40,776	34,200	34,200	34,200	-	(34,200)	-100.0%
Contractual Services	46,182	56,373	56,373	51,048	-	(56,373)	-100.0%
Other Charges	1,064	2,730	2,730	600	-	(2,730)	-100.0%
Interdepartmental	61,735	20,620	20,620	20,723	-	(20,620)	-100.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	25,353	15,975	15,975	15,508	-	(15,975)	-100.0%
<b>Total Expenditures:</b>	<b>\$ 419,014</b>	<b>\$ 440,181</b>	<b>\$ 440,181</b>	<b>\$ 383,960</b>	<b>\$ -</b>	<b>\$ (440,181)</b>	<b>-100.0%</b>
<b>One-time Expenditures:</b>							
Capital Outlay	\$ 25,353	\$ 12,375	\$ 12,375	\$ 12,375	\$ -	\$ (12,375)	-100.0%
<b>Total One-time Expenditures:</b>	<b>\$ 25,353</b>	<b>\$ 12,375</b>	<b>\$ 12,375</b>	<b>\$ 12,375</b>	<b>\$ -</b>	<b>\$ (12,375)</b>	<b>-100.0%</b>
<b>One-time as % of Department:</b>	<b>6.1%</b>	<b>2.8%</b>	<b>2.8%</b>	<b>3.2%</b>	<b>0.0%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 393,661</b>	<b>\$ 427,806</b>	<b>\$ 427,806</b>	<b>\$ 371,585</b>	<b>\$ -</b>	<b>\$ (427,806)</b>	<b>-100.0%</b>
<b>Percent of General Fund:</b>	<b>0.8%</b>	<b>0.8%</b>	<b>0.8%</b>	<b>0.7%</b>	<b>0.0%</b>	<b>10.6%</b>	



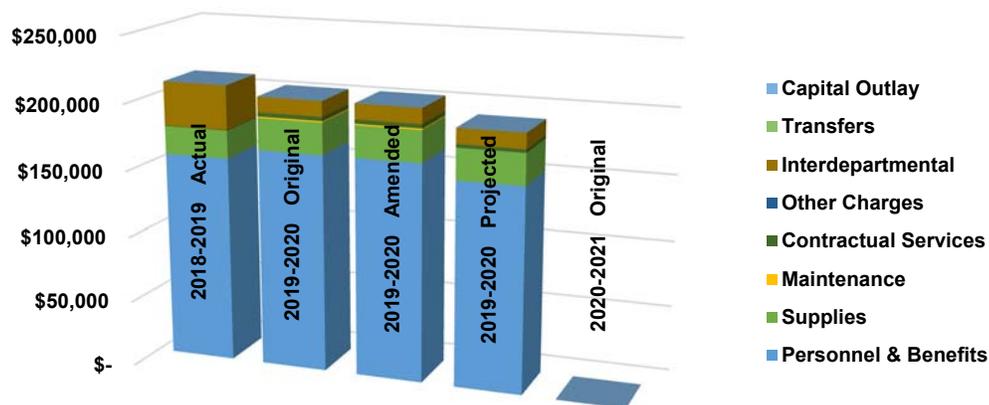


## CUSTODIAL SERVICES EXPENDITURES

The function of the Custodial Services Department of the City of Victoria is to maintain a high standard of cleanliness in all work and public areas of City buildings to afford customers and staff a pleasant environment in which they may conduct their daily business. The expenditures of this department will move to the Building & Equipment Services Fund beginning with Fiscal Year 2021.

### Total Expenditures for Corresponding Fiscal Year Presented

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 156,230	\$ 164,714	\$ 164,714	\$ 154,369	\$ -	\$ (164,714)	-100.0%
Supplies	21,236	24,060	24,060	23,730	-	(24,060)	-100.0%
Maintenance	47	1,100	1,100	-	-	(1,100)	-100.0%
Contractual Services	543	3,100	3,100	2,600	-	(3,100)	-100.0%
Other Charges	-	-	-	-	-	-	0.0%
Interdepartmental	33,243	11,657	11,657	11,657	-	(11,657)	-100.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenditures:</b>	<b>\$ 211,298</b>	<b>\$ 204,631</b>	<b>\$ 204,631</b>	<b>\$ 192,355</b>	<b>\$ -</b>	<b>\$ (204,631)</b>	<b>-100.0%</b>
<b>One-time Expenditures:</b>							
Other Charges	\$ 23,200	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenditures:</b>	<b>\$ 23,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>11.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 188,098</b>	<b>\$ 204,631</b>	<b>\$ 204,631</b>	<b>\$ 192,355</b>	<b>\$ -</b>	<b>\$ (204,631)</b>	<b>-100.0%</b>
<b>Percent of General Fund:</b>	<b>0.4%</b>	<b>0.4%</b>	<b>0.4%</b>	<b>0.4%</b>	<b>0.0%</b>	<b>4.9%</b>	





Responsible for the management of the department and the guiding force in decisions that affect parks and recreation matters. Grounds Maintenance performs day-to-day maintenance activities including mowing, edging, weed trimming and trash pickup. Park Maintenance performs general maintenance and repairs to park facilities, cleans restrooms, maintains playgrounds and performs small construction projects. Performs routine playground safety inspections and routine & preventive playground maintenance. Performs routine and preventive irrigation maintenance; cleans restrooms and pavilions daily. Mows and trims vegetation along right-of-way and drainage ditches, vacant lots and miscellaneous properties; trims/removes trees and other obstructions that are hazardous to pedestrians and vehicles. Youth Sports Complex staff will operate and maintain the facilities year round by mowing the fields, preparing them for league and tournament play as well as keep the grounds and buildings in aesthetically pleasing shape.



**Mission:**

The mission of the Parks and Recreation Department is to improve the quality of life for Victoria citizens by providing a comprehensive system of parks, recreation, and cultural programs that encourage health, fitness, relaxation, and cultural enrichment, as well as providing opportunities for conservation, education, and community involvement.

**Goals & Objectives:**

- Provide a high-quality park system that is routinely maintained and safe for the community by implementing a preventative maintenance and capital improvements plan.
- Grow the Recreation division by implementing new athletic and community programs and continue to provide high quality programs that meet the community's needs.
- Implement athletic events designed to attract visitors to the City for multiple day events and stimulate the local economy through direct spending and tax revenue.
- Pursue additional revenue sources that focus on providing capital funds for project funds for community programming and/or supplement our daily operational costs.

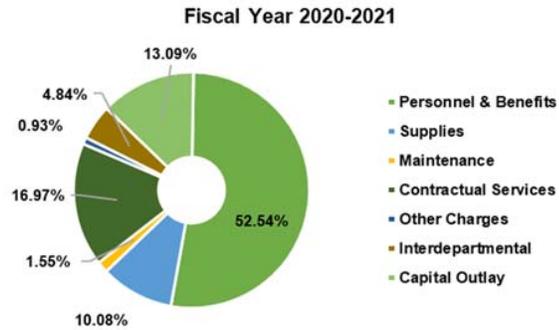
**FY 2020 Highlights:**

- Completed the mapping of Evergreen Cemetery.
- Implemented a new reservation software called Community Pass and new work order system call Maintenance Care.
- Although Spring events and tournaments were canceled, the Recreation division was able to host 11 softball tournaments, 25 leagues, and 16 recreation events before the effects of COVID-19 were felt.
- Replaced the playground at Boulevard Park, created six pickleball courts in place of one tennis court at Community Center Park, laser-leveled the field at the Youth Sports Complex, replaced the scoreboard and upgraded the home locker rooms at Riverside Stadium.
- Build a social media presence by increasing followers to 799 Instagram and increasing Facebook followers by 403.
- Maintenance & Operation accounts increased \$171K, mainly the net result of an increase to botanical & agricultural, recreation supplies, and educational development.
- Capital expenditures were budgeted at \$316K, includes 2 replacement HVACs \$16K, various other structures \$247K, computer equipment-hardware \$27K, and machinery & equipment \$43K.



**FY 2021 Budget Highlights:**

- Personnel & Benefits increased \$57K, due to health premiums.
- Supplies increased \$4K, mainly due to small tools & supplies.
- Maintenance decreased \$10K mainly due to moving building maintenance to an internal service charge.
- Contractual Services decreased \$36K, mainly due to one-time funding in FY 2020.
- Interdepartmental decreased \$5K, mainly the net result of no vehicles being budgeted in FY2021, and moving building maintenance to an internal service charge.
- Capital expenditures are budgeted at \$404K, all of which are one-time funds.

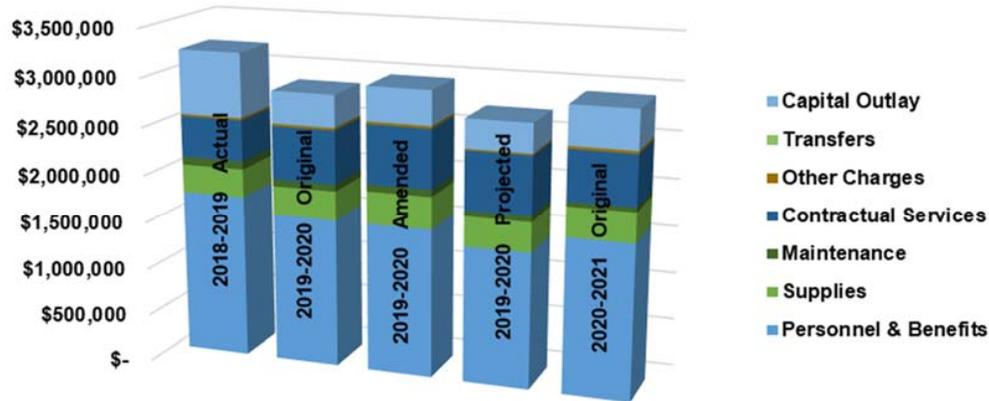


**FY 2021 Programs:**

- Due to the incredible growth in 2020 the addition of 2 Coordinators have allowed us to offer more leagues such as Women’s Softball, High School Baseball, Adult Disc Golf, Cornhole and Washers and High School Sand Volleyball.
- Plan on adding Youth Flag Football, Adult Soccer, a Halloween event, Pop-Up Parks, and a MLB Homerun Derby event, while still providing more established season leagues and programs.

**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 1,719,738	\$ 1,564,072	\$ 1,564,072	\$ 1,424,658	\$ 1,620,514	\$ 56,442	3.6%
Supplies	298,206	306,505	338,734	313,174	310,820	4,315	1.4%
Maintenance	85,395	72,902	73,894	59,162	47,855	(25,047)	-34.4%
Contractual Services	430,900	559,033	619,127	610,787	523,423	(35,610)	-6.4%
Other Charges	22,564	25,600	26,471	16,546	28,805	3,205	12.5%
Interdepartmental	298,584	139,035	139,035	171,763	149,234	10,199	7.3%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	666,603	331,900	352,321	303,467	403,585	71,685	21.6%
<b>Total Expenditures:</b>	<b>\$ 3,521,991</b>	<b>\$ 2,999,047</b>	<b>\$ 3,113,654</b>	<b>\$ 2,899,557</b>	<b>\$ 3,084,236</b>	<b>\$ 85,189</b>	<b>2.8%</b>
<b>One-time Expenditures:</b>							
Other Charges	\$ -	\$ 46,000	\$ 46,000	\$ 46,000	\$ -	\$ (46,000)	-100.0%
Capital Outlay	585,537	294,200	294,200	294,200	403,585	109,385	37.2%
<b>Total One-time Expenditures:</b>	<b>\$ 585,537</b>	<b>\$ 340,200</b>	<b>\$ 340,200</b>	<b>\$ 340,200</b>	<b>\$ 403,585</b>	<b>\$ 63,385</b>	<b>18.6%</b>
<b>One-time as % of Department:</b>	<b>16.6%</b>	<b>11.3%</b>	<b>10.9%</b>	<b>11.7%</b>	<b>13.1%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 2,936,453</b>	<b>\$ 2,658,847</b>	<b>\$ 2,773,454</b>	<b>\$ 2,559,357</b>	<b>\$ 2,680,651</b>	<b>\$ 21,804</b>	<b>0.8%</b>
<b>Percent of General Fund</b>	<b>6.9%</b>	<b>5.5%</b>	<b>5.6%</b>	<b>5.6%</b>	<b>6.1%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	39	38	36	36	30	-6

- 1) In Fiscal Year 2018, one worker was eliminated after employee resigned.
- 2) In Fiscal Year 2019, two positions were eliminated.
- 3) During Fiscal Year 2020, and taking full effect in FY 2021, six positions were transitioned from General Fund – Community Appearance to Environmental Services Fund – Community Appearance.

**Department High-Level Personnel Descriptions**

- Director (1)** - Oversees all operations.
- Assistant Director (1)** -Oversees all operations if Director is absent or focuses on Recreation and Parks Maintenance.
- Recreation Coordinator (3)** - Manages Athletic programs, Recreation programs or Sports Tourism programs.
- Parks Superintendent (1)** - Manages all Park Maintenance operations.
- Administrative Assistant (1)** - assists at the Parks office.
- Crew Leader (3)** - Oversees a park maintenance crew of 4-8 members.
- Park Maintenance Worker (20)** - Manual laborer

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Adult Sports Leagues	27	35	26	38
2 Youth Sports Leagues	2	4	4	8
3 Recreational Programs	19	19	16	20



**Recommended/Not Recommended List**

<b>Description</b>	<b>Requested</b>	<b>Recurring</b>	<b>One-time</b>
<b><u>Personnel:</u></b>			
Move Part-Time Admin up to Full Time	\$ 42,812	\$ -	\$ -
Parks Worker - 1 New request (Tree Trimming Crew)	34,567	-	-
Health Premium Increase	54,337	54,337	-
<b><u>Vehicles - 950100:</u></b>			
Replace 820 New Holland Tractor	30,135	-	-
<b><u>Lease Program - 590025:</u></b>			
Replace #886 Chevrolet with Ford 250-Cab Service Body	6,079	-	-
Replace #899 2013 Chevrolet Tahoe LS with Ford Explorer	6,644	-	-
FY2020 Lease Program - Year 2	-	6,555	-
<b><u>Machinery &amp; Equipment - 950600:</u></b>			
Ground Master 7200 w/ 72in Deck Mower	39,431	-	39,431
Workman MDX Utility Vehicle	21,293	-	21,293
Ground Master 4000-D (T4)	188,525	-	188,525
Pro-Force Debris Blower	7,786	-	7,786
<b><u>Other Capital Outlay:</u></b>			
<b><u>Buildings &amp; Improvements - 900110:</u></b>			
Childrens Park Playground	500,000	-	-
<b><u>Other Structures - 900150:</u></b>			
BBQ Grills	5,000	-	-
Picnic Tables	8,000	-	-
Benches	4,000	-	-
Trashcans	1,200	-	-
Control Post Pipe & Supplies	10,000	-	-
Mobile Stage	125,000	-	-
Kayak Floating Dock	35,000	-	35,000
Riverside Pavillion BBQ grill	1,000	-	1,000
YSC Scoreboard Remotes (Replacements)	4,000	-	-
Riverside Golf Irrigation Pump	-	-	95,000
<b><u>Heat, Vent, Air Conditioning - 900120:</u></b>			
Old Parks Admin Office Unit 1-HVAC	5,300	-	5,300
Old Parks Admin Office Unit 2-HVAC	5,650	-	5,650
Youth Sports Complex Maintenance Building HVAC	4,600	-	4,600
<b><u>Computer Equipment Hardware - 950500:</u></b>			
(5) Panasonic Heavy Duty Tablets for Maintenance Staff	19,935	-	-
<b><u>Other:</u></b>			
<b>Small Tools &amp; Supplies - 510010: request is same level as prior year funded</b>	103,420	131,620	-
<b>Chemical, Medical, Surgical Supplies - 510025: request is \$2,740 less than prior year funded</b>	8,500	8,500	-
<b>Botanical &amp; Ag - 510030: request is \$15,062 more than prior year funded</b>	65,000	50,000	-
<b>Mosquito Spraying - 510031: request is \$1,088 less than prior year funded</b>	5,000	5,000	-
<b>Uniform &amp; Clothing - 510045: request is \$5,890 less prior year funded</b>	8,500	8,500	-



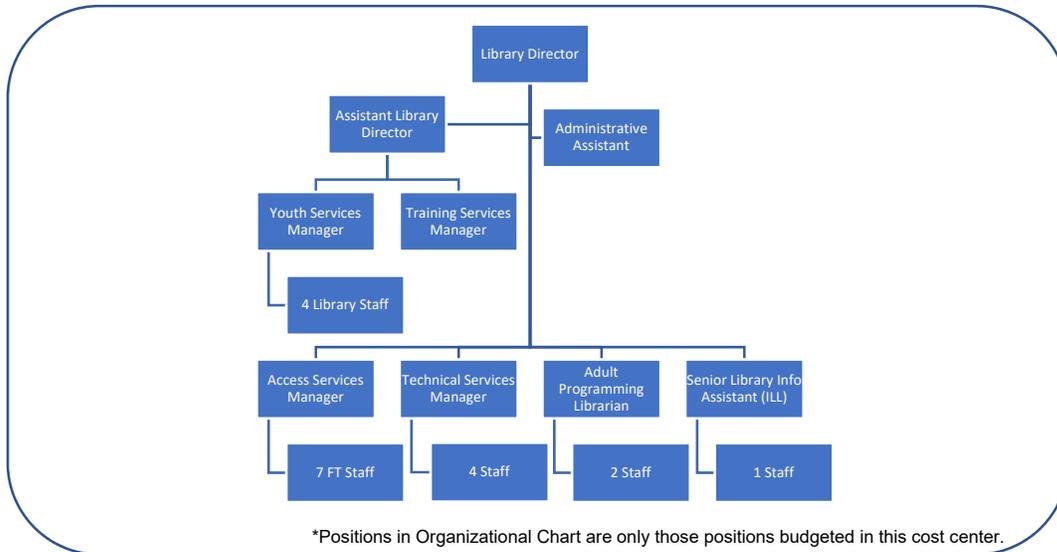
**PARKS & RECREATION EXPENDITURES**

**Recommended/Not Recommended List - continued**

<b>Description</b>	<b>Requested</b>	<b>Recurring</b>	<b>One-time</b>
<b>Recreational Supplies - 510065: request is \$19,831 more than prior funded</b>			
Adult Leagues	16,500	16,500	-
Youth Leagues	8,000	8,000	-
Umpire/Referee Certifications	800	800	-
Riverside Campouts	2,500	2,500	-
4th of July	1,100	1,100	-
Kayak Clinics	1,100	1,100	-
Street Dances	3,500	3,500	-
#DiscoverParks Victoria	5,000	5,000	-
Pop Up Park Replacement Inventory	500	500	-
Christmas on the Square	16,000	-	-
Christmas Parade	3,000	-	-
New Programming (Halloween, Pop Up, CDMField Day, Trivia Nights, etc.)	8,000	8,000	-
<b>Fireworks - 510075: request is \$5,000 more than prior year funded</b>	20,000	15,000	-
<b>Software Maintenance - 520017: request is \$6,030 more than prior year funded</b>			
Maintenance Care - Work Order Software	2,060	2,060	-
Community Pass - Reservation	7,895	7,895	-
<b>Park &amp; Playground Light - 520220: request is \$1,000 more than prior year funded</b>	6,000	5,000	-
<b>Other Structure Maintenance - 520250: request is \$7,387 more than prior year funded</b>	40,000	31,000	-
<b>Professional Services - 530000: request is \$37,695 more than prior year funded</b>			
Evergreen mowing	49,400	49,400	-
Pleasant Green mowing	3,560	3,560	-
Trinity Fields mowing	12,005	12,005	-
Neighborhood Park mowing (7)	57,120	57,120	-
Brinks	3,240	3,240	-
ASCAP & BMI license	1,388	1,388	-
Orkin	-	750	-
Bug Mobiles	1,050	1,725	-
Lone Tree Medians Mowing	6,890	-	-
Lone Tree Industrials Mowing	18,300	-	-
UV Light Service Contract	9,000	9,000	-
Crystal Clean Contract	7,568	7,568	-
Bees Removal	525	525	-
Grass Trap Cleaning Services at YSC & ASC	590	590	-
Backflow Testing Contract	6,500	6,500	-
Annual Tidal Barrel Gasket Replacement	2,500	2,500	-
Mobile Stage Moving -Goodner	-	6,500	-
<b>Educational &amp; Development - 540005: request is \$2,085 more than prior year funded</b>	23,560	23,560	-
<b>Subscription &amp; Memberships - 550010: request is \$1,220 more than prior year funded</b>	1,995	1,995	-
<b>Cellular Telephone Expense - 560014: request is \$2,620 more than prior year funded</b>	7,920	6,300	-
<b>Advertisement &amp; Publications - 600010: request is \$1,000 more than prior year funded</b>	3,000	2,000	-
<b>Equipment &amp; Machine Rental - 610010: request is \$4,500 more than prior year funded</b>	6,200	2,200	-
<b>Contract Labor - 650010: request is \$22,700 more than prior year funded</b>			
Emergency Tree Removal	6,200	-	-
Mobile Stage Moving -Goodner	6,500	-	-
Labor Max	78,102	78,102	-
Officials (sports programs)	55,000	55,000	-
<b>Subtotal - Parks:</b>	<b>\$ 1,860,782</b>	<b>\$ 703,995</b>	<b>\$ 403,585</b>



Victoria Public Library plays a critical role in the quality of life and economic development of the community. In addition to meeting social, recreational reading, and lifelong learning needs of citizens, the library's strategic plan focuses on early literacy; collaborative learning spaces with access to technology; access to collections and digital materials for education and entertainment; and the development of partnerships with learning and workforce development institutions.



**Mission:**

Victoria Public Library encourages a love of reading and commitment to literacy, provides materials and services that satisfy curiosity and stimulate imagination, develops programs that encourage the expression of creativity, and utilizes technology to support collaboration.

**Goals & Objectives:**

- Children from birth to age five will have programs and services designed to ensure they are introduced to reading, writing and listening skills in preparation for entering school.
- Residents will have collaborative experiences to learn new skills and opportunities to share hobbies and interests, with technology and work spaces to support these endeavors.
- Residents will have the resources they need to explore topics of personal interest and continue to learn throughout their lives.
- Residents will have materials to enhance their leisure time and be able find what they want when and where they want and will have the help they need to make choices from among their options.

**FY 2020 Highlights:**

- Replace the main floor carpet.
- New water fountains.
- New internet provider to increase internet speed and access.
- Capital Outlay charges are budgeted at \$474K, include carpet for main floor, shelving, two public drinking fountains, three HVAC units and replacement printer and public computers.

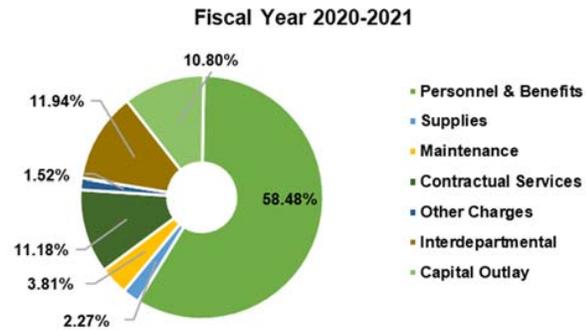
**FY 2021 Budget Highlights:**

- Personnel & Benefits increased \$9K, mainly due to health premiums.
- Maintenance decreased \$4K, mainly the net result of an increase in Software Maintenance due to new ILS annual fee and moving building maintenance to an internal service charge.
- Contractual increased by \$15K mainly due to electronic subscriptions and lease book programs.
- Interdepartmental increased \$63K, mainly due to Information Technology charges and moving building services to an internal service charge.
- Capital Outlay charges are budgeted at \$250K and include \$47K in new E-rate Equipment and recurring computer hardware, \$4K in DVD shelving, \$2K in Deep Freeze License and \$197K in books.



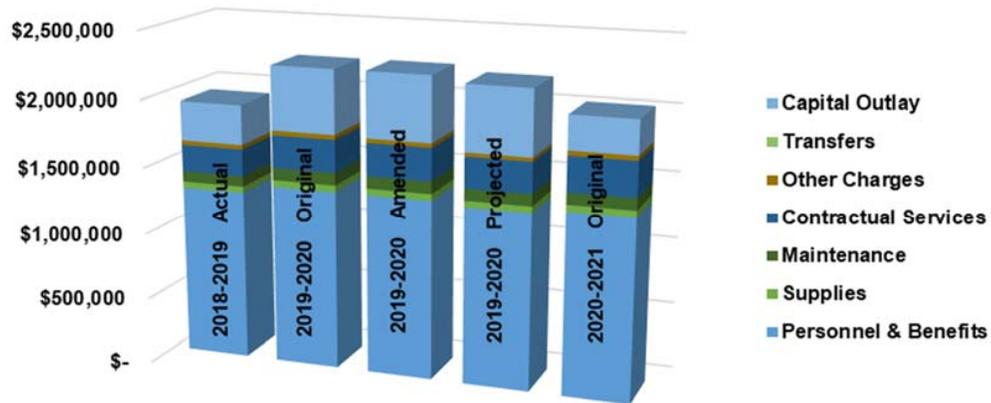
**FY 2021 Programs:**

- E-rate Funds to update technology equipment
- Migration to new software system



**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 1,277,924	\$ 1,345,149	\$ 1,345,149	\$ 1,320,436	\$ 1,354,329	\$ 9,180	0.7%
Supplies	48,329	52,595	51,595	50,895	52,635	40	0.1%
Maintenance	79,448	92,055	90,498	89,498	88,116	(3,939)	-4.3%
Contractual Services	201,470	244,150	244,150	229,052	259,009	14,859	6.1%
Other Charges	33,444	34,958	32,283	28,863	35,135	177	0.5%
Interdepartmental	207,384	213,734	213,734	213,734	276,401	62,667	29.3%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	295,066	473,700	480,547	480,547	250,152	(223,548)	-47.2%
<b>Total Expenditures:</b>	<b>\$ 2,143,066</b>	<b>\$ 2,456,341</b>	<b>\$ 2,457,956</b>	<b>\$ 2,413,025</b>	<b>\$ 2,315,777</b>	<b>\$ (140,564)</b>	<b>-5.7%</b>
<b>One-time Expenditures:</b>							
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 2,551	\$ 2,551	100.0%
Maintenance	-	-	-	-	34,951	34,951	100.0%
Other Charges	-	-	-	-	1,000	1,000	100.0%
Capital Outlay	61,014	246,500	246,500	246,500	3,611	(242,889)	-98.5%
<b>Total One-time Expenditures:</b>	<b>\$ 61,014</b>	<b>\$ 246,500</b>	<b>\$ 246,500</b>	<b>\$ 246,500</b>	<b>\$ 42,113</b>	<b>\$ (204,387)</b>	<b>-82.9%</b>
<b>One-time as % of Department:</b>	<b>2.8%</b>	<b>10.0%</b>	<b>10.0%</b>	<b>10.2%</b>	<b>1.8%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 2,082,052</b>	<b>\$ 2,209,841</b>	<b>\$ 2,211,456</b>	<b>\$ 2,166,525</b>	<b>\$ 2,273,664</b>	<b>\$ 63,823</b>	<b>2.9%</b>
<b>Percent of General Fund</b>	<b>4.2%</b>	<b>4.5%</b>	<b>4.4%</b>	<b>4.7%</b>	<b>4.6%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	27	27	27	27	27	0

1) No major changes in recent years.



**Department High-Level Personnel Descriptions**

**Library Director (1)** - Plans, directs, manages and oversees all activities and operations of the Library while ensuring that excellent library service is met while achieving the Library’s and City of Victoria’s longer-term strategic goals. Develops and oversees budget to support Library goals. Supervises the Access Services and Technical Services Managers and the Adult Programming Librarian and Interlibrary Loan Assistant.

**Assistant Director (1)** - Under the direction of the Library Director, this position is accountable for the effective delivery of public library services, ensuring the efficient management, operation, and strategic alignment of library services. Directly supervises the Programming and Training Services Managers.

**Technical Services Manager (1)** - Supervises 4 full-time and 1 part-time staff members who purchase and maintain a library collection that is responsive to public needs and interests. Major responsibilities include budgeting, acquisition and preparation of materials for community use and maintenance of computerized software and online catalog.

**Access Services Manager (1)** - Supervises 7 full-time staff members and supervises the main service desk providing information to customers on using the library, obtaining a library card and overseeing the circulation and shelving of materials and maintaining user’s accounts.

**Programming Services Manager (1)** - Supervises 4 full-time staff. Responsible for the planning and implementation of youth programming.

**Training Services Manager (1)** - Trains staff in the performance of their duties as required to meet the library’s goals. Assists patrons in the use of standard computer software and technology. Assists Library Director in major technology-based projects such as software assessment and purchasing and as a liaison with the IT Department.

**Librarian (4)** – Performs professional library work necessary for operation. Aids at the service desk by fielding information requests from the public in person, over the phone, email and through the library’s bibliographic database. Assigned to review, select and purchase some collections of library materials.

**Youth Service Specialist (1)** – Responsible for planning and leading activities, services and programs primarily for young adults, and in part children’s services. Provides graphic design and creative visual concepts used in library publications, website, display, signs and other projects that engage and inform intended audience.

**Librarian Clerk (6)** – Performs a variety of detailed clerical work in the library to include receiving of books and materials along with collecting library materials. Assists patrons in checking in and out of library materials and collecting fines and fees.

**Librarian Assistant (9)** – Supports the Library Services division by performing varied paraprofessional duties involved in operating a library. This position requires extensive work directly with the public in their use of library services, programs, materials, and facilities.

**Administrative Assistant (1)** - Serves as the assistant to Library Director by performing advanced level administrative duties. Provides frontline customer service by serving as the primary receptionist for the department. Maintains personnel records, budget information and purchases all materials for library operation.

**Performance Metrics**

	<b>Actual</b>	<b>Estimate</b>	<b>Projected</b>	<b>Estimate</b>
	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>FY 2021</b>
1 Library materials checked out	368,526	369,000	25,800	325,000
2 Library cardholders	43,022	43,500	43,500	43,800
3 Program attendance	21,797	22,000	19,300	20,000
4 Wifi/Internet Usage (combined)	72,000	47,000	30,981	40,000
5 Annual Library visits	196,602	196,000	133,907	180,000



**Recommended/Not Recommended List**

<b>Description</b>	<b>Requested</b>	<b>Recurring</b>	<b>One-Time</b>
<b><u>Personnel:</u></b>			
Health Premium Increase	\$ 23,608	\$ 23,608	\$ -
<b><u>Lease Program - 590025:</u></b>			
FY 2020 Lease Program for existing vehicles	5,265	5,265	-
<b><u>Building &amp; Improvements - 900110:</u></b>			
Motion sensor sliding glass door or swinging door	10,000	-	-
Family Restroom	33,381	-	-
<b><u>Office Equipment, Instrument Apparatus - 950120:</u></b>			
Outdoor Book Return Replacement	4,540	-	-
Children's DVD Shelving	3,611	-	3,611
<b><u>Computer Equipment - Hardware - 950500:</u></b>			
E-rate Equipment	8,000	40,000	-
Replace Computer #20558	1,100	1,100	-
Replace Computer #20559	1,100	1,100	-
Replace Computer #20561	1,100	1,100	-
Replace Computer #20562	1,100	1,100	-
Replace Computer #20994	1,100	1,100	-
Replace Laptop #20635	1,600	1,800	-
<b><u>Computer Equipment Software - 950510:</u></b>			
Deep Freeze Licenses	2,041	2,041	-
<b><u>Other Capital Outlay:</u></b>			
<b><u>Books - 950700:</u></b>			
	197,200	197,200	-
<b><u>Other:</u></b>			
<b>Office Supplies - 510005: request is \$1,170 more than prior year funded</b>	52,135	49,584	2,551
<b>Building Service Charges - 590066: request is \$800 more than prior year funded</b>	19,510	13,460	-
<b><u>Software Maintenance - 520017: request is \$21,371 more than prior year funded</u></b>			
New ILS annual fee	15,985	15,985	-
Interlibrary Loan SSL License	280	280	-
Comprise Software (includes SAM, Content Keeper, and SmartAlec Wireless Printing)	2,750	2,750	-
Public Web Browser	150	150	-
Engaged Patrons Blog and Events Calendar	240	240	-
Booksite Electronic Newsletters Software	2,500	2,500	-
Adobe Creative Cloud	650	650	-
Statistical Tracking Software for Information Desk Stats	1,200	1,200	-
Library Elf Annual Subscription	950	950	-
Rushworks	325	325	-
Hotspot Annual Subscription	1,680	1,680	-
Minecraft licenses for programming	300	300	-
JAMF subscription for iPad Management	1,440	1,440	-
Sonicwall Intrusion Prevention Software (3 years)	2,100	2,100	-
Hotspot Administrative Cost	165	-	165
Migration fee for new ILS system	14,600	-	14,600
Break contract with current ILS system	20,186	-	20,186
Extraction of data from old ILS to new ILS	6,000	-	-



**Recommended/Not Recommended List - continued**

Description	Requested	Recurring	One-Time
<b>Office Equip Instr Maint - 520020: request is \$698 more than prior year funded</b>	19,613	18,915	-
<b>Professional Services - 530000: request is \$322 more than prior year funded</b>			
Interlibrary Loan Courier Annual Service	2,700	2,700	-
OCLC fees for the purchase of cataloging records	14,028	14,028	-
B&T Titlesource II - acquisition information service for materials	2,600	2,600	-
Classification Web - cataloging publication, new	525	525	-
RDA toolkit	200	200	-
Carpet Cleaning	5,080	5,080	-
Window Washing	2,680	2,680	-
Elevator/Dumbwaiter Maintenance	2,784	2,784	-
<b>Education Development - 540005: request is \$1,005 more than prior year funded</b>	8,475	7,475	1,000
<b>Subscriptions &amp; Memberships - 550010: same level as prior year funded</b>	1,610	1,610	-
<b>Library Subscriptions - 550020: request is \$322 more than prior year funded</b>	17,050	17,050	-
<b>Electronic Subscriptions - 550025: request is \$8,972 more than prior year funded</b>	118,472	118,742	-
<b>Subtotal - Library:</b>	<b>\$ 633,709</b>	<b>\$ 563,397</b>	<b>\$ 42,113</b>

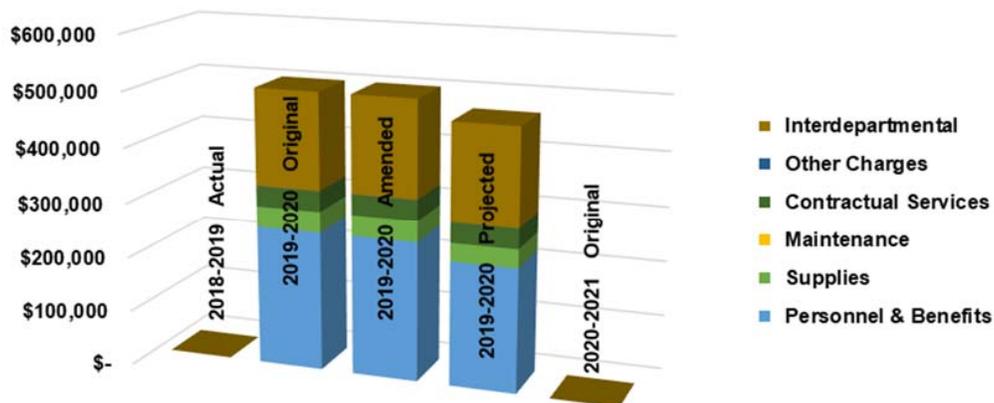


COMMUNITY APPEARANCE EXPENDITURES

The Community Appearance division was reorganized into a new division taken from Parks & Recreation Department in Fiscal Year 2020. The expenditures of this department will move to the Environmental Services Fund beginning with Fiscal Year 2021.

**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ -	\$ 253,769	\$ 253,769	\$ 224,980	\$ -	\$ (253,769)	-100.0%
Supplies	-	37,929	37,929	33,459	-	(37,929)	-100.0%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	-	37,025	37,025	36,125	-	(37,025)	-100.0%
Other Charges	-	585	585	390	-	(585)	-100.0%
Interdepartmental	-	175,409	175,409	175,409	-	(175,409)	-100.0%
Transfers	-	-	-	-	-	-	0.0%
Capital	-	-	-	-	-	-	0.0%
<b>Total Expenditures:</b>	<b>\$ -</b>	<b>\$ 504,717</b>	<b>\$ 504,717</b>	<b>\$ 470,363</b>	<b>\$ -</b>	<b>\$ (504,717)</b>	<b>-100.0%</b>
<b>One-time Expenditures:</b>							
Interdepartmental	\$ -	\$ 122,439	\$ 122,439	\$ 122,439	\$ -	\$ (122,439)	-100.0%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ 122,439</b>	<b>\$ 122,439</b>	<b>\$ 122,439</b>	<b>\$ -</b>	<b>\$ (122,439)</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>24.3%</b>	<b>24.3%</b>	<b>26.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ -</b>	<b>\$ 382,278</b>	<b>\$ 382,278</b>	<b>\$ 347,924</b>	<b>\$ -</b>	<b>\$ (382,278)</b>	<b>-100.0%</b>
<b>Percent of General Fund</b>	<b>0.0%</b>	<b>12.8%</b>	<b>12.8%</b>	<b>19.2%</b>	<b>0.0%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	0	0	0	6	0	0

- 1) In Fiscal Years 2017, 2018, 2019 and 2020 employees were counted in Parks Department.
- 2) Beginning Fiscal Year 2020-2021, employees are counted in the Environmental Services Fund – Community Appearance.

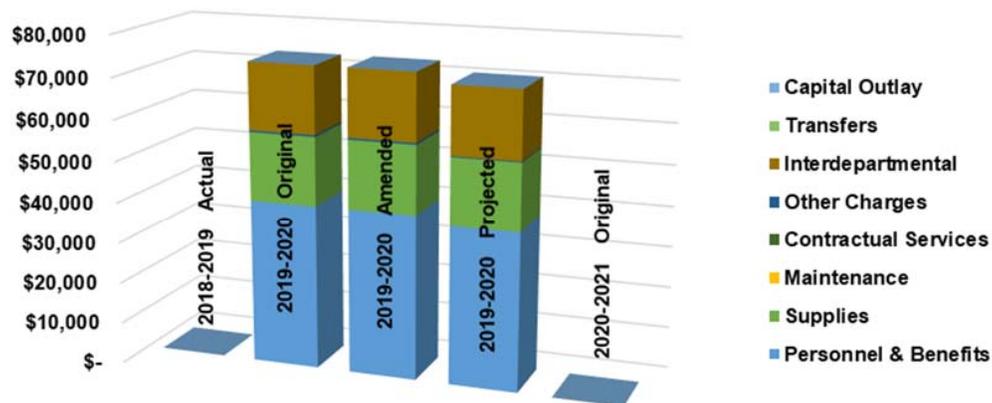


**COMMUNITY APPEARANCE – RIGHT-OF-WAY SPRAYING EXPENDITURES**

The Community Appearance division was reorganized into a new division taken from Parks & Recreation Department in Fiscal Year 2020. The expenditures of this department will move to the Environmental Services Fund beginning with Fiscal Year 2021.

**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ -	\$ 40,115	\$ 40,115	\$ 38,415	\$ -	\$ (40,115)	-100.0%
Supplies	-	16,642	16,642	16,179	-	(16,642)	-100.0%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	-	-	0.0%
Other Charges	-	455	455	260	-	(455)	-100.0%
Interdepartmental	-	16,307	16,307	16,307	-	(16,307)	-100.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenditures:</b>	<b>\$ -</b>	<b>\$ 73,519</b>	<b>\$ 73,519</b>	<b>\$ 71,161</b>	<b>\$ -</b>	<b>\$ (73,519)</b>	<b>-100.0%</b>
<b>One-time Expenditures:</b>							
No One-time Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ -</b>	<b>\$ 73,519</b>	<b>\$ 73,519</b>	<b>\$ 71,161</b>	<b>\$ -</b>	<b>\$ (73,519)</b>	<b>-100.0%</b>
<b>Percent of General Fund</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.0%</b>		



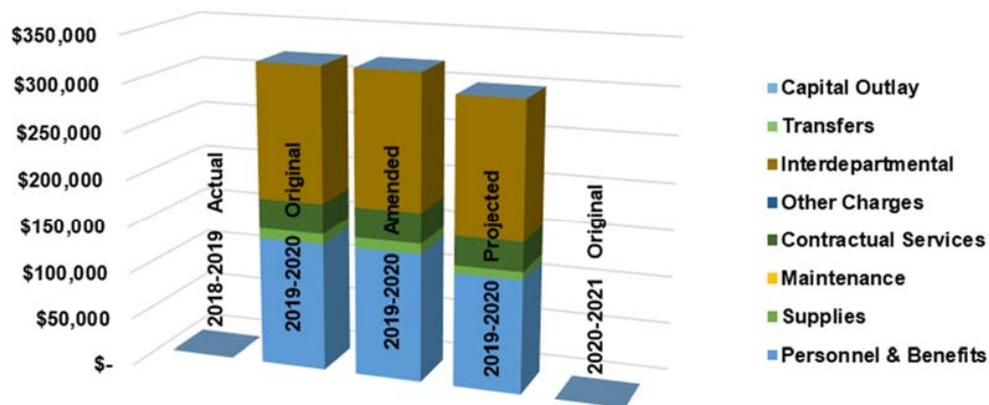


**COMMUNITY APPEARANCE – RIGHT-OF-WAY MOWING EXPENDITURES**

The Community Appearance division was reorganized into a new division taken from Parks & Recreation Department in Fiscal Year 2020. The expenditures of this department will move to the Environmental Services Fund beginning with Fiscal Year 2021.

**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ -	\$ 135,567	\$ 135,567	\$ 119,137	\$ -	\$ (135,567)	-100.0%
Supplies	-	11,103	11,103	8,479	-	(11,103)	-100.0%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	-	32,025	32,025	31,125	-	(32,025)	-100.0%
Other Charges	-	-	-	-	-	-	0.0%
Interdepartmental	-	142,795	142,795	142,795	-	(142,795)	-100.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenditures:</b>	<b>\$ -</b>	<b>\$ 321,490</b>	<b>\$ 321,490</b>	<b>\$ 301,536</b>	<b>\$ -</b>	<b>\$ (321,490)</b>	<b>-100.0%</b>
<b>One-time Expenditures:</b>							
Interdepartmental	\$ -	\$ 122,439	\$ 122,439	\$ 122,439	\$ -	\$ (122,439)	-100.0%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ 122,439</b>	<b>\$ 122,439</b>	<b>\$ 122,439</b>	<b>\$ -</b>	<b>\$ (122,439)</b>	<b>-100.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>38.1%</b>	<b>38.1%</b>	<b>40.6%</b>	<b>0.0%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ -</b>	<b>\$ 199,051</b>	<b>\$ 199,051</b>	<b>\$ 179,097</b>	<b>\$ -</b>	<b>\$ (199,051)</b>	<b>-100.0%</b>
<b>Percent of General Fund</b>	<b>0.0%</b>	<b>0.6%</b>	<b>0.6%</b>	<b>0.6%</b>	<b>0.0%</b>		



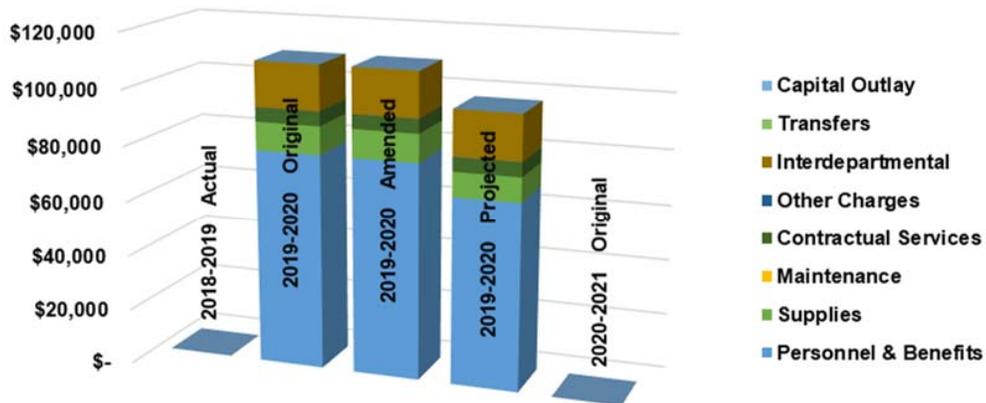


**COMMUNITY APPEARANCE – LANDSCAPING EXPENDITURES**

The Community Appearance division was reorganized into a new division taken from Parks & Recreation Department in Fiscal Year 2020. The expenditures of this department will move to the Environmental Services Fund beginning with Fiscal Year 2021.

**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ -	\$ 78,087	\$ 78,087	\$ 67,427	\$ -	\$ (78,087)	-100.0%
Supplies	-	10,184	10,184	8,801	-	(10,184)	-100.0%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	-	5,000	5,000	5,000	-	(5,000)	-100.0%
Other Charges	-	130	130	130	-	(130)	-100.0%
Interdepartmental	-	16,307	16,307	16,307	-	(16,307)	-100.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenditures:</b>	<b>\$ -</b>	<b>\$ 109,708</b>	<b>\$ 109,708</b>	<b>\$ 97,665</b>	<b>\$ -</b>	<b>\$ (109,708)</b>	<b>-100.0%</b>
<b>One-time Expenditures:</b>							
No One-time Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ -</b>	<b>\$ 109,708</b>	<b>\$ 109,708</b>	<b>\$ 97,665</b>	<b>\$ -</b>	<b>\$ (109,708)</b>	<b>-100.0%</b>
<b>Percent of General Fund</b>	<b>0.0%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.0%</b>		





The Non-departmental budget includes expenses that cannot be attributed to a specific department, or for services that apply to all departments within the General Fund. The diverse allocations captured in this cost center include the General Fund portion of liability and property insurance, subsidy to Emergency Management Operations and Texas Zoo, cost allocations to Victoria County Tax Office and Victoria County Appraisal District, and overhead charges to various internal service departments which provide service to General Fund Departments.

**Mission:**

The mission of the City of Victoria is to provide city services that enhance the livability of our community.

**Goals & Objectives:**

- To fund outside entities; such as Appraisal District, Texas Zoo, and Victoria Office of Emergency Management.
- To build and maintain the framework upon which our community prepares for, responds to, and recovers from natural or man-made disaster or significant emergencies.

**FY 2020 Highlights:**

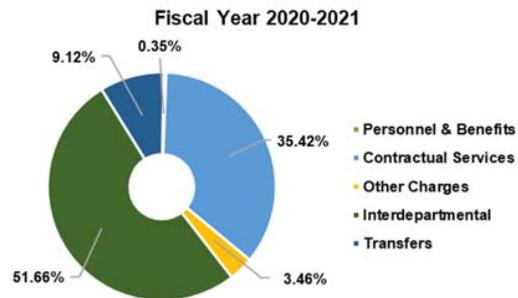
- An increase of \$25K to insurance premiums.
- Funded one-time seed money for Health Savings Accounts.

**FY 2021 Budget Highlights:**

- Maintenance decreased \$57K, due to funding SAP maintenance in Information Technology Fund.
- Contractual Service increased \$20K, due to adding Bank Merchant expense.
- Other Charges increased \$5K, mainly due to an increase in Other Employee Relations.
- Interdepartmental increased \$320K, mainly due to shifting Building Services and Custodial Services to an Internal Service Department, this is General Fund's portion to fund the newly created Building & Equipment Services Fund and an increase in Information Technology Charges for HR and Finance software and implementation.
- Transfers decreased \$54K, due to one-time funding in FY 2020.
- No capital expenditures are budgeted for FY 2021

**FY 2021 Programs:**

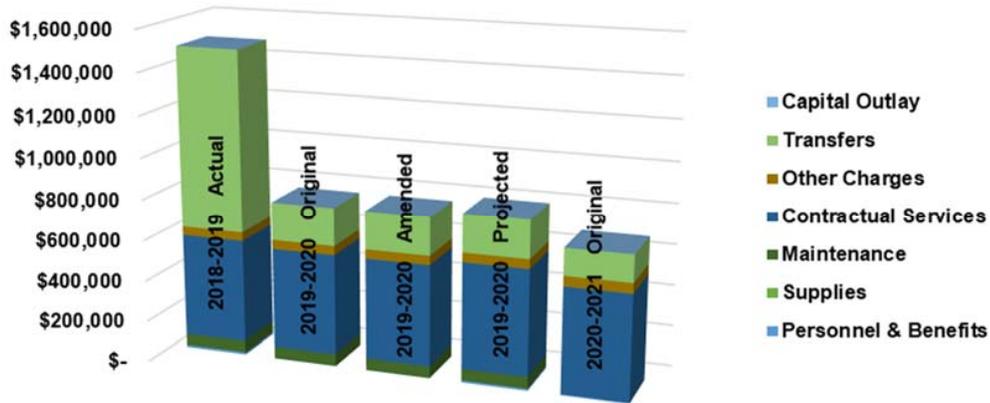
- The mission of the City of Victoria is to provide city services that enhance the livability of our community.





**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 10,536	\$ 1,000	\$ 1,000	\$ 9,470	\$ 5,000	\$ 4,000	400.0%
Supplies	-	-	-	-	-	-	0.0%
Maintenance	57,334	57,460	57,460	57,460	-	(57,460)	-100.0%
Contractual Services	503,990	489,250	489,250	511,592	509,000	19,750	4.0%
Other Charges	42,667	45,181	45,181	46,124	49,694	4,513	10.0%
Interdepartmental	397,770	422,921	422,921	422,921	742,451	319,530	75.6%
Transfers	878,333	185,000	185,000	185,000	131,000	(54,000)	-29.2%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenditures:</b>	<b>\$ 1,890,630</b>	<b>\$ 1,200,812</b>	<b>\$ 1,200,812</b>	<b>\$ 1,232,569</b>	<b>\$ 1,437,145</b>	<b>\$ 236,333</b>	<b>19.7%</b>
<b>One-time Expenditures:</b>							
Interdepartmental	\$ -	\$ -	\$ -	\$ -	\$ 62,000	\$ 62,000	100.0%
Transfers	762,333	54,000	54,000	54,000	-	(54,000)	-100.0%
<b>Total One-time Expenditures:</b>	<b>\$ 762,333</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>\$ 62,000</b>	<b>\$ 8,000</b>	<b>14.8%</b>
<b>One-time as % of Department:</b>	<b>40.3%</b>	<b>4.5%</b>	<b>4.5%</b>	<b>4.4%</b>	<b>4.3%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 1,128,297</b>	<b>\$ 1,146,812</b>	<b>\$ 1,146,812</b>	<b>\$ 1,178,569</b>	<b>\$ 1,375,145</b>	<b>\$ 228,333</b>	<b>19.9%</b>
<b>Percent of General Fund</b>	<b>3.7%</b>	<b>2.2%</b>	<b>2.2%</b>	<b>2.4%</b>	<b>2.8%</b>	<b>-6.3%</b>	



**Department Staffing Level**

There are no full-time employees accounted for in this department.

**Department High-Level Personnel Descriptions**

There are no personnel to account for.



**Recommended/Not Recommended List**

Description	Requested	Recurring	One-Time
<b>Other:</b>			
<b>Software Maintenance - 520017: request is \$3,700 less than prior funded</b>			
SAP software maintenace	\$ 53,760	\$ -	\$ -
<b>Subscriptions &amp; Memberships - 550010: request is \$813 more than prior year funded</b>			
GCRPC annual dues	28,098	28,098	-
TML annual dues	7,046	7,046	-
Alliance I69	2,875	2,875	-
Chamber of Commerce - annual dues	1,850	1,850	-
Polk Directions - annual dues	1,500	1,500	-
Leadership Victoria - annual dues	1,425	1,425	-
<b>Information Technology Charges - 590090: new to FY 2021</b>			
HR/FIN Software Implementation	62,000	-	62,000
<b>Other Employee Relations - 620016: request is \$1,200 more than prior year funded</b>	4,400	6,900	-
<b>Bank Charges - 660040: request is new to FY2021</b>			
Misc. returned check fees	250	250	-
Line item used to record Wells Fargo account analysis	19,500	19,500	-
<b>South Texas Zoo - 670050: same level as prior year funded</b>	125,000	125,000	-
<b>Tax Assessor - 690010: same level as prior year funded</b>	23,100	23,100	-
<b>Appraisal District - 690020: same level as prior year funded</b>	340,000	340,000	-
<b>Transfer - Emergency Management - 720600: same level as prior year funded</b>	131,000	131,000	-
<b>Subtotal - Non-Departmental:</b>	<b>\$ 801,804</b>	<b>\$ 688,544</b>	<b>\$ 62,000</b>



## **Hurricane Harvey Funds**

---

**The purpose of Hurricane Harvey Funds is to account for expenses related to Hurricane Harvey, Category 4 hurricane at its peak, that impacted the City in August 2017. City of Victoria Hurricane Harvey Funds include the following:**

**Hurricane Harvey Fund  
Grantworks Harvey Mitigation Grant Funds  
NRCS Guadalupe River Erosion Grant Fund**

---



HURRICANE HARVEY FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>BEGINNING FUND BALANCE</b>						
Undesignated Fund Balance	\$ 594,555	\$ 332,458	\$ 332,458	\$ 506,221	\$ -	\$ (88,334)
<b>Total Fund Balance, October 1</b>	<b>\$ 594,555</b>	<b>\$ 332,458</b>	<b>\$ 332,458</b>	<b>\$ 506,221</b>	<b>\$ -</b>	<b>\$ (88,334)</b>
<b>REVENUES:</b>						
FEMA Proceeds	\$ -	\$ 150,638	\$ 150,638	\$ -	\$ -	\$ -
Miscellaneous	-	468	468	-	-	-
Interest Income	-	23,262	22,657	-	(605)	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 174,368</b>	<b>\$ 173,763</b>	<b>\$ -</b>	<b>\$ (605)</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 594,555</b>	<b>\$ 506,826</b>	<b>\$ 506,221</b>	<b>\$ 506,221</b>	<b>\$ (605)</b>	<b>\$ (88,334)</b>
<b>EXPENDITURES:</b>						
Category A - Debris Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category B - Emergency Measures	-	-	-	-	-	-
Category C - Road, Sidewalks, Other	-	-	-	-	-	-
Category E - Building & Equipment	-	-	-	-	-	-
Category F - Utilities	-	-	-	-	-	-
Category G - Parks, Recreational, Other	-	-	-	-	-	-
Non - FEMA Projects	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>						
Undesignated Fund Balance	\$ 594,555	\$ 506,826	\$ 506,221	\$ 506,221	\$ (605)	\$ (88,334)
<b>Total Fund Balance, September 30</b>	<b>\$ 594,555</b>	<b>\$ 506,826</b>	<b>\$ 506,221</b>	<b>\$ 506,221</b>	<b>\$ (605)</b>	<b>\$ (88,334)</b>

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expenditures will be funded with Fund Balance.
- 3) The Hurricane Fund projected fund balance of \$461,142 is being proposed to be used as City's match on the following mitigation program grants:
  - FEMA Hazard Mitigation Library Grant Program - \$60,691 (City's Match)
  - FEMA Hazard Mitigation Police & Community Center Generator Program - \$251,738 (City's Match)
  - NRCS - Riverside Park w/Grover Bend Riverbank Grant Program - \$148,813 (City's Match)

Year-to-Date Income/Expense	Assistance Program Categories	Actual Cost Year-to-Date	TML Insurance Proceeds	FEMA Proceeds	Total Proceeds Year-to-Date	COV Net - Income (Expense)
<b>FEMA Project Categories:</b>						
Debris Removal Project	A	\$ 7,749,544	\$ -	\$ 8,098,243	\$ 8,098,243	\$ 348,699
Emergency Protective Measures	B	517,581	13,851	528,227	542,078	24,496
Force Labor & Equipment Measures	B	-	-	355,072	355,072	355,072
Roads, Sidewalks & Traffic Control	C	78,120	-	43,527	43,527	(34,593)
Traffic Signal PW	C	-	-	67,670	67,670	67,670
Building & Equipment	E	438,077	418,364	118,803	537,167	99,090
Utilities	F	43,188	2,006	41,400	43,406	218
Parks, Recreational & Other Facilities	G	708,303	67,298	645,597	712,895	4,593
<b>Total FEMA Project Categories:</b>	n/a	<b>9,534,814</b>	<b>501,519</b>	<b>9,898,539</b>	<b>10,400,058</b>	<b>865,244</b>
FEMA - TDEM SB7 Appropriation	n/a	-	-	64,954	64,954	64,954
FEMA - DCA #2	n/a	-	-	40,000	40,000	40,000
Net Non-FEMA Facilities Projects	n/a	900,019	505,210	-	505,210	(394,809)
2019 Deferred Revenue	n/a	-	-	(254,542)	(254,542)	(254,542)
Interest Income	n/a	-	-	-	146,973	146,973
Grant Works Expense	n/a	6,679	-	-	-	(6,679)
<b>Total Year-to-Date Income/Expense:</b>		<b>\$ 10,441,512</b>	<b>\$ 1,006,729</b>	<b>\$ 9,748,951</b>	<b>\$ 10,902,653</b>	<b>\$ 461,142</b>

9/30 Fund Balance



**HURRICANE HARVEY FUND - REVENUE DETAIL**

	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Revenues:</b>							
FEMA Proceeds	\$ -	\$ -	\$ 150,638	\$ 150,638	\$ -	\$ -	0.0%
<b>Revenues Sub-total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,638</b>	<b>\$ 150,638</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Other Charges:</b>							
Miscellaneous	\$ -	\$ -	\$ 468	\$ 468	\$ -	\$ -	0.0%
Interest Income	-	-	23,262	22,657	-	-	0.0%
<b>Other Charges Sub-total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,730</b>	<b>\$ 23,125</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Hurricane Harvey Fund Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 174,368</b>	<b>\$ 173,763</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time Revenues:</b>							
No One-time Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Recurring Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 174,368</b>	<b>\$ 173,763</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>



The Hurricane Harvey Fund is used to account for expenditures related to Hurricane Harvey, a Category 4 hurricane at its peak, that impacted the City in August 2017. Most of the damages to buildings and facilities were primarily covered by either insurance or FEMA reimbursement.

**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Category A - Debris Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Category B - Emergency Protective Measures	-	-	-	-	-	-	0.0%
Category C - Road, Sidewalks, & Traffic Controls	-	-	-	-	-	-	0.0%
Category E - Building & Equipment	-	-	-	-	-	-	0.0%
Category F - Utilities	-	-	-	-	-	-	0.0%
Category G - Parks, Recreational, Other	-	-	-	-	-	-	0.0%
Non - FEMA Projects	-	-	-	-	-	-	0.0%
Transfer to Other Funds	-	-	-	-	-	-	0.0%
<b>Total Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time Expenditures:</b>							
No One-time Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	0.0%	0.0%	0.0%	0.0%	0.0%		
<b>Total Recurring Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Percent of Hurricane Harvey Fund:</b>	0.0%	0.0%	0.0%	0.0%	0.0%		



**GRANTWORKS HARVEY MITIGATION GRANT FUNDS**

The Hazard Mitigation Grant Fund is used to account for funds awarded to the City for various hazard mitigation projects. The City was awarded grant funds through FEMA's Hazard Mitigation Grant Program for Hurricane Harvey to fund two projects, the Library Wind Shutters Project and the Police Station and Community Center Generators Project, with the City being required to pay a 25% match on these projects. The U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant - Disaster Recovery awarded funds for the Flood Gate Replacement Project and Storm Water Pump Stations Project on the Guadalupe River, as well as funds for a Flood Buyout Program; these projects are funded 100% by HUD. The City was also awarded funds through the U.S. Department of Housing and Urban Development's (HUD) HOME Program which are combined with CDBG funds to assist with construction of low-income housing.

<b>PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-2021 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>				
Grant Proceeds	\$ -	\$ -	\$ -	9,659,706
Transfer - Local Match	-	-	-	340,492
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>10,000,198</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>10,000,198</b>
<b>EXPENDITURES</b>				
HOME Program	\$ -	\$ -	\$ -	126,000
Infrastructure Projects	-	-	-	5,970,582
Buyout Program	-	-	-	2,441,508
Generators	-	-	-	1,112,090
Library Shutters	-	-	-	350,018
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>10,000,198</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE, SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-19 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-2021 Original Budget</b>
<b>REVENUES</b>					
Grant Proceeds	\$ 26,476	\$ -	\$ -	\$ -	9,659,706
Transfer - Local Match	2,108	-	-	-	340,492
<b>Total Revenues:</b>	<b>\$ 28,584</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>10,000,198</b>
<b>EXPENDITURES</b>					
HOME Program	\$ 14,000	\$ -	\$ -	\$ -	126,000
Infrastructure Projects	6,154	-	-	-	5,970,582
Buyout Program	-	-	-	-	2,441,508
Generators	8,430	-	-	-	1,112,090
Library Shutters	-	-	-	-	350,018
<b>Total Expenditures</b>	<b>\$ 28,584</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>10,000,198</b>



**NRCS GUADALUPE RIVER EROSION GRANT FUND**

The Natural Resources Conservation Service (NRCS) Emergency Watershed Protection Program is for a riverbank erosion project project to repair damage caused by Hurricane Harvey in two locations along the Guadalupe River. NRCS is funding 90% of construction costs and a portion of technical assistane fees calculated at 8.5% of the 90% of construction costs. The City is required to pay 10% of construction costs and any technical assistance fees not covered by the grant.

<b>PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-2021 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>				
Grant Proceeds	\$ -	\$ -	\$ -	\$ 937,426
Transfer - Local Match	-	-	-	165,511
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,102,937</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,102,937</b>
<b>EXPENDITURES</b>				
Professional Services	\$ -	\$ -	\$ -	\$ 1,102,937
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,102,937</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE, SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

- 1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-19 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-2021 Original Budget</b>
<b>REVENUES</b>					
Grant Proceeds	\$ 77,012	\$ -	\$ -	\$ -	\$ 937,426
Transfer - Local Match	17,651	-	-	-	165,511
<b>Total Revenues:</b>	<b>\$ 94,663</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,102,937</b>
<b>EXPENDITURES</b>					
Professional Services	\$ 94,663	\$ -	\$ -	\$ -	\$ 1,102,937
<b>Total Expenditures</b>	<b>\$ 94,663</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,102,937</b>



## Special Revenue Funds

---

**Federal/State Grant Funds:** To account for revenue and expenditures of various State and Federal grants. These include traffic safety, crime prevention, law enforcement, air quality, emergency management and planning grants.

---



<b>OTHER SPECIAL REVENUE FUNDS COMBINED PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ 2,864,534	\$ 3,040,390	\$ 3,040,390	\$ 3,917,528
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ 2,864,534</b>	<b>\$ 3,040,390</b>	<b>\$ 3,040,390</b>	<b>\$ 3,917,528</b>
<b>REVENUES:</b>				
Proceeds:				
Motel Tax Fund	\$ 1,950,000	\$ 1,950,000	\$ 1,328,645	\$ 1,502,500
Convention & Visitors Bureau	865,642	915,642	840,046	748,066
CDBG Grant	637,209	637,209	637,209	604,585
Public, Educational & Government Television (PEG)	155,000	155,000	141,000	150,000
MPO Grant	238,000	253,465	253,465	151,000
COPS Grant	-	-	-	255,888
COVID-19	-	-	805,890	2,962,344
Other Grants	570,633	1,251,617	1,117,384	721,463
Miscellaneous Revenue	6,500	6,500	50,943	46,000
Interest Income	24,520	24,770	19,400	13,900
<b>Total Revenues</b>	<b>\$ 4,447,504</b>	<b>\$ 5,194,203</b>	<b>\$ 5,193,982</b>	<b>\$ 7,155,746</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 7,312,038</b>	<b>\$ 8,234,593</b>	<b>\$ 8,234,372</b>	<b>\$ 11,073,274</b>
<b>EXPENDITURES</b>				
Motel Tax Fund	\$ 1,678,431	\$ 1,728,431	\$ 1,149,365	\$ 1,568,019
Convention & Visitors Bureau	1,035,008	1,138,073	945,856	859,419
CDBG Grant	637,209	637,209	637,209	604,585
Public, Educational & Government Television (PEG)	36,300	36,300	36,300	38,500
MPO Grant	238,000	253,465	253,465	151,000
COPS Grant	-	-	-	255,888
COVID-19	-	-	203,581	3,566,653
Other Grants	553,777	1,260,397	1,091,067	707,209
<b>Total Expenditures</b>	<b>\$ 4,178,725</b>	<b>\$ 5,053,875</b>	<b>\$ 4,316,843</b>	<b>\$ 7,751,273</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ 3,133,313	\$ 3,180,718	\$ 3,917,529	\$ 3,322,001
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , SEPTEMBER 30</b>	<b>\$ 3,133,313</b>	<b>\$ 3,180,718</b>	<b>\$ 3,917,529</b>	<b>\$ 3,322,001</b>

**Notes:**

- 1) For the Special Revenue Fund, as with all Governmental Funds, the measure used to identify those assets available for allocation the budget process is undesignated fund balance, which is fund balance net of encumbrances and not otherwise designated.

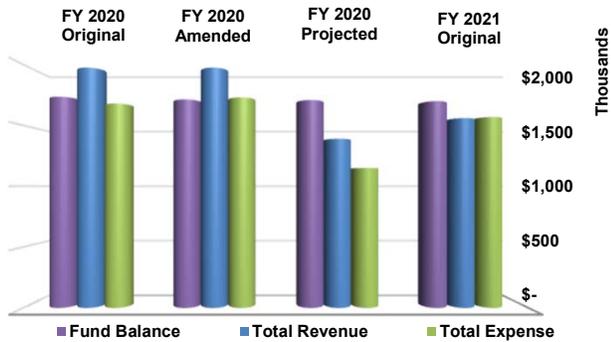


**MOTEL TAX FUND  
PRO FORMA SCHEDULE OF  
FUND BALANCE POSITION**

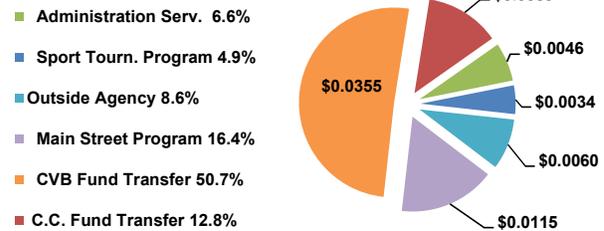
	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>BEGINNING FUND BALANCE</b>						
Undesignated Fund Balance	\$ 1,439,611	\$ 1,467,385	\$ 1,467,385	\$ 1,707,065	\$ -	\$ 267,454
<b>Total Fund Balance, October 1</b>	<b>\$ 1,439,611</b>	<b>\$ 1,467,385</b>	<b>\$ 1,467,385</b>	<b>\$ 1,707,065</b>	<b>\$ -</b>	<b>\$ 267,454</b>
<b>REVENUES:</b>						
Motel Tax Receipts	\$ 1,950,000	\$ 1,950,000	\$ 1,328,645	\$ 1,502,500	\$ (621,355)	\$ (447,500)
Interest Income	23,000	23,000	15,400	11,400	(7,600)	(11,600)
Miscellaneous (HEB Donation)	-	-	45,000	45,000	45,000	45,000
<b>Total Revenues</b>	<b>\$ 1,973,000</b>	<b>\$ 1,973,000</b>	<b>\$ 1,389,045</b>	<b>\$ 1,558,900</b>	<b>\$ (583,955)</b>	<b>\$ (414,100)</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 3,412,611</b>	<b>\$ 3,440,385</b>	<b>\$ 2,856,430</b>	<b>\$ 3,265,965</b>	<b>\$ (583,955)</b>	<b>\$ (146,646)</b>
<b>EXPENDITURES:</b>						
Administration Services	\$ 100,204	\$ 94,504	\$ 86,178	\$ 103,114	\$ (8,326)	\$ 2,910
Sport Tournament Programs	77,700	77,491	30,991	76,800	(46,500)	(900)
Outside Agency Services	135,000	135,000	88,914	135,000	(46,086)	-
Main Street Program	99,561	105,470	90,860	257,539	(14,610)	157,978
CVB Fund Transfer	695,566	745,566	745,566	795,566	-	100,000
Community Center Fund Transfer	150,000	150,000	37,500	200,000	(112,500)	50,000
Capital	420,400	420,400	69,357	-	(351,043)	(420,400)
<b>Total Expenditures</b>	<b>\$ 1,678,431</b>	<b>\$ 1,728,431</b>	<b>\$ 1,149,365</b>	<b>\$ 1,568,019</b>	<b>\$ (579,066)</b>	<b>\$ (110,412)</b>
<b>ENDING FUND BALANCE</b>						
Undesignated Fund Balance	\$ 1,734,180	\$ 1,711,954	\$ 1,707,065	\$ 1,697,946	\$ (4,889)	\$ (36,234)
<b>Total Fund Balance, September 30</b>	<b>\$ 1,734,180</b>	<b>\$ 1,711,954</b>	<b>\$ 1,707,065</b>	<b>\$ 1,697,946</b>	<b>\$ (4,889)</b>	<b>\$ (36,234)</b>
<b>Months of Reserves</b>	<b>12</b>	<b>12</b>	<b>18</b>	<b>13</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expenditures will be funded with Fund Balance.



**Fiscal Year 2020-21 Motel Tax 7¢ Allocation**



The Motel Tax Fund accounts for proceeds collected from all lodging properties that are legally restricted to expenditures for specific purposes, per Texas Tax Code Chapter 351 and City Ordinance. The City currently imposes a seven percent tax on hotels and motels operating within its city limits. The State of Texas imposes a six percent tax on hotels and motels, making the total room occupancy tax rate within the Victoria city limits thirteen percent.

Per State Law, allocation for the promotions of the arts are limited to 15% of total annual motel tax income. In addition, a minimum of one-seventh or 14.286% of hotel occupancy tax revenue collected is required to be spent on advertising and marketing.



**MOTEL TAX FUND  
PRO FORMA SCHEDULE OF  
FUND BALANCE POSITION  
REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year 2019-2020 Amended	Fiscal Year 2019-2020 Projected	Variance	Comments
1. Motel Tax Revenue	\$ 1,950,000	\$ 1,328,645	\$ (621,355)	• Due to the economic effect of COVID-19.
2. Interest Income	23,000	15,400	(7,600)	• Due to the economic effect of COVID-19.
3. Miscellaneous	-	45,000	45,000	• HEB contribution for the Christmas Tree.
<b>Total:</b>	<b>\$ 1,973,000</b>	<b>\$ 1,389,045</b>	<b>\$ (583,955)</b>	

**EXPENDITURE VARIANCE COMMENTS:**

Expenditure Categories	Fiscal Year 2019-2020 Amended	Fiscal Year 2019-2020 Projected	Variance	Comments
1. Administration Services	\$ 94,504	\$ 86,178	\$ (8,326)	• Due to vacancies.
2. Sport Tournament Prog.	77,491	30,991	(46,500)	• Due to COVID-19, sport tournaments have been suspended.
3. Outside Agency Serv.	135,000	88,914	(46,086)	• Due to COVID-19, staff assumes some agencies events will not occur.
4. Comm. Cntr Transfer	150,000	37,500	(112,500)	• Due to COVID-19, Community Center Fund transfer has been reduced.
5. Capital	420,400	69,357	(351,043)	• Due to COVID-19, Riverside Stadium improvements are put on hold.
6. Net Other Expenditures	851,036	836,426	(14,610)	
<b>Total:</b>	<b>\$ 1,728,431</b>	<b>\$ 1,149,365</b>	<b>\$ (579,066)</b>	

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year 2019-2020 Original	Fiscal Year 2020-2021 Original	Variance	Comments
1. Motel Tax Revenue	\$ 1,950,000	\$ 1,502,500	\$ (447,500)	• Due to the economic effect of COVID-19.
2. Interest Income	23,000	11,400	(11,600)	• Due to the economic effect of COVID-19.
3. Miscellaneous	-	45,000	45,000	• HEB contribution for the Christmas Tree.
<b>Total:</b>	<b>\$ 1,973,000</b>	<b>\$ 1,558,900</b>	<b>\$ (414,100)</b>	

**EXPENDITURE VARIANCE COMMENTS:**

Expenditure Categories	Fiscal Year 2019-2020 Original	Fiscal Year 2020-2021 Original	Variance	Comments
1. Administration Services	\$ 100,204	\$ 103,114	\$ 2,910	• Due to a decrease in professional services (Motel/Hotel Audit Services) and increase in personnel expense, due to 1/5 or \$14K funding for a Grant Administrator.
2. Outside Agency Serv.	135,000	135,000	-	• The same level as prior year.
3. Main Street Program	99,561	257,539	157,978	• Due to augmenting the Main Street Program; includes \$92K Christmas Tree.
4. CVB Fund Transfer	695,566	795,566	100,000	• Due to providing recurring funding towards the Bootfest Program.
5. Comm. Cntr Transfer	150,000	200,000	50,000	• Community Center Fund transfer was put on hold during FY 2020.
6. Capital	420,400	-	(420,400)	• Due to COVID-19, Riverside Stadium improvements were put on hold in FY 2020; none proposed in FY 2021.
7. Net Other Expenditures	77,700	76,800	(900)	
<b>Total:</b>	<b>\$ 1,678,431</b>	<b>\$ 1,568,019</b>	<b>\$ (110,412)</b>	



**CITY OF VICTORIA, TEXAS**  
**MOTEL TAX FUND - REVENUES & EXPENDITURES**  
**FOR THE CORRESPONDING FISCAL YEAR PRESENTED**

**MOTEL TAX FUND 5-YEAR BUDGETED REVENUE:**

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
<b>Revenues:</b>					
Motel Tax Receipts	\$ 1,600,000	\$ 1,360,000	\$ 1,384,000	\$ 1,889,000	\$ 1,950,000
Miscellaneous	1,000	1,000	4,000	4,000	-
Interest Income	2,500	2,500	2,500	7,000	23,000
<b>Total Revenues:</b>	<b>\$ 1,603,500</b>	<b>\$ 1,363,500</b>	<b>\$ 1,390,500</b>	<b>\$ 1,900,000</b>	<b>\$ 1,973,000</b>

**MOTEL TAX FUND 5-YEAR BUDGETED EXPENDITURES:**

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
<b>Expenditures:</b>					
Administration Services	\$ 56,422	\$ 56,701	\$ 64,053	\$ 73,762	\$ 100,204
Sport Tournament Programs	75,000	101,500	100,500	77,700	77,700
Outside Agency Services	430,000	100,000	100,000	125,000	135,000
Main Street Program	80,000	64,000	60,000	75,000	99,561
CVB Fund Transfer	905,000	695,566	695,566	695,566	695,566
Community Center Fund Transfer	480,000	480,000	450,000	450,000	150,000
Capital	357,000	-	11,000	-	420,400
<b>Total Expenditures:</b>	<b>\$ 2,383,422</b>	<b>\$ 1,497,767</b>	<b>\$ 1,481,119</b>	<b>\$ 1,497,028</b>	<b>\$ 1,678,431</b>

**MOTEL TAX FUND 5-YEAR ACTUAL REVENUE:**

	FY 2016	FY 2017	FY 2018	FY 2019	YTD FY 2020
<b>Revenues:</b>					
Motel Tax Receipts	\$ 1,365,952	\$ 1,484,572	\$ 1,941,021	\$ 1,928,884	\$ 951,770

**MOTEL TAX FUND - REVENUE DETAIL**

	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Proposed Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Taxes:</b>							
Motel Tax	\$ 1,928,884	\$ 1,950,000	\$ 1,950,000	\$ 1,328,645	\$ 1,502,500	\$ (447,500)	-22.9%
<b>Revenues Sub-total:</b>	<b>\$ 1,928,884</b>	<b>\$ 1,950,000</b>	<b>\$ 1,950,000</b>	<b>\$ 1,328,645</b>	<b>\$ 1,502,500</b>	<b>\$ (447,500)</b>	<b>-22.9%</b>
<b>Miscellaneous:</b>							
Interest Revenue	\$ 24,140	\$ 23,000	\$ 23,000	\$ 15,400	\$ 11,400	\$ (11,600)	-50.4%
Miscellaneous Rev	4	-	-	45,000	45,000	45,000	100.0%
<b>Miscellaneous Total:</b>	<b>\$ 24,144</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>	<b>\$ 60,400</b>	<b>\$ 56,400</b>	<b>\$ 33,400</b>	<b>145.2%</b>
<b>Total Motel Tax Fund Revenues:</b>	<b>\$ 1,953,028</b>	<b>\$ 1,973,000</b>	<b>\$ 1,973,000</b>	<b>\$ 1,389,045</b>	<b>\$ 1,558,900</b>	<b>\$ (414,100)</b>	<b>-21.0%</b>
<b>One-time Revenues:</b>							
No One-time Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Recurring Revenues:</b>	<b>\$ 1,953,028</b>	<b>\$ 1,973,000</b>	<b>\$ 1,973,000</b>	<b>\$ 1,389,045</b>	<b>\$ 1,558,900</b>	<b>\$ (414,100)</b>	<b>-21.0%</b>



<i>MOTEL TAX FUND</i>	Fiscal Year	Fiscal Year					
<i>TOTAL EXPENDITURES</i>	2018-19	2019-20	2019-20	2019-20	2019-21	20-21 vs	20-21 vs
<i>BY CLASSIFICATION</i>	Actual	Original	Amended	Projected	Original	19-20	19-20
	Expenditures	Budget	Budget	Actual	Budget	Variance	Percent
<b>EXPENDITURES:</b>							
Personnel & Benefits	\$ 56,666	\$ 168,060	\$ 131,363	\$ 108,427	\$ 205,622	\$ 37,562	22.35%
Supplies	-	-	6,750	6,750	11,950	11,950	0.00%
Maintenance	-	-	5,051	5,051	-	-	0.00%
Contractual Services	232,109	236,405	242,896	150,310	232,400	(4,005)	-1.69%
Other Charges	-	6,000	24,126	24,126	29,620	23,620	393.67%
Interdepartmental	-	-	500	500	500	500	100.00%
Transfers	1,145,566	845,566	895,566	783,066	995,566	150,000	17.74%
Capital	24,228	422,400	422,179	71,135	92,361	(330,039)	-78.13%
<b>Total Expenditures:</b>	<b>\$ 1,458,569</b>	<b>\$ 1,678,431</b>	<b>\$ 1,728,431</b>	<b>\$ 1,149,365</b>	<b>\$ 1,568,019</b>	<b>\$ (110,412)</b>	<b>-6.58%</b>

<i>MOTEL TAX FUND</i>	Fiscal Year	Fiscal Year					
<i>TOTAL EXPENDITURES</i>	2018-19	2019-20	2019-20	2019-20	2020-21	20-21 vs	20-21 vs
<i>BY COST CENTER</i>	Actual	Original	Amended	Projected	Original	19-20	19-20
	Expenditures	Budget	Budget	Actual	Budget	Variance	Percent
<b>EXPENDITURES:</b>							
Motel Tax Program	\$ 1,458,569	\$ 1,578,870	\$ 1,622,961	\$ 1,058,505	\$ 1,310,480	\$ (268,390)	-17.00%
Main Street Program	-	99,561	105,470	90,860	257,539	157,978	158.67%
<b>Total Expenditures:</b>	<b>\$ 1,458,569</b>	<b>\$ 1,678,431</b>	<b>\$ 1,728,431</b>	<b>\$ 1,149,365</b>	<b>\$ 1,568,019</b>	<b>\$ (110,412)</b>	<b>-6.58%</b>



The Motel Tax Fund accounts for proceeds collected from all lodging properties that are legally restricted to expenditures for specific purposes, per Texas Tax Code Chapter 351 and City Ordinance.

**Mission:**

State legislation allows Texas cities to impose a maximum of seven percent of room charge tax on hotels and motels operating within their city limits. This tax is used to promote the arts, tourism and conventions. The City of Victoria currently imposes a seven percent tax.

**Goals & Objectives:**

- Set aside 20 percent of fund balance for outside agencies, in order to mitigate any shortfalls in revenue.
- Fund 100 percent to all agencies once individual post-event submission have been reviewed and approved.
- Through the Convention & Visitors Bureau, they will market and advertise events sponsored by local agencies within the City and assist the various agencies with promotion of their events.

**FY 2020 Highlights:**

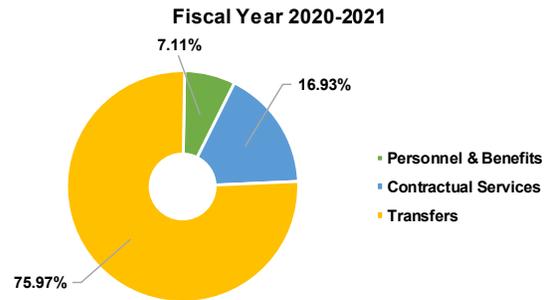
- Funded \$135K to eligible outside agencies and organizations.
- Funded \$420K for the Riverside Stadium Project.

**FY 2021 Budget Highlights:**

- Personnel & Benefits increased \$17K due to adding 1/5 or \$14K funding for a Grant Administrator (Finance Department).
- Transfers increased \$150K.
- Outside Agency Programs are budgeted at \$135K, the same level as prior year.
- No capital expenditures are budgeted for FY 2021.

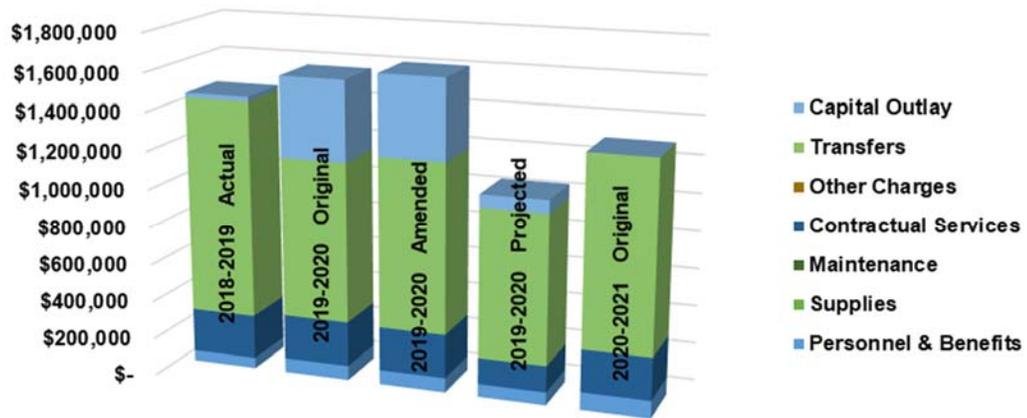
**FY 2021 Programs:**

- Continue to disburse “HOT” funds to agencies for local area events that promote tourism and overnight stays.



**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 56,666	\$ 76,499	\$ 76,499	\$ 68,173	\$ 93,114	\$ 16,615	21.7%
Supplies	-	-	-	-	-	-	0.0%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	232,109	236,405	230,496	137,910	221,800	(14,605)	-6.2%
Other Charges	-	-	-	-	-	-	0.0%
Interdepartmental	-	-	-	-	-	-	0.0%
Transfers	1,145,566	845,566	895,566	783,066	995,566	150,000	17.7%
Capital Outlay	24,228	420,400	420,400	69,357	-	(420,400)	-100.0%
<b>Total Expenditures:</b>	<b>\$ 1,458,569</b>	<b>\$ 1,578,870</b>	<b>\$ 1,622,961</b>	<b>\$ 1,058,505</b>	<b>\$ 1,310,480</b>	<b>\$ (268,390)</b>	<b>-17.0%</b>
<b>One-time Expenditures:</b>							
No One-time Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	
<b>Total Recurring Expenditures:</b>	<b>\$ 1,458,569</b>	<b>\$ 1,578,870</b>	<b>\$ 1,622,961</b>	<b>\$ 1,058,505</b>	<b>\$ 1,310,480</b>	<b>\$ (268,390)</b>	<b>-17.0%</b>
<b>Percent of Hotel Tax Fund:</b>	<b>100.0%</b>	<b>94.1%</b>	<b>93.9%</b>	<b>92.1%</b>	<b>83.6%</b>		



**FY 2021 Outside Agency Programs:**

- Victoria Symphony \$11,789
- Victoria Bach Festival \$11,590
- Flow Paddle Co. \$ 1,500
- Victoria Country Club \$10,789
- Victoria Park Coalition \$ 8,289
- Children’s Discovery Museum \$ 6,000
- Theatre Victoria \$10,689
- Quilt Guild of Victoria \$ 3,900
- Victoria Ballet Theatre \$11,789
- Kiwanis Club of Victoria \$ 5,950
- Museum of Coastal Bend \$10,500
- Victoria Regional Museum \$ 9,825
- Victoria Preservation \$11,889
- Warrior’s Weekend \$ 2,000
- Texas Mile \$13,500
- Texas Clash \$ 5,000

**Department Staffing Level**

There are no full-time employees accounted for in this department.

**Department High-Level Personnel Descriptions**

Partially funded personnel are counted in other funds.



Just as they did on The Street of Ten Friends more than 150 years ago, residents and visitors continue to gather in Downtown Victoria. Today Downtown Victoria is an energetic Crossroads of multi-cultural activity featuring residential living with historic and emerging businesses, rooted in a vibrant and small-town feel.

Main Street Program Executive Director

\*Positions in Organizational Chart are only those positions budgeted in this cost center.

**Mission:**

Through leadership and the use of the Main Street Program, the Victoria Main Street Program will ensure that downtown contributes to the community's overall quality of life by providing opportunities for economic growth as well as for entertainment and personal enjoyment.

**Goals & Objectives:**

- Build Façade Grant Program.
- Facilitate events to help generate funding for Façade Grant Program.
- Re-develop the website.
- Organize the sub-committees based on the four-point approach: Organization, Economic Vitality, Design & Promotion.
- Fill building vacancies with facilitating an Imagine the Possibilities Tour.
- Complete a Downtown Masterplan.
- Install lights on façade of the downtown buildings and add more Christmas lights along Main Street.

**FY 2020 Highlights:**

- New fund in FY 2020, budgeted at \$100K.
- Received Year 1 funding for 30-foot RGB Christmas Tree.

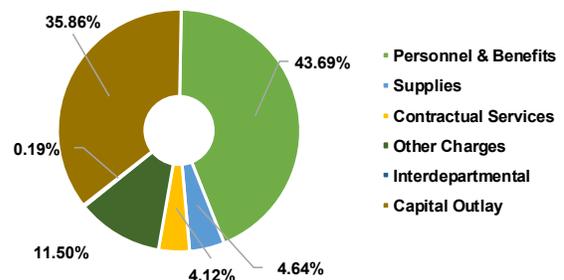
**FY 2021 Budget Highlights: - continued**

- Personnel & Benefits increased \$21K mainly due to baseline adjustments.
- Supplies increased \$12K, to replace plants and trees downtown and Christmas light replacements.
- Contractual Service increased \$11K, due mainly to "Discovering the Possibilities Tour" fund raising event for the Façade Program.
- Other Charges increased \$24K, mainly due to advertisement and public relations.
- Capital expenditures are budgeted at \$92K for a 30-foot RGB Christmas Tree, that will be partially funded by H.E.B.

**FY 2021 Programs:**

- Pop Up Shop
- Imagine the Possibilities Tour
- Downtown Masterplan

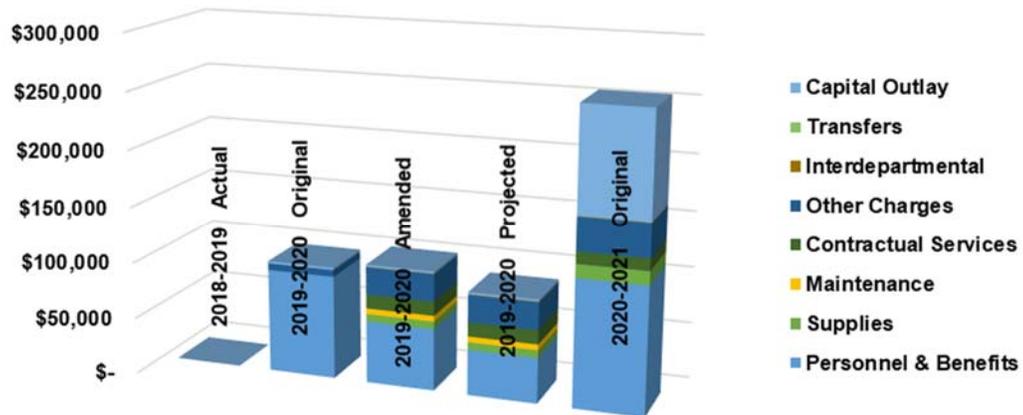
Fiscal Year 2020-2021





**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ -	\$ 91,561	\$ 54,864	\$ 40,254	\$ 112,508	\$ 20,947	22.9%
Supplies	-	-	6,750	6,750	11,950	11,950	100.0%
Maintenance	-	-	5,051	5,051	-	-	0.0%
Contractual Services	-	-	12,400	12,400	10,600	10,600	100.0%
Other Charges	-	6,000	24,126	24,126	29,620	23,620	393.7%
Interdepartmental	-	-	500	500	500	500	100.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	2,000	1,779	1,779	92,361	90,361	4518.1%
<b>Total Expenditures:</b>	<b>\$ -</b>	<b>\$ 99,561</b>	<b>\$ 105,470</b>	<b>\$ 90,860</b>	<b>\$ 257,539</b>	<b>\$ 157,978</b>	<b>158.7%</b>
<b>One-time Expenditures:</b>							
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 92,361	\$ 92,361	100.0%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,361</b>	<b>\$ 92,361</b>	<b>100.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>35.9%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ -</b>	<b>\$ 99,561</b>	<b>\$ 105,470</b>	<b>\$ 90,860</b>	<b>\$ 165,178</b>	<b>\$ 65,617</b>	<b>65.9%</b>
<b>Percent of HOT Fund</b>	<b>0.0%</b>	<b>5.9%</b>	<b>6.1%</b>	<b>7.9%</b>	<b>16.4%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>

1) In Fiscal Year 2021 will count Main Street Program in Motel Tax Fund.



**Department High-Level Personnel Descriptions**

**Main Street Program Executive Director (1)** - Manages the City of Victoria’s Main Street program by providing overall leadership, direction and administration of programs and services that serve the downtown Main Street District.

**Performance Metrics**

Metrics are in the process of being developed that will track number of events, business opportunities, jobs created and residential properties.

**Recommended/Not Recommended List**

Description	Requested	Recurring	One-Time
<b>Other Structures - 900150:</b>			
30ft RGB Christmas Tree	\$ 92,361	\$ -	\$ 92,361
<b>Other:</b>			
<b>Public Relations - 620020: new to FY 2021</b>	7,500	7,500	-
<b>Advertisement &amp; Publications - 600010: new to FY2021</b>			
Facebook Ads	2,000	2,000	-
Electronic Billboards	5,000	5,000	-
Street Banners with brackets	7,500	7,500	-
<b>Cellphone Telephone Expenses - 560014: new to FY2021</b>	400	600	-
<b>Subscriptions &amp; Membership - 550010: request is \$120 more than prior year funded</b>			
Texas Downtown Association	415	415	-
Texas Historic Association	535	535	-
Main Street America	295	295	-
Victoria Chamber	275	275	-
Poster My Wall subscription	100	100	-
<b>Educational Development - 540005: request is \$2,500 more than prior year funded</b>	5,500	5,500	-
<b>Other Events/Programs - 530125: request is new to FY2021</b>			
Fundraising events for Façade Grants Program and Discovering the Possibilities Tour	10,000	10,000	-
<b>Professional Services - 530000: request new to FY2021</b>			
Mowing, tree trimming, landscaping, leaf blowing, etc	85,000	-	-
<b>Botanical &amp; Ag - 510030: request is new to FY2021</b>			
New plants for planters, large pots for replacing trees downtown	5,000	5,000	-
<b>Small Tools &amp; Supplies - 510010: request is new to FY2021</b>			
Clipboards, duct tape, poster board, etc	1,000	1,000	-
Christmas light replacement	5,000	5,000	-
<b>MAIN STREET PROGRAM FUND TOTAL:</b>	<b>\$ 227,881</b>	<b>\$ 50,720</b>	<b>\$ 92,361</b>

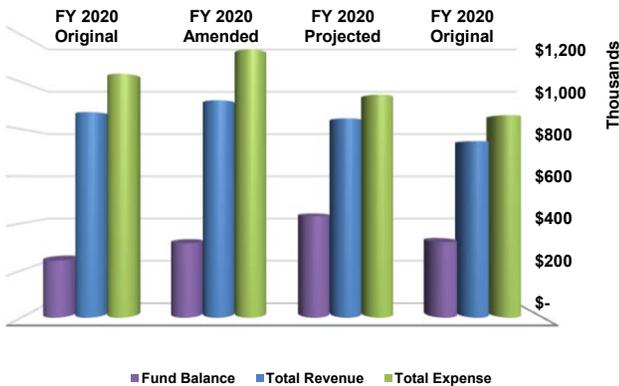


**CVB/BOOTFEST PROGRAM FUND  
PRO FORMA SCHEDULE OF  
FUND BALANCE POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. 2020-21 vs Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>BEGINNING FUND BALANCE</b>						
Undesignated Fund Balance	\$ 404,580	\$ 531,642	\$ 531,642	\$ 431,424	\$ -	\$ 26,844
<b>Total Fund Balance, October 1</b>	<b>\$ 404,580</b>	<b>\$ 531,642</b>	<b>\$ 531,642</b>	<b>\$ 431,424</b>	<b>\$ -</b>	<b>\$ 26,844</b>
<b>REVENUES:</b>						
Convention & Visitors Bureau	\$ 696,566	\$ 696,566	\$ 696,566	\$ 696,566	\$ -	\$ -
Bootfest Program	175,596	225,596	149,073	52,500	(76,523)	(123,096)
<b>Total Revenues</b>	<b>\$ 872,162</b>	<b>\$ 922,162</b>	<b>\$ 845,639</b>	<b>\$ 749,066</b>	<b>\$ (76,523)</b>	<b>\$ (123,096)</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 1,276,742</b>	<b>\$ 1,453,804</b>	<b>\$ 1,377,280</b>	<b>\$ 1,180,490</b>	<b>\$ (76,523)</b>	<b>\$ (96,252)</b>
<b>EXPENDITURES:</b>						
Convention & Visitors Bureau	\$ 783,162	\$ 867,133	\$ 739,817	\$ 779,219	\$ (127,316)	\$ (3,943)
Bootfest Program	251,846	270,940	206,039	80,200	(64,901)	(171,646)
<b>Total Expenditures</b>	<b>\$ 1,035,008</b>	<b>\$ 1,138,073</b>	<b>\$ 945,856</b>	<b>\$ 859,419</b>	<b>\$ (192,216)</b>	<b>\$ (175,589)</b>
<b>ENDING FUND BALANCE</b>						
Undesignated Fund Balance	\$ 241,734	\$ 315,731	\$ 431,424	\$ 321,071	\$ 115,693	\$ 79,337
<b>Total Fund Balance, September 30</b>	<b>\$ 241,734</b>	<b>\$ 315,731</b>	<b>\$ 431,424</b>	<b>\$ 321,071</b>	<b>\$ 115,693</b>	<b>\$ 79,337</b>
<b>Months of Reserves</b>	<b>3</b>	<b>3</b>	<b>5</b>	<b>4</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expenditures will be funded with Fund Balance.



**Fiscal Year 2020-21 Expenditure Budget Allocation**

CVB Budget 76%

Bootfest Program 24%



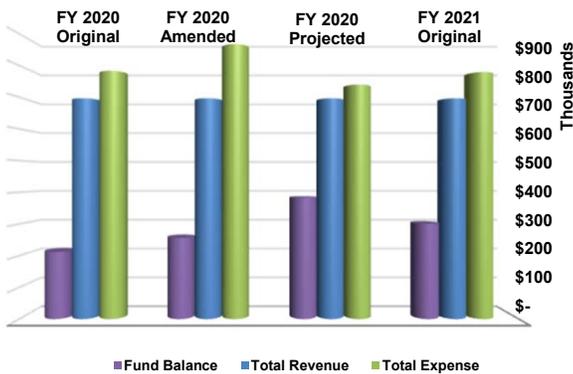


**CVB FUND  
PRO FORMA SCHEDULE OF  
FUND BALANCE POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>BEGINNING FUND BALANCE</b>						
Undesignated Fund Balance	\$ 298,732	\$ 427,161	\$ 427,161	\$ 383,910	\$ -	\$ 85,178
<b>Total Fund Balance, October 1</b>	<b>\$ 298,732</b>	<b>\$ 427,161</b>	<b>\$ 427,161</b>	<b>\$ 383,910</b>	<b>\$ -</b>	<b>\$ 85,178</b>
<b>REVENUES:</b>						
Motel Tax Fund Transfer	\$ 695,566	\$ 695,566	\$ 695,566	\$ 695,566	\$ -	\$ -
Miscellaneous	1,000	1,000	1,000	1,000	-	-
<b>Total Revenues</b>	<b>\$ 696,566</b>	<b>\$ 696,566</b>	<b>\$ 696,566</b>	<b>\$ 696,566</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 995,298</b>	<b>\$ 1,123,727</b>	<b>\$ 1,123,727</b>	<b>\$ 1,080,476</b>	<b>\$ -</b>	<b>\$ 85,178</b>
<b>EXPENDITURES:</b>						
Personnel & Benefits	\$ 260,714	\$ 260,714	\$ 285,398	\$ 274,798	\$ 24,684	\$ 14,084
Supplies	3,500	3,500	3,500	2,500	-	(1,000)
Maintenance	100	500	500	500	-	400
Contractual Services	7,660	14,660	14,660	9,675	-	2,015
Other Charges	416,750	493,321	391,321	404,750	(102,000)	(12,000)
Interdepartmental	17,438	17,438	17,438	26,996	-	9,558
Transfers	2,000	2,000	2,000	2,000	-	-
Capital	75,000	75,000	25,000	58,000	(50,000)	(17,000)
<b>Total Expenditures</b>	<b>\$ 783,162</b>	<b>\$ 867,133</b>	<b>\$ 739,817</b>	<b>\$ 779,219</b>	<b>\$ (127,316)</b>	<b>\$ (3,943)</b>
<b>ENDING FUND BALANCE</b>						
Undesignated Fund Balance	\$ 212,136	\$ 256,594	\$ 383,910	\$ 301,257	\$ 127,316	\$ 89,121
<b>Total Fund Balance, September 30</b>	<b>\$ 212,136</b>	<b>\$ 256,594</b>	<b>\$ 383,910</b>	<b>\$ 301,257</b>	<b>\$ 127,316</b>	<b>\$ 89,121</b>
<b>Months of Reserves</b>	<b>3</b>	<b>4</b>	<b>6</b>	<b>5</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expenditures will be funded with Fund Balance.



**Fiscal Year 2020-21 Expenditure Budget Allocation**

Operational Cost 56%    Personnel Cost 34%    Capital 10%





**BOOTFEST PROGRAM FUND  
PRO FORMA SCHEDULE OF  
FUND BALANCE POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>BEGINNING FUND BALANCE</b>						
Undesignated Fund Balance	\$ 105,848	\$ 104,481	\$ 104,481	\$ 47,514	\$ -	\$ (58,334)
<b>Total Fund Balance, October 1</b>	<b>\$ 105,848</b>	<b>\$ 104,481</b>	<b>\$ 104,481</b>	<b>\$ 47,514</b>	<b>\$ -</b>	<b>\$ (58,334)</b>
<b>REVENUES:</b>						
Bootfest Program - 2019	\$ 94,666	\$ 144,666	\$ 149,073	\$ -	\$ 4,407	\$ (94,666)
Bootfest Program - 2020	80,930	80,930	-	-	(80,930)	(80,930)
Bootfest Program - 2021	-	-	-	52,500	-	52,500
<b>Total Revenues</b>	<b>\$ 175,596</b>	<b>\$ 225,596</b>	<b>\$ 149,073</b>	<b>\$ 52,500</b>	<b>\$ (76,523)</b>	<b>\$ (123,096)</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 281,444</b>	<b>\$ 330,077</b>	<b>\$ 253,553</b>	<b>\$ 100,014</b>	<b>\$ (76,523)</b>	<b>\$ (181,430)</b>
<b>EXPENDITURES:</b>						
Bootfest Program - 2019	\$ 164,095	\$ 183,189	\$ 206,039	\$ -	\$ 22,850	\$ (164,095)
Bootfest Program - 2020	87,751	87,751	-	-	(87,751)	(87,751)
Bootfest Program - 2021	-	-	-	80,200	-	80,200
<b>Total Expenditures</b>	<b>\$ 251,846</b>	<b>\$ 270,940</b>	<b>\$ 206,039</b>	<b>\$ 80,200</b>	<b>\$ (64,901)</b>	<b>\$ (171,646)</b>
<b>ENDING FUND BALANCE</b>						
Undesignated Fund Balance	\$ 29,598	\$ 59,137	\$ 47,514	\$ 19,814	\$ (11,623)	\$ (9,784)
<b>Total Fund Balance, September 30</b>	<b>\$ 29,598</b>	<b>\$ 59,137</b>	<b>\$ 47,514</b>	<b>\$ 19,814</b>	<b>\$ (11,623)</b>	<b>\$ (9,784)</b>
<b>Months of Reserves</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expenditures will be funded with Fund Balance.

**BOOTFEST FINANCIAL STATUS  
BY PROGRAM YEAR**

	FY 2018 Bootfest Program Actuals	FY 2019 Bootfest Program Actuals	FY 2020 Bootfest Program Projected	FY 2021 Bootfest Program Budget
<b>Beginning Fund Balance, Oct. 1</b>	<b>\$ 194,253</b>	<b>\$ 112,669</b>	<b>\$ 47,514</b>	<b>\$ 47,514</b>
<b>Revenues:</b>				
Revenue - 1st Program Year	\$ 72,540	\$ 60,469	-	52,500
Revenue - 2nd Program Year	86,924	149,073	-	210,500
<b>Total Program Revenue</b>	<b>\$ 159,464</b>	<b>\$ 209,541</b>	<b>\$ -</b>	<b>\$ 263,000</b>
<b>Expenditures:</b>				
Expenditures - 1st Program Year	\$ 58,176	\$ 68,657	\$ -	80,200
Expenditures - 2nd Program Year	182,872	206,039	-	182,800
<b>Total Program Expenditures</b>	<b>\$ 241,048</b>	<b>\$ 274,696</b>	<b>\$ -</b>	<b>\$ 263,000</b>
<b>Fund Balance Net Increase/Decrease</b>	<b>\$ (81,584)</b>	<b>\$ (65,155)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance, Sept. 30</b>	<b>\$ 112,669</b>	<b>\$ 47,514</b>	<b>\$ 47,514</b>	<b>\$ 47,514</b>

Note: Each "Bootfest Program Year" event is budgeted over two fiscal years; and, occurs in the second year. For example, Bootfest Program 2021 is budgeted in Fiscal Year 2020 and 2021; and, the event will take place in October 2020, Fiscal Year 2022. In addition, starting with Bootfest Program 2020, the budget assumes Motel Tax Fund transfer of \$100,000.



CONVENTION & VISITORS BUREAU FUND - REVENUE DETAIL

	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Convention &amp; Visitors Bureau</b>							
Transfer from Motel Tax Fund	\$ 695,566	\$ 695,566	\$ 695,566	\$ 695,566	\$ 695,566	\$ -	0.0%
Miscellaneous Income	574	1,000	1,000	1,000	1,000	-	0.0%
<b>CVB Sub-total:</b>	<b>\$ 696,140</b>	<b>\$ 696,566</b>	<b>\$ 696,566</b>	<b>\$ 696,566</b>	<b>\$ 696,566</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Bootfest 2018:</b>							
Liquor Sales	\$ 76,660	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Street Vendor Permits	150	-	-	-	-	-	0.0%
Private Donations	6,250	-	-	-	-	-	0.0%
Miscellaneous	4,264	-	-	-	-	-	0.0%
<b>Bootfest 2018 Sub-total:</b>	<b>\$ 87,324</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Bootfest 2019:</b>							
Liquor Sales	\$ -	\$ 89,166	\$ 89,166	\$ 84,305	\$ -	\$ (89,166)	-100.0%
Street Vendor Permits	17,150	-	-	175	-	-	0.0%
Private Donations	42,208	-	-	10,000	-	-	0.0%
Interest	61	-	-	-	-	-	0.0%
Miscellaneous	1,049	5,500	5,500	4,593	-	(5,500)	-100.0%
Transfer from Motel Tax Fund	-	-	50,000	50,000	-	-	0.0%
<b>Bootfest 2019 Sub-total:</b>	<b>\$ 60,469</b>	<b>\$ 94,666</b>	<b>\$ 144,666</b>	<b>\$ 149,073</b>	<b>\$ -</b>	<b>\$ (94,666)</b>	<b>-100.0%</b>
<b>Bootfest 2020:</b>							
Liquor Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Merchandise Sales	-	60	60	-	-	(60)	-100.0%
Street Vendor Permits	-	20,850	20,850	-	-	(20,850)	-100.0%
Private Donations	-	60,000	60,000	-	-	(60,000)	-100.0%
Interest	-	20	20	-	-	(20)	-100.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Transfer from Motel Tax Fund	-	-	-	-	-	-	0.0%
<b>Bootfest 2020 Sub-total:</b>	<b>\$ -</b>	<b>\$ 80,930</b>	<b>\$ 80,930</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (80,930)</b>	<b>-100.0%</b>
<b>Bootfest 2021:</b>							
Liquor Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Street Vendor Permits	-	-	-	-	17,500	17,500	100.0%
Private Donations	-	-	-	-	35,000	35,000	100.0%
Interest	-	-	-	-	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Transfer from Motel Tax Fund	-	-	-	-	-	-	0.0%
<b>Bootfest 2021 Sub-total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,500</b>	<b>\$ 52,500</b>	<b>100.0%</b>
<b>Total Convention &amp; Visitor Bureau</b>							
<b>Fund Revenues:</b>	<b>\$ 843,932</b>	<b>\$ 872,162</b>	<b>\$ 922,162</b>	<b>\$ 845,639</b>	<b>\$ 749,066</b>	<b>\$ (123,096)</b>	<b>-14.1%</b>
<b>One-time Revenues:</b>							
No One-time Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Recurring Revenues:</b>							
<b>Total Recurring Revenues:</b>	<b>\$ 843,932</b>	<b>\$ 872,162</b>	<b>\$ 922,162</b>	<b>\$ 845,639</b>	<b>\$ 749,066</b>	<b>\$ (123,096)</b>	<b>-14.1%</b>

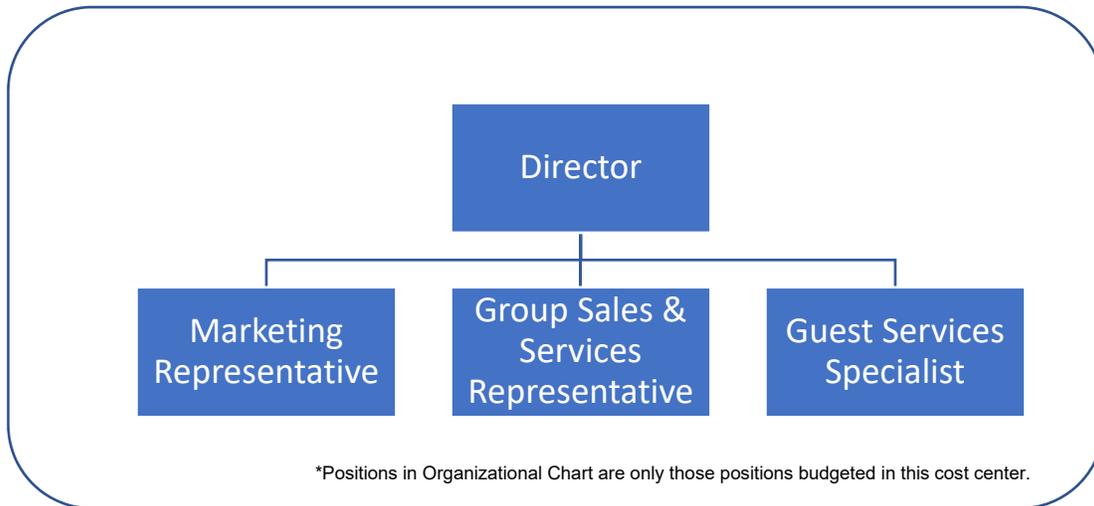


<b>CVB FUND TOTAL EXPENDITURES BY CLASSIFICATION</b>	<b>Fiscal Year 2018-19 Actual Expenditures</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2019-21 Original Budget</b>	<b>Fiscal Year 20-21 vs 19-20 Variance</b>	<b>Fiscal Year 20-21 vs 19-20 Percent</b>
<b>EXPENDITURES:</b>							
<b>CVB - Cost Center:</b>							
Personnel & Benefits	\$ 256,667	\$ 260,714	\$ 260,714	\$ 285,398	\$ 274,798	\$ 14,084	5.40%
Supplies	3,148	3,500	3,500	3,500	2,500	(1,000)	-28.57%
Maintenance	388	100	500	500	500	400	400.00%
Contractual Services	19,056	7,660	14,660	14,660	9,675	2,015	26.31%
Other Charges	380,256	416,750	493,321	391,321	404,750	(12,000)	-2.88%
Interdepartmental	17,469	17,438	17,438	17,438	26,996	9,558	54.81%
Transfers	2,000	2,000	2,000	2,000	2,000	-	0.00%
Capital	4,247	75,000	75,000	25,000	58,000	(17,000)	-22.67%
<b>Boofest - Cost Center:</b>							
Personnel & Benefits	\$ -	\$ 30,000	\$ 30,000	\$ 48,440	\$ -	\$ (30,000)	-100.00%
Supplies	2,836	49,488	51,412	38,801	3,000	(46,488)	-93.94%
Maintenance	-	-	-	-	-	-	0.00%
Contractual Services	56,996	161,961	184,531	113,487	69,200	(92,761)	-57.27%
Other Charges	8,825	10,397	4,997	5,312	8,000	(2,397)	-23.05%
Interdepartmental	-	-	-	-	-	-	0.00%
Transfers	-	-	-	-	-	-	0.00%
Capital	-	-	-	-	-	-	0.00%
<b>Total Expenditures:</b>	<b>\$ 751,887</b>	<b>\$ 1,035,008</b>	<b>\$ 1,138,073</b>	<b>\$ 945,856</b>	<b>\$ 859,419</b>	<b>\$ (175,589)</b>	<b>-16.96%</b>

<b>CVB FUND TOTAL EXPENDITURES BY COST CENTER</b>	<b>Fiscal Year 2018-19 Actual Expenditures</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2019-21 Original Budget</b>	<b>Fiscal Year 20-21 vs 19-20 Variance</b>	<b>Fiscal Year 20-21 vs 19-20 Percent</b>
<b>EXPENDITURES:</b>							
Convention & Visitors Bureau	\$ 683,230	\$ 783,162	\$ 867,133	\$ 739,817	\$ 779,219	\$ (3,943)	-0.50%
Boofest 2019	68,657	164,095	183,189	206,039	-	(164,095)	-100.00%
Boofest 2020	-	87,751	87,751	-	-	(87,751)	-100.00%
Boofest 2021	-	-	-	-	80,200	80,200	0.00%
<b>Total Expenditures:</b>	<b>\$ 751,887</b>	<b>\$ 1,035,008</b>	<b>\$ 1,138,073</b>	<b>\$ 945,856</b>	<b>\$ 859,419</b>	<b>\$ (175,589)</b>	<b>-16.96%</b>



With its source of funding being hotel occupancy tax, the main responsibility of the CVB is to ensure the promotion of Victoria. CVB is responsible for marketing and advertising of events sponsored by local agencies within the City and assisting the various agencies with promotion of their events. It is believed that this coordinated effort between the City CVB and community organizations greatly benefits Victoria by utilizing hotel occupancy tax funds to the optimal extent possible.



**Mission:**

To position Victoria as one of the premiere small-to-medium market leisure, sports, and group destinations in Texas.

**Goals & Objectives:**

- Increase awareness of Victoria among potential tourist as a leisure destination.
- Positively impact the Victoria economy through sports and group travel.
- Enhance the leisure experience for both visitors and resident.
- Assist Victoria tourism partners with developing and improving their marketing and operations.

**FY 2020 Highlights:**

- Launched new ExploreVictoriaTexas.com website.
- Completed updates and repairs to wayfinding signs.
- Achieved Film Friendly Texas community designation from the Texas Film Commission.
- Updated design of visitors' guide.
- Our Marketing Representative received the Kay Wolf/Rob Early Award, Texas Coastal Bend Regional Tourism Council.

**FY 2021 Budget Highlights:**

- Personnel & Benefits decreased \$16K, mainly due to the cancellation of Bootfest 2020 Program and Health Premium increase.
- Supplies decreased \$47K, mainly due to cancelling Bootfest 2020 Program.
- Contractual Services decreased \$91K, due to Bootfest 2020 Program being cancelled.
- Other Charges decreased \$14K, mainly due to Advertisement and Publication and include \$7.5K in one-time fund for Historic interpretive displays.
- Interdepartmental increased \$10K, mainly due to IT Charges and include \$1.5K in one-time funds.
- Capital expenditures are budgeted at \$58K for Gateway Signs and computer replacements in Fiscal Year 2021 and include \$50K in one-time funds.

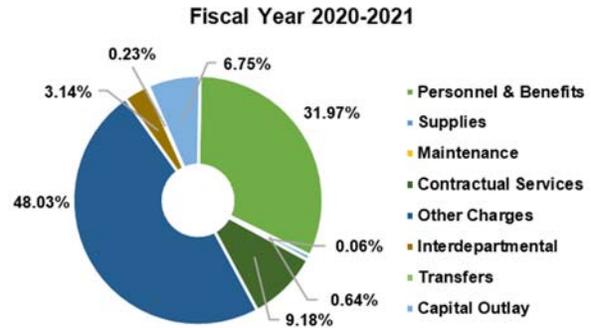
**FY 2021 Programs:**

- Development of Outdoors Trail highlighting outdoor recreation activities in Victoria and the region.
- Marketing Victoria attractions and events through multiple channels



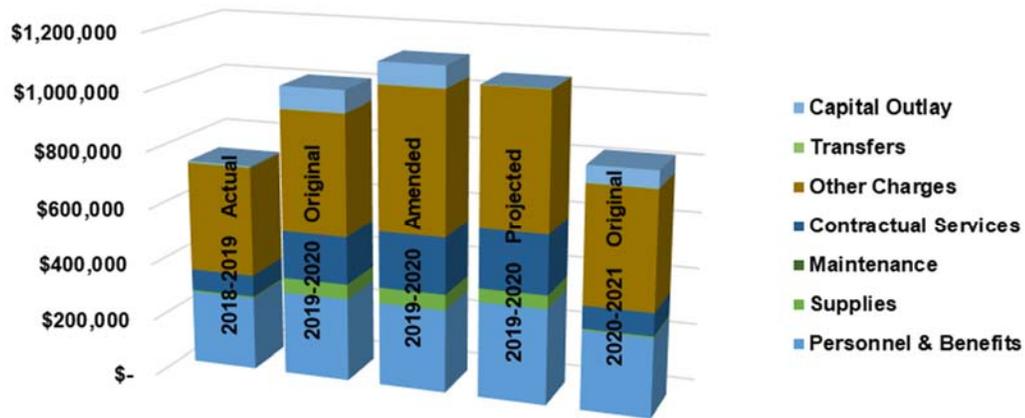
**FY 2021 Programs - continued:**

- Operation of Victoria visitors center.
- Supporting sports events organizers and meeting planner's through direct sponsorship and/or provision of services.
- Maintaining wayfinding signs and interpretive displays.
- Fostering strong tourism partner relations with regular communications and meetings.



**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 256,667	\$ 290,714	\$ 290,714	\$ 333,838	\$ 274,798	\$ (15,916)	-5.5%
Supplies	5,984	52,988	54,912	47,061	5,500	(47,488)	-89.6%
Maintenance	388	100	500	500	500	400	400.0%
Contractual Services	76,052	169,621	199,191	207,713	78,875	(90,746)	-53.5%
Other Charges	389,081	427,147	498,318	475,058	412,750	(14,397)	-3.4%
Interdepartmental	17,469	17,438	17,438	17,438	26,996	9,558	54.8%
Transfers	2,000	2,000	2,000	2,000	2,000	-	0.0%
Capital Outlay	4,247	75,000	75,000	-	58,000	(17,000)	-22.7%
<b>Total Expenditures:</b>	<b>\$ 751,888</b>	<b>\$ 1,035,008</b>	<b>\$ 1,138,073</b>	<b>\$ 1,083,607</b>	<b>\$ 859,419</b>	<b>\$ (175,589)</b>	<b>-17.0%</b>
<b>One-time Expenditures:</b>							
Contractual Services	\$ 11,800	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other Charges	4,875	-	-	-	7,500	7,500	100.0%
Interdepartmental	-	-	-	-	1,500	1,500	100.0%
Capital Outlay	1,423	75,000	75,000	-	50,000	(25,000)	-33.3%
<b>Total One-time Expenditures:</b>	<b>\$ 18,098</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ 59,000</b>	<b>\$ (16,000)</b>	<b>-21.3%</b>
<b>One-time as % of Department:</b>	<b>2.4%</b>	<b>7.2%</b>	<b>6.6%</b>	<b>0.0%</b>	<b>6.9%</b>	<b>-0.4%</b>	
<b>Total Recurring Expenditures:</b>	<b>\$ 733,790</b>	<b>\$ 960,008</b>	<b>\$ 1,063,073</b>	<b>\$ 1,083,607</b>	<b>\$ 800,419</b>	<b>\$ (159,589)</b>	<b>-16.6%</b>
<b>Percent of CVB Fund</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>114.6%</b>	<b>100.0%</b>	<b>4.7%</b>	



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	4	4	4	4	4	0

1) No major changes in recent years.

**Department High-Level Personnel Descriptions**

**Director (1)** - is responsible for the overall strategy of all departmental efforts, including marketing, outreach, and strategic partnerships. He is responsible for developing and monitoring the department's budget, and ensures the funds are allocated in accordance with the department's goals and objectives.

**Marketing Representative (1)** - is responsible for placing advertisement in a variety of mediums and working with our creative agencies to develop those ads. She is responsible for the design and updating of major printed materials (visitor guide, visitor map).

**Group Sales and Services Manager (1)** - is our liaison to sports tournament organizers and meeting planners. She sends out sales packets to groups who may potentially host their events in Victoria. She prepares welcome bags and arranges for transportation services for qualifying groups.

**Guest Services Specialist (1)** - manages the visitors center and is often the first person to meet guests. She fulfills travel information requests from leads and manages our in-market contract brochure restock services. She develops on-site promotional campaigns to enhance the visitor experience in Victoria.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Website Visits	61,543	70,000	40,000	70,000
2 Lead Requests	2,594	2,500	2,000	2,500
3 Social Media Reach	3,100,870	3,250,000	2,000,000	3,500,000
4 Visitor Center Count	1,310	1,500	1,000	1,750
5 Hotel Room Nights - Sports	1,827	2,000	500	2,250
6 Hotel Room Nights - Groups	340	300	300	400



**Recommended/Not Recommended List**

Description	Requested	Recurring	One-Time
<b>Personnel:</b>			
Health Premium Increase	\$ 6,276	\$ 6,276	\$ -
<b>Computer Equipment Hardware - 950500:</b>			
Replace Computer #20623 - per IT	1,500	2,000	-
Replace Computer #20624 - per IT	2,100	2,000	-
Presentation Laptop for CVB	1,600	-	-
Replace two other computer's with laptop and docking station	4,000	4,000	-
<b>Other Structures - 900150:</b>			
Wayfinding Signs	75,000	-	50,000
<b>Other:</b>			
Office Supplies - 510005: <i>is requesting \$1,000 less than prior year funded</i>	2,500	2,500	-
Professional Services - 530000: <i>is requesting \$2,000 more than prior year funded</i>	2,000	2,000	-
Educational Development - 540005: <i>is requesting \$500 le than prior year funded</i>	10,500	10,500	-
Subscriptions & Memberships - 550010: <i>is requesting \$8,000 more than prior year funded</i>	16,000	16,000	-
Information Technology - 590090: <i>is requesting the same level as prior year funded</i>	13,372	16,788	1,500
Advertising & Publications - 600010: <i>is requesting \$25,000 less than prior year funded</i>	275,000	275,000	-
Sports/Marketing - 600050: <i>is requesting \$5,000 more than prior year funded</i>	35,000	35,000	-
Brochures - 600060: <i>is requesting \$5,000 more than prior year funded</i>	20,000	20,000	-
Leisure Sales/Service - 600070: <i>request is the same level as prior year funded</i>	2,000	2,000	-
Group/Meeting Sales/Service - 600080: <i>is requesting \$5,000 less than prior year funded</i>	30,000	30,000	-
Public Relations - 620020: <i>is requesting \$3,500 less than prior year funded</i>	4,000	4,000	-
Storage Unit Rental - 640020: <i>request is the same level as prior year funded</i>	4,000	4,000	-
Historic Interpretive Displays - 760010: <i>request is \$7,500 more than prior year funded</i>	7,500	-	7,500
<b>CONVENTION &amp; VISITOR'S BUREAU FUND TOTAL:</b>	<b>\$ 512,348</b>	<b>\$ 432,064</b>	<b>\$ 59,000</b>



	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Actual	Fiscal Year 2020-2021 Original Budget
<b>COMMUNITY DEVELOPMENT</b>				
<b>BLOCK GRANT (CDBG) FUND</b>				
<b>PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>				
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>				
Grant Proceeds	\$ 637,209	\$ 637,209	\$ 637,209	\$ 604,585
<b>Total Revenues</b>	<b>\$ 637,209</b>	<b>\$ 637,209</b>	<b>\$ 637,209</b>	<b>\$ 604,585</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 637,209</b>	<b>\$ 637,209</b>	<b>\$ 637,209</b>	<b>\$ 604,585</b>
<b>EXPENDITURES</b>				
Personnel	\$ 70,536	\$ 70,536	\$ 70,536	\$ 66,435
Office Expense	32,000	32,000	32,000	37,932
Educational Development	10,000	10,000	10,000	16,550
Affordable Housing	-	-	-	50,000
Mortgage Assistance	10,000	10,000	10,000	-
Demolition	111,610	111,610	111,610	100,000
Public Service Agencies	83,063	83,063	83,063	90,000
Public Improvements	-	-	-	143,668
Public Facilities	320,000	320,000	320,000	100,000
Office Equipment	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 637,209</b>	<b>\$ 637,209</b>	<b>\$ 637,209</b>	<b>\$ 604,585</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE, SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

- 1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	Fiscal Year 2018-2019 Actual Rev/Exp	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Actual	Fiscal Year 2020-2021 Original Budget
<b>REVENUES</b>					
Grant Proceeds	\$ 315,807	\$ 637,209	\$ 637,209	\$ 637,209	\$ 604,585
Miscellaneous Revenue	-	-	-	-	-
<b>Total Revenues:</b>	<b>\$ 315,807</b>	<b>\$ 637,209</b>	<b>\$ 637,209</b>	<b>\$ 637,209</b>	<b>\$ 604,585</b>
<b>EXPENDITURES</b>					
Personnel	\$ 84,146	\$ 70,536	\$ 70,536	\$ 70,536	\$ 66,435
Office Expense	3,649	32,000	32,000	32,000	37,932
Educational Development	1,699	10,000	10,000	10,000	16,550
Affordable Housing	-	-	-	-	50,000
Mortgage Assistance	7,500	10,000	10,000	10,000	-
Demolition	42,520	111,610	111,610	111,610	100,000
Public Service Agencies	81,505	83,063	83,063	83,063	90,000
Public Improvements	63,344	-	-	-	143,668
Public Facilities	29,829	320,000	320,000	320,000	100,000
Office Equipment	1,615	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 315,807</b>	<b>\$ 637,209</b>	<b>\$ 637,209</b>	<b>\$ 637,209</b>	<b>\$ 604,585</b>



<b>PUBLIC, EDUCATIONAL &amp; GOVERNMENT TELEVISION (PEG) FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ 646,451	\$ 634,336	\$ 634,336	\$ 739,036
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ 646,451</b>	<b>\$ 634,336</b>	<b>\$ 634,336</b>	<b>\$ 739,036</b>
<b>REVENUES:</b>				
Franchise Proceeds	\$ 155,000	\$ 155,000	\$ 141,000	\$ 150,000
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>\$ 155,000</b>	<b>\$ 155,000</b>	<b>\$ 141,000</b>	<b>\$ 150,000</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 801,451</b>	<b>\$ 789,336</b>	<b>\$ 775,336</b>	<b>\$ 889,036</b>
<b>EXPENDITURES</b>				
Office Equipment Maintenance	\$ 2,000	\$ 2,500	\$ 2,500	\$ -
Computer Hardware / Software	8,500	8,500	8,500	12,700
Communications Equipment	20,000	20,000	20,000	20,000
Office Equipment	4,300	3,800	3,800	4,300
Machinery & Equipment	-	-	-	-
Building Improvements	-	-	-	-
Other Equipment	1,500	1,500	1,500	1,500
<b>Total Expenditures</b>	<b>\$ 36,300</b>	<b>\$ 36,300</b>	<b>\$ 36,300</b>	<b>\$ 38,500</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ 765,151	\$ 753,036	\$ 739,036	\$ 850,536
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE, SEPTEMBER 30</b>	<b>\$ 765,151</b>	<b>\$ 753,036</b>	<b>\$ 739,036</b>	<b>\$ 850,536</b>

**Notes:**

- 1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-19 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Franchise Proceeds	\$ 154,716	\$ 155,000	\$ 155,000	\$ 141,000	\$ 150,000
Miscellaneous	-	-	-	-	-
<b>Total Revenues:</b>	<b>\$ 154,717</b>	<b>\$ 155,000</b>	<b>\$ 155,000</b>	<b>\$ 141,000</b>	<b>\$ 150,000</b>
<b>EXPENDITURES</b>					
Office Equipment Maintenance	\$ 4,270	\$ 2,000	\$ 2,500	\$ 2,500	\$ -
Computer Hardware / Software	2,096	8,500	8,500	8,500	12,700
Communications Equipment	28,313	20,000	20,000	20,000	20,000
Office Equipment	2,060	4,300	3,800	3,800	4,300
Machinery & Equipment	-	-	-	-	-
Building Improvements	-	-	-	-	-
Other Equipment	1,092	1,500	1,500	1,500	1,500
<b>Total Expenditures</b>	<b>\$ 37,831</b>	<b>\$ 36,300</b>	<b>\$ 36,300</b>	<b>\$ 36,300</b>	<b>\$ 38,500</b>



<b>METROPOLITAN PLANNING ORGANIZATION (MPO) GRANT FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>				
Grant Proceeds	\$ 238,000	\$ 253,465	\$ 253,465	\$ 151,000
<b>Total Revenues</b>	<b>\$ 238,000</b>	<b>\$ 253,465</b>	<b>\$ 253,465</b>	<b>\$ 151,000</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 238,000</b>	<b>\$ 253,465</b>	<b>\$ 253,465</b>	<b>\$ 151,000</b>
<b>EXPENDITURES</b>				
Personnel	\$ 108,000	\$ 108,600	\$ 108,600	\$ 92,622
Office Expense	10,000	8,365	8,365	15,378
Professional Services	110,000	120,165	120,165	31,000
Educational Development	10,000	10,000	10,000	10,000
Equipment	-	6,335	6,335	2,000
<b>Total Expenditures</b>	<b>\$ 238,000</b>	<b>\$ 253,465</b>	<b>\$ 253,465</b>	<b>\$ 151,000</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE, SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

- 1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-19 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Grant Proceeds	\$ 253,735	\$ 238,000	\$ 253,465	\$ 253,465	\$ 151,000
<b>Total Revenues:</b>	<b>\$ 253,735</b>	<b>\$ 238,000</b>	<b>\$ 253,465</b>	<b>\$ 253,465</b>	<b>\$ 151,000</b>
<b>EXPENDITURES</b>					
Personnel	\$ 95,191	\$ 108,000	\$ 108,600	\$ 108,600	\$ 92,622
Office Expense	2,515	10,000	8,365	8,365	15,378
Professional Services	148,035	110,000	120,165	120,165	31,000
Educational Development	6,485	10,000	10,000	10,000	10,000
Equipment	1,509	-	6,335	6,335	2,000
<b>Total Expenditures</b>	<b>\$ 253,735</b>	<b>\$ 238,000</b>	<b>\$ 253,465</b>	<b>\$ 253,465</b>	<b>\$ 151,000</b>



<b>COMMUNITY ORIENTED POLICING SERVICES (COPS) HIRING PROGRAM PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	-
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>REVENUES:</b>				
Grant Proceeds	\$ -	\$ -	\$ -	191,916
Local Match	-	-	-	63,972
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>255,888</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>255,888</b>
<b>EXPENDITURES</b>				
Personnel	\$ -	\$ -	\$ -	255,888
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>255,888</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	-
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE, SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**Notes:**

1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-19 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Grant Proceeds	\$ -	\$ -	\$ -	\$ -	191,916
Local Match	-	-	-	-	63,972
<b>Total Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>255,888</b>
<b>EXPENDITURES</b>					
Personnel	\$ -	\$ -	\$ -	\$ -	255,888
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>255,888</b>



<b>COVID-19 FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ 603,309
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 603,309</b>
<b>REVENUES:</b>				
Grant Proceeds - HHS	\$ -	\$ -	\$ 65,304	\$ -
Grant Proceeds - CRF	-	-	740,586	2,962,344
Interest Income	-	-	1,000	1,000
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 806,890</b>	<b>\$ 2,963,344</b>
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 806,890</b>	<b>\$ 3,566,653</b>
<b>EXPENDITURES</b>				
Personnel & Benefits	\$ -	\$ -	\$ 14,584	\$ 25,521
Supplies	-	-	81,740	11,000
Maintenance	-	-	15,157	1,000
Contractual Services	-	-	30,244	7,000
Other Charges	-	-	5,074	1,000
Interdepartmental	-	-	175	-
Capital Outlay	-	-	56,607	-
COVID Projects	-	-	-	2,703,632
Transfer to General Fund	-	-	-	600,000
Transfer to Water / Wastewater Utility Fund	-	-	-	150,000
Transfer to Community Center Fund	-	-	-	26,000
Transfer to Environmental Fund	-	-	-	8,000
Transfer to BES Fund	-	-	-	2,500
Transfer to Information Technology Fund	-	-	-	20,000
Transfer to Purchasing Fund	-	-	-	1,000
Transfer to Safety Fund	-	-	-	5,000
Transfer to Print Shop Fund	-	-	-	5,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 203,581</b>	<b>\$ 3,566,653</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ 603,309	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE , SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 603,309</b>	<b>\$ -</b>

**Notes:**

- 1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.



