



**Fiscal Year 2020
Annual Budget**
www.victoriatx.org



Annual Budget Fiscal Year 2019-2020

This budget will raise more total property taxes than last year's budget by \$138,588⁽¹⁾ or 0.56%, and of that amount \$212,349⁽²⁾ 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 19-20	FY 18-19
Property Tax Rate	0.6115	0.6224
Effective Tax Rate	0.5960	0.6224
Effective M&O Tax Rate	0.3462	0.3597
*Rollback Tax Rate	0.6115	0.6389
Debt Tax Rate	0.2498	0.2627

**Per city ordinance #2012-26 the rollback rate is limited to a 5 percent increase rather than the state's limit of 8 percent, per state the rollback rate should be \$0.6218.*

The amount of municipal debt obligation secured by property
Taxes for the City of Victoria is \$58,880,000

The above statement is required by Section 102.007 (b), Loc. Gov. Code as amended by SB 656 of the 83rd Texas Legislature.

Note:

1. Comparing Fiscal Year 2019 Budget to Fiscal Year 2020 Budget, the net increase of \$138,588 in property tax revenue does not represent 100% collection rate. Based on historical collections, the City of Victoria does not collect 100% of the tax levy each year (see 2018 Comprehensive Annual Financial Report, pages 226-227 at <http://www.victoriatx.org/home/showdocument?id=17687>).
2. Required wording in the Local Government Code presents the amount of property tax revenue raised from new property values (\$212,349) based on 100% collection rate. Based on historical collections, the City of Victoria does not collect 100% of the tax levy each year.
3. Increase in General Fund maintenance and operating property taxes and Debt Service property taxes is as follows:

	FY 2020	FY 2019	Difference
General Fund Revenue from Old Values	\$ 12,293,328	\$ 12,272,381	\$ 20,947
General Fund Revenue from Frozen Values	3,137,413	3,025,748	111,665
General Fund Revenue from New Values	119,647	61,119	58,528
Total General Fund Revenue:	\$ 15,550,388	\$ 15,359,248	\$ 191,140
Debt Service Revenue from Old Values	\$ 9,147,236	\$ 9,240,101	\$ (92,865)
Debt Service Revenue from Frozen Values	-	-	-
Debt Service Revenue from New Values	86,331	46,018	40,313
Total Debt Service Fund Revenue:	\$ 9,233,567	\$ 9,286,119	\$ (52,552)
(3) Total Tax Revenue:	\$ 24,783,955	\$ 24,645,367	\$ 138,588



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ANNUAL BUDGET

Fiscal Year
October 1, 2019 through September 30, 2020

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., *Director of Finance*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Victoria
Texas**

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morill

Executive Director



CITY OF VICTORIA, TEXAS COMMUNITY OVERVIEW



How does a community of 68,000 people become a regional hub for medical care, higher education, industrial manufacturing, transportation, retail sales, the petrochemical industry and entertainment? Good question, let's find out.

Great location for business and entertainment.

Victoria is about 30 miles from the Texas coast, and a leisurely two-hour drive to Austin, Houston, San Antonio and Corpus Christi. It is no wonder that Victoria is known as "The Crossroads of South Texas" for easy access to a combined population of more than 3 million. With a moderate climate bathed almost every day with the abundant sunshine Texas is famous for, this crossroads area features outstanding natural resources that make it famous for hunting and fishing, birding

and kayaking.

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. Victoria is a regional transportation hub with a long list of transportation options; 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 holds a prime position along the NAFTA Corridor with Mexico and will add another critical segment to its transportation resources; the soon-to-be-completed IH69.

Because the surrounding counties are largely undeveloped, Victoria is a well-established economic hub in the seven-county region. Boasting a retail trade of more than 209,000 shoppers, retail sales in Victoria total more than \$1.85 billion dollars with an expected growth in the 5.2% range.

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. With more than 720 beds, a system of local clinics, and skilled personnel providing individualized care with the most modern advances in technology for inpatient and outpatient services, residents in Victoria and surrounding counties have access to the finest in medical care.

Diverse population. Victoria encompasses an area of approximately 37 square miles and because of its rich history, may be one of the most diverse cities in Texas. The city was founded as a Mexican colony and welcomed immigrants from Ireland and other European countries, who flocked to the region for abundant land and resources. Today one can hear Tejano music, country-western, blues, rock and roll, and the local symphony perform on the same weekend. English and Spanish are spoken most often, but occasionally Czech and Polish are heard. The city's diverse population of about 67,000 people doubles on most days as traffic counts indicate more than 125,000 drivers are on the road in Victoria on any given day.



History

Victoria has the kind of history that communities dream of. During Texas's colonial period, the French explorer LaSalle established a fort here in 1685 on what was Spanish land. Doing what European super powers did back in that era, the Spanish sent numerous expeditions to find the fort and expel the French from their territory. The result? A chain of Spanish missions and forts spread throughout the area as a barrier to further French incursions.



An original Mexican land-grant colony, the city of Victoria was founded in 1824 by impresario Don Martin de Leon and was named for the first president of Mexico. After the Texas Revolution in 1836, Victoria became the county seat of Victoria County and the third charter city created under the Republic of Texas. Later, Victoria was on the major route to the cash-poor, but land-rich parts of Texas for immigrants from Ireland, Scotland, Italy, Germany, Czechoslovakia, and Poland. Some stayed, many moved to cities farther north. The railroad arrived in the late 1880s largely through hard work from Italian immigrants, and steamboating up the Guadalupe River in the early 1900s contributed significantly to Victoria's economic stability.



Speaking of history, Victoria markets its history in a clever way. By using a dozen historical panels, the Old Victoria Driving Tour that features more than 80 homes listed on the National Register of Historic Places, and historic attractions like Fossati's Delicatessen, which is the oldest deli in Texas, history buffs can excavate a free t-shirt from the Victoria Convention & Visitors Bureau through its Victoria History Trail promotion.

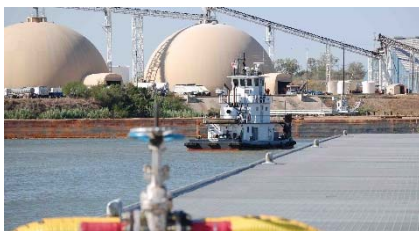
Thriving business community for more than 150 years.

Near Victoria, Texas' legendary Texas cattle and ranching industry began in the mid-19th century because the Mexican and Irish ranchers found the land, grass and water they needed. Cotton too, did well in the county and by 1860 more than 2,200 bales were produced each year. As a result of the successful cattle, ranching and cotton industries, 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's earliest oil barons, although their fortunes were always tied to the supply and demand market for oil and beef.

Since the 1950s, a strong industrial complex developed just outside Victoria's city limits that focused on petrochemical and plastics manufacturing. These plants provide work 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.

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.



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



While ranching and the oil industry still thrive, in the city businesses range from industrial partner Caterpillar's excavator plant, to megabit internet connectivity offered by local cable company Suddenlink. The availability of a high-speed fiber optics technology network, higher education and the regional hub for a diverse retail sector has made Victoria an excellent city to live in.

Higher educational opportunities.

College education opportunities continue to expand in Victoria supporting the many businesses and industries in the area with an educated workforce.

The two-year Victoria College typically boasts an annual enrollment of more than 7,000 students and added a new science curriculum to add to medical and technical subjects. Through strategic partnerships with private sector companies, Victoria College provides an appropriately trained and skilled workforce to meet growing economic demand; seamless transitions; increased educational attainment; and cultural enrichment opportunities.

The University of Houston-Victoria, an upper division college approved for downward expansion in 2009, now enrolls more than 4,400 students each semester and fields collegiate athletic teams in baseball, softball, men's and women's soccer, and men's and women's golf. The Cougars compete 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.



Public education is offered by the Victoria Independent School District, the largest public-school system in the Crossroads, which serves more than 14,000 students in 18 elementary campuses, four junior high schools, and two high schools.

Entertainment.



With a colorful history and year-around weather conducive for tourists, it is no surprise that Victoria developed into a regional entertainment hub. Long established tourist attractions including the Texas Zoo and the Museum of the Coastal Bend, which is home to LaSalle's canons from his ill-fated Fort St Louis in 1685, have welcomed locals and out-of-town visitors alike for decades. The Nave Museum opened in 1932 and has been featuring artwork from local, regional and statewide artists. The oldest deli in Texas, Fossati's Delicatessen, has served unique local sandwiches and soups since 1882.

The Old Victoria Driving Tour features more than 80 historic homes and buildings that are like an architect's museum. Many of these buildings are in the National Register of Historic Places and have been awarded Texas Historic Landmark plaques.

But new entertainment options seem to pop up frequently in Victoria. Newcomers like the popular Aero Crafters, a craft beer garden, and Outlaw pass, a family entertainment center with go-karting and mini-golf, are very popular. The Children's Discovery Museum reopened in a new facility in 2017 and quickly established itself as a favorite destination for families with young children. The newest museum, The Five Point Museum of Contemporary Art, features of all things, a world-class 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 events like Bootfest, the Texas Mile and the Victoria International Film Festival less than a decade old but bringing thousands of visitors to Victoria.

An area where Victoria is clearly an “over-achiever” are its cultural and performing arts groups. The Victoria Theatre celebrated its 40th anniversary in 2017, the most recent tie to live theatre performances in Victoria that started in the 19th century. The Victoria Symphony is well into its 45th season of live performances. Victoria Ballet Theatre celebrates its 34rd year of year-around ballet performances this year, and the famous Victoria Bach Festival has been performing Bach favorites, as well as works from other composers, for 42 years!



The great outdoors.

With beaches, rivers and abundant tracts of undeveloped land surrounding the city, Victoria is a “sportsman’s paradise.”



Hunting and fishing are extremely popular, as are golfing, kayaking, birding and other outdoor recreational activities.

Within its city limits, Victoria has three highly-rated golf courses, 16 parks and 888 acres of parkland to enjoy. The flagship park, Riverside, borders the Guadalupe River and has many amenities including hiking and running trails, a 27-hole disc golf course and



a facility that rents kayaks, bikes and paddleboards. Other parks feature a two-mile trail along Lone Tree Creek, the Youth Sports Complex which has 12 youth ball fields for baseball and girls’ softball, 3 splashpads, a performance-sized amphitheater and a nature trail.

Victoria is an inviting community with friendly residents, a fascinating history, a thriving business community and industrial complex, and a great location. With major Texas cities less than two hours away and a short drive to the Texas coast, Victoria creates an ideal spot for retirement, to begin a working career, or to stop by for an overnight visit.



CITY OF VICTORIA, TEXAS
PRINCIPAL CITY OFFICIALS
FISCAL YEAR 2019-2020

ELECTED OFFICIALS



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

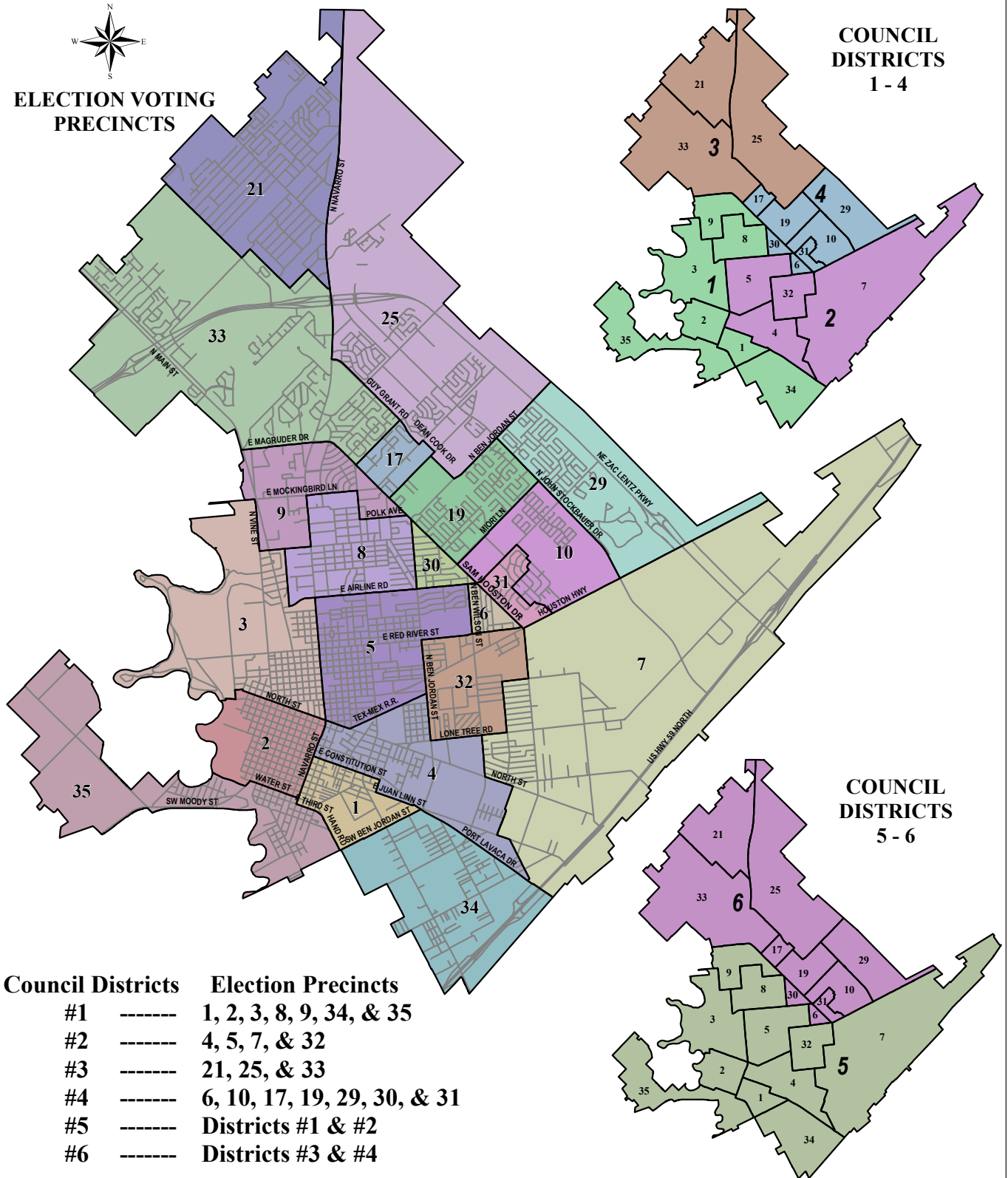
ADMINISTRATIVE OFFICIALS

<u>Name</u>	<u>Position</u>	<u>Years of Service</u>	
		<u>Current With City</u>	<u>Position</u>
Jesús A. Garza	City Manager	0	0
John Kaminski	Assistant City Manager	31	7
VACANT	Assistant City Manager	0	0
Gilbert P. Reyna, Jr.	Director of Finance	24	24
Thomas Gwosdz	City Attorney	10	10
Cheryl Marthiljohni	Director of Human Resources	9	9
James Foote	Director of Information Technology	12	7
Julie Fulgham	Director of Development Services	5	2
Jeffrey Craig	Police Chief	8	8
Robert "Tracy" Fox	Fire Chief	23	1
Colby VanGundy	Director of Parks and Recreation	6	6
Dayna Williams-Capone	Director of Public Library	12	10
Donald Reese	Director of Public Works	20	2
Darryl Lesak	Director of Environmental Services	11	7
Ashley Strevel	Director of Communications and Public Affairs	0	0
Joel Novosad	Director of Convention & Visitor's Bureau	7	0
Roger Welder	Director of Building & Equipment Services	2	0



ELECTION VOTING PRECINCTS

**COUNCIL
DISTRICTS
1 - 4**



FOR UNOFFICIAL USE ONLY

Election Voting Precincts and City Council Districts



700 MAIN CENTER, SUITE 201
702 N. MAIN STREET
VICTORIA, TEXAS 77901
361-485-3360

CITY OF VICTORIA
DEVELOPMENT SERVICES
P.O. BOX 1758
VICTORIA, TEXAS 77902-1758



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.



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August 6, 2019

Re: Fiscal Year 2019-2020 Annual Budget

Honorable Mayor and City Council Members

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, 2019, and ending September 30, 2020 is hereby presented. The proposed \$139 million Fiscal Year 2020 Budget addresses City Council priorities, current economic conditions and follows the guidelines of the City's Financial and Budgetary Policy Statement.

The Proposed Fiscal Year 2020 Budget strives to maintain and improve the current level of core services within available resources to serve our citizens, businesses and visitors in the City; while proposing a tax rate equivalent to that of the roll-back rate, per City-Ordinance and no service (*utility or residential refuse*) rate increases.

In developing this Budget, allocating available resources to the various budgetary priorities was a challenge. The top budgetary priorities include:

- **Health Care Premiums** – One of the biggest assets of the City is our exceptional workforce. To maintain competitiveness as an employer, and retain qualified employees, consequently the budget includes lowering the employees' health care premiums whereby an employee would increase their take home pay by \$27.78 per month or \$74.12 per month, depending on the type of health plan the employee is enrolled in. The cost to the City is approximately \$286,953. In addition, the budget includes the extension of the 2019 Health Savings Account Program to those employees hired after January 1, 2019 thru December 31, 2019, at an estimated cost of \$80,000 (*for the Fiscal Year 2019 Budget, the City contributed \$1,000 to each employee who took the City Health Plan, as of December 31, 2018*).
- **Personnel Services** - The total budgeted positions for Fiscal Year 2020 is 632, a net increase of four. The increase is due to adding one Assistant City Manager position who will oversee Library, Convention & Visitors Bureau, Parks and Recreation, Community Center & Sport Complex, Golf, the Downtown Main Street Program, and Economic Development Programs (*retail recruitment/retention & VSTDC support staff*) operations, at an estimated cost of \$200K, which will be funded by one-third from the General Fund, Hotel Occupancy Tax, and VSTDC. The second position would involve the City directly managing the Main Street Program and adding one employee to manage its operations at an estimated cost of \$99K, which would be funded by Hotel Occupancy Tax. The third and fourth positions will be an additional Patch Crew in the Street Department, funded by General Fund.
- **Street CIP Programs** – Aging street infrastructure is a nationwide problem and one of the biggest challenges facing many cities and counties throughout the nation. Victoria's streets are no different from the streets in most U.S. cities. Many are in poor condition and need to be rebuilt, while others are in good condition, but if not maintained properly will continue to deteriorate to the point they must also be rebuilt. To improve the conditions of our residential and major thoroughfare streets, the following \$13.4 million street programs have been incorporated into the Fiscal Year 2020 Proposed Budget, an increase of \$2 million from last year's budget:
 - a. **Residential Street Construction Program** – The Residential Street Construction Program will address residential streets in subdivisions whose average street ratings are less than 85 and do not require extensive utility replacement. The Fiscal Year 2020 Proposed Budget includes approximately \$4.5 million for the Residential Street Construction Program, which includes \$1M for North Heights Ph VI, \$2.6M for Woodway Ph I & II; and, \$859K for Bridle Ridge Ph I. The Residential Street Construction Program is being funded by the General Fund and a \$2M Certificate of Obligation Bond.



- b. *Residential Preventive Street Maintenance Program* – Currently, the City has a backlog of residential streets requiring regular maintenance. The Fiscal Year 2020 General Fund Proposed Budget includes approximately \$2.3 million for the Residential Preventive Street Maintenance Program (RPSMP). The RPSMP will address and maintain residential streets in subdivisions whose average street rating is 85 or higher. The RPSMP is a planned strategy of cost-effective treatments to an existing good-condition roadway that preserves the road, retards future deterioration, maintains or improves the functional condition of the road, and extends the service life of structurally sound pavement. The \$2.3M RPSMP consists of \$1.3 million in Seal Coat Programs, \$300,000 in Street Point-Repair Program, \$200,000 in “Catch-Up” Program, \$269,435 to fund an additional crew with a corresponding truck, \$61,000 to increase starting salaries for eligible personnel and \$200,000 to implement an annual Crack Seal Program, funded by the General Fund.
 - c. *Thoroughfare Street Program* – The Thoroughfare Street Program will address public streets that accumulate traffic from collector streets and local streets for distribution through the thoroughfare and highway system. These streets distribute medium to high volume traffic and provide access to commercial, mixed-use and residential areas. The Fiscal Year 2020 Proposed Budget includes approximately \$6.7 million for the Thoroughfare Street Program, which consists of Vine Street (Mockingbird to Red River) Project, Crestwood Dr. (Main to Navarro), and Downtown Business District Overlay Project. The Thoroughfare Street Program is being funded by the Victoria Sales Tax Development Corporation.
 - d. *Street Sweeping Program* – Regular street sweeping is one of the most cost-effective best management practices used to remove pollutants from our streets. This practice improves the quality of stormwater runoff, keeps our waterways healthy and reduces the likelihood of flooding during heavy rain. The Fiscal Year 2020 Budget includes \$382,600, funded by the Water/Wastewater Fund.
 - e. *Street Striping Program* – The Street Striping Program is designed to refresh the striping that has faded or is worn due to traffic conditions throughout the City. The Fiscal Year 2020 Proposed General Fund Budget includes \$210,000 for the Street Striping Program.
- *Water/Wastewater Fund CIP Utility Programs* – The Fiscal Year 2020 Proposed Water/Wastewater Fund Budget includes the following utility programs:
 - a. *North Heights Utility Replacement Phase VII Project* – The project consists of replacing water and sanitary sewer lines in Nueces Street between Navarro and Laurent; and, portions of Depot, Cameron, East, Goldman, Jecker, Levi and Louis Streets, at an estimated cost of \$1.2 million (*last phase*).
 - b. *Aquifer Storage & Recovery (ASR) Phase III (Assessment) Project* – The project consists of confirming steps necessary to permit, design and construct a new ASR well and any required monitoring wells and establish the associated cost, at an estimated cost of \$200,000 (*Victoria Sales Tax Development Corporation would provide the funding*).
- *Storm Drainage Masterplan Project* – The Fiscal Year 2020 Proposed Budget includes \$200K to identify and analyze the existing drainage deficiencies throughout the City; provide a range of drainage concepts for the construction of future facilities required to serve the City; establish criteria for selecting and prioritizing projects; and provide recommendations on improving the Drainage Maintenance Program.
- *Traffic Signal Maintenance Program* – The Fiscal Year 2020 Proposed Budget includes \$234K in funding to replace various controllers and signal heads; stock and repair parts for school flasher wireless beacon control units, LED name sign units and replace signal cabinet units; and, \$50K for two boring projects (Moody to Water Street and Moody to Goodwin Street).
- *Drainage Maintenance Program* – To continue beautifying the City, the Fiscal Year 2020 Proposed Budget includes \$347K for the Drainage Mowing Program, which includes the mowing of drainage ditches, outfall and rights-of-way in a uniform fashion.
- *Pavement Data Collection Project* - The Fiscal Year 2020 Proposed Budget includes \$60K in one-time funds for the Pavement Data Collection Project. This project is designed to use various forms of advanced technology to get an accurate and objective assessment of the City’s streets. Using laser technology to inspect the driving surface, high definition cameras to capture high resolution pictures and geophones to rate the base material under the driving surface, the City will be able to rate streets from an objective, rather than subjective approach. Once the ratings have been assigned, and an updated Street Inventory Report created, the City will be able to use the data to plan its Street Improvement Plan, in conjunction with the CIP (Capital Improvement Program) List, in a more efficient and effective manner. Additionally, all data captured will be integrated with the City’s GIS system.



- **Public Safety** – Public Safety is a top priority in our community. The City’s Public Safety is made up of the Police Department, Fire Department and Municipal Court, with a combined funding proposal of \$31 million. The Police and Fire Departments are the two largest departments in the City making up 57.38% of the General Fund. Some of the Police and Fire Department budgetary priorities consist of the following items:
 - a. Continue providing computer and software needs in the amount of \$682,366, an increase of \$158,467 over last year’s amount; replacing police vehicle video equipment, at a cost of \$112,328; and, implementing an Automotive Vehicle Locator Software Program, at a cost of \$50,065.
 - b. During Fiscal Year 2017, the City contracted with Motorola Solutions, Inc. to replace its public safety radio equipment, which had reached its end of life, in the amount of \$1.48 million. The Proposed Fiscal Year 2020 Public Safety Budget includes the final Motorola payment of \$740K.
 - c. The Proposed Fiscal Year 2020 Public Safety Budget includes \$950,000 in various building improvements for Fire Station No. 1, which is approximately forty years old. The proposed improvement will add approximately thirty to forty years of service life as well as harden the structure to sustain tropical storm force winds (135mph).
 - d. Continue providing adequate supplies, training, equipment, and vehicles for the City’s police and firefighter personnel safety.
- **Park and Recreational Services Improvement Programs** – The Fiscal Year 2020 Proposed Budget includes \$4 million for various Park & Recreation programs; \$3.5 million budgeted within General Fund includes funding for parks ground maintenance, various recreational programs, right-of-way mowing, tree trimming maintenance, curb and gutter maintenance, litter removal program, vehicle/equipment replacement, implementing an Evergreen Cemetery Mapping Project, various structure improvement projects such as replacing grass around the DeLeon Plaza, installing lighting at various splash pads, developing a design for the duck pond, improving the Youth Sports Complex fields, and replacing picnic tables, BBQ pits, and trash cans; and Motel Tax Fund includes approximately \$500K for other recreational programs including \$78K for various sports tournament programs and \$420K for improvements to Riverside Stadium (parking lot, locker room upgrade, scoreboard replacement and press box roof repair).
- **Hotel Occupancy Tax Program** - For Fiscal Year 2019-2020, City Council has approved up to \$135K of Motel Tax funding to eligible agencies and organizations. Applications for funding are due August 9, 2019 and will be reviewed by the HOT Funds Committee. Later, during the Fiscal Year 2019-2020 budget process, the City Attorney will bring Committee recommendations before City Council to award the allocations.
- **Library Programs** – The Fiscal Year 2020 Proposed Budget includes \$1.98 million for personnel and various maintenance and program costs; in addition, the budget includes \$474K for capital expenditures, mainly for replacing the library’s carpet, A/C units, and computers.
- **Code Enforcement Programs** - The Fiscal Year 2020 Proposed Budget includes \$593,524 for various Code Enforcement Programs; \$483,524 is budgeted within the General Fund; and, \$110,000 is budgeted within the Environmental Services Fund (i.e. Weedy-Lot Mowing Program).
- **Other Capital Expenditures** – The City performs various types of services for its citizens daily. In delivering these services to our citizens/customers, certain types of capital cost are required, *in addition to the capital expenditures listed previously*, such as light and heavy equipment, office equipment, computers, and vehicles. The Fiscal 2020 Proposed Budget includes \$4,314,716 in other capital expenditures, which include \$2,126,558 in onetime capital expenditure.

Other Capital Expenditure	Proposed Budget	One-time Expenditure
Computers	\$ 155,642	\$ 16,802
Building Improvements	265,098	55,848
Other Structure Improvements	1,167,000	510,000
Machinery & Equipment	473,306	284,465
Water/Sanitary Mains	500,000	-
Vehicles	1,753,670	1,259,443
Total:	\$4,314,716	\$2,126,558



- **Bond Debt Program** – The Proposed Fiscal Year 2020 Budget includes \$22 million in debt service payment (*General Governmental and Utility Revenue Bonds*), an increase of \$1.97 million. The increase is due to the following:
 - a. **General Governmental Bonds** - increased by \$1.99 million, mainly due to redeeming all the TXDOT Pass-Through Toll Revenue and Limited Tax Bonds, Series 2011, which results in a final bond maturity of eight years instead of twenty. Funding for the bond redemptions will come from the TXDOT Pass-Through Toll Agreement payment.
 - b. **Utility Revenue Bonds** - decreased by \$19K, mainly the net result of a \$270K increase in principal bond payment and a \$289K decrease in interest bond payments.
- **Other Post-Employment Benefits (OPEB)** – To address the City’s post-employment health care benefit liability, an OPEB Trust was established in Fiscal Year 2015. By creating an OPEB Trust Fund, the City can 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. The Fiscal Year 2020 Budget includes \$200,000 in OPEB Trust funding.
- **Tax Rate** – Management’s budget proposal assumes a property tax rate of 61.15¢, a decrease of 1.09¢ from last year’s tax rate. The proposed tax rate is allocated at 36.17¢ for General Fund maintenance and operating costs, an increase of 0.20¢, and 24.98¢ for debt service payments, a decrease of 1.29¢. The State’s mandated effective tax rate calculation produces an effective tax rate for Fiscal Year 2020 of 59.60¢.
- **Sales Tax** – After nine months of collections, sales tax revenue collection trend is exceeding the Fiscal Year 2019 Original Budget amount by approximately 2.6 percent or \$324K. The Fiscal Year 2019 sales tax revenue budget is projected to come in approximately \$337K over budget. However, the Fiscal Year 2020 Proposed Budget of \$16,256,000, is the same as last years’ budget due to our current local economy.
- **Fund Balance / Working Capital Balance Reserves** - Sales tax rebate revenues can be volatile in any given year; and, because of this, the General Fund’s minimum fund balance level becomes an important issue.

The Fiscal Year 2020 Proposed General Fund Budget assumes a minimum fund balance reserve at 25 percent (*three months of reserve fund balance*) of budgeted expenditures, same as prior fiscal year. The Fiscal Year 2020 minimum fund balance is projected to be \$13,450,175, which meet our reserve balance policy.

The Enterprise Funds estimated ending working capital reserve balance is three months of total operating and debt expenses. The Internal Service Funds, which account for the financial goods and services provided to other City departments on a cost-reimbursement basis, estimated ending working capital reserve balance is a minimum of one to two months of total operating expenses (*depending on the type of fund, some funds will have a higher reserve*), per City policy.

The Fiscal Year 2020 Proposed Budget closely follows the preliminary budget information that was shared with you in June during budget work sessions. 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 2020 proposed Budget is a financially responsible budget plan.


Jesus A. Garza
City Manager



Executive Summary

A summary of key elements included in the Fiscal Year 2019-2020 Budget for the City of Victoria follows; Fiscal Year 2020 begins October 1, 2019 and ends September 30, 2020. 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.org.

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 2019-2020 Budget.

FY 2020 Budget Summary – By Fund Type:

<i>Fund Type</i>	<i>Net Budget</i>
Governmental Funds	\$ 75,717,355
Enterprise Funds	34,968,521
Internal Service Funds	15,107,571
<i>Sub-total Operating & Maintenance</i>	<i>\$125,793,447</i>
Governmental Capital Project Funds	12,428,338
Enterprise Capital Project Funds	1,400,000
<i>Total Budget</i>	<i>\$139,621,785</i>

FY 2020 Budget Summary – By Expenditure Type:

<i>Expenditure Type</i>	<i>Net Budget</i>
Personnel Services	\$ 43,908,503
Maintenance and Operations	37,015,859
Special Projects	1,219,780
Transfers	12,694,126
Capital Replacements	8,968,877
<i>Sub-total Operating & Maintenance</i>	<i>\$ 103,807,145</i>
Capital Improvement Projects	13,828,338
Debt Service	21,986,302
<i>Total Budget</i>	<i>\$139,621,785</i>



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 2018 actual revenues and expenditures, FY 2019 original budgeted revenues and expenditures, FY 2019 amended budgeted revenues and expenditures, FY 2019 projected revenues and expenditures and FY 2020 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.

Also included in the budget is a summary of the Capital Improvement Program for FY 2020 (*the City's Five-Year Capital Improvement Program can be found in the Appendices Section of this budget document*). This includes the General Governmental Capital Projects and Utility Capital Projects.

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 2019 budget prior to developing the target budget for FY 2020. 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 2019 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 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*) 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.



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 2019 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 economic indicators pointed to continued moderate expansion in May. The state posted solid job growth and record-low unemployment, indicating that labor markets remain tight. However, the Texas Leading Index, oil prices, rig counts and existing-home sales edged down; exports picked up in April.

Texas employment expanded an annualized 2.1 percent in May, following upwardly revised growth of 3.1 percent in April. The state added jobs at a 2.3 percent annualized rate year to date. The Dallas Fed's Texas Forecast predicts 2.3 percent job growth in 2019 (December to December), with an 80 percent confidence band of 1.4 percent to 3.2 percent.

Employment gains were mostly widespread across industries in the month; only manufacturing, leisure and hospitality, and oil and gas employment dipped, and all three sectors have added jobs year to date. Other services and professional and business services added jobs at over 5 percent annualized rate in May. Only the information sector shed jobs year to date.

May job growth was broad based across Texas' major metros, with the exception of San Antonio. Austin's 70 percent growth led the major metros in the month, followed by El Paso's 3.8 percent growth.

The Texas unemployment rate dipped to 3.5 percent in May, setting a new record low in the four-decade history of the series. The U.S. unemployment rate was flat at 3.6 percent, its lowest level since 1969.

The Texas Leading Index, a composite of eight indicators that trend to change direction before the overall economy does, sheds light on the future of the state's economy. In May, the estimated value of the index dipped 0.4 percent, though the three-month change was 0.2 percent. The Texas stock index was the largest drag on the index in May, while average weekly hours was the most significant positive contributor.



Oil prices improved after four weeks of declines, rising to \$54.75 per barrel in the week ended June 21 – 27.1 percent lower than the 2018 high of \$75.13. Still, prices remain above the \$49.96 per barrel needed on average to profitably drill a new well, according to firms responding to the Dallas Fed’s Energy Survey. Natural gas prices inched down in the week to \$2.40, 18.8 percent below their year-ago levels. Texas lost four rigs, dragging the rig count to 463 – 14.3 percent below the state’s post-oil-bust high of 540 rigs.

Texas exports strengthened 3.1 percent in April, while exports from the rest of the U.S. inched down 1.9 percent. In the first four months of 2019, the state’s exports have grown 6.5 percent compared with the same period in 2018. Texas agricultural exports and mining exports rebounded in the month, while manufacturing exports edged down.

Texas existing-home sales contracted for the second month in May, but the five-month moving average edged up 0.2 percent. This year through May, Texas existing-home sales are up 1.1 percent from the same period last year. Over the same period, sales expanded 3.4 percent in San Antonio, 3.0 percent in Austin, and 0.5 percent in Fort-Worth but declined 0.5 percent in Houston and 1.4 percent in Dallas.

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 is experiencing a modest growth but at a slower pace. Victoria’s economy is resilient and the outlook remains optimistic that it will continue to grow, but at a slower pace.

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.

INVISTA, an established petrochemical manufacturer began their \$200 million modernization project at their Victoria County plant site during the first quarter of 2019. The project will upgrade their manufacturing technology, increase their production of adiponitrile, and strengthen the site’s competitive position in the global market. The project is expected to be completed in 2021 with more than 250 construction workers joining the existing INVISTA workforce at the Victoria site during the process.

Agilon Energy selected two sites in Victoria, one inside the city limits and one in the county, for their \$125 million investment of power-generation peaker plants. The company has completed the construction of the facilities and expects to begin operations in 2019. While there are few jobs associated with the ongoing operation of the plants, the investment places the company on the list of leading property taxpayers in Victoria.

The University of Houston-Victoria continues to expand their campus footprint inside the City of Victoria to meet the needs of a growing student population. Several construction projects representing more than \$145 million are currently underway on the campus including a new residence hall, STEM academic building, and library-student center. Additionally, the university purchased an abandoned retail shopping center and is investing several million dollars to renovate and repurpose the space into their Northwest Campus facility.

DeTar Hospital in the City of Victoria completed and opened their new \$20 million intensive care unit at their Navarro street location in April 2019. They have also initiated a \$3.3 million renovation project at their North campus.

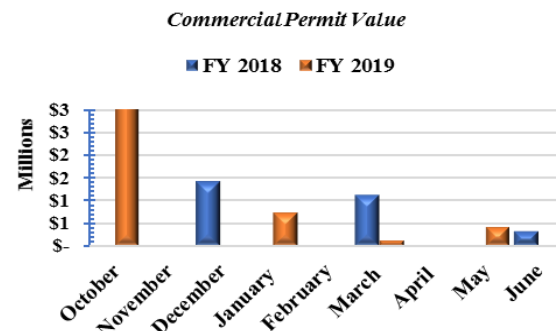
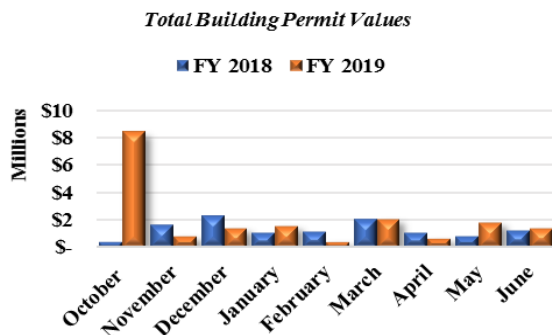
Additionally, the Golden Crescent’s regional industrial investments currently taking place include DOW’s \$105 million Catalyst plant expansion and Formosa Plastics Corporation’s \$5 billion expansion in Calhoun County bringing more than 3,000 construction workers to the area and an increase in permanent jobs.

Due to the recent decrease in oil prices, Victoria’s oil and natural gas industry growth (i.e. Eagle Ford Shale) has remain relatively flat, compared to the Permian Basin; and, the number of completed wells (i.e. producing wells) has remain relatively steady. Victoria’s rig count for July 5, 2019 was 19 (average price of oil \$57.34), a decrease of 14 rigs compared to July 6, 2018 (average price of oil \$72.94).

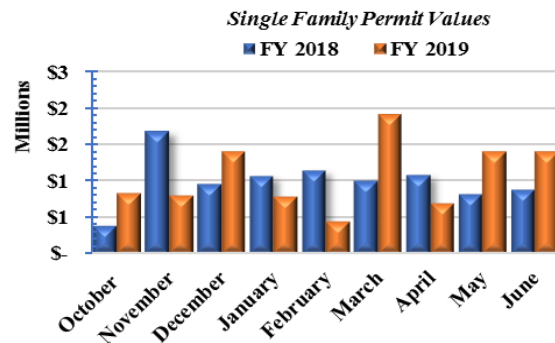
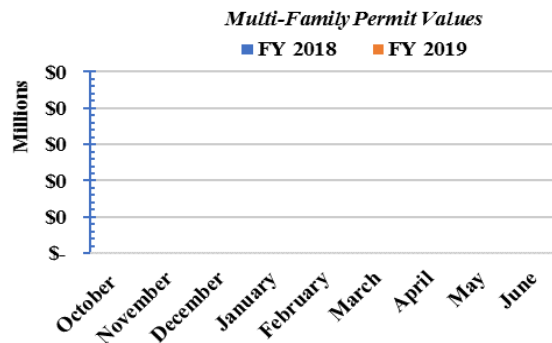
Victoria’s unemployment rate for May 2019 was 2.9 percent, compare to the U.S. 3.6 percent rate and Texas 3.5 percent rate; and is 0.7 percent lower than a year ago, which is reflective of a tight labor market.



The total building permit value (*i.e. new construction for commercial, multi-family units and single-family units*) increased by 56.89 percent or \$6.7 million, comparing June 2019 to June 2018 values; the increase is due to an increase in commercial permit values. As of June 2019, total commercial permit value is \$8.9 million, an increase of 214.2 percent or \$6.1 million from last year's values.



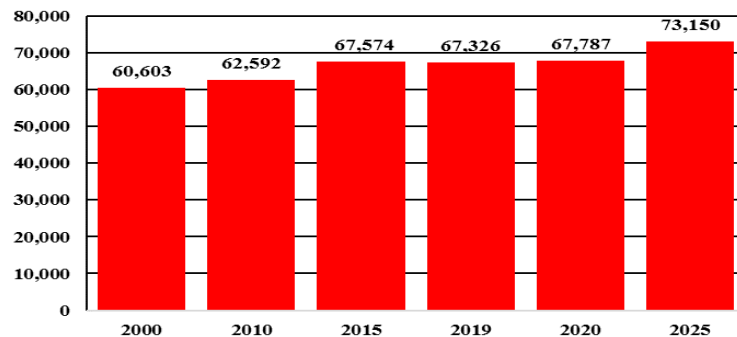
As of June 2019, Victoria's multi-family permit value is zero, same as last years; and, single family permit value is \$9.7 million, an increase of 7.63 percent or \$689K from last year's values.



Victoria's construction activity has slowed in recent years due to the prior economic trends. Victoria is optimistic about its future growth with current property values and sales tax receipts starting to "bottom out". 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 67,326, 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.

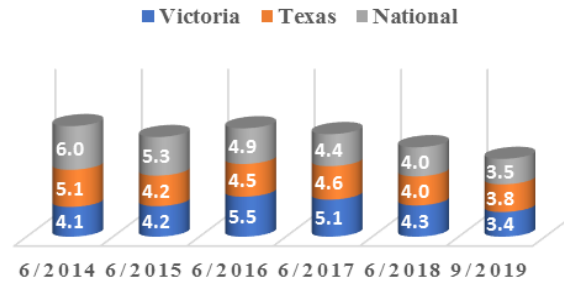


Over the past eighteen years (2000 thru 2018), City's population has grown approximately 11.1%. The population is projected to grow by 8.65% over the next six years or an average of 0.96% per year.



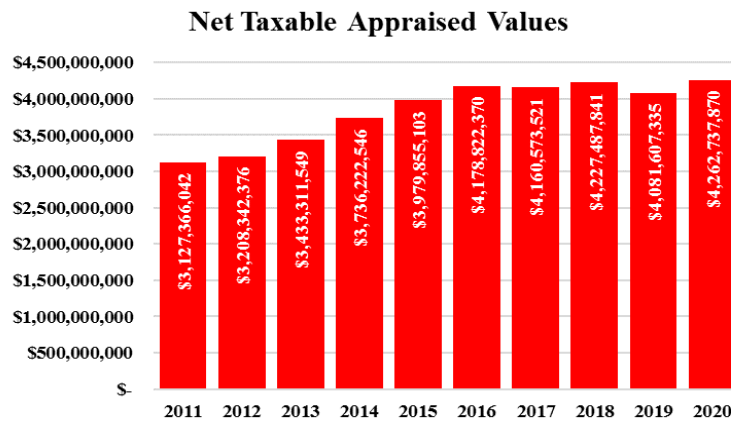
Unemployment Rate

The most recent statistics available, as of September 2019, from the Bureau of Labor Statistics show an unemployment rate of 3.3 percent for Victoria compared to Texas and National of 3.8 percent and 3.5 percent, respectively. From June 2014 to September 2019, Victoria unemployment rate has declined from 4.1 percent to 3.4 percent.



Ad Valorem Valuations

From 2011 to 2020, the net taxable adjusted appraised value increased by \$181 million. 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 2020 is \$4,262,737,870, which is made up of \$3,696,384,053 of taxable appraised value and \$566,353,817 of frozen taxable appraised value. In comparing 2020 appraised values to 2019 appraised values, the appraised values increased by 4.45%.

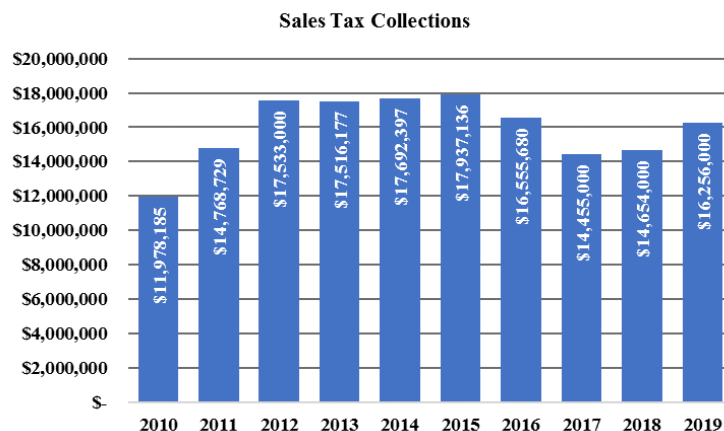


In the upcoming fiscal years, the City is expecting appraised values to grow at 1.5% rate. As the City's taxable base grows, it will provide sufficient resources for both capital projects and operating costs of providing services for both General Fund and the Debt Service Fund. In addition, this future increase will provide additional revenues needed to meet increasing service demands associated with a growing City.

The FY 2020 Budget includes a property tax rate of 61.15¢, a 1.09¢ tax decrease from last year's. The tax rate is allocated at 36.17¢ for maintenance and operating costs of the General Fund and 24.98¢ for debt service (bond) payment. In addition, the State-mandated effective tax rate form produces an effective tax rate for Fiscal Year 2020 of 59.60¢ (*the effective tax rate is the rate that will raise the same revenue on the same properties as last year's*). The FY 2020 General Fund net increase and the Debt Service net decrease in ad valorem tax revenue are 0.95 percent and 0.57 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 32.7 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 2019, City of Victoria experienced an average annual decrease in sales tax of 0.68 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 2020 Proposed Budget assumes a 5.0 percent revenue decrease, compared to the Fiscal Year 2019 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 4.2 percent increase in utility customers and 4.3 percent increase in residential refuse collection customers.

<i>Customers</i>	<i>2010</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>Water</i>	22,071	22,312	22,456	22,709	22,923	23,136	22,802	22,966	22,919	22,989
<i>Sewer</i>	20,587	20,720	20,897	20,844	21,230	21,395	21,254	21,455	21,397	21,468
<i>Garbage</i>	19,014	19,105	19,234	19,411	19,490	19,674	19,630	19,668	19,665	19,828
<i>Revenues</i>										
<i>Water</i>	\$10.77M	\$12.44M	\$12.10M	\$12.44M	\$12.55M	\$13.00M	\$12.80M	\$12.93M	\$13.00M	\$13.66M
<i>Sewer</i>	\$10.48M	\$10.52M	\$10.85M	\$11.13M	\$11.39M	\$12.01M	\$12.04M	\$11.92M	\$11.93M	\$12.01M
<i>Garbage</i>	\$4.07M	\$4.37M	\$4.75M	\$4.97M	\$5.02M	\$5.09M	\$5.30M	\$5.49M	\$5.57M	\$5.71M

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 60.9 percent or \$80,255,807 of total revenues budgeted for FY 2020*) and Enterprise Revenues (*which represent 27.2 percent or \$35,885,415 of total revenues budgeted for FY 2020*).

Governmental Revenues

General Fund revenue represents approximately 62 percent of total Governmental Revenues. General Fund's revenue projection, for Fiscal Year 2020, reflects a 3.37 percent or \$1.6M increase from the FY 2019 revenues. The main reasons for this variance are due to an increase in tax revenue, includes property, sales and franchise fees, of 2.6 percent or \$975K, an 18 percent or \$411K increase in charges for services, due to the addition of the Ambulance Supplement Program that was previously unbudgeted and a 50.9 percent or \$203K increase in miscellaneous revenues.

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 77 percent of total revenues or \$38.5 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 2019 is estimated at 97% which is the same rate being applied for Fiscal Year 2020 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, 2019. The FY 2020 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 \$4,262,737,870 an increase of 4.4 percent or \$181,665,468 more than last year's.

The net taxable appraised values increase consists of \$35,628,963 in new improvement values and a decrease of \$125,879,151 in re-appraised property values.

The net taxable appraised value consists of (1) frozen taxable appraised values of \$566,353,817, an increase of 3.7 percent over last year's, and (2) taxable appraised value of \$3,696,384,053 (*net of frozen appraised values*), an increase of 4.6 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 2020 property tax revenue is estimated at \$24,783,955 (*General Fund: \$15,550,388; Debt Service Fund: \$9,233,567*), an increase of 0.6 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 5.4 percent in its adjusted taxable appraised values, from FY 2013 to FY 2017. In FY 2018 property values increased by 1.6 percent, mainly due to an increase in oil/gas industry values. The City is anticipating appraised values to grow in the upcoming fiscal years anywhere from 1 to 2 percent.

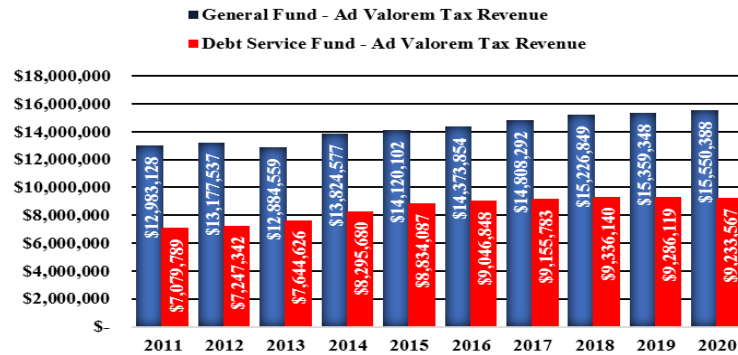
Ad Valorem Tax Rate – The City Council has adopted an ad valorem tax rate of 61.15 cents per \$100 property valuation, which is 1.09 cents lower than Fiscal Year 2019. The City believes that, with responsible management and sustained growth, we can maintain stable tax rates for several years to come. The tax rate consists of two components: Operations & Maintenance Tax Rate (*M&O*) and Debt Service Tax Rate (*I&S*), as outlined below:

<i>Fiscal Year</i>	<i>2010</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>M & O</i>	.3909	.3946	.3896	.3550	.3490	.3334	.3265	.3385	.3426	.3597	.3617
<i>I & S</i>	.2541	.2554	.2554	.2506	.2506	.2506	.2446	.2507	.2526	.2627	.2498
<i>Total Tax Rate</i>	.6450	.6500	.6450	.6056	.5996	.5840	.5711	.5892	.5952	.6224	.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.

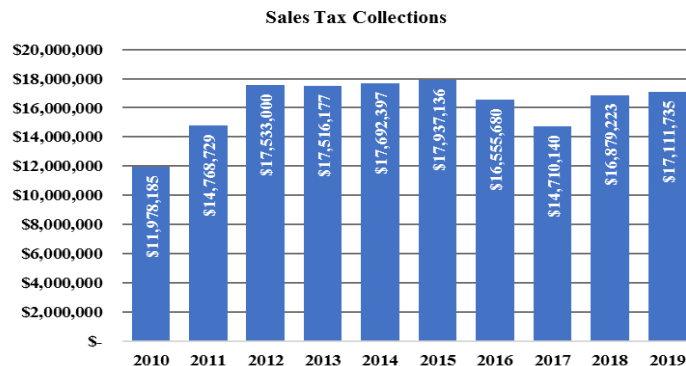
Starting in FY 2017, sales tax receipts collections decreased by 11.2 percent, due to a decrease in the Eagle Ford Shale economic activity. In light of the current sales tax receipts trends and not anticipating any new major retail growth in the near future, FY 2020 assumes a 5.0 percent increase in sales tax receipts, compared to FY 2019 property revenues. 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 \$9 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 2018, sales tax receipts decreased an annual average of 6.3 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.*

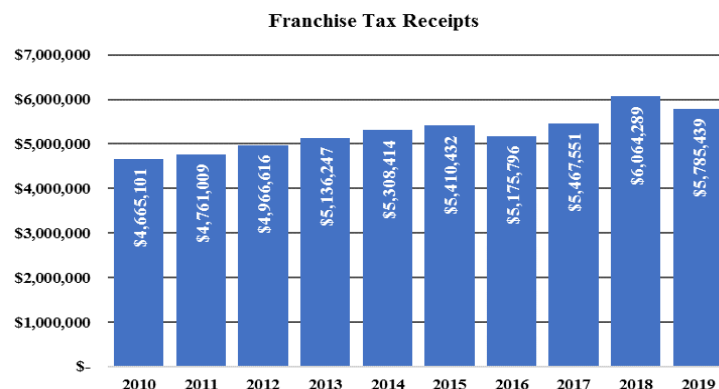


Franchise Tax

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 2019 franchise tax receipts are projected to come in 4.6 percent or \$279K lower than last year's receipts, based on franchise contract terms, population growth, economic trends, weather trends and current financial data. FY 2020 franchise tax revenue assumes a 0.77 percent decrease compared to FY 2019 projected receipts, mainly due to current trends.

Trend – From FY 2015 to FY 2019, franchise tax receipts increased by 9.54 percent, due to better management and marketing of the City's landfill.



Starting in FY 2015 through 2019, City franchise tax receipts grew at an annual average rate of 1.9 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 2019 franchise tax receipts are expected to come in 4.6 percent less than 2018 receipts. 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 95.9 percent of total Enterprise revenues, of which Water/Wastewater Fund represents approximately 79.1 percent and Environmental Services Fund represents approximately 16.8 percent.

Water/Wastewater Fund

FY 2020 Water/Wastewater Fund revenue budget (*which includes the Utility Construction Fund*) reflects a 0.9 percent or \$246K decrease from FY 2019 budget. The decrease is mainly the result of less funds budgeted for



the ASR project and a decrease in the unbilled industrial surcharges. *Note: If the Utility Construction Fund revenue were excluded, the Water/Wastewater Fund revenue projection would reflect a decrease of 0.1 percent or \$20K.*

Majority of FY 2020 Water/Wastewater Fund revenue is generated from water and sewer sales, which makes up 96 percent of total operating revenues, or \$26 million. In prior years, these types of revenue have been relatively stable. In FY 2019, the variable water rate was increased.

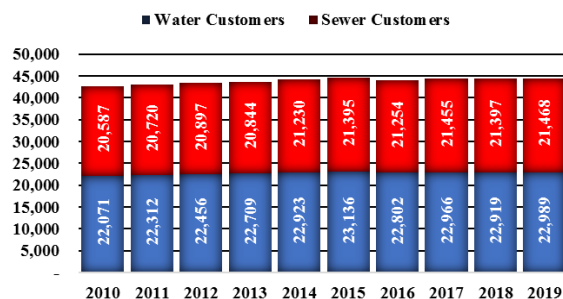
Water and Wastewater Utility Rates - FY 2020 Water/Wastewater Fund budget assumes no water and sewer rate increases or changes to the four-tier rate table. Water and sewer rates are as follows:

<i>Meter Size</i>	<i>Fiscal Year 2020 Water "Base Rates"</i>	<i>Fiscal Year 2019 Water "Base Rates"</i>
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

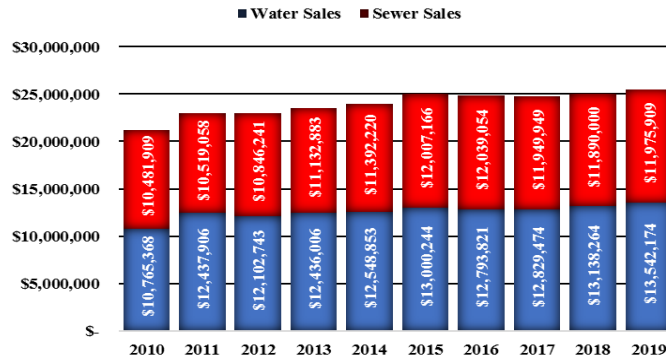
<i>Meter Size</i>	<i>Fiscal Year 2020 Sewer "Base Rates"</i>	<i>Fiscal Year 2019 Sewer "Base Rates"</i>
¾"	\$ 22.68	\$ 22.68
1"	\$ 56.71	\$ 56.71
1 ½"	\$ 113.44	\$ 113.44
2"	\$ 181.48	\$ 181.48
3"	\$ 362.97	\$ 362.97
4"	\$ 567.13	\$ 567.13
6"	\$1,134.25	\$1,134.25
8"	\$3,629.61	\$3,629.61
10"	\$5,670.27	\$5,670.27

<i>Gallons Per Month</i>	<i>Fiscal Year 2020 Water "Variable Rates"</i>	<i>Fiscal Year 2019 Water "Variable Rates"</i>
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

<i>Gallons Per Month</i>	<i>Fiscal Year 2020 Sewer "Variable Rates"</i>	<i>Fiscal Year 2019 Sewer "Variable Rates"</i>
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 21,468 sewer customers and 22,989 water customers; and, FY 2020 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 revenues, 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 0.43 percent and 0.44 percent, respectively. The City did not raise its water and 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 2019 to continue in the next two fiscal years with a relatively flat increase in its customer base, anywhere from 0.5 to 1 percent.

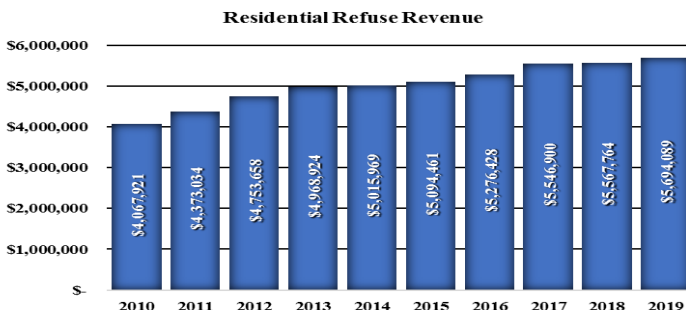
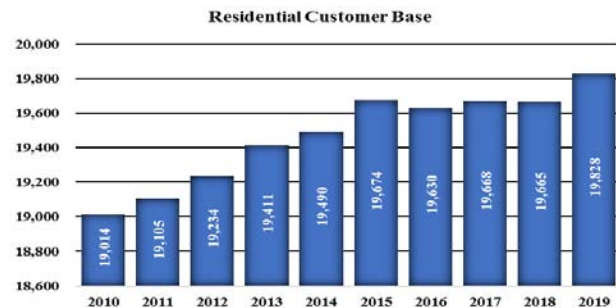
Environmental Services Fund

FY 2020 Environmental Services Fund revenue budget reflects a 3.0 percent or \$174K increase from FY 2019 budget. The net increase is mainly due to an increase in interest income, due to market trends and one-time transfer from other funds.

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 93 percent of total revenues or \$5.6 million, for FY 2020.

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 2012 through FY 2017, residential refuse collection revenue and customer base grew by an annual average of 0.5 percent and 0.40 percent, respectively; the revenue growth is due to service fee increases. FY 2019 revenue is projected to come in 0.64 percent higher than FY 2018, due to current collection trends and processing fee cost; customer base for the FY 2019 increased by 0.23 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 19,828 residential customers. The FY 2020 budget assumes no service fee increase.



<i>Residential Refuse Collection Fees:</i>	<i>FY '20 Rates</i>	<i>FY '19 Rates</i>	<i>Increase in Rates</i>
Residential Collection Services	\$13.75	\$13.75	\$ -
Brush & Bulky Collection Services	1.85	1.85	-
Yard Waste Collection Services	1.97	1.97	-
Recycling Collection Services – Curbside Program	2.92	2.92	-
Recycling Collection Services – Hazardous Waste Program	.65	.65	-
Total:	\$21.14	\$21.14	\$ -

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.

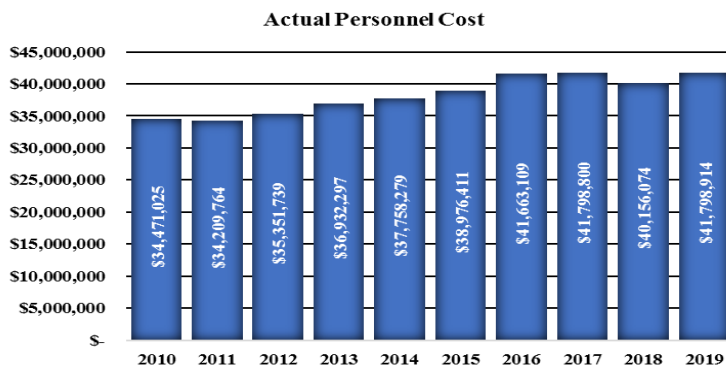
Over the next two fiscal years, the City is not anticipating any increase in its service fees; however, the City is anticipating its residential service revenue to increase at a modest growth due to an increase in its residential customer base, anywhere from 0.5 to 1 percent. The City will continue to 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 2020 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 2020 budget, personnel expenditures account for approximately 54.3 percent of total City operating and maintenance expenditures.

The General Fund personnel cost is approximately 78.9 percent of the City's overall personnel cost or 62.2 percent of General Fund Budget.

<i>Fund Name:</i>	2015	2016	2017	2018	2019	2020
<i>General</i>	469	472	471	471	471	475
<i>Water/Wastewater</i>	95	95	95	95	95	95
<i>Community Center</i>	6	6	7	7	7	7
<i>Environmental Services</i>	24	24	24	24	23	23
<i>Golf Course Fund</i>	0	0	0	0	10	10
<i>Vehicle & Equipment Services</i>	2	2	2	2	1	1
<i>Information Technology</i>	10	10	10	10	10	10
<i>Communications</i>	1	1	1	1	0	0
<i>Purchasing</i>	3	3	3	3	3	3
<i>Safety Management</i>	2	2	2	2	2	2
<i>Print Shop</i>	2	2	2	2	2	2
<i>Convention & Visitors Bureau</i>	4	4	4	4	4	4
Total	618	621	621	621	628	632



The total budgeted positions for Fiscal Year 2020 are 632, a net increase of four employees from Fiscal Year 2019. This is due to adding two Street Workers, one Assistant City Manager and one Main Street Program personnel to the General Fund. The total budgeted personnel cost for FY 2020 is \$43.9 million, an increase of 0.16 percent or \$71K over last year's budget.



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 2020 Budget includes \$8.97 million in capital expenditures, an increase of 14.18 percent. The increase is mainly due to an increase in machinery and equipment and buildings and improvements. The \$8.97 million capital expenditure budget will be funded with \$4.89 million of recurring revenue and \$4.08 million of one-time use of fund balance/working capital balance (\$2.78M *General Fund*; \$75K *Convention & Visitor Bureau*; \$681K *Water/Wastewater Fund*; \$76K *700 Main Center Fund*; \$450K *Environmental Services Fund*; \$17K *Information Technology Fund* and \$1.26M *Vehicle Equipment Services*). The following table recaps the \$8.97 million capital expenditures for Fiscal Year 2020, compared to Fiscal Year 2019.

Type of Fund	FY 2020 Original Budget	FY 2019 Original Budget	Increase / (Decrease)	% Change
Governmental Funds	\$ 3,824,849	\$ 2,243,422	\$1,581,427	70.49%
Enterprise Funds	3,459,156	2,935,331	523,825	17.85%
Internal Service Funds	1,684,872	2,676,278	(991,406)	-37.04%
Total Capital Replacement	\$8,968,877	\$7,855,031	\$1,113,846	14.18%

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. Each year the entire plan is reviewed and revised to reflect current needs and goals. Non-routine capital expenditures (*routine capital expenditures are sometimes included*) 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.

This Budget is proactive in supporting the City's Capital Improvement Program (CIP). The Fiscal Year 2020 Proposed Budget includes \$15.0 million in "new" capital improvement projects. \$12.4 million is budgeted in



the Governmental Capital Construction Fund; \$1.4 million is budgeted in the Utility Capital Construction Fund; and \$1.2 million is budgeted in the Water/Wastewater Fund.

Fiscal Year 2020 Capital Improvement Program is as follows:

<i>Type of Fund</i>	<i>FY 2020 Original Budget</i>	<i>FY 2019 Original Budget</i>	<i>Increase / (Decrease)</i>	<i>% Change</i>
<i>Capital Project Funds</i>				
<i>Governmental Capital Project Fund</i>	\$12,428,338	\$10,867,155	\$1,561,183	14.37%
<i>Utility Capital Project Fund</i>	1,400,000	1,620,000	(220,000)	-13.58%
<i>Total Capital Project Funds</i>	\$13,828,338	\$12,487,155	\$1,341,183	10.74%
<i>Water/Wastewater Fund</i>	1,200,000	1,200,000	-	0.00%
<i>Total Capital Improvement Program</i>	\$15,028,338	\$13,687,155	\$1,341,183	9.80%

Net Budget Expenditure Comparison

The table below, reflects FY 2020 net maintenance and operating (M&O) expenditures of \$80,766,362 or 0.14 percent increase; special projects of \$1,219,780 or 10.68 percent increase; transfers of \$8,467,663 or 9.62 percent decrease; capital expenditures (routine and non-routine) of \$27,181,678 or 24.96 percent increase; and, debt service of \$21,986,302 or 18.32 percent increase; compared to the FY 2019 Budget.

<i>Fund Name</i>	<i>FY 2020 Budget</i>	<i>FY 2019 Budget</i>	<i>Increase / (Decrease)</i>	<i>Percent Change</i>
<i>M & O Expenditures:</i>				
General Fund	\$ 47,186,835	\$ 46,579,860	\$606,975	1.30%
Special Revenue Funds	1,564,679	1,809,839	(245,160)	-13.55%
Water/Wastewater Fund	12,978,106	13,060,193	(82,087)	-0.63%
700 Main Center Fund	114,995	117,266	(2,271)	-1.94%
Community Center Fund	595,464	541,067	54,397	10.05%
Environmental Services Fund	4,150,118	4,220,048	(69,930)	-1.66%
Riverside Park Golf Course Fund	953,466	967,287	(13,821)	-1.43%
Vehicle & Equipment Services Fund	3,283,359	3,195,138	88,221	2.69%
Information Technology Fund	1,305,986	1,179,700	126,286	9.67%
Communications Fund	509,465	511,588	(2,123)	-0.41%
Purchasing Fund	350,489	364,258	(13,769)	-3.78%
Safety Management Fund	816,312	781,787	34,525	4.42%
Workers' Compensation Fund	215,500	213,000	2,500	1.17%
Print Shop Fund	255,688	249,810	5,878	2.35%
Health Plan Fund	6,485,900	6,863,360	(377,460)	-5.50
<i>Total M & O Expenditures:</i>	\$ 80,766,362	\$ 80,654,201	\$112,161	0.14%
<i>Special Projects:</i>				
Special Revenue Funds	\$ 1,219,780	\$ 1,102,069	\$ 117,711	10.68%
<i>Total Special Projects:</i>	\$ 1,219,780	\$ 1,102,069	\$ 117,711	10.68%



<i>Fund Name</i>	<i>FY 2020 Budget</i>	<i>FY 2019 Budget</i>	<i>Increase / (Decrease)</i>	<i>Percent Change</i>
Transfers:				
General Fund	\$ 3,947,100	\$ 4,106,098	(\$ 158,998)	-3.87%
Convention & Visitors Bureau Fund	2,000	2,000	-	0.00%
Motel Tax Fund	845,566	1,145,566	(300,000)	-26.19%
Water/Wastewater Fund	2,638,900	2,958,234	(319,334)	-10.79%
700 Main Center Fund	15,130	15,130	-	0.00%
Community Center Fund	23,800	21,800	2,000	9.17%
Environmental Services Fund	783,167	1,108,500	(325,333)	-29.35%
Softball Complex Fund	12,000	12,000	-	0.00%
Workers' Compensation Fund	200,000	-	200,000	100.00%
Total Transfers:	\$ 8,467,663	\$ 9,369,328	(\$ 901,665)	-9.62%
Capital Expenditures:				
Governmental Capital Project Funds	\$ 16,812,801	\$ 12,277,637	\$4,535,164	36.94%
Utility Capital Project Funds	1,400,000	1,620,000	(220,000)	-13.58%
Routine Capital Expenditures	8,968,877	7,855,031	1,113,846	14.18%
Total Capital Expenditures:	\$ 27,181,678	\$ 21,752,668	\$5,429,010	24.96%
Debt Service Fund – General	\$ 12,742,083	\$ 10,750,398	\$1,991,685	18.53%
Debt Service Fund - Utility	\$ 9,244,219	\$ 9,263,715	(\$ 19,496)	-0.21%
Total Budget:	\$139,621,785	\$132,892,379	\$6,729,406	5.06%

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 2020 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 2020 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 2020 Budget	City of Victoria's Comprehensive Plan				
		Land Use and Development	Mobility	Growth Capacity and Infrastructure	Economic Opportunity	Recreation and Amenities
Governmental Funds						
General Fund						
Administration	\$ 2,906,644	✓	✓	✓	✓	✓
Public Safety	30,800,950	✓	✓	✓		
Development	12,898,761	✓	✓	✓	✓	✓
Building Services	644,812			✓		✓
Recreation	5,960,105	✓	✓	✓		✓
Non-Departmental	1,200,812	✓	✓	✓	✓	✓
Total General Fund	\$ 54,412,084					
Special Revenue Funds	4,178,725	✓	✓	✓	✓	✓
Debt Service Fund	12,742,083		✓	✓	✓	
General Capital Project Fund	16,812,801		✓	✓	✓	
Total Governmental Funds	\$ 88,145,693					
Enterprise Funds						
Water/Wastewater Fund	\$ 28,995,391	✓		✓	✓	✓
700 Main Center Fund	205,875	✓	✓	✓	✓	✓
Community Center Fund	815,464			✓	✓	✓
Environmental Services Fund	5,386,325	✓	✓	✓	✓	✓
Softball Complex Fund	12,000			✓	✓	✓
Riverside Park Golf Course Fund	953,466			✓	✓	✓
Total Enterprise Funds	\$ 36,368,521					
Internal Service Funds	\$ 15,107,571	✓	✓	✓	✓	✓
Total Fiscal Year 2020 Budget	\$139,621,785					

Conclusion

The previous discussion provided an overview of the Fiscal Year 2020 budget and key changes from the Fiscal Year 2019 budget. The following sections of the budget document provide additional discussion of the approved budget by an overall financial summary and by fund.

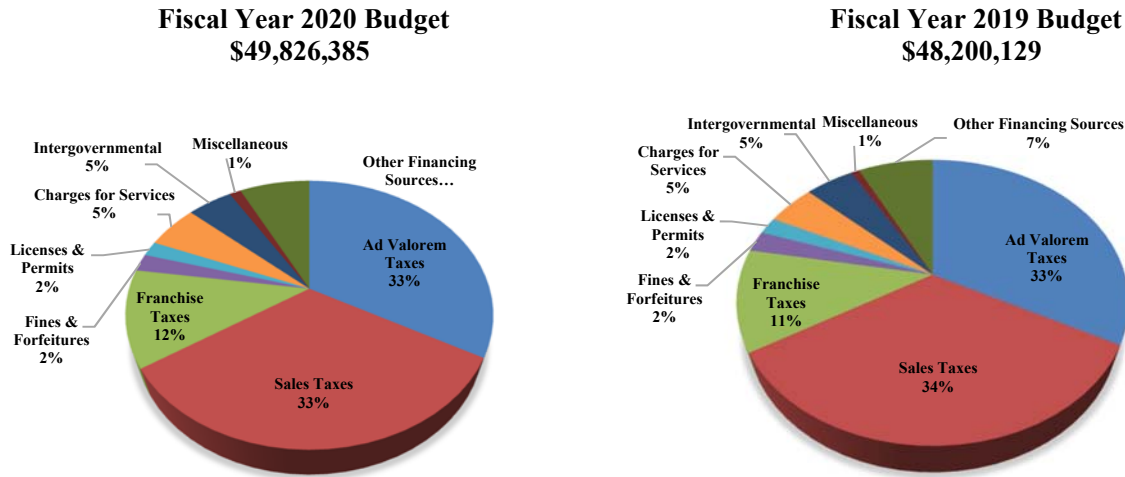


Budget Overview

General Fund

The General Fund accounts for operations of traditional governmental services as well as financial resources not required to be accounted for in other funds.

General Fund Sources of Funds



General Fund sources of funds for Fiscal Year 2020 Budget total \$49,826,385, an increase of 3.37% from Fiscal Year 2019 Budget. General Fund ad valorem taxes (33.1%), sales taxes (32.6%), and franchise taxes (11.6%) collectively represent 77.3% of General Fund sources of funds for Fiscal Year 2020, compared to 77.9% for the previous fiscal year. Note: The Fiscal Year 2019 included \$0 in one-time revenues; Fiscal Year 2020 includes \$579,821.

General Fund Sources of Funds Increases / Decreases from Fiscal Year 2019 Budget

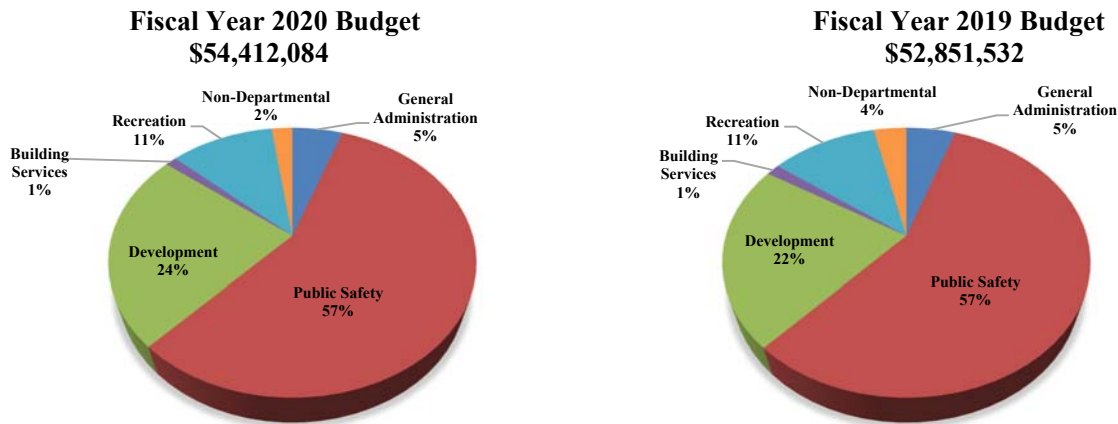
Revenue Source	FY 2020	% of Total	Change from FY 2019	% Change from FY 2019
Ad Valorem Taxes	\$16,471,139	33.06%	\$ 704,891	4.47% (1)
Sales Taxes	16,256,000	32.62%	-	0.00%
Franchise Taxes	5,800,877	11.64%	269,877	4.88% (2)
Fines & Forfeitures	1,049,000	2.10%	(86,800)	-7.64% (3)
Licenses & Permits	900,875	1.81%	(41,615)	-4.42% (4)
Charges for Services	2,685,175	5.40%	411,150	18.08% (5)
Intergovernmental	2,358,920	4.73%	53,570	2.32%
Miscellaneous	602,850	1.21%	203,362	50.91% (6)
Other Financing Sources	3,701,549	7.43%	111,821	3.12%
Total	\$49,826,385	100.00%	\$1,626,256	3.37%

- (1) Net taxable appraised values (after adjusting for frozen taxable property values) came in 4.57% higher than last year's appraised values, which resulted in a decrease in the effective tax rate by 02.64¢. A 97% collection rate is assumed, same as last year's, Fiscal Year 2020 M&O tax rate is 36.17¢, an increase of 0.20¢ from prior year.
- (2) The net variance is due to adjusting revenue accounts to current collection trends.
- (3) Fines and forfeiture revenue, mainly criminal & traffic violation revenue, is projected to decrease, due to current trend.



- (4) Licenses and permit revenue is projected to decrease, mainly the net result of liquor license and amusement permit revenue accounts being decreased based on current collection trends and local economy.
- (5) This variance is mainly due to the addition of the Ambulance Reimbursement Program, which was previously unbudgeted.
- (6) Variance is mainly due to an increase in interest income revenue, due to current trends and local economy.

General Fund Uses of Funds



General Fund uses of funds total \$54,412,084 for the Fiscal Year 2020 Budget, an increase of \$1,560,552 or 2.95% from the Fiscal Year 2019 Budget. If one-time expenditures were excluded from Fiscal Year 2020 and 2019, \$5,750,818 and \$4,941,791, respectively, Fiscal Year 2020 General Fund recurring uses of funds would total \$48,661,266 or 1.57% increase from Fiscal Year 2019 recurring uses of funds.

General Fund Uses of Funds **Increases / Decreases from Fiscal Year 2019 Budget**

General Fund Program	"With" Onetime Exp. FY 2020	% of Total	Change from FY 2019	% Change from FY 2019
General Administration	\$ 2,906,644	5.34%	\$ 148,984	5.40%
Public Safety	30,800,950	56.61%	897,127	3.00%
Development	12,898,761	23.71%	1,218,126	10.43%
Building Services	644,812	1.18%	(95,029)	-12.84%
Recreation	5,960,105	10.95%	28,355	0.48%
Non-Departmental	1,200,812	2.21%	(637,011)	-34.66%
Total	\$54,412,084	100.00%	\$1,560,552	2.95%
General Fund Program	"Without" Onetime Exp. FY 2020	% of Total	Change from FY 2019	% Change from FY 2019
General Administration	\$2,873,271	5.90%	\$124,811	4.54% (1)
Public Safety	28,524,025	58.62%	(103,839)	-0.36% (2)
Development	10,233,755	21.03%	647,554	6.76% (3)
Building Services	632,437	1.30%	(46,704)	-6.88% (4)
Recreation	5,250,966	10.79%	84,616	1.64% (5)
Non-Departmental	1,146,812	2.36%	45,087	4.09% (6)
Total	\$48,661,266 (7)	100.00%	\$751,525	1.57%



- (1) General Administration net increase of 4.54% is mainly due to the addition of one Assistant City Manager and the increase to the City's portion of health insurance (various departments).
- (2) Public Safety net decrease is mainly due to the jail contract (Police) and less vehicles (Fire) being purchased.
- (3) Development net increase is mainly due to the increase in Demolition Program (Code), purchase of less vehicles in FY 2020 (various departments), the addition of two Street Worker's and, an increase in Street Department's construction fund.
- (4) Building Services net decrease is mainly due to purchasing less vehicles (various departments).
- (5) Recreation increase is the net result of less capital items being purchased (Parks), increase in vehicle purchases (Parks) and an increase in building improvements (Library).
- (6) Non-Departmental net increase is mainly the result of an increase in TML insurance premiums.
- (7) Fiscal Year 2020 General Fund recurring budget excludes one-time uses of funds of \$5,750,818.

Special Revenue Funds

The Special Revenue Funds account for the accumulation and disbursement of restricted resources. Special Revenue Funds consist of the Motel Tax Fund, Convention & Visitors Bureau Fund, Emergency Management Fund, Auto Theft Grant Fund, Forfeiture Fund, Municipal Court Special Fund, Records Preservation Fund, GCRPC 911 Center Fund, Gulf Bend Task Force Fund, GCRAC Trauma Fund, MPO Fund, CDBG Fund, Fire Academy Fund and PEG Fund.

The Fiscal Year 2020 Special Revenue Funds sources of funds total \$4,447,504, a 2.52% or \$115,015 decrease from prior year. The decrease is the net result of a decrease in the Gulf Bend Task Force Fund, MPO Fund and an increase in the CDBG Fund.

The Fiscal Year 2020 Special Revenue Funds uses of funds total \$4,178,725, a 1.00% or \$41,403 increase from prior year. The net increase is mainly due to adding 33.3% of the new Assistant City Manager cost to the Motel Tax Fund.

General Debt Service Fund

The General Debt Service Fund accounts for the accumulation of resources for and the payment of general long-term debt principal and interest. Debt service sources of funds consist primarily of ad valorem taxes, and interest income; net increase of 18.60% or \$1,986,885 from the prior year (ad valorem tax revenue decreased 0.57% or \$53K, due to an decrease in the debt tax rate of 1.29¢).

The Fiscal Year 2020 General Obligation debt service will require a debt service tax rate of \$0.2498 per one hundred dollars of value, a decrease of \$0.0129. The beginning Fund Balance of \$1,094,813 and ending Fund Balance of \$1,022,760 which represents 8.59% and 8.03% of the 2020 projected debt service respectively.

The General Debt Service Fund annual debt service increased by 18.53% or \$1,991,685. The increase is mainly due to redeeming all of the Certificate of Obligation Bonds, Series 2011.

Governmental Capital Project Funds

The Governmental Capital Project Funds account for financial resources used for the acquisition or construction of major capital improvements, equipment, or facilities. Capital Project Funds consist of Funds 3035 and 3037. These funds are budgeted on a multi-year basis as the project expenditures normally cross over fiscal years. The budget presented includes new budgetary appropriations and no carry-over appropriations from prior year budget, for those projects that have not been completed or finalized.

The Fiscal Year 2020 Capital Project Funds sources of funds increased 14.4% or \$1.6 million, due to an increase in residential street projects. The Fiscal Year 2020 Governmental Capital Project Fund budgeted projects are listed below (*See Capital Improvement Program Section for more information*).



New Budgetary Appropriations:

• Fiscal Year 2020 Residential Street Construction Program	\$ 4,460,919
• Fiscal Year 2020 Street Maintenance Program	1,301,181
• Fiscal Year 2020 Street Thoroughfare Program	<u>6,666,238</u>
General Governmental Construction Fund Budget:	<u>\$12,428,338</u>

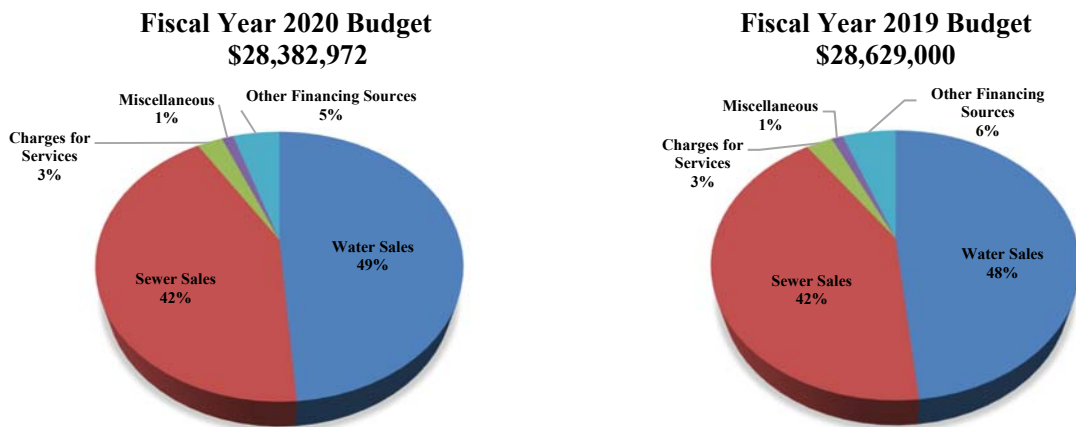
Enterprise Funds

The Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City is that the costs of providing the goods and services to the public will be financed through user charges. The Enterprise Funds of the City consist of the Water/Wastewater Fund, 700 Main Center Fund, Community Center Fund, Softball Complex Fund, Riverside Golf Course Fund and Environmental Services Fund.

Water/Wastewater Fund

The Water/Wastewater Fund was 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 service are accounted for in this fund, including, but not limited to, administration, maintenance, billing and collection, utility capital projects and financing debt service.

Water/Wastewater Fund Sources of Funds



Water/Wastewater Fund Sources of Funds
Increases / Decreases from Fiscal Year 2019 Budget

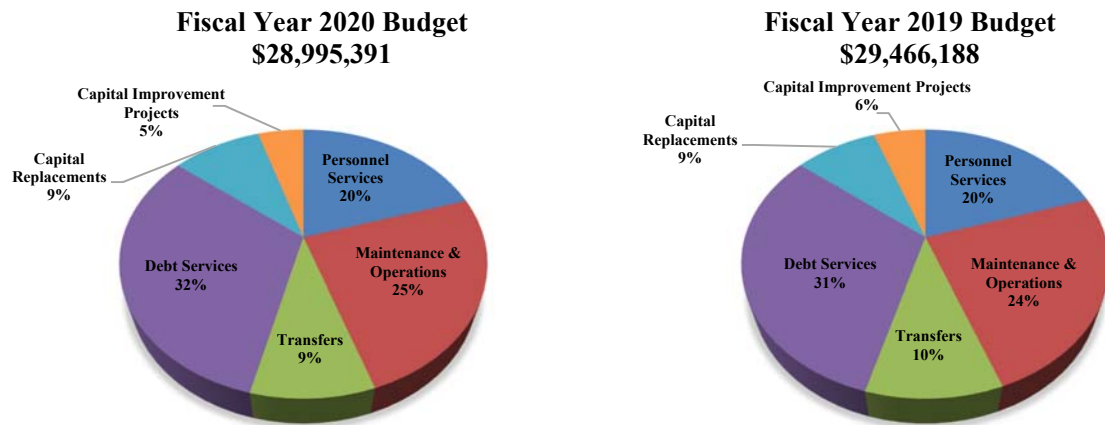
Revenue Source	FY 2020	% of Total	Change from FY 2019	% Change from FY 2019
<i>Operating Fund:</i>				
Water Sales	\$13,838,000	48.76%	\$ -	0.00%
Sewer Sales	12,038,000	42.41%	-	0.00%
Charges for Services	757,500	2.67%	(35,000)	-4.42% (1)
Miscellaneous	349,472	1.23%	8,972	2.63% (2)
Total Operating Fund	\$26,982,972	95.07%	(\$ 26,028)	-0.10%



Revenue Source	FY 2020	% of Total	Change from FY 2019	% Change from FY 2019
<i>Utility Capital Project Fund:</i>				
Other Financing Sources	1,400,000 (3)	4.93%	(220,000)	-13.58% (3)
Total	\$28,382,972	100.00%	(\$246,028)	-0.86%

- (1) The net decrease is mainly due to the decrease in industrial surcharges revenue account, due to current revenue trends.
- (2) The increase is due to the one-time transfer from Workers' Compensation Fund.
- (3) Other Financing Sources are used to fund the City's utility capital improvement program, which are accounted for within the Water/Wastewater Fund – Utility Capital Project Fund. The decrease of 13.58% is mainly due to a decrease in projects and no new debt planned for Fiscal Year 2020. Other Financing Sources are considered one-time source of funding, i.e. non-recurring revenue.

Water/Wastewater Fund Uses of Funds



Water/Wastewater Fund Uses of Funds

Increases / Decreases from Fiscal Year 2019 Budget

Program	"With" Onetime Exp. FY 2020	% of Total	Change from FY 2019	% Change from FY 2019
<i>Operating Fund</i>				
Personnel Services	\$ 5,849,191	20.17%	(\$ 49,993)	-0.85%
Maintenance & Operations	7,128,915	24.59%	(32,094)	-0.45%
Transfers	2,638,900	9.10%	(319,334)	-10.79%
Debt Services	9,244,219	31.88%	(19,496)	-0.21%
Capital Replacements	2,734,166	9.43%	170,120	6.63%
Total Operating Fund	\$27,595,391	95.17%	(\$250,797)	-0.90%
Utility Capital Project Fund	1,400,000	4.83%	(220,000)	-13.58%
Total	\$28,995,391	100.00%	(\$470,797)	-1.60%
Program	"Without" Onetime Exp. FY 2020	% of Total	Change from FY 2019	% Change from FY 2019
<i>Operating Fund:</i>				
Personnel Services	\$ 5,849,191	21.22%	(\$ 49,993)	-0.85% (1)
Maintenance & Operations	6,366,371	23.10%	3,231	0.05%
Transfers	2,624,900	9.52%	-	0.00%



Program	"Without" Onetime Exp. FY 2020	% of Total	Change from FY 2019	% Change from FY 2019
Debt Services	9,244,219	33.54%	(19,496)	-0.21%
Capital Replacements	2,076,841	7.54%	85,695	4.30% (2)
Total Operating Fund	\$26,161,522	94.92%	\$ 19,437	0.07%
Utility Capital Project Fund	1,400,000	5.08%	(220,000)	-13.58% (3)
Total	\$27,561,522(4)	100.00%	(\$200,563)	-0.72%

- (1) Decrease is mainly due to a decrease in City Health Plan participants (various departments).
- (2) Increase is mainly the result of increase to the Machinery and Equipment line for \$170K.
- (3) Decrease is mainly due to less funds needed per the Capital Improvement Program 5-Year Program.
- (4) The Water/Wastewater Fund 2020 Budget excludes \$1,433,869 of one-time uses of funds, all non-recurring operating expenses.

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.

Fiscal Year 2020 revenue budget is, \$151,400, a decrease of \$250, or 0.2%; and, the Fiscal Year 2020 expense budget, \$205,875, an increase of \$65,023, or 46.2%, compared to prior year. The increase is mainly due to one-time expenses of \$75,750 in Building Improvements.

Community Center Fund

The Community Center Fund was established to account for all transactions generated by operations of the City Community Center Complex. Revenue includes usage fees and transfers from Motel Tax Fund. Expenses include all maintenance and operation and capital outlays of the Community Center Complex.

Fiscal Year 2020 Community Center Fund budgeted revenue, \$443,900, decreased by \$272,775, mainly due to no funds being transferred from Motel Tax Fund for operations, a decrease of \$300,000, compared to prior year. The Fiscal Year 2020 expense budget, \$815,464, increased by \$197,112, compared to prior year, mainly due to an increase in building improvements.

Softball Complex Fund

The Softball Complex Fund was established to account for all transactions generated from renting the City's Softball Complex concession stand.

The Fiscal Year 2020 Softball Complex Fund budgeted revenue, \$12,000, is the same level as the prior year. The Softball Complex Fund 2020 expense budget, \$12,000, the same level as prior year.

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 60 years.

The Fiscal Year 2020 Riverside Park Golf Course Fund budgeted revenue is \$881,786, a decrease of \$85,700, from prior year; this is due to current trend. The Riverside Park Golf Course Funds 2020 expense budget, \$953,466, a decrease of \$21,821, from prior year; decrease is mainly due to less building improvements budgeted in Fiscal Year 2020.

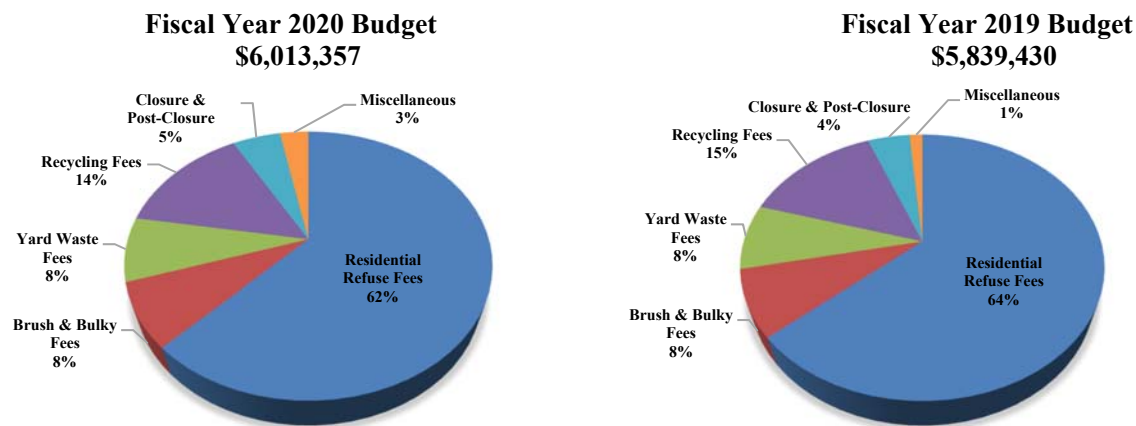


Environmental Services Fund

The City operates residential solid waste, recycling, brush and bulky, and yard waste collection services; and, owns and operates a landfill that services all public and private haulers within the County. Since Fiscal Year 1993, the City has been contracting out the management of the landfill to a private operator. The Environmental Services Fund consists of the Operating Fund and Closure & Post Closure Fund.

The Operating Fund accounts for all financial operations of the Residential, Brush & Bulky, Yard Waste, Recycling Collection Services, Administration, and Non-Departmental. The Closure & 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).

Environmental Services Fund Sources of Funds



Environmental Service Fund Sources of Funds **Increases / Decreases from Fiscal Year 2019 Budget**

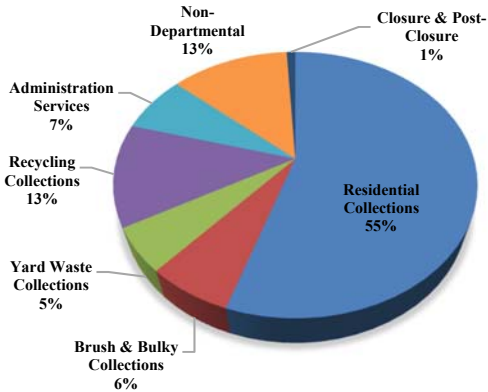
Revenue Source	FY 2020	% of Total	Change from FY 2019	% Change from FY 2019
<i>Operating Fund:</i>				
Residential Refuse Fees	\$3,743,000	62.24%	\$ 28,000	0.75% (1)
Brush & Bulky Fees	462,500	7.69%	(7,600)	-1.62% (2)
Yard Waste Fees	466,000	7.75%	2,800	0.60% (1)
Recycling Fees	855,300	14.22%	6,670	0.79% (1)
Miscellaneous	181,357	3.02%	101,357	126.70% (1)
Total Operating Fund	\$5,708,157	94.92%	\$131,227	2.35%
<i>Closure & Post-Closure Fund:</i>				
Closure & Post-Closure Fees	305,200	5.08%	42,700	16.27% (3)
Total	\$6,013,357	100.00%	\$173,927	2.98%

- (1) Variance is due to adjusting revenue accounts to current trends; no increase in service fees for FY 2020.
- (2) Variance is due to a decrease in brush & bulky variable fees.
- (3) This variance is due to an increase in interest income.

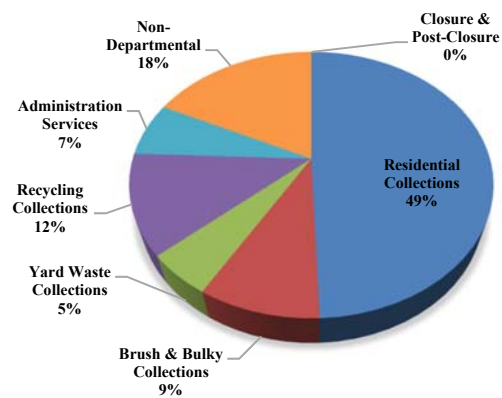


Environmental Services Fund Uses of Funds

**Fiscal Year 2020 Budget
\$5,386,325**



**Fiscal Year 2019 Budget
\$5,628,348**



Environmental Services Fund Uses of Funds Increases / Decreases from Fiscal Year 2019 Budget

Program	<i>"With"</i> Onetime Exp. FY 2020	% of Total	Change from FY 2019	% Change from FY 2019
<i>Operating Fund</i>				
Residential Collections	\$2,968,998	55.12%	\$188,562	6.78%
Brush & Bulky Collections	347,086	6.44%	(163,011)	-31.96%
Yard Waste Collections	285,400	5.30%	1,332	0.47%
Recycling Collections	671,144	12.46%	(10,825)	-1.59%
Administration Services	383,046	7.11%	12,252	3.30%
Non-Departmental	680,651	12.64%	(320,333)	-32.00%
Total Operating Fund	\$5,336,325	99.07%	(\$292,023)	-5.19%
Closure & Post-Closure	50,000	0.93%	50,000	100.00%
Total	\$5,386,325	100.00%	(\$242,023)	-4.30%
Program	<i>"Without"</i> Onetime Exp. FY 2020	% of Total	Change from FY 2019	% Change from FY 2019
<i>Operating Fund</i>				
Residential Collections	\$2,193,419	48.25%	\$ 64,788	3.04% (1)
Brush & Bulky Collections	347,086	7.64%	864	0.25% (1)
Yard Waste Collections	285,400	6.28%	1,332	0.47% (1)
Recycling Collections	664,144	14.61%	(11,025)	-1.63% (1)
Administration Services	383,046	8.43%	16,252	4.43% (2)
Non-Departmental	672,651	14.79%	5,000	0.75%
Total Operating Fund	\$4,545,746	100.00%	\$77,211	1.73%
Closure & Post-Closure	-	0.00%	-	0.00%
Total	\$4,545,746 (3)	100.00%	\$77,211	1.73%

- (1) The variance is mainly due to tipping fees due to current trends.
- (2) The variance is mainly due to the Contract Labor line for the Outfall Clean-Up Program.
- (3) Fiscal Year 2020 Environmental Services Fund recurring budget, excludes one-time uses of funds of \$840,579.



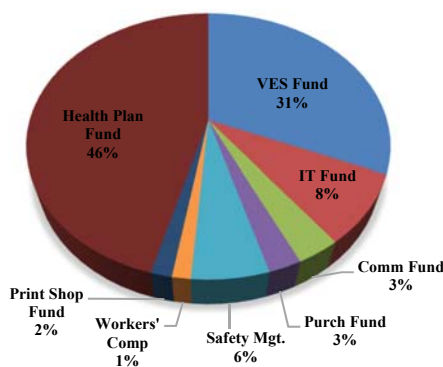
Internal Service Funds

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. Internal Service Funds consist of the following funds:

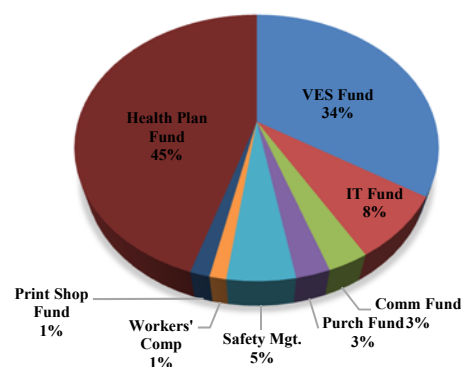
- *Vehicle & Equipment Services Fund* – accounts for the cost of operating a centralized maintenance facility for all City-owned automotive equipment.
- *Information Technology Fund* – accounts for the cost of operating centralized electronic data processing services for all City departments.
- *Communications Fund* – accounts for the cost of operating a centralized maintenance facility for all City-owned communication and emergency equipment.
- *Purchasing Fund* – accounts for the cost of operating a centralized purchasing and warehouse service for all City departments.
- *Print Shop Fund* – accounts for the cost of operating a centralized print shop for City and County of Victoria departments.
- *Safety Management Fund* – accounts for the cost of operating a centralized safety management service; all liability claims made against the City; and, all casualty/liability insurance for all City departments.
- *Workers' Compensation Fund* – accounts for all financial transactions associated to a self-insured workers' compensation plan for City employees.
- *Health Plan Fund* – accounts for all financial transactions associated to a self-insured health insurance plan for City employees, employees' dependents and retirees.

Internal Service Funds Sources of Funds

**Fiscal Year 2020 Budget
\$15,571,721**



**Fiscal Year 2019 Budget
\$16,870,975**





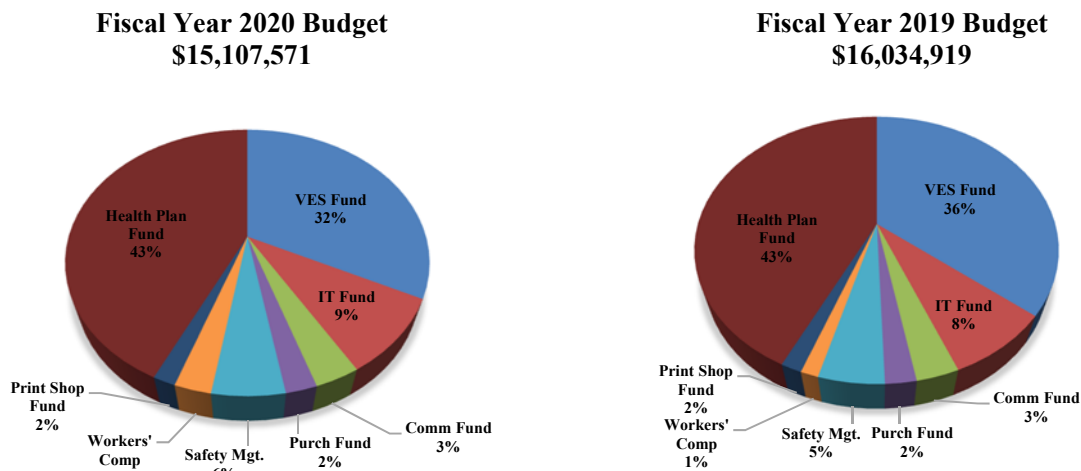
Internal Service Funds Sources of Funds
Increases / Decreases from Fiscal Year 2019 Budget

Internal Service Funds	With Onetime Rev. FY 2020	% of Total	Change from FY 2019	% Change from FY 2019
Vehicle & Equip. Serv. Fund	\$ 4,890,754	31.41%	(\$ 818,086)	-14.33%
Information Technology Fund	1,304,498	8.38%	2,300	0.18%
Communications Fund	508,540	3.26%	(4,382)	-0.85%
Purchasing Fund	384,848	2.47%	(45,816)	-10.64%
Safety Management Fund	893,570	5.74%	41,070	4.82%
Workers' Compensation Fund	213,900	1.37%	7,040	3.40%
Print Shop Fund	244,184	1.57%	(1,500)	-0.61%
Health Plan Fund	7,131,427	45.80%	(479,880)	-6.30%
Total	\$15,571,721	100.00%	(\$1,299,254)	-7.70%

Internal Service Funds	Without Onetime Rev. FY 2020	% of Total	Change from FY 2019	% Change from FY 2019
Vehicle & Equip. Serv. Fund	\$ 3,782,311	26.15%	(\$ 135,581)	-3.46% (1)
Information Technology Fund	1,304,498	9.02%	2,300	0.18%
Communications Fund	508,540	3.51%	(4,382)	-0.85%
Purchasing Fund	384,848	2.66%	(45,816)	-10.64% (2)
Safety Management Fund	893,570	6.18%	41,070	4.82% (3)
Workers' Compensation Fund	213,900	1.48%	7,040	3.40% (4)
Print Shop Fund	244,184	1.69%	(1,500)	-0.61%
Health Plan Fund	7,131,427	49.31%	(253,500)	-3.34% (5)
Total	\$14,463,278 (6)	100.00%	(\$390,369)	-2.63%

- (1) Excluding Fiscal Year 2020 and 2019 one-time internal service charges, \$1.1M and \$1.8M, respectively, the Fiscal Year 2020 Vehicle & Equipment Services Fund recurring revenue budget is lower than last year's budget, due to a decrease in internal-service charges.
- (2) The variance is mainly due to a decrease in internal-service charges.
- (3) The variance is due to an increase in various insurance premiums.
- (4) The variance is mainly due to the increase in interest rate, due to current trends; the City maintains a self-funded Workers' Compensation Fund.
- (5) The variance is mainly due to less employees electing City health coverage.
- (6) Fiscal Year 2020 Internal Services Funds recurring revenue, excludes one-time sources of funds of \$1,108,443.

