

FY 2020-21 City Manager's Proposed Budget Overview

City Council Workshop

July 21, 2020

Jessica Williams, MPA, CPFO

CFO & Director of Finance

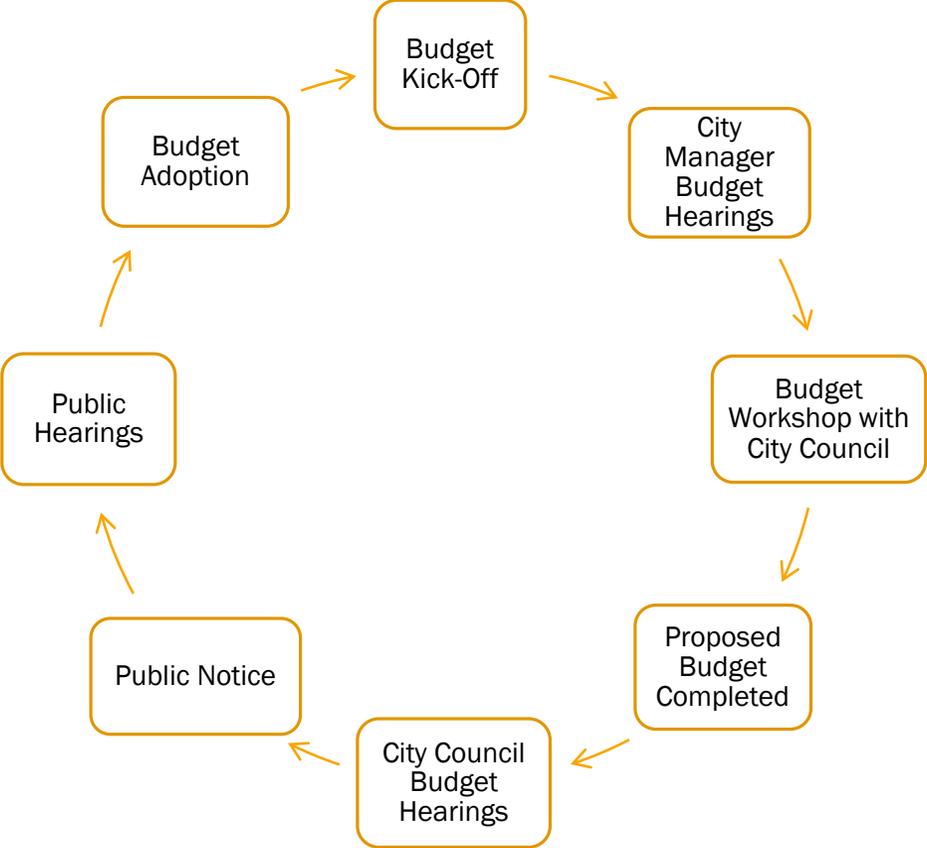


Agenda

1. Budget Process
2. Budget Document
3. Budget Summary
4. General Fund Overview
5. Water/Sewer Fund Overview
6. Sanitation Fund Overview
7. Other Funds Overview
8. Special Revenue/Federal Grant Funds
9. Questions/Discussion



Budget Process



Budget Document

- Government Finance Officer's Association: Distinguished Budget Presentation Award

Introductory Sections			Financial Sections			Appendix	
Cover Pages	City Manager's Budget Message	Community Profile	Budget Summary	Fund Overviews	Capital Improvement Program	Glossary	Acronyms

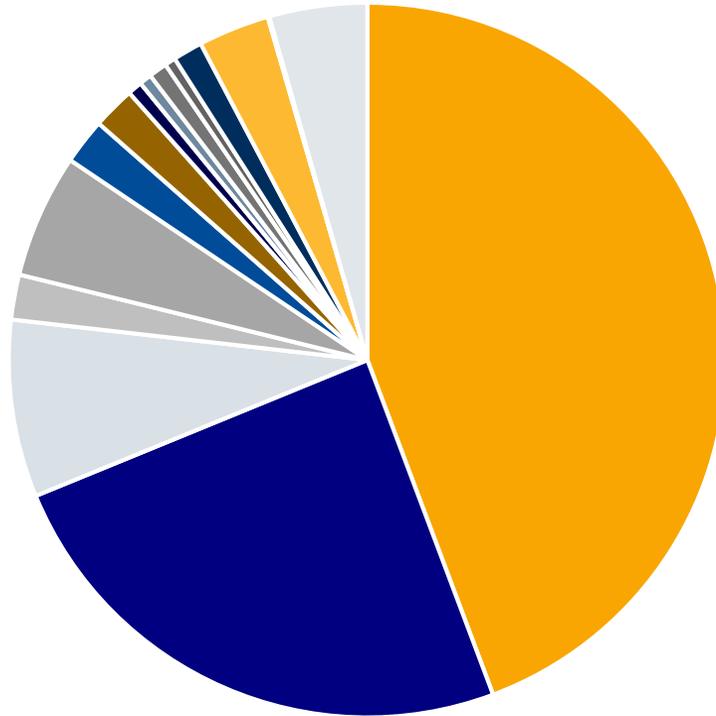


Budget Summary

All Funds	Revenues	Expenditures
General Fund	81,672,307	81,672,307
Water & Sewer Fund	45,160,772	45,160,772
Sanitation Fund	14,786,205	14,786,205
Stormwater Fund	3,750,000	3,750,000
Fleet Fund	10,338,181	10,338,181
Information Technology Fund	3,813,581	3,813,581
Hotel/Motel Fund	3,543,266	3,543,266
Regional Airport Fund	1,207,582	1,207,582
Kickapoo Airport Fund	1,022,806	1,022,806
Waterpark Fund	1,524,932	1,524,932
Golf Course Fund	910,000	910,000
Transit Fund	2,456,002	2,456,002
Debt Service Fund	5,918,815	5,918,815
Duplicating Services Fund	130,908	130,908
Other Funds	8,135,569	8,135,569
Total All Funds	184,370,926	184,370,926



Budget Summary



- General Fund 44.30%
- Water & Sewer Fund 24.49%
- Sanitation Fund 8.02%
- Stormwater Fund 2.03%
- Fleet Fund 5.61%
- Information Technology Fund 2.07%
- Hotel/Motel Fund 1.92%
- Regional Airport Fund 0.65%
- Kickapoo Airport Fund 0.55%
- Waterpark Fund 0.83%
- Golf Course Fund 0.49%
- Transit Fund 1.33%
- Debt Service Fund 3.21%
- Duplicating Services Fund 0.07%
- Other Funds 4.41%



Budget Summary: Revenues

	2019-20 Adopted	2020-21 Proposed	% Change
Revenues:			
Taxes	73,635,015	72,937,772	-0.95%
Service Charges	81,529,516	83,264,202	2.13%
Licenses & Permits	2,016,086	1,737,727	-13.81%
Fines & Forfeitures	2,734,600	2,361,451	-13.65%
Intergovernmental Revenue	9,945,486	9,701,763	-2.45%
Contributions	2,112,623	2,108,426	-0.20%
Misc. Revenues	6,369,738	5,674,071	-10.92%
Transfer In	15,747,249	6,585,514	-58.18%
Total	194,090,313	184,370,926	-5.01%



Budget Summary: Expenditures

	2019-20 Adopted	2020-21 Proposed	% Change
Expenditures:			
Personnel Services	86,660,807	85,763,278	-1.04%
Supplies	9,975,395	9,601,210	-3.75%
Maintenance & Repair	7,712,037	7,774,808	0.81%
Utilities/Other Services	23,995,454	23,323,741	-2.80%
Insurance & Contract	2,938,174	2,907,001	-1.06%
Debt Expenditures	19,603,631	19,614,288	0.05%
Other Expenditures	12,061,291	14,698,472	21.86%
Non Cap Improvements	127,600	149,900	17.48%
Capital Improvements	22,872,920	14,977,050	-34.52%
Transfers Out	8,143,003	5,561,177	-31.71%
Total	194,090,313	184,370,926	-5.01%



Budget Summary: Fund Balance Est.

