A Charming Past. A Soaring Future.

RICHMOND
EST. TEXAS 1837

ANNUAL BUDGET

& PROGRAM OF SERVICES

FY2021

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CITY OF RICHMOND, TEXAS
FISCAL YEAR 2021

ANNUAL BUDGET

Statutory Notice

102.005 Local Government Code

This budget will raise more total property taxes than last year's budget by $132,681 which is a 3.38% increase, and of that amount $14,478 is tax revenue to be raised from new property added to the tax roll this year."

Property Tax Comparison:	**FY2020**	**FY2021**
Adopted and Proposed Tax Rate	0.6999	0.687772
Rollback/Voter Approval Tax Rate	0.7399	0.687773
Effective/No-new-revenue Tax Rate	0.6573	0.665283
De Minimis Tax Rate	-	1.020156
Debt Tax Rate	0.1745	0.182114
Effective/No New Revenue Operating Rate	0.7896	0.753294
Roll-Back/Voter Approval Operating Rate	0.8528	0.779659

The total amount of municipal debt obligation secured by property taxesfor the City of Richmond is $43,631,966.

Record Vote on Tax Rate:	Proposed (August 10, 2020)	Adopted (September 21, 2020)
Mayor Moore	Aye	Aye
Commissioners:		
Gaul	Aye	Aye
Beard	Aye	Aye
Drozd	Aye	Aye
BeMent	Aye	Aye

Statutory Notice

140.0045 Local Government Code

In accordance with Section 140.0045 of the Local Government Code, which requires the itemization of certain expenditures by a political subdivision, the City of Richmond is expected to expend for fiscal year 2020 and has budgeted for fiscal year 2021 the following amounts, respectively: Notices required by law to be published in a newspaper: $2,977 and $1,571. Lobbying activities: $0 and $0.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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City of Richmond

Texas

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morrill

Executive Director

Annual Budget for

October 1, 2020 – September 30, 2021

List in order: (Left to Right)

Terry Gaul……Commissioner Position 1

Barry Beard……Commissioner Position 2

Evalyn W. Moore……..Mayor

Carl Drozd……Commissioner Position 3

Alex BeMent……..Commissioner Position 4

RICHMOND

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TRANSMITTAL LETTER

RICHMOND

EST. TEXAS 1837

EVALYN MOORE
MAYOR
BARRY C. BEARD
ALEX BEMENT
CARL DROZD
TERRY R. GAUL
COMMISSIONERS

City of Richmond

402 Morton Street
Richmond, TX 77469
(281) 342-5456

October 1, 2020

Honorable Mayor and City Commissioners,

I am pleased to present the annual budget for fiscal year 2021, which begins October 1, 2020 and ends September 30, 2021. The proposed budget has been prepared in accordance with Texas Statutes and the City of Richmond Charter Article VII.

Acknowledgements

I would like to take this opportunity to thank the City Commission for its continued support and leadership. The clear priorities and direction provided by the Commission has provided staff with information and direction that is critical to the success of the budget and the long-term financial resiliency of the organization.

It's also important to acknowledge the great employees we have in the City. Each year the development of the annual budget requires a tremendous amount of work and coordination from individuals across the City. Our success as a City is a testament to the willingness of staff to come together and work as a team for the greater good of the community. This teamwork highlights the great culture we have in Richmond and exemplifies our continued pursuit of excellence.

Budget Preparation and Priorities

Approach

The City's annual operating budget was prepared based on the current needs of the organization and aligned with the City's top priorities.

One of the main objectives in the preparation of the FY21 budget was the realignment of the base budget. Periodically, the organization benefits from evaluating all the line items within a budget and comparing them with actual expenditures. This year departments were asked to systematically evaluate each line item and provide a detail of what each dollar within their line items would be spent on. This realignment helps the organization build a better budget by reducing departmental contingencies and moving them to a central location where the scarce resources of the organization can be applied to the areas with the greatest needs.

Additionally, departments continued to maintain their focus on implementing the Strategic Annexation Plan, including existing projects outlined in the Comprehensive Master Plan, Parks and Trails Master Plans and the Water and Wastewater Master Plans. The goals in the Strategic Annexation Plan continue to provide guidance during each step of the budget process so that the City's highest priorities are always at the forefront. The organization is monitoring implementation closely and is taking every opportunity to modify processes when necessary.

