THE CITY OF VICTORIA TEXAS

Changes to Proposed Budget FY 2016-2017

Annual Budget
Fiscal Year 2016-2017

This budget will raise more total property taxes than last year's budget by $543,373 or 2.32%, and of that amount $437,687 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, Josephine Soliz, Mayor Pro-Tem Jeff Bauknight, Jan Scott, Dr. Andrew Young, Tom Halepaska and Mayor Paul Polasek

AGAINST: NONE PRESENT AND NOT VOTING: NONE

ABSENT: NONE NOT PRESENT DURING VOTING: NONE

Tax Rate	FY 16-17	FY 15-16
Property Tax Rate	0.5892	0.5711
Effective Tax Rate	0.5892	0.5652
Effective M&O Tax Rate	0.3385	0.3265
*Rollback Tax Rate	0.6172	0.5834
Debt Tax Rate	0.2507	0.2446

**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 $0.6273.*

The amount of municipal debt obligation secured by property Taxes for the City of Victoria is $84,785,000.

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 2016 Budget to Fiscal Year 2017 Budget, the net increase of $543,373 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 2015 Comprehensive Annual Financial Report, pages 207-208 at http://www.victoriatx.org/home/showdocument?id=8836).

2. Required wording in the Local Government Code presents the amount of property tax revenue raised from new property values ($437,687) 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 2017 vs. FY 2016 Old Tax Values Revenue Increase / (Decrease)	FY 2017 vs. FY 2016 Frozen Tax Values Revenue Increase / (Decrease)	FY 2017 New Tax Values Revenue Increase	Net Revenue Increase / (Decrease)
General Fund:	$33,791	$156,736	$243,911	$434,438
Debt Service Fund:	(77,297)	-	186,232	108,935
Total Tax Revenue:	**($43,506)**	**$156,736**	**$430,143 (2)**	**$543,373 (1)**

THE CITY OF VICTORIA
OFFICE OF THE CITY

August 2, 2016

Re: Fiscal Year 2016-2017 Annual Budget

Honorable Mayor and City Council Members

The adoption of the Budget, the City's financial and spending plan, is clearly 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 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, 2016, and ending September 30, 2017 is hereby presented. The Fiscal Year 2017 Proposed Budget addresses Council priorities, current economic conditions, and follows the guidelines of the City's Financial and Budgetary Policy Statement.

The Proposed Fiscal Year 2017 Budget strives to maintain the current level of core services within available resources to serve our citizens, businesses, and visitors in the City. In developing this Budget, allocating available resources to the various budgetary priorities was a challenge. The top budgetary priorities included:

- *Street 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. In order to dramatically improve the conditions of our residential and major thoroughfare streets over the next decade, the following $18.9 million street programs have been incorporated into the Fiscal Year 2017 Proposed Budget, an increase of $10.1 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 2017 Proposed Budget includes approximately $8.4 million for the Residential Street Construction Program, which consists of North Heights Phase III Subdivision; Woodway Subdivision; and, Bridle Ridge/Saddlebrook Subdivision. The 2017 Residential Street Construction Program will be funded with $1.2 million from the General Fund Budget and $7.2 from a Certificate of Obligation Bond, Series 2016. The 2017 Residential Street Construction Program was included in the City's Fiscal Year 2017 Capital Improvement Program *(See Capital Improvement Program Section for more information)*.

  b. *Residential Preventive Street Maintenance Program* – Currently, the City has a backlog of residential streets requiring regular maintenance. The Fiscal Year 2017 General Fund Proposed Budget includes approximately $2.15 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 system that preserves the system, retards future deterioration, maintains or improves the functional condition of the system, and extends the service life of structurally sound pavement.

  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 2017 Proposed Budget includes approximately $7.5 million for the Thoroughfare Street Program, which consists of expanding Placedo Benavides Drive from its current end near Wal-Mart to Salem Road/Loop 463 for $7.5 million. The

City's Sales Tax Development Corporation will fund the 2017 Thoroughfare Street Program. The 2017 Thoroughfare Street Program was included in the City's Fiscal Year 2017 Capital Improvement Program *(See Capital Improvement Program Section for more information)*.

d. *Street Point-Repair Program* – The proposed Fiscal Year 2017 General Fund Budget includes $300,000 for various street maintenance tasks which are repairing potholes, repairing base failures, repairing utility cuts in streets, performing level-up on pavement depressions, ruts and settlements, and repairing concrete sidewalks and curbs, the same amount as last year.

e. *Street Sweeping Program* – Regular street sweeping is one of the most cost-effective best management practices used to remove sediment, metals, petroleum products, trash and vegetation that accumulate on streets. An effective street sweeping program is important for removing debris from roadsides and gutters, which could ultimately end up in the storm drains. Keeping the storm drains clear not only helps to mitigate water pollution, but also reduces the likelihood of flooding during heavy rain. The Fiscal Year 2017 General Fund Proposed Budget includes $430,000 for the Street Sweeping Program, $70,000 (i.e. street sweeping disposal budget) less than last year.

f. *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. However, due to a reduction in the Fiscal Year 2017 Sales Tax Revenue Budget, the Fiscal Year 2017 Proposed General Fund Budget does not includes any funding for the Street Striping Program, a decrease of $250,000 from last year.

- *Public Safety* – Public Safety is a top priority in our community, which can be seen in the increased police presence on the streets and in the Fire Department's continued response time improvement. With a combined funding proposal of $27,246,059, the Police and Fire Departments are the two largest departments in the City. Some of the Police and Fire Department budgetary priorities consist of the following items:

  a. Implement a $35,000 Public Safety Building Feasibility Study in order to assess the potential re-use of existing building or build a new facility or a combination of the two, along with estimated remodel/construction cost;

  b. The City's portable radio equipment is reaching its end of life. The cost replacement is estimated at $1.5 million or $370K/year over the next four fiscal years. Instead of replacing radios in Fiscal Year 2017, a committee was formed in order to develop options of how the City should move forward replacing its radio equipment. The committee-approved recommendation will be implemented in the Fiscal Year 2018 Budget. In the meantime, the Fiscal Year 2017 Budget includes $21K for remote speaker microphones, which will enhance firefighter communications on the fire-ground or emergency scene. The Police Department operations will not be hindered by delaying the purchase of portable radio equipment by one year;

  c. The Public Safety 2017 Budget includes $34K for various building improvement projects;

  d. The Fiscal Year 2017 Budget includes $11K for the Fire Training Tower inspection, done every five years;

  e. Replacing rescue tools equipment and vehicles; and,

  f. Providing adequate funding for education and training.

- *Park and Recreational Services Improvement Programs* – The Fiscal Year 2017 Proposed Budget includes $1 million in Park and Recreational Services Improvement Programs. The 2017 Park and Recreational Services Improvement Programs consist of the following: $262,500 to replace mowing equipment; $106,500 in various park improvement structure programs; $15,000 for Fireworks Program; and, $101,500 for various sport tournaments.

  As you may recall, the City owned and operated a municipal pool that exceeded its useful life. In Fiscal Year 2014, the City and YMCA entered a partnership to construct a new pool. The City will contribute up to $1,564,260 *(three annual allocations of $521,420, starting in Fiscal Year 2015)* towards the construction of the pool and in return the YMCA, for each year during the useful life of the pool, will provide specific, scheduled sessions in which members of the general public may use the pool to the same extent and in the same manner as members of the YMCA. The Fiscal Year 2017 Proposed Budget includes the third and final $521,420 allocation.

- *Traffic Signal Maintenance Program* – The Fiscal Year 2017 Proposed Budget includes $322K in funding to replace various controllers and signal heads; installing twenty wireless beacon control units for school flashers; replacing sixteen LED name sign units; replacing three downtown signal cabinet units; and, paying for engineers to design a traffic signal light at Mallette and Loop 463.

- *Drainage Maintenance Program* – The Fiscal Year 2017 Proposed Budget includes $216K in Drainage Improvement Programs, which consist of the Ben Jordan Outfall Repair Project and Twin 90" Storm Sewer Pipe Replacement Project.

- *Water/Wastewater Fund Utility Programs* – The Fiscal Year 2017 Proposed Water/Wastewater Fund Budget includes the following utility programs:

  a. *North Heights Utility Replacement Phase IV Program* – The project consists of replacing water and sanitary sewer lines in Colorado Street of North Heights Subdivision from Navarro to Laurent Street, at an estimated cost of $1.2 million.

  b. *SCADA Project* – The project consists of consolidating the SCADA systems so that they interact with one another and replacing some obsolete SCADA equipment and components at an estimated cost of $750,000.

  c. *Sludge Dewatering Program* – The project consists of replacing the existing belt filter press at the Regional Wastewater Treatment Plant with either a new belt filter press or a centrifuge at an estimated cost of $2.2 million.

  d. *Emergency Pipe Replacement* – Due to weather conditions and age of the utility infrastructure, the City has experienced various types of water and sanitary sewer line emergency pipe replacement situations. The Proposed Budget includes $500,000 for the Emergency Pipe Replacement Program.

- *Capital Expenditures* – The City performs various types of services for its citizens on a daily basis. In delivering these services to our citizens/customers, certain types of equipment *(capital)* are required. To insure these deliverable services continue without disruption, the Fiscal Year 2017 Proposed Budget includes $2,804,482 in capital expenditures, which includes $938,476 of onetime capital expenditures. The City has two types of capital replacement expenditures:

  a. *Routine Capital Expenditures* are those that are included in almost every budget, such as vehicles, office equipment, computers, software, building improvements, machinery and equipment; and, will have no significant additional impact on the City's operating budget.

  b. *Non-routine Capital Expenditures* are significant capital items that would affect the operating budget if they were considered recurring capital expenditure. Non-routine capital expenditures are funded with onetime revenue sources or would fall in the category of onetime use of fund balance/working capital balance.

- *Fiscal Year 2017 Capital Improvement Program (CIP)* – The CIP is a five (5) year rolling 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 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.

  The purpose of a 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 by coordinating capital improvement projects administered by different municipal departments.

  The Proposed Budget is proactive in supporting the City's Capital Improvement Program. The Fiscal Year 2017 Proposed Budget includes approximately $23.52 million in new capital improvement projects. $11.28 million is budgeted in the Governmental Capital Construction Fund; $2.19 million is budgeted in the Utility Capital Construction Fund; $2.45 million is budgeted in the Water/Wastewater Fund; $50K is budgeted in the General Fund; and, $7.55 million is budgeted in the Victoria Sales Tax Development Corporation *(See Capital Improvement Program Section for more information).*

- *Bond Debt Program* – The Proposed Fiscal Year 2017 Budget includes $20.2 million in debt service payment *(General Governmental and Utility Revenue Bonds)*, an increase of $412,268. The net increase is due to the following:

  a. *General Governmental Bonds* increased by $519,035, mainly due to a new $7.2 million bond issue, Certificate of Obligation, Series 2016, for Woodway and Bridle Ridge/Saddlebrook Subdivision Street Project, which will require a debt tax rate increase of 1.28¢; and,

  b. *Utility Revenue Bonds* decreased by $106,767, mainly due to refinancing certain utility revenue bonds, at a lower interest rate, in Fiscal Year 2016.

- *Tax Rate* – Management's budget proposal assumes a property tax rate of 60.20¢, an increase of 3.09¢ from last year's tax rate. The proposed tax rate is allocated at 33.85¢ for General Fund maintenance and operating costs, an increase of 1.20¢, and 26.35¢ for debt service payments, an increase of 1.89¢, in order to accommodate the new proposed debt issue for Woodway and Bridle Ridge/Saddlebrook Street Projects. The State's mandated effective tax rate calculation produces an effective tax rate for Fiscal Year 2017 of 58.92¢, which is 1.28¢ lower than the proposed tax rate. This increase is due to the $7.2 million bond issue (*since Fiscal Year 2004, the tax rate has been reduced by 9.8¢).*

- *Sales Tax* – After nine months of collections, sales tax revenue collection trend is lagging behind the Fiscal Year 2016 Original Budget amount by approximately 4.8% or $651K. The Fiscal Year 2016 sales tax revenue budget is projected to come in approximately $1.6 million under budget, compared to the original budget amount of $18,049,000.

  Due to the local, state, and national economy trend and not anticipating any major retail growth in the near future, the Fiscal Year 2017 Proposed Budget assumes a 1.3 percent reduction in revenue, compared to the Fiscal Year 2016 Projected Budget of $16,410,000.

- *Utility Rates* –The Proposed Fiscal Year 2017 Budget is not proposing any utility rate increases for Environmental Services Fund and Water/Wastewater Fund operations. The Environmental Services Curbside Recycling fees increased from $1.28 per month to $2.92 per home per month, due to Waste Management increasing its recycling tipping and processing fees in March 2016.

- *Other Post-Employment Benefits (OPEB)* – In order 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 is able to finance future OPEB cost/liabilities in large part from the investment earnings provided by the OPEB Trust Fund, i.e. the investment earning is expected to generate significant revenue to reduce the City's OPEB obligations. The Fiscal Year 2017 Budget includes $200,000 in OPEB Trust funding, same as last year's amount.

- *Pay Program* – One of the biggest assets of the City is our outstanding workforce. It is the largest budgetary expense category; and, as such, can have the most significant impact when aligning our expenditures with our available revenue. Unfortunately, due to the "sluggish" economy, management is not proposing any pay program for Fiscal Year 2017.

- *Fund Balance / Working Capital Balance Reserves* - Sales tax rebates and the property tax base have increased over past years; however, the City has found itself more dependent upon sales tax rebates than property tax base. Sales tax rebate revenue can be volatile in any given year. Because of this, the General Fund's minimum fund balance level becomes an important issue.

  In prior years, Council set a policy of maintaining the General Fund fund balance reserve at 15 percent of budgeted expenditures; however, over the years, Council has increased the minimum fund balance reserve. In Fiscal Year 2014, the minimum fund balance reserve was set at 23.5 percent; and, in Fiscal Year 2015 and 2016, the General Fund minimum fund balance was increased to 25 percent of budgeted expenditures, in order to create an adequate reserve to address future economic uncertainties.

  The Fiscal Year 2017 Proposed Budget is proposing to set the General Fund minimum fund balance reserve at 25 percent of budgeted expenditures. The minimum fund balance *(25% of $49,219,116 budgeted expenditures)* is projected to be $12,304,779, which represents approximately 3 months of fund balance reserve.

The estimated ending fund balance for Fiscal Year 2017 is $12,503,450, which is approximately $198,671 over the minimum reserve fund balance. These funds will be reserved in order to address future contingencies, fund the City's capital improvement program, economic development programs, or expense as Council determines.

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 2017 Proposed Budget that was shared with you in June during several work sessions has been reduced by approximately $1.9 million, due to a reduction in the Fiscal Year 2017 Sales Tax Revenue Budget. 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 ending fund balance/working capital balance projected; therefore, the Fiscal Year 2017 Proposed Budget is a financially responsible budget plan.

Fiscal Year 2016 Update

At this point in the year, a lot has been accomplished and Fiscal Year 2016 budgetary priorities are being met. For example, the proposed pay programs have been implemented and employment turnover rate is down; the Residential Street Construction Program, Preventive Street Maintenance Program, Thoroughfare Street Program, Street Sweeping Program, and Street Striping Program have been awarded and implemented; City's parks and right-of-way property appearances are improving. City has implemented and started funding its OPEB Trust, i.e. post-employment health care benefit liability; public safety budgetary priorities have been implemented; the City has successfully updated its Geographic Information System. Major park improvements have been implemented, for example, Fiscal Year 2016 Parks Structure Improvement Programs have been implemented or will be completed by year-end, with minor project budget adjustments; the Park's Administration and Maintenance Building Project will be awarded by year-end; the YMCA/City Pool Project should be completed by year-end; and, the Community Center Splash Pad Project has been completed. The Drainage Mowing Program has been implemented; City is on track with implementing its 2016 Capital Expenditure Replacement Program and the City's Capital Improvement Program has been updated. The new Wastewater Treatment Plant is on track and planned to be completed by year-end; the North Heights Utility Replacement Phase III Program will be awarded in August. Lastly, the City's Comprehensive Plan 2035 Project has been finalized and approved by Council.

The previous mentioned accomplishments are just some of the Fiscal Year 2016 initiatives and accomplishments; and, we look forward toward implementing the Fiscal Year 2017 proposed budgetary priorities. With Council's leadership, we will make sure we continue to move in the right direction for our community.

Economy Outlook

Texas Economy

The Texas economy overall presents a foggy picture. On the upside, employment growth bounced back in April after nearly halting in March but slowed again in May. Oil prices have increased, the rig count ticked up in early June and Texas exports rose strongly in the first quarter. The Texas Leading Index, which forecasts employment growth for the state, also saw broad-based improvement.

Despite the silver lining, dark clouds remain on the horizon. April exports data showed a decline, and the May Texas Business Outlook Surveys headline indexes weakened from their April readings. Moreover, we are seeing layoffs in Houston (ground zero of the energy bust) affect other sectors of the metro's economy, particularly its residential and office markets.

Texas employment grew an annualized 1.5 percent in April and 0.4 percent in May, an improvement over the March figure of 0.1 percent. So far through May, employment has increased by at a 1.1 percent annualized pace in line with growth seen in the first five months of 2015. The good-producing sector continues contracting, and persistent declines in drilling have led to year-to-date job losses of 19.7 percent in oil and gas extraction. These, combined with a strong dollar, have also contributed to a 3.3 percent year-to-date drop in manufacturing employment. Construction payroll has shrunk as well, falling 2.9 percent.

The Texas labor market remains tight overall, with the unemployment rate holding steady at 4.4 percent in May (Victoria's unemployment rate is 4.8 percent) and remaining below the 4.7 percent U.S. rate.

Texas exports rose 3.9 percent in the first quarter, posting their largest quarterly gain since fourth quarter 2013. Still, Texas exports remain 1.7 percent below year-ago levels. The value of exports increased largely because of higher prices for oil, gas and their derivates; exports of petroleum products and chemicals are among Texas largest export categories. However, other sectors such as computers and electronic products spiked as well, up 11.9 percent in the first quarter. Texas exports declined in April, down 3.4 percent, and U.S. exports fell as well.

Statewide housing starts, including both single-family and multifamily units, rose 2.7 percent in April but are down from year-ago levels. The five-month moving average also shows a steady decline, a result of a drop-off in new multifamily construction projects (apartment occupancy and rent growth remain strong in most major Texas metros).

The impact of the energy bust on home prices finally became apparent. First quarter data from the Federal Housing Finance Agency showed a 0.7 percent dip in Houston home prices. However, prices in other major Texas metros continued to trend upward, with appreciation accelerating in Dallas and Austin.

Recent economic data have been mixed; but overall indicate continued sluggish growth. The Texas Leading Index rose strongly for the second straight month in April, up 1.4 percent, following four consecutive months of declines. Texas employment forecast now stands at 1.3 percent growth (December/December), on par with last year's increase. Growth in the U.S. economy will provide a tailwind for Texas, particularly for Dallas and San Antonio, which are more similar to the nation in their industrial composition.

Victoria Economy

Industry, Commercial, and Housing

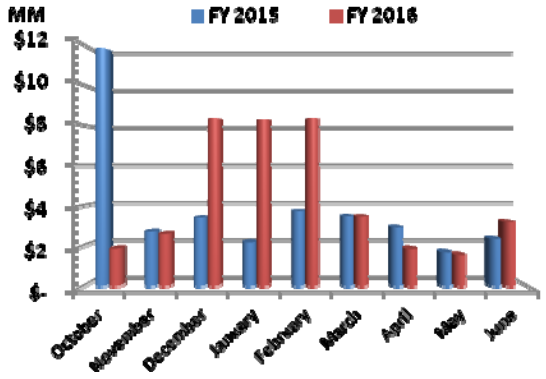
Just like Texas, Victoria's economy is experiencing a slow down. The downturn in energy and a stronger dollar, among other economic issues, have created headwinds for the US, Texas, and Victoria economy. Despite these challenges, the Victoria economy is resilient and continues to grow, but at a much slower pace, compared to previous years.

Victoria's oil and natural gas industry growth *(i.e. Eagle Ford Shale)* has declined/contracted over the past year, due to lower oil/gas prices. Victoria's rig count for June was 15, a reduction of 67 percent from June 2015; however, the number of completed wells (i.e. producing wells) has remained relatively steady, which is one of the main reasons Victoria's oil and natural gas industry will be able to weather the current economic downturn. Over the last year, the industry has been forced to tighten their budgets and change their strategies in order to stay competitive. These tactics have worked well and many companies have been able to stay the course and gain strength by reducing cost associated with drilling through greater efficiencies and supplier reductions.

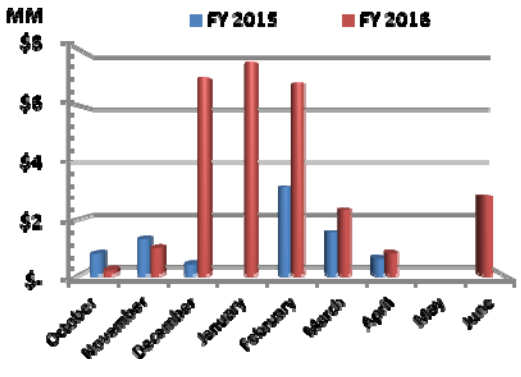
Despite the sluggish economy, which has had an impact on our 2016 sales tax receipts, developments continue to occur at the Port of Victoria. Future expansion is planned by the University of Houston-Victoria and Formosa Plastics Corporation has completed a $1.7 billion expansion with plans to build three new units, a $1 billion investment cost in Jackson County, adjacent to Victoria County; and, we continue to experience a moderate growth in our building permit values.

The total building permit value *(i.e. new construction for commercial, multi-family units, and single-family units)* increased by 15.09 percent or $5.1 million, comparing June 2016 to June 2015 values. The increase is mainly due to commercial units. As of June 2016, total commercial permit value is $28.2 million, an increase of 270.2 percent or $20.6 million from last year's values.

Total Building Permit Values

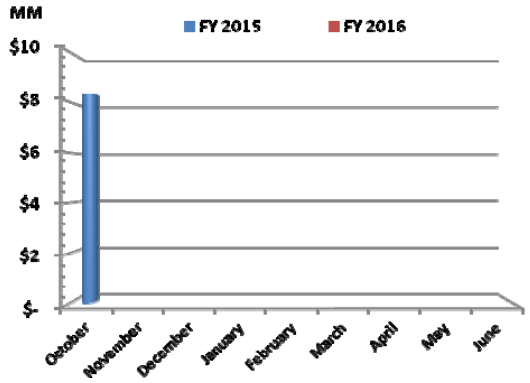


Commercial Permit Values

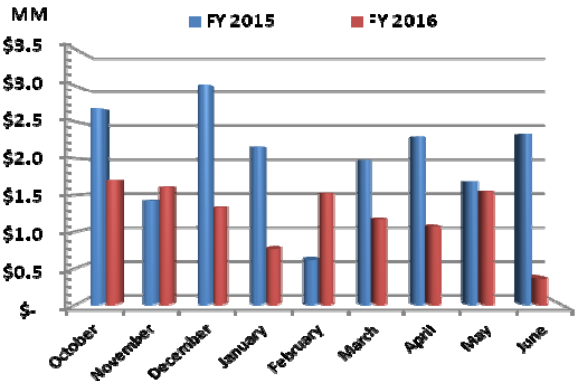


As of June 2016, Victoria's multi-family permit value is zero, a decrease of 100 percent or $8.3 million from last year's values; and, single-family permit value is $11.03 million, a decrease of 39.2 percent or $7.1 million from last year's values.

Multi-Family Permit Values



Single-Family Permit Values



Construction activity has slowed in the past twelve months, which is expected due to the current economic trends; however, the commercial market has remained relatively stable over the past year. 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.

Water Supply

In order to ensure Victoria's economy continues to grow and remain strong, Victoria has an aggressive policy to ensure it has 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 of this water is treated at the City's 25.2 million gallon per day surface water treatment plant.

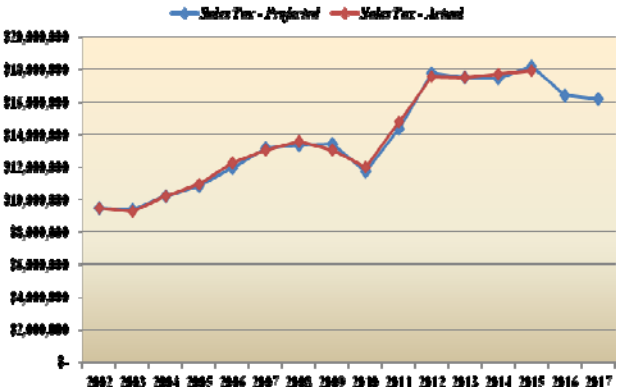
As an emergency supply, the City also maintains 10 of its original 15 water wells that can supply ground water from the Gulf Coast Aquifer. The aquifer is within the corporate limits of the City and varies in thickness from approximately 400 feet to approximately 900 feet. Another option available to 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 January 2016, 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 convert another of the City's existing wells to ASR and to drill an additional ASR well in 2018, which will add another 4 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 continues to explore other possibilities for additional future water supplies for its citizens.

Sales Tax Rebate



Sales tax rebate collections had been trending upward since Fiscal Year 2002; however, in Fiscal Year 2009 and Fiscal Year 2010, sales tax collections dropped, due to the recession. Fiscal Year 2011 through Fiscal Year 2015, Victoria experienced growth and relatively stable sales tax collections, due to economic growth, Eagle Ford Shale activity, and lower fuel prices. Currently, sales tax revenue collection trends are lagging behind the Fiscal Year 2016 Original Budget by 4.8 percent or $651K, after nine months of collections, due to current economic issues.

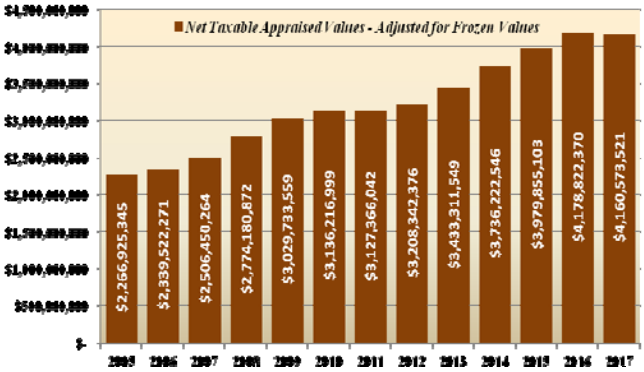
Due to the local, state, and national economy trend and not anticipating any major retail growth in the near future, the Fiscal Year 2017 Proposed Budget assumes a 1.3 percent revenue reduction, compared to the Fiscal Year 2016 Projected Budget of $16,410,000.

The table below reflects fourteen years of projected and actual sales tax rebate growth, along with estimated sales tax rebate for Fiscal Years 2016 and 2017.

Fiscal Year	*2002*	*2003*	*2004*	*2005*	*2006*	*2007*	*2008*	*2009*
Projected	$9,454,925	$9,350,000	$10,190,000	$10,810,000	$11,943,999	$13,138,877	$13,369,000	$13,425,710
Actual	$9,459,974	$9,277,376	$10,183,182	$10,954,207	$12,223,392	$13,028,688	$13,545,220	$13,046,352

Fiscal Year	*2010*	*2011*	*2012*	*2013*	*2014*	*2015*	*2016*	*2017*
Projected	$11,714,000	$14,334,000	$17,737,000	$17,512,000	$17,442,000	$18,179,000	$16,410,000	$16,200,000
Actual	$11,978,185	$14,768,729	$17,533,000	$17,516,177	$17,692,397	$17,938,000	n/a	n/a

Property Values and Tax Rate



The total taxable appraised values being used in the Fiscal Year 2017 Proposed Budget consist of $4,231,415,034 in *"certified"* appraised values and $46,253,586 in taxable appraised values under protest/review. Included in the certified taxable appraised values is $625,581,178 in frozen appraised values, which generates approximately $2.8 million *(97% collection rate)* in ad valorem tax revenues *(estimated net taxable frozen appraised values of $508,486,079)*.

Fiscal Year 2017 net taxable appraised value is $3,652,087,442. The decrease in net taxable appraised values is $46,542,243, which represents a 1.3 percent decrease compared to last year's net taxable appraised values of $3,698,629,685. The decrease in net taxable appraised values consists of approximately $74,263,421 in new improvement values, $21,490 in annexed properties, and a decrease of $120,827,154 in re-appraised property.

Fiscal Year 2017 increase in frozen appraised values is $25,133,985, which represents a 4.2 percent increase over last year's frozen appraised values of $600,447,193. Note: the estimated accumulated loss in ad valorem tax revenue, due to the passage of the 2005 frozen tax revenue referendum, is $1.2M.

Fiscal Year 2017 net taxable appraised value *(adjusted for net taxable frozen appraised values)* is $4,160,573,521. This represents a decrease of approximately $18,248,849 or 0.44 percent compared to last year's net taxable appraised value *(adjusted for net taxable frozen appraised values)* of $4,178,822,370.

The proposed Fiscal Year 2017 property tax rate is 60.20¢, a 3.09¢ tax increase from last year's tax rate. The tax rate is allocated at 33.85¢ for the General Fund maintenance and operating cost, an increase of 1.20¢, and 26.35¢ for debt service *(bond)* payment, an increase of 1.89¢. *Note: one cent equates to approximately $354K @ 97% collection rate.*

The State's mandated effective tax rate form produced an effective tax rate for Fiscal Year 2017 of 58.92¢, an increase of 1.28¢ from the proposed tax rate. The effective tax rate is the rate that will raise the same revenue on the same properties as last year's tax rate. The rollback tax rate, per City Ordinance, is 61.72¢ *(per State, 62.73¢)*. This is the highest rate that can be adopted before citizens can initiate a petition to lower the tax rate to the rollback rate.

Financial Summary

The City of Victoria Fiscal Year 2017 Proposed Budget, for all funds, is $126,188,862. Of this amount, $75,315,676 is for personnel and operations, $10,026,806 for transfers, $982,482 for grant projects, $6,169,482 for routine capital replacement, $13,469,689 for capital improvement programs, and $20,224,727 for debt service.

The Fiscal Year 2017 Budget includes $6,129,119 in "one-time" expenditures, a decrease of $940,364 from Fiscal Year 2016 *(the definition of "one-time" expenditure by City Staff is an expenditure not expected to recur within five or more fiscal years).*

The Fiscal Year 2017 Proposed Budget represents a 2.79 percent or $3.63M decrease from Fiscal Year 2016 adopted budget. The net decrease is the result of personnel expenses increasing by 0.69 percent or $288K; maintenance & operating expenses decreasing by 8.5 percent or $3.1 million; transfers increasing by 83.1 percent or $4.55 million; special project expenses decreasing by 31.1 percent or $443K; routine capital replacement decreasing by 53.3 percent or $7.05 million; capital improvement programs increasing by 14.6 percent or $1.72 million; and, debt service increasing by 2.08 percent or $412K.

A comparison of the Fiscal Year 2017 Proposed Budget to the Fiscal Year 2016 adopted budget, by expense category, is presented below:

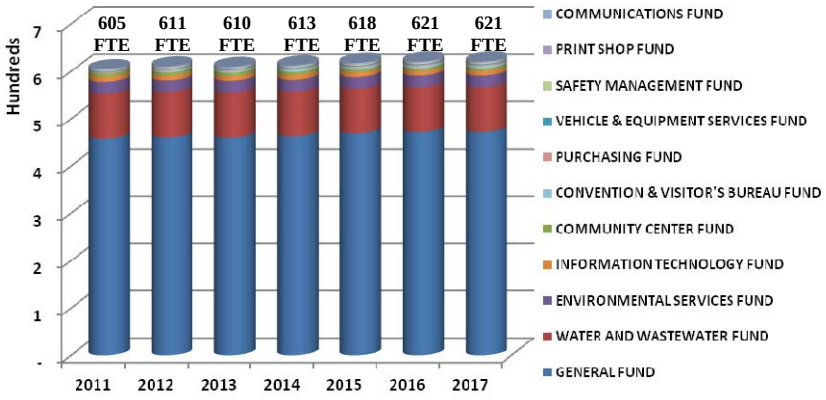
Expenditures	*FY 2017 Proposed Budget*	*FY 2016 Original Budget*	*Increase / (Decrease)*	*% Change*
Personnel Services	$ 41,822,139	$ 41,534,131	$ 288,008	0.69%
Maintenance and Operations	33,493,537	36,594,848	(3,101,311)	-8.47%
Transfers	10,026,806	5,475,353	4,551,453	83.13%
Special Grant Projects	982,482	1,425,933	(443,451)	-31.10%
Capital Replacement	6,169,482	13,220,991	(7,051,509)	-53.34%
Operating Expenditures	**$ 92,494,446**	**$ 98,251,256**	**($5,756,810)**	**-5.84%**
Capital Improvement Projects	$ 13,469,689	$ 11,752,771	$1,716,918	14.61%
Debt Service	20,224,727	19,812,459	412,268	2.08%
Non-Operating Expenditures	**$ 33,694,416**	**$ 31,565,230**	**$2,129,186**	**6.75%**
Total Expenditures	**$126,188,862**	**$129,816,486**	**($3,627,624)**	**-2.79%**

Budgetary Overview

The following budgetary overview explains the expenditure percentage variances between the Fiscal Year 2017 Proposed Budget and Fiscal Year 2016 Budget.

Personnel Services

One of the biggest assets of the City is our outstanding workforce. In order to maintain competiveness as an employer and to reward employees for providing superior service, it is important that the City recognize employees for their efforts. Unfortunately, due the sluggish economy, the Fiscal Year 2017 Proposed Budget does not include a pay program.



The total budgeted positions for Fiscal Year 2017 are 621, same as last year. The total budgeted payroll

cost for Fiscal Year 2017 is $41,822,139, an increase of 0.69 percent or $288,008 from last year's budget, due mainly to an increase in workers compensation premiums and premium pay (overtime).

The City participates in the Texas Municipal Retirement System *(TMRS)* and Social Security System for full-time employees. The TMRS contribution is determined by an actuarial study that is conducted annually. The annual contribution rate for the City for 2017 is 16.66 percent, compared to 2016 rate of 16.86 percent. The City's total TMRS annual contribution for Fiscal Year 2017 is $5,009,999, a decrease of 1.22 percent or $62,006 from last year's budget.

The City's Health Plan for Fiscal Year 2017 assumes no premium increase for the medical or dental plan, with the exception of plan design changes to the Medical plan. The City provides two medical plans for employees/retiree (under 65) to choose from, with different medical cost allocations between employee/retiree (under 65) and City. One medical plan is more traditional with co-pays and the other offers a high deductible with a health savings account *(health savings account is a tax-advantage medical savings account)*. Depending on the health plan design selected for the employee/retiree *(under 65)* only plans, health insurance premium cost to the participant will vary from $97.97/month to $398.00/month. The City's total Fiscal Year 2017 health and dental plan contribution is $3,471,662, a decrease of 1.08 percent or $38,128 from last year's budget.

In Fiscal Year 2014, retirees *(over 65)* were placed in a Retiree Exchange System; and, a Health Reimbursement Account was established. This change in retiree *(over 65)* health plan design will give the retirees the power to direct their own health care and choose a plan on the exchange that works for their individual needs, while at the same time reducing the City's medical liability.

Maintenance & Operations

The Maintenance and Operations Budget decreased by 8.47 percent or $3,101,311 from Fiscal Year 2016 Budget. The decrease is mainly the net result of the following funds' activity:

a. *General Fund* maintenance and operating budget decreased by 11.45 percent or $1,548,374, mainly the net result of the following items:
    1. Fuel budget decreased by $101,580;
    2. Drainage maintenance budget decreased by $145,000, due to Fiscal Year 2017 sales tax revenue budget reduction and moving $80K to a capital expense account in order to fund various drainage improvement projects, per City's Capital Improvement Program;
    3. Professional services budget decreased by $185,511, mainly due to updating the City's Geographic Information System in Fiscal Year 2016 and Council 2016 election;
    4. Street Striping Program budget decreased by $250,000, due to Fiscal Year 2017 sales tax revenue budget reduction;
    5. Street Sweeping Disposal budget decreased by $70,000, due to Fiscal Year 2017 sales tax revenue budget reduction;
    6. Light and heating budget increased by $55,500, due to an increase in Parks Department kWh usage;
    7. Internal service charges budget decreased by $636,200, due to replacing/purchasing less vehicles than last year and a decrease in Communication Fund overhead charges;
    8. Contract labor budget decreased by $76,330, due to Fiscal Year 2017 sales tax revenue budget reduction;
    9. South Texas Zoo Program decreased by $65,000. The decreased amount consists of $40K in extra funding for the South Texas Zoo's regular budget in Fiscal Year 2016 for capital improvement program (onetime funding); and, the remaining balance is due to a reduction in sales tax revenue budget for Fiscal Year 2017; and,
    10. Demolition budget decreased by $50,000, due to Fiscal Year 2017 sales tax revenue budget reduction.

b. *Special Revenue Funds'* maintenance and operating budget decreased by 25.8 percent or $279,044, mainly due to a decrease in the TCEQ Near-Non-Attainment Grant and a reduction in the Convention & Visitors Bureau Fund marketing/advertising program.

c. *Water/Wastewater Fund* maintenance and operating budget increased by 0.4 percent or $23,734, mainly the net result of the following items:
    1. Fuel budget decreased by $22,033;
    2. Equipment maintenance budget decreased by $32,566;

3. Meter box maintenance budget decreased by $25,000, due to a reduction in water meter installations;
4. Professional service budget increased by $183,050, mainly due to updating the Water/Wastewater Master Plan and TCEQ permit for the new Wastewater Treatment Plant;
5. Electricity budget was increased by $177,000, mainly due to an estimated increase in kWh usage for the new Wastewater Treatment Plant, expected to be in operation by year-end;
6. Internal service charges budget decreased by $261,456, due to replacing/purchasing less vehicles than last year and a decrease in Communication Fund overhead charges; and,
7. Insurance budget increased by $10,075, due to an increase in TML insurance premiums.

d. *Environmental Services Fund* maintenance and operating budget decreased by 33.8 percent or $1,178,737, mainly the net result of the following items:
   1. Fuel budget decreased by $41,161, mainly due to a decrease fuel prices;
   2. Internal service charges budget decreased by $1,486,984, due to replacing/purchasing less vehicles than last year and a decrease in Communication Fund overhead charges;
   3. Tipping fees budget increased by $370,536, due to Waste Management increase in recycling tipping and processing fees; and,
   4. Keep Victoria Beautiful Program decreased by $25,000. All Beautification Projects/Programs will be performed "in-house".

e. *Internal Services Funds'* maintenance and operating budget decreased by 1.03 percent or $120,320, mainly the net result of the following items:
   1. *Vehicle & Equipment Services Fund* maintenance and operating budget decreased by 7.1 percent or $236,441, mainly due to a decrease in fuel budget of $269,000;
   2. *Information Technology Fund* maintenance and operating budget increased by 5.9 percent or $26,567, mainly due to an increase in software maintenance budget of $88,494, decrease in professional services (Microsoft Office 2013 Migration Project) budget of $42,500, and decrease in telecommunication refunding contract budget of $16,453;
   3. *Communications Fund* maintenance and operating budget increased by 16.4 percent or $73,037, mainly due to an increase in computer-radio maintenance budget of $13,109, increase in software-radio maintenance budget of $18,413, increase in professional services budget of $20,000, and increase in capital replacement charges budget of $28,220 to replace one radio-tower generator;
   4. *Safety Management Fund* maintenance and operating budget increased by 12.7 percent or $65,444, mainly due to an increase in TML insurance premiums;
   5. *Workers' Compensation Fund* maintenance and operating budget increased by 41.3 percent or $86,000, mainly due to an increase in workers' compensation claims; and,
   6. *Health Plan Fund* maintenance and operating budget decreased by 2.1 percent or $133,741, due to a decrease in medical claims.

Transfers

The Transfer Budgets increased by 83.13 percent or $4,551,453 from Fiscal Year 2016 Budget. The increase is mainly the net result of the following funds' activity:

a. *General Fund* transfer budget increased by 499.4 percent or $3,224,587. The net increase is due to the following items: transfer to Construction Fund increased by $3,228,823 in order to fund the Fiscal Year 2017 CIP Street Programs and Drainage Program; and, transfer to Emergency Management Fund decreased by $4,236;
b. *Motel Tax Fund* transfer budget decreased by $209,434, due to a decrease in motel tax receipts, transfer to the Convention & Visitors Bureau Fund was reduced;
c. *Water/Wastewater Fund* transfer budget increased by 59.5 percent or $1,550,300; per City transfer policy, *(approximately 10% of Water/Wastewater Fund operating revenues will be transferred to the General Fund for internal administration support and in lieu of a franchise/ad valorem tax as the private sector does)* transfer to the General Fund increased by $19,300; and, transfer to Construction Fund increased by $1,531,000 in order to fund the Sludge Dewatering Project;
d. *Environmental Services Fund* transfer budget increased by $10,000, due to increasing the closure/post-closure fund transfer. In order to address the City's closure/post-closure liability, the closure/post-closure fund transfer will increase annually until the transfer budget amount reaches $200,000, per year; the Fiscal Year 2017 closure/post-closure fund transfer budget is $180,000; and,

e. *Softball Complex Fund* transfer budget decreased by 68.6 percent or $24,000, due to the adult concession-stand rental contract being awarded at a lower level than last year.

Special Grant Projects

The Special Grant Project Budget decreased by 31.1% or $443,451. The decrease is mainly due to a reduction in CDBG Special Program funding to various outside agencies of $27,593 *(funded out of the CDBG Fund)* and a decrease in outside agencies "HOT" funding of $419,500 *(funded out of the Motel Tax Fund)*.

Capital Replacement

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

1. *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.
2. *Non-routine Capital Expenditures* are significant capital items that would affect the operating budget if they were considered a recurring capital expense. 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.

The Capital Replacement Budget decreased by 53.34 percent or $7,051,509. The Capital Replacement Budget variance is mainly due to the following funds:

a. *General Fund* capital replacement budget decreased by 80.6 percent or $4,553,390, mainly due to a reduction in Park's improvement structure program of $491,500; decrease in the building improvement program of $1,558,419, mainly due to Fiscal Year 2016 Park Department's Administration and Maintenance Building Project; and, a decrease in Fiscal Year 2017 Street Department's Street Program of $2,758,177. *Note: the Fiscal Year 2017 Street Program was budgeted in the Street Department's Transfer to Construction Fund account*;
b. *Special Revenue Funds* capital replacement budget decreased by 81.6 percent or $379,817, mainly due to Riverside Park Stadium Turf Project, which was funded by the Motel Tax Fund in Fiscal Year 2016;
c. *Water/Wastewater Fund* capital replacement budget increased 39.04 percent or $808,645, mainly due to Fiscal Year 2017 $750,000 SCADA Project;
d. *Community Center Fund* capital replacement budget decreased by 74.1 percent or $653,358, due to a decrease in the building improvement program;
e. *Environmental Services Fund* capital replacement budget decreased by 5.5 percent or $53,595, due to a decrease in the landfill improvement program; and,
f. *Vehicle and Equipment Services Fund* capital replacement budget decreased by 73.9 percent or $2,254,805, due to replacing/purchasing less vehicles than last year.

Fiscal Year 2017 Capital Replacement Expenditure Budget overview, by fund type, is as follows:

Type of Fund	*FY 2017 Original Budget*	*FY 2016 Original Budget*	*Increase / (Decrease)*	*% Change*
Governmental Funds	$1,180,808 (1)	$ 6,114,015 (4)	($4,933,207)	-80.69%
Enterprise Funds	4,026,655 (2)	3,926,963 (5)	99,692	2.53%
Internal Service Funds	962,019 (3)	3,180,013 (6)	(2,217,994)	-69.75%
Total Capital Replacement	**$6,169,482**	**$13,220,991**	**($7,051,509)**	**-53.34%**

(1) Includes $545K in non-routine capital expenses (See FY 2017 General Fund Highlights and Assumptions Section);

(2) Includes $1.5 million in non-routine capital expenses from the Water/Wastewater Fund; and, includes $916K in non-routine capital expenses from the Environmental Services Fund (See FY 2017 Water/Wastewater Fund and Environmental Services Fund Highlights and Assumptions Section);

(3) The Vehicle & Equipment Services (VES) Fund Capital Budget makes up most of the Internal Service Funds' Capital Budget, which consists of replacing/purchasing vehicles. Assets are capitalized in the VES Fund, but the funding comes from other operating funds as a VES charge. The 2017 VES charges include non-routine capital expenses of $190K from the General Fund, $28K from Water/Wastewater Fund, and

$28K from Communication Fund (See FY 2017 General Fund, Water/Wastewater Fund, and Communication Fund Highlights and Assumptions Section).

(4) Includes $2.3 million in non-routine capital expenses (See FY 2016 General Fund Highlights and Assumptions Section);

(5) Includes $1.6 million in non-routine capital expenses (See FY 2016 Water/Wastewater Fund and Environmental Services Fund Highlights and Assumptions Section);

(6) The Vehicle & Equipment Services (VES) Fund Capital Budget mainly makes up the Internal Service Funds Capital Budget, which consists of replacing/purchasing vehicles. Assets are capitalized in the VES Fund, but the funding comes from other operating funds, as a VES charge. The 2016 VES charges include non-routine capital expenses of $478K from the General Fund, $277K from Water/Wastewater Fund, and $1.5 million from Environmental Services Fund (See FY 2016 General Fund, Water/Wastewater Fund, and Environmental Services Fund Highlights and Assumptions Section).

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 by 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.

The Proposed Budget is proactive in supporting the City's Capital Improvement Program. The Fiscal Year 2017 Proposed Budget includes $23.52 million of "new" capital improvement projects, of which $50K is budgeted in the General Fund, $2.45 million is budgeted in the Water/Wastewater Fund, $13.47 million is budgeted in the Capital Construction Funds *(General Governmental and Utility Construction Funds)*, and $7.55 million is budgeted in the Victoria Sales Tax Development Corporation *(See Capital Improvement Program Section for more information)*.

The Budget does not reflect all projects' capital expenditures for Fiscal Year 2017. In the case of projects for which funds have already been approved and budgeted, the City may continue to spend money to complete these projects without including the projected Fiscal Year 2017 expense as a new appropriation. The project budgets that have been appropriated carry forward until the project is complete. Only portions of the projects that have not been previously appropriated are included as new appropriations in the Fiscal Year 2017 Budget, along with new appropriations for new projects.

The Capital Construction Fund Capital Improvement Program Budget increased by 14.61 percent or $1,716,918, which consists of the following:

a. *General Governmental Construction Fund Budget - $11,278,019 (an increase of 37.2 percent or $3,055,957 from last year's budget):*

New Budgetary Appropriations:

• FY 2017 Residential Street Construction Program	$ 8,443,229
• FY 2017 Street Maintenance Program	2,147,000
• FY 2017 Drainage Program	166,370
• FY 2017 YMCA/City Pool Program	521,420
Total General Governmental Construction Fund Budget:	$11,278,019

b. *Utility Construction Fund Budget - $2,191,670 (a decrease of 37.9 percent or $1,339,039 from last year's budget):*

New Budgetary Appropriations:

• FY 2017 Sludge Dewatering Program	$ 2,182,400
• Transfer to Victoria Sales Tax Development Corp.	9,270
Total Utility Construction Fund Budget:	$ 2,191,670
Total Capital Construction Fund Capital Improvement Program Budget:	$13,469,689

Other Funds' Capital Improvement Program Budget consists of the following:

a. *General Fund Capital Improvement Project Budget - $50,000 (a decrease of 98.8 percent or $4,208,177 from last year's budget):*

• FY 2017 Ben Jordan Outfall Program:	$ 50,000
Total General Fund CIP Budget:	$ 50,000

b. *Water/Wastewater Fund Capital Improvement Project Budget - $2,450,000 (an increase of 44.1 percent or $750,000 from last year's budget):*

• North Heights Phase IV Utility Replacement Project:	$ 1,200,000
• SCADA Software Program	750,000
• Emergency Pipe Replacement Program	500,000
Total Water/Wastewater Fund CIP Budget:	$ 2,450,000

c. *Victoria Sales Tax Development Corporation Capital Improvement Project Budget - $7,546,812:*

• FY 2017 Thoroughfare Street Program	$ 7,546,812
Total Victoria Sales Tax Dev. Corp. Fund CIP Budget:	$ 7,546,812
Total Other Funds' Capital Improvement Program Budget:	$10,046,812
Total Fiscal Year 2017 Capital Improvement Program Budget:	$23,516,501

Debt Service

The Debt Service Fund accounts for the financial resources accumulated for the payment of principal, interest, and related costs on long-term debt paid primarily from levied taxes and utility rates. The General Debt Service Fund accounts for the General Obligation and Certificates of Obligation Bond payment activity and the Water/Wastewater Debt Service Fund accounts for the Utility Revenue Bond payment activity.

The Proposed Fiscal Year 2017 Budget includes an increase in debt service of 2.08 percent or $412,268. The increase is due to the following:

1) *The General Debt Service Fund* increased by 5 percent or $519,035. The increase is the net result of a $51K increase in our current debt amortization schedule, which does not include any new debt issue, and $468K in new debt service for a new $7.2 million bond issue.

   Per the current debt amortization schedule, principal bond payments increased by $290K, interest bond payments decreased by $240K, and agent and arbitrage fees increased by $1K. In addition, the Fiscal Year 2017 Budget assumes a $7.2 million Certificate of Obligation Bond issue, an increase in estimated debt service payment of $468K, in order to fund the following projects:

   a. Woodway Street Subdivision Project - $3,670,000; and,

   b. Bridle Ridge / Saddlebrook Street Subdivision Project - $3,530,313.

2) *The Water/Wastewater Debt Service Fund* decreased by 1.1 percent or $106,767. The decrease is the net result of a $225K increase in principal bond payments, $335K decrease in interest bond payments, and $3K increase in agent and arbitrage fees, per current debt amortization schedule.

Summary

We encourage you to read further into the Proposed Fiscal Year 2017 Annual Budget, especially the Budget Workpaper Highlights/Assumptions summaries, which provide a review of revenues and expenditures for each of the City operating funds.

We look forward to another year of opportunities and challenges, as Victoria continues to be a regional hub. We are confident as these opportunities and challenges present themselves, our highly dedicated, and motivated staff is ready to handle whatever comes their way. This Proposed Budget will enable us to continue providing the highest level of service fiscally possible for our citizens, while still remaining responsible with our use of public dollars. As you well know, none of this is possible without the tremendous efforts of our staff. Finally, we truly appreciate Council's continued support, leadership, and vision, and look forward to what the future holds.

Charmelle Garrett
City Manager

Gilbert P. Reyna, Jr., C.P.A.
Director of Finance

CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

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:

<u>General Administration:</u>
City Manager & Council
Finance
Legal
Human Resources
City Secretary
Public Information Office

<u>Building Services:</u>
Building Services
Custodial

<u>Recreation:</u>
Parks & Recreation
Library

<u>Public Safety:</u>
Police
Fire
Municipal Court

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

CITY OF VICTORIA, TEXAS
GENERAL FUND
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CITY OF VICTORIA, TEXAS
GENERAL FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Staff has assembled the proposed budget for Fiscal Year 2017 that is financially sound and adequately addresses a wide range of priorities. Priorities consist of continuing the City's capital improvement program; the street maintenance programs; providing public safety; improving parks and recreation infrastructure/maintenance; replacing equipment & vehicles; and, maintaining an adequate fund balance reserve. All of these top priorities have been incorporated into the Fiscal Year 2017 General Fund Budget at a City tax rate of 60.20¢ (M & O Tax Rate of 33.85¢ and Debt Tax Rate of 26.35¢). Since Fiscal Year 2004, the tax rate has been reduced by 9.8¢.

The attached budget highlights and assumptions are presented in two sections. The first section is an executive summary of the General Fund overall. The second section includes major budgetary assumptions made on revenues and expenditures for Fiscal Year 2017.

Section I – General Fund Executive Summary:

Fiscal Year 2016 - Recap:

- ***Fiscal Year 2016 Ending Undesignated Fund Balance*** - is projected at $14,445,411 compared to the original Fiscal Year 2016 fund balance of $13,102,902. By comparing the ending projected fund balance to the original fund balance, General Fund fund balance increased by $1,342,509, which resulted from the following items:

• FY '15 ending fund balance came in 3% higher than projected	$ 494,857
• FY '16 projected revenues are expected to come in 3.6% under budget	(1,761,046)
• FY '16 projected expenditures are expected to come 5% under budget	2,608,698
Total Fund Balance Increase:	$1,342,509

- ***Fiscal Year 2016 Budget Amendments*** - Fiscal Year 2016 Budget was amended for the following reason:

1. FY '15 Carry Over Encumbrances	$1,013,751
Total Budget Amendments	$1,013,751

Fiscal Year 2017 Assumptions:

- ***Taxable Appraised Values*** – the total taxable appraised values being used for this proposed budget consist of $4,231,415,034 in "*certified*" appraised values and $46,253,586 in taxable appraised values under protest/review. Included in the certified taxable appraised values is $625,581,178 in frozen appraised values, which generates approximately $2.8 million *(97% collection rate)* in ad valorem tax revenues *(estimated net taxable frozen appraised values of $508,486,079).*

  Fiscal Year 2017 net taxable appraised value is $3,652,087,442. The decrease in net taxable appraised values is $46,542,243, which represents a 1.3% decrease compared to last year's net taxable appraised values of $3,698,629,685. The decrease in net taxable appraised values consists of approximately $74,263,421 in new improvement values, $21,490 in annexed properties, and a decrease of $120,827,154 in re-appraised property.

  Fiscal Year 2017 increase in frozen appraised values is $25,133,985, which represents a 4.2% increase over last year's frozen appraised values of $600,447,193. Note: the estimated accumulated loss in ad valorem tax revenue, due to the passage of the 2005 frozen tax revenue referendum, is $1.2M.

  Fiscal Year 2017 net taxable appraised value *(adjusted for net taxable frozen appraised values)* is $4,160,573,521. This represents a decrease of approximately $18,248,849 or 0.44% compared to last year's net taxable appraised value *(adjusted for net taxable frozen appraised values)* of $4,178,822,370.

- ***Tax Rate*** - Management's budget proposal assumes a property tax rate of 60.20¢. The proposed tax rate is allocated at 33.85¢ for General Fund maintenance and operating (M & O) costs and 26.35¢ for debt service (bond) payment. The State's mandated effective tax rate form produces an effective tax rate for Fiscal Year 2016-2017 of 58.92¢. *Note: the proposed tax rate exceeds the effective tax rate by 1.28¢, due to the $7.2 million bond issue for the Woodway/Bridle Ridge/Saddlebrook Subdivision Street Improvement Project.*

Section I – General Fund Executive Summary - continued:

- ***Ad Valorem Tax Revenue*** – Assuming a 97% collection rate, 1.3% decrease in net taxable appraised values, 4.2% increase in frozen taxable appraised values, and a M & O tax rate of 33.85¢, General Fund ad valorem tax revenue assumes an increase of approximately $434,438 which represents a 3% increase over prior year budgeted amount.

  The State Truth-in-Taxation laws guide calculations of the maintenance and operations (M&O) and debt service tax rates. In calculating the debt service tax rate, per the Truth-in-Taxation forms, the frozen property tax values are excluded; as a result, the debt service tax rate is calculated by using only the properties that are not exempt for 65 and over/disabled. In light of this, the revenue generated from the frozen property values will be applied towards the General Fund maintenance and operations.

- ***Sales Tax Rebate Revenue*** – Sales tax revenue collection trend is coming in lower than the Fiscal Year 2016 original budget amount by approximately 4.8% or $651,000 after nine months of collections. The Fiscal Year 2016 sales tax revenue budget is expected to come in approximately $1.6 million under budget, compared to the original budgeted amount of $18,049,000.

  Due to the local, state and national economy trend and not anticipating any "major" retail growth in the near future, the Fiscal Year 2017 General Fund Budget assumes 1.3 percent decrease in sales tax revenue growth, compared to the projected Fiscal Year 2016 Budget of $16,410,000.

	FY '15 Actual Collections	***FY '16 Original Budget***	***FY '16 Projected Budget***	***FY '17 Proposed Budget***
Sales Tax Rebate Revenue	$17,937,136	$18,049,000	$16,410,000	$16,200,000

- ***Minimum Fund Balance*** - Sales tax rebates and the property tax base have increased over past years; however, the City is more dependent upon sales tax rebates than property tax base. Sales tax rebate revenue can be volatile in any given year. Because of this, the General Fund's minimum fund balance level becomes an important issue.

  In prior years, Council set a policy of maintaining the General Fund fund balance reserve at 15% of budgeted expenditures; however, in Fiscal Year 2009, the minimum fund balance reserve was increased to 18.5% of budgeted expenditures. In Fiscal Year 2011 and 2012, the minimum fund balance reserve was set at 20% of budgeted expenditures; and, in Fiscal Year 2013, the minimum fund balance reserve was set at 22.5%. For Fiscal Year 2014, the minimum fund balance reserve was set at 23.5%; and, for Fiscal Year 2015 and 2016, the minimum fund balance reserve was increased to 25%, in order to create an adequate reserve to address future economic uncertainties.

  The Fiscal Year 2017 Budget is proposing to set the General Fund minimum fund balance reserve at 25% of budgeted expenditures. The minimum fund balance (25% of $49,219,116 budgeted expenditures) is projected to be $12,304,779, which represents approximately 3 months of fund balance reserve. The estimated ending fund balance for Fiscal Year 2017 is $12,503,450, which is approximately $198,671 over the minimum reserve fund balance. These funds will be reserved in order to address future contingencies, fund the City's capital improvement program, economic development programs, or expend as Council determines.

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Section I – General Fund Executive Summary - continued:

Fiscal Year 2017 Assumptions:

- ***One-time Expenditures & Revenues*** - Included in the proposed Fiscal Year 2017 budget is $1,946,406 of "one-time" expenditures and $0 "one-time" revenue. The definition of "one-time" expenditures/revenue by City staff is an expenditure/revenue not expected to reoccur within five or more years. The following "one-time" expenditures have been included in this proposed budget:

"One-time" Expenditures:

1.	Police Department – Building Improvements	$ 25,583
2.	Police Department – Office Equipment	2,000
3.	Police Department – Building Feasibility Study	35,000
4.	Fire Department – Building Improvements	8,850
5.	Fire Department – Bay Heaters	2,500
6.	Fire Department – Radio Equipment	21,000
7.	Fire Department – Various Medical Equipment	53,075
8.	Fire Department – Tower Inspection	11,000
9.	Fire Department – Various Machinery & Equipment	76,405
10.	Public Information Department – Building Improvements	1,500
11.	Engineering Department – Survey Equipment	1,500
12.	Street Department – Building Improvements	875
13.	Street Department – Backhoe	160,000
14.	Street Department – Tanglewood Level-up Project (CIP)	19,537
15.	Street Department – Twin 90" Drainage Improvement Project (CIP)	166,370
16.	Street Department – Ben Jordan Drainage Project	50,000
17.	Street Department – Residential Reconstruction Street Program (CIP)	409,916
18.	Street Department – Walk Behind Concrete Saw	16,500
19.	Traffic Control Department – Trackloader w/Auger	24,500
20.	Traffic Control Department – Wireless Beacon Control Units for School Flashers	23,000
21.	Traffic Control Department – Replacing 3 Signal Boxes	25,900
22.	Traffic Control Department – Building Improvements	875
23.	Building Services Department – A/C Replacement	27,500
24.	Parks Department – Various Other Structure Improvements	50,000
25.	Parks Department – Various Machinery & Equipment	180,000
26.	Parks Department – Replacing 1 Trailer	5,000
27.	Library Department – A/C Replacement	26,600
28.	Non-Departmental – Transfer to Construction Fund (YMCA/City Pool Project)	521,420
	Total One-Time Expenditures:	$1,946,406

In considering the "one-time expenditures, the General Fund Budget would be reflected as follows:

	Proposed Fiscal Year 2017 Budget	***Adjusted for Non-recurring items***	***Fiscal Year 2017 Proposed Balanced Budget***
Expenditures:	$49,219,116	$1,946,406	$47,272,710
Revenues:	$47,277,155	$ -	$47,277,155
Difference (Recurring Revenues > Recurring Expenditures):			**$ 4,445**

CITY OF VICTORIA, TEXAS
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Section II - General Fund Revenue Assumptions for Fiscal Year '17: the total net decrease in revenue for Fiscal Year 2017 Proposed Budget compared to Fiscal Year 2016 Original Budget is approximately $1,379,868.

General Fund Revenues:	*FY 2017*		*FY 2016*		*Increase/(Decrease)*
Sales Tax Rebates	$16,200,000	34.27%	$18,049,000	37.09%	($1,849,000)
Ad Valorem Taxes	15,215,292	32.18%	14,780,854	30.38%	434,438
Franchise Taxes	5,498,628	11.63%	5,584,000	11.48%	(85,372)
Other Financing Sources	3,576,228	7.56%	3,477,928	7.15%	98,300
Intergovernmental Fees	2,055,000	4.35%	2,104,000	4.32%	(49,000)
Charges for Services Fees	2,150,100	4.55%	2,143,600	4.41%	6,500
Fines and Forfeitures Fees	1,308,040	2.77%	1,326,500	2.72%	(18,460)
Licenses and Permits Fees	936,815	1.98%	918,975	1.89%	17,840
Miscellaneous	337,052	0.71%	272,166	0.56%	64,886
Total:	**$47,277,155**		**$48,657,023**		**($1,379,868)**

The tables below list the General Fund revenue sources, revenue increase and (decrease), and revenue highlights/assumptions:

Revenue Source	*Revenue Increase / (Decrease) From Original FY '16 Budget*	*Major Highlights/Assumptions Of Revenues*
1. Sales Tax Rebates	($1,849,000)	Current sales tax revenue collection trend is lower than the FY'16 original budget by approximately 4.8%. In light of the current local economy, FY'17 assumes a 1.3% lower from the FY'16 projected sales tax revenue collections.
2. Ad Valorem Tax	$ 434,438	Net taxable appraised values came in 1.3% lower than last year's. A 97% collection rate is assumed; and, the M&O tax rate for FY'17 is 33.85¢ (1.20¢ higher than last year's M&O tax rate). Note: the City's overall tax rate is proposed at 60.20¢ / $100 property valuation, 1.28¢ higher than last year's tax rate.
3. Franchise Tax	($ 85,372)	The net variance is due to adjusting revenue accounts to current collection trends; assumed increase in customer base/tonnage and fees; and, assumed an increase in Centerpoint franchise tax from a 2% fee to 4%.
4. Other Financing Sources	$ 98,300	The variance is mainly due to an increase in revenue transfer from the Water/Wastewater Fund and increase in salvage sales revenue account (auction of old vehicles/equipment).

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The tables below list the General Fund revenue sources, revenue increase and (decrease), and revenue highlights/assumptions - continued:

Revenue Source	***Revenue Increase / (Decrease) From Original FY '16 Budget***	***Major Highlights/Assumptions Of Revenues***
5. Intergovernmental Fees	($ 49,000)	This variance is mainly due to a reduction in Youth and Adult concession-stand contract lease payment.
6. Charges for Services	$ 6,500	This variance is mainly due to an increase in escort fee revenue account and other minor revenue accounts, based on prior and current collection trends.
7. Fines and Forfeitures	($ 18,460)	Based on current collection trends, Municipal Court revenue accounts were adjusted.
8. Licenses and Permits	$ 17,840	This variance is mainly the net result of liquor licenses revenue account being increased, based on current collection trends.
9. Miscellaneous Revenue	$ 64,886	Due to prior and current collection trends, miscellaneous revenue account was increased.
Total:	**($1,379,868)**	

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Section II - General Fund Expenditures – the General Fund expenditures for the Fiscal Year 2017 Proposed Budget are $2,761,944 lower than the Fiscal Year 2016 Original Budget. The table below lists the increase and decrease in expenditures for each General Fund department.

General Fund Department	*FY 2017*		*FY 2016*		**Increase/(Decrease)**
City Manager	$ 611,450	23.54%	$ 628,612	22.96%	($ 17,162)
Finance	610,197	23.50%	604,030	22.06%	6,167
Legal	462,216	17.80%	502,053	18.34%	(39,837)
Human Resources	437,832	16.86%	479,051	17.50%	(41,219)
City Secretary	207,530	7.99%	249,183	9.10%	(41,653)
Public Information Office	267,795	10.31%	274,734	10.04%	(6,939)
General Administration	**$ 2,597,020**	**5.28%**	**$ 2,737,663**	**5.27%**	**($ 140,643)**
Police	$14,046,446	51.55%	$14,255,523	52.03%	($ 209,077)
Fire	12,833,223	47.10%	12,784,547	46.66%	48,676
Municipal Court	366,390	1.35%	359,715	1.31%	6,675
Public Safety	**$27,246,059**	**55.36%**	**$27,399,785**	**52.71%**	**($ 153,726)**
Development Administration	$ 193,887	1.68%	$ 195,351	1.62%	($ 1,464)
Planning Services	489,475	4.23%	494,945	4.11%	(5,470)
Development Center	800,397	6.92%	842,072	7.00%	(41,675)
Code Enforcement	449,957	3.89%	440,696	3.66%	9,261
Geographic Information Sys.	293,067	2.54%	423,189	3.52%	(130,122)
Engineering	769,570	6.66%	817,823	6.80%	(48,253)
Street	6,501,232	56.25%	6,340,702	52.71%	160,530
Traffic Control	2,060,473	17.83%	2,475,737	20.58%	(415,264)
Development	**$11,558,058**	**23.48%**	**$12,030,515**	**23.14%**	**($ 472,457)**
Building Services	$ 468,628	68.89%	$ 490,893	69.75%	($ 22,265)
Custodial	211,622	31.11%	212,855	30.25%	(1,233)
Building Services	**$ 680,250**	**1.38%**	**$ 703,748**	**1.35%**	**($ 23,498)**
Parks and Recreation	$ 3,315,741	59.55%	$ 5,203,271	69.68%	($1,887,530)
Library	2,252,344	40.45%	2,263,596	30.32%	(11,252)
Recreation	**$ 5,568,085**	**11.31%**	**$ 7,466,867**	**14.37%**	**($1,898,782)**
Non-Departmental	$ 1,569,644	100.00%	$ 1,642,482	100.00%	($ 72,838)
Non-Departmental	**$ 1,569,644**	**3.19%**	**$ 1,642,482**	**3.16%**	**($ 72,838)**
Total Expenditures	**$49,219,116**	**100.00%**	**$51,981,060**	**100.00%**	**($2,761,944)** (1)

(1) The decrease in expenditures is mainly due to a decrease in one-time expenditures of $1,614,177 and a decrease in recurring expenditures of $1,147,767.

	FY 2017	***FY 2016***	***Difference***
Total General Fund Expenditures:	$49,219,116	$51,981,060	($2,761,944)
Total General Fund One-time Expenditures:	(1,946,406)	(3,560,583)	1,614,177
Total General Fund Reoccurring Expenditures:	**$47,272,710**	**$48,420,477**	**($1,147,767)**

CITY OF VICTORIA, TEXAS
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BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
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Section II - General Fund Expenditures – the General Fund expenditures for the Fiscal Year 2017 Proposed Budget are $2,761,944 lower than the Fiscal Year 2016 Original Budget. The table below lists the General Fund increase and decrease by "Current-Recurring Services", "New-Recurring Services", and "One-time Expenditures".

General Fund Expenditures	*FY 2017*		*FY 2016*		*Increase/(Decrease)*
Current Recurring Services					
General Administration	$ 2,595,520	5.49%	$ 2,712,663	5.60%	($ 117,143)
Public Safety	27,010,646	57.14%	27,167,912	56.11%	(157,266)
Development	10,659,085	22.55%	11,342,065	23.43%	(682,980)
Building Services	652,750	1.38%	643,748	1.33%	9,002
Recreation	5,306,485	11.22%	5,473,027	11.30%	(166,542)
Non-Departmental	1,048,224	2.22%	1,081,062	2.23%	(32,838)
Current Recurring Services	**$47,272,710**	**96.05%**	**$48,420,477**	**93.15%**	**($1,147,767)**
New Recurring Services	$ -	0.00%	$ -	0.00%	$ -
New Recurring Services	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ -**
One-time Expenditures					
General Administration	$ 1,500	0.08%	$ 25,000	0.70%	($ 23,500)
Public Safety	235,413	12.09%	231,873	6.51%	3,540
Development	898,973	46.19%	688,450	19.33%	210,523
Building Services	27,500	1.41%	60,000	1.69%	(32,500)
Recreation	261,600	13.44%	1,993,840	56.00%	(1,732,240)
Non-Departmental	521,420	26.79%	561,420	15.77%	(40,000)
One-Time Expenditures	**$ 1,946,406**	**3.95%**	**$ 3,560,583**	**6.85%**	**($1,614,177)**
Total General Fund Expenditures	**$49,219,116**	**100.00%**	**$51,981,060**	**100.00%**	**($2,761,944)**

Section II – General Fund Expenditures - continued:

Fiscal Year 2017 Assumptions:

- ***Health and Dental Insurance Premiums*** – Management is not proposing any premium increase for the health or dental plan, however management is proposing plan design changes for the Medical Health plan, to include increases to co-pays, annual deductibles and coinsurance levels. There are no plan design changes to the Dental plan.

  The City's Health Plan for Fiscal Year 2017 provides two medical plans for employees/retiree (under 65) to choose from, with different medical cost allocations between employee/retiree (under 65) and City. One medical plan is more traditional with co-pays and the other offers a high deductible with a health savings account *(health savings account is a tax-advantage medical savings account).*

  Depending on the health plan design selected for the employee/retiree *(under 65)* only plans, health insurance premium cost to the participant will vary from $97.97/month to $398.00/month.

  For Fiscal Year 2016, health and dental premiums were increased ranging from $0.00/month to $25.15/month.

- ***FY '17 Pay Program*** – Personnel-related expenditures are our largest category of expenses and, as such, can have the most significant impact when aligning our expenditures with our available revenue. Unfortunately, due to the "sluggish" economy, management is not proposing any pay program for Fiscal Year 2017. Fiscal Year 2016 pay program consisted of a 3% across-the-board (ATB) pay program for all employees who are not classified in the Police and Fire Step Pay Program. Additionally, pay ranges for certified police and fire personnel were adjusted to compensate for market movement – employees who fell below the new minimum salary for their appropriate pay range received an adjustment to the minimum.

- ***FY '17 Personnel Staffing & Payroll Cost Effect*** – Fiscal Year 2017 total staffing in the General Fund was decreased by one compared to the Fiscal Year 2016 staffing level. The decrease is due to the reorganization between the Parks Department and Community Center.

  The Fiscal Year 2017 General Fund Budget reflects a net increase in payroll cost of $115,233 compared to Fiscal Year 2016 General Fund Budget. The increase in payroll cost is due to the following items:

1.	Increase in Workers' Compensation Internal Services Charges	$135,660
2.	Increase due to reduction in CDBG Fund payroll subsidies	48,017
3.	Reduction due to reorganization of Recreation Coord to Event Coord	(51,796)
4.	Net – budgetary personnel cost adjustment from various departments	(16,648)
	Total General Fund Payroll Cost Increase:	**$115,233**

- ***FY '17 Internal Service Charges*** - the Proposed Fiscal Year 2016-17 Budget includes various increases/ (decreases) from different Internal Service Funds' charges. Internal Service Funds are used to account for the financial goods and services provided to the General Fund by other City Funds. These increases/(decreases) in internal service charges *(excluding Health Fund and Workers' Compensation Fund i.e. payroll related)* are as follows:

Internal Service Fund	*Fiscal Year 2017*	*Fiscal Year 2016*	*Increase/(Decrease)*
a. Purchasing Fund	$ 67,407	$ 67,407	$ -
b. Vehicle Equipment Services Fund – Services	1,132,866	1,132,866	-
c. Vehicle Equipment Services Fund - Vehicles	510,600	1,099,250	(588,650) (1)
d. Communications Fund	255,475	303,025	(47,550)
e. Print Shop Fund	100,526	100,526	-
f. Information Technology Fund	908,331	908,331	-
g. Safety Management Fund	67,376	67,376	-
Total:	**$3,042,581**	**$3,678,781**	**($636,200)**

(1) – Decrease is mainly due to FY 2016 one-time expenditures, i.e. Backhoe/Loader; Pothole Patch Truck; Air Compressor; Bucket Truck; and Trailer Mounted Attenuator.

Section II – General Fund Expenditures - continued:

Fiscal Year 2017 Assumptions:

- ***FY '17 700 Main Center Rent*** - the Proposed Fiscal Year 2016-17 Budget includes 700 Main Center rental charges for various departments. The 700 Main Center rental charges are used to fund operational and capital cost of the 700 Main Center Fund. The 700 Main Center rental charges for General Fund departments are as follows:

General Fund Department	*Fiscal Year 2017*	*Fiscal Year 2016*	*Increase/(Decrease)*
a. Public Information Department	$ 2,586	$ 2,586	$ -
b. Development Center Department	11,143	11,143	-
c. Code Enforcement Department	2,534	2,534	-
d. Planning Department	12,364	12,364	-
e. Engineering Department	11,618	11,618	-
f. Human Resources Department	4,405	4,405	-
g. Finance Department	2,349	2,349	-
Total:	**$46,999**	**$46,999**	**$ -**

- ***FY '17 Fuel Expenditures*** - the General Fund Proposed Fiscal Year 2017 Budget includes fuel expenditures for various departments of $505,503 compared to the Fiscal Year 2016 Budget of $607,083. The net effect is a decrease of $101,580, due to fuel prices. The proposed budgeted fuel expenditures for various departments are as follows:

General Fund Department	*Fiscal Year 2017 Budgeted Fuel*	*Fiscal Year 2016 Budgeted Fuel*	*Increase/(Decrease)*
a. Building Maintenance Department	$ 2,536	$ 3,046	($ 510)
b. Custodial Services Department	771	926	(155)
c. Police Department	211,864	254,437	(42,573)
d. Fire Department	123,054	147,781	(24,727)
e. Development Department	4,410	5,296	(886)
f. Code Enforcement Department	3,027	3,635	(608)
g. Parks & Recreation Department	48,455	58,192	(9,737)
h. Library Department	591	710	(119)
i. Traffic Control Department	15,529	18,650	(3,121)
j. Engineering Department	8,071	9,693	(1,622)
k. Street Department	87,195	104,717	(17,522)
Total:	**$505,503**	**$607,083**	**($101,580)**

- ***FY '17 Light & Power / Heating Expenditures*** – the General Fund Proposed Fiscal Year 2017 Budget includes light & power/heating expenditures for various departments of $1,553,000 compared to the Fiscal Year 2016 Budget of $1,497,500. The net effect is an increase of $55,500. The City of Victoria is a member of the Texas Coalition of Affordable Power (TCAP). Since its inception, TCAP's main objective has been to collectively address electric purchasing issues for its political subdivision's members in the deregulation market. The proposed budgeted light & power expenditures for various departments are as follows:

General Fund Department	*Fiscal Year 2017 Budgeted*	*Fiscal Year 2016 Budgeted*	*Increase / (Decrease)*
a. Building Maintenance Department	$ 73,000	$ 67,000	$ 6,000
b. Police Department	71,000	71,000	-
c. Fire Department	110,000	110,000	-
d. Parks & Recreation Department	230,000	223,500	6,500
e. Library Department	78,000	80,000	(2,000)
f. Traffic Control Department	980,000	935,000	45,000
g. Street Department	11,000	11,000	-
Total:	**$1,553,000**	**$1,497,500**	**$55,500**

Section II – General Fund Expenditures - continued:

Fiscal Year 2017 Assumptions:

- ***FY '17 Insurance Premiums Expenditures*** – the General Fund Proposed Fiscal Year 2017 Budget includes insurance premium expenditures of $238,645 compared to Fiscal Year 2016 Budget of $202,417, an increase of $36,228. The proposed insurance premiums budgeted for Fiscal Year 2017 are as follows:

General Fund Insurance	*Fiscal Year 2017 Budgeted*	*Fiscal Year 2016 Budgeted*	*Increase / (Decrease)*
a. General Liability Insurance	$ 19,949	$ 17,561	$ 2,388
b. Police/Professional Insurance	48,000	38,000	10,000
c. Public Officials Insurance	34,482	29,637	4,845
d. Comprehensive Property Insurance	124,280	105,562	18,718
e. Crime Coverage Insurance	3,896	3,896	-
f. Contractor Equipment Insurance	8,038	7,761	277
Total:	**$238,645**	**$202,417**	**$36,228**

- ***FY '17 Educational Development & Subscriptions/Memberships Expenditures*** – management is proposing a net decrease of $18,898 in educational development and subscriptions/memberships expense for Fiscal Year 2017. The proposed Fiscal Year 2017 educational development and subscriptions/memberships budgets for various departments are as follows:

General Fund Department	*Fiscal Year 2017 Ed Dev & Subs/Mem Budgeted*	*Fiscal Year 2016 Ed Dev & Subs/Mem Budgeted*	*Increase/ (Decrease)*
a. City Manager	$ 18,010	$ 29,010	($11,000)
b. Finance	10,930	11,930	(1,000)
c. Legal	25,350	26,600	(1,250)
d. Municipal Court	4,836	5,386	(550)
e. Human Resources	7,857	8,714	(857)
f. Public Information	6,620	7,045	(425)
g. City Secretary	6,850	6,980	(130)
h. Building Services	2,730	2,800	(70)
i. Police	178,946	160,560	18,386
j. Fire	114,320	121,350	(7,030)
k. Development Center	20,433	21,046	(613)
l. Code Enforcement	6,680	7,430	(750)
m. Development Services	6,763	9,153	(2,390)
n. GIS	9,470	10,470	(1,000)
o. Parks	26,030	33,849	(7,819)
p. Library (internal usage)	10,730	11,100	(370)
q. Library (citizens usage)	98,000	99,000	(1,000)
r. Planning	9,342	9,617	(275)
s. Traffic	3,210	3,480	(270)
t. Engineering	6,924	7,916	(992)
u. Streets	5,832	5,225	607
v. Non-departmental	37,685	37,785	(100)
Total:	**$617,548**	**$636,446**	**($18,898)**

Section II – General Fund Expenditures - continued:

Fiscal Year 2017 Assumptions:

- ***FY '17 Contract Labor Expenditures*** – management is proposing a net decrease of $76,330 in contract labor expense for Fiscal Year 2017. The proposed Fiscal Year 2017 contract labor budgets for various departments are as follows:

General Fund Department	*Fiscal Year 2017 Contract Labor Budgeted*	*Fiscal Year 2016 Contract Labor Budgeted*	*Increase/ (Decrease)*
a. Street	$ 4,000	$ 5,000	($ 1,000)
b. Police	3,600	3,600	-
c. Code Enforcement	110,000	100,000	10,000
d. Parks	268,000	350,330	(82,330)
e. Planning	5,500	8,500	(3,000)
Total:	**$391,100**	**$467,430**	**($76,330)**

- ***FY '17 Transfer Expenditures*** – management is proposing a net increase of $3,224,587 in transfer expense for Fiscal Year 2017. The proposed Fiscal Year 2017 transfer budgets for various departments are as follows:

General Fund Department	*Fiscal Year 2017 Transfer Budgeted*	*Fiscal Year 2016 Transfer Budgeted*	*Increase/ (Decrease)*
a. Street Department – Construction Fund Transfer	$3,228,823 (1)	$ -	$3,228,823
b. Non-departmental – Construction Fund Transfer	521,420 (2)	521,420	-
c. Non-departmental – Special Revenue Fund Transfer	120,000 (3)	124,236	(4,236)
Total:	**$3,870,243**	**$645,656**	**$3,224,587**

(1) FY 2017 transfer of $3.2M consists of moving $2.6M of Street Dept. recurring street maintenance budget and $596K in one-time expenditure to fund the FY 2017 CIP Street Programs (Seal Coat Program; Residential Street Program; Tanglewood Project; and, Twin 90" Drainage Project).

(2) FY 2017 transfer of $521K is for the YMCA/City Pool Project (final transfer), i.e. one-time expense.

(3) FY 2017 transfer of $120K is for the OEM Grant Fund - Office of Emergency Management, recurring expense.

- ***FY '17 "Outside" Governmental and Not-for-Profit Agency Funding*** - the General Fund Proposed Fiscal Year 2017 Budget includes the following outside governmental and not-for-profit agency services/program funding:

Outside Agency	*Fiscal Year 2017 Budgeted*	*Fiscal Year 2016 Budgeted*	*Increase/(Decrease)*
a. South Texas Zoo	$ 125,000	$ 190,000	($65,000)
b. Victoria County – Jail Contract	200,000	214,000	(14,000)
c. Victoria County Tax Collector	22,380	22,380	-
d. Victoria County Appraisal District	335,000	345,230	(10,230)
e. Golden Crescent Transit System Program	209,000	209,000	-
f. Joint Emergency Operation	120,000	124,236	(4,236)
Total:	**$1,011,380**	**$1,104,846**	**($93,466)**

Section II – General Fund Expenditures - continued:

Fiscal Year 2017 Assumptions:

- ***FY '17 Professional Services*** – management is proposing a net decrease of $185,511 in professional services expense for Fiscal Year 2017. The proposed Fiscal Year 2017 professional services budgets for various departments are as follows:

General Fund Department	*Fiscal Year 2017 Professional Services Budgeted*	*Fiscal Year 2016 Professional Services Budgeted*	*Increase/ (Decrease)*
a. Finance	$ 50,000	$ 50,000	$ -
b. Legal	45,000	50,000	(5,000)
c. Municipal Court	22,000	30,000	(8,000)
d. Human Resources	59,810	93,746	(33,936) (1)
e. Public Information	15,000	20,000	(5,000)
f. City Secretary	7,250	54,750	(47,500) (2)
g. Police	283,060	262,060	21,000 (3)
h. Fire	83,539	58,539	25,000 (4)
i. Development Center	1,000	1,000	-
j. Code Enforcement	5,000	5,000	-
k. Development Services	1,200	1,200	-
l. GIS	10,000	124,500	(114,500) (5)
m. Parks	8,850	12,650	(3,800)
n. Library	18,825	19,600	(775)
o. Traffic	15,000	28,000	(13,000) (6)
p. Engineering	7,500	7,500	-
q. Streets	10,000	10,000	-
r. Non-departmental	8,100	8,100	-
Total:	**$651,134**	**$836,645**	**($185,511)**

(1) Due mainly to Fiscal Year 2016 one-time expenditure of $25,000 for a Salary Study.

(2) Due mainly to Fiscal Year 2016 Council Election.

(3) Due to Fiscal Year 2017 one-time expenditure of $35,000 for a Police Building Feasibility Study.

(4) Due mainly to a $10,000 increase in Medical Director expense; and, Fiscal Year 2017 one-time expenditure of $11,000 for Fire-Tower Inspection.

(5) Due to Fiscal Year 2016 one-time expenditure of $114,500 for the Geographic Information System Update Project.

(6) Due to Fiscal Year 2016 one-time expenditure of $8,000 for a warrant study.

Section II – General Fund Expenditures - continued:

Fiscal Year 2017 Assumptions:

- ***FY '17 Increase/(Decrease) in Public Service Programs*** – the General Fund Proposed Fiscal Year 2017 Budget includes the following increase / (decrease) in various public maintenance/service programs:

Public Service Program	*Fiscal Year 2017 Budgeted*	*Fiscal Year 2016 Budgeted*	*Increase/(Decrease)*
a. Street Seal Coating Program	$1,800,000	$2,019,000	($219,000) (1)
b. Residential Street Rehab Program	1,262,453	739,177	523,276 (2)
c. Street Point-Repair Program	300,000	300,000	-
d. Street Striping Program	-	250,000	(250,000) (3)
e. Street Sweeping Program	430,000	500,000	(70,000) (4)
f. Street Light Program	20,000	20,000	-
g. Drainage Improvement Program	216,370	-	216,370 (5)
h. Drainage Maintenance Program	65,000	210,000	(145,000) (6)
i. Drainage Mowing Program	312,000	312,000	-
j. Traffic Marker Program	150,000	151,000	(1,000)
k. Traffic Signal Program	257,400	264,600	(7,200)
l. Transit System Program	209,000	209,000	-
m. Weedy Lot Program	110,000	100,000	10,000
n. Demolition Program	-	50,000	(50,000) (7)
o. Code Enforcement Program	340,957	290,696	50,261 (8)
p. Mosquito Spraying Program	15,100	10,500	4,600
q. Victoria Television (VTV15) Program	68,528	74,538	(6,010)
r. Fireworks Program	15,000	15,000	-
s. YMCA/City Pool Program	521,420	521,420	-
t. Victoria South Texas Zoo Program	125,000	190,000	(65,000) (9)
Total:	**$6,218,228**	**$6,226,931**	**($ 8,703)**

(1) The total Fiscal Year 2017 Seal Coat Program budget is $2,067,000, which will be funded with $1.8M from General Fund and $267K from available Certificate of Obligation Bond proceeds.

(2) Increase is mainly due to Fiscal Year 2017 Residential Street Program one-time expenditure of $596K.

(3) Decrease is due to a reduction in Fiscal Year 2017 Sales Tax Revenue Budget.

(4) Decrease is due to a reduction in Fiscal Year 2017 Street Sweeping Disposal Budget.

(5) Increase is due to onetime expenses associated to the Ben Jordan Outfall Repair Project and Twin 90" Repair Project.

(6) Decrease is mainly due to funding the Fiscal Year 2017 Residential Street Program and sales tax revenue reduction.

(7) Decrease is due to a reduction in Fiscal Year 2017 Sales Tax Revenue Budget.

(8) Increase is mainly due to a reduction in Community Development Block Grant funding subsidy.

(9) Decrease is mainly due to Fiscal Year 2016 $40K one-time expenditure; and, a reduction in Fiscal Year 2017 Sales Tax Revenue Budget.

Section II – General Fund Expenditures - continued:

Fiscal Year 2017 Assumptions:

- ***FY '17 Capital Outlay Budget*** - the General Fund Proposed Fiscal Year 2017 Capital Budget totals $1,605,875. The budget is made up of $1,095,275 in capital expenditures such as light and heavy equipment, office equipment, computer equipment, computer software, building improvements; and, $510,600 in vehicle replacements *(classified as an internal service charge, i.e. assets are capitalized in the Vehicle & Equipment Services Fund).* The General Fund Proposed Fiscal Year 2017 capital expenditures and vehicle replacements budget decreased by a combined net $5,142,040; capital expenditures decreased by $4,553,390, mainly due to budgeting various FY 2017 Street and Drainage Programs as a transfer expense, i.e. transfer to Construction Fund; and, vehicle replacements decreased by $588,650, compared to last year's budget.

  Due to the City's favorable financial position, we are able to fund Fiscal Year 2017 capital expenditures without issuing debt. The proposed capital expenditures and vehicle replacements for Fiscal Year 2017 are as follows:

Department	***Description of Capital Expenditures & Vehicle Replacements***	***Amount***
City Manager	Replacing 2 iPads	$ 1,400
	Sub-total:	**$ 1,400**
Finance	Replacing 4 desktop computers	$ 4,400
	Replacing 1 laptop computer	1,544
	Replacing 2 dual-monitors	650
	Sub-total:	**$ 6,594**
Human Resources	Replacing 1 desktop computer	$ 1,100
	Sub-total:	**$ 1,100**
Public Information Office	Replacing front office flooring	$ 1,500
	Sub-total:	**$ 1,500**
Police	Replacing 4 laptop computers	$ 6,176
	Adding 2 desktop computers	3,304
	Replacing hard drives	1,500
	Replacing 21 desktop computers	23,100
	Adding 1 forensic tool kit	2,238
	Implementing OSSI accident interface	9,540
	Installing a security wall with mag-lock	4,870
	Installing acoustic tiles for interview rooms	3,242
	Installing various security enhancements	15,000
	Replacing hallway flooring with vinyl	2,471
	Replacing 2 scanners	2,600
	Adding 1 scanner	1,300
	Adding 6 modular shelving units	960
	Adding 40 storage bins for shelving units	1,040
	Adding 1 K9 ballistic vest	999
	Replacing 1 Colt carbine 16"BBL 5.56mm	1,640
	Adding 1 Cisco Unified IP Conference Phone	943
	Replacing Protech Shift Body Armor	8,062
	Adding 3 Colt rifles	7,671
	Adding Def-Tech Premium Wallbanger System	3,740
	Replacing 2 Def-Tech Tactical 40mm 4 shot launcher	3,171
	Replacing 2 Atlantic Signals ACH single comm. headset	3,000
	Replacing 3 police patrol vehicles	117,000
	Replacing 3 Investigation vehicles	80,400
	Sub-total:	**$ 303,967**

Section II – General Fund Expenditures - continued:

Fiscal Year 2017 Assumptions:

- ***FY '17 Capital Outlay Budget – continued***:

Department	*Description of Capital Expenditures & Vehicle Replacements*	*Amount*
Fire	Replacing 1 desktop computer	$ 1,100
	Adding 2 desktop computers w/monitors	3,250
	Adding 2 40 Watt 70 Amp PA for Station 2 and 5	1,000
	Replacing Cisco Router	5,500
	Replacing 10 mobile data terminals (MDT's)	40,000
	Adding 2 mobile data terminals (MDT's) for Fire Marshal's Office	7,482
	Adding 5 Net Motion licenses	2,252
	Adding 51 enhancement remote speaker microphones	21,000
	Replacing 1 ¾ ton vehicle w/F250 Crew Cab 4x4 towing package	57,000
	Adding 1 spare ambulance generator	4,500
	Upgrade air compressor	4,800
	Replacing 1 thermal camera	6,900
	Replacing 1 ice machine	2,800
	Adding 5 units of Gated Wye	4,465
	Replacing 1 5" Storz Intake Valve	1,450
	Adding 1 Blitz Portable Monitor	1,570
	Replacing 4 gas monitors w/accessories	9,500
	Purchasing a Tempest PPV	1,620
	Replacing 1 wall oven at Station 1	1,300
	Replacing full set of rescue tools	40,000
	Purchasing bed sliders for Fire Marshal's trucks	2,000
	Replacing rain gutters at Station 3	3,550
	Replacing Station 4 flooring	4,100
	Painting the exterior metal bracing at Station 4	1,200
	Replacing 11 AED units	33,000
	Replacing 1 RAD57 CO monitor	5,175
	Adding 1 deluxe Lifeform Auscultation Training Station	4,100
	Replacing 8 King Video Scope units	10,800
	Replacing 1 bay heater	2,500
	Sub-total:	**$ 283,914**
Planning	Replacing 1 iPad	$ 700
	Sub-total:	**$ 700**
GIS	Replacing 1 iPad	$ 700
	Sub-total:	**$ 700**
Engineering	Replacing 3 desktop computers	$ 3,300
	Replacing 1 Survey Level Topcon ATB-2	1,500
	Sub-total:	**$ 4,800**
Streets	Ben Jordan Outfall Repair Project	$ 50,000
	Replacing 1 desktop computer	1,100
	Adding mag-locks for exterior doors	875
	Replacing 1 walk-behind concrete saw	16,500
	Replacing 1 vibratory plate compactor	3,000
	Replacing 2 ¾ ton pickups w/F250 Crew Cab pickups	62,200
	Replacing 1 wheel loader/backhoe	160,000
	Sub-total:	**$ 293,675**

Section II – General Fund Expenditures - continued:

Fiscal Year 2017 Assumptions:

- ***FY '17 Capital Outlay Budget – continued:***

Department	*Description of Capital Expenditures & Vehicle Replacements*	*Amount*
Traffic	Adding mag-locks for exterior doors	$ 875
	Adding 1 walk-behind mini track loader w/auger	24,500
	Sub-total:	**$ 25,375**
Building Services	Replacing City Hall chiller compressors	$ 12,000
	Replacing City Hall pneumatic controls compressors	9,500
	Replacing City Hall HVAC valves	6,000
	Sub-total:	**$ 27,500**
Parks and Recreation	Adding 2 Toro Tri Decks	$ 112,000
	Replacing 5 Z mowers	82,500
	Adding 1 Toro Ball Field Mower	52,000
	Replacing 1 JD Gators	16,000
	Replacing picnic tables	15,000
	Replacing trash cans	2,000
	Replacing benches	3,000
	Replacing BBQ pits	3,000
	Replacing control post	20,000
	Adding Christmas lights and post décor	10,500
	Replacing infield dirt	8,000
	Replacing top dress sand	15,000
	New building furniture and equipment	30,000
	Replacing 1 16' trailer w/5' drop gate	5,000
	Sub-total:	**$ 374,000**
Library	Replacing 1 twenty-ton A/C unit	$ 26,600
	Replacing 1 printer w/ 3D printer	1,750
	Replacing 24 desktop computers	26,400
	Replacing 2 laptop computers	3,700
	Books	222,200
	Sub-total:	**$ 280,650**
	Total Capital Outlay Budget:	**$1,605,875**

Section II – General Fund Expenditures - continued:

Fiscal Year 2017 Assumptions:

- ***FY '17 Street / Drainage Programs –*** The General Fund Fiscal Year 2017 Street Programs total $4,028,823, which consists of street seal coating, residential street rehab, streetlights, street sweeping, street striping, and street point-repair programs for $3,812,453; and drainage programs for $216,370.

  The recurring average annual combined budget for street seal coating and residential street rehab program is $2.9 million. Any amount over $2.9 million will be considered a one-time expenditure. For Fiscal Year 2017, the combined budget for street seal coating and residential street rehab program is $3,062,453.

  The street/drainage programs for Fiscal Year 2017 and 2016 are as follows:

Project	*Fiscal Year 2017 Budgeted*	*Fiscal Year 2016 Budgeted*	*Increase/(Decrease)*
a. Street Seal Coating Program	$1,800,000	$2,019,000	($219,000) (1)
b. Residential Street Rehab Program	1,262,453	739,177	523,276 (2)
c. Street Lights Program	20,000	20,000	-
d. Street Sweeping Program	430,000	500,000	(70,000) (3)
e. Street Striping Program	-	250,000	(250,000) (4)
f. Street Point-Repair Program	300,000	300,000	-
g. Drainage Program	216,370	-	216,370 (5)
Total:	**$4,028,823**	**$3,828,177**	**$200,646**

(1) The Fiscal Year 2017 Seal Coat Program budget is $2,067,000, which will be funded with $1.8M from the General Fund and $267K from available Certificate of Obligation Bond proceeds.

(2) Increase is mainly due to one-time expenditures of $596K for the 2017 Residential Street Program.

(3) Decrease is due to a reduction in the Street Sweeping Disposal Budget.

(4) Decrease is due to a reduction in the Fiscal Year 2017 Sales Tax Revenue Budget.

(5) Increase is due to one-time expenditures of $50,000 for Ben Jordan Outfall Project and $166,370 for Twin 90" Drainage Project.

A brief history of the General Fund's Street/Drainage Program is as follows:

	FY '12	*FY '13*	*FY '14*	*FY '15*	*FY '16*	*FY '17*
a. Rehab Program	$2,600,000	$1,735,000	$ 850,000	$1,840,463	$ 739,177	$1,262,453
b. Seal Coat Program	-	-	1,150,000	1,990,000	2,019,000	1,800,000
c. Street Lights Program	20,000	20,000	20,000	20,000	20,000	20,000
d. Street Sweeping Program	144,000	144,000	144,000	320,000	500,000	430,000
e. Street Striping Program	-	-	-	250,000	250,000	-
f. Drainage Program	-	674,114	-	-	-	216,370
g. Street Point-Repair Program	300,000	300,000	300,000	300,000	300,000	300,000
Total:	**$3,064,000**	**$2,873,114**	**$2,464,000**	**$4,720,463**	**$3,828,177**	**$4,028,823**

(Note: other street projects can be found in the Capital Construction Funds or Capital Improvement Program Section).

CITY OF VICTORIA, TEXAS
GENERAL FUND
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

Fiscal Year 2014-2015 Actual: Actual audited revenues and expenditures for the most recently completed fiscal year.

Fiscal Year 2015-2016 Original Budget: Amounts originally adopted by City Council.

Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016, these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

Note: Expenses for each cost center are presented first in summary format, and immediately following, in line item detail format.

CITY OF VICTORIA, TEXAS
GENERAL FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ 16,426,939	$ 16,921,796	$ 16,921,796	$ 14,445,411
Reserved for Encumbrances	-	1,013,751	1,013,751	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ 16,426,939**	**$ 17,935,548**	**$ 17,935,548**	**$ 14,445,411**
REVENUES				
Taxes and Franchise Fees	$ 38,413,854	$ 38,413,854	$ 36,447,454	$ 36,913,920
Licenses and Permits	918,975	918,975	939,615	936,815
Intergovernmental	2,104,000	2,104,000	2,062,267	2,055,000
Charges for Services	2,143,600	2,143,600	2,133,103	2,150,100
Fines and Forfeitures	1,326,500	1,326,500	1,293,500	1,308,040
Miscellaneous	272,166	272,166	387,110	337,052
Other Financing Sources	3,477,928	3,477,928	3,632,928	3,576,228
Total Revenues	**$ 48,657,023**	**$ 48,657,023**	**$ 46,895,977**	**$ 47,277,155**
TOTAL FUNDS AVAILABLE	**$ 65,083,962**	**$ 66,592,571**	**$ 64,831,525**	**$ 61,722,566**
EXPENDITURES				
General Administration	$ 2,737,663	$ 2,759,918	$ 2,640,806	$ 2,597,020
Public Safety	27,399,785	27,633,380	27,322,479	27,246,059
Development	12,030,515	12,713,281	10,827,837	11,558,058
Building Services	703,748	703,748	697,120	680,250
Recreation	7,466,867	7,542,003	7,295,861	5,568,085
Non-Departmental Appropriations	1,642,482	1,642,482	1,602,010	1,569,644
Total Expenditures	**$ 51,981,060**	**$ 52,994,811**	**$ 50,386,113**	**$ 49,219,116**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ 13,102,902	$ 13,597,759	$ 14,445,411	$ 12,503,450
Reserved for Encumbrances	-	-	-	-
Designated for Future Capital Improvement Programs	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ 13,102,902**	**$ 13,597,759**	**$ 14,445,411**	**$ 12,503,450**

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

		Fiscal Year 2014-15 Actual Revenues	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
TAXES AND FRANCHISE FEES:						
COV1/401100	TAXES-ADVALRM CURR	$ 13,972,132	$ 14,373,854	$ 14,373,854	$ 14,373,854	$ 14,808,292
COV1/401110	PENALTIES & INTEREST	217,368	210,000	210,000	210,000	210,000
COV1/401200	TAXES AV DELINQUENT	221,495	197,000	197,000	197,000	197,000
COV1/401120	SALES TAX REVENUE	17,937,136	18,049,000	18,049,000	16,410,000	16,200,000
COV1/401130	BINGO TAX	75,620	72,000	72,000	72,000	72,000
COV1/401301	FRANCHISE TAX - AEP	2,023,624	2,000,000	2,000,000	1,992,000	2,000,000
COV1/401302	REPUBLIC WASTE INC.	873,450	830,000	830,000	830,000	854,900
COV1/401303	WSTE MGMT FRAN FEE	818,985	838,000	838,000	742,600	764,878
COV1/401304	TELECOMMUNIC.FRANCH.	498,449	491,000	491,000	472,000	476,720
COV1/401305	SUDDENLINK COMMUNICATIONS	900,557	971,000	971,000	853,000	878,590
COV1/401306	CENTERPOINT	167,849	255,000	255,000	168,000	322,000
COV1/401307	VICT CO ELEC COOP	127,518	127,000	127,000	127,000	129,540
	Sub-total:	**$ 37,834,183**	**$ 38,413,854**	**$ 38,413,854**	**$ 36,447,454**	**$ 36,913,920**
LICENSES AND PERMITS						
COV1/402010	LIQUOR LICENSES	$ 273,989	$ 255,000	$ 255,000	$ 280,000	$ 280,000
COV1/402011	VITAL STATISTICS	105,134	103,000	103,000	103,000	103,000
COV1/402012	GARAGE SALE PERMITS	20,070	20,000	20,000	20,000	20,000
COV1/402013	REMOTE CERTIFICATION	21,693	21,000	21,000	21,000	21,000
COV1/402014	AMUSEMNT MACH PRMT	26,475	30,000	30,000	30,000	30,000
COV1/402015	TRANSF AMB SERVICE	870	650	650	655	650
COV1/402016	POOL HALL PERMITS	325	325	325	450	400
COV1/402017	COMM OUTDOOR SALES	4,235	3,000	3,000	6,745	4,000
COV1/402018	GAME ROOM PERMITS	-	-	-	625	625
COV1/402019	ITINERANT LICENSES	4,280	3,500	3,500	3,500	3,500
COV1/402020	TAXICAB OPER LICENSE	1,575	1,700	1,700	1,700	1,700
COV1/402021	SEXUALLY ORIENT BUS	150	150	150	150	150
COV1/402023	TRASH HAULERS PERMIT	35	35	35	35	35
COV1/402025	LIMOUSINE PERMITS	350	250	250	385	385
COV1/402026	TAXICAB BUS LICENSES	200	165	165	155	155
COV1/402027	ANIMAL CARE FAC LIC	200	-	-	-	-
COV1/402028	WRECKER PERMITS	19,678	20,200	20,200	21,180	21,180
COV1/402040	BUILDING LICENSES	50,174	46,000	46,000	46,000	46,000
COV1/402041	BUILDING PERMITS	271,235	265,000	265,000	265,000	265,000
COV1/402042	ELECTRICAL PERMITS	57,834	53,000	53,000	53,000	53,000
COV1/402043	MECHANICAL PERMITS	56,125	51,000	51,000	41,000	41,000
COV1/402044	PLUMBING PERMITS	44,935	45,000	45,000	45,000	45,000
COV1/402047	STREET VENDOR PERMIT	35	-	-	35	35
	Sub-total:	**$ 959,596**	**$ 918,975**	**$ 918,975**	**$ 939,615**	**$ 936,815**
INTERGOVERNMENTAL						
COV1/403011	VICTORIA COUNTY FIRE	$ 1,500,000	$ 1,585,000	$ 1,585,000	$ 1,585,000	$ 1,585,000
COV1/403014	VISD - RESOURCE OFF	-	-	-	-	-
COV1/403017	SALES TAX REIMB SERV	247,800	300,000	300,000	300,000	300,000
COV1/403018	SPORTS COMPLEX	93,255	100,000	100,000	63,000	75,000
COV1/403019	ADULT SOFTBALL COMPLEX	25,000	35,000	35,000	17,867	11,000
COV1/403020	TXDOT TRAFFIC SIGNAL REIMB	-	-	-	-	-
COV1/410020	SPRING LEAGUE FEES	14,325	15,000	15,000	21,400	15,000
COV1/410022	FALL LEAGUE	20,440	24,000	24,000	24,000	24,000
COV1/410023	SUMMER LEAGUE	24,831	17,000	17,000	23,000	17,000
COV1/410031	TOURNAMENT FEES	4,150	3,000	3,000	3,000	3,000
COV1/403025	IN LIEU OF TAXES	47,966	25,000	25,000	25,000	25,000
	Sub-total:	**$ 1,977,767**	**$ 2,104,000**	**$ 2,104,000**	**$ 2,062,267**	**$ 2,055,000**

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

		Fiscal Year 2014-15 Actual Revenues	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
CHARGES FOR SERVICES						
COV1/404010	PLAT REVIEW FEES	$ 18,294	$ 15,000	$ 15,000	$ 15,000	$ 15,000
COV1/404012	MAP SALES	15	100	100	100	100
COV1/404013	FLOOD PLAIN DEV PRMT	3,140	2,300	2,300	2,300	2,300
COV1/404030	CATEGORY 1 PLAT FEES	7,220	5,000	5,000	5,000	5,000
COV1/404031	CATEGORY 4 PLAT FEES	5,100	4,000	4,000	4,000	4,000
COV1/404032	VARIANCE REQ FEES	1,919	1,300	1,300	2,025	1,500
COV1/404034	CAT 11 PLAT FEE	-	-	-	750	-
COV1/404035	DEED APPR REVW FEE	584	400	400	428	400
COV1/404037	PLAT VAC REVIEW FEE	13,770	10,000	10,000	10,000	10,000
COV1/404038	IMPROVEMENT REVIEW FEE	4,345	3,500	3,500	2,500	2,500
COV1/404044	EMERGICON REVENUE	1,871,311	1,850,000	1,850,000	1,830,000	1,848,300
COV1/404050	VICTORIA PUBLIC LIBR	83,266	78,000	78,000	78,000	78,000
COV1/404052	ACC REPORT FEES	7,392	6,000	6,000	7,000	7,000
COV1/404053	FALSE ALARM FEES	15,380	10,000	10,000	11,000	11,000
COV1/404056	ESCORT FEES	21,440	18,000	18,000	24,000	24,000
COV1/404060	R V PARK	28,335	28,000	28,000	28,000	28,000
COV1/404061	RECREATION PROG	26,139	23,000	23,000	23,000	23,000
COV1/404062	SWIMMING POOL	-	-	-	-	-
COV1/404064	MARKET DAYS	-	-	-	-	-
COV1/404065	PAVILIONS & GAZEBOS	32,747	30,000	30,000	35,000	35,000
COV1/404066	SPLASPAD	2,900	8,000	8,000	4,000	4,000
COV1/404081	WEEDY LOT	103,784	51,000	51,000	51,000	51,000
	Sub-total:	**$ 2,247,080**	**$ 2,143,600**	**$ 2,143,600**	**$ 2,133,103**	**$ 2,150,100**
FINES AND FORFEITURES						
COV1/404082	DEF DRIV COURSE FEE	$ 11,947	$ 9,000	$ 9,000	$ 9,000	$ 9,000
COV1/405010	CRIM & TRAF VIOLATIO	1,238,985	1,190,000	1,190,000	1,174,000	1,185,740
COV1/405020	COURT COSTS	83,612	80,500	80,500	76,500	77,300
COV1/405030	PARKING VIOLATIONS	2,622	9,000	9,000	2,000	2,000
COV1/405045	TIME PMT-CITY PORTIO	34,430	38,000	38,000	32,000	34,000
	Sub-total:	**$ 1,371,596**	**$ 1,326,500**	**$ 1,326,500**	**$ 1,293,500**	**$ 1,308,040**
MISCELLANEOUS						
COV1/480010	INTEREST REVENUE	$ 51,275	$ 70,000	$ 70,000	$ 70,000	$ 70,000
COV1/490001	MISCELLANEOUS REV	371,645	160,000	160,000	275,000	225,000
COV1/490010	OTHER PROP RENT	4,515	3,900	3,900	4,450	4,450
COV1/490015	VPIA LEASE AGREEMENT	35,616	35,616	35,616	35,616	35,616
COV1/490033	RESTITUTION JUD SYS	1,434	1,600	1,600	121	121
COV1/490036	RET CHECK FEES	157	200	200	258	200
COV1/490110	EVRGRN CEMETERY	1,257	850	850	1,665	1,665
	Sub-total:	**$ 465,900**	**$ 272,166**	**$ 272,166**	**$ 387,110**	**$ 337,052**
OTHER FINANCING SOURCES						
COV1/490040	SALVAGE / MAT SALES	$ 4,631	$ 6,000	$ 6,000	$ 161,000	$ 85,000
COV1/490050	CONVENIENCE FEE CHRG	5,872	6,000	6,000	6,000	6,000
COV1/490302	TRANS FROM W/WW	2,579,500	2,575,600	2,575,600	2,575,600	2,594,900
COV1/490303	TRANS FROM COM CT	19,800	19,800	19,800	19,800	19,800
COV1/490304	TRANS FROM SOL WS	575,191	587,167	587,167	587,167	587,167
COV1/490305	TRANSFER FROM 700	-	15,130	15,130	15,130	15,130
COV1/490410	RADIO SYS. & 911 USE	268,231	268,231	268,231	268,231	268,231
	Sub-total:	**$ 3,453,226**	**$ 3,477,928**	**$ 3,477,928**	**$ 3,632,928**	**$ 3,576,228**
Total General Fund Revenues:		**$ 48,309,348**	**$ 48,657,023**	**$ 48,657,023**	**$ 46,895,977**	**$ 47,277,155**

CITY OF VICTORIA, TEXAS
GENERAL FUND - TOTAL EXPENDITURES BY CLASSIFICATION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 29,733,248	$ 32,160,552	$ 32,131,245	$ 31,685,733	$ 32,275,785
Office Supplies & Other Supplies	1,610,500	1,833,091	1,807,243	1,593,477	1,766,872
Traffic Marker Supplies	134,262	151,000	157,171	152,171	150,000
Building Maintenance	97,042	110,009	135,550	133,550	124,557
Equipment Maintenance	470,449	636,843	653,977	639,430	563,934
Book Maintenance	507	3,000	3,000	3,000	1,500
Street Maintenance	295,810	300,000	300,000	296,000	300,000
Street - Crack Seal Maintenance	-	-	-	-	-
Drainage Maintenance	142,432	210,000	210,000	150,000	65,000
Drainage Mowing Maintenance	208,750	312,000	472,525	372,435	312,000
Softball Complex Maintenance	-	-	-	-	-
Other Structure Maintenance	45,395	63,000	65,066	64,066	54,150
Street Light Maintenance	34,304	20,000	20,000	20,000	20,000
Traffic Signal Maintenance	203,060	264,600	300,767	295,767	257,400
Park & Playground Lights Maintenance	8,516	6,173	6,173	6,173	6,000
Transit System	209,000	209,000	209,000	209,000	209,000
Victoria County Tax Collector	22,004	22,380	22,780	22,780	22,380
Victoria County Appraisal District	301,247	345,230	344,830	325,000	335,000
Professional Services	805,610	836,645	956,719	859,918	651,134
Street Striping Program	186,131	250,000	491,396	481,396	-
Street Sweeping Program	103,505	400,000	493,760	493,760	400,000
Street Sweeping Program - Disposal	28,030	100,000	100,000	50,000	30,000
Training & Education	342,260	425,840	439,248	410,450	408,050
Software Maintenance SAP	52,618	56,350	56,490	56,392	56,350
Subscriptions & Memberships	182,387	210,606	209,789	208,875	209,498
Communication Expenditures	158,289	149,254	149,254	146,959	161,604
Communication - 911 Center	268,231	268,231	268,231	268,231	268,231
Light and Heating	1,517,625	1,497,500	1,497,500	1,546,000	1,553,000
Inter-Fund Charges	3,277,948	3,678,781	3,678,781	3,679,052	3,042,581
Advertising Expenditures	17,736	41,175	41,335	36,510	40,050
Commercial Equipment Rental	49,828	95,808	95,808	92,308	96,508
Public Relations & Council	37,124	44,175	43,355	41,655	45,220
700 Main Rental	46,999	46,999	46,999	46,999	46,999
Contract Labor	399,553	467,430	490,931	485,948	391,100
Bank Merchant Charges	15,034	16,200	16,200	19,100	19,600
Tournaments and Programs	1,998	2,000	2,000	2,000	2,500
Annual Employee Banquet	10,210	6,500	6,500	-	-
Court Costs	-	-	-	-	-
General Liability Insurance	19,623	17,561	17,561	17,561	19,949
Public Official E & O Insurance	31,215	29,637	29,637	29,637	34,482
Crime Coverage	3,825	3,896	3,896	3,896	3,896
Comprehensive Property Insurance	106,476	105,562	105,562	105,562	124,280
Contractors Equipment Insurance	6,489	7,761	7,761	7,761	8,038
Police Insurance	34,192	38,000	38,000	38,000	48,000
Building and Land Rental	2,251	2,450	3,000	3,000	2,450
Refunds on Contracts	-	-	-	3,192	-

CITY OF VICTORIA, TEXAS
GENERAL FUND - TOTAL EXPENDITURES BY CLASSIFICATION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Refunds	1,604	1,500	1,500	1,500	1,500
Flood Expense	2,633	-	-	-	-
Downtown Revital	-	-	-	-	-
Economic Development	-	-	-	-	-
Victoria County Airport Study	-	-	-	-	-
South Texas Zoo	150,000	190,000	190,000	190,000	125,000
Challenger League	-	-	-	-	-
Victoria County - EOC Building	-	-	-	-	-
Demolition	18,095	50,000	62,000	62,000	-
Transfer to Special Revenue Fund	69,573	-	-	9,011	-
Transfer to Construction Fund	4,485,831	521,420	521,420	521,420	3,750,243
Transfer to Health Fund	-	-	-	-	-
Transfer to Emergency Management	76,346	124,236	124,236	120,000	120,000
Capital Outlay - Other Equipment	117,741	44,860	42,630	41,630	70,421
Capital Outlay - Medical Equipment	58,520	32,000	61,485	61,485	53,075
Capital Outlay - Computer Equipment	117,312	151,687	163,676	163,676	137,406
Capital Outlay - Computer Software	200,363	13,300	9,365	9,365	14,030
Capital Outlay - Books	220,663	222,200	222,200	222,200	222,200
Capital Outlay - Streets Maintenance Program	355,755	2,019,000	2,019,000	1,248,000	-
Capital Outlay - Streets Construction Program	106,432	739,177	802,909	63,732	-
Capital Outlay - Sidewalk	-	-	-	-	-
Capital Outlay - Building & Improvments	913,309	1,596,102	1,613,622	1,611,622	37,683
Capital Outlay - Drainage Improvements	-	-	-	-	50,000
Capital Outlay - Other Structure	176,052	598,000	629,825	555,825	106,500
Capital Outlay - Communication Equipment	12,608	8,000	5,400	5,400	21,000
Capital Outlay - Machinery & Equipment	502,166	224,339	396,504	396,504	382,960
Total Expenditures:	**$ 48,806,716**	**$ 51,981,060**	**$ 52,994,811**	**$ 50,386,113**	**$ 49,219,116**