FY 2020-21			
Fund	General Fund	Water & Sewer Fund	Sanitation Fund
Projected Beginning Balance	15,783,823	14,561,858	4,423,323
Less Restricted Balance	850,000	7,732,499	2,125,000
Available Balance	14,933,823	6,829,359	2,298,323



General Fund

- 44.30% of Total City Budget
- Services Provided:
 - Public Safety Services - 54.65% of General Fund
 - Police 32.84%
 - Fire 21.81%
 - Park & Recreation Services
 - Planning & Inspections
 - Licensing & Permitting
 - City Building Maintenance
 - Municipal Court
 - Health Services
 - General Administrative Support



General Fund: Fund Balance

Unrestricted Fund Balance

City's policy is to maintain 20% of general fund expenditures in reserve for emergencies, large legal settlements, and unforeseen economic downturns.

- 20% of fund balance = \$16.3 million

Current estimate 2020-21 Fiscal Year:

- 18.23% of Fund Balance Policy = \$14.9

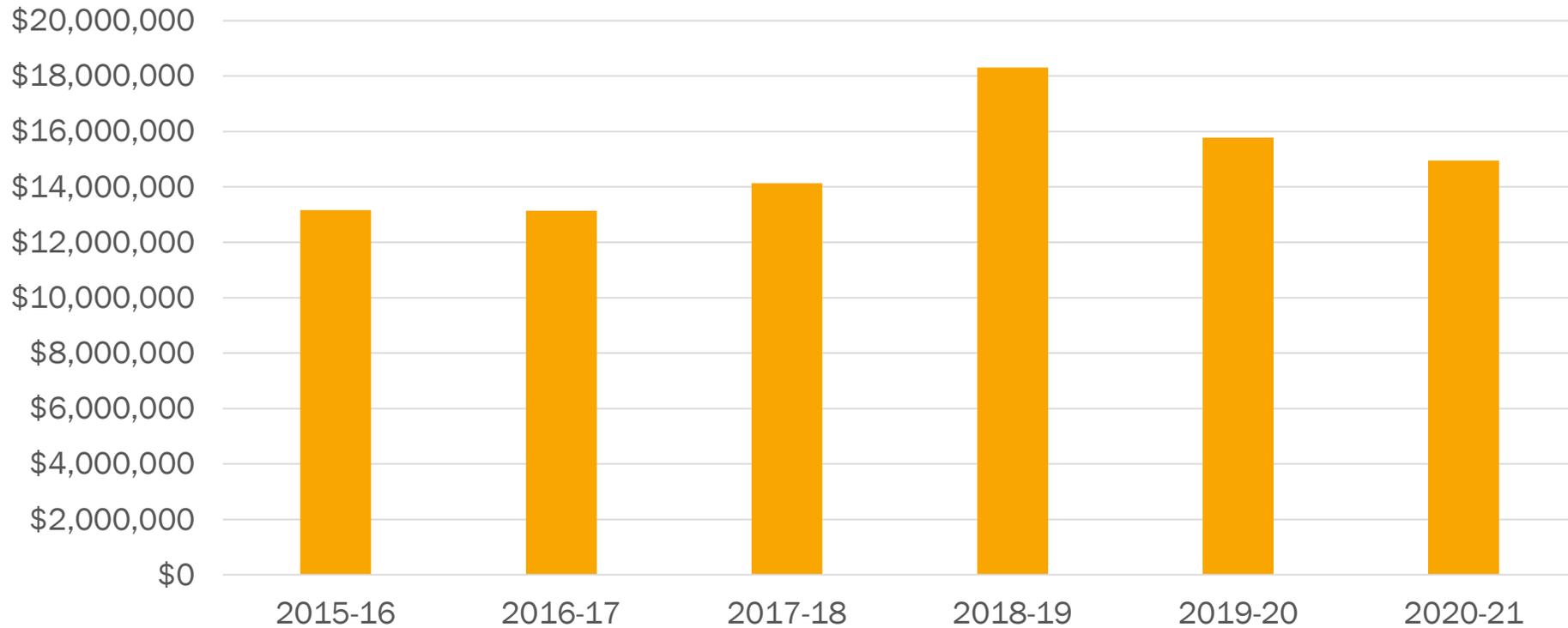
Prior year fund balance:

- 100% of policy was met
- Will be used to fund deficit in current year due to COVID



General Fund: Fund Balance

Budgeted Unreserved Fund Balance



General Fund: Revenues

2020-21 Proposed Budget Projection: \$81.6 million

- Decrease of 1.67% from the 2019-20 Adopted Budget
 - Property Tax: 3.71%
 - Sales Tax: -6.27%
 - Interest Earnings: -48.91%



General Fund: Revenues

	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2020-21 Proposed	% Change
Revenues:				
Property Tax	34,080,903	37,372,827	38,760,977	3.71%
Sales Tax	24,894,930	24,643,675	23,097,309	-6.27%
Franchise Fees	5,991,112	5,990,185	5,934,147	-0.94%
Payments In Lieu of Tax	1,283,671	1,499,733	1,417,238	-5.50%
Municipal Court Fines	2,680,560	2,675,000	2,323,708	-13.13%
Transfer In	3,689,770	4,076,903	3,769,421	-7.54%
Interest Earnings	841,397	600,000	306,525	-48.91%
Other Misc. Revenue	6,345,600	6,203,951	6,062,982	-2.27%
TOTAL GENERAL FUND	79,807,944	83,062,274	81,672,307	-1.67%



General Fund: Property Tax

- Property Tax Rate adopted by Council to support the Adopted Operating Budget
- Current rate is \$0.763323/\$100 of assessed value – no change recommended
- Anticipated to generate \$1,388,150.14 million more than prior year – includes newly added properties totaling \$236,126.13 of new revenue and the rate needed to support Debt Service of \$2.1 million
 - SB2 limits growth from existing properties to 3.5% increased revenue
 - Debt Service and New Property Growth are not included in the 3.5% revenue increase restriction in SB2
 - Estimated new property value is \$31.4 million
 - A \$100,000 home pays \$763.32/year