The list below highlights the City's top priorities from the Comprehensive Master Plan.

Comprehensive Master Plan Priorities (√ = Top Priority):

√ A. User annexation as a strategic growth tool to expand Richmond's population and tax base.
B. Leverage public investments to enhance the existing community and promote growth.
√ C. Strengthen Transportation connections and increase choices between ways to travel.
√ D. Elevate the appearance, quality, and compatibility of development.
E. Create mixed-use activity centers that serve as community destinations.
√ F. Rehabilitate and preserve Richmond's existing neighborhoods and community assets.
√ G. Partner with existing local businesses to assist in their success and improve access to resources.
H. Diversity Richmond's business and employer mix through innovation and strategic recruitment.
I. Enhance and preserve Richmond's natural amenities.
J. Strengthen the awareness and image of Richmond throughout the region.

Major Challenges and Accomplishments

The beginning of Fiscal Year 2020 began with a booming economy and sales tax growth in the double digits. As the City started to plan for the next year, all the original momentum was brought to a halt as the City was confronted with mounting concerns about the COVID-19 pandemic sweeping the globe. The City soon found itself preparing to close City facilities and bracing for a potentially significant impact to sales tax revenues.

Fortunately for the City the financial impact has been far better than originally anticipated. This is partly because the full economic shutdown has been much shorter than first anticipated. While, the City has remained much better positioned, the budget incorporates very conservative revenue estimates, as well as the use of circuit breakers to quickly cut expenditures if the economy should begin to decline.

As a result of the pandemic the City was awarded CARES act funding to help alleviate costs associated with the COIVD-19 pandemic. This funding is being administered by Fort Bend County on a reimbursement basis. The City was award $661,815 as part of the CARES act, which amounts to $55 per capita based on the 2019 Census. In addition to offsetting costs incurred, the City intends to use some of the funds to make improvements that promote safe social distancing while continuing to provide high quality services.

From a regulation standpoint, this will be the first year the City must comply with the full provisions of the newly passed Senate Bill 2, which is the sweeping property tax reform bill passed during the 86th regular legislative session. Most of the provision of Senate Bill 2 took effect January 2020 and will impact fiscal year 2021's budget. The major changes provided for under this bill are the creation of the voter approval tax rate (previously the roll back rate), and the no new revenue tax rate (previously the effective tax rate). The voter approval tax rate caps revaluation of property taxes at 3.5% before triggering an automatic election. The City of Richmond falls under the category of a small City with a population under 30,000. This designation requires the City to calculate both the voter-approval tax rate as well as the de minimis tax rate. If the City adopts a tax rate that is lower than the de minimis tax rate and does not exceed the voter approval rate, then it is not subject to an automatic election or a petition for an election. The budget incorporates a tax rate lower than both the voter approval tax rate and the de minimis tax rate.

Despite the challenges the City has faced during fiscal year 2020, there have also been very positive moves. The City recently undertook one its largest annexations, by annexing approximately 117 Acres, which previously served as the Fort Bend Country Club Golf Course. This property is home to a future mixed-use development that will provide additional property tax and retail value to the City.

In addition to a historic annexation, the City has also reached an agreement with Union Pacific that will facilitate the installation of Wayside Horns. Wayside horns will create a quiet zone within the City and will improve the quality of life for residents and businesses as it reduces noise pollution from trains passing through the City.

Economic Development

The City of Richmond continues to engage in strategic activities to expand the city's tax base, increase sales tax revenues, and recruit new employment opportunities for residents. The City of Richmond was successful in deploying new economic development tools that will help to achieve these key economic goals. Some of the notable achievements include the passage of new legislation that will help to enable commercial development by capturing state shares of hotel taxes, sales taxes, and mixed-beverage taxes for the development of a hotel and convention center.

The City continues to partner with property owners to strategically annex properties and engage in public-private partnerships when appropriate in order to grow Richmond's local economy and increase city revenue. Richmond has seen an increase in economic opportunities that have resulted from executing its strategic planning objectives and from the rapid growth occurring in Fort Bend County as a whole. Richmond is located in the center of a wave of growth that is projected to grow the county's population to 2.25 million residents by the year 2050. Richmond's strategic infrastructure, investments and planning will help it to capitalize on this in the coming years.