CITY OF VICTORIA, TEXAS
GENERAL FUND - TOTAL EXPENDITURES BY COST CENTER
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
GENERAL ADMINISTRATION:					
City Manager and Council					
Personnel	$ 561,030	$ 567,561	$ 567,561	$ 562,823	$ 566,944
Maintenance & Operation	43,192	58,406	58,406	44,926	43,106
Capital Outlay	-	2,645	2,645	2,645	1,400
Subtotal	**$ 604,222**	**$ 628,612**	**$ 628,612**	**$ 610,394**	**$ 611,450**
Finance					
Personnel	$ 453,901	$ 483,466	$ 483,466	$ 484,988	$ 484,139
Maintenance & Operation	131,191	120,564	124,329	122,779	119,464
Capital Outlay	-	-	-	-	6,594
Subtotal	**$ 585,091**	**$ 604,030**	**$ 607,795**	**$ 607,767**	**$ 610,197**
Legal					
Personnel	$ 366,121	$ 396,947	$ 396,947	$ 385,065	$ 369,275
Maintenance & Operation	89,239	98,206	98,206	85,641	92,941
Capital Outlay	5,293	6,900	6,900	6,900	-
Subtotal	**$ 460,654**	**$ 502,053**	**$ 502,053**	**$ 477,606**	**$ 462,216**
Human Resources					
Personnel	$ 298,992	$ 312,369	$ 312,369	$ 315,637	$ 314,865
Maintenance & Operation	116,423	164,569	182,119	121,781	121,867
Capital Outlay	2,636	2,113	2,113	2,113	1,100
Subtotal	**$ 418,051**	**$ 479,051**	**$ 496,601**	**$ 439,530**	**$ 437,832**
City Secretary					
Personnel	$ 148,400	$ 153,850	$ 153,850	$ 152,259	$ 160,827
Maintenance & Operation	69,716	94,233	94,323	91,838	46,703
Capital Outlay	1,082	1,100	1,950	1,950	-
Subtotal	**$ 219,198**	**$ 249,183**	**$ 250,123**	**$ 246,047**	**$ 207,530**
Public Information Office					
Personnel	$ 187,601	$ 211,902	$ 211,902	$ 205,179	$ 212,708
Maintenance & Operation	50,596	60,187	60,187	51,637	53,587
Capital Outlay	-	2,645	2,645	2,645	1,500
Subtotal	**$ 238,197**	**$ 274,734**	**$ 274,734**	**$ 259,461**	**$ 267,795**
Total	**$ 2,525,412**	**$ 2,737,663**	**$ 2,759,918**	**$ 2,640,806**	**$ 2,597,020**
PUBLIC SAFETY:					
Police					
Personnel	$ 10,864,690	$ 11,683,161	$ 11,658,162	$ 11,606,035	$ 11,601,312
Maintenance & Operation	2,143,743	2,385,440	2,451,674	2,358,877	2,338,567
Capital Outlay	451,883	186,922	371,477	371,477	106,567
Subtotal	**$ 13,460,316**	**$ 14,255,523**	**$ 14,481,312**	**$ 14,336,388**	**$ 14,046,446**
Fire					
Personnel	$ 9,425,418	$ 10,410,649	$ 10,410,649	$ 10,275,395	$ 10,552,333
Maintenance & Operation	2,338,706	2,151,954	2,129,016	2,101,796	2,058,476
Capital Outlay	1,136,148	221,944	245,150	245,150	222,414
Subtotal	**$ 12,900,273**	**$ 12,784,547**	**$ 12,784,815**	**$ 12,622,341**	**$ 12,833,223**
Municipal Court					
Personnel	$ 250,327	$ 260,131	$ 260,131	$ 263,225	$ 270,079
Maintenance & Operation	86,433	98,434	105,971	99,374	96,311
Capital Outlay	-	1,150	1,150	1,150	-
Subtotal	**$ 336,760**	**$ 359,715**	**$ 367,252**	**$ 363,749**	**$ 366,390**
Total	**$ 26,697,349**	**$ 27,399,785**	**$ 27,633,380**	**$ 27,322,479**	**$ 27,246,059**

CITY OF VICTORIA, TEXAS
GENERAL FUND - TOTAL EXPENDITURES BY COST CENTER
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
DEVELOPMENT:					
Development Services Administration					
Personnel	$ 170,695	$ 176,948	$ 176,948	$ 178,178	$ 178,349
Maintenance & Operation	14,044	18,403	18,403	16,553	15,538
Capital Outlay	-	-	-	-	-
Subtotal	**$ 184,739**	**$ 195,351**	**$ 195,351**	**$ 194,731**	**$ 193,887**
Planning Services					
Personnel	$ 212,172	$ 224,669	$ 224,669	$ 220,717	$ 225,511
Maintenance & Operation	402,428	270,276	329,820	329,515	263,264
Capital Outlay	2,109	-	-	-	700
Subtotal	**$ 616,709**	**$ 494,945**	**$ 554,489**	**$ 550,232**	**$ 489,475**
Development Center - Inspections					
Personnel	$ 583,861	$ 638,479	$ 638,479	$ 638,364	$ 648,578
Maintenance & Operation	106,951	203,593	203,884	190,413	151,819
Capital Outlay	10,164	-	-	-	-
Subtotal	**$ 700,975**	**$ 842,072**	**$ 842,363**	**$ 828,778**	**$ 800,397**
Code Enforcement					
Personnel	$ 195,968	$ 213,342	$ 213,342	$ 175,889	$ 265,945
Maintenance & Operation	208,144	227,354	239,354	231,406	184,012
Capital Outlay	2,386	-	-	-	-
Subtotal	**$ 406,497**	**$ 440,696**	**$ 452,696**	**$ 407,295**	**$ 449,957**
Geographic Information System (GIS)					
Personnel	$ 249,499	$ 263,419	$ 263,419	$ 258,284	$ 251,197
Maintenance & Operation	31,739	156,970	162,970	158,620	41,170
Capital Outlay	1,499	2,800	2,800	2,800	700
Subtotal	**$ 282,736**	**$ 423,189**	**$ 429,189**	**$ 419,704**	**$ 293,067**
Engineering					
Personnel	$ 625,224	$ 684,896	$ 684,896	$ 602,828	$ 660,514
Maintenance & Operation	91,509	132,927	132,927	127,048	104,256
Capital Outlay	5,154	-	-	-	4,800
Subtotal	**$ 721,886**	**$ 817,823**	**$ 817,823**	**$ 729,876**	**$ 769,570**
Street					
Personnel	$ 1,316,452	$ 1,336,388	$ 1,336,388	$ 1,379,519	$ 1,387,124
Maintenance & Operation	5,124,558	2,220,137	2,474,422	2,209,952	5,042,633
Capital Outlay	467,405	2,784,177	2,847,909	1,337,732	71,475
Subtotal	**$ 6,908,415**	**$ 6,340,702**	**$ 6,658,720**	**$ 4,927,204**	**$ 6,501,232**
Traffic Control					
Personnel	$ 461,601	$ 475,988	$ 475,988	$ 474,571	$ 480,380
Maintenance & Operation	1,658,511	1,995,149	2,278,882	2,287,666	1,579,218
Capital Outlay	133,423	4,600	7,780	7,780	875
Subtotal	**$ 2,253,534**	**$ 2,475,737**	**$ 2,762,650**	**$ 2,770,017**	**$ 2,060,473**
Total	**$ 12,075,492**	**$ 12,030,515**	**$ 12,713,281**	**$ 10,827,837**	**$ 11,558,058**

CITY OF VICTORIA, TEXAS
GENERAL FUND - TOTAL EXPENDITURES BY COST CENTER
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BUILDING SERVICES:					
Building Services					
Personnel	$ 246,343	$ 286,423	$ 286,423	$ 282,195	$ 286,430
Maintenance & Operation	159,602	159,470	159,470	161,573	154,698
Capital Outlay	14,051	45,000	45,000	43,000	27,500
Subtotal	**$ 419,995**	**$ 490,893**	**$ 490,893**	**$ 486,768**	**$ 468,628**
Custodial					
Personnel	$ 165,096	$ 173,847	$ 173,847	$ 173,312	$ 173,118
Maintenance & Operation	32,294	39,008	39,008	37,040	38,504
Capital Outlay	3,941	-	-	-	-
Subtotal	**$ 201,331**	**$ 212,855**	**$ 212,855**	**$ 210,352**	**$ 211,622**
Total	**$ 621,326**	**$ 703,748**	**$ 703,748**	**$ 697,120**	**$ 680,250**
RECREATION:					
Parks and Recreation					
Personnel	$ 1,684,967	$ 1,830,416	$ 1,826,108	$ 1,706,612	$ 1,821,484
Maintenance & Operation	1,851,012	1,274,855	1,304,483	1,277,083	1,125,257
Capital Outlay	232,378	2,098,000	2,134,025	2,060,025	369,000
Subtotal	**$ 3,768,357**	**$ 5,203,271**	**$ 5,264,616**	**$ 5,043,720**	**$ 3,315,741**
Library					
Personnel	$ 1,264,053	$ 1,361,701	$ 1,361,701	$ 1,343,657	$ 1,363,673
Maintenance & Operation	543,822	613,226	620,614	614,413	608,021
Capital Outlay	311,370	288,669	295,072	294,072	280,650
Subtotal	**$ 2,119,245**	**$ 2,263,596**	**$ 2,277,387**	**$ 2,252,141**	**$ 2,252,344**
Total	**$ 5,887,602**	**$ 7,466,867**	**$ 7,542,003**	**$ 7,295,861**	**$ 5,568,085**
NON-DEPARTMENTAL APPROPRIATIONS:					
Non-Departmental Appropriations					
Personnel	$ 840	$ 14,000	$ 14,000	$ 1,000	$ 1,000
Maintenance & Operation	998,696	1,628,482	1,628,482	1,601,010	1,568,644
Capital Outlay	-	-	-	-	-
Subtotal	**$ 999,535**	**$ 1,642,482**	**$ 1,642,482**	**$ 1,602,010**	**$ 1,569,644**
Total	**$ 999,535**	**$ 1,642,482**	**$ 1,642,482**	**$ 1,602,010**	**$ 1,569,644**
TOTAL GENERAL FUND EXPENDITURES:	**$ 48,806,716**	**$ 51,981,060**	**$ 52,994,811**	**$ 50,386,113**	**$ 49,219,116**

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CITY OF VICTORIA, TEXAS
GENERAL FUND - CITY MANAGER EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 561,030	$ 567,561	$ 567,561	$ 562,823	$ 566,944
Office Supplies & Other Supplies	3,808	4,000	4,000	3,000	3,000
Equipment Maintenance	-	-	-	-	-
Professional Services	-	-	-	-	-
Training & Education	12,714	24,400	24,400	15,100	13,400
Subscriptions & Memberships	4,406	4,610	4,610	4,610	4,610
Communication Expenditures	3,399	3,550	3,550	2,070	2,250
Inter-Fund Charges	12,971	13,846	13,846	13,846	13,846
Advertising	-	-	-	-	-
Council & Public Relations	5,893	8,000	8,000	6,300	6,000
Capital Outlay - Other Equipment	-	-	-	-	-
Capital Outlay - Computer Equipment	-	2,645	2,645	2,645	1,400
Total Expenditures:	**$ 604,222**	**$ 628,612**	**$ 628,612**	**$ 610,394**	**$ 611,450**

CITY OF VICTORIA, TEXAS
GENERAL FUND - CITY MANAGER EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 393,429	$ 397,987	$ 397,987	$ 394,594	$ 396,985
COV1/500130	LONGEVITY PAY	5,232	4,608	4,608	4,176	4,368
COV1/500200	TMRS	68,843	71,519	71,519	70,851	70,464
COV1/500300	SOCIAL SECURITY	24,887	26,199	26,199	25,954	26,128
COV1/500400	HEALTH & ACC INSUR	32,660	30,346	30,346	30,346	35,049
COV1/500410	RETIREE HEALTH & ACC	12,765	13,989	13,989	13,989	10,725
COV1/500450	DENTAL INSURANCE	1,452	1,161	1,161	1,161	1,307
COV1/500600	WORKERS' COMP	152	152	152	152	318
COV1/500750	ICMA RETIREMENT	15,000	15,000	15,000	15,000	15,000
COV1/500900	AUTO ALLOWANCE	6,610	6,600	6,600	6,600	6,600
COV1/510005	OFFICE SUPPLIES	3,808	4,000	4,000	3,000	3,000
COV1/540005	EDUCATIONAL DEVELOP	12,665	23,900	23,900	15,000	13,300
COV1/540020	MILEAGE REIMBURSE	48	500	500	100	100
COV1/550010	SUBSCRIPS & MEMBR	4,406	4,610	4,610	4,610	4,610
COV1/560012	LONG DIST TEL EXP	63	50	50	70	50
COV1/560014	CELLULAR TEL EXP	3,336	3,500	3,500	2,000	2,200
COV1/590010	PURCH HANDLING FEES	637	637	637	637	637
COV1/590080	PRINT SHOP FEES	28	903	903	903	903
COV1/590090	INFO TECH CHARGES	12,306	12,306	12,306	12,306	12,306
COV1/620010	COUNCIL MEAL RELATNS	2,077	3,000	3,000	2,000	3,000
COV1/620016	OTHER EMPL RELATIONS	3,191	4,000	4,000	3,300	2,000
COV1/620020	PUBLIC RELATIONS	625	1,000	1,000	1,000	1,000
COV1/950500	COMP EQUIP-HARDWARE	-	2,645	2,645	2,645	1,400
Total Expenditures:		**$ 604,222**	**$ 628,612**	**$ 628,612**	**$ 610,394**	**$ 611,450**

CITY OF VICTORIA, TEXAS
GENERAL FUND - FINANCE EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 453,901	$ 483,466	$ 483,466	$ 484,988	$ 484,139
Office Supplies & Other Supplies	25,032	21,998	21,998	21,998	21,998
Equipment Maintenance	1,288	1,000	1,000	1,000	1,000
Professional Services	59,246	50,000	53,765	53,765	50,000
Training & Education	11,787	10,000	10,000	8,500	9,000
Subscriptions & Memberships	2,402	1,930	1,930	1,930	1,930
Communication Expenditures	1,177	1,150	1,150	1,300	1,250
Inter-Fund Charges	24,725	25,387	25,387	25,387	25,387
Advertising Expenditures	2,008	5,250	5,250	5,250	5,250
700 Main Rental	2,349	2,349	2,349	2,349	2,349
Bank Merchant Charge	1,178	1,500	1,500	1,300	1,300
Capital Outlay - Computer Hardware	-	-	-	-	6,594
Total Expenditures:	**$ 585,091**	**$ 604,030**	**$ 607,795**	**$ 607,767**	**$ 610,197**

CITY OF VICTORIA, TEXAS
GENERAL FUND - FINANCE EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 324,544	$ 342,998	$ 342,998	$ 348,277	$ 348,394
COV1/500110	TEMPORARY PAYROLL	2,547	5,000	5,000	-	-
COV1/500115	EXTRA STRAIGHT TIME	2,387	3,000	3,000	2,517	3,000
COV1/500125	PREMIUM PAYROLL	4,539	4,000	4,000	4,587	4,000
COV1/500130	LONGEVITY PAY	3,326	3,437	3,437	3,293	3,523
COV1/500200	TMRS	58,759	59,589	59,589	60,472	59,796
COV1/500300	SOCIAL SECURITY	23,726	26,968	26,968	27,368	26,801
COV1/500400	HEALTH & ACC INSUR	25,344	29,747	29,747	29,747	29,747
COV1/500410	RETIREE HEALTH & ACC	7,749	7,749	7,749	7,749	7,749
COV1/500450	DENTAL INSURANCE	842	841	841	841	842
COV1/500600	WORKERS' COMP	137	137	137	137	287
COV1/510005	OFFICE SUPPLIES	21,905	20,498	20,498	20,498	20,498
COV1/510010	SMALL TOOLS & SUPPL	3,127	1,500	1,500	1,500	1,500
COV1/520020	OFF EQPT,INST MAINTN	1,288	1,000	1,000	1,000	1,000
COV1/530000	PROFESSIONAL SVCS	59,246	50,000	53,765	53,765	50,000
COV1/540005	EDUCATIONAL DEVELOP	11,787	10,000	10,000	8,500	9,000
COV1/550010	SUBSCRIPS & MEMBR	2,402	1,930	1,930	1,930	1,930
COV1/560012	LONG DIST TEL EXP	115	150	150	200	150
COV1/560014	CELLULAR TEL EXP	1,062	1,000	1,000	1,100	1,100
COV1/590010	PURCH HANDLING FEES	1,099	1,099	1,099	1,099	1,099
COV1/590080	PRINT SHOP FEES	1,013	1,675	1,675	1,675	1,675
COV1/590090	INFO TECH CHARGES	22,613	22,613	22,613	22,613	22,613
COV1/600010	ADVER & PUBLICATIONS	2,008	5,250	5,250	5,250	5,250
COV1/640010	700 MAIN RENTAL	2,349	2,349	2,349	2,349	2,349
COV1/660045	BANK MERCHANT CHARGE	1,178	1,500	1,500	1,300	1,300
COV1/950500	COMP EQUIP - HARDWARE	-	-	-	-	6,594
Total Expenditures:		**$ 585,091**	**$ 604,030**	**$ 607,795**	**$ 607,767**	**$ 610,197**

CITY OF VICTORIA, TEXAS
GENERAL FUND - LEGAL EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 366,121	$ 396,947	$ 396,947	$ 385,065	$ 369,275
Office Supplies & Other Supplies	5,258	5,000	5,000	5,000	5,000
Equipment Maintenance	250	1,000	2,017	2,017	2,000
Professional Services	42,397	50,000	50,000	40,000	45,000
Training & Education	6,211	12,500	12,500	10,000	11,250
Subscriptions & Memberships	12,326	14,100	13,083	13,083	14,100
Communication Expenditures	377	400	400	335	385
Inter-Fund Charges	13,834	13,956	13,956	13,956	13,956
Advertising Expenditures	-	750	750	750	750
Public Relations	345	500	500	500	500
Contract Labor	8,241	-	-	-	-
Capital Outlay - Office Equipment	-	6,900	6,900	6,900	-
Capital Outlay - Computer Software	5,293	-	-	-	-
Total Expenditures:	**$ 460,654**	**$ 502,053**	**$ 502,053**	**$ 477,606**	**$ 462,216**

CITY OF VICTORIA, TEXAS
GENERAL FUND - LEGAL EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 276,184	$ 302,570	$ 302,570	$ 292,162	$ 284,328
COV1/500115	EXTRA STRAIGHT TIME	44	-	-	153	-
COV1/500125	PREMIUM PAYROLL	5	1,000	1,000	17	1,000
COV1/500130	LONGEVITY PAY	624	816	816	816	672
COV1/500200	TMRS	48,735	51,319	51,319	49,424	47,648
COV1/500300	SOCIAL SECURITY	18,813	21,385	21,385	20,595	19,978
COV1/500400	HEALTH & ACC INSUR	20,975	19,446	19,446	19,446	14,960
COV1/500410	RETIREE HEALTH & ACC	-	-	-	2,040	-
COV1/500450	DENTAL INSURANCE	620	290	290	290	436
COV1/500600	WORKERS' COMP	121	121	121	122	253
COV1/510005	OFFICE SUPPLIES	5,258	5,000	5,000	5,000	5,000
COV1/520017	SOFTWARE MAINTN	-	-	-	-	1,000
COV1/520020	OFF EQPT,INST MAINTN	250	1,000	2,017	2,017	1,000
COV1/530000	PROFESSIONAL SVCS	42,397	50,000	50,000	40,000	45,000
COV1/540005	EDUCATIONAL DEVELOP	6,211	12,500	12,500	10,000	11,250
COV1/550010	SUBSCRIPS & MEMBR	1,777	3,100	3,850	3,850	3,100
COV1/550015	LAW LIBRARY UPDATES	10,549	11,000	9,233	9,233	11,000
COV1/560012	LONG DIST TEL EXP	52	100	100	60	60
COV1/560014	CELLULAR TEL EXP	325	300	300	275	325
COV1/590010	PURCH HANDLING FEES	85	85	85	85	85
COV1/590080	PRINT SHOP FEES	28	150	150	150	150
COV1/590090	INFO TECH CHARGES	13,721	13,721	13,721	13,721	13,721
COV1/600010	ADVER & PUBLICATIONS	-	750	750	750	750
COV1/620016	OTHER EMPL RELATIONS	345	500	500	500	500
COV1/650010	CONTRACT LABOR	8,241	-	-	-	-
COV1/950120	OF EQ, INSTR, APPARA	-	6,900	6,900	6,900	-
COV1/950510	COMP EQUP - SOFTWARE	5,293	-	-	-	-
Total Expenditures:		**$ 460,654**	**$ 502,053**	**$ 502,053**	**$ 477,606**	**$ 462,216**

CITY OF VICTORIA, TEXAS
GENERAL FUND - HUMAN RESOURCES EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 298,992	$ 312,369	$ 312,369	$ 315,637	$ 314,865
Office Supplies & Other Supplies	5,544	18,406	18,406	8,600	11,837
Building Maintenance	-	-	-	-	-
Equipment Maintenance	12,990	13,309	13,309	13,005	13,269
Professional Services	63,454	93,746	111,296	63,032	59,810
Training & Education	5,175	6,250	6,250	5,500	5,355
Subscriptions & Memberships	2,022	2,464	2,464	2,300	2,502
Communication Expenditures	666	750	750	700	750
Inter-Fund Charges	20,896	22,439	22,439	22,439	22,439
Advertising Expenditures	1,270	2,800	2,800	1,800	1,500
700 Main Rental	4,405	4,405	4,405	4,405	4,405
Capital Outlay - Computer Equipment	2,109	2,113	2,113	2,113	1,100
Capital Outlay - Computer Software	527	-	-	-	-
Total Expenditures:	**$ 418,051**	**$ 479,051**	**$ 496,601**	**$ 439,530**	**$ 437,832**

CITY OF VICTORIA, TEXAS
GENERAL FUND - HUMAN RESOURCES EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 213,341	$ 223,236	$ 223,236	$ 225,032	$ 226,084
COV1/500115	EXTRA STRAIGHT TIME	105	-	-	486	-
COV1/500125	PREMIUM PAYROLL	893	2,000	2,000	2,342	2,000
COV1/500130	LONGEVITY PAY	1,536	1,680	1,680	1,680	1,824
COV1/500200	TMRS	38,000	38,258	38,258	38,700	38,303
COV1/500300	SOCIAL SECURITY	15,280	17,359	17,359	17,560	17,588
COV1/500400	HEALTH & ACC INSUR	20,089	20,089	20,089	20,089	19,237
COV1/500410	RETIREE HEALTH & ACC	9,093	9,093	9,093	9,093	9,093
COV1/500450	DENTAL INSURANCE	581	580	580	580	581
COV1/500600	WORKERS' COMP	74	74	74	74	155
COV1/510005	OFFICE SUPPLIES	3,706	6,973	6,973	6,000	6,973
COV1/510007	OFFICE SUPP-LICENSES	-	9,375	9,375	1,100	2,920
COV1/510010	SMALL TOOLS & SUPPL	1,839	2,058	2,058	1,500	1,944
COV1/520017	SOFTWARE MAINTENANCE	9,784	10,078	10,078	9,774	10,066
COV1/520020	OFF EQPT,INST MAINTN	3,206	3,231	3,231	3,231	3,203
COV1/530000	PROFESSIONAL SVCS	1,189	1,422	1,422	1,422	1,557
COV1/530005	CONSULTING SVCS	7,314	35,000	52,550	27,550	22,000
COV1/530042	PRE-EMPLMT SCREENING	51,152	53,264	53,264	30,000	32,193
COV1/530050	MANAGEMENT TRAINING	3,799	4,060	4,060	4,060	4,060
COV1/540005	EDUCATIONAL DEVELOP	5,175	6,250	6,250	5,500	5,355
COV1/550010	SUBSCRIPS & MEMBR	2,022	2,464	2,464	2,300	2,502
COV1/560010	LOCAL TEL EXPENSES	430	500	500	450	500
COV1/560012	LONG DIST TEL EXP	237	250	250	250	250
COV1/590010	PURCH HANDLING FEES	690	690	690	690	690
COV1/590080	PRINT SHOP FEES	523	2,066	2,066	2,066	2,066
COV1/590090	INFO TECH CHARGES	19,683	19,683	19,683	19,683	19,683
COV1/600010	ADVER & PUBLICATIONS	1,270	2,800	2,800	1,800	1,500
COV1/640010	700 MAIN RENTAL	4,405	4,405	4,405	4,405	4,405
COV1/950500	COMP EQUIP-HARDWARE	2,109	2,113	2,113	2,113	1,100
COV1/950510	COMP EQUIP-SOFTWARE	527	-	-	-	-
Total Expenditures:		**$ 418,051**	**$ 479,051**	**$ 496,601**	**$ 439,530**	**$ 437,832**

CITY OF VICTORIA, TEXAS
GENERAL FUND - CITY SECRETARY EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 148,400	$ 153,850	$ 153,850	$ 152,259	$ 160,827
Office Supplies & Other Supplies	5,352	13,000	13,090	11,000	13,000
Equipment Maintenance	216	1,000	1,000	500	1,000
Professional Services	39,624	54,750	54,750	54,750	7,250
Training & Education	5,937	6,300	6,300	6,250	6,170
Subscriptions & Memberships	569	680	680	680	680
Communication Expenditures	41	50	50	105	50
Inter-Fund Charges	15,909	16,053	16,053	16,053	16,053
Advertising Expenditures	298	700	700	700	700
Bank Merchant Charges	1,769	1,700	1,700	1,800	1,800
Capital Outlay - Other Equipment	-	-	-	-	-
Capital Outlay - Computer Hardware	1,082	1,100	1,950	1,950	-
Total Expenditures:	**$ 219,198**	**$ 249,183**	**$ 250,123**	**$ 246,047**	**$ 207,530**

CITY OF VICTORIA, TEXAS
GENERAL FUND - CITY SECRETARY EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 102,490	$ 106,800	$ 106,800	$ 105,324	$ 112,494
COV1/500115	EXTRA STRAIGHT TIME	79	-	-	99	-
COV1/500125	PREMIUM PAYROLL	722	1,000	1,000	1,146	1,000
COV1/500130	LONGEVITY PAY	1,184	1,296	1,296	1,248	1,344
COV1/500200	TMRS	18,391	18,394	18,394	18,178	19,132
COV1/500300	SOCIAL SECURITY	7,095	8,346	8,346	8,248	8,785
COV1/500400	HEALTH & ACC INSUR	15,386	14,960	14,960	14,960	14,960
COV1/500410	RETIREE HEALTH & ACC	2,565	2,565	2,565	2,565	2,565
COV1/500450	DENTAL INSURANCE	436	436	436	436	436
COV1/500600	WORKERS' COMP	53	53	53	56	111
COV1/510005	OFFICE SUPPLIES	5,352	13,000	13,090	11,000	13,000
COV1/520020	OFF EQPT,INST MAINTN	216	1,000	1,000	500	1,000
COV1/530000	PROFESSIONAL SVCS	39,624	54,750	54,750	54,750	7,250
COV1/540005	EDUCATIONAL DEVELOP	5,896	6,200	6,200	6,200	6,120
COV1/540020	MILEAGE REIMBURSE	42	100	100	50	50
COV1/550010	SUBSCRIPS & MEMBR	569	680	680	680	680
COV1/560012	LONG DIST TEL EXP	41	50	50	105	50
COV1/590010	PURCH HANDLING FEES	616	616	616	616	616
COV1/590080	PRINT SHOP FEES	56	200	200	200	200
COV1/590090	INFO TECH CHARGES	15,237	15,237	15,237	15,237	15,237
COV1/600010	ADVER & PUBLICATIONS	298	700	700	700	700
COV1/660045	BANK MERCHANT CHARGE	1,769	1,700	1,700	1,800	1,800
COV1/950500	COMP EQUIP-HARDWARE	1,082	1,100	1,950	1,950	-
Total Expenditures:		**$ 219,198**	**$ 249,183**	**$ 250,123**	**$ 246,047**	**$ 207,530**

CITY OF VICTORIA, TEXAS
GENERAL FUND - PUBLIC INFORMATION OFFICE EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 187,601	$ 211,902	$ 211,902	$ 205,179	$ 212,708
Office Supplies & Other Supplies	2,763	8,500	8,500	4,250	7,500
Professional Services	21,070	20,000	20,000	17,000	15,000
Training & Education	3,288	5,250	5,250	4,250	4,725
Subscriptions & Memberships	1,818	1,795	1,795	1,795	1,895
Communication Expenditures	917	1,200	1,200	900	1,025
Inter-Fund Charges	12,306	12,306	12,306	12,306	12,306
Public Relations	5,849	8,550	8,550	8,550	8,550
700 Main Rental	2,586	2,586	2,586	2,586	2,586
Capital Outlay - Building & Improvements	-	-	-	-	1,500
Capital Outlay - Computer Equipment	-	2,645	2,645	2,645	-
Total Expenditures:	**$ 238,197**	**$ 274,734**	**$ 274,734**	**$ 259,461**	**$ 267,795**

CITY OF VICTORIA, TEXAS
GENERAL FUND - PUBLIC INFORMATION OFFICE EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 139,425	$ 149,381	$ 149,381	$ 150,099	$ 150,150
COV1/500110	TEMPORARY PAYROLL	-	10,000	10,000	3,000	10,000
COV1/500115	EXTRA STRAIGHT TIME	24	-	-	41	-
COV1/500125	PREMIUM PAYROLL	-	500	500	394	500
COV1/500130	LONGEVITY PAY	645	775	775	775	898
COV1/500200	TMRS	24,659	25,401	25,401	25,511	25,247
COV1/500300	SOCIAL SECURITY	10,031	12,290	12,290	11,804	12,359
COV1/500400	HEALTH & ACC INSUR	12,464	13,182	13,182	13,182	13,181
COV1/500450	DENTAL INSURANCE	353	373	373	373	373
COV1/510005	OFFICE SUPPLIES	577	2,000	2,000	750	2,000
COV1/510007	OFFICE SUPP-LICENSES	318	4,000	4,000	1,000	3,000
COV1/510010	SMALL TOOLS & SUPPL	1,869	2,500	2,500	2,500	2,500
COV1/530000	PROFESSIONAL SVCS	21,070	20,000	20,000	17,000	15,000
COV1/540005	EDUCATIONAL DEVELOP	3,288	5,250	5,250	4,250	4,725
COV1/550010	SUBSCRIPS & MEMBR	1,818	1,795	1,795	1,795	1,895
COV1/560012	LONG DIST TEL EXP	42	100	100	50	75
COV1/560014	CELLULAR TEL EXP	875	1,100	1,100	850	950
COV1/590090	INFO TECH CHARGES	12,306	12,306	12,306	12,306	12,306
COV1/620020	PUBLIC RELATIONS	5,849	8,550	8,550	8,550	8,550
COV1/640010	700 MAIN RENTAL	2,586	2,586	2,586	2,586	2,586
COV1/900110	BUILDING & IMPROVMT	-	-	-	-	1,500
COV1/950500	COMP EQUIP-HARDWARE	-	2,645	2,645	2,645	-
Total Expenditures:		**$ 238,197**	**$ 274,734**	**$ 274,734**	**$ 259,461**	**$ 267,795**

CITY OF VICTORIA, TEXAS
GENERAL FUND - POLICE EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 10,864,690	$ 11,683,161	$ 11,658,162	$ 11,606,035	$ 11,601,312
Office Supplies & Other Supplies	444,662	525,259	544,098	463,500	503,393
Building Maintenance	6,857	6,500	19,531	19,531	6,500
Equipment Maintenance	175,793	254,892	263,617	263,617	231,824
Professional Services	225,113	262,060	287,699	270,699	283,060
Training & Education	117,280	137,330	137,330	134,730	155,716
Subscriptions & Memberships	22,899	23,230	23,230	23,230	23,230
Communication Expenditures	85,527	76,300	76,300	75,490	86,600
Light & Heating	68,196	71,000	71,000	71,000	71,000
Inter-Fund Charges	870,196	960,929	960,929	960,929	885,559
Advertising Expenditures	3,038	10,300	10,300	9,500	10,500
Commercial Equipment Rental	7,515	8,340	8,340	8,340	18,840
Public Relations	9,302	7,700	7,700	7,700	10,745
Insurance Expenditures	34,192	38,000	38,000	38,000	48,000
Contract Labor	3,600	3,600	3,600	3,600	3,600
Transfer to Special Revenue Fund	69,573	-	-	9,011	-
Capital Outlay - Building Improvements	-	9,762	27,282	27,282	25,583
Capital Outlay - Other Equipment	15,501	17,637	17,637	17,637	12,071
Capital Outlay - Computer Equipment	19,984	74,784	77,084	77,084	34,080
Capital Outlay - Computer Software	5,384	-	-	-	11,778
Capital Outlay - Machinery & Equipment	411,015	84,739	249,474	249,474	23,055
Total Expenditures:	**$ 13,460,316**	**$ 14,255,523**	**$ 14,481,312**	**$ 14,336,388**	**$ 14,046,446**

CITY OF VICTORIA, TEXAS
GENERAL FUND - POLICE EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 6,822,481	$ 7,866,667	$ 7,841,668	$ 7,392,024	$ 7,834,396
COV1/500110	TEMPORARY PAYROLL	1,380	8,000	8,000	1,088	8,000
COV1/500115	EXTRA STRAIGHT TIME	227,472	144,200	144,200	228,000	144,200
COV1/500125	PREMIUM PAYROLL	679,949	354,335	354,335	680,000	354,335
COV1/500130	LONGEVITY PAY	49,119	54,432	54,432	51,107	57,985
COV1/500140	CERTIFICATION PAY	199,226	189,731	189,731	207,955	181,985
COV1/500145	FIELD TRAINING PAY	17,420	23,507	23,507	13,004	23,507
COV1/500200	TMRS	1,402,149	1,472,368	1,472,368	1,466,247	1,432,707
COV1/500300	SOCIAL SECURITY	573,821	668,556	668,556	665,243	657,773
COV1/500400	HEALTH & ACC INSUR	666,146	695,279	695,279	695,279	678,494
COV1/500410	RETIREE HEALTH & ACC	179,367	162,293	162,293	162,293	158,714
COV1/500450	DENTAL INSURANCE	22,456	20,126	20,126	20,126	19,710
COV1/500600	WORKERS' COMP	23,704	23,667	23,667	23,668	49,506
COV1/510005	OFFICE SUPPLIES	48,832	53,740	51,440	51,440	51,740
COV1/510010	SMALL TOOLS & SUPPL	85,262	25,000	55,457	55,457	55,322
COV1/510015	FUEL	211,313	254,437	240,687	160,089	211,864
COV1/510026	SANE KITS-POLICE	2,383	-	-	-	-
COV1/510040	DOG SUPPLIES	3,556	6,540	6,540	6,540	7,616
COV1/510045	UNIFORMS & CLOTHING	93,316	98,542	104,224	104,224	93,096
COV1/510085	AMMUNITION	-	87,000	85,750	85,750	83,755
COV1/520005	BUILDING MAINTENANCE	6,857	6,500	19,531	19,531	6,500
COV1/520017	SOFTWARE MAINTENANCE	144,562	216,142	216,142	216,142	207,486
COV1/520020	OFF EQPT,INST MAINTN	19,735	17,786	17,786	17,786	17,023
COV1/520025	MACHINERY TOOLS	10,532	19,964	28,689	28,689	6,315
COV1/520250	OTHER STRUCT MAINT	964	1,000	1,000	1,000	1,000
COV1/530000	PROFESSIONAL SVCS	3,499	27,060	57,699	57,699	62,060
COV1/530025	COUNSELING SERVICES	640	1,000	1,000	1,000	1,000
COV1/530030	COUNTY JAIL CONTRACT	206,745	214,000	214,000	197,000	200,000
COV1/530045	INFORMANT FUNDS	14,228	20,000	15,000	15,000	20,000
COV1/540005	EDUCATIONAL DEVELOP	117,280	134,730	134,730	134,730	150,716
COV1/540010	COMPUTER TRAINING	-	2,000	2,000	-	4,400
COV1/540020	MILEAGE REIMBURSE	-	600	600	-	600
COV1/550010	SUBSCRIPS & MEMBR	22,899	23,230	23,230	23,230	23,230
COV1/560010	LOCAL TEL EXPENSES	17,477	18,000	18,000	17,000	17,000
COV1/560012	LONG DIST TEL EXP	1,345	1,800	1,800	1,500	1,800
COV1/560014	CELLULAR TEL EXP	27,274	30,500	30,500	35,000	41,800
COV1/560018	INTERNET CONN EXP	906	1,000	1,000	990	1,000
COV1/560022	DATA LINES	38,526	25,000	25,000	21,000	25,000
COV1/570010	LIGHTS & POWER	68,196	71,000	71,000	71,000	71,000
COV1/590010	PURCH HANDLING FEES	12,962	12,962	12,962	12,962	12,962
COV1/590020	CAPITAL REPLC CHRG	169,591	270,200	270,200	270,200	197,400
COV1/590030	REPAIR CHARGES	74,647	64,487	64,487	64,487	64,487
COV1/590040	VES OVERHEAD	44,558	35,589	35,589	35,589	35,589
COV1/590045	VES FLEET SERVICES	160,593	163,588	163,588	163,588	163,588
COV1/590050	INSURANCE CHG-FLEET	24,054	25,596	25,596	25,596	25,596
COV1/590060	MOTOR POOL VEH LSE	-	200	200	200	200
COV1/590070	COMMUNICATIONS OVRHD	21,244	21,244	21,244	21,244	13,924
COV1/590075	COMM-RADIO MAINT	70,448	70,450	70,450	70,450	75,200

CITY OF VICTORIA, TEXAS
GENERAL FUND - POLICE EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
COV1/590080	PRINT SHOP FEES	1,519	6,034	6,034	6,034	6,034
COV1/590090	INFO TECH CHARGES	290,579	290,579	290,579	290,579	290,579
COV1/600010	ADVER & PUBLICATIONS	3,038	10,300	10,300	9,500	10,500
COV1/610010	EQUIP & MACHIN RENTL	7,515	8,340	8,340	8,340	18,840
COV1/620016	OTHER EMPL RELATIONS	6,376	3,800	4,800	4,800	6,845
COV1/620020	PUBLIC RELATIONS	2,925	3,900	2,900	2,900	3,900
COV1/630110	POL/PROF LIABILITY	34,192	38,000	38,000	38,000	48,000
COV1/650010	CONTRACT LABOR	3,600	3,600	3,600	3,600	3,600
COV1/721700	TRANSF-GRANT LOCAL	69,573	-	-	9,011	-
COV1/900110	BUILDINGS & IMPROVMT	-	9,762	27,282	27,282	25,583
COV1/950120	OF EQ, INSTR, APPARA	15,501	17,637	17,637	17,637	5,900
COV1/950500	COMP EQUIP-HARDWARE	19,984	74,784	77,084	77,084	34,080
COV1/950510	COMP EQUIP-SOFTWARE	5,384	-	-	-	11,778
COV1/950600	MACHINERY & EQUIP	411,015	84,739	249,474	249,474	23,055
COV1/950900	OTHER EQUIPMENT	-	-	-	-	6,171
Total Expenditures:		**$ 13,460,316**	**$ 14,255,523**	**$ 14,481,312**	**$ 14,336,388**	**$ 14,046,446**

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CITY OF VICTORIA, TEXAS
GENERAL FUND - FIRE EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 9,425,418	$ 10,410,649	$ 10,410,649	$ 10,275,395	$ 10,552,333
Office Supplies & Other Supplies	556,408	605,392	557,545	529,075	561,339
Building Maintenance	30,920	31,129	40,429	40,429	31,485
Equipment Maintenance	100,370	96,279	97,043	97,043	107,229
Other Structure Maintenance	2,959	3,000	3,000	3,000	3,200
Professional Services	53,184	58,539	58,539	58,539	83,539
Training & Education	91,049	108,900	124,195	123,945	101,620
Subscriptions & Memberships	8,049	12,450	12,450	12,450	12,700
Communication Expenditures	24,251	22,660	22,660	24,160	24,060
Communication - 911 Center	268,231	268,231	268,231	268,231	268,231
Light & Heating	92,432	110,000	110,000	110,000	110,000
Inter-Fund Charges	1,098,416	820,474	820,474	820,474	740,173
Public Relations	10,186	12,450	11,450	11,450	12,450
Building and Land Rental	2,251	2,450	3,000	3,000	2,450
Transfer to Construction Fund	-	-	-	-	-
Capital Outlay - Building Improvements	896,376	23,500	23,500	23,500	8,850
Capital Outlay - Heating, Vent, & A/C	20,054	2,500	2,235	2,235	2,500
Capital Outlay - Communication	12,608	8,000	5,400	5,400	21,000
Capital Outlay - Medical Equipment	58,520	32,000	61,485	61,485	53,075
Capital Outlay - Computer Equipment	36,828	23,000	23,536	23,536	58,332
Capital Outlay - Computer Software	95,559	13,300	9,365	9,365	2,252
Capital Outlay - Machinery & Equipment	-	113,400	115,350	115,350	76,405
Capital Outlay - Other Equipment	16,203	6,244	4,279	4,279	-
Total Expenditures:	**$ 12,900,273**	**$ 12,784,547**	**$ 12,784,815**	**$ 12,622,341**	**$ 12,833,223**

CITY OF VICTORIA, TEXAS
GENERAL FUND - FIRE EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 6,122,510	$ 6,905,609	$ 6,905,609	$ 6,801,296	$ 6,958,172
COV1/500115	EXTRA STRAIGHT TIME	53,971	80,000	80,000	43,121	80,000
COV1/500125	PREMIUM PAYROLL	232,122	200,000	200,000	185,846	200,000
COV1/500130	LONGEVITY PAY	56,975	58,032	58,032	53,808	58,416
COV1/500135	HIGHER CLASS PAY	103,713	85,000	85,000	115,783	90,000
COV1/500140	CERTIFICATION PAY	334,016	370,000	370,000	390,157	420,000
COV1/500142	STIPEND PROGRAM	2,500	-	-	-	-
COV1/500200	TMRS	1,207,633	1,297,991	1,297,991	1,279,676	1,300,578
COV1/500300	SOCIAL SECURITY	492,193	588,946	588,946	580,636	597,204
COV1/500400	HEALTH & ACC INSUR	590,534	597,964	597,964	597,964	569,357
COV1/500410	RETIREE HEALTH & ACC	146,987	146,987	146,987	146,987	127,426
COV1/500450	DENTAL INSURANCE	18,731	16,685	16,685	16,685	16,397
COV1/500600	WORKERS' COMP	63,533	63,435	63,435	63,436	134,783
COV1/510005	OFFICE SUPPLIES	13,045	13,200	13,200	13,200	13,200
COV1/510010	SMALL TOOLS & SUPPL	42,591	44,450	41,630	41,630	45,195
COV1/510012	HAZARDOUS MATERIALS	21,945	28,116	19,321	18,000	16,480
COV1/510013	TECHNICAL RESCUE	710	9,850	3,350	2,000	9,850
COV1/510014	STATION SUPPLIES	22,868	26,000	26,000	26,000	26,000
COV1/510015	FUEL	109,071	147,781	117,781	92,982	123,054
COV1/510025	CHEM, MED, SURG SUP	156,804	156,100	156,368	156,368	149,500
COV1/510030	BOTANICAL & AG	3,288	3,500	3,500	2,500	4,200
COV1/510035	HOUSEHOLD FURNISH	13,168	10,000	10,000	10,000	10,000
COV1/510045	UNIFORMS & CLOTHING	172,919	166,395	166,395	166,395	163,860
COV1/520005	BUILDING MAINTENANCE	30,920	31,129	40,429	40,429	31,485
COV1/520010	AIR COND, HEAT, VENT	7,869	7,550	7,550	7,550	8,950
COV1/520017	SOFTWARE MAINTENANCE	31,054	33,535	33,535	33,535	40,979
COV1/520020	OFF EQPT,INST MAINTN	6,577	8,600	9,364	9,364	8,600
COV1/520025	MACHINERY TOOLS	54,870	46,594	46,594	46,594	48,700
COV1/520250	OTHER STRUCT MAINT	2,959	3,000	3,000	3,000	3,200
COV1/530000	PROFESSIONAL SVCS	27,564	33,039	33,039	33,039	51,539
COV1/530040	DRUG TESTING, X-RAYS	25,620	25,500	25,500	25,500	32,000
COV1/540005	EDUCATIONAL DEVELOP	91,049	108,650	123,945	123,945	101,370
COV1/540020	MILEAGE REIMBURSE	-	250	250	-	250
COV1/550010	SUBSCRIPS & MEMBR	8,049	12,450	12,450	12,450	12,700
COV1/560010	LOCAL TEL EXPENSES	3,973	4,000	4,000	5,500	5,400
COV1/560012	LONG DIST TEL EXP	238	300	300	300	300
COV1/560014	CELLULAR TEL EXP	20,040	18,360	18,360	18,360	18,360
COV1/560040	911 CENTER USAGE	268,231	268,231	268,231	268,231	268,231
COV1/570010	LIGHTS & POWER	80,144	95,000	95,000	95,000	95,000
COV1/570020	HEATING	12,288	15,000	15,000	15,000	15,000
COV1/590010	PURCH HANDLING FEES	9,196	9,206	9,206	9,206	9,206
COV1/590020	CAPITAL REPLC CHRG	354,355	110,150	110,150	110,150	61,500
COV1/590030	REPAIR CHARGES	63,161	36,900	36,900	36,900	36,900
COV1/590040	VES OVERHEAD	74,682	59,650	59,650	59,650	59,650
COV1/590045	VES FLEET SERVICES	269,510	274,184	274,184	274,184	274,184
COV1/590050	INSURANCE CHG-FLEET	40,248	42,830	42,830	42,830	42,830
COV1/590070	COMMUNICATIONS OVRHD	99,823	99,823	99,823	99,823	65,425
COV1/590075	COMM-RADIO MAINT	40,736	40,736	40,736	40,736	43,483
COV1/590080	PRINT SHOP FEES	608	898	898	898	898

CITY OF VICTORIA, TEXAS
GENERAL FUND - FIRE EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
COV1/590090	INFO TECH CHARGES	146,097	146,097	146,097	146,097	146,097
COV1/620016	OTHER EMPL RELATIONS	2,601	4,950	4,950	4,950	4,950
COV1/620020	PUBLIC RELATIONS	7,585	7,500	6,500	6,500	7,500
COV1/640020	LAND & BUILDING RENT	2,251	2,450	3,000	3,000	2,450
COV1/900110	BUILDINGS & IMPROVMT	17,757	23,500	23,500	23,500	8,850
COV1/900120	HEAT, VENT, AIR COND	20,054	2,500	2,235	2,235	2,500
COV1/950300	COMM EQUIPMENT	12,608	8,000	5,400	5,400	21,000
COV1/950400	CHEM, MED, SURG, EQP	58,520	32,000	61,485	61,485	53,075
COV1/950500	COMP EQUIP-HARDWARE	36,828	23,000	23,536	23,536	58,332
COV1/950510	COMP EQUIP-SOFTWARE	95,559	13,300	9,365	9,365	2,252
COV1/950600	MACHINERY & EQUIP	-	113,400	115,350	115,350	76,405
COV1/950900	OTHER EQUIPMENT	16,203	6,244	4,279	4,279	-
COV1/970020	AUC-ENGINEERING	35,706	-	-	-	-
COV1/970030	AUC-CONSTRUCTION	842,913	-	-	-	-
Total Expenditures:		**$ 12,900,273**	**$ 12,784,547**	**$ 12,784,815**	**$ 12,622,341**	**$ 12,833,223**

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CITY OF VICTORIA, TEXAS
GENERAL FUND - MUNICIPAL COURT EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 250,327	$ 260,131	$ 260,131	$ 263,225	$ 270,079
Office Supplies & Other Supplies	13,308	9,660	9,660	9,500	9,500
Building Maintenance	630	800	800	800	800
Equipment Maintenance	39,674	42,604	42,604	41,604	46,754
Professional Services	18,868	30,000	37,537	31,000	22,000
Training & Education	2,486	5,100	5,100	3,700	4,600
Subscriptions & Memberships	236	286	286	286	236
Communication Expenditures	44	50	50	50	50
Inter-Fund Charges	563	934	934	934	871
Advertising Expenditures	1,500	3,000	3,000	3,000	3,000
Public Relations	-	-	-	-	-
Merchant Bank Charges	9,124	6,000	6,000	8,500	8,500
Capital Outlay - Other Equipment	-	1,150	1,150	1,150	-
Capital Outlay - Computer Hardware	-	-	-	-	-
Capital Outlay - Computer Software	-	-	-	-	-
Total Expenditures:	**$ 336,760**	**$ 359,715**	**$ 367,252**	**$ 363,749**	**$ 366,390**

CITY OF VICTORIA, TEXAS
GENERAL FUND - MUNICIPAL COURT EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 181,553	$ 190,030	$ 190,030	$ 191,262	$ 198,051
COV1/500115	EXTRA STRAIGHT TIME	515	-	-	480	-
COV1/500125	PREMIUM PAYROLL	2,378	3,000	3,000	3,820	3,000
COV1/500130	LONGEVITY PAY	432	672	672	672	912
COV1/500200	TMRS	28,141	28,317	28,317	28,687	29,432
COV1/500300	SOCIAL SECURITY	13,433	14,818	14,818	15,012	15,450
COV1/500400	HEALTH & ACC INSUR	20,515	20,515	20,515	20,515	20,089
COV1/500410	RETIREE HEALTH & ACC	2,565	2,565	2,565	2,565	2,565
COV1/500450	DENTAL INSURANCE	726	145	145	145	436
COV1/500600	WORKERS' COMP	69	69	69	69	144
COV1/510005	OFFICE SUPPLIES	12,761	9,000	9,000	9,000	9,000
COV1/510010	SMALL TOOLS & SUPPL	408	500	500	500	500
COV1/510045	UNIFORMS & CLOTHING	139	160	160	-	-
COV1/520005	BUILDING MAINTENANCE	630	800	800	800	800
COV1/520017	SOFTWARE MAINTENANCE	39,180	40,604	40,604	40,604	46,254
COV1/520020	OFF EQPT,INST MAINTN	494	2,000	2,000	1,000	500
COV1/530000	PROFESSIONAL SVCS	18,868	30,000	37,537	31,000	22,000
COV1/540005	EDUCATIONAL DEVELOP	2,439	5,000	4,800	3,500	4,500
COV1/540020	MILEAGE REIMBURSE	47	100	300	200	100
COV1/550010	SUBSCRIPS & MEMBR	236	286	286	286	236
COV1/560012	LONG DIST TEL EXP	44	50	50	50	50
COV1/590010	PURCH HANDLING FEES	254	254	254	254	254
COV1/590070	COMMUNICATIONS OVRHD	180	180	180	180	117
COV1/590080	PRINT SHOP FEES	129	500	500	500	500
COV1/600010	ADVER & PUBLICATIONS	1,500	3,000	3,000	3,000	3,000
COV1/660045	BANK MERCHANT CHARGE	9,124	6,000	6,000	8,500	8,500
COV1/950120	OF EQ, INSTR, APPARA	-	1,150	1,150	1,150	-
Total Expenditures:		**$ 336,760**	**$ 359,715**	**$ 367,252**	**$ 363,749**	**$ 366,390**

CITY OF VICTORIA, TEXAS
GENERAL FUND - DEVELOPMENT SERVICES ADMINISTRATION EXPENDITURES FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 170,695	$ 176,948	$ 176,948	$ 178,178	$ 178,349
Office Supplies & Other Supplies	3,766	4,750	4,750	4,400	4,750
Equipment Maintenance	1,658	3,000	3,000	2,000	2,500
Professional Services	1,200	1,200	1,200	1,200	1,200
Training & Education	6,127	8,150	8,150	7,650	5,760
Subscriptions & Memberships	969	1,003	1,003	1,003	1,003
Communication Expenditures	325	300	300	300	325
Capital Outlay - Computer Hardware	-	-	-	-	-
Capital Outlay - Building & Improvements	-	-	-	-	-
Total Expenditures:	**$ 184,739**	**$ 195,351**	**$ 195,351**	**$ 194,731**	**$ 193,887**

CITY OF VICTORIA, TEXAS
GENERAL FUND - DEVELOPMENT SERVICES ADMINISTRATION EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 127,750	$ 133,371	$ 133,371	$ 134,621	$ 134,667
COV1/500115	PREMIUM PAYROLL	41	-	-	-	-
COV1/500130	LONGEVITY PAY	1,284	1,332	1,332	1,332	1,380
COV1/500200	TMRS	22,721	22,711	22,711	22,697	22,665
COV1/500300	SOCIAL SECURITY	9,669	10,305	10,305	10,299	10,408
COV1/500400	HEALTH & ACC INSUR	8,975	8,975	8,975	8,975	8,975
COV1/500450	DENTAL INSURANCE	254	254	254	254	254
COV1/510005	OFFICE SUPPLIES	3,418	4,250	4,250	4,000	4,250
COV1/510010	SMALL TOOLS & SUPPL	348	500	500	400	500
COV1/520020	OFF EQPT,INST MAINTN	1,658	3,000	3,000	2,000	2,500
COV1/530000	PROFESSIONAL SVCS	1,200	1,200	1,200	1,200	1,200
COV1/540005	EDUCATIONAL DEVELOP	6,127	8,150	8,150	7,650	5,760
COV1/550010	SUBSCRIPS & MEMBR	969	1,003	1,003	1,003	1,003
COV1/560014	CELLULAR TEL EXP	325	300	300	300	325
COV1/900110	BLDG & IMPROVEMENTS	-	-	-	-	-
Total Expenditures:		**$ 184,739**	**$ 195,351**	**$ 195,351**	**$ 194,731**	**$ 193,887**

CITY OF VICTORIA, TEXAS
GENERAL FUND - PLANNING SERVICES DIVISION EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 212,172	$ 224,669	$ 224,669	$ 220,717	$ 225,511
Office Supplies & Other Supplies	842	3,100	3,100	3,100	1,000
Professional Services	136,804	-	58,196	58,196	-
Transit System	209,000	209,000	209,000	209,000	209,000
Training & Education	7,157	7,550	7,550	7,500	7,200
Subscriptions & Memberships	1,918	2,067	2,067	2,067	2,142
Communication Expenditures	225	780	780	525	780
Inter-Fund Charges	26,215	26,315	26,315	26,315	24,678
Advertising	461	600	600	600	600
700 Main Center Rental	12,364	12,364	12,364	12,364	12,364
Contract Labor	7,442	8,500	9,848	9,848	5,500
Capital Outlay - Computer Equipment	2,109	-	-	-	700
Total Expenditures:	**$ 616,709**	**$ 494,945**	**$ 554,489**	**$ 550,232**	**$ 489,475**

CITY OF VICTORIA, TEXAS
GENERAL FUND - PLANNING SERVICES DIVISION EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 156,718	$ 170,862	$ 170,862	$ 167,324	$ 167,427
COV1/500110	TEMPORARY PAYROLL	3,558	-	-	-	-
COV1/500115	EXTRA STRAIGHT TIME	102	-	-	154	-
COV1/500125	PREMIUM PAYROLL	716	500	500	757	600
COV1/500130	LONGEVITY PAY	288	432	432	384	528
COV1/500200	TMRS	28,210	28,964	28,964	28,429	28,081
COV1/500300	SOCIAL SECURITY	11,811	13,142	13,142	12,899	12,894
COV1/500400	HEALTH & ACC INSUR	10,258	10,258	10,258	10,258	15,386
COV1/500450	DENTAL INSURANCE	436	435	435	435	436
COV1/500600	WORKERS' COMP	76	76	76	78	159
COV1/510005	OFFICE SUPPLIES	375	2,600	2,600	2,600	500
COV1/510010	SMALL TOOLS & SUPPL	467	500	500	500	500
COV1/530000	PROFESSIONAL SVCS	136,804	-	58,196	58,196	-
COV1/530065	TRANSIT SYSTEM	209,000	209,000	209,000	209,000	209,000
COV1/540005	EDUCATIONAL DEVELOP	7,157	7,500	7,500	7,500	7,200
COV1/540020	MILEAGE REIMBURSE	-	50	50	-	-
COV1/550010	SUBSCRIPS & MEMBR	1,918	2,067	2,067	2,067	2,142
COV1/560012	LONG DIST TEL EXP	225	300	300	250	300
COV1/560014	CELLULAR TEL EXP	-	480	480	275	480
COV1/590010	PURCH HANDLING FEES	366	366	366	366	366
COV1/590070	COMMUNICATIONS OVRHD	4,751	4,751	4,751	4,751	3,114
COV1/590080	PRINT SHOP FEES	-	100	100	100	100
COV1/590090	INFO TECH CHARGES	21,098	21,098	21,098	21,098	21,098
COV1/600010	ADVER & PUBLICATIONS	461	600	600	600	600
COV1/640010	700 MAIN RENTAL	12,364	12,364	12,364	12,364	12,364
COV1/650010	CONTRACT LABOR	7,442	8,500	9,848	9,848	5,500
COV1/950500	COMP EQUIP - HARDWARE	2,109	-	-	-	700
Total Expenditures:		**$ 616,709**	**$ 494,945**	**$ 554,489**	**$ 550,232**	**$ 489,475**

CITY OF VICTORIA, TEXAS
GENERAL FUND - DEVELOPMENT CENTER / INSPECTIONS EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 583,861	$ 638,479	$ 638,479	$ 638,364	$ 648,578
Office Supplies & Other Supplies	12,033	15,296	15,387	13,423	14,410
Equipment Maintenance	1,354	38,593	39,193	29,950	38,823
Professional Services	-	1,000	400	400	1,000
Training & Education	17,262	19,235	19,235	17,800	18,362
Subscriptions & Memberships	1,605	1,811	2,011	2,011	2,071
Communication Expenditures	2,425	2,544	2,544	2,444	2,544
Inter-Fund Charges	59,161	106,721	106,721	106,992	56,216
Advertising Expenditures	-	250	250	250	250
700 Main Center Rental	11,143	11,143	11,143	11,143	11,143
Bank Merchant Charge	1,968	7,000	7,000	6,000	7,000
Capital Outlay - Equipment	4,959	-	-	-	-
Capital Outlay - Computer Equipment	5,205	-	-	-	-
Total Expenditures:	**$ 700,975**	**$ 842,072**	**$ 842,363**	**$ 828,778**	**$ 800,397**

CITY OF VICTORIA, TEXAS
GENERAL FUND - DEVELOPMENT CENTER / INSPECTIONS EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 416,570	$ 464,192	$ 464,192	$ 465,803	$ 471,188
COV1/500115	EXTRA STRAIGHT TIME	160	500	500	160	500
COV1/500125	PREMIUM PAYROLL	1,000	2,000	2,000	591	2,000
COV1/500130	LONGEVITY PAY	3,248	3,360	3,360	3,408	3,888
COV1/500200	TMRS	73,821	79,377	79,377	79,362	79,689
COV1/500300	SOCIAL SECURITY	29,876	36,016	36,016	36,009	36,592
COV1/500400	HEALTH & ACC INSUR	41,030	41,030	41,030	41,030	41,030
COV1/500410	RETIREE HEALTH & ACC	14,533	8,549	8,549	8,549	8,549
COV1/500450	DENTAL INSURANCE	1,452	1,161	1,161	1,161	1,162
COV1/500600	WORKERS' COMP	1,546	1,544	1,544	1,542	3,230
COV1/500910	SAFETY FOOTWEAR ALLO	625	750	750	750	750
COV1/510005	OFFICE SUPPLIES	6,119	6,500	6,300	6,300	6,500
COV1/510010	SMALL TOOLS & SUPPL	883	3,000	3,291	3,291	3,000
COV1/510015	FUEL	4,601	5,296	5,296	3,332	4,410
COV1/510045	UNIFORMS & CLOTHING	430	500	500	500	500
COV1/520017	SOFTWARE MAINTENANCE	-	37,943	37,943	28,700	37,423
COV1/520020	OFF EQPT,INST MAINTN	1,354	650	1,250	1,250	1,400
COV1/530000	PROFESSIONAL SVCS	-	1,000	400	400	1,000
COV1/540005	EDUCATIONAL DEVELOP	15,537	17,235	17,235	16,000	16,362
COV1/540020	MILEAGE REIMBURSE	1,724	2,000	2,000	1,800	2,000
COV1/550010	SUBSCRIPS & MEMBR	1,605	1,811	2,011	2,011	2,071
COV1/560012	LONG DIST TEL EXP	187	300	300	200	300
COV1/560014	CELLULAR TEL EXP	2,239	2,244	2,244	2,244	2,244
COV1/590010	PURCH HANDLING FEES	1,680	1,680	1,680	1,680	1,680
COV1/590020	CAPITAL REPLC CHRG	-	48,600	48,600	48,600	-
COV1/590030	REPAIR CHARGES	1,741	-	-	271	-
COV1/590070	COMMUNICATIONS OVRHD	6,160	6,160	6,160	6,160	4,037
COV1/590075	COMM-RADIO MAINT	3,230	3,230	3,230	3,230	3,448
COV1/590080	PRINT SHOP FEES	191	893	893	893	893
COV1/590090	INFO TECH CHARGES	46,158	46,158	46,158	46,158	46,158
COV1/600010	ADVER & PUBLICATIONS	-	250	250	250	250
COV1/640010	700 MAIN RENTAL	11,143	11,143	11,143	11,143	11,143
COV1/660045	BANK MERCHANT CHARGE	1,968	7,000	7,000	6,000	7,000
COV1/950120	OF EQ, INSTR, APPARA	4,959	-	-	-	-
COV1/950500	COMP EQUIP-HARDWARE	5,205	-	-	-	-
Total Expenditures:		**$ 700,975**	**$ 842,072**	**$ 842,363**	**$ 828,778**	**$ 800,397**

CITY OF VICTORIA, TEXAS
GENERAL FUND - CODE ENFORCEMENT EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 195,968	$ 213,342	$ 213,342	$ 175,889	$ 265,945
Office Supplies & Other Supplies	11,106	20,135	20,135	14,287	17,527
Equipment Maintenance	838	500	500	500	750
Professional Services	4,962	5,000	5,000	5,000	5,000
Training & Education	5,076	6,600	6,600	5,500	5,850
Subscriptions & Memberships	160	830	830	830	830
Communication Expenditures	3,980	4,045	4,045	3,545	4,045
Inter-Fund Charges	30,261	30,710	30,710	30,710	30,476
Advertising Expenditures	6,347	7,000	7,000	6,500	7,000
700 Main Rental	2,534	2,534	2,534	2,534	2,534
Contract Labor	124,784	100,000	100,000	100,000	110,000
Demolition	18,095	50,000	62,000	62,000	-
Capital Outlay - Building & Improvements	-	-	-	-	-
Capital Outlay - Computer Equipment	2,386	-	-	-	-
Total Expenditures:	**$ 406,497**	**$ 440,696**	**$ 452,696**	**$ 407,295**	**$ 449,957**

CITY OF VICTORIA, TEXAS
GENERAL FUND - CODE ENFORCEMENT EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 136,824	$ 150,533	$ 150,533	$ 118,656	$ 188,569
COV1/500115	EXTRA STRAIGHT TIME	399	-	-	1,086	-
COV1/500125	PREMIUM PAYROLL	2,456	2,000	2,000	2,836	2,000
COV1/500130	LONGEVITY PAY	1,392	1,536	1,536	1,536	1,872
COV1/500200	TMRS	25,039	26,060	26,060	20,989	32,165
COV1/500300	SOCIAL SECURITY	9,751	11,825	11,825	9,524	14,770
COV1/500400	HEALTH & ACC INSUR	19,026	20,308	20,308	20,308	25,218
COV1/500450	DENTAL INSURANCE	581	580	580	580	726
COV1/500910	SAFETY FOOTWEAR ALLO	500	500	500	375	625
COV1/510005	OFFICE SUPPLIES	7,326	11,000	11,000	9,000	9,000
COV1/510010	SMALL TOOLS & SUPPL	669	5,000	5,000	2,500	5,000
COV1/510015	FUEL	2,987	3,635	3,635	2,287	3,027
COV1/510045	UNIFORMS & CLOTHING	124	500	500	500	500
COV1/520020	OFF EQPT,INST MAINTN	838	500	500	500	750
COV1/530000	PROFESSIONAL SVCS	4,962	5,000	5,000	5,000	5,000
COV1/540005	EDUCATIONAL DEVELOP	5,076	6,500	6,500	5,500	5,850
COV1/540020	MILEAGE REIMBURSE	-	100	100	-	-
COV1/550010	SUBSCRIPS & MEMBR	160	830	830	830	830
COV1/560012	LONG DIST TEL EXP	10	25	25	25	25
COV1/560014	CELLULAR TEL EXP	3,970	4,020	4,020	3,520	4,020
COV1/590030	REPAIR CHARGES	771	953	953	953	953
COV1/590040	VES OVERHEAD	971	776	776	776	776
COV1/590045	VES FLEET SERVICES	3,501	3,566	3,566	3,566	3,566
COV1/590050	INSURANCE CHG-FLEET	427	454	454	454	454
COV1/590070	COMMUNICATIONS OVRHD	872	872	872	872	572
COV1/590075	COMM-RADIO MAINT	977	976	976	976	1,042
COV1/590080	PRINT SHOP FEES	129	500	500	500	500
COV1/590090	INFO TECH CHARGES	22,613	22,613	22,613	22,613	22,613
COV1/600010	ADVER & PUBLICATIONS	6,347	7,000	7,000	6,500	7,000
COV1/640010	700 MAIN RENTAL	2,534	2,534	2,534	2,534	2,534
COV1/650010	CONTRACT LABOR	124,784	100,000	100,000	100,000	110,000
COV1/730970	DEMOLITION	18,095	50,000	62,000	62,000	-
COV1/950500	COMP EQUIP - HARDWARE	2,386	-	-	-	-
Total Expenditures:		**$ 406,497**	**$ 440,696**	**$ 452,696**	**$ 407,295**	**$ 449,957**

CITY OF VICTORIA, TEXAS

GENERAL FUND - GEOGRAPHIC INFORMATION SYSTEM (GIS) EXPENDITURES

FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 249,499	$ 263,419	$ 263,419	$ 258,284	$ 251,197
Office Supplies & Other Supplies	1,758	2,000	2,000	2,000	2,000
Equipment Maintenance	19,349	19,350	19,350	19,350	19,350
Professional Services	-	124,500	130,500	126,500	10,000
Training & Education	9,957	10,000	10,000	10,000	9,000
Subscriptions & Memberships	350	470	470	470	470
Communication Expenditures	325	650	650	300	350
Employee Relations	-	-	-	-	-
Capital Outlay - Computer Equipment	1,499	2,800	2,800	2,800	700
Total Expenditures:	**$ 282,736**	**$ 423,189**	**$ 429,189**	**$ 419,704**	**$ 293,067**

CITY OF VICTORIA, TEXAS
GENERAL FUND - GEOGRAPHIC INFORMATION SYSTEM (GIS) EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 187,055	$ 198,323	$ 198,323	$ 194,177	$ 193,139
COV1/500130	LONGEVITY PAY	1,853	2,030	2,030	2,052	1,992
COV1/500200	TMRS	33,253	33,780	33,780	33,085	32,509
COV1/500300	SOCIAL SECURITY	13,379	15,327	15,327	15,012	14,928
COV1/500400	HEALTH & ACC INSUR	13,422	13,422	13,422	13,422	8,230
COV1/500450	DENTAL INSURANCE	537	537	537	537	399
COV1/510005	OFFICE SUPPLIES	1,758	2,000	2,000	2,000	2,000
COV1/520017	SOFTWARE MAINTENANCE	19,349	19,350	19,350	19,350	19,350
COV1/530000	PROFESSIONAL SVCS	-	124,500	130,500	126,500	10,000
COV1/540005	EDUCATIONAL DEVELOP	9,957	10,000	10,000	10,000	9,000
COV1/550010	SUBSCRIPS & MEMBR	350	470	470	470	470
COV1/560014	CELLULAR TEL EXP	325	650	650	300	350
COV1/950500	COMP EQUIP-HARDWARE	1,499	2,800	2,800	2,800	700
Total Expenditures:		**$ 282,736**	**$ 423,189**	**$ 429,189**	**$ 419,704**	**$ 293,067**

CITY OF VICTORIA, TEXAS
GENERAL FUND - ENGINEERING EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 625,224	$ 684,896	$ 684,896	$ 602,828	$ 660,514
Office Supplies & Other Supplies	18,076	22,393	22,073	16,799	18,271
Building Maintenance	-	500	500	-	500
Equipment Maintenance	3,979	7,000	7,000	5,600	7,000
Professional Services	-	7,500	7,500	7,500	7,500
Training & Education	4,372	6,000	6,000	5,000	5,650
Subscriptions & Memberships	991	1,916	1,916	1,916	1,274
Communication Expenditures	3,329	3,225	3,225	5,520	3,325
Light & Heating	-	-	-	-	-
Inter-Fund Charges	49,144	72,625	72,625	72,625	48,968
Employee Relations	-	150	470	470	150
700 Main Center Rental	11,618	11,618	11,618	11,618	11,618
Capital Outlay - Other Equipment	-	-	-	-	-
Capital Outlay - Computer Equipment	5,154	-	-	-	3,300
Capital Outlay - Machinery & Equipment	-	-	-	-	1,500
Total Expenditures:	**$ 721,886**	**$ 817,823**	**$ 817,823**	**$ 729,876**	**$ 769,570**

CITY OF VICTORIA, TEXAS
GENERAL FUND - ENGINEERING EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 408,778	$ 436,118	$ 436,118	$ 377,008	$ 415,501
COV1/500110	TEMPORARY PAYROLL	3,144	5,900	5,900	-	5,900
COV1/500115	EXTRA STRAIGHT TIME	5,927	-	-	4,711	-
COV1/500125	PREMIUM PAYROLL	29,287	55,000	55,000	48,509	55,000
COV1/500130	LONGEVITY PAY	6,048	6,048	6,048	6,000	4,368
COV1/500200	TMRS	79,643	83,949	83,949	73,696	79,238
COV1/500300	SOCIAL SECURITY	32,784	38,542	38,542	33,438	36,836
COV1/500400	HEALTH & ACC INSUR	46,159	46,159	46,159	46,159	45,733
COV1/500410	RETIREE HEALTH & ACC	9,287	9,287	9,287	9,287	11,735
COV1/500450	DENTAL INSURANCE	1,307	1,161	1,161	1,161	1,307
COV1/500600	WORKERS' COMP	1,985	1,982	1,982	1,983	4,146
COV1/500910	SAFETY FOOTWEAR ALLO	875	750	750	875	750
COV1/510005	OFFICE SUPPLIES	5,428	8,000	7,680	6,500	5,500
COV1/510010	SMALL TOOLS & SUPPL	1,429	2,500	2,500	2,000	2,500
COV1/510015	FUEL	8,879	9,693	9,693	6,099	8,071
COV1/510045	UNIFORMS & CLOTHING	2,339	2,200	2,200	2,200	2,200
COV1/520005	BUILDING MAINTENANCE	-	500	500	-	500
COV1/520020	OFF EQPT,INST MAINTN	3,979	7,000	7,000	5,600	7,000
COV1/530000	PROFESSIONAL SVCS	-	7,500	7,500	7,500	7,500
COV1/540005	EDUCATIONAL DEVELOP	2,824	4,500	4,500	3,500	4,050
COV1/540020	MILEAGE REIMBURSE	1,548	1,500	1,500	1,500	1,600
COV1/550010	SUBSCRIPS & MEMBR	991	1,916	1,916	1,916	1,274
COV1/560012	LONG DIST TEL EXP	224	225	225	310	225
COV1/560014	CELLULAR TEL EXP	3,105	3,000	3,000	5,210	3,100
COV1/590010	PURCH HANDLING FEES	1,247	1,247	1,247	1,247	1,247
COV1/590020	CAPITAL REPLC CHRG	-	22,000	22,000	22,000	-
COV1/590030	REPAIR CHARGES	1,035	2,668	2,668	2,668	2,668
COV1/590040	VES OVERHEAD	3,488	2,786	2,786	2,786	2,786
COV1/590045	VES FLEET SERVICES	12,570	12,805	12,805	12,805	12,805
COV1/590050	INSURANCE CHG-FLEET	1,926	2,050	2,050	2,050	2,050
COV1/590070	COMMUNICATIONS OVRHD	4,810	4,810	4,810	4,810	3,153
COV1/590080	PRINT SHOP FEES	39	231	231	231	231
COV1/590090	INFO TECH CHARGES	24,028	24,028	24,028	24,028	24,028
COV1/620016	OTHER EMPL RELATIONS	-	150	470	470	150
COV1/640010	700 MAIN RENTAL	11,618	11,618	11,618	11,618	11,618
COV1/950500	COMP EQUIP-HARDWARE	5,154	-	-	-	3,300
COV1/950600	MACHINERY AND EQUIP	-	-	-	-	1,500
Total Expenditures:		**$ 721,886**	**$ 817,823**	**$ 817,823**	**$ 729,876**	**$ 769,570**

CITY OF VICTORIA, TEXAS
GENERAL FUND - STREET EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 1,316,452	$ 1,336,388	$ 1,336,388	$ 1,379,519	$ 1,387,124
Office Supplies & Other Supplies	99,115	136,217	136,117	96,987	118,695
Building Maintenance	1,126	2,000	2,000	2,000	2,000
Equipment Maintenance	5,051	5,400	5,400	5,400	5,400
Street Maintenance	295,810	300,000	300,000	296,000	300,000
Drainage Maintenance	142,432	210,000	210,000	150,000	65,000
Drainage Mowing Maintenance	151,065	312,000	472,525	372,435	312,000
Other Structure Maintenance	-	1,000	1,000	-	1,000
Professional Services	3,246	10,000	10,100	10,100	10,000
Street Sweeping Program	103,505	400,000	493,760	493,760	400,000
Street Sweeping Program - Disposal	28,030	100,000	100,000	50,000	30,000
Training & Education	5,173	5,075	5,075	5,575	5,682
Subscriptions & Memberships	-	150	150	-	150
Communication Expenditures	1,564	1,250	1,250	1,150	1,550
Light and Heating	5,327	11,000	11,000	6,000	11,000
Inter-Fund Charges	302,042	674,445	674,445	674,445	506,733
Commercial Equipment Rental	10,468	46,000	46,000	43,000	40,000
Public Relations	633	600	600	600	600
Contract Labor	-	5,000	5,000	2,500	4,000
Transfer to Construction Fund	3,969,970	-	-	-	3,228,823
Capital Outlay - Building & Improvements	-	-	-	-	875
Capital Outlay - Drainage Improvements	-	-	-	-	50,000
Capital Outlay - Computer Hardware	5,219	3,300	3,300	3,300	1,100
Capital Outlay - Machinery & Equipment	-	22,700	22,700	22,700	19,500
Capital Outlay - Sidewalks	-	-	-	-	-
Capital Outlay - Street Maintenance Program	355,755	2,019,000	2,019,000	1,248,000	-
Capital Outlay - Street Construction Program	106,432	739,177	802,909	63,732	-
Total Expenditures:	**$ 6,908,415**	**$ 6,340,702**	**$ 6,658,720**	**$ 4,927,204**	**$ 6,501,232**

CITY OF VICTORIA, TEXAS
GENERAL FUND - STREET EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 815,249	$ 882,389	$ 882,389	$ 890,840	$ 922,327
COV1/500110	TEMPORARY PAYROLL	19,135	-	-	13,456	-
COV1/500115	EXTRA STRAIGHT TIME	3,317	-	-	3,318	-
COV1/500125	PREMIUM PAYROLL	31,980	10,000	10,000	22,515	10,000
COV1/500130	LONGEVITY PAY	10,680	10,800	10,800	9,648	10,848
COV1/500200	TMRS	149,997	152,868	152,868	156,747	157,716
COV1/500300	SOCIAL SECURITY	62,116	69,362	69,362	72,151	72,421
COV1/500400	HEALTH & ACC INSUR	130,569	126,082	126,082	126,082	131,644
COV1/500410	RETIREE HEALTH & ACC	74,243	65,928	65,928	65,928	49,998
COV1/500450	DENTAL INSURANCE	4,066	3,627	3,627	3,627	3,920
COV1/500600	WORKERS' COMP	11,850	11,832	11,832	11,832	24,750
COV1/500910	SAFETY FOOTWEAR ALLO	3,250	3,500	3,500	3,375	3,500
COV1/510005	OFFICE SUPPLIES	2,900	2,500	2,400	2,400	2,500
COV1/510010	SMALL TOOLS & SUPPL	19,001	23,000	23,000	23,000	23,000
COV1/510015	FUEL	70,371	104,717	104,717	65,887	87,195
COV1/510025	CHEM, MED, SURG SUP	-	300	300	-	300
COV1/510045	UNIFORMS & CLOTHING	6,843	5,700	5,700	5,700	5,700
COV1/520005	BUILDING MAINTENANCE	1,126	2,000	2,000	2,000	2,000
COV1/520020	OFF EQPT,INST MAINTN	400	400	400	400	400
COV1/520025	MACHINERY TOOLS	4,651	5,000	5,000	5,000	5,000
COV1/520105	STREETS & ROADWAYS	295,810	300,000	300,000	296,000	300,000
COV1/520115	STORM SEWER MAINT	142,432	210,000	210,000	150,000	65,000
COV1/520116	DRAINAGE MOWING MAIN	151,065	312,000	472,525	372,435	312,000
COV1/520250	OTHER STRUCT MAINT	-	1,000	1,000	-	1,000
COV1/530000	PROFESSIONAL SVCS	3,246	10,000	10,100	10,100	10,000
COV1/530090	STREET SWEEPING PRGR	103,505	400,000	493,760	493,760	400,000
COV1/530095	ST SWEEP DEBRIS DISP	28,030	100,000	100,000	50,000	30,000
COV1/540005	EDUCATIONAL DEVELOP	614	1,575	1,575	1,575	2,182
COV1/540020	MILEAGE REIMBURSE	4,559	3,500	3,500	4,000	3,500
COV1/550010	SUBSCRIPS & MEMBR	-	150	150	-	150
COV1/560012	LONG DIST TEL EXP	28	50	50	50	50
COV1/560014	CELLULAR TEL EXP	1,537	1,200	1,200	1,100	1,500
COV1/570010	LIGHTS & POWER	5,327	11,000	11,000	6,000	11,000
COV1/590010	PURCH HANDLING FEES	16,327	16,327	16,327	16,327	16,327
COV1/590020	CAPITAL REPLC CHRG	-	386,750	386,750	386,750	222,200
COV1/590030	REPAIR CHARGES	40,477	29,044	29,044	29,044	29,044
COV1/590040	VES OVERHEAD	41,539	33,178	33,178	33,178	33,178
COV1/590045	VES FLEET SERVICES	149,710	152,502	152,502	152,502	152,502
COV1/590050	INSURANCE CHG-FLEET	21,193	22,553	22,553	22,553	22,553
COV1/590060	MOTOR POOL VEH LSE	1,638	2,450	2,450	2,450	2,450
COV1/590070	COMMUNICATIONS OVRHD	10,759	10,759	10,759	10,759	7,052
COV1/590075	COMM-RADIO MAINT	8,076	8,076	8,076	8,076	8,621
COV1/590080	PRINT SHOP FEES	17	500	500	500	500
COV1/590090	INFO TECH CHARGES	12,306	12,306	12,306	12,306	12,306
COV1/610010	EQUIP & MACHIN RENTL	10,468	46,000	46,000	43,000	40,000
COV1/620016	OTHER EMPL RELATIONS	633	600	600	600	600
COV1/650010	CONTRACT LABOR	-	5,000	5,000	2,500	4,000

CITY OF VICTORIA, TEXAS
GENERAL FUND - STREET EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/720300	TRANSFER-CONST	3,969,970	-	-	-	3,228,823
COV1/900110	BUILDING & IMPROVEMT	-	-	-	-	875
COV1/950180	DRAINAGE IMPROVEMT	-	-	-	-	50,000
COV1/950500	COMP EQUIP-HARDWARE	5,219	3,300	3,300	3,300	1,100
COV1/950600	MACHINERY & EQUIP	-	22,700	22,700	22,700	19,500
COV1/970030	AUC-CONSTRUCTION - S	355,755	2,019,000	2,019,000	1,248,000	-
COV1/970030	AUC-CONSTRUCTION - C	106,432	739,177	802,909	63,732	-
Total Expenditures:		**$ 6,908,415**	**$ 6,340,702**	**$ 6,658,720**	**$ 4,927,204**	**$ 6,501,232**

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CITY OF VICTORIA, TEXAS
GENERAL FUND - TRAFFIC CONTROL EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 461,601	$ 475,988	$ 475,988	$ 474,571	$ 480,380
Office Supplies & Other Supplies	26,026	30,805	30,805	23,889	27,684
Traffic Marker Supplies	134,262	151,000	157,171	152,171	150,000
Building Maintenance	978	1,500	1,500	1,500	1,500
Equipment Maintenance	1,718	12,675	12,675	12,675	12,675
Traffic Signal Maintenance	203,060	264,600	300,767	295,767	257,400
Street Lights Maintenance	34,304	20,000	20,000	20,000	20,000
Professional Services	8,599	28,000	28,000	20,000	15,000
Street Striping Program	186,131	250,000	491,396	481,396	-
Training & Education	1,800	2,700	2,700	2,000	2,430
Subscriptions & Memberships	450	780	780	780	780
Communication Expenditures	1,563	1,650	1,650	1,550	1,650
Light and Heating	976,960	935,000	935,000	980,000	980,000
Inter-Fund Charges	82,660	295,414	295,414	295,414	109,074
Commercial Equipment Rental	-	1,000	1,000	500	1,000
Public Relations	-	25	25	25	25
Capital Outlay - Building & Improvements	-	-	-	-	875
Capital Outlay - Computer Equipment	2,607	1,100	1,100	1,100	-
Capital Outlay - Computer Software	93,600	-	-	-	-
Capital Outlay - Machinery & Equipment	37,215	3,500	6,680	6,680	-
Total Expenditures:	**$ 2,253,534**	**$ 2,475,737**	**$ 2,762,650**	**$ 2,770,017**	**$ 2,060,473**

CITY OF VICTORIA, TEXAS
GENERAL FUND - TRAFFIC CONTROL EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 308,656	$ 318,432	$ 318,432	$ 316,793	$ 318,144
COV1/500115	EXTRA STRAIGHT TIME	3,067	-	-	2,956	-
COV1/500125	PREMIUM PAYROLL	8,413	12,500	12,500	10,092	12,500
COV1/500130	LONGEVITY PAY	3,552	3,936	3,936	3,888	4,272
COV1/500200	TMRS	55,849	56,648	56,648	56,456	55,984
COV1/500300	SOCIAL SECURITY	22,861	25,703	25,703	25,616	25,707
COV1/500400	HEALTH & ACC INSUR	45,733	45,307	45,307	45,307	45,733
COV1/500410	RETIREE HEALTH & ACC	6,839	6,839	6,839	6,839	6,839
COV1/500450	DENTAL INSURANCE	1,307	1,306	1,306	1,306	1,307
COV1/500600	WORKERS' COMP	4,198	4,192	4,192	4,194	8,769
COV1/500910	SAFETY FOOTWEAR ALLO	1,125	1,125	1,125	1,125	1,125
COV1/510005	OFFICE SUPPLIES	1,467	1,225	1,225	1,225	1,225
COV1/510010	SMALL TOOLS & SUPPL	8,131	8,330	8,330	8,330	8,330
COV1/510015	FUEL	13,305	18,650	18,650	11,734	15,529
COV1/510025	CHEM, MED, SURG SUP	179	100	100	100	100
COV1/510045	UNIFORMS & CLOTHING	2,944	2,500	2,500	2,500	2,500
COV1/510070	TRAFFIC MARK SUPPL	134,262	151,000	157,171	152,171	150,000
COV1/520005	BUILDING MAINTENANCE	978	1,500	1,500	1,500	1,500
COV1/520017	SOFTWARE MAINTENANCE	1,050	11,675	11,675	11,675	11,675
COV1/520025	MACHINERY TOOLS	668	1,000	1,000	1,000	1,000
COV1/520120	TRAFFIC SIGNAL MAINT	203,060	264,600	300,767	295,767	257,400
COV1/520125	STREET LIGHT MAINT	34,304	20,000	20,000	20,000	20,000
COV1/530000	PROFESSIONAL SVCS	8,599	28,000	28,000	20,000	15,000
COV1/530003	STRIPING PROGRAM	186,131	250,000	491,396	481,396	-
COV1/540005	EDUCATIONAL DEVELOP	1,800	2,700	2,700	2,000	2,430
COV1/550010	SUBSCRIPS & MEMBR	450	780	780	780	780
COV1/560012	LONG DIST TEL EXP	19	50	50	50	50
COV1/560014	CELLULAR TEL EXP	1,545	1,600	1,600	1,500	1,600
COV1/570010	LIGHTS & POWER	976,960	935,000	935,000	980,000	980,000
COV1/590010	PURCH HANDLING FEES	9,745	9,745	9,745	9,745	9,745
COV1/590020	CAPITAL REPLC CHRG	-	209,550	209,550	209,550	24,500
COV1/590030	REPAIR CHARGES	4,590	8,524	8,524	8,524	8,524
COV1/590040	VES OVERHEAD	8,544	6,824	6,824	6,824	6,824
COV1/590045	VES FLEET SERVICES	30,795	31,369	31,369	31,369	31,369
COV1/590050	INSURANCE CHG-FLEET	4,718	5,021	5,021	5,021	5,021
COV1/590070	COMMUNICATIONS OVRHD	4,375	4,375	4,375	4,375	2,867
COV1/590075	COMM-RADIO MAINT	3,230	3,230	3,230	3,230	3,448
COV1/590080	PRINT SHOP FEES	11	125	125	125	125
COV1/590090	INFO TECH CHARGES	16,651	16,651	16,651	16,651	16,651
COV1/610010	EQUIP & MACHIN RENTL	-	1,000	1,000	500	1,000
COV1/620016	OTHER EMPL RELATIONS	-	25	25	25	25
COV1/900110	BUIDINGS & IMPROVMT	-	-	-	-	875
COV1/950500	COMP EQUIP-HARDWARE	2,607	1,100	1,100	1,100	-
COV1/950510	COMP EQUIP-SOFTWARE	93,600	-	-	-	-
COV1/950600	MACHINERY & EQUIP	37,215	3,500	6,680	6,680	-
Total Expenditures:		**$ 2,253,534**	**$ 2,475,737**	**$ 2,762,650**	**$ 2,770,017**	**$ 2,060,473**

CITY OF VICTORIA, TEXAS
GENERAL FUND - BUILDING SERVICES EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 246,343	$ 286,423	$ 286,423	$ 282,195	$ 286,430
Office Supplies & Other Supplies	17,746	21,764	21,764	20,167	20,816
Building Maintenance	24,169	23,000	23,000	23,000	29,000
Equipment Maintenance	18,815	20,500	20,500	19,500	6,000
Training & Education	1,260	2,200	2,200	1,500	2,130
Subcriptions & Memberships	-	600	600	-	600
Communication Expenditures	2,475	2,450	2,450	2,450	2,550
Light and Heating	72,880	67,000	67,000	73,000	73,000
Inter-Fund Charges	22,012	20,988	20,988	20,988	19,634
Advertising Expenditures	-	-	-	-	-
Commercial Equipment Rental	244	968	968	968	968
Public Relations	-	-	-	-	-
Capital Outlay - Building & Other Structures	11,888	45,000	45,000	43,000	-
Capital Outlay - Heat, Vent, Air Cond.	-	-	-	-	27,500
Capital Outlay - Computer Equipment	2,163	-	-	-	-
Total Expenditures:	**$ 419,995**	**$ 490,893**	**$ 490,893**	**$ 486,768**	**$ 468,628**

CITY OF VICTORIA, TEXAS
GENERAL FUND - BUILDING SERVICES EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 165,640	$ 193,320	$ 193,320	$ 194,350	$ 196,009
COV1/500115	EXTRA STRAIGHT TIME	94	600	600	219	600
COV1/500125	PREMIUM PAYROLL	825	4,400	4,400	482	4,400
COV1/500130	LONGEVITY PAY	1,920	2,112	2,112	2,112	2,352
COV1/500200	TMRS	29,769	33,919	33,919	33,347	34,005
COV1/500300	SOCIAL SECURITY	11,388	15,390	15,390	15,130	15,614
COV1/500400	HEALTH & ACC INSUR	30,773	30,773	30,773	30,773	25,644
COV1/500410	RETIREE HEALTH & ACC	2,565	2,565	2,565	2,565	2,565
COV1/500450	DENTAL INSURANCE	871	725	725	725	581
COV1/500600	WORKERS' COMP	1,872	1,869	1,869	1,868	3,910
COV1/500910	SAFETY FOOTWEAR ALLO	625	750	750	625	750
COV1/510005	OFFICE SUPPLIES	58	800	800	800	800
COV1/510007	OFFICE SUPP-LICENSES	3,192	3,200	3,200	3,200	3,200
COV1/510010	SMALL TOOLS & SUPPL	11,912	13,500	13,500	13,500	13,500
COV1/510015	FUEL	2,084	3,046	3,046	1,917	2,536
COV1/510045	UNIFORMS & CLOTHING	500	1,218	1,218	750	780
COV1/520005	BUILDING MAINTENANCE	24,169	23,000	23,000	23,000	29,000
COV1/520010	AIR COND, HEAT, VENT	18,815	19,500	19,500	19,500	5,500
COV1/520015	COMPUTER MAINT	-	500	500	-	-
COV1/520020	OFF EQPT,INST MAINTN	-	500	500	-	500
COV1/540005	EDUCATIONAL DEVELOP	-	700	700	-	630
COV1/540020	MILEAGE REIMBURSE	1,260	1,500	1,500	1,500	1,500
COV1/550010	SUBSCRIPS & MEMBR	-	600	600	-	600
COV1/560010	LOCAL TEL EXPENSES	1,391	1,400	1,400	1,400	1,400
COV1/560012	LONG DIST TEL EXP	25	50	50	50	50
COV1/560014	CELLULAR TEL EXP	1,059	1,000	1,000	1,000	1,100
COV1/570010	LIGHTS & POWER	65,858	60,000	60,000	66,000	66,000
COV1/570020	HEATING	7,022	7,000	7,000	7,000	7,000
COV1/590010	PURCH HANDLING FEES	2,147	2,147	2,147	2,147	2,147
COV1/590030	REPAIR CHARGES	1,499	515	515	515	515
COV1/590040	VES OVERHEAD	707	565	565	565	565
COV1/590045	VES FLEET SERVICES	2,548	2,595	2,595	2,595	2,595
COV1/590050	INSURANCE CHG-FLEET	392	417	417	417	417
COV1/590070	COMMUNICATIONS OVRHD	3,929	3,929	3,929	3,929	2,575
COV1/590080	PRINT SHOP FEES	-	30	30	30	30
COV1/590090	INFO TECH CHARGES	10,790	10,790	10,790	10,790	10,790
COV1/610010	EQUIP & MACHIN RENTL	244	968	968	968	968
COV1/900110	BUILDINGS & IMPROVMT	11,888	45,000	45,000	43,000	-
COV1/900120	HEATING, VENT, AIR COND	-	-	-	-	27,500
COV1/950500	COMP EQUIP-HARDWARE	2,163	-	-	-	-
Total Expenditures:		**$ 419,995**	**$ 490,893**	**$ 490,893**	**$ 486,768**	**$ 468,628**

CITY OF VICTORIA, TEXAS
GENERAL FUND - CUSTODIAL EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 165,096	$ 173,847	$ 173,847	$ 173,312	$ 173,118
Office Supplies & Other Supplies	21,756	23,826	23,826	22,683	23,671
Building Maintenance	448	1,000	1,000	500	1,000
Equipment Maintenance	-	100	100	-	100
Communication Expenditures	352	400	400	400	400
Inter-Fund Charges	9,739	10,957	10,957	10,957	10,833
Advertising	-	225	225	-	-
Commercial Equipment Rental	-	2,500	2,500	2,500	2,500
Capital Outlay - Machinery & Equipment	3,941	-	-	-	-
Total Expenditures:	**$ 201,331**	**$ 212,855**	**$ 212,855**	**$ 210,352**	**$ 211,622**

CITY OF VICTORIA, TEXAS
GENERAL FUND - CUSTODIAL EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 100,323	$ 104,746	$ 104,746	$ 106,313	$ 106,363
COV1/500115	EXTRA STRAIGHT TIME	89	800	800	258	800
COV1/500125	PREMIUM PAYROLL	1,851	3,000	3,000	1,546	3,000
COV1/500130	LONGEVITY PAY	2,160	2,304	2,304	2,304	2,448
COV1/500200	TMRS	18,473	18,774	18,774	18,702	18,844
COV1/500300	SOCIAL SECURITY	7,570	8,518	8,518	8,485	8,653
COV1/500400	HEALTH & ACC INSUR	20,515	20,515	20,515	20,515	20,515
COV1/500410	RETIREE HEALTH & ACC	11,016	12,240	12,240	12,240	7,344
COV1/500450	DENTAL INSURANCE	581	435	435	435	436
COV1/500600	WORKERS' COMP	2,018	2,015	2,015	2,015	4,215
COV1/500910	SAFETY FOOTWEAR ALLO	500	500	500	500	500
COV1/510005	OFFICE SUPPLIES	168	50	50	50	50
COV1/510010	SMALL TOOLS & SUPPL	20,129	22,200	22,200	21,700	22,200
COV1/510015	FUEL	1,077	926	926	583	771
COV1/510045	UNIFORMS & CLOTHING	382	650	650	350	650
COV1/520005	BUILDING MAINTENANCE	448	1,000	1,000	500	1,000
COV1/520025	MACHINERY TOOLS	-	100	100	-	100
COV1/560014	CELLULAR TEL EXP	352	400	400	400	400
COV1/590010	PURCH HANDLING FEES	248	248	248	248	248
COV1/590030	REPAIR CHARGES	480	1,768	1,768	1,768	1,768
COV1/590040	VES OVERHEAD	722	577	577	577	577
COV1/590045	VES FLEET SERVICES	2,600	2,649	2,649	2,649	2,649
COV1/590050	INSURANCE CHG-FLEET	399	425	425	425	425
COV1/590070	COMMUNICATIONS OVRHD	360	360	360	360	236
COV1/590090	INFO TECH CHARGES	4,930	4,930	4,930	4,930	4,930
COV1/600010	ADVER & PUBLICATIONS	-	225	225	-	-
COV1/610010	EQUIP & MACHIN RENTL	-	2,500	2,500	2,500	2,500
COV1/950600	MACHINERY & EQUIP	3,941	-	-	-	-
Total Expenditures:		**$ 201,331**	**$ 212,855**	**$ 212,855**	**$ 210,352**	**$ 211,622**

CITY OF VICTORIA, TEXAS
GENERAL FUND - PARKS & RECREATION EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 1,684,967	$ 1,830,416	$ 1,826,108	$ 1,706,612	$ 1,821,484
Office Supplies & Other Supplies	278,574	275,142	278,501	255,372	316,155
Building Maintenance	15,676	17,500	17,500	17,500	28,000
Equipment Maintenance	36,490	58,571	60,621	60,621	4,470
Drainage Mowing Maintenance	57,685	-	-	-	-
Softball Complex Maintenance	-	-	-	-	-
Park & Playground Maintenance	8,516	6,173	6,173	6,173	6,000
Other Structure Maintenance	42,436	59,000	61,066	61,066	49,950
Professional Services	100,474	12,650	14,537	14,537	8,850
Training & Education	21,031	32,500	30,613	27,000	25,030
Subscriptions & Memberships	576	1,349	1,349	1,349	1,000
Communication Expenditures	8,818	9,075	9,075	7,200	10,740
Light and Heating	227,556	223,500	223,500	228,000	230,000
Inter-Fund Charges	288,410	213,765	213,765	213,765	164,862
Advertising Expenditures	1,676	8,300	8,300	6,000	8,000
Commercial Equipment Rental	1,740	5,500	5,500	5,500	1,700
Public Relations	1,672	1,500	1,500	1,500	1,500
Contract Labor	255,486	350,330	372,483	370,000	268,000
Tournaments and Programs	-	-	-	-	-
Bank Merchant Charge	994	-	-	1,500	1,000
Transfer to Construction Fund	503,200	-	-	-	-
Capital Outlay - Building Improvements	-	1,500,000	1,500,000	1,500,000	-
Capital Outlay - Heating, Vent, & A/C	-	-	-	-	-
Capital Outlay - Other Structure	176,052	598,000	629,825	555,825	106,500
Capital Outlay - Computer Equipment	6,331	-	1,900	1,900	-
Capital Outlay - Machinery & Equipment	49,995	-	2,300	2,300	262,500
Total Expenditures:	**$ 3,768,357**	**$ 5,203,271**	**$ 5,264,616**	**$ 5,043,720**	**$ 3,315,741**

CITY OF VICTORIA, TEXAS
GENERAL FUND - PARKS & RECREATION EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 1,068,562	$ 1,201,601	$ 1,197,293	$ 1,106,903	$ 1,174,759
COV1/500110	TEMPORARY PAYROLL	13,041	36,750	36,750	17,121	18,000
COV1/500115	EXTRA STRAIGHT TIME	10,177	7,700	7,700	9,040	11,000
COV1/500125	PREMIUM PAYROLL	77,596	54,807	54,807	66,086	75,000
COV1/500130	LONGEVITY PAY	12,259	12,105	12,105	11,330	11,866
COV1/500200	TMRS	204,934	215,930	215,930	202,575	212,777
COV1/500300	SOCIAL SECURITY	83,958	100,786	100,786	93,220	99,081
COV1/500400	HEALTH & ACC INSUR	183,055	169,337	169,337	169,337	180,068
COV1/500410	RETIREE HEALTH & ACC	10,521	11,541	11,541	11,541	7,461
COV1/500450	DENTAL INSURANCE	5,793	4,656	4,656	4,656	4,559
COV1/500600	WORKERS' COMP	10,708	10,691	10,691	10,691	22,363
COV1/500910	SAFETY FOOTWEAR ALLO	4,363	4,512	4,512	4,113	4,550
COV1/510005	OFFICE SUPPLIES	5,725	6,000	6,000	6,000	6,000
COV1/510010	SMALL TOOLS & SUPPL	99,902	89,100	89,100	89,100	127,000
COV1/510015	FUEL	57,582	58,192	58,192	36,613	48,455
COV1/510025	CHEM, MED, SURG SUP	2,541	16,000	16,000	15,000	10,500
COV1/510030	BOTANICAL & AG	42,651	50,650	54,009	54,009	52,000
COV1/510031	MOSQUITO SPRAYING	15,059	10,500	10,500	10,500	15,100
COV1/510045	UNIFORMS & CLOTHING	1,237	2,550	2,550	2,000	10,500
COV1/510065	RECREATIONAL SUPPL	30,904	18,600	18,600	18,600	31,600
COV1/510075	FIREWORKS	15,000	15,000	15,000	15,000	15,000
COV1/520005	BUILDING MAINTENANCE	15,676	17,500	17,500	17,500	28,000
COV1/520017	SOFTWARE MAINTENANCE	2,970	2,200	4,125	4,125	2,970
COV1/520020	OFF EQPT,INST MAINTN	1,500	6,121	6,121	6,121	1,500
COV1/520025	MACHINERY TOOLS	32,019	50,250	50,375	50,375	-
COV1/520116	DRAINAGE MOWING MAIN	57,685	-	-	-	-
COV1/520220	PARK & PLAYGRND LG	8,516	6,173	6,173	6,173	6,000
COV1/520250	OTHER STRUCT MAINT	42,436	59,000	61,066	61,066	49,950
COV1/530000	PROFESSIONAL SVCS	100,474	12,650	14,537	14,537	8,850
COV1/540005	EDUCATIONAL DEVELOP	20,126	30,000	28,113	25,000	24,030
COV1/540020	MILEAGE REIMBURSE	905	2,500	2,500	2,000	1,000
COV1/550010	SUBSCRIPS & MEMBR	576	1,349	1,349	1,349	1,000
COV1/560010	LOCAL TEL EXPENSES	2,170	2,600	2,600	2,000	2,200
COV1/560012	LONG DIST TEL EXP	160	200	200	200	200
COV1/560014	CELLULAR TEL EXP	6,488	6,275	6,275	5,000	6,900
COV1/560022	DATA LINE	-	-	-	-	1,440
COV1/570010	LIGHTS & POWER	227,556	223,500	223,500	228,000	230,000
COV1/580010	LAUNDRY	7,973	8,550	8,550	8,550	-
COV1/590010	PURCH HANDLING FEES	4,942	4,942	4,942	4,942	4,942
COV1/590020	CAPITAL REPLC CHRG	110,364	52,000	52,000	52,000	5,000
COV1/590030	REPAIR CHARGES	31,601	14,553	14,553	14,553	14,553
COV1/590040	VES OVERHEAD	16,461	13,149	13,149	13,149	13,149
COV1/590045	VES FLEET SERVICES	59,328	60,433	60,433	60,433	60,433
COV1/590050	INSURANCE CHG-FLEET	9,090	9,673	9,673	9,673	9,673
COV1/590060	MOTOR POOL VEH LSE	-	1,150	1,150	1,150	1,150
COV1/590070	COMMUNICATIONS OVRHD	7,740	7,740	7,740	7,740	5,073
COV1/590075	COMM-RADIO MAINT	11,325	11,324	11,324	11,324	12,088
COV1/590080	PRINT SHOP FEES	293	1,535	1,535	1,535	1,535
COV1/590090	INFO TECH CHARGES	37,266	37,266	37,266	37,266	37,266
COV1/600010	ADVER & PUBLICATIONS	1,676	8,300	8,300	6,000	8,000

CITY OF VICTORIA, TEXAS
GENERAL FUND - PARKS & RECREATION EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
COV1/610010	EQUIP & MACHIN RENTL	1,740	5,500	5,500	5,500	1,700
COV1/620016	OTHER EMPL RELATIONS	1,672	1,500	1,500	1,500	1,500
COV1/650010	CONTRACT LABOR	255,486	350,330	372,483	370,000	268,000
COV1/660045	BANK MERCHANT CHARGE	994	-	-	1,500	1,000
COV1/720300	TRANSFER-CONST	503,200	-	-	-	-
COV1/900110	BUILDINGS & IMPROVMT	-	1,500,000	1,500,000	1,500,000	-
COV1/900150	OTHER STRUCTURES	176,052	598,000	629,825	555,825	106,500
COV1/950500	COMP EQUIP-HARDWARE	6,331	-	1,900	1,900	-
COV1/950600	MACHINERY & EQUIP	49,995	-	2,300	2,300	262,500
Total Expenditures:		**$ 3,768,357**	**$ 5,203,271**	**$ 5,264,616**	**$ 5,043,720**	**$ 3,315,741**

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CITY OF VICTORIA, TEXAS
GENERAL FUND - LIBRARY EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 1,264,053	$ 1,361,701	$ 1,361,701	$ 1,343,657	$ 1,363,673
Office Supplies & Other Supplies	57,569	66,448	66,489	64,447	65,326
Building Maintenance	16,238	26,080	29,290	28,290	23,772
Equipment Maintenance	50,615	61,070	65,048	65,048	63,790
Book Maintenance	507	3,000	3,000	3,000	1,500
Professional Services	13,364	19,600	19,600	19,600	18,825
Training & Education	7,117	9,800	9,800	8,950	9,120
Subscriptions & Memberships	82,830	100,300	100,300	100,300	99,610
Communication Expenditures	16,507	16,775	16,775	16,465	16,925
Light and Heating	74,273	80,000	80,000	78,000	78,000
Inter-Fund Charges	189,624	191,653	191,653	191,653	191,653
Advertising	1,138	2,000	2,160	2,160	2,500
Commercial Equipment Rental	29,860	31,500	31,500	31,500	31,500
Public Relations	576	1,500	1,500	1,500	1,500
Programs	1,998	2,000	2,000	2,000	2,500
Refunds	1,604	1,500	1,500	1,500	1,500
Capital Outlay - Building Improvements	5,045	17,840	17,840	17,840	-
Capital Outlay - Heat, Vent, Air Cond	24,286	7,000	7,000	6,000	26,600
Capital Outlay - Other Equipment	36,738	10,329	10,329	10,329	1,750
Capital Outlay - Computer Equipment	24,638	31,300	37,703	37,703	30,100
Capital Outlay - Books	220,663	222,200	222,200	222,200	222,200
Total Expenditures:	**$ 2,119,245**	**$ 2,263,596**	**$ 2,277,387**	**$ 2,252,141**	**$ 2,252,344**

CITY OF VICTORIA, TEXAS
GENERAL FUND - LIBRARY EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 852,316	$ 932,508	$ 932,508	$ 922,894	$ 941,322
COV1/500110	TEMPORARY PAYROLL	37,103	41,870	41,870	36,375	41,870
COV1/500115	EXTRA STRAIGHT TIME	253	-	-	84	-
COV1/500125	PREMIUM PAYROLL	751	1,200	1,200	1,226	1,200
COV1/500130	LONGEVITY PAY	7,084	8,160	8,160	7,924	8,880
COV1/500200	TMRS	150,819	158,799	158,799	157,157	158,504
COV1/500300	SOCIAL SECURITY	64,481	75,256	75,256	74,091	75,985
COV1/500400	HEALTH & ACC INSUR	131,428	127,793	127,793	127,793	121,813
COV1/500410	RETIREE HEALTH & ACC	15,504	12,240	12,240	12,240	9,792
COV1/500450	DENTAL INSURANCE	3,920	3,482	3,482	3,482	3,485
COV1/500600	WORKERS' COMP	394	393	393	392	822
COV1/510005	OFFICE SUPPLIES	48,977	54,050	54,091	53,000	54,050
COV1/510007	OFFICE SUPP-LICENSES	8,058	11,688	11,688	11,000	10,685
COV1/510015	FUEL	533	710	710	447	591
COV1/520005	BUILDING MAINTENANCE	16,238	26,080	29,290	28,290	23,772
COV1/520010	AIR COND, HEAT, VENT	5,377	3,800	3,800	3,800	5,500
COV1/520017	SOFTWARE MAINTENANCE	-	-	3,978	3,978	39,970
COV1/520020	OFF EQPT,INST MAINTN	45,238	57,270	57,270	57,270	18,320
COV1/520035	BOOK BINDING MAINT	507	3,000	3,000	3,000	1,500
COV1/530000	PROFESSIONAL SVCS	13,364	19,600	19,600	19,600	18,825
COV1/540005	EDUCATIONAL DEVELOP	6,124	8,300	8,300	7,300	7,470
COV1/540010	COMPUTER TRAINING	350	1,000	1,000	1,000	1,000
COV1/540020	MILEAGE REIMBURSE	643	500	500	650	650
COV1/550010	SUBSCRIPS & MEMBR	1,330	1,300	1,300	1,300	1,610
COV1/550020	LIBRARY SUBSCRIPTION	20,230	27,000	27,000	27,000	23,000
COV1/550025	ELECTRONIC SUBSCRPTN	61,271	72,000	72,000	72,000	75,000
COV1/560010	LOCAL TEL EXPENSES	1,739	1,750	1,750	1,865	1,750
COV1/560012	LONG DIST TEL EXP	267	125	125	100	275
COV1/560014	CELLULAR TEL EXP	-	400	400	-	400
COV1/560018	INTERNET CONN EXP	14,501	14,500	14,500	14,500	14,500
COV1/570010	LIGHTS & POWER	74,273	80,000	80,000	78,000	78,000
COV1/590010	PURCH HANDLING FEES	5,156	5,156	5,156	5,156	5,156
COV1/590030	REPAIR CHARGES	823	667	667	667	667
COV1/590040	VES OVERHEAD	630	503	503	503	503
COV1/590045	VES FLEET SERVICES	2,269	2,311	2,311	2,311	2,311
COV1/590050	INSURANCE CHG-FLEET	347	369	369	369	369
COV1/590080	PRINT SHOP FEES	450	2,698	2,698	2,698	2,698
COV1/590090	INFO TECH CHARGES	179,949	179,949	179,949	179,949	179,949
COV1/600010	ADVER & PUBLICATIONS	1,138	2,000	2,160	2,160	2,500
COV1/610010	EQUIP & MACHIN RENTL	29,860	31,500	31,500	31,500	31,500
COV1/620016	OTHER EMPL RELATIONS	576	1,500	1,500	1,500	1,500
COV1/650020	TOURN/PROGRAM EXP	1,998	2,000	2,000	2,000	2,500
COV1/700080	REFUND OF COLL REV	1,604	1,500	1,500	1,500	1,500

CITY OF VICTORIA, TEXAS
GENERAL FUND - LIBRARY EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/900110	BUILDINGS & IMPROVMT	5,045	17,840	17,840	17,840	-
COV1/900120	HEAT, VENT, AIR COND	24,286	7,000	7,000	6,000	26,600
COV1/950120	OF EQ, INSTR, APPARA	36,738	10,329	10,329	10,329	1,750
COV1/950500	COMP EQUIP-HARDWARE	24,638	31,300	37,703	37,703	30,100
COV1/950700	BOOKS	220,663	222,200	222,200	222,200	222,200
Total Expenditures:		**$ 2,119,245**	**$ 2,263,596**	**$ 2,277,387**	**$ 2,252,141**	**$ 2,252,344**

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CITY OF VICTORIA, TEXAS
GENERAL FUND - NON-DEPARTMENTAL EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 840	$ 14,000	$ 14,000	$ 1,000	$ 1,000
Software Maintenance SAP	52,618	56,350	56,490	56,392	56,350
Professional Services	14,005	8,100	8,100	8,100	8,100
Subscriptions & Memberships	37,812	37,785	37,785	37,785	37,685
General Liability Insurance	19,623	17,561	17,561	17,561	19,949
Public Official E & O Insurance	31,215	29,637	29,637	29,637	34,482
Crime Coverage	3,825	3,896	3,896	3,896	3,896
Contractors Equipment Insurance	6,489	7,761	7,761	7,761	8,038
Comprehensive Property Insurance	106,476	105,562	105,562	105,562	124,280
Public Relations & Council	2,668	3,200	3,060	3,060	3,200
Inter-Fund Charges	148,864	148,864	148,864	148,864	148,864
Annual Employee Banquet	10,210	-	-	-	-
Annual Employee Fun Day	-	6,500	6,500	-	-
Victoria County Airport Study	-	-	-	-	-
South Texas Zoo	150,000	190,000	190,000	190,000	125,000
Challenger League	-	-	-	-	-
Refunds on Contracts	-	-	-	3,192	-
Flood Expense	2,633	-	-	-	-
Tax Assessor	22,004	22,380	22,780	22,780	22,380
Appraisal District	301,247	345,230	344,830	325,000	335,000
Transfer to Construction Fund	12,661	521,420	521,420	521,420	521,420
Transfer to Emergency Management	76,346	124,236	124,236	120,000	120,000
Transfer to Health Fund	-	-	-	-	-
Total Expenditures:	**$ 999,535**	**$ 1,642,482**	**$ 1,642,482**	**$ 1,602,010**	**$ 1,569,644**

CITY OF VICTORIA, TEXAS
GENERAL FUND - NON-DEPARTMENTAL EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500700	STATE UNEMPL TAX	$ 840	$ 14,000	$ 14,000	$ 1,000	$ 1,000
COV1/520017	SOFTWARE MAINTENANCE	52,618	56,350	56,490	56,392	56,350
COV1/530000	PROFESSIONAL SVCS	14,005	8,100	8,100	8,100	8,100
COV1/550010	SUBSCRIPS & MEMBR	37,812	37,785	37,785	37,785	37,685
COV1/590085	PRINT SHOP OVERHEAD	81,488	81,488	81,488	81,488	81,488
COV1/590100	SAFETY MGMT OVERHEAD	67,376	67,376	67,376	67,376	67,376
COV1/620012	ANNUAL EMPLE BANQUET	10,210	-	-	-	-
COV1/620014	EE FUN DAY	-	6,500	6,500	-	-
COV1/620016	OTHER EMPL RELATIONS	2,668	3,200	3,060	3,060	3,200
COV1/630105	GEN LIAB FROM MULT	19,623	17,561	17,561	17,561	19,949
COV1/630120	PUBLIC OFFICIALS E&O	31,215	29,637	29,637	29,637	34,482
COV1/630130	COMPREH PROP INS	106,476	105,562	105,562	105,562	124,280
COV1/630190	CRIME COVERAGE	3,825	3,896	3,896	3,896	3,896
COV1/630200	CONTRACTORS EQUIP	6,489	7,761	7,761	7,761	8,038
COV1/670050	SOUTH TEXAS ZOO	150,000	190,000	190,000	190,000	125,000
COV1/690010	TAX ASSESSOR	22,004	22,380	22,780	22,780	22,380
COV1/690020	APPRAISAL DISTRICT	301,247	345,230	344,830	325,000	335,000
COV1/700080	REFUND OF COLL REV	-	-	-	3,192	-
COV1/700500	FLOOD EXPENSE	2,633	-	-	-	-
COV1/720300	TRANSFER-CONST	12,661	521,420	521,420	521,420	521,420
COV1/720600	TRANSFER-EMERG MNGMT	76,346	124,236	124,236	120,000	120,000
COV1/720700	TRANSFER-HEALTH FUND	-	-	-	-	-
Total Expenditures:		**$ 999,535**	**$ 1,642,482**	**$ 1,642,482**	**$ 1,602,010**	**$ 1,569,644**

CITY OF VICTORIA, TEXAS
PERSONNEL CHART
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	FY 2012	*FY 2013*	*FY 2014*	*FY 2015*	*FY 2016*	*FY 2017*
GENERAL FUND:						
City Manager	10	10	10	10	10	10
Finance	6	6	6	6	6	6
Legal	4	4	4	4	4	4
Human Resources	4	4	4	4	4	4
City Secretary	3	3	3	3	3	3
Public Information Office	2	2	3	3	3	3
Police	154	155	158	156	159	159
Fire	118	117	117	129	130	130
Municipal Court	5	5	5	5	5	5
Development Services Administration	2	2	2	2	2	2
Planning Services	4	5	5	5	5	5
Development Center/Inspections	11	10	10	10	10	10
Code Enforcement	4	5	5	5	5	5
Geographic Information System (GIS)	3	4	4	4	4	4
Engineering	11	10	9	9	9	9
Street	31	31	31	28	27	27
Traffic Control	9	9	9	9	9	9
Building Services	6	6	6	6	6	6
Custodial	4	4	4	4	4	4
Parks & Recreation	43	41	41	40	40	39 [1]
Library	27	27	27	27	27	27
GENERAL FUND TOTAL	***461***	***460***	***463***	***469***	***472***	***471***

[1] Recreation Coordinator position moved from Parks & Recreation into Community Center Fund

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REVENUES: This classification includes all items which have been identified as sources of income to the City. In governmental funds, revenues are defined as increases in net current assets from sources other than expenditure refunds and residual equity transfers. Accounting for governmental funds requires that general long-term debt proceeds and operating transfers be classified as "other financing sources." In proprietary funds, revenues are defined as net total assets from sources other than expense refunds, capital contributions and residual equity transfers. Operating transfers, however, are classified separately from revenues.