Internal Service Funds Uses of Funds





Internal Service Funds Uses of Funds
Increases / Decreases from Fiscal Year 2019 Budget

Internal Service Funds	With Onetime Exp. FY 2020	% of Total	Change from FY 2019	% Change from FY 2019
Vehicle & Equip. Serv. Fund	\$ 4,886,029	32.34%	(\$855,657)	-14.90%
Information Technology Fund	1,384,288	9.17%	83,758	6.44%
Communications Fund	509,465	3.37%	(2,123)	-0.41%
Purchasing Fund	353,189	2.34%	(16,469)	-4.46%
Safety Management Fund	817,512	5.41%	34,625	4.42%
Workers' Compensation Fund	415,500	2.75%	202,500	95.07%
Print Shop Fund	255,688	1.69%	3,478	1.38%
Health Plan Fund	6,485,900	42.93%	(377,460)	-5.50%
Total	\$15,107,571	100.00%	(\$927,348)	-5.78%
Internal Service Funds	Without Onetime Exp. FY 2020	% of Total	Change from FY 2019	% Change from FY 2019
Vehicle & Equip. Serv. Fund	\$ 4,886,029	32.51%	(\$ 855,657)	-14.90% (1)
Information Technology Fund	1,307,486	8.70%	6,956	0.53% (2)
Communications Fund	509,465	3.39%	(2,123)	-0.41%
Purchasing Fund	351,189	2.34%	(18,469)	-5.00% (3)
Safety Management Fund	817,512	5.44%	34,625	4.42% (4)
Workers' Compensation Fund	415,50	2.76%	202,500	95.07% (5)
Print Shop Fund	255,688	1.70%	5,878	2.35% (6)
Health Plan Fund	6,485,900	43.16%	(377,460)	-5.50% (7)
Total	\$15,028,769(8)	100.00%	(\$1,003,750)	-6.26%

- (1) Excluding Fiscal Year 2020 and 2019 one-time expenses, \$0K and \$0K, respectively, the Fiscal Year 2020 Vehicle & Equipment Services Fund recurring expense budget decrease, is mainly due to purchasing/replacing less vehicles.
- (2) Excluding Fiscal Year 2020 and 2019 one-time expenses, \$77K and \$0K, respectively, the Fiscal Year 2020 Information Technology Fund recurring expense budget decreased, mainly due to equipment being installed when delivered.
- (3) The decrease is mainly due to the retirement of two employees and new hires starting at different rate.
- (4) Variance is due to various insurance premium increase.
- (5) The net increase is mainly due to the transfer of \$200K to other funds as return of excess working capital.
- (6) Variance is mainly due to additional employees participating in the City's health plan.
- (7) The net decrease is mainly due to an increase in the City's portion to health care premiums for employees participating in the City's Health Plan.
- (8) Fiscal Year 2020 Internal Services Fund recurring expense, excludes one-time uses of funds of \$78,802. In comparing Fiscal Year 2020 Internal Services Fund recurring revenue to recurring expense, recurring expense is exceeding recurring revenue by \$565K - this difference is being funded with Internal Services Fund working capital balance while maintaining a stable year-end working capital balance, per City policy.



**CITY OF VICTORIA, TEXAS
COMBINED SUMMARY OF REVENUE, EXPENDITURES,
AND FUND BALANCES FOR GOVERNMENTAL FUNDS
FOR FISCAL YEARS 2018-2019 AND 2019-2020**

	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
BEGINNING FUND BALANCE - AS OF OCTOBER 1,	\$ 18,035,874	\$ 2,864,533	\$ 1,094,813	\$ 10,703,812	\$ 9,265,423	\$ 93,896	\$ 1,433,460	\$ 9,043,615	\$ 1,000	\$ 314,836
REVENUES FY 20-19:										
Taxes	\$ 38,528,016	\$ 1,950,000	\$ 9,343,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and Forfeitures	1,049,000	-	-	-	-	-	-	-	-	-
Licenses and Permits	900,875	-	-	-	-	-	-	-	-	-
Charges for Services	2,685,175	170,036	-	-	757,500	-	270,000	59,000	-	150,000
Intergovernmental	2,358,920	1,517,870	3,226,463	9,274,788	-	-	-	-	-	-
Water Sales	-	-	-	-	13,838,000	-	-	-	-	-
Sewer Rent	-	-	-	-	12,038,000	-	-	-	-	-
Garbage Fees	-	-	-	-	-	-	-	3,442,000	-	-
Extra Cart Fees	-	-	-	-	-	-	-	301,000	-	-
Recycling Collection Fees	-	-	-	-	-	-	-	855,300	-	-
Brush & Bulky Collection Fee	-	-	-	-	-	-	-	462,500	-	-
Yard Waste Collection Fee	-	-	-	-	-	-	-	466,000	-	-
Rent	-	-	-	-	-	151,400	-	7,200	12,000	-
Interfund Charges - Fees	-	-	-	-	-	-	-	-	-	-
Outside Charges - Fees	-	-	-	-	-	-	-	-	-	-
Health-City's Fee:	-	-	-	-	-	-	-	-	-	-
Health-Employee's Fees	-	-	-	-	-	-	-	-	-	-
Health-Retiree's Fees	-	-	-	-	-	-	-	-	-	-
Dental-City's Fee:	-	-	-	-	-	-	-	-	-	-
Dental-Employee's Fees	-	-	-	-	-	-	-	-	-	-
Dental-Retiree's Fees	-	-	-	-	-	-	-	-	-	-
Miscellaneous	602,850	72,032	100,000	275,000	349,472	-	23,900	134,000	-	-
Other Financing Sources	3,701,549	737,566	-	3,762,100	1,400,000	-	150,000	286,357	-	24,000
Golf Fees	-	-	-	-	-	-	-	-	-	707,786
TOTAL REVENUES	\$ 49,826,385	\$ 4,447,504	\$ 12,670,030	\$ 13,311,888	\$ 28,382,972	\$ 151,400	\$ 443,900	\$ 6,013,357	\$ 12,000	\$ 881,786
TOTAL AVAILABLE RESOURCES	\$ 67,862,259	\$ 7,312,037	\$ 13,764,843	\$ 24,015,700	\$ 37,648,395	\$ 245,296	\$ 1,877,360	\$ 15,056,972	\$ 13,000	\$ 1,196,622
EXPENDITURES FY 20-19:										
Personnel Services	\$ 33,835,784	\$ 819,815	\$ -	\$ -	\$ 5,849,191	\$ -	\$ 339,552	\$ 1,316,787	\$ -	\$ 548,078
Maintenance & Operations	13,351,051	744,864	-	158,000	7,128,915	114,995	255,912	2,833,331	-	405,388
Capital Outlay	3,278,149	546,700	-	12,428,338	4,134,166	75,750	196,200	453,040	-	-
Special Projects	-	1,219,780	-	-	-	-	-	-	-	-
Debt Service	-	-	12,742,083	-	9,244,219	-	-	-	-	-
Transfers	3,947,100	847,566	-	4,226,463	2,638,900	15,130	23,800	783,167	12,000	-
TOTAL EXPENDITURES	\$ 54,412,084	\$ 4,178,725	\$ 12,742,083	\$ 16,812,801	\$ 28,995,391	\$ 205,875	\$ 815,464	\$ 5,386,325	\$ 12,000	\$ 953,466
ENDING FUND BALANCE - AS OF SEPTEMBER 30,	\$ 13,450,175	\$ 3,133,312	\$ 1,022,758	\$ 7,202,899	\$ 8,653,004	\$ 39,421	\$ 1,061,896	\$ 9,670,647	\$ 1,000	\$ 243,156



INTERNAL SERVICE FUNDS												
VES FUND	IT FUND	COMMUNICATION FUND	PURCHASING FUND	SAFETY MGMT FUND	WORKERS' COMP FUND	PRINT SHOP FUND	HEALTH PLAN FUND	FY 2020 TOTAL	FY 2019 TOTAL	INCREASE / (DECREASE)	% CHNG	
\$ 405,553	\$ 302,827	\$ 292,728	\$ 153,683	\$ 45,503	\$ 468,914	\$ 67,929	\$ 1,892,346	\$ 56,480,745	\$ 46,660,576	\$ 9,820,169	21.05%	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,821,583	\$ 48,848,367	\$ 973,216	1.99%	
-	-	-	-	-	-	-	-	1,049,000	1,135,800	(86,800)	-7.64%	
-	-	-	-	-	-	-	-	900,875	942,490	(41,615)	-4.42%	
-	-	-	-	-	-	-	-	4,091,711	3,654,280	437,431	11.97%	
-	-	-	-	-	-	-	-	16,378,041	14,732,902	1,645,139	11.17%	
-	-	-	-	-	-	-	-	13,838,000	13,838,000	-	0.00%	
-	-	-	-	-	-	-	-	12,038,000	12,038,000	-	0.00%	
-	-	-	-	-	-	-	-	3,442,000	3,427,000	15,000	0.44%	
-	-	-	-	-	-	-	-	301,000	288,000	13,000	4.51%	
-	-	-	-	-	-	-	-	855,300	848,630	6,670	0.79%	
-	-	-	-	-	-	-	-	462,500	470,100	(7,600)	-1.62%	
-	-	-	-	-	-	-	-	466,000	463,200	2,800	0.60%	
-	-	-	-	-	-	-	-	170,600	168,150	2,450	1.46%	
4,560,392	1,296,198	95,790	358,584	892,320	205,000	238,184	-	7,646,468	8,503,081	(856,613)	-10.07%	
295,462	-	224,454	64	-	-	6,000	-	525,980	510,078	15,902	3.12%	
-	-	-	-	-	-	-	3,542,004	3,542,004	3,487,020	54,984	1.58%	
-	-	-	-	-	-	-	1,409,200	1,409,200	1,824,672	(415,472)	-22.77%	
-	-	-	-	-	-	-	320,000	320,000	347,059	(27,059)	-7.80%	
-	-	-	-	-	-	-	79,173	79,173	81,203	(2,030)	-2.50%	
-	-	-	-	-	-	-	263,450	263,450	303,603	(40,153)	-13.23%	
-	-	-	-	-	-	-	33,600	33,600	30,700	2,900	9.45%	
34,900	8,300	2,400	26,200	1,250	8,900	-	204,000	1,843,204	1,409,812	433,392	30.74%	
-	-	185,896	-	-	-	-	1,280,000	11,527,468	11,284,143	243,325	2.16%	
-	-	-	-	-	-	-	-	707,786	790,986	(83,200)	-10.52%	
\$ 4,890,754	\$ 1,304,498	\$ 508,540	\$ 384,848	\$ 893,570	\$ 213,900	\$ 244,184	\$ 7,131,427	\$ 131,712,943	\$ 129,427,276	\$ 2,285,667	1.77%	
\$ 5,296,307	\$ 1,607,325	\$ 801,268	\$ 538,531	\$ 939,073	\$ 682,814	\$ 312,113	\$ 9,023,773	\$ 188,193,688	\$ 176,087,852	\$ 12,105,836	6.87%	
\$ 104,503	\$ 697,176	\$ 8,452	\$ 176,630	\$ 102,768	\$ -	\$ 109,767	\$ -	\$ 43,908,503	\$ 43,837,051	\$ 71,452	0.16%	
3,178,856	608,810	501,013	173,859	713,544	215,500	145,921	6,485,900	37,015,859	36,975,606	40,253	0.11%	
1,602,670	78,302	-	2,700	1,200	-	-	-	22,797,215	20,342,186	2,455,029	12.07%	
-	-	-	-	-	-	-	-	1,219,780	1,102,069	117,711	10.68%	
-	-	-	-	-	-	-	-	21,986,302	20,014,113	1,972,189	9.85%	
-	-	-	-	-	200,000	-	-	12,694,126	10,621,354	2,072,772	19.52%	
\$ 4,886,029	\$ 1,384,288	\$ 509,465	\$ 353,189	\$ 817,512	\$ 415,500	\$ 255,688	\$ 6,485,900	\$ 139,621,785	\$ 132,892,379	\$ 6,729,406	5.06%	
\$ 410,279	\$ 223,037	\$ 291,802	\$ 185,342	\$ 121,561	\$ 267,314	\$ 56,425	\$ 2,537,873	\$ 48,571,903	\$ 43,195,473	\$ 5,376,430		



All Funds Summary of Revenues and Expenditures



**COMBINED SUMMARY OF REVENUE, EXPENDITURES,
AND FUND BALANCES / WORKING CAPITAL
FOR FISCAL YEARS 2018-2019 AND 2019-2020**

BEGINNING FUND BALANCES/WORKING CAPITAL BY FUND					
Fund	FISCAL YEAR 2016-2017 ACTUAL	FISCAL YEAR 2017-2018 ACTUAL	FISCAL YEAR 2018-19 BUDGET	FISCAL YEAR 2018-19 PROJECTED	FISCAL YEAR 2019-20 BUDGET
General Fund	\$ 16,655,354	\$ 16,262,367	\$ 14,759,426	\$ 16,424,535	\$ 17,920,951
Special Revenue Fund	1,426,998	1,734,261	1,299,182	1,761,103	2,153,366
Debt Service Fund	1,093,522	1,146,764	1,057,457	1,146,765	1,087,736
Capital Project Fund	7,260,327	2,335,567	927,736	3,390,107	10,703,812
Water/Wastewater Fund	18,703,056	24,723,874	13,288,395	16,188,981	10,823,469
700 Main Center Fund	65,315	71,350	50,513	71,340	93,896
Community Center Fund	1,122,599	1,101,579	940,047	1,096,240	1,211,421
Environmental Services Fund	7,312,953	8,326,063	8,019,410	8,279,296	8,647,984
Softball Complex Fund	-	1,000	1,000	1,000	1,000
Riverside Park Golf Course Fund	-	-	265,351	281,131	345,653
Vehicle & Equipment Services Fund	689,916	675,703	595,465	675,898	638,296
Information Technology fund	413,135	363,627	263,257	362,774	200,676
Communications Fund	232,809	227,017	195,157	227,018	224,736
Purchasing Fund	73,509	55,280	52,747	57,953	64,285
Safety Management Fund	49,921	13,692	38,538	14,935	745
Workers' Compensation Fund	(55,039)	139,791	91,324	209,251	355,471
Print Shop Fund	77,426	36,157	69,534	70,894	68,026
Health Plan Fund	4,071,718	2,881,007	3,272,154	2,880,973	2,097,510
COMBINED FUND TOTAL	\$ 59,193,519	\$ 60,095,099	\$ 45,186,693	\$ 53,140,194	\$ 56,639,033



**COMBINED SUMMARY OF REVENUE, EXPENDITURES,
AND FUND BALANCES / WORKING CAPITAL
FOR FISCAL YEARS 2018-2019 AND 2019-2020**

REVENUE BY FUND					
	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR
	2016-2017	2017-2018	2018-19	2018-19	2019-20
Fund	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
General Fund	\$ 47,396,175	\$ 50,955,106	\$ 48,200,129	\$ 49,457,836	\$ 49,826,385
Special Revenue Fund	4,258,481	4,628,026	4,563,615	4,788,049	4,447,504
Debt Service Fund	11,059,530	36,065,100	10,683,145	10,683,189	12,670,030
Capital Project Fund	5,226,887	5,743,689	12,794,267	33,139,168	13,311,888
Water/Wastewater Fund	41,195,514	32,633,325	28,629,000	28,689,924	28,382,972
700 Main Center Fund	151,437	151,730	151,650	151,400	151,400
Community Center Fund	755,233	752,125	716,675	746,604	443,900
Environmental Services Fund	5,773,988	5,789,942	5,839,430	5,994,529	6,013,357
Softball Complex Fund	12,000	10,000	12,000	12,000	12,000
Riverside Park Gold Course Fund	-	885,642	967,486	866,786	881,786
Vehicle & Equipment Services Fund	4,147,934	5,146,747	5,708,840	5,982,006	4,890,754
Information Technology fund	1,197,998	1,204,810	1,302,198	1,303,998	1,304,498
Communications Fund	538,601	513,827	512,922	519,390	508,540
Purchasing Fund	336,027	354,900	430,664	448,009	384,848
Safety Management Fund	695,736	762,815	852,500	850,400	893,570
Workers' Compensation Fund	413,340	382,292	206,860	213,900	213,900
Print Shop Fund	210,941	206,950	245,684	244,184	244,184
Health Plan Fund	6,675,901	6,601,884	7,611,307	7,791,230	7,131,427
COMBINED FUND TOTAL	\$ 130,045,723	\$ 152,788,910	\$ 129,428,372	\$ 151,882,603	\$ 131,712,943

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

ONE TIME REVENUES

General Fund	\$ 503,949	\$ 32,891	\$ -	\$ 500,000	\$ 579,821
Water/Wastewater Fund	-	248,225	236,000	328,945	157,822
Environmental Services Fund	105,000	-	-	-	62,357
	\$ 608,949	\$ 281,116	\$ 236,000	\$ 828,945	\$ 800,000



**COMBINED SUMMARY OF REVENUE, EXPENDITURES,
AND FUND BALANCES / WORKING CAPITAL
FOR FISCAL YEARS 2018-2019 AND 2019-2020**

EXPENDITURES BY FUND					
Fund	FISCAL YEAR 2016-2017 ACTUAL	FISCAL YEAR 2017-2018 ACTUAL	FISCAL YEAR 2018-19 BUDGET	FISCAL YEAR 2018-19 PROJECTED	FISCAL YEAR 2019-20 BUDGET
General Fund	\$ 47,789,162	\$ 46,503,739	\$ 52,851,532	\$ 52,300,168	\$ 54,412,084
Special Revenue Fund	3,951,218	3,765,084	4,137,322	4,429,387	4,178,725
Debt Service Fund	11,006,288	36,073,712	10,750,398	10,726,530	12,742,083
Capital Project Fund	10,151,647	6,236,324	12,277,181	25,825,462	16,812,801
Water/Wastewater Fund	35,174,696	26,477,919	27,846,188	31,632,175	28,995,391
700 Main Center Fund	145,402	151,741	140,852	128,843	205,875
Community Center Fund	776,253	543,012	618,352	616,719	815,464
Environmental Services Fund	4,760,878	5,077,029	5,628,348	5,933,106	5,386,325
Softball Complex Fund	11,000	10,000	12,000	12,000	12,000
Riverside Park Gold Course Fund	-	815,796	975,287	902,927	953,466
Vehicle & Equipment Services Fund	4,162,147	5,216,408	5,741,686	5,964,025	4,886,029
Information Technology fund	1,247,506	1,294,592	1,300,530	1,274,641	1,384,288
Communications Fund	544,393	464,729	511,588	498,864	509,465
Purchasing Fund	354,256	354,135	369,658	356,366	353,189
Safety Management Fund	731,965	779,294	782,887	802,699	817,512
Workers' Compensation Fund	218,510	106,315	213,000	230,214	415,500
Print Shop Fund	252,210	205,688	252,210	247,965	255,688
Health Plan Fund	7,866,612	7,783,445	6,863,360	7,598,296	6,485,900
COMBINED FUND TOTAL	\$ 129,144,144	\$ 141,858,962	\$ 131,272,379	\$ 149,480,387	\$ 139,621,785

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

ONE TIME EXPENSE

General Fund	\$ 1,965,554	\$ 2,366,497	\$ 4,945,520	\$ 4,752,459	\$ 5,750,818
Special Revenue Fund	-	8,682	77,500	54,923	75,000
Water/Wastewater Fund	1,063,822	3,565,838	1,704,103	1,389,726	1,433,869
700 Main Center Fund	-	32,891	-	-	75,750
Community Center Fund	123,795	3,855	-	-	2,000
Environmental Services Fund	915,550	1,185,309	1,159,813	780,580	905,579
Riverside Park Golf Course Fund	-	-	8,000	2,213	-
Vehicle & Equipment Services Fund	-	1,244	-	-	-
Information Technology Fund	-	38,239	-	-	76,802
Communications Fund	28,220	1,244	-	-	-
Purchasing Fund	-	3,731	-	-	2,000
Safety Management Fund	-	2,487	-	-	-
Worker' Compensation Fund	-	-	-	-	200,000
Print Shop Fund	-	2,487	2,400	2,335	-
	\$ 4,096,941	\$ 7,212,504	\$ 7,897,336	\$ 6,982,236	\$ 8,521,818

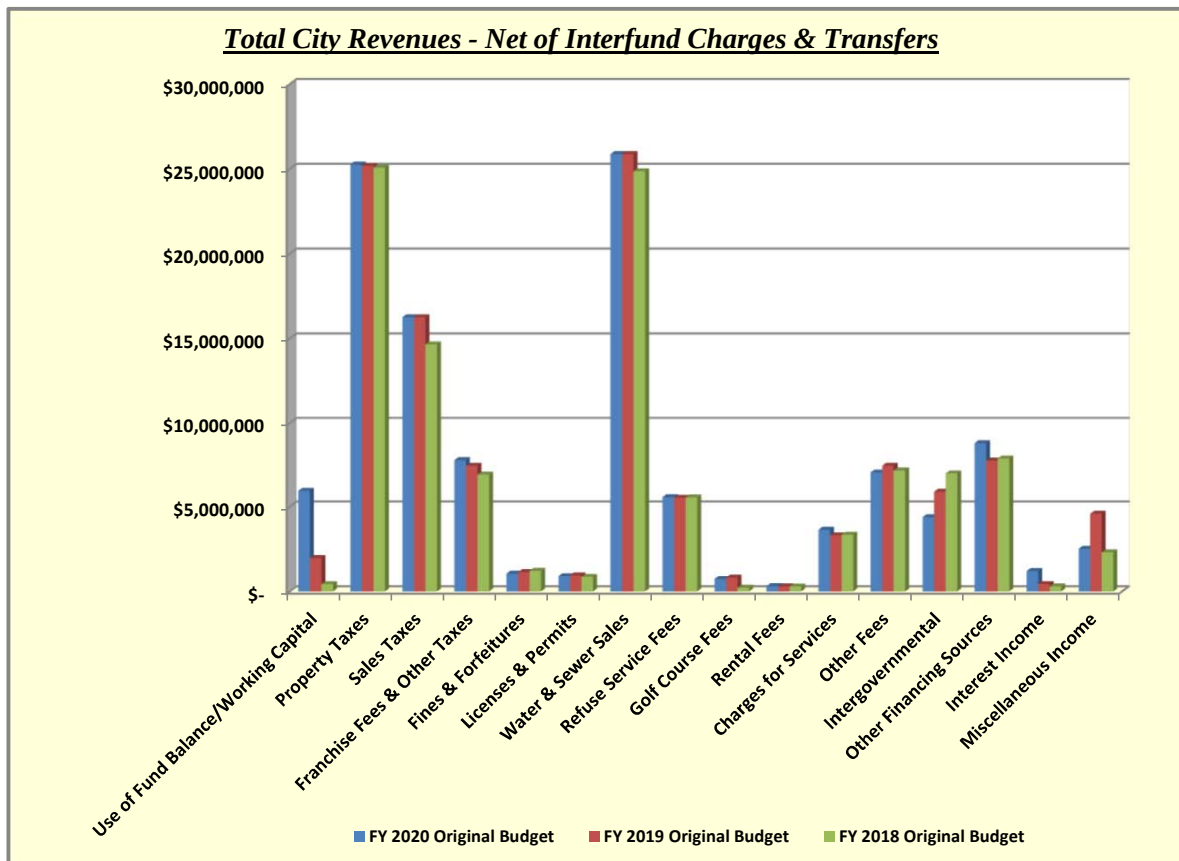


**COMBINED SUMMARY OF REVENUE, EXPENDITURES,
AND FUND BALANCES / WORKING CAPITAL
FOR FISCAL YEARS 2018-2019 AND 2019-2020**

ENDING FUND BALANCES/WORKING CAPITAL BY FUND					
	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR
	2016-2017	2017-2018	2018-19	2018-19	2019-20
Fund	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
General Fund	\$ 16,262,367	\$ 20,713,734	\$ 10,108,023	\$ 13,582,203	\$ 13,335,252
Special Revenue Fund	1,734,261	2,597,203	1,725,475	2,119,765	2,422,145
Debt Service Fund	1,146,764	1,138,152	990,204	1,103,424	1,015,683
Capital Project Fund	2,335,567	1,842,932	1,444,822	10,703,813	7,202,899
Water/Wastewater Fund	24,723,874	30,879,280	14,071,207	13,246,730	10,211,050
700 Main Center Fund	71,350	71,339	61,311	93,897	39,421
Community Center Fund	1,101,579	1,310,692	1,038,370	1,226,125	839,857
Environmental Services Fund	8,326,063	9,038,976	8,230,492	8,340,719	9,275,016
Softball Complex Fund	1,000	1,000	1,000	1,000	1,000
Riverside Park Golf Course Fund	-	69,846	257,550	244,990	273,973
Vehicle & Equipment Services Fund	675,703	606,042	562,619	693,879	643,021
Information Technology fund	363,627	273,845	264,925	392,131	120,886
Communications Fund	227,017	276,115	196,491	247,544	223,811
Purchasing Fund	55,280	56,045	113,753	149,596	95,944
Safety Management Fund	13,692	(2,787)	108,151	62,636	76,803
Workers' Compensation Fund	139,791	415,768	85,184	192,937	153,871
Print Shop Fund	36,157	37,419	63,008	67,113	56,522
Health Plan Fund	2,881,007	1,699,446	4,020,101	3,073,907	2,743,037
COMBINED FUND TOTAL	\$ 60,095,099	\$ 71,025,047	\$ 43,342,686	\$ 55,542,409	\$ 48,730,191



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

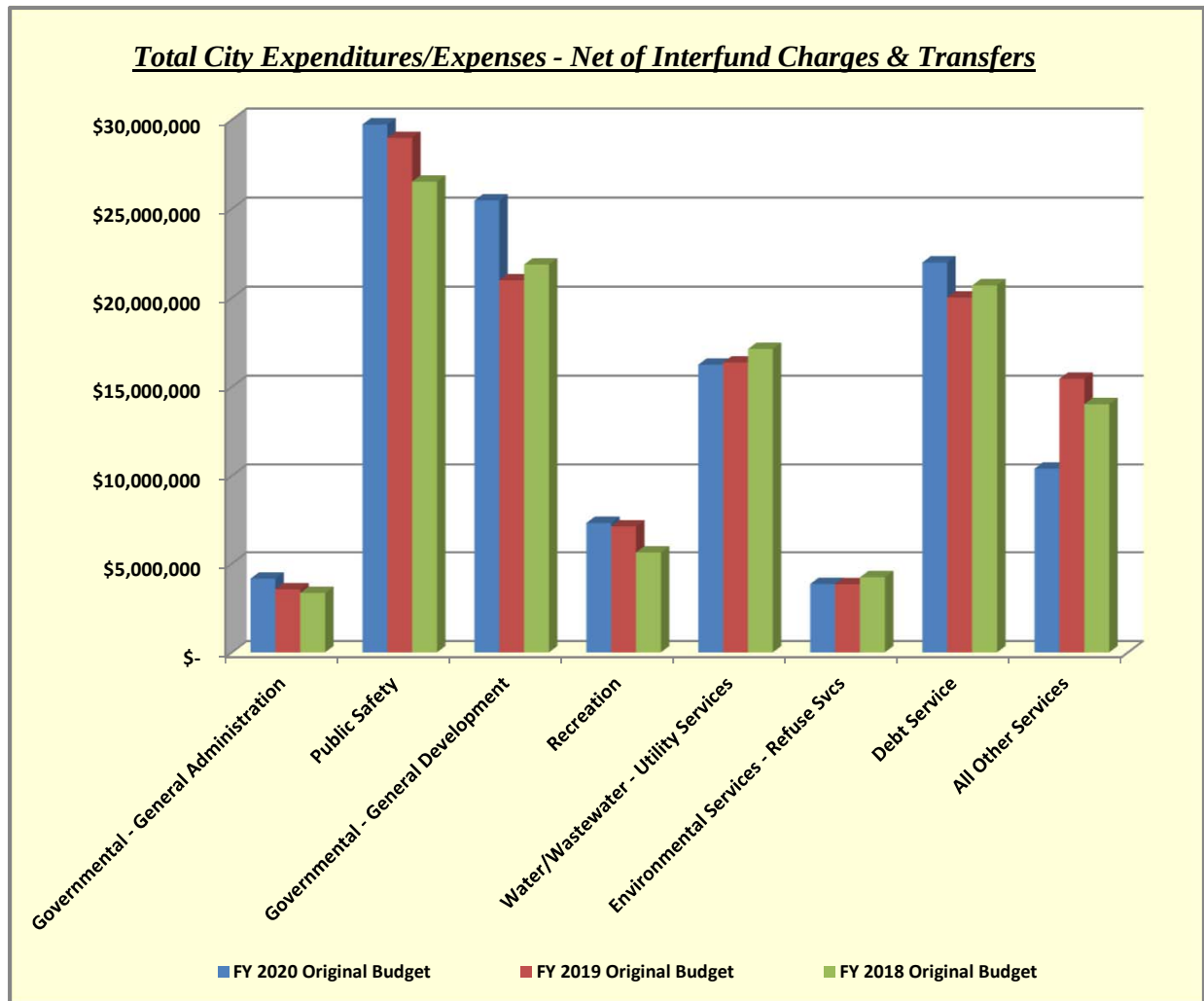


	<i>FY 2020 Original Budget</i>	<i>FY 2019 Original Budget</i>	<i>FY 2018 Original Budget</i>
Use of Fund Balance/Working Capital	\$ 5,941,794	\$ 1,965,430	\$ 429,239
Property Taxes	25,258,955	25,172,367	25,079,989
Sales Taxes	16,256,000	16,256,000	14,654,000
Franchise Fees & Other Taxes	7,750,877	7,420,000	6,891,300
Fines & Forfeitures	1,049,000	1,135,800	1,214,000
Licenses & Permits	900,875	942,490	859,908
Water & Sewer Sales	25,876,000	25,876,000	24,862,000
Refuse Service Fees	5,563,800	5,529,930	5,543,800
Golf Course Fees	731,786	815,936	217,320
Rental Fees	309,600	296,850	291,500
Charges for Services	3,641,891	3,310,230	3,347,330
Other Fees	7,019,668	7,418,932	7,142,556
Intergovernmental	4,384,340	5,886,721	6,965,677
Other Financing Sources	8,752,738	7,721,655	7,842,503
Interest Income	1,200,770	433,027	294,117
Miscellaneous Income	2,516,049	4,583,694	2,304,495
<i>Total City Revenues - Net of Interfund Charges & Transfers:</i>	<i>\$ 117,154,143</i>	<i>\$ 114,765,062</i>	<i>\$ 107,939,734</i>
<i>Total Interfund Charges</i>	<i>\$ 7,646,468</i>	<i>\$ 8,503,081</i>	<i>\$ 6,832,133</i>
<i>Total Transfer Ins</i>	<i>\$ 12,854,126</i>	<i>\$ 8,124,563</i>	<i>\$ 10,354,495</i>
<i>Less: Use Fund Balance/Working Capital</i>	<i>\$ (5,941,794)</i>	<i>\$ (1,965,430)</i>	<i>\$ (429,239)</i>
<i>Total Budgeted City Revenues:</i>	<i>\$ 131,712,943</i>	<i>\$ 129,427,276</i>	<i>\$ 124,697,123</i>



TOTAL CITY FUNDS REVENUE - NET OF INTERFUND TRANSFERS & CHARGES

	FY 2020 Original Budget	FY 2019 Original Budget	Increase / (Decrease)	
Total Use of Fund Balance/Working Capital:	\$ 5,941,794	\$ 1,965,430	\$ 3,976,364	202.3%
Total Property Taxes:	\$ 25,258,955	\$ 25,172,367	\$ 86,588	0.3%
Sales Tax (General Fund):	\$ 16,256,000	\$ 16,256,000	\$ -	0.0%
Total Franchise & Other Taxes:	\$ 7,750,877	\$ 7,420,000	\$ 330,877	4.5%
Fines & Forfeitures (General Fund):	\$ 1,049,000	\$ 1,135,800	\$ (86,800)	-7.6%
Licenses & Permits (General Fund):	\$ 900,875	\$ 942,490	\$ (41,615)	-4.4%
Water Sales (Water/Wastewater Fund):	\$ 13,838,000	\$ 13,838,000	\$ -	0.0%
Sewer Sales (Water/Wastewater Fund):	\$ 12,038,000	\$ 12,038,000	\$ -	0.0%
Garbage Fees (Environmental Serv. Fund):	\$ 3,442,000	\$ 3,427,000	\$ 15,000	0.4%
Extra Cart Fees (Environmental Serv. Fund):	\$ 311,900	\$ 297,400	\$ 14,500	4.9%
Recycling Collection Fees (Environ. Serv. Fund):	\$ 690,600	\$ 686,400	\$ 4,200	0.6%
Brush & Bulky Collection Fees (Environ. Serv. Fd.):	\$ 462,500	\$ 470,100	\$ (7,600)	-1.6%
Yard Waste Collection Fees (Environ. Serv. Fund):	\$ 466,000	\$ 463,200	\$ 2,800	0.6%
Household Hazardous Waste Fee (Environ. Serv. Fd.):	\$ 153,800	\$ 152,830	\$ 970	0.6%
Landfill Renovar Royalty (Environ. Serv. Fund):	\$ 37,000	\$ 33,000	\$ 4,000	12.1%
Riverside Park Golf Course Fund:	\$ 731,786	\$ 815,936	\$ (84,150)	100.0%
Total Rental Fees:	\$ 309,600	\$ 296,850	\$ 12,750	4.3%
Total Charges for Services:	\$ 3,641,891	\$ 3,310,230	\$ 331,661	10.0%
Total Other Fees:	\$ 7,019,668	\$ 7,418,932	\$ (399,264)	-5.4%
Total Intergovernmental:	\$ 4,384,340	\$ 5,886,721	\$ (1,502,381)	-25.5%
Total Other Financing Sources:	\$ 8,752,738	\$ 7,721,655	\$ 1,031,083	13.4%
Total Interest Income:	\$ 1,200,770	\$ 433,027	\$ 767,743	177.3%
Total Miscellaneous:	\$ 4,046,331	\$ 2,105,411	\$ (109,175)	-5.2%
Total City Funds Revenue - Net of Interfund Charges & Transfers :	<u>\$ 118,684,425</u>	<u>\$ 112,286,779</u>	<u>\$ 4,347,551</u>	3.9%



	<i>FY 2020 Original Budget</i>	<i>FY 2019 Original Budget</i>	<i>FY 2018 Original Budget</i>
Governmental - General Administration	\$ 4,147,555	\$ 3,544,377	\$ 3,338,850
Public Safety	29,737,302	28,976,811	26,523,727
Governmental - General Development	25,469,103	20,988,713	21,874,246
Recreation	7,284,036	7,080,582	5,619,326
Water/Wastewater - Utility Services	16,248,941	16,369,199	17,131,723
Environmental Services - Refuse Svcs	3,848,576	3,832,601	4,228,157
Debt Service	21,986,302	20,014,113	20,702,106
All Other Services	10,399,376	15,458,339	14,027,536
<i>Total City Expenditures/Expenses - Net of Interfund Charges & Transfers :</i>	<i>\$ 119,121,191</i>	<i>\$ 116,264,735</i>	<i>\$ 113,445,671</i>
<i>Total Interfund Charges</i>	<i>\$ 7,646,468</i>	<i>\$ 8,503,081</i>	<i>\$ 6,832,133</i>
<i>Total Transfer Outs</i>	<i>\$ 12,854,126</i>	<i>\$ 8,124,563</i>	<i>\$ 10,354,495</i>
<i>Total Budgeted City Expenditures/Expenses:</i>	<i>\$ 139,621,785</i>	<i>\$ 132,892,379</i>	<i>\$ 130,632,299</i>



TOTAL CITY EXPENDITURES - NET OF INTERFUND TRANSFERS & CHARGES

	<i>FY 2020 Original Budget</i>	<i>FY 2019 Original Budget</i>	<i>Increase / (Decrease)</i>	
<i>Total Governmental - General Administration:</i>	<i>\$ 4,147,555</i>	<i>\$ 3,544,377</i>	<i>\$ 603,178</i>	<i>17.0%</i>
<i>Total Public Safety:</i>	<i>\$ 29,737,302</i>	<i>\$ 28,976,811</i>	<i>\$ 760,491</i>	<i>2.6%</i>
<i>Total Governmental - General Development:</i>	<i>\$ 25,469,103</i>	<i>\$ 20,988,713</i>	<i>\$ 4,480,390</i>	<i>21.3%</i>
<i>Total Recreation:</i>	<i>\$ 7,284,036</i>	<i>\$ 7,080,582</i>	<i>\$ 203,454</i>	<i>2.9%</i>
<i>Total Water/Wastewater - Utility Services:</i>	<i>\$ 16,248,941</i>	<i>\$ 16,369,199</i>	<i>\$ (120,258)</i>	<i>-0.7%</i>
<i>Total Environmental Services - Refuse Services:</i>	<i>\$ 3,848,576</i>	<i>\$ 3,832,601</i>	<i>\$ 15,975</i>	<i>0.4%</i>
<i>Total Debt Service:</i>	<i>\$ 21,986,302</i>	<i>\$ 20,014,113</i>	<i>\$ 1,972,189</i>	<i>9.9%</i>
<i>Total All Other Services:</i>	<i>\$ 14,613,201</i>	<i>\$ 14,759,855</i>	<i>\$ 464,933</i>	<i>3.1%</i>
<i>Total City Expenditures/Expenses - Net of Interfund Charges & Transfers:</i>	<i>\$ 123,335,016</i>	<i>\$ 115,566,251</i>	<i>\$ 8,380,352</i>	<i>7.3%</i>



All Funds – Analysis of Transfers In & Out



Transfers In & Out Analysis

	FY 2019		FY 2020	
	Transfer In	Transfer Out	Transfer In	Transfer Out
<u>General Fund:</u>				
Water/Wastewater Operating Fund	\$ 2,594,900	\$ -	\$ 2,594,900	\$ -
Community Center Operating Fund	19,800	-	19,800	-
Environmental Services Operating Fund	587,167	-	587,167	-
General Capital Project Funds	-	3,250,000	-	3,762,100
Emergency Management Fund	-	120,000	-	131,000
Other Special Revenue	-	-	-	-
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
Sub-total:	\$ 3,228,997	\$ 3,370,000	\$ 3,358,818	\$ 3,947,100
<u>Trust & Agency Fund</u>				
Health Fund (General Fund Portion)	\$ -	\$ 158,000	\$ -	\$ 158,000
	\$ -	\$ 158,000	\$ -	\$ 158,000
<u>Emergency Management Fund:</u>				
General Fund	\$ 120,000	-	\$ 131,000	\$ -
Sub-total:	\$ 120,000	\$ -	\$ 131,000	\$ -
<u>Motel Tax Fund:</u>				
Community Center Operating Fund	\$ -	\$ 300,000	\$ -	\$ -
Community Center Building Fund	-	150,000	-	150,000
Convention & Visitors Bureau	-	695,566	-	695,566
Sub-total:	\$ -	\$ 1,145,566	\$ -	\$ 845,566
<u>Convention & Visitors Bureau:</u>				
Motel Tax	\$ 695,566	\$ -	\$ 695,566	\$ -
Health Fund - OPEB/W.C.	-	2,000	-	2,000
Sub-total:	\$ 695,566	\$ 2,000	\$ 695,566	\$ 2,000
<u>General Capital Project Funds:</u>				
General Fund	\$ 3,250,000	\$ -	\$ 3,762,100	\$ -
Debt Service Fund	-	-	-	3,226,463
Health Fund - OPEB/WC	-	-	-	1,000,000
Sub-total:	\$ 3,250,000	\$ -	\$ 3,762,100	\$ 4,226,463
<u>Water/Wastewater Operating Fund:</u>				
General Fund	\$ -	\$ 2,594,900	\$ -	\$ 2,594,900
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	-
Sub-total:	\$ -	\$ 2,624,900	\$ 22,822	\$ 2,638,900
<u>Utility Capital Project Funds:</u>				
Water/Wastewater Operating Fund	\$ -	\$ -	\$ -	\$ -
Sub-total:	\$ -	\$ -	\$ -	\$ -
<u>700 Main Center Fund:</u>				
General Fund	\$ -	\$ 15,130	\$ -	\$ 15,130
	\$ -	\$ 15,130	\$ -	\$ 15,130
<u>Riverside Park Golf Course Fund:</u>				
General Fund	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
<u>Community Center Operating Fund:</u>				
General Fund	\$ -	\$ 19,800	\$ -	\$ 19,800
Health Fund - OPEB/W.C.	-	2,000	-	4,000
Motel Tax Fund	300,000	-	-	-
Sub-total:	\$ 300,000	\$ 21,800	\$ -	\$ 23,800
<u>Community Center Building Fund:</u>				
Motel Tax Fund	\$ 150,000	\$ -	\$ 150,000	\$ -
Sub-total:	\$ 150,000	\$ -	\$ 150,000	\$ -
<u>Environmental Services Operating Fund:</u>				
General Fund	\$ -	\$ 587,167	\$ -	\$ 587,167
Health Fund - OPEB/W.C.	-	8,000	-	16,000
Workers' Compensation Fund	-	-	47,357	-
Environmental Services Closure/Post-Closure Fund	-	180,000	-	180,000
Sub-total:	\$ -	\$ 775,167	\$ 47,357	\$ 783,167
<u>Environmental Services Closure/Post-Closure Fund:</u>				
Environmental Services Operating Fund	\$ 180,000	\$ -	\$ 180,000	\$ -
Sub-total:	\$ 180,000	\$ -	\$ 180,000	\$ -
<u>Purchasing Fund:</u>				
Health Fund - H.S.A	\$ -	\$ -	\$ -	\$ 2,000
Sub-total:	\$ -	\$ -	\$ -	\$ 2,000
<u>Softball Complex Fund:</u>				
General Fund	\$ -	\$ 12,000	\$ -	\$ 12,000
Sub-total:	\$ -	\$ 12,000	\$ -	\$ 12,000
<u>Workers' Compensation Fund:</u>				
Other Funds	\$ -	\$ -	\$ -	\$ 200,000
Sub-total:	\$ -	\$ -	\$ -	\$ 200,000
<u>Health Plan Fund:</u>				
Other Fund - OPEB/W.C.	\$ 200,000	\$ -	\$ 1,210,000	\$ -
Other Funds - H.S.A.	\$ -	\$ -	\$ 70,000	\$ -
Sub-total:	\$ 200,000	\$ -	\$ 1,280,000	\$ -
<u>Debt Service Fund:</u>				
General Capital Project Funds	\$ -	\$ -	\$ 3,226,463	\$ -
Sub-total:	\$ -	\$ -	\$ 3,226,463	\$ -
Total Transfers:	\$ 8,124,563	\$ 8,124,563	\$ 12,854,126	\$ 12,854,126



Analysis of Tax Rate



Analysis Appraised Values and Tax Rate
Fiscal Year 2019-2020

City of Victoria, Texas - Appraisal Values Information:

a. Taxable Appraised Values (TAV) Net Increase Calculation:

	FY 2020 / 2019 Tax Roll	FY 2019 / 2018 Tax Roll	Increase / (Decrease)	% Change
• ARB Approved Appraised Values - <i>Certified Tax Roll</i> :	\$ 4,291,164,670	\$ 4,176,637,585	\$ 114,527,085	2.74%
• ARB Under Protest Values (use lowest value):	118,731,196	22,955,823	95,775,373	417.22%
• Total Appraised Value Roll:	\$ 4,409,895,866	\$ 4,199,593,408	\$ 210,302,458	5.01%
• Total Frozen Appraised Values:	(713,511,813)	(664,717,469)	(48,794,344)	7.34%
• Net Taxable Appraised Values:	\$ 3,696,384,053	\$ 3,534,875,939	\$ 161,508,114	4.57%
• Frozen Taxable Appraised Values:	566,353,817	546,731,396	19,622,421	3.59%
• Net Taxable Appraised Values - Adjusted:	\$ 4,262,737,870	\$ 4,081,607,335	\$ 181,130,535	4.44%

Certified Taxable Appraised Values

	FY 2020/ 2019 Tax Roll	FY 2019 / 2018 Tax Roll	Increase / (Decrease)	% Change
• Increase in Residential Appraised Values:	\$ 2,673,607,530	\$ 2,620,264,190	\$ 53,343,340	2.04%
• Decrease in Land (no Ag.) Appraised Values:	37,931,620	39,226,898	(1,295,278)	-3.30%
• Increase in Commercial/Industrial/Utility Appraised Values:	1,574,483,130	1,515,385,062	59,098,068	3.90%
• Increase in Agricultural/Farming Appraised Values:	583,550	581,830	1,720	0.30%
• Increase in Exempt Property Appraised Values:	4,558,840	1,179,605	3,379,235	286.47%
	\$ 4,291,164,670	\$ 4,176,637,585	\$ 114,527,085	2.74%

Total New Taxable Annexed Property Values	\$ -	\$ -
Total New Improvements Values	\$ 125,879,151	\$ (178,658,945)
New Taxable Improvements Values / New Taxable Personal Property	\$ 35,628,963	\$ 17,517,306
New Taxable Appraised Values	\$ 161,508,114	\$ (161,141,639)

	FY 2020	FY 2019
b. Effective Tax Rate:	\$0.5960	\$0.6224
c. Rollback Tax Rate - Per City Ordinance:	\$0.6115	\$0.6389
d. Proposed Tax Rate:	\$0.6115 (1)	\$0.6224

(1) Tax rate analysis:

- General Fund - Maintenance & Operating Tax Rate
- Debt Service Fund - Debt Tax Rate - Debt Service Fund
- Total Tax Rate

	FY 2020	FY 2019	Difference
General Fund - Maintenance & Operating Tax Rate	\$0.3617	\$0.3597	\$0.0020
Debt Service Fund - Debt Tax Rate - Debt Service Fund	\$0.2498	\$0.2627	(\$0.0129)
Total Tax Rate	\$0.6115	\$0.6224	(\$0.0109)



<i>2019 vs 2018 Certified ARB Approved Market Values</i>	Approved 2019 Tax Roll	%/Total	Approved 2018 Tax Roll	2019 vs. 2018	% Inc / (Dec)
Residence (single & multifamily)	\$ 2,771,621,345	55.6%	\$ 2,691,936,337	\$ 79,685,008	2.96%
Vacant Lot	31,582,380	0.6%	32,117,949	(535,569)	-1.67%
Qualified AG Land - ag exempt	27,029,559	0.5%	24,861,531	2,168,028	8.72%
Non-qualified AG Land - Improv. To Qualifed Open Space-non ag	265,191	0.0%	177,470	87,721	49.43%
Farm & Ranch Dwelling - residents homes	4,689,186	0.1%	4,329,574	359,612	8.31%
Farm & Ranch Mobile Homes - residents	14,160	0.0%	10,900	3,260	29.91%
Farm & Ranch Barns, etc.....non- ag- exempt	67,550	0.0%	47,530	20,020	42.12%
Rural Land Non Qualified Open Space - non-ag-exemt land	6,349,240	0.1%	7,108,949	(759,709)	-10.69%
Commercial Real Property	791,498,946	15.9%	795,223,942	(3,724,996)	-0.47%
Industrial Real Property	183,013,240	3.7%	132,702,560	50,310,680	37.91%
Oil and Gas	18,030	0.0%	5,920	12,110	204.56%
Gas Distribution System	5,347,830	0.1%	5,055,510	292,320	5.78%
Electric Company	54,869,310	1.1%	52,294,730	2,574,580	4.92%
Telephone Company	6,702,840	0.1%	5,377,330	1,325,510	24.65%
Railroad	8,581,970	0.2%	8,248,580	333,390	4.04%
Pipelnd Company	1,926,840	0.0%	1,619,560	307,280	18.97%
Cable Television Company	10,535,830	0.2%	7,464,130	3,071,700	41.15%
Other Type of Utilities	3,804,110	0.1%	1,259,140	2,544,970	202.12%
Commercial Personal Property	398,053,500	8.0%	393,382,770	4,670,730	1.19%
Industrial Personal Propety	285,514,320	5.7%	269,932,730	15,581,590	5.77%
Tangible - Other Personal - i.e. Mobile Home	11,213,596	0.2%	10,087,760	1,125,836	11.16%
Residential Inventory - Developers	7,169,080	0.1%	7,145,880	23,200	0.32%
Special Inventory - i.e. vehicles	39,727,160	0.8%	29,710,960	10,016,200	33.71%
Total Exempt Property - i.e. VISD, COV, VC,	339,088,274	6.8%	334,351,644	4,736,630	1.42%
Total ARB Approved Market Values:	\$ 4,988,683,487		\$ 4,814,453,386	\$ 174,230,101	3.62%
Less:					
a. Agricultural/Productivity Values:	(26,446,009)		(24,279,701)	(2,166,308)	8.92%
b. Homestead Cap Values:	(28,908,177)		(12,099,479)	(16,808,698)	138.92%
c. Market Values Exemptions:	(642,647,351)		(602,934,921)	(39,712,430)	6.59%
Certified Taxable Appraised Value - Tax Roll	\$ 4,290,681,950		\$ 4,175,139,285	\$ 115,542,665	2.77%
ARB Under Protest Values	118,731,196		22,955,823	95,775,373	417.22%
Total Frozen Appraised Values	(713,511,813)		(664,717,469)	(48,794,344)	7.34%
Net Taxable Appraised Values:	\$ 3,695,901,333		\$ 3,533,377,639	\$ 162,523,694	4.60%
Frozen Taxable Appraised Values:	566,353,817		546,196,463	20,157,354	3.69%
Adjusted Net Taxable Appraised Values:	\$ 4,262,255,150		\$ 4,079,574,102	\$ 182,681,048	4.48%



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	■							
Public Information Office	■							
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			■					
Building Services				■				
Custodial Services				■				
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					■			
Vehicle & Equipment Services								■
Information Technology								■
Communications								■
Purchasing								■
Safety Management								■
Workers' Compensation								■
Print Shop								■
Health								■

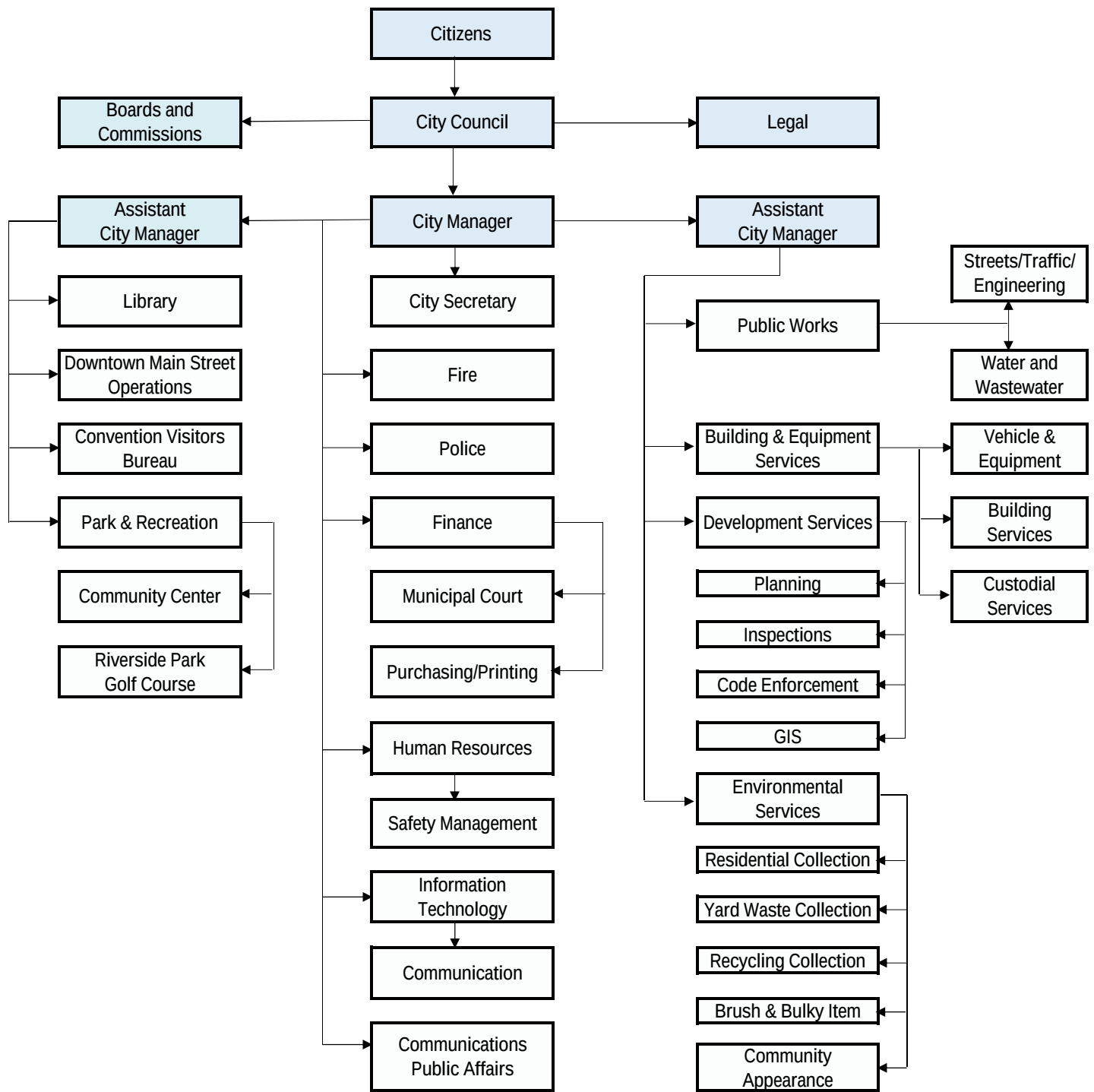


DEPARTMENT - DIVISION ASSIGNMENT BY FUND

General Fund	Water/ Wastewater Fund	700 Main Center Fund	Community Center Fund	Environ. Services Fund	Softball Complex Fund	Riverside Park Golf Course Fund	Internal Service Fund
City Manager	Utility Billing	700 Main	Community	Air Quality	Softball Complex	Riverside Park	Vehicle & 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			Communications
Public Information Office	PreTreatment						Purchasing
Police	Wastewater						Safety Mgmt.
Fire	Treatment Plant						Workers' Comp.
Municipal Court	Environmental						Print Shop
Development							Health
Services Admin.							
Planning Services							
Development Center							
Code Enforcement							
Geographic Information							
System (GIS)							
Engineering							
Street							
Traffic Control							
Building Services							
Custodial Services							
Parks & Recreation							
Library							
Community Appearance							
Convention & Visitors Bureau							



ORGANIZATIONAL CHART





Strategic Planning and Budget Process – Fiscal Year 2019-2020	
January	- Review personnel charts with Human Resources and Department Heads to verify currently approved staffing levels in preparation of salary projections for forthcoming fiscal year. - City Manager and Assistant City Manager meet with Department Heads to identify individual departmental needs and discuss expectations for the forthcoming budget season. - Budget forms distributed to City Department Heads to begin preparation of Fiscal Year 2019-2020 submissions.
February	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.
March	- Finance Department begins personnel/salary projections for new fiscal year based on various scenarios as directed by City Manager. - Evaluate current revenue fees and prepare recommendations for changes. - Review working capital of internal service funds; calculate proposed internal service fees. - Completed departmental budget submissions due back to Finance.
April	Prepare first projections of Fiscal Year 2019-2020 General Fund.
May	- Six month financial review and early financial projections on all funds. - Prepare 1st draft of 2019-2020 proposed budgets for all major funds. - City Council participates in reviewing mission and vision statements, 5-year Capital Improvement Program and discuss long-range strategic plan. - Deliver preliminary recommendations to Department Heads.
June	- Follow-up meetings between budget team and Department Heads. - Revise budget projections to include changes resulting from follow-up meetings. - City Council and Staff participate in planning sessions for Proposed Fiscal Year 2019-2020 Budget. - Pre-budget work sessions.
July	- Prepare final draft of proposed budget. - Work session to review updated Strategic/2035 Comprehensive Plan.
August	- Proposed budget officially delivered to City Council. - Work sessions on proposed budget.
September	- Public Hearings on proposed budget and proposed tax rate. - Council adoption of Fiscal Year 2019-2020 Budget on 9/17/19. - Council adoption of Tax Rate on 9/17/19.
October	- Budget becomes effective. - Prepare approved budget document. - City Council and Staff participate in planning sessions for Capital Improvement Projects
November-December	- Monitor budget and revenue stream in order to make necessary recommendations to City Manager and City Council. - Begin preparation of first quarterly report to City Council.
October 2019-September 2020	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.



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
Public Information Office**

Building Services:

**Building Services
Custodial**

Recreation:

**Parks & Recreation
Library**

Public Safety:

**Police
Fire
Municipal Court**

Development:

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



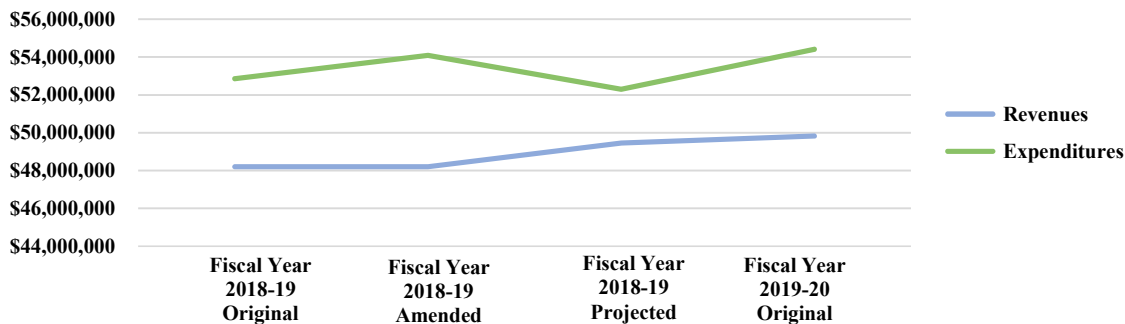
**GENERAL FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 17,920,951	\$ 19,705,616	\$ 19,705,616	\$ 18,035,874
Reserved for Encumbrances	-	1,172,590	1,172,590	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 17,920,951	\$ 20,878,206	\$ 20,878,206	\$ 18,035,874
REVENUES:				
Taxes and Franchise Fees	\$ 37,553,248	\$ 37,553,248	\$ 38,162,687	\$ 38,528,016
Licenses and Permits	942,490	942,490	900,900	900,875
Intergovernmental	2,305,350	2,305,350	2,302,807	2,358,920
Charges for Services	2,274,025	2,274,025	2,741,075	2,685,175
Fines and Forfeitures	1,135,800	1,135,800	994,325	1,049,000
Miscellaneous	399,488	399,488	774,314	602,850
Other Financing Sources	3,589,728	3,589,728	3,581,728	3,701,549
Total Revenues	\$ 48,200,129	\$ 48,200,129	\$ 49,457,835	\$ 49,826,385
TOTAL FUNDS AVAILABLE	\$ 66,121,080	\$ 69,078,335	\$ 70,336,041	\$ 67,862,259
EXPENDITURES				
Operating Fund:				
General Administration	\$ 2,757,660	\$ 2,830,487	\$ 2,710,645	\$ 2,906,644
Public Safety	29,903,823	30,470,102	29,977,810	30,800,950
Development	11,680,635	12,149,787	11,309,382	12,898,761
Building Services	739,841	739,841	658,242	644,812
Recreation	5,931,750	6,060,450	5,785,842	5,960,105
Non-Departmental Appropriations	1,837,823	1,837,823	1,858,248	1,200,812
Total Expenditures	\$ 52,851,532	\$ 54,088,490	\$ 52,300,168	\$ 54,412,084
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 13,269,548	\$ 14,989,845	\$ 18,035,874	\$ 13,450,175
Reserved for Encumbrances	-	-	-	-
Designated for Future Capital Improvement Programs	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 13,269,548	\$ 14,989,845	\$ 18,035,874	\$ 13,450,175

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the General Fund, as with all governmental funds, the measure used to identify those assets available for allocation in the budget process is undesignated fund balance, which is fund balance net of encumbrances and not otherwise designated.
- 3) The discrepancy between Revenues and Expenditures will be funded by the Fund Balance.

Revenues vs. Expenditures





**GENERAL FUND:
REVENUES**

	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
TAXES AND FRANCHISE FEES:					
Current Ad Valorem Taxes	\$ 15,143,523	\$ 15,359,248	\$ 15,359,248	\$ 15,359,248	\$ 16,106,139
Penalties & Interest	219,019	210,000	210,000	220,000	220,000
Delinquent Ad Valorem Taxes	137,490	197,000	197,000	145,000	145,000
Sales Tax	16,879,223	16,256,000	16,256,000	16,593,000	16,256,000
Bingo Tax	63,934	56,000	56,000	60,000	60,000
Franchise Fees:					
AEP	2,032,604	2,000,000	2,000,000	1,988,000	2,000,000
Republic Waste Inc.	1,362,691	906,000	906,000	1,100,000	1,068,000
Waste Management-Commercial	946,782	783,000	783,000	955,477	955,477
Telecommunications	417,196	459,000	459,000	417,000	417,000
Suddenlink Communications	771,285	790,000	790,000	776,500	752,000
Centerpoint	338,246	342,000	342,000	345,000	345,000
Victoria County Electric Coop.	189,486	195,000	195,000	195,000	195,000
AT&T Nodes ROW Fee	-	-	-	8,462	8,400
Sub-total:	\$ 38,501,478	\$ 37,553,248	\$ 37,553,248	\$ 38,162,687	\$ 38,528,016
FINES AND FORFEITURES					
Defensive Driving Course Fees	\$ 11,202	\$ 11,000	\$ 11,000	\$ 7,600	\$ 11,000
Criminal & Traffic Court	979,059	1,024,000	1,024,000	900,000	950,000
Court Costs	66,256	69,600	69,600	59,000	60,000
Parking Violations	1,077	1,700	1,700	725	1,000
Time Payment	27,070	29,500	29,500	27,000	27,000
Sub-total:	\$ 1,084,664	\$ 1,135,800	\$ 1,135,800	\$ 994,325	\$ 1,049,000
LICENSES AND PERMITS					
Liquor Licenses	\$ 294,665	\$ 285,000	\$ 285,000	\$ 264,000	\$ 264,000
Vital Statistics	116,048	103,000	103,000	103,000	103,000
Garage Sale Permits	16,702	19,500	19,500	16,000	16,000
Remote Certification	23,163	21,000	21,000	21,000	21,000
Amusement Machine Permits	34,545	30,000	30,000	11,000	11,000
Transfer Ambulance Services	615	615	615	615	615
Pool Hall Permits	350	350	350	400	375
Game Room Permits	850	700	700	5,460	5,460
Itinerant Licenses	4,840	5,000	5,000	5,000	5,000
Taxicab Oper. License	1,375	1,720	1,720	1,400	1,400
Sexually Oriented Business	150	150	150	150	150
Trash Hauler Permits	140	140	140	35	35
Mobile Food Vendor	4,200	5,700	5,700	4,200	4,200
Limousine Permits	440	425	425	440	440
Taxicab Business Licenses	130	155	155	130	130
Wrecker Permits	25,035	26,000	26,000	25,035	25,035
Building Licenses	110,694	50,000	50,000	50,000	50,000
Building Permits	747,573	250,000	250,000	250,000	250,000
Electrical Permits	71,190	50,000	50,000	50,000	50,000
Mechanical Permits	62,790	48,000	48,000	48,000	48,000
Plumbing Permits	53,692	45,000	45,000	45,000	45,000
Street Vendor Permit	70	35	35	35	35
Sub-total:	\$ 1,569,257	\$ 942,490	\$ 942,490	\$ 900,900	\$ 900,875
CHARGES FOR SERVICES					
Plat Review Fees	\$ 17,672	\$ 8,500	\$ 8,500	\$ 15,000	\$ 10,000
Map Sales	300	75	75	75	75
Flood Plain Development Permits	5,980	3,000	3,000	3,000	3,000



**GENERAL FUND:
REVENUES**

	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
CHARGES FOR SERVICES - continued					
Category 1 Plat Fees	1,425	1,000	1,000	3,000	1,000
Category 4 Plat Fees	3,240	3,500	3,500	3,200	3,200
Variance Request Fees	1,125	500	500	1,000	1,000
Category 11 Plat Fees	910	600	600	1,500	700
Deed Appr. Review Fees	840	450	450	1,200	800
Plat Vacation Review Fee	7,610	5,000	5,000	7,000	6,000
Improvement Review Fees	800	1,100	1,100	1,100	1,100
Ambulance Fees	537,405	-	-	500,000	450,000
Emergicon Revenue	1,932,248	1,963,000	1,963,000	1,935,000	1,940,000
Victoria Public Library	70,360	76,000	76,000	56,000	56,000
Accident Report Fees	5,223	6,000	6,000	5,200	5,200
False Alarm Fees	17,080	19,400	19,400	19,400	19,400
Escort Fees	31,900	32,000	32,000	32,000	32,000
R. V. Park	27,606	26,000	26,000	32,000	27,000
Recreation Programs	27,346	16,500	16,500	20,000	20,000
Pavilions & Gazebos	31,330	35,000	35,000	28,000	31,300
Splashpad	2,400	1,400	1,400	2,400	2,400
Weedy Lot Mowing	80,564	75,000	75,000	75,000	75,000
Sub-total:	\$ 2,803,364	\$ 2,274,025	\$ 2,274,025	\$ 2,741,075	\$ 2,685,175
INTERGOVERNMENTAL					
County - Fire / EMS	\$ 1,685,000	\$ 1,835,000	\$ 1,835,000	\$ 1,835,000	\$ 1,835,000
Sales Tax Corp. - Reimb. For Service	300,000	300,000	300,000	300,000	367,820
Sports Complex	65,753	57,000	57,000	45,000	50,000
Adult Softball Complex	10,000	12,000	12,000	12,000	12,000
TxDOT Reimbursement - RR Crossing	169,412	-	-	76	-
Spring League Fees	21,600	21,600	21,600	18,725	21,600
Winter League	2,750	2,750	2,750	1,400	1,400
Fall League	21,375	24,000	24,000	21,300	21,300
Summer League	21,850	25,000	25,000	21,800	21,800
Tournament Fees	3,200	3,000	3,000	3,000	3,000
In Lieu of Taxes	50,718	25,000	25,000	44,506	25,000
Sub-total:	\$ 2,351,658	\$ 2,305,350	\$ 2,305,350	\$ 2,302,807	\$ 2,358,920
MISCELLANEOUS					
Interest Income	\$ 352,290	\$ 175,000	\$ 175,000	\$ 550,000	\$ 400,000
Other Miscellaneous Revenue	183,331	220,000	220,000	220,000	200,000
Property Sale	-	-	-	1,448	-
Other Property Rentals	1,750	2,220	2,220	1,750	1,750
Restitution	-	218	218	-	-
Returned Check Fees	209	300	300	200	200
Cemetery Endowment	926	1,750	1,750	916	900
Sub-total:	\$ 538,506	\$ 399,488	\$ 399,488	\$ 774,314	\$ 602,850
OTHER FINANCING SOURCES					
Salvage Sales	\$ 89,637	\$ 97,000	\$ 97,000	\$ 90,000	\$ 80,000
Convenience Fee Charges	4,820	7,500	7,500	6,500	6,500
Transfer from Construction	493,605	-	-	-	-
Transfer from Workers' Compensation	-	-	-	-	129,821
Transfer from Water / Wastewater	2,594,900	2,594,900	2,594,900	2,594,900	2,594,900
Transfer from Community Center	19,800	19,800	19,800	19,800	19,800
Transfer from Environmental Services	587,167	587,167	587,167	587,167	587,167
Transfer from 700 Main Center	48,021	15,130	15,130	15,130	15,130
Radio System & 911 Usage	268,231	268,231	268,231	268,231	268,231
Sub-total:	\$ 4,106,181	\$ 3,589,728	\$ 3,589,728	\$ 3,581,728	\$ 3,701,549
Total Revenues:	\$ 50,955,105	\$ 48,200,129	\$ 48,200,129	\$ 49,457,835	\$ 49,826,385



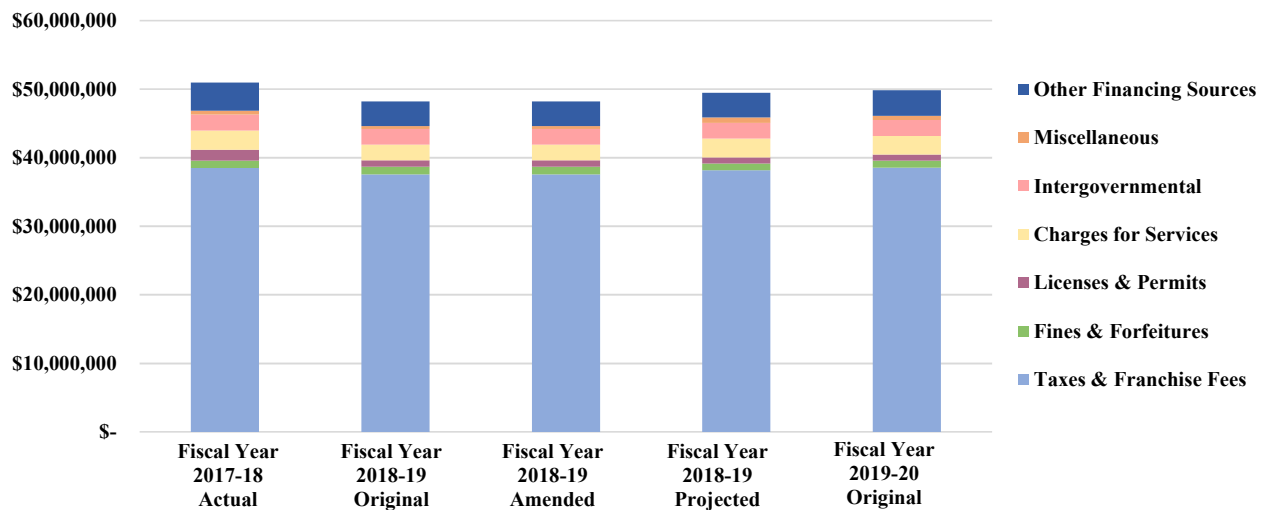
**GENERAL FUND:
REVENUES - continued**

	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
One-time Revenues:					
Taxes & Franchise Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Charges for Services	-	-	-	500,000	450,000
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Other Financing Sources	32,891	-	-	-	129,821
Total One-time Revenues:	\$ 32,891	\$ -	\$ -	\$ 500,000	\$ 579,821
One-time Revenues as % of Department Fund:	0.06%	0.00%	0.00%	1.01%	1.16%
Total Recurring Revenues:	\$ 50,922,214	\$ 48,200,129	\$ 48,200,129	\$ 48,957,835	\$ 49,246,564

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Sales Tax Revenue is the same as prior year; collection trend is higher than the FY' 19 original budget by approximately 2.2%. In light of the current local economy, FY '20 assumes a slight 2.0% decrease from FY '19 projected sales tax revenue collections. (For additional details, see City website, <http://www.victoriatx.org/governmental/financial-transparency> "Sales Tax Revenue Report")
- 2) Ad Valorem Tax increased \$149K; this is mainly due to appraised values coming in 4.57% higher than last year's. A 97% collection rate is assumed; and, the M & O tax rate for FY '20 is 36.17 cents. The City's overall tax rate is 61.15 cents / \$100 property valuation, 1.09 cents lower than last year's tax rate.
- 3) Franchise Tax increased \$270K, due to adjusting revenue accounts to current collection trends and adjusting franchise accounts revenue.
- 4) Other Financing Sources increased \$112K; this variance is mainly due to one-time revenue transfer from the Workers' Comp Fund due to excess working capital.
- 5) Intergovernmental Fees increased \$54K, due to an increase in Sale Tax Reimbursement Services.
- 6) Charges for Services increased \$411K, due to the addition of the Ambulance Reimbursement Program, which was previously unbudgeted.
- 7) Fines & Forfeitures decreased \$87K, mainly due to current collection trends; criminal & traffic violation revenue accounts were adjusted.
- 8) Licenses & Permits decreased \$42K, mainly the net result of liquor license and amusement permit revenue accounts being decreased based on current collection trends and local economy.
- 9) Miscellaneous Revenue increased \$203K, mainly the net result of an increase in interest revenue and current trends.

Revenues by Category





GENERAL FUND: EXPENDITURES BY CLASSIFICATION	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 31,625,056	\$ 33,659,120	\$ 33,689,187	\$ 32,883,587	\$ 33,835,784
Office Supplies & Other Supplies	1,518,851	1,776,563	1,856,930	1,756,220	1,877,690
Traffic Marker Supplies	124,268	147,500	164,037	162,037	147,500
Building Maintenance	121,999	129,422	129,822	127,722	109,302
Equipment Maintenance	607,840	704,438	716,795	695,625	712,209
Book Maintenance	1,000	1,000	1,000	1,000	-
Street Maintenance	229,336	300,000	310,656	305,656	300,000
Drainage Maintenance	2,350	60,000	88,126	88,126	60,000
Drainage Mowing Maintenance	218,649	347,700	591,482	591,482	347,700
Crack Seal Maintenance	-	-	-	-	200,000
Other Structure Maintenance	57,395	45,800	60,438	59,438	34,713
Street Light Maintenance	11,130	20,000	27,559	26,059	20,000
Traffic Signal Maintenance	100,375	234,200	314,953	310,953	232,800
Park & Playground Lights Maintenance	3,877	5,000	5,000	5,000	5,000
Transit System	209,000	209,000	209,000	209,000	209,000
Victoria County Tax Collector	23,069	23,100	23,100	23,100	23,100
Victoria County Appraisal District	336,488	335,000	335,000	336,500	340,000
Professional Services	433,416	972,958	1,143,710	972,556	1,443,587
Street Striping Program	-	250,000	250,000	250,000	210,000
Street Sweeping Program	66,314	-	70,520	70,520	-
Street Sweeping Program - Disposal	2,305	-	-	-	-
Training & Education	342,517	390,907	406,001	392,455	430,974
Software Maintenance SAP	56,548	56,350	56,350	56,350	57,460
Subscriptions & Memberships	197,966	220,809	221,621	220,221	253,119
Communication Expenditures	165,749	162,090	162,090	162,581	164,556
Communication - 911 Center	268,231	268,231	268,231	268,231	268,231
Light and Heating	1,288,995	1,254,185	1,254,185	1,233,285	1,302,085
Inter-Fund Charges	3,864,328	4,022,083	4,321,250	4,305,430	3,706,848
Advertising Expenditures	17,808	25,650	27,450	23,500	27,800
Commercial Equipment Rental	68,668	75,168	80,168	77,668	75,168
Public Relations & Council	20,193	45,475	46,720	45,587	41,745
700 Main Rental	46,999	46,999	46,999	46,999	46,999
Contract Labor	257,300	301,645	152,821	149,821	138,077
Bank Merchant Charges	34,294	28,900	28,900	24,485	34,050
Bank Charges	11,033	-	-	22,200	-
Tournaments and Programs	2,485	2,500	2,500	2,500	2,500
General Liability Insurance	24,224	22,799	22,799	22,799	17,669
Public Official E & O Insurance	35,707	30,036	30,036	30,036	23,995
Crime Coverage	3,915	3,915	3,915	3,915	5,262
Comprehensive Property Insurance	133,719	148,197	148,197	148,197	182,396
Contractors Equipment Insurance	8,662	9,840	9,840	9,840	10,616
Police Insurance	53,800	53,500	53,500	53,500	49,000
Building and Land Rental	3,183	3,280	3,280	3,280	3,400
Refunds	1,380	1,500	1,500	1,500	1,500
South Texas Zoo	125,000	125,000	125,000	125,000	125,000
Demolition	4,800	60,000	110,000	110,000	110,000
Transfer to Special Revenue Fund	52,141	-	-	15,902	-
Transfer to Construction Fund	3,015,318	3,250,000	3,250,000	2,785,288	3,762,100
Transfer to Riverside Park Golf Fund	42,000	-	-	-	-
Transfer to Emergency Management	115,234	120,000	120,000	116,000	131,000
Transfer to Health Plan Fund	-	736,098	736,098	736,098	54,000
Capital Outlay - Other Equipment	17,632	141,561	137,588	122,856	157,636
Capital Outlay - Medical Equipment	33,271	17,800	29,480	29,480	20,000
Capital Outlay - Computer Equipment	117,579	189,251	200,916	200,771	316,468
Capital Outlay - Computer Software	18,908	34,354	48,267	48,267	108,060
Capital Outlay - Books	221,801	222,200	222,200	222,200	197,200
Capital Outlay - Building & Improvments	36,779	30,260	149,811	41,571	1,217,974
Capital Outlay - Other Structure	30,230	502,000	574,636	521,857	246,700
Capital Outlay - Communication Equipment	-	741,656	741,656	741,656	739,557
Capital Outlay - Machinery & Equipment	72,627	286,492	307,172	304,262	274,554
Total Expenditures:	\$ 46,503,739	\$ 52,851,532	\$ 54,088,491	\$ 52,300,167	\$ 54,412,084



**GENERAL FUND:
EXPENDITURES
BY COST CENTER**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
GENERAL ADMINISTRATION:					
<i>City Manager and Council</i>					
Personnel	\$ 558,812	\$ 577,572	\$ 607,639	\$ 595,526	\$ 692,584
Maintenance & Operation	34,224	42,420	76,721	72,390	59,822
Capital Outlay	1,157	-	-	-	12,113
Sub-total:	\$ 594,193	\$ 619,992	\$ 684,360	\$ 667,916	\$ 764,519
<i>Finance</i>					
Personnel	\$ 541,610	\$ 548,333	\$ 548,333	\$ 528,595	\$ 554,855
Maintenance & Operation	97,121	120,475	128,320	124,100	119,854
Capital Outlay	-	9,300	9,300	9,150	3,900
Sub-total:	\$ 638,731	\$ 678,108	\$ 685,953	\$ 661,845	\$ 678,609
<i>Legal</i>					
Personnel	\$ 371,740	\$ 380,098	\$ 380,098	\$ 375,010	\$ 376,948
Maintenance & Operation	71,561	88,012	88,012	79,862	89,308
Capital Outlay	-	4,000	4,000	3,992	11,800
Sub-total:	\$ 443,301	\$ 472,110	\$ 472,110	\$ 458,864	\$ 478,056
<i>Human Resources</i>					
Personnel	\$ 306,683	\$ 317,090	\$ 317,090	\$ 328,709	\$ 321,827
Maintenance & Operation	95,522	132,561	130,263	109,725	134,841
Capital Outlay	5,468	2,900	5,198	5,198	5,300
Sub-total:	\$ 407,673	\$ 452,551	\$ 452,551	\$ 443,632	\$ 461,968
<i>City Secretary</i>					
Personnel	\$ 159,951	\$ 161,140	\$ 161,140	\$ 156,871	\$ 161,942
Maintenance & Operation	42,565	110,415	111,029	86,579	50,990
Capital Outlay	1,007	2,200	2,200	2,154	10,500
Sub-total:	\$ 203,523	\$ 273,755	\$ 274,369	\$ 245,604	\$ 223,432
<i>Public Information Office</i>					
Personnel	\$ 206,643	\$ 201,291	\$ 201,291	\$ 182,931	\$ 244,507
Maintenance & Operation	31,087	59,853	59,853	49,853	55,553
Capital Outlay	-	-	-	-	-
Sub-total:	\$ 237,730	\$ 261,144	\$ 261,144	\$ 232,784	\$ 300,060
General Administration Total:	\$ 2,525,152	\$ 2,757,660	\$ 2,830,487	\$ 2,710,645	\$ 2,906,644
PUBLIC SAFETY:					
<i>Police</i>					
Personnel	\$ 11,610,631	\$ 12,295,974	\$ 12,295,974	\$ 12,220,248	\$ 12,267,600
Maintenance & Operation	2,327,890	2,788,237	2,853,659	2,753,894	2,586,421
Capital Outlay	115,927	695,162	730,325	728,710	1,009,606
Sub-total:	\$ 14,054,449	\$ 15,779,373	\$ 15,879,958	\$ 15,702,853	\$ 15,863,627
<i>Fire</i>					
Personnel	\$ 10,474,567	\$ 11,060,272	\$ 11,060,272	\$ 10,893,422	\$ 11,005,592
Maintenance & Operation	2,779,052	2,304,621	2,646,787	2,610,787	2,212,277
Capital Outlay	128,783	399,712	523,240	415,240	1,347,705
Sub-total:	\$ 13,382,401	\$ 13,764,605	\$ 14,230,299	\$ 13,919,449	\$ 14,565,574
<i>Municipal Court</i>					
Personnel	\$ 267,245	\$ 261,006	\$ 261,006	\$ 258,476	\$ 260,041
Maintenance & Operation	99,675	98,839	98,839	97,032	104,508
Capital Outlay	-	-	-	-	7,200
Sub-total:	\$ 366,920	\$ 359,845	\$ 359,845	\$ 355,508	\$ 371,749
Public Safety Total:	\$ 27,803,769	\$ 29,903,823	\$ 30,470,102	\$ 29,977,810	\$ 30,800,950



**GENERAL FUND:
EXPENDITURES
BY COST CENTER
DEVELOPMENT:**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
<i>Development Services Administration</i>					
Personnel	\$ 158,471	\$ 188,579	\$ 188,579	\$ 188,551	\$ 189,220
Maintenance & Operation	12,578	15,110	15,110	14,234	16,810
Capital Outlay	1,978	-	-	-	3,600
Sub-total:	\$ 173,027	\$ 203,689	\$ 203,689	\$ 202,785	\$ 209,630
<i>Planning Services</i>					
Personnel	\$ 158,612	\$ 207,656	\$ 207,656	\$ 199,820	\$ 211,979
Maintenance & Operation	256,001	321,271	320,871	320,671	308,471
Capital Outlay	-	4,400	4,800	4,800	-
Sub-total:	\$ 414,612	\$ 533,327	\$ 533,327	\$ 525,291	\$ 520,450
<i>Development Center - Inspections</i>					
Personnel	\$ 653,409	\$ 697,604	\$ 697,604	\$ 699,567	\$ 694,565
Maintenance & Operation	175,340	184,224	184,224	172,174	163,314
Capital Outlay	-	4,900	4,900	4,900	6,900
Sub-total:	\$ 828,749	\$ 886,728	\$ 886,728	\$ 876,641	\$ 864,779
<i>Code Enforcement</i>					
Personnel	\$ 263,293	\$ 271,291	\$ 271,291	\$ 270,656	\$ 268,211
Maintenance & Operation	71,517	142,397	142,397	135,597	200,663
Capital Outlay	-	5,000	5,000	5,000	14,650
Sub-total:	\$ 334,809	\$ 418,688	\$ 418,688	\$ 411,253	\$ 483,524
<i>Geographic Information System (GIS)</i>					
Personnel	\$ 260,131	\$ 265,130	\$ 265,130	\$ 258,451	\$ 266,322
Maintenance & Operation	40,334	107,895	114,295	114,159	38,560
Capital Outlay	-	5,500	5,500	5,500	1,600
Sub-total:	\$ 300,465	\$ 378,525	\$ 384,925	\$ 378,110	\$ 306,482
<i>Engineering</i>					
Personnel	\$ 580,423	\$ 637,273	\$ 637,273	\$ 602,858	\$ 638,386
Maintenance & Operation	117,345	106,835	107,323	102,675	117,069
Capital Outlay	2,906	4,400	4,400	4,309	5,100
Sub-total:	\$ 700,673	\$ 748,508	\$ 748,996	\$ 709,842	\$ 760,555
<i>Streets</i>					
Personnel	\$ 1,192,637	\$ 1,460,530	\$ 1,460,530	\$ 1,252,133	\$ 1,563,810
Maintenance & Operation	3,913,113	4,798,955	5,153,313	4,654,138	6,014,740
Capital Outlay	1,608	3,000	5,225	4,985	13,800
Sub-total:	\$ 5,107,358	\$ 6,262,485	\$ 6,619,068	\$ 5,911,256	\$ 7,592,350
<i>Traffic Control</i>					
Personnel	\$ 506,962	\$ 497,981	\$ 497,981	\$ 462,962	\$ 499,493
Maintenance & Operation	1,224,553	1,746,904	1,852,585	1,827,440	1,658,698
Capital Outlay	-	3,800	3,800	3,800	2,800
Sub-total:	\$ 1,731,515	\$ 2,248,685	\$ 2,354,366	\$ 2,294,203	\$ 2,160,991
Development Total:	\$ 9,591,207	\$ 11,680,635	\$ 12,149,787	\$ 11,309,382	\$ 12,898,761
BUILDING SERVICES:					
<i>Building Services</i>					
Personnel	\$ 226,058	\$ 297,891	\$ 297,891	\$ 247,613	\$ 289,198
Maintenance & Operation	115,769	178,149	178,149	162,749	135,008
Capital Outlay	2,142	37,500	37,500	29,948	15,975
Sub-total:	\$ 343,969	\$ 513,540	\$ 513,540	\$ 440,310	\$ 440,181



**GENERAL FUND:
EXPENDITURES
BY COST CENTER
BUILDING SERVICES - continued**

Custodial

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel	\$ 156,459	\$ 163,264	\$ 163,264	\$ 156,945	\$ 164,714
Maintenance & Operation	34,310	63,037	63,037	60,987	39,917
Capital Outlay	-	-	-	-	-
Sub-total:	\$ 190,769	\$ 226,301	\$ 226,301	\$ 217,932	\$ 204,631

Building Services Total: \$ 534,738 \$ 739,841 \$ 739,841 \$ 658,242 \$ 644,812

RECREATION:

Parks and Recreation

Personnel	\$ 1,687,342	\$ 1,811,989	\$ 1,811,989	\$ 1,716,735	\$ 1,817,841
Maintenance & Operation	1,112,482	1,183,425	1,230,959	1,189,158	1,354,023
Capital Outlay	43,425	694,800	769,786	713,469	331,900
Sub-total:	\$ 2,843,249	\$ 3,690,214	\$ 3,812,735	\$ 3,619,363	\$ 3,503,764

Library

Personnel	\$ 1,282,164	\$ 1,356,156	\$ 1,356,156	\$ 1,286,507	\$ 1,345,149
Maintenance & Operation	566,878	596,380	595,008	588,208	637,492
Capital Outlay	244,426	289,000	296,552	291,765	473,700
Sub-total:	\$ 2,093,468	\$ 2,241,536	\$ 2,247,716	\$ 2,166,479	\$ 2,456,341

Recreation Total: \$ 4,936,717 \$ 5,931,750 \$ 6,060,450 \$ 5,785,842 \$ 5,960,105

NON-DEPARTMENTAL APPROPRIATIONS:

Non-Departmental Appropriations

Personnel	\$ 1,213	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Maintenance & Operation	1,110,938	1,836,823	1,836,823	1,857,248	1,199,812
Capital Outlay	-	-	-	-	-
Sub-total:	\$ 1,112,152	\$ 1,837,823	\$ 1,837,823	\$ 1,858,248	\$ 1,200,812

Non-Departmental Appropriations Total: \$ 1,112,152 \$ 1,837,823 \$ 1,837,823 \$ 1,858,248 \$ 1,200,812

Total Expenditures: \$ 46,503,738 \$ 52,851,532 \$ 54,088,491 \$ 52,300,170 \$ 54,412,084

One-time Expenditures:

General Administration	\$ 23,691	\$ 12,929	\$ 12,929	\$ 10,201	\$ 33,373
Public Safety	261,682	1,275,959	1,275,959	1,239,219	2,276,925
Development	1,898,497	2,094,434	2,094,434	1,970,473	2,665,006
Building Services	21,950	60,700	60,700	48,553	12,375
Recreation	118,677	765,400	765,400	721,680	709,139
Non-Departmental	42,000	736,098	736,098	762,333	54,000

Total One-time Expenditures: \$ 2,366,497 \$ 4,945,520 \$ 4,945,520 \$ 4,752,459 \$ 5,750,818

One-time Expenditures as % of Department: 5.09% 9.36% 9.14% 9.09% 10.57%

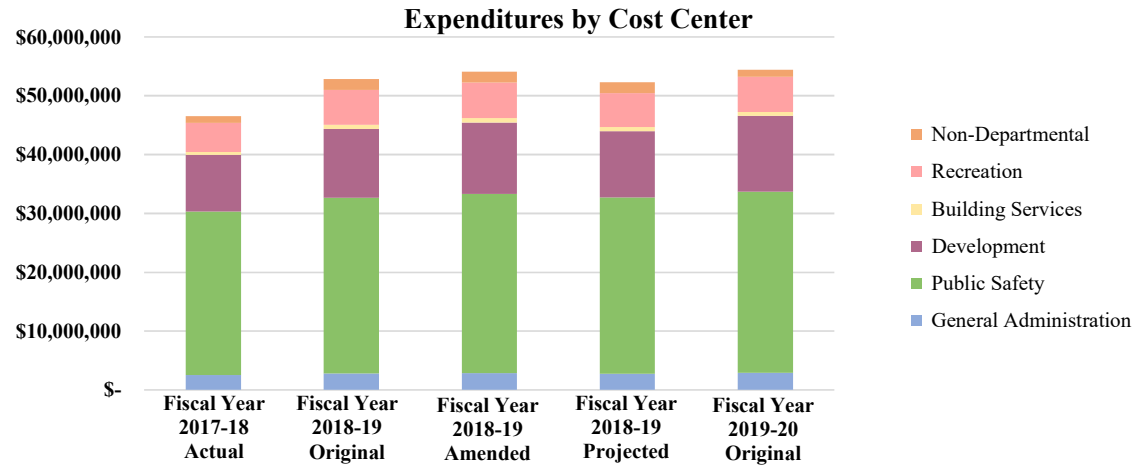
Total Recurring Expenditures: \$ 44,137,241 \$ 47,906,012 \$ 49,142,971 \$ 47,547,711 \$ 48,661,266



GENERAL FUND - continued

Notes:

1) Additional information may be found in the respective departmental sections of this document.



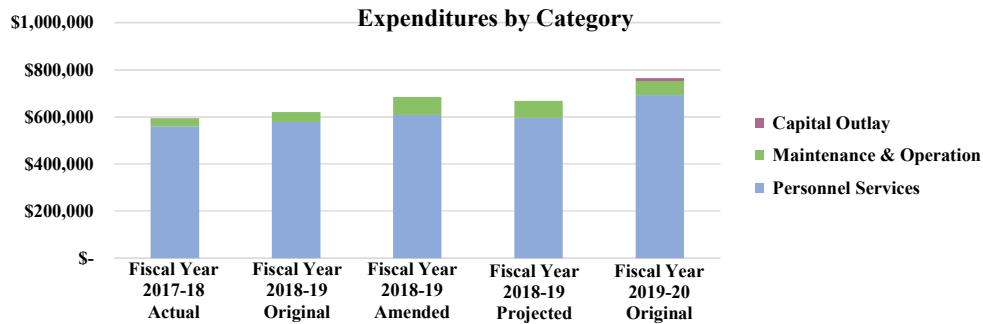


**GENERAL FUND:
CITY MANAGER
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 558,812	\$ 577,572	\$ 607,639	\$ 595,526	\$ 692,584
Office Supplies & Other Supplies	2,846	3,000	2,000	2,000	3,803
Equipment Maintenance	-	-	1,000	600	1,000
Professional Services	-	-	27,115	26,019	-
Training & Education	9,117	13,400	20,586	18,000	24,852
Subscriptions & Memberships	4,608	4,632	4,632	4,632	5,682
Communication Expenditures	2,260	2,210	2,210	2,764	4,096
Inter-Fund Charges	13,047	15,178	15,178	14,475	15,019
Council & Public Relations	2,347	4,000	4,000	3,900	5,370
Capital Outlay - Building Improvements	-	-	-	-	5,923
Capital Outlay - Computer Equipment	-	-	-	-	4,440
Capital Outlay - Office Equipment	1,157	-	-	-	1,750
Total Expenditures:	\$ 594,193	\$ 619,992	\$ 684,360	\$ 667,916	\$ 764,519
One-time Expenditures:					
Personnel Services	\$ 3,605	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	7,673
Total One-time Expenditures:	\$ 3,605	\$ -	\$ -	\$ -	\$ 7,673
One-time Expenditures as % of Department:	0.61%	0.00%	0.00%	0.00%	1.00%
Total Recurring Expenditures:	\$ 590,588	\$ 619,992	\$ 684,360	\$ 667,916	\$ 756,846

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services increased net \$115K; mainly due to the addition of one Assistant City Manager's portion in General Fund.
- 2) Maintenance & Operation accounts increased net \$16K, mainly due to additional Training & Educational expenses related to the additional Assistant City Manager.
- 3) Capital expenditures are funded at \$12K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Elected Officials	7	7	7	7	7
Full-time	3	3	3	3	4
Total Staffing:	10	10	10	10	11

- 1) In Fiscal Year 2019-20, one Assistant City Manager was added.

Program & Activity Summary:

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

Goals & Objectives:

- 1) Maintain financial strength and flexibility of the City while continuing to pursue economic development to broaden the revenue base.
- 2) Continue proactive stance in growth of the City; including growth planning, annexations, ETJ controls and in-fill development.
- 3) Continue to strengthen the internal organization by attracting, retaining and developing a highly competent and motivated work force.
- 4) Continue to enhance public safety.
- 5) Continue to emphasize improving the quality of City infrastructure.
- 6) Enhance the quality of life for Citizens.

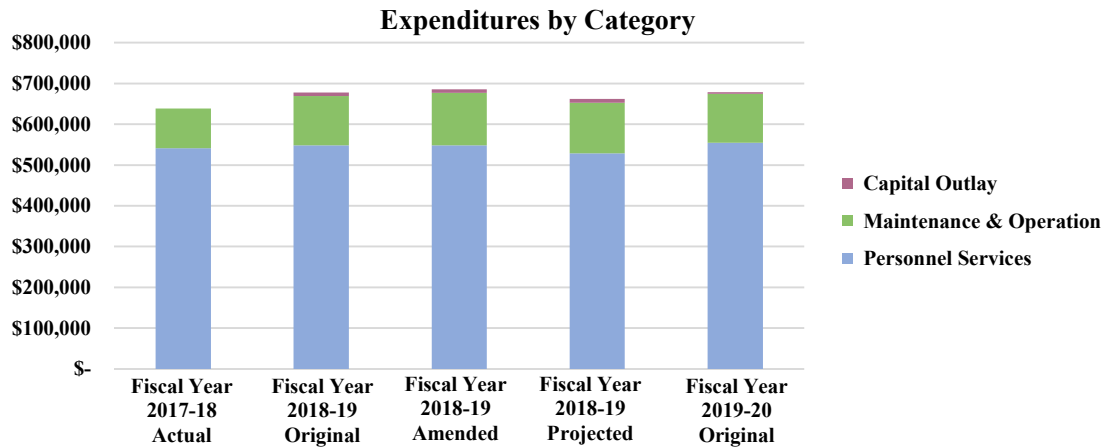


**GENERAL FUND:
FINANCE
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 541,610	\$ 548,333	\$ 548,333	\$ 528,595	\$ 554,855
Office Supplies & Other Supplies	12,878	21,167	20,780	18,000	18,010
Equipment Maintenance	1,616	1,100	1,487	1,487	1,100
Professional Services	41,880	50,130	57,975	57,975	50,330
Training & Education	8,055	10,000	10,000	10,000	12,000
Subscriptions & Memberships	1,971	1,775	1,775	1,775	2,085
Communication Expenditures	1,781	1,650	1,650	1,700	1,650
Inter-Fund Charges	24,540	27,804	27,804	26,929	27,530
Advertising Expenditures	1,529	4,000	4,000	2,500	4,000
700 Main Rental	2,349	2,349	2,349	2,349	2,349
Bank Merchant Charge	522	500	500	1,385	800
Capital Outlay - Office Equipment	-	7,700	6,623	6,472	2,700
Capital Outlay - Computer Hardware	-	1,600	2,677	2,677	1,200
Total Expenditures:	\$ 638,731	\$ 678,108	\$ 685,953	\$ 661,845	\$ 678,609
One-time Expenditures:					
Personnel Services	\$ 7,010	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	7,700	7,700	6,472	-
Total One-time Expenditures:	\$ 7,010	\$ 7,700	\$ 7,700	\$ 6,472	\$ -
One-time Expenditures as % of Department:	1.10%	1.14%	1.12%	0.98%	0.00%
Total Recurring Expenditures:	\$ 631,721	\$ 670,408	\$ 678,253	\$ 655,373	\$ 678,609

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services increased net \$7K, mainly due to the City's increase in Health portion.
- 2) Maintenance & Operation accounts decreased net \$0.5K, mainly due to a decrease in office supplies, due to department trend.
- 3) Capital expenditures are funded at \$4K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	6	7	7	7	7
Total Staffing:	6	7	7	7	7

- 1) In Fiscal Year 2018-19, one Accountant was added.



FINANCE - continued

Program & Activity Summary:

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. We will provide fiscal, financial and procurement support to City Council and City Departments; and, will be faithful stewards of public resources.

Goals & Objectives:

- 1) Continue to provide high-level debt management practice.
- 2) 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.
- 3) Continue to seek new technological processes in order to improve efficiencies and cost savings.
- 4) Coordinate the preparation, implementation and monitoring of the City Annual Budget and Comprehensive Annual Financial Report; and, continue to be recognized by GFOA budget certifications and financial reporting programs.
- 5) Administer the investment portfolio of the City and Victoria Sales Tax Development Corporation in a manner consistent with prudent financial practice and applicable state law and City policy.
- 6) Provide accurate and timely budget information to ensure good stewardship of City resources.
- 7) Continue to provide high-level cash management practice.
- 8) Provide financial projections and coordinate, prepare and review the City's Capital Improvement Program, Victoria Sales Tax Development Corporation financial reports and various other financial reports.

Operating Indicators:

	Fiscal Year 2018-19 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Debt as percent of City Expense	7.69%	8.50%	8.09%	8.75%
2) Accounts Payable Payments Processed	8,758	7,200	8,841	8,750
3) Number of Purchasing Card transactions	8,952	9,200	9,344	9,200

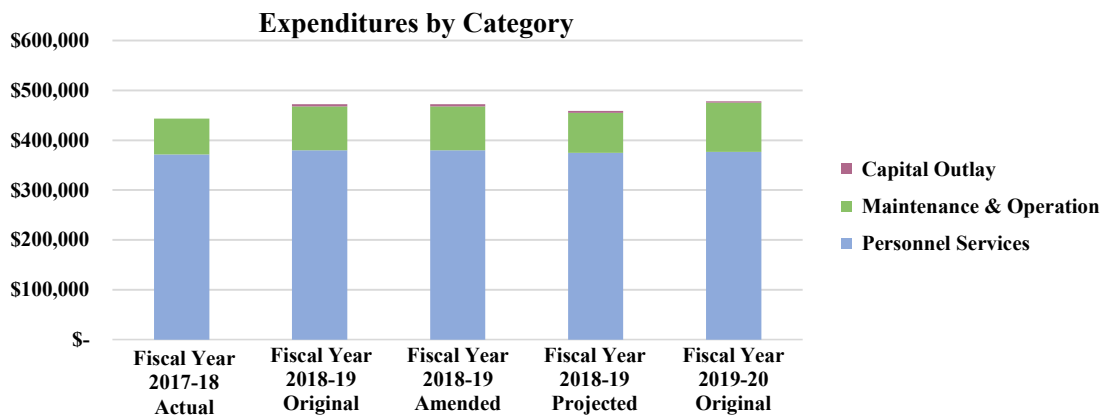


**GENERAL FUND:
LEGAL
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 371,740	\$ 380,098	\$ 380,098	\$ 375,010	\$ 376,948
Office Supplies & Other Supplies	3,832	4,900	4,900	4,000	4,900
Equipment Maintenance	5,544	4,332	4,332	4,332	4,650
Professional Services	32,379	40,000	40,000	35,000	40,000
Training & Education	5,149	11,500	11,500	10,000	11,500
Subscriptions & Memberships	10,384	11,000	11,000	10,700	12,000
Communication Expenditures	253	100	100	100	100
Inter-Fund Charges	13,831	15,180	15,180	15,080	15,158
Advertising Expenditures	10	500	500	150	500
Public Relations	179	500	500	500	500
Capital Outlay - Building & Improvement	-	-	-	-	8,000
Capital Outlay - Office Equipment	-	-	-	-	1,200
Capital Outlay - Computer Hardware	-	4,000	4,000	3,992	2,600
Total Expenditures:	\$ 443,301	\$ 472,110	\$ 472,110	\$ 458,864	\$ 478,056
One-time Expenditures:					
Personnel Services	\$ 4,972	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	9,200
Total One-time Expenditures:	\$ 4,972	\$ -	\$ -	\$ -	\$ 9,200
One-time Expenditures as % of Department:	1.12%	0.00%	0.00%	0.00%	1.92%
Total Recurring Expenditures:	\$ 438,329	\$ 472,110	\$ 472,110	\$ 458,864	\$ 468,856

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services decreased \$3K, mainly due to baseline adjustments.
- 2) Maintenance & Operation accounts increased net \$1K, mainly due to an increase in Subscriptions & Memberships.
- 3) Capital expenditures are funded at \$12K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	4	4	4	4	4
Total Staffing:	4	4	4	4	4



LEGAL - continued

Program & Activity Summary:

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 conjunction 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.