General Fund: Property Tax Rates & Levy's

Tax Rates & Levy's Sorted by Rate			
City	Taxable Value	Total Rate	2019 Levy
Abilene	6,673,395,219	0.78770	52,566,334
San Angelo	5,586,804,490	0.77600	43,353,603
Wichita Falls	5,276,594,141	0.76332	42,480,540
Pearland	11,644,281,892	0.74121	86,308,814
Beaumont	7,669,228,868	0.71000	54,451,525
Richardson	10,659,720,253	0.62516	66,640,307
Denton	12,789,356,738	0.59045	75,515,268
College Station	9,978,562,069	0.53461	53,347,189
Lewisville	12,138,418,930	0.44330	53,809,732
Round Rock	14,574,908,458	0.43900	63,983,848
Midland	15,717,122,534	0.364715	57,322,703



General Fund: Property Tax Rates & Levy's

Tax Rates & Levy's Sorted by Levy Generated

City	Taxable Value (in Billions)	Total Rate	2019 Levy
Pearland	11.6	0.74121	86,308,814
Denton	12.7	0.59045	75,515,268
Richardson	10.6	0.62516	66,640,307
Round Rock	14.5	0.43900	63,983,848
Midland	15.7	0.36471	57,322,703
Beaumont	7.6	0.71000	54,451,525
Lewisville	12.1	0.44330	53,809,732
College Station	9.9	0.53461	53,347,189
Abilene	6.6	0.78770	52,566,334
San Angelo	5.5	0.77600	43,353,603
Wichita Falls	5.2	0.76332	42,480,540



General Fund: Property Tax

Certified Property Tax Values

Fiscal Year	Certified Property Value	Average Annual Change 10 Years
2011-12	\$ 4.430	
2012-13	\$ 4.465	
2013-14	\$ 4.549	
2014-15	\$ 4.620	
2015-16	\$ 4.768	
2016-17	\$ 4.850	
2017-18	\$ 4.942	
2018-19	\$ 5.075	
2019-20	\$ 5.276	
2020-21 Est.	\$ 5.446	2.09%



General Fund: Property Tax

Property Tax Rate

	2015-16	2016-17	2017-18	2018-19	2019-20	Prop. 2020-21
Debt	0.015750	0.015750	0.015220	0.042778	0.041752	0.041752
M&O	0.639520	0.690240	0.690770	0.687102	0.721571	0.721571
Total	0.655270	0.705990	0.705990	0.729880	0.763323	0.763323



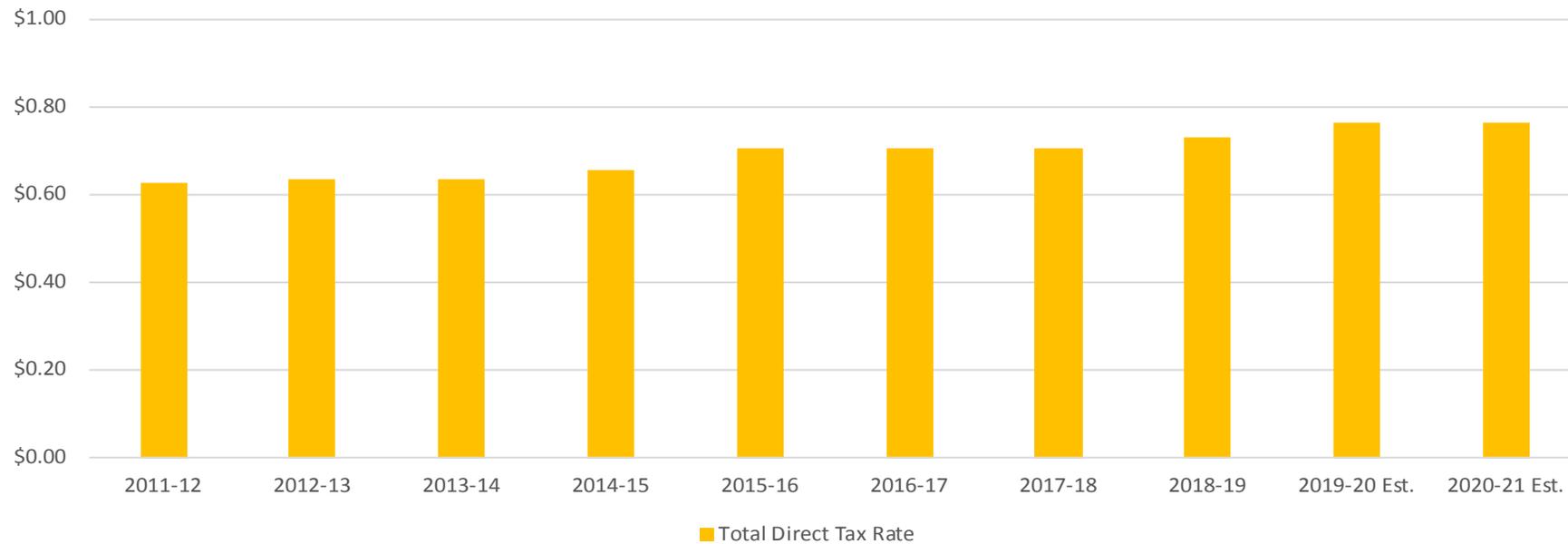
General Fund: Property Tax

Property Tax Rate	M&O	Debt	Total Rate	\$ Change	% Change	Average Annual % Change
2011-12	0.612598	0.012662	0.625260	-	0	
2012-13	0.622129	0.013131	0.635260	0.010	1.57%	
2013-14	0.619313	0.015947	0.635260	-	0.00%	
2014-15	0.619313	0.015947	0.635260	-	0.00%	
2015-16	0.639520	0.015750	0.655270	0.020	3.05%	
2016-17	0.690240	0.015750	0.705990	0.051	7.18%	
2017-18	0.690770	0.015220	0.705990	-	0.00%	
2018-19	0.687102	0.042778	0.729880	0.024	3.27%	
2019-20	0.721571	0.041752	0.763323	0.033	4.38%	
Proposed 2020-21	0.721571	0.041752	0.763323	-	0.00%	2.02%



General Fund: Property Tax

Property Tax Rate
Per \$100 of Assessed Value
Ten Year View



General Fund: Sales Tax

Sales Tax: Next Year FY 2020-21

- 28.28% of General Fund Revenues
- Currently Projected at a 6.27% loss
 - Uncertainty around the virus
 - More data needed to determine if June was “bottom”
 - Projection will continue to be revised as more data becomes available



General Fund: Revenues

Other Revenues:

	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2020-21 Proposed	% Change	\$ Change
Other Revenues:					
Franchise Fees	5,991,112	5,990,185	5,934,147	-0.94%	(56,038)
Payments In Lieu of Tax	1,283,671	1,499,733	1,417,238	-5.50%	(82,495)
Municipal Court Fines	2,680,560	2,675,000	2,323,708	-13.13%	(351,292)
Transfer In	3,689,770	4,076,903	3,769,421	-7.54%	(307,482)
Interest Earnings	841,397	600,000	306,525	-48.91%	(293,475)
Other Misc. Revenue	6,345,600	6,203,951	6,062,982	-2.27%	(140,969)