401100 Current Ad Valorem Taxes: Property taxes levied and collected during the current fiscal year. These are budgeted at ninety-seven percent (97%) of levy. A one hundred percent (100%) assessment ratio is used.

401200 Delinquent Taxes: Property taxes levied during a prior fiscal year and collected during the current fiscal year.

401110 Penalties and Interest: Amounts added to delinquent ad valorem tax accounts, both to offset costs associated with the City's collection efforts and to replace lost interest income. The provisions of the current Texas Property Tax Code, Chapter 33, Subchapter A, which apply to the penalties and interest charges associated with delinquent taxes are quoted as follows:

Section 33.01 - Penalties and Interest:

(a) A delinquent tax incurs a penalty of six percent of the amount of the tax for the first calendar month it is delinquent plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, a tax delinquent on July 1 incurs a total penalty of twelve percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent.
(b) If a person who exercises the split-payment option provided by Section 31.03 of this code fails to make the second payment before July 1, the second payment is delinquent and incurs a penalty of twelve percent of the amount of unpaid tax.

A delinquent tax accrues interest at a rate of one percent for each month or portion of a month the tax remains unpaid.

Section 33.07 - Additional Penalty for Collection Costs:

(a) A taxing unit or appraisal district may provide, in the manner required by law for official action by the body, that taxes that remain delinquent on July 1 of the year in which they become delinquent incur an additional penalty to defray costs of collection, if the unit or district or another unit that collects taxes for the unit has contracted with an attorney pursuant to Section 6.30 of this code. The amount of the penalty may not exceed fifteen percent of the amount of taxes, penalty, and interest due.

(b) A tax lien attaches to the property on which the tax is imposed to secure payment of the penalty.
(c) If a penalty is imposed pursuant to this section, a taxing unit may not recover attorney's fees in a suit to collect delinquent taxes subject to the penalty.

(d) If a taxing unit or appraisal district provides for a penalty under this section, the collector shall deliver a notice of delinquency and of the penalty to the property owner at least thirty and not more than sixty days before July 1.

Section 33.48 - Recovery of Costs and Expenses:

(a) In addition to other costs authorized by law, a taxing unit is entitled to recover the following costs and expenses in a suit to collect a delinquent tax:

(1) all usual court costs, including the cost of serving process;
(2) expenses of foreclosure sale;
(3) reasonable expenses, subject to approval by the court, that are incurred by the taxing unit in determining the name, identity, and location of necessary parties and in procuring necessary legal descriptions of the property on which a delinquent tax is due; and
(4) reasonable attorney's fees approved by the court and not exceeding fifteen percent of the total amount of taxes, penalties, and interest adjudged due the unit.
(b) Each item specified by Subsection (a) of this section is a charge against the property subject to foreclosure in the suit and shall be collected out of the proceeds of the sale of the property or, if the suit is for personal judgment, charged against the defendant.
(c) Fees collected for attorneys and other officials are fees of office, except that fees for contract attorneys representing a taxing unit that is joined or intervenes shall be applied toward the compensation due the attorney under the contract.

401120 Sales Tax: The portion of sales tax revenue collected by the State equal to one percent of the gross sales of taxable items made within the city limits of Victoria. The sales tax checks are received monthly; every third month (February, May, August and November) may be larger than the other monthly checks. This is due to the fact that many businesses remit their sales tax quarterly.

401300 Franchise Fees: Includes both taxes levied in proportion to the gross receipts earned by City-franchised businesses and the City's portion of the tax revenue collected by the State on the taxable capital of local banks.

401301 AEP: Four percent of gross receipts, paid monthly.

401304 Telecommunications: Two percent of gross receipts, paid quarterly.

401306 Centerpoint: Four percent of gross receipts, paid in October and April.

401305 Suddenlink Communications: Two percent of gross receipts, paid in April.

401307 Victoria County Electric Co-op: Two percent of gross receipts, paid in January and July.

401302 Landfill Franchise Fee: Percentage of operator's gross revenue, paid monthly.

401303 Waste Management - Commercial: Fifteen percent of gross billings.

401130 Bingo Tax: A State levied and collected tax of which the City's portion is equal to one percent of the gross receipts of the bingo operations within the city limits of Victoria. Bingo tax is received quarterly, in February, May, August and November.

401207 Motel Tax: Revenue received monthly from all motels operating within the City limits, based on gross receipts of hotel occupancy. The current tax rate is seven percent of gross receipts.

FINES AND FORFEITURES: Monies derived from fines and penalties imposed for the commission of statutory offenses and the violation of lawful administrative rules, and monies derived from the forfeiture of deposits held as performance guarantees.

405010 Criminal and Traffic Violations: Revenues derived from fines resulting from the violation of the penal code and motor vehicle laws.

405030 Parking Violations: Revenues derived from fines for violations of the parking ordinances.

405045 Time Payment - Revenues derived from fines for various violations that have been set up on a payment plan.

404082 Defensive Driving: Revenues derived from fees paid to Municipal Court for defensive driving registration.

405020 Court Costs: The State tax on each fine assessed by the Municipal Court with the exception of those involving parking and pedestrian violations. The State receives ninety percent and the City receives ten percent of the court cost amounts collected. Court cost amounts vary according to the type of offense committed.

LICENSES AND PERMITS: Revenues derived from the granting of City licenses and permits to those who wish to engage in certain regulated businesses, trades, and/or non-commercial activities.

402012 Garage Sale Permits: Revenues derived from the sale of permits required to conduct a garage sale at a residence, limited to one permit per residence in each six-month period.

402010 Liquor Licenses: Revenues derived from the collection of one-half of the amount of the fee charged by the State for a license to sell liquor. The amount charged varies according to the type of license.

402014 Amusement Machine Permits: Revenues derived from the sale of permits charged for each coin-operated game of skill, i.e., pinball machines, video games, etc., located within the City.

402016 Pool Hall Permits: Revenues obtained from the sale of permits required for business locations which have one or more pool tables available for public use.

402028 Wrecker Permits: Revenues derived from the sale of permits required to operate a tow truck within the City limits and for each wrecker company placed on the wrecker rotation list.

402020 Taxicab Operator's Licenses: Revenues obtained from the sale of permits required to operate taxicabs within the City.

402023 Trash Hauler's Permits: Revenues derived from the sale of permits required to haul trash commercially.

402025 Limousine Permits: Revenues derived from the sale of permits required to engage in the business of providing limousine service to the citizen's of Victoria.

402019 Itinerant Licenses: Revenues collected to cover the cost of investigating, and revenues derived from issuing permits, for transient persons who make tangible and/or intangible sales in Victoria but live outside the county.

402011 Vital Statistics: Revenues derived from the sale of certified copies of birth and death certificates.

402021 Sexually Oriented Business Licenses: Revenues derived from the sale of permits required to operate adult-oriented businesses.

402015 Transfer Ambulance Service Permits: Revenues derived from the sale of permits to operate a non-emergency transfer ambulance service.

402026 Taxicab Business Licenses: Revenues derived from the sale of permits to operate a taxicab service.

402027 Animal Care Facility Licenses: Revenues derived from the sale of permits to operate an animal care facility.

402017 Commercial Outdoor Sales Permits: Revenues derived from the sale of permits to sell any goods or services from place to place or from a fixed location.

402013 Remote Certification: Revenues collected for remote certification of birth facts for persons born anywhere in the State of Texas.

402040 Building Licenses: Revenues derived from the granting of licenses required to engage in the business of residential and/or commercial construction contracting.

402041 Building Permits: Revenues resulting from the sale of permits to allow the construction of residential and/or commercial structures and signs. Fees vary according to the type and value of project being constructed.

402042 Electrical Permits: Revenues resulting from the sale of permits to allow the installation of electrical fixtures and wiring. Fees vary by the contractors valuation of work conducted.

402043 Mechanical Permits: Revenues resulting from the sale of permits to allow the installation of heating, ventilation, refrigeration and air conditioning equipment. Fees vary by the contractors valuation of work conducted.

402044 Plumbing & Gas Permits: Revenues resulting from the sale of permits to allow the installation of plumbing fixtures, and water, sanitary and gas piping. Fees vary by the contractors valuation of work conducted.

402047 Street Vendor Permits: Revenues resulting from the sale of permits required to sell goods on streets.

CHARGES FOR SERVICES: Charges for services provided by the City.

404010 Building Plan Review Fees: Revenues resulting from charges for Inspection Department review of residential and commercial construction and remodeling plans to ensure compliance with construction codes.

404012 Maps & Copy Sales: Revenues derived from the sale of standard City maps and copies. Sizes of the City maps and copies vary from 8.5"x11' to 35"x44" and are available digitally.

404013 Flood Plain Development Permits: Revenues resulting from Development Services providing floodplain determinations and permits.

404011 Plat Vacation Review Fee: Revenues resulting from the vacation of a plat or portion of a plat.

404030 Category 1 Major Preliminary Plat/Construction Fees: Revenues derived from plats, replats, and construction plans of land for development. Public notice is required. The review fee varies depending on property acreage.

404031 Category 4 Major Final Fees: Revenues derived from plats and replats of land for development. There is no public notice required. The review fee varies depending on property acreage.

404032 Variance Request Fees: Revenues resulting from a fee charged to all citizens requesting a variance from a City ordinance.

404037 Construction Plan and Site Plan Review Fees: Revenues derived from Construction Plans and Site Plans submitted for review by Development Services. The review fee varies depending on property acreage.

404038 Public Improvement Review Fee: Revenues derived from public improvement plan review. Fees vary depending on acreage.

404034 Minor Plat Fees: Revenues derived from single-lot and multi-lot minor plats submitted for review by Development Services.

404035 Deed Approval/Land Use Compliance Review Fee: Revenues derived from deed approval applications and land use compliance letter.

404036 Subdivision and Development Ordinance: Revenues derived from the sale of the Subdivision and Development Ordinance booklet.

404043 Ambulance Fees: Fees charged for the use of City Fire Department ambulance service.

404050 Victoria Public Library: Revenues generated from fines on overdue books, records and tapes, charges for damages to library items, and non-state borrower fee.

404051 Yearly Alarm Fees: Fees charged for alarm system monitoring by the Police Department.

404053 False Alarm Fees: Fees charged for each false alarm above the amount allowed by ordinance.

404056 Escort Fees: Fees charged for escorting funeral processions, wide loads and convoys within City limits.

404052 Accident Report Fees: Fees charged for making copies of accident reports for insurance purposes.

404061 Recreation Programs: Revenues generated by the City's recreation programs and team leagues.

403018 Youth Sports Complex: Revenues generated by the City's youth sports complex for concession lease, gate fees, field rental, league fees, etc.

403019 Adult Softball Complex: Revenues generated by the City's adult sports complex for concession lease.

404062 Swimming Pool: Revenues generated by the City's swimming pool daily admissions, party fee, swimming lessons and season memberships.

404060 R.V. Park: Monies collected from campers at the City's Recreational Vehicle Park and for the use of the dump station.

404064 Market Days: Monies collected for vendor booth rental.

404065 Pavilions and Gazebos: Monies collected for rental of pavilions and gazebos in the various City-owned parks.

404066 Splashpad: Monies collected for rental of splashpad.

420010 Garbage Fees: Revenues generated by residential garbage pick-up service.

420015 Brush & Bulky Variable Fee: Revenues generated by collecting and removing brush & bulky items from residential units out of the scheduled cycle. Fees vary depending on length of time and weight of pick up.

420020 Landfill Closure Fund: Revenues collected from landfill operator to be used for closure and post closure costs after the landfill has reached its capacity.

420040 Brush & Bulky Fixed Fee: Revenues generated by collecting brush and bulky items from residential units.

420045 Yard Waste Fixed Fee: Revenues generated by collecting yard waste items from residential units.

420050 Additional Garbage Cart Fee: Revenues collected from citizens wishing to utilize additional garbage or recycling carts.

420055 Recycling Fixed Fees: Revenues generated by collecting curbside recycling from residential units.

420060 Household Hazardous Waste Fees: Revenues generated by collecting household hazardous waste items.

421000 Water Sales: Revenues derived from charges for water service. The monthly base water service charge varies depending of both the meter size and the corresponding gallonage allowed for that size meter. The meter size ranges from 3/4" to 10" and the allowed gallonage included in the base charge is 2,000. Additional variable rates are charged for water consumed in excess of the amount allowed by the base charged, in 1,000 gallon increments.

421100 Water Applications (Tap fees): Revenues derived from the City water system. The connection fee is based upon the size of the water meter required and whether the meter is being connected to a prestubbed at no expense to the City or to a line that has not been prestubbed. The meter size ranges from 3/4" to 10". The connection fee for taps on existing water main for the connection of new water mains varies depending on the existing main size and actual usage.

421110 Turn On Charges: The fee charged to turn on water service for new utility accounts during regular hours and after hours.

421200 Sewer Rents: Revenues derived from charges for sewer service. The monthly base sewer service charge is based upon water meter size and allowed gallonage. The meter sizes range from 3/4" to 10" and the allowed gallonage is 2,000. A monthly sewer service consumption charge shall be assessed and billed to each sewer system user in addition to the base charge. The consumption charge shall be computed by averaging the metered monthly water consumption during the computation period. The computation period shall consist of the last complete three-month period of December, January, and February that preceded the billing date. The sum of 2,000 gallons shall be deducted from the average monthly consumption in order to compute the adjusted average. The adjusted average shall be multiplied by 90% to compute the net billing average. The net billing average charge shall be computed and billed to each customer, in addition to the base charge.

421220 Sewer Applications (Tap Fees): Revenues derived from the City sewer system. The connection fee is based upon the size of the sewer meter and whether the meter is being connected to a pre-existing stub or to a stub that is not pre-existing. The sewer sizes range from 4" to 8".

421210 Unbilled Industrial Surcharges: Revenues derived from industrial pretreatment charges/permits including cleaning grease stoppages, out-of-city water and sewer service charge and industrial wastewater surcharge.

Fee for clearing grease stoppages that can be traced to a commercial facility is based upon actual cost.

Out-of-City water and sewer service charge - 50% of water service charge and sewer service charge (to be added to ordinary water and sewer charges) (not applicable to customers whose charges are calculated otherwise by contract).

Industrial Wastewater Surcharge: Section 13-110 definitions shall apply to this subsection. The additional monthly industrial wastewater surcharge shall increase the monthly sewer service charge for a user who has had a sampled BOD concentration greater than 200 mg/l and a TSS concentration greater than 250 mg/l by multiplying the charge factor by the wastewater use charge, and adding it to the sewer service charge as shown below:

Charge factor = [.3 x (sampled BOD concentration/200 mg/l BOD)] + [.3 x (sampled TSS concentration/250 mg/l TSS)] +.04

Sewer rate per 1,000 gallons = the rate that the City charges per 1,000 gallons discharged above the monthly minimum

Wastewater Use Charge = (sewer rate per 1,000 gallons x gallons discharged) / 1,000

Industrial Wastewater Surcharge = Charge factor x Wastewater Use Charge

Total monthly wastewater charge for surcharged user = industrial wastewater surcharge + sewer service charges per Section 24-122

This industrial wastewater surcharge shall apply to grease or grit generators that are deemed to be "users" pursuant to Section 13-131 of the City Code.

421230 Sewage Dump Fees: Revenues derived from companies using the sewage dump facilities at the City's wastewater treatment plant.

404081 Weedy Lot Mowing: Revenues derived from charges associated with the mowing of weedy lots. Fees vary according to the size of the lot. A lien may be placed on the property to recover uncollected charges.

440011 Community Center Concession Rental: Revenues collected from those who rent the concession stand in conjunction with other Community Center facilities.

440010 Community Center Rental: Revenues collected from those who rent the Community Center facilities. Fees are based on the area and length of time rented.

440200-440219 Rental Revenue for 700 Main Center: Revenues derived from the rental of portions of 700 Main Center, a City owned and maintained office building.

INTERNAL SERVICE FUND REVENUES: Revenues generated by the cost reimbursement for services provided by one City department to other City departments.

450100 Health Plan Premiums: Revenues to the Health Plan Fund which are collected from other City Funds for City-paid employee and retired employee insurance premiums.

450120 Health Plan Dependent Premiums: Revenues to the Health Plan Fund which are collected as a result of employee payroll deductions to pay for dependent health coverage. Dependent health premiums for an employee covering spouse and/or family vary based on the plan option chosen by the employee (plan details available in Health Plan Fund section).

450140 Retired Employee's Dependent Coverage Premiums: Revenues to the Health Plan Fund which are collected from retired employees to pay for dependent health coverage. Dependent health premiums vary based on the plan option chosen by the employee (plan details available in Health Plan Fund section).

450160 Dental Insurance Premiums: Revenues to the Health Plan Fund which are collected as a result of employee payroll deductions to pay for dental insurance, an optional coverage (plan details available in Health Plan Fund section).

454010-454140 Safety Management Insurance Premiums Charges: Revenues to the Safety Management Fund which are collected from City funds for payment to the City's various insurance coverages.

454900 Workers' Compensation Premium Charges: Revenues collected from City funds for payment to the City's self-insured Workers' Compensation Fund.

460010 Handling Fee/Purchasing Overhead: Revenues derived from a percentage factor applied to each departmental budget and collected to offset the cost of the Purchasing Internal Service Fund.

460070 Communications Equipment Lease Charges: Revenues collected from City user departments for the rental of communications and vehicular emergency equipment which is owned and maintained by the Communications Fund. Each class of communications equipment is assigned a rental rate which is billed on a monthly basis to all user departments for each piece of communications equipment that is leased. The rental charges are used to offset a portion of the cost of the Communications Department.

460060 Motorpool Lease Charges: Revenues collected from City user departments for the rental of vehicles, communications and vehicular emergency equipment which is owned by the Vehicle and Equipment Services Motorpool. The rental charges are used to offset a part of the cost of the V.E.S. Division.

460020 Capital Replacement Charges: Revenues collected from City user departments for the reimbursement of vehicles and equipment purchased by the Vehicle and Equipment Services Fund.

460030 Non-Target Repair Charges: Revenues collected from City user departments for repairs to vehicles and equipment that do not fall within the normal coverage of the fleet services contract.

460045 Fleet Services Charges: Revenues collected from City user departments for the operation of City-owned vehicles and equipment. The charges are based on a percentage factor applied based on the number of vehicles and equipment operated by user departments.

460090 Information Technology Lease Charges: Revenues collected from City user departments for the use of technology equipment. The rental charges are used to defray the cost of the Information Technology Internal Service Fund.

460080 Direct Charges to Departments: Charges to City departments for printing by the Print Shop. The charge is the cost of the supplies used plus a set hourly fee for labor.

460120 Outside Agency Payments: Charges to non-City entities for maintenance of vehicles and equipment.

460130 Warehouse Stock Sales: Revenues collected from the sale of goods to City departments on warehouse requisitions.

460140 Fuel Sales: Revenues generated by the sale of fuel to City departments and outside agencies.

INTERGOVERNMENTAL REVENUES: Revenues from other governments in the form of grants, entitlements, shared revenues, direct payments and payments in lieu of taxes.

403011 Victoria County - Fire: Annual contract payment to the City from the County to compensate for the extension of fire protection to County residents.

403025 In Lieu of Taxes - Housing Authority: An annual payment made to the City in lieu of taxes by the Victoria Housing Authority. To determine the amount of the payment, the Housing Authority takes its beginning accounts receivable amount plus total dwelling rent revenues and other operating receipts minus its utility expense, collection loss and ending accounts receivable amounts to arrive at its net revenue for the fiscal year. The net revenue amount is then multiplied by ten percent and the resulting amount is divided among all the local taxing entities on the basis of their tax rates.

403014 VISD School Resource Officers - Annual contract payment to the City from Victoria Independent School District to compensate for the expense of providing police officers for the on-campus School Resource Program.

403017 Sales Tax Services Reimbursement - Annual payment to the City from the Victoria Sales Tax Development Corporation for providing administrative services to the Corporation.

MISCELLANEOUS REVENUES: Revenues derived from interest, rents and other sources.

480010 Interest Revenue: Interest is earned on the collected balance at a set rate under the depository contract, and on investments based on market rates.

490010-490015 Rents and Royalties: Revenues derived from rents collected on City properties, royalties on oil and gas production, and oil and gas leases.

490020-490025 Oil Leases and Royalties: Revenues resulting from the leasing of City property for oil and gas exploration, bonus payments, and royalties paid to the City for oil and gas produced on its property.

490050 Convenience Fee Charges: Revenues resulting from payments made to the City through an alternate payment channel such as online or over the phone.

490111 Private Donations: Revenues from donations to the City by individuals or groups.

490110 Evergreen Cemetery Endowment: Interest on funds belonging to the Evergreen Cemetery Association which is given to the City on a quarterly basis to help defray the cost of maintaining Evergreen Cemetery. This revenue account also includes interest on City-held funds generated from the sale of cemetery lots.

453003 Employee Insurance Reimbursements: Payments to the City from employees who wish to maintain their insurance coverage while on leaves of absence.

453100 Reimbursement of Stop Loss: Reimbursement to the City from the insurance provider after a certain amount has been paid in claims. The City provides health insurance to employees through a self-insured plan and subscribes to stop loss policies in order to protect the City against catastrophic claims.

453200 Refunds and Drug Rebates: Payments to the City from prescription benefit manager as a result of rebates on prescription medications purchased by participants in the City's health plan. Rebates vary based on the tier of prescription purchased.

490026-490032 Insurance Refunds: Refunds of insurance premiums from prior periods based upon audits performed by insurers.

490001 Other Miscellaneous Revenues: Revenues from prior fiscal years and those revenues which are of a non-recurring nature and therefore have no established accounts.

490033 Restitution From Judicial System: Revenues resulting from judicially mandated payments for damages to City property.

490034 Abandoned Vehicle Wrecker Contract: Revenues generated as a result of the contract removal of abandoned vehicles from streets, public right-of-ways, and private property.

490036 Returned Check Fees: Revenues derived from the fee charged for processing returned checks.

OTHER FINANCING SOURCES: Revenues generated by sales and operating transfers.

490040 Salvage and Material Sales: Revenues derived from the sale of salvage and scrap materials.

490045 Online Auction Sales: Revenues derived from the sale of surplus City property through an online auction process.

460050 Proceeds From Insurance Claims: Revenues resulting from insurance claims for damages to City property.

490300-490311 Interfund Operating Transfers: Revenues resulting from operating transfers between funds. These transfers only represent revenues to individual City Funds, not actual revenue to the City.

490510-490760 Proceeds From Bond Sales: Monies realized from the sale of Revenue Bonds.

EXPENSES: This classification includes all items of expenditures incurred for current administration, operations and maintenance, and for materials and equipment in the nature of renewals or replacements, which do not add to the capital assets of the City.

CAPITAL OUTLAY: This classification includes expenditures of every character which increase the capital assets of the City in the way of land, buildings, structures, improvements, equipment, etc.

PERSONAL SERVICES

500105 Regular Payroll: The regular straight-time salaries paid to employees who hold budgeted positions within the City.

500110 Temporary Hourly Payroll: Payments of straight time wages to employees who are hired by the City on a temporary basis.

500115 Additional Straight Time Pay: Payments made to a non-exempt employee who works overtime during a week and who took either vacation, sick leave, or holiday leave during the same week. Under FLSA regulations, true overtime pay is given to an employee only if he works more than forty hours per week. In the case of an employee taking time off during the week and working extra hours during the same week, the employee is compensated for the extra hours at his/her normal regular hourly pay rate.

500125 Premium Pay: Payments made to non-exempt City employees for hours worked in excess of the prescribed maximum number of hours allowed in their work weeks - usually forty (40) hours. Employees are remunerated at their individual overtime pay rates - generally, one and one half (1½) times their regular hourly pay rate.

500130 Stability Pay: Payments made to all full-time employees to recognize the value of their longevity of service. Stability pay is earned at the rate of four dollars ($4.00) per month for each full year of service up to and including a maximum of twenty-five (25) years.

500135 Higher Classification Pay: Payments made to an employee at a salary level higher than the normal salary level. To be eligible for higher classification pay, an employee who is required to perform the duties of a particular classification is paid the minimum salary for that position during the time the employee performs those duties.

500140 Certification Pay: Pay given to police officers who receive certification through the Texas Commission of Law Enforcement Officer Standards and Education and to firefighters who receive certification through the Texas Commission on Fire Protection Standards and Education. There are three levels of certification pay for police officers and for firefighters.

500142 Stipend Pay: A reimbursement program for Fire Department employees who have successfully completed the Texas DSHS Paramedic certification or Texas Peace Officer certification at the employee's expense. The employee must remain in their employment for a period of 48 months after the issuance of the stipend. If an employee terminates their employment for any reason within a period of 48 months after the issuance of the stipend, the employee is obligated to reimburse the City a proportionate cost.

500145 Field Training Pay: Program wherein the City pays per month to senior patrol officers who provide training instruction to new police cadets.

500200 Texas Municipal Retirement System (TMRS): Contributions to the Texas Municipal Retirement System (TMRS) made by the City to help provide for the retirement needs of its personnel. All budgeted employees working 1,000 hours per year or more must join TMRS. For all covered employees, the City makes a monthly contribution to the TMRS equal to 16.66 percent of gross wages. This contribution represents a two for one match against a six percent contribution on total gross wages made by each employee.

500300 Federal Insurance Contribution Act (FICA): Contributions made by the City to the Social Security system. The current contribution rate is an amount equal to 7.65 percent of gross wages.

500400 Health and Accident Insurance: City-paid employee health and accident insurance premiums. The City pays health and accident insurance premiums for all budgeted employees who work at least thirty (30) hours per week. The individual employees have the option to insure their dependents under the City's health plan. Dependent health premiums for an employee covering spouse and/or family vary based on the plan option chosen by the employee (plan details available in Health Plan Fund section).

500410 Retired Employees' Health and Accident Insurance: City-paid health and accident insurance premiums for retired employees.

500450 Dental Insurance: City-paid employee dental insurance premiums for employees who elects dental coverage. Employees have the option of dental coverage for themselves and/or their dependents.

500500 Employees' Life Insurance: City-paid employee term life insurance premiums of annual salary per month. The City supplies life insurance coverage to each employee equal in value to his or her gross annual salary. City-paid life insurance terminated effective 12/31/10, at which time employees are able to purchase at their expense.

500600 Workers' Compensation: The City provides workers' compensation insurance to cover the medical costs and lost wages of employees who are injured while on the job.

500700 State Unemployment Tax: Monies paid by the City to reimburse the State for payments made to unemployed former City workers. The State requires an initial fee of $30.00 for each claim plus reimbursement for payments made to each claimant.

500750 ICMA: City-paid contributions to the International City/County Management Association retirement savings plan on behalf of the city manager per contract terms.

500900 Auto Allowance: Allowance to City Manager and City Council for use of their personal cars.

500910 Safety Footwear Allowance: Allowance to City employees for safety footwear. The City reimburses all employees required to wear steel-toe safety boots an annual allowance of $125.00 (pre-tax amount).

MATERIALS AND SUPPLIES: Articles and materials which are subject to rapid consumption or deterioration and are of small value. This category also includes tools, equipment and accessories which are too inexpensive to be capitalized.

510005 Office Supplies: All supplies necessary for the operation of an office, such as pencils, stationery, postage, printing costs, etc. Office equipment such as calculators and furniture which are too inexpensive to capitalize are also included in this account. (Does not include the repair or rental of office equipment, membership fees or subscriptions.)

510007 Office Supplies - Licenses: Individual computer software packages which cost less than $1,000 each are charged to this account.

510010 Accessories, Equipment, Small Tools and Supplies: Articles of small unit value (under $1,000.00) subject either to loss or rapid deterioration such as calipers, compasses, drafting instruments, bits, saw blades, hand tools, thermometers, engineer's stakes, handcuffs, tool racks, cleaning and sanitary supplies, flashlight batteries, cameras and supplies, telephone equipment, circuits and lines, film developing, non-V.E.S. vehicle accessories, return freight, cleaners and sharpening of blades.

510012 Hazardous Materials - Chemicals: All materials, equipment and services used in hazardous materials incidents responded to by the City's fire department.

510013 Technical Rescue: All materials, equipment and services used in technical rescue incidents responded to by the City's fire department.

510015 Fuels and Lubricants: All fuels, fluids and lubricants consumed in the regular operation of either City or outside agency vehicles and equipment.

510025 Chemical, Medical and Surgical: Medicine, prescriptions, aspirin, first aid kits, soda ash, alum chlorine, sodium hexametaphosphate, and other chemical, medical, and surgical supplies.

510030 Botanical and Agricultural: Disinfectants, fertilizers, seeds, bulbs, trees, plants, poisons, insecticides, herbicides, etc.

510031 Mosquito Spraying: Supplies necessary for periodic mosquito spraying.

510035 Household Furnishings: Bedding, tableware, kitchen-ware, etc., for fire stations.

510040 Dog Supplies: Supplies necessary for the care of the K-9 unit of the Police Department.

510045 Uniforms and Clothing: All pieces of clothing and badges bought by the City, including hand guns with a unit value of less than $1,000.

510065 Recreational Supplies: All equipment and sundry supplies used in the summer recreational programs.

510066 Softball Supplies: All equipment and sundry supplies used in the softball programs.

510070 Traffic Markers: Material for signs (paint, sign blanks, lumber, metal posts, etc.) for marking lanes, directing traffic, etc.

510075 Fireworks: Fireworks purchased for the July 4th celebrations.

510085 Ammunition

MAINTENANCE OF BUILDINGS, STRUCTURES AND EQUIPMENT: This classification includes expenditures for materials or replacement parts used in the renewal, repair or improvement of any City-owned building, structure, land or equipment. Note: Replacement of parts or structures resulting from extensive storm or accident damage may be treated as capital expenditures. Please refer to the Capitalization Policy in this document for guidance. When maintenance from an outside source is required, a purchase order must be issued and the costs of both materials and labor must be charged to the appropriate maintenance account.

520005 Building Maintenance: Materials used in the repair or improvement of existing City-owned buildings.

520010 Heating, Ventilation and Air Conditioning Equipment Maintenance: Costs associated with the repair and maintenance of HVAC central and window-type units.

520015-520018 Computer and Software Maintenance: Costs associated with the repair and maintenance of computer equipment as well as maintenance agreements on software.

520020 Office Equipment, Instruments and Apparatus Maintenance: The cost of maintaining desks, chairs, filing cabinets, refrigerators, stoves, hot water heaters, chemical apparatus, surgical instruments, recreational or educational apparatus, cameras, tape recorders, computers, printers, electronic automotive and/or radio test equipment, and maintenance agreements on all office equipment.

520025 Machinery and Tool Maintenance: Maintenance costs associated with non-V.E.S. equipment such as stationary machinery, shop and plant equipment, aerator equipment, major tools, fire hoses, sharpening of saw blades, lawn mowers (except riding mowers), boats, trailers, etc.

520030 Miscellaneous Equipment Maintenance.

520035 Book Maintenance: The cost of book binding and repair.

520105 Streets and Roadways Maintenance: All costs involved with the maintenance and repair of streets, sidewalks and curbs and gutters.

520107 Streets-Crack Seal: All costs involved with the maintenance and repair of streets using the crack-seal process.

520115 Storm Sewer Maintenance: All costs associated with the repair and maintenance of drainage ditches.

520116 Drainage Mowing Maintenance: All costs associated with the mowing of drainage ditches.

520120 Traffic Signal Maintenance: Materials and parts used to repair existing City-owned traffic signals.

520125 Street Light Maintenance: Materials and parts used to repair existing City-owned street lights.

520130 Mains and Hydrants Maintenance: The cost of repairing and maintaining water and wastewater mains and fire hydrants.

520135 Meter and Meter Box Maintenance: Expenditures for the repair and maintenance of water meters and meter boxes.

520140 Softball Complex Light Maintenance: Expenditures for the repair and maintenance of lights at the softball complex.

520210 Lift Station Maintenance: Materials and parts used to repair and maintain wastewater lift stations.

520220 Park and Playground Light Maintenance: The cost of repairing lighting fixtures around the ball fields, tennis courts, splashpads, etc.

520230 Reservoir and Elevated Tank Maintenance: Expenditures involving the repair and maintenance of ground storage tanks, elevated tanks and standpipes.

520250 Other Structures Maintenance: The cost of repairing and maintaining fences, fire hose racks, pistol range, fire drill tower, ball field stadiums, splash pads, trails, etc.

530000 - 530150 Professional Services: Payments for the costs of legal, outside auditing, engineering services, surveys and appraisals, psychological testing and analysis, recording and filing fees, special investigations and witness fees, third party administrator fees for the City's health plan, and microfilming of City records and documents.

540005 Education and Professional Development: Payments made for conference registration, transportation, meals, lodging and other costs incurred by employees while attending schools and educational seminars.

540010 Computer Training: Payments for registration for training on various software packages.

540015 City-wide Training: Payments for the costs associated to various in-house training programs made available to City employees.

540020 Mileage Reimbursement: Payment made to employees for costs incurred for use of a personal vehicle for City business.

550010- 550025 Subscriptions and Memberships: Expenditures for subscriptions to newspapers, magazines and professional journals, and membership fees to professional organizations such as the Texas Municipal League.

560010- 560020 Communications: Payments made for telephone services, including dedicated telephone lines for the transmission of computer information, cell phones, local telephone and long distance.

570010 Lights and Power: Payments made for electricity consumed by City departments.

570020 Heating: Payments made for natural gas, diesel and butane consumed for heating City workplaces.

580010 Laundry: Expenditures for the laundering of employee uniforms.

590010 Purchasing Overhead Fee: A fee charged to all departments to recover the cost of running the Purchasing Department. Each department is charged an amount based on the relation of their expenditure budget to the total budget.

590020 Capital Replacement Charges: A fee charged to City departments for the reimbursement of vehicles and equipment purchased by the Vehicle and Equipment Services Fund.

590030 Repair Charges: Charges collected from City user departments for repairs to vehicles and equipment that do not fall within the normal coverage of the fleet services contract.

590040 V.E.S. Overhead Fee: A fee charged to all departments to recover the cost of running the Vehicle and Equipment Services Department. Each department is charged an amount based on the relation of their expenditure budget to the total budget.

590045 VES Fleet Services: A fee charged to City user departments for the operation of City-owned vehicles and equipment. The charges are based on a percentage factor applied based on the number of vehicles and equipment operated by user departments.

590050 Insurance Charges - Fleet: A fee charged to City user departments for the insurance of City-owned vehicles and equipment. The charges are based on a percentage factor applied based on the number of vehicles and equipment operated by user departments.

590060 Motorpool Lease Charge: The rental charge assessed to any department which rents a vehicle, a motorized, self-propelled piece of equipment, a communications devise or a piece of emergency equipment from the Motorpool.

590070 Communications Equipment Lease Charge: The monthly rental charge collected from each department to which communications and/or emergency equipment (lights and sirens) are assigned. Each piece of communications and emergency equipment has been assigned a monthly lease charge, the value of which is based on a discounted rate to recover the maintenance and operations costs and replacement depreciation of the communications equipment. The monthly lease amount for each department is equal to the sum of the lease charges for all the communications and/or emergency equipment assigned to that department.

590080 Print Shop Fees: A fee charged to all departments to recover the cost of labor performed by the Print Shop Department for printing projects. Each department is charged hourly for all printing performed by this department.

590085 Print Shop Overhead Fee: A fee charged to City funds to recover the cost of running the Print Shop Department. Each department is charged an amount based on the relation of their expenditure budget to the total budget.

590090 I.T. Lease Charge: The rental charge assessed to each City department which uses C.P.U. time.

600010-600070 Advertising and Publications: The costs associated with printing advertisements, public notices, etc.

610010 Commercial Equipment Rental: The cost of renting equipment such as dump trucks, bulldozers, draglines, office equipment, etc. from commercial sources.

620010 - 620020 Public and Employee Relations: Expenditures related to the Annual Employee appreciation event and for items such as flowers for funerals, and retirement gifts.

630010-630040 Medical Claim Payments: Monies used to pay medical claims arising as a result of the operation by the City of a self-insured health plan.

630070 Wellness Program: Reimbursement made to employees and retirees for health club memberships. Employees and retirees are required to utilize their membership a certain amount of times monthly to qualify for the reimbursement program.

630080-630200 Insurance payments paid to cover risks for general liability, police/professional liability, public officials' errors and omissions, boiler & machinery, fleet liability, contractors equipment, radio towers, computer equipment, worker's compensation, etc.

640010 700 Main Center Building Rental: The cost to City departments for the rental of portions of 700 Main Center, a City owned and maintained office building.

640020 Land and Building Rental: The cost of renting land and/or buildings for City use.

650010 Contract Labor: Monies used to pay non-City workers for jobs performed on a contract basis.

650020 Tournaments and Programs: Monies used to pay the cost of referees, etc. who provide contract services for the City's recreation programs.

650510-650550 Landfill Fees: Fees associated to dumping waste at the landfill, including sludge disposal fees, tipping fees, leachate hauling/disposal, etc.

660010 Principal: Payments made to reduce the principal amount of outstanding bonds.

660020 Interest: The annual amount required to pay for the use of outstanding bond principal.

660030 Agents Fees: Fees charged by banks who, as designated paying agents, redeem bond coupons from bondholders.

660040-660045 Bank Charges - Service charges for banking services as well as fees paid for use of credit card machines.

660050 Arbitrage Rebate Payment - Payment to the US Treasury equal to all interest earned on bond proceeds in excess of the bond yield.

690020 Appraisal District.

690010 County Tax Assessor/Collector.

670015 County Emergency Management - Payment to Victoria County for the City's portion of the interlocal agreement for the operation of an emergency management office.

670050 South Texas Zoological Society.

670040-670310 Various Local Organizations: Disbursements made to various local organizations of hotel occupancy taxes collected from lodging establishments located within the City limits.

700070 Refund Contracts.

700080 Refund of Collected Revenues.

700220 Court Costs, Judgments and Damages.

710010 Fuel Stock: All fuels, fluids and lubricants intended for consumption in normal vehicle or motorized equipment operations.

710020 Warehouse Stock: The goods carried in the warehouse inventory.

710030 Garage Consumables: Various consumable items, such as reflective tape, batteries, switches, used to maintain and/or repair vehicles.

710050 V.E.S. Communications Equipment Parts: All parts used to maintain and/or repair V.E.S. communications and/or emergency (lights and sirens) equipment.

720100-721700 Operating Transfers: Operating transfers between funds. These transfers only represent expenses to individual City funds, not actual expense to the City.

CAPITAL OUTLAY

900110 Buildings.

900120 Heating, Ventilation and Air Conditioning Equipment: Purchase of central mechanical heating, ventilation and air conditioning equipment and window air conditioners. (Does not include duct work and air registers.)

900130 Land.

900150 Other Structures: Includes fences, hose racks, etc.

900200 Streets and Roadways: Improvements to streets, parking lots, culverts and bridges.

900210 Sidewalks.

900220 Street Lights.

900230 Traffic Signals.

900240 Mains and Hydrants: Construction of new water and wastewater lines.

900300 Storm Sewers: Construction of new storm sewers.

900400 Meters and Meter Boxes.

900600 Reservoirs and Elevated Tanks.

950100 V.E.S. Motor Vehicles: Purchase of automobiles, trucks, motorcycles, heavy construction equipment, and all other motorized, self-propelled rolling stock.

950120 Office Equipment, Instruments and Apparatus: Purchase of desks, chairs, typewriters, filing cabinets, beds, refrigerators, stoves, hot water heaters, recreational or educational apparatus, cameras, electric hand dryers, tape recorders, printers, surveying instruments, scales, automotive and/or radio test equipment, etc. which have a unit of value of $1,000.00 or greater.

950300 V.E.S. Communications Equipment: Purchase of communications and biotelemetry equipment, vehicle emergency lights and sirens.

950400 Chemical, Medical, Surgical Equipment.

950500 Computer Hardware.

950510 Computer Software.

950530 Cabling and Conduit: Fiber installations.

950600 Machinery and Tools: Purchase of shop and plant equipment, major tools, stationary machinery, bullet-proof vests, motors, trailers, boats, training films or tapes, etc.

950700 Books: Purchase of books for the public library. All books purchased for the library are considered capital outlay even though their unit value is less than $1,000.00.

950900 Other Equipment.

970020 Auc-Engineering: Engineering cost for large assets under construction.

970030 Auc-Construction: Construction cost for large assets under construction.

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CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
GENERAL FUND			
01BUI - Building Services			
	Vehicles:		
	Replace 3/4 ton extended cab w/ F250 extended cab with utility body	$ 26,500	$ -
	Other Capital Outlay:		
	Heating, Vent, Air Cond		
	City Hall Chiller Compressors Replacements	12,000	12,000
	City Hall Pneumatic Controls Compressor	9,500	9,500
	City Hall HVAC Valves on Heating Side	6,000	6,000
	Other:		
	Small Tools & Supplies - original request is $2,200 more than prior year funded	15,700	13,500
	Computer Maintenance - original request is the same amount as prior year funded	500	-
	Heating & A/C Maintenance - original request is $28,500 more than prior year funded		
	HVAC maintenance at City Buildings	5,500	5,500
	Building Maintenance - original request is $6,000 more than prior year funded	29,000	29,000
	Lights & Power - original request is the same level as prior year funded	60,000	66,000
	Repair Charges - original request is $985 more than prior year funded	1,500	515
	Communications Overhead - original request is the same level as prior year funded	3,929	2,575
	Subtotal - Building Services	$ 170,129	$ 144,590
01CUS - Custodial			
	Vehicle		
	Replace Cargo Van with Ford Transit Connect	$ 22,500	$ -
	Other:		
	Advertising & Publication - none requested in FY 2017, prior year funded at $225	-	-
	Subtotal - Custodial	$ 22,500	$ -
01DEV - Development Adm.			
	Other Capital Outlay:		
	Buildings & Improvements		
	Replace flooring in Suite 129	$ 11,100	$ -
	Other:		
	Educational Development - original request is $1,750 less than prior year funded	6,400	5,760
	Subtotal - Development Administration	$ 17,500	$ 5,760
01ENG - Engineering			
	Vehicles:		
	Replace 2004 Ford Excursion with 1/2 ton extended cab pick up	$ 24,300	$ -
	Other Capital Outlay:		
	Computer Equipment-Hardware- request is $3,300 more than prior year funded		
	Replace LED Tablet PC - per IT replacement plan	1,100	1,100
	Replace Desktop Computer #18899 - per IT replacement plan	1,100	1,100
	Replace Desktop Computer #18900 - per IT replacement plan	1,100	1,100
	Machinery & Equipment- request is $1,500 more than prior year funded		
	Replace existing level with Survey Level Topcon ATB-2 or Equal	1,500	1,500
	Building & Improvements		
	Repaint offices in Suite 201	8,935	-
	Replace flooring in Suite 201	19,145	-
	Replace flooring in Suite 206	2,905	-
	Other:		
	Office Supplies- original request is $1,500 less than prior year funded	6,500	5,500
	Fuel - original request same level as prior year funded	9,693	8,071
	Office Equip, Inst. Maintenance -original request same level as prior year funded	7,000	7,000
	Professional Services - original request same level as prior year funded		
	Design and/or Survey Costs (Departmental Requests)	7,500	7,500
	Cellular Expense- original request same level as prior year funded	3,000	3,100
	Subtotal - Engineering	$ 93,778	$ 35,971

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
01FIN - Finance			
	Personnel:		
	Temporary Payroll - none requested in FY 2017, prior year funded at $5,000	$ -	$ -
	Other Capital Outlay:		
	Office Equipment, Instrument, Apparatus		
	Replace Ricoh MPC3501 MFP copier #18745 - per IT replacement plan	6,710	-
	Computer Equipment-Hardware - original request is $6,594 more than prior year funded		
	Replace computer #18667 - per IT replacement plan	1,100	1,100
	Replace computer #18668 - per IT replacement plan	1,100	1,100
	Replace computer #18669 - per IT replacement plan	1,100	1,100
	Replace computer #18671 - per IT replacement plan	1,100	1,100
	Replace laptop #18672 - per IT replacement plan	1,544	1,544
	Replace iPad #18538 - per IT replacement plan	700	-
	Replace computer #17996 - per IT replacement plan - moved to Municipal Court	-	-
	Replace computer #18670 - per IT replacement plan	1,100	-
	Replacing 2 - Dual 22" monitors	650	650
	Replace scanner #18538 - per IT replacement plan	1,751	-
	Other		
	Professional Services - original request is the same level as prior year funded		
	Audit services	47,500	47,500
	SAP support	1,500	1,500
	Budget/Audit Submission Fee	1,000	1,000
	Merchant Fees - original request is $500 less than prior year funded	1,000	1,300
	Subtotal - Finance	$ 67,855	$ 57,894
01FIR - Fire			
	Personnel:		
	Higher Class Pay- request is $5,000 more than prior year funded	$ 90,000	$ 90,000
	Certification Pay- request is $50,000 more than prior year funded	420,000	420,000
	Vehicles:		
	Replace 3/4 ton 4X4 vehicle with F250 Crew Cab 4x4 heavy tow package	65,000	57,000
	Replace Expedition Unit #984 w/ Ford Explorer PPV	45,000	-
	Additional spare ambulance generator	4,500	4,500
	Computer Equipment/Hardware:		
	Replace computer #18330 - per IT replacement plan	1,100	1,100
	Adding 2 desktop computers w/monitors - Station 1 & Station 5	3,250	3,250
	Adding 2 40 Watt 70 Amp PA for Station 2 & Station 5	1,000	1,000
	Additional Ricoh C306 Printer for Training Division	2,005	-
	Replace Cisco Router #18159 - per IT replacement plan	5,500	5,500
	Replace MDT #18903 - per IT replacement plan	4,000	4,000
	Replace MDT #18904 - per IT replacement plan	4,000	4,000
	Replace MDT #18905 - per IT replacement plan	4,000	4,000
	Replace MDT #18906 - per IT replacement plan	4,000	4,000
	Replace MDT #18907 - per IT replacement plan	4,000	4,000
	Replace MDT #18908 - per IT replacement plan	4,000	4,000
	Replace MDT #18909 - per IT replacement plan	4,000	4,000
	Replace MDT #18910 - per IT replacement plan	4,000	4,000
	Replace MDT #18911 - per IT replacement plan	4,000	4,000
	Replace MDT #18912 - per IT replacement plan	4,000	4,000
	Adding 2 Mobile Computer Terminals for FMO	7,482	7,482
	Computer Equipment/Software:		
	Adding 5 Net Motion License	2,252	2,252
	Other Capital Outlay:		
	Communications Equipment:		
	Adding 51 Enhanced remote speaker microphones for emergency response vehicles	167,710	21,000
	Machinery & Equipment:		
	Upgrade air compressor and relocate to Station 1	4,800	4,800
	Replace Thermal Imaging Camera	6,900	6,900
	Replace ice machine at Station 1	2,800	2,800
	Adding 5 units of Gated Wye for operational improvement	4,465	4,465
	Replace 5" Storz Intake Valve for an engine	1,450	1,450
	Adding Blitz Portable Monitor to Engine #6	1,570	1,570
	Replace 4-Gas Monitors with all Accessories	9,500	9,500
	Purchase a Tempest PPV to an engine	1,620	1,620
	Premix Fuel for all department small engine equipment	1,500	-
	Replace wall oven for Station #1 as it not non-operational	1,300	1,300
	Replace full set of rescue tools	40,000	40,000
	Purchase bed sliders for FMO Trucks	2,000	2,000

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
FIRE - CONTINUED	**Buildings & Improvements:**		
	Replace Flooring - Station #1 in Bedrooms and Back Offices	5,725	-
	Storage Building for Station #3 (12'X24')	5,100	-
	Replace Rain Gutters for Station #3	3,550	3,550
	Replace Flooring in Bedrooms for Station #3	3,270	-
	Replace Flooring for Station #4 in Office, Living Room, and Bedrooms	8,525	4,100
	Paint the Exterior Metal Bracing at Station #4	3,200	1,200
	Replace the Flooring in Hall, Kitchen, Bedrooms for Station #5	9,510	-
	New Roof for Station #1	50,000	-
	Security Fencing at Station #5	10,000	-
	Chemical, Medical, Surgical Equip:		
	AED Replacements - 11 Units	33,000	33,000
	Replace RAD57 CO monitor	5,175	5,175
	Training Manikin	6,100	-
	Adding Deluxe Lifeform Auscultation Training Station	4,100	4,100
	Replacing King Video Scopes - 8 units	10,800	10,800
	Heating, Vent, Air Cond:		
	Bay Heater Replacement - Station #1	2,500	2,500
	AC Replacement - Building Services Provided	5,500	-
	Other Equipment:		
	Drill Field Inspection	11,000	-
	Other:		
	Small Tools & Supplies- request is $3,545 more than prior year funded	47,995	45,195
	Hazardous Materials Supplies - original request is $9,636 less than prior year funded	18,480	16,480
	Technical Rescue- request is $2,900 more than prior year funded	12,750	9,850
	Station Supplies - original request same level as prior year funded	26,000	26,000
	Fuel - original request is $17,781 less than prior year funded	130,000	123,054
	Chemical, Medical Supplies - request is $2,400 more than prior year funded	158,500	149,500
	Lights & Power - original request same level as prior year funded	95,000	95,000
	Heating - original request same level as prior year funded	15,000	15,000
	Uniforms & Clothing - original request is $2,535 less than prior year funded	163,860	163,860
	Air Cond, Heat, Vent - request is $1,400 more than prior year funded	8,950	8,950
	Software Maintenance - request is $233 less than prior year funded		
	Firehouse	10,159	
	ESO Annual	12,000	
	Impriva Annual Maintenance	1,823	
	OSSI Interface for ESO	420	40,979
	Fire Roster	4,800	
	Critical Care Program - Statco	300	
	Operative IQ	3,800	
	Professional Services - request is $7,500 more than prior year funded		
	Medical Director	20,000	20,000
	Ground/Aerial Ladder Testing	4,675	4,675
	Annual Pump Testing	4,235	4,235
	Counseling Services	950	950
	Power Cot Maintenance	5,859	5,859
	Texas FC Best Practices	2,000	2,000
	CLEA	150	150
	Entry-Level Testing	1,770	1,770
	Domain License, Survey Site, "Go to Meeting"	900	900
	Drill Field Inspection	-	11,000
	Machinery Tools- request is $2,106 more than prior year funded	48,700	48,700
	Drug Testing & X-rays- request is $6,500 more than prior year funded		
	Immunization	500	500
	Physicals for Firefighters	31,500	31,500
	Educational Development - original request is $4,580 less than prior year funded	104,070	101,370
	Subtotal - Fire	$ 2,044,905	$ 1,721,391
01GIS - GIS Services			
	Computer Equipment-Hardware: original request is $2,172 less than prior year funded		
	Replace iPad #18923 - per IT replacement plan	$ 628	$ 700
	Other:		
	Professional Services - original request is $114,500 less than prior year funded		
	Custom Applications on desktop & web site updates	10,000	10,000
	Software Maintenance - original request is the same level as prior year funded		
	Annual Maintenance for ArcGIS 10.x (primary-1)	3,000	3,000
	Annual Maintenance for ArcGIS 10.x (secondary-4)	4,800	4,800
	Annual Maintenance for ArcGIS 10.x (extensions)	1,500	1,500
	Annual Maintenance for ArcGIS Server	5,000	5,000
	Annual Maintenance for ArcView 10.x (primary-1)	700	700
	Annual Maintenance for ArcView 10.x (secondary-4)	2,000	2,000
	Annual Maintenance for Map Viewer ITN for ArcGIS	2,350	2,350
	Subtotal - GIS Services	$ 29,978	$ 30,050

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

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Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
01HUM - Human Resources			
	Personnel:		
	Career Ladder for Generalist - Level I to Level II	$ 1,215	$ 1,215
	Computer Equipment Hardware:		
	One additional Kronos time clock with biometrics	2,730	-
	Replace computer #18673 - per IT replacement plan	1,100	1,100
	Additional computer for employee station in HR Office	1,100	-
	Other Capital Outlay:		
	Building & Improvement		
	Glass insert for Office Door	500	-
	Other:		
	Office Supplies - Licenses - original request is $6,455 less than prior year funded	2,920	2,920
	Software Maintenance - request is $303 more than prior year funded		
	PeopleAdmin	10,381	10,066
	Pre-Employment Screening - request is $6,929 more than prior year funded		
	Post employment offer physical	25,204	25,204
	TX Dept DPS - Criminal History Background Screens	216	216
	First Advantage - Criminal History Background Screens	624	624
	Equifax - Credit Reports	815	815
	First Advantage - Driving Records	2,484	2,484
	Police psychological evaluations for Patrol Officers	2,850	2,850
	Validate Fire/Police candidate and incumbent physical ability test (PAT)	28,000	-
	Professional Services - request is $9,334.50 more than prior year funded		
	Shred-it-additional boxes of purged files	619	619
	Employee counseling for work-related events	500	500
	DeTar Worksteps Physical Job Requirements	438	438
	Kronos Upgrade	9,200	-
	Consulting Services - original request same level as prior year funded		
	Software Support for HR Staff	15,000	10,000
	Outside Legal Consulting	15,000	7,000
	Kronos bill-as-you-go Application Consultant	5,000	5,000
	Subtotal Human Resources	$ 125,896	$ 71,051
01INS - Inspections			
	Personnel:		
	Implement (1) Career Ladder Development Specialist (request does not include benefits)	$ 3,663	$ 4,561
	Implement (2) Career Ladder Combination Inspector (request does not include benefits)	7,000	-
	Vehicles:		
	Replace Ford F-150 w/ F150 extended cab V6	25,000	-
	Replace Chevrolet Pickup w/ F150 extended cab V6	25,000	-
	Other:		
	Fuel - original request is $824 less than prior year funded	3,550	4,410
	Bank Merchant Charge - original request is the same level as prior year funded	7,000	7,000
	Software Maintenance-original request is $519 less than prior year funded		
	EnerGov maintenance & support fees	37,424	37,423
	Professional Services - original request same level as prior year funded		
	Plan review for large projects	1,000	1,000
	Subtotal - Inspections	$ 109,637	$ 54,394
01INS1 - Code Enforcement			
	Personnel:		
	Implement (1) Career Ladder (request does not include benefits)	$ 3,500	$ 4,358
	Regular Payroll increased due to reduced CDBG grant funding	-	48,016
	Other:		
	Office Supplies- original request is $1,000 less than prior year funded	10,000	9,000
	Professional Services - original request is the same level as prior year funded		
	Title searches for dangerous buildings	5,000	5,000
	Fuel - original request is the same level as prior year funded	3,635	3,027
	Demolition - original request is the same level as prior year funded	50,000	-
	Contract Labor- request is $10,000 more than prior year funded	110,000	110,000
	Subtotal - Code Enforcement	$ 182,135	$ 179,401
01LEG - Legal			
	Other:		
	Professional Services - request is $25,000 more than prior year funded		
	Outside legal and municipal court prosecution services	$ 50,000	$ 45,000
	Municipal Court Prosecution Services	25,000	-
	Law Library Updates - original request is the same level as prior year funded	11,000	11,000
	Software Maintenance - new to FY 2017		
	PracticeMaster software suite	1,200	1,000
	Subtotal - Legal	$ 87,200	$ 57,000

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
01LIB - Library			
	Personnel:		
	Temporary Payroll - request is $4,258 more than prior year funded	$ 46,128	$ 41,870
	Other Capital Outlay:		
	Buildings & Improvement- request is $215,300 more than prior year funded		
	Library Pavilion	195,000	-
	Acoustical White Noise Sound System	30,000	-
	Heat, Vent, Air Conditioning- request is $19,600 more than prior year funded		
	HVAC Replacement (20 ton)	26,600	26,600
	Office Equipment, Instrument, Apparatus:		
	Replace 3D Printer	1,750	1,750
	Replace Xerox Copier (EOL)-per IT replacement plan	4,200	-
	Computer Equipment-Hardware:		
	Replace computer #18755 - per IT replacement plan	1,100	1,100
	Replace computer #18756 - per IT replacement plan	1,100	1,100
	Replace computer #18757 - per IT replacement plan	1,100	1,100
	Replace computer #18758 - per IT replacement plan	1,100	1,100
	Replace computer #18759 - per IT replacement plan	1,100	1,100
	Replace computer #18760 - per IT replacement plan	1,100	1,100
	Replace computer #18761 - per IT replacement plan	1,100	1,100
	Replace computer #18762 - per IT replacement plan	1,100	1,100
	Replace computer #18764 - per IT replacement plan	1,100	1,100
	Replace computer #18765 - per IT replacement plan	1,100	1,100
	Replace computer #18766 - per IT replacement plan	1,100	1,100
	Replace computer #18767 - per IT replacement plan	1,100	1,100
	Replace computer #18840 - per IT replacement plan	1,100	1,100
	Replace computer #18841 - per IT replacement plan	1,100	1,100
	Replace computer #18842 - per IT replacement plan	1,100	1,100
	Replace computer #18843 - per IT replacement plan	1,100	1,100
	Replace computer #18844 - per IT replacement plan	1,100	1,100
	Replace computer #18845 - per IT replacement plan	1,100	1,100
	Replace computer #18846 - per IT replacement plan	1,100	1,100
	Replace computer #18849 - per IT replacement plan	1,100	1,100
	Replace computer #18853 - per IT replacement plan	1,100	1,100
	Replace computer #18854 - per IT replacement plan	1,100	1,100
	Replace computer #18855 - per IT replacement plan	1,100	1,100
	Replace computer #18856 - per IT replacement plan	1,100	1,100
	Replace Laptop #18877 - per IT replacement plan	1,850	1,850
	Replace Laptop #18878 - per IT replacement plan	1,850	1,850
	Computer Equipment-Software:		
	Update Office Professional Plus Software	1,240	-
	Smart Alec Mobile Printing App	1,010	-
	JAWS Accessibility Software Update	1,100	-
	Zoomtext Accessibility Software Update	600	-
	Books- request is $14,300 more than prior year funded	236,500	222,200
	Other:		
	Building Maintenance- original request is $2,308 less than prior year funded	23,722	23,772
	Air Conditioning, Heat, Vent- request is $1,700 more than prior year funded	5,500	5,500
	Office Supplies Licenses - request is $1,003 less than prior year funded	10,685	10,685
	Professional Services - request is $775 less than prior year funded		
	ILL Courier Service	2,800	2,800
	OCLC fees for the purchase of cataloging and related services	13,000	13,000
	B&T Titlesource II - acquisition information service	2,300	2,300
	Classification Web	525	525
	RDA Toolkit	200	200
	Software Maintenance - request is new to FY 2017		
	Update Office Professional Plus Software	-	1,240
	Smart Alec Mobile Printing App	-	1,010
	JAWS Accessibility Software Update	-	1,100
	Zoomtext Accessibility Software Update	-	600
	SAAS SirsiDynix Maintenance	-	36,020
	Office Equipment, Instrument Maintenance - request is $2,850 less than prior year funded		
	Security Gates and Self Check Maintenance	5,300	5,300
	SAAS SirsiDynix Maintenance	36,100	-
	Miscellaneous uncovered equipment	1,300	1,300
	OSC Copier/Printer Maintenance - 2 public / 4 printers	8,000	8,000
	Digital Microfilm Reader Printer - Minolta 6000	1,200	1,200
	Maintenance for 2 ScanPro Reader Printers	2,000	2,000
	Discs Cleaner Maintenance Warranty	520	520
	Book Binding Maintenance - original request is $1,500 less than prior year funded	1,500	1,500
	Library Subscriptions - original request is $4,000 less than prior year funded	23,000	23,000
	Electronic Subscriptions - request is $3,000 more than prior year funded	75,000	75,000
	Subtotal - Library	$ 786,880	$ 539,092

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
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Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
01MGR - City Manager			
	Computer Equipment Hardware:		
	Replace iPad #18775 - per IT replacement plan	$ 700	$ 700
	Replace iPad #18469 - per IT replacement plan	700	700
	Other:		
	Education- original request is $6,900 less than prior year funded	17,000	13,300
	Cell Phone - original request is $1,500 less than prior year funded	2,000	2,200
	Subtotal - City Manager	$ 20,400	$ 16,900
01MUN - Municipal Court			
	Personnel:		
	Regular Payroll		
	Re-org (1) Deputy Court Clerk Position	$ -	$ 8,772
	Computer Equipment Hardware:		
	Replace Dell laptop #18678 - per IT replacement plan	1,544	-
	Replace Dell laptop #18152 - per IT replacement plan	1,544	-
	Office Equipment :		
	Replace Fujitsu scanner #18818 - per IT replacement plan	-	-
	Other:		
	Professional Services - original request is the same level as prior year funded		
	Prosecutor	20,000	20,000
	Jury Duty	1,000	1,000
	Interpreter Services	1,000	1,000
	Part Time Associate Judge	8,000	-
	Bank Merchant Charges -request is $1,000 more than prior year funded	7,000	8,500
	Software Maintenance - request is $5,650 more than prior year funded	46,254	46,254
	Office Equip, Instr. Maintenance- original request is $1,500 less than prior year funded	500	500
	Subtotal - Municipal Court	$ 86,842	$ 86,026
01NON - Non Departmental			
	Personnel:		
	State Unemployment Tax- original request is $10,000 less than prior year funded	$ 4,000	$ 1,000
	Other:		
	Professional Services- original request same level as prior year funded		
	Armored courier service	6,900	6,900
	Postmaster box rental	1,200	1,200
	Transfer-Construction - YMCA/City Pool	521,420	521,420
	South Texas Zoo- original request is $40,000 less than prior year funded	150,000	125,000
	Subscriptions & Memberships- original request is $200 more than prior year funded		
	GCRPC annual dues	25,600	25,600
	Chamber of Commerce dues	1,845	1,845
	TML dues	6,200	6,200
	Polk Directory	1,465	1,165
	I-69 Alliance membership	2,875	2,875
	Subtotal - Non Departmental	$ 721,505	$ 693,205
01PAR - Parks			
	Personnel:		
	Re-org (1) Crew Leader	$ 8,196	$ 8,196
	Re-org (1) Crew Leader	1,554	1,554
	Re-org Recreation Coordinator to Community Center Event Coordinator	(41,600)	(51,796)
	Temporary Payroll- original request is $18,750 less than prior year funded	18,000	18,000
	Extra Straight Time- request is $3,300 more than prior year funded	11,000	11,000
	Premium Payroll- request is $1,644 more than prior year funded	56,451	75,000
	Vehicles:		
	Replace Ford pick up with F250 reg cab V8 pick up with tool box	25,000	-
	Replace Ford pick up with F250 reg cab V8 pick up with utility bed	32,200	-
	Replace Trailer with 16' trailer with 5' drop gate	5,000	5,000
	Machinery & Equipment:		
	Adding two Toro Tri Deck	112,000	112,000
	Replacing 5 Toro Z mower	82,500	82,500
	Adding one Toro ballfield Mower	52,000	52,000
	Replacing one JD Gator	48,000	16,000
	Fogger	11,000	-
	6ft brush hogs	9,000	-
	Office Equipment:		
	Replace Ricoh Copier #18576 - per IT replacement plan	6,710	-

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
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Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
PARKS - CONTINUED	**Other Capital Outlay:**		
	Other Structures		
	Replacing Picnic tables	15,000	15,000
	Replacing Trash Cans	2,000	2,000
	Replacing Benches	3,000	3,000
	Replacing BBQ pits	3,000	3,000
	Replacing Control post	20,000	20,000
	Adding Christmas lights, post décor	10,500	10,500
	Replacing Infield dirt	8,000	8,000
	Replacing Top dress sand	15,000	15,000
	New building furniture and equipment	30,000	30,000
	De Leon irrigation	25,000	-
	Children's Park playground	125,000	-
	Hand Ball Court demo	12,000	-
	Tennis Court resurface	36,000	-
	Other:		
	Small Tools & Supplies- request is $37,900 more than prior year funded	127,000	127,000
	Chem, Med, Surg, Supplies- original request is $5,500 less than prior year funded	10,500	10,500
	Botanical & Ag- request is $1,350 more than prior year funded	52,000	52,000
	Mosquito Spraying- request is $4,600 more than prior year funded	15,100	15,100
	Recreation Supplies- request is $13,000 more than prior year funded	31,600	31,600
	Building Maintenance- request is $10,500 more than prior year funded	28,000	28,000
	Software Maintenance- request is $1,925 more than prior year funded	4,125	2,970
	Office Equipment & Instr Maintenance - request is $4,621 less than prior year funded	1,500	1,500
	Other Structure Maintenance - request is $9,050 less than prior year funded	49,950	49,950
	Professional Services - request is $3,800 less than prior year funded		
	Music licenses	1,350	1,350
	Backflow testing	6,000	6,000
	Termite - pest control	1,500	1,500
	Educational Development - original request is $3,300 less than prior year funded	26,700	24,030
	Mileage Reimbursement - original request is $1,500 less than prior year funded	1,000	1,000
	Cell Phone - request is $2,065 more than prior year funded	8,340	6,900
	Lights & Power- request is $6,500 more than prior year funded	230,000	230,000
	Print Shop Fees - original request is $1,435 less than prior year funded	100	1,535
	Commercial Equip Rental - original request is $3,800 less than prior year funded	1,700	1,700
	Contract Labor - request is $17,670 more than prior year funded	368,000	268,000
	Subtotal - Parks	$ 1,705,976	$ 1,296,589
01PIO - Public Information			
	Other Capital Outlay:		
	Building Improvements		
	Flooring front office only	$ -	$ 1,500
	Other:		
	Mileage Reimbursement - New to FY 2017	250	-
	Subtotal - Public Information Office	$ 250	$ 1,500
01PLA - Planning			
	Computer Equipment-Hardware:		
	Replace iPad #18897 - per IT replacement plan	$ 628	$ 700
	Replace computer #18901 - per IT replacement plan	1,100	-
	Other:		
	Mileage Reimbursement - none requested in FY 2017 ($50 funded in FY 2016)	-	-
	Contract Labor - original request is $3,000 less than prior year funded	5,500	5,500
	Transit System - original request same level as prior year funded	209,000	209,000
	Subtotal - Planning	$ 216,228	$ 215,200
01POL - Police			
	Personnel:		
	Additional Sgt position for Patrol	$ 14,924	$ -
	Re-org for Case Preparation Specialist Supervisor - Inv	4,007	4,007
	Re-org for 2 Case Preparation Specialist - Inv	8,568	12,992
	Additional Investigation Clerk - Inv	32,328	-
	2 Additional Officers	117,606	-
	Re-grade Building/Supplies Manager	-	-
	In Kind cash match	2,000	-
	Moved Communications Manager to 911 Cost Center	(76,295)	(76,295)
	Premium Payroll: request is $14,000 more than prior year funded	298,335	354,335

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
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Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
POLICE - CONTINUED	**Vehicles:**		
	Replace Ford Explorer #207 with Explorer	38,500	39,000
	Replace Ford Explorer #228 with Explorer	38,500	39,000
	Replace Ford Explorer #271with Explorer	38,500	39,000
	Replace Ford #210 with Chevy Impala	24,500	26,800
	Replace Ford #276 with Chevy Impala	24,500	26,800
	Replace Ford #278 with Chevy Impala	24,500	26,800
	Additional marked Ford Explorer	58,100	-
	Additional Chevy Impala	24,500	-
	Additional Harley Davidson motorcycle	23,100	-
	Additional Harley Davidson motorcycle	23,100	-
	Computer Equipment-Hardware:		
	Replace laptop #18070 - per IT replacement plan	1,544	1,544
	Replace laptop #18864 - per IT replacement plan	1,544	1,544
	Replace laptop #18865 - per IT replacement plan	1,544	1,544
	Replace laptop #18866 - per IT replacement plan	1,544	1,544
	1 Additional computer	1,652	1,652
	Additional Surface Pro 4 for Asst Chief	1,852	-
	Additional OptiPlex 9020SFF CTO system - Traffic Safety	1,652	1,652
	Additional workstation for Clerical Staff	1,652	-
	Replace iPad #15839 - per IT replacement plan	700	-
	Replace 15 Arbitrator Hard Drives	1,500	1,500
	Replace computer #18654 - per IT replacement plan	1,100	1,100
	Replace computer #18655 - per IT replacement plan	1,100	1,100
	Replace computer #18656 - per IT replacement plan	1,100	1,100
	Replace computer #18657 - per IT replacement plan	1,100	1,100
	Replace computer #18658 - per IT replacement plan	1,100	1,100
	Replace computer #18659 - per IT replacement plan	1,100	1,100
	Replace computer #18660 - per IT replacement plan	1,100	1,100
	Replace computer #18661 - per IT replacement plan	1,100	1,100
	Replace computer #18662 - per IT replacement plan	1,100	1,100
	Replace computer #18663 - per IT replacement plan	1,100	1,100
	Replace computer #18785 - per IT replacement plan	1,100	1,100
	Replace computer #18884 - per IT replacement plan	1,100	1,100
	Replace computer #18885 - per IT replacement plan	1,100	1,100
	Replace computer #18886 - per IT replacement plan	1,100	1,100
	Replace computer #18887 - per IT replacement plan	1,100	1,100
	Replace computer #18888 - per IT replacement plan	1,100	1,100
	Replace computer #18889 - per IT replacement plan	1,100	1,100
	Replace computer #18890 - per IT replacement plan	1,100	1,100
	Replace computer #18891 - per IT replacement plan	1,100	1,100
	Replace computer #18892 - per IT replacement plan	1,100	1,100
	Replace computer #18893 - per IT replacement plan	1,100	1,100
	Computer Equipment-Software:		
	Adding Forensic Tool Kit	2,238	2,238
	Implementing OSSI Accident interface	9,540	9,540
	Other Capital Outlay:		
	Building & Improvements:		
	Install Security wall with mag lock	4,870	4,870
	Install Acoustic Tiles for Interview rooms	3,242	3,242
	Install various Security Enhancements	25,000	15,000
	Replace Hallway Flooring with vinyl	-	2,471
	Office Equipment:		
	Replace 2 HP scanners	2,600	2,600
	Additional Fujitsu fi-7260 Scanner	1,300	1,300
	Additional Ricoh MP C401SR Color Printer	4,862	-
	Replace Ricoh MP C4503 Copier #18771 - per IT replacement plan	6,699	-
	Replace Ricoh MP 401 Printer #18772 - per IT replacement plan	4,862	-
	Adding 6 Modular Shelving units @ $160 ea	960	960
	Adding 40 Storage Bins for shelving unit @ $26 ea	1,040	1,040
	Machinery & Equipment: original request is $13,051 less than prior year funded		
	Adding K9 Ballistic Vest	999	999
	Replacing 1 Colt Carbine 16" BBL 5.56mm	1,640	1,640
	Replace 12 Armor Plate Carrier Kits @ $830 ea	9,960	-
	Replace 25 Glock 17 (Gen IV) 9mm with night sights after trade	2,500	-
	Additional Cisco Unified IP Conference Phone 8831	943	943
	Replacing Protech Shift Body armor	8,062	8,062
	Adding 3 Colt rifles	7,671	7,671
	Replacing Digital 360 Camera & Computer system	10,375	-
	Replacing 4 Kustom Golden Eagle II Moving Radar units	8,000	-
	Adding Def Tech Premium Wallbanger System	3,740	3,740
	Other Equipment: request is $6,171 more than prior year funded		
	Replacing 2 Def Tech Tactical 40mm 4 shot launcher	3,171	3,171
	Replacing 2 Atlantic Signals ACH single comm. headset	3,000	3,000
	Communication Equipment:		
	43 APEX 6000 Radios @ $3,626	155,918	-
	32 APEX 7000 7/800mhz Radios @ $4,882	156,224	-
	43 IMPRES Single-Unit Rapid charges	4,032	-
	43 IMPRES RSM Audio Jack	3,784	-

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
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POLICE - CONTINUED	**Other:**		
	Small Tools & Supplies - request is $29,607 more than prior year funded	49,607	49,607
	Fuel - original request same level as prior year funded	254,437	211,864
	Dog Supplies- request is $1,076 more than prior year funded	7,616	7,616
	Uniform & Clothing - request is $19,153 more than prior year funded	117,695	93,096
	Ammunition- original request is $3,245 less than prior year funded	83,755	83,755
	Building Maintenance- request is $2,471 more than prior year funded		
	General Building Maintenance	5,000	5,000
	Hallway Flooring with vinyl	2,471	-
	Computer Maintenance - request is New to FY 2017	13,109	-
	Software Maintenance - request is $1,726 more than prior year funded		
	Annual Adobe Creative Cloud Subscription	500	500
	UFED Touch license renewal	3,099	3,099
	Evidence.com Cloud storage and maintenance	56,640	56,640
	GPS Covert Track service fee	1,250	1,250
	Callyo Virtual service fees	1,839	1,839
	SunGard/OSSI/Accident Maintenance/OSSI Interface	133,600	133,600
	ImpriVata Software maintenance	4,253	4,253
	Machinery Tools- original request is $13,649 less than prior year funded	6,315	6,315
	Office Equipment, Inst Maintenance-original request is $3,662 less than prior year funded	800	800
	Professional Services - request is $35,000 more than prior year funded		
	Criminal history reports	15,560	15,560
	Transcript Services	1,500	1,500
	Meth Lab clean up	5,000	5,000
	Lab Services	5,000	5,000
	Assessment for Police building to include Fire Admin	35,000	35,000
	Counseling Services - original request same level as prior year funded	1,000	1,000
	County Jail Contract - original request same level as prior year funded	214,000	200,000
	Educational Development - request is $21,986 more than prior year funded	135,786	129,786
	Testing Material - request is $2,400 more than prior year funded	4,400	4,400
	Cellular Tel Exp - request is $6,700 more than prior year funded	37,200	41,800
	Communication Radio Maintenance Charge- Funded at $70,450 for FY 2016	-	75,200
	Other Employee Relations- request is $3,045 more than prior year funded	6,845	6,845
	Subtotal - Police	$ 2,408,066	$ 1,779,331
01POL1 - 911 Center			
	Personnel:		
	Moved Communications Manager from POL Cost Center	$ 76,295	$ 76,295
	Other:		
	Office Equipment Maintenance - request is $3,888 more than prior year funded		
	Console sanitize and deep clean	2,303	2,303
	Copier Maintenance All-in-One	2,200	2,200
	Higher Ground Recorder Maintenance	11,720	11,720
	Software Maintenance - request is $7,336 more than prior year funded		
	Maintenance	16,584	-
	ProQa Maintenance	1,125	1,125
	Aqua Maintenance	5,055	5,055
	EMD card sets	125	125
	Office Supplies- original request is $2,000 less than prior year funded	2,000	2,000
	Lights & Power - request is $2,000 more than prior year funded	26,000	24,000
	Subtotal - 911 Center	$ 143,407	$ 124,823
01SEC - City Secretary			
	Personnel:		
	Regraded Sr. City Secretary Assistant	$ -	$ 7,000
	Computer Equipment-Hardware:		
	Replace Ricoh Copier #18584 - per IT replacement plan	6,710	-
	Other:		
	Professional Services - original request is $47,500 less than prior year funded		
	City Code Codification	6,000	6,000
	Annual Fee - Municipal Code on internet	800	800
	Ordbank	450	450
	Subtotal - City Secretary	$ 13,960	$ 14,250

CITY OF VICTORIA, TEXAS
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Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
01STR - Street			
	Vehicles:		
	Replace 3/4 Ton Pickup #409 with F250 Crew Cab V8 Pickup	$ 29,500	$ 31,100
	Replace 3/4 Ton Pickup #419 with F250 Crew Cab V8 Pickup	29,500	31,100
	Replace Big Tex Utility Trailer #15122 with like	10,000	-
	Replace Wheel Loader #467 with same	165,000	160,000
	Drainage Improvements:		
	Ben Jordan Outfall Repair	50,000	50,000
	Computer Equipment Hardware:		
	Replace Computer #18811 - per IT replacement plan	1,100	1,100
	Other Capital Outlay:		
	Building & Improvements:		
	Adding Maglocks for exterior doors	875	875
	Machinery & Equipment:		
	Replace concrete saw	15,000	16,500
	Replace Vibratory Plate Compactor	3,000	3,000
	Other:		
	Professional Services:		
	Engineering services - compaction tests etc.	10,000	10,000
	Uniforms & Clothing - request is the same level as prior year funded	5,700	5,700
	Fuel - original request is the same level as prior year funded	104,717	87,195
	Contract Labor - request is the same level as prior year funded	5,000	4,000
	Streets and Roadways - request is $80,000 more than prior year funded	380,000	300,000
	Street Sweeping Program - request is the same level as prior year funded	400,000	400,000
	Street Sweeping Debris Disposal - request is the same level as prior year funded	100,000	30,000
	Storm Sewer Maintenance - request is $80,000 LESS than prior year funded		
	Storm Sewer Maintenance	130,000	65,000
	Transfer to Construction Fund:		
	Seal Coat Project(s)	2,067,000	1,800,000
	Residential Street Re-construction (From CIP)	2,195,502	1,262,453
	Nursery Drive Repair	297,171	-
	Twin 90" Storm Sewer Pipe Repair	166,370	166,370
	Subtotal - Streets	$ 6,165,435	$ 4,424,393
01TRA - Traffic Control			
	Vehicles:		
	Replace Chevy pickup Unit #1016 with F150 reg cab V6 pickup	$ 22,500	$ -
	Replace Ford F150 Unit #515 with pick up truck	22,000	-
	Additional Walk Behind Mini Trak loader	-	24,500
	Other Capital Outlay:		
	Building & Improvements		
	Adding Maglocks for exterior doors	875	875
	Machinery & Equipment:		
	Adding Walk behind Mini Trak loader to replace hand-held auger	24,500	-
	Other:		
	Uniforms & Clothing - original request same level as prior year funded	2,500	2,500
	Fuel - original request same level as prior year funded	18,650	15,529
	Lights & Power - original request same level as prior year funded	935,000	980,000
	Software Maintenance - request is $3,000 more than prior year funded		
	SignCad Maintenance	1,500	
	CorellDraw Maintenance	175	11,675
	ATMS.NOW Annual License Fee	13,000	
	Traffic Signal Maintenance - original request is $7,200 less than prior year funded		
	Replacement Controllers, Cabinets, Signal Heads, etc.	150,000	150,000
	Supplies (Fiber Switches, Cabling, Converters, etc…)	16,000	16,000
	Add-on UPS Units	11,000	11,000
	4.9Ghz Radios	7,500	7,500
	20 Wireless beacon control units for school flashers	23,000	23,000
	Purchase 16 LED Name Sign Units	24,000	24,000
	Purchase 3 additional signal cabinets for downtown	25,900	25,900
	Professional Services - original request is $8,000 less than prior year funded		
	Outsource Traffic Engineering	20,000	15,000
	Subtotal - Traffic Control	$ 1,318,100	$ 1,307,479

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
01VTV - CITY TV CHANNEL			
	Personnel:		
	Additional Full-Time Employee	$ 31,424	$ -
	Vehicle:		
	Additional Ford Escape	25,000	-
	Other:		
	Professional Services - original request is $16,000 less than prior year funded		
	Rushworks maintenance, technical support for A List and Vdesk	3,700	15,000
	Small Tools - request is $1,000 less than prior year funded	1,000	2,000
	VES Overhead - New to FY 2017	675	-
	VES Fleet Services - New to FY 2017	375	-
	Fuel - New to FY 2017	780	-
	Subtotal - City TV Channel	$ 62,954	$ 17,000
	GENERAL FUND TOTAL	***$ 16,601,516***	***$ 12,873,290***

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CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

Motel Tax Fund

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 to promote tourism and the convention and hotel industry within Victoria.

CITY OF VICTORIA, TEXAS
MOTEL TAX FUND
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CITY OF VICTORIA, TEXAS
MOTEL TAX FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

The Motel Tax Fund accounts for proceeds collected from all lodging properties that are legally restricted to expenditures for specific purposes, per Texas Tax Code Chapter 351 and City Ordinance. The attached budget highlights and assumptions are presented in two sections. The first section is an executive summary of the Motel Tax Fund overall. The second section includes major budgetary assumptions made on revenues and departmental expenses.

Section I - Motel Tax Fund Executive Summary

- ***Fiscal Year 2016 Ending Fund Balance*** - projected to be $250,069.
- ***Fiscal Year 2017 Ending Fund Balance*** - projected to be $215,802. The projected fund balance consists of $172,641 undesignated fund balance and $43,160 reserve fund balance for outside agencies.

Section II - Motel Tax Fund Revenues & Expenses:

Revenue Highlights/Assumptions:

- ***Fiscal Year 2016 Motel Tax Revenue*** - collections are projected at $1,363,733, a decrease of $239,767 from the budgeted amount based on current collection trends.
- ***Fiscal Year 2017 Motel Tax Revenue*** - collections are budgeted at $1,360,000, a decrease of $240,000, or 15% from the prior year budgeted revenues; and a 2.9% increase from the projected Fiscal Year 2016 revenues.
- ***Interest Revenue*** – budgeted at a level of $2,500, the same level as the prior year budgeted amount, based on current collection trend.
- ***Miscellaneous Revenue*** – budgeted at a level of $1,000, the same level as the prior year budgeted amount.
- ***Hotel Occupancy Tax (HOT) Ordinance*** – By the City's HOT Ordinance, lodging providers remit hotel occupancy taxes monthly, which follows State collection procedures. In April 2012, City Council adopted an ordinance amending Chapter 8, Article III of the Victoria City Code (Hotel and Motel Occupancy Tax) in order to align it with amended State statues.

Expense Highlights/Assumptions:

- Fiscal Year 2016 assumes 80% funding/payments to all agencies.
- Since 2011, the CVB has been a City department, with oversight from the Communications Director; the source of funding is hotel occupancy tax. The main responsibility of the CVB is to ensure the promotion of Victoria. The CVB is responsible for marketing and advertising of events sponsored by local agencies within the City, and assisting the various agencies with promotion of their events. It is believed that this coordinated effort between the City CVB and community organizations will greatly benefit Victoria by utilizing hotel occupancy tax funds to the optimal extent possible.

  The Fiscal Year 2017 Proposed Motel Tax Fund assumes $695,566 of funding for the Convention and Visitors Bureau operations, a decrease of $109,434 from prior year funding. For Fiscal Year 2017, there are no funds budgeted for Bootfest, a decrease of $100,000 from the prior year.

Section II - Motel Tax Fund Revenues & Expenses – (continued):

- A transfer to the Community Center Operating Fund is budgeted in the amount of $330,000, the same level as the prior year budgeted amount.
- A transfer to the Community Center Building Fund is budgeted in the amount of $150,000, the same level as the prior year budgeted amount.
- For Fiscal Year 2016-2017, 25%, the same percent as last year, or $34,701 of the estimated personnel cost for the Communications Director will be funded by the Motel Tax Fund.
- The Fiscal Year 2016-2017 Budget includes $64,000 for the Main Street Program.
- For Fiscal Year 2016-2017, the Motel Tax Fund has no budgeted allocation to the Preservation Program, a decrease of $30,000 from the prior year.
- For Fiscal Year 2016-2017, the Motel Tax Fund will allocate $101,500, an increase of $26,500, to fund multiple two-day sport tournaments hosted by the City of Victoria. The funding will help cover tournament expenses such as umpires, trophies & awards, team shirts, etc.

CITY OF VICTORIA, TEXAS
MOTEL TAX FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

- Below are the original budgets for Fiscal Years 2015 and 2016 as well as the proposed budget for Fiscal Year 2017:

Agency	Fiscal Year 14-15 Original Budget	Fiscal Year 15-16 Original Budget	Fiscal Year 16-17 Proposed Budget
Convention & Visitors Bureau	$ 870,000	$ 905,000	$ 695,566
Victoria Reg. Museum Assn.	49,116	40,000	-*
Victoria Performing Arts Ctr. – Film Festival	35,000	35,000	-*
Theatre Victoria	58,356	50,000	-*
Victoria Symphony	38,904	50,000	-*
Victoria Bach Festival	43,767	50,000	-*
Quilt Guild of Victoria	3,890	3,900	-*
Victoria Ballet Theatre	38,904	50,000	-*
Victoria Art League, Inc.	5,836	15,000	-
Victoria Fine Arts Association	18,966	10,000	-*
Victoria Preservation, Inc.	13,616	8,000	-
Children's Discovery Museum	-	20,000	-*
Main Street Program	113,036	80,000	64,000
Museum of the Coastal Bend	29,178	10,000	-
Leo J. Welder Center	24,801	25,000	-*
Warrior's Weekend	10,000	-	-
South Texas Zoological Society	12,158	-	-
Minority Business Council	7,781	15,000	-
ComicCon	9,726	18,100	-*
Preservation Program	30,000	30,000	-
Tournaments	43,120	75,000	101,500
Professional Services	18,000	22,000	22,000
Personnel Services	33,248	34,422	34,701
Community Center – Oper.	330,000	330,000	330,000
Community Center – Bldg.	150,000	150,000	150,000
Capital Outlay Other Structure	-	357,000	-
TOTAL	**$ 1,987,403**	**$2,383,422**	**$1,397,767**

Note: During the Fiscal Year 2016-2017 budget process, City Council will consider additional hotel occupancy tax (HOT) allocations to eligible agencies and organizations. Applications for funding were due June 30, 2016, and are currently being reviewed by the HOT Funds Committee.

CITY OF VICTORIA, TEXAS
MOTEL TAX FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

* $0 is currently funded in promotion of the arts category. Maximum allocation for art programs is 15% of total funds available – per Tax Code Chapter 351, Section 351.103 (c).

- 15% Limit on Arts Programs: $242,035
- Fiscal Year 2017 Arts Programs: 0
- Available for Arts Programs: $242,035

Maximum funding levels to all agencies are established with a cap, based on City Council recommendations.

The City currently imposes a seven percent tax on hotels and motels operating within its city limits. The State of Texas imposes a six percent tax on hotels and motels, making the total room occupancy tax rate within the Victoria city limits thirteen percent.

The City collects its motel/hotel tax receipts the following month after motels/hotels collect the hotel occupancy tax from their customers. Payments to the various "outside" agencies receiving hotel tax funding, i.e. "HOT" funds, are disbursed quarterly once a post event form has been submitted by the agency with the exception of the Convention & Visitors Bureau and Main Street Program, which are disbursed monthly. Should the total budgeted revenue level not be reached for the fiscal year, all agencies would receive proportionately less than budgeted based on those same percentages.

Note: Per State law, allocations for the promotions of the arts are limited to 15% of total annual motel tax income. Estimated availability for Fiscal Year 2017 is $1,613,569 of which a total of $242,035 would be allowable for promotion of the arts.

Also, per State law, a minimum of one-seventh of hotel occupancy tax available funds are required to be spent on advertising and marketing; for Fiscal Year 2017, this amounts equates to $230,510. For Fiscal Year 2017, the Convention and Visitors Bureau Fund has $414,875 budgeted in advertising and marketing expense, achieving the stipulations of this State law requirement.

CITY OF VICTORIA, TEXAS
MOTEL TAX FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

By law of the State of Texas, the City of Victoria collects a Hotel Occupancy Tax (HOT) from hotels, motels, inns, and bed-and-breakfast establishments. ***Chapter 351 of the Tax Code states that HOT funds may be used only <u>if both parts of the following two-part test are met</u>. Part One requires that usage of HOT funds must directly enhance and promote tourism and the convention and hotel industry, and Part Two limits the use of HOT funds to the following:***

(1). ***Convention Centers and Visitor Information Centers*:** the acquisition of sites for and the construction, improvement, enlarging, equipping, repairing, operation and maintenance of convention center facilities or visitor information centers, or both;

(2). ***Registration of Convention Delegates*:** the furnishing of facilities, personnel, and materials for the registration of convention delegates or registrants;

(3). ***Advertising, Solicitations and Promotions***: advertising and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to the municipality or its vicinity;

(4). ***Promotions of the Arts*:** the encouragement, promotion, improvement, and application of the arts, including instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major art forms;

(5). ***Historical Restoration and Preservation*:** historical restoration and preservation projects or activities or advertising and conducting solicitation and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums;

(6). ***Sporting Event Expenses*:** expenses, including promotion expenses, directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels and motels within the city or its vicinity;

(7). ***Directional Signs*:** signage directing the public to sights and attractions that are visited frequently by hotel guests in the municipality;

(8). ***Transportation of Tourists*:** funding transportation systems for transporting tourists from hotels to and near the city to any of the following destinations:

1. the commercial center of the city;
2. a convention center in the city;
3. other hotels in or near the city; or
4. tourist attractions in or near the city.

The law specifically prohibits the use of the local hotel tax to cover the costs for general city transit costs to transport the general public.

CITY OF VICTORIA, TEXAS
MOTEL TAX FUND
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

Fiscal Year 2014-2015 Actual: Actual audited revenues and expenditures for the most recently completed fiscal year.

Fiscal Year 2015-2016 Original Budget: Amounts originally adopted by City Council.

Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016, these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

Note: Expenses for each cost center are presented first in summary format, and immediately following, in line item detail format.

CITY OF VICTORIA, TEXAS
MOTEL TAX FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ 1,037,721	$ 1,144,065	$ 1,144,065	$ 250,069
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ 1,037,721**	**$ 1,144,065**	**$ 1,144,065**	**$ 250,069**
REVENUES				
Motel Tax Receipts	$ 1,600,000	$ 1,600,000	$ 1,322,000	$ 1,360,000
Interest Income	2,500	2,500	2,737	2,500
Miscellaneous Revenue	1,000	1,000	38,997	1,000
Total Revenues	**$ 1,603,500**	**$ 1,603,500**	**$ 1,363,733**	**$ 1,363,500**
TOTAL FUNDS AVAILABLE	**$ 2,641,221**	**$ 2,747,565**	**$ 2,507,799**	**$ 1,613,569**
EXPENDITURES				
Personnel Services	$ 34,422	$ 34,422	$ 34,730	$ 34,701
Professional Services	22,000	22,000	22,000	22,000
Bank Merchant Charges	-	-	-	-
South Texas Zoo	-	-	-	-
Victoria Symphony	50,000	50,000	40,000	-
Victoria Bach Festival	50,000	50,000	40,000	-
Transfer to Convention & Visitors Bureau	905,000	905,000	905,000	695,566
Tournament Programs	75,000	75,000	75,000	101,500
Children's Discovery Museum	20,000	20,000	16,000	-
Leo J. Welder Center	25,000	25,000	20,000	-
Theatre Victoria	50,000	50,000	40,000	-
Film Festival	35,000	35,000	28,000	-
Main Street Program	80,000	80,000	64,000	64,000
Quilt Guild of Victoria	3,900	3,900	3,120	-
Victoria Ballet Theatre	50,000	50,000	40,000	-
Minority Business Council	15,000	15,000	12,000	-
Museum of the Coastal Bend	10,000	10,000	8,000	-
ComicCon	18,100	18,100	14,480	-
Victoria Regional Museum Assn.	40,000	40,000	32,000	-
Victoria Preservation, Inc.	8,000	8,000	6,400	-
Victoria Fine Arts Association	10,000	10,000	8,000	-
Victoria Art League	15,000	15,000	12,000	-
Victoria Jaycees	-	-	-	-
Warrior's Weekend	-	-	-	-
Straight Arrow Archery Learning Center	-	-	-	-
Preservation Program	30,000	30,000	-	-
Transfer To Community Center Building	150,000	150,000	150,000	150,000
Transfer To Community Center Operations	330,000	330,000	330,000	330,000
Capital Outlay - Other Structure	357,000	357,000	357,000	-
	$ 2,383,422	**$ 2,383,422**	**$ 2,257,730**	**$ 1,397,767**
ENDING FUND BALANCE				
Undesignated Fund Balance - COV	$ 257,799	$ 364,143	$ 250,069	$ 172,641
Undesignated Fund Balance - Outside Agencies	-	-	-	43,160
TOTAL FUND BALANCE, SEPTEMBER 30	**$ 257,799**	**$ 364,143**	**$ 250,069**	**$ 215,802**

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

	Fiscal Year 2014-15 Actual Revenues	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Hotel / Motel Taxes	$ 1,809,554	$ 1,600,000	$ 1,600,000	$ 1,322,000	$ 1,360,000
Sub-Total	$ 1,809,554	$ 1,600,000	$ 1,600,000	$ 1,322,000	$ 1,360,000
Miscellaneous					
Interest Income	$ 2,998	$ 2,500	$ 2,500	$ 2,737	$ 2,500
Miscellaneous Revenue	10,591	1,000	1,000	38,997	1,000
Sub-Total	$ 13,589	$ 3,500	$ 3,500	$ 41,733	$ 3,500
Total Revenues	**$ 1,823,143**	**$ 1,603,500**	**$ 1,603,500**	**$ 1,363,733**	**$ 1,363,500**

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

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
EXPENDITURES					
Personnel Services	$ 33,396	$ 34,422	$ 34,422	$ 34,730	$ 34,701
Professional Services	8,891	22,000	22,000	22,000	22,000
Bank Merchant Charges	14,014	-	-	-	-
South Texas Zoo	-	-	-	-	-
Victoria Symphony	38,904	50,000	50,000	40,000	-
Victoria Bach Festival	43,767	50,000	50,000	40,000	-
Transfer to Convention & Visitors Bureau	750,000	905,000	905,000	905,000	695,566
Tournament Programs	25,829	75,000	75,000	75,000	101,500
Children's Discovery Museum	-	20,000	20,000	16,000	-
Leo J. Welder Center	24,801	25,000	25,000	20,000	-
Theatre Victoria	58,356	50,000	50,000	40,000	-
Film Festival	35,000	35,000	35,000	28,000	-
Main Street Program	71,661	80,000	80,000	64,000	64,000
Quilt Guild of Victoria	3,890	3,900	3,900	3,120	-
Victoria Ballet Theatre	38,904	50,000	50,000	40,000	-
Minority Business Council	7,600	15,000	15,000	12,000	-
Museum of the Coastal Bend	29,156	10,000	10,000	8,000	-
ComicCon	9,726	18,100	18,100	14,480	-
Victoria Regional Museum Assn.	49,116	40,000	40,000	32,000	-
Victoria Preservation, Inc.	13,616	8,000	8,000	6,400	-
Victoria Fine Arts Association	18,966	10,000	10,000	8,000	-
Victoria Art League	5,836	15,000	15,000	12,000	-
Victoria Jaycees	-	-	-	-	-
Warrior's Weekend	10,000	-	-	-	-
Straight Arrow Archery Learning Center	-	-	-	-	-
Preservation Program	26,678	30,000	30,000	-	-
Transfer To Community Center Building	150,000	150,000	150,000	150,000	150,000
Transfer To Community Center Operations	330,000	330,000	330,000	330,000	330,000
Capital Outlay - Other Structure	233,618	357,000	357,000	357,000	-
Total Expenditures	**$ 2,031,725**	**$ 2,383,422**	**$ 2,383,422**	**$ 2,257,730**	**$ 1,397,767**

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

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
EXPENDITURES						
COV1/500105	REGULAR PAYROLL	$ 25,477	$ 26,419	$ 26,419	$ 26,666	$ 26,675
COV1/500130	LONGEVITY PAY	156	168	168	168	180
COV1/500200	TMRS	4,512	4,483	4,483	4,525	4,474
COV1/500300	SOCIAL SECURITY	1,932	2,034	2,034	2,053	2,054
COV1/500400	HEALTH & ACC INSUR	1,282	1,282	1,282	1,282	1,282
COV1/500450	DENTAL INSURANCE	36	36	36	36	36
COV1/530000	PROFESSIONAL SVCS	8,891	22,000	22,000	22,000	22,000
COV1/660045	BANK MERCHANT CHARGE	14,014	-	-	-	-
COV1/670070	VICTORIA SYMPHONY	38,904	50,000	50,000	40,000	-
COV1/670071	VICTORIA BACH FESTIV	43,767	50,000	50,000	40,000	-
COV1/670080	CONVENTION & VISITOR	750,000	905,000	905,000	905,000	695,566
COV1/670120	TOURNAMENT PROGRAMS	25,829	75,000	75,000	75,000	101,500
COV1/670140	CHILDRENS DISC MUSEU	-	20,000	20,000	16,000	-
COV1/670155	VC/LEO J WELDER CTR	24,801	25,000	25,000	20,000	-
COV1/670160	VPAC/THEATRE VICTORI	58,356	50,000	50,000	40,000	-
COV1/670165	VPAC/FILM FESTIVAL	35,000	35,000	35,000	28,000	-
COV1/670170	MAIN STREET PROGRAM	71,661	80,000	80,000	64,000	64,000
COV1/670180	QUILT GUILD OF VICT	3,890	3,900	3,900	3,120	-
COV1/670190	VICT BALLET THEATRE	38,904	50,000	50,000	40,000	-
COV1/670225	MINORITY BUS COUNCIL	7,600	15,000	15,000	12,000	-
COV1/670230	MUSEUM OF COASTAL BE	29,156	10,000	10,000	8,000	-
COV1/670235	COMICCON	9,726	18,100	18,100	14,480	-
COV1/670240	VICT REGNL MUSEUM	49,116	40,000	40,000	32,000	-
COV1/670270	VICTORIA PRESERVATIO	13,616	8,000	8,000	6,400	-
COV1/670300	VICT FINE ARTS ASSN	18,966	10,000	10,000	8,000	-
COV1/670310	VICTORIA ART LEAGUE	5,836	15,000	15,000	12,000	-
COV1/670340	WARRIOR'S WEEKEND	10,000	-	-	-	-
COV1/670360	PRESERVATION PROGRAM	26,678	30,000	30,000	-	-
COV1/721200	TRANS-COMM CTR BLDG	150,000	150,000	150,000	150,000	150,000
COV1/721300	TRANS-COMM CTR FUND	330,000	330,000	330,000	330,000	330,000
COV1/900150	OTHER STRUCTURES	233,618	357,000	357,000	357,000	-
Total Expenditures		**$ 2,031,725**	**$ 2,383,422**	**$ 2,383,422**	**$ 2,257,730**	**$ 1,397,767**

CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

Convention & Visitors Bureau

Funded through proceeds from the Motel Tax Fund, the primary purpose of the Convention and Visitors Bureau is to promote tourism and the convention and hotel industry through advertising and promotional programs to attract tourists and conventions to the municipality or its vicinity; and conduct activities designed to enhance the City's desirability as a visitor destination.

CITY OF VICTORIA, TEXAS
CONVENTION & VISITORS BUREAU FUND
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CITY OF VICTORIA, TEXAS
CONVENTION & VISITORS BUREAU FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

The Convention & Visitors Bureau (CVB) Fund is a summary of the financial operations of the Convention & Visitors Bureau Cost Center and the Bootfest Cost Center. The CVB accounts for the financial transactions associated to the City's tourism marketing campaign and the Bootfest accounts for the financial transactions associated to the City's annual Bootfest Festival Program. The attached budget highlights and assumptions are presented in two sections. The first section is an executive summary of the Convention & Visitors Bureau Fund overall. The second section includes major budgetary assumptions made on revenues and departmental expenses.

Section I – Convention & Visitors Bureau Fund Executive Summary

Since 2011 the CVB has been a City department, with oversight from the Communications Director; the source of funding is hotel occupancy tax. The main responsibility of the CVB is to ensure the promotion of Victoria. The CVB is responsible for marketing and advertising of events sponsored by local agencies within the City, and assisting the various agencies with promotion of their events. It is believed that this coordinated effort between the City CVB and community organizations greatly benefits Victoria by utilizing hotel occupancy tax funds to the optimal extent possible.

The goal of the Victoria Convention & Visitors Bureau is to develop and expand the City's economic base by increasing overnight stays at local hotels and bed & breakfasts. The CVB will accomplish the goal by marketing the City as an overnight destination. Based on current market conditions and research, the CVB's objectives for the future include:

1. **Market and Communicate -** strategically position Victoria as a relevant travel destination to a diverse audience using branding and marketing initiatives to promote the existing attractions and events in the region;
2. **Group and Sports Sales -** sell Victoria as an ideally located destination to tournaments, meetings and group travel planners;
3. **Enhance the Visitor Experience -** promote a better experience for travelers through improving community pride, knowledge and visitor services;
4. **Organizational Excellence -** emphasize staff development in an effort to be the best destination management organization of our size.

- ***Fiscal Year 2016 Ending Fund Balance*** - projected to be a total of $375,121; made up of $76,101 CVB and $299,020 Bootfest.
- ***Fiscal Year 2016 Budget Amendments:*** The Fiscal Year 2016 budget was amended for $143,247 for Fiscal Year 2015 carried-over encumbrances; $44,900 for CVB and $98,347 for Bootfest Cost Center.
- ***Fiscal Year 2017 Ending Fund Balance*** - projected to be $296,844; consisting of $71,920 CVB and $224,924 Bootfest.

Section II – Convention & Visitors Bureau Fund Revenues & Expenses:

Revenue Highlights/Assumptions:

- ***Transfer From Motel Tax Fund*** – a total of $695,566 is budgeted as a transfer from the Motel Tax Fund to the Convention & Visitors Bureau cost center (CVB) for operations, a decrease of $109,434 from Fiscal Year 2016, mainly due to a decrease in marketing campaigns and gateway signs. There are no funds proposed for Bootfest Festival Program, a decrease of $100,000 from prior years'.
- ***Beverage and Merchandise Sales –*** revenues for Bootfest 2016 Program beverages and merchandise sales are budgeted at $153,400, an increase of $8,420 from Bootfest 2015 Program budget.
- ***Street Vendor Permits*** – budgeted at $13,200 for Bootfest 2017 Program, the same level as the Bootfest 2016 Program budget.
- ***Private Donations*** – budgeted at $46,500 for Bootfest 2017 Program, the same level as the Bootfest 2016 Program budget.
- ***Miscellaneous Revenue*** – there are no funds proposed for Bootfest Program 2017, a decrease of $4,100 from prior year.

CITY OF VICTORIA, TEXAS
CONVENTION & VISITORS BUREAU FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Expense Highlights/Assumptions:

- ***Health and Dental Insurance Premiums*** – Management is not proposing any premium increase for the health or dental plan, however management is proposing plan design changes for the Medical Health plan, to include increases to co-pays, annual deductibles and coinsurance levels. There are no plan design changes to the Dental plan.
- The City's Health Plan for Fiscal Year 2017 provides two medical plans for employees/retiree (under 65) to choose from, with different medical cost allocations between employee/retiree (under 65) and City. One medical plan is more traditional with co-pays and the other offers a high deductible with a health savings account *(health savings account is a tax-advantage medical savings account).*

  Depending on the health plan design selected for the employee/retiree *(under 65)* only plans, health insurance premium cost to the participant will vary from $97.97/month to $398.00/month.

  For Fiscal Year 2016, health and dental premiums were increased ranging from $0.00/month to $25.15/month.
- ***FY '17 Pay Program*** – Personnel-related expenditures are our largest category of expenses and, as such, can have the most significant impact when aligning our expenditures with our available revenue. Unfortunately, due to the "sluggish" economy, management is not proposing any pay program for Fiscal Year 2017. Fiscal Year 2016 pay program consisted of a 3% across-the-board (ATB) pay program for all employees who are not classified in the Police and Fire Step Pay Program. Additionally, pay ranges for certified police and fire personnel were adjusted to compensate for market movement – employees who fell below the new minimum salary for their appropriate pay range received an adjustment to the minimum.
- The table below lists the Convention & Visitors Bureau Fund cost centers' expenditure increase and (decrease) and highlights/assumptions, compared to Fiscal Year 2016 Budget:

Department	***Expense Increase /(Decrease) From Original FY '16 Budget***	***Major Highlights/Assumptions Of Department***
1. Convention & Visitors Bureau	($171,154)	• Personnel line items increased a total of $6K, mainly the result of regrading a clerk position; • Communication expenditures increased by $1K; • Marketing & Promotions decreased by $31K; • Advertising & publication decreased by $75K; • Public Relations decreased by $32K; • Storage unit rental decreased by $2K; • Gateway signage decreased by $35K • Capital other equipment decreased by $3K;
2. Bootfest 2015	($171,550)	Victoria's 5th Bootfest Festival Program was held in October 2015 (i.e. FY 2016). Many of the expenses for Bootfest 2015 were incurred during FY 2015 and will be fully expended by the end of FY 2015-2016. Therefore, there are no funds in FY 2016-2017 necessary for Bootfest 2015. Note: There is a timing difference between when Council approves the Bootfest Budget and when Bootfest Festival is held. In other words, 2015 Bootfest was held in October 2015, which falls in the City's Fiscal Year 2016.

CITY OF VICTORIA, TEXAS
CONVENTION & VISITORS BUREAU FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Section II – Convention & Visitors Bureau Fund Revenues & Expenses (continued):

Expense Highlights/Assumptions (continued):

- The table below lists the Convention & Visitors Bureau Fund cost centers' expenditure increase and (decrease) and highlights/assumptions, compared to Fiscal Year 2016 Budget:

Department	*Expense Increase /(Decrease) From Original FY '16 Budget*	*Major Highlights/Assumptions Of Department*
3. Bootfest 2016	$ 85,075	Victoria's 6th Bootfest Festival Program will be held in October 2016 (i.e FY 2017). Many of the expenses for Bootfest 2016 will be incurred during FY 2016 and are projected to total $92,800. The $198,360 budgeted for FY 2017 will cover the remaining expenses associated to the October 2016 Bootfest. Note: There is a timing difference between when Council approves the Bootfest Budget and when Bootfest Festival is held. In other words, 2016 Bootfest will be held in October 2016, which falls in the City's Fiscal Year 2017.
4. Bootfest 2017	$ 93,000	Victoria's 7th Bootfest Festival Program will occur October 2017 (i.e FY 2018). Many of the expenses for Bootfest 2017 will be incurred during FY 2017 and are projected to total $93,000. Note: There is a timing difference between when Council approves the Bootfest Budget and when Bootfest Festival is held. In other words, 2017 Bootfest will be held in October 2017, which falls in the City's Fiscal Year 2018.
Total Increase in Expenses:	**($ 164,629)**	

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CITY OF VICTORIA, TEXAS
CONVENTION & VISITORS BUREAU FUND
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

Fiscal Year 2014-2015 Actual: Actual audited revenues and expenditures for the most recently completed fiscal year.

Fiscal Year 2015-2016 Original Budget: Amounts originally adopted by City Council.

Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016, these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

Note: Expenses for each cost center are presented first in summary format, and immediately following, in line item detail format.