<b>COVID-19 FUND REVENUES &amp; EXPENDITURES</b>	<b>Fiscal Year 2018-19 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Grant Proceeds - HHS	\$ -	\$ -	\$ -	\$ 65,304	\$ -
Grant Proceeds - CRF	-	-	-	740,586	2,962,344
Interest Income	-	-	-	1,000	1,000
<b>Total Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 806,890</b>	<b>\$ 2,963,344</b>
<b>EXPENDITURES</b>					
Personnel & Benefits	\$ -	\$ -	\$ -	\$ 14,584	\$ 25,521
Supplies	-	-	-	81,740	11,000
Maintenance	-	-	-	15,157	1,000
Contractual Services	-	-	-	30,244	7,000
Other Charges	-	-	-	5,074	1,000
Interdepartmental	-	-	-	175	-
Capital Outlay	-	-	-	56,607	-
COVID Projects	-	-	-	-	2,703,632
Transfer to General Fund	-	-	-	-	600,000
Transfer to Water / Wastewater Utility Fund	-	-	-	-	150,000
Transfer to Community Center Fund	-	-	-	-	26,000
Transfer to Environmental Fund	-	-	-	-	8,000
Transfer to BES Fund	-	-	-	-	2,500
Transfer to Information Technology Fund	-	-	-	-	20,000
Transfer to Purchasing Fund	-	-	-	-	1,000
Transfer to Safety Fund	-	-	-	-	5,000
Transfer to Print Shop Fund	-	-	-	-	5,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 203,581</b>	<b>\$ 3,566,653</b>



<b>FORFEITURE FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ 236,189	\$ 265,832	\$ 265,832	\$ 256,196
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ 236,189</b>	<b>\$ 265,832</b>	<b>\$ 265,832</b>	<b>\$ 256,196</b>
<b>REVENUES:</b>				
Grant Proceeds	\$ 25,000	\$ 25,000	\$ 30,000	\$ 25,000
Interest Income	1,500	1,500	2,750	1,500
<b>Total Revenues</b>	<b>\$ 26,500</b>	<b>\$ 26,500</b>	<b>\$ 32,750</b>	<b>\$ 26,500</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 262,689</b>	<b>\$ 292,332</b>	<b>\$ 298,582</b>	<b>\$ 282,696</b>
<b>EXPENDITURES</b>				
Office Supplies & Licenses	\$ -	\$ -	\$ -	\$ -
Small Tools & Supplies	-	5,000	5,000	-
Software Maintenance	-	-	-	-
Professional Services	-	-	-	-
Educational Development	5,000	12,500	12,500	10,000
Computer Hardware/Software	-	-	-	-
Other Equipment	-	14,886	14,886	9,829
Machinery & Equipment	15,000	10,000	10,000	10,000
<b>Total Expenditures</b>	<b>\$ 20,000</b>	<b>\$ 42,386</b>	<b>\$ 42,386</b>	<b>\$ 29,829</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ 242,689	\$ 249,946	\$ 256,196	\$ 252,867
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE , SEPTEMBER 30</b>	<b>\$ 242,689</b>	<b>\$ 249,946</b>	<b>\$ 256,196</b>	<b>\$ 252,867</b>

**Notes:**

1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-19 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Grant Proceeds	\$ 33,881	\$ 25,000	\$ 25,000	\$ 30,000	\$ 25,000
Interest Income	4,766	1,500	1,500	2,750	1,500
<b>Total Revenues:</b>	<b>\$ 38,647</b>	<b>\$ 26,500</b>	<b>\$ 26,500</b>	<b>\$ 32,750</b>	<b>\$ 26,500</b>
<b>EXPENDITURES</b>					
Office Supplies & Licenses	\$ 1,287	\$ -	\$ -	\$ -	\$ -
Small Tools & Supplies	2,898	-	5,000	5,000	-
Software Maintenance	953	-	-	-	-
Professional Services	-	-	-	-	-
Educational Development	-	5,000	12,500	12,500	10,000
Office Equipment	-	-	-	-	7,622
Computer Hardware/Software	13,485	-	-	-	-
Communications Equipment	-	-	-	-	2,207
Other Equipment	-	-	14,886	14,886	-
Machinery & Equipment	-	15,000	10,000	10,000	10,000
<b>Total Expenditures</b>	<b>\$ 18,623</b>	<b>\$ 20,000</b>	<b>\$ 42,386</b>	<b>\$ 42,386</b>	<b>\$ 29,829</b>



<b>AUTO THEFT GRANT FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>				
Grant Proceeds	\$ 154,719	\$ 145,237	\$ 145,237	\$ 148,840
Local Match	30,972	29,047	29,047	29,768
<b>Total Revenues</b>	<b>\$ 185,691</b>	<b>\$ 174,284</b>	<b>\$ 174,284</b>	<b>\$ 178,608</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 185,691</b>	<b>\$ 174,284</b>	<b>\$ 174,284</b>	<b>\$ 178,608</b>
<b>EXPENDITURES</b>				
Personnel	\$ 161,464	\$ 137,940	\$ 137,940	\$ 154,381
Equipment	-	15,717	15,717	-
Supplies	17,904	14,901	14,901	17,904
Educational Development / Travel	6,323	5,726	5,726	6,323
<b>Total Expenditures</b>	<b>\$ 185,691</b>	<b>\$ 174,284</b>	<b>\$ 174,284</b>	<b>\$ 178,608</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE, SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

- 1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-2019 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Grant Proceeds	\$ 158,861	\$ 154,719	\$ 145,237	\$ 145,237	\$ 148,840
Local Match	55,928	30,972	29,047	29,047	29,768
<b>Total Revenues:</b>	<b>\$ 214,789</b>	<b>\$ 185,691</b>	<b>\$ 174,284</b>	<b>\$ 174,284</b>	<b>\$ 178,608</b>
<b>EXPENDITURES</b>					
Personnel	\$ 191,419	\$ 161,464	\$ 137,940	\$ 137,940	\$ 154,381
Equipment	3,554	-	15,717	15,717	-
Supplies	13,330	17,904	14,901	14,901	17,904
Educational Development / Travel	6,486	6,323	5,726	5,726	6,323
<b>Total Expenditures</b>	<b>\$ 214,789</b>	<b>\$ 185,691</b>	<b>\$ 174,284</b>	<b>\$ 174,284</b>	<b>\$ 178,608</b>



<b>GULF BEND MENTAL HEALTH TASK FORCE GRANT FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>				
Grant Proceeds	\$ 112,586	\$ 133,420	\$ 133,420	\$ 123,530
Local Match	10,000	10,000	10,000	10,000
<b>Total Revenues</b>	<b>\$ 122,586</b>	<b>\$ 143,420</b>	<b>\$ 143,420</b>	<b>\$ 133,530</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 122,586</b>	<b>\$ 143,420</b>	<b>\$ 143,420</b>	<b>\$ 133,530</b>
<b>EXPENDITURES</b>				
Personnel	\$ 115,066	\$ 135,900	\$ 135,900	\$ 126,010
Mileage Reimbursement	4,150	4,150	4,150	4,150
Cellular Telephone	1,150	1,150	1,150	1,150
Data Lines	910	910	910	910
Communications	1,310	1,310	1,310	1,310
Equipment	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 122,586</b>	<b>\$ 143,420</b>	<b>\$ 143,420</b>	<b>\$ 133,530</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE , SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

- 1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-19 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Grant Proceeds	\$ 112,963	\$ 112,586	\$ 133,420	\$ 133,420	\$ 123,530
Local Match	12,096	10,000	10,000	10,000	10,000
<b>Total Revenues:</b>	<b>\$ 125,059</b>	<b>\$ 122,586</b>	<b>\$ 143,420</b>	<b>\$ 143,420</b>	<b>\$ 133,530</b>
<b>EXPENDITURES</b>					
Personnel	\$ 109,673	\$ 115,066	\$ 135,900	\$ 135,900	\$ 126,010
Mileage Reimbursement	3,464	4,150	4,150	4,150	4,150
Cellular Telephone	664	1,150	1,150	1,150	1,150
Data Lines	531	910	910	910	910
Communications	928	1,310	1,310	1,310	1,310
Equipment	9,799	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 125,059</b>	<b>\$ 122,586</b>	<b>\$ 143,420</b>	<b>\$ 143,420</b>	<b>\$ 133,530</b>



<b>EMERGENCY MANAGEMENT FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ 54,834	\$ 53,432	\$ 53,432	\$ 52,492
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ 54,834</b>	<b>\$ 53,432</b>	<b>\$ 53,432</b>	<b>\$ 52,492</b>
<b>REVENUES:</b>				
Local Proceeds - City	\$ 131,000	\$ 131,000	\$ 131,000	\$ 131,000
Local Proceeds - County	200	200	50	100
<b>Total Revenues</b>	<b>\$ 131,200</b>	<b>\$ 131,200</b>	<b>\$ 131,050</b>	<b>\$ 131,100</b>
	<b>\$ 186,034</b>	<b>\$ 184,632</b>	<b>\$ 184,482</b>	<b>\$ 183,592</b>
<b>EXPENDITURES</b>				
Office Expense	\$ 150	\$ 150	\$ 50	\$ 100
Victoria County Cost Share	131,000	131,000	131,000	131,000
Communication Charges	840	840	840	263
Print Shop Fees	200	200	100	100
<b>Total Expenditures</b>	<b>\$ 132,190</b>	<b>\$ 132,190</b>	<b>\$ 131,990</b>	<b>\$ 131,463</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ 53,844	\$ 52,442	\$ 52,492	\$ 52,129
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE, SEPTEMBER 30</b>	<b>\$ 53,844</b>	<b>\$ 52,442</b>	<b>\$ 52,492</b>	<b>\$ 52,129</b>

**Notes:**

1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-19 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Local Proceeds - City	\$ 116,000	\$ 131,000	\$ 131,000	\$ 131,000	\$ 131,000
Local Proceeds - County	-	200	200	50	100
<b>Total Revenues:</b>	<b>\$ 116,000</b>	<b>\$ 131,200</b>	<b>\$ 131,200</b>	<b>\$ 131,050</b>	<b>\$ 131,100</b>
<b>EXPENDITURES</b>					
Office Expense	\$ 119	\$ 150	\$ 150	\$ 50	\$ 100
Victoria County Cost Share	117,384	131,000	131,000	131,000	131,000
Communication Charges	935	840	840	840	263
Print Shop Fees	99	200	200	100	100
<b>Total Expenditures</b>	<b>\$ 118,537</b>	<b>\$ 132,190</b>	<b>\$ 132,190</b>	<b>\$ 131,990</b>	<b>\$ 131,463</b>



<b>TCEQ AIR QUALITY PLANNING GRANT FUND PRO FORM SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>				
Grant Proceeds	\$ -	\$ 281,250	\$ 139,587	\$ 141,663
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 281,250</b>	<b>\$ 139,587</b>	<b>\$ 141,663</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ -</b>	<b>\$ 281,250</b>	<b>\$ 139,587</b>	<b>\$ 141,663</b>
<b>EXPENDITURES</b>				
Personnel	\$ -	\$ 25,250	\$ 11,587	\$ 13,663
Professional Services	-	256,000	128,000	128,000
Educational Development	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 281,250</b>	<b>\$ 139,587</b>	<b>\$ 141,663</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE, SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

- 1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendment

	<b>Fiscal Year 2018-2019 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Grant Proceeds	\$ -	\$ -	\$ 281,250	\$ 139,587	\$ 141,663
Interest Income	-	-	-	-	-
<b>Total Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 281,250</b>	<b>\$ 139,587</b>	<b>\$ 141,663</b>
<b>EXPENDITURES</b>					
Personnel	\$ -	\$ -	\$ 25,250	\$ 11,587	\$ 13,663
Professional Services	-	-	256,000	128,000	128,000
Educational Development	-	-	-	-	-
Supplies	-	-	-	-	-
Equipment	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 281,250</b>	<b>\$ 139,587</b>	<b>\$ 141,663</b>



<b>FIRE ACADEMY FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ 10,783	\$ 18,861	\$ 18,861	\$ 32,304
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ 10,783</b>	<b>\$ 18,861</b>	<b>\$ 18,861</b>	<b>\$ 32,304</b>
<b>REVENUES:</b>				
Registration Fees	\$ 42,000	\$ 42,000	\$ 24,500	\$ 30,000
Miscellaneous Revenue	-	-	350	-
<b>Total Revenues</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>\$ 24,850</b>	<b>\$ 30,000</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 52,783</b>	<b>\$ 60,861</b>	<b>\$ 43,711</b>	<b>\$ 62,304</b>
<b>EXPENDITURES</b>				
Personnel	\$ 19,500	\$ 19,500	\$ 4,495	\$ 7,000
Uniforms & Clothing	484	484	-	1,000
Professional Services	1,398	1,398	75	1,025
Educational Development	15,942	15,942	6,837	9,500
<b>Total Expenditures</b>	<b>\$ 37,324</b>	<b>\$ 37,324</b>	<b>\$ 11,407</b>	<b>\$ 18,525</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ 15,459	\$ 23,537	\$ 32,304	\$ 43,779
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE, SEPTEMBER 30</b>	<b>\$ 15,459</b>	<b>\$ 23,537</b>	<b>\$ 32,304</b>	<b>\$ 43,779</b>

**Notes:**

- 1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-19 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Registration Fees	\$ 32,200	\$ 42,000	\$ 42,000	\$ 24,500	\$ 30,000
Miscellaneous Revenue	258	-	-	350	-
<b>Total Revenues:</b>	<b>\$ 32,458</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>\$ 24,850</b>	<b>\$ 30,000</b>
<b>EXPENDITURES</b>					
Personnel	\$ 9,401	\$ 19,500	\$ 19,500	\$ 4,495	\$ 7,000
Uniforms & Clothing	1,102	484	484	-	1,000
Professional Services	648	1,398	1,398	75	1,025
Educational Development	12,963	15,942	15,942	6,837	9,500
<b>Total Expenditures</b>	<b>\$ 24,114</b>	<b>\$ 37,324</b>	<b>\$ 37,324</b>	<b>\$ 11,407</b>	<b>\$ 18,525</b>



<b>RECORDS PRESERVATION FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ 59,869	\$ 62,076	\$ 62,076	\$ 69,576
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ 59,869</b>	<b>\$ 62,076</b>	<b>\$ 62,076</b>	<b>\$ 69,576</b>
<b>REVENUES:</b>				
Fees	\$ 7,000	\$ 7,000	\$ 7,750	\$ 7,000
Interest Income	-	-	-	-
<b>Total Revenues</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 7,750</b>	<b>\$ 7,000</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 66,869</b>	<b>\$ 69,076</b>	<b>\$ 69,826</b>	<b>\$ 76,576</b>
<b>EXPENDITURES</b>				
Supplies	-	-	-	-
Educational Development	-	3,000	250	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 250</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ 66,869	\$ 66,076	\$ 69,576	\$ 76,576
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE, SEPTEMBER 30</b>	<b>\$ 66,869</b>	<b>\$ 66,076</b>	<b>\$ 69,576</b>	<b>\$ 76,576</b>

**Notes:**

1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-19 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Fees	\$ 9,207	\$ 7,000	\$ 7,000	\$ 7,750	\$ 7,000
Interest Income	-	-	-	-	-
<b>Total Revenues:</b>	<b>\$ 9,207</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 7,750</b>	<b>\$ 7,000</b>
<b>EXPENDITURES</b>					
Supplies	\$ 683	\$ -	\$ -	\$ -	\$ -
Educational Development	-	-	-	-	-
Office Equipment	-	-	3,000	250	-
<b>Total Expenditures</b>	<b>\$ 683</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 250</b>	<b>\$ -</b>



<b>MUNICIPAL COURT SPECIAL REVENUE FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ 12,217	\$ 6,826	\$ 6,826	\$ 26,126
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ 12,217</b>	<b>\$ 6,826</b>	<b>\$ 6,826</b>	<b>\$ 26,126</b>
<b>REVENUES:</b>				
Fines & Fees	\$ 45,000	\$ 45,000	\$ 63,130	\$ 60,000
Interest Income	-	-	-	-
<b>Total Revenues</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 63,130</b>	<b>\$ 60,000</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 57,217</b>	<b>\$ 51,826</b>	<b>\$ 69,956</b>	<b>\$ 86,126</b>
<b>EXPENDITURES</b>				
Personnel	\$ 8,036	\$ 8,036	\$ 8,036	\$ 7,600
Professional Services	6,000	6,000	6,000	6,000
Software Maintenance	-	-	-	5,500
Information Technology Charges	29,294	29,294	29,294	36,779
Educational Development	250	250	250	2,900
Office Supplies	250	250	250	250
Computer Equipment	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 43,830</b>	<b>\$ 43,830</b>	<b>\$ 43,830</b>	<b>\$ 59,029</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ 13,387	\$ 7,996	\$ 26,126	\$ 27,097
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE , SEPTEMBER 30</b>	<b>\$ 13,387</b>	<b>\$ 7,996</b>	<b>\$ 26,126</b>	<b>\$ 27,097</b>

**Notes:**

1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-19 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Fines & Fees	\$ 39,505	\$ 45,000	\$ 45,000	\$ 63,130	\$ 60,000
Interest Income	-	-	-	-	-
<b>Total Revenues:</b>	<b>\$ 39,505</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 63,130</b>	<b>\$ 60,000</b>
<b>EXPENDITURES</b>					
Personnel	\$ 8,219	\$ 8,036	\$ 8,036	\$ 8,036	\$ 7,600
Professional Services	6,508	6,000	6,000	6,000	6,000
Software Maintenance	-	-	-	-	5,500
Information Technology Charges	29,294	29,294	29,294	29,294	36,779
Educational Development	250	250	250	250	2,900
Office Supplies	285	250	250	250	250
Computer Equipment	11,698	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 56,255</b>	<b>\$ 43,830</b>	<b>\$ 43,830</b>	<b>\$ 43,830</b>	<b>\$ 59,029</b>



<b>GCRAC TRAUMA GRANT FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-2021 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>				
Grant Proceeds	\$ 12,156	\$ 9,196	\$ 9,196	\$ 14,562
Interest Income	-	-	-	-
<b>Total Revenues</b>	<b>\$ 12,156</b>	<b>\$ 9,196</b>	<b>\$ 9,196</b>	<b>\$ 14,562</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 12,156</b>	<b>\$ 9,196</b>	<b>\$ 9,196</b>	<b>\$ 14,562</b>
<b>EXPENDITURES</b>				
Educational Development	\$ -	\$ -	\$ -	\$ -
Medical Supplies	12,156	1,996	1,996	14,562
Equipment	-	7,200	7,200	-
<b>Total Expenditures</b>	<b>\$ 12,156</b>	<b>\$ 9,196</b>	<b>\$ 9,196</b>	<b>\$ 14,562</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE, SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-19 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-2021 Original Budget</b>
<b>REVENUES</b>					
Grant Proceeds	\$ 10,673	\$ 12,156	\$ 9,196	\$ 9,196	\$ 14,562
Interest Income	-	-	-	-	-
<b>Total Revenues:</b>	<b>\$ 10,673</b>	<b>\$ 12,156</b>	<b>\$ 9,196</b>	<b>\$ 9,196</b>	<b>\$ 14,562</b>
<b>EXPENDITURES</b>					
Educational Development	\$ 1,231	\$ -	\$ -	\$ -	\$ -
Medical Supplies	6,787	12,156	1,996	1,996	14,562
Software Maintenance	-	-	-	-	-
Equipment	2,655	-	7,200	7,200	-
<b>Total Expenditures</b>	<b>\$ 10,673</b>	<b>\$ 12,156</b>	<b>\$ 9,196</b>	<b>\$ 9,196</b>	<b>\$ 14,562</b>



<b>GCRPC GRANT FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>				
Grant Proceeds	\$ -	\$ 152,138	\$ 152,138	\$ -
Interest Income	-	250	250	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 152,388</b>	<b>\$ 152,388</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ -</b>	<b>\$ 152,388</b>	<b>\$ 152,388</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Educational Development	\$ -	\$ -	\$ -	\$ -
Office Supplies - Licenses	-	-	-	-
Machinery & Tool Maintenance	-	21,260	21,260	-
Office Equipment	-	75,903	75,903	-
Computer Hardware / Software	-	23,736	23,736	-
Buildings & Improvements	-	31,489	31,489	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 152,388</b>	<b>\$ 152,388</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE , SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

- 1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-19 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Grant Proceeds	\$ 34,162	\$ -	\$ 152,138	\$ 152,138	\$ -
Interest Income	422	-	250	250	-
<b>Total Revenues:</b>	<b>\$ 34,584</b>	<b>\$ -</b>	<b>\$ 152,388</b>	<b>\$ 152,388</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Educational Development	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies - Licenses	-	-	-	-	-
Machinery & Equipment	29,850	-	21,260	21,260	-
Office Equipment	1,122	-	75,903	75,903	-
Computer Hardware / Software	1,586	-	23,736	23,736	-
Buildings & Improvements	2,026	-	31,489	31,489	-
<b>Total Expenditures</b>	<b>\$ 34,584</b>	<b>\$ -</b>	<b>\$ 152,388</b>	<b>\$ 152,388</b>	<b>\$ -</b>



<b>POLICE GRANTS FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>				
Grant Proceeds	\$ -	\$ 33,648	\$ 34,848	\$ -
Local Proceeds	-	1,443	1,444	-
Interest Income	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 35,092</b>	<b>\$ 36,292</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ -</b>	<b>\$ 35,092</b>	<b>\$ 36,292</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Personnel	\$ -	\$ 2,643	\$ 3,843	\$ -
Small Tools & Supplies	-	730	730	-
Office Supplies & Licenses	-	6,145	6,145	-
Educational Development	-	908	908	-
Mileage Reimbursement	-	-	-	-
Machinery & Equipment	-	716	716	-
Vehicles	-	23,950	23,950	-
Other Equipment	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 35,092</b>	<b>\$ 36,292</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE, SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

- 1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-2019 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Grant Proceeds	\$ 16,810	\$ -	\$ 33,648	\$ 34,848	\$ -
Local Proceeds	5,238	-	1,443	1,444	-
Interest Income	-	-	-	-	-
<b>Total Revenues:</b>	<b>\$ 22,048</b>	<b>\$ -</b>	<b>\$ 35,092</b>	<b>\$ 36,292</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Personnel	\$ 15,065	\$ -	\$ 2,643	\$ 3,843	\$ -
Small Tools & Supplies	3,598	-	730	730	-
Office Supplies & Licenses	-	-	6,145	6,145	-
Educational Development	-	-	908	908	-
Mileage Reimbursement	1,850	-	-	-	-
Vehicles	-	-	23,950	23,950	-
Machinery & Equipment	1,535	-	716	716	-
Other Equipment	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 22,048</b>	<b>\$ -</b>	<b>\$ 35,092</b>	<b>\$ 36,292</b>	<b>\$ -</b>



<b>LEOSE FIRE GRANT FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>				
Grant Proceeds	\$ -	\$ 3,005	\$ 3,005	\$ -
Interest Income	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 3,005</b>	<b>\$ 3,005</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ -</b>	<b>\$ 3,005</b>	<b>\$ 3,005</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Educational Development	\$ -	\$ 3,005	\$ 3,005	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 3,005</b>	<b>\$ 3,005</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE, SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-2019 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Grant Proceeds	\$ 567	\$ -	\$ 3,005	\$ 3,005	\$ -
Interest Income	-	-	-	-	-
<b>Total Revenues:</b>	<b>\$ 567</b>	<b>\$ -</b>	<b>\$ 3,005</b>	<b>\$ 3,005</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Educational Development	\$ 567	\$ -	\$ 3,005	\$ 3,005	\$ -
<b>Total Expenditures</b>	<b>\$ 567</b>	<b>\$ -</b>	<b>\$ 3,005</b>	<b>\$ 3,005</b>	<b>\$ -</b>



<i>LEOSE POLICE GRANT FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</i>	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Actual	Fiscal Year 2020-21 Original Budget
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>				
Grant Proceeds	\$ -	\$ 21,850	\$ 21,850	\$ -
Interest Income	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 21,850</b>	<b>\$ 21,850</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ -</b>	<b>\$ 21,850</b>	<b>\$ 21,850</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Educational Development	\$ -	\$ 21,850	\$ 21,850	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 21,850</b>	<b>\$ 21,850</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE, SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	Fiscal Year 2018-19 Actual Rev/Exp	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Actual	Fiscal Year 2020-21 Original Budget
<b>REVENUES</b>					
Grant Proceeds	\$ 11,662	\$ -	\$ 21,850	\$ 21,850	\$ -
Local Match	-	-	-	-	-
<b>Total Revenues:</b>	<b>\$ 11,662</b>	<b>\$ -</b>	<b>\$ 21,850</b>	<b>\$ 21,850</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Educational Development	\$ 11,662	\$ -	\$ 21,850	\$ 21,850	\$ -
<b>Total Expenditures</b>	<b>\$ 11,662</b>	<b>\$ -</b>	<b>\$ 21,850</b>	<b>\$ 21,850</b>	<b>\$ -</b>



<b>JUSTICE ASSISTANCE GRANT (JAG) FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>				
Grant Proceeds	\$ -	\$ 11,650	\$ 11,650	\$ -
Local Match	-	3,180	3,180	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 14,830</b>	<b>\$ 14,830</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ -</b>	<b>\$ 14,830</b>	<b>\$ 14,830</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Supplies	\$ -	\$ -	\$ -	\$ -
Communications & Equipment	-	14,830	14,830	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 14,830</b>	<b>\$ 14,830</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE, SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-19 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Local Proceeds	13,516	-	11,650	11,650	-
Local Match	12	-	3,180	3,180	-
<b>Total Revenues:</b>	<b>\$ 13,528</b>	<b>\$ -</b>	<b>\$ 14,830</b>	<b>\$ 14,830</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Supplies	\$ 13,528	\$ -	\$ -	\$ -	\$ -
Communications & Equipment	-	-	14,830	14,830	-
<b>Total Expenditures</b>	<b>\$ 13,528</b>	<b>\$ -</b>	<b>\$ 14,830</b>	<b>\$ 14,830</b>	<b>\$ -</b>



<b>K-9 UNIT PROGRAM FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>				
Grant Proceeds	\$ -	\$ 829	\$ 829	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 829</b>	<b>\$ 829</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ -</b>	<b>\$ 829</b>	<b>\$ 829</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Dog Supplies	\$ -	\$ 829	\$ 829	\$ -
Educational Development	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 829</b>	<b>\$ 829</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE , SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendment

	<b>Fiscal Year 2018-19 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Local Proceeds	-	-	829	829	-
<b>Total Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 829</b>	<b>\$ 829</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Dog Supplies	\$ -	\$ -	\$ 829	\$ 829	\$ -
Educational Development	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 829</b>	<b>\$ 829</b>	<b>\$ -</b>



<b>VICTORIA KIDS RECYCLE FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>				
Federal Grant Proceeds	\$ -	\$ -	\$ -	\$ -
Local Grant Proceeds	-	2,750	2,750	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ -</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Professional Services	\$ -	\$ 1,750	\$ 1,750	\$ -
Small Tools & Supplies	-	1,000	1,000	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE, SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-19 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Federal Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Local Grant Proceeds	-	-	2,750	2,750	-
<b>Total Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Professional Services	\$ -	\$ -	\$ 1,750	\$ 1,750	\$ -
Small Tools & Supplies	-	-	1,000	1,000	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ -</b>



<b>VECTOR CONTROL FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>				
Grant Proceeds	\$ -	\$ 1,900	\$ 1,900	\$ -
Local Match	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 1,900</b>	<b>\$ 1,900</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ -</b>	<b>\$ 1,900</b>	<b>\$ 1,900</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Botanical & Agriculture	\$ -	\$ -	\$ -	\$ -
Software Maintenance	-	-	-	-
Educational Development	-	1,900	1,900	-
Equipment	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,900</b>	<b>\$ 1,900</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE , SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-2019 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Grant Proceeds	\$ 80,125	\$ -	\$ 1,900	\$ 1,900	\$ -
Miscellaneous Revenue	-	-	-	-	-
<b>Total Revenues:</b>	<b>\$ 80,125</b>	<b>\$ -</b>	<b>\$ 1,900</b>	<b>\$ 1,900</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Botanical & Agriculture	\$ 13,050	\$ -	\$ -	\$ -	\$ -
Software Maintenance	915	-	-	-	-
Educational Development	-	-	1,900	1,900	-
Equipment	66,160	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 80,125</b>	<b>\$ -</b>	<b>\$ 1,900</b>	<b>\$ 1,900</b>	<b>\$ -</b>



<b>HOMELAND SECURITY GRANT FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>BEGINNING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
<b>TOTAL FUND BALANCE , OCTOBER 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>				
Grant Proceeds	\$ -	\$ 160,873	\$ 160,873	\$ -
Local Proceeds	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 160,873</b>	<b>\$ 160,873</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ -</b>	<b>\$ 160,873</b>	<b>\$ 160,873</b>	<b>\$ -</b>
<b>EXPENDITURES</b>				
Personnel	\$ -	\$ 16,000	\$ 16,000	\$ -
Uniforms	-	27,822	27,822	-
Other Equipment	-	117,051	117,051	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 160,873</b>	<b>\$ 160,873</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
<b>TOTAL FUND BALANCE, SEPTEMBER 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

1) Fiscal Year 2019-20 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	<b>Fiscal Year 2018-2019 Actual Rev/Exp</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>
<b>REVENUES</b>					
Grant Proceeds	\$ 80,102	\$ -	\$ 160,873	\$ 160,873	\$ -
Local Proceeds	-	-	-	-	-
<b>Total Revenues:</b>	<b>\$ 80,102</b>	<b>\$ -</b>	<b>\$ 160,873</b>	<b>\$ 160,873</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Personnel	\$ 16,792	\$ -	\$ 16,000	\$ 16,000	\$ -
Uniforms	62,010	-	27,822	27,822	-
Other Equipment	1,300	-	117,051	117,051	-
<b>Total Expenditures</b>	<b>\$ 80,102</b>	<b>\$ -</b>	<b>\$ 160,873</b>	<b>\$ 160,873</b>	<b>\$ -</b>



## Debt Service Fund

---

**This fund is used to account for the receipt and disbursement of funds utilized for the retirement of general obligation debt of the City, including general obligation bonds and certificates of obligations.**

---

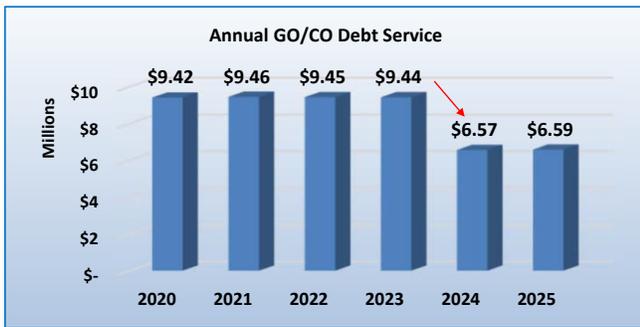


**DEBT SERVICE FUND  
PRO FORMA SCHEDULE OF  
FUND BALANCE POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs 2019-20 Projected Variance	Fiscal Year 2019-20 Original vs 2019-21 Original vs Variance
<b>BEGINNING FUND BALANCE</b>						
Reserved Fund Balance	\$ 1,094,813	\$ 1,196,519	\$ 1,196,519	\$ 1,136,663	\$ -	\$ 41,850
<b>Total Fund Balance, October 1</b>	<b>\$ 1,094,813</b>	<b>\$ 1,196,519</b>	<b>\$ 1,196,519</b>	<b>\$ 1,136,663</b>	<b>\$ -</b>	<b>\$ 41,850</b>
<b>REVENUES:</b>						
Current Taxes	\$ 9,233,567	\$ 9,233,567	\$ 9,192,016	\$ 9,181,542	\$ (41,551)	\$ (52,026)
Delinquent Taxes	110,000	110,000	100,000	110,000	(10,000)	-
Transfer from TXDOT Overpass Fund	3,226,463	3,210,629	3,210,629	-	-	(3,226,463)
Bond Proceeds - Escrow	-	5,750,000	5,750,000	-	-	-
Bond Proceeds - Premium	-	820,023	820,023	-	-	-
Interest Income	100,000	100,000	76,000	100,000	(24,000)	-
<b>Total Revenues</b>	<b>\$ 12,670,030</b>	<b>\$ 19,224,219</b>	<b>\$ 19,148,668</b>	<b>\$ 9,391,542</b>	<b>\$ (75,551)</b>	<b>\$ (3,278,489)</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 13,764,843</b>	<b>\$ 20,420,738</b>	<b>\$ 20,345,187</b>	<b>\$ 10,528,205</b>	<b>\$ (75,551)</b>	<b>\$ (3,236,638)</b>
<b>EXPENDITURES:</b>						
GO/CO Bond Payment	\$ 9,504,620	\$ 9,421,237	\$ 9,421,237	\$ 9,458,240	\$ -	\$ (46,380)
TXDOT Overpass Bond Payment	3,226,463	3,210,629	3,210,629	-	-	(3,226,463)
Bond Escrow Payment	-	6,434,290	6,434,290	-	-	-
Agent Fees	5,500	5,500	5,500	6,000	-	500
Issue Costs	-	131,367	131,367	-	-	-
Arbitrage Rebate	5,500	5,500	5,500	5,000	-	(500)
<b>Total Expenditures</b>	<b>\$ 12,742,083</b>	<b>\$ 19,208,524</b>	<b>\$ 19,208,524</b>	<b>\$ 9,469,240</b>	<b>\$ -</b>	<b>\$ (3,272,843)</b>
<b>ENDING FUND BALANCE</b>						
Reserved Fund Balance	\$ 1,022,760	\$ 1,212,215	\$ 1,136,664	\$ 1,058,965	\$ (75,551)	\$ 36,205
<b>Total Fund Balance, September 30</b>	<b>\$ 1,022,760</b>	<b>\$ 1,212,215</b>	<b>\$ 1,136,664</b>	<b>\$ 1,058,965</b>	<b>\$ (75,551)</b>	<b>\$ 36,205</b>
<b>Months of Reserves</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The FY 2021 Budget assumes the following: 1.1% growth in the taxable appraised values; overall tax rate of 61.15¢, same as last years; M&O tax rate of 36.58¢, increase of 0.41¢ ; debt tax rate of 24.57¢, decrease of 0.41¢; and, new construction improvements of \$27.5 million.
- 3) TXDOT Overpass Bond was paid-off.





**SUMMARY OF DEBT SERVICE CHARGES TO MATURITY  
GENERAL OBLIGATION BONDS AND CERTIFICATES OF OBLIGATION**

	Fiscal Year Ending September 30	Annual Debt Service	Interest	Principal	Principal Balance Outstanding
					\$ 65,630,000
	2020	\$ 9,421,237	\$ 2,486,237	\$ 6,935,000	58,695,000
	2021	9,458,240	2,268,240	7,190,000	51,505,000
	2022	9,445,035	2,000,035	7,445,000	44,060,000
	2023	9,435,250	1,720,250	7,715,000	36,345,000
	2024	6,568,188	1,438,188	5,130,000	31,215,000
	2025	6,589,144	1,224,144	5,365,000	25,850,000
	2026	6,584,144	999,144	5,585,000	20,265,000
	2027	4,799,119	764,119	4,035,000	16,230,000
	2028	4,005,406	590,406	3,415,000	12,815,000
	2029	3,999,356	454,356	3,545,000	9,270,000
	2030	3,984,031	324,031	3,660,000	5,610,000
	2031	1,619,438	189,438	1,430,000	4,180,000
	2032	1,616,288	141,288	1,475,000	2,705,000
	2033	1,356,425	91,425	1,265,000	1,440,000
	2034	719,375	49,375	670,000	770,000
2035	309,225	24,225	285,000	485,000	
2036	129,550	14,550	115,000	370,000	
2037	131,100	11,100	120,000	250,000	
2038	132,500	7,500	125,000	125,000	
2039	128,750	3,750	125,000	-	
		<b>\$ 80,431,801</b>	<b>\$ 14,801,801</b>	<b>\$ 65,630,000</b>	

**TAX INFORMATION:**

	FY2017 Tax Roll 2016	FY2018 Tax Roll 2017	FY2019 Tax Roll 2018	FY2020 Tax Roll 2019	FY2021 Tax Roll 2020
<b>Budgeted Tax Information</b>					
M&O Tax Rate	\$0.3385	\$0.3426	\$0.3597	\$0.3617	\$0.3658
Debt Tax Rate	\$0.2507	\$0.2526	\$0.2627	\$0.2498	\$0.2457
Total Tax Rate:	<b>\$0.5892</b>	<b>\$0.5952</b>	<b>\$0.6224</b>	<b>\$0.6115</b>	<b>\$0.6115</b>
Effective Tax Rate:	\$0.5892	\$0.5852	\$0.6224	\$0.5960	\$0.6122
Rollback Rate - per City Ordinance:	\$0.6273	\$0.6156	\$0.6496	\$0.6115	\$0.6208 (a)
Rollback Rate - per State:	\$0.6172	\$0.6056	\$0.6389	\$0.6218	\$0.6208 (a)
Cert. Net Taxable Appraised Values:	\$3,652,087,442	\$3,696,017,578	\$3,534,875,939	\$3,696,384,053	\$3,736,891,232
Frozen Taxable Appraised Values:	\$625,581,178	\$658,303,213	\$664,717,469	\$713,511,813	\$748,905,320
General Fund Property Tax Revenue:	\$ 14,808,292	\$ 15,226,849	\$ 15,359,248	\$ 16,106,139	\$ 16,568,109
Debt Service Fund Property Tax Revenue:	9,155,783	9,336,141	9,286,119	9,233,565	9,181,542
Total Property Tax Revenue:	<b>\$ 23,964,075</b>	<b>\$ 24,562,990</b>	<b>\$ 24,645,367</b>	<b>\$ 25,339,704</b>	<b>\$ 25,749,651</b>

(a) Voter-Approval-Tax Rate (Rollback Tax Rate) assumes a 3.5% increase on the No-New-Tax Rate M&O (M&O Effective Tax Rate), per S.B. 2.



**DEBT SERVICE FUND - REVENUE DETAIL**

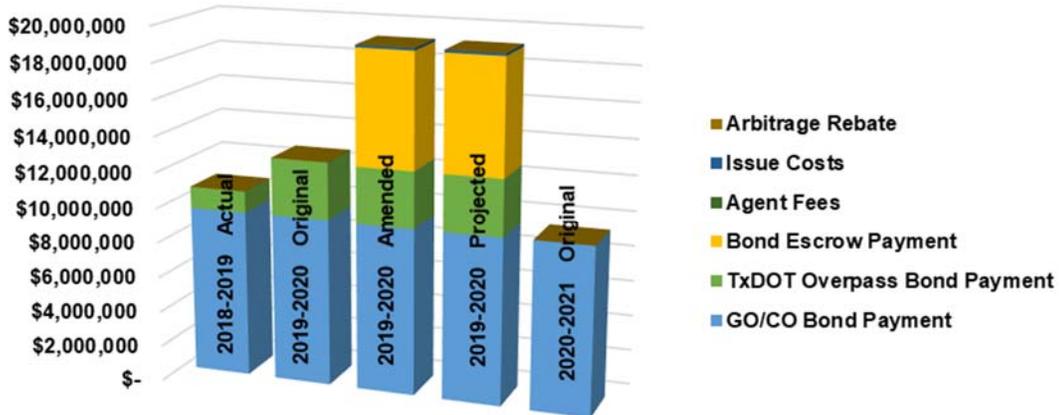
	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Taxes:</b>							
Current Taxes	\$ 9,285,256	\$ 9,233,567	\$ 9,233,567	\$ 9,192,016	\$ 9,181,542	\$ (52,026)	-0.6%
Delinquent Taxes	142,764	110,000	110,000	100,000	110,000	-	0.0%
<b>Taxes Sub-total:</b>	<b>\$ 9,428,020</b>	<b>\$ 9,343,567</b>	<b>\$ 9,343,567</b>	<b>\$ 9,292,016</b>	<b>\$ 9,291,542</b>	<b>\$ (52,026)</b>	<b>-0.6%</b>
<b>Other Charges:</b>							
Transfer from TxDOT Overpass Fund	\$ 1,216,558	\$ 3,226,463	\$ 3,210,629	\$ 3,210,629	\$ -	\$ (3,226,463)	-100.0%
Bond Proceeds - Escrow	-	-	5,750,000	5,750,000	-	-	0.0%
Bond Proceeds - Premium	-	-	820,023	820,023	-	-	0.0%
Interest Income	127,225	100,000	100,000	76,000	100,000	-	0.0%
<b>Other Charges Sub-total:</b>	<b>\$ 1,343,783</b>	<b>\$ 3,326,463</b>	<b>\$ 9,880,652</b>	<b>\$ 9,856,652</b>	<b>\$ 100,000</b>	<b>\$ (3,226,463)</b>	<b>-97.0%</b>
<b>Total Debt Service Fund Revenues:</b>	<b>\$ 10,771,803</b>	<b>\$ 12,670,030</b>	<b>\$ 19,224,219</b>	<b>\$ 19,148,668</b>	<b>\$ 9,391,542</b>	<b>\$ (3,278,489)</b>	<b>-25.9%</b>
<b>One-time Revenues:</b>							
No One-time Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Recurring Revenues:</b>	<b>\$ 10,771,803</b>	<b>\$ 12,670,030</b>	<b>\$ 19,224,219</b>	<b>\$ 19,148,668</b>	<b>\$ 9,391,542</b>	<b>\$ (52,026)</b>	<b>-0.4%</b>



The Debt Service Fund is used to account for the receipt and disbursement of funds utilized for the retirement of general obligation debt of the City, including general obligation bonds and certificates of obligations.

**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
GO/CO Bond Payment	\$ 9,487,369	\$ 9,504,620	\$ 9,421,237	\$ 9,421,237	\$ 9,458,240	\$ (46,380)	-0.5%
TxDOT Overpass Bond Payment	1,216,558	3,226,463	3,210,629	3,210,629	-	(3,226,463)	-100.0%
Bond Escrow Payment	-	-	6,434,290	6,434,290	-	-	0.0%
Agent Fees	4,800	5,500	5,500	5,500	6,000	500	9.1%
Issue Costs	-	-	131,367	131,367	-	-	0.0%
Arbitrage Rebate	4,710	5,500	5,500	5,500	5,000	(500)	-9.1%
<b>Total Expenditures:</b>	<b>\$ 10,713,437</b>	<b>\$ 12,742,083</b>	<b>\$ 19,208,524</b>	<b>\$ 19,208,524</b>	<b>\$ 9,469,240</b>	<b>\$ (3,272,843)</b>	<b>-25.7%</b>
<b>One-time Expenditures:</b>							
No One-time Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ 10,713,437</b>	<b>\$ 12,742,083</b>	<b>\$ 19,208,524</b>	<b>\$ 19,208,524</b>	<b>\$ 9,469,240</b>	<b>\$ (3,272,843)</b>	<b>-25.7%</b>
<b>Percent of Debt Service Fund:</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		





## **Governmental Construction Fund**

---

**This fund is used to account for all the revenues and expenditures obtained through the sale of general obligation bonds or certificates of obligation.**

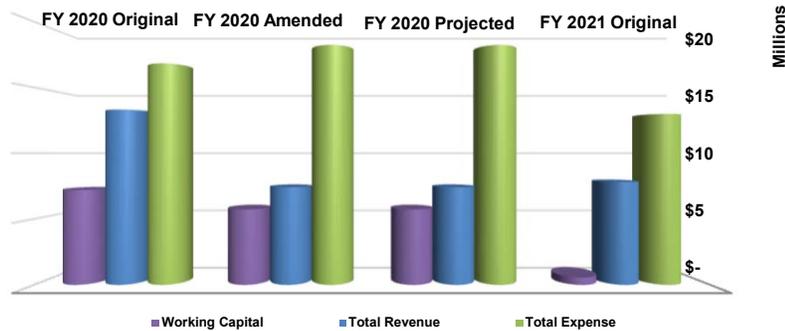
---



	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs 2019-20 Projected Variance	Fiscal Year 2019-20 Original vs 2019-21 Original Variance
<b>GOVERNMENTAL CONSTRUCTION FUND PRO FORMA OF FUND BALANCE POSITION</b>						
<b>BEGINNING FUND BALANCE</b>						
Reserve CIP Fund Balance	\$ 10,703,812	\$ 16,530,393	\$ 16,530,393	\$ 5,729,534	\$ -	\$ (4,974,278)
<b>Total Fund Balance, October 1</b>	<b>\$ 10,703,812</b>	<b>\$ 16,530,393</b>	<b>\$ 16,530,393</b>	<b>\$ 5,729,534</b>	<b>\$ -</b>	<b>\$ (4,974,278)</b>
<b>REVENUES:</b>						
Construction Fund	\$ 12,503,338	\$ 6,545,411	\$ 6,545,411	\$ 6,187,090	\$ -	\$ (6,316,248)
TXDOT Overpass Construction Fund	808,550	869,621	869,621	1,627,182	-	818,632
<b>Total Revenues</b>	<b>\$ 13,311,888</b>	<b>\$ 7,415,032</b>	<b>\$ 7,415,032</b>	<b>\$ 7,814,272</b>	<b>\$ -</b>	<b>\$ (5,497,616)</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 24,015,700</b>	<b>\$ 23,945,425</b>	<b>\$ 23,945,425</b>	<b>\$ 13,543,806</b>	<b>\$ -</b>	<b>\$ (10,471,894)</b>
<b>PROJECT EXPENDITURES:</b>						
Construction Fund	\$ 12,428,338	\$ 12,030,366	\$ 12,030,366	\$ 6,187,090	\$ -	\$ (6,241,248)
TXDOT Overpass Construction Fund	4,384,463	6,185,525	6,185,525	6,796,500	-	2,412,037
<b>Total Project Expenditures</b>	<b>\$ 16,812,801</b>	<b>\$ 18,215,891</b>	<b>\$ 18,215,891</b>	<b>\$ 12,983,590</b>	<b>\$ -</b>	<b>\$ (3,829,211)</b>
<b>ENDING FUND BALANCE</b>						
Reserve CIP Fund Balance	\$ 7,202,899	\$ 5,729,534	\$ 5,729,534	\$ 560,216	\$ -	\$ (6,642,683)
<b>Total Fund Balance, September 30</b>	<b>\$ 7,202,899</b>	<b>\$ 5,729,534</b>	<b>\$ 5,729,534</b>	<b>\$ 560,216</b>	<b>\$ -</b>	<b>\$ (6,642,683)</b>

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance.





	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs 2019-20 Projected Variance	Fiscal Year 2019-20 Original vs 2019-21 Original Variance
<b>CONSTRUCTION FUND PRO FORMA OF FUND BALANCE POSITION</b>						
<b>BEGINNING FUND BALANCE</b>						
Reserve CIP Fund Balance	\$ 94,980	\$ 5,538,589	\$ 5,538,589	\$ 53,634	\$ -	\$ (41,346)
<b>Total Fund Balance, October 1</b>	<b>\$ 94,980</b>	<b>\$ 5,538,589</b>	<b>\$ 5,538,589</b>	<b>\$ 53,634</b>	<b>\$ -</b>	<b>\$ (41,346)</b>
<b>REVENUES:</b>						
2019 Certificates of Obligation Bond	\$ 2,000,000	\$ 2,005,829	\$ 2,005,829	\$ -	\$ -	\$ (2,000,000)
TML Insurance Proceeds	-	23,491	23,491	-	-	-
Federal Hwy Grant Proceeds (FHWA)	-	400,482	400,482	-	-	-
Sales Tax Dev. Corporation Transfer	6,666,238	484,000	484,000	3,804,001	-	(2,862,237)
Utility Construction Fund Transfer	-	129,069	129,069	-	-	-
General Fund Transfer	3,762,100	2,296,211	2,296,211	2,383,089	-	(1,379,011)
TXDOT Overpass Fund Transfer	-	1,142,596	1,142,596	-	-	-
Interest Income	75,000	63,732	63,732	-	-	(75,000)
<b>Total Revenues</b>	<b>\$ 12,503,338</b>	<b>\$ 6,545,411</b>	<b>\$ 6,545,411</b>	<b>\$ 6,187,090</b>	<b>\$ -</b>	<b>\$ (6,316,248)</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 12,598,318</b>	<b>\$ 12,084,000</b>	<b>\$ 12,084,000</b>	<b>\$ 6,240,724</b>	<b>\$ -</b>	<b>\$ (6,357,594)</b>
<b>PROJECT EXPENDITURES:</b>						
Playground Shade Structure	\$ -	\$ 74,954	\$ 74,954	\$ -	\$ -	\$ -
Placedo Benavides Street	-	3,835,533	3,835,533	-	-	-
FY 2018 Residential Street Program	-	147,961	147,961	-	-	-
FY 2019 Residential Street Program	-	1,080,060	1,080,060	-	-	-
Juan Linn (Ben J. to Ben W.) Street	-	54,064	54,064	-	-	-
City Hall & Police Dept. Elevator	-	328,044	328,044	-	-	-
City Hall Chiller	-	180,000	180,000	-	-	-
Stolz Street	-	500,000	500,000	-	-	-
Traffic Signal - FHWA	-	500,603	500,603	-	-	-
Duck Pond Design	-	106,716	106,716	-	-	-
Pickle Ball Court	-	3,500	3,500	-	-	-
Riverside Golf Course Pump	-	11,413	11,413	-	-	-
Boulevard Park Playground Equipment	-	78,690	78,690	-	-	-
FY 2020 Seal Coat Program	1,301,181	1,259,569	1,259,569	-	-	(1,301,181)
FY 2020 Residential Street Program	4,460,919	2,984,642	2,984,642	-	-	(4,460,919)
Vine Street (Mock. to Red River)	1,384,785	-	-	-	-	(1,384,785)
Crestwood Dr. (Navarro to Main)	3,420,350	300,000	300,000	3,120,350	-	(300,000)
Downtown Business District Overlay	1,861,103	-	-	-	-	(1,861,103)
Airline Street Mills & Overlay	-	184,000	184,000	683,651	-	683,651
FY 2021 Seal Coat Program	-	-	-	1,333,089	-	1,333,089
FY 2021 Residential Street Program	-	-	-	1,050,000	-	1,050,000
TXDOT Overpass Fund Transfer - FHWA	-	400,482	400,482	-	-	-
General Fund Transfer	-	135	135	-	-	-
<b>Total Project Expenditures</b>	<b>\$ 12,428,338</b>	<b>\$ 12,030,366</b>	<b>\$ 12,030,366</b>	<b>\$ 6,187,090</b>	<b>\$ -</b>	<b>\$ (6,241,248)</b>
<b>ENDING FUND BALANCE</b>						
Reserve CIP Fund Balance	\$ 169,980	\$ 53,634	\$ 53,634	\$ 53,634	\$ -	\$ (116,346)
<b>Total Fund Balance, September 30</b>	<b>\$ 169,980</b>	<b>\$ 53,634</b>	<b>\$ 53,634</b>	<b>\$ 53,634</b>	<b>\$ -</b>	<b>\$ (116,346)</b>

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance.



	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs 2019-20 Projected Variance	Fiscal Year 2019-20 Original vs 2019-21 Original Variance
<b>TXDOT OVERPASS CONSTRUCTION FUND PRO FORMA SCHEDULE OF FUND BALANCE POSITION</b>						
<b>BEGINNING FUND BALANCE</b>						
Reserve CIP Fund Balance	\$ 10,608,832	\$ 10,991,804	\$ 10,991,804	\$ 5,675,900	\$ -	\$ (4,932,932)
<b>Total Fund Balance, October 1</b>	<b>\$ 10,608,832</b>	<b>\$ 10,991,804</b>	<b>\$ 10,991,804</b>	<b>\$ 5,675,900</b>	<b>\$ -</b>	<b>\$ (4,932,932)</b>
<b>REVENUES:</b>						
County of Victoria - TxDOT Overpass	\$ 292,182	\$ 292,182	\$ 292,182	\$ 292,182	\$ -	\$ -
Federal Hwy Grant Proceeds (FHWA)	316,368	-	-	-	-	(316,368)
Trust & Agency	-	-	-	300,000	-	-
Texas Parks & Wildlife Department Grant	-	-	-	1,000,000	-	1,000,000
Utility Construction Fund Transfer	-	62,500	62,500	-	-	-
Construction Fund 3037 Transfer (FHWA)	-	400,482	400,482	-	-	-
Interest Income	200,000	114,457	114,457	35,000	-	(165,000)
<b>Total Revenues</b>	<b>\$ 808,550</b>	<b>\$ 869,621</b>	<b>\$ 869,621</b>	<b>\$ 1,627,182</b>	<b>\$ -</b>	<b>\$ 518,632</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 11,417,382</b>	<b>\$ 11,861,425</b>	<b>\$ 11,861,425</b>	<b>\$ 7,303,082</b>	<b>\$ -</b>	<b>\$ (4,114,300)</b>
<b>PROJECT EXPENDITURES:</b>						
OPEB Trust	\$ 158,000	\$ 158,000	\$ 158,000	\$ 158,000	\$ -	\$ -
Compensation Plan Study	-	125,000	125,000	-	-	-
Land Use Study	-	49,000	49,000	-	-	-
Development Code Study & Update	-	250,000	250,000	-	-	-
Long Tree Acre Street & Drainage	-	-	-	4,000,000	-	4,000,000
Riverside Park Splash Pad	-	-	-	1,000,000	-	1,000,000
Soccer Field	-	250,000	250,000	-	-	-
Riverside Park Duck Pond	-	-	-	1,250,000	-	1,250,000
Professional Services	-	-	-	388,500	-	388,500
Debt Service Fund Transfer	3,226,463	3,210,929	3,210,929	-	-	(3,226,463)
Health Fund Transfer	1,000,000	1,000,000	1,000,000	-	-	(1,000,000)
Construction Fund Transfer-Traffic	-	500,603	500,603	-	-	-
Construction Fund Transfer-Stolz St.	-	500,000	500,000	-	-	-
Construction Fund Transfer-Elevators	-	81,993	81,993	-	-	-
Construction Fund Transfer-Chillers	-	60,000	60,000	-	-	-
<b>Total Project Expenditures</b>	<b>\$ 4,384,463</b>	<b>\$ 6,185,525</b>	<b>\$ 6,185,525</b>	<b>\$ 6,796,500</b>	<b>\$ -</b>	<b>\$ 2,412,037</b>
<b>ENDING FUND BALANCE</b>						
Reserve CIP Fund Balance	\$ 7,032,919	\$ 5,675,900	\$ 5,675,900	\$ 506,582	\$ -	\$ (6,526,337)
<b>Total Fund Balance, September 30</b>	<b>\$ 7,032,919</b>	<b>\$ 5,675,900</b>	<b>\$ 5,675,900</b>	<b>\$ 506,582</b>	<b>\$ -</b>	<b>\$ (6,526,337)</b>

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance.



**GOVERNMENTAL CONSTRUCTION FUND - REVENUE DETAIL**

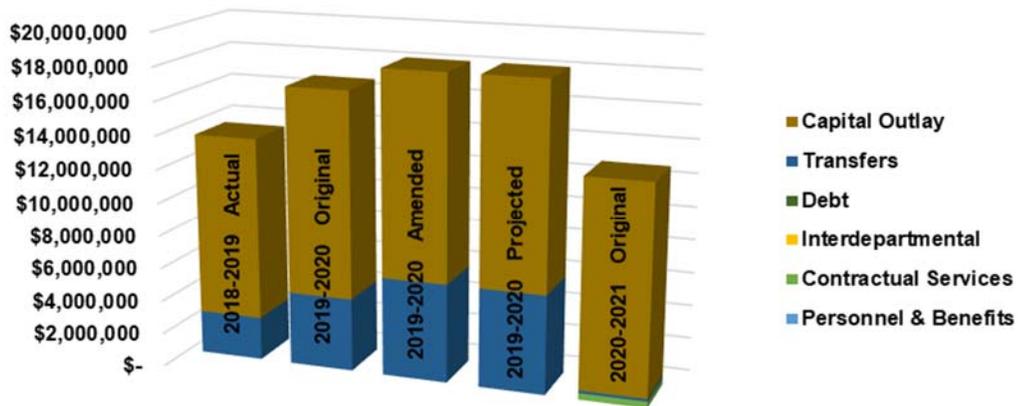
	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Taxes:</b>							
Transfer from Sales Tax	\$ 10,313,581	\$ 6,666,238	\$ 484,000	\$ 484,000	\$ 3,804,001	\$ (2,862,237)	-42.9%
<b>Taxes Sub-total:</b>	<b>\$ 10,313,581</b>	<b>\$ 6,666,238</b>	<b>\$ 484,000</b>	<b>\$ 484,000</b>	<b>\$ 3,804,001</b>	<b>\$ (2,862,237)</b>	<b>-42.9%</b>
<b>Other Charges:</b>							
Transfer from General Fund	\$ 2,785,288	\$ 3,762,100	\$ 2,296,211	\$ 2,296,211	\$ 2,383,089	\$ (1,379,011)	-36.7%
Transfer from Construction Fund	-	-	1,734,648	1,734,648	-	-	0.0%
Grant Proceeds	74,954	316,368	400,482	400,482	1,000,000	683,632	216.1%
Trust & Agency	-	-	-	-	300,000	300,000	0.0%
Insurance Proceeds	-	-	23,491	23,491	-	-	0.0%
Certificates of Obligation	-	2,000,000	2,005,829	2,005,829	-	(2,000,000)	-100.0%
TxDOT Overpass	11,128,902	292,182	292,182	292,182	292,182	-	0.0%
Interest Income	186,475	275,000	178,189	178,189	35,000	(240,000)	-87.3%
<b>Other Charges Sub-total:</b>	<b>\$ 14,175,619</b>	<b>\$ 6,645,650</b>	<b>\$ 6,931,032</b>	<b>\$ 6,931,032</b>	<b>\$ 4,010,271</b>	<b>\$ (2,635,379)</b>	<b>-39.7%</b>
<b>Total Governmental Construction Fund Revenues:</b>	<b>\$ 24,489,200</b>	<b>\$ 13,311,888</b>	<b>\$ 7,415,032</b>	<b>\$ 7,415,032</b>	<b>\$ 7,814,272</b>	<b>\$ (5,497,616)</b>	<b>-41.3%</b>
<b>One-time Revenues:</b>							
Taxes	\$ 10,313,581	\$ 6,666,238	\$ 484,000	\$ 484,000	\$ 3,804,001	(2,862,237)	-42.9%
Other Charges	14,175,619	6,645,650	6,931,032	6,931,032	4,010,271	(2,635,379)	-39.7%
<b>Total One-time Revenues:</b>	<b>\$ 24,489,200</b>	<b>\$ 13,311,888</b>	<b>\$ 7,415,032</b>	<b>\$ 7,415,032</b>	<b>\$ 7,814,272</b>	<b>\$ (5,497,616)</b>	<b>-41.3%</b>
<b>Total Recurring Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



The Capital Projects Fund is used to account for financial resources to be used for acquisition or construction of major capital facilities or equipment.

**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenditures	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contractual Services	-	-	-	-	388,500	388,500	100.0%
Interdepartmental	-	-	-	-	-	-	0.0%
Debt	-	-	-	-	-	-	0.0%
Transfers	2,591,115	4,384,463	5,912,142	5,912,142	158,000	(4,226,463)	-96.4%
Capital Outlay	10,974,699	12,428,338	12,303,749	12,303,749	12,437,090	8,752	0.1%
<b>Total Expenditures:</b>	<b>\$ 13,565,814</b>	<b>\$ 16,812,801</b>	<b>\$ 18,215,891</b>	<b>\$ 18,215,891</b>	<b>\$ 12,983,590</b>	<b>\$ (3,829,211)</b>	<b>-22.8%</b>
<b>One-time Expenditures:</b>							
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ 388,500	\$ 388,500	100.0%
Transfers	2,591,115	4,384,463	5,912,142	5,912,142	158,000	(4,226,463)	-96.4%
Capital Outlay	10,974,699	12,428,338	12,303,749	12,303,749	12,437,090	8,752	0.1%
<b>Total One-time Expenditures:</b>	<b>\$ 13,565,814</b>	<b>\$ 16,812,801</b>	<b>\$ 18,215,891</b>	<b>\$ 18,215,891</b>	<b>\$ 12,983,590</b>	<b>\$ (3,829,211)</b>	<b>-22.8%</b>
<b>One-time as % of Department:</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		
<b>Total Recurring Expenditures:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Percent of Governmental Construction Fund:</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		





## **Enterprise Funds**

---

**The purpose of enterprise funds is to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the City is that the costs of providing the services to the general public on a continuing basis be financed or recovered primarily through user charges. City of Victoria Enterprise Funds include the following:**

**Water/Wastewater Fund  
700 Main Center Fund  
Community Center Fund  
Environmental Services Fund  
Softball Complex Fund  
Riverside Golf Course Fund**

---



## **Water/Wastewater Fund**

---

**The Water/Wastewater Enterprise Fund is established to account for the provision of water and wastewater services to the residents of the City and some residents of the County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, maintenance, operations, billing and collection, financing and related debt service. Departments accounted for in this fund include:**

- Utility Billing Office**
- Water Department**
- Water Plant**
- Wastewater Department**
- Wastewater Treatment Plant**
- Pretreatment Department**
- Environmental**
- Debt Service**
- Utility Construction**

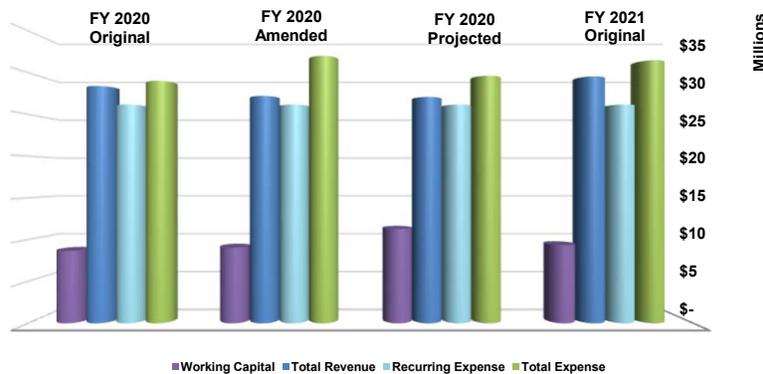


**WATER/WASTEWATER FUND  
COMBINED PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 9,185,330	\$ 10,293,702	\$ 10,293,702	\$ 11,296,427	\$ -	\$ 2,111,097
Designated Working Capital	-	2,644,616	2,644,616	-	-	-
Reserved Working Capital	80,094	902,334	902,334	10,391	-	(69,703)
<b>Total Working Capital, October 1</b>	<b>\$ 9,265,424</b>	<b>\$ 13,840,652</b>	<b>\$ 13,840,652</b>	<b>\$ 11,306,818</b>	<b>\$ -</b>	<b>\$ 2,041,394</b>
<b>REVENUES</b>						
Operating Fund - Charges for Services:						
Water Department	\$ 14,043,000	\$ 14,043,000	\$ 14,092,350	\$ 14,130,000	\$ 49,350	\$ 87,000
Wastewater Department	12,590,500	12,590,500	12,493,514	12,526,500	(96,986)	(64,000)
Miscellaneous - Operating	347,972	347,972	274,783	365,000	(73,189)	17,028
Construction Fund	1,401,500	211,026	211,026	2,504,000	-	1,102,500
<b>Total Revenues</b>	<b>\$ 28,382,972</b>	<b>\$ 27,192,498</b>	<b>\$ 27,071,673</b>	<b>\$ 29,525,500</b>	<b>\$ (120,825)</b>	<b>\$ 1,142,528</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 37,648,396</b>	<b>\$ 41,033,150</b>	<b>\$ 40,912,325</b>	<b>\$ 40,832,318</b>	<b>\$ (120,825)</b>	<b>\$ 3,183,922</b>
<b>EXPENSES:</b>						
Operating Fund						
UBO Department Appropriations	\$ 911,296	\$ 921,696	\$ 902,127	\$ 1,039,565	\$ (19,569)	\$ 128,269
Water Department Appropriations	4,178,929	5,525,938	4,254,266	4,864,552	(1,271,671)	685,623
Water Plant Appropriations	3,828,774	4,274,566	4,124,031	3,869,228	(150,535)	40,454
Wastewater Department Appropriations	3,017,107	4,250,279	3,514,990	3,347,435	(735,289)	330,328
Wastewater Treatment Plant Appropriations	2,863,860	3,012,785	2,880,650	3,823,852	(132,135)	959,992
Pre-Treatment Department Appropriations	618,987	699,864	676,097	748,318	(23,767)	129,331
Environmental Department Appropriations	98,648	110,648	69,878	105,002	(40,770)	6,354
Non-Departmental Appropriations	2,833,571	2,833,571	2,836,601	3,104,740	3,030	271,169
Debt Service Fund Appropriations	9,244,219	9,244,219	9,243,899	8,045,938	(320)	(1,198,281)
Construction Fund Appropriations	1,400,000	1,102,969	1,102,969	2,514,391	-	1,114,391
<b>Total Expenses</b>	<b>\$ 28,995,391</b>	<b>\$ 31,976,534</b>	<b>\$ 29,605,507</b>	<b>\$ 31,463,022</b>	<b>\$ (2,371,027)</b>	<b>\$ 2,467,631</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 8,571,411	\$ 9,046,225	\$ 11,296,427	\$ 9,369,296	\$ 2,250,202	\$ 797,885
Designated Working Capital	-	-	-	-	-	-
Reserved Working Capital	81,594	10,391	10,391	-	-	(81,594)
<b>Total Working Capital, September 30</b>	<b>\$ 8,653,005</b>	<b>\$ 9,056,616</b>	<b>\$ 11,306,818</b>	<b>\$ 9,369,296</b>	<b>\$ 2,250,202</b>	<b>\$ 716,291</b>
<b>Months of Reserves</b>	<b>4</b>	<b>3</b>	<b>5</b>	<b>4</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance (excess amount over the minimum Working Capital Balance requirement).



<b>WATER/WASTEWATER FUND OPERATING PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION</b>	<b>Fiscal Year 2019-2020 Original Budget</b>	<b>Fiscal Year 2019-2020 Amended Budget</b>	<b>Fiscal Year 2019-2020 Projected Actual</b>	<b>Fiscal Year 2020-2021 Original Budget</b>	<b>Fiscal Year 2019-20 Amended vs. Projected Variance</b>	<b>Fiscal Year Original 2020-21 vs 2019-20 Variance</b>
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 9,185,330	\$ 10,293,702	\$ 10,293,702	\$ 11,296,427	\$ -	\$ 2,111,097
Designated Working Capital	-	2,644,616	2,644,616	-	-	-
<b>Total Working Capital, October 1</b>	<b>\$ 9,185,330</b>	<b>\$ 12,938,318</b>	<b>\$ 12,938,318</b>	<b>\$ 11,296,427</b>	<b>\$ -</b>	<b>\$ 2,111,097</b>
<b>REVENUES:</b>						
Water Department	\$ 14,043,000	\$ 14,043,000	\$ 14,092,350	\$ 14,130,000	\$ 49,350	\$ 87,000
Wastewater Department	12,590,500	12,590,500	12,493,514	12,526,500	(96,986)	(64,000)
Miscellaneous - Operating	347,972	347,972	274,783	365,000	(73,189)	17,028
<b>Total Revenues</b>	<b>\$ 26,981,472</b>	<b>\$ 26,981,472</b>	<b>\$ 26,860,647</b>	<b>\$ 27,021,500</b>	<b>\$ (120,825)</b>	<b>\$ 40,028</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 36,166,802</b>	<b>\$ 39,919,790</b>	<b>\$ 39,798,965</b>	<b>\$ 38,317,927</b>	<b>\$ (120,825)</b>	<b>\$ 2,151,125</b>
<b>EXPENSES:</b>						
UBO Department Expense	\$ 911,296	\$ 921,696	\$ 902,127	\$ 1,039,565	\$ (19,569)	\$ 128,269
Water Department Expense	4,178,929	5,525,938	4,254,266	4,864,552	(1,271,671)	685,623
Water Plant Expense	3,828,774	4,274,566	4,124,031	3,869,228	(150,535)	40,454
Wastewater Department Expense	3,017,107	4,250,279	3,514,990	3,347,435	(735,289)	330,328
Wastewater Treatment Plant Expense	2,863,860	3,012,785	2,880,650	3,823,852	(132,135)	959,992
Pre-Treatment Depart. Expense	618,987	699,864	676,097	748,318	(23,767)	129,331
Environmental Depart. Expense	98,648	110,648	69,878	105,002	(40,770)	6,354
Non-Departmental Expense	2,833,571	2,833,571	2,836,601	3,104,740	3,030	271,169
Transfer to Debt Service Fund	9,244,219	9,244,219	9,243,899	8,045,938	(320)	(1,198,281)
<b>Total Expenses</b>	<b>\$ 27,595,391</b>	<b>\$ 30,873,565</b>	<b>\$ 28,502,538</b>	<b>\$ 28,948,631</b>	<b>\$ (2,371,027)</b>	<b>\$ 1,353,240</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 8,571,411	\$ 9,046,225	\$ 11,296,427	\$ 9,369,296	\$ 2,250,202	\$ 797,885
<b>Total Working Capital, September 30</b>	<b>\$ 8,571,411</b>	<b>\$ 9,046,225</b>	<b>\$ 11,296,427</b>	<b>\$ 9,369,296</b>	<b>\$ 2,250,202</b>	<b>\$ 797,885</b>
<b>Months of Reserves</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>4</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance (excess amount over the minimum Working Capital Balance requirement).





<b>WATER/WASTEWATER FUND DEBT SERVICE PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION</b>	<b>Fiscal Year 2019-2020 Original Budget</b>	<b>Fiscal Year 2019-2020 Amended Budget</b>	<b>Fiscal Year 2019-2020 Projected Actual</b>	<b>Fiscal Year 2020-2021 Original Budget</b>	<b>Fiscal Year 2019-20 Amended vs. Projected Variance</b>	<b>Fiscal Year Original 2020-21 vs 2019-20 Variance</b>
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Designated Working Capital	-	-	-	-	-	-
Reserved Working Capital	-	-	-	-	-	-
<b>Total Working Capital, October 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES</b>						
Transfer From Operating Fund	\$ 9,244,219	\$ 9,244,219	\$ 9,243,899	\$ 8,045,938	\$ (320)	\$ (1,198,281)
<b>Total Revenues</b>	<b>\$ 9,244,219</b>	<b>\$ 9,244,219</b>	<b>\$ 9,243,899</b>	<b>\$ 8,045,938</b>	<b>\$ (320)</b>	<b>\$ (1,198,281)</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 9,244,219</b>	<b>\$ 9,244,219</b>	<b>\$ 9,243,899</b>	<b>\$ 8,045,938</b>	<b>\$ (320)</b>	<b>\$ (1,198,281)</b>
<b>EXPENSES</b>						
Principal Payment	\$ 7,425,000	\$ 7,425,000	\$ 7,425,000	\$ 6,490,000	\$ -	\$ (935,000)
Interest Expense	1,809,494	1,809,494	1,809,494	1,546,338	-	(263,156)
Agent Fees	4,000	4,000	4,600	4,600	600	600
Issue Cost	-	-	-	-	-	-
Arbitrage	5,725	5,725	4,805	5,000	(920)	(725)
Refunding Bond Payment	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 9,244,219</b>	<b>\$ 9,244,219</b>	<b>\$ 9,243,899</b>	<b>\$ 8,045,938</b>	<b>\$ (320)</b>	<b>\$ (1,198,281)</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Designated Working Capital	-	-	-	-	-	-
Reserved Working Capital	-	-	-	-	-	-
<b>Total Working Capital, September 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (320)</b>	<b>\$ (1,198,281)</b>

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance (excess amount over the minimum Working Capital Balance requirement).

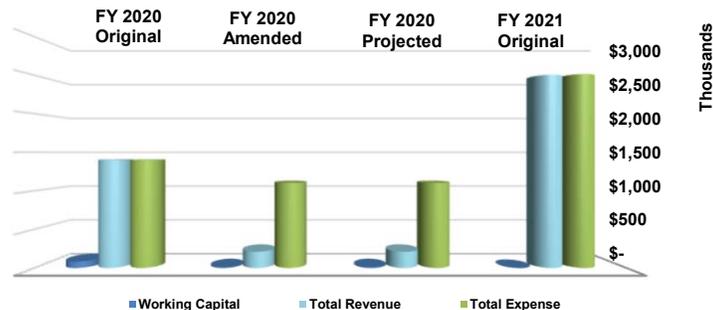


**UTILITY CONSTRUCTION FUND  
COMBINED PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>BEGINNING WORKING CAPITAL</b>						
Reserved CIP Working Capital	\$ 80,094	\$ 902,334	\$ 902,334	\$ 10,391	\$ -	\$ (69,703)
<b>Total Working Capital, October 1</b>	<b>\$ 80,094</b>	<b>\$ 902,334</b>	<b>\$ 902,334</b>	<b>\$ 10,391</b>	<b>\$ -</b>	<b>\$ (69,703)</b>
<b>REVENUES:</b>						
Transfer - Sales Tax Dev. Corporation	\$ 200,000	\$ 200,000	\$ 200,000	\$ 2,500,000	\$ -	\$ 2,300,000
Transfer - Water/Wastewater Fund	1,200,000	-	-	-	-	(1,200,000)
Interest Income	1,500	11,026	11,026	4,000	-	2,500
<b>Total Revenues</b>	<b>\$ 1,401,500</b>	<b>\$ 211,026</b>	<b>\$ 211,026</b>	<b>\$ 2,504,000</b>	<b>\$ -</b>	<b>\$ 1,102,500</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 1,481,594</b>	<b>\$ 1,113,360</b>	<b>\$ 1,113,360</b>	<b>\$ 2,514,391</b>	<b>\$ -</b>	<b>\$ 1,032,797</b>
<b>PROJECT EXPENSES:</b>						
Aquifer Storage & Recovery Design	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ (200,000)
Downtown Utility Ph IV #4, #5, #6	-	571,057	571,057	-	-	-
Navarro Median Utility Improvement	-	87,618	87,618	-	-	-
Water Tower #6 Rehab	-	4,350	4,350	-	-	-
N. Heights Ph VII Utility Improvement	1,200,000	-	-	-	-	(1,200,000)
Aquifer Storage & Recovery Assessment	-	245,948	245,948	-	-	-
Odem Street WWP Permit	-	965	965	-	-	-
Aquifer Storage & Recovery Construction	-	-	-	2,500,000	-	2,500,000
Fund 3036 Transfer - Comp. Plan Study	-	62,500	62,500	-	-	-
Fund 3037 Transfer - HVAC Chiller	-	120,000	120,000	-	-	-
Fund 3037 Transfer - Elevator	-	9,069	9,069	-	-	-
Water/Wastewater Fund Transfer	-	1,461	1,461	319	-	319
Sales Tax Dev. Corporation Transfer	-	-	-	14,072	-	14,072
<b>Total Project Expenses</b>	<b>\$ 1,400,000</b>	<b>\$ 1,102,969</b>	<b>\$ 1,102,969</b>	<b>\$ 2,514,391</b>	<b>\$ -</b>	<b>\$ 1,114,391</b>
<b>ENDING WORKING CAPITAL</b>						
Reserved CIP Working Capital	\$ 81,594	\$ 10,391	\$ 10,391	\$ -	\$ -	\$ (81,594)
<b>Total Working Capital, September 30</b>	<b>\$ 81,594</b>	<b>\$ 10,391</b>	<b>\$ 10,391</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (81,594)</b>

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance (excess amount over the minimum Working Capital Balance requirement).





<b>UTILITY CONSTRUCTION FUND FUND 3046 PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION</b>	<b>Fiscal Year 2019-2020 Original Budget</b>	<b>Fiscal Year 2019-2020 Amended Budget</b>	<b>Fiscal Year 2019-2020 Projected Actual</b>	<b>Fiscal Year 2020-2021 Original Budget</b>	<b>Fiscal Year 2019-20 Amended vs. Projected Variance</b>	<b>Fiscal Year Original 2020-21 vs 2019-20 Variance</b>
<b>BEGINNING WORKING CAPITAL</b>						
Reserved for Capital Improvement Projects	\$ 80,094	\$ 902,334	\$ 902,334	\$ 10,391	\$ -	\$ (69,703)
<b>Total Working Capital, October 1</b>	<b>\$ 80,094</b>	<b>\$ 902,334</b>	<b>\$ 902,334</b>	<b>\$ 10,391</b>	<b>\$ -</b>	<b>\$ (69,703)</b>
<b>REVENUES</b>						
Sales Tax Development Corporation	\$ -	\$ 200,000	\$ 200,000	\$ 2,500,000	\$ -	\$ 2,500,000
Transfer from Water/Wastewater Fund	1,200,000	-	-	-	-	(1,200,000)
Interest Income	1,500	9,565	9,565	4,000	-	2,500
<b>Total Revenues</b>	<b>\$ 1,201,500</b>	<b>\$ 209,565</b>	<b>\$ 209,565</b>	<b>\$ 2,504,000</b>	<b>\$ -</b>	<b>\$ 1,302,500</b>
<b>TOTAL FUNDS AVAILABLE</b>						
	<b>\$ 1,281,594</b>	<b>\$ 1,111,899</b>	<b>\$ 1,111,899</b>	<b>\$ 2,514,391</b>	<b>\$ -</b>	<b>\$ 1,232,797</b>
<b>EXPENSES:</b>						
Downtown Utility Ph IV Project #4, #5, #6	\$ -	\$ 571,057	\$ 571,057	\$ -	\$ -	\$ -
Navarro Median Utility Improvement Project	-	87,618	87,618	-	-	-
Water Tower #6 Rehab Project	-	4,350	4,350	-	-	-
North Heights Ph VII Utility Improvement Project	1,200,000	-	-	-	-	(1,200,000)
ASR - Assessment Project	-	245,948	245,948	-	-	-
Odem Street WWP Permit Project	-	965	965	-	-	-
Transfer to Fund 3036 - Comp. Plan Study	-	62,500	62,500	-	-	-
Transfer to Fund 3037 - HVAC Chiller Project	-	120,000	120,000	-	-	-
Transfer to Fund 3037 - Elevator Project	-	9,069	9,069	-	-	-
ASR Construction Phase	-	-	-	2,500,000	-	2,500,000
Transfer to Water/Wastewater Utility Fund	-	-	-	319	-	319
Transfer to Sales Tax Development Corp.	-	-	-	14,072	-	14,072
<b>Total Expenses</b>	<b>\$ 1,200,000</b>	<b>\$ 1,101,507</b>	<b>\$ 1,101,507</b>	<b>\$ 2,514,391</b>	<b>\$ -</b>	<b>\$ 1,314,391</b>
<b>ENDING WORKING CAPITAL</b>						
Reserved for Capital Improvement Projects	\$ 81,594	\$ 10,391	\$ 10,391	\$ -	\$ -	\$ (81,594)
<b>Total Working Capital, September 30</b>	<b>\$ 81,594</b>	<b>\$ 10,391</b>	<b>\$ 10,391</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (81,594)</b>

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance (excess amount over the minimum Working Capital Balance requirement).



**UTILITY CONSTRUCTION FUND  
TWDB BONDS FUND 3044 PRO FORMA  
SCHEDULE OF WORKING CAPITAL POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>BEGINNING WORKING CAPITAL</b>						
Reserved for Capital Improvement Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Working Capital, October 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES</b>						
Sales Tax Development Corporation	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ (200,000)
Interest Income	-	1,461	1,461	-	-	-
<b>Total Revenues</b>	<b>\$ 200,000</b>	<b>\$ 1,461</b>	<b>\$ 1,461</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (200,000)</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 200,000</b>	<b>\$ 1,461</b>	<b>\$ 1,461</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (200,000)</b>
<b>EXPENSES:</b>						
Aquifer Storage & Recovery Ph III Design	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ (200,000)
Transfer to Water/Wastewater Fund	-	1,461	1,461	-	-	-
<b>Total Expenses</b>	<b>\$ 200,000</b>	<b>\$ 1,461</b>	<b>\$ 1,461</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (200,000)</b>
<b>ENDING WORKING CAPITAL</b>						
Reserved for Capital Improvement Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Working Capital, September 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance (excess amount over the minimum Working Capital Balance requirement).



**WATER/WASTEWATER FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

**REVENUE VARIANCE COMMENTS:**

<b>Revenue Categories</b>	<b>Fiscal Year 2019-2020 Amended</b>	<b>Fiscal Year 2019-2020 Projected</b>	<b>Variance</b>	<b>Comments</b>
1. Water Sales	\$ 13,838,000	\$ 13,946,850	\$ 108,850	• During Fiscal Year 2018, Council was presented a 5-year utility rate study; and, based on the study, the City went from a 7-tier variable rate structure to a 4-tier variable rate structure in Fiscal Year 2019. Fiscal Year 2019 water sales came in under budget by \$161K due to weather. For Fiscal Year 2020, water sales were expected to come in \$109K over budget.
2. Wastewater Sales	12,038,000	11,812,384	(225,616)	• During Fiscal Year 2018, Council was presented a 5-year utility rate study; and, based on the study, the City went from a 7-tier variable rate structure to a 4-tier variable rate structure in Fiscal Year 2019. Fiscal Year 2019 wastewater sales came in \$134K under budget. This will be the second year that the wastewater sales are coming in under budget. For Fiscal Year 2021, wastewater sales have been adjusted to reflect past and current trends.
3. Industrial Surcharges	450,000	370,000	(80,000)	• Mainly due to less business activity and COVID-19.
4. Interest Income	180,000	105,500	(74,500)	• Due to the economic effect of COVID-19.
5. Net Other Revenue	475,472	625,913	150,441	
<b>Total:</b>	<b>\$ 26,981,472</b>	<b>\$ 26,860,647</b>	<b>\$ (120,825)</b>	

**EXPENSE VARIANCE COMMENTS:**

<b>Expense Categories</b>	<b>Fiscal Year 2019-2020 Amended</b>	<b>Fiscal Year 2019-2020 Projected</b>	<b>Variance</b>	<b>Comments</b>
1. Personnel Services	\$ 5,849,191	\$ 5,703,441	\$ (145,750)	• The net result of overtime and vacancies.
2. Supplies	504,971	448,875	(56,097)	• Mainly due to fuel cost.
3. Light & Heating	1,142,700	1,083,500	(59,200)	• Due to weather pattern.
4. Water/Sewer Mains	3,653,811	1,691,155	(1,962,656)	• Due to the following CIP Projects: • \$1.15M North Heights PH VII Project was moved to Fiscal Year 2021; • \$634K Airline Utility Replacement Project was moved to Fiscal Year 2021; • North Heights PH V Project came in \$104K under contract; and, • Emergency mains replacement budget is expected to come in \$75K under budget.
5. Net Other Expenses	19,722,891	19,575,568	(147,324)	
<b>Total:</b>	<b>\$ 30,873,565</b>	<b>\$ 28,502,538</b>	<b>\$ (2,371,027)</b>	



**WATER/WASTEWATER FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020	2020-2021		
	Original	Original		
1. Water Sales	\$ 13,838,000	\$ 13,950,000	\$ 112,000	• Due to Fiscal Year 2020 trend.
2. Wastewater Sales	12,038,000	11,812,400	(225,600)	• Adjusted to past and current billing trends.
3. Industrial Surcharges	450,000	400,000	(50,000)	• Adjusted to past and current billing trends.
4. Wastewater Hauler Fees	66,000	279,100	213,100	• Adjusted to past and current billing trends.
5. Interest Income	180,000	115,000	(65,000)	• Due to the economic effect of COVID-19.
6. Salvage Sales	135,000	90,000	(45,000)	• Due to replacing backhoe equipment.
7. Net Other Revenue	274,472	375,000	100,528	• Mainly due to COVID-19 Fund transfer (payroll reimbursement).
<b>Total:</b>	<b>\$ 26,981,472</b>	<b>\$ 27,021,500</b>	<b>\$ 40,028</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020	2020-2021		
	Original	Original		
1. Personnel Services	\$ 5,849,191	\$ 6,052,974	\$ 203,783	• The net result of baseline adjustments, health premium increase and adding 1/5 or \$14K funding for a Grant Administrator (Finance Department Staff).
2. Supplies	517,453	488,625	(28,828)	• Mainly due to fuel cost.
3. Equipment Maintenance	679,803	846,199	166,396	• Due to implementing various maintenance projects such as replacing control valves, pump repairs, adding soft starts to pumps, well maintenance, replacing Auma Actuator, replacing various pump sensors, and replacing pump meter heads.
4. Professional Services	685,395	941,418	256,023	• Increase is mainly due to the following: <ul style="list-style-type: none"> <li>• Annual mowing contract budget was moved to other structure maintenance budget;</li> <li>• UBO billing software billing; Basin Water Stop repairs;</li> <li>• Inspection of 4 concrete ground water storage tanks;</li> <li>• SCADA modernization and up-grade; Wastewater Plant Local Limit Permit (EPA mandates); and, other state mandates.</li> </ul>
5. Internal Services Chrg.	1,203,491	1,612,412	408,921	• Mainly due to the following increases in internal service charges: <ul style="list-style-type: none"> <li>• \$199K vehicle replacement charges - due to one time expense;</li> <li>• \$56K information technology charges - increase in software maintenance;</li> <li>• \$120K building services overhead charges - new internal service charge;</li> <li>• \$24K building services maintenance charges - new internal service charge; and,</li> <li>• \$65K custodial services overhead charges - new internal service charge.</li> </ul>
6. Transfer to General Fund	2,594,900	2,703,900	109,000	• Due to City's 10 percent inter-fund transfer policy.
7. Debt Service	9,234,494	8,036,338	(1,198,156)	• Per the debt service amortization schedule.
8. Water/Sewer Mains	1,700,000	2,183,758	483,758	• Mainly due to moving North Heights Ph VII and Airline Utility Replacement Projects from Fiscal Year 2020 to Fiscal Year 2021.
9. Machinery & Equip.	279,816	1,210,955	931,139	• Due to adding a fine screen at the old wastewater regional plant - one-time expense of \$960K.
10. Net Other Expenses	4,850,848	4,872,051	21,203	
<b>Total:</b>	<b>\$ 27,595,391</b>	<b>\$ 28,948,631</b>	<b>\$ 1,353,240</b>	



**WATER/WASTEWATER OPERATING FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

	Fiscal Year 2016-2017 Original Budget	Fiscal Year 2017-2018 Original Budget	Fiscal Year 2018-2019 Original Budget	Fiscal Year 2019-20 Original Budget	Fiscal Year 2020-21 Original Budget
<b>BUDGETARY BASELINE ANALYSIS:</b>					
UBO Department Expense	\$ 872,408	\$ 984,758	\$ 913,930	\$ 911,296	\$ 1,039,565
Water Department Expense	3,830,311	3,648,914	3,927,003	4,178,929	4,864,552
Water Plant Expense	3,527,264	4,074,922	3,819,048	3,828,774	3,869,228
Wastewater Department Expense	2,900,157	2,814,374	3,517,735	3,017,107	3,347,435
Wastewater Treatment Plant Expense	5,081,744	4,679,915	2,559,429	2,863,860	3,823,852
Pre-Treatment Depart. Expense	327,932	552,044	607,847	618,987	748,318
Environmental Depart. Expense	111,096	101,096	105,648	98,648	105,002
Non-Departmental Expense	2,766,446	2,771,851	3,131,833	2,833,571	3,104,740
Transfer to Debt Service Fund	9,352,555	9,302,098	9,263,715	9,244,219	8,045,938
<b>Total Budgeted Expenses:</b>	<b>\$ 28,769,913</b>	<b>\$ 28,929,972</b>	<b>\$ 27,846,188</b>	<b>\$ 27,595,391</b>	<b>\$ 28,948,631</b>

<b>One-Time Expenses:</b>					
UBO Department Expense	\$ -	\$ 14,917	\$ -	\$ -	\$ 86,500
Water Department Expense	356,375	269,293	330,500	589,700	1,194,056
Water Plant Expense	185,193	1,017,403	441,300	476,534	565,520
Wastewater Department Expense	303,175	224,862	564,369	180,000	407,111
Wastewater Treatment Plant Expense	2,319,200	2,089,092	34,600	162,450	1,057,640
Pre-Treatment Depart. Expense	75,000	3,729	-	11,185	110,750
Environmental Depart. Expense	-	-	-	-	-
Non-Departmental Expense	-	-	333,334	14,000	20,000
Transfer to Debt Service Fund	-	-	-	-	-
<b>Total One-Time Expenses:</b>	<b>\$ 3,238,943</b>	<b>\$ 3,619,296</b>	<b>\$ 1,704,103</b>	<b>\$ 1,433,869</b>	<b>\$ 3,441,577</b>

<b>Recurring Baseline Budget:</b>					
UBO Department Expense	\$ 872,408	\$ 969,841	\$ 913,930	\$ 911,296	\$ 953,065
Water Department Expense	3,473,936	3,379,621	3,596,503	3,589,229	3,670,496
Water Plant Expense	3,342,071	3,057,519	3,377,748	3,352,240	3,303,708
Wastewater Department Expense	2,596,982	2,589,512	2,953,366	2,837,107	2,940,324
Wastewater Treatment Plant Expense	2,762,544	2,590,823	2,524,829	2,701,410	2,766,212
Pre-Treatment Depart. Expense	252,932	548,315	607,847	607,802	637,568
Environmental Depart. Expense	111,096	101,096	105,648	98,648	105,002
Non-Departmental Expense	2,766,446	2,771,851	2,798,499	2,819,571	3,084,740
Transfer to Debt Service Fund	9,352,555	9,302,098	9,263,715	9,244,219	8,045,938
<b>Total Baseline Expenses:</b>	<b>\$ 25,530,970</b>	<b>\$ 25,310,676</b>	<b>\$ 26,142,085</b>	<b>\$ 26,161,522</b>	<b>\$ 25,507,054</b>

**BALANCED BUDGET ANALYSIS:**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance
<b>WATER/WASTEWATER FUND OPERATING FUND</b>					
Total Expense	\$ 27,595,391	\$ 30,873,565	\$ 28,502,538	\$ 28,948,631	\$ 1,353,240
Total One-Time Expense	(1,433,869)	(1,433,869)	(1,433,869)	(3,441,577)	(2,007,708)
Total Carryover Encumbrance	-	(2,644,616)	(2,644,616)	-	-
<b>Total Recurring Expense</b>	<b>\$ 26,161,522</b>	<b>\$ 26,795,080</b>	<b>\$ 24,424,054</b>	<b>\$ 25,507,054</b>	<b>\$ (654,468)</b>
Total Revenue	\$ 26,981,472	\$ 26,981,472	\$ 26,860,647	\$ 27,021,500	\$ 40,028
Total One-time Revenue	(157,822)	(157,822)	(157,822)	(240,000)	(82,178)
<b>Total Recurring Revenue</b>	<b>\$ 26,823,650</b>	<b>\$ 26,823,650</b>	<b>\$ 26,702,825</b>	<b>\$ 26,781,500</b>	<b>\$ (42,150)</b>
<b>Recurring Revenue ≥ Recurring Exp.</b>	<b>\$ 662,128</b>	<b>\$ 28,570</b>	<b>\$ 2,278,772</b>	<b>\$ 1,274,446</b>	<b>\$ 612,318</b>

**MINIMUM WORKING CAPITAL BALANCE ANALYSIS:**

Total Working Capital, September 30	\$ 8,571,411	\$ 9,046,225	\$ 11,296,427	\$ 9,369,296	\$ 797,885
Total Minimum Working Capital, Sept. 30	6,898,848	7,718,391	7,125,635	7,237,158	338,310
<b>Total Excess Working Capital, Sept. 30</b>	<b>\$ 1,672,563</b>	<b>\$ 1,327,833</b>	<b>\$ 4,170,792</b>	<b>\$ 2,132,138</b>	<b>\$ 459,575</b>



**WATER/WASTEWATER FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

**FULL-TIME STAFFING:**

Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Variance
95	95	95	95	0

**ACTUAL WATER/WASTEWATER REVENUES:**

	Fiscal Year 2015-2016 Actual	Fiscal Year 2016-2017 Actual	Fiscal Year 2017-2018 Actual	Fiscal Year 2018-2019 Actual	Fiscal Year 2019-2020 Projected
Water Sales	\$ 12,793,821	\$ 12,829,474	\$ 13,138,264	\$ 13,676,601	\$ 13,946,850
Wastewater Sales	12,039,054	11,949,949	11,997,272	11,904,221	11,812,384
<b>Total Water/Wastewater Sales</b>	<b>\$ 24,832,875</b>	<b>\$ 24,779,423</b>	<b>\$ 25,135,536</b>	<b>\$ 25,580,822</b>	<b>\$ 25,759,234</b>
Water/Wastewater Application Fees	208,730	157,790	167,480	145,920	97,500
Industrial Surcharges Fees	624,894	473,840	471,344	399,349	370,000
Other Fees	168,214	172,488	156,160	221,506	359,130
Interest Income	33,315	80,311	138,183	178,501	105,500
Salvage & Property Sales	64,697	-	370,119	62,758	135,000
Miscellaneous	26,436	47,487	10,832	16,653	10,000
Transfer from Utility Construction Fund	-	-	-	283,945	1,461
Transfer from Workers' Comp. Fund	-	-	-	-	22,822
<b>Total:</b>	<b>\$ 25,959,161</b>	<b>\$ 25,711,339</b>	<b>\$ 26,449,654</b>	<b>\$ 26,889,454</b>	<b>\$ 26,860,647</b>

**WATER/WASTEWATER UTILITY RATES:**

Water & Wastewater Base Rates			Water & Wastewater Base Rates		
Meter Size	FY 2020 Water "Base Rates"	FY 2020 Sewer "Base Rates"	Meter Size	FY 2021 Water "Base Rates"	FY 2021 Sewer "Base Rates"
¾"	\$18.21	\$22.68	¾"	\$18.21	\$22.68
1"	\$45.55	\$56.71	1"	\$45.55	\$56.71
1 ½"	\$91.07	\$113.44	1 ½"	\$91.07	\$113.44
2"	\$145.72	\$181.48	2"	\$145.72	\$181.48
3"	\$291.44	\$362.97	3"	\$291.44	\$362.97
4"	\$455.37	\$567.13	4"	\$455.37	\$567.13
6"	\$910.73	\$1,134.25	6"	\$910.73	\$1,134.25
8"	\$2,913.33	\$3,629.61	8"	\$2,913.33	\$3,629.61
10"	\$4,553.64	\$5,670.27	10"	\$4,553.64	\$5,670.27

Water & Wastewater Variable Rates			Water & Wastewater Variable Rates		
Gallons Per Month	FY 2020 Water Variable Rates	FY 2020 Sewer Variable Rates	Gallons Per Month	FY 2021 Water Variable Rates	FY 2021 Sewer Variable Rates
0 – 2,000	-	-	0 – 2,000	-	-
3,000 – 10,000	\$2.25	\$2.50	3,000 – 10,000	\$2.25	\$2.50
11,000 – 25,000	\$2.50	\$2.55	11,000 – 25,000	\$2.50	\$2.55
> 25,000	\$3.15	\$2.75	> 25,000	\$3.15	\$2.75

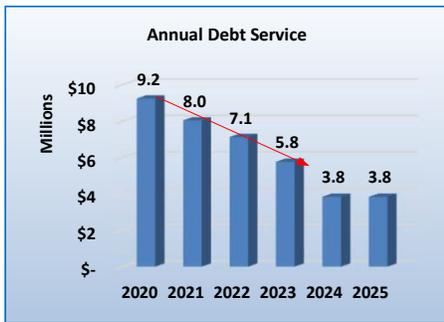
Connections		
Fiscal Year	Water	Sewer
2015	23,136	21,395
2016	22,802	21,254
2017	22,966	21,455
2018	22,919	21,397
2019	22,980	21,460
<b>Average</b>	<b>22,961</b>	<b>21,392</b>



**SUMMARY OF DEBT SERVICE CHARGES TO MATURITY  
REVENUE UTILITY BONDS**

**DEBT AMORTIZATION SCHEDULE**

	Fiscal Year Ending September 30	Annual Debt Service	Interest	Principal	Principal Balance Outstanding
					\$ 49,760,000
2020		\$ 9,234,494	\$ 1,809,494	\$ 7,425,000	42,335,000
2021		8,036,338	1,546,338	6,490,000	35,845,000
2022		7,120,088	1,335,088	5,785,000	30,060,000
2023		5,759,213	1,174,213	4,585,000	25,475,000
2024		3,839,488	1,054,488	2,785,000	22,690,000
2025		3,835,006	945,006	2,890,000	19,800,000
2026		3,840,013	820,013	3,020,000	16,780,000
2027		3,838,947	688,947	3,150,000	13,630,000
2028		3,376,375	561,375	2,815,000	10,815,000
2029		2,184,456	459,456	1,725,000	9,090,000
2030		2,184,419	374,419	1,810,000	7,280,000
2031		2,184,972	284,972	1,900,000	5,380,000
2032		1,644,619	204,619	1,440,000	3,940,000
2033		1,393,775	138,775	1,255,000	2,685,000
2034		1,396,100	81,100	1,315,000	1,370,000
2035		1,397,400	27,400	1,370,000	-
		<b>\$ 61,265,703</b>	<b>\$ 11,505,703</b>	<b>\$ 49,760,000</b>	



**UTILITY CONSTRUCTION FUND - PROJECTS:**

Project / Activity Name	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget
Downtown Utility Ph IV Project #4, #5, #6	\$ -	\$ 571,057	\$ 571,057	\$ -
Navarro Median Utility Improvement Project	-	87,618	87,618	-
Water Tower #6 Rehab Project	-	4,350	4,350	-
North Heights Ph VII Utility Improvement Project	1,200,000	-	-	-
ASR - Assessment Project	200,000	245,948	245,948	-
Odem Street WWP Permit Project	-	965	965	-
Transfer to Fund 3036 - Comp. Plan Study	-	62,500	62,500	-
Transfer to Fund 3037 - HVAC Chiller Project	-	120,000	120,000	-
Transfer to Fund 3037 - Elevator Project	-	9,069	9,069	-
ASR Construction Phase	-	-	-	2,500,000
Transfer to Water/Wastewater Utility Fund	-	1,461	1,461	319
Transfer to Sales Tax Development Corp.	-	-	-	14,072
<b>Total:</b>	<b>\$ 1,400,000</b>	<b>\$ 1,102,969</b>	<b>\$ 1,102,969</b>	<b>\$ 2,514,391</b>



**WATER/WASTEWATER FUND  
PRO FORMA SCHEDULE OF  
DEBT COVERAGE RATIO**

	Fiscal Year 2018-19 Audited Actual	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Actual	Fiscal Year 2020-21 Original Budget
<b>Total Revenues From Operating Fund</b>	<b>\$ 26,889,454</b>	<b>\$ 26,981,472</b>	<b>\$ 26,981,472</b>	<b>\$ 26,860,647</b>	<b>\$ 27,021,500</b>
<b>Total Operating Expenses From Operating Fund</b>	<b>\$ 18,450,893</b>	<b>\$ 18,351,172</b>	<b>\$ 21,629,346</b>	<b>\$ 19,258,639</b>	<b>\$ 20,902,693</b>
<b>Less:</b>					
Capital Outlays	\$ 4,313,489	\$ 3,245,474	\$ 6,084,791	\$ 4,119,481	\$ 4,870,127
Transfers to Other Funds	3,223,758	2,638,900	2,638,900	2,638,900	2,733,900
<b>Adjusted Operating Expenses From Operating Fund</b>	<b>\$ 10,913,645</b>	<b>\$ 12,466,798</b>	<b>\$ 12,905,655</b>	<b>\$ 12,500,259</b>	<b>\$ 13,298,665</b>
<b>Net Revenues Available For Debt Service</b>	<b>\$ 15,975,809</b>	<b>\$ 14,514,674</b>	<b>\$ 14,075,817</b>	<b>\$ 14,360,389</b>	<b>\$ 13,722,835</b>
<b>Annual Debt Service</b>	<b>\$ 9,253,990</b>	<b>\$ 9,234,494</b>	<b>\$ 9,234,494</b>	<b>\$ 9,234,494</b>	<b>\$ 8,036,338</b>
<b>Average Total Debt Service</b>	<b>\$ 4,148,217</b>	<b>\$ 3,829,106</b>	<b>\$ 3,829,106</b>	<b>\$ 3,829,106</b>	<b>\$ 3,468,747</b>
<b>Max Annual Debt Service</b>	<b>\$ 9,253,991</b>	<b>\$ 9,234,495</b>	<b>\$ 9,234,495</b>	<b>\$ 9,234,495</b>	<b>\$ 8,036,338</b>
<b>Debt Coverage Ratio - Annual Debt Service</b>	<b>1.726</b>	<b>1.572</b>	<b>1.524</b>	<b>1.555</b>	<b>1.708</b>
<b>Debt Coverage Ratio - Average Annual Debt Service</b>	<b>3.851</b>	<b>3.791</b>	<b>3.676</b>	<b>3.750</b>	<b>3.956</b>
<b>Debt Coverage Ratio - Max Annual Debt Service</b>	<b>1.726</b>	<b>1.572</b>	<b>1.524</b>	<b>1.555</b>	<b>1.708</b>
<b>Operations - the greater of Tech. Default Test:</b>					
(a) 1.25 times the Average Annual Debt Coverage Ratio;	\$ 5,185,271	\$ 4,786,383	\$ 4,786,383	\$ 4,786,383	\$ 4,335,934
(b) 1.10 times the Max Annual Debt Coverage Ratio	\$ 10,179,390	\$ 10,157,945	\$ 10,157,945	\$ 10,157,945	\$ 8,839,972
<b>Operations Fund - Reserve Fund Test:</b>					
1.35 times the Average Annual Debt Coverage Ratio	\$ 5,600,093	\$ 5,169,293	\$ 5,169,293	\$ 5,169,293	\$ 4,682,808



**WATER/WASTEWATER FUND - REVENUE DETAIL**

	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Charges for Services :</b>							
Water Sales	\$ 13,676,601	\$ 13,838,000	\$ 13,838,000	\$ 13,946,850	\$ 13,950,000	\$ 112,000	0.8%
Water Applications	107,670	125,000	125,000	65,500	100,000	(25,000)	-20.0%
Turn On Charges	94,940	80,000	80,000	80,000	80,000	-	0.0%
Sewer Sales	11,904,221	12,038,000	12,038,000	11,812,384	11,812,400	(225,600)	-1.9%
Sewer Applications	38,250	36,500	36,500	32,000	35,000	(1,500)	-4.1%
Unbilled Industrial Surcharges	399,349	450,000	450,000	370,000	400,000	(50,000)	-11.1%
Hauler Fees	126,566	66,000	66,000	279,130	279,100	213,100	322.9%
<b>Charges for Services Sub-total:</b>	<b>\$ 26,347,597</b>	<b>\$ 26,633,500</b>	<b>\$ 26,633,500</b>	<b>\$ 26,585,864</b>	<b>\$ 26,656,500</b>	<b>\$ 23,000</b>	<b>0.1%</b>
<b>Miscellaneous:</b>							
Interest Income From Operating Fund	\$ 178,501	\$ 180,000	\$ 180,000	\$ 105,500	\$ 115,000	\$ (65,000)	-36.1%
Other Miscellaneous Revenues	16,653	10,000	10,000	10,000	10,000	-	0.0%
Returned Check Fees	-	150	150	-	-	(150)	-100.0%
Convenience Fee Charges	-	-	-	-	-	-	0.0%
Salvage and Material Sales	62,758	135,000	135,000	135,000	90,000	(45,000)	-33.3%
Sale of Public Buildings & Land	-	-	-	-	-	-	0.0%
Proceeds from Bond Refunding	-	-	-	-	-	-	0.0%
Transfer from Construction Fund - 3044	283,945	-	-	1,461	-	-	0.0%
Transfer from Workers' Comp. Fund	-	22,822	22,822	22,822	-	(22,822)	-100.0%
Transfer from COVID-19 Fund	-	-	-	-	150,000	150,000	0.0%
<b>Miscellaneous Total:</b>	<b>\$ 541,857</b>	<b>\$ 347,972</b>	<b>\$ 347,972</b>	<b>\$ 274,783</b>	<b>\$ 365,000</b>	<b>\$ 17,028</b>	<b>4.9%</b>
<b>Total Water/Wastewater Fund Revenues:</b>	<b>\$ 26,889,454</b>	<b>\$ 26,981,472</b>	<b>\$ 26,981,472</b>	<b>\$ 26,860,647</b>	<b>\$ 27,021,500</b>	<b>\$ 40,028</b>	<b>0.1%</b>
<b>One-time Revenues:</b>							
Salvage and Material Sales	\$ 62,758	\$ 135,000	\$ 135,000	\$ 135,000	\$ 90,000	\$ (45,000)	-33.3%
Transfer from COVID-19 Fund	-	-	-	-	150,000	150,000	0.0%
Transfer from Workers' Comp. Fund	-	22,822	22,822	22,822	-	(22,822)	-100.0%
<b>Total One-time Revenues:</b>	<b>\$ 62,758</b>	<b>\$ 157,822</b>	<b>\$ 157,822</b>	<b>\$ 157,822</b>	<b>\$ 240,000</b>	<b>\$ 82,178</b>	<b>52.1%</b>
<b>Total Recurring Revenues:</b>	<b>\$ 26,826,696</b>	<b>\$ 26,823,650</b>	<b>\$ 26,823,650</b>	<b>\$ 26,702,825</b>	<b>\$ 26,781,500</b>	<b>\$ (42,150)</b>	<b>-0.2%</b>



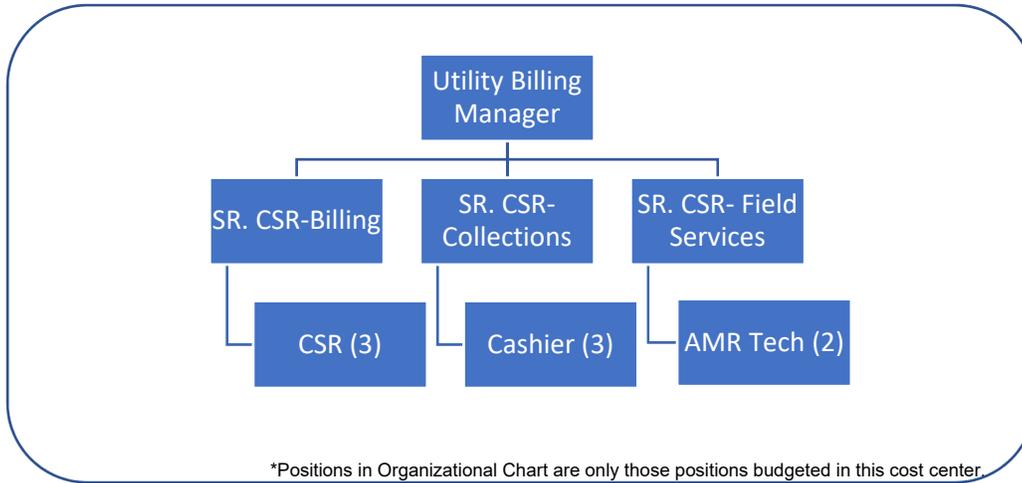
<b>WATER/WASTEWATER FUND TOTAL EXPENSE BY CLASSIFICATION</b>	<b>Fiscal Year 2018-19 Actual Expenses</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Expenses</b>	<b>Fiscal Year 2020-21 Original Budget</b>	<b>Fiscal Year 20-21 vs 19-20 Variance</b>	<b>Fiscal Year 20-21 vs 19-20 Percent</b>
<b>Expenses:</b>							
Personnel & Benefits	\$ 5,544,143	\$ 5,849,191	\$ 5,849,191	\$ 5,703,441	\$ 6,052,974	\$ 203,783	3.5%
Supplies	1,356,145	1,500,411	1,541,520	1,480,423	1,476,796	(23,615)	-1.6%
Maintenance	1,055,769	1,570,094	1,757,361	1,721,044	1,696,707	126,613	8.1%
Contractual Services	2,025,726	2,586,105	2,785,516	2,687,263	2,896,903	310,798	12.0%
Other Charges	101,594	141,561	151,532	88,052	138,816	(2,745)	-1.9%
Interdepartmental	1,139,781	1,330,744	1,695,291	1,699,077	1,745,607	414,863	31.2%
Transfers	3,223,758	2,638,900	2,638,900	2,638,900	2,733,900	95,000	3.6%
Capital	4,003,976	2,734,166	5,210,036	3,240,440	4,160,989	1,426,823	52.2%
Debt Service	9,266,145	9,244,219	9,244,219	9,243,899	8,045,938	(1,198,281)	-13.0%
<b>Total Expense:</b>	<b>\$ 27,717,038</b>	<b>\$ 27,595,391</b>	<b>\$ 30,873,565</b>	<b>\$ 28,502,538</b>	<b>\$ 28,948,631</b>	<b>\$ 1,353,240</b>	<b>4.9%</b>

<b>WATER/WASTEWATER FUND TOTAL EXPENSE BY COST CENTER</b>	<b>Fiscal Year 2018-19 Actual Expenses</b>	<b>Fiscal Year 2019-20 Original Budget</b>	<b>Fiscal Year 2019-20 Amended Budget</b>	<b>Fiscal Year 2019-20 Projected Actual</b>	<b>Fiscal Year 2020-21 Original Budget</b>	<b>Fiscal Year 20-21 vs 19-20 Variance</b>	<b>Fiscal Year 20-21 vs 19-20 Percent</b>
<b>Expenses:</b>							
UBO Department Budget	\$ 931,455	\$ 911,296	\$ 921,696	\$ 902,127	\$ 1,039,565	\$ 128,269	14.08%
Water Department Budget	4,330,390	4,178,929	5,525,938	4,254,266	4,864,552	685,623	16.4%
Water Plant Department Budget	3,816,723	3,828,774	4,274,566	4,124,031	3,869,228	40,454	1.06%
Wastewater Department Budget	2,636,794	3,017,107	4,250,279	3,514,990	3,347,435	330,328	10.9%
Wastewater Treatment Plant Budget	3,141,171	2,863,860	3,012,785	2,880,650	3,823,852	959,992	33.52%
Pre-Treatment Department Budget	379,242	618,987	699,864	676,097	748,318	129,331	20.9%
Environmental Department Budget	67,441	98,648	110,648	69,878	105,002	6,354	6.44%
Non-Departmental Budget	3,147,678	2,833,571	2,833,571	2,836,601	3,104,740	271,169	9.6%
Debt Service Budget	9,266,145	9,244,219	9,244,219	9,243,899	8,045,938	(1,198,281)	-12.96%
<b>Total Expense:</b>	<b>\$ 27,717,038</b>	<b>\$ 27,595,391</b>	<b>\$ 30,873,565</b>	<b>\$ 28,502,538</b>	<b>\$ 28,948,631</b>	<b>\$ 1,353,240</b>	<b>4.9%</b>



The Utility Billing Office is responsible for the creation, maintenance and administration of the City’s water, sewer and garbage accounts. This includes reading the water meters on a monthly basis, billing for the water, sewer and garbage services, and collecting the associated revenue from the provision of these services, while providing a high degree of customer service to all City of Victoria patrons.



**Mission:**

The mission of the Utility Billing Office is to provide excellent, friendly, and professional customer service to the citizens and customers of Victoria, while maintaining an accurate and efficient water billing system.

**Goals & Objectives:**

- Replace 75% of broken dish and batteries by the end of FY 2021.
- Pull all meters that have been inactive for 2 years or more.
- Promote and advertise paperless billing.

**FY 2020 Highlights:**

- Implement Sensus Customer water usage portal (AMR).
- Maintenance & Operation funds had a net increase of \$12K, mainly due to increases in Internal Service Charges and Processing Payment Fees.
- Capital expenses were budgeted at \$2K; includes 2 replacement computers.
- COVID-19 Payment Plan.

**FY 2021 Budget Highlights:**

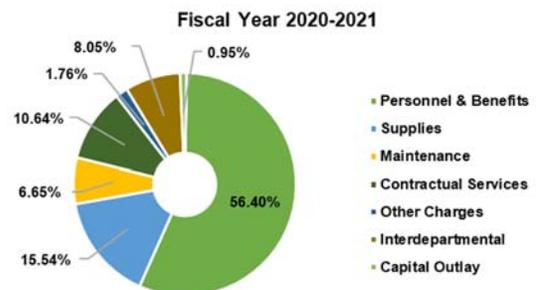
- Personnel increased \$31K, due to an increase in health premiums.

**FY 2021 Budget Highlights: - continued**

- Maintenance increased \$29K, mainly the result of \$29K in one-time expense for Billing Software Renewal five-year contract fee.
- Contractual Services increased \$55K, mainly due to the one-time expense of \$50K for services to review current billing software.
- Interdepartmental Services increased \$8K mainly due to an increase in IT Charges.
- Capital expenditures are budgeted at \$10K; includes \$4K in one-time funds for the Handheld Meter Program, \$3.5K in one-time funds for replacement security cameras and \$2K for recurring computer hardware.

**FY 2021 Programs:**

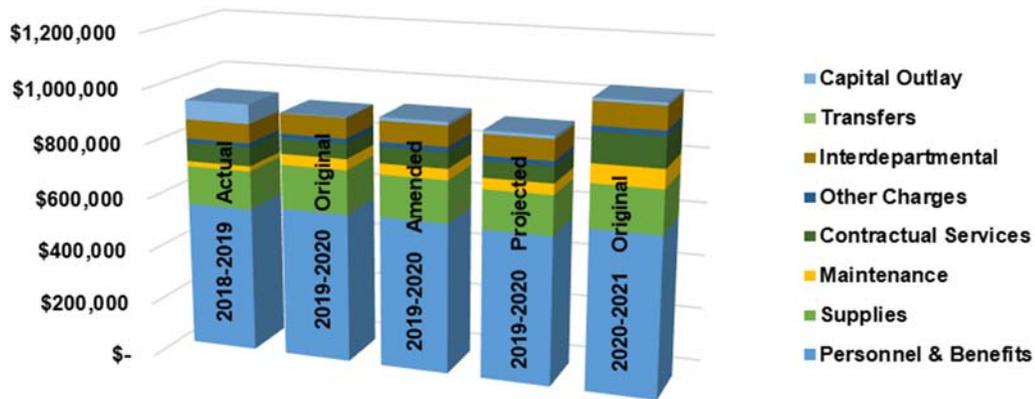
- On-Line account setup and activation.





**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 541,213	\$ 555,436	\$ 555,436	\$ 546,538	\$ 586,285	\$ 30,849	5.6%
Supplies	142,890	164,139	159,539	148,349	161,579	(2,560)	-1.6%
Maintenance	19,225	40,486	40,486	40,486	69,126	28,640	70.7%
Contractual Services	70,410	55,650	59,150	60,100	110,650	55,000	98.8%
Other Charges	15,101	18,335	18,335	17,907	18,335	-	0.0%
Interdepartmental	70,974	74,850	75,950	75,950	83,714	8,864	11.8%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	71,643	2,400	12,800	12,798	9,876	7,476	311.5%
<b>Total Expenses:</b>	<b>\$ 931,455</b>	<b>\$ 911,296</b>	<b>\$ 921,696</b>	<b>\$ 902,127</b>	<b>\$ 1,039,565</b>	<b>\$ 128,269</b>	<b>14.1%</b>
<b>One-time Expenses:</b>							
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 29,000	\$ 29,000	100.0%
Contractual Services	-	-	-	-	50,000	50,000	100.0%
Capital Outlay	-	-	-	-	7,500	7,500	100.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 86,500</b>	<b>\$ 86,500</b>	<b>100.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>8.3%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 931,455</b>	<b>\$ 911,296</b>	<b>\$ 921,696</b>	<b>\$ 902,127</b>	<b>\$ 953,065</b>	<b>\$ 41,769</b>	<b>4.6%</b>
<b>Percent of Water/Wastewater Fund:</b>	<b>3.4%</b>	<b>3.1%</b>	<b>2.9%</b>	<b>3.0%</b>	<b>3.3%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>0</b>

1. No major changes in recent years.



**Department High-Level Personnel Descriptions**

**UBO Manager (1)** - Oversees billing, collections, and administration of the City's water, sewer and garbage accounts. Also opens and closes water accounts, takes payments and answers customer billing questions and concerns over the phone and in person while providing a high degree of customer service. Reconciles the end of month and completes water use & loss surveys for the TWDB.

**Senior Customer Service Billing and Collections Representative (2)** - Oversees customer service representative. Works with difficult customers. Complete monthly reports.

**Customer Service Representatives (3)** - Updates all meter readings, process bills twice a week, opens and closes water accounts in person and over the phone, takes payments over the phone, scan in and attach work orders and new account applications into our billing software and Laserfiche.

**Cashiers (3)** - Collect payments, balance money daily, file work orders, scan in and attach work orders into the billing software and answer customer billing questions.

**Senior AMR Tech (1)** - Oversees AMR service techs and provides customer service to customers. Prepare reports and schedule AMR techs.

**AMR Techs (2)** -Fix and repair meters to be read by satellite. Drive by reads, turn off meters for non-payment, turn meters on and off for move in and move outs. Lock meters for unauthorized usage and provide great customer service in person.

**Performance Metrics**

	<b>Actual FY 2019</b>	<b>Estimate FY 2020</b>	<b>Projected FY 2020</b>	<b>Estimate FY 2021</b>
1 New accounts	3,606	3,634	3,634	3,663
2 Number signed into water usage portal	103	185	185	267
3 Number of paperless customers	2,617	2,637	2,637	2,658
4 Water sales	13,442,045.93	13,549,581	13,549,581	13,657,977

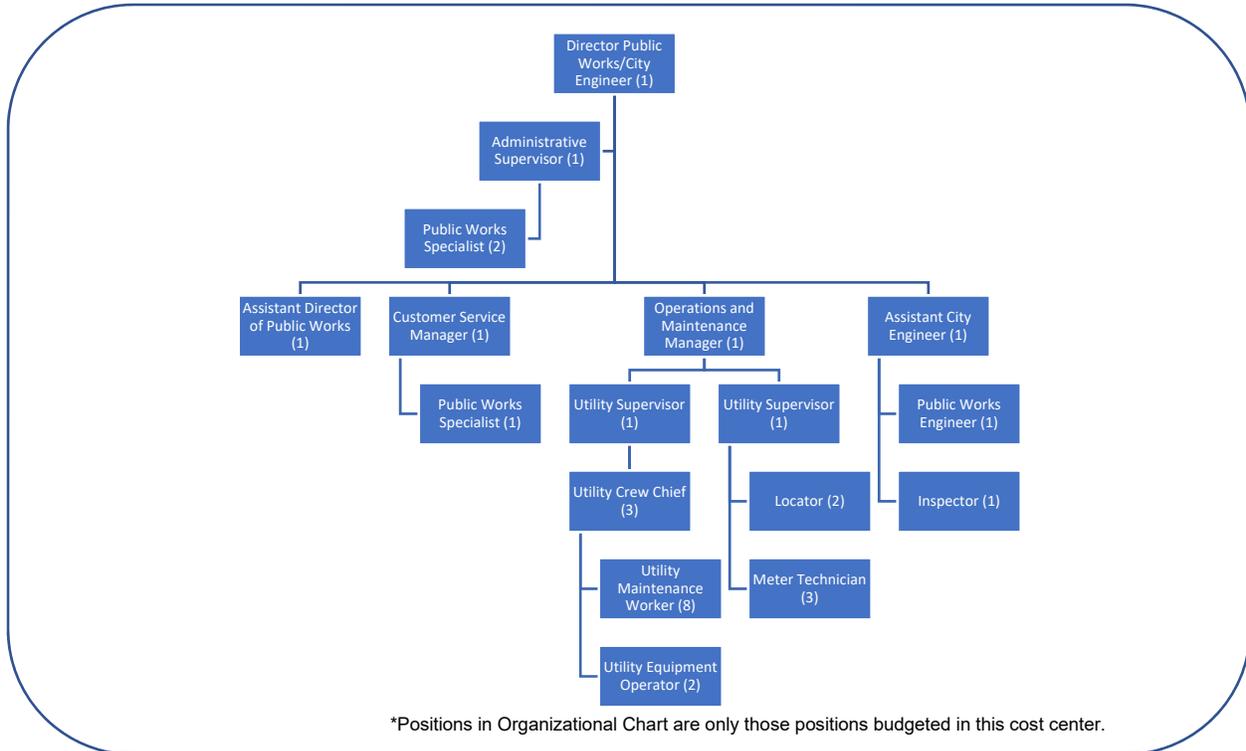


**Recommended/Not Recommended List**

Description	Requested	Recurring	One-Time
<b>Personnel:</b>			
Health Premium Increased	\$ -	\$ 29,271	\$ -
<b>Lease Program - 590025:</b>			
FY 2020 Program	5,467	5,467	-
Unit# 2016 F150 Regular cab	5,619	-	-
<b>Computer Equipment Hardware - 950500:</b>			
Replace Laptop #21416 and Aircard	2,376	2,376	-
Replace security cameras - per IT	3,500	-	3,500
<b>Other Equipment - 950900:</b>			
Handheld meter programmer for AMR technicians	4,000	-	4,000
<b>Buildings &amp; Improvements - 900110:</b>			
Bullet proof glass between customers and cashier	20,000	-	-
<b>Other:</b>			
<b>Educational Development - 540005:</b> request the same level as prior year	2,400	2,400	-
<b>Professional Services - 530000:</b> request is \$50,000 more than prior year funded			
Presort Mailing Service	12,000	12,000	-
Brinks Security	7,200	7,200	-
Review current billing software	50,000	-	50,000
<b>Software Maintenance - 520017:</b> request is \$29,340 more than prior year funded			
Annual Sensus RNS SaaS fee	14,116	14,116	-
Annual Aqua Metric Maintenance and Support	10,712	10,712	-
Annual Sensus Customer Portal Fee	6,438	6,438	-
Address Verification	4,660	4,660	-
Harris Billing Software Renewal fee	29,000	-	29,000
<b>Office Supplies - 510005:</b> request is \$800 less than prior year funded	149,061	149,061	-
<b>Subtotal - Utility Billing Office:</b>	<b>\$ 326,549</b>	<b>\$ 243,701</b>	<b>\$ 86,500</b>



The Water Distribution Department is responsible for the operation and maintenance of the City’s Water Distribution System which consists of a network of approximately 386 miles of underground water pipes. This department also installs water services for both residential, commercial and industrial customers. Additionally, this department provides the City’s regulatory required response to utility line location requests for City underground water and sewer pipes, electrical cables and fiber optic lines. The Administrative branch of this department responds to customer complaints and maintains records for all the department’s activities.



**Mission:**

Provide a safe and effective delivery system for potable water produced by the water treatment plant and reduce service interruptions through proper maintenance of the distribution system. Maintain accurate measuring methods of the water delivered to customers.

**Goals & Objectives:**

- Replace water mains and repair water main breaks.
- Install and test water meters.
- Exercise hydrants and valves.
- Complete utility locates.

**FY 2020 Highlights:**

- Repair 90% of water leaks within 7 days.
- Make 80% of new installations within 3 weeks.
- Capital expenditures were budgeted at \$826K, includes emergency line replacement \$200K, North Heights Phase VII Water Line Replacement \$600K, replace computer equipment – hardware \$4K, and replace various machinery and equipment \$22K.

**FY 2021 Budget Highlights:**

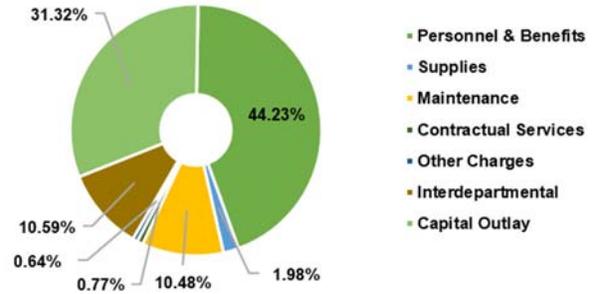
- Personnel & Benefits increased \$170K, mainly due to the addition of one Assistant Director of Public Works and health premium increase.
- Contractual Services increased \$9K, mainly due to an increase in dozer rental services to level off Fordyce area.
- Interdepartmental Services decreased \$179K mainly the net result of less vehicles being purchased and an increase in IT Charges.
- Capital Outlay charges are budgeted at \$1.5 million and include \$868K in one-time funds for the Pipe Line Replacement Program, laptops for crew chiefs, and various machinery and equipment; as well as \$650K in recurring Pipe Line Replacements and \$5K in various machinery & equipment.



**FY 2021 Programs:**

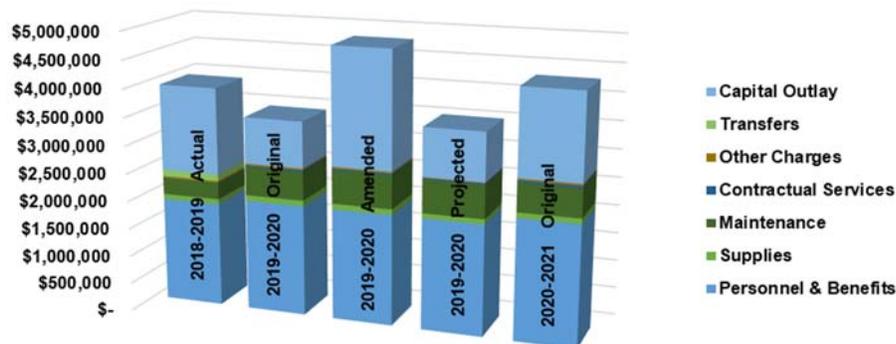
- Ramping up meter testing.

Fiscal Year 2020-2021



**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 1,866,786	\$ 1,981,597	\$ 1,981,597	\$ 1,982,903	\$ 2,151,622	\$ 170,025	8.6%
Supplies	93,356	104,660	104,660	90,980	96,110	(8,550)	-8.2%
Maintenance	294,506	513,700	596,213	584,213	509,600	(4,100)	-0.8%
Contractual Services	7,068	28,120	28,120	27,562	37,370	9,250	32.9%
Other Charges	30,751	30,515	30,715	17,645	30,915	400	1.3%
Interdepartmental	374,944	694,237	694,237	694,237	515,357	(178,880)	-25.8%
Transfers	121,635	-	-	-	-	-	0.0%
Capital Outlay	1,541,345	826,100	2,090,396	856,727	1,523,578	697,478	84.4%
<b>Total Expenses:</b>	<b>\$ 4,330,390</b>	<b>\$ 4,178,929</b>	<b>\$ 5,525,938</b>	<b>\$ 4,254,266</b>	<b>\$ 4,864,552</b>	<b>\$ 685,623</b>	<b>16.4%</b>
<b>One-time Expenses:</b>							
Interdepartmental	\$ 124,290	\$ 431,500	\$ 431,500	\$ 431,500	\$ 300,648	\$ (130,852)	-30.3%
Transfers	121,635	-	-	-	-	-	0.0%
Capital Outlay	84,575	158,200	158,200	158,200	893,408	735,208	464.7%
<b>Total One-time Expenses:</b>	<b>\$ 330,500</b>	<b>\$ 589,700</b>	<b>\$ 589,700</b>	<b>\$ 589,700</b>	<b>\$ 1,194,056</b>	<b>\$ 604,356</b>	<b>102.5%</b>
<b>One-time as % of Department:</b>	<b>7.6%</b>	<b>14.1%</b>	<b>10.7%</b>	<b>13.9%</b>	<b>24.5%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 3,999,890</b>	<b>\$ 3,589,229</b>	<b>\$ 4,936,238</b>	<b>\$ 3,664,566</b>	<b>\$ 3,670,496</b>	<b>\$ 81,267</b>	<b>2.3%</b>
<b>Percent of Water/Wastewater Fund:</b>	<b>15.6%</b>	<b>14.4%</b>	<b>17.3%</b>	<b>14.4%</b>	<b>15.5%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	30	30	30	30	31	1

1. An Assistant Director of Public Works was added mid-year in FY 2020.

**Department High-Level Personnel Descriptions**

**Director of Public Works/City Engineer (1)** - Oversees Public Works Department. Develops budget and determines future needs and path for City. Develop City-wide CIP.

**Assistant Director of Public Works (1)** - Assist director in managing department. Develop CIP with other departments. Guidance to divisions and oversee budget.

**Operations and Maintenance Manager (1)** - Oversees and directs division managers. Customer and employee relations. Assists in work schedules and budget items for repairs to infrastructure.

**Administrative Supervisor (1)** - Oversee Public Works Specialists, tracks pay vouchers; in charge of hiring process for Public Works and all administrative duties.

**Public Works Specialist (3)** - Accepts phone calls, takes and enters work orders, writes pay vouchers, assists staff with clerical issues.

**Assistant City Engineer (1)** - Oversee engineering projects, assist in CIP development, prepare budget, project design and contract management.

**Customer Service Environmental Manager (1)** - Oversee the pretreatment program and difficult customer service calls. Manage Customer Service and Environmental Specialists.

**Public Works Engineer (1)** - Prepare plans and manage projects through construction. Review private development plans for compliance to adopted design standards and specifications.

**Construction Inspectors (1)** - Inspect construction projects, including subdivision developments, for compliance to plans and specifications. Keep daily reports and verify pay quantities submitted by contractor. Resolve citizen issues during project construction.

**Utilities Supervisor (2)** - Assigns, directs and controls personnel performing operation, maintenance and construction activities in the water distribution system. Recommends budget expenditures. Public relations.

**Utilities Crew Chief (3)** - Directs and participates in the work activities of personnel performing operation, maintenance and construction activities in the water distribution system. Public relations.

**Utilities Equipment Operator (2)** - Operates construction equipment and assists in the construction, operation and maintenance of the water distribution system.

**Utilities Maintenance Worker (8)** - Provides manual labor used in the construction, operation and maintenance of the water distribution system.

**Meter Technician (3)** - Installs, repairs and tests meters used to measure customer consumption.

**Utilities Locator (2)** - Locates and marks all City buried water lines, sewer lines, telecommunications lines, storm sewer lines and electrical lines to minimize damage by excavators.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Water breaks repaired	93	95	95	100
2 Hydrant/Valve Maintenance	684	750	750	750
3 Waterlines Replaced (LF)	11,951	16,975	16,975	6,100
4 Meters installed	120	140	140	160
5 Meters tested	7	150	150	300
6 Locates completed	4,458	4,600	4,600	4,700

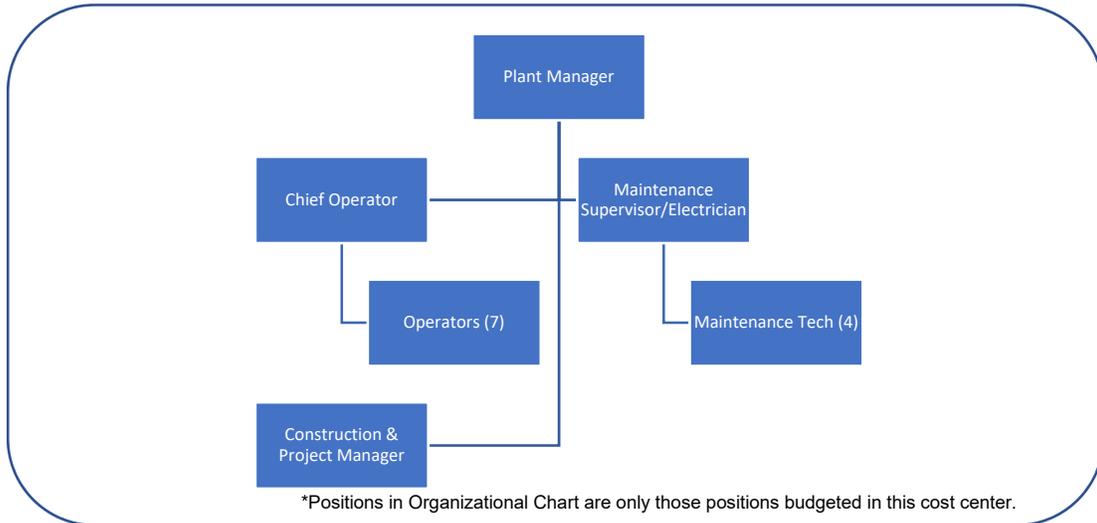


**Recommended/Not Recommended List**

<b>Description</b>	<b>Requested</b>	<b>Recurring</b>	<b>One-Time</b>
<b>Personnel:</b>			
Project Engineer/Project Manager	\$ 52,738	\$ -	\$ -
Health Premium Increased	67,608	67,608	-
<b>Vehicles - 590020:</b>			
Caterpillar 430F Backhoe w/4 in 1 bucket (Replaces 618)	150,324	-	150,324
Caterpillar 430F Backhoe w/4 in 1 bucket (Replaces 619)	150,324	-	150,324
Forklift, Doosan D35S-7 (Replace 699)	52,618	-	-
<b>Lease Program -590025:</b>			
FY 2020 Program	5,466	5,466	-
Ford F350 Crew Cab Service Body (Replaces 603)	7,213	-	-
Ford F350 Crew Cab Service Body (Replaces 606)	7,213	-	-
Ford F350 Crew Cab Service Body (Replaces 613)	7,213	-	-
<b>Machinery &amp; Equipment - 950600:</b>			
(2) 3-inch Trash Pump	2,250	2,250	-
Schonstedt REX pipe and cable locator with 5 inch inductive clamp	3,020	3,020	-
Warehouse Shelving	11,900	-	11,900
Meter test bench	81,600	-	81,600
Pac Journey, enclosed utility trailer	4,200	-	-
Toolboxes for enclosed trailer	1,500	-	-
Hydrant Flow Test Kit	1,500	-	1,500
Hand held meter mini readers	5,300	-	2,650
<b>Computer Equipment Hardware - 950500:</b>			
(4) Laptops for crew chiefs	12,000	-	12,000
<b>Mains &amp; Hydrants - 900240:</b>			
Emergency Line Replacement	200,000	200,000	-
Replace Watermain - Anaqua & Greenwood to Sam Houston	400,000	-	-
North Heights Ph. VII - Nueces Street	-	24,900	550,200
Airline Utility Replacement Project	-	400,000	233,558
<b>Other:</b>			
<b>Equipment &amp; Machine Rental - 610010: request is \$6,850 more than prior year funded</b>	8,000	8,000	-
<b>Cellular Telephone Expense - 560014: request is \$2,400 more than prior year funded</b>	8,120	8,120	-
<b>Educational Development - 540005: request is \$300 more than prior year funded</b>	24,270	24,270	-
<b>Professional Services - 530000: request is the same level as prior year funded</b>			
Engineering fees	10,000	10,000	-
Miscellaneous fees	5,000	5,000	-
Technical support for WORCS	5,000	5,000	-
<b>Meter &amp; Meter Box Maintenance - 520135: request is \$12,970 more than prior year funded</b>	142,670	129,700	-
<b>Mains &amp; Hydrant Maint - 520130: request is the same level as prior year funded</b>	374,400	374,400	-
<b>Machinery Tools - 520025: request is \$1,000 more than prior year funded</b>	3,000	3,000	-
<b>Chemical, Medical, Surgical Supplies - 510025: request is \$1,280 more than prior year funded</b>	4,980	3,700	-
<b>Small Tools &amp; Supplies - 510010: request is \$1,250 more than prior year funded</b>	41,250	41,250	-
<b>Subtotal - Water:</b>	<b>\$ 1,850,677</b>	<b>\$ 1,315,684</b>	<b>\$ 1,194,056</b>



The Water Plant is responsible for operating and maintaining all the water production and treatment equipment that is required to deliver potable water to all portions of the City.



**Mission:**

Protect and manage essential water resources through the production of quality water.

**Goals & Objectives:**

- Produce an adequate amount of water, meeting all Federal and State water quality requirements, to serve our customers.
- Replace obsolete equipment and instruments.
- Continue to perform required maintenance on plant equipment in order to ensure its longevity.
- Continue to maintain higher water quality standards to remain in the Texas Optimization Program.

**FY 2020 Highlights:**

- Surface Water Plant continues to maintain the higher water quality standards to be part of the Texas Optimization Program.
- Operate water laboratory for process control monitoring and perform all required distribution system monitoring in accordance with State and Federal statutes.
- Complete the transition of training Wastewater Treatment Plant to operate and maintain 17 Wastewater lift stations throughout the City.
- Generator installation at Water Plant #3.

**FY 2020 Budget Highlights: - continued**

- Complete the transition of training Wastewater Treatment Plant to maintain and operate three chemical injection systems that provide odor control for wastewater collection system.
- TOP Award – Texas Optimization Program (improve performance of the water plant without major capital improvements).
- Capital expenses were budgeted at \$458K, includes replace fire alarm system in the 3 buildings at SWTP, replace HVAC Units #3 & 8, rehab 2 water wells #14 & 17, replace computer, 10 additional below grade sample stations for Bac-T sample collection, replace actuator with electronic control drive for 8” butterfly valve, purchase/install 2<sup>nd</sup> VFD and transfer switch at raw pump station, replace 2100N benchtop turbidimeter, and replace CL17 Inline chlorine analyzer.

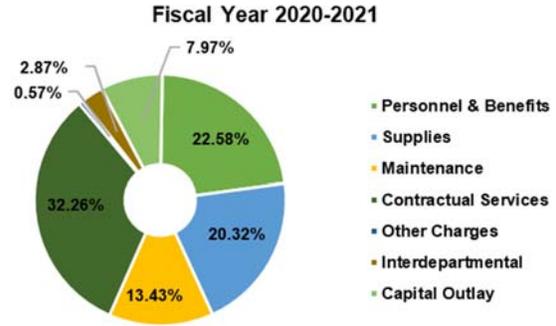
**FY 2021 Budget Highlights:**

- Personnel decreased \$23K, mainly the net result of contracting out work, reducing head count by one and increasing health premium by \$27K.
- Supplies decreased \$21K, mainly due to Fuel and Chemical Supplies.
- Maintenance increased \$63K, mainly due to one-time expenses of \$135K for various machinery & tools.
- Contractual Services increased \$150K, mainly due to \$103K in one-time expenses for the Basin Water Stop Seal Repair, SCADA Modernization and Up Grade and to hire consultant to fully inspect the four concrete ground storage tanks.



**FY 2021 Budget Highlights – continued:**

- Interdepartmental charges increased \$16K, mainly due to moving building maintenance charges to Building & Equipment Services and an increase in IT charges.
- Capital expenses are budgeted at \$308K and include \$299K in one-time purchases for ASR Chemical Feed System, rehab two water wells and various machinery & equipment.

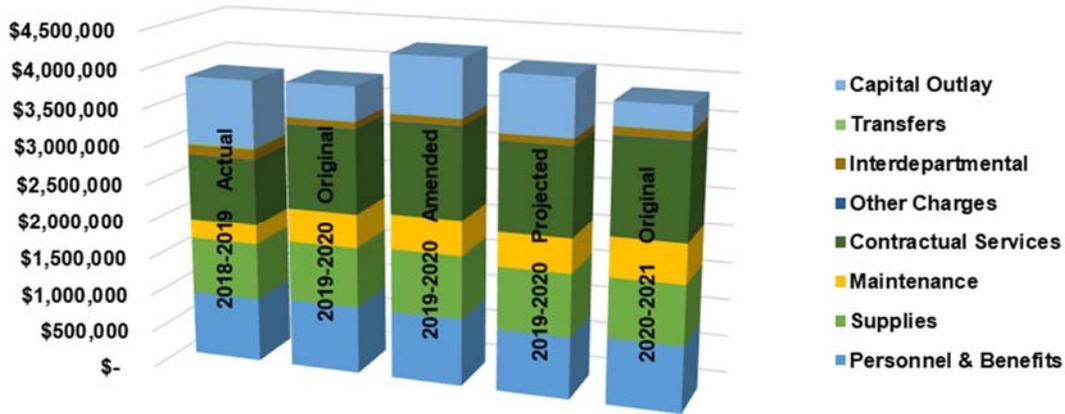


**FY 2021 Programs:**

- Construct Aquifer Storage and Recovery (ASR) Well.