General Fund: Revenues

Franchise Fees: down \$56,038 or -0.94%

Payments-In-Lieu of Taxes: down \$82,495, or -5.50%

Municipal Court Fines: down \$351,292, or -13.13%

Other Fund Transfers: down \$307,482, or -7.54%

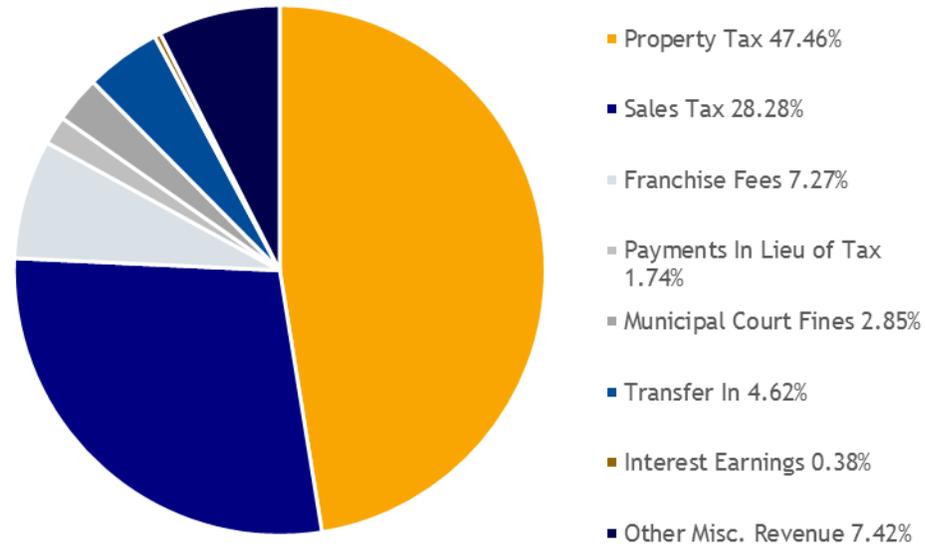
Interest Earnings: down \$293,475, or -48.91%

Other Misc. Revenue: down by \$140,969, or -2.27%.



General Fund: Revenues

General Fund Revenues
Proposed Budget
As % of Total Revenues
FY 2020-21



General Fund: Expenditures

	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2020-21 Proposed	Change %
Expenditures:				
Personnel Services	57,367,576	61,937,806	61,371,000	-0.92%
Supplies	1,735,053	1,993,833	1,884,322	-5.49%
Maintenance & Repair	1,852,188	2,215,919	1,682,301	-24.08%
Utilities/Other Services	7,340,208	7,481,099	7,216,393	-3.54%
Insurance & Contract	1,583,604	1,406,083	1,427,152	1.50%
Debt Expenditures	189,159	204,432	211,775	3.59%
Other Expenditures	3,967,635	3,922,805	4,148,107	5.74%
Non Cap Improvements	20,082	117,300	67,300	-42.63%
Capital Improvements	4,540,770	2,792,410	2,719,518	-2.61%
Transfers Out	844,151	990,585	944,438	-4.66%
Total Expenditures	79,440,426	83,062,274	81,672,307	-1.67%



General Fund: Expenditures

Expenditures

- COVID Pandemic ~2 weeks after the Budget Kickoff Meeting
- Budget process focused on savings/reducing costs
- Splitting or sharing costs between funds, where appropriate
- General Fund expenditures decreased \$1,389,967, 1.67%



General Fund: Expenditures

Expenditures

Personnel costs in the general fund make up 75.14% of total spending

- Police/Fire Staffing
- Streets/Engineering/Traffic Staffing
- Parks/Recreation/Library Staffing
- Planning/Inspections/Property Mgt. Staffing
- Municipal Court Staffing
- Building Maintenance Staffing
- Animal Services/Nursing/Environmental Health Staffing
- Administrative Support Staffing



General Fund: Expenditures

Expenditures

Personnel Spending is Down \$566,806, or 0.92%

- No Merit, STEP, or COLA increases
- Mandatory TMRS rate increased .25%
- Fire Pension increased .25%
- Healthcare increased 3% (employer only)
- Positions held open and unfunded (Hiring Freeze)



General Fund: Expenditures

History of Pay Plan Adjustments

Fiscal Year	Step Program	COLA Increase
2008-09	Yes	None
2009-10	No	None
2010-11	No	2.00%
2011-12	Yes	1.00%
2012-13	Yes	None
2013-14	Yes	None
2014-15	Yes	4.00%
2015-16		
Police	Yes	9.00%
Fire	Yes	7.00%
Civilian	Yes	1.00%
2016-17	Yes	1.50%
2017-18	Yes	None
2018-19	Yes	3.00%
2019-20	Yes	2.50%
Fire/Police	Yes	5.00%
Civilian	Yes	2.00%
2020-21	No	No



General Fund: Expenditures

Supplies: down \$109,511, or -5.49%

Maintenance: down \$533,618, or -24.08 %

Utilities/Other Services: down \$264,706, or -3.54%

Insurance and Contracts: up \$21,069, or 1.50%

Debt: up \$7,343, or 3.59%

Other Miscellaneous Expenditures: up \$225,302, or 5.74%

Non-Capital: down \$50,000, or -42.63%

Capital: down \$72,892, or -2.61%

Transfers Out: down \$46,147, or -4.66%



General Fund: Summary

Summary

- Revenues affected by COVID-19 Pandemic
- Property tax increase of 3.71% includes \$236,126.13, in value from new properties
- No salary or cost of living increases
- Continuation of hiring freeze
- .25% increase in TMRS contribution and Fire Pension contribution
- 3% employer contribution increase in healthcare cost
- Total decrease of \$1,389,967, or -1.67%
- Certified tax roll and rates after July 24, 2020

Questions?