CITY OF VICTORIA, TEXAS
CONVENTION & VISITORS BUREAU FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance - CVB	$ 67,608	$ 174,415	$ 174,415	$ 76,101
Undesignated Fund Balance - Bootfest	229,884	287,659	287,659	299,020
TOTAL FUND BALANCE, OCTOBER 1	**$ 297,492**	**$ 462,074**	**$ 462,074**	**$ 375,121**
REVENUES				
Convention & Visitors Bureau	$ 805,800	$ 805,800	$ 805,830	$ 696,366
Bootfest 2015	147,280	147,280	157,431	-
Bootfest 2016	159,764	159,764	162,164	157,500
Bootfest 2017	-	-	-	59,764
Total Revenues	**$ 1,112,844**	**$ 1,112,844**	**$ 1,125,425**	**$ 913,630**
TOTAL FUNDS AVAILABLE	**$ 1,410,336**	**$ 1,574,918**	**$ 1,587,500**	**$ 1,288,751**
EXPENDITURES				
Convention & Visitors Bureau	$ 871,701	$ 916,601	$ 904,144	$ 700,547
Bootfest 2015	171,550	269,897	215,434	-
Bootfest 2016	113,285	113,285	92,800	198,360
Bootfest 2017	-	-	-	93,000
Total Expenditures	**$ 1,156,536**	**$ 1,299,783**	**$ 1,212,378**	**$ 991,907**
ENDING FUND BALANCE				
Undesignated Fund Balance - CVB	$ 1,707	$ 63,614	$ 76,101	$ 71,920
Undesignated Fund Balance - Bootfest	252,093	211,521	299,020	224,924
TOTAL FUND BALANCE, SEPTEMBER 30	**$ 253,800**	**$ 275,135**	**$ 375,121**	**$ 296,844**

CITY OF VICTORIA, TEXAS
CONVENTION & VISITORS BUREAU FUND - REVENUES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Convention & Visitors Bureau					
Transfer from Motel Tax Fund	$ 650,000	$ 805,000	$ 805,000	$ 805,000	$ 695,566
Miscellaneous Income	806	800	800	830	800
Sub-Total	$ 650,806	$ 805,800	$ 805,800	$ 805,830	$ 696,366
Bootfest 2014					
Liquor Sales	$ 135,850	$ -	$ -	$ -	$ -
Water Sales	7,869	-	-	-	-
Merchandise Sales	70	-	-	-	-
Street Vendor Permits	80	-	-	-	-
Private Donations	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	2,264	-	-	-	-
Transfer from Motel Tax Fund	-	-	-	-	-
Sub-Total	$ 146,133	$ -	$ -	$ -	$ -
Bootfest 2015					
Liquor Sales	$ -	$ 137,000	$ 137,000	$ 141,972	$ -
Water Sales	-	1,480	1,480	1,564	-
Merchandise Sales	307	6,500	6,500	5,766	-
Street Vendor Permits	13,000	-	-	-	-
Private Donations	65,000	-	-	4,000	-
Interest	15	-	-	-	-
Miscellaneous	-	2,300	2,300	4,129	-
Transfer from Motel Tax Fund	100,000	-	-	-	-
Sub-total	$ 178,322	$ 147,280	$ 147,280	$ 157,431	$ -
Bootfest 2016					
Liquor Sales	$ -	$ -	$ -	$ -	$ 146,000
Water Sales	-	-	-	-	1,600
Merchandise Sales	-	50	50	50	5,800
Street Vendor Permits	-	13,200	13,200	15,600	-
Private Donations	-	46,500	46,500	46,500	-
Interest	-	14	14	14	-
Miscellaneous	-	-	-	-	4,100
Transfer from Motel Tax Fund	-	100,000	100,000	100,000	-
Sub-total	$ -	$ 159,764	$ 159,764	$ 162,164	$ 157,500
Bootfest 2017					
Liquor Sales	$ -	$ -	$ -	$ -	$ -
Water Sales	-	-	-	-	-
Merchandise Sales	-	-	-	-	50
Street Vendor Permits	-	-	-	-	13,200
Private Donations	-	-	-	-	46,500
Interest	-	-	-	-	14
Miscellaneous	-	-	-	-	-
Transfer from Motel Tax Fund	-	-	-	-	-
Sub-total	$ -	$ -	$ -	$ -	$ 59,764
Total	**$ 975,261**	**$ 1,112,844**	**$ 1,112,844**	**$ 1,125,425**	**$ 913,630**

CITY OF VICTORIA, TEXAS
CONVENTION & VISITORS BUREAU FUND - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
EXPENDITURES					
CVB - Cost Center:					
Personnel Services	$ 215,231	$ 248,631	$ 248,631	$ 236,579	$ 254,277
Office Supplies & Other Supplies	3,829	3,500	3,500	3,500	3,500
Equipment Maintenance	-	100	300	300	100
Professional Services	-	-	-	-	-
Training & Education	15,050	13,750	13,750	12,500	13,750
Subscriptions & Memberships	4,795	3,500	3,500	3,500	3,500
Communication Expenditures	2,922	2,525	2,525	3,370	3,725
Inter-Fund Charges	13,468	13,609	13,609	13,609	13,609
Advertising Expenditures - CVB	311,297	400,000	411,990	411,990	325,000
Marketing & Promotion Expenditures	57,049	102,500	116,365	116,365	71,500
Public & Employee Relations	1,770	37,000	37,000	37,000	5,000
700 Main Rental	2,586	2,586	2,586	2,586	2,586
Land & Building Rental	3,960	4,500	4,500	4,500	2,000
Transfer to Health Fund	-	2,000	2,000	2,000	2,000
Historic Sign	10,145	-	18,845	18,845	-
Historic Tour Guides	-	-	-	-	-
Wayfinding Signs	18,296	-	-	-	-
Inez Visitor Information Center	-	-	-	-	-
Gateway Signs	21,510	35,000	35,000	35,000	-
Bootfest - Cost Center:					
Personnel Services	47,722	-	-	50,410	50,500
Office Supplies & Other Supplies	10,240	6,600	6,600	9,773	9,775
Clothing Purchase	2,883	1,635	3,635	4,830	4,830
Beer Purchase	36,093	36,000	38,460	38,455	39,500
Wine Purchase	9,055	10,500	10,500	9,760	9,760
Food Purchase	1,487	1,500	1,500	1,482	1,500
Water Purchase	715	1,000	1,040	1,035	1,050
Ice Purchase	3,375	3,500	3,500	3,375	3,375
Bus Transportation	7,998	8,000	15,998	15,998	8,000
State Permit Fee	462	500	900	900	900
Band & Performers	63,151	72,000	106,500	72,961	66,110
Events & Programs	21,682	17,900	21,180	15,325	15,325
Miscellaneous	-	-	45	45	-
Commercial Rental	40,467	42,500	85,119	55,365	52,000
Advertising & Publication	16,847	19,000	21,125	13,373	13,375
VIP Hospitality	7,478	7,950	10,730	9,245	9,250
Insurance	5,211	5,000	5,000	5,300	5,500
Contract Labor	1,231	51,250	51,250	502	510
Building Rental	-	-	100	100	100
Bank Charges	-	-	-	-	-
CVB - Cost Center:					
Capital Outaly - Building Improvements	-	-	-	-	-
Capital Outaly - Computer Equipment	3,500	-	-	-	-
Capital Outaly - Computer Software	-	-	-	-	-
Capital Outaly - Other Equipment	-	2,500	2,500	2,500	-
Total Expenditures	**$ 961,505**	**$ 1,156,536**	**$ 1,299,783**	**$ 1,212,378**	**$ 991,907**

CITY OF VICTORIA, TEXAS

CONVENTION & VISITORS BUREAU - TOTAL EXPENDITURE BY COST CENTER

FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
COST CENTER EXPENDITURES					
Convention & Visitors Bureau	$ 685,408	$ 871,701	$ 916,601	$ 904,144	$ 700,547
Bootfest 2014	202,208	-	-	-	-
Bootfest 2015	73,889	171,550	269,897	215,434	-
Bootfest 2016	-	113,285	113,285	92,800	198,360
Bootfest 2017	-	-	-	-	93,000
Total Expenditures	**$ 961,505**	**$ 1,156,536**	**$ 1,299,783**	**$ 1,212,378**	**$ 991,907**

CITY OF VICTORIA, TEXAS
CONVENTION & VISITORS BUREAU COST CENTER - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
EXPENDITURES					
Personnel Services	$ 215,231	$ 248,631	$ 248,631	$ 236,579	$ 254,277
Office Supplies & Other Supplies	3,829	3,500	3,500	3,500	3,500
Equipment Maintenance	-	100	300	300	100
Professional Services	-	-	-	-	-
Training & Education	15,050	13,750	13,750	12,500	13,750
Subscriptions & Memberships	4,795	3,500	3,500	3,500	3,500
Communication Expenditures	2,922	2,525	2,525	3,370	3,725
Inter-Fund Charges	13,468	13,609	13,609	13,609	13,609
Advertising Expenditures	311,297	400,000	411,990	411,990	325,000
Marketing & Promotion Expenditures	57,049	102,500	116,365	116,365	71,500
Public & Employee Relations	1,770	37,000	37,000	37,000	5,000
700 Main Rental	2,586	2,586	2,586	2,586	2,586
Land & Building Rental	3,960	4,500	4,500	4,500	2,000
Transfer to Health Fund	-	2,000	2,000	2,000	2,000
Historic Sign	10,145	-	18,845	18,845	-
Historic Tour Guides	-	-	-	-	-
Wayfinding Signs	18,296	-	-	-	-
Inez Visitor Information Center	-	-	-	-	-
Gateway Signs	21,510	35,000	35,000	35,000	-
Capital Outlay - Building Improvements	-	-	-	-	-
Capital Outlay - Computer Equipment	3,500	-	-	-	-
Capital Outlay - Computer Software	-	-	-	-	-
Capital Outlay - Other Equipment	-	2,500	2,500	2,500	-
Total Expenditures	**$ 685,408**	**$ 871,701**	**$ 916,601**	**$ 904,144**	**$ 700,547**

CITY OF VICTORIA, TEXAS
CONVENTION & VISITORS BUREAU COST CENTER - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
EXPENDITURES						
COV1/500105	REGULAR PAYROLL	$ 153,243	$ 178,525	$ 178,525	$ 170,496	$ 183,063
COV1/500125	PREMIUM PAYROLL	1,025	3,000	3,000	1,333	3,000
COV1/500130	LONGEVITY PAY	273	305	305	321	458
COV1/500200	TMRS	27,270	30,657	30,657	29,025	31,047
COV1/500300	SOCIAL SECURITY	11,186	13,910	13,910	13,170	14,269
COV1/500400	HEALTH & ACC INSUR	21,438	21,438	21,438	21,438	21,438
COV1/500450	DENTAL INSURANCE	607	607	607	607	607
COV1/500600	WORKERS' COMP	189	189	189	189	395
COV1/510005	OFFICE SUPPLIES	3,715	3,500	3,500	3,500	3,500
COV1/510010	SMALL TOOLS & SUPPL	114	-	-	-	-
COV1/520020	OFF EQPT,INST MAINTN	-	100	300	300	100
COV1/540005	EDUCATIONAL DEVELOP	13,610	11,000	11,000	11,000	11,000
COV1/540020	MILEAGE REIMBURSE	1,440	2,750	2,750	1,500	2,750
COV1/550010	SUBSCRIPS & MEMBR	4,795	3,500	3,500	3,500	3,500
COV1/560010	LOCAL TEL EXPENSES	651	525	525	770	725
COV1/560012	LONG DIST TEL EXP	464	1,000	1,000	550	800
COV1/560014	CELLULAR TEL EXP	1,808	1,000	1,000	2,050	2,200
COV1/590010	PURCH HANDLING FEES	1,053	1,053	1,053	1,053	1,053
COV1/590080	PRINT SHOP FEES	109	250	250	250	250
COV1/590090	INFO TECH CHARGES	12,306	12,306	12,306	12,306	12,306
COV1/600010	ADVER & PUBLICATIONS	311,297	400,000	411,990	411,990	325,000
COV1/600015	POSTAGE / SHIPPING	4,422	5,500	5,500	5,500	5,500
COV1/600050	SPORTS - MARKETING	19,268	20,000	20,000	20,000	30,000
COV1/600060	BROCHURES	10,329	47,000	52,474	52,474	-
COV1/600070	LEISURE SALES & SERV	4,218	10,000	10,000	10,000	1,000
COV1/600080	GROUP/MEETING SALES	18,812	20,000	28,392	28,392	35,000
COV1/620020	PUBLIC RELATIONS	1,770	37,000	37,000	37,000	5,000
COV1/640010	700 MAIN RENTAL	2,586	2,586	2,586	2,586	2,586
COV1/640020	LAND & BUILDING RENT	3,960	4,500	4,500	4,500	2,000
COV1/720700	TRANSFER-HEALTH FUND	-	2,000	2,000	2,000	2,000
COV1/760010	HIST INTERPR DISPLAY	10,145	-	18,845	18,845	-
COV1/760040	WAYFINDING SIGNS	18,296	-	-	-	-
COV1/760060	GATEWAY SIGN (PARTNE	21,510	35,000	35,000	35,000	-
COV1/950120	OF EQ, INSTR, APPARA	-	2,500	2,500	2,500	-
COV1/950500	COMP EQUIP-HARDWARE	3,500	-	-	-	-
Total Expenditures		**$ 685,408**	**$ 871,701**	**$ 916,601**	**$ 904,144**	**$ 700,547**

CITY OF VICTORIA, TEXAS
BOOTFEST 2014 COST CENTER - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
EXPENDITURES					
Personnel Services	$ 47,722	$ -	$ -	$ -	$ -
Office Supplies & Other Supplies	2,997	-	-	-	-
Clothing Purchase	-	-	-	-	-
Beer Purchase	36,093	-	-	-	-
Wine Purchase	5,670	-	-	-	-
Food Purchase	1,487	-	-	-	-
Water Purchase	715	-	-	-	-
Ice Purchase	3,375	-	-	-	-
Bus Transportation	7,998	-	-	-	-
State Permit Fee	-	-	-	-	-
Band & Performers	36,401	-	-	-	-
Events & Programs	9,697	-	-	-	-
Miscellaneous	-	-	-	-	-
Commercial Rental	32,280	-	-	-	-
Advertising & Publication	9,392	-	-	-	-
VIP Hospitality	7,149	-	-	-	-
Insurance	-	-	-	-	-
Contract Labor	1,231	-	-	-	-
Building Rental	-	-	-	-	-
Bank Charges	-	-	-	-	-
Total Expenditures	**$ 202,208**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF VICTORIA, TEXAS
BOOTFEST 2014 COST CENTER - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
EXPENDITURES						
COV1/500125	PREMIUM PAYROLL	$ 47,722	$ -	$ -	$ -	$ -
COV1/510010	SMALL TOOLS & SUPPL	2,997	-	-	-	-
COV1/510045	UNIFORMS & CLOTHING	-	-	-	-	-
COV1/510050	BEER PURCHASES	36,093	-	-	-	-
COV1/510052	WINE PURCHASES	5,670	-	-	-	-
COV1/510055	FOOD PURCHASES-GRILL	1,487	-	-	-	-
COV1/510062	WATER PURCHASES	715	-	-	-	-
COV1/510080	ICE PURCHASES	3,375	-	-	-	-
COV1/530065	TRANSIT SYSTEM	7,998	-	-	-	-
COV1/530110	STATE FEES	-	-	-	-	-
COV1/530120	BANDS & PERFORMERS	36,401	-	-	-	-
COV1/530125	OTHER EVENTS/PROGRMS	9,697	-	-	-	-
COV1/530150	MISC FEES	-	-	-	-	-
COV1/600010	ADVER & PUBLICATIONS	9,392	-	-	-	-
COV1/610010	EQUIP & MACHIN RENTL	32,280	-	-	-	-
COV1/620030	VIP HOSPITALITY	7,149	-	-	-	-
COV1/630105	GEN LIAB FROM MULT	-	-	-	-	
COV1/650010	CONTRACT LABOR	1,231	-	-	-	-
Total Expenditures		**$ 202,208**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF VICTORIA, TEXAS
BOOTFEST 2015 COST CENTER - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
EXPENDITURES					
Personnel Services	$ -	$ -	$ -	$ 50,410	$ -
Office Supplies & Other Supplies	7,243	3,000	3,000	2,523	-
Clothing Purchase	2,883	-	2,000	1,930	-
Beer Purchase	-	36,000	38,460	38,455	-
Wine Purchase	3,385	5,800	5,800	6,260	-
Food Purchase	-	1,500	1,500	1,482	-
Water Purchase	-	1,000	1,040	1,035	-
Ice Purchase	-	3,500	3,500	3,375	-
Bus Transportation	-	-	7,998	7,998	-
State Permit Fee	462	-	400	400	-
Band & Performers	26,750	10,000	44,500	39,361	-
Events & Programs	11,985	9,800	13,080	3,325	-
Miscellaneous	-	-	45	45	-
Commercial Rental	8,187	33,000	73,319	43,565	-
Advertising & Publication	7,455	9,400	13,925	5,873	-
VIP Hospitality	329	7,300	10,080	8,895	-
Insurance	5,211	-	-	-	-
Contract Labor	-	51,250	51,250	502	-
Building Rental	-	-	-	-	-
Bank Charges	-	-	-	-	-
Total Expenditures	**$ 73,889**	**$ 171,550**	**$ 269,897**	**$ 215,434**	**$ -**

CITY OF VICTORIA, TEXAS
BOOTFEST 2015 COST CENTER - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
EXPENDITURES						
COV1/500125	PREMIUM PAYROLL	$ -	$ -	$ -	$ 50,410	$ -
COV1/510010	SMALL TOOLS & SUPPL	7,243	3,000	3,000	2,523	-
COV1/510045	UNIFORMS & CLOTHING	2,883	-	2,000	1,930	-
COV1/510050	BEER PURCHASES	-	36,000	38,460	38,455	-
COV1/510052	WINE PURCHASES	3,385	5,800	5,800	6,260	-
COV1/510055	FOOD PURCHASES-GRILL	-	1,500	1,500	1,482	-
COV1/510062	WATER PURCHASES	-	1,000	1,040	1,035	-
COV1/510080	ICE PURCHASES	-	3,500	3,500	3,375	-
COV1/530065	TRANSIT SYSTEM	-	-	7,998	7,998	-
COV1/530110	STATE FEES	462	-	400	400	-
COV1/530120	BANDS & PERFORMERS	26,750	10,000	44,500	39,361	-
COV1/530125	OTHER EVENTS/PROGRMS	11,985	9,800	13,080	3,325	-
COV1/530150	MISC FEES	-	-	45	45	-
COV1/600010	ADVER & PUBLICATIONS	7,455	9,400	13,925	5,873	-
COV1/610010	EQUIP & MACHIN RENTL	8,187	33,000	73,319	43,565	-
COV1/620030	VIP HOSPITALITY	329	7,300	10,080	8,895	-
COV1/630105	GEN LIAB FROM MULT	5,211				
COV1/650010	CONTRACT LABOR	-	51,250	51,250	502	-
Total Expenditures		**$ 73,889**	**$ 171,550**	**$ 269,897**	**$ 215,434**	**$ -**

CITY OF VICTORIA, TEXAS
BOOTFEST 2016 COST CENTER - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
EXPENDITURES					
Personnel Services	$ -	$ -	$ -	$ -	$ 50,500
Office Supplies & Other Supplies	-	3,600	3,600	7,250	2,525
Clothing Purchase	-	1,635	1,635	2,900	1,930
Beer Purchase	-	-	-	-	39,500
Wine Purchase	-	4,700	4,700	3,500	6,260
Food Purchase	-	-	-	-	1,500
Water Purchase	-	-	-	-	1,050
Ice Purchase	-	-	-	-	3,375
Bus Transportation	-	8,000	8,000	8,000	-
State Permit Fee	-	500	500	500	400
Band & Performers	-	62,000	62,000	33,600	32,510
Events & Programs	-	8,100	8,100	12,000	3,325
Miscellaneous	-	-	-	-	-
Commercial Rental	-	9,500	11,800	11,800	40,200
Advertising & Publication	-	9,600	7,200	7,500	5,875
VIP Hospitality	-	650	650	350	8,900
Insurance	-	5,000	5,000	5,300	-
Contract Labor	-	-	-	-	510
Building Rental	-	-	100	100	-
Bank Charges	-	-	-	-	-
Total Expenditures	**$ -**	**$ 113,285**	**$ 113,285**	**$ 92,800**	**$ 198,360**

CITY OF VICTORIA, TEXAS
BOOTFEST 2016 COST CENTER - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
EXPENDITURES						
COV1/500125	PREMIUM PAYROLL	$ -	$ -	$ -	$ -	$ 50,500
COV1/510010	SMALL TOOLS & SUPPL	-	3,600	3,600	7,250	2,525
COV1/510045	UNIFORMS & CLOTHING	-	1,635	1,635	2,900	1,930
COV1/510050	BEER PURCHASES	-	-	-	-	39,500
COV1/510052	WINE PURCHASES	-	4,700	4,700	3,500	6,260
COV1/510055	FOOD PURCHASES-GRILL	-	-	-	-	1,500
COV1/510062	WATER PURCHASES	-	-	-	-	1,050
COV1/510080	ICE PURCHASES	-	-	-	-	3,375
COV1/530065	TRANSIT SYSTEM	-	8,000	8,000	8,000	-
COV1/530110	STATE FEES	-	500	500	500	400
COV1/530120	BANDS & PERFORMERS	-	62,000	62,000	33,600	32,510
COV1/530125	OTHER EVENTS/PROGRMS	-	8,100	8,100	12,000	3,325
COV1/600010	ADVER & PUBLICATIONS	-	9,600	7,200	7,500	5,875
COV1/610010	EQUIP & MACHIN RENTL	-	9,500	11,800	11,800	40,200
COV1/620030	VIP HOSPITALITY	-	650	650	350	8,900
COV1/630105	GEN LIAB FROM MULT	-	5,000	5,000	5,300	-
COV1/640020	LAND & BUILDING RENT	-	-	100	100	-
COV1/650010	CONTRACT LABOR	-	-	-	-	510
Total Expenditures		**$ -**	**$ 113,285**	**$ 113,285**	**$ 92,800**	**$ 198,360**

CITY OF VICTORIA, TEXAS
BOOTFEST 2017 COST CENTER - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
EXPENDITURES					
Personnel Services	$ -	$ -	$ -	$ -	$ -
Office Supplies & Other Supplies	-	-	-	-	7,250
Clothing Purchase	-	-	-	-	2,900
Beer Purchase	-	-	-	-	-
Wine Purchase	-	-	-	-	3,500
Food Purchase	-	-	-	-	-
Water Purchase	-	-	-	-	-
Ice Purchase	-	-	-	-	-
Bus Transportation	-	-	-	-	8,000
State Permit Fee	-	-	-	-	500
Band & Performers	-	-	-	-	33,600
Events & Programs	-	-	-	-	12,000
Miscellaneous	-	-	-	-	-
Commercial Rental	-	-	-	-	11,800
Advertising & Publication	-	-	-	-	7,500
VIP Hospitality	-	-	-	-	350
Insurance	-	-	-	-	5,500
Contract Labor	-	-	-	-	-
Building Rental	-	-	-	-	100
Bank Charges	-	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 93,000**

CITY OF VICTORIA, TEXAS
BOOTFEST 2017 COST CENTER - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
EXPENDITURES						
COV1/500125	PREMIUM PAYROLL	$ -	$ -	$ -	$ -	$ -
COV1/510010	SMALL TOOLS & SUPPL	-	-	-	-	7,250
COV1/510045	UNIFORMS & CLOTHING	-	-	-	-	2,900
COV1/510050	BEER PURCHASES	-	-	-	-	-
COV1/510052	WINE PURCHASES	-	-	-	-	3,500
COV1/510055	FOOD PURCHASES-GRILL	-	-	-	-	-
COV1/510062	WATER PURCHASES	-	-	-	-	-
COV1/510080	ICE PURCHASES	-	-	-	-	-
COV1/530065	TRANSIT SYSTEM	-	-	-	-	8,000
COV1/530110	STATE FEES	-	-	-	-	500
COV1/530120	BANDS & PERFORMERS	-	-	-	-	33,600
COV1/530125	OTHER EVENTS/PROGRMS	-	-	-	-	12,000
COV1/600010	ADVER & PUBLICATIONS	-	-	-	-	7,500
COV1/610010	EQUIP & MACHIN RENTL	-	-	-	-	11,800
COV1/620030	VIP HOSPITALITY	-	-	-	-	350
COV1/630105	GEN LIAB FROM MULT	-	-	-	-	5,500
COV1/640020	LAND & BUILDING RENT	-	-	-	-	100
COV1/650010	CONTRACT LABOR	-	-	-	-	-
Total Expenditures		**$ -**	**$ -**	**$ -**	**$ -**	**$ 93,000**

CITY OF VICTORIA, TEXAS
PERSONNEL CHART
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	FY 2012	*FY 2013*	*FY 2014*	*FY 2015*	*FY 2016*	*FY 2017*
CONVENTION & VISITORS BUREAU FUND						
Convention & Visitors Bureau	3	3	4	4	4	4
CONVENTION & VISITORS FUND TOTAL	***3***	***3***	***4***	***4***	***4***	***4***

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
67CVB - CONVENTION & VISITOR'S BUREAU FUND			
	Personnel:		
	Re-org Clerk position	$ 3,813	$ 4,740
	Office Equipment, Instrument, Apparatus		
	Additional Ricoh MP305	1,625	-
	Other:		
	Advertising - original request is $150,000 less than prior year funded	250,000	325,000
	Brochures - none requested in FY 2017 ($47,000 funded in FY 2016)	-	-
	Leisure Sales/Service - original request is $9,000 less than prior year funded	1,000	1,000
	Public Relations - original request is $32,000 less than prior year funded	5,000	5,000
	Group/Meeting Sales/Service - original request is $15,000 more than prior year funded	35,000	35,000
	Sports-Marketing - original request is $10,000 more than prior year funded	30,000	30,000
	Storage Unit Rental - original request is $2,500 less than prior year funded	2,000	2,000
	Gateway Sign - none requested in FY 2017 ($35,000 funded in FY 2016)	-	-
	CONVENTION & VISITOR'S BUREAU FUND TOTAL	***$ 328,438***	***$ 402,740***

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CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

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.

CITY OF VICTORIA, TEXAS
SPECIAL REVENUE FUNDS
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FISCAL YEAR 2016-2017

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Special Revenue Fund Summary 2

Community Development Block Grant Fund (C.D.B.G.) 3
C.D.B.G. funds are provided to the City through the U.S. Department of Housing and Urban Development. Funds are granted to non-profit agencies that provide housing and supportive services to families with low to moderate incomes.

TCEQ Near-Nonattainment Grant Fund 5
Air Victoria, a non-profit organization funded by the Texas Commission on Environmental Quality in collaboration with the City of Victoria, works to inform Victoria about air quality issues, promote voluntary compliance with clean air standards and educate the public about health problems related to air quality.

Metropolitan Planning Organization Grant Fund (M.P.O.) 7
M.P.O. is a group of individuals charged with overseeing the distribution of Federal & State Transportation Dollars within a defined area. In addition to overseeing the allocation of transportation dollars, the M.P.O. provides current and future transportation improvements to the City of Victoria.

Emergency Management Fund 9
Used to account for funds received from the City/County of Victoria and the State of Texas for Emergency Management.

Forfeiture Fund 11
The City receives and disburses money awarded to the City by the court system. Money and property confiscated in drug-related cases are the sources of these funds. Both federal and state courts have programs in place. The money, by law and court order, must be spent on certain activities within the Police Department.

Public, Educational & Government Television Fund 13
Used to account for 1% cable franchise fee, which is dedicated to capital costs associated to the operation of a public, educational and government television channel.

Auto Theft Grant Fund 15
Auto Theft Prevention Authority provides grant funding for salaries, fringe benefits, overtime, in-state travel, supplies and equipment for law enforcement officers in order to help reduce automobile theft.

Municipal Court Special Revenue Fund 17
The Municipal Court Special Revenue Fund is used to account for revenue generated from fees established pursuant to Article 102.0172 of the Texas Code of Criminal Procedure, which imposes a charge of $3.00 for security fees and $4.00 for technology fees for each ticket processed. These funds are used to upgrade the Municipal Court security and technology systems.

Records Preservation Fund 19
The Records Preservation Fund tracks revenues generated from a fee approved by the legislature of $1 per birth/death record issued for the City Secretary to maintain and preserve the records on file in the office.

Park Improvement Project Fund 21
Used to account for funds donated to the City for our parks. Currently holds funds from the Ethel Lee Tracy Foundation and sponsorship fees. The planned use of the funds will be for items that need repair or replacement of play equipment in the future.

CITY OF VICTORIA, TEXAS
SPECIAL REVENUE FUNDS
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Other Grant Funds

Prior Year Activity; No FY 2016-2017 Budget

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TDHCA Homeowner Rehabilitation Assistance Grant Fund 29
Texas Water Development Board Regional Water Supply Facility Planning Grant Fund 31
LEOSE Fire Grant Fund 33
LEOSE Police Grant Fund 35
Justice Assistance Grant Fund 37
Emergency Protective Measures Grant Fund 39
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Juvenile Court Fund 43
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CITY OF VICTORIA, TEXAS
SPECIAL REVENUE FUNDS
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

Fiscal Year 2014-2015 Actual: Actual audited revenues and expenditures for the most recently completed fiscal year.

Fiscal Year 2015-2016 Original Budget: Amounts originally adopted by City Council.

Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016, these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

CITY OF VICTORIA , TEXAS
SPECIAL REVENUE FUND SUMMARY
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-2016 Original Budget	Fiscal Year 2015-2016 Amended Budget	Fiscal Year 2015-2016 Projected Actual	Fiscal Year 2016-2017 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ 524,912	$ 527,466	$ 527,466	$ 557,358
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ 524,912**	**$ 527,466**	**$ 527,466**	**$ 557,358**
REVENUES				
Proceeds:				
CDBG Grant	528,462	528,462	528,462	504,359
TCEQ Near-Nonattainment Grant	350,000	416,053	175,139	174,861
MPO Grant	205,000	242,542	242,542	205,000
Emergency Management	121,586	121,586	124,536	120,250
Forfeiture Fund	25,000	25,000	15,000	25,000
Public, Educ. & Gov. Television Fund	180,000	180,000	175,000	175,000
Other Grant Funds	253,163	779,216	806,305	262,191
Miscellaneous Revenue	16,000	-	-	-
Interest Income	200	270	420	200
Total Revenues	**$ 1,679,411**	**$ 2,293,129**	**$ 2,067,404**	**$ 1,466,861**
TOTAL FUNDS AVAILABLE	**$ 2,204,323**	**$ 2,820,595**	**$ 2,594,870**	**$ 2,024,219**
EXPENDITURES				
CDBG Grant	528,462	528,462	528,462	504,359
TCEQ Near-Nonattainment Grant	350,000	416,053	175,139	174,861
MPO Grant	205,000	242,542	242,542	205,000
Emergency Management	127,366	127,366	126,316	122,970
Forfeiture Fund	57,500	57,500	33,500	55,000
Public, Educ. & Gov. Television Fund	83,250	111,250	111,250	63,900
Other Grant Funds	296,516	804,375	820,303	275,862
Total Expenditures	**$ 1,648,094**	**$ 2,287,548**	**$ 2,037,512**	**$ 1,401,952**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ 556,229	$ 533,047	$ 557,358	$ 622,267
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ 556,229**	**$ 533,047**	**$ 557,358**	**$ 622,267**

CITY OF VICTORIA, TEXAS
COMMUNITY DEVELOPMENT BLOCK GRANT (C.D.B.G.) FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES				
Grant Proceeds	$ 528,462	$ 528,462	$ 528,462	$ 504,359
Miscellaneous Revenue	-	-	-	-
Interest Income	-	-	-	-
Total Revenues	**$ 528,462**	**$ 528,462**	**$ 528,462**	**$ 504,359**
TOTAL FUNDS AVAILABLE	**$ 528,462**	**$ 528,462**	**$ 528,462**	**$ 504,359**
EXPENDITURES				
Personnel	$ 79,950	$ 79,950	$ 79,950	$ 76,448
Office Expense	10,400	10,400	10,400	15,897
Educational Development	6,250	6,250	6,250	6,200
Neighborhood Cleanup	-	-	-	-
Code Enforcement	46,000	46,000	46,000	-
Affordable Housing	20,000	20,000	20,000	20,000
Mortgage Assistance	-	-	-	-
Demolition	5,000	5,000	5,000	5,000
Public Service Agencies	85,862	85,862	85,862	89,269
Public Improvements	150,000	150,000	150,000	150,000
Public Facilities	125,000	125,000	125,000	140,000
Office Equipment	-	-	-	1,545
Total Expenditures	**$ 528,462**	**$ 528,462**	**$ 528,462**	**$ 504,359**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
COMMUNITY DEVELOPMENT BLOCK GRANT (C.D.B.G.) FUND
C.D.B.G. GRANT - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Grant Proceeds	$ 368,158	$ 528,462	$ 528,462	$ 528,462	$ 504,359
Sub-Total	$ 368,158	$ 528,462	$ 528,462	$ 528,462	$ 504,359
Miscellaneous					
Miscellaneous Revenue	$ 52,860	$ -	$ -	$ -	$ -
Interest Income	-	-	-	-	-
Sub-Total	$ 52,860	$ -	$ -	$ -	$ -
Total Revenues	**$ 421,018**	**$ 528,462**	**$ 528,462**	**$ 528,462**	**$ 504,359**
EXPENDITURES:					
Personnel	$ 77,494	$ 79,950	$ 79,950	$ 79,950	$ 76,448
Office Expense	4,270	10,400	10,400	10,400	15,897
Educational Development	2,409	6,250	6,250	6,250	6,200
Neighborhood Cleanup	-	-	-	-	-
Code Enforcement	44,680	46,000	46,000	46,000	-
Affordable Housing	72,157	20,000	20,000	20,000	20,000
Mortgage Assistance	7,500	-	-	-	-
Demolition	24,540	5,000	5,000	5,000	5,000
Public Service Agencies	117,968	85,862	85,862	85,862	89,269
Public Improvements	-	150,000	150,000	150,000	150,000
Public Facilities	70,000	125,000	125,000	125,000	140,000
Office Equipment	-	-	-	-	1,545
Total Expenditures	**$ 421,018**	**$ 528,462**	**$ 528,462**	**$ 528,462**	**$ 504,359**

CITY OF VICTORIA, TEXAS
TCEQ NEAR - NONATTAINMENT GRANT FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES				
Grant Proceeds	$ 350,000	$ 416,053	$ 175,139	$ 174,861
Interest Income	-	-	-	-
Total Revenues	**$ 350,000**	**$ 416,053**	**$ 175,139**	**$ 174,861**
TOTAL FUNDS AVAILABLE	**$ 350,000**	**$ 416,053**	**$ 175,139**	**$ 174,861**
EXPENDITURES				
Personnel	$ 146,000	$ 164,482	$ 73,139	$ 72,861
Professional Services	174,400	215,468	88,700	88,700
Educational Development	3,000	3,375	1,500	1,500
Supplies	9,200	8,954	3,850	3,850
Equipment	-	-	-	-
Misc. Expense	17,400	23,774	7,950	7,950
Total Expenditures	**$ 350,000**	**$ 416,053**	**$ 175,139**	**$ 174,861**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
TCEQ NEAR - NONATTAINMENT GRANT FUND
TCEQ NEAR - NONATTAINMENT GRANT - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Grant Proceeds	$ 385,025	$ 350,000	$ 416,053	$ 175,139	$ 174,861
Sub-Total	$ 385,025	$ 350,000	$ 416,053	$ 175,139	$ 174,861
Miscellaneous					
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Interest Income	-	-	-	-	-
Sub-Total	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 385,025**	**$ 350,000**	**$ 416,053**	**$ 175,139**	**$ 174,861**
EXPENDITURES:					
Personnel	$ 115,019	$ 146,000	$ 164,482	$ 73,139	$ 72,861
Professional Services	235,732	174,400	215,468	88,700	88,700
Educational Development	2,066	3,000	3,375	1,500	1,500
Supplies	2,200	9,200	8,954	3,850	3,850
Equipment	27,287	-	-	-	-
Misc. Expense	2,722	17,400	23,774	7,950	7,950
Total Expenditures	**$ 385,025**	**$ 350,000**	**$ 416,053**	**$ 175,139**	**$ 174,861**

CITY OF VICTORIA, TEXAS
METROPOLITAN PLANNING ORGANIZATION (MPO) GRANT FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES				
Grant Proceeds	$ 205,000	$ 242,542	$ 242,542	$ 205,000
Interest Income	-	-	-	-
Total Revenues	**$ 205,000**	**$ 242,542**	**$ 242,542**	**$ 205,000**
TOTAL FUNDS AVAILABLE	**$ 205,000**	**$ 242,542**	**$ 242,542**	**$ 205,000**
EXPENDITURES				
Personnel	$ 103,200	$ 108,168	$ 108,168	$ 108,000
Office Expense	10,200	10,200	10,200	9,500
Professional Services	82,500	115,074	115,074	80,000
Educational Development	8,000	8,000	8,000	7,500
Equipment	1,100	1,100	1,100	-
Data Development	-	-	-	-
Short/Long Range Planning	-	-	-	-
Special Studies	-	-	-	-
Total Expenditures	**$ 205,000**	**$ 242,542**	**$ 242,542**	**$ 205,000**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
METROPOLITAN PLANNING ORGANIZATION (MPO) GRANT FUND
MPO GRANT - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Grant Proceeds	$ 262,251	$ 205,000	$ 242,542	$ 242,542	$ 205,000
Sub-Total	$ 262,251	$ 205,000	$ 242,542	$ 242,542	$ 205,000
Miscellaneous					
Interest Income	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 262,251**	**$ 205,000**	**$ 242,542**	**$ 242,542**	**$ 205,000**
EXPENDITURES:					
Personnel	$ 99,763	$ 103,200	$ 108,168	$ 108,168	$ 108,000
Office Expense	1,659	10,200	10,200	10,200	9,500
Professional Services	155,217	82,500	115,074	115,074	80,000
Educational Development	5,613	8,000	8,000	8,000	7,500
Equipment	-	1,100	1,100	1,100	-
Data Development	-	-	-	-	-
Short/Long Range Planning	-	-	-	-	-
Special Studies	-	-	-	-	-
Total Expenditures	**$ 262,251**	**$ 205,000**	**$ 242,542**	**$ 242,542**	**$ 205,000**

CITY OF VICTORIA, TEXAS
EMERGENCY MANAGEMENT FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ 56,430	$ 60,242	$ 60,242	$ 58,462
Reserved for Encumbrances - County	-	-	-	-
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ 56,430**	**$ 60,242**	**$ 60,242**	**$ 58,462**
REVENUES				
State Grant Proceeds	$ -	$ -	$ -	$ -
Local Proceeds - City	120,736	120,736	124,236	120,000
Local Proceeds - County	850	850	300	250
Interest Income	-	-	-	-
Total Revenues	**$ 121,586**	**$ 121,586**	**$ 124,536**	**$ 120,250**
TOTAL FUNDS AVAILABLE	**$ 178,016**	**$ 181,828**	**$ 184,778**	**$ 178,712**
EXPENDITURES				
Personnel	$ -	$ -	$ -	$ -
Office Expense	500	500	150	250
Professional Services	-	-	-	-
Educational Development	-	-	-	-
Victoria County Cost Share	124,236	124,236	124,236	121,353
EOC Telephone Lines	350	350	-	-
Communications Charges	1,780	1,780	1,780	1,167
Print Shop Fees	500	500	150	200
Capital Outlay	-	-	-	-
Total Expenditures	**$ 127,366**	**$ 127,366**	**$ 126,316**	**$ 122,970**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ 50,650	$ 54,462	$ 58,462	$ 55,742
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ 50,650**	**$ 54,462**	**$ 58,462**	**$ 55,742**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
EMERGENCY MANAGEMENT FUND
EMERGENCY MANAGEMENT - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
State Grant Proceeds	$ -	$ -	$ -	$ -	$ -
Local Proceeds - City	76,346	120,736	120,736	124,236	120,000
Local Proceeds - County	667	850	850	300	250
Sub-Total	$ 77,013	$ 121,586	$ 121,586	$ 124,536	$ 120,250
Miscellaneous					
Interest Income	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 77,013**	**$ 121,586**	**$ 121,586**	**$ 124,536**	**$ 120,250**
EXPENDITURES:					
Personnel	$ -	$ -	$ -	$ -	$ -
Office Expense	257	500	500	150	250
Professional Services	-	-	-	-	-
Educational Development	-	-	-	-	-
Victoria County Cost Share	76,346	124,236	124,236	124,236	121,353
EOC Telephone Lines	447	350	350	-	-
Communications Charges	1,780	1,780	1,780	1,780	1,167
Print Shop Fees	152	500	500	150	200
Capital Outlay	-	-	-	-	-
Total Expenditures	**$ 78,981**	**$ 127,366**	**$ 127,366**	**$ 126,316**	**$ 122,970**

CITY OF VICTORIA, TEXAS
FORFEITURE FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ 142,993	$ 146,821	$ 146,821	$ 128,671
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ 142,993**	**$ 146,821**	**$ 146,821**	**$ 128,671**
REVENUES				
Grant Proceeds	$ 25,000	$ 25,000	$ 15,000	$ 25,000
Online Auction Sales	-	-	-	-
Interest Income	200	200	350	200
Total Revenues	**$ 25,200**	**$ 25,200**	**$ 15,350**	**$ 25,200**
TOTAL FUNDS AVAILABLE	**$ 168,193**	**$ 172,021**	**$ 162,171**	**$ 153,871**
EXPENDITURES				
Informant Funds	$ -	$ -	$ -	$ -
Office Supplies & Licenses	2,500	5,599	5,000	5,000
Small Tools & Supplies	25,000	21,901	15,000	25,000
Professional Services	5,000	5,000	-	5,000
Educational Development	5,000	5,000	3,500	5,000
Cellular Telephone Expense	-	-	-	-
Commercial Equipment Rental	-	-	-	-
Buildings & Improvement	-	-	-	-
Machinery & Equipment	20,000	20,000	10,000	15,000
Computer Equipment	-	-	-	-
Internal Transfer	-	-	-	-
Total Expenditures	**$ 57,500**	**$ 57,500**	**$ 33,500**	**$ 55,000**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ 110,693	$ 114,521	$ 128,671	$ 98,871
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ 110,693**	**$ 114,521**	**$ 128,671**	**$ 98,871**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

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

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Grant Proceeds	$ 16,360	$ 25,000	$ 25,000	$ 15,000	$ 25,000
Sub-Total	$ 16,360	$ 25,000	$ 25,000	$ 15,000	$ 25,000
Miscellaneous					
Interest Income	$ 144	$ 200	$ 200	$ 350	$ 200
Online Auction Sales	2,565	-	-	-	-
Sub-Total	$ 2,709	$ 200	$ 200	$ 350	$ 200
Total Revenues	**$ 19,069**	**$ 25,200**	**$ 25,200**	**$ 15,350**	**$ 25,200**
EXPENDITURES:					
Informant Funds	$ -	$ -	$ -	$ -	$ -
Office Supplies & Licenses	-	2,500	5,599	5,000	5,000
Small Tools & Supplies	24,874	25,000	21,901	15,000	25,000
Professional Services	-	5,000	5,000	-	5,000
Educational Development	682	5,000	5,000	3,500	5,000
Cellular Telephone Expense	-	-	-	-	-
Commercial Equip. Rental	-	-	-	-	-
Buildings & Improvement	-	-	-	-	-
Machinery & Equipment	9,970	20,000	20,000	10,000	15,000
Computer Equipment	-	-	-	-	-
Internal Transfer	-	-	-	-	-
Total Expenditures	**$ 35,526**	**$ 57,500**	**$ 57,500**	**$ 33,500**	**$ 55,000**

CITY OF VICTORIA, TEXAS
PUBLIC, EDUCATIONAL & GOVERNMENT TELEVISION (PEG)
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ 184,625	$ 198,293	$ 198,293	$ 262,043
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ 184,625**	**$ 198,293**	**$ 198,293**	**$ 262,043**
REVENUES				
Grant Proceeds	$ 180,000	$ 180,000	$ 175,000	$ 175,000
Interest Income	-	-	-	-
Total Revenues	**$ 180,000**	**$ 180,000**	**$ 175,000**	**$ 175,000**
TOTAL FUNDS AVAILABLE	**$ 364,625**	**$ 378,293**	**$ 373,293**	**$ 437,043**
EXPENDITURES				
Office Equipment	$ 22,500	$ 557	$ 557	$ 35,000
Computer Hardware/Software	4,250	4,250	4,250	3,500
Communications Equipment	39,500	106,443	106,443	16,900
Machinery & Equipment	-	-	-	1,500
Building Improvements	-	-	-	3,800
Other Equipment	17,000	-	-	3,200
Total Expenditures	**$ 83,250**	**$ 111,250**	**$ 111,250**	**$ 63,900**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ 281,375	$ 267,043	$ 262,043	$ 373,143
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ 281,375**	**$ 267,043**	**$ 262,043**	**$ 373,143**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
PUBLIC, EDUCATIONAL & GOVERNMENT TELEVISION (PEG)
PEG FUND - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Franchise Proceeds	$ 180,111	$ 180,000	$ 180,000	$ 175,000	$ 175,000
Sub-Total	$ 180,111	$ 180,000	$ 180,000	$ 175,000	$ 175,000
Miscellaneous					
Interest Income	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 180,111**	**$ 180,000**	**$ 180,000**	**$ 175,000**	**$ 175,000**
EXPENDITURES:					
Office Equipment	$ -	$ 22,500	$ 557	$ 557	$ 35,000
Computer Hardware/Software	36,657	4,250	4,250	4,250	3,500
Communications Equipment	-	39,500	106,443	106,443	16,900
Machinery & Equipment	24,636	-	-	-	1,500
Building Improvements	-	-	-	-	3,800
Other Equipment	-	17,000	-	-	3,200
Total Expenditures	**$ 61,293**	**$ 83,250**	**$ 111,250**	**$ 111,250**	**$ 63,900**

CITY OF VICTORIA, TEXAS
AUTO THEFT GRANT FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES				
Grant Proceeds	$ 154,719	$ 125,731	$ 125,731	$ 154,719
Local Match	30,944	37,556	37,556	45,972
Total Revenues	**$ 185,663**	**$ 163,287**	**$ 163,287**	**$ 200,691**
TOTAL FUNDS AVAILABLE	**$ 185,663**	**$ 163,287**	**$ 163,287**	**$ 200,691**
EXPENDITURES				
Personnel	$ 179,543	$ 156,964	$ 156,964	$ 176,464
Equipment	-	-	-	-
Supplies	-	-	-	17,904
Travel	6,120	6,323	6,323	6,323
Total Expenditures	**$ 185,663**	**$ 163,287**	**$ 163,287**	**$ 200,691**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
AUTO THEFT GRANT FUND
AUTO THEFT GRANT - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Grant Proceeds	$ 110,441	$ 154,719	$ 125,731	$ 125,731	$ 154,719
Sub-Total	$ 110,441	$ 154,719	$ 125,731	$ 125,731	$ 154,719
Miscellaneous					
Local Match	$ 68,801	$ 30,944	$ 37,556	$ 37,556	$ 45,972
Sub-Total	$ 68,801	$ 30,944	$ 37,556	$ 37,556	$ 45,972
Total Revenues	**$ 179,242**	**$ 185,663**	**$ 163,287**	**$ 163,287**	**$ 200,691**
EXPENDITURES:					
Personnel	$ 160,378	$ 179,543	$ 156,964	$ 156,964	$ 176,464
Equipment	16,275	-	-	-	-
Supplies	-	-	-	-	17,904
Travel	2,589	6,120	6,323	6,323	6,323
Total Expenditures	**$ 179,242**	**$ 185,663**	**$ 163,287**	**$ 163,287**	**$ 200,691**

CITY OF VICTORIA, TEXAS
MUNICIPAL COURT SPECIAL REVENUE
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ 62,389	$ 55,278	$ 55,278	$ 38,840
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ 62,389**	**$ 55,278**	**$ 55,278**	**$ 38,840**
REVENUES				
Grant Proceeds	$ 55,000	$ 55,000	$ 50,000	$ 55,000
Interest Income	-	-	-	-
Total Revenues	**$ 55,000**	**$ 55,000**	**$ 50,000**	**$ 55,000**
TOTAL FUNDS AVAILABLE	**$ 117,389**	**$ 110,278**	**$ 105,278**	**$ 93,840**
EXPENDITURES				
Personnel	$ 24,685	$ 15,478	$ 20,003	$ 20,000
Software Maintenance	-	-	-	-
Professional Services	-	5,963	6,506	-
Computer Maintenance	-	-	-	-
Information Technology Charges	26,959	26,959	26,959	26,959
Bank Merchant Charge	-	-	-	-
Educational Development	-	1,000	1,395	1,000
Office Supplies	-	325	325	500
Office Equipment	-	-	-	-
Building Improvements	-	-	-	-
Comm. Equipment Rental	-	-	11,250	-
Computer Equipment	-	11,250	-	3,088
Total Expenditures	**$ 51,644**	**$ 60,975**	**$ 66,438**	**$ 51,547**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ 65,745	$ 49,303	$ 38,840	$ 42,293
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ 65,745**	**$ 49,303**	**$ 38,840**	**$ 42,293**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
MUNICIPAL COURT SPECIAL REVENUES
MUNICIPAL COURT - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Proceeds	$ 59,104	$ 55,000	$ 55,000	$ 50,000	$ 55,000
Sub-Total	$ 59,104	$ 55,000	$ 55,000	$ 50,000	$ 55,000
Miscellaneous					
Interest Income	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 59,104**	**$ 55,000**	**$ 55,000**	**$ 50,000**	**$ 55,000**
EXPENDITURES:					
Personnel	$ 30,766	$ 24,685	$ 15,478	$ 20,003	$ 20,000
Software Maintenance	-	-	-	-	-
Professional Services	2,095	-	5,963	6,506	-
Computer Maintenance	-	-	-	-	-
Information Technology Charges	26,959	26,959	26,959	26,959	26,959
Bank Merchant Charge	-	-	-	-	-
Educational Development	1,084	-	1,000	1,395	1,000
Small Tools & Supplies	-	-	325	325	500
Office Equipment	-	-	-	-	-
Building Improvements	-	-	-	-	-
Comm. Equipment Rental	-	-	-	-	-
Computer Equipment	-	-	11,250	11,250	3,088
Total Expenditures	**$ 60,904**	**$ 51,644**	**$ 60,975**	**$ 66,438**	**$ 51,547**

CITY OF VICTORIA, TEXAS
RECORDS PRESERVATION
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ 40,897	$ 41,218	$ 41,218	$ 47,718
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ 40,897**	**$ 41,218**	**$ 41,218**	**$ 47,718**
REVENUES				
Grant Proceeds	$ 6,500	$ 6,500	$ 6,500	$ 6,500
Interest Income	-	-	-	-
Total Revenues	**$ 6,500**	**$ 6,500**	**$ 6,500**	**$ 6,500**
TOTAL FUNDS AVAILABLE	**$ 47,397**	**$ 47,718**	**$ 47,718**	**$ 54,218**
EXPENDITURES				
Supplies	$ -	$ -	$ -	$ -
Professional Services	-	-	-	-
Office Equipment	-	-	-	2,000
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 2,000**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ 47,397	$ 47,718	$ 47,718	$ 52,218
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ 47,397**	**$ 47,718**	**$ 47,718**	**$ 52,218**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
RECORDS PRESERVATION
RECORDS PRESERVATION - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Proceeds	$ 6,921	$ 6,500	$ 6,500	$ 6,500	$ 6,500
Sub-Total	$ 6,921	$ 6,500	$ 6,500	$ 6,500	$ 6,500
Miscellaneous					
Interest Income	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 6,921**	**$ 6,500**	**$ 6,500**	**$ 6,500**	**$ 6,500**
EXPENDITURES:					
Supplies	$ -	$ -	$ -	$ -	$ -
Professional Services	-	-	-	-	-
Office Equipment	-	-	-	-	2,000
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,000**

CITY OF VICTORIA, TEXAS
PARK IMPROVEMENT PROJECT FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ 28,614	$ 25,614	$ 25,614	$ 21,624
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ 28,614**	**$ 25,614**	**$ 25,614**	**$ 21,624**
REVENUES				
Grant Proceeds	$ -	$ -	$ -	$ -
Local Match	-	-	-	-
Signage	16,000	-	-	-
Interest Income	-	-	-	-
Total Revenues	**$ 16,000**	**$ -**	**$ -**	**$ -**
TOTAL FUNDS AVAILABLE	**$ 44,614**	**$ 25,614**	**$ 25,614**	**$ 21,624**
EXPENDITURES				
Transfer to Capital Construction	$ -	$ -	$ -	$ -
Other Structure Maintenance	44,614	25,614	3,990	21,624
Building & Improvements	-	-	-	-
Machinery & Equipment	-	-	-	-
Total Expenditures	**$ 44,614**	**$ 25,614**	**$ 3,990**	**$ 21,624**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ 21,624	$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ 21,624**	**$ -**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
PARK IMPROVEMENT PROJECT FUND
PARK IMPROVEMENT PROJECT - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Grant Proceeds	$ -	$ -	$ -	$ -	$ -
Local Match	-	-	-	-	-
Sub-Total	$ -	$ -	$ -	$ -	$ -
Miscellaneous					
Interest Income	$ -	$ -	$ -	$ -	$ -
Signage	-	16,000	-	-	-
Sub-Total	$ -	$ 16,000	$ -	$ -	$ -
Total Revenues	**$ -**	**$ 16,000**	**$ -**	**$ -**	**$ -**
EXPENDITURES:					
Transfer To Capital Construction	$ -	$ -	$ -	$ -	$ -
Other Structure Maintenance	-	44,614	25,614	3,990	21,624
Building & Improvements	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-
Total Expenditures	**$ -**	**$ 44,614**	**$ 25,614**	**$ 3,990**	**$ 21,624**

CITY OF VICTORIA, TEXAS
GCRAC TRAUMA GRANT FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES				
Grant Proceeds	$ -	$ -	$ 2,477	$ -
Local Match	-	-	-	-
Interest Income	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ 2,477**	**$ -**
TOTAL FUNDS AVAILABLE	**$ -**	**$ -**	**$ 2,477**	**$ -**
EXPENDITURES				
Educational Development	$ -	$ -	$ -	$ -
Medical Supplies	-	-	1,152	-
Other Equipment	-	-	1,325	-
Total Expenditures	**$ -**	**$ -**	**$ 2,477**	**$ -**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
GCRAC TRAUMA GRANT FUND
GCRAC TRAUMA GRANT - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Grant Proceeds	$ 47,298	$ -	$ -	$ 2,477	$ -
Sub-Total	$ 47,298	$ -	$ -	$ 2,477	$ -
Miscellaneous					
Local Match	$ 262	$ -	$ -	$ -	$ -
Interest Income	-	-	-	-	-
Sub-Total	$ 262	$ -	$ -	$ -	$ -
Total Revenues	**$ 47,560**	**$ -**	**$ -**	**$ 2,477**	**$ -**
EXPENDITURES:					
Educational Development	$ -	$ -	$ -	$ -	$ -
Medical Supplies	10,988	-	-	1,152	-
Other Equipment	36,572	-	-	1,325	-
Total Expenditures	**$ 47,560**	**$ -**	**$ -**	**$ 2,477**	**$ -**

CITY OF VICTORIA, TEXAS
GCRPC 911 CENTER GRANT
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES				
Grant Proceeds	$ -	$ 46,806	$ 46,806	$ -
Interest Income	-	70	70	-
Total Revenues	**$ -**	**$ 46,876**	**$ 46,876**	**$ -**
TOTAL FUNDS AVAILABLE	**$ -**	**$ 46,876**	**$ 46,876**	**$ -**
EXPENDITURES				
Educational Development	$ -	$ 8,448	$ 8,448	$ -
Computer Maintenance	-	-	-	-
Machinery & Tool Maintenance	-	-	-	-
Building Maintenance	-	3,590	3,590	-
Machinery & Equipment	-	15,530	15,530	-
Office Equipment	-	18,683	18,683	-
Computer Hardware/Software	-	625	625	-
Buildings & Improvements	-	-	-	-
Total Expenditures	**$ -**	**$ 46,876**	**$ 46,876**	**$ -**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
GCRPC - 911 GRANT FUND
911 GRANT FUND - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Grant Proceeds	$ 99,649	$ -	$ 46,806	$ 46,806	$ -
Sub-Total	$ 99,649	$ -	$ 46,806	$ 46,806	$ -
Miscellaneous					
Interest Income	$ 31	$ -	$ 70	$ 70	$ -
Sub-Total	$ 31	$ -	$ 70	$ 70	$ -
Total Revenues	**$ 99,680**	**$ -**	**$ 46,876**	**$ 46,876**	**$ -**
EXPENDITURES:					
Educational Development	$ -	$ -	$ 8,448	$ 8,448	$ -
Machinery & Tool Maintenance	-	-	-	-	-
Computer Maintenance	1,438	-	-	-	-
Building Maintenance	-	-	3,590	3,590	-
Machinery & Equipment	-	-	15,530	15,530	-
Office Equipment	-	-	18,683	18,683	-
Computer Hardware/Software	98,242	-	625	625	-
Buildings & Improvements	-	-	-	-	-
Total Expenditures	**$ 99,680**	**$ -**	**$ 46,876**	**$ 46,876**	**$ -**

CITY OF VICTORIA, TEXAS
POLICE GRANTS FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES				
Grant Proceeds	$ -	$ 21,800	$ 21,800	$ -
Interest Income	-	-	-	-
Total Revenues	**$ -**	**$ 21,800**	**$ 21,800**	**$ -**
TOTAL FUNDS AVAILABLE	**$ -**	**$ 21,800**	**$ 21,800**	**$ -**
EXPENDITURES				
Personnel	$ -	$ -	$ -	$ -
Small Tools & Supplies	-	454	454	-
Office Supplies & Licenses	-	5,438	5,438	-
Educational Development	-	908	908	-
Mileage Reimbursement	-	-	-	-
Other Equipment	-	15,000	15,000	-
Buildings & Improvements	-	-	-	-
Total Expenditures	**$ -**	**$ 21,800**	**$ 21,800**	**$ -**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
POLICE GRANTS FUND
POLICE GRANTS FUND - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Grant Proceeds	$ 53,527	$ -	$ 21,800	$ 21,800	$ -
Sub-Total	$ 53,527	$ -	$ 21,800	$ 21,800	$ -
Miscellaneous					
Interest Income	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 53,527**	**$ -**	**$ 21,800**	**$ 21,800**	**$ -**
EXPENDITURES:					
Personnel	$ 3,002	$ -	$ -	$ -	$ -
Small Tools & Supplies	31,009	-	454	454	-
Office Supplies & Licenses	1,998	-	5,438	5,438	-
Educational Development	11,306	-	908	908	-
Mileage Reimbursement	577	-	-	-	-
Other Equipment	5,635	-	15,000	15,000	-
Buildings & Improvements	-	-	-	-	-
Total Expenditures	**$ 53,527**	**$ -**	**$ 21,800**	**$ 21,800**	**$ -**

CITY OF VICTORIA, TEXAS
TDHCA HOMEOWNER REHABILITATION ASSISTANCE GRANT FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES				
Grant Proceeds	$ -	$ 376,000	$ 376,000	$ -
Local Proceeds	-	-	-	-
Total Revenues	**$ -**	**$ 376,000**	**$ 376,000**	**$ -**
TOTAL FUNDS AVAILABLE	**$ -**	**$ 376,000**	**$ 376,000**	**$ -**
EXPENDITURES				
Administrative Services	$ -	$ 36,000	$ 36,000	$ -
Buildings & Improvements	-	340,000	340,000	-
Total Expenditures	**$ -**	**$ 376,000**	**$ 376,000**	**$ -**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
TDHCA HOMEOWNER REHABILITATION ASSISTANCE GRANT FUND
TDHCA HOMEOWNER REHABILITATION ASSISTANCE GRANT - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Grant Proceeds	$ -	$ -	$ 376,000	$ 376,000	$ -
Sub-Total	$ -	$ -	$ 376,000	$ 376,000	$ -
Miscellaneous					
Local Proceeds	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ 376,000**	**$ 376,000**	**$ -**
EXPENDITURES:					
Administrative Services	$ -	$ -	$ 36,000	$ 36,000	$ -
Buildings & Improvements	-	-	340,000	340,000	-
Total Expenditures	**$ -**	**$ -**	**$ 376,000**	**$ 376,000**	**$ -**

CITY OF VICTORIA, TEXAS
TWDB REGIONAL WATER SUPPLY FACILITY PLANNING GRANT FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES				
Grant Proceeds	$ -	$ -	$ -	$ -
Local Proceeds	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL FUNDS AVAILABLE	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES				
Professional Services	$ -	$ -	$ -	$ -
Office Supplies - Licenses	-	-	-	-
Educational Development	-	-	-	-
Advertising & Publications	-	-	-	-
Machinery & Equipment	-	-	-	-
Computer Hardware/Software	-	-	-	-
Buildings & Improvements	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
TWDB REGIONAL WATER SUPPLY FACILITY PLANNING GRANT FUND
TWDB REG. WATER SUPPLY FACILITY PLANNING GRANT - REVENUES & EXPENDITURES FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Grant Proceeds	$ 18,802	$ -	$ -	$ -	$ -
Sub-Total	$ 18,802	$ -	$ -	$ -	$ -
Miscellaneous					
Local Proceeds	$ 19,663	$ -	$ -	$ -	$ -
Sub-Total	$ 19,663	$ -	$ -	$ -	$ -
Total Revenues	**$ 38,465**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES:					
Professional Services	$ 38,465	$ -	$ -	$ -	$ -
Office Supplies - Licenses	-	-	-	-	-
Educational Development	-	-	-	-	-
Advertising & Publications	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-
Computer Hardware/Software	-	-	-	-	-
Buildings & Improvements	-	-	-	-	-
Total Expenditures	**$ 38,465**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF VICTORIA, TEXAS
LEOSE FIRE GRANT FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES				
Grant Proceeds	$ -	$ -	$ 1,595	$ -
Interest Income	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ 1,595**	**$ -**
TOTAL FUNDS AVAILABLE	**$ -**	**$ -**	**$ 1,595**	**$ -**
EXPENDITURES				
Educational Development	$ -	$ -	$ 1,595	$ -
Total Expenditures	**$ -**	**$ -**	**$ 1,595**	**$ -**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
LEOSE FIRE GRANT FUND
LEOSE FIRE GRANT - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Grant Proceeds	$ 834	$ -	$ -	$ 1,595	$ -
Sub-Total	$ 834	$ -	$ -	$ 1,595	$ -
Miscellaneous					
Interest Income	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 834**	**$ -**	**$ -**	**$ 1,595**	**$ -**
EXPENDITURES:					
Educational Development	$ 834	$ -	$ -	$ 1,595	$ -
Total Expenditures	**$ 834**	**$ -**	**$ -**	**$ 1,595**	**$ -**

CITY OF VICTORIA, TEXAS
LEOSE POLICE GRANT FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES				
Grant Proceeds	$ -	$ -	$ 28,017	$ -
Interest Income	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ 28,017**	**$ -**
TOTAL FUNDS AVAILABLE	**$ -**	**$ -**	**$ 28,017**	**$ -**
EXPENDITURES				
Educational Development	$ -	$ -	$ 28,017	$ -
Total Expenditures	**$ -**	**$ -**	**$ 28,017**	**$ -**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
LEOSE POLICE GRANT FUND
LEOSE POLICE GRANT - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Grant Proceeds	$ 3,000	$ -	$ -	$ 28,017	$ -
Sub-Total	$ 3,000	$ -	$ -	$ 28,017	$ -
Miscellaneous					
Interest Income	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 3,000**	**$ -**	**$ -**	**$ 28,017**	**$ -**
EXPENDITURES:					
Educational Development	$ 3,000	$ -	$ -	$ 28,017	$ -
Total Expenditures	**$ 3,000**	**$ -**	**$ -**	**$ 28,017**	**$ -**

CITY OF VICTORIA, TEXAS
JUSTICE ASSISTANCE GRANT FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES				
Justice Assistance Grant Proceeds	$ -	$ -	$ -	$ -
Local Grant Proceeds	-	-	-	-
Local Match	-	14,448	14,448	-
Interest Income	-	-	-	-
Total Revenues	**$ -**	**$ 14,448**	**$ 14,448**	**$ -**
TOTAL FUNDS AVAILABLE	**$ -**	**$ 14,448**	**$ 14,448**	**$ -**
EXPENDITURES				
County Portion of Grant	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Personnel Expense	-	-	-	-
Travel	-	-	-	-
Machinery & Equipment	-	14,448	14,448	-
Office Equipment	-	-	-	-
Software Maintenance	-	-	-	-
Computer Hardware/Software	-	-	-	-
Total Expenditures	**$ -**	**$ 14,448**	**$ 14,448**	**$ -**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
JUSTICE ASSISTANCE GRANT FUND (JAG)
JAG - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Justice Assistance Grant Proceeds	$ -	$ -	$ -	$ -	$ -
Local Proceeds	16,207	-	14,448	14,448	-
Local Match	293	-	-	-	-
Sub-Total	$ 16,500	$ -	$ 14,448	$ 14,448	$ -
Miscellaneous					
Interest Income	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 16,500**	**$ -**	**$ 14,448**	**$ 14,448**	**$ -**
EXPENDITURES:					
County Portion of Grant	$ -	$ -	$ -	$ -	$ -
Personnel Expense	-	-	-	-	-
Supplies	152	-	-	-	-
Travel	-	-	-	-	-
Machinery & Equipment	16,348	-	14,448	14,448	-
Office Equipment	-	-	-	-	-
Software Maintenance	-	-	-	-	-
Computer Hardware/Software	-	-	-	-	-
Total Expenditures	**$ 16,500**	**$ -**	**$ 14,448**	**$ 14,448**	**$ -**

CITY OF VICTORIA, TEXAS
EMERGENCY PROTECTIVE MEASURES GRANT FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES				
Grant Proceeds	$ -	$ 61,781	$ 61,781	$ -
Local Proceeds	-	20,594	20,594	-
Total Revenues	**$ -**	**$ 82,375**	**$ 82,375**	**$ -**
TOTAL FUNDS AVAILABLE	**$ -**	**$ 82,375**	**$ 82,375**	**$ -**
EXPENDITURES				
Fuel	$ -	$ -	$ -	$ -
Supplies	-	1,431	1,431	-
Streets & Roadways	-	9,433	9,433	-
Other Structure Maintenance	-	67,536	67,536	-
Equipment Rental	-	-	-	-
Contract Labor	-	3,975	3,975	-
Total Expenditures	**$ -**	**$ 82,375**	**$ 82,375**	**$ -**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
EMERGENCY PROTECTIVE MEASURES GRANT FUND
EMERGENCY PROTECTIVE MEASURES GRANT - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Grant Proceeds	$ 7,899	$ -	$ 61,781	$ 61,781	$ -
Sub-Total	$ 7,899	$ -	$ 61,781	$ 61,781	$ -
Miscellaneous					
Local Proceeds	$ 2,633	$ -	$ 20,594	$ 20,594	$ -
Sub-Total	$ 2,633	$ -	$ 20,594	$ 20,594	$ -
Total Revenues	**$ 10,532**	**$ -**	**$ 82,375**	**$ 82,375**	**$ -**
EXPENDITURES:					
Fuel	$ 1,566	$ -	$ -	$ -	$ -
Supplies	368	-	1,431	1,431	-
Streets & Roadways	-	-	9,433	9,433	-
Other Structure Maintenance	6,950	-	67,536	67,536	-
Equipment Rental	1,648	-	-	-	-
Contract Labor	-	-	3,975	3,975	-
Total Expenditures	**$ 10,532**	**$ -**	**$ 82,375**	**$ 82,375**	**$ -**

CITY OF VICTORIA, TEXAS
COMMUNITY ORIENTED POLICING SERVICES (COPS) GRANT
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES				
Grant Proceeds	$ -	$ -	$ -	$ -
Local Match	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL FUNDS AVAILABLE	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES				
Personnel	$ -	$ -	$ -	$ -
Equipment	-	-	-	-
Supplies	-	-	-	-
Travel	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
COMMUNITY ORIENTED POLICING SERVICES (COPS) GRANT
COPS GRANT - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Grant Proceeds	$ 14,987	$ -	$ -	$ -	$ -
Sub-Total	$ 14,987	$ -	$ -	$ -	$ -
Miscellaneous					
Local Match	$ 565	$ -	$ -	$ -	$ -
Sub-Total	$ 565	$ -	$ -	$ -	$ -
Total Revenues	**$ 15,552**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES:					
Personnel	$ 15,552	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Total Expenditures	**$ 15,552**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF VICTORIA, TEXAS
JUVENILE COURT
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ 8,964	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ 8,964**	**$ -**	**$ -**	**$ -**
REVENUES				
Grant Proceeds	$ 6,000	$ -	$ -	$ -
Interest Income	-	-	-	-
Total Revenues	**$ 6,000**	**$ -**	**$ -**	**$ -**
TOTAL FUNDS AVAILABLE	**$ 14,964**	**$ -**	**$ -**	**$ -**
EXPENDITURES				
Personnel	$ 11,000	$ -	$ -	$ -
Educational Development	500	-	-	-
Dues & Memberships	50	-	-	-
Transfer to General Fund	-	-	-	-
Computer Hardware/Software	1,545	-	-	-
Office Equipment	1,500	-	-	-
Total Expenditures	**$ 14,595**	**$ -**	**$ -**	**$ -**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ 369	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ 369**	**$ -**	**$ -**	**$ -**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
JUVENILE COURT
JUVENILE COURT - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
Proceeds	$ 6,675	$ 6,000	$ -	$ -	$ -
Sub-Total	$ 6,675	$ 6,000	$ -	$ -	$ -
Miscellaneous					
Interest Income	$ -	$ -	$ -	$ -	$ -
Sub-Total	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 6,675**	**$ 6,000**	**$ -**	**$ -**	**$ -**
EXPENDITURES:					
Personnel	$ -	$ 11,000	$ -	$ -	$ -
Educational Development	-	500	-	-	-
Dues & Memberships	-	50	-	-	-
Transfer to General Fund	9,565	-	-	-	-
Computer Hardware/Software	-	1,545	-	-	-
Office Equipment	-	1,500	-	-	-
Total Expenditures	**$ 9,565**	**$ 14,595**	**$ -**	**$ -**	**$ -**

CITY OF VICTORIA, TEXAS
HOMELAND SECURITY GRANT FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended* Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES				
Grant Proceeds	$ -	$ 13,000	$ 13,000	$ -
Local Proceeds	-	-	-	-
Interest Income	-	-	-	-
Total Revenues	**$ -**	**$ 13,000**	**$ 13,000**	**$ -**
TOTAL FUNDS AVAILABLE	**$ -**	**$ 13,000**	**$ 13,000**	**$ -**
EXPENDITURES				
Personnel	$ -	$ 13,000	$ 13,000	$ -
Educational Development	-	-	-	-
Machinery & Equipment	-	-	-	-
Other & Equipment	-	-	-	-
Total Expenditures	**$ -**	**$ 13,000**	**$ 13,000**	**$ -**
ENDING FUND BALANCE				
Undesignated Fund Balance	$ -	$ -	$ -	$ -
Reserved for Encumbrances	-	-	-	-
Reserved for Noncurrent Assets	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**

* Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

CITY OF VICTORIA, TEXAS
HOMELAND SECURITY GRANT FUND
HOMELAND SECURITY GRANT - REVENUES & EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Revenues & Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:						
Grant Proceeds		$ 36,530	$ -	$ 13,000	$ 13,000	$ -
Local Proceeds		381	-	-	-	-
	Sub-Total	$ 36,911	$ -	$ 13,000	$ 13,000	$ -
Miscellaneous						
Interest Income		$ -	$ -	$ -	$ -	$ -
	Sub-Total	$ -	$ -	$ -	$ -	$ -
Total Revenues		**$ 36,911**	**$ -**	**$ 13,000**	**$ 13,000**	**$ -**
EXPENDITURES:						
Personnel		$ 4,432	$ -	$ 13,000	$ 13,000	$ -
Educational Development		1,414	-	-	-	-
Machinery & Equipment		17,271	-	-	-	-
Other & Equipment		13,795	-	-	-	-
Total Expenditures		**$ 36,911**	**$ -**	**$ 13,000**	**$ 13,000**	**$ -**

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CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

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.

CITY OF VICTORIA, TEXAS
DEBT SERVICE TAX FUND
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FISCAL YEAR 2016-2017

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CITY OF VICTORIA, TEXAS
DEBT SERVICE FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

The attached budget highlights and assumptions are presented in two sections. The first section is an executive summary of the Debt Service Fund overall. The second section includes major budgetary assumptions made on revenues and departmental expenses.

Section I – Debt Service Fund Executive Summary:

- ***Fiscal Year 2016***- ending fund balance is projected to be $1,087,155 (approximately 1.27 month of reserve).
- ***Fiscal Year 2017*** - ending fund balance is projected to be $1,085,799 (approximately 1.2 months of reserve).
- ***Taxable Appraised Values*** – the total taxable appraised values being used for this proposed budget consist of $4,231,415,034 in *"certified"* appraised values and $46,253,586 in taxable appraised values under protest/review. Included in the certified taxable appraised values is $625,581,178 in frozen appraised values, which generates approximately $2.8 million *(97% collection rate)* in ad valorem tax revenues *(estimated net taxable frozen appraised values of $508,486,079).*

  Fiscal Year 2017 net taxable appraised value is $3,652,087,442. The decrease in net taxable appraised values is $46,542,243, which represents a 1.3% decrease compared to last year's net taxable appraised values of $3,698,629,685. The decrease in net taxable appraised values consists of approximately $74,263,421 in new improvement values, $21,490 in annexed properties, and a decrease of $120,827,154 in re-appraised property.

  Fiscal Year 2017 increase in frozen appraised values is $25,133,985, which represents a 4.2% increase over last year's frozen appraised values of $600,447,193. Note: the estimated accumulated loss in ad valorem tax revenue, due to the passage of the 2005 frozen tax revenue referendum, is $1.2M.

  Fiscal Year 2017 net taxable appraised value *(adjusted for net taxable frozen appraised values)* is $4,160,573,521. This represents a decrease of approximately $18,248,849 or 0.44% compared to last year's net taxable appraised value *(adjusted for net taxable frozen appraised values)* of $4,178,822,370.
- ***Tax Rate*** - Management's budget proposal assumes a property tax rate of 60.20¢. The proposed tax rate is allocated at 33.85¢ for General Fund maintenance and operating (M & O) costs and 26.35¢ for debt service (bond) payment. The State's mandated effective tax rate form produces an effective tax rate for Fiscal Year 2016-2017 of 58.92¢.
- ***Ad Valorem Tax Revenue*** – Assuming a 97% collection rate, 1.3% decrease in net taxable appraised values, 4.2% increase in frozen taxable appraised values, and a debt tax rate of 26.35¢, Debt Service Fund ad valorem tax revenue assumes an increase of approximately $576,402, which represents a 6.4% increase over prior year budgeted amount in order to service a new $7.2 million Certificate of Obligation Bond, Series 2016, for Woodway/Bridle Ridge/Saddlebrook Subdivision Street Improvement Project.

  The State Truth-in-Taxation laws guide calculations of the maintenance and operations (M&O) and debt service tax rates. In calculating the debt service tax rate, per the Truth-in-Taxation forms, the frozen property tax values are excluded; as a result, the debt service tax rate is calculated by using only the properties that are not exempt for 65 and over/disabled. In light of this, the revenue generated from the frozen property values will be applied towards the General Fund maintenance and operations.

Section II – Debt Service Fund Revenues and Expenses:

Revenue Highlights/Assumptions:

- ***Debt Service Tax Rate*** - the proposed debt service tax rate is $0.2635, an increase of $0.0189 from last year's tax rate; $0.0128 is associated to the new $7.2 million debt issue, i.e. Woodway/Bridle Ridge/Saddlebrook Street Improvement Project.
- ***Interest income*** – same level as prior year budgeted.
- ***Federal Subsidy for BAB's Bonds*** – typically, the City receives $453,900 on an annual basis as subsidy payments from the federal government; however, due to the Fiscal Year 2014 federal subsidy cuts, the City will receive approximately $420,766 in subsidy payments from the federal government, a decrease of $33,134; the same level as 2016. These subsidy payments will be applied to the Certificate of Obligation Bonds, Series 2009B debt service payments.

CITY OF VICTORIA, TEXAS
DEBT SERVICE FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Section II – Debt Service Fund Revenues and Expenses - continued:

Expense Highlights/Assumptions:

- ***Local Funding for TxDOT Bonds –*** The TxDOT Overpass Bonds debt service payments, in the amount of $704,800, will be funded with the proceeds from the TxDOT Tollway Reimbursement Program and Victoria County overpass contractual payments.
- ***Delinquent Taxes –*** for Fiscal Year 2017, delinquent taxes are budgeted at $110,000, the same as last year.
- ***Fiscal Year 2017 Debt Service Payment Budget*** - is as follows:

	Bond Name	*FY 2017 Bond Payment Amount*	*FY 2016 Bond Payment Amount*	*Increase / (Decrease)*	*Bond Maturity Date*
1.	Certificate of Obligation Bonds, Series 2005	$ 156,188	$ 723,788	($ 567,600)	9/30/17
2.	Certificate of Obligation Bonds, Series 2006	529,762	531,812	(2,050)	9/30/17
3.	Certificate of Obligation Bonds, Series 2007	573,400	573,800	(400)	9/30/18
4.	Certificate of Obligation Bonds, Series 2009A	781,426	659,876	121,550	9/30/17
5.	Certificate of Obligation Bonds, Series 2009B	1,296,860	1,296,860	-	9/30/30
6.	Refunding General Obligation Bonds, Series 2010	1,044,976	1,061,726	(16,750)	9/30/23
7.	Certificate of Obligation Bonds, Series 2011	704,800	764,276	(59,476)	9/30/29
8.	Refunding General Obligation Bonds, Series 2012	397,738	394,438	3,300	9/30/23
9.	Certificate of Obligation Bonds, Series 2012	264,826	262,926	1,900	9/30/32
10.	Refunding General Obligation Bonds, Series 2013A	896,800	313,100	583,700	9/30/26
11.	Refunding General Obligation Bonds, Series 2013B	1,982,600	1,988,000	(5,400)	9/30/23
12.	Certificate of Obligation Bonds, Series 2013	711,544	711,594	(50)	9/30/33
13.	Certificate of Obligation Bonds, Series 2014	416,288	415,988	300	9/30/34
14.	Refunding General Obligation Bonds, Series 2015	446,250	446,250	-	9/30/27
15.	Certificate of Obligation Bonds, Series 2015	176,526	185,203	(8,677)	9/30/35
16.	Certificate of Obligation Bonds, Series 2016	467,938	-	467,938	9/30/36
	Total Debt Service Payment:	**$10,847,922**	**$10,329,637**	**$518,285**	

The Fiscal Year 2017 Debt Service Payment Budget consists of $6,905,000 in principal payment and $3,942,922 in interest payments, compared to Fiscal Year 2016 Debt Service Payment Budget of $6,345,000 in principal payments and $3,984,637 in interest payments. The $518,285 increase in debt service is mainly due to a new bond issue, Certificate of Obligation Bonds Series 2016, in the amount of $7.2 million for the Woodway/Bridle Ridge/Saddlebrook Subdivision Street Improvement Project.

CITY OF VICTORIA, TEXAS
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 Federal Subsidy (1) C.O. 2009B	Paid By Other Sources 2011 TxDOT Pass-Through Bonds (2)	Outstanding Debt To Be Serviced By COV Debt Tax Rate
2017	10,847,921.74	(413,958.00)	(765,575.00)	9,668,388.74
2018	11,269,003.96	(413,958.00)	(764,450.00)	10,090,595.96
2019	11,222,232.30	(398,550.00)	(765,800.00)	10,057,882.30
2020	11,071,909.36	(382,152.00)	(761,700.00)	9,928,057.36
2021	11,077,725.36	(358,160.00)	(762,300.00)	9,957,265.36
2022	11,044,303.10	(331,972.00)	(764,975.00)	9,947,356.10
2023	11,007,234.90	(303,824.00)	(764,375.00)	9,939,035.90
2024	7,979,179.26	(274,200.00)	(762,975.00)	6,942,004.26
2025	7,958,596.46	(242,980.00)	(760,775.00)	6,954,841.46
2026	7,924,204.36	(206,522.00)	(762,775.00)	6,954,907.36
2027	6,098,340.56	(168,502.00)	(763,775.00)	5,166,063.56
2028	5,267,517.06	(128,918.00)	(763,775.00)	4,374,824.06
2029	5,220,572.46	(87,574.00)	(762,775.00)	4,370,223.46
2030	4,452,883.46	(44,570.00)	(760,775.00)	3,647,538.46
2031	2,044,410.50	-	(761,025.00)	1,283,385.50
2032	2,038,963.50	-	-	2,038,963.50
2033	1,780,197.50	-	-	1,780,197.50
2034	1,067,400.00	-	-	1,067,400.00
2035	658,000.00	-	-	658,000.00
2036	478,400.00	-	-	478,400.00
	$ 130,508,995.84	**$ (3,755,840.00)**	**$ (11,447,825.00)**	**$ 115,305,330.84**

NOTE:

(1) The Treasury Department will pay $4.58 million of the 2009B Certificates of Obligation Bonds (BAB's) bond interest cost.

(2) Funding to pay for the 2011 TxDOT Pass-Through Bonds will not be serviced by COV debt tax rate; Payments will be funded by the State of Texas, Victoria County and Sales Tax Development Corporation.

CITY OF VICTORIA, TEXAS
DEBT SERVICE FUND
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

Fiscal Year 2014-2015 Actual: Actual audited revenues and expenditures for the most recently completed fiscal year.

Fiscal Year 2015-2016 Original Budget: Amounts originally adopted by City Council.

Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016, these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

CITY OF VICTORIA, TEXAS
DEBT SERVICE FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Reserved Fund Balance	$ 1,055,859	$ 1,102,779	$ 1,102,779	$ 1,087,155
TOTAL FUND BALANCE, OCTOBER 1	**$ 1,055,859**	**$ 1,102,779**	**$ 1,102,779**	**$ 1,087,155**
REVENUES				
Current Taxes	$ 9,046,848	$ 9,046,848	$ 8,956,380	$ 9,623,250
Delinquent Taxes	110,000	110,000	110,000	110,000
Federal Subsidy - BAB's Bonds	420,766	420,766	420,766	420,766
Transfer from Construction Fund - TXDOT	-	-	-	-
Transfer from Trust & Agency Fund - TXDOT	764,276	764,276	764,276	704,800
Sales Tax Development Corporation	-	-	-	-
Bond Proceeds - Escrow	-	-	-	-
Bond Proceeds - Premium	-	-	-	-
Interest Income	12,000	12,000	12,000	12,000
Total Revenues	**$ 10,353,890**	**$ 10,353,890**	**$ 10,263,422**	**$ 10,870,816**
TOTAL FUNDS AVAILABLE	**$ 11,409,749**	**$ 11,456,669**	**$ 11,366,201**	**$ 11,957,970**
EXPENDITURES				
Bond Payment	$ 10,329,637	$ 10,329,637	$ 10,255,546	$ 10,847,922
Bond Escrow Payment	-	-	-	-
Agent Fees	10,500	10,500	10,500	11,250
Issue Costs	-	-	-	-
Arbitrage Rebate	13,000	13,000	13,000	13,000
Total Expenditures	**$ 10,353,137**	**$ 10,353,137**	**$ 10,279,046**	**$ 10,872,172**
ENDING FUND BALANCE				
Reserved Fund Balance	$ 1,056,612	$ 1,103,532	$ 1,087,155	$ 1,085,799
TOTAL FUND BALANCE, SEPTEMBER 30	**$ 1,056,612**	**$ 1,103,532**	**$ 1,087,155**	**$ 1,085,799**

CITY OF VICTORIA, TEXAS
DEBT SERVICE FUND
DEBT SERVICE FUND - REVENUES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES					
Current Property Taxes:					
2005 C.O. Bonds - Current Taxes	$ 720,186	$ 716,051	$ 716,051	$ 708,890	$ 154,596
2006 C.O. Bonds - Current Taxes	743,276	526,127	526,127	520,866	524,362
2007 C.O. Bonds - Current Taxes	849,531	567,667	567,667	561,990	567,555
2009A C.O. Bonds - Current Taxes	527,846	652,823	652,823	646,295	773,460
2009B C.O. Bonds - Current Taxes	864,184	866,729	866,729	858,062	867,163
2010 Ref. G.O. Bonds - Current Taxes	1,027,470	1,050,377	1,050,377	1,039,873	1,034,324
2011 TxDot C.O. Bonds - Current Taxes	-	-	-	-	-
2012 Ref. G.O. Bonds - Current Taxes	387,642	390,222	390,222	386,320	393,684
2012 C.O. Bonds - Current Taxes	260,395	260,116	260,116	257,515	262,126
2013A Ref G.O. Bonds - Current Taxes	307,739	309,753	309,753	306,655	887,658
2013B Ref G.O. Bonds - Current Taxes	1,940,668	1,966,750	1,966,750	1,947,083	1,962,390
2013 C.O. Bonds - Current Taxes	696,265	703,988	703,988	696,948	704,291
2014 C.O. Bonds - Current Taxes	417,885	411,542	411,542	407,427	412,045
2015 Ref G.O. Bonds - Current Taxes	-	441,480	441,480	437,065	441,701
2015 C.O. Bonds - Current Taxes	-	183,223	183,223	181,391	174,727
2016 C.O. Bonds - Current Taxes	-	-	-	-	463,168
Sub-Total	$ 8,743,088	$ 9,046,848	$ 9,046,848	$ 8,956,380	$ 9,623,250
Delinquent Taxes	155,785	110,000	110,000	110,000	110,000
IRS Proceeds - BBB's	420,766	420,766	420,766	420,766	420,766
Transfer from Construction Fund	-	-	-	-	-
Transfer from Trust & Agency Fund	2,192,775	764,276	764,276	764,276	704,800
Sales Tax Development Corporation	-	-	-	-	-
Bond Proceeds - Escrow	11,770,000	-	-	-	-
Bond Proceeds - Premium	1,233,213	-	-	-	-
Sub-Total	**$ 24,515,628**	**$ 10,341,890**	**$ 10,341,890**	**$ 10,251,422**	**$ 10,858,816**
Miscellaneous					
Interest Income	$ 12,793	$ 12,000	$ 12,000	$ 12,000	$ 12,000
Sub-Total	**$ 12,793**	**$ 12,000**	**$ 12,000**	**$ 12,000**	**$ 12,000**
Total Debt Service Revenues	**$ 24,528,421**	**$ 10,353,890**	**$ 10,353,890**	**$ 10,263,422**	**$ 10,870,816**

CITY OF VICTORIA, TEXAS
DEBT SERVICE FUND
DEBT SERVICE FUND - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenditures	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
EXPENDITURES					
Bond Payments					
2005 C.O. Bonds - Principal	675,000	690,000	690,000	690,000	150,000
2005 C.O. Bonds - Interest	60,788	33,788	33,788	33,788	6,188
2006 C.O. Bonds - Principal	470,000	490,000	490,000	490,000	510,000
2006 C.O. Bonds - Interest	176,169	41,812	41,812	41,812	19,762
2007 C.O. Bonds - Principal	490,000	510,000	510,000	510,000	530,000
2007 C.O. Bonds - Interest	230,666	63,800	63,800	63,800	43,400
2009A C.O. Bonds - Principal	480,000	615,000	615,000	615,000	755,000
2009A C.O. Bonds - Interest	59,275	44,876	44,876	44,876	26,426
2009B C.O. Bonds - Principal	-	-	-	-	-
2009B C.O. Bonds - Interest	1,296,860	1,296,860	1,296,860	1,296,860	1,296,860
2010 Ref G.O. Bonds - Principal	825,000	870,000	870,000	870,000	875,000
2010 Ref G.O. Bonds - Interest	224,725	191,726	191,726	191,726	169,976
2011 TxDOT C.O. Bonds - Principal	1,855,000	435,000	435,000	435,000	445,000
2011 TxDOT C.O. Bonds - Interest	337,775	329,276	329,276	268,500	259,800
2012 Ref. G.O. Bonds - Principal	330,000	335,000	335,000	335,000	345,000
2012 Ref. G.O. Bonds - Interest	66,038	59,438	59,438	59,438	52,738
2012 C.O. Bonds - Principal	155,000	155,000	155,000	155,000	160,000
2012 C.O. Bonds - Interest	111,025	107,926	107,926	107,926	104,826
2013A Ref G.O. Bonds - Principal	65,000	65,000	65,000	65,000	650,000
2013A Ref G.O. Bonds - Interest	249,400	248,100	248,100	248,100	246,800
2013B Ref G.O. Bonds - Principal	1,485,000	1,520,000	1,520,000	1,520,000	1,545,000
2013B Ref G.O. Bonds - Interest	497,700	468,000	468,000	468,000	437,600
2013 C.O. Bonds - Principal	325,000	335,000	335,000	335,000	345,000
2013 C.O. Bonds - Interest	361,000	376,594	376,594	376,594	366,544
2014 C.O. Bonds - Principal	260,000	235,000	235,000	235,000	240,000
2014 C.O. Bonds - Interest	155,673	180,988	180,988	180,988	176,288
2015 Ref G.O. Bonds - Principal	90,000	-	-	-	-
2015 Ref G.O. Bonds - Interest	166,774	446,250	446,250	446,250	446,250
2015 C.O. Bonds - Principal	-	90,000	90,000	90,000	85,000
2015 C.O. Bonds - Interest	-	95,203	95,203	81,888	91,526
2016 C.O. Bonds - Principal	-	-	-	-	270,000
2016 C.O. Bonds - Interest	-	-	-	-	197,938
Sub-Total	**$ 11,498,867**	**$ 10,329,637**	**$ 10,329,637**	**$ 10,255,546**	**$ 10,847,922**
Bond Escrow Payment	**$ 12,812,888**	**$ -**	**$ -**	**$ -**	**$ -**
Miscellaneous					
Agent Fees	$ 7,100	$ 10,500	$ 10,500	$ 10,500	$ 11,250
Issue Cost	190,065	-	-	-	-
Arbitrage Rebate	7,800	13,000	13,000	13,000	13,000
Sub-Total	**$ 204,965**	**$ 23,500**	**$ 23,500**	**$ 23,500**	**$ 24,250**
Total Debt Service Expenditures	**$ 24,516,719**	**$ 10,353,137**	**$ 10,353,137**	**$ 10,279,046**	**$ 10,872,172**

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CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

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.

CITY OF VICTORIA, TEXAS
CAPITAL PROJECTS FUND
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FISCAL YEAR 2016-2017

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CITY OF VICTORIA, TEXAS
CAPITAL PROJECTS FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Capital Construction Funds - are used to account for all Capital Improvement Program expenditures and revenues obtained through the sale of General Obligation Bonds, Certificate of Obligation Bonds, and other types of funding sources. The Combined Capital Construction Fund consists of two types of Capital Construction Funds: Fund 3035 and Fund 3037. The total Fiscal Year 2017 Capital Construction Fund is $11,278,019, an increase of $3,055,957 compared to Fiscal Year 2016 Budget of $8,222,062. The increase is mainly due to an increase in residential street capital improvement projects. The Fiscal Year 2017 Capital Construction Funds include new budget appropriations of $11,278,019.

The following Fiscal Year 2017 capital improvement program projects are included in the corresponding Capital Construction Fund as new budget appropriations *(see Capital Improvement Program section for more information)*:

1) ***Capital Construction Project Fund 3035:*** Fiscal Year 2017 Fund 3035 Budget includes $521,420 in new appropriations:

   a. ***YMCA/City Pool Project*** – The City owned a municipal pool which has exceeded its useful life and has been demolished. As a result of the closure, the City and YMCA partnered to construct a new pool facility. The City will contribute up to $1,564,260 *(three annual allocations of $521,420, starting in Fiscal Year 2015)* towards the construction of the pool and in return YMCA, for each year during the useful life of the pool, will provide specific, scheduled sessions in which members of the general public may use the pool to the same extent and in the same manner as members of the YMCA

2) ***Capital Construction Project Fund 3037:*** Fiscal Year 2017 Fund 3037 Budget includes $10,756,599 in new appropriations:

   a. ***FY 2017 Residential Street Program - $8,523,229:***

      i. ***Tanglewood Street Level-up Project*** - The project scope consists of installing approximately 600 tons of hot-mix level-up in areas of Tanglewood Subdivision in order to improve "ride" quality. Estimated construction cost: $80,000 (construction: Fiscal Year 2017; funding: General Fund).

      ii. ***North Heights Phase III Streets Project*** - The project scope consists of reconstructing Brazos Street between Navarro and Laurent and portions of Depot, Cameron, East, Goldman, Jecker, Levi, and Louis Streets. Estimated construction cost: $1,242,916 (construction: Fiscal Year 2017; funding: General Fund).

      iii. ***Woodway Rehab/Overlay Street Project*** – The project scope consists of rehabilitating and overlaying the streets in Woodway Subdivision with lime treated subgrade, geo-grid, limestone base, seal coat, and hot-mix overlay. Estimated construction cost: $3,670,000 (construction: Fiscal Year 2017; funding: Certificate of Obligation Bonds, Series 2016).

      iv. ***Bridle Ridge/Saddlebrook Rehab/Overlay Street Project*** – The project scope consists of rehabilitating and overlaying the streets in Bridle Ridge and Saddlebrook Subdivisions and Edinburgh Street with lime treated subgrade, geo-grid, limestone base, seal coat, and hot-mix overlay. Estimated construction cost: $3,530,313 (construction: Fiscal Year 2017; funding: Certificate of Obligation Bonds, Series 2016).

   b. ***FY 2017 $2,067,000 Seal Coat Maintenance Street Program –*** The project involves applying a seal coat to the following subdivisions: Old Victoria South, Country Club Village, Benchmark, and Putney Moore Subdivision. Estimated project cost: $2,067,000 (project timeline: Fiscal Year 2017; funding: General Fund).

   c. ***Twin 90" Repair ($166,370)*** – The project scope consists of removing 240 linear feet of 90" diameter corrugated metal pipe in the 300 block of Edinburgh that has floated and separated and installing 90" reinforced concrete pipe, including backfill and installation of concrete collars. Estimated construction cost: $166,370 (construction: Fiscal Year 2017; funding: General Fund).

CITY OF VICTORIA, TEXAS
CAPITAL PROJECTS FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

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 by 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.

The Budget does not reflect all projects' capital expenditures for Fiscal Year 2017. In the case of projects for which funds have already been approved and budgeted, the City may continue to spend money to complete these projects without including the projected Fiscal Year 2017 expense as a new appropriation. The project budgets that have been appropriated carry forward until the project is complete. Only portions of the projects that have not been previously appropriated are included as new appropriations in the Fiscal Year 2017 Budget, along with new appropriations for new projects.

This Budget is proactive in supporting the City's five-year Capital Improvement Program, which totals $178,696,734. The City's Capital Improvement Program is allocated as follows:

• Prior year projects that have been awarded, are in progress, or waiting bid:	$ 71,325,721
• Fiscal Year 2017 Capital Improvement Program:	22,957,231
• Fiscal Year 2018 Capital Improvement Program:	13,956,199
• Fiscal Year 2019 Capital Improvement Program:	20,627,360
• Fiscal Year 2020 Capital Improvement Program:	18,548,720
• Fiscal Year 2021 Capital Improvement Program:	31,281,503
Total Capital Improvement Program:	$178,696,734

The tables on pages 9-42 identify five fiscal years (Fiscal Year 2017 – Fiscal Year 2021) of Capital Improvement Programs *(that are in progress, have been awarded, or waiting to be bid)* totaling $178,696,734, and the potential fiscal impact on the City operating funds. Since 2000, the City has spent over $380 million in major infrastructure projects to improve our streets, drainage, water and sewer service, parks, and created a viable industrial park.

CITY OF VICTORIA, TEXAS
CAPITAL PROJECTS FUND
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

Fiscal Year 2014-2015 Actual: Actual audited revenues and expenditures for the most recently completed fiscal year.

Fiscal Year 2015-2016 Original Budget: Amounts originally adopted by City Council.

Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016, these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

CITY OF VICTORIA, TEXAS
COMBINED CAPITAL PROJECTS FUND
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Reserved for Capital Improvement Program	$ 2,589,344	$ 12,533,386	$ 12,533,386	$ 370,735
Unreserved Fund Balance	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ 2,589,344**	**$ 12,533,386**	**$ 12,533,386**	**$ 370,735**
REVENUES				
Certificate of Obligation Bonds, Series 2016	$ -	$ -	$ -	$ 7,200,313
Certificate of Obligation Bonds, Series 2015	2,500,000	2,502,550	2,502,550	-
Transfer from Fund 3035	-	-	-	65,354
Transfer from General Fund	1,260,597	521,420	521,420	3,750,243
Transfer from Sales Tax Corporation	3,476,505	1,071,596	1,071,596	-
TxDOT Signal Reimbursement	-	100,133	100,133	-
Interest Income	11,800	67,704	67,704	3,702
Total Revenues	**$ 7,248,902**	**$ 4,263,402**	**$ 4,263,402**	**$ 11,019,612**
TOTAL FUNDS AVAILABLE	**$ 9,838,246**	**$ 16,796,788**	**$ 16,796,788**	**$ 11,390,347**
EXPENDITURES				
Construction Fund - 3035	$ 506,667	$ 2,657,422	$ 2,657,422	$ 521,420
Construction Fund - 3037	7,715,395	13,768,632	13,768,632	10,756,599
Total Expenditures	**$ 8,222,062**	**$ 16,426,053**	**$ 16,426,053**	**$ 11,278,019**
ENDING FUND BALANCE				
Reserved for Capital Improvement Program	$ 1,616,184	$ 370,735	$ 370,735	$ 112,328
Unreserved Fund Balance	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ 1,616,184**	**$ 370,735**	**$ 370,735**	**$ 112,328**

CITY OF VICTORIA, TEXAS
CAPITAL CONSTRUCTION FUND - 3035
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Reserved Fund Balance	$ 1,029,433	$ 1,944,514	$ 1,944,514	$ -
Unreserved Fund Balance	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ 1,029,433**	**$ 1,944,514**	**$ 1,944,514**	**$ -**
REVENUES				
Transfer from General Fund	$ 521,420	$ 521,420	$ 521,420	$ 521,420
Transfer from Sales Tax Development Corp.	-	88,485	88,485	-
TxDOT Signal Reimbursement	-	100,133	100,133	-
Interest Income	1,800	2,871	2,871	-
Total Revenues	**$ 523,220**	**$ 712,908**	**$ 712,908**	**$ 521,420**
TOTAL FUNDS AVAILABLE	**$ 1,552,653**	**$ 2,657,422**	**$ 2,657,422**	**$ 521,420**
EXPENDITURES				
Fire Station No. 6 - Vehicle Project	$ -	$ 449,787	$ 449,787	$ -
Fire Station No. 6 - Equipment Project	-	145,386	145,386	-
YMCA/City Pool Project	-	1,042,840	1,042,840	521,420
Traffic Signal Loop 463 @ Bus 59 Project	-	188,147	188,147	-
Community Center Splash Pad Project	506,667	674,140	674,140	-
Transfer to General Fund		91,767	91,767	
Transfer to Construction Fund 3037	-	65,354	65,354	-
Total Expenditures	**$ 506,667**	**$ 2,657,422**	**$ 2,657,422**	**$ 521,420**
ENDING FUND BALANCE				
Reserved Fund Balance	$ 1,045,986	$ -	$ -	$ -
Unreserved Fund Balance	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ 1,045,986**	**$ -**	**$ -**	**$ -**

CITY OF VICTORIA, TEXAS
CAPITAL CONSTRUCTION FUND - 3036
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Reserved Fund Balance	$ -	$ -	$ -	$ -
TOTAL FUND BALANCE, OCTOBER 1	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES				
	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL FUNDS AVAILABLE	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES				
	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
ENDING FUND BALANCE				
Reserved Fund Balance	$ -	$ -	$ -	$ -
TOTAL FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF VICTORIA, TEXAS
CAPITAL CONSTRUCTION FUND - 3037
PRO FORMA SCHEDULE OF FUND BALANCE POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Reserved for Capital Improvement Program	$ 1,559,911	$ 10,588,872	$ 10,588,872	$ 370,735
TOTAL FUND BALANCE, OCTOBER 1	**$ 1,559,911**	**$ 10,588,872**	**$ 10,588,872**	**$ 370,735**
REVENUES				
Certificate of Obligation Bonds, Series 2016	$ -	$ -	$ -	$ 7,200,313
Certificate of Obligation Bonds, Series 2015	2,500,000	2,502,550	2,502,550	-
Transfer from Fund 3035	-	-	-	65,354
Transfer from General Fund	739,177	-	-	3,228,823
Transfer from Sales Tax Corporation	3,476,505	983,111	983,111	-
Interest Income	10,000	64,833	64,833	3,702
Total Revenues	**$ 6,725,682**	**$ 3,550,494**	**$ 3,550,494**	**$ 10,498,192**
TOTAL FUNDS AVAILABLE	**$ 8,285,593**	**$ 14,139,367**	**$ 14,139,367**	**$ 10,868,927**
EXPENDITURES				
John Stockbauer Street Project	$ -	$ 54,576	$ 54,576	$ -
Downtown Overlay Phase II Project	-	812,316	812,316	-
FY 2014 Ball Airport Street Project	-	472,609	472,609	-
FY 2015 Capital Improvement Program - Streets	-	3,741,496	3,741,496	-
FY 2015 Seal Coat Project	-	2,427,035	2,427,035	-
FY 2016 Capital Improvement Program - Streets	4,238,890	3,940,508	3,940,508	-
North Heights Rehab Ph I Project	-	1,336,981	1,336,981	-
Red River (BJ to Laurent) Street Project	1,895,394	-	-	-
Placedo Benavides Eng. & ROW Project	983,111	983,111	983,111	-
Lone Tree and Sparkman Road Project	598,000	-	-	-
Tanglewood Levelup Project	-	-	-	80,000
FY 2017 Seal Coat Project	-	-	-	2,067,000
FY 2017 Capital Improvement Program - Streets	-	-	-	1,242,916
Twin 90" Drainage Project	-	-	-	166,370
Woodway Street Project	-	-	-	3,670,000
Bridle Ridge/Saddlebrook Street Project	-	-	-	3,530,313
Nursery Drive Street Project	-	-	-	-
Total Expenditures	**$ 7,715,395**	**$ 13,768,632**	**$ 13,768,632**	**$ 10,756,599**
ENDING FUND BALANCE				
Reserved for Capital Improvement Program	$ 570,198	$ 370,735	$ 370,735	$ 112,328
TOTAL FUND BALANCE, SEPTEMBER 30	**$ 570,198**	**$ 370,735**	**$ 370,735**	**$ 112,328**

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Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
1. Wastewater Treatment Plant Project – Construction Cost	The project involves constructing a new 4.4 MGD Activated Sludge Wastewater Treatment Plant and decommissioning the 2.0 MGD Willow Street Wastewater Treatment Plant.	Construction cost: $20,850,000	**Operating Budget Impact:** In order to comply with the TCEQ 75/90 Rule and to meet our citizens' wastewater treatment needs through the year 2030, the City will be constructing a new 4.4 MGD Activated Sludge Wastewater Treatment Plant that is planned to be operational by 2016. In addition, the City will be decommissioning a very old 2.0 MGD trickling filter plant on Willow Street. This project is not expected to have a significant effect on the operating budget. **Funding Source:** 1. Revenue Bonds - $20,850,000 **Timeline:** FY 2014 thru FY 2016
2. Ball Airport Road Project	The project involves constructing a new two-lane concrete road with curb and gutter from Highland Hills Subdivision to Tuscany Subdivision.	Construction cost: $2,900,000	**Operating Budget Impact:** This project is not expected to have a significant effect on the operating budget since it is a new concrete road. Upon completion of the construction 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 50 years. However, the new curb and gutter will add a minor cost to the City's annual drain cleaning program. **Funding Source:** 1. 2014 Certificates of Obligation Bonds - $2,900,000 **Timeline:** FY 2014 thru FY 2016
3. Install pumps and generators at the Regional Water Plant	The project involves upgrading and installing new pumps and generators at the Regional Water Plant.	Construction cost: $1,305,850	**Operating Budget Impact:** This project is not expected to have a significant effect on the operating budget because old pumps and generators are being upgraded and replaced; and, electrical cost/usage is expected to be lower than prior years. **Funding Source:** 1. Revenue Bonds - $1,000,000 2. Sales Tax Development Corporation (4B) - $305,850 **Timeline:** FY 2014 thru FY 2016

Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
4. US 77N Annexation Project (Navarro St. Utility Extension Annexation Project)	The project consists of constructing a 0.5 MGD sanitary sewer lift station near the intersection of Northside Road and US 77N and extending 12" sanitary sewer lines and 16" water lines along US 77N to a point approximately 1 mile north of Northside Road.	Construction cost: $2,400,000	**Operating Budget Impact:** This project is expected to have an effect on future operating budgets since this project consists of installing a new sewer lift station and new water and sewer lines for future annexation. 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. The City is expecting to offset its future operating cost with future water and sewer customers, i.e. new revenue. The City is anticipating an increase in its operating maintenance cost of approximately $15,000 - $20,000. **Funding Source:** 1. Sales Tax Development Corporation (4B) - $2,400,000 **Timeline:** FY 2014 thru FY 2016
5. Leary Lane Street Improvement Project	The project consists of rehabilitating the existing two-lane asphalt street section on Leary Lane from Sam Houston to John Stockbauer.	Construction cost: $1,200,071	**Operating Budget Impact:** 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 10 to 15 years. **Funding Source:** 1. General Fund - $1,200,071 **Timeline:** FY 2014 Thru FY 2016
6. Springwood Drive Street Project	The project scope consists of reconstructing Springwood Drive in a four-lane asphalt section with curb and gutter.	Construction cost: $463,198	**Operating Budget Impact:** 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 10 to 15 years. **Funding Source:** 1. General Fund - $463,198 **Timeline:** FY 2014 Thru FY 2016

Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
7. Downtown Utility Improvement Project – Phase III, Project No. 7 – Engineering Cost	**The project involves replacing or rehabilitating the water and sanitary sewer lines in Stayton Street.**	**Engineering cost: $179,559**	**Operating Budget Impact:** **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 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.** **Funding Source:** **1. Sales Tax Development Corporation (4B) - $179,559** **Timeline: FY 2014 Thru FY 2016**
8. Downtown Utility Improvement Project – Phase III, Project No. 7 – Construction Cost	**The project involves replacing or rehabilitating the water and sanitary sewer lines in Stayton Street.**	**Construction cost: $1,197,058**	**Operating Budget Impact:** **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 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.** **Funding Source:** **1. Sales Tax Development Corporation (4B) - $1,197,058** **Timeline: FY 2014 thru FY 2016**

Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
9. Downtown Utility Improvement Project – Phase III, Project No. 8 – Construction Cost	**The project involves replacing or rehabilitating the water and sanitary sewer lines in North Street.**	**Construction cost: $1,293,261**	**Operating Budget Impact:** **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.** **Funding Source:** **1. Sales Tax Development Corporation (4B) - $1,293,261** **Timeline: FY 2014 thru FY 2016**
10. Downtown Utility Improvement Project – Phase III, Project No. 9 – Engineering Cost	**The project involves replacing or rehabilitating the water and sanitary sewer lines in Main, Stayton, Power, and North Streets.**	**Engineering cost: $82,114**	**Operating Budget Impact:** **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.** **Funding Source:** **1. Sales Tax Development Corporation (4B) - $82,114** **Timeline: FY 2014 Thru FY 2016**

Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
11. Downtown Utility Improvement Project – Phase IV, Project No. 1 – Engineering Cost	**The project involves replacing or rehabilitating the water and sanitary sewer lines in Commercial, Power, and Glass Streets.**	**Engineering cost: $193,022**	**Operating Budget Impact:** **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.** **Funding Source:** **1. Sales Tax Development Corporation (4B) - $193,022** **Timeline: FY 2014 thru FY 2016**
12. Downtown Utility Improvement Project – Phase IV, Project No. 2 – Engineering Cost	**The project involves replacing or rehabilitating the water and sanitary sewer lines in Stayton, Vine, and Victoria Streets.**	**Engineering cost: $96,193**	**Operating Budget Impact:** **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.** **Funding Source:** **1. Sales Tax Development Corporation (4B) - $96,193** **Timeline: FY 2014 thru FY 2016**

Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
13. Downtown Utility Improvement Project – Phase IV, Project No. 3 – Engineering Cost	The project involves replacing or rehabilitating the water and sanitary sewer lines in Vine and Victoria Streets.	Engineering cost: $197,147	Operating Budget Impact: 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. Funding Source: 1. Sales Tax Development Corporation (4B) - $197,147 Timeline: FY 2014 thru 2016
14. Bus. Hwy 59 / Loop 463 Traffic Signal Project	The project involves designing and installing a new traffic signal at the intersection of Bus. Hwy 59 and Loop 463.	Construction cost: $88,484	Operating Budget Impact: This project is not expected to have a significant effect on the operating budget. Upon completion, the project will be added to the City's regular traffic signal inventory/maintenance program. The City is collaborating with TxDOT to install a traffic signal at the intersection of Bus. Hwy 59 and Loop 463. Funding Source: 1. Sales Tax Development Corporation (4B) - $88,484 Timeline: FY 2014 thru FY 2016
15. Downtown Utility Improvement Project – Phase III, Project No. 8 – Engineering Cost	The project involves replacing or rehabilitating the water and sanitary sewer lines in North Street.	Engineering cost: $193,989	Operating Budget Impact: 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. Funding Source: 1. Sales Tax Development Corporation (4B) - $193,989 Timeline: FY 2014 thru FY 2016

Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
16. Downtown Utility Improvement Project – Phase III, Project No. 9 – Construction Cost	**The project involves replacing or rehabilitating the water and sanitary sewer lines in Main, Stayton, Power and North Streets.**	**Construction cost: $1,385,685**	**Operating Budget Impact:** **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 - $20,000.** **Funding Source:** **1. Sales Tax Development Corporation (4B) - $1,385,685** **Timeline: FY 2014 thru FY 2016**
17. Downtown Utility Improvement Project – Phase IV, Project No. 1 – Construction Cost	**The project involves replacing or rehabilitating the water and sanitary sewer lines in Commercial, Power, and Glass Streets.**	**Construction cost: $1,286,816**	**Operating Budget Impact:** **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.** **Funding Source:** **1. Sales Tax Development Corporation (4B) - $1,286,816** **Timeline: FY 2016**

Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
18. Downtown Utility Improvement Project – Phase IV, Project No. 2 – Construction Cost	The project involves replacing or rehabilitating the water and sanitary sewer lines in Stayton, Vine, and Victoria Streets.	Construction cost: $641,286	**Operating Budget Impact:** 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. **Funding Source:** 1. Sales Tax Development Corporation (4B) - $641,286 **Timeline:** FY 2016
19. Berkman Sanitary Sewer Project (Northside Road Annexation Project)	The project consists of: Phase I – installing a 30" sanitary sewer line from Berkman Street to the Loop 463 Lift Station to divert the flow from the Northcrest area to the Loop 463 Lift Station and Phase II - replacing the sanitary sewer line in Berkman Street from Loop 463 to Mead and in Mead from Berkman to Mallette with a 24" and a 30" sanitary sewer line.	Construction cost: $2,350,000	**Operating Budget Impact:** This project is not expected to have a significant effect on the operating budget since it is an upgrade and replacement of old 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 with the exception of the regular sewer line maintenance program. **Funding Source:** 1. Sales Tax Development Corporation (4B) - $2,350,000 **Timeline:** FY 2016

Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
20. Downtown Utility Improvement Project – Phase IV, Project No. 3 – Construction Cost	The project involves replacing or rehabilitating the water and sanitary sewer lines in Vine and Victoria Streets.	Construction cost: $2,330,770	**Operating Budget Impact:** 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 $15,000 - $30,000. **Funding Source:** 1. Sales Tax Development Corporation (4B) - $2,330,770 **Timeline:** FY 2016
21. FY 2015 CIP Street Projects	The projects consist of: a. Castle Hills/Castle Hills Royale – reconstructing residential streets in Castle Hills and Castle Hills Royale Subdivisions. b. Anthony Road – reconstructing Anthony Road from Lone Tree Road to Hanselman Road and from Hanselman Road to US 59. c. North Heights Phase I – reconstructing Sabine Street between Navarro and Laurent and portions of Depot, Cameron, East, Goldman, Jecker, Levi and Louis Streets d. Castle Hills North – project consists of reconstructing the residential streets in Castle Hills North.	Construction cost: $6,727,463	**Operating Budget Impact:** 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 years. **Funding Source:** 1. 2015 Certificates of Obligation Bonds - $5,045,000 2. General Fund - $1,682,463 **Timeline:** FY 2015 thru FY 2016

Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
22. 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	**Operating Budget Impact:** 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. **Funding Source:** 1. Sales Tax Development Corporation - $133,916 **Timeline**: FY 2016
23. COV/YMCA Pool Project	The City owned and operated a municipal pool, which has been demolished. The City wishes to continue providing recreational swimming opportunities to residents of Victoria. As a result, the City and YMCA partnered to construct a new pool facility with a deck, slides, spray pad area, water features, ADA lift equipment, bathrooms, shaded structures, fences, furniture, office and concession space, pool dome and landscaping. The City will contribute up to $1,564,260 (three annual allocations of $521,420) towards the construction of the pool. In return, the YMCA, for each year during the useful life of the pool, will provide specific, scheduled sessions in which members of the general public may use the pool to the same extent and in the same manner as members of the YMCA.	Project cost: $521,420	**Operating Budget Impact:** This project will have a significant impact in reducing future operating budgets. The City had been spending approximately $55,000 in pool maintenance and $45,000 in personnel cost per year. The YMCA pool is expected to be completed by FY 2016. **Funding Source:** 1. General Fund - $521,420 **Timeline:** FY 2015 thru FY 2017

Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
24. FY 2015 Seal Coat Maintenance Program	The project involves applying a seal coat to the following subdivision streets: Meadow Creek, Hamlet, Lakes of Colony Creek, Estates of Colony Creek, Village of Colony Creek, Vine/Wagner, Ridge at Springwood, Eagle Creek, Westhaven and Wayside Terrace.	Project cost: $1,990,000	Operating Budget Impact: 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. Funding Source: 1. General Fund - $1,990,000 Timeline: FY 2016
25. North Heights Utilities Phase II	The project consists of replacing or rehabilitating the water and sanitary sewer lines in Trinity Street between Navarro and Laurent and portions of Depot, Cameron, East, Goldman, Jecker, Levi and Louis Streets	Construction cost: $1,200,000	Operating Budget Impact: 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. Funding Source: 1. Water/Wastewater Fund - $1,200,000 Timeline: FY 2015 thru FY 2016
26. 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	Operating Budget Impact: 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. Funding Source: 1. Sales Tax Development Corporation (4B) - $892,776 Timeline: FY 2016

Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
27. 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**	**Operating Budget Impact:** **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.** **Funding Source:** **1. Sales Tax Development Corporation (4B) - $153,197** **Timeline: FY 2016**
28. 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**	**Operating Budget Impact:** **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.** **Funding Source:** **1. Sales Tax Development Corporation (4B) - $140,401** **Timeline: FY 2016**

Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
29. 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	Operating Budget Impact: 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. Funding Source: 1. Sales Tax Development Corporation (4B) - $1,021,315 Timeline: FY 2016
30. 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: $1,272,540	Operating Budget Impact: 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. Funding Source: 1. Sales Tax Development Corporation (4B) - $1,272,540 Timeline: FY 2016
31. 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: $1,750,000	Operating Budget Impact: This project is not expected to have a significant effect on the operating budget. Funding Source: 1. Sales Tax Development Corporation (4B) - $1,750,000 Timeline: FY 2016 thru FY 2017

Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
32. FY 2016 Seal Coat Maintenance Program	The project involves applying a seal coat to Mayfair Terrace Subdivision.	Project cost: $2,019,000	Operating Budget Impact: 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. Funding Source: 1. General Fund - $2,019,000 Timeline: FY 2016
33. FY 2016 CIP Street Projects	The projects consist of reconstructing the following residential streets: a. Oliver/Welder – portion of Wheeler, Deleon, and Oak Streets and adding curb and gutter; b. S.W. Ben Jordan Street from the end of the concrete section to Hand Road; c. Hanselman Road from Anthony Street to Hwy 59; d. North Street from Delmar to Anthony Street; e. Anthony Street from Lone Tree to Rio Grande Street and, f. North Heights Phase II –Trinity Street between Navarro and Laurent and portions of Depot, Cameron, East, Goldman, Jecker, Levi and Louis Streets	Construction cost: $3,738,890	Operating Budget Impact: This project is not expected to have a significant effect on the operating budget since it is replacing an old street/upgrade. Upon completion of the construction 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 years. Funding Source: 1. 2015 Certificates of Obligation Bonds - $2,500,000 2. Available Bond Proceeds - $1,238,890 Timeline: FY 2016 thru FY 2017

Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
34. North Heights Utilities Phase III	**The project consists of replacing or rehabilitating the water and sanitary sewer lines in Brazos Street between Navarro and Laurent and portions of Depot, Cameron, East, Goldman, Jecker, Levi and Louis Streets.**	**Construction cost: $1,200,000**	**Operating Budget Impact:** **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.** **Funding Source:** **1. Water/Wastewater Fund - $1,200,000** **Timeline: FY 2016 thru FY 2017**
35. COV/YMCA Pool Project	**The City owned and operated a municipal pool, which has been demolished. The City wishes to continue providing recreational swimming opportunities to residents of Victoria. As a result, the City and YMCA partnered to construct a new pool facility with a deck, slides, spray pad area, water features, ADA lift equipment, bathrooms, shaded structures, fences, furniture, office and concession space, pool dome and landscaping. The City will contribute up to $1,564,260 (three annual allocations of $521,420) towards the construction of the pool. In return, the YMCA, for each year during the useful life of the pool, will provide specific, scheduled sessions in which members of the general public may use the pool to the same extent and in the same manner as members of the YMCA.**	**Project cost: $521,420**	**Operating Budget Impact:** **This project will have a significant impact in reducing future operating budgets. The City had been spending approximately $55,000 in pool maintenance and $45,000 in personnel cost per year. The YMCA pool is expected to be completed by FY 2016.** **Funding Source:** **1. General Fund - $521,420** **Timeline: FY 2015 thru FY 2017**

Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
36. 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	**Operating Budget Impact:** 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. **Funding Source:** 1. Sales Tax Development Corporation (4B) - $983,111 **Timeline:** FY 2016 thru FY 2017
37. Red River Street	The project consists of the following: Phase II – Ben Jordan Street to Goldman Street rehab and overlay streets, replace utilities, minimal curb, and gutter replacement (not sidewalks).	Construction cost: $2,261,547	**Operating Budget Impact:** 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 years. **Funding Source:** 1. Sales Tax Development Corporation (4B) - $2,261,547 **Timeline:** FY 2016 thru FY 2017
38. Park & Recreation Administration and Maintenance Building Project	The project consists of building an approximately 7,500 sq. ft. building in order to "house" Park and Recreation Department administration and maintenance staff and equipment.	Construction cost: $1,500,000	**Operating Budget Impact:** This project is not expected to have a significant effect on the operating budget since it will be replacing an old and inefficient building. Staff is anticipating maintenance cost for the new building will be lower than it has experienced in past years. **Funding Source:** 1. General Fund - $1,500,000 **Timeline:** FY 2016 thru FY 2017

Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
39. Lone Tree Road (Burroughsville to end) and Sparkman Road (Lone Tree to US 59)	The project consists of the rehab and overlay of streets, replacing utilities, and minimal curb and gutter replacement.	Construction cost: $598,000	**Operating Budget Impact:** 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 years. **Funding Source:** 1. Sales Tax Development Corporation (4B) - $598,000 **Timeline:** FY 2016 thru FY 2017
40. Salem Crossing Over-sizing Reimbursement Agreement Project	The project consists of over-sizing of an 18" sanitary sewer main that is being installed by the Developer of the Salem Crossing Subdivision, Phase 1. The 18" sanitary sewer will extend from the Loop 463 frontage road through Phase 1 of the proposed subdivision in Salem Crossing Drive.	Construction cost: $255,700	**Operating Budget Impact:** This project is not expected to have a significant effect on the operating budget since it is a new "structure". 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 sewer line maintenance program. **Funding Source:** 1. Sales Tax Development Corporation (4B) - $255,700 **Timeline:** FY 201l thru FY 2017
41. Guy Grant Sanitary Sewer Replacement Project	The project consists of replacing a 23" concrete sanitary sewer main in Guy Grant between Navarro Street and Salem Road.	Construction cost: $505,088	**Operating Budget Impact:** This project is not expected to have a significant effect on the operating budget since it will be replacing an old sanitary sewer line. **Funding Source:** 1. Sales Tax Development Corporation (4B) - $505,088 **Timeline:** FY 2016 thru FY 2017

Prior Years Capital Improvement Programs – In Progress

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
42. Holt & Hartman Road Project	The project consists of rehabilitating Holt Road between Business 59 and US Hwy 59 and Hartman Road between Holt Road and US 59, in a two-lane asphalt, open ditch section.	Construction cost: $659,321	Operating Budget Impact: 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; estimated life cycle of 10 years. Funding Source: 1. Sales Tax Development Corporation (4B) - $659,321 Timeline: FY 2016 thru FY 2017
43. Bottom Street Project	The project consists of rehabilitating Bottom Street, South Street and SW Ben Jordan in a two-lane asphalt, open ditch section.	Construction cost: $646,113	Operating Budget Impact: 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; estimated life cycle of 10 years. Funding Source: 1. Sales Tax Development Corporation (4B) - $646,113 Timeline: FY 2016 thru FY 2017
Total Prior Years Capital Improvement Program Budget:		$71,325,721	

Fiscal Year 2017 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
44. FY 2017 Seal Coat Maintenance Program	The project involves applying a seal coat to the following subdivisions: Old Victoria South, Country Club Village, Benchmark and Putney Moore Subdivision.	Project cost: $2,067,000	Operating Budget Impact: 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. Funding Source: 1. General Fund - $1,800,000 2. Certificates of Obligation Bonds (available proceeds) - $267,000 Timeline: FY 2017 thru FY 2018
45. FY 2017 CIP Street Projects	The projects consist of reconstructing the following residential streets in North Heights (Phase III) Subdivision - Brazos Street between Navarro and Laurent and portions of Depot, Cameron, East, Goldman, Jecker, Levi and Louis Streets	Construction cost: $1,242,916	Operating Budget Impact: 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 years. Funding Source: 1. General Fund - $1,242,916 Timeline: FY 2017 thru FY 2018
46. North Heights Utilities Phase IV	The project consists of replacing or rehabilitating the water and sanitary sewer lines in Colorado Street between Navarro and Laurent and portions of Depot, Cameron, East, Goldman, Jecker, Levi and Louis Streets.	Construction cost: $1,200,000	Operating Budget Impact: 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. Funding Source: 1. Water/Wastewater Fund - $1,200,000 Timeline: FY 2017 thru FY 2018

Fiscal Year 2017 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
47. COV/YMCA Pool Project	**The City owned and operated a municipal pool, which has been demolished. The City wishes to continue providing recreational swimming opportunities to residents of Victoria. As a result, the City and YMCA partnered to construct a new pool facility with a deck, slides, spray pad area, water features, ADA lift equipment, bathrooms, shaded structures, fences, furniture, office and concession space, pool dome and landscaping. The City will contribute up to $1,564,260 *(three annual allocations of $521,420)* towards the construction of the pool. In return, the YMCA, for each year during the useful life of the pool, will provide specific, scheduled sessions in which members of the general public may use the pool to the same extent and in the same manner as members of the YMCA.**	**Project cost: $521,420**	**Operating Budget Impact:** **This project will have a significant impact in reducing future operating budgets. The City had been spending approximately $55,000 in pool maintenance and $45,000 in personnel cost per year. The YMCA pool is expected to be completed by FY 2016.** **Funding Source:** **1. General Fund - $521,420** **Timeline: FY 2017**
48. 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**	**Operating Budget Impact:** **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.** **Funding Source:** **1. Sales Tax Development Corporation (4B) - $7,481,812** **Timeline: FY 2017 thru FY 2018**

Fiscal Year 2017 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
49. Tanglewood Level-up Project	The project consists of installing approximately 600 tons of hot-mix level-up in areas of Tanglewood Subdivision to improve ride quality.	Project cost: $80,000	Operating Budget Impact: 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. Funding Source: 1. General Fund - $19,537 2. Fund 3035 / General Fund (available proceeds) – $60,463 Timeline: FY 2017
50. Twin 90" Repair Project	The project consists of removing 240 linear feet of 90" diameter corrugated metal pipe in the 300 block of Edinburgh that has floated and separated and installing 90" reinforced concrete pipe, including backfill and installation of concrete collars.	Construction cost: $166,370	Operating Budget Impact: This project is not expected to have a significant effect on the operating budget, nor future operations, since it is replacing old "drainage structure"; life cycle is estimated at 50 years. Funding Source: 1. General Fund - $166,370 Timeline: FY 2017
51. Woodway Rehab/Overlay Street Project	The project consists of rehabilitating and overlaying the streets in Woodway Subdivision with lime treated sub-grade, geo-grid, limestone base, seal coat and hot-mix overlay.	Construction cost: $3,670,000	Operating Budget Impact: 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 years. Funding Source: 1. 2017 Certificates of Obligation Bond - $3,670,000 Timeline: FY 2017 thru FY 2018
52. Bridle Ridge / Saddlebrook Rehab/Overlay Street Project	The project consists of rehabilitating and overlaying the streets in Bridle Ridge and Saddlebrook Subdivision and Edinburgh Street with lime treated sub-grade, geo-grid, limestone base, seal coat and hot-mix overlay.	Construction cost: $3,530,313	Operating Budget Impact: 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 years. Funding Source: 1. 2017 Certificates of Obligation Bond - $3,530,313 Timeline: FY 2017 thru FY 2018

Fiscal Year 2017 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
53. Traffic Signal Design Loop 463 at Mallette Drive Project	The project consists of designing a diamond pattern traffic signal to be installed at the intersection of the Loop 463 Frontage roads and Mallette Drive.	Project cost: $65,000	**Operating Budget Impact:** This project is not expected to have a significant effect on the operating budget. Upon completion, the project will be added to the City's regular traffic signal inventory/maintenance program. Note: TxDOT will provide the installation of the traffic signal and funding. **Funding Source:** 1. Sales Tax Development Corporation (4B) - $65,000 **Timeline:** FY 2017
54. 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	**Operating Budget Impact:** This project is not expected to have a significant effect on the operating budget, nor future operations, since it is replacing an old system. **Funding Source:** 1. Water/Wastewater Fund - $750,000 **Timeline:** FY 2017
55. 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: $2,182,400	**Operating Budget Impact:** This project is not expected to have a significant effect on the operating budget, nor future operations, since it is replacing old equipment. **Funding Source:** 1. Water/Wastewater Fund - $1,531,000 2. 2014 Utility Revenue Bond (available proceeds) - $651,400 **Timeline:** FY 2017
Total Fiscal Year 2017 Capital Improvement Program Budget:		$22,957,231	

Fiscal Year 2018 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
56. Northside Road Annexation Project Phase II	The project consists of replacing the existing 8" sanitary sewer line in Ball Airport Road from Glascow Street to Mallette with a 15" line.	Construction cost: $832,580	**Operating Budget Impact:** 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 line. 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. **Funding Source:** 1. Sales Tax Development Corporation (4B) - $832,580 **Timeline:** FY 2018 thru FY 2019
57. FY 2018 Seal Coat Maintenance Program	The project involves applying a seal coat to the following subdivisions: Country Club, Highland Estates and Tropical Acres.	Project cost: $2,052,000	**Operating Budget Impact:** 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. **Funding Source:** 1. General Fund - $2,052,000 **Timeline:** FY 2018
58. FY 2018 CIP Street Projects	The projects consist of reconstructing the following residential streets: a. Juan Linn from Spiegelhauer to US Hwy 59 b. Pleasant Green from Laurent Street to the city limits c. North Heights Phase IV - Colorado Street between Navarro and Laurent and portions of Depot, Cameron, East, Goldman, Jecker, Levi and Louis Streets	Construction cost: $1,991,617	**Operating Budget Impact:** 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 years. **Funding Source:** 1. General Fund - $1,991,617 **Timeline:** FY 2018 thru FY 2019

Fiscal Year 2018 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
59. 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**	**Operating Budget Impact:** **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.** **Funding Source:** **1. Water/Wastewater Fund - $1,200,000** **Timeline: FY 2018 thru FY 2019**
60. 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: $1,135,050**	**Operating Budget Impact:** **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 years.** **Funding Source:** **1. Sales Tax Development Corporation (4B) - $1,135,050** **Timeline: FY 2018 thru FY 2019**
61. ASR Phase II Project	**The project consists of installing one new Aquifer Storage and Recovery (ASR) well, and converting one existing City well into an Aquifer Storage and Recovery Well and drilling three monitoring wells.**	**Construction cost: $3,600,000**	**Operating Budget Impact:** **This project is expected to have a minor effect on the operating budget. The maintenance and operating budget would increase slightly for utility and testing expenses; however, the benefits of providing water to our citizens outweigh the cost.** **Funding Source:** **1. Sales Tax Development Corporation (4B) - $3,296,093** **2. Water/Wastewater Fund - $303,907** **Timeline: FY 2018 thru FY 2019**

Fiscal Year 2018 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
62. Red River Street	The project consists of the following: Phase III – Goldman Street to Main Street rehab and overlay streets, replace utilities, minimal curb and gutter replacement (not sidewalks).	Construction cost: $3,102,952	Operating Budget Impact: 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 years. Funding Source: 1. Sales Tax Development Corporation (4B) - $3,102,952 Timeline: FY 2018 thru FY 2019
63. Sidewalk Projects	The project consists of improving and/or adding new sidewalks throughout the City.	Construction cost: $42,000	Operating Budget Impact: This project is not expected to have a significant effect on the operating budget. Upon completion, the projects will be added to the City's regular sidewalk inventory/maintenance program. Funding Source: 1. General Fund - $42,000 Timeline: FY 2018
Total Fiscal Year 2018 Capital Improvement Program Budget:		$13,956,199	

Fiscal Year 2019 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
64. FY 2019 Seal Coat Maintenance Program	The project involves applying a seal coat to Northcrest Subdivision residential streets.	Project cost: $2,200,000	Operating Budget Impact: 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. Funding Source: 1. General Fund - $2,200,000 Timeline: FY 2019
65. FY 2019 CIP Street Projects	The projects consist of reconstructing the following residential streets: a. Northcrest-Highland Estate North; b. Northcrest-Highland Village; c. Original Townsite-Southwest; d. Downtown Overlay Phase III and e. North Heights Phase IV - Guadalupe Street between Navarro and Laurent and portions of Depot, Cameron, East, Goldman, Jecker, Levi and Louis Streets	Construction cost: $6,224,847	Operating Budget Impact: 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 years. Funding Source: 1. General Fund - $1,744,582 2. 2018 Certificates of Obligation Bonds - $4,000,000 3. Sales Tax Development Corporation (4B) - $480,265 Timeline: FY 2019 thru FY 2020
66. 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	Operating Budget Impact: 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. Funding Source: 1. Water/Wastewater Fund - $1,200,000 Timeline: FY 2019 thru FY 2020

Fiscal Year 2019 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
67. Northside Road Annexation Project Phase III	The project consists of constructing a 1.5 MGD lift station and installing a 16" water line and a 15" sanitary sewer line in Northside Road from US 77N to Capstone Estates Subdivision; and, 8" water and sewer line throughout Capstone Estates Subdivision. Project also includes reconstruction of Northside Road between US 77N and Capstone Estates.	Construction cost: $7,656,420	Operating Budget Impact: This project is expected to have an impact on future operating budgets; however, once the City annexes subdivisions along Northside Road, the new customer base, property values and new utility customers, will offset future maintenance cost associated to this project. Funding Source: 1. Sales Tax Development Corporation (4B) - $7,399,406 2. Water/Wastewater Fund - $257,014 Timeline: FY 2019 thru FY 2020
68. Crestwood Drive	The project consists of reconstructing Crestwood Drive between Main Street and Navarro Street in a two-lane asphalt section with curb and gutter, sidewalk and utilities.	Construction cost: $3,296,093	Operating Budget Impact: 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 years. Funding Source: 1. Sales Tax Development Corporation (4B) - $3,296,093 Timeline: FY 2018 thru FY 2019
69. Sidewalk Projects	The project consists of improving and or adding new sidewalks throughout the City.	Construction cost: $50,000	Operating Budget Impact: This project is not expected to have a significant effect on the operating budget. Upon completion, the projects will be added to the City's regular sidewalk inventory/maintenance program. Funding Source: 1. Sales Tax Development Corporation (4B) - $50,000 Timeline: FY 2019
Total Fiscal Year 2019 Capital Improvement Program Budget:		$20,627,360	

Fiscal Year 2020 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
70. FY 2020 Seal Coat Maintenance Program	**The project involves applying a two coat seal to the following subdivisions:** **a. Shenandoah;** **b. Sam Houston;** **c. Cherokee Hills/Hillcrest; and,** **d. Fleetwood**	**Project cost: $1,939,000**	**Operating Budget Impact:** **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.** **Funding Source:** **1. General Fund - $1,939,000** **Timeline: FY 2020**
71. FY 2020 CIP Street Projects	**The projects consist of reconstructing the following residential streets:** **a. Castle Hills West; and,** **b. North Heights Phase VI – San Antonio Street between Navarro and Laurent and portions of Depot, Cameron, East, Goldman, Jecker, Levi and Louis Streets**	**Construction cost: $5,882,265**	**Operating Budget Impact:** **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 years.** **Funding Source:** **1. General Fund - $882,265** **2. 2019 Certificates of Obligation Bonds - $5,000,000** **Timeline: FY 2020 thru FY 2021**
72. 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**	**Operating Budget Impact:** **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.** **Funding Source:** **1. Water/Wastewater Fund - $1,200,000** **Timeline: 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
73. Crestwood Drive	The project consists of reconstructing Crestwood Drive between Navarro Street and Laurent Street in a two-lane asphalt section with curb and gutter, sidewalk and utilities.	Construction cost: $3,103,372	**Operating Budget Impact:** 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 years. **Funding Source:** 1. Sales Tax Development Corporation (4B) - $3,103,372 **Timeline:** FY 2020 thru FY 2021
74. Sidewalk Projects	The project consists of improving and or adding new sidewalks throughout the City.	Construction cost: $100,000	**Operating Budget Impact:** This project is not expected to have a significant effect on the operating budget. Upon completion, the projects will be added to the City's regular sidewalk inventory/maintenance program. **Funding Source:** 1. General Fund - $50,000 2. Sales Tax Development Corporation (4B) - $50,000 **Timeline:** FY 2020
75. Mallette Intersection Improvement Project	The project consists of improving the intersection at Mallette and Loop 463 Feeder Road by adding turning lanes on Mallette and improving the intersection of Mallette and Briggs by adding southbound right turn lane on Mallette and improving the intersection of Mallette and Ball Airport by increasing the radii for improved turning movements.	Construction cost: $991,862	**Operating Budget Impact:** This project is not expected to have a significant effect on the operating budget since it is a 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 years. **Funding Source:** 1. Sales Tax Development Corporation (4B) - $991,862 **Timeline:** FY 2020
76. Crestwood Drive	The project consists of reconstructing Crestwood Drive between Laurent Street and Ben Jordan Street in a two-lane asphalt section with curb and gutter, sidewalk and utilities.	Construction cost: $4,224,221	**Operating Budget Impact:** 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 years. **Funding Source:** 1. Sales Tax Development Corporation (4B) - $4,224,221 **Timeline:** 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
77. North Street Project	The project consists of reconstructing North Street from railroad/crossing to Navarro in a four lane hot mix section including sidewalks and new curb and gutter.	Construction cost: $1,108,000	**Operating Budget Impact:** 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 years. **Funding Source:** 1. Sales Tax Development Corporation (4B) - $1,108,000 **Timeline:** FY 2020 thru FY 2021
Total Fiscal Year 2020 Capital Improvement Program Budget:		$18,548,720	

Fiscal Year 2021 Capital Improvement Programs

Project Name	Project Description	Project Cost	Operating Budget Impact, Project Funding Source, and Project Timeline
78. FY 2021 Residential Street Projects	**The projects consist of reconstructing the following residential streets:** **a. Mesa Verde Subdivision (Tonto Circle) and** **b. Dairy Road (Salem Street to Whispering Creek Subdivision) Streets**	**Construction cost: $3,231,000**	**Operating Budget Impact:** **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 years.** **Funding Source:** **1. General Fund - $231,000** **2. 2020 Certificate of Obligation Bond - $3,000,000** **Timeline: FY 2021 thru FY 2022**
79. FY 2021 Seal Coat Maintenance Program	**The project involves applying a seal coat to Cimmaron, Gulf Coast Industrial Park, Meadows, Red River Heights, Deer Chase, Waterstone, Oak Haven, Regency, Riata, Parkstone and Silverado Streets.**	**Project cost: $2,769,000**	**Operating Budget Impact:** **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.** **Funding Source:** **1. General Fund - $2,769,000** **Timeline: FY 2021**
80. Water Tower #6 Rehabilitation Project	**The project consists of designing, constructing, inspecting, cleaning, metal restoration and painting Water Tower #6.**	**Construction cost: $1,000,000**	**Operating Budget Impact:** **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.** **Funding Source:** **1. Water/Wastewater - $1,000,000** **Timeline: FY 2021**
81. Bon Aire Street Utilities Replacement Project	**The project consists of replacing existing water lines and sanitary sewer lines throughout the subdivision in advance of upcoming street improvements.**	**Construction cost: $6,000,000**	**Operating Budget Impact:** **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 with the exception of the regular water and sewer line maintenance program.** **Funding Source:** **1. 2020 Utility Revenue Bond - $6,000,000** **Timeline: 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
82. Tanglewood Street Utility Improvement Project	**The project consists of replacing existing water lines and sanitary sewer lines throughout the subdivision in advance of upcoming street improvements.**	**Construction cost: $8,500,000**	**Operating Budget Impact:** **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 with the exception of the regular water and sewer line maintenance program.** **Funding Source:** **1. 2020 Utility Revenue Bond - $8,500,000** **Timeline: FY 2021 thru FY 2022**
83. North Street (Navarro to Ben Jordan) Project	**The project consists of reconstructing North Street from Navarro to Ben Jordan in a four lane hot mix section including replacement of water and sanitary sewer lines, sidewalks and new curb and gutter.**	**Construction cost: $8,702,000**	**Operating Budget Impact:** **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 years.** **Funding Source:** **1. Sales Tax Development Corporation (4B) - $8,702,000** **Timeline: FY 2021 thru FY 2022**
84. Railroad Quiet Zones Project	**The project consists of installing four quadrant gates or wayside horns at selected railroad crossing for the implementation of a Quiet Zone.**	**Construction cost: $1,029,503**	**Operating Budget Impact:** **This project is not expected to have a significant effect on the operating budget.** **Funding Source:** **1. Sales Tax Development Corporation (4B) - $1,029,503** **Timeline: 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
85. Sidewalk Projects	The project consists of improving and or adding new sidewalks throughout the City.	Construction cost: $50,000	**Operating Budget Impact:** This project is not expected to have a significant effect on the operating budget. Upon completion, the projects will be added to the City's regular sidewalk inventory/maintenance program. **Funding Source:** 1. Sales Tax Development Corporation (4B) - $50,000 **Timeline:** FY 2020
Total Fiscal Year 2021 Capital Improvement Program Budget:		$31,281,503	
Total Capital Improvement Budget:		$178,696,734	
Prior Years Capital Improvement Programs – In Progress:		$71,325,721	
Total Fiscal Year 2017 Capital Improvement Programs:		$22,957,231	
Total Fiscal Year 2018 Capital Improvement Programs:		$13,956,199	
Total Fiscal Year 2019 Capital Improvement Programs:		$20,627,360	
Total Fiscal Year 2020 Capital Improvement Programs:		$18,548,720	
Total Fiscal Year 2021 Capital Improvement Programs:		$31,281,503	

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CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

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

CITY OF VICTORIA, TEXAS
WATER/WASTEWATER FUND
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Staff has assembled the proposed budget for Fiscal Year 2017 that is financially sound and adequately addresses a wide range of priorities. The proposed budget addresses the following priorities: addressing various environmental issues; ensuring an adequate water supply for Victoria in order to sustain Victoria's economic growth; replacing routine capital/infrastructure assets; complying with Utility Revenue Bond covenant requirements; continuing to implement the Downtown Utility Replacement Program and Capital Improvement Program; improving the City's wastewater-treatment plant operations; and, ensuring an adequate level of working capital reserve.

The attached budget highlights and assumptions are presented in two sections. The first section is an executive summary of the Water/Wastewater Fund overall. The second section includes major budgetary assumptions made on revenues and expenses.

Section I – Water/Wastewater Fund Executive Summary:

Fiscal Year 2016 - Recap:

- ***Fiscal Year 2016 Undesignated Ending Working Capital Balance*** – the operating fund is projected to be $11,074,893 compared to the original Fiscal Year 2016 working capital of $9,123,827, which is an increase in working capital of $1,951,066. This difference consists of the following items:

1.	FY '15 ending working capital balance came in 14.8% higher than projected:	$1,435,139
2.	FY '16 projected revenues are expected to come in 0.9% over budget:	228,500
3.	FY '16 projected expenses are expected to come in 1.1% under budget:	287,427
	Net Increase in Working Capital Balance:	$1,951,066

- ***Fiscal Year 2016 Budget Amendment*** – Fiscal Year 2016 Budget was amended for the following reasons:

1.	FY 2015 Carryover Encumbrances:	$1,402,260
	Total Budget Amendment:	$1,402,260

Fiscal Year 2017 Assumptions:

- ***Fiscal Year 2017 Projected Ending Working Capital Balance*** - is projected to be $8,254,980, which is $2,819,913 lower than the projected Fiscal Year 2016 ending working capital balance. The net decrease in working capital is mainly due to Fiscal Year 2017 one-time expenses, i.e. $750K SCADA Software Upgrade and $2.1M Dewatering Project.

- ***Minimum Working Capital Balance Policy*** – the minimum working capital balance reserve for the Water/Wastewater Fund is approximately three months of Fiscal Year 2017 debt service and approximately three months of Fiscal Year 2017 operating expenses.

  Total operating expense for Fiscal Year 2017 is $19,417,358 *(excluding debt service & including one-time expenses)* and the debt service for Fiscal Year 2017 is $9,352,555; in light of this, the minimum working capital balance reserve for the Water/Wastewater Operating Fund is $4,854,339 *(3 month reserve)* and minimum working capital balance reserve for debt service is $2,338,139 *(3 month reserve)*. Total minimum working capital reserve for Fiscal Year 2017 is $7,192,478. The excess working capital balance of $1,062,502, net difference between Fiscal Year 2017 projected ending working capital balance and total minimum working capital reserve, will be used on capital improvement programs/economic programs, other non-recurring programs, or as Council determines.

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Section I – Water/Wastewater Fund Executive Summary – continued:

- ***Water and Sanitary Sewer Rates*** – Administration is proposing no increase in water and sanitary sewer rates for Fiscal Year 2017. The Fiscal Year 2016 Budget included no increase in the water and sanitary sewer rates.

- ***One-time Expenses & Revenues*** – included in the proposed Fiscal Year 2017 budget is $3,238,943 of "one-time" expenses and $0 of "one-time" revenue. The definition of "one-time" expense & revenue is an expense or revenue not expected to recur within five or more years. The following "one-time" expenses have been included in this proposed budget:

➢ Water Department – Professional Services (Water Master Plan)	$ 85,000
➢ Water Department – Air Compressor (VES Internal Charges)	23,000
➢ Water Department – Building Improvement Project	875
➢ Water Department – Generator	37,500
➢ Water Department – Backhoe Equipment	10,000
➢ Water Plant Department – Street Road Base Project	22,000
➢ Water Plant Department – Trailer (VES Internal Charges)	5,000
➢ Water Plant Department – 12 Ton A/C Unit	10,593
➢ Water Plant Department – Various Office Equipment Apparatus	24,200
➢ Water Plant Department – Water Tower Inspection Project (Professional Services)	2,000
➢ Water Plant Department – Water Well Electrical Disconnect Project	12,100
➢ Water Plant Department – Suction Hose Replacement Project	9,300
➢ Water Plant Department – Water Well #12 Overhaul Project	100,000
➢ Water and Wastewater Department – Utility Main Projects: North Heights Phase II Utility Project and water services installation contract services *(above the normal $1 million budgeted amount)*	400,000
➢ Wastewater Department – Electrical Disconnect Project	6,000
➢ Wastewater Department – Professional Services (Wastewater Master Plan)	25,000
➢ Wastewater Department – Building Improvement Project	875
➢ Wastewater Department – Generator	37,500
➢ Wastewater Department – Various Machinery & Equipment	33,800
➢ Pre-Treatment Department – Professional Services (TCEQ Local Limit Project)	75,000
➢ Wastewater Treatment Plant Department – Various Office Equipment Apparatus	15,500
➢ Wastewater Treatment Plant Department – SCADA Software Upgrade Project	750,000
➢ Wastewater Treatment Plant Department – Various Machinery & Equipment	22,700
➢ Wastewater Treatment Plant Department – Dewatering Equipment Project	1,531,000
Total "one-time" expenses:	**$3,238,943**

In considering the above information *("one-time" expense and revenue)*, the Water/Wastewater Operating Fund Budget would be reflected as follows:

	Proposed Fiscal Year 2017 Budget	***Adjusted for Non-recurring items***	***Proposed Fiscal Year 2017 Balanced Budget***
Expenses:	$28,769,913	$3,238,943	$25,530,970
Revenues:	$25,950,000	$ -	$25,950,000
Difference (Recurring Revenues > Recurring Expenses) :			**$ 419,030 (1)**

(1) – The excess recurring revenue will offset any unforeseen negative weather conditions.

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Section II – Water/Wastewater Fund Revenue:

Fiscal Year 2017 Proposed Water/Wastewater Fund Revenue Budget - the total net increase in revenue for Fiscal Year 2017 Proposed Budget compared to Fiscal Year 2016 Original Budget is $194,000.

Water/Wastewater Fund Revenues:	**FY 2017**		**FY 2016**		**Increase/(Decrease)**
Water Sales	$12,975,000	50.00%	$12,920,000	50.16%	$ 55,000
Water Applications	165,000	0.65%	185,000	0.72%	(20,000)
Water Turn On Charges	60,000	0.23%	50,000	0.19%	10,000
Sewer Sales	11,970,000	46.13%	11,910,000	46.24%	60,000
Sewer Applications	50,000	0.19%	50,000	0.19%	-
Sewer Unbilled Industrial Surcharges	605,000	2.31%	500,000	1.94%	105,000
Sludge Hauler Fees	61,000	0.24%	74,000	0.29%	(13,000)
Interest Income	17,000	0.07%	15,000	0.06%	2,000
Miscellaneous Revenue	10,000	0.04%	45,000	0.18%	(35,000)
Returned Check Fees	5,000	0.02%	5,000	0.02%	-
Convenience Fee Charges	-	0.00%	-	0.00%	-
Salvage and Material Sales	32,000	0.12%	2,000	0.01%	30,000
Total:	**$25,950,000**		**$25,756,000**		**$194,000**

The tables below list the Water/Wastewater Fund revenue sources, revenue increase and (decrease), and revenue highlights/assumptions, compared to Fiscal Year 2016 Budget:

Major Revenue Source	***Revenue Increase/(Decrease) From Original FY '16 Budget***	***Major Highlights/Assumptions Of Revenue***
1. Water Sales	$ 55,000	The net increase is mainly weather related, i.e. weather trend.
2. Water Applications	($ 20,000)	Decrease is due to current revenue collection trends.
3. Water Turn On Charges	$ 10,000	Increase is due to current revenue collection trends.
4. Sewer Sales	$ 60,000	The increase is mainly due to an increase in consumption, i.e. winter average calculation.
5. Industrial Surcharges	$105,000	Increase is due to prior and current revenue collection trends; and, increase in fees.
6. Sludge Hauler Fees	($ 13,000)	Decrease is due to prior and current revenue collection trends.
7. Interest Income	$ 2,000	Increase is based on current revenue collection trends.
8. Miscellaneous Revenue	($ 35,000)	Decrease is due to budgeting proceeds from the backhoe buy-back program (per contract) to the correct budget revenue account, i.e. Salvage and Materials Sales account.
9. Salvage and Material Sales	$ 30,000	Increased is due to the backhoe buy-back program (per contract).
Total Increase in Revenue:	**$194,000**	

Section II – Water/Wastewater Fund Revenue – continued:

- ***Fiscal Year 2017 Water and Sewer Rates*** - The Fiscal Year 2017 Proposed Budget assumes no increase in water and sewer rates. Note: the Fiscal Year 2016 Budget included no increase in the water and sanitary sewer rates.

- ***Fiscal Year 2017 Water and Sewer Rates*** - Fiscal Year 2017 and 2016 water and sewer rates are as follows:

Meter Size	*Fiscal Year 2017 Water "Base Rates"*	*Fiscal Year 2016 Water "Base Rates"*
¾"	$ 18.21	$ 18.21
1"	$ 45.55	$ 45.55
1 ½"	$ 91.07	$ 91.07
2"	$ 145.72	$ 145.72
3"	$ 291.44	$ 291.44
4"	$ 455.37	$ 455.37
6"	$ 910.73	$ 910.73
8"	$2,913.33	$2,913.33
10"	$4,553.64	$4,553.64

Gallons Per Month	*Fiscal Year 2017 Water Variable Rates*	*Fiscal Year 2016 Water Variable Rates*
3,000 – 7,000	$1.92	$1.92
8,000 – 18,000	$2.08	$2.08
19,000 – 50,000	$2.40	$2.40
51,000 – 75,000	$2.65	$2.65
76,000 – 100,000	$2.80	$2.80
> 100,000	$2.95	$2.95

Meter Size	*Fiscal Year 2017 Sewer "Base Rates"*	*Fiscal Year 2016 Sewer "Base Rates"*
¾"	$ 22.68	$ 22.68
1"	$ 56.71	$ 56.71
1 ½"	$ 113.44	$ 113.44
2"	$ 181.48	$ 181.48
3"	$ 362.97	$ 362.97
4"	$ 567.13	$ 567.13
6"	$1,134.25	$1,134.25
8"	$3,629.61	$3,629.61
10"	$5,670.27	$5,670.27

Gallons Per Month	*Fiscal Year 2017 Sewer Variable Rates*	*Fiscal Year 2016 Sewer Variable Rates*
3,000 – 7,000	$2.47	$2.47
8,000 – 18,000	$2.52	$2.52
19,000 – 50,000	$2.57	$2.57
51,000 – 75,000	$2.62	$2.62
76,000 – 100,000	$2.77	$2.77
> 100,000	$2.92	$2.92

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Section II – Water/Wastewater Fund Expenses:

Fiscal Year 2017 Proposed Water/Wastewater Fund Expense Budget - the total net increase in budgeted expenses *(including debt service and capital improvement projects)* for Fiscal Year 2017 Proposed Budget, compared to Fiscal Year 2016 Original Budget, is $1,105,178. The net increase is mainly the net result of Water/Wastewater Operating Fund onetime expenses for the SCADA Software Project and Wastewater Treatment Plant Dewatering Project and a decrease in Fiscal Year 2017 Capital Improvement Projects.

Water/ Wastewater Fund	*FY 2017 Budget*	*%*	*FY 2016 Budget*	*%*	*Increase / (Decrease)*
Utility Billing Office (UBO) Dept.	$ 872,408	2.82%	$ 883,965	2.96%	($ 11,557)
Water Department	3,830,311	12.37%	3,830,451	12.83%	(140)
Water Treatment Plant Department	3,527,264	11.39%	3,716,001	12.45%	(188,737)
Wastewater Department	2,900,157	9.37%	2,786,450	9.33%	113,707
Wastewater Treatment Department	5,081,744	16.41%	2,522,265	8.45%	2,559,479
Pre-Treatment Department	327,932	1.05%	283,671	0.95%	44,261
Environmental Department	111,096	0.36%	105,000	0.35%	6,096
Non-Departmental	2,766,446	8.94%	2,738,571	9.17%	27,875
Debt Service Payments	9,352,555	30.21%	9,459,322	31.68%	(106,767)
Capital Improvement Projects	2,191,670	7.08%	3,530,709	11.83%	(1,339,039)
Total:	**$30,961,583**		**$29,856,405**		**$ 1,105,178**

Water/ Wastewater Fund Expense:	*FY 2017 Budget*	*%*	*FY 2016 Budget*	*%*	*Increase / (Decrease)*
Personnel Services	$ 5,894,030	19.04%	$ 5,725,725	19.18%	$ 168,305
Materials & Supplies	1,445,330	4.67%	1,458,613	4.88%	(13,283)
Building & Equipment Maintenance	1,349,801	4.36%	1,412,467	4.73%	(62,666)
Professional Services	708,285	2.29%	525,235	1.76%	183,050
Education & Development	99,782	0.32%	99,532	0.33%	250
Electricity & Heating	1,707,900	5.52%	1,530,900	5.13%	177,000
Internal Service Charges	806,719	2.60%	1,068,175	3.58%	(261,456)
Sludge Disposal Fee	159,150	0.51%	159,150	0.53%	-
Insurance	72,181	0.23%	62,106	0.21%	10,075
Merchant & Other Fees	37,500	0.12%	47,000	0.16%	(9,500)
Transfer to General Fund	2,594,900	8.38%	2,575,600	8.63%	19,300
Transfer to Construction Fund	1,531,000	4.95%	-	0.00%	1,531,000
Transfer to Health Fund	30,000	0.10%	30,000	0.10%	-
Other M & O Expenses	100,787	0.32%	100,523	0.33%	264
Debt Service & Agent Fees	9,352,555	30.21%	9,459,322	31.68%	(106,767)
Routine Capital Outlays	2,879,993	9.30%	2,071,348	6.94%	808,645
Capital Improvement Projects	2,191,670	7.08%	3,530,709	11.83%	(1,339,039)
Total:	**$30,961,583**		**$29,856,405**		**$ 1,105,178 (1)**

(1) The net increase in expenses is mainly due to an increase in one-time expenses of $2,248,003, decrease in Capital Improvement Program *(onetime expense)* of $1,339,039, and increase in recurring expenses of $196,214.

	FY 2017	***FY 2016***	***Difference***
Total Water/Wastewater Fund Expenses:	$30,961,583	$29,856,405	$1,105,178
Total Water/Wastewater Fund CIP Expenses:	(2,191,670)	(3,530,709)	1,339,039
Total Water/Wastewater Fund One-time Expenses:	(3,238,943)	(990,940)	(2,248,003)
Total Water/Wastewater Fund Recurring Expenditures:	**$25,530,970**	**$25,334,756**	**$ 196,214**

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Section II – Water/Wastewater Fund Expenses – the Water/Wastewater Fund expenses for the Fiscal Year 2017 Proposed Budget are $1,105,178 higher than the Fiscal Year 2016 Original Budget. The table below lists the Water/Wastewater Fund departments' increase and decrease by current-recurring services, one-time expenses, and capital improvement projects.

Water/Wastewater Fund Expenses	*FY 2017*	*%*	*FY 2016*	*%*	*Increase/(Decrease)*
Current Recurring Services					
UBO Department	$ 872,408	3.42%	$ 876,465	3.46%	($ 4,057)
Water Department	3,473,936	13.61%	3,489,081	13.77%	(15,145)
Water Plant Department	3,342,071	13.09%	3,530,541	13.94%	(188,470) (1)
Wastewater Department	2,596,982	10.17%	2,432,950	9.60%	164,032 (2)
Wastewater Treatment Plant Dept.	2,762,544	10.82%	2,451,655	9.68%	310,889 (3)
Pre-Treatment Department	252,932	0.99%	251,171	0.99%	1,761
Environmental Department	111,096	0.43%	105,000	0.41%	6,096
Non-Department Department	2,766,446	10.84%	2,738,571	10.81%	27,875
Debt Service Budget	9,352,555	36.63%	9,459,322	37.34%	(106,767) (4)
Current Recurring Services	**$25,530,970**	**82.46%**	**$25,334,756**	**84.86%**	**$ 196,214**
One-time Expenditures					
UBO Department	$ -	0.00%	$ 7,500	0.76%	($ 7,500)
Water Department	356,375	11.00%	341,370	34.45%	15,005
Water Plant Department	185,193	5.72%	185,460	18.72%	(267)
Wastewater Department	303,175	9.36%	353,500	35.67%	(50,325)
Wastewater Treatment Plant Dept.	2,319,200	71.60%	70,610	7.12%	2,248,590 (5)
Pre-Treatment Department	75,000	2.32%	32,500	3.28%	42,500
One-Time Expenses	**$ 3,238,943**	**10.46%**	**$ 990,940**	**3.31%**	**$2,248,003**
Capital Improvement Projects	**$ 2,191,670**	**7.08%**	**$ 3,530,709**	**11.83%**	**($1,339,039)**
Total Water/Wastewater Fund Expenses	**$30,961,583**	**100.00%**	**$29,856,405**	**100.00%**	**$1,105,178**

(1) Decrease is mainly due to a reduction in electricity cost, less vehicles being purchased, and reduction in maintenance cost.

(2) Increase is mainly due to an increase in maintenance cost, electricity cost, and purchase of a dump truck.

(3) Increase is mainly due to an increase in electricity cost, due to the new Wastewater Treatment Plant coming on line in FY 2017.

(4) Decrease is mainly due to Utility Revenue Bond being refinanced in FY 2016.

(5) Increase mainly due to $750K SCADA Software Project and $1.53M Wastewater Treatment Plant Dewatering Project (transferred to Construction Fund).

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Section II – Water/Wastewater Fund Expenses:

- ***Health and Dental Insurance Premiums*** – Management is not proposing any premium increase for the health or dental plan, however management is proposing plan design changes for the Medical Health plan, to include increases to co-pays, annual deductibles and coinsurance levels. There are no plan design changes to the Dental plan.

  The City's Health Plan for Fiscal Year 2017 provides two medical plans for employees/retiree (under 65) to choose from, with different medical cost allocations between employee/retiree (under 65) and City. One medical plan is more traditional with co-pays and the other offers a high deductible with a health savings account *(health savings account is a tax-advantage medical savings account)*.

  Depending on the health plan design selected for the employee/retiree *(under 65)* only plans, health insurance premium cost to the participant will vary from $97.97/month to $398.00/month.

  For Fiscal Year 2016, health and dental premiums were increased ranging from $0.00/month to $25.15/month.

- ***Fiscal Year 2017 Pay Program*** – Personnel-related expenditures are our largest category of expenses and, as such, can have the most significant impact when aligning our expenditures with our available revenues. Unfortunately, due to the "sluggish" economy, management is not proposing any pay program for Fiscal Year 2017. Fiscal Year 2016 pay program consisted of a 3% across-the-board (ATB) pay program for all employees who are not classified in the Police and Fire Step Pay Program. Additionally, pay ranges for certified police and fire personnel were adjusted to compensate for market movement – employees who fell below the new minimum salary for their appropriate pay range received an adjustment to the minimum.

- ***Fiscal Year 2017 Personnel Staffing & Payroll Cost Effect*** - the Fiscal Year 2017 Water/Wastewater Fund Budget reflects a net increase of $168,305, compared to Fiscal Year 2016 Water/Wastewater Fund Budget. The number of staffed positions is 95, same as last year. The net increase in payroll cost is as a result of the following items:

1. Increase in Workers' Compensation Premiums	$ 49,106
2. Increase in Premium Pay	24,862
3. Increase in Retiree Insurance Premium, due to employee retiring	7,860
4. Increase in Health and Dental due to more employees using COV insurance	13,015
5. Reorganization of Engineering Technician to Engineer-In-Training	15,901
6. Reduction in TMRS rate	(8,402)
7. Other net budgetary personnel cost adjustments from various departments	65,963
Total Water/Wastewater Fund Payroll Cost Increase:	**$168,305**

- ***Fiscal Year 2017 Internal Service Charges*** **-** the Proposed Fiscal Year 2017 Budget includes various increases/ *(decreases)* from different Internal Service Funds' charges. Internal Service Funds are used to account for the financial goods and services provided to the Water/Wastewater Fund. These increases/*(decreases)* in internal service charges *(excluding Health Plan Fund & Workers' Compensation, i.e. payroll related items)* are as follows:

Internal Service Fund Charges	*2017 Fiscal Year*	*2016 Fiscal Year*	*Cost Increase/(Decrease)*
a. Purchasing Fund	$ 95,030	$ 95,030	$ -
b. Vehicle Equipment Services Fund – Services	279,312	279,312	-
c. Vehicle Equipment Services Fund - Vehicles	185,520	440,620	(255,100) (a)
d. Communications Fund	47,681	54,037	(6,356)
e. Print Shop Fund	24,469	24,469	-
f. Information Technology Fund	128,203	128,203	-
g. Safety Management Fund	46,504	46,504	-
Total:	**$806,719**	**$1,068,175**	**($261,456)**

(a) Variance is due to one-time expenses.

Section II – Water/Wastewater Fund Expenses:

- ***Fiscal Year 2017 700 Main Center Rent*** - the Proposed Fiscal Year 2017 Budget includes no increase in 700 Main Center rent for various departments. The 700 Main Center rental charges are used to fund operational and capital cost of the 700 Main Center Fund. The 700 Main Center rental charges, for Water/Wastewater Fund, are as follows:

Water/Wastewater Fund Dept.	*2017 Fiscal Year*	*2016 Fiscal Year*	*Net Effect*
a. UBO Department	$13,663	$13,663	$ -
b. Water Department	22,834	22,834	-
Total:	**$36,497**	**$36,497**	**$ -**

- ***Fiscal Year 2017 General Fund Transfer*** – the City has a policy of transferring approximately 10% of Water/Wastewater Fund operating revenues to the General Fund for internal administration support and in lieu of a franchise/ad valorem tax *(as private sector does)*. The Fiscal Year 2017 transfer to the General Fund was increased from $2,575,600 to $2,594,900, a net increase of $19,300.

- ***Fiscal Year 2017 Health Plan Fund Transfer*** – the Fiscal Year 2017 Water/Wastewater Fund Budget includes $30,000 transfer to the Health Plan Fund in order to address the City's post-employment health care benefit liability by funding an OPEB Trust.

- ***Fiscal Year 2017 Fuel Expense*** - the Water/Wastewater Fund Proposed Fiscal Year 2017 Budget includes fuel expenses for various departments of $109,643, compared to Fiscal Year 2016 Budget of $131,676. The net effect is a decrease of $22,033, due to the global gas market environment. The proposed fuel expense budgeted for various departments is as follows:

Water/Wastewater Fund Dept.	*Fiscal Year 2017 Budgeted Fuel*	*Fiscal Year 2016 Budgeted Fuel*	*Increase/(Decrease)*
a. Utility Billing Office Department	$ 8,647	$10,385	($ 1,738)
b. Water Department	42,733	51,320	(8,587)
c. Water Plant Department	12,971	15,578	(2,607)
d. Pre-Treatment Department	361	433	(72)
e. Wastewater Department	28,357	34,055	(5,698)
f. Wastewater Treatment Plant Dept.	16,574	19,905	(3,331)
Total:	**$109,643**	**$131,676**	**($22,033)**

- ***Fiscal Year 2017 Light & Power / Heating Expense*** - the Water/Wastewater Fund Proposed Fiscal Year 2017 Budget includes light & power expense for various departments of $1,707,900, compared to Fiscal Year 2016 Budget of $1,530,900. The net effect is an increase of $177,000, mainly due to the new wastewater treatment plant. The proposed light & power expense for various departments is as follows:

Water/Wastewater Fund Dept.	*Fiscal Year 2017 Budget*	*Fiscal Year 2016 Budget*	*Increase/(Decrease)*
a. Water Department	$ 1,700	$ 1,700	$ -
b. Water Plant Department	910,000	1,030,000	(120,000)
c. Wastewater Department	95,000	78,000	17,000
d. Wastewater Treatment Plant Dept.	701,200	421,200	280,000
Total:	**$1,707,900**	**$1,530,900**	**$177,000**

Section II – Water/Wastewater Fund Expenses – continued:

- ***Fiscal Year 2017 Insurance Premium Expense*** – the Water/Wastewater Fund Proposed Fiscal Year 2017 Budget includes insurance premiums of $72,181, compared to Fiscal Year 2016 Budget of $62,106. The net effect is an increase of $10,075. The proposed insurance premiums budgeted for Fiscal Year 2017 are as follows:

Water/Wastewater Insurance	*Fiscal Year 2017 Budget*	*Fiscal Year 2016 Budget*	*Increase / (Decrease)*
a. General Liability Insurance	$ 7,701	$ 6,779	$ 922
b. Public Official Insurance	13,310	11,440	1,870
c. Comprehensive Property Insurance	47,969	40,744	7,225
d. Crime Coverage Insurance	1,504	1,504	-
e. Contractor Equipment Insurance	1,697	1,639	58
Total:	**$72,181**	**$62,106**	**$10,075**

- ***Fiscal Year 2017 Education Development & Subscriptions/Memberships Expense*** – the Water/Wastewater Fund Proposed Fiscal Year 2017 Budget includes education development & subscriptions/memberships expense for various departments of $99,782, compared to Fiscal Year 2016 Budget of $99,532. The net effect is an increase of $250. The proposed education development & subscriptions/memberships budgets for various departments are as follows:

Water/Wastewater Department	*Fiscal Year 2017 Ed Dev & Subs/Mem Budgeted*	*Fiscal Year 2016 Ed Dev & Subs/Mem Budgeted*	*Increase/ (Decrease)*
a. Utility Billing Office Department	$ 3,085	$ 2,585	$ 500
b. Water Department	25,865	24,815	1,050
c. Water Plant Department	14,130	14,130	-
d. Environmental Department	16,200	22,500	(6,300)
e. Pretreatment Department	5,770	5,770	-
f. Wastewater Department	17,380	17,380	-
g. Wastewater Treatment Plant Dept.	17,352	12,352	5,000
Total:	**$99,782**	**$99,532**	**$ 250**

- ***Fiscal Year 2017 Chemical Expense*** – the Water/Wastewater Fund Proposed Fiscal Year 2017 Budget includes chemicals expense for various departments of $944,950, compared to Fiscal Year 2016 Budget of $944,950. The net effect is zero. The proposed chemical budgets for various departments are as follows:

Water/Wastewater Department	*Fiscal Year 2017 Chemical Budget*	*Fiscal Year 2016 Chemical Budget*	*Increase/ (Decrease)*
a. Water Plant Department	$ 750,000	$ 750,000	$-
b. Wastewater Department	24,950	24,950	-
c. Wastewater Treatment Plant Dept.	170,000	170,000	-
Total:	**$944,950**	**$944,950**	**$-**

Section II – Water/Wastewater Fund Expenses – continued:

- ***Fiscal Year 2017 Capital Outlay Budget*** - the Water/Wastewater Fund Proposed Fiscal Year 2017 Capital Budget totals $3,065,513. The budget is made up of $2,879,993 in capital expenses such as light and heavy equipment, office equipment, computer equipment, computer software, and building improvements; and, $185,520 in vehicle replacements *(classified as an internal service charge, i.e. assets are capitalized in the Vehicle & Equipment Services Fund)*. The Water/Wastewater Fund Proposed Fiscal Year 2017 capital expenses and vehicle replacement budget increased by a combined net of $553,545, capital expenses increased by $808,645 and vehicle replacements decreased by $255,100, compared to last year's budget.

  Due to the City's favorable financial position, we are able to fund these capital expenses and vehicle replacements without issuing debt. The proposed capital expenses and vehicle replacements for Fiscal Year 2017 are as follows:

Department	***Description of Capital Expenses & Vehicle Replacements***	***Amount***
1. Utility Billing Office	Replacing 1 laptop computer	$ 1,544
	Sub-total:	**$ 1,544**
2. Water	Replacing 1 desktop computer	$ 1,100
	Replacing 1 iPad	700
	Adding 1 desktop computer	1,625
	Adding 1 275kw Generator	37,500
	Replacing two 14" gas chop saws	2,850
	Replacing two 3" trash pumps	3,500
	Replacing 2 shoring jacks	4,350
	Replacing 2 shoring jack pumps	2,100
	Replacing RD7100 Locator Kit	3,800
	Adding backhoe attachment	10,000
	Adding Maglocks for exterior doors	875
	Water Utility Line Emergency Pipe Replacement	200,000
	North Heights Ph. IV Utility Replacement Project	600,000
	Total Capital Expense:	$ 868,400
	Replacing F550 pickup w/utility bed – Vehicle	60,000
	Replacing air compressor	23,000
	Sub-total:	**$ 951,400**
3. Water Plant (SWTP)	Replacing 1 12-ton RTU raw pump at Station 1	$ 10,593
	Replacing 1 desktop computer	1,100
	Replacing 1 iPad	700
	Replacing 1 below grade sampling station	4,575
	Replacing electronic control drive for 8" butterfly valve	9,471
	Water Well Disconnect Project	12,100
	Replacing liftable-platform for forklift	1,100
	Replacing basin lighting w/LED lighting	9,000
	Replacing 12" diesel pump suction hose	9,300
	Replacing inline turbidimeters controllers	12,000
	Replacing 1 Bench top Spectrophotometer	9,000
	Replacing 1 TitraLab AT1000 Potentiometric Titrator	3,200
	Water Well #12 Overhaul Project	100,000
	Total Capital Expense:	$ 182,139
	Replacing one 20 ft utility trailer with 18 ft trailer w/ramp	5,000
	Sub-total:	**$ 187,139**

Section II – Water/Wastewater Fund Expenses - continued:

- ***Fiscal Year 2017 Capital Outlay Budget – continued:***

Department	*Description of Capital Expenses & Vehicle Replacements*	*Amount*
4. Wastewater	Adding 1 desktop computer	$ 1,625
	Sanitary Utility Line Emergency Pipe Replacement	300,000
	North Heights Ph. IV Utility Replacement Project	600,000
	Adding one 275kw generator	37,500
	Replacing two 14" chop saws	3,000
	Replacing 1'-3/4" jet hoses	7,000
	Replacing shoring jacks and pumps	8,250
	Replacing 1 M98 gas power sewer cable machine	4,100
	Replacing 1 My30CSL Video Inspection System	8,400
	Adding pipe racks for vacuum truck	4,800
	Replacing Pit Bull Pipe Fushion machine	8,200
	Upgrading 1 IBAK T66 Transporter	8,300
	Adding Maglocks for exterior doors	875
	Total Capital Expense:	$ 992,050
	Replacing 1 dump truck w/tarp	97,520
	Sub-total:	**$1,089,570**
5. Wastewater Treatment Plant (WWTP)	SCADA Software Improvement Project	$ 750,000
	Aeration Basin #2 and #3 Stair Repair	9,500
	Replacing 1 Clarifier Cat-Walk	27,000
	Replacing 1 Refrigerated ISCO Sampler	7,500
	Replacing 2 Siemens SFC-PC Chlorine Feed Controllers	8,000
	Replacing 1 VFD Raw Pump	11,160
	Replacing 1 line cleaning container ramp	13,000
	Replacing grit classifier liners	9,700
	Sub-total:	**$ 835,860**
	Total Capital Outlay Budget:	**$3,065,513**

- ***Fiscal Year 2017 Utility Capital Construction Funds*** - are used to account for all Fiscal Year 2017 Capital Improvement Program expenses and revenues, obtained through the sale of Revenue Bonds and other types of funding sources. The Fiscal Year 2017 Combined Capital Construction Fund consists of one Capital Construction Fund - Fund 3046. The total Fiscal Year 2017 Capital Construction Fund 3046 Budget is $2,191,670, a decrease of $1,339,039 compared to Fiscal Year 2016 Budget of $3,530,709. The decrease is mainly due to a reduction in Downtown Utility Replacement Projects *(Note: all of the Downtown Utility Replacement Projects, totaling $42 million, have been implemented).*

  The following capital improvement program/programs have been included in the corresponding Utility Capital Construction Fund as new budget appropriations ***(****see Capital Improvement Program section for more information)*:

  1. ***Sludge Dewatering Equipment*** – 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. Total estimated project cost is $2,182,400 (timeline: Fiscal Year 2017; funding sources: Water/Wastewater Fund and available 2014 Utility Revenue Bonds).

  2. ***Transfer to Victoria Sales Tax Development Corporation*** – This cost is not associated to a project; it is a disbursement to the Victoria Sales Tax Development Corporation (VSTDC) for accumulated interest earned on VSTDC construction proceeds. Estimated interest earning reimbursement is $9,270 (timeline: Fiscal Year 2017; funding source: interest earned on VSTDC construction proceeds).

Section II – Water/Wastewater Fund Expenses – continued:

- ***Fiscal Year 2017 Debt Service Fund*** - the Fiscal Year 2017 Debt Service Fund decreased by $110,167 *(excluding agent and arbitrage fees)*. The Water/Wastewater Fund Fiscal Year 2017 debt service amortization schedule is as follows:

Bonds	*FY 2017 Principal & Interest Payment Amount*	*FY 2016 Principal & Interest Payment Amount*	*Increase / (Decrease) in Debt Service Fund*	*Bond Maturity Date*
1. Utility System Revenue Ref. Bonds, Series 2005	$ -	$2,324,116	($2,324,116)	9/30/16
2. Utility System Revenue and Ref. Bonds, Series 2007	1,346,880	1,352,755	(5,875)	9/30/28
3. Utility System Revenue Bonds, Series 2008	515,575	517,575	(2,000)	9/30/28
4. Utility System Revenue Bonds, Series 2009	2,357,125	2,360,225	(3,100)	9/30/23
5. Utility System Revenue Bonds, Series 2010	538,637	542,713	(4,076)	9/30/31
6. Utility System Revenue Bonds, Series 2012 (AMR)	456,250	457,900	(1,650)	9/30/27
7. Utility System Revenue Bonds, Series 2012 (ENG)	245,213	248,213	(3,000)	9/30/32
8. Utility System Revenue Bonds, Series 2014	1,464,225	1,465,375	(1,150)	9/30/35
9. Utility System Revenue Ref. Bonds Series 2015	184,450	185,950	(1,500)	9/30/28
10. Utility System Revenue Ref. Bonds Series 2015B	2,236,300	-	2,236,300	9/30/22
Total:	**$9,344,655**	**$9,454,822**	**($ 110,167)**	

- ***Fiscal Year 2017 Debt Coverage Ratio (DCR)*** -The debt coverage ratio (DCR) is a widely used benchmark that measures an income-producing operation's ability to cover its annual debt payments. The DCR is calculated by dividing the Water/Wastewater Fund net operating revenue by an annual debt service. Annual debt service equals the annual total of all interest and principal paid in any given fiscal year.

  Per the City's Utility System Revenue Bond Covenant Transcripts (*contract between the City and bond holders*), the Water/Wastewater System needs to generate enough revenues, after deducting maintenance and operating expenses, at least equal to the greater of (a) 1.25 times the average annual debt service requirement or (b) 1.10 times the maximum annual debt service requirement. If not, City's Water/Wastewater System would be in technical default of its bonds. The Fiscal Year 2015-2016 Budget and Fiscal Year 2016-2017 Proposed Budget comply with the above bond covenant test.

  In addition to the previous bond covenant test, if the DCR drops below 1.35 times the average annual debt coverage requirement, the City's Water/Wastewater System would be required to establish and fund a Reserve Fund in the amount equal to the average annual debt service requirement, i.e. $4.8 million. These funds would be restricted and would not be available to fund any Water/Wastewater System operating or capital expenses. The Fiscal Year 2015-2016 Budget and Fiscal Year 2016-2017 Proposed Budget comply with the above bond covenant test.

CITY OF VICTORIA, TEXAS
WATER/WASTEWATER FUND
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

Fiscal Year 2014-2015 Actual: Actual audited revenues and expenditures for the most recently completed fiscal year.

Fiscal Year 2015-2016 Original Budget: Amounts originally adopted by City Council.

Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016, these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

Note: Expenses for each cost center are presented first in summary format, and immediately following, in line item detail format.

CITY OF VICTORIA, TEXAS

WATER AND WASTEWATER FUND WORKING CAPITAL POSITION
COMBINED PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 9,693,523	$ 11,128,662	$ 11,128,662	$ 11,074,893
Designated Working Capital	-	1,402,260	1,402,260	-
Reserved Working Capital	1,249,115	12,621,244	12,621,244	655,570
TOTAL WORKING CAPITAL, OCTOBER 1	**$ 10,942,638**	**$ 25,152,166**	**$ 25,152,166**	**$ 11,730,463**
REVENUES				
Operating Fund - Charges for Services:				
Water Department	$ 13,155,000	$ 13,155,000	$ 13,210,000	$ 13,200,000
Wastewater Department	12,534,000	12,534,000	12,671,000	12,686,000
Miscellaneous - Operating	67,000	67,000	103,500	64,000
Construction Fund	3,535,709	14,664,679	14,664,679	1,536,100
Total Revenues	**$ 29,291,709**	**$ 40,420,679**	**$ 40,649,179**	**$ 27,486,100**
TOTAL FUNDS AVAILABLE	**$ 40,234,347**	**$ 65,572,845**	**$ 65,801,345**	**$ 39,216,563**
EXPENDITURES				
Operating Fund				
UBO Department Appropriations	$ 883,965	$ 883,965	$ 891,880	$ 872,408
Water Department Appropriations	3,830,451	4,400,662	4,418,303	3,830,311
Water Plant Appropriations	3,716,001	3,773,656	3,648,584	3,527,264
Wastewater Department Appropriations	2,786,450	3,517,197	3,417,279	2,900,157
Wastewater Treatment Plant Appropriations	2,522,265	2,565,913	2,555,653	5,081,744
Pre-Treatment Department Appropriations	283,671	283,671	281,708	327,932
Environmental Department Appropriations	105,000	105,000	77,896	111,096
Non-Departmental Appropriations	2,738,571	2,738,571	2,735,571	2,766,446
Debt Service Fund Appropriations	9,459,322	9,459,322	9,413,656	9,352,555
Construction Fund Appropriations	3,530,709	26,630,353	26,630,353	2,191,670
Total Expenditures	**$ 29,856,405**	**$ 54,358,309**	**$ 54,070,882**	**$ 30,961,583**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 9,123,827	$ 10,558,966	$ 11,074,893	$ 8,254,980
Designated Working Capital	-	-	-	-
Reserved Working Capital	1,254,115	655,570	655,570	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 10,377,942**	**$ 11,214,536**	**$ 11,730,463**	**$ 8,254,980**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER OPERATING FUND
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 9,693,523	$ 11,128,662	$ 11,128,662	$ 11,074,893
Designated Working Capital	-	1,402,260	1,402,260	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, OCTOBER 1	**$ 9,693,523**	**$ 12,530,922**	**$ 12,530,922**	**$ 11,074,893**
REVENUES				
Charges for Services				
Water Department	$ 13,155,000	$ 13,155,000	$ 13,210,000	$ 13,200,000
Wastewater Department	12,534,000	12,534,000	12,671,000	12,686,000
Miscellaneous - Operating	67,000	67,000	103,500	64,000
Total Revenues	**$ 25,756,000**	**$ 25,756,000**	**$ 25,984,500**	**$ 25,950,000**
TOTAL FUNDS AVAILABLE	**$ 35,449,523**	**$ 38,286,922**	**$ 38,515,422**	**$ 37,024,893**
EXPENDITURES				
UBO Department Appropriations	$ 883,965	$ 883,965	$ 891,880	$ 872,408
Water Department Appropriations	3,830,451	4,400,662	4,418,303	3,830,311
Water Plant Appropriations	3,716,001	3,773,656	3,648,584	3,527,264
Wastewater Department Appropriations	2,786,450	3,517,197	3,417,279	2,900,157
Wastewater Treatment Plant Appropriations	2,522,265	2,565,913	2,555,653	5,081,744
Pre-Treatment Department Appropriations	283,671	283,671	281,708	327,932
Environmental Department Appropriations	105,000	105,000	77,896	111,096
Non-Departmental Appropriations	2,738,571	2,738,571	2,735,571	2,766,446
Transfer to Debt Service Fund	9,459,322	9,459,322	9,413,656	9,352,555
Total Expenditures	**$ 26,325,696**	**$ 27,727,956**	**$ 27,440,529**	**$ 28,769,913**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 9,123,827	$ 10,558,966	$ 11,074,893	$ 8,254,980
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 9,123,827**	**$ 10,558,966**	**$ 11,074,893**	**$ 8,254,980**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER DEBT SERVICE FUND
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ -	$ -	$ -	$ -
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, OCTOBER 1	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES				
Transfer From Operating Fund	$ 9,459,322	$ 9,459,322	$ 9,413,656	$ 9,352,555
Total Revenues	**$ 9,459,322**	**$ 9,459,322**	**$ 9,413,656**	**$ 9,352,555**
TOTAL FUNDS AVAILABLE	**$ 9,459,322**	**$ 9,459,322**	**$ 9,413,656**	**$ 9,352,555**
EXPENDITURES				
Principal Payment	$ 6,315,000	$ 6,315,000	$ 6,430,000	$ 6,540,000
Interest Expense	3,139,822	3,139,822	2,975,801	2,804,655
Agent Fees	2,500	2,500	3,200	3,200
Issue Cost	-	-	-	-
Arbitrage	2,000	2,000	4,655	4,700
Refunding Bond Payment	-	-	-	-
Total Expenditures	**$ 9,459,322**	**$ 9,459,322**	**$ 9,413,656**	**$ 9,352,555**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ -	$ -	$ -	$ -
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER COMBINED CAPITAL PROJECT FUND
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Reserved Working Capital	$ 1,249,115	$ 12,621,244	$ 12,621,244	$ 655,570
TOTAL WORKING CAPITAL, OCTOBER 1	**$ 1,249,115**	**$ 12,621,244**	**$ 12,621,244**	**$ 655,570**
REVENUES				
Sales Tax Development Corporation	$ 3,530,709	$ 14,644,103	$ 14,644,103	$ -
Transfer from Water/Wastewater Fund	-	-	-	1,531,000
Interest Income	5,000	20,576	20,576	5,100
Total Revenues	**$ 3,535,709**	**$ 14,664,679**	**$ 14,664,679**	**$ 1,536,100**
TOTAL FUNDS AVAILABLE	**$ 4,784,824**	**$ 27,285,923**	**$ 27,285,923**	**$ 2,191,670**
EXPENDITURES				
Capital Improvement Project Fund 3046	$ 3,530,709	$ 26,630,353	$ 26,630,353	$ 2,191,670
Total Expenditures	**$ 3,530,709**	**$ 26,630,353**	**$ 26,630,353**	**$ 2,191,670**
ENDING WORKING CAPITAL				
Reserved Working Capital	$ 1,254,115	$ 655,570	$ 655,570	$ -
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 1,254,115**	**$ 655,570**	**$ 655,570**	**$ -**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER CAPITAL PROJECT - FUND 3046
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Reserved for Capital Improvement Projects	$ 1,249,115	$ 12,621,244	$ 12,621,244	$ 655,570
TOTAL WORKING CAPITAL, OCTOBER 1	**$ 1,249,115**	**$ 12,621,244**	**$ 12,621,244**	**$ 655,570**
REVENUES				
Sales Tax Development Corporation	$ 3,530,709	$ 14,644,103	$ 14,644,103	$ -
Transfer from Water/Wastewater Fund	-	-	-	1,531,000
Interest Income	5,000	20,576	20,576	5,100
Total Revenues	**$ 3,535,709**	**$ 14,664,679**	**$ 14,664,679**	**$ 1,536,100**
TOTAL FUNDS AVAILABLE	**$ 4,784,824**	**$ 27,285,923**	**$ 27,285,923**	**$ 2,191,670**
EXPENDITURES				
Wastewater Treatment Plant Dewatering Project	$ -	$ -	$ -	$ 2,182,400
Downtown Utility #7, #8, #9 Ph III Project	-	2,212,388	2,212,388	-
Downtown Utility #1, #2, #3 Ph IV Project	-	4,025,751	4,025,751	-
Downtown Utility #4, #5, #6 Ph IV Project	3,530,709	3,614,145	3,614,145	-
North Heights Utility Improvement Ph I Project	-	17,487	17,487	-
Northside Road Annex. - Berkman Sewer Project	-	2,300,677	2,300,677	-
Water Plant Generator/Pumps Project	-	1,140,940	1,140,940	-
Wastewater Treatment Plant Project	-	10,801,347	10,801,347	-
Guy Grant Sanitary Sewer Project	-	505,088	505,088	-
US 77 Annex. Ph II - Navarro Sewer Line Project	-	2,012,531	2,012,531	-
Transfer to Sales Tax Development Corporation	-	-	-	9,270
Total Expenditures	**$ 3,530,709**	**$ 26,630,353**	**$ 26,630,353**	**$ 2,191,670**
ENDING WORKING CAPITAL				
Reserved for Capital Improvement Projects	$ 1,254,115	$ 655,570	$ 655,570	$ -
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 1,254,115**	**$ 655,570**	**$ 655,570**	**$ -**

CITY OF VICTORIA, TEXAS

WATER AND WASTEWATER CAPITAL PROJECT - TWDB BONDS FUND 3044

PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION

FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Reserved for Capital Improvement Projects	$ -	$ -	$ -	$ -
TOTAL WORKING CAPITAL, OCTOBER 1	**$ -**	**$ -**	**$ -**	**$ -**
REVENUES				
Interest Income	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL FUNDS AVAILABLE	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES				
	$ -	$ -	$ -	$ -
	-	-	-	-
	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
ENDING WORKING CAPITAL				
Reserved for Capital Improvement Projects	$ -	$ -	$ -	$ -
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**

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CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - REVENUES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
REVENUES:					
CHARGES FOR SERVICES					
Water Department:					
Water Sales	$ 13,000,244	$ 12,920,000	$ 12,920,000	$ 12,975,000	$ 12,975,000
Water Applications	256,485	185,000	185,000	155,000	165,000
Turn On Charges	62,092	50,000	50,000	80,000	60,000
Sub-Total	**$ 13,318,821**	**$ 13,155,000**	**$ 13,155,000**	**$ 13,210,000**	**$ 13,200,000**
Wastewater Department:					
Sewer Sales	$ 12,007,166	$ 11,910,000	$ 11,910,000	$ 11,970,000	$ 11,970,000
Sewer Applications	67,960	50,000	50,000	35,000	50,000
Unbilled Industrial Surcharges	662,971	500,000	500,000	605,000	605,000
Hauler Fees	68,725	74,000	74,000	61,000	61,000
Sub-Total	**$ 12,806,822**	**$ 12,534,000**	**$ 12,534,000**	**$ 12,671,000**	**$ 12,686,000**
MISCELLANEOUS					
Interest Income From Operating Fund	$ 14,395	$ 15,000	$ 15,000	$ 16,000	$ 17,000
Other Miscellaneous Revenues	14,289	45,000	45,000	20,000	10,000
Returned Check Fees	5,200	5,000	5,000	2,500	5,000
Convenience Fee Charges	92,418	-	-	-	-
Salvage and Material Sales	96,000	2,000	2,000	65,000	32,000
Sale of Public Buildings & Land	-	-	-	-	-
Proceeds from 2015 Bond Refunding	12,502,595	-	-	-	-
Premium on 2015 Bond Refunding	873,383	-	-	-	-
Sub-Total	**$ 13,598,280**	**$ 67,000**	**$ 67,000**	**$ 103,500**	**$ 64,000**
TOTAL	**$ 39,723,923**	**$ 25,756,000**	**$ 25,756,000**	**$ 25,984,500**	**$ 25,950,000**

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CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - TOTAL EXPENSES BY CLASSIFICATION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 5,805,733	$ 5,725,725	$ 5,730,621	$ 5,849,870	$ 5,894,030
Materials & Supplies	504,584	513,663	533,132	481,305	500,380
Chemical Supplies	893,951	944,950	962,010	943,010	944,950
Building Maintenance	13,252	15,883	15,883	15,883	15,983
Equipment Maintenance	459,901	567,899	557,958	554,458	545,333
Other Maintenance	47,111	76,077	100,432	98,432	66,077
Water Mains & Hydrants Maintenance	211,252	300,000	343,325	333,325	274,400
Sewer Mains Maintenance	116,181	200,000	199,758	194,758	214,400
Meter Box Maintenance	157,346	187,500	187,500	179,500	162,500
Lift Station Maintenance	54,273	63,608	66,085	66,085	69,608
Other Structure Maintenance	515	1,500	1,500	1,000	1,500
Professional Services	373,775	525,235	504,089	462,301	708,285
Education & Professional Development	69,611	72,285	78,435	73,685	72,535
Subscriptions & Memberships	20,279	27,247	27,247	23,967	27,247
Communication Expenditures	20,223	24,350	24,350	17,630	24,550
Electricity & Heating	1,420,678	1,530,900	1,530,900	1,423,650	1,707,900
Internal Service Charges	1,075,814	1,068,175	1,068,175	1,068,175	806,719
Insurance	63,569	62,106	62,106	62,106	72,181
Advertising Expenditures	3,104	2,350	2,350	1,100	2,350
Commercial Equipment Rental	21,918	16,526	18,874	18,874	16,590
Employee & Public Relations	4,932	4,300	4,421	3,971	4,300
700 Main Rental	36,497	36,497	36,497	36,497	36,497
Land and Building Rental	-	-	-	-	-
Contract Labor	8,662	16,500	16,500	10,000	16,500
Sludge Disposal Fee	173,367	159,150	159,150	159,150	159,150
Bank Merchant Charge	70,795	-	-	-	-
Processing Payment Fee	-	17,000	17,000	11,650	7,500
MSB Contract Fee	12,077	15,000	15,000	10,000	15,000
Refunds	13,970	15,000	15,000	16,852	15,000
Transfer to General Fund	2,579,500	2,575,600	2,575,600	2,575,600	2,594,900
Transfer to Construction Fund	-	-	159,000	159,000	1,531,000
Transfer to Health Fund	-	30,000	30,000	30,000	30,000
Transfer to Grant Fund	-	-	-	-	-
Principal Payment	6,090,000	6,315,000	6,315,000	6,430,000	6,540,000
Refunding Bond Payment	13,143,115	-	-	-	-
Interest Expense Payment	3,350,003	3,139,822	3,139,822	2,975,801	2,804,655
Agent Fees	2,450	2,500	2,500	3,200	3,200
Issue Cost	230,268	-	-	-	-
Arbitrage Rebate	2,000	2,000	2,000	4,655	4,700
Capital Outlay - Land	-	-	-	-	-
Capital Outlay - Building Improvements	113,953	25,500	25,500	25,500	1,750
Capital Outlay - Other Structure	34,622	185,800	43,800	43,800	136,500
Capital Outlay - Water Mains	840,628	800,000	1,321,886	1,321,886	800,000
Capital Outlay - Wastewater Mains	787,142	900,000	1,625,012	1,544,315	900,000
Capital Outlay - Other Equipment	46,434	16,875	16,875	16,875	50,293
Capital Outlay - Computer Hardware	13,578	31,157	31,157	31,157	8,394
Capital Outlay - Computer Software	7,246	-	-	-	750,000
Capital Outlay - Machinery & Equipment	123,458	112,016	161,506	161,506	233,056
Total Expenditures:	**$ 39,017,770**	**$ 26,325,696**	**$ 27,727,956**	**$ 27,440,529**	**$ 28,769,913**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - TOTAL EXPENSE BY COST CENTER
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
UBO Department Budget	$ 988,253	$ 883,965	$ 883,965	$ 891,880	$ 872,408
Water Department Budget	3,720,297	3,830,451	4,400,662	4,418,303	3,830,311
Water Plant Department Budget	3,286,036	3,716,001	3,773,656	3,648,584	3,527,264
Wastewater Department Budget	2,627,033	2,786,450	3,517,197	3,417,279	2,900,157
Wastewater Treatment Plant Budget	2,461,008	2,522,265	2,565,913	2,555,653	5,081,744
Pre-Treatment Department Budget	239,721	283,671	283,671	281,708	327,932
Environmental Department Budget	167,217	105,000	105,000	77,896	111,096
Non-Departmental Budget	2,710,369	2,738,571	2,738,571	2,735,571	2,766,446
Debt Service Budget	22,817,836	9,459,322	9,459,322	9,413,656	9,352,555
Total Expenditures:	**$ 39,017,770**	**$ 26,325,696**	**$ 27,727,956**	**$ 27,440,529**	**$ 28,769,913**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - UTILITY BILLING EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 565,428	$ 558,612	$ 558,612	$ 580,316	$ 562,751
Materials & Supplies	174,311	161,703	161,223	157,372	159,965
Building Maintenance	495	600	600	600	700
Equipment Maintenance	24,641	14,996	15,476	15,476	16,600
Professional Services	17,863	16,000	16,000	16,000	19,200
Education & Professional Development	1,744	1,900	1,900	1,900	2,400
Subscriptions & Memberships	640	685	685	685	685
Communication Expenditures	4,437	5,380	5,380	4,190	5,380
Internal Service Charges	71,397	52,240	52,240	52,240	51,770
Advertising Expenditures	-	-	-	-	-
Commercial Equipment Rental	608	936	936	936	-
Employee & Public Relations	-	250	250	-	250
700 Main Rental	13,663	13,663	13,663	13,663	13,663
Bank Merchant Charge	70,795	-	-	-	-
Processing Payment Fee	-	17,000	17,000	11,650	7,500
MSB Contract Fee	12,077	15,000	15,000	10,000	15,000
Refunds	13,970	15,000	15,000	16,852	15,000
Capital Outlay - Building & Improvements	-	7,500	7,500	7,500	-
Capital Outlay - Other Equipment	6,775	2,500	2,500	2,500	-
Capital Outlay - Computer Hardware	2,163	-	-	-	1,544
Capital Outlay - Computer Software	7,246	-	-	-	-
Total Expenditures:	**$ 988,253**	**$ 883,965**	**$ 883,965**	**$ 891,880**	**$ 872,408**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - UTILITY BILLING EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 344,990	$ 363,828	$ 363,828	$ 361,987	$ 363,502
COV1/500115	EXTRA STRAIGHT TIME	3,968	-	-	5,467	-
COV1/500125	PREMIUM PAYROLL	36,575	18,000	18,000	32,094	18,000
COV1/500130	LONGEVITY PAY	3,312	3,408	3,408	3,120	3,696
COV1/500200	TMRS	69,141	65,014	65,014	67,953	64,236
COV1/500300	SOCIAL SECURITY	27,857	29,499	29,499	30,832	29,496
COV1/500400	HEALTH & ACC INSUR	50,436	50,009	50,009	50,009	55,138
COV1/500410	RETIREE HEALTH & ACC	24,053	24,053	24,053	24,053	20,633
COV1/500450	DENTAL INSURANCE	1,742	1,451	1,451	1,451	1,452
COV1/500600	WORKERS' COMP	2,980	2,975	2,975	2,975	6,223
COV1/500910	SAFETY FOOTWEAR ALLO	375	375	375	375	375
COV1/510005	OFFICE SUPPLIES	161,809	145,400	145,400	145,400	145,400
COV1/510010	SMALL TOOLS & SUPPL	3,995	4,500	4,020	4,020	4,500
COV1/510015	FUEL	7,294	10,385	10,385	6,534	8,647
COV1/510045	UNIFORMS & CLOTHING	1,212	1,418	1,418	1,418	1,418
COV1/520005	BUILDING MAINTENANCE	495	600	600	600	700
COV1/520017	SOFTWARE MAINTENANCE	22,401	10,796	12,876	12,876	13,200
COV1/520020	OFF EQPT,INST MAINTN	2,240	4,200	2,600	2,600	3,400
COV1/530000	PROFESSIONAL SVCS	17,863	16,000	16,000	16,000	19,200
COV1/540005	EDUCATIONAL DEVELOP	1,744	1,900	1,900	1,900	2,400
COV1/550010	SUBSCRIPS & MEMBR	640	685	685	685	685
COV1/560010	LOCAL TEL EXPENSES	695	880	880	700	880
COV1/560012	LONG DIST TEL EXP	200	200	200	390	200
COV1/560014	CELLULAR TEL EXP	3,541	4,300	4,300	3,100	4,300
COV1/590010	PURCH HANDLING FEES	3,621	3,621	3,621	3,621	3,621
COV1/590020	CAPITAL REPLC CHRG	19,555	-	-	-	-
COV1/590030	REPAIR CHARGES	232	476	476	476	476
COV1/590040	VES OVERHEAD	2,058	1,644	1,644	1,644	1,644
COV1/590045	VES FLEET SERVICES	7,418	7,559	7,559	7,559	7,559
COV1/590050	INSURANCE CHG-FLEET	1,135	1,208	1,208	1,208	1,208
COV1/590060	MOTOR POOL VEH LSE	280	100	100	100	100
COV1/590070	COMMUNICATIONS OVRHD	1,806	1,807	1,807	1,807	1,184
COV1/590075	COMM-RADIO MAINT	2,272	2,272	2,272	2,272	2,425
COV1/590080	PRINT SHOP FEES	99	632	632	632	632
COV1/590090	INFO TECH CHARGES	32,921	32,921	32,921	32,921	32,921
COV1/610010	EQUIP & MACHIN RENTL	608	936	936	936	-
COV1/620016	OTHER EMPL RELATIONS	-	250	250	-	250
COV1/640010	700 MAIN RENTAL	13,663	13,663	13,663	13,663	13,663
COV1/660045	BANK MERCHANT CHARGE	70,795	-	-	-	-
COV1/660046	PROCESSOR PYMT FEES	-	17,000	17,000	11,650	7,500
COV1/700070	REFUND CONTRACTS	12,077	15,000	15,000	10,000	15,000
COV1/700080	REFUND OF COLL REV	13,970	15,000	15,000	16,852	15,000
COV1/900110	BUILDINGS & IMPROVMT	-	7,500	7,500	7,500	-
COV1/950120	OF EQ, INSTR, APPARA	6,775	2,500	2,500	2,500	-
COV1/950500	COMP EQUIP-HARDWARE	2,163	-	-	-	1,544
COV1/950510	COMP EQUIP-SOFTWARE	7,246	-	-	-	-
Total Expenditures:		**$ 988,253**	**$ 883,965**	**$ 883,965**	**$ 891,880**	**$ 872,408**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - WATER EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 1,893,259	$ 1,923,033	$ 1,923,033	$ 1,988,424	$ 1,997,734
Materials & Supplies	108,886	106,450	106,450	87,420	99,313
Building Maintenance	7,039	5,100	5,100	5,100	5,100
Equipment Maintenance	2,377	4,500	4,500	3,500	4,500
Main & Hydrants Maintenance	211,252	300,000	343,325	333,325	274,400
Meter Box Maintenance	157,346	187,500	187,500	179,500	162,500
Professional Services	11,045	20,000	20,000	16,000	105,000
Education & Professional Development	23,998	20,320	25,320	25,320	21,370
Subscriptions & Memberships	3,075	4,495	4,495	4,495	4,495
Communication Expenditures	7,094	10,220	10,220	5,750	10,420
Electricity & Heating	408	1,700	1,700	450	1,700
Internal Service Charges	283,623	398,655	398,655	398,655	250,245
Advertising Expenditures	333	600	600	600	600
Commercial Equipment Rental	1,448	1,150	1,150	1,150	1,150
Employee & Public Relations	1,321	550	550	550	550
700 Main Rental	22,834	22,834	22,834	22,834	22,834
Land and Building Rental	-	-	-	-	-
Contract Labor	-	-	-	-	-
Transfer to Construction Fund	-	-	-	-	-
Capital Outlay - Building Improvements	113,953	9,000	9,000	9,000	875
Capital Outlay - Water Mains	840,628	800,000	1,321,886	1,321,886	800,000
Capital Outlay - Other Equipment	6,634	-	-	-	-
Capital Outlay - Computer Hardware	4,127	1,544	1,544	1,544	3,425
Capital Outlay - Machinery & Equipment	19,618	12,800	12,800	12,800	64,100
Total Expenditures:	**$ 3,720,297**	**$ 3,830,451**	**$ 4,400,662**	**$ 4,418,303**	**$ 3,830,311**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - WATER EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 1,194,341	$ 1,289,261	$ 1,289,261	$ 1,310,627	$ 1,336,276
COV1/500110	TEMPORARY PAYROLL	7,890	-	-	5,184	-
COV1/500115	EXTRA STRAIGHT TIME	12,720	-	-	13,373	-
COV1/500125	PREMIUM PAYROLL	121,635	70,000	70,000	82,968	70,000
COV1/500130	LONGEVITY PAY	13,690	13,008	13,008	13,360	13,296
COV1/500200	TMRS	235,455	231,934	231,934	240,037	237,063
COV1/500300	SOCIAL SECURITY	94,782	104,580	104,580	108,628	108,198
COV1/500400	HEALTH & ACC INSUR	146,184	146,183	146,183	146,183	152,586
COV1/500410	RETIREE HEALTH & ACC	48,110	49,427	49,427	49,427	49,283
COV1/500450	DENTAL INSURANCE	4,211	3,917	3,917	3,917	3,920
COV1/500600	WORKERS' COMP	11,366	11,348	11,348	11,347	23,737
COV1/500910	SAFETY FOOTWEAR ALLO	2,875	3,375	3,375	3,375	3,375
COV1/510005	OFFICE SUPPLIES	6,497	6,080	6,080	6,080	6,080
COV1/510010	SMALL TOOLS & SUPPL	41,702	38,550	38,550	38,550	40,000
COV1/510015	FUEL	49,404	51,320	51,320	32,290	42,733
COV1/510025	CHEM, MED, SURG SUP	4,049	3,700	3,700	3,700	3,700
COV1/510045	UNIFORMS & CLOTHING	7,234	6,800	6,800	6,800	6,800
COV1/520005	BUILDING MAINTENANCE	7,039	5,100	5,100	5,100	5,100
COV1/520020	OFF EQPT,INST MAINTN	1,934	2,500	2,500	2,500	2,500
COV1/520025	MACHINERY TOOLS	443	2,000	2,000	1,000	2,000
COV1/520130	MAINS & HYDRANTS MNT	211,252	300,000	343,325	333,325	274,400
COV1/520135	METER & MTR BOX MNT	157,346	187,500	187,500	179,500	162,500
COV1/530000	PROFESSIONAL SVCS	11,045	20,000	20,000	16,000	105,000
COV1/540005	EDUCATIONAL DEVELOP	23,054	19,320	24,320	24,320	20,370
COV1/540020	MILEAGE REIMBURSE	944	1,000	1,000	1,000	1,000
COV1/550010	SUBSCRIPS & MEMBR	3,075	4,495	4,495	4,495	4,495
COV1/560010	LOCAL TEL EXPENSES	693	1,300	1,300	650	1,300
COV1/560012	LONG DIST TEL EXP	68	100	100	100	100
COV1/560014	CELLULAR TEL EXP	4,901	5,520	5,520	5,000	5,720
COV1/560020	TOWER RENTAL	-	3,300	3,300	-	3,300
COV1/560022	DATA LINES	1,432	-	-	-	-
COV1/570020	HEATING	408	1,700	1,700	450	1,700
COV1/590010	PURCH HANDLING FEES	25,316	25,316	25,316	25,316	25,316
COV1/590020	CAPITAL REPLC CHRG	115,810	229,120	229,120	229,120	83,000
COV1/590030	REPAIR CHARGES	13,436	16,521	16,521	16,521	16,521
COV1/590040	VES OVERHEAD	14,231	11,367	11,367	11,367	11,367
COV1/590045	VES FLEET SERVICES	51,291	52,247	52,247	52,247	52,247
COV1/590050	INSURANCE CHG-FLEET	9,696	10,318	10,318	10,318	10,318
COV1/590070	COMMUNICATIONS OVRHD	10,063	10,064	10,064	10,064	6,596
COV1/590075	COMM-RADIO MAINT	17,466	17,466	17,466	17,466	18,644
COV1/590080	PRINT SHOP FEES	771	692	692	692	692
COV1/590090	INFO TECH CHARGES	25,544	25,544	25,544	25,544	25,544
COV1/600010	ADVER & PUBLICATIONS	333	600	600	600	600
COV1/610010	EQUIP & MACHIN RENTL	1,448	1,150	1,150	1,150	1,150
COV1/620016	OTHER EMPL RELATIONS	1,292	350	350	350	350
COV1/620020	PUBLIC RELATIONS	29	200	200	200	200
COV1/640010	700 MAIN RENTAL	22,834	22,834	22,834	22,834	22,834
COV1/900110	BUILDINGS & IMPROVMT	-	9,000	9,000	9,000	875
COV1/900240	MAINS & HYDRANTS	840,628	800,000	1,321,886	1,321,886	800,000
COV1/950120	OF EQ, INSTR, APPARA	6,634	-	-	-	-
COV1/950500	COMP EQUIP-HARDWARE	4,127	1,544	1,544	1,544	3,425
COV1/950600	MACHINERY & EQUIP	19,618	12,800	12,800	12,800	64,100
COV1/970020	AUC-ENGINEERING	900	-	-	-	-
COV1/970030	AUC-CONSTRUCTION	113,053	-	-	-	
Total Expenditures:		**$ 3,720,297**	**$ 3,830,451**	**$ 4,400,662**	**$ 4,418,303**	**$ 3,830,311**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - WATER PLANT EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 871,249	$ 878,203	$ 878,203	$ 901,397	$ 874,388
Materials & Supplies	55,910	66,178	75,107	69,331	63,571
Chemical Supplies	707,962	750,000	767,060	752,060	750,000
Building Maintenance	2,457	5,000	5,000	5,000	5,000
Equipment Maintenance	312,922	386,865	386,865	386,365	370,295
Other Maintenance	45,821	71,077	95,432	95,432	61,077
Professional Services	168,802	187,955	170,955	170,955	202,355
Education & Professional Development	9,907	12,890	12,890	12,090	12,890
Subscriptions & Memberships	1,040	1,240	1,240	1,240	1,240
Communication Expenditures	1,168	1,700	1,700	1,110	1,700
Electricity & Heating	904,253	1,030,000	1,030,000	905,000	910,000
Internal Service Charges	145,897	97,559	97,559	97,559	79,169
Advertising Expenditures	-	600	600	-	600
Commercial Equipment Rental	3,067	4,140	4,140	4,140	4,140
Employee & Public Relations	-	200	471	471	200
Contract Labor	8,605	8,500	8,500	8,500	8,500
Transfer to Construction Fund	-	-	159,000	159,000	-
Capital Outlay - Building Improvements	-	-	-	-	-
Capital Outlay - Heating, Vent, A/C	-	-	-	-	10,593
Capital Outlay - Other Structure	11,322	149,300	7,300	7,300	100,000
Capital Outlay - Other Equipment	-	-	-	-	24,200
Capital Outlay - Computer Hardware	2,787	20,288	20,288	20,288	1,800
Capital Outlay - Machinery & Equipment	32,867	44,306	51,346	51,346	45,546
Total Expenditures:	**$ 3,286,036**	**$ 3,716,001**	**$ 3,773,656**	**$ 3,648,584**	**$ 3,527,264**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - WATER PLANT EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 570,516	$ 595,050	$ 595,050	$ 589,407	$ 590,743
COV1/500115	EXTRA STRAIGHT TIME	2,071	-	-	4,454	-
COV1/500125	PREMIUM PAYROLL	60,110	40,000	40,000	59,816	40,000
COV1/500130	LONGEVITY PAY	4,992	5,472	5,472	5,472	5,856
COV1/500200	TMRS	111,729	108,287	108,287	111,428	106,349
COV1/500300	SOCIAL SECURITY	45,006	49,134	49,134	50,559	48,834
COV1/500400	HEALTH & ACC INSUR	66,812	70,549	70,549	70,549	66,248
COV1/500450	DENTAL INSURANCE	2,033	1,741	1,741	1,741	1,597
COV1/500600	WORKERS' COMP	6,230	6,220	6,220	6,221	13,011
COV1/500910	SAFETY FOOTWEAR ALLO	1,750	1,750	1,750	1,750	1,750
COV1/510005	OFFICE SUPPLIES	1,878	3,500	3,229	3,229	3,500
COV1/510010	SMALL TOOLS & SUPPL	35,006	32,000	32,000	32,000	32,000
COV1/510015	FUEL	14,349	15,578	15,578	9,802	12,971
COV1/510025	CHEM, MED, SURG SUP	707,962	750,000	767,060	752,060	750,000
COV1/510030	BOTANICAL & AG	-	11,500	20,700	20,700	11,500
COV1/510045	UNIFORMS & CLOTHING	4,677	3,600	3,600	3,600	3,600
COV1/520005	BUILDING MAINTENANCE	2,457	5,000	5,000	5,000	5,000
COV1/520010	AIR COND, HEAT, VENT	3,738	4,345	4,345	3,845	4,345
COV1/520017	SOFTWARE MAINTENANCE	19,324	17,325	20,002	20,002	22,025
COV1/520020	OFF EQPT,INST MAINTN	88,924	40,260	40,260	40,260	13,280
COV1/520025	MACHINERY TOOLS	200,937	324,935	322,258	322,258	308,645
COV1/520105	STREETS & ROADWAYS	-	-	-	-	22,000
COV1/520250	OTHER STRUCT MAINT	45,821	71,077	95,432	95,432	61,077
COV1/530000	PROFESSIONAL SVCS	168,802	187,955	170,955	170,955	202,355
COV1/540005	EDUCATIONAL DEVELOP	8,143	11,390	11,390	10,390	11,390
COV1/540020	MILEAGE REIMBURSE	1,764	1,500	1,500	1,700	1,500
COV1/550010	SUBSCRIPS & MEMBR	1,040	1,240	1,240	1,240	1,240
COV1/560010	LOCAL TEL EXPENSES	373	700	700	400	700
COV1/560012	LONG DIST TEL EXP	88	150	150	100	150
COV1/560014	CELLULAR TEL EXP	707	850	850	610	850
COV1/570010	LIGHTS & POWER	904,253	1,030,000	1,030,000	905,000	910,000
COV1/590010	PURCH HANDLING FEES	14,055	14,055	14,055	14,055	14,055
COV1/590020	CAPITAL REPLC CHRG	63,125	22,000	22,000	22,000	5,000
COV1/590030	REPAIR CHARGES	9,012	2,059	2,059	2,059	2,059
COV1/590040	VES OVERHEAD	3,534	2,823	2,823	2,823	2,823
COV1/590045	VES FLEET SERVICES	12,738	12,976	12,976	12,976	12,976
COV1/590050	INSURANCE CHG-FLEET	1,953	2,078	2,078	2,078	2,078
COV1/590070	COMMUNICATIONS OVRHD	4,542	4,542	4,542	4,542	2,977
COV1/590075	COMM-RADIO MAINT	2,591	2,591	2,591	2,591	2,766
COV1/590080	PRINT SHOP FEES	11	100	100	100	100
COV1/590090	INFO TECH CHARGES	34,335	34,335	34,335	34,335	34,335
COV1/600010	ADVER & PUBLICATIONS	-	600	600	-	600
COV1/610010	EQUIP & MACHIN RENTL	3,067	4,140	4,140	4,140	4,140
COV1/620016	OTHER EMPL RELATIONS	-	200	471	471	200
COV1/650010	CONTRACT LABOR	8,605	8,500	8,500	8,500	8,500
COV1/720300	TRANSFER-CONST	-	-	159,000	159,000	-
COV1/900120	HEAT, VENT, AIR COND	-	-	-	-	10,593
COV1/900150	OTHER STRUCTURES	11,322	149,300	7,300	7,300	100,000
COV1/950120	OF EQ, INSTR, APPARA	-	-	-	-	24,200
COV1/950500	COMP EQUIP-HARDWARE	2,787	20,288	20,288	20,288	1,800
COV1/950600	MACHINERY & EQUIP	32,867	44,306	51,346	51,346	45,546
Total Expenditures:		**$ 3,286,036**	**$ 3,716,001**	**$ 3,773,656**	**$ 3,648,584**	**$ 3,527,264**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - WASTEWATER EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 1,083,935	$ 1,065,692	$ 1,065,692	$ 1,080,329	$ 1,122,432
Materials & Supplies	59,389	63,355	65,855	51,727	57,657
Chemical Supplies	15,288	24,950	24,950	20,950	24,950
Building Maintenance	-	2,600	2,600	2,600	2,600
Equipment Maintenance	5,909	5,875	5,875	5,875	5,875
Main & Hydrants Maintenance	116,181	200,000	199,758	194,758	214,400
Lift Station Maintenance	54,273	63,608	66,085	66,085	69,608
Other Maintenance	1,290	5,000	5,000	3,000	5,000
Professional Services	-	15,000	15,000	-	40,000
Education & Professional Development	13,888	14,600	15,600	15,600	14,600
Subscriptions & Memberships	953	2,780	2,780	2,000	2,780
Communication Expenditures	4,478	4,500	4,500	4,050	4,500
Electricity & Heating	86,509	78,000	78,000	87,000	95,000
Internal Service Charges	374,783	289,240	289,240	289,240	240,705
Commercial Equipment Rental	10,660	5,000	5,000	5,000	5,000
Employee & Public Relations	800	-	-	-	-
Contract Labor	57	3,000	3,000	1,500	3,000
Transfer to Construction Fund	-	-	-	-	-
Capital Outlay - Land	-	-	-	-	-
Capital Outlay - Building & Improvements	-	9,000	9,000	9,000	875
Capital Outlay - Wastewater Mains	787,142	900,000	1,625,012	1,544,315	900,000
Capital Outlay - Computer Hardware	1,256	-	-	-	1,625
Capital Outlay - Machinery & Equipment	10,243	34,250	34,250	34,250	89,550
Total Expenditures:	**$ 2,627,033**	**$ 2,786,450**	**$ 3,517,197**	**$ 3,417,279**	**$ 2,900,157**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - WASTEWATER EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 649,913	$ 731,708	$ 731,708	$ 715,622	$ 754,500
COV1/500115	EXTRA STRAIGHT TIME	13,408	-	-	7,562	-
COV1/500125	PREMIUM PAYROLL	100,835	25,000	25,000	46,812	25,000
COV1/500130	LONGEVITY PAY	5,584	5,904	5,904	4,748	5,568
COV1/500200	TMRS	135,124	128,977	128,977	130,959	131,188
COV1/500300	SOCIAL SECURITY	56,047	58,522	58,522	59,421	60,239
COV1/500400	HEALTH & ACC INSUR	91,033	86,546	86,546	86,546	90,188
COV1/500410	RETIREE HEALTH & ACC	8,704	5,984	5,984	5,984	12,512
COV1/500450	DENTAL INSURANCE	2,904	2,321	2,321	2,321	2,468
COV1/500600	WORKERS' COMP	18,383	18,355	18,355	18,353	38,394
COV1/500910	SAFETY FOOTWEAR ALLO	2,000	2,375	2,375	2,000	2,375
COV1/510005	OFFICE SUPPLIES	5,195	5,000	5,000	4,000	5,000
COV1/510010	SMALL TOOLS & SUPPL	21,575	20,700	20,700	20,700	20,700
COV1/510015	FUEL	28,204	34,055	34,055	21,427	28,357
COV1/510025	CHEM, MED, SURG SUP	15,288	24,950	24,950	20,950	24,950
COV1/510030	BOTANICAL & AG	-	500	500	-	500
COV1/510045	UNIFORMS & CLOTHING	4,414	3,100	5,600	5,600	3,100
COV1/520005	BUILDING MAINTENANCE	-	2,600	2,600	2,600	2,600
COV1/520020	OFF EQPT,INST MAINTN	404	1,500	1,500	1,500	1,500
COV1/520025	MACHINERY TOOLS	5,505	4,375	4,375	4,375	4,375
COV1/520130	MAINS & HYDRANTS MNT	116,181	200,000	199,758	194,758	214,400
COV1/520210	LIFT STATION MAINT	54,273	63,608	66,085	66,085	69,608
COV1/520250	OTHER STRUCT MAINT	1,290	5,000	5,000	3,000	5,000
COV1/530000	PROFESSIONAL SVCS	-	15,000	15,000	-	40,000
COV1/540005	EDUCATIONAL DEVELOP	9,164	9,600	10,600	10,600	9,600
COV1/540020	MILEAGE REIMBURSE	4,724	5,000	5,000	5,000	5,000
COV1/550010	SUBSCRIPS & MEMBR	953	2,780	2,780	2,000	2,780
COV1/560010	LOCAL TEL EXPENSES	1,067	1,200	1,200	1,000	1,200
COV1/560012	LONG DIST TEL EXP	37	100	100	50	100
COV1/560014	CELLULAR TEL EXP	3,374	3,200	3,200	3,000	3,200
COV1/570010	LIGHTS & POWER	86,509	78,000	78,000	87,000	95,000
COV1/590010	PURCH HANDLING FEES	26,019	26,019	26,019	26,019	26,019
COV1/590020	CAPITAL REPLC CHRG	230,020	144,500	144,500	144,500	97,520
COV1/590030	REPAIR CHARGES	20,625	20,823	20,823	20,823	20,823
COV1/590040	VES OVERHEAD	15,524	12,399	12,399	12,399	12,399
COV1/590045	VES FLEET SERVICES	55,950	56,993	56,993	56,993	56,993
COV1/590050	INSURANCE CHG-FLEET	7,282	7,749	7,749	7,749	7,749
COV1/590060	MOTOR POOL VEH LSE	-	272	272	272	272
COV1/590070	COMMUNICATIONS OVRHD	5,399	5,399	5,399	5,399	3,539
COV1/590075	COMM-RADIO MAINT	4,527	4,526	4,526	4,526	4,831
COV1/590080	PRINT SHOP FEES	62	1,184	1,184	1,184	1,184
COV1/590090	INFO TECH CHARGES	9,376	9,376	9,376	9,376	9,376
COV1/610010	EQUIP & MACHIN RENTL	10,660	5,000	5,000	5,000	5,000
COV1/620016	OTHER EMPL RELATIONS	800	-	-	-	-
COV1/650010	CONTRACT LABOR	57	3,000	3,000	1,500	3,000

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - WASTEWATER EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/900110	BUILDINGS & IMPROVMT	-	9,000	9,000	9,000	875
COV1/900240	MAINS & HYDRANTS	787,142	900,000	1,625,012	1,544,315	900,000
COV1/950500	COMP EQUIP-HARDWARE	1,256	-	-	-	1,625
COV1/950600	MACHINERY & EQUIP	10,243	34,250	34,250	34,250	89,550
Total Expenditures:		**$ 2,627,033**	**$ 2,786,450**	**$ 3,517,197**	**$ 3,417,279**	**$ 2,900,157**

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CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - WASTEWATER TREATMENT PLANT EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 1,052,209	$ 1,078,557	$ 1,078,557	$ 1,074,379	$ 1,109,918
Materials & Supplies	99,668	108,645	117,165	108,784	112,614
Chemical Supplies	170,701	170,000	170,000	170,000	170,000
Building Maintenance	3,261	2,583	2,583	2,583	2,583
Equipment Maintenance	112,191	153,748	143,327	141,327	146,098
Other Structure Maintenance	515	1,500	1,500	1,000	1,500
Professional Services	151,625	167,280	168,030	168,030	172,730
Education & Professional Development	11,173	9,775	9,775	9,775	14,775
Subscriptions & Memberships	1,668	2,577	2,577	2,577	2,577
Communication Expenditures	2,661	2,450	2,450	2,450	2,450
Electricity & Heating	429,508	421,200	421,200	431,200	701,200
Internal Service Charges	123,252	152,940	152,940	152,940	107,289
Advertising Expenditures	2,771	500	500	500	500
Commercial Equipment Rental	6,135	5,300	7,648	7,648	6,300
Employee & Public Relations	-	200	200	-	200
Contract Labor	-	5,000	5,000	-	5,000
Sludge Disposal Fees	173,367	159,150	159,150	159,150	159,150
Transfer to Construction Fund	-	-	-	-	1,531,000
Capital Outlay - Building & Improvements	-	-	-	-	-
Capital Outlay - Heat, Vent & A/C	22,369	-	-	-	-
Capital Outlay - Land	-	-	-	-	-
Capital Outlay - Other Structure	23,300	36,500	36,500	36,500	36,500
Capital Outlay - Other Equipment	10,656	14,375	14,375	14,375	15,500
Capital Outlay - Computer Hardware	3,245	9,325	9,325	9,325	-
Capital Outlay - Computer Software	-	-	-	-	750,000
Capital Outlay - Machinery & Equipment	60,730	20,660	63,110	63,110	33,860
Total Expenditures:	**$ 2,461,008**	**$ 2,522,265**	**$ 2,565,913**	**$ 2,555,653**	**$ 5,081,744**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - WASTEWATER TREATMENT PLANT EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 680,994	$ 730,069	$ 730,069	$ 697,094	$ 729,402
COV1/500115	EXTRA STRAIGHT TIME	683	-	-	312	-
COV1/500125	PREMIUM PAYROLL	89,507	60,000	60,000	89,500	80,000
COV1/500130	LONGEVITY PAY	2,544	3,408	3,408	3,216	4,032
COV1/500200	TMRS	135,648	134,117	134,117	133,551	135,851
COV1/500300	SOCIAL SECURITY	53,606	60,854	60,854	60,597	62,381
COV1/500400	HEALTH & ACC INSUR	79,065	79,707	79,707	79,707	81,209
COV1/500450	DENTAL INSURANCE	2,323	2,321	2,321	2,321	2,323
COV1/500600	WORKERS' COMP	6,090	6,081	6,081	6,080	12,720
COV1/500910	SAFETY FOOTWEAR ALLO	1,750	2,000	2,000	2,000	2,000
COV1/510005	OFFICE SUPPLIES	3,245	5,000	5,000	4,000	5,000
COV1/510010	SMALL TOOLS & SUPPL	41,956	44,400	44,400	44,400	41,700
COV1/510015	FUEL	22,686	19,905	19,905	12,524	16,574
COV1/510025	CHEM, MED, SURG SUP	170,701	170,000	170,000	170,000	170,000
COV1/510030	BOTANICAL & AG	23,207	31,180	39,700	39,700	41,180
COV1/510045	UNIFORMS & CLOTHING	8,575	8,160	8,160	8,160	8,160
COV1/520005	BUILDING MAINTENANCE	3,261	2,583	2,583	2,583	2,583
COV1/520010	AIR COND, HEAT, VENT	1,372	2,500	2,500	1,000	2,500
COV1/520015	COMPUTER MAINT	4,691	1,500	1,500	1,000	6,650
COV1/520020	OFF EQPT,INST MAINTN	24,788	32,260	32,260	32,260	32,260
COV1/520025	MACHINERY TOOLS	81,341	117,488	107,067	107,067	104,688
COV1/520250	OTHER STRUCT MAINT	515	1,500	1,500	1,000	1,500
COV1/530000	PROFESSIONAL SVCS	151,625	167,280	168,030	168,030	172,730
COV1/540005	EDUCATIONAL DEVELOP	11,173	9,775	9,775	9,775	14,775
COV1/550010	SUBSCRIPS & MEMBR	1,668	2,577	2,577	2,577	2,577
COV1/560010	LOCAL TEL EXPENSES	1,414	1,400	1,400	1,400	1,400
COV1/560012	LONG DIST TEL EXP	49	50	50	50	50
COV1/560014	CELLULAR TEL EXP	1,198	1,000	1,000	1,000	1,000
COV1/570010	LIGHTS & POWER	428,366	420,000	420,000	430,000	700,000
COV1/570020	HEATING	1,143	1,200	1,200	1,200	1,200
COV1/590010	PURCH HANDLING FEES	26,019	26,019	26,019	26,019	26,019
COV1/590020	CAPITAL REPLC CHRG	19,555	45,000	45,000	45,000	-
COV1/590030	REPAIR CHARGES	5,576	10,949	10,949	10,949	10,949
COV1/590040	VES OVERHEAD	10,249	8,186	8,186	8,186	8,186
COV1/590045	VES FLEET SERVICES	36,939	37,628	37,628	37,628	37,628
COV1/590050	INSURANCE CHG-FLEET	2,760	2,937	2,937	2,937	2,937
COV1/590060	MOTOR POOL VEH LSE	117	-	-	-	-
COV1/590070	COMMUNICATIONS OVRHD	2,459	2,459	2,459	2,459	1,612
COV1/590075	COMM-RADIO MAINT	2,911	2,911	2,911	2,911	3,107
COV1/590080	PRINT SHOP FEES	17	200	200	200	200
COV1/590090	INFO TECH CHARGES	16,651	16,651	16,651	16,651	16,651
COV1/600010	ADVER & PUBLICATIONS	2,771	500	500	500	500
COV1/610010	EQUIP & MACHIN RENTL	6,135	5,300	7,648	7,648	6,300
COV1/620016	OTHER EMPL RELATIONS	-	200	200	-	200
COV1/650010	CONTRACT LABOR	-	5,000	5,000	-	5,000
COV1/650510	SLUDGE DISPSAL FEES	173,367	159,150	159,150	159,150	159,150
COV1/720300	TRANSFER-CONST	-	-	-	-	1,531,000
COV1/900120	HEAT, VENT, AIR COND	22,369	-	-	-	-
COV1/900150	OTHER STRUCTURES	23,300	36,500	36,500	36,500	36,500
COV1/950120	OF EQ, INSTR, APPARA	10,656	14,375	14,375	14,375	15,500

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - WASTEWATER TREATMENT PLANT EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/950500	COMP EQUIP-HARDWARE	3,245	9,325	9,325	9,325	-
COV1/950510	COMP EQUIP-SOFTWARE	-	-	-	-	750,000
COV1/950600	MACHINERY & EQUIP	60,730	20,660	63,110	63,110	33,860
Total Expenditures:		**$ 2,461,008**	**$ 2,522,265**	**$ 2,565,913**	**$ 2,555,653**	**$ 5,081,744**

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CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - PRETREATMENT EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 209,619	$ 218,628	$ 218,628	$ 220,130	$ 220,411
Materials & Supplies	6,421	7,332	7,332	6,671	7,260
Equipment Maintenance	1,860	1,915	1,915	1,915	1,965
Professional Services	4,854	36,500	36,500	34,816	79,000
Education & Professional Development	4,119	5,300	5,450	5,000	5,300
Subscriptions & Memberships	425	470	470	470	470
Communication Expenditures	49	100	100	80	100
Internal Charges	9,562	9,676	9,676	9,676	9,676
Advertising Expenditures	-	650	650	-	650
Employee & Public Relations	2,812	3,100	2,950	2,950	3,100
Capital Outlay - Computer Hardware	-	-	-	-	-
Total Expenditures:	**$ 239,721**	**$ 283,671**	**$ 283,671**	**$ 281,708**	**$ 327,932**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - PRETREATMENT EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 140,555	$ 147,563	$ 147,563	$ 148,536	$ 148,586
COV1/500110	TEMPORARY PAYROLL	9,427	9,516	9,516	9,786	9,516
COV1/500130	LONGEVITY PAY	1,872	2,016	2,016	2,016	2,160
COV1/500200	TMRS	25,139	25,282	25,282	25,446	25,177
COV1/500300	SOCIAL SECURITY	10,573	12,199	12,199	12,294	12,289
COV1/500400	HEALTH & ACC INSUR	14,330	14,330	14,330	14,330	14,960
COV1/500410	RETIREE HEALTH & ACC	6,912	6,912	6,912	6,912	6,912
COV1/500450	DENTAL INSURANCE	436	435	435	435	436
COV1/500910	SAFETY FOOTWEAR ALLO	375	375	375	375	375
COV1/510005	OFFICE SUPPLIES	4,822	5,000	5,000	4,500	5,000
COV1/510010	SMALL TOOLS & SUPPL	880	1,000	1,000	1,000	1,000
COV1/510015	FUEL	326	433	433	272	361
COV1/510025	CHEM, MED, SURG SUP	54	300	300	300	300
COV1/510045	UNIFORMS & CLOTHING	339	599	599	599	599
COV1/520017	SOFTWARE MAINTENANCE	1,860	1,915	1,915	1,915	1,965
COV1/530000	PROFESSIONAL SVCS	4,854	36,500	36,500	34,816	79,000
COV1/540005	EDUCATIONAL DEVELOP	4,119	5,300	5,300	5,000	5,300
COV1/540020	MILEAGE REIMBURSE	-	-	150	-	-
COV1/550010	SUBSCRIPS & MEMBR	425	470	470	470	470
COV1/560012	LONG DIST TEL EXP	49	100	100	80	100
COV1/560014	CELLULAR TEL EXP	-	-	-	-	-
COV1/590080	PRINT SHOP FEES	186	300	300	300	300
COV1/590090	INFO TECH CHARGES	9,376	9,376	9,376	9,376	9,376
COV1/600010	ADVER & PUBLICATIONS	-	650	650	-	650
COV1/620020	PUBLIC RELATIONS	2,812	3,100	2,950	2,950	3,100
Total Expenditures:		**$ 239,721**	**$ 283,671**	**$ 283,671**	**$ 281,708**	**$ 327,932**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - ENVIRONMENTAL EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 130,034	$ -	$ 4,896	$ 4,896	$ 4,896
Professional Services	19,588	82,500	77,604	56,500	90,000
Education & Professional Development	4,781	7,500	7,500	4,000	1,200
Subscriptions & Memberships	12,478	15,000	15,000	12,500	15,000
Communication Expenditures	336	-	-	-	-
Capital Outlay - Computer Equipment	-	-	-	-	-
Total Expenditures:	**$ 167,217**	**$ 105,000**	**$ 105,000**	**$ 77,896**	**$ 111,096**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - ENVIRONMENTAL EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 99,119	$ -	$ -	$ -	$ -
COV1/500130	LONGEVITY PAY	940	-	-	-	-
COV1/500200	TMRS	17,616	-	-	-	-
COV1/500300	SOCIAL SECURITY	7,085	-	-	-	-
COV1/500400	HEALTH & ACC INSUR	5,129	-	-	-	-
COV1/500410	RETIREE HEALTH & ACC	-	-	4,896	4,896	4,896
COV1/500450	DENTAL INSURANCE	145	-	-	-	-
COV1/530000	PROFESSIONAL SVCS	19,588	82,500	77,604	56,500	90,000
COV1/540005	EDUCATIONAL DEVELOP	4,781	7,500	7,500	4,000	1,200
COV1/550010	SUBSCRIPS & MEMBR	12,478	15,000	15,000	12,500	15,000
COV1/560014	CELLULAR TEL EXP	336	-	-	-	-
Total Expenditures:		**$ 167,217**	**$ 105,000**	**$ 105,000**	**$ 77,896**	**$ 111,096**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - NON-DEPARTMENTAL EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ -	$ 3,000	$ 3,000	$ -	$ 1,500
Professional Services	-	-	-	-	-
Internal Service Charges	67,300	67,865	67,865	67,865	67,865
Insurance	63,569	62,106	62,106	62,106	72,181
Transfer to General Fund	2,579,500	2,575,600	2,575,600	2,575,600	2,594,900
Transfer to Health Fund	-	30,000	30,000	30,000	30,000
Total Expenditures:	**$ 2,710,369**	**$ 2,738,571**	**$ 2,738,571**	**$ 2,735,571**	**$ 2,766,446**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - NON-DEPARTMENTAL EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500700	STATE UNEMPL TAX	$ -	$ 3,000	$ 3,000	$ -	$ 1,500
COV1/590085	PRINT SHOP OVERHEAD	20,796	21,361	21,361	21,361	21,361
COV1/590100	SAFETY MGMT OVERHEAD	46,504	46,504	46,504	46,504	46,504
COV1/630105	GEN LIAB FROM MULT	7,575	6,779	6,779	6,779	7,701
COV1/630120	PUBLIC OFFICIALS E&O	12,049	11,440	11,440	11,440	13,310
COV1/630130	COMPREH PROP INS	41,098	40,744	40,744	40,744	47,969
COV1/630190	CRIME COVERAGE	1,477	1,504	1,504	1,504	1,504
COV1/630200	CONTRACTORS EQUIP	1,370	1,639	1,639	1,639	1,697
COV1/720100	TRANS-GENERAL FUND	2,579,500	2,575,600	2,575,600	2,575,600	2,594,900
COV1/720700	TRANSFER-HEALTH FUND	-	30,000	30,000	30,000	30,000
Total Expenditures:		**$ 2,710,369**	**$ 2,738,571**	**$ 2,738,571**	**$ 2,735,571**	**$ 2,766,446**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - DEBT SERVICE EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Principal Payment	$ 6,090,000	$ 6,315,000	$ 6,315,000	$ 6,430,000	$ 6,540,000
Interest Expense	3,350,003	3,139,822	3,139,822	2,975,801	2,804,655
Agent Fees	2,450	2,500	2,500	3,200	3,200
Issue Cost	230,268	-	-	-	-
Arbitrage Rebate	2,000	2,000	2,000	4,655	4,700
Refunding Bond Payment	13,143,115	-	-	-	-
Total Expenditures:	**$ 22,817,836**	**$ 9,459,322**	**$ 9,459,322**	**$ 9,413,656**	**$ 9,352,555**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND - DEBT SERVICE EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/660010	PRINCIPAL	$ 6,090,000	$ 6,315,000	$ 6,315,000	$ 6,430,000	$ 6,540,000
COV1/660020	INTEREST	3,350,003	3,139,822	3,139,822	2,975,801	2,804,655
COV1/660030	AGENTS FEE	2,450	2,500	2,500	3,200	3,200
COV1/660035	ISSUE COSTS	230,268	-	-	-	-
COV1/660050	ARBITRAGE REBATE PMT	2,000	2,000	2,000	4,655	4,700
COV1/660060	PAYMENT TO ESCROW	13,143,115	-	-	-	-
Total Expenditures:		**$ 22,817,836**	**$ 9,459,322**	**$ 9,459,322**	**$ 9,413,656**	**$ 9,352,555**

CITY OF VICTORIA, TEXAS
WATER AND WASTEWATER FUND
PRO FORMA SCHEDULE OF COVERAGE RATIO
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Total Revenues From Operating Fund	$ 25,756,000	$ 25,756,000	$ 25,984,500	$ 25,950,000
Total Operating Expenses From Operating Fund	$ 16,866,374	$ 18,268,634	$ 18,026,873	$ 19,417,358
Less:				
Capital Outlays	$ 2,511,968	$ 3,666,356	$ 3,585,659	$ 3,065,513
Transfers to Other Funds	2,605,600	2,764,600	2,764,600	4,155,900
Adjusted Operating Expenses From Operating Fund	$ 11,748,806	$ 11,837,678	$ 11,676,614	$ 12,195,945
Net Revenues Available For Debt Service	$ 14,007,194	$ 13,918,322	$ 14,307,886	$ 13,754,055
Annual Debt Service	$ 9,454,822	$ 9,454,822	$ 9,405,801	$ 9,344,655
Average Annual Debt Service	$ 5,017,867	$ 5,017,867	$ 5,017,867	$ 4,786,923
Max Annual Debt Service	$ 9,364,104	$ 9,364,104	$ 9,364,104	$ 9,364,104
Debt Coverage Ratio - Annual Debt Service	1.481	1.472	1.521	1.472
Debt Coverage Ratio - Average Annual Debt Service	2.791	2.774	2.851	2.873
Debt Coverage Ratio - Max Annual Debt Service	1.496	1.486	1.528	1.469
Operations - the greater of Tech. Default Test:				
(a) 1.25 times the Average Annual Debt Coverage Ratio;	$ 6,272,334	$ 6,272,334	$ 6,272,334	$ 5,983,654
(b) 1.10 times the Max Annual Debt Coverage Ratio	$ 10,300,515	$ 10,300,515	$ 10,300,515	$ 10,300,515
Operations Fund - Reserve Fund Test:				
1.35 tiems the Average Annual Debt Coverage Ratio	$ 6,774,121	$ 6,774,121	$ 6,774,121	$ 6,462,347

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CITY OF VICTORIA, TEXAS
PERSONNEL CHART
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	FY 2012	*FY 2013*	*FY 2014*	*FY 2015*	*FY 2016*	*FY 2017*
WATER AND WASTEWATER FUND:						
Environmental	0	0	1 [5]	1	0	0
Utility Billing	17	17	13	12	12	12
Water Treatment Plant	13	13	14	14	14	14
Water	28	28	29	29	30	30
PreTreatment	3	3	3	3	3	3
Wastewater	20	20	20	20	20	20
Wastewater Treatment Plant	15	15	15	16	16	16
WATER AND WASTEWATER FUND TOTAL	***96***	***96***	***95***	***95***	***95***	***95***

[5] Intergovernmental Relations Director position moved from Environmental Services Fund into Water Wastewater Fund

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REVENUES: This classification includes all items which have been identified as sources of income to the City. In governmental funds, revenues are defined as increases in net current assets from sources other than expenditure refunds and residual equity transfers. Accounting for governmental funds requires that general long-term debt proceeds and operating transfers be classified as "other financing sources." In proprietary funds, revenues are defined as net total assets from sources other than expense refunds, capital contributions and residual equity transfers. Operating transfers, however, are classified separately from revenues.