**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 857,647	\$ 896,727	\$ 896,727	\$ 823,024	\$ 873,539	\$ (23,188)	-2.6%
Supplies	763,433	806,912	841,817	827,044	786,135	(20,777)	-2.6%
Maintenance	261,974	456,663	469,830	456,750	519,825	63,162	13.8%
Contractual Services	872,450	1,097,495	1,191,794	1,159,638	1,248,023	150,528	13.7%
Other Charges	11,635	17,630	17,680	8,240	22,030	4,400	25.0%
Interdepartmental	139,688	95,551	95,551	94,664	111,201	15,650	16.4%
Transfers	22,254	-	-	-	-	-	0.0%
Capital Outlay	887,642	457,796	761,168	754,671	308,475	(149,321)	-32.6%
<b>Total Expenses:</b>	<b>\$ 3,816,723</b>	<b>\$ 3,828,774</b>	<b>\$ 4,274,566</b>	<b>\$ 4,124,031</b>	<b>\$ 3,869,228</b>	<b>\$ 40,454</b>	<b>1.1%</b>
<b>One-time Expenses:</b>							
Maintenance	\$ 102,548	\$ 143,000	\$ 143,000	\$ 143,000	\$ 149,820	\$ 6,820	4.8%
Contractual Services	-	67,000	67,000	67,000	103,000	36,000	53.7%
Other Charges	-	3,000	3,000	3,000	-	(3,000)	-100.0%
Interdepartmental	-	9,409	9,409	9,409	13,900	4,491	47.7%
Capital Outlay	133,390	254,125	254,125	254,125	298,800	44,675	17.6%
<b>Total One-time Expenses:</b>	<b>\$ 235,939</b>	<b>\$ 476,534</b>	<b>\$ 476,534</b>	<b>\$ 476,534</b>	<b>\$ 565,520</b>	<b>\$ 88,986</b>	<b>18.7%</b>
<b>One-time as % of Department:</b>	<b>6.2%</b>	<b>12.4%</b>	<b>11.1%</b>	<b>11.6%</b>	<b>14.6%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 3,580,784</b>	<b>\$ 3,352,240</b>	<b>\$ 3,798,032</b>	<b>\$ 3,647,497</b>	<b>\$ 3,303,708</b>	<b>\$ (48,532)</b>	<b>-1.4%</b>
<b>Percent of Water/Wastewater Fund:</b>	<b>13.8%</b>	<b>13.2%</b>	<b>13.4%</b>	<b>13.9%</b>	<b>12.3%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	14	14	14	14	14	0

- 1) No major changes in recent years.

**Department High-Level Personnel Descriptions**

- Plant Manager (1)** - Responsible for plant operations and maintenance at all related facilities.
- Chief Operator (1)** - Responsible for operator scheduling and chemical inventories.
- Maintenance Supervisor/ Electrician (1)** - Responsible for maintenance of all plant equipment.
- Construction and Project Manager (1)** - Responsible for the coordination of construction projects.
- Operators (7)** - Collect and run water quality samples, dispatch after hours calls. Flush dead end mains.
- Maintenance Tech (3)** - Perform preventative maintenance and repairs on all related facilities.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Water treated (MG)	3,848	3,900	3,900	3,975
2 Dead End Mains Flushed	2,988	2,988	2,988	2,988
3 ASR Storage Volume (MG)	154	154	154	220
4 Wells Rehabbed	2	2	2	2



**Recommended/Not Recommended List**

Description	Requested	Recurring	One-Time
<b><u>Personnel:</u></b>			
SCADA Programmer	\$ 62,026	\$ -	\$ -
Health Premium Increased	27,411	27,411	-
<b><u>Vehicles - 590020:</u></b>			
John Deere	13,900	-	13,900
<b><u>Lease Program - 590025:</u></b>			
Replace Unit 608 FY 2020 Program	5,466	5,466	-
Replace Unit 601	6,079	-	-
<b><u>Machinery &amp; Equipment - 950600:</u></b>			
Below grade sampling stations for Bac-t collection	4,575	4,575	-
Forklift Lifting Beam	1,000	-	1,000
Plant 3 Chemical Building Generator Hook up	3,000	-	3,000
Oil Drum containment	2,000	-	2,000
SL 1000 Field and Lab Parallel Analyzer	5,000	-	5,000
TU5300 SC Low Range Laser Turbidimeter	4,300	-	4,300
<b><u>Computer Equipment Hardware - 950500:</u></b>			
Replace laptop #20997	1,600	1,800	-
Replace computer #20785	1,100	1,100	-
Replace computer #20786	1,100	1,100	-
Replace computer #20996	1,100	1,100	-
<b><u>Other Structures - 900150:</u></b>			
Rehab two water wells	280,000	-	280,000
<b><u>Building &amp; Improvements - 900110:</u></b>			
Cover for ASR Chemical Feed System	3,500	-	3,500
<b><u>Other:</u></b>			
<b>Equipment &amp; Machine Rental - 610010: request is \$23,930 more than prior year funded</b>			
Crane Rental	4,140	4,140	-
Generator Lease from Power Secure	123,930	121,905	-
Pump and equipment rental for various projects	5,000	5,000	-
<b>Cellular Telephone Expense - 560014: request is \$1,250 more than prior year funded</b>			
	1,950	1,950	-
<b>Educational Development - 540005: request is \$4,400 more than prior year funded</b>			
	18,790	18,790	-

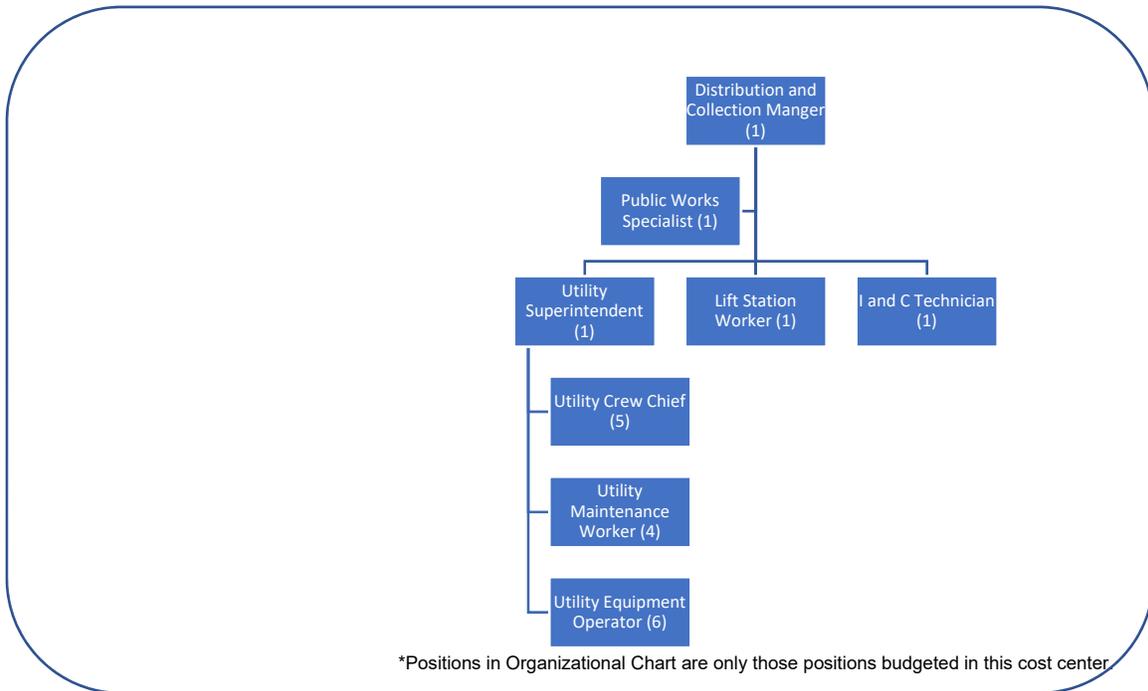


**Recommended/Not Recommended List - continued**

Description	Requested	Recurring	One-Time
<b>Professional Services - 530000: request is \$67,423 more than prior year funded</b>			
Annual Fee and Monitoring	113,628	113,628	-
Water Master and TCEQ fees	12,500	12,500	-
Elevated Tower Inspections	13,000	13,000	-
SCADA Configuration	10,000	10,000	-
Maintenance to Fire Sprinkler System in Chlorine Building	2,000	2,000	-
Annual Fire System Inspection	1,500	1,500	-
Differential Meter Calibrations	3,200	3,200	-
Backflow Prevention Calibration	1,200	1,200	-
SCBA Certification	3,000	3,000	-
Overhead Hoist Inspection	3,500	3,500	-
Variable Frequency Drive Inspection and Parts	5,500	5,500	-
Chlorinator/regulator W & T Annual Safety Training	3,000	3,000	-
Annual Radio Tower Inspection	3,000	3,000	-
Lightning Arrestor System Inspection/Recertification	6,000	6,000	-
Additional mandated required Water Sampling	20,000	20,000	-
Development of an O & M Manual for the SWTP	26,000	26,000	-
Public Works Properties Mowing contract	60,000	60,000	-
Basin Water Stop Seal Repair - Design Work	30,000	-	30,000
SCADA Modernization and Up Grade	43,000	-	43,000
Inspection of Concrete Ground Storage Tanks	30,000	-	30,000
<b>Software Maintenance - 520017: request is \$1,880 less than prior year funded</b>			
iGlobalcare for iFix 3.5 and iHistorian software	14,000	15,000	-
MP2 Relicense x2	1,420	1,700	-
Advanced Support for Unity Pro S	5,000	5,000	-
Annual Technical Support - match IT	-	600	-
<b>Streets &amp; Roadways - 520105: request is same level as prior year funded</b>			
Repair road around lagoon at SWTP	15,300	-	15,300
<b>Machinery Tools - 520025: request is \$126,982 more than prior year funded</b>			
Recurring Machinery Tools Expense	325,900	325,900	-
Chemical Feed Replacement	15,000	-	15,000
Replace Flow Sensor for Water Rights	5,500	-	5,500
Replace River Pump Meter Heads	8,000	-	8,000
Replace 7 Chlorine Ton Regulators	20,020	-	20,020
Rehab Raw Pump #2	80,000	-	80,000
Filter to waste Manual Valve Controller Gear Box	6,000	-	6,000
<b>Air Cond, Heat, Vent - 520010: request is \$1,160 more than prior year funded</b>	5,505	5,505	-
<b>Chemical, Medical, Surgical Supplies - 510025: request is \$15,732 less than prior year funded</b>	721,960	721,960	-
<b>Subtotal - Water Plant:</b>	<b>\$ 2,190,600</b>	<b>\$ 1,557,030</b>	<b>\$ 565,520</b>



The Wastewater Collection Department is responsible for the operation and maintenance of the City's wastewater collection system consisting of a network of approximately 350 miles of underground sewer pipes and seventeen lift stations. Additionally, this department makes taps for new customers, both residential and commercial. The Administrative branch of this department responds to customer complaints and maintains records for all the department's activities.



**Mission:**

Provide a safe and effective system to collect and convey wastewater to a remote site that provides environmentally safe treatment to protect public health. To reduce interruption of service to our customers by main line stoppages and infrastructure failures.

**Goals & Objectives:**

- Replace sewer line and repair sewer line failures.
- Clear sewer line stoppages.
- Repair manholes.
- Preventive sewer line cleaning and inspection.

**FY 2020 Highlights:**

- Perform annual sewer line cleaning in an attempt to minimize sanitary sewer overflows and improve service to citizens.
- Make 80% of new installations within 3 weeks.
- Capital expenses were budgeted at \$1.3M, includes Manhole Rehab Program for \$145K, Concrete Line Rehab Program \$250K, Emergency Pipe Replacement for \$300K, North Heights Phase VII Pipe replacement for

**FY 2020 Highlights – continued:**

- \$600K, and \$54K in various machinery and equipment.

**FY 2021 Budget Highlights:**

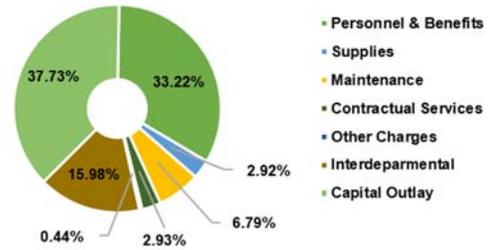
- Personnel & Benefits increased \$29K, mainly due to health premiums.
- Supplies increased \$11K, mainly due to an increase in Chemical Supplies for additional Odor Control Collection System sites.
- Maintenance decreased \$500, the net result of moving building maintenance to BES Fund and an increase in machinery & tools.
- Contractual Services increased \$2K, mainly due to an increase in dozer rental services to level off Fordyce area.
- Interdepartmental Services increased \$379K due mainly to the purchase of a vactor truck, moving building maintenance to BES Fund and an increase in IT charges.
- Capital expenses are budgeted at \$1.3M and include \$29K in one-time funds for, laptops for crew chiefs, and various machinery and equipment; as well as \$775K in recurring pipe line replacements, \$395K in manhole rehab and sewer pipe lining, and \$64K in various machinery & equipment.



**FY 2021 Programs:**

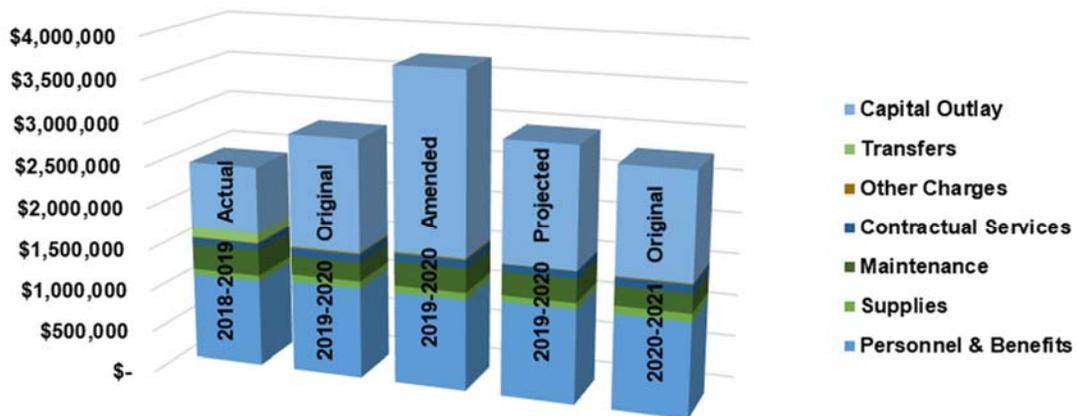
- Implementing grease and odor reduction.

Fiscal Year 2020-2021



**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 1,037,932	\$ 1,083,128	\$ 1,083,128	\$ 1,112,842	\$ 1,111,893	\$ 28,765	2.7%
Supplies	70,764	86,390	85,390	76,000	97,625	11,235	13.0%
Maintenance	312,492	227,875	289,544	280,807	227,300	(575)	-0.3%
Contractual Services	77,836	95,800	95,800	84,600	98,200	2,400	2.5%
Other Charges	13,027	18,880	18,880	7,530	14,580	(4,300)	-22.8%
Interdepartmental	206,909	155,884	519,331	524,004	534,917	379,033	243.2%
Transfers	121,635	-	-	-	-	-	0.0%
Capital Outlay	796,199	1,349,150	2,158,205	1,429,207	1,262,920	(86,230)	-6.4%
<b>Total Expenses:</b>	<b>\$ 2,636,794</b>	<b>\$ 3,017,107</b>	<b>\$ 4,250,279</b>	<b>\$ 3,514,990</b>	<b>\$ 3,347,435</b>	<b>\$ 330,328</b>	<b>10.9%</b>
<b>One-time Expenses:</b>							
Interdepartmental	\$ -	\$ -	\$ -	\$ -	\$ 378,191	\$ 378,191	100.0%
Capital Outlay	200,000	180,000	180,000	180,000	28,920	(151,080)	-83.9%
<b>Total One-time Expenses:</b>	<b>\$ 200,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 407,111</b>	<b>\$ 227,111</b>	<b>126.2%</b>
<b>One-time as % of Department:</b>	<b>7.6%</b>	<b>6.0%</b>	<b>4.2%</b>	<b>5.1%</b>	<b>12.2%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 2,436,794</b>	<b>\$ 2,837,107</b>	<b>\$ 4,070,279</b>	<b>\$ 3,334,990</b>	<b>\$ 2,940,324</b>	<b>\$ 103,217</b>	<b>3.6%</b>
<b>Percent of Water/Wastewater Fund:</b>	<b>9.5%</b>	<b>10.4%</b>	<b>13.3%</b>	<b>11.9%</b>	<b>10.6%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	20	20	20	20	20	0

1. No significant changes in recent years.

**Department High-Level Personnel Descriptions**

**Distribution & Collection Manager (1)** - Provides administrative direction in the operation, maintenance and planning of the wastewater collection system. Budget development. Safety training. Public relations.

**Public Works Specialist (1)** - Accepts phone calls, takes and enters work orders, writes pay vouchers, assists staff with clerical issues.

**Utilities Supervisor (1)** - Assigns, directs and controls personnel performing operation, maintenance and construction activities in the wastewater collection system. Recommends budget expenditures. Public relations.

**Utilities Crew Chief (5)** - Directs and participates in the work activities of personnel performing operation, maintenance and construction activities in the wastewater collection system. Public relations.

**Utilities Equipment Operator (6)** - Operates construction equipment and assists in the construction, operation and maintenance of the wastewater collection system.

**Lift Station Worker (1)** - Cleans and maintains 17 lift stations, checks operations and develops needs.

**Instrument and Control Technician (1)** - Instrument and control technical issues regarding lift stations and other operational issues of water and sewer.

**Utilities Maintenance Worker (4)** - Provides manual labor used in the construction, operation and maintenance of the wastewater collection system.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Stopped sewers	587	600	600	625
2 Sewer lines replaced	5,025	9,125	9,125	6,250
3 Manholes repaired	23	55	55	43
4 New taps	109	120	120	130
5 Sewer lines cleaned - Linear feet	55,100	50,000	50,000	50,000

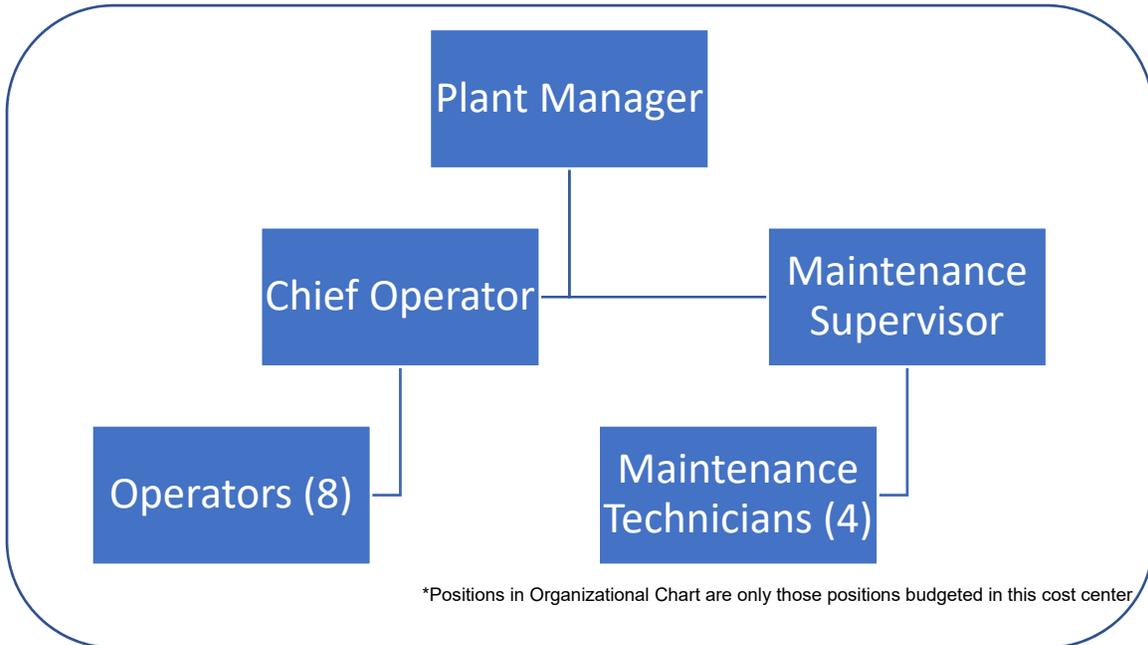


**Recommended/Not Recommended List**

Description	Requested	Recurring	One-Time
<b>Personnel:</b>			
Health Premium Increased	\$ 32,367	\$ 32,367	\$ -
<b>Vehicles:</b>			
Addition of a vactor truck for hydro-excavation	378,191	-	378,191
<b>Machinery &amp; Equipment - 950600:</b>			
Pace Journey, enclosed utility trailer	4,500	-	-
Toolboxes for enclosed trailer	1,000	-	-
(2) 3-inch Trash Pump	2,400	2,400	-
IBAK T66 transporter and Orion camera	33,000	33,000	-
(2) MS11 NextGen sewer lateral inspection system	13,000	13,000	-
Core EZ system 4 inch to 6 inch	5,000	5,000	-
(10) Jet hoses for vac truck (1"-3/4")	8,500	8,500	-
7000W portable generator	2,000	2,000	-
(4) Cobra CPI-2590 Power inverter 2500W	2,000	-	2,000
(4) Pipe and cable locator for the crew chiefs	10,000	-	10,000
Rolling warehouse ladder	1,600	-	1,600
(4) Metal detectors with case	3,320	-	3,320
<b>Computer Equipment Hardware - 950500:</b>			
(4) Laptops for crew chiefs	12,000	-	12,000
<b>Mains &amp; Hydrants - 900240:</b>			
Emergency Pipe replacement	300,000	200,000	-
North Heights Ph. VII - Nueces Street	-	575,100	-
Replacement Sanitary Sewer Line - Country Club Addition Phase II	400,000	-	-
<b>Other Structures - 900150:</b>			
Manhole Rehab Program	145,000	145,000	-
Sewer Pipe Lining Program	250,000	250,000	-
<b>Other:</b>			
<b>Other Employee Relations - 620016: <a href="#">New to FY2021</a></b>	1,000	500	-
<b>Cellular Telephone Expense - 560014: <a href="#">request is \$2,400 more than prior year funded</a></b>	5,900	5,900	-
<b>Subscriptions &amp; Memberships - 550010: <a href="#">request is the same level as prior year funded</a></b>	2,780	2,780	-
<b>Educational Development - 540005: <a href="#">request is \$200 more than prior year funded</a></b>	11,300	11,300	-
<b>Professional Services - 530000: <a href="#">request is \$2,600 more than prior year funded</a></b>			
Engineering fees	15,000	15,000	-
Technical Support for sewer inspection system software PipeLogix	2,600	-	-
<b>Mains &amp; Hydrant Maintenance - 520130: <a href="#">request is \$20,000 more than prior year funded</a></b>	234,400	214,400	-
<b>Machinery Tools - 520025: <a href="#">request is \$2,025 more than prior year funded</a></b>	6,400	6,400	-
<b>Office Equipment Instr Maint - 520020: <a href="#">request is \$1,000 more than prior year funded</a></b>	2,500	1,500	-
<b>Chemical, Medical, Surgical Supplies - 510025: <a href="#">request is \$30,045 more than prior year funded</a></b>	54,995	41,945	-
<b>Small Tools &amp; Supplies - 510010: <a href="#">request is \$12,150 more than prior year funded</a></b>	33,800	21,650	-
<b>Subtotal - Wastewater:</b>	<b>\$ 1,974,553</b>	<b>\$ 1,587,742</b>	<b>\$ 407,111</b>



The Wastewater Treatment Plant is responsible for the operation and maintenance of the City's wastewater treatment system which consists of a 9.6 MGD activated sludge plant and a 4.4 MGD activated sludge plant.



**Mission:**

Treat wastewater from wastewater distribution system in a safe and cost-effective manner for tomorrow's future.

**Goals & Objectives:**

- Meet or exceed the operating parameters set by TCEQ, in a safe, cost effective manner.
- Report zero plant effluent violations.
- Report zero lost time accidents.
- Fill operating retirement vacancies with adequately trained personnel.

**FY 2020 Highlights:**

- Take over operation and maintenance of City's lift stations.
- Take over operations of odor control stations.
- Grease and odor reduction at lift stations.
- Generator installation at Regional Plant.
- Personnel Services increased \$20K, mainly due to premium pay.
- Equipment maintenance increased by \$62K, due to lift station maintenance previously being funded in Wastewater.

**FY 2020 Highlights – continued:**

- Professional Services increased by a net \$95K due to laboratory testing and mowing contract.
- Internal Service charges decreased by \$66K due to less vehicles being purchased.
- Capital expenses were budgeted at \$99K; includes repair raw wet-well sluice gate \$10K, computer equipment-hardware \$6K, and various machinery & equipment \$83K.

**FY 2021 Budget Highlights:**

- Personnel & Benefits decreased \$33K, the net result of eliminating a technician and health premium increase.
- Supplies decreased \$10K, mainly due to Small Tool & Supplies.
- Maintenance increased \$35K, the net result of increases to machinery & tools, lift station maintenance, which includes \$33K in one-time funds and moving building maintenance to BES Fund.
- Contractual Services decreased \$3K, mainly due to one-time funding in FY 2020.
- Interdepartmental charges increased \$11K mainly due to moving build maintenance to BES Fund and includes \$6.5K in one-time funds for gutter repairs and fence replacement.



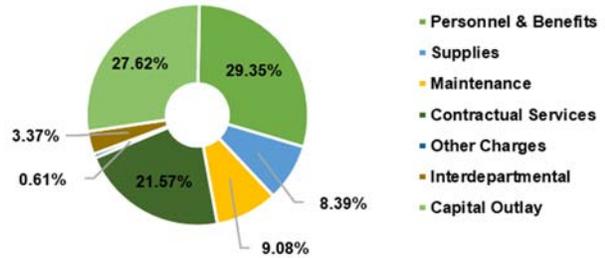
**FY 2021 Budget Highlights - continued:**

- Capital expenses are budgeted at \$1.1M and include \$1M in one-time funds for other structures, computer hardware, computer software and various machinery and equipment.

**FY 2021 Programs:**

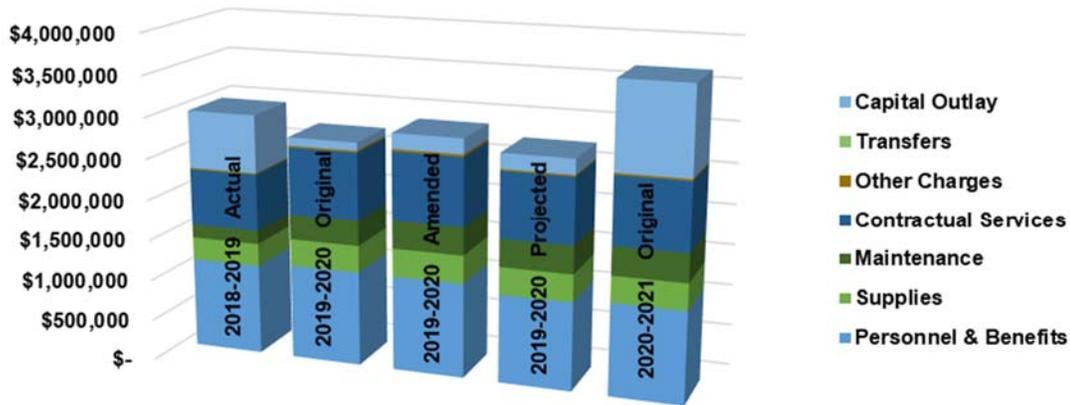
- Installation of additional bar screen.
- Clarifier Catwalk Project is standard continual maintenance that is over the clarifier and needs maintenance.

Fiscal Year 2020-2021



**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 1,102,670	\$ 1,155,025	\$ 1,155,025	\$ 1,076,548	\$ 1,122,440	\$ (32,585)	-2.8%
Supplies	279,323	331,081	342,885	331,630	320,917	(10,164)	-3.1%
Maintenance	165,493	312,079	341,997	339,497	347,356	35,277	11.3%
Contractual Services	706,373	827,840	838,216	808,244	824,860	(2,980)	-0.4%
Other Charges	17,600	21,552	29,632	20,130	23,152	1,600	7.4%
Interdepartmental	163,642	117,563	117,563	117,563	128,987	11,424	9.7%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	706,070	98,720	187,467	187,038	1,056,140	957,420	969.8%
<b>Total Expenses:</b>	<b>\$ 3,141,171</b>	<b>\$ 2,863,860</b>	<b>\$ 3,012,785</b>	<b>\$ 2,880,650</b>	<b>\$ 3,823,852</b>	<b>\$ 959,992</b>	<b>33.5%</b>
<b>One-time Expenses:</b>							
Maintenance	\$ -	\$ 67,450	\$ 67,450	\$ 67,450	\$ 26,500	\$ (40,950)	-60.7%
Contractual Services	-	22,000	22,000	22,000	-	(22,000)	-100.0%
Other Charges	-	8,000	8,000	8,000	-	(8,000)	-100.0%
Interdepartmental	-	-	-	-	6,500	6,500	100.0%
Capital Outlay	7,156	65,000	65,000	65,000	1,024,640	959,640	1476.4%
<b>Total One-time Expenses:</b>	<b>\$ 7,156</b>	<b>\$ 162,450</b>	<b>\$ 162,450</b>	<b>\$ 162,450</b>	<b>\$ 1,057,640</b>	<b>\$ 895,190</b>	<b>551.1%</b>
<b>One-time as % of Department:</b>	<b>0.2%</b>	<b>5.7%</b>	<b>5.4%</b>	<b>5.6%</b>	<b>27.7%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 3,134,015</b>	<b>\$ 2,701,410</b>	<b>\$ 2,850,335</b>	<b>\$ 2,718,200</b>	<b>\$ 2,766,212</b>	<b>\$ 64,802</b>	<b>2.4%</b>
<b>Percent of Water/Wastewater Fund:</b>	<b>11.3%</b>	<b>9.9%</b>	<b>9.4%</b>	<b>9.7%</b>	<b>12.2%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	16	16	16	16	15	-1

- During Fiscal Year 2020, did not back fill Technician position after employee resigned.

**Department High-Level Personnel Descriptions**

**Plant Manager (1)** - Oversee operation and maintenance of two wastewater treatment facilities along with seventeen sanitary sewer lift stations, including TCEQ reporting, budgetary responsibility, personnel safety, procurement of necessary supplies and equipment, interaction with other City departments.

**Chief Operator (1)** - Oversee wastewater treatment compliance for two treatment plants, including personnel shift coverages for eight shift operators, SCADA system maintenance, laboratory supplies and chemical procurement, biological toxicity testing.

**Maintenance Supervisor (1)** - Oversee equipment repairs for two wastewater treatment plants and seventeen lift stations, including budgetary procurement, supervision of four Maintenance Technicians,

**Operators (8)** - Responsible for daily sampling and testing for two wastewater treatment plants and appropriate process control adjustments, including daily laboratory calculations, operation of belt filter press, and vacant shift coverage.

**Maintenance Technician (4)** - Perform routine maintenance and repair for all related process equipment for the two wastewater treatment plants and the seventeen lift stations including, belt filter press coverage as needed.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Average Daily Flow - MGD	6.10	6.50	6.50	6.00
2 Peak Daily Sewer Treated - MGD	19.20	19.20	20.00	20.00
3 Lift Stations Cleaned	1	2	2	4
4 Private Haulers Waste (GAL)	1,009,804	1,200,000	1,200,000	1,500,000
5 New Lift Stations	0	0	0	1



**Recommended/Not Recommended List**

<b>Description</b>	<b>Requested</b>	<b>Recurring</b>	<b>One-Time</b>
<b>Personnel:</b>			
Additional Maintenance Crewman for Lift Stations	\$ 46,111	\$ -	\$ -
Health Premium Increased	29,721	29,721	-
<b>Machinery &amp; Equipment - 950600:</b>			
Additional Regional Plant fine screen	960,000	-	960,000
Regional Plant clarifier upgrades	350,000	-	-
Regional Plant headworks shaftless screw conveyor	20,000	20,000	-
Replacement of SO2 Heat Blankets	3,500	7,000	-
Odem Street Aeration Basin Penstock Gates	15,840	-	15,840
Flange Spreader	4,500	4,500	-
<b>Computer Equipment Software - 950510:</b>			
Upgrade - OS to Windows server 2019	3,300	-	3,300
<b>Computer Equipment Hardware - 950500:</b>			
Replace Computer #20787	1,100	-	2,000
Replace Computer #20788	1,100	-	2,000
Replace Computer #20789	1,100	-	2,000
Replace Computer #20790	1,100	-	2,000
Replace Computer #20791	1,100	-	2,000
Replace Computer #20792	1,100	-	2,000
Replace Computer #20793	1,100	-	2,000
(3) Replace Odem Street WWTP SCADA Servers	16,500	-	16,500
<b>Other Structures - 900150:</b>			
Regional Plant 2000 amp main breaker Kirk Key safety disconnects	8,000	-	8,000
Regional Plant Primary Structure leak repair	7,000	-	7,000
<b>Other:</b>			
<b>Sludge Disposal Fee - 650510: request is the same level as prior year funded</b>	175,000	185,000	-
<b>Equipment &amp; Machine Rental - 610010: request is \$5,500 more than prior year funded</b>	14,000	8,500	-
<b>Advertising &amp; Publications - 600010: request is \$1,100 more than prior year funded</b>	1,600	1,600	-
<b>Educational Development - 540005: request is the same level as prior year funded</b>	17,775	17,775	-
<b>Other Structure Maintenance - 520250: request is \$5,000 more than prior year funded</b>	6,500	-	6,500
<b>Lift Station Maintenance - 520210: request is \$36,600 more than prior year funded</b>	106,208	102,208	-
<b>Machinery Tools - 520025: request is \$20,250 more than prior year funded</b>			
Routine Maintenance	141,988	141,988	-
Relift Pump Concrete Base	20,000	-	20,000
<b>Office Equipment, Instr Maint - 520020: request is \$8,400 less than prior year funded</b>	58,360	58,360	-
<b>Software Maintenance - 520017: request is \$10,190 less than prior year funded</b>			
SCADA Tech Support	1,500	1,500	-
Regional WWTP iFIX and XL Reporter Support	13,400	13,400	-
MP2 Tech Support Renewal	900	900	-



**Recommended/Not Recommended List - continued**

Description	Requested	Recurring	One-Time
<b>Building Maintenance - 590066: request is \$6,500 more than prior year funded</b>			
Minor repairs	3,983	3,983	-
Regional Lab Building Gutter	3,500	-	3,500
Regional Plant Replacement Raw Wet Well Security Fence	3,000	-	3,000
<b>Chemical, Medical, Surgical Supplies - 510025: request is \$3,950 more than prior year funded</b>	224,266	224,266	-
<b>Small Tools &amp; Supplies - 510010: request is \$8,625 less than prior year funded</b>	60,200	60,200	-
<b>Professional Services - 530000: request is \$13,000 less than prior year funded</b>			
Odem UV system	4,000	4,000	-
Odem Street Plant Storm Water Application and Annual fees	500	500	-
TCEQ Fees	114,500	114,500	-
Senate Bill 8181 Fees	34,000	34,000	-
Odem Street Storm Water Testing	500	500	-
Sludge Testing	530	530	-
Biomonitoring	1,660	1,660	-
Table II Monitoring	11,368	11,368	-
Table III Monitoring	4,872	4,872	-
Shipping	1,000	1,000	-
Regional Local Limits	1,200	1,200	-
Hauler Local Limits	350	350	-
Process Testing	2,500	2,500	-
Instrument Calibrations	1,500	1,500	-
Annual Belt Filter Press Inspection	2,250	2,250	-
Hoist Inspections and Service Call Outs	3,000	3,000	-
Tower Inspection	600	600	-
Aldinger Lab Equipment Calibration	1,000	1,000	-
SCBA Certification	1,350	1,350	-
Risk Management Plan	2,550	2,550	-
Required Annual SRL Certification	1,500	1,500	-
Odem Street Storm Water Audit	500	500	-
Cl2/ SO2 Leak Sensor Calibration	2,500	2,500	-
Develop an O&M Manual for the Odem St Lift Station	-	-	-
B-Environmental Laboratory Testing	35,360	35,360	-
Flow Meter Repairs	1,000	1,000	-
SCADA Improvements and Repair	5,000	5,000	-
Regional Plant Mowing	23,500	23,500	-
Mowing of Public Works Facility and Odem St Property	10,000	10,000	-
<b>Subtotal - Wastewater Plant:</b>	<b>\$ 2,592,942</b>	<b>\$ 1,149,491</b>	<b>\$ 1,057,640</b>



The Pretreatment Department will protect the sanitary sewer collection system from discharges that could adversely impact the Publicly Owned Treatment Plant (POTW) resulting in a permit violation and protecting our waterways from debris and hazardous materials that may enter our storm water system as a result of runoff or illicit and illegal discharges.

Customer Service  
& Environmental  
Specialist (3)

\*Positions in Organizational Chart are only those positions budgeted in this cost center.

**Mission:**

Provide high level customer service to citizens while protecting the environment in accordance with Federal, State and Local regulations.

**Goals & Objectives:**

- To be in compliance with Federal, State and Local regulations.
- Continue plan review on all commercial and industrial sites for Federal, State and Local compliance.
- Address all elevated customer concerns.
- Issue and approve industrial permits.
- Implement electronic records and inspection reports on site.
- Reduce oil and grease discharges from food establishments.
- Implement new Storm Water Management Plan (SWMP).

**FY 2020 Highlights:**

- Purchase and implement Linko Software, where waste haulers can directly input their discharge, therefore allowing us to monitor our TCEQ compliance, regulations and streamlining our staff time inputting the data.
- M54 Stormwater Permit.
- Industrial Pretreatment Program.

**FY 2020 Highlights – continued:**

- Personnel Services decreased \$15K, mainly the net result of baseline adjustments.
- No capital expenses were budgeted.

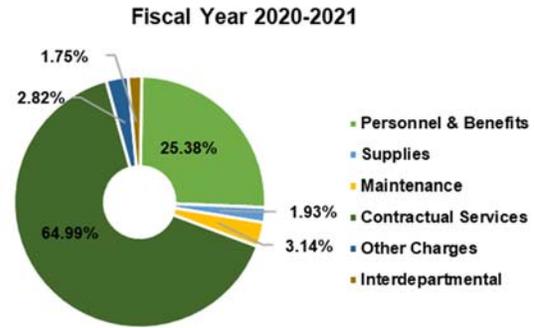
**FY 2021 Budget Highlights:**

- Personnel increased \$16K, mainly due to an increase in health premiums and pay adjustments.
- Supplies increased net \$7K, mainly due to the one-time expenses of \$7K for ergonomic desk, GoPro camera and a bed cover for department vehicle.
- Maintenance increased \$4K, mainly the net result of \$17K in one-time expense for additional Linko Software and the Backflow Program.
- Contractual Services increased \$97K, mainly due to the one-time expense for consulting services for Wastewater Plant Local Limits Permits for \$85K.
- Other Charges increased \$3K, mainly due to one-time expenses of \$2K for Stormwater Qualified Person training for department personnel and one-time expense for Stormwater Permit Notice Publication.
- Interdepartmental Services increased \$3K mainly due to an increase in IT Charges.
- There are no capital expenses budgeted for FY 2021.



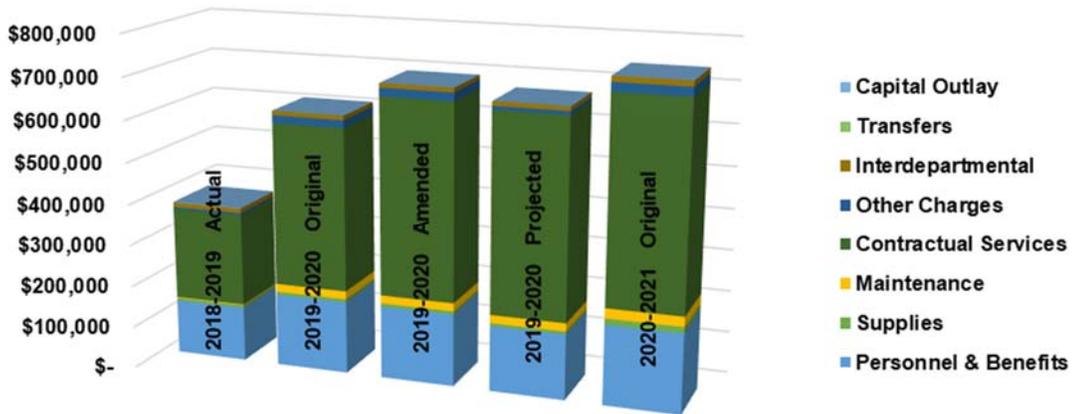
**FY 2021 Programs:**

- Implement Electronic Backflow Compliance Program that will allow the managing of compliance for required annual backflow device testing, which is currently a manual task. This program will assist staff with writing a sound ordinance and enforcement for complying to State and Federal requirements.
- Renewal of Texas Pollutant Discharge Elimination System (TPDES) Permits (Regional and Odem).
- Dental Amalgam Program.



**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 130,994	\$ 173,830	\$ 173,830	\$ 156,808	\$ 189,893	\$ 16,063	9.2%
Supplies	6,380	7,229	7,229	6,420	14,430	7,201	99.6%
Maintenance	2,080	19,291	19,291	19,291	23,500	4,209	21.8%
Contractual Services	222,085	389,700	468,936	473,919	486,300	96,600	24.8%
Other Charges	5,601	18,449	20,090	9,171	21,104	2,655	14.4%
Interdepartmental	11,025	10,488	10,488	10,488	13,091	2,603	24.8%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	1,077	-	-	-	-	-	0.0%
<b>Total Expenses:</b>	<b>\$ 379,242</b>	<b>\$ 618,987</b>	<b>\$ 699,864</b>	<b>\$ 676,097</b>	<b>\$ 748,318</b>	<b>\$ 129,331</b>	<b>20.9%</b>
<b>One-time Expenses:</b>							
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 7,250	\$ 7,250	100.0%
Maintenance	-	11,185	11,185	11,185	16,500	5,315	47.5%
Contractual Services	-	-	-	-	85,000	85,000	100.0%
Other Charges	-	-	-	-	2,000	2,000	100.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ 11,185</b>	<b>\$ 11,185</b>	<b>\$ 11,185</b>	<b>\$ 110,750</b>	<b>\$ 99,565</b>	<b>890.2%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>1.8%</b>	<b>1.6%</b>	<b>1.7%</b>	<b>14.8%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 379,242</b>	<b>\$ 607,802</b>	<b>\$ 688,679</b>	<b>\$ 664,912</b>	<b>\$ 637,568</b>	<b>\$ 29,766</b>	<b>4.9%</b>
<b>Percent of Water/Wastewater Fund:</b>	<b>1.4%</b>	<b>2.1%</b>	<b>2.2%</b>	<b>2.3%</b>	<b>2.4%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	3	3	3	3	3	0

1. No major changes in recent years.

**Department High-Level Personnel Descriptions**

**Customer Service and Environmental Specialist (3)** - Assist businesses with pretreatment program and industrial waste discharges, review building plans for compliance and illicit discharges.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 New Industrial Waste Permits	1	2	1	2
2 Industrial Samples Taken	12	13	13	15
3 Street Sweeping (BMP) Cubic Yards	61	80	80	85
4 Industrial Waste Inspections	12	13	13	15
5 Storm Water Inspections Completed	15	20	20	25



**Recommended/Not Recommended List**

Description	Requested	Recurring	One-Time
<b>Personnel:</b>			
Health Premium Increased	\$ -	\$ 6,462	\$ -
<b>Other:</b>			
Public Relations - 620020: request is \$2,189 more than prior year funded	5,289	5,000	-
Other Employee Relations - 620016: request is new to FY2021	300	-	-
Advertisement & Publications - 600010: request is \$1,800 more than prior year funded	2,450	1,000	800
Educational Development - 540005: request is \$395 less than prior year funded	13,944	12,744	1,200
Street Sweeping Debris - 530095: request is \$5,000 more than prior year funded	35,000	35,000	-
Street Sweeping Program - 530090: request is the same level as prior year funded	325,600	352,600	-
<b>Professional Services - 530000: request is \$91,600 more than prior year funded</b>			
Sampling & Monitoring of Industrial Facilities as mandated by CFR 40 403.8	8,600	8,600	-
Industrial PreTreatment Consulting Support	5,000	5,000	-
Wastewater Plant Local Limits Permit	85,000	-	85,000
<b>Software Maintenance - 520017: request is \$4,209 more than prior year funded</b>			
Linko Support & Maintenance for hosted environment and POM portal	7,000	7,000	-
Additional License to Linko to CS & EC staff	1,500	-	1,500
SC Tracking Solutions	15,000	-	15,000
<b>Small Tools &amp; Supplies - 510010: request is \$1,000 more than prior year funded</b>			
Miscellaneous Tools & Supplies	1,000	1,000	-
Bed Cover	1,000	-	1,000
Office Supplies - 510005: request is \$6,850 more than prior year funded	11,850	5,000	6,250
<b>Subtotal - Pretreatment:</b>	<b>\$ 518,533</b>	<b>\$ 439,406</b>	<b>\$ 110,750</b>



The Environmental Department represents the City in all water resource issues and actively seeks out and researches additional water rights that the City may be interested in purchasing for the future.

**Mission:**

To develop, secure and protect City of Victoria water supply rights for the future.

**Goals & Objectives:**

- Research additional water rights.
- Evaluate water rights for feasibility.

**FY 2020 Highlights:**

- Represent the City in all water resource matters.
- Search for and evaluate additional water rights for the City.
- Gathered water rights and kept the City a major presence in Austin.

**FY 2021 Budget Highlights:**

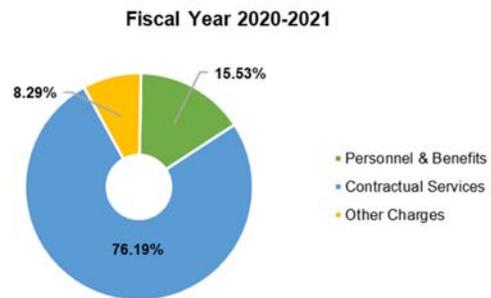
- Personnel & Benefits increased \$14K, due to adding 1/5 or \$14K funding for a Grant Administrator (Finance Department).

**FY 2021 Budget Highlights: - continued**

- Other Charges decreased \$7.5K, mainly due to historical trend in Subscriptions & Memberships.
- No capital expenses are budgeted for Fiscal Year 2021.

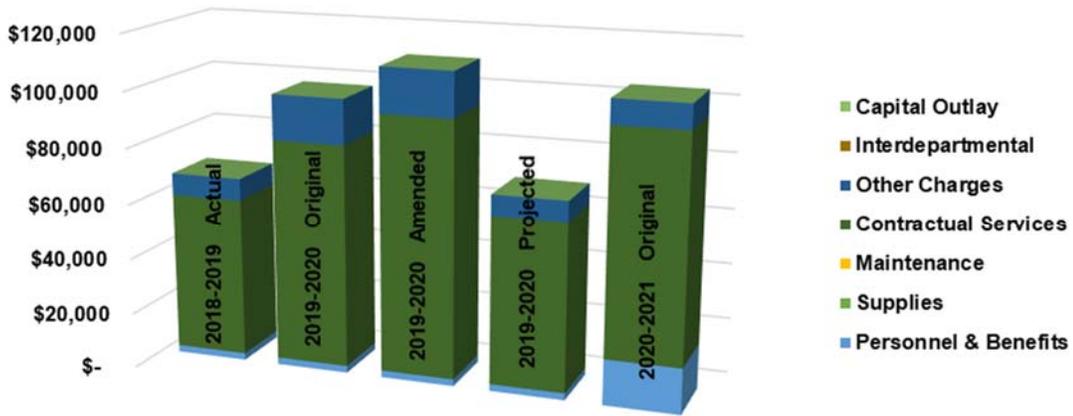
**FY 2021 Programs:**

- Continue to secure and maintain water rights for Victoria and our surrounding industries.



**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 2,448	\$ 2,448	\$ 2,448	\$ 2,448	\$ 16,302	\$ 13,854	565.9%
Supplies	-	-	-	-	-	-	0.0%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	57,113	80,000	92,000	60,000	80,000	-	0.0%
Other Charges	7,880	16,200	16,200	7,430	8,700	(7,500)	-46.3%
Interdepartmental	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenses:</b>	<b>\$ 67,441</b>	<b>\$ 98,648</b>	<b>\$ 110,648</b>	<b>\$ 69,878</b>	<b>\$ 105,002</b>	<b>\$ 6,354</b>	<b>6.4%</b>
<b>One-time Expense:</b>							
No one-time Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 67,441</b>	<b>\$ 98,648</b>	<b>\$ 110,648</b>	<b>\$ 69,878</b>	<b>\$ 105,002</b>	<b>\$ 6,354</b>	<b>6.4%</b>
<b>Percent of Water/Wastewater Fund:</b>	<b>0.2%</b>	<b>0.3%</b>	<b>0.3%</b>	<b>0.2%</b>	<b>0.3%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	0	0	0	0	0	0

- 1) In Fiscal Year 2015, employee retired; work has been outsourced since. There are no full-time employees accounted for in this department.

**Department High-Level Personnel Descriptions**

There are no personnel to account for.

**Performance Metrics**

Metrics are in the process of being developed.

**Recommended/Not Recommended List**

Description	Requested	Recurring	One-Time
<b>Personnel:</b>			
Grant Administrator - funding is split	\$ 94,792	\$ 13,854	\$ -
<b>Other:</b>			
Subscription & Mermbership - 550010: request same level as prior year funded	15,000	7,500	-
Educational Development - 540005: request same level as prior year funded	1,200	1,200	-
Professional Services - 530000: request same level as prior year funded			
Legal fees for water rights	56,000	56,000	-
Representation and consultation for COV in various capacities related to municipal water supply	24,000	24,000	-
<b>Subtotal - Environmental:</b>	<b>\$ 190,992</b>	<b>\$ 102,554</b>	<b>\$ -</b>



The Water Wastewater Fund will continue to provide water and wastewater services to the residents of the City and some residents of the County.

**Mission:**

The Non-Departmental Department will ensure an adequate water supply for Victoria.

**Goals & Objectives:**

- Continue to provide water and wastewater services to residents.

**FY 2020 Highlights:**

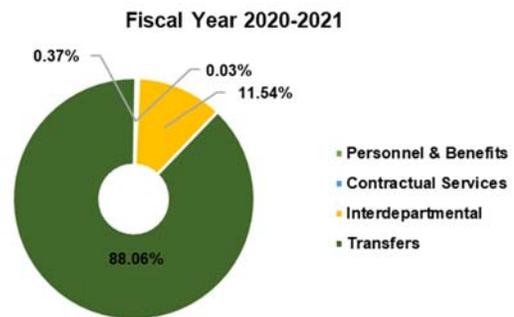
- Transferred one-time funds in the amount of \$14K, to fund Water/Wastewater’s portion for the Health Savings Account “Seed” Program.

**FY 2021 Budget Highlights:**

- Interdepartmental Services increased by \$176K, mainly due to the creation of the Building Equipment Services department and the one-time expense for new HR and Budgeting Software in the amount of \$20K.

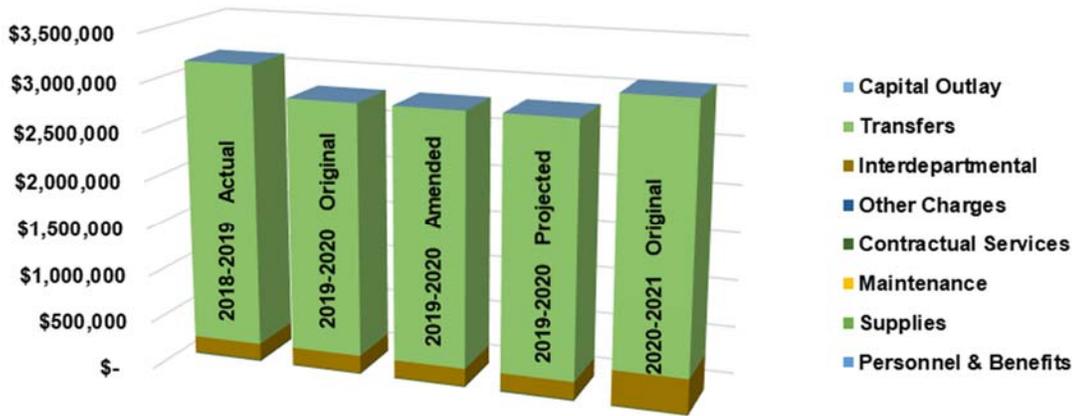
**FY 2021 Budget Highlights - continued:**

- Transfers to General Fund increased \$95K, mainly due to City policy of transferring approximately 10% of Water/Wastewater Fund operating revenues to General Fund for internal administration support, in lieu of a franchise/ad valorem tax, as private sector does.



**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 4,453	\$ 1,000	\$ 1,000	\$ 2,330	\$ 1,000	\$ -	0.0%
Supplies	-	-	-	-	-	-	0.0%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	12,392	11,500	11,500	13,200	11,500	-	0.0%
Other Charges	-	-	-	-	-	-	0.0%
Interdepartmental	172,599	182,171	182,171	182,171	358,340	176,169	96.7%
Transfers	2,958,234	2,638,900	2,638,900	2,638,900	2,733,900	95,000	3.6%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenses:</b>	<b>\$ 3,147,678</b>	<b>\$ 2,833,571</b>	<b>\$ 2,833,571</b>	<b>\$ 2,836,601</b>	<b>\$ 3,104,740</b>	<b>\$ 271,169</b>	<b>9.6%</b>
<b>One-time Expenses:</b>							
Interdepartmental	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	100.0%
Transfers	333,334	14,000	14,000	14,000	-	(14,000)	-100.0%
<b>Total One-time Expenses:</b>	<b>\$ 333,334</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	<b>\$ 20,000</b>	<b>\$ 6,000</b>	<b>42.9%</b>
<b>One-time as % of Department:</b>	<b>10.6%</b>	<b>0.5%</b>	<b>0.5%</b>	<b>0.5%</b>	<b>0.6%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 2,814,344</b>	<b>\$ 2,819,571</b>	<b>\$ 2,819,571</b>	<b>\$ 2,822,601</b>	<b>\$ 3,084,740</b>	<b>\$ 265,169</b>	<b>9.4%</b>
<b>Percent of Water/Wastewater Fund:</b>	<b>11.4%</b>	<b>9.8%</b>	<b>8.9%</b>	<b>9.6%</b>	<b>9.9%</b>	<b>11.0%</b>	



**Department Staffing Level**

There are no full-time employees accounted for in this department.

**Department High-Level Personnel Descriptions**

There are no personnel to account for.

**Performance Metrics**

Metrics are in the process of being developed.

**Recommended/Not Recommended List**

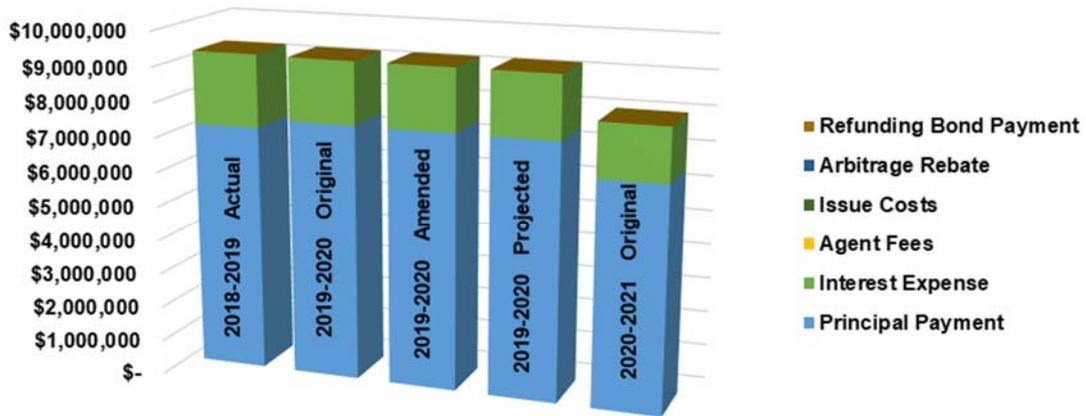
Description	Requested	Recurring	One-Time
<b>Other:</b>			
Information Technology Charges - 590090: request is New to FY 2021	\$ 20,000	\$ -	\$ 20,000
General Liability - 630105: request is the same level as prior year funded	6,821	6,182	-
Public Officials E&O - 630120: request is the same level as prior year funded	9,262	9,020	-
Property Insurance - 630130: request is the same level as prior year funded	70,400	76,780	-
Transfer - General Fund - 720100: request the same level as prior year funded	2,594,000	2,703,900	-
Transfer - Health Fund - 720700: request is \$14,000 less than prior year funded	30,000	30,000	-
<b>Subtotal - Non-Departmental:</b>	<b>\$ 2,730,483</b>	<b>\$ 2,825,882</b>	<b>\$ 20,000</b>



The Debt Fund is used to account for the receipt and disbursement of funds utilized for the retirement of utility revenue bonds of the City, including Utility System Revenue Bonds and Utility System Revenue Refunding Bonds.

**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Principal Payment	\$ 7,155,000	\$ 7,425,000	\$ 7,425,000	\$ 7,425,000	\$ 6,490,000	\$ (935,000)	-12.6%
Interest Expense	2,098,990	1,809,494	1,809,494	1,809,494	1,546,338	(263,156)	-14.5%
Agent Fees	4,800	4,000	4,000	4,600	4,600	600	15.0%
Issue Costs	-	-	-	-	-	-	0.0%
Arbitrage Rebate	7,355	5,725	5,725	4,805	5,000	(725)	-12.7%
Refunding Bond Payment	-	-	-	-	-	-	0.0%
<b>Total Expenses:</b>	<b>\$ 9,266,145</b>	<b>\$ 9,244,219</b>	<b>\$ 9,244,219</b>	<b>\$ 9,243,899</b>	<b>\$ 8,045,938</b>	<b>\$ (1,198,281)</b>	<b>-13.0%</b>
<b>One-time Expenses:</b>							
No One-time Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 9,266,145</b>	<b>\$ 9,244,219</b>	<b>\$ 9,244,219</b>	<b>\$ 9,243,899</b>	<b>\$ 8,045,938</b>	<b>\$ (1,198,281)</b>	<b>-13.0%</b>
<b>Percent of Water/Wastewater Fund:</b>	<b>33.4%</b>	<b>31.9%</b>	<b>28.9%</b>	<b>31.2%</b>	<b>25.6%</b>		





## 700 Main Center Fund

---

**The 700 Main Center Fund was designed to account for the revenues and expenses of a large office complex, operated by the City as an enterprise. It is currently leasing space to several City departments and the Victoria Economic Development Corporation.**

---

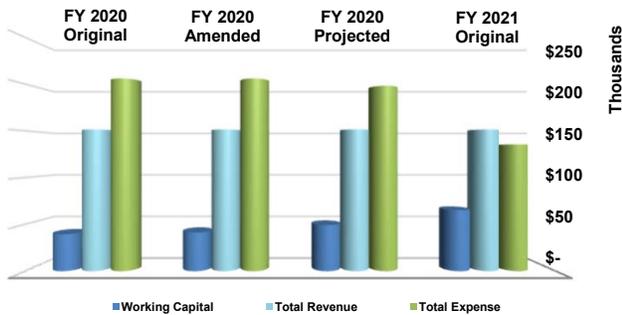


**700 MAIN CENTER FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 93,896	\$ 95,817	\$ 95,817	\$ 49,264	\$ -	\$ (44,632)
<b>Total Working Capital, October 1</b>	<b>\$ 93,896</b>	<b>\$ 95,817</b>	<b>\$ 95,817</b>	<b>\$ 49,264</b>	<b>\$ -</b>	<b>\$ (44,632)</b>
<b>REVENUES:</b>						
Rental Charges - Interdepartmental	\$ 123,800	\$ 123,800	\$ 123,800	\$ 123,800	\$ -	\$ -
Rental Charges - External Customers	27,600	27,600	27,686	27,600	86	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 151,400</b>	<b>\$ 151,400</b>	<b>\$ 151,486</b>	<b>\$ 151,400</b>	<b>\$ 86</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 245,296</b>	<b>\$ 247,217</b>	<b>\$ 247,303</b>	<b>\$ 200,664</b>	<b>\$ 86</b>	<b>\$ (44,632)</b>
<b>EXPENSES:</b>						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operations & Maintenance	130,125	130,125	122,625	122,413	(7,500)	(7,712)
Capital	75,750	75,750	75,414	13,000	(336)	(62,750)
<b>Total Expenses</b>	<b>\$ 205,875</b>	<b>\$ 205,875</b>	<b>\$ 198,039</b>	<b>\$ 135,413</b>	<b>\$ (7,836)</b>	<b>\$ (70,462)</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 39,421	\$ 41,342	\$ 49,264	\$ 65,251	\$ 7,922	\$ 25,830
<b>Total Working Capital, September 30</b>	<b>\$ 39,421</b>	<b>\$ 41,342</b>	<b>\$ 49,264</b>	<b>\$ 65,251</b>	<b>\$ 7,922</b>	<b>\$ 25,830</b>
<b>Months of Reserves</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>6</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) Any discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance.





**700 MAIN CENTER FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year		Variance	Comments
	2019-2020 Amended	2019-2020 Projected		
1. Operations & Maintenance	\$ 130,125	\$ 122,625	\$ (7,500)	• Mainly due to A/C maintenance and electricity projected to come in under budget.
2. Net Other Expenses	75,750	75,414	(336)	
<b>Total:</b>	<b>\$ 205,875</b>	<b>\$ 198,039</b>	<b>\$ (7,836)</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year		Variance	Comments
	2019-2020 Original	2020-2021 Original		
1. Operations & Maintenance	\$ 130,125	\$ 122,413	\$ (7,712)	• Mainly due to a decrease in small tools & supplies and A/C maintenance expense accounts.
2. Capital	75,750	13,000	(62,750)	• Due to a decrease in building improvements and A/C replacements capital expense accounts.
<b>Total:</b>	<b>\$ 205,875</b>	<b>\$ 135,413</b>	<b>\$ (70,462)</b>	



**700 MAIN CENTER FUND - REVENUE DETAIL**

	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Charges for Services-Internal Customers:</b>							
Utility Billing Office	\$ 13,663	\$ 13,663	\$ 13,663	\$ 13,663	\$ 13,663	\$ -	0.0%
Planning Department	12,364	12,364	12,364	12,364	12,364	-	0.0%
Engineering Department	11,618	11,618	11,618	11,618	11,618	-	0.0%
Inspections Department	11,143	11,143	11,143	11,143	11,143	-	0.0%
Print Shop Department	14,727	14,727	14,727	14,727	14,727	-	0.0%
Public Information Office	2,586	2,586	2,586	2,586	2,586	-	0.0%
Human Resources Department	4,405	4,405	4,405	4,405	4,405	-	0.0%
Finance Department	2,349	2,349	2,349	2,349	2,349	-	0.0%
Environmental Services	10,275	10,275	10,275	10,275	10,275	-	0.0%
Code Enforcement	2,534	2,534	2,534	2,534	2,534	-	0.0%
Information Technology Department	12,716	12,716	12,716	12,716	12,716	-	0.0%
Water Department	22,834	22,834	22,834	22,834	22,834	-	0.0%
Victoria Convention & Visitors Bureau	2,586	2,586	2,586	2,586	2,586	-	0.0%
<b>Internal Customers Sub-total:</b>	<b>\$ 123,800</b>	<b>\$ 123,800</b>	<b>\$ 123,800</b>	<b>\$ 123,800</b>	<b>\$ 123,800</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Charges for Services-External Customers:</b>							
Victoria Economic Development Corporation	\$ 27,655	\$ 27,600	\$ 27,600	\$ 27,686	\$ 27,600	\$ -	0.0%
<b>External Customers Sub-total:</b>	<b>\$ 27,655</b>	<b>\$ 27,600</b>	<b>\$ 27,600</b>	<b>\$ 27,686</b>	<b>\$ 27,600</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total 700 Main Center Fund Revenues:</b>	<b>\$ 151,455</b>	<b>\$ 151,400</b>	<b>\$ 151,400</b>	<b>\$ 151,486</b>	<b>\$ 151,400</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time Revenues:</b>							
No One-time Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Recurring Revenues:</b>	<b>\$ 151,455</b>	<b>\$ 151,400</b>	<b>\$ 151,400</b>	<b>\$ 151,486</b>	<b>\$ 151,400</b>	<b>\$ -</b>	<b>0.0%</b>



The 700 Main Center Fund was designed to account for the revenues and expenses of a large office complex, operated by the City as an enterprise. It is currently leasing space to several City departments and the Victoria Economic Development Corporation.

**Mission:**

The mission of the Building and Equipment Services Department at the City of Victoria is to ensure that all City Staff have safe, functional, reliable, and comfortable buildings, work spaces, vehicles, and equipment.

**Goals & Objectives:**

- Promote and facilitate the integration of technology to effectively track and maintain building assets.
- Implement a comprehensive and preventive maintenance program that addresses the total building envelope of all City facilities.
- Increase operational effectiveness & efficiency of City buildings and infrastructure.

**FY 2020 Highlights:**

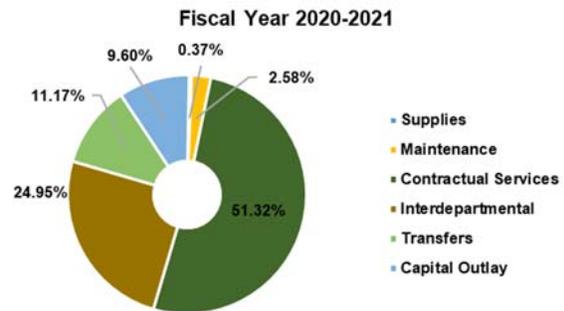
- Install access control door locks to allow badge access through exterior doors.
- Building maintenance decreased by \$6K, due to not funding pressure washing and replacing trash cans at 700 Main Center.
- Light & Heating increased by \$3K due to current trends.
- Capital expenditures were budgeted at \$76K, includes various building improvements \$44K, HVAC replacements \$30K, and Office Equipment \$2K.

**FY 2021 Programs:**

- Construction of a dumpster enclosure in compliance with City Code.

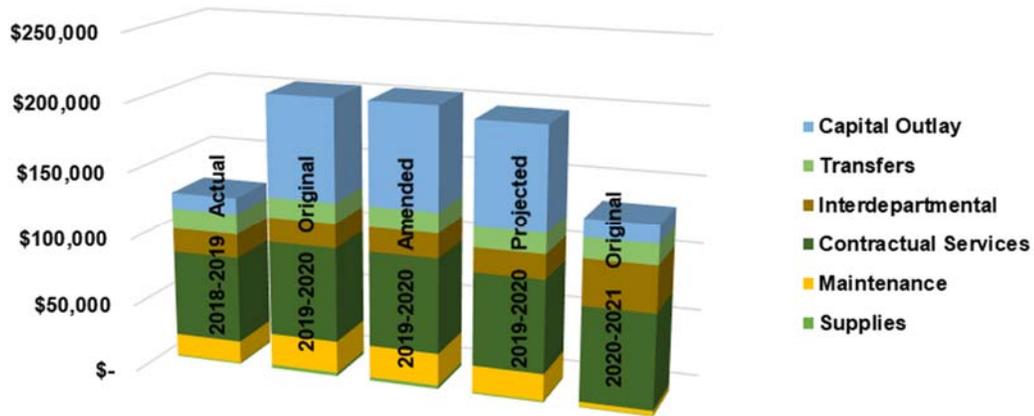
**FY 2021 Budget Highlights:**

- Supplies decreased \$2K, mainly due to current trend.
- Maintenance decreased \$20K, mainly due to current trend.
- Contractual Services decreased \$1K, mainly due to current trend.
- Interdepartmental increased \$16K mainly due Building & Equipment Service charges.
- Capital Outlay decreased \$63K due to one-time funding in FY'20. For FY'21 there is \$13K in one-time funding for a dumpster enclosure.



**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	899	2,500	2,500	1,000	500	(2,000)	-80.0%
Maintenance	16,365	23,800	23,800	19,800	3,500	(20,300)	-85.3%
Contractual Services	64,528	70,500	70,500	68,500	69,500	(1,000)	-1.4%
Other Charges	-	-	-	-	-	-	0.0%
Interdepartmental	17,922	18,195	18,195	18,195	33,783	15,588	85.7%
Transfers	15,130	15,130	15,130	15,130	15,130	-	0.0%
Capital Outlay	12,133	75,750	75,750	75,414	13,000	(62,750)	-82.8%
<b>Total Expenses:</b>	<b>\$ 126,977</b>	<b>\$ 205,875</b>	<b>\$ 205,875</b>	<b>\$ 198,039</b>	<b>\$ 135,413</b>	<b>\$ (70,462)</b>	<b>-34.2%</b>
<b>One-time Expenses:</b>							
Capital Outlay	\$ -	\$ 75,750	\$ 75,750	\$ 75,414	\$ 13,000	\$ (62,750)	-82.8%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ 75,750</b>	<b>\$ 75,750</b>	<b>\$ 75,414</b>	<b>\$ 13,000</b>	<b>\$ (62,750)</b>	<b>-82.8%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>36.8%</b>	<b>36.8%</b>	<b>38.1%</b>	<b>9.6%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 126,977</b>	<b>\$ 130,125</b>	<b>\$ 130,125</b>	<b>\$ 122,625</b>	<b>\$ 122,413</b>	<b>\$ (7,712)</b>	<b>-5.9%</b>
<b>Percent of 700 Main Fund</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		



**Department Staffing Level**

There are no full-time employees accounted for in the department.

**Department High-Level Personnel Descriptions**

There are no personnel to account for.

**Performance Metrics**

Metrics are in the process of being developed.

**Recommended/Not Recommended List**

Description	Requested	Recurring	One-time
<b>Building &amp; Improvements- 900110:</b>			
Dumpster Enclosure	\$ 13,000	\$ -	\$ 13,000
<b>Other:</b>			
Small Tools & Supplies - 510010: request is \$2,000 less than prior year funded	500	500	-
<b>Building Service Charges - 590066: new to FY 2021</b>			
Elevator maintenance contract and inspections	5,080	4,873	-
Pest Control	1,000	959	-
Fire alarm and suppression system inspection	600	576	-
Miscellaneous mechanical, electrical and plumbing repairs	10,000	9,592	-
HVAC Maintenance - 520010: request is \$4,500 less than prior year funded	3,500	3,500	-
<b>Professional Services - 530000: the same level as prior year funded</b>			
Custodial Service	26,000	26,000	-
Custodial Overhead - 590055: new to FY 2021	369	369	-
Building Service Overhead - 590065: new to FY 2021	678	678	-
Transfer to General Fund - 720100: request is the same level as prior year funded	15,130	15,130	-
<b>700 MAIN CENTER FUND TOTAL:</b>	<b>\$ 75,857</b>	<b>\$ 62,177</b>	<b>\$ 13,000</b>



## Community Center Fund

---

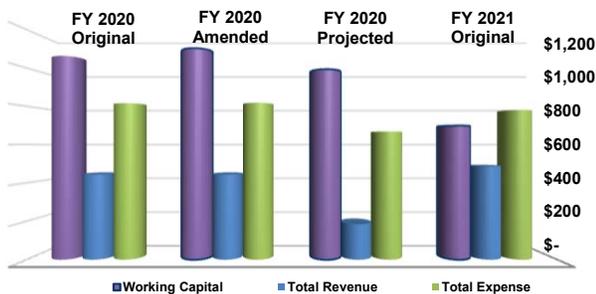
**The Community Center Fund was established to account for all transactions generated by operations of the City Community Center. Revenues include usage fees and motel tax. Expenses include all maintenance and operation costs of the Community Center Complex.**

---

<b>COMMUNITY CENTER FUND COMBINED PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION</b>	<b>Fiscal Year 2019-2020 Original Budget</b>	<b>Fiscal Year 2019-2020 Amended Budget</b>	<b>Fiscal Year 2019-2020 Projected Actual</b>	<b>Fiscal Year 2020-2021 Original Budget</b>	<b>Fiscal Year 2019-20 Amended vs. Projected Variance</b>	<b>Fiscal Year Original 2020-21 vs 2019-20 Variance</b>
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 1,433,459	\$ 1,473,116	\$ 1,473,116	\$ 992,324	\$ -	\$ (441,135)
Reserved for Encumbrances	-	2,135	2,135	-	-	-
<b>Total Working Capital, October 1</b>	<b>\$ 1,433,459</b>	<b>\$ 1,475,251</b>	<b>\$ 1,475,251</b>	<b>\$ 992,324</b>	<b>\$ -</b>	<b>\$ (441,135)</b>
<b>REVENUES:</b>						
Rental Fees	\$ 270,000	\$ 270,000	\$ 129,000	\$ 245,000	\$ (141,000)	\$ (25,000)
Interest Income - Operating Fund	14,500	14,500	10,000	9,000	(4,500)	(5,500)
Interest Income - Building Fund	6,500	6,500	6,500	5,500	-	(1,000)
Motel Tax Fund Transfer - Operating	-	-	-	200,000	-	200,000
Motel Tax Fund Transfer - Building	150,000	150,000	37,500	-	(112,500)	(150,000)
COVID-19 Fund Transfer - Operating	-	-	-	26,000	-	26,000
Miscellaneous	2,900	2,900	2,100	1,200	(800)	(1,700)
<b>Total Revenues</b>	<b>\$ 443,900</b>	<b>\$ 443,900</b>	<b>\$ 185,100</b>	<b>\$ 486,700</b>	<b>\$ (258,800)</b>	<b>\$ 42,800</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 1,877,359</b>	<b>\$ 1,919,151</b>	<b>\$ 1,660,351</b>	<b>\$ 1,479,024</b>	<b>\$ (258,800)</b>	<b>\$ (398,335)</b>
<b>EXPENSES:</b>						
Personnel Services	\$ 339,552	\$ 339,552	\$ 332,200	\$ 357,332	\$ (7,352)	\$ 17,780
Operations & Maintenance	279,712	281,847	275,632	264,910	(6,215)	(14,802)
Capital - Building Fund	196,200	196,200	60,195	158,000	(136,005)	(38,200)
<b>Total Expenses</b>	<b>\$ 815,464</b>	<b>\$ 817,599</b>	<b>\$ 668,027</b>	<b>\$ 780,242</b>	<b>\$ (149,572)</b>	<b>\$ (35,222)</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 1,061,895	\$ 1,101,552	\$ 992,324	\$ 698,783	\$ (109,228)	\$ (363,112)
<b>Total Working Capital, September 30</b>	<b>\$ 1,061,895</b>	<b>\$ 1,101,552</b>	<b>\$ 992,324</b>	<b>\$ 698,783</b>	<b>\$ (109,228)</b>	<b>\$ (363,112)</b>
<b>Months of Reserves</b>	<b>16</b>	<b>16</b>	<b>18</b>	<b>11</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance.

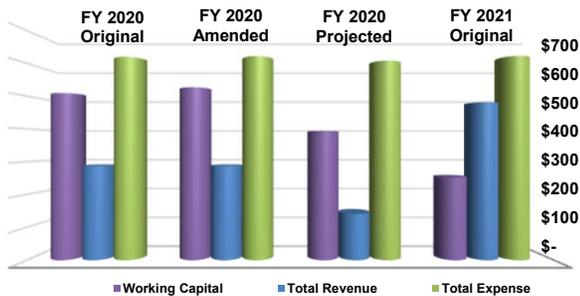




<b>OPERATING FUND PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION</b>	<b>Fiscal Year 2019-2020 Original Budget</b>	<b>Fiscal Year 2019-2020 Amended Budget</b>	<b>Fiscal Year 2019-2020 Projected Actual</b>	<b>Fiscal Year 2020-2021 Original Budget</b>	<b>Fiscal Year 2019-20 Amended vs. Projected Variance</b>	<b>Fiscal Year Original 2020-21 vs 2019-20 Variance</b>
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 841,159	\$ 858,478	\$ 858,478	\$ 393,881	\$ -	\$ (447,278)
Reserved for Encumbrances	-	2,135	2,135	-	-	-
<b>Total Working Capital, October 1</b>	<b>\$ 841,159</b>	<b>\$ 860,613</b>	<b>\$ 860,613</b>	<b>\$ 393,881</b>	<b>\$ -</b>	<b>\$ (447,278)</b>
<b>REVENUES:</b>						
Rental Fees	\$ 270,000	\$ 270,000	\$ 129,000	\$ 245,000	\$ (141,000)	\$ (25,000)
Interest Income - Operating Fund	14,500	14,500	10,000	9,000	(4,500)	(5,500)
Motel Tax Fund Transfer - Operating	-	-	-	200,000	-	200,000
COVID-19 Transfer - Operating	-	-	-	26,000	-	26,000
Miscellaneous	2,900	2,900	2,100	1,200	(800)	(1,700)
<b>Total Revenues</b>	<b>\$ 287,400</b>	<b>\$ 287,400</b>	<b>\$ 141,100</b>	<b>\$ 481,200</b>	<b>\$ (146,300)</b>	<b>\$ 193,800</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 1,128,559</b>	<b>\$ 1,148,013</b>	<b>\$ 1,001,713</b>	<b>\$ 875,081</b>	<b>\$ (146,300)</b>	<b>\$ (253,478)</b>
<b>EXPENSES:</b>						
Personnel Services	\$ 339,552	\$ 339,552	\$ 332,200	\$ 357,332	\$ (7,352)	\$ 17,780
Operations & Maintenance	279,712	281,847	275,632	264,910	(6,215)	(14,802)
<b>Total Expenses</b>	<b>\$ 619,264</b>	<b>\$ 621,399</b>	<b>\$ 607,832</b>	<b>\$ 622,242</b>	<b>\$ (13,567)</b>	<b>\$ 2,978</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 509,295	\$ 526,614	\$ 393,881	\$ 252,840	\$ (132,733)	\$ (256,455)
<b>Total Working Capital, September 30</b>	<b>\$ 509,295</b>	<b>\$ 526,614</b>	<b>\$ 393,881</b>	<b>\$ 252,840</b>	<b>\$ (132,733)</b>	<b>\$ (256,455)</b>
<b>Months of Reserves</b>	<b>10</b>	<b>10</b>	<b>8</b>	<b>5</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance.



**Fiscal Year 2020-21 Expense Budget Allocation**

Personnel Cost 57%

Maintenance Cost 43%





**OPERATING FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year 2019-2020 Amended	Fiscal Year 2019-2020 Projected	Variance	Comments
1. Rental Fees	\$ 270,000	\$ 129,000	\$ (141,000)	• Due to the economic effect of COVID-19.
2. Interest Income	14,500	10,000	(4,500)	• Due to the economic effect of COVID-19.
3. Net Other Expenses	2,900	2,100	(800)	
<b>Total:</b>	<b>\$ 287,400</b>	<b>\$ 141,100</b>	<b>\$ (146,300)</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year 2019-2020 Amended	Fiscal Year 2019-2020 Projected	Variance	Comments
1. Personnel Services	\$ 339,552	\$ 332,200	\$ (7,352)	• Due to vacancies.
2. Operations & Maintenance	281,847	275,632	(6,215)	• The following expense accounts are being projected to come in under budget: • Small Tool Supplies (\$1K) • Building Maintenance (\$1K) • Professional Services (\$1K) • Education Development (\$1.5K) • Phone (\$1.5K)
<b>Total:</b>	<b>\$ 621,399</b>	<b>\$ 607,832</b>	<b>\$ (13,567)</b>	

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year 2019-2020 Original	Fiscal Year 2020-2021 Original	Variance	Comments
1. Rental Fees	\$ 270,000	\$ 245,000	\$ (25,000)	• Due to the economic effect of COVID-19.
2. Interest Income	14,500	9,000	(5,500)	• Due to the economic effect of COVID-19.
3. Motel Tax Fund Transfer	-	200,000	200,000	• FY 2020 transfer was postponed due to Motel Tax Fund funding the Riverside Stadium Improvement Projects of \$420K; the FY 2021 transfer is less than the normal annual transfer of \$300K, due to COVID-19.
4. Net Other Revenues	2,900	27,200	24,300	
<b>Total:</b>	<b>\$ 287,400</b>	<b>\$ 481,200</b>	<b>\$ 193,800</b>	

**EXPENSE VARIANCE COMMENTS:**

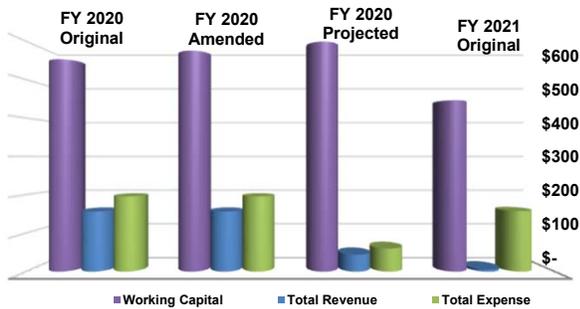
Expense Categories	Fiscal Year 2019-2020 Original	Fiscal Year 2020-2021 Original	Variance	Comments
1. Personnel Services	\$ 339,552	\$ 357,332	\$ 17,780	• Due to payroll baseline adjustments and health premium increase.
2. Operations & Maintenance	279,712	264,910	(14,802)	• Mainly due to decrease in professional services (landscaping) expense account.
<b>Total:</b>	<b>\$ 619,264</b>	<b>\$ 622,242</b>	<b>\$ 2,978</b>	



<b>BUILDING FUND PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION</b>	<b>Fiscal Year 2019-2020 Original Budget</b>	<b>Fiscal Year 2019-2020 Amended Budget</b>	<b>Fiscal Year 2019-2020 Projected Actual</b>	<b>Fiscal Year 2020-2021 Original Budget</b>	<b>Fiscal Year 2019-20 Amended vs. Projected Variance</b>	<b>Fiscal Year Original 2020-21 vs 2019-20 Variance</b>
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 592,300	\$ 614,638	\$ 614,638	\$ 598,443	\$ -	\$ 6,143
Reserved for Encumbrances	-	-	-	-	-	-
<b>Total Working Capital, October 1</b>	<b>\$ 592,300</b>	<b>\$ 614,638</b>	<b>\$ 614,638</b>	<b>\$ 598,443</b>	<b>\$ -</b>	<b>\$ 6,143</b>
<b>REVENUES:</b>						
Interest Income - Building Fund	\$ 6,500	\$ 6,500	\$ 6,500	\$ 5,500	\$ -	\$ (1,000)
Motel Tax Fund Transfer - Building	150,000	150,000	37,500	-	(112,500)	(150,000)
<b>Total Revenues</b>	<b>\$ 156,500</b>	<b>\$ 156,500</b>	<b>\$ 44,000</b>	<b>\$ 5,500</b>	<b>\$ (112,500)</b>	<b>\$ (151,000)</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 748,800</b>	<b>\$ 771,138</b>	<b>\$ 658,638</b>	<b>\$ 603,943</b>	<b>\$ (112,500)</b>	<b>\$ (144,857)</b>
<b>EXPENSES:</b>						
Capital - Building Fund	\$ 196,200	\$ 196,200	\$ 60,195	\$ 158,000	\$ (136,005)	\$ (38,200)
<b>Total Expenses</b>	<b>\$ 196,200</b>	<b>\$ 196,200</b>	<b>\$ 60,195</b>	<b>\$ 158,000</b>	<b>\$ (136,005)</b>	<b>\$ (38,200)</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 552,600	\$ 574,938	\$ 598,443	\$ 445,943	\$ 23,505	\$ (106,657)
<b>Total Working Capital, September 30</b>	<b>\$ 552,600</b>	<b>\$ 574,938</b>	<b>\$ 598,443</b>	<b>\$ 445,943</b>	<b>\$ 23,505</b>	<b>\$ (106,657)</b>
<b>Months of Reserves</b>	<b>34</b>	<b>35</b>	<b>119</b>	<b>34</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance.



**Fiscal Year 2020-21 Expense Budget Allocation**

Capital 100%





**BUILDING FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020 Amended	2019-2020 Projected		
1. Interest Income	\$ 6,500	\$ 6,500	\$ -	
2. Motel Tax Fund Transfer	150,000	37,500	(112,500)	• Due to the economic effect of COVID-19.
<b>Total:</b>	<b>\$ 156,500</b>	<b>\$ 44,000</b>	<b>\$ (112,500)</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020 Amended	2019-2020 Projected		
1. Building Improvements	\$ 196,200	\$ 60,195	\$ (136,005)	• Due to COVID-19, various building improvement projects were put on hold.
<b>Total:</b>	<b>\$ 196,200</b>	<b>\$ 60,195</b>	<b>\$ (136,005)</b>	

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020 Original	2020-2021 Original		
1. Interest Income	\$ 6,500	\$ 5,500	\$ (1,000)	• Due to the economic effect of COVID-19.
2. Motel Tax Fund Transfer	150,000	-	(150,000)	• Due to the economic effect of COVID-19, transfer from the Motel Tax Fund will be postponed for FY 2021.
<b>Total:</b>	<b>\$ 156,500</b>	<b>\$ 5,500</b>	<b>\$ (151,000)</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020 Original	2020-2021 Original		
1. Building Improvements	\$ 196,200	\$ 158,000	\$ (38,200)	• Due to the economic effect of COVID-19, less building improvement projects are being proposed for FY 2021.
<b>Total:</b>	<b>\$ 196,200</b>	<b>\$ 158,000</b>	<b>\$ (38,200)</b>	

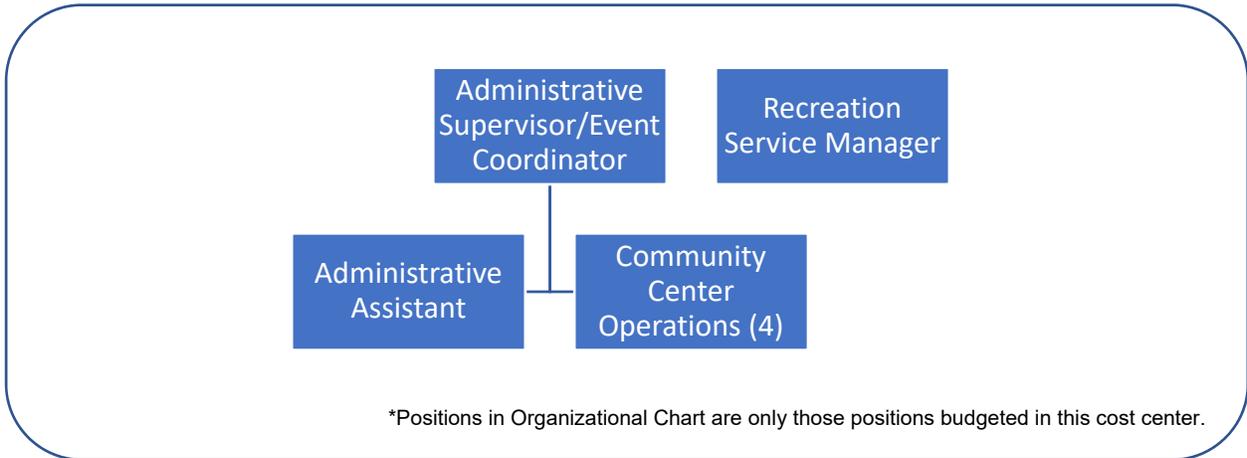


**COMMUNITY CENTER FUND - REVENUE DETAIL**

	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Charges for Services</b>							
Rental Fees	\$ 239,061	\$ 250,000	\$ 250,000	\$ 115,000	\$ 225,000	\$ (25,000)	-10.0%
Table & Chair Rental	26,334	20,000	20,000	14,000	20,000	-	0.0%
<b>Charges for Services Sub-total:</b>	<b>\$ 265,394</b>	<b>\$ 270,000</b>	<b>\$ 270,000</b>	<b>\$ 129,000</b>	<b>\$ 245,000</b>	<b>\$ (25,000)</b>	<b>-9.3%</b>
<b>Miscellaneous:</b>							
Interest Income - Operating	\$ 15,082	\$ 14,500	\$ 14,500	\$ 10,000	\$ 9,000	\$ (5,500)	-37.9%
Interest Income - Building Account	7,658	6,500	6,500	6,500	5,500	(1,000)	-15.4%
Miscellaneous	7,436	2,650	2,650	1,950	1,000	(1,650)	-62.3%
Convenience Fee	282	250	250	150	200	(50)	-20.0%
Transfer From Comm. Ctr. - Building	-	-	-	-	-	-	0.0%
Transfer From Motel Tax Fund - Operating	300,000	-	-	-	200,000	200,000	100.0%
Transfer From Motel Tax Fund - Building	150,000	150,000	150,000	37,500	-	(150,000)	-100.0%
Transfer From COVID-19 Fund	-	-	-	-	26,000	26,000	100.0%
<b>Miscellaneous Sub-total:</b>	<b>\$ 480,457</b>	<b>\$ 173,900</b>	<b>\$ 173,900</b>	<b>\$ 56,100</b>	<b>\$ 241,700</b>	<b>\$ 67,800</b>	<b>39.0%</b>
<b>Total Community Center Fund Revenues:</b>	<b>\$ 745,851</b>	<b>\$ 443,900</b>	<b>\$ 443,900</b>	<b>\$ 185,100</b>	<b>\$ 486,700</b>	<b>\$ 42,800</b>	<b>9.6%</b>
<b>One-time Revenues:</b>							
Transfer From COVID-19 Fund	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ 26,000	100.0%
<b>Total One-time Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>100.0%</b>
<b>Total Recurring Revenues:</b>	<b>\$ 745,851</b>	<b>\$ 443,900</b>	<b>\$ 443,900</b>	<b>\$ 185,100</b>	<b>\$ 460,700</b>	<b>\$ 16,800</b>	<b>3.8%</b>



Rental of Dome - 12,305 square feet of space, 1,951 square foot full-service kitchen, 870 square foot stage; Annex - that can be divided into two equal-size rooms accommodating 2 separate events of 325 persons each with a kitchen; grounds area and Arena covered 48,240 square foot providing seating for a capacity of 1,780 persons. Work directly with the public on a daily basis. Set-up, control, maintain and tear down all audio / visual equipment. Set-up and tear-down of chair / table arrangements and other accessories as arranged with lessee. Maintenance of entire facility and equipment and litter removal on grounds.



**Mission:**

The mission of the Parks and Recreation Department is to improve the quality of life for Victoria citizens by providing a comprehensive system of parks, recreation, and cultural programs that encourage health, fitness, relaxation, and cultural enrichment, as well as providing opportunities for conservation, education, and community involvement.

**Goals & Objectives:**

- Maintain the structure and appearance of the Community Center with the general maintenance plan. Also maintain and implement capital purchases and projects as needed for improvements and to keep the Community Center Victoria’s venue of choice.
- Keep up and modify general maintenance plan as needed and ensure staff implements tasks.
- Keep maintenance crew educated and trained on presentation of the facility.
- Create marketing to attract and generate more extended events capable of bringing visitors to the City of Victoria.

**FY 2020 Highlights:**

- COVID-19 Pandemic (Revenue Loss-Capital projects cut).
- Personnel Services increased a net \$33K, mainly the result of increase in temporary pay, overtime, and more employees opting for City insurance.
- Professional Services increased a net \$6K, mainly due to routine mowing and landscaping.
- Capital expenses were budgeted at \$196K, includes roof replacement \$80K, various building improvements \$85K, other structures \$7K, and computer equipment-hardware \$\$17K.

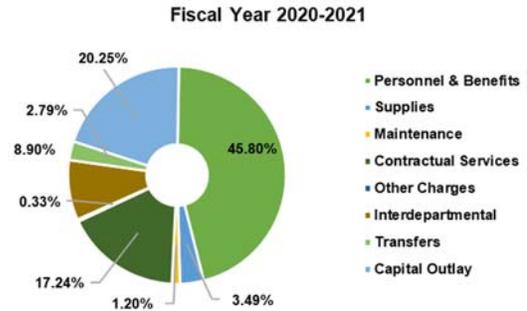
**FY 2021 Budget Highlights:**

- Personnel & Benefits increased \$18K, mainly due to increase in health premiums.
- Maintenance decreased \$37K, mainly due to not renewing software program.
- Contractual Services decreased \$13K due to reducing the mowing contract.
- Interdepartmental Charges increased \$37K, mainly due to Information Technology Charges.
- Capital expenses are budgeted at \$158K; and include HVAC Chillers for \$122K and \$36K for Handicap Closer Replacement.



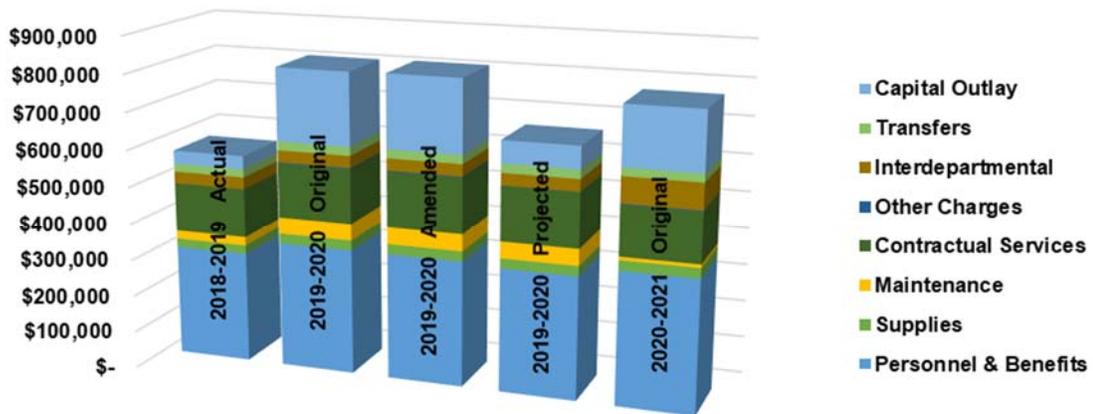
**FY 2021 Programs:**

- Continue to provide excellent customer service that continues to bring reoccurring and new events to the facility.
- Continue to maintain a clean welcoming facility for our community.



**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 300,522	\$ 339,552	\$ 339,552	\$ 332,200	\$ 357,332	\$ 17,780	5.2%
Supplies	23,191	27,200	27,350	26,350	27,200	-	0.0%
Maintenance	23,725	46,040	46,040	45,040	9,340	(36,700)	-79.7%
Contractual Services	133,121	147,515	149,500	146,985	134,496	(13,019)	-8.8%
Other Charges	463	2,600	2,600	900	2,600	-	0.0%
Interdepartmental	32,459	32,557	32,557	32,557	69,474	36,917	113.4%
Transfers	21,800	23,800	23,800	23,800	21,800	(2,000)	-8.4%
Capital Outlay	35,962	196,200	196,200	60,195	158,000	(38,200)	-19.5%
<b>Total Expenses:</b>	<b>\$ 571,241</b>	<b>\$ 815,464</b>	<b>\$ 817,599</b>	<b>\$ 668,027</b>	<b>\$ 780,242</b>	<b>\$ (35,222)</b>	<b>-4.3%</b>
<b>One-time Expenses:</b>							
Interdepartmental	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	100.0%
Transfers	-	2,000	2,000	2,000	-	(2,000)	-100.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 1,500</b>	<b>\$ (500)</b>	<b>-25.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.3%</b>	<b>0.2%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 571,241</b>	<b>\$ 813,464</b>	<b>\$ 815,599</b>	<b>\$ 666,027</b>	<b>\$ 778,742</b>	<b>\$ (34,722)</b>	<b>-4.3%</b>
<b>Percent of Community Center Fund</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	7	7	7	7	7	0

- 1) No major changes in recent years.

**Department High-Level Personnel Descriptions**

**Recreation Services Manager (1)** - Manages all Recreation, Athletics and Sports Tourism.

**Administrative Supervisor/Event Coordinator (1)** - Oversees the operations of the Community Center and the Administrative Assistants and Clerk for the Parks department.

**Administrative Assistant (1)** - Customer Service, Reservations, Reservation Contract Management.

**Community Center Operations (4)** - Keep facility clean and orderly, set up and tear down tables and chairs for events, assists customers during event, event clean up.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Revenue	\$ 272,800	\$ 280,000	\$ 246,000	\$ 280,000
2 Rentals	295	300	252	300



**Recommended/Not Recommended List**

Description	Requested	Recurring	One-Time
<b>Personnel:</b>			
Health Premium Increase	\$ 10,823	\$ 10,823	\$ -
<b>Building &amp; Improvements - 900110:</b>			
Parking Lot - chip seal, 1/3 level up	403,075	-	-
Replace 3 Back Gates	13,500	-	-
Dome sinks (auto multi-station)	32,250	-	-
Handicap Closer Replacement (3 doors - 6 total mechanisms)	36,000	36,000	-
<b>Other Structures - 900150:</b>			
Replace 60 chairs	2,500	-	-
<b>Heating, Ventilation, Air Conditioning - 900120:</b>			
Dome Heat	40,000	-	-
Replace (2) HVAC Chillers - Dome	122,000	122,000	-
<b>Other:</b>			
Small Tools & Supplies - 510010: <i>is the same level as prior year funded</i>	25,000	25,000	-
Building Services Charges - 590066: <i>new to FY 2021</i>	32,300	32,300	-
Air Cond, Heat Vent - 520010: <i>is the same level as prior year funded</i>	6,000	6,000	-
Professional Services - 530000: <i>is \$15,835 less than prior year funded</i>			
Grease Trap Cleaning			
Fire Suppression/Range Hood System			
Termite Inspections			
Backflow Preventer Inspection			
Fire Extinguishers Inspection	8,000	8,000	-
Scissor Lift Inspection			
A/C Filter Replacement			
Fire Alarm Inspection			
Brinks	3,100	3,216	-
Cleaning Stage Curtains & Skirts	1,200	1,200	-
Mowing Contract	10,065	10,065	-
Laundry - table cloths	2,000	2,000	-
Janitorial Services	1,600	1,600	-
Incidentals ( Sound, Sanitizing Appliances, Mobile Stage, etc)	2,500	2,500	-
Maintain Flower Bed	6,000	6,000	-
Educational Development - 540005: <i>is the same level as prior year funded</i>	1,500	1,500	-
Information Technology Charges - 590090: <i>is \$5,731 more than prior year funded</i>	22,287	20,787	1,500
Advertisement & Publications - 600010: <i>is the same level as prior year funded</i>	300	300	-
Equipment & Machine Rental - 610010: <i>is \$200 more than prior year funded</i>	1,700	1,700	-
Contract Labor - 650010: <i>request is \$4,000 more than prior year funded</i>	20,000	20,000	-
Bank Merchant - 660045: <i>is new to FY 2021</i>	1,500	1,500	-
<b>COMMUNITY CENTER FUND TOTAL:</b>	<b>\$ 805,200</b>	<b>\$ 312,491</b>	<b>\$ 1,500</b>



## **Environmental Services Fund**

---

**The City owns and operates a residential solid waste collection service, recycling, brush and bulky item, and yard waste and small bundle collection services, and owns a landfill that services all public and private haulers in the County. Since Fiscal Year 1993, the City has been contracting out the management of the landfill to a private operator. In Fiscal Year 2021, Community Appearance departments were transferred from General Fund to Environmental Services. Departments accounted for in this fund include:**

- Residential Collections**
- Brush & Bulky Item Collections**
- Yard Waste Collections**
- Recycling Collection**
- Environmental Administration – Air Quality**
- Community Appearance**
- Closure/Post Closure Fund**

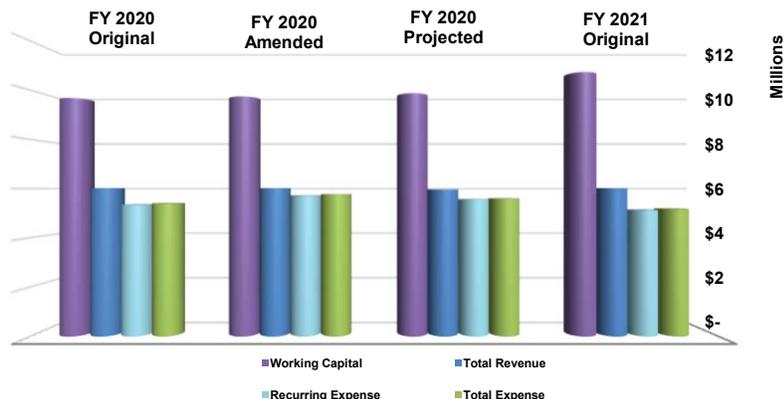


**ENVIRONMENTAL SERVICES -  
COMBINED PRO FORMA  
SCHEDULE OF WORKING  
CAPITAL POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs. 2019-20 Variance
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital - Operating Fund	\$ 6,214,957	\$ 6,281,493	\$ 6,281,493	\$ 6,787,130	\$ -	\$ 572,173
Reserved Working Capital - Operating Fund	-	381,781	381,781	-	-	-
Designated Working Capital - Closure Fund	2,828,658	2,824,668	2,824,668	3,076,959	-	248,301
Reserved Working Capital - Closure Fund	-	-	-	-	-	-
<b>TOTAL WORKING CAPITAL , OCTOBER 1</b>	<b>\$ 9,043,615</b>	<b>\$ 9,487,942</b>	<b>\$ 9,487,942</b>	<b>\$ 9,864,089</b>	<b>\$ -</b>	<b>\$ 820,474</b>
<b>OPERATING REVENUES</b>						
Closure / Post-Closure Fund	\$ 305,200	\$ 305,200	\$ 280,940	\$ 298,240	\$ (24,260)	\$ (6,960)
Operating Fund	5,708,157	5,708,157	5,682,137	5,715,215	7,058	7,058
<b>Total Revenues</b>	<b>\$ 6,013,357</b>	<b>\$ 6,013,357</b>	<b>\$ 5,963,077</b>	<b>\$ 6,013,455</b>	<b>\$ (17,202)</b>	<b>\$ 98</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 15,056,972</b>	<b>\$ 15,501,299</b>	<b>\$ 15,451,018</b>	<b>\$ 15,877,544</b>	<b>\$ (17,202)</b>	<b>\$ 820,572</b>
<b>OPERATING EXPENSES</b>						
Residential Collection Department	\$ 3,910,977	\$ 4,126,977	\$ 4,126,926	\$ 3,635,365	\$ (51)	\$ (275,612)
Brush & Bulky Item Collection Department	385,886	551,666	550,406	432,918	(1,261)	47,032
Yard Waste Collection Department	359,272	359,272	368,939	376,500	9,667	17,227
Recycling Center Department	680,190	680,190	512,010	671,600	(168,180)	(8,590)
Closure / Post-Closure - Landfill Improvements	50,000	50,000	28,649	40,000	(21,351)	(10,000)
<b>Total Expenses</b>	<b>\$ 5,386,325</b>	<b>\$ 5,768,106</b>	<b>\$ 5,586,930</b>	<b>\$ 5,156,382</b>	<b>\$ (181,176)</b>	<b>\$ (229,943)</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital - Operating Fund	\$ 6,586,789	\$ 6,653,325	\$ 6,787,130	\$ 7,385,963	\$ 133,805	\$ 799,174
Designated Working Capital - Restricted Fund	3,083,858	3,079,868	3,076,959	3,335,199	(2,909)	251,341
<b>TOTAL WORKING CAPITAL, September 30</b>	<b>\$ 9,670,647</b>	<b>\$ 9,733,193</b>	<b>\$ 9,864,089</b>	<b>\$ 10,721,162</b>	<b>\$ 130,896</b>	<b>\$ 1,050,515</b>

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) Any discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance (excess amount over the minimum Working Capital Balance requirement).

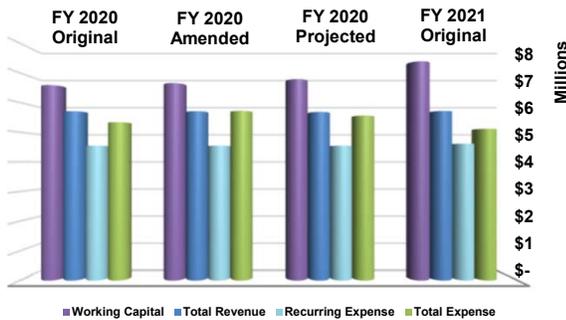




<b>ENVIRONMENTAL SERVICES - OPERATING FUND PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION</b>	<b>Fiscal Year 2019-2020 Original Budget</b>	<b>Fiscal Year 2019-2020 Amended Budget</b>	<b>Fiscal Year 2019-2020 Projected Actual</b>	<b>Fiscal Year 2020-2021 Original Budget</b>	<b>Fiscal Year 2019-20 Amended vs. Projected Variance</b>	<b>Fiscal Year Original 2020-21 vs. 2019-20 Variance</b>
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 6,214,957	\$ 6,281,493	\$ 6,281,493	\$ 6,787,130	\$ -	\$ 572,173
Designated Working Capital	-	381,781	381,781	-	-	-
<b>Total Working Capital, October 1</b>	<b>\$ 6,214,957</b>	<b>\$ 6,663,274</b>	<b>\$ 6,663,274</b>	<b>\$ 6,787,130</b>	<b>\$ -</b>	<b>\$ 572,173</b>
<b>REVENUES:</b>						
Residential Collection Department	\$ 3,924,357	\$ 3,924,357	\$ 3,894,637	\$ 3,876,700	\$ (29,720)	\$ (47,657)
Brush & Bulky Collection Dept.	462,500	462,500	463,300	489,771	800	27,271
Yard Waste Collection Department	466,000	466,000	467,000	492,444	1,000	26,444
Recycling Center Department	855,300	855,300	857,200	856,300	1,900	1,000
<b>Total Revenues</b>	<b>\$ 5,708,157</b>	<b>\$ 5,708,157</b>	<b>\$ 5,682,137</b>	<b>\$ 5,715,215</b>	<b>\$ (26,020)</b>	<b>\$ 7,058</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 11,923,114</b>	<b>\$ 12,371,431</b>	<b>\$ 12,345,410</b>	<b>\$ 12,502,345</b>	<b>\$ (26,020)</b>	<b>\$ 579,231</b>
<b>EXPENSES:</b>						
Residential Collection Department	\$ 3,910,977	\$ 4,126,977	\$ 4,126,926	\$ 3,635,365	\$ (51)	\$ (275,612)
Brush & Bulky Collection Dept.	385,886	551,666	550,406	432,918	(1,261)	47,032
Yard Waste Collection Department	359,272	359,272	368,939	376,500	9,667	17,227
Recycling Center Department	680,190	680,190	512,010	671,600	(168,180)	(8,590)
<b>Total Expenses</b>	<b>\$ 5,336,325</b>	<b>\$ 5,718,106</b>	<b>\$ 5,558,280</b>	<b>\$ 5,116,382</b>	<b>\$ (159,825)</b>	<b>\$ (219,943)</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 6,586,789	\$ 6,653,325	\$ 6,787,130	\$ 7,385,963	\$ 133,805	\$ 799,174
<b>Total Working Capital, September 30</b>	<b>\$ 6,586,789</b>	<b>\$ 6,653,325</b>	<b>\$ 6,787,130</b>	<b>\$ 7,385,963</b>	<b>\$ 133,805</b>	<b>\$ 799,174</b>
<b>Months of Reserves</b>	<b>15</b>	<b>14</b>	<b>15</b>	<b>17</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) Any discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance (excess amount over the minimum Working Capital Balance requirement).



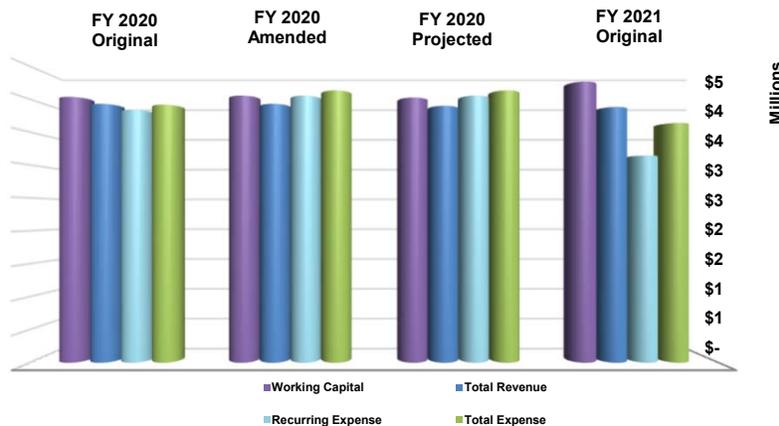


**ENVIRONMENTAL SERVICES -  
OPERATING FUND PRO FORMA -  
RESIDENTIAL COLLECTIONS  
SCHEDULE OF WORKING  
CAPITAL POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs. 2019-20 Variance
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 4,017,077	\$ 4,035,426	\$ 4,035,426	\$ 4,019,137	\$ 18,349	\$ 2,060
Reserved Working Capital	-	216,000	216,000	-	-	-
<b>Total Working Capital, October 1</b>	<b>\$ 4,017,077</b>	<b>\$ 4,251,426</b>	<b>\$ 4,251,426</b>	<b>\$ 4,019,137</b>	<b>\$ 18,349</b>	<b>\$ 2,060</b>
<b>REVENUES</b>						
Garbage Fees	\$ 3,442,000	\$ 3,442,000	\$ 3,427,400	\$ 3,444,000	\$ (14,600)	\$ 2,000
Extra Cart Fees	301,000	301,000	308,700	308,700	7,700	7,700
Interest Income from Operating Fund	89,000	89,000	90,000	95,000	1,000	6,000
Miscellaneous Revenue	45,000	45,000	21,180	21,000	(23,820)	(24,000)
Transfer from Other Fund	47,357	47,357	47,357	-	-	(47,357)
Transfer from COVID Fund	-	-	-	8,000	-	8,000
<b>Total Revenues</b>	<b>\$ 3,924,357</b>	<b>\$ 3,924,357</b>	<b>\$ 3,894,637</b>	<b>\$ 3,876,700</b>	<b>\$ (29,720)</b>	<b>\$ (47,657)</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 7,941,434</b>	<b>\$ 8,175,783</b>	<b>\$ 8,146,063</b>	<b>\$ 7,895,837</b>	<b>\$ (11,371)</b>	<b>\$ (45,597)</b>
<b>EXPENSES</b>						
Personnel Services	\$ 633,801	\$ 633,801	\$ 598,311	\$ 643,781	\$ (35,490)	\$ 9,980
Operations & Maintenance	1,890,757	1,895,715	1,963,624	1,556,335	67,909	(334,422)
Capital Outlay	444,440	655,482	629,124	33,000	(26,358)	(411,440)
Community Appearance Program	-	-	-	446,436	-	446,436
Administration Overhead Cost Allocation	275,465	275,465	267,815	295,411	(7,650)	19,946
Non-Departmental Overhead Cost Allocation	666,514	666,514	668,051	660,402	1,537	(6,112)
<b>Total Expenses</b>	<b>\$ 3,910,977</b>	<b>\$ 4,126,977</b>	<b>\$ 4,126,926</b>	<b>\$ 3,635,365</b>	<b>\$ (51)</b>	<b>\$ (275,612)</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 4,030,457	\$ 4,048,806	\$ 4,019,137	\$ 4,260,472	\$ (11,320)	\$ 230,015
Reserved Working Capital	-	-	-	-	-	-
<b>Total Working Capital, September 30</b>	<b>\$ 4,030,457</b>	<b>\$ 4,048,806</b>	<b>\$ 4,019,137</b>	<b>\$ 4,260,472</b>	<b>\$ (11,320)</b>	<b>\$ 230,015</b>

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) Any discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance (excess amount over the minimum Working Capital Balance requirement).



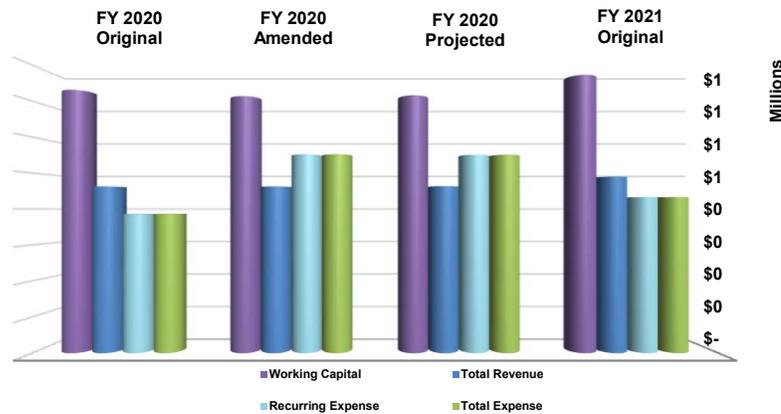


**ENVIRONMENTAL SERVICES -  
OPERATING FUND PRO FORMA -  
BRUSH & BULKY ITEM COLLECTIONS  
SCHEDULE OF WORKING  
CAPITAL POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs. 2019-20 Variance
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 653,867	\$ 636,378	\$ 636,378	\$ 715,053	\$ -	\$ 61,186
Reserved Working Capital	-	165,781	165,781	-	-	-
<b>Total Working Capital, October 1</b>	<b>\$ 653,867</b>	<b>\$ 802,159</b>	<b>\$ 802,159</b>	<b>\$ 715,053</b>	<b>\$ -</b>	<b>\$ 61,186</b>
<b>REVENUES</b>						
Brush & Bulky Collection Variable Fees	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
Brush & Bulky Collection Fixed Fees	437,500	437,500	438,300	464,771	800	27,271
<b>Total Revenues</b>	<b>\$ 462,500</b>	<b>\$ 462,500</b>	<b>\$ 463,300</b>	<b>\$ 489,771</b>	<b>\$ 800</b>	<b>\$ 27,271</b>
<b>TOTAL FUNDS AVAILABLE</b>						
	<b>\$ 1,116,367</b>	<b>\$ 1,264,659</b>	<b>\$ 1,265,459</b>	<b>\$ 1,204,824</b>	<b>\$ 800</b>	<b>\$ 88,457</b>
<b>EXPENSES</b>						
Personnel Services	\$ 152,523	\$ 152,523	\$ 159,885	\$ 159,369	\$ 7,362	\$ 6,846
Operations & Maintenance	194,563	360,344	352,594	232,493	(7,750)	37,930
Capital Outlay	-	-	-	-	-	-
Administration Overhead Cost Allocation	32,014	32,014	31,125	34,332	(889)	2,318
Non-Departmental Overhead Cost Allocation	6,786	6,786	6,802	6,724	16	(62)
<b>Total Expenses</b>	<b>\$ 385,886</b>	<b>\$ 551,666</b>	<b>\$ 550,406</b>	<b>\$ 432,918</b>	<b>\$ (1,261)</b>	<b>\$ 47,032</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 730,481	\$ 712,992	\$ 715,053	\$ 771,906	\$ 2,061	\$ 41,425
Reserved Working Capital	-	-	-	-	-	-
<b>Total Working Capital, September 30</b>	<b>\$ 730,481</b>	<b>\$ 712,992</b>	<b>\$ 715,053</b>	<b>\$ 771,906</b>	<b>\$ 2,061</b>	<b>\$ 41,425</b>

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) Any discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance (excess amount over the minimum Working Capital Balance requirement).



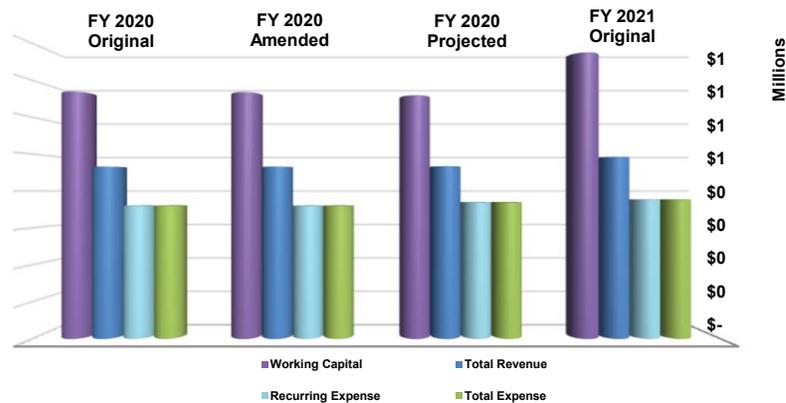


**ENVIRONMENTAL SERVICES -  
OPERATING FUND PRO FORMA -  
YARD WASTE COLLECTIONS  
SCHEDULE OF WORKING  
CAPITAL POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs. 2019-20 Variance
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 562,026	\$ 560,534	\$ 560,534	\$ 658,595	\$ -	\$ 96,569
Reserved Working Capital	-	-	-	-	-	-
<b>Total Working Capital, October 1</b>	<b>\$ 562,026</b>	<b>\$ 560,534</b>	<b>\$ 560,534</b>	<b>\$ 658,595</b>	<b>\$ -</b>	<b>\$ 96,569</b>
<b>REVENUES</b>						
Yard Waste Collection Fixed Fees	\$ 466,000	\$ 466,000	\$ 467,000	\$ 492,444	\$ 1,000	\$ 26,444
<b>Total Revenues</b>	<b>\$ 466,000</b>	<b>\$ 466,000</b>	<b>\$ 467,000</b>	<b>\$ 492,444</b>	<b>\$ 1,000</b>	<b>\$ 26,444</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 1,028,026</b>	<b>\$ 1,026,534</b>	<b>\$ 1,027,534</b>	<b>\$ 1,151,039</b>	<b>\$ 1,000</b>	<b>\$ 123,013</b>
<b>EXPENSES</b>						
Personnel Services	\$ 192,638	\$ 192,638	\$ 206,305	\$ 202,424	\$ 13,667	\$ 9,786
Operations & Maintenance	92,762	92,762	90,609	95,408	(2,153)	2,646
Capital Outlay	-	-	-	-	-	-
Administration Overhead Cost Allocation	67,086	67,086	65,223	71,944	(1,863)	4,858
Non-Departmental Overhead Cost Allocation	6,786	6,786	6,802	6,724	16	(62)
<b>Total Expenses</b>	<b>\$ 359,272</b>	<b>\$ 359,272</b>	<b>\$ 368,939</b>	<b>\$ 376,500</b>	<b>\$ 9,667</b>	<b>\$ 17,227</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 668,754	\$ 667,262	\$ 658,595	\$ 774,540	\$ (8,667)	\$ 105,786
Reserved Working Capital	-	-	-	-	-	-
<b>Total Working Capital, September 30</b>	<b>\$ 668,754</b>	<b>\$ 667,262</b>	<b>\$ 658,595</b>	<b>\$ 774,540</b>	<b>\$ (8,667)</b>	<b>\$ 105,786</b>

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) Any discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance (excess amount over the minimum Working Capital Balance requirement).



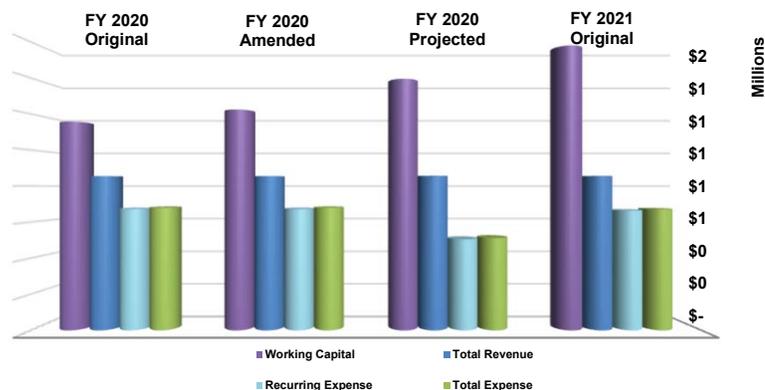


**ENVIRONMENTAL SERVICES -  
OPERATING FUND PRO FORMA -  
RECYCLING CENTER  
SCHEDULE OF WORKING  
CAPITAL POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs. 2019-20 Variance
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 981,987	\$ 1,049,155	\$ 1,049,155	\$ 1,394,345	\$ -	\$ 412,358
Reserved Working Capital	-	-	-	-	-	-
<b>Total Working Capital, October 1</b>	<b>\$ 981,987</b>	<b>\$ 1,049,155</b>	<b>\$ 1,049,155</b>	<b>\$ 1,394,345</b>	<b>\$ -</b>	<b>\$ 412,358</b>
<b>REVENUES</b>						
Recycling Center Collection Fixed Fees	\$ 690,600	\$ 690,600	\$ 691,900	\$ 691,000	\$ 1,300	\$ 400
Extra Cart Fees	10,900	10,900	11,300	11,300	400	400
Household Hazardous Waste Revenue	153,800	153,800	154,000	154,000	200	200
<b>Total Revenues</b>	<b>\$ 855,300</b>	<b>\$ 855,300</b>	<b>\$ 857,200</b>	<b>\$ 856,300</b>	<b>\$ 1,900</b>	<b>\$ 1,000</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 1,837,287</b>	<b>\$ 1,904,455</b>	<b>\$ 1,906,355</b>	<b>\$ 2,250,645</b>	<b>\$ 1,900</b>	<b>\$ 413,358</b>
<b>EXPENSES</b>						
Personnel Services	\$ 101,184	\$ 101,184	\$ 114,836	\$ 108,611	\$ 13,652	\$ 7,427
Operations & Maintenance	562,960	562,960	381,362	546,334	(181,598)	(16,626)
Capital Outlay	7,000	7,000	7,000	7,000	-	-
Administration Overhead Cost Allocation	8,481	8,481	8,246	9,095	(236)	614
Non-Departmental Overhead Cost Allocation	565	565	566	560	1	(5)
<b>Total Expenses</b>	<b>\$ 680,190</b>	<b>\$ 680,190</b>	<b>\$ 512,010</b>	<b>\$ 671,600</b>	<b>\$ (168,180)</b>	<b>\$ (8,590)</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 1,157,097	\$ 1,224,265	\$ 1,394,345	\$ 1,579,044	\$ 170,080	\$ 421,948
Reserved Working Capital	-	-	-	-	-	-
<b>Total Working Capital, September 30</b>	<b>\$ 1,157,097</b>	<b>\$ 1,224,265</b>	<b>\$ 1,394,345</b>	<b>\$ 1,579,044</b>	<b>\$ 170,080</b>	<b>\$ 421,948</b>

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) Any discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance (excess amount over the minimum Working Capital Balance requirement).

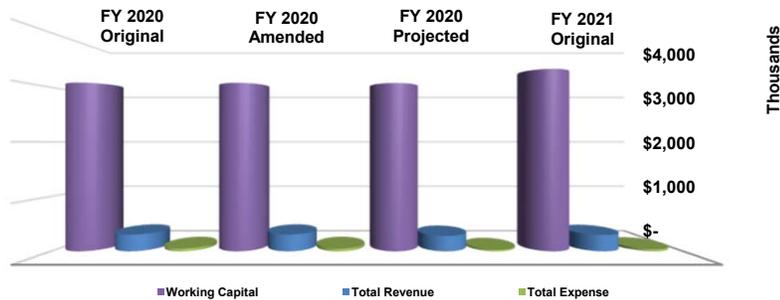




<i>ENVIRONMENTAL SERVICES - CLOSURE/POST CLOSURE FUND PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION</i>	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs. 2019-20 Variance
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 2,828,658	\$ 2,824,668	\$ 2,824,668	\$ 3,076,959	\$ -	\$ 248,301
Designated Working Capital	-	-	-	-	-	-
<b>Total Working Capital Balance, October 1</b>	<b>\$ 2,828,658</b>	<b>\$ 2,824,668</b>	<b>\$ 2,824,668</b>	<b>\$ 3,076,959</b>	<b>\$ -</b>	<b>\$ 248,301</b>
<b>REVENUES:</b>						
Renovar Royalty Payment	\$ 37,000	\$ 37,000	\$ 23,700	\$ 26,000	\$ (13,300)	\$ (11,000)
TLM Royalty Payment	22,000	22,000	12,000	22,000	(10,000)	-
Transfer from Operating Fund	180,000	180,000	180,000	180,000	-	-
Interest Income from Restricted Fund	59,000	59,000	55,400	60,400	(3,600)	1,400
Lease Income	7,200	7,200	9,840	9,840	2,640	2,640
<b>Total Revenues</b>	<b>\$ 305,200</b>	<b>\$ 305,200</b>	<b>\$ 280,940</b>	<b>\$ 298,240</b>	<b>\$ (24,260)</b>	<b>\$ (6,960)</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 3,133,858</b>	<b>\$ 3,129,868</b>	<b>\$ 3,105,608</b>	<b>\$ 3,375,199</b>	<b>\$ (24,260)</b>	<b>\$ 241,341</b>
<b>EXPENSES:</b>						
Closure/Post-Closure - Maintenance	\$ 50,000	\$ 50,000	\$ 28,649	\$ 40,000	\$ (21,351)	\$ (10,000)
<b>Total Expenses</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 28,649</b>	<b>\$ 40,000</b>	<b>\$ (21,351)</b>	<b>\$ (10,000)</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 3,083,858	\$ 3,079,868	\$ 3,076,959	\$ 3,335,199	\$ (2,909)	\$ 251,341
<b>Total Working Capital, September 30</b>	<b>\$ 3,083,858</b>	<b>\$ 3,079,868</b>	<b>\$ 3,076,959</b>	<b>\$ 3,335,199</b>	<b>\$ (2,909)</b>	<b>\$ 251,341</b>

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) Any discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance.





**ENVIRONMENTAL SERVICES - OPERATING FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020 Amended	2019-2020 Projected		
1. Garbage & Cart Fees	\$ 3,743,000	\$ 3,736,100	\$ (6,900)	• As of the third quarter, garbage fees were expected to come in under budget.
2. Brush & Bulk Fees	462,500	463,300	800	• As of the third quarter, brush & bulking item fees were expected to come in over budget.
3. Yard Waste Fees	466,000	467,000	1,000	• As of the third quarter, yard waste fees were expected to come in over budget.
4. Recycling & Cart Fees	701,500	703,200	1,700	• As of the third quarter, recycling fees were expected to come in over budget.
5. Interest Income	89,000	90,000	1,000	• As of the third quarter, interest income is expected to come in over budget.
6. Net Other Revenue	246,157	222,537	(23,620)	
<b>Total:</b>	<b>\$ 5,708,157</b>	<b>\$ 5,682,137</b>	<b>\$ (26,020)</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020 Amended	2019-2020 Projected		
1. Personnel Services	\$ 1,316,787	\$ 1,316,886	\$ 99	• Due to the net result of overtime and vacancies.
2. Supplies	243,836	238,088	(5,748)	• Mainly due to fuel cost.
3. Equipment Maintenance	14,060	2,302	(11,758)	• Due to software maintenance.
4. Tipping Fees	1,134,000	1,009,653	(124,347)	• Mainly due to recycling tipping fees.
5. Landfill Permit Project	610,000	584,000	(26,000)	• Landfill Permit Project is expected to come in under budget.
6. Net Other Expenses	2,399,423	\$ 2,407,351	7,929	
<b>Total:</b>	<b>\$ 5,718,106</b>	<b>\$ 5,558,280</b>	<b>\$ (159,825)</b>	



**ENVIRONMENTAL SERVICES - OPERATING FUND  
PRO FORMA SCHEDULE OF WORKING  
CAPITAL POSITION**

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020	2020-2021		
	Original	Original		
1. Workers' Comp. Tranf.	\$ 47,357	\$ -	\$ (47,357)	• Due to Fiscal Year 2020 Workers' Compensation Fund one-time return of equity transfer; none in Fiscal Year 2021.
2. Brush & Bulky Fees	462,500	489,771	27,271	• Texas Land Management, City's composting operator, is proposing a \$15.39/ton increase on the City's brush/yard waste disposal rate, which translates into a proposed brush rate increase of 13¢/month increase to customers.
3. Yard Waste Fees	466,000	492,444	26,444	• Texas Land Management, City's composting operator, is proposing a \$15.39/ton increase on the City's brush/yard waste disposal rate, which translates into a proposed yard waste rate increase of 12¢/month increase to customers.
4. Net Other Revenue	4,732,300	4,733,000	700	
<b>Total:</b>	<b>\$ 5,708,157</b>	<b>\$ 5,715,215</b>	<b>\$ 7,058</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020	2020-2021		
	Original	Original		
1. Personnel Services	\$ 1,316,787	\$ 1,377,358	\$ 60,571	• Due to the net result of baseline adjustments, health premium increase, and adding 1/5 or \$14K funding for a Grant Administrator (Finance Department).
2. Supplies	242,036	253,600	11,564	• Mainly due to fuel cost.
3. Equipment Maintenance	16,902	2,306	(14,596)	• Due to reduction in software maintenance cost.
4. Professional Services	204,000	151,300	(52,700)	• Due to Fiscal Year 2020 Commercial Waste Study Project.
5. Internal Services Chrgs.	956,281	678,627	(277,654)	• Mainly the net result of the following internal service charges: • (\$332K) vehicle replacement charges - due to one-time expense; • \$29K information technology charges - increase in software maintenance; • \$27K building services overhead charges - new internal service charge; • \$14K custodial services overhead charges - new internal service charge; and, • (\$16K) net from other internal charges.
6. Tipping Fees	1,134,000	1,165,000	31,000	• Manly due to an increase in brush tipping/disposal fee, per TLM Contract.
7. Community Appearance	-	446,436	446,436	• Community Appearance Program was transferred from the General Fund to the Environmental Services Fund; Fiscal Year 2021 one-time expense.
8. Health Fund Transfer	16,000	8,000	(8,000)	• Due to Fiscal Year 2020 Health Savings Account Program - one-time expense.
9. Landfill Permit Project	400,000	-	(400,000)	• Due to Fiscal Year 2020 Landfill Permit Project (one-time expense); none in Fiscal Year 2021.
10. Net Other Expenses	1,050,319	\$ 1,033,755	(16,564)	
<b>Total:</b>	<b>\$ 5,336,325</b>	<b>\$ 5,116,382</b>	<b>\$ (219,943)</b>	



**ENVIRONMENTAL SERVICES -  
OPERATING FUND PRO FORMA  
SCHEDULE OF WORKING  
CAPITAL POSITION**

	Fiscal Year 2016-2017 Original Budget	Fiscal Year 2017-2018 Original Budget	Fiscal Year 2018-2019 Original Budget	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2020-2021 Original Budget
<b>BUDGETARY BASELINE ANALYSIS:</b>					
Residential Collection Department	\$ 3,854,820	\$ 4,226,581	\$ 4,027,284	\$ 3,910,977	\$ 3,635,365
Brush & Bulky Collection Dept.	340,167	377,371	551,067	385,886	432,918
Yard Waste Collection Department	317,772	340,257	358,988	359,272	376,500
Recycling Center Department	804,003	690,233	691,010	680,190	671,600
<b>Total Budgeted Expenses:</b>	<b>\$ 5,316,762</b>	<b>\$ 5,634,442</b>	<b>\$ 5,628,349</b>	<b>\$ 5,336,325</b>	<b>\$ 5,116,382</b>
<b>One-Time Expenses:</b>					
Residential Collection Department	\$ 905,800	\$ 1,215,835	\$ 981,091	\$ 783,413	\$ 494,124
Brush & Bulky Collection Dept.	-	12,061	167,533	80	150
Yard Waste Collection Department	-	5,669	4,024	80	150
Recycling Center Department	9,750	9,374	7,165	7,007	7,012
<b>Total One-Time Expenses:</b>	<b>\$ 915,550</b>	<b>\$ 1,242,939</b>	<b>\$ 1,159,813</b>	<b>\$ 790,579</b>	<b>\$ 501,436</b>
<b>Recurring Baseline Budget:</b>					
Residential Collection Department	\$ 2,949,020	\$ 3,010,746	\$ 3,046,193	\$ 3,127,564	\$ 3,141,240
Brush & Bulky Collection Dept.	340,167	365,310	383,534	385,806	432,768
Yard Waste Collection Department	317,772	334,588	354,964	359,192	376,350
Recycling Center Department	794,253	680,859	683,845	673,184	664,588
<b>Total Baseline Expenses:</b>	<b>\$ 4,401,212</b>	<b>\$ 4,391,503</b>	<b>\$ 4,468,536</b>	<b>\$ 4,545,746</b>	<b>\$ 4,614,946</b>

**BALANCE BUDGET ANALYSIS:**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance
Total Expense	\$ 5,336,325	\$ 5,718,106	\$ 5,558,280	\$ 5,116,382	\$ (219,943)
Total One-Time Expense	(790,579)	(790,579)	(790,579)	(501,436)	289,143
Total Carryover Encumbrance	-	(381,781)	(381,781)	-	-
<b>Total Recurring Expense</b>	<b>\$ 4,545,746</b>	<b>\$ 4,545,746</b>	<b>\$ 4,385,921</b>	<b>\$ 4,614,946</b>	<b>\$ 69,200</b>
Total Revenue	\$ 5,708,157	\$ 5,708,157	\$ 5,682,137	\$ 5,715,215	\$ 7,058
Total One-Time Revenue	(62,357)	(62,357)	(62,357)	(23,000)	39,357
<b>Total Recurring Revenue</b>	<b>\$ 5,645,800</b>	<b>\$ 5,645,800</b>	<b>\$ 5,619,780</b>	<b>\$ 5,692,215</b>	<b>\$ 46,415</b>
<b>Recurring Revenue ≥ Recurring Exp.</b>	<b>\$ 1,100,054</b>	<b>\$ 1,100,054</b>	<b>\$ 1,233,859</b>	<b>\$ 1,077,269</b>	<b>\$ (22,785)</b>

**MINIMUM WORKING CAPITAL BALANCE ANALYSIS:**

Total Working Capital, September 30	\$ 6,586,789	\$ 6,653,325	\$ 6,787,130	\$ 7,385,963	\$ 799,174
Total Minimum Working Capital, Sept. 30	1,334,081	1,429,526	1,389,570	1,279,096	(54,986)
<b>Total Excess Working Capital, Sept. 30</b>	<b>\$ 5,252,708</b>	<b>\$ 5,223,799</b>	<b>\$ 5,397,560</b>	<b>\$ 6,106,867</b>	<b>\$ 854,160</b>
Reserve for Vehicle & Cart Replacements	4,806,000	4,806,000	4,806,000	4,806,000	-
<b>Total Excess Working Capital, Sept. 30</b>	<b>\$ 446,708</b>	<b>\$ 417,799</b>	<b>\$ 591,560</b>	<b>\$ 1,300,867</b>	<b>\$ 854,160</b>



**ENVIRONMENTAL SERVICES - OPERATING FUND  
PRO FORMA SCHEDULE OF WORKING  
CAPITAL POSITION**

**FULL-TIME STAFFING:**

Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Variance
24	23	23	29	6

- The reorganization of the Community Appearance department resulted in an increase of 6 to Environmental Services.