Water/Sewer Fund: Fund Balance

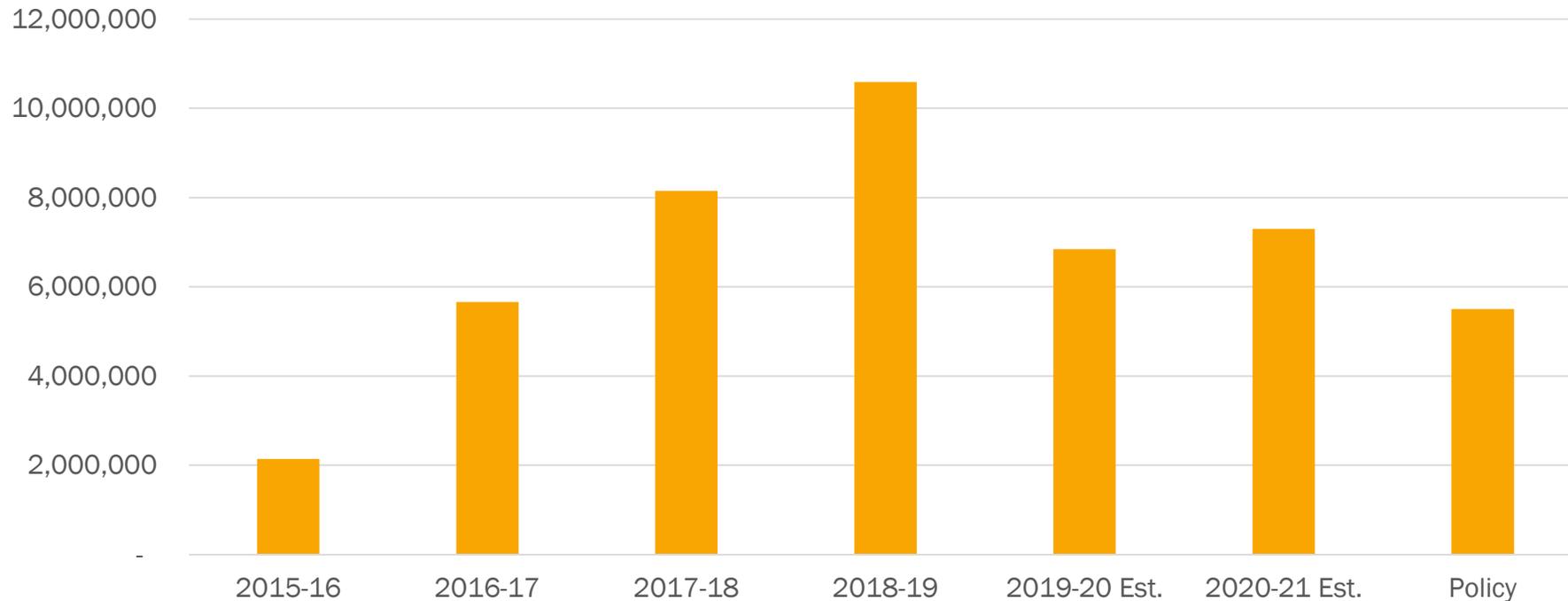
Unrestricted Fund Balance

- City Policy requires 17% less debt service - \$5.5 million
 - Anticipated Fund Balance \$6.8 million
- Bond Rating (like credit rating)
 - Increased November, 2019 by Standard & Poor's from 'A' to 'A+'
 - Increased November 5, 2018 by Moody's from A3 to A1
- Production up from 4.4 billion gallons



Water/Sewer Fund: Fund Balance

Unrestricted Fund Balance



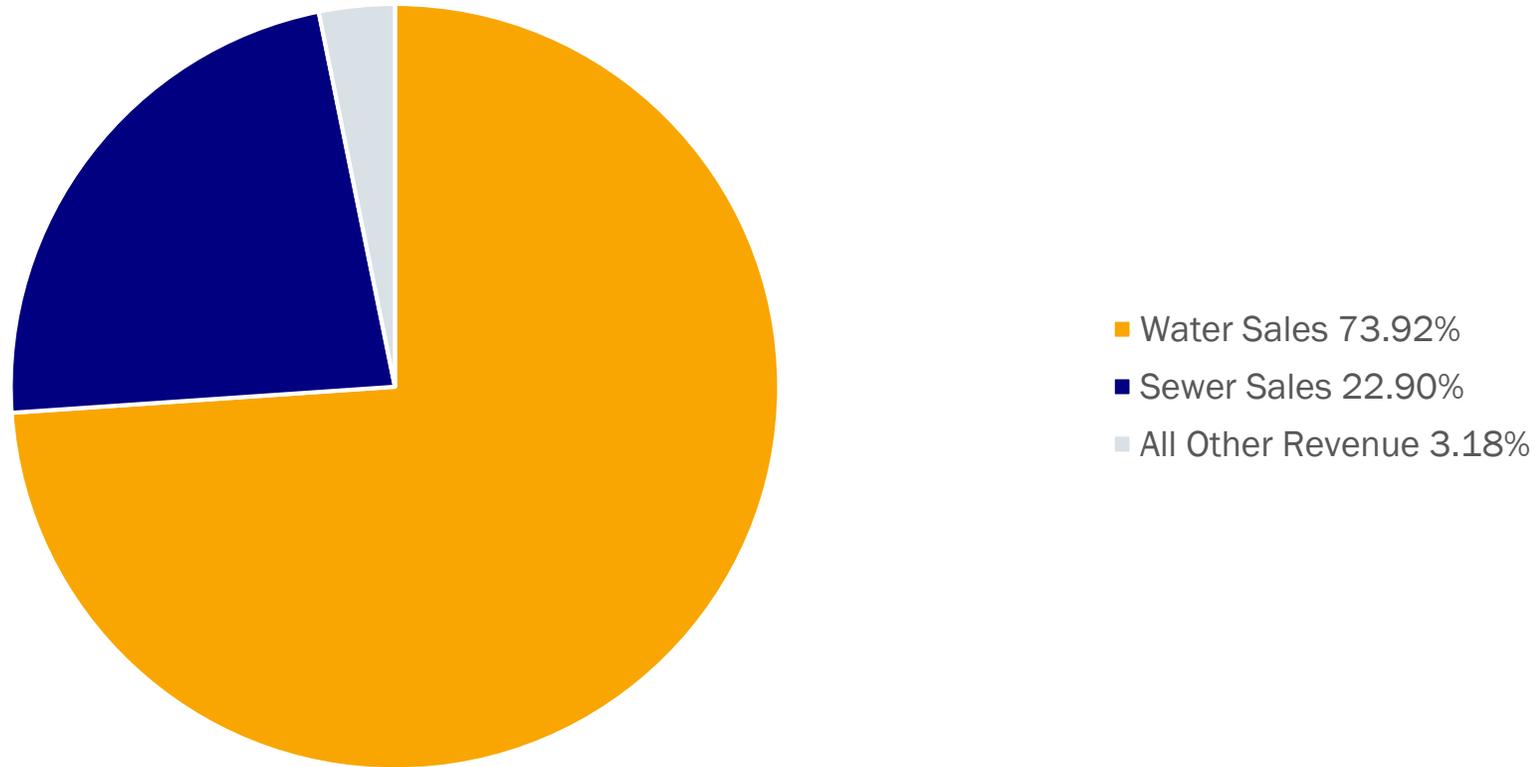
Water/Sewer Fund: Revenues

	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2020-21 Proposed	% Change
Revenues:				
Water Sales	32,256,471	32,354,698	33,411,081	3.27%
Sewer Sales	10,483,456	10,342,500	10,342,500	0.00%
Interest Earning	571,808	617,850	230,000	-62.77%
All Other Revenue	1,597,527	5,384,100	1,177,191	-78.14%
Total Revenue	44,909,262	48,699,148	45,160,772	-7.27%