401100 Current Ad Valorem Taxes: Property taxes levied and collected during the current fiscal year. These are budgeted at ninety-seven percent (97%) of levy. A one hundred percent (100%) assessment ratio is used.

401200 Delinquent Taxes: Property taxes levied during a prior fiscal year and collected during the current fiscal year.

401110 Penalties and Interest: Amounts added to delinquent ad valorem tax accounts, both to offset costs associated with the City's collection efforts and to replace lost interest income. The provisions of the current Texas Property Tax Code, Chapter 33, Subchapter A, which apply to the penalties and interest charges associated with delinquent taxes are quoted as follows:

Section 33.01 - Penalties and Interest:

(a) A delinquent tax incurs a penalty of six percent of the amount of the tax for the first calendar month it is delinquent plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, a tax delinquent on July 1 incurs a total penalty of twelve percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent.
(b) If a person who exercises the split-payment option provided by Section 31.03 of this code fails to make the second payment before July 1, the second payment is delinquent and incurs a penalty of twelve percent of the amount of unpaid tax.

A delinquent tax accrues interest at a rate of one percent for each month or portion of a month the tax remains unpaid.

Section 33.07 - Additional Penalty for Collection Costs:

(a) A taxing unit or appraisal district may provide, in the manner required by law for official action by the body, that taxes that remain delinquent on July 1 of the year in which they become delinquent incur an additional penalty to defray costs of collection, if the unit or district or another unit that collects taxes for the unit has contracted with an attorney pursuant to Section 6.30 of this code. The amount of the penalty may not exceed fifteen percent of the amount of taxes, penalty, and interest due.

(b) A tax lien attaches to the property on which the tax is imposed to secure payment of the penalty.
(c) If a penalty is imposed pursuant to this section, a taxing unit may not recover attorney's fees in a suit to collect delinquent taxes subject to the penalty.

(d) If a taxing unit or appraisal district provides for a penalty under this section, the collector shall deliver a notice of delinquency and of the penalty to the property owner at least thirty and not more than sixty days before July 1.

Section 33.48 - Recovery of Costs and Expenses:

(a) In addition to other costs authorized by law, a taxing unit is entitled to recover the following costs and expenses in a suit to collect a delinquent tax:

(1) all usual court costs, including the cost of serving process;
(2) expenses of foreclosure sale;
(3) reasonable expenses, subject to approval by the court, that are incurred by the taxing unit in determining the name, identity, and location of necessary parties and in procuring necessary legal descriptions of the property on which a delinquent tax is due; and
(4) reasonable attorney's fees approved by the court and not exceeding fifteen percent of the total amount of taxes, penalties, and interest adjudged due the unit.
(b) Each item specified by Subsection (a) of this section is a charge against the property subject to foreclosure in the suit and shall be collected out of the proceeds of the sale of the property or, if the suit is for personal judgment, charged against the defendant.
(c) Fees collected for attorneys and other officials are fees of office, except that fees for contract attorneys representing a taxing unit that is joined or intervenes shall be applied toward the compensation due the attorney under the contract.

401120 Sales Tax: The portion of sales tax revenue collected by the State equal to one percent of the gross sales of taxable items made within the city limits of Victoria. The sales tax checks are received monthly; every third month (February, May, August and November) may be larger than the other monthly checks. This is due to the fact that many businesses remit their sales tax quarterly.

401300 Franchise Fees: Includes both taxes levied in proportion to the gross receipts earned by City-franchised businesses and the City's portion of the tax revenue collected by the State on the taxable capital of local banks.

401301 AEP: Four percent of gross receipts, paid monthly.

401304 Telecommunications: Two percent of gross receipts, paid quarterly.

401306 Centerpoint: Four percent of gross receipts, paid in October and April.

401305 Suddenlink Communications: Two percent of gross receipts, paid in April.

401307 Victoria County Electric Co-op: Two percent of gross receipts, paid in January and July.

401302 Landfill Franchise Fee: Percentage of operator's gross revenue, paid monthly.

401303 Waste Management - Commercial: Fifteen percent of gross billings.

401130 Bingo Tax: A State levied and collected tax of which the City's portion is equal to one percent of the gross receipts of the bingo operations within the city limits of Victoria. Bingo tax is received quarterly, in February, May, August and November.

401207 Motel Tax: Revenue received monthly from all motels operating within the City limits, based on gross receipts of hotel occupancy. The current tax rate is seven percent of gross receipts.

FINES AND FORFEITURES: Monies derived from fines and penalties imposed for the commission of statutory offenses and the violation of lawful administrative rules, and monies derived from the forfeiture of deposits held as performance guarantees.

405010 Criminal and Traffic Violations: Revenues derived from fines resulting from the violation of the penal code and motor vehicle laws.

405030 Parking Violations: Revenues derived from fines for violations of the parking ordinances.

405045 Time Payment - Revenues derived from fines for various violations that have been set up on a payment plan.

404082 Defensive Driving: Revenues derived from fees paid to Municipal Court for defensive driving registration.

405020 Court Costs: The State tax on each fine assessed by the Municipal Court with the exception of those involving parking and pedestrian violations. The State receives ninety percent and the City receives ten percent of the court cost amounts collected. Court cost amounts vary according to the type of offense committed.

LICENSES AND PERMITS: Revenues derived from the granting of City licenses and permits to those who wish to engage in certain regulated businesses, trades, and/or non-commercial activities.

402012 Garage Sale Permits: Revenues derived from the sale of permits required to conduct a garage sale at a residence, limited to one permit per residence in each six-month period.

402010 Liquor Licenses: Revenues derived from the collection of one-half of the amount of the fee charged by the State for a license to sell liquor. The amount charged varies according to the type of license.

402014 Amusement Machine Permits: Revenues derived from the sale of permits charged for each coin-operated game of skill, i.e., pinball machines, video games, etc., located within the City.

402016 Pool Hall Permits: Revenues obtained from the sale of permits required for business locations which have one or more pool tables available for public use.

402028 Wrecker Permits: Revenues derived from the sale of permits required to operate a tow truck within the City limits and for each wrecker company placed on the wrecker rotation list.

402020 Taxicab Operator's Licenses: Revenues obtained from the sale of permits required to operate taxicabs within the City.

402023 Trash Hauler's Permits: Revenues derived from the sale of permits required to haul trash commercially.

402025 Limousine Permits: Revenues derived from the sale of permits required to engage in the business of providing limousine service to the citizen's of Victoria.

402019 Itinerant Licenses: Revenues collected to cover the cost of investigating, and revenues derived from issuing permits, for transient persons who make tangible and/or intangible sales in Victoria but live outside the county.

402011 Vital Statistics: Revenues derived from the sale of certified copies of birth and death certificates.

402021 Sexually Oriented Business Licenses: Revenues derived from the sale of permits required to operate adult-oriented businesses.

402015 Transfer Ambulance Service Permits: Revenues derived from the sale of permits to operate a non-emergency transfer ambulance service.

402026 Taxicab Business Licenses: Revenues derived from the sale of permits to operate a taxicab service.

402027 Animal Care Facility Licenses: Revenues derived from the sale of permits to operate an animal care facility.

402017 Commercial Outdoor Sales Permits: Revenues derived from the sale of permits to sell any goods or services from place to place or from a fixed location.

402013 Remote Certification: Revenues collected for remote certification of birth facts for persons born anywhere in the State of Texas.

402040 Building Licenses: Revenues derived from the granting of licenses required to engage in the business of residential and/or commercial construction contracting.

402041 Building Permits: Revenues resulting from the sale of permits to allow the construction of residential and/or commercial structures and signs. Fees vary according to the type and value of project being constructed.

402042 Electrical Permits: Revenues resulting from the sale of permits to allow the installation of electrical fixtures and wiring. Fees vary by the contractors valuation of work conducted.

402043 Mechanical Permits: Revenues resulting from the sale of permits to allow the installation of heating, ventilation, refrigeration and air conditioning equipment. Fees vary by the contractors valuation of work conducted.

402044 Plumbing & Gas Permits: Revenues resulting from the sale of permits to allow the installation of plumbing fixtures, and water, sanitary and gas piping. Fees vary by the contractors valuation of work conducted.

402047 Street Vendor Permits: Revenues resulting from the sale of permits required to sell goods on streets.

CHARGES FOR SERVICES: Charges for services provided by the City.

404010 Building Plan Review Fees: Revenues resulting from charges for Inspection Department review of residential and commercial construction and remodeling plans to ensure compliance with construction codes.

404012 Maps & Copy Sales: Revenues derived from the sale of standard City maps and copies. Sizes of the City maps and copies vary from 8.5"x11' to 35"x44" and are available digitally.

404013 Flood Plain Development Permits: Revenues resulting from Development Services providing floodplain determinations and permits.

404011 Plat Vacation Review Fee: Revenues resulting from the vacation of a plat or portion of a plat.

404030 Category 1 Major Preliminary Plat/Construction Fees: Revenues derived from plats, replats, and construction plans of land for development. Public notice is required. The review fee varies depending on property acreage.

404031 Category 4 Major Final Fees: Revenues derived from plats and replats of land for development. There is no public notice required. The review fee varies depending on property acreage.

404032 Variance Request Fees: Revenues resulting from a fee charged to all citizens requesting a variance from a City ordinance.

404037 Construction Plan and Site Plan Review Fees: Revenues derived from Construction Plans and Site Plans submitted for review by Development Services. The review fee varies depending on property acreage.

404038 Public Improvement Review Fee: Revenues derived from public improvement plan review. Fees vary depending on acreage.

404034 Minor Plat Fees: Revenues derived from single-lot and multi-lot minor plats submitted for review by Development Services.

404035 Deed Approval/Land Use Compliance Review Fee: Revenues derived from deed approval applications and land use compliance letter.

404036 Subdivision and Development Ordinance: Revenues derived from the sale of the Subdivision and Development Ordinance booklet.

404043 Ambulance Fees: Fees charged for the use of City Fire Department ambulance service.

404050 Victoria Public Library: Revenues generated from fines on overdue books, records and tapes, charges for damages to library items, and non-state borrower fee.

404051 Yearly Alarm Fees: Fees charged for alarm system monitoring by the Police Department.

404053 False Alarm Fees: Fees charged for each false alarm above the amount allowed by ordinance.

404056 Escort Fees: Fees charged for escorting funeral processions, wide loads and convoys within City limits.

404052 Accident Report Fees: Fees charged for making copies of accident reports for insurance purposes.

404061 Recreation Programs: Revenues generated by the City's recreation programs and team leagues.

403018 Youth Sports Complex: Revenues generated by the City's youth sports complex for concession lease, gate fees, field rental, league fees, etc.

403019 Adult Softball Complex: Revenues generated by the City's adult sports complex for concession lease.

404062 Swimming Pool: Revenues generated by the City's swimming pool daily admissions, party fee, swimming lessons and season memberships.

404060 R.V. Park: Monies collected from campers at the City's Recreational Vehicle Park and for the use of the dump station.

404064 Market Days: Monies collected for vendor booth rental.

404065 Pavilions and Gazebos: Monies collected for rental of pavilions and gazebos in the various City-owned parks.

404066 Splashpad: Monies collected for rental of splashpad.

420010 Garbage Fees: Revenues generated by residential garbage pick-up service.

420015 Brush & Bulky Variable Fee: Revenues generated by collecting and removing brush & bulky items from residential units out of the scheduled cycle. Fees vary depending on length of time and weight of pick up.

420020 Landfill Closure Fund: Revenues collected from landfill operator to be used for closure and post closure costs after the landfill has reached its capacity.

420040 Brush & Bulky Fixed Fee: Revenues generated by collecting brush and bulky items from residential units.

420045 Yard Waste Fixed Fee: Revenues generated by collecting yard waste items from residential units.

420050 Additional Garbage Cart Fee: Revenues collected from citizens wishing to utilize additional garbage or recycling carts.

420055 Recycling Fixed Fees: Revenues generated by collecting curbside recycling from residential units.

420060 Household Hazardous Waste Fees: Revenues generated by collecting household hazardous waste items.

421000 Water Sales: Revenues derived from charges for water service. The monthly base water service charge varies depending of both the meter size and the corresponding gallonage allowed for that size meter. The meter size ranges from 3/4" to 10" and the allowed gallonage included in the base charge is 2,000. Additional variable rates are charged for water consumed in excess of the amount allowed by the base charged, in 1,000 gallon increments.

421100 Water Applications (Tap fees): Revenues derived from the City water system. The connection fee is based upon the size of the water meter required and whether the meter is being connected to a prestubbed at no expense to the City or to a line that has not been prestubbed. The meter size ranges from 3/4" to 10". The connection fee for taps on existing water main for the connection of new water mains varies depending on the existing main size and actual usage.

421110 Turn On Charges: The fee charged to turn on water service for new utility accounts during regular hours and after hours.

421200 Sewer Rents: Revenues derived from charges for sewer service. The monthly base sewer service charge is based upon water meter size and allowed gallonage. The meter sizes range from 3/4" to 10" and the allowed gallonage is 2,000. A monthly sewer service consumption charge shall be assessed and billed to each sewer system user in addition to the base charge. The consumption charge shall be computed by averaging the metered monthly water consumption during the computation period. The computation period shall consist of the last complete three-month period of December, January, and February that preceded the billing date. The sum of 2,000 gallons shall be deducted from the average monthly consumption in order to compute the adjusted average. The adjusted average shall be multiplied by 90% to compute the net billing average. The net billing average charge shall be computed and billed to each customer, in addition to the base charge.

421220 Sewer Applications (Tap Fees): Revenues derived from the City sewer system. The connection fee is based upon the size of the sewer meter and whether the meter is being connected to a pre-existing stub or to a stub that is not pre-existing. The sewer sizes range from 4" to 8".

421210 Unbilled Industrial Surcharges: Revenues derived from industrial pretreatment charges/permits including cleaning grease stoppages, out-of-city water and sewer service charge and industrial wastewater surcharge.

Fee for clearing grease stoppages that can be traced to a commercial facility is based upon actual cost.

Out-of-City water and sewer service charge - 50% of water service charge and sewer service charge (to be added to ordinary water and sewer charges) (not applicable to customers whose charges are calculated otherwise by contract).

Industrial Wastewater Surcharge: Section 13-110 definitions shall apply to this subsection. The additional monthly industrial wastewater surcharge shall increase the monthly sewer service charge for a user who has had a sampled BOD concentration greater than 200 mg/l and a TSS concentration greater than 250 mg/l by multiplying the charge factor by the wastewater use charge, and adding it to the sewer service charge as shown below:

Charge factor = [.3 x (sampled BOD concentration/200 mg/l BOD)] + [.3 x (sampled TSS concentration/250 mg/l TSS)] +.04

Sewer rate per 1,000 gallons = the rate that the City charges per 1,000 gallons discharged above the monthly minimum

Wastewater Use Charge = (sewer rate per 1,000 gallons x gallons discharged) / 1,000

Industrial Wastewater Surcharge = Charge factor x Wastewater Use Charge

Total monthly wastewater charge for surcharged user = industrial wastewater surcharge + sewer service charges per Section 24-122

This industrial wastewater surcharge shall apply to grease or grit generators that are deemed to be "users" pursuant to Section 13-131 of the City Code.

421230 Sewage Dump Fees: Revenues derived from companies using the sewage dump facilities at the City's wastewater treatment plant.

404081 Weedy Lot Mowing: Revenues derived from charges associated with the mowing of weedy lots. Fees vary according to the size of the lot. A lien may be placed on the property to recover uncollected charges.

440011 Community Center Concession Rental: Revenues collected from those who rent the concession stand in conjunction with other Community Center facilities.

440010 Community Center Rental: Revenues collected from those who rent the Community Center facilities. Fees are based on the area and length of time rented.

440200-440219 Rental Revenue for 700 Main Center: Revenues derived from the rental of portions of 700 Main Center, a City owned and maintained office building.

INTERNAL SERVICE FUND REVENUES: Revenues generated by the cost reimbursement for services provided by one City department to other City departments.

450100 Health Plan Premiums: Revenues to the Health Plan Fund which are collected from other City Funds for City-paid employee and retired employee insurance premiums.

450120 Health Plan Dependent Premiums: Revenues to the Health Plan Fund which are collected as a result of employee payroll deductions to pay for dependent health coverage. Dependent health premiums for an employee covering spouse and/or family vary based on the plan option chosen by the employee (plan details available in Health Plan Fund section).

450140 Retired Employee's Dependent Coverage Premiums: Revenues to the Health Plan Fund which are collected from retired employees to pay for dependent health coverage. Dependent health premiums vary based on the plan option chosen by the employee (plan details available in Health Plan Fund section).

450160 Dental Insurance Premiums: Revenues to the Health Plan Fund which are collected as a result of employee payroll deductions to pay for dental insurance, an optional coverage (plan details available in Health Plan Fund section).

454010-454140 Safety Management Insurance Premiums Charges: Revenues to the Safety Management Fund which are collected from City funds for payment to the City's various insurance coverages.

454900 Workers' Compensation Premium Charges: Revenues collected from City funds for payment to the City's self-insured Workers' Compensation Fund.

460010 Handling Fee/Purchasing Overhead: Revenues derived from a percentage factor applied to each departmental budget and collected to offset the cost of the Purchasing Internal Service Fund.

460070 Communications Equipment Lease Charges: Revenues collected from City user departments for the rental of communications and vehicular emergency equipment which is owned and maintained by the Communications Fund. Each class of communications equipment is assigned a rental rate which is billed on a monthly basis to all user departments for each piece of communications equipment that is leased. The rental charges are used to offset a portion of the cost of the Communications Department.

460060 Motorpool Lease Charges: Revenues collected from City user departments for the rental of vehicles, communications and vehicular emergency equipment which is owned by the Vehicle and Equipment Services Motorpool. The rental charges are used to offset a part of the cost of the V.E.S. Division.

460020 Capital Replacement Charges: Revenues collected from City user departments for the reimbursement of vehicles and equipment purchased by the Vehicle and Equipment Services Fund.

460030 Non-Target Repair Charges: Revenues collected from City user departments for repairs to vehicles and equipment that do not fall within the normal coverage of the fleet services contract.

460045 Fleet Services Charges: Revenues collected from City user departments for the operation of City-owned vehicles and equipment. The charges are based on a percentage factor applied based on the number of vehicles and equipment operated by user departments.

460090 Information Technology Lease Charges: Revenues collected from City user departments for the use of technology equipment. The rental charges are used to defray the cost of the Information Technology Internal Service Fund.

460080 Direct Charges to Departments: Charges to City departments for printing by the Print Shop. The charge is the cost of the supplies used plus a set hourly fee for labor.

460120 Outside Agency Payments: Charges to non-City entities for maintenance of vehicles and equipment.

460130 Warehouse Stock Sales: Revenues collected from the sale of goods to City departments on warehouse requisitions.

460140 Fuel Sales: Revenues generated by the sale of fuel to City departments and outside agencies.

INTERGOVERNMENTAL REVENUES: Revenues from other governments in the form of grants, entitlements, shared revenues, direct payments and payments in lieu of taxes.

403011 Victoria County - Fire: Annual contract payment to the City from the County to compensate for the extension of fire protection to County residents.

403025 In Lieu of Taxes - Housing Authority: An annual payment made to the City in lieu of taxes by the Victoria Housing Authority. To determine the amount of the payment, the Housing Authority takes its beginning accounts receivable amount plus total dwelling rent revenues and other operating receipts minus its utility expense, collection loss and ending accounts receivable amounts to arrive at its net revenue for the fiscal year. The net revenue amount is then multiplied by ten percent and the resulting amount is divided among all the local taxing entities on the basis of their tax rates.

403014 VISD School Resource Officers - Annual contract payment to the City from Victoria Independent School District to compensate for the expense of providing police officers for the on-campus School Resource Program.

403017 Sales Tax Services Reimbursement - Annual payment to the City from the Victoria Sales Tax Development Corporation for providing administrative services to the Corporation.

MISCELLANEOUS REVENUES: Revenues derived from interest, rents and other sources.

480010 Interest Revenue: Interest is earned on the collected balance at a set rate under the depository contract, and on investments based on market rates.

490010-490015 Rents and Royalties: Revenues derived from rents collected on City properties, royalties on oil and gas production, and oil and gas leases.

490020-490025 Oil Leases and Royalties: Revenues resulting from the leasing of City property for oil and gas exploration, bonus payments, and royalties paid to the City for oil and gas produced on its property.

490050 Convenience Fee Charges: Revenues resulting from payments made to the City through an alternate payment channel such as online or over the phone.

490111 Private Donations: Revenues from donations to the City by individuals or groups.

490110 Evergreen Cemetery Endowment: Interest on funds belonging to the Evergreen Cemetery Association which is given to the City on a quarterly basis to help defray the cost of maintaining Evergreen Cemetery. This revenue account also includes interest on City-held funds generated from the sale of cemetery lots.

453003 Employee Insurance Reimbursements: Payments to the City from employees who wish to maintain their insurance coverage while on leaves of absence.

453100 Reimbursement of Stop Loss: Reimbursement to the City from the insurance provider after a certain amount has been paid in claims. The City provides health insurance to employees through a self-insured plan and subscribes to stop loss policies in order to protect the City against catastrophic claims.

453200 Refunds and Drug Rebates: Payments to the City from prescription benefit manager as a result of rebates on prescription medications purchased by participants in the City's health plan. Rebates vary based on the tier of prescription purchased.

490026-490032 Insurance Refunds: Refunds of insurance premiums from prior periods based upon audits performed by insurers.

490001 Other Miscellaneous Revenues: Revenues from prior fiscal years and those revenues which are of a non-recurring nature and therefore have no established accounts.

490033 Restitution From Judicial System: Revenues resulting from judicially mandated payments for damages to City property.

490034 Abandoned Vehicle Wrecker Contract: Revenues generated as a result of the contract removal of abandoned vehicles from streets, public right-of-ways, and private property.

490036 Returned Check Fees: Revenues derived from the fee charged for processing returned checks.

OTHER FINANCING SOURCES: Revenues generated by sales and operating transfers.

490040 Salvage and Material Sales: Revenues derived from the sale of salvage and scrap materials.

490045 Online Auction Sales: Revenues derived from the sale of surplus City property through an online auction process.

460050 Proceeds From Insurance Claims: Revenues resulting from insurance claims for damages to City property.

490300-490311 Interfund Operating Transfers: Revenues resulting from operating transfers between funds. These transfers only represent revenues to individual City Funds, not actual revenue to the City.

490510-490760 Proceeds From Bond Sales: Monies realized from the sale of Revenue Bonds.

EXPENSES: This classification includes all items of expenditures incurred for current administration, operations and maintenance, and for materials and equipment in the nature of renewals or replacements, which do not add to the capital assets of the City.

CAPITAL OUTLAY: This classification includes expenditures of every character which increase the capital assets of the City in the way of land, buildings, structures, improvements, equipment, etc.

PERSONAL SERVICES

500105 Regular Payroll: The regular straight-time salaries paid to employees who hold budgeted positions within the City.

500110 Temporary Hourly Payroll: Payments of straight time wages to employees who are hired by the City on a temporary basis.

500115 Additional Straight Time Pay: Payments made to a non-exempt employee who works overtime during a week and who took either vacation, sick leave, or holiday leave during the same week. Under FLSA regulations, true overtime pay is given to an employee only if he works more than forty hours per week. In the case of an employee taking time off during the week and working extra hours during the same week, the employee is compensated for the extra hours at his/her normal regular hourly pay rate.

500125 Premium Pay: Payments made to non-exempt City employees for hours worked in excess of the prescribed maximum number of hours allowed in their work weeks - usually forty (40) hours. Employees are remunerated at their individual overtime pay rates - generally, one and one half (1½) times their regular hourly pay rate.

500130 Stability Pay: Payments made to all full-time employees to recognize the value of their longevity of service. Stability pay is earned at the rate of four dollars ($4.00) per month for each full year of service up to and including a maximum of twenty-five (25) years.

500135 Higher Classification Pay: Payments made to an employee at a salary level higher than the normal salary level. To be eligible for higher classification pay, an employee who is required to perform the duties of a particular classification is paid the minimum salary for that position during the time the employee performs those duties.

500140 Certification Pay: Pay given to police officers who receive certification through the Texas Commission of Law Enforcement Officer Standards and Education and to firefighters who receive certification through the Texas Commission on Fire Protection Standards and Education. There are three levels of certification pay for police officers and for firefighters.

500142 Stipend Pay: A reimbursement program for Fire Department employees who have successfully completed the Texas DSHS Paramedic certification or Texas Peace Officer certification at the employee's expense. The employee must remain in their employment for a period of 48 months after the issuance of the stipend. If an employee terminates their employment for any reason within a period of 48 months after the issuance of the stipend, the employee is obligated to reimburse the City a proportionate cost.

500145 Field Training Pay: Program wherein the City pays per month to senior patrol officers who provide training instruction to new police cadets.

500200 Texas Municipal Retirement System (TMRS): Contributions to the Texas Municipal Retirement System (TMRS) made by the City to help provide for the retirement needs of its personnel. All budgeted employees working 1,000 hours per year or more must join TMRS. For all covered employees, the City makes a monthly contribution to the TMRS equal to 16.66 percent of gross wages. This contribution represents a two for one match against a six percent contribution on total gross wages made by each employee.

500300 Federal Insurance Contribution Act (FICA): Contributions made by the City to the Social Security system. The current contribution rate is an amount equal to 7.65 percent of gross wages.

500400 Health and Accident Insurance: City-paid employee health and accident insurance premiums. The City pays health and accident insurance premiums for all budgeted employees who work at least thirty (30) hours per week. The individual employees have the option to insure their dependents under the City's health plan. Dependent health premiums for an employee covering spouse and/or family vary based on the plan option chosen by the employee (plan details available in Health Plan Fund section).

500410 Retired Employees' Health and Accident Insurance: City-paid health and accident insurance premiums for retired employees.

500450 Dental Insurance: City-paid employee dental insurance premiums for employees who elects dental coverage. Employees have the option of dental coverage for themselves and/or their dependents.

500500 Employees' Life Insurance: City-paid employee term life insurance premiums of annual salary per month. The City supplies life insurance coverage to each employee equal in value to his or her gross annual salary. City-paid life insurance terminated effective 12/31/10, at which time employees are able to purchase at their expense.

500600 Workers' Compensation: The City provides workers' compensation insurance to cover the medical costs and lost wages of employees who are injured while on the job.

500700 State Unemployment Tax: Monies paid by the City to reimburse the State for payments made to unemployed former City workers. The State requires an initial fee of $30.00 for each claim plus reimbursement for payments made to each claimant.

500750 ICMA: City-paid contributions to the International City/County Management Association retirement savings plan on behalf of the city manager per contract terms.

500900 Auto Allowance: Allowance to City Manager and City Council for use of their personal cars.

500910 Safety Footwear Allowance: Allowance to City employees for safety footwear. The City reimburses all employees required to wear steel-toe safety boots an annual allowance of $125.00 (pre-tax amount).

MATERIALS AND SUPPLIES: Articles and materials which are subject to rapid consumption or deterioration and are of small value. This category also includes tools, equipment and accessories which are too inexpensive to be capitalized.

510005 Office Supplies: All supplies necessary for the operation of an office, such as pencils, stationery, postage, printing costs, etc. Office equipment such as calculators and furniture which are too inexpensive to capitalize are also included in this account. (Does not include the repair or rental of office equipment, membership fees or subscriptions.)

510007 Office Supplies - Licenses: Individual computer software packages which cost less than $1,000 each are charged to this account.

510010 Accessories, Equipment, Small Tools and Supplies: Articles of small unit value (under $1,000.00) subject either to loss or rapid deterioration such as calipers, compasses, drafting instruments, bits, saw blades, hand tools, thermometers, engineer's stakes, handcuffs, tool racks, cleaning and sanitary supplies, flashlight batteries, cameras and supplies, telephone equipment, circuits and lines, film developing, non-V.E.S. vehicle accessories, return freight, cleaners and sharpening of blades.

510012 Hazardous Materials - Chemicals: All materials, equipment and services used in hazardous materials incidents responded to by the City's fire department.

510013 Technical Rescue: All materials, equipment and services used in technical rescue incidents responded to by the City's fire department.

510015 Fuels and Lubricants: All fuels, fluids and lubricants consumed in the regular operation of either City or outside agency vehicles and equipment.

510025 Chemical, Medical and Surgical: Medicine, prescriptions, aspirin, first aid kits, soda ash, alum chlorine, sodium hexametaphosphate, and other chemical, medical, and surgical supplies.

510030 Botanical and Agricultural: Disinfectants, fertilizers, seeds, bulbs, trees, plants, poisons, insecticides, herbicides, etc.

510031 Mosquito Spraying: Supplies necessary for periodic mosquito spraying.

510035 Household Furnishings: Bedding, tableware, kitchen-ware, etc., for fire stations.

510040 Dog Supplies: Supplies necessary for the care of the K-9 unit of the Police Department.

510045 Uniforms and Clothing: All pieces of clothing and badges bought by the City, including hand guns with a unit value of less than $1,000.

510065 Recreational Supplies: All equipment and sundry supplies used in the summer recreational programs.

510066 Softball Supplies: All equipment and sundry supplies used in the softball programs.

510070 Traffic Markers: Material for signs (paint, sign blanks, lumber, metal posts, etc.) for marking lanes, directing traffic, etc.

510075 Fireworks: Fireworks purchased for the July 4th celebrations.

510085 Ammunition

MAINTENANCE OF BUILDINGS, STRUCTURES AND EQUIPMENT: This classification includes expenditures for materials or replacement parts used in the renewal, repair or improvement of any City-owned building, structure, land or equipment. Note: Replacement of parts or structures resulting from extensive storm or accident damage may be treated as capital expenditures. Please refer to the Capitalization Policy in this document for guidance. When maintenance from an outside source is required, a purchase order must be issued and the costs of both materials and labor must be charged to the appropriate maintenance account.

520005 Building Maintenance: Materials used in the repair or improvement of existing City-owned buildings.

520010 Heating, Ventilation and Air Conditioning Equipment Maintenance: Costs associated with the repair and maintenance of HVAC central and window-type units.

520015-520018 Computer and Software Maintenance: Costs associated with the repair and maintenance of computer equipment as well as maintenance agreements on software.

520020 Office Equipment, Instruments and Apparatus Maintenance: The cost of maintaining desks, chairs, filing cabinets, refrigerators, stoves, hot water heaters, chemical apparatus, surgical instruments, recreational or educational apparatus, cameras, tape recorders, computers, printers, electronic automotive and/or radio test equipment, and maintenance agreements on all office equipment.

520025 Machinery and Tool Maintenance: Maintenance costs associated with non-V.E.S. equipment such as stationary machinery, shop and plant equipment, aerator equipment, major tools, fire hoses, sharpening of saw blades, lawn mowers (except riding mowers), boats, trailers, etc.

520030 Miscellaneous Equipment Maintenance.

520035 Book Maintenance: The cost of book binding and repair.

520105 Streets and Roadways Maintenance: All costs involved with the maintenance and repair of streets, sidewalks and curbs and gutters.

520107 Streets-Crack Seal: All costs involved with the maintenance and repair of streets using the crack-seal process.

520115 Storm Sewer Maintenance: All costs associated with the repair and maintenance of drainage ditches.

520116 Drainage Mowing Maintenance: All costs associated with the mowing of drainage ditches.

520120 Traffic Signal Maintenance: Materials and parts used to repair existing City-owned traffic signals.

520125 Street Light Maintenance: Materials and parts used to repair existing City-owned street lights.

520130 Mains and Hydrants Maintenance: The cost of repairing and maintaining water and wastewater mains and fire hydrants.

520135 Meter and Meter Box Maintenance: Expenditures for the repair and maintenance of water meters and meter boxes.

520140 Softball Complex Light Maintenance: Expenditures for the repair and maintenance of lights at the softball complex.

520210 Lift Station Maintenance: Materials and parts used to repair and maintain wastewater lift stations.

520220 Park and Playground Light Maintenance: The cost of repairing lighting fixtures around the ball fields, tennis courts, splashpads, etc.

520230 Reservoir and Elevated Tank Maintenance: Expenditures involving the repair and maintenance of ground storage tanks, elevated tanks and standpipes.

520250 Other Structures Maintenance: The cost of repairing and maintaining fences, fire hose racks, pistol range, fire drill tower, ball field stadiums, splash pads, trails, etc.

530000 - 530150 Professional Services: Payments for the costs of legal, outside auditing, engineering services, surveys and appraisals, psychological testing and analysis, recording and filing fees, special investigations and witness fees, third party administrator fees for the City's health plan, and microfilming of City records and documents.

540005 Education and Professional Development: Payments made for conference registration, transportation, meals, lodging and other costs incurred by employees while attending schools and educational seminars.

540010 Computer Training: Payments for registration for training on various software packages.

540015 City-wide Training: Payments for the costs associated to various in-house training programs made available to City employees.

540020 Mileage Reimbursement: Payment made to employees for costs incurred for use of a personal vehicle for City business.

550010-550025 Subscriptions and Memberships: Expenditures for subscriptions to newspapers, magazines and professional journals, and membership fees to professional organizations such as the Texas Municipal League.

560010-560020 Communications: Payments made for telephone services, including dedicated telephone lines for the transmission of computer information, cell phones, local telephone and long distance.

570010 Lights and Power: Payments made for electricity consumed by City departments.

570020 Heating: Payments made for natural gas, diesel and butane consumed for heating City workplaces.

580010 Laundry: Expenditures for the laundering of employee uniforms.

590010 Purchasing Overhead Fee: A fee charged to all departments to recover the cost of running the Purchasing Department. Each department is charged an amount based on the relation of their expenditure budget to the total budget.

590020 Capital Replacement Charges: A fee charged to City departments for the reimbursement of vehicles and equipment purchased by the Vehicle and Equipment Services Fund.

590030 Repair Charges: Charges collected from City user departments for repairs to vehicles and equipment that do not fall within the normal coverage of the fleet services contract.

590040 V.E.S. Overhead Fee: A fee charged to all departments to recover the cost of running the Vehicle and Equipment Services Department. Each department is charged an amount based on the relation of their expenditure budget to the total budget.

590045 VES Fleet Services: A fee charged to City user departments for the operation of City-owned vehicles and equipment. The charges are based on a percentage factor applied based on the number of vehicles and equipment operated by user departments.

590050 Insurance Charges - Fleet: A fee charged to City user departments for the insurance of City-owned vehicles and equipment. The charges are based on a percentage factor applied based on the number of vehicles and equipment operated by user departments.

590060 Motorpool Lease Charge: The rental charge assessed to any department which rents a vehicle, a motorized, self-propelled piece of equipment, a communications devise or a piece of emergency equipment from the Motorpool.

590070 Communications Equipment Lease Charge: The monthly rental charge collected from each department to which communications and/or emergency equipment (lights and sirens) are assigned. Each piece of communications and emergency equipment has been assigned a monthly lease charge, the value of which is based on a discounted rate to recover the maintenance and operations costs and replacement depreciation of the communications equipment. The monthly lease amount for each department is equal to the sum of the lease charges for all the communications and/or emergency equipment assigned to that department.

590080 Print Shop Fees: A fee charged to all departments to recover the cost of labor performed by the Print Shop Department for printing projects. Each department is charged hourly for all printing performed by this department.

590085 Print Shop Overhead Fee: A fee charged to City funds to recover the cost of running the Print Shop Department. Each department is charged an amount based on the relation of their expenditure budget to the total budget.

590090 I.T. Lease Charge: The rental charge assessed to each City department which uses C.P.U. time.

600010-600070 Advertising and Publications: The costs associated with printing advertisements, public notices, etc.

610010 Commercial Equipment Rental: The cost of renting equipment such as dump trucks, bulldozers, draglines, office equipment, etc. from commercial sources.

620010 - 620020 Public and Employee Relations: Expenditures related to the Annual Employee appreciation event and for items such as flowers for funerals, and retirement gifts.

630010-630040 Medical Claim Payments: Monies used to pay medical claims arising as a result of the operation by the City of a self-insured health plan.

630070 Wellness Program: Reimbursement made to employees and retirees for health club memberships. Employees and retirees are required to utilize their membership a certain amount of times monthly to qualify for the reimbursement program.

630080-630200 Insurance payments paid to cover risks for general liability, police/professional liability, public officials' errors and omissions, boiler & machinery, fleet liability, contractors equipment, radio towers, computer equipment, worker's compensation, etc.

640010 700 Main Center Building Rental: The cost to City departments for the rental of portions of 700 Main Center, a City owned and maintained office building.

640020 Land and Building Rental: The cost of renting land and/or buildings for City use.

650010 Contract Labor: Monies used to pay non-City workers for jobs performed on a contract basis.

650020 Tournaments and Programs: Monies used to pay the cost of referees, etc. who provide contract services for the City's recreation programs.

650510-650550 Landfill Fees: Fees associated to dumping waste at the landfill, including sludge disposal fees, tipping fees, leachate hauling/disposal, etc.

660010 Principal: Payments made to reduce the principal amount of outstanding bonds.

660020 Interest: The annual amount required to pay for the use of outstanding bond principal.

660030 Agents Fees: Fees charged by banks who, as designated paying agents, redeem bond coupons from bondholders.

660040-660045 Bank Charges - Service charges for banking services as well as fees paid for use of credit card machines.

660050 Arbitrage Rebate Payment - Payment to the US Treasury equal to all interest earned on bond proceeds in excess of the bond yield.

690020 Appraisal District.

690010 County Tax Assessor/Collector.

670015 County Emergency Management - Payment to Victoria County for the City's portion of the interlocal agreement for the operation of an emergency management office.

670050 South Texas Zoological Society.

670040-670310 Various Local Organizations: Disbursements made to various local organizations of hotel occupancy taxes collected from lodging establishments located within the City limits.

700070 Refund Contracts.

700080 Refund of Collected Revenues.

700220 Court Costs, Judgments and Damages.

710010 Fuel Stock: All fuels, fluids and lubricants intended for consumption in normal vehicle or motorized equipment operations.

710020 Warehouse Stock: The goods carried in the warehouse inventory.

710030 Garage Consumables: Various consumable items, such as reflective tape, batteries, switches, used to maintain and/or repair vehicles.

710050 V.E.S. Communications Equipment Parts: All parts used to maintain and/or repair V.E.S. communications and/or emergency (lights and sirens) equipment.

720100-721700 Operating Transfers: Operating transfers between funds. These transfers only represent expenses to individual City funds, not actual expense to the City.

CAPITAL OUTLAY

900110 Buildings.

900120 Heating, Ventilation and Air Conditioning Equipment: Purchase of central mechanical heating, ventilation and air conditioning equipment and window air conditioners. (Does not include duct work and air registers.)

900130 Land.

900150 Other Structures: Includes fences, hose racks, etc.

900200 Streets and Roadways: Improvements to streets, parking lots, culverts and bridges.

900210 Sidewalks.

900220 Street Lights.

900230 Traffic Signals.

900240 Mains and Hydrants: Construction of new water and wastewater lines.

900300 Storm Sewers: Construction of new storm sewers.

900400 Meters and Meter Boxes.

900600 Reservoirs and Elevated Tanks.

950100 V.E.S. Motor Vehicles: Purchase of automobiles, trucks, motorcycles, heavy construction equipment, and all other motorized, self-propelled rolling stock.

950120 Office Equipment, Instruments and Apparatus: Purchase of desks, chairs, typewriters, filing cabinets, beds, refrigerators, stoves, hot water heaters, recreational or educational apparatus, cameras, electric hand dryers, tape recorders, printers, surveying instruments, scales, automotive and/or radio test equipment, etc. which have a unit of value of $1,000.00 or greater.

950300 V.E.S. Communications Equipment: Purchase of communications and biotelemetry equipment, vehicle emergency lights and sirens.

950400 Chemical, Medical, Surgical Equipment.

950500 Computer Hardware.

950510 Computer Software.

950530 Cabling and Conduit: Fiber installations.

950600 Machinery and Tools: Purchase of shop and plant equipment, major tools, stationary machinery, bullet-proof vests, motors, trailers, boats, training films or tapes, etc.

950700 Books: Purchase of books for the public library. All books purchased for the library are considered capital outlay even though their unit value is less than $1,000.00.

950900 Other Equipment.

970020 Auc-Engineering: Engineering cost for large assets under construction.

970030 Auc-Construction: Construction cost for large assets under construction.

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CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
WATER/WASTEWATER FUND			
41ENV - Environmental			
	Others:		
	Professional Services - original request is $12,396 more than prior year funded		
	Legal Fees	$ 70,000	$ 70,000
	Contract Work	20,000	20,000
	Educational Development - original request is $6,300 less than prior year funded	1,200	1,200
	Subtotal - Environmental	$ 91,200	$ 91,200
41NON - Non Departmental			
	Transfer-General Fund - original request is $11,100 more than prior year funded	$ 2,586,700	$ 2,594,900
	Transfer-Health Fund - original request is the same level as prior year funded	30,000	30,000
	Subtotal - Non Departmental	$ 2,616,700	$ 2,624,900
41PLT - Water Plant			
	Vehicles:		
	Replace 20 ft utility trailer with 18 ft utility trailer with ramp	$ 10,000	$ 5,000
	Building Improvements:		
	Replace compressor on AC unit #3	3,200	-
	Replace compressor on roof of lower MCC Building	2,900	-
	Heat, Vent, Air Conditioning:		
	Replace 12 ton RTU Raw Pump Station 1	10,593	10,593
	Computer Hardware:		
	Replace computer #18114 - per IT replacement plan	1,100	1,100
	Replace iPad #18540 - per IT replacement plan	700	700
	Other Capital Outlay:		
	Machinery & Equipment:		
	Replace Below grade sampling stations for bac-t sample collection	4,575	4,575
	Replace Model 11-159 Electronic Control Drive For 8" Butterfly Valve	9,471	9,471
	Replace Disconnects For Water Wells	12,100	12,100
	Replace Liftable Work Platform For Forklift	1,100	1,100
	Replace LED Lighting For Basin Light Replacement	9,000	9,000
	Replace Suction Hose For Use With 12" Diesel Pump	9,300	9,300
	Office Equipment, Instrumentation, Apparatus:		
	Replace SC-200 Controllers for 1720-E InlineTurbidimeters	12,000	12,000
	Replace DR6000 Benchtop Spectrophotometer For Lab	9,000	9,000
	Replace TitraLab AT1000 Potentiometric Titrator For ClO2 Analysis	3,200	3,200
	Other Structures:		
	Overhaul of Water Well #12	100,000	100,000
	Other:		
	Other Structure Maintenance - original request is $10,000 less than prior year funded		
	Mowing Contracts	58,077	58,077
	Fence Repairs for Wells & Towers	3,000	3,000
	Professional Services - original request is $14,400 more than prior year funded		
	Annual Fee and Monitoring	106,578	106,578
	Water Master and TCEQ Fees	12,500	12,500
	Elevated Tower Inspections	15,000	15,000
	SCADA configuration	25,000	25,000
	Annual Fire System Inspection	1,000	1,000
	Maintenance to Fire Sprinkler System in Chlorine Building	1,500	1,500
	Differential Meter Calibrations	2,875	2,875
	Backflow Prevention calibration	640	640
	SCBA Certification	2,250	2,250
	Overhead Hoist Inspections	2,900	2,900
	Robocon VFD Inspection and Parts	2,875	2,875
	W&T Annual Safety Training	2,500	2,500
	Annual Radio Tower Inspections	3,000	3,000
	Hach On-Line Benchtop Analyzer Service Contract	12,000	12,000
	Lightning Arrestor System Inspection/Recertification Plant. #3	5,937	5,937
	LT2 Raw Water Cryptosporidium & E-Coli Sampling	5,800	5,800
	Software Maintenance - original request is $4,700 more than prior year funded		
	iGlobalcare for iFix 3.5 and iHistorian software	15,000	15,000
	Concept Renewal	1,725	1,725
	MP2 Relicense	1,700	1,700
	Technical support cost	600	600
	Advanced Support for Unity Pro S	3,000	3,000
	Office Equip, Instr Maintenance - original request is $26,980 less than prior year funded		
	UPS Maintenance	3,000	3,000
	Modicon Compact PLC Cards	7,500	7,500
	Multifunction Printer Maintenance contract	1,280	1,280
	Office Equipment maintenance	1,500	1,500

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
WATER PLANT - CONTINUED	**Machinery Tools** - original request is $16,290 less than prior year funded	308,645	308,645
	Streets & Roadways - New to FY 2017	22,000	22,000
	Small Tools & Supplies - original request is the same level as prior year funded	32,000	32,000
	Fuel - original request is the same level as prior year funded	15,578	12,971
	Lights & Power - original request is the same level as prior year funded	1,030,000	910,000
	Uniforms & Clothing - original request is the same level as prior year funded	3,600	3,600
	Subtotal - Water Plant	$ 1,908,799	$ 1,775,092
41PRE - PreTreatment			
	Other:		
	Software Maintenance - original request is $50 more than prior year funded		
	Linko Software Maintenance	$ 1,965	$ 1,965
	Professional Services - original request is $42,500 more than prior year funded		
	Sampling and monitoring	4,000	4,000
	Local Limits Development for Odem St. WWTP	75,000	75,000
	Subtotal - PreTreatment	$ 80,965	$ 80,965
41UBO - Utility Billing Office			
	Computer Equipment Hardware:		
	Replace Laptop #80237 - per IT replacement plan	$ 1,545	$ 1,544
	Other:		
	Office Supplies - original request is $6,115 more than prior year funded	151,515	145,400
	Equip Machine Rental - none requested, $936 funded in prior year	-	-
	Software Maintenance - original request is $2,404 more than prior year funded		
	Annual Sensus Flexnet Maintenance	9,000	9,000
	Address Verification Software	4,200	4,200
	Office Equip, Inst, Maintenance - original request is $800 less than prior year funded	3,400	3,400
	Processing Payment Fee - original request is same level as prior year funded	17,000	7,500
	Fuel - original request same level as prior year funded	10,385	8,647
	Print Shop Fees - original request is $2,650 more than prior year funded	3,282	632
	Professional Services - original request is $3,200 more than prior year funded		
	Presort Mailing Service	12,000	12,000
	Armored Car Security Service	7,200	7,200
	Subtotal - Utility Billing Office	$ 219,527	$ 199,523
41WAT - Water Department			
	Personnel:		
	Replace Engineering Technician with Engineer-in-Training	$ 12,791	$ 15,901
	Vehicles:		
	Replace Chevy pickup with F150 reg cab V6 pickup	22,500	-
	Replace Ford pickup with like vehicle	22,000	-
	Replace Ford F550 with utility bed with F550 with utility bed	75,000	60,000
	Replace Air Compressor with trailer mounted air compressor	23,000	23,000
	Computer Equipment Hardware:		
	Replace Computer #18812 - per IT replacement plan	1,100	1,100
	Replace iPad #18600 - per IT replacement plan	700	700
	Additional computer	1,625	1,625
	Other Capital Outlay:		
	Machinery & Equipment:		
	Adding 275KW Generator	37,500	37,500
	Replacing 14" Gas Chop Saws	2,850	2,850
	Replacing 2 - 3" Trash Pump	3,500	3,500
	Replacing 2 sets -Shoring Jacks	4,350	4,350
	Replacing 2 - Shoring Jack Pumps	2,100	2,100
	Replacement RD7100 Locator Kit	3,800	3,800
	Adding Backhoe Attachment	10,000	10,000
	Building & Improvements:		
	Adding Maglocks for exterior doors	875	875
	Mains & Hydrants:		
	Emergency Line Replacement	200,000	200,000
	North Heights Phase IV Water Line Replacement	600,000	600,000
	Other:		
	Small Tools & Supplies - original request is $1,450 more than prior year funded	40,000	40,000
	Fuel - original request is the same level as prior year funded	51,320	42,733
	Mains & Hydrants Maintenance - original request is $25,600 less than prior year funded	274,400	274,400
	Meter & Meter Box Maintenance - original request is $25,000 less than prior year funded	162,500	162,500
	Educational Development - original request is $1,050 more than prior year funded	20,370	20,370
	Professional Services - original request is $85,000 more than prior year funded		
	Engineering Fees	10,000	10,000
	Miscellaneous Fees	5,000	5,000
	Technical Support for WORCS	5,000	5,000
	Master Plan Update	85,000	85,000
	Subtotal - Water Department	$ 1,677,281	$ 1,612,304

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
41WST - Wastewater			
	Vehicles:		
	Replace Dump Truck with Dump Truck with tarp	$ 97,500	$ 97,520
	Computer Equipment Hardware:		
	Additional Computer	1,625	1,625
	Other Capital Outlay:		
	Mains & Hydrants:		
	Emergency Pipe Replacement	300,000	300,000
	North Heights Phase IV Pipe Replacement	600,000	600,000
	Machinery & Equipment:		
	Additional 275KW Generator	37,500	37,500
	Replace 2 - 14" Chop Saws	3,000	3,000
	Replace Jet Hoses 1' - 3/4"	7,000	7,000
	Replace Shoring Jacks and Pumps	8,250	8,250
	Replace M98 Gas Power Sewer Cable Machine	4,100	4,100
	Replace My30CSL Video Inspection System	8,400	8,400
	Additional Pipe Racks for Vacuum Truck	4,800	4,800
	Replace Pit Bull Pipe Fushion Machine	8,200	8,200
	Upgrade IBAK T66 Transporter Upgrade	8,300	8,300
	Buildings & Improvements:		
	Adding Maglocks for exterior doors	875	875
	Other:		
	Mains & Hydrant Maintenance - original request is $14,400 more than prior year funded		
	Regular Maintenance	100,000	100,000
	Line Cleaning	100,000	100,000
	Bedding Sand	14,400	14,400
	Lift Station Maintenance - original request is $6,000 more than prior year funded		
	Regular Maintenance	34,200	34,200
	Chemical Feed Pump Parts	1,000	1,000
	Sump Pumps	2,500	2,500
	Lift Station Pump Repair	10,000	10,000
	Gas Detector annual calibration	2,098	2,098
	Calibration Gas for Gas Detector	600	600
	Hydroranger Transducers	3,000	3,000
	Hydroranger 200	2,400	2,400
	RPZ - Backflow annual calibrations & Repairs	1,920	1,920
	Paint	1,540	1,540
	Oil and Grease	2,500	2,500
	Required Annual Lift Station - SRL Certification	1,500	1,500
	Airport Meter Calibration	350	350
	Electrical Disconnects for Lifts Stations	6,000	6,000
	Fuel - original request is the same level as prior year funded	34,055	28,357
	Lights & Power - original request is $22,000 more than prior year funded	100,000	95,000
	Professional Services - original request is $25,000 more than prior year funded		
	Engineering Fees	15,000	15,000
	Master Plan Update	25,000	25,000
	Subtotal - Wastewater	$ 1,547,613	$ 1,536,935

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
41WWP - Wastewater Plant			
	Personnel:		
	Premium Payroll - original request is $20,000 more than prior year funded	$ 80,000	$ 80,000
	Vehicles:		
	Replace Chevy pickup with F150 reg cab V6 pickup	22,500	-
	Computer Equipment-Software:		
	Regional Plant SCADA Improvement Project	50,000	750,000
	Other Capital Outlay:		
	Other Structures:		
	Continue work on Aeration Basin 2 and 3 stairs	9,500	9,500
	Replace Clarifier Cat-walk	27,000	27,000
	Office Equipment & Apparatus:		
	Replace refrigerated ISCO Sampler	7,500	7,500
	Replace 2 Siemens SFC-PC Chlorine Feed Controllers	8,000	8,000
	Machinery & Equipment:		
	Replace Raw Pump VFD	11,160	11,160
	Replace Line Cleaning Container Ramp	13,000	13,000
	Replace Grit Classifier liners	9,700	9,700
	Other:		
	Small Tools & Supplies - original request is $2,700 less than prior year funded	41,700	41,700
	Botanical & Ag - original request is $10,000 more than prior year funded	41,180	41,180
	Computer Maintenance - original request is $5,150 more than prior year funded	6,650	6,650
	Machinery & Tool Maintenance - original request is $12,800 less than prior year funded	104,688	104,688
	Fuel - original request is the same level as prior year funded	19,905	16,574
	Lights & Power - original request is $369,790 more than prior year funded	789,790	700,000
	Sludge Disposal Fee - original request is the same level as prior year funded	159,150	159,150
	Professional Services - original request is $5,450 more than prior year funded		
	Odem Street Plant Storm Water Application & Annual Fees	500	500
	TCEQ Fees	97,500	97,500
	Senate Bill 818 Fees	34,000	34,000
	Contract Hauling	1,800	1,800
	Odem Street Storm Water Testing	500	500
	Sludge Testing	530	530
	Biomonitoring	1,660	1,660
	Table II Monitoring	11,368	11,368
	Table III Monitoring	4,872	4,872
	Shipping	1,000	1,000
	Regional Local Limits	1,200	1,200
	Hauler Local Limits	350	350
	Process Testing	2,500	2,500
	Instrument Calibrations	1,500	1,500
	Annual Belt Filter Press Inspection	2,250	2,250
	Hoist Inspection & Service Call-outs	3,000	3,000
	Tower Inspection	600	600
	Aldinger Lab Equipment Calibration	700	700
	SCBA Certification	1,350	1,350
	Risk Management Plan	2,550	2,550
	Required Annual SRL Certification	1,500	1,500
	Odem St. Storm Water Annual Audit	500	500
	CL2/SO2 Leak Sensor Calibration	1,000	1,000
	Educational Development - original request is $5,000 more than prior year funded	14,775	14,775
	Equipment & Machine Rental - original request is $1,000 more than prior year funded	6,300	6,300
	Transfer to Construction - Sludge Dewatering Equipment	1,531,000	1,531,000
	Subtotal - Wastewater Treatment Plant	$ 3,126,228	$ 3,710,607
	WATER/WASTEWATER FUND TOTAL	***$ 11,268,313***	***$ 11,631,526***

CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

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.

CITY OF VICTORIA, TEXAS
700 MAIN CENTER FUND
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CITY OF VICTORIA, TEXAS
700 MAIN CENTER
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

The purpose of the 700 Main Center Fund is to account for revenue and expenses of a large office complex operated by the City as an enterprise. It is currently leasing space, based on square footage leased, to several City departments and the Victoria Economic Development Corporation. The attached budget highlights and assumptions are presented in two sections. The first section is an executive summary of the 700 Main Center Fund overall. The second section includes major budgetary assumptions made on revenues and departmental expenses.

Section I – 700 Main Center Fund Executive Summary:

- ***Fiscal Year 2016 Ending Working Capital*** - projected to be $43,750. There have been no amendments to the Fiscal Year 2016 budget.

- ***Fiscal Year 2017 Ending Working Capital*** - projected to be $48,504, represents approximately 4 months of operating reserves.

Section II – 700 Main Center Fund Revenues & Expenses:

Revenue Highlights/Assumptions:

- ***Rental Revenues*** - Rental charges to City departments remain the same as Fiscal Year 2016. The rental revenue from City funds are as follows:

Fund	*Fiscal Year 2016 Rent*	*Fiscal Year 2017 Rent*	*Increase*
General Fund	$46,999	$ 46,999	$ -
Convention & Visitors Bureau Fund	2,586	2,586	-
Water/Wastewater Fund	36,497	36,497	-
Environmental Services Fund	10,275	10,275	-
Information Technology Fund	12,716	12,716	-
Print Shop Fund	14,727	14,727	-
Total:	**$123,800**	**$123,800**	**$ -**

- ***Victoria Economic Development Corporation (VEDC)*** –The annual revenue for VEDC is budgeted at $27,500, which includes rental for office space, as well as reimbursement for long distance telephone.

Section II – 700 Main Center Fund Revenues & Expenses - continued:

Expense Highlights/Assumptions:

- ***Professional Services Account*** – $26,000 for janitorial services is budgeted, the same level as prior year.
- ***Transfer to General Fund*** – budgeted at $15,130, the same level as prior year.
- ***Internal Service Charges*** – budgeted at $7,262, the same level as prior year.
- ***Capital Outlay*** – no capital outlay expenses are budgeted for Fiscal Year 2017, compared to $2,000 the prior year.

CITY OF VICTORIA, TEXAS
700 MAIN CENTER FUND
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

Fiscal Year 2014-2015 Actual: Actual audited revenues and expenditures for the most recently completed fiscal year.

Fiscal Year 2015-2016 Original Budget: Amounts originally adopted by City Council.

Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016, these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

Note: Expenses are presented first in summary format, and immediately following, in line item detail format.

CITY OF VICTORIA, TEXAS
700 MAIN CENTER FUND
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 34,804	$ 39,042	$ 39,042	$ 43,750
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, OCTOBER 1	**$ 34,804**	**$ 39,042**	**$ 39,042**	**$ 43,750**
REVENUES				
Charges for Services-Internal Customers	$ 123,800	$ 123,800	$ 123,800	$ 123,800
Charges for Services-External Customers	27,500	27,500	27,500	27,500
Miscellaneous	-	-	-	-
Total Revenues	**$ 151,300**	**$ 151,300**	**$ 151,300**	**$ 151,300**
TOTAL FUNDS AVAILABLE	**$ 186,104**	**$ 190,342**	**$ 190,342**	**$ 195,050**
EXPENDITURES				
Personnel	$ -	$ -	$ -	$ -
Operations & Maintenance Budget	145,442	145,442	144,592	146,546
Capital Outlay Budget	2,000	2,000	2,000	-
Total Expenditures	**$ 147,442**	**$ 147,442**	**$ 146,592**	**$ 146,546**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 38,662	$ 42,900	$ 43,750	$ 48,504
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 38,662**	**$ 42,900**	**$ 43,750**	**$ 48,504**

CITY OF VICTORIA, TEXAS
700 MAIN CENTER FUND - REVENUES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Revenues	Fiscal Year 2015-16 Original Revenues	Fiscal Year 2015-16 Amended Revenues	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed 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
Sub-Total	**$ 123,800**	**$ 123,800**	**$ 123,800**	**$ 123,800**	**$ 123,800**
Charges For Services-Outside Customers					
Victoria Economic Development Corporation	$ 29,717	$ 27,500	$ 27,500	$ 27,500	$ 27,500
Sub-Total	**$ 29,717**	**$ 27,500**	**$ 27,500**	**$ 27,500**	**$ 27,500**
Miscellaneous					
Interest Income	$ -	$ -	$ -	$ -	$ -
Sub-Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total	**$ 153,517**	**$ 151,300**	**$ 151,300**	**$ 151,300**	**$ 151,300**

CITY OF VICTORIA, TEXAS
700 MAIN CENTER FUND - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ -	$ -	$ -	$ -	$ -
Materials & Supplies	934	2,500	2,500	1,500	2,500
Building Maintenance	11,656	15,805	15,805	15,805	15,800
Equipment Maintenance	890	8,000	8,000	8,000	8,000
Professional Services	23,218	26,000	26,000	26,000	26,000
Communication Expense	193	250	250	200	250
Electricity & Heating	65,099	65,000	65,000	65,200	65,200
Internal Service Charges	7,262	7,262	7,262	7,262	7,262
Insurance	5,652	5,495	5,495	5,495	6,404
Transfer to General Fund	-	15,130	15,130	15,130	15,130
Capital Outlay - Bldgs & Improv	19,986	2,000	2,000	2,000	-
Capital Outlay - Heat, Vent & A/C	28,130	-	-	-	-
Capital Outlay - Other Equipment	-	-	-	-	-
Total Expenditures:	**$ 163,020**	**$ 147,442**	**$ 147,442**	**$ 146,592**	**$ 146,546**

CITY OF VICTORIA, TEXAS
700 MAIN CENTER FUND - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/510010	SMALL TOOLS & SUPPL	$ 934	$ 2,500	$ 2,500	$ 1,500	$ 2,500
COV1/520005	BUILDING MAINTENANCE	11,656	15,805	15,805	15,805	15,800
COV1/520010	AIR COND, HEAT, VENT	890	8,000	8,000	8,000	8,000
COV1/530000	PROFESSIONAL SVCS	23,218	26,000	26,000	26,000	26,000
COV1/560012	LONG DIST TEL EXP	193	250	250	200	250
COV1/570010	LIGHTS & POWER	65,099	65,000	65,000	65,200	65,200
COV1/590010	PURCH HANDLING FEES	2,326	2,326	2,326	2,326	2,326
COV1/590030	REPAIR CHARGES	-	-	-	-	-
COV1/590100	SAFETY MGMT OVERHEAD	4,936	4,936	4,936	4,936	4,936
COV1/630105	GEN LIAB FROM MULT	688	616	616	616	699
COV1/630120	PUBLIC OFFICIALS E&O	1,095	1,040	1,040	1,040	1,210
COV1/630130	COMPREH PROP INS	3,734	3,702	3,702	3,702	4,358
COV1/630190	CRIME COVERAGE	135	137	137	137	137
COV1/720100	TRANS-GENERAL FUND	-	15,130	15,130	15,130	15,130
COV1/900110	BUILDINGS & IMPROVMT	19,986	2,000	2,000	2,000	-
COV1/900120	HEAT, VENT, AIR COND	28,130	-	-	-	-
Total Expenditures:		**$ 163,020**	**$ 147,442**	**$ 147,442**	**$ 146,592**	**$ 146,546**

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
42MAI - 700 MAIN CENTER FUND			
	Other Capital Outlay:		
	Building Improvements:		
	Replace 300KW generator and transfer switch	$ 81,348	$ -
	Access Control for 7 exterior doors	2,500	-
	Other:		
	Professional Services - original request is $16,500 more than prior year funded		
	Electrician for installation of generator	2,500	-
	Custodial Service	40,000	26,000
	700 MAIN CENTER FUND TOTAL	***$ 126,348***	***$ 26,000***

CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

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.

CITY OF VICTORIA, TEXAS
COMMUNITY CENTER FUND
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CITY OF VICTORIA, TEXAS
COMMUNITY CENTER FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

The purpose of the Community Center Fund is to account for all transactions generated by the operations of the City Community Center. Revenues include usage fees and motel tax transfers. Expenses include operational and capital cost of the Community Center Complex. The attached budget highlights and assumptions are presented in two sections. The first section is an executive summary of the Community Center Fund overall. The second section includes major budgetary assumptions made on revenues and departmental expenses.

Section I – Community Center Fund Executive Summary:

- Fiscal Year 2016 total ending working capital is projected to be $854,370, which consists of $566,262, or approximately 13 months of operating expenses, of undesignated working capital (used for normal operating expenses of the Community Center), and $288,108 designated working capital (used for infrastructure repairs to the building).

  The Fiscal Year 2016 budget was amended for $7,298 for Fiscal Year 2015 carried over encumbrances.

- Fiscal Year 2017 total ending working capital is projected to be $794,208, which consists of $582,412 undesignated working capital (approximately 12 months of operating expenses), and $211,796 designated working capital.

Section II – Community Center Fund Revenues & Expenses:

Revenue Highlights/Assumptions:

1. This initial budget assumes the same level in rental income as prior year. Fiscal Year 2017 rental revenue is projected at $243,000; $226,000 Community Center rental income and $17,000 table & chair rental income.
2. Transfer from Motel Tax Fund is assumed at $330,000 for operations, the same level as Fiscal Year 2016, and $150,000 for building improvements, the same level as Fiscal Year 2016.

Expense Highlights/Assumptions:

- ***Health and Dental Insurance Premiums*** – Management is not proposing any premium increase for the health or dental plan, however management is proposing plan design changes for the Medical Health plan, to include increases to co-pays, annual deductibles and coinsurance levels. There are no plan design changes to the Dental plan.
- The City's Health Plan for Fiscal Year 2017 provides two medical plans for employees/retiree (under 65) to choose from, with different medical cost allocations between employee/retiree (under 65) and City. One medical plan is more traditional with co-pays and the other offers a high deductible with a health savings account *(health savings account is a tax-advantage medical savings account)*.

  Depending on the health plan design selected for the employee/retiree *(under 65)* only plans, health insurance premium cost to the participant will vary from $97.97/month to $398.00/month.

  For Fiscal Year 2016, health and dental premiums were increased ranging from $0.00/month to $25.15/month.

- ***Fiscal Year 2017 Pay Program*** – Personnel-related expenditures are our largest category of expenses and, as such, can have the most significant impact when aligning our expenditures with our available revenues. Unfortunately, due to the "sluggish" economy, management is not proposing any pay program for Fiscal Year 2017. Fiscal Year 2016 pay program consisted of a 3% across-the-board (ATB) pay program for all employees who are not classified in the Police and Fire Step Pay Program. Additionally, pay ranges for certified police and fire personnel were adjusted to compensate for market movement – employees who fell below the new minimum salary for their appropriate pay range received an adjustment to the minimum.

CITY OF VICTORIA, TEXAS
COMMUNITY CENTER FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Expense Highlights/Assumptions – continued:

- Expenses are decreased by $622,550 from Fiscal Year 2016 Budget, due mainly to a decrease in capital improvement projects. Major expense increase/decrease are as follows:

Expense Account	*Expense Increase /(Decrease) From Original FY '16 Budget*	*Major Highlights/Assumptions Of Account*
1. Personnel Cost	$ 30,482	Personnel services accounts were increased by $30K due to reorganization and moving 1 employee from Parks Department to Community Center.
2. Materials & Supplies	$ 550	Increase is mainly due to an increase in office supply expense.
3. Uniforms & Clothing	$ 500	Increase is due to moving laundry expense to this line item.
4. Educational Development	($ 750)	Decrease is based on current year projections.
5. Laundry	($ 500)	Decrease is due to moving expense to Uniforms & Clothing.
6. Capital Outlay – Building Improvements	($ 593,900)	Capital building improvements decreased from FY '16 and include recovering the walkway at the front of the building for $45,000.
7. Capital Outlay – Heating Vent, Air Conditioning	$ 32,312	Capital HVAC has increased from FY'16 and includes replacement of the following units: a. HVAC 4 ton $ 7,202 b. HVAC 12 ton $12,470 c. HVAC 12 ton $12,640
8. Capital Outlay – Other Structure	($ 76,770)	Capital Outlay other structure has decreased from FY '16 and includes the following: a. Repl. round & rectangular tables $82,000 b. Refrigerators & ice machines $23,000 c. Walk-behind & riding floor cleaning machines $20,000 d. New projector screens $ 7,500 e. Scissor lift $18,000
9. Capital Outlay – Computer Hardware	($ 15,000)	No capital computer hardware is budgeted for FY'17, a decrease of $15,000 from the prior year.

CITY OF VICTORIA, TEXAS
COMMUNITY CENTER FUND
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

Fiscal Year 2014-2015 Actual: Actual audited revenues and expenditures for the most recently completed fiscal year.

Fiscal Year 2015-2016 Original Budget: Amounts originally adopted by City Council.

Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016, these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

Note: Expenses are presented first in summary format, and immediately following, in line item detail format.

CITY OF VICTORIA, TEXAS
COMMUNITY CENTER FUND
COMBINED PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital - Operating	$ 595,727	$ 517,645	$ 517,645	$ 566,262
Designated Working Capital - Building	993,047	1,017,778	1,017,778	288,108
Reserved Working Capital - Building Encumb.	-	7,298	7,298	-
Reserved Working Capital - Operating Encumb.	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	**$ 1,588,774**	**$ 1,542,721**	**$ 1,542,721**	**$ 854,370**
REVENUES				
Charges for Services	$ 243,000	$ 243,000	$ 243,000	$ 243,000
Interest Income	150	150	500	500
Interest Income - Building Acct	1,000	1,000	1,500	1,500
Miscellaneous	1,125	1,125	1,773	1,773
Transfers From Motel Tax Fund	330,000	330,000	330,000	330,000
Transfers From Motel Tax Fund - Bldg	150,000	150,000	150,000	150,000
Total Revenues	**$ 725,275**	**$ 725,275**	**$ 726,773**	**$ 726,773**
TOTAL FUNDS AVAILABLE	**$ 2,314,049**	**$ 2,267,996**	**$ 2,269,494**	**$ 1,581,143**
EXPENDITURES				
Personnel Services	$ 266,664	$ 266,664	$ 269,933	$ 297,146
Operations & Maintenance Budget	261,651	261,651	256,723	261,977
Capital Outlay Budget - Building	881,170	888,468	888,468	227,812
Total Expenditures	**$ 1,409,485**	**$ 1,416,783**	**$ 1,415,124**	**$ 786,935**
ENDING WORKING CAPITAL				
Undesignated Working Capital - Operating	$ 641,687	$ 563,605	$ 566,262	$ 582,412
Designated Working Capital - Building	262,877	287,608	288,108	211,796
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 904,564**	**$ 851,213**	**$ 854,370**	**$ 794,208**

CITY OF VICTORIA, TEXAS
COMMUNITY CENTER FUND - OPERATING
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 595,727	$ 517,645	$ 517,645	$ 566,262
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	**$ 595,727**	**$ 517,645**	**$ 517,645**	**$ 566,262**
REVENUES				
Charges for Services	$ 243,000	$ 243,000	$ 243,000	$ 243,000
Interest Income	150	150	500	500
Miscellaneous	1,125	1,125	1,773	1,773
Transfers From Motel Tax Fund	330,000	330,000	330,000	330,000
Total Revenues	**$ 574,275**	**$ 574,275**	**$ 575,273**	**$ 575,273**
TOTAL FUNDS AVAILABLE	**$ 1,170,002**	**$ 1,091,920**	**$ 1,092,918**	**$ 1,141,535**
EXPENDITURES				
Personnel Services	$ 266,664	$ 266,664	$ 269,933	$ 297,146
Operations & Maintenance	261,651	261,651	256,723	261,977
Capital Outlay	-	-	-	-
Total Expenditures	**$ 528,315**	**$ 528,315**	**$ 526,656**	**$ 559,123**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 641,687	$ 563,605	$ 566,262	$ 582,412
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 641,687**	**$ 563,605**	**$ 566,262**	**$ 582,412**

CITY OF VICTORIA, TEXAS
COMMUNITY CENTER FUND - BUILDING
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Designated Working Capital - Building	$ 993,047	$ 1,017,778	$ 1,017,778	$ 288,108
Reserved Working Capital - Building Encumb.	-	7,298	7,298	-
TOTAL WORKING CAPITAL , OCTOBER 1	**$ 993,047**	**$ 1,025,076**	**$ 1,025,076**	**$ 288,108**
REVENUES				
Interest Income	$ 1,000	$ 1,000	$ 1,500	$ 1,500
Transfers From Motel Tax Fund	150,000	150,000	150,000	150,000
Total Revenues	**$ 151,000**	**$ 151,000**	**$ 151,500**	**$ 151,500**
TOTAL FUNDS AVAILABLE	**$ 1,144,047**	**$ 1,176,076**	**$ 1,176,576**	**$ 439,608**
EXPENDITURES				
Capital Outlay Budget	$ 881,170	$ 888,468	$ 888,468	$ 227,812
	$ 881,170	**$ 888,468**	**$ 888,468**	**$ 227,812**
ENDING WORKING CAPITAL				
Designated Working Capital - Building	$ 262,877	$ 287,608	$ 288,108	$ 211,796
Reserved Working Capital - Building Encumb.	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 262,877**	**$ 287,608**	**$ 288,108**	**$ 211,796**

CITY OF VICTORIA, TEXAS
COMMUNITY CENTER FUND - REVENUES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Revenues	Fiscal Year 2015-16 Original Revenues	Fiscal Year 2015-16 Amended Revenues	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Revenues:					
Rental Fees	$ 191,429	$ 226,000	$ 226,000	$ 226,000	$ 226,000
Table & Chair Rental	18,382	17,000	17,000	17,000	17,000
Interest Income - Operating	207	150	150	500	500
Interest Income - Building Account	2,071	1,000	1,000	1,500	1,500
Miscellaneous	1,654	1,000	1,000	1,648	1,648
Convenience Fee	96	125	125	125	125
Transfer From Motel Tax Fund - Operating	330,000	330,000	330,000	330,000	330,000
Transfer From Motel Tax Fund - Building	150,000	150,000	150,000	150,000	150,000
Total Revenues:	**$ 693,839**	**$ 725,275**	**$ 725,275**	**$ 726,773**	**$ 726,773**

CITY OF VICTORIA, TEXAS
COMMUNITY CENTER FUND - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 261,947	$ 266,664	$ 266,664	$ 269,933	$ 297,146
Materials & Supplies	24,988	29,400	29,400	29,350	29,950
Building Maintenance	28,211	30,500	28,500	28,500	30,500
Equipment Maintenance	11,614	7,955	9,955	9,455	7,955
Other Structure Maintenance	1,612	2,500	2,500	2,000	2,500
Professional Services	55,507	4,955	4,955	4,955	5,000
Education & Professional Development	1,106	2,750	2,750	1,600	2,000
Subscriptions & Membership	200	300	300	300	300
Communication Expenditures	3,058	5,200	5,200	3,522	5,225
Electricity & Heating	99,668	105,000	105,000	105,000	105,000
Internal Service Charges	24,618	24,991	24,991	24,991	24,991
Advertising	50	500	500	500	500
Commercial Equipment Rental	1,168	2,550	2,550	2,000	2,550
Insurance	2,829	2,750	2,750	2,750	3,206
Contract Labor	9,272	18,000	18,000	18,000	18,000
Merchant Bank Charges	1,063	2,500	2,500	2,000	2,500
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
Capital Outlay - Bldgs Improvements	65,553	638,900	646,198	646,198	45,000
Capital Outlay - Heat, Vent, Air Cond	-	-	-	-	32,312
Capital Outlay - Other Structure	21,888	227,270	227,270	227,270	150,500
Capital Outlay - Computer Hardware	-	15,000	15,000	15,000	-
Capital Outlay - Machinery & Equipment	-	-	-	-	-
Total Expenditures:	**$ 634,152**	**$ 1,409,485**	**$ 1,416,783**	**$ 1,415,124**	**$ 786,935**

CITY OF VICTORIA, TEXAS
COMMUNITY CENTER FUND - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 163,336	$ 163,544	$ 163,544	$ 170,472	$ 183,428
COV1/500110	TEMPORARY PAYROLL	11,936	16,000	16,000	12,545	16,000
COV1/500115	EXTRA STRAIGHT TIME	443	1,000	1,000	721	1,000
COV1/500125	PREMIUM PAYROLL	3,017	5,000	5,000	3,571	5,000
COV1/500130	LONGEVITY PAY	245	519	519	538	566
COV1/500200	TMRS	29,328	28,776	28,776	29,705	31,749
COV1/500300	SOCIAL SECURITY	12,770	14,281	14,281	14,438	15,803
COV1/500400	HEALTH & ACC INSUR	29,821	30,260	30,260	30,260	33,637
COV1/500410	RETIREE HEALTH & ACC	7,104	3,420	3,420	3,420	3,420
COV1/500450	DENTAL INSURANCE	886	856	856	856	958
COV1/500600	WORKERS' COMP	2,399	2,395	2,395	2,395	5,010
COV1/500910	SAFETY FOOTWEAR ALLO	638	613	613	888	575
COV1/500700	STATE UNEMPL TAX	25	-	-	125	-
COV1/510005	OFFICE SUPPLIES	2,408	1,500	1,500	1,500	2,000
COV1/510010	SMALL TOOLS & SUPPL	20,928	26,000	26,000	26,000	26,000
COV1/510025	CHEM, MED, SURG SUP	106	100	100	100	150
COV1/510030	BOTANICAL & AG	502	500	500	500	500
COV1/510045	UNIFORMS & CLOTHING	119	800	800	300	1,300
COV1/520005	BUILDING MAINTENANCE	28,211	30,500	28,500	28,500	30,500
COV1/520010	AIR COND, HEAT, VENT	9,425	4,000	6,000	6,000	4,000
COV1/520017	SOFTWARE MAINTENANCE	1,155	1,155	1,155	1,155	1,155
COV1/520020	OFF EQPT,INST MAINTN	737	800	800	800	800
COV1/520025	MACHINERY TOOLS	296	2,000	2,000	1,500	2,000
COV1/520250	OTHER STRUCT MAINT	1,612	2,500	2,500	2,000	2,500
COV1/530000	PROFESSIONAL SVCS	55,507	4,955	4,955	4,955	5,000
COV1/540005	EDUCATIONAL DEVELOP	592	1,750	1,750	1,000	1,000
COV1/540020	MILEAGE REIMBURSE	514	1,000	1,000	600	1,000
COV1/550010	SUBSCRIPS & MEMBR	200	300	300	300	300
COV1/560010	LOCAL TEL EXPENSES	3,058	5,200	5,200	3,500	5,200
COV1/560012	LONG DIST TEL EXP	-	-	-	22	25
COV1/570010	LIGHTS & POWER	99,668	105,000	105,000	105,000	105,000
COV1/580010	LAUNDRY	924	500	500	950	-
COV1/590010	PURCH HANDLING FEES	2,909	2,909	2,909	2,909	2,909
COV1/590080	PRINT SHOP FEES	28	401	401	401	401
COV1/590085	PRINT SHOP OVERHEAD	3,024	3,024	3,024	3,024	3,024
COV1/590090	INFO TECH CHARGES	15,237	15,237	15,237	15,237	15,237
COV1/590100	SAFETY MGMT OVERHEAD	3,420	3,420	3,420	3,420	3,420
COV1/600010	ADVER & PUBLICATIONS	50	500	500	500	500
COV1/610010	EQUIP & MACHIN RENTL	1,168	2,550	2,550	2,000	2,550
COV1/630105	GEN LIAB FROM MULT	344	308	308	308	350
COV1/630120	PUBLIC OFFICIALS E&O	548	520	520	520	605
COV1/630130	COMPREH PROP INS	1,869	1,853	1,853	1,853	2,182
COV1/630190	CRIME COVERAGE	68	69	69	69	69
COV1/650010	CONTRACT LABOR	9,272	18,000	18,000	18,000	18,000
COV1/660045	BANK MERCHANT CHARGE	1,063	2,500	2,500	2,000	2,500
COV1/720100	TRANS-GENERAL FUND	19,800	19,800	19,800	19,800	19,800
COV1/720700	TRANSFER-HEALTH FUND	-	2,000	2,000	2,000	2,000

CITY OF VICTORIA, TEXAS
COMMUNITY CENTER FUND - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/900110	BUILDINGS & IMPROVMT	65,553	638,900	646,198	646,198	45,000
COV1/900120	HEATING, VENT, AIR COND	-	-	-	-	32,312
COV1/900150	OTHER STRUCTURES	21,888	227,270	227,270	227,270	150,500
COV1/950500	COMP EQUIP-HARDWARE	-	15,000	15,000	15,000	-
Total Expenditures:		**$ 634,152**	**$ 1,409,485**	**$ 1,416,783**	**$ 1,415,124**	**$ 786,935**

CITY OF VICTORIA, TEXAS
PERSONNEL CHART
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	FY 2012	*FY 2013*	*FY 2014*	*FY 2015*	*FY 2016*	*FY 2017*
COMMUNITY CENTER FUND						
Community Center	7	7	7	6	6	7 [1]
COMMUNITY CENTER FUND TOTAL	***7***	***7***	***7***	***6***	***6***	***7***

[1] Recreation Coordinator position moved from Parks & Recreation into Community Center Fund

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
43CTR - COMMUNITY CENTER FUND			
	Personnel:		
	Re-org Recreation Coordinator to Community Center Event Coordinator	$ 34,366	$ 42,720
	Computer Equipment - Hardware		
	New copier/printer for business office	2,500	-
	Other Capital Outlay:		
	Building Improvements:		
	Recover walkway at front of building	45,000	45,000
	Heating, Vent, Air Conditioning:		
	Replace HVAC 4 ton unit	7,202	7,202
	Replace HVAC 12 ton unit	12,470	12,470
	Replace HVAC 12 ton unit	12,640	12,640
	Other Structures:		
	Replace round and rectangular tables	82,000	82,000
	New refrigerators and ice machines	23,000	23,000
	New walk behind and riding floor cleaning machines	20,000	20,000
	New projector screens	7,500	7,500
	Scissor Lift	18,000	18,000
	Other:		
	Professional Services - original request is $45 more than prior year funded	5,000	5,000
	Grease Trap Cleaning		
	Fire Suppression/Range Hood System Check		
	Termite Inspection		
	Backflow Preventer Inspection		
	Fire Extinguisher Inspection		
	Scissor Lift Inspection		
	A/C Filter Replacement		
	Fire Alarm Inspection		
	Educational Development - original request is $1,250 more than prior year funded	3,000	1,000
	COMMUNITY CENTER FUND TOTAL	***$ 272,678***	***$ 276,532***

CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

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

CITY OF VICTORIA, TEXAS
ENVIRONMENTAL SERVICES FUND
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FISCAL YEAR 2016-2017

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CITY OF VICTORIA, TEXAS
ENVIRONMENTAL SERVICES FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Staff has assembled the proposed budget for Fiscal Year 2017 that is financially sound and adequately addresses a wide range of priorities. The proposed budget addresses the following priorities: addressing various environmental issues *(air-quality and recycling)*; ensuring adequate landfill capacity and complying with TCEQ requirements; continuing to monitor and evaluate the brush-composting site and landfill methane gas contract; providing quality and effective residential refuse collection services; and, ensuring an adequate level of working capital reserves.

The attached budget highlights and assumptions are presented in two sections. The first section is an executive summary of the Environmental Services Fund overall which consists of the *Operating Fund* and *Closure/Post-Closure Fund*. The second section includes major budgetary assumptions made on revenues and expenses.

Section I – Environmental Services Fund Executive Summary:

Fiscal Year 2016 - Recap:

- ***Fiscal Year 2016 Ending Operating Fund Undesignated Working Capital Balance -*** is projected to be $4,328,101 compared to the original Fiscal Year 2016 ending operating working capital balance of $4,173,178. The difference represents an increase in operating working capital balance of $154,923 which consists of the following items:

1.	FY ’15 ending working capital balance came in 0.3% higher than projected:	$ 14,142
2.	FY ’16 projected revenues are expected to come in 5.2% over budget:	266,966
3.	FY ’16 projected expenses are expected to come in 1.9% over budget:	(126,185)
		$154,923

- ***Fiscal Year 2016 Operating Fund Budget Amendment*** – Fiscal Year 2016 Operating Fund was amended for Fiscal Year 2015 carryover encumbrances of $28,393.

- ***Fiscal Year 2016 Ending Closure and Post-closure Fund Working Capital Balance -*** is projected to be $2,012,672 compared to the original Fiscal Year 2016 closure and post-closure ending working capital balance of $2,268,390. The difference represents a decrease in closure and post-closure working capital balance of $255,718 which consists of the following items:

1.	FY ’15 ending working capital balance came in 2.6% lower than projected:	($ 53,541)
2.	FY ’16 projected revenues are expected to come in 14.6% over budget:	34,650
3.	FY ’16 projected expenses are expected to come in over budget:	(236,827)
		($255,718)

- ***Fiscal Year 2016 Closure and Post-closure Fund Budget Amendment*** – Fiscal Year 2016 Closure and Post-Closure Fund was amended for Fiscal Year 2015 carryover encumbrances of $26,436.

Fiscal Year 2017 Assumptions:

- ***Fiscal Year 2017 Projected Ending Working Capital Balance*** – the *Operating Fund* is projected to be $4,493,040, which is $164,939 higher than the projected Fiscal Year 2016 ending working capital balance. The Closure & Post-closure Fund is projected to be $2,262,172, which is $249,500 lower than the projected Fiscal Year 2016 ending working capital balance; due to no closure & post-closure expenses budgeted for Fiscal Year 2017.

- ***Minimum Working Capital Balance Policy –*** the minimum working capital balance reserve for the Environmental Services Operating Fund is approximately three months of Fiscal Year 2017 operating expenses. *Note: the Environmental Services Closure & Post-closure Fund working capital balance is 100% reserved for landfill operations/costs.*

  The Environmental Services Operating Fund expense for Fiscal Year 2017 is $5,316,761 including one-time expenses; in light of this, the minimum working capital balance reserve for the Environmental Services Operating Fund is $1,329,190. The remaining working capital balance of $3,163,850 is considered reserve for future fleet replacements. This policy allows the City to replace its fleet (front line) without using debt.

CITY OF VICTORIA, TEXAS
ENVIRONMENTAL SERVICES FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Section I – Environmental Services Fund Executive Summary – continued:

- ***Operating Fund*** – The Operating Fund accounts for all financial operations of the Residential Collection Department, Brush & Bulky Item Collection Department, Yard Waste Collection Department, Recycling Collection Department, Administration Department, and Non-Departmental. *Note: for Fiscal Year 2017, the Administration Department operating budget is allocated 75% to the Residential Collection Department, 12% to the Brush & Bulky and Yard Waste Collection Departments, and 1% to the Recycling Center Collection Department. The Non-Departmental operating budget is allocated 97.92% to the Residential Collection Department, 1% to the Brush & Bulky and Yard Waste Collection Departments, and .08% to the Recycling Center Collection Department.*

- ***Fiscal Year 2017 Residential Refuse Rates –*** Management is proposing no rate increase for residential, brush & bulky, yard waste, and recycling collection services for 2017. In April 2016 the Environmental Services Curbside Recycling fees increased from $1.28 per month to $2.92 per home per month, due to Waste Management increasing its recycling tipping and processing fees in March 2016. The following table reflects Fiscal Year 2017 and 2016 rates. *Note: the Household Hazardous Waste Collection Service Program, which was implemented in Fiscal Year 2012, is operated and run by Waste Management; the City collects the monthly fee and remits the revenue to Waste Management*.

Residential Collection Fees:	***FY 2017 Rates***	***FY 2016 Rates***	***Increase in Rates***
Residential Collection Services - COV	**$13.75**	**$13.75**	**$ -**
Recycling Center Collection Services - COV	**2.92**	**2.92**	**-**
Brush & Bulky Collection Services - COV	**1.85**	**1.85**	**-**
Yard Waste Collection Services - COV	**1.97**	**1.97**	**-**
Household Hazardous Waste Collection Services -WM	**0.65**	**0.65**	**-**
Total:	**$21.14**	**$21.14**	**$ -**

- ***Closure and Post-Closure Fund (Restricted Fund) –*** The Closure and Post-Closure Fund accounts for all financial transactions associated to the City's landfill closure cost *(landfill maintenance & infrastructure cost)* and post-closure cost *(maintenance cost associated to the landfill after it ceases operations)*.

  The City of Victoria owns and operates a landfill site. State and federal laws and regulations require the City to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although the City is currently incurring some closure costs, post-closure care cost will not be incurred until near or after the date that the landfill stops accepting waste; the City reports a portion of these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

  The estimated future closure and post-closure care cost liability is $8,613,713 *($2,864,807 for closure care cost and $5,748,906 post-closure care cost)*. The closure and post-closure care cost liability represents the accumulative amount based on the use of 100% of the estimated capacity of the landfill.

  Currently, the Fiscal Year 2017 Restricted Fund ending working capital balance is projected at $2,262,172. However, by Fiscal Year 2045, the Restricted Fund should have accumulated approximately $6,351,541 in annual closure and post-closure contributions *(Renovar Methane Gas Royalty payments and Operating Fund transfers)* and interest income in order to address future closure and post-closure care cost liability, without issuing any debt.

- ***One-time Expenses & Revenues*** – included in the proposed Fiscal Year 2017 budget is $915,550 of "one-time" expenses and $0 of "one-time" revenues. The definition of "one-time" expenditures/revenue by City staff is an expenditure/revenue not expected to reoccur within five or more years. The following "one-time" expenditures have been included in this proposed budget:

  - Recycling Collection Department – Recycling Carts $ 9,750
  - Residential Collection Department – Garbage Carts 40,800
  - Residential Collection Department – Landfill Permits and Improvements 865,000

  Total "one-time" expenses: $915,550

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Section I – Environmental Services Fund Executive Summary – continued:

If the "one-time" expenses were excluded, the Environmental Services Fund Operating Budget would reflect the following:

	Proposed Fiscal Year 2017 Budget	***Adjusted for Non-recurring items***	***Fiscal Year 2017 Proposed Balance Budget***
Expenses:	$5,316,761	$915,550	$4,401,211
Revenues:	$5,481,700	-	$5,481,700
	Difference (Recurring Revenues > Recurring Expenses):		$1,080,489 (1)

(1) – The excess recurring revenue will be used for future vehicle replacement, capital outlay, landfill improvements, or at Council's discretion.

Section II – Environmental Services Fund Fiscal Year 2017 Revenue

Fiscal Year 2017 Proposed Environmental Services Fund Revenue Budget - the total net increase in revenue for Fiscal Year 2017 Proposed Budget compared to Fiscal Year 2016 Original Budget is $388,450.

Environmental Services Fund Revenues:	***FY 2017***		***FY 2016***		***Increase / (Decrease)***
Operating Fund – Revenues:					
Garbage Fees	$3,419,000	62.37%	$3,426,600	67.11%	($ 7,600)
Extra Cart Fees	259,000	4.72%	246,400	4.83%	12,600
Brush & Bulky Collection Variable Fees	35,000	0.64%	35,000	0.69%	-
Brush & Bulky Collection Fixed Fees	435,700	7.95%	434,300	8.51%	1,400
Yard Waste Collection Fixed Fees	463,900	8.46%	462,500	9.06%	1,400
Recycling Collection Fixed Fees	688,200	12.55%	300,400	5.88%	387,800
Recycling – Extra Cart Fees	9,800	0.18%	8,200	0.16%	1,600
Household Hazardous Fee – Waste Management	153,100	2.79%	152,600	2.99%	500
Interest Income Revenue	14,000	0.26%	11,000	0.22%	3,000
Auction Sales	-	0.00%	25,000	0.49%	(25,000)
Miscellaneous Revenue	4,000	0.07%	3,800	0.06%	200
Operating Fund – Revenues:	**$5,481,700**	**95.65%**	**$5,105,800**	**95.57%**	**$375,900**
Closure & Post-Closure Fund – Revenues:					
TLM Composting Royalty Payment	$ 20,000	8.02%	$ 19,000	8.02%	$ 1,000
Renovar Royalty Payment	37,000	14.83%	36,000	15.19%	1,000
Transfer from Operating Fund	180,000	72.14%	170,000	71.75%	10,000
Interest Income Revenue	8,000	3.21%	7,000	2.95%	1,000
Lease Income	4,500	1.80%	4,950	2.09%	(450)
Closure & Post-Closure Fund – Revenues:	**$ 249,500**	**4.35%**	**$ 236,950**	**4.43%**	**$ 12,550**
Environmental Services Fund – Revenues:	**$5,731,200**	**100.00%**	**$5,342,750**	**100.00%**	**$388,450**

CITY OF VICTORIA, TEXAS
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BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Section II – Environmental Services Fund Fiscal Year 2017 Revenue – continued:

Fiscal Year 2017 Proposed Environmental Services Fund Revenue Budget - the table below lists the Environmental Services Fund revenue sources; revenue increase and (decrease); and, revenue highlights/assumptions, compared to Fiscal Year 2016 Budget:

Major Revenue Source	*Revenue Increase/(Decrease) From Original FY '16 Budget*	*Major Highlights/Assumptions Of Revenue*
1. Garbage Fees	($ 7,600)	The decrease is mainly due to current year collection trends.
2. Extra Cart Fees	$ 12,600	The increase is mainly due to current year collection trends.
3. Brush & Bulky Fixed Fees	$ 1,400	The increase is mainly due to current year collection trends.
4. Yard Waste Fixed Fees	$ 1,400	The increase is mainly due to current year collection trends.
5. Recycling Center Fixed Fees	$387,800	The increase is due to Waste Management increasing its recycling tipping and processing fees in March 2016; as a result, the City increased the recycling fixed fees in April 2016.
6. Recycling – Extra Cart Fees	$ 1,600	The increase is mainly due to current year collection trends.
7. Household Hazardous Waste Fees – Waste Management	$ 500	The increase is mainly due to current year collection trends.
8. Interest Income	$ 3,000	The increase is mainly due to current year interest rate trends.
9. Auction Sales	($ 25,000)	The decrease is due to not expecting to auction any trucks or vehicles in Fiscal Year 2017.
10. Miscellaneous	$ 200	The increase is mainly due to current year trends.
11. TLM Royalty Payment	$ 1,000	The increase is mainly due to current year trends.
12. Renovar Royalty Payment	$ 1,000	Variance is due to an increase in gas volume and prices.
13. Transfer from Operating Fund	$ 10,000	The increase is mainly to fund future closure/post-closure liability.
14. Restricted Interest Income	$ 1,000	The increase is mainly due to current year interest rate trends.
15. Lease Income	($ 450)	The decrease is mainly due to current year trends.
Total Decrease in Revenue:	**$388,450**	

Section II – Environmental Services Fund Fiscal Year 2017 Expenses:

Fiscal Year 2017 Proposed Environmental Services Fund Expense Budget - the total net decrease in expense for Fiscal Year 2017 Proposed Budget, compared to Fiscal Year 2016 Original Budget, is $1,161,559. The tables below list the increase and decrease by operational cost center:

Environmental Services Fund - By Service Program	*FY 2017 Budget*		*FY 2016 Budget*		*Increase / (Decrease)*
Operating Fund:					
Residential Collection Services	$3,854,820	72.50%	$5,390,407	83.21%	($1,535,587)
Brush & Bulky Collection Services	340,167	6.40%	338,018	5.22%	2,149
Yard Waste Collection Services	317,771	5.98%	318,031	4.91%	(260)
Recycling Collection Services	804,003	15.12%	431,864	6.66%	372,139
Operating Fund:	**$5,316,761**	**100.00%**	**$6,478,320**	**100.00%**	**($1,161,559)**
Closure & Post-closure Fund:	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ -**
Environmental Services Fund:	**$5,316,761**	**100.00%**	**$6,478,320**	**100.00%**	**($1,161,559)**

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Section II – Environmental Services Fund Fiscal Year 2017 Expenses – continued:

Fiscal Year 2017 Proposed Environmental Services Fund Expense Budget - the total net decrease in expense for Fiscal Year 2017 Proposed Budget, compared to Fiscal Year 2016 Original Budget, is $1,161,559. The tables below list the increase and decrease by expense category:

Environmental Services Fund – By Expense Category	*FY 2017 Budget*		*FY 2016 Budget*		*Increase / (Decrease)*
Personnel Services	$1,311,595	24.67%	$1,250,822	19.31%	$ 60,773 (1)
Materials & Supplies	252,154	4.74%	292,674	4.51%	(40,520) (2)
Maintenance	20,576	0.39%	19,376	0.30%	1,200
Professional Services	143,000	2.69%	143,000	2.21%	-
Education & Development	10,258	0.19%	9,000	0.14%	1,258
Electricity & Heating	18,350	0.35%	18,550	0.29%	(200)
Internal Service Charges	568,782	10.70%	2,055,766	31.73%	(1,486,984) (3)
Other M & O Expenses	47,493	0.89%	47,520	0.74%	(27)
Contract Labor	18,000	0.34%	17,000	0.26%	1,000
Tipping Fees	1,232,536	23.18%	862,000	13.31%	370,536 (4)
Keep Victoria Beautiful	-	0.00%	25,000	0.39%	(25,000) (5)
Transfer to General Fund	587,167	11.04%	587,167	9.06%	-
Transfer to Closure & Post-Closure	180,000	3.39%	170,000	2.62%	10,000 (6)
Transfer to Health Fund	8,000	0.15%	8,000	0.12%	-
Capital Outlays & Landfill Improvements	918,850	17.28%	972,445	15.01%	(53,595) (7)
Environmental Services Fund:	**$5,316,761**		**$6,478,320**		**($1,161,559)**

(1) Increase is mainly due to Workers' Compensation premiums *(internal charges)* and premium pay (overtime).

(2) Decrease is mainly due to fuel expense.

(3) Decrease is mainly due to Fiscal Year 2016 purchase of five automotive side-loader garbage trucks, onetime expense.

(4) The increase is due to Waste Management increasing its recycling tipping and processing fees in March 2016.

(5) Keep Victoria Beautiful, Inc., a not-for-profit agency, was contracted to help the Environmental Services Administration Department to perform various beautification projects. For Fiscal Year 2017, all beautification projects will be performed "in-house".

(6) In order to address future landfill closure and post-closure liability, transfer to the Closure and Post-Closure Fund was increased. This strategy will continue until the transfer amount reaches $200,000 per year.

(7) If one-time expense were excluded from Fiscal Year 2017 and 2016, the revised decrease would be $445.

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ENVIRONMENTAL SERVICES FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
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Section II – Environmental Services Fund Fiscal Year 2017 Expenses:

Fiscal Year 2017 Proposed Environmental Services Fund Expense Budget - the Environmental Services Operating Fund expenses for the Fiscal Year 2017 Proposed Budget are $1,161,559 lower than the Fiscal Year 2016 Original Budget. The table below lists the Environmental Services Operating Fund departments' increase and decrease by current-recurring services, one-time expenses, and closure and post-closure cost center.

Environmental Services Fund Expenses	*FY 2017*	*%*	*FY 2016*	*%*	*Increase/(Decrease)*
Current Operating Recurring Services					
Residential Collection Services	$2,949,020	67.00%	$2,964,260	73.65%	($ 15,240)
Brush & Bulky Collection Services	340,166	7.73%	337,499	8.39%	2,667
Yard Waste Collection Services	317,772	7.22%	317,512	7.89%	260
Recycling Collection Services	794,253	18.05%	405,349	10.07%	388,904
Current Recurring Services	**$4,401,211**	**82.78%**	**$4,024,620**	**62.12%**	**$ 376,591**
One-time Expenditures					
Residential Collection Services	$ 905,800	98.94%	$2,426,125	98.88%	($1,520,325)
Brush & Bulky Collection Services	-	0.00%	540	0.02%	(540)
Yard Waste Collection Services	-	0.00%	540	0.02%	(540)
Recycling Collection Services	9,750	1.06%	26,495	1.08%	(16,745)
One-Time Expenses	**$ 915,550**	**17.22%**	**$2,453,700**	**37.88%**	**($1,538,150)**
Closure & Post-Closure Fund	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ -**
Total Environ. Services Fund Expenses	**$5,316,761**	**100.00%**	**$6,478,320**	**100.00%**	**($1,161,559)**

Section II – Environmental Services Fund Expenses:

- ***Health and Dental Insurance Premiums*** – Management is not proposing any premium increase for the health or dental plan, however management is proposing plan design changes for the Medical Health plan, to include increases to co-pays, annual deductibles and coinsurance levels. There are no plan design changes to the Dental plan.

  The City's Health Plan for Fiscal Year 2017 provides two medical plans for employees/retiree (under 65) to choose from, with different medical cost allocations between employee/retiree (under 65) and City. One medical plan is more traditional with co-pays and the other offers a high deductible with a health savings account *(health savings account is a tax-advantage medical savings account).*

  Depending on the health plan design selected for the employee/retiree *(under 65)* only plans, health insurance premium cost to the participant will vary from $97.97/month to $398.00/month.

  For Fiscal Year 2016, health and dental premiums were increased ranging from $0.00/month to $25.15/month.

- ***Fiscal Year 2017 Pay Program*** – Personnel-related expenditures are our largest category of expenses and, as such, can have the most significant impact when aligning our expenditures with our available revenues. Unfortunately, due to the "sluggish" economy, management is not proposing any pay program for Fiscal Year 2017. Fiscal Year 2016 pay program consisted of a 3% across-the-board (ATB) pay program for all employees who are not classified in the Police and Fire Step Pay Program. Additionally, pay ranges for certified police and fire personnel were adjusted to compensate for market movement – employees who fell below the new minimum salary for their appropriate pay range received an adjustment to the minimum.

CITY OF VICTORIA, TEXAS
ENVIRONMENTAL SERVICES FUND
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Section II – Environmental Services Fund Expenses:

- ***Fiscal Year 2017 Personnel Staffing & Payroll Cost Effect*** - The Fiscal Year 2017 Environmental Services Fund Budget reflects an overall net increase in payroll cost of $60,773, compared to Fiscal Year 2016 Environmental Services Fund Budget. The net increase in payroll cost is due to the following items:

1. Increase in Workers' Compensation premium *(internal service charge)*	$23,664
2. Increase in Premium Pay	24,862
3. Net – budgetary personnel cost adjustments from various departments	12,247
Total Environmental Services Fund payroll cost increase:	$60,773

- ***Fiscal Year 2017 Internal Service Charges*** **-** the Proposed Fiscal Year 2017 Budget includes various increases/ (decreases) from different Internal Service Funds' charges. Internal Service Funds are used to account for the financial goods and services provided to the Environmental Services Fund. These increases/(decreases) in internal service charges *(excluding Health Fund and Workers' Compensation Fund, i.e. payroll related)* are as follows:

Internal Service Fund Charges	***FY 2017***	***FY 2016***	***Increase / (Decrease)***
a. Purchasing Fund	$ 27,648	$ 27,648	$ -
b. Vehicle Equipment Services Fund – Services	447,977	447,977	-
c. Vehicle Equipment Services Fund - Vehicles	-	1,485,000	(1,485,000) (1)
d. Communications Fund	12,281	14,265	(1,984)
e. Print Shop Fund	14,394	14,394	-
f. Information Technology Fund	50,639	50,639	-
g. Safety Management Fund	15,843	15,843	-
Total:	**$568,782**	**$2,055,766**	**($1,486,984)**

(1) Variance is due to one-time expense of purchasing semi-automatic garbage trucks.

- ***Fiscal Year 2017 700 Main Center Rent*** **-** the Proposed Fiscal Year 2017 Budget includes no increase or decrease in 700 Main Center rent for the Administration Department. The 700 Main Center rental charges are used to fund operational and capital costs of the 700 Main Center Fund. The 700 Main Center rent for Fiscal Year 2017 is $10,275, same as Fiscal Year 2016.

- ***Fiscal Year 2017 Transfers*** – the Environmental Services Fund has three types of transfer accounts: transfer to General Fund, transfer to Closure and Post-Closure Fund and transfer to Health Plan Fund *(i.e. OPEB Trust)*.

  1. ***Transfer to General Fund*** - the City has a policy of transferring approximately 11% of the Environmental Services Fund operating revenues *(excluding closure/post-closure fund revenues and one-time revenues)* to the General Fund for internal administration support and in lieu of a franchise/ad valorem tax *(as private sector does)*. The transfer percentage amount for the Environmental Services Fund is higher than the Water/Wastewater Fund because the Environmental Services Fund vehicles *(garbage, brush, yard, & recycling trucks)* place a higher usage demand on the City's streets. Fiscal Year 2017 transfer amount to the General Fund is $587,167, same as Fiscal Year 2016.
  2. ***Transfer to Closure & Post-Closure Fund*** – in order to address the City's closure & post-closure liability, the Fiscal Year 2017 Environmental Services Fund - Operating Fund Budget includes a transfer of $180,000 to the Closure & Post-Closure Fund, an increase of $10,000 from last year's budget.
  3. ***Transfer to Health Plan Fund*** **–** in order to address the City's post employment health care benefit liabilities, the Fiscal Year 2017 budget includes an $8,000 transfer to the Health Plan Fund, i.e. OPEB Trust payment.

Section II – Environmental Services Fund Expenses* - continued*:

- ***Fiscal Year 2017 Fuel Expense*** - the Environmental Services Fund Proposed Fiscal Year 2017 Budget includes fuel expenses for various departments of $204,838, compared to Fiscal Year 2016 Budget of $245,999. The net effect is a decrease of $41,161. The proposed fuel expense budgeted for various departments is as follows:

Environmental Services Fund Dept.	*Fiscal Year 2017 Budgeted Fuel*	*Fiscal Year 2016 Budgeted Fuel*	*Increase/(Decrease)*
a. Residential Collection Department	$122,218	$146,777	($24,559)
b. Brush & Bulky Collection Dept.	23,997	28,819	(4,822)
c. Yard Waste Collection Department	42,049	50,498	(8,449)
d. Recycling Collection Department	16,574	19,905	(3,331)
Total:	**$204,838**	**$245,999**	**($41,161)**

- ***Fiscal Year 2017 Light & Power & Heating Expense*** - the Environmental Services Fund Proposed Fiscal Year 2017 Budget includes light & power and heating expense for various departments of $18,350, compared to Fiscal Year 2016 Budget of $18,550. The net effect is a decrease of $200.

- ***Fiscal Year 2017 Insurance Premium Expense*** – the Environmental Services Fund Proposed Fiscal Year 2017 Budget includes insurance premiums of $27,498, compared to Fiscal Year 2016 of $23,790. The proposed insurance premiums budgeted for Fiscal Year 2017 are as follows:

Environmental Services Insurance	*Fiscal Year 2017 Budget*	*Fiscal Year 2016 Budget*	*Increase / (Decrease)*
a. General Liability Insurance	$2,801	$2,465	$336
b. Public Official Insurance	4,844	4,163	681
c. Comprehensive Property Insurance	17,444	14,817	2,627
d. Crime Coverage Insurance	545	545	-
e. Contractor Equipment Insurance	1,864	1,800	64
Total:	**$27,498**	**$23,790**	**$3,708**

- ***Fiscal Year 2017 Educational Development & Subscriptions/Memberships Expense*** – the Environmental Services Fund Proposed Fiscal Year 2017 Budget includes educational development & subscriptions/memberships expense for various departments of $10,258, compared to Fiscal Year 2016 Budget of $9,000. The net effect is an increase of $1,258. The proposed educational development & subscriptions/memberships budgets for various departments are as follows:

Environmental Services Dept.	*Fiscal Year 2017 Ed Dev & Subs/Memb. Budgeted*	*Fiscal Year 2016 Ed Dev & Subs/Memb. Budgeted*	*Increase/ (Decrease)*
a. Residential Collection Department	$ 2,733	$1,775	$ 958
b. Administration Department	7,525	7,225	300
Total:	**$10,258**	**$9,000**	**$1,258**

CITY OF VICTORIA, TEXAS
ENVIRONMENTAL SERVICES FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Section II – Environmental Services Fund Expenses:

- ***Fiscal Year 2017 Tipping Fees –*** Tipping fees are fees charged to an individual or entity in order to have access to the landfill, composting, and recycling sites for disposal of refuse. The operations of the City's landfill and composting sites have been contracted out to Republic, Inc. and TLM, Inc., respectively. The Fiscal Year 2017 budget includes the following tipping fees:

Tipping Fees	*Fiscal Year 2017*	*Fiscal Year 2016*	*Increase/ (Decrease)*
a. Landfill Tipping Fees	$ 680,000	$700,000	($ 20,000)
b. Composting Tipping Fees	87,000	87,000	-
c. Recycling Tipping Fees	465,536	75,000	390,536
Total:	**$1,232,536**	**$862,000**	**$370,536**

- ***Fiscal Year 2017 Public Service Program*** – the Environmental Services Fund Proposed Fiscal Year 2017 Budget includes zero funding for Keep Victoria Beautiful, Inc. "Beautification" Projects/Programs, a decrease of $25,000. For Fiscal Year 2017, all "Beautification" Projects/Programs will be performed "in-house".

- ***Fiscal Year 2017 Operating Fund Capital Outlay Budget*** - the Environmental Services Fund Proposed Fiscal Year 2017 Capital Budget totals $918,850. The budget is made up of $918,850 in capital expenses such as light and heavy equipment, office equipment, computer equipment, computer software, and building improvements; and, $0 in vehicle replacements (classified as an internal service charge, i.e. assets are capitalized in the Vehicle & Equipment Services Fund). The Environmental Services Fund Proposed Fiscal Year 2017 capital expenses and vehicle replacement budget decreased by a combined net of $1,538,595, capital expenses decreased by $53,595 and vehicle replacements decreased by $1,485,000, compared to last year's budget.

  Due to the City's favorable financial position, we are able to fund these capital expenses and vehicles replacements without issuing debt. The proposed capital expense and vehicle replacements for Fiscal Year 2017 are as follows:

Department	*Description of Capital Expenses & Vehicle Replacements*	*Amount*
1. Residential Collection	Adding 3 GPS units	$ 3,300
	Landfill Improvement and Permit Project	865,000
	Replacing 600 96 gallon garbage carts	40,800
	Sub-total:	**$909,100**
2. Recycling Collection	Replacing 150 96 gallon recycling carts	$ 9,750
	Sub-total:	**$ 9,750**
	Total Capital Outlay Budget:	**$918,850**

- ***Fiscal Year 2017 Closure & Post-closure Capital Improvement Program*** – The Proposed Fiscal Year 2017 Budget does not include any closure and post-closure expenses. In the near future, the City will continue installing/improving/repairing the landfill gas extraction system; expanding the landfill by acquiring more land; and addressing various other landfill closure maintenance costs.