**ACTUAL ENVIRONMENTAL SERVICES OPERATING REVENUES:**

	Fiscal Year 2015-2016 Actual	Fiscal Year 2016-2017 Actual	Fiscal Year 2017-2018 Actual	Fiscal Year 2018-2019 Actual	Fiscal Year 2019-2020 Projected
Garbage Fees	\$ 3,396,043	\$ 3,398,424	\$ 3,387,255	\$ 3,477,670	\$ 3,427,400
Extra Cart Fees	260,953	276,551	291,716	303,701	308,700
Brush & Bulky Collection Variable Fees	39,370	32,766	21,227	27,561	25,000
Brush & Bulky Collection Fixed Fees	435,590	435,930	435,556	438,257	438,300
Yard Waste Collection Fixed Fees	463,811	464,326	463,776	466,700	467,000
Recycling Cart Fees	9,785	9,565	9,485	10,905	11,300
Recycling Center Collection Fixed Fees	494,203	688,002	687,259	691,550	691,900
Household Hazardous Waste Fees	153,034	153,205	153,021	153,993	154,000
Interest Income from Operating Fund	23,639	54,343	63,297	94,954	90,000
Auction Sales	114,328	-	161	48,933	15,000
Miscellaneous Revenue	7,501	9,154	5,950	5,257	6,180
Transfer from Workers Comp. Fund	-	-	-	-	47,357
<b>Total:</b>	<b>\$ 5,398,257</b>	<b>\$ 5,522,266</b>	<b>\$ 5,518,703</b>	<b>\$ 5,719,481</b>	<b>\$ 5,682,137</b>

**ENVIRONMENTAL SERVICES RATES:**

Type of Services	Residential Refuse Rates						
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Residential Collection Services	\$13.75	\$13.75	\$13.75	\$13.75	\$13.75	\$13.75	\$13.75
Recycling Collection Services	\$1.28	\$1.28	\$2.92	\$2.92	\$2.92	\$2.92	\$2.92
Brush & Bulky Collection Services	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85	\$1.98
Yard Waste Collection Services	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97	\$2.09
Household Hazardous Waste Collection Services	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65
<b>Total:</b>	<b>\$19.50</b>	<b>\$19.50</b>	<b>\$21.14</b>	<b>\$21.14</b>	<b>\$21.14</b>	<b>\$21.14</b>	<b>\$21.39</b>

Fiscal Year	#s of Customers
2015	19,674
2016	19,630
2017	19,668
2018	19,665
2019	19,828



**ENVIRONMENTAL SERVICES FUND - REVENUE DETAIL**

	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Operating Fund - Charges for Services:</b>							
Garbage Fees	\$ 3,477,670	\$ 3,442,000	\$ 3,442,000	\$ 3,427,400	\$ 3,444,000	\$ 2,000	0.1%
Extra Cart Fees	303,701	301,000	301,000	308,700	308,700	7,700	2.6%
Brush & Bulky Collection Variable Fees	27,561	25,000	25,000	25,000	25,000	-	0.0%
Brush & Bulky Collection Fixed Fees	438,257	437,500	437,500	438,300	464,771	27,271	6.2%
Yard Waste Collection Fixed Fees	466,700	466,000	466,000	467,000	492,444	26,444	5.7%
Recycling Cart Fees	10,905	10,900	10,900	11,300	11,300	400	3.7%
Recycling Center Collection Fixed Fees	691,550	690,600	690,600	691,900	691,000	400	0.1%
Household Hazardous Waste Fees	153,993	153,800	153,800	154,000	154,000	200	0.1%
Interest Income from Operating Fund	94,954	89,000	89,000	90,000	95,000	6,000	6.7%
Auction Sales	48,933	15,000	15,000	15,000	15,000	-	0.0%
Weedy Lot	-	25,000	25,000	-	-	(25,000)	-100.0%
Miscellaneous Revenue	5,257	5,000	5,000	6,180	6,000	1,000	20.0%
Transfer from COVID-19 Fund	-	-	-	-	8,000	8,000	100.0%
Transfer from Workers Comp. Fund	-	47,357	47,357	47,357	-	(47,357)	-100.0%
<b>Operating Fund Sub-total:</b>	<b>\$ 5,719,481</b>	<b>\$ 5,708,157</b>	<b>\$ 5,708,157</b>	<b>\$ 5,682,137</b>	<b>\$ 5,715,215</b>	<b>\$ 7,058</b>	<b>0.1%</b>
<b>Closure &amp; Post-Closure Fund - Charges for Services:</b>							
Renovar Royalty Payment	\$ 22,114	\$ 37,000	\$ 37,000	\$ 23,700	\$ 26,000	\$ (11,000)	-29.7%
TLM Royalty Payment	31,680	22,000	22,000	12,000	22,000	-	0.0%
Transfer from Operating Fund	180,000	180,000	180,000	180,000	180,000	-	0.0%
Interest Income from Restricted Fund	53,215	59,000	59,000	55,400	60,400	1,400	2.4%
Lease Income	9,440	7,200	7,200	9,840	9,840	2,640	36.7%
<b>Closure &amp; Post-Closure Sub-total:</b>	<b>\$ 296,450</b>	<b>\$ 305,200</b>	<b>\$ 305,200</b>	<b>\$ 280,940</b>	<b>\$ 298,240</b>	<b>\$ (6,960)</b>	<b>-2.3%</b>
<b>Total Environmental Fund Revenues:</b>	<b>\$ 6,015,931</b>	<b>\$ 6,013,357</b>	<b>\$ 6,013,357</b>	<b>\$ 5,963,077</b>	<b>\$ 6,013,455</b>	<b>\$ 98</b>	<b>0.0%</b>
<b>One-time Revenues:</b>							
Auction Sales	\$ 48,933	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
Transfer from COVID-19 Fund	-	-	-	-	8,000	8,000	100.0%
Transfer from Workers' Comp. Fund	-	47,357	47,357	47,357	-	(47,357)	-100.0%
<b>Total One-time Revenues:</b>	<b>\$ 48,933</b>	<b>\$ 62,357</b>	<b>\$ 62,357</b>	<b>\$ 62,357</b>	<b>\$ 23,000</b>	<b>\$ (39,357)</b>	<b>-63.1%</b>
<b>Total Recurring Revenues:</b>	<b>\$ 5,966,998</b>	<b>\$ 5,951,000</b>	<b>\$ 5,951,000</b>	<b>\$ 5,900,720</b>	<b>\$ 5,990,455</b>	<b>\$ 39,455</b>	<b>0.7%</b>



**ENVIRONMENTAL SERVICES**  
**FUND: EXPENSE**  
**BY CLASSIFICATION**

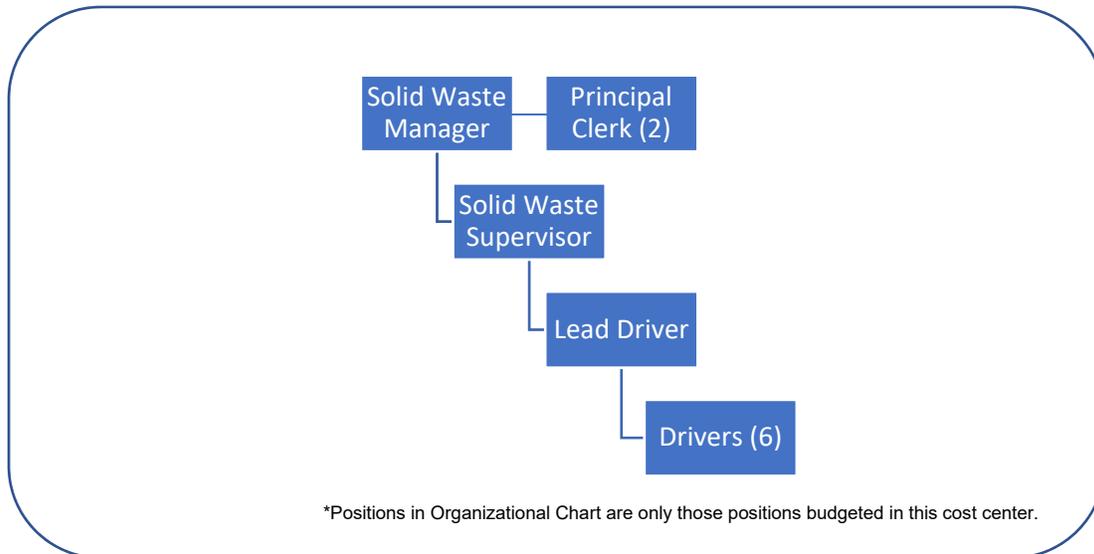
	Fiscal Year 2018-19 Actual Expenses	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Expenses	Fiscal Year 2020-21 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 1,311,632	\$ 1,316,787	\$ 1,316,787	\$ 1,316,886	\$ 1,643,462	\$ 326,675	24.8%
Supplies	226,895	242,036	243,836	238,088	306,240	64,204	26.5%
Maintenance	2,257	21,243	18,401	3,602	2,306	(18,937)	-89.1%
Contractual Services	1,466,617	1,556,001	1,563,907	1,420,968	1,560,332	4,331	0.3%
Other Charges	6,042	12,844	12,844	4,726	37,493	24,649	191.9%
Interdepartmental	1,003,959	1,001,207	1,165,082	1,181,799	778,956	(222,251)	-22.2%
Transfers	1,108,500	783,167	783,167	783,167	775,167	(8,000)	-1.0%
Capital	372,537	453,040	664,082	637,693	52,426	(400,614)	-88.4%
<b>Total Expenses:</b>	<b>\$ 5,498,440</b>	<b>\$ 5,386,325</b>	<b>\$ 5,768,106</b>	<b>\$ 5,586,930</b>	<b>\$ 5,156,382</b>	<b>\$ (229,943)</b>	<b>-4.3%</b>

**ENVIRONMENTAL SERVICES**  
**FUND: EXPENSE**  
**BY COST CENTER**

	Fiscal Year 2018-19 Actual Expenses	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Expenses	Fiscal Year 2020-21 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Residential Collection Department	\$ 2,912,869	\$ 2,968,998	\$ 3,184,998	\$ 3,191,060	\$ 2,233,116	\$ (735,882)	-24.8%
Brush & Bulky Item Collection Department	343,097	347,086	512,867	512,479	391,862	44,776	12.9%
Yard Waste Collection Department	284,931	285,400	285,400	296,914	297,832	12,432	4.4%
Recycling Center Department	584,250	671,144	671,144	503,198	661,945	(9,199)	-1.4%
Environmental Administration Department	362,902	383,046	383,046	372,409	410,782	27,736	7.2%
Non-Departmental	1,003,862	680,651	680,651	682,220	674,409	(6,242)	-0.9%
Closure/Post-Closure - Landfill Improvements	6,528	50,000	50,000	28,649	40,000	(10,000)	-20.0%
Community Appearance Department	-	-	-	-	446,436	446,436	100.0%
<b>Total Expenses:</b>	<b>\$ 5,498,440</b>	<b>\$ 5,386,325</b>	<b>\$ 5,768,106</b>	<b>\$ 5,586,930</b>	<b>\$ 5,156,382</b>	<b>\$ (229,943)</b>	<b>-4.3%</b>



The Residential Collections Department will continue to provide weekly garbage pickup for 19,800 customers. Garbage is picked up in 96-gallon carts by automated trucks. Continue to monitor routes and make changes as needed to get the maximum productivity possible.



### **Mission:**

The Residential Collections Department is dedicated to delivering quality collection to residents that enhance the beauty and livability of Victoria following local, state and federal guidelines, by utilizing automated pickup once per week for residential garbage units.

### **Goals & Objectives:**

- Continue to work on route efficiency and make adjustments as needed.
- Continue to make safety a high priority.
- Continue to provide a high level of customer service.

### **FY 2020 Highlights:**

- Bid out the Commercial Garbage Service.
- Provide weekly service to 19,800 customers.
- Worked through the COVID-19 pandemic.
- Capital expenses are budgeted at \$444K, which include one-time replacement of HVAC at Solid Waste Unit 3, replace computer, 400 additional 96-gallon carts, landfill expansion improvements, and two BigBelly HC5 stand-alone trash compactors with extended wireless service.

### **FY 2021 Budget Highlights:**

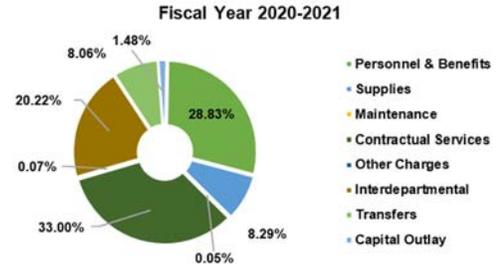
- Personnel & Benefits increased \$10K, mainly due to health premium increase.
- Supplies increased \$10K, mainly due to fuel.
- Maintenance decreased \$18K, mainly due to not renewing GPS system.
- Contractual Services decreased \$43K, mainly due to Fiscal Year 2020 one-time expense of a commercial study.
- Other Charges decreased \$461, mainly due to Education and Development.
- Interdepartmental decreased \$282K, mainly due to less vehicles being replaced in Fiscal Year 2021.
- Capital Outlay includes the one-time purchase of a \$5K replacement copier and \$28K in 96-gallon carts.



# RESIDENTIAL COLLECTIONS EXPENSES

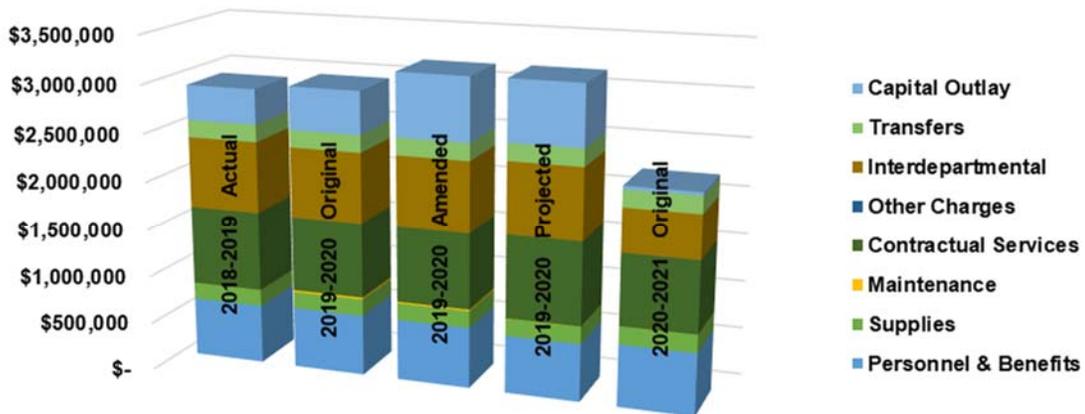
## FY 2021 Programs:

- Award a new Commercial Contract.
- Continue to service 19,800 customers weekly.
- Continue work to improve productivity and route efficiency.
- Continue to monitor routes and make the necessary changes.



## Total Expenses for Corresponding Fiscal Year Presented

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 614,230	\$ 633,801	\$ 633,801	\$ 598,311	\$ 643,781	\$ 9,980	1.6%
Supplies	171,798	174,891	176,691	178,891	185,045	10,154	5.8%
Maintenance	1,751	19,402	16,560	2,902	1,102	(18,300)	-94.3%
Contractual Services	833,476	780,470	786,470	860,624	737,015	(43,455)	-5.6%
Other Charges	579	2,044	2,044	800	1,583	(461)	-22.6%
Interdepartmental	745,726	733,950	733,950	740,407	451,590	(282,360)	-38.5%
Transfers	180,000	180,000	180,000	180,000	180,000	-	0.0%
Capital Outlay	365,309	444,440	655,482	629,124	33,000	(411,440)	-92.6%
<b>Total Expenses:</b>	<b>\$ 2,912,869</b>	<b>\$ 2,968,998</b>	<b>\$ 3,184,998</b>	<b>\$ 3,191,060</b>	<b>\$ 2,233,116</b>	<b>\$ (735,882)</b>	<b>-24.8%</b>
<b>One-time Expenses:</b>							
Contractual Services	\$ 42,846	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	\$ (65,000)	-100.0%
Interdepartmental	319,805	332,339	332,339	332,339	-	(332,339)	-100.0%
Capital Outlay	362,468	443,240	443,240	443,240	33,000	(410,240)	-92.6%
<b>Total One-time Expenses:</b>	<b>\$ 725,120</b>	<b>\$ 840,579</b>	<b>\$ 840,579</b>	<b>\$ 840,579</b>	<b>\$ 33,000</b>	<b>\$ (807,579)</b>	<b>-96.1%</b>
<b>One-time as % of Department:</b>	<b>24.9%</b>	<b>28.3%</b>	<b>26.4%</b>	<b>26.3%</b>	<b>1.5%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 2,187,749</b>	<b>\$ 2,128,419</b>	<b>\$ 2,344,419</b>	<b>\$ 2,350,481</b>	<b>\$ 2,200,116</b>	<b>\$ 71,697</b>	<b>3.4%</b>
<b>Percent of Environmental Svcs. Fund</b>	<b>56.8%</b>	<b>55.7%</b>	<b>55.6%</b>	<b>57.2%</b>	<b>44.3%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	11	11	11	11	11	0

1) No major changes in recent years.

**Department High-Level Personnel Descriptions**

**Solid Waste Manager (1)** – Oversees the Solid Waste divisions.

**Solid Waste Supervisor (1)** - Oversees daily operations and drivers for solid waste, brush and bulky, recycling, and yard waste.

**Lead Driver (1)** - Assists supervisor with his duties and drives when needed to fill in for vacations and sick employees.

**Automated Drivers (6)** - Collects solid waste for 19,800 customers on a weekly basis.

**Principal Clerk (2)** – Answers phones and creates and closes workorders.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Total Tons	23,598	24,000	3,010	28,000
2 Total Loads	3,226	3,350	3,850	3,600

**Recommended/Not Recommended List**

Description	Requested	Recurring	One-time
<b>Personnel:</b>			
Health Premium Increase	\$ 16,146	\$ 16,146	\$ -
<b>Building &amp; Improvements - 900110:</b>			
New Building for Administrative Staff	110,000	-	-
<b>Other Capital Outlay:</b>			
<b>Other Structures - 900150:</b>			
Parking Lot Improvements	90,000	-	-
<b>Office Equipment, Instrument Apparatus - 950120:</b>			
Replace Ricoh copier	8,500	-	5,000
<b>Machinery &amp; Equipment - 950600:</b>			
400 96-gal carts	28,000	-	28,000
<b>Other:</b>			
Office Supplies - 510005: same level as prior year funded	7,000	7,000	-
Small Tools & Supplies - 510010: request is \$846 less than prior year funded	15,045	15,045	-
Uniform & Clothing - 510045: same level as prior year funded	1,200	1,200	-
Software Maintenance - 520017: none requested	-	-	-
Professional Services - 530000: request is \$65,000 less than prior year funded			
Mowing of the old landfill - one time a year	7,000	7,000	-
Mowing Contract for Solid Waste Yard	3,300	3,300	-
Educational Development - 540005: request is \$161 less than prior year funded	1,083	1,083	-
Custodial Overhead - 590055: new to FY 21	14,494	14,494	-
Building Services Overhead - 590065: new to FY21	26,632	26,632	-
Contract Labor - 650010: same level as prior year funded	3,000	3,000	-
Tipping Fees - 650520: same level as prior year funded	684,000	706,000	-
Transfer to Other Funds - 721600: same level as prior year funded	180,000	180,000	-
<b>Subtotal - Solid Waste:</b>	<b>\$ 1,195,400</b>	<b>\$ 980,900</b>	<b>\$ 33,000</b>



Provide efficient brush and heavy item collection for the residents following local, state and federal guidelines. Continue quarterly pickup of brush and call in service for heavy items. Work with the Community Appearance Division to ensure that the City is kept as clean as possible.

Brush & Bulky Waste Drivers (3)

\*Positions in Organizational Chart are only those positions budgeted in this cost center.

**Mission:**

The Brush & Bulky Item division is dedicated to delivering quality services to residents that enhance the beauty and livability of Victoria.

**Goals & Objectives:**

- Continue to review processes to ensure outstanding customer service.
- Focus on customer communications to ensure our citizens understand the processes in place.
- Continue to work with Code Enforcement to ensure the City is kept as clean as possible.
- Continue to pick up debris piles around the City as part of the Community Appearance Program.

**FY 2020 Highlights:**

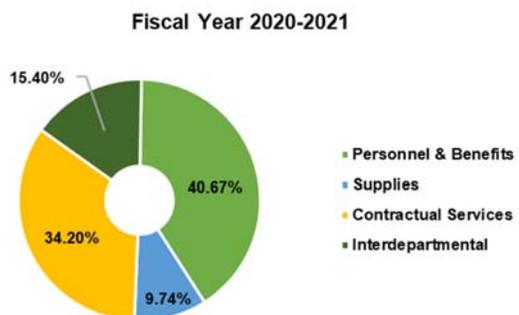
- Provided two months of out of cycle and large item pickup at no charge.
- Worked thru the COVID-19 outbreak and due to the increased volume worked five days weekly when scheduled for four.
- Worked on multiple beautification projects including North Outfall.
- No Capital Expenses were budgeted for Fiscal Year 2020.

**FY 2021 Budget Highlights:**

- Personnel & Benefits increased \$7K, due to health premium increase.
- Supplies increased \$12K, mainly due to fuel.
- Contractual Services increased \$24K, mainly due to Tipping Fees.
- Interdepartmental increased \$2K mainly due to Information Technology charges.
- There are no capital expenses budgeted in Fiscal Year 2021.

**FY2021 Programs:**

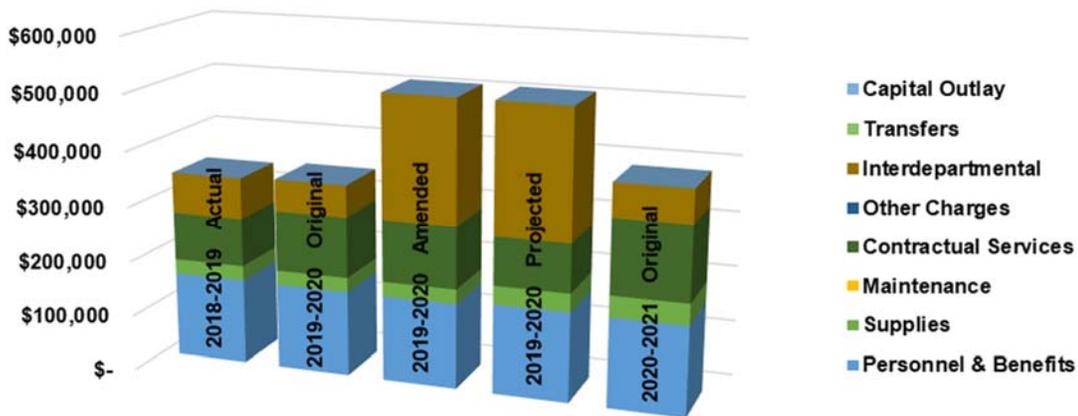
- Work with the Community Appearance Division.
- Continue to do beautification related pickups identified by staff.
- Continue to focus on illegally dumped waste.





**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 153,527	\$ 152,523	\$ 152,523	\$ 159,885	\$ 159,369	\$ 6,846	4.5%
Supplies	26,897	26,610	26,610	33,400	38,150	11,540	43.4%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	88,065	110,000	111,906	86,906	134,000	24,000	21.8%
Other Charges	-	-	-	-	-	-	0.0%
Interdepartmental	74,608	57,953	221,828	232,288	60,343	2,390	4.1%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenses:</b>	<b>\$ 343,097</b>	<b>\$ 347,086</b>	<b>\$ 512,867</b>	<b>\$ 512,479</b>	<b>\$ 391,862</b>	<b>\$ 44,776</b>	<b>12.9%</b>
<b>One-time Expenses:</b>							
No One-time Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 343,097</b>	<b>\$ 347,086</b>	<b>\$ 512,867</b>	<b>\$ 512,479</b>	<b>\$ 391,862</b>	<b>\$ 44,776</b>	<b>12.9%</b>
<b>Percent of Environmental Svcs. Fund</b>	<b>6.7%</b>	<b>6.5%</b>	<b>8.9%</b>	<b>9.2%</b>	<b>7.8%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	3	3	3	3	3	0

1) No major changes in recent years.

**Department High-Level Personnel Descriptions**

**Brush & Bulky Waste Drivers (3)** - Pick up quarterly brush pickup and scheduled bulky waste pickups.



**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Landfill Tonnage Accepted	3,209	3,500	5,000	4,000

**Recommended/Not Recommended List**

**Description** **Requested** **Recurring** **One-time**

<b>Personnel:</b>			
Health Premium Increase	\$ 5,538	\$ 5,538	\$ -
<b>Other:</b>			
Small Tools & Supplies - 510010: same level as prior year funded	1,000	1,000	-
Fuel - 510015: request is \$2,540 more than prior year funded	24,460	27,000	-
Chemical, Medical, Surgical Equip - 510025: same level as prior year funded	400	400	-
Tipping Fees - 650520: request is \$30,000 more than prior year funded	140,000	134,000	-
<b>Subtotal - Brush &amp; Bulky Collections:</b>	<b>\$ 171,398</b>	<b>\$ 167,938</b>	<b>\$ -</b>



Continue to pick up small amounts of limbs, hedge clippings or similar material. Yard waste is picked up 5 days a week with the use of rear load.



**Mission:**

The Yard Waste Collection division is dedicated to delivering quality services to residents that enhance the beauty and livability of Victoria.

**Goals & Objectives:**

- Continue to monitor the routes and look for issues and opportunities.
- Continue to educate the customers on how to separate yard waste and the pickup schedule.
- Continue to evaluate the routes and make adjustments.
- Continue to work in a safe and effective manner.

**FY 2020 Highlights:**

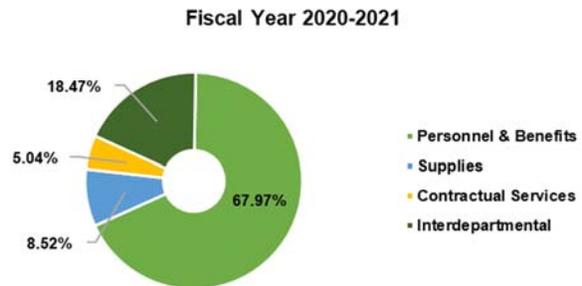
- Conducted monthly North Outfall cleanups.
- Conducted 30 beautification cleanup (YTD).

**FY 2021 Budget Highlights:**

- Personnel & Benefits increased \$10K, mainly due to health premium increase.
- Supplies increased \$1K, mainly due to fuel.
- Interdepartmental increased \$1K, mainly due to Information Technology Charges.
- No Capital Outlay items requested in Fiscal Year 2021.

**FY 2021 Programs:**

- Work with the Community Appearance division on projects as needed.
- Continue to service 19,800 customers weekly.
- Continue the monthly outfall cleanups.

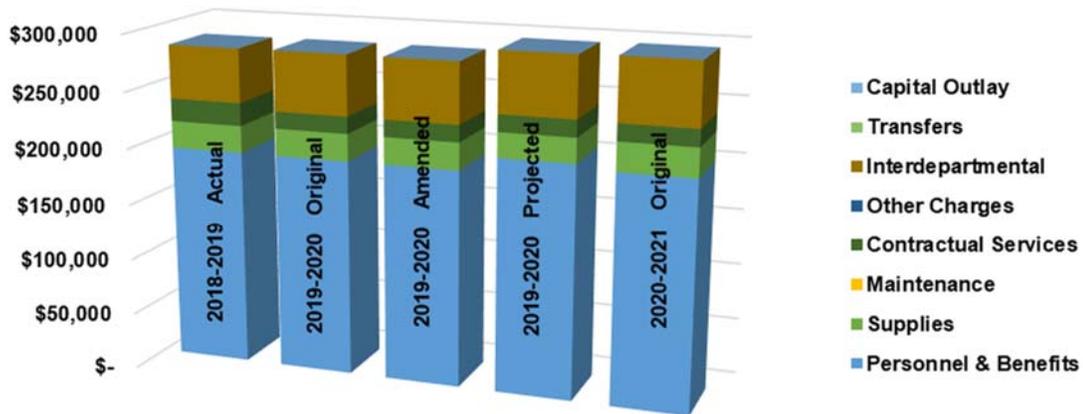




## YARD WASTE COLLECTION EXPENSES

### Total Expenses for Corresponding Fiscal Year Presented

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 192,594	\$ 192,638	\$ 192,638	\$ 206,305	\$ 202,424	\$ 9,786	5.1%
Supplies	23,976	24,150	24,150	21,997	25,390	1,240	5.1%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	20,248	15,000	15,000	15,000	15,000	-	0.0%
Other Charges	-	-	-	-	-	-	0.0%
Interdepartmental	48,113	53,612	53,612	53,612	55,018	1,406	2.6%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenses:</b>	<b>\$ 284,931</b>	<b>\$ 285,400</b>	<b>\$ 285,400</b>	<b>\$ 296,914</b>	<b>\$ 297,832</b>	<b>\$ 12,432</b>	<b>4.4%</b>
<b>One-time Expenses:</b>							
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 284,931</b>	<b>\$ 285,400</b>	<b>\$ 285,400</b>	<b>\$ 296,914</b>	<b>\$ 297,832</b>	<b>\$ 12,432</b>	<b>4.4%</b>
<b>Percent of Environmental Svcs. Fund</b>	<b>5.6%</b>	<b>5.4%</b>	<b>5.0%</b>	<b>5.3%</b>	<b>5.9%</b>		



### Department Staffing Level

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	4	4	4	4	4	0

1) No major changes in recent years.

### Department High-Level Personnel Descriptions

**Yard Waste Driver (4)** - Collects yard waste for 19,800 customers on a weekly basis.



**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Tonnage picked up	5,500	6,000	6,000	5,700
2 Total loads	798	1,000	1,000	810

**Recommended/Not Recommended List**

**Description** **Requested    Recurring    One-time**

<b>Personnel:</b>			
Health Premium Increase	\$ 7,593	\$ 7,593	\$ -
<b>Other:</b>			
Small Tools & Supplies - 510010: <a href="#">same level as prior year funded</a>	2,040	2,040	-
Uniforms & Clothing - 510045: <a href="#">same level as prior year funded</a>	1,500	1,500	-
Contract Labor - 650010: <a href="#">same level as prior year funded</a>	15,000	15,000	-
<b>Subtotal - Yard Waste:</b>	<b>\$ 26,133</b>	<b>\$ 26,133</b>	<b>\$ -</b>



The Recycling Department will continue to provide Household Hazardous Waste (HHW) pickup to all City of Victoria residents. HHW services are available to customers 24/7 via 1-800-449-7587. Curbside Recycling is provided to all City customers on every other week basis. The Environmental Department will continue to provide environmental education to VISD and all citizens.

## Recycle Route Drivers (2)

\*Positions in Organizational Chart are only those positions budgeted in this cost center.

**Mission:**

The Recycling division is dedicated to delivering quality services to residents that enhance the beauty and livability of Victoria.

**Goals & Objectives:**

- Continue to educate our customers on the proper items to recycle to reduce contamination in our recycle stream.
- Continue to educate our customers on the value of recycling.
- Continue to work with VISD on their successful school recycling program.
- Continue to monitor and track the Household Hazardous Waste program to ensure it continues to be successful.
- Continue to work in a safe and effective manner.
- Continue to monitor and make adjustments as needed to route.

**FY 2020 Highlights:**

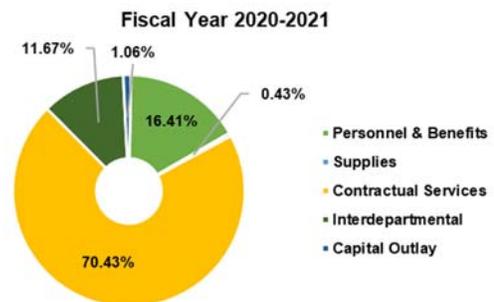
- VISD Kids Recycle Program

**FY 2021 Budget Highlights:**

- Personnel & Benefits increased \$7K, due to health premium increase.
- Supplies decreased \$11K, mainly due to fuel.
- Maintenance decreased \$1K, mainly due to moving mowing to Contractual Services.
- Contractual Services decreased \$6K, mainly due to Tipping Fees.
- Interdepartmental increased \$3K mainly due to Informational Technology charges.
- Capital Outlay includes one-time \$7K for 96-gallon recycle carts.

**FY 2021 Programs:**

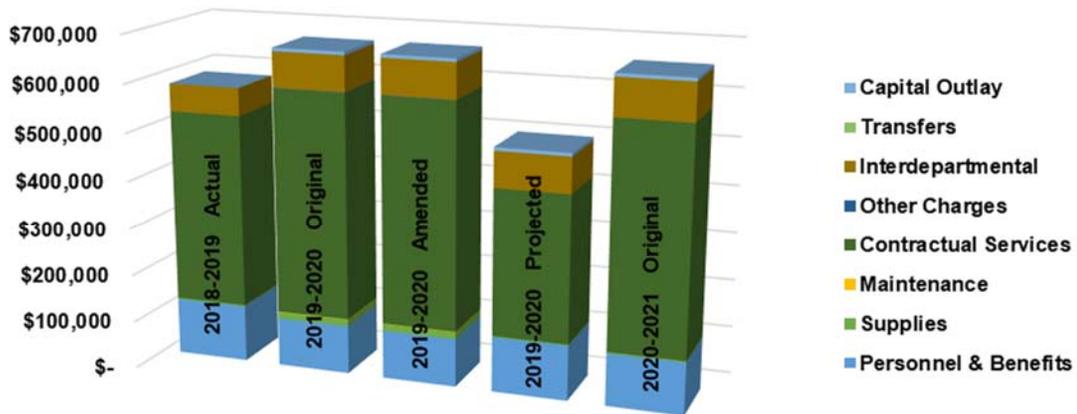
- New education program to lower contamination.
- Continue to service 19,800 customers.





**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 118,859	\$ 101,184	\$ 101,184	\$ 114,836	\$ 108,611	\$ 7,427	7.3%
Supplies	2,557	14,235	14,235	2,200	2,865	(11,370)	-79.9%
Maintenance	-	1,041	1,041	-	-	(1,041)	-100.0%
Contractual Services	404,952	472,221	472,221	304,899	466,221	(6,000)	-1.3%
Other Charges	-	1,000	1,000	-	-	(1,000)	-100.0%
Interdepartmental	57,882	74,463	74,463	74,263	77,248	2,785	3.7%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	7,000	7,000	7,000	7,000	-	0.0%
<b>Total Expenses:</b>	<b>\$ 584,250</b>	<b>\$ 671,144</b>	<b>\$ 671,144</b>	<b>\$ 503,198</b>	<b>\$ 661,945</b>	<b>\$ (9,199)</b>	<b>-1.4%</b>
<b>One-time Expenses:</b>							
Capital Outlay	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.4%</b>	<b>1.1%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 584,250</b>	<b>\$ 664,144</b>	<b>\$ 664,144</b>	<b>\$ 496,198</b>	<b>\$ 654,945</b>	<b>\$ (9,199)</b>	<b>-1.4%</b>
<b>Percent of Environmental Svcs. Fund</b>	<b>11.4%</b>	<b>12.6%</b>	<b>11.7%</b>	<b>9.0%</b>	<b>13.1%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	1	2	2	2	2	0

1) No major changes in recent years.

**Department High-Level Personnel Descriptions**

**Recycle Route Drivers:** Picks up automated recycle carts for 19,800 customers on a bi-weekly basis for the City of Victoria.



**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Tonnage Recycled	1,650	1,617	1,617	1,615
2 Contamination Rate	25%	20%	25%	20%

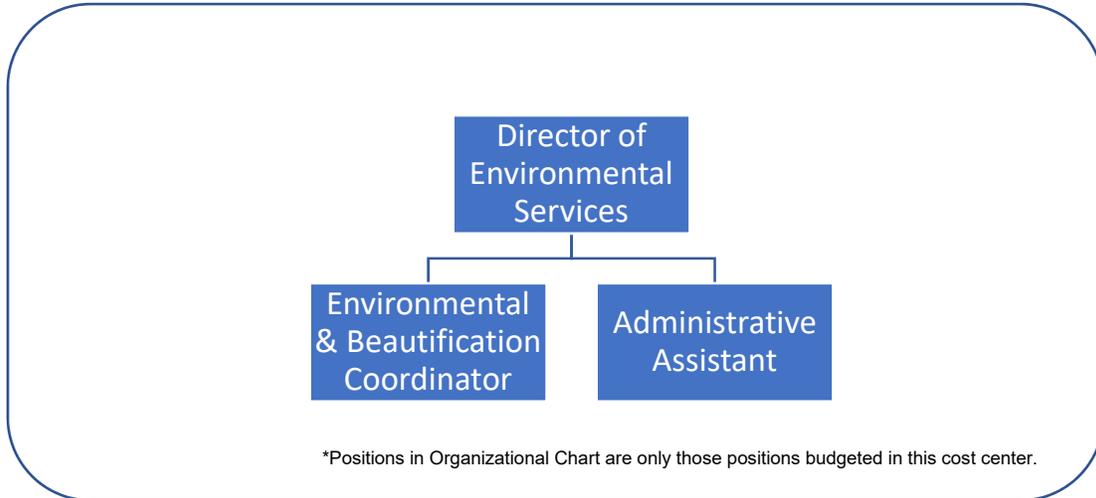
**Recommended/Not Recommended List**

**Description Requested Recurring One-time**

<b>Personnel:</b>			
Health Premium Increase	\$ 3,640	\$ 3,640	\$ -
<b>Other Capital Outlay:</b>			
<b>Machinery &amp; Equipment - 950600:</b>			
100 additional 96 ga. recycle bins	7,000	-	7,000
<b>Other:</b>			
<b>Professional Services - 530000: is requesting \$1,041 more than prior year funded</b>			
Hazardous Household Waste Collection	139,959	139,959	-
Mowing at Pine Street	1,041	1,041	-
<b>Advertisement &amp; Publications - 600010: same level as prior year funded</b>	1,000	-	-
<b>Tipping Fees - 650520: same level as prior year funded</b>	340,000	325,000	-
<b>Subtotal - Recycling:</b>	<b>\$ 492,640</b>	<b>\$ 469,640</b>	<b>\$ 7,000</b>



Continue to provide education regarding recycling, solid waste, air quality, composting, storm water and water conservation. We will focus on litter control and prevention through the revitalization of Keep Victoria Beautiful (KVB) and education. Continue to work with VISD on recycling and other environmental issues. Work to ensure all contracts for the (landfill, compost, landfill gas facilities, debris management, monitoring, commercial and TCEQ air quality) are performing at the highest level.



**Mission:**

The Environmental Services department is dedicated to delivering quality services to residents that enhance the beauty and livability of Victoria.

**Goals & Objectives:**

- Provide education in regard to recycling, solid waste, air quality, composting, storm water and water conservation.
- Focus on continued outstanding customer service.
- Work on reaching a larger population with litter and storm water programs.
- Work with VISD to encourage recycling and environmental stewardship.
- Work with and monitor the City contractors and contracts that the department is responsible for.
- Continue to monitor Victoria air quality.
- Continue oversight and operations of Keep Victoria Beautiful.
- Ensure all environmental departments work to maintain and enhance the beautification and livability of the City of Victoria.

**FY 2020 Highlights:**

- Adopt a Highway Program;
- VISD Pepsi Co. Recycle Program;
- New Compost Facility Contract;
- New Debris Management Contract;

**FY 2020 Highlights: - continued**

- New Air Quality Contract;
- Capital Expenditures budgeted at \$2K, includes replacement laptop.

**FY 2021 Budget Highlights:**

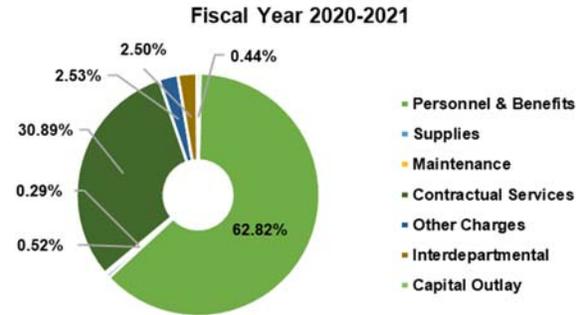
- Personnel & Benefits increased \$27K, the net result of Adding 1/5 or \$14K funding for a Grant Administrator (Finance Department), portion to Environmental Fund, TCEQ grant paying a portion of the Environmental & Beautification Coordinator costs, baseline adjustments and health premium increases.
- Capital Outlay includes \$2K for a replacement laptop.



## ENVIRONMENTAL ADMINISTRATION EXPENSES

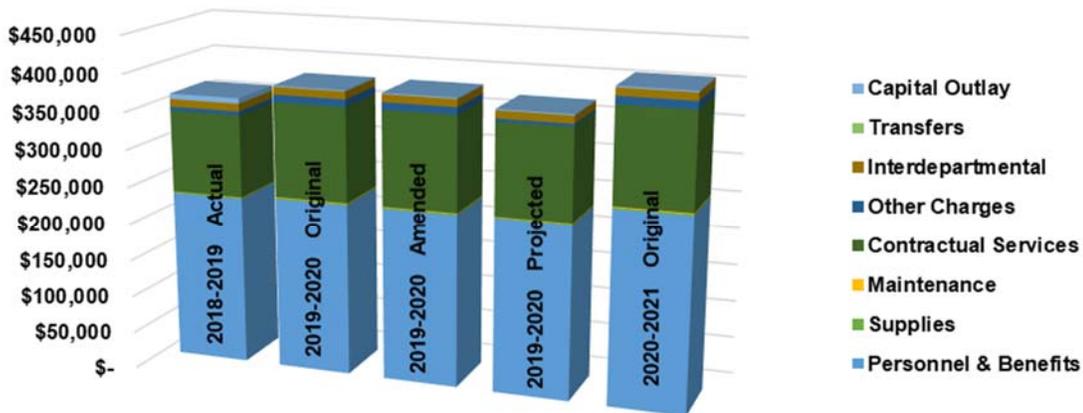
### FY 2021 Programs:

- Develop Keep Victoria Beautiful into substantial organization;
- Air Quality Grant;
- Complete Landfill Expansion Project;
- Continue to oversee the landfill, compost facility, landfill gas plant, recycling center, commercial contract, debris management contract, and the monitoring contract.



### Total Expenses for Corresponding Fiscal Year Presented

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 227,292	\$ 231,511	\$ 231,511	\$ 232,419	\$ 258,043	\$ 26,532	11.5%
Supplies	1,666	2,150	2,150	1,600	2,150	-	0.0%
Maintenance	506	800	800	700	1,204	404	50.5%
Contractual Services	110,471	126,910	126,910	121,920	126,910	-	0.0%
Other Charges	5,463	9,800	9,800	3,926	10,400	600	6.1%
Interdepartmental	10,275	10,275	10,275	10,275	10,275	-	0.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	7,228	1,600	1,600	1,569	1,800	200	12.5%
<b>Total Expenses:</b>	<b>\$ 362,902</b>	<b>\$ 383,046</b>	<b>\$ 383,046</b>	<b>\$ 372,409</b>	<b>\$ 410,782</b>	<b>\$ 27,736</b>	<b>7.2%</b>
<b>One-time Expenses:</b>							
Capital Outlay	\$ 5,642	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenses:</b>	<b>\$ 5,642</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>1.6%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 357,260</b>	<b>\$ 383,046</b>	<b>\$ 383,046</b>	<b>\$ 372,409</b>	<b>\$ 410,782</b>	<b>\$ 27,736</b>	<b>7.2%</b>
<b>Percent of Environmental Svcs. Fund</b>	<b>7.1%</b>	<b>7.2%</b>	<b>6.7%</b>	<b>6.7%</b>	<b>8.2%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	4	4	3	3	3	0

- 1) Beginning Fiscal Year 2019, the TCEQ Air Quality Grant was no longer funded by the state – resulting in a reduction of 1 employee.

**Department High-Level Personnel Descriptions**

**Director of Environmental Services (1)** - Oversees operations for the Environmental Services department, solid waste, recycling, yard waste, brush and bulky pickup, right of way mowing, right of way spraying, community appearance, stormwater education, Keep Victoria Beautiful program, and Victoria Landfill. Oversees contracts with Victoria Landfill, compost facility, commercial hauling, recycling transfer station, Household Hazardous Waste and TCEQ air quality.

**Environmental and Beautification Coordinator (1)** - Coordinates the contract for Air Quality. Executive Director for the Keep Victoria Beautiful Program. Oversees the Adopt a Highway Program. Responsible for the Education Outreach Program. Facilitates the social media account and website updates for Environmental Services department.

**Administrative Assistant (1)** - Responsible for accounts payable for various billings. Oversees two Solid Waste clerical staff.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Social Media Education (posts)	82	160	160	180
2 Adopt a Highway pickup (miles)	24	32	32	32



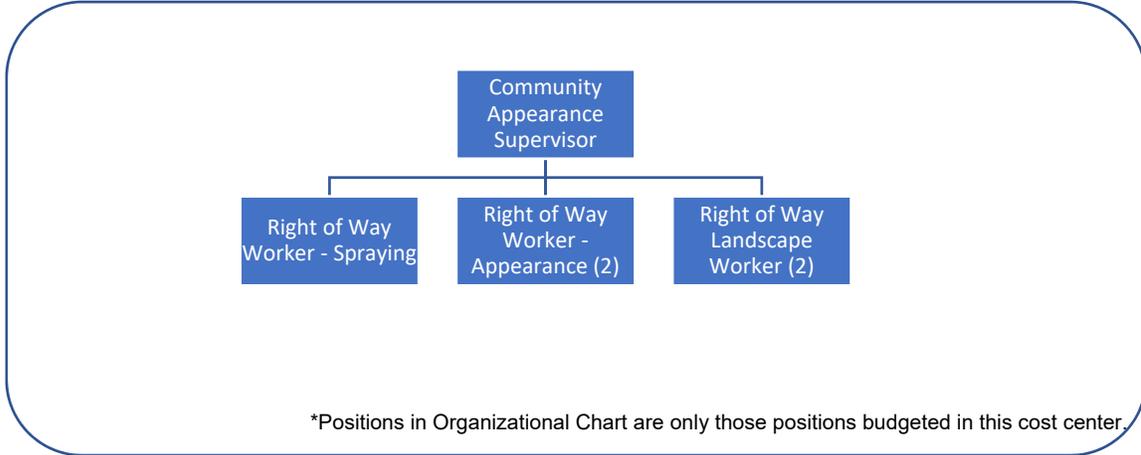
**Recommended/Not Recommended List**

Description	Requested	Recurring	One-time
<b>Personnel:</b>			
Add Assistant Director	\$ 105,475	\$ -	\$ -
Grant Administrator - <a href="#">funding is split</a>	94,792	13,854	-
Reorganized current Principal Clerk to Administrative Assistant	7,448	-	-
Health Premium Increase	5,226	5,226	-
<b>Computer Equipment - Hardware - 950500:</b>			
Replace Laptop #20998 - per IT	1,800	1,800	-
New Laptop for Asst. Director	2,000	-	-
<b>Other Equipment - 950900:</b>			
Desk for Education Specialist	2,000	-	-
<b>Other:</b>			
Off Eqpt, Inst Maint - 520020: <a href="#">request is \$404 more than prior year funded</a>	1,204	1,204	-
Educational Development - 540005: <a href="#">request is \$2,900 more than prior year funded</a>	6,400	4,100	-
Mileage Reimbursement - 540020: <a href="#">request is \$1,000 more than prior year funded</a>	4,000	3,000	-
Subscription & Memberships - 550010: <a href="#">request is \$430 more than prior year funded</a>	1,230	800	-
Advertisement & Publications - 600010: <a href="#">same level as prior year funded</a>	2,500	2,500	-
Contract Labor - 650010: <a href="#">same level as prior year funded</a>	125,000	125,000	-
<b>Subtotal - Environmental Administration:</b>	<b>\$ 359,075</b>	<b>\$ 157,484</b>	<b>\$ -</b>



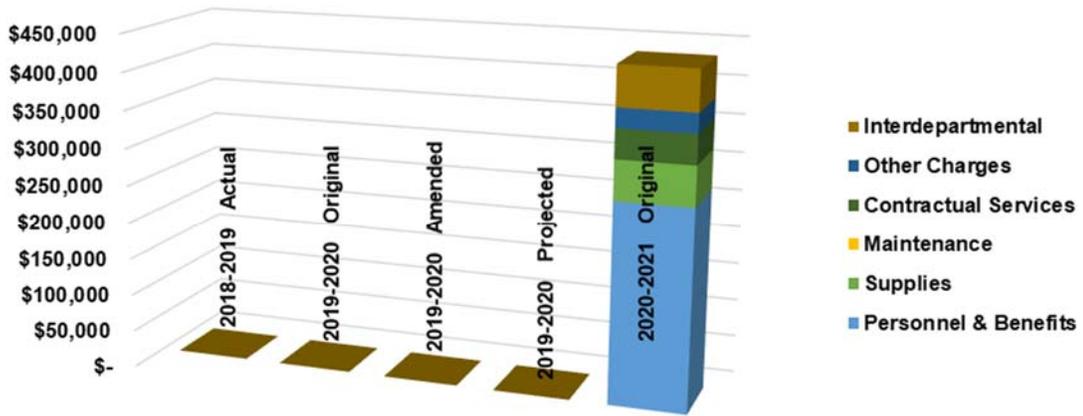
**COMMUNITY APPEARANCE EXPENSES**

The Community Appearance division was reorganized into a new division within the Parks & Recreation Department in Fiscal Year 2020. The expenses transferred from General Fund to the Environmental Services Fund beginning Fiscal Year 2021. The division is dedicated to visually enhancing the overall landscape of our community with quality and attention. Our goal with each task performed is to inspire others to be involved in the future beautification of our City.



**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ -	\$ -	\$ -	\$ -	\$ 266,104	\$ 266,104	100.0%
Supplies	-	-	-	-	52,640	52,640	100.0%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	38,586	38,586	100.0%
Other Charges	-	-	-	-	25,510	25,510	100.0%
Interdepartmental	-	-	-	-	52,970	52,970	100.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	10,626	10,626	100.0%
<b>Total Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 446,436</b>	<b>\$ 446,436</b>	<b>100.0%</b>
<b>One-time Expenses:</b>							
Personnel & Benefits	\$ -	\$ -	\$ -	\$ -	\$ 266,104	\$ 266,104	100.0%
Supplies	-	-	-	-	52,640	52,640	100.0%
Contractual Services	-	-	-	-	38,586	38,586	100.0%
Other Charges	-	-	-	-	25,510	25,510	100.0%
Interdepartmental	-	-	-	-	52,970	52,970	100.0%
Capital Outlay	-	-	-	-	10,626	10,626	100.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 446,436</b>	<b>\$ 446,436</b>	<b>100.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>100.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>100.0%</b>
<b>Percent of Environmental Svcs. Fund:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>4.7%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	0	0	0	0	6	6

1) Positions were previously accounted for in Parks and General Fund Community Appearance.



The Community Appearance division is dedicated to visually enhancing the overall landscape of our community with quality and attention. Our goal with each task performed is to inspire others to be involved in the future beautification of our City.

## Right of Way Spray Worker (1)

\*Positions in Organizational Chart are only those positions budgeted in this cost center.

### **Mission:**

The Community Appearance division is dedicated to visually enhancing the overall landscape of our community with quality and attention. Our goal with each task performed is to inspire others to be involved in the future beautification of our City.

### **Goals & Objectives:**

- Phase in over 14 miles of Loop 463 frontage road to the approximate 120 miles of curb, gutter, and guardrails currently maintained.
- Add spraying maintenance around obstacles (signs, retaining walls, culverts) on Loop 463 from US 87 to Salem Rd.
- Continue to work with Public Works by spraying selected concrete lined outfalls 2 times annually.
- Continue to maintain approximately 10 acres of pavers and medians, 120 miles of curb and gutter, and approximately 2 miles of guardrails and trestles.
- Adhere to the new right-of-way annual maintenance schedule.

### **FY 2020 Highlights:**

- Develop ROW spraying schedule.
- Spray 134 miles of curb and gutter.
- Spray 10 acres of median projects.

### **FY 2021 Budget Highlights:**

- Right-Of-Way cost center is new to Environmental Services Fund for FY 2021.
- Personnel & Benefits is budgeted at \$43K.
- Supplies is budgeted at \$5K.
- Contractual Services is budgeted at \$500.
- Interdepartmental is budgeted at \$16K.
- No Capital Outlay items requested in Fiscal Year 2021.

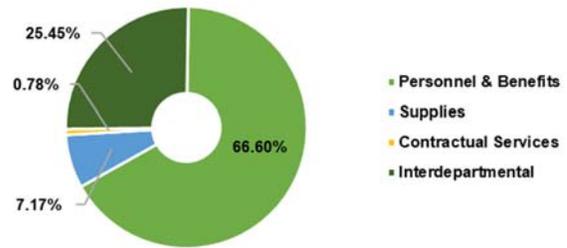


COMMUNITY APPEARANCE – RIGHT-OF-WAY SPRAYING EXPENSES

**FY 2021 Programs:**

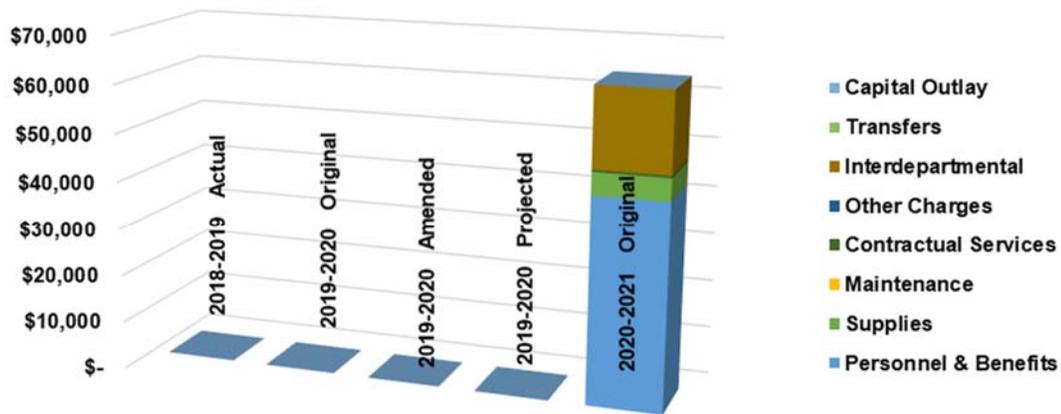
- Adhere to the new ROW spray schedule.
- Work on projects in conjunction with Public Works.
- Support Keep Victoria Beautiful with projects.
- Assist the landscape/litter group with projects.

Fiscal Year 2020-2021



**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ -	\$ -	\$ -	\$ -	\$ 42,678	\$ 42,678	100.0%
Supplies	-	-	-	-	4,594	4,594	100.0%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	500	500	100.0%
Other Charges	-	-	-	-	-	-	0.0%
Interdepartmental	-	-	-	-	16,307	16,307	100.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,079</b>	<b>\$ 64,079</b>	<b>100.0%</b>
<b>One-time Expenses:</b>							
Personnel & Benefits	\$ -	\$ -	\$ -	\$ -	\$ 42,678	\$ 42,678	100.0%
Supplies	-	-	-	-	4,594	4,594	100.0%
Contractual Services	-	-	-	-	500	500	100.0%
Interdepartmental	-	-	-	-	16,307	16,307	100.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,079</b>	<b>\$ 64,079</b>	<b>100.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>100.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Percent of Environmental Svc. Fund</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>1.2%</b>		





**COMMUNITY APPEARANCE – RIGHT-OF-WAY SPRAYING EXPENSES**

**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	0	0	0	0	1	1

1) In prior years, position was counted in General Fund – Parks Department.

**Department High-Level Personnel Descriptions**

**Right of Way Worker (1)** - This position sprays right of way areas.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Miles of Curb & Gutter Spraying	120	134	134	134
2 Acres of Median Spraying	10	10	10	10

**Recommended/Not Recommended List**

**Description** **Requested    Recurring    One-time**

<b>Personnel:</b>			
Personnel & Benefits	\$ 42,641	\$ -	\$ 42,678
<b>Machinery &amp; Equipment - 950600:</b>			
Golf Cart with Water Tank	10,900	-	-
<b>Other:</b>			
Small Tools & Supplies - 510010: <a href="#">request is New to FY 2021</a>	2,000	-	2,000
Fuel - 510015: <a href="#">request is New to FY 2021</a>	1,573	-	2,400
Uniforms & Clothing - 510045: <a href="#">request is New to FY 2021</a>	194	-	194
Contract Labor - 650010: <a href="#">request is new to FY 2021</a>	500	-	500
Interdepartmental : <a href="#">request is new to FY 2021</a>	16,307	-	16,307
<b>Subtotal - Right-of-Way Spraying:</b>	<b>\$ 74,115</b>	<b>\$ -</b>	<b>\$ 64,079</b>



The Community Appearance division is dedicated to visually enhancing the overall landscape of our community with quality and attention. Our goal with each task performed is to inspire others to be involved in the future beautification of our City.



### **Mission:**

The Community Appearance division is dedicated to visually enhancing the overall landscape of our community with quality and attention. Our goal with each task performed is to inspire others to be involved in the future beautification of our City.

### **Goals & Objectives:**

- Continue to improve the overall appearance of Loop 463 from US 87 to Salem Rd. by adding 3 cycles of mowing maintenance per year.
- Improve the overall appearance of Loop 463 from Salem Rd. to Bus 59 by phasing in 2 complete cycles of mowing maintenance to current rotation.
- Continue to improve overall appearance of right-of-way currently maintained by utilizing herbicides and fine trimming/mowing around obstacles such as signage, trees and culverts located within these areas.
- Adhere to the new right-of-way annual maintenance schedule.

### **FY 2020 Highlights:**

- Developed a Right-of-Way Mowing Maintenance Schedule

### **FY 2021 Budget Highlights:**

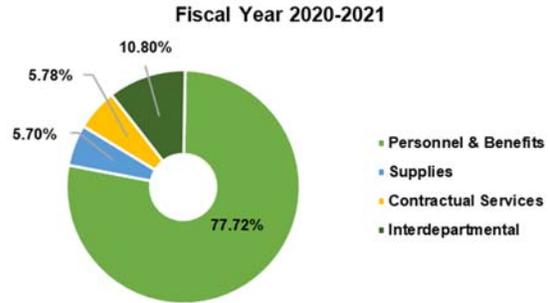
- Right-of-Way Mowing cost center is new to Environmental Services Fund in Fiscal Year 2021.
- Personnel & Benefits is budgeted at \$146K.
- Supplies is budgeted at \$11K.
- Contractual Services is budgeted at \$11K.
- Interdepartmental is budgeted at \$20K.
- No Capital Outlay items requested in Fiscal Year 2021.



COMMUNITY APPEARANCE – RIGHT-OF-WAY MOWING EXPENSES

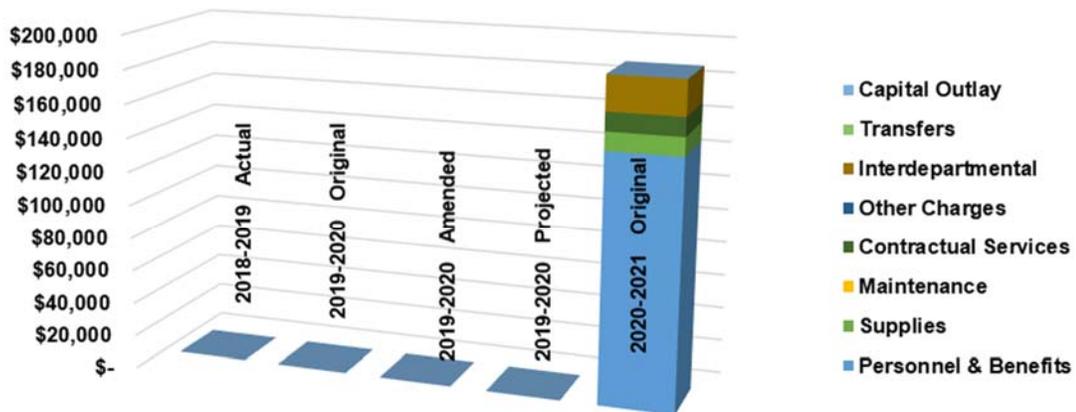
**FY 2021 Programs:**

- Adhere to the new ROW schedule.
- Work to support Keep Victoria Beautiful with the projects.
- Continue to work with Public Works on projects when needed.
- Support Community Appearance Department.



**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ -	\$ -	\$ -	\$ -	\$ 146,504	\$ 146,504	100.0%
Supplies	-	-	-	-	10,750	10,750	100.0%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	10,900	10,900	100.0%
Other Charges	-	-	-	-	-	-	0.0%
Interdepartmental	-	-	-	-	20,356	20,356	100.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 188,510</b>	<b>\$ 188,510</b>	<b>100.0%</b>
<b>One-time Expenses:</b>							
Personnel & Benefits	\$ -	\$ -	\$ -	\$ -	\$ 146,504	\$ 146,504	100.0%
Supplies	-	-	-	-	10,750	10,750	100.0%
Contractual Services	-	-	-	-	10,900	10,900	100.0%
Interdepartmental	-	-	-	-	20,356	20,356	100.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 188,510</b>	<b>\$ 188,510</b>	<b>100.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>100.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Percent of Environmental Svcs. Fund</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>3.7%</b>		





COMMUNITY APPEARANCE – RIGHT-OF-WAY MOWING EXPENSES

**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	0	0	0	0	3	3

1) In prior years, positions were counted in General Fund – Parks Department.

**Department High-Level Personnel Descriptions**

Right-of-Way Worker (3) - Includes litter pickup, right of way mowing, edging, and tree trimming.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Right of Way Mowed (Acres)	150	150	150	150

**Recommended/Not Recommended List**

**Description Requested Recurring One-time**

<b>Personnel:</b>			
Personnel & Benefits	\$ 146,375	\$ -	\$ 146,504
<b>Other:</b>			
Small Tools & Supplies - 510010: request is New to FY 2021	5,500	-	5,500
Fuel - 510015: request is New to FY 2021	6,024	-	4,500
Uniforms & Clothing - 510045: request is New to FY 2021	750	-	750
Cellular - 510045: request is New to FY 2021	900	-	900
Contract Labor - 650010: request is \$5,000 more than prior year funded	10,000	-	10,000
Interdepartmental : request is new to FY 2021	20,356	-	20,356
<b>Subtotal - Right-of-Way Mowing:</b>	<b>\$ 189,905</b>	<b>\$ -</b>	<b>\$ 188,510</b>



The Community Appearance division is dedicated to visually enhancing the overall landscape of our community with quality and attention. Our goal with each task performed is to inspire others to be involved in the future beautification of our City.

Right of Way  
Landscape  
Worker (2)

\*Positions in Organizational Chart are only those positions budgeted in this cost center.

**Mission:**

The Community Appearance division is dedicated to visually enhancing the overall landscape of our community with quality and attention. Our goal with each task performed is to inspire others to be involved in the future beautification of our City.

**Goals & Objectives:**

- Complete 9 Beautification Projects.
- Work with Main Street Program to beautify the downtown area of Victoria.
- Work with Keep Victoria Beautiful to beautify locations throughout the City of Victoria.
- Adhere to the new right-of-way annual maintenance schedule.

**FY 2020 Highlights:**

- Developed maintenance schedule.
- Ditch cleanup at the Mall and Loop 463.
- Flower Bed at Loop 463 and Navarro.
- Flower Bed at Anchor Lumber Yard.
- Entryway Signs at US Highway 87S and Moody Street.

**FY 2021 Budget Highlights:**

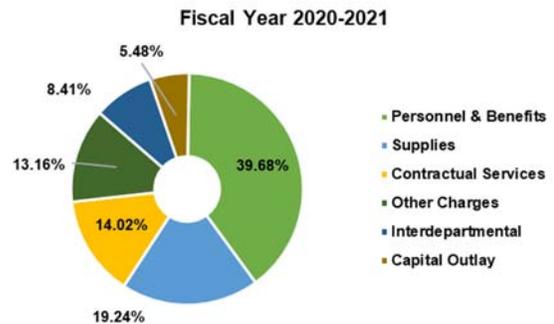
- Landscaping cost center is new to Environmental Services Fund in FY 2021.

**FY 2021 Budget Highlights: - continued**

- Personnel & Benefits is budgeted at \$77K.
- Supplies is budgeted at \$37K.
- Contractual Services is budgeted at \$27K.
- Other Charges is budgeted at \$26K.
- Interdepartmental is budgeted at \$16K.
- Capital Outlay includes \$6K for a stump grinder and \$5K for a water trailer.

**FY 2021 Programs:**

- Landscaping Projects:
  - Main and Mockingbird
  - Raven and La Valliere
  - Iris at Sam Huston
  - Airline near Linwood
  - Salem Road
  - Vine Street

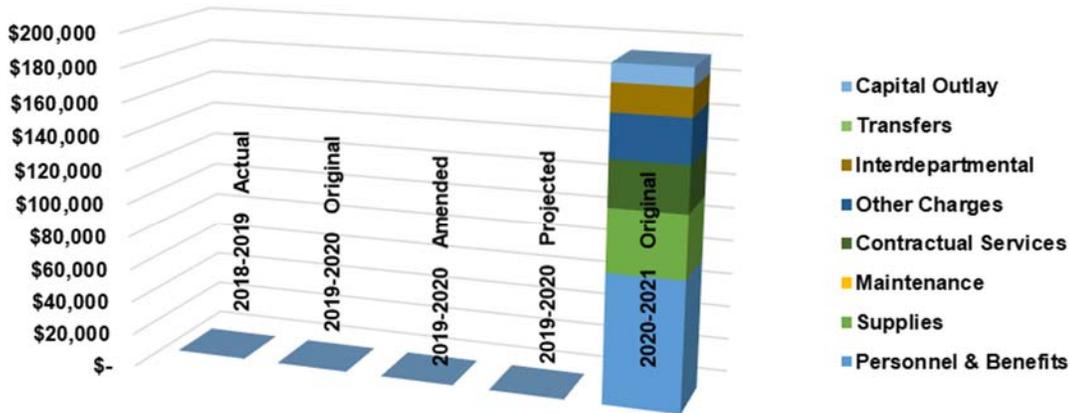




COMMUNITY APPEARANCE - LANDSCAPING EXPENSES

**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ -	\$ -	\$ -	\$ -	\$ 76,922	\$ 76,922	100.0%
Supplies	-	-	-	-	37,296	37,296	100.0%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	27,186	27,186	100.0%
Other Charges	-	-	-	-	25,510	25,510	100.0%
Interdepartmental	-	-	-	-	16,307	16,307	100.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	10,626	10,626	100.0%
<b>Total Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 193,847</b>	<b>\$ 193,847</b>	<b>0.0%</b>
<b>One-time Expenses:</b>							
Personnel & Benefits	\$ -	\$ -	\$ -	\$ -	\$ 76,922	\$ 76,922	100.0%
Supplies	-	-	-	-	37,296	37,296	100.0%
Contractual Services	-	-	-	-	27,186	27,186	100.0%
Other Charges	-	-	-	-	25,510	25,510	100.0%
Interdepartmental	-	-	-	-	16,307	16,307	100.0%
Capital Outlay	-	-	-	-	10,626	10,626	100.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 193,847</b>	<b>\$ 193,847</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>100.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Percent of Environmental Svcs. Fund</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>3.8%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>

1) In Fiscal Years 2017, 2018, 2019 and 2020 employees were counted in General Fund – Parks Department.



COMMUNITY APPEARANCE - LANDSCAPING EXPENSES

**Department High-Level Personnel Descriptions**

**Right of Way Worker (2)** - This position fine mows, picks up litter, trims trees, plants and weeds flower beds, and performs general landscape work.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Landscape Projects Completed	-	4	4	6
2 Litter Pickups	25	40	40	50

**Recommended/Not Recommended List**

Description	Requested	Recurring	One-time
<b>Personnel:</b>			
Personnel & Benefits - <a href="#">request is new to FY2021</a>	\$ 76,851	\$ -	\$ 76,922
<b>Machinery &amp; Equipment - 950600:</b>			
Stump Grinder	5,699	-	6,000
Water Trailer	4,626	-	4,626
<b>Other:</b>			
Small Tools & Supplies - 510010: <a href="#">request is New to FY 2021</a>	5,000	-	5,000
Fuel - 510015: <a href="#">request is New to FY 2021</a>	1,783	-	1,800
Uniforms & Clothing - 510045: <a href="#">request is New to FY 2021</a>	496	-	496
<b>Seed, Sod, &amp; Plants - 510068: request is new to FY2021</b>			
Main and Mockingbird Triangle Landscape project	1,500	-	1,500
Raven and La Valliere Triangle Landscape project	4,784	-	4,784
Airline near Linwood Landscape project	900	-	900
Iris at Sam Houston Landscape project	560	-	560
Salem Landscape project	5,034	-	5,034
Vine Street Landscape project	12,153	-	12,153
Replacement match for existing projects	5,069	-	5,069
Educational Development - 540005: <a href="#">request is \$380 more than prior year funded</a>	510	-	510
<b>Professional Services - 530000: request is new to FY2021</b>			
Flood-Buy Out Mowing Contract (March-November)	24,786	-	24,786
Tree Removal (if necessary) due to storm damage	2,400	-	2,400
Keep Victoria Beautiful - 670130: <a href="#">request is new to FY2021</a>	25,000	-	25,000
Interdepartmental : <a href="#">request is new to FY 2021</a>	16,307	-	16,307
<b>Subtotal - Landscaping:</b>	<b>\$ 193,458</b>	<b>\$ -</b>	<b>\$ 193,847</b>



The Non-departmental budget includes expenses that cannot be attributed to a specific department, or for services that apply to all departments within the Environmental Services Fund.

**Mission:**

To facilitate and provide services to aid the Environmental Services Fund.

**Goals & Objectives:**

- To make fund transfers to other accounts and pay other expenses that cannot be attributed to a specific department within the Environmental Services Fund.

**FY 2020 Highlights:**

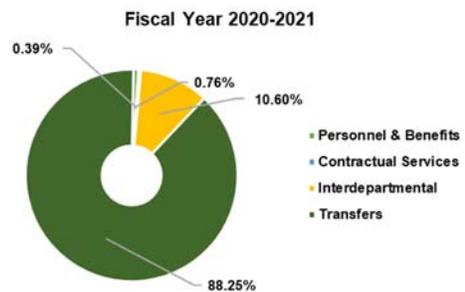
- Funded one-time seed money for Health Savings Accounts.
- Contribute to General Fund, Safety Management Fund and Print Shop Fund.

**FY 2021 Budget Highlights:**

- Transfers decreased \$8K, due to one-time funding in FY 2020.
- No capital expenses are budgeted for FY 2021.

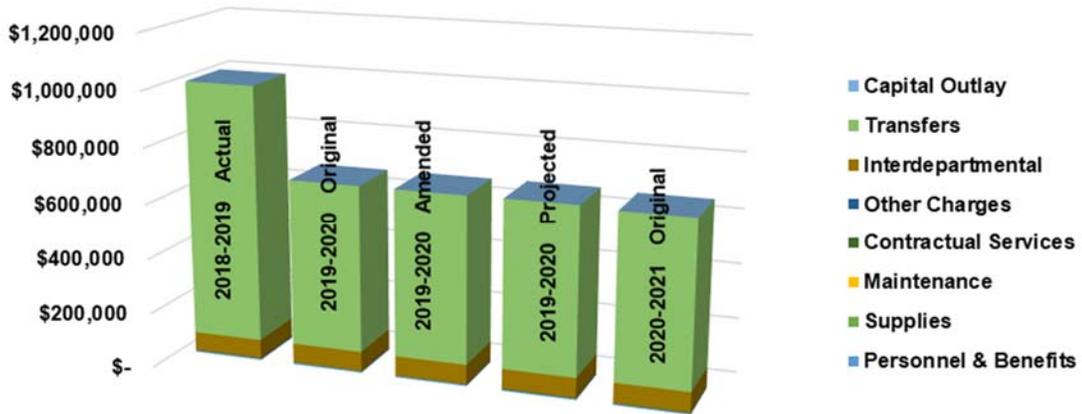
**FY 2021 Programs:**

- Provide funding for the HR and Finance Software Improvement.



**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 5,130	\$ 5,130	\$ 5,130	\$ 5,129	\$ 5,130	\$ -	0.0%
Supplies	-	-	-	-	-	-	0.0%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	2,878	1,400	1,400	2,970	2,600	1,200	85.7%
Other Charges	-	-	-	-	-	-	0.0%
Interdepartmental	67,354	70,954	70,954	70,954	71,512	558	0.8%
Transfers	928,500	603,167	603,167	603,167	595,167	(8,000)	-1.3%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenses:</b>	<b>\$ 1,003,862</b>	<b>\$ 680,651</b>	<b>\$ 680,651</b>	<b>\$ 682,220</b>	<b>\$ 674,409</b>	<b>\$ (6,242)</b>	<b>-0.9%</b>
<b>One-time Expenses:</b>							
Interdepartmental	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	100.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>2.2%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 1,003,862</b>	<b>\$ 680,651</b>	<b>\$ 680,651</b>	<b>\$ 682,220</b>	<b>\$ 659,409</b>	<b>\$ (21,242)</b>	<b>-3.1%</b>
<b>Percent of Environmental Svcs. Fund</b>	<b>19.6%</b>	<b>12.8%</b>	<b>11.9%</b>	<b>12.2%</b>	<b>13.4%</b>		



**Department Staffing Level**

There are no full-time employees accounted for in this department.

**Department High-Level Personnel Descriptions**

There are no personnel to account for.

**Performance Metrics**

Metrics are in the process of being developed.

**Recommended/Not Recommended List**

Description	Requested	Recurring	One-Time
<b>Other:</b>			
Print Shop Overhead - 590085: request is \$11,797 less than prior year funded	\$ 640	\$ 640	\$ -
Info Technology Charges - 590090: request is New to FY 2020	15,000	-	15,000
Safety Management Overhead - 590100: request is \$5,078 less than prior year funded	18,788	18,788	-
Comprehensive Property Insurance - 630130: request is \$2,319 less than prior year funded	27,920	27,920	-
Bank Charges - 660040: request is \$1,200 more than prior year funded	2,600	2,600	-
Transfer to General Fund- 720100: same level as prior year	587,167	587,167	-
Transfer to Health Fund - 720700: same level as prior year	8,000	8,000	-
<b>Subtotal - Non-Departmental:</b>	<b>\$ 660,115</b>	<b>\$ 645,115</b>	<b>\$ 15,000</b>



The Closure and Post-Closure Fund accounts for all financial transactions associated to the City's landfill closure cost (*landfill maintenance & infrastructure cost*) and post-closure cost (*maintenance cost associated to the landfill after it ceases operations*).

**Mission:**

To own and operate a landfill that provides a safe and well-kept facility for the citizens of the City of Victoria. A facility, that after the permitted expansion, will serve as a resource for the next 100 years.

**Goals & Objectives:**

- To provide a safe facility that meets all state and federal requirements.

**FY 2020 Highlights:**

- Landfill Closure Program to monitor the landfill gas extraction system for future repairs/improvements.
- Monitor landfill closure program to insure all requirements are met.
- Receive approval of the CLOMR (conditional letter of map revision).
- Develop a Landfill Master Plan.

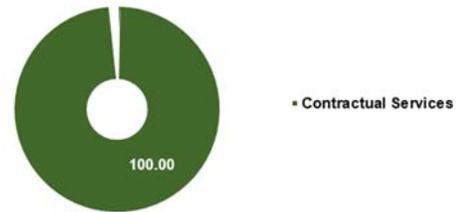
**FY 2021 Budget Highlights:**

- Contractual Services are budgeted at \$40K, all of which are one-time funds.
- No capital expenses are budgeted for FY 2021.

**FY 2021 Programs:**

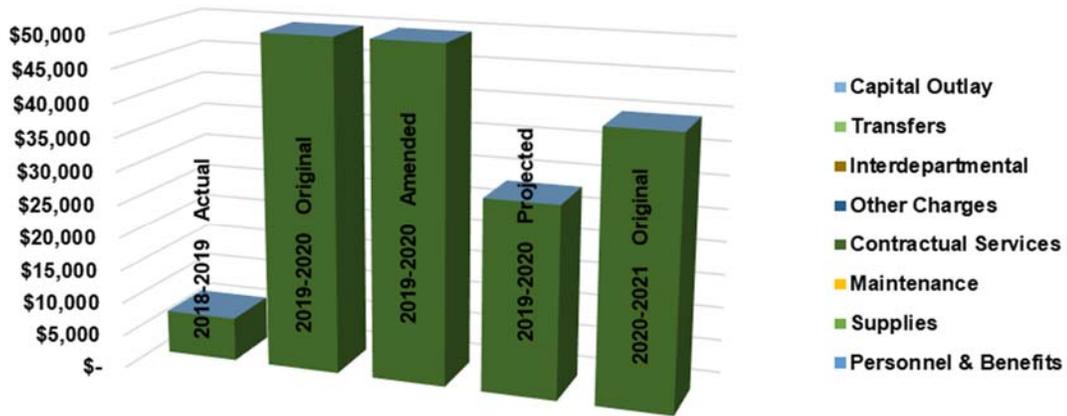
- Complete the landfill expansion project.
- Complete an evaluation of the landfill closure liability.

Fiscal Year 2020-2021



**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	-	-	0.0%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	6,528	50,000	50,000	28,649	40,000	(10,000)	-20.0%
Other Charges	-	-	-	-	-	-	0.0%
Interdepartmental	-	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenses:</b>	<b>\$ 6,528</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 28,649</b>	<b>\$ 40,000</b>	<b>\$ (10,000)</b>	<b>-20.0%</b>
<b>One-time Expenses:</b>							
Other Charges	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 40,000	\$ (10,000)	-20.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 40,000</b>	<b>\$ (10,000)</b>	<b>-20.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>174.5%</b>	<b>100.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 6,528</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (21,351)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Percent of Environmental Svc. Fund</b>	<b>0.1%</b>	<b>0.9%</b>	<b>0.9%</b>	<b>0.5%</b>	<b>0.8%</b>		



**Department Staffing Level**

There are no full-time employees accounted for in this department.

**Department High-Level Personnel Descriptions**

There are no personnel to account for.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Expansion in Acreage	168	168	168	244

**Recommended/Not Recommended List**

Description	Requested	Recurring	One-Time
<b>Other:</b>			
Landfill Closure - 700140: request is \$5,000 less than prior year funded	\$ 20,000	\$ -	\$ 20,000
Landfill Post-Closure - 700145: request is \$5,000 less than prior year funded	20,000	-	20,000
<b>Subtotal - Closure/Post-Closure:</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>



## **Softball Complex Fund**

---

**The Softball Complex Fund was established to account for all transactions generated by rental of the City's Softball Complex concession stand.**

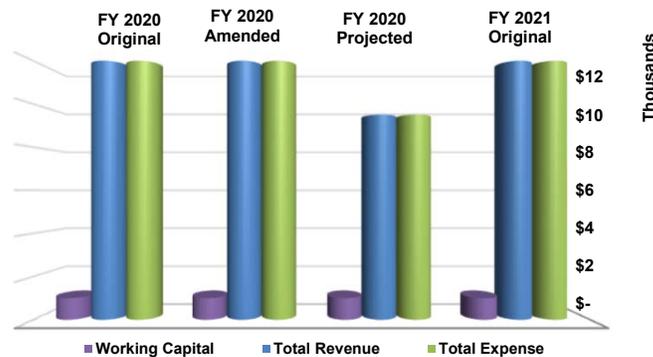
---



<b>SOFTBALL COMPLEX FUND PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION</b>	<b>Fiscal Year 2019-2020 Original Budget</b>	<b>Fiscal Year 2019-2020 Amended Budget</b>	<b>Fiscal Year 2019-2020 Projected Actual</b>	<b>Fiscal Year 2020-2021 Original Budget</b>	<b>Fiscal Year 2019-20 Amended vs. Projected Variance</b>	<b>Fiscal Year Original 2020-21 vs. 2019-20 Variance</b>
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
Reserved for Encumbrances					-	-
<b>Total Working Capital, October 1</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES:</b>						
Lease Income	\$ 12,000	\$ 12,000	\$ 9,500	\$ 12,000	\$ (2,500)	\$ -
<b>Total Revenues</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 9,500</b>	<b>\$ 12,000</b>	<b>\$ (2,500)</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 10,500</b>	<b>\$ 13,000</b>	<b>\$ (2,500)</b>	<b>\$ -</b>
<b>EXPENSES:</b>						
General Fund Transfer	\$ 12,000	\$ 12,000	\$ 9,500	\$ 12,000	\$ (2,500)	\$ -
<b>Total Expenses</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 9,500</b>	<b>\$ 12,000</b>	<b>\$ (2,500)</b>	<b>\$ -</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -
<b>Total Working Capital, September 30</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Months of Reserves</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) Any discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance.
- 3) The revenue and expense variance of \$2,500 is due to the economic effect of COVID-19.



The Softball Complex Fund was established to account for all transactions generated by the rental of the City's Softball Complex concession stands.



**SOFTBALL COMPLEX FUND - REVENUE DETAIL**

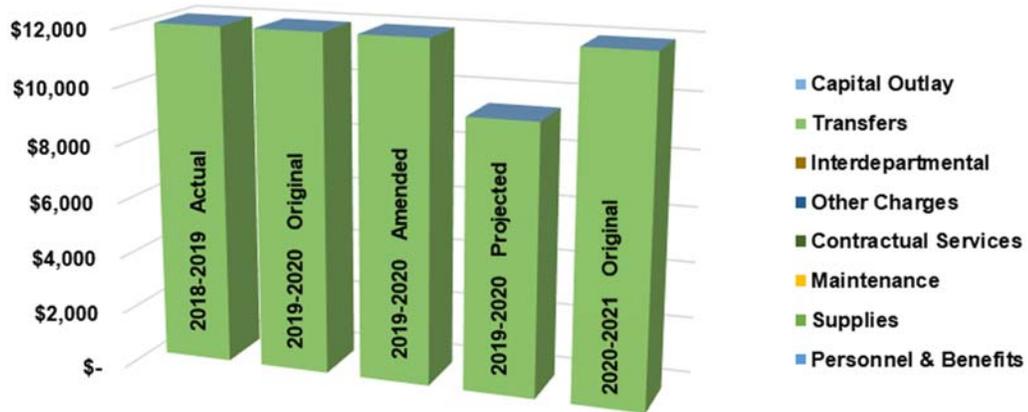
	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Charges for Services:</b>							
Lease Income	\$ 12,000	\$ 12,000	\$ 12,000	\$ 9,500	\$ 12,000	\$ -	0.0%
<b>Total Softball Complex Fund Revenues:</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 9,500</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time Revenues:</b>							
No One-time Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Recurring Revenues:</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 9,500</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>0.0%</b>



The Softball Complex Fund was established to account for all transactions generated by the rental of the City's Softball Complex concession stand.

**Total Expenditures for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	-	-	0.0%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	-	-	0.0%
Other Charges	-	-	-	-	-	-	0.0%
Interdepartmental	-	-	-	-	-	-	0.0%
Transfers	12,000	12,000	12,000	9,500	12,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenses:</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 9,500</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time Expenses:</b>							
No One-time Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 9,500</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Percent of Softball Complex</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		





## Riverside Park Golf Course Fund

---

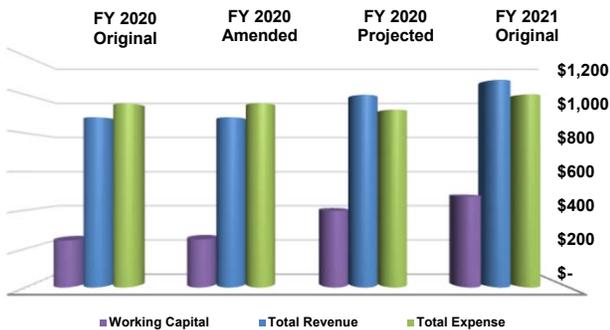
**The Riverside Park Golf Course Fund was established due to the Victoria Parks Improvement Association terminating its operation of the Municipal Golf Course Lease Contract with the City of Victoria effective June 30, 2017, after more than 60 years.**

---

<b>RIVERSIDE PARK GOLF COURSE FUND PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION</b>	<b>Fiscal Year 2019-2020 Original Budget</b>	<b>Fiscal Year 2019-2020 Amended Budget</b>	<b>Fiscal Year 2019-2020 Projected Actual</b>	<b>Fiscal Year 2020-2021 Original Budget</b>	<b>Fiscal Year 2019-20 Amended vs. Projected Variance</b>	<b>Fiscal Year Original 2020-21 vs. 2019-20 Variance</b>
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 290,178	\$ 283,790	\$ 283,790	\$ 330,468	\$ -	\$ 40,290
Designated Working Capital - Capital	24,658	36,371	36,371	67,471	-	42,813
Reserved for Encumbrances	-	1,172	1,172	-	-	-
<b>Total Working Capital, October 1</b>	<b>\$ 314,836</b>	<b>\$ 321,333</b>	<b>\$ 321,333</b>	<b>\$ 397,939</b>	<b>\$ -</b>	<b>\$ 83,103</b>
<b>REVENUES:</b>						
Golf Sales	\$ 707,786	\$ 707,786	\$ 811,485	\$ 871,648	\$ 103,699	\$ 163,862
Beer Sales	75,000	75,000	76,000	83,400	1,000	8,400
Food Sales	10,000	10,000	11,500	12,500	1,500	2,500
Non-Alcoholic Beverages Sales	25,000	25,000	31,000	33,500	6,000	8,500
Merchandise Sales	40,000	40,000	36,600	41,900	(3,400)	1,900
Capital Replacement Surcharges	24,000	24,000	31,100	32,700	7,100	8,700
Miscellaneous	-	-	71	-	71	-
<b>Total Revenues</b>	<b>\$ 881,786</b>	<b>\$ 881,786</b>	<b>\$ 997,756</b>	<b>\$ 1,075,648</b>	<b>\$ 115,970</b>	<b>\$ 193,862</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 1,196,622</b>	<b>\$ 1,203,119</b>	<b>\$ 1,319,089</b>	<b>\$ 1,473,587</b>	<b>\$ 115,970</b>	<b>\$ 276,965</b>
<b>EXPENSES:</b>						
Personnel Services	\$ 548,078	\$ 548,078	\$ 513,007	\$ 549,768	\$ (35,071)	\$ 1,690
Operations & Maintenance	405,388	406,560	408,143	451,079	1,583	45,691
<b>Total Expenses</b>	<b>\$ 953,466</b>	<b>\$ 954,638</b>	<b>\$ 921,150</b>	<b>\$ 1,000,847</b>	<b>\$ (33,488)</b>	<b>\$ 47,381</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 243,156	\$ 248,481	\$ 397,939	\$ 472,740	\$ 149,458	\$ 229,584
<b>Total Working Capital, September 30</b>	<b>\$ 243,156</b>	<b>\$ 248,481</b>	<b>\$ 397,939</b>	<b>\$ 472,740</b>	<b>\$ 149,458</b>	<b>\$ 229,584</b>
<b>Months of Reserves</b>	<b>3</b>	<b>3</b>	<b>5</b>	<b>6</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) Any discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance.



**Fiscal Year 2020-21 Expense Budget Allocation**





**RIVERSIDE PARK GOLF COURSE FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020 Amended	2019-2020 Projected		
1. Golf Sales	\$ 707,786	\$ 811,485	\$ 103,699	• Prior to closing the golf course in April, due to COVID-19, FY 2020 golf sales/ rounds and annual pass holder golf sales were exceeding last year's numbers. In light of this, staff is assuming golf sales/rounds will continue its growth path in the remaining 5 months (May thru Sept.).
2. Beer Sales	75,000	76,000	1,000	• Due to the economic effect of COVID-19.
3. Merchandise Sales	40,000	36,600	(3,400)	• Due to the economic effect of COVID-19.
4. Capital Replacement Fee	24,000	31,100	7,100	• Prior to closing the golf course in April, due to COVID-19, FY 2020 golf sales/ rounds and annual pass holder golf sales were exceeding last year's numbers. In light of this, staff is assuming golf sales/rounds will continue its growth path in the remaining 5 months (May thru Sept.).
5. Net Other Revenue	35,000	42,571	7,571	
<b>Total:</b>	<b>\$ 881,786</b>	<b>\$ 997,756</b>	<b>\$ 115,970</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020 Amended	2019-2020 Projected		
1. Personnel Services	\$ 548,078	\$ 513,007	\$ (35,071)	• Due to vacancies.
2. Cost of Goods Sold	59,302	61,059	1,757	• Due to the economic effect of COVID-19.
3. Light & Heating	45,500	46,489	989	• Due to weather pattern.
4. Net Other Expenses	301,758	\$ 300,595	(1,163)	
<b>Total:</b>	<b>\$ 954,638</b>	<b>\$ 921,150</b>	<b>\$ (33,488)</b>	



**RIVERSIDE PARK GOLF COURSE FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020	2020-2021		
	Original	Original		
1. Golf Sales	\$ 707,786	\$ 871,648	\$ 163,862	• Increase is due to the golf sales growth rate experienced in FY 2020, without COVID-19 effect. The FY 2021 budget was developed by using the 1st six months of FY 2020 and last six months of FY 2019.
2. Beer Sales	75,000	83,400	8,400	• FY 2021 budget was developed by using the 1st six months of FY 2020 and last six months of FY 2019.
3. Non-Alcoholic Beverage	25,000	33,500	8,500	• FY 2021 budget was developed by using the 1st six months of FY 2020 and last six months of FY 2019.
4. Capital Replacement Fee	24,000	32,700	8,700	• FY 2021 budget was developed by using the 1st six months of FY 2020 and last six months of FY 2019.
5. Net Other Revenue	50,000	54,400	4,400	
<b>Total:</b>	<b>\$ 881,786</b>	<b>\$ 1,075,648</b>	<b>\$ 193,862</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020	2020-2021		
	Original	Original		
1. Personnel Services	\$ 548,078	\$ 549,768	\$ 1,690	• Mainly due to health premium increase.
2. Supplies	17,800	23,040	5,240	• Due to an increase in small tools & supplies (replacing weed-eater, blades,...).
3. Chemicals	60,000	88,000	28,000	• Due to increasing the level of golf course maintenance program - continue improving golf play (grass).
4. Equipment Maintenance	19,450	23,450	4,000	• Mainly due to budgeting for a 3-year golf cart maintenance contract.
5. Bank Merchant Charges	13,000	16,000	3,000	• Due to an increase in credit card transactions - fee paid by the City.
6. Net Other Expenses	295,138	300,589	5,451	
<b>Total:</b>	<b>\$ 953,466</b>	<b>\$ 1,000,847</b>	<b>\$ 47,381</b>	



**RIVERSIDE PARK GOLF COURSE FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

	Fiscal Year 2016-2017 Amended Budget	Fiscal Year 2017-2018 Original Budget	Fiscal Year 2018-2019 Original Budget	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2020-2021 Original Budget
<b>BUDGETARY BASELINE ANALYSIS:</b>					
Personnel Services	\$ 36,231	\$ 53,322	\$ 542,849	\$ 548,078	\$ 549,768
Maintenance & Operations	149,241	135,207	424,438	405,388	451,079
Capital Outlay	100,697	-	8,000	-	-
<b>Total Budgeted Expenses:</b>	<b>\$ 286,169</b>	<b>\$ 188,529</b>	<b>\$ 975,287</b>	<b>\$ 953,466</b>	<b>\$ 1,000,847</b>
<b>One-Time Expenses:</b>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	100,697	-	8,000	-	-
<b>Total One-Time Expenses:</b>	<b>\$ 100,697</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Recurring Baseline Budget:</b>					
Personnel Services	\$ 36,231	\$ 53,322	\$ 542,849	\$ 548,078	\$ 549,768
Maintenance & Operations	149,241	135,207	424,438	405,388	451,079
Capital Outlay	-	-	-	-	-
<b>Total Baseline Expenses:</b>	<b>\$ 185,472</b>	<b>\$ 188,529</b>	<b>\$ 967,287</b>	<b>\$ 953,466</b>	<b>\$ 1,000,847</b>

**BALANCED BUDGET ANALYSIS:**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance
Total Expense	\$ 953,466	\$ 954,638	\$ 921,150	\$ 1,000,847	\$ 47,381
Total One-Time Expense	-	-	\$ -	-	-
Total Carryover Encumbrance	-	(1,172)	(1,172)	-	-
<b>Total Recurring Expense</b>	<b>\$ 953,466</b>	<b>\$ 953,466</b>	<b>\$ 919,978</b>	<b>\$ 1,000,847</b>	<b>\$ 47,381</b>
Total Revenue	\$ 881,786	\$ 881,786	\$ 997,756	\$ 1,075,648	\$ 193,862
Total One-Time Revenue	-	-	\$ -	-	-
<b>Total Recurring Revenue</b>	<b>\$ 881,786</b>	<b>\$ 881,786</b>	<b>\$ 997,756</b>	<b>\$ 1,075,648</b>	<b>\$ 193,862</b>
<b>Recurring Revenue ≥ Recurring Exp.</b>	<b>\$ (71,680)</b>	<b>\$ (71,680)</b>	<b>\$ 77,778</b>	<b>\$ 74,801</b>	<b>\$ 146,481</b>
<b>MINIMUM WORKING CAPITAL ANALYSIS:</b>					
Total Working Capital, September 30	\$ 243,156	\$ 248,481	\$ 397,939	\$ 472,740	\$ 229,584
Total Minimum Working Capital, Sept. 30	238,367	238,659	230,288	250,212	11,845
<b>Total Excess Working Capital, Sept. 30</b>	<b>\$ 4,790</b>	<b>\$ 9,822</b>	<b>\$ 167,652</b>	<b>\$ 222,528</b>	<b>\$ 217,739</b>



**RIVERSIDE PARK GOLF COURSE FUND**

**FULL-TIME STAFFING:**

Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Variance
0	10	10	10	0

**ACTUAL RIVERSIDE PARK GOLF REVENUES:**

	Fiscal Year 2015-2016 Actual	Fiscal Year 2016-2017 Actual	Fiscal Year 2017-2018 Actual	Fiscal Year 2018-2019 Actual	Fiscal Year 2019-2020 Projected
Golf Sales	\$ -	\$ -	\$ 617,538	\$ 712,994	\$ 811,485
Beer Sales	-	-	60,263	72,488	76,000
Food Sales	-	-	7,314	9,105	11,500
Non-Alcoholic Beverages Sales	-	-	20,218	26,497	31,000
Merchandise Sales	-	-	28,731	41,798	36,600
Cart Shed Rental	-	4,080	-	-	-
Capital Replacement Surcharges	-	-	11,187	27,635	31,100
Miscellaneous	-	-	91	178	71
Transfer from General Fund	-	442,000	140,300	-	-
<b>Total:</b>	<b>\$ -</b>	<b>\$ 446,080</b>	<b>\$ 885,642</b>	<b>\$ 890,695</b>	<b>\$ 997,756</b>

**RIVERSIDE PARK GOLF COURSE GOLF RATES & GOLF ROUNDS:**

18 Hole Rates	Riding	Non-Resident	Walking	Non-Resident
Weekday Regular	\$36	\$38	\$26	\$28
Weekday Twilight (3pm)	\$24	\$26	\$14	\$16
Weekend Regular	\$46	\$48	\$36	\$38
Weekend Twilight (3pm)	\$34	\$36	\$24	\$26
Senior Citizen (60+) M-F	\$30	\$32	\$20	\$22
Weekday Junior	\$9	\$11	\$19	\$21
Weekend Junior	\$12	\$14	\$26	\$28

9 Hole Rates	Riding	Non-Resident	Walking	Non-Resident
Weekday Regular	\$26	\$28	\$18	\$20
Weekday Twilight (3pm)	\$18	\$20	\$11	\$13
Weekend Regular	\$36	\$38	\$30	\$32
Weekend Twilight (3pm)	\$20	\$22	\$16	\$18
Senior Citizen (60+) M-F	\$20	\$22	\$11	\$13
Weekday Junior	\$9	\$11	\$11	\$13
Weekend Junior	\$11	\$13	\$16	\$18

Driving Range	Balls per bag	Cost
Small	20-25	\$3
Medium	50-60	\$5
Large	90-100	\$8
Range Plan - APH	Unlimited	\$25/Month
Range Plan - Non-APH	Unlimited	\$40/Month

Golf Rounds	FY 2017	FY 2018	FY 2019	FY YTD
Total Golf Rounds	0.0	18,719.5	23,742.5	12,911.5
Regular Trail Rounds	0.0	10,020.5	12,259.5	6,352.0
Annual Pass Holder	0.0	3,599.0	1,630.5	1,316.5
Annual Pass Holder - Seniors	0.0	2,944.0	7,784.0	4,297.5
Annual Pass Holder - w/Cart Shed	0.0	2,156.0	2,068.5	945.5
Average Golf Rounds	0.0	1,560.0	1,978.5	2,151.9

Type of Annual Pass Holder (APH)	YTD
Annual Pass Holder	44
Annual Pass Holder - Senior	126
Annual Pass Holder - w/Cart Shed	11
Annual Pass Holder - Senior w/Cart Shed	16
<b>Total Annual Pass Holders</b>	<b>197</b>
Total Available Annual Pass Holders:	<b>200</b>

Type of Annual Pass Holder (APH)	Annual Fee	Monthly Fee	Cart Shed Fee
Annual Pass Holder	\$1,800	\$160	n/a
Annual Pass Holder - Senior	\$1,656	\$145	n/a
Annual Pass Holder - w/Cart Shed	\$1,536	\$135	\$720/Yr. or \$60 Monthly
Annual Pass Holder - Senior w/Cart Shed	\$1,424	\$125	\$720/Yr. or \$60 Monthly



**RIVERSIDE PARK GOLF COURSE FUND - REVENUE DETAIL**

	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Revenues:</b>							
Beer Sales	\$ 72,488	\$ 75,000	\$ 75,000	\$ 76,000	\$ 83,400	\$ 8,400	11.2%
Food Sales	9,105	10,000	10,000	11,500	12,500	2,500	25.0%
Non-Alcoholic Beverage Sales	26,497	25,000	25,000	31,000	33,500	8,500	34.0%
Merchandise Sales	41,798	40,000	40,000	36,600	41,900	1,900	4.8%
Golf Sales	712,995	707,786	707,786	811,485	871,648	163,862	23.2%
Capital Replacement Surcharges	27,812	24,000	24,000	31,100	32,700	8,700	36.3%
<b>Revenues Sub-total:</b>	<b>\$ 890,695</b>	<b>\$ 881,786</b>	<b>\$ 881,786</b>	<b>\$ 997,685</b>	<b>\$ 1,075,648</b>	<b>\$ 193,862</b>	<b>22.0%</b>
<b>Miscellaneous:</b>							
Miscellaneous	\$ -	\$ -	\$ -	\$ 71	\$ -	\$ -	0.0%
<b>Miscellaneous Total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Riverside Golf Course Fund</b>							
<b>Revenues:</b>	<b>\$ 890,695</b>	<b>\$ 881,786</b>	<b>\$ 881,786</b>	<b>\$ 997,756</b>	<b>\$ 1,075,648</b>	<b>\$ 193,862</b>	<b>22.0%</b>
<b>One-time Revenues:</b>							
No One-time Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Recurring Revenues:</b>	<b>\$ 890,695</b>	<b>\$ 881,786</b>	<b>\$ 881,786</b>	<b>\$ 997,756</b>	<b>\$ 1,075,648</b>	<b>\$ 193,862</b>	<b>22.0%</b>



**RIVERSIDE PARK GOLF COURSE FUND  
TOTAL EXPENSE  
BY CLASSIFICATION**

	Fiscal Year 2018-19 Actual Expenses	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Expenses	Fiscal Year 2020-21 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 510,744	\$ 548,078	\$ 548,078	\$ 513,007	\$ 549,768	\$ 1,690	0.3%
Supplies	85,530	95,800	77,320	76,920	131,040	35,240	36.8%
Maintenance	23,033	21,450	41,030	40,930	23,450	2,000	9.3%
Cost of Goods Sold	70,843	58,802	59,302	61,059	60,210	1,408	2.4%
Contractual Services	82,740	83,944	85,116	89,319	88,539	4,595	5.5%
Other Charges	136,953	142,392	140,792	138,576	139,690	(2,702)	-1.9%
Interdepartmental	2,596	3,000	3,000	1,339	6,150	3,150	105.0%
Transfers	-	-	-	-	2,000	2,000	100.0%
Capital	7,900	-	-	-	-	-	100.0%
<b>Total Expenses:</b>	<b>\$ 920,338</b>	<b>\$ 953,466</b>	<b>\$ 954,638</b>	<b>\$ 921,150</b>	<b>\$ 1,000,847</b>	<b>\$ 47,381</b>	<b>5.0%</b>

**RIVERSIDE PARK GOLF COURSE FUND  
TOTAL EXPENSE  
BY COST CENTER**

	Fiscal Year 2018-19 Actual Expenses	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Expenses	Fiscal Year 2020-21 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Club House Operations	\$ 345,127	\$ 346,334	\$ 347,506	\$ 337,529	\$ 357,477	\$ 11,143	3.2%
Golf Course Operations	575,211	607,132	607,132	583,621	643,370	36,238	6.0%
<b>Total Expenditures</b>	<b>\$ 920,338</b>	<b>\$ 953,466</b>	<b>\$ 954,638</b>	<b>\$ 921,150</b>	<b>\$ 1,000,847</b>	<b>\$ 47,381</b>	<b>5.0%</b>



Provide an enjoyable, well-conditioned course to complement Riverside Park and enrich the recreational opportunities available to the community.

## Golf Pro

\*Positions in Organizational Chart are only those positions budgeted in this cost center.

### **Mission:**

The mission of Riverside Park Golf Course (RGC) is to provide an enjoyable, well-conditioned course to complement Riverside Park and enrich the recreational opportunities available to the community thus enhancing the livability for our citizens and visitors.

### **Goals & Objectives:**

- Maintain annual pass membership at limit level (200).
- Continued growth of tournaments/events.
- Maintain schedule efficiency to meet needs of guests and budget.
- Maintain competitive fee structure to retain and gain players.
- Create new RGC hosted events.
- Enhance current RGC hosted events through format, prizes, and inclusions.
- Create additional avenues for food & beverage growth through menu offerings and tournament sales.
- Increase sales with offerings of footwear, clubs, and bags.
- Continued analysis of tee sheet utilization to maximize underperforming times of day.
- Continued growth of customer data collection.

### **FY 2020 Highlights:**

- First five months of services, annual passes increased from 150 to 200 members, which created an additional \$85K in revenue.
- No Capital Expenditures were budgeted for Fiscal Year 2020.

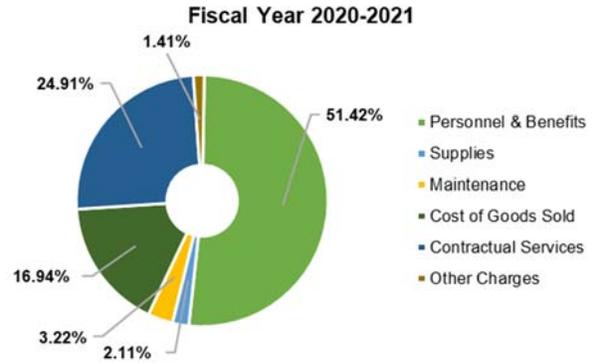
### **FY 2021 Budget Highlights:**

- Personnel & Benefits increased \$150, due to health premium increase.
- Maintenance increased \$3K, mainly due to Machinery and Tools.
- Cost of Goods Sold increased \$1K, due to current trends.
- Contractual Services increased \$5K mainly due to bank merchant charges and lights and power.
- Other Charges decreased \$700, mainly due to decrease in Sports Marketing.
- There are no capital expenditures budgeted in FY 2021.



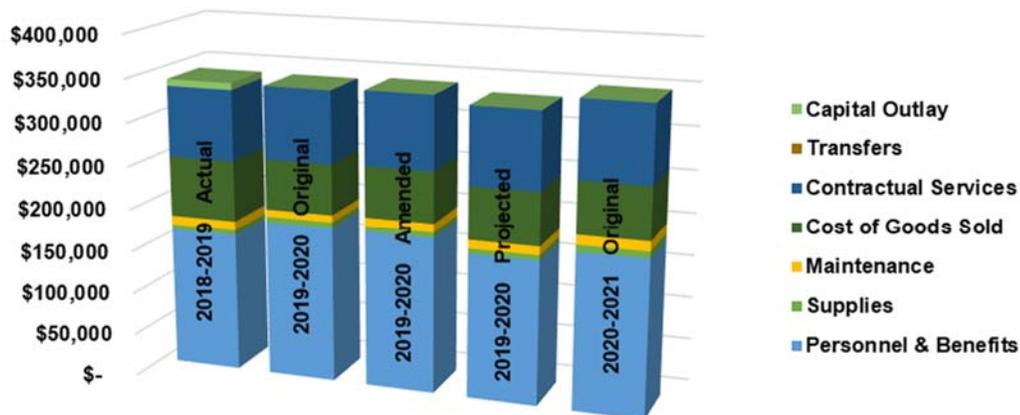
**FY2021 Programs:**

- Reshape current range program into Player Development Program, which will include access to practice course.



**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 163,286	\$ 182,638	\$ 182,638	\$ 168,471	\$ 182,788	\$ 150	0.1%
Supplies	5,685	6,800	6,320	5,920	7,490	690	10.1%
Maintenance	10,720	8,450	10,030	10,030	11,450	3,000	35.5%
Cost of Goods Sold	70,843	58,802	59,302	61,059	60,210	1,408	2.4%
Contractual Services	82,740	83,944	85,116	89,319	88,539	4,595	5.5%
Other Charges	3,953	5,700	4,100	2,730	5,000	(700)	-12.3%
Interdepartmental	-	-	-	-	2,000	2,000	100.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	7,900	-	-	-	-	-	0.0%
<b>Total Expenses:</b>	<b>\$ 345,127</b>	<b>\$ 346,334</b>	<b>\$ 347,506</b>	<b>\$ 337,529</b>	<b>\$ 357,477</b>	<b>\$ 11,143</b>	<b>3.2%</b>
<b>One-time Expenses:</b>							
No One-time Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 345,127</b>	<b>\$ 346,334</b>	<b>\$ 347,506</b>	<b>\$ 337,529</b>	<b>\$ 357,477</b>	<b>\$ 11,143</b>	<b>3.2%</b>
<b>Percent of Golf Fund</b>	<b>37.5%</b>	<b>36.3%</b>	<b>36.4%</b>	<b>36.6%</b>	<b>35.8%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	0	0	1	1	1	0

- 1) Beginning July 1, 2017, the City took over the Riverside Park Golf Course from VPIA.

**Department High-Level Personnel Descriptions**

**Head Golf Professional (1):** Responsible for management of facility and staff providing direction in all job duties and programs, creates schedules and enters/approves time cards for all staff, administers Annual Pass Program to include agreements, billing, feedback, and approved changes, controls daily tee sheet and POS system activity, manage all aspects of inventory control, reviews, confirms, and submits daily accounting reports and deposits, Tournament sales, hosting, billing, annual budget preparation and submission and participates in monthly and quarterly evaluations.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Annual Pass Members	186	200	200	200

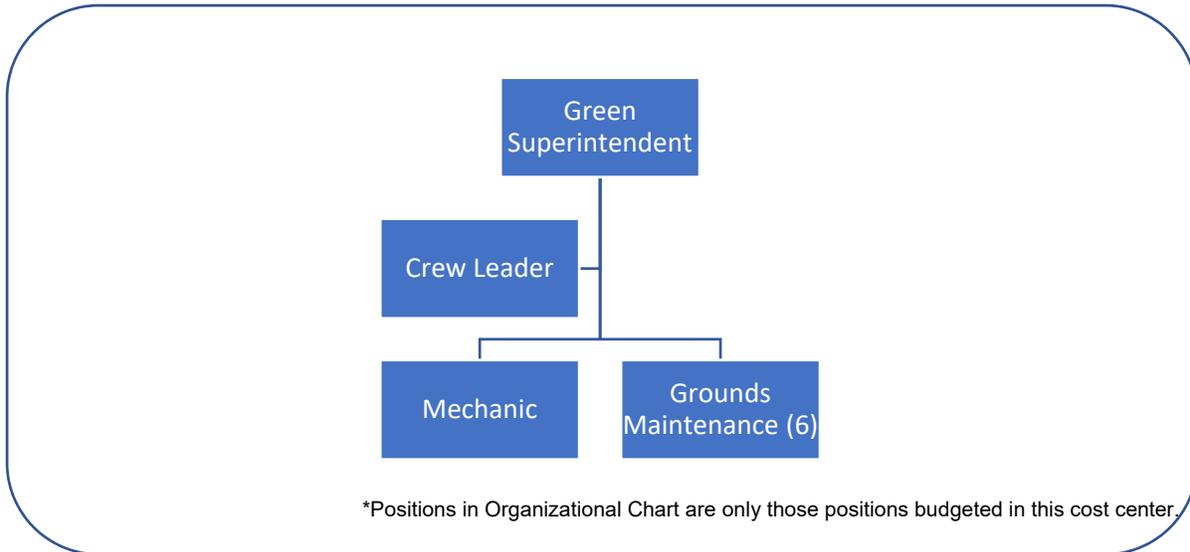


**Recommended/Not Recommended List**

Description	Requested	Recurring	One-time
<b>Personnel:</b>			
Assistant Golf Professional	\$ 55,819	\$ -	\$ -
Health Premium Increase	147	147	-
<b>Other Structures - 900150:</b>			
Concrete work	10,000	-	-
5'x90' turf driving range mat line	4,000	-	-
<b>Buildings &amp; Improvements - 900110:</b>			
(5) Replace toilets	1,250	-	-
(2) Replace urinals	500	-	-
(4) Replace sinks	1,000	-	-
<b>Other:</b>			
Small Tools & Supplies - 510010: request is \$2,840 more than prior year funded	6,640	4,490	-
Beer Purchase - 510050: request is \$4,817 more than prior year funded	28,600	25,675	-
Food Purchase-Grill - 510055: request is \$2,219 more than prior year funded	6,000	4,554	-
Merchandise - 510061: request is \$5,672 more than prior year funded	26,300	19,944	-
Non-Alcoholic Beverages - 510062: request is \$1,580 more than prior year funded	12,190	10,037	-
Building Service Charges - 590066: new to FY 2021	2,000	2,000	-
Machinery & Tools - 520025: request is \$4,000 more than prior year funded	5,000	5,000	-
Professional Services - 530000: request is \$240 more than prior year funded			
Brinks	3,120	3,120	-
Cleaning Services	5,720	5,720	-
Exterior Window Cleaning	1,920	1,920	-
Pest Control	480	480	-
Educational Development - 540005: request is \$100 more than prior year funded	1,600	1,600	-
Subscription & Memberships - 550010: request is \$500 more than prior year funded	900	900	-
Sports-Marketing - 600050: request is \$700 more than prior year funded	4,200	2,500	-
Bank Merchant Charge - 660045: request is \$2,600 more than prior year funded	15,300	16,000	-
<b>Subtotal - Club House:</b>	<b>\$ 192,686</b>	<b>\$ 104,087</b>	<b>\$ -</b>



Provide an enjoyable, well-conditioned course to complement Riverside Park and enrich the recreational opportunities available to the community.



**Mission:**

The mission of Riverside Park Golf Course is to provide an enjoyable, well-conditioned course to complement Riverside Park and enrich the recreational opportunities available to the community thus enhancing the livability for our citizens and visitors.

**Goals & Objectives:**

- Continue development of Riverside Park Golf Course to enhance the playability and support optimal turf conditions.
- Green surfaces maintained for smoothness, firmness, limited grain, overall uniformity, with good to excellent speed.
- Teeing areas that provide weed-free, level, smooth, and firm turf.
- Rough is to be maintained at minimal levels while not compromising the aesthetics, severity of penalty, and speed of play.
- Bunkers observed daily for smoothness and raked as needed based on daily amount of play.
- Course setup to include daily cup changing or inspecting, bunker raking, and an overall balance between cup/tee positions.
- Level and increase size of multiple teeing areas.
- Additional landscaping for additional color and course beautification.
- Expand irrigation in rough to increase overall turf coverage and playable area.
- Resurface greens to increase overall consistency and maintain competitive stance in our area.

**FY 2020 Highlights:**

- First five months of services, 2,800 additional rounds were played, which created \$55K in additional revenue.
- Practice course fully operational.
- Improve turf conditions and overall turf health.
- No Capital Expenses were budgeted for Fiscal Year 2020.

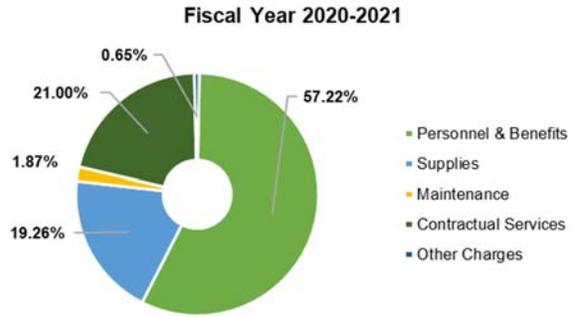
**FY 2021 Budget Highlights:**

- Personnel & Benefits increased \$2K, due to health premium.
- Supplies increased \$35K, mainly due to increase in chemicals.
- Contractual Services decreased \$2K due to a decrease in Light and Power charges.
- Other Charges increased \$1K, mainly due to Subscriptions and Memberships.
- Interdepartmental increased \$2K mainly due to lighting fixture upgrade.
- No Capital Expenses are budgeted for Fiscal Year 2021.



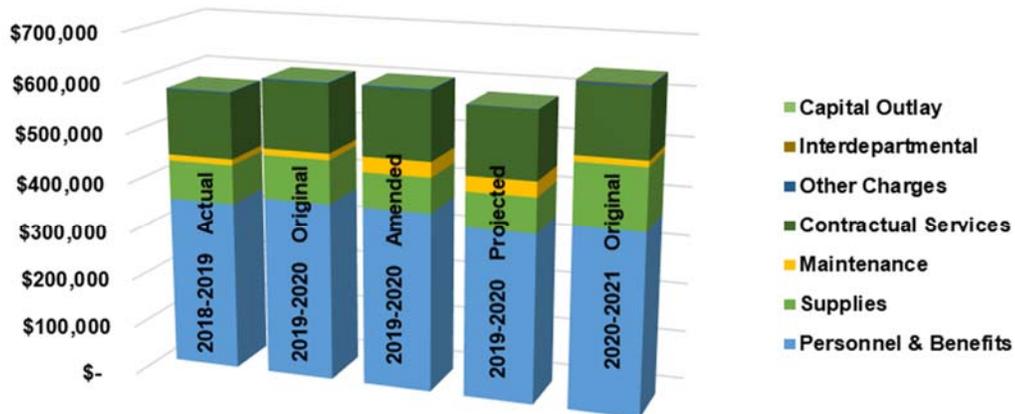
**FY 2021 Programs:**

- Enhanced turf schedule (fertilizer, fungicide, etc.) with approved budget.



**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 347,458	\$ 365,440	\$ 365,440	\$ 344,536	\$ 366,980	\$ 1,540	0.4%
Supplies	79,845	89,000	71,000	71,000	123,550	34,550	38.8%
Maintenance	12,313	13,000	31,000	30,900	12,000	(1,000)	-7.7%
Contractual Services	133,000	136,692	136,692	135,846	134,690	(2,002)	-1.5%
Other Charges	2,596	3,000	3,000	1,339	4,150	1,150	38.3%
Interdepartmental	-	-	-	-	2,000	2,000	100.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenses:</b>	<b>\$ 575,211</b>	<b>\$ 607,132</b>	<b>\$ 607,132</b>	<b>\$ 583,621</b>	<b>\$ 643,370</b>	<b>\$ 36,238</b>	<b>6.0%</b>
<b>One-time Expenses:</b>							
No One-time Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		<b>0.0%</b>
<b>Total Recurring Expenses:</b>	<b>\$ 575,211</b>	<b>\$ 607,132</b>	<b>\$ 607,132</b>	<b>\$ 583,621</b>	<b>\$ 643,370</b>	<b>\$ 36,238</b>	<b>6.0%</b>
<b>Percent of Golf Fund</b>	<b>62.5%</b>	<b>63.7%</b>	<b>63.6%</b>	<b>63.4%</b>	<b>64.4%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	0	0	9	9	9	0

- 1) Beginning July 1, 2017, the City took over the Riverside Park Golf Course from VPIA.

**Department High-Level Personnel Descriptions**

**Superintendent (1)** - Responsible for overall turf conditions and maintenance programs, creates schedules and enters/approves time cards for all staff, controls daily staff activity and projects, manages all aspects of inventory and equipment needs, annual budget preparation and submission and participates in monthly and quarterly evaluations.

**Crew Leader (1)** - oversees a park maintenance crew of 4-8 members; equipment operator

**Mechanic (1)** - performs equipment maintenance and serves as equipment operator

**Parks Worker (6)** - equipment operator; general maintenance duties as directed and performs chemical applications as directed by Superintendent; serves as equipment operator

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Total Rounds of Golf	24,892	26,500	27,000	27,500
2 Tournament Rounds	1,149	1,300	1,400	1,500



**Recommended/Not Recommended List**

Description	Requested	Recurring	One-time
<b>Personnel:</b>			
Health Premium Increase	\$ 1,174	\$ 1,174	\$ -
<b>Machinery &amp; Equipment - 950600:</b>			
John Deere Tractor w/ Loader	34,600	-	-
ProCore Aerifier	31,000	-	-
Lely Ground Driven spreader	6,800	-	-
<b>Building &amp; Improvements - 900110:</b>			
Replace overhead doors	4,000	-	-
<b>Other:</b>			
Small Tools & Supplies - 510010: request is \$4,550 more than prior year funded	15,550	15,550	-
Chemical, Medical, Surgical Supplies - 510025: request is \$28,000 more than prior funded	88,000	88,000	-
Sand Supplies - 510067: request is \$3,800 more than prior year funded	11,800	10,000	-
Seed, Sod, & Plants - 510068: request is \$4,000 more than prior year funded	14,000	10,000	-
<b>Building Service Charges - 590066: new to FY 2021</b>			
Upgrade lighting fixtures	1,500	1,500	-
Area Lighting for mechanic work space	500	500	-
<b>Computer Maintenance - 520015: request is new to FY2022</b>			
Laptop or Tablet for Superintendent	1,000	-	-
Professional Services - 530000: request is the same level as prior year funded	3,200	3,200	-
Educational Development - 540005: request is \$2,000 more than prior year funded	4,700	2,700	-
Subscriptions & Memberships - 550010: request is \$1,150 more than prior year funded	1,450	1,450	-
<b>Subtotal - Riverside Golf Course:</b>	<b>\$ 219,274</b>	<b>\$ 134,074</b>	<b>\$ -</b>



## **Internal Service Funds**

---

**The purpose of internal service funds is to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost reimbursement basis. City of Victoria Internal Service Funds include the following:**

- Building & Equipment Services Fund**
- Information Technology Fund**
- Radio Systems Fund**
- Purchasing/Print Shop Fund**
- Safety Management Fund**
- Workers' Compensation Fund**
- Health Plan Fund**

---



## **Building and Equipment Services Fund**

---

**In Fiscal Year 2020, Fleet, Building Services and Custodial Services were combined to form the Building and Equipment Services Fund. Beginning in Fiscal Year 2021, Building Services and Custodial Services will be treated as internal services, whereby their services provided to other City departments are on a cost reimbursement basis. Previously, Building Services and Custodial were part of General Fund, while Fleet was within the former Vehicle and Equipment Services Fund. The function of the Building and Equipment Services Fund is to account for the cost of operating a central maintenance facility for all City-owned automotive equipment, maintain equipment that the fund does not own, i.e., non-automotive equipment owned by other City departments and automotive equipment owned by outside agencies, perform maintenance on City facilities, and maintain a high standard of cleanliness in all work and public areas of City buildings.**

---

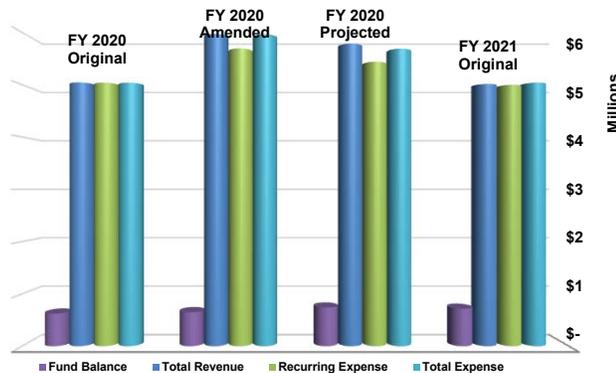


**BUILDING & EQUIPMENT SERVICES FUND  
PRO FORMA SCHEDULE OF  
FUND BALANCE POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>BEGINNING FUND BALANCE</b>						
Undesignated Working Capital	\$ 615,467	\$ 643,144	\$ 643,144	\$ 740,399	\$ -	\$ 124,932
Designated Working Capital	-	-	-	-	-	-
<b>Total Fund Balance, October 1</b>	<b>\$ 615,467</b>	<b>\$ 643,144</b>	<b>\$ 643,144</b>	<b>\$ 740,399</b>	<b>\$ -</b>	<b>\$ 124,932</b>
<b>REVENUES:</b>						
Vehicle Equipment Services	\$ 5,041,754	\$ 5,967,688	\$ 5,784,164	\$ 4,272,793	\$ (183,524)	\$ (768,961)
Building Services Charges	-	-	-	537,662	-	537,662
Custodial Services Charges	-	-	-	202,909	-	202,909
<b>Total Revenues</b>	<b>\$ 5,041,754</b>	<b>\$ 5,967,688</b>	<b>\$ 5,784,164</b>	<b>\$ 5,013,364</b>	<b>\$ (183,524)</b>	<b>\$ (28,390)</b>
<b>TOTAL FUNDS AVAILABLE</b>						
	<b>\$ 5,657,221</b>	<b>\$ 6,610,832</b>	<b>\$ 6,427,308</b>	<b>\$ 5,753,763</b>	<b>\$ (183,524)</b>	<b>\$ 96,542</b>
<b>Expenses:</b>						
Personnel	\$ 104,503	\$ 104,503	\$ 166,719	\$ 572,543	\$ 62,216	\$ 468,040
Supplies	7,900	7,900	7,400	50,860	(500)	42,960
Maintenance	314,300	314,300	364,410	505,723	50,110	191,423
Contractual Services	2,582,701	2,582,701	2,194,821	2,354,045	(387,880)	(228,656)
Other Charges	500	500	500	1,360	-	860
Interdepartmental	273,455	273,455	273,455	324,426	-	50,971
Transfers	-	-	-	-	-	-
Capital Outlay	1,753,670	2,679,604	2,679,604	1,228,999	-	(524,671)
<b>Total Expenses</b>	<b>\$ 5,037,029</b>	<b>\$ 5,962,963</b>	<b>\$ 5,686,909</b>	<b>\$ 5,037,956</b>	<b>\$ (276,054)</b>	<b>\$ 927</b>
<b>ENDING FUND BALANCE</b>						
Undesignated Working Capital	\$ 620,192	\$ 647,869	\$ 740,399	\$ 715,807	\$ 92,530	\$ 95,615
<b>Total Working Capital, September 30</b>	<b>\$ 620,192</b>	<b>\$ 647,869</b>	<b>\$ 740,399</b>	<b>\$ 715,807</b>	<b>\$ 92,530</b>	<b>\$ 95,615</b>
<b>Months of Reserves</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expenses will be funded with Fund Balance (excess amount over the minimum Fund Balance requirement).



City of Victoria Internal Service Charges to Other Funds For The Corresponding Fiscal Year Presented	Fiscal Year 2019-2020		Fiscal Year 2020-2021	
	Original	%	Original	%
BES - Repairs	\$ 300,000	4.35%	\$ 300,000	4.08%
BES - Overhead	250,000	3.62%	250,000	3.40%
BES - Fleet Services	1,271,748	18.44%	1,317,737	17.92%
BES - Fleet Insurance	221,482	3.21%	204,000	2.77%
BES - Motorpool	4,172	0.06%	1,000	0.01%
BES - Capital Replacement	1,753,670	25.42%	1,227,199	16.69%
BES - Vehicle Lease	68,235	0.99%	74,314	1.01%
BES - Building Services Overhead	-	0.00%	372,839	5.07%
BES - Building Services Maintenance Charges	-	0.00%	164,823	2.24%
BES - Custodial Services Overhead	-	0.00%	202,909	2.76%
Information Technology - Overhead	1,296,198	18.79%	1,727,407	23.49%
Radio Systems - Overhead	95,790	1.39%	30,318	0.41%
Radio Systems - Radio Maintenance	185,896	2.69%	185,896	2.53%
Purchasing - Overhead	233,584	3.39%	202,204	2.75%
Print Shop - Overhead	120,184	1.74%	6,184	0.08%
Safety Management - Overhead	235,000	3.41%	185,000	2.52%
Safety Management - Insurance	657,319	9.53%	695,500	9.46%
Workers' Compensation - Overhead	205,000	2.97%	205,000	2.79%
<b>Total City of Victoria Internal Service Charges to Other Funds:</b>	<b>\$ 6,898,278</b>		<b>\$ 7,352,330</b>	

Total Building & Equipment Services (BES) Fund Portion of Internal Service Charges to Other Funds:				
	\$ 3,869,307	56.09%	\$ 4,114,821	55.97%



**BUILDING & EQUIPMENT SERVICES FUND  
PRO FORMA SCHEDULE OF  
FUND BALANCE POSITION**

**REVENUE VARIANCE COMMENTS:**

<b>Revenue Categories</b>	<b>Fiscal Year 2019-2020 Amended</b>	<b>Fiscal Year 2019-2020 Projected</b>	<b>Variance</b>	<b>Comments</b>
1. Department Repair Charges	\$ 300,000	\$ 352,610	\$ 52,610	• Based on current trend of vehicle repairs.
2. Fleet Services Charges	1,271,746	1,302,837	31,091	• Due to an increase in First Vehicle Services Fleet Contract.
3. Fuel Sales	1,140,723	837,000	(303,723)	• Mainly due to reduction in fuel prices & the consumption effect of COVID-19.
4. Miscellaneous Revenues	30,000	69,648	39,648	• Mainly due to insurance reimbursements for damaged vehicles.
5. Net Other Revenues	3,225,219	3,222,069	(3,150)	
<b>Total:</b>	<b>\$ 5,967,688</b>	<b>\$ 5,784,164</b>	<b>\$ (183,524)</b>	

**EXPENSE VARIANCE COMMENTS:**

<b>Expense Categories</b>	<b>Fiscal Year 2019-2020 Amended</b>	<b>Fiscal Year 2019-2020 Projected</b>	<b>Variance</b>	<b>Comments</b>
1. Personnel	\$ 104,503	\$ 166,719	\$ 62,216	• Increase is due to hiring an additional employee during FY 2020.
2. Maintenance	314,300	364,410	50,110	• Mainly due to an increase in the number of vehicles needing repair.
3. Contractual	2,582,701	2,194,821	(387,880)	• Mainly the net result of an increase in the fleet services contract and a reduction in fuel prices.
4. Net Other Expenses	2,961,459	2,960,959	(500)	
<b>Total:</b>	<b>\$ 5,962,963</b>	<b>\$ 5,686,909</b>	<b>\$ (276,054)</b>	



**BUILDING & EQUIPMENT SERVICES FUND  
PRO FORMA SCHEDULE OF  
FUND BALANCE POSITION**

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020	2020-2021		
	Original	Original		
1. Fleet Svcs. Capital Repl. Chgs.	\$ 1,753,670	\$ 1,227,199	\$ (526,471)	• Due to fewer vehicles being budgeted for FY 2021.
2. Fleet Svcs. Veh. Lease Prog. Chgs.	\$ 68,235	\$ 74,314	6,079	• Due to addition of pickup lease for Street Department.
3. Fleet Services Charges	\$ 1,271,746	\$ 1,317,736	45,990	• Due to an increase in First Vehicle Services Fleet Contract.
4. Fleet Svcs. Insurance Charges	\$ 221,480	\$ 204,000	(17,480)	• Mainly due to an increase in fleet liability (more vehicles).
5. Fleet Svcs. Fuel Sales	1,140,723	862,044	(278,679)	• Mainly due to reduction in fuel prices.
6. Transfer from COVID Fund	-	2,500	2,500	• Due to COVID-19, the reimbursement for payroll expenses.
7. Net Other Fleet Serv. Revenues	585,900	585,000	(900)	• No major items to note.
8. Building Services Revenue	-	537,662	537,662	• FY 2021 Building Services is new to BES Fund (Overhead Fees & Maintenance Charges).
9. Custodial Revenue	-	202,909	202,909	• FY 2021 Custodial Services is new to BES Fund (Overhead Fees).
<b>Total:</b>	<b>\$ 5,041,754</b>	<b>\$ 5,013,364</b>	<b>\$ (28,390)</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020	2020-2021		
	Original	Original		
1. Fleet Services Personnel	\$ 104,503	\$ 167,771	\$ 63,268	• An additional employee was added during FY 2020.
2. Fleet Services Supplies	7,900	6,020	(1,880)	• Based on current trend.
3. Fleet Services Maintenance	314,300	306,500	(7,800)	• Based on current trend.
4. Fleet Services Contractual Services	2,582,701	2,297,520	(285,181)	• Mainly the net result of an increase in the fleet services contract and a reduction in fuel prices.
5. Fleet Services Interdepartmental	273,455	289,428	15,973	• Mainly due to the following net changes in internal service charges: • \$4K increase in information technology charges - increase in software maintenance; • \$6K decrease in safety management overhead fees; • \$2K increase in property insurance charges - based on current premiums; • \$12K increase in fleet liability - based on current premiums; and • \$3K increase in fleet building services charges - due to moving all building maintenance to Building Services.
6. Fleet Services Capital Outlay	1,753,670	1,228,999	(524,671)	• Due to purchasing fewer vehicles.
7. Fleet Services Net Other Expenses	500	360	(140)	• No major items to note.
8. Building Services Dept.	-	538,317	538,317	• FY 2021 Building Services is new to BES Fund.
9. Custodial Dept.	-	203,041	203,041	• FY 2021 Custodial Services is new to BES Fund.
<b>Total:</b>	<b>\$ 5,037,029</b>	<b>\$ 5,037,956</b>	<b>\$ 927</b>	



**BUILDING & EQUIPMENT SERVICES FUND  
PRO FORMA SCHEDULE OF  
FUND BALANCE POSITION**

	Fiscal Year 2016-2017 Original Budget	Fiscal Year 2017-2018 Original Budget	Fiscal Year 2018-2019 Original Budget	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2020-2021 Original Budget
<b>BUDGETARY BASELINE ANALYSIS:</b>					
Personnel	\$ 129,375	\$ 146,895	\$ 104,320	\$ 104,503	\$ 572,543
Supplies	12,265	10,625	9,475	7,900	50,860
Maintenance	358,955	356,795	325,518	314,300	505,723
Contractual Services	2,515,113	2,393,514	2,489,506	2,582,701	2,354,045
Other Charges	1,030	1,109	500	500	1,360
Interdepartmental	221,592	261,156	265,819	273,455	324,426
Transfers	-	-	-	-	-
Capital Outlay	794,559	1,212,650	2,546,548	1,753,670	1,228,999
<b>Total Budgeted Expenses:</b>	<b>\$ 4,032,889</b>	<b>\$ 4,382,744</b>	<b>\$ 5,741,686</b>	<b>\$ 5,037,029</b>	<b>\$ 5,037,956</b>
<b>One-Time Expenses:</b>					
Personnel	\$ -	\$ 2,487	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-
Maintenance	-	-	-	-	6,710
Contractual Services	-	-	-	-	-
Other Charges	-	-	-	-	-
Interdepartmental	-	-	-	-	-
Transfers	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total One-Time Expenses:</b>	<b>\$ -</b>	<b>\$ 2,487</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,710</b>
<b>Recurring Baseline Budget:</b>					
Personnel	\$ 129,375	\$ 144,408	\$ 104,320	\$ 104,503	\$ 572,543
Supplies	12,265	10,625	9,475	7,900	50,860
Maintenance	358,955	356,795	325,518	314,300	499,013
Contractual Services	2,515,113	2,393,514	2,489,506	2,582,701	2,354,045
Other Charges	1,030	1,109	500	500	1,360
Interdepartmental	221,592	261,156	265,819	273,455	324,426
Transfers	-	-	-	-	-
Capital Outlay	794,559	1,212,650	2,546,548	1,753,670	1,228,999
<b>Total Baseline Expenses:</b>	<b>\$ 4,032,889</b>	<b>\$ 4,380,257</b>	<b>\$ 5,741,686</b>	<b>\$ 5,037,029</b>	<b>\$ 5,031,246</b>



**BUILDING & EQUIPMENT SERVICES FUND  
PRO FORMA SCHEDULE OF  
FUND BALANCE POSITION**

**BALANCED BUDGET ANALYSIS:**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance
Total Expense	\$ 5,037,029	\$ 5,962,963	\$ 5,686,909	\$ 5,037,956	\$ 927
Total One-Time Expense	-	-	-	(6,710)	(6,710)
Total Carryover Encumbrance	-	-	-	-	-
<b>Total Recurring Expense</b>	<b>\$ 5,037,029</b>	<b>\$ 5,962,963</b>	<b>\$ 5,686,909</b>	<b>\$ 5,031,246</b>	<b>\$ (5,783)</b>
Total Revenue	\$ 5,041,754	\$ 5,967,688	\$ 5,784,164	\$ 5,013,364	\$ (28,390)
Total One-Time Revenue	-	-	-	-	-
<b>Total Recurring Revenue</b>	<b>\$ 5,041,754</b>	<b>\$ 5,967,688</b>	<b>\$ 5,784,164</b>	<b>\$ 5,013,364</b>	<b>\$ (28,390)</b>
<b>Recurring Revenue ≥ Recurring Exp.</b>	<b>\$ 4,725</b>	<b>\$ 4,725</b>	<b>\$ 97,255</b>	<b>\$ (17,882)</b>	<b>\$ (22,607)</b>

\*Fiscal Year 2021 projects a decrease in working capital balance, while maintaining an adequate level.

**MINIMUM WORKING CAPITAL BALANCE ANALYSIS:**

Total Working Capital, September 30	\$ 620,192	\$ 647,869	\$ 740,399	\$ 715,807	\$ 95,615
Total Minimum Working Capital, Sept. 30	419,752	496,914	473,909	419,830	77
<b>Total Excess Fund Balance, Sept. 30</b>	<b>\$ 200,440</b>	<b>\$ 150,955</b>	<b>\$ 266,490</b>	<b>\$ 295,978</b>	<b>\$ 95,538</b>

**FULL-TIME STAFFING:**

Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Variance
2	1	1	11	10

\*Beginning with Fiscal Year 2021 Building Services and Custodial Departments, 5 & 4 employees respectively, are moving from General Fund into the BES Fund; and 1 administrative position was added to Fleet Services.