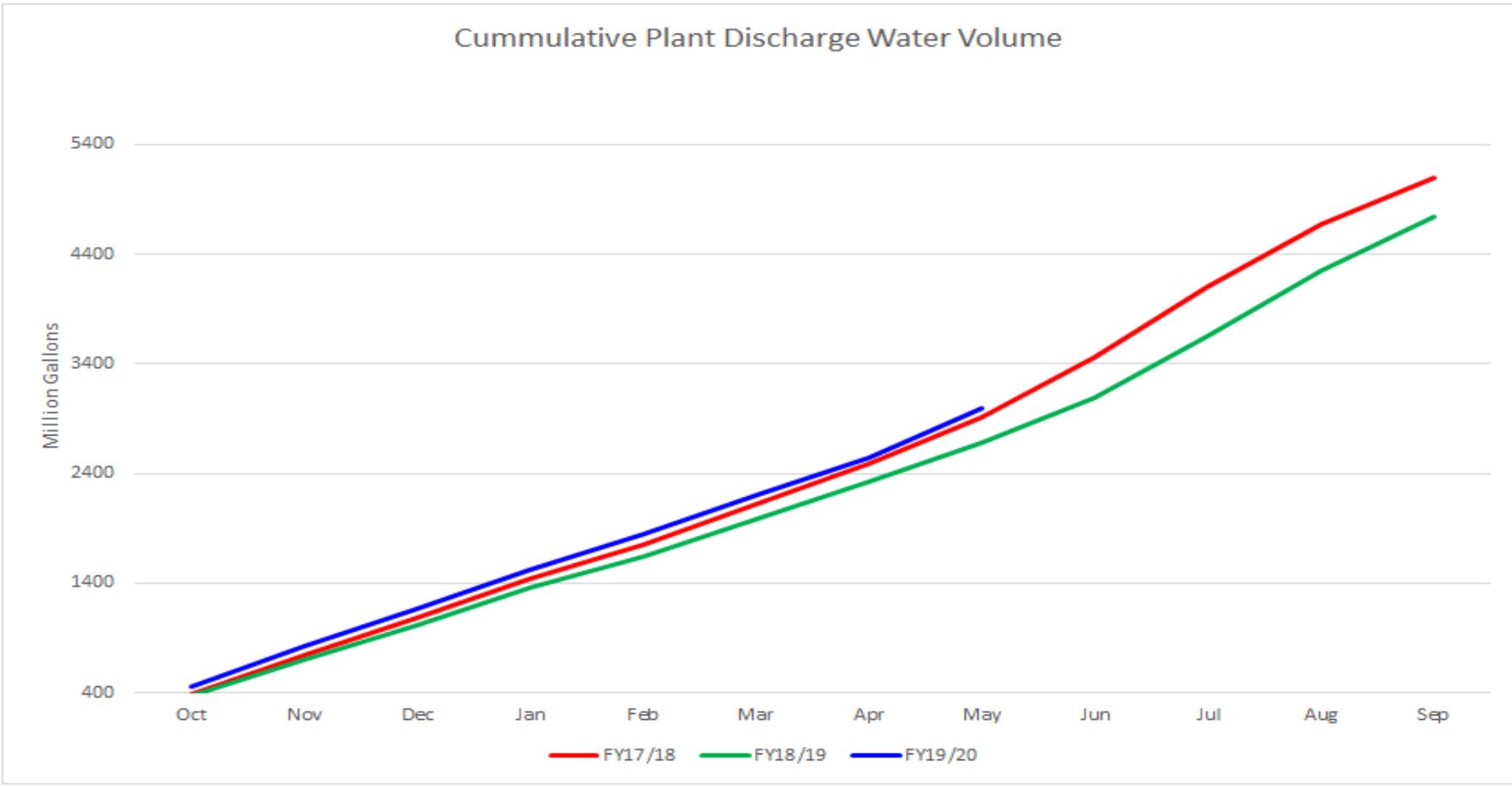


Water/Sewer Fund: Revenues

Water & Sewer Revenue By Classification



Water/Sewer Fund: Plant Discharge



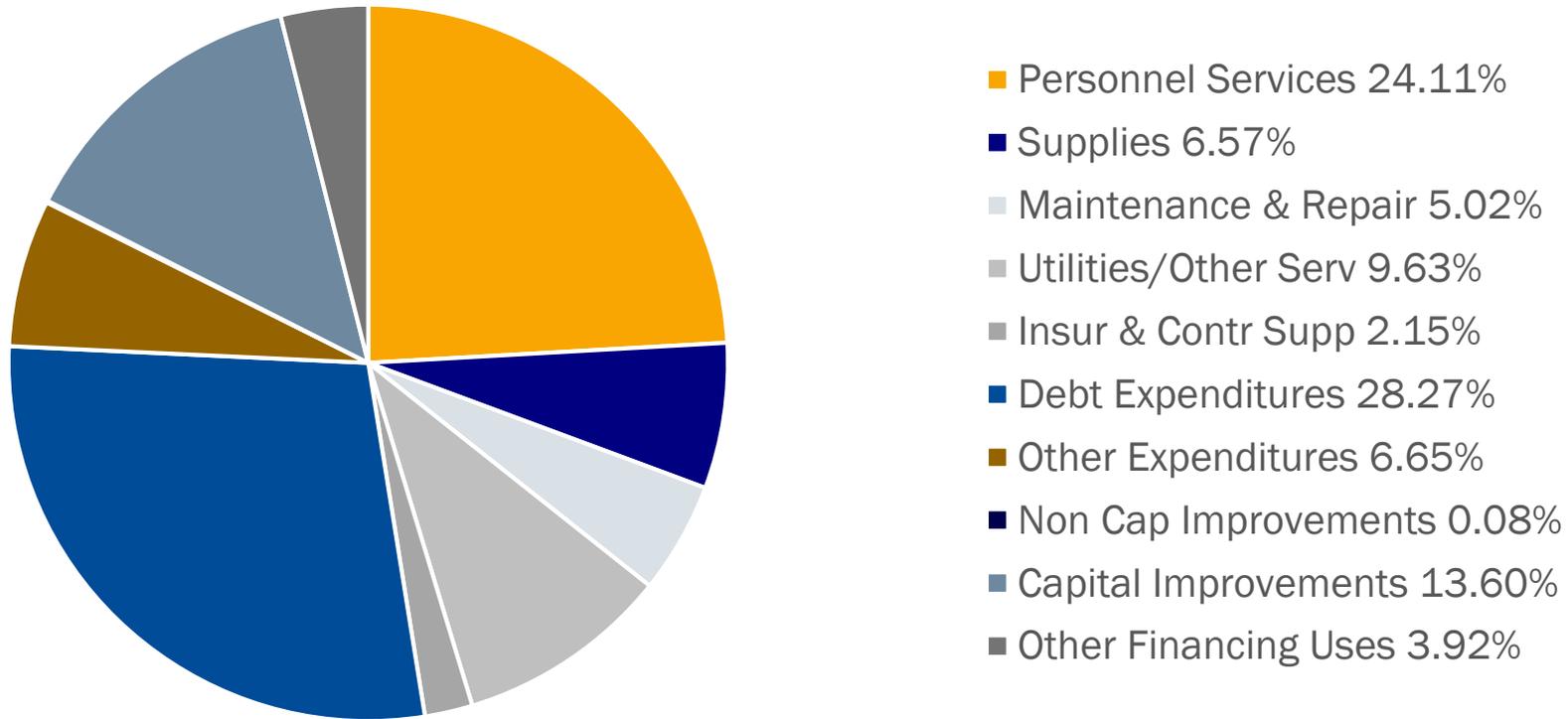
Water/Sewer Fund: Expenditures

	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2020-21 Proposed	% Change
Expenditures:				
Personnel Services	10,548,416	10,892,798	10,886,419	-0.06%
Supplies	2,557,785	2,994,388	2,966,889	-0.92%
Maintenance & Repair	1,519,023	1,900,305	2,267,667	19.33%
Utilities/Other Services	3,959,855	4,597,681	4,348,051	-5.43%
Insurance & Contract	780,712	981,274	971,274	-1.02%
Debt Expenditures	12,589,013	12,756,394	12,766,114	0.08%
Other Expenditures	2,589,415	2,872,182	3,002,824	4.55%
Non Cap Improvements	0	4,300	36,600	751.16%
Capital Improvements	6,616	9,855,640	6,143,122	-37.67%
Transfers Out	1,978,030	1,844,186	1,771,811	-3.92%
Total Expenditures	36,528,865	48,699,148	45,160,772	-7.27%



Water/Sewer Fund: Expenditures

FY 2020-21 Water And Sewer Fund Expenditures as % of Total



Water/Sewer Fund: Expenditures

Personnel Services: down \$6,379 , or -0.06%

Supplies: down \$27,499, or -0.92%

Maintenance: up \$367,362, or 19.33%

Utilities/Other Services: down \$249,630, -5.43%

Insurance/Contracts: down \$10,000, or -1.02%

Debt Expenditures: up \$9,720 or 0.08%

Other Expenditures: up \$130,642, or 4.55%.

Non-Capital Improvements: up \$32,300, or 751.16%

Capital Improvements: down \$3,712,517, or -37.67%

Transfers Out: down \$72,375 or -3.92%



Water/Sewer Fund: Summary

- No residential rate increase proposed
- Fund balance in good shape
- No salary increases
- Employer contribution to healthcare increased 3%
- TMRS increased .25%
- Overall decrease: \$3,538,376 or -7.27%



Sanitation Fund: Fund Balance

Fund Balance/Reserves

- City policy requires at least 15% of operating expenditures in fund balance, \$2 million
- Current year fund balance estimate is \$2.2 million

Revenues

Operating Revenues \$14.7 million, down 2.33% over prior year

- Collection Fees \$ 12.67 million up 6% recommended rate increase
- Landfill Fees Make \$1.5 million



Sanitation Fund: Revenue

	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2020-21 Proposed	% Change
Sanitation Fees-Curbside-Res	177,097	-	-	0.00%
Sanitation Fees-Alley-Res	6,452,544	6,561,588	6,955,283	6.00%
Sanitation Fees Commercial	5,555,746	5,398,413	5,722,318	6.00%
Recycle Container Fees-Res	274,116	260,000	260,000	0.00%
Recycle Container Fees-Com	35,777	20,000	20,000	0.00%
Landfill Fees	1,947,331	1,500,000	1,500,000	0.00%
Transfer Station Fees	89,294	62,604	62,604	0.00%
Resale of Labor	228,256	210,000	210,000	0.00%
Interest-Logic Investment	166,840	150,000	50,000	-66.67%
Miscellaneous Sales	-	6,000	6,000	0.00%
Operating Transfers-In	14,801	966,699	-	-100.00%
Cash Long and Short	(3)	-	-	0.00%
Other Miscellaneous Revenue	1,862	3,000	-	-100.00%
Total Revenue	14,943,661	15,138,304	14,786,205	-2.33%