Goals & Objectives:

- 1) Assist Development Services in developing Unified Development Code.
- 2) Continue to assist City Manager in code review project.
- 3) Continue to manage outside litigation, and provide consistent updates to Council.
- 4) Continue advice to council and departments regarding legal questions and legal advice.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Requests for Legal Review	432	341	534	554
2) Claims for or against City	221	148	142	134
3) Public Information Requests	479	523	466	480
4) Items for Council Meetings	148	221	161	127

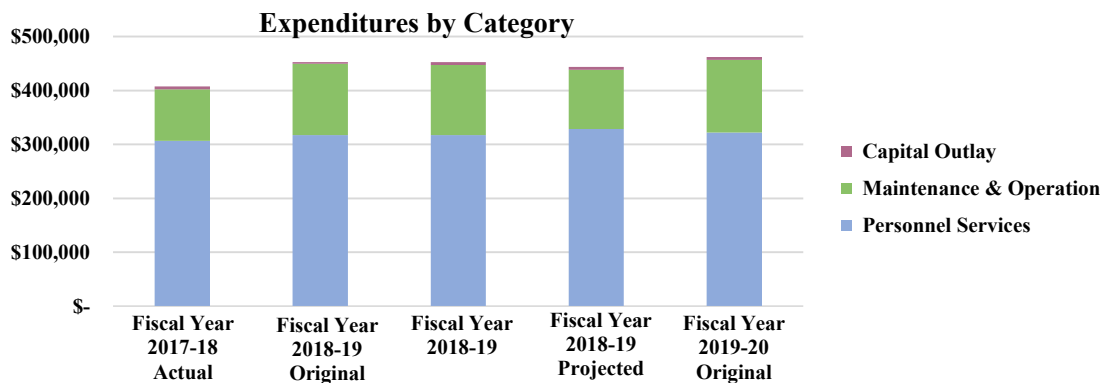


**GENERAL FUND:
HUMAN RESOURCES
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 306,683	\$ 317,090	\$ 317,090	\$ 328,709	\$ 321,827
Office Supplies & Other Supplies	8,522	12,037	9,729	9,729	12,166
Equipment Maintenance	14,210	15,192	15,202	13,742	15,529
Professional Services	42,513	67,078	67,078	50,400	69,064
Training & Education	1,975	5,000	5,000	4,000	5,000
Subscriptions & Memberships	2,110	2,268	2,268	2,268	2,268
Communication Expenditures	599	750	750	750	750
Inter-Fund Charges	20,932	24,431	24,431	23,431	24,259
Advertising Expenditures	257	1,400	1,400	1,000	1,400
700 Main Rental	4,405	4,405	4,405	4,405	4,405
Capital Outlay - Other Equipment	-	-	-	-	2,000
Capital Outlay - Computer Equipment	5,468	1,400	1,400	1,400	3,300
Capital Outlay - Computer Software	-	1,500	3,798	3,798	-
Total Expenditures:	\$ 407,674	\$ 452,551	\$ 452,551	\$ 443,632	\$ 461,968
One-time Expenditures:					
Personnel Services	\$ 4,972	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	10,000
Capital Outlay	-	1,500	1,500	-	-
Total One-time Expenditures:	\$ 4,972	\$ 1,500	\$ 1,500	\$ -	\$ 10,000
One-time Expenditures as % of Department:	1.22%	0.33%	0.33%	0.00%	2.16%
Total Recurring Expenditures:	\$ 402,702	\$ 451,051	\$ 451,051	\$ 443,632	\$ 451,968

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services increased \$4K, mainly due to an increase in City's health portion.
- 2) Maintenance & Operation accounts increased net \$2K, mainly due to one-time expense for city Salary Survey.
- 3) Capital expenditures are funded at \$5K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	4	4	4	4	4
Total Staffing:	4	4	4	4	4



HUMAN RESOURCES - continued

Program & Activity Summary:

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.

Goals & Objectives:

- 1) Reinforce a culture that "enhances the livability" by having exceptional customer service; a passion for public service; culture of teamwork and professionalism.
- 2) Identify and implement on-line electronic solutions for organization.
- 3) Enhance employee and leadership development.
- 4) Look for opportunities to improve on effectiveness and efficiency.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Attendance Number for New Hire Orientation	-	-	100	100
2) Number of Retirees / Resignations processed	-	-	12	12
3) Number of Successful Payrolls Run	-	-	26	26
4) Number of job fairs	-	-	5	5

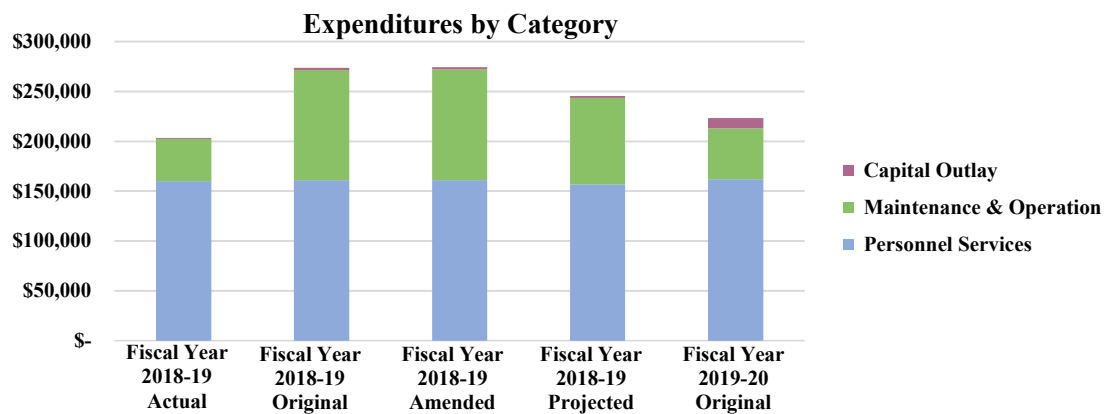


**GENERAL FUND:
CITY SECRETARY
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 159,951	\$ 161,140	\$ 161,140	\$ 156,871	\$ 161,942
Office Supplies & Other Supplies	8,070	14,000	14,614	13,614	14,000
Equipment Maintenance	554	1,000	1,000	800	800
Professional Services	11,018	69,650	69,650	46,650	9,650
Training & Education	4,287	4,790	4,790	4,790	5,700
Subscriptions & Memberships	582	745	745	645	765
Communication Expenditures	39	100	100	50	100
Inter-Fund Charges	16,022	17,630	17,630	17,530	17,475
Advertising Expenditures	63	700	700	500	700
Bank Merchant Charges	1,931	1,800	1,800	2,000	1,800
Capital Outlay - Other Equipment	1,007	-	-	-	6,500
Capital Outlay - Computer Hardware	-	2,200	2,200	2,154	4,000
Total Expenditures:	\$ 203,524	\$ 273,755	\$ 274,369	\$ 245,603	\$ 223,432
One-time Expenditures:					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	6,500
Total One-time Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ 6,500
One-time Expenditures as % of Department:	0.00%	0.00%	0.00%	0.00%	2.91%
Total Recurring Expenditures:	\$ 203,524	\$ 273,755	\$ 274,369	\$ 245,603	\$ 216,932

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel services increased \$800, mainly due to an increase to the City's health portion.
- 2) Maintenance & Operation accounts decreased net \$59K, mainly due to one-time expense for possible run-off election in FY 2019.
- 3) Capital expenditures are funded at \$11K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	3	3	3	3	3
Total Staffing:	3	3	3	3	3



CITY SECRETARY - continued

Program & Activity Summary:

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 permit, including; garage sale permits, liquor licenses (City's portion only), coin-operated amusement machine permits, game room permits, pool hall permits, tow truck permits, taxicab business and operator licenses, trash haulers 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 permits. 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.

Goals & Objectives:

- 1) Official Repository for all permanent documents.
- 2) Records and preserve all City Council and Victoria Sales Tax Development Corporation minutes.
- 3) Records Management Officer - maintains records retention manual and reviews all City departmental requests for disposition.
- 4) Birth and Death Certificates - sole registrar for Victoria County, access to State Vital Statistics database to issue birth certificates for individuals born in Texas and issues death records for Victoria County.
- 5) Issues various licenses and permits in accordance with adopted ordinances.
- 6) Responsible for administering City elections.
- 7) Obtain the Exemplary Five Star Award from the State Vital Statistics Unit of Texas Department of State Health Services.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Birth Certificates Registered	2,054	2,000	1,956	2,000
2) Birth Certificate - Certified Copies	5,820	5,800	6,478	7,000
3) Death Certificates Registered	970	950	1,036	1,000
4) Death Certificate - Certified Copies	729	650	1,216	1,100

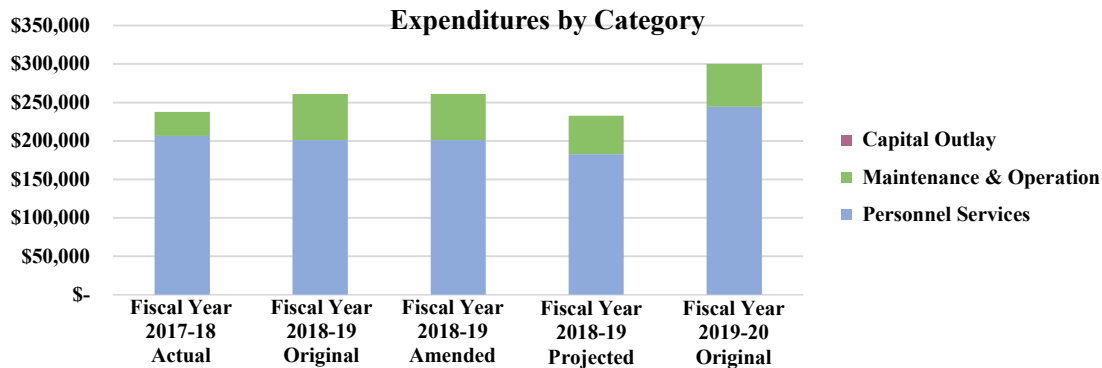


**GENERAL FUND:
PUBLIC INFORMATION OFFICE
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 206,643	\$ 201,291	\$ 201,291	\$ 182,931	\$ 244,507
Office Supplies & Other Supplies	2,301	6,000	6,000	2,500	3,500
Equipment Maintenance	-	1,800	1,800	-	-
Professional Services	11,285	19,500	19,500	16,500	19,500
Training & Education	530	4,725	4,725	4,225	4,725
Subscriptions & Memberships	1,136	1,495	1,495	1,295	1,495
Communication Expenditures	744	825	825	825	825
Inter-Fund Charges	12,306	13,372	13,372	13,372	13,372
Public Relations	199	9,550	9,550	8,550	9,550
700 Main Rental	2,586	2,586	2,586	2,586	2,586
Total Expenditures:	\$ 237,730	\$ 261,144	\$ 261,144	\$ 232,784	\$ 300,060
One-time Expenditures:					
Personnel Services	\$ 3,132	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 3,132	\$ -	\$ -	\$ -	\$ -
One-time Expenditures as % of Department:	1.32%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 234,598	\$ 261,144	\$ 261,144	\$ 232,784	\$ 300,060

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services increased \$43K, mainly the net result of increasing the Director's General Fund portion.
- 2) Office supplies decreased \$3K, equipment maintenance decreased \$2K.
- 3) No capital expenditures are budgeted for Fiscal Year 2019-2020.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	3	3	3	3	3
Total Staffing:	3	3	3	3	3



PUBLIC INFORMATION OFFICE - continued

Program & Activity Summary:

The Public Information 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 Economical 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 in a video format for multiple platform viewership.

Goals & Objectives:

- 1) Educate and engage the public about City government on popular social media platforms and traditional media formats.
- 2) Create multimedia programming for Vtv15, social media sites including Facebook, You Tube, and Twitter, that focuses the public on timely and important City issues.
- 3) Share all television programming to online multimedia like Facebook, YouTube and Twitter.
- 4) Consistently issue timely news releases and City Corner columns.
- 5) Produce engaging, relevant Victoria Report videocasts and podcasts that are shared with Townsquare Media, Corpus Chrisit rep and digitally via City platforms.
- 6) Hold Citizens Academy.
- 7) Revamp the City's newsletter to reach internal AND external audiences.
- 8) Host quarterly communications committee meeting as an opportunity to bring new tools and concepts to the group, share insights and even relevant trainings. Discuss important topics relevant to the group.
- 9) Proactively work with the media by providing information, news releases and responding to requests on a consistent, timely basis.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Social Media				
Facebook followers	5,482	15,443	17,527	18,500
Facebook posts	480	411	-	550
Podcasts (Vic Arts & Vic Report)	8	15	53	12
2) Monthly Victoria Report Radio Prgm	12	12	10	25
3) VTV15				
Public Meetings Recorded	45	42	16	42
Minutes of watched Pubic Meetings	26,300	33,300	76,752	100,000
Views of Public Meetings	2,700	2,900	5,133	3,200
Original video Productions	25	17	16	22
Minutes of watched Original Productions	305,000	333,600	4,644,126	400,000
Views of Original Video Productions	47,500	33,300	1,644,068	35,000



**GENERAL FUND:
POLICE
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 11,610,631	\$ 12,295,974	\$ 12,295,974	\$ 12,220,248	\$ 12,267,600
Office Supplies & Other Supplies	466,787	564,515	609,972	580,582	584,838
Building Maintenance	5,523	6,000	6,000	6,000	6,500
Equipment Maintenance	295,367	340,967	347,903	346,903	350,528
Professional Services	126,253	397,258	416,486	339,356	176,716
Training & Education	134,415	157,182	154,187	151,687	155,447
Subscriptions & Memberships	19,648	35,807	35,807	35,807	35,807
Communication Expenditures	84,921	84,500	84,500	84,554	84,500
Light & Heating	47,236	43,800	43,800	43,800	47,500
Inter-Fund Charges	1,025,903	1,073,408	1,073,408	1,070,208	1,067,635
Advertising Expenditures	4,021	3,950	4,150	4,150	7,500
Commercial Equipment Rental	4,039	9,000	9,000	7,000	9,000
Public Relations	5,417	14,750	14,750	14,250	11,450
Insurance Expenditures	53,800	53,500	53,500	53,500	49,000
Contract Labor	2,805	3,600	195	195	-
Court Cost	-	-	-	-	-
Transfer to Special Revenue Fund	51,756	-	-	15,902	-
Capital Outlay - Building Improvements	26,897	-	9,362	9,362	11,526
Capital Outlay - Communication Equipment	-	480,712	480,712	480,712	480,712
Capital Outlay - Other Equipment	10,815	56,361	51,699	50,084	62,686
Capital Outlay - Computer Equipment	35,007	76,551	79,020	79,020	199,728
Capital Outlay - Computer Software	8,300	32,854	44,469	44,469	94,360
Capital Outlay - Machinery & Equipment	34,908	48,684	65,063	65,063	160,594
Total Expenditures:	\$ 14,054,448	\$ 15,779,373	\$ 15,879,958	\$ 15,702,853	\$ 15,863,627
One-time Expenditures:					
Personnel Services	\$ 60,941	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	157,998	157,998	150,038	32,175
Capital Outlay	-	535,409	535,409	514,201	864,245
Total One-time Expenditures:	\$ 60,941	\$ 693,407	\$ 693,407	\$ 664,239	\$ 896,420
One-time Expenditures as % of Department:	0.43%	4.39%	4.37%	4.23%	5.65%
Total Recurring Expenditures:	\$ 13,993,507	\$ 15,085,966	\$ 15,186,551	\$ 15,038,614	\$ 14,967,207

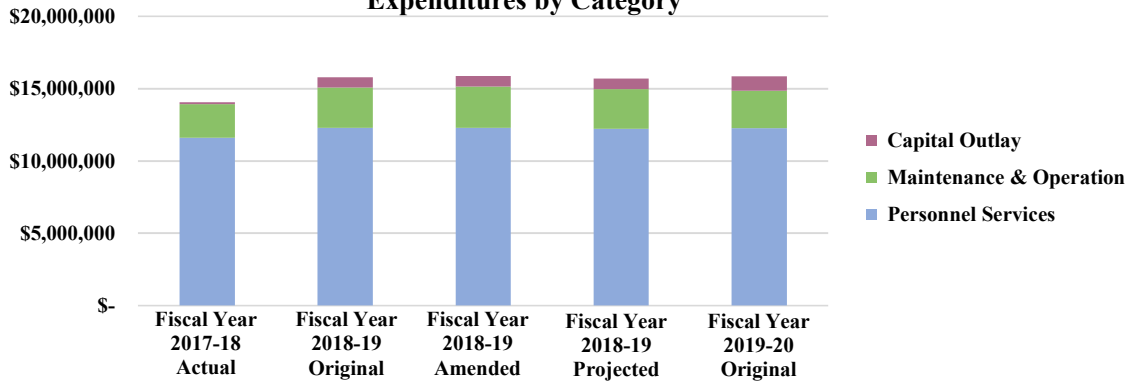
Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services show a net decrease of \$28K mainly due to baseline adjustments.
- 2) Supplies increased \$20K, mainly due to SWAT Program being given its own line item.
- 3) Equipment maintenance increased by \$9.5K, mainly due to the one-time purchase of Priority Dispatch software.
- 4) Professional Services decreased \$221K mainly due to the one-time expenditure of \$158K for conversion services for microfilm and AS400 respectively in FY 2019.
- 5) Other maintenance and operation charges decrease net \$11K, mainly the result of current trends.
- 6) Capital expenditures are budgeted at \$1.01M for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.



POLICE - continued

Expenditures by Category



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	161	162	162	162	162
Total Staffing:	161	162	162	162	162

- 1) In Fiscal Year 2017-18, two officers were added to the Police Department.
- 2) In Fiscal Year 2018-19, added one new officer and two officers were added to the Gulf Bend Grant Fund.

Program & Activity Summary:

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 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. Communications serves as the voice of the Police Department and many times for the City. The public calls communications for help whether it is on a regular phone line or 911

Goals & Objectives:

- 1) Reduce overall Class One Crimes by two percent, Class One Violent Crimes by two percent, Class One Property Crime by two percent over Fiscal Year 2019-20 results.
- 2) Conduct twelve Crime Prevention Programs that focus on community outreach and educating the public concerning crime related issues of importance.
- 3) Respond to Priority One Emergency Calls for services in seven minutes or less.
- 4) Answer all incoming emergency 911 calls within ten seconds or less, 90% of the time.
- 5) Recruit, hire and train personnel to fill existing vacancies; achieving annual average vacancy rate of 6 or below.
- 6) Provide minimum of 2,500 training hours to all personnel to maintain required state license and certification.
- 7) Acquire two innovative processes leveraging available technology, to improve department's efficiencies.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Class One Crimes	2,662	2,386	215	2,338
2) Class One Violent Crimes	213	307	31	300
3) Class One Property Crime	2,446	2,076	184	2,034
4) Physical Arrests	3,427	3,188	310	3,124
5) Average P1 Response Times (min)	6.21	5.66	5.73	7.00
6) Innovative Processes	-	-	-	2

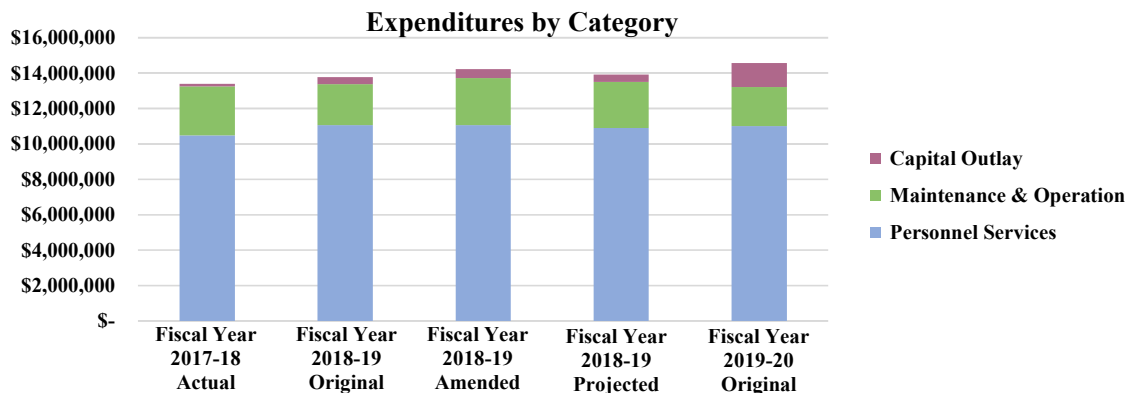


**GENERAL FUND:
FIRE
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 10,474,567	\$ 11,060,272	\$ 11,060,272	\$ 10,893,422	\$ 11,005,592
Office Supplies & Other Supplies	496,935	572,555	594,950	568,950	596,540
Building Maintenance	37,129	37,750	37,750	37,750	38,560
Equipment Maintenance	86,772	113,877	116,217	112,717	101,950
Other Structure Maintenance	3,040	4,800	4,800	4,800	2,100
Professional Services	79,891	106,150	110,614	110,614	197,771
Training & Education	107,705	90,200	104,000	104,000	108,150
Subscriptions & Memberships	10,576	12,900	12,900	12,900	12,900
Communication Expenditures	30,450	26,200	26,200	26,200	26,200
Communication - 911 Center	268,231	268,231	268,231	268,231	268,231
Light & Heating	89,015	87,500	87,500	81,000	90,500
Inter-Fund Charges	1,558,694	970,978	1,270,145	1,270,145	757,175
Public Relations	7,047	10,200	10,200	10,200	8,800
Building and Land Rental	3,183	3,280	3,280	3,280	3,400
Transfer to Special Revenue Fund	385	-	-	-	-
Capital Outlay - Building Improvements	9,881	14,960	123,319	15,319	976,500
Capital Outlay - Heating, Vent, & A/C	-	-	-	-	12,000
Capital Outlay - Communication	-	260,944	260,944	260,944	258,845
Capital Outlay - Medical Equipment	33,271	17,800	29,480	29,480	20,000
Capital Outlay - Computer Equipment	49,519	47,700	49,239	49,239	9,500
Capital Outlay - Computer Software	-	-	-	-	13,700
Capital Outlay - Machinery & Equipment	36,111	58,308	60,259	60,259	57,160
Capital Outlay - Other Equipment	-	-	-	-	-
Total Expenditures:	\$ 13,382,402	\$ 13,764,605	\$ 14,230,299	\$ 13,919,449	\$ 14,565,574
One-time Expenditures:					
Personnel Services	\$ 54,723	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	250,000	250,000	246,411	50,000
Capital Outlay	141,043	332,552	332,552	328,569	1,324,505
Total One-time Expenditures:	\$ 195,766	\$ 582,552	\$ 582,552	\$ 574,980	\$ 1,374,505
One-time Expenditures as % of Department:	1.46%	4.23%	4.09%	4.13%	9.44%
Total Recurring Expenditures:	\$ 13,186,636	\$ 13,182,053	\$ 13,647,747	\$ 13,344,469	\$ 13,191,069

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services show a net decrease of \$55K mainly due to baseline adjustments.
- 2) Supplies increased \$24K, mainly due to an increase in uniforms, due to bunker gear.
- 3) Equipment maintenance decreased \$12K, mainly due to combining ESO/Firehouse software.
- 4) Professional Services increased by \$92K mainly due to an increase in physicals for Firefighters and ISO Review and Consultation.
- 5) Training & Education increased \$18K, mainly due to moving Paramedic Certification Program.
- 6) Other maintenance and operation charges decrease net \$217K, mainly due to the purchase of less vehicles and internal charges.
- 7) Capital expenditures are budgeted at \$1.35M for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.





FIRE - continued

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	130	130	130	130	130
Total Staffing:	130	130	130	130	130

Program & Activity Summary:

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 hazards response to City and County emergencies. Operations oversees employee preparedness for Specialty Response Teams, Enhance survivability of Cardiac Arrest Events, meet and exceed established performance benchmarks and employee well-being.

Goals & Objectives:

- 1) Enhanced Medical Screening as part of the cancer prevention initiative for Fire Fighters. New Screening includes ultra-sound of all major organs impacted by cancer and new blood screening that can detect cancer as early as stage 1. As part of the Cancer Prevention Initiative we have established a 5 year plan to outfit all frontline FF's with (2) sets of bunker gear. This has quickly become the industry standard to ensure FF's gear is properly decontaminated post fire exposure.
- 2) Increase training courses and time allotted for Special Ops Teams. Several members of the Special Ops Team have resigned or been re-assigned over the past years. A fully functioning team is needed to ensure a timely response to Technical Rescues, Haz-mats, and Water Rescues. Increase the number of professional certification courses offered in house. This is part of the Career Progression Model for the VFD to ensure members have the training and education needed to advance in their career.
- 3) Enhance the department's ability to support members experiencing repetitive mental and emotional trauma. This program includes awareness training for personnel, trauma specific EAP, and the development of a peer support group.
- 4) Community education program for neighborhood associations and groups. The program educates participants how to respond and react to basic emergencies such as major bleeding, hands-only CPR, allergic reactions, and small fires. The program also provides neighborhood smoke detector installation. Community education program for businesses and civic groups. The program educates participants how to respond and react to basic emergencies such as major bleeding, hands-only CPR, allergic reactions, and small fires.
- 5) Complete ISO evaluation to maintain Class 2 rating. ISO consulting and support for next ISO evaluation. Last evaluation 2010.
- 6) The VFD will be establishing a (6) person TEMS Unit to deploy with VPD SWAT during high risk warrant events. The TEMS unit is a team of EMS personnel with specialized training and equipment to meet the unique EMS needs of a tactical law enforcement team.
- 7) Fire Station #1 roof replacement and storm hardening project. This is phase 1 of 3 of a total remodel project along with the addition of new FD warehouse.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Fires	-	200	417	425
2) Overpress Rupture Series	-	50	63	65
3) EMS	-	7,900	7,855	7,950
4) HAZMAT	-	275	264	270
5) Service Call	-	1,000	805	850
6) Good Intent Call	-	1,100	1,174	1,200
7) False Alarm	-	600	616	650
8) Natural Disaster	-	2	2	2
9) Other	-	30	34	34
10) Total Incidents	-	11,157	11,230	11,446

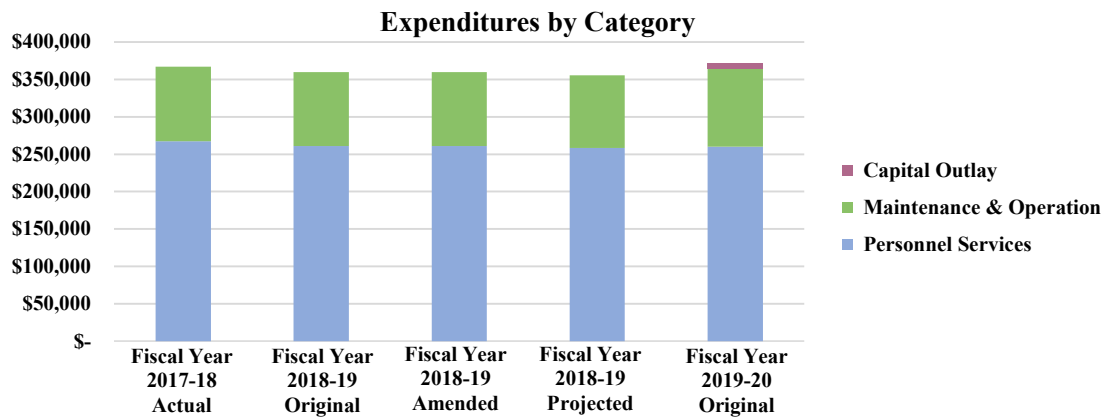


**GENERAL FUND:
MUNICIPAL COURT
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 267,245	\$ 261,006	\$ 261,006	\$ 258,476	\$ 260,041
Office Supplies & Other Supplies	7,222	9,500	10,213	9,713	9,500
Building Maintenance	1,050	800	800	800	800
Equipment Maintenance	52,080	53,510	52,555	51,328	57,318
Professional Services	24,640	20,700	20,700	20,700	20,700
Training & Education	4,328	3,950	3,950	3,920	5,100
Subscriptions & Memberships	553	625	867	867	909
Communication Expenditures	28	50	50	50	50
Inter-Fund Charges	482	954	954	804	881
Advertising Expenditures	168	250	250	250	250
Merchant Bank Charges	9,124	8,500	8,500	8,600	9,000
Capital Outlay - Other Equipment	-	-	-	-	6,000
Capital Outlay - Computer Hardware	-	-	-	-	1,200
Total Expenditures:	\$ 366,920	\$ 359,845	\$ 359,845	\$ 355,508	\$ 371,749
One-time Expenditures:					
Personnel Services	\$ 4,975	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	6,000
Total One-time Expenditures:	\$ 4,975	\$ -	\$ -	\$ -	\$ 6,000
One-time Expenditures as % of Department:	1.36%	0.00%	0.00%	0.00%	1.61%
Total Recurring Expenditures:	\$ 361,945	\$ 359,845	\$ 359,845	\$ 355,508	\$ 365,749

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services decreased net \$1K, mainly the result of baseline adjustments.
- 2) Equipment Maintenance increased by \$4K, due to online records search for dockets.
- 3) Training & education increased \$1K, mainly due to additional courses needed.
- 4) Capital expenditures are budgeted at \$7.2K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	5	5	5	5	5
Total Staffing:	5	5	5	5	5



MUNICIPAL COURT - continued

Program & Activity Summary:

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 promote 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.

Goals & Objectives:

- 1) Delivering court services to the public in an uninterrupted, timely, accurate, cost-effective and customer-focused manner while maintaining the highest level of public trust and confidence in the Court process.
- 2) Increasing the efficiency of City government for both internal operations and its external stakeholders.
- 3) Dispensing justice in a fair and impartial manner.
- 4) Improving the safety and quality of life for Victoria residents and visitors.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Open Dockets Held	1	13	16	20
2) Warrants Cleared	2,627	3,930	1,044	2,280
3) Cases Filed	10,240	9,502	8,205	8,384

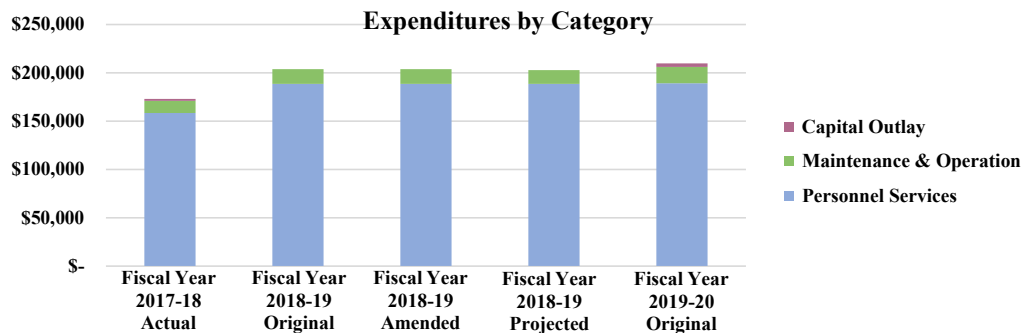


**GENERAL FUND:
DEVELOPMENT SERVICES ADMIN.
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 158,471	\$ 188,579	\$ 188,579	\$ 188,551	\$ 189,220
Office Supplies & Other Supplies	4,220	4,500	4,500	3,856	4,750
Equipment Maintenance	1,753	2,500	2,500	3,091	2,500
Professional Services	4,260	1,200	1,200	1,200	1,200
Training & Education	1,049	5,600	5,600	4,203	6,500
Subscriptions & Memberships	954	1,010	1,010	1,010	1,080
Communication Expenditures	343	300	300	444	780
Employee Relations	-	-	-	430	-
Capital Outlay - Computer Hardware	1,978	-	-	-	3,600
Total Expenditures:	\$ 173,028	\$ 203,689	\$ 203,689	\$ 202,785	\$ 209,630
One-time Expenditures:					
Personnel Services	\$ 2,175	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 2,175	\$ -	\$ -	\$ -	\$ -
One-time Expenditures as % of Department:	1.26%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 170,853	\$ 203,689	\$ 203,689	\$ 202,785	\$ 209,630

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services increased \$641, mainly the net result of increased City portion to health coverage
- 2) Maintenance & Operation expenditures increased \$1.7K, mainly due to an increase in education and development and cellular telephone.
- 3) Capital expenditures are budgeted at \$3.6K. Additional information may be found in the Routine Capital Expenditures section of this document.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	2	2	2	2	3
Total Staffing:	2	2	2	2	3

- 1) In Fiscal Year 2019-2020, one Main Street Program position was added.

Program & Activity Summary:

The Administration division oversees the 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.

Goals & Objectives:

- 1) Encourage ideas and innovation from all staff.
- 2) Continue cross-training employees.
- 3) Ensure that all employees stay up-to-date on continuing education.
- 4) Review fee structures and identify any necessary modifications or refinements.

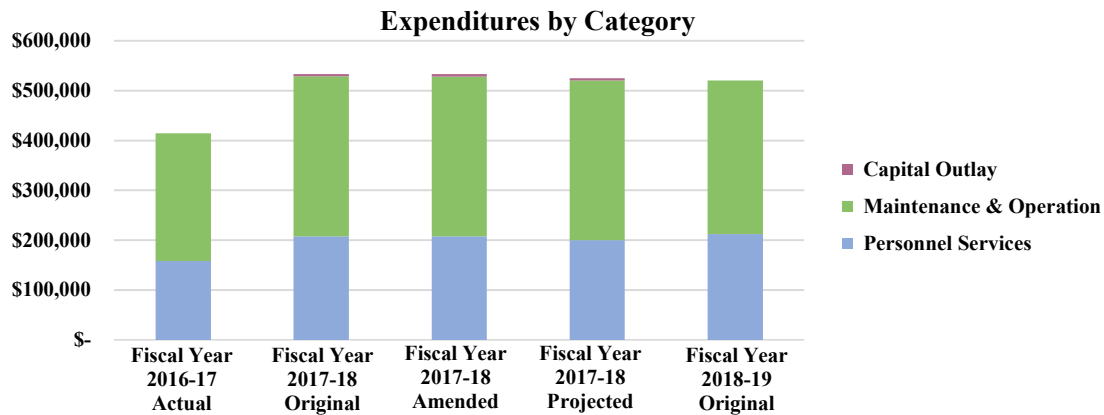


**GENERAL FUND:
PLANNING SERVICES
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 158,612	\$ 207,656	\$ 207,656	\$ 199,820	\$ 211,979
Office Supplies & Other Supplies	840	1,000	1,000	1,000	1,000
Professional Services	-	60,000	13,000	13,000	49,100
Transit System	209,000	209,000	209,000	209,000	209,000
Training & Education	3,953	6,950	4,950	4,950	7,950
Subscriptions & Memberships	1,291	1,539	1,539	1,439	1,865
Communication Expenditures	693	780	780	780	300
Inter-Fund Charges	24,001	26,038	26,038	25,938	25,692
Advertising	233	600	2,200	2,200	1,200
700 Main Center Rental	12,364	12,364	12,364	12,364	12,364
Contract Labor	3,625	3,000	-	-	-
Demolition	-	-	50,000	50,000	-
Capital Outlay - Computer Equipment	-	4,400	4,800	4,800	-
Total Expenditures:	\$ 414,612	\$ 533,327	\$ 533,327	\$ 525,291	\$ 520,450
One-time Expenditures:					
Personnel Services	\$ 1,244	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	60,000	60,000	49,750	45,000
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 1,244	\$ 60,000	\$ 60,000	\$ 49,750	\$ 45,000
One-time Expenditures as % of Department:	0.30%	11.25%	11.25%	9.47%	8.65%
Total Recurring Expenditures:	\$ 413,368	\$ 473,327	\$ 473,327	\$ 475,541	\$ 475,450

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services increased \$4K, mainly due to post employee benefits for newly retired employee.
- 2) Maintenance & Operation expenditures decreased \$9.8K, mainly due to one-time expenditures in prior year.
- 3) No capital expenditures are budgeted for Fiscal Year 2019-2020.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	5	5	5	5	5
Total Staffing:	5	5	5	5	5



PLANNING SERVICES - continued

Program & Activity Summary:

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.

Goals & Objectives:

- 1) Develop a workable process to address substandard multi-family dwellings and other residence.
- 2) Continue relationships with non-profit groups and service agencies to assist disadvantaged citizens living in unsafe, unsanitary conditions.
- 3) Complete a comprehensive review of all development codes.
- 4) Pursue public-private partnership opportunities to facilitate new development.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Planning Commission Meetings	8	10	9	10
2) Land Use Verification Letters	22	15	26	20
3) Site Plans	23	20	29	20
4) Plats (major and minor)	25	20	28	20

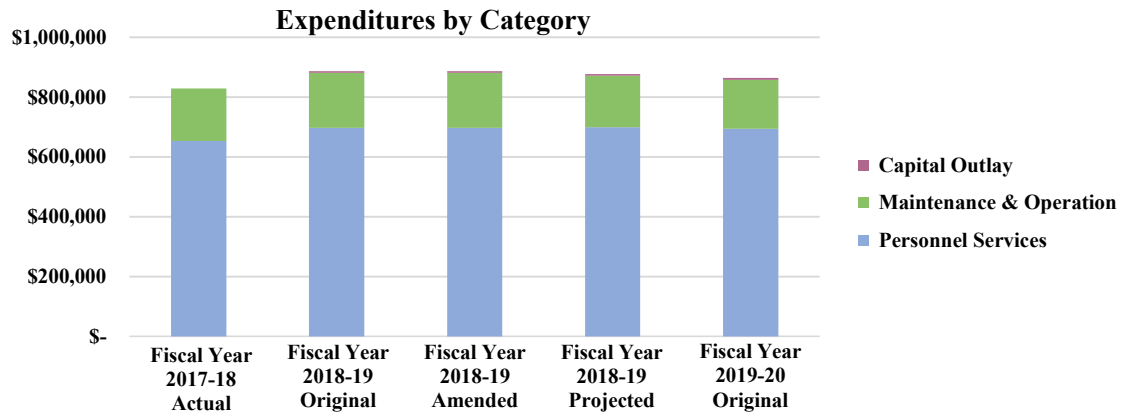


**GENERAL FUND:
INSPECTIONS
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 653,409	\$ 697,604	\$ 697,604	\$ 699,567	\$ 694,565
Office Supplies & Other Supplies	8,121	13,950	13,588	11,388	13,850
Equipment Maintenance	33,744	32,600	32,962	32,962	33,989
Training & Education	15,033	18,635	18,635	16,635	19,780
Subscriptions & Memberships	1,392	2,150	2,150	1,650	1,655
Communication Expenditures	3,158	3,050	3,050	3,000	3,050
Inter-Fund Charges	81,792	85,646	85,646	85,146	59,297
Advertising Expenditures	668	250	250	250	250
700 Main Center Rental	11,143	11,143	11,143	11,143	11,143
Bank Merchant Charge	20,289	16,800	16,800	10,000	20,300
Capital Outlay - Computer Equipment	-	4,900	4,900	4,900	6,900
Total Expenditures:	\$ 828,748	\$ 886,728	\$ 886,728	\$ 876,641	\$ 864,779
One-time Expenditures:					
Personnel Services	\$ 7,462	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 7,462	\$ -	\$ -	\$ -	\$ -
One-time Expenditures as % of Department:	0.90%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 821,286	\$ 886,728	\$ 886,728	\$ 876,641	\$ 864,779

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services decreased \$3K, due to baseline adjustments.
- 2) Maintenance & Operation expenditures decreased by net \$20K; this is mainly due to a decrease in internal service charges.
- 3) Capital expenditures are budgeted at \$6.9K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	10	10	10	10	10
Total Staffing:	10	10	10	10	10



INSPECTIONS - continued

Program & Activity Summary:

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.

Goals & Objectives:

- 1) 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.
- 2) Apply City codes fairly and consistently in the provision of development review, permitting, inspection and code enforcement services.
- 3) Utilize on-line permitting for at least 10% of our business.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) All Permits	5,964	5,000	2,109	2,000
2) New Residential & MH Placement	131	65	150	125
3) New Commercial	8	15	9	10
4) MEP Permits	2,088	2,000	2,030	2,000

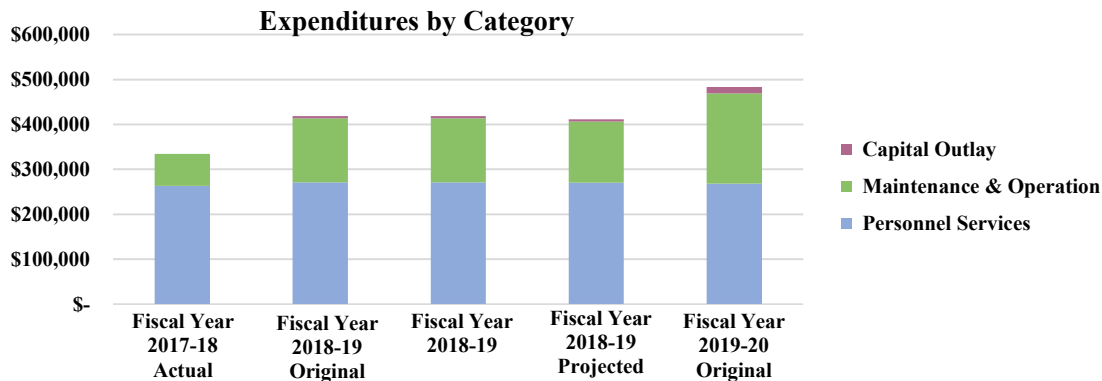


**GENERAL FUND:
CODE ENFORCEMENT
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 263,293	\$ 271,291	\$ 271,291	\$ 270,656	\$ 268,211
Office Supplies & Other Supplies	11,208	17,290	17,290	13,390	17,290
Equipment Maintenance	996	750	750	750	750
Professional Services	6,460	7,500	7,500	7,000	7,500
Training & Education	3,809	6,700	6,700	6,000	6,700
Subscriptions & Memberships	600	830	830	830	850
Communication Expenditures	4,217	4,045	4,045	4,045	4,225
Inter-Fund Charges	30,032	32,748	32,748	32,548	43,314
Advertising Expenditures	6,860	10,000	10,000	8,500	7,500
700 Main Rental	2,534	2,534	2,534	2,534	2,534
Demolition	4,800	60,000	60,000	60,000	110,000
Capital Outlay - Building & Improvements	-	-	-	-	5,650
Capital Outlay - Computer Equipment	-	5,000	5,000	5,000	9,000
Total Expenditures:	\$ 334,810	\$ 418,688	\$ 418,688	\$ 411,253	\$ 483,524
One-time Expenditures:					
Personnel Services	\$ 6,216	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	5,000	5,000	-	5,650
Total One-time Expenditures:	\$ 6,216	\$ 5,000	\$ 5,000	\$ -	\$ 5,650
One-time Expenditures as % of Department:	1.86%	1.19%	1.19%	0.00%	1.17%
Total Recurring Expenditures:	\$ 328,594	\$ 413,688	\$ 413,688	\$ 411,253	\$ 477,874

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services decreased \$3K, mainly due to baseline adjustments.
- 2) Maintenance & Operation expenditures increased by \$58K; this is mainly due to an increase in Demolition expenditures.
- 3) Capital expenditures are budgeted at \$14.6K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	5	5	5	5	5
Total Staffing:	5	5	5	5	5

**Program & Activity Summary:**

Code Enforcement is responsible for performing investigative work enforcing code compliance with city code regulations covering sub-standard 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. Municipal Court action for code violations. Minimum Housing code violations.

Goals & Objectives:

- 1) Enforce City codes to ensure a safe and healthy environment, balanced with a common sense approach to development and a problem-solving, facilitative attitude.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Total Complaints	4,325	5,360	3,653	3,750
2) Environmental Nuisance Cases	5,000	5,000	3,331	3,500
3) Sub Standard Cases	-	150	119	125
4) Building & Standards Commission Cases	-	30	31	30
5) Demolitions	-	12	18	15
6) Muni Court Cases	-	50	51	50



GENERAL FUND:

**GEOGRAPHIC INFORMATION SYSTEMS
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 260,131	\$ 265,130	\$ 265,130	\$ 258,451	\$ 266,322
Office Supplies & Other Supplies	1,155	2,000	1,430	1,200	2,000
Equipment Maintenance	19,240	19,240	19,240	19,240	19,240
Professional Services	10,850	77,335	83,735	83,735	8,000
Training & Education	8,397	8,500	8,500	8,500	8,500
Subscriptions & Memberships	350	470	1,040	1,040	470
Communication Expenditures	343	350	350	444	350
Capital Outlay - Computer Equipment	-	5,500	5,500	5,500	1,600
Total Expenditures:	\$ 300,465	\$ 378,525	\$ 384,925	\$ 378,110	\$ 306,482

One-time Expenditures:

Personnel Services	\$ 4,662	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	69,335	69,335	69,611	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 4,662	\$ 69,335	\$ 69,335	\$ 69,611	\$ -

One-time Expenditures as % of Department:

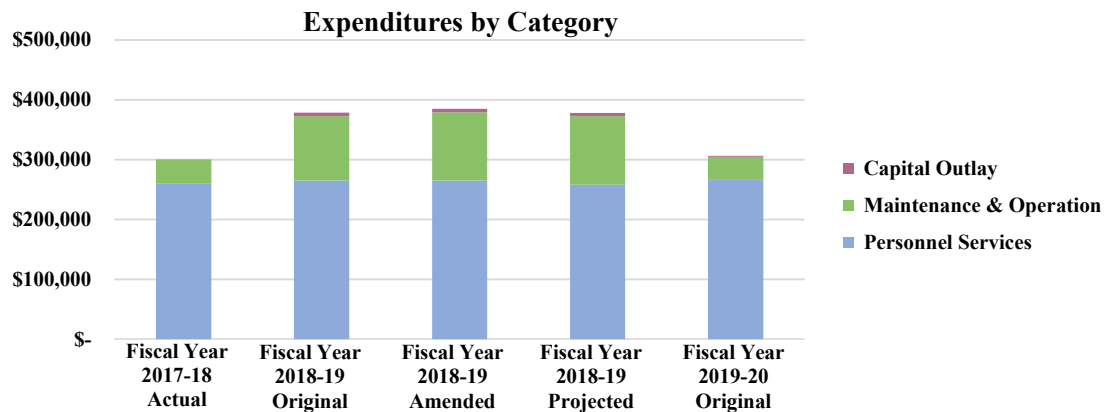
1.55%	18.32%	18.01%	18.41%	0.00%

Total Recurring Expenditures:

\$ 295,803	\$ 309,190	\$ 315,590	\$ 308,499	\$ 306,482

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services increased \$1K, mainly due to an increase in the City's health portion.
- 2) Maintenance & Operation accounts decreased \$69K, due to the one-time expense for Pictometry Aerial Flyover in FY 19.
- 3) Capital expenditures are budgeted at \$1.6K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	4	4	4	4	4
Total Staffing:	4	4	4	4	4

Program & Activity Summary:

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.

**Goals & Objectives:**

- 1) Maintain a state-of-the-art Geographic Information System that meets or exceeds the needs and expectations of our customers.
- 2) Integrate GIS with other City software systems; Police / Fire OSSl, Public Works WORCS, Inspections and Code Enforcement Energov and City Secretary Laserfiche.
- 3) Coordinate with the Appraisal District, County Clerk and other entities.
- 4) Improve GIS website technology by implementing iPad / mobile map applications.

Operating Indicators:

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2017-18	2018-19	2018-19	2019-20
	Actual	Projected	Actual	Projected
1) EOC/E911 Addressing Updates	160	100	140	150
2) Datasets Maintained	25	30	35	30
3) GIS Website/Map Services Published	30	35	40	35
4) Special Projects	60	75	70	65
5) Map/Data Request	200	225	215	210

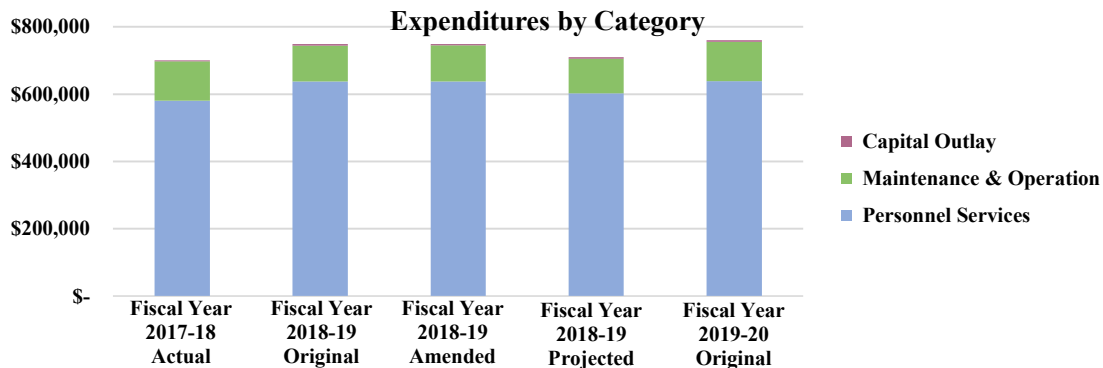


**GENERAL FUND:
ENGINEERING
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 580,423	\$ 637,273	\$ 637,273	\$ 602,858	\$ 638,386
Office Supplies & Other Supplies	16,058	20,574	20,762	18,402	20,514
Building Maintenance	-	500	500	-	500
Equipment Maintenance	4,972	7,560	7,560	6,560	7,560
Training & Education	6,531	7,225	7,225	6,925	6,000
Subscriptions & Memberships	1,025	1,425	1,425	1,225	1,314
Communication Expenditures	4,866	5,100	5,100	5,100	5,100
Inter-Fund Charges	72,275	52,683	52,683	52,633	64,313
Employee Relations	-	150	450	212	150
700 Main Center Rental	11,618	11,618	11,618	11,618	11,618
Capital Outlay - Computer Equipment	2,906	4,400	4,400	4,309	5,100
Total Expenditures:	\$ 700,673	\$ 748,508	\$ 748,996	\$ 709,842	\$ 760,555
One-time Expenditures:					
Personnel Services	\$ 9,945	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 9,945	\$ -	\$ -	\$ -	\$ -
One-time Expenditures as % of Department:	1.42%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 690,728	\$ 748,508	\$ 748,996	\$ 709,842	\$ 760,555

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services increased \$1K, mainly due to an increase in the City's health portion.
- 2) Internal charges increased \$11K, mainly due to the Vehicle Lease Program.
- 3) Capital expenditures are budgeted at \$5K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	8	8	8	8	8
Total Staffing:	8	8	8	8	8

- 1) In Fiscal Year 2017-2018, one Engineering Inspector position was eliminated.



ENGINEERING - continued

Program & Activity Summary:

Provide design review of private subdivisions submitted by consulting engineers to include the review of water, sanitary sewer, storm sewer, streets and traffic. Provide in-house design of water line replacement, sanitary sewer line replacement, drainage improvements and street improvements. This includes surveying, computer-aided drawing, engineering design and contract management of the project. Provide in-house inspection of all construction projects. Provide 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. Provide surveying of elevations and alignments as required. Review all private utility permits issued for placement within the City right-of-way, these include, but are not limited to, AT&T, Centerpoint and AEP. 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 records.

Goals & Objectives:

- 1) Complete capital improvement projects scheduled for completion in 2020.
- 2) Continue Residential Street Preventive Maintenance Program (Seal Coats).
- 3) Complete first draft of City Drainage Outfall Inventory.
- 4) Complete first draft of City Sidewalk Inventory.
- 5) Continue revisions to Engineering Standard Specifications.
- 6) Prepare and complete Alley Inventory.

Operating Indicators:

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2017-18	2018-19	2018-19	2019-20
	Actual	Projected	Actual	Projected
1) Construction Projects Bidded	15	10	12	11
2) Construction Projects Awarded	15	10	12	11
3) On-going Projects	17	15	8	15



**GENERAL FUND:
STREETS
EXPENDITURES**

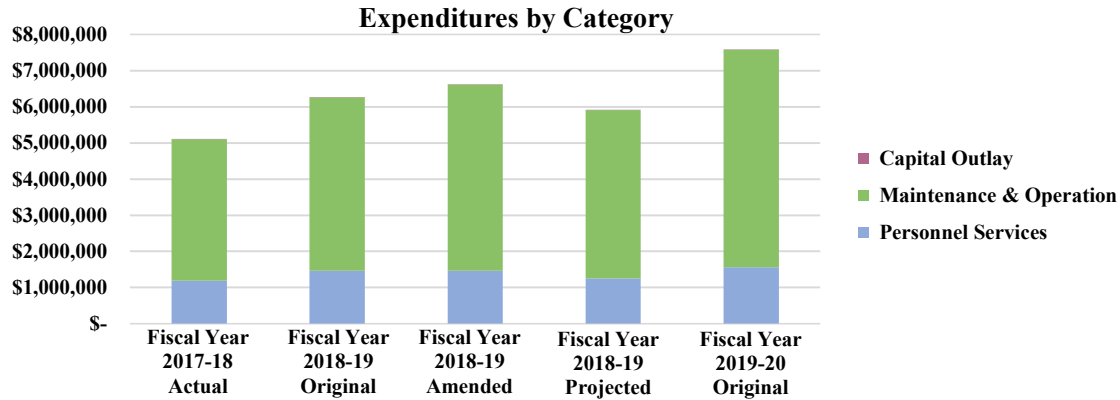
	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 1,192,637	\$ 1,460,530	\$ 1,460,530	\$ 1,252,133	\$ 1,563,810
Office Supplies & Other Supplies	79,437	98,530	99,055	91,525	98,530
Building Maintenance	811	2,000	2,750	2,750	2,000
Equipment Maintenance	2,766	5,400	5,400	4,900	5,400
Street Maintenance	229,336	300,000	310,656	305,656	300,000
Drainage Maintenance	2,350	60,000	88,126	88,126	60,000
Drainage Mowing Maintenance	218,649	347,700	591,482	591,482	347,700
Crack Seal Maintenance	-	-	-	-	200,000
Other Structure Maintenance	-	1,000	1,000	-	-
Professional Services	7,930	10,000	10,000	8,000	470,000
Street Sweeping Program	66,314	-	70,520	70,520	-
Street Sweeping Program - Disposal	2,305	-	-	-	-
Training & Education	4,605	6,580	6,580	6,580	6,580
Communication Expenditures	1,600	1,550	1,550	1,550	1,550
Light and Heating	364	485	485	485	485
Inter-Fund Charges	292,657	681,110	681,110	664,677	725,795
Commercial Equipment Rental	28,971	30,000	30,000	30,000	30,000
Public Relations	-	600	600	600	600
Contract Labor	-	4,000	4,000	2,000	4,000
Transfer to Construction Fund	2,975,018	3,250,000	3,250,000	2,785,288	3,762,100
Capital Outlay - Building & Improvements	-	-	2,225	1,985	-
Capital Outlay - Machinery & Equipment	1,608	3,000	3,000	3,000	13,800
Total Expenditures:	\$ 5,107,356	\$ 6,262,485	\$ 6,619,068	\$ 5,911,256	\$ 7,592,350
One-time Expenditures:					
Personnel Services	\$ 33,564	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	1,822,041	1,568,099	1,568,099	1,517,814	2,533,856
Capital Outlay	-	-	-	-	7,000
Total One-time Expenditures:	\$ 1,855,605	\$ 1,568,099	\$ 1,568,099	\$ 1,517,814	\$ 2,540,856
One-time Expenditures as % of Department:	36.33%	25.04%	23.69%	25.68%	33.47%
Total Recurring Expenditures:	\$ 3,251,751	\$ 4,694,386	\$ 5,050,969	\$ 4,393,442	\$ 5,051,494

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services increased \$103K, mainly due to the addition of two street workers and salary adjustment to workers.
- 2) Maintenance & Operation accounts increased \$1.2M, is mainly due to the purchase of more vehicles, transferring more funds to the Construction Fund, the addition of the Crack Seal Program and the Street Maintenance "Catch-Up" Program.
- 3) Capital expenditures are budgeted at \$13.8K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.



STREETS - continued



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	27	27	27	27	29
Total Staffing:	27	27	27	27	29

1) In Fiscal Year 2019-2020, two workers were added to staff Patch Crew.

Program & Activity Summary:

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.

Goals & Objectives:

- 1) Implement additional patch truck and repair 90% of potholes within two working days.
- 2) Successfully administer street sweeping program using outside contractor.
- 3) Successfully administer outfall mowing contract.
- 4) Exercise and maintenance flood gates quarterly.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Street Resurfacing (linear feet)	130,025	96,165	76,000	48,700
2) Pot hole Work Orders Completed	457	475	745	610
3) Street Failure Repairs	42	100	55	75

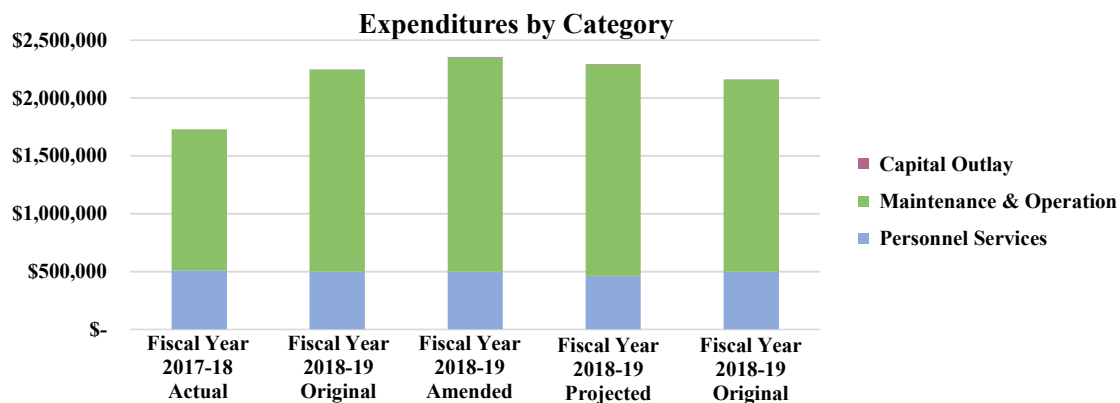


**GENERAL FUND:
TRAFFIC CONTROL
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 506,962	\$ 497,981	\$ 497,981	\$ 462,962	\$ 499,493
Office Supplies & Other Supplies	25,730	30,325	30,663	25,593	30,325
Traffic Marker Supplies	124,268	147,500	164,037	162,037	147,500
Building Maintenance	1,244	1,500	1,500	1,500	1,500
Equipment Maintenance	12,814	15,175	15,175	13,200	21,425
Traffic Signal Maintenance	100,375	234,200	314,953	310,953	232,800
Street Lights Maintenance	11,130	20,000	27,559	26,059	20,000
Professional Services	-	9,000	9,000	-	58,000
Street Striping Program	-	250,000	250,000	250,000	210,000
Training & Education	2,252	2,930	2,930	2,630	2,930
Subscriptions & Memberships	595	780	780	780	780
Communication Expenditures	1,489	1,650	1,650	1,650	1,650
Light and Heating	838,901	801,300	801,300	800,000	840,000
Inter-Fund Charges	105,754	232,519	232,519	232,519	91,763
Public Relations	-	25	520	520	25
Capital Outlay - Computer Equipment	-	3,800	3,800	3,800	2,800
Total Expenditures:	\$ 1,731,517	\$ 2,248,685	\$ 2,354,366	\$ 2,294,203	\$ 2,160,991
One-time Expenditures:					
Personnel Services	\$ 11,188	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	392,000	392,000	333,298	73,500
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 11,188	\$ 392,000	\$ 392,000	\$ 333,298	\$ 73,500
One-time Expenditures as % of Department:	0.65%	17.43%	16.65%	14.53%	3.40%
Total Recurring Expenditures:	\$ 1,720,329	\$ 1,856,685	\$ 1,962,366	\$ 1,960,904	\$ 2,087,491

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services increased \$1.5K, mainly due to baseline adjustments.
- 2) Professional Services increased \$49K, due to one-time boring contracts.
- 3) Street Striping Program decreased by \$40K.
- 4) Light & Heating increased by \$39K due to current trends.
- 5) Internal charges decreased \$141K, mainly due to less vehicles being purchased.
- 6) Capital expenditures are budgeted at \$3K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.





TRAFFIC CONTROL-continued

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	9	9	9	9	9
Total Staffing:	9	9	9	9	9

Program & Activity Summary:

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 of 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 back up units, driver feedback signs, advanced traffic management systems and sign fabrication software and equipment.

Goals & Objectives:

- 1) Maintain Inventory of traffic and street signs using in-house resources.
- 2) Continue to upgrade / improve remote connectivity of traffic signal controllers.
- 3) Continue to enhance traffic signal system by making technological upgrades.
- 4) Complete replacement of downtown cabinets and bring online.
- 5) Pay ATMS changes to update license fee.
- 6) Purchase & Upgrade Navarro-Juan Linn Signal Cabinet.
- 7) Obtain boring contract for Moody-Water and Moody-Goodwin.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Traffic Signals	86	89	90	92
2) Solar School Zone Flashers	59	59	51	51
3) Street Lights	455	455	519	530
4) Solar powered beacons & signage	-	-	27	27
5) Type 3 Barricades	-	-	27	47

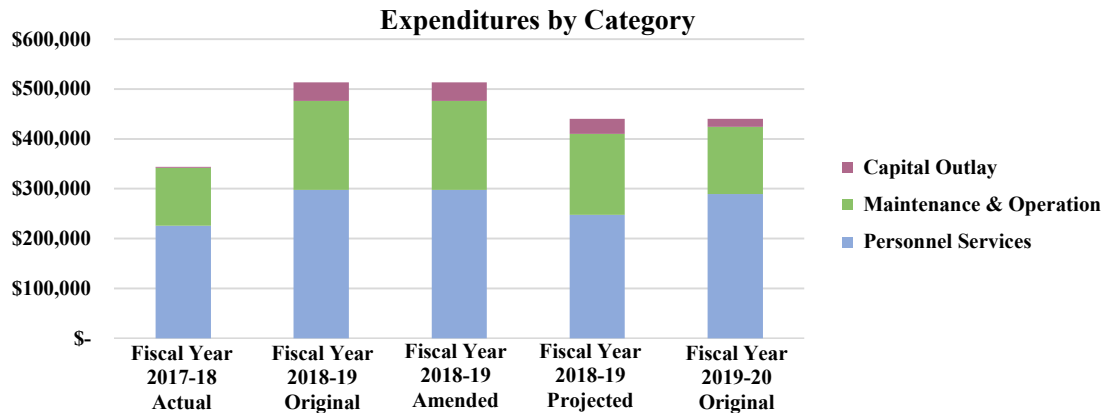


**GENERAL FUND:
BUILDING SERVICES
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 226,058	\$ 297,891	\$ 297,891	\$ 247,613	\$ 289,198
Office Supplies & Other Supplies	12,485	20,240	20,240	18,480	21,085
Building Maintenance	22,531	28,100	28,100	28,100	25,000
Equipment Maintenance	4,832	13,700	13,700	6,192	9,200
Training & Education	1,438	2,130	2,130	1,500	2,130
Subscriptions & Memberships	-	600	600	600	600
Communication Expenditures	2,932	3,905	3,905	3,400	3,905
Light and Heating	50,238	49,000	49,000	43,000	51,500
Inter-Fund Charges	20,154	59,506	59,506	60,509	20,620
Commercial Equipment Rental	78	968	968	968	968
Contract Labor	1,080	-	-	-	-
Capital Outlay - Building & Other Structures	-	10,000	10,000	10,000	8,375
Capital Outlay - Heat, Vent, Air Cond.	-	27,500	27,500	19,948	4,000
Capital Outlay - Computer Equipment	2,142	-	-	-	3,600
Total Expenditures:	\$ 343,969	\$ 513,540	\$ 513,540	\$ 440,310	\$ 440,181
One-time Expenditures:					
Personnel Services	\$ 6,219	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	12,000	37,500	37,500	25,353	12,375
Total One-time Expenditures:	\$ 18,219	\$ 37,500	\$ 37,500	\$ 25,353	\$ 12,375
One-time Expenditures as % of Department:	5.30%	7.30%	7.30%	5.76%	2.81%
Total Recurring Expenditures:	\$ 325,750	\$ 476,040	\$ 476,040	\$ 414,957	\$ 427,806

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services decreased \$8K, due to baseline adjustments.
- 2) Maintenance & Operation accounts decreased net \$43K mainly due to internal service charges, no vehicles being purchased this year.
- 3) Capital expenditures are budgeted at \$16K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.





BUILDING SERVICES - continued

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	6	6	6	6	6
Total Staffing:	6	6	6	6	6

Program & Activity Summary:

Building Maintenance to include but not limit to, structural, electrical, plumbing and air conditioning.

Goals & Objectives:

- 1) Increase operational efficiency and decrease response time to service calls.
- 2) Promote and facilitate the integration of technology to effectively track and maintain building assets.
- 3) Improve User Support Services.
- 4) Create a comprehensive, preventative maintenance program that addresses the total building envelope of all City facilities.
- 5) Increase operational effectiveness & efficiency of City buildings and infrastructure.
- 6) Reduce unscheduled outages by increasing preventive maintenance at all buildings.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Building to Maintain	22	23	23	24
2) Work Orders Assigned	927	1,000	-	1,200

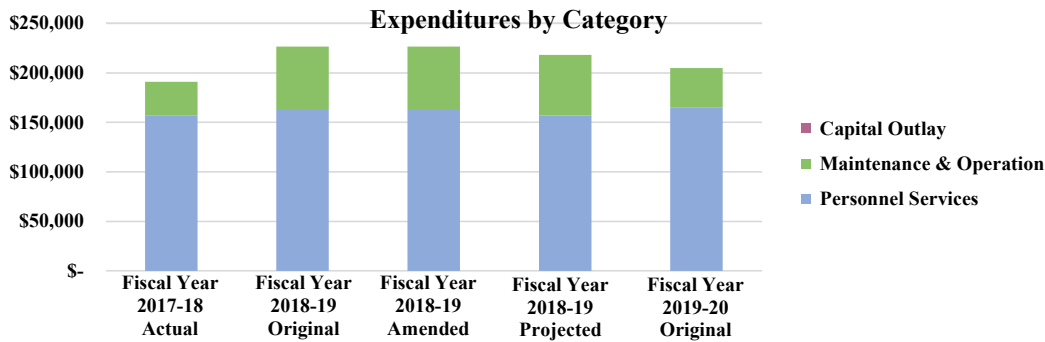


**GENERAL FUND:
CUSTODIAL
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 156,459	\$ 163,264	\$ 163,264	\$ 156,945	\$ 164,714
Office Supplies & Other Supplies	19,692	24,160	24,160	22,710	24,060
Building Maintenance	394	1,000	1,000	800	1,000
Equipment Maintenance	-	100	100	-	100
Communication Expenditures	594	400	400	600	600
Inter-Fund Charges	13,630	34,877	34,877	34,877	11,657
Commercial Equipment Rental	-	2,500	2,500	2,000	2,500
Total Expenditures:	\$ 190,769	\$ 226,301	\$ 226,301	\$ 217,933	\$ 204,631
One-time Expenditures:					
Personnel Services	\$ 3,731	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	23,200	23,200	23,200	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 3,731	\$ 23,200	\$ 23,200	\$ 23,200	\$ -
One-time Expenditures as % of Department:	1.96%	10.25%	10.25%	10.65%	0.00%
Total Recurring Expenditures:	\$ 187,038	\$ 203,101	\$ 203,101	\$ 194,733	\$ 204,631

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services increased \$1K, mainly due to an increase in the City's health portion.
- 2) Maintenance & Operation accounts decreased \$23K, mainly due to the purchase of a vehicle in prior year.
- 3) No capital expenditures are budgeted for Fiscal Year 2019-2020.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	4	4	4	4	4
Total Staffing:	4	4	4	4	4

Program & Activity Summary:

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.

Goals & Objectives:

- 1) Provide efficient support to all City buildings.
- 2) Deliver facilities, both interior and exterior, that are ready for business by start of every day.
- 3) Increase operational effectiveness & efficiency of City buildings and infrastructure.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Buildings Maintained	8	8	8	8



**GENERAL FUND:
PARKS & RECREATION
EXPENDITURES**

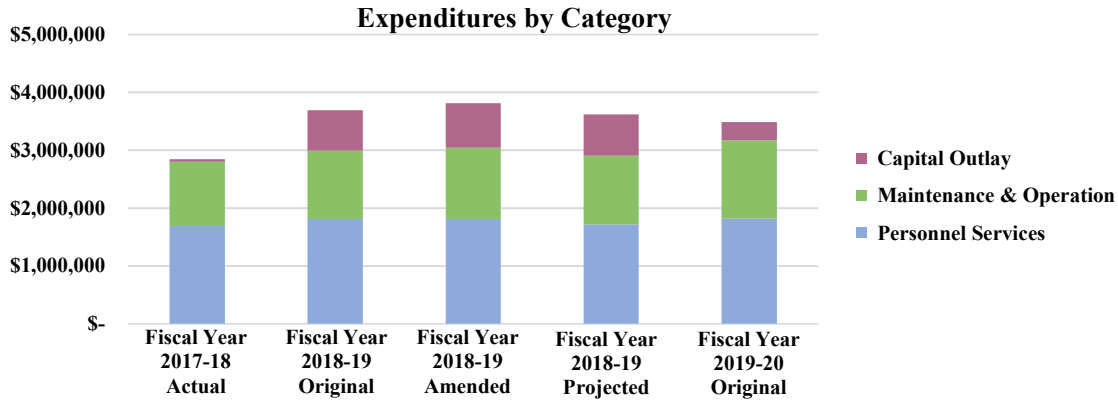
	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 1,687,342	\$ 1,811,989	\$ 1,811,989	\$ 1,716,735	\$ 1,817,841
Office Supplies & Other Supplies	274,393	286,140	301,548	289,408	344,434
Building Maintenance	34,033	28,000	29,022	29,022	14,732
Equipment Maintenance	4,863	4,320	5,505	5,505	5,825
Park & Playground Maintenance	3,877	5,000	5,000	5,000	5,000
Other Structure Maintenance	54,355	40,000	54,638	54,638	32,613
Professional Services	11,043	16,832	169,532	135,782	234,631
Training & Education	12,898	15,790	15,790	15,790	22,310
Subscriptions & Memberships	1,079	1,665	1,665	1,665	775
Communication Expenditures	8,114	8,200	8,200	8,200	8,400
Light and Heating	208,872	215,100	215,100	212,000	215,100
Inter-Fund Charges	198,646	265,333	265,333	272,922	329,176
Advertising Expenditures	1,922	1,500	1,500	1,500	2,000
Commercial Equipment Rental	5,042	1,700	6,700	6,700	1,700
Public Relations	1,111	1,500	1,500	1,500	1,100
Contract Labor	249,790	291,045	148,626	147,626	134,077
Bank Merchant Charge	2,144	1,300	1,300	1,900	2,150
Transfer to Other Funds	40,300	-	-	-	-
Capital Outlay - Heat, Vent, Air Cond	-	-	-	-	15,500
Capital Outlay - Other Structure	30,230	502,000	574,636	521,857	246,700
Capital Outlay - Other Equipment	-	7,100	7,100	6,472	-
Capital Outlay - Computer Equipment	7,406	9,200	9,200	9,200	26,700
Capital Outlay - Computer Software	5,788	-	-	-	-
Capital Outlay - Machinery & Equipment	-	176,500	178,850	175,940	43,000
Total Expenditures:	\$ 2,843,249	\$ 3,690,214	\$ 3,812,734	\$ 3,619,363	\$ 3,503,764
One-time Expenditures:					
Personnel Services	\$ 38,803	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	55,000	55,000	54,958	168,439
Capital Outlay	55,000	647,100	647,100	609,975	294,200
Total One-time Expenditures:	\$ 93,803	\$ 702,100	\$ 702,100	\$ 664,933	\$ 462,639
One-time Expenditures as % of Department:	3.30%	19.03%	18.41%	18.37%	13.20%
Total Recurring Expenditures:	\$ 2,749,446	\$ 2,988,114	\$ 3,110,634	\$ 2,954,430	\$ 3,041,125

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel services increased \$5.8K, mainly the result baseline adjustments.
- 2) Maintenance & Operation accounts increased \$171K, mainly the net result of an increase to botanical & agricultural, recreation supplies and educational development.
- 3) Capital expenditures are budgeted at \$316K. Additional information may be found in the Routine Capital Expenditures section of this document.



PARKS & RECREATION - continued



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	38	36	36	36	36
Total Staffing:	38	36	36	36	36

- 1) In Fiscal Year 2017-2018, one Parks Worker position was eliminated.
- 2) In Fiscal Year 2018-2019, two Park Worker positions were eliminated.

Program & Activity Summary:

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.

Goals & Objectives:

- 1) Support community access physically, economically and socially.
- 2) Promote recreation in Victoria parks with the implementation of family programming.
- 3) Implement athletic events designed to attract visitors to the City of Victoria for overnight stays.
- 4) Continue to improve and maintain existing parks, playgrounds and facilities.
- 5) Gather new work order data from software to identify strengths and areas to improve.

Operating Indictors:

	Fiscal Year 2016-17 Actual	Fiscal Year 2017-18 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Athletic Teams	259	236	245	240
2) Sports Tourism Teams	261	179	210	225
3) Pavilion Rental	435	482	450	450



**GENERAL FUND:
LIBRARY
EXPENDITURES**

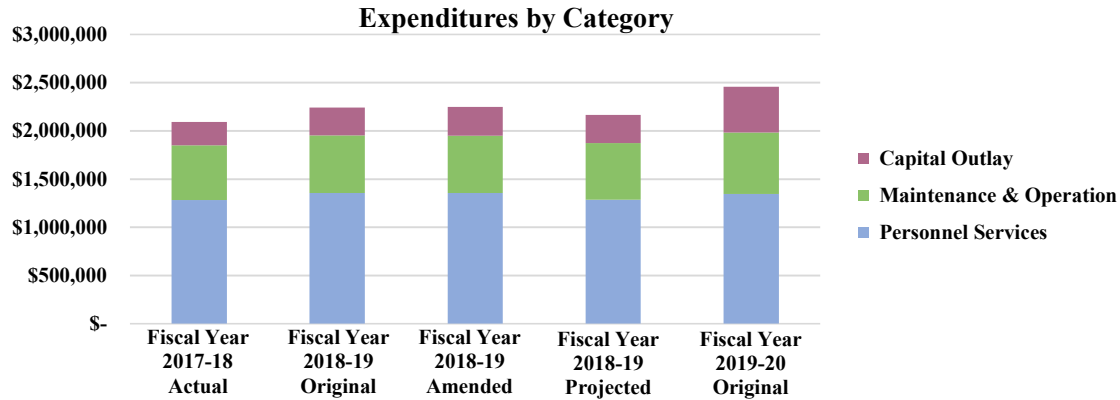
	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 1,282,164	\$ 1,356,156	\$ 1,356,156	\$ 1,286,507	\$ 1,345,149
Office Supplies & Other Supplies	56,117	50,180	50,180	50,180	52,595
Building Maintenance	19,283	23,772	22,400	21,000	18,710
Equipment Maintenance	65,717	71,315	71,315	71,315	73,345
Book Maintenance	1,000	1,000	1,000	1,000	-
Professional Services	18,864	19,475	19,475	19,475	30,275
Training & Education	6,991	9,120	9,120	8,120	9,120
Subscriptions & Memberships	99,697	99,938	99,938	99,938	127,838
Communication Expenditures	16,328	16,375	16,375	16,375	16,375
Light and Heating	54,369	57,000	57,000	53,000	57,000
Inter-Fund Charges	190,765	209,705	209,705	208,705	213,734
Advertising	2,076	2,500	2,500	2,500	2,500
Commercial Equipment Rental	30,537	31,000	31,000	31,000	31,000
Public Relations	985	1,000	1,000	1,000	1,000
Programs	2,485	2,500	2,500	2,500	2,500
Bank Merchant Charge	284	-	-	600	-
Refunds	1,380	1,500	1,500	1,500	1,500
Capital Outlay - Building Improvements	-	5,300	4,905	4,905	202,000
Capital Outlay - Heat, Vent, Air Cond	-	28,000	29,767	29,767	43,500
Capital Outlay - Other Equipment	4,653	14,900	14,900	10,112	1,000
Capital Outlay - Computer Equipment	13,152	18,600	24,780	24,780	30,000
Capital Outlay - Computer Software	4,820	-	-	-	-
Capital Outlay - Books	221,801	222,200	222,200	222,200	197,200
Total Expenditures:	\$ 2,093,467	\$ 2,241,536	\$ 2,247,717	\$ 2,166,480	\$ 2,456,341
One-time Expenditures:					
Personnel Services	\$ 24,874	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	63,300	63,300	56,747	246,500
Total One-time Expenditures:	\$ 24,874	\$ 63,300	\$ 63,300	\$ 56,747	\$ 246,500
One-time Expenditures as % of Department:	1.19%	2.82%	2.82%	2.62%	10.04%
Total Recurring Expenditures:	\$ 2,068,593	\$ 2,178,236	\$ 2,184,417	\$ 2,109,733	\$ 2,209,841

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services decreased \$11K, mainly due to baseline adjustments.
- 2) Maintenance & Operation accounts increased by \$41K mainly due to an increase in professional services and electronic subscription items.
- 3) Capital expenditures are budgeted at \$474K. Additional information may be found in the Routine Capital Expenditures section of this document.



LIBRARY - continued



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	27	27	27	27	27
Total Staffing:	27	27	27	27	27

Program & Activity Summary:

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.

Our mission is to encourage a love of reading and commitment to literacy, provide materials and services that satisfy curiosity and stimulate imagination, develop programs that encourage the expression of creativity, and utilize technology to support collaboration.

Goals & Objectives:

- 1) Complete main library flooring installation and reset of all shelving.
- 2) Continue to improve quality of adult programs and add new options based on feedback.
- 3) Develop multi-year plan to make improvement to library's software system.
- 4) Research and develop a 1-3 year plan for mobile library services.

Operating Indictors:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Number of Libraries	1	1	1	1
2) Items in Collection	136,791	135,000	151,382	153,000
3) Circulation	352,116	355,000	368,526	370,000
4) Gate Count	198,207	210,000	196,602	196,000

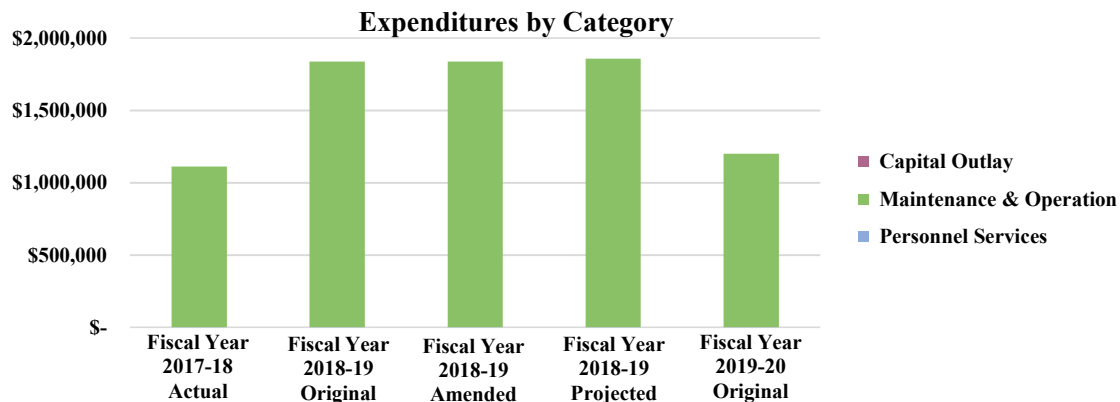


**GENERAL FUND:
NON-DEPARTMENTAL
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 1,213	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Software Maintenance SAP	56,548	56,350	56,350	56,350	57,460
Professional Services	4,151	1,150	1,150	1,150	1,150
Subscriptions & Memberships	39,415	39,155	39,155	39,155	41,981
General Liability Insurance	24,224	22,799	22,799	22,799	17,669
Public Official E & O Insurance	35,707	30,036	30,036	30,036	23,995
Crime Coverage	3,915	3,915	3,915	3,915	5,262
Contractors Equipment Insurance	8,662	9,840	9,840	9,840	10,616
Comprehensive Property Insurance	133,719	148,197	148,197	148,197	182,396
Public Relations & Council	2,910	3,200	3,200	3,925	3,200
Inter-Fund Charges	148,864	182,983	182,983	182,983	182,983
South Texas Zoo	125,000	125,000	125,000	125,000	125,000
Bank Charges	11,033	-	-	22,200	-
Tax Assessor	23,069	23,100	23,100	23,100	23,100
Appraisal District	336,488	335,000	335,000	336,500	340,000
Transfer to Emergency Management	115,234	120,000	120,000	116,000	131,000
Transfer to Riverside Park Golf Fund	42,000	-	-	-	-
Transfer to Health Plan Fund	-	736,098	736,098	736,098	54,000
Total Expenditures:	\$ 1,112,152	\$ 1,837,823	\$ 1,837,823	\$ 1,858,248	\$ 1,200,812
One-time Expenditures:					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	42,000	736,098	736,098	762,333	54,000
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 42,000	\$ 736,098	\$ 736,098	\$ 762,333	\$ 54,000
One-time Expenditures as % of Department:	3.78%	40.05%	40.05%	41.02%	4.50%
Total Recurring Expenditures:	\$ 1,070,152	\$ 1,101,725	\$ 1,101,725	\$ 1,095,915	\$ 1,146,812

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Fiscal Year 2019-20 includes a one time transfer to the Health Fund of \$54K.
- 2) Insurance accounts increased by \$25K, due to an increase in rates.
- 3) Internal service charges remained the same level as prior year funded.
- 4) No capital expenditures are budgeted for Fiscal Year 2019-2020.





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Hurricane Harvey Fund

Hurricane Harvey Fund: To account for expenses related to Hurricane Harvey, Category 4 hurricane at its peak, that impacted the City in August 2017. Most of the damages to buildings and facilities will be primarily covered by either insurance or FEMA reimbursement.



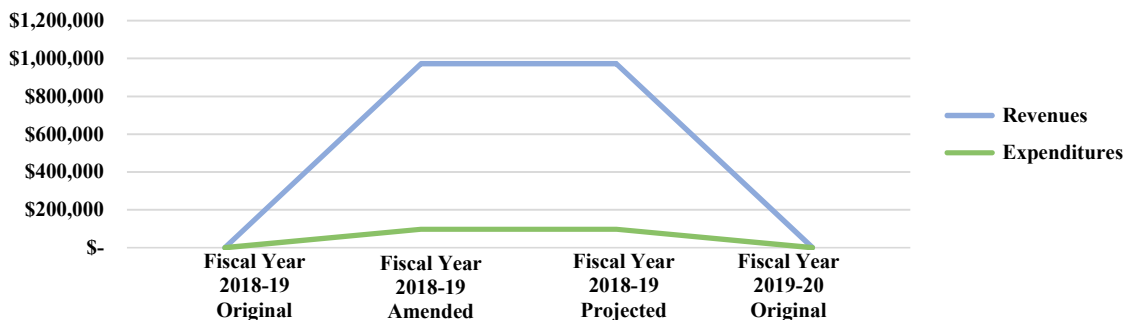
**HURRICANE HARVEY FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ 503,479	\$ (280,773)	\$ (280,773)	\$ -
Designated Fund Balance - Other Federal Projects	-	-	-	594,555
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 503,479	\$ (280,773)	\$ (280,773)	\$ 594,555
REVENUES:				
FEMA Proceeds	\$ -	\$ 756,251	\$ 756,251	\$ -
Insurance Proceeds - City of Victoria	-	100,042	100,042	-
Transfer from Other Funds	-	-	-	-
Interest Income	-	116,000	116,000	-
Total Revenues	\$ -	\$ 972,293	\$ 972,293	\$ -
TOTAL FUNDS AVAILABLE	\$ 503,479	\$ 691,520	\$ 691,520	\$ 594,555
EXPENDITURES				
City of Victoria				
Category A - Debris Removal	\$ -	\$ -	\$ -	\$ -
Category B - Emergency Protective Measures	-	-	-	-
Category C - Road, Sidewalks & Traffic Control	-	-	-	-
Category E - Building & Equipment	-	60,039	60,039	-
Category F - Utilities	-	-	-	-
Category G - Parks, Recreational, Other	-	32,688	32,688	-
Non-FEMA Projects	-	4,239	4,239	-
Transfer to Other Funds	-	-	-	-
Other Entities - Texas Zoo	-	-	-	-
Category A - Debris Removal	-	-	-	-
Category B - Emergency Protective Measures	-	-	-	-
Category C - Road, Sidewalks & Traffic Control	-	-	-	-
Category E - Building & Equipment	-	-	-	-
Category F - Utilities	-	-	-	-
Category G - Parks, Recreational, Other	-	-	-	-
Non-FEMA Projects	-	-	-	-
Total Expenditures	\$ -	\$ 96,966	\$ 96,966	\$ -
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ 503,479	\$ 594,555	\$ -	\$ -
Designated Fund Balance - Other Federal Projects	-	-	594,555	594,555
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 503,479	\$ 594,555	\$ 594,555	\$ 594,555

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) All funds are shown as a reservation of fund balance, since they are legally restricted as to usage.

Revenues vs. Expenditures





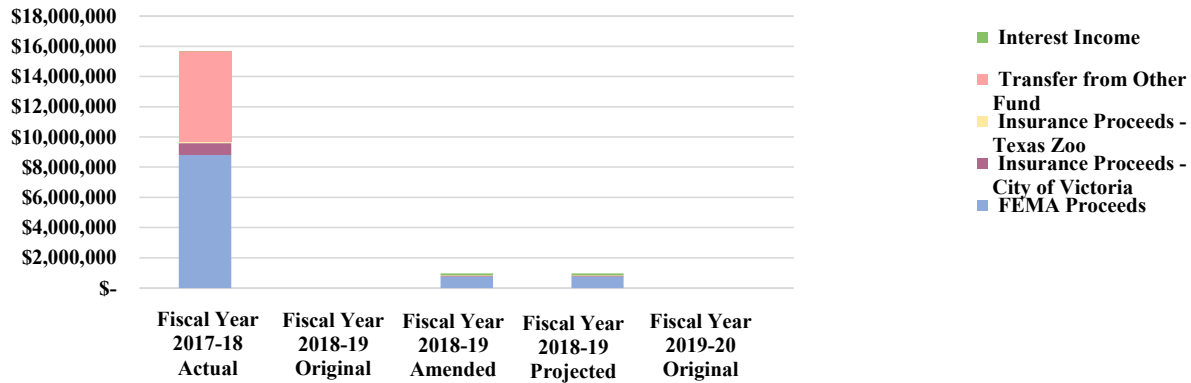
**HURRICANE HARVEY FUND:
REVENUES**

	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
FEMA Proceeds	\$ 8,821,529	\$ -	\$ 756,251	\$ 756,251	\$ -
Insurance Proceeds - City of Victoria	782,388	-	77,042	77,042	-
Insurance Proceeds - Texas Zoo	55,342	-	23,000	23,000	-
Transfer from Other Fund	6,000,000	-	-	-	-
Interest Income	9,580	-	116,000	116,000	-
Total Revenues:	\$ 15,668,839	\$ -	\$ 972,293	\$ 972,293	\$ -

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Projected revenues are budgeted at \$972K and made up of \$756K from FEMA proceeds and \$100K from insurance proceeds and interest income is budgeted at \$116K.
- 2) No funds are budgeted for Fiscal Year 2020, due to anticipating collecting all related proceeds from Hurricane Harvey incident in Fiscal Year 2018-2019.

Revenues by Category



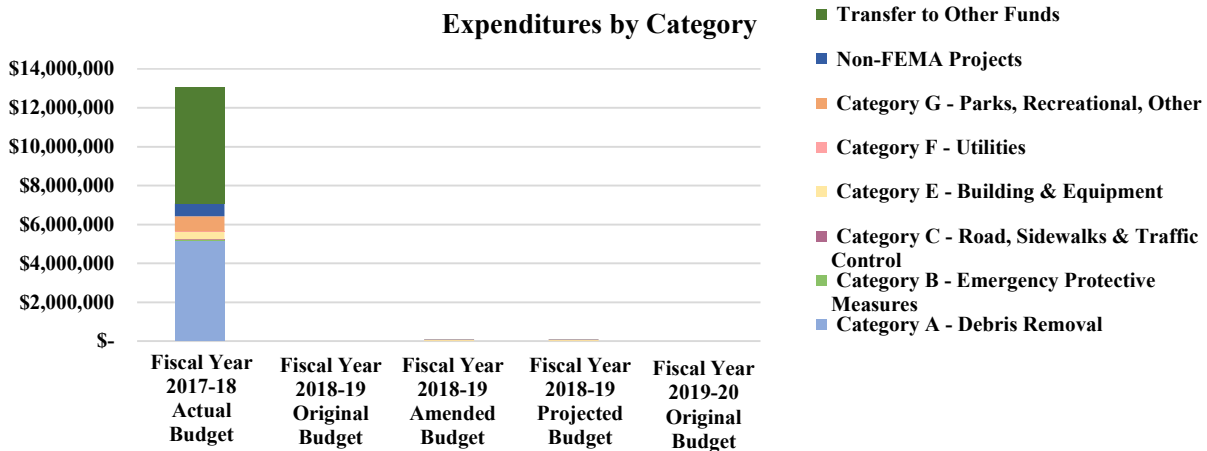


**HURRICANE HARVEY FUND:
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
City of Victoria					
Category A - Debris Removal	\$ 5,138,027	\$ -	\$ -	\$ -	\$ -
Category B - Emergency Protective Measures	93,700	-	-	-	-
Category C - Road, Sidewalks & Traffic Cont	10,450	-	-	-	-
Category E - Building & Equipment	366,281	-	60,039	60,039	-
Category F - Utilities	43,188	-	-	-	-
Category G - Parks, Recreational, Other	775,203	-	32,688	32,688	-
Non-FEMA Projects	489,929	-	4,239	4,239	-
Transfer to Other Funds	6,000,000	-	-	-	-
Other Entities - Texas Zoo					
Category A - Debris Removal	-	-	-	-	-
Category B - Emergency Protective Measures	-	-	-	-	-
Category C - Road, Sidewalks & Traffic Cont	-	-	-	-	-
Category E - Building & Equipment	-	-	-	-	-
Category F - Utilities	-	-	-	-	-
Category G - Parks, Recreational, Other	-	-	-	-	-
Non-FEMA Projects	167,547	-	-	-	-
Total Expenditures:	\$ 13,084,325	\$ -	\$ 96,966	\$ 96,966	\$ -

Notes:

- 1) To date, the City has submitted an estimated \$10.4M for reimbursement, \$8.2 from FEMA and \$74K from TML insurance carrier. The City has received \$9.1M from FEMA and \$985K from insurance.





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.

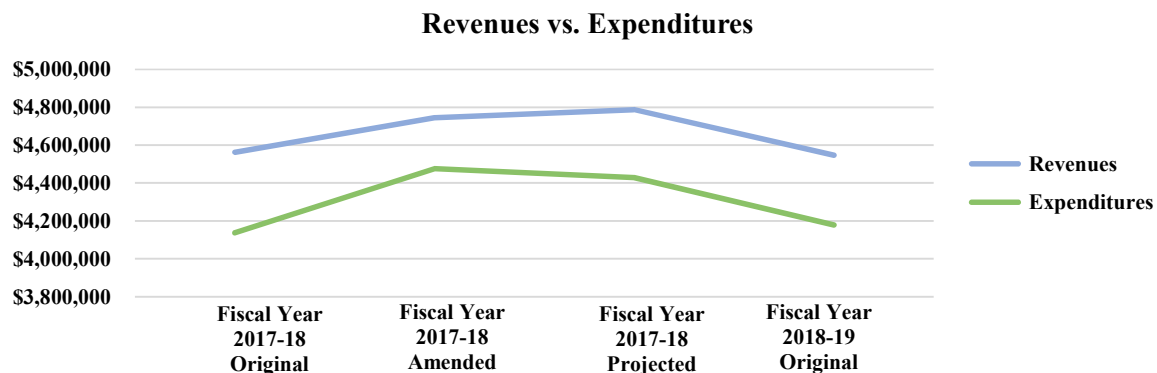


**SPECIAL REVENUE FUND:
COMBINED PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance - COV	\$ 1,982,023	\$ 2,315,491	\$ 2,315,491	\$ 2,576,611
Undesignated Fund Balance - Outside Agencies	171,344	190,381	190,381	287,922
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 2,153,367	\$ 2,505,872	\$ 2,505,872	\$ 2,864,533
REVENUES:				
Grant Proceeds:				
Motel Tax Fund	\$ 1,889,000	\$ 1,889,000	\$ 1,950,000	\$ 1,950,000
Convention & Visitors Bureau (CVB)	914,771	914,771	859,348	965,582
CDBG Grant	583,908	583,908	583,908	637,209
TCEQ Near-Nonattainment Grant	-	-	-	-
MPO Grant	326,622	332,800	332,800	238,000
Other Grants	830,797	1,006,434	1,029,259	725,633
Miscellaneous Revenue	10,000	10,000	5,714	6,560
Interest Income	8,517	8,517	27,020	24,520
Total Revenues	\$ 4,563,615	\$ 4,745,430	\$ 4,788,049	\$ 4,547,504
TOTAL FUNDS AVAILABLE	\$ 6,716,982	\$ 7,251,302	\$ 7,293,921	\$ 7,412,037
EXPENDITURES				
Operating Fund:				
Motel Tax Fund	\$ 1,497,028	\$ 1,521,256	\$ 1,509,526	\$ 1,678,431
Convention & Visitors Bureau	1,007,624	1,139,006	1,083,108	1,035,008
CDBG Grant	583,908	583,908	583,908	637,209
TCEQ Near-Nonattainment Grant	-	-	-	-
MPO Grant	326,622	332,800	332,800	238,000
Other Grants	722,140	898,569	920,045	590,077
Total Expenditures	\$ 4,137,322	\$ 4,475,539	\$ 4,429,387	\$ 4,178,725
ENDING WORKING CAPITAL				
Undesignated Fund Balance - COV	\$ 2,327,722	\$ 2,504,788	\$ 2,577,611	\$ 2,786,476
Undesignated Fund Balance - Outside Agencies	251,938	270,975	287,922	346,836
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 2,579,660	\$ 2,775,763	\$ 2,864,534	\$ 3,233,312

Notes:

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





**MOTEL TAX FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance - COV	\$ 685,374	\$ 785,752	\$ 785,752	\$ 1,151,689
Undesignated Fund Balance - Outside Agencies	171,344	190,381	190,381	287,922
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 856,718	\$ 976,133	\$ 976,133	\$ 1,439,611
REVENUES:				
Grant Proceeds:				
Motel Tax Receipts	\$ 1,889,000	\$ 1,889,000	\$ 1,950,000	\$ 1,950,000
Interest Income	7,000	7,000	23,000	23,000
Miscellaneous Revenue	4,000	4,000	4	-
Total Revenues	\$ 1,900,000	\$ 1,900,000	\$ 1,973,004	\$ 1,973,000
TOTAL FUNDS AVAILABLE	\$ 2,756,718	\$ 2,876,133	\$ 2,949,137	\$ 3,412,611
EXPENDITURES				
Personnel Services	\$ 53,762	\$ 53,762	\$ 55,032	\$ 76,499
Professional Services	20,000	20,000	7,000	23,705
South Texas Zoo	-	-	-	-
Victoria Symphony	11,859	11,859	11,859	15,000
Victoria Bach Festival	9,043	9,043	6,043	12,000
Transfer to Convention & Visitors Bureau	695,566	695,566	695,566	695,566
Tournament Programs	77,700	77,700	77,700	77,700
Theatre Victoria	-	-	-	10,000
Kiwanis Club of Victoria	-	-	-	4,500
Main Street Program	75,000	75,000	75,000	99,561
Quilt Guild of Victoria	3,900	3,900	3,900	3,900
Victoria Ballet Theatre	8,868	8,868	8,868	15,000
Museum of the Coastal Bend	11,519	11,519	11,519	12,000
Victoria Regional Museum Assn.	7,748	7,748	7,748	10,550
Victoria Preservation, Inc.	9,680	9,680	9,680	12,000
J&S Matus Motorsports - TX Mile	20,291	20,291	20,291	12,004
Victoria Art League	7,513	7,513	7,513	-
Warrior's Weekend	-	-	-	7,500
Majic Turkeys & Toys	5,110	5,110	5,110	6,500
Memorial Weekend Bash	13,051	13,051	13,051	8,046
Master Gardeners Association	12,404	12,404	12,404	-
Texas Clash	4,014	4,014	4,014	5,000
Texas Lighted Trail	-	-	-	1,000
Transfer To Community Center Building	150,000	150,000	150,000	150,000
Transfer To Community Center Operations	300,000	300,000	300,000	-
Capital Outlay - Other Structure	-	24,228	24,228	420,400
Total Expenditures	\$ 1,497,028	\$ 1,521,256	\$ 1,506,526	\$ 1,678,431
ENDING WORKING CAPITAL				
Undesignated Fund Balance - COV	\$ 1,007,752	\$ 1,083,902	\$ 1,151,689	\$ 1,387,344
Undesignated Fund Balance - Outside Agencies	251,938	270,975	287,922	346,836
TOTAL WORKING CAPITAL , SEPTEMBER 30	\$ 1,259,690	\$ 1,354,877	\$ 1,439,611	\$ 1,734,180

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.



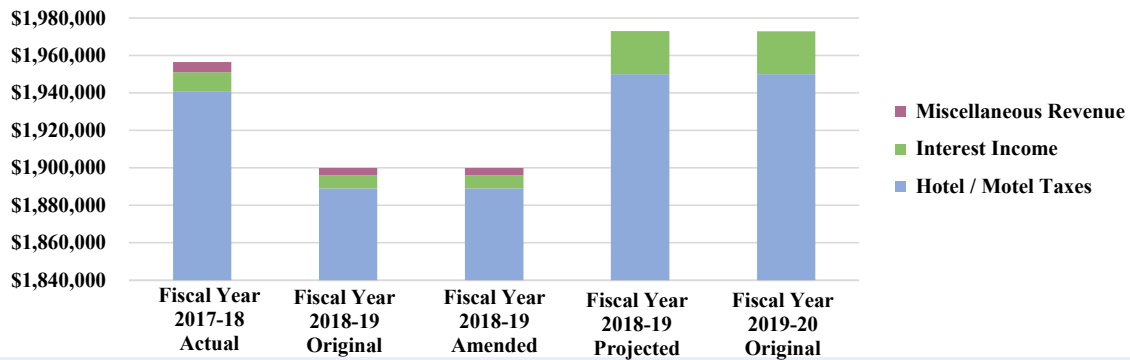
**MOTEL TAX FUND:
REVENUES**

	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Hotel / Motel Taxes	\$ 1,941,021	\$ 1,889,000	\$ 1,889,000	\$ 1,950,000	\$ 1,950,000
Interest Income	9,977	7,000	7,000	23,000	23,000
Miscellaneous Revenue	5,615	4,000	4,000	4	-
Total Revenues:	\$ 1,956,614	\$ 1,900,000	\$ 1,900,000	\$ 1,973,004	\$ 1,973,000

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) 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.

Revenues by Category





**MOTEL TAX FUND:
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 41,977	\$ 53,762	\$ 53,762	\$ 55,032	\$ 76,499
Professional Services	6,250	20,000	20,000	7,000	23,705
Victoria Symphony	8,019	11,859	11,859	11,859	15,000
Victoria Bach Festival	8,509	9,043	9,043	9,043	12,000
Transfer to Convention & Visitors Bureau	695,566	695,566	695,566	695,566	695,566
Tournament Programs	69,750	77,700	77,700	77,700	77,700
The Lighted Trail	-	-	-	-	1,000
Theatre Victoria	6,000	-	-	-	10,000
Kiwanis Club of Victoria	-	-	-	-	4,500
Main Street Program	60,000	75,000	75,000	75,000	99,561
Quilt Guild of Victoria	3,900	3,900	3,900	3,900	3,900
Victoria Ballet Theatre	7,622	8,868	8,868	8,868	15,000
Museum of the Coastal Bend	7,136	11,519	11,519	11,519	12,000
Victoria Regional Museum Assn.	7,737	7,748	7,748	7,748	10,550
Victoria Preservation, Inc.	4,667	9,680	9,680	9,680	12,000
J&S Matus Motorsports - TX Mile	7,003	20,291	20,291	20,291	12,004
Victoria Art League	6,658	7,513	7,513	7,513	-
Warrior's Weekend	-	-	-	-	7,500
Majic Turkeys & Toys	6,901	5,110	5,110	5,110	6,500
Memorial Weekend Bash	7,009	13,051	13,051	13,051	8,046
Master Gardeners Association	-	12,404	12,404	12,404	-
Texas Clash	-	4,014	4,014	4,014	5,000
Transfer To Community Center Building	150,000	150,000	150,000	150,000	150,000
Transfer To Community Center Operations	300,000	300,000	300,000	300,000	-
Capital Outlay - Other Structure	-	-	24,228	24,228	420,400
Total Expenditures	\$ 1,404,702	\$ 1,497,028	\$ 1,521,256	\$ 1,509,526	\$ 1,678,431
One-time Expenditures:					
Personnel Services	\$ 373	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 373	\$ -	\$ -	\$ -	\$ -
One-time Expenditures as % of Department:					
	0.03%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 1,404,329	\$ 1,497,028	\$ 1,521,256	\$ 1,509,526	\$ 1,678,431

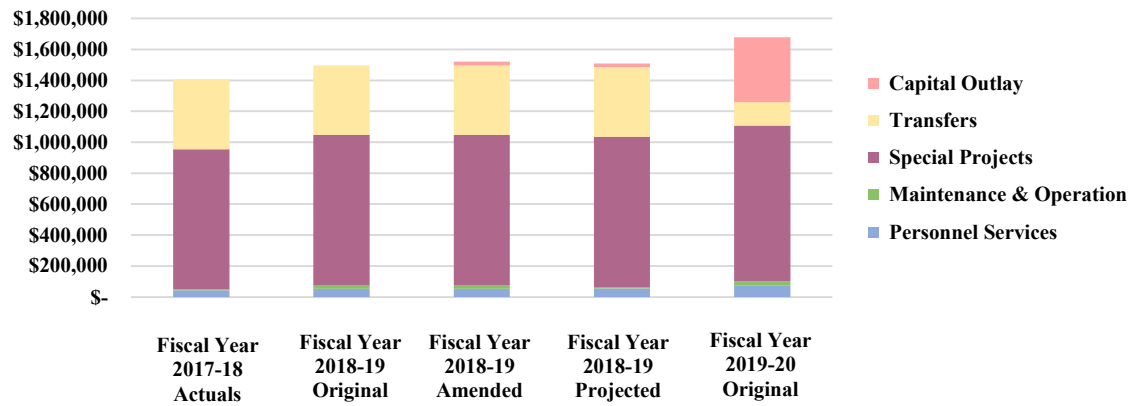
Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services increased \$23K, mainly due to 33.4% of the proposed new Assistant City Manager position and 15% of the Accounting Manager will be funded by the Motel Tax Fund.
- 2) Special Projects increased \$35K.
- 3) No funds are budgeted for Community Center Operations; a decrease of \$300K from prior year.
- 4) No capital expenditures are budgeted for Fiscal Year 2019-20.
- 5) Maximum allocation for art programs is 15% of total funds, \$511,892 respectively, available per Tax Code Chapter 351, Section 351.103 (c). Art Programs are funded \$73K for FY 2020.