**BUILDING & EQUIPMENT SERVICES FUND**

**Vehicle and Heavy Equipment Funding for Fiscal Year 2021**

Department	Description	Amount Requested	Amount In Proposed Budget		Notes
			Purchase	Lease	
Engineering	FY 2020 Lease Program Continuation	\$ 11,907	\$ -	\$ 11,907	
Fire	Replace 2006 Ford Crown Victoria	45,000	-	-	
	Replace 2013 Ford F450 Ambulance	271,061	193,000	-	one-time expense -
	Replace 2012 Ford F150 Ext. Cab	29,450	-	-	will remount Unit #992
	Replace 2004 Pierce Pumper	115,794	-	-	
	Replace 2008 Brush Truck	28,023	-	-	
	Boat Motor	11,000	-	-	
Code Enforcement	FY 2020 Lease Program Continuation	10,850	-	10,531	
	Additional Ford Escape (Lease)	5,425	-	-	
Library	FY 2020 Lease Program Continuation	5,265	-	5,265	
Parks	Replace 820 New Holland Tractor	30,135	-	-	
	FY 2020 Lease Program Continuation	-	-	6,555	
	Replace 2005 Chevrolet 1500 Reg. Cab (Lease)	6,079	-	-	
	Replace 2013 Chevrolet Tahoe (Lease)	6,644	-	-	
Police	Replace 10 Ford Explorers with same	569,100	341,460	-	Replacing 6
	Replace 4 Crown Victorias with Ford Explorers	157,640	-	-	
Streets	Replace 2010 Gradall X:3100	442,584	-	-	
	Addition- Vacuum/Jet Truck	378,191	-	-	
	Addition - Crafcoc Crack Seal Trailer	60,000	-	-	
	Addition - Attenuator Truck	75,000	-	-	
	FY 2020 Lease Program Continuation	12,313	-	12,313	
	Replace 2011 Ford F550 (Lease)	8,881	-	6,079	Will replace w/F250
	Addition - F350 for Crack Seal Crew (Lease)	9,480	-	-	
Traffic Control	Replace Ford F550 Reg Cab/Versalift Body	121,237	-	-	
Golf Course	John Deere Tractor w/Loader	34,600	-	-	
	ProCore Aerifier	31,000	-	-	
	Lely Ground Driven Spreader	6,800	-	-	
Water Plant	Replace John Deere Gator	13,900	13,900	-	one-time expense
	FY 2020 Lease Program Continuation	5,466	-	5,466	
	Replace 2011 Ford F250 (Lease)	6,079	-	-	
Utility Billing Office	FY 2020 Lease Program Continuation	5,467	-	5,467	
	Replace 2016 Ford F150 (Lease)	5,619	-	-	
Water Department	Replace 2 Backhoes	300,648	300,648	-	one-time expense
	FY 2020 Lease Program Continuation	5,466	-	5,466	
	Replace 3 F350 Crew Cab/Service Bodies (Lease)	21,639	-	-	
Wastewater	Addition - Vactor Truck for Hydro-Excavation	378,191	378,191	-	one-time expense
Purchasing	Replace 2002 Dodge Ram 1500 w/Explorer (Lease)	6,644	-	-	
Safety Management	FY 2020 Lease Program Continuation	5,265	-	5,265	
<b>Total</b>		<b>\$ 3,237,843</b>	<b>\$ 1,227,199</b>	<b>\$ 74,314</b>	



**BUILDING & EQUIPMENT SERVICES FUND**

**Vehicle & Heavy Equipment Purchase Comparison**

Department	Fiscal Year 2021	Fiscal Year 2020	Cost Increase(Decrease)
General Fund	\$ 534,460	\$ 926,422	\$ (391,962)
Water/Wastewater Fund	692,739	494,909	197,830
Environmental Services Fund	-	332,339	(332,339)
<b>Total Vehicle &amp; Heavy Equipment Purchase</b>	<b>\$ 1,227,199</b>	<b>\$ 1,753,670</b>	<b>\$ (526,471)</b>

**Vehicle & Heavy Equipment Lease Comparison**

Department	Fiscal Year 2021	Fiscal Year 2020	Cost Increase(Decrease)
General Fund	\$ 52,650	\$ 46,571	\$ 6,079
Water/Wastewater Fund	16,399	16,399	-
Safety Management Fund	5,265	5,265	-
<b>Total Vehicle &amp; Heavy Equipment Lease</b>	<b>\$ 74,314</b>	<b>\$ 68,235</b>	<b>\$ 6,079</b>



**BUILDING AND EQUIPMENT SERVICES FUND - REVENUE DETAIL**

	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Charges for Services:</b>							
Capital Replacement	\$ 2,021,021	\$ 1,753,670	\$ 2,679,604	\$ 2,679,604	\$ 1,227,199	\$ (526,471)	-30.0%
Vehicle Lease Program	-	68,235	68,235	68,235	74,314	6,079	8.9%
Charges to Departments - Outside Repairs	366,678	300,000	300,000	352,610	300,000	-	0.0%
VES Fleet Services	1,284,687	1,271,746	1,271,746	1,302,837	1,317,736	45,990	3.6%
VES Overhead	250,000	250,000	250,000	250,000	250,000	-	0.0%
Building Services Overhead	-	-	-	-	372,839	372,839	0.0%
Building Services Charges	-	-	-	-	164,823	164,823	0.0%
Custodial Services Overhead	-	-	-	-	202,909	202,909	0.0%
Insurance Reimbursement	219,244	221,480	221,480	221,480	204,000	(17,480)	-7.9%
Motor Pool Lease Charges	-	1,000	1,000	-	1,000	-	0.0%
Fuel Sales - Other Agency	260,218	295,462	295,462	202,000	208,044	(87,418)	-29.6%
Fuel Sales - City	743,088	845,261	845,261	635,000	654,000	(191,261)	-22.6%
<b>Charges for Services Sub-total:</b>	<b>\$ 5,144,936</b>	<b>\$ 5,006,854</b>	<b>\$ 5,932,788</b>	<b>\$ 5,711,766</b>	<b>\$ 4,976,864</b>	<b>\$ (29,990)</b>	<b>-0.6%</b>
<b>Miscellaneous:</b>							
Interest Revenue	\$ 4,999	\$ 4,900	\$ 4,900	\$ 2,750	\$ 4,000	\$ (900)	-18.4%
Miscellaneous Revenue	76,910	30,000	30,000	69,648	30,000	-	0.0%
Transfer from COVID Fund	-	-	-	-	2,500	2,500	100.0%
<b>Miscellaneous Sub-total:</b>	<b>\$ 81,909</b>	<b>\$ 34,900</b>	<b>\$ 34,900</b>	<b>\$ 72,398</b>	<b>\$ 36,500</b>	<b>\$ 1,600</b>	<b>4.6%</b>
<b>Total Building &amp; Equipment Services Fund Revenues:</b>							
	<b>\$ 5,226,845</b>	<b>\$ 5,041,754</b>	<b>\$ 5,967,688</b>	<b>\$ 5,784,164</b>	<b>\$ 5,013,364</b>	<b>\$ (28,390)</b>	<b>-0.6%</b>
<b>One-time Revenues:</b>							
Transfer from COVID Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	100.0%
<b>Total One-time Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>100.0%</b>
<b>Total Recurring Revenues:</b>	<b>\$ 5,226,845</b>	<b>\$ 5,041,754</b>	<b>\$ 5,967,688</b>	<b>\$ 5,784,164</b>	<b>\$ 5,010,864</b>	<b>\$ (30,890)</b>	<b>-0.6%</b>



**BUILDING & EQUIPMENT SERVICES FUND  
TOTAL EXPENSE  
BY CLASSIFICATION**

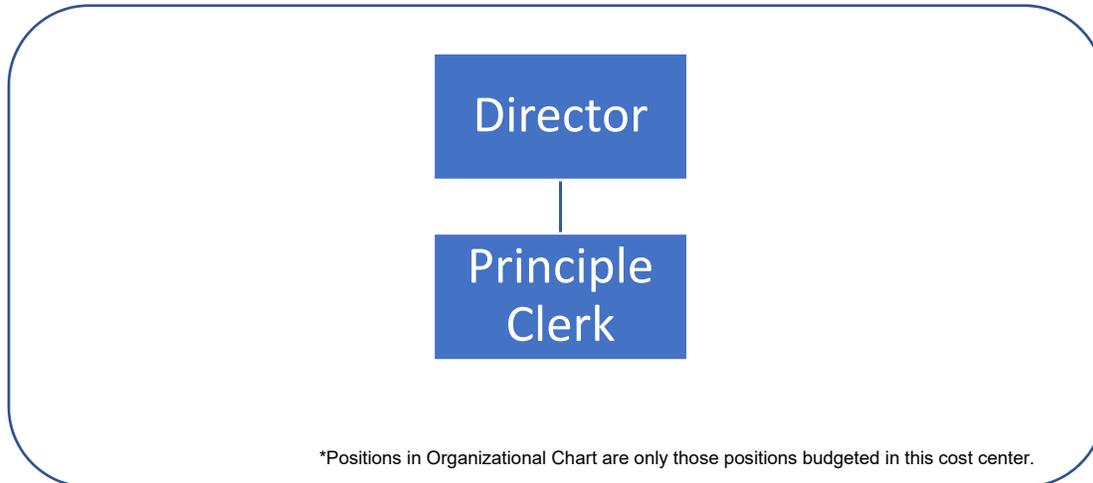
	Fiscal Year 2018-19 Actual Expenses	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Expenses	Fiscal Year 2020-21 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 112,200	\$ 104,503	\$ 104,503	\$ 166,719	\$ 572,543	\$ 468,040	447.9%
Supplies	3,921	7,900	7,900	7,400	50,860	42,960	543.8%
Maintenance	408,568	314,300	314,300	364,410	505,723	191,423	60.9%
Contractual Services	2,367,775	2,582,701	2,582,701	2,194,821	2,354,045	(228,656)	-8.9%
Other Charges	647	500	500	500	1,360	860	172.0%
Interdepartmental	265,619	273,455	273,455	273,455	324,426	50,971	18.6%
Transfers	-	-	-	-	-	-	0.0%
Capital	2,022,458	1,753,670	2,679,604	2,679,604	1,228,999	(524,671)	-29.9%
<b>Total Expenses:</b>	<b>\$ 5,181,187</b>	<b>\$ 5,037,029</b>	<b>\$ 5,962,963</b>	<b>\$ 5,686,909</b>	<b>\$ 5,037,956</b>	<b>\$ 927</b>	<b>0.0%</b>

**BUILDING & EQUIPMENT SERVICES FUND  
TOTAL EXPENSE  
BY COST CENTER**

	Fiscal Year 2018-19 Actual Expenses	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Expenses	Fiscal Year 2020-21 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Fleet Services	\$ 5,181,187	\$ 5,037,029	\$ 5,962,963	\$ 5,686,909	\$ 4,296,598	\$ (740,431)	-14.7%
Building Services	-	-	-	-	538,317	538,317	100.0%
Custodial Services	-	-	-	-	203,041	203,041	100.0%
<b>Total Expenses:</b>	<b>\$ 5,181,187</b>	<b>\$ 5,037,029</b>	<b>\$ 5,962,963</b>	<b>\$ 5,686,909</b>	<b>\$ 5,037,956</b>	<b>\$ 927</b>	<b>0.0%</b>



The function of the Fleet Department is to account for the cost of operating a central maintenance facility for all City-owned automotive equipment. The department also maintains equipment that the fund does not own, i.e., non-automotive equipment owned by other City departments and automotive equipment owned by outside agencies.



**Mission:**

The mission of the Fleet Department at the City of Victoria is to ensure that all City Staff have safe, functional, reliable vehicles and equipment.

**Goals & Objectives:**

- Increase operational efficiency and decrease response time to service calls.
- Help maintenance contractor improve their efficiency and accuracy.
- Improve fleet utilization by monitoring vehicle and equipment usage.

**FY 2020 Highlights:**

- Started Vehicle Lease Program with Enterprise Fleet Management.
- Utilized a new police car outfitting contractor which drastically decreased wait time for new vehicles to be available for use.
- Maintenance & Operation funds had a net increase of \$88K mainly due to an increase in Professional Services, due to the service contract, and the addition of the Vehicle Lease Program.
- Capital expenses were budgeted at \$1.6M for various vehicles.

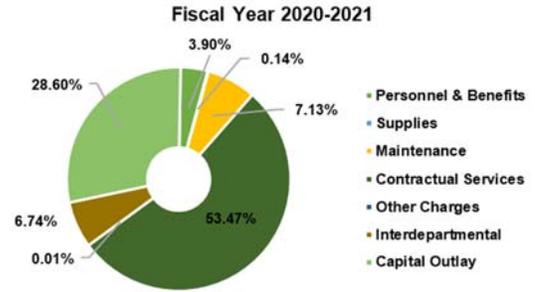
**FY 2021 Budget Highlights:**

- Personnel & Benefits increased \$63K, due to a full-time position added during FY2020 as part of department reorganization.
- Supplies decreased \$2K, to more accurately reflect actual annual purchases.
- Maintenance decreased \$8K, mainly due to a decrease in Machinery & Tools repairs and moving Building Maintenance to Interdepartmental.
- Contractual Services decreased \$285K, mainly the net result of a decrease in Garage Fuel of \$335K and an increase in the First Vehicle Services contract of \$46K.
- Interdepartmental increased \$16K, mainly due to an increase in insurance premiums, and moving building maintenance to internal service charge.
- Capital expenses are budgeted at \$1.2 million, which includes \$2K for computer hardware and \$1.2 million for vehicles.



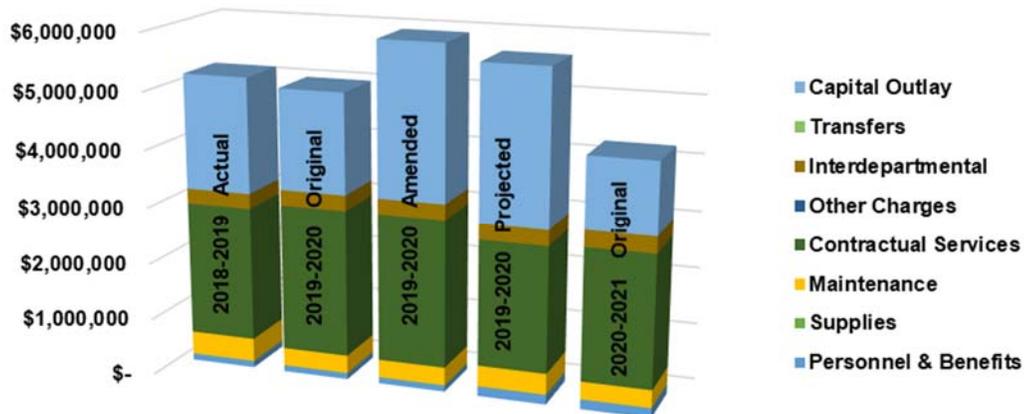
**FY 2021 Programs:**

- Reorganize Building Services and Custodial Services by moving the cost centers into the Building & Equipment Services Fund from General Fund.



**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 112,200	\$ 104,503	\$ 104,503	\$ 166,719	\$ 167,771	\$ 63,268	60.5%
Supplies	3,921	7,900	7,900	7,400	6,020	(1,880)	-23.8%
Maintenance	408,568	314,300	314,300	364,410	306,500	(7,800)	-2.5%
Contractual Services	2,367,775	2,582,701	2,582,701	2,194,821	2,297,520	(285,181)	-11.0%
Other Charges	647	500	500	500	360	(140)	-28.0%
Interdepartmental	265,619	273,455	273,455	273,455	289,428	15,973	5.8%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	2,022,458	1,753,670	2,679,604	2,679,604	1,228,999	(524,671)	-29.9%
<b>Total Expenses:</b>	<b>\$ 5,181,187</b>	<b>\$ 5,037,029</b>	<b>\$ 5,962,963</b>	<b>\$ 5,686,909</b>	<b>\$ 4,296,598</b>	<b>\$ (740,431)</b>	<b>-14.7%</b>
<b>One-time Expenses:</b>							
No One-time Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 5,181,187</b>	<b>\$ 5,037,029</b>	<b>\$ 5,962,963</b>	<b>\$ 5,686,909</b>	<b>\$ 4,296,598</b>	<b>\$ (740,431)</b>	<b>-14.7%</b>
<b>Percent of Building &amp; Equipment Services Fund</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>116.3%</b>	<b>62.0%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	2	2	1	1	2	1

- 1) Department added a Principle Clerk position in Fiscal Year 2020 as part of department reorganization.

**Department High-Level Personnel Descriptions**

**Director (1)** - functions as department leader.

**Principle Clerk (1)** - handles billing, correspondence with vendors, and custodial supplies inventory.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Contract Work Orders	3,063		3,247	3,442
2 Non-Contract Work Orders	1,056		950	900
3 Contract Vehicles	192		203	200
4 Non-Contract Vehicles	108		97	100
5 Vehicles Purchased/Leased	28		41	44

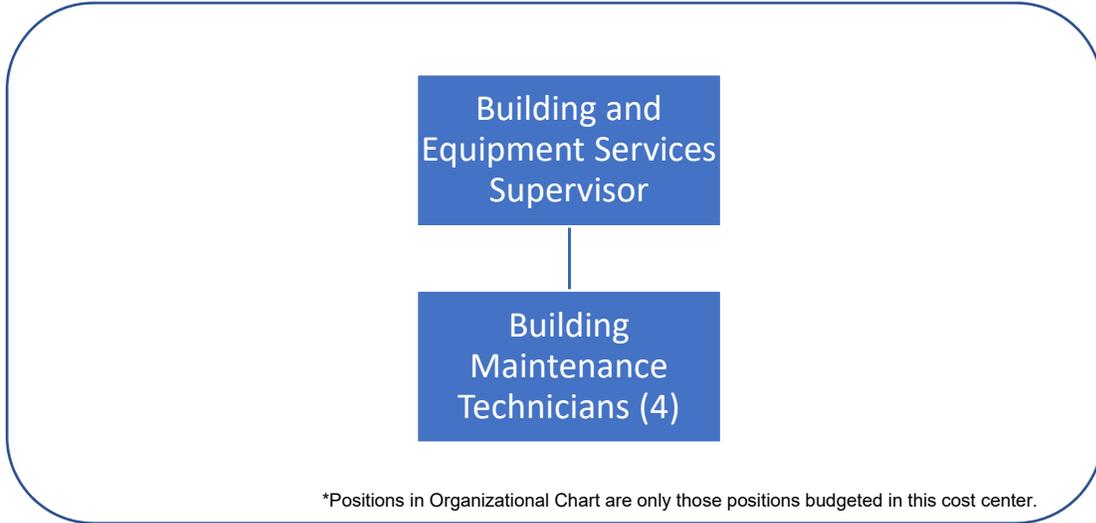


**Recommended/Not Recommended List**

Description	Requested	Recurring	One-time
<b>Personnel:</b>			
Reorganize Principal Clerk to Administrative Assistant	\$ 4,269	\$ -	\$ -
<b>Computer Equipment - Hardware - 950500:</b>			
Replace Laptop #20952 -- per IT	1,600	1,800	-
<b>Other:</b>			
Office Supplies - 510005: <i>is requesting \$100 more than prior year funded</i>	500	2,000	-
Small Tools & Supplies - 510010: <i>is requesting \$2,480 less than prior year funded</i>	4,020	4,020	-
Building Maintenance - 520005: <i>is requesting \$130 less than prior year funded</i>	4,870	-	-
Software Maintenance - 520017: <i>is requesting the same level as prior year funded</i>	1,300	1,300	-
Machinery Tools - 520025: <i>is requesting \$2,000 less than prior year funded</i>	5,000	5,000	-
Professional Services - 530000: <i>is requesting \$80,272 more than prior year funded</i>			
First Vehicle Services Fleet Maintenance Contract	1,353,468	1,317,736	-
Chapman Engineering cathodic protection & well monitoring	2,190	2,190	-
Chapman Engineering service center rectifier reading	90	90	-
Chapman Engineering Tri-Annual testing for cathodic protection system	-	-	-
First Vehicle Services Generator Maintenance for all city generators	15,000	15,000	-
Clean and treat diesel fuel tanks as needed	2,000	2,000	-
State Fees - 530110: <i>is requesting \$180 less than prior year funded</i>	1,820	1,820	-
Subscription & Memberships - 550010: <i>is requesting \$140 less than prior year funded</i>	360	360	-
Repair Charges-590030: <i>is requesting same level as prior year funded</i>	300,000	300,000	-
Fleet Liability - 630135: <i>is requesting the same level as prior year funded</i>	191,500	204,000	-
Garage Fuel - 710010: <i>is requesting the same level as prior year funded</i>	1,200,000	865,000	-
Garage Consumable - 710030: <i>no funds requested</i>	-	-	-
<b>Subtotal - Vehicle Services:</b>	<b>\$ 3,087,987</b>	<b>\$ 2,722,316</b>	<b>\$ -</b>



The function of the Building Services Department at the City of Victoria is to perform maintenance on City facilities including, but not limited to, structural, electrical, plumbing, and air conditioning.



**Mission:**

The mission of the Building Services Department at the City of Victoria is to ensure that all City Staff have safe, functional, reliable and comfortable buildings and work spaces.

**Goals & Objectives:**

- Increase operational efficiency and decrease response time to service calls.
- Promote and facilitate the integration of technology to effectively track and maintain building assets.
- Create a Comprehensive Preventative Maintenance Program that addresses the total building envelope of all City facilities.
- Reduce unscheduled outages by completing scheduled preventative maintenance at all buildings.

**FY 2020 Highlights:**

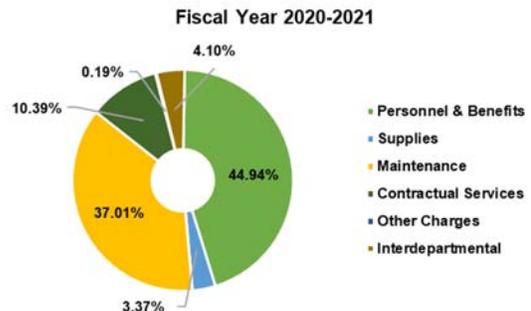
- Modernizing the elevators at City Hall and Victoria Police Department.
- Maintenance & Operations accounts decreased net result \$43K mainly due to internal service charges, no vehicles being purchased.
- Capital expenses were budgeted at \$16K, includes replace Municipal Court roof hatch \$2K, replacement of ADA automatic door closers \$6K, replace water heater burners for City Hall HVAC \$4K, and replace 3 computers \$4K.
- Budgeted items were previously funded in General Fund.

**FY 2021 Budget Highlights:**

- Personnel & Benefits are budgeted at \$241K.
- Supplies are budgeted at \$18K.
- Maintenance is budgeted at \$199K and include \$165K for all City Building Maintenance items, \$7K in one-time funds for Fire.
- Contractual Services is budgeted at \$56K.
- Other Charges are budgeted at \$1K.
- Interdepartmental is budgeted at \$22K.
- There are no capital expenses budgeted in Fiscal Year 2021.

**FY 2021 Programs:**

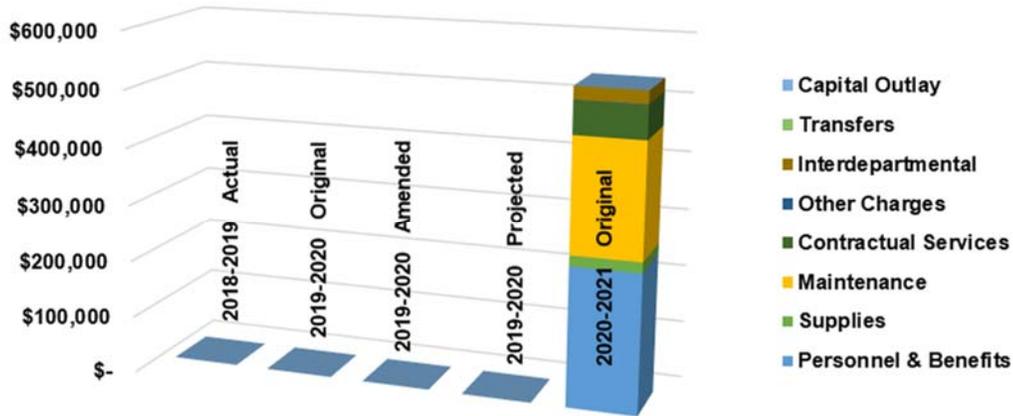
- The Building Services department will be combined with the Building & Equipment Services Fund in FY 2021 (previously in the General Fund).
- City-wide building maintenance will be handled through this department and allow for a more equitable allocation of costs across all City funds.





**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ -	\$ -	\$ -	\$ -	\$ 241,943	\$ 241,943	100.0%
Supplies	-	-	-	-	18,160	18,160	100.0%
Maintenance	-	-	-	-	199,223	199,223	100.0%
Contractual Services	-	-	-	-	55,925	55,925	100.0%
Other Charges	-	-	-	-	1,000	1,000	100.0%
Interdepartmental	-	-	-	-	22,066	22,066	100.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 538,317</b>	<b>\$ 538,317</b>	<b>100.0%</b>
<b>One-time Expenses:</b>							
No One-time Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 538,317</b>	<b>\$ 538,317</b>	<b>100.0%</b>
<b>Percent of Building &amp; Equipment Services Fund</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>7.8%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>-1</b>

1) Supervisor resigned and position was eliminated in Fiscal Year 2020.



**Department High-Level Personnel Descriptions**

**BESD Supervisor (1)** - directs workflow for technicians and custodians.  
**Technicians (4)** - repair and maintain city facilities.

**Performance Metrics**

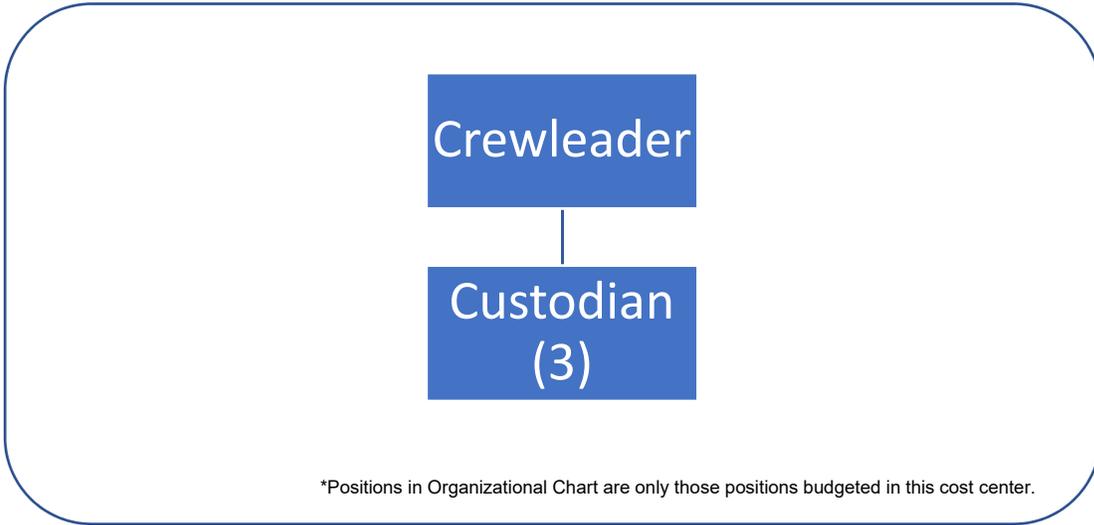
	<b>Actual FY 2019</b>	<b>Estimate FY 2020</b>	<b>Projected FY 2020</b>	<b>Estimate FY 2021</b>
1 Preventative Maintenance Completed	2,184	600	600	600
2 Repairs Completed	651	600	600	600

**Recommended/Not Recommended List**

<b>Description</b>	<b>Requested</b>	<b>Recurring</b>	<b>One-time</b>
<b>Personnel:</b>			
Add Project Manager	\$ 86,854	\$ -	\$ -
<b>Heat, Vent, Air Conditioning - 900120:</b>			
Replace Chillers in City Hall, Police Department, and Municipal Court	180,000	-	-
Replace Complete Split Unit in BESD Bay H	4,900	-	-
<b>Other:</b>			
Office Supplies - 510005: <i>is requesting \$1,145 less than prior year funded</i>	500	500	-
Small Tools & Supplies - 510010: <i>is requesting \$2,000 less than prior year funded</i>	13,500	13,500	-
Building Maintenance - 520005: <i>is requesting \$185,168 more than prior year funded</i>			
Mechanical, electrical and plumbing equipment maintenance at City Hall	15,000	15,000	-
City Hall and Police Department elevator maintenance and inspection	7,700	7,700	-
City Hall window washing quarterly	2,000	2,000	-
Modernize elevator in City Hall	92,734	-	-
Modernize elevator in Police Department	92,734	-	-
All Other City Departments	-	164,823	-
Heating & A/C Maintenance - 520010: <i>is requesting \$500 more than prior year funded</i>	6,000	6,000	-
Software Maintenance - 520017: <i>is requesting the same level as prior year funded</i>	3,200	3,200	-
<b>Subtotal - Building Services:</b>	<b>\$ 505,122</b>	<b>\$ 212,723</b>	<b>\$ -</b>



The function of the Custodial Services Department at the City of Victoria is to maintain a high standard of cleanliness in all work and public areas of City buildings to afford customers and staff a pleasant environment in which they may conduct their daily business.



**Mission:**

The mission of the Custodial Services Department at the City of Victoria is to ensure that all City Staff have safe, functional, reliable and comfortable buildings and work spaces.

**Goals & Objectives:**

- Increase operational efficiency and decrease response time to service calls.
- Promote and facilitate the integration of technology to effectively track and maintain building assets.
- Create a Comprehensive Preventative Maintenance Program that addresses the total building envelope of all City facilities.
- Deliver facilities, both interior and exterior, that are ready for business by the start of every work day.

**FY 2020 Highlights:**

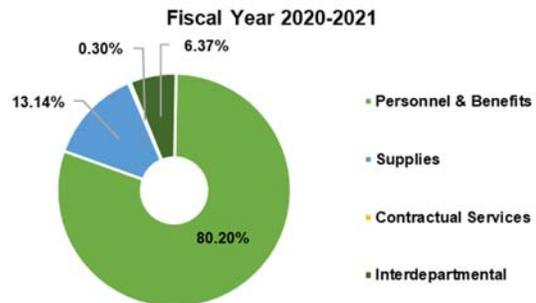
- Began the Floor Maintenance Program, including steam cleaning carpet and hard surface refinishing.
- Maintenance & Operation accounts decreased \$23K, mainly due to the purchase of a vehicle in prior year.
- No capital expenses were budgeted.
- Budgeted items were previously funded in General Fund.

**FY 2021 Budget Highlights:**

- Personnel & Benefits are budgeted at \$163K.
- Supplies are budgeted at \$27K.
- Contractual Services is budgeted at \$600.
- Interdepartmental is budgeted at \$13K.
- There are no capital expenses budgeted in Fiscal Year 2021.

**FY 2021 Programs:**

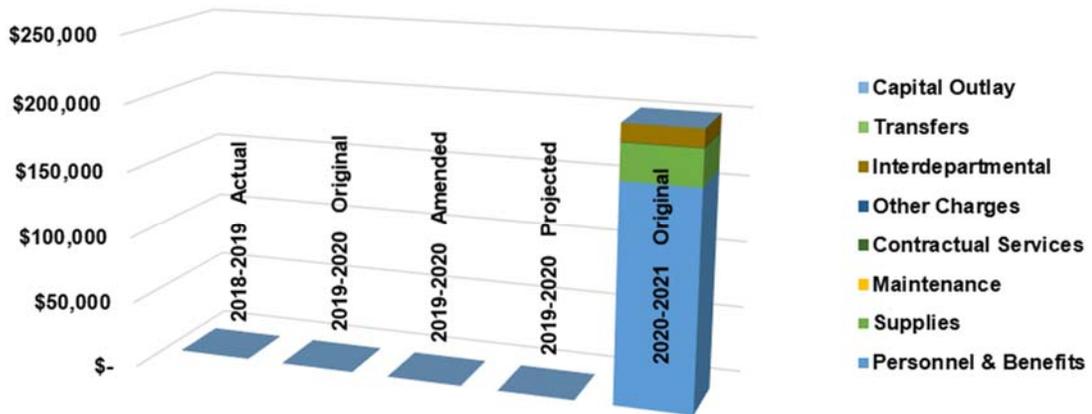
- The Custodial Services department will be combined with the Building & Equipment Services Fund in FY 2021 (previously in the General Fund).
- City-wide custodial services will be handled through this department and allow for a more equitable allocation of costs across all City funds.





**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ -	\$ -	\$ -	\$ -	\$ 162,829	\$ 162,829	100.0%
Supplies	-	-	-	-	26,680	26,680	100.0%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	600	600	100.0%
Other Charges	-	-	-	-	-	-	0.0%
Interdepartmental	-	-	-	-	12,932	12,932	100.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 203,041</b>	<b>\$ 203,041</b>	<b>100.0%</b>
<b>One-time Expenses:</b>							
No One-time Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 203,041</b>	<b>\$ 203,041</b>	<b>100.0%</b>
<b>Percent of Building &amp; Equipment Services Fund</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>2.9%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>

1) No major changes in recent years.



**Department High-Level Personnel Descriptions**

Custodians (4) - perform cleaning duties at assigned city facilities.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Buildings Maintained	8	8	8	7

**Recommended/Not Recommended List**

Description	Requested	Recurring	One-time
<b>Other:</b>			
Office Supplies - 510005: is requesting \$50 more than prior year funded	\$ 100	\$ 100	\$ -
Small Tools & Supplies - 510010: is requesting \$10,000 more than prior year funded	32,500	25,000	-
<b>Subtotal - Custodial Services:</b>	<b>\$ 32,600</b>	<b>\$ 25,100</b>	<b>\$ -</b>



## Information Technology Fund

---

**The Information Technology Fund's responsibility is to provide centralized technology services to all City departments.**

---



**INFORMATION TECHNOLOGY FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 302,827	\$ 355,186	\$ 355,186	\$ 290,321	\$ -	\$ (12,506)
Designated Working Capital	-	27,582	27,582	-	-	-
<b>Total Working Capital, October 1</b>	<b>\$ 302,827</b>	<b>\$ 382,768</b>	<b>\$ 382,768</b>	<b>\$ 290,321</b>	<b>\$ -</b>	<b>\$ (12,506)</b>
<b>REVENUES:</b>						
IT Charges	\$ 1,296,198	\$ 1,296,198	\$ 1,296,198	\$ 1,727,407	\$ -	\$ 431,209
Interest	7,300	7,300	3,844	3,400	(3,456)	(3,900)
Miscellaneous	1,000	1,000	1,000	1,000	-	-
Transfer from COVID Fund	-	-	-	20,000	-	20,000
<b>Total Revenues</b>	<b>\$ 1,304,498</b>	<b>\$ 1,304,498</b>	<b>\$ 1,301,042</b>	<b>\$ 1,751,807</b>	<b>\$ (3,456)</b>	<b>\$ 447,309</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 1,607,325</b>	<b>\$ 1,687,266</b>	<b>\$ 1,683,810</b>	<b>\$ 2,042,128</b>	<b>\$ (3,456)</b>	<b>\$ 434,803</b>
<b>Expenses:</b>						
Personnel	\$ 697,176	\$ 697,176	\$ 691,984	\$ 707,224	\$ (5,192)	\$ 10,048
Supplies	15,500	15,500	15,500	15,600	-	100
Maintenance	330,912	337,284	337,284	567,876	-	236,964
Contractual Services	192,246	210,793	209,513	201,617	(1,280)	9,371
Other Charges	47,935	47,935	37,935	23,975	(10,000)	(23,960)
Interdepartmental	22,217	22,217	20,308	21,459	(1,909)	(758)
Transfers	-	-	-	-	-	-
Capital Outlay	78,302	80,966	80,966	221,842	-	143,540
<b>Total Expenses</b>	<b>\$ 1,384,288</b>	<b>\$ 1,411,870</b>	<b>\$ 1,393,489</b>	<b>\$ 1,759,593</b>	<b>\$ (18,381)</b>	<b>\$ 375,305</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 223,037	\$ 275,396	\$ 290,321	\$ 282,535	\$ 14,925	\$ 59,498
<b>Total Working Capital, September 30</b>	<b>\$ 223,037</b>	<b>\$ 275,396</b>	<b>\$ 290,321</b>	<b>\$ 282,535</b>	<b>\$ 14,925</b>	<b>\$ 59,498</b>
<b>Months of Reserves</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expenses will be funded with Fund Balance (excess amount over the minimum Fund Balance requirement).



City of Victoria Internal Service Charges to Other Funds For The Corresponding Fiscal Year Presented	Fiscal Year 2019-2020 Original		Fiscal Year 2020-2021 Original	
		%		%
BES - Repairs	\$ 300,000	4.35%	\$ 300,000	4.08%
BES - Overhead	250,000	3.62%	250,000	3.40%
BES - Fleet Services	1,271,748	18.44%	1,317,737	17.92%
BES - Fleet Insurance	221,482	3.21%	204,000	2.77%
BES - Motorpool	4,172	0.06%	1,000	0.01%
BES - Capital Replacement	1,753,670	25.42%	1,227,199	16.69%
BES - Vehicle Lease	68,235	0.99%	74,314	1.01%
BES - Building Services Overhead	-	0.00%	372,839	5.07%
BES - Building Services Maintenance Charges	-	0.00%	164,823	2.24%
BES - Custodial Services Overhead	-	0.00%	202,909	2.76%
Information Technology - Overhead	1,296,198	18.79%	1,727,407	23.49%
Radio Systems - Overhead	95,790	1.39%	30,318	0.41%
Radio Systems - Radio Maintenance	185,896	2.69%	185,896	2.53%
Purchasing - Overhead	233,584	3.39%	202,204	2.75%
Print Shop - Overhead	120,184	1.74%	6,184	0.08%
Safety Management - Overhead	235,000	3.41%	185,000	2.52%
Safety Management - Insurance	657,319	9.53%	695,500	9.46%
Workers' Compensation - Overhead	205,000	2.97%	205,000	2.79%
<b>Total City of Victoria Internal Service Charges to Other Funds:</b>	<b>\$ 6,898,278</b>		<b>\$ 7,352,330</b>	
<b>Total Information Technology Fund Portion of Internal Service Charges to Other Funds:</b>	<b>\$ 1,296,198</b>	<b>18.79%</b>	<b>\$ 1,727,407</b>	<b>23.49%</b>



**INFORMATION TECHNOLOGY FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year 2019-2020 Amended	Fiscal Year 2019-2020 Projected	Variance	Comments
1. Interest	\$ 7,300	\$ 3,844	\$ (3,456)	• Mainly due to the economic effect of COVID-19
2. Net Other Revenues	1,297,198	1,297,198	-	
<b>Total:</b>	<b>\$ 1,304,498</b>	<b>\$ 1,301,042</b>	<b>\$ (3,456)</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year 2019-2020 Amended	Fiscal Year 2019-2020 Projected	Variance	Comments
1. Personnel	\$ 697,176	\$ 691,984	\$ (5,192)	• Mainly due to vacancies filled with lower salaried staff.
2. Other Charges	47,935	37,935	(10,000)	• Mainly due to effect of travel cancelled as a result of COVID-19.
3. Net Other Expenses	666,759	663,570	(3,189)	
<b>Total:</b>	<b>\$ 1,411,870</b>	<b>\$ 1,393,489</b>	<b>\$ (18,381)</b>	

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year 2019-2020 Original	Fiscal Year 2020-2021 Original	Variance	Comments
1. IT Charges	\$ 1,296,198	\$ 1,727,407	\$ 431,209	• Mainly due to increase in software maintenance related to HR, Finance and SAP being charged to other user departments.
2. Interest	7,300	3,400	(3,900)	• Based on current trend mainly due to the economic effect of COVID-19
3. Miscellaneous Revenues	1,000	1,000	-	
4. Transfer from COVID Fund	-	20,000	20,000	• Due to COVID-19, the reimbursement for payroll expenses.
<b>Total:</b>	<b>\$ 1,304,498</b>	<b>\$ 1,751,807</b>	<b>\$ 447,309</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year 2019-2020 Original	Fiscal Year 2020-2021 Original	Variance	Comments
1. Personnel	\$ 697,176	\$ 707,224	\$ 10,048	• Net result of filling vacancies with lower paid employees and increase in health and retiree insurance.
2. Maintenance	330,912	567,876	236,964	• Mainly due to adding the cost of software maintenance related to HR, Finance and SAP in order to charge out to other user departments.
3. Contractual Services	192,246	201,617	9,371	• Mainly the result of new software implementation costs for HR and Finance.
4. Other Charges	47,935	23,975	(23,960)	• Due to less educational development being planned for FY 2021.
5. Capital Outlay	78,302	221,842	143,540	• Replacing 2 firewalls and wireless equipment and purchasing Laserfiche workflow.
6. Net Other Expenses	37,717	37,059	(658)	
<b>Total:</b>	<b>\$ 1,384,288</b>	<b>\$ 1,759,593</b>	<b>\$ 375,305</b>	



**INFORMATION TECHNOLOGY FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

	<b>Fiscal Year 2016-2017 Original Budget</b>	<b>Fiscal Year 2017-2018 Original Budget</b>	<b>Fiscal Year 2018-2019 Original Budget</b>	<b>Fiscal Year 2019-2020 Original Budget</b>	<b>Fiscal Year 2020-2021 Original Budget</b>
<b>BUDGETARY BASELINE ANALYSIS:</b>					
Personnel	\$ 697,936	\$ 706,222	\$ 695,364	\$ 697,176	\$ 707,224
Supplies	15,705	14,500	14,500	15,500	15,600
Maintenance	267,853	248,508	265,849	330,912	567,876
Contractual Services	138,262	137,580	145,137	192,246	201,617
Other Charges	33,850	34,150	36,450	47,935	23,975
Interdepartmental	21,307	21,562	22,400	22,217	21,459
Transfers	-	-	-	-	-
Capital Outlay	167,460	179,297	120,830	78,302	221,842
<b>Total Budgeted Expenses:</b>	<b>\$ 1,342,373</b>	<b>\$ 1,341,819</b>	<b>\$ 1,300,530</b>	<b>\$ 1,384,288</b>	<b>\$ 1,759,593</b>
<b>One-Time Expenses:</b>					
Personnel	\$ -	\$ 12,437	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-
Maintenance	-	-	-	-	-
Contractual Services	-	-	-	60,000	100,000
Other Charges	-	-	-	-	-
Interdepartmental	-	-	-	-	-
Transfers	-	-	-	-	-
Capital Outlay	-	34,728	-	16,802	-
<b>Total One-Time Expenses:</b>	<b>\$ -</b>	<b>\$ 47,165</b>	<b>\$ -</b>	<b>\$ 76,802</b>	<b>\$ 100,000</b>
<b>Recurring Baseline Budget:</b>					
Personnel	\$ 697,936	\$ 693,785	\$ 695,364	\$ 697,176	707,224
Supplies	15,705	14,500	14,500	15,500	15,600
Maintenance	267,853	248,508	265,849	330,912	567,876
Contractual Services	138,262	137,580	145,137	132,246	101,617
Other Charges	33,850	34,150	36,450	47,935	23,975
Interdepartmental	21,307	21,562	22,400	22,217	21,459
Transfers	-	-	-	-	-
Capital Outlay	167,460	144,569	120,830	61,500	221,842
<b>Total Baseline Expenses:</b>	<b>\$ 1,342,373</b>	<b>\$ 1,294,654</b>	<b>\$ 1,300,530</b>	<b>\$ 1,307,486</b>	<b>\$ 1,659,593</b>



**INFORMATION TECHNOLOGY FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

**BALANCED BUDGET ANALYSIS:**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance
Total Expense	\$ 1,384,288	\$ 1,411,870	\$ 1,393,489	\$ 1,759,593	\$ 375,305
Total One-Time Expense	(76,802)	(76,802)	(76,802)	(100,000)	(23,198)
Total Carryover Encumbrance	-	(27,582)	(27,582)	-	-
<b>Total Recurring Expense</b>	<b>\$ 1,307,486</b>	<b>\$ 1,307,486</b>	<b>\$ 1,289,105</b>	<b>\$ 1,659,593</b>	<b>\$ 352,107</b>
Total Revenue	\$ 1,304,498	\$ 1,304,498	\$ 1,301,042	\$ 1,751,807	\$ 447,309
Total One-Time Revenue	-	-	-	(100,000)	(100,000)
<b>Total Recurring Revenue</b>	<b>\$ 1,304,498</b>	<b>\$ 1,304,498</b>	<b>\$ 1,301,042</b>	<b>\$ 1,651,807</b>	<b>\$ 347,309</b>
<b>Recurring Revenue ≥ Recurring Exp.</b>	<b>\$ (2,988)</b>	<b>\$ (2,988)</b>	<b>\$ 11,937</b>	<b>\$ (7,786)</b>	<b>\$ (4,798)</b>

\*Fiscal Year 2021 projects a decrease in working capital balance, while maintaining an adequate level.

**MINIMUM WORKING CAPITAL ANALYSIS:**

Total Working Capital, September 30	\$ 223,037	\$ 275,396	\$ 290,321	\$ 282,535	\$ 59,498
Total Minimum Working Capital, Sept. 30	115,357	117,656	116,124	146,633	31,275
<b>Total Excess Working Capital, Sept. 30</b>	<b>\$ 107,680</b>	<b>\$ 157,740</b>	<b>\$ 174,197</b>	<b>\$ 135,902</b>	<b>\$ 28,223</b>

**FULL-TIME STAFFING:**

Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Variance
10	10	10	10	0



FISCAL YEAR 2021  
COMPUTER HARDWARE & SOFTWARE

Computer Hardware & Software Requested/Proposed

	Description	Amount Requested	Included In Original Budget	Notes
<b>Engineering</b>	Replace 3 tablets	\$ 5,300	\$ 5,300	
<b>Finance</b>	Replace 1 laptop	1,800	1,800	
<b>Fire</b>	Replace 24 Computer/Laptop/Tablet	47,400	47,300	
	One additional laptop	1,800	-	
	Drone Sense software for UAS program	1,200	1,200	
	Office for additional laptop FMA conference room	400	-	
	Fire Code Update to Software (ESO)	1,000	1,000	One-time expense
	SAP License	1,000	-	
<b>GIS</b>	Replace 1 computer	2,300	2,300	
<b>Inspections</b>	Replace 1 laptop	1,600	1,800	
<b>Code Enforcement</b>	2 additional computers for new officers	1,800	-	Not adding new personnel
<b>Legal</b>	1 additional computer for proposed new position	2,000	-	Not adding new personnel
<b>Library</b>	E-rate equipment	8,000	40,000	
	Replace 5 computers	5,500	5,500	
	Replace 1 laptop	1,600	1,800	
	Deep Freeze licenses	2,041	2,041	
<b>Parks</b>	5 heavy-duty tablets for maintenance staff	19,935	-	
<b>Communications &amp; Public Affairs</b>	Replace 1 computer	3,200	-	Fund with PEG funds
	SAP license	5,472	-	
<b>Police</b>	1 additional tablet	1,800	1,800	
	16 DVD read/write drives	1,000	1,000	
	1 additional toughbook	3,055	3,055	
	1 additional laptop with docking station	1,800	1,800	
	Extra iPads and keyboards	3,450	3,450	
	2 additional computers	3,000	3,000	
	Replace 28 computers	37,800	37,800	
	Replace 20 toughbooks	96,000	96,000	
	Replace 1 laptop	1,800	1,800	
	Replace 1 tablet	2,100	2,100	
	Replace server	18,000	18,000	One-time expense
	Microsoft Office license for MDT's	-	9,500	One-time expense
<b>911 Center</b>	Genesis hardware & software upgrade	3,100	3,100	
<b>Streets</b>	Replace 3 computers	3,300	6,000	
<b>Traffic Control</b>	Replace 1 computer	1,100	1,100	
<b>Golf Course</b>	Laptop or tablet	1,000	-	
<b>PEG Fund</b>	Computer software - various	5,000	5,000	
	Computer hardware - various	3,500	3,500	
	Office equipment & new laptop	-	4,200	
<b>Water Plant</b>	Replace laptop	1,600	1,800	
	Replace 3 computers	3,300	3,300	
<b>Utility Billing Office</b>	Replace laptop	2,376	2,376	
	Replace security cameras	3,500	3,500	One-time expense
<b>Water Department</b>	3 laptops for crew chiefs	12,000	12,000	One-time expense
<b>Wastewater</b>	4 laptops for crew chiefs	12,000	12,000	One-time expense
<b>Wastewater Plant</b>	Upgrade OS to Windows server 2019	3,300	3,300	One-time expense
	Replace 7 computers	7,700	14,000	One-time expense
	Replace 3 Odem Street WWTP SCADA servers	16,500	16,500	One-time expense



FISCAL YEAR 2021  
COMPUTER HARDWARE & SOFTWARE

Computer Hardware & Software Requested/Proposed - continued

	Description	Amount Requested	Included In Original Budget	Notes
<b>Environmental Services Administration</b>	Replace 1 laptop	1,800	1,800	
	New laptop for assistant director	2,000	-	
<b>Vehicle Services</b>	Replace 1 laptop	1,600	1,800	
<b>Information Technology</b>	Replace 3 computers	3,900	3,900	
	Replace 1 laptop	1,800	1,800	
	Replace 2 servers	38,000	38,000	
	1 additional laptop	2,000	-	Not adding new personnel
	1 additional computer	1,500	-	Not adding new personnel
	Replace 2 ASA firewalls	62,500	62,500	
	Replace wireless equipment	30,500	30,500	
	Informcast Fusion Center	12,000	12,000	
	Laserfiche Rio	73,142	73,142	
	HRIS System	110,000	110,000	One-time expense of \$30K
Budget Program Software	138,000	138,000	One-time expense of \$70K	
<b>Radio System</b>	Replace 1 laptop	1,600	-	
<b>Print Shop</b>	Replace 1 computer	1,500	-	
<b>Convention &amp; Visitors Bureau</b>	Replace 2 computers	3,600	4,000	
	1 additional laptop for presentations	1,600	-	
	Replace 2 computers with laptops	4,000	4,000	
<b>Total</b>		<b>\$ 853,471</b>	<b>\$ 862,464</b>	



**FISCAL YEAR 2021  
COMPUTER HARDWARE & SOFTWARE**

**Computer Hardware & Software Cost Comparison**

<b>Department</b>	<b>Fiscal Year 2021</b>	<b>Fiscal Year 2020</b>	<b>Cost Increase(Decrease)</b>
General Fund	\$ 299,546	\$ 423,328	\$ (123,782)
PEG (TV) Fund	12,700	8,500	4,200
Golf Course Fund	-	-	-
Water/Wastewater Fund	68,776	14,800	53,976
Community Center Fund	-	16,700	(16,700)
Environmental Services Fund	1,800	2,800	(1,000)
Building & Equipment Services Fund	1,800	-	1,800
Information Technology Fund	469,842	78,302	391,540
Radio System Fund	-	-	-
Purchasing/Print Shop Fund	-	1,500	(1,500)
Safety Management Fund	-	1,200	(1,200)
Convention & Visitors Bureau Fund	8,000	-	8,000
<b>Total Computer Hardware/Software</b>	<b>\$ 862,464</b>	<b>\$ 547,130</b>	<b>\$ 315,334</b>

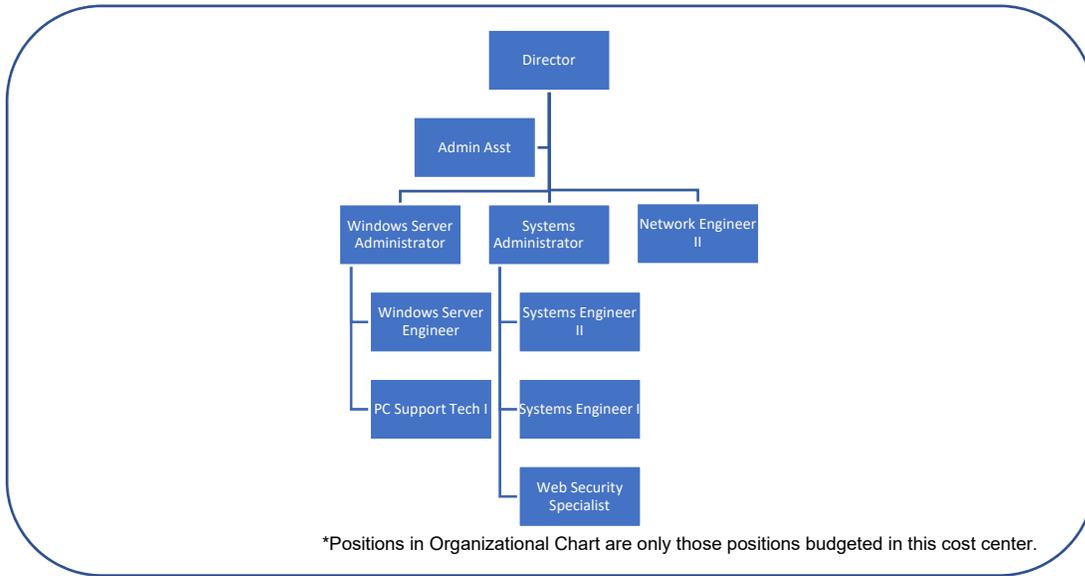


**INFORMATION TECHNOLOGY FUND - REVENUE DETAIL**

	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Charges for Services:</b>							
Information Technology Charges	\$ 1,296,198	\$ 1,296,198	\$ 1,296,198	\$ 1,296,198	\$ 1,727,407	\$ 431,209	33.3%
<b>Charges for Services Sub-total:</b>	<b>\$ 1,296,198</b>	<b>\$ 1,296,198</b>	<b>\$ 1,296,198</b>	<b>\$ 1,296,198</b>	<b>\$ 1,727,407</b>	<b>\$ 431,209</b>	<b>33.3%</b>
<b>Miscellaneous:</b>							
Interest Revenue	\$ 7,499	\$ 7,300	\$ 7,300	\$ 3,844	\$ 3,400	\$ (3,900)	-53.4%
Miscellaneous Revenue	321	1,000	1,000	1,000	1,000	-	0.0%
Transfer from COVID-19 Fund	-	-	-	-	20,000	20,000	100.0%
<b>Miscellaneous Sub-total:</b>	<b>\$ 7,820</b>	<b>\$ 8,300</b>	<b>\$ 8,300</b>	<b>\$ 4,844</b>	<b>\$ 24,400</b>	<b>\$ 16,100</b>	<b>194.0%</b>
<b>Total Information Technology Fund Revenues:</b>	<b>\$ 1,304,018</b>	<b>\$ 1,304,498</b>	<b>\$ 1,304,498</b>	<b>\$ 1,301,042</b>	<b>\$ 1,751,807</b>	<b>\$ 447,309</b>	<b>34.3%</b>
<b>One-time Revenues:</b>							
Information Technology Charges	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	100.0%
Transfer from COVID-19 Fund	-	-	-	-	20,000	20,000	100.0%
<b>Total One-time Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>100.0%</b>
<b>Total Recurring Revenues:</b>	<b>\$ 1,304,018</b>	<b>\$ 1,304,498</b>	<b>\$ 1,304,498</b>	<b>\$ 1,301,042</b>	<b>\$ 1,631,807</b>	<b>\$ 327,309</b>	<b>25.1%</b>



The function of the Information Technology Department is to provide centralized technology services to all City departments by ensuring that they have useful and meaningful management information in the most efficient and timely way possible through the coordinating and controlling of all computer hardware and software within the City.



**Mission:**

The Information Technology Department will provide excellent levels of support to our clients while increasing performance and decreasing costs, in order to maximize the impact of technology on the City's overall delivery of service and value to the public.

**Goals & Objectives:**

- All IT initiatives are prioritized to directly support the business needs of the department(s) and the City's strategic priorities.
- Maintains compliance, security and confidentiality of sensitive areas of operations, including but not limited to, law enforcement sensitive information systems.

**FY 2020 Highlights:**

- Spearheaded the website redesign project for the City.
- Facilitated efforts to live broadcast Council meetings.
- In response to COVID-19, made necessary technological purchases and installations for virtual meetings.
- Migration to .gov email addresses.

**FY 2020 Budget Highlights:**

- Equipment maintenance increased \$65K, mainly due to additional security enhancements for Office 365 and moving Mobile Device Management software from the cellular expense.
- Professional Services increased \$65K, mainly due to website redesign and hosting site.
- Capital expenses were budgeted at \$78K, including \$49K for various computer hardware and \$29K for computer software.

**FY 2021 Budget Highlights:**

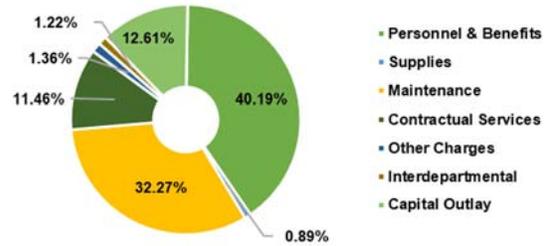
- Personnel & Benefits increased \$10K, mainly due to an increase in health insurance premium.
- Maintenance increased \$237K, mainly due to requests for new software including HRIS and budget software, as well as moving SAP annual maintenance to this fund from General Fund.
- Contractual Services increased \$9K and includes \$100K in one-time funds for implementation fees for Human Resources Information System (HRIS) and budget software.
- Other Charges decreased \$24K, mainly due to Education and Development.
- Capital expenses are budgeted at \$222K for replacement of firewalls and wireless equipment as well as upgrading electronic storage software which will allow for workflow management.



**FY 2021 Programs:**

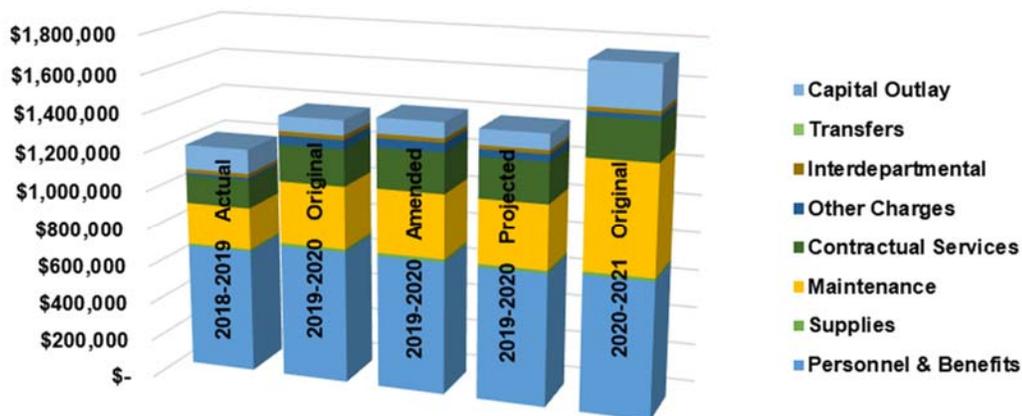
- Implement new Budget Software Program and HRIS.
- Upgrade electronic storage system to Laserfiche Rio.
- Replace 2 Next-Gen Firewalls.
- Upgrade wireless network.

Fiscal Year 2020-2021



**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 651,228	\$ 697,176	\$ 697,176	\$ 691,984	\$ 707,224	\$ 10,048	1.4%
Supplies	9,430	15,500	15,500	15,500	15,600	100	0.6%
Maintenance	223,885	330,912	337,284	337,284	567,876	236,964	71.6%
Contractual Services	148,611	192,246	210,793	209,513	201,617	9,371	4.9%
Other Charges	13,675	47,935	47,935	37,935	23,975	(23,960)	-50.0%
Interdepartmental	20,491	22,217	22,217	20,308	21,459	(758)	-3.4%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	127,399	78,302	80,966	80,966	221,842	143,540	183.3%
<b>Total Expenses:</b>	<b>\$ 1,194,719</b>	<b>\$ 1,384,288</b>	<b>\$ 1,411,870</b>	<b>\$ 1,393,489</b>	<b>\$ 1,759,593</b>	<b>\$ 375,305</b>	<b>27.1%</b>
<b>One-time Expenses:</b>							
Contractual Services	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ 100,000	\$ 40,000	66.7%
Capital Outlay	-	16,802	16,802	16,802	-	(16,802)	-100.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ 76,802</b>	<b>\$ 76,802</b>	<b>\$ 76,802</b>	<b>\$ 100,000</b>	<b>\$ 23,198</b>	<b>30.2%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>5.5%</b>	<b>5.4%</b>	<b>5.5%</b>	<b>5.7%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 1,194,719</b>	<b>\$ 1,307,486</b>	<b>\$ 1,335,068</b>	<b>\$ 1,316,687</b>	<b>\$ 1,659,593</b>	<b>\$ 352,107</b>	<b>26.9%</b>
<b>Percent of Information Technology Fund</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	10	10	10	10	10	0

- 1) No major changes in recent years.

**Department High-Level Personnel Descriptions**

**Director of IT (1)** - Provides administrative direction and oversight for the City's IT and Communications related activities.

**Administrative Assistant (1)** - Assists Director of IT with coordination of activities, ordering of equipment, asset tracking.

**Systems Administrator (1)** - Responsible for the ongoing support, maintenance, performance and uptime of systems and services.

**Systems Engineers (2)** - Assists the System Administrator with supporting all applications that the City utilizes.

**Server Administrator (1)** - Responsible for configuration, support and maintenance of server infrastructure and server operating systems.

**Server Engineer (1)** - Assists the Server Administrator with the configuration, support and maintenance of server infrastructure and server operating systems.

**Network Engineer (1)** - Responsible for the City's VoIP, networking equipment and Motorola radio system.

**Web Specialist (1)** - Responsible for the City's web sites and review of security incidents.

**PC Tech (1)** - Responsible for all pc repairs & replacements, 1st level tech support.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Help Desk Requests	4,565	3,200	3,200	4,000
2 After-Hour Callouts	614	575	576	600
3 Phone Calls Answered	4,941	4,900	5,375	5,500



**Recommended/Not Recommended List**

<b>Description</b>	<b>Requested</b>	<b>Recurring</b>	<b>One-Time</b>
<b>Personnel:</b>			
Add PC Support Tech II	\$ 46,110	\$ -	\$ -
Health Premium Increase	27,129	27,129	-
<b>Computer Equipment Hardware - 950500:</b>			
Replace Computer #20406 - per IT	1,400	1,400	-
Replace Computer #20407 - per IT	1,400	1,400	-
Replace Computer #20563 - per IT	1,100	1,100	-
Replace Laptop #20953 - per IT	1,800	1,800	-
Replace Server #20198 - per IT	22,000	22,000	-
Replace Server #19938 - per IT	16,000	16,000	-
New Dell Laptop	2,000	-	-
New Dell Computer	1,500	-	-
Replace 2 ASA Firewalls	62,500	62,500	-
Replace wireless equipment	30,500	30,500	-
<b>Computer Equipment Software - 950510:</b>			
Informcast Fusion Center	12,000	12,000	-
Laserfiche Rio	73,142	73,142	-
<b>Other:</b>			
<b>Small Tools &amp; Supplies - 510010: is requesting \$1,000 less than prior year funded</b>	7,000	7,000	-
<b>Uniform &amp; Clothing - 510045: is New to FY 2021</b>	600	600	-
<b>Computer Maintenance - 520015: is requesting \$2,900 less than prior year funded</b>			
Cisco Call Manager/Unity Support	3,500	3,500	-
Cisco SMARTnet Standard 8x5NBD Support	27,500	27,500	-
Cisco Software Application Support	1,500	1,500	-
Replacement hard drives for high availability servers	1,500	1,500	-
PC Repair/Maintenance Reserve	2,500	2,500	-
Server Maintenance (past life contracts)	5,000	5,000	-
EqualLogic equipment annual maintenance contract (reoccurring)	5,000	5,000	-
Replacement UPS Rack Mounted	5,000	5,000	-
UPS replacements/batteries	2,500	2,500	-
<b>Software Maintenance - 520017 - is requesting \$65,925 more than prior year funded</b>			
Amazon Web Services Amazon S3 data storage	2,400	2,400	-
Aristotle Insight SEIM	12,500	12,500	-
Cisco Firesight Intrusion Prevention Digital Subscriptions	10,250	10,250	-
Cisco Umbrella DNS Security	-	12,200	-
Civic Plus Annual Maintenance Fees	6,800	6,800	-
Datavox support for AV system	5,000	5,000	-
Dell ESSE Security Suite	12,873	12,873	-
Gernalto 2FA Subscription	8,500	8,500	-
GoTo Meeting	1,000	1,000	-
IBM Mobile Device Management Software	13,000	13,000	-
iCompass Maintenance Agreement (Yearly - reoccurring)	12,500	12,500	-
Internet Domain register VICTORIATX.ORG VICTORIATX.GOV	800	800	-
Kace System Management	5,000	5,000	-
Laserfiche Annual Maintenance Fees	12,900	12,900	-
Mailarchiva software support agreement	1,000	1,000	-
Manitou Lite Alarm Monitoring System	1,500	1,500	-
Microsoft Exchange Online Subscription	19,913	19,913	-
Microsoft Office 365 Subscription	21,750	21,750	-
Mimecast Email Security	9,500	9,500	-
Netwrix File Auditor	28,600	28,600	-



**Recommended/Not Recommended List - continued**

<b>Description</b>	<b>Requested</b>	<b>Recurring</b>	<b>One-Time</b>
Nexpose Vulnerability Subscription	4,000	4,000	-
Pagefreezer Archiving Annual Maintenance Fees	6,300	6,300	-
Pro Support for Dell AppAssure	8,280	8,280	-
Quest Rapid Recovery	8,500	8,500	-
SiteImprove Annual Maintenance Fees	3,000	3,000	-
Solarwinds Dameware Remote Support	500	500	-
Solarwinds Database Performance Analyzer	250	500	-
Solarwinds Engineer's Toolset	450	450	-
Solarwinds Orion IP Address Manager - IP4000	1,000	1,000	-
Solarwinds Orion Netflow Traffic Analyzer	1,500	1,500	-
Solarwinds Orion Network Configuration Manager	950	950	-
Solarwinds Orion Network Performance Monitor	2,500	2,500	-
Solarwinds Security Event Manager	1,600	1,600	-
Sonicwall Intrusion Prevention Subscription	5,000	5,000	-
SSL Certificate Renewal	750	750	-
SurveyMonkey Annual Subscription	1,200	1,200	-
Variiphy Insight CDR Subscription	3,400	3,400	-
VeriSign 128 Bit Encryption for Web Server	500	500	-
VMware vSphere Support Subscription	35,200	35,200	-
Zscaler Web Filtering Subscription	29,000	29,000	-
Updated HRIS system	-	80,000	-
Budget Program Annual Fee	-	68,000	-
SAP Software Maintenance	-	53,760	-
<b>Timekeeping System Maintenance - 520018 - is requesting \$1,728 more than prior year funded</b>	30,000	-	-
<b>Professional Services - 530000: is requesting \$53,600 less than prior year funded</b>			
SAP Consultation	38,000	-	-
Internal Vulnerability Assessment	18,500	18,500	-
CivicPlus Subscription Services	6,800	6,800	-
Budget Program Implementation	70,000	-	70,000
HRIS System Implementation	30,000	-	30,000
<b>Educational Development - 540005: is requesting \$23,485 less than prior year funded</b>	21,800	21,800	-
<b>Subscriptions &amp; Memberships - 550010: is requesting \$475 less than prior year funded</b>	375	375	-
<b>Local Telephone Expenses - 560010: is requesting the same level as prior year funded</b>	23,000	23,000	-
<b>Cellular Telephone Expenses - 560014: is requesting \$1,591 more than prior year funded</b>	4,500	4,000	-
<b>Internet Connections Expense - 560018: is requesting \$1,860 less than prior year funded</b>	19,200	19,200	-
<b>Data Lines - 560022: is requesting \$1,540 more than prior year funded</b>	29,717	29,717	-
<b>INFORMATION TECHNOLOGY FUND TOTAL:</b>	<b>\$ 951,739</b>	<b>\$ 947,839</b>	<b>\$ 100,000</b>



## Radio Systems Fund

---

**The function of the Radio Systems Fund is to account for the cost of operating a central maintenance facility for all City-owned communications and emergency equipment.**

---

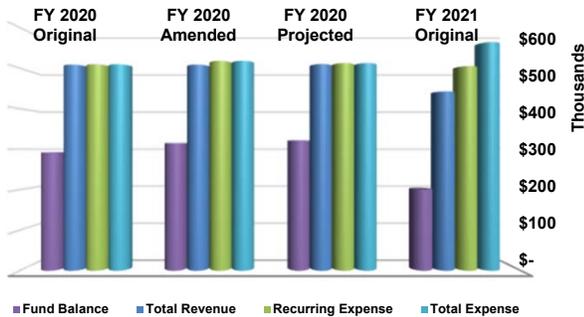


**RADIO SYSTEMS FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 292,728	\$ 315,966	\$ 315,966	\$ 321,726	\$ -	\$ 28,998
Designated Working Capital	-	8,257	8,257	-	-	-
<b>Total Working Capital, October 1</b>	<b>\$ 292,728</b>	<b>\$ 324,223</b>	<b>\$ 324,223</b>	<b>\$ 321,726</b>	<b>\$ -</b>	<b>\$ 28,998</b>
<b>REVENUES:</b>						
Communication Lease Charges	\$ 95,790	\$ 95,790	\$ 95,790	\$ 30,000	\$ -	\$ (65,790)
Outside Agency Payments	224,454	224,454	224,941	224,972	487	518
Radio System Maintenance Fees	185,896	185,896	185,896	185,896		
Miscellaneous	2,400	2,400	3,187	1,500	787	(900)
<b>Total Revenues</b>	<b>\$ 508,540</b>	<b>\$ 508,540</b>	<b>\$ 509,814</b>	<b>\$ 442,368</b>	<b>\$ 1,274</b>	<b>\$ (66,172)</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 801,268</b>	<b>\$ 832,763</b>	<b>\$ 834,037</b>	<b>\$ 764,094</b>	<b>\$ 1,274</b>	<b>\$ (37,174)</b>
<b>Expenses:</b>						
Personnel	\$ 8,452	\$ 8,452	\$ 8,452	\$ 9,412	\$ -	\$ 960
Supplies	1,100	1,100	600	1,100	(500)	-
Maintenance	412,207	413,790	409,879	423,345	(3,911)	11,138
Contractual Services	77,116	76,444	75,444	69,202	(1,000)	(7,914)
Other Charges	2,500	-	-	2,500	-	-
Interdepartmental	8,090	8,090	8,090	10,106	-	2,016
Transfers	-	-	-	-	-	-
Capital Outlay	-	9,846	9,846	48,440	-	48,440
<b>Total Expenses</b>	<b>\$ 509,465</b>	<b>\$ 517,722</b>	<b>\$ 512,311</b>	<b>\$ 564,105</b>	<b>\$ (5,411)</b>	<b>\$ 54,640</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 291,803	\$ 315,041	\$ 321,726	\$ 199,989	\$ 6,685	\$ (91,814)
<b>Total Working Capital, September 30</b>	<b>\$ 291,803</b>	<b>\$ 315,041</b>	<b>\$ 321,726</b>	<b>\$ 199,989</b>	<b>\$ 6,685</b>	<b>\$ (91,814)</b>
<b>Months of Reserves</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>4</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expenses will be funded with Fund Balance (excess amount over the minimum Fund Balance requirement).



City of Victoria Internal Service Charges to Other Funds For The Corresponding Fiscal Year Presented	Fiscal Year 2019-2020 Original	%	Fiscal Year 2020-2021 Original	%
BES - Repairs	\$ 300,000	4.35%	\$ 300,000	4.08%
BES - Overhead	250,000	3.62%	250,000	3.40%
BES - Fleet Services	1,271,748	18.44%	1,317,737	17.92%
BES - Fleet Insurance	221,482	3.21%	204,000	2.77%
BES - Motorpool	4,172	0.06%	1,000	0.01%
BES - Capital Replacement	1,753,670	25.42%	1,227,199	16.69%
BES - Vehicle Lease	68,235	0.99%	74,314	1.01%
BES - Building Services Overhead	-	0.00%	372,839	5.07%
BES - Building Services Maintenance Charges	-	0.00%	164,823	2.24%
BES - Custodial Services Overhead	-	0.00%	202,909	2.76%
Information Technology - Overhead	1,296,198	18.79%	1,727,407	23.49%
Radio Systems - Overhead	95,790	1.39%	30,318	0.41%
Radio Systems - Radio Maintenance	185,896	2.69%	185,896	2.53%
Purchasing - Overhead	233,584	3.39%	202,204	2.75%
Print Shop - Overhead	120,184	1.74%	6,184	0.08%
Safety Management - Overhead	235,000	3.41%	185,000	2.52%
Safety Management - Insurance	657,319	9.53%	695,500	9.46%
Workers' Compensation - Overhead	205,000	2.97%	205,000	2.79%
<b>Total City of Victoria Internal Service Charges to Other Funds:</b>	<b>\$ 6,898,278</b>		<b>\$ 7,352,330</b>	
<b>Total Radio Systems Fund Portion of Internal Service Charges to Other Funds:</b>	<b>\$ 281,686</b>	<b>4.08%</b>	<b>\$ 216,214</b>	<b>2.94%</b>



**RADIO SYSTEMS FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year 2019-2020 Amended	Fiscal Year 2019-2020 Projected	Variance	Comments
1. Total Revenues	\$ 508,540	\$ 509,814	\$ 1,274	• No major variance to note.
<b>Total:</b>	<b>\$ 508,540</b>	<b>\$ 509,814</b>	<b>\$ 1,274</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year 2019-2020 Amended	Fiscal Year 2019-2020 Projected	Variance	Comments
1. Total Expenses	\$ 517,722	\$ 512,311	\$ (5,411)	• No major variance to note.
<b>Total:</b>	<b>\$ 517,722</b>	<b>\$ 512,311</b>	<b>\$ (5,411)</b>	

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year 2019-2020 Original	Fiscal Year 2020-2021 Original	Variance	Comments
1. Radio Lease Charges	\$ 95,790	\$ 30,000	\$ (65,790)	• Decreased from prior year due to decrease in charges, while leaving working capital at an adequate level.
2. Net Other Revenues	412,750	412,368	(382)	
<b>Total:</b>	<b>\$ 508,540</b>	<b>\$ 442,368</b>	<b>\$ (66,172)</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year 2019-2020 Original	Fiscal Year 2020-2021 Original	Variance	Comments
1. Maintenance	\$ 412,207	\$ 423,345	\$ 11,138	• Due to increase in Motorola Radio System maintenance agreement.
2. Contractual Services	77,116	69,202	(7,914)	• Net decrease includes one-time expense for a Motorola R56 audit, and installation technician costs.
3. Capital Outlay	-	48,440	48,440	• No capital outlay was budgeted in FY'20; FY'21 includes one-time expense for 500 radio user licenses and T1 to Ethernet migration.
4. Net Other Expenses	20,142	23,118	2,976	
<b>Total:</b>	<b>\$ 509,465</b>	<b>\$ 564,105</b>	<b>\$ 54,640</b>	



**RADIO SYSTEMS FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

	Fiscal Year 2016-2017 Original Budget	Fiscal Year 2017-2018 Original Budget	Fiscal Year 2018-2019 Original Budget	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2020-2021 Original Budget
<b>BUDGETARY BASELINE ANALYSIS:</b>					
Personnel	\$ 64,122	\$ 31,457	\$ 8,452	\$ 8,452	\$ 9,412
Supplies	13,671	12,543	3,600	1,100	1,100
Maintenance	427,878	421,028	417,207	412,207	423,345
Contractual Services	42,000	74,050	74,050	77,116	69,202
Other Charges	465	530	-	2,500	2,500
Interdepartmental	35,625	7,494	8,279	8,090	10,106
Transfers	-	-	-	-	-
Capital Outlay	-	-	-	-	48,440
<b>Total Budgeted Expenses:</b>	<b>\$ 583,761</b>	<b>\$ 547,102</b>	<b>\$ 511,588</b>	<b>\$ 509,465</b>	<b>\$ 564,105</b>
<b>One-Time Expenses:</b>					
Personnel	\$ -	\$ 1,244	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-
Maintenance	-	-	-	-	-
Contractual Services	-	-	-	-	10,770
Other Charges	-	-	-	-	-
Interdepartmental	28,220	-	-	-	-
Transfers	-	-	-	-	-
Capital Outlay	-	-	-	-	48,440
<b>Total One-Time Expenses:</b>	<b>\$ 28,220</b>	<b>\$ 1,244</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59,210</b>
<b>Recurring Baseline Budget:</b>					
Personnel	\$ 64,122	\$ 30,213	\$ 8,452	\$ 8,452	\$ 9,412
Supplies	13,671	12,543	3,600	1,100	1,100
Maintenance	427,878	421,028	417,207	412,207	423,345
Contractual Services	42,000	74,050	74,050	77,116	58,432
Other Charges	465	530	-	2,500	2,500
Interdepartmental	7,405	7,494	8,279	8,090	10,106
Transfers	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Baseline Expenses:</b>	<b>\$ 555,541</b>	<b>\$ 545,858</b>	<b>\$ 511,588</b>	<b>\$ 509,465</b>	<b>\$ 504,895</b>



**RADIO SYSTEMS FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

**BALANCED BUDGET ANALYSIS:**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance
Total Expense	\$ 509,465	\$ 517,722	\$ 512,311	\$ 564,105	\$ 54,640
Total One-Time Expense	-	-	-	(59,210)	(59,210)
Total Carryover Encumbrance	-	(8,257)	(8,257)	-	-
<b>Total Recurring Expense</b>	<b>\$ 509,465</b>	<b>\$ 509,465</b>	<b>\$ 504,054</b>	<b>\$ 504,895</b>	<b>\$ (4,570)</b>
Total Revenue	\$ 508,540	\$ 508,540	\$ 509,814	\$ 442,368	\$ (66,172)
Total One-Time Revenue	-	-	-	-	-
<b>Total Recurring Revenue</b>	<b>\$ 508,540</b>	<b>\$ 508,540</b>	<b>\$ 509,814</b>	<b>\$ 442,368</b>	<b>\$ (66,172)</b>
<b>Recurring Revenue ≥ Recurring Exp.</b>	<b>\$ (925)</b>	<b>\$ (925)</b>	<b>\$ 5,760</b>	<b>\$ (62,527)</b>	<b>\$ (61,602)</b>

\*Fiscal Year 2021 projects a decrease in working capital balance, while maintaining an adequate level.

**MINIMUM WORKING CAPITAL ANALYSIS:**

Total Working Capital, September 30	\$ 291,803	\$ 315,041	\$ 321,726	\$ 199,989	\$ (91,814)
Total Minimum Working Capital, Sept. 30	42,455	43,143	42,693	47,009	4,553
<b>Total Excess Working Capital, Sept. 30</b>	<b>\$ 249,348</b>	<b>\$ 271,898</b>	<b>\$ 279,033</b>	<b>\$ 152,980</b>	<b>\$ (96,367)</b>

**FULL-TIME STAFFING:**

Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Variance
1	0	0	0	0

\* The Communications Technician position was eliminated in December 2017 after the retirement of that employee.



**RADIO SYSTEMS FUND - REVENUE DETAIL**

	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Charges for Services:</b>							
Radio Lease Charges	\$ 106,640	\$ 95,790	\$ 95,790	\$ 95,790	\$ 30,000	\$ (65,790)	-68.7%
Outside Agency Payments	224,610	224,454	224,454	224,941	224,972	518	0.2%
<b>Charges for Services Sub-total:</b>	<b>\$ 331,250</b>	<b>\$ 320,244</b>	<b>\$ 320,244</b>	<b>\$ 320,731</b>	<b>\$ 254,972</b>	<b>\$ (65,272)</b>	<b>-20.4%</b>
<b>Miscellaneous:</b>							
Transfer from General Fund	\$ 185,896	\$ 185,896	\$ 185,896	\$ 185,896	\$ 185,896	\$ -	0.0%
Interest Revenue	2,348	2,400	2,400	1,600	1,000	(1,400)	-58.3%
Miscellaneous Revenue	-	-	-	1,587	500	500	100.0%
<b>Miscellaneous Sub-total:</b>	<b>\$ 188,244</b>	<b>\$ 188,296</b>	<b>\$ 188,296</b>	<b>\$ 189,083</b>	<b>\$ 187,396</b>	<b>\$ (900)</b>	<b>-0.5%</b>
<b>Total Radio Systems Fund Revenues:</b>	<b>\$ 519,494</b>	<b>\$ 508,540</b>	<b>\$ 508,540</b>	<b>\$ 509,814</b>	<b>\$ 442,368</b>	<b>\$ (66,172)</b>	<b>-13.0%</b>
<b>One-time Revenues:</b>							
No One-time Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Recurring Revenues:</b>	<b>\$ 519,494</b>	<b>\$ 508,540</b>	<b>\$ 508,540</b>	<b>\$ 509,814</b>	<b>\$ 442,368</b>	<b>\$ (66,172)</b>	<b>-13.0%</b>



All radio systems and emergency equipment are owned by this department and rented to the user departments. Provides a reliable resource to maintain stocks of parts with which to service and install the City's radio and emergency equipment.

**Mission:**

The Radio Systems Department supports the mission of the City of Victoria by developing, implementing and supporting a high quality, innovative and cost-effective interoperable Land Mobile Radio communications network for the City of Victoria and contracted public safety entities and first responders, allowing intra and interagency communications.

**Goals & Objectives:**

- Radio management
- Radio
- Interoperability

**FY 2020 Highlights:**

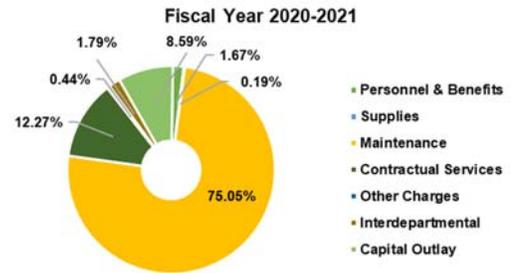
- Upgrade Motorola System from 7.17 to 2019 .2.
- Radio reprogramming to state-wide interoperability.

**FY 2021 Budget Highlights:**

- Maintenance increased \$11K, the net result of an increase in the Motorola Radio System Maintenance agreement and a decrease in aftermarket equipment installation.
- Contractual Services decreased \$8K, and includes the addition of an installation tech to FVS contract and includes a one-time expense for a Motorola R56 audit.
- Capital expenses are budgeted at \$48K, include one-time expenses for 500 radio user licenses and T1 to Ethernet migration.

**FY 2021 Programs:**

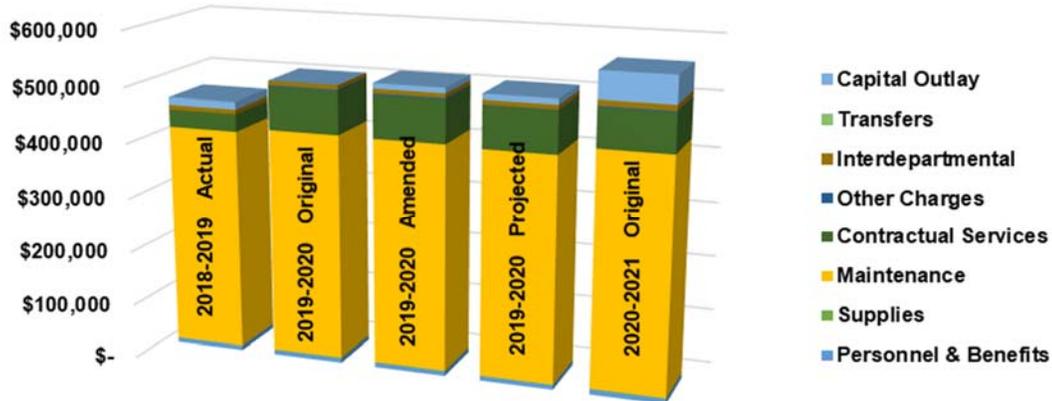
- Complete T1 to Ethernet Migration project.
- Motorola R65 Audit.





**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 8,452	\$ 8,452	\$ 8,452	\$ 8,452	\$ 9,412	\$ 960	11.4%
Supplies	285	1,100	1,100	600	1,100	-	0.0%
Maintenance	404,878	412,207	411,162	408,751	423,345	11,138	2.7%
Contractual Services	31,787	77,116	76,572	75,572	69,202	(7,914)	-10.3%
Other Charges	-	2,500	2,500	1,000	2,500	-	0.0%
Interdepartmental	8,239	8,090	8,090	8,090	10,106	2,016	24.9%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	13,832	-	9,846	9,846	48,440	48,440	100.0%
<b>Total Expenses:</b>	<b>\$ 467,473</b>	<b>\$ 509,465</b>	<b>\$ 517,722</b>	<b>\$ 512,311</b>	<b>\$ 564,105</b>	<b>\$ 54,640</b>	<b>10.7%</b>
<b>One-time Expenses:</b>							
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ 10,770	\$ 10,770	100.0%
Capital Outlay	-	-	-	-	48,440	48,440	100.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59,210</b>	<b>\$ 59,210</b>	<b>100.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>10.5%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 467,473</b>	<b>\$ 509,465</b>	<b>\$ 517,722</b>	<b>\$ 512,311</b>	<b>\$ 504,895</b>	<b>\$ (4,570)</b>	<b>-0.9%</b>
<b>Percent of Radio Systems Fund</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

- 1) The Communications Technician position was eliminated in December 2017 after the retirement of that employee.



**Department High-Level Personnel Descriptions**

There are no personnel to account for.

**Performance Metrics**

	<b>Actual FY 2019</b>	<b>Estimate FY 2020</b>	<b>Projected FY 2020</b>	<b>Estimate FY 2021</b>
1 System Uptime	99.99	99.99	99.99	99.99
2 Active Calls	2,273,326	2,300,000	2,744,865	2,750,000

**RECOMMENDED/NOT RECOMMENDED LIST**

<b>Description</b>	<b>Requested</b>	<b>Recurring</b>	<b>One-Time</b>
<b>Computer Equipment Hardware - 950500:</b>			
Replace Laptop #20952 - per IT	\$ 1,600	\$ -	\$ -
<b>Communication Equipment - 950300:</b>			
Radio User Licenses	28,770	-	28,770
T1 to Ethernet Migration	19,670	-	19,670
<b>Other:</b>			
<b>Computer Maintenance - 520015: request is \$62 more than prior year funded</b>			
Radio System Vertiv UPS Maintenance	13,600	13,600	-
<b>Software Maintenance - 520017: request is \$11,576 more than prior year funded</b>			
Motorola Radio System Maintenance Year 1 of 2	398,245	398,245	-
<b>Misc Equipment, Lights, Maintenance - 520030: same level as prior year funded</b>			
	10,000	10,000	-
<b>Professional Services - 530000: request is \$43,646 less than prior year funded</b>			
For Motorola Engineer	3,000	3,000	-
Motorola R56 Audit for all sites	10,770	-	10,770
Installation Technician to FVS Contract	-	35,732	-
<b>RADIO SYSTEM FUND TOTAL:</b>	<b>\$ 485,655</b>	<b>\$ 460,577</b>	<b>\$ 59,210</b>



## **Purchasing/Print Shop Fund**

---

**In Fiscal Year 2020, Purchasing and Print Shop consolidated into one fund. The functions of this fund is to account for the costs of operating a central purchasing department, central warehouse and a central print shop for the City and County of Victoria Departments.**

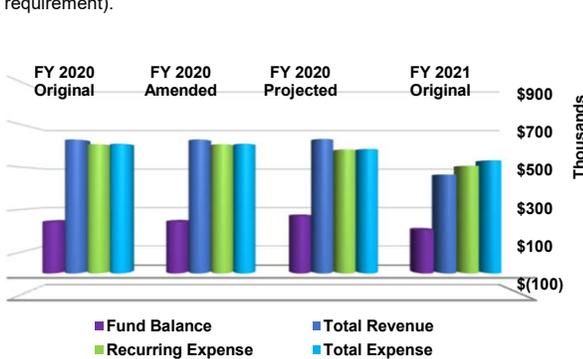
---



<b>PURCHASING/PRINT SHOP FUND PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION</b>	<b>Fiscal Year 2019-2020 Original Budget</b>	<b>Fiscal Year 2019-2020 Amended Budget</b>	<b>Fiscal Year 2019-2020 Projected Actual</b>	<b>Fiscal Year 2020-2021 Original Budget</b>	<b>Fiscal Year 2019-20 Amended vs. Projected Variance</b>	<b>Fiscal Year Original 2020-21 vs 2019-20 Variance</b>
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 221,612	\$ 222,489	\$ 222,489	\$ 269,644	\$ -	\$ 48,032
Designated Working Capital	-	-	-	-	-	-
<b>Total Working Capital, October 1</b>	<b>\$ 221,612</b>	<b>\$ 222,489</b>	<b>\$ 222,489</b>	<b>\$ 269,644</b>	<b>\$ -</b>	<b>\$ 48,032</b>
<b>REVENUES:</b>						
Purchasing Overhead Charges	\$ 233,584	\$ 233,584	\$ 233,584	\$ 202,204	\$ -	\$ (31,380)
Print Shop Overhead Charges	120,184	120,184	120,184	6,184	-	(114,000)
Printing Charges - Departments	18,000	18,000	18,000	18,000	-	-
Warehouse Stock Sales	225,000	225,000	225,000	200,000	-	(25,000)
County Reimbursement	6,064	6,064	5,500	5,500	(564)	(564)
Miscellaneous	26,200	26,200	29,563	27,000	3,363	800
Transfer from COVID	-	-	-	6,000	-	6,000
<b>Total Revenues</b>	<b>\$ 629,032</b>	<b>\$ 629,032</b>	<b>\$ 631,831</b>	<b>\$ 464,888</b>	<b>\$ 2,799</b>	<b>\$ (164,144)</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 850,644</b>	<b>\$ 851,521</b>	<b>\$ 854,320</b>	<b>\$ 734,532</b>	<b>\$ 2,799</b>	<b>\$ (116,112)</b>
<b>Expenses:</b>						
Personnel	\$ 286,397	\$ 265,772	\$ 248,470	\$ 242,241	\$ (17,301)	\$ (44,156)
Supplies	233,120	226,346	230,972	202,620	4,626	(30,500)
Maintenance	19,000	19,048	16,448	13,000	(2,600)	(6,000)
Contractual Services	2,840	23,466	23,466	2,840	-	-
Other Charges	17,001	23,727	14,901	19,194	(8,826)	2,193
Interdepartmental	45,819	45,819	45,719	51,515	(100)	5,696
Transfers	2,000	2,000	2,000	-	-	(2,000)
Capital Outlay	2,700	2,700	2,700	-	-	(2,700)
<b>Total Expenses</b>	<b>\$ 608,877</b>	<b>\$ 608,877</b>	<b>\$ 584,676</b>	<b>\$ 531,410</b>	<b>\$ (24,201)</b>	<b>\$ (77,467)</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 241,767	\$ 242,644	\$ 269,644	\$ 203,122	\$ 27,000	\$ (38,645)
<b>Total Working Capital, September 30</b>	<b>\$ 241,767</b>	<b>\$ 242,644</b>	<b>\$ 269,644</b>	<b>\$ 203,122</b>	<b>\$ 27,000</b>	<b>\$ (38,645)</b>
<b>Months of Reserves</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>5</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expenses will be funded with Fund Balance (excess amount over the minimum Fund Balance requirement).



City of Victoria Internal Service Charges to Other Funds For The Corresponding Fiscal Year Presented	Fiscal Year 2019-2020		Fiscal Year 2020-2021	
	Original	%	Original	%
BES - Repairs	\$ 300,000	4.35%	\$ 300,000	4.08%
BES - Overhead	250,000	3.62%	250,000	3.40%
BES - Fleet Services	1,271,748	18.44%	1,317,737	17.92%
BES - Fleet Insurance	221,482	3.21%	204,000	2.77%
BES - Motorpool	4,172	0.06%	1,000	0.01%
BES - Capital Replacement	1,753,670	25.42%	1,227,199	16.69%
BES - Vehicle Lease	68,235	0.99%	74,314	1.01%
BES - Building Services Overhead	-	0.00%	372,839	5.07%
BES - Building Services Maintenance Charges	-	0.00%	164,823	2.24%
BES - Custodial Services Overhead	-	0.00%	202,909	2.76%
Information Technology - Overhead	1,296,198	18.79%	1,727,407	23.49%
Radio Systems - Overhead	95,790	1.39%	30,318	0.41%
Radio Systems - Radio Maintenance	185,896	2.69%	185,896	2.53%
Purchasing - Overhead	233,584	3.39%	202,204	2.75%
Print Shop - Overhead	120,184	1.74%	6,184	0.08%
Safety Management - Overhead	235,000	3.41%	185,000	2.52%
Safety Management - Insurance	657,319	9.53%	695,500	9.46%
Workers' Compensation - Overhead	205,000	2.97%	205,000	2.79%
<b>Total City of Victoria Internal Service Charges to Other Funds:</b>	<b>\$ 6,898,278</b>		<b>\$ 7,352,330</b>	

Total Purchasing/Print Shop Fund Portion of Internal Service Charges to Other Funds:			
	\$ 355,184	5.15%	\$ 191,184 2.60%



**PURCHASING/PRINT SHOP FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year 2019-2020 Amended	Fiscal Year 2019-2020 Projected	Variance	Comments
1. Miscellaneous Revenue	\$ 26,200	\$ 29,563	\$ 3,363	• Increase based on current year trends; account is used for rebates from the purchasing card rebate program.
2. Net Other Revenues	602,832	602,268	(564)	
<b>Total:</b>	<b>\$ 629,032</b>	<b>\$ 631,831</b>	<b>\$ 2,799</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year 2019-2020 Amended	Fiscal Year 2019-2020 Projected	Variance	Comments
1. Personnel	\$ 265,772	\$ 248,470	\$ (17,301)	• Decrease is mainly due to reorganization; current employee paid lower budgeted.
2. Net Other Expenses	343,106	336,206	(6,900)	
<b>Total:</b>	<b>\$ 608,877</b>	<b>\$ 584,676</b>	<b>\$ (24,201)</b>	

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year 2019-2020 Original	Fiscal Year 2020-2021 Original	Variance	Comments
1. Purchasing Overhead Charges	\$ 233,584	\$ 202,204	\$ (31,380)	• Decreased from prior year due to decrease in charges, while leaving working capital at an adequate level.
2. Print Shop Overhead Charges	120,184	6,184	(114,000)	• Decrease mainly due to reorganization with Purchasing Department, resulting in the elimination of 2 positions.
3. Warehouse Stock Sales	225,000	200,000	(25,000)	• Based on current trends.
4. Transfer from COVID Fund	-	6,000	6,000	• Due to COVID-19, the reimbursement for payroll expenses.
5. Net Other Revenues	50,264	50,500	236	
<b>Total:</b>	<b>\$ 629,032</b>	<b>\$ 464,888</b>	<b>\$ (164,144)</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year 2019-2020 Original	Fiscal Year 2020-2021 Original	Variance	Comments
1. Personnel	\$ 286,397	\$ 242,241	\$ (44,156)	• Mainly due to elimination of Print Shop employees (reorganization with Purchasing Department).
2. Supplies	233,120	202,620	(30,500)	• Based on current trends.
3. Maintenance	19,000	13,000	(6,000)	• Based on current trends.
4. Interdepartmental	45,819	51,515	5,696	• Mainly information technology charges - increase in software maintenance.
5. Net Other Expenses	24,541	22,034	(2,507)	
<b>Total:</b>	<b>\$ 608,877</b>	<b>\$ 531,410</b>	<b>\$ (77,467)</b>	



**PURCHASING/PRINT SHOP FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

	Fiscal Year 2016-2017 Original Budget	Fiscal Year 2017-2018 Original Budget	Fiscal Year 2018-2019 Original Budget	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2020-2021 Original Budget
<b>BUDGETARY BASELINE ANALYSIS:</b>					
Personnel	\$ 300,054	\$ 300,577	\$ 298,879	\$ 286,397	\$ 242,241
Supplies	233,701	233,067	233,120	233,120	202,620
Maintenance	18,975	18,775	18,975	19,000	13,000
Contractual Services	5,140	4,097	2,835	2,840	2,840
Other Charges	14,595	14,236	14,255	17,001	19,194
Interdepartmental	43,675	43,744	46,004	45,819	51,515
Transfers	-	-	-	2,000	-
Capital Outlay	-	1,500	7,800	2,700	-
<b>Total Budgeted Expenses:</b>	<b>\$ 616,140</b>	<b>\$ 615,996</b>	<b>\$ 621,868</b>	<b>\$ 608,877</b>	<b>\$ 531,410</b>
<b>One-Time Expenses:</b>					
Personnel	\$ -	\$ 6,218	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-
Maintenance	-	-	-	-	-
Contractual Services	-	-	-	-	-
Other Charges	-	-	-	-	-
Interdepartmental	-	-	-	-	-
Transfers	-	-	-	2,000	-
Capital Outlay	-	-	2,400	-	-
<b>Total One-Time Expenses:</b>	<b>\$ -</b>	<b>\$ 6,218</b>	<b>\$ 2,400</b>	<b>\$ 2,000</b>	<b>\$ -</b>
<b>Recurring Baseline Budget:</b>					
Personnel	\$ 300,054	\$ 294,359	\$ 298,879	\$ 286,397	\$ 242,241
Supplies	233,701	233,067	233,120	233,120	202,620
Maintenance	18,975	18,775	18,975	19,000	13,000
Contractual Services	5,140	4,097	2,835	2,840	2,840
Other Charges	14,595	14,236	14,255	17,001	19,194
Interdepartmental	43,675	43,744	46,004	45,819	51,515
Transfers	-	-	-	-	-
Capital Outlay	-	1,500	5,400	2,700	-
<b>Total Baseline Expenses:</b>	<b>\$ 616,140</b>	<b>\$ 609,778</b>	<b>\$ 619,468</b>	<b>\$ 606,877</b>	<b>\$ 531,410</b>



**PURCHASING/PRINT SHOP FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

**BALANCED BUDGET ANALYSIS:**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance
Total Expense	\$ 608,877	\$ 608,877	\$ 584,676	\$ 531,410	\$ (77,467)
Total One-Time Expense	(2,000)	(2,000)	(2,000)	-	2,000
Total Carryover Encumbrance	-	-	-	-	-
<b>Total Recurring Expense</b>	<b>\$ 606,877</b>	<b>\$ 606,877</b>	<b>\$ 582,676</b>	<b>\$ 531,410</b>	<b>\$ (75,467)</b>
Total Revenue	\$ 629,032	\$ 629,032	\$ 631,831	\$ 464,888	\$ (164,144)
Total One-Time Revenue	-	-	-	-	-
<b>Total Recurring Revenue</b>	<b>\$ 629,032</b>	<b>\$ 629,032</b>	<b>\$ 631,831</b>	<b>\$ 464,888</b>	<b>\$ (164,144)</b>
<b>Recurring Revenue <math>\geq</math> Recurring Exp.</b>	<b>\$ 22,155</b>	<b>\$ 22,155</b>	<b>\$ 49,155</b>	<b>\$ (66,522)</b>	<b>\$ (88,677)</b>

\*Fiscal Year 2021 projects a decrease in working capital balance, while maintaining an adequate level.

**MINIMUM WORKING CAPITAL ANALYSIS:**

Total Working Capital, September 30	\$ 241,767	\$ 242,644	\$ 269,644	\$ 203,122	\$ (38,645)
Total Minimum Working Capital, Sept. 30	50,740	50,740	48,723	44,284	(6,456)
<b>Total Excess Working Capital, Sept. 30</b>	<b>\$ 191,027</b>	<b>\$ 191,904</b>	<b>\$ 220,921</b>	<b>\$ 158,838</b>	<b>\$ (32,189)</b>

**FULL-TIME STAFFING:**

Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Variance
5	5	5	3	-2

Reorganization of Purchasing/Print Shop Departments resulted in the elimination of 2 Print Shop positions.



**PURCHASING/PRINT SHOP FUND - REVENUE DETAIL**

	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Charges for Services:</b>							
Purchasing Overhead Charges	\$ 283,584	\$ 233,584	\$ 233,584	\$ 233,584	\$ 202,204	\$ (31,380)	-13.4%
County Reimbursement	46	64	64	-	-	(64)	-100.0%
Warehouse Stock Sales	-	225,000	225,000	225,000	200,000	(25,000)	-11.1%
Print Shop Overhead Charges	120,184	120,184	120,184	120,184	6,184	(114,000)	-94.9%
Printing Shop Handling Charges	17,265	18,000	18,000	18,000	18,000	-	0.0%
Printing Charges - Outside	5,526	6,000	6,000	5,500	5,500	(500)	-8.3%
<b>Charges for Services Sub-total:</b>	<b>\$ 426,606</b>	<b>\$ 602,832</b>	<b>\$ 602,832</b>	<b>\$ 602,268</b>	<b>\$ 431,888</b>	<b>\$ (170,944)</b>	<b>-28.4%</b>
<b>Miscellaneous:</b>							
Miscellaneous Revenue	\$ 39,789	\$ 26,200	\$ 26,200	\$ 29,563	\$ 27,000	\$ 800	3.1%
Interest Revenue	-	-	-	-	-	-	0.0%
Transfer from COVID-19 Fund	-	-	-	-	6,000	6,000	100.0%
<b>Miscellaneous Sub-total:</b>	<b>\$ 39,789</b>	<b>\$ 26,200</b>	<b>\$ 26,200</b>	<b>\$ 29,563</b>	<b>\$ 33,000</b>	<b>\$ 6,800</b>	<b>26.0%</b>
<b>Total Purchasing/Print Shop Fund Revenues:</b>	<b>\$ 466,395</b>	<b>\$ 629,032</b>	<b>\$ 629,032</b>	<b>\$ 631,831</b>	<b>\$ 464,888</b>	<b>\$ (164,144)</b>	<b>-26.1%</b>
<b>One-time Revenues:</b>							
Transfer from COVID-19 Fund	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	100.0%
<b>Total One-time Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>100.0%</b>
<b>Total Recurring Revenues:</b>	<b>\$ 466,395</b>	<b>\$ 629,032</b>	<b>\$ 629,032</b>	<b>\$ 631,831</b>	<b>\$ 458,888</b>	<b>\$ (170,144)</b>	<b>-27.0%</b>



**PURCHASING/PRINT SHOP**  
**FUND: EXPENSES**  
**BY CLASSIFICATION**

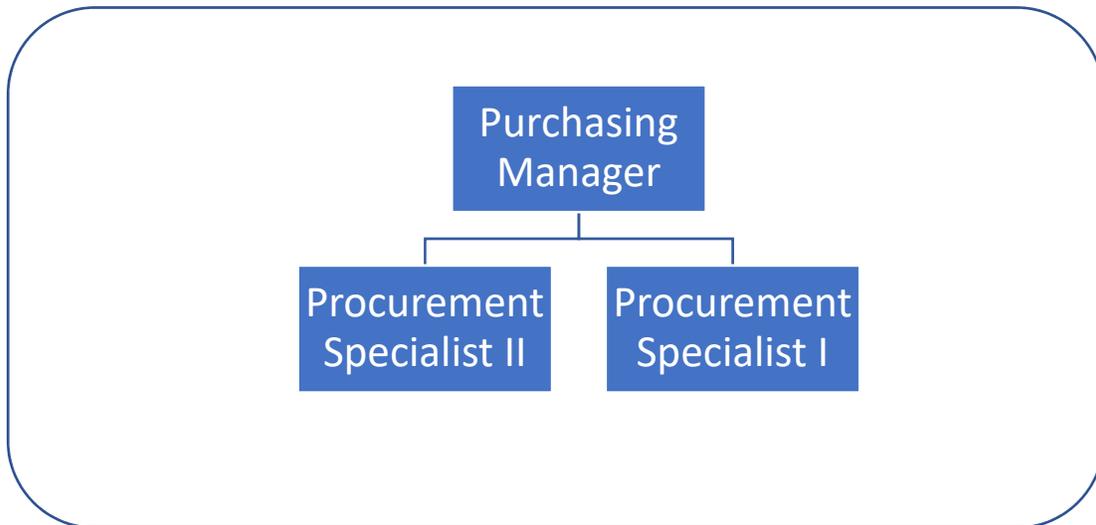
	Fiscal Year 2018-19 Actual Expenses	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Expenses	Fiscal Year 2020-21 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Personnel & Benefits	\$ 260,403	\$ 286,397	\$ 265,772	\$ 248,470	\$ 242,241	\$ (44,156)	-15.4%
Supplies	20,590	233,120	226,346	230,972	202,620	(30,500)	-13.1%
Maintenance	16,474	19,000	19,048	16,448	13,000	(6,000)	-31.6%
Contractual Services	2,966	2,840	23,466	23,466	2,840	-	0.0%
Other Charges	15,338	17,001	23,727	14,901	19,194	2,193	12.9%
Interdepartmental	45,673	45,819	45,819	45,719	51,515	5,696	12.4%
Transfers	-	2,000	2,000	2,000	-	(2,000)	-100.0%
Capital	6,616	2,700	2,700	2,700	-	(2,700)	-100.0%
<b>Total Expenditures:</b>	<b>\$ 368,061</b>	<b>\$ 608,877</b>	<b>\$ 608,877</b>	<b>\$ 584,676</b>	<b>\$ 531,410</b>	<b>\$ (77,467)</b>	<b>-12.7%</b>

**PURCHASING/PRINT SHOP**  
**FUND: EXPENSES**  
**BY CLASSIFICATION**

	Fiscal Year 2018-19 Actual Expenses	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Expenses	Fiscal Year 2020-21 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenditures:</b>							
Purchasing	\$ 219,022	\$ 353,189	\$ 353,189	\$ 344,836	\$ 388,826	\$ 35,637	10.1%
Print Shop	149,039	255,688	255,688	239,839	142,584	(113,104)	-44.2%
<b>Total Expenditures:</b>	<b>\$ 368,061</b>	<b>\$ 608,877</b>	<b>\$ 608,877</b>	<b>\$ 584,676</b>	<b>\$ 531,410</b>	<b>\$ (77,467)</b>	<b>-12.7%</b>



The Purchasing Department will organize and administer the procurement of supplies, equipment and services for the City in a manner that will result in the best value. Purchasing will maintain a warehouse where various supplies are kept for use by all City departments and is responsible for disposition of surplus and salvageable property through auction.



**Mission:**

The Purchasing Department will be a proactive leader, identifying issues and offering innovative solutions to enable City departments to accomplish their goals and provide quality services to our internal departments and citizens more effectively and efficiently. We will provide procurement support to City Council and City Departments; and, we will be faithful stewards of public resources.

**Goals & Objectives:**

- Maintain high standards in Purchasing Ethics.
- Utilize continuing education opportunities for Purchasing Manager & Procurement Specialists.
- Maintain the use of electronic bid system for securing bids.
- Continue the practice of placing purchase orders electronically.
- Continue assisting City Staff in securing bids/quotes.
- Maintain a good relationship with vendors to provide the best services, knowledge and products to the City.
- Constantly monitor purchasing cooperatives for new contracts / products as they become available.

**FY 2020 Highlights:**

- For the 10<sup>th</sup> consecutive year, the Purchasing Department has received the Achievement of Excellence in Procurement from the National Procurement Institute.
- Consolidated the Purchasing and Print Shop departments at 700 Main Center.
- Updated the City's Procurement Manual.
- Implemented the use of alternative procurement methods allowable under Chapter 2269 of the Texas Government Code.
- Developed new solicitation templates for competitive procurements.
- Capital expenses were budgeted at \$3K, includes 2 – 23 inch monitors, replace 3 office chairs, and an additional laptop.

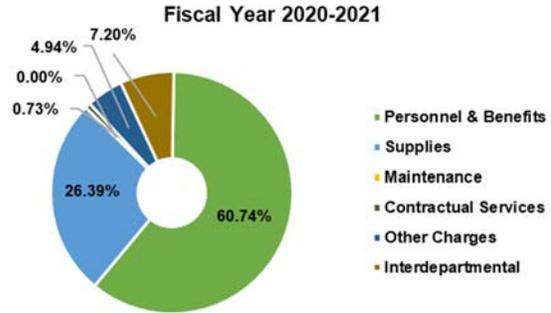
**FY 2021 Budget Highlights:**

- Personnel & Benefits increased \$60K, due to reorganization of part-time position from the Print Shop Fund, department reorganization and an increase in health insurance premiums.
- Supplies decreased \$25K, due to a reduction in Warehouse Supplies based on actual purchasing levels.
- Other Charges increased \$2K, mainly due to Education and Development.
- Interdepartmental increased \$5K, mainly due to an increased allocation for IT Charges.
- There are no capital expenses budgeted in Fiscal Year 2021.



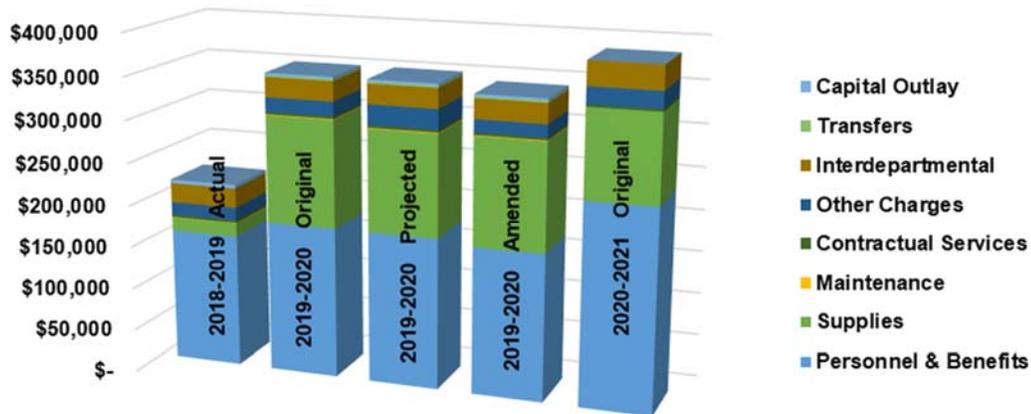
**FY 2021 Programs:**

- Complete integration of warehouse inventory into new location at 700 Main Center.
- Improve customer service.



**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 155,843	\$ 176,630	\$ 176,630	\$ 171,177	\$ 236,177	\$ 59,547	33.7%
Supplies	16,672	127,620	120,846	126,972	102,620	(25,000)	-19.6%
Maintenance	817	1,000	1,048	948	-	(1,000)	-100.0%
Contractual Services	2,966	2,840	2,840	2,840	2,840	-	0.0%
Other Charges	15,338	17,001	23,727	14,901	19,194	2,193	12.9%
Interdepartmental	23,104	23,398	23,398	23,298	27,995	4,597	19.6%
Transfers	-	2,000	2,000	2,000	-	(2,000)	-100.0%
Capital Outlay	4,281	2,700	2,700	2,700	-	(2,700)	-100.0%
<b>Total Expenses:</b>	<b>\$ 219,022</b>	<b>\$ 353,189</b>	<b>\$ 353,189</b>	<b>\$ 344,836</b>	<b>\$ 388,826</b>	<b>\$ 35,637</b>	<b>10.1%</b>
<b>One-time Expenses:</b>							
Transfers	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)	-100.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ (2,000)</b>	<b>100.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.6%</b>	<b>0.6%</b>	<b>0.6%</b>	<b>0.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 219,022</b>	<b>\$ 351,189</b>	<b>\$ 351,189</b>	<b>\$ 342,836</b>	<b>\$ 388,826</b>	<b>\$ 37,637</b>	<b>10.7%</b>
<b>Percent of Purchasing / Print Shop Fund</b>	<b>59.5%</b>	<b>58.0%</b>	<b>58.0%</b>	<b>59.0%</b>	<b>73.2%</b>		





**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
Full-time Staffing:	3	3	3	3	3	0

1) No major changes in recent years.

**Department High-Level Personnel Descriptions**

**Purchasing Manager (1)** - Provides control and consistency to the procurement of all supplies, materials, and equipment of the desired grade at prices favorable to the City and oversees Print Shop services.

**Procurement Specialist II (1)** - Under the direction of the Purchasing Manager, procures materials, supplies and equipment for the City of Victoria and performs advanced work in the purchase of a variety of commodities and services.

**Procurement Specialist I (1)** - Maintains warehouse inventory at established maximum levels, receives and inspects goods, issues assigned commodities from central warehouse facility and disposes of surplus and salvageable property. Assists in the operation of various machines in processing and assembling printed materials in order to meet customer needs.

**Performance Metrics**

	Actual FY 2019	Estimate FY 2020	Projected FY 2020	Estimate FY 2021
1 Requisitions Processed	1,002	1,100	1,000	1,000
2 POs Created	1,012	1,100	1,000	1,000
3 Inventory Items Distributed	N/A	10,000	10,000	6,500
4 GovDeals Items Sold	N/A	30	30	30
5 Solicitations Prepared	49	60	35	35

**RECOMMENDED/NOT RECOMMENDED LIST**

Description	Requested	Recurring	One-Time
<b>Personnel:</b>			
Health Premium Increase	\$ 22,540	\$ 22,540	\$ -
<b>Building &amp; Improvements - 900110:</b>			
Remodel of Print Shop area to accommodate warehouse inventory	50,000	-	-
<b>Other:</b>			
Warehouse Stock - 710020: request is \$35,000 less than prior year funded	90,000	100,000	-
Office Supplies - 510005: request is \$300 more than prior year funded	2,300	2,000	-
Building Maintenance Service Charges - 590066: New to FY 2021	900	1,000	-
Educational Development - 540005: request is \$2,475 more than prior year funded	7,600	7,600	-
Subscriptions & Memberships - 550010: request is \$182 less than prior year funded	1,594	1,594	-
Advertising & Publications - 600010: same level as prior year funded	10,000	10,000	-
<b>PURCHASING FUND TOTAL:</b>	<b>\$ 184,934</b>	<b>\$ 144,734</b>	<b>\$ -</b>



The function of the Print Shop Department is to provide office supplies, print, copy, and mail services for the City.

**Mission:**

The Print Shop Department is a service-based operation that provides publication design support and production of printed materials for City and County departments, as well as operating outgoing postage, internal mail distributions for City departments and operating a cost-effective, on-demand material service of office supplies for departments.

**Goals & Objectives:**

- Provide quality printing services for the City and County that reflect the high-level of professionalism expected by our community.
- Continue to improve work flow and job tracking, as well as inventory services.
- Assure quality products are offered as stocked inventory items at reasonable prices, responsive to the needs of City departments.
- Provide customer-service oriented internal and external (USPS) mail distribution and support for City departments with reliability and convenience.

**FY 2020 Budget Highlights:**

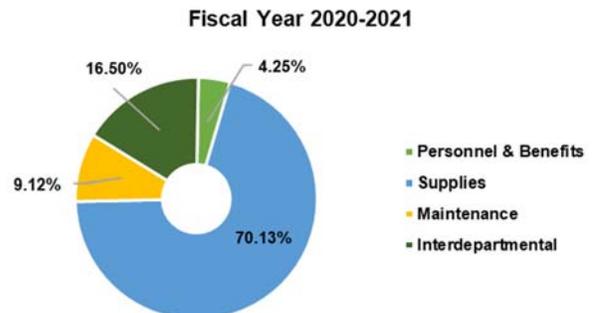
- Consolidated with Purchasing Department at 700 Main Center.
- Police Department gave Print Shop a Certificate of Merit for Excellent Customer Service.
- There were no capital expenses budgeted for Fiscal Year 2020.

**FY 2021 Budget Highlights:**

- Personnel & Benefits decreased \$104K, due to removal of two full-time positions after retirement and transfer.
- Supplies decreased \$6K, due to consolidation with Purchasing – requests for supplies are in the Purchasing Department expenses.
- Maintenance decreased \$5K, due to a decrease in copier charges.
- Interdepartmental increased \$1K, due to increase in IT Charges.

**FY 2021 Programs:**

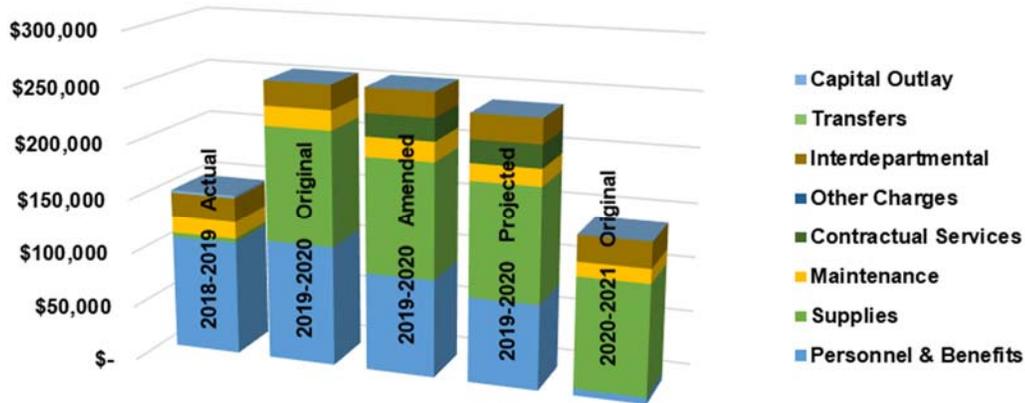
- Complete consolidation of inventory with warehouse inventory at 700 Main Center.





**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 104,560	\$ 109,767	\$ 89,142	\$ 77,293	\$ 6,064	\$ (103,703)	-94.5%
Supplies	3,918	105,500	105,500	104,000	100,000	(5,500)	-5.2%
Maintenance	15,657	18,000	18,000	15,500	13,000	(5,000)	-27.8%
Contractual Services	-	-	20,626	20,626	-	-	0.0%
Other Charges	-	-	-	-	-	-	0.0%
Interdepartmental	22,569	22,421	22,421	22,421	23,520	1,099	4.9%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	2,335	-	-	-	-	-	0.0%
<b>Total Expenses:</b>	<b>\$ 149,039</b>	<b>\$ 255,688</b>	<b>\$ 255,688</b>	<b>\$ 239,839</b>	<b>\$ 142,584</b>	<b>\$ (113,104)</b>	<b>-44.2%</b>
<b>One-time Expenses:</b>							
No One-time Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 149,039</b>	<b>\$ 255,688</b>	<b>\$ 255,688</b>	<b>\$ 239,839</b>	<b>\$ 142,584</b>	<b>\$ (113,104)</b>	<b>-44.2%</b>
<b>Percent of Purchasing / Print Shop Fund</b>	<b>40.5%</b>	<b>42.0%</b>	<b>42.0%</b>	<b>41.0%</b>	<b>26.8%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>-2</b>

- 1) Print Shop Supervisor position removed upon retirement. Print Shop Specialist employee transferred to Procurement Specialist I position; Print Shop Specialist position converted to part-time.



**Department High-Level Personnel Descriptions**

**Part-time Print Services Specialist (1)** - Provides the City with internal and external customer support with creative ideas and concepts, that are then transferred to a final print stage. Assists in mail services and operation of the City office supplies purchasing and distribution department.

**Performance Metrics**

	<b>Actual FY 2019</b>	<b>Estimate FY 2020</b>	<b>Projected FY 2020</b>	<b>Estimate FY 2021</b>
1 Services	2,043	1,793	1,650	1,650
2 Print Jobs	993	1,041	900	900
3 Pieces of mail processed	37,701	41,966	38,450	40,000
4 Press Impressions	256,235	343,853	360,000	365,000
5 Copies	813,957	783,107	800,000	800,000
6 Labor Hours Billed	495	484	500	450

**Recommended/Not Recommended List**

<b>Description</b>	<b>Requested</b>	<b>Recurring</b>	<b>One-Time</b>
<b>Computer Equipment Hardware - 950500:</b>			
Replace computer #20955 - per IT	\$ 1,500	\$ -	\$ -
<b>Other:</b>			
Print Shop Supplies - 710060: <a href="#">request is the same level as prior year funded</a>	100,000	100,000	-
<b>PRINT SHOP FUND TOTAL:</b>	<b>\$ 101,500</b>	<b>\$ 100,000</b>	<b>\$ -</b>



## **Safety Management Fund**

---

**This fund was created to account for all liability claims made against the City and to record the cost for all casualty liability insurance. The Safety Management Department is also accounted for in this fund.**

---

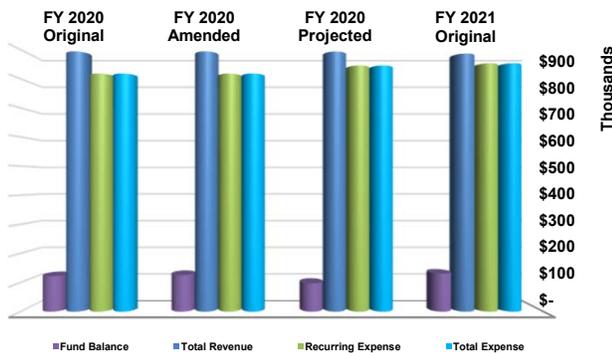


**SAFETY MANAGEMENT FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 45,503	\$ 49,690	\$ 49,690	\$ 97,498	\$ -	\$ 51,995
Designated Working Capital	-	-	-	-	-	-
<b>Total Working Capital, October 1</b>	<b>\$ 45,503</b>	<b>\$ 49,690</b>	<b>\$ 49,690</b>	<b>\$ 97,498</b>	<b>\$ -</b>	<b>\$ 51,995</b>
<b>REVENUES:</b>						
Interdepartmental Insurance Fees	\$ 657,320	\$ 657,320	\$ 657,320	\$ 695,500	\$ -	\$ 38,180
Interdepartmental Overhead Fees	235,000	235,000	235,000	185,000	-	(50,000)
Interest	250	250	250	117	-	(133)
Miscellaneous	1,000	1,000	500	500	(500)	(500)
Transfer from COVID Fund	-	-	-	5,000	-	-
<b>Total Revenues</b>	<b>\$ 893,570</b>	<b>\$ 893,570</b>	<b>\$ 893,070</b>	<b>\$ 886,117</b>	<b>\$ (500)</b>	<b>\$ (12,453)</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 939,073</b>	<b>\$ 943,260</b>	<b>\$ 942,760</b>	<b>\$ 983,615</b>	<b>\$ (500)</b>	<b>\$ 44,542</b>
<b>Expenses:</b>						
Personnel	\$ 102,768	\$ 102,768	\$ 103,307	\$ 103,403	\$ 539	\$ 635
Supplies	2,055	1,881	953	1,950	(928)	(105)
Maintenance	500	500	-	500	(500)	-
Contractual Services	681,920	681,920	714,806	717,205	32,886	35,285
Other Charges	9,740	9,914	5,740	9,650	(4,174)	(90)
Interdepartmental Transfers	19,329	19,329	19,329	20,183	-	854
Capital Outlay	1,200	1,200	1,128	-	(72)	(1,200)
<b>Total Expenses</b>	<b>\$ 817,512</b>	<b>\$ 817,512</b>	<b>\$ 845,262</b>	<b>\$ 852,891</b>	<b>\$ 27,750</b>	<b>\$ 35,379</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 121,561	\$ 125,748	\$ 97,498	\$ 130,724	\$ (28,250)	\$ 9,163
<b>Total Working Capital, September 30</b>	<b>\$ 121,561</b>	<b>\$ 125,748</b>	<b>\$ 97,498</b>	<b>\$ 130,724</b>	<b>\$ (28,250)</b>	<b>\$ 9,163</b>
<b>Months of Reserves</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) Any discrepancy between Total Revenue and Total Expenses will be funded with Fund Balance (excess amount over the minimum Fund Balance requirement).



City of Victoria Internal Service Charges to Other Funds For The Corresponding Fiscal Year Presented	Fiscal Year 2019-2020		Fiscal Year 2020-2021	
	Original	%	Original	%
BES - Repairs	\$ 300,000	4.35%	\$ 300,000	4.08%
BES - Overhead	250,000	3.62%	250,000	3.40%
BES - Fleet Services	1,271,748	18.44%	1,317,737	17.92%
BES - Fleet Insurance	221,482	3.21%	204,000	2.77%
BES - Motorpool	4,172	0.06%	1,000	0.01%
BES - Capital Replacement	1,753,670	25.42%	1,227,199	16.69%
BES - Vehicle Lease	68,235	0.99%	74,314	1.01%
BES - Building Services Overhead	-	0.00%	372,839	5.07%
BES - Building Services Maintenance Charges	-	0.00%	154,823	2.24%
BES - Custodial Services Overhead	-	0.00%	202,909	2.75%
Information Technology - Overhead	1,296,198	18.79%	1,727,407	23.49%
Radio Systems - Overhead	95,790	1.39%	30,318	0.41%
Radio Systems - Radio Maintenance	185,896	2.69%	185,896	2.53%
Purchasing - Overhead	233,584	3.39%	202,204	2.75%
Print Shop - Overhead	120,184	1.74%	6,184	0.08%
Safety Management - Overhead	235,000	3.41%	185,000	2.52%
Safety Management - Insurance	657,319	9.53%	695,500	9.46%
Workers' Compensation - Overhead	205,000	2.97%	205,000	2.79%
<b>Total City of Victoria Internal Service Charges to Other Funds:</b>	<b>\$ 6,898,278</b>		<b>\$ 7,352,330</b>	
<b>Total Safety Management Fund Portion of Internal Service Charges to Other Funds:</b>	<b>\$ 892,319</b>	<b>12.94%</b>	<b>\$ 880,500</b>	<b>11.98%</b>



**SAFETY MANAGEMENT FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020 Amended	2019-2020 Projected		
1. Total Revenues	\$ 893,570	\$ 893,070	\$ (500)	• No major variance to note.
<b>Total:</b>	<b>\$ 893,570</b>	<b>\$ 893,070</b>	<b>\$ (500)</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020 Amended	2019-2020 Projected		
1. Contractual Services	\$ 681,920	\$ 714,806	\$ 32,886	• Net result of changes in various insurance premiums; mainly property and fleet.
2. Net Other Expenses	135,592	130,456	(5,136)	
<b>Total:</b>	<b>\$ 817,512</b>	<b>\$ 845,262</b>	<b>\$ 27,750</b>	

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020 Original	2020-2021 Original		
1. Interdepartmental Insurance Fees	\$ 657,320	\$ 695,500	\$ 38,180	• Net result of changes in various insurance premiums, mainly property and fleet.
2. Interdepartmental Overhead Fees	235,000	185,000	(50,000)	• Due to reduction in overhead fees charged to other departments.
3. Transfer from COVID Fund	-	5,000	5,000	• Due to COVID-19, the reimbursement for payroll expenses.
3. Net Other Revenues	1,250	617	(633)	
<b>Total:</b>	<b>\$ 893,570</b>	<b>\$ 886,117</b>	<b>\$ (7,453)</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020 Original	2020-2021 Original		
1. Contractual Services	\$ 681,920	\$ 717,205	\$ 35,285	• Net result of changes in various insurance premiums; mainly property and fleet.
2. Net Other Expenses	135,592	135,686	94	
<b>Total:</b>	<b>\$ 817,512</b>	<b>\$ 852,891</b>	<b>\$ 35,379</b>	



**SAFETY MANAGEMENT FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

	Fiscal Year 2016-2017 Original Budget	Fiscal Year 2017-2018 Original Budget	Fiscal Year 2018-2019 Original Budget	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2020-2021 Original Budget
<b>BUDGETARY BASELINE ANALYSIS:</b>					
Personnel	\$ 109,345	\$ 114,594	\$ 106,878	\$ 102,768	\$ 103,403
Supplies	1,628	1,288	2,055	2,055	1,950
Maintenance	1,159	500	500	500	500
Contractual Services	552,996	624,005	647,325	681,920	717,205
Other Charges	13,630	6,320	10,890	9,740	9,650
Interdepartmental	13,340	13,418	14,139	19,329	20,183
Transfers	-	-	-	-	-
Capital Outlay	-	-	1,100	1,200	-
<b>Total Budgeted Expenses:</b>	<b>\$ 692,098</b>	<b>\$ 760,125</b>	<b>\$ 782,887</b>	<b>\$ 817,512</b>	<b>\$ 852,891</b>
<b>One-Time Expenses:</b>					
Personnel	\$ -	\$ 2,487	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-
Maintenance	-	-	-	-	-
Contractual Services	-	-	-	-	-
Other Charges	-	-	-	-	-
Interdepartmental	-	-	-	-	-
Transfers	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total One-Time Expenses:</b>	<b>\$ -</b>	<b>\$ 2,487</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Recurring Baseline Budget:</b>					
Personnel	\$ 109,345	\$ 112,107	\$ 106,878	\$ 102,768	\$ 103,403
Supplies	1,628	1,288	2,055	2,055	1,950
Maintenance	1,159	500	500	500	500
Contractual Services	552,996	624,005	647,325	681,920	717,205
Other Charges	13,630	6,320	10,890	9,740	9,650
Interdepartmental	13,340	13,418	14,139	19,329	20,183
Transfers	-	-	-	-	-
Capital Outlay	-	-	1,100	1,200	-
<b>Total Baseline Expenses:</b>	<b>\$ 692,098</b>	<b>\$ 757,638</b>	<b>\$ 782,887</b>	<b>\$ 817,512</b>	<b>\$ 852,891</b>



**SAFETY MANAGEMENT FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

**BALANCED BUDGET ANALYSIS:**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance
Total Expense	\$ 817,512	\$ 817,512	\$ 845,262	\$ 852,891	\$ 35,379
Total One-Time Expense	-	-	\$ -	-	-
Total Carryover Encumbrance	-	-	-	-	-
<b>Total Recurring Expense</b>	<b>\$ 817,512</b>	<b>\$ 817,512</b>	<b>\$ 845,262</b>	<b>\$ 852,891</b>	<b>\$ 35,379</b>
Total Revenue	\$ 893,570	\$ 893,570	\$ 893,070	\$ 886,117	\$ (7,453)
Total One-Time Revenue	-	-	\$ -	-	-
<b>Total Recurring Revenue</b>	<b>\$ 893,570</b>	<b>\$ 893,570</b>	<b>\$ 893,070</b>	<b>\$ 886,117</b>	<b>\$ (7,453)</b>
<b>Recurring Revenue ≥ Recurring Exp.</b>	<b>\$ 76,058</b>	<b>\$ 76,058</b>	<b>\$ 47,808</b>	<b>\$ 33,226</b>	<b>\$ (42,832)</b>
<b>MINIMUM WORKING CAPITAL ANALYSIS:</b>					
Total Working Capital, September 30	\$ 121,561	\$ 125,748	\$ 97,498	\$ 130,724	\$ 9,163
Total Minimum Working Capital, Sept. 30	68,126	68,126	70,438	71,074	2,948
<b>Total Excess Working Capital, Sept. 30</b>	<b>\$ 53,435</b>	<b>\$ 57,622</b>	<b>\$ 27,060</b>	<b>\$ 59,650</b>	<b>\$ 6,215</b>

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Original
<b>Insurance Premium History:</b>					
General Liability	\$ 42,485	\$ 37,256	\$ 30,637	\$ 28,082	\$ 28,100
Police/Professional Liability	53,794	53,441	48,620	46,537	47,000
Public Officials E & O	62,638	52,686	42,075	40,993	41,000
Comprehensive Property Insurance	238,229	260,149	321,768	348,660	349,000
Fleet Liability	195,143	187,466	192,456	203,582	204,000
Crime Coverage	6,245	6,423	8,364	8,352	8,400
Contractors Equipment	13,204	14,114	15,316	17,819	18,000
General Liability Deductibles	11,881	32,847	6,461	6,500	6,500
<b>Total</b>	<b>\$ 623,618</b>	<b>\$ 644,382</b>	<b>\$ 665,697</b>	<b>\$ 700,526</b>	<b>\$ 702,000</b>

**FULL-TIME STAFFING:**

	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Variance
	2	2	2	2	0



**SAFETY MANAGEMENT FUND - REVENUE DETAIL**

	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Charges for Services:</b>							
General Liability	\$ 40,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 28,100	\$ (2,900)	-9.4%
Police / Professional Liability	53,500	49,000	49,000	49,000	47,000	(2,000)	-4.1%
Public Officials E & O	52,700	42,100	42,100	42,100	41,000	(1,100)	-2.6%
Comprehensive Property Insurance	260,000	320,000	320,000	320,000	349,000	29,000	9.1%
Fleet Liability	187,500	191,500	191,500	191,500	204,000	12,500	6.5%
Crime Coverage	6,250	8,400	8,400	8,400	8,400	-	0.0%
Contractors Equipment	14,200	15,320	15,320	15,320	18,000	2,680	17.5%
Overhead Fees	235,000	235,000	235,000	235,000	185,000	(50,000)	-21.3%
<b>Charges for Services Sub-total:</b>	<b>\$ 849,150</b>	<b>\$ 892,320</b>	<b>\$ 892,320</b>	<b>\$ 892,320</b>	<b>\$ 880,500</b>	<b>\$ (11,820)</b>	<b>-1.3%</b>
<b>Miscellaneous:</b>							
Interest Revenue	\$ 258	\$ 250	\$ 250	\$ 250	\$ 117	\$ (133)	-53.2%
Miscellaneous Revenue	3,998	1,000	1,000	500	500	(500)	-50.0%
Transfer from COVID-19 Fund	-	-	-	-	5,000	5,000	100.0%
<b>Miscellaneous Sub-total:</b>	<b>\$ 4,256</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>	<b>\$ 750</b>	<b>\$ 5,617</b>	<b>\$ 4,367</b>	<b>349.4%</b>
<b>Total Safety Management Fund Revenues:</b>							
	<b>\$ 853,406</b>	<b>\$ 893,570</b>	<b>\$ 893,570</b>	<b>\$ 893,070</b>	<b>\$ 886,117</b>	<b>\$ (7,453)</b>	<b>-0.8%</b>
<b>One-time Revenues:</b>							
Transfer from COVID-19 Fund	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	100.0%
<b>Total One-time Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>100.0%</b>
<b>Total Recurring Revenues:</b>							
	<b>\$ 853,406</b>	<b>\$ 893,570</b>	<b>\$ 893,570</b>	<b>\$ 893,070</b>	<b>\$ 881,117</b>	<b>\$ (12,453)</b>	<b>-1.4%</b>



**SAFETY MANAGEMENT FUND  
TOTAL EXPENSE  
BY CLASSIFICATION**

	Fiscal Year 2018-19 Actual Expenses	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Expenses	Fiscal Year 2020-21 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 101,180	\$ 102,768	\$ 102,768	\$ 103,307	\$ 103,403	\$ 635	0.6%
Supplies	833	2,055	1,881	953	1,950	(105)	-5.1%
Maintenance	-	500	500	-	500	-	0.0%
Contractual Services	679,636	681,920	681,920	714,806	717,205	35,285	5.2%
Other Charges	4,570	9,740	9,914	5,740	9,650	(90)	-0.9%
Interdepartmental	12,789	19,329	19,329	19,329	20,183	854	4.4%
Transfers	-	-	-	-	-	-	0.0%
Capital	1,077	1,200	1,200	1,128	-	(1,200)	-100.0%
<b>Total Expenses:</b>	<b>\$ 800,086</b>	<b>\$ 817,512</b>	<b>\$ 817,512</b>	<b>\$ 845,262</b>	<b>\$ 852,891</b>	<b>\$ 35,379</b>	<b>4.3%</b>

**SAFETY MANAGEMENT FUND  
TOTAL EXPENSE  
BY COST CENTER**

	Fiscal Year 2018-19 Actual Expenses	Fiscal Year 2019-20 Original Budget	Fiscal Year 2019-20 Amended Budget	Fiscal Year 2019-20 Projected Actual	Fiscal Year 2020-21 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Safety Management Department	\$ 134,389	\$ 150,192	\$ 150,192	\$ 144,736	\$ 150,891	\$ 699	0.5%
Safety Management Non-Departmental	665,697	667,320	667,320	700,526	702,000	34,680	5.2%
<b>Total Expenses:</b>	<b>\$ 800,086</b>	<b>\$ 817,512</b>	<b>\$ 817,512</b>	<b>\$ 845,262</b>	<b>\$ 852,891</b>	<b>\$ 35,379</b>	<b>4.3%</b>



Safety Management Department shall reduce lost-time injuries, prevent vehicle collisions and City private property damage by continuing to communicate safety awareness using diverse means such as, provide education/training classes on best safety; communicate accident “lessons learned” and near miss/unsafe conditions to others who would benefit.



**Mission:**

The mission of the Safety Management Department is to enhance the City of Victoria as an "employer of choice" by providing a safe and secure work environment.

**Goals & Objectives:**

- Promote and sustain a proactive safety culture for the well-being of our employees.
- Provide safety/security focused support, education, training and analysis on safety trends to help reduce costs associated with lost-time injuries, vehicle collisions, City and private property damage.

**FY 2020 Highlights:**

- Provided safety-focused education, training and analysis on safety trends to develop City workforce.
- Provided various safety/security awareness trainings for employees.
- Supported departments during COVID-19 response including safeguard planning to reopen safely.
- Capital expenses were budgeted at \$1K for a replacement computer.