CITY OF VICTORIA, TEXAS
ENVIRONMENTAL SERVICES FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Section II – Environmental Services Fund Expenses:

- ***Fiscal Year 2017 Residential Refuse, Brush & Bulky, Yard Waste, and Recycling Center Operating Cost per Customer*** - the following table reflects the operating cost (original budget) per customer for each Environmental Services department:

Environmental Services Department	*Fiscal Year 2017*	*Fiscal Year 2016*
1. ***Residential Refuse Collection Department:***		
• Operating Service Cost per Customer	$13.20	$13.23
• Monthly Residential Collection Fee	$13.75	$13.75
• Monthly Net Income / (Deficit) per Customer	$ 0.55	$ 0.52
2. ***Brush & Bulky Item Collection Department:***		
• Operating Service Cost per Customer	$1.61	$1.60
• Monthly Brush & Bulky Collection Fee	$1.85	$1.85
• Monthly Net Income / (Deficit) per Customer	$0.24	$0.25
3. ***Yard Waste Collection Department:***		
• Operating Service Cost per Customer	$1.63	$1.64
• Monthly Yard Waste Collection Fee	$1.97	$1.97
• Monthly Net Income / (Deficit) per Customer	$0.34	$0.33
4. ***Recycling Collection Department:***		
• Operating Service Cost per Customer	$2.89	$1.24
• Monthly Yard Waste Collection Fee	$2.92	$1.28
• Monthly Net Income / (Deficit) per Customer	$0.03	$0.04

CITY OF VICTORIA, TEXAS
ENVIRONMENTAL SERVICES FUND
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

Fiscal Year 2014-2015 Actual: Actual audited revenues and expenditures for the most recently completed fiscal year.

Fiscal Year 2015-2016 Original Budget: Amounts originally adopted by City Council.

Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016, these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

Note: Expenses for each cost center are presented first in summary format, and immediately following, in line item detail format.

CITY OF VICTORIA, TEXAS
ENVIRONMENTAL SERVICES FUND
COMBINED PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital - Operating Fund	$ 5,545,698	$ 5,559,840	$ 5,559,840	$ 4,328,101
Reserved Working Capital - Operating Fund	-	28,393	28,393	-
Designated Working Capital - Closure Fund	2,031,440	1,977,899	1,977,899	2,012,672
Reserved Working Capital - Closure Fund	-	26,436	26,436	-
TOTAL WORKING CAPITAL , OCTOBER 1	**$ 7,577,138**	**$ 7,592,568**	**$ 7,592,568**	**$ 6,340,773**
OPERATING REVENUES				
Closure / Post-Closure Fund	$ 236,950	$ 236,950	$ 271,600	$ 249,500
Operating Fund	5,105,800	5,105,800	5,372,766	5,481,700
Total Revenues	**$ 5,342,750**	**$ 5,342,750**	**$ 5,644,366**	**$ 5,731,200**
TOTAL FUNDS AVAILABLE	**$ 12,919,888**	**$ 12,935,318**	**$ 13,236,934**	**$ 12,071,973**
OPERATING EXPENSES				
Residential Collection Department	$ 5,390,407	$ 5,418,489	$ 5,407,329	$ 3,854,820
Brush & Bulky Item Collection Department	338,018	338,018	315,008	340,167
Yard Waste Collection Department	318,031	318,031	284,419	317,772
Recycling Center Department	431,864	432,175	626,143	804,003
Closure / Post-Closure - Landfill Improvements	-	263,263	263,263	-
Total Expenses	**$ 6,478,320**	**$ 6,769,976**	**$ 6,896,161**	**$ 5,316,761**
ENDING WORKING CAPITAL				
Undesignated Working Capital - Operating Fund	$ 4,173,178	$ 4,187,320	$ 4,328,101	$ 4,493,040
Designated Working Capital - Restricted Fund	2,268,390	1,978,022	2,012,672	2,262,172
TOTAL WORKING CAPITAL, September 30	**$ 6,441,568**	**$ 6,165,342**	**$ 6,340,773**	**$ 6,755,212**

CITY OF VICTORIA, TEXAS
ENVIRONMENTAL SERVICES FUND - OPERATING FUND
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 5,545,698	$ 5,559,840	$ 5,559,840	$ 4,328,101
Reserved Working Capital	-	28,393	28,393	-
TOTAL WORKING CAPITAL , OCTOBER 1	**$ 5,545,698**	**$ 5,588,233**	**$ 5,588,233**	**$ 4,328,101**
DEPARTMENTAL REVENUES				
Residential Collection Department	$ 3,712,800	$ 3,712,800	$ 3,780,666	$ 3,696,000
Brush & Bulky Item Collection Department	469,300	469,300	470,700	470,700
Yard Waste Collection Department	462,500	462,500	463,900	463,900
Recycling Center Department	461,200	461,200	657,500	851,100
Total Revenues	**$ 5,105,800**	**$ 5,105,800**	**$ 5,372,766**	**$ 5,481,700**
TOTAL FUNDS AVAILABLE	**$ 10,651,498**	**$ 10,694,033**	**$ 10,960,999**	**$ 9,809,801**
DEPARTMENTAL EXPENSES				
Residential Collection Department	$ 5,390,407	$ 5,418,489	$ 5,407,329	$ 3,854,820
Brush & Bulky Item Collection Department	338,018	338,018	315,008	340,167
Yard Waste Collection Department	318,031	318,031	284,419	317,772
Recycling Center Department	431,864	432,175	626,143	804,003
Total Expenses	**$ 6,478,320**	**$ 6,506,713**	**$ 6,632,898**	**$ 5,316,761**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 4,173,178	$ 4,187,320	$ 4,328,101	$ 4,493,040
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 4,173,178**	**$ 4,187,320**	**$ 4,328,101**	**$ 4,493,040**

CITY OF VICTORIA, TEXAS
OPERATING FUND - RESIDENTIAL COLLECTIONS DEPARTMENT
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 4,945,424	$ 4,931,300	$ 4,931,300	$ 3,332,719
Reserved Working Capital	-	28,082	28,082	-
TOTAL WORKING CAPITAL , OCTOBER 1	**$ 4,945,424**	**$ 4,959,382**	**$ 4,959,382**	**$ 3,332,719**
REVENUES				
Garbage Fees	$ 3,426,600	$ 3,426,600	$ 3,405,000	$ 3,419,000
Extra Cart Fees	246,400	246,400	259,000	259,000
Interest Income from Operating Fund	11,000	11,000	13,000	14,000
Miscellaneous Revenue	28,800	28,800	103,666	4,000
Total Revenues	**$ 3,712,800**	**$ 3,712,800**	**$ 3,780,666**	**$ 3,696,000**
TOTAL FUNDS AVAILABLE	**$ 8,658,224**	**$ 8,672,182**	**$ 8,740,048**	**$ 7,028,719**
EXPENSES				
Personnel Services	$ 620,992	$ 620,992	$ 670,568	$ 660,965
Operations & Maintenance	2,964,893	3,000,475	2,952,466	1,444,554
Capital Outlay	939,950	932,450	932,450	909,100
Administration Overhead Cost Allocation	201,275	201,275	190,507	197,753
Non-Departmental Overhead Cost Allocation	663,297	663,297	661,339	642,447
Total Expenses	**$ 5,390,407**	**$ 5,418,489**	**$ 5,407,329**	**$ 3,854,820**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 3,267,817	$ 3,253,693	$ 3,332,719	$ 3,173,900
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 3,267,817**	**$ 3,253,693**	**$ 3,332,719**	**$ 3,173,900**

CITY OF VICTORIA, TEXAS
OPERATING FUND - BRUSH & BULKY ITEM COLLECTIONS DEPARTMENT
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 361,242	$ 365,168	$ 365,168	$ 520,860
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	**$ 361,242**	**$ 365,168**	**$ 365,168**	**$ 520,860**
REVENUES				
Brush & Bulky Collection Variable Fees	$ 35,000	$ 35,000	$ 35,000	$ 35,000
Brush & Bulky Collection Fixed Fees	434,300	434,300	435,700	435,700
Total Revenues	**$ 469,300**	**$ 469,300**	**$ 470,700**	**$ 470,700**
TOTAL FUNDS AVAILABLE	**$ 830,542**	**$ 834,468**	**$ 835,868**	**$ 991,560**
EXPENSES				
Personnel Services	$ 126,149	$ 126,149	$ 117,232	$ 134,267
Operations & Maintenance	172,912	172,912	160,561	167,718
Capital Outlay	-	-	-	-
Administration Overhead Cost Allocation	32,204	32,204	30,481	31,641
Non-Departmental Overhead Cost Allocation	6,753	6,753	6,733	6,541
Total Expenses	**$ 338,018**	**$ 338,018**	**$ 315,008**	**$ 340,167**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 492,524	$ 496,450	$ 520,860	$ 651,394
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**492,524**	**496,450**	**520,860**	**651,394**

CITY OF VICTORIA, TEXAS
OPERATING FUND - YARD WASTE COLLECTIONS DEPARTMENT
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ (38,967)	$ (23,650)	$ (23,650)	$ 155,831
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL , OCTOBER 1	**$ (38,967)**	**$ (23,650)**	**$ (23,650)**	**$ 155,831**
REVENUES				
Yard Waste Collection Fixed Fees	$ 462,500	$ 462,500	$ 463,900	$ 463,900
Total Revenues	**$ 462,500**	**$ 462,500**	**$ 463,900**	**$ 463,900**
TOTAL FUNDS AVAILABLE	**$ 423,533**	**$ 438,850**	**$ 440,250**	**$ 619,731**
EXPENSES				
Personnel Services	$ 159,470	$ 159,470	$ 146,575	$ 169,018
Operations & Maintenance	119,604	119,604	100,629	110,572
Capital Outlay	-	-	-	-
Administration Overhead Cost Allocation	32,204	32,204	30,481	31,641
Non-Departmental Overhead Cost Allocation	6,753	6,753	6,733	6,541
Total Expenses	**$ 318,031**	**$ 318,031**	**$ 284,419**	**$ 317,772**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 105,502	$ 120,819	$ 155,831	$ 301,960
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 105,502**	**$ 120,819**	**$ 155,831**	**$ 301,960**

CITY OF VICTORIA, TEXAS
OPERATING FUND - RECYCLING CENTER DEPARTMENT
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 277,999	$ 287,022	$ 287,022	$ 318,690
Reserved Working Capital	-	311	311	-
TOTAL WORKING CAPITAL , OCTOBER 1	**$ 277,999**	**$ 287,333**	**$ 287,333**	**$ 318,690**
REVENUES				
Recycling Center Collection Fixed Fees	$ 300,400	$ 300,400	$ 494,600	$ 688,200
Extra Cart Fees	8,200	8,200	9,800	9,800
Household Hazardous Waste Revenue	152,600	152,600	153,100	153,100
Total Revenues	**$ 461,200**	**$ 461,200**	**$ 657,500**	**$ 851,100**
TOTAL FUNDS AVAILABLE	**$ 739,199**	**$ 748,533**	**$ 944,833**	**$ 1,169,790**
EXPENSES				
Personnel Services	$ 100,095	$ 100,095	$ 118,849	$ 102,329
Operations & Maintenance	302,073	296,584	471,943	688,743
Capital Outlay	26,450	32,250	32,250	9,750
Administration Overhead Cost Allocation	2,684	2,684	2,540	2,637
Non-Departmental Overhead Cost Allocation	562	562	561	545
Total Expenses	**$ 431,864**	**$ 432,175**	**$ 626,143**	**$ 804,003**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 307,335	$ 316,358	$ 318,690	$ 365,786
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 307,335**	**$ 316,358**	**$ 318,690**	**$ 365,786**

CITY OF VICTORIA, TEXAS
ENVIRONMENTAL SERVICES FUND - CLOSURE / POST-CLOSURE FUND
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Designated Working Capital	$ 2,031,440	$ 1,977,899	$ 1,977,899	$ 2,012,672
Reserved Working Capital	-	26,436	26,436	-
TOTAL WORKING CAPITAL , OCTOBER 1	**$ 2,031,440**	**$ 2,004,335**	**$ 2,004,335**	**$ 2,012,672**
REVENUES				
Renovar Royalty Payment	$ 36,000	$ 36,000	$ 15,100	$ 37,000
TLM Royalty Payment	19,000	19,000	75,000	20,000
Transfer from Operating Fund	170,000	170,000	170,000	180,000
Interest Income from Restricted Fund	7,000	7,000	7,000	8,000
Lease Income	4,950	4,950	4,500	4,500
Total Revenues	**$ 236,950**	**$ 236,950**	**$ 271,600**	**$ 249,500**
TOTAL FUNDS AVAILABLE	**$ 2,268,390**	**$ 2,241,285**	**$ 2,275,935**	**$ 2,262,172**
EXPENSES				
Closure / Post-Closure - Maintenance	$ -	$ -	$ -	$ -
Closure / Post-Closure - Landfill Improvements	-	263,263	263,263	-
Total Expenses	**$ -**	**$ 263,263**	**$ 263,263**	**$ -**
ENDING WORKING CAPITAL				
Designated Working Capital	$ 2,268,390	$ 1,978,022	$ 2,012,672	$ 2,262,172
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 2,268,390**	**$ 1,978,022**	**$ 2,012,672**	**$ 2,262,172**

CITY OF VICTORIA, TEXAS
ENVIRONMENTAL SERVICES FUND - REVENUES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
OPERATING FUND -					
Charges For Services					
Garbage Fees	$ 3,444,038	$ 3,426,600	$ 3,426,600	$ 3,405,000	$ 3,419,000
Extra Cart Fees	250,090	246,400	246,400	259,000	259,000
Brush & Bulky Collection Variable Fees	40,674	35,000	35,000	35,000	35,000
Brush & Bulky Collection Fixed Fees	434,791	434,300	434,300	435,700	435,700
Yard Waste Collection Fixed Fees	462,993	462,500	462,500	463,900	463,900
Recycling Cart Fees	8,390	8,200	8,200	9,800	9,800
Recycling Center Collection Fixed Fees	300,716	300,400	300,400	494,600	688,200
Household Hazardous Waste Fees	152,770	152,600	152,600	153,100	153,100
Interest Income from Operating Fund	10,145	11,000	11,000	13,000	14,000
Auction Sales	-	25,000	25,000	99,066	-
Miscellaneous Revenue	11,749	3,800	3,800	4,600	4,000
Sub-Total	$ 5,116,354	$ 5,105,800	$ 5,105,800	$ 5,372,766	$ 5,481,700
CLOSURE & POST-CLOSURE FUND -					
Charges For Services					
Renovar Royalty Payment	$ -	$ 36,000	$ 36,000	$ 15,100	$ 37,000
TLM Royalty Payment	13,738	19,000	19,000	75,000	20,000
Transfer from Operating Fund	150,000	170,000	170,000	170,000	180,000
Interest Income from Restricted Fund	5,026	7,000	7,000	7,000	8,000
Lease Income	4,500	4,950	4,950	4,500	4,500
Sub-Total	$ 173,265	$ 236,950	$ 236,950	$ 271,600	$ 249,500
Total	**$ 5,289,619**	**$ 5,342,750**	**$ 5,342,750**	**$ 5,644,366**	**$ 5,731,200**

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CITY OF VICTORIA, TEXAS
ENVIRONMENTAL SERVICES FUND - TOTAL EXPENSES BY CLASSIFICATION
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 1,220,979	$ 1,250,822	$ 1,250,822	$ 1,283,782	$ 1,311,595
Materials & Supplies	218,593	292,674	288,553	188,749	252,154
Building Maintenance	2,206	3,926	4,535	4,535	4,226
Equipment Maintenance	15,850	15,450	16,350	15,900	16,350
Professional Services	172,421	143,000	176,530	177,930	143,000
Education & Professional Development	3,887	7,595	7,595	7,500	8,578
Subscriptions & Memberships	960	1,405	1,405	1,025	1,680
Communication Expenditures	7,085	10,955	10,955	6,212	9,220
Electricity & Heating	17,383	18,550	18,550	18,516	18,350
Internal Service Charges	648,389	2,055,766	2,055,766	2,086,640	568,782
Advertising Expenditures	-	2,000	4,000	4,000	-
Commercial Equipment Rental	-	-	7,500	7,500	-
Employee & Public Relations	477	500	500	500	500
700 Main Rental	10,275	10,275	10,275	10,275	10,275
Insurance	24,124	23,790	23,790	23,790	27,498
Contract Labor	85,534	17,000	47,425	45,425	18,000
Tipping Fees	834,117	862,000	845,500	1,013,956	1,232,536
Keep Victoria Beautiful	4,167	25,000	-	-	-
Transfer to General Fund	575,191	587,167	587,167	587,167	587,167
Transfer to Closure & Post-Closure Fund	150,000	170,000	170,000	170,000	180,000
Transfer to Health Fund	-	8,000	8,000	8,000	8,000
Capital Outlay - Building Improvements	16,195	903,700	902,750	902,750	-
Capital Outlay - A/C & Heating	6,618	-	-	-	-
Capital Outlay - Land	35,050	-	-	-	-
Capital Outlay - Other Structures	-	-	-	-	865,000
Capital Outlay - Other Equipment	-	-	-	-	-
Capital Outlay - Computer Hardware	6,545	3,745	3,745	3,745	3,300
Capital Outlay - Computer Software	-	-	-	-	-
Capital Outlay - Machinery & Equipment	41,351	65,000	65,000	65,000	50,550
Capital Outlay - Landfill Improvements	2,798,788	-	263,263	263,263	-
Total Expenditures:	**$ 6,896,185**	**$ 6,478,320**	**$ 6,769,976**	**$ 6,896,161**	**$ 5,316,761**

CITY OF VICTORIA, TEXAS

ENVIRONMENTAL SERVICES FUND - TOTAL EXPENSES BY DEPARTMENT

FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Residential Collection Department	$ 2,304,158	$ 4,525,835	$ 4,553,917	$ 4,555,483	$ 3,014,619
Brush & Bulky Item Collection Department	291,852	299,061	299,061	277,793	301,985
Yard Waste Collection Department	262,510	279,074	279,074	247,204	279,590
Recycling Center Department	364,089	428,618	428,929	623,043	800,822
Environmental Administration Department	203,075	268,366	268,366	254,009	263,671
Non-Departmental	639,456	677,366	677,366	675,366	656,074
Closure/Post-Closure - Landfill Improvements	2,831,045	-	263,263	263,263	-
Total Expenditures:	**$ 6,896,185**	**$ 6,478,320**	**$ 6,769,976**	**$ 6,896,161**	**$ 5,316,761**

CITY OF VICTORIA, TEXAS

ENVIRONMENTAL SERVICES FUND - RESIDENTIAL COLLECTIONS DEPARTMENT EXPENSES FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 719,546	$ 620,992	$ 620,992	$ 670,568	$ 660,965
Materials & Supplies	145,763	182,260	180,314	119,888	159,021
Building Maintenance	1,722	3,000	3,298	3,298	3,300
Equipment Maintenance	15,850	15,450	16,350	15,900	16,350
Professional Services	8,569	7,000	46,330	46,330	7,000
Education & Professional Development	-	1,500	1,500	1,500	2,183
Subscriptions & Memberships	236	275	275	275	550
Communication Expenditures	4,568	8,515	8,515	3,977	6,870
Electricity & Heating	17,247	18,350	18,350	18,380	18,350
Internal Service Charges	464,132	1,854,043	1,854,043	1,884,917	367,430
Advertising	-	2,000	4,000	4,000	-
Commercial Equipment Rental	-	-	7,500	7,500	-
Employee & Public Relations	273	500	500	500	500
Contract Labor	21,544	2,000	6,000	6,000	3,000
Tipping Fees	658,166	700,000	683,500	670,000	680,000
Transfer to Closure & Post-Closure Fund	150,000	170,000	170,000	170,000	180,000
Capital Outlay - Building Improvements	16,195	889,000	881,500	881,500	-
Capital Outlay - Heat, Vent, Air Cond	6,618	-	-	-	-
Capital Outlay - Land	35,050	-	-	-	-
Capital Outlay - Other Structures	-	-	-	-	865,000
Capital Outlay - Other Equipment	-	-	-	-	-
Capital Outlay - Computer Equipment	6,545	2,200	2,200	2,200	3,300
Capital Outlay - Computer Software	-	-	-	-	-
Capital Outlay - Machinery & Equipment	32,134	48,750	48,750	48,750	40,800
Total Expenditures:	**$ 2,304,158**	**$ 4,525,835**	**$ 4,553,917**	**$ 4,555,483**	**$ 3,014,619**

CITY OF VICTORIA, TEXAS

ENVIRONMENTAL SERVICES FUND - RESIDENTIAL COLLECTIONS DEPARTMENT EXPENSES

FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 396,487	$ 389,351	$ 389,351	$ 379,847	$ 386,770
COV1/500115	EXTRA STRAIGHT TIME	10,109	8,000	8,000	8,644	8,000
COV1/500125	PREMIUM PAYROLL	83,931	15,000	15,000	63,897	40,000
COV1/500130	LONGEVITY PAY	5,136	5,568	5,568	5,472	5,712
COV1/500200	TMRS	86,778	70,693	70,693	77,406	73,572
COV1/500300	SOCIAL SECURITY	33,987	32,076	32,076	35,122	33,783
COV1/500400	HEALTH & ACC INSUR	60,261	56,416	56,416	56,416	55,991
COV1/500410	RETIREE HEALTH & ACC	22,712	23,936	23,936	23,936	19,040
COV1/500450	DENTAL INSURANCE	1,888	1,596	1,596	1,596	1,452
COV1/500600	WORKERS' COMP	17,007	16,981	16,981	16,981	35,520
COV1/500910	SAFETY FOOTWEAR ALLO	1,250	1,375	1,375	1,250	1,125
COV1/510005	OFFICE SUPPLIES	5,786	10,000	12,054	7,054	10,800
COV1/510010	SMALL TOOLS & SUPPL	11,975	21,232	17,232	16,232	21,232
COV1/510015	FUEL	123,679	146,777	146,777	92,351	122,218
COV1/510025	CHEM, MED, SURG SUP	605	1,000	1,000	1,000	1,470
COV1/510045	UNIFORMS & CLOTHING	3,717	3,251	3,251	3,251	3,301
COV1/520005	BUILDING MAINTENANCE	1,722	3,000	3,298	3,298	3,300
COV1/520010	AIR COND, HEAT, VENT	-	200	200	-	200
COV1/520017	SOFTWARE MAINTENANCE	15,000	15,000	15,000	15,000	15,000
COV1/520020	OFF EQPT,INST MAINTN	850	-	900	900	900
COV1/520025	MACHINERY TOOLS	-	250	250	-	250
COV1/530000	PROFESSIONAL SVCS	8,569	7,000	46,330	46,330	7,000
COV1/540005	EDUCATIONAL DEVELOP	-	1,500	1,500	1,500	2,183
COV1/550010	SUBSCRIPS & MEMBR	236	275	275	275	550
COV1/560010	LOCAL TEL EXPENSES	542	700	700	625	700
COV1/560012	LONG DIST TEL EXP	111	65	65	132	120
COV1/560014	CELLULAR TEL EXP	3,915	3,750	3,750	1,100	3,750
COV1/560022	DATA LINES	-	4,000	4,000	2,120	2,300
COV1/570010	LIGHTS & POWER	16,870	18,000	18,000	18,000	18,000
COV1/570020	HEATING	378	350	350	380	350
COV1/590010	PURCH HANDLING FEES	22,906	22,906	22,906	22,906	22,906
COV1/590020	CAPITAL REPLC CHRG	-	1,485,000	1,485,000	1,485,000	-
COV1/590030	REPAIR CHARGES	124,009	36,300	36,300	67,174	36,300
COV1/590040	VES OVERHEAD	55,541	44,362	44,362	44,362	44,362
COV1/590045	VES FLEET SERVICES	202,195	203,908	203,908	203,908	203,908
COV1/590050	INSURANCE CHG-FLEET	20,959	22,304	22,304	22,304	22,304
COV1/590070	COMMUNICATIONS OVRHD	5,566	5,566	5,566	5,566	3,648
COV1/590075	COMM-RADIO MAINT	4,527	4,526	4,526	4,526	4,831
COV1/590080	PRINT SHOP FEES	259	1,000	1,000	1,000	1,000
COV1/590090	INFO TECH CHARGES	28,171	28,171	28,171	28,171	28,171
COV1/600010	ADVER & PUBLICATIONS	-	2,000	4,000	4,000	-
COV1/610010	EQUIP & MACHIN RENTL	-	-	7,500	7,500	-
COV1/620016	OTHER EMPL RELATIONS	273	500	500	500	500
COV1/650010	CONTRACT LABOR	21,544	2,000	6,000	6,000	3,000
COV1/650520	TIPPING FEES	658,166	700,000	683,500	670,000	680,000
COV1/721600	TRANSFER-OTHER FUNDS	150,000	170,000	170,000	170,000	180,000
COV1/900110	BUILDINGS & IMPROVMT	16,195	889,000	881,500	881,500	-
COV1/900120	HEAT, VENT, AIR COND	6,618	-	-	-	-
COV1/900130	LAND	35,050	-	-	-	-

CITY OF VICTORIA, TEXAS

ENVIRONMENTAL SERVICES FUND - RESIDENTIAL COLLECTIONS DEPARTMENT EXPENSES

FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/900150	OTHER STRUCTURES	-	-	-	-	865,000
COV1/950500	COMP EQUIP-HARDWARE	6,545	2,200	2,200	2,200	3,300
COV1/950600	MACHINERY & EQUIP	32,134	48,750	48,750	48,750	40,800
Total Expenditures:		**$ 2,304,158**	**$ 4,525,835**	**$ 4,553,917**	**$ 4,555,483**	**$ 3,014,619**

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CITY OF VICTORIA, TEXAS

ENVIRONMENTAL SERVICES FUND - BRUSH & BULKY ITEM COLL. DEPT. EXPENSES

FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 120,017	$ 126,149	$ 126,149	$ 117,232	$ 134,267
Materials & Supplies	26,564	31,719	31,719	19,368	26,697
Professional Services	-	-	-	-	-
Internal Service Charges	58,418	54,193	54,193	54,193	54,021
Tipping Fees	86,852	87,000	87,000	87,000	87,000
Total Expenditures:	**$ 291,852**	**$ 299,061**	**$ 299,061**	**$ 277,793**	**$ 301,985**

CITY OF VICTORIA, TEXAS

ENVIRONMENTAL SERVICES FUND - BRUSH & BULKY ITEM COLL. DEPT. EXPENSES

FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 79,881	$ 82,087	$ 82,087	$ 77,010	$ 83,125
COV1/500115	EXTRA STRAIGHT TIME	1,088	1,500	1,500	1,178	1,500
COV1/500125	PREMIUM PAYROLL	4,714	7,000	7,000	5,236	7,000
COV1/500130	LONGEVITY PAY	192	336	336	336	384
COV1/500200	TMRS	15,163	15,393	15,393	14,185	15,391
COV1/500300	SOCIAL SECURITY	6,106	6,984	6,984	6,436	7,067
COV1/500400	HEALTH & ACC INSUR	10,258	10,258	10,258	10,258	14,960
COV1/500450	DENTAL INSURANCE	436	290	290	290	436
COV1/500600	WORKERS' COMP	1,929	1,926	1,926	1,928	4,029
COV1/500910	SAFETY FOOTWEAR ALLO	250	375	375	375	375
COV1/510005	OFFICE SUPPLIES	223	-	-	-	-
COV1/510010	SMALL TOOLS & SUPPL	1,738	1,900	1,900	500	1,900
COV1/510015	FUEL	23,992	28,819	28,819	18,133	23,997
COV1/510025	CHEM, MED, SURG SUP	7	100	100	50	100
COV1/510045	UNIFORMS & CLOTHING	604	900	900	685	700
COV1/590010	PURCH HANDLING FEES	1,552	1,552	1,552	1,552	1,552
COV1/590030	REPAIR CHARGES	19,361	15,134	15,134	15,134	15,134
COV1/590040	VES OVERHEAD	5,264	4,204	4,204	4,204	4,204
COV1/590045	VES FLEET SERVICES	18,973	19,327	19,327	19,327	19,327
COV1/590050	INSURANCE CHG-FLEET	2,906	3,092	3,092	3,092	3,092
COV1/590070	COMMUNICATIONS OVRHD	690	690	690	690	452
COV1/590075	COMM-RADIO MAINT	977	976	976	976	1,042
COV1/590080	PRINT SHOP FEES	28	550	550	550	550
COV1/590090	INFO TECH CHARGES	8,668	8,668	8,668	8,668	8,668
COV1/650520	TIPPING FEES	86,852	87,000	87,000	87,000	87,000
Total Expenditures:		**$ 291,852**	**$ 299,061**	**$ 299,061**	**$ 277,793**	**$ 301,985**

CITY OF VICTORIA, TEXAS

ENVIRONMENTAL SERVICES FUND - YARD WASTE COLLECTION DEPARTMENT EXPENSES FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 122,805	$ 159,470	$ 159,470	$ 146,575	$ 169,018
Materials & Supplies	29,207	54,429	53,004	34,029	45,569
Internal Service Charges	46,508	50,175	50,175	50,175	50,003
Employee & Public Relations	-	-	-	-	-
Contract Labor	63,990	15,000	16,425	16,425	15,000
Total Expenditures:	**$ 262,510**	**$ 279,074**	**$ 279,074**	**$ 247,204**	**$ 279,590**

CITY OF VICTORIA, TEXAS

ENVIRONMENTAL SERVICES FUND - YARD WASTE COLL. DEPARTMENT EXPENSES

FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 71,442	$ 106,494	$ 106,494	$ 91,201	$ 105,180
COV1/500115	EXTRA STRAIGHT TIME	2,394	1,800	1,800	3,100	1,800
COV1/500125	PREMIUM PAYROLL	11,180	10,000	10,000	13,904	10,000
COV1/500130	LONGEVITY PAY	576	144	144	-	96
COV1/500200	TMRS	15,150	20,032	20,032	18,286	19,588
COV1/500300	SOCIAL SECURITY	6,308	9,089	9,089	8,297	8,995
COV1/500400	HEALTH & ACC INSUR	14,101	10,258	10,258	10,258	20,515
COV1/500450	DENTAL INSURANCE	435	435	435	435	581
COV1/500600	WORKERS' COMP	844	843	843	844	1,763
COV1/500910	SAFETY FOOTWEAR ALLO	375	375	375	250	500
COV1/510010	SMALL TOOLS & SUPPL	1,979	2,380	955	955	2,070
COV1/510015	FUEL	26,265	50,498	50,498	31,773	42,049
COV1/510025	CHEM, MED, SURG SUP	7	500	500	250	250
COV1/510045	UNIFORMS & CLOTHING	956	1,051	1,051	1,051	1,200
COV1/590010	PURCH HANDLING FEES	1,552	1,552	1,552	1,552	1,552
COV1/590030	REPAIR CHARGES	11,142	15,135	15,135	15,135	15,135
COV1/590040	VES OVERHEAD	5,236	4,182	4,182	4,182	4,182
COV1/590045	VES FLEET SERVICES	18,871	19,223	19,223	19,223	19,223
COV1/590050	INSURANCE CHG-FLEET	2,892	3,078	3,078	3,078	3,078
COV1/590070	COMMUNICATIONS OVRHD	690	690	690	690	452
COV1/590075	COMM-RADIO MAINT	977	976	976	976	1,042
COV1/590080	PRINT SHOP FEES	17	207	207	207	207
COV1/590090	INFO TECH CHARGES	5,132	5,132	5,132	5,132	5,132
COV1/650010	CONTRACT LABOR	63,990	15,000	16,425	16,425	15,000
Total Expenditures:		**$ 262,510**	**$ 279,074**	**$ 279,074**	**$ 247,204**	**$ 279,590**

CITY OF VICTORIA, TEXAS

ENVIRONMENTAL SERVICES FUND - RECYCLING COLLECTION DEPARTMENT EXPENSES FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 67,530	$ 100,095	$ 100,095	$ 118,849	$ 102,329
Materials & Supplies	14,767	20,632	20,632	12,814	17,233
Building Maintenance	484	926	1,237	1,237	926
Professional Services	131,594	136,000	130,200	131,600	136,000
Education & Professional Development	-	-	-	-	-
Subscription & Membership	-	-	-	-	-
Communication Expenditures	211	240	240	125	-
Electricity & Heating	135	200	200	136	-
Internal Service Charges	51,051	69,075	69,075	69,075	69,048
Advertising Expenditures	-	-	-	-	-
Employee & Public Relations	-	-	-	-	-
Contract Labor	-	-	-	-	-
Tipping Fees	89,099	75,000	75,000	256,956	465,536
Capital Outlay - Building & Improvments	-	10,200	16,000	16,000	-
Capital Outlay - Machinery & Equipment	9,218	16,250	16,250	16,250	9,750
Total Expenditures:	**$ 364,089**	**$ 428,618**	**$ 428,929**	**$ 623,043**	**$ 800,822**

CITY OF VICTORIA, TEXAS
ENVIRONMENTAL SERVICES FUND - RECYCLING COLLECTION DEPARTMENT EXPENSES FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 31,897	$ 65,768	$ 65,768	$ 62,761	$ 65,767
COV1/500115	EXTRA STRAIGHT TIME	939	-	-	1,605	-
COV1/500125	PREMIUM PAYROLL	15,090	4,000	4,000	20,462	4,000
COV1/500130	LONGEVITY PAY	432	480	480	480	576
COV1/500200	TMRS	8,534	11,865	11,865	14,404	11,761
COV1/500300	SOCIAL SECURITY	3,310	5,384	5,384	6,536	5,400
COV1/500400	HEALTH & ACC INSUR	5,129	10,258	10,258	10,258	10,258
COV1/500450	DENTAL INSURANCE	145	290	290	290	290
COV1/500600	WORKERS' COMP	1,928	1,925	1,925	1,927	4,027
COV1/500910	SAFETY FOOTWEAR ALLO	125	125	125	125	250
COV1/510005	OFFICE SUPPLIES	-	300	300	10	-
COV1/510015	FUEL	14,534	19,905	19,905	12,524	16,574
COV1/510025	CHEM, MED, SURG SUP	-	195	195	-	195
COV1/510045	UNIFORMS & CLOTHING	233	232	232	280	464
COV1/520005	BUILDING MAINTENANCE	484	926	1,237	1,237	926
COV1/530000	PROFESSIONAL SVCS	131,594	136,000	130,200	131,600	136,000
COV1/560010	LOCAL TEL EXPENSES	174	220	220	100	-
COV1/560012	LONG DIST TEL EXP	37	20	20	25	-
COV1/570010	LIGHTS & POWER	135	200	200	136	-
COV1/590010	PURCH HANDLING FEES	1,638	1,638	1,638	1,638	1,638
COV1/590030	REPAIR CHARGES	-	18,613	18,613	18,613	18,613
COV1/590040	VES OVERHEAD	7,798	6,228	6,228	6,228	6,228
COV1/590045	VES FLEET SERVICES	28,104	28,628	28,628	28,628	28,628
COV1/590050	INSURANCE CHG-FLEET	4,002	4,259	4,259	4,259	4,259
COV1/590070	COMMUNICATIONS OVRHD	202	202	202	202	132
COV1/590075	COMM-RADIO MAINT	639	639	639	639	682
COV1/590080	PRINT SHOP FEES	-	200	200	200	200
COV1/590090	INFO TECH CHARGES	8,668	8,668	8,668	8,668	8,668
COV1/650520	TIPPING FEES	89,099	75,000	75,000	256,956	465,536
COV1/900110	BUILDINGS & IMPROVMT	-	10,200	16,000	16,000	-
COV1/950600	MACHINERY & EQUIP	9,218	16,250	16,250	16,250	9,750
Total Expenditures:		**$ 364,089**	**$ 428,618**	**$ 428,929**	**$ 623,043**	**$ 800,822**

CITY OF VICTORIA, TEXAS
ENVIRONMENTAL SERVICES FUND - ADMINISTRATION DEPARTMENT EXPENSES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 183,386	$ 238,987	$ 238,987	$ 225,429	$ 239,887
Materials & Supplies	2,293	3,634	2,884	2,650	3,634
Education & Professional Development	3,887	6,095	6,095	6,000	6,395
Subscriptions & Memberships	724	1,130	1,130	750	1,130
Communication Expenditures	2,306	2,200	2,200	2,110	2,350
Employee & Public Relations	204	-	-	-	-
700 Main Rental	10,275	10,275	10,275	10,275	10,275
Capital Outlay - Building & Improvements	-	4,500	5,250	5,250	-
Capital Outlay - Computer Hardware	-	1,545	1,545	1,545	-
Total Expenditures:	**$ 203,075**	**$ 268,366**	**$ 268,366**	**$ 254,009**	**$ 263,671**
Administration Overhead Cost Allocation:					
Residential Collection Department	$ 152,307	$ 201,275	$ 201,275	$ 190,507	$ 197,753
Brush & Bulky Item Collection Dept.	24,369	32,204	32,204	30,481	31,641
Yard Waste Collection Department	24,369	32,204	32,204	30,481	31,641
Recycling Center Department	2,031	2,684	2,684	2,540	2,637
	$ 203,075	**$ 268,366**	**$ 268,366**	**$ 254,009**	**$ 263,671**

CITY OF VICTORIA, TEXAS
ENVIRONMENTAL SERVICES FUND - ADMINISTRATION DEPARTMENT EXPENSES FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 133,123	$ 171,875	$ 171,875	$ 168,864	$ 173,591
COV1/500110	TEMPORARY PAYROLL	189	-	-	-	-
COV1/500115	EXTRA STRAIGHT TIME	325	-	-	250	-
COV1/500125	PREMIUM PAYROLL	973	10,000	10,000	1,919	5,000
COV1/500130	LONGEVITY PAY	370	624	624	576	682
COV1/500200	TMRS	23,744	30,790	30,790	28,954	29,888
COV1/500300	SOCIAL SECURITY	9,507	13,971	13,971	13,138	13,724
COV1/500400	HEALTH & ACC INSUR	13,848	11,283	11,283	11,283	16,412
COV1/500410	RETIREE HEALTH & ACC	816	-	-	-	-
COV1/500450	DENTAL INSURANCE	392	319	319	319	465
COV1/500910	SAFETY FOOTWEAR ALLO	100	125	125	125	125
COV1/510005	OFFICE SUPPLIES	2,293	3,634	2,884	2,650	3,409
COV1/510045	UNIFORMS AND CLOTHING	-	-	-	-	225
COV1/540005	EDUCATIONAL DEVELOP	1,211	3,595	3,595	3,000	3,595
COV1/540020	MILEAGE REIMBURSE	2,675	2,500	2,500	3,000	2,800
COV1/550010	SUBSCRIPS & MEMBR	724	1,130	1,130	750	1,130
COV1/560012	LONG DIST TEL EXP	15	50	50	10	50
COV1/560014	CELLULAR TEL EXP	2,291	2,150	2,150	2,100	2,300
COV1/620016	OTHER EMPL RELATIONS	204	-	-	-	-
COV1/640010	700 MAIN RENTAL	10,275	10,275	10,275	10,275	10,275
COV1/900110	BUILDINGS & IMPROVMT	-	4,500	5,250	5,250	-
COV1/950500	COMP EQUIP-HARDWARE	-	1,545	1,545	1,545	-
Total Expenditures:		**$ 203,075**	**$ 268,366**	**$ 268,366**	**$ 254,009**	**$ 263,671**

CITY OF VICTORIA, TEXAS
ENVIRONMENTAL SERVICES FUND - NON-DEPARTMENTAL EXPENSES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 7,694	$ 5,129	$ 5,129	$ 5,129	$ 5,129
Internal Service Charges	28,280	28,280	28,280	28,280	28,280
Insurance	24,124	23,790	23,790	23,790	27,498
Contract Labor	-	-	25,000	23,000	-
Keep Victoria Beautiful	4,167	25,000	-	-	-
Transfer to General Fund	575,191	587,167	587,167	587,167	587,167
Transfer to Health Fund	-	8,000	8,000	8,000	8,000
Total Expenditures:	**$ 639,456**	**$ 677,366**	**$ 677,366**	**$ 675,366**	**$ 656,074**

Non-Departmental Overhead Cost Allocation:					
Residential Collection Department	$ 626,174	$ 663,297	$ 663,297	$ 661,339	$ 642,447
Brush & Bulky Item Collection Dept	6,375	6,753	6,753	6,733	6,541
Yard Waste Collection Department	6,375	6,753	6,753	6,733	6,541
Recycling Center Department	531	562	562	561	545
	$ 639,456	**$ 677,366**	**$ 677,366**	**$ 675,366**	**$ 656,074**

CITY OF VICTORIA, TEXAS
ENVIRONMENTAL SERVICES FUND - NON-DEPARTMENTAL EXPENSES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500410	RETIREE HEALTH & ACC	$ 7,694	$ 5,129	$ 5,129	$ 5,129	$ 5,129
COV1/590085	PRINT SHOP OVERHEAD	12,437	12,437	12,437	12,437	12,437
COV1/590100	SAFETY MGMT OVERHEAD	15,843	15,843	15,843	15,843	15,843
COV1/630105	GEN LIAB FROM MULT	2,755	2,465	2,465	2,465	2,801
COV1/630120	PUBLIC OFFICIALS E&O	4,384	4,163	4,163	4,163	4,844
COV1/630130	COMPREH PROP INS	14,945	14,817	14,817	14,817	17,444
COV1/630190	CRIME COVERAGE	535	545	545	545	545
COV1/630200	CONTRACTORS EQUIP	1,505	1,800	1,800	1,800	1,864
COV1/650010	CONTRACT LABOR	-	-	25,000	23,000	-
COV1/670130	KEEP VICTORIA BEAUTI	4,167	25,000	-	-	-
COV1/720100	TRANS-GENERAL FUND	575,191	587,167	587,167	587,167	587,167
COV1/720700	TRANSFER-HEALTH FUND	-	8,000	8,000	8,000	8,000
Total Expenditures:		**$ 639,456**	**$ 677,366**	**$ 677,366**	**$ 675,366**	**$ 656,074**

Non-Departmental Overhead Cost Allocation:					
Residential Collection Department	$ 626,174	$ 663,297	$ 663,297	$ 661,339	$ 642,447
Brush & Bulky Item Collection Dept	6,375	6,753	6,753	6,733	6,541
Yard Waste Collection Department	6,375	6,753	6,753	6,733	6,541
Recycling Center Department	531	562	562	561	545
	$ 639,456	**$ 677,366**	**$ 677,366**	**$ 675,366**	**$ 656,074**

CITY OF VICTORIA, TEXAS

ENVIRONMENTAL SERVICES FUND - CLOSURE & POST-CLOSURE OPERATING EXPENSES

FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Professional Services	$ 32,258	$ -	$ -	$ -	$ -
Landfill Improvements	2,798,788	-	263,263	263,263	-
Total Expenditures:	**$ 2,831,045**	**$ -**	**$ 263,263**	**$ 263,263**	**$ -**

CITY OF VICTORIA, TEXAS

ENVIRONMENTAL SERVICES FUND - CLOSURE & POST-CLOSURE OPERATING EXPENSES

FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/530000	PROFESSIONAL SVCS	$ 32,258	$ -	$ -	$ -	$ -
COV1/900110	BUILDINGS & IMPROVMT	-	-	-	-	-
COV1/900144	CIP-ENGINEERING	174,320	-	-	-	-
COV1/900145	CIP-CONSTRUCTION	2,592,165	-	263,263	263,263	-
COV1/950900	OTHER EQUIPMENT	32,303	-	-	-	-
Total Expenditures:		**$ 2,831,045**	**$ -**	**$ 263,263**	**$ 263,263**	**$ -**

CITY OF VICTORIA, TEXAS
PERSONNEL CHART
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	FY 2012	***FY 2013***	***FY 2014***	***FY 2015***	***FY 2016***	***FY 2017***
ENVIRONMENTAL SERVICES FUND:						
Administration	4	4	4	4	4	4
Brush & Bulky Collections	3	3	3	3	3	3
Yard Waste Collections	4	4	3	3	4	4
Residential Collections	12	12	13	13	11	11
Recycling Center	1	1	1	1	2	2
ENVIRONMENTAL SERVICES FUND TOTAL	***24***	***24***	***24***	***24***	***24***	***24***

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REVENUES: This classification includes all items which have been identified as sources of income to the City. In governmental funds, revenues are defined as increases in net current assets from sources other than expenditure refunds and residual equity transfers. Accounting for governmental funds requires that general long-term debt proceeds and operating transfers be classified as "other financing sources." In proprietary funds, revenues are defined as net total assets from sources other than expense refunds, capital contributions and residual equity transfers. Operating transfers, however, are classified separately from revenues.

401100 Current Ad Valorem Taxes: Property taxes levied and collected during the current fiscal year. These are budgeted at ninety-seven percent (97%) of levy. A one hundred percent (100%) assessment ratio is used.

401200 Delinquent Taxes: Property taxes levied during a prior fiscal year and collected during the current fiscal year.

401110 Penalties and Interest: Amounts added to delinquent ad valorem tax accounts, both to offset costs associated with the City's collection efforts and to replace lost interest income. The provisions of the current Texas Property Tax Code, Chapter 33, Subchapter A, which apply to the penalties and interest charges associated with delinquent taxes are quoted as follows:

Section 33.01 - Penalties and Interest:

(a) A delinquent tax incurs a penalty of six percent of the amount of the tax for the first calendar month it is delinquent plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, a tax delinquent on July 1 incurs a total penalty of twelve percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent.
(b) If a person who exercises the split-payment option provided by Section 31.03 of this code fails to make the second payment before July 1, the second payment is delinquent and incurs a penalty of twelve percent of the amount of unpaid tax.

A delinquent tax accrues interest at a rate of one percent for each month or portion of a month the tax remains unpaid.

Section 33.07 - Additional Penalty for Collection Costs:

(a) A taxing unit or appraisal district may provide, in the manner required by law for official action by the body, that taxes that remain delinquent on July 1 of the year in which they become delinquent incur an additional penalty to defray costs of collection, if the unit or district or another unit that collects taxes for the unit has contracted with an attorney pursuant to Section 6.30 of this code. The amount of the penalty may not exceed fifteen percent of the amount of taxes, penalty, and interest due.

(b) A tax lien attaches to the property on which the tax is imposed to secure payment of the penalty.
(c) If a penalty is imposed pursuant to this section, a taxing unit may not recover attorney's fees in a suit to collect delinquent taxes subject to the penalty.

(d) If a taxing unit or appraisal district provides for a penalty under this section, the collector shall deliver a notice of delinquency and of the penalty to the property owner at least thirty and not more than sixty days before July 1.

Section 33.48 - Recovery of Costs and Expenses:

(a) In addition to other costs authorized by law, a taxing unit is entitled to recover the following costs and expenses in a suit to collect a delinquent tax:

(1) all usual court costs, including the cost of serving process;
(2) expenses of foreclosure sale;
(3) reasonable expenses, subject to approval by the court, that are incurred by the taxing unit in determining the name, identity, and location of necessary parties and in procuring necessary legal descriptions of the property on which a delinquent tax is due; and
(4) reasonable attorney's fees approved by the court and not exceeding fifteen percent of the total amount of taxes, penalties, and interest adjudged due the unit.
(b) Each item specified by Subsection (a) of this section is a charge against the property subject to foreclosure in the suit and shall be collected out of the proceeds of the sale of the property or, if the suit is for personal judgment, charged against the defendant.
(c) Fees collected for attorneys and other officials are fees of office, except that fees for contract attorneys representing a taxing unit that is joined or intervenes shall be applied toward the compensation due the attorney under the contract.

401120 Sales Tax: The portion of sales tax revenue collected by the State equal to one percent of the gross sales of taxable items made within the city limits of Victoria. The sales tax checks are received monthly; every third month (February, May, August and November) may be larger than the other monthly checks. This is due to the fact that many businesses remit their sales tax quarterly.

401300 Franchise Fees: Includes both taxes levied in proportion to the gross receipts earned by City-franchised businesses and the City's portion of the tax revenue collected by the State on the taxable capital of local banks.

401301 AEP: Four percent of gross receipts, paid monthly.

401304 Telecommunications: Two percent of gross receipts, paid quarterly.

401306 Centerpoint: Four percent of gross receipts, paid in October and April.

401305 Suddenlink Communications: Two percent of gross receipts, paid in April.

401307 Victoria County Electric Co-op: Two percent of gross receipts, paid in January and July.

401302 Landfill Franchise Fee: Percentage of operator's gross revenue, paid monthly.

401303 Waste Management - Commercial: Fifteen percent of gross billings.

401130 Bingo Tax: A State levied and collected tax of which the City's portion is equal to one percent of the gross receipts of the bingo operations within the city limits of Victoria. Bingo tax is received quarterly, in February, May, August and November.

401207 Motel Tax: Revenue received monthly from all motels operating within the City limits, based on gross receipts of hotel occupancy. The current tax rate is seven percent of gross receipts.

FINES AND FORFEITURES: Monies derived from fines and penalties imposed for the commission of statutory offenses and the violation of lawful administrative rules, and monies derived from the forfeiture of deposits held as performance guarantees.

405010 Criminal and Traffic Violations: Revenues derived from fines resulting from the violation of the penal code and motor vehicle laws.

405030 Parking Violations: Revenues derived from fines for violations of the parking ordinances.

405045 Time Payment - Revenues derived from fines for various violations that have been set up on a payment plan.

404082 Defensive Driving: Revenues derived from fees paid to Municipal Court for defensive driving registration.

405020 Court Costs: The State tax on each fine assessed by the Municipal Court with the exception of those involving parking and pedestrian violations. The State receives ninety percent and the City receives ten percent of the court cost amounts collected. Court cost amounts vary according to the type of offense committed.

LICENSES AND PERMITS: Revenues derived from the granting of City licenses and permits to those who wish to engage in certain regulated businesses, trades, and/or non-commercial activities.

402012 Garage Sale Permits: Revenues derived from the sale of permits required to conduct a garage sale at a residence, limited to one permit per residence in each six-month period.

402010 Liquor Licenses: Revenues derived from the collection of one-half of the amount of the fee charged by the State for a license to sell liquor. The amount charged varies according to the type of license.

402014 Amusement Machine Permits: Revenues derived from the sale of permits charged for each coin-operated game of skill, i.e., pinball machines, video games, etc., located within the City.

402016 Pool Hall Permits: Revenues obtained from the sale of permits required for business locations which have one or more pool tables available for public use.

402028 Wrecker Permits: Revenues derived from the sale of permits required to operate a tow truck within the City limits and for each wrecker company placed on the wrecker rotation list.

402020 Taxicab Operator's Licenses: Revenues obtained from the sale of permits required to operate taxicabs within the City.

402023 Trash Hauler's Permits: Revenues derived from the sale of permits required to haul trash commercially.

402025 Limousine Permits: Revenues derived from the sale of permits required to engage in the business of providing limousine service to the citizen's of Victoria.

402019 Itinerant Licenses: Revenues collected to cover the cost of investigating, and revenues derived from issuing permits, for transient persons who make tangible and/or intangible sales in Victoria but live outside the county.

402011 Vital Statistics: Revenues derived from the sale of certified copies of birth and death certificates.

402021 Sexually Oriented Business Licenses: Revenues derived from the sale of permits required to operate adult-oriented businesses.

402015 Transfer Ambulance Service Permits: Revenues derived from the sale of permits to operate a non-emergency transfer ambulance service.

402026 Taxicab Business Licenses: Revenues derived from the sale of permits to operate a taxicab service.

402027 Animal Care Facility Licenses: Revenues derived from the sale of permits to operate an animal care facility.

402017 Commercial Outdoor Sales Permits: Revenues derived from the sale of permits to sell any goods or services from place to place or from a fixed location.

402013 Remote Certification: Revenues collected for remote certification of birth facts for persons born anywhere in the State of Texas.

402040 Building Licenses: Revenues derived from the granting of licenses required to engage in the business of residential and/or commercial construction contracting.

402041 Building Permits: Revenues resulting from the sale of permits to allow the construction of residential and/or commercial structures and signs. Fees vary according to the type and value of project being constructed.

402042 Electrical Permits: Revenues resulting from the sale of permits to allow the installation of electrical fixtures and wiring. Fees vary by the contractors valuation of work conducted.

402043 Mechanical Permits: Revenues resulting from the sale of permits to allow the installation of heating, ventilation, refrigeration and air conditioning equipment. Fees vary by the contractors valuation of work conducted.

402044 Plumbing & Gas Permits: Revenues resulting from the sale of permits to allow the installation of plumbing fixtures, and water, sanitary and gas piping. Fees vary by the contractors valuation of work conducted.

402047 Street Vendor Permits: Revenues resulting from the sale of permits required to sell goods on streets.

CHARGES FOR SERVICES: Charges for services provided by the City.

404010 Building Plan Review Fees: Revenues resulting from charges for Inspection Department review of residential and commercial construction and remodeling plans to ensure compliance with construction codes.

404012 Maps & Copy Sales: Revenues derived from the sale of standard City maps and copies. Sizes of the City maps and copies vary from 8.5"x11' to 35"x44" and are available digitally.

404013 Flood Plain Development Permits: Revenues resulting from Development Services providing floodplain determinations and permits.

404011 Plat Vacation Review Fee: Revenues resulting from the vacation of a plat or portion of a plat.

404030 Category 1 Major Preliminary Plat/Construction Fees: Revenues derived from plats, replats, and construction plans of land for development. Public notice is required. The review fee varies depending on property acreage.

404031 Category 4 Major Final Fees: Revenues derived from plats and replats of land for development. There is no public notice required. The review fee varies depending on property acreage.

404032 Variance Request Fees: Revenues resulting from a fee charged to all citizens requesting a variance from a City ordinance.

404037 Construction Plan and Site Plan Review Fees: Revenues derived from Construction Plans and Site Plans submitted for review by Development Services. The review fee varies depending on property acreage.

404038 Public Improvement Review Fee: Revenues derived from public improvement plan review. Fees vary depending on acreage.

404034 Minor Plat Fees: Revenues derived from single-lot and multi-lot minor plats submitted for review by Development Services.

404035 Deed Approval/Land Use Compliance Review Fee: Revenues derived from deed approval applications and land use compliance letter.

404036 Subdivision and Development Ordinance: Revenues derived from the sale of the Subdivision and Development Ordinance booklet.

404043 Ambulance Fees: Fees charged for the use of City Fire Department ambulance service.

404050 Victoria Public Library: Revenues generated from fines on overdue books, records and tapes, charges for damages to library items, and non-state borrower fee.

404051 Yearly Alarm Fees: Fees charged for alarm system monitoring by the Police Department.

404053 False Alarm Fees: Fees charged for each false alarm above the amount allowed by ordinance.

404056 Escort Fees: Fees charged for escorting funeral processions, wide loads and convoys within City limits.

404052 Accident Report Fees: Fees charged for making copies of accident reports for insurance purposes.

404061 Recreation Programs: Revenues generated by the City's recreation programs and team leagues.

403018 Youth Sports Complex: Revenues generated by the City's youth sports complex for concession lease, gate fees, field rental, league fees, etc.

403019 Adult Softball Complex: Revenues generated by the City's adult sports complex for concession lease.

404062 Swimming Pool: Revenues generated by the City's swimming pool daily admissions, party fee, swimming lessons and season memberships.

404060 R.V. Park: Monies collected from campers at the City's Recreational Vehicle Park and for the use of the dump station.

404064 Market Days: Monies collected for vendor booth rental.

404065 Pavilions and Gazebos: Monies collected for rental of pavilions and gazebos in the various City-owned parks.

404066 Splashpad: Monies collected for rental of splashpad.

420010 Garbage Fees: Revenues generated by residential garbage pick-up service.

420015 Brush & Bulky Variable Fee: Revenues generated by collecting and removing brush & bulky items from residential units out of the scheduled cycle. Fees vary depending on length of time and weight of pick up.

420020 Landfill Closure Fund: Revenues collected from landfill operator to be used for closure and post closure costs after the landfill has reached its capacity.

420040 Brush & Bulky Fixed Fee: Revenues generated by collecting brush and bulky items from residential units.

420045 Yard Waste Fixed Fee: Revenues generated by collecting yard waste items from residential units.

420050 Additional Garbage Cart Fee: Revenues collected from citizens wishing to utilize additional garbage or recycling carts.

420055 Recycling Fixed Fees: Revenues generated by collecting curbside recycling from residential units.

420060 Household Hazardous Waste Fees: Revenues generated by collecting household hazardous waste items.

421000 Water Sales: Revenues derived from charges for water service. The monthly base water service charge varies depending of both the meter size and the corresponding gallonage allowed for that size meter. The meter size ranges from 3/4" to 10" and the allowed gallonage included in the base charge is 2,000. Additional variable rates are charged for water consumed in excess of the amount allowed by the base charged, in 1,000 gallon increments.

421100 Water Applications (Tap fees): Revenues derived from the City water system. The connection fee is based upon the size of the water meter required and whether the meter is being connected to a prestubbed at no expense to the City or to a line that has not been prestubbed. The meter size ranges from 3/4" to 10". The connection fee for taps on existing water main for the connection of new water mains varies depending on the existing main size and actual usage.

421110 Turn On Charges: The fee charged to turn on water service for new utility accounts during regular hours and after hours.

421200 Sewer Rents: Revenues derived from charges for sewer service. The monthly base sewer service charge is based upon water meter size and allowed gallonage. The meter sizes range from 3/4" to 10" and the allowed gallonage is 2,000. A monthly sewer service consumption charge shall be assessed and billed to each sewer system user in addition to the base charge. The consumption charge shall be computed by averaging the metered monthly water consumption during the computation period. The computation period shall consist of the last complete three-month period of December, January, and February that preceded the billing date. The sum of 2,000 gallons shall be deducted from the average monthly consumption in order to compute the adjusted average. The adjusted average shall be multiplied by 90% to compute the net billing average. The net billing average charge shall be computed and billed to each customer, in addition to the base charge.

421220 Sewer Applications (Tap Fees): Revenues derived from the City sewer system. The connection fee is based upon the size of the sewer meter and whether the meter is being connected to a pre-existing stub or to a stub that is not pre-existing. The sewer sizes range from 4" to 8".

421210 Unbilled Industrial Surcharges: Revenues derived from industrial pretreatment charges/permits including cleaning grease stoppages, out-of-city water and sewer service charge and industrial wastewater surcharge.

Fee for clearing grease stoppages that can be traced to a commercial facility is based upon actual cost.

Out-of-City water and sewer service charge - 50% of water service charge and sewer service charge (to be added to ordinary water and sewer charges) (not applicable to customers whose charges are calculated otherwise by contract).

Industrial Wastewater Surcharge: Section 13-110 definitions shall apply to this subsection. The additional monthly industrial wastewater surcharge shall increase the monthly sewer service charge for a user who has had a sampled BOD concentration greater than 200 mg/l and a TSS concentration greater than 250 mg/l by multiplying the charge factor by the wastewater use charge, and adding it to the sewer service charge as shown below:

Charge factor = [.3 x (sampled BOD concentration/200 mg/l BOD)] + [.3 x (sampled TSS concentration/250 mg/l TSS)] +.04

Sewer rate per 1,000 gallons = the rate that the City charges per 1,000 gallons discharged above the monthly minimum

Wastewater Use Charge = (sewer rate per 1,000 gallons x gallons discharged) / 1,000

Industrial Wastewater Surcharge = Charge factor x Wastewater Use Charge

Total monthly wastewater charge for surcharged user = industrial wastewater surcharge + sewer service charges per Section 24-122

This industrial wastewater surcharge shall apply to grease or grit generators that are deemed to be "users" pursuant to Section 13-131 of the City Code.

421230 Sewage Dump Fees: Revenues derived from companies using the sewage dump facilities at the City's wastewater treatment plant.

404081 Weedy Lot Mowing: Revenues derived from charges associated with the mowing of weedy lots. Fees vary according to the size of the lot. A lien may be placed on the property to recover uncollected charges.

440011 Community Center Concession Rental: Revenues collected from those who rent the concession stand in conjunction with other Community Center facilities.

440010 Community Center Rental: Revenues collected from those who rent the Community Center facilities. Fees are based on the area and length of time rented.

440200-440219 Rental Revenue for 700 Main Center: Revenues derived from the rental of portions of 700 Main Center, a City owned and maintained office building.

INTERNAL SERVICE FUND REVENUES: Revenues generated by the cost reimbursement for services provided by one City department to other City departments.

450100 Health Plan Premiums: Revenues to the Health Plan Fund which are collected from other City Funds for City-paid employee and retired employee insurance premiums.

450120 Health Plan Dependent Premiums: Revenues to the Health Plan Fund which are collected as a result of employee payroll deductions to pay for dependent health coverage. Dependent health premiums for an employee covering spouse and/or family vary based on the plan option chosen by the employee (plan details available in Health Plan Fund section).

450140 Retired Employee's Dependent Coverage Premiums: Revenues to the Health Plan Fund which are collected from retired employees to pay for dependent health coverage. Dependent health premiums vary based on the plan option chosen by the employee (plan details available in Health Plan Fund section).

450160 Dental Insurance Premiums: Revenues to the Health Plan Fund which are collected as a result of employee payroll deductions to pay for dental insurance, an optional coverage (plan details available in Health Plan Fund section).

454010-454140 Safety Management Insurance Premiums Charges: Revenues to the Safety Management Fund which are collected from City funds for payment to the City's various insurance coverages.

454900 Workers' Compensation Premium Charges: Revenues collected from City funds for payment to the City's self-insured Workers' Compensation Fund.

460010 Handling Fee/Purchasing Overhead: Revenues derived from a percentage factor applied to each departmental budget and collected to offset the cost of the Purchasing Internal Service Fund.

460070 Communications Equipment Lease Charges: Revenues collected from City user departments for the rental of communications and vehicular emergency equipment which is owned and maintained by the Communications Fund. Each class of communications equipment is assigned a rental rate which is billed on a monthly basis to all user departments for each piece of communications equipment that is leased. The rental charges are used to offset a portion of the cost of the Communications Department.

460060 Motorpool Lease Charges: Revenues collected from City user departments for the rental of vehicles, communications and vehicular emergency equipment which is owned by the Vehicle and Equipment Services Motorpool. The rental charges are used to offset a part of the cost of the V.E.S. Division.

460020 Capital Replacement Charges: Revenues collected from City user departments for the reimbursement of vehicles and equipment purchased by the Vehicle and Equipment Services Fund.

460030 Non-Target Repair Charges: Revenues collected from City user departments for repairs to vehicles and equipment that do not fall within the normal coverage of the fleet services contract.

460045 Fleet Services Charges: Revenues collected from City user departments for the operation of City-owned vehicles and equipment. The charges are based on a percentage factor applied based on the number of vehicles and equipment operated by user departments.

460090 Information Technology Lease Charges: Revenues collected from City user departments for the use of technology equipment. The rental charges are used to defray the cost of the Information Technology Internal Service Fund.

460080 Direct Charges to Departments: Charges to City departments for printing by the Print Shop. The charge is the cost of the supplies used plus a set hourly fee for labor.

460120 Outside Agency Payments: Charges to non-City entities for maintenance of vehicles and equipment.

460130 Warehouse Stock Sales: Revenues collected from the sale of goods to City departments on warehouse requisitions.

460140 Fuel Sales: Revenues generated by the sale of fuel to City departments and outside agencies.

INTERGOVERNMENTAL REVENUES: Revenues from other governments in the form of grants, entitlements, shared revenues, direct payments and payments in lieu of taxes.

403011 Victoria County - Fire: Annual contract payment to the City from the County to compensate for the extension of fire protection to County residents.

403025 In Lieu of Taxes - Housing Authority: An annual payment made to the City in lieu of taxes by the Victoria Housing Authority. To determine the amount of the payment, the Housing Authority takes its beginning accounts receivable amount plus total dwelling rent revenues and other operating receipts minus its utility expense, collection loss and ending accounts receivable amounts to arrive at its net revenue for the fiscal year. The net revenue amount is then multiplied by ten percent and the resulting amount is divided among all the local taxing entities on the basis of their tax rates.

403014 VISD School Resource Officers - Annual contract payment to the City from Victoria Independent School District to compensate for the expense of providing police officers for the on-campus School Resource Program.

403017 Sales Tax Services Reimbursement - Annual payment to the City from the Victoria Sales Tax Development Corporation for providing administrative services to the Corporation.

MISCELLANEOUS REVENUES: Revenues derived from interest, rents and other sources.

480010 Interest Revenue: Interest is earned on the collected balance at a set rate under the depository contract, and on investments based on market rates.

490010-490015 Rents and Royalties: Revenues derived from rents collected on City properties, royalties on oil and gas production, and oil and gas leases.

490020-490025 Oil Leases and Royalties: Revenues resulting from the leasing of City property for oil and gas exploration, bonus payments, and royalties paid to the City for oil and gas produced on its property.

490050 Convenience Fee Charges: Revenues resulting from payments made to the City through an alternate payment channel such as online or over the phone.

490111 Private Donations: Revenues from donations to the City by individuals or groups.

490110 Evergreen Cemetery Endowment: Interest on funds belonging to the Evergreen Cemetery Association which is given to the City on a quarterly basis to help defray the cost of maintaining Evergreen Cemetery. This revenue account also includes interest on City-held funds generated from the sale of cemetery lots.

453003 Employee Insurance Reimbursements: Payments to the City from employees who wish to maintain their insurance coverage while on leaves of absence.

453100 Reimbursement of Stop Loss: Reimbursement to the City from the insurance provider after a certain amount has been paid in claims. The City provides health insurance to employees through a self-insured plan and subscribes to stop loss policies in order to protect the City against catastrophic claims.

453200 Refunds and Drug Rebates: Payments to the City from prescription benefit manager as a result of rebates on prescription medications purchased by participants in the City's health plan. Rebates vary based on the tier of prescription purchased.

490026-490032 Insurance Refunds: Refunds of insurance premiums from prior periods based upon audits performed by insurers.

490001 Other Miscellaneous Revenues: Revenues from prior fiscal years and those revenues which are of a non-recurring nature and therefore have no established accounts.

490033 Restitution From Judicial System: Revenues resulting from judicially mandated payments for damages to City property.

490034 Abandoned Vehicle Wrecker Contract: Revenues generated as a result of the contract removal of abandoned vehicles from streets, public right-of-ways, and private property.

490036 Returned Check Fees: Revenues derived from the fee charged for processing returned checks.

OTHER FINANCING SOURCES: Revenues generated by sales and operating transfers.

490040 Salvage and Material Sales: Revenues derived from the sale of salvage and scrap materials.

490045 Online Auction Sales: Revenues derived from the sale of surplus City property through an online auction process.

460050 Proceeds From Insurance Claims: Revenues resulting from insurance claims for damages to City property.

490300-490311 Interfund Operating Transfers: Revenues resulting from operating transfers between funds. These transfers only represent revenues to individual City Funds, not actual revenue to the City.

490510-490760 Proceeds From Bond Sales: Monies realized from the sale of Revenue Bonds.

EXPENSES: This classification includes all items of expenditures incurred for current administration, operations and maintenance, and for materials and equipment in the nature of renewals or replacements, which do not add to the capital assets of the City.

CAPITAL OUTLAY: This classification includes expenditures of every character which increase the capital assets of the City in the way of land, buildings, structures, improvements, equipment, etc.

PERSONAL SERVICES

500105 Regular Payroll: The regular straight-time salaries paid to employees who hold budgeted positions within the City.

500110 Temporary Hourly Payroll: Payments of straight time wages to employees who are hired by the City on a temporary basis.

500115 Additional Straight Time Pay: Payments made to a non-exempt employee who works overtime during a week and who took either vacation, sick leave, or holiday leave during the same week. Under FLSA regulations, true overtime pay is given to an employee only if he works more than forty hours per week. In the case of an employee taking time off during the week and working extra hours during the same week, the employee is compensated for the extra hours at his/her normal regular hourly pay rate.

500125 Premium Pay: Payments made to non-exempt City employees for hours worked in excess of the prescribed maximum number of hours allowed in their work weeks - usually forty (40) hours. Employees are remunerated at their individual overtime pay rates - generally, one and one half (1½) times their regular hourly pay rate.

500130 Stability Pay: Payments made to all full-time employees to recognize the value of their longevity of service. Stability pay is earned at the rate of four dollars ($4.00) per month for each full year of service up to and including a maximum of twenty-five (25) years.

500135 Higher Classification Pay: Payments made to an employee at a salary level higher than the normal salary level. To be eligible for higher classification pay, an employee who is required to perform the duties of a particular classification is paid the minimum salary for that position during the time the employee performs those duties.

500140 Certification Pay: Pay given to police officers who receive certification through the Texas Commission of Law Enforcement Officer Standards and Education and to firefighters who receive certification through the Texas Commission on Fire Protection Standards and Education. There are three levels of certification pay for police officers and for firefighters.

500142 Stipend Pay: A reimbursement program for Fire Department employees who have successfully completed the Texas DSHS Paramedic certification or Texas Peace Officer certification at the employee's expense. The employee must remain in their employment for a period of 48 months after the issuance of the stipend. If an employee terminates their employment for any reason within a period of 48 months after the issuance of the stipend, the employee is obligated to reimburse the City a proportionate cost.

500145 Field Training Pay: Program wherein the City pays per month to senior patrol officers who provide training instruction to new police cadets.

500200 Texas Municipal Retirement System (TMRS): Contributions to the Texas Municipal Retirement System (TMRS) made by the City to help provide for the retirement needs of its personnel. All budgeted employees working 1,000 hours per year or more must join TMRS. For all covered employees, the City makes a monthly contribution to the TMRS equal to 16.66 percent of gross wages. This contribution represents a two for one match against a six percent contribution on total gross wages made by each employee.

500300 Federal Insurance Contribution Act (FICA): Contributions made by the City to the Social Security system. The current contribution rate is an amount equal to 7.65 percent of gross wages.

500400 Health and Accident Insurance: City-paid employee health and accident insurance premiums. The City pays health and accident insurance premiums for all budgeted employees who work at least thirty (30) hours per week. The individual employees have the option to insure their dependents under the City's health plan. Dependent health premiums for an employee covering spouse and/or family vary based on the plan option chosen by the employee (plan details available in Health Plan Fund section).

500410 Retired Employees' Health and Accident Insurance: City-paid health and accident insurance premiums for retired employees.

500450 Dental Insurance: City-paid employee dental insurance premiums for employees who elects dental coverage. Employees have the option of dental coverage for themselves and/or their dependents.

500500 Employees' Life Insurance: City-paid employee term life insurance premiums of annual salary per month. The City supplies life insurance coverage to each employee equal in value to his or her gross annual salary. City-paid life insurance terminated effective 12/31/10, at which time employees are able to purchase at their expense.

500600 Workers' Compensation: The City provides workers' compensation insurance to cover the medical costs and lost wages of employees who are injured while on the job.

500700 State Unemployment Tax: Monies paid by the City to reimburse the State for payments made to unemployed former City workers. The State requires an initial fee of $30.00 for each claim plus reimbursement for payments made to each claimant.

500750 ICMA: City-paid contributions to the International City/County Management Association retirement savings plan on behalf of the city manager per contract terms.

500900 Auto Allowance: Allowance to City Manager and City Council for use of their personal cars.

500910 Safety Footwear Allowance: Allowance to City employees for safety footwear. The City reimburses all employees required to wear steel-toe safety boots an annual allowance of $125.00 (pre-tax amount).

MATERIALS AND SUPPLIES: Articles and materials which are subject to rapid consumption or deterioration and are of small value. This category also includes tools, equipment and accessories which are too inexpensive to be capitalized.

510005 Office Supplies: All supplies necessary for the operation of an office, such as pencils, stationery, postage, printing costs, etc. Office equipment such as calculators and furniture which are too inexpensive to capitalize are also included in this account. (Does not include the repair or rental of office equipment, membership fees or subscriptions.)

510007 Office Supplies - Licenses: Individual computer software packages which cost less than $1,000 each are charged to this account.

510010 Accessories, Equipment, Small Tools and Supplies: Articles of small unit value (under $1,000.00) subject either to loss or rapid deterioration such as calipers, compasses, drafting instruments, bits, saw blades, hand tools, thermometers, engineer's stakes, handcuffs, tool racks, cleaning and sanitary supplies, flashlight batteries, cameras and supplies, telephone equipment, circuits and lines, film developing, non-V.E.S. vehicle accessories, return freight, cleaners and sharpening of blades.

510012 Hazardous Materials - Chemicals: All materials, equipment and services used in hazardous materials incidents responded to by the City's fire department.

510013 Technical Rescue: All materials, equipment and services used in technical rescue incidents responded to by the City's fire department.

510015 Fuels and Lubricants: All fuels, fluids and lubricants consumed in the regular operation of either City or outside agency vehicles and equipment.

510025 Chemical, Medical and Surgical: Medicine, prescriptions, aspirin, first aid kits, soda ash, alum chlorine, sodium hexametaphosphate, and other chemical, medical, and surgical supplies.

510030 Botanical and Agricultural: Disinfectants, fertilizers, seeds, bulbs, trees, plants, poisons, insecticides, herbicides, etc.

510031 Mosquito Spraying: Supplies necessary for periodic mosquito spraying.

510035 Household Furnishings: Bedding, tableware, kitchen-ware, etc., for fire stations.

510040 Dog Supplies: Supplies necessary for the care of the K-9 unit of the Police Department.

510045 Uniforms and Clothing: All pieces of clothing and badges bought by the City, including hand guns with a unit value of less than $1,000.

510065 Recreational Supplies: All equipment and sundry supplies used in the summer recreational programs.

510066 Softball Supplies: All equipment and sundry supplies used in the softball programs.

510070 Traffic Markers: Material for signs (paint, sign blanks, lumber, metal posts, etc.) for marking lanes, directing traffic, etc.

510075 Fireworks: Fireworks purchased for the July 4th celebrations.

510085 Ammunition

MAINTENANCE OF BUILDINGS, STRUCTURES AND EQUIPMENT: This classification includes expenditures for materials or replacement parts used in the renewal, repair or improvement of any City-owned building, structure, land or equipment. Note: Replacement of parts or structures resulting from extensive storm or accident damage may be treated as capital expenditures. Please refer to the Capitalization Policy in this document for guidance. When maintenance from an outside source is required, a purchase order must be issued and the costs of both materials and labor must be charged to the appropriate maintenance account.

520005 Building Maintenance: Materials used in the repair or improvement of existing City-owned buildings.

520010 Heating, Ventilation and Air Conditioning Equipment Maintenance: Costs associated with the repair and maintenance of HVAC central and window-type units.

520015-520018 Computer and Software Maintenance: Costs associated with the repair and maintenance of computer equipment as well as maintenance agreements on software.

520020 Office Equipment, Instruments and Apparatus Maintenance: The cost of maintaining desks, chairs, filing cabinets, refrigerators, stoves, hot water heaters, chemical apparatus, surgical instruments, recreational or educational apparatus, cameras, tape recorders, computers, printers, electronic automotive and/or radio test equipment, and maintenance agreements on all office equipment.

520025 Machinery and Tool Maintenance: Maintenance costs associated with non-V.E.S. equipment such as stationary machinery, shop and plant equipment, aerator equipment, major tools, fire hoses, sharpening of saw blades, lawn mowers (except riding mowers), boats, trailers, etc.

520030 Miscellaneous Equipment Maintenance.

520035 Book Maintenance: The cost of book binding and repair.

520105 Streets and Roadways Maintenance: All costs involved with the maintenance and repair of streets, sidewalks and curbs and gutters.

520107 Streets-Crack Seal: All costs involved with the maintenance and repair of streets using the crack-seal process.

520115 Storm Sewer Maintenance: All costs associated with the repair and maintenance of drainage ditches.

520116 Drainage Mowing Maintenance: All costs associated with the mowing of drainage ditches.

520120 Traffic Signal Maintenance: Materials and parts used to repair existing City-owned traffic signals.

520125 Street Light Maintenance: Materials and parts used to repair existing City-owned street lights.

520130 Mains and Hydrants Maintenance: The cost of repairing and maintaining water and wastewater mains and fire hydrants.

520135 Meter and Meter Box Maintenance: Expenditures for the repair and maintenance of water meters and meter boxes.

520140 Softball Complex Light Maintenance: Expenditures for the repair and maintenance of lights at the softball complex.

520210 Lift Station Maintenance: Materials and parts used to repair and maintain wastewater lift stations.

520220 Park and Playground Light Maintenance: The cost of repairing lighting fixtures around the ball fields, tennis courts, splashpads, etc.

520230 Reservoir and Elevated Tank Maintenance: Expenditures involving the repair and maintenance of ground storage tanks, elevated tanks and standpipes.

520250 Other Structures Maintenance: The cost of repairing and maintaining fences, fire hose racks, pistol range, fire drill tower, ball field stadiums, splash pads, trails, etc.

530000 - 530150 Professional Services: Payments for the costs of legal, outside auditing, engineering services, surveys and appraisals, psychological testing and analysis, recording and filing fees, special investigations and witness fees, third party administrator fees for the City's health plan, and microfilming of City records and documents.

540005 Education and Professional Development: Payments made for conference registration, transportation, meals, lodging and other costs incurred by employees while attending schools and educational seminars.

540010 Computer Training: Payments for registration for training on various software packages.

540015 City-wide Training: Payments for the costs associated to various in-house training programs made available to City employees.

540020 Mileage Reimbursement: Payment made to employees for costs incurred for use of a personal vehicle for City business.

550010-550025 Subscriptions and Memberships: Expenditures for subscriptions to newspapers, magazines and professional journals, and membership fees to professional organizations such as the Texas Municipal League.

560010-560020 Communications: Payments made for telephone services, including dedicated telephone lines for the transmission of computer information, cell phones, local telephone and long distance.

570010 Lights and Power: Payments made for electricity consumed by City departments.

570020 Heating: Payments made for natural gas, diesel and butane consumed for heating City workplaces.

580010 Laundry: Expenditures for the laundering of employee uniforms.

590010 Purchasing Overhead Fee: A fee charged to all departments to recover the cost of running the Purchasing Department. Each department is charged an amount based on the relation of their expenditure budget to the total budget.

590020 Capital Replacement Charges: A fee charged to City departments for the reimbursement of vehicles and equipment purchased by the Vehicle and Equipment Services Fund.

590030 Repair Charges: Charges collected from City user departments for repairs to vehicles and equipment that do not fall within the normal coverage of the fleet services contract.

590040 V.E.S. Overhead Fee: A fee charged to all departments to recover the cost of running the Vehicle and Equipment Services Department. Each department is charged an amount based on the relation of their expenditure budget to the total budget.

590045 VES Fleet Services: A fee charged to City user departments for the operation of City-owned vehicles and equipment. The charges are based on a percentage factor applied based on the number of vehicles and equipment operated by user departments.

590050 Insurance Charges - Fleet: A fee charged to City user departments for the insurance of City-owned vehicles and equipment. The charges are based on a percentage factor applied based on the number of vehicles and equipment operated by user departments.

590060 Motorpool Lease Charge: The rental charge assessed to any department which rents a vehicle, a motorized, self-propelled piece of equipment, a communications devise or a piece of emergency equipment from the Motorpool.

590070 Communications Equipment Lease Charge: The monthly rental charge collected from each department to which communications and/or emergency equipment (lights and sirens) are assigned. Each piece of communications and emergency equipment has been assigned a monthly lease charge, the value of which is based on a discounted rate to recover the maintenance and operations costs and replacement depreciation of the communications equipment. The monthly lease amount for each department is equal to the sum of the lease charges for all the communications and/or emergency equipment assigned to that department.

590080 Print Shop Fees: A fee charged to all departments to recover the cost of labor performed by the Print Shop Department for printing projects. Each department is charged hourly for all printing performed by this department.

590085 Print Shop Overhead Fee: A fee charged to City funds to recover the cost of running the Print Shop Department. Each department is charged an amount based on the relation of their expenditure budget to the total budget.

590090 I.T. Lease Charge: The rental charge assessed to each City department which uses C.P.U. time.

600010-600070 Advertising and Publications: The costs associated with printing advertisements, public notices, etc.

610010 Commercial Equipment Rental: The cost of renting equipment such as dump trucks, bulldozers, draglines, office equipment, etc. from commercial sources.

620010 - 620020 Public and Employee Relations: Expenditures related to the Annual Employee appreciation event and for items such as flowers for funerals, and retirement gifts.

630010-630040 Medical Claim Payments: Monies used to pay medical claims arising as a result of the operation by the City of a self-insured health plan.

630070 Wellness Program: Reimbursement made to employees and retirees for health club memberships. Employees and retirees are required to utilize their membership a certain amount of times monthly to qualify for the reimbursement program.

630080-630200 Insurance payments paid to cover risks for general liability, police/professional liability, public officials' errors and omissions, boiler & machinery, fleet liability, contractors equipment, radio towers, computer equipment, worker's compensation, etc.

640010 700 Main Center Building Rental: The cost to City departments for the rental of portions of 700 Main Center, a City owned and maintained office building.

640020 Land and Building Rental: The cost of renting land and/or buildings for City use.

650010 Contract Labor: Monies used to pay non-City workers for jobs performed on a contract basis.

650020 Tournaments and Programs: Monies used to pay the cost of referees, etc. who provide contract services for the City's recreation programs.

650510-650550 Landfill Fees: Fees associated to dumping waste at the landfill, including sludge disposal fees, tipping fees, leachate hauling/disposal, etc.

660010 Principal: Payments made to reduce the principal amount of outstanding bonds.

660020 Interest: The annual amount required to pay for the use of outstanding bond principal.

660030 Agents Fees: Fees charged by banks who, as designated paying agents, redeem bond coupons from bondholders.

660040-660045 Bank Charges - Service charges for banking services as well as fees paid for use of credit card machines.

660050 Arbitrage Rebate Payment - Payment to the US Treasury equal to all interest earned on bond proceeds in excess of the bond yield.

690020 Appraisal District.

690010 County Tax Assessor/Collector.

670015 County Emergency Management - Payment to Victoria County for the City's portion of the interlocal agreement for the operation of an emergency management office.

670050 South Texas Zoological Society.

670040-670310 Various Local Organizations: Disbursements made to various local organizations of hotel occupancy taxes collected from lodging establishments located within the City limits.

700070 Refund Contracts.

700080 Refund of Collected Revenues.

700220 Court Costs, Judgments and Damages.

710010 Fuel Stock: All fuels, fluids and lubricants intended for consumption in normal vehicle or motorized equipment operations.

710020 Warehouse Stock: The goods carried in the warehouse inventory.

710030 Garage Consumables: Various consumable items, such as reflective tape, batteries, switches, used to maintain and/or repair vehicles.

710050 V.E.S. Communications Equipment Parts: All parts used to maintain and/or repair V.E.S. communications and/or emergency (lights and sirens) equipment.

720100-721700 Operating Transfers: Operating transfers between funds. These transfers only represent expenses to individual City funds, not actual expense to the City.

CAPITAL OUTLAY

900110 Buildings.

900120 Heating, Ventilation and Air Conditioning Equipment: Purchase of central mechanical heating, ventilation and air conditioning equipment and window air conditioners. (Does not include duct work and air registers.)

900130 Land.

900150 Other Structures: Includes fences, hose racks, etc.

900200 Streets and Roadways: Improvements to streets, parking lots, culverts and bridges.

900210 Sidewalks.

900220 Street Lights.

900230 Traffic Signals.

900240 Mains and Hydrants: Construction of new water and wastewater lines.

900300 Storm Sewers: Construction of new storm sewers.

900400 Meters and Meter Boxes.

900600 Reservoirs and Elevated Tanks.

950100 V.E.S. Motor Vehicles: Purchase of automobiles, trucks, motorcycles, heavy construction equipment, and all other motorized, self-propelled rolling stock.

950120 Office Equipment, Instruments and Apparatus: Purchase of desks, chairs, typewriters, filing cabinets, beds, refrigerators, stoves, hot water heaters, recreational or educational apparatus, cameras, electric hand dryers, tape recorders, printers, surveying instruments, scales, automotive and/or radio test equipment, etc. which have a unit of value of $1,000.00 or greater.

950300 V.E.S. Communications Equipment: Purchase of communications and biotelemetry equipment, vehicle emergency lights and sirens.

950400 Chemical, Medical, Surgical Equipment.

950500 Computer Hardware.

950510 Computer Software.

950530 Cabling and Conduit: Fiber installations.

950600 Machinery and Tools: Purchase of shop and plant equipment, major tools, stationary machinery, bullet-proof vests, motors, trailers, boats, training films or tapes, etc.

950700 Books: Purchase of books for the public library. All books purchased for the library are considered capital outlay even though their unit value is less than $1,000.00.

950900 Other Equipment.

970020 Auc-Engineering: Engineering cost for large assets under construction.

970030 Auc-Construction: Construction cost for large assets under construction.

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CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
ENVIRONMENTAL SERVICES FUND			
45ADM - Administration			
	Personnel		
	Re-grade Educational Specialist	$ 1,222	$ 1,519
	Premium Payroll - original request is $5,000 less than prior year funded	5,000	5,000
	Other:		
	Educational Development - original request is the same level as prior year funded	3,595	3,595
	Uniforms & Clothing - New to FY 2017	225	225
	Office Supplies - original request is the same level as prior year funded	3,634	3,409
	Subtotal - Environmental Administration	$ 13,676	$ 13,748
45BRU - Brush & Bulky			
	Other:		
	Tipping Fees - original request is the same level as prior year funded	$ 87,000	$ 87,000
	Fuel - original request is the same level as prior year funded	28,819	23,997
	Subtotal - Brush & Bulky	$ 115,819	$ 110,997
45NON - Non Departmental			
	Other:		
	Transfer to General Fund - original request is the same level as prior year funded	$ 587,167	$ 587,167
	Transfer to Health Fund - original request is the same level as prior year funded	8,000	8,000
	Subtotal - Environmental Non Departmental	$ 595,167	$ 595,167
45RCY - Recycling			
	Machinery & Equipment		
	Replacing 150 - 96 gallon carts $65 each	$ 9,750	$ 9,750
	Other:		
	Professional Services - original request is the same level as prior year funded		
	Household Hazardous Waste collection	136,000	136,000
	Local Telephone Expense - none requested in FY 2017 ($220 funded in FY 2016)	-	-
	Long Distance Telephone Expense - none requested in FY 2017 ($20 funded in FY 2016)	-	-
	Lights & Power - none requested in FY 2017 ($200 funded in FY 2016)	-	-
	Office Supplies - none requested in FY 2017 ($300 funded in FY 2016)	-	-
	Fuel - original request is the same level as prior year funded	19,905	16,574
	Tipping Fees - original request is the same level as prior year funded	75,000	465,536
	Subtotal - Recycling	$ 240,655	$ 627,860
45SOL - Solid Waste			
	Personnel:		
	Premium Payroll - original request is $25,000 more than prior year funded	$ 40,000	$ 40,000
	Computer Equipment-Hardware:		
	Replace Cisco Router #18158 - per IT replacement plan	5,500	-
	3 Additional GPS units	3,300	3,300
	Other Capital Outlay:		
	Other Structures		
	Landfill Expansion Improvements	865,000	865,000
	Machinery & Equipment		
	Replacing 600 - 96 gallon carts $65 each	40,800	40,800
	Other:		
	Office Supplies - original request is $800 more than prior year funded	10,800	10,800
	Office Equipment, Instrument Maintenance - New to FY 2017	900	900
	Software Maintenance - original request is same level as prior year funded		
	WM Logistics routing software	15,000	15,000
	Professional Services - original request is the same level as prior year funded		
	Mowing of old landfill	7,000	7,000
	Local Telephone Expense - original request is $200 more than prior year funded	900	700
	Long Distance Telephone Expense - original request is $35 more than prior year funded	100	120
	Advertising & Publication - none requested in FY 2017 ($2,000 funded in FY 2016)	-	-
	Other Employee Relations - original request is $1,000 more than prior year funded	1,500	500
	Contract Labor - original request is $1,000 more than prior year funded	3,000	3,000
	Fuel - original request is the same level as prior year funded	146,777	122,218
	Data Lines - original request is the same level as prior year funded	4,000	2,300
	Tipping Fees - original request is the same level as prior year funded	700,000	680,000
	Subtotal - Solid Waste	$ 1,844,577	$ 1,791,638

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
45SOL1 - Closure/Post-Closure			
	Nothing to note.	$ -	$ -
	Subtotal - Closure/Post-Closure	$ -	$ -
45YRD - Yard Waste			
	Other		
	Contract Labor - original request is the same level as prior year funded	$ 15,000	$ 15,000
	Fuel - original request is same level as prior year funded	50,498	42,049
	Subtotal - Yard Waste	$ 65,498	$ 57,049
	ENVIRONMENTAL SERVICES FUND TOTAL	***$ 2,875,392***	***$ 3,196,459***

CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

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.

CITY OF VICTORIA, TEXAS
SOFTBALL COMPLEX FUND
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CITY OF VICTORIA, TEXAS
SOFTBALL COMPLEX FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

The Softball Complex Fund was established to account for all transactions generated by rental of the City's Softball Complex concession stands. The attached budget highlights and assumptions are presented in two sections. The first section is an executive summary of the Softball Complex Fund overall. The second section includes major budgetary assumptions made on revenues and departmental expenses.

Section I – Softball Complex Fund Executive Summary:

- Note: Excluding concession stand operations, all maintenance, and operation cost for the softball complex is accounted for in the General Fund Parks and Recreation Department.
- Fiscal Year 2016 ending undesignated working capital is projected to be $0.
- Fiscal Year 2017 ending undesignated working capital is projected to be $1,000.

Section II – Softball Complex Fund Revenues & Expenses:

Revenue Highlights/Assumptions:

- During Fiscal Year 2016, after the prior concession stand lease was terminated, the City solicited bids for operations of the concession stand. Based on the new rental agreement, Fiscal Year 2017, concession stand rental is budgeted at $12,000, a decrease of $19,104 from the prior year.

Expense Highlights/Assumptions:

- A transfer to General Fund is budgeted at $11,000, a decrease of $24,000 from the prior year. This allows excess working capital to be returned to the General Fund, while at the same time, maintaining an adequate working capital balance.

CITY OF VICTORIA, TEXAS
SOFTBALL COMPLEX FUND
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

Fiscal Year 2014-2015 Actual: Actual audited revenues and expenditures for the most recently completed fiscal year.

Fiscal Year 2015-2016 Original Budget: Amounts originally adopted by City Council.

Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016, these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

Note: Expenses are presented first in summary format, and immediately following, in line item detail format.

CITY OF VICTORIA, TEXAS
SOFTBALL COMPLEX FUND
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING FUND BALANCE				
Undesignated Working Capital	$ 15,015	$ 15,145	$ 15,145	$ -
Reserved Working Capital	-	-	-	-
TOTAL FUND BALANCE, OCTOBER 1	**$ 15,015**	**$ 15,145**	**$ 15,145**	**$ -**
REVENUES				
Lease Income	$ 31,104	$ 31,104	$ 2,722	$ 12,000
Total Revenues	**$ 31,104**	**$ 31,104**	**$ 2,722**	**$ 12,000**
TOTAL FUNDS AVAILABLE	**$ 46,119**	**$ 46,249**	**$ 17,867**	**$ 12,000**
EXPENDITURES				
Operations & Maintenance Budget	$ 35,000	$ 35,000	$ 17,867	$ 11,000
Total Expenditures	**$ 35,000**	**$ 35,000**	**$ 17,867**	**$ 11,000**
ENDING FUND BALANCE				
Undesignated Working Capital	$ 11,119	$ 11,249	$ -	$ 1,000
Reserved Working Capital	-	-	-	-
TOTAL FUND BALANCE, SEPTEMBER 30	**$ 11,119**	**$ 11,249**	**$ -**	**$ 1,000**

CITY OF VICTORIA, TEXAS
SOFTBALL COMPLEX FUND - REVENUES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Revenues	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Revenues	Fiscal Year 2016-17 Proposed Budget
Charges For Services					
Lease Income	$ 30,493	$ 31,104	$ 31,104	$ 2,722	$ 12,000
Total	**$ 30,493**	**$ 31,104**	**$ 31,104**	**$ 2,722**	**$ 12,000**

CITY OF VICTORIA, TEXAS
SOFTBALL COMPLEX FUND - EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Transfer to General Fund	$ 25,000	$ 35,000	$ 35,000	$ 17,867	$ 11,000
Total Expenditures:	**$ 25,000**	**$ 35,000**	**$ 35,000**	**$ 17,867**	**$ 11,000**

CITY OF VICTORIA, TEXAS
SOFTBALL COMPLEX FUND - EXPENSES
FOR THE CORRESPONDING FISCAL YEAR PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/720100	TRANS-GENERAL FUND	$ 25,000	$ 35,000	$ 35,000	$ 17,867	$ 11,000
Total Expenditures:		**$ 25,000**	**$ 35,000**	**$ 35,000**	**$ 17,867**	**$ 11,000**

CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

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.

CITY OF VICTORIA, TEXAS
VEHICLE AND EQUIPMENT SERVICES FUND
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CITY OF VICTORIA, TEXAS
VEHICLE AND EQUIPMENT SERVICES FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Staff has assembled the proposed budget for Fiscal Year 2017 that is financially sound and adequately addresses a whole range of priorities. The proposed budget addresses the routine replacement of vehicles and continued service to all City departments, County departments and the Transit System.

The Vehicle and Equipment Services Fund is classified as an Internal Service Fund. The purpose of an Internal Service Fund is to account for the financing of goods and services by one department or agency to other departments or agencies of the City, or to other governments, on a cost reimbursement basis.

The attached budget highlights and assumptions are presented in two sections. The first section is an executive summary of the Vehicle and Equipment Services Fund overall. The second section includes major budgetary assumptions made on revenues and departmental expenses.

Section I – Vehicle and Equipment Services Fund Executive Summary:

Fiscal Year 2016 - Recap:

- ***Fiscal Year 2016 Ending Working Capital Balance*** – the Fiscal Year 2016 ending working capital is projected at $493,796.
- ***Fiscal Year 2016 Budget Amendments*** – Fiscal Year 2016 Budget was not amended.

Fiscal Year 2017 Assumptions:

- ***Fiscal Year 2017 Ending Working Capital Balance*** – the Fiscal Year 2017 ending working capital is projected at $292,626. After adjusting the Vehicle and Equipment Services Fund for internal charges revenues and expenses associated to other departments, the Fiscal Year 2017 Budgeted Expenses and Revenues are reflected as follows:

	Proposed Fiscal Year 2017 Budget	*Adjusted for VES Pass-through Internal Cost*	*Fiscal Year 2017 Proposed Balanced Budget*
Expenses:	$4,032,893	$3,065,185	$967,708
Revenues:	$3,831,723	$3,065,185	$766,538
		Decrease in working capital balance:	$ 201,170

- ***Minimum Working Capital Balance*** – The Vehicle and Equipment Services Fund ending working capital balance of $292,626 represents approximately 4 months of operating reserve *(excluding pass-through internal cost)*, which represents an acceptable level of working capital reserve.
- ***Health and Dental Insurance Premiums*** – Management is not proposing any premium increase for the health or dental plan, however management is proposing plan design changes for the Medical Health plan, to include increases to co-pays, annual deductibles and coinsurance levels. There are no plan design changes to the Dental plan.
- The City's Health Plan for Fiscal Year 2017 provides two medical plans for employees/retiree (under 65) to choose from, with different medical cost allocations between employee/retiree (under 65) and City. One medical plan is more traditional with co-pays and the other offers a high deductible with a health savings account *(health savings account is a tax-advantage medical savings account)*.

  Depending on the health plan design selected for the employee/retiree *(under 65)* only plans, health insurance premium cost to the participant will vary from $97.97/month to $398.00/month.

  For Fiscal Year 2016, health and dental premiums were increased ranging from $0.00/month to $25.15/month.

Fiscal Year 2017 Assumptions - continued:

- ***Fiscal Year 2017 Pay Program*** – Personnel-related expenditures are our largest category of expenses and, as such, can have the most significant impact when aligning our expenditures with our available revenues. Unfortunately, due to the "sluggish" economy, management is not proposing any pay program for Fiscal Year 2017. Fiscal Year 2016 pay program consisted of a 3% across-the-board (ATB) pay program for all employees who are not classified in the Police and Fire Step Pay Program. Additionally, pay ranges for certified police and fire personnel were adjusted to compensate for market movement – employees who fell below the new minimum salary for their appropriate pay range received an adjustment to the minimum.
- ***Fiscal Year 2017 Personnel Staffing*** – for Fiscal Year 2017, the Vehicle and Equipment Services Fund staffing level will remain the same as Fiscal Year 2016.
- ***Fiscal Year 2017 Capital Outlay Expenses*** - the Vehicle and Equipment Services Fund Proposed Fiscal Year 2017 Budget includes approximately $794,559 of capital expenses such as equipment, heavy equipment, vehicles, office equipment, computer equipment, and building improvements, a decrease of $2,254,805 from last year's budget. Of the $794,559 capital expenses, $724,340 will be for the purchase of vehicles to be reimbursed by respective departments. The proposed capital expenditures for Fiscal Year 2017 are as follows:

Department	*Description of Capital Outlay Expenses*	*Amount*
Vehicle and Equipment Services	Replace 1 laptop per IT replacement plan	$ 2,550
	Replace 3 security cameras	5,000
	Replace rim clamp tire machine	10,584
	Replace wheel balancer	17,840
	Replace tire machine with HD truck tire machine	16,245
	Replace service truck crane	18,000
	Vehicles (to be reimbursed by respective departments)	724,340
	Total Capital Outlay Expenses for FY '17:	**$794,559**

- ***Fiscal Year 2017 Fuel Purchase*** - the Vehicle and Equipment Services Fund Proposed Fiscal Year 2017 Budget includes fuel purchases for various City departments, Victoria County Sheriff Office, and Transit System of $1,331,000, a decrease of $269,000 from last fiscal year, due to the current fuel price. Note: the fuel sales to the Victoria County Sheriff Office and Transit System include an 8% service fee on top of the regular market price the City pays for fuel cost.

Section II – ***Vehicle and Equipment Services Fund Revenue Assumptions for Fiscal Year 2017*** - the total net decrease in revenue for Fiscal Year 2017 Proposed Budget, compared to Fiscal Year 2016 Original Budget, is $2,637,137. The table below lists the Vehicle and Equipment Services revenue sources with an explanation for the increase or decrease.

Revenue Source	*Increase / (Decrease) From Original FY '16 Budget*	*Major Highlights/Assumptions Of Revenues*
1. Capital Replacement Chg.	($2,300,530)	Decrease is due to purchasing fewer vehicles.
2. Motor Pool Lease Fees	($ 4,000)	Decrease is due to a reduction of motor pool usage.
3. Outside Fuel Sales	($ 119,445)	Decrease is due to an expected decrease in fuel cost.
4. Fuel Sales – City Depts.	($ 213,162)	Decrease is due to an expected decrease in fuel cost.
Total Decrease in Revenue:	**($2,637,137)**	

CITY OF VICTORIA, TEXAS
VEHICLE AND EQUIPMENT SERVICES FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Section II - Vehicle Fund Expense Assumptions for Fiscal Year 2017 - the total net decrease in expenses for Fiscal Year 2017 Proposed Budget, compared to Fiscal Year 2016 Original Budget, is $2,490,561. The tables below list the increase and decrease in expenses by comparing Fiscal Year 2016 Original Budget to Fiscal Year 2017 Proposed Budget.

Department	***Expense Increase / (Decrease) From Original FY '16 Budget***	***Major Highlights/Assumptions Of Department***
Vehicle and Equipment Service	($2,490,561)	• Machinery Tools account was increased by $13K; • Software maintenance account was decreased by $3K; • Professional services was increased by $2K – due to the fleet service contract; • Insurance charges were increased by $18K; • Fuel account was decreased by $269K; • Capital outlay - computer hardware/software was increased by $6K; • Capital outlay - buildings and improvements was decreased by $6K; • Capital outlay-vehicle account was decreased by $2.3M; • Capital outlay-machinery and equipment account was increased by $46K.
Total Decrease in Expenses:	**($2,490,561)**	

Section II - Vehicle and Heavy Equipment Purchases for Fiscal Year 2017 – the total vehicles and heavy equipment being purchased in Fiscal Year 2017 is $724,340. The table below reflects all of the vehicles and heavy equipment requested by all departments and which vehicles and heavy equipment are included in this initial Fiscal Year 2017 Budget proposal:

Department	***Requested Vehicles/Heavy Equipment***	***Requested – Estimated Cost***	***Included in FY '17 Proposed Budget***
a. Building Services	Replace 2500 Chevy p/u w/F250 ext cab with utility body	$ 26,500	$ -
b. Custodial	Replace Chevy Cargo Van w/Ford Transit	22,500	-
c. Engineering	Replace Excursion w/½ ton pickup	24,300	-
d. Fire	Replace ¾ ton pickup w/F250 4WD Crew Cab	65,000	57,000
	Replace Expedition w/Ford Explorer PPV	45,000	-
	Add spare ambulance generator	4,500	4,500
e. Dev. Services - Inspections	Replace Ford F150 Ext. Cab	25,000	-
	Replace Chevrolet 1500 w/F150 Ext. Cab	25,000	-
f. Parks & Recreation	Replace Ford F250 w/tool box	25,000	-
	Replace Ford F250 w/utility bed	32,200	-
	Replace trailer w/16' trailer w/drop gate	5,000	5,000
g. Police	Replace 3 patrol cars w/ Ford Explorers	115,500	117,000
	Replace 3 investigation cars	73,500	80,400
	Additional patrol vehicle	58,100	-
	Additional investigation car	24,500	-
	Add 2 Harley Davidson motorcycles	46,200	-

Section II - Vehicle and Heavy Equipment Purchases for Fiscal Year 2017 – continued:

Department	*Requested Vehicles/Heavy Equipment*	*Requested – Estimated Cost*	*Included in FY '17 Proposed Budget*
h. Streets	Replace 2 Dodge 2500 p/ups w/F250 Crew Cab	59,000	62,200
	Replace Big Tex Utility trailer	10,000	-
	Replace Wheel Loader	165,000	160,000
i. Traffic Control	Replace '99 Ford F150 pickup w/ F150 V6	22,500	-
	Replace Ford F150	22,000	-
	Add Walk Behind Mini Trak loader	-	24,500
j. PEG (TV) Channel	Add Ford Escape	25,000	-
k. Surface Water Treatment Plant	Replace 20' utility trailer w/18' trailer w/ramp	10,000	5,000
l. Water Department	Replace Chevy 1500 w/F150 V6	22,500	-
	Replace Ford F150	22,000	-
	Replace Ford F550 w/utility bed	75,000	60,000
	Replace air compressor w/trailer-mounted air compressor	23,000	23,000
m. Wastewater	Replace Dump Truck w/tarp	97,500	97,520
n. Wastewater Treatment Plant	Replace Chevrolet pickup w/ F150 V6	22,500	-
o. Communications	Replace 40 kW generator at North Tower site	27,808	-
	Replace 50 kW generator at South Tower site	28,220	28,220
	Total Vehicles and Heavy Equipment for FY '17:	**$1,249,828**	**$724,340**

Vehicles and heavy equipment capital outlay expense included in the Proposed Fiscal Year 2017 Budget is $724,340 compared to the Fiscal Year 2016 Budget of $3,024,870, net decrease of $2,300,530.

Total vehicles and heavy equipment capital outlay cost per fund is as follows:

Fund	*2016 Fiscal Year*	*2017 Fiscal Year*	*Cost Increase/ (Decrease)*
General Fund	$1,099,250	$510,600	($ 588,650)
Water/Wastewater Fund	440,620	185,520	(255,100)
Environmental Services Fund	1,485,000	-	(1,485,000)
Communications Fund	-	28,220	28,220
Total Vehicles and Heavy Equipment	**$3,024,870**	**$724,340**	**($2,300,530)**

CITY OF VICTORIA, TEXAS
VEHICLE AND EQUIPMENT SERVICES FUND
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

Fiscal Year 2014-2015 Actual: Actual audited revenues and expenditures for the most recently completed fiscal year.

Fiscal Year 2015-2016 Original Budget: Amounts originally adopted by City Council.

Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016, these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

Note: Expenses are presented first in summary format, and immediately following, in line item detail format.

CITY OF VICTORIA, TEXAS
VEHICLE AND EQUIPMENT SERVICES FUND
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 550,790	$ 624,247	$ 624,247	$ 493,796
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, OCTOBER 1	**$ 550,790**	**$ 624,247**	**$ 624,247**	**$ 493,796**
REVENUES				
Charges for Services				
Capital Replacement Charges	$ 3,024,870	$ 3,024,870	$ 3,024,870	$ 724,340
Vehicle Repair Charges	300,000	300,000	300,000	300,000
VES Fleet Services	1,149,128	1,149,128	1,149,128	1,149,128
VES Overhead	250,000	250,000	250,000	250,000
Insurance Reimbursements	167,155	167,155	167,155	167,155
Motor Pool Lease Charges	6,000	6,000	2,000	2,000
Fuel Sales	1,549,457	1,549,457	919,479	1,216,850
Interest Income	250	250	250	250
Miscellaneous	22,000	22,000	48,559	22,000
Total Revenues	**$ 6,468,860**	**$ 6,468,860**	**$ 5,861,441**	**$ 3,831,723**
TOTAL FUNDS AVAILABLE	**$ 7,019,650**	**$ 7,093,107**	**$ 6,485,688**	**$ 4,325,519**
EXPENDITURES				
Personnel	$ 128,690	$ 128,690	$ 129,102	$ 129,375
Other Maintenance & Operation	3,345,400	3,340,425	2,808,451	3,108,959
Capital Outlay	3,049,364	3,054,339	3,054,339	794,559
Total Expenditures	**$ 6,523,454**	**$ 6,523,454**	**$ 5,991,892**	**$ 4,032,893**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 496,196	$ 569,653	$ 493,796	$ 292,626
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 496,196**	**$ 569,653**	**$ 493,796**	**$ 292,626**

CITY OF VICTORIA, TEXAS
VEHICLE AND EQUIPMENT SERVICES FUND - REVENUES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Revenues	Fiscal Year 2015-16 Original Revenues	Fiscal Year 2015-16 Amended Revenues	Fiscal Year 2015-16 Projected Revenues	Fiscal Year 2016-17 Proposed Revenues
Revenues:					
Capital Replacement	$ 1,082,376	$ 3,024,870	$ 3,024,870	$ 3,024,870	$ 724,340
Charges to Departments - Outside Repairs	446,524	300,000	300,000	300,000	300,000
VES Fleet Services	1,130,454	1,149,128	1,149,128	1,149,128	1,149,128
VES Overhead	313,000	250,000	250,000	250,000	250,000
Insurance Reimbursement	157,078	167,155	167,155	167,155	167,155
Motor Pool Lease Charges	2,035	6,000	6,000	2,000	2,000
County & Other Agency Reimbursements	498,596	611,733	611,733	371,984	492,288
Fuel Sales - City	776,018	937,724	937,724	547,495	724,562
Interest Revenue	115	250	250	250	250
Miscellaneous Revenue	80,816	1,000	1,000	27,559	1,000
Salvage Revenue	35,013	21,000	21,000	21,000	21,000
Total Revenues:	**$ 4,522,024**	**$ 6,468,860**	**$ 6,468,860**	**$ 5,861,441**	**$ 3,831,723**

CITY OF VICTORIA, TEXAS
VEHICLE AND EQUIPMENT SERVICES FUND - SERVICE CENTER EXPENSES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 123,776	$ 128,690	$ 128,690	$ 129,102	$ 129,375
Office Supplies & Other Supplies	7,977	11,164	10,111	9,150	11,265
Building Maintenance	6,005	8,500	8,500	6,000	8,500
Equipment Maintenance	12,469	39,101	35,179	33,679	50,455
Professional Services	1,136,230	1,154,363	1,154,363	1,158,575	1,156,213
Training & Education	22	450	450	-	450
Subscriptions & Memberships	548	584	584	584	584
Communication Expenditures	165	240	240	165	200
Light and Heating	27,541	26,400	26,400	27,700	27,700
Repair Charges	451,261	300,000	300,000	300,000	300,000
Inter-Fund Charges	35,981	36,443	36,443	36,443	36,323
Advertising Expenditures	-	-	-	-	-
Insurance Charges	157,078	167,155	167,155	167,155	185,269
Vehicle Fuel	1,276,134	1,600,000	1,600,000	1,068,000	1,331,000
Garage Consumable	-	1,000	1,000	1,000	1,000
Capital Outlay - Building Imprv.	4,453	6,000	6,000	6,000	-
Capital Outlay - Vehicles	1,107,499	3,024,870	3,024,870	3,024,870	724,340
Capital Outlay - Computer Equipment	-	1,544	6,519	6,519	7,550
Capital Outlay - Computer Software	-	-	-	-	-
Capital Outlay - Other Equipment	-	600	600	600	-
Capital Outlay - Machinery & Equipment	55,297	16,350	16,350	16,350	62,669
Total Expenditures:	**$ 4,402,434**	**$ 6,523,454**	**$ 6,523,454**	**$ 5,991,892**	**$ 4,032,893**

CITY OF VICTORIA, TEXAS
VEHICLE AND EQUIPMENT SERVICES FUND - SERVICE CENTER EXPENSES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 90,098	$ 94,131	$ 94,131	$ 94,759	$ 94,791
COV1/500115	EXTRA STRAIGHT TIME	344	200	200	101	200
COV1/500125	PREMIUM PAYROLL	788	800	800	602	800
COV1/500130	LONGEVITY PAY	1,632	1,680	1,680	1,680	1,728
COV1/500200	TMRS	16,275	16,365	16,365	16,421	16,288
COV1/500300	SOCIAL SECURITY	6,530	7,425	7,425	7,450	7,479
COV1/500400	HEALTH & ACC INSUR	5,129	5,129	5,129	5,129	5,129
COV1/500410	RETIREE HEALTH & ACC	2,565	2,565	2,565	2,565	2,565
COV1/500450	DENTAL INSURANCE	290	145	145	145	145
COV1/500910	SAFETY FOOTWEAR ALLO	125	250	250	250	250
COV1/510005	OFFICE SUPPLIES	1,618	1,500	1,500	1,000	1,500
COV1/510010	SMALL TOOLS & SUPPL	6,218	9,500	8,447	8,000	9,500
COV1/510021	EXT CUSTOMER GOODS	-	-	-	-	-
COV1/510045	UNIFORMS & CLOTHING	141	164	164	150	265
COV1/520005	BUILDING MAINTENANCE	6,005	8,500	8,500	6,000	8,500
COV1/520010	AIR COND, HEAT, VENT	349	-	-	-	500
COV1/520017	SOFTWARE MAINTENANCE	5,279	10,601	6,679	6,679	7,950
COV1/520020	OFF EQPT,INST MAINTN	-	500	500	-	500
COV1/520025	MACHINERY TOOLS	6,841	28,000	28,000	27,000	41,505
COV1/530000	PROFESSIONAL SVCS	1,136,230	1,150,988	1,150,988	1,155,200	1,152,838
COV1/530110	STATE FEES	-	3,375	3,375	3,375	3,375
COV1/540005	EDUCATIONAL DEVELOP	22	350	350	-	350
COV1/540020	MILEAGE REIMBURSE	-	100	100	-	100
COV1/550010	SUBSCRIPS & MEMBR	548	584	584	584	584
COV1/560012	LONG DIST TEL EXP	165	240	240	165	200
COV1/570010	LIGHTS & POWER	25,888	24,500	24,500	26,000	26,000
COV1/570020	HEATING	1,652	1,900	1,900	1,700	1,700
COV1/590030	REPAIR CHARGES	451,261	300,000	300,000	300,000	300,000
COV1/590075	COMM-RADIO MAINT	2,272	2,545	2,545	2,545	2,425
COV1/590080	PRINT SHOP FEES	11	200	200	200	200
COV1/590085	PRINT SHOP OVERHEAD	733	733	733	733	733
COV1/590090	INFO TECH CHARGES	15,237	15,237	15,237	15,237	15,237
COV1/590100	SAFETY MGMT OVERHEAD	17,728	17,728	17,728	17,728	17,728
COV1/630105	GEN LIAB FROM MULT	3,099	3,099	3,099	3,099	3,150
COV1/630120	PUBLIC OFFICIALS E&O	4,929	4,929	4,929	4,929	5,445
COV1/630130	COMPREH PROP INS	16,813	16,813	16,813	16,813	19,624
COV1/630135	FLEET LIABILITY	132,237	142,314	142,314	142,314	157,050
COV1/710010	GARAGE FUEL	1,276,134	1,600,000	1,600,000	1,068,000	1,331,000
COV1/710030	GARAGE CONSUMABLE	-	1,000	1,000	1,000	1,000
COV1/900110	BUILDINGS & IMPROVMT	4,453	6,000	6,000	6,000	-
COV1/950100	VEHICLES	1,107,499	3,024,870	3,024,870	3,024,870	724,340
COV1/950120	OF EQ, INSTR, APPARA	-	600	600	600	-
COV1/950500	COMP EQUIP-HARDWARE	-	1,544	6,519	6,519	7,550
COV1/950600	MACHINERY & EQUIP	55,297	16,350	16,350	16,350	62,669
Total Expenditures:		**$ 4,402,434**	**$ 6,523,454**	**$ 6,523,454**	**$ 5,991,892**	**$ 4,032,893**

CITY OF VICTORIA, TEXAS
PERSONNEL CHART
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	FY 2012	*FY 2013*	*FY 2014*	*FY 2015*	*FY 2016*	*FY 2017*
VEHICLE & EQUIPMENT SERVICES FUND						
Service Center	2	2	2	2	2	2
VEHICLE & EQUIPMENT SERV. FUND TOTAL	***2***	***2***	***2***	***2***	***2***	***2***

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
51VES - VEHICLE & EQUIP. SERVICES FUND			
	Computer Equipment-Hardware:		
	Replace laptop #18808 - per IT replacement plan	$ 2,550	$ 2,550
	Replace camera #19059 - per IT replacement plan	2,000	2,000
	Replace camera #19060 - per IT replacement plan	2,000	2,000
	Replace camera #19061 - per IT replacement plan	1,000	1,000
	Other Capital Outlay:		
	Buildings & Improvements:		
	Install 10 electric overhead door openers in shop	12,200	-
	Heating, Vent, Air Conditioning		
	3 ton split for restrooms	3,165	-
	Machinery & Equipment:		
	Replace Coats 5060E rim clamp tire machine	10,584	10,584
	Replace Hunter DSP 9000 Wheel balancer	17,840	17,840
	Replace Hunter TC3250 tire machine with HD truck tire machine	16,245	16,245
	Replace crane on Service Truck #1456	18,000	18,000
	Other:		
	Professional Services - original request is $1,850 more than prior year funded		
	Vehicle Maintenance & Service Contract	1,149,128	1,149,128
	Engineering cathodic protection & well monitoring	1,830	1,830
	Service Center Rectifier Reading	90	90
	Tri-annual testing of cathodic protection system	1,790	1,790
	Fuel - New to FY 2017	500	-
	Machinery & Tool Maintenance - original request is $13,505 more than prior year funded		
	Shop tool repairs and maintenance items	7,000	7,000
	Generator Maintenance Contract with Power Pro Tech	20,120	20,120
	Generator repairs not covered in contract	4,000	4,000
	Clean all 15 generator fuel tanks	3,385	3,385
	Clean two underground diesel tanks	7,000	7,000
	State Fees - original request is the same level as prior year funded	3,375	3,375
	Software Maintenance - original request is $2,651 less than prior year funded		
	Syn-Tech Fuelmaster support and updates	1,300	1,300
	CAS annual support package and renewals	6,650	6,650
	Air Cond, Heat Vent - New to FY 2017	-	500
	Fleet Liability - original request is the same level as prior year funded	142,314	157,050
	Garage Consumable - original request is the same level as prior year funded	1,000	1,000
	Garage Fuel - original request is $100,000 less than prior year funded	1,500,000	1,331,000
	VEHICLE & EQUIPMENT SERVICES FUND TOTAL	***$ 2,935,066***	***$ 2,765,437***

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CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

Information Technology Fund

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

CITY OF VICTORIA, TEXAS
INFORMATION TECHNOLOGY FUND
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FISCAL YEAR 2016-2017

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CITY OF VICTORIA, TEXAS
INFORMATION TECHNOLOGY FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Staff has assembled the proposed budget for Fiscal Year 2017 that is financially sound and adequately addresses a whole range of priorities. The proposed budget addresses the computer hardware and software purchases and continues to provide support for the City departments' technology needs.