MOTEL TAX FUND - continued

Expenditures by Category





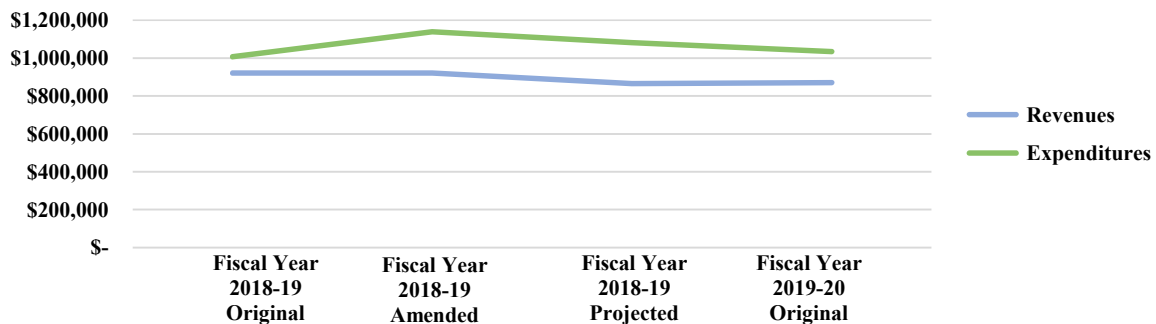
**SPECIAL REVENUE
CONVENTION & VISITORS BUREAU FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance - CVB	\$ 300,252	\$ 414,251	\$ 414,251	\$ 298,732
Undesignated Fund Balance - Bootfest	166,904	208,617	208,617	105,848
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 467,156	\$ 622,868	\$ 622,868	\$ 404,579
REVENUES:				
Convention & Visitors Bureau	\$ 696,566	\$ 696,566	\$ 696,566	\$ 696,566
Bootfest 2018	138,295	138,295	87,324	-
Bootfest 2019	85,927	85,927	80,930	94,666
Bootfest 2020	-	-	-	80,930
Total Revenues	\$ 920,788	\$ 920,788	\$ 864,820	\$ 872,162
TOTAL FUNDS AVAILABLE	\$ 1,387,944	\$ 1,543,656	\$ 1,487,688	\$ 1,276,741
EXPENDITURES				
Convention & Visitors Bureau	\$ 779,908	\$ 845,637	\$ 812,086	\$ 783,162
Bootfest 2018	139,965	205,618	183,272	-
Bootfest 2019	87,751	87,751	87,751	164,095
Bootfest 2020	-	-	-	87,751
Total Expenditures	\$ 1,007,624	\$ 1,139,006	\$ 1,083,108	\$ 1,035,008
ENDING WORKING CAPITAL				
Undesignated Fund Balance - CVB	\$ 216,910	\$ 265,180	\$ 298,732	\$ 212,136
Undesignated Fund Balance - Bootfest	163,410	139,470	105,848	29,598
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 380,320	\$ 404,650	\$ 404,579	\$ 241,733

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendment
- 2) The discrepancy between Revenues and Expenditures will be funded by the Fund Balance.

Revenues vs. Expenditures



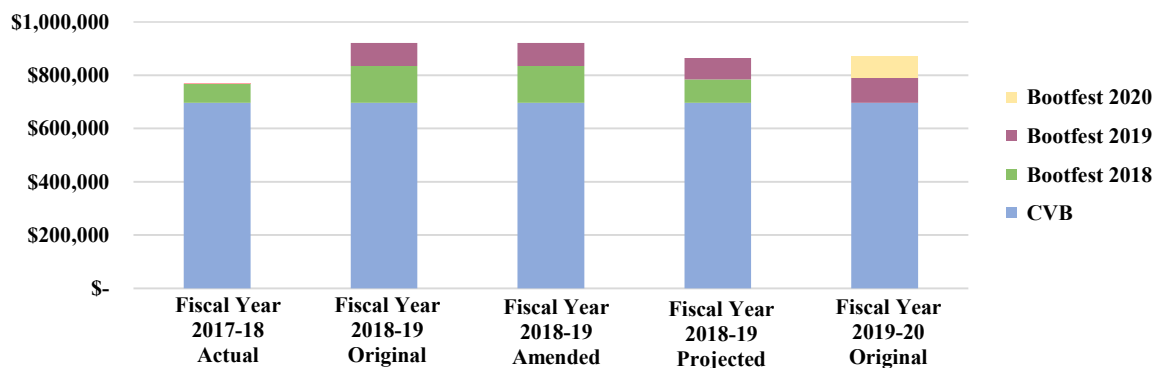


SPECIAL REVENUE	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
CONVENTION & VISITORS BUREAU FUND	2017-18	2018-19	2018-19	2018-19	2019-20
REVENUES	Actual	Original	Amended	Projected	Original
	Revenues	Budget	Budget	Actual	Budget
Convention & Visitors Bureau					
Transfer from Motel Tax Fund	\$ 695,566	\$ 695,566	\$ 695,566	\$ 695,566	\$ 695,566
Miscellaneous Income	418	1,000	1,000	1,000	1,000
Bootfest 2018					
Liquor Sales	-	132,000	132,000	76,472	-
Water Sales	-	-	-	-	-
Merchandise Sales	-	1,295	1,295	-	-
Street Vendor Permits	21,950	-	-	150	-
Private Donations	49,250	-	-	6,250	-
Interest	20	-	-	-	-
Miscellaneous	1,320	5,000	5,000	4,452	-
Transfer from Motel Tax Fund	-	-	-	-	-
Bootfest 2019					
Liquor Sales	-	-	-	-	89,166
Water Sales	-	-	-	-	-
Merchandise Sales	-	60	60	60	-
Street Vendor Permits	-	20,850	20,850	20,850	-
Private Donations	-	65,000	65,000	60,000	-
Interest	-	17	17	20	-
Miscellaneous	-	-	-	-	5,500
Transfer from Motel Tax Fund	-	-	-	-	-
Bootfest 2020					
Liquor Sales	-	-	-	-	-
Water Sales	-	-	-	-	-
Merchandise Sales	-	-	-	-	-
Street Vendor Permits	-	-	-	-	20,850
Private Donations	-	-	-	-	60,000
Interest	-	-	-	-	20
Miscellaneous	-	-	-	-	60
Transfer from Motel Tax Fund	-	-	-	-	-
Total Revenues:	\$ 768,524	\$ 920,788	\$ 920,788	\$ 864,820	\$ 872,162

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Transfer from Motel Tax Fund is budgeted at the same level; no Motel Tax Funds are proposed for Bootfest Festival Program.

Revenues by Category





	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2018-19	Fiscal Year 2018-19	Fiscal Year 2019-20
SPECIAL REVENUE	Actual	Original	Amended	Projected	Original
CONVENTION & VISITORS BUREAU FUND:	Expenditures	Budget	Budget	Actual	Budget
EXPENDITURES BY CLASSIFICATION					
<i>Convention & Visitors Bureau</i>					
Personnel Services	\$ 241,684	\$ 253,013	\$ 253,013	\$ 256,546	\$ 260,714
Office Supplies & Other Supplies	1,792	3,500	3,184	3,184	3,500
Equipment Maintenance	323	100	350	350	100
Professional Services	-	25,000	25,000	18,800	-
Training & Education	6,212	13,750	13,750	10,500	13,750
Subscriptions & Memberships	7,602	8,000	8,000	8,000	8,000
Communication Expenditures	3,602	3,725	3,725	3,690	3,660
Inter-Fund Charges	13,498	13,734	14,050	13,950	14,852
Advertising Expenditures - CVB	247,326	300,000	365,479	345,479	300,000
Marketing & Promotion Expenditures	60,187	87,500	87,500	81,000	87,500
Public & Employee Relations	4,333	7,500	7,500	6,500	7,500
700 Main Rental	2,586	2,586	2,586	2,586	2,586
Land & Building Rental	2,970	4,000	4,000	4,000	4,000
Transfer to Health Fund	2,000	2,000	2,000	2,000	2,000
Historic Sign	-	25,000	25,000	25,000	-
Wayfinding Signs	-	25,000	25,000	25,000	-
<i>Bootfest - Cost Center:</i>					
Personnel Services	-	39,000	39,000	25,495	30,000
Office Supplies & Other Supplies	3,477	3,926	3,926	6,819	7,000
Clothing Purchase	-	2,843	2,843	4,648	3,388
Beer Purchase	-	23,040	23,040	19,567	23,000
Wine Purchase	-	4,740	9,556	10,187	10,500
Food Purchase	-	2,110	2,110	2,187	2,200
Water Purchase	-	70	70	-	-
Ice Purchase	-	3,380	3,380	3,375	3,400
Professional Services	-	1,890	1,890	950	950
Bus Transportation	-	-	15,872	15,872	7,936
State Permit Fee	12	1,313	1,313	1,362	900
Band & Performers	28,500	40,300	47,311	77,113	62,813
Events & Programs	6,000	16,325	26,275	20,055	18,330
Commercial Rental	-	59,415	84,372	58,604	49,370
Advertising & Publication	7,230	6,121	13,020	6,195	10,397
VIP Hospitality	7,627	16,825	12,973	11,845	14,894
Insurance	323	5,418	5,418	5,418	5,418
Contract Labor	5,007	900	900	1,231	1,250
Building Rental	-	100	100	100	100
<i>CVB - Cost Center:</i>					
Capital Outlay - Other Structures	-	-	-	-	75,000
Capital Outlay - Computer Equipment	-	3,000	3,000	3,000	-
Capital Outlay - Other Equipment	-	2,500	2,500	2,500	-
Total Expenditures:	\$ 652,289	\$ 1,007,624	\$ 1,139,006	\$ 1,083,108	\$ 1,035,008
EXPENDITURES BY COST CENTER					
Convention & Visitors Bureau	\$ 594,114	\$ 779,908	\$ 845,637	\$ 812,086	\$ 783,162
Bootfest 2018	58,175	139,965	205,618	183,272	-
Bootfest 2019	-	87,751	87,751	87,751	164,095
Bootfest 2020	-	-	-	-	87,751
Total Expenditures:	\$ 652,289	\$ 1,007,624	\$ 1,139,006	\$ 1,083,108	\$ 1,035,008
One-time Expenditures:					
Convention & Visitors Bureau	\$ 5,199	\$ 77,500	\$ 77,500	\$ 54,923	\$ 75,000
Total One-time Expenditures:	\$ 5,199	\$ 77,500	\$ 77,500	\$ 54,923	\$ 75,000
One-time Expenditures as % of Department:					
	0.80%	7.69%	6.80%	5.07%	7.25%
Total Recurring Expenditures:	\$ 647,090	\$ 930,124	\$ 1,061,506	\$ 1,028,185	\$ 960,008

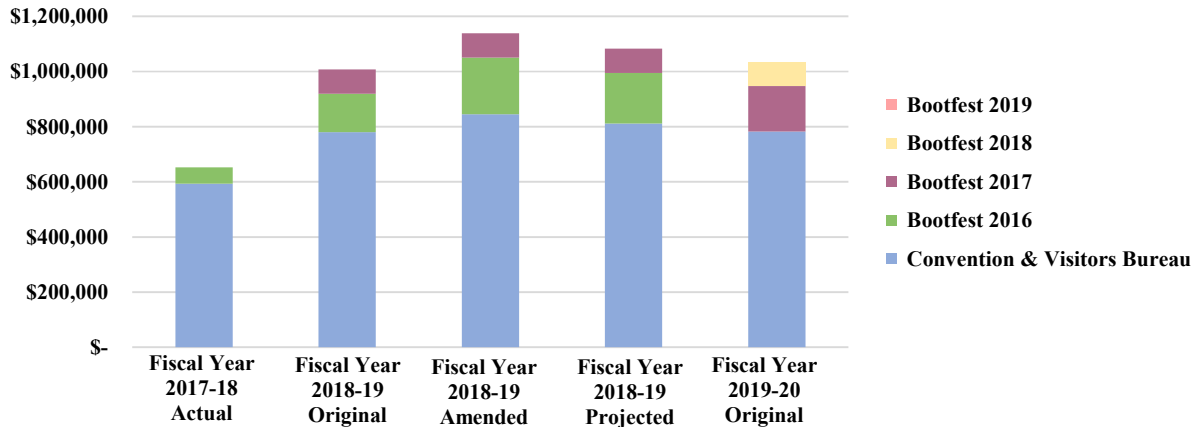


CONVENTION & VISITORS BUREAU - continued

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel line items increased \$8K, mainly due to market adjustment for eligible personnel.
- 2) Professional services decreased \$25K, mainly due to one-time funding for web design in FY'19.
- 3) Capital expenditures are budgeted at \$75K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.

Expenditures by Department



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
CONVENTION & VISITORS BUREAU FUND:	Revenues	Budget	Budget	Actual	Budget
Staffing:					
Full-time	4	4	4	4	4
Total Staffing:	4	4	4	4	4

Program & Activity Summary:

Placed advertisements for Victoria attractions, events and activities in a variety of mediums. Maintained high web traffic to website and social media accounts to gain awareness of Victoria. Assisted sports tournament organizers with public relations services, marketing, and direct monetary sponsorship to increase attendance at booked sports tournaments. Supported local events through digital and traditional advertising. Began design process for new ExploreVictoriaTexas.com website. Provided essential services for conferences and meetings that positively impacted hotel room night counts in Victoria. Began process to repair to several historic interpretive displays damaged from Hurricane Harvey as part of the Victoria "Trail through Time." Updated single-sided displays to double-sided displays. Began process to update existing Wayfinding Signs to include new Victoria tourism partners and repaired signs damaged by Hurricane Harvey and other incidents. Maintained Explore Victoria Visitors Center providing essential information services to visitors. Maintained positive relations with multiple local and regional travel partners with Quarterly Tourism Partnership Meetings and by providing valuable information.



CONVENTION & VISITORS BUREAU - continued

Goals & Objectives:

- 1) Develop and maintain a strong marketing presence across multiple channels.
- 2) Research niche information outlets / publications to capture business from new markets.
- 3) Capitalize on and partner with new and existing events in the city to increase hotel room nights.
- 4) Research and develop strong database of in-state and regional travel writers.
- 5) Increase marketing and advertising efforts to attract meetings business.
- 6) Increase focus to Association and SMERF meeting markets.
- 7) Support sports tournament organizers to create successful events.
- 8) Achieve industry specific designations at the state level (Texas Film Friendly, Texas Music Friendly) to capture business that would contribute to hotel room night totals.
- 9) Launch Coastal Bend Outdoors focusing on outdoor recreation in Victoria and region.
- 10) Continue successful operation of the Explore Victoria Texas Visitors Center.
- 11) Maintain positive relations with multiple local and regional travel partners with Quarterly Tourism Partnership Meetings and by providing valuable information.
- 12) Develop City of Victoria Tourism Advisory Board.
- 13) Begin process to achieve Texas Commission on the Arts Cultural District designation.
- 14) Develop and launch UHV SBDC Hospitality Training.

Operating Indicators:

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2017-18	2018-19	2018-19	2019-20
	Actual	Projected	Actual	Projected
1) Number of Visitors	1,201	1,250	1,310	1,500
2) Number of Lead Requests	2,033	2,000	2,594	2,500
3) Unique Website Visits (ExploreVictoriaTexas.com)	42,344	50,000	58,279	70,000
4) Social Media Reach (Explore Victoria Texas Facebook)	2,908,774	2,750,000	3,100,870	3,250,000
5) Hotel Room Nights Generated (Sponsored Events)	N/A	N/A	1,827	2,500



**COMMUNITY DEVELOPMENT
BLOCK GRANT (CDBG) FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ -	\$ -	\$ -	\$ -
REVENUES:				
Grant Proceeds	\$ 583,908	\$ 583,908	\$ 583,908	\$ 637,209
Total Revenues	\$ 583,908	\$ 583,908	\$ 583,908	\$ 637,209
TOTAL FUNDS AVAILABLE	\$ 583,908	\$ 583,908	\$ 583,908	\$ 637,209
EXPENDITURES				
Personnel	\$ 78,584	\$ 78,584	\$ 78,584	\$ 70,536
Office Expense	22,376	22,376	22,376	32,000
Educational Development	8,000	8,000	8,000	10,000
Affordable Housing	-	-	-	-
Mortgage Assistance	20,271	20,271	20,271	10,000
Demolition	42,217	42,217	42,217	111,610
Public Service Agencies	82,500	82,500	82,500	83,063
Public Improvements	227,000	227,000	227,000	-
Public Facilities	101,860	101,860	101,860	320,000
Office Equipment	1,100	1,100	1,100	-
Total Expenditures	\$ 583,908	\$ 583,908	\$ 583,908	\$ 637,209
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ -	\$ -	\$ -	\$ -

Notes:

1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendment.

	Fiscal Year 2016-17 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Grant Proceeds	\$ 374,976	\$ 583,908	\$ 583,908	\$ 583,908	\$ 637,209
Miscellaneous Revenue	8,750	-	-	-	-
Total Revenues:	\$ 383,726	\$ 583,908	\$ 583,908	\$ 583,908	\$ 637,209
EXPENDITURES					
Personnel	\$ 80,484	\$ 78,584	\$ 78,584	\$ 78,584	\$ 70,536
Office Expense	4,372	22,376	22,376	22,376	32,000
Educational Development	9,183	8,000	8,000	8,000	10,000
Code Enforcement	-	-	-	-	-
Affordable Housing	12,939	-	-	-	-
Mortgage Assistance	5,000	20,271	20,271	20,271	10,000
Demolition	62,500	42,217	42,217	42,217	111,610
Public Service Agencies	71,743	82,500	82,500	82,500	83,063
Public Improvements	77,515	227,000	227,000	227,000	-
Public Facilities	59,990	101,860	101,860	101,860	320,000
Office Equipment	-	1,100	1,100	1,100	-
Total Expenditures	\$ 383,726	\$ 583,908	\$ 583,908	\$ 583,908	\$ 637,209
One-time Expenditures:					
Community Development Block Grant	\$ 1,244	\$ -	\$ -	\$ -	\$ -
Total One-time Expenditures:	\$ 1,244	\$ -	\$ -	\$ -	\$ -
Note: One-time expense is attributed to the Stipend Pay Program for full-time employee whose pay is grant funded. (Employee is counted in (General Fund.)					
One-time Expenditures as % of Department:	0.32%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 382,482	\$ 583,908	\$ 583,908	\$ 583,908	\$ 637,209



**METROPOLITAN PLANNING ORGANIZATION
(MPO) GRANT FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ -	\$ -	\$ -	\$ -
REVENUES:				
Grant Proceeds	\$ 326,622	\$ 332,800	\$ 332,800	\$ 238,000
Total Revenues	\$ 326,622	\$ 332,800	\$ 332,800	\$ 238,000
TOTAL FUNDS AVAILABLE	\$ 326,622	\$ 332,800	\$ 332,800	\$ 238,000
EXPENDITURES				
Personnel	\$ 100,622	\$ 106,800	\$ 106,800	\$ 108,000
Office Expense	11,500	10,000	10,000	10,000
Professional Services	204,000	206,000	206,000	110,000
Education Development	10,500	10,000	10,000	10,000
Equipmnet	-	-	-	-
Total Expenditures	\$ 326,622	\$ 332,800	\$ 332,800	\$ 238,000
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ -	\$ -	\$ -	\$ -

Notes:

1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Grant Proceeds	\$ 128,894	\$ 326,622	\$ 332,800	\$ 332,800	\$ 238,000
Total Revenues:	\$ 128,894	\$ 326,622	\$ 332,800	\$ 332,800	\$ 238,000
EXPENDITURES					
Personnel	\$ 120,450	\$ 100,622	\$ 106,800	\$ 106,800	\$ 108,000
Office Expense	1,366	11,500	10,000	10,000	10,000
Professional Services	-	204,000	206,000	206,000	110,000
Educational Development	7,115	10,500	10,000	10,000	10,000
Equipment	-	-	-	-	-
Total Expenditures	\$ 128,931	\$ 326,622	\$ 332,800	\$ 332,800	\$ 238,000
One-time Expenditures:					
Metropolitan Planning Organization	\$ 1,866	\$ -	\$ -	\$ -	\$ -
Total One-time Expenditures:	\$ 1,866	\$ -	\$ -	\$ -	\$ -
Note: One time expense is attributed to the Stipend Pay Program for full-time employees whose pay is partially grant funded. (Employee is counted in General Fund.)					
One-time Expenditures as % of Department:	1.45%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 127,065	\$ 326,622	\$ 332,800	\$ 332,800	\$ 238,000



**EMERGENCY MANAGEMENT FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ 54,481	\$ 55,969	\$ 55,969	\$ 54,834
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 54,481	\$ 55,969	\$ 55,969	\$ 54,834
REVENUES:				
Local Proceeds - City	\$ 120,000	\$ 120,000	\$ 116,000	\$ 131,000
Local Proceeds - County	300	250	200	200
Total Revenues	\$ 120,300	\$ 120,250	\$ 116,200	\$ 131,200
	\$ 174,781	\$ 176,219	\$ 172,169	\$ 186,034
EXPENDITURES				
Office Expense	\$ 300	\$ 300	\$ 200	\$ 150
Victoria County Cost Share	122,805	122,805	116,000	131,000
Communication Charges	935	935	935	840
Print Shop Fees	200	200	200	200
Total Expenditures	\$ 124,240	\$ 124,240	\$ 117,335	\$ 132,190
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ 50,541	\$ 51,979	\$ 54,834	\$ 53,844
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 50,541	\$ 51,979	\$ 54,834	\$ 53,844

Notes:

1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendment

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Local Proceeds - City	\$ 115,234	\$ 120,000	\$ 120,000	\$ 116,000	\$ 131,000
Local Proceeds - County	-	300	250	200	200
Total Revenues:	\$ 115,234	\$ 120,300	\$ 120,250	\$ 116,200	\$ 131,200
EXPENDITURES					
Office Expense	\$ 21	\$ 300	\$ 300	\$ 200	\$ 150
Victoria County Cost Share	115,234	122,805	122,805	116,000	131,000
Communication Charges	935	935	935	935	840
Print Shop Fees	275	200	200	200	200
Total Expenditures	\$ 116,465	\$ 124,240	\$ 124,240	\$ 117,335	\$ 132,190



**FIRE ACADEMY
GRANT FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ 10,517	\$ 10,517	\$ 10,783
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ -	\$ 10,517	\$ 10,517	\$ 10,783
REVENUES:				
State Grant Proceeds	\$ 35,000	\$ 52,500	\$ 52,500	\$ 42,000
Miscellaneous Revenue	-	-	258	-
Total Revenues	\$ 35,000	\$ 52,500	\$ 52,758	\$ 42,000
TOTAL FUNDS AVAILABLE	\$ 35,000	\$ 63,017	\$ 63,275	\$ 52,783
EXPENDITURES				
Personnel	\$ 21,225	\$ 23,500	\$ 23,500	\$ 19,500
Uniforms & Clothing	2,885	2,000	2,000	484
Professional Services	6,300	3,250	3,250	1,398
Educational Development	4,590	23,742	23,742	15,942
Total Expenditures	\$ 35,000	\$ 52,492	\$ 52,492	\$ 37,324
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ 10,525	\$ 10,783	\$ 15,459
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ -	\$ 10,525	\$ 10,783	\$ 15,459

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Registration Fees	\$ 35,000	\$ 35,000	\$ 52,500	\$ 52,500	\$ 42,000
Miscellaneous Revenue	-	-	-	258	-
Total Revenues:	\$ 35,000	\$ 35,000	\$ 52,500	\$ 52,758	\$ 42,000
EXPENDITURES					
Personnel	\$ 12,473	\$ 21,225	\$ 23,500	\$ 23,500	\$ 19,500
Uniforms & Clothing	1,585	2,885	2,000	2,000	484
Professional Services	757	6,300	3,250	3,250	1,398
Educational Development	9,668	4,590	23,742	23,742	15,942
Total Expenditures	\$ 24,483	\$ 35,000	\$ 52,492	\$ 52,492	\$ 37,324



**FORFEITURE FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ 188,185	\$ 245,808	\$ 245,808	\$ 236,189
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL, OCTOBER 1	\$ 188,185	\$ 245,808	\$ 245,808	\$ 236,189
REVENUES:				
Grant Proceeds	\$ 25,000	\$ 25,000	\$ 33,881	\$ 25,000
Interest Income	1,500	1,500	4,000	1,500
Total Revenues	\$ 26,500	\$ 26,500	\$ 37,881	\$ 26,500
TOTAL FUNDS AVAILABLE	\$ 214,685	\$ 272,308	\$ 283,689	\$ 262,689
EXPENDITURES				
Office Supplies & Licenses	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
Small Tools & Supplies	20,000	6,000	6,000	-
Professional Services	5,000	5,000	5,000	-
Educational Development	5,000	5,000	5,000	5,000
Computer Hardware/Software	-	14,000	14,000	-
Machinery & Equipment	15,000	15,000	15,000	15,000
Vehicles	-	-	-	-
Total Expenditures	\$ 47,500	\$ 47,500	\$ 47,500	\$ 20,000
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ 167,185	\$ 224,808	\$ 236,189	\$ 242,689
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 167,185	\$ 224,808	\$ 236,189	\$ 242,689

Notes:

1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendment

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Grant Proceeds	\$ 30,004	\$ 25,000	\$ 25,000	\$ 33,881	\$ 25,000
Interest Income	2,784	1,500	1,500	4,000	1,500
Total Revenues:	\$ 32,788	\$ 26,500	\$ 26,500	\$ 37,881	\$ 26,500
EXPENDITURES					
Office Supplies & Licenses	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
Small Tools & Supplies	2,434	20,000	6,000	6,000	-
Professional Services	-	5,000	5,000	5,000	-
Educational Development	15,236	5,000	5,000	5,000	5,000
Other Equipment	2,495	-	-	-	-
Computer Hardware/Software	-	-	14,000	14,000	-
Machinery & Equipment	-	15,000	15,000	15,000	15,000
Vehicles	-	-	-	-	-
Internal Transfer	-	-	-	-	-
Total Expenditures	\$ 20,165	\$ 47,500	\$ 47,500	\$ 47,500	\$ 20,000



GULF BEND MENTAL HEALTH TASK FORCE
GRANT FUND:
PRO FORMA

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ -	\$ -	\$ -	\$ -
REVENUES:				
Grant Proceeds	\$ 201,428	\$ 115,456	\$ 115,456	\$ 112,586
Local Match	5,000	10,000	10,000	10,000
Total Revenues	\$ 206,428	\$ 125,456	\$ 125,456	\$ 122,586
TOTAL FUNDS AVAILABLE	\$ 206,428	\$ 125,456	\$ 125,456	\$ 122,586
EXPENDITURES				
Personnel	\$ 199,588	\$ 109,356	\$ 109,356	\$ 115,066
Mileage Reimbursement	1,800	4,150	4,150	4,150
Cellular Telephone	1,710	664	664	1,150
Data Lines	1,365	531	531	910
Communications	1,965	955	955	1,310
Equipment	-	9,800	9,800	-
Total Expenditures	\$ 206,428	\$ 125,456	\$ 125,456	\$ 122,586
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ -	\$ -	\$ -	\$ -

Notes:

1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Grant Proceeds	\$ 74,152	\$ 201,428	\$ 115,456	\$ 115,456	\$ 112,586
Local Match	10,081	5,000	10,000	10,000	10,000
Total Revenues:	\$ 84,233	\$ 206,428	\$ 125,456	\$ 125,456	\$ 122,586
EXPENDITURES					
Personnel	\$ 76,097	\$ 199,588	\$ 109,356	\$ 109,356	\$ 115,066
Education Development	2,457	-	-	-	-
Mileage Reimbursement	4,000	1,800	4,150	4,150	4,150
Cellular Telephone	569	1,710	664	664	1,150
Data Lines	455	1,365	531	531	910
Communications	655	1,965	955	955	1,310
Equipment	-	-	9,800	9,800	-
Total Expenditures	\$ 84,233	\$ 206,428	\$ 125,456	\$ 125,456	\$ 122,586



**PUBLIC, EDUCATIONAL & GOVERNMENT
TELEVISION (PEG) FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ 510,341	\$ 517,451	\$ 517,451	\$ 646,451
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 510,341	\$ 517,451	\$ 517,451	\$ 646,451
REVENUES:				
Franchise Proceeds	\$ 160,000	\$ 160,000	\$ 154,000	\$ 155,000
Miscellaneous	-	-	-	-
Total Revenues	\$ 160,000	\$ 160,000	\$ 154,000	\$ 155,000
TOTAL FUNDS AVAILABLE	\$ 670,341	\$ 677,451	\$ 671,451	\$ 801,451
EXPENDITURES				
Office Equipment Maintenance	\$ -	\$ 3,000	\$ 3,000	\$ 2,000
Computer Hardware / Software	3,500	3,500	3,500	8,500
Communications Equipment	20,000	16,597	16,597	20,000
Office Equipment	-	403	403	4,300
Machinery & Equipment	-	-	-	-
Building Improvements	-	-	-	-
Other Equipment	1,500	1,500	1,500	1,500
Total Expenditures	\$ 25,000	\$ 25,000	\$ 25,000	\$ 36,300
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ 645,341	\$ 652,451	\$ 646,451	\$ 765,151
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 645,341	\$ 652,451	\$ 646,451	\$ 765,151

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Franchise Proceeds	\$ 151,221	\$ 160,000	\$ 160,000	\$ 154,000	\$ 155,000
Miscellaneous	-	-	-	-	-
Total Revenues:	\$ 151,222	\$ 160,000	\$ 160,000	\$ 154,000	\$ 155,000
EXPENDITURES					
Office Equipment Maintenance	\$ 330	\$ -	\$ 3,000	\$ 3,000	\$ 2,000
Computer Hardware / Software	4,124	3,500	3,500	3,500	8,500
Communications Equipment	12,366	20,000	16,597	16,597	20,000
Office Equipment	-	-	403	403	4,300
Machinery & Equipment	-	-	-	-	-
Building Improvements	-	-	-	-	-
Other Equipment	2,541	1,500	1,500	1,500	1,500
Total Expenditures	\$ 19,361	\$ 25,000	\$ 25,000	\$ 25,000	\$ 36,300



**AUTO THEFT GRANT FUND
PRO FORMA**

<i>AUTO THEFT GRANT FUND</i>	Fiscal Year		Fiscal Year		Fiscal Year		Fiscal Year	
<i>PRO FORMA</i>	2018-19		2018-19		2018-19		2019-20	
	Original		Amended		Projected		Original	
	Budget		Budget		Actual		Budget	
BEGINNING WORKING CAPITAL								
Undesignated Fund Balance	\$	-	\$	-	\$	-	\$	-
Reserved for Encumbrances		-		-		-		-
TOTAL WORKING CAPITAL , OCTOBER 1	\$	-	\$	-	\$	-	\$	-
REVENUES:								
Grant Proceeds	\$	155,282	\$	130,310	\$	130,310	\$	154,719
Local Match		46,383		32,578		32,578		30,972
Total Revenues	\$	201,665	\$	162,888	\$	162,888	\$	185,691
TOTAL FUNDS AVAILABLE	\$	201,665	\$	162,888	\$	162,888	\$	185,691
EXPENDITURES								
Personnel	\$	177,438	\$	139,862	\$	139,862	\$	161,464
Equipment		5,253		-		-		-
Supplies		12,651		16,103		16,103		17,904
Educational Development / Travel		6,323		6,923		6,923		6,323
Total Expenditures	\$	201,665	\$	162,888	\$	162,888	\$	185,691
ENDING WORKING CAPITAL								
Undesignated Fund Balance	\$	-	\$	-	\$	-	\$	-
Reserved for Encumbrances		-		-		-		-
Reserved for Noncurrent Assets		-		-		-		-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$	-	\$	-	\$	-	\$	-

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Grant Proceeds	\$ 153,095	\$ 155,282	\$ 130,310	\$ 130,310	\$ 154,719
Local Match	51,918	46,383	32,578	32,578	30,972
Total Revenues:	\$ 205,013	\$ 201,665	\$ 162,888	\$ 162,888	\$ 185,691
EXPENDITURES					
Personnel	\$ 182,915	\$ 177,438	\$ 139,862	\$ 139,862	\$ 161,464
Equipment	5,953	5,253	-	-	-
Supplies	12,465	12,651	16,103	16,103	17,904
Educational Development / Travel	3,512	6,323	6,923	6,923	6,323
Total Expenditures	\$ 204,845	\$ 201,665	\$ 162,888	\$ 162,888	\$ 185,691



**MUNICIPAL COURT
SPECIAL REVENUE FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ 23,296	\$ 23,574	\$ 23,574	\$ 12,217
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 23,296	\$ 23,574	\$ 23,574	\$ 12,217
REVENUES:				
Grant Proceeds	\$ 50,000	\$ 50,000	\$ 44,795	\$ 45,000
Interest Income	-	-	-	-
Total Revenues	\$ 50,000	\$ 50,000	\$ 44,795	\$ 45,000
TOTAL FUNDS AVAILABLE	\$ 73,296	\$ 73,574	\$ 68,369	\$ 57,217
EXPENDITURES				
Personnel	\$ 7,709	\$ 7,709	\$ 7,709	\$ 8,036
Professional Services	6,000	6,000	6,000	6,000
Information Technology Charges	29,294	29,294	29,294	29,294
Educational Development	1,000	1,000	951	250
Office Supplies	500	500	500	250
Computer Equipment	11,900	11,900	11,698	-
Total Expenditures	\$ 56,403	\$ 56,403	\$ 56,152	\$ 43,830
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ 16,893	\$ 17,171	\$ 12,217	\$ 13,387
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 16,893	\$ 17,171	\$ 12,217	\$ 13,387

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Grant Proceeds	\$ 47,864	\$ 50,000	\$ 50,000	\$ 44,795	\$ 45,000
Interest Income	-	-	-	-	-
Total Revenues:	\$ 47,864	\$ 50,000	\$ 50,000	\$ 44,795	\$ 45,000
EXPENDITURES					
Personnel	\$ 19,251	\$ 7,709	\$ 7,709	\$ 7,709	\$ 8,036
Professional Services	5,868	6,000	6,000	6,000	6,000
Information Technology Charges	26,959	29,294	29,294	29,294	29,294
Educational Development	71	1,000	1,000	951	250
Office Supplies	-	500	500	500	250
Computer Equipment	865	11,900	11,900	11,698	-
Total Expenditures	\$ 53,015	\$ 56,403	\$ 56,403	\$ 56,152	\$ 43,830



**GCRPC 911 CENTER GRANT FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL, OCTOBER 1	\$ -	\$ -	\$ -	\$ -
REVENUES:				
Grant Proceeds	\$ 14,095	\$ 12,202	\$ 12,202	\$ -
Interest Income	-	-	-	-
Total Revenues	\$ 14,095	\$ 12,202	\$ 12,202	\$ -
TOTAL FUNDS AVAILABLE	\$ 14,095	\$ 12,202	\$ 12,202	\$ -
EXPENDITURES				
Educational Development	\$ -	\$ -	\$ -	\$ -
Office Supplies - Licenses	-	-	-	-
Machinery & Tool Maintenace	-	8,590	8,590	-
Office Equipment	5,000	-	-	-
Computer Hardware / Software	6,345	1,586	1,586	-
Buildings & Improvements	2,750	2,026	2,026	-
Total Expenditures	\$ 14,095	\$ 12,202	\$ 12,202	\$ -
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ -	\$ -	\$ -	\$ -

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendment.

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Grant Proceeds	\$ -	\$ 14,095	\$ 12,202	\$ 12,202	\$ -
Interest Income	-	-	-	-	-
Total Revenues:	\$ -	\$ 14,095	\$ 12,202	\$ 12,202	\$ -
EXPENDITURES					
Educational Development	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies - Licenses	-	-	-	-	-
Machinery & Equipment	-	-	8,590	8,590	-
Office Equipment	-	5,000	-	-	-
Computer Hardware / Software	-	6,345	1,586	1,586	-
Buildings & Improvements	-	2,750	2,026	2,026	-
Total Expenditures	\$ -	\$ 14,095	\$ 12,202	\$ 12,202	\$ -



**GCRAC TRAUMA GRANT FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ -	\$ -	\$ -	\$ -
REVENUES:				
Grant Proceeds	\$ 11,809	\$ 7,864	\$ 7,864	\$ 12,156
Interest Income	-	-	-	-
Total Revenues	\$ 11,809	\$ 7,864	\$ 7,864	\$ 12,156
TOTAL FUNDS AVAILABLE	\$ 11,809	\$ 7,864	\$ 7,864	\$ 12,156
EXPENDITURES				
Educational Development	\$ -	\$ 750	\$ 750	\$ -
Medical Supplies	11,809	4,084	4,084	12,156
Equipment	-	3,030	3,030	-
Total Expenditures	\$ 11,809	\$ 7,864	\$ 7,864	\$ 12,156
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ -	\$ -	\$ -	\$ -

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Grant Proceeds	\$ 16,315	\$ 11,809	\$ 7,864	\$ 7,864	\$ 12,156
Interest Income	-	-	-	-	-
Total Revenues:	\$ 16,315	\$ 11,809	\$ 7,864	\$ 7,864	\$ 12,156
EXPENDITURES					
Educational Development	\$ 2,080	\$ -	\$ 750	\$ 750	\$ -
Medical Supplies	10,107	11,809	4,084	4,084	12,156
Software Maintenance	1,559	-	-	-	-
Equipment	2,570	-	3,030	3,030	-
Total Expenditures	\$ 16,316	\$ 11,809	\$ 7,864	\$ 7,864	\$ 12,156



**RECORDS PRESERVATION FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ 53,190	\$ 53,552	\$ 53,552	\$ 59,869
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 53,190	\$ 53,552	\$ 53,552	\$ 59,869
REVENUES:				
Grant Proceeds	\$ 6,500	\$ 6,500	\$ 7,067	\$ 7,000
Interest Income	-	-	-	-
Total Revenues	\$ 6,500	\$ 6,500	\$ 7,067	\$ 7,000
TOTAL FUNDS AVAILABLE	\$ 59,690	\$ 60,052	\$ 60,619	\$ 66,869
EXPENDITURES				
Professional Services	\$ -	\$ 750	\$ 750	\$ -
Office Equipment	-	-	-	-
Total Expenditures	\$ -	\$ 750	\$ 750	\$ -
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ 59,690	\$ 59,302	\$ 59,869	\$ 66,869
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 59,690	\$ 59,302	\$ 59,869	\$ 66,869

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Grant Proceeds	\$ 7,662	\$ 6,500	\$ 6,500	\$ 7,067	\$ 7,000
Interest Income	-	-	-	-	-
Total Revenues:	\$ 7,662	\$ 6,500	\$ 6,500	\$ 7,067	\$ 7,000
EXPENDITURES					
Supplies	\$ -	\$ -	\$ 750	\$ 750	\$ -
Professional Services	9,025	-	-	-	-
Office Equipment	-	-	-	-	-
Total Expenditures	\$ 9,025	\$ -	\$ 750	\$ 750	\$ -



**POLICE GRANTS FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ -	\$ -	\$ -	\$ -
REVENUES:				
Grant Proceeds	\$ -	\$ 27,447	\$ 27,447	\$ -
Local Proceeds	-	7,596	7,596	-
Interest Income	-	-	-	-
Total Revenues	\$ -	\$ 35,043	\$ 35,043	\$ -
TOTAL FUNDS AVAILABLE	\$ -	\$ 35,043	\$ 35,043	\$ -
EXPENDITURES				
Personnel	\$ -	\$ 27,489	\$ 27,489	\$ -
Small Tools & Supplies	-	414	414	-
Office Supplies & Licenses	-	-	-	-
Educational Development	-	-	-	-
Mileage Reimbursement	-	7,140	7,140	-
Machinery & Equipment	-	-	-	-
Other Equipment	-	-	-	-
Total Expenditures	\$ -	\$ 35,043	\$ 35,043	\$ -
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ -	\$ -	\$ -	\$ -

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Grant Proceeds	\$ 54,651	\$ -	\$ 27,447	\$ 27,447	\$ -
Local Proceeds	4,944	-	7,596	7,596	-
Interest Income	-	-	-	-	-
Total Revenues:	\$ 59,595	\$ -	\$ 35,043	\$ 35,043	\$ -
EXPENDITURES					
Personnel	\$ 14,099	\$ -	\$ 27,489	\$ 27,489	\$ -
Small Tools & Supplies	2,280	-	414	414	-
Office Supplies & Licenses	5,892	-	-	-	-
Educational Development	1,330	-	-	-	-
Mileage Reimbursement	1,631	-	7,140	7,140	-
Vehicles	-	-	-	-	-
Machinery & Equipment	23,864	-	-	-	-
Other Equipment	10,499	-	-	-	-
Total Expenditures	\$ 59,595	\$ -	\$ 35,043	\$ 35,043	\$ -



**LEOSE FIRE GRANT FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ -	\$ -	\$ -	\$ -
REVENUES:				
Grant Proceeds	\$ -	\$ 2,664	\$ 2,664	\$ -
Interest Income	-	-	-	-
Total Revenues	\$ -	\$ 2,664	\$ 2,664	\$ -
TOTAL FUNDS AVAILABLE	\$ -	\$ 2,664	\$ 2,664	\$ -
EXPENDITURES				
Educational Development	\$ -	\$ 2,664	\$ 2,664	\$ -
Total Expenditures	\$ -	\$ 2,664	\$ 2,664	\$ -
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ -	\$ -	\$ -	\$ -

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Grant Proceeds	\$ 219	\$ -	\$ 2,664	\$ 2,664	\$ -
Interest Income	-	-	-	-	-
Total Revenues:	\$ 219	\$ -	\$ 2,664	\$ 2,664	\$ -
EXPENDITURES					
Educational Development	\$ 219	\$ -	\$ 2,664	\$ 2,664	\$ -
Total Expenditures	\$ 219	\$ -	\$ 2,664	\$ 2,664	\$ -



**LEOSE POLICE GRANT
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ -	\$ -	\$ -	\$ -
REVENUES:				
Grant Proceeds	\$ -	\$ 25,881	\$ 25,881	\$ -
Interest Income	-	-	-	-
Total Revenues	\$ -	\$ 25,881	\$ 25,881	\$ -
TOTAL FUNDS AVAILABLE	\$ -	\$ 25,881	\$ 25,881	\$ -
EXPENDITURES				
Educational Development	\$ -	\$ 25,881	\$ 25,881	\$ -
Total Expenditures	\$ -	\$ 25,881	\$ 25,881	\$ -
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ -	\$ -	\$ -	\$ -

Notes:

1 Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Grant Proceeds	\$ 10,900	\$ -	\$ 25,881	\$ 25,881	\$ -
Local Match	-	-	-	-	-
Total Revenues:	\$ 10,900	\$ -	\$ 25,881	\$ 25,881	\$ -
EXPENDITURES					
Educational Development	\$ 10,900	\$ -	\$ 25,881	\$ 25,881	\$ -
Total Expenditures	\$ 10,900	\$ -	\$ 25,881	\$ 25,881	\$ -



**TCEQ NEAR - NONATTAINMENT
GRANT FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ -	\$ -	\$ -	\$ -
REVENUES:				
Grant Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Personnel	\$ -	\$ -	\$ -	\$ -
Professional Services	-	-	-	-
Education Development	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Misc. Expense	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ -	\$ -	\$ -	\$ -

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Grant Proceeds	\$ 52,177	\$ -	\$ -	\$ -	\$ -
Interest Income	-	-	-	-	-
Total Revenues:	\$ 52,177	\$ -	\$ -	\$ -	\$ -
EXPENDITURES					
Personnel	\$ 21,020	\$ -	\$ -	\$ -	\$ -
Professional Services	18,489	-	-	-	-
Education Development	133	-	-	-	-
Supplies	3,035	-	-	-	-
Equipment	1,730	-	-	-	-
Misc. Expense	7,770	-	-	-	-
Total Expenditures	\$ 52,177	\$ -	\$ -	\$ -	\$ -
One-time Expenditures:					
TCEQ Near - Nonattainment	\$ -	\$ -	\$ -	\$ -	\$ -
Total One-time Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -
One-time Expenditures as % of Department:	0.00%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 52,177	\$ -	\$ -	\$ -	\$ -



**HOMELAND SECURITY GRANT FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL, OCTOBER 1	\$ -	\$ -	\$ -	\$ -
REVENUES:				
Grant Proceeds	\$ -	\$ 135,411	\$ 135,411	\$ -
Local Proceeds	-	-	-	-
Total Revenues	\$ -	\$ 135,411	\$ 135,411	\$ -
TOTAL FUNDS AVAILABLE	\$ -	\$ 135,411	\$ 135,411	\$ -
EXPENDITURES				
Personnel	\$ -	\$ 15,000	\$ 15,000	\$ -
Uniforms	-	62,010	62,010	-
Other & Equipment	-	58,401	58,401	-
Total Expenditures	\$ -	\$ 135,411	\$ 135,411	\$ -
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ -	\$ -	\$ -	\$ -

Notes:

1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Grant Proceeds	\$ 28,420	\$ -	\$ 135,411	\$ 135,411	\$ -
Local Proceeds	-	-	-	-	-
Total Revenues:	\$ 28,420	\$ -	\$ 135,411	\$ 135,411	\$ -
EXPENDITURES					
Personnel	\$ 13,546	\$ -	\$ 15,000	\$ 15,000	\$ -
Uniforms	-	-	62,010	62,010	-
Other & Equipment	14,874	-	58,401	58,401	-
Total Expenditures	\$ 28,420	\$ -	\$ 135,411	\$ 135,411	\$ -



**JUSTICE ASSISTANCE GRANT (JAG) FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ -	\$ -	\$ -	\$ -
REVENUES:				
Grant Proceeds	\$ -	\$ -	\$ 25,166	\$ -
Local Match	-	-	3,466	-
Total Revenues	\$ -	\$ -	\$ 28,632	\$ -
TOTAL FUNDS AVAILABLE	\$ -	\$ -	\$ 28,632	\$ -
EXPENDITURES				
Supplies	\$ -	\$ -	\$ 13,528	\$ -
Communications & Equipment	-	-	15,104	-
Total Expenditures	\$ -	\$ -	\$ 28,632	\$ -
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ -	\$ -	\$ -	\$ -

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Grant Proceeds	\$ -	\$ -	\$ -	\$ 25,166	\$ -
Local Proceeds	-	-	-	-	-
Local Match	-	-	-	3,466	-
Total Revenues:	\$ -	\$ -	\$ -	\$ 28,632	\$ -
EXPENDITURES					
Supplies	\$ -	\$ -	\$ -	\$ 13,528	\$ -
Communications & Equipment	-	-	-	15,104	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 28,632	\$ -



**K-9 UNIT PROGRAM
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL, OCTOBER 1	\$ -	\$ -	\$ -	\$ -
REVENUES:				
Grant Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Personnel	\$ -	\$ -	\$ -	\$ -
Dog Supplies	-	-	-	-
Educational Development	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ -	\$ -	\$ -	\$ -

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendment

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year Fiscal Year Original Budget	Fiscal Year Fiscal Year Amended Budget	Fiscal Year Fiscal Year Projected Actual	Fiscal Year Fiscal Year Original Budget
REVENUES					
Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Local Proceeds	15,846	-	-	-	-
Total Revenues:	\$ 15,846	\$ -	\$ -	\$ -	\$ -
EXPENDITURES					
Dog Supplies	\$ 13,000	\$ -	\$ -	\$ -	\$ -
Educational Development	2,846	-	-	-	-
Total Expenditures	\$ 15,846	\$ -	\$ -	\$ -	\$ -



**FIRE DEPARTMENT GRANTS FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL, OCTOBER 1	\$ -	\$ -	\$ -	\$ -
REVENUES:				
Grant Proceeds	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Personnel	\$ -	\$ -	\$ -	\$ -
Dog Supplies	-	-	-	-
Educational Development	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ -	\$ -	\$ -	\$ -

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendment

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year Fiscal Year Original Budget	Fiscal Year Fiscal Year Amended Budget	Fiscal Year Fiscal Year Projected Actual	Fiscal Year Fiscal Year Original Budget
REVENUES					
Grant Proceeds	\$ 9,625	\$ -	\$ -	\$ -	\$ -
Local Proceeds	385	-	-	-	-
Total Revenues:	\$ 10,010	\$ -	\$ -	\$ -	\$ -
EXPENDITURES					
Other Structures	\$ 10,010	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 10,010	\$ -	\$ -	\$ -	\$ -



**VICTORIA KIDS RECYCLE FUND
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ -	\$ -	\$ -	\$ -
REVENUES:				
Federal Grant Proceeds	\$ -	\$ -	\$ -	\$ -
Local Grant Proceeds	-	2,750	2,750	-
Total Revenues	\$ -	\$ 2,750	\$ 2,750	\$ -
TOTAL FUNDS AVAILABLE	\$ -	\$ 2,750	\$ 2,750	\$ -
EXPENDITURES				
Operating Expense	\$ -	\$ 1,750	\$ 1,750	\$ -
Programs	-	1,000	1,000	-
Total Expenditures	\$ -	\$ 2,750	\$ 2,750	\$ -
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ -	\$ -	\$ -	\$ -

Notes:

1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Federal Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Local Grant Proceeds	2,581	-	2,750	2,750	-
Total Revenues:	\$ 2,581	\$ -	\$ 2,750	\$ 2,750	\$ -
EXPENDITURES					
Professional Services	\$ 2,581	\$ -	\$ 1,750	\$ 1,750	\$ -
Small Tools & Supplies	-	-	1,000	1,000	-
Total Expenditures	\$ 2,581	\$ -	\$ 2,750	\$ 2,750	\$ -



**VECTOR CONTROL
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ -	\$ -	\$ -	\$ -
REVENUES:				
Grant Proceeds	\$ -	\$ 82,025	\$ 82,025	\$ -
Miscellaneous Revenue	-	-	-	-
Total Revenues	\$ -	\$ 82,025	\$ 82,025	\$ -
TOTAL FUNDS AVAILABLE	\$ -	\$ 82,025	\$ 82,025	\$ -
EXPENDITURES				
Personnel	\$ -	\$ 13,050	\$ 13,050	\$ -
Uniforms & Clothing	-	915	915	-
Professional Services	-	1,900	1,900	-
Educational Development	-	66,160	66,160	-
Total Expenditures	\$ -	\$ 82,025	\$ 82,025	\$ -
ENDING WORKING CAPITAL				
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ -	\$ -	\$ -	\$ -

Notes:

1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Grant Proceeds	\$ -	\$ -	\$ 82,025	\$ 82,025	\$ -
Miscellaneous Revenue	-	-	-	-	-
Total Revenues:	\$ -	\$ -	\$ 82,025	\$ 82,025	\$ -
EXPENDITURES					
Botanical & Agriculture	\$ -	\$ -	\$ 13,050	\$ 13,050	\$ -
Software Maintenance	-	-	915	915	-
Educational Development	-	-	1,900	1,900	-
Equipment	-	-	66,160	66,160	-
Total Expenditures	\$ -	\$ -	\$ 82,025	\$ 82,025	\$ -



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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.



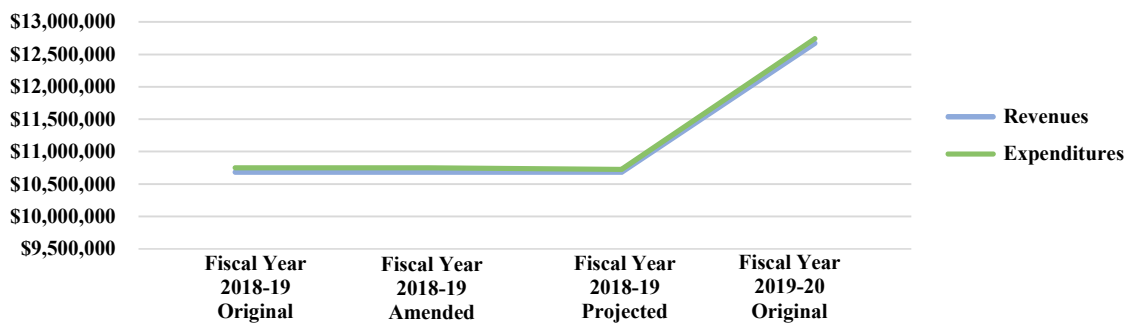
**DEBT SERVICE FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Reserved Fund Balance	\$ 1,087,736	\$ 1,138,153	\$ 1,138,153	\$ 1,094,813
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 1,087,736	\$ 1,138,153	\$ 1,138,153	\$ 1,094,813
REVENUES:				
Current Taxes	\$ 9,286,119	\$ 9,286,119	\$ 9,244,331	\$ 9,233,567
Delinquent Taxes	120,000	120,000	110,000	110,000
Federal Subsidy - BAB's Bonds	-	-	-	-
Transfer from Construction Fund - TxDOT	1,252,026	1,252,026	1,228,858	3,226,463
Bonds Proceeds - Escrow	-	-	-	-
Interest Income	25,000	25,000	100,000	100,000
Total Revenues	\$ 10,683,145	\$ 10,683,145	\$ 10,683,189	\$ 12,670,030
TOTAL FUNDS AVAILABLE	\$ 11,770,881	\$ 11,821,298	\$ 11,821,343	\$ 13,764,843
EXPENDITURES				
Bond Payment	\$ 10,739,398	\$ 10,739,398	\$ 10,716,230	\$ 12,731,083
Bond Escrow Payment	-	-	-	-
Agent Fees	5,500	5,500	4,800	5,500
Issue Costs	-	-	-	-
Arbitrage Rebate	5,500	5,500	5,500	5,500
Total Expenditures	\$ 10,750,398	\$ 10,750,398	\$ 10,726,530	\$ 12,742,083
ENDING WORKING CAPITAL				
Reserved Fund Balance	\$ 1,020,483	\$ 1,070,900	\$ 1,094,813	\$ 1,022,760
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 1,020,483	\$ 1,070,900	\$ 1,094,813	\$ 1,022,760

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the General Obligation Bond and Certificate of Obligation Debt Service Fund, as with all governmental funds, the measure used to identify those assets available for allocation in the budget process is undesignated fund balance, which is fund balance net of encumbrances and not otherwise designated.
- 3) All funds are shown as a reservation of fund balance, since they are legally restricted as to usage.

Revenues vs. Expenditures





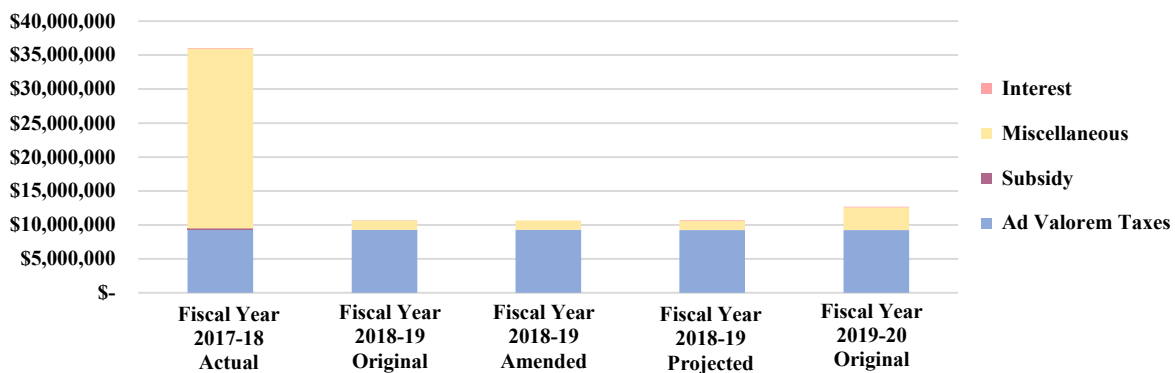
**DEBT SERVICE FUND:
REVENUES**

	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
2007 C.O. Bonds - Current Taxes	\$ 554,713	\$ -	\$ -	\$ -	\$ -
2009A C.O. Bonds - Current Taxes	1,882,069	-	-	-	-
2010 Ref. G.O. Bonds - Current Taxes	171,317	173,441	173,441	172,661	171,272
2011 TxDot C.O. Bonds - Current Taxes	-	-	-	-	-
2012 Ref. G.O. Bonds - Current Taxes	380,425	390,378	390,378	388,621	390,184
2012 C.O. Bonds - Current Taxes	256,186	256,125	256,125	254,972	254,262
2013A Ref. G.O. Bonds - Current Taxes	993,265	1,020,679	1,020,679	1,016,086	1,023,019
2013B Ref. G.O. Bonds - Current Taxes	2,860,291	2,896,134	2,896,134	2,883,101	2,334,180
2013 C.O. Bonds - Current Taxes	683,317	695,471	695,471	692,341	688,967
2014 C.O. Bonds - Current Taxes	400,296	402,857	402,857	401,044	399,947
2015 Ref. G.O. Bonds - Current Taxes	938,109	1,517,169	1,517,169	1,510,342	1,510,703
2015 C.O. Bonds - Current Taxes	165,467	169,356	169,356	168,594	168,577
2017 Ref G.O. Bonds - Current Taxes	-	1,764,509	1,764,509	1,756,569	2,152,561
2019 C.O. Bonds - Current Taxes	-	-	-	-	139,893
Delinquent Taxes	103,735	120,000	120,000	110,000	110,000
IRS Proceeds - BBB's	166,513	-	-	-	-
Transfer from Construction Fund	1,266,392	1,252,026	1,252,026	1,228,858	3,226,463
Sales Tax Development Corporation	-	-	-	-	-
Bond Proceeds - Escrow	21,880,000	-	-	-	-
Bond Proceeds - Premium	3,261,804	-	-	-	-
Interest Income	101,203	25,000	-	100,000	100,000
Total Revenues:	\$ 36,065,100	\$ 10,683,145	\$ 10,658,145	\$ 10,683,189	\$ 12,670,030

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) The proposed debt service tax rate is \$0.2498, a decrease of \$0.0129 from last year's tax rate.
- 2) Intrest income increased by \$75K, due to current trends.
- 3) The City will receive a TxDOT Pass-Through Toll Agreement payment, a net effect of \$3.2M.

Revenues by Category





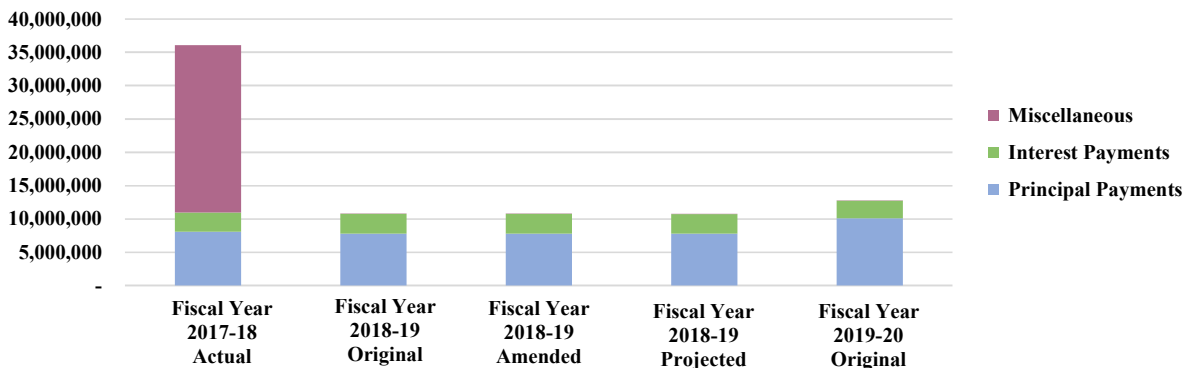
**DEBT SERVICE FUND:
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Bond Payments					
2007 C.O. Bonds - Principal	\$ 555,000	\$ -	\$ -	\$ -	\$ -
2007 C.O. Bonds - Interest	22,200	-	-	-	-
2010 Ref. G.O. Bonds - Principal	30,000	30,000	30,000	30,000	30,000
2010 Ref. G.O. Bonds - Interest	148,100	147,200	147,200	147,200	146,300
2011 TxDOT C.O. Bonds - Principal	1,080,000	1,070,000	1,070,000	1,070,000	3,155,000
2011 TxDOT C.O. Bonds - Interest	186,092	182,026	182,026	158,858	71,463
2012 Ref. G.O. Bonds - Principal	350,000	360,000	360,000	360,000	370,000
2012 Ref. G.O. Bonds - Interest	45,838	38,838	38,838	38,838	31,638
2012 C.O. Bonds - Principal	165,000	165,000	165,000	165,000	170,000
2012 C.O. Bonds - Interest	101,625	96,676	96,676	96,676	91,726
2013A Ref. G.O. Bonds - Principal	800,000	825,000	825,000	825,000	860,000
2013A Ref. G.O. Bonds - Interest	233,800	217,800	217,800	217,800	193,050
2013B Ref.G.O. Bonds - Principal	2,570,000	2,655,000	2,655,000	2,655,000	2,205,000
2013B Ref.G.O. Bonds - Interest	406,700	303,900	303,900	303,900	197,700
2013 C.O. Bonds - Principal	355,000	365,000	365,000	365,000	375,000
2013 C.O. Bonds - Interest	356,194	345,544	345,544	345,544	334,192
2014 C.O. Bonds - Principal	245,000	245,000	245,000	245,000	250,000
2014 C.O. Bonds - Interest	171,488	166,588	166,588	166,588	161,688
2015 Ref. G.O. Bonds - Principal	530,000	1,125,000	1,125,000	1,125,000	1,175,000
2015 Ref. G.O. Bonds - Interest	446,250	425,050	425,050	425,050	380,050
2015 C.O. Bonds - Principal	85,000	90,000	90,000	90,000	95,000
2015 C.O. Bonds - Interest	87,275	83,026	83,026	83,026	78,526
2017 Ref. G.O. Bonds - Principal	1,305,000	840,000	840,000	840,000	1,295,000
2017 Ref. G.O. Bonds - Interest	648,211	962,750	962,750	962,750	920,750
2019 Ref. G.O. Bonds - Principal	-	-	-	-	75,000
2019 Ref. G.O. Bonds - Interest	-	-	-	-	69,000
Miscellaneous					
Agent Fees	5,100	5,500	5,500	4,800	5,500
Issue Cost	273,290	-	-	-	-
Arbitrage Rebate	8,050	5,500	5,500	5,500	5,500
Payment to Escrow	24,863,501	-	-	-	-
Total Expenditures:	\$ 36,073,712	\$ 10,750,398	\$ 10,750,398	\$ 10,726,530	\$ 12,742,083

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Debt Service Payment Budget consists of \$10M in principal payments and \$2.6M in interest payments; this is an increase of \$2M mainly due to refunding C.O. Bond Series 2019B.
- 2) The TxDOT Overpass Bonds debt service payments in the amount of \$3.2M will be funded with the proceeds from the TxDOT Tollway Reimbursement Program and Victoria County overpass contractual payments.

Expenditures by Category





Capital Projects 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.



**COMBINED CAPITAL PROJECTS FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Reserved for Capital Improvement Program	\$ 927,736	\$ 3,390,107	\$ 3,390,107	\$ 10,703,812
Unreserved Fund Balance	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 927,736	\$ 3,390,107	\$ 3,390,107	\$ 10,703,812
REVENUES:				
Transfer from General Fund	\$ 3,250,000	\$ 2,785,288	\$ 2,785,288	\$ 3,762,100
Transfer from Fund 3037	-	5,000	5,000	-
Transfer from Fund 3036	-	351,520	351,520	-
Federal Hwy. Grant Reimbursement	-	-	-	316,368
TML Insurance Proceeds	-	97,231	97,231	-
2019 Certificates of Obligation Bond	-	-	-	2,000,000
Transfer from Sales Tax Corporation	7,617,155	18,390,201	18,390,201	6,666,238
TxDOT Overpass Reimbursement	1,611,930	11,128,902	11,128,902	-
County of Victoria - TxDOT Overpass	292,182	292,182	292,182	292,182
Interest Income	23,000	88,844	88,844	275,000
Total Revenues	\$ 12,794,267	\$ 33,139,168	\$ 33,139,168	\$ 13,311,888
TOTAL FUNDS AVAILABLE	\$ 13,722,003	\$ 36,529,274	\$ 36,529,274	\$ 24,015,701
EXPENDITURES				
Construction Fund - 3035	\$ -	\$ 118,219	\$ 118,219	\$ -
Construction Fund - 3036	1,410,026	1,738,378	1,738,378	4,384,463
Construction Fund - 3037	10,867,155	23,968,864	23,968,864	12,428,338
Total Expenditures	\$ 12,277,181	\$ 25,825,462	\$ 25,825,462	\$ 16,812,801
ENDING WORKING CAPITAL				
Reserved for Capital Improvement Program	\$ 1,444,822	\$ 10,703,812	\$ 10,703,812	\$ 7,202,900
Unreserved Fund Balance	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 1,444,822	\$ 10,703,812	\$ 10,703,812	\$ 7,202,900

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Capital Projects Fund, as with all governmental funds, the measure used to identify those assets available for allocation in the budget process is undesignated fund balance, which is fund balance net of encumbrances and not otherwise designated
- 3) All revenues and expenditures accounted for in this fund are financed through the sale of general obligation bonds or certificates of obligation.
- 4) Encumbrances are shown as a reservation of fund balance
- 5) Unencumbered funds are shown as a designation of fund balance, since they are committed to specific projects that are to be let in the future.
- 6) Additional information may be found in the Capital Improvement Program section of this document



**CAPITAL CONSTRUCTION FUND - 3035:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Reserved for Fund Balance	\$ 38,460	\$ 15,913	\$ 15,913	\$ -
Unreserved Fund Balance	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 38,460	\$ 15,913	\$ 15,913	\$ -
REVENUES:				
TML Insurance Proceeds	\$ -	\$ 97,231	\$ 97,231	\$ -
Transfer from Fund 3037	-	5,000	5,000	-
Interest Income	-	76	76	-
Total Revenues	\$ -	\$ 102,307	\$ 102,307	\$ -
TOTAL FUNDS AVAILABLE	\$ 38,460	\$ 118,219	\$ 118,219	\$ -
EXPENDITURES				
Playground Equipment	\$ -	\$ 102,231	\$ 102,231	\$ -
Transfer to Trust & Agency - Ethel Lee	-	15,913	15,913	-
Transfer to General Fund	-	76	76	-
Total Expenditures	\$ -	\$ 118,219	\$ 118,219	\$ -
ENDING WORKING CAPITAL				
Reserved for Capital Improvement Program	\$ 38,460	\$ -	\$ -	\$ -
Unreserved Fund Balance	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 38,460	\$ -	\$ -	\$ -

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Capital Projects Fund, as with all governmental funds, the measure used to identify those assets available for allocation in the budget process is undesignated fund balance, which is fund balance net of encumbrances and not otherwise designated
- 3) All revenues and expenditures accounted for in this fund are financed through the sale of general obligation bonds or certificates of obligation.
- 4) Encumbrances are shown as a reservation of fund balance
- 5) Unencumbered funds are shown as a designation of fund balance, since they are committed to specific projects that are to be let in the future.



**CAPITAL CONSTRUCTION FUND - 3036:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Reserved for Fund Balance	\$ 873,553	\$ 887,944	\$ 887,944	\$ 10,608,832
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 873,553	\$ 887,944	\$ 887,944	\$ 10,608,832
REVENUES:				
County of Victoria - TxDOT Overpass	\$ 292,182	\$ 292,182	\$ 292,182	\$ 292,182
TxDOT Overpass Reimbursement	1,611,930	11,128,902	11,128,902	-
Federal Hwy Grant Reimbursement - Traffic Signal	-	-	-	316,368
Interest	8,000	38,183	38,183	200,000
Total Revenues	\$ 1,912,112	\$ 11,459,266	\$ 11,459,266	\$ 808,550
TOTAL FUNDS AVAILABLE	\$ 2,785,665	\$ 12,347,211	\$ 12,347,211	\$ 11,417,383
EXPENDITURES				
OPEB Trust Project	\$ 158,000	\$ 158,000	\$ 158,000	\$ 158,000
Transfer to Debt Service Fund	1,252,026	1,228,858	1,228,858	3,226,463
Transfer to Health Fund	-	-	-	1,000,000
Transfer to Fund 3037 - Traffic Signal	-	351,520	351,520	-
Total Expenditures	\$ 1,410,026	\$ 1,738,378	\$ 1,738,378	\$ 4,384,463
ENDING WORKING CAPITAL				
Reserved for Fund Balance	\$ 1,375,639	\$ 10,608,832	\$ 10,608,832	\$ 7,032,920
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 1,375,639	\$ 10,608,832	\$ 10,608,832	\$ 7,032,920

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Capital Projects Fund, as with all governmental funds, the measure used to identify those assets available for allocation in the budget process is undesignated fund balance, which is fund balance net of encumbrances and not otherwise designated
- 3) All revenues and expenditures accounted for in this fund are financed through the sale of general obligation bonds or certificates of obligation.
- 4) Encumbrances are shown as a reservation of fund balance
- 5) Unencumbered funds are shown as a designation of fund balance, since they are committed to specific projects that are to be let in the future.



CAPITAL CONSTRUCTION FUND - 3037
PRO FORMA

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Reserved for Capital Improvement Program	\$ 15,723	\$ 2,486,250	\$ 2,486,250	\$ 94,980
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 15,723	\$ 2,486,250	\$ 2,486,250	\$ 94,980
REVENUES:				
Transfer from General Fund	\$ 3,250,000	\$ 2,785,288	\$ 2,785,288	\$ 3,762,100
2019 Certificate of Obligation Bond	-	-	-	2,000,000
Transfer from Sales Tax Development Corporation	7,617,155	18,390,201	18,390,201	6,666,238
Transfer from Fund 3036 - Traffic Signal	-	351,520	351,520	-
Interest Income	15,000	50,585	50,585	75,000
Total Revenues	\$ 10,882,155	\$ 21,577,594	\$ 21,577,594	\$ 12,503,338
TOTAL FUNDS AVAILABLE	\$ 10,897,878	\$ 24,063,844	\$ 24,063,844	\$ 12,598,318
EXPENDITURES				
Land - Public Safety Project	\$ -	\$ 727,034	\$ 727,034	\$ -
FY 2016 Placedo Benavides Street Project	-	9,922,825	9,922,825	-
FY 2018 Crestwood Drive (Ben J. to Laurent) Project	-	4,136,157	4,136,157	-
FY 2018 Seal Coat Program	-	154,769	154,769	-
FY 2018 Residential Street Program - North Heights	-	1,554,041	1,554,041	-
FY 2019 Seal Coat Program	2,200,000	1,735,288	1,735,288	-
FY 2019 Residential Street Program	2,911,103	1,050,000	1,050,000	-
FY 2019 Juan Linn (Ben J. to Ben W.) Street Program	505,782	391,769	391,769	-
FY 2019 Crestwood Drive (Navarro to Laurent)	3,701,270	3,701,270	3,701,270	-
FY 2019 TxDOT Curb Ramp Sidewalk Project	441,000	239,192	239,192	-
FY 2019 North Street Ph I (700 Main RR to Navarro)	1,108,000	-	-	-
FY 2019 Traffic Signal Project - Federal Hwy.	-	351,520	351,520	-
FY 2019 Transfer to Fund 3035 - Playground Equip.	-	5,000	5,000	-
FY 2020 Seal Coat Program	-	-	-	1,301,181
FY 2020 Residential Street Program	-	-	-	4,460,919
FY 2020 Vine Street (Mockingbird Ln. to Red River) Project	-	-	-	1,384,785
FY 2020 Crestwood Dr. (Main St. to Navarro) Project	-	-	-	3,420,350
FY 2020 Downtown Business District Overlay Project	-	-	-	1,861,103
Total Expenditures	\$ 10,867,155	\$ 23,968,864	\$ 23,968,864	\$ 12,428,338
ENDING WORKING CAPITAL				
Reserved for Capital Improvement Program	\$ 30,723	\$ 94,980	\$ 94,980	\$ 169,980
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 30,723	\$ 94,980	\$ 94,980	\$ 169,980

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Capital Projects Fund, as with all governmental funds, the measure used to identify those assets available for allocation in the budget process is undesignated fund balance, which is fund balance net of encumbrances and not otherwise designated
- 3) All revenues and expenditures accounted for in this fund are financed through the sale of general obligation bonds or certificates of obligation.
- 4) Encumbrances are shown as a reservation of fund balance
- 5) Unencumbered funds are shown as a designation of fund balance, since they are committed to specific projects that are to be let in the future.



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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 and Wastewater Fund

The Water and 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
Construction**



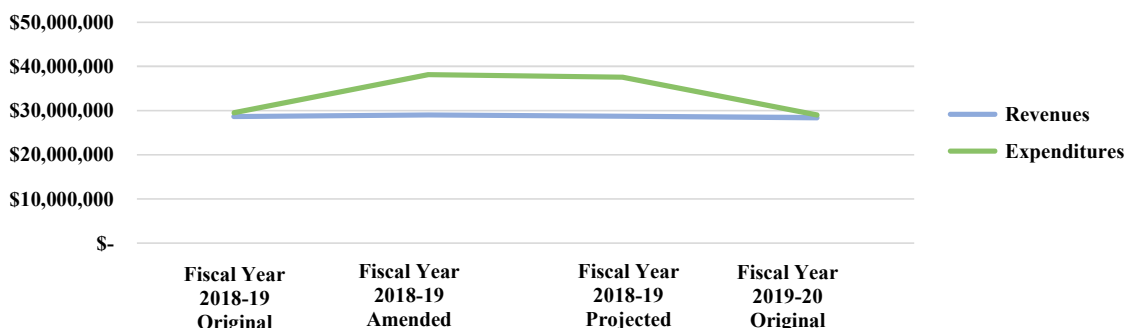
**WATER & WASTEWATER FUND:
COMBINED
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 10,615,654	\$ 11,784,038	\$ 11,784,038	\$ 9,185,330
Designated Working Capital	-	2,330,927	2,330,927	-
Reserved Working Capital	48,815	4,009,988	4,009,988	80,094
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 10,664,469	\$ 18,124,953	\$ 18,124,953	\$ 9,265,423
REVENUES:				
Operating Fund - Charges for Services:				
Water Department	\$ 14,043,000	\$ 14,043,000	\$ 13,739,174	\$ 14,043,000
Wastewater Department	12,625,500	12,625,500	12,506,409	12,590,500
Miscellaneous - Operating	332,500	332,500	456,956	347,972
Construction Fund	1,628,000	1,987,385	1,987,385	1,401,500
Total Revenues	\$ 28,629,000	\$ 28,988,385	\$ 28,689,925	\$ 28,382,972
TOTAL FUNDS AVAILABLE	\$ 39,293,469	\$ 47,113,338	\$ 46,814,878	\$ 37,648,395
EXPENDITURES				
Operating Fund:				
UBO Department Appropriations	\$ 913,930	\$ 988,545	\$ 988,165	\$ 911,296
Water Department Appropriations	3,927,003	5,843,244	5,779,635	4,178,929
Water Plant Appropriations	3,819,048	4,586,719	4,400,302	3,828,774
Wastewater Department Appropriations	3,517,735	4,222,741	4,004,720	3,017,107
Wastewater Treatment Plant Appropriations	2,559,429	3,311,506	3,251,910	2,863,860
Pre-Treatment Department Appropriations	607,847	745,424	687,907	618,987
Environmental Department Appropriations	105,648	111,648	108,058	98,648
Non-Departmental Appropriations	3,131,833	3,131,833	3,145,333	2,833,571
Debt Service Fund Appropriations	9,263,715	9,263,715	9,266,145	9,244,219
Construction Fund Appropriations	1,620,000	5,917,279	5,917,279	1,400,000
Total Expenditures	\$ 29,466,188	\$ 38,122,654	\$ 37,549,454	\$ 28,995,391
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 9,770,466	\$ 8,910,591	\$ 9,185,330	\$ 8,571,411
Designated Working Capital	-	-	-	-
Reserved Working Capital	56,815	80,094	80,094	81,594
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 9,827,281	\$ 8,990,685	\$ 9,265,423	\$ 8,653,004

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Water & Wastewater Fund, as with all 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.
- 3) For the purpose used herein, encumbrances are shown as a reservation of working capital.
- 4) The discrepancy between Revenues and Expenditures will be funded by the Fund Balance.

Revenues vs. Expenditures



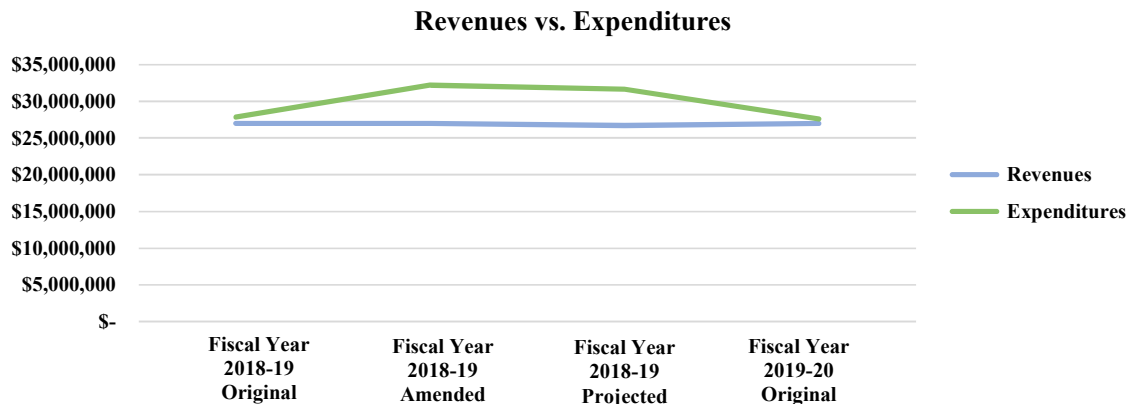


**WATER & WASTEWATER FUND:
OPERATING FUND
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 10,615,654	\$ 11,784,038	\$ 11,784,038	\$ 9,185,330
Designated Working Capital	-	2,330,927	2,330,927	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 10,615,654	\$ 14,114,965	\$ 14,114,965	\$ 9,185,330
REVENUES:				
Operating Fund - Charges for Services:				
Water Department	\$ 14,043,000	\$ 14,043,000	\$ 13,739,174	\$ 14,043,000
Wastewater Department	12,625,500	12,625,500	12,506,409	12,590,500
Miscellaneous - Operating	332,500	332,500	456,956	347,972
Total Revenues	\$ 27,001,000	\$ 27,001,000	\$ 26,702,539	\$ 26,981,472
TOTAL FUNDS AVAILABLE	\$ 37,616,654	\$ 41,115,965	\$ 40,817,505	\$ 36,166,802
EXPENDITURES				
Operating Fund:				
UBO Department Appropriations	\$ 913,930	\$ 988,545	\$ 988,165	\$ 911,296
Water Department Appropriations	3,927,003	5,843,244	5,779,635	4,178,929
Water Plant Appropriations	3,819,048	4,586,719	4,400,302	3,828,774
Wastewater Department Appropriations	3,517,735	4,222,741	4,004,720	3,017,107
Wastewater Treatment Plant Appropriations	2,559,429	3,311,506	3,251,910	2,863,860
Pre-Treatment Department Appropriations	607,847	745,424	687,907	618,987
Environmental Department Appropriations	105,648	111,648	108,058	98,648
Non-Departmental Appropriations	3,131,833	3,131,833	3,145,333	2,833,571
Transfer to Debt Service Fund	9,263,715	9,263,715	9,266,145	9,244,219
Total Expenditures	\$ 27,846,188	\$ 32,205,374	\$ 31,632,175	\$ 27,595,391
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 9,770,466	\$ 8,910,591	\$ 9,185,330	\$ 8,571,411
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 9,770,466	\$ 8,910,591	\$ 9,185,330	\$ 8,571,411

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Water & Wastewater Fund, as with all 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.
- 3) For the purpose used herein, encumbrances are shown as a reservation of working capital.
- 4) The discrepancy between Revenues and Expenditures will be funded by the Fund Balance.





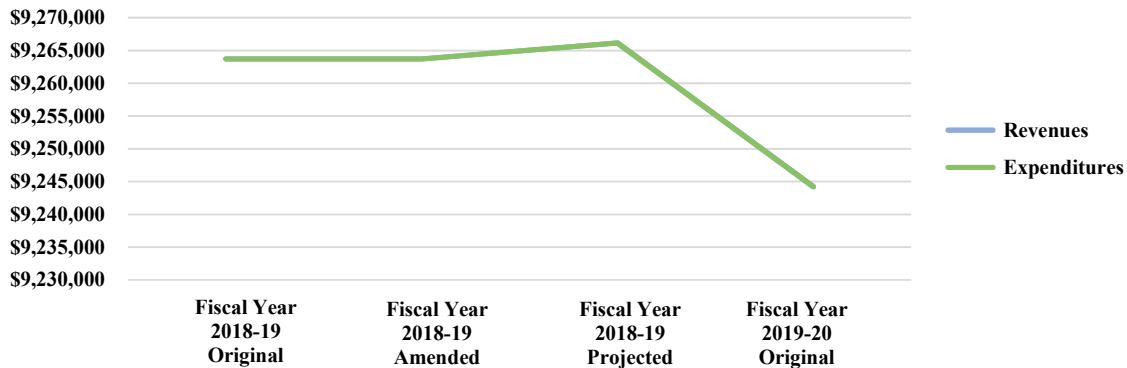
**WATER & WASTEWATER FUND:
DEBT SERVICE
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ -	\$ -	\$ -	\$ -
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ -	\$ -	\$ -	\$ -
REVENUES:				
Transfer from Operating Fund	\$ 9,263,715	\$ 9,263,715	\$ 9,266,145	\$ 9,244,219
Total Revenues	\$ 9,263,715	\$ 9,263,715	\$ 9,266,145	\$ 9,244,219
TOTAL FUNDS AVAILABLE	\$ 9,263,715	\$ 9,263,715	\$ 9,266,145	\$ 9,244,219
EXPENDITURES				
Operating Fund:				
Principal Payment	\$ 7,155,000	\$ 7,155,000	\$ 7,155,000	\$ 7,425,000
Interest Expense	2,098,990	2,098,990	2,098,990	1,809,494
Agent Fees	4,000	4,000	4,800	4,000
Issue Cost	-	-	-	-
Arbitrage	5,725	5,725	7,355	5,725
Refunding Bond Payment	-	-	-	-
Total Expenditures	\$ 9,263,715	\$ 9,263,715	\$ 9,266,145	\$ 9,244,219
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ -	\$ -	\$ -	\$ -
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ -	\$ -	\$ -	\$ -

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.)
- 2) For the Water and Wastewater Fund, as with all 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.
- 3) All funds of the Revenue Bond Sinking Account are shown as a reservation of working capital, since they are legally restricted as to usage.
- 4) Each year the operating account transfers to this account an amount equal to the annual principal, interest and agent fees.
- 5) Payment to the paying agent bank is made from this account.

Revenues vs. Expenditures



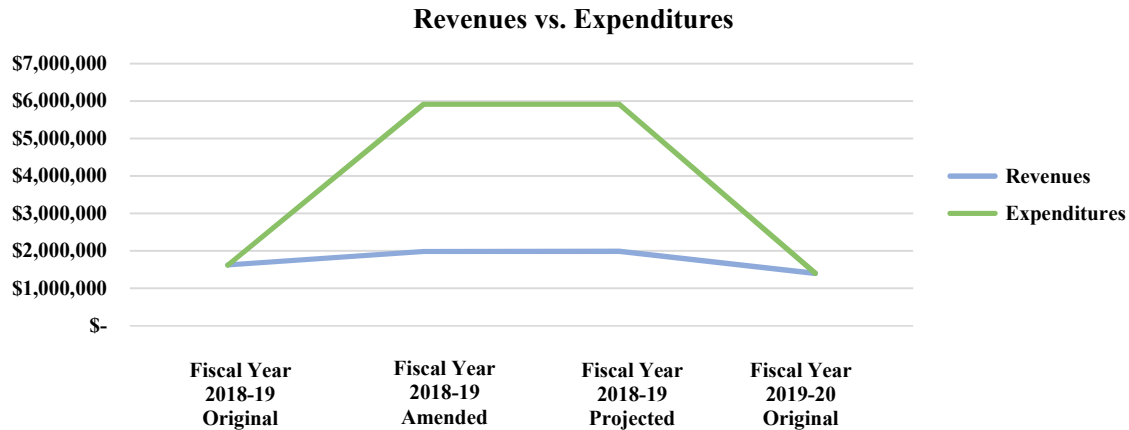


**WATER & WASTEWATER FUND:
COMBINED CAPITAL PROJECTS
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Reserved Working Capital	\$ 48,815	\$ 4,009,988	\$ 4,009,988	\$ 80,094
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 48,815	\$ 4,009,988	\$ 4,009,988	\$ 80,094
REVENUES:				
Sales Tax Development Corporation	\$ 1,620,000	\$ 1,619,700	\$ 1,619,700	\$ 200,000
Transfer from Water/Wastewater Fund	-	265,524	265,524	1,200,000
TWDB ASR Grant Proceeds	-	63,914	63,914	-
VCGCD ASR Grant Proceeds	-	-	-	-
Interest Income	8,000	38,248	38,248	1,500
Total Revenues	\$ 1,628,000	\$ 1,987,385	\$ 1,987,386	\$ 1,401,500
TOTAL FUNDS AVAILABLE	\$ 1,676,815	\$ 5,997,373	\$ 5,997,373	\$ 1,481,594
EXPENDITURES				
Capital Improvement Project Fund 3044	\$ -	\$ 457,426	\$ 457,426	\$ 200,000
Capital Improvement Project Fund 3046	1,620,000	5,459,854	5,459,854	1,200,000
Total Expenditures	\$ 1,620,000	\$ 5,917,279	\$ 5,917,279	\$ 1,400,000
ENDING WORKING CAPITAL				
Reserved Working Capital	\$ 56,815	\$ 80,094	\$ 80,094	\$ 81,594
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 56,815	\$ 80,094	\$ 80,094	\$ 81,594

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Water and Wastewater Fund, as with all 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.
- 3) For the purposes used herein, encumbrances are shown as a reservation of working capital.
- 4) The discrepancy between Revenues and Expenditures will be funded by the Fund Balance.



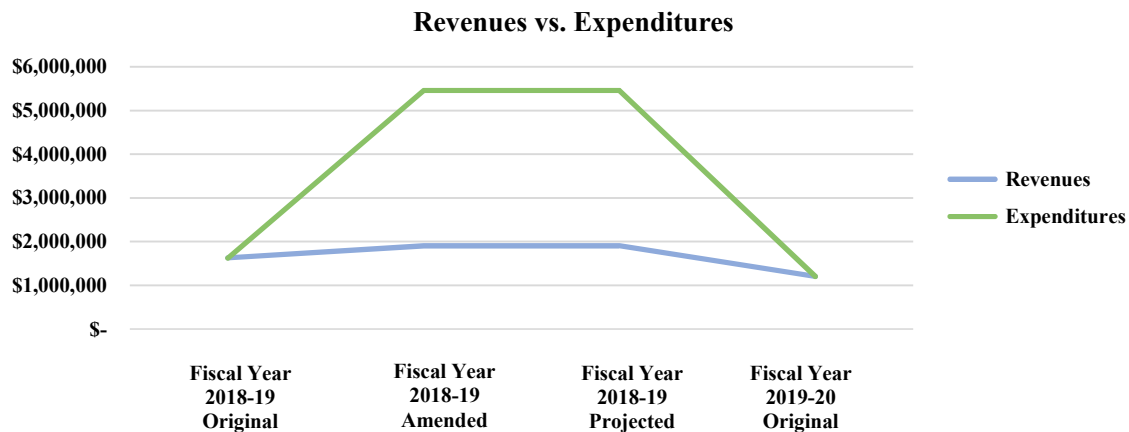


**WATER & WASTEWATER FUND:
CAPITAL PROJECT FUND 3046
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Reserved Capital Improvement Projects	\$ 44,123	\$ 3,635,506	\$ 3,635,506	\$ 80,094
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 44,123	\$ 3,635,506	\$ 3,635,506	\$ 80,094
REVENUES:				
Sales Tax Development Corporation	\$ 1,620,000	\$ 1,619,700	\$ 1,619,700	\$ -
Transfer from Water / Wastewater Fund	-	251,770	251,770	1,200,000
Interest Income	8,000	32,971	32,971	1,500
Total Revenues	\$ 1,628,000	\$ 1,904,441	\$ 1,904,441	\$ 1,201,500
TOTAL FUNDS AVAILABLE	\$ 1,672,123	\$ 5,539,947	\$ 5,539,947	\$ 1,281,594
EXPENDITURES				
Wastewater Treatment Plant Dewatering Project	\$ -	\$ 1,417,038	\$ 1,417,038	\$ -
Downtown Utility #4, #5, #6 Ph IV Project	-	2,171,046	2,171,046	-
Navarro Median Utility Improvement Project	750,000	993,270	993,270	-
Water Tower #6 Rehab Project	870,000	878,500	878,500	-
North Heights Ph VII Utility Improvement Project	-	-	-	-
Navarro Median Utility Improvement Project	-	-	-	1,200,000
Total Expenditures	\$ 1,620,000	\$ 5,459,854	\$ 5,459,854	\$ 1,200,000
ENDING WORKING CAPITAL				
Reserved Capital Improvement Projects	\$ 52,123	\$ 80,094	\$ 80,094	\$ 81,594
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 52,123	\$ 80,094	\$ 80,094	\$ 81,594

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Water and Wastewater Fund, as with all 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.
- 3) For the purposes used herein, encumbrances are shown as a reservation of working capital.
- 4) The discrepancy between Revenues and Expenditures will be funded by the Fund Balance.



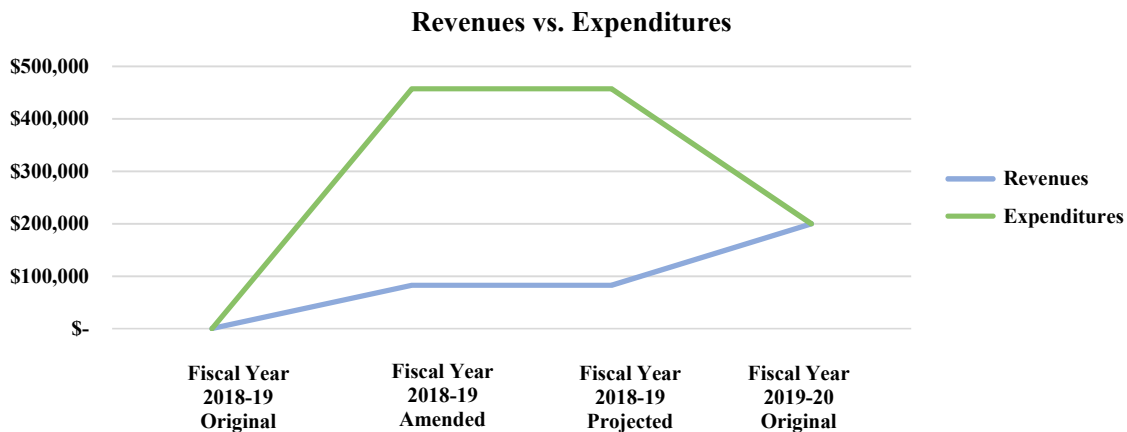


**WATER & WASTEWATER FUND:
TWDB BONDS FUND 3044
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Reserved Working Capital	\$ 4,692	\$ 374,481	\$ 374,481	\$ -
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 4,692	\$ 374,481	\$ 374,481	\$ -
REVENUES:				
Transfer from Water/Wastewater Fund - In Kind	\$ -	\$ 13,754	\$ 13,754	\$ -
Sales Tax Development Corporation	-	-	-	200,000
TWDB ASR Grant Proceeds	-	63,914	63,914	-
VCGCD ASR Grant Proceeds	-	-	-	-
Interest Income	-	5,277	5,277	-
Total Revenues	\$ -	\$ 82,945	\$ 82,945	\$ 200,000
TOTAL FUNDS AVAILABLE	\$ 4,692	\$ 457,426	\$ 457,426	\$ 200,000
EXPENDITURES				
Aquifer Storage & Recovery Project - Eng.	\$ -	\$ 3,406	\$ 3,406	\$ -
Aquifer Storage & Recovery Project - Const.	-	242,404	242,404	-
Aquifer Storage & Recovery Ph III Proj - Design	-	-	-	200,000
Transfer to Water/Wastewater Fund	-	211,616	211,616	-
Total Expenditures	\$ -	\$ 457,426	\$ 457,426	\$ 200,000
ENDING WORKING CAPITAL				
Reserved Working Capital	\$ 4,692	\$ -	\$ -	\$ -
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 4,692	\$ -	\$ -	\$ -

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Water and Wastewater Fund, as with all 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.
- 3) For the purposes used herein, encumbrances are shown as a reservation of working capital.





**WATER & WASTEWATER FUND:
DEBT COVERAGE RATIO**

	Fiscal Year 2017-18 Audited Actual	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Total Revenues From Operating Fund	\$ 26,449,655	\$ 27,001,000	\$ 27,001,000	\$ 26,702,539	\$ 26,981,472
Total Operating Expenses From Operating Fund	16,978,968	18,582,473	22,941,659	22,366,030	18,351,172
Less:					
Capital Outlays	2,001,957	3,349,215	7,144,832	6,887,898	3,245,474
Transfers to Other Funds	3,928,700	2,958,234	3,223,758	3,223,758	2,638,900
Adjusted Operating Expenses From Operating Fund	11,048,312	12,275,024	12,573,069	12,254,374	12,466,798
Net Revenues Available For Debt Service	15,401,343	14,725,976	14,427,931	14,448,166	14,514,674
Annual Debt Service	\$ 9,251,072	\$ 9,253,990	\$ 9,253,990	\$ 9,253,990	\$ 9,234,494
Average Annual Debt Service	\$ 4,431,709	\$ 4,148,217	\$ 4,148,217	\$ 4,148,217	\$ 3,829,106
Max Annual Debt Service	\$ 9,253,991	\$ 9,253,991	\$ 9,253,991	\$ 9,253,991	\$ 9,234,495
Debt Coverage Ratio - Annual Debt Service	1.665	1.591	1.559	1.561	1.572
Debt Coverage Ratio - Average Annual Debt Service	3.475	3.550	3.478	3.483	3.791
Debt Coverage Ratio - Max Annual Debt Service	1.664	1.591	1.559	1.561	1.572

Notes:

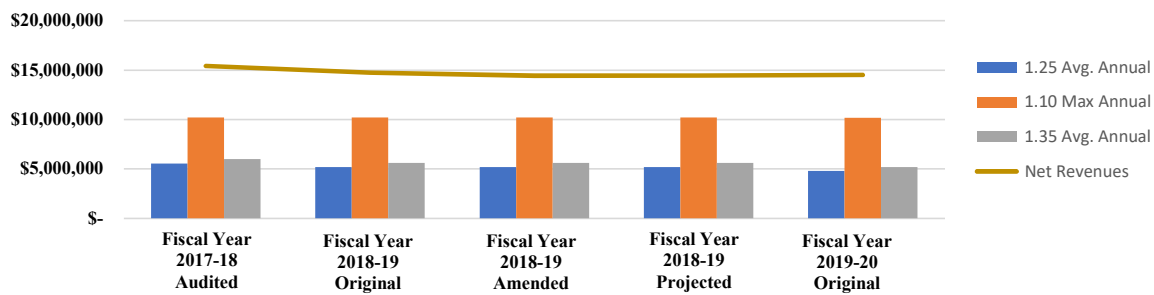
Operations - the greater of Tech. Default Test:

(a) Min. 1.25 times the Average Annual Debt Coverage Ratio	\$ 5,539,636	\$ 5,185,271	\$ 5,185,271	\$ 5,185,271	\$ 4,786,383
(b) Min. 1.10 times the Max Annual Debt Coverage Ratio	\$ 10,179,390	\$ 10,179,390	\$ 10,179,390	\$ 10,179,390	\$ 10,157,944

Operations Fund - Reserve Fund Test:

(a) Min. 1.35 times the Average Annual Debt Coverage Ratio	\$ 5,982,807	\$ 5,600,093	\$ 5,600,093	\$ 5,600,093	\$ 5,169,293

Revenues vs. Expenditures





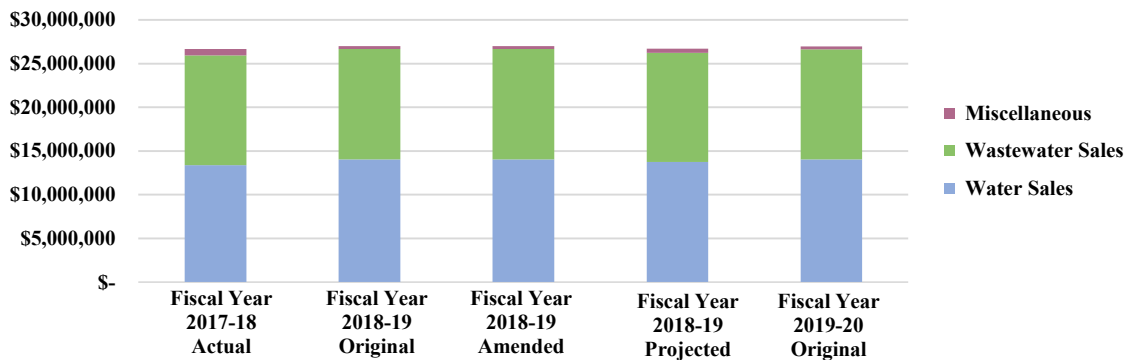
**WATER & WASTEWATER FUND:
REVENUES**

	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Water Sales	\$ 13,138,264	\$ 13,838,000	\$ 13,838,000	\$ 13,542,174	\$ 13,838,000
Water Applications	130,775	125,000	125,000	117,000	125,000
Turn On Charges	96,914	80,000	80,000	80,000	80,000
Sewer Sales	11,997,272	12,038,000	12,038,000	11,975,909	12,038,000
Sewer Applications	36,705	36,500	36,500	36,500	36,500
Unbilled Industrial Surcharges	471,344	485,000	485,000	428,000	450,000
Hauler Fees	59,246	66,000	66,000	66,000	66,000
Interest Income From Operating Fund	138,183	85,000	85,000	180,000	180,000
Other Miscellaneous Revenues	10,832	10,000	10,000	13,719	10,000
Returned Check Fees	-	500	500	-	150
Salvage and Material Sales	121,894	46,000	46,000	51,622	135,000
Sale of Public Buildings & Land	248,225	-	-	-	-
Proceeds from Bond Refunding	241,375	-	-	-	-
Transfers from Construction Fund - 3044	-	191,000	191,000	211,616	-
Transfer from Workers' Comp. Fund	-	-	-	-	22,822
Total Revenues:	\$ 26,691,030	\$ 27,001,000	\$ 27,001,000	\$ 26,702,539	\$ 26,981,472
One-time Revenues:					
Water Sales	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater Sales	-	-	-	-	-
Miscellaneous	248,225	236,000	236,000	328,945	157,822
Total One-time Revenues:	\$ 248,225	\$ 236,000	\$ 236,000	\$ 328,945	\$ 157,822
One-time Revenues as % of Department:	0.93%	0.87%	0.87%	1.23%	0.58%
Total Recurring Revenues:	\$ 26,442,805	\$ 26,765,000	\$ 26,765,000	\$ 26,373,594	\$ 26,823,650

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) The net decrease in Unbilled Industrial Surcharges of \$35K due to current trend.
- 2) The net increase in interest income from operating fund of \$95K due to current trend.
- 3) Salvage and Material Sales increased by \$89K.