**FY 2021 Budget Highlights:**

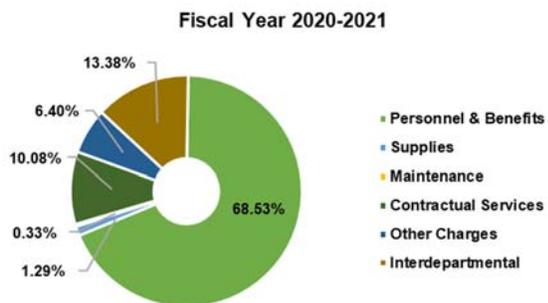
- Personnel & Benefits increased \$500, due to Health Premium.

**FY 2021 Budget Highlights - continued:**

- Interdepartmental increased \$854, mainly due to IT Charges.
- No capital expenses are budgeted in Fiscal Year 2021.

**FY 2021 Programs:**

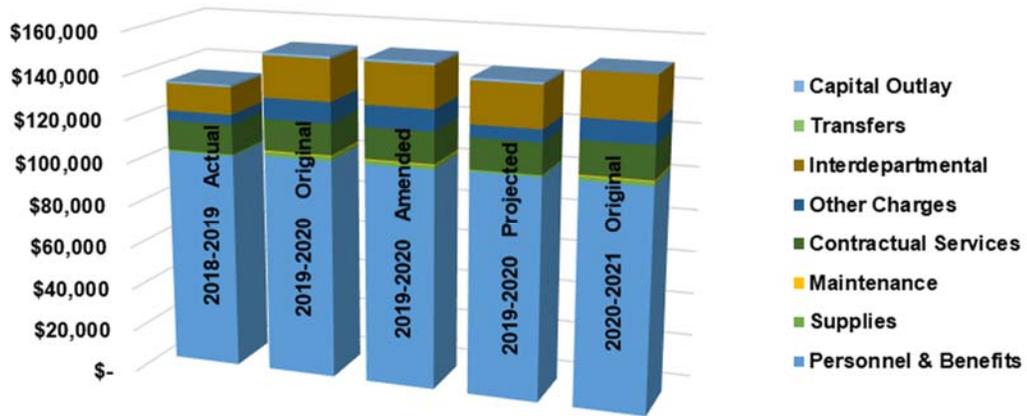
- Provide safety training for tower climbing and operation of construction equipment.
- Include building emergency operational plans into individual department plans to help with consistency in responding to situations.





**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ 101,180	\$ 102,768	\$ 102,768	\$ 103,307	\$ 103,403	\$ 635	0.6%
Supplies	833	2,055	1,881	953	1,950	(105)	-5.1%
Maintenance	-	500	500	-	500	-	0.0%
Contractual Services	13,939	14,600	14,600	14,280	15,205	605	4.1%
Other Charges	4,570	9,740	9,914	5,740	9,650	(90)	-0.9%
Interdepartmental	12,789	19,329	19,329	19,329	20,183	854	4.4%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	1,077	1,200	1,200	1,128	-	(1,200)	-100.0%
<b>Total Expenses:</b>	<b>\$ 134,389</b>	<b>\$ 150,192</b>	<b>\$ 150,192</b>	<b>\$ 144,736</b>	<b>\$ 150,891</b>	<b>\$ 699</b>	<b>0.5%</b>
<b>One-time Expenses:</b>							
No One-time Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 134,389</b>	<b>\$ 150,192</b>	<b>\$ 150,192</b>	<b>\$ 144,736</b>	<b>\$ 150,891</b>	<b>\$ 699</b>	<b>0.5%</b>
<b>Percent of Safety Management Fund</b>	<b>16.8%</b>	<b>18.4%</b>	<b>18.4%</b>	<b>17.1%</b>	<b>17.7%</b>		



**Department Staffing Level**

	Fiscal Year 2016-2017 Budgeted	Fiscal Year 2017-2018 Budgeted	Fiscal Year 2018-2019 Budgeted	Fiscal Year 2019-2020 Budgeted	Fiscal Year 2020-2021 Budgeted	Fiscal Year 2020-2021 Variance
<b>Full-time Staffing:</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

1) No major changes in recent years.

**Department High-Level Personnel Descriptions**

**Safety Specialist (1)** - Responsible for planning, organizing and implementing the City's safety program in a way that reduces or eliminates occupational injuries, illnesses, and liability claims to the City. Duties include developing and implementing a safety program that encourages a proactive safety culture to include policies, training, safety assessments, etc. Duties also include working closely with departmental safety initiatives, managing workers compensation claims, and being a resource to City departments and personnel on various safety items. Work is performed under the direction of the Human Resources Director.

**HR/Safety Administrative Assistant (1)** - Performs administrative duties to provide efficient operation of the Human Resources and Safety Department.

**Performance Metrics**

	<b>Actual FY 2019</b>	<b>Estimate FY 2020</b>	<b>Projected FY 2020</b>	<b>Estimate FY 2021</b>
1 Total number of Worker's Compensation Claims	132	118	159	143
2 Total number of Worker's Compensation Claims - <b>paid out</b>	76	74	98	75
3 Total number of property damage claims	28	23	34	27
4 Total number of property damage claims - <b>paid out</b>	23	18	24	21
5 TML - EMR Rate	0.67%	0.68%	0.68%	0.68%
6 Total Costs of Worker's Comp Claims	\$117,809	\$114,709	\$151,911	\$116,259
7 Total Costs of Property Damage Claims	\$96,433	\$75,469	\$100,625	\$88,047



**Recommended/Not Recommended List**

**Description Requested Recurring One-Time**

<b>Personnel:</b>			
Health Premium Increase	\$ 1,487	\$ 1,487	\$ -
<b>Lease Program - 590025:</b>			
FY 2020 Lease Program	5,265	5,265	-
<b>Other:</b>			
<b>DOT Mandatory Drug - 530035: is requesting \$569 more than prior year funded</b>			
DOT Drug and Alcohol Random, Post Accident Screens	5,393	5,393	-
Non-DOT drug/alcohol post accident for safety sensitive positions	2,645	2,645	-
VPD Narcotic screening	755	755	-
New Requirement for Annual Clearinghouse Queries for DOT/CDL	121	122	-
<b>Fit for Duty - 530043: is requesting \$25 more than prior year funded</b>	5,525	5,525	-
<b>Educational Development - 540005: is requesting the same level as prior year funded</b>			
Training for Safety Specialist and HR/Safety Admin Asst.	3,000	3,000	-
Texas PRIMA 2020 annual conference	1,500	1,500	-
TIER II chemical training for day class	150	150	-
<b>City Wide Training - 540015: is requesting \$90 less than prior year funded</b>			
Tower Climbing safety courses	1,970	1,970	-
Mobile Equipment Training to re-certify employees on construction equipment	650	650	-
Specialty Safety Training	1,000	1,000	-
<b>Subscriptions &amp; Memberships - 550010: is requesting the same level as prior year funded</b>	1,380	1,380	-
<b>SAFETY MANAGEMENT FUND TOTAL:</b>	<b>\$ 30,841</b>	<b>\$ 30,842</b>	<b>\$ -</b>

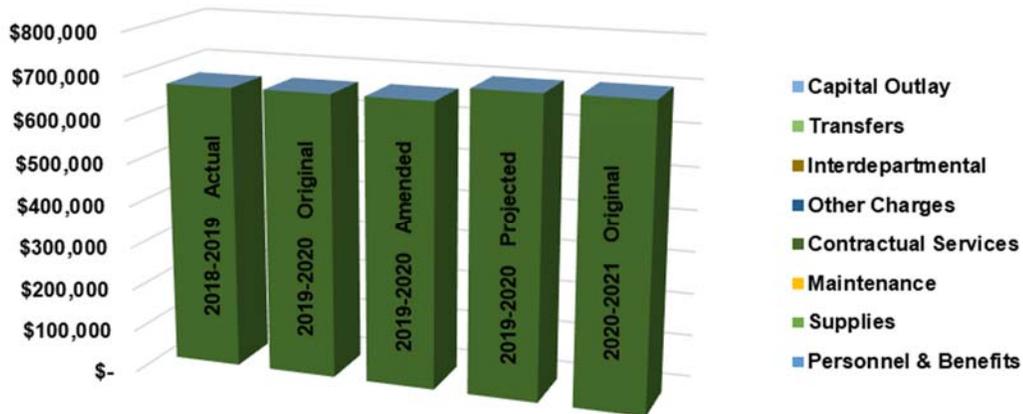


**SAFETY MANAGEMENT NON-DEPARTMENTAL EXPENSES**

Safety Management Non-Departmental was created to account for all liability claims made against the City and to record the cost for all casualty liability insurance.

**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses:</b>							
Personnel & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	-	-	-	0.0%
Maintenance	-	-	-	-	-	-	0.0%
Contractual Services	665,697	667,320	667,320	700,526	702,000	34,680	5.2%
Other Charges	-	-	-	-	-	-	0.0%
Interdepartmental	-	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total Expenses:</b>	<b>\$ 665,697</b>	<b>\$ 667,320</b>	<b>\$ 667,320</b>	<b>\$ 700,525</b>	<b>\$ 702,000</b>	<b>\$ 34,680</b>	<b>5.2%</b>
<b>One-time Expenses:</b>							
No One-time Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 665,697</b>	<b>\$ 667,320</b>	<b>\$ 667,320</b>	<b>\$ 700,525</b>	<b>\$ 702,000</b>	<b>\$ 34,680</b>	<b>5.2%</b>
<b>Percent of Safety Management Fund</b>	<b>83.2%</b>	<b>81.6%</b>	<b>81.6%</b>	<b>82.9%</b>	<b>82.3%</b>		





**Insurance Coverages**

General Liability	\$2,000,000 occurrence \$4,000,000 aggregate \$1,000 deductible per occurrence \$28,615 premium
Errors & Omissions Liability	\$5,000,000 each wrongful act \$10,000,000 aggregate \$25,000 deductible per occurrence \$41,830 premium
Law Enforcement Liability	\$1,000,000 occurrence \$3,000,000 aggregate \$5,000 deductible per occurrence \$47,487 premium
Fleet Liability	\$2,000,000 occurrence \$1,000,000 uninsured/underinsured motorist \$250 property damage deductible \$25,000 medical payment per person \$0 deductible on liability \$500 deductible each vehicle on auto physical damage \$10,000 deductible each occurrence on auto physical damage (maximum deductible for vehicle damage sustained in one occurrence, except damage from hail) \$25,000 deductible catastrophe \$211,695 premium
Cyber Liability	\$1,000,000 aggregate (information security & privacy liability; website content liability) \$25,000 aggregate (privacy breach response services-legal services/computer expert services/public relations and crisis management expenses) \$50,000 aggregate (regulatory defense & penalties, etc.) Premium included with General Liability Premium
Mobile Equipment	\$4,951,360 (per scheduled equipment) \$1,000,000 newly purchased equipment \$5,000 deductible per occurrence \$18,183 premium
Comprehensive Property Damage	\$168,764,149 combined building and contents \$500,000 loss of revenue and rental value \$168,764,149 earth movement & flood \$1,000,000 property in transit \$5,000 deductible per occurrence, except wind & hail \$25,000 deductible per occurrence on flood and earthquake \$340,910 premium



**Insurance Coverages - continued**

Electronic Data Processing Equipment	\$6,044,070 per scheduled equipment (replacement cost) \$250 deductible on computer equipment \$25,000 on flood & earthquake Premium included with Property Premium
Radio Towers	\$506,085 per scheduled equipment \$2,500 deductible Premium included with Property Premium
Crime Coverage	\$1,000,000 per occurrence \$2,500 deductible per occurrence Premium \$8,522
Boiler and Machinery	\$63,398,061 (per accident limit) Premium included in Blanket Property



## **Workers' Compensation Fund**

---

**This fund was created to account for transactions of a self-insured workers' compensation plan for City employees.**

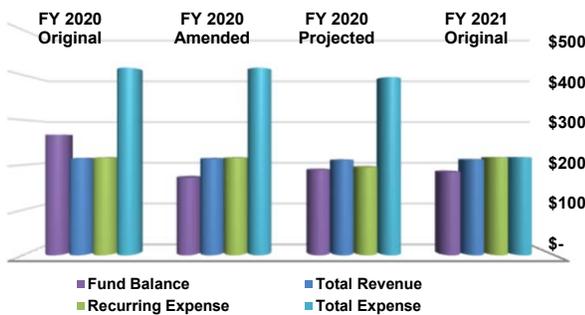
---



<b>WORKERS' COMPENSATION FUND PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION</b>	<b>Fiscal Year 2019-2020 Original Budget</b>	<b>Fiscal Year 2019-2020 Amended Budget</b>	<b>Fiscal Year 2019-2020 Projected Actual</b>	<b>Fiscal Year 2020-2021 Original Budget</b>	<b>Fiscal Year 2019-20 Amended vs. Projected Variance</b>	<b>Fiscal Year Original 2020-21 vs 2019-20 Variance</b>
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 468,914	\$ 373,196	\$ 373,196	\$ 188,762	\$ -	\$ (280,152)
Designated Working Capital	-	-	-	-	-	-
<b>Total Fund Balance, October 1</b>	<b>\$ 468,914</b>	<b>\$ 373,196</b>	<b>\$ 373,196</b>	<b>\$ 188,762</b>	<b>\$ -</b>	<b>\$ (280,152)</b>
<b>REVENUES:</b>						
Workers' Compensation Premium	\$ 205,000	\$ 205,000	\$ 205,000	\$ 205,000	\$ -	\$ -
Interest	8,900	8,900	5,345	6,500	(3,555)	(2,400)
Insurance Reimb. - Misc. Revenue	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 213,900</b>	<b>\$ 213,900</b>	<b>\$ 210,345</b>	<b>\$ 211,500</b>	<b>\$ (3,555)</b>	<b>\$ (2,400)</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 682,814</b>	<b>\$ 587,096</b>	<b>\$ 583,541</b>	<b>\$ 400,262</b>	<b>\$ (3,555)</b>	<b>\$ (282,552)</b>
<b>Expenses:</b>						
Workers' Compensation Premium	\$ 58,500	\$ 58,500	\$ 59,779	\$ 59,000	\$ 1,279	\$ 500
Workers' Compensation Claims	157,000	157,000	135,000	157,000	(22,000)	-
Transfer to Other Funds	200,000	200,000	200,000	-	-	(200,000)
<b>Total Expenses</b>	<b>\$ 415,500</b>	<b>\$ 415,500</b>	<b>\$ 394,779</b>	<b>\$ 216,000</b>	<b>\$ (20,721)</b>	<b>\$ (199,500)</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 267,314	\$ 171,596	\$ 188,762	\$ 184,262	\$ 17,166	\$ (83,052)
<b>Total Working Capital, September 30</b>	<b>\$ 267,314</b>	<b>\$ 171,596</b>	<b>\$ 188,762</b>	<b>\$ 184,262</b>	<b>\$ 17,166</b>	<b>\$ (83,052)</b>
<b>Months of Reserves</b>	<b>8</b>	<b>5</b>	<b>6</b>	<b>10</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expenses will be funded with Fund Balance (excess amount over the minimum Fund Balance requirement).



City of Victoria Internal Service Charges to Other Funds For The Corresponding Fiscal Year Presented	Fiscal Year 2019-2020		Fiscal Year 2020-2021	
	Original	%	Original	%
BES - Repairs	\$ 300,000	4.35%	\$ 300,000	4.08%
BES - Overhead	250,000	3.62%	250,000	3.40%
BES - Fleet Services	1,271,748	18.44%	1,317,737	17.92%
BES - Fleet Insurance	221,482	3.21%	204,000	2.77%
BES - Motorpool	4,172	0.06%	1,000	0.01%
BES - Capital Replacement	1,753,670	25.42%	1,227,199	16.69%
BES - Vehicle Lease	68,235	0.99%	74,314	1.01%
BES - Building Services Overhead	-	0.00%	372,839	5.07%
BES - Building Services Maintenance Charges	-	0.00%	164,823	2.24%
BES - Custodial Services Overhead	-	0.00%	202,909	2.76%
Information Technology - Overhead	1,296,198	18.79%	1,727,407	23.49%
Radio Systems - Overhead	95,790	1.39%	30,318	0.41%
Radio Systems - Radio Maintenance	185,896	2.69%	185,896	2.53%
Purchasing - Overhead	233,584	3.39%	202,204	2.75%
Print Shop - Overhead	120,184	1.74%	6,184	0.08%
Safety Management - Overhead	235,000	3.41%	185,000	2.52%
Safety Management - Insurance	657,319	9.53%	695,500	9.46%
Workers' Compensation - Overhead	205,000	2.97%	205,000	2.79%
<b>Total City of Victoria Internal Service Charges to Other Funds:</b>	<b>\$ 6,898,278</b>		<b>\$ 7,352,330</b>	
<b>Total Workers' Compensation Fund Portion of Internal Service Charges to Other Funds:</b>	<b>\$ 205,000</b>	<b>2.97%</b>	<b>\$ 205,000</b>	<b>2.79%</b>



**WORKERS' COMPENSATION FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year 2019-2020 Amended	Fiscal Year 2019-2020 Projected	Variance	Comments
1. Interest	\$ 8,900	\$ 5,345	\$ (3,555)	Mainly due to the economic effect of COVID-19.
2. Net Other Revenues	205,000	205,000	-	
<b>Total:</b>	<b>\$ 213,900</b>	<b>\$ 210,345</b>	<b>\$ (3,555)</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year 2019-2020 Amended	Fiscal Year 2019-2020 Projected	Variance	Comments
1. Workers' Compensation Claims	\$ 157,000	\$ 135,000	\$ (22,000)	Based on current trends.
2. Net Other Expenses	258,500	259,779	1,279	
<b>Total:</b>	<b>\$ 415,500</b>	<b>\$ 394,779</b>	<b>\$ (20,721)</b>	

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year 2019-2020 Original	Fiscal Year 2020-2021 Original	Variance	Comments
1. Interest	\$ 8,900	\$ 6,500	\$ (2,400)	Based on current trend mainly due to the economic effect of COVID-19.
2. Net Other Revenues	205,000	205,000	-	
<b>Total:</b>	<b>\$ 213,900</b>	<b>\$ 211,500</b>	<b>\$ (2,400)</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year 2019-2020 Original	Fiscal Year 2020-2021 Original	Variance	Comments
1. Transfer to Other Funds	\$ 200,000	\$ -	\$ (200,000)	Due to FY 2020 one-time return of working capital.
2. Net Other Expenses	215,500	216,000	500	
<b>Total:</b>	<b>\$ 415,500</b>	<b>\$ 216,000</b>	<b>\$ (199,500)</b>	



**WORKERS' COMPENSATION FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL POSITION**

	Fiscal Year 2016-2017 Original Budget	Fiscal Year 2017-2018 Original Budget	Fiscal Year 2018-2019 Original Budget	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2020-2021 Original Budget
<b>BUDGETARY BASELINE ANALYSIS:</b>					
Workers' Compensation Premium	\$ 54,000	\$ 58,500	\$ 56,000	\$ 58,500	\$ 59,000
Workers' Compensation Claims	240,000	215,000	157,000	157,000	157,000
Transfer to Other Funds	-	-	-	200,000	-
<b>Total Budgeted Expenses:</b>	<b>\$ 294,000</b>	<b>\$ 273,500</b>	<b>\$ 213,000</b>	<b>\$ 415,500</b>	<b>\$ 216,000</b>
<b>One-Time Expenses:</b>					
Workers' Compensation Premium	\$ -	\$ -	\$ -	\$ -	\$ -
Workers' Compensation Claims	-	-	-	-	-
Transfer to Other Funds	-	-	-	200,000	-
<b>Total One-Time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ -</b>
<b>Recurring Baseline Budget:</b>					
Workers' Compensation Premium	\$ 54,000	\$ 58,500	\$ 56,000	\$ 58,500	\$ 59,000
Workers' Compensation Claims	240,000	215,000	157,000	157,000	157,000
Transfer to Other Funds	-	-	-	-	-
<b>Total Baseline Expenses:</b>	<b>\$ 294,000</b>	<b>\$ 273,500</b>	<b>\$ 213,000</b>	<b>\$ 215,500</b>	<b>\$ 216,000</b>

**BALANCED BUDGET ANALYSIS:**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance
Total Expense	\$ 415,500	\$ 415,500	\$ 394,779	\$ 216,000	\$ (199,500)
Total One-Time Expense	(200,000)	(200,000)	(200,000)	-	200,000
Total Carryover Encumbrance	-	-	-	-	-
<b>Total Recurring Expense</b>	<b>\$ 215,500</b>	<b>\$ 215,500</b>	<b>\$ 194,779</b>	<b>\$ 216,000</b>	<b>\$ 500</b>
Total Revenue	\$ 213,900	\$ 213,900	\$ 210,345	\$ 211,500	\$ (2,400)
Total One-Time Revenue	-	-	\$ -	-	-
<b>Total Recurring Revenue</b>	<b>\$ 213,900</b>	<b>\$ 213,900</b>	<b>\$ 210,345</b>	<b>\$ 211,500</b>	<b>\$ (2,400)</b>
<b>Recurring Revenue ≥ Recurring Exp.</b>	<b>\$ (1,600)</b>	<b>\$ (1,600)</b>	<b>\$ 15,566</b>	<b>\$ (4,500)</b>	<b>\$ (2,900)</b>

\*Fiscal Year 2021 projects a decrease in working capital balance, while maintaining an adequate level.

**MINIMUM WORKING CAPITAL ANALYSIS:**

Total Working Capital, September 30	\$ 267,314	\$ 171,596	\$ 188,762	\$ 184,262	\$ (83,052)
Total Minimum Working Capital, Sept. 30	34,625	34,625	32,898	18,000	(16,625)
<b>Total Excess Working Capital, Sept. 30</b>	<b>\$ 232,689</b>	<b>\$ 136,971</b>	<b>\$ 155,864</b>	<b>\$ 166,262</b>	<b>\$ (66,427)</b>



**WORKERS' COMPENSATION FUND - REVENUE DETAIL**

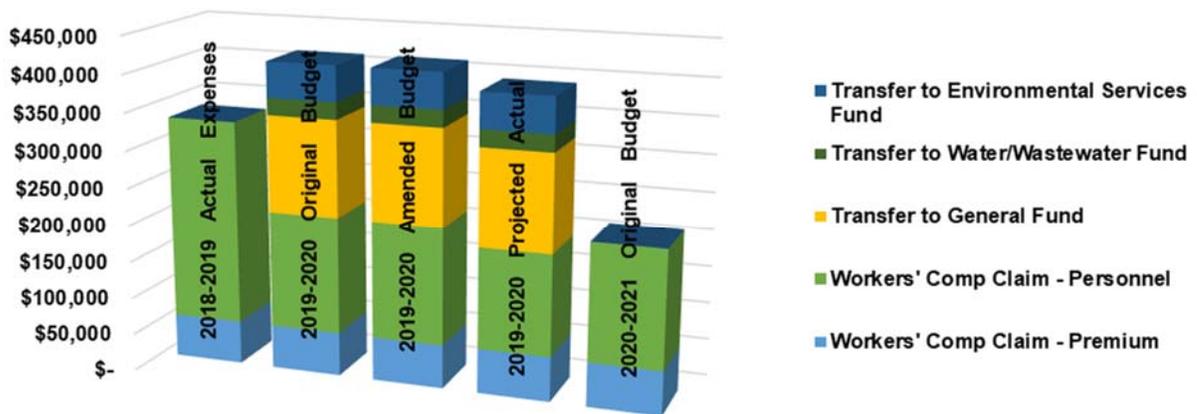
	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Charges for Services:</b>							
Workers' Compensation Premium	\$ 205,000	\$ 205,000	\$ 205,000	\$ 205,000	\$ 205,000	\$ -	0.0%
<b>Charges for Services Sub-total:</b>	<b>\$ 205,000</b>	<b>\$ 205,000</b>	<b>\$ 205,000</b>	<b>\$ 205,000</b>	<b>\$ 205,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Miscellaneous:</b>							
Interest Revenue	\$ 8,882	\$ 8,900	\$ 8,900	\$ 5,345	\$ 6,500	\$ (2,400)	-27.0%
Miscellaneous Revenue	6,675	-	-	-	-	-	0.0%
<b>Miscellaneous Sub-total:</b>	<b>\$ 15,557</b>	<b>\$ 8,900</b>	<b>\$ 8,900</b>	<b>\$ 5,345</b>	<b>\$ 6,500</b>	<b>\$ (2,400)</b>	<b>-27.0%</b>
<b>Total Workers' Compensation Fund Revenues:</b>	<b>\$ 220,557</b>	<b>\$ 213,900</b>	<b>\$ 213,900</b>	<b>\$ 210,345</b>	<b>\$ 211,500</b>	<b>\$ (2,400)</b>	<b>-1.1%</b>
<b>One-time Revenues:</b>							
No One-time Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Recurring Revenues:</b>	<b>\$ 220,557</b>	<b>\$ 213,900</b>	<b>\$ 213,900</b>	<b>\$ 210,345</b>	<b>\$ 211,500</b>	<b>\$ (2,400)</b>	<b>-1.1%</b>



The Workers' Compensation Fund accounts for transactions of a self-insured workers' compensation plan for City employees.

**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expenses	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Expenses</b>							
Workers' Comp Claim - Premium	\$ 58,214	\$ 58,500	\$ 58,500	\$ 59,779	\$ 59,000	\$ 500	0.9%
Workers' Comp Claim - Personnel	274,375	157,000	157,000	135,000	157,000	-	0.0%
Transfer to General Fund	-	129,821	129,821	129,821	-	(129,821)	-100.0%
Transfer to Water/Wastewater Fund	-	22,822	22,822	22,822	-	(22,822)	-100.0%
Transfer to Environmental Services Fund	-	47,357	47,357	47,357	-	(47,357)	-100.0%
<b>Total Workers' Comp Plan Expenses:</b>	<b>\$ 332,589</b>	<b>\$ 415,500</b>	<b>\$ 415,500</b>	<b>\$ 394,779</b>	<b>\$ 216,000</b>	<b>\$ (199,500)</b>	<b>-48.0%</b>
<b>One-time Expenses:</b>							
Transfer to Other Funds	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ (200,000)	-100.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ (200,000)</b>	<b>-100.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>48.1%</b>	<b>48.1%</b>	<b>50.7%</b>	<b>0.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 332,589</b>	<b>\$ 215,500</b>	<b>\$ 215,500</b>	<b>\$ 194,779</b>	<b>\$ 216,000</b>	<b>\$ 500</b>	<b>0.2%</b>
<b>Percent of Workers' Compensation Fund:</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		





## Health Plan Fund

---

**The Health Plan Fund was created to provide accounting for transactions of a self-insured health insurance plan for City employees, employee dependents, and retirees.**

---

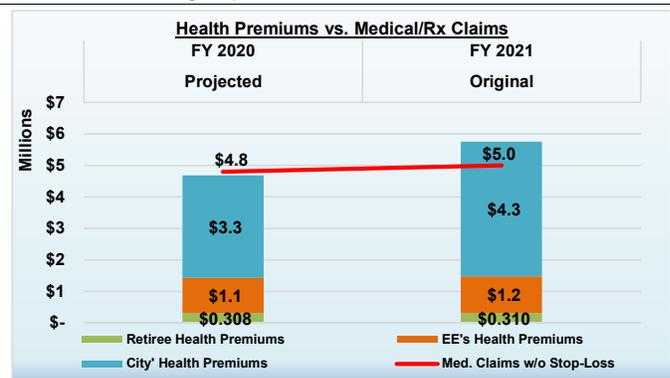
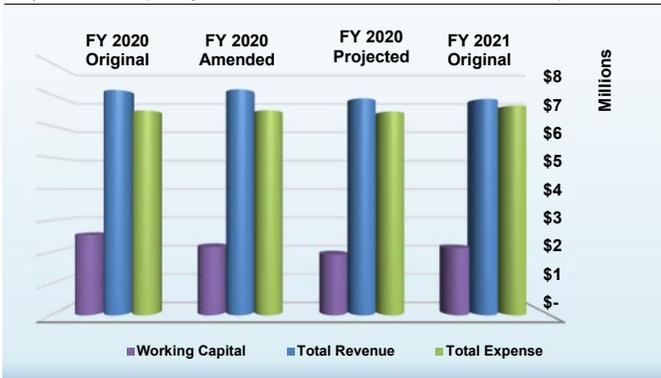


**HEALTH PLAN FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL BALANCE  
POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 1,892,346	\$ 1,503,303	\$ 1,503,303	\$ 1,921,648	\$ -	\$ 29,302
Reserved for Encumbrances	-	5,925	5,925	-	-	-
<b>Total Working Capital, October 1</b>	<b>\$ 1,892,346</b>	<b>\$ 1,509,228</b>	<b>\$ 1,509,228</b>	<b>\$ 1,921,648</b>	<b>\$ -</b>	<b>\$ 29,302</b>
<b>REVENUES:</b>						
City's Premiums	\$ 3,621,177	\$ 3,639,545	\$ 3,639,545	\$ 4,655,317	\$ -	\$ 1,034,140
Employee Premiums	1,672,650	1,672,650	1,382,450	1,445,600	(290,200)	(227,050)
Retiree Premiums	353,600	353,600	344,610	347,200	(8,990)	(6,400)
Health Cobra Premiums	-	-	5,988	4,000	5,988	4,000
Excess Stop-Loss Reimb.	175,000	175,000	175,000	175,000	-	-
Drugs Refunds & Rebates	-	-	16,849	-	16,849	-
Transfer from Other Funds - OPEB	200,000	200,000	200,000	200,000	-	-
Transfer from Other Funds - WC/HSA	1,080,000	1,080,000	1,080,000	-	-	(1,080,000)
Interest Income	27,000	27,000	17,900	20,000	(9,100)	(7,000)
Miscellaneous	2,000	2,000	2,321	1,500	321	(500)
<b>Total Revenues</b>	<b>\$ 7,131,427</b>	<b>\$ 7,149,795</b>	<b>\$ 6,864,664</b>	<b>\$ 6,848,617</b>	<b>\$ (285,131)</b>	<b>\$ (282,810)</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 9,023,773</b>	<b>\$ 8,659,023</b>	<b>\$ 8,373,892</b>	<b>\$ 8,770,265</b>	<b>\$ (285,131)</b>	<b>\$ (253,508)</b>
<b>EXPENSES:</b>						
Medical Claims	\$ 4,938,000	\$ 4,886,400	\$ 4,795,000	\$ 4,997,900	\$ (91,400)	\$ 59,900
Dental Claims	272,000	272,000	237,850	244,986	(34,150)	(27,015)
Plan Administration Services	123,300	123,300	122,105	120,600	(1,195)	(2,700)
Retiree Insurance Supplement	285,000	285,000	314,514	315,000	29,514	30,000
Wellness Programs	14,000	14,000	8,000	14,000	(6,000)	-
Professional Services	83,600	141,125	141,225	127,200	100	43,600
Stop Loss Premium	490,000	490,000	578,800	619,200	88,800	129,200
OPEB Trust	200,000	200,000	200,000	200,000	-	-
Health Savings Account Program	80,000	80,000	54,750	-	(25,250)	(80,000)
<b>Total Expenses</b>	<b>\$ 6,485,900</b>	<b>\$ 6,491,825</b>	<b>\$ 6,452,244</b>	<b>\$ 6,638,886</b>	<b>\$ (39,581)</b>	<b>\$ 152,986</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 2,537,873	\$ 2,167,198	\$ 1,921,648	\$ 2,131,379	\$ (245,550)	\$ (406,494)
<b>Total Working Capital, September 30</b>	<b>\$ 2,537,873</b>	<b>\$ 2,167,198</b>	<b>\$ 1,921,648</b>	<b>\$ 2,131,379</b>	<b>\$ (245,550)</b>	<b>\$ (406,494)</b>
<b>Months of Reserves</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>4</b>		

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendment
- 2) The discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance.



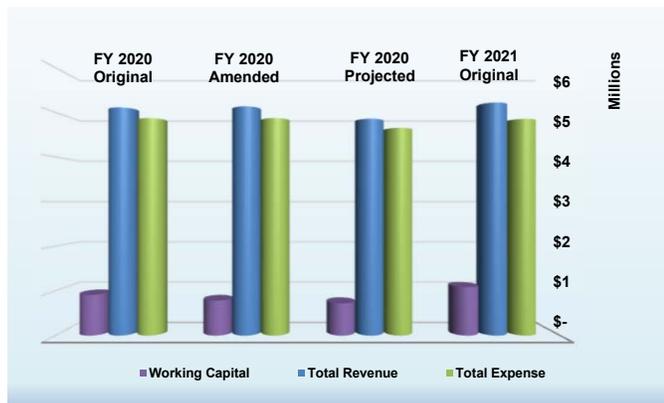


**HEALTH PLAN FUND - EMPLOYEE HEALTH  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL BALANCE  
POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 672,078	\$ 519,928	\$ 519,928	\$ 723,229	\$ -	\$ 51,151
Reserved Working Capital	-	-	-	-	-	-
<b>Total Working Capital, October 1</b>	<b>\$ 672,078</b>	<b>\$ 519,928</b>	<b>\$ 519,928</b>	<b>\$ 723,229</b>	<b>\$ -</b>	<b>\$ 51,151</b>
<b>REVENUES</b>						
<b>Charges for Services</b>						
Health - City	\$ 2,912,310	\$ 2,935,832	\$ 2,935,832	\$ 3,844,679	\$ -	\$ 932,369
Health - Employee	1,409,200	1,409,200	1,119,000	1,170,000	(290,200)	(239,200)
Health - Cobra	-	-	5,988	4,000	5,988	4,000
Reimb Excess Stop Loss	175,000	175,000	175,000	175,000	-	-
Refunds and Drug Rebates	-	-	16,849	-	16,849	-
Miscellaneous	2,000	2,000	2,321	1,500	321	(500)
Interest Income	27,000	27,000	17,900	20,000	(9,100)	(7,000)
Transfer from Other Funds - W.C.	500,000	500,000	500,000	-	-	(500,000)
Transfer from Other Funds - H.S.A.	80,000	80,000	80,000	-	-	(80,000)
<b>Total Revenues</b>	<b>\$ 5,105,510</b>	<b>\$ 5,129,032</b>	<b>\$ 4,852,891</b>	<b>\$ 5,215,179</b>	<b>\$ (276,141)</b>	<b>\$ 109,669</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 5,777,588</b>	<b>\$ 5,648,960</b>	<b>\$ 5,372,819</b>	<b>\$ 5,938,408</b>	<b>\$ (276,141)</b>	<b>\$ 160,820</b>
<b>EXPENSES</b>						
Employee Medical Claims	\$ 4,112,000	\$ 4,060,400	\$ 3,785,000	\$ 4,012,100	\$ (275,400)	\$ (99,900)
Health Saving Account Program	80,000	80,000	54,750	-	(25,250)	(80,000)
Professional Services	60,000	111,600	111,600	96,000	-	36,000
Plan Administration Fee	19,000	19,000	18,700	17,300	(300)	(1,700)
Claim Administrator Fee	68,400	68,400	69,040	68,400	640	-
Disease Management	-	-	-	-	-	-
Wellness Program	14,000	14,000	8,000	14,000	(6,000)	-
Federal Healthcare Reform	-	-	-	-	-	-
Benefits Tech Services	23,600	23,600	23,700	23,700	100	100
Stop Loss Premium	490,000	490,000	578,800	619,200	88,800	129,200
<b>Total Expenses</b>	<b>\$ 4,867,000</b>	<b>\$ 4,867,000</b>	<b>\$ 4,649,590</b>	<b>\$ 4,850,700</b>	<b>\$ (217,410)</b>	<b>\$ (16,300)</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 910,588	\$ 781,960	\$ 723,229	\$ 1,087,708	\$ (58,731)	\$ 177,120
Reserved Working Capital	-	-	-	-	-	-
<b>Total Working Capital, September 30</b>	<b>\$ 910,588</b>	<b>\$ 781,960</b>	<b>\$ 723,229</b>	<b>\$ 1,087,708</b>	<b>\$ (58,731)</b>	<b>\$ 177,120</b>

**Notes:**

1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.



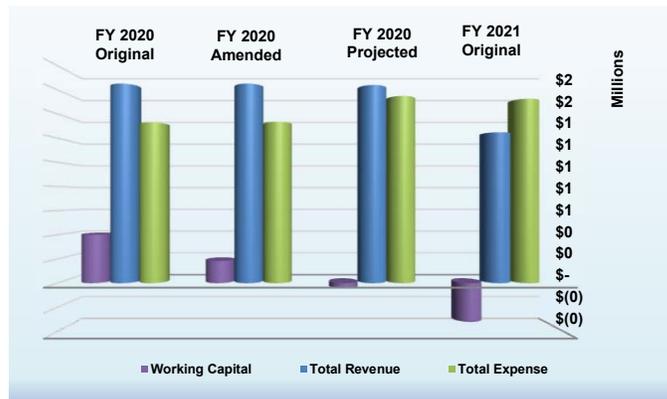


**HEALTH PLAN FUND - RETIREE HEALTH  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL BALANCE  
POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 79,014	\$ (137,902)	\$ (137,902)	\$ (41,882)	\$ -	\$ (120,896)
Reserved Working Capital	-	5,925	5,925	-	-	-
<b>Total Working Capital, October 1</b>	<b>\$ 79,014</b>	<b>\$ (131,977)</b>	<b>\$ (131,977)</b>	<b>\$ (41,882)</b>	<b>\$ -</b>	<b>\$ (120,896)</b>
<b>REVENUES</b>						
<b>Charges for Services</b>						
Health - Retiree - City	\$ 629,694	\$ 629,694	\$ 629,694	\$ 737,546	\$ -	\$ 107,852
Health - Retiree	320,000	320,000	308,100	310,000	(11,900)	(10,000)
Transfer from Other Funds - OPEB	200,000	200,000	200,000	200,000	-	-
Transfer from Other Funds - WC	500,000	500,000	500,000	-	-	(500,000)
<b>Total Revenues</b>	<b>\$ 1,649,694</b>	<b>\$ 1,649,694</b>	<b>\$ 1,637,794</b>	<b>\$ 1,247,546</b>	<b>\$ (11,900)</b>	<b>\$ (402,148)</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 1,728,708</b>	<b>\$ 1,517,717</b>	<b>\$ 1,505,817</b>	<b>\$ 1,205,664</b>	<b>\$ (11,900)</b>	<b>\$ (523,044)</b>
<b>EXPENDITURES</b>						
Retiree Medical Claims	\$ 826,000	\$ 826,000	\$ 1,010,000	\$ 985,800	\$ 184,000	\$ 159,800
Retiree Medical Insurance	285,000	285,000	314,514	315,000	29,514	30,000
Professional Services	-	5,925	5,925	7,500	-	7,500
Plan Administration Fee	17,100	17,100	17,260	17,100	160	-
OPEB Trust	200,000	200,000	200,000	200,000	-	-
<b>Total Expenditures</b>	<b>\$ 1,328,100</b>	<b>\$ 1,334,025</b>	<b>\$ 1,547,699</b>	<b>\$ 1,525,400</b>	<b>\$ 213,674</b>	<b>\$ 197,300</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 400,608	\$ 183,692	\$ (41,882)	\$ (319,736)	\$ (225,574)	\$ (720,344)
Reserved Working Capital	-	-	-	-	-	-
<b>Total Working Capital, September 30</b>	<b>\$ 400,608</b>	<b>\$ 183,692</b>	<b>\$ (41,882)</b>	<b>\$ (319,736)</b>	<b>\$ (225,574)</b>	<b>\$ (720,344)</b>

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance.



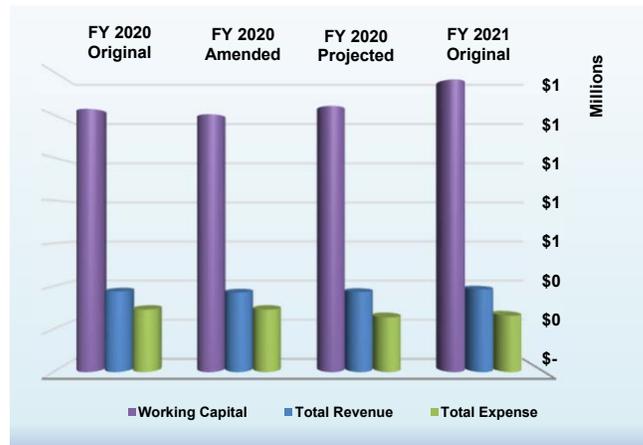


**HEALTH PLAN FUND - DENTAL  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL BALANCE  
POSITION**

	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 2019-20 Amended vs. Projected Variance	Fiscal Year Original 2020-21 vs 2019-20 Variance
<b>BEGINNING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 1,141,254	\$ 1,121,277	\$ 1,121,277	\$ 1,240,301	\$ -	\$ 99,047
Reserved Working Capital	-	-	-	-	-	-
<b>TOTAL WORKING CAPITAL, OCTOBER 1</b>	<b>\$ 1,141,254</b>	<b>\$ 1,121,277</b>	<b>\$ 1,121,277</b>	<b>\$ 1,240,301</b>	<b>\$ -</b>	<b>\$ 99,047</b>
<b>REVENUES</b>						
<b>Charges for Services</b>						
Dental - City	\$ 79,173	\$ 74,019	\$ 74,019	\$ 73,092	\$ -	\$ (6,081)
Dental - Employee	263,450	263,450	263,450	275,600	-	12,150
Dental - Retiree	33,600	33,600	36,510	37,200	2,910	3,600
Dental - Cobra	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 376,223</b>	<b>\$ 371,069</b>	<b>\$ 373,979</b>	<b>\$ 385,892</b>	<b>\$ 2,910</b>	<b>\$ 9,669</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 1,517,477</b>	<b>\$ 1,492,346</b>	<b>\$ 1,495,256</b>	<b>\$ 1,626,193</b>	<b>\$ 2,910</b>	<b>\$ 108,716</b>
<b>EXPENDITURES</b>						
Dental Claims - Employee	\$ 250,000	\$ 250,000	\$ 213,050	\$ 219,442	\$ (36,950)	\$ (30,559)
Dental Claims - Retiree	22,000	22,000	24,800	25,544	2,800	3,544
Dental Claims Administration Fees	18,800	18,800	17,105	17,800	(1,695)	(1,000)
<b>Total Expenditures</b>	<b>\$ 290,800</b>	<b>\$ 290,800</b>	<b>\$ 254,955</b>	<b>\$ 262,786</b>	<b>\$ (35,845)</b>	<b>\$ (28,015)</b>
<b>ENDING WORKING CAPITAL</b>						
Undesignated Working Capital	\$ 1,226,677	\$ 1,201,546	\$ 1,240,301	\$ 1,363,407	\$ 38,755	\$ 136,730
Reserved Working Capital	-	-	-	-	-	-
<b>Total Working Capital, September 30</b>	<b>\$ 1,226,677</b>	<b>\$ 1,201,546</b>	<b>\$ 1,240,301</b>	<b>\$ 1,363,407</b>	<b>\$ 38,755</b>	<b>\$ 136,730</b>

**Notes:**

- 1) Fiscal Year 2019-20 beginning Amended Budget is adjusted for actual audited amounts, encumbrances, and Council approved budget amendments.
- 2) The discrepancy between Total Revenue and Total Expense will be funded with Working Capital Balance.





**HEALTH PLAN FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL BALANCE POSITION**

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020 Amended	2019-2020 Projected		
1. Employee Premiums	\$ 1,672,650	\$ 1,382,450	\$ (290,200)	• Due to vacancies and employees opting out of the City's health plan.
2. Net Other Revenue	5,477,145	5,482,214	5,069	
<b>Total:</b>	<b>\$ 7,149,795</b>	<b>\$ 6,864,664</b>	<b>\$ (285,131)</b>	

**EXPENSE VARIANCE COMMENTS:**

Expense Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020 Amended	2019-2020 Projected		
1. Medical Claims	\$ 4,886,400	\$ 4,795,000	\$ (91,400)	• Retirees medical claims are projected to come in over budget.
2. Dental Claims	272,000	237,850	(34,150)	• Dental claims are projected to come in under budget, net result from employees and retiree dental claims.
3. Retiree Ins. Suppleme	285,000	314,514	29,514	• Due to an increase in retirees who reaches 65. Once a retiree reach 65, the retiree is placed in a Retiree Exchange System and a Health Reimbursement Account is established - the retiree would be empowered to direct their own health care and choose a plan on the exchange that works for their individual needs, while at the same time reducing the City's medical liability.
4. Stop Loss Premium	490,000	578,800	88,800	• Due to a change in stop loss insurance coverage, stop loss premium increased.
5. Net Other Expenses	558,425	\$ 526,080	(32,345)	
<b>Total:</b>	<b>\$ 6,491,825</b>	<b>\$ 6,452,244</b>	<b>\$ (39,581)</b>	



**HEALTH PLAN FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL BALANCE POSITION**

**REVENUE VARIANCE COMMENTS:**

Revenue Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020	2020-2021		
	Original	Original		
1. City's Premiums	\$ 3,621,177	\$ 4,655,317	\$ 1,034,140	• City's premiums contribution were increased, per Lockton's study.
2. Employee Premiums	\$ 1,672,650	\$ 1,445,600	(227,050)	• Staff is assuming certain level of vacancies in FY 2021.
3. Retiree Premiums	\$ 353,600	\$ 347,200	(6,400)	• Retiree premiums were increased January 1, 2020 (9 months); this amount represents the remaining 3 months of a calendar year.
4. WC/HSA Transfer	\$ 1,080,000	\$ -	(1,080,000)	• The variance is associated to FY 2020 one time transfer of funds, from various City Funds, to "shore-up" Health Plan Fund working capital balance and to establish a 2020 Health Saving Account Program.
2. Net Other Revenue	404,000	400,500	(3,500)	
<b>Total:</b>	<b>\$ 7,131,427</b>	<b>\$ 6,848,617</b>	<b>\$ (282,810)</b>	

**EXPENSE VARIANCE COMMENTS:**

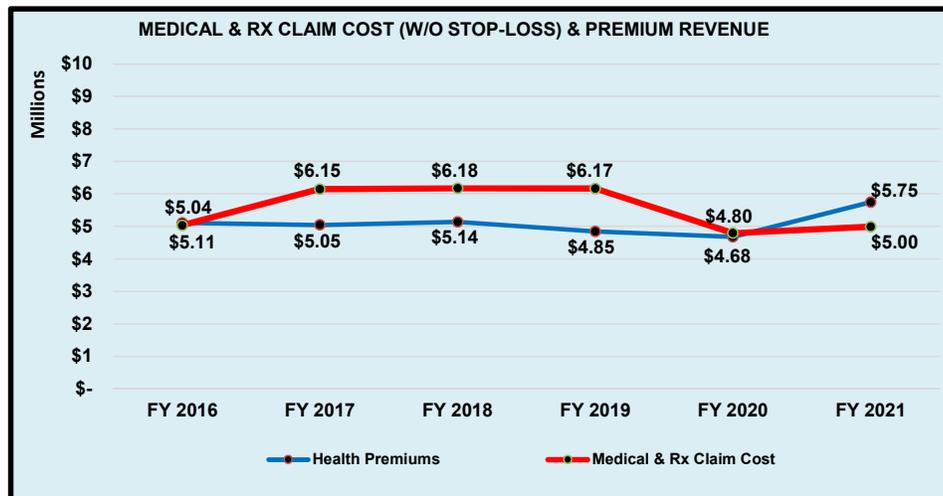
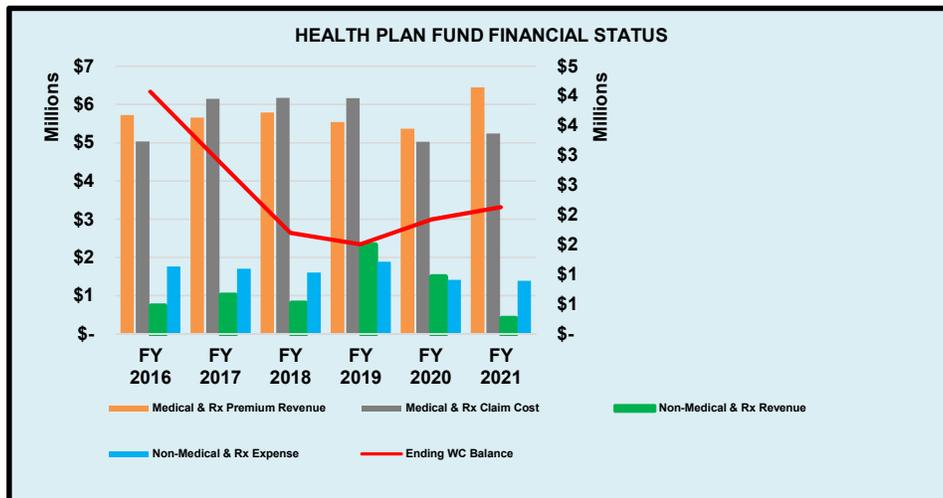
Expense Categories	Fiscal Year	Fiscal Year	Variance	Comments
	2019-2020	2020-2021		
	Original	Original		
1. Medical Claims	\$ 4,938,000	\$ 4,997,900	\$ 59,900	• Staff is assuming a 1% increase in medical claim expense, based upon FY 2020 projected medical claim expense.
2. Retiree Ins. Suppleme	285,000	315,000	30,000	• Due to an increase in retirees who reach 65. Once a retiree reach 65, the retiree is placed in a Retiree Exchange System and a Health Reimbursement Account is established - the retiree would be empowered to direct their own health care and choose a plan on the exchange that works for their individual needs, while at the same time reducing the City's medical liability.
3. Professional Services	83,600	127,200	43,600	• The variance is associated to the City's new health consultant, Lockton LLC
4. Stop Loss Premium	490,000	619,200	129,200	• The variance is associated to the City's new stop loss insurance, which includes an expanded coverage limits.
5. Health Saving Account	80,000	-	(80,000)	• In FY 2020, the Health Saving Account Program was extended to those employees who were hired during the first quarter of FY 2020.
6. Net Other Expenses	609,300	\$ 579,586	(29,715)	
<b>Total:</b>	<b>\$ 6,485,900</b>	<b>\$ 6,638,886</b>	<b>\$ 152,986</b>	



**HEALTH PLAN FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL BALANCE POSITION**

**HEALTH PLAN FUND FINANCIAL STATUS:**

	Fiscal Year 2015-2016 Actual	Fiscal Year 2016-2017 Actual	Fiscal Year 2017-2018 Actual	Fiscal Year 2018-2019 Actual	Fiscal Year 2019-2020 Projected	Fiscal Year 2020-2021 Original
<b>Beginning Working Capital Balance, Oct. 1</b>	\$ 4,426,721	\$ 4,071,685	\$ 2,880,973	\$ 1,699,413	\$ 1,509,228	\$ 1,921,648
<b>Revenues:</b>						
Medical & Rx Premium Revenue	\$ 5,726,143	\$ 5,661,395	\$ 5,798,514	\$ 5,548,100	\$ 5,366,605	\$ 6,448,117
Non-Medical & Rx Revenue	726,577	1,014,506	803,371	2,324,598	1,498,059	400,500
<b>Total Revenue</b>	<b>\$ 6,452,720</b>	<b>\$ 6,675,901</b>	<b>\$ 6,601,885</b>	<b>\$ 7,872,698</b>	<b>\$ 6,864,664</b>	<b>\$ 6,848,617</b>
<b>Expenses:</b>						
Medical & Rx Claims Expense	\$ 5,035,558	\$ 6,153,730	\$ 6,176,141	\$ 6,170,622	\$ 5,032,850	\$ 5,242,886
Non-Medical & Rx Expense	1,772,198	1,712,883	1,607,304	1,892,261	1,419,394	1,396,000
<b>Total Expenses:</b>	<b>\$ 6,807,756</b>	<b>\$ 7,866,613</b>	<b>\$ 7,783,445</b>	<b>\$ 8,062,883</b>	<b>\$ 6,452,244</b>	<b>\$ 6,638,886</b>
<b>Ending Working Capital Balance, Sept. 30</b>	<b>\$ 4,071,685</b>	<b>\$ 2,880,973</b>	<b>\$ 1,699,413</b>	<b>\$ 1,509,228</b>	<b>\$ 1,921,648</b>	<b>\$ 2,131,379</b>





**HEALTH PLAN FUND  
PRO FORMA SCHEDULE OF  
WORKING CAPITAL BALANCE POSITION  
HEALTH PLAN PREMIUM RATES:**

Based on "Actual" Enrollment	Lockton's Actuarial COV Monthly Proposed Premiums	COV Current Monthly Premiums	COV Monthly Premium Increase	COV % Premium Increase	Lockton's Actuarial COV Annual Proposed Funding
<b>Rate Tiers:</b>	<b>HDHP 1</b>	<b>HDHP 1</b>			
Employee Only	\$ 638.17	\$ 590.02	\$ 48.15	8.16%	\$ 356,186
Employee + Spouse	\$ 1,340.15	\$ 1,087.10	\$ 253.05	23.28%	\$ 36,219
Employee + Child(ren)	\$ 1,238.05	\$ 1,013.96	\$ 224.09	22.10%	\$ 52,244
Employee + Family	\$ 1,997.47	\$ 1,200.36	\$ 797.11	66.41%	\$ 15,584
	<b>HDHP 2</b>	<b>HDHP 2</b>			
Employee Only	\$ 629.63	\$ 541.46	\$ 88.17	16.28%	\$ 1,638,649
Employee + Spouse	\$ 1,322.22	\$ 937.25	\$ 384.97	41.07%	\$ 212,993
Employee + Child(ren)	\$ 1,221.48	\$ 906.15	\$ 315.33	34.80%	\$ 437,421
Employee + Family	\$ 1,970.74	\$ 1,020.28	\$ 950.46	93.16%	\$ 795,635
				<b>Sub-total:</b>	<b>\$ 3,544,931</b>
	<b>Ret. HDHP 1</b>	<b>Ret. HDHP 1</b>			
Retiree Only	\$ 928.20	\$ 811.80	\$ 116.40	14.34%	\$ 68,192
Retiree + Spouse	\$ 1,949.23	\$ 1,283.02	\$ 666.21	51.93%	\$ 56,699
Retiree + Child(ren)	\$ 1,800.72	\$ 1,218.13	\$ 582.59	47.83%	\$ 13,171
Retiree + Family	\$ 2,905.28	\$ 1,354.73	\$ 1,550.55	114.45%	\$ 24,787
	<b>Ret. HDHP 2</b>	<b>Ret. HDHP 2</b>			
Retiree Only	\$ 915.23	\$ 732.88	\$ 182.35	24.88%	\$ 230,529
Retiree + Spouse	\$ 1,921.99	\$ 1,097.23	\$ 824.76	75.17%	\$ 156,581
Retiree + Child(ren)	\$ 1,775.55	\$ 1,047.06	\$ 728.49	69.57%	\$ 14,503
Retiree + Family	\$ 2,864.68	\$ 1,152.67	\$ 1,712.01	148.53%	\$ 157,831
				<b>Sub-total:</b>	<b>\$ 722,294</b>
<b>Funding needed from the COV to sustain the City's Self-Funded Health Plan, per Lockton Study:</b>					<b>\$ 4,267,225</b>
<b>City's Total Health Premium Contributions per FY 2020-21 Budget:</b>					<b>\$ 4,655,317</b>
<b>Less -City's Dental Premium Contributions:</b>					<b>\$ (73,092)</b>
<b>Less - City's Retiree 65 ≥ Insurance Supplement:</b>					<b>\$ (315,000)</b>
					<b>\$ 4,267,225</b>

Rate Tiers:	City's Premium	Employee / Retiree Premium	Total New Monthly Premium	Total Old Monthly Premium	City's Premium Increase	City's % Increase	Employee's Premium Increase
	<b>HDHP 1</b>	<b>HDHP 1</b>					
Employee Only	\$ 549.67	\$ 88.50	\$ 638.17	\$ 590.02	\$ 48.15	8.16%	\$ -
Employee + Spouse	\$ 754.57	\$ 585.58	\$ 1,340.15	\$ 1,087.10	\$ 253.05	23.28%	\$ -
Employee + Child(ren)	\$ 725.61	\$ 512.44	\$ 1,238.05	\$ 1,013.96	\$ 224.09	22.10%	\$ -
Employee + Family	\$ 1,298.63	\$ 698.84	\$ 1,997.47	\$ 1,200.36	\$ 797.11	66.41%	\$ -
	<b>HDHP 2</b>	<b>HDHP 2</b>					
Employee Only	\$ 548.41	\$ 81.22	\$ 629.63	\$ 541.46	\$ 88.17	16.28%	\$ -
Employee + Spouse	\$ 845.21	\$ 477.01	\$ 1,322.22	\$ 937.25	\$ 384.97	41.07%	\$ -
Employee + Child(ren)	\$ 775.57	\$ 445.91	\$ 1,221.48	\$ 906.15	\$ 315.33	34.80%	\$ -
Employee + Family	\$ 1,410.70	\$ 560.04	\$ 1,970.74	\$ 1,020.28	\$ 950.46	93.16%	\$ -
	<b>Ret. HDHP 1</b>	<b>Ret HDHP 2</b>					
Retiree Only	\$ 631.41	\$ 296.79	\$ 928.20	\$ 811.80	\$ 116.40	14.34%	\$ -
Retiree + Spouse	\$ 1,181.23	\$ 768.00	\$ 1,949.23	\$ 1,283.02	\$ 666.21	51.93%	\$ -
Retiree + Child(ren)	\$ 1,097.61	\$ 703.11	\$ 1,800.72	\$ 1,218.13	\$ 582.59	47.83%	\$ -
Retiree + Family	\$ 2,065.57	\$ 839.71	\$ 2,905.28	\$ 1,354.73	\$ 1,550.55	114.45%	\$ -
	<b>Ret. HDHP 1</b>	<b>Ret HDHP 2</b>					
Retiree Only	\$ 662.44	\$ 252.79	\$ 915.23	\$ 732.88	\$ 182.35	24.88%	\$ -
Retiree + Spouse	\$ 1,304.85	\$ 617.14	\$ 1,921.99	\$ 1,097.23	\$ 824.76	75.17%	\$ -
Retiree + Child(ren)	\$ 1,208.58	\$ 566.97	\$ 1,775.55	\$ 1,047.06	\$ 728.49	69.57%	\$ -
Retiree + Family	\$ 2,192.10	\$ 672.58	\$ 2,864.68	\$ 1,152.67	\$ 1,712.01	148.53%	\$ -



**HEALTH PLAN FUND - REVENUE DETAIL**

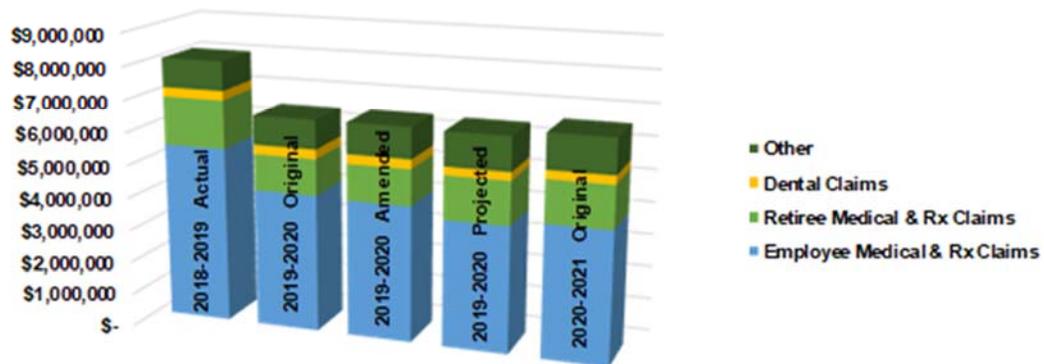
	Fiscal Year 2018-2019 Actual Revenues	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Health Insurance Premiums - Employee:</b>							
Health - City Premiums	\$ 2,861,513	\$ 2,912,310	\$ 2,935,832	\$ 2,935,832	\$ 3,844,679	\$ 932,369	32.0%
Health - Employee Premiums	1,349,748	1,409,200	1,409,200	1,119,000	1,170,000	(239,200)	-17.0%
Health Insurance - Cobra	-	-	-	5,988	4,000	4,000	100.0%
<b>Employee Sub-total:</b>	<b>\$ 4,211,261</b>	<b>\$ 4,321,510</b>	<b>\$ 4,345,032</b>	<b>\$ 4,060,820</b>	<b>\$ 5,018,679</b>	<b>\$ 697,169</b>	<b>16.1%</b>
<b>Health Insurance Premiums - Retiree:</b>							
Health - City Premiums	\$ 323,885	\$ 314,847	\$ 315,180	\$ 315,180	\$ 422,546	\$ 107,699	34.2%
Health - City Share - Retiree / Over 65	324,856	314,847	314,514	314,514	315,000	153	0.0%
Health - Retiree Premiums	314,317	320,000	320,000	308,100	310,000	(10,000)	-3.1%
<b>Retiree Sub-total:</b>	<b>\$ 963,058</b>	<b>\$ 949,694</b>	<b>\$ 949,694</b>	<b>\$ 937,794</b>	<b>\$ 1,047,546</b>	<b>\$ 97,852</b>	<b>10.3%</b>
<b>Dental Insurance Premiums:</b>							
Dental - City Premiums	\$ 79,328	\$ 79,173	\$ 74,019	\$ 74,019	\$ 73,092	\$ (6,081)	-7.7%
Dental - Employee Premiums	260,881	263,450	263,450	263,450	275,600	12,150	4.6%
Dental - Retiree Premiums	33,571	33,600	33,600	36,510	37,200	3,600	10.7%
Dental Insurance - Cobra	-	-	-	-	-	-	0.0%
<b>Miscellaneous Sub-total:</b>	<b>\$ 373,780</b>	<b>\$ 376,223</b>	<b>\$ 371,069</b>	<b>\$ 373,979</b>	<b>\$ 385,892</b>	<b>\$ 9,669</b>	<b>2.6%</b>
<b>Other:</b>							
Reimburse Excess Stop Loss	\$ 632,708	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ -	0.0%
Refunds and Drug Rebates	3,097	-	-	16,849	-	-	0.0%
Returned Check Fees	-	-	-	-	-	-	0.0%
Interest Income	27,174	27,000	27,000	17,900	20,000	(7,000)	-25.9%
Refunds & Miscellaneous Revenue	32,620	2,000	2,000	2,321	1,500	(500)	-25.0%
Transfers from Other Funds - OPEB	200,000	200,000	200,000	200,000	200,000	-	0.0%
Transfers from Other Funds - W.C.	1,000,000	1,000,000	1,000,000	1,000,000	-	(1,000,000)	-100.0%
Transfers from Other Funds - H.S.A.	429,000	80,000	80,000	80,000	-	(80,000)	-100.0%
<b>Other Sub-total:</b>	<b>\$ 2,324,599</b>	<b>\$ 1,484,000</b>	<b>\$ 1,484,000</b>	<b>\$ 1,492,071</b>	<b>\$ 396,500</b>	<b>\$ (1,087,500)</b>	<b>-73.3%</b>
<b>Total Health Plan Fund Revenues:</b>	<b>\$ 7,872,698</b>	<b>\$ 7,131,427</b>	<b>\$ 7,149,795</b>	<b>\$ 6,864,664</b>	<b>\$ 6,848,617</b>	<b>\$ (282,810)</b>	<b>-4.0%</b>
<b>One-time Revenues:</b>							
No One-time Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Revenues:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Recurring Revenues:</b>	<b>\$ 7,872,698</b>	<b>\$ 7,131,427</b>	<b>\$ 7,149,795</b>	<b>\$ 6,864,664</b>	<b>\$ 6,848,617</b>	<b>\$ (282,810)</b>	<b>-4.0%</b>



The Health Plan Fund was created to provide accounting for transactions of a self-insured health insurance plan for City employees, employee dependents, and retirees.

**Total Expenses for Corresponding Fiscal Year Presented**

	Fiscal Year 2018-2019 Actual Expense s	Fiscal Year 2019-2020 Original Budget	Fiscal Year 2019-2020 Amended Budget	Fiscal Year 2019-2020 Projected Actual	Fiscal Year 2020-2021 Original Budget	Fiscal Year 20-21 vs 19-20 Variance	Fiscal Year 20-21 vs 19-20 Percent
<b>Employee Medical &amp; Rx Claims</b>							
Medical Claims	\$ 4,941,291	\$ 4,112,000	\$ 4,060,400	\$ 3,785,000	\$ 4,012,100	\$ (99,900)	-2.4%
Health Savings Account	429,000	80,000	80,000	54,750	-	(80,000)	-100.0%
Employee Medical & Rx Claims Sub-total:	\$ 5,370,291	\$ 4,192,000	\$ 4,140,400	\$ 3,839,750	\$ 4,012,100	\$ (179,900)	-4.3%
<b>Retiree Medical &amp; Rx Claims</b>							
Medical Claims	\$ 1,229,331	\$ 826,000	\$ 826,000	\$ 1,010,000	\$ 985,800	\$ 159,800	19.3%
Medical Insurance (over 65)	282,859	285,000	285,000	314,514	315,000	30,000	10.5%
Retiree Medical & Rx Claims Sub-total:	\$ 1,512,190	\$ 1,111,000	\$ 1,111,000	\$ 1,324,514	\$ 1,300,800	\$ 189,800	17.1%
<b>Dental Claims</b>							
Dental Claims Payments - Employee	\$ 248,842	\$ 250,000	\$ 250,000	\$ 213,050	\$ 219,442	\$ (30,559)	-12.2%
Dental Claims Payments - Retiree	23,717	22,000	22,000	24,800	25,544	3,544	16.1%
Dental Claim Administration Fees	18,977	18,800	18,800	17,105	17,800	(1,000)	-5.3%
Dental Claims Sub-total:	\$ 289,536	\$ 290,800	\$ 290,800	\$ 254,955	\$ 262,786	\$ (28,015)	-9.6%
<b>Other</b>							
Professional Services	\$ 73,825	\$ 60,000	\$ 117,525	\$ 117,525	\$ 103,500	\$ 43,500	72.5%
Plan Administration Fees	18,528	19,000	19,000	18,700	17,300	(1,700)	-8.9%
Claim Administration Fees - Medical	75,703	85,500	85,500	98,300	85,500	-	0.0%
Disease Management	-	-	-	-	-	-	0.0%
Federal Healthcare Reform	2,393	-	-	-	-	-	0.0%
Stop Loss Premium	484,819	490,000	490,000	578,800	619,200	129,200	26.4%
Wellness Program	12,152	14,000	14,000	8,000	14,000	-	0.0%
OFEB Trust	200,000	200,000	200,000	200,000	200,000	-	0.0%
Benefits Tech Services	23,448	23,600	23,600	23,700	23,700	100	0.4%
Other Sub-total:	\$ 890,866	\$ 892,100	\$ 949,625	\$ 1,033,025	\$ 1,063,200	\$ 171,100	19.2%
<b>Total Expenses:</b>	<b>\$ 8,062,882</b>	<b>\$ 6,485,900</b>	<b>\$ 6,491,825</b>	<b>\$ 6,452,244</b>	<b>\$ 6,638,886</b>	<b>\$ 152,986</b>	<b>2.4%</b>
<b>One-time Expenses:</b>							
No One-time Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total One-time Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>One-time as % of Department:</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>		
<b>Total Recurring Expenses:</b>	<b>\$ 8,062,882</b>	<b>\$ 6,485,900</b>	<b>\$ 6,491,825</b>	<b>\$ 6,452,244</b>	<b>\$ 6,638,886</b>	<b>\$ 152,986</b>	<b>2.4%</b>
<b>Percent of Health Plan Fund:</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		



# Victoria, Texas

## Meeting Your Needs, Exceeding Your Expectations

### BOARD OF DIRECTORS

#### Chairman of the Board

David C. Edwards, American Bank

#### Vice Chairman

Nancy Garner, Woolson Real Estate

#### Treasurer

Don Whitaker, Keating Auto Group

#### Secretary

Bobby Jacob, Frost Insurance Agency, Inc.

#### Past Chairman

Thomas A. Schmidt, Urban Engineering

#### Director

Jon New, New Distributing Co., Inc.

Elton Calhoun, Regional Steel Products, Inc.

Clayton Cain, The Law Offices of W. Clayton Cain

John Clegg, Clegg Industries, Inc.

Jesús Garza, Manager, City of Victoria

Rawley McCoy, Mayor, City of Victoria

Royce Moran, Prosperity Bank

Kimbralee Mosman, Brannan Paving

Mike Olson, Citizens Medical Center

Vee Strauss, American Electric Power

Tommy Taylor, Atzenhoffer

Hon. Ben Zeller, Victoria County Judge

#### Advisory Committee

William R. Blanchard, President, VSTDC

Sean Stibich, Director, Port of Victoria

#### STAFF

D. Dale Fowler, CEcD, President

dalefowler@victoriaedc.com

Sharon H. Barnard, Operations Director

sharonbarnard@victoriaedc.com

Danielle Alvarez, Office Manager

daniellealvarez@victoriaedc.com

Victoria is a great place to do business! Our economy is vibrant, diverse, and full of expanding business options and opportunities.

Victoria's premium location in the state of Texas puts us in the geographic center and two-hours drive of four of the fastest growing cities in the United States - Austin, Houston, San Antonio, and Corpus Christi. Victoria's location is key in the development of the proposed national interstate, I-69, stretching from Canada to Mexico. This "high-priority" project designated by the U. S. Congress, will span Victoria before reaching the Texas-Mexico border at Brownsville and Laredo. Interstate-quality highways U.S. Hwy. 59 and U.S. Hwy. 77 in Victoria County will carry the designation of I-69.

Our free-flowing regional transportation network includes four-lane, interstate quality highways with proposed I-69 designation, heavy haul roads, excellent rail, inland barge canal, shallow-draft port, deep-water port, and a commercial airport to insure Victoria's ability to meet any company's required transportation needs.

Economic growth in the manufacturing industry, expanding petrochemical and industrial chemical plants, oil and gas development activity, a growing medical services community, a high-speed fiber optic telecommunications network, growing higher education and a burgeoning retail trade sector have made Victoria one of the most progressive and fastest developing cities in Texas.

The Victoria region with a population of 197,000 people, boasts a capable, hard-working labor force. Employees further their job skills by attending employer-sponsored courses at the Victoria College and the University of Houston-Victoria. The Texas Workforce Solutions of the Golden Crescent, reaches out to all of the Golden Crescent's more than 4000 employers through a wide range of services, including assistance with recruiting, retention, training and retraining, and outplacement services, as well as available information on labor law and labor market statistics.

In business, growth often begins with an idea; a vision that leads you to explore new horizons and new opportunities. In Victoria, we're helping our businesses to clarify that vision and expand those opportunities! Take an industrial asset virtual tour of Victoria at [vimeo.com/149023271](https://vimeo.com/149023271).

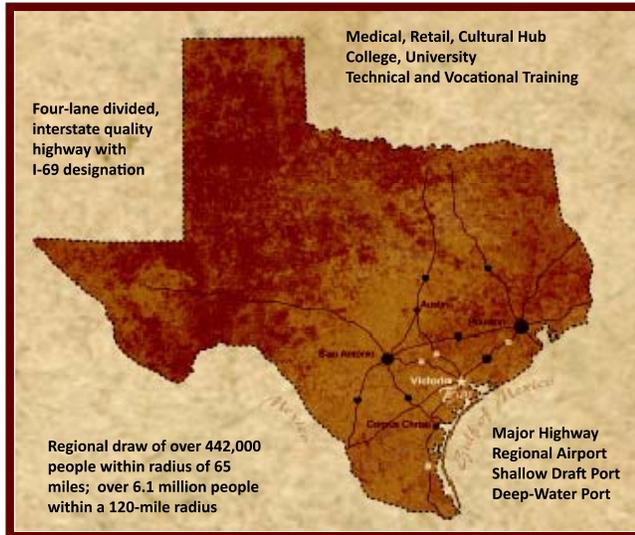
### Victoria Economic Development Corporation

700 Main Street, Suite 104 • Victoria, Texas 77901

(361) 485-3190 • (361) 485-3195 (Fax)

vedc@victoriaedc.com • www.victoriaedc.com

# TRANSPORTATION



## Highways

Victoria's excellent highway system includes US Hwy-87, US Hwy-77, US Hwy-59 (proposed I-69), and easy access to Interstate Highways I-10, I-35, and I-37. This network connects Victoria to neighboring cities and to all parts of the United States, Mexico, and Canada.

## Interstate 69 Project

Victoria's location plays a vital role in the development of the interstate highway system, I-69, stretching from Canada to Mexico. This high-priority project designated by the U.S. Congress, will extend through Victoria using Hwy. 59 and Hwy. 77 as interstate roadway to the Rio Grande Valley and the border of Mexico. More U.S.-Mexico trade passes through South Texas than all other Border States combined.

## Railroads

Three Class 1 Railroads serve the Victoria region. Union Pacific (UP) is the primary operator of the rail lines in Victoria County. Burlington Northern Santa Fe (BNSF) and Kansas City Southern (KCS) have track rights to operate on the UP lines.

## Motor Freight

More than 50 trucking companies serve the Victoria area. These general trucking, motor freight carriers, heavy hauling, and liquid and dry bulk carriers cost effectively move products.

## Victoria Regional Airport

Located on US Hwy. 59, 5 miles NE of Victoria; Victoria Regional Airport provides daily commercial flights to Houston (IAH) connecting travelers to state, national and international airports. Multiple air freight services to Victoria are available. Important aviation related services include on-airport fire department, 9,101 x 150 primary runway, state-of-the-art runway signage and lighting, fuel service-Jet A and AvGas, rental cars, aircraft storage and an FAA air traffic control tower.

[www.flyvictoriatx.com](http://www.flyvictoriatx.com)

## Port of Victoria

Located 10 miles from downtown Victoria, the Port of Victoria is a fully-operational, shallow-draft barge port situated within an industrial park, offering outstanding service by barge, rail, and interstate-quality highways. A lighting system allows for 24-hour cargo operations. Major products transferred are liquid and dry bulk, and general and project cargos. Recent infrastructure improvements completed include a bulk cargo dock, barge fleet-ing area, and ground storage areas. More than 1,800 contiguous acres are available for industrial development.

[www.portofvictoria.com](http://www.portofvictoria.com)

## Victoria Barge Canal

The Victoria Barge Canal is a 35 mile long waterway that connects the Port of Victoria to the Gulf Intercoastal Waterway (GIWW). The sea-level waterway channel has a 12' depth the entire length of the canal and horizontal clearance of 125 feet. The GIWW links Victoria to the entire Gulf Coast from Brownsville, Texas to Apalachee Bay, Florida and also to the Mississippi River, Ohio River and their connecting canal and river basins with 14,000 miles of inland waterways.

## Deep Water Port

The Calhoun Port Authority is located 30 miles from downtown Victoria. The port is accessible by rail and highways and offers handling for break bulk, containerized and heavy-lift cargoes with water draft of 36 feet and unlimited air draft. The conveyor dock accommodates both bulk and liquid cargoes with an operating berth depth of 17 feet. Additional deep water port access is available at the Port of Corpus Christi and the Port of Houston located 90 and 140 miles, respectively, from Victoria, Texas.

[www.calhounport.com](http://www.calhounport.com)

## Distance to Major Cities

Atlanta .....	929	Corpus Christi.....	93	Houston .....	122	Oklahoma City.....	526
Austin .....	123	Dallas .....	295	Memphis .....	713	Detroit.....	1,461
Chicago .....	1,299	Denver.....	1,087	New Orleans.....	466	San Antonio.....	116
Jackson, MS .....	565	Toronto Ontario CAN.....	2,025	Mexico City MX.....	928	Monterrey MX .....	337

# DEMOGRAPHICS

## Population (2010 U. S. Census; 2018 est.)

Golden Crescent Region County Population		18/24	% By Age Group				% Ethnicity		
			25/44	45/64	65+	White	Hispanic	Black	
Calhoun	21,807	8.6	24.4	25.1	16.8	86.7	48.4	2.6	
DeWitt	20,435	6.2	25.9	26.1	19.2	66.4	34.9	9.3	
Goliad	7,531	8.7	19.0	29.4	21.4	78.6	35.8	5.1	
Gonzales	20,667	8.7	22.9	25.3	16.1	61.7	50.5	6.7	
Jackson	14,820	8.0	24.5	25.1	16.8	86.2	32.9	6.6	
Lavaca	19,941	7.5	20.1	26.0	22.8	78.5	18.5	6.5	
Victoria	91,970	9.3	25.7	23.9	15.4	87.6	46.5	6.0	
Totals	196,496								

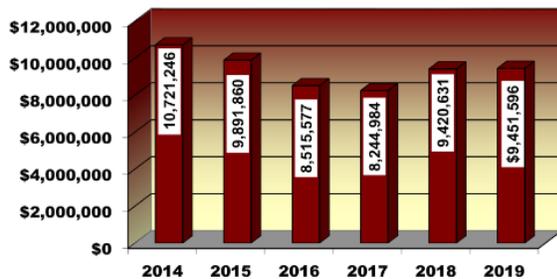
Source: U.S. Census Bureau; 2014-2018 American Community Survey 5-yr est.

## Effective Buying Income (2010 U. S. Census, 2018 est.)

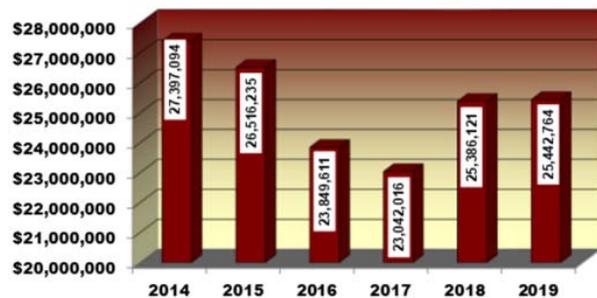
	Calhoun County	DeWitt County	Goliad County	Gonzales County	Jackson County	Lavaca County	Victoria County
Number of Households	7,604	7,088	2,681	7,214	5,237	7,756	32,544
\$25,000 - \$49,999	25.7%	21.2%	22.4%	23.1%	23.1%	27.6%	25.8%
\$50,000 - \$99,999	31.0%	29.5%	26.9%	20.0%	40.0%	28.4%	29.4%
\$100,000 & over	23.8%	23.1%	29.7%	20.0%	19.8%	24.9%	25.4%
Per Capita Income	\$26,596	\$28,728	\$29,918	\$26,618	\$26,329	\$31,670	\$28,576
Median Household Income	\$55,469	\$53,779	\$60,492	\$53,006	\$60,276	\$53,021	\$55,631

Source: U.S. Census Bureau; 2014-2018 American Community Survey 5-yr est.

Victoria County  
Annual Sales Tax Receipts



City of Victoria  
Annual Sales Tax Receipts



# LABOR FORCE

## Major Employers Golden Crescent Region

All economic indicators point to a bright future for the Victoria economy. Skilled workers, an ample labor force, in-place job training programs and a strong work ethic meet prospective companies when they enter the Victoria market. Regional employers boast that our local plants are the most productive within their corporate families. The Golden Crescent region comprised of Victoria, Calhoun, DeWitt, Goliad, Gonzales, Jackson, and Lavaca counties is located within two hours drive Houston, Austin, San Antonio, and Corpus Christi. The Victoria community's proximity to a labor force of more than **330,000 workers** within a **75 minute drive**; and more than **3,000,000 workers** within a **2-hour drive** provides employers with a ready workforce.

Formosa Plastics Group.....3,400	Petrochemical/Plastics	Goliad ISD.....232	Education
Victoria ISD.....2,025	Education	Devereux - Victoria.....232	Social Services
The Inteplast Group.....1,248	Plastic Products	Gonzales Healthcare System.....228	Hospital
Citizens Medical Center.....1,220	Hospital	Berry Plastics.....185	Plastic Products
DeTar Healthcare System.....775	Hospital	Victoria Air Conditioning.....181	Installation/Service
Calhoun ISD.....634	Education	Industrial ISD.....180	Education
City of Victoria.....611	Government	Twin Pines Rehabilitation.....190	Healthcare
INVISTA.....600+	Petrochemical	Bloomington ISD.....155	Education
Caterpillar - NAHEX Victoria.....600+	Heavy Manufacturing	Boedecker Plastics.....149	Plastic Products
Dow - Seadrift Operations.....587	Petrochemical	New Distributing Co.,Inc.....142	Fuels & Lubricant Dist.
Gonzales ISD.....447	Education	Gulf Bend Center.....139	Social Services
Cuero Community Hospital.....438	Hospital	INEOS Nitriles.....133	Petrochemical
University of Houston - Victoria 409	Higher Education	American Electric Power/CPL....130	Utilities
Regency Healthcare System.....400	Hospital	Atzenhoffer.....115	Automotive
Kaspar Wireworks.....350	Metalworks/Plating	Seadrift Coke.....114	Needle Coke
Cuero ISD.....363	Education	Fordyce Holdings.....110	Sand & Gravel
Keating Auto Group.....331	Automotive	CL Thomas, Inc.....89	Fuels Distributor
Victoria College.....290	Education	LyondellBasell.....75	Petrochemical
South Texas Electric Co-op.....260	Utilities	Dow - Victoria Operations.....73	Petrochemical
Performance Food Group.....255	Food Distribution	Coletto Creek Power.....62	Utilities
Edna ISD.....239	Education	Texas Concrete Company.....45	Concrete/Construction

Source: VEDC, October 2020

### Average Hourly Wage

Administrative Assistant.....\$16.40	Electricians.....\$23.20	Marketing Research Spec.....\$31.38
Assemblers & Fabricators.....\$14.60	Emergency Med. Tech.....\$18.23	Operating Engineers.....\$21.26
Automotive Mechanic.....\$20.64	Heating/AC Mechanic.....\$17.88	Plumber/Pipefitter.....\$20.70
Bookkeeping, Accounting.....\$17.79	Helpers, Production.....\$13.39	Police/Patrol Officer.....\$25.37
Carpenter.....\$19.61	Industrial Machinery Mech. ..\$25.13	Painter, Construction.....\$16.49
Computer Programmers.....\$30.06	LVN/ Lic. Practical Nurse.....\$21.04	Sales Rep. Wholesale.....\$29.46
Construction Equip. Oper. ....\$21.26	Machinists.....\$23.82	Supervisor, Construction.....\$33.28
Construction Laborers.....\$15.37	Maint. Repair General.....\$17.99	Supervisor, Production.....\$29.52
Diesel Engine Specialist.....\$23.77	Managers, General.....\$47.36	Welder.....\$23.03

Source: Jobs EQ - Golden Crescent WDA, 2019

**Texas is a Right-to-Work State.**

# EDUCATION

## Independent School Districts

	Victoria	Goliad	Calhoun	Edna	Ganado	Industrial
Student Population	14,039	1,320	3,834	1,559	772	1,160
Per Pupil Expenditures	\$7,954	\$8,032	\$8,056	\$8,247	\$8,502	\$9,428
Pupil/Teacher Ratio	14.3/1	14.2/1	14.5/1	13.6/1	12.7/1	13.3/1
% Professional Staff						
with Master's Degree or Higher	16.7%	16.6%	9.9%	17.0%	20.9%	17.2%
Average SAT Score	1048	103	1036	1113	977	1087
High School Graduates	818	87	276	126	47	77
% Students Taking SAT Tests	50.2%	62.1%	93.8%	36.5%	63.8%	76.6%

Source: Texas Education Agency 2018-19 Academic Performance Report

### Public Schools

The Victoria Independent School District is the largest public school system in the Golden Crescent region with 18 elementary schools, four middle schools, two new high schools and a magnet high school, 110 total buildings including a natatorium and fine arts center, 48 athletic fields and more than 2,100 employees. Also in place within the VISD system are Magnet School programs, including a Montessori program, programs for gifted students, a campus at Devereux Foundation for those students with exceptional needs, one alternative program campus as well as a Career & Technical Institute that offers classes in welding, computer networking, food management and production, cosmetology, auto repair and building trades.

The Calhoun County Independent School District has 9 education sites including one high school. Jackson county has three school districts, the Edna ISD, Industrial ISD and Ganado ISD. Jackson county has 13 education sites, including three high schools.

### Private Schools

Victoria offers exceptional alternatives to public education for those parents who wish to educate their children in a religious environment.

The Archdiocese of Victoria is home to two Catholic elementary and secondary schools and one high school, with a combined student population of over 1,000 pupils. Additionally, the two elementary schools offer preschool programs. Calhoun county's Our Lady of the Gulf offers kindergarten through grade 6.

Crossroads Christian School and Faith Academy offer Pre-K through high school; Trinity Episcopal School, Pre-K through grade 8, and Victoria Christian School, Kindergarten through grade 10.

Victoria's public and parochial schools aim for excellence in all their aspects.

### Colleges and Universities

More than 60 colleges and universities are located within a 150-mile radius of Victoria including the University of Texas, Texas A&M University, Rice University and the University of Houston. Some of the nation's premier research facilities are located on these campuses.

It's a short commute to higher education for Victoria students intent on a university degree.

### College Enrollments

	Fall 2020
Victoria College	3,255
University of Houston-Victoria	4,991

Source: Victoria College, UH-V

### The Victoria College

The Victoria College is an open admissions two-year community college offering freshman and sophomore academic transfer courses, and a variety of one and two-year technical training programs. Continuing education opportunities in a variety of subjects, and programs of community interest are also offered. Victoria College's new \$22M Emerging Technology Complex is a clear signal to industry representatives of Victoria's commitment to workforce development. More than 100,000 SF of education and conference space including a state-of-the-art Industrial Training Center allows for specialized programs.

### University of Houston-Victoria

The University of Houston-Victoria offers students an opportunity to obtain bachelor's degrees, master's degrees, and professional certification programs in the fields of arts and sciences, business administration, education and human development, and nursing. The University is home to four publications including the American Book Review and the UHV/ABR reading series featuring nationally recognized writers on visits to the Victoria campus. Student athletes excel in the classroom and on the field in the baseball, softball, soccer, and golf programs.

The UH-V Small Business Development Center offers assistance to new and start-up companies.

Together these institutions provide leading-edge education and training to meet the challenging requirements of industry and offer residents and businesses the opportunity to continually update their skills.

# ECONOMIC FACTORS

## Government

City of Victoria operations are managed by an elected mayor/city council form of government.

Victoria county government is managed by an elected commissioners' court with an elected county judge serving as administrator.

### Municipal Services

Council of Government Member .....	Yes
City Planning Commission.....	Yes
Current General Obligation Bond Rating .....	AA
Current Utility System Revenue Bonds Rating .....	AA-
Police .....	118
City of Victoria Fire Fighters.....	114
Hazardous Materials Response.....	Yes
Fire/EMS/Rescue outside city .....	Yes
Rescue Service .....	Yes
Ambulance Service .....	Yes

## Construction

### Zoning

There are no restrictive zoning regulations in the city of Victoria or Victoria county.

**Building and Inspections** is the department responsible for permitting activity within the city limits of Victoria.

**Planning Department** is a multifunctional department overseeing land development through the administration of the Subdivision and Development Ordinance, managing various community grant programs, transportation and air quality planning as well as the implementation of Geographical Information Systems (GIS) for the City of Victoria. Construction, building and residential development permits can be obtained through the city of Victoria Building and Environmental Inspections Department.

## Utilities

### Raw Water

The City has a permit to withdraw 20,000 acre/feet of raw water from the Guadalupe River. There is also a back-up supply of 10,000 acre/feet stored in off-channel reservoirs to the West of the Guadalupe River. In addition, there is an emergency supply consisting of 10 wells each of which produces 1500 gallons per minute.

### Treatment Capacity

The City has a 25.2 million gallon per day surface water treatment facility and a groundwater treatment facility capable of treating 12 million gallons of groundwater per day.

### Pumping Capacity

The City has the ability to pump 21 million gallons per day of treated water to the low-pressure plane of the distribution system and is capable of pumping 17 million gallons per day to the high-pressure plane.

### Storage Capacity

The city has 4.5 million gallons of treated water stored in its clear wells at the surface water treatment plant, 5.5 million gallons of treated water stored in ground storage tanks in the low pressure plane, and 1.5 million gallons of treated water stored in ground storage tanks in the high pressure plane. In addition there is 5.5 million gallons of treated water stored in the five elevated water towers.

### Electric

American Electric Power is the electric transmission company in the area, along with Victoria Electric Cooperative through South Texas Electric Cooperative. Texans have the power to choose their electricity power provider. Visit [www.powertochoose.org](http://www.powertochoose.org) for current retail energy suppliers.

### Natural Gas

Centerpoint Energy Entex is the natural gas distribution company that serves the Victoria area.

## Communications

### Telephone

ATT provides local and long distance voice service, high speed Internet access, directory advertising and publishing.

Long-distance services are also provided by Capital Telecom, CenturyTel, MCI, Tel-Com and Sprint.

Victoria is connected via a 250-mile fiber optic line linking Victoria to Corpus Christi and Houston.

DSL and ISDN high-speed lines are available in Victoria. The high-speed information transmission service connects Victoria through Corpus Christi.

### Internet

Victoria's communications infrastructure is home to a number of communication's providers offering the same telecommunications related products and services available in the major metropolitan areas throughout Texas. Residents and businesses have access to high-speed broadband services, telecommunications, cable, and satellite. Web design, hosting, and other related services are also available.



# Local and State Incentives

## LOCAL INCENTIVES

### ***Tax Abatement***

The city and county of Victoria have established guidelines for the creation of reinvestment zones and granting tax abatements. Manufacturing, research or regional service facilities, distribution centers or other basic industries are eligible to apply. Economic qualifications include an increase to the appraised value of the property equal to or in excess of \$500,000, and creation of a minimum of ten full-time positions. Abatements are granted for up to eight years. Investments of \$100 million and over, or the creation of 100 new primary jobs could qualify for 10-year 100% abatement.

### ***Triple Freeport Tax Exemption***

The City of Victoria, Victoria County, Victoria Independent School District, and Bloomington Independent School District all allow Freeport exemption on certain types of tangible personal property (i.e., inventory) from ad valorem (property) taxation provided the property is:

- Acquired in or imported into Texas to be forwarded out of the state.
- Detained in Texas for assembling, storing, manufacturing, processing, or fabricating purposes by the entity acquiring or importing it.
- Transported out of state within 175 days after the date acquired or imported it into Texas.

### ***Foreign Trade Zone***

FTZ #155, located in Victoria and Calhoun counties, offers multiple, general purpose and sub-zone sites throughout a 1,400 acre area. Foreign and domestic merchandise considered to be in international commerce can be moved into an FTZ without formal U. S. Customs entry or payment of Customs duties or excise tax. If the final product is imported into the U. S., Customs duty and excise taxes are due when the final product leaves the FTZ and formally enters the U. S. No duty or excise tax is levied if the final product is exported from the U. S.

### ***Chapter 313 Value Limitation Agreement***

Victoria Independent School District (VISD) has the ability to offer projects a cap on property tax valuation for up to ten years according to the Texas Economic Development Code or Chapter 313 of the Texas Tax Code.

### ***Type B Sales Tax Corporation Grants***

Selected use of the Type B Sales Tax Corporation funds may be available for qualifying businesses in support of capital investment in real property or added infrastructure. The amount of the grant is dependent upon the company investment, job creation, and payroll.

## STATE INCENTIVES

### ***State Sales and Use Tax Refunds/Enterprise Zone Projects***

Businesses locating in either the City or County may be eligible for state sales and use tax refunds. To be eligible, a business must be nominated by the county and designated by Texas Department of Economic Development as an enterprise project. A designated project must be active and at least 25% of its new positions must be occupied by economically disadvantaged residents of the county or an area defined as disadvantaged by state law.

An enterprise project is eligible for a maximum of a \$1.25 million (\$250,000 per year over 5 years) refund for state sales and use taxes paid for building materials and machinery and equipment (including office equipment, computers, desks, etc.). The refund is based on the rate of \$2,500/job.

### ***Texas Enterprise Fund***

The State of Texas managed Texas Enterprise Fund (TEF) will come into play when the project has selected a single site in the state of Texas that will compete with a site from out of the state. Funds can be used for a variety of economic development projects, including infrastructure development, community development, job training programs and business incentives.

To be eligible, a project must demonstrate a significant return on the state's investment and strong local support. Grant awards vary based on the rate of return on investment to the state. The competitive review process considers job creation and wages, capital investment, the financial strength of the applicant, the applicant's business history, analysis of the relevant business sector, and public and private sector financial support.

### ***Skills Development Grant for Job Training***

The Victoria College has a history of partnering with local industry to develop specialized training as needed to provide a productive workforce. Victoria College has also been very successful in obtaining Skills Development Grants from the Texas Workforce Development Commission to help fund job training for specific employers. Since 2006, the Victoria College has received Skills Development Grants totaling \$9.1 million which has provided 294,000 training hours for 5,309 area employees.

### ***Manufacturing Equipment Exemption***

Qualified manufacturing equipment and machinery may be exempt from state and local sales tax paid on the purchases of qualified machinery and equipment. Machinery or equipment must be used directly in the manufacturing, processing, fabrication or repair of tangible personal property to be sold.

### ***Texas Capital Fund***

The Texas Capital Fund program provides loans and grants to non-entitlement communities on behalf of businesses that hire 51% low-and-moderate-income persons. Program funds are awarded through the Texas Department of Agriculture.

# MEDICAL

## Medical

Victoria is fortunate to have a very strong healthcare industry serving seven counties in a 70-mile radius. Even though Austin, Houston and San Antonio are only 125 miles away, out migration to the metropolitan cities for healthcare is limited. Between Citizens Medical Center, DeTar Healthcare System, the two hospitals at Warm Springs, and the Post Acute Medical Specialty Hospital of Victoria, there are more than 720 beds for inpatient care and a wide array of ancillary and outpatient services. Ancillary services, not commonly found in a market the size of Victoria include DeTar's Pet scanner (positron emission tomography), nuclear medicine, and an open MRI, to mention a few. Specialized medical services and programs include radiation oncology, sleep disorder centers, occupational medicine, health and wellness centers and a free standing surgery center.

There are over 270 physicians in Victoria representing nearly every medical specialty. In addition to an ample number of primary care physicians, you'll also find occupational medicine specialists, physiatrists, neurosurgeons, plastic surgeons, infectious diseases specialists and many other physicians that one would only expect to find in a larger metropolitan area.

### ***Citizens Medical Center***

Founded in 1956, Citizens Medical Center is a 344-bed, not-for-profit, community-owned acute care hospital serving Victoria and the 12-county region. This fully-accredited major medical center employs more than 900 people and maintains a medical staff of physicians representing 34 specialties. Special features include the Women's Pavilion, Kathryn O'Connor Regional Cancer Center, Citizens HealthPlex, pediatrics, wound care, pain management, complete diagnostics, laboratory, respiratory therapy, day surgery, skilled nursing, sleep center, 24-hour pharmacy, home health agency, bariatric center, and two off-campus imaging centers.

Citizens Medical Center is affiliated with two rural health clinics and offers the region three state-of-the-art MRI's and four CT scan units, including the area's only in-house PET/CT unit. Their commitment to quality was recognized in 2008 by DNV Healthcare Inc., an accrediting agency that bases its program on the integration of ISO 9001 Quality Management Processes. [www.citizensmedicalcenter.org](http://www.citizensmedicalcenter.org)

### ***DeTar Healthcare System***

Founded in 1925, DeTar Healthcare System is a 304-bed, acute care system that includes two hospitals: DeTar Hospital Navarro and DeTar Hospital North. DeTar Hospital Navarro features a comprehensive cardiac program, an accredited Chest Pain Center, the area's only Medicare-certified inpatient rehabilitation, Level III Trauma Center, and a Joint Commission-accredited Primary Stroke Center. DeTar Hospital North focuses on the care of women and children, and also includes a bariatric surgery program, robotic-assisted surgery and Level IV Trauma Center.

DeTar Healthcare System is a patient-centered provider of doctors and healthcare professionals, employing over 800 local residents working to be a place of healing, caring and connection for patients and families in the community. [www.detar.com](http://www.detar.com)

### ***Post Acute Medical Specialty Hospital of Victoria***

Post Acute Medical (PAM) Specialty Hospital of Victoria South is a 23 bed long-term acute care facility located inside DeTar Hospital Navarro. They provide a full spectrum of intensive and specialized care for the acutely ill/medically complex patient requiring extended care before transitioning home or to the next level of care. PAM Specialty Hospital of Victoria North is a short and long-term care facility. The rehabilitation hospital specializes in physical, occupational, and speech therapies while patients with complex health issues may utilize the long-term acute care hospital.

### ***Cuero Community Hospital***

Serving Cuero and the DeWitt County community, the Cuero Community Hospital offers an ICU, ER, Education Center, EMS building and CCH Medical Plaza, a building for physician offices, outpatient, laboratory and radiology services, in addition to a new Childbirth Center and a Hydrotherapy Unit.

### ***Other Area Hospitals***

Memorial Medical Center serves Calhoun County and the Port Lavaca area. Jackson County Hospital serves Edna and Jackson County residents.

# LIFESTYLE

## Quality of Life

Big-city convenience and small-town friendliness are two Victoria ingredients that blend to appeal to all ages. Looking for a location to grow your business and nurture your family? Victoria, Texas is the place to be!

### Recreation

The moderate climate, comparative low cost of goods and services, and ease of travel allow residents and tourists alike to take advantage of abundant recreational opportunities, festivals, cultural attractions, outdoor events and sport opportunities every month of the year.

Unique in concept, Victoria's 562 acre Riverside Park is home to the Texas Zoo which houses more than 200 species of animals and plants that are indigenous to Texas exhibiting them in their natural habitat.

Golf is a big part of Victoria activities, not only for residents but also for many visitors who enjoy the three golf courses located in our city. Sportsmen are attracted to the abundant fishing and hunting. Major rivers, natural and man-made lakes, salt marshes and coastal bay systems shelter an incredible variety of fish and wildlife for year-round fishing and hunting.

### Cultural

The Victoria Symphony, MacNamara House, Nave Museum, Victoria Community Theatre, the Fine Arts Association, Bach Festival, Victoria Ballet Theatre, the Victoria Performing Arts Center, and Summer Repertory Theater are but a few of the cultural organizations that present the finer things to Victorians.

**Victoria Bach Festival**, founded in 1976, the four-day June festival features symphonic, chamber and choral works from every period, with an emphasis on the baroque. Artists from Texas and all over the United States perform works by Beethoven, Mozart, Bach and many others. The festival has been featured on National Public Radio and performs in Austin and San Antonio, Texas.

**Victoria Fine Arts Association**, known for bringing to Victoria such artists as Luciano Pavarotti, Roberta Peters, Fred Waring, Ferrante and Teicher, the Association has been providing quality and diverse entertainment to Victorians for nearly 50 years.

**The Victoria Ballet Theatre**, established in April 1984, brings the fine art of dance to the enjoyment and education of area residents with several performances throughout the year. The highly anticipated yearly performance of Tchaikovsky's *The Nutcracker* is a December tradition missed by few. In Spring, there's a little something for everyone at the Spring Gala, a mixed repertory program.

**The Victoria Community Theatre**, this performing arts organization serves approximately 15,000 theatre enthusiasts per year. Theatre Victoria is gaining a distinguished statewide and national reputation for presenting quality theatrical productions. The Theatre plays host to locally produced plays written by world famous playwrights and local Victoria talent in addition to offering children's productions and a youth academy to train young talent.

**The Victoria Symphony**, under the direction of Maestro Daryl One, is a leading artistic force in this area and patrons and the media alike praise its performances. Featured in two hour-long programs on National Public Radio, the Orchestra consists of approximately 65 talented musicians from Victoria, Austin, San Antonio, Corpus Christi and other communities throughout Texas. Dedicated to excellence, the Victoria Symphony has attracted such acclaimed artists as Santiago Rodriguez, Nathaniel Rosen, Nancy Allen, David Hickman, Peter Zazovsky, and the late Leonard Rose. A typical season consists of five performances with varied repertoire, usually including a pop concert.

### Libraries

The Victoria Public Library contains approximately 127,000 volumes at its downtown location. The Victoria College and the University of Houston-Victoria share a library on their joint campus.

### Tourism

Victoria has 1,934 hotel/motel rooms for visitors. A state-of-the-art venue for conventions at the Victoria College Emerging Technology Complex and convention/exhibit space at the Victoria Community Center offer area patrons multiple choices for their event. Victoria Texas is one of the oldest cities in Texas filled with architecture, history, festivals, and outdoor activities. The Victoria Convention and Visitors Bureau can assist with tourism-related inquiries. [www.explorevictoriatexas.com](http://www.explorevictoriatexas.com)

### Location and Climate

Latitude .....	28.51 degrees N
Longitude.....	96.55 degrees W
Average Daily Temperature .....	70
Average High Temperature for July.....	94
Average Low Temperature for January .....	43
Average Annual Precipitation .....	36.9 inches
Average relative humidity.....	6 AM - 89 percent
.....	Noon - 60 percent
.....	6 PM - 65 percent
Percent Possible Sunshine .....	62 percent

To learn more of Victoria's diverse economy, well-balanced mix of manufacturing, retail trade and service jobs, strong health care and education systems, and growing finance, insurance and real estate markets, contact:

### Victoria Economic Development Corporation

Post Office Box 7 • Victoria, Texas 77902  
700 Main Street, Suite 104 • Victoria, Texas 77901  
(361) 485-3190 • (361) 485-3195 (Fax)  
vedc@victoriaedc.com • www.victoriaedc.com



# Budget Ordinance



**Ordinance No.  
2020-149**

**Approving and adopting a budget for the Fiscal Year beginning on October 1, 2020 in the total amount of \$146,095,776.00.**

**Whereas** a proposed budget for operating the municipal government of the City of Victoria, Texas was submitted to City Council on August 11, 2020 in accordance with Texas Local Government code §102.006 and the City Charter;

**Whereas** public hearings on the budget for the City of Victoria for Fiscal Year 2020-2021 were held on August 27, 2020, and September 1, 2020; and

**Whereas** the City Council finds that after full and final consideration of proposed expenditures, revenues, financial condition, and comparative expenditures was presented, the budget as finally considered at said hearing shall be approved and adopted;

**Now therefore, be it ordained by the City Council of the City of Victoria, Texas:**

1. The City Council of the City of Victoria, Texas officially closes all public hearings in regard to the following budget, and approves and adopts the budget for the City of Victoria's 2020-2021 Fiscal Year in the total amount of \$146,095,776.00, as described in detail in "Exhibit A," which is posted online at <https://www.victoriatx.gov/DocumentCenter/View/2801/Fiscal-Year-2021-Proposed-Budget-Document?bidId=> and incorporated herein for all purposes, and which was further amended on August 18, 2020 by the addition of \$350,000.00 which would be used to fund the Fire and Police pay program from January 1, 2021 through September 30, 2021, as described in general in "Exhibit 1" attached hereto and incorporated herein for all purposes:

2. The appropriations for the 2020-2021 fiscal year for the different administrative units and purposes of the City of Victoria, Texas are fixed and determined for said fiscal year in accordance with the expenditures shown in said budget, and the distribution and division of said appropriations shall be made in accordance with said budget including such amounts shown for providing for sinking funds for the payment of the principal and interest and the retirement of the bonded debt of the City of Victoria.

3. An original copy of the City of Victoria 2020-2021 Fiscal Year Budget described above as "Exhibit A" shall be available for public inspection in the office of the Finance Department, the City Secretary, and the Victoria County Clerk as provided by state law and City Charter.

4. All ordinances and appropriations or parts of ordinances and appropriations in conflict with this ordinance are repealed to the extent of such conflict.

5. If any provision of this ordinance, or the application thereof to any person or circumstances, shall be held invalid or unconstitutional by a court of competent jurisdiction, such invalidity shall not affect the other provisions, or application thereof, of this ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are declared to be severable.

6. The provisions of this ordinance shall become effective immediately upon final passage and approval by the City Council of the City of Victoria, Texas.

Passed, first reading, this the 27th day of August, 2020

Ayes: 7

Nays: 0

Abstentions: 0

Passed, second and third reading, this the 1st day of September, 2020

Ayes: 7

Nays: 0

Abstentions: 0

Approved and adopted, this the 1st day of September, 2020.



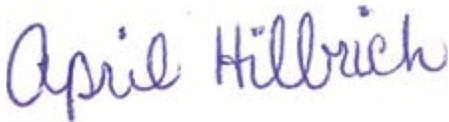
---

Rawley McCoy,  
Mayor of the City of Victoria



---

Thomas A. Gwosdz,  
City Attorney



---

April Hilbrich,  
City Secretary



**Exhibit 1**

**City of Victoria, Texas  
Fiscal Year 2020-2021**

	Original Proposed Budget Fiscal Year 2020-2021 as of <b>August 11, 2020</b>	Increase	Decrease	Revised Proposed Budget Fiscal Year 2020-2021 as of <b>August 27, 2020</b>
General Fund	\$ 50,289,792	\$ 350,000 <sup>1</sup>		\$ 50,639,792
Motel Tax Fund	1,568,019			1,568,019
Convention & Visitors Bureau Fund	859,419			859,419
Community Development Block Grant Fund	604,585			604,585
Metropolitan Planning Organization Grant Fund	151,000			151,000
Fire Academy Fund	18,525			18,525
Emergency Management Fund	131,463			131,463
Auto Theft Grant Fund	178,608			178,608
Forfeiture Fund	29,829			29,829
Municipal Court Special Revenue Fund	59,029			59,029
Gulf Bend Task Force Fund	133,530			133,530
GCRAC - Trauma Grant Fund	14,562			14,562
Public, Educational & Government Television Fund	38,500			38,500
Community Oriented Policing Services (COPS)	255,888			255,888
COVID-19 Fund	3,566,653			3,566,653
Grantworks Harvey Mitigation Grant Fund	10,000,198			10,000,198
NRCS Guadalupe River Erosion Grant Fund	1,102,937			1,102,937
TCEQ Air Quality Planning Grant Fund	141,663			141,663
Debt Service Fund	9,469,240			9,469,240
Capital Projects Funds	12,983,590			12,983,590
Water/Wastewater Fund	28,948,631			28,948,631
Water/Wastewater Fund – Capital Project Funds	2,514,391			2,514,391
700 Main Center Fund	135,413			135,413
Community Center Fund	780,242			780,242
Environmental Services Fund	5,156,382			5,156,382
Softball Complex Fund	12,000			12,000
Riverside Park Golf Course Fund	1,000,847			1,000,847
Building & Equipment Services Fund	5,037,956			5,037,956
Information Technology Fund	1,759,593			1,759,593
Radio System Fund	564,105			564,105
Purchasing/Print Shop Fund	531,410			531,410
Safety Management Fund	852,891			852,891
Workers' Compensation Fund	216,000			216,000
Health Plan Fund	6,638,886			6,638,886
<b>TOTAL</b>	<b>\$ 145,745,776</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ 146,095,776</b>

1) To fund the Pay Program for Fire and Police from January 1, 2021 - September 31, 2021.



# Tax Rate Ordinance



**Ordinance No.  
2020-148**

**Setting the Tax Rate for the 2020 tax year at a total rate of \$0.6115 per \$100 of property valuation.**

**Whereas** the Chief Appraiser of the Victoria Central Appraisal District has prepared and certified the appraisal roll for the City of Victoria, Texas, said roll being that portion of the approved appraisal roll of the Victoria Central Appraisal District listing property taxable by the City of Victoria, Texas, and has also performed the statutory calculations required by Section 26.04 of the Texas Tax Code;

**Whereas** the Chief Financial Officer has published the effective tax rate and the rollback tax rate, with an explanation of how these rates were calculated, and has fulfilled all other requirements for publication as contained in Section 26.04(e) of the Texas Tax Code, in a manner designed to come to the attention of all residents of the City of Victoria and has submitted said rates to the City Council of the City of Victoria, and the City Council complied with all applicable requirements of the Texas Tax Code prior to the setting of the tax rate for the City of Victoria for 2020;

**Now therefore, be it ordained by the City Council of the City of Victoria, Texas:**

1. The City Council of the City of Victoria sets the total tax rate for the year 2020 at \$0.6115 on each \$100.00 property valuation and there is levied and shall be assessed and collected for the year 2020, an ad valorem tax of \$0.6115 on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2020, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

2. There is levied for the year 2020 upon all real and personal property not exempt from taxation by the constitution and laws of this state situated within the corporate limits of said City, and there shall be collected for the use and support of the municipal government of the City of Victoria, Texas, to provide a sinking fund for the retirement of the bonded debt of said City and to provide for permanent improvements in said City; and said tax, so levied and collected, shall be apportioned to the specific purposes hereinafter set forth; to-wit:

To pay for general operation and maintenance of the City of Victoria, there is hereby levied and shall be assessed and collected for the year 2020, an ad valorem tax of **\$0.3658** on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2020, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

To pay the interest on and to create a sinking fund sufficient to redeem the outstanding **2019 General Obligation Refunding Bond Series, a tax of \$0.00591** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2020, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

To pay the interest on and to create a sinking fund sufficient to redeem the outstanding **2019 Certificates of Obligation, a tax of \$0.00344** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2020, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

To pay the interest on and to create a sinking fund sufficient to redeem the outstanding **2017 General Obligation Refunding Bond Series, a tax of \$0.05822** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2020, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

To pay the interest on and to create a sinking fund sufficient to redeem the outstanding **2015 Certificates of Obligation, a tax of \$0.00451** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2020, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

To pay the interest on and to create a sinking fund sufficient to redeem the outstanding **2015 General Obligation Refunding Bond Series, a tax of \$0.04047** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2020, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

To pay the interest on and to create a sinking fund sufficient to redeem the outstanding **2014 Certificates of Obligation, a tax of \$0.01069** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2020, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

To pay the interest on and to create a sinking fund sufficient to redeem the outstanding **2013 Certificates of Obligation, a tax of \$0.01093** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2020, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

To pay the interest on and to create a sinking fund sufficient to redeem the outstanding **2013A General Obligation Refunding Bond Series, a tax of \$0.02746** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2020, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

To pay the interest on and to create a sinking fund sufficient to redeem the outstanding **2013B General Obligation Refunding Bond Series, a tax of \$0.03311** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2020, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

To pay the interest on and to create a sinking fund sufficient to redeem the outstanding **2012 General Obligation Refunding Bond Series, a tax of \$0.01037** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2020, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

To pay the interest on and to create a sinking fund sufficient to redeem the outstanding **2012 Certificates of Obligation, a tax of \$0.00680** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2020, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

To pay the interest on and to create a sinking fund sufficient to redeem the outstanding **2010 General Obligation Refunding Bond Series, a tax of \$0.03378** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2020, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

3. The tax rate described in this ordinance for Maintenance and Operations (M&O) is **\$0.3658.**  
**“THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE.”**

4. All properties and all values exempt by the Constitution and laws of the State of Texas from taxation are hereby exempt.

5. There is hereby levied and shall be collected by the City of Victoria, Texas, an occupational tax equal in amount to one-half of the amount levied by the State of Texas for its use on all persons, firms, corporations and joint stock companies pursuing an occupation in the City of Victoria, Texas, upon which the City of Victoria may levy an occupational tax; the dates for the collection and payment of taxes hereby levied shall correspond to the dates fixed by the State of Texas for the collection and payment of same to the State of Texas.

6. If any person, firm or corporation fails to pay the taxes imposed by this ordinance upon his or her property on or before the 31st day of January next succeeding the year for which the assessment is made, such taxes shall be deemed delinquent.

7. There shall be payable on all delinquent taxes all penalties, costs, and expenses as authorized and as prescribed by the Texas Tax Code, §§ 33.01, 33.07, and 33.48.

8. All delinquent taxes shall bear interest at a rate as authorized and as prescribed by the Texas Tax Code § 33.01.

9. Taxes that remain delinquent on July 1st of the year in which they become delinquent incur an additional penalty to defray costs of collection of 15% of the amount of taxes, penalty, and interest due, and a valid tax lien is hereby created in favor of the City of Victoria, Texas, on all properties subject to the provisions of this ordinance to secure the payment of the taxes hereby levied, and penalties and interest, should the latter accrue.

10. All ordinances or parts of ordinances in conflict with this ordinance are repealed to the extent of such conflict.

11. If any section, clause, paragraph, sentence or phrase of this ordinance shall, for any reason, be held to be invalid or unconstitutional, such invalid section, clause, paragraph, sentence or phrase is hereby declared to be severable and any such invalid or unconstitutional section, clause, paragraph, sentence or phrase shall in no way affect the remainder of this ordinance, and it is hereby declared to be the intention of the City Council of the City of Victoria, Texas, that the remainder of this ordinance would have been passed notwithstanding the validity or unconstitutionality of any section, clause, paragraph, sentence or phrase thereof.

12. The provisions of this ordinance shall become effective immediately upon final passage and approval by the City Council of the City of Victoria, Texas.

Passed, first reading, this the 27th day of August, 2020

Ayes: 7

Nays: 0

Abstentions: 0

Passed, second and third reading, this the 1st day of September, 2020  
Ayes: 7  
Nays: 0  
Abstentions: 0  
Approved and adopted, this the 1st day of September, 2020.



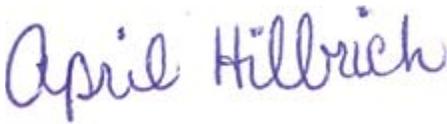
---

Rawley McCoy,  
Mayor of the City of Victoria



---

Thomas A. Gwosdz,  
City Attorney



---

April Hilbrich,  
City Secretary





# **Budget Provisions Per City of Victoria, Texas Charter**



**Budget Provisions**  
**Per**  
**City of Victoria, Texas Charter**

**Article I. Section 2 – General powers of municipality, separation of legislative and executive functions:**

*The City of Victoria shall have all the powers granted to cities by the Constitution and laws of the State of Texas, together with all the implied powers necessary to carry into execution such granted powers. All powers of the City of Victoria granted under the provisions of the Constitution and laws of the State of Texas and of this Charter, subject only to the limitations imposed by such Constitution, laws, and Charter, shall be vested in and exercised by an elective governing body, referred to in this Charter as the “City Council”, which shall enact legislation, fix and determine policies, adopt budgets, and make such appointments to office as provided in this Charter. The executive functions of the City shall be administered by the Chief Executive Officer who shall be known as the City Manager and who shall execute the laws and administer the government of the City of Victoria.*

**Article III. Section 2(e) – Duty and power of City Manager:**

*To prepare and submit to the City Council the annual budget and supplements thereto;*

**Article V. Section 1 – Fiscal year, funds of budget:**

*The municipal or fiscal year of the City of Victoria shall begin on the first day of October of each year and end on the thirtieth day of September of the following year. All funds collected by the City during any fiscal year, including both current and delinquent revenues, shall belong to such fiscal year, and not legally allocated or pledged specifically, shall become resources of the fiscal year next succeeding. Except for funds derived to pay interest and create a sinking fund on the bonded indebtedness of the City, revenues collected in any fiscal year shall be applied to the payment of expenses incurred during such fiscal year. The fiscal year designated here shall also constitute the budget and accounting year, and the term “budget year” shall mean the fiscal year for which an annual budget is adopted and in which it is administered.*

**Article V. Section 2 – Finance Department, Director:**

*There is hereby created the Finance Department of the City of Victoria, and the head of the Department shall be the Director of Finance, who shall be appointed to office by the City Manager. It shall be the duty of the Director to administer all financial affairs of the City of Victoria, except the assessment and collection of taxes, in accord with provisions of this Charter and ordinances of the City. The Director shall be a person having knowledge of municipal accounting, budgeting, and financial controls.*



**Article V, Section 5 – Preparing budget, adopting by City Council:**

*Not later than thirty days prior to the date the City Council makes its tax levy for the year, the City Manager shall submit in writing to the City Council a proposed budget for the next fiscal year, in accordance with laws of the State of Texas and in the form prescribed by this Charter. Upon receipt of the proposed budget from the City Manager, the City Council shall order a public hearing on the budget, at which all interested persons shall be given an opportunity to be heard, and shall cause to be published at least ten days prior to such hearing a notice of the time and place of such hearing. The City Council shall adopt the budget prior to the beginning of the fiscal year, and upon final adoption the budget shall be in effect for the next fiscal or budget year. Copies of the budget shall be filed with the City Secretary and the County Clerk of Victoria County, or as required by law, and copies shall be made available for use and guidance of all departments, offices, and agencies of the City. The City Council in case of grave public necessity may amend the original budget to authorize emergency expenditures to meet unusual and unforeseen conditions which could not by reasonable diligence, thought and attention have been included in the original budget.*

**Article V, Section 6 – Contents of annual budget:**

*The annual budget for the City of Victoria shall include a complete financial statement of the municipality, a budget message from the City Manager showing the proposed fiscal plan for the City and describing significant aspects of the budget for the fiscal period of the budget, and shall contain all items and contents required by State law.*



# **Tax Rate Limitation and Calculated Effective Tax Rate Per City of Victoria, Texas Charter**



## ***Tax Rate Limitations & Calculated Effective Tax Rate***

### ***Constitutional Limitations on Taxing Power of Texas Cities***

Article XI, Section 5, of the Texas Constitution, which is applicable to cities having a population of more than 5,000, provides authority for a tax rate not to exceed \$2.50 per \$100 of assessed valuation of taxable property. Neither the Constitution nor Texas Statutes address the matter of internal division of the \$2.50 maximum between the several funds and purposes for which taxes may be levied. As a matter of policy, the Attorney General of Texas, in his statutorily required examination of legal proceedings had in the issuance of bonds of a city having a \$2.50 tax rate, will not approve the issuance of bonds where total debt service of all tax supported debt requires a tax rate of more than \$1.50 per \$100 assessed valuation after making allowance for 10% delinquency in collections.

### ***Charter Limitations on City's Taxing Power***

It will be noted from the excerpt from the City's Charter which appears below that a tax rate of only \$2.00 has been authorized from the \$2.50 permitted under the Constitution and that no internal limits as to purpose are imposed.

*Article IV, Section 1(a), "Limitations of Tax Levy", of the City's Charter was amended pursuant to an election held within the City on May 12, 2012, at which a proposition was approved by a vote of 2,896 to 761 to add to such Section 1 (a) the language which appears below in an excerpt of such section as it now appears in the Charter:*

*"Section 1. (a) The City of Victoria shall have the power to levy, assess, and collect taxes for any municipal purpose on property of any kind or character, within the corporate limits within the maximum authorized now or hereafter by the Constitution and laws of the State of Texas, and on persons, privileges, subjects and occupations. Provided, that the total tax levied annually for general purposes, and for the purpose of paying the interest and providing a sinking fund on the outstanding bonded indebtedness of the City of Victoria, and for paying the interest and making provisions for the sinking fund on such future bond issues as may be authorized, shall not exceed Two Dollars on the One Hundred Dollar assessed valuation of taxable property; except that an additional tax within the maximum authorized now or hereafter by the Constitution of the State of Texas may be levied upon approval of a majority vote of the qualified voters of the City of Victoria at an election in the City at which the increased rate of taxation shall be submitted to such voters of the City. (b) The governing body of the City of Victoria may decrease the official tax rate for the current year at any time."*

The City of Victoria, like other local jurisdictions in Texas, operates under a State law that provides for the calculating each year, of a calculated effective tax rate for the City. The law mandates a strict formula to be used in calculating this rate. By law, if the City sets the actual tax rate at a level greater than the calculated effective rate, special public notices and hearings must be held.

The formula lets a city receive additional tax revenue because of growth in the base from new structures and annexations. On the other hand, if the tax base rises because of revaluation (inflation), the effect is that the calculated effective tax rate is forced downward in proportion.

The purpose of the legislation behind the formula is to prevent entities from having increases in tax revenue simply because of inflation of property values, a purpose which it accomplishes. The formula generates a calculated tax rate that theoretically produces the same amount of revenue for maintenance and operations purposes as the year before, with some adjustments (new structures and annexed properties).

In calculating the City's rollback tax rate, City Ordinance No. 2012-26 limits the effective maintenance and operating tax rate to five percent instead of eight percent (per state law).



**PERSONNEL CHART**

	<i>FY</i> <i>2016</i>	<i>FY</i> <i>2017</i>	<i>FY</i> <i>2018</i>	<i>FY</i> <i>2019</i>	<i>FY</i> <i>2020</i>	<i>FY</i> <i>2021</i>	<i>FY</i> <i>2021</i> <i>Budget</i>	<i>FY</i> <i>2020</i> <i>Budget</i>
<b>GENERAL FUND:</b>								
City Manager	10	10	10	10	11 <sup>8</sup>	13 <sup>11</sup>	\$ 1,037,344	\$ 692,584
Finance	6	6	6	7 <sup>5</sup>	7	7 <sup>12</sup>	431,886	554,855
Legal	4	4	4	4	4	4	470,135	376,948
Human Resources	4	4	4	4	4	4	332,028	321,827
City Secretary	3	3	3	3	3	3	176,846	161,942
Communications and Public Affairs	3	3	3	3	3	5 <sup>13</sup>	379,100	244,507
Police	159	159	161 <sup>2</sup>	162 <sup>6</sup>	162	166 <sup>14</sup>	12,612,557	12,267,600
Fire	130	130	130	130	130	130	11,160,369	11,005,592
Municipal Court	5	5	5	5	5	5	276,417	260,041
Development Services Administration	2	2	2	2	3 <sup>9</sup>	2 <sup>15</sup>	193,550	189,220
Planning Services	5	5	5	5	5	5	203,123	211,979
Development Center/Inspections	10	10	10	10	10	10	656,437	694,565
Code Enforcement	5	5	5	5	5	5	279,257	268,211
Geographic Information System (GIS)	4	4	4	4	4	4	272,569	266,322
Engineering	9	9	8 <sup>3</sup>	8	8	7 <sup>16</sup>	594,815	638,386
Street	27	27	27	27	29 <sup>10</sup>	29	1,551,966	1,563,810
Traffic Control	9	9	9	9	9	9	473,848	499,493
Building Services	6	6	6	6	6	0 <sup>17</sup>	-	289,198
Custodial	4	4	4	4	4	0 <sup>17</sup>	-	164,714
Parks & Recreation	40	39 <sup>1</sup>	38 <sup>4</sup>	36 <sup>7</sup>	30 <sup>18</sup>	30	1,620,514	1,817,841
Community Appearance	0	0	0	0	6 <sup>18</sup>	0 <sup>18</sup>	-	253,769
Library	27	27	27	27	27	27	1,354,329	1,345,149
<b>GENERAL FUND TOTAL</b>	<b>472</b>	<b>471</b>	<b>471</b>	<b>471</b>	<b>475</b>	<b>465</b>	<b>\$ 34,077,090</b>	<b>\$ 34,088,553</b> <sup>19</sup>

<sup>1</sup> Recreation Coordinator position moved from Parks & Recreation into Community Center Fund

<sup>2</sup> Police Department added 2 new officers.

<sup>3</sup> Engineering Inspector eliminated after employee retired.

<sup>4</sup> Park's Worker eliminated after employee resigned.

<sup>5</sup> Finance added Accountant position.

<sup>6</sup> Police Department added 1 new officer in General Fund and 2 Mental Health Officers in Gulf Bend Grant Fund.

<sup>7</sup> Park's Worker eliminated 2 positions.

<sup>8</sup> City Manager added 1 new Assistant City Manager.

<sup>9</sup> Development Services added 1 Main Street Program Executive Director.

<sup>10</sup> Street Department added 2 new workers to staff additional Patch Crew.

<sup>11</sup> Reorganization of Finance Director to Chief Financial Officer and the addition of Economic Development Director

<sup>12</sup> Reorganization of Finance Director to Chief Financial Officer and the addition of Grant Administrator.

<sup>13</sup> Reorganization of part-time employee to full-time and reorg of one Print Shop employee to department.

<sup>14</sup> Police Department added 4 new police officers in General Fund as part of COPS Grant.

<sup>15</sup> Reorganization of Main Street Program to Hotel Funds.

<sup>16</sup> Engineering Inspector eliminated after employee resigned.

<sup>17</sup> Building and Custodial Services have been reorged to Building & Equipment Services Fund.

<sup>18</sup> Parks & Recreation reorganized 6 workers to Community Appearance in FY 2020 and moved to Environmental Services Fund in FY 2021.

<sup>19</sup> Total does not include Non-departmental expenditures for unemployment fees.



**PERSONNEL CHART**

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2021 Budget	FY 2020 Budget
<b>MOTEL TAX FUND:</b>								
Main Street	0	0	0	0	0	1 <sup>1</sup>	\$ 112,508	\$ -
<b>MOTEL TAX FUND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>\$ 112,508</b>	<b>\$ -</b>

<sup>1</sup> Reorganization of Main Street Program from General Fund.

**WATER AND WASTEWATER FUND:**

Environmental	0	0	0	0	0	0 <sup>1</sup>	\$ 16,302	\$ 2,448
Utility Billing	12	12	12	12	12	12	586,285	555,436
Water Treatment Plant	14	14	14	14	14	14	873,539	896,727
Water	30	30	30	30	30	31 <sup>2</sup>	2,151,622	1,981,597
PreTreatment	3	3	3	3	3	3	189,893	173,830
Wastewater	20	20	20	20	20	20	1,111,893	1,083,128
Wastewater Treatment Plant	16	16	16	16	16	15 <sup>3</sup>	1,122,440	1,155,025
Non-Departmental	0	0	0	0	0	0 <sup>4</sup>	1,000	1,000
<b>WATER AND WASTEWATER FUND TOTAL</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>\$ 6,052,974</b>	<b>\$ 5,849,191</b>

<sup>1</sup> Fund includes Water Fund portion for Grant Administrator, counted in General Fund.

<sup>2</sup> Increase is due to the addition of Assistant Director of Public Works.

<sup>3</sup> Decrease is due to the elimination of 1 Technician after employee resigned.

<sup>4</sup> This fund accounts for Unemployment Tax.

**COMMUNITY CENTER FUND:**

Community Center	6	7 <sup>1</sup>	7	7	7	7	\$ 357,332	\$ 339,552
<b>COMMUNITY CENTER FUND TOTAL</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>\$ 357,332</b>	<b>\$ 339,552</b>

<sup>1</sup> Recreation Coordinator position moved from Parks & Recreation into Community Center Fund

**ENVIRONMENTAL SERVICES FUND:**

Administration	4	4	4	3 <sup>1</sup>	3	3 <sup>2</sup>	\$ 258,043	\$ 231,511
Brush & Bulky Collections	3	3	3	3	3	3	159,369	152,523
Yard Waste Collections	4	4	4	4	4	4	202,424	192,638
Residential Collections	11	11	11	11	11	11	643,781	633,801
Recycling Center	2	2	2	2	2	2	108,611	101,184
Community Appearance - Right-of-Way	0	0	0	0	0	1 <sup>3</sup>	42,678	-
Community Appearance - ROW Mowing	0	0	0	0	0	3 <sup>3</sup>	146,504	-
Community Appearance - Flood Buy-Out	0	0	0	0	0	2 <sup>3</sup>	76,922	-
Non-Departmental	0	0	0	0	0	0 <sup>4</sup>	5,130	5,130
<b>ENVIRONMENTAL SERVICES FUND TOTAL</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>23</b>	<b>23</b>	<b>29</b>	<b>\$ 1,643,462</b>	<b>\$ 1,316,787</b>

<sup>1</sup> Beginning January 1, 2018, the TCEQ Air Quality Grant will no longer be funded by the state. This resulted in a net reduction of 1 employee.

<sup>2</sup> Amount includes Environmental Services Fund portion for Grant Administrator, counted in General Fund.

<sup>3</sup> Community Appearance was moved from General Fund to Environmental Services Fund.

<sup>4</sup> This fund accounts for Retiree Health.



**PERSONNEL CHART**

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2021 Budget	FY 2020 Budget
<b>RIVERSIDE PARK GOLF COURSE FUND:</b>								
Club House	0	0	0	1	1	1	\$ 182,788	\$ 182,638
Golf Course	0	0	0	9	9	9	366,980	365,440
<b>RIVERSIDE PARK GOLF COURSE FUND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10<sup>1</sup></b>	<b>10</b>	<b>10</b>	<b>\$ 549,768</b>	<b>\$ 548,078</b>
<sup>1</sup> Beginning July 1, 2017, the City took over the Riverside Park Golf Course from VPIA.								
<b>BUILDING &amp; EQUIPMENT SERVICES FUND:</b>								
Fleet Services	2	2	2	1 <sup>1</sup>	1	2 <sup>2</sup>	\$ 167,771	\$ 104,503
Building Services	0	0	0	0	0	5 <sup>3</sup>	241,943	-
Custodial Services	0	0	0	0	0	4 <sup>3</sup>	162,829	-
<b>BUILDING &amp; EQUIPMENT SERV. FUND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>11</b>	<b>\$ 572,543</b>	<b>\$ 104,503</b>
<sup>1</sup> The clerk position was eliminated in December 2017 after the retirement of that employee.								
<sup>2</sup> Administration position was added back after reorganization of the Building & Equipment Services Department.								
<sup>3</sup> Due to the reorganization of the Building & Equipment Services Department, moved from General Fund.								
<b>INFORMATION TECHNOLOGY FUND:</b>								
Information Technology	10	10	10	10	10	10	\$ 707,224	\$ 697,176
<b>INFORMATION TECHNOLOGY FUND TOTAL</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>\$ 707,224</b>	<b>\$ 697,176</b>
<b>RADIO SYSTEMS FUND:</b>								
Radio Systems	1	1	1	0 <sup>1</sup>	0	0 <sup>2</sup>	\$ 9,412	\$ 8,452
<b>RADIO SYSTEMS FUND TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$ 9,412</b>	<b>\$ 8,452</b>
<sup>1</sup> The Communications Technician position was eliminated in December 2017 after the retirement of that employee.								
<sup>2</sup> Budgeted amount is for Retiree Health.								
<b>PURCHASING FUND:</b>								
Purchasing	3	3	3	3	3	3	\$ 236,177	\$ 176,630
<b>PURCHASING FUND TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>\$ 236,177</b>	<b>\$ 176,630</b>
<b>SAFETY MANAGEMENT FUND:</b>								
Safety Management	2	2	2	2	2	2	\$ 103,403	\$ 102,768
<b>SAFETY MANAGEMENT FUND TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>\$ 103,403</b>	<b>\$ 102,768</b>
<b>PRINT SHOP FUND:</b>								
Print Shop	2	2	2	2	2	0 <sup>1</sup>	\$ 6,064	\$ 109,767
<b>PRINT SHOP FUND TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>\$ 6,064</b>	<b>\$ 109,767</b>
<sup>1</sup> Print Shop positions were reorganized, one is budgeted in Communications and Public Affairs and the other was eliminated.								
<b>CONVENTION &amp; VISITORS BUREAU FUND:</b>								
Convention & Visitors Bureau	4	4	4	4	4	4	\$ 274,798	\$ 260,714
<b>CONVENTION &amp; VISITORS FUND TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>\$ 274,798</b>	<b>\$ 260,714</b>
<b>TOTAL PERSONNEL - ALL FUNDS</b>	<b>619</b>	<b>619</b>	<b>619</b>	<b>627</b>	<b>632</b>	<b>637</b>	<b>\$ 44,702,755</b>	<b>\$ 43,602,171</b>



## 2020-2021 Salary Structure **Fire ONLY**

Position Title	Grade	Bi-weekly Min	Bi-weekly Max	Hourly Min	Hourly Max	Monthly Min	Monthly Mid	Monthly Max	Annual Minimum	Annual Midpoint	Annual Maximum	Grade
FF-No EMT	22	1,789.17	1,789.17	15.95	15.95	3,876.53	3,876.53	3,876.53	46,518.34	46,518.34	46,518.34	22

### Certified Fire

Fire Inspector/ Investigator	M1	2,115.27	2,456.15	26.44	30.70	4,583.08	4,952.33	5,321.67	54,997.00	59,428.00	63,860.00	M1
Assistant Fire Marshal	M2	2,463.12	3,110.08	30.79	38.88	5,336.75	6,037.67	6,738.50	64,041.00	72,452.00	80,862.00	M2

EMT Trainee	F0	1,103.19	1,103.19	13.79	13.79	2,390.25	2,390.25	2,390.25	28,683.00	28,683.00	28,683.00	F0
Paramedic Trainee or Firefighter/Paramedic	F1	1,707.69	1,707.69	21.35	21.35	3,700.00	3,700.00	3,700.00	44,400.00	44,400.00	44,400.00	F1
Firefighter/ EMT	F2	1,602.04	2,029.77	14.28	18.10	3,471.08	3,934.42	4,397.83	41,653.00	47,213.00	52,774.00	F2
Fire Medic	F3	1,859.27	2,154.65	16.58	19.21	4,028.42	4,348.42	4,668.42	48,341.00	52,181.00	56,021.00	F3
Fire Engineer	F4	2,020.92	2,334.12	18.02	20.81	4,378.67	4,717.96	5,057.25	52,544.00	56,615.50	60,687.00	F4
Fire Lieutenant	F5	2,468.58	2,833.00	22.01	25.26	5,348.58	5,743.42	6,138.17	64,183.00	68,921.00	73,658.00	F5
Fire Captain	F6	2,668.77	3,200.65	23.80	28.54	5,782.33	6,358.58	6,934.75	69,388.00	76,303.00	83,217.00	F6
Battalion Chief	F7	3,261.54	3,633.19	29.08	32.39	7,066.67	7,469.33	7,871.92	84,800.00	89,632.00	94,463.00	F7
Assistant Fire Chief (Operations, Admin, Fire Marshal)	F8	3,644.62	3,992.69	45.56	49.91	7,896.67	8,273.75	8,650.83	94,760.00	99,285.00	103,810.00	F8

\* Licensed Fire works 2916 hours in a year. Salaries are calculated for Fire accordingly.

Grade F0, F1, F8, M1, M2, and M3 are Admin, 2080 Hrs.

Page Grade 22 - Firefighter only, no EMT certification, this position received 3% ATB on 10-1-2018

Step Plan Program for 2019-2020 for all certified except Leadership; Fire Lt, Fire Cpt, Bat Chief, Asst Chief, Fire Marshal.

Effective: 10/01/2019

## 2020-2021 Salary Structure **PD ONLY**

Position Title	Grade	Bi-weekly Min	Bi-weekly Max	Hourly Min	Hourly Max	Monthly Min	Monthly Mid	Monthly Max	Annual Minimum	Annual Midpoint	Annual Maximum	Grade
----------------	-------	---------------	---------------	------------	------------	-------------	-------------	-------------	----------------	-----------------	----------------	-------

### Certified Police

Police Cadet / Non-Licensed Police Officer	P1	1110.12	1110.12	13.88	13.88	2405.25	2405.25	2405.25	28,863	28,863	28,863	P1
Trainee/ Trainee (Non-Licensed)	P2	1674.31	1674.31	20.93	20.93	3627.67	3627.67	3627.67	43,532	43,532	43,532	P2
Patrol Officer	P3	1738.42	1835.12	21.73	22.94	3766.58	3871.33	3976.08	45,199	46,456	47,713	P3
Sr. Patrol Officer or Detective	P4	1896.23	2573.88	23.70	32.17	4108.50	4842.63	5576.75	49,302	58,112	66,921	P4
Sergeant	P5	2598.12	2885.92	32.48	36.07	5629.25	5941.08	6252.83	67,551	71,293	75,034	P5
Lieutenant	P6	2968.12	3316.12	37.10	41.45	6430.92	6807.92	7184.92	77,171	81,695	86,219	P6
Captain	P7	3383.85	3720.23	42.30	46.50	7331.67	7696.08	8060.50	87,980	92,353	96,726	P7
Assistant Chief	P8	3723.85	4049.12	46.55	50.61	8068.33	8420.75	8773.08	96,820	101,049	105,277	P8

\* Licensed Police works 2080 hours in a year. Salaries are calculated for Police accordingly.