The Information Technology Fund is classified as an Internal Service Fund. The purpose of an Internal Service Fund is to account for the financing of goods and services by one department or agency to other departments or agencies of the City, or to other governments, on a cost reimbursement basis.

The attached budget highlights and assumptions are presented in two sections. The first section is an executive summary of the Information Technology Fund overall. The second section includes major budgetary assumptions made on revenues and departmental expenses.

Section I – Information Technology Fund Executive Summary:

Fiscal Year 2016 - recap:

- ***Fiscal Year 2016 Ending Working Capital Balance*** – the Fiscal Year 2016 ending working capital is projected at $368,905.
- ***Fiscal Year 2016 Budget Amendments*** – Fiscal Year 2016 Budget was amended for $209,819 for Fiscal Year 2015 carry over encumbrances.

Fiscal Year 2017 Assumptions:

- ***Fiscal Year 2017 Ending Working Capital Balance*** – the Fiscal Year 2017 ending working capital is projected at $220,580.
- ***Minimum Working Capital Balance*** – The Fiscal Year 2017 ending working capital balance of $220,580 represents approximately 1.97 months of operating reserve, which represents an acceptable level of working capital reserve for an Internal Service Fund.

The Information Technology Fund Budget for Fiscal Year 2017 is as follows:

	Proposed Fiscal Year 2017 Budget	*Adjusted for Non-recurring items*	*Fiscal Year 2017 Proposed Balanced Budget*
Expenses:	$1,342,373	$ 0	$1,342,373
Revenues:	$1,194,048	$ 0	$1,194,048
		Decrease in working capital balance:	**$ 148,325**

Fiscal Year 2017 Assumptions - continued:

- ***Health and Dental Insurance Premiums*** – Management is not proposing any premium increase for the health or dental plan, however management is proposing plan design changes for the Medical Health plan, to include increases to co-pays, annual deductibles and coinsurance levels. There are no plan design changes to the Dental plan.
- The City's Health Plan for Fiscal Year 2017 provides two medical plans for employees/retiree (under 65) to choose from, with different medical cost allocations between employee/retiree (under 65) and City. One medical plan is more traditional with co-pays and the other offers a high deductible with a health savings account *(health savings account is a tax-advantage medical savings account)*.

  Depending on the health plan design selected for the employee/retiree *(under 65)* only plans, health insurance premium cost to the participant will vary from $97.97/month to $398.00/month.

  For Fiscal Year 2016, health and dental premiums were increased ranging from $0.00/month to $25.15/month.
- ***Fiscal Year 2017 Pay Program*** – Personnel-related expenditures are our largest category of expenses and, as such, can have the most significant impact when aligning our expenditures with our available revenues. Unfortunately, due to the "sluggish" economy, management is not proposing any pay program for Fiscal Year 2017. Fiscal Year 2016 pay program consisted of a 3% across-the-board (ATB) pay program for all employees who are not classified in the Police and Fire Step Pay Program. Additionally, pay ranges for certified police and fire personnel were adjusted to compensate for market movement – employees who fell below the new minimum salary for their appropriate pay range received an adjustment to the minimum.

Section II – Information Technology Fund Revenue Assumptions for Fiscal Year 2017 - the total net increase in revenue for Fiscal Year 2017 proposed budget, compared to Fiscal Year 2016 Original Budget, is $512. The table below lists the Information Technology Fund revenue sources along with an explanation for the increase or decrease.

Revenue Source	Increase / (Decrease) From Original FY '16 Budget	Major Highlights/Assumptions Of Revenues
1. Information Technology Internal Charges	$ 0	No change included in the FY 2017 budget.
2. Interest	512	Increase is based on current trend.
Total Increase in Revenue:	**$512**	

CITY OF VICTORIA, TEXAS
INFORMATION TECHNOLOGY FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Section II – Information Technology Fund Expense Assumptions for Fiscal Year 2017 - the total net increase in expenses for Fiscal Year 2017 Proposed Budget, compared to Fiscal Year 2016 Original Budget, is $81,511. The table below lists the increase and decrease in expenses by comparing Fiscal Year 2016 Original Budget to Fiscal Year 2017 Proposed Budget.

Department	***Expense Increase / (Decrease) From Original FY '16 Budget***	***Major Highlights/Assumptions Of Department***
Information Technology	$81,511	• Personnel services account decrease of $2K is mainly the result of hiring new employees at lower salary amounts due to turnover; • Supplies and licenses decreased by $11K; • Building, computer, software, and office equipment maintenance accounts increased by $96K; • Professional services decreased by $42K, mainly due to the one-time expense for Microsoft Office migration in 2016; • Consultant services decreased by $16K for services that resulted in a reduction in overall telephone costs – this contract was paid in full in FY 2016; • Capital outlay expense increased by $57K.

Section II – Fiscal Year 2017 Capital Outlay Expenses - the Information Technology Fund Proposed Fiscal Year 2017 Budget includes approximately $167,460 of capital expenses, such as computer equipment and software, an increase of $56,655 from last year's budget. The proposed capital expenditures in the Information Technology Fund for Fiscal Year 2017 are as follows:

Information Technology Fund	***Requested Computer Hardware/Software***	***Requested – Estimated Cost***	***Included in FY '17 Proposed Budget***
Information Technology	Replace 1 computer	$ 1,100	$ 1,100
	Replace 2 iPads	1,400	-
	Replace 2 CUMCM servers	22,000	22,000
	Replace 7 Dell servers	84,806	56,500
	Additional Dell server	32,600	-
	Replace 4 Cisco routers	20,000	20,000
	New KVM & network switches-700 Main & City Hall	6,860	6,860
	Equallogic disk storage array	36,000	36,000
	AppAssure BackUp & Recovery	11,000	11,000
	New Vmware Horizon software licenses	14,000	14,000
Total Information Technology Fund Capital Outlay for FY '17:		**$ 229,766**	**$ 167,460**

CITY OF VICTORIA, TEXAS
INFORMATION TECHNOLOGY FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Section II – Fiscal Year 2017 Computer Hardware and Software Other Funds – the following table lists all of the computer hardware and software capital outlay requested by all departments and which items are included in this initial Fiscal Year 2017 Budget proposal in the following departments:

Department	*Requested Computer Hardware/Software*	*Requested – Estimated Cost*	*Included in FY '17 Proposed Budget*
1. Engineering	Replace 2 computers	$ 2,200	$ 2,200
	Replace 1 tablet PC	1,100	1,100
2. Finance	Replace 6 computers	6,150	5,050
	Replace 1 laptop	1,544	1,544
	Replace 1 iPad	700	-
	Replace scanner	1,751	-
	Replace Ricoh MPC3501 MFP Copier	6,710	-
3. Fire	Replace 1 computer	1,100	1,100
	Add 2 computers – Station #1 & #5	3,250	3,250
	Replace 10 Tablets for mobile data terminal	40,000	40,000
	Add 2 Tablets for mobile data terminal	7,482	7,482
	Replace Station #2 Cisco Router	5,500	5,500
	Tablet Software (5)	2,252	2,252
	Add Ricoh C30 printer – Training	2,005	-
	Add 2 40 Watt 70 Amp PA's-Station #2 & #5	1,000	1,000
4. GIS Services	Replace 1 iPad	628	700
5. Human Resources	Additional Kronos time clock with biometrics	2,730	-
	Replace 1 computer	1,100	1,100
	Add 1 computer	1,100	-
6. Library	Replace 24 computers	26,400	26,400
	Replace Public Xerox Copier	4,200	-
	New 3D Printer	1,750	1,750
	Replace 2 laptops	3,700	3,700
	Update Office Professional Plus software	1,240	-
	Smart Alec Mobile Printing App	1,010	-
	JAWS Accessibility Software update	1,100	-
	Zoomtext Accessibility Software update	600	-
7. City Manager	Replace 2 iPads	1,400	1,400
8. Municipal Court	Replace 2 laptops (Court Technology funds)	3,088	3,088
9. Parks	Replace Ricoh MPC3501 MFP Copier	6,710	-
10. Planning	Replace 1 iPad	628	700
	Replace 1 computer	1,100	-

CITY OF VICTORIA, TEXAS
INFORMATION TECHNOLOGY FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Section II – Fiscal Year 2017 Computer Hardware and Software Other Funds – the following table lists all of the computer hardware and software capital outlay included in the following departments **(continued):**

Department	*Requested Computer Hardware/Software*	*Requested – Estimated Cost*	*Included in FY '17 Proposed Budget*
11. Police	Replace 21 computers	23,100	23,100
	Add 3 computers	4,956	3,304
	Add Surface Pro Tablet	1,852	-
	Replace 4 laptops	6,176	6,176
	Replace 1 iPad	700	-
	15 Arbitrator Hard Drives	1,500	1,500
	Forensic Tool Kit	2,238	2,238
	OSSI Accident interface	9,540	9,540
	Replace 2 scanners	2,600	2,600
	Add 1 scanner	1,300	1,300
	Add 1 Ricoh MPC401SR Color Printer	4,862	-
	Replace 2 Ricoh MFP Copiers	11,561	-
12. City Secretary	Replace 1 Ricoh Copier	6,710	-
13. Streets	Replace 1 computer	1,100	1,100
14. Public Educational & Government TV Channel	Replace 1 computer	3,500	3,500
	Projection, videotaping and audio equipment for recording meetings in Room 205	35,000	35,000
15. Surface Water Treatment Plant	Replace 1 computer	1,100	1,100
	Replace 1 iPad	700	700
16. Utility Billing Office	Replace 1 laptop	1,545	1,544
17. Water Department	Replace 1 computer	1,100	1,100
	Replace 1 iPad	700	700
	Add 1 computer	1,625	1,625
18. Wastewater Department	Add 1 computer	1,625	1,625
19. Wastewater Treatment Plant	Regional Plant SCADA Improvements	50,000	750,000
20. Community Center	Add 1 Ricoh Copier	2,500	-
21. Solid Waste	Replace 1 Cisco router	5,500	-
	Add 3 Wireless GPS	3,300	3,300
22. Vehicle & Equip. Services	Replace 1 laptop	2,550	2,550
	Replace 3 security cameras	5,000	5,000
23. Convention & Visitors Bureau	Additional Ricoh MP305 MFP Copier to consolidate multiple printers	1,625	-
	Total Other Funds Computer Hardware/Software for FY '17:	**$336,793**	**$967,918**

CITY OF VICTORIA, TEXAS
INFORMATION TECHNOLOGY FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Section II – Fiscal Year 2017 Computer Hardware and Software Other Funds

Total Fiscal Year 2017 computer hardware and software capital outlay cost per fund is as follows:

Department	*2016 Fiscal Year*	*2017 Fiscal Year*	*Cost Increase/(Decrease)*
General Fund	$ 178,385	$ 157,086	($ 21,299)
PEG (TV) Fund	24,250	38,500	14,250
Court Technology Fund	-	3,088	3,088
Water/Wastewater Fund	31,157	758,394	727,237
Community Center Fund	15,000	-	(15,000)
Environmental Services Fund	3,745	3,300	(445)
Vehicle & Equipment Services Fund	2,144	7,550	5,406
Communications Fund	1,544	-	(1,544)
Safety Management Fund	-	-	-
Print Shop Fund	18,300	-	(18,300)
Convention & Visitors Bureau Fund	2,500	-	(2,500)
Sub-Total Other Funds Computer Hardware/Software:	**$ 277,025**	**$ 967,918**	**$ 690,893**
Information Technology Fund	110,805	167,460	56,655
Total Computer Hardware/Software:	**$ 387,830**	**$ 1,135,378**	**$ 747,548**

CITY OF VICTORIA, TEXAS
INFORMATION TECHNOLOGY FUND
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

Fiscal Year 2014-2015 Actual: Actual audited revenues and expenditures for the most recently completed fiscal year.

Fiscal Year 2015-2016 Original Budget: Amounts originally adopted by City Council.

Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016 these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

Note: Expenses are presented first in summary format, and immediately following, in line item detail format.

CITY OF VICTORIA, TEXAS
INFORMATION TECHNOLOGY FUND
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 406,201	$ 396,306	$ 396,306	$ 368,905
Designated Working Capital	-	209,819	209,819	-
TOTAL WORKING CAPITAL, OCTOBER 1	**$ 406,201**	**$ 606,125**	**$ 606,125**	**$ 368,905**
REVENUES				
Charges for Services				
I T Charges	$ 1,192,898	$ 1,192,898	$ 1,192,898	$ 1,192,898
Interest	638	638	2,244	1,150
Total Revenues	**$ 1,193,536**	**$ 1,193,536**	**$ 1,195,142**	**$ 1,194,048**
TOTAL FUNDS AVAILABLE	**$ 1,599,737**	**$ 1,799,661**	**$ 1,801,267**	**$ 1,562,953**
EXPENDITURES				
Personnel	$ 699,647	$ 699,647	$ 680,464	$ 697,936
Other Maintenance & Operation	450,410	467,283	448,147	476,977
Capital Outlay	110,805	303,751	303,751	167,460
Total Expenditures	**$ 1,260,862**	**$ 1,470,681**	**$ 1,432,362**	**$ 1,342,373**
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 338,875	$ 328,980	$ 368,905	$ 220,580
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 338,875**	**$ 328,980**	**$ 368,905**	**$ 220,580**

CITY OF VICTORIA, TEXAS
INFORMATION TECHNOLOGY FUND - REVENUES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Revenues	Fiscal Year 2015-16 Original Revenues	Fiscal Year 2015-16 Amended Revenues	Fiscal Year 2015-16 Projected Revenues	Fiscal Year 2016-17 Proposed Revenues
Revenues:					
Information Technology Charges	$ 1,192,898	$ 1,192,898	$ 1,192,898	$ 1,192,898	$ 1,192,898
Interest Revenue	923	488	488	1,700	1,000
Miscellaneous	526	150	150	544	150
Total Revenues:	**$ 1,194,347**	**$ 1,193,536**	**$ 1,193,536**	**$ 1,195,142**	**$ 1,194,048**

CITY OF VICTORIA, TEXAS
INFORMATION TECHNOLOGY FUND - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 640,839	$ 699,647	$ 699,647	$ 680,464	$ 697,936
Office Supplies & Other Supplies	18,543	27,227	27,227	26,457	15,705
Building Maintenance	704	-	-	-	-
Equipment Maintenance	189,821	171,809	173,083	173,083	267,853
Professional Services	54,606	97,000	112,599	102,599	54,500
Training & Education	21,865	33,000	33,000	32,350	33,000
Subscriptions & Memberships	300	850	850	850	850
Communication Expenditures	76,678	82,485	82,485	72,027	83,762
Inter-Fund Charges	4,898	6,041	6,041	6,041	5,385
Advertising Expenditures	260	-	-	-	-
Other Employee Relations	617	-	-	-	-
Insurance	2,829	2,829	2,829	2,829	3,206
700 Main Rental	12,716	12,716	12,716	12,716	12,716
Contract Refund	15,082	16,453	16,453	19,195	-
Transfer to Construction Fund	-	-	-	-	-
Capital Outlay - Building & Improvements	-	-	-	-	-
Capital Outlay - Other Equipment	-	-	-	-	-
Capital Outlay - Computer Equipment	120,506	46,545	46,545	46,545	142,460
Capital Outlay - Computer Software	649,795	64,260	257,206	257,206	25,000
Capital Outlay - Cabling & Conduit	-	-	-	-	-
Total Expenditures:	**$ 1,810,059**	**$ 1,260,862**	**$ 1,470,681**	**$ 1,432,362**	**$ 1,342,373**

CITY OF VICTORIA, TEXAS
INFORMATION TECHNOLOGY FUND - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 455,497	$ 506,332	$ 506,332	$ 493,277	$ 501,297
COV1/500110	TEMPORARY PAYROL	-	-	-	-	-
COV1/500115	EXTRA STRAIGHT TIME	618	1,000	1,000	252	1,000
COV1/500125	PREMIUM PAYROLL	4,175	4,000	4,000	2,443	4,000
COV1/500130	LONGEVITY PAY	2,624	1,776	1,776	1,728	2,208
COV1/500200	TMRS	81,099	86,510	86,510	83,912	84,717
COV1/500300	SOCIAL SECURITY	33,649	39,253	39,253	38,074	38,901
COV1/500400	HEALTH & ACC INSUR	49,157	44,454	44,454	44,454	49,157
COV1/500410	RETIREE HEALTH & ACC	12,396	14,844	14,844	14,844	14,844
COV1/500450	DENTAL INSURANCE	1,452	1,306	1,306	1,306	1,452
COV1/500600	WORKERS' COMP	172	172	172	172	360
COV1/510005	OFFICE SUPPLIES	5,565	5,600	5,600	5,600	5,600
COV1/510007	OFFICE SUPP-LICENSES	6,062	11,400	11,400	11,400	2,500
COV1/510010	SMALL TOOLS & SUPPL	6,696	9,500	9,500	9,000	7,000
COV1/510015	FUEL	219	727	727	457	605
COV1/520005	BUILDING MAINTENANCE	704	-	-	-	-
COV1/520015	COMPUTER MAINT	68,348	57,100	58,374	58,374	64,300
COV1/520017	SOFTWARE MAINTENANCE	98,411	90,959	90,959	90,959	179,453
COV1/520018	TIMEKEEPING SYS MANT	23,062	23,750	23,750	23,750	24,100
COV1/520020	OFF EQPT, INST MAINTN	-	-	-	-	-
COV1/530000	PROFESSIONAL SVCS	54,606	97,000	112,599	102,599	54,500
COV1/540005	EDUCATIONAL DEVELOP	20,518	31,500	31,500	31,000	31,500
COV1/540020	MILEAGE REIMBURSE	1,347	1,500	1,500	1,350	1,500
COV1/550010	SUBSCRIPS & MEMBR	300	850	850	850	850
COV1/560010	LOCAL TEL EXPENSES	22,286	24,000	24,000	22,300	23,000
COV1/560012	LONG DIST TEL EXP	346	400	400	350	350
COV1/560014	CELLULAR TEL EXP	6,806	7,708	7,708	4,000	11,235
COV1/560018	INTERNET CONN EXP	20,837	22,000	22,000	21,000	21,000
COV1/560022	DATA LINES	26,403	28,377	28,377	24,377	28,177
COV1/590010	PURCH HANDLING FEES	2,036	2,036	2,036	2,036	2,036
COV1/590030	REPAIR CHARGES	766	1,909	1,909	1,909	1,909
COV1/590070	COMMUNICATIONS OVRHD	1,903	1,903	1,903	1,903	1,247
COV1/590100	SAFETY MGMT OVERHEAD	193	193	193	193	193
COV1/600010	ADVER & PUBLICATIONS	260	-	-	-	-
COV1/620016	OTHER EMPL RELATIONS	617	-	-	-	-
COV1/630105	GEN LIAB FROM MULT	344	344	344	344	350
COV1/630120	PUBLIC OFFICIALS E&O	548	548	548	548	605
COV1/630130	COMPREH PROP INS	1,869	1,869	1,869	1,869	2,182
COV1/630190	CRIME COVERAGE	68	68	68	68	69
COV1/640010	700 MAIN RENTAL	12,716	12,716	12,716	12,716	12,716
COV1/700070	REFUND CONTRACTS	15,082	16,453	16,453	19,195	-
COV1/950500	COMP EQUIP-HARDWARE	120,506	46,545	46,545	46,545	142,460
COV1/950510	COMP EQUIP-SOFTWARE	649,795	64,260	257,206	257,206	25,000
Total Expenditures:		**$ 1,810,059**	**$ 1,260,862**	**$ 1,470,681**	**$ 1,432,362**	**$ 1,342,373**

CITY OF VICTORIA, TEXAS
PERSONNEL CHART
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	FY 2012	*FY 2013*	*FY 2014*	*FY 2015*	*FY 2016*	*FY 2017*
INFORMATION TECHNOLOGY FUND:						
Information Technology	10	10	10	10	10	10
INFORMATION TECHNOLOGY FUND TOTAL	***10***	***10***	***10***	***10***	***10***	***10***

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
52INF - INFORMATION TECHNOLOGY FUND			
	Computer Equipment Hardware		
	Replace CUMCM Server #18531 - per IT replacement plan	$ 10,000	$ 10,000
	Replace CUMCM Server #18630 - per IT replacement plan	12,000	12,000
	Replace Dell Server #18796 - per IT replacement plan	12,955	-
	Replace Dell Server #18797 - per IT replacement plan	13,791	
	Replace Dell Server #18798 - per IT replacement plan	13,013	
	Replace Dell Server #18823 - per IT replacement plan	10,029	40,000
	Replace Dell Server #18824 - per IT replacement plan	10,029	
	Replace Dell Server #18879 - per IT replacement plan	8,489	
	Replace Cisco Router #17353 - per IT replacement plan	6,000	6,000
	Replace Cisco Router #17776 - per IT replacement plan	6,000	6,000
	Replace Cisco Router #17777 - per IT replacement plan	4,000	4,000
	Replace Cisco Router #18129 - per IT replacement plan	4,000	4,000
	Replace computer #18239 - per IT replacement plan	1,100	1,100
	Replace iPad #18476 - per IT replacement plan	700	-
	Replace iPad #18541 - per IT replacement plan	700	-
	New KVM switches for 700 Main Center and City Hall	5,460	5,460
	Equallogic PS4100 disk storage array	18,000	18,000
	Equallogic PS4100 redundant unit for DR site	18,000	18,000
	New Network switches for SAN expansion	1,400	1,400
	Replace server to replace vmhost015 EOL server	16,500	16,500
	Additional PowerEdge R730	32,600	-
	Computer Equipment Software:		
	AppAssure BackUp & Recovery for SAP servers	11,000	11,000
	New Vmware Horizon software licenses	14,000	14,000
	Other:		
	Small Tool & Supplies - original request is $2,500 less than prior year funded	7,000	7,000
	Office Supplies License - original request is $8,900 less than prior year funded	2,500	2,500
	Computer Maintenance - original request is $14,700 more than prior year funded		
	Cisco equipment annual maintenance contract	40,000	40,000
	Replacement hard drives for high availability servers	1,500	1,500
	PC Repair/Maintenance Reserve	3,800	3,800
	Server Maintenance (past life contracts)	13,500	6,000
	EqualLogic equipment annual maintenance contract	5,200	5,200
	1 Replacement UPS Rack Mounted	5,000	5,000
	UPS replacements/batteries	2,800	2,800
	Software Maintenance - original request is $88,415 more than prior year funded		
	460 - Norton Anti-Virus Updates	28,875	28,875
	Barracuda SPAM software maintenance	1,000	1,000
	VeriSign 128 Bit Encryption for Web server	1,250	1,250
	Intrusion Prevention Digital Subscriptions	5,000	5,000
	Virtual Intrusion Prevention Subscription	8,000	8,000
	Host chg Council Packet site & Intouch hosting	500	500
	SolarWinds Network Performance Maintenance	2,100	2,100
	SolarWinds Network Monitoring Maintenance	2,400	2,400
	SolarWinds Log and Event Maintenance	1,800	1,800
	SSL Certificate Renewal	4,500	4,500
	Manitou Alarm Monitor maintenance	1,200	1,200
	Laserfiche maintenance	13,000	13,000
	Cisco Cloud Web Security	19,269	19,269
	Variphy CUCM Management Software	1,400	1,400
	Mailarchiva software support agreement	1,400	1,400
	Internet Domain register. VICTORIATX.ORG and CI.	140	140
	Pro Support for Dell AppAssure	10,800	10,800
	Production support subscription for VMware vSphere 5	11,040	11,040
	GoTo Meeting	900	900
	Social Media Archiving Solution - Online	5,000	5,000
	Site Improve	3,800	3,800
	Office365	56,000	52,380
	IBM Power 520 Express/AS400	1,134	1,134
	AS400 Maintenance	989	989
	IBM Maintenance Renewal	1,576	1,576
	Local Tel Exp - original request is same level as prior year funded	24,000	23,000
	Cellular Telephone Expense - original request is $3,527 more than prior year funded	11,235	11,235
	Internet Conn Fee - original request is the same level as prior year funded	22,000	21,000
	Professional Services - original request is $30,708 less than prior year funded		
	SAP Consultation	30,000	30,000
	Internal Vulnerability Assessment	18,500	18,500
	VisionLive Subscription Services	6,000	6,000
	Unified Communication Upgrade	11,792	-
	Consultant Services (refund contract) - none requested in FY 2017 ($16,453 funded FY 2016)	-	-
	INFORMATION TECHNOLOGY FUND TOTAL	***$ 617,666***	***$ 530,448***

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CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

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.

CITY OF VICTORIA, TEXAS
COMMUNICATIONS FUND
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FISCAL YEAR 2016-2017

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C*ITY OF VICTORIA, TEXAS*
COMMUNICATIONS FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

The Communications Fund, which is an Internal Service Fund, is used to account for the financing of goods and services provided to other departments of the City on a cost-reimbursement basis. The attached budget highlights and assumptions are presented in two sections. The first section is an executive summary of the Communications Fund overall. The second section includes major budgetary assumptions made on revenues and departmental expenses.

Section I – Communications Fund Executive Summary:

- ***Fiscal Year 2016 Ending Working Capital*** - projected at $221,097.
- ***Fiscal Year 2016 Budget Amendments*** – Fiscal Year 2016 Budget was amended for $8,021 for Fiscal Year 2015 carried-over encumbrances.
- ***Fiscal Year 2017 Ending Working Capital*** - projected at $175,245. This balance equates to approximately 3.6 months of budgeted expenses.

Section II – Communications Fund Revenues & Expenses:

Revenue Highlights/Assumptions:

- ***Communication Equipment Lease Charges –*** decreased by $70,000 from the prior year while still maintaining an adequate working capital balance.
- ***Radio Maintenance Charge*** – revenue of $189,468 is included for the City departments' portion of radio system maintenance cost. Note: The Fiscal Year 2017 radio system maintenance cost is budgeted at $386,669, of which $189,468 will be paid by the City and $197,201 will be paid by outside agencies.
- ***Outside Agency Revenue -*** a radio system was installed during Fiscal Year 2010. Victoria County is allowed 650 radios on the system; any radio units in excess of 650 will be billed at $25/month/radio. In addition, Victoria County will be responsible for a percentage of the annual T-1 line cost as well as a percentage of the annual software maintenance expense. Revenues from outside agencies, which include both radio system maintenance and T-1 line cost, are budgeted at $215,102, compared with $208,216 for Fiscal Year 2016.
- ***Interest Revenue*** - is budgeted at $200, which is an increase of $125 compared to the prior year.

Expense Highlights/Assumptions:

- ***Health and Dental Insurance Premiums*** – Management is not proposing any premium increase for the health or dental plan, however management is proposing plan design changes for the Medical Health plan, to include increases to co-pays, annual deductibles and coinsurance levels. There are no plan design changes to the Dental plan.

  The City's Health Plan for Fiscal Year 2017 provides two medical plans for employees/retiree (under 65) to choose from, with different medical cost allocations between employee/retiree (under 65) and City. One medical plan is more traditional with co-pays and the other offers a high deductible with a health savings account *(health savings account is a tax-advantage medical savings account).*

  Depending on the health plan design selected for the employee/retiree *(under 65)* only plans, health insurance premium cost to the participant will vary from $97.97/month to $398.00/month.

  For Fiscal Year 2016, health and dental premiums were increased ranging from $0.00/month to $25.15/month.

Expense Highlights/Assumptions (continued):

- ***Fiscal Year 2017 Pay Program*** – Personnel-related expenditures are our largest category of expenses and, as such, can have the most significant impact when aligning our expenditures with our available revenues. Unfortunately, due to the "sluggish" economy, management is not proposing any pay program for Fiscal Year 2017. Fiscal Year 2016 pay program consisted of a 3% across-the-board (ATB) pay program for all employees who are not classified in the Police and Fire Step Pay Program. Additionally, pay ranges for certified police and fire personnel were adjusted to compensate for market movement – employees who fell below the new minimum salary for their appropriate pay range received an adjustment to the minimum.

- ***Communications Fund Expense Assumptions for Fiscal Year 2017*** - the total net increase in expenses for Fiscal Year 2017 Proposed Budget compared to Fiscal Year 2016 Original Budget is $73,164. The table below lists the increase and decrease in expenses by comparing Fiscal Year 2016 Original Budget to Fiscal Year 2017 Proposed Budget.

Department	***Expense Increase / (Decrease) From Original FY '16 Budget***	***Major Highlights/Assumptions Of Department***
Communications	$73,164	• Workers' Comp increased by $2K due to a rate increase; • Software maintenance for the radio system is increased by $18K; • Computer and equipment maintenance for Emerson UPS system increased by $7K; • Professional services is increased by $20K, due to budgeting labor for upfitting emergency vehicles in FY 2017; • Capital replacement charges is increased by $28K, due to the replacement of a 50 kW generator; • Computer Hardware decreased by $1K.

CITY OF VICTORIA, TEXAS
COMMUNICATIONS FUND
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

Fiscal Year 2014-2015 Actual: Actual audited revenues and expenditures for the most recently completed fiscal year.

Fiscal Year 2015-2016 Original Budget: Amounts originally adopted by City Council.

Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016, these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

Note: Expenses are presented first in summary format, and immediately following, in line item detail format.

CITY OF VICTORIA, TEXAS
COMMUNICATIONS FUND
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Budget	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 134,731	$ 137,736	$ 137,736	$ 221,097
Designated Working Capital	-	8,021	8,021	-
TOTAL WORKING CAPITAL, OCTOBER 1	**$ 134,731**	**$ 145,757**	**$ 145,757**	**$ 221,097**
REVENUES				
Charges for Services				
Communication Lease Charges	$ 203,140	$ 203,140	$ 203,140	$ 133,140
Outside Agency Payments	208,216	208,216	206,943	215,102
Radio System Maintenance Fees	177,499	177,499	177,808	189,468
Miscellaneous	75	75	251	200
Total Revenues	**$ 588,930**	**$ 588,930**	**$ 588,142**	**$ 537,910**
TOTAL FUNDS AVAILABLE	**$ 723,661**	**$ 734,687**	**$ 733,899**	**$ 759,006**
EXPENDITURES				
Personnel	$ 62,451	$ 62,451	$ 61,591	$ 64,122
Other Maintenance & Operation	446,602	454,623	449,667	519,639
Capital Outlay	1,544	1,544	1,544	-
Total Expenditures	**$ 510,597**	**$ 518,618**	**$ 512,803**	**$ 583,761**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 213,064	$ 216,069	$ 221,097	$ 175,245
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 213,064**	**$ 216,069**	**$ 221,097**	**$ 175,245**

CITY OF VICTORIA, TEXAS
COMMUNICATIONS FUND - REVENUES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Revenues	Fiscal Year 2015-16 Original Revenues	Fiscal Year 2015-16 Amended Revenues	Fiscal Year 2015-16 Projected Revenues	Fiscal Year 2016-17 Proposed Revenues
Revenues:					
Communication Lease Charges	$ 203,138	$ 203,140	$ 203,140	$ 203,140	$ 133,140
Outside Agency Payments	208,599	208,216	208,216	206,943	215,102
Transfer from General Fund	177,500	177,499	177,499	177,808	189,468
Interest Income	-	75	75	250	200
Miscellaneous	6	-	-	1	-
Total Revenues:	**$ 589,243**	**$ 588,930**	**$ 588,930**	**$ 588,142**	**$ 537,910**

CITY OF VICTORIA, TEXAS
COMMUNICATIONS FUND - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 61,089	$ 62,451	$ 62,451	$ 61,591	$ 64,122
Materials & Supplies	2,542	3,591	3,591	3,035	3,671
Building Maintenance	-	250	250	-	250
Equipment Maintenance	417,229	400,106	408,127	407,027	425,128
Other Structure Maintenance	1,846	2,500	2,500	2,000	2,500
Professional Services	3,311	3,000	3,000	1,500	23,000
Education & Professional Development	-	-	-	-	-
Communication Expenditures	18,081	19,500	19,500	18,700	19,000
Internal Service Charges	7,509	7,405	7,405	7,405	35,625
Employee Relations	-	250	250	-	465
Communication Equipment Supplies	9,233	10,000	10,000	10,000	10,000
Capital Outlay - Other Equipment	-	1,544	1,544	1,544	-
Capital Outlay - Computer Equipment	-	-	-	-	-
Total Expenditures:	**$ 520,839**	**$ 510,597**	**$ 518,618**	**$ 512,803**	**$ 583,761**

CITY OF VICTORIA, TEXAS
COMMUNICATIONS FUND - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 41,664	$ 42,420	$ 42,420	$ 42,430	$ 42,420
COV1/500115	EXTRA STRAIGHT TIME	139	200	200	-	200
COV1/500125	PREMIUM PAYROLL	76	500	500	-	300
COV1/500130	LONGEVITY PAY	1,200	1,200	1,200	1,200	1,200
COV1/500200	TMRS	7,589	7,493	7,493	7,377	7,371
COV1/500300	SOCIAL SECURITY	3,182	3,400	3,400	3,347	3,385
COV1/500400	HEALTH & ACC INSUR	5,129	5,129	5,129	5,129	5,129
COV1/500450	DENTAL INSURANCE	145	145	145	145	145
COV1/500600	WORKERS' COMP	1,839	1,839	1,839	1,839	3,847
COV1/500910	SAFETY FOOTWEAR ALLO	125	125	125	125	125
COV1/510010	SMALL TOOLS & SUPPL	2,488	3,500	3,500	3,000	3,500
COV1/510015	FUEL	54	9	9	35	46
COV1/510045	UNIFORMS & CLOTHING	-	82	82	-	125
COV1/520005	BUILDING MAINTENANCE	-	250	250	-	250
COV1/520010	AIR COND, HEAT, VENT	167	250	8,271	8,271	250
COV1/520015	COMPUTER MAINT	-	-	-	-	13,109
COV1/520017	SOFTWARE MAINTENANCE	388,748	368,256	368,256	368,256	386,669
COV1/520020	OFF EQPT,INST MAINTN	6,444	6,500	6,500	6,500	-
COV1/520025	MACHINERY TOOLS	-	100	100	-	100
COV1/520030	MISC EQPT, LGHTS, SI	21,871	25,000	25,000	24,000	25,000
COV1/520250	OTHER STRUCT MAINT	1,846	2,500	2,500	2,000	2,500
COV1/530000	PROFESSIONAL SVCS	3,311	3,000	3,000	1,500	23,000
COV1/560010	LOCAL TEL EXPENSES	11,600	13,000	13,000	12,700	-
COV1/560016	PAGER EXPENSES	6,480	6,500	6,500	6,000	6,000
COV1/560022	DATA LINES	-	-	-	-	13,000
COV1/590010	PURCH HANDLING FEES	757	757	757	757	757
COV1/590020	CAPITAL REPLC CHRG	-	-	-	-	28,220
COV1/590030	REPAIR CHARGES	144	-	-	-	-
COV1/590080	PRINT SHOP FEES	-	40	40	40	40
COV1/590085	PRINT SHOP OVERHEAD	163	163	163	163	163
COV1/590090	INFO TECH CHARGES	6,445	6,445	6,445	6,445	6,445
COV1/620016	OTHER EMPL RELATIONS	-	250	250	-	465
COV1/710050	COMM & EMERG	9,233	10,000	10,000	10,000	10,000
COV1/950500	COMP EQUIP-HARDWARE	-	1,544	1,544	1,544	-
Total Expenditures:		**$ 520,839**	**$ 510,597**	**$ 518,618**	**$ 512,803**	**$ 583,761**

CITY OF VICTORIA, TEXAS
PERSONNEL CHART
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	FY 2012	*FY 2013*	*FY 2014*	*FY 2015*	*FY 2016*	*FY 2017*
COMMUNICATIONS FUND						
Communications	1	1	1	1	1	1
COMMUNICATIONS FUND TOTAL	***1***	***1***	***1***	***1***	***1***	***1***

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
53COM - COMMUNICATIONS FUND			
	Vehicles:		
	Replace 40 KW generator with 40 KW generator with ATS	$ 27,808	$ -
	Replace 50 KW generator with 50 KW generator with ATS	28,220	28,220
	Communication Equipment		
	Public Safety APX 7500 dual band mobile radio	6,650	-
	Other:		
	Software Maintenance - original request is $18,414 more than prior year funded	386,670	386,669
	Office Equipment, Instrument Maintenance - original request is $1,860 more than prior year funded	8,360	-
	Computer Maintenance - New to FY 2017 (previously funded in 01POL)	-	13,109
	Professional Services - original request is $17,000 more than prior year funded		
	Motorola Engineer	3,000	3,000
	Re-tension of tower guide wires	6,000	6,000
	Electrician to install 2 new generators	8,000	4,000
	Crane rental to place generators at 2 locations	3,000	1,500
	Radio installation	8,500	8,500
	Local Tel Exp - none requested in FY 2017 ($13,000 funded FY 2016)	-	-
	Data Lines - New to FY 2017	13,000	13,000
	COMMUNICATIONS FUND TOTAL	***$ 499,208***	***$ 463,998***

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CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

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.

CITY OF VICTORIA, TEXAS
PURCHASING FUND
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CITY OF VICTORIA, TEXAS
PURCHASING FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

The Purchasing Fund, which is an Internal Service Fund, is used to account for the financing of goods and services provided to other departments of the City on a cost-reimbursement basis. The attached budget highlights and assumptions are presented in two sections. The first section is an executive summary of the Purchasing Fund overall. The second section includes major budgetary assumptions made on revenues and departmental expenses.

Section I – Purchasing Fund Executive Summary:

- ***Fiscal Year 2016 Ending Working Capital*** - is projected to be $77,550.
- ***Fiscal Year 2017 Ending Working Capital*** is projected to be $48,991. This balance equates to approximately 1.6 months of budgeted expenses.

Section II – Purchasing Fund Revenues & Expenses:

Revenue Highlights/Assumptions:

- ***Handling Fees/Internal Fund Charges*** – remained at the same level as the prior year;
- ***County of Victoria/City Department Inventory Sales*** – remained at the same level as the prior year;
- ***Miscellaneous Revenues*** – remained at the same level as the prior year; used to account for rebates from purchases made through Cooperative Agreements.

Expense Highlights/Assumptions:

- ***Health and Dental Insurance Premiums*** – Management is not proposing any premium increase for the health or dental plan, however management is proposing plan design changes for the Medical Health plan, to include increases to co-pays, annual deductibles and coinsurance levels. There are no plan design changes to the Dental plan.

  The City's Health Plan for Fiscal Year 2017 provides two medical plans for employees/retiree (under 65) to choose from, with different medical cost allocations between employee/retiree (under 65) and City. One medical plan is more traditional with co-pays and the other offers a high deductible with a health savings account *(health savings account is a tax-advantage medical savings account).*

  Depending on the health plan design selected for the employee/retiree *(under 65)* only plans, health insurance premium cost to the participant will vary from $97.97/month to $398.00/month.

  For Fiscal Year 2016, health and dental premiums were increased ranging from $0.00/month to $25.15/month.

- ***Fiscal Year 2017 Pay Program*** – Personnel-related expenditures are our largest category of expenses and, as such, can have the most significant impact when aligning our expenditures with our available revenues. Unfortunately, due to the "sluggish" economy, management is not proposing any pay program for Fiscal Year 2017. Fiscal Year 2016 pay program consisted of a 3% across-the-board (ATB) pay program for all employees who are not classified in the Police and Fire Step Pay Program. Additionally, pay ranges for certified police and fire personnel were adjusted to compensate for market movement – employees who fell below the new minimum salary for their appropriate pay range received an adjustment to the minimum.

- ***Purchasing Fund Expense Assumptions for Fiscal Year 2017*** - the total net decrease in expenses for Fiscal Year 2017 Proposed Budget, compared to Fiscal Year 2016 Original Budget, is $1,637. The table below lists the increase and decrease in expenses by comparing Fiscal Year 2016 Original Budget to Fiscal Year 2017 Proposed Budget.

Department	***Expense Increase / (Decrease) From Original FY '16 Budget***	***Major Highlights/Assumptions Of Department***
Purchasing	($1,637)	• Supplies expense is decreased by $1K; • Communications expenses are decreased by $.5K.

CITY OF VICTORIA, TEXAS
PURCHASING FUND
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

Fiscal Year 2014-2015 Actual: Actual audited revenues and expenditures for the most recently completed fiscal year.

Fiscal Year 2015-2016 Original Budget: Amounts originally adopted by City Council.

Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016, these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

Note: Expenses are presented first in summary format, and immediately following, in line item detail format.

CITY OF VICTORIA, TEXAS
PURCHASING FUND
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 89,456	$ 105,952	$ 105,952	$ 77,550
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, OCTOBER 1	**$ 89,456**	**$ 105,952**	**$ 105,952**	**$ 77,550**
REVENUES				
Charges for Services				
Purchasing Handling Charges	$ 199,984	$ 199,984	$ 199,984	$ 199,984
County Reimbursement	80	80	80	80
Warehouse Stock Sales	125,000	125,000	125,000	125,000
Miscellaneous Revenues	10,000	10,000	8,148	10,000
Total Revenues	**$ 335,064**	**$ 335,064**	**$ 333,212**	**$ 335,064**
TOTAL FUNDS AVAILABLE	**$ 424,520**	**$ 441,016**	**$ 439,163**	**$ 412,614**
EXPENDITURES				
Personnel	$ 193,612	$ 193,612	$ 192,985	$ 193,161
Other Maintenance & Operation	171,648	171,648	168,628	170,462
Capital Outlay	-	-	-	-
Total Expenditures	**$ 365,260**	**$ 365,260**	**$ 361,613**	**$ 363,623**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 59,260	$ 75,756	$ 77,550	$ 48,991
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 59,260**	**$ 75,756**	**$ 77,550**	**$ 48,991**

CITY OF VICTORIA, TEXAS
PURCHASING FUND - REVENUES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Revenues	Fiscal Year 2015-16 Original Revenues	Fiscal Year 2015-16 Amended Revenues	Fiscal Year 2015-16 Projected Revenues	Fiscal Year 2016-17 Proposed Revenues
Revenues:					
Purchasing Handling Charges	$ 199,974	$ 199,984	$ 199,984	$ 199,984	$ 199,984
County Reimbursement	35	80	80	80	80
Warehouse Stock Sales	132,152	125,000	125,000	125,000	125,000
Miscellaneous	10,631	10,000	10,000	8,148	10,000
Total Revenues:	**$ 342,792**	**$ 335,064**	**$ 335,064**	**$ 333,212**	**$ 335,064**

CITY OF VICTORIA, TEXAS
PURCHASING FUND - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 186,784	$ 193,612	$ 193,612	$ 192,985	$ 193,161
Office Supplies & Other Supplies	2,269	3,697	3,210	2,438	3,051
Building Maintenance	835	655	1,142	1,142	675
Equipment Maintenance	125	100	100	100	100
Training & Education	941	2,500	2,498	2,000	2,500
Subscriptions & Membership	1,420	1,595	1,597	1,597	1,595
Communication Expenditures	26	100	100	30	100
Light and Heating	4,365	5,030	5,030	3,850	5,030
Inter-Fund Charges	22,323	22,471	22,471	22,471	21,911
Advertising Expenditures	9,470	10,500	10,500	10,000	10,500
Warehouse Stock Expenses	133,072	125,000	125,000	125,000	125,000
Capital Outlay - Building & Improvements	3,681	-	-	-	-
Capital Outlay - Heat, Vent & A/C	3,240	-	-	-	-
Capital Outlay - Computer Hardware	-	-	-	-	-
Total Expenditures:	**$ 368,551**	**$ 365,260**	**$ 365,260**	**$ 361,613**	**$ 363,623**

CITY OF VICTORIA, TEXAS
PURCHASING FUND - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 128,694	$ 133,936	$ 133,936	$ 133,407	133,452
COV1/500115	EXTRA STRAIGHT TIME	18	-	-	25	-
COV1/500125	PREMIUM PAYROLL	590	1,000	1,000	1,000	1,000
COV1/500130	LONGEVITY PAY	3,120	3,216	3,216	3,216	3,264
COV1/500200	TMRS	23,253	23,335	23,335	23,250	22,985
COV1/500300	SOCIAL SECURITY	9,682	10,588	10,588	10,549	10,554
COV1/500400	HEALTH & ACC INSUR	15,274	15,386	15,386	15,386	15,386
COV1/500410	RETIREE HEALTH & ACC	5,129	5,129	5,129	5,129	5,129
COV1/500450	DENTAL INSURANCE	436	435	435	435	436
COV1/500600	WORKERS' COMP	337	337	337	337	705
COV1/500910	SAFETY FOOTWEAR ALLO	250	250	250	250	250
COV1/510005	OFFICE SUPPLIES	1,935	2,986	2,499	2,000	2,500
COV1/510010	SMALL TOOLS & SUPPL	85	650	650	400	500
COV1/510015	FUEL	81	61	61	38	51
COV1/510021	EXT CUSTOMER GOODS	168	-	-	-	-
COV1/520005	BUILDING MAINTENANCE	835	655	1,142	1,142	675
COV1/520010	AIR COND, HEAT, VENT	125	100	100	100	100
COV1/540005	EDUCATIONAL DEVELOP	941	2,500	2,498	2,000	2,500
COV1/550010	SUBSCRIPS & MEMBR	1,420	1,595	1,597	1,597	1,595
COV1/560012	LONG DIST TEL EXP	26	100	100	30	100
COV1/570010	LIGHTS & POWER	3,749	4,200	4,200	3,200	4,200
COV1/570020	HEATING	616	830	830	650	830
COV1/590030	REPAIR CHARGES	560	667	667	667	667
COV1/590040	VES OVERHEAD	589	470	470	470	470
COV1/590045	VES FLEET SERVICES	2,123	2,162	2,162	2,162	2,162
COV1/590050	INSURANCE CHG-FLEET	326	347	347	347	347
COV1/590070	COMMUNICATIONS OVRHD	1,626	1,626	1,626	1,626	1,066
COV1/590080	PRINT SHOP FEES	-	100	100	100	100
COV1/590085	PRINT SHOP OVERHEAD	448	448	448	448	448
COV1/590090	INFO TECH CHARGES	16,651	16,651	16,651	16,651	16,651
COV1/600010	ADVER & PUBLICATIONS	9,470	10,500	10,500	10,000	10,500
COV1/710020	MAIN WAREHOUSE	133,072	125,000	125,000	125,000	125,000
COV1/900110	BUILDING & IMPROVMT	3,681	-	-	-	-
COV1/900120	HEAT, VENT, AIR COND	3,240	-	-	-	-
COV1/950500	COMP EQUIP-HARDWARE	-	-	-	-	-
Total Expenditures:		**$ 368,551**	**$ 365,260**	**$ 365,260**	**$ 361,613**	**$ 363,623**

CITY OF VICTORIA, TEXAS
PERSONNEL CHART
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	FY 2012	*FY 2013*	*FY 2014*	*FY 2015*	*FY 2016*	*FY 2017*
PURCHASING FUND						
Purchasing	3	3	3	3	3	3
PURCHASING FUND TOTAL	***3***	***3***	***3***	***3***	***3***	***3***

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
54PUR - PURCHASING FUND			
	Other:		
	Warehouse Stock	$ 125,000	$ 125,000
	Advertising & Publication - original request is the same level as prior year funded	10,500	10,500
	Building Maintenance - original request is $20 more than prior year funded	675	675
	PURCHASING FUND TOTAL	***$ 136,175***	***$ 136,175***

CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

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.

CITY OF VICTORIA, TEXAS
SAFETY MANAGEMENT FUND
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CITY OF VICTORIA, TEXAS
SAFETY MANAGEMENT FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

The Safety Management Fund, which is an Internal Service Fund, is used to account for the financing of goods and services provided to other departments of the City on a cost-reimbursement basis. The attached budget highlights and assumptions are presented in two sections. The first section is an executive summary of the Safety Management Fund overall. The second section includes major budgetary assumptions made on revenues and departmental expenses.

Section I – Safety Management Fund Executive Summary:

- ***Fiscal Year 2016 Ending Working Capital*** - projected to be $58,613.
- ***Fiscal Year 2017 Ending Working Capital*** - projected to be $78,924. (Note: This amount equates to approximately 1.4 months of budgeted expenses.)

Section II – Safety Management Fund Revenues & Expenses:

Revenue Highlights/Assumptions:

- ***Overhead Fees/Internal Fund Charges*** – remains at the same level as prior year;
- ***Insurance Fees*** – increased insurance charged to other funds by $70,480 based on current premiums;
- ***Interest Revenue*** – budgeted at $0, the same level as prior year;
- ***Miscellaneous Revenue*** – increased by $17,000 over the prior year based on current trend.

Expense Highlights/Assumptions:

- ***Health and Dental Insurance Premiums*** – Management is not proposing any premium increase for the health or dental plan, however management is proposing plan design changes for the Medical Health plan, to include increases to co-pays, annual deductibles and coinsurance levels. There are no plan design changes to the Dental plan.

  The City's Health Plan for Fiscal Year 2017 provides two medical plans for employees/retiree (under 65) to choose from, with different medical cost allocations between employee/retiree (under 65) and City. One medical plan is more traditional with co-pays and the other offers a high deductible with a health savings account *(health savings account is a tax-advantage medical savings account).*

  Depending on the health plan design selected for the employee/retiree *(under 65)* only plans, health insurance premium cost to the participant will vary from $97.97/month to $398.00/month.

  For Fiscal Year 2016, health and dental premiums were increased ranging from $0.00/month to $25.15/month.

- ***Fiscal Year 2017 Pay Program*** – Personnel-related expenditures are our largest category of expenses and, as such, can have the most significant impact when aligning our expenditures with our available revenues. Unfortunately, due to the "sluggish" economy, management is not proposing any pay program for Fiscal Year 2017. Fiscal Year 2016 pay program consisted of a 3% across-the-board (ATB) pay program for all employees who are not classified in the Police and Fire Step Pay Program. Additionally, pay ranges for certified police and fire personnel were adjusted to compensate for market movement – employees who fell below the new minimum salary for their appropriate pay range received an adjustment to the minimum.

- ***Safety Management Fund Expense Assumptions for Fiscal Year 2017*** - the total net increase in expenses for Fiscal Year 2017 Proposed Budget, compared to Fiscal Year 2016 Original Budget, is $61,639. The table below lists the increase and decrease in expenses by comparing Fiscal Year 2016 Original Budget to Fiscal Year 2017 Proposed Budget.

Department	***Expense Increase / (Decrease) From Original FY '16 Budget***	***Major Highlights/Assumptions Of Department***
Safety Management	($4,763)	• Personnel services account was decreased by $4K, due to hiring two new employees at lower salary amounts;
Non-Departmental	$66,402	• Increase is based on premium trends.

CITY OF VICTORIA, TEXAS
SAFETY MANAGEMENT FUND
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

Fiscal Year 2014-2015 Actual: Actual audited revenues and expenditures for the most recently completed fiscal year.

Fiscal Year 2015-2016 Original Budget: Amounts originally adopted by City Council.

Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016, these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

Note: Expenses for each cost center are presented first in summary format, and immediately following, in line item detail format.

CITY OF VICTORIA, TEXAS
SAFETY MANAGEMENT FUND
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 90,023	$ 101,224	$ 101,224	$ 58,613
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, OCTOBER 1	**$ 90,023**	**$ 101,224**	**$ 101,224**	**$ 58,613**
REVENUES				
Charges for Insurance				
Insurance Fees - Internal Charges	$ 465,930	$ 465,930	$ 466,542	$ 536,410
Overhead Fees	156,000	156,000	156,000	156,000
Interest	-	-	-	-
Miscellaneous	3,000	3,000	42,232	20,000
Total Revenues	**$ 624,930**	**$ 624,930**	**$ 664,774**	**$ 712,410**
TOTAL FUNDS AVAILABLE	**$ 714,953**	**$ 726,154**	**$ 765,998**	**$ 771,023**
EXPENDITURES				
Personnel	$ 113,150	$ 113,150	$ 116,585	$ 109,345
Other Maintenance & Operation	517,310	517,310	590,799	582,754
Capital Outlay	-	-	-	-
Total Expenditures	**$ 630,460**	**$ 630,460**	**$ 707,384**	**$ 692,099**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 84,493	$ 95,694	$ 58,613	$ 78,924
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 84,493**	**$ 95,694**	**$ 58,613**	**$ 78,924**

CITY OF VICTORIA, TEXAS
SAFETY MANAGEMENT FUND - REVENUES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Revenues	Fiscal Year 2015-16 Original Revenues	Fiscal Year 2015-16 Amended Revenues	Fiscal Year 2015-16 Projected Revenues	Fiscal Year 2016-17 Proposed Revenues
Revenues:					
General Liability	$ 34,428	$ 30,810	$ 30,810	$ 31,172	$ 35,000
Police / Professional Liability	34,192	38,000	38,000	38,000	48,000
Public Officials E & O	54,768	52,000	52,000	52,277	60,500
Comprehensive Property Insurance	186,804	185,200	185,200	185,360	218,040
Fleet Liability	132,237	142,500	142,500	142,314	157,050
Crime Coverage	6,108	6,220	6,220	6,219	6,220
Contractors Equipment	9,364	11,200	11,200	11,200	11,600
Overhead Fees	156,000	156,000	156,000	156,000	156,000
Interest	-	-	-	-	-
Miscellaneous	17,344	3,000	3,000	42,232	20,000
Total Revenues:	**$ 631,245**	**$ 624,930**	**$ 624,930**	**$ 664,774**	**$ 712,410**

CITY OF VICTORIA, TEXAS
SAFETY MANAGEMENT FUND - TOTAL EXPENSES BY CLASSIFICATION
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 108,436	$ 113,150	$ 113,150	$ 116,585	$ 109,345
Office Supplies & Other Supplies	1,037	1,725	1,585	1,210	1,628
Equipment Maintenance	852	1,325	1,190	1,000	1,159
Professional Services	12,195	11,452	11,452	11,452	11,480
Training & Education	8,968	12,500	12,500	9,000	12,250
Subscriptions & Memberships	1,380	1,380	1,380	1,380	1,380
Communications Expenditures	776	745	745	790	775
Inter-Fund Charges	12,474	13,843	13,843	13,843	13,340
Employee Relations	-	-	275	273	-
General Liability	28,307	28,400	28,400	34,856	34,856
Police / Professional Liability	37,775	38,000	38,000	47,663	47,663
Public Officials E & O	51,941	52,000	52,000	60,347	60,347
Comprehensive Property Insurance	186,258	185,200	185,200	218,035	218,035
Fleet Liability	142,314	142,500	142,500	157,026	157,026
Crime Coverage	6,218	6,220	6,220	6,218	6,218
Contractors Equipment	11,107	11,200	11,200	11,596	11,596
General Liability - Deductibles	14,400	10,820	10,820	16,110	5,000
Capital Outlay - Computer Hardware	1,082	-	-	-	-
Total Expenditures:	**$ 625,519**	**$ 630,460**	**$ 630,460**	**$ 707,384**	**$ 692,099**

CITY OF VICTORIA, TEXAS
SAFETY MANAGEMENT FUND - TOTAL EXPENSES BY COST CENTER
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Safety Management Department	$ 147,199	$ 156,120	$ 156,120	$ 155,533	$ 151,357
Safety Management Non-Departmental	478,320	474,340	474,340	551,852	540,742
Total Expenditures:	**$ 625,519**	**$ 630,460**	**$ 630,460**	**$ 707,384**	**$ 692,099**

CITY OF VICTORIA, TEXAS
SAFETY MANAGEMENT FUND - SAFETY MANAGEMENT DEPARTMENT EXPENSES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 108,436	$ 113,150	$ 113,150	$ 116,585	$ 109,345
Office Supplies & Other Supplies	1,037	1,725	1,585	1,210	1,628
Equipment Maintenance	852	1,325	1,190	1,000	1,159
Professional Services	12,195	11,452	11,452	11,452	11,480
Training & Education	8,968	12,500	12,500	9,000	12,250
Subscriptions & Memberships	1,380	1,380	1,380	1,380	1,380
Communications Expenditures	776	745	745	790	775
Inter-Fund Charges	12,474	13,843	13,843	13,843	13,340
Employee Relations	-	-	275	273	-
Capital Outlay - Computer Hardware	1,082	-	-	-	-
Total Expenditures:	**$ 147,199**	**$ 156,120**	**$ 156,120**	**$ 155,533**	**$ 151,357**

CITY OF VICTORIA, TEXAS
SAFETY MANAGEMENT FUND - SAFETY MANAGEMENT DEPARTMENT EXPENSES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 77,707	$ 81,257	$ 81,257	$ 84,196	$ 78,662
COV1/500115	EXTRA STRAIGHT TIME	51	-	-	34	-
COV1/500125	PREMIUM PAYROLL	123	500	500	202	500
COV1/500130	LONGEVITY PAY	336	432	432	516	-
COV1/500200	TMRS	13,730	13,878	13,878	14,343	13,209
COV1/500300	SOCIAL SECURITY	5,703	6,297	6,297	6,508	6,065
COV1/500400	HEALTH & ACC INSUR	10,258	10,258	10,258	10,258	10,258
COV1/500450	DENTAL INSURANCE	290	290	290	290	290
COV1/500600	WORKERS' COMP	113	113	113	113	236
COV1/500910	SAFETY FOOTWEAR ALLO	125	125	125	125	125
COV1/510005	OFFICE SUPPLIES	402	800	525	500	700
COV1/510010	SMALL TOOLS & SUPPL	90	250	250	150	200
COV1/510015	FUEL	545	675	675	425	562
COV1/510045	UNIFORMS & CLOTHING	-	-	135	135	166
COV1/520020	OFF EQPT,INST MAINTN	852	1,325	1,190	1,000	1,159
COV1/530035	DOT MANDATORY DRUG	8,775	7,502	7,502	7,502	7,405
COV1/530043	FIT FOR DUTY EVALUAT	3,420	3,950	3,950	3,950	4,075
COV1/540005	EDUCATIONAL DEVELOP	984	2,500	2,500	1,000	2,500
COV1/540015	CITY WIDE TRAINING	7,984	10,000	10,000	8,000	9,750
COV1/550010	SUBSCRIPS & MEMBR	1,380	1,380	1,380	1,380	1,380
COV1/560012	LONG DIST TEL EXP	8	25	25	15	25
COV1/560014	CELLULAR TEL EXP	768	720	720	775	750
COV1/590010	PURCH HANDLING FEES	226	226	226	226	226
COV1/590030	REPAIR CHARGES	-	1,335	1,335	1,335	1,335
COV1/590040	VES OVERHEAD	674	538	538	538	538
COV1/590045	VES FLEET SERVICES	2,430	2,475	2,475	2,475	2,475
COV1/590050	INSURANCE CHG-FLEET	373	397	397	397	397
COV1/590070	COMMUNICATIONS OVRHD	1,409	1,409	1,409	1,409	923
COV1/590075	COMM-RADIO MAINT	320	358	358	358	341
COV1/590080	PRINT SHOP FEES	68	130	130	130	130
COV1/590085	PRINT SHOP OVERHEAD	530	530	530	530	530
COV1/590090	INFO TECH CHARGES	6,445	6,445	6,445	6,445	6,445
COV1/620016	OTHER EMPL RELATIONS	-	-	275	273	-
COV1/950500	COMP EQUIP-HARDWARE	1,082	-	-	-	-
Total Expenditures:		**$ 147,199**	**$ 156,120**	**$ 156,120**	**$ 155,533**	**$ 151,357**

CITY OF VICTORIA, TEXAS
SAFETY MANAGEMENT FUND - NON-DEPARTMENTAL EXPENSES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
General Liability	$ 28,307	$ 28,400	$ 28,400	$ 34,856	$ 34,856
Police / Professional Liability	37,775	38,000	38,000	47,663	47,663
Public Officials E & O	51,941	52,000	52,000	60,347	60,347
Comprehensive Property Insurance	186,258	185,200	185,200	218,035	218,035
Fleet Liability	142,314	142,500	142,500	157,026	157,026
Crime Coverage	6,218	6,220	6,220	6,218	6,218
Contractors Equipment	11,107	11,200	11,200	11,596	11,596
General Liability - Deductibles	14,400	10,820	10,820	16,110	5,000
Total Expenditures:	**$ 478,320**	**$ 474,340**	**$ 474,340**	**$ 551,852**	**$ 540,742**

CITY OF VICTORIA, TEXAS
SAFETY MANAGEMENT FUND - NON-DEPARTMENTAL EXPENSES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/630105	GEN LIAB FROM MULT	$ 28,307	$ 28,400	$ 28,400	$ 34,856	$ 34,856
COV1/630110	POL/PROF LIABILITY	37,775	38,000	38,000	47,663	47,663
COV1/630120	PUBLIC OFFICIALS E&O	51,941	52,000	52,000	60,347	60,347
COV1/630130	COMPREH PROP INS	186,258	185,200	185,200	218,035	218,035
COV1/630135	FLEET LIABILITY	142,314	142,500	142,500	157,026	157,026
COV1/630190	CRIME COVERAGE	6,218	6,220	6,220	6,218	6,218
COV1/630200	CONTRACTORS EQUIP	11,107	11,200	11,200	11,596	11,596
COV1/700110	GENERAL LIAB-DED	14,400	10,820	10,820	16,110	5,000
Total Expenditures:		**478,320**	**$ 474,340**	**$ 474,340**	**$ 551,852**	**$ 540,742**

CITY OF VICTORIA, TEXAS
PERSONNEL CHART
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	FY 2012	*FY 2013*	*FY 2014*	*FY 2015*	*FY 2016*	*FY 2017*
SAFETY MANAGEMENT FUND:						
Safety Management	2	2	2	2	2	2
SAFETY MANAGEMENT FUND TOTAL	***2***	***2***	***2***	***2***	***2***	***2***

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
55SAF - SAFETY MGMT. FUND			
	Other:		
	Drug Testing - original request is $97 less than prior year funded		
	DOT Drug and Alcohol Random/Post Accident Screens	$ 4,500	$ 4,500
	Non-DOT Drug/Alcohol Post Accident/Reasonable Suspicion	2,250	2,250
	Police Department Unannounced Drug Screen	655	655
	Fit for Duty - original request is $125 more than prior year funded	4,075	4,075
	Uniform & Clothing - New to FY 2017	166	166
	SAFETY MANAGEMENT FUND TOTAL	***$ 11,646***	***$ 11,646***

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CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

Workers' Compensation Fund

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

CITY OF VICTORIA, TEXAS
WORKERS' COMPENSATION FUND
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FISCAL YEAR 2016-2017

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CITY OF VICTORIA, TEXAS
WORKERS' COMPENSATION FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

The Workers' Compensation Fund, which is an Internal Service Fund, is used to account for the financing of goods and services provided to other departments of the City on a cost-reimbursement basis. The attached budget highlights and assumptions are presented in two sections. The first section is an executive summary of the Workers' Compensation Fund overall. The second section includes major budgetary assumptions made on revenues and departmental expenses.

Section I – Workers' Compensation Fund Executive Summary:

- ***Fiscal Year 2016 Ending Working Capital*** - projected to be ($51,857).
- ***Fiscal Year 2017 Ending Working Capital*** - projected to be $64,393. This balance equates to approximately 2.6 months of budgeted regular operating expenses.

Section II – Workers' Compensation Fund Revenues & Expenses:

Revenue Highlights/Assumptions:

- ***Interest Revenue*** – increased by $50 over the prior year;
- ***Workers' Compensation Premiums*** – increased by $215,000 over the prior year;
- ***Insurance Reimbursements/Miscellaneous Revenue*** – no reimbursement for excess claims is budgeted.

Expense Highlights/Assumptions:

- Workers' Compensation Fund Fiscal Year 2017 Budget is $294,000, an increase of $86,000 from Fiscal Year 2016 Original Budget.

Department	*Expense Increase / (Decrease) From Original FY '16 Budget*	*Major Highlights/Assumptions Of Department*
Workers' Compensation	$ 86,000	• Based on FY'16 projected actual cost, workers' compensation premiums are budgeted at a level of $54K, an increase of $6K from the prior year; • Claims expense is budgeted at a level of $240K, an increase of $80K from the prior year, based on recent trends.

CITY OF VICTORIA, TEXAS
WORKERS' COMPENSATION FUND
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

Fiscal Year 2014-2015 Actual: Actual audited revenues and expenditures for the most recently completed fiscal year.

Fiscal Year 2015-2016 Original Budget: Amounts originally adopted by City Council.

Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016 these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

Note: Expenses are presented first in summary format, and immediately following, in line item detail format.

CITY OF VICTORIA, TEXAS
WORKERS' COMPENSATION FUND
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 192,723	$ 147,160	$ 147,160	$ (51,857)
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, OCTOBER 1	**$ 192,723**	**$ 147,160**	**$ 147,160**	**$ (51,857)**
REVENUES				
Workers' Compensation Premium	$ 195,000	$ 195,000	$ 195,000	$ 410,000
Interest	200	200	750	250
Insurance Reimbursement-Misc Revenue	-	-	9,098	-
Total Revenues	**$ 195,200**	**$ 195,200**	**$ 204,848**	**$ 410,250**
TOTAL FUNDS AVAILABLE	**$ 387,923**	**$ 342,360**	**$ 352,008**	**$ 358,393**
EXPENDITURES				
Workers' Compensation Insurance Premium	$ 48,000	$ 48,000	$ 53,865	$ 54,000
Workers' Compensation Claims	160,000	160,000	350,000	240,000
Total Expenditures	**$ 208,000**	**$ 208,000**	**$ 403,865**	**$ 294,000**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 179,923	$ 134,360	$ (51,857)	$ 64,393
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 179,923**	**$ 134,360**	**$ (51,857)**	**$ 64,393**

CITY OF VICTORIA, TEXAS
WORKERS' COMPENSATION FUND - REVENUES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Revenues	Fiscal Year 2015-16 Original Revenues	Fiscal Year 2015-16 Amended Revenues	Fiscal Year 2015-16 Projected Revenues	Fiscal Year 2016-17 Proposed Revenues
Revenues:					
Workers' Compensation Premium	$ 195,301	$ 195,000	$ 195,000	$ 195,000	$ 410,000
Interest	317	200	200	750	250
Insurance Reimbursement	-	-	-	9,098	-
Total Revenues:	**$ 195,618**	**$ 195,200**	**$ 195,200**	**$ 204,848**	**$ 410,250**

CITY OF VICTORIA, TEXAS
WORKERS' COMPENSATION FUND - EXPENSES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Workers' Comp Claim - Premium	$ 47,829	$ 48,000	$ 48,000	$ 53,865	$ 54,000
Workers' Comp Claims - Personnel	215,631	160,000	160,000	350,000	240,000
Total Expenditures:	**$ 263,460**	**$ 208,000**	**$ 208,000**	**$ 403,865**	**$ 294,000**

CITY OF VICTORIA, TEXAS
WORKERS' COMPENSATION FUND - EXPENSES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/630080	WORK COMP CLMS PRM	$ 47,829	$ 48,000	$ 48,000	$ 53,865	$ 54,000
COV1/630085	WORK COMP CLMS PER	215,631	160,000	160,000	350,000	240,000
Total Expenditures:		**$ 263,460**	**$ 208,000**	**$ 208,000**	**$ 403,865**	**$ 294,000**

CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

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.

CITY OF VICTORIA, TEXAS
PRINT SHOP FUND
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CITY OF VICTORIA, TEXAS
PRINT SHOP FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

The Print Shop Fund, which is an Internal Service Fund, is used to account for the financing of goods and services provided to other departments of the City on a cost-reimbursement basis. The attached budget highlights and assumptions are presented in two sections. The first section is an executive summary of the Print Shop Fund overall. The second section includes major budgetary assumptions made on revenues and departmental expenses.

Section I – Print Shop Fund Executive Summary:

- ***Fiscal Year 2016 Ending Working Capital*** - projected to be $78,795.
- ***Fiscal Year 2017 Ending Working Capital*** - projected to be $69,962. (Note: This amount equates to approximately 3.3 months of budgeted expenses.)

Section II - Print Shop Fund Revenues & Expenses:

Revenue Highlights/Assumptions:

- ***Printing Fees (print shop labor fee)*** – printing fees are budgeted at $23,500, the same level as the prior fiscal year.
- ***Warehouse Stock Sales*** – warehouse stock sales are budgeted at $100,000, same level as the prior fiscal year;
- ***Overhead Fees*** - remain at the same level as the prior fiscal year, $120,184.

Expense Highlights/Assumptions:

- ***Health and Dental Insurance Premiums*** – Management is not proposing any premium increase for the health or dental plan, however management is proposing plan design changes for the Medical Health plan, to include increases to co-pays, annual deductibles and coinsurance levels. There are no plan design changes to the Dental plan.

  The City's Health Plan for Fiscal Year 2017 provides two medical plans for employees/retiree (under 65) to choose from, with different medical cost allocations between employee/retiree (under 65) and City. One medical plan is more traditional with co-pays and the other offers a high deductible with a health savings account *(health savings account is a tax-advantage medical savings account)*.

  Depending on the health plan design selected for the employee/retiree *(under 65)* only plans, health insurance premium cost to the participant will vary from $97.97/month to $398.00/month.

  For Fiscal Year 2016, health and dental premiums were increased ranging from $0.00/month to $25.15/month.

- ***Fiscal Year 2017 Pay Program*** – Personnel-related expenditures are our largest category of expenses and, as such, can have the most significant impact when aligning our expenditures with our available revenues. Unfortunately, due to the "sluggish" economy, management is not proposing any pay program for Fiscal Year 2017. Fiscal Year 2016 pay program consisted of a 3% across-the-board (ATB) pay program for all employees who are not classified in the Police and Fire Step Pay Program. Additionally, pay ranges for certified police and fire personnel were adjusted to compensate for market movement – employees who fell below the new minimum salary for their appropriate pay range received an adjustment to the minimum.

- ***Print Shop Fund Expense Assumptions for Fiscal Year 2017*** - the total net decrease in expenses for Fiscal Year 2017 Proposed Budget, compared to Fiscal Year 2016 Original Budget, is $16,794. The table below lists the increase and decrease in expenses by comparing Fiscal Year 2016 Original Budget to Fiscal Year 2017 Proposed Budget.

Department	***Expense Increase / (Decrease) From Original FY '16 Budget***	***Major Highlights/Assumptions Of Department***
Print Shop	($16,794)	• Personnel services account was increased by $1K, mainly the net result of hiring a new employee at a higher salary amount, and fewer employees participating in COV health insurance program; • Capital office equipment decreased by $16K; • Capital computer hardware decreased by $2K.

CITY OF VICTORIA, TEXAS
PRINT SHOP FUND
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

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Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016, these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

Note: Expenses are presented first in summary format, and immediately following, in line item detail format.

CITY OF VICTORIA, TEXAS
PRINT SHOP FUND
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Budget	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 78,281	$ 96,648	$ 96,648	$ 78,795
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, OCTOBER 1	**$ 78,281**	**$ 96,648**	**$ 96,648**	**$ 78,795**
REVENUES				
Charges for Services				
Printing Charges - Departments	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Printing Charges - Outside	3,500	3,500	5,000	3,500
Warehouse Stock Sales - Departments	100,000	100,000	100,000	100,000
Overhead Fees	120,184	120,184	120,184	120,184
Miscellaneous	-	-	129	-
Total Revenues	**$ 243,684**	**$ 243,684**	**$ 245,313**	**$ 243,684**
TOTAL FUNDS AVAILABLE	**$ 321,965**	**$ 340,332**	**$ 341,960**	**$ 322,479**
EXPENDITURES				
Personnel	$ 105,387	$ 105,387	$ 102,841	$ 106,893
Other Maintenance & Operation	145,624	145,624	142,024	145,624
Capital Outlay	18,300	18,300	18,300	-
Total Expenditures	**$ 269,311**	**$ 269,311**	**$ 263,165**	**$ 252,517**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 52,654	$ 71,021	$ 78,795	$ 69,962
Designated Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 52,654**	**$ 71,021**	**$ 78,795**	**$ 69,962**

CITY OF VICTORIA, TEXAS
PRINT SHOP FUND - REVENUES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2013-2014 Actual Revenues	Fiscal Year 2015-16 Original Revenues	Fiscal Year 2015-16 Amended Revenues	Fiscal Year 2015-16 Projected Revenues	Fiscal Year 2016-17 Proposed Revenues
Revenues:					
Printing Charges - Departments	$ 15,569	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Printing Charges - Outside	4,307	3,500	3,500	5,000	3,500
Warehouse Stock Sales - Departments	88,099	100,000	100,000	100,000	100,000
Print Shop Overhead	120,184	120,184	120,184	120,184	120,184
Miscellaneous Revenue	1,459	-	-	129	-
Total Revenues:	**$ 229,618**	**$ 243,684**	**$ 243,684**	**$ 245,313**	**$ 243,684**

CITY OF VICTORIA, TEXAS
PRINT SHOP FUND - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Personnel Services	$ 101,968	$ 105,387	$ 105,387	$ 102,841	$ 106,893
Office Supplies & Other Supplies	2,931	5,650	5,650	5,250	5,650
Equipment Maintenance	10,437	18,200	18,200	15,000	18,200
Training & Education	-	-	-	-	-
Communication Expenditures	5	10	10	10	10
Inter-Fund Charges	7,037	7,037	7,037	7,037	7,037
Employee Relations	-	-	-	-	-
700 Main Rental	14,727	14,727	14,727	14,727	14,727
Inventory	88,089	100,000	100,000	100,000	100,000
Capital Outlay - Other Equipment	18,424	16,500	16,500	16,500	-
Capital Outlay - Computer Hardware	-	1,800	1,800	1,800	-
Capital Outlay - Computer Software	-	-	-	-	-
Total Expenditures:	**$ 243,619**	**$ 269,311**	**$ 269,311**	**$ 263,165**	**$ 252,517**

CITY OF VICTORIA, TEXAS
PRINT SHOP FUND - EXPENDITURES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/500105	REGULAR PAYROLL	$ 68,252	$ 70,897	$ 70,897	$ 68,846	$ 75,583
COV1/500110	TEMPORARY PAYROLL	-	-	-	156	-
COV1/500125	PREMIUM PAYROLL	68	200	200	51	200
COV1/500130	LONGEVITY PAY	144	240	240	240	240
COV1/500200	TMRS	11,999	12,027	12,027	11,682	12,665
COV1/500300	SOCIAL SECURITY	4,939	5,457	5,457	5,301	5,816
COV1/500400	HEALTH & ACC INSUR	10,258	10,258	10,258	10,258	5,129
COV1/500410	RETIREE HEALTH & ACC	5,013	5,013	5,013	5,013	5,013
COV1/500450	DENTAL INSURANCE	290	290	290	290	145
COV1/500600	WORKERS' COMP	1,005	1,005	1,005	1,005	2,102
COV1/510005	OFFICE SUPPLIES	1,402	1,500	1,500	1,500	1,500
COV1/510007	OFFICE SUPP-LICENSES	-	1,150	1,150	750	1,150
COV1/510010	SMALL TOOLS & SUPPL	1,529	3,000	3,000	3,000	3,000
COV1/510021	EXT CUSTOMER GOODS	-	-	-	-	-
COV1/520020	OFF EQPT,INST MAINTN	10,437	18,200	18,200	15,000	18,200
COV1/560012	LONG DIST TEL EXP	5	10	10	10	10
COV1/590010	PURCH HANDLING FEES	592	592	592	592	592
COV1/590090	INFO TECH CHARGES	6,445	6,445	6,445	6,445	6,445
COV1/640010	700 MAIN RENTAL	14,727	14,727	14,727	14,727	14,727
COV1/710060	PRINT SHOP SUPPLIES	88,089	100,000	100,000	100,000	100,000
COV1/950120	OF EQ, INSTR, APPARA	18,424	16,500	16,500	16,500	-
COV1/950500	COMP EQUIP-HARDWARE	-	1,800	1,800	1,800	-
Total Expenditures:		**$ 243,619**	**$ 269,311**	**$ 269,311**	**$ 263,165**	**$ 252,517**

CITY OF VICTORIA, TEXAS
PERSONNEL CHART
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	FY 2012	*FY 2013*	*FY 2014*	*FY 2015*	*FY 2016*	*FY 2017*
PRINT SHOP FUND						
Print Shop	2	2	2	2	2	2
PRINT SHOP FUND TOTAL	***2***	***2***	***2***	***2***	***2***	***2***

CITY OF VICTORIA, TEXAS
FISCAL YEAR 2016 -2017
REQUESTS - RECOMMENDED/NOT RECOMMENDED

** Note: Other items have been requested, however, they are not listed below due to the fact that the amount requested is in line for normal operating funding. What is listed here are changes in funding or new funding requests.

Fund/ Department	Description/Explanation	Amount Requested	Amount Recommended
57PRT - PRINT SHOP FUND			
	Other:		
	Print Shop Stock - original request is $10,000 less than prior year funded	$ 90,000	$ 100,000
	PRINT SHOP FUND TOTAL	***$ 90,000***	***$ 100,000***

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CITY OF VICTORIA, TEXAS

Fiscal Year

2016-2017

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.

CITY OF VICTORIA, TEXAS
HEALTH PLAN FUND
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CITY OF VICTORIA, TEXAS
HEALTH PLAN FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Staff has assembled the proposed budget for Fiscal Year 2017 that is financially sound and adequately addresses multiple priorities.

The Health Plan Fund is classified as an Internal Service Fund. The purpose of an Internal Service Fund is to account for the financing of goods and services 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.

The attached budget highlights and assumptions are presented in two sections. The first section is an executive summary of the Health Plan Fund overall. The second section includes major budgetary assumptions made on revenues and expenses.

Section I – Health Plan Fund Executive Summary:

Fiscal Year 2016 - Recap:

- ***Fiscal Year 2016 Ending Working Capital Balance*** – the Fiscal Year 2016 ending working capital balance is projected at $4,685,796 *(9.1 months estimated working capital reserve).*
- ***Fiscal Year 2016 Budget Amendments*** – The Original Fiscal Year 2016 Budget has been amended for $12,000 for Fiscal Year 2015 carried over encumbrances.

Fiscal Year 2017 Assumptions:

- ***Fiscal Year 2017 Ending Working Capital Balance*** – the Fiscal Year 2017 ending working capital balance is projected at $4,593,560 *(8.8 months estimated working capital reserve).*
- ***Minimum Working Capital Balance*** – Fiscal Year 2017 ending working capital balance of $4,593,560 represents approximately 8.8 months of operating expense. Ordinarily, Internal Service Funds *(Health Plan Fund falls into this category)* would require anywhere from one to two months of operating reserve. However, since this fund is dealing with health, dental claims, and prescription drug expenses, administration recommends a higher reserve.
- ***Health and Dental Insurance Premiums*** – Management is not proposing any premium increase for the health or dental plan, however management is proposing plan design changes for the medical health plan, which includes increases to co-pays, annual deductibles and coinsurance levels. There are no plan design changes to the dental plan.
- The City's Health Plan for Fiscal Year 2017 provides two medical plans for employees/retiree (under 65) to choose from, with different medical cost allocations between employee/retiree (under 65) and City. One medical plan is more traditional with co-pays and the other offers a high deductible with a health savings account *(health savings account is a tax-advantage medical savings account).*

  Depending on the health plan design selected for the employee/retiree *(under 65)* only plans, health insurance premium cost to the participant will vary from $97.97/month to $398.00/month.

  For Fiscal Year 2016, health and dental premiums were increased ranging from $0.00/month to $25.15/month.

  In Fiscal Year 2014 retirees *(over 65)* were placed in a Retiree Exchange System and a Health Reimbursement Account was established. This change in retiree *(over 65)* health plan design gives the retirees the power to direct their own health care and choose a plan on the exchange that works for their individual needs, while at the same time reducing the City's medical liability.

CITY OF VICTORIA, TEXAS
HEALTH PLAN FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Section I – Health Plan Fund Executive Summary:

The proposed Fiscal Year 2017 health insurance plans and monthly premiums for employees, retirees and their dependents will be as follows:

Employee Health Plans:

Type of Plan	*City Contribution*	*Employee Premium*	*Cost Allocation*	*Total Monthly Premium*	*Annual Deductible*
PPO	$427.40	$132.00	76% / 24%	$559.40	$1,500.00
HDHP	$391.89	$ 97.97	80% / 20%	$489.86	$2,600.00

Health Plan Notes*: PPO - Preferred Provider Option and HDHP – High Deductible Plan w/Health Savings Account.*

Employee w/Child(ren) Health Plans:

Type of Plan	*City Contribution*	*Employee Premium*	*Cost Allocation*	*Total Monthly Premium*	*Annual Deductible*
PPO	$427.40	$463.00	48% / 52%	$890.40	Employee: $1,500 Family: $3,950
HDHP	$391.89	$394.00	50% / 50%	$785.89	Employee: $2,600 Family: $5,000

Health Plan Notes*: PPO – Preferred Provider Option and, HDHP – High Deductible Plan w/Heath Savings Account.*

Employee w/Spouse Health Plans:

Type of Plan	*City Contribution*	*Employee Premium*	*Cost Allocation*	*Total Monthly Premium*	*Annual Deductible*
PPO	$427.40	$522.00	45% / 55%	$949.40	Employee: $1,500 Family: $3,950
HDHP	$391.89	$422.00	48% / 52%	$813.89	Employee: $2,600 Family: $5,000

Health Plan Notes*: PPO – Preferred Provider Option and HDHP – High Deductible Health Plan w/Health Savings Account.*

Proposed Employee w/Family Health Plan Change:

Type of Plan	*City Contribution*	*Employee Premium*	*Cost Allocation*	*Total Monthly Premium*	*Annual Deductible*
PPO	$427.40	$611.14	41% / 59%	$1,038.54	Employee: $1,500 Family: $3,950
HDHP	$391.89	$490.00	44% / 56%	$881.89	Employee: $2,600 Family: $5,000

Health Plan Notes*: PPO – Preferred Provider Option and HDHP – High Deductible Health Plan w/Health Savings Account.*

CITY OF VICTORIA, TEXAS
HEALTH PLAN FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Section I – Health Plan Fund Executive Summary - continued:

The proposed Fiscal Year 2017 health insurance plans and monthly premiums for employees, retirees and their dependents will be as follows - continued:

Retirees Retired @ 12/31/08 or Earlier and Under 65 Without Medicare:

Years of Service	*City's Contribution*	*Retiree Premium*	*Premium Cost Allocation*	*Total Monthly Premium*	*Annual Deductible*
PPO:					
0 – 19	$ -	$738.00	0% / 100%	$738.00	$1,500
20 – 29	$432.00	$306.00	59% / 41%	$738.00	$1,500
30 +	$576.00	$162.00	78% / 22%	$738.00	$1,500
Spouse	$ -	$352.90	0% / 100%	$352.90	$3,950/Family
Children	$ -	$304.30	0% / 100%	$304.30	$3,950/Family
Family	$ -	$406.60	0% / 100%	$406.60	$3,950/Family
HDHP					
0 – 19	$ -	$666.25	0% / 100%	$666.25	$2,600
20 – 29	$390.00	$276.25	59% / 41%	$666.25	$2,600
30 +	$520.00	$146.25	78% / 22%	$666.25	$2,600
Spouse	$ -	$318.58	0% / 100%	$318.58	
Children	$ -	$274.72	0% / 100%	$274.72	$5,000/Family
Family	$ -	$367.06	0% / 100%	$367.06	$5,000/Family
					$5,000/Family

Retirees Retired @ 12/31/08 or Earlier, Under 65 and Eligible for Medicare:

Years of Service	*City's Contribution*	*Retiree Premium*	*Premium Cost Allocation*	*Total Monthly Premium*	*Annual Deductible*
PPO:					
0 – 19	$ -	$369.00	0% / 100%	$369.00	$1,500
20 – 29	$216.00	$153.00	59% / 41%	$369.00	$1,500
30 +	$288.00	$ 81.00	78% / 22%	$369.00	$1,500
HDHP:					
0 – 19	$ -	$333.13	0% / 100%	$333.13	$2,600
20 – 29	$195.00	$138.13	59% / 41%	$333.13	$2,600
30 +	$260.00	$ 73.13	78% / 22%	$333.13	$2,600

CITY OF VICTORIA, TEXAS
HEALTH PLAN FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Section I – Health Plan Fund Executive Summary - continued:

The proposed Fiscal Year 2017 health insurance plans and monthly premiums for employees, retirees and their dependents will be as follows - continued:

Retirees Retired After 12/31/08 and Under 65 Without Medicare:

Years of Service	*City's Contribution*	*Retiree Premium*	*Premium Cost Allocation*	*Total Monthly Premium*	*Annual Deductible*
PPO:					
0 - 9	$340.00	$398.00	City's Rate Fixed	$738.00	$1,500
10 - 19	$408.00	$330.00	City's Rate Fixed	$738.00	$1,500
20 +	$544.00	$194.00	City's Rate Fixed	$738.00	$1,500
Spouse	$ -	$372.50	City's Rate Fixed	$372.50	$3,950/Family
Children	$ -	$321.21	City's Rate Fixed	$321.21	$3,950/Family
Family	$ -	$429.19	City's Rate Fixed	$429.19	$3,950/Family
HDHP:					
0 - 9	$340.00	$326.25	City's Rate Fixed	$666.25	$2,600
10 - 19	$408.00	$258.25	City's Rate Fixed	$666.25	$2,600
20 +	$544.00	$122.25	City's Rate Fixed	$666.25	$2,600
Spouse	$ -	$303.88	City's Rate Fixed	$303.88	$5,000/Family
Children	$ -	$262.04	City's Rate Fixed	$262.04	$5,000/Family
Family	$ -	$350.12	City's Rate Fixed	$350.12	$5,000/Family

Retirees Retired After 12/31/08, Under 65 and Eligible for Medicare:

Years of Service	*City's Contribution*	*Retiree Premium*	*Premium Cost Allocation*	*Total Monthly Premium*	*Annual Deductible*
PPO:					
0 – 9	$ -	$369.00	City's Rate Fixed	$369.00	$1,500
10 – 19	$204.00	$165.00	City's Rate Fixed	$369.00	$1,500
20 +	$272.00	$ 97.00	City's Rate Fixed	$369.00	$1,500
HDHP:					
0 – 9	$ -	$331.13	City's Rate Fixed	$331.13	$2,600
10 – 19	$204.00	$127.13	City's Rate Fixed	$331.13	$2,600
20 +	$272.00	$ 59.13	City's Rate Fixed	$331.13	$2,600

CITY OF VICTORIA, TEXAS
HEALTH PLAN FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Section I – Health Plan Fund Executive Summary - continued:

Dental Insurance Plan – Employees, Retirees and Dependents Under 65 and Not Medicare Eligible – No Change:

Dental Plan	*City Contribution*	*Employee Premium*	*Total Premium*
Employee Only	$12.10	$18.14	$30.24
Employee and Spouse	$12.10	$41.45	$53.55
Employee and Children	$12.10	$41.45	$53.55
Employee and Family	$12.10	$62.24	$74.34
Retiree Only or Spouse Only	$ -	$34.02	$34.02
Retiree and Spouse	$ -	$61.74	$61.74
Retiree and Children	$ -	$61.74	$61.74
Retiree and Family	$ -	$88.20	$88.20

Proposed Vision Insurance Plan – No Change:

Vision Plan	*City Contribution*	*Employee Premium*	*Total Premium*
Employee Only	$ -	$ 5.64	$ 5.64
Employee + 1	$ -	$10.98	$10.98
Employee and Family	$ -	$15.76	$15.76

GASB 45 (Post-Employment Health Care Benefit Liability - OPEB) – In order to reduce the post-employment health care cost benefit liability, the City adjusted its health care benefit policy by:

a) Moving from the employer paying a percentage of the health care retirement cost to the employer paying a flat dollar amount, for retirees retired after December 31,2008;

b) Changing the vesting schedule for post-employment health care benefits**;**

c) Modifying the City's health insurance plan(s);

d) Employer's contributions for Retirees, who are eligible for Medicare supplement, would be reduced by the Medicare supplement amount; and,

e) Establishing an OPEB Trust Fund.

CITY OF VICTORIA, TEXAS
HEALTH PLAN FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Section I – Health Plan Fund Executive Summary - continued:

Category I - Post-Employment Health Care Benefit Policy – for those retired 12/31/08 or earlier:

Retirees under 65	*City's Contribution*	*Retiree's Contribution*
30 plus yrs	78%	22%
20 - 29 yrs	59%	41%
0 - 19 yrs	0%	100%
Retirees over 65 - Medicare Supplement Plan	***City's Contribution Thru Health Reimbursement Account***	***Retiree's Contribution***
30 plus yrs	$284.96	Remaining Cost
20 - 29 yrs	$213.72	Remaining Cost
0 - 19 yrs	$0	Remaining Cost

**** Category II - Post-Employment Health Care Benefit Policy – for those retired after 12/31/08:***

Retirees under 65	*Fixed ($) City's Contribution*	*Retiree's Contribution*
20 yrs +	$544	Remaining Cost
10 – 19 yrs	$408	Remaining Cost
0 - 9 yrs	$340	Remaining Cost
At age 65 – Medicare Supplement Plan	***City's Contribution Thru Health Reimbursement Account***	***Retiree's Contribution***
20 yrs +	$272	Remaining Cost
10 – 19 yrs	$204	Remaining Cost
0 - 9 yrs	$0	Remaining Cost

NOTE: Employees in service at 12/31/08 fell into the categories of 20+ years of service, 10-19 years of service, or 0-9 years of service based on their longevity at 12/31/08.* ***Technically, employees were grandfathered into one of the above categories based on their years of service at 12/31/08, and remain in that category for the duration of employment with the City of Victoria.* *Employees hired after 1/1/09 fall into the 0-9 years of service category. Employees must be on our health plan at the time of separation and begin receiving a TMRS annuity to be eligible. Premium contributions are subject to change based on annual budget allocations.*

Ex: At 12/31/08, an individual had been employed by COV for 18 years; and, was grandfathered into the category of 10-19 years. Once retirement eligibility has been met, COV will pay $408 of the health premium for the under age 65 retiree. The same retiree over age 65 would receive a COV contribution of $204.

Ex: An individual became employed by COV on 1/1/09. From the inception of employment, the individual would fall in the 0-9 year category. Once retirement eligibility has been met, COV will pay $340 of the health premium for the under age 65 retiree. The same retiree over age 65 would receive no COV contribution.

CITY OF VICTORIA, TEXAS
HEALTH PLAN FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Section I – Health Plan Fund Executive Summary:

GASB 45 (Post-Employment Health Care Benefit Liability – OPEB) continued:

An OPEB actuarial study was done in Fiscal Year 2016, which provided updated OPEB liability data. The following chart is the most recent GASB Summary of the City's OPEB liability, for the corresponding years:

Valuation results	*Fiscal Year 2015*	*Fiscal Year 2013*	*Fiscal Year 2011*
Present Value of Benefits	$10,827,000	$10,638,000	$10,150,000
Accrued Liability	$10,153,000	$ 9,949,000	$ 9,418,000
Annual Required Contribution (ARC)	$ 591,000	$ 558,000	$ 574,000
Actual Net Benefit / Employer Contribution (current year)	$ 517,000	$ 440,000	$ 435,000
Net OPEB Obligation at 9/30	$ 202,000	$ 185,000	$ 139,000
Expected Net Benefits / Employer Contribution (following year)	$ 630,000	$ 639,000	$ 666,000

As noted above, the City realized an estimated OPEB liability of $202,000, at the end of Fiscal Year 2015. Whenever the employer contributes less than the OPEB cost to the plan in a given year, the plan is considered to be underfunded for that year. This creates a net OPEB obligation *(similar to a loan)* which must be amortized and paid back over time. Net benefit payments are considered employer contributions. Since the City experienced favorable claims in Fiscal Year 2015, the net benefit payments i.e. the employer contributions were less than expected so the City "underfunded" their OPEB cost. This created an increase in the net OPEB obligation of $17,000.

In order 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 is able to finance future OPEB cost/liabilities in large part from the investment earnings provided by the OPEB Trust Fund; i.e., the investments earning is expected to generate significant revenue to reduce the City's OPEB obligations. In 2015 and 2016 the City contributed a total of $1.2 million to the Trust Fund and will contribute $200,000 per year for the next 8 years.

Section II – Health Plan Fund Revenue Assumptions for Fiscal Year 2017 - the total net decrease in revenue for Fiscal Year 2017 Proposed Budget, compared to Fiscal Year 2016 Original Budget, is $56,097. The table below lists the Health Fund revenue sources along with an explanation for the increase or decrease:

Revenue Source	*Revenue Increase / (Decrease) From Original FY '16 Budget*	*Major Highlights/Assumptions Of Revenues*
1. Health Insurance Premiums	($ 75,483)	Increase is mainly the net result of more employees participating in the City insurance program and fewer retirees retaining City insurance.
2. Dental Insurance Premiums	($ 2,014)	The increase is mainly due to more employees participating in the City's Dental Insurance Program.
3. Other Revenue	$ 21,400	Variance is mainly due to an increase in Refunds and Drug Rebates revenue account.
Net Decrease in Revenue:	**($ 56,097)**	

CITY OF VICTORIA, TEXAS
HEALTH PLAN FUND
BUDGET WORKPAPER HIGHLIGHTS/ASSUMPTIONS
FOR FISCAL YEAR 2016-2017

Section II – Health Plan Fund Expense Assumptions for Fiscal Year 2017 - the total net decrease in expenses for Fiscal Year 2017 Proposed Budget, compared to Fiscal Year 2016 Original Budget, is $133,741. The table below lists the Health Fund expense categories along with an explanation for the increase or decrease:

Expense Categories	*Expense Increase / (Decrease) From Original FY '16 Budget*	*Major Highlights/Assumptions Of Expenses*
1. Employee Medical Claims	($302,820)	Due to a higher than normal level of claims in Fiscal Year 2015, Fiscal Year 2016 was increased; as a result, the Fiscal Year 2017 medical claims budget was decreased to reflect a more accurate budget.
2. Retiree Medical Claims	$218,822	The Fiscal Year 2017 retirees' claims budget was increased due to an increase in retiree medical claims in Fiscal Year 2016.
3. Dental Claims	($ 30,813)	The Fiscal Year 2017 dental claims budget was decreased due to a decrease in dental claims in Fiscal Year 2016.
4. Other Expenses	($ 18,930)	The variance is mainly due to a decrease in Administrator Fees as a result of switching insurance administrators.
Net Decrease in Expenses:	**($ 133,741)**	

CITY OF VICTORIA, TEXAS
HEALTH PLAN FUND
BUDGET WORKPAPER DEFINITIONS
FOR FISCAL YEAR 2016-2017

The attached financial data is presented in various columns. Below are definitions that will be helpful while reviewing the attached budget workpapers.

Fiscal Year 2014-2015 Actual: Actual audited revenues and expenditures for the most recently completed fiscal year.

Fiscal Year 2015-2016 Original Budget: Amounts originally adopted by City Council.

Fiscal Year 2015-2016 Amended Budget: Adjusted for actual audited amounts, encumbrances and Council approved budget amendments.

Fiscal Year 2015-2016 Projected Actual: Based on actual activity during Fiscal Year 2016, these are amounts estimated to be received/expensed by the end of Fiscal Year 2016.

Fiscal Year 2016-2017 Proposed Budget: Proposed revenues and expenditures for Fiscal Year 2016-2017 to be considered for adoption by City Council in September 2016.

Note: Expenses are presented first in summary format, and immediately following, in line item detail format.

CITY OF VICTORIA, TEXAS
HEALTH PLAN FUND
COMBINED PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 4,083,750	$ 4,414,721	$ 4,414,721	$ 4,685,796
Designated Working Capital	-	12,000	12,000	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, OCTOBER 1	**$ 4,083,750**	**$ 4,426,721**	**$ 4,426,721**	**$ 4,685,796**
REVENUES				
Charges for Services				
Health - City	$ 3,455,506	$ 3,455,506	$ 3,458,656	$ 3,393,738
Health - Employee	1,728,388	1,728,388	1,646,000	1,735,000
Health - Retiree	288,627	288,627	278,100	272,300
Health - Cobra	5,100	5,100	759	1,100
Dental - City	89,915	89,915	79,079	79,414
Dental - Employee	196,300	196,300	206,000	206,000
Dental - Retiree	31,113	31,113	30,300	30,300
Dental - Cobra	600	600	48	200
Reimb Excess Stop Loss	150,000	150,000	360,000	150,000
Refunds and Drug Rebates	30,000	30,000	134,000	50,000
Transfer from Other Funds - OPEB	200,000	200,000	200,000	200,000
Interest Income	17,000	17,000	17,000	17,000
Miscellaneous	15,150	15,150	18,172	16,550
Total Revenues	**$ 6,207,699**	**$ 6,207,699**	**$ 6,428,114**	**$ 6,151,602**
TOTAL FUNDS AVAILABLE	**$ 10,291,449**	**$ 10,634,420**	**$ 10,854,835**	**$ 10,837,398**
EXPENDITURES				
Employee Medical Claims	$ 4,165,320	$ 4,165,320	$ 3,750,000	$ 3,862,500
Retiree Medical Claims	455,260	455,260	660,000	679,800
Retiree Medical Insurance	-	-	-	-
Retiree Medical HRA	278,006	278,006	273,120	272,288
Employee Dental Claims	278,565	278,565	254,000	274,000
Retiree Dental Claims	29,348	29,348	29,150	3,100
Professional Services	60,000	80,472	80,472	68,000
Plan Administrator Fee	7,210	7,210	4,414	5,310
Claim Administrator Fee	266,770	258,298	284,400	247,300
Disease Management	-	-	14,800	19,640
Wellness Program	16,000	16,000	18,800	18,800
Federal Healthcare Reform	55,000	55,000	52,683	55,000
Stop Loss Premium	566,100	566,100	547,200	538,100
OPEB Trust	200,000	200,000	200,000	200,000
Total Expenditures	**$ 6,377,579**	**$ 6,389,579**	**$ 6,169,039**	**$ 6,243,838**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 3,913,870	$ 4,244,841	$ 4,685,796	$ 4,593,560
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 3,913,870**	**$ 4,244,841**	**$ 4,685,796**	**$ 4,593,560**

CITY OF VICTORIA, TEXAS
HEALTH PLAN FUND - EMPLOYEE HEALTH
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 1,694,504	$ 1,996,700	$ 1,996,700	$ 2,271,108
Designated Working Capital	-	12,000	12,000	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, OCTOBER 1	**$ 1,694,504**	**$ 2,008,700**	**$ 2,008,700**	**$ 2,271,108**
REVENUES				
Charges for Services				
Health - City	$ 2,825,695	$ 2,825,695	$ 2,828,845	$ 2,818,436
Health - Employee - Self	1,728,388	1,728,388	1,646,000	1,735,000
Health - Cobra	5,100	5,100	759	1,100
Reimb Excess Stop Loss	150,000	150,000	360,000	150,000
Refunds and Drug Rebates	30,000	30,000	134,000	50,000
Miscellaneous	15,150	15,150	18,172	16,550
Interest Income	17,000	17,000	17,000	17,000
Total Revenues	**$ 4,771,333**	**$ 4,771,333**	**$ 5,004,776**	**$ 4,788,086**
TOTAL FUNDS AVAILABLE	**$ 6,465,837**	**$ 6,780,033**	**$ 7,013,477**	**$ 7,059,194**
EXPENDITURES				
Employee Medical Claims	$ 4,165,320	$ 4,165,320	$ 3,750,000	$ 3,862,500
Professional Services	60,000	80,472	80,472	68,000
Plan Administration Fee	7,210	7,210	4,414	5,310
Claim Administrator Fee	266,770	258,298	274,000	233,300
Disease Management	-	-	14,800	19,640
Wellness Program	16,000	16,000	18,800	18,800
Federal Healthcare Reform	55,000	55,000	52,683	55,000
Stop Loss Premium	566,100	566,100	547,200	538,100
Total Expenditures	**$ 5,136,400**	**$ 5,148,400**	**$ 4,742,369**	**$ 4,800,650**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 1,329,437	$ 1,631,633	$ 2,271,108	$ 2,258,544
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 1,329,437**	**$ 1,631,633**	**$ 2,271,108**	**$ 2,258,544**

CITY OF VICTORIA, TEXAS
HEALTH PLAN FUND - RETIREE HEALTH
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 1,359,441	$ 1,389,548	$ 1,389,548	$ 1,364,339
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, OCTOBER 1	**$ 1,359,441**	**$ 1,389,548**	**$ 1,389,548**	**$ 1,364,339**
REVENUES				
Charges for Services				
Health - Retiree - City	$ 629,811	$ 629,811	$ 629,811	$ 575,302
Health - Retiree	288,627	288,627	278,100	272,300
Transfer from Other Funds - OPEB	200,000	200,000	200,000	200,000
Total Revenues	**$ 1,118,438**	**$ 1,118,438**	**$ 1,107,911**	**$ 1,047,602**
TOTAL FUNDS AVAILABLE	**$ 2,477,879**	**$ 2,507,986**	**$ 2,497,459**	**$ 2,411,941**
EXPENDITURES				
Retiree Medical Claims	$ 455,260	$ 455,260	$ 660,000	$ 679,800
Retiree Medical Insurance	-	-	-	-
Retiree Medical - HRA	278,006	278,006	273,120	272,288
OPEB Trust	200,000	200,000	200,000	200,000
Total Expenditures	**$ 933,266**	**$ 933,266**	**$ 1,133,120**	**$ 1,152,088**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 1,544,613	$ 1,574,720	$ 1,364,339	$ 1,259,853
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 1,544,613**	**$ 1,574,720**	**$ 1,364,339**	**$ 1,259,853**

CITY OF VICTORIA, TEXAS
HEALTH PLAN FUND - DENTAL
PRO FORMA SCHEDULE OF WORKING CAPITAL POSITION
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Actual	Fiscal Year 2016-17 Proposed Budget
BEGINNING WORKING CAPITAL				
Undesignated Working Capital	$ 1,029,805	$ 1,028,472	$ 1,028,472	$ 1,050,349
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, OCTOBER 1	**$ 1,029,805**	**$ 1,028,472**	**$ 1,028,472**	**$ 1,050,349**
REVENUES				
Charges for Services				
Dental - City	$ 89,915	$ 89,915	$ 79,079	$ 79,414
Dental - Employee	196,300	196,300	206,000	206,000
Dental - Retiree	31,113	31,113	30,300	30,300
Dental - Cobra	600	600	48	200
Total Revenues	**$ 317,928**	**$ 317,928**	**$ 315,427**	**$ 315,914**
TOTAL FUNDS AVAILABLE	**$ 1,347,733**	**$ 1,346,400**	**$ 1,343,899**	**$ 1,366,263**
EXPENDITURES				
Dental Claims - Employee	$ 278,565	$ 278,565	$ 254,000	$ 274,000
Dental Claims - Retiree	29,348	29,348	29,150	3,100
Dental Claims Administration Fees	-	-	10,400	14,000
Total Expenditures	**$ 307,913**	**$ 307,913**	**$ 293,550**	**$ 291,100**
ENDING WORKING CAPITAL				
Undesignated Working Capital	$ 1,039,820	$ 1,038,487	$ 1,050,349	$ 1,075,163
Designated Working Capital	-	-	-	-
Reserved Working Capital	-	-	-	-
TOTAL WORKING CAPITAL, SEPTEMBER 30	**$ 1,039,820**	**$ 1,038,487**	**$ 1,050,349**	**$ 1,075,163**

CITY OF VICTORIA, TEXAS
HEALTH PLAN FUND - REVENUES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Revenues	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Revenues	Fiscal Year 2016-17 Proposed Budget
Revenues:					
Health Insurance Premiums - Employee					
Health - City Share	$ -	$ -	$ -	$ -	$ -
Health - City Share - PPO	2,451,522	2,496,389	2,496,389	2,277,754	2,269,373
Health - City Share - HDHP	375,625	329,306	329,306	551,090	549,063
Health - Employee Share	-	-	-	-	-
Health - Employee Share - PPO	1,261,828	1,546,990	1,546,990	1,344,000	1,384,000
Health - Employee Share - HDHP	175,844	181,398	181,398	302,000	351,000
Health Insurance - Cobra	10,198	5,100	5,100	759	1,100
	$ 4,275,016	$ 4,559,183	$ 4,559,183	$ 4,475,604	$ 4,554,536
Health Insurance Premiums - Retiree					
Health - City Share	$ -	$ -	$ -	$ -	$ -
Health - City Share - Retiree PPO	294,344	286,593	286,593	276,894	252,929
Health - City Share - Retiree HDHP	58,573	57,125	57,125	56,177	51,315
Health - City Share - Retiree Over 65	-	-	-	-	-
Health - City Share - HRA Retiree Over 65	303,890	286,093	286,093	296,741	271,059
Health - Retiree Share	-	-	-	-	-
Health - Retiree Share - PPO	237,646	246,886	246,886	233,400	224,300
Health - Retiree Share - HDHP	39,199	41,741	41,741	44,700	48,000
	$ 933,651	$ 918,438	$ 918,438	$ 907,911	$ 847,602
Dental Insurance Premiums					
Dental - City Share	$ 89,664	$ 89,915	$ 89,915	$ 79,079	$ 79,414
Dental - Employee	196,245	196,300	196,300	206,000	206,000
Dental - Retiree	31,100	31,113	31,113	30,300	30,300
Dental Insurance - Cobra	795	600	600	48	200
	$ 317,803	$ 317,928	$ 317,928	$ 315,427	$ 315,914
Other					
Reimburse Excess Stop Loss	$ 603,806	$ 150,000	$ 150,000	$ 360,000	$ 150,000
Refunds and Drug Rebates	44,417	30,000	30,000	134,000	50,000
Returned Check Fees	30	50	50	50	50
Interest Income	18,394	17,000	17,000	17,000	17,000
Refunds & Miscellaneous Revenue	7,610	15,100	15,100	18,122	16,500
Transfers from Other Funds - OPEB	-	200,000	200,000	200,000	200,000
	$ 674,257	$ 412,150	$ 412,150	$ 729,172	$ 433,550
Total Revenues:	**$ 6,200,728**	**$ 6,207,699**	**$ 6,207,699**	**$ 6,428,114**	**$ 6,151,602**

CITY OF VICTORIA, TEXAS
HEALTH PLAN FUND - EXPENSES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

	Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:					
Employee Medical Claims					
Medical Claims Payments	$ -	$ -	$ -	$ -	$ -
Medical Claims - PPO/HRA - Employee	4,300,813	3,628,993	3,628,993	3,033,841	3,124,857
Medical Claims - HDHP/HRA - Employee	601,888	536,327	536,327	716,159	737,643
	$ 4,902,701	$ 4,165,320	$ 4,165,320	$ 3,750,000	$ 3,862,500
Retiree Medical Claims					
Medical Claims Payments - Retiree	$ -	$ -	$ -	$ -	$ -
Medical Claims - PPO/HRA - Retiree	372,357	344,385	344,385	384,558	396,094
Medical Claims - HDHP/HRA - Retiree	166,845	110,875	110,875	275,442	283,706
Medical Insurance - Retiree (Over 65)	-	-	-	-	-
Medical Insurance HRA - Retiree (Over 65)	278,036	278,006	278,006	273,120	272,288
	$ 817,238	$ 733,266	$ 733,266	$ 933,120	$ 952,088
Dental Claims					
Dental Claim Payments - Employee	$ 263,264	$ 278,565	$ 278,565	$ 254,000	$ 274,000
Dental Claim Payments - Retiree	30,994	29,348	29,348	29,150	3,100
Dental Claims Administration Fees	-	-	-	10,400	14,000
	$ 294,259	$ 307,913	$ 307,913	$ 293,550	$ 291,100
Other					
Professional Services	$ 70,945	$ 60,000	$ 80,472	$ 80,472	$ 68,000
Plan Administration Fees	7,000	7,210	7,210	4,414	5,310
Claims Administration Fees - Medical	259,467	266,770	258,298	274,000	233,300
Disease Management	-	-	-	14,800	19,640
Federal Healthcare Reform	77,173	55,000	55,000	52,683	55,000
Stop Loss Premiums	555,138	566,100	566,100	547,200	538,100
Wellness Program	18,343	16,000	16,000	18,800	18,800
OPEB Trust	1,000,000	200,000	200,000	200,000	200,000
	$ 1,988,066	$ 1,171,080	$ 1,183,080	$ 1,192,369	$ 1,138,150
Total Expenditures:	**$ 8,002,264**	**$ 6,377,579**	**$ 6,389,579**	**$ 6,169,039**	**$ 6,243,838**

CITY OF VICTORIA, TEXAS
HEALTH PLAN FUND - EXPENSES
FOR THE CORRESPONDING FISCAL YEARS PRESENTED

		Fiscal Year 2014-15 Actual Expenses	Fiscal Year 2015-16 Original Budget	Fiscal Year 2015-16 Amended Budget	Fiscal Year 2015-16 Projected Expenses	Fiscal Year 2016-17 Proposed Budget
Expenditures:						
COV1/530000	PROFESSIONAL SVCS	$ 70,945	$ 60,000	$ 80,472	$ 80,472	$ 68,000
COV1/530100	PLAN ADMIN FEES	7,000	7,210	7,210	4,414	5,310
COV1/530105	CLAIMS ADMIN FEES	259,467	266,770	258,298	274,000	233,300
COV1/530106	CLAIMS DENTL ADM FEE	-	-	-	10,400	14,000
COV1/530130	FED HEALTHCARE REFRM	77,173	55,000	55,000	52,683	55,000
COV1/630020	DENTAL-EMPLOYEE	263,264	278,565	278,565	254,000	274,000
COV1/630040	DENTAL-RETIREE	30,994	29,348	29,348	29,150	3,100
COV1/630043	EE-PPO-HRA	4,300,813	3,628,993	3,628,993	3,033,841	3,124,857
COV1/630048	EE-HDHP-HRA	601,888	536,327	536,327	716,159	737,643
COV1/630053	RETIREE-PPO-HRA	372,357	344,385	344,385	384,558	396,094
COV1/630058	RETIREE-HDHP-HRA	166,845	110,875	110,875	275,442	283,706
COV1/630063	RETIREE-65 & OVER	278,036	278,006	278,006	273,120	272,288
COV1/630070	WELLNESS PROGRAM	18,343	16,000	16,000	18,800	18,800
COV1/630075	DISEASE MANAGEMENT	-	-	-	14,800	19,640
COV1/630090	STOP LOSS PREMIUM	555,138	566,100	566,100	547,200	538,100
COV1/700170	OPEB TRUST EXPENSE	1,000,000	200,000	200,000	200,000	200,000
Total Expenditures:		**$ 8,002,264**	**$ 6,377,579**	**$ 6,389,579**	**$ 6,169,039**	**$ 6,243,838**