Revenues by Category





**WATER & WASTEWATER FUND:
EXPENDITURES
BY CLASSIFICATION**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 5,719,788	\$ 5,899,184	\$ 5,892,184	\$ 5,716,603	\$ 5,849,191
Materials & Supplies	440,900	531,378	497,886	457,371	517,453
Chemical Supplies	910,534	947,811	993,438	990,438	982,958
Building Maintenance	11,216	15,983	17,228	16,228	17,383
Equipment Maintenance	469,215	727,029	734,448	712,324	679,803
Street & Roadway Maintenance	-	15,000	15,000	15,000	15,300
Other Maintenance	57,657	68,000	8,000	3,000	68,000
Water Mains & Hydrants Maintenance	224,615	374,400	431,365	429,365	374,400
Sewer Mains Maintenance	118,906	214,400	331,844	317,458	214,400
Meter Box Maintenance	72,582	129,700	140,708	135,708	129,700
Lift Station Maintenance	39,824	53,608	40,068	40,068	69,608
Other Structure Maintenance	113	1,500	1,500	500	1,500
Professional Services	553,464	541,300	679,388	655,115	685,395
Street Sweeping Program	158,844	382,600	505,836	505,836	382,600
Education & Professional Development	53,777	74,279	75,139	70,139	93,174
Subscriptions & Memberships	19,186	27,247	27,247	24,747	27,137
Communication Expenditures	19,564	19,620	19,620	20,445	19,620
Electricity & Heating	1,142,503	1,073,900	1,073,900	1,038,300	1,142,700
Internal Service Charges	819,815	1,498,633	1,270,633	1,265,351	1,203,491
Insurance	78,086	81,184	81,184	81,184	90,756
Advertising Expenditures	167	2,050	2,090	2,090	2,050
Commercial Equipment Rental	12,846	122,790	18,970	16,820	123,790
Employee & Public Relations	3,552	4,200	5,555	4,005	4,200
700 Main Rental	36,497	36,497	36,497	36,497	36,497
Contract Labor	7,737	13,500	24,110	19,150	13,500
Sludge Disposal Fee	171,791	165,000	165,000	172,500	175,000
Bank Charge	7,270	-	-	11,500	11,500
Processing Payment Fee	13,314	9,400	9,400	16,800	17,000
MSB Contract Fee	13,938	15,000	17,000	17,000	15,000
Refunds	14,360	15,000	15,000	15,000	15,000
Transfer to General Fund	2,594,900	2,594,900	2,594,900	2,594,900	2,594,900
Transfer to Construction Fund	1,303,800	-	265,524	265,524	-
Transfer to Health Fund	30,000	363,334	363,334	363,334	44,000
Principal Payment	6,885,000	7,155,000	7,155,000	7,155,000	7,425,000
Interest Expense Payment	2,366,072	2,098,990	2,098,990	2,098,990	1,809,494
Agent Fees	4,000	4,000	4,000	4,800	4,000
Issue Cost	238,153	-	-	-	-
Arbitrage Rebate	5,725	5,725	5,725	7,355	5,725
Capital Outlay - Building Improvements	-	-	-	-	33,550
Capital Outlay - Other Structure	773,067	702,000	1,507,912	1,322,204	685,000
Capital Outlay - Water Mains	534,770	800,000	2,508,201	2,503,202	800,000
Capital Outlay - Wastewater Mains	200,785	900,000	1,596,208	1,556,859	900,000
Capital Outlay - Other Equipment	21,198	15,600	90,103	90,103	21,000
Capital Outlay - Computer Hardware	34,904	48,400	74,766	74,766	14,800
Capital Outlay - Computer Software	90,352	-	559,018	559,018	-
Capital Outlay - Machinery & Equipment	203,132	98,046	251,455	229,578	279,816
Total Expenditures:	\$ 26,477,919	\$ 27,846,188	\$ 32,205,374	\$ 31,632,175	\$ 27,595,391



**WATER & WASTEWATER FUND:
EXPENDITURES
BY COST CENTER**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
UBO Department Budget	\$ 897,147	\$ 913,930	\$ 988,545	\$ 988,165	\$ 911,296
Water Department Budget	3,391,797	3,927,003	5,843,244	5,779,635	4,178,929
Water Plant Department Budget	3,899,537	3,819,048	4,586,719	4,400,302	3,828,774
Wastewater Department Budget	1,986,920	3,517,735	4,222,741	4,004,720	3,017,107
Wastewater Treatment Plant Budget	3,563,781	2,559,429	3,311,506	3,251,909	2,863,860
Pre-Treatment Department Budget	376,784	607,847	745,424	687,907	618,987
Environmental Department Budget	86,528	105,648	111,648	108,058	98,648
Non-Departmental Budget	2,776,475	3,131,833	3,131,833	3,145,333	2,833,571
Debt Service Budget	9,498,950	9,263,715	9,263,715	9,266,145	9,244,219
Total Expenditures:	\$ 26,477,919	\$ 27,846,188	\$ 32,205,374	\$ 31,632,175	\$ 27,595,391

One-time Expenditures:

UBO Department Budget	\$ 9,945	\$ -	\$ -	\$ -	\$ -
Water Department Budget	258,118	330,500	330,500	324,290	589,700
Water Plant Department Budget	988,784	441,300	441,300	144,007	476,534
Wastewater Department Budget	218,656	564,369	564,369	563,447	180,000
Wastewater Treatment Plant Budget	2,089,092	34,600	34,600	24,648	162,450
Pre-Treatment Department Budget	1,243	-	-	-	11,185
Environmental Department Budget	-	-	-	-	-
Non-Departmental Budget	-	333,334	333,334	333,334	14,000
Debt Service Budget	-	-	-	-	-
Total One-time Expenditures:	\$ 3,565,838	\$ 1,704,103	\$ 1,704,103	\$ 1,389,726	\$ 1,433,869

One-time Expenditures as % of Department:

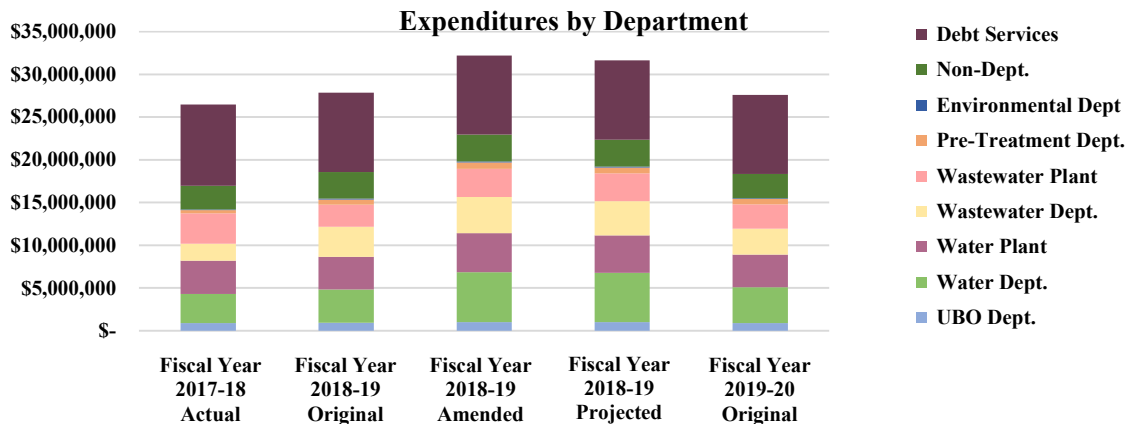
13.47%	6.12%	5.29%	4.39%	5.20%

Total Recurring Expenditures:

\$ 22,912,081	\$ 26,142,085	\$ 30,501,271	\$ 30,242,449	\$ 26,161,522

Notes:

- 1) Additional information may be found in the respective departmental sections of this document.



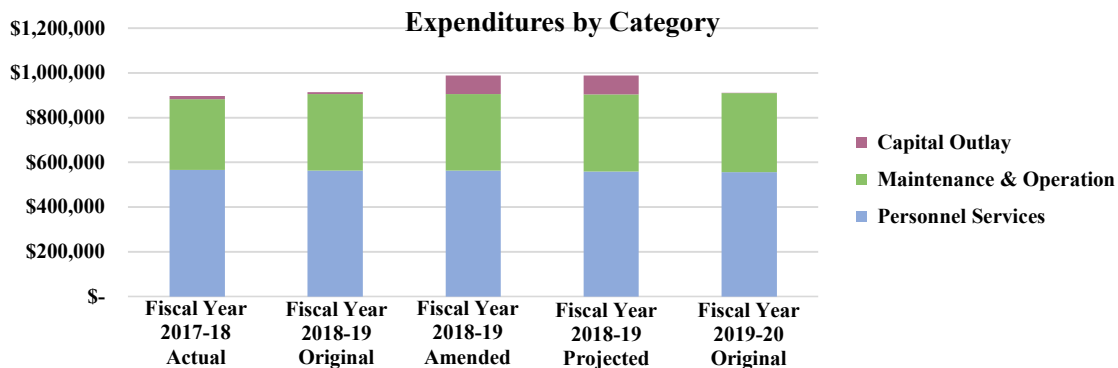


**WATER & WASTEWATER FUND:
UTILITY BILLING OFFICE
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 566,255	\$ 563,507	\$ 563,507	\$ 558,547	\$ 555,436
Materials & Supplies	154,626	164,139	162,252	158,892	164,139
Building Maintenance	300	700	700	700	700
Equipment Maintenance	17,588	39,786	39,786	39,786	39,786
Professional Services	18,612	19,200	19,200	19,200	19,200
Education & Professional Development	1,718	2,400	2,400	2,400	2,400
Subscriptions & Memberships	450	685	685	585	685
Communication Expenditures	4,975	4,450	4,450	5,190	4,450
Internal Service Charges	54,417	56,550	56,550	56,450	61,187
Employee & Public Relations	502	250	250	250	250
700 Main Rental	13,663	13,663	13,663	13,663	13,663
Bank Charge	7,270	-	-	-	-
Processing Payment Fee	13,314	9,400	9,400	16,800	17,000
MSB Contract Fee	13,938	15,000	17,000	17,000	15,000
Refunds	14,360	15,000	15,000	15,000	15,000
Capital Outlay - Other Equipment	6,180	-	74,503	74,503	-
Capital Outlay - Computer Hardware	8,978	9,200	9,200	9,200	2,400
Capital Outlay - Computer Software	-	-	-	-	-
Total Expenditures:	\$ 897,147	\$ 913,930	\$ 988,545	\$ 988,165	\$ 911,296
One-time Expenditures:					
Personnel Services	\$ 9,945	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 9,945	\$ -	\$ -	\$ -	\$ -
One-time Expenditures as % of Department:	1.11%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 887,202	\$ 913,930	\$ 988,545	\$ 988,165	\$ 911,296

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel services decreased by \$8K, mainly due to baseline adjustments.
- 2) Maintenance & Operation funds had a net increase of \$12K, mainly due to increases in Internal Service Charges and Processing Payment Fees.
- 3) Capital expenditures are budgeted at \$2K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.





UTILITY BILLING OFFICE - continued

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	12	12	12	12	12
Total Staffing:	12	12	12	12	12

Program & Activity Summary:

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.

Goals & Objectives:

- 1) Reduce manual work orders by 25%.
- 2) Laserfiche 25% of hardcopy records in FY 2020.
- 3) Pull all meters that have been inactive for two or more years.
- 4) Implement our Sensus Customer water usage portal (AMR).

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Active Water Connections	23,351	23,200	22,989	23,400
2) Active Sewer Connections	21,732	21,600	21,468	21,800
3) Active Garbage Accounts	19,187	18,900	19,828	19,900



WATER & WASTEWATER FUND:
WATER
EXPENDITURES

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 1,834,287	\$ 2,005,235	\$ 2,005,235	\$ 1,968,695	\$ 1,981,597
Materials & Supplies	85,523	104,660	105,300	98,720	104,660
Building Maintenance	3,473	5,100	5,100	5,100	5,100
Equipment Maintenance	2,209	4,500	4,500	3,600	4,500
Main & Hydrants Maintenance	224,615	374,400	431,365	429,365	374,400
Meter Box Maintenance	72,582	129,700	140,708	135,708	129,700
Professional Services	71,113	20,000	34,500	34,500	20,000
Education & Professional Development	16,945	24,970	24,970	23,970	24,970
Subscriptions & Memberships	3,075	4,495	4,495	4,095	4,495
Communication Expenditures	6,236	6,470	6,470	6,480	6,470
Electricity & Heating	416	500	500	500	500
Internal Service Charges	196,555	385,289	339,289	334,289	671,403
Advertising Expenditures	167	600	600	600	600
Commercial Equipment Rental	-	1,150	1,150	-	1,150
Employee & Public Relations	676	450	1,242	1,192	450
700 Main Rental	22,834	22,834	22,834	22,834	22,834
Transfer to Construction Fund	260,000	-	121,635	121,635	-
Capital Outlay - Other Structure	-	-	46,000	46,000	-
Capital Outlay - Water Mains	534,770	800,000	2,508,201	2,503,202	800,000
Capital Outlay - Computer Hardware	14,463	2,700	2,700	2,700	4,400
Capital Outlay - Machinery & Equipment	41,859	33,950	36,450	36,450	21,700
Total Expenditures:	\$ 3,391,797	\$ 3,927,003	\$ 5,843,244	\$ 5,779,635	\$ 4,178,929

One-time Expenditures:

Personnel Services	\$ 26,118	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	130,500	130,500	124,290	431,500
Capital Outlay	232,000	200,000	200,000	200,000	158,200
Total One-time Expenditures:	\$ 258,118	\$ 330,500	\$ 330,500	\$ 324,290	\$ 589,700

One-time Expenditures as % of Department:

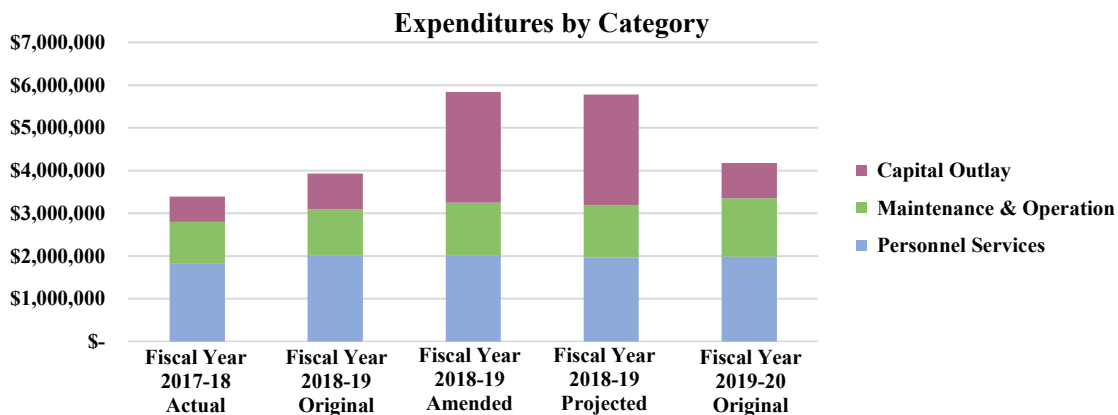
7.61%	8.42%	5.66%	5.61%	14.11%

Total Recurring Expenditures:

\$ 3,133,679	\$ 3,596,503	\$ 5,512,744	\$ 5,455,345	\$ 3,589,229

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel services decreased \$24K due to baseline adjustments.
- 5) Internal services increased \$286K, mainly due to the purchasing of more vehicles.
- 4) Capital expenditures are budgeted at \$826K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.





WATER - continued

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	30	30	30	30	30
Total Staffing:	30	30	30	30	30

Program & Activity Summary:

The Water Distribution Division 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 Division also installs water services for both residential, commercial and industrial customers. Additionally, this Division 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 division responds to customer complaints and maintains records for all of the Division's activities.

Goals & Objectives:

- 1) Repair 90% of water leaks within 7 days.
- 2) Make 80% of new installation within 3 weeks.
- 3) Respond to 100% of utility locate requests within 48 hours.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Number of Meter Leaks Reported	855	675	2,246	2,300
2) Number of Water Main Breaks	290	240	395	130
3) Number of New Installs	109	105	98	105
4) Miles of Water Mains	386	386	395	398
5) Number of Utility Locate Requests	5,352	5,352	4,706	4,800



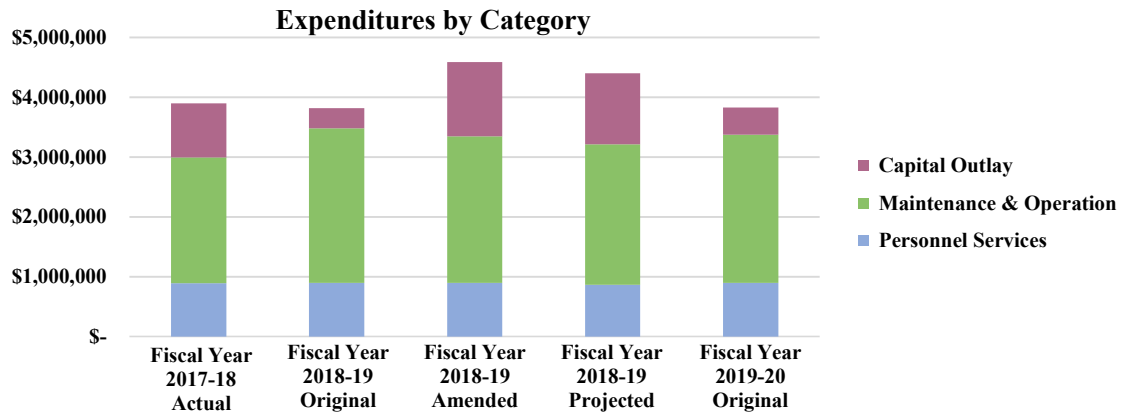
WATER & WASTEWATER FUND:	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
WATER PLANT	2017-18	2018-19	2018-19	2018-19	2019-20
EXPENDITURES	Actual	Original	Amended	Projected	Original
	Expenditures	Budget	Budget	Actual	Budget
Personnel Services	\$ 891,536	\$ 897,357	\$ 897,357	\$ 861,564	\$ 896,727
Materials & Supplies	49,883	69,220	69,783	56,663	69,220
Chemical Supplies	722,014	737,692	761,907	761,907	737,692
Building Maintenance	1,743	5,000	5,000	4,000	5,000
Equipment Maintenance	265,485	499,670	482,835	464,611	373,363
Street & Roadway Maintenance	-	15,000	15,000	15,000	15,300
Other Maintenance	57,657	63,000	3,000	3,000	63,000
Professional Services	189,843	208,205	267,355	250,977	262,605
Education & Professional Development	7,927	12,890	12,890	11,390	15,890
Subscriptions & Memberships	1,178	1,240	1,240	1,240	1,240
Communication Expenditures	1,297	1,250	1,250	1,325	1,250
Electricity & Heating	715,706	703,300	703,300	659,000	716,000
Internal Service Charges	77,410	146,138	84,138	84,138	95,551
Advertising Expenditures	-	300	300	300	300
Commercial Equipment Rental	3,799	109,140	5,320	5,320	109,140
Employee & Public Relations	437	200	200	200	200
Contract Labor	7,737	8,500	12,150	12,150	8,500
Transfer to Construction Fund	-	-	22,254	22,254	-
Capital Outlay - Building Improvements	-	-	-	-	33,550
Capital Outlay - Heating, Vent, A/C	9,658	-	-	-	21,000
Capital Outlay - Other Structure	770,701	280,000	1,157,269	1,111,718	280,000
Capital Outlay - Other Equipment	-	9,000	9,000	9,000	-
Capital Outlay - Computer Hardware	6,697	34,400	47,000	47,000	1,200
Capital Outlay - Machinery & Equipment	118,829	17,546	28,171	17,546	122,046
Total Expenditures:	\$ 3,899,537	\$ 3,819,048	\$ 4,586,719	\$ 4,400,302	\$ 3,828,774
One-time Expenditures:					
Personnel Services	\$ 17,403	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	120,000	120,000	11,528	222,409
Capital Outlay	971,381	321,300	321,300	132,479	254,125
Total One-time Expenditures:	\$ 988,784	\$ 441,300	\$ 441,300	\$ 144,007	\$ 476,534
One-time Expenditures as % of Department:	25.36%	11.56%	9.62%	3.27%	12.45%
Total Recurring Expenditures:	\$ 2,910,753	\$ 3,377,748	\$ 4,145,419	\$ 4,256,295	\$ 3,352,240

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services decreased \$630, mainly due to baseline adjustments.
- 2) Maintenance and operations has a net decrease of \$106K; mainly due to the \$126K decrease in Equipment Maintenance based on the FY'19 completion of the Rehab Raw Pumps 1 & 3, a \$54K increase in Professional Services due to the new Water Plant Regulation Study and a net \$51K decrease in internal service charges.
- 3) Capital expenditures are funded at \$458K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.



WATER PLANT - continued



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	14	14	14	14	14
Total Staffing:	14	14	14	14	14

Program & Activity Summary:

The Plant Division is responsible for operating and maintaining all of the water production and treatment equipment that is required to deliver potable water to all portions of the City. These facilities consist of a River Pump Station, Raw Water Pump Station, Surface Water Treatment Plant, Two Booster and Storage Stations, Five Elevated Storage Towers and Ten Wells. This division operates a water laboratory for process control monitoring and performs all required distribution system monitoring in accordance with State and Federal statutes. This division is also responsible for operating and maintaining all wastewater lift stations in the City which are used to convey wastewater to the wastewater treatment plants. They are in the process and training to transfer this responsibility to 41WWP by 2020. This division also maintains and operates three chemical injection systems to provide odor control for the City's wastewater collection system. This process will also be transferred to 41WWP by 2020.

Goals & Objectives:

- 1) Produce an adequate amount of water, meeting all federal and state water quality requirements, to serve our customers.
- 2) Replace obsolete equipment and instruments.
- 3) Continue to perform required maintenance on plant equipment in order to ensure its longevity.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Raw Water Pumped (mgd)	3,848,813,510	3,910,212,000	3,852,364,000	3,903,694,900
2) Daily Average Raw Water Pumpage (mgd)	10.543	10.713	10.554	10.980
3) Peak daily raw water pumpage (mgd)	16.625	18.000	16.158	18.000
4) Treated Water Pumped (mgd)	3,508,860,006	3,584,361,000	3,451,566,900	3,577,843,900
5) Daily Avg Treated Water Pumpage (mgd)	9.613	9.820	9.457	10.000
6) Peak daily treated Gallons of Water Produced (mgd)	15.731	16.000	15.395	16.000
7) Gallons of Water Consumed	3,058,289,000	3,000,000,000	3,476,583,000	3,000,000,000

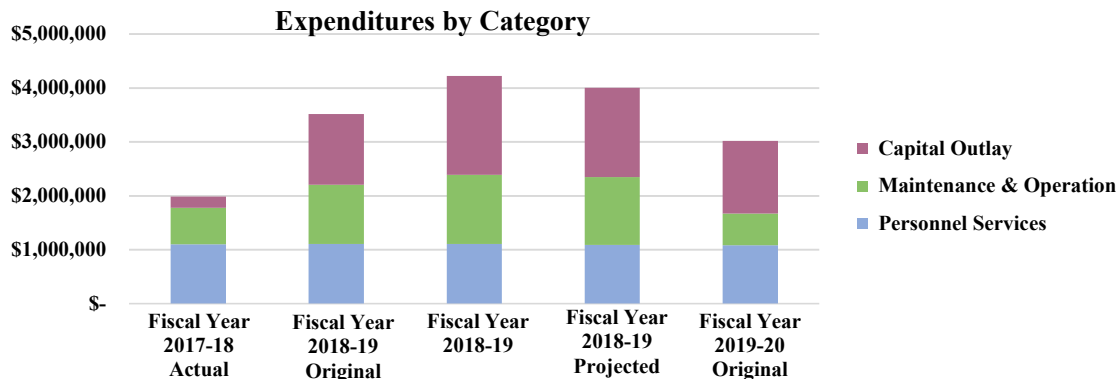


**WATER & WASTEWATER FUND:
WASTEWATER
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 1,101,678	\$ 1,106,313	\$ 1,106,313	\$ 1,091,446	\$ 1,083,128
Materials & Supplies	48,226	60,490	61,015	52,325	61,440
Chemical Supplies	6,048	24,950	39,685	36,685	24,950
Building Maintenance	3,177	2,600	3,845	3,845	2,600
Equipment Maintenance	4,923	5,875	5,875	5,375	5,875
Main & Hydrants Maintenance	118,906	214,400	331,844	317,458	214,400
Lift Station Maintenance	39,824	53,608	40,068	40,068	-
Other Maintenance	-	5,000	5,000	-	5,000
Professional Services	49,175	15,000	18,000	18,000	15,000
Education & Professional Development	12,275	16,100	16,100	14,600	16,100
Subscriptions & Memberships	1,170	2,780	2,780	2,280	2,780
Communication Expenditures	4,472	4,600	4,600	4,600	4,600
Electricity & Heating	71,112	60,100	60,100	70,800	71,200
Internal Service Charges	305,809	625,369	565,369	564,597	155,884
Commercial Equipment Rental	8,221	5,000	5,000	5,000	5,000
Employee & Public Relations	-	-	282	282	-
Transfer to Construction Fund	-	-	121,635	121,635	-
Capital Outlay - Other Structures	-	395,000	200,157	60,000	395,000
Capital Outlay - Wastewater Mains	200,785	900,000	1,596,208	1,556,859	900,000
Capital Outlay - Computer Hardware	1,093	-	13,540	13,540	1,200
Capital Outlay - Machinery & Equipment	10,025	20,550	25,325	25,325	52,950
Total Expenditures:	\$ 1,986,920	\$ 3,517,735	\$ 4,222,741	\$ 4,004,720	\$ 3,017,107
One-time Expenditures:					
Personnel Services	\$ 18,656	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	364,369	364,369	363,447	-
Capital Outlay	200,000	200,000	200,000	200,000	180,000
Total One-time Expenditures:	\$ 218,656	\$ 564,369	\$ 564,369	\$ 563,447	\$ 180,000
One-time Expenditures as % of Department:	11.00%	16.04%	13.36%	14.07%	5.97%
Total Recurring Expenditures:	\$ 1,768,264	\$ 2,953,366	\$ 3,658,372	\$ 3,441,273	\$ 2,837,107

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services decreased \$23K, mainly the net result of baseline adjustments.
- 2) Maintenance and operations has a net decrease of \$511K; mainly due to less purchases of vehicles.
- 3) Capital expenditures are funded at \$1.3M for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.





WASTEWATER - continued

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	20	20	20	20	20
Total Staffing:	20	20	20	20	20

Program & Activity Summary:

The Wastewater Collection Division 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 Division makes taps for new customers, both residential and commercial. The Administrative branch of this division responds to customer complaints and maintains records for all of the Division's activities.

Goals & Objectives:

- 1) Make 80% of new installation within 3 weeks.
- 2) Perform annual sewer line cleaning in an attempt to minimize sanitary sewer overflows and improve service to citizens

Operating Indicators

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Number of new installations	102	90	115	90
2) Miles of Sanitary Sewer	350	349	355	350
3) Number of Lift Stations	17	17	17	17
4) Number of New Work Orders	1,012	1,000	1,124	1,000
5) Number of Work Orders Completed	1,011	1,000	1,091	1,000



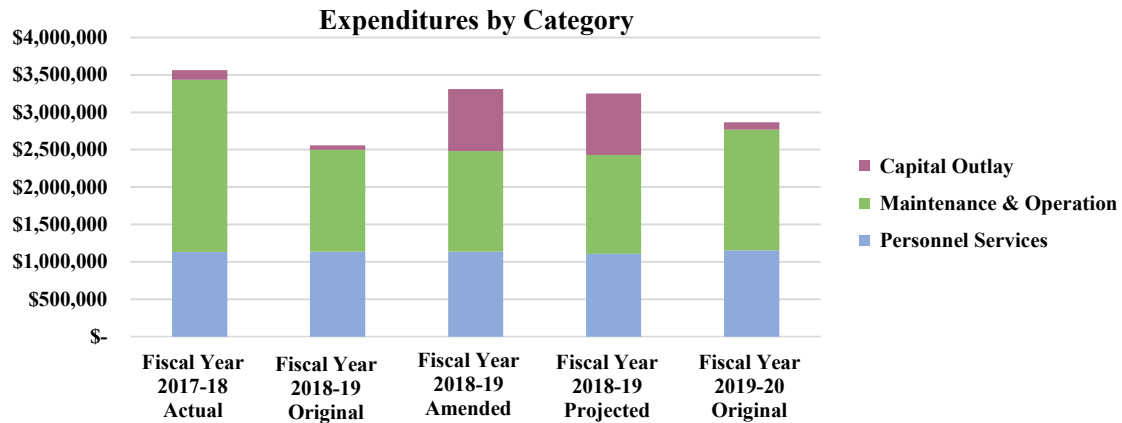
WATER & WASTEWATER FUND: WASTEWATER TREATMENT PLANT EXPENDITURES	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 1,132,410	\$ 1,134,758	\$ 1,134,758	\$ 1,104,659	\$ 1,155,025
Materials & Supplies	96,265	125,640	92,476	83,996	110,765
Chemical Supplies	182,471	185,169	191,846	191,846	220,316
Building Maintenance	2,523	2,583	2,583	2,583	3,983
Equipment Maintenance	176,990	175,098	199,352	196,852	236,988
Lift Station Maintenance	-	-	-	-	69,608
Other Structure Maintenance	113	1,500	1,500	500	1,500
Professional Services	148,617	186,895	228,515	223,210	281,590
Education & Professional Development	9,965	10,275	10,725	10,725	18,275
Subscriptions & Memberships	1,365	2,577	2,577	2,077	2,577
Communication Expenditures	2,508	2,750	2,750	2,750	2,750
Electricity & Heating	355,270	310,000	310,000	308,000	355,000
Internal Service Charges	108,154	183,384	123,384	123,384	117,563
Advertising Expenditures	-	500	540	540	500
Commercial Equipment Rental	825	7,500	7,500	6,500	8,500
Employee & Public Relations	218	200	200	200	200
Contract Labor	-	5,000	4,960	-	5,000
Sludge Disposal Fees	171,791	165,000	165,000	172,500	175,000
Transfer to Construction Fund	1,043,800	-	-	-	-
Capital Outlay - Heat, Vent & A/C	5,360	-	-	-	-
Capital Outlay - Other Structure	2,366	27,000	104,486	104,486	10,000
Capital Outlay - Other Equipment	-	6,600	6,600	6,600	-
Capital Outlay - Computer Hardware	-	1,000	1,226	1,226	5,600
Capital Outlay - Computer Software	90,352	-	559,018	559,018	-
Capital Outlay - Machinery & Equipment	32,419	26,000	161,509	150,257	83,120
Total Expenditures:	\$ 3,563,781	\$ 2,559,429	\$ 3,311,506	\$ 3,251,909	\$ 2,863,860
One-time Expenditures:					
Personnel Services	\$ 19,890	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	1,531,000	-	-	-	73,350
Capital Outlay	538,202	34,600	34,600	24,648	89,100
Total One-time Expenditures:	\$ 2,089,092	\$ 34,600	\$ 34,600	\$ 24,648	\$ 162,450
One-time Expenditures as % of Department:	58.62%	1.35%	1.04%	0.76%	5.67%
Total Recurring Expenditures:	\$ 1,474,689	\$ 2,524,829	\$ 3,276,906	\$ 3,227,261	\$ 2,701,410

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services increased \$20K, mainly to due premium pay.
- 2) Equipment Maintenance increased by \$62K due to Lift Station Maintenance was previously funded in Wastewater.
- 3) Professional Services increased by a net \$95K due to laboratory testing and mowing contract.
- 4) Electricity & Heating increased \$45K due to current trend.
- 5) Internal Service charges decreased by \$66K due to less vehicles being purchased.
- 6) Capital expenditures are funded at \$99K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.



WASTEWATER TREATMENT PLANT - continued



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	16	16	16	16	16
Total Staffing:	16	16	16	16	16

Program & Activity Summary:

The Wastewater Treatment Division 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. This division has also begun to take on the operating and maintaining all wastewater lift stations in the City which are used to convey wastewater to the wastewater treatment plants. This division has also begun to take on the operating and maintaining chemical injection systems that provide odor control for the City's wastewater collection system.

Goals & Objectives:

- 1) Meet or exceed all State and Federal regulations pertaining to the operation of the municipal sanitary sewer treatment systems.
- 2) Take over operation and maintenance of City's lift stations.
- 3) Replace obsolete equipment and instruments.
- 4) Take over operations of odor control stations.

Operating Indicators

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Average daily sewage treatment (mgd)	6.0	6.5	6.2	6.5
2) Peak daily sewer treated (mgd)	2,400	2,400	2,175	2,300
3) Total treated flow				

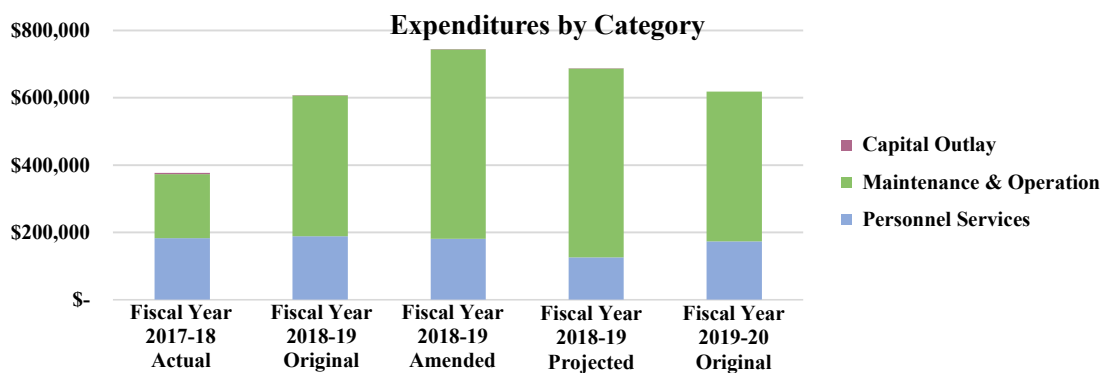


**WATER & WASTEWATER FUND:
PRETREATMENT
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 183,102	\$ 188,566	\$ 181,566	\$ 126,245	\$ 173,830
Materials & Supplies	6,377	7,229	7,061	6,776	7,229
Equipment Maintenance	2,020	2,100	2,100	2,100	19,291
Professional Services	6,151	5,000	19,228	19,228	7,000
Street Sweeping Program	158,844	382,600	505,836	505,836	382,600
Education & Professional Development	4,947	6,444	6,444	5,444	14,339
Subscriptions & Memberships	270	470	470	470	360
Communication Expenditures	75	100	100	100	100
Internal Charges	9,605	10,488	10,488	11,078	10,488
Advertising Expenditures	-	650	650	650	650
Employee & Public Relations	1,719	3,100	3,381	1,881	3,100
Contract Labor	-	-	7,000	7,000	-
Capital Outlay - Computer Hardware	3,674	1,100	1,100	1,100	-
Total Expenditures:	\$ 376,784	\$ 607,847	\$ 745,424	\$ 687,907	\$ 618,987
One-time Expenditures:					
Personnel Services	\$ 1,243	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	11,185
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 1,243	\$ -	\$ -	\$ -	\$ 11,185
One-time Expenditures as % of Department:	0.33%	0.00%	0.00%	0.00%	1.81%
Total Recurring Expenditures:	\$ 375,541	\$ 607,847	\$ 745,424	\$ 687,907	\$ 607,802

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services decreased \$15K, mainly the net result of baseline adjustments.
- 2) Maintenance and operations had a net increase of \$27K; mainly due to the purchase of Linko Software.
- 3) No capital expenditures are budgeted to Fiscal Year 2019-2020.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	3	3	3	3	3
Total Staffing:	3	3	3	3	3



PRETREATMENT - continued

Program & Activity Summary:

The primary goal of the Pretreatment Division is to protect the sanitary sewer collection system from discharges that could adversely impact the POTW (Publicly Owned Treatment Plant) 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. The Pretreatment Division works to meet our goal through permits, inspections, sample requirements and education.

The primary function of the Pretreatment Department is the implementation and enforcement of the Industrial Waste Ordinance and the Oil and Grease Ordinance. The Industrial Waste Ordinance was mandated by the Environmental Protection Agency and oversight is with the Texas Commission on Environmental Quality. Therefore, the program is monitored and audited by the Commission. The Oil and Grease Ordinance was written and adopted in order to help control the amount of grease from food establishments so as to prevent stoppages and sanitary sewer overflows. The division also manages the groundwater monitoring activities and issues monitoring well permits. It also administers the backflow prevention program and backflow test reports.

The Pretreatment Division is also charged with implementing and monitoring the City's Storm Water Management Program as mandated by the EPA and TCEQ. The most recent permit expired in December 2018. The TCEQ issued a new stormwater general permit in January 2019, which requires updating of the existing plan and a new five year implementation period. The new SWMP is currently under administrative review and will then require a public notification and technical review process. The monitoring and compliance phase will remain in place indefinitely.

Goals & Objectives:

- 1) Implement year four of the Storm Water Management Plan (SWMP).
- 2) Implement technically based local limits and adopt new requirements for the approved program.

Operating Indicators:

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2017-18	2018-19	2018-19	2019-20
	Actual	Projected	Estimated	Projected
1) Commercial Samples Taken	24	21	35	26
2) Restaurant Samples Taken	259	220	264	265
3) Number of Stormwater Work Orders Completed	27	20	39	40

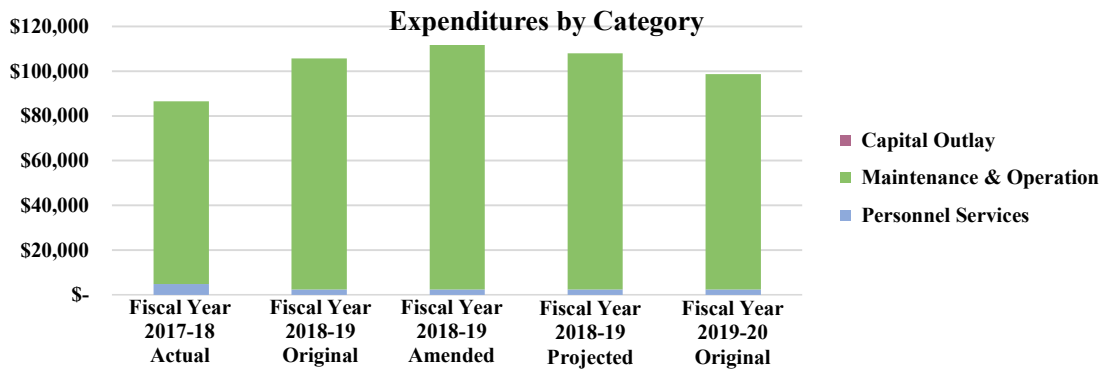


**WATER & WASTEWATER FUND:
ENVIRONMENTAL
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 4,896	\$ 2,448	\$ 2,448	\$ 2,448	\$ 2,448
Professional Services	69,954	87,000	92,590	90,000	80,000
Education & Professional Development	-	1,200	1,610	1,610	1,200
Subscriptions & Memberships	11,678	15,000	15,000	14,000	15,000
Total Expenditures:	\$ 86,528	\$ 105,648	\$ 111,648	\$ 108,058	\$ 98,648
One-time Expenditures:					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -
One-time Expenditures as % of Department:	0.00%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 86,528	\$ 105,648	\$ 111,648	\$ 108,058	\$ 98,648

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services is budgeted at the same level as prior year.
- 2) Professional Services decreased by \$7K, mainly due to reflect a non-legislative year.
- 3) No capital expenditures are budgeted for Fiscal Year 2019-2020.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	0	0	0	0	0
Total Staffing:	0	0	0	0	0

Program & Activity Summary:

This Division 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.

Goals & Objectives:

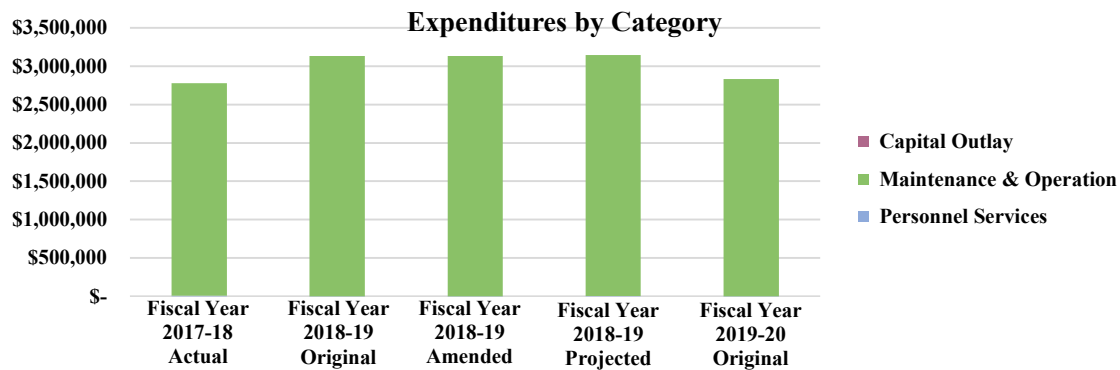
- 1) Continue to represent the City in all water resource matters.
- 2) Continue to search for and evaluate additional water rights for the City.
- 3) Permit any newly acquired water rights.



WATER & WASTEWATER FUND: NON-DEPARTMENTAL EXPENDITURES	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 5,624	\$ 1,000	\$ 1,000	\$ 3,000	\$ 1,000
Professional Services	-	-	-	-	-
Internal Service Charges	67,865	91,415	91,415	91,415	91,415
Insurance	78,086	81,184	81,184	81,184	90,756
Bank Charges	-	-	-	11,500	11,500
Transfer to General Fund	2,594,900	2,594,900	2,594,900	2,594,900	2,594,900
Transfer to Construction Fund	-	-	-	-	-
Transfer to Health Fund	30,000	363,334	363,334	363,334	44,000
Total Expenditures:	\$ 2,776,475	\$ 3,131,833	\$ 3,131,833	\$ 3,145,333	\$ 2,833,571
One-time Expenditures:					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	333,334	333,334	333,334	14,000
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ -	\$ 333,334	\$ 333,334	\$ 333,334	\$ 14,000
One-time Expenditures as % of Department:	0.00%	10.64%	10.64%	10.60%	0.49%
Total Recurring Expenditures:	\$ 2,776,475	\$ 2,798,499	\$ 2,798,499	\$ 2,811,999	\$ 2,819,571

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Internal service charges is budgeted at the same level as prior year.
- 2) Insurance increased by \$10K, mainly due to an increase in insurance premiums.
- 3) Transfer to Health Fund decreased \$320K, due to the prior year consisting of a one-time fund for high medical claims.
- 4) No capital expenditures are budgeted for Fiscal Year 2019-2020.

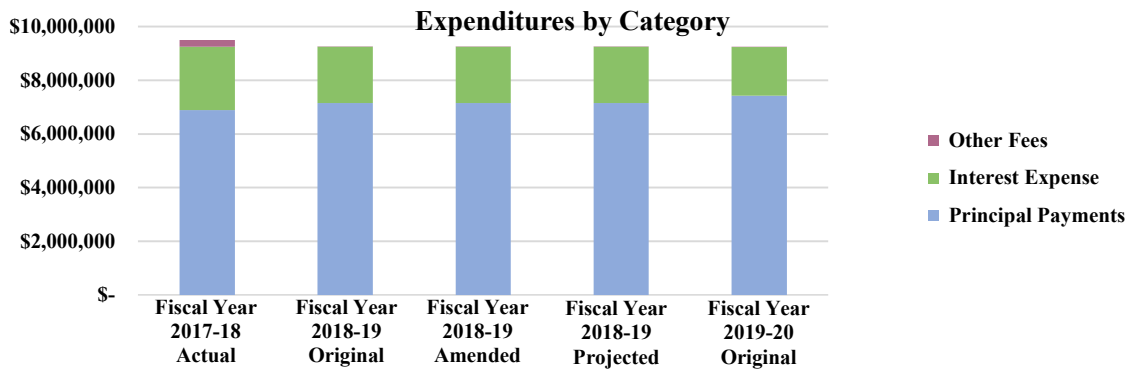




WATER & WASTEWATER FUND:	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
DEBT SERVICE	2017-18	2018-19	2018-19	2018-19	2019-20
EXPENDITURES	Actual	Original	Amended	Projected	Original
	Expenditures	Budget	Budget	Actual	Budget
Principal Payment	\$ 6,885,000	\$ 7,155,000	\$ 7,155,000	\$ 7,155,000	\$ 7,425,000
Interest Expense	2,366,072	2,098,990	2,098,990	2,098,990	1,809,494
Agent Fees	4,000	4,000	4,000	4,800	4,000
Issue Cost	238,153	-	-	-	-
Arbitrage Rebate	5,725	5,725	5,725	7,355	5,725
Refunding Bond Payment	-	-	-	-	-
Total Expenditures:	\$ 9,498,950	\$ 9,263,715	\$ 9,263,715	\$ 9,266,145	\$ 9,244,219
One-time Expenditures:					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -
One-time Expenditures as % of Department:	0.00%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 9,498,950	\$ 9,263,715	\$ 9,263,715	\$ 9,266,145	\$ 9,244,219

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Principal Payments increased by \$270K.
- 2) Interest Expense decreased by \$289K, due to current trend.





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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.



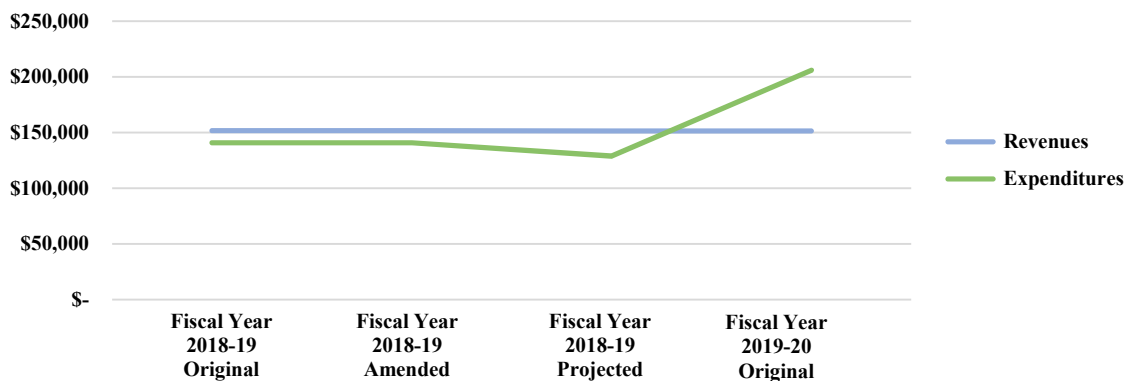
**700 MAIN CENTER FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 50,513	\$ 71,340	\$ 71,340	\$ 93,896
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 50,513	\$ 71,340	\$ 71,340	\$ 93,896
REVENUES:				
Charges for Services-Internal Customers	\$ 123,800	\$ 123,800	\$ 123,800	\$ 123,800
Charges for Services-External Customers	27,850	27,850	27,600	27,600
Miscellaneous	-	-	-	-
Total Revenues	\$ 151,650	\$ 151,650	\$ 151,400	\$ 151,400
TOTAL FUNDS AVAILABLE	\$ 202,163	\$ 222,990	\$ 222,740	\$ 245,296
EXPENDITURES				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operations & Maintenance Budget	132,852	128,719	116,710	130,125
Capital Outlay Budget - Building	8,000	12,133	12,133	75,750
Total Expenditures	\$ 140,852	\$ 140,852	\$ 128,843	\$ 205,875
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 61,311	\$ 82,138	\$ 93,896	\$ 39,421
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 61,311	\$ 82,138	\$ 93,896	\$ 39,421

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the 700 Main Center Fund, as with all 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.
- 3) For the purposes used herein, encumbrances are shown as a reservation of working capital.

Revenues vs. Expenditures





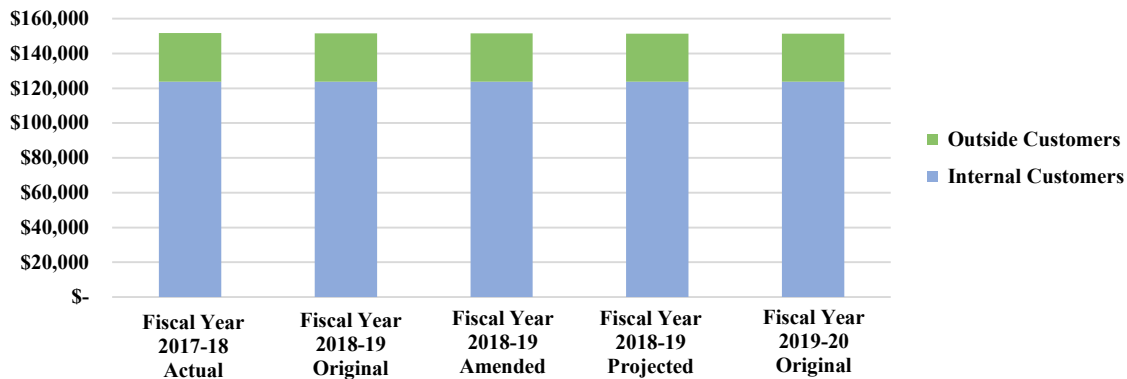
**700 MAIN CENTER FUND:
REVENUES**

	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Charges for Services - Internal Customers					
Utility Billing Office	\$ 13,663	\$ 13,663	\$ 13,663	\$ 13,663	\$ 13,663
Planning Department	12,364	12,364	12,364	12,364	12,364
Engineering Department	11,618	11,618	11,618	11,618	11,618
Inspections Department	11,143	11,143	11,143	11,143	11,143
Print Shop Department	14,727	14,727	14,727	14,727	14,727
Public Information Office	2,586	2,586	2,586	2,586	2,586
Human Resources Department	4,405	4,405	4,405	4,405	4,405
Finance Department	2,349	2,349	2,349	2,349	2,349
Environmental Services	10,275	10,275	10,275	10,275	10,275
Code Enforcement	2,534	2,534	2,534	2,534	2,534
Information Technology Department	12,716	12,716	12,716	12,716	12,716
Water Department	22,834	22,834	22,834	22,834	22,834
Victoria Convention & Visitors Bureau	2,586	2,586	2,586	2,586	2,586
Charges for Services - Outside Customers					
Victoria Economic Development Corporation	27,930	27,850	27,850	27,600	27,600
Total Revenues:	\$ 151,730	\$ 151,650	\$ 151,650	\$ 151,400	\$ 151,400

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Rental charges to City departments remain the same as Fiscal Year 2019.
- 2) The annual revenue for VEDC is budgeted at \$250 less than prior year; and includes rental for office space, as well as reimbursement for long distance telephone.

Revenues by Category





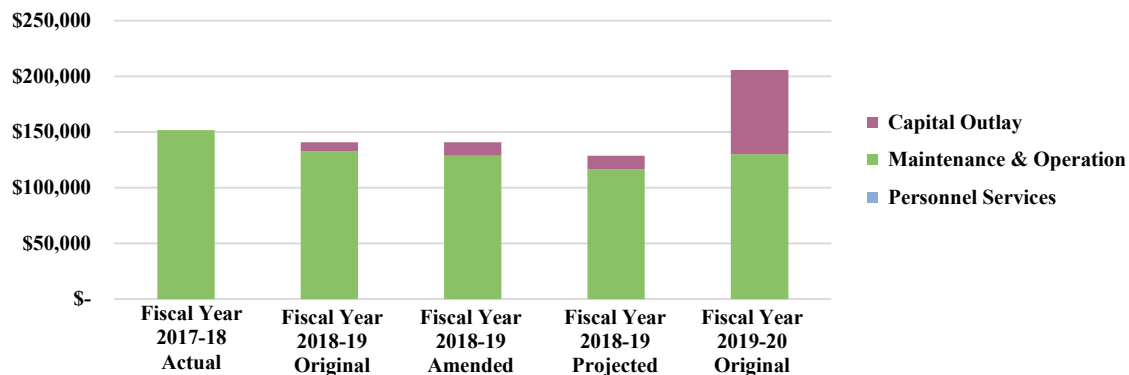
**700 MAIN CENTER FUND:
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	512	2,500	2,500	1,000	2,500
Building Maintenance	14,618	21,800	21,800	15,800	15,800
Equipment Maintenance	3,428	8,000	3,867	1,900	8,000
Professional Services	25,790	26,000	26,000	26,000	26,000
Communication Expense	656	500	500	350	500
Electricity & Heating	44,001	41,000	41,000	38,500	44,000
Internal Service Charges	7,786	10,734	10,734	10,842	10,153
Insurance	6,929	7,188	7,188	7,188	8,042
Transfer to General Fund	48,021	15,130	15,130	15,130	15,130
Capital Outlay - Bldgs & Improv	-	-	-	-	44,250
Capital Outlay - Heat, Vent & A/C	-	8,000	12,133	12,133	30,000
Capital Outlay - Other Equipment	-	-	-	-	1,500
Total Expenditures:	\$ 151,741	\$ 140,852	\$ 140,852	\$ 128,843	\$ 205,875
One-time Expenditures:					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	32,891	-	-	-	-
Capital Outlay	-	-	-	-	75,750
Total One-time Expenditures:	\$ 32,891	\$ -	\$ -	\$ -	\$ 75,750
One-time Expenditures as % of Department:	21.68%	0.00%	0.00%	0.00%	36.79%
Total Recurring Expenditures:	\$ 118,850	\$ 140,852	\$ 140,852	\$ 128,843	\$ 130,125

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Building maintenance decreased by \$6K, due to not funding pressure washing and replacing trash cans at 700 Center.
- 2) Light & Heating increased by \$3K due to current trends.
- 3) Transfer to General Fund is the same level as the prior year.
- 4) Capital expenditures are budgeted at \$76K for Fiscal Year 2019-20. Additional information may be found in the Routine Capital Expenditures section of this document.

Expenditures by Category



Goals & Objectives:

- 1) Promote and facilitate the integration of technology to effectively track and maintain building assets.
- 2) Implement a comprehensive and preventive maintenance program that addresses the total building envelope of all City facilities.
- 3) Increase operational effectiveness & efficiency of City buildings and infrastructure.



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.



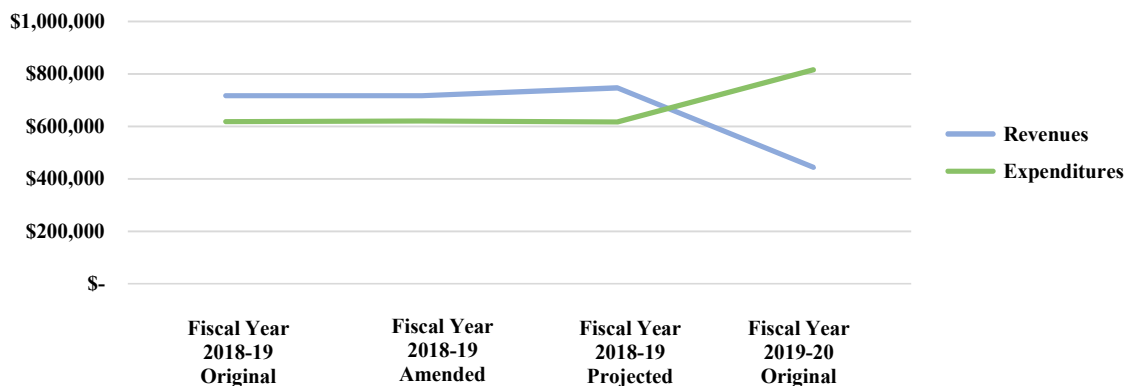
**COMMUNITY CENTER FUND:
COMBINED
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital - Operating	\$ 767,874	\$ 810,632	\$ 810,632	\$ 841,159
Designated Working Capital - Building	443,548	491,285	491,285	592,300
Reserved Working Capital - Building Encumber	-	1,656	1,656	-
Reserved Working Capital - Operating Encumber	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 1,211,422	\$ 1,303,574	\$ 1,303,574	\$ 1,433,460
REVENUES:				
Charges for Services	\$ 257,000	\$ 257,000	\$ 270,000	\$ 270,000
Interest Income	3,400	3,400	14,500	14,500
Interest Income - Building Acct	3,500	3,500	6,500	6,500
Miscellaneous	2,775	2,775	5,604	2,900
Transfers From Motel Tax Fund	300,000	300,000	300,000	-
Transfers From Motel Tax Fund - Bldg	150,000	150,000	150,000	150,000
Total Revenues	\$ 716,675	\$ 716,675	\$ 746,604	\$ 443,900
TOTAL FUNDS AVAILABLE	\$ 1,928,097	\$ 2,020,249	\$ 2,050,178	\$ 1,877,360
EXPENDITURES				
Personnel Services	\$ 306,076	\$ 306,076	\$ 300,501	\$ 339,552
Operations & Maintenance Budget	256,791	256,791	259,076	279,712
Capital Outlay Budget - Building	55,485	57,141	57,141	196,200
Total Expenditures	\$ 618,352	\$ 620,008	\$ 616,719	\$ 815,464
ENDING WORKING CAPITAL				
Undesignated Working Capital - Operating	\$ 768,182	\$ 810,940	\$ 841,159	\$ 509,295
Designated Working Capital - Building	541,563	589,300	592,300	552,600
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 1,309,745	\$ 1,400,241	\$ 1,433,460	\$ 1,061,896

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Community Center Fund, as with all 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.
- 3) For the purposes used herein, encumbrances are shown as a reservation of working capital.

Revenues vs. Expenditures





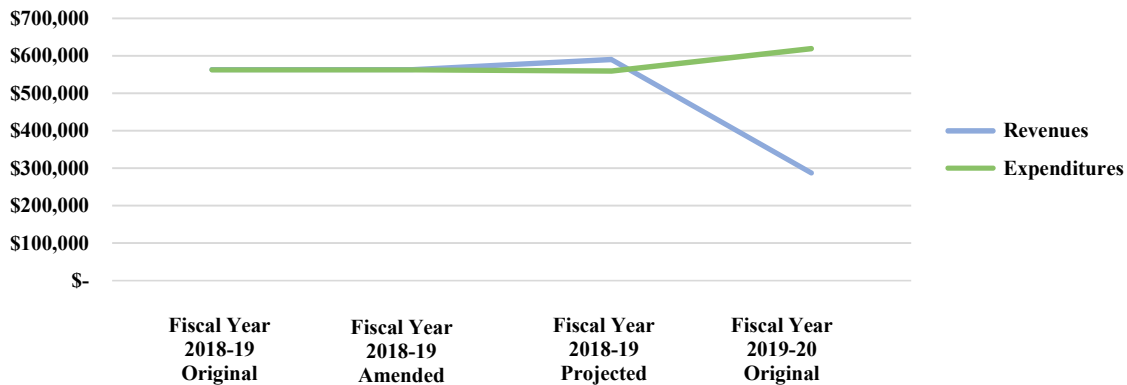
**COMMUNITY CENTER FUND:
OPERATING FUND
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital - Operating	\$ 767,874	\$ 810,632	\$ 810,632	\$ 841,159
Reserved Working Capital - Operating Encumber	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 767,874	\$ 810,632	\$ 810,632	\$ 841,159
REVENUES:				
Charges for Services	\$ 257,000	\$ 257,000	\$ 270,000	\$ 270,000
Interest Income	3,400	3,400	14,500	14,500
Miscellaneous	2,775	2,775	5,604	2,900
Transfers From Motel Tax Fund	300,000	300,000	300,000	-
Total Revenues	\$ 563,175	\$ 563,175	\$ 590,104	\$ 287,400
TOTAL FUNDS AVAILABLE	\$ 1,331,049	\$ 1,373,807	\$ 1,400,736	\$ 1,128,559
EXPENDITURES				
Personnel Services	\$ 306,076	\$ 306,076	\$ 300,501	\$ 339,552
Operations & Maintenance Budget	256,791	256,791	259,076	279,712
Capital Outlay Budget - Building	-	-	-	-
Total Expenditures	\$ 562,867	\$ 562,867	\$ 559,577	\$ 619,264
ENDING WORKING CAPITAL				
Undesignated Working Capital - Operating	\$ 768,182	\$ 810,940	\$ 841,159	\$ 509,295
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 768,182	\$ 810,940	\$ 841,159	\$ 509,295

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Community Center Fund, as with all 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.
- 3) For the purposes used herein, encumbrances are shown as a reservation of working capital.

Revenues vs. Expenditures





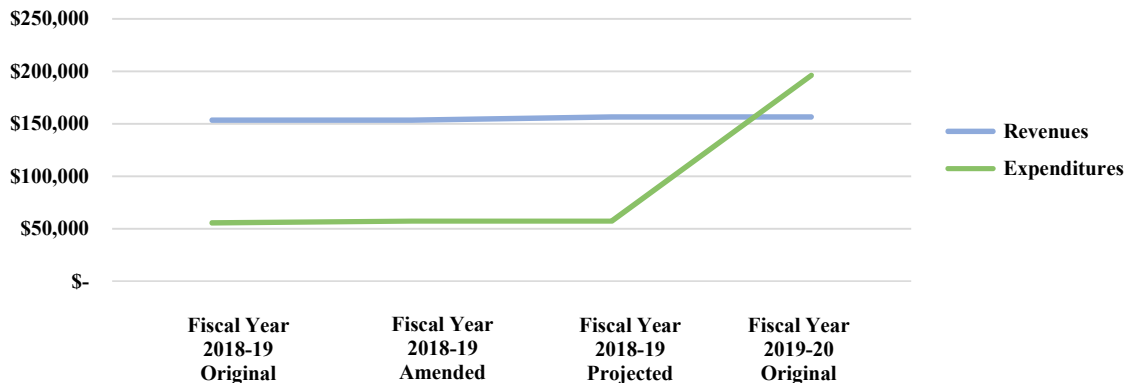
**COMMUNITY CENTER FUND:
BUILDING FUND
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Designated Working Capital	\$ 443,548	\$ 491,285	\$ 491,285	\$ 592,300
Reserved Working Capital	-	1,656	1,656	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 443,548	\$ 492,942	\$ 492,942	\$ 592,300
REVENUES:				
Interest Income - Building Acct	\$ 3,500	\$ 3,500	\$ 6,500	\$ 6,500
Transfers From Motel Tax Fund - Bldg	150,000	150,000	150,000	150,000
Total Revenues	\$ 153,500	\$ 153,500	\$ 156,500	\$ 156,500
TOTAL FUNDS AVAILABLE	\$ 597,048	\$ 646,442	\$ 649,442	\$ 748,800
EXPENDITURES				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operations & Maintenance Budget	-	-	-	-
Capital Outlay Budget - Building	55,485	57,141	57,141	196,200
Total Expenditures	\$ 55,485	\$ 57,141	\$ 57,141	\$ 196,200
ENDING WORKING CAPITAL				
Designated Working Capital	\$ 541,563	\$ 589,300	\$ 592,300	\$ 552,600
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 541,563	\$ 589,300	\$ 592,300	\$ 552,600

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Community Center Fund, as with all 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.
- 3) For the purpose used herein, encumbrances are shown as a reservation of working capital.
- 4) Unencumbered funds of the Capital Improvements Account are shown as a designation of working capital since they are designated for capital improvements.

Revenues vs. Expenditures





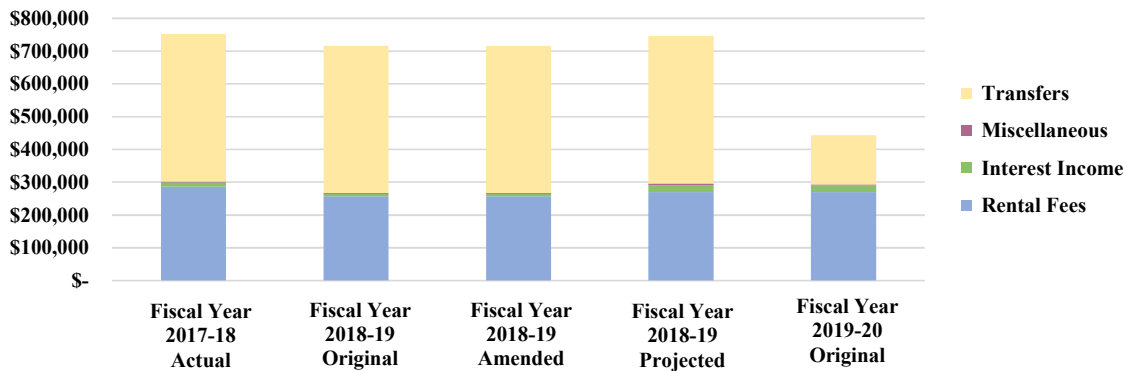
**COMMUNITY CENTER FUND:
REVENUES**

	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Rental Fees	\$ 266,073	\$ 237,000	\$ 237,000	\$ 250,000	\$ 250,000
Table & Chair Rental	21,020	20,000	20,000	20,000	20,000
Interest Income - Operating	7,423	3,400	3,400	14,500	14,500
Interest Income - Building Account	5,125	3,500	3,500	6,500	6,500
Miscellaneous	2,217	2,650	2,650	5,354	2,650
Convenience Fee	267	125	125	250	250
Transfer From Motel Tax Fund - Operating	300,000	300,000	300,000	300,000	-
Transfer From Motel Tax Fund - Building	150,000	150,000	150,000	150,000	150,000
Total Revenues:	\$ 752,125	\$ 716,675	\$ 716,675	\$ 746,604	\$ 443,900

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Rental income assumes a \$13K increase.
- 2) Interest income increased \$14K due to current earning trends.
- 3) No funds will be transferred from Motel Tax Fund for operations, a decrease of \$300K and \$150K for building improvements, the same level as as prior fiscal year .

Revenues by Category





**COMMUNITY CENTER FUND:
EXPENDITURES**

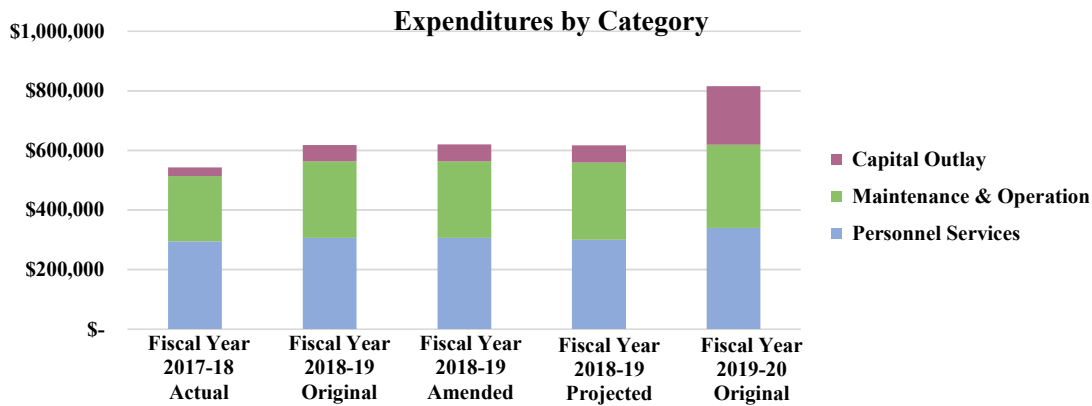
	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 295,124	\$ 306,076	\$ 306,076	\$ 300,501	\$ 339,552
Materials & Supplies	28,422	24,200	24,200	23,900	27,200
Building Maintenance	24,346	30,500	22,470	22,470	32,300
Equipment Maintenance	2,725	10,220	10,650	7,650	11,740
Other Structure Maintenance	3,160	2,000	2,000	2,000	2,000
Professional Services	9,704	44,600	44,600	44,600	50,300
Education & Professional Development	820	2,000	2,000	600	2,000
Subscriptions & Membership	180	300	300	200	300
Communication Expenditures	2,187	5,015	5,015	2,200	4,015
Electricity & Heating	74,196	65,000	65,000	75,200	74,200
Internal Service Charges	24,937	29,258	29,258	29,058	28,531
Advertising	139	300	300	200	300
Commercial Equipment Rental	1,823	1,500	1,500	1,500	1,500
Insurance	3,468	3,598	3,598	3,598	4,026
Contract Labor	19,309	15,000	22,600	22,600	16,000
Merchant Bank Charges	1,376	1,500	1,500	1,500	1,500
Transfer to General Fund	19,800	19,800	19,800	19,800	19,800
Transfer to Health Fund	2,000	2,000	2,000	2,000	4,000
Capital Outlay - Bldgs Improvements	9,418	12,185	9,185	9,185	165,000
Capital Outlay - Heat, Vent, Air Cond	-	-	-	-	7,500
Capital Outlay - Other Structure	14,908	2,000	2,000	2,000	7,000
Capital Outlay - Computer Hardware	2,627	14,300	17,300	17,300	16,700
Capital Outlay - Computer Software	2,344	-	7,840	7,840	-
Capital Outlay - Machinery & Equipment	-	27,000	20,816	20,816	-
Total Expenditures:	\$ 543,012	\$ 618,352	\$ 620,008	\$ 616,719	\$ 815,464
One-time Expenditures:					
Personnel Services	\$ 3,855	\$ -	\$ -	\$ -	\$ 2,000
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 3,855	\$ -	\$ -	\$ -	\$ 2,000
One-time Expenditures as % of Department:	0.71%	0.00%	0.00%	0.00%	0.25%
Total Recurring Expenditures:	\$ 539,157	\$ 618,352	\$ 620,008	\$ 616,719	\$ 813,464

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services increased a net \$33K, mainly the result of increase in temporary pay, overtime and more employees opting for City insurance.
- 2) Professional services increased a net \$6K, mainly due to routine mowing and landscaping.
- 3) Light & Heating increased by \$9K due to current trends.
- 4) Contract labor increased \$1K, mainly due to current trend.
- 5) Transfer to Health Fund increased \$2K for one-time expense for new employee HSA seed money.
- 5) Capital expenditures are funded at \$196K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.



COMMUNITY CENTER FUND - continued



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	7	7	7	7	7
Total Staffing:	7	7	7	7	7

Program & Activity Summary:

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.

Goals & Objectives:

- 1) Completely re-do the landscaping to make it easier to manage, including outsourcing the weekly routine maintenance of the landscaping and grassy areas.
- 2) Begin a recurring budget for replacing equipment.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Dome Rentals	95	120	126	100
2) Annex Rentals	85	85	105	90
3) Arena Rentals	45	48	49	35



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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. Council approved regionalization of the landfill in 1992-93. Departments accounted for in this fund include:

**Environmental Services – Air Quality
Residential Collections Department
Brush & Bulky Item Collections
Yard Waste Collections
Recycling
Closure/Post Closure Fund**



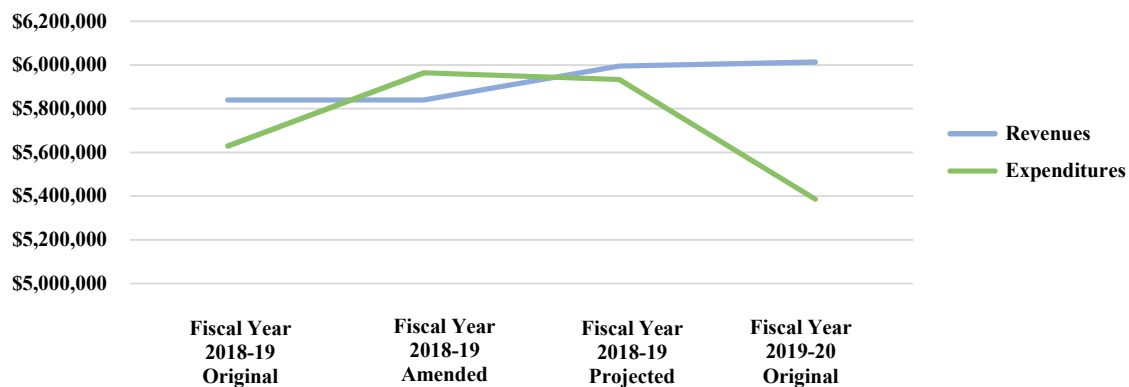
**ENVIRONMENTAL SERVICES FUND:
COMBINED
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital - Operating Fund	\$ 6,126,979	\$ 6,111,379	\$ 6,111,379	\$ 6,214,957
Reserved Working Capital - Operating Fund	-	336,067	336,067	-
Designated Working Capital - Closure Fund	2,521,005	2,534,745	2,534,745	2,828,658
Reserved Working Capital - Closure Fund	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 8,647,984	\$ 8,982,191	\$ 8,982,191	\$ 9,043,615
REVENUES:				
Operating Fund - Charges for Services:				
Closure / Post-Closure Fund	\$ 262,500	\$ 262,500	\$ 300,440	\$ 305,200
Operating Fund	5,576,930	5,576,930	5,694,089	5,708,157
Total Revenues	\$ 5,839,430	\$ 5,839,430	\$ 5,994,529	\$ 6,013,357
TOTAL FUNDS AVAILABLE	\$ 14,487,414	\$ 14,821,621	\$ 14,976,720	\$ 15,056,972
EXPENDITURES				
Operating Fund:				
Residential Collection Department	\$ 4,027,284	\$ 4,356,398	\$ 4,383,624	\$ 3,910,977
Brush & Bulky Item Collection Department	551,067	558,019	527,510	385,886
Yard Waste Collection Department	358,988	358,988	356,306	359,272
Recycling Center Department	691,010	691,010	659,138	680,190
Closure / Post-Closure Landfill Improvements	-	-	6,528	50,000
Total Expenditures	\$ 5,628,348	\$ 5,964,415	\$ 5,933,106	\$ 5,386,325
ENDING WORKING CAPITAL				
Undesignated Working Capital - Operating Fund	\$ 6,075,561	\$ 6,059,961	\$ 6,214,957	\$ 6,586,789
Designated Working Capital - Restricted Fund	2,783,505	2,797,245	2,828,658	3,083,858
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 8,859,066	\$ 8,857,206	\$ 9,043,615	\$ 9,670,647

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Environmental Services Fund, as with all 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.
- 3) For the purpose used herein, encumbrances are shown as a reservation of working capital.
- 4) Restricted current assets are shown as a designation of working capital.

Revenues vs. Expenditures





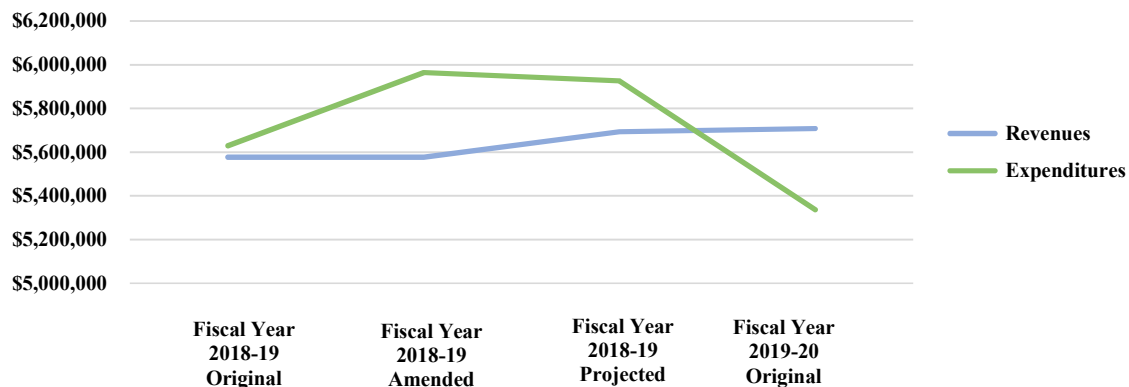
**ENVIRONMENTAL SERVICES FUND:
OPERATING FUND
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 6,126,979	\$ 6,111,379	\$ 6,111,379	\$ 6,214,957
Reserved Working Capital	-	336,067	336,067	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 6,126,979	\$ 6,447,446	\$ 6,447,446	\$ 6,214,957
REVENUES:				
Operating Fund - Charges for Services:				
Residential Collection Department	\$ 3,795,000	\$ 3,795,000	\$ 3,911,189	\$ 3,924,357
Brush & Bulky Item Collection Department	470,100	470,100	461,600	462,500
Yard Waste Collection Department	463,200	463,200	466,000	466,000
Recycling Center Department	848,630	848,630	855,300	855,300
Total Revenues	\$ 5,576,930	\$ 5,576,930	\$ 5,694,089	\$ 5,708,157
TOTAL FUNDS AVAILABLE	\$ 11,703,909	\$ 12,024,376	\$ 12,141,535	\$ 11,923,114
DEPARTMENTAL EXPENSES				
Residential Collection Department	\$ 4,027,284	\$ 4,356,398	\$ 4,383,624	\$ 3,910,977
Brush & Bulky Item Collection Department	551,067	558,019	527,510	385,886
Yard Waste Collection Department	358,988	358,988	356,306	359,272
Recycling Center Department	691,010	691,010	659,138	680,190
Total Expenditures	\$ 5,628,348	\$ 5,964,415	\$ 5,926,578	\$ 5,336,325
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 6,075,561	\$ 6,059,961	\$ 6,214,957	\$ 6,586,789
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 6,075,561	\$ 6,059,961	\$ 6,214,957	\$ 6,586,789

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Environmental Services Fund, as with all 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.
- 3) For the purposes used herein, encumbrances are shown as a reservation of working capital.
- 4) Restricted current assets are shown as a designation of working capital.

Revenues vs. Expenditures





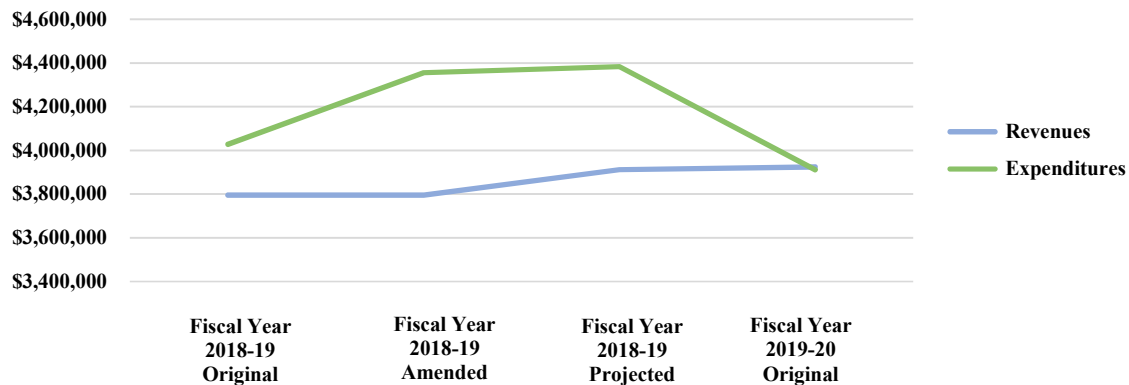
**ENVIRONMENTAL SERVICES FUND:
RESIDENTIAL COLLECTIONS
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 4,202,340	\$ 4,160,396	\$ 4,160,396	\$ 4,017,077
Reserved Working Capital	-	329,115	329,115	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 4,202,340	\$ 4,489,511	\$ 4,489,511	\$ 4,017,077
REVENUES:				
Garbage Fees	\$ 3,427,000	\$ 3,427,000	\$ 3,442,000	\$ 3,442,000
Extra Cart Fees	288,000	288,000	301,000	301,000
Interest Income from Operating Fund	40,000	40,000	89,000	89,000
Miscellaneous Revenue	40,000	40,000	79,189	45,000
Transfer from Other Fund	-	-	-	47,357
Total Revenues	\$ 3,795,000	\$ 3,795,000	\$ 3,911,189	\$ 3,924,357
TOTAL FUNDS AVAILABLE	\$ 7,997,340	\$ 8,284,511	\$ 8,400,700	\$ 7,941,434
EXPENSES				
Personnel Services	\$ 639,378	\$ 639,378	\$ 627,149	\$ 633,801
Operations & Maintenance	1,853,758	1,857,717	1,925,686	1,890,757
Capital Outlay	287,300	612,455	583,864	444,440
Administration Overhead Cost Allocation	266,654	266,654	263,844	275,465
Non-Departmental Overhead Cost Allocation	980,194	980,194	983,082	666,514
Total Expenditures	\$ 4,027,284	\$ 4,356,398	\$ 4,383,624	\$ 3,910,977
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 3,970,056	\$ 3,928,113	\$ 4,017,077	\$ 4,030,457
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 3,970,056	\$ 3,928,113	\$ 4,017,077	\$ 4,030,457

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Revenues vs. Expenditures



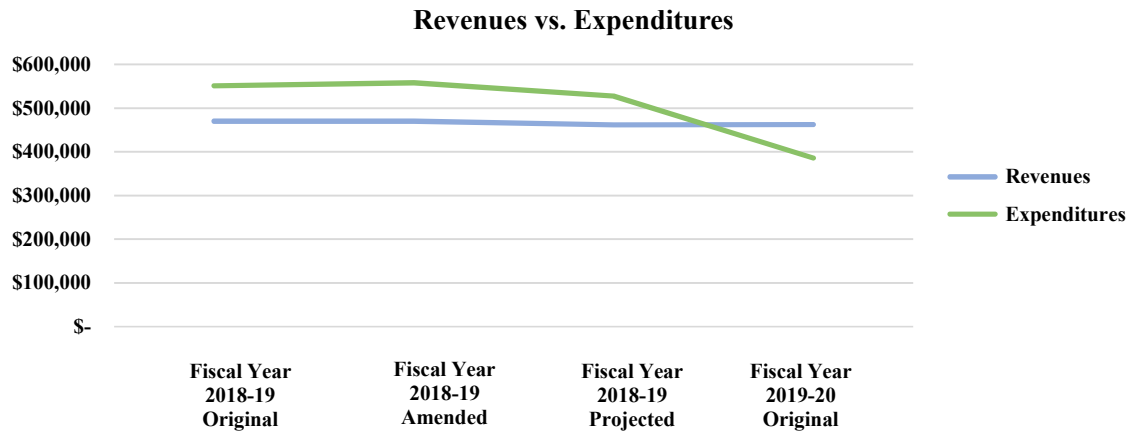


**ENVIRONMENTAL SERVICES FUND:
BRUSH & BULKY ITEM
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 706,106	\$ 712,825	\$ 712,825	\$ 653,867
Reserved Working Capital	-	6,952	6,952	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 706,106	\$ 719,777	\$ 719,777	\$ 653,867
REVENUES:				
Brush & Bulky Collection Variable Fees	\$ 35,000	\$ 35,000	\$ 24,100	\$ 25,000
Brush & Bulky Collection Fixed Fees	435,100	435,100	437,500	437,500
Total Revenues	\$ 470,100	\$ 470,100	\$ 461,600	\$ 462,500
TOTAL FUNDS AVAILABLE	\$ 1,176,206	\$ 1,189,877	\$ 1,181,377	\$ 1,116,367
EXPENSES				
Personnel Services	\$ 151,533	\$ 151,533	\$ 151,621	\$ 152,523
Operations & Maintenance	358,564	365,517	335,217	194,563
Capital Outlay	-	-	-	-
Administration Overhead Cost Allocation	30,990	30,990	30,663	32,014
Non-Departmental Overhead Cost Allocation	9,980	9,980	10,009	6,786
Total Expenditures	\$ 551,067	\$ 558,019	\$ 527,510	\$ 385,886
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 625,139	\$ 631,858	\$ 653,867	\$ 730,481
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 625,139	\$ 631,858	\$ 653,867	\$ 730,481

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.





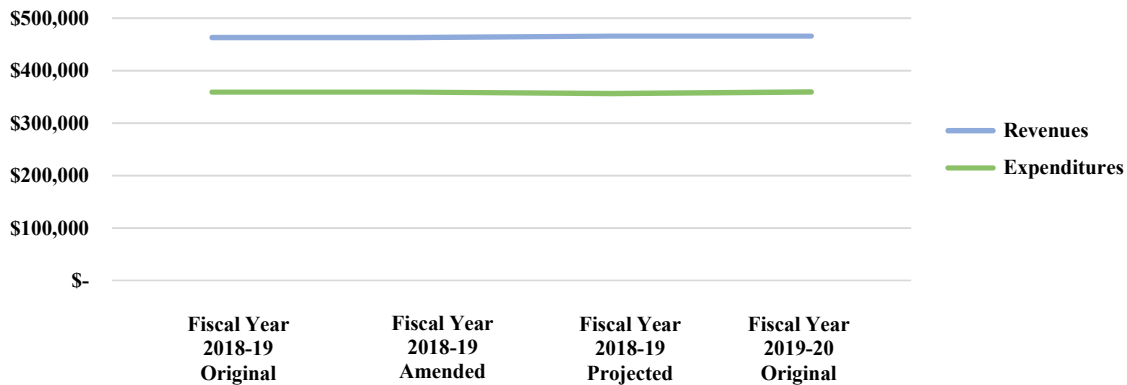
**ENVIRONMENTAL SERVICES FUND:
YARD WASTE COLLECTIONS
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 435,938	\$ 452,332	\$ 452,332	\$ 562,026
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 435,938	\$ 452,332	\$ 452,332	\$ 562,026
REVENUES:				
Yard Waste Collection Fixed Fees	\$ 463,200	\$ 463,200	\$ 466,000	\$ 466,000
Total Revenues	\$ 463,200	\$ 463,200	\$ 466,000	\$ 466,000
TOTAL FUNDS AVAILABLE	\$ 899,138	\$ 915,532	\$ 918,332	\$ 1,028,026
EXPENSES				
Personnel Services	\$ 191,518	\$ 191,518	\$ 187,608	\$ 192,638
Operations & Maintenance	92,550	92,550	94,433	92,762
Capital Outlay	-	-	-	-
Administration Overhead Cost Allocation	64,940	64,940	64,256	67,086
Non-Departmental Overhead Cost Allocation	9,980	9,980	10,009	6,786
Total Expenditures	\$ 358,988	\$ 358,988	\$ 356,306	\$ 359,272
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 540,150	\$ 556,544	\$ 562,026	\$ 668,754
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 540,150	\$ 556,544	\$ 562,026	\$ 668,754

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Revenues vs. Expenditures





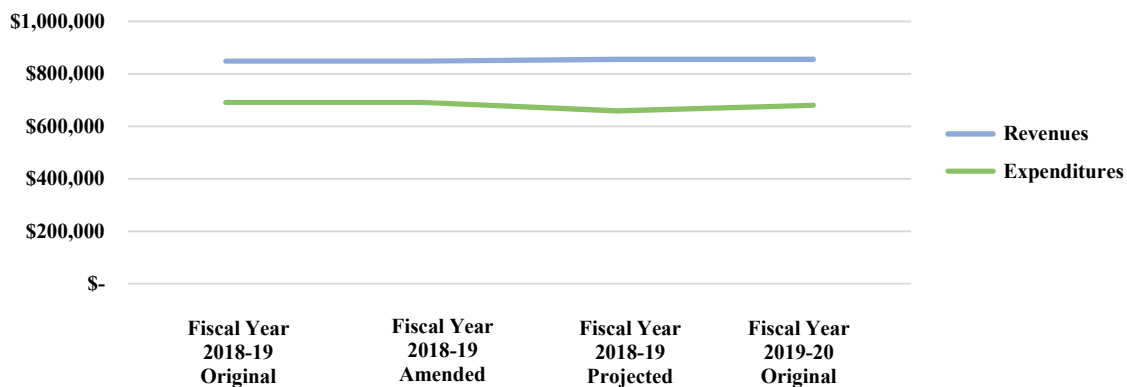
**ENVIRONMENTAL SERVICES FUND:
RECYCLING CENTER
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 782,595	\$ 785,826	\$ 785,826	\$ 981,988
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 782,595	\$ 785,826	\$ 785,826	\$ 981,988
REVENUES:				
Recycling Center Collection Fixed Fees	\$ 686,400	\$ 686,400	\$ 690,600	\$ 690,600
Extra Cart Fees	9,400	9,400	10,900	10,900
Household Hazardous Waste Revenue	152,830	152,830	153,800	153,800
Total Revenues	\$ 848,630	\$ 848,630	\$ 855,300	\$ 855,300
TOTAL FUNDS AVAILABLE	\$ 1,631,225	\$ 1,634,456	\$ 1,641,126	\$ 1,837,288
EXPENSES				
Personnel Services	\$ 105,719	\$ 105,719	\$ 119,037	\$ 101,184
Operations & Maintenance	569,450	569,450	524,345	562,960
Capital Outlay	6,800	6,800	6,800	7,000
Administration Overhead Cost Allocation	8,210	8,210	8,123	8,481
Non-Departmental Overhead Cost Allocation	831	831	833	565
Total Expenditures	\$ 691,010	\$ 691,010	\$ 659,138	\$ 680,190
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 940,215	\$ 943,446	\$ 981,988	\$ 1,157,097
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 940,215	\$ 943,446	\$ 981,988	\$ 1,157,097

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Revenues vs. Expenditures





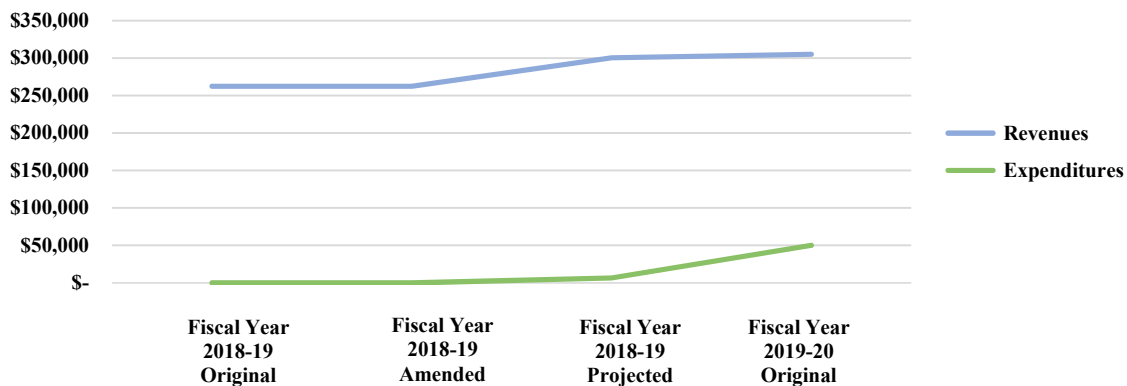
**ENVIRONMENTAL SERVICES FUND:
CLOSURE & POST-CLOSURE
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Designated Working Capital	\$ 2,521,005	\$ 2,534,745	\$ 2,534,745	\$ 2,828,658
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 2,521,005	\$ 2,534,745	\$ 2,534,745	\$ 2,828,658
REVENUES:				
Renovar Royalty Payment	\$ 33,000	\$ 33,000	\$ 30,000	\$ 37,000
TLM Royalty Payment	20,000	20,000	22,000	22,000
Transfer from Operating Fund	180,000	180,000	180,000	180,000
Interest Income from Restricted Fund	25,000	25,000	59,000	59,000
Lease Income	4,500	4,500	9,440	7,200
Total Revenues	\$ 262,500	\$ 262,500	\$ 300,440	\$ 305,200
TOTAL FUNDS AVAILABLE	\$ 2,783,505	\$ 2,797,245	\$ 2,835,185	\$ 3,133,858
EXPENSES				
Closure / Post-Closure - Maintenance	\$ -	\$ -	\$ 6,528	\$ 50,000
Closure / Post-Closure - Landfill Improvements	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 6,528	\$ 50,000
ENDING WORKING CAPITAL				
Designated Working Capital	\$ 2,783,505	\$ 2,797,245	\$ 2,828,658	\$ 3,083,858
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 2,783,505	\$ 2,797,245	\$ 2,828,658	\$ 3,083,858

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Environmental Services Fund, as with all 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.
- 3) For the purposes used herein, encumbrances are shown as a reservation of working capital.
- 4) Restricted current assets are shown as a designation of working capital.

Revenues vs. Expenditures



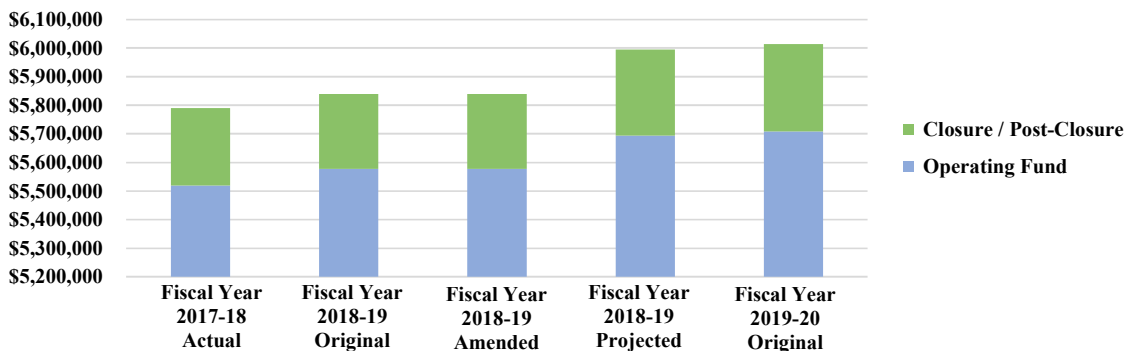


ENVIRONMENTAL SERVICES FUND: REVENUES	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
OPERATING FUND					
Garbage Fees	\$ 3,387,255	\$ 3,427,000	\$ 3,427,000	\$ 3,442,000	\$ 3,442,000
Extra Cart Fees	291,716	288,000	288,000	301,000	301,000
Brush & Bulky Collection Variable Fees	21,227	35,000	35,000	24,100	25,000
Brush & Bulky Collection Fixed Fees	435,556	435,100	435,100	437,500	437,500
Yard Waste Collection Fixed Fees	463,776	463,200	463,200	466,000	466,000
Recycling Cart Fees	9,485	9,400	9,400	10,900	10,900
Recycling Center Collection Fixed Fees	687,259	686,400	686,400	690,600	690,600
Household Hazardous Waste Fees	153,021	152,830	152,830	153,800	153,800
Interest Income from Operating Fund	63,297	40,000	40,000	89,000	89,000
Auction Sales	161	10,000	10,000	48,933	15,000
Weedy Lot	-	25,000	25,000	25,000	25,000
Miscellaneous Revenue	5,950	5,000	5,000	5,257	5,000
Transfer from Workers Comp.Fund	-	-	-	-	47,357
CLOSURE & POST-CLOSURE FUND					
Renovar Royalty Payment	27,771	33,000	33,000	30,000	37,000
TLM Royalty Payment	18,402	20,000	20,000	22,000	22,000
Transfer from Operating Fund	180,000	180,000	180,000	180,000	180,000
Interest Income from Restricted Fund	42,428	25,000	25,000	59,000	59,000
Lease Income	2,640	4,500	4,500	9,440	7,200
Total Revenues:	\$ 5,789,942	\$ 5,839,430	\$ 5,839,430	\$ 5,994,529	\$ 6,013,357
One-time Revenues:					
Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ 62,357
Closure & Post-Closure	-	-	-	-	-
Total One-time Revenues:	\$ -	\$ -	\$ -	\$ -	\$ 62,357
One-time Revenues as % of Department:	0.00%	0.00%	0.00%	0.00%	1.04%
Total Recurring Revenues:	\$ 5,789,942	\$ 5,839,430	\$ 5,839,430	\$ 5,994,529	\$ 5,951,000

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Garbage fees increased \$15K mainly due to current trends.
- 2) Extra cart fees increased \$13K mainly due to current trends.
- 3) Brush & Bulky Collection Variable Fees decreased by \$10K.
- 4) Recycling fees increased \$4K mainly due to current trends.
- 5) Interest income from Operating Fund increased \$49K due to current market trends.
- 6) Auction sales increased \$5K due to more items being sold in auction.
- 7) Transfer from Other Fund is a one-time transfer of \$47,357 from Workers' Compensation Fund due to the return of capital.
- 8) Royalty payments increase of \$2K is mainly due to the price of gas.
- 9) Interest income from Restricted Fund increased \$34K due to current market trends.

Revenues by Category





**ENVIRONMENTAL SERVICES FUND:
EXPENDITURES
BY CLASSIFICATION**

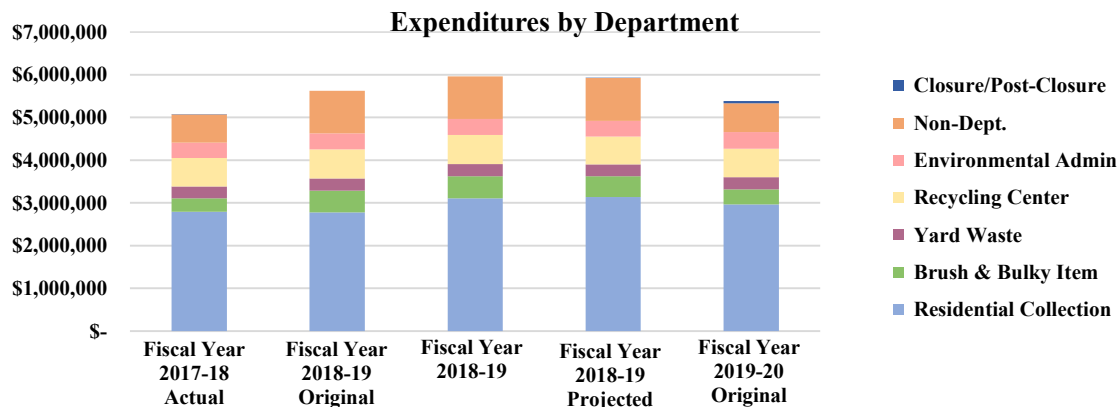
	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 1,340,793	\$ 1,323,988	\$ 1,323,988	\$ 1,320,909	\$ 1,316,787
Materials & Supplies	220,242	253,854	256,339	234,575	242,836
Building Maintenance	3,926	4,341	660	660	4,341
Equipment Maintenance	16,102	16,100	16,014	15,900	16,102
Professional Services	142,654	187,650	279,876	292,293	204,000
Education & Professional Development	5,541	7,744	7,744	6,744	7,744
Subscriptions & Memberships	1,015	1,100	1,100	1,100	1,100
Communication Expenditures	7,336	7,015	7,015	7,230	7,781
Electricity & Heating	15,695	15,903	15,903	14,620	15,820
Internal Service Charges	1,180,527	1,106,887	1,101,887	1,101,230	956,281
Advertising Expenditures	150	2,500	2,500	-	3,500
Employee & Public Relations	889	500	500	500	500
700 Main Rental	10,275	10,275	10,275	10,275	10,275
Insurance	29,743	31,051	31,051	31,051	34,651
Bank Charges	1,382	-	-	2,950	1,400
Contract Labor	146,532	128,000	129,800	126,800	143,000
Tipping Fees	1,063,362	1,123,140	1,043,908	1,059,119	1,134,000
Transfer to General Fund	587,167	587,167	587,167	587,167	587,167
Transfer to Closure & Post-Closure Fund	180,000	180,000	180,000	180,000	180,000
Transfer to Health Fund	8,000	341,333	341,333	341,333	16,000
Closure & Post-Closure	-	-	-	-	50,000
Capital Outlay - A/C & Heating	-	-	-	-	6,500
Capital Outlay - Other Structures	79,745	253,500	578,655	550,064	400,000
Capital Outlay - Other Equipment	-	4,000	6,400	6,400	8,740
Capital Outlay - Computer Hardware	3,206	8,300	8,300	8,186	2,800
Capital Outlay - Machinery & Equipment	32,749	34,000	34,000	34,000	35,000
Total Expenditures:	\$ 5,077,027	\$ 5,628,348	\$ 5,964,415	\$ 5,933,106	\$ 5,386,325



ENVIRONMENTAL SERVICES FUND: EXPENDITURES BY COST CENTER	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Residential Collection Department	\$ 2,792,853	\$ 2,780,436	\$ 3,109,551	\$ 3,136,699	\$ 2,968,998
Brush & Bulky Item Collection Department	312,135	510,097	517,050	486,838	347,086
Yard Waste Collection Department	278,242	284,068	284,068	282,041	285,400
Recycling Center Department	668,601	681,969	681,969	650,182	671,144
Environmental Administration Department	359,314	370,794	370,794	366,886	383,046
Non-Departmental	661,268	1,000,984	1,000,984	1,003,933	680,651
Closure/Post-Closure - Landfill Improvements	4,615	-	-	6,528	50,000
Total Expenditures:	\$ 5,077,029	\$ 5,628,348	\$ 5,964,415	\$ 5,933,106	\$ 5,386,325
One-time Expenditures:					
Residential Collection Department	\$ 1,161,806	\$ 651,805	\$ 651,805	\$ 274,943	\$ 840,579
Brush & Bulky Item Collection Department	10,487	163,875	163,875	166,680	-
Yard Waste Collection Department	2,486	-	-	-	-
Recycling Center Department	9,286	6,800	6,800	-	7,000
Environmental Administration Department	1,244	4,000	4,000	5,624	-
Non-Departmental	-	333,333	333,333	333,333	8,000
Closure/Post-Closure - Landfill Improvements	-	-	-	-	50,000
Total One-time Expenditures:	\$ 1,185,309	\$ 1,159,813	\$ 1,159,813	\$ 780,580	\$ 905,579
One-time Expenditures as % of Department:	23.35%	20.61%	19.45%	13.16%	16.81%
Total Recurring Expenditures:	\$ 3,891,720	\$ 4,468,535	\$ 4,804,602	\$ 5,152,525	\$ 4,480,746

Notes:

- 1) Additional information may be found in the respective departmental sections of this document.





**ENVIRONMENTAL SERVICES FUND:
RESIDENTIAL COLLECTIONS
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 658,502	\$ 639,378	\$ 639,378	\$ 627,149	\$ 633,801
Materials & Supplies	160,262	185,660	187,345	177,385	174,891
Building Maintenance	3,149	3,300	660	660	3,300
Equipment Maintenance	16,102	16,100	16,014	15,900	16,102
Professional Services	3,253	57,000	141,233	139,613	72,000
Education & Professional Development	334	1,244	1,244	744	1,244
Subscriptions & Memberships	236	300	300	300	300
Communication Expenditures	5,354	4,900	4,900	5,030	5,650
Electricity & Heating	15,695	15,820	15,820	14,620	15,820
Internal Service Charges	998,291	720,934	720,934	720,934	733,950
Employee & Public Relations	889	500	500	500	500
Contract Labor	371	3,000	3,000	-	3,000
Tipping Fees	641,485	665,000	585,768	670,000	684,000
Transfer to Closure & Post-Closure Fund	180,000	180,000	180,000	180,000	180,000
Capital Outlay - Heat, Vent, Air Cond	-	-	-	-	6,500
Capital Outlay - Other Structures	79,745	253,500	578,655	550,064	400,000
Capital Outlay - Other Equipment	-	-	-	-	8,740
Capital Outlay - Computer Equipment	3,206	6,600	6,600	6,600	1,200
Capital Outlay - Machinery & Equipment	25,979	27,200	27,200	27,200	28,000
Total Expenditures:	\$ 2,792,853	\$ 2,780,436	\$ 3,109,551	\$ 3,136,699	\$ 2,968,998

One-time Expenditures:

Personnel Services	\$ 7,462	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	573,844	367,805	367,805	-	397,339
Capital Outlay	580,500	284,000	284,000	274,943	443,240
Total One-time Expenditures:	\$ 1,161,806	\$ 651,805	\$ 651,805	\$ 274,943	\$ 840,579

One-time Expenditures as % of Department:

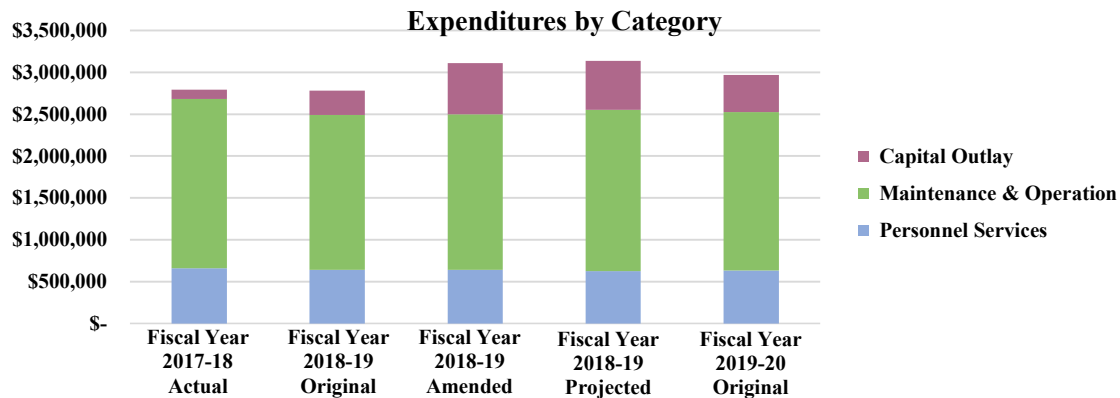
41.60%	23.44%	20.96%	8.77%	28.31%

Total Recurring Expenditures:

\$ 1,631,047	\$ 2,128,631	\$ 2,457,746	\$ 2,861,756	\$ 2,128,419

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel services decreased \$6K, mainly due to baseline adjustments.
- 2) Materials and supplies decreased \$10K, mainly due to a decrease in fuel, small tools and uniform due to current trends.
- 3) Professional services increased \$15K, mainly due to the one-time expense for Commercial Pickup Study.
- 4) Internal service charges increased \$13K, mainly due to purchasing more vehicles.
- 5) Tipping fees increased \$19K, mainly due to baseline adjustments.
- 6) Capital expenditures are budgeted at \$444K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.





RESIDENTIAL COLLECTIONS - continued

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	11	11	11	11	11
Total Staffing:	11	11	11	11	11

Program & Activity Summary:

Continue to provide weekly garbage pickup for 19,000 plus 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.

Goals & Objectives:

- 1) Continue to work on route efficiency and make adjustments as needed.
- 2) Continue to make safety a high priority.
- 3) Continue to provide a high level of customer service.