Effective 10/1/2018

Pay Grade P2, P3 and P4 have Step Plan Program



## 2020-2021 Salary Structure **Fire ONLY**

Position Title	Grade	Bi-weekly Min	Bi-weekly Max	Hourly Min	Hourly Max	Monthly Min	Monthly Mid	Monthly Max	Annual Minimum	Annual Midpoint	Annual Maximum	Grade
FF-No EMT	22	1,789.17	1,789.17	15.95	15.95	3,876.53	3,876.53	3,876.53	46,518.34	46,518.34	46,518.34	22

### Certified Fire

Fire Inspector/ Investigator	M1	2,115.27	2,456.15	26.44	30.70	4,583.08	4,952.33	5,321.67	54,997.00	59,428.00	63,860.00	M1
Assistant Fire	M2	2,463.12	3,110.08	30.79	38.88	5,336.75	6,037.67	6,738.50	64,041.00	72,452.00	80,862.00	M2

EMT Trainee	F0	1,103.19	1,103.19	13.79	13.79	2,390.25	2,390.25	2,390.25	28,683.00	28,683.00	28,683.00	F0
Paramedic Trainee or Firefighter/Paramedic	F1	1,707.69	1,707.69	21.35	21.35	3,700.00	3,700.00	3,700.00	44,400.00	44,400.00	44,400.00	F1
Firefighter/EMT	F2	1,602.04	2,029.77	14.28	18.10	3,471.08	3,934.42	4,397.83	41,653.00	47,213.00	52,774.00	F2
Fire Medic	F3	1,859.27	2,154.65	16.58	19.21	4,028.42	4,348.42	4,668.42	48,341.00	52,181.00	56,021.00	F3
Fire Engineer	F4	2,020.92	2,334.12	18.02	20.81	4,378.67	4,717.96	5,057.25	52,544.00	56,615.50	60,687.00	F4
Fire Lieutenant	F5	2,468.58	2,833.00	22.01	25.26	5,348.58	5,743.42	6,138.17	64,183.00	68,921.00	73,658.00	F5
Fire Captain	F6	2,668.77	3,200.65	23.80	28.54	5,782.33	6,358.58	6,934.75	69,388.00	76,303.00	83,217.00	F6
Battalion Chief	F7	3,261.54	3,633.19	29.08	32.39	7,066.67	7,469.33	7,871.92	84,800.00	89,632.00	94,463.00	F7
Assistant Fire Chief (Operations, Admin, Fire Marshal)	F8	3,644.62	3,992.69	45.56	49.91	7,896.67	8,273.75	8,650.83	94,760.00	99,285.00	103,810.00	F8

\* Licensed Fire works 2916 hours in a year. Salaries are calculated for Fire accordingly.

Grade F0, F1, F8, M1, M2, and M3 are Admin, 2080 Hrs.

Page Grade 22 - Firefighter only, no EMT certification, this position received 3% ATB on 10-1-2018

Step Plan Program for 2019-2020 for all certified except Leadership; Fire Lt, Fire Cpt, Bat Chief, Asst Chief, Fire Marshal.

Effective: 10/01/2019

## 2019-2020 Salary Structure **PD ONLY**

Position Title	Grade	Bi-weekly Min	Bi-weekly Max	Hourly Min	Hourly Max	Monthly Min	Monthly Mid	Monthly Max	Annual Minimum	Annual Midpoint	Annual Maximum	Grade
----------------	-------	---------------	---------------	------------	------------	-------------	-------------	-------------	----------------	-----------------	----------------	-------

### Certified Police

Police Cadet / Non-Licensed Police Officer	P1	1110.12	1110.12	13.88	13.88	2405.25	2405.25	2405.25	28,863	28,863	28,863	P1
Trainee/ Trainee (Non-Licensed)	P2	1674.31	1674.31	20.93	20.93	3627.67	3627.67	3627.67	43,532	43,532	43,532	P2
Patrol Officer	P3	1738.42	1835.12	21.73	22.94	3766.58	3871.33	3976.08	45,199	46,456	47,713	P3
Sr. Patrol Officer or Detective	P4	1896.23	2573.88	23.70	32.17	4108.50	4842.63	5576.75	49,302	58,112	66,921	P4
Sergeant	P5	2598.12	2885.92	32.48	36.07	5629.25	5941.08	6252.83	67,551	71,293	75,034	P5
Lieutenant	P6	2968.12	3316.12	37.10	41.45	6430.92	6807.92	7184.92	77,171	81,695	86,219	P6
Captain	P7	3383.85	3720.23	42.30	46.50	7331.67	7696.08	8060.50	87,980	92,353	96,726	P7
Assistant Chief	P8	3723.85	4049.12	46.55	50.61	8068.33	8420.75	8773.08	96,820	101,049	105,277	P8

\* Licensed Police works 2080 hours in a year. Salaries are calculated for Police accordingly.

Effective 10/1/2018

Pay Grade P2, P3 and P4 have Step Plan Program



## 2020-2021 Salary Structure

Grade	Bi-weekly Minimum	Bi-weekly Maximum	<i>Hourly Minimum</i>	Monthly Minimum	Monthly Midpoint	Monthly Maximum	<i>Hourly Maximum</i>	Annual Minimum	Annual Midpoint	Annual Maximum	Grade
-------	----------------------	----------------------	---------------------------	--------------------	---------------------	--------------------	---------------------------	-------------------	--------------------	-------------------	-------

### City of Victoria

34	824.00	1177.31	10.30	1785.33	2168.09	2550.84	14.72	21,424.00	26,017.03	30,610.06	34
35	883.89	1290.50	11.05	1915.10	2355.59	2796.08	16.13	22,981.14	28,267.07	33,553.00	35
36	955.72	1414.43	11.95	2070.73	2567.66	3064.60	17.68	24,848.72	30,811.95	36,775.18	36
37	1041.69	1541.73	13.02	2257.00	2798.71	3340.42	19.27	27,083.94	33,584.46	40,084.98	37
38	1135.45	1680.47	14.19	2460.14	3050.58	3641.02	21.01	29,521.70	36,606.96	43,692.22	38
39	1237.67	1831.73	15.47	2681.62	3325.18	3968.75	22.90	32,179.42	39,902.20	47,624.98	39
40	1361.42	2014.90	17.02	2949.74	3657.68	4365.62	25.19	35,396.92	43,892.16	52,387.40	40
41	1511.16	2236.53	18.89	3274.18	4060.00	4845.82	27.96	39,290.16	48,719.97	58,149.78	41
42	1692.51	2504.91	21.16	3667.11	4547.21	5427.31	31.31	44,005.26	54,566.46	65,127.66	42
43	1912.51	2830.52	23.91	4143.77	5138.28	6132.79	35.38	49,725.26	61,659.39	73,593.52	43
44	2180.27	3226.81	27.25	4723.92	5857.67	6991.42	40.34	56,687.02	70,292.04	83,897.06	44
45	2507.31	3710.82	31.34	5432.51	6736.31	8040.11	46.39	65,190.06	80,835.69	96,481.32	45
46	2908.50	4304.56	36.36	6301.75	7814.15	9326.55	53.81	75,621.00	93,769.78	111,918.56	46

Effective: 10/01/2018 (includes 3% increase on Min and Max)

L:\salary structure\

Fire and PD have separate pay structure

Pay grade 01 will be for part-time workers, prosecutor and judge (No benefits).

Pay grade 47 will be utilized for Directors, City Mgr, Asst City Mgr

Page Grade 33: Use for mayor and councilmen, offered Health Benefits



## Major Funds - Revenues



**MAJOR FUNDS - REVENUES**

Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year					
	2015	2016	2017	2018	2019	2020	2020	2021	2021
	Actual	Actual	Actual	Actual	Actual	Original Budget	Projected Budget	Approved Budget	Approved Budget
<b>GENERAL FUND</b>									
<b>TAXES AND FRANCHISE FEES:</b>									
COV1/401100 TAXES-ADVALRM CURR	\$ 13,972,132	\$ 14,308,414	\$ 14,735,846	\$ 15,143,523	\$ 15,360,374	\$ 16,106,139	\$ 16,106,139	\$ 16,568,109	
COV1/401110 PENALTIES & INTEREST	217,368	217,294	256,045	219,019	295,275	220,000	220,000	220,000	
COV1/401200 TAXES AV DELINQUENT	221,495	136,868	203,431	137,490	198,142	145,000	-	150,000	
COV1/401120 SALES TAX REVENUE	17,937,136	16,555,680	14,710,140	16,879,223	17,111,735	16,256,000	16,010,000	15,490,000	
COV1/401130 BINGO TAX	75,620	69,130	56,225	63,934	72,469	60,000	66,504	70,000	
COV1/401301 FRANCHISE TAX - AEP	2,023,624	2,006,506	1,986,887	2,032,604	1,990,520	2,000,000	1,974,039	2,000,000	
COV1/401302 REPUBLIC WASTE INC.	873,450	835,644	985,258	1,362,691	1,192,586	1,068,000	1,161,600	1,156,000	
COV1/401303 WSTE MGMT FRAN FEE	818,985	740,632	778,109	946,782	958,451	955,477	941,000	955,477	
COV1/401304 TELECOMMUNIC.FRANCH.	498,449	480,180	458,645	417,196	394,831	417,000	380,000	380,000	
COV1/401305 SUDDENLINK COMMUNICATIONS	900,557	852,645	824,942	771,285	773,579	752,000	703,328	752,000	
COV1/401306 CENTERPOINT	167,849	138,903	283,996	338,246	351,827	345,000	329,000	345,000	
COV1/401307 VICT CO ELEC COOP	127,518	121,286	149,714	189,486	193,625	195,000	205,350	210,000	
COV1/490037 AT&T NODES ROW FEE	-	-	-	-	26,462	8,400	-	-	
Sub-total:	\$ 37,834,183	\$ 36,463,182	\$ 35,429,238	\$ 38,501,478	\$ 38,919,874	\$ 38,528,016	\$ 38,096,960	\$ 38,296,586	
<b>LICENSES AND PERMITS</b>									
COV1/402010 LIQUOR LICENSES	\$ 273,989	\$ 263,888	\$ 246,062	\$ 294,665	\$ 274,998	\$ 264,000	\$ 274,000	\$ 274,000	
COV1/402011 VITAL STATISTICS	105,134	106,048	101,500	116,048	129,927	103,000	115,000	123,000	
COV1/402012 GARAGE SALE PERMITS	20,070	21,500	19,430	16,702	17,693	16,000	10,000	16,000	
COV1/402013 REMOTE CERTIFICATION	21,693	24,092	21,640	23,163	34,187	21,000	30,000	30,000	
COV1/402014 AMUSEMNT MACH PRMT	26,475	29,220	30,720	34,545	8,865	11,000	8,800	11,000	
COV1/402015 TRANSF AMB SERVICE	870	655	615	615	580	615	685	685	
COV1/402016 POOL HALL PERMITS	325	450	350	350	425	375	375	375	
COV1/402017 COMM OUTDOOR SALES	4,235	7,190	-	-	-	-	-	-	
COV1/402018 GAME ROOM PERMITS	-	800	775	850	5,460	5,460	-	-	
COV1/402019 ITINERANT LICENSES	-	5,000	14,336	4,840	1,200	5,000	1,000	1,000	
COV1/402020 TAXICAB OPER LICENSES	4,280	2,100	1,720	1,375	1,150	1,400	1,150	1,150	
COV1/402021 SEXUALLY ORIENT BUS	1,575	150	150	150	150	150	150	150	
COV1/402023 TRASH HAULERS PERMIT	150	35	35	140	35	35	35	35	
COV1/402024 MOBILE FOOD VENDOR	-	400	6,100	4,200	200	4,200	-	-	
COV1/402025 LIMOUSINE PERMITS	35	450	425	440	415	440	335	335	
COV1/402026 TAXICAB BUS LICENSES	350	155	165	130	55	130	120	120	
COV1/402027 ANIMAL CARE FAC LIC	200	-	-	-	-	-	-	-	
COV1/402028 WRECKER PERMITS	200	22,838	26,825	25,035	26,685	25,035	26,685	26,685	
COV1/402040 BUILDING LICENSES	19,678	54,000	84,400	110,694	69,850	50,000	50,000	50,000	
COV1/402041 BUILDING PERMITS	50,174	290,830	270,857	747,573	320,704	250,000	250,000	265,000	
COV1/402042 ELECTRICAL PERMITS	271,235	57,830	44,928	71,190	59,930	50,000	50,000	50,000	
COV1/402043 MECHANICAL PERMITS	57,834	57,198	48,160	62,790	53,852	48,000	48,000	48,000	
COV1/402044 PLUMBING PERMITS	56,125	48,464	42,899	53,692	48,000	45,000	44,500	45,000	
COV1/402046 MECHANICAL LICENSES	44,935	-	-	-	-	-	-	-	
COV1/402047 STREET VENDOR PERMIT	35	35	70	70	555	35	105	105	
Sub-total:	\$ 959,596	\$ 993,930	\$ 962,162	\$ 1,569,257	\$ 1,054,916	\$ 900,875	\$ 910,940	\$ 944,640	
<b>INTERGOVERNMENTAL</b>									
COV1/403011 VICTORIA COUNTY FIRE	\$ 1,500,000	\$ 1,585,000	\$ 1,585,000	\$ 1,685,000	\$ 1,835,000	\$ 1,835,000	\$ 1,835,000	\$ 1,835,000	
COV1/403014 VISD - RESOURCE OFF	-	-	-	-	-	-	-	-	
COV1/403017 SALES TAX REIMB SERV	247,800	300,000	300,000	300,000	300,000	367,820	367,820	473,853	
COV1/403018 SPORTS COMPLEX	93,255	55,973	53,012	65,753	57,132	50,000	31,000	53,000	
COV1/403019 ADULT SOFTBALL COMPLEX	25,000	22,867	11,000	10,000	12,000	12,000	9,500	12,000	
COV1/403020 TXDOT TRAFFIC SIGNAL REIMB	-	-	-	169,412	76	-	-	-	
COV1/410020 SPRING LEAGUE FEES	14,325	21,400	20,730	21,600	18,725	21,600	15,530	20,000	
COV1/410020 WINTER LEAGUE FEES	-	-	-	2,750	1,400	1,400	1,450	1,450	
COV1/410022 FALL LEAGUE	20,440	23,245	-	21,375	19,270	21,300	19,000	19,000	
COV1/410023 SUMMER LEAGUE	24,831	23,005	27,140	21,850	23,325	21,800	21,800	23,000	
COV1/410031 TOURNAMENT FEES	4,150	3,775	2,230	3,200	1,375	3,000	3,000	3,000	
COV1/403025 IN LIEU OF TAXES	47,966	25,000	71,766	50,718	44,506	25,000	41,097	40,000	
Sub-total:	\$ 1,977,767	\$ 2,060,265	\$ 2,070,878	\$ 2,351,658	\$ 2,312,809	\$ 2,358,920	\$ 2,345,197	\$ 2,480,303	



**MAJOR FUNDS - REVENUES**

Description	Fiscal Year	Fiscal Year							
	2015	2016	2017	2018	2019	2020	2020	2021	
	Actual	Actual	Actual	Actual	Actual	Original Budget	Projected Budget	Approved Budget	
<b>CHARGES FOR SERVICES</b>									
COV1/404010 PLAT REVIEW FEES	\$ 18,294	\$ 22,498	\$ 8,948	\$ 17,672	\$ 18,851	\$ 10,000	\$ 10,000	\$ 10,000	
COV1/404012 MAP SALES	15	63	-	300	32	75	35	35	
COV1/404013 FLOOD PLAIN DEV PRMT	3,140	3,395	3,365	5,980	3,190	3,000	3,000	3,000	
COV1/404030 CATEGORY 1 PLAT FEES	7,220	3,515	670	1,425	3,585	1,000	1,910	1,910	
COV1/404031 CATEGORY 4 PLAT FEES	5,100	5,050	4,300	3,240	4,560	3,200	3,215	3,200	
COV1/404032 VARIANCE REQ FEES	1,919	2,758	240	1,125	3,010	1,000	1,335	1,000	
COV1/404034 CAT 11 PLAT FEE	-	1,625	785	910	1,955	700	1,320	700	
COV1/404035 DEED APPR REVW FEE	584	843	579	840	2,410	800	1,580	1,230	
COV1/404037 PLAT VAC REVIEW FEE	13,770	9,525	3,540	7,610	9,690	6,000	6,000	6,000	
COV1/404038 IMPROVEMENT REVIEW FEE	4,345	2,300	1,100	800	2,100	1,100	1,100	1,100	
COV1/404039 AMBULANCE SUPPLEMENT	-	48,018	584,701	537,405	195,372	450,000	300,000	300,000	
COV1/404044 EMERGICON REVENUE	1,871,311	1,873,833	1,952,892	1,932,248	1,963,839	1,940,000	2,082,000	2,112,000	
COV1/404045 FMO JURISDICTION FEE	-	-	-	-	-	-	-	5,000	
COV1/404050 VICTORIA PUBLIC LIBR	83,266	85,376	75,903	70,360	56,491	56,000	40,000	56,000	
COV1/404052 ACC REPORT FEES	7,392	6,702	6,800	5,223	4,711	5,200	4,781	4,700	
COV1/404053 FALSE ALARM FEES	15,380	19,400	23,300	17,080	19,480	19,400	19,400	19,400	
COV1/404056 ESCORT FEES	21,440	30,880	33,800	31,900	33,800	32,000	29,500	32,000	
COV1/404060 R V PARK	28,335	24,479	24,873	27,606	42,946	27,000	35,000	40,000	
COV1/404061 RECREATION PROG	26,139	13,284	17,012	27,346	29,062	20,000	10,000	25,000	
COV1/404062 SWIMMING POOL	-	-	-	-	-	-	-	-	
COV1/404064 MARKET DAYS	-	-	-	-	-	-	-	-	
COV1/404065 PAVILIONS & GAZEBOS	32,747	44,093	33,478	31,330	28,795	31,300	14,200	25,000	
COV1/404066 SPLASHPAD	2,900	2,600	1,400	2,400	2,400	2,400	1,200	2,400	
COV1/404081 WEEDY LOT	103,784	100,128	69,685	80,564	90,777	75,000	65,000	75,000	
Sub-total:	\$ 2,247,080	\$ 2,300,364	\$ 2,847,370	\$ 2,803,363	\$ 2,517,056	\$ 2,685,175	\$ 2,630,576	\$ 2,724,675	
<b>FINES AND FORFEITURES</b>									
COV1/404082 DEF DRIV COURSE FEE	11,947	10,609	11,288	11,202	6,681	11,000	5,300	7,000	
COV1/405010 CRIM & TRAF VIOLATIO	1,238,985	1,163,437	1,049,384	979,059	855,720	950,000	701,000	800,000	
COV1/405020 COURT COSTS	83,612	74,581	68,977	66,256	51,540	60,000	47,200	50,000	
COV1/405030 PARKING VIOLATIONS	2,622	1,706	1,691	1,077	657	1,000	150	500	
COV1/405045 TIME PMT-CITY PORTIO	34,430	31,839	29,929	27,070	25,232	27,000	23,000	25,000	
Sub-total:	\$ 1,371,596	\$ 1,282,172	\$ 1,161,270	\$ 1,084,664	\$ 939,830	\$ 1,049,000	\$ 776,650	\$ 882,500	
<b>MISCELLANEOUS</b>									
COV1/480010 INTEREST REVENUE	\$ 51,275	\$ 115,051	\$ 185,800	\$ 352,290	\$ 617,488	\$ 400,000	\$ 410,000	\$ 420,000	
COV1/490001 MISCELLANEOUS REVENUE	371,645	273,182	286,662	183,331	251,471	200,000	125,000	200,000	
COV1/490005 PROPERTY SALE	-	-	503,949	-	1,448	-	-	-	
COV1/490010 OTHER PROP RENT	4,515	2,553	2,218	1,750	2,375	1,750	1,750	1,750	
COV1/490015 VPIA LEASE AGREEMENT	35,616	35,616	2,968	-	-	-	-	-	
COV1/490033 RESTITUTION JUD SYS	1,434	121	218	-	314	-	-	-	
COV1/490036 RET CHECK FEES	157	375	398	209	148	200	150	150	
COV1/490110 EVRGRN CEMETERY	1,257	2,570	1,746	926	1,851	900	890	890	
Sub-total:	\$ 465,900	\$ 429,468	\$ 983,959	\$ 538,506	\$ 875,095	\$ 602,850	\$ 537,790	\$ 622,790	
<b>OTHER FINANCING SOURCES</b>									
COV1/490040 SALVAGE / MAT SALES	\$ 4,631	\$ 203,983	\$ 97,202	\$ 89,637	\$ 94,966	\$ 80,000	\$ 102,000	\$ 80,000	
COV1/490050 CONVENIENCE FEE CHRGR	5,872	5,807	8,321	4,820	6,923	6,500	3,800	6,500	
COV1/490102 TRANSFER FROM CONSTR	-	401,445	350,547	493,605	-	-	-	-	
COV1/490156 TRANSFER FROM WORKERS COMP	-	-	-	-	-	129,821	129,821	-	
COV1/490302 TRANS FROM W/WW	2,579,500	2,575,600	2,594,900	2,594,900	2,594,900	2,594,900	2,594,900	2,703,900	
COV1/490303 TRANS FROM COM CT	19,800	19,800	19,800	19,800	19,800	19,800	19,800	19,800	
COV1/490304 TRANS FROM SOL WS	575,191	587,167	587,167	587,167	587,167	587,167	587,167	587,167	
COV1/490305 TRANSFER FROM 700	-	15,130	15,130	48,021	15,130	15,130	15,130	15,130	
COV1/490314 TRANSFER-COVID	-	-	-	-	-	-	-	600,000	
COV1/490410 RADIO SYS. & 911 USE	268,231	268,231	268,231	268,231	268,231	268,231	268,231	268,231	
Sub-total:	\$ 3,453,226	\$ 4,077,162	\$ 3,941,298	\$ 4,106,181	\$ 3,587,117	\$ 3,701,549	\$ 3,720,849	\$ 4,280,728	
<b>TOTAL GENERAL FUND REVENUES:</b>	<b>\$ 48,309,348</b>	<b>\$ 47,606,543</b>	<b>\$ 47,396,175</b>	<b>\$ 50,955,106</b>	<b>\$ 50,206,697</b>	<b>\$ 49,826,385</b>	<b>\$ 49,018,962</b>	<b>\$ 50,232,222</b>	
<b>DEBT SERVICE FUND</b>									
<b>TAXES AND FRANCHISE FEES:</b>									
COV1/401100 TAXES-ADVALRM CURR	\$ 8,743,087	\$ 9,006,584	\$ 9,112,424	\$ 9,285,454	\$ 9,285,256	\$ 9,233,567	\$ 9,192,016	\$ 9,181,542	
COV1/401200 TAXES AV DELINQUENT	155,785	99,707	148,684	103,735	142,764	110,000	100,000	110,000	
Sub-total:	\$ 8,898,872	\$ 9,106,291	\$ 9,261,108	\$ 9,389,189	\$ 9,428,020	\$ 9,343,567	\$ 9,292,016	\$ 9,291,542	
<b>MISCELLANEOUS</b>									
COV1/480010 INTEREST REVENUE	\$ 12,793	\$ 24,909	\$ 56,551	\$ 101,203	\$ 127,225	\$ 100,000	\$ 76,000	\$ 100,000	
COV1/490001 MISCELLANEOUS REV	13,003,214	-	-	-	-	-	-	-	
COV1/490102 LOCAL FUNDING FROM TXDOT	-	-	-	-	-	-	-	-	
COV1/490610 BOND PROCEEDS - ESCROW	-	-	-	25,308,317	-	-	5,750,000	-	
COV1/490900 BOND PROCEEDS -PREMIUM	-	-	-	-	-	-	820,023	-	
COV1/492440 FEDERAL SUBSIDY	420,766	423,036	422,582	-	-	-	-	-	
Sub-total:	\$ 13,436,773	\$ 447,945	\$ 479,133	\$ 25,409,520	\$ 127,225	\$ 100,000	\$ 6,646,023	\$ 100,000	
<b>OTHER FINANCING SOURCES</b>									
COV1/492102 TRANSFER FROM CONSTR	\$ -	\$ -	\$ 1,319,289	\$ 1,266,392	\$ 1,216,558	\$ 3,226,463	\$ 3,210,629	\$ -	
COV1/490200 TRANSFER FROM TRUST & AGENCY	2,192,775	1,376,550	-	-	-	-	-	-	
Sub-total:	\$ 2,192,775	\$ 1,376,550	\$ 1,319,289	\$ 1,266,392	\$ 1,216,558	\$ 3,226,463	\$ 3,210,629	\$ -	
<b>TOTAL DEBT SERVICE FUND REVENUES:</b>	<b>\$ 24,528,422</b>	<b>\$ 10,930,785</b>	<b>\$ 11,059,530</b>	<b>\$ 36,065,101</b>	<b>\$ 10,771,803</b>	<b>\$ 12,670,030</b>	<b>\$ 19,148,668</b>	<b>\$ 9,391,542</b>	



**MAJOR FUNDS - REVENUES**

Description	Fiscal Year	Fiscal Year							
	2015	2016	2017	2018	2019	2020	2020	2021	
	Actual	Actual	Actual	Actual	Actual	Original Budget	Projected Budget	Approved Budget	
<b><u>CAPITAL PROJECT FUNDS</u></b>									
<b>OTHER FINANCING SOURCES</b>									
SALES TAX DEVELOPMENT CORPORATION	\$ -	\$ -	\$ -	\$ 150,000	\$ 10,313,581	\$ 6,666,238	\$ 484,000	\$ 3,804,001	
TRANSFER FROM OTHER CONSTRUCTION FUNDS	-	-	54,103	33,295	-	-	191,570	-	
TRANSFER FROM GENERAL FUND	4,738,757	6,798,933	4,876,900	1,983,164	2,785,288	3,762,100	2,296,211	2,383,089	
TRANSFER FROM TRUST & AGENCY FUND	-	-	-	-	74,954	-	-	300,000	
TRANSFER FROM PROPERTY SALE	-	-	-	1,097,196	-	-	-	-	
TRANSFER FROM CDBG	-	-	-	-	-	-	-	-	
FEDERAL REIMBURSEMENT	-	-	-	-	-	316,368	800,964	-	
STATE REIMBURSEMENT	-	-	-	-	-	-	-	1,000,000	
TxDOT SIGNAL REIMBURSEMENT	149,867	-	-	-	-	-	-	-	
TxDOT RR-CROSSING REIMBURSEMENT	-	-	-	-	-	-	-	-	
TxDOT OVERPASS REIMBURSEMENT	-	-	-	-	11,128,902	-	1,142,596	-	
COUNTY REIMBURSEMENT - TXDOT OVERPASS	-	2,682,678	292,182	292,182	292,182	292,182	292,182	292,182	
BOND PROCEEDS	6,112,036	-	-	156,061	-	2,000,000	2,005,829	-	
Sub-total:	\$ 11,000,660	\$ 9,481,611	\$ 5,223,185	\$ 3,711,897	\$ 24,594,908	\$ 13,036,888	\$ 7,213,352	\$ 7,779,272	
<b>MISCELLANEOUS</b>									
INTEREST REVENUE	\$ 16,520	\$ 24,356	\$ 3,702	\$ 64,092	\$ 109,901	\$ 275,000	\$ 178,189	\$ 35,000	
MISCELLANEOUS REV	7,692	26,189	-	1,967,700	73,690	-	23,491	-	
Sub-total:	\$ 24,213	\$ 50,545	\$ 3,702	\$ 2,031,792	\$ 183,591	\$ 275,000	\$ 201,680	\$ 35,000	
<b>TOTAL CAPITAL PROJECT FUND REVENUES:</b>	<b>\$ 11,024,872</b>	<b>\$ 9,532,156</b>	<b>\$ 5,226,887</b>	<b>\$ 5,743,689</b>	<b>\$ 24,778,499</b>	<b>\$ 13,311,888</b>	<b>\$ 7,415,032</b>	<b>\$ 7,814,272</b>	
<b><u>WATER/WASTEWATER OPERATING FUND</u></b>									
<b>CHARGES FOR SERVICES</b>									
WATER SALES	\$ 13,000,244	\$ 12,793,821	\$ 12,829,474	\$ 13,138,264	\$ 13,676,601	\$ 13,838,000	\$ 13,946,850	\$ 13,950,000	
WATER APPLICATIONS	256,485	167,770	119,230	130,775	107,670	125,000	65,500	100,000	
TURN ON CHARGES	62,092	104,550	104,375	96,914	94,940	80,000	80,000	80,000	
CHARGE-OFF COLLECTIONS	-	-	-	-	-	-	-	-	
SEWER SALES	12,007,166	12,039,054	11,949,949	11,997,272	11,904,221	12,038,000	11,812,384	11,812,400	
INDUSTRIAL SURCHARGES	662,971	624,894	473,840	471,344	399,349	450,000	370,000	400,000	
SEWER APPLICATION TAP FEES	67,960	40,960	38,560	36,705	38,250	36,500	32,000	35,000	
HAULER FEES	68,725	63,664	68,113	59,246	126,566	66,000	279,130	279,100	
Sub-total:	\$ 26,125,643	\$ 25,834,713	\$ 25,583,541	\$ 25,930,520	\$ 26,347,597	\$ 26,633,500	\$ 26,585,864	\$ 26,656,500	
<b>OTHER FINANCING SOURCES</b>									
TRANSFER FROM WORKERS' COMP. FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,822	\$ 22,822	\$ -	
TRANSFER FROM CONSTRUCTION	-	-	-	-	283,945	-	1,461	-	
TRANSFER FROM COVID-19 FUND	-	-	-	-	-	-	-	150,000	
Sub-total:	\$ -	\$ -	\$ -	\$ -	\$ 283,945	\$ 22,822	\$ 24,283	\$ 150,000	
<b>MISCELLANEOUS</b>									
INTEREST REVENUE	\$ 14,395	\$ 33,315	\$ 80,311	\$ 138,184	\$ 178,501	\$ 180,000	\$ 105,500	\$ 115,000	
MISCELLANEOUS REV	13,583,885	91,133	47,487	132,726	79,411	145,150	145,000	100,000	
SALE OF PUBLIC BUILDINGS & LAND	-	-	-	248,225	-	-	-	-	
BOND REFUNDING PROCEEDS/PREMIUM	-	-	9,965,350	241,375	-	-	-	-	
Sub-total:	\$ 13,598,280	\$ 124,448	\$ 10,093,148	\$ 760,510	\$ 257,912	\$ 325,150	\$ 250,500	\$ 215,000	
<b>TOTAL WATER/WASTEWATER OPERATING FUND REVENUES:</b>	<b>\$ 39,723,923</b>	<b>\$ 25,959,161</b>	<b>\$ 35,676,688</b>	<b>\$ 26,691,030</b>	<b>\$ 26,889,454</b>	<b>\$ 26,981,472</b>	<b>\$ 26,860,647</b>	<b>\$ 27,021,500</b>	
<b><u>WATER/WASTEWATER DEBT SERVICE FUND</u></b>									
<b>OTHER FINANCING SOURCES</b>									
TRANSFER FROM WATER/WASTEWATER OPER. FD	\$ 9,674,721	\$ 9,413,656	\$ 9,352,555	\$ 9,498,951	\$ 9,498,951	\$ 9,244,219	\$ 9,243,899	\$ 8,045,938	
Sub-total:	\$ 9,674,721	\$ 9,413,656	\$ 9,352,555	\$ 9,498,951	\$ 9,498,951	\$ 9,244,219	\$ 9,243,899	\$ 8,045,938	
<b>TOTAL WATER/WASTEWATER DEBT SERVICE FUND REVENUES:</b>	<b>\$ 9,674,721</b>	<b>\$ 9,413,656</b>	<b>\$ 9,352,555</b>	<b>\$ 9,498,951</b>	<b>\$ 9,498,951</b>	<b>\$ 9,244,219</b>	<b>\$ 9,243,899</b>	<b>\$ 8,045,938</b>	
<b><u>UTILITY CAPITAL PROJECT FUNDS</u></b>									
<b>OTHER FINANCING SOURCES</b>									
SALES TAX DEVELOPMENT CORPORATION	\$ 2,424,364	\$ 4,741,062	\$ 5,331,542	\$ 4,487,421	\$ 1,619,700	\$ 200,000	\$ 200,000	\$ 2,500,000	
TRANSFER FROM WATER/WASTEWATER FUND	1,204	159,000	-	260,000	265,524	1,200,000	-	-	
TRANSFER FROM OTHER CONSTRUCTION FUNDS	-	-	-	-	-	-	-	-	
TRANSFER FROM GENERAL FUND	-	-	-	1,043,800	-	-	-	-	
FROM OTHER SOURCES	-	-	13,000	-	-	-	-	-	
BOND PROCEEDS	-	-	-	-	-	-	-	-	
GRANT PROCEEDS	-	-	118,984	112,196	73,931	-	-	-	
Sub-total:	\$ 2,425,568	\$ 4,900,062	\$ 5,463,526	\$ 5,903,418	\$ 1,959,155	\$ 1,400,000	\$ 200,000	\$ 2,500,000	
<b>MISCELLANEOUS</b>									
INTEREST REVENUE	\$ 18,047	\$ 43,166	\$ 55,301	\$ 38,877	\$ 42,339	\$ 1,500	\$ 11,026	\$ 4,000	
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	
Sub-total:	\$ 18,047	\$ 43,166	\$ 55,301	\$ 38,877	\$ 42,339	\$ 1,500	\$ 11,026	\$ 4,000	
<b>TOTAL UTILITY CAPITAL PROJECT FUND REVENUES:</b>	<b>\$ 2,443,615</b>	<b>\$ 4,943,227</b>	<b>\$ 5,518,827</b>	<b>\$ 5,942,294</b>	<b>\$ 2,001,494</b>	<b>\$ 1,401,500</b>	<b>\$ 211,026</b>	<b>\$ 2,504,000</b>	



**MAJOR FUNDS - REVENUES**

Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year					
	2015	2016	2017	2018	2019	2020	2020	2021	
	Actual	Actual	Actual	Actual	Actual	Original Budget	Projected Budget	Approved Budget	

**ENVIRONMENTAL SERVICES FUND**

**OPERATING FUND**

**CHARGES FOR SERVICES**

RESIDENTIAL FIXED COLLECTION FEES	\$ 3,444,038	\$ 3,396,043	\$ 3,398,424	\$ 3,387,255	\$ 3,477,670	\$ 3,442,000	\$ 3,427,400	\$ 3,444,000
BRUSH & BULKY VARIABLE FEES	40,674	39,370	32,766	21,227	27,561	25,000	25,000	25,000
BRUSH & BULKY FIXED COLLECTION FEES	434,791	435,590	435,930	435,556	438,257	437,500	438,300	464,771
YARD WASTE FIXED COLLECTION FEES	462,993	463,811	464,326	463,776	466,700	466,000	467,000	492,444
ADDITIONAL CART FEES	250,090	260,953	276,551	291,716	303,701	301,000	308,700	308,700
RECYCLING FIXED COLLECTION FEES	300,716	494,203	688,002	687,259	691,550	690,600	691,900	691,000
RECYCLING CART FEES	8,390	9,785	9,565	9,485	10,905	10,900	11,300	11,300
HOUSEHOLD HAZARDOUS WASTE FEES	152,770	153,034	153,205	153,021	153,993	153,800	154,000	154,000
TRANSFER FROM WORKERS COMP. FUND	-	-	-	-	-	-	47,357	47,357
TRANSFER FROM COVID-19 FUND	-	-	-	-	-	-	-	8,000
Sub-total:	\$ 5,094,462	\$ 5,252,789	\$ 5,458,769	\$ 5,449,294	\$ 5,570,337	\$ 5,574,157	\$ 5,570,957	\$ 5,599,215

**MISCELLANEOUS**

INTEREST REVENUE	\$ 10,145	\$ 23,639	\$ 54,343	\$ 63,297	\$ 94,954	\$ 89,000	\$ 90,000	\$ 95,000
MISCELLANEOUS REV	11,749	121,829	9,154	6,111	54,189	45,000	21,180	21,000
Sub-total:	\$ 21,894	\$ 145,468	\$ 63,497	\$ 69,408	\$ 149,143	\$ 134,000	\$ 111,180	\$ 116,000

**CLOSURE & POST-CLOSURE FUND**

RENOVAR ROYALTY PAYMENT	\$ -	\$ 16,595	\$ 36,633	\$ 27,771	\$ 22,114	\$ 37,000	\$ 23,700	\$ 26,000
TLM ROYALTY PAYMENT	13,738	74,610	6,303	18,402	31,680	22,000	12,000	22,000
LEASE PAYMENTS	4,500	2,640	9,840	2,640	9,440	7,200	9,840	9,840
TRANSFER FROM HEALTH PLAN FUND	-	-	-	-	-	-	-	-
TRANSFER FROM OPERATING FUND	150,000	170,000	180,000	180,000	180,000	180,000	180,000	180,000
INTEREST REVENUE	5,026	9,665	18,947	42,428	53,215	59,000	55,400	60,400
Sub-total:	\$ 173,264	\$ 273,510	\$ 251,723	\$ 271,240	\$ 296,450	\$ 305,200	\$ 280,940	\$ 298,240

**TOTAL ENVIRONMENTAL SERVICES FUND REVENUES:**

	\$ 5,289,620	\$ 5,671,768	\$ 5,773,988	\$ 5,789,942	\$ 6,015,931	\$ 6,013,357	\$ 5,963,077	\$ 6,013,455
--	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

**RIVERSIDE PARK GOLF COURSE FUND**

**CHARGES FOR SERVICES**

BEER SALES	\$ -	\$ -	\$ -	\$ 60,263	\$ 72,488	\$ 75,000	\$ 76,000	\$ 83,400
FOOD SALES	-	-	-	7,314	9,105	10,000	11,500	12,500
NON-ALCOHOLIC BEVERAGE SALES	-	-	-	20,218	26,497	25,000	31,000	33,500
MERCHANDISE SALES	-	-	-	28,731	41,798	40,000	36,600	41,900
GOLF SALES - RANGE FEES	-	-	-	-	11,375	31,000	31,600	31,600
GOLF SALES - DAILY FEES	-	-	-	319,673	370,942	372,000	411,400	452,000
GOLF SALES - REGULAR ANNUAL PASS	-	-	-	45,968	57,116	46,575	79,118	83,160
GOLF SALES - SENIOR ANNUAL PASS	-	-	-	158,996	190,207	184,461	205,669	215,628
GOLF SALES - SHED RENTAL & ANNUAL PASS	-	-	4,080	78,981	55,616	57,750	58,099	60,460
GOLF SALES - TOURNAMENTS	-	-	-	13,919	27,739	16,000	25,600	28,800
CAPITAL REPLACEMENT SURCHARGES	-	-	-	11,187	27,812	24,000	31,100	32,700
Sub-total:	\$ -	\$ -	\$ 4,080	\$ 745,250	\$ 890,695	\$ 881,786	\$ 997,685	\$ 1,075,648

**MISCELLANEOUS**

MISCELLANEOUS REV	\$ -	\$ -	\$ -	\$ 91	\$ -	\$ -	\$ 71	\$ -
Sub-total:	\$ -	\$ -	\$ -	\$ 91	\$ -	\$ -	\$ 71	\$ -

**OTHER FINANCING SOURCES**

TRANSFER FROM TXDOT CONSTRUCTION FUND	\$ -	\$ -	\$ -	\$ 58,000	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM GENERAL FUND	-	-	442,000	82,300	-	-	-	-
Sub-total:	\$ -	\$ -	\$ 442,000	\$ 140,300	\$ -	\$ -	\$ -	\$ -

**TOTAL RIVERSIDE PARK GOLF COURSE FUND REVENUES:**

	\$ -	\$ -	\$ 446,080	\$ 885,642	\$ 890,696	\$ 881,786	\$ 997,756	\$ 1,075,648
--	------	------	------------	------------	------------	------------	------------	--------------

**BUILDING & EQUIPMENT SERVICES FUND**

**CHARGES FOR SERVICES**

CAPITAL REPLACEMENT FEES	\$ 1,082,376	\$ 2,969,364	\$ 988,258	\$ 1,951,677	\$ 2,021,021	\$ 1,753,670	\$ 2,679,604	\$ 1,227,199
LEASE CHARGES	-	-	-	-	-	68,235	68,235	74,314
REPAIRS FEES	446,524	398,843	346,361	416,795	366,678	300,000	352,610	300,000
YES OVERHEAD FEES	313,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
BUILDING SERVICES OVERHEAD FEES	-	-	-	-	-	-	-	372,839
CUSTODIAL SERVICES OVERHEAD FEES	-	-	-	-	-	-	-	202,909
BUILDING SERVICES CHARGES	-	-	-	-	-	-	-	164,823
YES FLEET SERVICE CONTRACT FEES	1,130,454	1,151,726	1,162,812	1,218,566	1,284,687	1,271,746	1,302,837	1,317,736
INSURANCE FEES	157,078	167,155	167,155	194,300	219,244	221,480	221,480	204,000
MOTOR POOL FEES	2,035	2,638	468	-	-	1,000	-	1,000
COUNTY & OTHER AGENCY FUEL FEES	498,596	391,876	453,407	318,302	260,218	295,462	202,000	208,044
FUEL FEES	776,018	589,103	687,704	754,116	743,088	845,261	635,000	654,000
Sub-total:	\$ 4,406,080	\$ 5,920,705	\$ 4,056,165	\$ 5,103,756	\$ 5,144,936	\$ 5,006,854	\$ 5,711,766	\$ 4,976,864



**MAJOR FUNDS - REVENUES**

Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year					
	2015	2016	2017	2018	2019	2020	2020	2021	2021
	Actual	Actual	Actual	Actual	Actual	Original Budget	Projected Budget	Approved Budget	
<b>MISCELLANEOUS</b>									
INTEREST REVENUE	\$ 115	\$ 368	\$ 1,720	\$ 3,712	\$ 4,999	\$ 4,900	\$ 2,750	\$ 4,000	
MISCELLANEOUS REV	115,829	92,780	90,050	39,280	76,910	30,000	69,648	30,000	
TRANSFER FROM COVID-19 FUND	-	-	-	-	-	-	-	2,500	
Sub-total:	\$ 115,944	\$ 93,148	\$ 91,770	\$ 42,992	\$ 81,909	\$ 34,900	\$ 72,398	\$ 36,500	
<b>TOTAL VEHICLE &amp; EQUIPMENT SERVICES FUND REVENUES:</b>									
	\$ 4,522,024	\$ 6,013,853	\$ 4,147,935	\$ 5,146,747	\$ 5,226,845	\$ 5,041,754	\$ 5,784,164	\$ 5,013,364	

**INFORMATION TECHNOLOGY FUND**

<b>CHARGES FOR SERVICES</b>									
INFORMATION TECHNOLOGY FEES	\$ 1,192,898	\$ 1,192,898	\$ 1,192,898	\$ 1,192,898	\$ 1,296,198	\$ 1,296,198	\$ 1,296,198	\$ 1,272,407	
Sub-total:	\$ 1,192,898	\$ 1,192,898	\$ 1,192,898	\$ 1,192,898	\$ 1,296,198	\$ 1,296,198	\$ 1,296,198	\$ 1,272,407	
<b>MISCELLANEOUS</b>									
INTEREST REVENUE	\$ 923	\$ 1,794	\$ 2,693	\$ 5,567	\$ 7,499	\$ 7,300	\$ 3,844	\$ 3,400	
MISCELLANEOUS REV	526	550	2,407	6,345	321	1,000	1,000	1,000	
TRANSFER FROM COVID-19 FUND	-	-	-	-	-	-	-	20,000	
Sub-total:	\$ 1,449	\$ 2,344	\$ 5,100	\$ 11,912	\$ 7,820	\$ 8,300	\$ 4,844	\$ 24,400	
<b>TOTAL INFORMATION TECHNOLOGY FUND REVENUES:</b>									
	\$ 1,194,347	\$ 1,195,243	\$ 1,197,998	\$ 1,204,810	\$ 1,304,018	\$ 1,304,498	\$ 1,301,042	\$ 1,751,807	

**HEALTH PLAN FUND**

<b>CHARGES FOR SERVICES</b>									
CITY'S HEALTH PLAN FEES	\$ 3,180,064	\$ 2,857,541	\$ 3,431,058	\$ 3,494,063	\$ 3,510,254	\$ 3,542,004	\$ 3,565,526	\$ 4,582,225	
EMPLOYEE'S HEALTH PLAN FEES	1,437,672	1,643,760	1,643,213	1,643,189	1,349,748	1,409,200	1,119,000	1,170,000	
RETIREE'S HEALTH PLAN FEES	580,735	910,197	273,171	317,383	314,317	320,000	308,100	310,000	
HEALTH INSURANCE - COBRA	10,198	48	11,219	9,386	-	-	5,988	4,000	
REIMBURSEMENT EXCESS STOP LOSS	603,806	307,066	633,934	454,971	632,708	175,000	175,000	175,000	
REFUND AND DRUG REBATES	44,417	179,262	129,554	101,432	3,097	-	16,849	-	
CITY'S DENTAL PLAN FEES	89,664	79,636	79,917	81,829	79,328	79,173	74,019	73,092	
EMPLOYEE'S DENTAL PLAN FEES	196,245	205,685	206,604	232,028	260,881	263,450	263,450	275,600	
RETIREE'S DENTAL PLAN FEES	31,100	29,324	27,432	30,023	33,571	33,600	36,510	37,200	
DENTAL INSURANCE - COBRA	795	807	571	651	-	-	-	-	
Sub-total:	\$ 6,174,696	\$ 6,213,326	\$ 6,436,673	\$ 6,364,955	\$ 6,183,904	\$ 5,822,428	\$ 5,564,443	\$ 6,627,117	
<b>OTHER FINANCING SOURCES</b>									
TRANSFER FROM OTHER FUNDS - W.C.	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	
TRANSFER FROM OTHER FUNDS - OPEB	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
TRANSFER FROM OTHER FUNDS - H.S.A.	-	-	-	-	429,000	80,000	80,000	-	
Sub-total:	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,629,000	\$ 1,280,000	\$ 1,280,000	\$ 200,000	
<b>MISCELLANEOUS</b>									
INTEREST REVENUE	\$ 18,394	\$ 22,756	\$ 32,468	\$ 34,880	\$ 27,174	\$ 27,000	\$ 17,900	\$ 20,000	
MISCELLANEOUS REV	7,640	16,638	6,761	2,050	32,620	2,000	2,321	1,500	
RETURN CHECK FEES	-	-	-	-	-	-	-	-	
Sub-total:	\$ 26,034	\$ 39,394	\$ 39,229	\$ 36,930	\$ 59,794	\$ 29,000	\$ 20,221	\$ 21,500	
<b>TOTAL HEALTH PLAN FUND REVENUES:</b>									
	\$ 6,200,730	\$ 6,452,719	\$ 6,675,902	\$ 6,601,884	\$ 7,872,698	\$ 7,131,427	\$ 6,864,664	\$ 6,848,617	



# Financial Budgetary Summary



## **FISCAL AND BUDGETARY POLICY STATEMENTS**

---

### **I. STATEMENT OF PURPOSE**

The broad purpose of the following Fiscal and Budgetary Policy Statement is to enable the City to achieve and maintain a long-term stable and positive financial condition. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, full disclosure, and communication.

The more specific purpose is to provide guidelines to the Chief Financial Officer in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Council.

The scope of these policies generally spans, among other issues, accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditures control, asset management, debt management, and planning concepts; in order to,

- Present fairly and with full disclosure the financial position and results of the financial operations of the City in conformity to generally accepted accounting principles and
- Determine and demonstrate compliance with finance-related legal and contractual issues in accordance with provisions of the Texas Local Government Code and other pertinent legal documents and mandates.

The City Council will annually review and approve the Fiscal and Budgetary Policy Statements as part of the budget process.

### **II. DESCRIPTION OF THE BUDGET PROCESS**

The City Charter sets the City's fiscal year as October 1<sup>st</sup> through September 30<sup>th</sup>. Article V, Section 1 states that any revenues not legally allocated or pledged specifically in a given fiscal year "*shall become resources of the fiscal year next succeeding*".

The Charter requires that not later than thirty (30) days prior to October 1<sup>st</sup> of each year, the City Manager must submit in writing to the City Council a proposed budget for the coming year. Upon receipt of the proposed budget, the Council orders a public hearing on the budget. By State law (Section 102.006 of the Local Government Code), the Council is required to hold a public hearing on the budget not less than sixteen (16) days after the budget is filed. At least ten (10) days prior to the date of the budget hearing, the City must publish a public notice of such hearing. The Charter requires that the Council adopt a budget prior to the beginning of the fiscal year. Normally, the Council sets the tax rate for the coming fiscal year during the same meeting in which they adopt the budget ordinance.

The City of Victoria does not have a formal budget department, but uses the Finance Department as such. The Finance Department prepares estimates of revenues and cash balances for the coming budget year. This process starts about January of each year. Departments are asked to submit budget requests by early March. In April, May, and June, Finance Department staff, the City Manager and the Assistant City Managers meet with departments, discuss their budget requests and develop specific funding proposals for each department and fund. Usually, the City Manager submits the proposed budget to the City Council in the first half of August, allowing the Council about a month to have one or more hearings and/or work sessions on the budget. The Council normally votes on the budget ordinance in the first or second week of September.

After the proposed budget is presented to Council in early August, copies are available for public inspection at the Victoria Public Library, the City Finance Department, City Secretary and on the City of Victoria website.

The operating budget will be balanced with current revenues, which may include beginning fund balances less required reserves as established by City Council, greater than or equal to current expenditures/expenses.



## **FISCAL AND BUDGETARY POLICY STATEMENTS**

---

### **II. DESCRIPTION OF THE BUDGET PROCESS - (CONTINUED)**

The budget process will be coordinated to identify major policy issues for City Council consideration several months prior to the budget approval date. This will allow adequate time for appropriate decisions and analysis of financial impacts.

Periodic financial reports will be prepared by the Finance Department to enable the Department Managers to manage their budgets and to enable the Chief Financial Officer to monitor and control the budget as authorized by the City Manager. The Chief Financial Officer will also present these financial and budgetary reports to City Council on a quarterly basis. Such reports will be in a format appropriate to enable City Council to understand the overall budget and financial data.

The Department Heads of each department will be solely responsible to ensure that their department budgets will not exceed budgeted amounts. In addition, each Department Head will be solely responsible to achieve budgeted revenues that are generated by activities of that department. Failure to achieve budgetary control of their individual expenditures and revenue budgets will be evaluated and investigated by the City Manager.

The Finance Department will evaluate expenditure requests from departments to ensure that the requests are in the amount and kind originally budgeted in those departments and that adequate funds are available to comply with individual expense request. The Chief Financial Officer will make every effort to assist departments in making purchases to accomplish the goals and objectives delineated in the budget information for each department set forth in the current yearly-adopted budget.

The City Manager should establish an adequate contingent appropriation in each of the operating funds. Expenditures from this appropriation shall be made only in cases of emergency or an unforeseen/unusual need. A detailed account shall be recorded and reported. The transfer of this budget appropriation shall be under the control of the City Council. Any transfer of contingency must be expressly approved in advance by the City Council. In addition, the City Manager shall have authority, without necessity of approval by the City Council, to transfer appropriation balances from one expenditure account to another within a single department, office, or agency of the City.

The City Council in case of grave public necessity may amend the original budget to authorize emergency expenditures to meet unusual and unforeseen conditions, which could not by reasonable diligence, thought and attention have been included in the original budget.

### **III. BUDGETARY BASIS AND PRESENTATION**

The accounts of the City are organized and operated based on funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances or retained earnings, revenues and expenditures or expenses. The various funds are grouped by category and type in the financial statements. The City maintains the following fund types and account groups:

- **Governmental Fund Types** – Governmental funds are those through which most governmental functions of the City are financed. The following governmental fund types are maintained by the City:
  - **General Fund** – The General Fund is used to account for all financial transactions, which are not accounted for in another fund. The principal sources of revenues of the General Fund are property taxes, sales taxes, franchise taxes, and fines and forfeitures. Expenditures are for general government administration, public safety, development, and recreation.



## ***FISCAL AND BUDGETARY POLICY STATEMENTS***

---

### ***III. BUDGETARY BASIS AND PRESENTATION – (CONTINUED)***

- **Special Revenue Funds** – Special revenue funds are used to account for the proceeds of certain specific revenue sources that are legally restricted to expenditures for specified purposes. Individual special revenue funds include:
  - **Motel Tax Fund** – To budget for the levy and utilization of the hotel occupancy tax. State law requires that revenues from this tax be used for advertising and promotion of the City.
  - **Federal, State, and Local Grant Funds** – To account for revenue and expenditures of various State, Federal, and Local grants. These include, but are not limited to, crime prevention, law enforcement, planning, and tourism grants.
  - **Debt Service Fund** – The Debt Service Fund is used to account for the receipt and disbursement of funds utilized for the retirement of general obligation debt of the City, including general obligation bonds and certificates of obligations.
  - **Capital Projects Fund** – The Capital Projects Fund is used to account for all the revenues and expenditures, obtained through the sale of general obligation bonds or certificates of obligation, and other sources, for major general infrastructure projects.
- **Proprietary Fund Types** – Proprietary funds are used to account for the City’s ongoing organizations and activities, which are similar to those found in the private sector. The following proprietary fund types are maintained by the City:
  - **Enterprise Funds** – The purpose of enterprise funds is to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the City is that the costs of providing the services to the general public on a continuing basis be financed or recovered primarily through user charges. The City has six enterprise funds as follow:
    - **Water/Wastewater Fund** – The Water/Wastewater Fund is established to account for the provision of water and wastewater services to the residents of the City and some residents of the County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, maintenance, operations, billing and collection, financing and related debt service.
    - **700 Main Center Fund** – The 700 Main Center Fund was designed to account for the revenues and expenses of a large office complex, operated by the City as an enterprise. The building was purchased and renovated by the City primarily to be used as a business incubator center. It is currently leasing space to several City departments and the Victoria Economic Development Corporation.
    - **Community Center Fund** – The Community Center Fund was established to account for all transactions generated by operations of the City Community Center. Revenues include usage fees and motel tax. Expenses include all maintenance and operation costs of the Community Center Complex.
    - **Environmental Services Fund** - The City owns and operates a residential solid waste collection service and owns a landfill that services public and private haulers in the County. In Fiscal Year 1992-1993, the decision was made to contract out management of the landfill to a private contractor. Council approved regionalization of the landfill in 1992-93.



## ***FISCAL AND BUDGETARY POLICY STATEMENTS***

---

### ***III. BUDGETARY BASIS AND PRESENTATION – (CONTINUED)***

- Softball Complex Fund – The Softball Complex Fund was established to account for all transactions generated by operations of the City’s Softball Complex. Revenues and expenditures include concession stand rental fees and operating transfer to the General Fund.
- Riverside Park Golf Course Fund – The Riverside Park Golf Course Fund accounts for the revenues and expenses of an 18-hole golf course operated by the City as an enterprise. Effective June 30, 2017, Victoria Parks Improvement Association terminated its contract with the City. All activities necessary to provide funding for the golf course operations are accounted for in this fund.
- Internal Service Funds – The purpose of internal service funds is to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost reimbursement basis. The City has seven internal service funds as follow:
  - Building and Equipment Services Fund (B.E.S.) – The function of the B.E.S. Fund is to account for the cost of operating a central maintenance facility for all City-owned automotive equipment and all City-owned buildings and facilities. The department also maintains equipment that the fund does not own, i.e., non-automotive equipment owned by other City departments.
  - Information Technology Fund – The function of the Information Technology Fund is to account for the cost of providing centralized computer services to all City departments.
  - Communications Fund – The function of the Communications Fund is to account for the cost of operating a central maintenance facility for all City-owned communications and emergency equipment.
  - Purchasing/Print Shop Fund – The main function of the Purchasing/Print Shop Fund is to account for the costs of operating a central purchasing department, warehouse and account for the cost of operating a central print shop for City and County of Victoria departments.
  - Safety Management Fund – This fund was created to account for all liability claims made against the City and to record the cost for all casualty liability insurance. The Safety Management Department is also accounted for in this department.
  - Workers’ Compensation Fund – The Workers’ Compensation Fund was created to account for transactions of a self-insured workers’ compensation plan for City employees.
  - Health Plan Fund – The Health Plan Fund was created to provide accounting for transactions of a self-insured health insurance plan for City employees, retirees, and dependents.

***Basis of Accounting for Revenues and Expenditures/Expenses*** – Basis of accounting refers to the time at which revenues and expenditures/expenses, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements.

Governmental funds and agency funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible-to-accrual (i.e., both measurable and available). Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, if measurable, are generally recognized when related fund liability is incurred. Exceptions to this general rule include the un-matured principal and interest on general obligation long-term debt which is recognized when due and certain compensated absences and claims and judgments such as accrued vacation leave which are recognized when the obligations are expected to be liquidated with expendable resources. These exceptions



## **FISCAL AND BUDGETARY POLICY STATEMENTS**

---

### **III. BUDGETARY BASIS AND PRESENTATION – (CONTINUED)**

are in conformity with generally accepted accounting principles.

Property tax revenues are recognized when they become available. In this case, available means when due, or past due and receivable within the current period and collected within the current period or soon enough thereafter to be used to pay liabilities of the current period. Such time thereafter shall not exceed 60 days. Tax collections expected to be received subsequent to the 60 days availability period are reported as deferred revenue.

Sales taxes are recorded when susceptible-to-accrual (i.e., measurable and available). Sales taxes are considered measurable when in the custody of the State Comptroller and are recognized as revenue at that time. Other major revenues that are considered susceptible to accrual include utility franchise taxes, grants-in-aid earned and other intergovernmental revenues. In applying the susceptible-to-accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual grant programs are used for guidance. There are essentially two types of intergovernmental revenues. In one, monies must be expended for the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipts, or earlier, if the susceptible-to-accrual criteria are met.

The accrual basis of accounting is utilized by the proprietary funds. Under the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable (i.e., water and sewer billings and accrued interest). Expenses are recorded in the accounting period incurred, if measurable.

**Encumbrances** – Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the general fund, enterprise funds, internal service funds, and special revenue funds. Encumbrances outstanding at year end are reported as reservation of fund balances and do not constitute expenditures or liabilities since the commitments will be honored during the subsequent year.

For the budgetary purpose, appropriations lapse at fiscal year end except for that portion related to encumbered amounts. Encumbrances outstanding at year end and the related appropriation are carried forward to the new fiscal year through a supplemental budgetary allocation.

**Basis of Budgeting** – The budget of a general governmental fund type is presented on a modified accrual basis. Briefly, this means that obligations of the City (for example, outstanding purchase orders) are budgeted as expenses, but revenues are recognized only when they are actually received.

The Enterprise Funds and Internal Service Funds are budgeted on the modified accrual basis of accounting. Expenses, if measurable, are recognized when a liability is incurred and revenues, if measurable, are recognized when available.

The Comprehensive Annual Financial Report (CAFR) shows the status of the City’s finances on the basis of “generally accepted accounting principles” (GAAP). In most cases this conforms to the way the City prepares its budget with three exceptions;

1. Capital outlays within the Proprietary Funds are recorded as assets and depreciated on a GAAP basis and expended on a Budget basis;
2. Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget basis); and,
3. Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on the GAAP basis, as opposed to being expended on a Budget basis.

The Comprehensive Annual Financial Report shows both fund expenditures/expenses and revenues on a GAAP basis for comparison purposes.



## **FISCAL AND BUDGETARY POLICY STATEMENTS**

---

### **III. BUDGETARY BASIS AND PRESENTATION – (CONTINUED)**

For each fund and cash account within each fund, pro forma schedules of financial position are presented, for Fiscal Years 2019-20 and 2020-21. For governmental funds, the measure used to identify assets available for allocation in the budget process is undesignated fund balance, which is fund balance net of encumbrances and not otherwise designated. Encumbrances are shown as a reservation of fund balance; debt service funds are also reserved; and capital projects funds are shown as a designation of fund balance.

For proprietary funds, the measure used to identify those assets available for allocation in the budget process is working capital, which is current assets minus current liabilities. For purposes of the budget process, encumbrances are shown as a reservation of working capital. This represents a departure from GAAP accounting, whereby encumbrances would not be recognized by proprietary funds. The City believes it is necessary to recognize encumbrances to produce a more accurate estimate of current assets available for allocation. As in governmental funds, debt service funds for the revenue bonds are shown as a reservation and bond project funds, if not encumbered and reserved, are shown as a designation.

The Purchasing/Print Shop Internal Service Funds' inventory balances are subtracted from assets to determine net working capital. This is done because, even though stock is considered a current asset, it is permanent in nature, and would not normally be converted to cash to become available for spending. For the Health Plan, Safety Management, and Workers' Compensation Internal Service Funds, all outstanding claims are expensed at year-end for reporting purposes, and these same figures are then used to determine net working capital for budget purposes.

In as many respects as possible, with the exceptions previously noted, the budget for each fund is prepared consistently with the basis of accounting for that fund. Furthermore, budgets are provided for each fund of the City – General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, Enterprise Funds, and Internal Service Funds. Expenditure and revenue budgets, and schedules of fund balance or working capital, are presented for all of them. This budget is prepared using consistent formatting and terminology as used in the Comprehensive Annual Financial Report (CAFR). All Fiscal Year 2019-20 beginning balances for fund balance and working capital for the various funds agree with the respective balances presented in the Fiscal Year 2018-19 Comprehensive Annual Financial Report.

### **IV. REVENUE POLICIES**

The City Finance Department will strive for the following optimum characteristics in its revenue system:

- *Simplicity* – The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient. A corresponding decrease in the City's cost of collection and a reduction in avoidance to pay should result.
- *Certainty* – A knowledge and understanding of revenue sources increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.
- *Equity* – The City shall make every effort to maintain equity in its revenue system structure; i.e., the City should seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customer classes.
- *Revenue Adequacy* – The City should require that there be a balance in the revenue system; i.e., the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
- *Administration* – The benefits of a revenue source should exceed the cost of levying and collecting the revenue. The cost of collection should be reviewed annually for cost effectiveness as a part of the indirect cost of service analysis. Where appropriate, the City will use the administrative processes of State, Federal or Local Governmental collection agencies in order to reduce administrative cost.



## **FISCAL AND BUDGETARY POLICY STATEMENTS**

---

### **IV. REVENUE POLICIES – (CONTINUED)**

- *Diversification and Stability* – A diversified revenue system with a stable source of income shall be maintained. This will help avoid instabilities in particular revenue sources due to factors such as fluctuations in the economy and variation in the weather. A balance between elastic and inelastic revenue sources achieves stability.

The following considerations and issues will guide the City Finance Department in its revenue policies concerning specific sources of funds:

**Cost/Benefit of Abatement Incentives** – The City will use caution in the analysis of a tax or fee incentive that is used to encourage development. Ideally, a cost/benefit (fiscal impact) and analysis should be performed as part of such caution.

**Non-Recurring Revenues** – One-time or non-recurring revenues should not be used to finance current operations. Non-recurring revenues should be used only for non-recurring expenditures and not be used for budget balancing purposes.

**Property Tax Revenues** – All real and business personal property located within the City shall be valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Victoria Central Appraisal District. Reappraisal and reassessment shall be done every third year. Conservative budgeted revenue estimates result in a projected ninety-eight percent (98%) collection rate for current ad valorem taxes. Two percent (2%) of estimated current ad valorem taxes would be projected and used as the budget for delinquent ad valorem tax collections.

The Finance Department will endeavor with the Tax Assessor/Collector to collect ad valorem taxes in excess of ninety-eight percent (98%) of total ad valorem tax levy with a goal of one hundred percent (100%) collection of actual ad valorem taxes levied in each fiscal year.

The Tax Assessor/Collector shall aggressively pursue all delinquent taxes each year. Tax accounts delinquent greater than 90 days shall be submitted for collection each year to an attorney selected by Victoria County and the City. A penalty shall be assessed on all property taxes delinquent which shall include all court cost, as well as an amount for compensation of the attorney as permitted by State law and in accordance with the attorney's contract with the County.

**Interest Income** – 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.

**Service Charges** – For services associated with a user fee or charge, the direct and indirect cost of that service will be offset by a fee where possible. There will be an annual review by all Department Heads of fees and charges to ensure that fees provide adequate coverage of cost of services for their respective departments. The City Council will determine how much of the cost of a service should be recovered by fees and charges.

**Proprietary Funds Rates** – The City's Chief Financial Officer will review rates annually and the City Council will adopt rates that will generate revenues sufficient to cover operating expenses, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital.

Additionally, proprietary activity rates and other funds of the City will include transfers to and from other funds for

- *General and Administrative Charges (G&A)* – were applicable, G&A costs will be charged to all funds for services of general overhead and other cost as appropriate. These charges will be determined through an indirect cost allocation study following accepted practices and procedures.
- *Payment In-lieu of franchise fee & ad valorem tax* – The intent of this transfer is to provide a benefit to the citizens for the ownership of the various utility operations they own; and, to impose a transfer fee on certain enterprise fund operations as if they were a private monopoly industry operating within the City limits and using the City's right-of-ways.



## **FISCAL AND BUDGETARY POLICY STATEMENTS**

---

### **IV. REVENUE POLICIES – (CONTINUED)**

Payment In-lieu of franchise fee and ad valorem tax will consist of a transfer of funds. The transfers will be calculated by charging certain enterprise funds a maximum of 10% of the total estimated operating revenues, with the exception of the Environmental Services Fund. Due to the frequent use of such large equipment on City roads, transfer is set at a maximum of 11.5%.

**Intergovernmental Revenues (Federal/State/Local)** – All potential grants will be examined for matching requirements and the source of the matching requirements. These revenue sources will be expended only for intended purpose of grant aid. It must be clearly understood that operational requirements set up because of a grant or aid could be discontinued once the term and conditions of the project has terminated. In addition, these revenue sources should be used only for projects and programs where operating and maintenance costs that have been included in the financial forecast and their ultimate effect on operations and revenue requirements are anticipated.

**Revenue Monitoring** – the Chief Financial Officer will compare revenues actually received to budgeted revenues and variances will be investigated. The Chief Financial Officer will report results of that investigation to the City Manager.

### **V. EXPENDITURE POLICIES**

Article V, Section 7 of the Charter states that “No funds of the City of Victoria shall be expended, nor shall any obligation for the expenditure of money be encumbered, except in pursuance of the annual appropriation ordinance...” Before any purchase order or contracts are authorized, the unencumbered balance of the appropriate account is checked by the Finance Department. The purchase order or contract is not authorized unless sufficient funds are available.

**Appropriations** - The point of budgetary control is at the department level budget for all funds. When budget adjustments among Departments and/or funds are necessary, they will be made in accordance with the City Charter. Budget appropriation amendments at lower levels of control shall be made in accordance with applicable administrative procedures.

**Amendment to the Budget** - The City Council in case of grave public necessity may amend the original budget to authorize emergency expenditures to meet unusual and unforeseen conditions, which could not by reasonable diligence, thought and attention have been included in the original budget.

**Central Control** - the Department Director without the prior authorization of the City Manager shall spend no recognized or significant salary or capital budgetary savings in any Department. Modification within the operating categories can be made with the approval of the City Manager. Modification to reserve categories and interdepartmental budget totals will be done by City Council consent with formal briefing and council action.

**Purchasing** - All City purchases of goods and services will be made in accordance with the City’s Procurement Manual, which includes policies, rules, regulations, procedures, state, and federal law. In addition, the Chief Financial Officer, also designated as the Chief Procurement Official, shall establish and maintain proper procurement procedures, which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the City’s investable cash.

**Reporting** - The Chief Financial Officer will submit a quarterly report to the City Council. Comparisons of actual to budget and actual to prior year to fully disclose and present meaningful information will be used.

**Prompt Payment** - All invoices approved for payment by the proper City authorities shall be paid within thirty (30) calendar days of receipts of goods or services or invoice date, whichever is later, in accordance with City policy. In addition, the Chief Financial Officer shall establish and maintain proper procedures, which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed in order to maximize the City’s investable cash.



## **FISCAL AND BUDGETARY POLICY STATEMENTS**

---

### **V. EXPENDITURE POLICIES – (CONTINUED)**

**Risk Management** - The City will aggressively pursue every opportunity to provide for the Public's and City employees' safety and to manage its risks. The goal shall be to minimize the risk of loss of resources through liability claims with an emphasis on safety programs. All reasonable options will be investigated to finance risks. Such options may include risk transfer, insurance, and risk retention. Where risk is retained, reserves will be established based upon actuarial determinations and not be used for purposes other than for financing losses.

### **VI. CAPITAL BUDGET AND PROGRAM**

**Preparation** - The City's Capital Budget will include all capital project funds and all capital resources. The budget will be prepared annually and on a project basis. The Chief Financial Officer along with the Capital Improvement Manager with the involvement of responsible departments will prepare the capital budget.

**Control** - All capital project expenditures must be appropriated in the Capital Budget. The Finance Department must certify the availability of resources before any capital project contract is presented to the City Council for approval.

**Program Planning** – The capital budget will be taken from the capital improvement project plan for future years. The planning period for the capital improvement projects plan should normally be five years. The replacements and maintenance for capital items should also be projected for the next five years. Future maintenance and operational costs will be considered so that these costs can be included as appropriate in the annual budget.

The City Manager and Chief Financial Officer will work with Department Heads during the budget preparation to schedule the timing of capital equipment purchases to ensure funding availability. The final schedule of capital purchases will be given to Directors to assist them in timing purchase requests to the Purchasing/Print Shop Department.

The City recognizes that deferred maintenance increases future capital costs. Therefore, a portion of all individual funds with infrastructure should be budgeted each year to maintain the quality of the City's infrastructure. Replacement schedules should be developed in order to anticipate the deterioration and obsolescence of infrastructure.

**Financing Programs** - Where applicable, assessments, pro rata charges or other fees should be used to fund capital projects, which have a primary benefit to specific, identifiable property owners.

Recognizing that long-term debt is usually a more expensive financing method, alternative financing sources will be explored before debt is issued. When debt is issued, it will be used to acquire major assets with expected lives, which equal or exceed the average life of the debt issue. The exceptions to this requirement are the traditional costs of marketing and issuing the debt, capitalized labor for design and construction of capital projects, and small component parts, which are attached to major equipment purchases.

**Reporting** – Periodic financial reports will be prepared to enable the Directors to manage their capital budgets and to enable the Finance Department to monitor and control the capital budget as authorized by the City Manager and City Council. Summary capital project status reports will be presented to the City Council.

### **VII. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING**

#### **Accounting**

The City Finance Department is solely responsible for the reporting of the financial affairs, both internally and externally. The City's Chief Financial Officer, through responsibility delegated to the chief accountant, is responsible for establishing the Chart of Accounts and for properly recording financial transactions

#### **Auditing**

Qualifications of the Auditor - in conformance with the City's Charter and according to the provisions of Texas Local Government Code, the City will be audited annually by an outside independent auditor. The auditor must be a CPA (certified public accountant) that can demonstrate that it has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements, and as required by the City Charter and applicable state and federal laws. The auditor must hold a license under Article 41a-1, Section 9, of the Civil Statutes of Texas.



## **FISCAL AND BUDGETARY POLICY STATEMENTS**

---

### **VII. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING – (CONTINUED)**

The auditor's report on the City's financial statement will be completed within 120 days of the City's fiscal year end, and the auditor will jointly review the management letter with the City Council within 30 days of its receipt by the staff.

*Responsibility of Auditor to City Council* - The auditor 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 auditor recommendations or if the auditor considers such communication necessary to fulfill its legal and professional responsibilities.

*Selection of Auditor* - The City will not require a periodic rotation of outside auditors, but will circulate requests for proposal for audit services at least every five years.

#### ***Financial Reporting***

*External Reporting* – The City Finance Department shall prepare a written Comprehensive Annual Financial Report (CAFR), which shall be presented to the City's auditor. Accuracy and timeliness of the CAFR is the responsibility of the City staff. The CAFR will be prepared in accordance with generally accepted accounting principles. Upon the completion and acceptance of the CAFR, the City's auditor will present the audited CAFR to the City Council within 120 days of the City's fiscal year end.

*Internal Reporting* – The Finance Department will prepare internal financial reports in order to monitor the City's financial affairs. Internal financial reporting objectives are addressed throughout these policies.

### **VIII. ASSET MANAGEMENT**

*Investments* – The Chief Financial Officer shall promptly deposit all City funds with the Bank Depository in accordance with the provisions of the current Bank Depository Agreement. The Chief Financial Officer will then promptly invest all funds in any negotiable instrument that the Council has authorized under the provisions of the Texas Public Funds Investment Act, Local Government Code Chapter 2256, and in accordance with the City Council approved Investment Policies. An investment report will be provided to the City Council quarterly. This report shall provide both summary and detailed information on the City's investment portfolio.

*Cash Management* – The City's cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collections, where feasible, utility bills, building and related permits and licenses and other collection offices as appropriate. In addition, periodic review of cash flow position will be performed to determine performance of cash management and conformance to investment policies. The underlying theme will be that idle cash will be invested with the intent to: safeguard assets, maintain liquidity, and maximize return. Where legally permitted, pooling of investments will be done.

The City will adhere to the investments authorized through the Texas Public Funds Investment Act, Local Government Code Chapter 2256 and any amendments to such act and will additionally establish comprehensive Investment Policies and Guidelines. Such policies will clarify acceptable investment securities, brokers, terms, and other pertinent investment information.

*Fixed Assets and Inventory* – These assets will be reasonably safeguarded and properly accounted for, and prudently insured. Fixed assets for the City shall be defined as a purchase or otherwise acquired piece of equipment, vehicle, furniture fixture, capital improvement, addition to existing capital investments, land, building, or accessioned Library materials, which has an original cost or value of at least of \$1,000; in addition, has a useful life of more than one year, or extends the life of an existing capitalized asset beyond its original life. All expenditures related to specific capital projects are exceptions to the rule.

Responsibility for the safeguarding of the City's fixed assets lies with the Director in whose department the fixed asset is assigned. The Finance Department shall maintain the permanent records of the City's fixed assets including description, cost, department of responsibility, date of acquisition, depreciation and expected useful life.



## **FISCAL AND BUDGETARY POLICY STATEMENTS**

---

### **VIII. ASSET MANAGEMENT – (CONTINUED)**

**Computer System/Data Security** – The City shall provide security of its computer/network system and data files through physical and logical security systems that will include, but not be limited to, double back-to-back firewalls and a two-tier spam/virus protection system. The physical location of computer/network systems shall be in locations inaccessible to unauthorized personnel.

### **IX. DEBT MANAGEMENT**

**Policy Statement** – The City of Victoria recognizes the primary purpose of capital facilities is to support provision of services to its residents. Using debt financing to meet the capital needs of the community must have the highest rate of return for a given investment purpose. The City will limit long-term debt to only those capital projects that cannot be financed from current revenues. In addition, the City will not use long-term debt to finance recurring maintenance and operating costs and issue debt longer than the estimated useful life of the capital project. The City will seek to minimize the maturity of long-term debt, qualified by the objectives of the long-term debt plan and the financial abilities of the City. The general policy of the City shall be to sell bonds using the competitive bidding process unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the Chief Financial Officer will publicly present the reasons why, and the Chief Financial Officer will participate with the financial advisor in the selection of the underwriter or direct purchaser.

**Analysis of Financing Alternatives** – Finance staff will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives will include, but not be limited to, grants-in-aid, use of reserves/designations, use of current revenues, contributions from developers and other, and leases.

**Federal Requirements** – The City Finance Department will maintain procedures to comply with arbitrage rebate and other Federal requirements.

**Sound Financing of Debt** – When the City utilizes debt financing, it will ensure that the debt is soundly financed by:

- Conservatively projecting the revenue source that will be used to pay the debt;
- Financing the improvement over a period not greater than the useful life of the improvement; and,
- Determining that the benefits of the improvement exceed the costs, including interest costs.

**Maintaining a debt service coverage ratio** - ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt.

**Financing Methods** – The City maintains the following policies in relation to methods of financing used to issue debt:

- An ad valorem tax rate of \$1.50 per \$100 of assessed value is the maximum municipal tax rate that may be levied for all General Fund tax supported expenditures and debt service;
- Staff will maintain open communications with bond rating agencies about its financial condition and whenever possible, issue rated securities.

**Disclosure** – Full disclosure of operating cost along with capital cost 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 to the rating agencies, will aid in the production of Preliminary Official Statement, and will take responsibility of all financial information released.

### **X. FINANCIAL CONDITIONS AND RESERVES**

**Operational Coverage** – The City's Proprietary Utility Fund will comply with all bond covenants and maintain a minimum debt coverage ratio of 1.25. It shall be the goal of the City to achieve and maintain a minimum 1.35 budgeted coverage ratio.

Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used for emergencies or non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums as stated below.



## **FISCAL AND BUDGETARY POLICY STATEMENTS**

---

### **X. FINANCIAL CONDITIONS AND RESERVES – (CONTINUED)**

**Operating Reserves/Fund Balances** – (1) The General Fund fund balance should be at least 25% of the General Fund annual expenditures. This percentage is the equivalent to approximately 2.8 months of expenditures; (2) The Enterprise Fund working capital shall maintain a three month of total operating expenses reserve; and, (3) Internal Service Fund working capital shall maintain a minimum of one or two months of total operating expenses reserve, with the exception of the Health Plan Fund, which shall maintain a minimum of one year operating reserve due to dealing with health and dental claims.

**Liabilities and Receivables** – Procedures will be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities will be paid within 30 days of receiving the invoice. Accounts Receivable procedures will target collection for a maximum of 30 days from service. Receivable aging past 120 days will be sent to a collection agency. The Chief Financial Officer is authorized to write-off uncollectible accounts that are delinquent for more than 180 days, provided proper delinquency procedures have been followed.

### **XI. CAPITAL AND DEBT SERVICE FUNDS**

**Capital Funds** – Monies in the Capital Projects Funds should be used within 36 months of receipt or within a reasonable time according to construction schedule. Balances will be used to generate interest income to offset construction cost. Any unused monies can be used to fund similar projects as outlined by bond covenants and remaining excess funds will be transferred to the Debt Service Fund, provided that this complies with the bond covenant.

**Debt Service Fund** - Revenues in the Debt Service Fund are based on property tax revenues, interest earnings and transfers from other funds. Reserves in the Debt Service Fund are designed to provide funding between the date of issuance of new debt and the time that property tax levies are adjusted to reflect the additional debt. Reserve levels should not exceed two month of average annual debt service.

### **XII. INTERNAL CONTROLS**

**Written Procedures** – Wherever possible, written procedures will be established and maintained by the Chief Financial Officer 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.

**Directors' Responsibilities** - Each Department Manager is responsible to ensure that good internal controls are followed throughout his or her Department, that all Finance Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

### **XIII. STAFFING AND TRAINING**

**Adequate staffing** – Staffing levels will be adequate for the fiscal functions of the City to operate effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Workload allocation alternatives will be explored before adding staff.

**Training** – The City will support the continuing education efforts of all financial staff members including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff will be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences, and related education efforts.

**Awards, Credentials, Recognition** – The Finance Department will support efforts and involvement which result in meeting standards and receiving exemplary recitations on behalf of any of the City's fiscal policies, practices, processes, products, or personnel. Staff certifications may include Certified Public Accountant, Management Accountant, Certified Internal Auditor, and Certified Cash Manager.



## ***FISCAL AND BUDGETARY POLICY STATEMENTS***

---

### ***XIII. STAFFING AND TRAINING – (CONTINUED)***

The Finance Department will strive to maintain a high level of excellence in its accounting policies and practices as it prepares its CAFR. The CAFR will be presented annually to the Government Finance Officers Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. The Budget will also be submitted to the GFOA for evaluation and consideration of the Distinguished Budget Presentation Award, and the Investment Policy will be submitted to the Government Treasurers' Organization of Texas for evaluation and consideration of the Certification of Investment Policy Award.



## CITY OF VICTORIA, TEXAS INVESTMENT POLICY

### I. INTRODUCTION

The following document represents the investment scope, prudence, objective/strategy, delegation of authority, ethics and conflicts of interest, authorized financial dealers and institutions, authorized and suitable investments, collateralization, safekeeping and custody, diversification, maximum maturities, internal control, performance standards, reporting, and investment policy adoption guidelines for the City of Victoria, Texas. The purpose for the document is:

- To establish and promote an understanding of the constraints that governs the conduct of the investment program of the City of Victoria, Texas.
- To establish objectives/goals and policies for the program.
- To comply with rules and regulations as set forth in the Public Funds Investment Act ("The Act"), Chapter 2256 of the Texas Government Code.

It is the policy of the City of Victoria, Texas to invest public funds in a manner which will provide a market rate of return with the maximum security while meeting the daily cash flow demands of the entity and conforming to all state and local statutes governing the investment of public funds.

Investments shall be made with the primary objectives of:

- **Safety** and preservation of principal
- Maintenance of sufficient **liquidity** to meet anticipated operating needs
- Attaining a **rate of return** throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio



## II. INVESTMENT SCOPE

This investment policy applies to all financial assets of the City of Victoria, Texas. These funds are accounted for in the City's Comprehensive Annual Financial Report and include the following funds:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Enterprise Funds
- Internal Service Funds
- Trust and Agency Funds
- Debt Service Funds
- Any new fund created by the City Council, unless specifically exempted

All deposits, to the extent possible, will be concentrated with one central depository. This maximizes the City's ability to pool cash for investment purposes and keeps banking relationships manageable. In addition, except as provided below, all uninvested City funds shall be deposited in the City's depository bank. To the extent such City funds in the depository bank are not insured by the Federal Deposit Insurance Corporation, they shall be secured by collateral pledged to the market value not insured in accordance with the Public Funds Collateral Act, Chapter 2257 of the Texas Government Code.

## III. STANDARD OF CARE

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, **not for speculation**, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of care to be used by investment officials shall be the "**prudent person**" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility of an individual security's credit risk or market price changes, provided deviations from expectation are reported in a timely fashion and appropriate action is taken to control adverse developments.

## IV. INVESTMENT OBJECTIVES / STRATEGY

The primary objectives/strategy, in priority order, of the City of Victoria, Texas investment activities shall be:

- **Safety**: Safety of principal is the foremost objective of the investment program. Investments of the City of Victoria, Texas shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, **diversification** is required in order that potential losses on an individual security do not exceed the income generated from the remainder of the portfolio.



- **Liquidity:** The City of Victoria, Texas investment portfolio will remain sufficiently liquid to enable the City of Victoria, Texas to meet all operating requirements which might be reasonably anticipated.
- **Return of Investments:** The City of Victoria, Texas investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.
- **Marketability:** Investments should have an active and efficient secondary market to enable the City to liquidate investments prior to the maturity if the need should arise; however, the City will purchase investments with the intent to hold to maturity.
- **Weighted Average Maturity for a Pooled Fund Group:** The weighted average maturity will be 365 days or less. This dollar-weighted average maturity will be calculated using the stated final maturity dates of each security.

## V. DELEGATION OF AUTHORITY

The City of Victoria, Texas designates the Director of Finance as the "Investment Officer" to be responsible for the investment of the City's funds. The Director of Finance may appoint the Assistant Director of Finance or other designee of the Director of Finance as an "Investment Officer". Management responsibility for the investment program is hereby delegated to the Director of Finance and Investment Officer, who shall establish written procedures for the operation of the investment program consistent with this investment policy.

Procedures should include reference to: safekeeping receipt, repurchase agreements (following the guideline under the House Bill No. 2459, Chapter 2256 of the Government Code-Public Funds Investment Act), wire transfer agreements, banking service contracts, collateral/depository agreements and investment training. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Finance and Investment Officer. The Director of Finance and Investment Officer shall be responsible for all transactions undertaken and shall establish a system of control as follows to regulate the activities of subordinate officials. The system of control consists of, but not limited to, (1) all transactions require dual approval by two Investment Officers, (2) normal internal controls of daily transactions within the Finance Department shall apply to all investment transactions, and (3) review by the Director of Finance and City Council of the quarterly investment reports prepared by the Investment Officer.

The Director of Finance and Investment Officer shall attend at least one training session of no less than 10 hours of instruction within 12 months after taking such position, which must include education in investment controls, security risks, market risks, and compliance with the Act. The Director of Finance and Investment Officer shall attend a training session not less than once in a two-year period that begins on the first day of the fiscal year and consists of consecutive fiscal years after that date and receive not less than 8 hours of instruction relating to investment responsibilities. The training provider must be an independent source approved by the governing board. The City of Victoria shall provide the required training for the investment personnel in order to insure the quality and capability of the personnel making investment decisions in compliance with the PFIA.



## VI. ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Texas Ethics Commission and City Council any material financial interest in financial institutions that conduct business within this jurisdiction, and they shall further disclose any material personal financial/investment positions that could be related to the performance of the City of Victoria, Texas, particularly with regard to the time of purchases and sales.

The Investment Officer or any person who purchases investments on behalf of the City shall disclose in writing to the City Council any personal business relationships or relationship within the second degree of affinity or consanguinity to an individual seeking to sell an investment to the City and shall further file such a statement with the Texas Ethics Commission.

## VII. AUTHORIZED AND SUITABLE INVESTMENTS

The City of Victoria, Texas is empowered by statute to invest in the following types of securities:

- Obligations of the United States, its agencies and instrumentalities, and other governmental entities under the guidelines of Chapter 2256, Section 2256.009 of “The Act” with a maximum stated maturity of 2 years.
- Certificates of Deposit under the guidelines of Section 2256.010 of “The Act”. The Investment Officer will monitor weekly the status and ownership of all banks issuing brokered CD’s owned by the City of Victoria based upon information from the FDIC at [www.fdic.org](http://www.fdic.org). If any bank has been acquired or merged with another bank in which brokered CD’s are owned, the Investment Officer shall immediately liquidate any brokered CD which places the City above the FDIC insurance level with a maximum stated maturity of 2 years.
- Repurchase Agreements under the guidelines of Chapter 2256, Section 2256.011 of "The Act". A Master Repurchase Agreement must be signed by the bank/dealer prior to the investment transaction.
- Commercial Paper rated A1/P1 or equivalent under the guidelines of Chapter 2256, Section 2256.013 of “The Act” with a maximum stated maturity of 270 days.
- Money Market Mutual Funds, AAA rated SEC registered, under the guidelines of Chapter 2256.014 of “The Act”.
- Investment Pools, AAA or equivalent rated constant dollar pools. Only if the pool is approved and passed by a resolution of the City Council. The investment pool must comply with the requirements of Section 2256.016 of “The Act”.

The following are **not authorized** investments under the investment policy:

- **Interest-Only Strips (IO's)**: Obligations whose payments represent the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal.
- **Principal-Only Strips (PO's)**: Obligations whose payments represent the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest.



- **Collateralized Mortgage Obligations (CMO's):** Obligations that have a stated final maturity date of greater than 10 years.
- **Collateralized Mortgage Obligations (CMO's):** the interest rate of which is determined by an index that adjusts opposite to the change in a market index.

### **Effect of Loss of Required Rating**

The Investment Officer will monitor monthly the credit rating of all investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by this Policy, the Investment Officer will immediately advise the Director of Finance of the loss of rating. The Director of Finance and the Investment Officer will determine the possible loss of principal if the investment is sold and sell the investment if it is in the best interest of the City.

### **Exemption for Existing Investments**

The City is not required to liquidate any investments that were authorized at the time of the purchase.

## **VIII. INVESTMENT PARAMETERS**

### **Maximum Maturities**

To the extent possible, the City of Victoria, Texas will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City of Victoria, Texas will not directly invest in securities maturing more than two (2) years from the date of purchase.

### **Diversification**

The City will endeavor to diversify its portfolio to reduce risk. The portion of its investment portfolio invested in direct obligations of the U.S. Government or certificates of deposit insured by the Federal Deposit Insurance Corporation will be diversified in terms of maturity. The City will attempt to invest in instruments issued by more than one agency or instrumentality and in instruments of various maturities. The City will not invest in certificates of deposit unless they are federally insured or are collateralized as required by law.

## **IX. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS**

### **Authorized Brokers/Dealers**

The Finance Department will maintain a list of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by credit worthiness who are authorized to provide investment services in the State of Texas. This list will be reviewed, revised and adopted at least annually by the City Council. These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission Rule 15C3-1. No public deposit shall be made except in a qualified public depository as established by the state and local laws.



All financial institutions and broker/dealers who desire to become a qualified bidder for investment transactions must:

- Supply the Finance Department with an "Acknowledgement of Receipt of Investment Policy" signed by a qualified representative confirming that they have read the City of Victoria, Texas, Investment Policy;
- Acknowledge that the organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the entity and the organization that are not authorized by the City of Victoria, Texas Investment Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the entity's entire portfolio or requires an interpretation of subjective investment standards.
- Submit an audited financial statement to be reviewed by the City of Victoria, Texas Finance Department.

### **Competitive Bidding**

Investment transactions will normally be conducted based on comparison of three quotes obtained from any of the approved brokers with attention to yield as well as diversification with regard to issuing entity and broker/dealer. Limitations of a particular investment type, time and supply may provide otherwise.

### **Delivery vs. Payment**

All security transactions, including collateral for repurchase agreements and brokered certificates of deposit securities, entered into by the City of Victoria, Texas shall be conducted on a delivery-versus-payment basis. Securities will be held by a third party custodian designated by the Finance Department and evidenced by safekeeping receipts. The securities must be kept in the name of the City of Victoria, Texas.

## **X. COLLATERALIZATION**

Collateralization will be required on the following: (1) certificates of deposits (over and above the FDIC coverage), (2) repurchase agreements and (3) uninsured depository bank deposits. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of all uninsured collected balances, plus accrued interest, if any.

The City of Victoria, Texas chooses to limit collateral to the following: 1) United States Treasury bills, bonds and notes, 2) Federal National Mortgage Association (FNMA), 3) Federal Home Loan Bank (FHLB), and 4) Letter of Credit. The right of collateral substitution is granted. The Finance Department is authorized to review and must first approve any collateral release which falls within these limitations.

Collateral will always be held by an independent third party with whom the City of Victoria, Texas has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City of Victoria, Texas, Finance Department.

The right of collateral substitution or reduction is to be granted on an individual issue basis. Any depository institution requesting substitution or reduction must contact the Investment Officer for approval and settlement. The value will be calculated and substitution/reduction approved if its resulting value is equal to or greater than the required value.



## **XI. PERFORMANCE**

### **Performance Standards**

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and cash flow needs.

### **Performance Benchmark**

The City of Victoria, Texas investment strategy is passive. Given this strategy, the basis used by the Finance Department to determine whether marked yield is being achieved shall be the average of the six-month U.S. Treasury Bill and A1/P1 Commercial Paper, which will be included in the quarterly reports submitted to Council.

### **Internal Controls**

The Director of Finance, in conjunction with the City's annual financial audit, shall perform a compliance audit of management controls on investment and adherence to the City's Investment Policy.

## **XII. REPORTING**

Not less than quarterly, the investment officer shall prepare and submit to City Council a market investment portfolio report.

The report must meet all criteria of Section 2256.023 of the PFIA. Specifically, but not limited to, the report must:

- Describe in detail the investment position of the City as of the end date of the report.
- Be prepared jointly and signed by all investment officers of the City.
- The report shall further set out a summary statement of each pooled fund group, state the maturity date of each separately invested asset, and state how the City has complied with the investment strategy expressed in this Policy and the relevant provisions of the Act.
- The market value of all securities in the portfolio will be determined on a quarterly basis. The City will use both the average of the six-month U.S. Treasury Bill and A1/P1 Commercial Paper rate to determine the market value. These values will be obtained from a reputable and independent source, such as the Wall Street Journal, and disclosed to the governing body quarterly in the investment report.

At least annually, the report must be reviewed by an independent auditor and presented to the City.

Subsequent to each regular legislative session, City Council will be presented a report outlining any changes to the Public Funds Investment act.

## **XIII. INVESTMENT POLICY ADOPTION**

The City of Victoria, Texas investment policy and strategies shall be adopted by resolution of the City Council of the City of Victoria, Texas. The policy and strategies shall be reviewed and adopted by resolution annually by the City Council and Finance Department. Any changes made to the current policy or strategies should be listed in the resolution. Even if no changes are made to the policy or strategies, City Council must still adopt a resolution on an annual basis. In the event state law changes and the City cannot invest in the investments described in this Policy, this Policy shall automatically be conformed to existing law.



## Broker / Dealers

### **BOK Financial Securities, Inc.**

Ryan Weller  
FINRA CRD # 4645425  
713-289-5818  
Houston, Texas

### **Cantor Fitzgerald & Co.**

James Shamoun  
FINRA CRD # 6398185  
901-347-1724  
Memphis, TN

### **FHN Financial Securities Corp.**

Zachary Brewer  
FINRA CRD # 4601565  
713-435-4351  
Houston, Texas

### **Multi-Bank Securities, Inc.**

Gregory Pagans  
FINRA CRD # 1585380  
866-330-0859  
Fort Lauderdale, Florida

### **RBC Capital Markets, LLC**

John M. Styrbicki  
FINRA CRD # 1534287  
800-388-7125  
Minneapolis, MN

### **UBS Financial Services, Inc.**

Richard Ebert  
FINRA CRD # 1414681  
800-333-2527  
The Woodlands, Texas

### **Vining-Sparks IBG, L.P.**

Timothy Hoopes  
FINRA CRD # 4841354  
800-957-0391  
Fort Lauderdale, Florida

### **Wells Fargo Securities, LLC**

Dennis Serio  
FINRA CRD # 1440101  
800-937-0998  
Dallas, Texas

### **Hilltop Securities**

Gilbert Ramon  
FINRA CRD # 2135146  
713-654-8606  
Houston, TX

## Investment Pools

### **LOGIC Investment Pool**

Mary Ann Dunda  
800-895-6442  
Dallas, Texas

### **TexasCLASS Investment Pool**

Tony Sekaly  
713-502-8575  
Houston, Texas

### **TexasTERM Investment Pool**

Edward Polansky  
866-839-8376  
Austin, Texas

### **TexPOOL Investment Pool**

Dianne Parker  
866-839-7665  
Houston, Texas

### **U.S. Fixed Income Trust (Texas FIT)**

Ken Couch  
210-888-0452  
San Antonio, Texas

Government Treasurers' Organization of Texas  
Certification of Investment Policy

Presented to the

*City of Victoria*

for developing an investment policy that meets the requirements of the Public Funds Investment Act and the standards for prudent public investing established by the Government Treasurers' Organization of Texas.

*Pamela Alden*

Government Treasurers' Organization of Texas  
President

*Myra Condekin*

Investment Policy Review Committee  
Chairperson

**For the two-year period ending January 31, 2022**



## Capital Improvement Program

---

**The City of Victoria has two types of capital expenditures:**

**(1) Non-routine capital expenditures - significant capital items that will generally exceed \$100,000;**

**(2) Routine capital expenditures - those that are included in almost every budget, such as equipment, heavy equipment, vehicles, office equipment, and will have no significant additional impact on the City's operating budget.**

---



## ***CAPITAL IMPROVEMENT***

---

### ***Definition of Capital Expenditures and Funding Sources***

The City of Victoria has two types of capital expenditures: (1) non-routine capital expenditures (i.e. *Capital Improvement Program; one-time capital expenditures*) and (2) routine capital expenditures. Routine capital expenditures are those that are included in almost every budget, such as equipment, vehicles, office equipment, computers, and will have no significant additional impact on the City's operating budget. Non-routine capital expenditures are significant capital items that would affect the operating budget if they were considered recurring capital expenses. Non-routine capital expenditures are funded with one-time funding revenue sources; or, would fall in the category of "one-time" use of fund balance/working capital balance. *This category includes certain capital improvement projects that are accounted for within an operating fund or a construction fund.*

The City of Victoria uses several methods of funding capital projects and other capital spending: (1) City's annual operating budget, (2) federal/state grants, (3) debt financing (General Obligation Bonds, Certificate of Obligation Bonds, and Revenue Bonds), (4) unreserved/undesignated fund balance/working capital (pay-as-you-go/one-time use), and (5) 4B Sales Tax Development Corporation.

### ***Non-routine Capital Expenditures (i.e. Capital Improvement Program)***

The purpose of a Capital Improvement Program (CIP) is to determine the priorities for capital expenditures and to coordinate the projects selected within a multi-year planning framework. The first objective of the CIP is to decide the most effective way to allocate our limited capital improvement resources to meet City goals. The CIP has a second benefit of coordinating capital improvement projects administered by different municipal departments.

The CIP is a plan with the knowledge that it will be revised and amended in response to changing circumstances and funding availability. Each year the entire plan is reviewed and revised to reflect current needs and goals. Non-routine capital expenditures are submitted in the CIP for planning purposes only. All projects require final approval based on the City's Fiscal and Budgetary Policy and applicable administrative directives based on each individual project.

Management recognizes that non-routine capital expenditures have the potential to impact current and future operating budgets. In light of this, departments with major capital needs must analyze the additional operating expenses and costs related to their capital expenditures and include the impact in their annual operating budget. This impact analysis outlines reasonably quantifiable additional savings or costs (directly or indirectly), or other service impact that result from such capital spending. Regardless of the funding method, City staff must evaluate the impact of such spending.

### ***Routine Capital Expenditures***

Departments budget for routine capital purchases each fiscal year. Typical routine capital expenditures include heavy equipment and vehicles, machinery, office equipment, data processing hardware and software, furniture and fixtures, minor building and structure improvements, street maintenance, and water/sewer lines replacement. The requests for capital purchase are usually more than what is available from current operating revenues.



## **Non-Routine Capital Improvement**

*NOTE: The City of Victoria is in the process of establishing a more comprehensive and proactive Capital Improvement Program, Policies and Procedures. The following document is the most recently adopted Capital Improvement Program, Fiscal Year 2020.*



Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
1. Downtown Utility Improvement Project – Phase IV, Project No. 4 – Engineering Cost	The project involves replacing or rehabilitating the water and sanitary sewer lines in Vine, Juan Linn, and Goodwin Streets.	Engineering cost: \$133,916	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is an upgrade and replacement of old water and sewer lines in the downtown area. Upon completion, this project will be added to the City's water and sewer line inventory and is expected to carry a life of approximately 70 years. In addition, the City is not expecting any future operating cost associated to this project with the exception of the regular water and sewer line maintenance program. Note: The City is anticipating a lower cost/savings in its annual water and sewer line capital replacement budget by approximately \$10,000 - \$15,000.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation - \$133,916 <u>Timeline:</u> FY 2016 thru FY 2020</p>
2. Downtown Utility Improvement Project – Phase IV, Project No. 4 – Construction Cost	The project involves replacing or rehabilitating the water and sanitary sewer lines in Vine, Juan Linn and Goodwin Streets.	Construction cost: \$892,776	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is an upgrade and replacement of old water and sewer lines in the downtown area. Upon completion, this project will be added to the City's water and sewer line inventory and is expected to carry a life of approximately 70 years. In addition, the City is not expecting any future operating cost associated to this project with the exception of the regular water and sewer line maintenance program. Note: The City is anticipating a lower cost/savings in its annual water and sewer line capital replacement budget by approximately \$10,000 - \$15,000.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$892,776 <u>Timeline:</u> FY 2016 thru FY 2020</p>



Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
<p>3. Downtown Utility Improvement Project – Phase IV, Project No. 5 – Engineering Cost</p>	<p>The project involves replacing or rehabilitating the water and sanitary sewer lines in Moody and Convent Streets.</p>	<p>Engineering cost: \$153,197</p>	<p><u>Operating Budget Impact:</u>            This project is not expected to have a significant effect on the operating budget since it is an upgrade and replacement of old water and sewer lines in the downtown area. Upon completion, this project will be added to the City's water and sewer line inventory and is expected to carry a life of approximately 70 years. In addition, the City is not expecting any future operating cost associated to this project, with the exception of the regular water and sewer line maintenance program.            Note: The City is anticipating a lower cost/savings in its annual water and sewer line capital replacement budget by approximately \$5,000 - \$10,000.</p> <p><u>Funding Source:</u>            1. Sales Tax Development Corporation (4B) - \$153,197</p> <p><u>Timeline:</u> FY 2016 thru FY 2020</p>
<p>4. Downtown Utility Improvement Project – Phase IV, Project No. 6 – Engineering Cost</p>	<p>The project involves replacing or rehabilitating the water and sanitary sewer lines in Murray, Glass and Vine Streets.</p>	<p>Engineering cost: \$140,401</p>	<p><u>Operating Budget Impact:</u>            This project is not expected to have a significant effect on the operating budget since it is an upgrade and replacement of old water and sewer lines in the downtown area. Upon completion, this project will be added to the City's water and sewer line inventory and is expected to carry a life of approximately 70 years. In addition, the City is not expecting any future operating cost associated to this project with the exception of the regular water and sewer line maintenance program.            Note: The City is anticipating a lower cost/savings in its annual water and sewer line capital replacement budget by approximately \$5,000 - \$10,000.</p> <p><u>Funding Source:</u>            1. Sales Tax Development Corporation (4B) - \$140,401</p> <p><u>Timeline:</u> FY 2016 thru FY 2020</p>



Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
5. Downtown Utility Improvement Project – Phase IV, Project No. 5 – Construction Cost	The project involves replacing or rehabilitating the water and sanitary sewer lines in Moody and Convent Streets.	Construction cost: \$1,021,315	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is an upgrade and replacement of old water and sewer lines in the downtown area. Upon completion, this project will be added to the City's water and sewer line inventory and is expected to carry a life of approximately 70 years. In addition, the City is not expecting any future operating cost associated to this project with the exception of the regular water and sewer line maintenance program. Note: The City is anticipating a lower cost/savings in its annual water and sewer line capital replacement budget by approximately \$10,000 - \$15,000.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$1,021,315 <u>Timeline:</u> FY 2016 thru FY 2020</p>
6. Downtown Utility Improvement Project – Phase IV, Project No. 6 – Construction Cost	The project involves replacing or rehabilitating the water and sanitary sewer lines in Murray, Glass, and Vine Streets.	Construction cost: \$1,028,741	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is an upgrade and replacement of old water and sewer lines in the downtown area. Upon completion, this project will be added to the City's water and sewer line inventory and is expected to carry a life of approximately 70 years. In addition, the City is not expecting any future operating cost associated to this project with the exception of the regular water and sewer line maintenance program. Note: The City is anticipating a lower cost/savings in its annual water and sewer line capital replacement budget by approximately \$10,000 - \$15,000.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$1,028,741 <u>Timeline:</u> FY 2016 thru FY 2020</p>



Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
7. Tower 5 Pump Station and Demolition of Water Plant #4	The project involves constructing a Pump Station at the site of Water Tower #5 that would enable the City to transfer water across pressure plane lines as needed. This project would allow us to decommission and demolish Water Plant #4 on Dairy Road.	Construction cost: \$1,613,149	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$1,613,149 <u>Timeline:</u> FY 2016 thru FY 2020</p>
8. Placedo Benavides Drive	The project consists of extending Placedo Benavides Drive from its current end near Wal-Mart to Salem Road in a two-lane, curbed, concrete section with utilities. Also includes reconstructing Salem Road from its intersection with Placedo Benavides Drive to Loop 463 in a two-lane, open ditch, asphalt section with utilities.	Eng. & ROW cost: \$983,111	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is a new concrete street with new water and sanitary sewer lines. Upon completion, this project will be added to the City's water and sewer line inventory, and the regular street inventory/maintenance program, and is expected to carry a life of approximately 70 years. In addition, the City is not expecting any future operating cost associated to this project with the exception of the regular water and sewer line maintenance program.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$983,111 <u>Timeline:</u> FY 2016 thru FY 2020</p>
9. Placedo Benavides Drive	The project consists of extending Placedo Benavides Drive from its current end near Wal-Mart to Salem Road in a two-lane, curbed, concrete section with utilities. Also includes reconstructing Salem Road from its intersection with Placedo Benavides Drive to Loop 463 in a two-lane, open ditch, asphalt section with utilities.	Construction cost: \$7,481,812	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is a new concrete street with new water and sanitary sewer lines. Upon completion, this project will be added to the City's water and sewer line inventory, and the regular street inventory/maintenance program, and is expected to carry a life of approximately 70 years. In addition, the City is not expecting any future operating cost associated to this project with the exception of the regular water and sewer line maintenance program.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$7,481,812 <u>Timeline:</u> FY 2018 thru FY 2020</p>



Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
10. SCADA Project	The project consists of consolidating SCADA, Supervisory Control and Data Acquisition, systems so that they interact with one another and replacing some obsolete SCADA equipment and components.	Construction cost: \$750,000	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget, nor future operations, since it is replacing an old system.</p> <p><u>Funding Source:</u> 1. Water/Wastewater Fund - \$750,000</p> <p><u>Timeline:</u> FY 2017 thru FY 2020</p>
11. Sludge Dewatering Project	The project consists of replacing the existing belt filter press at the Regional Wastewater Treatment facility with either a new belt filter press or a centrifuge.	Construction cost: \$2,200,000	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget, nor future operations, since it is replacing old equipment.</p> <p><u>Funding Source:</u> 1. Water/Wastewater Fund - \$1,531,000 2. 2014 Utility Revenue Bonds (available proceeds) - \$669,000</p> <p><u>Timeline:</u> FY 2017 thru FY 2020</p>
12. FY 2018 CIP Street Projects	The projects consist of reconstructing the following residential streets: a. Springwood Street Phase I – Wildrose Dr., Creekridge Dr., Park View, Ridge View, and Summit View Streets. b. North Heights Phase IV - Colorado Street between Navarro and Laurent and portions of Depot, Cameron, East, Goldman, Jecker, Levi and Louis Streets	Construction cost: \$3,022,041	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an old street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u> 1. General Fund - \$3,022,041</p> <p><u>Timeline:</u> FY 2020</p>



Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
13. North Heights Utilities Phase V	The project consists of replacing or rehabilitating the water and sanitary sewer lines in Guadalupe Street between Navarro and Laurent and portions of Depot, Cameron, East, Goldman, Jecker, Levi and Louis Streets.	Construction cost: \$1,200,000	<p><u>Operating Budget Impact:</u>            This project is not expected to have a significant effect on the operating budget since it is an upgrade and replacement of old water and sewer lines in the downtown area. Upon completion, this project will be added to the City's water and sewer line inventory and is expected to carry a life of approximately 70 years. In addition, the City is not expecting any future operating cost associated to this project with the exception of the regular water and sewer line maintenance program.            Note: The City is anticipating a lower cost/savings in its annual water and sewer line capital replacement budget by approximately \$20,000 - \$25,000.</p> <p><u>Funding Source:</u>            1. Water/Wastewater Fund - \$1,200,000  <u>Timeline:</u> FY 2018 thru FY 2020</p>
14. Red River Street	The project consists of the following: Phase III – Laurent to Main Street rehab and overlay streets, replace utilities, minimal curb and gutter replacement (not sidewalks).	Construction cost: \$3,102,952	<p><u>Operating Budget Impact:</u>            This project is not expected to have a significant effect on the operating budget since it is replacing an asphalt street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u>            1. Sales Tax Development Corporation (4B) - \$3,102,952  <u>Timeline:</u> FY 2018 thru FY 2020</p>
15. Crestwood Drive (Ben Jordan to Laurent) Project	The project consists of reconstructing Crestwood Drive between Ben Jordan Street and Laurent Street in a two-lane asphalt section with curb and gutter, sidewalk and utilities.	Construction cost: \$4,156,170	<p><u>Operating Budget Impact:</u>            This project is not expected to have a significant effect on the operating budget since it is replacing an asphalt street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u>            1. Sales Tax Development Corporation (4B) - \$4,156,170  <u>Timeline:</u> FY 2018 thru FY 2020</p>



Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
16. US 59N Highway Frontage Road Ph II Project	The project consists of relocating City's water and sewer lines that are currently in conflict with TxDOT's US Highway Frontage Road Phase 2 construction project (Loop 463 to US Hwy 59 Business).	Construction cost: \$664,701	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget.</p> <p><u>Funding Source:</u> 1. Water/Wastewater - \$664,701</p> <p><u>Timeline:</u> FY 2018 thru FY 2020</p>
17. Water Tower #6 Rehab Project - Engineering Cost	The project consists of designing, constructing, inspecting, cleaning, metal restoration and painting Water Tower #6.	Construction cost: \$130,090	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget. This project will be added to the City's regular tower maintenance program.</p> <p><u>Funding Source:</u> 1. Water/Wastewater - \$130,090</p> <p><u>Timeline:</u> FY 2020</p>
18. FY 2019 Seal Coat Maintenance Program	The project involves applying a seal coat to Northeast Subdivision residential streets.	Construction cost: \$2,200,000	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since the project consists of applying a seal coat to various streets, which in turn would extend the street life for another 10 years.</p> <p><u>Funding Source:</u> 1. General Fund - \$2,200,000</p> <p><u>Timeline:</u> FY 2020</p>



Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
19. FY 2019 CIP Street Projects	The projects consist of reconstructing the North Heights Phase V - Guadalupe Street between Navarro and Laurent and portions of Depot, Cameron, East, Goldman, Jecker, Levi and Louis Streets	Construction cost: \$1,050,000	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an old street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u> 1. General Fund - \$1,050,000</p> <p><u>Timeline:</u> FY 2019 thru FY 2020</p>
20. North Heights Utilities Phase VI	The project consists of replacing or rehabilitating the water and sanitary sewer lines in San Antonio Street between Navarro and Laurent and portions of Depot, Cameron, East, Goldman, Jecker, Levi and Louis Streets.	Construction cost: \$1,200,000	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is an upgrade and replacement of old water and sewer lines in the downtown area. Upon completion, this project will be added to the City's water and sewer line inventory and is expected to carry a life of approximately 70 years. In addition, the City is not expecting any future operating cost associated to this project with the exception of the regular water and sewer line maintenance program. Note: The City is anticipating a lower cost/savings in its annual water and sewer line capital replacement budget by approximately \$20,000 - \$25,000.</p> <p><u>Funding Source:</u> 1. Water/Wastewater Fund - \$1,200,000</p> <p><u>Timeline:</u> FY 2019 thru FY 2020</p>
21. Juan Linn Street (Ben Jordan to Ben Wilson) Project	The project consists of reconstructing the following residential streets – Juan Linn Street between Ben Jordan and from Ben Wilson to Spiegelhauer.	Construction cost: \$505,782	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an old street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$505,782</p> <p><u>Timeline:</u> FY 2020</p>



Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
22. Crestwood Drive	The project consists of reconstructing Crestwood Drive between Laurent Street and Navarro Street in a two-lane concrete section with curb and gutter, sidewalk and utilities.	Construction cost: \$3,701,270	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an asphalt street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$3,701,270</p> <p><u>Timeline:</u> FY 2019 thru FY 2020</p>
23. TxDOT Curb Ramp Sidewalk Project – Rio Grande	The project consists of the construction of sidewalk and ADA ramps along Rio Grande Street between Laurent and Ben Wilson. Note: the overall TxDOT project cost is \$615,610 with the City's match being \$123,122.	Construction cost: \$151,251	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget. This project will be added to the City's regular sidewalk maintenance program.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$151,251</p> <p><u>Timeline:</u> FY 2020</p>
24. TxDOT Curb Ramp Sidewalk Project - Navarro	The project consists of the construction of sidewalk and ADA ramps along Navarro Street between Airline and Crestwood. Note: the overall TxDOT project cost is \$580,350 with the City's match being \$116,070.	Construction cost: \$87,941	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget. This project will be added to the City's regular sidewalk maintenance program.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$87,941</p> <p><u>Timeline:</u> FY 2020</p>
25. Navarro Median Utility Improvement Project (Mockingbird to Country Club Drive)	The project consists of the replacement of waterlines between Mockingbird and Gemini, in anticipation of TxDOT installing medians with a hot-mix overlay.	Construction cost: \$750,000	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$750,000</p> <p><u>Timeline:</u> FY 2019 thru FY 2020</p>



Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
26. Water Tower #6 Rehab Project - Rehab Cost	The project consists of designing, constructing, inspecting, cleaning, metal restoration and painting Water Tower #6.	Construction cost: \$870,000	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget. This project will be added to the City's regular tower maintenance program.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation - \$870,000</p> <p><u>Timeline:</u> FY 2019 thru FY 2020</p>
27. FY 2020 Seal Coat Maintenance Program	The project involves applying a two-coat seal to the following subdivisions: a. Parkstone b. The Meadows; c. Cherokee Hills/Hillcrest; d. Fleetwood; e. Oak Haveb; and, f. Rengency.	Project cost: \$1,301,181	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since the project consists of applying a seal coat to various streets, which in turn would extend the street life for another 10 years.</p> <p><u>Funding Source:</u> 1. <u>General Fund - \$1,301,181</u></p> <p><u>Timeline:</u> FY 2020</p>
28. FY 2020 CIP Street Projects	The projects consist of reconstructing the following residential streets: a. North Heights Phase VI; b. Woodway Street Phase I and II; and, c. Bridle Ridge Phase I.	Construction cost: \$4,460,919	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an old street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u> 1. <u>General Fund - \$2,460,919</u> 2. <u>2019 Certificates of Obligation Bonds - \$2,000,000</u></p> <p><u>Timeline:</u> FY 2020 thru FY 2021</p>



Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
29. North Heights Utilities Phase VII	The project consists of replacing or rehabilitating the water and sanitary sewer lines in Nueces Street between Navarro and Laurent and portions of Depot, Cameron, East, Goldman, Jecker, Levi and Louis Streets	Construction cost: \$1,200,000	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is an upgrade and replacement of old water and sewer lines in the downtown area. Upon completion, this project will be added to the City's water and sewer line inventory and is expected to carry a life of approximately 70 years. In addition, the City is not expecting any future operating cost associated to this project with the exception of the regular water and sewer line maintenance program. Note: The City is anticipating a lower cost/savings in its annual water and sewer line capital replacement budget by approximately \$20,000 - \$25,000.</p> <p><u>Funding Source:</u> 1. Water/Wastewater Fund - \$1,200,000</p> <p><u>Timeline:</u> FY 2020 thru FY 2021</p>
30. ASR Phase III Assessment Project	Confirm steps necessary to permit, design and construct new ACR well and any required monitoring well and establish the associated cost. Develop an analytical model and initiate the TCEQ process for final permitting of Well #19 and the new SAR well.	Construction cost: \$200,000	<p><u>Operating Budget Impact:</u> This project is not expected to have any effect on the operating budget.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$200,000</p> <p><u>Timeline:</u> FY 2020</p>
31. Vine Street (Mockingbird to Red River Street) Project	The project consists of the rehab and overlay of streets, replacing utilities, and minimal curb and gutter replacement.	Construction cost: \$1,384,785	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an asphalt street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$1,384,785</p> <p><u>Timeline:</u> FY 2020 thru FY 2021</p>



Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
32. Crestwood Drive	The project consists of reconstructing Crestwood Drive between Navarro Street and Main Street in a two-lane asphalt section with curb and gutter, sidewalk and utilities.	Construction cost: \$3,420,350	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an asphalt street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$3,420,350 <u>Timeline:</u> FY 2020 thru FY 2021</p>
33. Downtown Business District Overlay Project	The project consists of milling, hot mix, overlaying and installing ADA compliant ramps on North Street from Moody Street to railroad, Main Street from Commercial to Rio Grande Street, Bridge Street from Rio Grande to North Street, and Stayton Street from Main to Moddy Street.	Construction cost: \$1,861,103	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an asphalt street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u> 2. Sales Tax Development Corporation (4B) - \$1,861,103 <u>Timeline:</u> FY 2020 thru FY 2021</p>
<b>Total Prior Years Capital Improvement Program Budget:</b>		<b>\$53,018,954</b>	

Fiscal Year 2021 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
34. FY 2021 Residential Street Projects	The projects consist of reconstructing the following residential streets: a. Bridle Ridge Phase II Subdivision Street Project; b. North Heights Phase VII Subdivision Street Project; and, c. Woodway Ph III Street Project.	Construction cost: \$4,294,508	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an asphalt street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u> 1. General Fund - \$2,294,508 2. 2019 Certificates of Obligation Bonds - \$2,000,000 <u>Timeline:</u> FY 2021 thru FY 2022</p>



Fiscal Year 2021 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
35. FY 2021 Seal Coat Maintenance Program	The project involves applying a seal coat to Cimmarron, Red River Heights, Waterstone, Riata, and Silverado Streets.	Construction cost: \$1,333,089	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since the project consists of applying a seal coat to various streets, which in turn would extend the street life for another 10 years.</p> <p><u>Funding Source:</u> 1. General Fund - \$1,333,089 <u>Timeline:</u> FY 2021</p>
36. Crack Seal Street Project	The project consists of crack sealing approximately 200,000 linear feet of joints on asphalt paved collector and residential streets.	Construction cost: \$300,000	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget.</p> <p><u>Funding Source:</u> 1. General Fund - \$300,000 <u>Timeline:</u> FY 2021</p>
37. Residential Utility and Street Improvement Project - Engineering	<p>The project consists of designing both the utility and streets construction portions of various residential subdivisions, as follows;</p> <ol style="list-style-type: none"> <li>1. Tanglewood - \$3,748,392;</li> <li>2. Bon Aire - \$1,919,375;</li> <li>3. Airline Terrace - \$1,961,235;</li> <li>4. Linn Thurmond - \$1,771,147; and,</li> <li>5. College Park - \$1,327,584.</li> </ol>	Construction cost: \$10,727,733	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is an upgrade and replacement streets and old water and sewer lines in various subdivisions. Upon completion, this project will be added to the City's street and water and sewer line inventory and is expected to carry a life of approximately 15 and 70 years, respectively. Note: The City is anticipating a lower cost/savings in its annual water and sewer line capital replacement budget by approximately \$20,000 - \$25,000.</p> <p><u>Funding Source:</u> 1. 2020 Utility Revenue Bond - \$10,727,733 <u>Timeline:</u> FY 2021 thru FY 2023</p>



Fiscal Year 2021 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
38. North Street Phase I (700 Main RR Tracks to Navarro) Project	The project consists of reconstructing North Street from 700 Main railroad/crossing to Navarro in a four-lane hot mix section including sidewalks and new curb and gutter.	Construction cost: \$1,108,000	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an asphalt street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$1,108,000 <u>Timeline:</u> FY 2021 thru FY 2022</p>
39. North Street Phase II (Navarro to KCS RR) Project	The project consists of reconstructing North Street from Navarro to KCS RR station in a four-lane hot mix section including replacement of water and sanitary sewer lines, sidewalks and new curb and gutter.	Construction cost: \$2,055,158	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an asphalt street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$2,055,158 <u>Timeline:</u> FY 2021 thru FY 2022</p>
40. North Street Phase III (KCS RR to Laurent) Project	The project consists of reconstructing North Street from KCS RR to Laurent Street in a four-lane hot mix section including replacement of water and sanitary sewer lines, sidewalks and new curb and gutter.	Construction cost: \$2,055,158	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an asphalt street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$2,055,158 <u>Timeline:</u> FY 2021 thru FY 2022</p>
41. ASR Phase III Construction Project	Design and construct one new Aquifer Storage and Recovery Well and required monitoring wells.	Construction cost: \$2,500,000	<p><u>Operating Budget Impact:</u> This project is not expected to have any material impact on the operating budget.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$2,500,000 <u>Timeline:</u> FY 2021 thru FY 2022</p>
Total Fiscal Year 2021 Capital Improvement Program Budget:			\$24,373,646



Fiscal Year 2022 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
42. North Street Phase IV (Laurent to Ben Jordan) Project	The project consists of reconstructing North Street from Laurent Street to Ben Jordan Street in a four-lane hot mix section including replacement of water and sanitary sewer lines, sidewalks and new curb and gutter.	Construction cost: \$4,695,294	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an asphalt street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$4,695,294</p> <p><u>Timeline:</u> FY 2022 thru FY 2023</p>
43. Dairy Road (Huvar to Salem) Project	The project scope consists of reconstructing Dairy Road from Huvar to Salem Road in a two-lane asphalt section with curb and gutter.	Construction cost: \$3,027,218	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget, since it is an upgrade of an existing street; as a result, the City is anticipating using its regular street maintenance budget on other needed streets. Upon completion of the street, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$3,027,218</p> <p><u>Timeline:</u> FY 2022 thru FY 2023</p>
44. FY 2022 Seal Coat Maintenance Program	The project involves applying a seal coat to the following subdivision streets: 1. Greenbriar; 2. Gulf Coast Industrial Park; 3. Deer Chase; and, 4. East Side Addition.	Construction cost: \$1,153,038	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since the project consists of applying a seal coat to various streets, which in turn would extend the street life for another 10 years.</p> <p><u>Funding Source:</u> 1. General Fund - \$1,153,038</p> <p><u>Timeline:</u> FY 2022</p>



Fiscal Year 2022 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
45. FY 2022 Residential Street Projects	<p>The projects consist of reconstructing the following residential streets:</p> <ul style="list-style-type: none"> <li>a. Bridle Ridge Phase IV Subdivision;</li> <li>b. Northcrest Highlands Estate North Subdivision;</li> <li>c. Original Townsite SW Subdivision; and,</li> <li>d. Bridle Ridge Ph III Subdivision.</li> </ul>	<p>Construction cost: \$4,886,218</p>	<p><u>Operating Budget Impact:</u>            This project is not expected to have a significant effect on the operating budget since it is replacing an asphalt street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u></p> <ul style="list-style-type: none"> <li>1. General Fund - \$1,886,218</li> <li>2. 2021 Certificates of Obligation Bonds - \$3,000,000</li> </ul> <p><u>Timeline:</u> FY 2022 thru FY 2023</p>
46. Edinburgh Street Project	<p>The project consists of reconstructing Edinburgh Street from Navarro to Joplin.</p>	<p>Construction cost: \$518,610</p>	<p><u>Operating Budget Impact:</u>            This project is not expected to have a significant effect on the operating budget since it is replacing an asphalt street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u></p> <ul style="list-style-type: none"> <li>1. Sales Tax Development Corporation (4B) - \$518,610</li> </ul> <p><u>Timeline:</u> FY 2022 thru FY 2023</p>
47. Residential - Subdivision Utilities Replacement Phase I Project - Construction	<p>The project consists of replacing existing water lines and sanitary sewer lines throughout the subdivision in advance of upcoming street improvements. Subdivisions consists of the following:</p> <ul style="list-style-type: none"> <li>1. Tanglewood Ph I - \$3,736,830;</li> <li>2. Bon Aire Ph I - \$2,192,363;</li> <li>3. Linn Thurmond Ph I - \$2,279,061, and</li> <li>4. Airline Terrace Ph I - \$2,381,700.</li> </ul>	<p>Construction cost: \$10,589,954</p>	<p><u>Operating Budget Impact:</u>            This project is not expected to have a significant effect on the operating budget since it is an upgrade and replacement of old water and sewer lines. Upon completion, this project will be added to the City's water and sewer line inventory and is expected to carry a life of approximately 70 years. In addition, the City is not expecting any future operating cost associated to this project except for the regular water and sewer line maintenance program.</p> <p><u>Funding Source:</u></p> <ul style="list-style-type: none"> <li>1. 2021 Utility Revenue Bonds - \$10,589,954</li> </ul> <p><u>Timeline:</u> FY 2022 thru FY 2023</p>



Fiscal Year 2022 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
48. Residential Subdivision - College Park Utility Replacement Project - Construction	The project consists of replacing existing water lines and sanitary sewer lines throughout the subdivision in advance of upcoming street improvements.	Construction cost: \$3,742,764	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is an upgrade and replacement of old water and sewer lines. Upon completion, this project will be added to the City's water and sewer line inventory and is expected to carry a life of approximately 70 years. In addition, the City is not expecting any future operating cost associated to this project except for the regular water and sewer line maintenance program.</p> <p><u>Funding Source:</u> 1. 2021 Utility Revenue Bonds - \$3,742,764 <u>Timeline:</u> FY 2022 thru FY 2023</p>
49. 16" High Service Main Project	The project consists of installing a 16" high service main to the existing 24" high service main to the 12" main located at Main Street and North Vine Street. Includes the installation of a 24" valve. This will allow for additional growth in the North Pressure Zone and will also allow for a redundant feed of water in the event of a main break on the high service main between Mockingbird Land and Loop 463.	Construction cost: \$600,000	<p><u>Operating Budget Impact:</u> This project is expected to have a minor impact on the operating budget. Upon completion, this project will be added to the City's water main inventory/maintenance program. The life of the new asset is estimated at 70 years.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$600,000 <u>Timeline:</u> FY 2022 thru FY 2023</p>
<b>Total Fiscal Year 2022 Capital Improvement Program Budget:</b>		<b>\$29,213,096</b>	

Fiscal Year 2023 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
50. North Street - Ph V - Ben Jordan to Ben Wilson Project	The project consists of reconstructing North Street from Ben Jordan to Ben Wilson in a four-lane hot mix section including replacement of water and sanitary lines, sidewalks, and new curb and gutter.	Construction cost: \$4,543,620	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an asphalt street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation - \$4,543,620 <u>Timeline:</u> FY 2023 thru FY 2024</p>



Fiscal Year 2023 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
51. FY 2023 Seal Coat Projects	The project involves applying a seal coat to Detar North, Windcrest, Belltower and Greenway Parkway Subdivisions.	Construction cost: \$2,130,000	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since the project consists of applying a seal coat to various streets, which in turn would extend the street life for another 10 years.</p> <p><u>Funding Source:</u> 1. General Fund - \$2,130,000</p> <p><u>Timeline:</u> FY 2023</p>
52. FY 2023 Residential Street Projects	The projects consist of reconstructing the following residential streets: a. Lake Forest; and b. Vista Del Sol.	Construction cost: \$2,896,044	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an asphalt street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.</p> <p><u>Funding Source:</u> 1. General Fund - \$396,044 2. 2022 Certificates of Obligation Bonds - \$2,500,000</p> <p><u>Timeline:</u> FY 2023 thru FY 2024</p>
53. Guy Grant Rehab Phase I Project	The project consists of engineering and design for replacement of underground utilities, drainage improvements, street and sidewalk reconstruction. Phase I will include the utility and drainage construction phase.	Construction cost: \$4,780,607	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an asphalt street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 20-25 years.</p> <p><u>Funding Source:</u> 1. Water/Wastewater Fund - \$1,200,000 2. Sales Tax Development Corporation (4B) - \$3,580,607</p> <p><u>Timeline:</u> FY 2023 thru FY 2024</p>



Fiscal Year 2023 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
54. Residential - Subdivision Utilities Replacement Phase II Project - Construction	The project consists of replacing existing water lines and sanitary sewer lines throughout the subdivision in advance of upcoming street improvements. Subdivisions consists of the following: 1. Tanglewood Ph II - \$3,337,950; 2. Bon Aire Ph II - \$1,874,250; 3. Linn Thurmond Ph II - \$2,722,120, and 4. Airline Terrace Ph II- \$3,243,600.	Construction cost: \$11,177,920	<u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is an upgrade and replacement of old water and sewer lines. Upon completion, this project will be added to the City's water and sewer line inventory and is expected to carry a life of approximately 70 years. In addition, the City is not expecting any future operating cost associated to this project except for the regular water and sewer line maintenance program. <u>Funding Source:</u> 1. 2022 Utility Revenue Bonds - \$11,177,920 <u>Timeline:</u> FY 2023 thru FY 2024
<b>Total Fiscal Year 2023 Capital Improvement Program Budget:</b>		\$25,528,191	

Fiscal Year 2024 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
55. FY 2024 Seal Coat Projects	The project involves applying a seal coat to Boulevard Addition and Red River (Sam Houston to Ben Wilson) Subdivisions.	Construction cost: \$700,000	<u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since the project consists of applying a seal coat to various streets, which in turn would extend the street life for another 10 years. <u>Funding Source:</u> 1. General Fund - \$700,000 <u>Timeline:</u> FY 2024
56. FY 2024 Residential Street Projects	The projects consist of reconstructing the Spring Wood Subdivision.	Construction cost: \$2,000,000	<u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an asphalt street/upgrade. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years. <u>Funding Source:</u> 1. General Fund - \$2,000,000 <u>Timeline:</u> FY 2024 thru FY 2025



Fiscal Year 2024 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
57. Crack Seal Street Project	The project consists of crack sealing approximately 200,000 linear feet of joints on asphalt paved collector and residential streets.	Construction cost: \$300,000	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget.</p> <p><u>Funding Source:</u> 1. General Fund - \$300,000</p> <p><u>Timeline:</u> FY 2024</p>
58. High Service Pump Project	Additional High Service Pump at the SWTP to support additional growth in the North Pressure Zone and to meet TCEQ requirements.	Construction cost: \$600,000	<p><u>Operating Budget Impact:</u> This project is expected to have a minor impact on the operating budget. Upon completion, this project will be added to the City's water main inventory/maintenance program. The life of the new asset is estimated at 70 years.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$600,000</p> <p><u>Timeline:</u> FY 2024 thru FY 2025</p>
59. Residential - Subdivision Tanglewood Utilities Replacement Phase III Project	The project consists of replacing existing water lines and sanitary sewer lines throughout the subdivision in advance of upcoming street improvements.	Construction cost: \$3,228,300	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is an upgrade and replacement of old water and sewer lines. Upon completion, this project will be added to the City's water and sewer line inventory and is expected to carry a life of approximately 70 years. In addition, the City is not expecting any future operating cost associated to this project except for the regular water and sewer line maintenance program.</p> <p><u>Funding Source:</u> 1. 2023 Utility Revenue Bonds - \$3,228,300</p> <p><u>Timeline:</u> FY 2024 thru FY 2025</p>
60. Residential Subdivision Utilities Replacement Phase I and II Project	The project consists of replacing existing water lines and sanitary sewer lines throughout the subdivision in advance of upcoming street improvements. Subdivisions consist of the following: 1. Primrose Place Ph I, II - \$822,662; 2. Crestwood South Ph I, II - \$961,987; and, 3. Blue Ridge Ph I, II - \$709,729	Construction cost: \$2,494,378	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is an upgrade and replacement of old water and sewer lines. Upon completion, this project will be added to the City's water and sewer line inventory and is expected to carry a life of approximately 70 years. In addition, the City is not expecting any future operating cost associated to this project except for the regular water and sewer line maintenance program.</p> <p><u>Funding Source:</u> 1. 2023 Utility Revenue Bonds - \$2,494,378</p> <p><u>Timeline:</u> FY 2024 thru FY 2025</p>



Fiscal Year 2024 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
61. Residential - Subdivision Street Improvement Rehab & Overlay Phase I Project	The project consists of reconstructing the various subdivision streets – utilizing lime treated subgrade, geo-grid, seal coat and hot mix overlay, including curb and gutter replacement. Subdivisions consists of the following:  1. Tanglewood Ph I - \$5,009,700; 2. Bon Aire Ph I - \$3,413,820; 3. Linn Thurmond Ph I - \$3,197,460; and, 4. Airline Terrace Ph I - \$3,782,400.	Construction cost: \$15,403,380	<u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an old asphalt street with an upgraded street. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.  <u>Funding Source:</u> 1. 2023 Certificates of Obligation Bonds - \$15,403,380  <u>Timeline:</u> FY 2024 thru FY 2025
62. Residential - Subdivision College Park Street Improvement Rehab & Overlay Project	The project consists of reconstructing the various subdivision streets – utilizing lime treated subgrade, geo-grid, seal coat and hot mix overlay, including curb and gutter replacement.	Construction cost: \$5,107,800	<u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an old asphalt street with an upgraded street. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.  <u>Funding Source:</u> 1. 2023 Certificates of Obligation Bonds - \$5,107,800  <u>Timeline:</u> FY 2024 thru FY 2025
63. Residential - Subdivision Street Improvement Rehab & Overlay Phase I and II Project	The project consists of reconstructing the various subdivision streets – utilizing lime treated subgrade, geo-grid, seal coat and hot mix overlay, including curb and gutter replacement. Subdivisions consists of the following:  1. Primrose Place Ph I, II - \$1,057,523; 2. Crestwood S. Ph I, II - \$1,867,950; and, 3. Blue Ridge Ph I, II - \$1,239,322.	Construction cost: \$4,164,795	<u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an old asphalt street with an upgraded street. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 15-20 years.  <u>Funding Source:</u> 1. 2023 Certificates of Obligation Bonds - \$4,164,795  <u>Timeline:</u> FY 2024 thru FY 2025



Fiscal Year 2024 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
64. Guy Grant Rehab Phase II Project	<p>The project consists of engineering and design for replacement of underground utilities, drainage improvements, street and sidewalk reconstruction.</p> <p>Phase II consists of the reconstruction of Guy Grant Street from Mockingbird to Salem in a three-lane curb and gutter concrete section with 5' sidewalk and a 10' hike and bike trail.</p>	<p>Construction cost: \$6,449,188</p>	<p><u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget since it is replacing an old asphalt street with an upgraded street. Upon completion, this project will be added to the City's regular street inventory/maintenance program. The life of the new street is estimated at 50 years.</p> <p><u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$6,449,188</p> <p><u>Timeline:</u> FY 2023 thru FY 2024</p>
<b>Total Fiscal Year 2024 Capital Improvement Program Budget:</b>		<b>\$40,447,841</b>	
<b>Total Capital Improvement Budget:</b>			
<b>Prior Years Capital Improvement Programs – In Progress:</b>		<b><u>\$172,581,728</u></b>	
Total Fiscal Year 2021 Capital Improvement Programs:		\$53,018,954	
Total Fiscal Year 2022 Capital Improvement Programs:		\$24,373,646	
Total Fiscal Year 2023 Capital Improvement Programs:		\$29,213,096	
Total Fiscal Year 2024 Capital Improvement Programs:		\$25,528,191	
<b>Total Fiscal Year 2024 Capital Improvement Programs:</b>		<b>\$40,447,841</b>	



## **Routine Capital Expenditures**



## ***ROUTINE CAPITAL EXPENDITURES - CAPITALIZATION POLICY***

---

### ***I. GENERAL GUIDELINES***

When an asset is purchased, it must be determined as either an expense item or a capital item. The first thing that must be considered is whether or not the purchased asset retains its separate identity or will be a component of another asset. An asset retains its identity if it is intended to be physically separate from any other asset. If it retains its separate identity, then it must be determined as an expense or capital item based on the criteria listed below in Section II. If the asset does not retain its identity, then it should be considered a fixture to the asset with the largest unit of measure. This purchased asset should be expensed if it is a replacement of an existing component. An asset that does not retain its own identity should only be capitalized if it is an addition or improvement to the asset with the largest unit of measure.

*Example:* A building contains walls, carpet, air conditioning units, piping, plumbing, electrical fixtures and wiring, a roof, etc. The largest unit of measure is the building and any replacement or rearrangement of items within the building should be expensed. Adding a room on to the building would be capitalized as a part of the building since this would be an addition to the building along with any other cost that would extend the life of the building.

### ***II. SPECIFIC GUIDELINES***

For purposes of budgeting and accounting classification, the following must be met for an expenditure to be considered as capital outlay:

- a. The asset typically must have a unit cost of \$1,000 or more.
- b. The asset must have an expected useful life of longer than one year or extend the life of an existing capitalized asset beyond its original life.
- c. The asset must be owned by the City and be of a tangible nature.
- d. The expenditure must not be for a maintenance or repair item.

If expenditure does not meet all of the criteria listed above, it should be expensed.