Sanitation Fund: Proposed Rate Increase

- Recommended increase of 6%
- Staff evaluated equipment needs/costs and compared to available revenues
- Staff reviewed peer cities rates compared to COWF rates
- Capital equipment costs are rising
 - Commercial Front Loader and Automated Side Loader up 25% over five years
 - Alley Side Loader up 45% over five years
- Cost of service is increasing:
 - Alley up 16% 2017-2019
 - Curbside up 36% 2017-2019
 - Cost of service in 2019 was 28% greater for alley service and 32% greater for curbside service than rate per household
- Equipment down time increases – affecting service level
- Will generate approximately \$720,000 more per year



Sanitation Fund: Proposed Rate Increase

- 6% Increase
 - Alley rate: \$21.80 to \$23.11
 - Curbside rate: \$15.55 to \$16.48
- Maintains same level of service



Sanitation Fund: Expenditures

	FY 2018-19	FY 2019-20	FY 2020-21	%
	Actual	Adopted	Proposed	Change
Expenditures:				
Personnel Services	4,586,173	4,696,318	4,597,342	-2.11%
Supplies	288,617	310,803	314,475	1.18%
Maintenance & Repair	129,911	203,860	180,540	-11.44%
Utilities/Other Services	5,429,245	5,052,421	4,747,779	-6.03%
Insurance & Contract	16,123	110,900	103,900	-6.31%
Other Expenditures	761,311	437,363	437,390	0.01%
Non Cap Improvements	3,000	6,000	6,000	0.00%
Capital Improvements	0	2,699,922	2,713,169	0.49%
Transfers Out	3,791,372	1,620,717	1,685,610	4.00%
Total Expenditures	15,005,751	15,138,304	14,786,205	-2.33%



Sanitation Fund: Expenditures

Personnel Services: down \$98,976, or -2.11%

Supplies: up \$3,672, or 1.18%

Maintenance: down \$23,320, or -11.44%

Insurance/Contracts: down \$7,000, or -6.31%

Other Expenditures: up \$27, or .01%

Services: down \$304,642, or -6.03%

Non-Capital Improvements: no change

Capital Improvements: up \$13,247, or 0.49%

Transfers Out: up \$64,893, or 4%



Sanitation Fund: Summary

- Fund Balance meets policy
- Recommended increase in rates of 6% - maintains 2x week service, alley service and is comparable to other cities
 - Addresses capital equipment needs
 - Cost of service needs



Other Funds

- Summary of other funds revenues and expenditures
- Summary slide by fund



Stormwater Utility Fund

Revenue	FY 2019-20 Adopted Budget	FY 2020-21 Proposed Budget	% Change Adopted
Storm Water Charges-Residential	1,799,000	1,800,000	0.06%
Storm Water Charges- Commercial	1,900,000	1,900,000	0.00%
Operating Transfers In	1,906,123		-100.00%
Investment Earnings	50,000	50,000	0.00%
TOTAL	5,655,123	3,750,000	-33.69%

Expenditure	FY 2019-20 Adopted Budget	FY 2020-21 Proposed Budget	% Change Adopted
Personnel	323,773	296,699	-8.36%
Supplies	4,506	4,380	-2.80%
Maintenance	173,765	173,897	0.08%
Services	255,299	223,385	-12.50%
Insurance/Contracts	200	200	0.00%
Other Expenditures	72,394	1,632,178	2154.58%
Capital Improvements	4,420,000	1,016,000	-77.01%
Transfers Out	405,186	403,261	-0.48%
TOTAL	5,655,123	3,750,000	-33.69%