The tourism industry continues to grow in Richmond despite the COVID-19 pandemic. LaQuinta Inn & Suites, a 51,000 square foot hotel with 83 rooms, opened for business in January 2019 and was the first hotel to operate in Richmond. Two additional hotels have opened in 2019 and 2020, which are the Hilton Home2 Suites and the Marriott Fairfield Inn, respectively.

Richmond's many cultural and historic sites mixed with its collection of unique restaurants and stores make it an ideal location for regional tourism. The new revenue stream of hotel occupancy tax dollars will enable the City of Richmond to invest in activities such as tourism promotion and historic preservation that will further enlarge this sector of the local economy.

The City has recently entered into two incentive agreements that have brought new businesses into the City, which will create additional sales tax revenue and continues to build on the Comprehensive Master Plan Priority of diversifying revenues.

Employee Compensation and Benefits

One of the City's main assets are its employees. In order to ensure the City maintains quality employees, it invests in their health and wellbeing through a competitive compensation and benefits package. This philosophy has allowed the City to maintain and recruit highly skilled employees, who in turn deliver outstanding service to the community. As a result of the service-oriented nature of the General Fund, particularly in the Public Safety category, approximately 70% of the expenditures are allocated to salaries and benefits. In order to continue recruiting and retaining quality employees, the budget incorporates a contingency for salaries adjustment. Should the economy meet or exceed expectations, the City manager will have the ability to utilize those funds for salary adjustments.

The City created its first employee benefits trust fund on October 19, 2019, which has allowed the City to save 1.75% on its benefit premiums. The budget incorporates a 7% increase for employer contributions.

Another benefit the City offers its employees is a retirement plan through the Texas Municipal Retirement System (TMRS). The City recently received its 2021 rate letter from TMRS that indicated a slightly higher contribution requirement in the 2021 plan year. Specifically, the City's contribution rate would be 15.31%, which is a slight increase from the prior year contribution of 14.80%. This increase will be effective in January, as the TMRS system runs on a calendar year basis. The City's funded ratio is a healthy 88.6%. It's important to note that the TMRS system is a stable system and is different than the retirement systems maintained by some large municipalities.

Tax Rate and User Fees

The budget includes a decrease in the property tax rate from **$0.699900** to **$0.687772** per hundred-dollar value for the fiscal year 2021. This tax rate is lower than the de minimis tax rate and the voter approval tax rate.

The City's sales tax revenue experienced strong growth over the first half of 2020, however, the current economic uncertainty necessitates a conservative estimate for growth. This year, the City expects sales tax revenue to increase approximately 3.0% over year end projections.

There are no planned adjustments to the Utility or Surface Water rates incorporated into this budget. Those rates will be evaluated mid-year based on capital needs within those funds.

The Solid Waste funds incorporates a 2.93% increase based on contractual obligation with Republic services. Also, the City included an increase based on the consumer price index for Fire Protection fees based on existing Fire Protection agreements.

Financial Summary

The development of the fiscal year 2021 budget has resulted in a sound financial plan that best aligns the City's increasing demands with its limited financial resources. It's important to emphasize that the budget continues to maintain flexibility through its fund balance policies. Fund balance policies are one of the mechanisms the City uses to mitigate risks associated with changes in the economy or natural disasters. This ensures that extraneous events do not impact the operations of the City.

Another mechanism the City utilizes to mitigate risk associated with forecasting future revenues is by actively managing contingencies, and transfers to other funds for capital purchases. This process affords staff an opportunity to assess the financial position of the City as it moves into the next calendar year.

Based on the priorities addressed, identified and discussed above, the fiscal year 2021 budget totals $35,642,689, net of transfers.

Fund	Annual Budget
General Fund	**18,075,586**
Debt Service Fund	**1,575,844**
Utilities Fund	**9,016,742**
Solid Waste Fund	**1,750,000**
Development Corporation Fund	**3,471,046**
Surface Water Fund	**4,757,650**
Special Revenue Funds	**1,068,417**
Internal Service Funds	**2,812,000**
Operating Budget	**42,527,286**
Transfers Out	**(4,826,213)**
Employer Benefits Contribution	**(2,058,384)**
Total Budget Net of Interfund Transfers	**35,642,689**

The fiscal year 2021 budget has been developed with the Commission priorities in mind. I encourage you to read further into the information describing the fiscal year 2021 budget. We are grateful for the opportunity to serve the citizens of Richmond.