Operating Indicators:

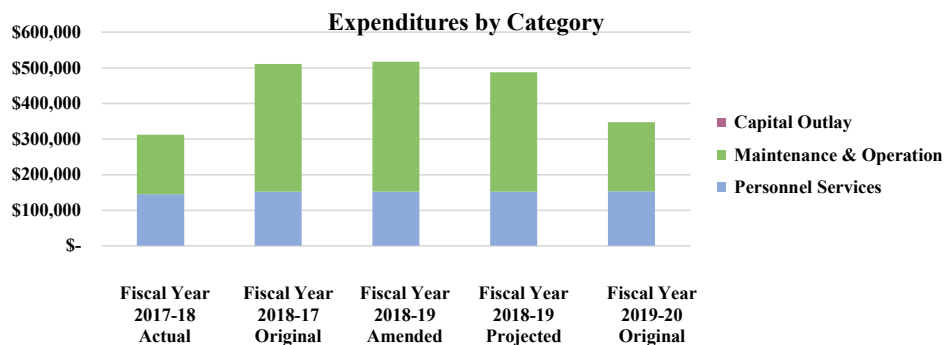
	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Total Tons	22,659	24,000	23,487	23,500
2) Total Loads	3,377	3,478	3,420	3,440



ENVIRONMENTAL SERVICES FUND: BRUSH & BULKY ITEM EXPENDITURES	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 144,944	\$ 151,533	\$ 151,533	\$ 151,621	\$ 152,523
Materials & Supplies	24,795	26,610	26,610	24,700	26,610
Professional Services	1,047	-	6,953	6,953	-
Internal Service Charges	56,994	221,814	221,814	221,564	57,953
Tipping Fees	84,354	110,140	110,140	82,000	110,000
Total Expenditures:	\$ 312,135	\$ 510,097	\$ 517,050	\$ 486,838	\$ 347,086
One-time Expenditures:					
Personnel Services	\$ 2,487	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	8,000	163,875	163,875	166,680	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 10,487	\$ 163,875	\$ 163,875	\$ 166,680	\$ -
One-time Expenditures as % of Department:	3.36%	32.13%	31.69%	34.24%	0.00%
Total Recurring Expenditures:	\$ 301,648	\$ 346,222	\$ 353,175	\$ 320,158	\$ 347,086

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel services increased \$990, mainly due to baseline adjustments.
- 2) Internal Services decreased \$164K mainly due to purchasing less vehicles.
- 3) No capital expenditures are budgeted for Fiscal Year 2019-20.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	3	3	3	3	3
Total Staffing:	3	3	3	3	3

Program & Activity Summary:

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.

Goals & Objectives:

- 1) Continue to review processes to ensure outstanding customer service.
- 2) Focus on customer communications to ensure our citizens understand the processes in place.
- 3) Continue to work with Code Enforcement to ensure the City is kept as clean as possible.

Operating Indicators:

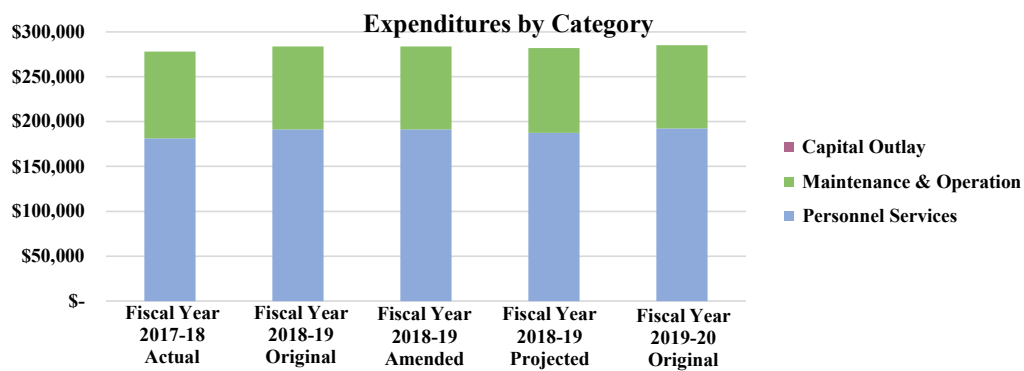
	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Third Party Sludge	-	10,982	10,982	11,000
2) Third Party Brush	-	10,221	10,221	10,500
3) City of Victoria Sludge	-	8,330	8,330	8,330
4) City of Victoria Brush	-	3,407	3,407	3,407



ENVIRONMENTAL SERVICES FUND: YARD WASTE COLLECTIONS EXPENDITURES	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 181,654	\$ 191,518	\$ 191,518	\$ 187,608	\$ 192,638
Materials & Supplies	22,382	23,950	23,950	26,040	24,150
Internal Service Charges	44,043	53,600	48,600	48,393	53,612
Contract Labor	30,163	15,000	20,000	20,000	15,000
Total Expenditures:	\$ 278,242	\$ 284,068	\$ 284,068	\$ 282,041	\$ 285,400
One-time Expenditures:					
Personnel Services	\$ 2,486	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 2,486	\$ -	\$ -	\$ -	\$ -
One-time Expenditures as % of Department:	0.89%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 275,756	\$ 284,068	\$ 284,068	\$ 282,041	\$ 285,400

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel services increased a net \$1K, mainly due to baseline adjustments.
- 2) No capital expenditures are budgeted for Fiscal Year 2019-20.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	4	4	4	4	4
Total Staffing:	4	4	4	4	4

Program & Activity Summary:

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

Goals & Objectives:

- 1) Continue to monitor the new routes and look for issues and opportunities.
- 2) Continue to educate the customers on how to separate yard waste and the pickup schedule.
- 3) Continue to evaluate the routes and make adjustments.

Operating Indicators:

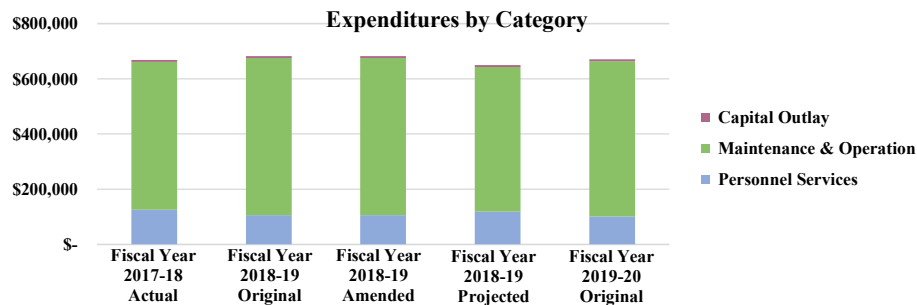
	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Tonnage Recycled	2,685	2,700	1,727	2,000
2) Contamination Rate	35%	10%	22%	10%



ENVIRONMENTAL SERVICES FUND: RECYCLING CENTER EXPENDITURES	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 125,940	\$ 105,719	\$ 105,719	\$ 119,037	\$ 101,184
Materials & Supplies	10,817	15,235	15,235	3,700	14,235
Building Maintenance	777	1,041	-	-	1,041
Professional Services	133,635	130,650	131,691	139,200	132,000
Communication Expenditures	221	205	205	290	221
Electricity & Heating	-	83	83	-	-
Internal Service Charges	52,919	74,236	74,236	74,036	74,463
Advertising Expenditures	-	-	-	-	1,000
Tipping Fees	337,522	348,000	348,000	307,119	340,000
Capital Outlay - Building & Improvements	-	-	-	-	-
Capital Outlay - Machinery & Equipment	6,770	6,800	6,800	6,800	7,000
Total Expenditures:	\$ 668,601	\$ 681,969	\$ 681,969	\$ 650,182	\$ 671,144
One-time Expenditures:					
Personnel Services	\$ 2,486	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	6,800	6,800	6,800	-	7,000
Total One-time Expenditures:	\$ 9,286	\$ 6,800	\$ 6,800	\$ -	\$ 7,000
One-time Expenditures as % of Department:	1.39%	1.00%	1.00%	0.00%	1.04%
Total Recurring Expenditures:	\$ 659,315	\$ 675,169	\$ 675,169	\$ 650,182	\$ 664,144

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel services decreased \$4.5K, mainly due to baseline adjustments.
- 2) Materials and supplies decreased \$1K, due to current trends.
- 3) Professional Services increased \$1K, due to Household Hazardous Waste Collection trends.
- 4) Tipping fees decreased by \$8K due to current trends.
- 5) Capital expenditures are budgeted at \$7K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	2	2	2	2	2
Total Staffing:	2	2	2	2	2

Program & Activity Summary:

The Solid Waste Department will continue to provide Household Hazardous Waste pickup to all City of Victoria residents. HHW services are available to customers 24/7 via a 1800-449-7587. Curbside Recycling is provided to all City customers on an every other week basis. The Environmental Department will continue to provide environmental education to VISD and all citizens.

Goals & Objectives:

- 1) Continue to educate our customers on the proper items to recycle to reduce contamination in our recycle stream.
- 2) Continue to educate our customers on the value of recycling.
- 3) Continue to work with VISD on their very successful school recycling program.
- 4) Continue to monitor and track the Household Hazardous Waste Program to ensure it continues to be successful.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Tonnage Recycled	2,685	2,700	1,727	2,000
2) Contamination Rate	35%	10%	22%	10%

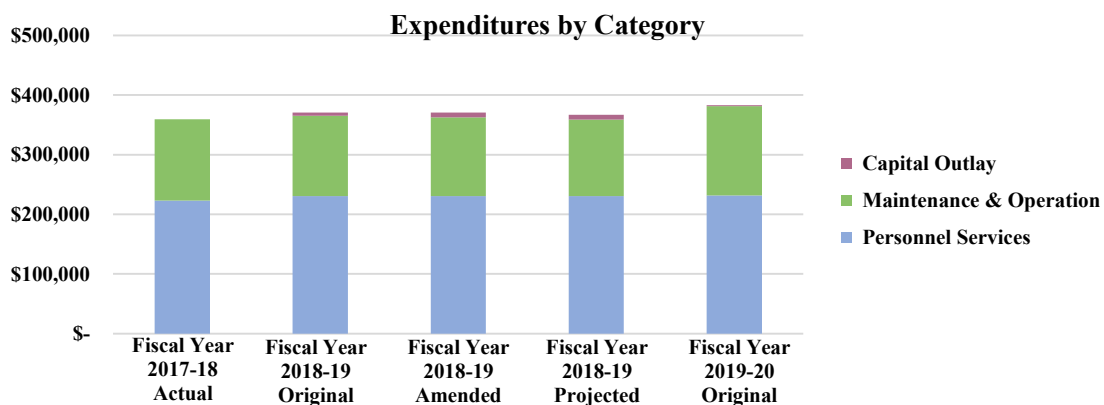


**ENVIRONMENTAL SERVICES FUND:
ADMINISTRATION/AIR QUALITY
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 223,057	\$ 230,710	\$ 230,710	\$ 230,365	\$ 231,511
Materials & Supplies	1,986	2,399	3,199	2,750	2,950
Professional Services	104	-	-	-	-
Education & Professional Development	5,206	6,500	6,500	6,000	6,500
Subscriptions & Memberships	779	800	800	800	800
Communication Expenditures	1,760	1,910	1,910	1,910	1,910
Employee & Public Relations	-	-	-	-	-
Advertising & Publication	150	2,500	2,500	-	2,500
700 Main Rental	10,275	10,275	10,275	10,275	10,275
Contract Labor	115,997	110,000	106,800	106,800	125,000
Capital Outlay - Office Equipment	-	4,000	6,400	6,400	-
Capital Outlay - Computer Hardware	-	1,700	1,700	1,586	1,600
Total Expenditures:	\$ 359,314	\$ 370,794	\$ 370,794	\$ 366,886	\$ 383,046
One-time Expenditures:					
Personnel Services	\$ 1,244	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	4,000	4,000	5,624	-
Total One-time Expenditures:	\$ 1,244	\$ 4,000	\$ 4,000	\$ 5,624	\$ -
One-time Expenditures as % of Department:	0.35%	1.08%	1.08%	1.53%	0.00%
Total Recurring Expenditures:	\$ 358,070	\$ 366,794	\$ 366,794	\$ 361,262	\$ 383,046
Administration Overhead Cost Allocation:					
Residential Collection Department	\$ 269,486	\$ 266,654	\$ 266,654	\$ 263,844	\$ 275,465
Brush & Bulky Item Collection Dept.	43,118	30,990	30,990	30,663	32,014
Yard Waste Collection Department	43,118	64,940	64,940	64,256	67,086
Recycling Center Department	3,593	8,210	8,210	8,123	8,481
Total Admin. Overhead Cost Allocation:	\$ 359,314	\$ 370,794	\$ 370,794	\$ 366,886	\$ 383,046

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel services increased a net \$801, mainly due to an increase in City's health portion.
- 2) Contract labor increased by \$15K mainly due to the Outfalls Clean-up Program.
- 3) Capital expenditures are budgeted at \$2K for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.





ADMINISTRATION/AIR QUALITY - continued

		Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:						
	Full-time	4	4	3	3	3
	Total Staffing:	4	4	3	3	3

- 1) Beginning January 1, 2018, the TCEQ Air Quality Grant will no longer be funded by the state, resulting in a reduction of one employee.

Program & Activity Summary:

Continue to provide education in regard to recycling, solid waste, air quality, composting, storm water and water conservation. We will focus on litter control and prevention through the revitalization of KVB and education. Continue to work with VISD on recycling and othe environmental issues.

Goals & Objectives:

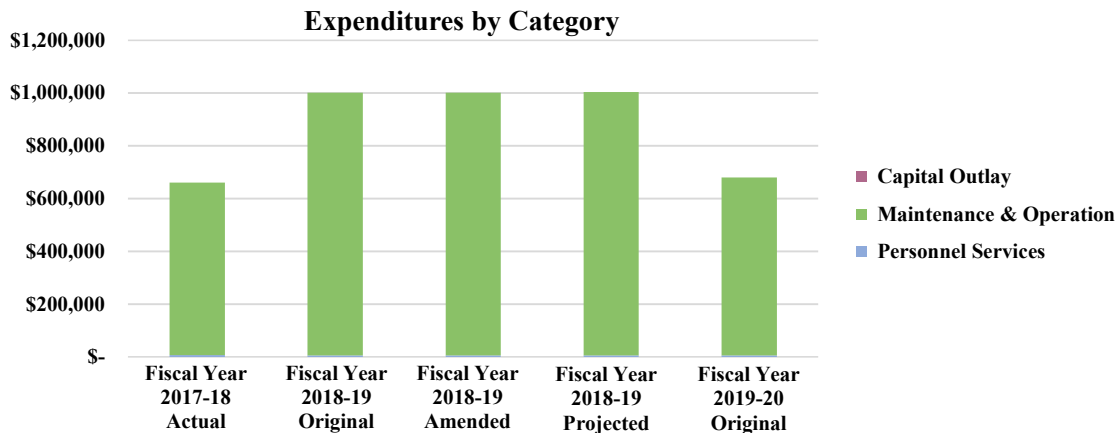
- 1) Continue to manage activities of the Solid Waste and Recycling Departments.
- 2) Manage activities of the Community Apperance Divisions and litter educate
- 3) Educate the public on Air Quality, Water and Solid Waste issues.
- 4) Continue to manage Compost, Commercial, Landfilled and Landfilled Gas Contracts as well as the landfill expansion contract..



ENVIRONMENTAL SERVICES FUND: NON-DEPARTMENTAL EXPENDITURES	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 6,696	\$ 5,130	\$ 5,130	\$ 5,129	\$ 5,130
Internal Services	28,280	36,303	36,303	36,303	36,303
Insurance	29,743	31,051	31,051	31,051	34,651
Bank Charges	1,382	-	-	2,950	1,400
Transfer to General Fund	587,167	587,167	587,167	587,167	587,167
Transfer to Health Fund	8,000	341,333	341,333	341,333	16,000
Total Expenditures:	\$ 661,268	\$ 1,000,984	\$ 1,000,984	\$ 1,003,933	\$ 680,651
One-time Expenditures:					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer to Other Funds	-	333,333	333,333	333,333	8,000
Total One-time Expenditures:	\$ -	\$ 333,333	\$ 333,333	\$ 333,333	\$ 8,000
One-time Expenditures as % of Department:	0.00%	33.30%	33.30%	33.20%	1.18%
Total Recurring Expenditures:	\$ 661,268	\$ 667,651	\$ 667,651	\$ 670,600	\$ 672,651
Administration Overhead Cost Allocation:					
Residential Collection Department	\$ 647,534	\$ 980,194	\$ 9,810,194	\$ 983,082	\$ 666,514
Brush & Bulky Item Collection Dept.	6,593	9,980	9,980	10,009	6,786
Yard Waste Collection Dept.	6,593	9,980	9,980	10,009	6,786
Recycling Center Department	549	831	831	833	565
Total Expenditures by Allocation:	\$ 661,268	\$ 1,000,984	\$ 9,830,984	\$ 1,003,933	\$ 680,651

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Insurance premiums increased by \$4K, due to trends.
- 2) Bank charges increased by \$1.4K.
- 3) The transfer to General Fund is based on a percentage of revenues of the Environmental Services Fund.
- 4) Transfer to Health Fund decreased by \$325K with a one-time expense of \$8K.
- 5) No capital expenditures are budgeted for Fiscal Year 2019-20.

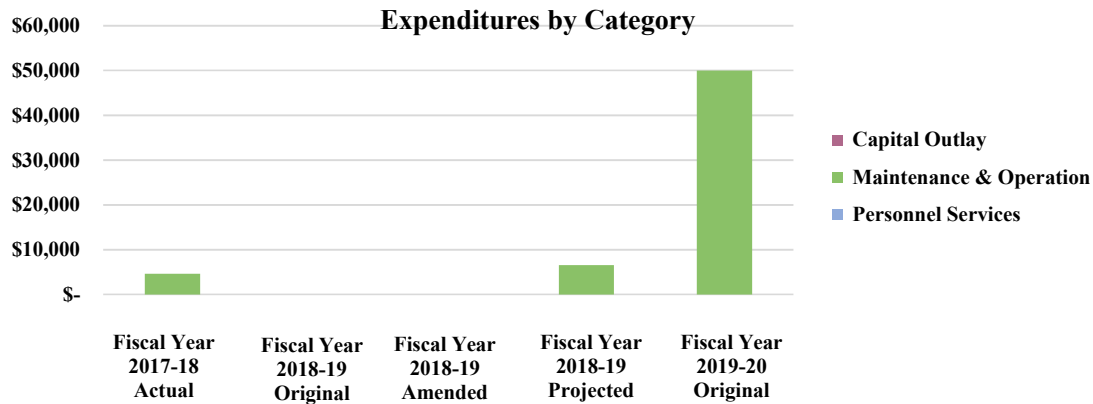




ENVIRONMENTAL SERVICES FUND: CLOSURE & POST-CLOSURE EXPENDITURES	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Professional Services	\$ 4,615	\$ -	\$ -	\$ 6,528	\$ -
Landfill Closure	-	-	-	-	25,000
Landfill Post-Closure	-	-	-	-	25,000
Total Expenditures:	\$ 4,615	\$ -	\$ -	\$ 6,528	\$ 50,000
One-time Expenditures:					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	50,000
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ 50,000
One-time Expenditures as % of Department:	0.00%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 4,615	\$ -	\$ -	\$ 6,528	\$ -

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Landfill Closure includes \$25K to monitor the landfill gas extraction system for future repairs/improvements.
- 2) Landfill Post-Closure includes \$25K to monitor the landfill gas extraction system for future repairs/improvements.
- 2) Additional information can be found in the Environmental Services Fund section of the Enterprise Funds Assumptions and Highlights section of this document.





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.



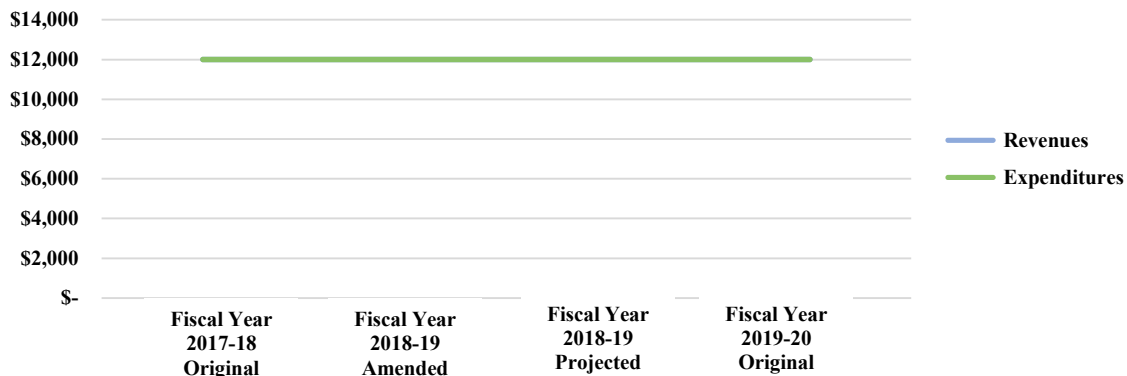
**SOFTBALL COMPLEX FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
REVENUES:				
Lease Income	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Total Revenues	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
TOTAL FUNDS AVAILABLE	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
EXPENDITURES				
Operations & Maintenance Budget	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Total Expenditures	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000

Notes:

- 1 Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2 For the Softball Complex Fund, as with all 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.
- 3 For the purpose used herein, encumbrances are shown as a reservation of working capital.

Revenues vs. Expenditures





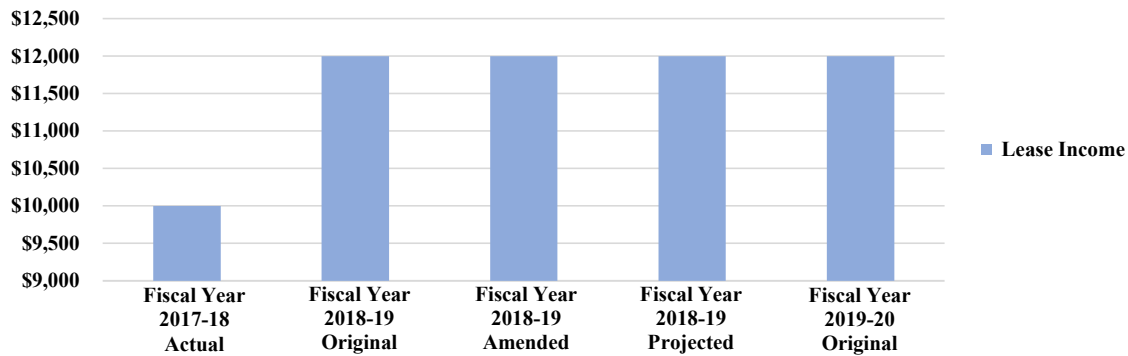
SOFTBALL COMPLEX FUND:

	Fiscal Year 2017-18 Actual Rev/Exp	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
REVENUES					
Charges for Services					
Lease Income	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Total Revenues:	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Based on the current rental agreement, concession stand rental is budgeted at \$12K, same level as prior year.

Revenues by Category



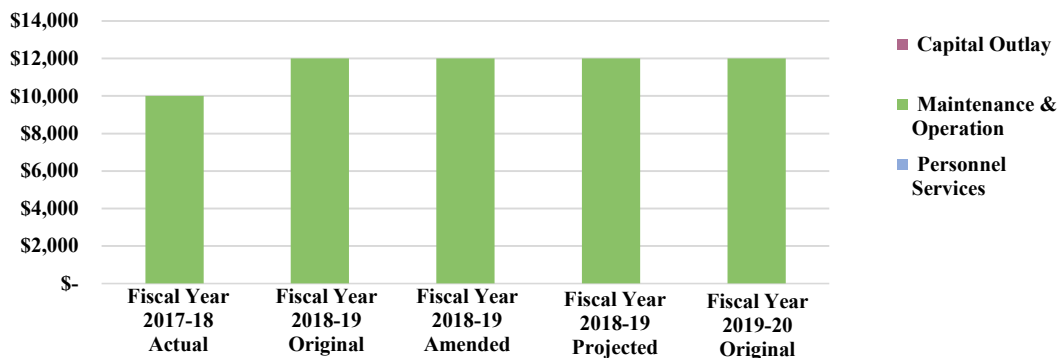
EXPENDITURES

Transfer to General Fund	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Total Expenditures:	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
One-time Expenditures:					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -
One-time Expenditures as % of Department:	0.00%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Transfer to General Fund is the same level as prior year, allowing the City to maintain an adequate working capital balance.

Expenditures by Category





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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.



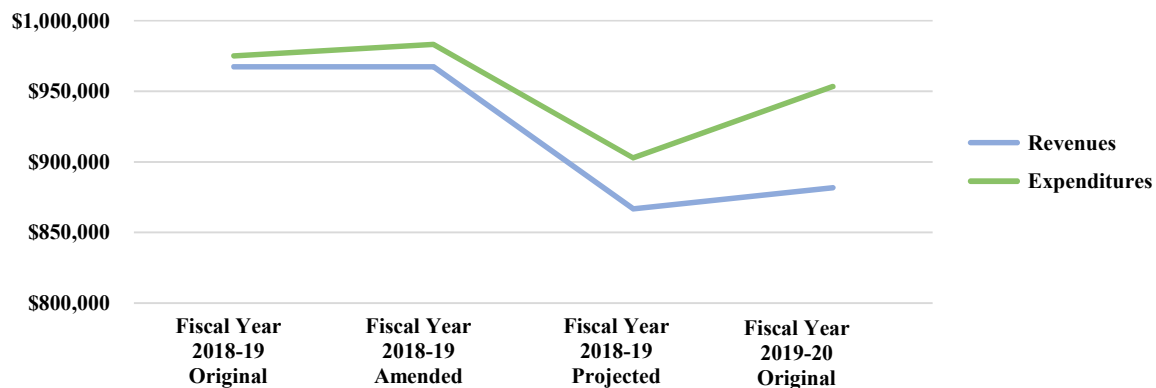
**RIVERSIDE PARK GOLF COURSE FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 318,973	\$ 334,519	\$ 334,519	\$ 290,178
Reserved Working Capital	26,680	8,558	8,558	24,658
Reserved Working Capital - Operating Encumbrance	-	7,900	7,900	
TOTAL WORKING CAPITAL, OCTOBER 1	\$ 345,653	\$ 350,977	\$ 350,977	\$ 314,836
REVENUES:				
Golf Sales	\$ 790,986	\$ 790,986	\$ 701,786	\$ 707,786
Beer Sales	76,900	76,900	70,000	75,000
Food Sales	8,640	8,640	8,000	10,000
Non-Alcoholic Beverages Sales	25,910	25,910	24,000	25,000
Merchandise Sales	40,100	40,100	39,000	40,100
Capital Replacement Surcharges	24,950	24,950	24,000	24,000
Total Revenues	\$ 967,486	\$ 967,486	\$ 866,786	\$ 881,886
TOTAL FUNDS AVAILABLE	\$ 1,313,139	\$ 1,318,463	\$ 1,217,763	\$ 1,196,722
EXPENDITURES				
Personnel Services	\$ 542,849	\$ 542,849	\$ 508,821	\$ 548,078
Operations & Maintenance	424,438	424,438	386,206	405,388
Capital Outlays	8,000	15,900	7,900	-
Total Expenditures	\$ 975,287	\$ 983,187	\$ 902,927	\$ 953,466
ENDING WORKING CAPITAL				
Undesignated Working Capital - Operating	\$ 294,222	\$ 317,668	\$ 290,178	\$ 194,499
Reserved Working Capital - Capital Improvements	43,630	17,608	24,658	48,658
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 337,852	\$ 335,275	\$ 314,836	\$ 243,156

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Riverside Park Golf Course Fund, as with all 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.
- 3) For the purpose used herein, encumbrances are shown as a reservation of working capital.

Revenues vs. Expenditures



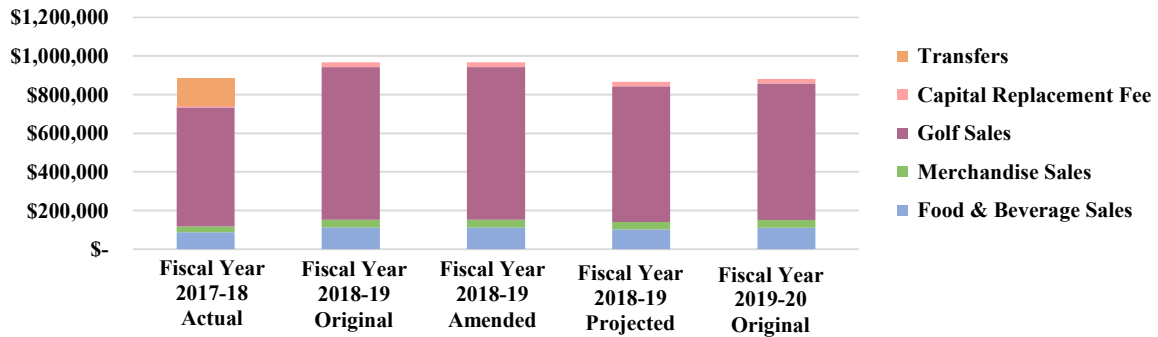


RIVERSIDE PARK GOLF COURSE FUND: REVENUES	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Charges for Services					
Beer Sales	\$ 60,263	\$ 76,900	\$ 76,900	\$ 70,000	\$ 75,000
Food Sales	7,314	8,640	8,640	8,000	10,000
Non Alcoholic Beverages Sales	20,218	25,910	25,910	24,000	25,000
Merchandise Sales	28,731	40,100	40,100	39,000	40,000
Golf Sales - Range Fees	-	-	-	25,000	31,000
Golf Sales - Daily Fees	319,673	494,450	494,450	372,000	372,000
Golf Sales - Regular Annual Pass	45,968	46,920	46,920	46,575	46,575
Golf Sales - Senior Annual Pass	158,996	153,828	153,828	184,461	184,461
Golf Sales - Shed Rental & Annual Pass	78,981	80,892	80,892	57,750	57,750
Golf Sales - Tournaments	13,919	14,896	14,896	16,000	16,000
Capital Replacement Surcharges	11,187	24,950	24,950	24,000	24,000
Miscellaneous	91	-	-	-	-
Transfer from TxDOT Construction Fund	58,000	-	-	-	-
Transfer from General Fund	82,300	-	-	-	-
Total Revenues:	\$ 885,642	\$ 967,486	\$ 967,486	\$ 866,786	\$ 881,786

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) The net decrease in projected revenues is mainly due to bad weather in Fiscal Year 2019 and not assuming a major difference in FY 2020.

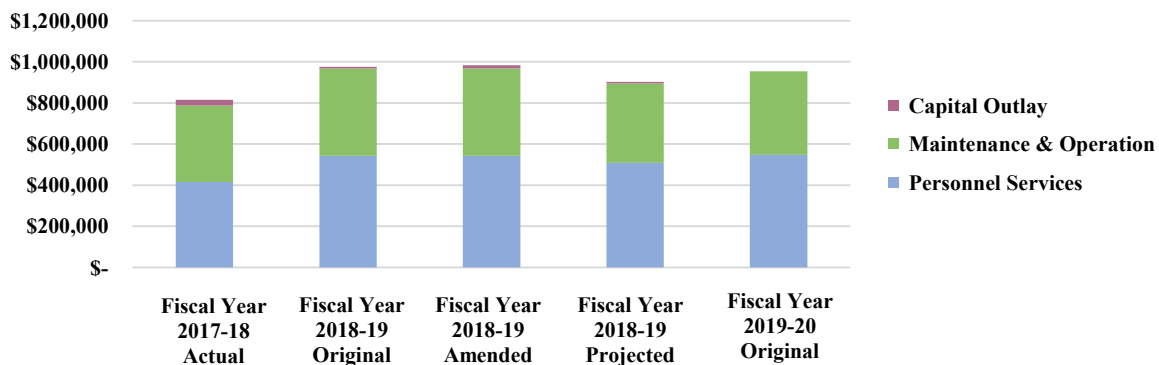
Revenues by Category





RIVERSIDE PARK GOLF COURSE FUND: EXPENDITURES BY CLASSIFICATION	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 414,522	\$ 542,849	\$ 542,849	\$ 508,821	\$ 548,078
Materials & Supplies	13,363	21,780	21,780	15,500	17,800
Beer Purchases	21,611	29,000	29,000	21,543	23,783
Food Purchases	3,584	3,830	3,830	3,068	3,781
Merchandise Purchases	17,572	23,739	23,739	17,338	20,628
Non-Alcoholic Beverages Purchases	8,922	11,281	11,281	10,503	10,610
Chemicals/Fertilizer	55,474	50,000	50,000	55,000	60,000
Sand Supplies	15,067	6,000	6,000	5,500	8,000
Seeds, Sods & Plants	7,632	10,000	10,000	10,000	10,000
Building Maintenance	898	4,000	4,000	2,900	2,000
Equipment Maintenance	14,571	22,100	23,600	21,525	19,450
Professional Services	28,374	13,662	13,662	14,100	14,400
Education & Professional Development	1,730	4,500	4,500	3,200	4,500
Subscriptions & Memberships	397	1,200	1,200	500	700
Communication Expenditures	2,481	2,620	2,620	2,255	2,540
Electricity & Heating	39,777	59,000	59,000	42,780	45,500
Marketing / Advertising	3,213	4,200	2,700	2,300	3,500
Commercial Equipment Renatl	128,944	145,196	145,196	145,193	145,196
Merchant Bank Charges	9,072	12,330	12,330	13,000	13,000
Capital Outlay - Buildings & Improvements	5,856	8,000	15,900	7,900	-
Capital Outlay - Heat, Vent, Air Cond	20,109	-	-	-	-
Capital Outlay - Machinery & Equipment	2,629	-	-	-	-
Total Expenditures:	\$ 815,796	\$ 975,287	\$ 983,187	\$ 902,927	\$ 953,466
One-time Expenditures:					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	8,000	8,000	2,213	-
Total One-time Expenditures:	\$ -	\$ 8,000	\$ 8,000	\$ 2,213	\$ -
One-time Expenditures as % of Department:	0.00%	0.00%	0.81%	0.25%	0.00%
Total Recurring Expenditures:	\$ 815,796	\$ 967,287	\$ 975,187	\$ 900,714	\$ 953,466

Expenditures by Category



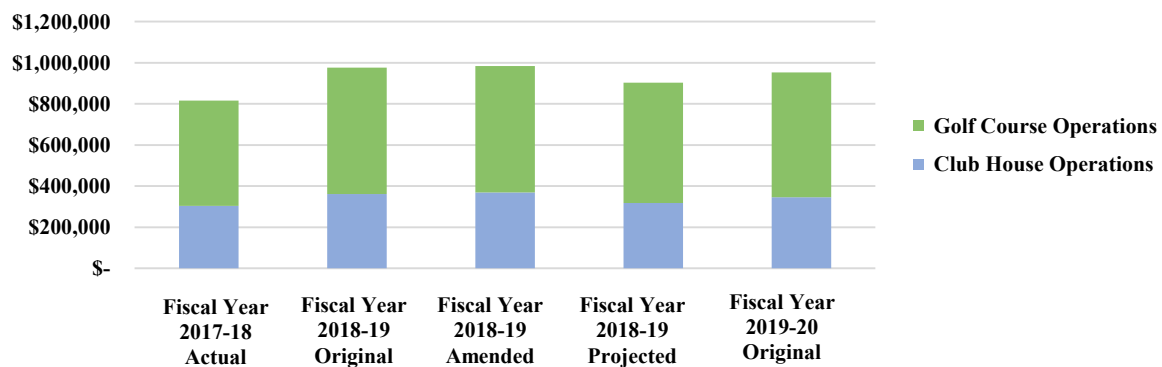


RIVERSIDE PARK GOLF COURSE FUND:	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
EXPENDITURES	2017-18	2018-19	2018-19	2018-19	2019-20
BY COST CENTER	Actual	Original	Amended	Projected	Original
	Expenditures	Budget	Budget	Actual	Budget
Club House Operations	\$ 304,232	\$ 361,659	\$ 369,559	\$ 318,392	\$ 346,334
Golf Course Operations	511,564	613,628	613,628	584,535	607,132
Total Expenditures:	\$ 815,796	\$ 975,287	\$ 983,187	\$ 902,927	\$ 953,466
One-time Expenditures:					
Club House Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Course Operations	-	8,000	8,000	2,213	-
Total One-time Expenditures:	\$ -	\$ 8,000	\$ 8,000	\$ 2,213	\$ -
One-time Expenditures as % of Department:	0.00%	0.00%	0.81%	0.25%	0.00%
Total Recurring Expenditures:	\$ 815,796	\$ 967,287	\$ 975,187	\$ 900,714	\$ 953,466

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

1) Additional information may be found in the respective departmental sections of this document.

Expenditures by Department





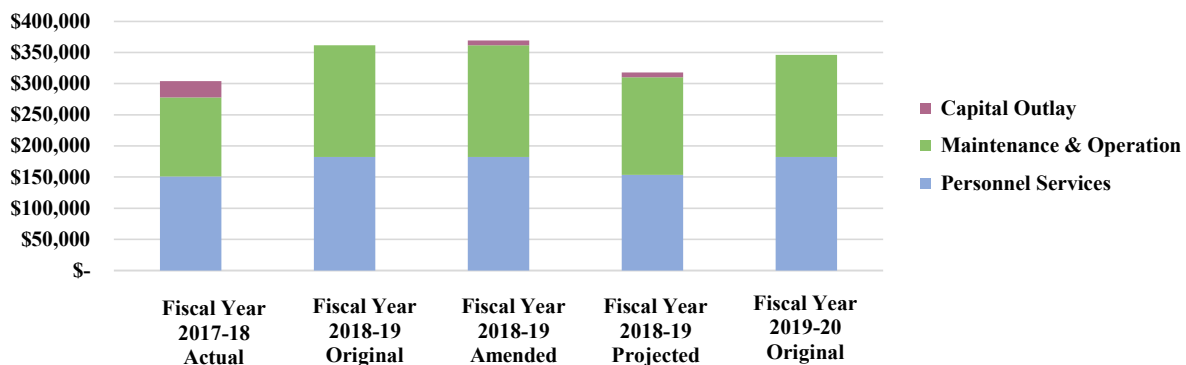
**RIVERSIDE PARK GOLF COURSE FUND:
CLUB HOUSE
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 151,138	\$ 182,393	\$ 182,393	\$ 153,775	\$ 182,638
Materials & Supplies	6,030	6,600	6,600	5,500	6,800
Beer Purchases	21,611	29,000	29,000	21,543	23,783
Food Purchases	3,584	3,830	3,830	3,068	3,781
Merchandise Purchases	17,572	23,739	23,739	17,338	20,628
Non-Alcoholic Beverages Purchases	8,922	11,281	11,281	10,503	10,610
Building Maintenance	484	2,000	2,000	1,900	1,000
Equipment Maintenance	4,233	10,100	11,600	9,525	7,450
Professional Services	4,717	10,462	10,462	10,900	11,200
Education & Professional Development	1,300	1,800	1,800	1,200	1,800
Subscriptions & Memberships	110	600	600	200	400
Communication Expenditures	2,481	2,620	2,620	2,255	2,540
Electricity & Heating	5,024	9,000	9,000	5,780	5,500
Marketing / Advertising	3,213	4,200	2,700	2,300	3,500
Commercial Equipment Rental	38,777	51,704	51,704	51,704	51,704
Merchant Bank Charges	9,072	12,330	12,330	13,000	13,000
Capital Outlay - Buildings & Improvements	5,856	-	7,900	7,900	-
Capital Outlay - Heat, Vent, Air Cond	20,109	-	-	-	-
Total Expenditures:	\$ 304,232	\$ 361,659	\$ 369,559	\$ 318,392	\$ 346,334
One-time Expenditures:					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -
One-time Expenditures as % of Department:	0.00%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 304,232	\$ 361,659	\$ 369,559	\$ 318,392	\$ 346,334

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel services increased \$245 due to increasing City portion for employee's health premiums.
- 2) All other expenses decreased a net \$16K, mainly due to current trends.
- 3) No capital expenditures are budgeted for Fiscal Year 2019-20.

Expenditures by Category





CLUB HOUSE - continued

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	0	0	1	1	1
Total Staffing:	0	0	1	1	1

- 1) A full-time Head Golf Professional was added in January 2018 due to the City taking over the golf course in house.

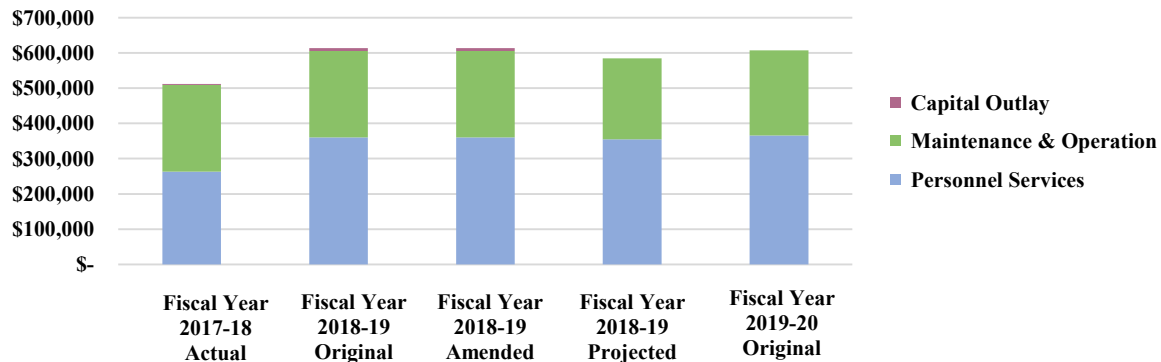


RIVERSIDE PARK GOLF COURSE FUND: GOLF COURSE EXPENDITURES	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 263,383	\$ 360,456	\$ 360,456	\$ 355,046	\$ 365,440
Materials & Supplies	7,333	15,180	15,180	10,000	11,000
Chemicals/Fertilizer	55,474	50,000	50,000	55,000	60,000
Sand Supplies	15,067	6,000	6,000	5,500	8,000
Seeds, Sods & Plants	7,632	10,000	10,000	10,000	10,000
Building Maintenance	414	2,000	2,000	1,000	1,000
Equipment Maintenance	10,338	12,000	12,000	12,000	12,000
Professional Services	23,657	3,200	3,200	3,200	3,200
Education & Professional Development	430	2,700	2,700	2,000	2,700
Subscriptions & Memberships	287	600	600	300	300
Electricity & Heating	34,752	50,000	50,000	37,000	40,000
Commercial Equipment Renatl	90,167	93,492	93,492	93,489	93,492
Insurance	-	-	-	-	-
Capital Outlay - Buildings & Improvements	-	8,000	8,000	-	-
Capital Outlay - Machinery & Equipment	2,629	-	-	-	-
Total Expenditures:	\$ 511,564	\$ 613,628	\$ 613,628	\$ 584,535	\$ 607,132
One-time Expenditures:					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	8,000	8,000	2,213	-
Total One-time Expenditures:	\$ -	\$ 8,000	\$ 8,000	\$ 2,213	\$ -
One-time Expenditures as % of Department:	0.00%	0.00%	1.30%	0.38%	0.00%
Total Recurring Expenditures:	\$ 511,564	\$ 605,628	\$ 605,628	\$ 582,322	\$ 607,132

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel services increased \$5K due to increasing the City portion for employee's health premiums.
- 2) Maintenance and operations expenditures decreased a net \$3K, mainly due to current trends.
- 3) No capital expenditures are budgeted for Fiscal Year 2019-20.

Expenditures by Category





GOLF COURSE - continued

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	0	0	9	9	9
Total Staffing:	0	0	9	9	9

- 1) Full-time employees were added in January 2018 due to the City taking over the golf course in house.

Program & Activity Summary:

Provide an enjoyable, well-conditioned course to complement Riverside Park and enrich the recreational opportunities available to the community.

Goals & Objectives:

- 1) Develop additional tournament opportunities.
- 2) Develop future capital plan.
- 3) Deliver exceptional customer service by meeting and exceeding expectations at all levels.
- 4) Provide competitively priced golf to residents and visitors.
- 5) Maintain and operate the golf course with enhanced conditions and excellent playability.
- 6) Use best practices and innovative technology to improve the golf experience for all customers.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-2019 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Member Rounds	8,804	11,000	11,687	13,000
2) Regular Rounds	10,575	12,600	12,585	14,470
3) Tournament Rounds	595	1,000	1,149	2,500



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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:

**Vehicle & Equipment Services Fund
Information Technology Fund
Communications Fund
Purchasing Fund
Safety Management Fund
Workers' Compensation Fund
Print Shop Fund
Health Plan Fund**



Vehicle and Equipment Services Fund

The function of the V.E.S. Fund 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.



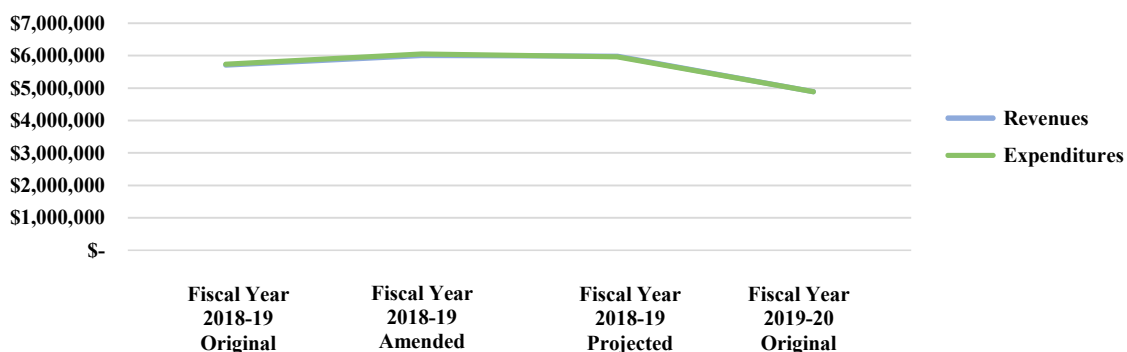
**VEHICLE & EQUIPMENT SERVICES FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 638,296	\$ 587,466	\$ 587,466	\$ 615,467
Designated Working Capital	-	10,020	10,020	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 638,296	\$ 597,486	\$ 597,486	\$ 615,467
REVENUES:				
Charges for Services				
Capital Replacement Charges	\$ 2,545,448	\$ 2,844,615	\$ 2,844,615	\$ 1,602,670
Vehicle Lease Charges	-	-	-	68,235
Vehicle Repair Charges	300,000	300,000	300,000	300,000
VES Fleet Services	1,248,036	1,248,036	1,268,020	1,271,746
VES Overhead	250,000	250,000	250,000	250,000
Insurance Reimbursements	219,244	219,244	219,244	221,480
Motor Pool Lease Charges	1,000	1,000	1,000	1,000
Fuel Sales	1,118,112	1,118,112	1,051,300	1,140,723
Interest Income	2,000	2,000	4,900	4,900
Miscellaneous	25,000	25,000	42,927	30,000
Total Revenues	\$ 5,708,840	\$ 6,008,007	\$ 5,982,006	\$ 4,890,754
TOTAL FUNDS AVAILABLE	\$ 6,347,136	\$ 6,605,493	\$ 6,579,492	\$ 5,506,221
EXPENDITURES				
Personnel Services	\$ 104,320	\$ 104,320	\$ 106,135	\$ 104,503
Other Maintenance & Operations	3,090,818	3,100,838	3,012,198	3,178,856
Capital Outlay Budget	2,546,548	2,845,715	2,845,692	1,602,670
Total Expenditures	\$ 5,741,686	\$ 6,050,873	\$ 5,964,025	\$ 4,886,029
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 605,450	\$ 554,620	\$ 615,467	\$ 620,192
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 605,450	\$ 554,620	\$ 615,467	\$ 620,192

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Vehicle and Equipment Services Fund, as with all 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.
- 3) For the purposes used herein, encumbrances are shown as a reservation of working capital.
- 4) For this fund, the value of inventories is also deducted to arrive at working capital, since they are significant and not really available for allocation.

Revenues vs. Expenditures



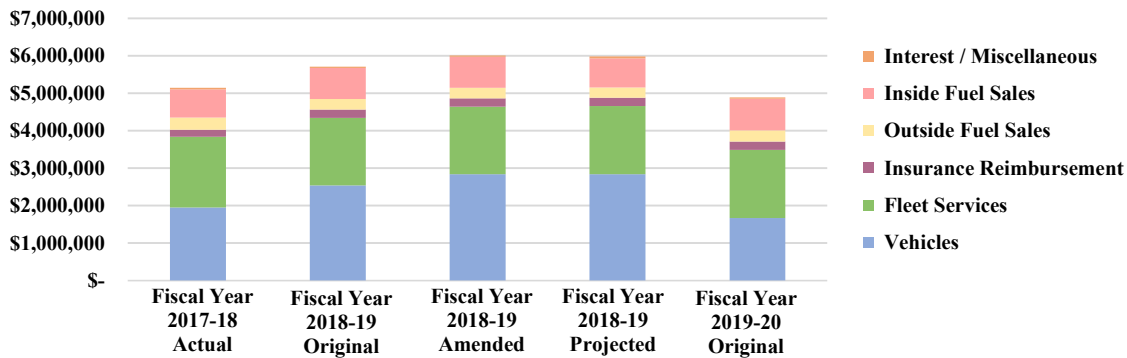


VEHICLE & EQUIPMENT SERVICES FUND: REVENUES	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Capital Replacement	\$ 1,951,677	\$ 2,545,448	\$ 2,844,615	\$ 2,844,615	\$ 1,602,670
Vehicle Lease Program	-	-	-	-	68,235
Charges to Depts - Outside Repairs	416,795	300,000	300,000	300,000	300,000
VES Fleet Services	1,218,566	1,248,036	1,248,036	1,268,020	1,271,746
VES Overhead	250,000	250,000	250,000	250,000	250,000
Insurance Reimbursement	194,300	219,244	219,244	219,244	221,480
Motor Pool Lease Charges	-	1,000	1,000	1,000	1,000
County & Other Agency Reimbursements	318,302	284,515	284,515	272,300	295,462
Fuel Sales - City	754,116	833,597	833,597	779,000	845,261
Interest Revenue	3,712	2,000	2,000	4,900	4,900
Miscellaneous Revenue	39,280	25,000	25,000	42,927	30,000
Total Revenues:	\$ 5,146,747	\$ 5,708,840	\$ 6,008,007	\$ 5,982,006	\$ 4,890,754

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Capital Replacement line item decreased by \$943K due to the purchase of less vehicles in FY 2020.
- 2) Vehicle Lease Program was add in FY 2020, funded at \$68K.
- 3) Fleet Services increased by \$24K due to an increase in the First Fleet Contract.
- 4) Insurance increased by \$2K due to an increase in insurance fees.
- 5) Outside Fuel Sales increased by \$11K due to current trend.
- 6) Fuel increase of \$12K is the net result of the current fuel price.
- 7) Miscellaneous Revenue increased by \$5K, mainly due to interest revenue.

Revenues by Category

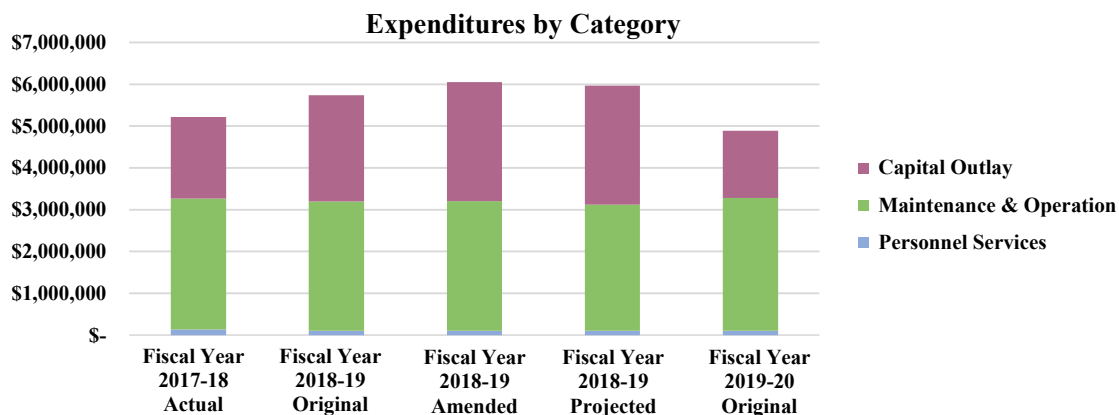




VEHICLE & EQUIPMENT SERVICES FUND: EXPENDITURES	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 131,740	\$ 104,320	\$ 104,320	\$ 106,135	\$ 104,503
Office Supplies & Other Supplies	2,723	8,475	8,200	5,825	6,900
Building Maintenance	8,812	7,000	7,000	6,000	5,000
Equipment Maintenance	61,346	18,518	30,869	30,369	9,300
Professional Services	1,222,304	1,269,516	1,269,516	1,272,000	1,294,476
Subscriptions & Memberships	-	500	500	400	500
Communication Expenditures	123	150	150	220	150
Light and Heating	20,115	19,840	19,840	18,400	19,840
Repair Charges	439,710	300,000	300,000	300,000	300,000
Inter-Fund Charges	36,085	46,575	46,575	46,375	46,575
Vehicle Lease Program	-	-	-	-	68,235
Employee Relations	241	-	-	-	-
Insurance Charges	224,878	219,244	219,244	219,244	226,880
Vehicle Fuel	1,115,905	1,200,000	1,197,944	1,112,865	1,200,000
Garage Consumable	-	1,000	1,000	500	1,000
Capital Outlay - Vehicles	1,952,427	2,545,448	2,844,615	2,844,615	1,602,670
Capital Outlay - Computer Equipment	-	1,100	1,100	1,077	-
Total Expenditures:	\$ 5,216,409	\$ 5,741,686	\$ 6,050,873	\$ 5,964,025	\$ 4,886,029
One-time Expenditures:					
Personnel Services	\$ 1,244	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 1,244	\$ -	\$ -	\$ -	\$ -
One-time Expenditures as % of Department:	0.02%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 5,215,165	\$ 5,741,686	\$ 6,050,873	\$ 5,964,025	\$ 4,886,029

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel services increased by \$200, mainly due to the City's increase portion of Health premiums.
- 2) 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, new to FY 2020.
- 3) Capital expenditures are budgeted at \$1.6M for Fiscal Year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.





VEHICLE & EQUIPMENT SERVICES FUND - continued

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	2	1	1	1	1
Total Staffing:	2	1	1	1	1

- 1) The clerk position was eliminated in December 2017 after the retirement of that employee.

Program & Activity Summary:

Account for the costs of operating a central maintenance facility for all City-owned automotive equipment and industrial equipment.
 Ensure that the fleet maintenance contractor is performing the tasks outlined in their contract in a satisfactory manner.
 Maintain the City's fuel inventory and the functionality of the City's fueling island.

Goals & Objectives:

- 1) Continue working with maintenance contractor on improving their efficiency and accuracy.
- 2) Aid departments that use heavy trucks with implementation and accuracy of pre and post trip vehicle inspections.
- 3) Continue to improve fleet utilization by monitoring overall vehicle usage.
- 4) Execute RFP for City fuel supply contract and select the supplier for the next contract term.

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-2019 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Contract Work Orders	3,202	3,307	3063	3247
2) Non Contract Work Orders	1,025	920	1056	950
3) Contract Vehicles	188	219	192	203
4) Non Contract Vehicles	103	72	108	97
5) Vehicles Purchased/Leased	19	47	28	41



Information Technology Fund

The Information Technology Fund's responsibility is to provide centralized technology services to all City departments.



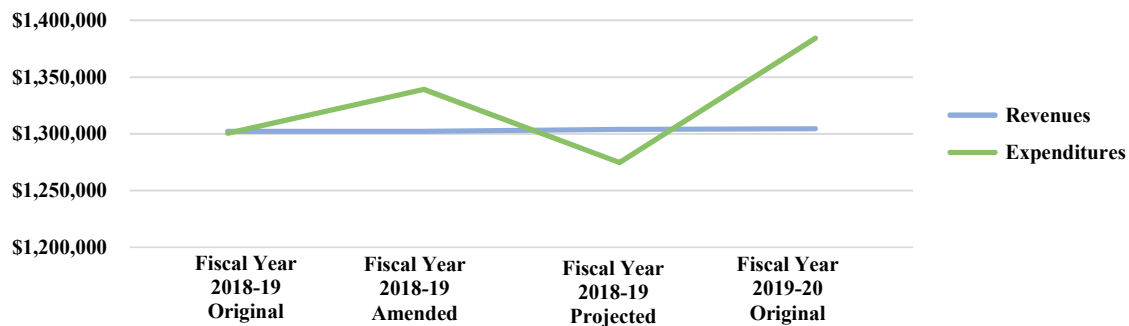
**INFORMATION TECHNOLOGY FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 200,676	\$ 234,806	\$ 234,806	\$ 302,827
Designated Working Capital	-	38,663	38,663	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 200,676	\$ 273,470	\$ 273,470	\$ 302,827
REVENUES:				
Charges for Services				
IT Charges	\$ 1,296,198	\$ 1,296,198	\$ 1,296,198	\$ 1,296,198
Interest	2,500	2,500	7,300	7,300
Miscellaneous	3,500	3,500	500	1,000
Total Revenues	\$ 1,302,198	\$ 1,302,198	\$ 1,303,998	\$ 1,304,498
TOTAL FUNDS AVAILABLE	\$ 1,502,874	\$ 1,575,668	\$ 1,577,468	\$ 1,607,325
EXPENDITURES				
Personnel Services	\$ 695,364	\$ 695,364	\$ 648,212	\$ 697,176
Other Maintenance & Operations	484,336	499,395	481,995	608,810
Capital Outlay	120,830	144,435	144,435	78,302
Total Expenditures	\$ 1,300,530	\$ 1,339,193	\$ 1,274,641	\$ 1,384,288
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 202,344	\$ 236,474	\$ 302,827	\$ 223,037
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 202,344	\$ 236,474	\$ 302,827	\$ 223,037

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Information Technology Fund, as with all 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.
- 3) For the purposes used herein, encumbrances are shown as a reservation of working capital.

Revenues vs. Expenditures





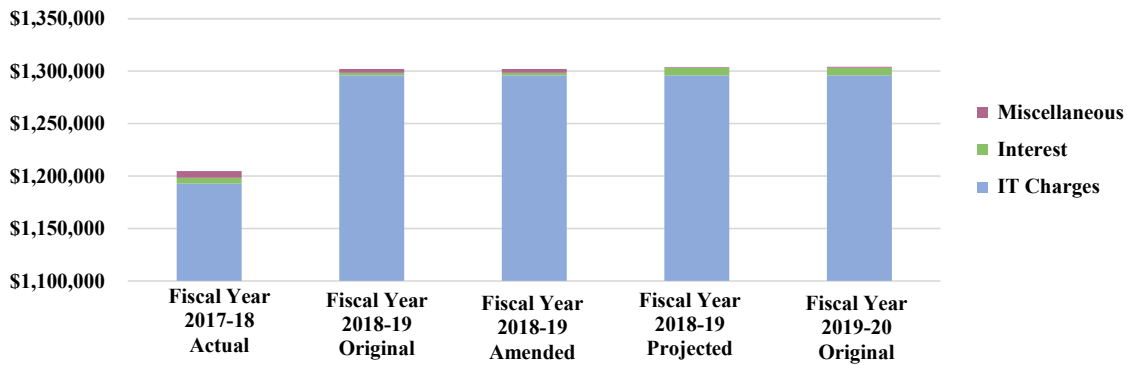
**INFORMATION TECHNOLOGY FUND:
REVENUES**

	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Information Technology Charges	\$ 1,192,898	\$ 1,296,198	\$ 1,296,198	\$ 1,296,198	\$ 1,296,198
Interest Revenue	5,567	2,500	2,500	7,300	7,300
Miscellaneous	6,345	3,500	3,500	500	1,000
Total Revenues:	\$ 1,204,810	\$ 1,302,198	\$ 1,302,198	\$ 1,303,998	\$ 1,304,498

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Information Technology Charges are the same as previous year.
- 2) Interest increased \$5K due to current trends.
- 3) Miscellaneous Revenue decreased \$2.5K due to current trend.

Revenues by Category

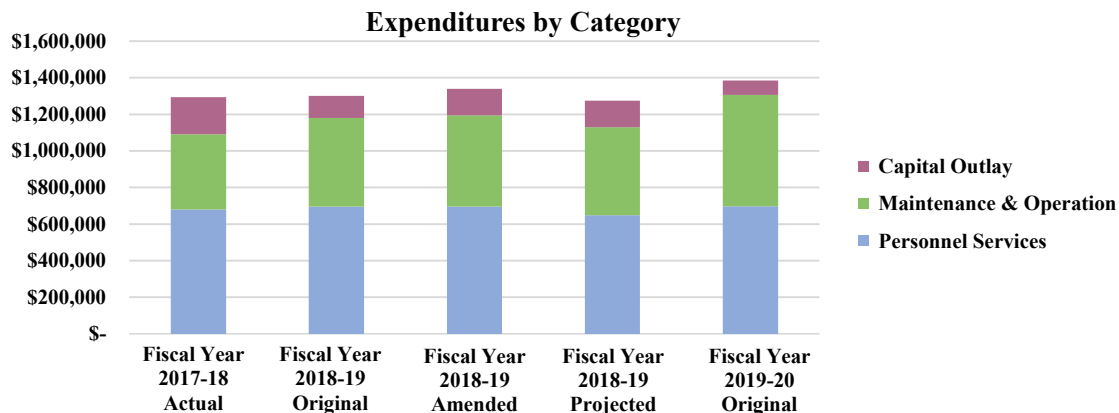




	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2018-19	Fiscal Year 2018-19	Fiscal Year 2019-20
INFORMATION TECHNOLOGY FUND: EXPENDITURES	Actual Expenditures	Original Budget	Amended Budget	Projected Actual	Original Budget
Personnel Services	\$ 680,622	\$ 695,364	\$ 695,364	\$ 648,212	\$ 697,176
Office Supplies & Other Supplies	12,485	14,500	14,600	14,100	15,500
Equipment Maintenance	230,000	265,849	261,245	261,245	330,912
Professional Services	56,713	56,900	75,853	75,853	116,900
Training & Education	15,101	35,600	36,209	26,800	47,085
Subscriptions & Memberships	175	850	850	850	850
Communication Expenditures	75,886	88,237	88,237	82,655	75,346
Inter-Fund Charges	3,468	6,086	6,086	4,177	5,475
Advertising Expenditures	131	-	-	-	-
Insurance Charges	3,469	3,598	3,598	3,598	4,026
700 Main Rental	12,716	12,716	12,716	12,716	12,716
Contract Refund	-	-	-	-	-
Capital Outlay - Computer Equipment	106,541	83,000	98,414	98,414	49,500
Capital Outlay - Computer Software	97,285	37,830	46,021	46,021	28,802
Total Expenditures:	\$ 1,294,592	\$ 1,300,530	\$ 1,339,193	\$ 1,274,641	\$ 1,384,288
One-time Expenditures:					
Personnel Services	\$ 11,401	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	60,000
Capital Outlay	26,838	-	-	-	16,802
Total One-time Expenditures:	\$ 38,239	\$ -	\$ -	\$ -	\$ 76,802
One-time Expenditures as % of Department:	2.95%	0.00%	0.00%	0.00%	5.55%
Total Recurring Expenditures:	\$ 1,256,353	\$ 1,300,530	\$ 1,339,193	\$ 1,274,641	\$ 1,307,486

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services increased \$2K mainly the net result of more employees electing health coverage and fewer retirees electing coverage.
- 2) Equipment maintenance increased \$65K, mainly due to additional security enhancements for Office365 and moving Mobile Device Management software from the cellular expense.
- 3) Professional services increased \$65K, mainly due to website redesign and hosting site.
- 4) Other maintenance and operations expenditures decreased a net \$2K, mainly due to cellular telephone expense.
- 5) Capital expenditures are funded at \$78K for Fiscal year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.





INFORMATION TECHNOLOGY FUND - continued

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	10	10	10	10	10
Total Staffing:	10	10	10	10	10

Program & Activity Summary:

Provide a service to all used 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. Provide error-free computerized information system conforming to the user department's specifications. Provide security and protection for all City computerized information. Provide efficient, cost effective communications through effective management of VoIP phones and cell phones. Provide City asset security by maintaining ID badges, electronic locks and security cameras.

Goals & Objectives:

- 1) Provide the City with a professional staff that supports the technology needs of the City and its citizens in an efficient and cost effective manner.
- 2) Provide effective technological support for computer systems, web-based applications, voice, video and integrated data services to all City departments.
- 3) Promote and facilitate the integration of technology to effectively meet the overall mission of the City using collaborative efforts through planning, training and consulting with all departments.
- 4) Develop, enhance and manage the City's enterprise network to provide high speed, transparent and highly functional connectivity to all resources.
- 5) Analyze, review, research, propose and implement highly effective reliable, secure and innovative software systems to support each department's functions.
- 6) Facilitate the collection, storage, security and integrity of electronic data while ensuring appropriate access.
- 7) Promote new uses of technology within the organization through the implementation of web-based applications.
- 8) Green IT.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-2019 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Help Desk Request	3,190	3,200	4,565	4,000
2) After-Hour Callouts	586	475	628	575
3) Phone Calls Answered	4,270	4,200	4,949	5,000
4) New Projects	10	6	6	10



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Communications Fund

The function of the Communications Department is to account for the cost of operating a central maintenance facility for all City-owned communications and emergency equipment.



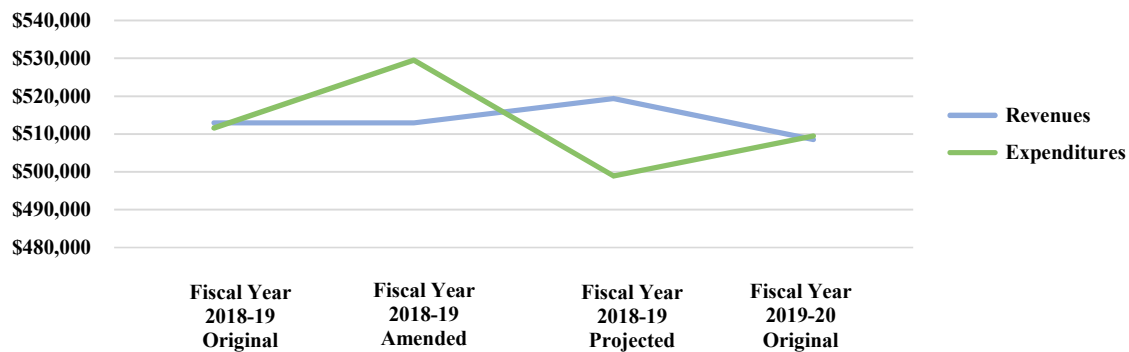
**COMMUNICATIONS FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 224,736	\$ 254,285	\$ 254,285	\$ 292,728
Designated Working Capital	-	17,917	17,917	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 224,736	\$ 272,202	\$ 272,202	\$ 292,728
REVENUES:				
Charges for Services				
Communication Lease Charges	\$ 106,640	\$ 106,640	\$ 106,640	\$ 95,790
Outside Agency Payments	219,983	219,983	224,454	224,454
Radio System Maintenance Fees	185,899	185,899	185,896	185,896
Miscellaneous	400	400	2,400	2,400
Total Revenues	\$ 512,922	\$ 512,922	\$ 519,390	\$ 508,540
TOTAL FUNDS AVAILABLE	\$ 737,658	\$ 785,124	\$ 791,592	\$ 801,269
EXPENDITURES				
Personnel Services	\$ 8,452	\$ 8,452	\$ 8,452	\$ 8,452
Other Maintenance & Operations	503,136	507,042	476,401	501,013
Capital Outlay	-	14,011	14,011	-
Total Expenditures	\$ 511,588	\$ 529,505	\$ 498,864	\$ 509,465
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 226,070	\$ 255,619	\$ 292,728	\$ 291,804
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 226,070	\$ 255,619	\$ 292,728	\$ 291,804

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Communications Fund, as with all 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.
- 3) For the purposes used herein, encumbrances are shown as a reservation of working capital.

Revenues vs. Expenditures





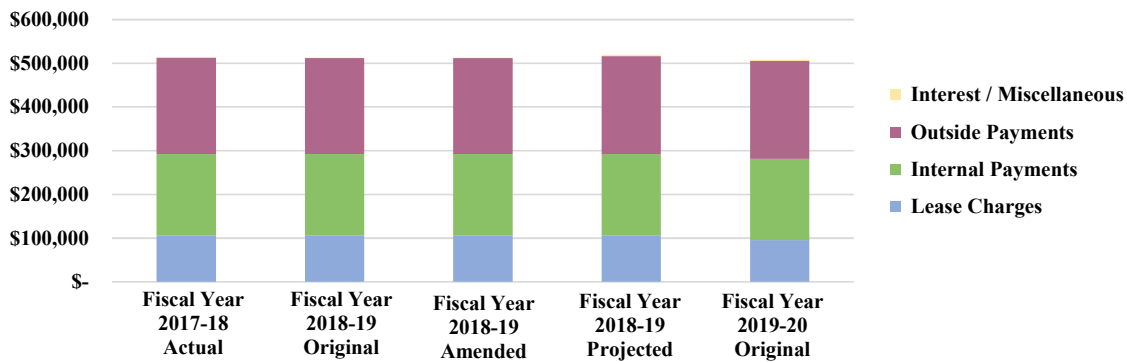
**COMMUNICATIONS FUND:
REVENUES**

	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Communication Lease Charges	\$ 106,640	\$ 106,640	\$ 106,640	\$ 106,640	\$ 95,790
Outside Agency Payments	220,363	219,983	219,983	224,454	224,454
Transfer from General Fund	185,896	185,899	185,899	185,896	185,896
Interest Income	928	400	400	2,400	2,400
Miscellaneous	-	-	-	-	-
Total Revenues:	\$ 513,827	\$ 512,922	\$ 512,922	\$ 519,390	\$ 508,540

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Lease Charges decreased \$11K from prior year while still maintaining an adequate working capital balance.
- 2) Outside Agency Revenue increased by \$4K. This includes both radio system maintenance and T-1 line cost. (Victoria County is allowed 650 radios on the system; any radio in excess of that amount will be billed \$25/month/radio. The County will also be responsible for a percentage of the annual software maintenance expense.)
- 3) Transfer from General Fund (Radio Maintenance Charge) remained the same level as prior year. This revenue is attributed to City departments' portion of radio system maintenance cost.

Revenues by Category



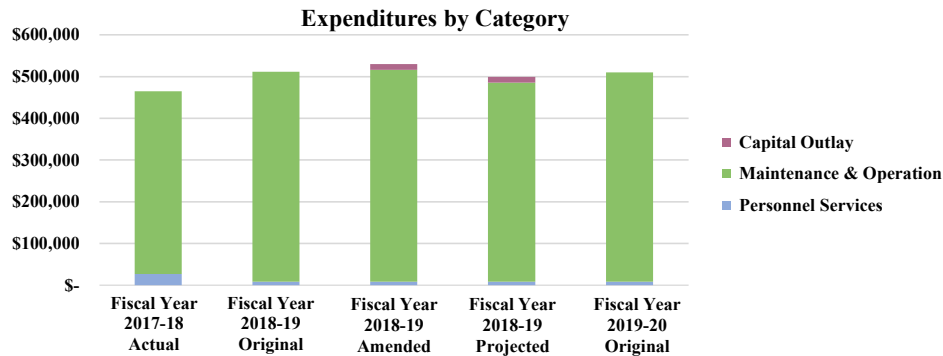


**COMMUNICATIONS FUND:
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 26,383	\$ 8,452	\$ 8,452	\$ 8,452	\$ 8,452
Materials & Supplies	1,362	1,100	1,100	100	1,100
Building Maintenance	-	500	500	200	500
Equipment Maintenance	401,608	415,707	415,707	407,207	410,707
Other Structure Maintenance	-	1,000	1,000	-	1,000
Professional Services	8,800	54,350	58,256	42,000	57,416
Communication Expenditures	18,880	19,700	19,700	18,655	19,700
Internal Service Charges	7,454	8,279	8,279	8,239	8,090
Employee Relations	241	-	-	-	-
Communication Equipment Supplies	-	2,500	2,500	-	2,500
Capital Outlay - Other Equipment	-	-	14,011	14,011	-
Total Expenditures:	\$ 464,729	\$ 511,588	\$ 529,505	\$ 498,864	\$ 509,465
One-time Expenditures:					
Personnel Services	\$ 1,244	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 1,244	\$ -	\$ -	\$ -	\$ -
One-time Expenditures as % of Department:	0.27%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 463,485	\$ 511,588	\$ 529,505	\$ 498,864	\$ 509,465

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services is budgeted at the same level as prior year.
- 2) Equipment Maintenance decreased by \$5K mainly due to vehicle equipment being already installed when delivered.
- 3) Professional Services increased by \$3K mainly due to the addition of an installation tech to FVS contract.
- 4) No capital expenditures are budgeted in Fiscal Year 2019-2020.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	1	1	0	0	0
Total Staffing:	1	1	0	0	0

- 1) The technician position was eliminated in December 2017 after the retirement of employee.

Program & Activity Summary:

All communications and emergency equipment is owned by this department and rented to the user departments. Have a reliable source to maintain stocks of parts with which to service and install the City's communications and emergency equipment.

Goals & Objectives:

- 1) Oversee First Vehicle Services and First Mobile Technologies as they up-fit police cruiser vehicles with City radio and other communication devices.
- 2) Monitor all installations for quality and ensure that they are done in a timely manner.
- 3) Yearly Interop Radio Exercise with Police and Fire Department
- 4) Upgrade standby radios in EOC
- 5) Preventative Maintenance at Remote Radio Sites and Master Site
- 6) Implement Motorola Device Manager



Purchasing Fund

The main function of the Purchasing Fund is to account for the costs of operating a central purchasing department and a central warehouse.



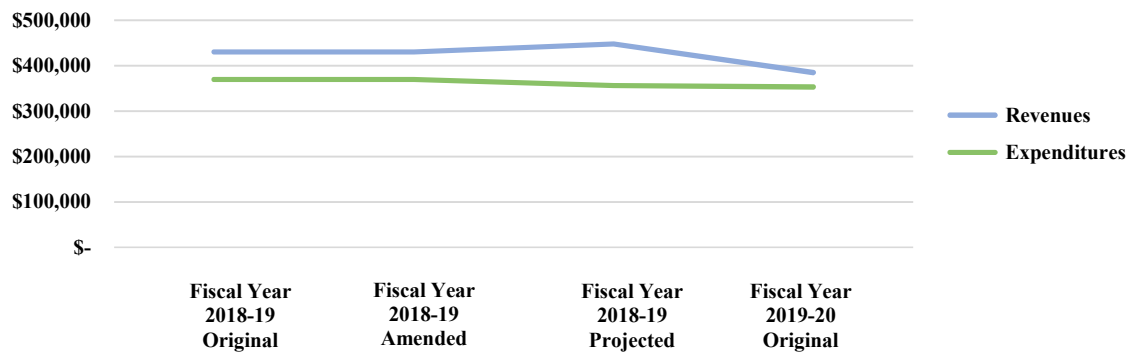
**PURCHASING FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 64,285	\$ 62,040	\$ 62,040	\$ 153,683
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 64,285	\$ 62,040	\$ 62,040	\$ 153,683
REVENUES:				
Charges for Services				
Purchasing Handling Charges	\$ 283,584	\$ 283,584	\$ 283,584	\$ 233,584
County Reimbursement	80	80	64	64
Warehouse Stock Sales	125,000	125,000	125,000	125,000
Miscellaneous Revenues	22,000	22,000	39,361	26,200
Total Revenues	\$ 430,664	\$ 430,664	\$ 448,009	\$ 384,848
TOTAL FUNDS AVAILABLE	\$ 494,949	\$ 492,704	\$ 510,049	\$ 538,531
EXPENDITURES				
Personnel Services	\$ 195,138	\$ 194,964	\$ 181,559	\$ 176,630
Other Maintenance & Operations	169,120	169,294	169,407	173,859
Capital Outlay	5,400	5,400	5,400	2,700
Total Expenditures	\$ 369,658	\$ 369,658	\$ 356,366	\$ 353,189
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 125,291	\$ 123,046	\$ 153,683	\$ 185,342
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 125,291	\$ 123,046	\$ 153,683	\$ 185,342

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Purchasing Fund, as with all 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.
- 3) For the purposes used herein, encumbrances are shown as a reservation of working capital.
- 4) For this fund the value of inventories is also deducted to arrive at working capital, since they are significant and not really available for allocation.

Revenues vs. Expenditures





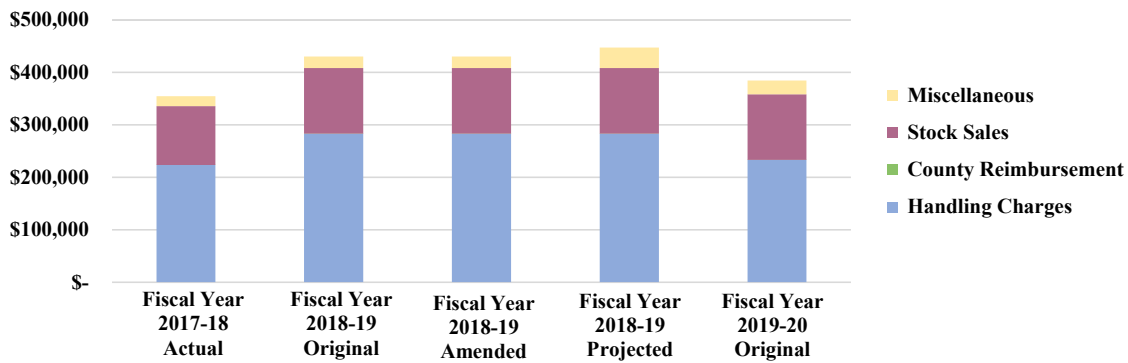
**PURCHASING FUND:
REVENUES**

	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Purchasing Handling Charges	\$ 223,584	\$ 283,584	\$ 283,584	\$ 283,584	\$ 233,584
County Reimbursement	64	80	80	64	64
Warehouse Stock Sales	112,486	125,000	125,000	125,000	125,000
Miscellaneous	18,766	22,000	22,000	39,361	26,200
Total Revenues:	\$ 354,900	\$ 430,664	\$ 430,664	\$ 448,009	\$ 384,848

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Handling Charges decreased by \$50K due to a decrease in charges; working capital will remain at an adequate level.
- 2) Miscellaneous revenue increased by \$4K from prior year due to an increase in the rebates received from the purchasing card rebate program.

Revenues by Category



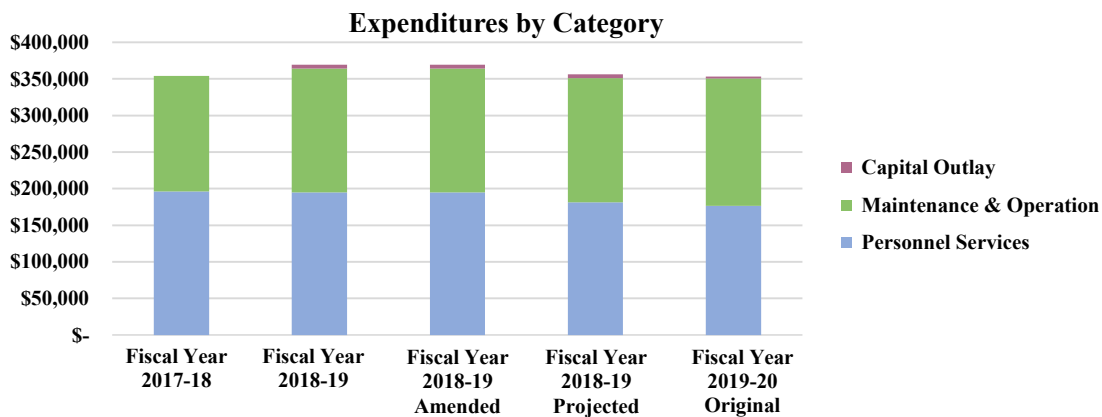


**PURCHASING FUND:
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 196,303	\$ 195,138	\$ 194,964	\$ 181,559	\$ 176,630
Office Supplies & Other Supplies	1,814	2,620	2,071	2,071	2,620
Building Maintenance	796	875	875	875	900
Equipment Maintenance	-	100	100	100	100
Training & Education	2,561	2,500	2,500	2,500	5,225
Subscriptions & Membership	1,113	1,755	1,755	1,755	1,776
Communication Expenditures	23	15	15	15	20
Light and Heating	3,176	2,820	2,820	2,933	2,820
Inter-Fund Charges	21,243	23,435	23,435	23,435	23,398
Advertising Expenditures	11,156	10,000	10,000	10,000	10,000
Employee Relations	-	-	723	723	-
Warehouse Stock Expenses	115,950	125,000	125,000	125,000	125,000
Transfer to Health Funds - H.S.A.	-	-	-	-	2,000
Capital Outlay - Other Equipment	-	-	-	-	1,200
Capital Outlay - Computer Hardware	-	5,400	5,400	5,400	1,500
Total Expenditures:	\$ 354,135	\$ 369,658	\$ 369,658	\$ 356,366	\$ 353,189
One-time Expenditures:					
Personnel Services	\$ 3,731	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Transfer to Health Funds - H.S.A.	-	-	-	-	2,000
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 3,731	\$ -	\$ -	\$ -	\$ 2,000
One-time Expenditures as % of Department:	1.05%	0.00%	0.00%	0.00%	0.57%
Total Recurring Expenditures:	\$ 350,404	\$ 369,658	\$ 369,658	\$ 356,366	\$ 351,189

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services decreased \$18.5K mainly due to replacement employees being paid less than prior employees in those positions.
- 2) Training & Education increased \$2.7K mainly due to additional training for incoming employees.
- 3) Transfer to Health Funds of \$2K for one-time seed money for employees hired after 1/1/19 who elect City health coverage.
- 4) Capital expenditures are funded at \$3K for Fiscal year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.





PURCHASING FUND - continued

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	3	3	3	3	3
Total Staffing:	3	3	3	3	3

Program & Activity Summary:

The primary objective of the Purchasing Department is to organize and administer the procurement of supplies, equipment and services for the City in a manner that will result in the best value. Procurement is defined as the acquisition of goods and services at the best possible cost, in the right quantity and quality, at the right time, in the right place for the direct benefit or use of the City. Personnel will work closely with departments and vendors to provide the types of goods and services necessary in conformance with ethical practices as well as City policy and procedures. Purchasing will also maintain a warehouse where various supplies are kept for use by all City departments. Purchasing is also responsible for disposition of surplus and salvageable property through auctions.

Goals & Objectives:

- 1) Maintain high standards in Purchasing Ethics.
- 2) Utilize continuing education opportunities for Purchasing Manager & Procurement Specialist(s).
- 3) Maintain the use of electronic bid system for securing bids.
- 4) Continue the practice of placing purchase orders electronically.
- 5) Continue assisting City Staff in securing bids/quotes.
- 6) Maintain a good relationship with vendors to provide the best services, knowledge and products to the City.
- 7) Constantly monitor purchasing cooperatives for new contracts / products as they become available.
- 8) Continue to improve customers service satisfaction with departments.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Requisitions Processed	941	1,000	1,002	1,100
2) PO's Created	957	1,000	1,012	1,100
3) Solicitations Posted	N/A	N/A	49	60
4) Awarded Solicitations Value	N/A	N/A	\$ 23,502,554	\$ 30,000,000



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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.



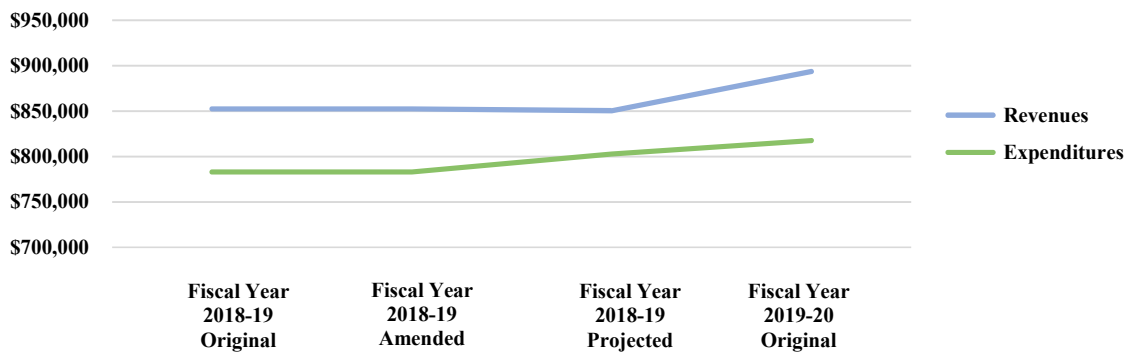
**SAFETY MANAGEMENT FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 745	\$ (2,198)	\$ (2,198)	\$ 45,503
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 745	\$ (2,198)	\$ (2,198)	\$ 45,503
REVENUES:				
Charges for Insurance				
Insurance Fees - Internal Charges	\$ 614,150	\$ 614,150	\$ 614,150	\$ 657,320
Overhead Fees	235,000	235,000	235,000	235,000
Interest	350	350	250	250
Miscellaneous	3,000	3,000	1,000	1,000
Total Revenues	\$ 852,500	\$ 852,500	\$ 850,400	\$ 893,570
TOTAL FUNDS AVAILABLE	\$ 853,245	\$ 850,302	\$ 848,202	\$ 939,073
EXPENDITURES				
Personnel Services	\$ 106,878	\$ 106,878	\$ 102,827	\$ 102,768
Other Maintenance & Operations	674,909	674,909	698,795	713,544
Capital Outlay	1,100	1,100	1,077	1,200
Total Expenditures	\$ 782,887	\$ 782,887	\$ 802,699	\$ 817,512
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 70,358	\$ 67,415	\$ 45,503	\$ 121,561
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 70,358	\$ 67,415	\$ 45,503	\$ 121,561

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Safety Management Fund, as with all 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.
- 3) Encumbrances for this fund take the form of outstanding claims, which are expenses, rather than shown as a reservation of working capital.

Revenues vs. Expenditures





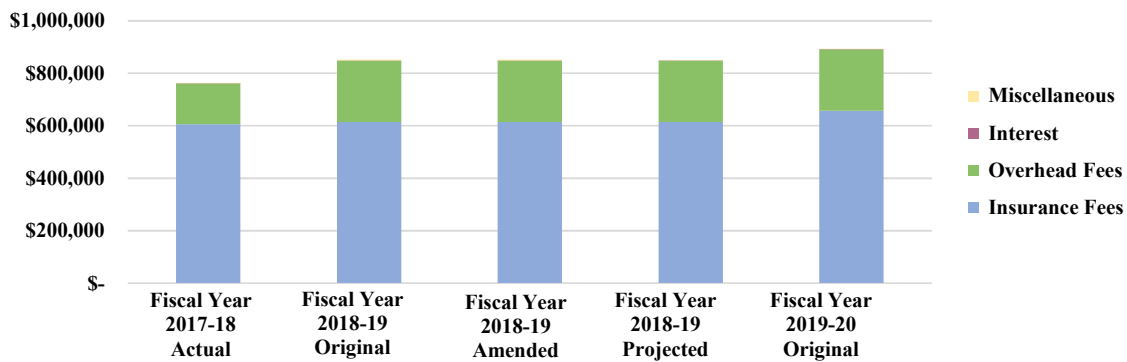
**SAFETY MANAGEMENT FUND:
REVENUES**

	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
General Liability	\$ 42,500	\$ 40,000	\$ 40,000	\$ 40,000	\$ 31,000
Police / Professional Liability	53,800	53,500	53,500	53,500	49,000
Public Officials E & O	62,650	52,700	52,700	52,700	42,100
Comprehensive Property Insurance	234,600	260,000	260,000	260,000	320,000
Fleet Liability	194,300	187,500	187,500	187,500	191,500
Crime Coverage	6,250	6,250	6,250	6,250	8,400
Contractors Equipment	12,500	14,200	14,200	14,200	15,320
Overhead Fees	156,000	235,000	235,000	235,000	235,000
Interest	191	350	350	250	250
Miscellaneous	24	3,000	3,000	1,000	1,000
Total Revenues:	\$ 762,815	\$ 852,500	\$ 852,500	\$ 850,400	\$ 893,570

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Insurance Fees increased insurance charged to other funds by \$43K based on current premiums.
- 2) Overhead fees are the same level as prior year.
- 3) Miscellaneous Revenue decreased by \$2K over prior year based on current trend.

Revenues by Category





**SAFETY MANAGEMENT FUND:
EXPENDITURES
BY CLASSIFICATION**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 106,672	\$ 106,878	\$ 106,878	\$ 102,827	\$ 102,768
Office Supplies & Other Supplies	1,630	2,055	2,055	1,225	2,055
Equipment Maintenance	-	500	500	200	500
Professional Services	10,426	12,420	16,420	15,420	13,845
Training & Education	1,718	9,510	5,510	4,150	8,360
Subscriptions & Memberships	1,305	1,380	1,380	1,380	1,380
Communications Expenditures	763	755	755	780	755
Inter-Fund Charges	12,398	14,139	14,139	14,109	19,329
Advertising	-	-	-	-	-
General Liability	37,256	40,000	40,000	30,637	31,000
Police / Professional Liability	53,441	53,500	53,500	48,620	49,000
Public Officials E & O	52,686	52,700	52,700	42,075	42,100
Comprehensive Property Insurance	260,149	260,000	260,000	319,565	320,000
Fleet Liability	187,466	187,500	187,500	191,454	191,500
Crime Coverage	6,423	6,250	6,250	8,364	8,400
Contractors Equipment	14,114	14,200	14,200	15,316	15,320
General Liability - Deductibles	32,847	20,000	20,000	5,500	10,000
Capital Outlay - Computer Hardware	-	1,100	1,100	1,077	1,200
Capital Outlay - Building Improvements	-	-	-	-	-
Total Expenditures:	\$ 779,294	\$ 782,887	\$ 782,887	\$ 802,699	\$ 817,512

EXPENDITURES BY COST CENTER

Safety Management Department	\$ 134,912	\$ 148,737	\$ 148,737	\$ 141,168	\$ 150,192
Safety Management Non-Departmental	644,382	634,150	634,150	661,531	667,320
Total Expenditures:	\$ 779,294	\$ 782,887	\$ 782,887	\$ 802,699	\$ 817,512

One-time Expenditures:

Safety Management Department	\$ 2,487	\$ -	\$ -	\$ -	\$ -
Safety Management Non-Departmental	-	-	-	-	-
Total One-time Expenditures:	\$ 2,487	\$ -	\$ -	\$ -	\$ -

One-time Expenditures as % of Department:

0.32%	0.00%	0.00%	0.00%	0.00%

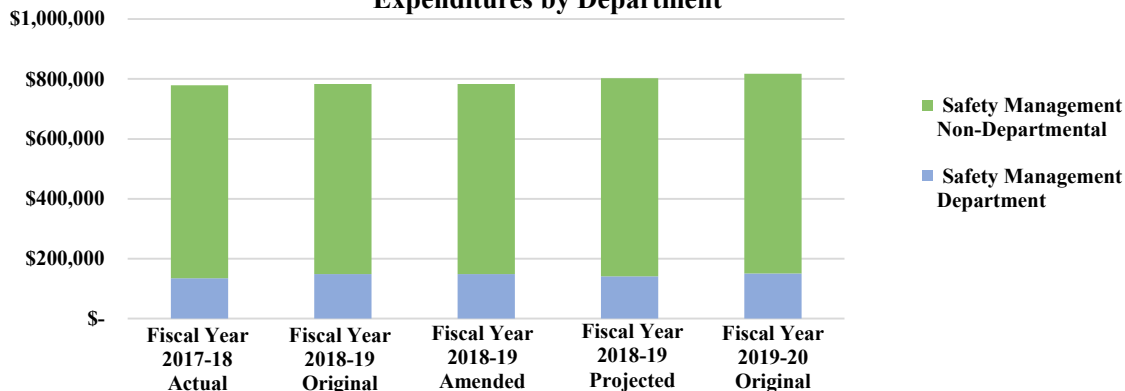
Total Recurring Expenditures:

\$ 776,807	\$ 782,887	\$ 782,887	\$ 802,699	\$ 817,512

Notes:

- 1) Additional information may be found in the respective departmental sections of this document.

Expenditures by Department



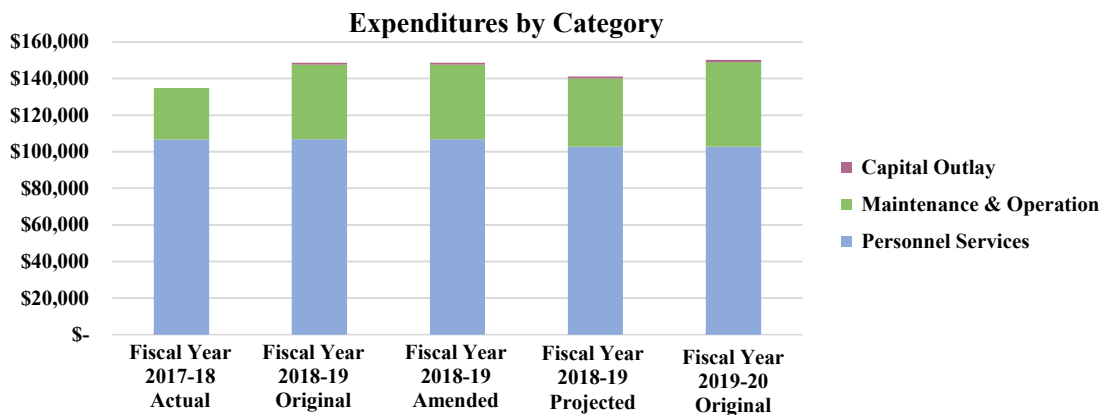


**SAFETY MANAGEMENT FUND:
SAFETY MANAGEMENT DEPT.
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 106,672	\$ 106,878	\$ 106,878	\$ 102,827	\$ 102,768
Office Supplies & Other Supplies	1,630	2,055	2,055	1,225	2,055
Equipment Maintenance	-	500	500	200	500
Professional Services	10,426	12,420	16,420	15,420	13,845
Training & Education	1,718	9,510	5,510	4,150	8,360
Subscriptions & Memberships	1,305	1,380	1,380	1,380	1,380
Communications Expenditures	763	755	755	780	755
Inter-Fund Charges	12,398	14,139	14,139	14,109	19,329
Advertising	-	-	-	-	-
Capital Outlay - Computer Hardware	-	1,100	1,100	1,077	1,200
Capital Outlay - Building Improvements	-	-	-	-	-
Total Expenditures:	\$ 134,912	\$ 148,737	\$ 148,737	\$ 141,168	\$ 150,192
One-time Expenditures:					
Personnel Services	\$ 2,487	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ 2,487	\$ -	\$ -	\$ -	\$ -
One-time Expenditures as % of Department:	1.84%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 132,425	\$ 148,737	\$ 148,737	\$ 141,168	\$ 150,192

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel Services decreased \$4K mainly due to employees not taking City health coverage.
- 2) Professional services increased by \$1K, mainly due to an increase in Return to Work Physicals.
- 3) Training and Education decreased by \$1K, due to a decrease in Safety Train the Trainer Courses.
- 4) Internal service charges increased by \$5K, due to the addition of the Vehicle Lease Program.
- 5) Capital expenditures are funded at \$1K for Fiscal year 2019-2020. Additional information may be found in the Routine Capital Expenditures section of this document.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	2	2	2	2	2
Total Staffing:	2	2	2	2	2



SAFETY MANAGEMENT DEPT. - continued

Program & Activity Summary:

Reduce lost time injuries, prevent vehicle collisions and City / private property damage by continuing to communicate safety awareness. Use diverse means; such as; provide education / training classes on best safety practices; communicate accident "lessons learned" and near miss / unsafe conditions to others who would benefit. Communicate and train workforce on new or updated safety policies / processes. Accident reports, worksite inspections and provide workers compensation / property damage reports to department directors so they can measure their staff's safety performance and provide remedial action if necessary. Continue to review processes that will allow for efficient submitting, reviewing, tracking and communicating safety awareness.

Goals & Objectives:

- 1) Enhance City of Victoria as an "employer of choice" by providing a safe work environment.
- 2) Promote and sustain a positive safety culture.
- 3) Continually provide safety-focused education, training and analysis on safety trends to develop COV workforce.

Operating Indicators:

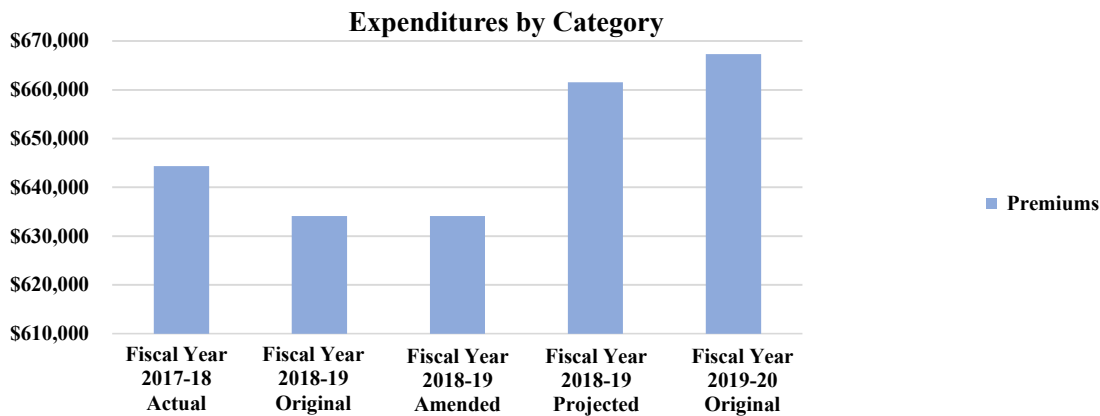
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2017-18	2018-19	2018-19	2019-20
	Actual	Projected	Actual	Projected
1) AR-1 (Accident) reports processed	-	-	20	15
2) Property damaged reports	-	-	12	10
3) Safety Meetings including Active Shooter Trainings	-	-	10	5



SAFETY MANAGEMENT FUND: NON-DEPARTMENTAL EXPENDITURES	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
General Liability	\$ 37,256	\$ 40,000	\$ 40,000	\$ 30,637	\$ 31,000
Police / Professional Liability	53,441	53,500	53,500	48,620	49,000
Public Officials E & O	52,686	52,700	52,700	42,075	42,100
Comprehensive Property Insurance	260,149	260,000	260,000	319,565	320,000
Fleet Liability	187,466	187,500	187,500	191,454	191,500
Crime Coverage	6,423	6,250	6,250	8,364	8,400
Contractors Equipment	14,114	14,200	14,200	15,316	15,320
General Liability - Deductibles	32,847	20,000	20,000	5,500	10,000
Total Expenditures:	\$ 644,382	\$ 634,150	\$ 634,150	\$ 661,531	\$ 667,320
One-time Expenditures:					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ -
One-time Expenditures as % of Department:	0.00%	0.00%	0.00%	0.00%	0.00%
Total Recurring Expenditures:	\$ 644,382	\$ 634,150	\$ 634,150	\$ 661,531	\$ 667,320

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Increase in expenditures is based on premium trends.





INSURANCE COVERAGES

For Fiscal Year 2020 the City has the following risks covered by insurance:

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

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
Self-Insured Workers' Compensation	\$350,000 per occurrence \$1,000,000 aggregate limit of liability \$65,449 premium (total annual contribution)
Self-Insured Health	Unlimited life time maximum for medical Unlimited annual maximum for medical – eff. 1/1/19 HDHP #1/\$1,750 – HDHP #2/\$3,200 individual deductible Premium: Amount paid by the City varies per plan per month; employee- paid varies with plan chosen by employee Stop Loss Premium – Berkley \$175,000 Stop Loss Specific \$45.74 per employee paid by the City per month. \$118.84 per dependent-family unit paid by the City per month. \$1,500 per year for dental/ortho-dental \$50 deductible Premium: \$12.10 per employee paid by the City per month; employee-paid varies with plan chosen by employee
Life Insurance	City-paid life insurance ceased beginning January 1, 2011. Employees have the option to pay for life insurance and AD&D at 23¢ per thousand dollars of annual salary through The Standard. Also, at the employee's expense, they may purchase dependent life at a cost of \$1.90 per month for coverage of \$10,000 for spouse and \$5,000 for each eligible dependent.



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Workers' Compensation Fund

This fund was created to account for transactions of a self-insured workers' compensation plan for City employees.



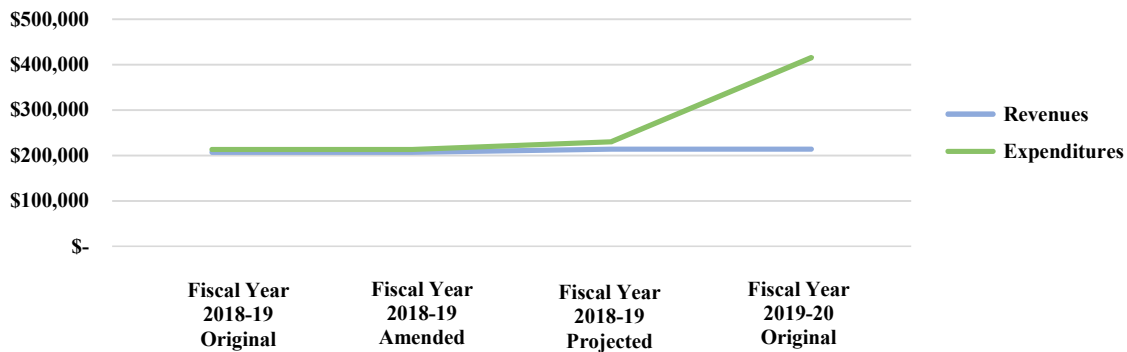
**WORKERS' COMPENSATION FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 355,471	\$ 485,228	\$ 485,228	\$ 468,914
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 355,471	\$ 485,228	\$ 485,228	\$ 468,914
REVENUES:				
Workers' Compensation Premium	\$ 205,000	\$ 205,000	\$ 205,000	\$ 205,000
Interest	1,860	1,860	8,900	8,900
Insurance Reimbursement - Misc. Revenue	-	-	-	-
Total Revenues	\$ 206,860	\$ 206,860	\$ 213,900	\$ 213,900
TOTAL FUNDS AVAILABLE	\$ 562,331	\$ 692,088	\$ 699,128	\$ 682,814
EXPENDITURES				
Workers' Compensation Insurance Premium	\$ 56,000	\$ 56,000	\$ 58,214	\$ 58,500
Workers' Compensation Claims	157,000	157,000	172,000	157,000
Transfer to Other Funds	-	-	-	200,000
Total Expenditures	\$ 213,000	\$ 213,000	\$ 230,214	\$ 415,500
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 349,331	\$ 479,088	\$ 468,914	\$ 267,314
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 349,331	\$ 479,088	\$ 468,914	\$ 267,314

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Workers' Compensation Fund, as with all 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.
- 3) Encumbrances for this fund take the form of outstanding claims, which are expenses, rather than shown as a reservation of working capital.