### ***III. NEW PURCHASES***

For new purchases of capital outlay, it shall be proper to capitalize all costs associated with bringing the asset into working order. This shall include freight, installation, start up costs, as well as costs needed to prepare the site to receive the new asset (dirt work, demolition, condemnation costs). Any engineering or consultant type fees may be capitalized as part of the asset cost once the decision or commitment to purchase the asset is made. Feasibility studies needed to help make the decision whether to purchase an asset shall not be capitalized.

### ***IV. UNIT COST (VALUE)***

To be eligible for capitalization, an asset typically must have a unit cost (value) of at least \$1,000. Should an asset be assembled from parts whose individual costs are less than \$1,000 but in the aggregate total \$1,000 or more, the unit cost (value) of the asset should be capitalized for the sum of the costs of its components.

*Example:* To construct a power saw, a department incurs the following costs: a motor for \$450; a frame for \$300; \$150 for blades and electrical supplies; and \$100 for freight; for a total cost of \$1,000. The completed saw would be capitalized with a unit cost (value) of \$1,000.

An asset which is acquired through donation, dedication, etc., shall be capitalized at its fair market value if it is determined that the asset is worth \$1,000 or more at the time of acquisition.



## ***ROUTINE CAPITAL EXPENDITURES - CAPITALIZATION POLICY***

---

### ***V. CONSTRUCTION IN PROGRESS***

Should the time required to construct an asset such as a building extend past the close of any accounting period, it will be necessary to capitalize the cost of construction in progress at the end of that period, i.e., the end of that fiscal year. It is not permissible in that case to wait to capitalize the total value of the asset until its construction is completed.



## ***ROUTINE CAPITAL OUTLAY***

### ***Routine Capital Expenditures***

Routine Capital Expenditures are those that are included in almost every budget and will have no significant additional impact on the City’s operating budget; capital expenditures with a life cycle of five or more years are funded with one-time funding sources. Typical routine capital expenditures include heavy equipment and vehicles, machinery, office equipment, data processing hardware and software, furniture and fixtures, building and structure improvements, street programs, and water/sewer line replacement. The requests for capital purchase are usually more than what is available from current operating revenues.

This section gives detailed information, by department and by fund, regarding the purchase of capital outlay items included in this budget document.

### ***Routine Capital Expenditures – Recap:***

<b><i>Capital Expenditures Per Fund:</i></b>	<b>FY 2021</b>		<b>FY 2020</b>		<b>Increase / (Decrease)</b>
General Fund	\$1,297,304	15.50%	\$3,278,149	35.94%	(\$1,980,845)
Special Revenue Fund	1,190,287	14.22%	548,010	6.01%	642,277
Water/Wastewater Fund	4,160,989	49.70%	2,734,166	29.97%	1,426,823
700 Main Center Fund	13,000	0.15%	75,750	0.83%	( 62,750)
Community Center Fund	158,000	1.89%	196,200	2.15%	( 38,200)
Environmental Services Fund	52,426	0.63%	453,040	4.97%	( 400,614)
Information Technology Fund	221,842	2.65%	78,302	0.86%	143,540
Radio System Fund	48,440	0.58%	-	0.00%	48,440
Purchasing Fund	-	0.00%	2,700	0.03%	( 2,700)
Safety Management Fund	-	0.00%	1,200	0.01%	( 1,200)
Building and Equipment Services Fund	1,228,999	14.68%	1,753,670	19.23%	( 524,671)
<b><i>Total Capital Expenditures:</i></b>	<b>\$8,371,287</b>		<b>\$9,121,187</b>		<b>( \$749,900)</b>



**ROUTINE CAPITAL OUTLAY**

<b>FUND/DEPARTMENT</b>	<b>CAPITAL OUTLAY ITEM</b>	<b>ACCT. CODE</b>	<b>AMOUNT</b>
<b><u>GENERAL FUND</u></b>			
<b><u>Engineering</u></b>			
	Replace Tablet #20605 per - per IT	950500	\$ 1,600
	Replace Tablet #20606 per - per IT	950500	1,900
	Replace Tablet #20607 per - per IT	950500	1,800
	<b>Subtotal - Engineering</b>		<b>\$ 5,300</b>
<b><u>Finance</u></b>			
	Replace laptop #18279 - per IT with all necessary software	950500	\$ 1,800
	<b>Subtotal - Finance</b>		<b>\$ 1,800</b>
<b><u>Fire</u></b>			
	Repair Roof at Station 5	900110	\$ 22,000
	Replacement 3 HVAC Units at Station 1	900120	14,750
	FD Administration / Gym HVAC	900120	11,200
	(8) Lifepak 15 with Procure Maintenance Contract	950400	64,949
	Replacement Blood Warmer Batteries	950400	3,000
	RAD 57 CO Monitor	950400	4,200
	(24) PC/Laptop/Tablet Computer Replacement	950500	47,300
	Drone Sense software for UAS program	950510	1,200
	Fire Code Update to Software (ESO)	950510	1,000
	Fire Nozzles and valve replacement	950600	4,300
	(10) SCBA Mask Replacements	950600	2,850
	Thermal Imaging Camera	950600	9,600
	PPV fan	950600	2,100
	Ventilation Saw	950600	3,500
	Rotary Rescue Saw	950600	1,500
	Washer Station 4	950600	1,030
	(5) Keysecure	950600	5,500
	EVOII Drone Kit to replace obsolete drone	950600	8,500
	<b>Subtotal - Fire</b>		<b>\$ 208,479</b>
<b><u>Geographic Information Systems</u></b>			
	Replace computer #20999	950500	\$ 2,300
	<b>Subtotal - GIS</b>		<b>\$ 2,300</b>
<b><u>Inspections</u></b>			
	Replace Laptop #19983	950500	\$ 1,800
	<b>Subtotal - Inspections</b>		<b>\$ 1,800</b>
<b><u>Library</u></b>			
	Children's DVD Shelving	950120	\$ 3,611
	E-rate Equipment	950500	40,000
	Replace Computer #20558	950500	1,100
	Replace Computer #20559	950500	1,100
	Replace Computer #20561	950500	1,100
	Replace Computer #20562	950500	1,100
	Replace Computer #20994	950500	1,100
	Replace Laptop #20635	950500	1,800
	Deep Freeze Licenses	950510	2,041
	Books	950700	197,200
	<b>Subtotal - Library</b>		<b>\$ 250,152</b>



**ROUTINE CAPITAL OUTLAY**

<b>FUND/DEPARTMENT</b>	<b>CAPITAL OUTLAY ITEM</b>	<b>ACCT. CODE</b>	<b>AMOUNT</b>
<b><u>Municipal Court</u></b>			
	Replacement of Ricoh copier - per IT	950120	\$ 4,000
	<b>Subtotal - Municipal Court</b>		<b>\$ 4,000</b>
<b><u>Parks</u></b>			
	Old Parks Admin Office Unit 1-HVAC	900120	\$ 5,300
	Old Parks Admin Office Unit 2-HVAC	900120	5,650
	Youth Sports Complex Maintenance Building HVAC	900120	4,600
	Kayak Floating Dock	900150	35,000
	Riverside Pavillion BBQ grill	900150	1,000
	Riverside Golf Irrigation Pump	900150	95,000
	Ground Master 7200 w/ 72in Deck Mower	950600	39,431
	Workman MDX Utility Vehicle	950600	21,293
	Ground Master 4000-D (T4)	950600	188,525
	Pro-Force Debris Blower	950600	7,786
	<b>Subtotal - Parks</b>		<b>\$ 403,585</b>
<b><u>Police</u></b>			
	Patrol Room floor replacement	900110	\$ 4,200
	Replace carpet PD North	900110	5,700
	Replace Flooring in Records	900110	7,798
	Replace Flooring/Paint and ballistic glass in PD front desk area	900110	15,000
	Finish flooring project in Admin suite and CID Captain and Crime Analyst's Office	900110	3,939
	Fijitsu fi-7260 - Training Dept scanner	950120	1,550
	Surface Pro - Erin	950500	1,800
	(16) DVD read/write drives Investigations	950500	1,000
	Panasonic Toughbook 14" MVCPA	950500	3,055
	Quartermaster -Inventory Dell Laptop w/docking station	950500	1,800
	Extra iPads and keyboards - requested by IT	950500	3,450
	New Dell SFF and 2 Optiplex Computers	950500	3,000
	Replace 4 computers	950500	2,800
	Replace 2 computers	950500	10,800
	Replace 22 computers	950500	24,200
	Replace 20 toughbooks	950500	96,000
	Replace 1 laptop	950500	1,800
	Replace 1 tablet	950500	2,100
	Replace Server	950500	18,000
	Microsoft Office License for MDT's per IT	950510	9,500
	(8) Eagle 3 moving radars for Patrol vehicles	950600	22,542
	(4) AR-15 Rifles, sights, slings and carrying case-CID	950600	6,500
	(10) Axon Body Cams	950600	13,321
	(15) Ticket Writer Batteries	950600	1,875
	(8) Brazos Ticket Writers, Printers, warranty, and chargers	950600	21,756
	(5) AED's for Patrol cars	950600	10,000
	ELSAG North America License Plate Reader for 1 K9 Unit	950600	20,100
	(2) Smith Wesson M&P 15 rifles (MHO)	950600	1,430
	(25) Aimpoint Pro Optics for Patrol rifles	950900	11,320
	(8) 2120 Armor Plates 10x12	950905	3,160
	(10) Replacement Ballistic Helmets	950905	5,000
	Aardvark Breaching Tool	950905	10,500
	(10) GAT tools for Suppressors	950905	1,250
	(15) Replacement Optics for Rifles	950905	8,000
	(2) Comtac ACH single comm headsets - SWAT	950905	2,502
	<b>Subtotal - Police</b>		<b>\$ 356,748</b>
<b><u>Dispatch</u></b>			
	Genesis Hardware & Software upgrade - per IT	950500	\$ 3,100
	<b>Subtotal - Dispatch</b>		<b>\$ 3,100</b>



**ROUTINE CAPITAL OUTLAY**

FUND/DEPARTMENT	CAPITAL OUTLAY ITEM	ACCT. CODE	AMOUNT
<b><u>Streets</u></b>			
	Carport Cover for Cement Truck	900110	\$ 5,700
	Replace computer #20781 with laptop/docking station - per IT	950500	2,000
	Replace computer #20782 with laptop/docking station - per IT	950500	2,000
	Replace computer #20783 with laptop/docking station - per IT	950500	2,000
	STIHL Chopsaw TS - 420	950600	1,200
	Wacker Vibratory Plate Compactor	950600	7,200
	Replace Generac iQ 3500 Generator	950600	1,840
	<b>Subtotal - Streets</b>		<b>\$ 21,940</b>
<b><u>Traffic Control</u></b>			
	Replace computer #20784	950500	\$ 1,100
	Replacement walk behind striper	950600	13,000
	Replacement end of life sign plotter	950600	24,000
	<b>Subtotal - Traffic Control</b>		<b>\$ 38,100</b>
<b><u>Various Grant Funds</u></b>			
035COVID19	Other items related to COVID19 Pandemic	900000	\$ 979,597
14MPO	Other Equipment	950900	2,000
15MOT1	30 ft RGB Christmas Tree	900150	92,361
17FORF	Kustom Signals Eagle III Radar x2	950120	5,136
17FORF	Kustom Signals Raptor Moto x1 w/remote	950120	2,486
17FORF	PVP Communications Motor Headsert (Traffic Safety)	950300	2,207
17FORF	Machinery & Equipment	950600	10,000
31PEG	Office Equipment, Instrument Apparatus	950120	4,300
31PEG	Communication Equipment - place holder	950300	20,000
31PEG	Replace computer #20993 - per IT	950500	3,500
31PEG	Computer Hardware - place holder	950500	4,200
31PEG	Computer Software - place holder	950510	5,000
31PEG	Other Equipment - place holder	950900	1,500
67CVB	Wayfinding Signs	900150	50,000
67CVB	Replace Computer #20623 - per IT with laptop/docking station	950500	2,000
67CVB	Replace Computer #20624 - per IT with laptop/docking station	950500	2,000
67CVB	Replace two other computer's with laptop and docking station	950500	4,000
	<b>Subtotal - CVB Fund</b>		<b>\$ 1,190,287</b>
<b><u>Water Plant</u></b>			
	Cover for ASR Chemical Feed System	900110	\$ 3,500
	Rehab Two Water Wells	900150	280,000
	Replace laptop #20997	950500	1,800
	Replace computer #20785	950500	1,100
	Replace computer #20786	950500	1,100
	Replace computer #20996	950500	1,100
	Below grade sampling stations for Bac-t collection	950600	4,575
	Forklift Lifting Beam	950600	1,000
	Plant 3 Chemical Building Generator Hook up	950600	3,000
	Oil Drum containment	950600	2,000
	SL 1000 Field and Lab Parallel Analyzer	950600	5,000
	TU5300 SC Low Range Laser Turbidimeter	950600	4,300
	<b>Subtotal - Water Plant</b>		<b>\$ 308,475</b>
<b><u>Utility Billing Office</u></b>			
	Replace Laptop #21416 and Aircard	950500	\$ 2,376
	Replace security cameras - per IT	950500	3,500
	Handheld meter programmer for AMR technicians	950900	4,000
	<b>Subtotal - Utility Billing Office</b>		<b>\$ 9,876</b>



**ROUTINE CAPITAL OUTLAY**

<b>FUND/DEPARTMENT</b>	<b>CAPITAL OUTLAY ITEM</b>	<b>ACCT. CODE</b>	<b>AMOUNT</b>
<b><u>Water Department</u></b>			
	Emergency Line Replacement	900240	\$ 200,000
	North Heights Ph. VII - Nueces Street	900240	575,100
	Airline Utility Replacement Project	900240	633,558
	(4) Laptops for crew chiefs	950500	12,000
	(2) 3-inch Trash Pump	950600	2,250
	Schonstedt REX pipe and cable locator with 5 inch inductive clamp	950600	3,020
	Warehouse Shelving	950600	11,900
	Meter test bench	950600	81,600
	Hydrant Flow Test Kit	950600	1,500
	Hand held meter mini readers	950600	2,650
	<b>Subtotal - Water Department</b>		<b>\$ 1,523,578</b>
<b><u>Wastewater Department</u></b>			
	Manhole Rehab Program	900150	\$ 145,000
	Sewer Pipe Lining Program	900150	250,000
	Emergency Pipe replacement	900240	200,000
	North Heights Ph. VII - Nueces Street	900240	575,100
	(4) Laptops for crew chiefs	950500	12,000
	(2) 3-inch Trash Pump	950600	2,400
	IBAK T66 transporter and Orion camera	950600	33,000
	(2) MS11 NextGen sewer lateral inspection system	950600	13,000
	Core EZ system 4 inch to 6 inch	950600	5,000
	(10) Jet hoses for vac truck (1"-3/4")	950600	8,500
	7000W portable generator	950600	2,000
	(4) Cobra CPI-2590 Power inverter 2500W	950600	2,000
	(4) Pipe and cable locator for the crew chiefs	950600	10,000
	Rolling warehouse ladder	950600	1,600
	(4) Metal detectors with case	950600	3,320
	<b>Subtotal - Wastewater Department</b>		<b>\$ 1,262,920</b>
<b><u>Wastewater Plant</u></b>			
	Regional Plant 2000 amp main breaker Kirk Key safety disconnects	900150	\$ 8,000
	Regional Plant Primary Structure leak repair	900150	7,000
	Replace Computer #20787 with laptop/docking station	950500	2,000
	Replace Computer #20788 with laptop/docking station	950500	2,000
	Replace Computer #20789 with laptop/docking station	950500	2,000
	Replace Computer #20790 with laptop/docking station	950500	2,000
	Replace Computer #20791 with laptop/docking station	950500	2,000
	Replace Computer #20792 with laptop/docking station	950500	2,000
	Replace Computer #20793 with laptop/docking station	950500	2,000
	(3) Replace Odem Street WWTP SCADA Servers	950500	16,500
	Upgrade - OS to Windows server 2019	950510	3,300
	Additional Regional Plant Fine Screen	950600	960,000
	Regional Plant headworks shaftless screw conveyor	950600	20,000
	(2) Replacement of SO2 Heat Blankets	950600	7,000
	Odem Street Aeration Basin Penstock Gates	950600	15,840
	Flange Spreader	950600	4,500
	<b>Subtotal - Wastewater Plant</b>		<b>\$ 1,056,140</b>
<b><u>700 Main Center</u></b>			
	Dumpster Enclosure	900110	\$ 13,000
	<b>Subtotal - 700 Main Center Fund</b>		<b>\$ 13,000</b>
<b><u>Community Center Fund</u></b>			
	Handicap Closer Replacement (3 doors - 6 total mechanisms)	900110	\$ 36,000
	Replace (2) HVAC Chillers - Dome	900120	122,000
	<b>Subtotal - Community Center Fund</b>		<b>\$ 158,000</b>



**ROUTINE CAPITAL OUTLAY**

<b>FUND/DEPARTMENT</b>	<b>CAPITAL OUTLAY ITEM</b>	<b>ACCT. CODE</b>	<b>AMOUNT</b>
<b><u>Administration</u></b>			
	Replace Laptop #20998 - per IT	950500	\$ 1,800
	<b>Subtotal - Administration</b>		<b>\$ 1,800</b>
<b><u>Community Appearance</u></b>			
<b><u>Landscaping</u></b>			
	Stump Grinder	950600	\$ 6,000
	Water Trailer	950600	4,626
	<b>Subtotal - Community Appearance Landscaping</b>		<b>\$ 10,626</b>
<b><u>Recycling Center</u></b>			
	100 additional 96 ga. recycle bins	950600	\$ 7,000
	<b>Subtotal - Recycling Center</b>		<b>\$ 7,000</b>
<b><u>Solid Waste</u></b>			
	Replace Ricoh copier	950120	\$ 5,000
	400 96-gal carts	950600	28,000
	<b>Subtotal - Solid Waste</b>		<b>\$ 33,000</b>
<b><u>Fleet Services</u></b>			
01FIR	(994) Ford F450 (Medic Unit)	950100	\$ 193,000
01POL	Replace Unit#203 with Ford Explorer PPV	950100	56,910
	Replace Unit#217 with Ford Explorer PPV	950100	56,910
	Replace Unit#219 with Ford Explorer PPV	950100	56,910
	Replace Unit#225 with Ford Explorer PPV	950100	56,910
	Replace Unit#229 with Ford Explorer PPV	950100	56,910
	Replace Unit#260 with Ford Explorer PPV	950100	56,910
41PLT	John Deere	950100	13,900
41WAT	Caterpillar 430F Backhoe w/4 in 1 bucket (Replaces 618)	950100	150,324
	Caterpillar 430F Backhoe w/4 in 1 bucket (Replaces 619)	950100	150,324
41WST	Vactor truck for hydro-excavation	950100	378,191
51VES	Replace laptop #20952 - per IT	950500	1,800
	<b>Subtotal - Fleet Services</b>		<b>\$ 1,228,999</b>
<b><u>Information Technology</u></b>			
	Replace Computer #20406 - per IT	950500	\$ 1,400
	Replace Computer #20407 - per IT	950500	1,400
	Replace Computer #20563 - per IT	950500	1,100
	Replace Laptop #20953 - per IT	950500	1,800
	Replace Server #20198 - per IT	950500	22,000
	Replace Server #19938 - per IT	950500	16,000
	Replace 2 ASA Firewalls	950500	62,500
	Replace wireless equipment	950500	30,500
	Informcast Fusion Center	950510	12,000
	Laserfiche Rio	950510	73,142
	<b>Subtotal - Information Technology</b>		<b>\$ 221,842</b>
<b><u>Radio System Fund</u></b>			
	Radio User Licenses	950300	\$ 28,770
	T1 to Ethernet Migration	950300	19,670
	<b>Subtotal - Radio System Fund</b>		<b>\$ 48,440</b>
	<b>City of Victoria Total</b>		<b>\$ 8,371,287</b>



# Comprehensive Plan Summary



## **COMPREHENSIVE PLAN SUMMARY**

---

### ***City of Victoria Comprehensive Plan***

City Council adopted the Comprehensive Plan, Plan 2035, on April 5, 2016. The plan is comprised of three components: Existing City, Future City, and Implementation. Our Comprehensive Plan is based on inventories, analysis, transportation and alternative transportation systems plan, citywide systems plans, local plans, topic specific plans (infrastructure plans/storm water management plans), recreation and amenities systems, economic opportunity policies, annexation plans, public facilities plans, and existing land use. Plan 2035 replaces the first officially adopted comprehensive plan for the City of Victoria, adopted by City Council in 2001. City Staff and Council review the City's Comprehensive Plan annually during the budget process. City Council will consider decisions to amend, adopt, or repeal parts of the Comprehensive Plan or any implementation tools used in the future in response to changing conditions, trends, community needs, and other information.

### ***Plan Overview***

The plan establishes a positive, sensible direction for the development of Victoria. The goals and policies of the Comprehensive Plan are implemented through regulations, agreements, community development programs, and land development. By intentionally expanding its understanding of development issues and capacity for planning, the City is taking a proactive rather than reactive role toward guiding the area's growth. The five specific elements outlined in the plan, and the goals identified for each element, include:

#### **Land Development**

1. Orderly land development patterns.
2. Preserved and enhanced integrity, compatibility, value, and vitality of existing and new neighborhoods.
3. Adequate land areas for industrial parks and other major commercial/industrial developments to facilitate expanded employment opportunities and an increased tax base.
4. Land development that enhances Victoria's sense of community.
5. A variety of housing types and neighborhoods to meet Victoria's future housing needs.
6. Improved safety, appearance, and livability of existing neighborhoods.
7. Improved entry-level and moderate-income housing options in Victoria.
8. Enhanced appearance of the community by designing future development within the context of the physical environment and nearby development.
9. A strong sense of community identity established.
10. Pride instilled in the community by encouraging citizens to take responsibility for their actions in the upkeep and appearance of private and public property.
11. Coordinated City policies and codes regarding land use.

#### **Mobility**

1. A roadway network that accommodates the safe and efficient flow of traffic in, through and around Victoria.
2. Expanded regional accessibility via improved highway, rail, air, and barge canal modes of transportation.
3. Alternative transportation options for Victoria residents including public transportation, hike/bike networks, and improved pedestrian circulation.
4. Transportation strategies that will continue to ensure the city's clean air quality.



## **COMPREHENSIVE PLAN SUMMARY**

---

### *Growth Capacity and Infrastructure*

1. Annexation activity that adds to the economic stability of the city and protects and enhances its quality of life and economic resources.
2. Improved condition of existing streets and durable design and construction of new streets.
3. Storm drainage systems that minimize public harm and property damage due to flooding.
4. Well-maintained and improved water and sanitary sewer systems.
5. Improved water quality and quantity.
6. Coordinated infrastructure improvements to serve future development.
7. Maintenance of fire and emergency medical services at a high standard.
8. A low crime rate and police services maintained at a high level.
9. Library services that meet the diverse information needs for all citizens of Victoria County.
10. An efficient municipal solid waste management system.

### *Economic Opportunity*

1. Increased emphasis on retaining and expanding local businesses and industries.
2. A diversified and expanded local economy through the expansion of light industry and other businesses.
3. Improved quality and quantity of the present and future labor supplies in the Victoria region.
4. Existing infrastructure that is in good condition with ongoing planning for future infrastructure needs that will accommodate prospective business and industrial growth.
5. A business environment that will enhance the community's overall quality of life and promote further economic development.

### *Recreation and Amenities*

1. Revitalization of existing parks.
2. Recreational opportunities that attract tourism.
3. An adequate quantity and equal distribution of parks, open space, and recreation facilities.
4. Natural greenbelts developed with trail systems to provide pedestrian and biking linkages for neighborhoods, schools, parks, and other destinations.
5. Additional recreational opportunities.
6. Adequate convention center/arena capacity to meet demand for additional public meeting space and activities.
7. Downtown Victoria revitalized as a balanced work, housing, cultural, and entertainment center – a place where there is a variety of day-to-day activity.



## ***COMPREHENSIVE PLAN SUMMARY***

---

### ***Implementation***

Implementation of the Comprehensive Plan requires a commitment on the part of the City Council, appointed commissions, city management and staff to apply the visions, goals, and objectives of the plan to their day-to-day decision-making processes. These decision-makers and advisors, along with citizens, developers, and other stakeholders, must have ready access to the Comprehensive Plan, which is available on the city's website and in printed form. The plan should be consistently referenced in planning studies and planning staff reports for development proposals and variance requests. It should become a key tool in the development of the city's annual budget. The plan also identifies existing policies and programs that need to be reviewed, along with new policies, programs, and initiatives to be considered. This day-to-day use of the Comprehensive Plan will play a critical role in its implementation.

The Victoria Comprehensive Plan is meant to be a flexible, working document allowing for adjustment to changing conditions over time. Shifts in political, economic, physical, technological, and social conditions, plus other unforeseen circumstances, may influence and change the priorities and fiscal outlook of the community. Therefore, an implementation plan, or the Action Agenda, is developed periodically to prioritize the Comprehensive Plan goals and recommendations. The 2016-2019 Action Agenda was replaced in 2020 with the 2020-2024 Action Agenda, which resets priorities and projects outlined in the Comprehensive Plan. This budget reflects many of the priorities and projects outlined in the new Action Agenda.

### ***Continuing the Planning Process***

Progress on the Action Agenda is then reported quarterly to ensure the plan is consistently implemented and that any needed modifications or clarifications are identified. Ongoing monitoring of consistency between the plan and the City's implementing regulations are an essential part of this effort. The progress reports should include and highlight the following:

1. Significant actions and accomplishments, including the status of implementation for each major programmed task in the Comprehensive Plan.
2. Obstacles or problems in the implementation of the plan, such as proposed content amendments that have come forward.
3. Recommendations for needed actions, programs, and procedures to be developed and implemented, including: recommendation of projects to be included in the City's proposed Capital Improvements Program (CIP), as defined below; other programs/projects to be funded; and, priority coordination needs with public and private implementation partners.

### ***Capital Improvements Programming***

One of the most effective tools for implementing the Comprehensive Plan is a Capital Improvements Program, or CIP. Capital improvements include such items as streets, drainage channels/structures, water and sewer mains and systems, parks, fire stations, and other public buildings. Typically, capital improvements are relatively expensive, have a long lifespan, and are financed through the issuance of debt. Careful planning for capital improvements is necessary to ensure that major public investments are made in the right locations, at the right time, and in the right sequence. A Capital Improvements Program is a schedule of major capital improvements, listed in order of priority, with cost estimates, and their proposed means of financing. The CIP is a tool for analyzing the City's capital facility needs and priorities, and balancing those needs with available and anticipated city resources. The process includes a financial analysis, which allows the city to predict its capacity to finance capital improvements after it has paid its basic operating costs.

A CIP is typically a five-year rolling plan. The first year becomes the basis for the City's capital budget for the fiscal year; then, the program is updated every subsequent year. The first year, that which has already been budgeted, is eliminated and, the remaining years are reevaluated and updated to reflect any changes in cost estimates or priorities. Finally, after those changes have been implemented into the CIP a new fifth year is added. The CIP process involves



## ***COMPREHENSIVE PLAN SUMMARY***

---

the City Manager's Office and the Public Works, Development Services, and Finance Departments; and, all Department Directors involved with capital projects and purchases. Ideally, all capital improvements should align with the stated goals and objectives found within the Comprehensive Plan. When combined with a Comprehensive Plan, the CIP is a powerful planning, budgeting, and implementation tool. The City of Victoria has developed and continues to improve and refine an effective CIP process.

The City of Victoria is in the process of establishing a more comprehensive and proactive Capital Improvement Program, Policies and Procedures.



# **Combined Bonded Debt Summary All Funds**



***LONG-TERM DEBT ANALYSIS***  
***ALL FUNDS***

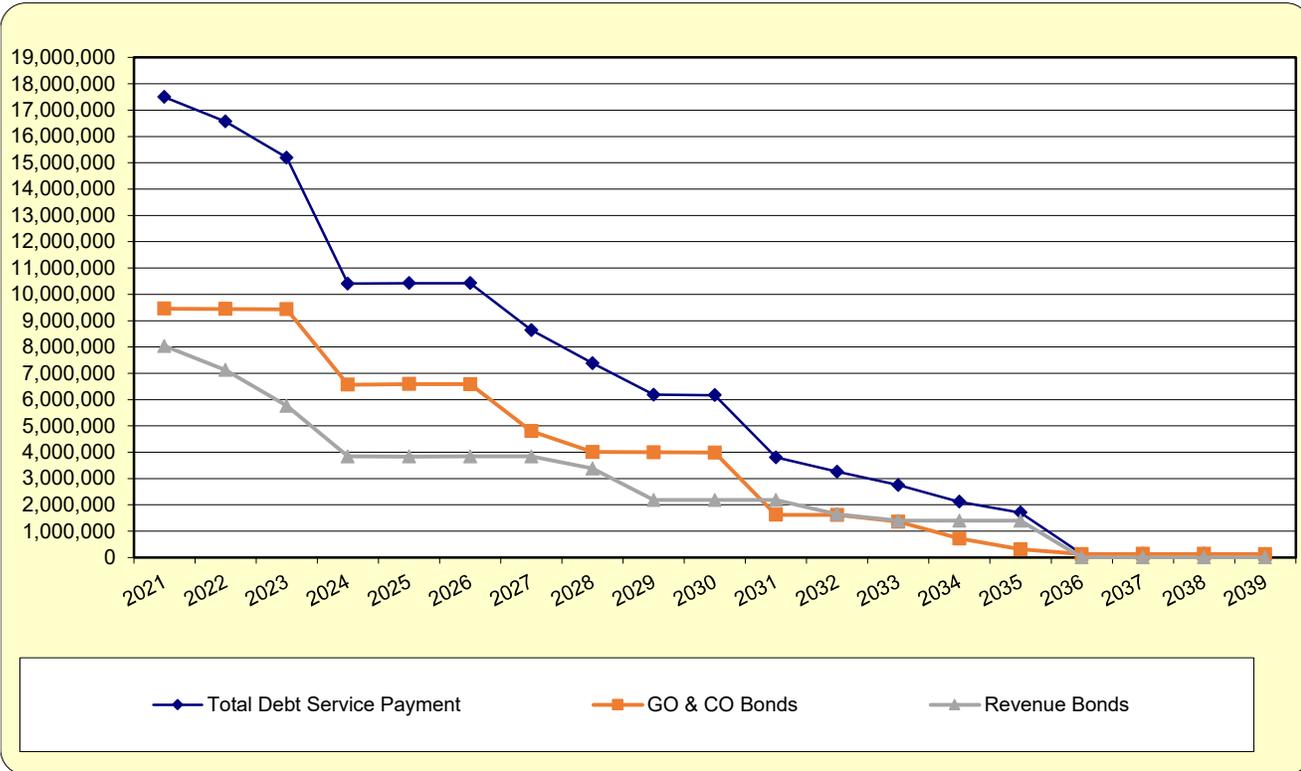
---

Rapid growth challenges the City's ability to meet the service demands of residents. There is a time lag between demands of growth and the corresponding increase in revenues collected from taxes, fees, etc. This produces a need to finance public facilities by the issuance of bonded debt or by some other financing vehicle. The City's debt management policy is detailed in the Financial and Budgetary Policy section of this document.

As capital needs of the community are identified, the Director of Finance will recommend to management and council how to meet these needs. When debt financing is selected as a means to meet community needs, the Director of Finance will ensure that the City complies with all bond debt covenants.



**COMPARISON OF TOTAL DEBT SERVICE PAYMENTS  
FOR THE CORRESPONDING FISCAL YEARS PRESENTED**



<u>Fiscal Year</u>	<u>GO &amp; CO Bonds</u>	<u>Revenue Bonds</u>	<u>Total Debt Service Payment</u>
2021	9,458,236.00	8,036,337.50	17,494,573.50
2022	9,445,035.00	7,120,087.50	16,565,122.50
2023	9,435,250.00	5,759,212.50	15,194,462.50
2024	6,568,187.50	3,839,487.50	10,407,675.00
2025	6,589,143.76	3,835,006.25	10,424,150.01
2026	6,584,143.76	3,840,012.50	10,424,156.26
2027	4,799,118.76	3,838,946.88	8,638,065.64
2028	4,005,406.26	3,376,375.01	7,381,781.27
2029	3,999,356.26	2,184,456.26	6,183,812.52
2030	3,984,031.26	2,184,418.76	6,168,450.02
2031	1,619,437.50	2,184,971.88	3,804,409.38
2032	1,616,288.00	1,644,618.75	3,260,906.75
2033	1,356,425.00	1,393,775.00	2,750,200.00
2034	719,375.00	1,396,100.00	2,115,475.00
2035	309,225.00	1,397,400.00	1,706,625.00
2036	129,550.00	-	129,550.00
2037	131,100.00	-	131,100.00
2038	132,500.00	-	132,500.00
2039	128,750.00	-	128,750.00



**SUMMARY SCHEDULE**  
**DEBT SERVICE BY TYPE**

---

Description	Outstanding 9/30/2019	Principal Addition	Principal Reduction	Outstanding 9/30/2020	Interest Payments
<b>General/Certificate Obligation Bond Fund</b>					
General Obligation Bonds	\$ 47,010,000	\$ -	\$ 6,195,000	\$ 40,815,000	\$ 1,863,038
Certificates of Obligation Bonds	11,685,000	-	995,000	10,690,000	405,199
	<u>\$ 58,695,000</u>	<u>\$ -</u>	<u>\$ 7,190,000</u>	<u>\$ 51,505,000</u>	<u>\$ 2,268,236</u>
<b>Water/Wastewater Fund</b>					
Water Revenue Bonds	\$ 42,335,000	\$ -	\$ 6,490,000	\$ 35,845,000	\$ 1,546,338
	<u>\$ 42,335,000</u>	<u>\$ -</u>	<u>\$ 6,490,000</u>	<u>\$ 35,845,000</u>	<u>\$ 1,546,338</u>
<b>Total Debt - All Funds</b>	<u>\$ 101,030,000</u>	<u>\$ -</u>	<u>\$ 13,680,000</u>	<u>\$ 87,350,000</u>	<u>\$ 3,814,574</u>



## COMPUTATION OF LEGAL DEBT MARGIN

---

Article XI, Section 5, of the Texas Constitution limits the maximum amount that a city can designate for debt service to \$2.50 per \$100 of assessed valuation. Under City Charter, a limitation on taxes levied for general municipal operating purposes and for the purpose of paying interest and providing a proper sinking fund for paying the outstanding bonds and other obligations of the City, issued for municipal purposes, and any such future bonds or obligations which may be authorized, may not exceed \$2.00 per \$100 assessed valuation. As a matter of policy, the Attorney General of Texas, in his statutorily required examination of legal proceedings had in the issuance of bonds of a city having a \$2.50 tax rate, will not approve the issuance of bonds where total debt service of all tax supported debt requires a tax rate of more than \$1.50 per \$100 assessed valuation after making allowance for 10% delinquency in collections.

Assessed value, 2020 tax roll	\$	4,334,155,538
Limit on amount designated for debt service per \$100 assessed valuation	x \$	1.50
Legal debt service limit		<u>\$ 65,012,333</u>
Actual amount to be expended by Debt Service fund for general obligation debt service during the year ended September 30, 2021	\$	9,458,240

### Tax Rates - Last Ten Fiscal Years

Fiscal Year	Tax Rate		Total
	M & O	I & S	
2012	0.3896	0.2554	0.6450
2013	0.3550	0.2506	0.6056
2014	0.3490	0.2506	0.5996
2015	0.3334	0.2506	0.5840
2016	0.3265	0.2446	0.5711
2017	0.3385	0.2507	0.5892
2018	0.3426	0.2526	0.5952
2019	0.3597	0.2627	0.6224
2020	0.3617	0.2498	0.6115
2021	0.3658	0.2457	0.6115



## **General Obligation Bonds and Combination Tax & Revenue Certificates of Obligation**



**SCHEDULE OF GENERAL/CERTIFICATE DEBT SERVICE BY TYPE**

Description of Series	Outstanding 9/30/2020	Principal Addition	Principal Reduction	Outstanding 9/30/2021	Interest Payments
<b>General Obligations</b>					
General Obligation Refunding Bonds, Series 2010	\$ 3,635,000	\$ -	\$ 1,155,000	\$ 2,480,000	\$ 145,400
General Obligation Refunding Bonds, Series 2012	1,140,000	-	375,000	765,000	24,238
General Obligation Refunding Bonds, Series 2013A	5,575,000	-	890,000	4,685,000	167,250
General Obligation Refunding Bonds, Series 2013B	3,650,000	-	1,165,000	2,485,000	109,500
General Obligation Refunding Bonds, Series 2015	8,850,000	-	1,225,000	7,625,000	333,050
General Obligation Refunding Bonds, Series 2017	18,440,000	-	1,385,000	17,055,000	856,000
General Obligation Refunding Bonds, Series 2019	5,720,000	-	-	5,720,000	227,600
	<u>\$ 47,010,000</u>	<u>\$ -</u>	<u>\$ 6,195,000</u>	<u>\$ 40,815,000</u>	<u>\$ 1,863,038</u>
<b>Certificates of Obligation</b>					
Certificates of Obligation, Series 2012	2,545,000	-	175,000	2,370,000	86,625
Certificates of Obligation, Series 2013	790,000	-	390,000	400,000	30,736
Certificates of Obligation, Series 2014	4,470,000	-	255,000	4,215,000	156,688
Certificates of Obligation, Series 2015	2,000,000	-	100,000	1,900,000	73,775
Certificates of Obligation, Series 2019	1,880,000	-	75,000	1,805,000	57,375
	<u>\$ 11,685,000</u>	<u>\$ -</u>	<u>\$ 995,000</u>	<u>\$ 10,690,000</u>	<u>\$ 405,199</u>
<b>Total General/Certificate Debt Service</b>	<u>\$ 58,695,000</u>	<u>\$ -</u>	<u>\$ 7,190,000</u>	<u>\$ 51,505,000</u>	<u>\$ 2,268,236</u>



**TAX DATA AND GENERAL OBLIGATION BOND BALANCE**

The City Council of the City of Victoria, Texas, sets the total tax rate for the year 2021 at \$0.6115 on each one hundred dollars (\$100) property valuation and there is levied and shall be assessed and collected for the year 2021, an ad valorem tax of \$0.6115 on each one hundred dollars (\$100) of cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2020, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

Interest and Sinking Fund Rate	\$	0.2457
Maintenance and Operations Tax Rate		0.3658
	\$	<u>0.6115</u>

**Bonds Outstanding:**

**\$8,715,000 2010 General Obligation Refunding Bonds** due in annual installments ranging from \$105,000 to \$1,260,000 through August 15, 2023; interest varying between 2.00% and 4.00%. Proceeds to be used to fund a portion of the City's currently outstanding general obligation bonds ( G.O. Bonds, Series 2001) and to pay costs of issuance of the Bonds. \$ 3,635,000

**\$3,910,000 2012 General Obligation Refunding Bonds** due in annual installments ranging from \$320,000 to \$385,000 through August 15, 2023; interest varying between 2.00% and 2.250%. Proceeds to be used to refund a portion of the City's currently outstanding general obligation bonds ( C.O. Bonds, Series 2003 ), and to pay costs of issuance of the Bonds. 1,140,000

**\$3,810,000 2012 Certificates of Obligation Bonds** due in annual installments ranging from \$145,000 to \$250,000 through August 15, 2032; interest varying between 2.00% and 3.75%. Proceeds to be used to (i) construct, improve and repair City streets and sidewalks, together with landscape, drainage, utility line replacement, traffic and street signalization and lighting improvements and (ii) pay the costs associated with the issuance of the Certificates. 2,545,000

**\$9,075,000 2013A General Obligation Refunding Bonds** due in annual installments ranging from \$170,000 to \$1,000,000 through August 15, 2026; interest varying between 2.00% and 3.00%. Proceeds to be used to refund a portion of the City's currently outstanding obligations (C.O. Bonds, Series 2005) and to pay costs of issuance of the Series 2013A Bonds. 5,575,000

**\$15,940,000 2013B General Obligation Refunding Bonds** due in annual installments ranging from \$260,000 to \$1,250,000 through August 15, 2023; interest varying between 0.40% and 3.00%. Proceeds to be used to refund a portion of the City's currently outstanding obligations (G.O. Bonds, Series 2003 and G.O. Bonds, Series 2004) and to pay costs of issuance of the Series 2013B Bonds. 3,650,000

**\$9,095,000 2013 Certificates of Obligation Bonds** due in annual installments ranging from \$345,000 to \$675,000 through August 15, 2033; interest varying between 3.00% and 4.49%. Proceeds to be used to (i) construct, improve and repair City streets and sidewalks, together with landscape, drainage, utility line replacement, traffic and street signalization and lighting improvements and (ii) pay the costs associated with the issuance of the Certificates. 790,000



**TAX DATA AND GENERAL OBLIGATION BOND BALANCE**

---

**Bonds Outstanding - continued:**

<b>\$5,945,000 2014 Certificates of Obligation Bonds</b> due in annual installments ranging from \$235,000 to \$400,000 through August 15, 2034; interest varying between 2.00% and 4.00%. Proceeds to be used to (i) construct, improve and repair City streets and sidewalks, together with landscape, drainage, utility line replacement, traffic and street signalization and lighting improvements and (ii) pay the costs associated with the issuance of the Certificates.	4,470,000
<b>\$11,770,000 2015 General Obligation Refunding Bonds</b> due in annual installments ranging from \$530,000 to \$1,480,000 through August 15, 2027; interest varying between 2.00% and 4.00%. Proceeds to be used to refund a portion of the City's currently outstanding obligations (C.O. Bonds, Series 2006 and C.O. Bonds, Series 2007) and to pay costs of issuance of the Series 2015B Bonds.	8,850,000
<b>\$2,445,000 2015 Certificates of Obligation Bonds</b> due in annual installments ranging from \$85,000 to \$170,000 through August 15, 2035; interest varying between 3.00% and 5.00%. Proceeds to be used to (i) construct, improve and repair City streets and sidewalks, together with landscape, drainage, utility line replacement, traffic and street signalization and lighting improvements and (ii) pay the costs associated with the issuance of the Certificates.	2,000,000
<b>\$21,880,000 2017 General Obligation Refunding Bonds</b> due in annual installments ranging from \$840,000 to \$2,280,000 through August 15, 2030; interest varying between 4.00% and 5.00%. Proceeds to be used to refund a portion of the City's currently outstanding obligations (C.O. Bond Series 2009B).	18,440,000
<b>\$1,960,000 2019 Certificates of Obligation Bonds</b> due in annual installments ranging from \$75,000 to \$125,000 through August 15, 2039; interest varying between 3.00% and 4.00%. Proceeds to be used to (i) construct, improve and repair City streets and sidewalks, together with landscape, drainage, utility line replacement, traffic and street signalization and lighting improvements and (ii) pay the costs associated with the issuance of the Certificates.	1,880,000
<b>\$5,750,000 2019 General Obligation Refunding Bonds</b> due in annual installments ranging from \$415,000 to \$620,000 through August 15, 2033; interest varying between 3.00% and 5.00%. Proceeds to be used to refund a portion of the City's currently outstanding obligations (C.O. Bond Series 2009B).	5,720,000
<b>Total Bonds Outstanding as of 10/01/2020</b>	<u>\$ 58,695,000</u>
<b>Principal Retirements Through September 30, 2020</b>	(7,190,000)
<b>Principal Additions Through September 30, 2020</b>	-
<b>Total Bonds Outstanding as of 9/30/2020:</b>	<u>\$ 51,505,000</u>
<b>Sinking Fund Balance as of 9/30/2020</b>	(1,136,664)
<b>NET BALANCE OF BONDS OUTSTANDING</b>	<u><u>\$ 50,368,336</u></u>



**SUMMARY OF DEBT SERVICE CHARGES TO MATURITY  
GENERAL OBLIGATION BONDS AND  
TAX & REVENUE CERTIFICATES OF OBLIGATION**

<b>Fiscal Year Ending September 30</b>	<b>Total Requirements</b>	<b>Interest</b>	<b>Principal</b>	<b>Balance of Principal Outstanding</b>
				\$ 58,695,000.00
2021	9,458,236.00	2,268,236.00	7,190,000.00	51,505,000.00
2022	9,445,035.00	2,000,035.00	7,445,000.00	44,060,000.00
2023	9,435,250.00	1,720,250.00	7,715,000.00	36,345,000.00
2024	6,568,187.50	1,438,187.50	5,130,000.00	31,215,000.00
2025	6,589,143.76	1,224,143.76	5,365,000.00	25,850,000.00
2026	6,584,143.76	999,143.76	5,585,000.00	20,265,000.00
2027	4,799,118.76	764,118.76	4,035,000.00	16,230,000.00
2028	4,005,406.26	590,406.26	3,415,000.00	12,815,000.00
2029	3,999,356.26	454,356.26	3,545,000.00	9,270,000.00
2030	3,984,031.26	324,031.26	3,660,000.00	5,610,000.00
2031	1,619,437.50	189,437.50	1,430,000.00	4,180,000.00
2032	1,616,288.00	141,288.00	1,475,000.00	2,705,000.00
2033	1,356,425.00	91,425.00	1,265,000.00	1,440,000.00
2034	719,375.00	49,375.00	670,000.00	770,000.00
2035	309,225.00	24,225.00	285,000.00	485,000.00
2036	129,550.00	14,550.00	115,000.00	370,000.00
2037	131,100.00	11,100.00	120,000.00	250,000.00
2038	132,500.00	7,500.00	125,000.00	125,000.00
2039	128,750.00	3,750.00	125,000.00	0.00
	<b><u>\$ 71,010,559.06</u></b>	<b><u>\$ 12,315,559.06</u></b>	<b><u>\$ 58,695,000.00</u></b>	



**BOND MATURITY SCHEDULE  
REQUIREMENTS TO RETIRE**

**GENERAL OBLIGATION REFUNDING BONDS, SERIES 2010**

<u>Fiscal Year Ending September 30</u>	<u>Total Requirements</u>	<u>Interest February 15th</u>	<u>Interest August 15th</u>	<u>Principal August 15th</u>	<u>Balance of Principal Outstanding</u>
					\$ 3,635,000.00
2021	1,300,400.00	72,700.00	72,700.00	1,155,000.00	2,480,000.00
2022	1,319,200.00	49,600.00	49,600.00	1,220,000.00	1,260,000.00
2023	1,310,400.00	25,200.00	25,200.00	1,260,000.00	0.00

**GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012**

<u>Fiscal Year Ending September 30</u>	<u>Total Requirements</u>	<u>Interest February 15th</u>	<u>Interest August 15th</u>	<u>Principal August 15th</u>	<u>Balance of Principal Outstanding</u>
					\$ 1,140,000.00
2021	399,237.50	12,118.75	12,118.75	375,000.00	765,000.00
2022	396,737.50	8,368.75	8,368.75	380,000.00	385,000.00
2023	393,662.50	4,331.25	4,331.25	385,000.00	0.00



**BOND MATURITY SCHEDULE  
REQUIREMENTS TO RETIRE**

**CERTIFICATES OF OBLIGATION, SERIES 2012**

<u>Fiscal Year Ending September 30</u>	<u>Total Requirements</u>	<u>Interest February 15th</u>	<u>Interest August 15th</u>	<u>Principal August 15th</u>	<u>Balance of Principal Outstanding</u>
					\$ 2,545,000.00
2021	261,625.00	43,312.50	43,312.50	175,000.00	2,370,000.00
2022	266,375.00	40,687.50	40,687.50	185,000.00	2,185,000.00
2023	265,825.00	37,912.50	37,912.50	190,000.00	1,995,000.00
2024	265,125.00	35,062.50	35,062.50	195,000.00	1,800,000.00
2025	264,031.26	32,015.63	32,015.63	200,000.00	1,600,000.00
2026	262,531.26	28,765.63	28,765.63	205,000.00	1,395,000.00
2027	265,356.26	25,178.13	25,178.13	215,000.00	1,180,000.00
2028	262,831.26	21,415.63	21,415.63	220,000.00	960,000.00
2029	265,131.26	17,565.63	17,565.63	230,000.00	730,000.00
2030	262,081.26	13,540.63	13,540.63	235,000.00	495,000.00
2031	263,562.50	9,281.25	9,281.25	245,000.00	250,000.00
2032	259,375.00	4,687.50	4,687.50	250,000.00	0.00

**GENERAL OBLIGATION REFUNDING BONDS, SERIES 2013A**

<u>Fiscal Year Ending September 30</u>	<u>Total Requirements</u>	<u>Interest February 15th</u>	<u>Interest August 15th</u>	<u>Principal August 15th</u>	<u>Balance of Principal Outstanding</u>
					\$ 5,575,000.00
2021	1,057,250.00	83,625.00	83,625.00	890,000.00	4,685,000.00
2022	1,000,550.00	70,275.00	70,275.00	860,000.00	3,825,000.00
2023	1,029,750.00	57,375.00	57,375.00	915,000.00	2,910,000.00
2024	1,027,300.00	43,650.00	43,650.00	940,000.00	1,970,000.00
2025	1,029,100.00	29,550.00	29,550.00	970,000.00	1,000,000.00
2026	1,030,000.00	15,000.00	15,000.00	1,000,000.00	0.00



**BOND MATURITY SCHEDULE  
REQUIREMENTS TO RETIRE**

---

**GENERAL OBLIGATION REFUNDING BONDS, SERIES 2013B**

<u>Fiscal Year Ending September 30</u>	<u>Total Requirements</u>	<u>Interest February 15th</u>	<u>Interest August 15th</u>	<u>Principal August 15th</u>	<u>Balance of Principal Outstanding</u>
					\$ 3,650,000.00
2021	1,274,500.00	54,750.00	54,750.00	1,165,000.00	2,485,000.00
2022	1,309,550.00	37,275.00	37,275.00	1,235,000.00	1,250,000.00
2023	1,287,500.00	18,750.00	18,750.00	1,250,000.00	0.00

---

**CERTIFICATES OF OBLIGATION, SERIES 2013**

<u>Fiscal Year Ending September 30</u>	<u>Total Requirements</u>	<u>Interest February 15th</u>	<u>Interest August 15th</u>	<u>Principal August 15th</u>	<u>Balance of Principal Outstanding</u>
					\$ 790,000.00
2021	420,736.00	15,368.00	15,368.00	390,000.00	400,000.00
2022	415,760.00	7,880.00	7,880.00	400,000.00	0.00



**BOND MATURITY SCHEDULE  
REQUIREMENTS TO RETIRE**

**CERTIFICATES OF OBLIGATION, SERIES 2014**

<b>Fiscal Year Ending September 30</b>	<b>Total Requirements</b>	<b>Interest February 15th</b>	<b>Interest August 15th</b>	<b>Principal August 15th</b>	<b>Balance of Principal Outstanding</b>
					\$ 4,470,000.00
2021	411,687.50	78,343.75	78,343.75	255,000.00	4,215,000.00
2022	415,312.50	75,156.25	75,156.25	265,000.00	3,950,000.00
2023	412,362.50	71,181.25	71,181.25	270,000.00	3,680,000.00
2024	414,262.50	67,131.25	67,131.25	280,000.00	3,400,000.00
2025	415,862.50	62,931.25	62,931.25	290,000.00	3,110,000.00
2026	414,262.50	57,131.25	57,131.25	300,000.00	2,810,000.00
2027	412,262.50	51,131.25	51,131.25	310,000.00	2,500,000.00
2028	412,575.00	46,287.50	46,287.50	320,000.00	2,180,000.00
2029	412,175.00	41,087.50	41,087.50	330,000.00	1,850,000.00
2030	411,450.00	35,725.00	35,725.00	340,000.00	1,510,000.00
2031	415,400.00	30,200.00	30,200.00	355,000.00	1,155,000.00
2032	416,200.00	23,100.00	23,100.00	370,000.00	785,000.00
2033	416,400.00	15,700.00	15,700.00	385,000.00	400,000.00
2034	416,000.00	8,000.00	8,000.00	400,000.00	0.00

**GENERAL OBLIGATION REFUNDING BONDS, SERIES 2015**

<b>Fiscal Year Ending September 30</b>	<b>Total Requirements</b>	<b>Interest February 15th</b>	<b>Interest August 15th</b>	<b>Principal August 15th</b>	<b>Balance of Principal Outstanding</b>
					\$ 8,850,000.00
2021	1,558,050.00	166,525.00	166,525.00	1,225,000.00	7,625,000.00
2022	1,554,050.00	142,025.00	142,025.00	1,270,000.00	6,355,000.00
2023	1,553,250.00	116,625.00	116,625.00	1,320,000.00	5,035,000.00
2024	1,553,650.00	96,825.00	96,825.00	1,360,000.00	3,675,000.00
2025	1,559,250.00	69,625.00	69,625.00	1,420,000.00	2,255,000.00
2026	1,562,450.00	41,225.00	41,225.00	1,480,000.00	775,000.00
2027	798,250.00	11,625.00	11,625.00	775,000.00	0.00



**BOND MATURITY SCHEDULE  
REQUIREMENTS TO RETIRE**

**CERTIFICATES OF OBLIGATION, SERIES 2015**

<u>Fiscal Year Ending September 30</u>	<u>Total Requirements</u>	<u>Interest February 15th</u>	<u>Interest August 15th</u>	<u>Principal August 15th</u>	<u>Balance of Principal Outstanding</u>
					\$ 2,000,000.00
2021	173,775.00	36,887.50	36,887.50	100,000.00	1,900,000.00
2022	173,775.00	34,387.50	34,387.50	105,000.00	1,795,000.00
2023	173,525.00	31,762.50	31,762.50	110,000.00	1,685,000.00
2024	173,025.00	29,012.50	29,012.50	115,000.00	1,570,000.00
2025	172,275.00	26,137.50	26,137.50	120,000.00	1,450,000.00
2026	173,675.00	24,337.50	24,337.50	125,000.00	1,325,000.00
2027	174,925.00	22,462.50	22,462.50	130,000.00	1,195,000.00
2028	176,025.00	20,512.50	20,512.50	135,000.00	1,060,000.00
2029	176,975.00	18,487.50	18,487.50	140,000.00	920,000.00
2030	172,775.00	16,387.50	16,387.50	140,000.00	780,000.00
2031	173,400.00	14,200.00	14,200.00	145,000.00	635,000.00
2032	173,688.00	11,844.00	11,844.00	150,000.00	485,000.00
2033	173,625.00	9,312.50	9,312.50	155,000.00	330,000.00
2034	173,200.00	6,600.00	6,600.00	160,000.00	170,000.00
2035	176,800.00	3,400.00	3,400.00	170,000.00	0.00

**GENERAL OBLIGATION REFUNDING BONDS, SERIES 2017**

<u>Fiscal Year Ending September 30</u>	<u>Total Requirements</u>	<u>Interest February 15th</u>	<u>Interest August 15th</u>	<u>Principal August 15th</u>	<u>Balance of Principal Outstanding</u>
					\$ 18,440,000.00
2021	2,241,000.00	428,000.00	428,000.00	1,385,000.00	17,055,000.00
2022	2,236,750.00	393,375.00	393,375.00	1,450,000.00	15,605,000.00
2023	2,234,250.00	357,125.00	357,125.00	1,520,000.00	14,085,000.00
2024	2,368,250.00	319,125.00	319,125.00	1,730,000.00	12,355,000.00
2025	2,376,750.00	275,875.00	275,875.00	1,825,000.00	10,530,000.00
2026	2,375,500.00	230,250.00	230,250.00	1,915,000.00	8,615,000.00
2027	2,379,750.00	182,375.00	182,375.00	2,015,000.00	6,600,000.00
2028	2,384,000.00	132,000.00	132,000.00	2,120,000.00	4,480,000.00
2029	2,379,200.00	89,600.00	89,600.00	2,200,000.00	2,280,000.00
2030	2,371,200.00	45,600.00	45,600.00	2,280,000.00	0.00



**BOND MATURITY SCHEDULE  
REQUIREMENTS TO RETIRE**

**CERTIFICATES OF OBLIGATION, SERIES 2019**

<u>Fiscal Year Ending September 30</u>	<u>Total Requirements</u>	<u>Interest February 15th</u>	<u>Interest August 15th</u>	<u>Principal August 15th</u>	<u>Balance of Principal Outstanding</u>
					\$ 1,880,000.00
2021	132,375.00	28,687.50	28,687.50	75,000.00	1,805,000.00
2022	129,375.00	27,187.50	27,187.50	75,000.00	1,730,000.00
2023	132,125.00	26,062.50	26,062.50	80,000.00	1,650,000.00
2024	129,725.00	24,862.50	24,862.50	80,000.00	1,570,000.00
2025	131,525.00	23,262.50	23,262.50	85,000.00	1,485,000.00
2026	128,125.00	21,562.50	21,562.50	85,000.00	1,400,000.00
2027	129,725.00	19,862.50	19,862.50	90,000.00	1,310,000.00
2028	131,125.00	18,062.50	18,062.50	95,000.00	1,215,000.00
2029	128,275.00	16,637.50	16,637.50	95,000.00	1,120,000.00
2030	130,425.00	15,212.50	15,212.50	100,000.00	1,020,000.00
2031	127,925.00	13,962.50	13,962.50	100,000.00	920,000.00
2032	130,425.00	12,712.50	12,712.50	105,000.00	815,000.00
2033	127,800.00	11,400.00	11,400.00	105,000.00	710,000.00
2034	130,175.00	10,087.50	10,087.50	110,000.00	600,000.00
2035	132,425.00	8,712.50	8,712.50	115,000.00	485,000.00
2036	129,550.00	7,275.00	7,275.00	115,000.00	370,000.00
2037	131,100.00	5,550.00	5,550.00	120,000.00	250,000.00
2038	132,500.00	3,750.00	3,750.00	125,000.00	125,000.00
2039	128,750.00	1,875.00	1,875.00	125,000.00	0.00

**GENERAL OBLIGATION REFUNDING BONDS, SERIES 2019**

<u>Fiscal Year Ending September 30</u>	<u>Total Requirements</u>	<u>Interest February 15th</u>	<u>Interest August 15th</u>	<u>Principal August 15th</u>	<u>Balance of Principal Outstanding</u>
					\$ 5,720,000.00
2021	227,600.00	113,800.00	113,800.00	0.00	5,720,000.00
2022	227,600.00	113,800.00	113,800.00	0.00	5,720,000.00
2023	642,600.00	113,800.00	113,800.00	415,000.00	5,305,000.00
2024	636,850.00	103,425.00	103,425.00	430,000.00	4,875,000.00
2025	640,350.00	92,675.00	92,675.00	455,000.00	4,420,000.00
2026	637,600.00	81,300.00	81,300.00	475,000.00	3,945,000.00
2027	638,850.00	69,425.00	69,425.00	500,000.00	3,445,000.00
2028	638,850.00	56,925.00	56,925.00	525,000.00	2,920,000.00
2029	637,600.00	43,800.00	43,800.00	550,000.00	2,370,000.00
2030	636,100.00	35,550.00	35,550.00	565,000.00	1,805,000.00
2031	639,150.00	27,075.00	27,075.00	585,000.00	1,220,000.00
2032	636,600.00	18,300.00	18,300.00	600,000.00	620,000.00
2033	638,600.00	9,300.00	9,300.00	620,000.00	0.00



**GENERAL OBLIGATION BONDS AND CERTIFICATES OF OBLIGATION  
PAYING AGENTS**

---

2010 General Obligation Refunding Bonds

2012 General Obligation Refunding Bonds

2012 Certificates of Obligation

2013A General Obligation Refunding Bonds

2013B General Obligation Refunding Bonds

2013 Certificates of Obligation

2014 Certificates of Obligation

2015 General Obligation Refunding Bonds

2015 Certificates of Obligation

2017 General Obligation Refunding Bonds

2019 Certificates of Obligation

2019 General Obligation Refunding Bonds

Wilmington Trust, NA  
15950 North Dallas Parkway, Suite 550  
Dallas, Texas 75248  
Phone number 972-383-3154



## **Utility System Revenue & Refunding Bonds**



**SCHEDULE OF UTILITY SYSTEM DEBT SERVICE BY TYPE**

Description of Series	Outstanding 9/30/2020	Principal Addition	Principal Reduction	Outstanding 9/30/2021	Interest Payments
<b>Water Revenue Bonds</b>					
Utility System Revenue Refunding Bonds, Series 2009	\$ 2,630,000	\$ -	\$ 2,630,000	\$ -	\$ 52,600
Utility System Revenue Bonds, Series 2010	735,000	-	360,000	375,000	22,200
Utility System Revenue Bonds, Series 2012	5,305,000	-	545,000	4,760,000	162,088
Utility System Revenue Bonds, Series 2014	3,945,000	-	720,000	3,225,000	168,150
Utility System Revenue Bonds, Series 2015	3,635,000	-	730,000	2,905,000	105,550
Utility System Revenue Bonds, Series 2015B	1,095,000	-	535,000	560,000	33,100
Utility System Revenue Refunding Bonds, Series 2016	8,735,000	-	440,000	8,295,000	230,000
Utility System Revenue Refunding Bonds, Series 2017	16,255,000	-	530,000	15,725,000	772,650
	<u>\$ 42,335,000</u>	<u>\$ -</u>	<u>\$ 6,490,000</u>	<u>\$ 35,845,000</u>	<u>\$ 1,546,338</u>
<b>Total Water/Wastewater Debt Service</b>	<u>\$ 42,335,000</u>	<u>\$ -</u>	<u>\$ 6,490,000</u>	<u>\$ 35,845,000</u>	<u>\$ 1,546,338</u>



## **UTILITY SYSTEM REVENUE & REFUNDING BOND BALANCE**

---

### **Outstanding Bonds:**

<b>\$24,590,000 Utility System Revenue Refunding Bonds, Series 2009</b> due in annual installments ranging from \$1,390,000 to \$3,695,000 through December 1, 2023; interest varying between 3.00% and 5.00%. Proceeds to be used to refund a portion of the City's outstanding bonds (Utility System Revenue Bonds, Series 1998 & Utility System Revenue Bonds, Series 1999) and to pay the costs of issuance of the Bonds.	\$ 2,630,000
<b>\$7,550,000 Utility System Revenue Bonds, Series 2010</b> due in annual installments ranging from \$270,000 to \$530,000 through December 1, 2031; interest varying between 2.00% and 4.00%. Proceeds to be used to (i) acquire, construct, improve, enlarge or equip the City's combined utility system, and (ii) to pay the costs of issuance of the Bonds.	735,000
<b>\$9,155,000 Utility System Revenue Bonds, Series 2012</b> due in annual installments ranging from \$245,000 to \$410,000 through December 1, 2032; interest varying between 2.00% and 3.75%. Proceeds to be used to (i) acquire, construct, improve, enlarge or equip the City's combined utility system, and (ii) to pay the costs of issuance of the Bonds.	5,305,000
<b>\$19,425,000 Utility System Revenue Bonds, Series 2014</b> due in annual installments ranging from \$625,000 to \$1,430,000 through December 1, 2034; interest varying between 2.00% and 5.00%. Proceeds to be used to (i) acquire, construct, improve, enlarge or equip the City's combined utility system, and (ii) to pay the costs of issuance of the Bonds.	3,945,000
<b>\$4,620,000 Utility System Revenue Refunding Bonds, Series 2015</b> due in annual installments ranging from \$50,000 to \$750,000 through December 1, 2027; interest varying between 2.00% and 4.00%. Proceeds to be used to refund a portion of the City's outstanding bonds (Utility System Revenue and Refunding Bonds, Series 2007) and to pay the costs of issuance of the Bonds.	3,635,000
<b>\$7,880,000 Utility System Revenue Refunding Bonds, Series 2015B</b> due in annual installments ranging from \$520,000 to \$2,135,000 through December 1, 2022; interest varying between 2.00% and 4.00%. Proceeds to be used to refund a portion of the City's outstanding bonds (Utility System Revenue and Refunding Bonds, Series 2005) and to pay the costs of issuance of the Bonds.	1,095,000



## **UTILITY SYSTEM REVENUE & REFUNDING BOND BALANCE**

---

### **Bonds Outstanding - continued:**

**\$9,150,000 Utility System Revenue Refunding Bonds, Series 2016** due in annual installments ranging from \$80,000 to \$2,285,000 through December 1, 2027; interest varying between 2.00% and 4.00%. Proceeds to be used to refund a portion of the City's outstanding bonds (Utility System Revenue and Refunding Bonds, Series 2008, Utility System Revenue Bonds, Series 2009, and Utility System Revenue Bonds, Series 2010) and to pay the costs of issuance of the Bonds. 8,735,000

**\$16,760,000 Utility System Revenue Refunding Bonds, Series 2017** due in annual installments ranging from \$235,000 to \$1,665,000 through December 1, 2034; interest varying between 4.00% and 5.00%. Proceeds to be used to refund a portion of the City's outstanding bonds (Utility System Revenue and Refunding Bonds, Series 2007, Utility System Revenue Bonds, Series 2010, and Utility System Revenue Bonds, Series 2014) and to pay the costs of issuance of the Bonds. 16,255,000

**Outstanding Bonds as of 10/01/20:** \$ 42,335,000

**Bond Principal Retirements Through September 30, 2020** (6,490,000)

**Total Bonds Outstanding as of 9/30/21:** \$ 35,845,000

**Sinking Fund Balance as of 9/30/20** -

**NET BALANCE OF BONDS OUTSTANDING** \$ 35,845,000



**SUMMARY OF DEBT SERVICE CHARGES TO MATURITY  
UTILITY SYSTEM REVENUE & REFUNDING BONDS**

<b><u>Fiscal Year Ending September 30</u></b>	<b><u>Total Requirements</u></b>	<b><u>Interest</u></b>	<b><u>Principal</u></b>	<b><u>Balance of Principal Outstanding</u></b>
				42,335,000.00
2021	8,036,337.50	1,546,337.50	6,490,000.00	35,845,000.00
2022	7,120,087.50	1,335,087.50	5,785,000.00	30,060,000.00
2023	5,759,212.50	1,174,212.50	4,585,000.00	25,475,000.00
2024	3,839,487.50	1,054,487.50	2,785,000.00	22,690,000.00
2025	3,835,006.25	945,006.25	2,890,000.00	19,800,000.00
2026	3,840,012.50	820,012.50	3,020,000.00	16,780,000.00
2027	3,838,946.88	688,946.88	3,150,000.00	13,630,000.00
2028	3,376,375.01	561,375.01	2,815,000.00	10,815,000.00
2029	2,184,456.26	459,456.26	1,725,000.00	9,090,000.00
2030	2,184,418.76	374,418.76	1,810,000.00	7,280,000.00
2031	2,184,971.88	284,971.88	1,900,000.00	5,380,000.00
2032	1,644,618.75	204,618.75	1,440,000.00	3,940,000.00
2033	1,393,775.00	138,775.00	1,255,000.00	2,685,000.00
2034	1,396,100.00	81,100.00	1,315,000.00	1,370,000.00
2035	1,397,400.00	27,400.00	1,370,000.00	0.00
	<b><u>\$ 52,031,206.29</u></b>	<b><u>\$ 9,696,206.29</u></b>	<b><u>\$ 42,335,000.00</u></b>	



**BOND MATURITY SCHEDULE  
REQUIREMENTS TO RETIRE**

---

**UTILITY SYSTEM REVENUE REFUNDING BONDS, SERIES 2009**

<u>Fiscal Year Ending September 30</u>	<u>Total Requirements</u>	<u>Interest December 1st</u>	<u>Interest June 1st</u>	<u>Principal December 1st</u>	<u>Balance of Principal Outstanding</u>
					\$ 2,630,000.00
2021	2,682,600.00	52,600.00	0.00	2,630,000.00	0.00

---

**UTILITY SYSTEM REVENUE BONDS, SERIES 2010**

<u>Fiscal Year Ending September 30</u>	<u>Total Requirements</u>	<u>Interest December 1st</u>	<u>Interest June 1st</u>	<u>Principal December 1st</u>	<u>Balance of Principal Outstanding</u>
					\$ 735,000.00
2021	382,200.00	14,700.00	7,500.00	360,000.00	375,000.00
2022	382,500.00	7,500.00	0.00	375,000.00	0.00



**BOND MATURITY SCHEDULE  
REQUIREMENTS TO RETIRE**

**UTILITY SYSTEM REVENUE BONDS, SERIES 2012**

<b>Fiscal Year Ending September 30</b>	<b>Total Requirements</b>	<b>Interest December 1st</b>	<b>Interest June 1st</b>	<b>Principal December 1st</b>	<b>Balance of Principal Outstanding</b>
					\$ 5,305,000.00
2021	707,087.50	85,131.25	76,956.25	545,000.00	4,760,000.00
2022	705,512.50	76,956.25	68,556.25	560,000.00	4,200,000.00
2023	703,487.50	68,556.25	59,931.25	575,000.00	3,625,000.00
2024	705,937.50	59,931.25	51,006.25	595,000.00	3,030,000.00
2025	702,481.25	51,006.25	41,475.00	610,000.00	2,420,000.00
2026	702,712.50	41,475.00	31,237.50	630,000.00	1,790,000.00
2027	706,421.88	31,237.50	20,184.38	655,000.00	1,135,000.00
2028	246,825.01	20,184.38	16,640.63	210,000.00	925,000.00
2029	249,431.26	16,640.63	12,790.63	220,000.00	705,000.00
2030	246,643.76	12,790.63	8,853.13	225,000.00	480,000.00
2031	248,446.88	8,853.13	4,593.75	235,000.00	245,000.00
2032	249,593.75	4,593.75	0.00	245,000.00	0.00

**UTILITY SYSTEM REVENUE BONDS, SERIES 2014**

<b>Fiscal Year Ending September 30</b>	<b>Total Requirements</b>	<b>Interest December 1st</b>	<b>Interest June 1st</b>	<b>Principal December 1st</b>	<b>Balance of Principal Outstanding</b>
					\$ 3,945,000.00
2021	888,150.00	91,275.00	76,875.00	720,000.00	3,225,000.00
2022	888,750.00	76,875.00	61,875.00	750,000.00	2,475,000.00
2023	889,125.00	61,875.00	42,250.00	785,000.00	1,690,000.00
2024	888,875.00	42,250.00	21,625.00	825,000.00	865,000.00
2025	886,625.00	21,625.00	0.00	865,000.00	0.00



**BOND MATURITY SCHEDULE  
REQUIREMENTS TO RETIRE**

**UTILITY SYSTEM REVENUE REFUNDING BONDS, SERIES 2015**

<u>Fiscal Year Ending September 30</u>	<u>Total Requirements</u>	<u>Interest December 1st</u>	<u>Interest June 1st</u>	<u>Principal December 1st</u>	<u>Balance of Principal Outstanding</u>
					\$ 3,635,000.00
2021	835,550.00	58,250.00	47,300.00	730,000.00	2,905,000.00
2022	833,350.00	47,300.00	36,050.00	750,000.00	2,155,000.00
2023	397,150.00	36,050.00	31,100.00	330,000.00	1,825,000.00
2024	397,100.00	31,100.00	26,000.00	340,000.00	1,485,000.00
2025	396,750.00	26,000.00	20,750.00	350,000.00	1,135,000.00
2026	399,200.00	20,750.00	13,450.00	365,000.00	770,000.00
2027	399,300.00	13,450.00	5,850.00	380,000.00	390,000.00
2028	395,850.00	5,850.00	0.00	390,000.00	0.00

**UTILITY SYSTEM REVENUE REFUNDING BONDS, SERIES 2015B**

<u>Fiscal Year Ending September 30</u>	<u>Total Requirements</u>	<u>Interest December 1st</u>	<u>Interest June 1st</u>	<u>Principal December 1st</u>	<u>Balance of Principal Outstanding</u>
					\$ 1,095,000.00
2021	568,100.00	21,900.00	11,200.00	535,000.00	560,000.00
2022	571,200.00	11,200.00	0.00	560,000.00	0.00



**BOND MATURITY SCHEDULE  
REQUIREMENTS TO RETIRE**

**UTILITY SYSTEM REVENUE REFUNDING BONDS, SERIES 2016**

<u>Fiscal Year Ending September 30</u>	<u>Total Requirements</u>	<u>Interest December 1st</u>	<u>Interest June 1st</u>	<u>Principal December 1st</u>	<u>Balance of Principal Outstanding</u>
					\$ 8,735,000.00
2021	670,000.00	117,200.00	112,800.00	440,000.00	8,295,000.00
2022	2,438,250.00	112,800.00	90,450.00	2,235,000.00	6,060,000.00
2023	2,443,050.00	90,450.00	67,600.00	2,285,000.00	3,775,000.00
2024	917,300.00	67,600.00	59,700.00	790,000.00	2,985,000.00
2025	506,500.00	59,700.00	51,800.00	395,000.00	2,590,000.00
2026	931,700.00	51,800.00	34,900.00	845,000.00	1,745,000.00
2027	932,200.00	34,900.00	17,300.00	880,000.00	865,000.00
2028	882,300.00	17,300.00	0.00	865,000.00	0.00

**UTILITY SYSTEM REVENUE REFUNDING BONDS, SERIES 2017**

<u>Fiscal Year Ending September 30</u>	<u>Total Requirements</u>	<u>Interest December 1st</u>	<u>Interest June 1st</u>	<u>Principal December 1st</u>	<u>Balance of Principal Outstanding</u>
					\$ 16,255,000.00
2021	1,302,650.00	392,950.00	379,700.00	530,000.00	15,725,000.00
2022	1,300,525.00	379,700.00	365,825.00	555,000.00	15,170,000.00
2023	1,326,400.00	365,825.00	350,575.00	610,000.00	14,560,000.00
2024	930,275.00	350,575.00	344,700.00	235,000.00	14,325,000.00
2025	1,342,650.00	344,700.00	327,950.00	670,000.00	13,655,000.00
2026	1,806,400.00	327,950.00	298,450.00	1,180,000.00	12,475,000.00
2027	1,801,025.00	298,450.00	267,575.00	1,235,000.00	11,240,000.00
2028	1,851,400.00	267,575.00	233,825.00	1,350,000.00	9,890,000.00
2029	1,935,025.00	233,825.00	196,200.00	1,505,000.00	8,385,000.00
2030	1,937,775.00	196,200.00	156,575.00	1,585,000.00	6,800,000.00
2031	1,936,525.00	156,575.00	114,950.00	1,665,000.00	5,135,000.00
2032	1,395,025.00	114,950.00	85,075.00	1,195,000.00	3,940,000.00
2033	1,393,775.00	85,075.00	53,700.00	1,255,000.00	2,685,000.00
2034	1,396,100.00	53,700.00	27,400.00	1,315,000.00	1,370,000.00
2035	1,397,400.00	27,400.00	0.00	1,370,000.00	0.00



***UTILITY SYSTEM REVENUE & REFUNDING  
PAYING AGENTS***

---

2009 Utility System Revenue Refunding Bonds

2010 Utility System Revenue Bonds

2012 Utility System Revenue Bonds

2014 Utility System Revenue Bonds

2015 Utility System Revenue Bonds

2015B Utility System Revenue Refunding Bonds

2016 Utility System Revenue Refunding Bonds

2017 Utility System Revenue Refunding Bonds

Wilmington Trust, NA  
15950 North Dallas Parkway, Suite 550  
Dallas, Texas 75248  
Phone number 972-383-3154



**STATISTICAL TABLES**

---

CONSULTANTS AND ADVISORS

Bond Counsel .....	McCall, Parkhurst & Horton San Antonio, Texas
Independent Certified Public Accountants.....	Harrison, Waldrop and Uherek Victoria, Texas
Financial Consultants .....	RBC Capital Markets San Antonio, Texas
Delinquent Tax Attorney.....	Linebarger, Goggan, Blair, & Sampson, LLP Corpus Christi, Texas
Depository Bank.....	Wells Fargo Bank Victoria, Texas



## ***STATISTICAL TABLES***

---

### PROPERTY TAX RATES PER \$100 OF ASSESSED VALUE

#### LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Tax Roll</u>	<u>City of Victoria Debt Service</u>	<u>City of Victoria General Fund</u>	<u>City of Victoria Total</u>
2012	2011	0.2554	0.3896	0.6450
2013	2012	0.2506	0.3550	0.6056
2014	2013	0.2506	0.3490	0.5996
2015	2014	0.2506	0.3334	0.5840
2016	2015	0.2446	0.3265	0.5711
2017	2016	0.2507	0.3385	0.5892
2018	2017	0.2526	0.3426	0.5952
2019	2018	0.2627	0.3597	0.6224
2020	2019	0.2498	0.3617	0.6115
2021	2020	0.2457	0.3658	0.6115

SOURCE: City of Victoria



## STATISTICAL TABLES

---

### CALCULATED EFFECTIVE TAX RATES AND ACTUAL TAX RATES

#### TEN YEAR HISTORY

<u>Fiscal Year</u>	<u>Tax Roll</u>	<u>Calculated Effective Tax Rate</u>	<u>Actual Rate M&amp;O + Debt = Total</u>	<u>Assessed Ratio</u>	<u>Tax Base</u>
2012	2011	63.50¢	38.96¢ + 25.54¢ = 64.5¢	100.00%	3,208,342,376.00
2013	2012	60.56¢	35.50¢ + 25.06¢ = 60.56¢	100.00%	3,433,311,549.00
2014	2013	56.92¢	34.90¢ + 25.06¢ = 59.96¢	100.00%	3,736,222,546.00
2015	2014	57.92¢	33.34¢ + 25.06¢ = 58.4¢	100.00%	3,979,855,103.00
2016	2015	56.52¢	32.65¢ + 24.46¢ = 57.11¢	100.00%	4,178,822,370.00
2017	2016	58.92¢	33.85¢ + 25.07¢ = 58.92¢	100.00%	4,160,573,521.00
2018	2017	59.52¢	34.26¢ + 25.26¢ = 59.52¢	100.00%	4,227,487,841.00
2019	2018	62.24¢	35.97¢ + 26.27¢ = 62.24¢	100.00%	4,081,607,335.00
2020	2019	61.15¢	36.17¢ + 24.98¢ = 61.15¢	100.00%	4,262,737,870.00
2021	2020	61.15¢	36.58¢ + 24.57¢ = 61.15¢	100.00%	4,334,155,538.00

SOURCE: City of Victoria Finance Department



**STATISTICAL TABLES**

---

PRINCIPAL TAXPAYERS

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2020 Assessed Valuation</u>	<u>Percentage Of Total Assessed Valuation</u>
1. Victoria WLE, L.P.	Industrial - Electric	54,706,570	1.26%
2. AEP Texas Central Co.	Electric Utility	51,354,460	1.18%
3. Victoria of Texas LP	Medical	22,863,230	0.53%
4. Victoria City Power LLC	Industrial - Electric	20,029,836	0.46%
5. Berry Plastics Corporation	Industrial	17,148,933	0.40%
6. Victoria Texas Apartments, LLC	Apartments	16,758,020	0.39%
7. James A. Wayne	Individual	16,341,909	0.38%
8. Performance Food Group	Distribution	15,910,110	0.37%
9. H E B Grocery Company	Retail	14,985,050	0.35%
10. Caterpillar Inc.	Industrial	12,382,820	0.29%
		<u>242,480,938</u>	<u>6.09%</u>

Note: Figures are based on January 1, 2020 assessed valuations

SOURCE: Victoria County Appraisal District



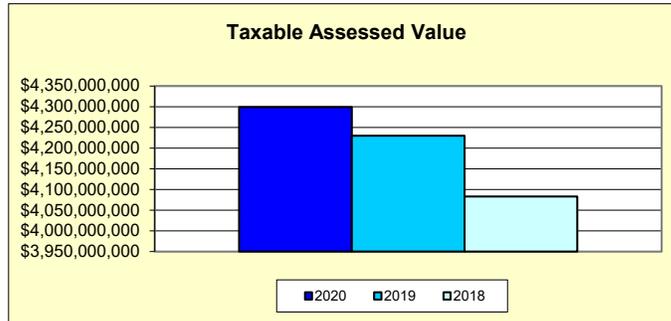
**STATISTICAL TABLES**

**TAXABLE ASSESSED VALUATIONS BY CATEGORY**

**LAST THREE FISCAL YEARS**

	2020 Assessed Valuation	% of Full Value	2019 Assessed Valuation	% of Full Value	2018 Assessed Valuation	% of Full Value
<b>Residential:</b>						
Single Family	2,731,112,114	52.85	2,687,423,536	52.42	2,510,586,131	51.86
Multi-Family	210,761,287	4.08	211,088,047	4.12	205,776,826	4.25
Vacant Lots	39,925,754	0.77	40,922,890	0.80	39,594,239	0.82
<b>Commercial and Industrial</b>	1,351,770,296	26.16	1,332,629,180	25.99	1,264,113,626	26.11
Rural-Underdeveloped	40,642,260	0.79	39,297,536	0.77	38,656,434	0.80
<b>Total Real Estate</b>	<u>\$ 4,374,211,711</u>	84.65	<u>\$ 4,311,361,189</u>	84.09	<u>\$ 4,058,727,256</u>	83.83
<b>Personal:</b>						
Business	649,745,200	12.57	723,850,210	14.12	667,686,360	13.79
Other	143,667,070	2.78	91,786,760	1.79	115,091,370	2.38
<b>Total Personal</b>	<u>\$ 793,412,270</u>	15.35	<u>\$ 815,636,970</u>	15.91	<u>\$ 782,777,730</u>	16.17
<b>Total Assessed Value (Gross)</b>	<u>\$ 5,167,623,981</u>	100.00	<u>\$ 5,126,998,159</u>	100.00	<u>\$ 4,841,504,986</u>	100.00
<b>Less:</b>						
100% Exempt	(345,436,747)	(6.68)	(334,471,584)	(6.52)	(333,112,269)	(6.88)
Agricultural Value Loss	(27,670,722)	(0.54)	(26,780,429)	(0.52)	(24,279,701)	(0.50)
Homestead Exemptions	-	-	-	-	-	-
Homestead Cap Loss	(16,126,339)	(0.31)	(30,313,023)	(0.59)	(12,136,535)	(0.25)
Veteran Exemptions	(46,431,672)	(0.90)	(41,052,020)	(0.80)	(34,371,446)	(0.71)
Property Abated	(108,698,010)	(2.10)	(112,765,060)	(2.20)	(109,279,572)	(2.26)
<\$500 Exempt-Mineral	-	-	-	-	-	-
House Bill 366	(52,360)	(0.00)	(57,850)	(0.00)	(59,770)	(0.00)
Freeport	(66,667,547)	(1.29)	(90,786,186)	(1.77)	(67,942,538)	(1.40)
First Responder Surv Spouse	(352,040)	(0.01)	(177,410)	(0.00)	(164,900)	(0.00)
Pollution Control	(12,683,794)	(0.25)	(11,967,694)	(0.23)	(9,505,790)	(0.20)
Low Income Housing	(4,195,100)	(0.08)	(4,558,840)	(0.09)	(1,179,605)	(0.02)
Individual over 65 exemption	(48,614,699)	(0.94)	(48,329,821)	(0.94)	(47,359,031)	(0.98)
Total Frozen Appraised Values	<u>(753,844,238)</u>	<u>(14.59)</u>	<u>(720,339,094)</u>	<u>(14.05)</u>	<u>(665,314,119)</u>	<u>(13.74)</u>
<b>Total Exemptions</b>	<u>\$ (1,430,773,268)</u>	<u>(27.69)</u>	<u>\$ (1,421,599,011)</u>	<u>(27.73)</u>	<u>\$ (1,304,705,276)</u>	<u>(26.95)</u>
<b>Net Taxable Appraised Values</b>	<u>\$ 3,736,850,713</u>	<u>72.31</u>	<u>\$ 3,705,399,148</u>	<u>72.27</u>	<u>\$ 3,536,799,710</u>	<u>73.05</u>
<b>Estimated Frozen Taxable Appraised Values</b>	<u>\$ 562,012,423</u>	<u>10.88</u>	<u>\$ 524,593,936</u>	<u>10.23</u>	<u>\$ 546,731,396</u>	<u>11.29</u>
<b>Taxable Assessed Value</b>	<u>\$ 4,298,863,136</u>	<u>83.19</u>	<u>\$ 4,229,993,084</u>	<u>82.50</u>	<u>\$ 4,083,531,106</u>	<u>84.34</u>

SOURCE: 2020, 2019 and 2018 Tax Reports  
Victoria County Appraisal District





**STATISTICAL TABLES**

ASSESSED AND ESTIMATED ACTUAL VALUE OF PROPERTY  
LAST TEN FISCAL YEARS

Fiscal Year	Tax Roll	Real Property		Personal Property	
		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2012	2011	2,614,346,966	2,614,346,966	593,995,410	593,995,410
2013	2012	2,728,751,359	2,614,346,966	704,560,190	593,995,410
2014	2013	2,858,343,526	2,728,751,359	877,879,020	704,560,190
2015	2014	3,069,922,343	2,858,343,526	909,932,760	877,879,020
2016	2015	3,231,880,720	3,069,922,343	946,941,650	909,932,760
2017	2016	3,290,947,931	3,231,880,720	869,625,590	946,941,650
2018	2017	3,346,891,543	3,346,891,543	880,596,298	880,596,298
2019	2018	3,303,289,095	3,303,289,095	778,318,240	778,318,240
2020	2019	3,443,726,620	3,443,726,620	819,011,250	819,011,250
2021	2020	3,540,224,208	3,540,224,208	793,931,330	793,931,330

Note: The City's maximum tax rate under Charter adopted January 31, 1956, is set at \$2.00, unless authority be granted by special election of qualified voters to increase maximum levy up to \$2.50 maximum authority by State Law.

SOURCE: Victoria County Appraisal District



---

	Total		Ratio of Total Assessed To Total Estimated Actual Value
Assessed Value		Estimated Actual Value	
3,208,342,376		3,208,342,376	100.00%
3,433,311,549		3,208,342,376	107.01%
3,736,222,546		3,433,311,549	108.82%
3,979,855,103		3,736,222,546	106.52%
4,178,822,370		3,979,855,103	105.00%
4,160,573,521		4,178,822,370	99.56%
4,227,487,841		4,227,487,841	100.00%
4,081,607,335		4,081,607,335	100.00%
4,262,737,870		4,262,737,870	100.00%
4,334,155,538		4,334,155,538	100.00%



## STATISTICAL TABLES

---

RATIO OF NET GENERAL BONDED DEBT  
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA  
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Population</u>	<u>Assessed Value (In Thousands)</u>	<u>(1) Gross Bonded Debt</u>
2012	62,592	3,208,342	97,875,000
2013	63,131	3,433,312	97,810,000
2014	64,702	3,736,223	102,850,000
2015	64,919	3,979,855	186,675,000
2016	66,094	4,178,822	177,735,000
2017	67,574	4,160,573	91,860,000
2018	67,659	4,227,488	14,834,000
2019	67,106	4,081,607	132,245,000
2020	67,326	4,262,738	66,935,000
2021	67,326	4,334,156	58,695,000

(1) Includes all General Obligation and Certificate of Obligation Bonds.

SOURCE: City of Victoria



---

<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
924,256	96,950,744	3.02%	1,548.93
854,934	96,955,066	2.82%	1,535.78
1,227,729	101,622,271	2.72%	1,570.62
1,239,296	185,435,704	4.66%	2,856.42
1,055,859	176,679,141	4.23%	2,673.15
1,087,155	90,772,845	2.18%	1,343.31
1,057,457	13,776,543	0.33%	203.62
1,087,736	131,157,264	3.21%	1,954.48
1,094,813	65,840,187	1.54%	977.93
1,136,663	57,558,337	1.33%	854.92



**STATISTICAL TABLES**

---

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Collections within the Fiscal Year of the Levy	
				Amount	Percentage of Levy
2010	20,228,599	-	20,228,599	19,755,429	97.66%
2011	20,327,879	-	20,327,879	19,938,819	98.09%
2012	20,693,808	-	20,693,808	20,470,591	98.92%
2013	20,792,135	(866)	20,791,269	20,338,256	97.82%
2014	22,402,390	(233,069)	22,169,321	21,877,717	98.68%
2015	23,242,354	(226,573)	23,015,781	22,715,220	98.69%
2016	23,865,255	(96,765)	23,768,490	23,314,997	98.09%
2017	24,514,099	(109,364)	24,404,735	23,848,271	97.72%
2018	25,162,007	(28,660)	25,133,347	24,428,977	97.20%
2019	25,403,924	(529,530)	24,874,394	24,645,630	99.08%

SOURCE: City of Victoria  
Victoria County Tax Assessor/Collector



---

Collections in Subsequent Years	Total Collections to Date	
	Amount	Percentage of Levy
421,377	20,176,806	99.74%
344,388	20,283,207	99.78%
173,565	20,644,156	99.76%
150,386	20,488,642	98.54%
231,432	22,109,149	99.73%
217,752	22,932,972	99.64%
326,095	23,641,092	99.46%
360,161	24,208,432	99.20%
300,178	24,729,155	98.39%
-	24,645,630	99.08%



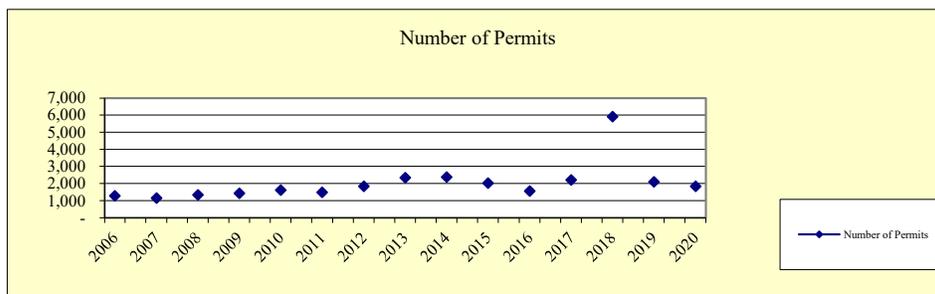
**STATISTICAL TABLES**

**NUMBER AND CATEGORY OF BUILDING PERMITS ISSUED  
FIFTEEN YEAR HISTORY**

Fiscal Year	1 & 2 Family		Multiple Dwelling			Commercial	
	No.	Value	No.	Value	Units	No.	Value
2006	159	22,101	0	0	0	65	38,520
2007	130	19,237	20	3,536	80	60	41,536
2008	84	12,498	28	1,800	0	72	160,644
2009	27	3,652	0	0	0	33	39,230
2010	46	8,006	0	0	0	42	23,625
2011	79	14,747	8	6,426	120	32	72,285
2012	105	18,524	10	11,832	286	36	61,568
2013	127	22,284	27	19,390	324	29	38,128
2014	155	24,905	51	63,471	970	32	51,897
2015	148	23,542	29	8,322	84	19	8,961
2016	84	15,599	0	0	0	28	32,424
2017	47	8,254	0	0	0	9	8,599
2018	70	14,768	0	0	0	8	5,419
2019	102	8,835	19	7,746	60	9	14,202
2020	155	0	0	0	0	6	14,284

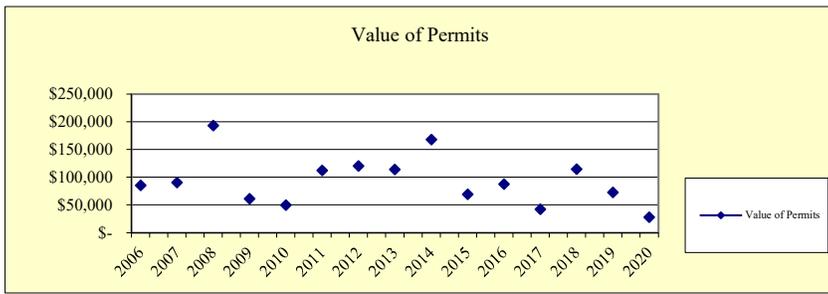
Note: Values are listed in thousands.  
 The large increase in permit valuations from 2007 to 2008 is largely due to the construction of several additional school campuses.  
 The large increase in permit valuations from 2010 to 2011 is largely due to the construction of Caterpillar.  
 Multiple Dwelling "No." Column includes Office/Clubhouse Building(s).  
 The large increase in remodel permit valuation from 2017-2018 is largely due to Hurricane Harvey Repairs.  
 Multiple Dwelling "No." Column includes Office/Clubhouse Building(s).  
 1 & 2 Residential Family valuation are not included per HB852 and ordinance 2019-11 (10/9/2020)

SOURCE: City of Victoria Inspections Department





Remodel		Misc./Mobile		Totals	
No.	Value	No.	Value	No.	Value
680	20,408	390	4,354	1,294	85,383
630	20,207	307	5,925	1,147	90,441
629	14,744	532	3,886	1,345	193,572
730	16,225	643	2,269	1,433	61,376
855	16,045	684	2,014	1,627	49,690
722	17,035	650	1,711	1,491	112,204
945	23,499	748	4,896	1,844	120,319
1345	29,885	814	4,390	2,342	114,077
1068	21,503	1070	6,403	2,376	168,179
920	23,849	913	4,540	2,029	69,214
1015	35,558	438	3,963	1,565	87,544
1553	21,659	598	3,827	2,207	42,339
5,089	89,910	753	4,706	5,920	114,803
1,293	38,525	686	3,516	2,109	72,824
1,141	12,981	546	799	1,848	28,064



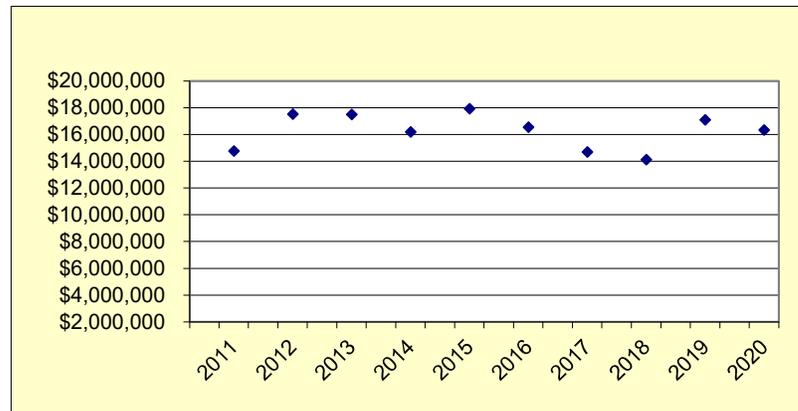


**STATISTICAL TABLES**

SALES TAX REVENUE  
LAST TEN FISCAL YEARS

Fiscal Year	Total of Sales Tax Collected	Percent of Ad Valorem Tax Levy	Equivalent of Ad Valorem Tax Rate	Sales Tax Per Capita
2011	14,768,729	72.65%	0.4722	235.95
2012	17,533,017	84.73%	0.5465	277.72
2013	17,516,177	84.24%	0.5102	273.38
2014	16,194,071	72.29%	0.4334	249.45
2015	17,937,136	77.17%	0.4507	271.39
2016	16,555,680	69.37%	0.3962	245.00
2017	14,710,140	59.79%	0.3536	217.69
2018	14,133,652	53.72%	0.3343	209.16
2019	17,111,735	65.65%	0.4014	254.16
2020	16,337,766	61.64% <sup>1</sup>	0.3770	242.67

SOURCE: City of Victoria



1. This formula includes both taxable and frozen values.



**STATISTICAL TABLES**

**TOP 10 WATER CONSUMERS**

Fiscal Year 2020-2021

	<u>Consumer</u>	<u>Type of Business</u>	<u>12-Month Water Consumption (In Thousands)</u>	<u>Percent of Total Consumed</u>
1.	Citizens	Hospital	40,386	1.41%
2.	Caterpillar	Business	39,977	1.40%
3.	Detar	Hospital	31,097	1.09%
4.	Creekstone Ranch	Apartments	23,550	0.82%
5.	Autumn Park	Apartments	21,722	0.76%
6.	Victoria Country Jail	Government	21,596	0.76%
7.	Silvermine	Apartments	15,020	0.53%
8.	Hawthorne	Apartments	13,583	0.48%
9.	Pinnacle Pointe	Apartments	13,273	0.46%
10.	Caney Run	Apartments	12,933	0.45%

<u>Connections</u>	<u>9-30-20</u>	<u>9-30-19</u>	<u>9-30-18</u>	<u>9-30-17</u>	<u>9-30-16</u>
Water (Active)	23,135	22,989	22,980	22,966	22,802
Sewer (Active)	21,586	21,468	21,460	21,455	21,254
Garbage (Active)	19,864	19,828	19,700	19,668	19,630

SOURCE: City of Victoria Utility Billing Office



**STATISTICAL TABLES**

---

DEMOGRAPHIC STATISTICS

LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>(1) Population</u>	<u>(2) School Enrollment</u>	<u>(3) Unemployment Rate</u>
2011	62,592	14,409	6.9%
2012	63,131	14,543	6.0%
2013	64,072	14,559	5.4%
2014	64,919	14,467	4.5%
2015	66,094	14,427	3.8%
2016	67,574	14,339	4.9%
2017	67,659	14,253	5.2%
2018	67,106	14,253	5.2%
2019	67,326	13,821	3.5%
2020	67,326	13,419	8.8%

Notes: 1. The unemployment rates are a twelve-month average from October through September.

SOURCE: (1) Population figures for the years are estimates provided by the Planning Department.  
(2) Victoria Independent School District, as of October 7, 2020  
(3) U.S. Department of Labor



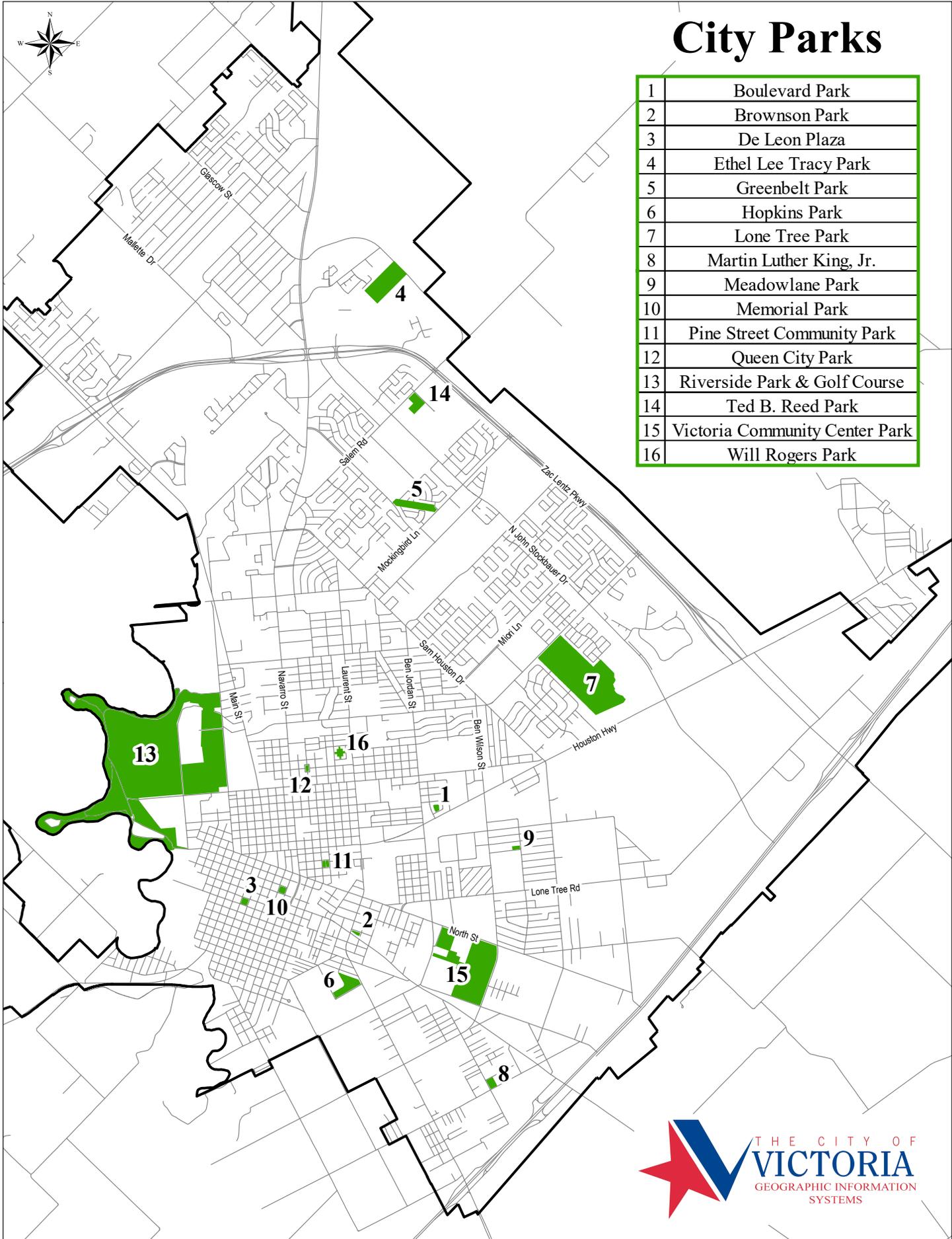
**STATISTICAL TABLES**

MISCELLANEOUS STATISTICS

		<u>SOURCE</u>
Date of Incorporation	1915	City Charter
Form of Government	Council-Manager	City Charter
Area	37.12	Geographic Information Systems (GIS)
Miles of Streets	323.83	Engineering Department
Number of Street Lights (Owned by AEP)	3,950	AEP
Number of Street Lights (Owned by City)	519	Engineering/AEP
Number of Street Lights (Owned by Victoria Co. Elec. Coop.)	217	Engineering/Victoria Elec. Coop.
Number of Traffic Signals	90	Engineering Department
Number of School Zone Flashers	51	Engineering Department
Number of Fire Stations	6	General Fixed Assets
Number of Total Incidents	11,561	Fire Department
Number of Fires	440	Fire Department
Number of Inspections	1,774	Fire Department
Number of Police Stations	1	General Fixed Assets
Municipal Water Department:		
Number of Active Water Consumers	23,135	Utility Billing Office
Number of Active Sewer Connections	21,586	Utility Billing Office
Number of Active Garbage Accounts	19,864	Utility Billing Office
Average Daily Consumption (Pumped)	9,713,000	Water Department
Peak Daily Pumpage	15,352,000	Water Department
Miles of Water Mains	400.26	Engineering Department
Sewers:		
Sanitary Sewers	355.3	Engineering Department
Storm Sewers	452	Engineering Department
Building Permits Issued:	1,885	Inspections Department
Certificates:		
Birth Certificates registered	1,906	City Secretary Department
Birth Certificates issued	6,371	City Secretary Department
Death Certificates registered	1,272	City Secretary Department
Death Certificates issued	1,432	City Secretary Department
Recreation and Culture:		
Number of Parks	16	Parks Department
Number of Libraries	1	General Fixed Assets
Number of Items	117,185	Library Department

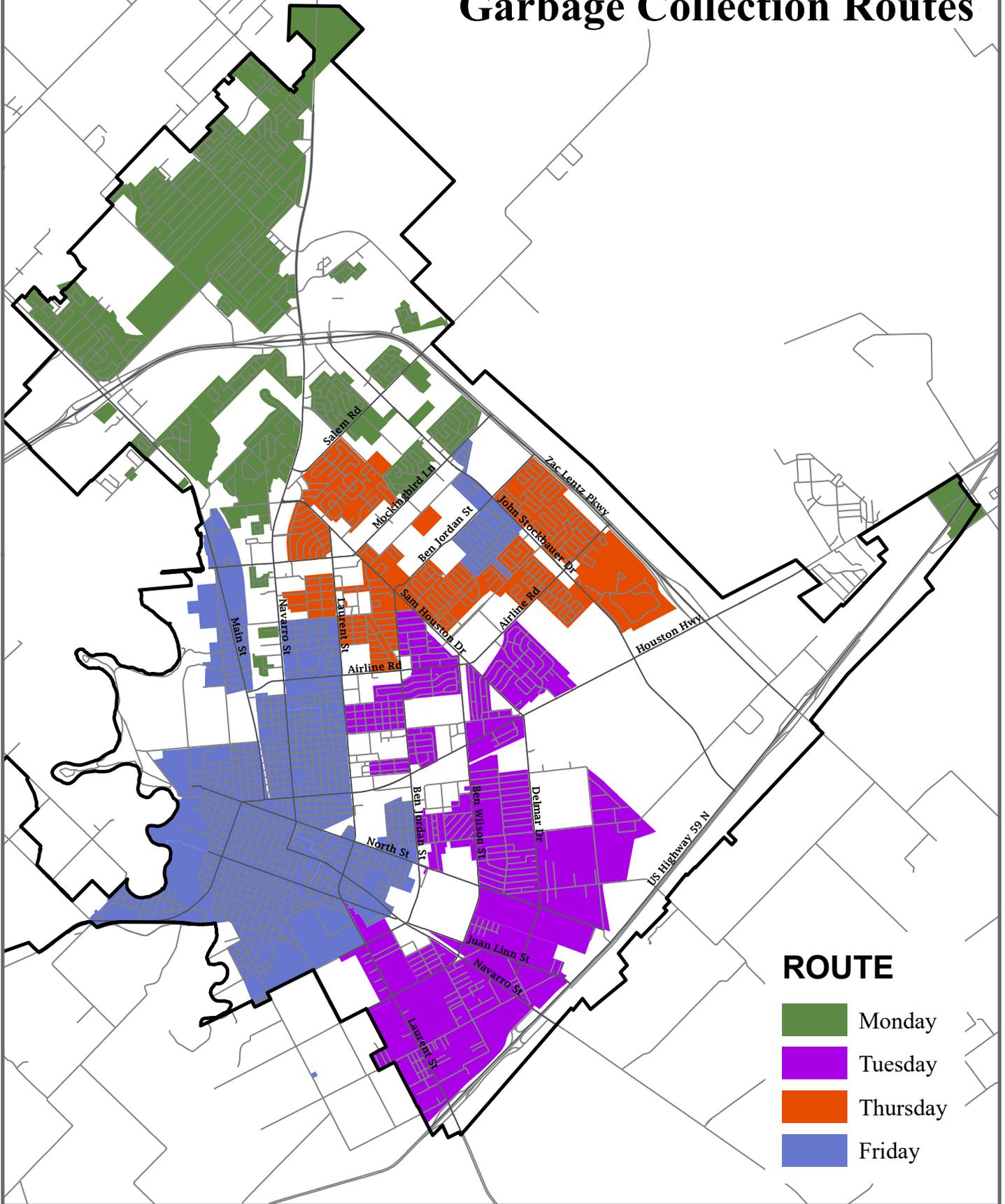
# City Parks

1	Boulevard Park
2	Brownson Park
3	De Leon Plaza
4	Ethel Lee Tracy Park
5	Greenbelt Park
6	Hopkins Park
7	Lone Tree Park
8	Martin Luther King, Jr.
9	Meadowlane Park
10	Memorial Park
11	Pine Street Community Park
12	Queen City Park
13	Riverside Park & Golf Course
14	Ted B. Reed Park
15	Victoria Community Center Park
16	Will Rogers Park





# Automated Garbage Collection Routes

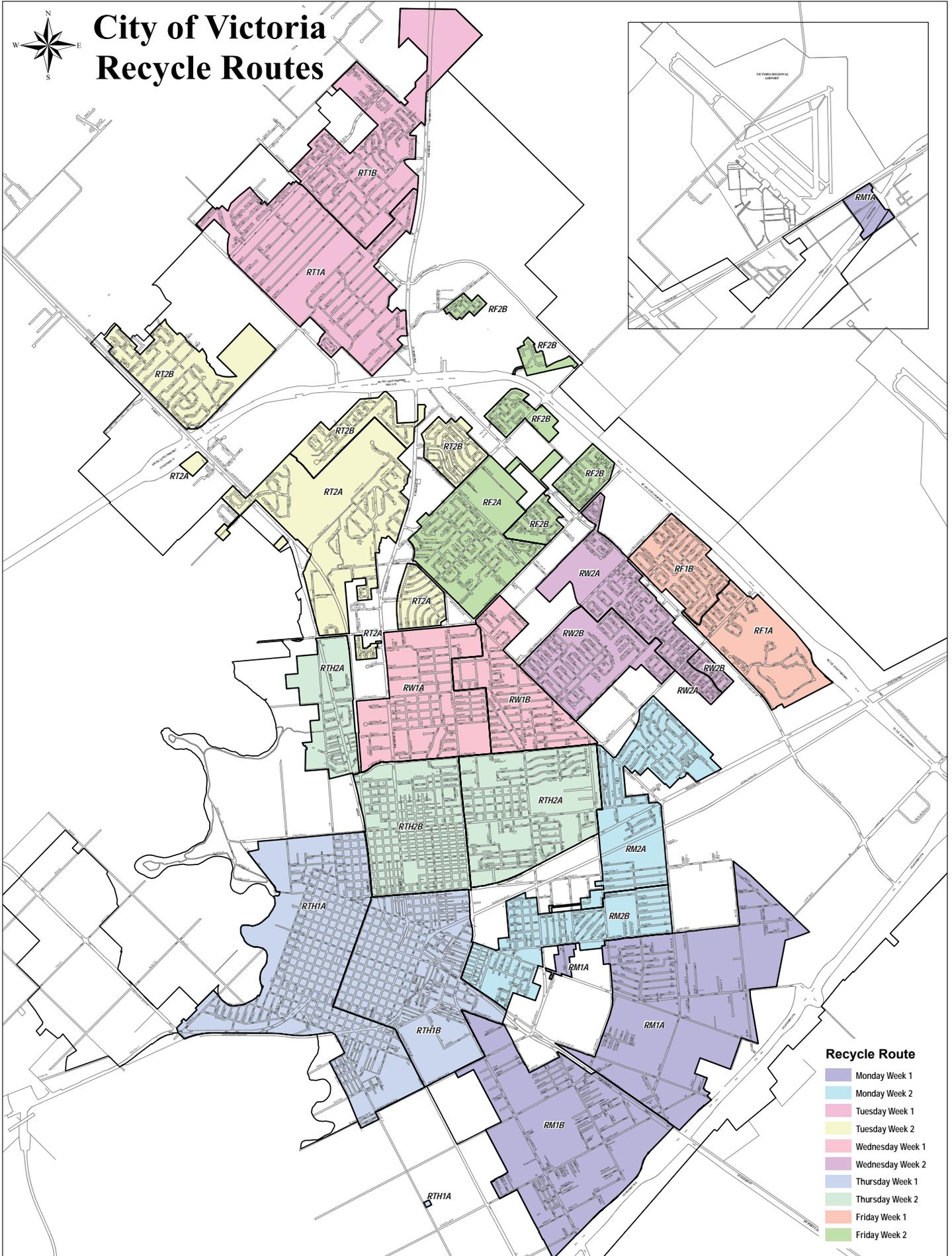
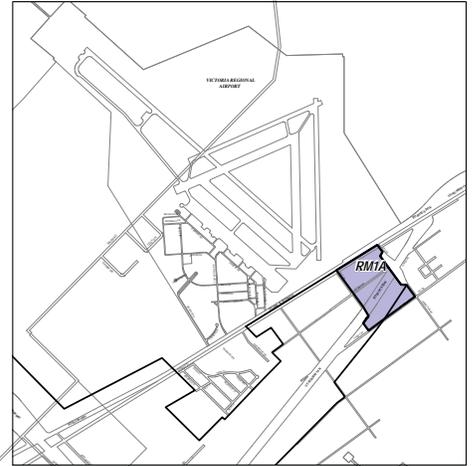


## ROUTE

-  Monday
-  Tuesday
-  Thursday
-  Friday

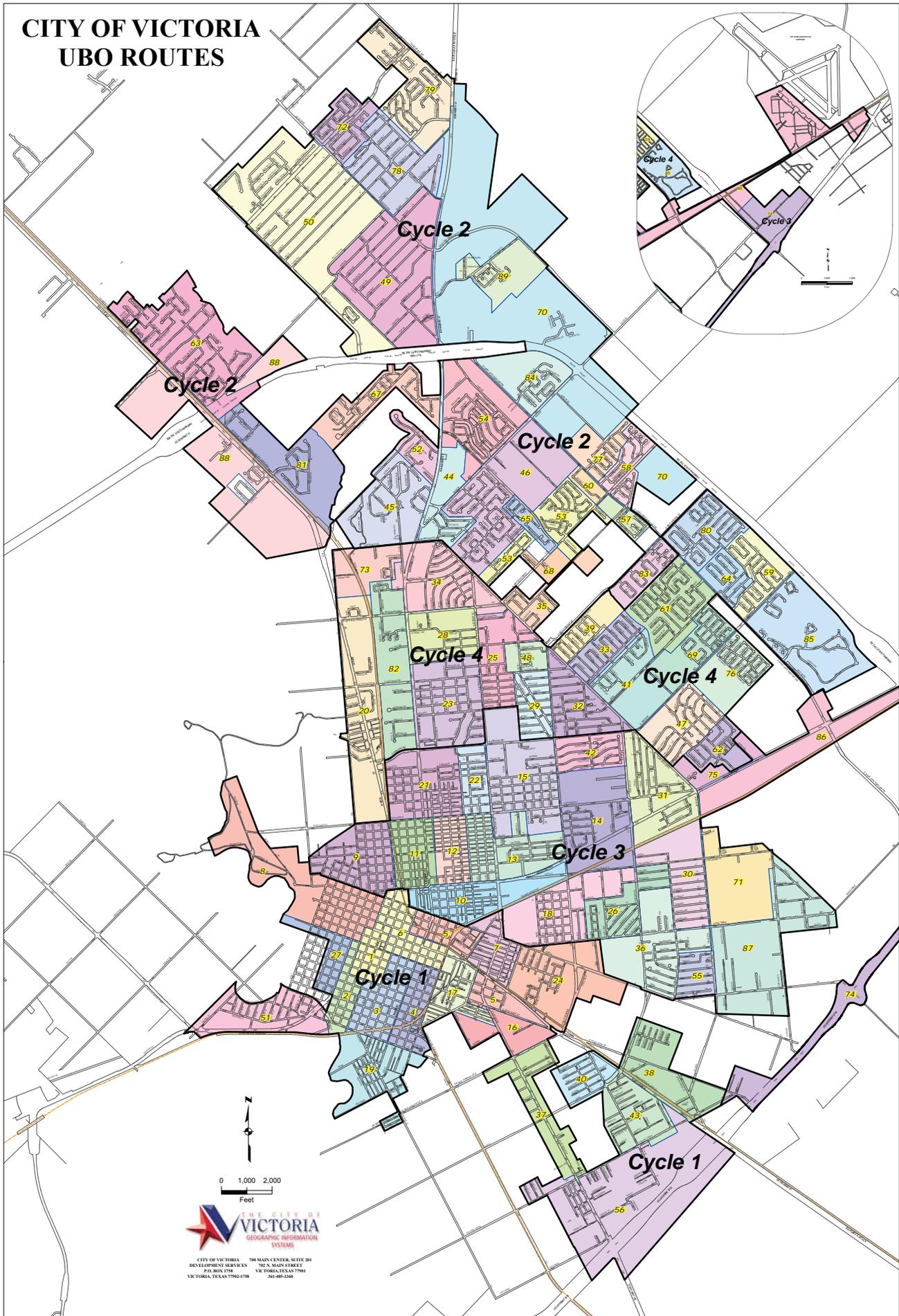


# City of Victoria Recycle Routes



- Recycle Route**
- Monday Week 1
  - Monday Week 2
  - Tuesday Week 1
  - Tuesday Week 2
  - Wednesday Week 1
  - Wednesday Week 2
  - Thursday Week 1
  - Thursday Week 2
  - Friday Week 1
  - Friday Week 2

# CITY OF VICTORIA UBO ROUTES





## ***GLOSSARY OF TERMS AND ACRONYMS***

---

**Account** – A code made up of numbers used to classify how specific dollar amounts come into the City or how they are being spent.

**Account Payable** – Represents a legal liability to pay and results from the goods and/or services requested in a purchase order or contract having been delivered to the City.

**Accrual Accounting** - A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

**Ad Valorem Tax** – A tax levied on the assessed value of real property (also known as “property taxes”).

**Amortization** – The process of allocating the cost of an intangible asset over a period of time. It also refers to the repayment of loan principal over time.

**AOP** – Acknowledgement of Paternity

**Appropriation** – A specific amount of money authorized by City Council to make expenditures and incur obligations for specific purposes.

**Arbitrage Bond**- A bond issued as part of an issue any portion of the proceeds of which are reasonably expected (at the time of issuance of the bond) to be used directly or indirectly to (1) acquire higher yielding investments, or (2) replace funds which were used directly or indirectly to acquire higher yielding investments.

**Assessed Valuation** - A value that is established for real or personal property for use as a basis for levying property taxes.

**Assessment Ratio** - The ratio at which tax rate is applied to tax base. The assessment ratio is currently set at 100% by State law.

**Audit** - A comprehensive review of the manner in which the government's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of financial statements and to test the controls over the safekeeping of assets while making any recommendations for improvements where necessary.

**Balance Sheet** - A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

**Balanced Budget** – A budget in which estimated revenues equal estimated expenditures.

**Bond** - A written promise to pay a sum of money on a specific date at a specified interest rate. 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, bridges, and water and sewer lines.

**Bonded Debt** – The portion of indebtedness represented by outstanding bonds.

**Budget** – A plan of financial operation specifying expenditures to be incurred for a given period to accomplish specific goals, and the proposed means of financing them.

**Budget Calendar** - The schedule of key dates or milestones which the City departments follow in the preparation, adoption, and administration of the budget.

**Budget Document** - The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

**Budget Message** - The opening section of the budget that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the previous fiscal year, and recommendations of the City Manager. This section is also referred to as the City Manager’s transmittal letter.

**Budget Year** - October 1<sup>st</sup> through September 30<sup>th</sup>, which is the same as the fiscal year.



## ***GLOSSARY OF TERMS AND ACRONYMS***

---

**Budgetary Control** - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Calculated Effective Tax Rate** - State law in Texas prescribes a formula for calculating the effective tax rate for cities. The net effect of the formula is to produce a tax rate that goes down when property values rise because of inflation and vice versa. The intent is to generate a rate that produces approximately the same revenue as the year before. The formula does make adjustments for additional debt service, newly annexed property, and newly constructed property. The City Charter limits the amount the calculated effective tax rate can be raised to no more than five percent in any one year. If it is raised by any amount in a year, State law requires that special notices must be posted and published.

**Capital or Capital Outlay** - For purposes of budgeting and accounting classification, the following must be met for an expenditure to be considered as capital outlay: 1) the asset must have a unit cost of \$1,000 or more; 2) the asset must have an expected useful life of longer than one year or extend the life of an existing capitalized asset beyond its original life; 3) the asset must be owned by the City and be of a tangible nature; and 4) the expenditure must not be for a maintenance or repair item.

**Capital Improvement Program (CIP)** – A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

**Capital Improvement Program Budget** - A Capital Improvement Program (CIP) Budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of the government assets. Examples of capital improvement projects include new roads, sewer lines, buildings, recreational facilities and large scale remodeling.

**Capital Projects Fund** – A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

**Cash Accounting** - A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

**Cash Management** – The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

**CDBG** – Community Development Block Grant – Federal HUD entitlement funds to meet a variety of needs of low-income citizens including housing, infrastructure, equipment, facilities and public services.

**Certificate of Obligation (C.O.)** – Legal debt instruments used to finance capital improvement projects. Certificates of Obligation are backed by the full faith and credit of the government entity and are fully payable from a property tax levy. Certificates of Obligation differ from general obligation debt in that they are approved by the City council and are not voter approved.

**C.E.T.R.** – Calculated Effective Tax Rate

**Certified Tax Roll** – A list of all taxable properties, values and exemptions in the City. This roll is established by the Victoria Central Appraisal District.

**Chief Executive Officer** - Refers to the City Manager.

**CFA** – Civilian Fire Academy

**CFO** – Chief Financial Officer

**CAFR** – Comprehensive Annual Financial Report

**COG** – Council of Governments



## ***GLOSSARY OF TERMS AND ACRONYMS***

---

**Collateralization** – Investment backed by a pool of mortgage securities. The City of Victoria, Texas chooses to limit collateral to the following: 1) United States Treasury bills, bonds and notes, 2) Federal National Mortgage Association (FNMA), 3) Federal Home Loan Bank (FHLB), and 4) Surety bonds (Insurance).

**CMO** - Collateralized Mortgage Obligation

**Contingency** – The appropriation of reserve funds for future allocation in the event specific budget allotments have expired and additional funds are needed.

**CEU** – Continuing Education Units

**COPS** – Community Oriented Policing Services

**COV** – City of Victoria

**COVID-19** – Coronavirus disease 2019

**Coverage Ratio** - A term defined by revenue bond indenture (Water/Wastewater). Refers to the ratio of net revenues of the water and wastewater system, after all maintenance and operations expenses are considered, to total debt service. The minimum ratio required by the current bond indenture is 1.25.

**C.P.A.** – Certified Public Accountant

**Current Taxes** - Taxes that are levied and due within the ensuing fiscal year.

**DAC** – Direct Administration Cost

**Debt Service** - The City's obligation to pay principal and interest on bonded debt.

**Debt Service Fund** – Used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Deferral** – Most commonly used as an abbreviation of “deferred income/revenue” or “deferred expense”.

**Deferred Expense** – Recorded when a liability is recorded, but the related expense will be incurred only in the future.

**Deferred Income/Revenue** – Recorded when a receivable is recorded, but the related income will be earned only in the future.

**Delinquent Taxes** - Taxes that remain unpaid after the date on which a penalty for nonpayment is attached, i.e. tax statements are mailed out in October and become delinquent if unpaid by January 31st.

**Department** - An administrative division of the City having management responsibility for an operation or a group of related operations within a functional area.

**Depreciation** - The process of estimating and recording the expired useful life of a fixed asset that is distributed over its revenue producing years.

**Disbursement** - Payment for goods and services in cash or by check.

**DOT** – Department of Transportation

**DTU** – Downtown Utility

**EDA** – Economic Development Administration



## ***GLOSSARY OF TERMS AND ACRONYMS***

---

**Encumbrance** - Any commitment of funds against an appropriation. It may be in the form of a purchase order or a contract. Encumbrance accounting is formally integrated into the accounting system for expenditure control purposes. An encumbrance differs from an account payable as follows: an account payable represents a legal liability to pay and results from the goods and/or services requested in a purchase order or contract having been delivered to the City. Until such time as the goods and/or services are delivered, the commitment is referred to as an encumbrance.

**EOC** – Emergency Operations Center

**EOL** – End of Life

**Enterprise Fund** - Generic terminology. Enterprise funds are used to account for operations financed and operated in a manner similar to private business enterprises in that they are self-supported by user fees. These funds use full accrual accounting and include Water and Wastewater, Community Center, 700 Main Center, Environmental Services, Softball Complex Funds and Riverside Golf Course Fund.

**ETJ** – Extra Territorial Jurisdiction

**Expenditure** - A measurement of fund liabilities incurred (or expendable financial resources used) during a period for operations, capital outlay or debt service except for unmatured interest and principal on general long-term liabilities, which are recognized when due.

**Expendable Trust Fund** - Generic terminology. Expendable Trust Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, and other governments. Expendable trust funds are accounted for in essentially the same manner as governmental funds.

**Expense** - A measure of costs expired or consumed during a period.

**FEMA** – Federal Emergency Management Agency

**FHLB** - Federal Home Loan Bank

**Fiscal Year** - October 1<sup>st</sup> through September 30<sup>th</sup> of each year.

**Fixed Assets** - Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**FNMA** - Federal National Mortgage Association

**Franchise Fee** – A fee paid by public service businesses for use of City streets, alleys and property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas, and cable television.

**Full Time Equivalent (FTE)** – A position that is equivalent to a full-time 40 hour work week.

**Full Faith and Credit** - A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

**Fund** – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are usually established to account for activities of a certain type.

**Fund Balance** - The excess of assets over liabilities for governmental funds.

**GAAP** – Generally Accepted Accounting Principles



## ***GLOSSARY OF TERMS AND ACRONYMS***

---

**General Fund** - The General Fund is the largest fund within the City and accounts for most of the financial resources of the government, except those required to be accounted for in another fund. This fund includes most of the basic operating services and general administration.

**General Obligation Bonds (G.O.)** – Bonds that finance a variety of public projects such as streets, buildings, and capital improvement. They are backed by the full faith and credit of the City and are voter approved.

**General Obligation Debt** - Tax supported bonded debt that is backed by the full faith and credit of the City.

**GIS** – Geographic Information Systems

**Goal** – A long-term attainable target for an organization.

**GFOA** – Government Finance Officers Association

**Governmental Fund** – Generic Terminology. Governmental funds are those through which most governmental functions of the City are financed. The following governmental fund types are maintained by the City: General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Fund.

**Grant** – Contributions or gifts of cash or other assets from another government to be used for a specific purpose, activity or facility.

**HIPAA** – Health Insurance Portability and Accountability Act

**HUD** – Housing and Urban Development

**Interest-Only Strips (IO's)** - Obligations whose payments represent the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal.

**I.T.** – Information Technology

**Infrastructure** – Substructure or underlying foundation of the City (e.g. streets, utility lines, water and wastewater facilities, etc.).

**Interfund Transfers** - Amounts transferred from one fund to another.

**Intergovernmental Revenue** - Revenue received from another governmental entity, such as county, state or federal governments.

**Internal Service Fund** - Generic terminology. These funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost reimbursement basis.

**ICMA** – International City/County Management Association

**IRC** – International Residential Code

**ISO** – International Organization for Standardization

**Inventory** - A detailed listing of property currently held by the government.

**Levy** – To impose taxes, special assessments, or service charges for the support of City activities.

**Long-Term Debt** – Any unmatured debt that is not a fund liability with a maturity of more than one year.

**Maintenance and Operations** - All operating expenses with the exception of salaries, wages and debt service, as used in the City's budget.

**Major Fund** – funds that have revenue, expenditures, assets, and/or liabilities that constitute more than 10 percent of the revenues, expenditures, assets, and/or liabilities of the total fund category.



## ***GLOSSARY OF TERMS AND ACRONYMS***

---

**MGPD** – million gallon per day

**MPO** – Metropolitan Planning Organization

**Modified Accrual Accounting** - A basis of accounting in which expenditures are accrued but revenues are accounted for when they become measurable and available.

**MTP** – Metropolitan Transportation Plan

**NCIC** – National Crime Information Center

**Non-operating Expenditures** – The costs of government services which are not directly attributable to a specific City program or operation. An example includes debt service obligations.

**Non-operating Revenues** – The incomes received by the government that are not directly attributable to providing a service. An example would be interest on investments.

**NRCS** – National Resources Conservation Service

**O & M** – Operations and Maintenance

**Objectives** – A specific, measurable and observable result of an organization’s activity that advances the organization toward a goal.

**OPEB** – Other Post-Employment Benefits – benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee, but does include healthcare premiums.

**Operating Budget** – A financial plan that presents proposed expenditures for the fiscal year and estimates of revenue to finance them. This portion of the budget pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

**Operating Transfers** – Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**OSHA** - Occupational Safety & Health Administration

**PEG** – Public, Educational and Government

**Personnel Services** - For the purpose of budgeting, this term refers to all wages and related items: regular pay, premium pay, longevity pay, social security, life insurance, retirement plan contributions, health insurance and workers' compensation insurance.

**PFIA** – Public Funds Investment Act

**Policy** – A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

**POTW** – Public Owned Treatment Plant

**Principal-Only Strips (PO's)** - Obligations whose payments represent the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest.

**Property Taxes** - Used to describe all revenue received in a period from current taxes, delinquent taxes, penalties, and interest on delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

**Proprietary Fund Types** – Proprietary funds are used to account for the City’s ongoing organizations and activities, which are similar to those found in the private sector. There are two types of proprietary funds: enterprise funds and internal service funds.



## ***GLOSSARY OF TERMS AND ACRONYMS***

---

**Requisition** - A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.

**Reserve** - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Retained Earnings** – Portion of net income that is retained rather than paid out.

**Revenue** – All funds received by a government other than expense refunds, capital contributions, and residual equity transfers.

**Revenue Bond** – Bonds whose principal and interest are payable exclusively from user fees.

**Revenue Bond Indebtedness** - Bonds of the City that are supported by the revenue generating capacity of the water and wastewater system.

**ROW** – Right of Way

**Risk Management** - An organized attempt to protect a government's assets against accidental loss in the most economical method.

**RPGC** – Riverside Park Golf Course

**Special Revenue Fund** – Funds used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes. Special revenue funds include Community Development Block Grant, Motel Tax, and Grant Funds.

**SWTP** – Surface Water Treatment Plant

**SCADA** – Supervisory Control And Data Acquisition

**SCAUG** – South Central Arc User Group

**Tax Base** - The total value of all real, personal and mineral property in the City as of January 1<sup>st</sup> of each year, as certified by the Appraisal Review Board. The tax base represents net value after all exemptions.

**Tax Levy** – The total amount of taxes imposed by the City on taxable property as determined by the Victoria Central Appraisal District. The resultant product when the tax rate per one hundred dollars is multiplied by the tax base. Tax levy is normally budgeted at ninety-eight percent, which is the assumed current collection rate.

**Tax Rate** - Total tax rate is set by Council and is made up of two components: debt service and maintenance and operations rates.

**TCMA** – Texas City Management Association

**TCEQ** – Texas Commission on Environmental Quality

**TCLEOSE** – Texas Commission on Law Enforcement Officer Standards and Education

**TDHCA** – Texas Department of Housing and Community Affairs

**TER** – Texas Electronic Registration

**TMRS** – Texas Municipal Retirement System

**TWDB** – Texas Water Development Board

**TXDOT** – Texas Department of Transportation



## ***GLOSSARY OF TERMS AND ACRONYMS***

---

**Unencumbered Fund Balance** - For budget purposes, the unencumbered fund balance is the amount of undesignated fund balance of a fund, i.e., that which is available for allocation.

**UBO** – Utility Billing Office

**UDC** – Unified Development Code

**VCFAAA** – Victoria Civilian Fire Academy Alumni Association

**V.E.D.C.** – Victoria Economic Development Corporation

**V.E.S.** – Vehicle and Equipment Services

**VCSO** – Victoria County Sheriff's Office

**VHFC** – Victoria Housing Finance Corporation

**V.P.I.A.** – Victoria Parks Improvement Association

**Working Capital** - Calculated as a fund's current assets minus current liabilities. The term is used to indicate unencumbered fund balances in enterprise and internal service funds.



# INDEX

	Page
All Funds Summary of Revenues and Expenditures . . . . .	36
Analysis of Tax Rate . . . . .	51
Analysis of Transfers In & out – All Funds . . . . .	48
Assessed and Estimated Actual Value of Property . . . . .	576
Auto Theft Grant Fund . . . . .	200
Automated Garbage Collection Routes Map . . . . .	589
Budget Ordinance . . . . .	456
Budget Provisions Per City Charter . . . . .	465
Building and Equipment Services Funds . . . . .	358
Calculated Effective Tax Rates and Actual Tax Rates . . . . .	573
Capital Improvement Program . . . . .	505
Capitalization Policy . . . . .	531
City Council District Map . . . . .	viii
City-Wide Computer Hardware & Software . . . . .	383
City-Wide Vehicle and Heavy Equipment . . . . .	364
Combined Bonded Debt . . . . .	544
Community Center Fund . . . . .	281
Community Development Block Grant (CDBG) Fund . . . . .	193
Community Oriented Policing Services (COPS) Hiring Program . . . . .	196
Community Profile . . . . .	iv
Comprehensive Plan . . . . .	539
Consultants & Advisors . . . . .	571
Convention & Visitors Bureau Fund . . . . .	184
Cover Page . . . . .	i
COVID-19 Fund . . . . .	69
Debt Service Fund . . . . .	217
Definition of Capital Expenditures & Funding Methods . . . . .	506
Demographic Statistics . . . . .	586
Department/Responsibility Center Matrix . . . . .	68
Distinguished Budget Presentation Award . . . . .	iii
Economic Update . . . . .	445
Emergency Management Fund . . . . .	202
Environmental Services Fund . . . . .	292
Enterprise Funds . . . . .	228
Executive Summary . . . . .	12
Budget Overview . . . . .	48
Fire Academy Fund . . . . .	204
Fiscal & Budgetary Policy Statement . . . . .	482
Forfeiture Fund . . . . .	199
GCRAC Trauma Grant Fund . . . . .	207
GCRPC 911 Center Grant . . . . .	208
General Fund . . . . .	59
General Fund Schedule of Allocations . . . . .	69
General Obligation Bonds and Combination Tax & Revenue Certificates of Obligation . . . . .	549
Glossary . . . . .	592
Governmental Construction Fund . . . . .	222
Governmental Funds . . . . .	58
Grant Works Harvey Mitigation . . . . .	171
Gulf Bend Mental Health Task Fund . . . . .	201
Health Plan Fund . . . . .	434
Homeland Security Grant Fund . . . . .	216
Hurricane Harvey Fund . . . . .	167
Information Technology Fund . . . . .	378
Insurance Coverages . . . . .	426
Internal Service Funds . . . . .	357



**INDEX**

	Page
Investment Policy . . . . .	496
Justice Assistance Grant Fund . . . . .	212
K-9 Unit Program . . . . .	213
LEOSE Fire Grant Fund . . . . .	210
LEOSE Police Grant Fund . . . . .	211
Long-Term Debt Analysis . . . . .	545
Main Street Program . . . . .	181
Major Funds – Revenues . . . . .	476
Map of City Parks . . . . .	588
Miscellaneous Statistics . . . . .	587
Mission Statement . . . . .	x
Motel Tax Fund . . . . .	175
Metropolitan Planning Organization (MPO) Grant Fund . . . . .	195
Municipal Court Special Revenue Fund . . . . .	206
National Resources Conservation Service (NRCS) Guadalupe River Erosion Grant Fund . . . . .	172
Non-Routine Capital Improvement Program . . . . .	507
Number and Category of Building Permits Issues . . . . .	582
Organizational Chart . . . . .	56
Personnel Data . . . . .	470
Police Grant Fund . . . . .	209
Principal City Officials . . . . .	vii
Principal Taxpayers . . . . .	574
Property Tax Levies and Collections . . . . .	580
Property Tax Rate per \$100 of Assessed Value . . . . .	572
Public, Education & Governmental Television Grant . . . . .	194
Purchasing/Print Shop Fund . . . . .	578
Radio Systems Fund . . . . .	392
Ratio of Net General Bond Debt . . . . .	578
Records Preservation Fund . . . . .	205
Recycle Collection Routes Map . . . . .	590
Revenues & Expenditures – All Funds – Net Effect of Interfund Transfers & Charges . . . . .	43
Riverside Park Golf Course Fund . . . . .	341
Routine Capital Expenditures . . . . .	530
Safety Management Fund . . . . .	414
Salary Structure . . . . .	473
Sales Tax Revenue . . . . .	584
700 Main Center Fund . . . . .	275
Softball Complex Fund . . . . .	337
Special Revenue Funds . . . . .	173
Statistical Tables . . . . .	571
Strategic Planning and Budget Process . . . . .	57
Table of Contents . . . . .	xi
Tax Rate Limitations & Calculated Effective Tax Rate Per City Charter . . . . .	468
Tax Rate Ordinance . . . . .	459
Taxable Assessed Valuations by Category . . . . .	575
TCEQ Near Non-Attainment Grant Fund . . . . .	203
Title Page . . . . .	ii
Top 10 Water Consumers . . . . .	585
Transmittal Letter . . . . .	1
Utility Billing Routes Map . . . . .	591
Utility System Revenue & Refunding Bonds . . . . .	561
Vector Control . . . . .	215
Victoria Kids Recycle Fund . . . . .	214
Water and Wastewater Fund . . . . .	229
Workers’ Compensation Fund . . . . .	428