Fleet Fund

	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2020-21 Proposed
Revenues:			
Service Charges	10,194,007	10,575,426	10,250,181
Misc. Revenues	(104,694)	88,000	88,000
Transfer In	3,733,712	36,427	0
Total Revenues	13,823,025	10,699,853	10,338,181
Expenditures:			
Personnel Services	2,163,511	2,210,589	2,203,879
Supplies	3,003,791	3,300,177	3,068,695
Maintenance & Repair	2,105,807	1,964,425	1,976,805
Utilities/Other Services	68,101	74,383	71,614
Insurance & Contract	50,984	159,400	127,552
Debt Expenditures	44,339	474,922	475,815
Other Expenditures	3,998,506	199,008	199,348
Capital Improvements	0	2,004,948	1,902,473
Transfers Out	312,000	312,000	312,000
Total Expenditures	11,747,039	10,699,853	10,338,181



Regional Airport Fund

	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2020-21 Proposed
Revenues:			
Service Charges	416,168	380,000	380,000
Misc. Revenues	759,505	827,581	827,582
Transfer In	0	235,122	0
Total Revenues	1,175,673	1,442,703	1,207,582
Expenditures:			
Personnel Services	146,539	232,693	213,327
Supplies	3,868	14,200	12,100
Maintenance & Repair	35,504	61,602	66,603
Utilities/Other Services	157,482	175,326	182,853
Misc. Revenues	40,707	25,000	25,000
Other Expenditures	1,778,149	260,853	263,642
Transfers Out	668,829	673,029	444,057
Total Expenditures	2,831,077	1,442,703	1,207,582



Kickapoo Airport Fund

	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2020-21 Proposed
Revenues:			
Service Charges	275	120	120
Intergovernmental Rev	2,138,738	0	0
Misc. Revenues	944,612	1,040,083	995,686
Transfer In	0	0	27,000
Total Revenues	3,083,625	1,040,203	1,022,806
Expenditures:			
Personnel Services	286,054	294,051	274,032
Supplies	477,357	502,930	483,262
Maintenance & Repair	4,081	16,970	15,470
Utilities/Other Services	103,649	97,695	91,772
Insurance & Contract	24,037	24,000	24,000
Other Expenditures	95,731	82,057	67,603
Capital Improvements	(26,106)	22,500	66,667
Transfers Out	15,752	0	0
Total Expenditures	980,555	1,040,203	1,022,806



Transit Fund

	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2020-21 Proposed
Revenues:			
Service Charges	446,478	523,000	539,000
Intergovernmental Rev	2,719,179	2,219,604	1,884,902
Misc. Revenues	52,330	7,300	32,100
Transfer In	440,496	124,705	0
Total Revenues	3,658,482	2,874,609	2,456,002
Expenditures:			
Personnel Services	1,552,033	1,479,939	1,352,400
Supplies	424,341	444,776	481,862
Maintenance & Repair	244,536	304,612	311,956
Misc. Revenues	174,478	87,764	150,545
Insurance & Contract	15,143	77,000	72,750
Other Expenditures	245,638	80,518	86,489
Capital Improvements	0	400,000	0
Transfers Out	1,280,700	0	0
Total Expenditures	3,936,870	2,874,609	2,456,002



Hotel/Motel Tax Fund

	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2020-21 Proposed
Revenues:			
Taxes	2,038,732	2,000,000	1,500,000
Misc. Revenues	0	0	1,343,266
Transfer In			700,000
Total Revenues	2,038,732	2,000,000	3,543,266
Expenditures:			
Personnel Services	0	0	266,877
Supplies	0	0	40,304
Maintenance & Repair	0	0	1,388
Utilities/Other Services	0	0	2,779,655
Insurance & Contract	97,500	99,000	155,173
Debt Expenditures	0	0	241,769
Other Expenditures	0	0	58,101
Transfers Out	1,941,232	1,901,000	0
Total Expenditures	2,038,732	2,000,000	3,543,266



Information Technology Fund

	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2020-21 Proposed
Revenues:			
Service Charges	3,671,148	3,584,439	3,813,581
Misc. Revenues	(679)	0	0
Transfer In		13,429	0
Total Revenues	3,670,469	3,597,868	3,813,581
Expenditures:			
Personnel Services	1,149,400	1,247,540	1,238,424
Supplies	219,843	239,644	179,144
Maintenance & Repair	863,624	820,693	977,750
Utilities/ Other Services	168,103	191,826	118,127
Insurance & Contract	15	0	0
Other Expenditures	765,514	25,365	885,036
Capital Improvements	(207,918)	676,500	415,100
Transfers Out	0	396,300	0
Total Expenditures	2,958,582	3,597,868	3,813,581



Golf Course Fund

	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2020-21 Proposed
Service Charges	427,312	830,000	830,000
Misc. Revenues	461,170	80,000	80,000
TOTAL Revenues	888,482	910,000	910,000
Expenditures			
Maintenance & Repair	1,720	0	0
Utilities/Other Services	877,481	910,000	910,000
Insurance & Contract	265	0	0
Other Expenditures	12,218	0	0
TOTAL Expenditures	891,684	910,000	910,000



Water Park Fund

	FY 2018-19 Actual	FY 2019-20 Adopted	FY 2020-21 Proposed
Service Charges	1,003,861	1,047,498	1,063,542
Misc. Revenues	428,209	463,526	461,390
TOTAL Revenues	1,432,070	1,511,024	1,524,932
Personnel Services	499,702	555,367	531,757
Supplies	246,557	0	0
Maintenance & Repair	46,769	0	0
Utilities/Other Services	463,498	851,672	877,661
Insurance & Contract	54,460	0	0
Other Expenditures	289,482	103,986	115,514
TOTAL Expenditures	1,600,467	1,511,025	1,524,932



Other Fund: Special Revenue/Federal Grants

The special revenue funds are used to account for the proceeds from specific revenue sources (other than for major capital projects or proprietary funds) that are either legally restricted to be expended for specified purposes or have revenue sources committed for specific purposes.

Fund
GOVERNMENTAL FUNDS:
Community Development Fund
Section 8 Housing Fund
HOME Fund
Transportation Planning Grant Fund
State Routine Airport Maint. Fund
Community & Rural Health Fund
Community Clinical Linkage Grant Fund
Public Health Emergency Grant
TX Healthy Communities
HIV Grant
Infectious Disease Fund
Tuberculosis Grant
Immunization Grant Program Fund
Comprehensive Cancer Control Program Fund
WIC Fund
Emergency Management Fund



Other Fund: Special Revenue/Federal Grants

All Funds	FY 2020-21 Proposed Budget
Revenues:	
Intergovernmental Rev	7,816,863
Misc. Revenues	154,270
Transfer In	164,436
Total Revenues	8,135,569
Expenditures:	
Personnel Services	2,504,020
Supplies	158,928
Maintenance & Repair	20,430
Utilities/Other Service	1,605,907
Other Expenditures	3,845,284
Total Expenditures	8,135,569



Thank you