Revenues vs. Expenditures





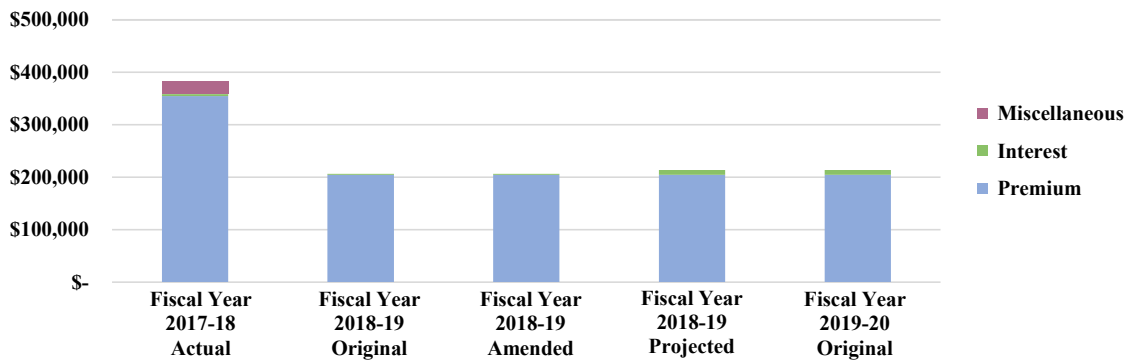
**WORKERS' COMPENSATION FUND:
REVENUES**

	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Workers' Compensation Premium	\$ 355,000	\$ 205,000	\$ 205,000	\$ 205,000	\$ 205,000
Interest	3,676	1,860	1,860	8,900	8,900
Miscellaneous	23,616	-	-	-	-
Total Revenues:	\$ 382,292	\$ 206,860	\$ 206,860	\$ 213,900	\$ 213,900

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Premium is the same level as the prior year, while still maintaining an adequate working capital position.
- 2) Interest increased by \$7K based on current trend.

Revenues by Category



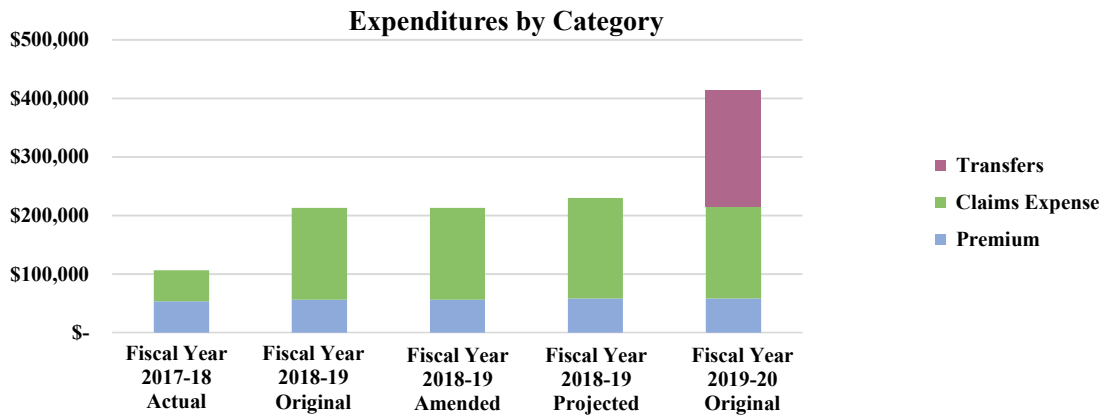


**WORKERS' COMPENSATION FUND:
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Workers' Comp Claim - Premium	\$ 53,640	\$ 56,000	\$ 56,000	\$ 58,214	\$ 58,500
Workers' Comp Claims - Personnel	52,675	157,000	157,000	172,000	157,000
Transfer to General Fund	-	-	-	-	128,821
Transfer to Water/Wst Fund	-	-	-	-	22,822
Transfer to Environ. Serv. Fund	-	-	-	-	47,357
Total Expenditures:	\$ 106,315	\$ 213,000	\$ 213,000	\$ 230,214	\$ 414,500
One-time Expenditures:					
Personnel Services	\$ -	\$ -	\$ -	\$ -	-
Maintenance & Operations	-	-	-	-	200,000
Capital Outlay	-	-	-	-	-
Total One-time Expenditures:	\$ -	\$ -	\$ -	\$ -	\$ 200,000
One-time Expenditures as % of Department:	0.00%	0.00%	0.00%	0.00%	48.25%
Total Recurring Expenditures:	\$ 106,315	\$ 213,000	\$ 213,000	\$ 230,214	\$ 214,500

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Premiums increased \$2.5K due to current market conditions.
- 2) Claims expense is budgeted at the same as the prior year.
- 3) Transfer to other funds is budgeted at \$200K, as a return of excess working capital; no funds were budgeted in prior year.



Program & Activity Summary:

Since October 1, 1989, the City has been self-insured for this risk and set up an internal service fund to account for this activity. Texas Municipal League currently serves as plan administrator. The City chose to self-insure up to the level of \$350,000, with reinsurance applying above that level. City department contributions are projected to total \$215K compared to \$213K the prior year. Total budgeted expenditures have increased by \$2K.



Print Shop Fund

The primary function of this fund is to account for the cost of operating a central print shop for City and County of Victoria Departments.



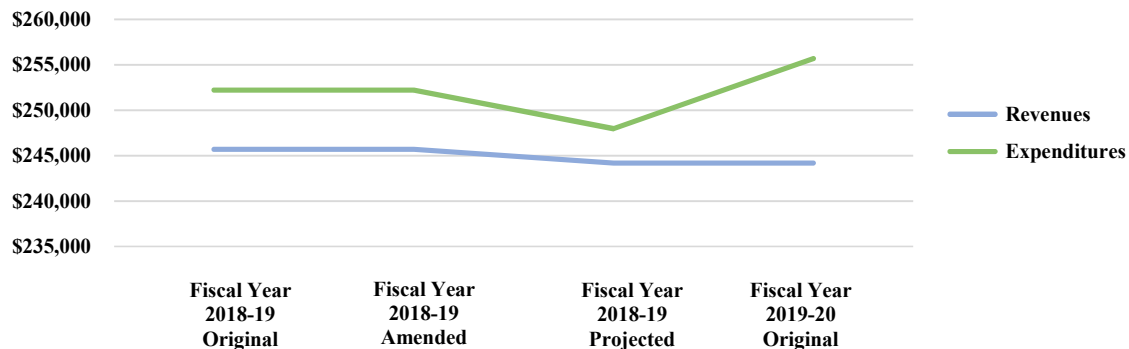
**PRINT SHOP FUND:
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 68,026	\$ 71,710	\$ 71,710	\$ 67,929
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 68,026	\$ 71,710	\$ 71,710	\$ 67,929
REVENUES:				
Charges for Services				
Printing Charges - Departments	\$ 20,000	\$ 20,000	\$ 18,000	\$ 18,000
Printing Charges - Outside	5,500	5,500	6,000	6,000
Warehouse Stock Sales - Departments	100,000	100,000	100,000	100,000
Overhead Fees	120,184	120,184	120,184	120,184
Miscellaneous	-	-	-	-
Total Revenues	\$ 245,684	\$ 245,684	\$ 244,184	\$ 244,184
TOTAL FUNDS AVAILABLE	\$ 313,710	\$ 317,394	\$ 315,894	\$ 312,113
EXPENDITURES				
Personnel Services	\$ 103,741	\$ 103,741	\$ 103,561	\$ 109,767
Other Maintenance & Operations	146,069	146,069	142,069	145,921
Capital Outlay	2,400	2,400	2,335	-
Total Expenditures	\$ 252,210	\$ 252,210	\$ 247,965	\$ 255,688
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 61,500	\$ 65,184	\$ 67,929	\$ 56,425
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 61,500	\$ 65,184	\$ 67,929	\$ 56,425

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Print Shop Fund, as with all 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.
- 3) For the purposes used herein, encumbrances are shown as a reservation of working capital.
- 4) For this fund the value of inventories is also deducted to arrive at working capital, since they are significant and not really available for allocation.

Revenues vs. Expenditures



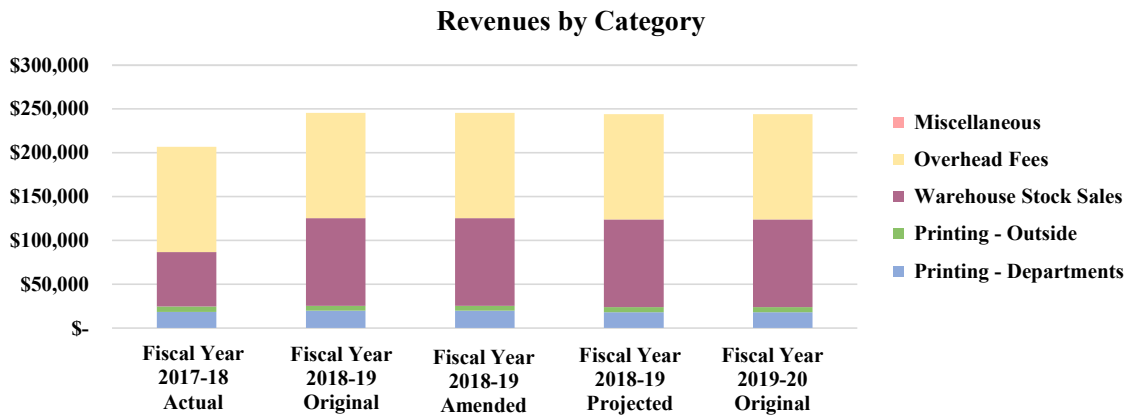


**PRINT SHOP FUND:
REVENUES**

	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Printing Charges - Departments	\$ 18,346	\$ 20,000	\$ 20,000	\$ 18,000	\$ 18,000
Printing Charges - Outside	6,478	5,500	5,500	6,000	6,000
Warehouse Stock Sales - Departments	61,943	100,000	100,000	100,000	100,000
Overhead Fees	120,184	120,184	120,184	120,184	120,184
Miscellaneous	-	-	-	-	-
Total Revenues:	\$ 206,950	\$ 245,684	\$ 245,684	\$ 244,184	\$ 244,184

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Printing Charges decreased \$1.5K due to current trends.



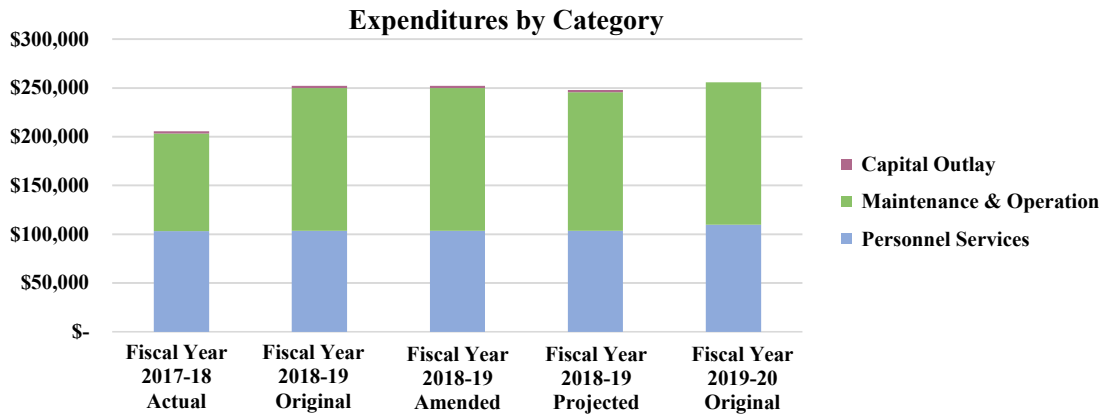


**PRINT SHOP FUND:
EXPENDITURES**

	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
Personnel Services	\$ 103,350	\$ 103,741	\$ 103,741	\$ 103,561	\$ 109,767
Office Supplies & Other Supplies	3,018	5,500	5,500	4,500	5,500
Equipment Maintenance	13,132	18,000	18,000	15,000	18,000
Inter-Fund Charges	7,107	7,842	7,842	7,842	7,694
700 Main Rental	14,727	14,727	14,727	14,727	14,727
Inventory	62,069	100,000	100,000	100,000	100,000
Capital Outlay - Building Improvements	851	2,400	2,400	2,335	-
Capital Outlay - Computer Hardware	1,434	-	-	-	-
Total Expenditures:	\$ 205,688	\$ 252,210	\$ 252,210	\$ 247,965	\$ 255,688
One-time Expenditures:					
Personnel Services	\$ 2,487	\$ -	\$ -	\$ -	\$ -
Maintenance & Operations	-	-	-	-	-
Capital Outlay	-	2,400	2,400	2,335	-
Total One-time Expenditures:	\$ 2,487	\$ 2,400	\$ 2,400	\$ 2,335	\$ -
One-time Expenditures as % of Department:	1.21%	0.95%	0.95%	0.94%	0.00%
Total Recurring Expenditures:	\$ 203,201	\$ 249,810	\$ 249,810	\$ 245,630	\$ 255,688

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Personnel cost increased \$6K mainly the result of an employee electing City health insurance coverage.
- 2) No capital expenditures are budgeted to Fiscal Year 2019-2020.



	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Original	Fiscal Year 2018-19 Amended	Fiscal Year 2018-19 Projected	Fiscal Year 2019-20 Original
Staffing:					
Full-time	2	2	2	2	2
Total Staffing:	2	2	2	2	2



PRINT SHOP FUND - continued

Program & Activity Summary:

This is a service-based operation that provides publication design support and production of printed materials, as well as operating outgoing postage, internal mail distributions for City departments and operating an on-demand material service of office supplies for departments. Some accomplishments include; provide high quality printed materials on a cost-effective basis, continued transition to a greater percentage of digital printing services, conducted review of sales of stocked inventory items which resulted in removal of some items from inventory and the offering of new inventory items responsive to department needs.

Goals & Objectives:

- 1) Provide quality printing services for the City and County that reflect the high level of professionalism expected by our community.
- 2) Offer outstanding design services for City departments and Victoria County clients.
- 3) Continue to improve work flow and job tracking, as well as, inventory services.
- 4) Assure quality products are offered as stocked inventory items at reasonable prices, responsive to the needs of City departments.
- 5) Continue education on design skills and production software.
- 6) Explore and implement additional services that would provide benefits to departments in the area of visual communication.
- 7) Provide customer-service oriented internal and external (USPS) main distribution and support for City departments with reliability and convenience.

Operating Indicators:

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Projected	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Projected
1) Services	2,043	1,950	2,043	1,793
2) Print Jobs	993	925	993	1,041
3) Pieces of mail processed	37,701	37,750	37,701	41,966
4) Press Impressions	256,235*	275,000	256,235*	343,853
5) Copies	813,957	800,000	813,957	783,107
6) Billed Labor Hours	495	460	495	484

*Discrepancy is due to Public Works opting not to print out entire Consumer Confidence Report.



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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:
COMBINED
PRO FORMA**

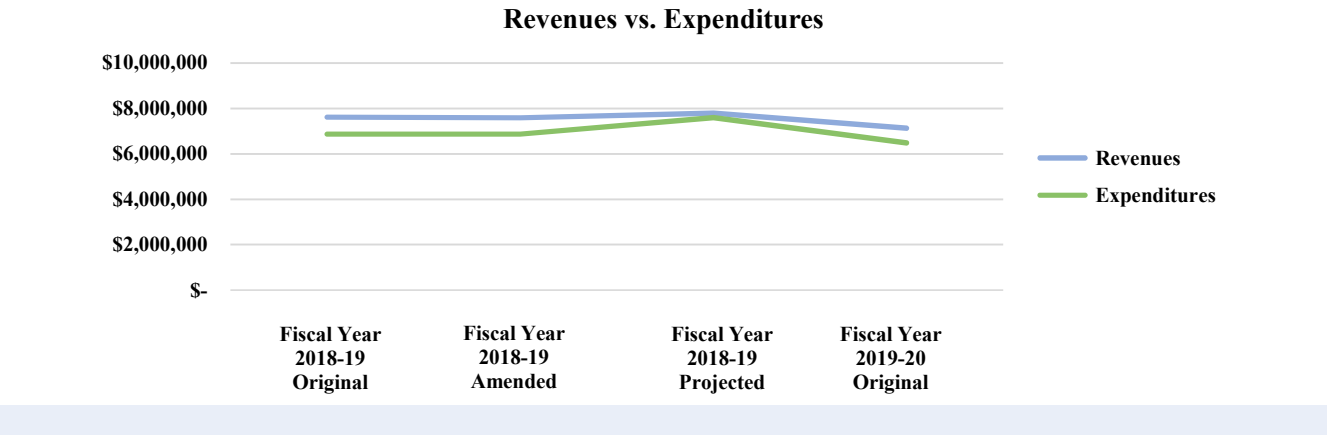
	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 2,097,510	\$ 1,699,412	\$ 1,699,412	\$ 1,892,346
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 2,097,510	\$ 1,699,412	\$ 1,699,412	\$ 1,892,346
REVENUES:				
Charges for Insurance				
Health - City	\$ 3,487,020	\$ 3,471,600	\$ 3,471,600	\$ 3,542,004
Health - Employee	1,816,572	1,816,572	1,349,023	1,409,200
Health - Retiree	347,059	347,059	317,000	320,000
Health - Cobra	8,100	8,100	-	-
Dental - City	81,203	79,173	79,173	79,173
Dental - Employee	303,103	303,103	262,000	263,450
Dental - Retiree	30,700	30,700	33,600	33,600
Dental - Cobra	500	500	-	-
Reimb Excess Stop Loss	175,000	175,000	570,011	175,000
Refunds and Drug Rebates	130,000	130,000	3,100	-
Transfer from Other Funds - OPEB	200,000	200,000	200,000	200,000
Transfer from Other Funds - W.C./H.S.A.	1,000,000	1,000,000	1,432,750	1,080,000
Interest Income	30,000	30,000	27,000	27,000
Miscellaneous	2,050	2,050	45,974	2,000
Total Revenues	\$ 7,611,307	\$ 7,593,857	\$ 7,791,230	\$ 7,131,427
TOTAL FUNDS AVAILABLE	\$ 9,708,817	\$ 9,293,269	\$ 9,490,643	\$ 9,023,773
EXPENDITURES				
Employee Medical Claims	\$ 4,510,080	\$ 4,490,330	\$ 4,726,264	\$ 4,112,000
Health Saving Account Program	-	-	432,750	80,000
Retiree Medical Claims	834,840	834,840	966,447	826,000
Retiree Medical Insurance	293,000	293,000	283,933	285,000
Employee Dental Claims	260,000	260,000	231,840	250,000
Retiree Dental Claims	25,000	25,000	19,912	22,000
Professional Services	60,000	91,750	91,750	60,000
Plan Administrator Fee	12,600	12,600	19,000	19,000
Claim Administrator Fee	118,340	118,340	104,300	104,300
Wellness Program	17,000	17,000	13,500	14,000
Benefits Tech Services	24,300	24,300	23,600	23,600
Stop Loss Premium	508,200	508,200	485,000	490,000
OPEB Trust	200,000	200,000	200,000	200,000
Total Expenditures	\$ 6,863,360	\$ 6,875,360	\$ 7,598,296	\$ 6,485,900
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 2,845,457	\$ 2,417,909	\$ 1,892,346	\$ 2,537,873
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , SEPTEMBER 30	\$ 2,845,457	\$ 2,417,909	\$ 1,892,346	\$ 2,537,873

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.
- 2) For the Health Plan Fund, as with all 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.
- 3) Encumbrances for this fund take the form of outstanding claims, which are expenses, rather than shown as a reservation of working capital.



HEALTH PLAN FUND - continued



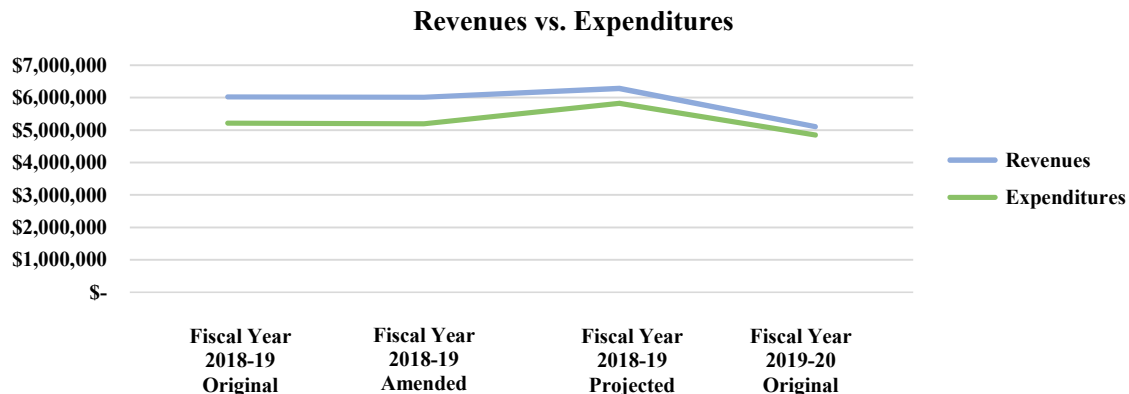


**HEALTH PLAN FUND:
EMPLOYEE HEALTH
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 443,944	\$ 216,258	\$ 216,258	\$ 672,078
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 443,944	\$ 216,258	\$ 216,258	\$ 672,078
REVENUES:				
Charges for Insurance				
Health - City	\$ 2,857,717	\$ 2,856,477	\$ 2,856,477	\$ 2,912,310
Health - Employee	1,816,572	1,816,572	1,349,023	1,409,200
Health - Cobra	8,100	8,100	-	-
Reimb Excess Stop Loss	175,000	175,000	570,011	175,000
Refunds and Drug Rebates	130,000	130,000	3,100	-
Interest Income	2,050	2,050	45,974	2,000
Miscellaneous	30,000	30,000	27,000	27,000
Transfer from Other Funds - W.C.	1,000,000	1,000,000	1,000,000	500,000
Transfer from Other Funds - H.S.A.	-	-	432,750	80,000
Total Revenues	\$ 6,019,439	\$ 6,018,199	\$ 6,284,334	\$ 5,105,510
TOTAL FUNDS AVAILABLE	\$ 6,463,383	\$ 6,234,457	\$ 6,500,592	\$ 5,777,588
EXPENDITURES				
Employee Medical Claims	\$ 4,510,080	\$ 4,490,330	\$ 4,726,264	\$ 4,112,000
Health Saving Account Program	-	-	432,750	80,000
Professional Services	60,000	60,000	60,000	45,000
Plan Administrator Fee	12,600	12,600	19,000	19,000
Claim Administrator Fee	78,976	78,976	68,400	68,400
Disease Management	-	-	-	-
Wellness Program	17,000	17,000	13,500	14,000
Federal Healthcare Reform	-	-	-	-
Benefits Tech Services	24,300	24,300	23,600	23,600
Stop Loss Premium	508,200	508,200	485,000	490,000
Total Expenditures	\$ 5,211,156	\$ 5,191,406	\$ 5,828,514	\$ 4,852,000
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 1,252,227	\$ 1,043,051	\$ 672,078	\$ 925,588
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 1,252,227	\$ 1,043,051	\$ 672,078	\$ 925,588

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.





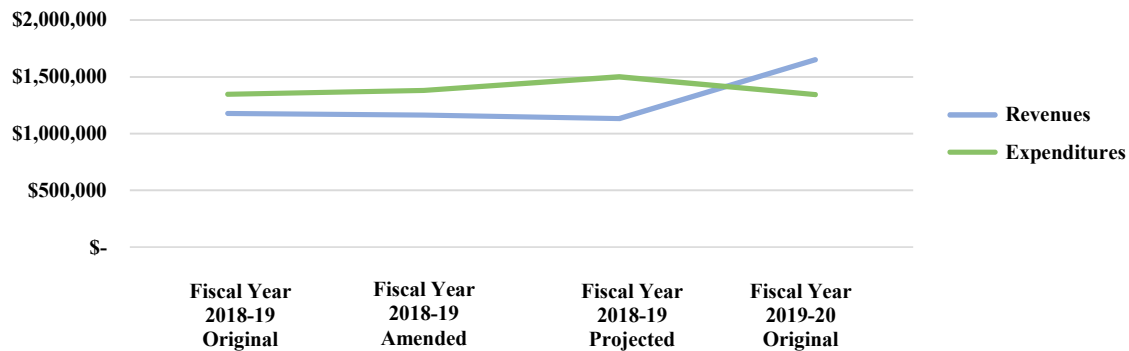
**HEALTH PLAN FUND:
RETIREE HEALTH
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 618,319	\$ 446,121	\$ 446,121	\$ 79,014
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 618,319	\$ 446,121	\$ 446,121	\$ 79,014
REVENUES:				
Charges for Insurance				
Health - Retiree City	\$ 629,303	\$ 615,123	\$ 615,123	\$ 629,694
Health - Retiree	347,059	347,059	317,000	320,000
Transfer from Other Funds - OPEB	200,000	200,000	200,000	200,000
Transfer from Other Funds - WC	-	-	-	500,000
Total Revenues	\$ 1,176,362	\$ 1,162,182	\$ 1,132,123	\$ 1,649,694
TOTAL FUNDS AVAILABLE	\$ 1,794,681	\$ 1,608,303	\$ 1,578,244	\$ 1,728,708
EXPENDITURES				
Retiree Medical Claims	834,840	834,840	966,447	826,000
Retiree Medical Insurance	293,000	293,000	283,933	285,000
Professional Services	-	31,750	31,750	15,000
Plan Administration Fee	19,744	19,744	17,100	17,100
OPEB Trust	200,000	200,000	200,000	200,000
Total Expenditures	\$ 1,347,584	\$ 1,379,334	\$ 1,499,230	\$ 1,343,100
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 447,097	\$ 228,969	\$ 79,014	\$ 385,608
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 447,097	\$ 228,969	\$ 79,014	\$ 385,608

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Revenues vs. Expenditures





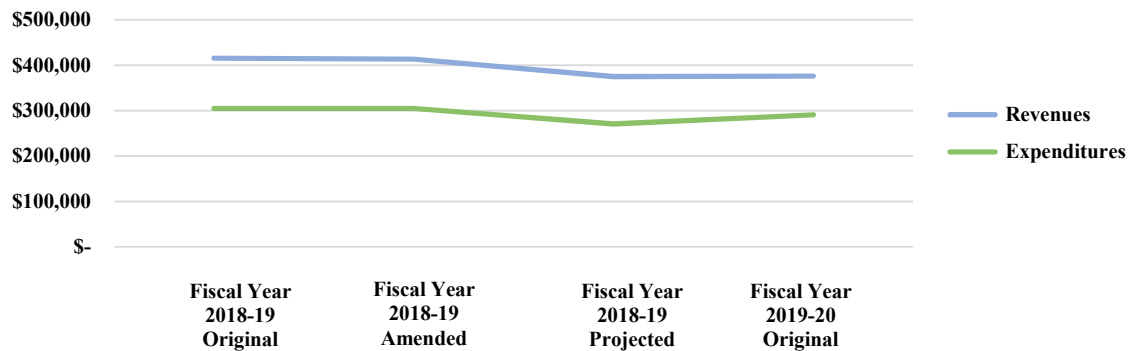
**HEALTH PLAN FUND:
DENTAL
PRO FORMA**

	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	\$ 1,035,247	\$ 1,037,033	\$ 1,037,033	\$ 1,141,254
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	\$ 1,035,247	\$ 1,037,033	\$ 1,037,033	\$ 1,141,254
REVENUES:				
Charges for Insurance				
Dental - City	\$ 81,203	\$ 79,173	\$ 79,173	\$ 79,173
Dental - Employee	303,103	303,103	262,000	263,450
Dental - Retiree	30,700	30,700	33,600	33,600
Dental - Cobra	500	500	-	-
Total Revenues	\$ 415,506	\$ 413,476	\$ 374,773	\$ 376,223
TOTAL FUNDS AVAILABLE	\$ 1,450,753	\$ 1,450,509	\$ 1,411,806	\$ 1,517,477
EXPENDITURES				
Employee Dental Claims	260,000	260,000	231,840	250,000
Retiree Dental Claims	25,000	25,000	19,912	22,000
Dental Claims Administrator Fee	19,620	19,620	18,800	18,800
Total Expenditures	\$ 304,620	\$ 304,620	\$ 270,552	\$ 290,800
ENDING WORKING CAPITAL				
Undesignated Working Capital	\$ 1,146,133	\$ 1,145,889	\$ 1,141,254	\$ 1,226,677
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	\$ 1,146,133	\$ 1,145,889	\$ 1,141,254	\$ 1,226,677

Notes:

- 1) Fiscal Year 2018-19 Amended Budget is adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Revenues vs. Expenditures



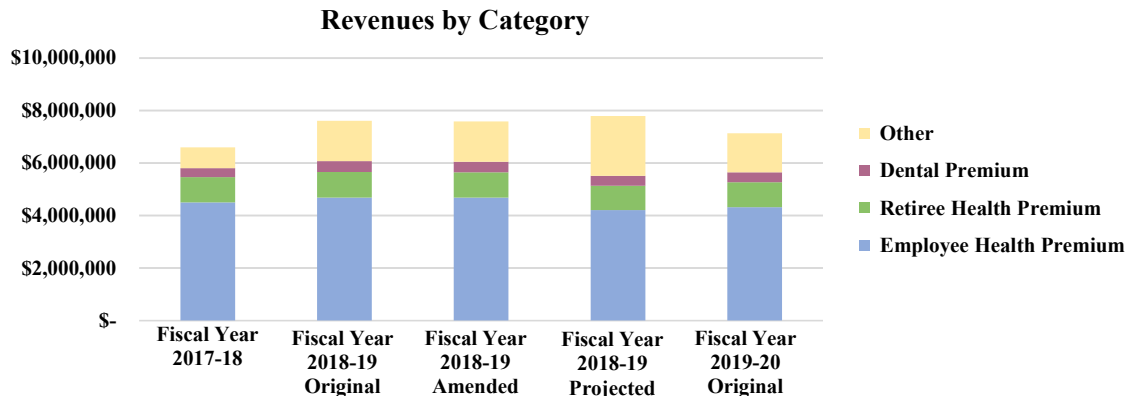


**HEALTH PLAN FUND:
REVENUES**

	Fiscal Year 2017-18 Actual Revenues	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
<i>Health Insurance Premiums - Employee</i>					
Health - City Premiums	\$ 2,852,918	\$ 2,857,717	\$ 2,856,477	\$ 2,856,477	\$ 2,912,310
Health - Employee Premiums	1,643,189	1,816,572	1,816,572	1,349,023	1,409,200
Health Insurance - Cobra	9,386	8,100	8,100	-	-
	<u>\$ 4,505,493</u>	<u>\$ 4,682,389</u>	<u>\$ 4,681,149</u>	<u>\$ 4,205,500</u>	<u>\$ 4,321,510</u>
<i>Health Insurance Premiums - Retiree</i>					
Health - City Premiums	\$ 330,017	\$ 324,419	\$ 305,552	\$ 305,552	\$ 314,847
Health - City Share - Retiree / Over 65	311,128	304,884	309,571	309,571	314,847
Health - Retiree Premiums	317,383	347,059	347,059	317,000	320,000
	<u>\$ 958,528</u>	<u>\$ 976,362</u>	<u>\$ 962,182</u>	<u>\$ 932,123</u>	<u>\$ 949,694</u>
<i>Dental Insurance Premiums</i>					
Dental - City Premiums	\$ 81,829	\$ 81,203	\$ 79,173	\$ 79,173	\$ 79,173
Dental - Employee Premiums	232,028	303,103	303,103	262,000	263,450
Dental - Retiree Premiums	30,023	30,700	30,700	33,600	33,600
Dental Insurance - Cobra	651	500	500	-	-
	<u>\$ 344,531</u>	<u>\$ 415,506</u>	<u>\$ 413,476</u>	<u>\$ 374,773</u>	<u>\$ 376,223</u>
<i>Other</i>					
Reimburse Excess Stop Loss	\$ 454,971	\$ 175,000	\$ 175,000	\$ 570,011	\$ 175,000
Refunds and Drug Rebates	101,432	130,000	130,000	3,100	-
Returned Check Fees	-	50	50	-	-
Interest Income	34,880	30,000	30,000	27,000	27,000
Refunds & Miscellaneous Revenue	2,050	2,000	2,000	45,974	2,000
Transfers from Other Funds - OPEB	200,000	200,000	200,000	200,000	200,000
Transfers from Other Funds - W.C.	-	1,000,000	1,000,000	1,000,000	1,000,000
Transfers from Other Funds - H.S.A	-	-	-	432,750	80,000
	<u>\$ 793,333</u>	<u>\$ 1,537,050</u>	<u>\$ 1,537,050</u>	<u>\$ 2,278,834</u>	<u>\$ 1,484,000</u>
Total Revenues:	\$ 6,601,884	\$ 7,611,307	\$ 7,593,857	\$ 7,791,230	\$ 7,131,427

Notes: Comparison of Fiscal Year 2020 to Fiscal Year 2019

- 1) Employee Health Premiums decreased by \$361K due to less employees electing the City Health Plan.
- 2) Retiree Health Premium decreased by \$27K due to less employees electing the City Health Plan.
- 3) Dental Premium decreased by \$39K due to less employees electing dental coverage.
- 4) Other revenues decreased by \$53K mainly due to no longer receiving Refunds and Drug Rebates.





**HEALTH PLAN FUND:
EXPENDITURES**

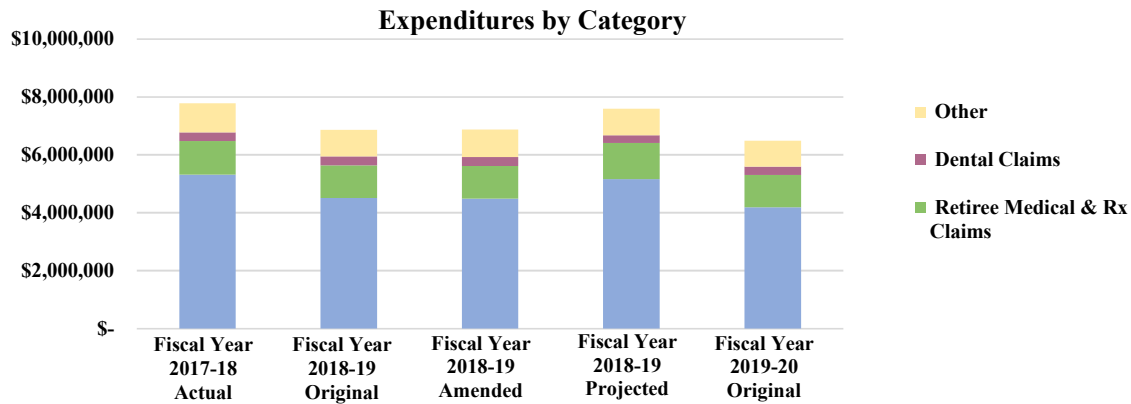
	Fiscal Year 2017-18 Actual Expenditures	Fiscal Year 2018-19 Original Budget	Fiscal Year 2018-19 Amended Budget	Fiscal Year 2018-19 Projected Actual	Fiscal Year 2019-20 Original Budget
<i>Employee Medical & Rx Claims</i>					
Medical Claims	\$ 5,318,042	\$ 4,510,080	\$ 4,490,330	\$ 4,726,264	\$ 4,112,000
Health Savings Accounts	-	-	-	432,750	80,000
	<u>\$ 5,318,042</u>	<u>\$ 4,510,080</u>	<u>\$ 4,490,330</u>	<u>\$ 5,159,014</u>	<u>\$ 4,192,000</u>
<i>Retiree Medical & Rx Claims</i>					
Medical Claims	\$ 864,570	\$ 834,840	\$ 834,840	\$ 966,447	\$ 826,000
Medical Insurance - Retiree (Over 65)	293,475	293,000	293,000	283,933	285,000
	<u>\$ 1,158,045</u>	<u>\$ 1,127,840</u>	<u>\$ 1,127,840</u>	<u>\$ 1,250,380</u>	<u>\$ 1,111,000</u>
<i>Dental Claims</i>					
Dental Claim Payments - Employee	\$ 257,635	\$ 260,000	\$ 260,000	\$ 231,840	\$ 250,000
Dental Claim Payments - Retiree	27,115	25,000	25,000	19,912	22,000
Dental Claims Administration Fees	17,948	19,620	19,620	18,800	18,800
	<u>\$ 302,698</u>	<u>\$ 304,620</u>	<u>\$ 304,620</u>	<u>\$ 270,552</u>	<u>\$ 290,800</u>
<i>Other</i>					
Professional Services	\$ 62,232	\$ 60,000	\$ 91,750	\$ 91,750	\$ 60,000
Plan Administration Fees	11,977	12,600	12,600	19,000	19,000
Claims Administration Fees - Medical	199,823	98,720	98,720	85,500	85,500
Disease Management	4,879	-	-	-	-
Federal Healthcare Reform	2,479	-	-	-	-
Stop Loss Premiums	488,361	508,200	508,200	485,000	490,000
Wellness Program	13,309	17,000	17,000	13,500	14,000
OPEB Trust	200,000	200,000	200,000	200,000	200,000
Benefits Tech Services	21,601	24,300	24,300	23,600	23,600
	<u>\$ 1,004,661</u>	<u>\$ 920,820</u>	<u>\$ 952,570</u>	<u>\$ 918,350</u>	<u>\$ 892,100</u>
Total Expenditures:	<u>\$ 7,783,445</u>	<u>\$ 6,863,360</u>	<u>\$ 6,875,360</u>	<u>\$ 7,598,296</u>	<u>\$ 6,485,900</u>
One-time Expenditures:					
Employee Medical & Rx Claims	\$ -	\$ -	\$ -	\$ -	\$ -
Retiree Medical & Rx Claims	-	-	-	-	-
Dental Claims	-	-	-	-	-
Other	-	-	-	-	-
Total One-time Expenditures:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
One-time Expenditures as % of Department:	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Recurring Expenditures:	<u>\$ 7,783,445</u>	<u>\$ 6,863,360</u>	<u>\$ 6,875,360</u>	<u>\$ 7,598,296</u>	<u>\$ 6,485,900</u>

Notes:

- 1) Employee Medical Claims decreased by \$318K, due to less employees electing City health coverage.
- 2) Retiree Medical decreased \$17K, due to less employees electing City health coverage.
- 3) Dental Claims decreased \$14K, due to less employees electing City dental coverage.
- 4) Other expenditures decreased \$29K due to claim management fees and stop loss premiums.



HEALTH PLAN FUND - continued



Program & Activity Summary:

Created to provide accounting for transactions of self-insured health insurance plan for City employees, employee dependents and retirees. Payments by the various City funds, employees and retirees are revenues of the fund. Payments are made from the fund to a third-party administrator for services, to an insurance company for specific stop loss insurance and to providers of medical services. On January 1, 2020, AETNA continues to serve as the plan and claims administrator for the City of Victoria self-funded health plan.

Goals & Objectives:

- 1) To provide comprehensive health and dental coverage to City employees and their families.
- 2) Manage expenditures in health fund including medical expenses and administrative fees.

Health Insurance Plans:

	Type of Plan	City	Employee	Cost	Total Monthly	Annual
Employee Only	HDHP #1	\$ 501.52	\$ 88.50	85% / 15%	\$ 590.02	\$1,750
	HDHP #2	\$ 460.24	\$ 81.22	85% / 15%	\$ 541.46	\$3,200
Employee with Child(ren)	HDHP #1	\$ 501.52	\$ 512.44	49% / 51%	\$ 1,013.96	Individual: \$1,750 Family: \$3,500
	HDHP #2	\$ 460.24	\$ 445.91	51% / 49%	\$ 906.15	Individual: \$3,200 Family: \$6,400
Employee with Spouse	HDHP #1	\$ 501.52	\$ 585.58	46% / 54%	\$ 1,087.10	Individual: \$1,750 Family: \$3,500
	HDHP #2	\$ 460.24	\$ 477.01	49% / 51%	\$ 937.25	Individual: \$3,200 Family: \$6,400
Employee with Family	HDHP #1	\$ 501.52	\$ 698.84	42% / 58%	\$ 1,200.36	Individual: \$1,750 Family: \$3,500
	HDHP #2	\$ 460.24	\$ 560.04	45% / 55%	\$ 1,020.28	Individual: \$3,200 Family: \$6,400



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Victoria, Texas

Meeting Your Needs, Exceeding Your Expectations

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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 within a two-hour's 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.

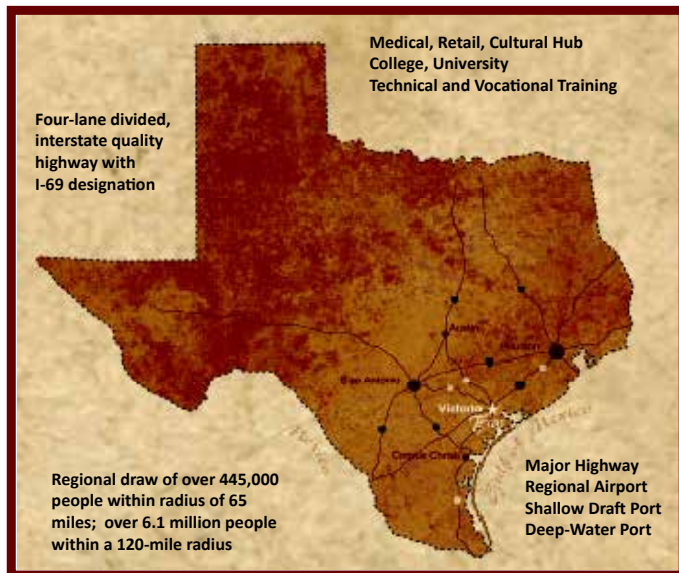
The Victoria region with a population of 197,000 people, boasts a capable, hard-working labor force. Employees further their job skills by attending employer-sponsored courses at the Victoria College and the University of Houston-Victoria. The Texas Workforce Solutions of the Golden Crescent, reaches 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.

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 flights to Dallas-Fort Worth (DFW) and Houston (IAH) via Boutique Air 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

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

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

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; 2017 est.)

Golden Crescent Region		% By Age Group				% Ethnicity		
County	Population	20/24	25/34	35/54	55+	White	Hispanic	Black
Calhoun	21,821	5.6	12.8	24.2	29.2	86.6	48.1	2.7
DeWitt	20,474	4.5	11.4	26.0	33.2	67.8	34.5	9.3
Goliad	7,510	6.6	7.7	24.6	37.2	75.0	35.6	5.4
Gonzales	20,558	6.0	11.7	23.5	28.8	56.4	50.1	6.8
Jackson	14,756	6.1	10.5	25.2	30.4	86.6	32.3	7.4
Lavaca	19,859	5.2	9.9	22.4	36.8	78.1	18.1	6.8
Victoria	<u>91,518</u>	6.8	13.8	23.7	27.2	87.4	46.0	6.2
Totals	196,496							

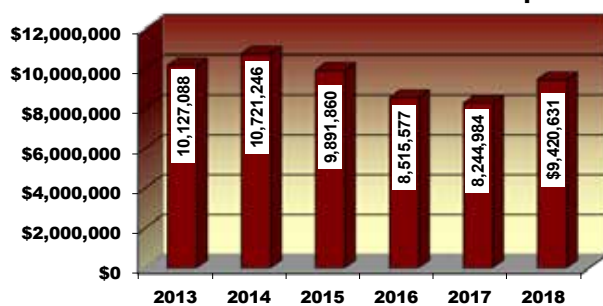
Source: U.S. Census Bureau; 2013-2017 American Community Survey 5-yr est.

Effective Buying Income (2010 U. S. Census, 2017 est.)

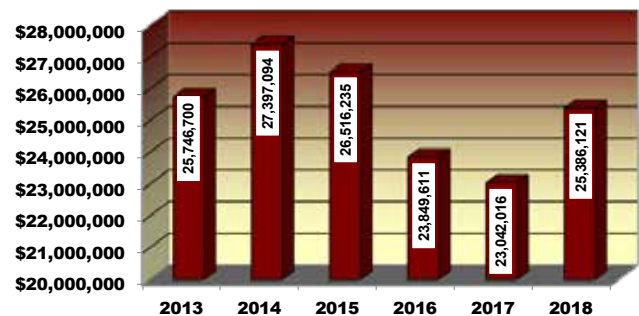
	Calhoun County	DeWitt County	Goliad County	Gonzales County	Jackson County	Lavaca County	Victoria County
Number of Households	7,733	7,260	2,755	7,018	5,232	7,684	32,734
\$25,000 - \$49,999	23.6%	23.3%	29.6%	25.8%	19.3%	25.7%	24.2%
\$50,000 - \$99,999	33.5%	27.0%	29.3%	30.1%	37.3%	29.6%	30.1%
\$100,000 & over	23.7%	23.6%	25.5%	17.8%	22.0%	22.0%	24.9%
Per Capita Income	\$26,909	\$28,116	\$30,075	\$23,635	\$26,809	\$29,946	\$28,181
Median Household Income	\$58,788	\$50,960	\$56,737	\$47,516	\$58,504	\$51,708	\$55,740

Source: U.S. Census Bureau; 2013-2017 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. Texas is a right-to-work state. Less than 2% union employment is reported in the Golden Crescent region which is comprised of Calhoun, DeWitt, Goliad, Gonzales, Jackson, Lavaca and Victoria counties. There are more than 380,000 people within a 65 mile radius of Victoria; 6.2 million people within 120 mile radius.

Formosa Plastics Group.....	3,048	Petrochemical/Plastics	Memorial Medical Center	204	Hospital
Victoria ISD.....	2,000	Education	Goliad ISD	197	Education
The Inteplast Group	1,179	Plastic Products	Devereux - Victoria	163	Social Services
DeTar Healthcare System	950	Hospital	Berry Plastics	162	Plastic Products
Citizens Medical Center	936	Hospital	Victoria Air Conditioning	155	Installation/Service
Dow - Seadrift Operations	611	Petrochemical	Industrial ISD	150	Education
INVISTA	600+	Petrochemical	Twin Pines Rehabilitation	147	Healthcare
Caterpillar - NAHEX Victoria.....	600+	Heavy Manufacturing	Boedeker Plastics.....	146	Plastic Products
Regency Healthcare System.....	600	Hospital	Bloomington ISD.....	145	Education
Calhoun ISD	572	Education	New Distributing Co.,Inc.....	142	Fuels & Lubricant Dist.
Gonzales ISD	441	Education	Gulf Bend Center	139	Social Services
Kaspar Wireworks.....	440	Metalworks/Plating	INEOS Nitriles.....	132	Petrochemical
University of Houston - Victoria	407	Higher Education	Atzenhoffer.....	134	Automotive
Cuero ISD.....	350	Education	American Electric Power/CPL	130	Utilities
Keating Auto Group	298	Automotive	Seadrift Coke	102	Needle Coke
Victoria College	283	Education	Fordyce Holdings	96	Sand & Gravel
South Texas Electric Co-op.....	266	Utilities	LyondellBasell.....	72	Petrochemical
Cuero Community Hospital	252	Hospital	Texas Concrete Company.....	50	Concrete/Construction
Performance Food Group	250	Food Distribution			
Gonzales Healthcare System	234	Hospital			
Edna ISD	212	Education			

Source: VEDC, February 2019

Average Hourly Wage

Administrative Assistant.....	\$16.19	Electricians	\$21.70	Marketing Research Spec	\$33.56
Assemblers & Fabricators	\$14.53	Emergency Med. Tech.	\$18.98	Operating Engineers	\$19.23
Automotive Mechanic	\$20.33	Heating/AC Mechanic.....	\$17.15	Plumber/Pipefitter	\$18.14
Bookkeeping, Accounting.....	\$17.65	Helpers, Production.....	\$14.39	Police/Patrol Officer	\$25.18
Carpenter	\$17.83	Industrial Machinery Mech. ..	\$26.55	Painter, Construction	\$20.15
Computer Programmers.....	\$34.97	LVN/ Lic. Practical Nurse.....	\$19.96	Sales Rep. Wholesale.....	\$31.11
Construction Equip. Oper.	\$19.25	Machinists	\$21.38	Supervisor, Construction	\$34.80
Construction Laborers	\$15.29	Maint. Repair General	\$17.13	Supervisor, Production	\$31.52
Diesel Engine Specialist	\$23.11	Managers, General	\$46.30	Welder.....	\$23.75

Source: Jobs EQ - Golden Crescent WDA, 2018

Texas is a Right-to-Work State.

EDUCATION

Independent School Districts

	Victoria	Goliad	Calhoun	Edna	Ganado	Industrial
Student Population	14,243	1,313	3,901	1,572	766	1,172
Per Pupil Expenditures	\$7,954	\$9,304	\$8,032	\$8,247	\$8,502	\$9,428
Pupil/Teacher Ratio	14.3/1	14.7/1	14.8/1	13.1/1	13.1/1	12.9/1
% Professional Staff						
with Master's Degree or Higher	15.7%	18.8%	9.2%	13.7%	18.4%	14.3%
Average SAT Score	1034	1013	1014	1066	*	1104
High School Graduates	865	106	314	87	50	90
% Students Taking SAT Tests	50.1%	52.8%	35.0%	52.9%	66.0%	51.1%

Source: Texas Education Agency 2017-18 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 2019
Victoria College	3,716
University of Houston-Victoria	4,381

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. Texans have the power to choose their electricity power provider. Go to 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 second to none for same sized communities. Home to a number of communications providers, Victoria provides the same telecommunications related products and services available in the major metropolitan areas throughout Texas. A complex and complete communications infrastructure lets residents and businesses meet virtually any need from dial-up to competitive high-speed broadband services, telecommunications, cable, and satellite. Web design, hosting, and other related services are also available.

ECONOMIC FACTORS

Television

The Victoria Television Group operates six major television stations, including its flagship KAVU Newscenter 25. These stations provide the Golden Crescent and surrounding 13 counties with news, network and local programming, and a team of certified meteorologist who track storm conditions via live Doppler radar.

KAVU (ABC 25) **KVCT (FOX 19)**
KMOL(NBC) **KXTS (CBS)**
KUNU (UNIVISION 21) **KVTX (TELEMUNDO45)**

Newspaper

The Victoria Advocate is a 33,400 circulation daily newspaper delivered to homes in Victoria and 14 surrounding counties. Sunday circulation of over 34,000.

Visit www.victoriaadvocate.com to view their digital copy. The range of services include internet access, web site creation and advertising along with news and information. In a typical month approximately 80,000 area residents visit the digital copy.

Founded May 8, 1846 and Texas' second oldest newspaper, the Victoria Advocate has grown to become one of the state's largest family-owned daily newspapers.

Taxes

Franchise Tax

The Texas franchise tax is a privilege tax imposed on each corporation and limited liability company chartered/organized in Texas or doing business in Texas. For franchise tax purposes, the term 'corporation' also includes a bank, state limited banking association, savings and loan association, limited liability company, professional limited liability company, a corporation that elects to be an S corporation for federal income tax purposes, and a professional corporation.

Sales & Use Tax

The state levies a sales and use tax of 6.25% on sales of tangible personal property and certain services. The City of Victoria and Victoria County add an additional sales tax of 2.0% making the total combined rate of 8.25%. There are exemptions for groceries, medicine, property for resale, manufacturing equipment and many items used exclusively on farms and ranches for food production.

Income Tax

Texas has no personal or corporate income tax. A state franchise tax applies to all corporations with representation in Texas.

Victoria Property Tax Rate 2019-2020

City of Victoria	.6115
Victoria County	.3329
The Victoria College	.2206
Victoria ISD	1.1935
Road & Bridge	.0630
Victoria Navigation District	.0308
Victoria County Drainage District #3	.0298
<u>Victoria County Ground Water District</u>	<u>.00843</u>

Total Tax Rate **\$2.49053/\$100**

Source: Victoria County Tax Assessor

Ad Valorem (Property) Tax

Texas has no state property tax. Local governments and special taxing districts levy taxes on real and tangible personal property. All property is appraised at full market value, and taxes are assessed by local county assessors on 100% of appraised value.

Payroll Costs

Businesses that employ one or more individuals may be subject to the state unemployment tax. Employers pay a unemployment tax on the first \$9,000 of each employee's annual compensation. The minimum effective tax rate for 2019 is .36% and the maximum effective tax rate is 6.36%.

Hotel/Motel Occupancy Tax

Hotel occupancy tax in the city of Victoria is paid by patrons staying in local hotels and is currently 13%; which is made up of a 6% state tax and 7% city tax.

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

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

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

Location and Climate

Latitude	28.51 degrees N
Longitude.....	96.55 degrees W
Average Daily Temperature	70
Average High Temperature	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. 2019-2020

An ordinance approving and adopting a budget for operating the municipal government of the City of Victoria for the Fiscal Year beginning October 1, 2019, and ending on September 30, 2020, appropriating money for the various funds and purposes of such budget including appropriations of money to pay interest and principal sinking fund requirements on all indebtedness, repealing all conflicting ordinances and appropriations, providing for savings, and declaring an effective date.

Whereas a proposed budget for operating the municipal government of the City of Victoria, Texas was submitted to City Council on August 6, 2019 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 2019-2020 were held on August 27, 2019, September 3, 2019, September 5, 2019, and September 17, 2019; 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 2019-2020 Fiscal Year as described in detail in "Exhibit A," which is posted online at <https://www.victoriatx.org/home/showdocument?id=18383> and incorporated herein for all intents and purposes, and described in general as follows:

	<u>Proposed Budget</u> <u>September 5, 2019</u>	<u>FINAL</u> <u>Proposed Budget</u> <u>September 17, 2019</u>
General Fund	\$ 54,412,084	\$ 54,412,084
Motel Tax Fund	1,678,431	1,678,431
Convention and Visitors Bureau Fund	1,035,008	1,035,008
Community Development Block Grant Fund	637,209	637,209
Metropolitan Planning Organization Grant Fund	238,000	238,000
Fire Academy Fund	37,324	37,324
Emergency Management Fund	132,190	132,190
Auto Theft Grant Fund	185,691	185,691
Forfeiture Fund	20,000	20,000
Municipal Court Special Revenue Fund	43,830	43,830
Gulf Bend Task Force Fund	122,586	122,586
Public, Educational & Government Television Fund	36,300	36,300
GCRAC Trauma Grant Fund	12,156	12,156
Debt Service Fund	12,742,083	12,742,083
Capital Projects Funds	16,812,801	16,812,801
Water/Wastewater Fund	27,595,391	27,595,391
Water/Wastewater - Capital Project Funds	1,400,000	1,400,000
700 Main Center Fund	205,875	205,875
Community Center Fund	815,464	815,464
Environmental Services Fund	5,386,325	5,386,325
Softball Complex Fund	12,000	12,000



Riverside Park Golf Course Fund	953,466	953,466
Vehicle & Equipment Services Fund	4,886,029	4,886,029
Information Technology Fund	1,384,288	1,384,288
Communications Fund	509,465	509,465
Purchasing Fund	353,189	353,189
Safety Management Fund	817,512	817,512
Workers' Compensation Fund	415,500	415,500
Print Shop Fund	255,688	255,688
Health Plan Fund	6,485,900	6,485,900
TOTAL	\$139,621,785	\$139,621,785

2. The appropriations for the 2019-2020 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 2019-2020 Fiscal Year Budget described above as "Exhibit A" shall be available for public inspection in the office of the Finance Director, 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, 2019

Ayes: 7

Nays: 0

Abstentions: 0

Passed second reading, this, the 5th day of September, 2019

Ayes: 6

Nays: 0

Abstentions: 0

Passed third reading, this, the 17th day of September, 2019

Ayes: 7

Nays: 0

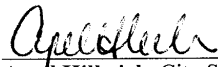
Abstentions: 0

Approved and adopted, this the 17th day of September, 2019

Rawley McCoy, Mayor of the
City of Victoria, Texas



Attest:

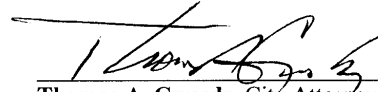


April Hilbrich, City Secretary

Distribution: Legal Department
Finance Department
Victoria County Clerk
Victoria Advocate



Approved as to legal form:



Thomas A. Gwosdz, City Attorney

Copies Sent: September 18, 2019



Tax Rate Ordinance



Ordinance No. 2019- 17

An ordinance setting the Tax Rate at a total rate of \$0.6115 per \$100 of property valuation and levying a tax upon all property subject to taxation within the City of Victoria, Texas for the 2019 Tax Year for the use and support of Municipal Government of the City of Victoria, providing for the assessment and collection of taxes, apportioning said levy amount to the various funds and items for which revenue must be raised including providing a sinking fund for the retirement of the bonded debt of the City, providing for penalties and interest for delinquent taxes as prescribed by the Texas Tax Code, repealing all conflicting ordinances, providing for savings, and declaring an effective date.

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; and

Whereas the Director of Finance 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 2019;

Whereas City Council finds that, in accordance with Texas Tax Code § 26.05(b), motion to pass this ordinance has been made in the following form: **“I move that the property tax rate be increased by the adoption of a tax rate of \$0.6115 on each \$100.00 property valuation, which is effectively a 2.60 percent increase in the tax rate.”**

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 2019 at **\$0.6115** on each \$100.00 property valuation and there is levied and shall be assessed and collected for the year 2019, 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, 2019, 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 2019 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:

a. 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 2019, an ad valorem tax of **\$0.3617** 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, 2019, 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.



b. To pay the interest on and to create a sinking fund sufficient to redeem the outstanding 2019 Certificates of Obligation, a tax of **\$0.00378** 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, 2019, 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.

c. 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 **\$0.05824** 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, 2019, 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.

d. To pay the interest on and to create a sinking fund sufficient to redeem the outstanding 2015 Certificates of Obligation, a tax of **\$0.00456** 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, 2019, 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.

e. 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 **\$0.04087** 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, 2019, 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.

f. To pay the interest on and to create a sinking fund sufficient to redeem the outstanding 2014 Certificates of Obligation, a tax of **\$0.01082** 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, 2019, 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.

g. To pay the interest on and to create a sinking fund sufficient to redeem the outstanding 2013 Certificates of Obligation, a tax of **\$0.01864** 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, 2019, 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.

h. 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 **\$0.02767** 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, 2019, 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.

i. 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 **\$0.06315** 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, 2019, 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.

j. 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 **\$0.01055** 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, 2019, 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.

k. To pay the interest on and to create a sinking fund sufficient to redeem the outstanding 2012 Certificates of Obligation, a tax of **\$0.00688** 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, 2019, 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.

l. 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 **\$0.00464** 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, 2019, 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 **\$0.3617**. **“THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.60% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$17.20.”**

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 5th day of September, 2019

Ayes: 6

Nays: 0

Abstentions: 0

Passed second reading, this, the 10th day of September, 2019

Ayes: 7

Nays: 0

Abstentions: 0

Passed third reading, this, the 17th day of September, 2019

Ayes: 7

Nays: 0

Abstentions: 0

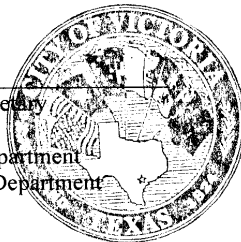
Approved and Adopted, this, the 17th day of September, 2019

Rawley McCoy, Mayor of the
City of Victoria, Texas

Attest:

April Hilbrich, City Secretary

Distribution: Legal Department
Finance Department



Approved as to Legal Form:

Thomas A. Gwosdz, City Attorney

Copies Sent: September 18, 2019



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

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2020 Budget	FY 2019 Budget
GENERAL FUND:								
City Manager	10	10	10	10	10	11 ⁸	\$ 692,584	\$ 577,572
Finance	6	6	6	6	7 ⁵	7	554,855	548,333
Legal	4	4	4	4	4	4	376,948	380,098
Human Resources	4	4	4	4	4	4	321,827	317,090
City Secretary	3	3	3	3	3	3	161,942	161,140
Public Information Office	3	3	3	3	3	3	244,507	201,291
Police	156	159	159	161 ²	162 ⁶	162	12,267,600	12,295,974
Fire	129	130	130	130	130	130	11,005,592	11,060,272
Municipal Court	5	5	5	5	5	5	260,041	261,006
Development Services Administration	2	2	2	2	2	3 ⁹	189,220	188,579
Planning Services	5	5	5	5	5	5	211,979	207,656
Development Center/Inspections	10	10	10	10	10	10	694,565	697,604
Code Enforcement	5	5	5	5	5	5	268,211	271,291
Geographic Information System (GIS)	4	4	4	4	4	4	266,322	265,130
Engineering	9	9	9	8 ³	8	8	638,386	637,273
Street	28	27	27	27	27	29 ¹⁰	1,563,810	1,460,530
Traffic Control	9	9	9	9	9	9	499,493	497,891
Building Services	6	6	6	6	6	6	289,198	297,891
Custodial	4	4	4	4	4	4	164,714	163,264
Parks & Recreation	40	40	39 ¹	38 ⁴	36 ⁷	36	1,817,841	1,811,989
Library	27	27	27	27	27	27	1,345,149	1,356,156
GENERAL FUND TOTAL	469	472	471	471	471	475	\$ 33,834,784	\$ 33,658,030

¹ Recreation Coordinator position moved from Parks & Recreation into Community Center Fund

² Police Department added 2 new officers.

³ Engineering Inspector eliminated after employee retired.

⁴ Park's Worker eliminated after employee resigned.

⁵ Finance added Accountant position.

⁶ Police Department added 1 new officer in General Fund and 2 Mental Health Officers in Gulf Bend Grant Fund.

⁷ Park's Worker eliminated 2 positions.

⁸ City Manager added 1 new Assistant City Manager.

⁹ Development Services added 1 Main Street Program.

¹⁰ Street Department added 2 new workers to staff additional Patch Crew.



PERSONNEL CHART

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2020 Budget	FY 2019 Budget
WATER AND WASTEWATER FUND:								
Environmental	1	0 ¹	0	0	0	0	\$ 2,448	\$ 2,448
Utility Billing	12	12	12	12	12	12	555,436	563,507
Water Treatment Plant	14	14	14	14	14	14	1,981,597	897,357
Water	29	30	30	30	30	30	896,727	2,005,235
PreTreatment	3	3	3	3	3	3	173,830	188,566
Wastewater	20	20	20	20	20	20	1,083,128	1,106,313
Wastewater Treatment Plant	16	16	16	16	16	16	1,155,025	1,134,758
WATER AND WASTEWATER FUND TOTAL	95	95	95	95	95	95	\$ 5,848,191	\$ 5,898,184

¹ Employee retired position eliminated.

COMMUNITY CENTER FUND:

Community Center	6	6	7 ¹	7	7	7	\$ 339,552	\$ 306,076
COMMUNITY CENTER FUND TOTAL	6	6	7	7	7	7	\$ 339,552	\$ 306,076

¹ Recreation Coordinator position moved from Parks & Recreation into Community Center Fund

ENVIRONMENTAL SERVICES FUND:

Administration	4	4	4	4	3 ¹	3	\$ 231,511	\$ 232,208
Brush & Bulky Collections	3	3	3	3	3	3	152,523	137,693
Yard Waste Collections	3	4	4	4	4	4	192,638	174,007
Residential Collections	13	11	11	11	11	11	633,801	668,398
Recycling Center	1	2	2	2	2	2	101,184	104,439
ENVIRONMENTAL SERVICES FUND TOTAL	24	24	24	24	23	23	\$ 1,311,657	\$ 1,316,745

¹ 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.

RIVERSIDE PARK GOLF COURSE FUND:

Club House	0	0	0	0	1 ¹	1	\$ 182,638	\$ 182,393
Golf Course	0	0	0	0	9 ²	9	365,440	360,456
RIVERSIDE PARK GOLF COURSE FUND TOTAL	0	0	0	0	10	10	\$ 548,078	\$ 542,849

¹ Beginning July 1, 2017, the City took over the Riverside Park Golf Course from VPIA.

² Beginning July 1, 2017, the City took over the Riverside Park Golf Course from VPIA.



PERSONNEL CHART

	<i>FY 2015</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>FY 2018</i>	<i>FY 2019</i>	<i>FY 2020</i>	<i>FY 2020 Budget</i>	<i>FY 2019 Budget</i>
VEHICLE & EQUIPMENT SERVICES FUND:								
Service Center	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>1</u> ¹	<u>1</u>	\$ 104,503	\$ 104,320
VEHICLE & EQUIPMENT SERV. FUND TOTAL	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>\$ 104,503</u>	<u>\$ 104,320</u>

¹ The clerk position was eliminated in December 2017 after the retirement of that employee.

INFORMATION TECHNOLOGY FUND:

Information Technology	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	\$ 697,176	\$ 695,364
INFORMATION TECHNOLOGY FUND TOTAL	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>\$ 697,176</u>	<u>\$ 695,364</u>

COMMUNICATIONS FUND:

Communications	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u> ¹	<u>0</u>	\$ 8,452	\$ 8,452
COMMUNICATIONS FUND TOTAL	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>\$ 8,452</u>	<u>\$ 8,452</u>

¹ The Communications Technician position was eliminated in December 2017 after the retirement of that employee.

PURCHASING FUND:

Purchasing	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	\$ 176,630	\$ 195,138
PURCHASING FUND TOTAL	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>\$ 176,630</u>	<u>\$ 195,138</u>

SAFETY MANAGEMENT FUND:

Safety Management	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	\$ 102,768	\$ 106,878
SAFETY MANAGEMENT FUND TOTAL	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>\$ 102,768</u>	<u>\$ 106,878</u>

PRINT SHOP FUND:

Print Shop	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	\$ 109,767	\$ 103,741
PRINT SHOP FUND TOTAL	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>\$ 109,767</u>	<u>\$ 103,741</u>



PERSONNEL CHART

	<i>FY</i> <i>2015</i>	<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>2020</i> <i>Budget</i>	<i>FY</i> <i>2019</i> <i>Budget</i>
CONVENTION & VISITORS BUREAU FUND:								
Convention & Visitors Bureau	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	\$ 260,714	\$ 253,013
CONVENTION & VISITORS FUND TOTAL	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>\$ 260,714</u>	<u>\$ 253,013</u>
TOTAL PERSONNEL - ALL FUNDS	<u>618</u>	<u>621</u>	<u>621</u>	<u>620</u>	<u>627</u>	<u>632</u>	<u>\$ 43,342,272</u>	<u>\$ 43,188,790</u>



2019-2020 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
Fire Marshal	M3	3,169.23	3,554.31	39.62	44.43	6,866.67	7,283.83	7,701.00	82,400.00	87,406.00	92,412.00	M3

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)	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 2018-2019 for all certified except Leadership; Fire Lt, Fire Cpt, Bat Chief, Asst Chief, Fire Marshal.

Effective: 10/01/2019

2018-2019 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	1,103.19	1,110.12	13.79	13.88	2,390.25	2,405.25	2,405.25	28,683.00	28,863.00	28,863.00	P1
Trainee	P2	1,674.31	1,674.31	20.93	20.93	3,627.67	3,627.67	3,627.67	43,532.00	43,532.00	43,532.00	P2
Patrol Officer	P3	1,738.42	1,835.12	21.73	22.94	3,766.58	3,871.33	3,976.08	45,199.00	46,456.00	47,713.00	P3
Sr. Patrol Officer or Detective	P4	1,896.23	2,573.88	23.70	32.17	4,108.50	4,842.63	5,576.75	49,302.00	58,111.50	66,921.00	P4
Sergeant	P5	2,598.12	2,885.92	32.48	36.07	5,629.25	5,941.08	6,252.83	67,551.00	71,293.00	75,034.00	P5
Lieutenant	P6	2,968.12	3,316.12	37.10	41.45	6,430.92	6,807.92	7,184.92	77,171.00	81,695.00	86,219.00	P6
Captain	P7	3,383.85	3,720.23	42.30	46.50	7,331.67	7,696.08	8,060.50	87,980.00	92,353.00	96,726.00	P7
Assistant Chief	P8	3,723.85	4,049.12	46.55	50.61	8,068.33	8,420.75	8,773.08	96,820.00	101,049.00	105,277.00	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



2019-2020 Salary Structure

Grade	Bi-weekly Minimum	Bi-weekly Maximum	Hourly Minimum	Monthly Minimum	Monthly Midpoint	Monthly Maximum	Hourly Maximum	Annual Minimum	Annual Midpoint	Annual Maximum	Grade

City of Victoria

34	824.00	1,177.31	10.30	1,785.33	2,168.09	2,550.84	14.72	21,424.00	26,017.03	30,610.06	34
35	883.89	1,290.50	11.05	1,915.10	2,355.59	2,796.08	16.13	22,981.14	28,267.07	33,553.00	35
36	955.72	1,414.43	11.95	2,070.73	2,567.66	3,064.60	17.68	24,848.72	30,811.95	36,775.18	36
37	1,041.69	1,541.73	13.02	2,257.00	2,798.71	3,340.42	19.27	27,083.94	33,584.46	40,084.98	37
38	1,135.45	1,680.47	14.19	2,460.14	3,050.58	3,641.02	21.01	29,521.70	36,606.96	43,692.22	38
39	1,237.67	1,831.73	15.47	2,681.62	3,325.18	3,968.75	22.90	32,179.42	39,902.20	47,624.98	39
40	1,361.42	2,014.90	17.02	2,949.74	3,657.68	4,365.62	25.19	35,396.92	43,892.16	52,387.40	40
41	1,511.16	2,236.53	18.89	3,274.18	4,060.00	4,845.82	27.96	39,290.16	48,719.97	58,149.78	41
42	1,692.51	2,504.91	21.16	3,667.11	4,547.21	5,427.31	31.31	44,005.26	54,566.46	65,127.66	42
43	1,912.51	2,830.52	23.91	4,143.77	5,138.28	6,132.79	35.38	49,725.26	61,659.39	73,593.52	43
44	2,180.27	3,226.81	27.25	4,723.92	5,857.67	6,991.42	40.34	56,687.02	70,292.04	83,897.06	44
45	2,507.31	3,710.82	31.34	5,432.51	6,736.31	8,040.11	46.39	65,190.06	80,835.69	96,481.32	45
46	2,908.50	4,304.56	36.36	6,301.75	7,814.15	9,326.55	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 2014 Actual	Fiscal Year 2015 Actual	Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Original Budget	Fiscal Year 2019 Projected Budget	Fiscal Year 2020 Approved Budget
GENERAL FUND								
TAXES AND FRANCHISE FEES:								
COV1/401100 TAXES-ADVLRM CURR	\$ 13,691,075	\$ 13,972,132	\$ 14,308,414	\$ 14,735,846	\$ 15,143,523	\$ 15,359,248	\$ 15,359,248	\$ 16,106,139
COV1/401110 PENALTIES & INTEREST	220,286	217,368	217,294	256,045	219,019	210,000	220,000	220,000
COV1/401200 TAXES AV DELINQUENT	181,923	221,495	136,868	203,431	137,490	197,000	145,000	145,000
COV1/401120 SALES TAX REVENUE	17,692,397	17,937,136	16,555,680	14,710,140	16,879,223	16,256,000	16,593,000	16,256,000
COV1/401130 BINGO TAX	75,651	75,620	69,130	56,225	63,934	56,000	60,000	60,000
COV1/401301 FRANCHISE TAX - AEP	2,016,821	2,023,624	2,006,506	1,986,887	2,032,604	2,000,000	1,988,000	2,000,000
COV1/401302 REPUBLIC WASTE INC.	765,697	873,450	835,644	985,258	1,362,691	906,000	1,100,000	1,068,000
COV1/401303 WSTE MGMT FRAN FEE	764,248	818,985	740,632	778,109	946,782	783,000	955,477	955,477
COV1/401304 TELECOMMUNIC.FRANCH.	491,332	498,449	480,180	458,645	417,196	459,000	417,000	417,000
COV1/401305 SUDDENLINK COMMUNICATIONS	971,272	900,557	852,645	824,942	771,285	790,000	776,500	752,000
COV1/401306 CENTERPOINT	176,788	167,849	138,903	283,996	338,246	342,000	345,000	345,000
COV1/401307 VICT CO ELEC COOP	122,255	127,518	121,286	149,714	189,486	195,000	195,000	195,000
COV1/490037 AT&T NODES ROW FEE	-	-	-	-	-	-	8,462	8,400
Sub-total:	\$ 37,169,745	\$ 37,834,183	\$ 36,463,182	\$ 35,429,238	\$ 38,501,478	\$ 37,553,248	\$ 38,162,687	\$ 38,528,016
LICENSES AND PERMITS								
COV1/402010 LIQUOR LICENSES	\$ 244,444	\$ 273,989	\$ 263,888	\$ 246,062	\$ 294,665	\$ 285,000	\$ 264,000	\$ 264,000
COV1/402011 VITAL STATISTICS	106,750	105,134	106,048	101,500	116,048	103,000	103,000	103,000
COV1/402012 GARAGE SALE PERMITS	22,000	20,070	21,500	19,430	16,702	19,500	16,000	16,000
COV1/402013 REMOTE CERTIFICATION	19,582	21,693	24,092	21,640	23,163	21,000	21,000	21,000
COV1/402014 AMUSEMNT MACH PRMT	29,865	26,475	29,820	30,720	34,545	30,000	11,000	11,000
COV1/402015 TRANSF AMB SERVICE	360	870	655	615	615	615	615	615
COV1/402016 POOL HALL PERMITS	225	325	450	350	350	350	400	375
COV1/402017 COMM OUTDOOR SALES	3,150	4,235	7,190	-	-	-	-	-
COV1/402018 GAME ROOM PERMITS	-	-	800	775	850	700	5,460	5,460
COV1/402019 ITINERANT LICENSES	3,400	-	5,000	14,336	4,840	5,000	5,000	5,000
COV1/402020 TAXICAB OPER LICENSES	1,775	4,280	2,100	1,720	1,375	1,720	1,400	1,400
COV1/402021 SEXUALLY ORIENT BUS	150	1,575	150	150	150	150	150	150
COV1/402023 TRASH HAULERS PERMIT	35	150	35	35	140	140	35	35
COV1/402024 MOBILE FOOD VENDOR	-	-	400	6,100	4,200	5,700	4,200	4,200
COV1/402025 LIMOUSINE PERMITS	285	35	450	425	440	425	440	440
COV1/402026 TAXICAB BUS LICENSES	155	350	155	165	130	155	130	130
COV1/402027 ANIMAL CARE FAC LIC	1,050	200	-	-	-	-	-	-
COV1/402028 WRECKER PERMITS	21,015	200	22,838	26,825	25,035	26,000	25,035	25,035
COV1/402040 BUILDING LICENSES	53,080	19,678	54,000	84,400	110,694	50,000	50,000	50,000
COV1/402041 BUILDING PERMITS	418,927	50,174	290,830	270,857	747,573	250,000	250,000	250,000
COV1/402042 ELECTRICAL PERMITS	83,897	271,235	57,830	44,928	71,190	50,000	50,000	50,000
COV1/402043 MECHANICAL PERMITS	57,845	57,834	57,198	48,160	62,790	48,000	48,000	48,000
COV1/402044 PLUMBING PERMITS	66,253	56,125	48,464	42,899	53,692	45,000	45,000	45,000
COV1/402046 MECHANICAL LICENSES	-	44,935	-	-	-	-	-	-
COV1/402047 STREET VENDOR PERMIT	210	35	35	70	70	35	35	35
Sub-total:	\$ 1,134,453	\$ 959,596	\$ 993,930	\$ 962,162	\$ 1,569,257	\$ 942,490	\$ 900,900	\$ 900,875
INTERGOVERNMENTAL								
COV1/403011 VICTORIA COUNTY FIRE	\$ 1,400,000	\$ 1,500,000	\$ 1,585,000	\$ 1,585,000	\$ 1,685,000	\$ 1,835,000	\$ 1,835,000	\$ 1,835,000
COV1/403014 VISD - RESOURCE OFF	-	-	-	-	-	-	-	-
COV1/403017 SALES TAX REIMB SERV	152,605	247,800	300,000	300,000	300,000	300,000	300,000	367,820
COV1/403018 SPORTS COMPLEX	83,585	93,255	55,973	53,012	65,753	57,000	45,000	50,000
COV1/403019 ADULT SOFTBALL COMPLEX	25,000	25,000	22,867	11,000	10,000	12,000	12,000	12,000
COV1/403020 TXDOT TRAFFIC SIGNAL REIMB	-	-	-	-	169,412	-	76	-
COV1/410020 SPRING LEAGUE FEES	15,015	14,325	21,400	20,730	21,600	21,600	18,725	21,600
COV1/410020 WINTER LEAGUE FEES	-	-	-	-	2,750	2,750	1,400	1,400
COV1/410022 FALL LEAGUE	17,170	20,440	23,245	-	21,375	24,000	21,300	21,300
COV1/410023 SUMMER LEAGUE	21,375	24,831	23,005	27,140	21,850	25,000	21,800	21,800
COV1/410031 TOURNAMENT FEES	3,040	4,150	3,775	2,230	3,200	3,000	3,000	3,000
COV1/403025 IN LIEU OF TAXES	25,000	47,966	25,000	71,766	50,718	25,000	44,506	25,000
Sub-total:	\$ 1,742,790	\$ 1,977,767	\$ 2,060,265	\$ 2,070,878	\$ 2,351,658	\$ 2,305,350	\$ 2,302,807	\$ 2,358,920



MAJOR FUNDS - REVENUES

Description	Fiscal Year 2014 Actual	Fiscal Year 2015 Actual	Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Original Budget	Fiscal Year 2019 Projected Budget	Fiscal Year 2020 Approved Budget
CHARGES FOR SERVICES								
COV1/404010 PLAT REVIEW FEES	\$ 42,970	\$ 18,294	\$ 22,498	\$ 8,948	\$ 17,672	\$ 8,500	\$ 15,000	\$ 10,000
COV1/404012 MAP SALES	543	15	63	-	300	75	75	75
COV1/404013 FLOOD PLAIN DEV PRMT	3,685	3,140	3,395	3,365	5,980	3,000	3,000	3,000
COV1/404030 CATEGORY 1 PLAT FEES	6,175	7,220	3,515	670	1,425	1,000	3,000	1,000
COV1/404031 CATEGORY 4 PLAT FEES	7,725	5,100	5,050	4,300	3,240	3,500	3,200	3,200
COV1/404032 VARIANCE REQ FEES	4,200	1,919	2,758	240	1,125	500	1,000	1,000
COV1/404034 CAT 11 PLAT FEE	-	-	1,625	785	910	600	1,500	700
COV1/404035 DEED APPR REVW FEE	760	584	843	579	840	450	1,200	800
COV1/404037 PLAT VAC REVIEW FEE	10,405	13,770	9,525	3,540	7,610	5,000	7,000	6,000
COV1/404038 IMPROVEMENT REVIEW FEE	2,760	4,345	2,300	1,100	800	1,100	1,100	1,100
COV1/404039 AMBULANCE SUPPLEMENT	-	-	48,018	584,701	537,405	-	500,000	450,000
COV1/404044 EMERGICON REVENUE	1,830,158	1,871,311	1,873,833	1,952,892	1,932,248	1,963,000	1,935,000	1,940,000
COV1/404050 VICTORIA PUBLIC LIBR	79,928	83,266	85,376	75,903	70,360	76,000	56,000	56,000
COV1/404052 ACC REPORT FEES	5,230	7,392	6,702	6,800	5,223	6,000	5,200	5,200
COV1/404053 FALSE ALARM FEES	9,298	15,380	19,400	23,300	17,080	19,400	19,400	19,400
COV1/404056 ESCORT FEES	21,900	21,440	30,880	33,800	31,900	32,000	32,000	32,000
COV1/404060 R V PARK	25,018	28,335	24,479	24,873	27,606	26,000	32,000	27,000
COV1/404061 RECREATION PROG	3,575	26,139	13,284	17,012	27,346	16,500	20,000	20,000
COV1/404062 SWIMMING POOL	4,610	-	-	-	-	-	-	-
COV1/404064 MARKET DAYS	6,240	-	-	-	-	-	-	-
COV1/404065 PAVILIONS & GAZEBOS	34,993	32,747	44,093	33,478	31,330	35,000	28,000	31,300
COV1/404066 SPLASHPAD	2,400	2,900	2,600	1,400	2,400	1,400	2,400	2,400
COV1/404081 WEEDY LOT	50,902	103,784	100,128	69,685	80,564	75,000	75,000	75,000
Sub-total:	\$ 2,153,475	\$ 2,247,080	\$ 2,300,364	\$ 2,847,370	\$ 2,803,363	\$ 2,274,025	\$ 2,741,075	\$ 2,685,175
FINES AND FORFEITURES								
COV1/404082 DEF DRIV COURSE FEE	9,397	11,947	10,609	11,288	11,202	11,000	7,600	11,000
COV1/405010 CRIM & TRAF VIOLATIO	1,315,498	1,238,985	1,163,437	1,049,384	979,059	1,024,000	900,000	950,000
COV1/405020 COURT COSTS	116,279	83,612	74,581	68,977	66,256	69,600	59,000	60,000
COV1/405030 PARKING VIOLATIONS	9,948	2,622	1,706	1,691	1,077	1,700	725	1,000
COV1/405045 TIME PMT-CITY PORTIO	45,679	34,430	31,839	29,929	27,070	29,500	27,000	27,000
Sub-total:	\$ 1,496,801	\$ 1,371,596	\$ 1,282,172	\$ 1,161,270	\$ 1,084,664	\$ 1,135,800	\$ 994,325	\$ 1,049,000
MISCELLANEOUS								
COV1/480010 INTEREST REVENUE	\$ 85,986	\$ 51,275	\$ 115,051	\$ 185,800	\$ 352,290	\$ 175,000	\$ 550,000	\$ 400,000
COV1/490001 MISCELLANEOUS REVENUE	411,110	371,645	273,182	286,662	183,331	220,000	220,000	200,000
COV1/490005 PROPERTY SALE	-	-	-	503,949	-	-	1,448	-
COV1/490010 OTHER PROP RENT	2,343	4,515	2,553	2,218	1,750	2,220	1,750	1,750
COV1/490015 VPIA LEASE AGREEMENT	35,616	35,616	35,616	2,968	-	-	-	-
COV1/490033 RESTITUTION JUD SYS	1,047	1,434	121	218	-	218	-	-
COV1/490036 RET CHECK FEES	326	157	375	398	209	300	200	200
COV1/490110 EVRGRN CEMETERY	695	1,257	2,570	1,746	926	1,750	915	900
Sub-total:	\$ 537,123	\$ 465,900	\$ 429,468	\$ 983,959	\$ 538,506	\$ 399,488	\$ 774,314	\$ 602,850
OTHER FINANCING SOURCES								
COV1/490040 SALVAGE / MAT SALES	\$ 6,363	\$ 4,631	\$ 203,983	\$ 97,202	\$ 89,637	\$ 97,000	\$ 90,000	\$ 80,000
COV1/490050 CONVENIENCE FEE CHR	7,388	5,872	5,807	8,321	4,820	7,500	6,500	6,500
COV1/490102 TRANSFER FROM CONSTR	-	-	401,445	350,547	493,605	-	-	-
COV1/490156 TRANSFER FROM WORKERS COMP	-	-	-	-	-	-	-	129,821
COV1/490302 TRANS FROM W/WW	2,477,200	2,579,500	2,575,600	2,594,900	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	19,800	19,800	19,800
COV1/490304 TRANS FROM SOL WS	571,860	575,191	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
COV1/490313 TRANSFER-HURRICANE	-	-	-	-	-	-	-	-
COV1/490410 RADIO SYS. & 911 USE	268,231	268,231	268,231	268,231	268,231	268,231	268,231	268,231
Sub-total:	\$ 3,350,842	\$ 3,453,226	\$ 4,077,162	\$ 3,941,298	\$ 4,106,181	\$ 3,589,728	\$ 3,581,728	\$ 3,701,549
TOTAL GENERAL FUND REVENUES:	\$ 47,585,228	\$ 48,309,348	\$ 47,606,543	\$ 47,396,175	\$ 50,955,106	\$ 48,200,129	\$ 49,457,836	\$ 49,826,385
DEBT SERVICE FUND								
TAXES AND FRANCHISE FEES:								
COV1/401100 TAXES-ADVLRM CURR	\$ 8,186,642	\$ 8,743,087	\$ 9,006,584	\$ 9,112,424	\$ 9,285,454	\$ 9,286,119	\$ 9,244,331	\$ 9,233,567
COV1/401200 TAXES AV DELINQUENT	63,732	155,785	99,707	148,684	103,735	120,000	110,000	110,000
Sub-total:	\$ 8,250,374	\$ 8,898,872	\$ 9,106,291	\$ 9,261,108	\$ 9,389,189	\$ 9,406,119	\$ 9,354,331	\$ 9,343,567
MISCELLANEOUS								
COV1/480010 INTEREST REVENUE	\$ 6,606	\$ 12,793	\$ 24,909	\$ 56,551	\$ 101,203	\$ 25,000	\$ 100,000	\$ 100,000
COV1/490001 MISCELLANEOUS REV	-	13,003,214	-	-	-	-	-	-
COV1/490102 LOCAL FUNDING FROM TXDOT	-	-	-	-	-	-	-	-
COV1/490610 BOND PROCEEDS - ESCROW	-	-	-	-	25,308,317	-	-	-
COV1/492440 FEDERAL SUBSIDY	421,220	420,766	423,036	422,582	-	-	-	-
Sub-total:	\$ 427,826	\$ 13,436,773	\$ 447,945	\$ 479,133	\$ 25,409,520	\$ 25,000	\$ 100,000	\$ 100,000
OTHER FINANCING SOURCES								
COV1/492102 TRANSFER FROM CONSTR	\$ 720,275	\$ -	\$ -	\$ 1,319,289	\$ 1,266,392	\$ 1,252,026	\$ 1,228,858	\$ 3,226,463
COV1/490200 TRANSFER FROM TRUST & AGENCY	-	2,192,775	1,376,550	-	-	-	-	-
Sub-total:	\$ 720,275	\$ 2,192,775	\$ 1,376,550	\$ 1,319,289	\$ 1,266,392	\$ 1,252,026	\$ 1,228,858	\$ 3,226,463
TOTAL DEBT SERVICE FUND REVENUES:	\$ 9,398,475	\$ 24,528,422	\$ 10,930,785	\$ 11,059,530	\$ 36,065,101	\$ 10,683,145	\$ 10,683,189	\$ 12,670,030



MAJOR FUNDS - REVENUES

Description	Fiscal Year 2014 Actual	Fiscal Year 2015 Actual	Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Original Budget	Fiscal Year 2019 Projected Budget	Fiscal Year 2020 Approved Budget
<u>CAPITAL PROJECT FUNDS</u>								
OTHER FINANCING SOURCES								
SALES TAX DEVELOPMENT CORPORATION	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 7,617,155	\$ 18,390,201	\$ 6,666,238
TRANSFER FROM OTHER CONSTRUCTION FUNDS	-	-	-	54,103	33,295	-	356,520	-
TRANSFER FROM GENERAL FUND	1,271,937	4,738,757	6,798,933	4,876,900	1,983,164	3,250,000	2,785,288	3,762,100
TRANSFER FROM TRUST & AGENCY FUND	-	-	-	-	-	-	-	-
TRANSFER FROM PROPERTY SALE	-	-	-	-	1,097,196	-	-	-
TRANSFER FROM CDBG	-	-	-	-	-	-	-	-
FEDERAL REIMBURSEMENT	-	-	-	-	-	-	-	316,368
TxDOT SIGNAL REIMBURSEMENT	-	149,867	-	-	-	-	-	-
TxDOT RR-CROSSING REIMBURSEMENT	-	-	-	-	-	-	-	-
TxDOT OVERPASS REIMBURSEMENT	-	-	-	-	-	1,611,930	11,128,902	-
COUNTY REIMBURSEMENT - TXDOT OVERPASS	-	-	2,682,678	292,182	292,182	292,182	292,182	292,182
BOND PROCEEDS	9,145,222	6,112,036	-	-	156,061	-	-	2,000,000
Sub-total:	\$ 10,417,159	\$ 11,000,660	\$ 9,481,611	\$ 5,223,185	\$ 3,711,897	\$ 12,771,267	\$ 32,953,093	\$ 13,036,888
MISCELLANEOUS								
INTEREST REVENUE	\$ 8,213	\$ 16,520	\$ 24,356	\$ 3,702	\$ 64,092	\$ 23,000	\$ 88,844	\$ 275,000
MISCELLANEOUS REV	25,000	7,692	26,189	-	1,967,700	-	97,231	-
Sub-total:	\$ 33,213	\$ 24,213	\$ 50,545	\$ 3,702	\$ 2,031,792	\$ 23,000	\$ 186,075	\$ 275,000
TOTAL CAPITAL PROJECT FUND REVENUES:	\$ 10,450,372	\$ 11,024,872	\$ 9,532,156	\$ 5,226,887	\$ 5,743,689	\$ 12,794,267	\$ 33,139,168	\$ 13,311,888
<u>WATER/WASTEWATER OPERATING FUND</u>								
CHARGES FOR SERVICES								
WATER SALES	\$ 12,548,853	\$ 13,000,244	\$ 12,793,821	\$ 12,829,474	\$ 13,138,264	\$ 13,838,000	\$ 13,542,174	\$ 13,838,000
WATER APPLICATIONS	319,419	256,485	167,770	119,230	130,775	125,000	117,000	125,000
TURN ON CHARGES	52,914	62,092	104,550	104,375	96,914	80,000	80,000	80,000
CHARGE-OFF COLLECTIONS	-	-	-	-	-	-	-	-
SEWER SALES	11,392,220	12,007,166	12,039,054	11,949,949	11,997,272	12,038,000	11,975,909	12,038,000
INDUSTRIAL SURCHARGES	489,524	662,971	624,894	473,840	471,344	485,000	428,000	450,000
SEWER APPLICATION TAP FEES	72,120	67,960	40,960	38,560	36,705	36,500	36,500	36,500
HAULER FEES	97,738	68,725	63,664	68,113	59,246	66,000	66,000	66,000
Sub-total:	\$ 24,972,788	\$ 26,125,643	\$ 25,834,713	\$ 25,583,541	\$ 25,930,520	\$ 26,668,500	\$ 26,245,583	\$ 26,633,500
OTHER FINANCING SOURCES								
TRANSFER FROM WORKERS' COMP. FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,822
TRANSFER FROM CONSTRUCTION	-	-	-	-	-	191,000	211,616	-
Sub-total:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,000	\$ 211,616	\$ 22,822
MISCELLANEOUS								
INTEREST REVENUE	\$ 10,906	\$ 14,395	\$ 33,315	\$ 80,311	\$ 138,184	\$ 85,000	\$ 180,000	\$ 180,000
MISCELLANEOUS REV	153,475	13,583,885	91,133	47,487	132,726	56,500	65,341	145,150
SALE OF PUBLIC BUILDINGS & LAND	-	-	-	-	248,225	-	-	-
BOND REFUNDING PROCEEDS/PREMIUM	-	-	-	9,965,350	241,375	-	-	-
Sub-total:	\$ 164,381	\$ 13,598,280	\$ 124,448	\$ 10,093,147	\$ 760,510	\$ 141,500	\$ 245,340	\$ 325,150
TOTAL WATER/WASTEWATER OPERATING FUND REVENUES:	\$ 25,137,169	\$ 39,723,923	\$ 25,959,161	\$ 35,676,687	\$ 26,691,030	\$ 27,001,000	\$ 26,702,539	\$ 26,981,472
<u>WATER/WASTEWATER DEBT SERVICE FUND</u>								
OTHER FINANCING SOURCES								
TRANSFER FROM WATER/WASTEWATER OPER. FD	\$ 7,996,519	\$ 9,674,721	\$ 9,413,656	\$ 9,352,555	\$ 9,498,951	\$ 9,263,715	\$ 9,266,145	\$ 9,244,219
Sub-total:	\$ 7,996,519	\$ 9,674,721	\$ 9,413,656	\$ 9,352,555	\$ 9,498,951	\$ 9,263,715	\$ 9,266,145	\$ 9,244,219
TOTAL WATER/WASTEWATER DEBT SERVICE FUND REVENUES:	\$ 7,996,519	\$ 9,674,721	\$ 9,413,656	\$ 9,352,555	\$ 9,498,951	\$ 9,263,715	\$ 9,266,145	\$ 9,244,219
<u>UTILITY CAPITAL PROJECT FUNDS</u>								
OTHER FINANCING SOURCES								
SALES TAX DEVELOPMENT CORPORATION	\$ 1,889,393	\$ 2,424,364	\$ 4,741,062	\$ 5,331,542	\$ 4,487,421	\$ 1,620,000	\$ 1,619,700	\$ 200,000
TRANSFER FROM WATER/WASTEWATER FUND	125,000	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	25,000	-	-	13,000	-	-	-	-
BOND PROCEEDS	21,776,968	-	-	-	-	-	-	-
GRANT PROCEEDS	-	-	-	118,984	112,196	-	63,914	-
Sub-total:	\$ 23,816,361	\$ 2,425,568	\$ 4,900,062	\$ 5,463,526	\$ 5,903,418	\$ 1,620,000	\$ 1,949,138	\$ 1,400,000
MISCELLANEOUS								
INTEREST REVENUE	\$ 12,978	\$ 18,047	\$ 43,166	\$ 55,301	\$ 38,877	\$ 8,000	\$ 38,248	\$ 1,500
MISCELLANEOUS REVENUE	11,700	-	-	-	-	-	-	-
Sub-total:	\$ 24,678	\$ 18,047	\$ 43,166	\$ 55,301	\$ 38,877	\$ 8,000	\$ 38,248	\$ 1,500
TOTAL UTILITY CAPITAL PROJECT FUND REVENUES:	\$ 23,841,039	\$ 2,443,615	\$ 4,943,227	\$ 5,518,827	\$ 5,942,294	\$ 1,628,000	\$ 1,987,385	\$ 1,401,500



MAJOR FUNDS - REVENUES

Description	Fiscal Year 2014 Actual	Fiscal Year 2015 Actual	Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Original Budget	Fiscal Year 2019 Projected Budget	Fiscal Year 2020 Approved Budget
ENVIRONMENTAL SERVICES FUND								
OPERATING FUND								
CHARGES FOR SERVICES								
RESIDENTIAL FIXED COLLECTION FEES	\$ 3,392,880	\$ 3,444,038	\$ 3,396,043	\$ 3,398,424	\$ 3,387,255	\$ 3,427,000	\$ 3,442,000	\$ 3,442,000
BRUSH & BULKY VARIABLE FEES	35,173	40,674	39,370	32,766	21,227	35,000	24,100	25,000
BRUSH & BULKY FIXED COLLECTION FEES	432,238	434,791	435,590	435,930	435,556	435,100	437,500	437,500
YARD WASTE FIXED COLLECTION FEES	460,275	462,993	463,811	464,326	463,776	463,200	466,000	466,000
ADDITIONAL CART FEES	237,715	250,090	260,953	276,551	291,716	288,000	301,000	301,000
RECYCLING FIXED COLLECTION FEES	299,057	300,716	494,203	688,002	687,259	686,400	690,600	690,600
RECYCLING CART FEES	6,755	8,390	9,785	9,565	9,485	9,400	10,900	10,900
HOUSEHOLD HAZARDOUS WASTE FEES	151,875	152,770	153,034	153,205	153,021	152,830	153,800	153,800
TRANSFER FROM WORKERS COMP. FUND	-	-	-	-	-	-	-	47,357
Sub-total:	\$ 5,015,968	\$ 5,094,462	\$ 5,252,789	\$ 5,458,769	\$ 5,449,294	\$ 5,496,930	\$ 5,525,900	\$ 5,574,157
MISCELLANEOUS								
INTEREST REVENUE	\$ 9,989	\$ 10,145	\$ 23,639	\$ 54,343	\$ 63,297	\$ 40,000	\$ 89,000	\$ 89,000
MISCELLANEOUS REV	11,440	11,749	121,829	9,154	6,111	40,000	79,190	45,000
Sub-total:	\$ 21,429	\$ 21,894	\$ 145,468	\$ 63,497	\$ 69,408	\$ 80,000	\$ 168,190	\$ 134,000
CLOSURE & POST-CLOSURE FUND								
RENOVAR ROYALTY PAYMENT	\$ -	\$ -	\$ 16,595	\$ 36,633	\$ 27,771	\$ 33,000	\$ 30,000	\$ 37,000
TLM ROYALTY PAYMENT	10,965	13,738	74,610	6,303	18,402	20,000	22,000	22,000
LEASE PAYMENTS	4,800	4,500	2,640	9,840	2,640	4,500	9,440	7,200
TRANSFER FROM HEALTH PLAN FUND	-	-	-	-	-	-	-	-
TRANSFER FROM OPERATING FUND	150,000	150,000	170,000	180,000	180,000	180,000	180,000	180,000
INTEREST REVENUE	10,452	5,026	9,665	18,947	42,428	25,000	59,000	59,000
Sub-total:	\$ 176,217	\$ 173,264	\$ 273,510	\$ 251,723	\$ 271,240	\$ 262,500	\$ 300,440	\$ 305,200
TOTAL ENVIRONMENTAL SERVICES FUND REVENUES:	\$ 5,213,614	\$ 5,289,620	\$ 5,671,768	\$ 5,773,988	\$ 5,789,942	\$ 5,839,430	\$ 5,994,529	\$ 6,013,357
RIVERSIDE PARK GOLF COURSE FUND								
CHARGES FOR SERVICES								
BEER SALES	\$ -	\$ -	\$ -	\$ -	\$ 60,263	\$ 76,900	\$ 70,000	\$ 75,000
FOOD SALES	-	-	-	-	7,314	8,640	8,000	10,000
NON-ALCOHOLIC BEVERAGE SALES	-	-	-	-	20,218	25,910	24,000	25,000
MERCHANDISE SALES	-	-	-	-	28,731	40,100	39,000	40,000
GOLF SALES - RANGE FEES	-	-	-	-	-	-	25,000	31,000
GOLF SALES - DAILY FEES	-	-	-	-	319,673	494,450	372,000	372,000
GOLF SALES - REGULAR ANNUAL PASS	-	-	-	-	45,968	46,920	46,575	46,575
GOLF SALES - SENIOR ANNUAL PASS	-	-	-	-	158,996	153,828	184,461	184,461
GOLF SALES - SHED RENTAL & ANNUAL PASS	-	-	-	-	78,981	80,892	57,750	57,750
GOLF SALES - TOURNAMENTS	-	-	-	-	13,919	14,896	16,000	16,000
CAPITAL REPLACEMENT SURCHARGES	-	-	-	-	11,187	24,950	24,000	24,000
Sub-total:	\$ -	\$ -	\$ -	\$ -	\$ 745,250	\$ 967,486	\$ 866,786	\$ 881,786
MISCELLANEOUS								
MISCELLANEOUS REV	\$ -	\$ -	\$ -	\$ -	91	-	-	-
Sub-total:	\$ -	\$ -	\$ -	\$ -	\$ 91	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES								
TRANSFER FROM TXDOT CONSTRUCTION FUND	\$ -	\$ -	\$ -	\$ -	\$ 58,000	\$ -	\$ -	\$ -
TRANSFER FROM GENERAL FUND	-	-	-	-	82,300	-	-	-
Sub-total:	\$ -	\$ -	\$ -	\$ -	\$ 140,300	\$ -	\$ -	\$ -
TOTAL RIVERSIDE PARK GOLF COURSE FUND REVENUES:	\$ -	\$ -	\$ -	\$ -	\$ 885,642	\$ 967,486	\$ 866,786	\$ 881,786
VEHICLE & EQUIPMENT SERVICES FUND								
CHARGES FOR SERVICES								
CAPITAL REPLACEMENT FEES	\$ 2,568,638	\$ 1,082,376	\$ 2,969,364	\$ 988,258	\$ 1,951,677	\$ 2,545,448	\$ 2,844,615	\$ 1,602,670
LEASE CHARGES	-	-	-	-	-	-	-	68,235
REPAIRS FEES	408,913	446,524	398,843	346,361	416,795	300,000	300,000	300,000
VES OVERHEAD FEES	109,998	313,000	250,000	250,000	250,000	250,000	250,000	250,000
VES FLEET SERVICE CONTRACT FEES	1,091,275	1,130,454	1,151,726	1,162,812	1,218,566	1,248,036	1,268,020	1,271,746
INSURANCE FEES	136,990	157,078	167,155	167,155	194,300	219,244	219,244	221,480
MOTOR POOL FEES	5,958	2,035	2,638	468	-	1,000	1,000	1,000
COUNTY & OTHER AGENCY FUEL FEES	699,310	498,596	391,876	453,407	318,302	284,515	272,300	295,462
FUEL FEES	1,146,359	776,018	589,103	687,704	754,116	833,597	779,000	845,261
Sub-total:	\$ 6,167,441	\$ 4,406,080	\$ 5,920,705	\$ 4,056,165	\$ 5,103,756	\$ 5,681,840	\$ 5,934,179	\$ 4,855,854
MISCELLANEOUS								
INTEREST REVENUE	\$ 266	\$ 115	\$ 368	\$ 1,720	\$ 3,712	\$ 2,000	\$ 4,900	\$ 4,900
MISCELLANEOUS REV	198,866	115,829	92,780	90,050	39,280	25,000	42,927	30,000
Sub-total:	\$ 199,132	\$ 115,944	\$ 93,148	\$ 91,770	\$ 42,992	\$ 27,000	\$ 47,827	\$ 34,900
TOTAL VEHICLE & EQUIPMENT SERVICES FUND REVENUES:	\$ 6,366,572	\$ 4,522,024	\$ 6,013,853	\$ 4,147,935	\$ 5,146,747	\$ 5,708,840	\$ 5,982,006	\$ 4,890,754

**MAJOR FUNDS - REVENUES**

Description	Fiscal Year 2014 Actual	Fiscal Year 2015 Actual	Fiscal Year 2016 Actual	Fiscal Year 2017 Actual	Fiscal Year 2018 Actual	Fiscal Year 2019 Original Budget	Fiscal Year 2019 Projected Budget	Fiscal Year 2020 Approved Budget
<u>INFORMATION TECHNOLOGY FUND</u>								
CHARGES FOR SERVICES								
INFORMATION TECHNOLOGY FEES	\$ 2,009,510	\$ 1,192,898	\$ 1,192,898	\$ 1,192,898	\$ 1,192,898	\$ 1,296,198	\$ 1,296,198	\$ 1,296,198
Sub-total:	\$ 2,009,510	\$ 1,192,898	\$ 1,192,898	\$ 1,192,898	\$ 1,192,898	\$ 1,296,198	\$ 1,296,198	\$ 1,296,198
MISCELLANEOUS								
INTEREST REVENUE	\$ 378	\$ 923	\$ 1,794	\$ 2,693	\$ 5,567	\$ 2,500	\$ 7,300	\$ 7,300
MISCELLANEOUS REV	127	526	550	2,407	6,345	3,500	500	1,000
Sub-total:	\$ 505	\$ 1,449	\$ 2,344	\$ 5,100	\$ 11,912	\$ 6,000	\$ 7,800	\$ 8,300
TOTAL INFORMATION TECHNOLOGY FUND REVENUES:	\$ 2,010,015	\$ 1,194,347	\$ 1,195,243	\$ 1,197,998	\$ 1,204,810	\$ 1,302,198	\$ 1,303,998	\$ 1,304,498
<u>HEALTH PLAN FUND</u>								
CHARGES FOR SERVICES								
CITY'S HEALTH PLAN FEES	\$ 3,696,859	\$ 3,180,064	\$ 2,857,541	\$ 3,431,058	\$ 3,494,063	\$ 3,487,020	\$ 3,471,600	\$ 3,542,004
EMPLOYEE'S HEALTH PLAN FEES	1,389,965	1,437,672	1,643,760	1,643,213	1,643,189	1,816,572	1,349,023	1,409,200
RETIREE'S HEALTH PLAN FEES	257,270	580,735	910,197	273,171	317,383	347,059	317,000	320,000
HEALTH INSURANCE - COBRA	384	10,198	48	11,219	9,386	8,100	-	-
REIMBURSEMENT EXCESS STOP LOSS	107,433	603,806	307,066	633,934	454,971	175,000	570,011	175,000
REFUND AND DRUG REBATES	35,411	44,417	179,262	129,554	101,432	130,000	3,100	-
CITY'S DENTAL PLAN FEES	88,681	89,664	79,636	79,917	81,829	81,203	79,173	79,173
EMPLOYEE'S DENTAL PLAN FEES	191,996	196,245	205,685	206,604	232,028	303,103	262,000	263,450
RETIREE'S DENTAL PLAN FEES	40,527	31,100	29,324	27,432	30,023	30,700	33,600	33,600
DENTAL INSURANCE - COBRA	24	795	807	571	651	500	-	-
Sub-total:	\$ 5,808,550	\$ 6,174,696	\$ 6,213,326	\$ 6,436,673	\$ 6,364,955	\$ 6,379,258	\$ 6,085,507	\$ 5,822,427
OTHER FINANCING SOURCES								
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
TRANSFER FROM OTHER FUNDS - H.S.A.	-	-	-	-	-	-	432,750	80,000
Sub-total:	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,200,000	\$ 1,632,750	\$ 1,280,000
MISCELLANEOUS								
INTEREST REVENUE	\$ 17,519	\$ 18,394	\$ 22,756	\$ 32,468	\$ 34,880	\$ 30,000	\$ 27,000	\$ 27,000
MISCELLANEOUS REV	17,801	7,640	16,638	6,761	2,050	2,000	45,974	2,000
RETURN CHECK FEES	-	-	-	-	-	50	-	-
Sub-total:	\$ 35,320	\$ 26,034	\$ 39,394	\$ 39,229	\$ 36,930	\$ 32,050	\$ 72,974	\$ 29,000
TOTAL HEALTH PLAN FUND REVENUES:	\$ 5,843,870	\$ 6,200,730	\$ 6,452,719	\$ 6,675,902	\$ 6,601,884	\$ 7,611,307	\$ 7,791,230	\$ 7,131,427



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 Finance Director 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 1st through September 30th. 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 1st 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 Manager 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 Finance Director to monitor and control the budget as authorized by the City Manager. The Finance Director 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 Finance Director 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, building services, 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 five 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 eight internal service funds as follow:
 - Vehicle and Equipment Services Fund (V.E.S.) – The function of the V.E.S. Fund 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.
 - 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 Fund – The main function of the Purchasing Fund is to account for the costs of operating a central purchasing department and a central warehouse.
 - 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.
 - Print Shop Fund – The primary function of this fund is to account for the cost of operating a central print shop for City and County of Victoria departments.
 - 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



FISCAL AND BUDGETARY POLICY STATEMENTS

III. BUDGETARY BASIS AND PRESENTATION – (CONTINUED)

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 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 measureable, are recognized when a liability is incurred and revenues, if measureable, 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 2018-19 and 2019-20. 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 and 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 Finance Director 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 Finance Director will compare revenues actually received to budgeted revenues and variances will be investigated. The Finance Director 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 Finance Director, 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 Finance Director 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 Finance Director 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 Finance Director 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 Finance Director 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 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 Finance Director is the City's Chief Financial Officer and, 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 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. 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)

In addition, the auditor needs to be capable of demonstrating that it has sufficient staff, which will enable it to conduct the City's audit in accordance with generally accepted auditing standards as required by the City Charter and applicable state and federal laws. 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 Finance Director shall promptly deposit all City funds with the Bank Depository in accordance with the provisions of the current Bank Depository Agreement. The Finance Director 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 Finance Director will publicly present the reasons why, and the Finance Director 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 Finance Director 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 Finance Director for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.

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. 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.



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

BOSC, Inc.

Ryan Weller
FINRA CRD # 4645425
713-289-5818
Houston, Texas

Coastal Securities, Inc.

Tony Sekaly
FINRA CRD # 2328283
800-681-4121
Houston, Texas

Multi-Bank Securities, Inc.

Greg Pagans
FINRA CRD # 1585380
866-330-0859
Fort Lauderdale, Florida

RBC Dain Rauscher

John M. Styrbicki
FINRA CRD # 1534287
800-388-7125
Minneapolis, MN

UBS Paine Webber

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 Institutional Brokerage

Kenneth Guillory
FINRA CRD # 3097780
800-603-9111
Houston, Texas



Investment Pools

LOGIC Investment Pool

Mary Ann Dunda
800-895-6442
Dallas, Texas

TexPOOL Investment Pool

Dianne Parker
866-839-7665
Houston, Texas

TexasTERM Investment Pool

Edward Polansky
866-839-8376
Austin, Texas

TexasCLASS Investment Pool

Tony Sekaly
713-502-8575
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

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.

Myra Gonzalez

Government Treasurers' Organization of Texas
President

W. F. W.

Investment Policy Review Committee
Chairperson

For the two-year period ending January 31, 2020

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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



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	<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. <u>Funding Source:</u> 1. Sales Tax Development Corporation - \$133,916 <u>Timeline:</u> FY 2016 thru FY 2020
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	<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. <u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$892,776 <u>Timeline:</u> FY 2016 thru FY 2020



Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
3. Downtown Utility Improvement Project – Phase IV, Project No. 5 – Engineering Cost	The project involves replacing or rehabilitating the water and sanitary sewer lines in Moody and Convent Streets.	Engineering cost: \$153,197	<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. <u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$153,197 <u>Timeline:</u> FY 2016 thru FY 2020
4. Downtown Utility Improvement Project – Phase IV, Project No. 6 – Engineering Cost	The project involves replacing or rehabilitating the water and sanitary sewer lines in Murray, Glass and Vine Streets.	Engineering cost: \$140,401	<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. <u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$140,401 <u>Timeline:</u> FY 2016 thru FY 2020



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	<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. <u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$1,021,315 <u>Timeline:</u> FY 2016 thru FY 2020
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	<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. <u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$1,028,741 <u>Timeline:</u> FY 2016 thru FY 2020



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	<u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget. <u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$1,613,149 <u>Timeline:</u> FY 2016 thru FY 2020
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	<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. <u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$983,111 <u>Timeline:</u> FY 2016 thru FY 2020
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	<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. <u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$7,481,812 <u>Timeline:</u> FY 2018 thru FY 2020



Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline	
			Operating Budget Impact:	Funding Source:
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	This project is not expected to have a significant effect on the operating budget, nor future operations, since it is replacing an old system.	1. Water/Wastewater Fund - \$750,000 Timeline: FY 2017 thru FY 2020
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	This project is not expected to have a significant effect on the operating budget, nor future operations, since it is replacing old equipment.	1. Water/Wastewater Fund - \$1,531,000 2. 2014 Utility Revenue Bonds (available proceeds) - \$669,000 Timeline: FY 2017 thru FY 2020
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	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.	1. General Fund - \$3,022,041 Timeline: FY 2020



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	<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. <u>Funding Source:</u> 1. Water/Wastewater Fund - \$1,200,000 <u>Timeline:</u> FY 2018 thru FY 2020
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	<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. Sales Tax Development Corporation (4B) - \$3,102,952 <u>Timeline:</u> FY 2018 thru FY 2020
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	<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. Sales Tax Development Corporation (4B) - \$4,156,170 <u>Timeline:</u> FY 2018 thru FY 2020



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	<u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget. <u>Funding Source:</u> 1. Water/Wastewater - \$664,701 <u>Timeline:</u> FY 2018 thru FY 2020	
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	<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. <u>Funding Source:</u> 1. Water/Wastewater - \$130,090 <u>Timeline:</u> FY 2020	
18. FY 2019 Seal Coat Maintenance Program		The project involves applying a seal coat to Northeast Subdivision residential streets.	Construction cost: \$2,200,000	<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 - \$2,200,000 <u>Timeline:</u> FY 2020	



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	<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. <u>Funding Source:</u> 1. General Fund - \$1,050,000 <u>Timeline:</u> FY 2019 thru FY 2020
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	<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. <u>Funding Source:</u> 1. Water/Wastewater Fund - \$1,200,000 <u>Timeline:</u> FY 2019 thru FY 2020
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	<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. <u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$505,782 <u>Timeline:</u> FY 2020



Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline	
			Operating Budget Impact:	Funding Source:
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	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.	1. Sales Tax Development Corporation (4B) - \$3,701,270 Timeline: FY 2019 thru FY 2020
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	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.	1. Sales Tax Development Corporation (4B) - \$151,251 Timeline: FY 2020
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	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.	1. Sales Tax Development Corporation (4B) - \$87,941 Timeline: FY 2020
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	This project is not expected to have a significant effect on the operating budget.	1. Sales Tax Development Corporation (4B) - \$750,000 Timeline: FY 2019 thru FY 2020



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	<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. <u>Funding Source:</u> 1. Sales Tax Development Corporation - \$870,000 <u>Timeline:</u> FY 2019 thru FY 2020
Total Prior Years Capital Improvement Program Budget:		\$39,190,616	

Fiscal Year 2020 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
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	<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 - \$1,301,181 <u>Timeline:</u> FY 2020
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	<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. <u>Funding Source:</u> 1. General Fund - \$2,460,919 2. 2019 Certificates of Obligation Bonds - \$2,000,000 <u>Timeline:</u> FY 2020 thru FY 2021



Fiscal Year 2020 Capital Improvement Programs

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	<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. <u>Funding Source:</u> 1. Water/Wastewater Fund - \$1,200,000 <u>Timeline:</u> FY 2020 thru FY 2021
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	<u>Operating Budget Impact:</u> This project is not expected to have any effect on the operating budget. <u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$200,000 <u>Timeline:</u> FY 2020
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	<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. Sales Tax Development Corporation (4B) - \$1,384,785 <u>Timeline:</u> FY 2020 thru FY 2021



Fiscal Year 2020 Capital Improvement Programs

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	<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. Sales Tax Development Corporation (4B) - \$3,420,350 <u>Timeline:</u> FY 2020 thru FY 2021
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	<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> 2. Sales Tax Development Corporation (4B) - \$1,861,103 <u>Timeline:</u> FY 2020 thru FY 2021
Total Fiscal Year 2020 Capital Improvement Program Budget:		\$13,828,338	

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	<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 - \$2,294,508 2. 2019 Certificates of Obligation Bonds - \$2,000,000 <u>Timeline:</u> FY 2021 thru FY 2022



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 Cimmaron, Red River Heights, Waterstone, Riata, and Silverado Streets.	Construction cost: \$1,333,089	<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 - \$1,333,089 <u>Timeline:</u> FY 2021
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	<u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget. <u>Funding Source:</u> 1. General Fund - \$300,000 <u>Timeline:</u> FY 2021
37. Residential Utility and Street Improvement Project - Engineering	The project consists of designing both the utility and streets construction portions of various residential subdivisions, as follows; 1. Tanglewood - \$3,748,392; 2. Bon Aire - \$1,919,375; 3. Airline Terrace - \$1,961,235; 4. Linn Thurmond - \$1,771,147; and, 5. College Park - \$1,327,584.	Construction cost: \$10,727,733	<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. <u>Funding Source:</u> 1. 2020 Utility Revenue Bond - \$10,727,733 <u>Timeline:</u> FY 2021 thru FY 2023



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	<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. Sales Tax Development Corporation (4B) - \$1,108,000 <u>Timeline:</u> FY 2021 thru FY 2022
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	<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. Sales Tax Development Corporation (4B) - \$2,055,158 <u>Timeline:</u> FY 2021 thru FY 2022
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	<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. Sales Tax Development Corporation (4B) - \$2,055,158 <u>Timeline:</u> FY 2021 thru FY 2022
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	<u>Operating Budget Impact:</u> This project is not expected to have any material impact on the operating budget. <u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$2,500,000 <u>Timeline:</u> FY 2021 thru FY 2022
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	<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. Sales Tax Development Corporation (4B) - \$4,695,294 <u>Timeline:</u> FY 2022 thru FY 2023	
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	<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. <u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$3,027,218 <u>Timeline:</u> FY 2022 thru FY 2023	
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	<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 - \$1,153,038 <u>Timeline:</u> FY 2022	



Fiscal Year 2022 Capital Improvement Programs

		Operating Budget Impact, Project Funding Source, and Project Timeline	
Project Name	Project Description	Project Cost	
45. FY 2022 Residential Street Projects	The projects consist of reconstructing the following residential streets: a. Bridle Ridge Phase IV Subdivision; b. Northerest Highlands Estate North Subdivision; c. Original Townsite SW Subdivision; and, d. Bridle Ridge Ph III Subdivision.	Construction cost: \$4,886,218	<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 - \$1,886,218 2. 2021 Certificates of Obligation Bonds - \$3,000,000 <u>Timeline:</u> FY 2022 thru FY 2023
46. Edinburgh Street Project	The project consists of reconstructing Edinburgh Street from Navarro to Joplin.	Construction cost: \$518,610	<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. Sales Tax Development Corporation (4B) - \$518,610 <u>Timeline:</u> FY 2022 thru FY 2023
47. Residential - Subdivision Utilities Replacement Phase I 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 I - \$3,736,830; 2. Bon Aire Ph I - \$2,192,363; 3. Linn Thurmond Ph I - \$2,279,061, and 4. Airline Terrace Ph I - \$2,381,700.	Construction cost: \$10,589,954	<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. 2021 Utility Revenue Bonds - \$10,589,954 <u>Timeline:</u> FY 2022 thru FY 2023



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	<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. 2021 Utility Revenue Bonds - \$3,742,764 <u>Timeline:</u> FY 2022 thru FY 2023
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	<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. <u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$600,000 <u>Timeline:</u> FY 2022 thru FY 2023
Total Fiscal Year 2022 Capital Improvement Program Budget:			\$29,213,096	

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	<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. Sales Tax Development Corporation - \$4,543,620 <u>Timeline:</u> FY 2023 thru FY 2024



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	<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 - \$2,130,000 <u>Timeline:</u> FY 2023
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	<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 - \$396,044 2. 2022 Certificates of Obligation Bonds - \$2,500,000 <u>Timeline:</u> FY 2023 thru FY 2024
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	<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. <u>Funding Source:</u> 1. Water/Wastewater Fund - \$1,200,000 2. Sales Tax Development Corporation (4B) - \$3,580,607 <u>Timeline:</u> FY 2023 thru FY 2024



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
Total Fiscal Year 2023 Capital Improvement Program Budget:		\$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	<u>Operating Budget Impact:</u> This project is not expected to have a significant effect on the operating budget. <u>Funding Source:</u> 1. General Fund - \$300,000 <u>Timeline:</u> FY 2024
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	<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. <u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$600,000 <u>Timeline:</u> FY 2024 thru FY 2025
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	<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. 2023 Utility Revenue Bonds - \$3,228,300 <u>Timeline:</u> FY 2024 thru FY 2025
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	<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. 2023 Utility Revenue Bonds - \$2,494,378 <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
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	The project consists of engineering and design for replacement of underground utilities, drainage improvements, street and sidewalk reconstruction. 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.	Construction cost: \$6,449,188	<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. <u>Funding Source:</u> 1. Sales Tax Development Corporation (4B) - \$6,449,188 <u>Timeline:</u> FY 2023 thru FY 2024
Total Fiscal Year 2024 Capital Improvement Program Budget:			\$40,447,841	
Total Capital Improvement Budget:				
Prior Years Capital Improvement Programs – In Progress:			<u>\$172,581,728</u>	
Total Fiscal Year 2020 Capital Improvement Programs:			\$39,190,616	
Total Fiscal Year 2021 Capital Improvement Programs:			\$13,828,338	
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	
Total Fiscal Year 2024 Capital Improvement Programs:			\$40,447,841	



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:

Capital Expenditures Per Fund:	FY 2020		FY 2019		Increase / (Decrease)
General Fund	\$3,278,149	35.95%	\$ 2,165,574	27.64%	\$1,112,575
Special Revenue Fund	469,700	5.15%	52,095	0.66%	417,605
Water/Wastewater Fund	2,734,166	29.99%	2,564,046	32.73%	170,120
700 Main Center Fund	75,750	0.83%	8,000	0.10%	67,750
Community Center Fund	196,200	2.15%	55,485	0.71%	140,715
Environmental Services Fund	453,040	4.97%	299,800	3.83%	153,240
Riverside Park Golf Course Fund	-	0.00%	8,000	0.10%	(8,000)
Communications Fund	-	0.00%	-	0.00%	-
Information Technology Fund	78,302	0.86%	120,830	1.54%	(42,528)
Print Shop Fund	-	0.03%	2,400	0.03%	(2,400)
Purchasing Fund	2,700	0.03%	5,400	0.07%	(2,700)
C.V.B. Fund	75,000	0.82%	5,500	0.08%	69,500
Safety Management Fund	1,200	0.01%	1,100	0.01%	100
Vehicle and Equipment Services Fund	1,753,670	19.24%	2,546,548	32.50%	(792,878)
Total Capital Expenditures:	\$9,117,877		\$7,834,778		\$1,283,099

**ROUTINE CAPITAL OUTLAY**

FUND/DEPARTMENT	CAPITAL OUTLAY ITEM	ACCT. CODE	AMOUNT
GENERAL FUND			
Building Services			
	Replace Municipal Court roof hatch	900110	\$ 2,000
	Replacement of ADA automatic door closers	900110	6,375
	Replace water heater burners for City Hall HVAC	900120	4,000
	Replace Computer #20095	950500	1,200
	Replace Computer #20332	950500	1,200
	Replace Computer #20333	950500	1,200
	Subtotal - Building Services		\$ 15,975
Development Administration			
	Replace Tablet #20404	950500	\$ 1,800
	Replace Tablet #20121	950500	1,800
	Subtotal - Development Administration		\$ 3,600
Engineering			
	Replace Tablet #20093	950500	1,700
	Replace Tablet #20094	950500	1,700
	Replace Tablet #20116	950500	1,700
	Subtotal - Engineering		\$ 5,100
Finance			
	Replace Five (5) office chairs	950120	\$ 1,500
	Desk with arm	950120	1,200
	Replace computer equipment	950500	1,200
	Subtotal - Finance		\$ 3,900
Fire			
	Ph I - Warehouse Project	900110	\$ 250,000
	Ph II - Station Hardening	900110	325,000
	Fire Station 1 Re-Model Project	900110	375,000
	Exterior painting at Station #5	900110	10,000
	Back-up generator with fuel tank and transfer switch	900110	8,800
	Security Alert System for Admin and FMO	900110	6,600
	Replace Garage Door Opener at Fire Admin	900110	1,100
	Replace Unit #4 at Station #5	900120	8,000
	Replace Unit #1 at Station #3	900120	4,000
	Second Motorola Radio Payment	950300	258,845
	Three (3) Fluid Warmers for medic units	950400	10,500
	Six (6) Tactical Gear to establish SWAT Medic Team	950400	9,500
	Replace Computer #20104	950500	1,200
	Replace Computer #20105	950500	1,200
	Replace Computer #20106	950500	1,200
	Replace Computer #20334	950500	1,200
	Replace Computer #20335	950500	1,200
	Additional CF33 with docking station and vehicle mount for FMO	950500	3,500
	New Op IQ Asset Tracking / Management and Daily Inspection	950510	6,600
	Microsoft Office for Tablets (FMO)	950510	600
	Target Hazard Pre-Planning Software	950510	5,500
	PageGate Upgrade	950510	1,000
	Replace Fire Nozzles	950600	8,000
	Replace Fifty-six (56) SCBA Masks	950600	15,960
	Replace Thermal Imaging Camera	950600	6,900
	Replace Positive Pressure Ventilation Fan	950600	2,050
	Gas detection and field survey tool for Investigator	950600	1,500
	Five (5) Scene lighting for Investigators	950600	3,250
	Bunker gear scene decon system	950600	5,000

**ROUTINE CAPITAL OUTLAY**

FUND/DEPARTMENT	CAPITAL OUTLAY ITEM	ACCT. CODE	AMOUNT
Fire - continued	Fire Training Prop / Simulator	950600	7,300
	Replace One (1) Ventilation Saw	950600	3,500
	Ice Machine for Fire Admin	950600	3,700
	Subtotal - Fire		\$ 1,347,705
GIS Services	Replace computer #20490	950500	\$ 1,600
	Subtotal - GIS Services		\$ 1,600
Human Resources	Replace printer #19802	950120	\$ 2,000
	Replace computer #20107	950500	1,200
	Replace tablet #20491	950500	2,100
	Subtotal - Human Resources		\$ 5,300
Inspections	Replace Computer #20081	950500	\$ 1,200
	Replace Computer #20082	950500	1,200
	Replace Computer #20083	950500	1,200
	Replace Computer #20084	950500	1,200
	Replace Computer #20091	950500	1,600
	Ipad	950500	500
	Subtotal - Inspections		\$ 6,900
Code Enforcement	Supervisor Office (one wall and door)	950110	\$ 5,650
	Replace tablet #20085	950500	1,800
	Replace tablet #20086	950500	1,800
	Replace tablet #20087	950500	1,800
	Replace tablet #20088	950500	1,800
	Replace tablet #20089	950500	1,800
	Subtotal - Code Enforcement		\$ 14,650
Legal	Carpet replacement	900110	\$ 8,000
	Replace printer	950120	1,200
	Replace Laptop #20115	950500	1,600
	Chromebox and monitor, with related accessories, for conference room	950500	1,000
	Subtotal - Legal		\$ 11,800
Library	Carpet for Main Floor	900110	\$ 180,000
	Shelving	900110	16,000
	2 Public Drinking Fountains with Bottle Filler	900110	6,000
	HVAC Replacement Unit #1, Unit #3 & Unit #7	900120	43,500
	Replace Reference Desk HP LaserJet Printer	950120	1,000
	Replace public computers	950500	30,000
	Books	950700	197,200
	Subtotal - Library		\$ 473,700



ROUTINE CAPITAL OUTLAY

FUND/DEPARTMENT	CAPITAL OUTLAY ITEM	ACCT. CODE	AMOUNT
City Manager			
	Replace carpet in City Manager's office	900110	\$ 5,923
	Office furniture for additional ACM	950120	1,750
	Replace computer#20096	950500	1,200
	Replace Three (3) iPads for incoming Mayor and Council Members from District 5 & 6	950500	2,400
	Computer for additional ACM	950500	840
	Subtotal - City Manager		\$ 12,113
Municipal Court			
	Replace Copier #19916	950120	\$ 6,000
	Replace Computer #20072	950500	1,200
	Subtotal - Municipal Court		\$ 7,200
Parks Recreation			
	HVAC replacments at Adult Softball Complex-umpire outside storage	900120	\$ 6,500
	HVAC replacments at Adult Softball Complex-concession stand roof	900120	9,000
	Replace Picnic Tables Riverside Pavillion	900150	15,000
	Replace Trash Cans	900150	2,500
	Replace Benches	900150	1,500
	Replace BBQ pits	900150	1,500
	Install Control post	900150	10,000
	Athletic field laser level (remove lips, add needed infield conditioner levels field) Youth	900150	80,000
	Duck Pond Design	900150	70,000
	Install work lights for splash pads (3)	900150	10,000
	Security weather film for Parks Admin Buildig	900150	5,200
	Filter sand replacement	900150	3,000
	DeLeon Plaza-grass replacement, repair and replace irrigation, paint gazebo	900150	48,000
	Replace Computer #20336	950500	1,200
	Replace Computer #20337	950500	1,200
	Replace Tablet #20405	950500	1,800
	3 gps units for vector control	950500	22,500
	Infield groomer	950600	19,000
	Tow behind finishing mower	950600	24,000
	Subtotal - Parks Recreation		\$ 331,900
Police			
	Replace Carpet in TRU & Case Prep Area	900110	\$ 7,396
	External Professional Image Improvements - entrance way and building	900110	2,500
	Replace Scanner #20425	950120	1,550
	L-Shape desk for Case Prep Supervisor	950120	1,500
	Second Motorola Radio Payment	950300	480,712
	New Surface Pro Tablet	950500	1,800
	Replace Tablet # 20131	950500	4,000
	Replace Tablet # 20247	950500	4,000
	Replace Tablet # 20248	950500	4,000
	Replace Tablet # 20249	950500	4,000
	Replace Tablet # 20250	950500	4,000
	Replace Tablet # 20251	950500	4,000
	Replace Tablet # 20252	950500	4,000
	Replace Tablet # 20253	950500	4,000
	Replace Tablet # 20254	950500	4,000
	Replace Tablet # 20255	950500	4,000
	Replace Tablet # 20256	950500	4,000
	Replace Tablet # 20123	950500	4,000
	Replace Tablet # 20124	950500	4,000
	Replace Tablet # 20132	950500	4,000
	Replace Tablet # 20133	950500	4,000
	Replace Tablet # 20134	950500	4,000
	Replace Tablet # 20135	950500	4,000



ROUTINE CAPITAL OUTLAY

FUND/DEPARTMENT	CAPITAL OUTLAY ITEM	ACCT. CODE	AMOUNT
Police - continued	Replace Tablet # 20136	950500	4,000
	Replace Tablet # 20137	950500	4,000
	Replace Tablet # 20556	950500	1,800
	Replace Tablet # 20557	950500	1,800
	Replace Computer # 20338	950500	1,200
	Replace Computer # 20339	950500	1,200
	Replace Computer # 20340	950500	1,200
	Replace Computer # 20341	950500	1,200
	Replace Computer # 20428	950500	1,200
	Replace Panasonic Video Camera solution	950500	62,328
	Replace CradlePoint routers	950500	50,000
	SunGard OSSi Servers OD Upgrade	950510	20,000
	Visio Upgrade	950510	15,000
	Digital Stakeout software social media search platform	950510	6,300
	Shelving unit for Crime Scene Unit	950600	2,728
	Additional evidence drying cabinet with UV lamp	950600	6,720
	Replace fuming chamber with extracting unit	950600	2,103
	Replace Digital Camera	950600	2,000
	Additional Precision Balance Scale	950600	3,576
	Replace Twenty seven (27) Glock 9MM	950600	5,580
	Replace six (6) Brazos Ticket writers	950600	21,756
	Replace six (6) Arbitrator microphone kits	950600	2,250
	Replace forty (40) arbitrator batteries	950600	1,600
	Axon Body worn Camera docking station	950600	1,500
	Two (2) Kustom Signal moving radars	950600	4,975
	Cargo Trailer	950600	4,795
	Three (3) double gun racks for K9 and MHO units	950600	2,320
	One (1) multi shot 40 mm with case for Patrol Supervisor	950600	2,000
	Replace four (4) shields for Patrol Supervisors	950600	16,150
	Repalce eight (8) Kustom Golden Eagle II Moving Radar Systems	950600	16,312
	Smith & Wesson M&P 5 Rifle for MHO	950900	1,430
	Remington 870 shotgun for MHO	950900	705
	Key Watcher Touch Fleet System	950900	9,860
	Four (4) breaching kits for patrol supervisors	950900	3,380
	2 Concept-2 rowing machines for training	950900	3,940
	Five (5) Glock 17T Simunition Pistols	950905	2,830
	Four (4) 5.56 simunition conversion bolts for M4s	950905	1,300
	Two (2) AAC M4 2000 Suppressors 5.56	950905	2,000
	Ten (10) glass breaking tools for Suppressors	950905	1,250
	Two (2) Comtac ACH single communication headsets	950905	2,502
	One (1) Four wheeled Level 4 Shield, SOB collapsible ballistic shield	950905	25,000
	Distraction Devices	950905	4,900
	Hydraulic Door Breacher	950905	10,500
	Five (5) replacement optics for rifles	950905	3,721
	Two (2) breaching kits	950905	2,000
	Two (2) 870 14" Remington Shotgun slings and lights	950905	2,500
	Seven (7) 4 pack AVON riot agent Filters replacements	950905	1,450
	Two (2) Glock 17 Generation 5 with holsters	950905	1,100
Subtotal - Police			\$ 911,419
Dispatch	New Flooring in the entrance way	900110	\$ 1,630
	New VistaCom Eventide Recorder	950120	36,405
	AED	950120	1,317
	Replace powershredder	950120	2,599
	Auto Vehicle Locator license for CAD Dispatch	950510	50,065
	Critical Testing Software	950510	2,995
	Two (2) Knoll Life Chairs	950600	3,176
Subtotal - Dispatch			\$ 98,187

**ROUTINE CAPITAL OUTLAY**

FUND/DEPARTMENT	CAPITAL OUTLAY ITEM	ACCT. CODE	AMOUNT
City Secretary			
	Replace Copier #18584	950120	\$ 6,500
	Replace Laptop #20113	950500	1,600
	Replace Computer #20114	950500	1,200
	Replace Computer #20342	950500	1,200
	Subtotal - City Secretary		\$ 10,500
Streets			
	Replace One (1) Vibratory Plate Compactors	950600	\$ 3,000
	Replacement Spray Nozzles for Jet Machine	950600	3,800
	Storm Sewer Pipe Inspection Unit	950600	7,000
	Subtotal - Streets		\$ 13,800
Traffic Control			
	Replace Computer #20413	950500	\$ 1,200
	Replace Laptop #20414	950500	1,600
	Subtotal - Traffic Control		\$ 2,800
	GENERAL FUND TOTAL		\$ 3,278,149
VARIOUS GRANT FUNDS			
	Riverside Stadium - Lockeroom Upgrade Home side	900150	\$ 24,000
	Riverside Stadium - Parking Lot	900150	360,000
	Riverside Stadium - Scoreboard replacement	900150	27,000
	Riverside Stadium - Roof repair at press box	900150	9,400
	Machinery & Equipment - placeholder	950600	15,000
	Install electronic lock for equipment	950120	2,500
	Adobe Creative Cloud	950120	1,800
	Placeholder	950300	20,000
	Placeholder	950500	3,500
	Placeholder	950510	5,000
	Placeholder	950900	1,500
	Subtotal - Various Grant Funds		\$ 469,700
	VARIOUS GRANT FUNDS TOTAL		\$ 469,700
WATER/WASTEWATER FUND			
Water Plant			
	Replace Fire Alarm System in three (3) buildings at SWTP	900110	\$ 33,550
	Replace HVAC Units #3 & 8	900120	21,000
	Rehab (2) Water Wells #14 & #17	900150	280,000
	Replace Computer #20412	950500	1,200
	Ten (10) additional Below Grade Sample Stations for Bac-T sample collection	950600	4,575
	Replace Actuator with Electronic Control Drive for 8" Butterfly Valve	950600	9,471
	Purchase/install 2nd VFD and Transfer Switch at Raw Pump Station	950600	95,000
	Replace 2100N Benchtop Turbidimeter	950600	8,000
	Replace CL17 Inline chlorine Analyzer	950600	5,000
	Subtotal - Water Plant		\$ 457,796
Utility Billing Office			
	Replace Computer #20343	950500	\$ 1,200
	Replace Computer #20344	950500	1,200
	Subtotal - Utility Billing Office		\$ 2,400



ROUTINE CAPITAL OUTLAY

FUND/DEPARTMENT	CAPITAL OUTLAY ITEM	ACCT. CODE	AMOUNT
Water Department			
	Emergency Line Replacement	900240	\$ 200,000
	North Heights Phase VII Water Line Replacement	900240	600,000
	Replace Computer #20409	950500	1,200
	Replace Laptop #20410	950500	1,600
	Replace Laptop #20411	950500	1,600
	Replace 14" Gas Chop Saws	950600	2,950
	Replace Two (2) 3" Trash Pumps	950600	3,700
	Replace Two (2) Sets of Shoring Jacks	950600	4,550
	Replace Two (2) Jack Pumps	950600	2,300
	Replace Pipe Locator / Tracer Kit	950600	8,200
	Subtotal - Water Department		\$ 826,100
Wastewater			
	Manhole Rehab Program	900150	\$ 145,000
	Concrete Line Rehab Program	900150	250,000
	Emergency Pipe Replacement	900240	300,000
	North Heights Phase VII Pipe Replacement	900240	600,000
	Replace Computer #20408	950500	1,200
	Replace Two (2) 14" Chop Saws	950600	3,200
	Replace Jet Hoses 1" - 3/4"	950600	7,000
	Replace Shoring Jacks and Pumps	950600	8,250
	Replace One (1) 3" Trash Pump	950600	2,100
	Replace Two (2) Inspection Push Cameras	950600	13,000
	Purchase panels for shoring system	950600	17,000
	Additional Four (4) valve box locators	950600	2,400
	Subtotal - Wastewater		\$ 1,349,150
Wastewater Plant			
	Repair Raw Wet-Well Sluice Gate	900150	\$ 10,000
	Replace Computer #20345	950500	1,200
	Replace Computer #20346	950500	1,200
	Replace Computer #20347	950500	1,200
	Additional Lap Top Computer for Electrician	950500	2,000
	Regional Plant Clarifier Gearbox	950600	10,000
	Replacement Odem Street Lift Station Pump #2	950600	25,000
	Replacement Shaw Box Hoist CL2 Dock	950600	9,120
	Replacement Bar Screen Hoist	950600	5,000
	Confined Space Retrieval System Fall Arrestor	950600	4,000
	One Aeration Basin Gearbox	950600	30,000
	Subtotal - Wastewater Plant		\$ 98,720
	WATER/WASTEWATER FUND TOTAL		\$ 2,734,166
700 MAIN CENTER FUND			
	Replace ADA Automatic Door Closures	900110	\$ 4,250
	Building Access Control for 700 Main Doors	900110	5,000
	Security Cameras for 700 Main Doors	900110	5,000
	700 Main Exterior Painting	900110	30,000
	HVAC replacements (units #1,4,8)	900120	30,000
	Chairs	950120	1,500
	700 MAIN CENTER FUND TOTAL		\$ 75,750

**ROUTINE CAPITAL OUTLAY**

FUND/DEPARTMENT	CAPITAL OUTLAY ITEM	ACCT. CODE	AMOUNT
COMMUNITY CENTER FUND			
	Roof replacement (Lobby)	900110	\$ 80,000
	Annex Sinks restrooms (2) auto multi station	900110	21,500
	Replace front area landscaping	900110	50,000
	Replace red brick sidewalk	900110	13,500
	Replace HVAC Unit #8	900120	7,500
	Replace Sixty (60) Chairs	900150	2,000
	Thirty (30) barricades	900150	5,000
	Replace Projector	950500	8,000
	Six (6) additional security cameras	950500	7,100
	Additional Laptop	950500	1,600
COMMUNITY CENTER FUND TOTAL			\$ 196,200
ENVIRONMENTAL SERVICES FUND			
Administration			
	Replace Laptop #20097	950500	\$ 1,600
Subtotal - Administration			\$ 1,600
Recycling			
	One-Hundred (100) Additional 96 gallon recycle carts	950600	\$ 7,000
Subtotal - Recycling			\$ 7,000
Solid Waste			
	Replace HVAC at Solid Waste Unit 3	900120	\$ 6,500
	Landfill Expansion Improvements	900150	400,000
	Replace Computer #20348	950500	1,200
	Four-Hundred (400) Additional 96 gallon carts	950600	28,000
	Two (2) BigBelly HC5 stand-alone trash compactors with extended wireless service	950900	8,740
Subtotal - Solid Waste			\$ 444,440
ENVIRONMENTAL SERVICES FUND TOTAL			\$ 453,040
VES FUND			
	Replace Unit #904 with Ford Explorer conversion package	950100	\$ 40,300
	Replace Unit #809 with Kubota M65-1115 4x4 Boom Mower	950100	122,439
	Replace Unit #819 with Kubota M7060HD 4x4 Tractor	950100	28,322
	Replace Unit #236 with Ford Explorer Interceptor K9	950100	49,173
	Replace Unit #227 with Ford Explorer Interceptor	950100	47,085
	Replace Unit #261 with Ford Explorer Interceptor	950100	47,085
	Replace Unit #266 with Ford Explorer Interceptor	950100	47,085
	Replace Unit #223 with Ford Explorer Interceptor	950100	47,085
	Replace Unit #239 with Ford Explorer Interceptor	950100	47,085
	Replace Unit #262 with Ford Explorer Interceptor	950100	47,085
	Replace 2 yd cement trailer with 6 yd concrete truck Unit #17237	950100	212,756
	Replace Unit #430 F350 pickup with like vehicle	950100	39,922
	Additional Pro-Patch Truck	950100	151,000
	Replace Unit #15022 zero turn mower with like	950100	9,409
	Replace Unit #612 with Ford F550 4 Door DRW Utility Body	950100	54,000
	Replace Unit #615 backhoe	950100	141,500
	Replace Unit #616 backhoe	950100	141,500
	Replace Unit #617 backhoe	950100	148,500
	Replace Unit #342 with Automated Side Loader	950100	332,339
VEHICLE & EQUIPMENT SERVICES FUND TOTAL			\$ 1,753,670

**ROUTINE CAPITAL OUTLAY**

FUND/DEPARTMENT	CAPITAL OUTLAY ITEM	ACCT. CODE	AMOUNT
<u>INFORMATION TECH FUND</u>			
	Replace Server #20198	950500	\$ 16,000
	Replace Cisco Swith #15170	950500	25,000
	Replace Computer #20111 - per IT	950500	1,200
	Replace Laptop #20112 - per IT	950500	1,800
	Replace Laptop #20110 - per IT	950500	1,600
	Replace Tablet #20108 - per IT	950500	1,800
	Replace Tablet #20120 - per IT	950500	2,100
	AssetPanda Asset Tracking	950510	16,802
	LF Advanced Audit Trail	950510	12,000
INFORMATION TECHNOLOGY FUND TOTAL			<u>\$ 78,302</u>
<u>PURCHASING FUND</u>			
	2- 23 inch monitors	950120	\$ 300
	Replace 3 office chairs	950120	900
	Additional Laptop	950500	1,500
PURCHASING FUND TOTAL			<u>\$ 2,700</u>
<u>SAFETY MANAGEMENT FUND</u>			
	Replace Computer #20349	950500	\$ 1,200
SAFETY MANAGEMENT FUND TOTAL			<u>\$ 1,200</u>
<u>CVB FUND</u>			
	Wayfinding Signs	900150	\$ 75,000
CVB FUND TOTAL			<u>\$ 75,000</u>
CITY OF VICTORIA ROUTINE CAPITAL OUTLAY TOTAL			<u>\$ 9,117,877</u>



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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. Revitalized 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 that should be considered. This day-to-day use of the Comprehensive Plan will play a critical role in 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. As Victoria evolves, new issues will emerge while others will no longer be as relevant. Some action statements will be found impractical or outdated while other plausible solutions will arise. To ensure that it continues to reflect the overall goals of the community and remains relevant over time, the plan must be revisited on a regular basis to confirm that its elements are still on point and the associated goals and action strategies are still appropriate. Revisions to the Comprehensive Plan are twofold, with minor plan amendments occurring at least every other year and more significant updates and modifications occurring every five years. For example, a minor amendment could include revisions to certain elements of the plan as a result of the adoption of another specialized plan. Major updates will involve: reviewing the base conditions and anticipated growth trends, re-evaluating the plan findings and formulating new ones as necessary, and adding, revising, or removing action strategies in the plan based on implementation progress.

Continuing the Planning Process

An annual progress report should be prepared to ensure the plan is consistently reviewed and that any needed modifications or clarifications are identified for the bi-annual minor plan amendment process. Ongoing monitoring of consistency between the plan and the City's implementing regulations should be an essential part of this effort. The Annual Progress Report should include and highlight the following:

1. Significant actions and accomplishments during the last year, including the status of implementation for each major programmed task in the Comprehensive Plan.
2. Obstacles or problems in the implementation of the plan. Proposed content amendments that have come forward during the course of the year.
3. Recommendations for needed actions, programs, and procedures to be developed and implemented in the coming year, 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. The



program is updated every year. The first year (that which has already been budgeted) is eliminated, the remaining years are reevaluated and updated to reflect any changes in cost estimates or priorities, and a new fifth year is added. The CIP process involves the City Manager, the 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.



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Combined Bonded Debt Summary All Funds



LONG-TERM DEBT ANALYSIS

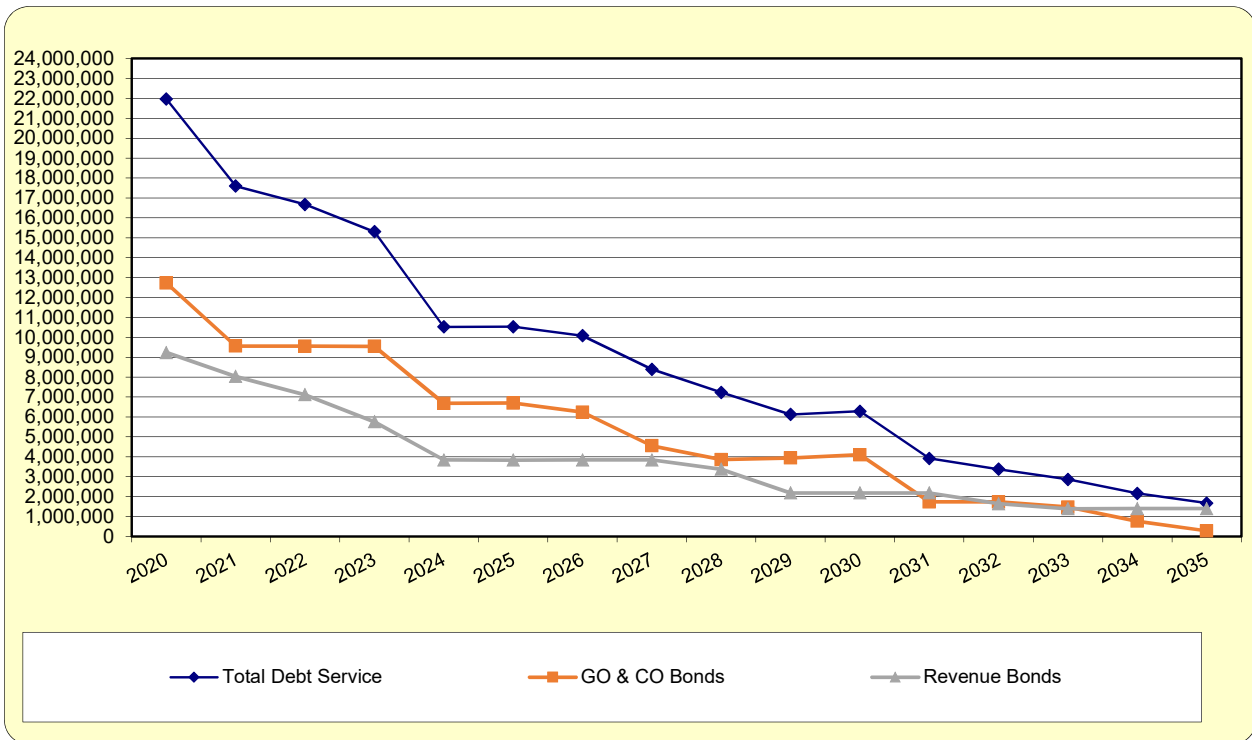
ALL FUNDS

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**



Fiscal Year	GO & CO Bonds	Revenue Bonds	Total Debt Service Payment
2020	12,731,080.50	9,234,494.50	21,965,575.00
2021	9,562,818.00	8,036,337.50	17,599,155.50
2022	9,552,617.00	7,120,087.50	16,672,704.50
2023	9,544,832.00	5,759,212.50	15,304,044.50
2024	6,683,031.50	3,839,487.50	10,522,519.00
2025	6,699,058.26	3,835,006.25	10,534,064.51
2026	6,240,678.76	3,840,012.50	10,080,691.26
2027	4,551,576.76	3,838,946.88	8,390,523.64
2028	3,858,864.26	3,376,375.01	7,235,239.27
2029	3,941,992.26	2,184,456.26	6,126,448.52
2030	4,097,031.26	2,184,418.76	6,281,450.02
2031	1,737,210.50	2,184,971.88	3,922,182.38
2032	1,732,251.50	1,644,618.75	3,376,870.25
2033	1,474,222.50	1,393,775.00	2,867,997.50
2034	762,400.00	1,396,100.00	2,158,500.00
2035	278,600.00	1,397,400.00	1,676,000.00



SUMMARY SCHEDULE
DEBT SERVICE BY TYPE

Description	Outstanding 9/30/2019	Principal Addition	Principal Reduction	Outstanding 9/30/2020	Interest Payments
General/Certificate Obligation Bond Fund					
General Obligation Bonds	\$ 47,225,000	\$ -	\$ 5,935,000	\$ 41,290,000	\$ 1,862,088
Certificates of Obligation Bonds	16,555,000	2,000,000	965,000	17,590,000	666,130
2011 TxDOT Pass-Through	3,155,000	-	3,155,000	-	71,463
	<u>\$ 66,935,000</u>	<u>\$ 2,000,000</u>	<u>\$ 10,055,000</u>	<u>\$ 58,880,000</u>	<u>\$ 2,599,681</u>
Water/Wastewater Fund					
Water Revenue Bonds	\$ 49,760,000	\$ -	\$ 7,425,000	\$ 42,335,000	\$ 1,795,395
	<u>\$ 49,760,000</u>	<u>\$ -</u>	<u>\$ 7,425,000</u>	<u>\$ 42,335,000</u>	<u>\$ 1,795,395</u>
Total Debt - All Funds	<u><u>\$ 116,695,000</u></u>	<u><u>\$ 2,000,000</u></u>	<u><u>\$ 17,480,000</u></u>	<u><u>\$ 101,215,000</u></u>	<u><u>\$ 4,395,075</u></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, 2019 tax roll	\$ 4,262,737,870
Limit on amount designated for debt service per \$100 assessed valuation	x \$ 1.50
Legal debt service limit	<u>\$ 63,941,068</u>

Actual amount to be expended by Debt Service fund for general obligation debt service during the year ended September 30, 2020	\$ 12,731,082

Tax Rates - Last Ten Fiscal Years

Fiscal Year	Tax Rate		
	M & O	I & S	Total
2011	0.3946	0.2554	0.6500
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



General Obligation Bonds and Combination Tax & Revenue Certificates of Obligation



SCHEDULE OF GENERAL/CERTIFICATE DEBT SERVICE BY TYPE

Description of Series	Outstanding 9/30/2019	Principal Addition	Principal Reduction	Outstanding 9/30/2020	Interest Payments
General Obligations					
General Obligation Refunding Bonds, Series 2010	\$ 3,665,000	\$ -	\$ 30,000	\$ 3,635,000	\$ 146,300
General Obligation Refunding Bonds, Series 2012	1,510,000	-	370,000	1,140,000	24,238
General Obligation Refunding Bonds, Series 2013A	6,435,000	-	860,000	5,575,000	193,050
General Obligation Refunding Bonds, Series 2013B	5,855,000	-	2,205,000	3,650,000	197,700
General Obligation Refunding Bonds, Series 2015	10,025,000	-	1,175,000	8,850,000	380,050
General Obligation Refunding Bonds, Series 2017	19,735,000	-	1,295,000	18,440,000	920,750
	<u>\$ 47,225,000</u>	<u>\$ -</u>	<u>\$ 5,935,000</u>	<u>\$ 41,290,000</u>	<u>\$ 1,862,088</u>
Certificates of Obligation					
Certificates of Obligation, Series 2012	2,715,000	-	170,000	2,545,000	91,725
Certificates of Obligation, Series 2013	7,025,000	-	375,000	6,650,000	334,193
Certificates of Obligation, Series 2014	4,720,000	-	250,000	4,470,000	161,688
Certificates of Obligation, Series 2015	2,095,000	-	95,000	2,000,000	78,525
Certificates of Obligation, Series 2019	-	2,000,000	75,000	1,925,000	69,000
	<u>\$ 16,555,000</u>	<u>\$ 2,000,000</u>	<u>\$ 965,000</u>	<u>\$ 17,590,000</u>	<u>\$ 666,130</u>
2011 TxDOT Pass-Through Bonds					
	<u>\$ 3,155,000</u>	<u>\$ -</u>	<u>\$ 3,155,000</u>	<u>\$ -</u>	<u>\$ 71,463</u>
Total General/Certificate Debt Service	<u>\$ 66,935,000</u>	<u>\$ 2,000,000</u>	<u>\$ 10,055,000</u>	<u>\$ 58,880,000</u>	<u>\$ 2,599,682</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 2020 at \$0.6115 on each one hundred dollars (\$100) 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 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, 2019, 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	\$ 0.2498
Maintenance and Operations Tax Rate	0.3617
	<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. 3,665,000

\$9,740,000 2011 Pass-Through Toll Revenue and Limited Tax Bonds due in annual installments ranging from \$375,000 to \$730,000 through August 15, 2031; interest varying between 2.00% and 4.00%. Proceeds to be used to fund the City's obligations arising under the Pass-Through Toll Agreement between the City and the Texas Department of Transportation (TxDot) pursuant to which road improvements to existing state highway Loop 463 (Zac Lentz Parkway) in the City will be made, and to pay costs of issuance of the Bonds. 3,155,000

\$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. 1,510,000

\$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. 2,715,000



TAX DATA AND GENERAL OBLIGATION BOND BALANCE

Bonds Outstanding - continued:

\$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.	6,435,000
\$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.	5,855,000
\$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.	7,025,000
\$5,945,000 2014 Certificates of Obligation Bonds 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.	4,720,000
\$11,770,000 2015 General Obligation Refunding Bonds 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.	10,025,000
\$2,445,000 2015 Certificates of Obligation Bonds 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.	2,095,000



TAX DATA AND GENERAL OBLIGATION BOND BALANCE

Bonds Outstanding - continued:

\$21,880,000 2017 General Obligation Refunding Bonds 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).	19,735,000

Total Bonds Outstanding as of 10/01/2019	\$ 66,935,000

Principal Retirements Through September 30, 2020	(10,055,000)

Principal Additions Through September 30, 2020	2,000,000

Total Bonds Outstanding as of 9/30/2020:	\$ 58,880,000

Sinking Fund Balance as of 9/30/2019	(1,094,813)

NET BALANCE OF BONDS OUTSTANDING	\$ 57,785,187



**SUMMARY OF DEBT SERVICE CHARGES TO MATURITY
GENERAL OBLIGATION BONDS AND
TAX & REVENUE CERTIFICATES OF OBLIGATION**

Fiscal Year Ending September 30	Total Debt Service Requirements	Paid By Other Sources	
		2011 TxDOT Pass-Through Bonds (1)	Outstanding Debt To Be Serviced By COV Debt Tax Rate
2020	12,731,080.50	(3,226,463.00)	9,504,617.50
2021	9,562,818.00	-	9,562,818.00
2022	9,552,617.00	-	9,552,617.00
2023	9,544,832.00	-	9,544,832.00
2024	6,683,031.50	-	6,683,031.50
2025	6,699,058.26	-	6,699,058.26
2026	6,240,678.76	-	6,240,678.76
2027	4,551,576.76	-	4,551,576.76
2028	3,858,864.26	-	3,858,864.26
2029	3,941,992.26	-	3,941,992.26
2030	4,097,031.26	-	4,097,031.26
2031	1,737,210.50	-	1,737,210.50
2032	1,732,251.50	-	1,732,251.50
2033	1,474,222.50	-	1,474,222.50
2034	762,400.00	-	762,400.00
2035	278,600.00	-	278,600.00
	<u>\$ 83,448,265.06</u>	<u>\$ (3,226,463.00)</u>	<u>\$ 80,221,802.06</u>

NOTE:

(1) Funding to pay for the 2011 TxDOT Pass-Through Bonds will not be serviced by COV debt tax rate; Payments will be funded with the proceeds from the TxDOT Tollway Reimbursement Program and Victoria County overpass contractual payments. The TxDOT Pass-Through Toll Revenue and Limited Tax Bonds, Series 2011 will be redeemed in Fiscal Year 2020.



**SUMMARY OF DEBT SERVICE CHARGES TO MATURITY
GENERAL OBLIGATION BONDS AND
TAX & REVENUE CERTIFICATES OF OBLIGATION**

Fiscal Year Ending September 30	Total Requirements	Interest	Principal	Balance of Principal Outstanding
				\$ 68,935,000.00
2020	12,731,080.50	2,676,080.50	10,055,000.00	58,880,000.00
2021	9,562,818.00	2,347,818.00	7,215,000.00	51,665,000.00
2022	9,552,617.00	2,077,617.00	7,475,000.00	44,190,000.00
2023	9,544,832.00	1,794,832.00	7,750,000.00	36,440,000.00
2024	6,683,031.50	1,513,031.50	5,170,000.00	31,270,000.00
2025	6,699,058.26	1,299,058.26	5,400,000.00	25,870,000.00
2026	6,240,678.76	615,678.76	5,625,000.00	20,245,000.00
2027	4,551,576.76	476,576.76	4,075,000.00	16,170,000.00
2028	3,858,864.26	403,864.26	3,455,000.00	12,715,000.00
2029	3,941,992.26	351,992.26	3,590,000.00	9,125,000.00
2030	4,097,031.26	387,031.26	3,710,000.00	5,415,000.00
2031	1,737,210.50	237,210.50	1,500,000.00	3,915,000.00
2032	1,732,251.50	172,251.50	1,560,000.00	2,355,000.00
2033	1,474,222.50	104,222.50	1,370,000.00	985,000.00
2034	762,400.00	42,400.00	720,000.00	265,000.00
2035	278,600.00	13,600.00	265,000.00	0.00
	<u>\$ 83,448,265.06</u>	<u>\$ 14,513,265.06</u>	<u>\$ 68,935,000.00</u>	



**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>
					\$ 3,665,000.00
2020	176,300.00	73,150.00	73,150.00	30,000.00	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

PASS-THROUGH TOLL REVENUE & LIMITED TAX BONDS SERIES 2011 - TxDOT

<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>
					\$ 3,155,000.00
2020	3,226,463.00	71,463.00	0.00	3,155,000.00	0.00



**BOND MATURITY SCHEDULE
REQUIREMENTS TO RETIRE**

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012

Fiscal Year Ending September 30	Total Requirements	Interest February 15th	Interest August 15th	Principal August 15th	Balance of Principal Outstanding
					\$ 1,510,000.00
2020	401,637.50	15,818.75	15,818.75	370,000.00	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

CERTIFICATES OF OBLIGATION, SERIES 2012

Fiscal Year Ending September 30	Total Requirements	Interest February 15th	Interest August 15th	Principal August 15th	Balance of Principal Outstanding
					\$ 2,715,000.00
2020	261,725.00	45,862.50	45,862.50	170,000.00	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



**BOND MATURITY SCHEDULE
REQUIREMENTS TO RETIRE**

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2013A

Fiscal Year Ending September 30	Total Requirements	Interest February 15th	Interest August 15th	Principal August 15th	Balance of Principal Outstanding
					\$ 6,435,000.00
2020	1,053,050.00	96,525.00	96,525.00	860,000.00	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

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2013B

Fiscal Year Ending September 30	Total Requirements	Interest February 15th	Interest August 15th	Principal August 15th	Balance of Principal Outstanding
					\$ 5,855,000.00
2020	2,402,700.00	98,850.00	98,850.00	2,205,000.00	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



**BOND MATURITY SCHEDULE
REQUIREMENTS TO RETIRE**

CERTIFICATES OF OBLIGATION, SERIES 2013

Fiscal Year Ending September 30	Total Requirements	Interest February 15th	Interest August 15th	Principal August 15th	Balance of Principal Outstanding
					\$ 7,025,000.00
2020	709,192.50	167,096.25	167,096.25	375,000.00	6,650,000.00
2021	711,518.00	160,759.00	160,759.00	390,000.00	6,260,000.00
2022	706,542.00	153,271.00	153,271.00	400,000.00	5,860,000.00
2023	710,782.00	145,391.00	145,391.00	420,000.00	5,440,000.00
2024	708,394.00	136,697.00	136,697.00	435,000.00	5,005,000.00
2025	709,514.50	127,257.25	127,257.25	455,000.00	4,550,000.00
2026	709,085.00	117,042.50	117,042.50	475,000.00	4,075,000.00
2027	710,858.00	105,429.00	105,429.00	500,000.00	3,575,000.00
2028	711,408.00	93,204.00	93,204.00	525,000.00	3,050,000.00
2029	710,736.00	80,368.00	80,368.00	550,000.00	2,500,000.00
2030	706,750.00	65,875.00	65,875.00	575,000.00	1,925,000.00
2031	711,448.00	50,724.00	50,724.00	610,000.00	1,315,000.00
2032	709,300.50	34,650.25	34,650.25	640,000.00	675,000.00
2033	710,572.50	17,786.25	17,786.25	675,000.00	0.00

CERTIFICATES OF OBLIGATION, SERIES 2014

Fiscal Year Ending September 30	Total Requirements	Interest February 15th	Interest August 15th	Principal August 15th	Balance of Principal Outstanding
					\$ 4,720,000.00
2020	411,687.50	80,843.75	80,843.75	250,000.00	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



**BOND MATURITY SCHEDULE
REQUIREMENTS TO RETIRE**

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2015

Fiscal Year Ending September 30	Total Requirements	Interest February 15th	Interest August 15th	Principal August 15th	Balance of Principal Outstanding
					\$ 10,025,000.00
2020	1,555,050.00	190,025.00	190,025.00	1,175,000.00	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

CERTIFICATES OF OBLIGATION, SERIES 2015

Fiscal Year Ending September 30	Total Requirements	Interest February 15th	Interest August 15th	Principal August 15th	Balance of Principal Outstanding
					\$ 2,095,000.00
2020	173,525.00	39,262.50	39,262.50	95,000.00	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



**BOND MATURITY SCHEDULE
REQUIREMENTS TO RETIRE**

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2017

Fiscal Year Ending September 30	Total Requirements	Interest February 15th	Interest August 15th	Principal August 15th	Balance of Principal Outstanding
					\$ 19,735,000.00
2020	2,215,750.00	460,375.00	460,375.00	1,295,000.00	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

CERTIFICATES OF OBLIGATION, SERIES 2019

Fiscal Year Ending September 30	Total Requirements	Interest February 15th	Interest August 15th	Principal August 15th	Balance of Principal Outstanding
					\$ 2,000,000.00
2020	144,000.00	34,500.00	34,500.00	75,000.00	1,925,000.00
2021	173,775.00	36,887.50	36,887.50	100,000.00	1,825,000.00
2022	173,775.00	34,387.50	34,387.50	105,000.00	1,720,000.00
2023	173,525.00	31,762.50	31,762.50	110,000.00	1,610,000.00
2024	173,025.00	29,012.50	29,012.50	115,000.00	1,495,000.00
2025	172,275.00	26,137.50	26,137.50	120,000.00	1,375,000.00
2026	173,675.00	24,337.50	24,337.50	125,000.00	1,250,000.00
2027	174,925.00	22,462.50	22,462.50	130,000.00	1,120,000.00
2028	176,025.00	20,512.50	20,512.50	135,000.00	985,000.00
2029	176,975.00	18,487.50	18,487.50	140,000.00	845,000.00
2030	172,775.00	16,387.50	16,387.50	140,000.00	705,000.00
2031	173,400.00	14,200.00	14,200.00	145,000.00	560,000.00
2032	173,688.00	11,844.00	11,844.00	150,000.00	410,000.00
2033	173,625.00	9,312.50	9,312.50	155,000.00	255,000.00
2034	173,200.00	6,600.00	6,600.00	160,000.00	95,000.00
2035	101,800.00	3,400.00	3,400.00	95,000.00	0.00



**GENERAL OBLIGATION BONDS AND CERTIFICATES OF OBLIGATION
PAYING AGENTS**

2010 General Obligation Refunding Bonds

2011 Pass-Through Toll Revenue and Limited Tax 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

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 9/30/2019	Principal Addition	Principal Reduction	Outstanding 9/30/2020	Interest Payments
Water Revenue Bonds					
Utility System Revenue Bonds, Series 2008	\$ 345,000	\$ -	\$ 345,000	\$ -	\$ 7,331
Utility System Revenue Refunding Bonds, Series 2009	6,325,000	-	3,695,000	2,630,000	184,888
Utility System Revenue Bonds, Series 2010	1,080,000	-	345,000	735,000	22,200
Utility System Revenue Bonds, Series 2012	5,835,000	-	530,000	5,305,000	178,213
Utility System Revenue Bonds, Series 2014	4,640,000	-	695,000	3,945,000	191,238
Utility System Revenue Bonds, Series 2015	4,345,000	-	710,000	3,635,000	123,600
Utility System Revenue Bonds, Series 2015B	1,615,000	-	520,000	1,095,000	54,200
Utility System Revenue Refunding Bonds, Series 2016	8,815,000	-	80,000	8,735,000	235,200
Utility System Revenue Refunding Bonds, Series 2017	16,760,000	-	505,000	16,255,000	798,525
	<u>\$ 49,760,000</u>	<u>\$ -</u>	<u>\$ 7,425,000</u>	<u>\$ 42,335,000</u>	<u>\$ 1,795,395</u>
Total Water/Wastewater Debt Service	<u>\$ 49,760,000</u>	<u>\$ -</u>	<u>\$ 7,425,000</u>	<u>\$ 42,335,000</u>	<u>\$ 1,795,395</u>



UTILITY SYSTEM REVENUE & REFUNDING BOND BALANCE

Outstanding Bonds:

\$6,555,000 Utility System Revenue Bonds, Series 2008 due in annual installments ranging from \$230,000 to \$505,000 through December 1, 2027; interest varying between 4.00% and 5.00%. Proceeds to be used to (i) acquire, construct, improve, enlarge or equip the City's combined waterworks and sewer system, and (ii) to pay the costs of issuance of the Bonds. 345,000

\$24,590,000 Utility System Revenue Refunding Bonds, Series 2009 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. 6,325,000

\$7,550,000 Utility System Revenue Bonds, Series 2010 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. 1,080,000

\$9,155,000 Utility System Revenue Bonds, Series 2012 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. 5,835,000

\$19,425,000 Utility System Revenue Bonds, Series 2014 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. 4,640,000



UTILITY SYSTEM REVENUE & REFUNDING BOND BALANCE

Bonds Outstanding - continued:

\$4,620,000 Utility System Revenue Refunding Bonds, Series 2015 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. 4,345,000

\$7,880,000 Utility System Revenue Refunding Bonds, Series 2015B 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. 1,615,000

\$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. 8,815,000

\$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. 16,760,000

Outstanding Bonds as of 10/01/19: \$ 49,760,000

Bond Principal Retirements Through September 30, 2020 (7,425,000)

Total Bonds Outstanding as of 9/30/20: \$ 42,335,000

Sinking Fund Balance as of 9/30/19 -

NET BALANCE OF BONDS OUTSTANDING \$ 42,335,000



SUMMARY OF DEBT SERVICE CHARGES TO MATURITY
UTILITY SYSTEM REVENUE & REFUNDING BONDS

Fiscal Year Ending September 30	Total Requirements	Interest	Principal	Balance of Principal Outstanding
				49,760,000.00
2020	9,234,494.50	1,809,494.50	7,425,000.00	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
	<u>\$ 61,265,700.79</u>	<u>\$ 11,505,700.79</u>	<u>\$ 49,760,000.00</u>	



**BOND MATURITY SCHEDULE
REQUIREMENTS TO RETIRE**

UTILITY SYSTEM REVENUE BONDS, SERIES 2008

<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>
					\$ 345,000.00
2020	352,331.00	7,331.00	0.00	345,000.00	0.00

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>
					\$ 6,325,000.00
2020	3,879,888.00	132,288.00	52,600.00	3,695,000.00	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>
					\$ 1,080,000.00
2020	381,300.00	21,600.00	14,700.00	345,000.00	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

Fiscal Year Ending September 30	Total Requirements	Interest December 1st	Interest June 1st	Principal December 1st	Balance of Principal Outstanding
					\$ 5,835,000.00
2020	708,212.50	93,081.25	85,131.25	530,000.00	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

Fiscal Year Ending September 30	Total Requirements	Interest December 1st	Interest June 1st	Principal December 1st	Balance of Principal Outstanding
					\$ 4,640,000.00
2020	886,238.00	99,963.00	91,275.00	695,000.00	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

Fiscal Year Ending September 30	Total Requirements	Interest December 1st	Interest June 1st	Principal December 1st	Balance of Principal Outstanding
					\$ 4,345,000.00
2020	833,600.00	65,350.00	58,250.00	710,000.00	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

Fiscal Year Ending September 30	Total Requirements	Interest December 1st	Interest June 1st	Principal December 1st	Balance of Principal Outstanding
					\$ 1,615,000.00
2020	574,200.00	32,300.00	21,900.00	520,000.00	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

Fiscal Year Ending September 30	Total Requirements	Interest December 1st	Interest June 1st	Principal December 1st	Balance of Principal Outstanding
					\$ 8,815,000.00
2020	315,200.00	118,000.00	117,200.00	80,000.00	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

Fiscal Year Ending September 30	Total Requirements	Interest December 1st	Interest June 1st	Principal December 1st	Balance of Principal Outstanding
					\$ 16,760,000.00
2020	1,303,525.00	405,575.00	392,950.00	505,000.00	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**

2008 Utility System Revenue Bonds
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 Refunding 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



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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>
2011	2010	0.2554	0.3946	0.6500
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

SOURCE: City of Victoria



STATISTICAL TABLES

CALCULATED EFFECTIVE TAX RATES AND ACTUAL TAX RATES

TEN YEAR HISTORY

Fiscal Year	Tax Roll	Calculated Effective Tax Rate	Actual Rate M&O + Debt = Total	Assessed Ratio	Tax Base
2011	2010	65.21¢	39.46¢ + 25.54¢ = 65¢	100.00%	3,127,366,042.00
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

SOURCE: City of Victoria Finance Department



STATISTICAL TABLES

PRINCIPAL TAXPAYERS

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2019 Assessed Valuation</u>	<u>Percentage Of Total Assessed Valuation</u>
1. AEP Texas Central Co.	Electric Utility	50,899,820	1.19%
2. Victoria WLE, L.P.	Industrial - Electric	49,986,450	1.17%
3. Victoria of Texas LP	Medical	26,765,590	0.63%
4. Caterpillar Inc.	Industrial	16,911,720	0.40%
5. James A. Wayne	Individual	16,181,341	0.38%
6. Victoria Texas Apartments, LLC	Apartments	15,343,620	0.36%
7. Performance Food Group	Distribution	15,086,690	0.35%
8. Berry Plastics Corporation	Industrial	14,981,340	0.35%
9. H E B Grocery Company	Retail	14,622,280	0.34%
10. FMFD Victoria 264 Ltd.	Industrial	14,071,360	0.33%
		<u>234,850,211</u>	<u>5.90%</u>

Note: Figures are based on January 1, 2019 assessed valuations

SOURCE: Victoria County Appraisal District



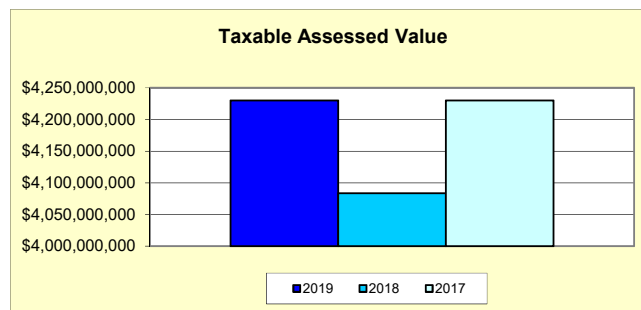
STATISTICAL TABLES

TAXABLE ASSESSED VALUATIONS BY CATEGORY

LAST THREE FISCAL YEARS

	2019 Assessed Valuation	% of Full Value	2018 Assessed Valuation	% of Full Value	2017 Assessed Valuation	% of Full Value
Residential:						
Single Family	2,687,423,536	52.42	2,510,586,131	51.86	2,509,373,520	50.58
Multi-Family	211,088,047	4.12	205,776,826	4.25	220,589,731	4.45
Vacant Lots	40,922,890	0.80	39,594,239	0.82	39,413,306	0.79
Commercial and Industrial	1,332,629,180	25.99	1,264,113,626	26.11	1,409,981,243	28.42
Rural-Underdeveloped	39,297,536	0.77	38,656,434	0.80	39,281,803	0.79
Total Real Estate	\$ 4,311,361,189	84.09	\$ 4,058,727,256	83.83	\$ 4,218,639,603	85.04
Personal:						
Business	723,850,210	14.12	667,686,360	13.79	727,940,428	14.67
Other	91,786,760	1.79	115,091,370	2.38	14,204,250	0.29
Total Personal	\$ 815,636,970	15.91	\$ 782,777,730	16.17	\$ 742,144,678	14.96
Total Assessed Value (Gross)	\$ 5,126,998,159	100.00	\$ 4,841,504,986	100.00	\$ 4,960,784,281	100.00
Less:						
100% Exempt	(334,471,584)	(6.52)	(333,112,269)	(6.88)	(323,618,730)	(6.52)
Agricultural Value Loss	(26,780,429)	(0.52)	(24,279,701)	(0.50)	(26,498,318)	(0.53)
Homestead Exemptions	-	-	-	-	-	-
Homestead Cap Loss	(30,313,023)	(0.59)	(12,136,535)	(0.25)	(19,014,308)	(0.38)
Veteran Exemptions	(41,052,020)	(0.80)	(34,371,446)	(0.71)	(28,530,341)	(0.58)
Property Abated	(112,765,060)	(2.20)	(109,279,572)	(2.26)	(109,374,863)	(2.20)
<\$500 Exempt-Mineral	-	-	-	-	-	-
House Bill 366	(57,850)	(0.00)	(59,770)	(0.00)	(53,160)	(0.00)
Freeport	(90,786,186)	(1.77)	(67,942,538)	(1.40)	(34,959,883)	(0.70)
First Responder Surv Spouse	(177,410)	(0.00)	(164,900)	(0.00)	-	-
Pollution Control	(11,967,694)	(0.23)	(9,505,790)	(0.20)	(10,213,450)	(0.21)
Low Income Housing	(4,558,840)	(0.09)	(1,179,605)	(0.02)	(2,066,800)	(0.04)
Individual over 65 exemption	(48,329,821)	(0.94)	(47,359,031)	(0.98)	(46,979,567)	(0.95)
Total Frozen Appraised Values	(720,339,094)	(14.05)	(665,314,119)	(13.74)	(660,975,426)	(13.32)
Total Exemptions	\$ (1,421,599,011)	(27.73)	\$ (1,304,705,276)	(26.95)	\$ (1,262,284,846)	(25.45)
Net Taxable Appraised Values	\$ 3,705,399,148	72.27	\$ 3,536,799,710	73.05	\$ 3,698,499,435	74.55
Estimated Frozen Taxable Appraised Values	\$ 524,593,936	10.23	\$ 546,731,396	11.29	\$ 531,470,263	10.71
Taxable Assessed Value	\$ 4,229,993,084	82.50	\$ 4,083,531,106	84.34	\$ 4,229,969,698	85.27

SOURCE: 2019, 2018 and 2017 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
2011	2010	2,557,253,172	2,557,253,172	570,112,870	570,112,870
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

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	
3,127,366,042	3,127,366,042	100.00%
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%



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>
2011	62,701	3,127,366	91,850,000
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	163,100,000
2018	67,659	4,227,488	154,730,000
2019	67,106	4,081,607	64,440,000
2020	67,326	4,262,738	56,915,000

(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>
1,012,459	90,837,541	2.90%	1,448.74
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	162,012,845	3.89%	2,397.56
1,057,457	153,672,543	3.64%	2,271.28
1,087,736	63,352,264	1.55%	944.06
1,094,813	55,820,187	1.31%	829.10



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
2009	19,693,268	(120)	19,693,148	19,271,874	97.86%
2010	20,228,599	(7,418)	20,221,181	19,755,429	97.70%
2011	20,327,879	(2,044)	20,325,835	19,938,819	98.10%
2012	20,693,808	(1,969)	20,691,840	20,470,591	98.93%
2013	20,792,135	(11)	20,792,125	20,338,256	97.82%
2014	22,402,390	(1,770)	22,400,619	21,877,717	97.67%
2015	23,242,354	(8,275)	23,234,080	22,715,220	97.77%
2016	23,865,255	(1,353)	23,863,902	23,314,997	97.70%
2017	24,514,099	(67,186)	24,446,913	23,848,271	97.55%
2018	25,162,007	(418,185)	24,743,822	24,428,977	98.73%

SOURCE: City of Victoria
Victoria County Tax Assessor/Collector



Collections in Subsequent Years	Total Collections to Date	
	Amount	Percentage of Levy
372,339	19,644,213	99.75%
408,411	20,163,840	99.72%
336,531	20,275,350	99.75%
165,978	20,636,569	99.73%
143,304	20,481,560	98.51%
210,174	22,087,891	98.60%
182,216	22,897,436	98.55%
278,869	23,593,866	98.87%
216,951	24,065,222	98.44%
-	24,428,977	98.73%



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
2005	123	14,327	11	7,223	156	75	22,406
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	7746	60	9	14,202

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.

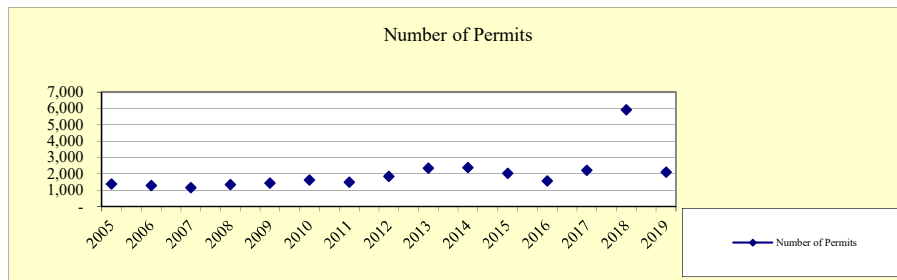
The large increase in permit valuations from 2010 to 2011 is largely due to the construction of Caterpillar.

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.

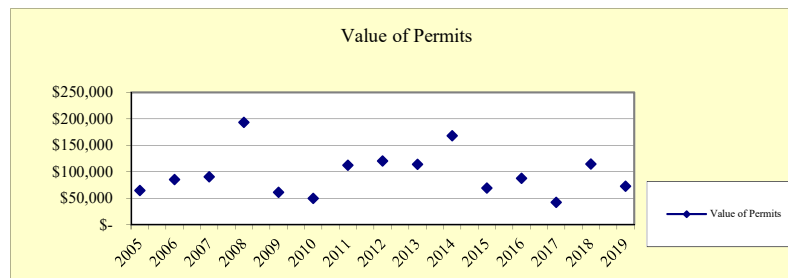
Multiple Dwelling "No." Column includes Office/Clubhouse Building(s).

SOURCE: City of Victoria Inspections Department





Remodel		Misc./Mobile		Totals	
No.	Value	No.	Value	No.	Value
686	12,607	476	8,374	1,371	64,937
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



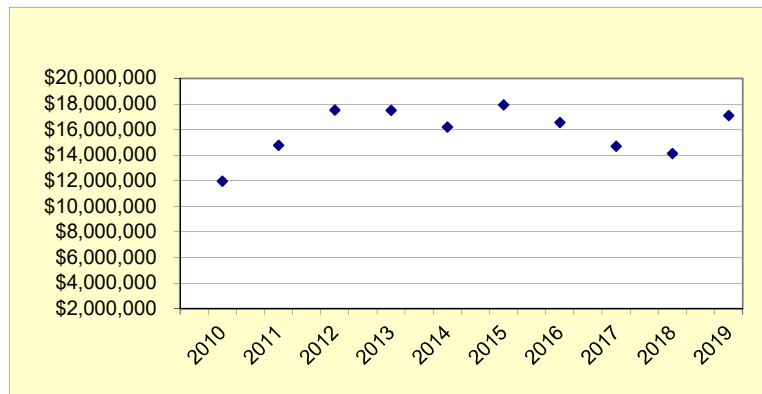


STATISTICAL TABLES

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
2010	11,978,185	59.21%	0.3819	191.04
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	67.36% ¹	0.4192	254.16

SOURCE: City of Victoria



1. This formula includes both taxable and frozen values.



STATISTICAL TABLES

TOP 10 WATER CONSUMERS

Fiscal Year 2019-2020

	Consumer	Type of Business	12-Month Water Consumption (In Thousands)	Percent of Total Consumed	
1.	Caterpillar	Facility	39,290	1.01%	
2.	Detar	Hospital	38,381	0.99%	
3.	Citizens	Hospital	31,097	0.80%	
4.	Victoria County Jail	Government	26,334	0.68%	
5.	Autumn Park	Apartments	22,697	0.58%	
6.	VISD-Liberty Academy	School	19,876	0.51%	
7.	Creekstone Ranch	Apartments	19,606	0.51%	
8.	Twin Pines	Business	14,429	0.37%	
9.	Pinnacle Pointe	Apartments	13,912	0.36%	
10.	Silvermine	Apartments	13,841	0.36%	
	Connections	9-30-19	9-30-18	9-30-17	9-30-16
	Water (Active)	22,989	22,980	22,966	22,802
	Sewer (Active)	21,468	21,460	21,455	21,254
	Garbage (Active)	19,828	19,700	19,668	19,630

SOURCE: City of Victoria Utility Billing Office



STATISTICAL TABLES

DEMOGRAPHIC STATISTICS

LAST TEN FISCAL YEARS

Fiscal Year	(1) Population	(2) School Enrollment	(3) Unemployment Rate
2010	62,701	13,854	7.6%
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%

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 10, 2019

(3) U.S. Department of Labor



STATISTICAL TABLES

MISCELLANEOUS STATISTICS

		SOURCE
Date of Incorporation	1915	City Charter
Form of Government	Council-Manager	City Charter
Area	37.10	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 Police Stations	1	General Fixed Assets
Municipal Water Department:		
Number of Active Water Consumers	22,989	Utility Billing Office
Average Daily Consumption (Pumped)	9,444,000	Water Department
Peak Daily Pumpage	14,661,000	Water Department
Miles of Water Mains	397.19	Engineering Department
Sewers:		
Sanitary Sewers	358.0	Engineering Department
Storm Sewers	452	Engineering Department
Building Permits Issued:	2,109	Inspections Department
Recreation and Culture:		
Number of Parks	16	Parks Department
Number of Libraries	1	General Fixed Assets
Number of Items	151,382	Library Department



STATISTICAL TABLES

OPERATING INDICATORS

Function/Program	Fiscal Year				
	2010	2011	2012	2013	2014
General government					
Building permits issued	1,627	1,484	1,844	2,342	2,376
Building inspections conducted	6,066	5,874	7,044	8,698	10,380
Birth certificates registered	2,146	2,009	2,112	1,719	2,142
Death certificates registered	885	924	930	754	968
Birth certificates issued	6,043	5,645	5,980	5,946	5,475
Death certificates issued	5,295	5,269	1,601	1,249	981
Public safety					
Police					
Physical arrests	3,152	3,387	3,427	3,552	4,095
Parking violations	368	223	334	187	409
Traffic violations	7,303	8,756	8,876	13,181	13,061
Warrants issued	1,879	1,960	2,139	6 ¹	3,608
Fire					
Total incidents	8,455	9,072	8,797	8,669	9,042
Fires	349	554	271	202	204
Rescue/Emergency Medical	6,568	6,832	8,526	8,467	8,838
False Alarms	N/A	N/A	364	356	358
Mutual Aid Given	N/A	N/A	1,255	1,696	1,785
Other	N/A	N/A	956	937	955
Inspections	1,555	1,351	2,187	1,513	1,906
Fire Investigations					
Streets and highways					
Street resurfacing (linear feet)	16,250	7,000	12,000	14,000	66,000
Culture and recreation					
Community center rentals					
Dome	98	89	88	92	118
Annex	102	85	81	75	96
Arena	14	22	22	27	58
Library					
Items in collection	141,887	146,455	137,548	140,976	148,232
Circulation	271,281	340,204	340,320	353,122	373,153
Gate Count	336,580	245,844	249,672	243,192	232,196
Water and wastewater					
Water					
Active water connections	22,071	22,312	22,456	22,709	22,923
Active sewer connections	20,587	20,720	20,897	20,844	21,230
Active garbage accounts	19,060	19,105	19,234	19,411	19,490
Average daily consumption (pumped) (in 000's)	8,617	11,292	10,283	9,950	9,629
Peak monthly consumption (in 000's)	319,293	407,616	374,666	374,690	434,515
Wastewater					
Average daily sewage treatment	7,370,000	5,800,000	6,180,000	5,469,000	5,842,333
Environmental services					
Refuse collection					
Refuse collected (tons per month)	1,936	1,669	1,685	N/A	N/A
Landfill tonnage accepted	102,657	202,723	149,137	154,291	140,102
Recyclables collected (tons per year)	196	390	2,236	3,228	3,191
Internal services					
Print shop					
Services	2,230	1,970	2,357	2,034	1,980
Print Jobs	947	1,213	1,457	1,338	1,354
Pieces of mail processed	58,534	46,868	41,479	42,407	51,430
Supply orders	843	807	840	783	923
Press Impressions	N/A	N/A	N/A	N/A	663,769
Copies	N/A	N/A	N/A	N/A	319,422
Billed hours	N/A	N/A	N/A	N/A	N/A

N/A denotes information not available

SOURCE: Various City departments

Notes:

1. The large decrease in warrants issued from 2012 to 2013 is due to the Municipal Court's integrated system not functioning properly.
2. Beginning in Fiscal Year 2016, supply orders are counted as a single order and not based on the number of different items within the order.
3. Beginning in Fiscal Year 2016, the Print Shop runs utility billing accounting for approximately 285,000 copies annually.
4. In 2017, the library's numbers will show a decrease in gate count as the Library was closed for 21 days due to Hurricane Harvey.

After opening, many citizens were still recovering and not coming into the Library.

5. Projections for 2018, the Library is taking into consideration that they are not running at full capacity due to damage sustained from the storm. With Bronte room unavailable, and many of our programs having to occur offsite, they expect it will effect their gate count as well their circulation numbers. In addition, they have received a lot of feedback from patrons that they are still trying to recover from storm damage.



Fiscal Year						
2015	2016	2017	2018	Projected 2019	Actuals 2019	Projected 2020
2,029	1,565	2,207	5,920	3,419	2,109	2,000
8,438	6,799	4,354	6,984	5,669	6,293	6,500
2,386	2,181	2,054	1,956	2,000	1,933	2,000
1,046	1,002	970	1,036	1,000	1,118	1,000
6,035	6,104	5,820	6,478	6,500	7,432	7,000
945	875	729	1,216	1,000	1,607	1,100
3,948	3,257	3,005	2,862	2,800	3,336	3,300
129	202	293	243	221	317	264
9,391	8,255	8,867	8,650	8,591	7,888	7,994
2,717	2,364	2,223	2,069	2,219	1,977	2,050
9,796	9,773	11,179	11,046	11,350	11,248	11,320
166	163	209	186	200	415	420
9,630	9,610	6,591	6,370	6,450	7,873	7,900
398	315	428	383	400	616	600
1,919	1,990	2,280	2,258	2,350	N/A ¹⁰	N/A
1,135	1,250	1,671	1,849	1,950	2,344	2,400
1,917	2,747	2,006	2,329	2,900	2,008	2,700
			75	70	67	70
42,155	107,000	45,000	119,722	85,000	75,600	40,240
112	104	95	120	112	126	100
94	90	85	85	80	105	90
43	57	45	48	34	49	35
154,109	143,551	130,920	135,487	140,000	151,382 ⁹	153,000
363,927	375,587	352,956	327,394	335,000	368,526	370,000
225,689	245,477 ⁴	214,278 ⁵	198,207	205,000	196,602	196,000
23,136	22,802	22,966	22,919	22,980	22,989	23,049
21,395	21,254	21,455	21,397	21,460	21,468	21,530
19,674	19,630	19,668	19,665	19,700	19,828	19,890
8,972	8,972	8,672	8,224	10,000	9,457	10,000
382,831	403,289	369,898	401,860	401,860	423,127	430,000
7,100,000	7,130,000	6,620,500	5,874,750	5,874,750	6,158,000	6,158,000
N/A	N/A	N/A	N/A	N/A	N/A	N/A
143,081	148,578	162,324 ⁶	212,231	170,000	180,243	185,000
3,141	2,796	2,330	553 ⁷	1,000	450	500
1,626	1,379	1,815	2,043	1,950	2,104	1,793
1,317	910	911	993	925	1,076	1,041
67,509	45,285	47,444	37,701	37,750	40,844	41,966
1,565	437 ²	571	590	575	581	581
695,830	439,700	434,630	256,235 ⁸	275,000	340,694	343,853
235,629	815,799 ³	797,226	813,957	800,000	705,444	783,107
N/A	N/A	N/A	495.27	455	473.69	484

6. This amount includes 137,000 tons added due to Hurricane Harvey.

7. Stopped accepting glass and plastics 3-7 and from August 25th thru December 1st, stopped recycle pick up due to Hurricane Harvey.

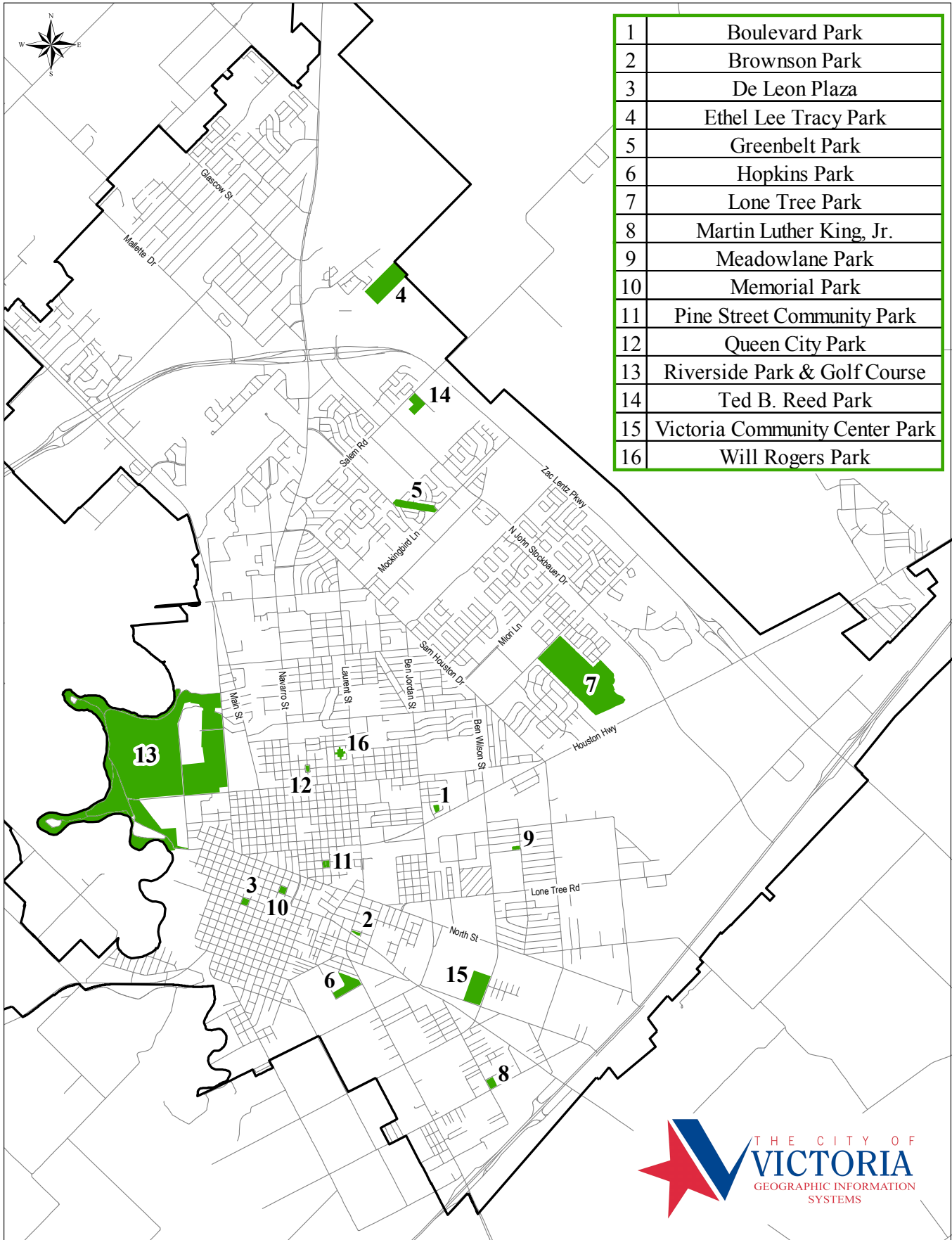
8. The discrepancy between Actuals and Projected is due to Public Works opted not to print the entire Water Quality Consumer Confidence Report this year.

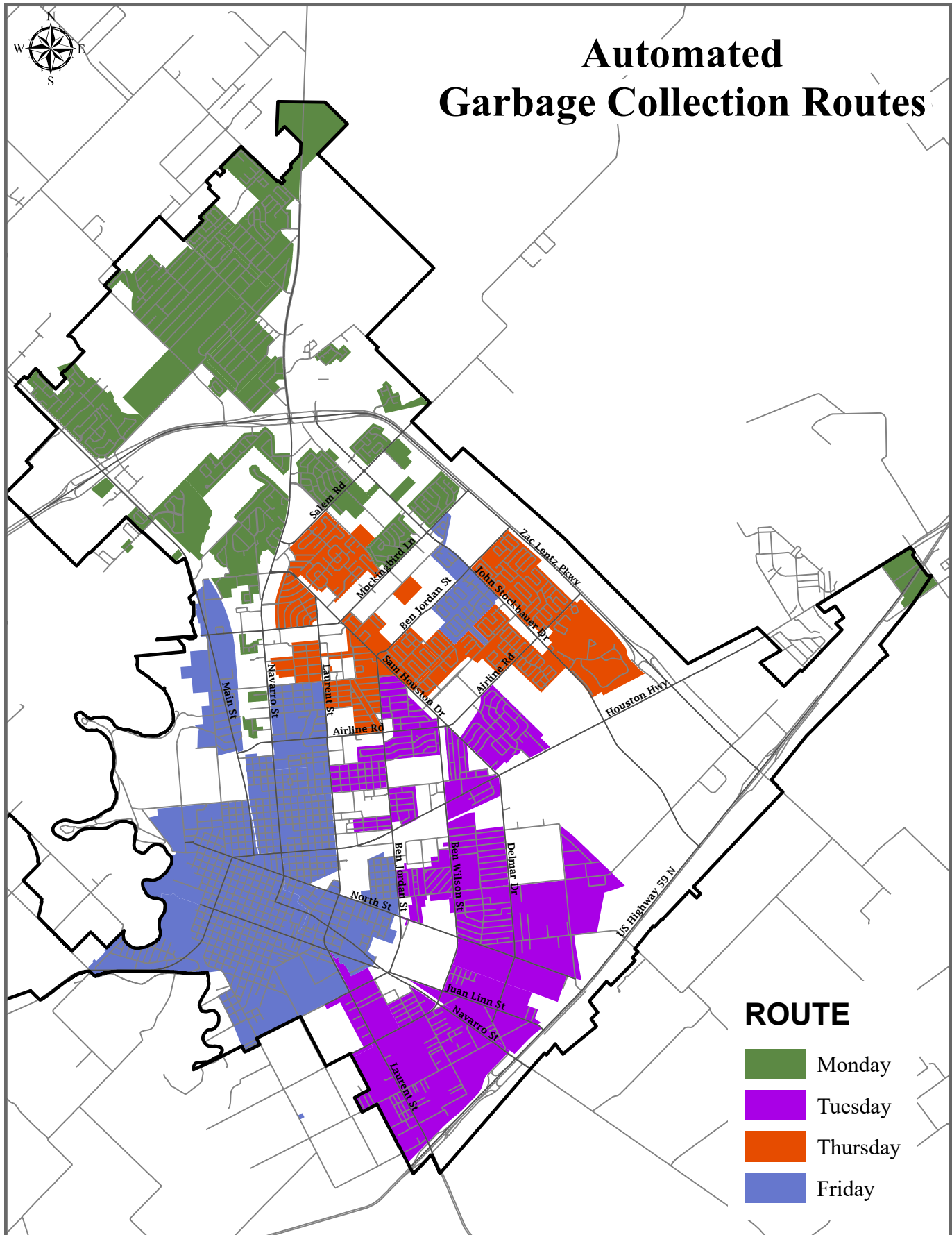
9. This increase includes digital items that are now included in items in collections, which previously consisted of only print items.

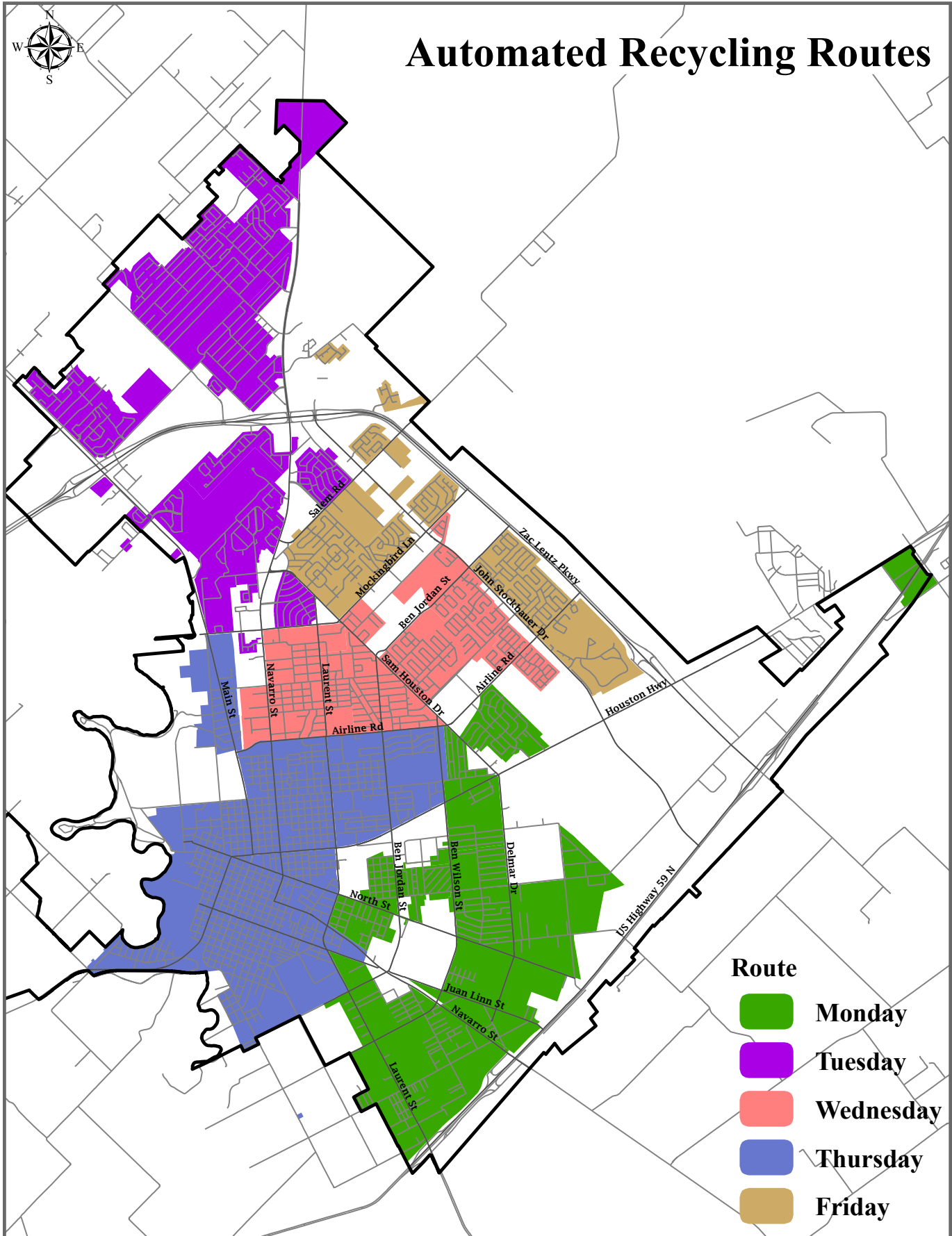
10. Due to the change of record management systems, the total of Mutual Aid Given is not available.

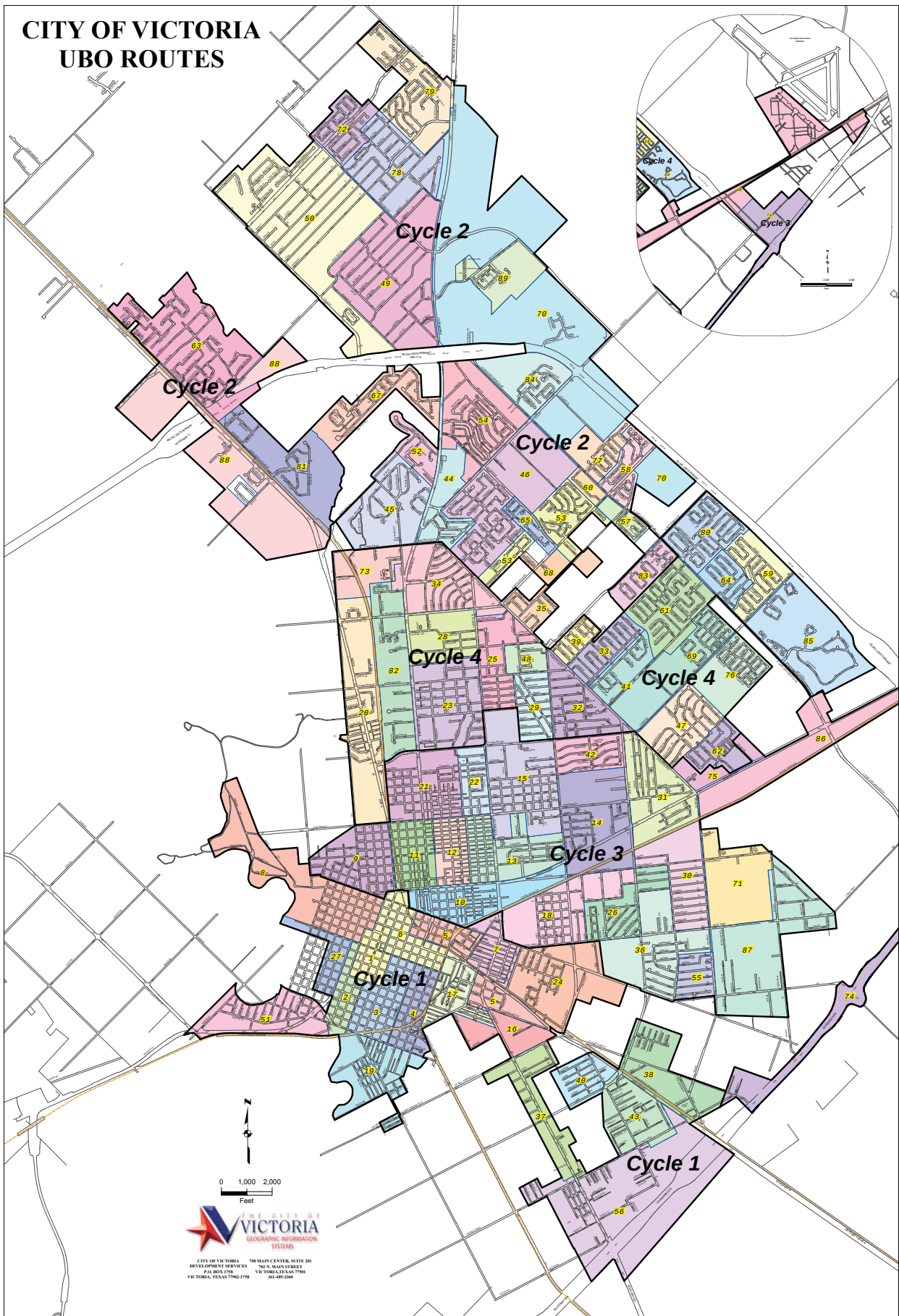


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GLOSSARY OF TERMS AND ACRONYMS

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 1st through September 30th, 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

CAFR – Comprehensive Annual Financial Report

COG – Council of Governments

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).



GLOSSARY OF TERMS AND ACRONYMS

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

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

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



GLOSSARY OF TERMS AND ACRONYMS

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 1st through September 30th 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

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



GLOSSARY OF TERMS AND ACRONYMS

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.

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



GLOSSARY OF TERMS AND ACRONYMS

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.

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.

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.



GLOSSARY OF TERMS AND ACRONYMS

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

Tax Base - The total value of all real, personal and mineral property in the City as of January 1st 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

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



GLOSSARY OF TERMS AND ACRONYMS

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.



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