Respectively Submitted,

Terri Vela
City Manager

Justin Alderete
Finance Director

RICHMOND

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FINANCIAL SUMMARY

RICHMOND

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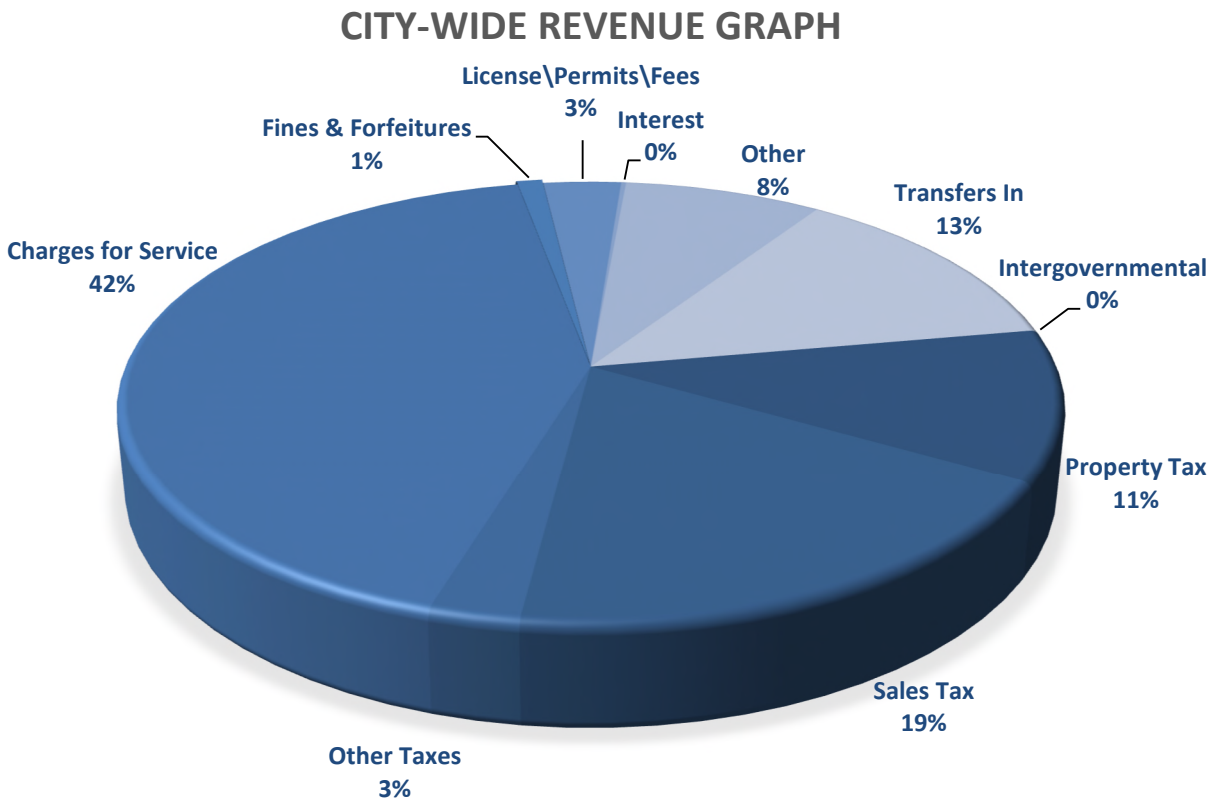
Revenue Sources

Revenue sources for the City total $37.6 million and are grouped into ten primary revenue categories. These categories include property taxes, sales tax, other taxes (franchise taxes and hotel occupancy taxes), charges for services, fines and forfeitures, license\permits\fees (permit fees, inspection fees, permit fees, plan review fees, developer fees, reconnection fees, and impact fees), interest, other (contributions to the employee benefits trust, miscellaneous revenues), and intergovernmental (grants and proceeds from other governmental units).



Property Tax

Revenues from ad valorem or property taxes represent only 11% of overall revenues at $4.2 million. Property tax revenues are based on a nominal tax rate of $0.687772 per $100 of assessed valuation for tax year 2020. Property tax collection is authorized by the State of Texas up to $2.50 per $100 of assessed valuation for maintenance and operations and debt service. The budget assumes an annual collection rate of 98%.

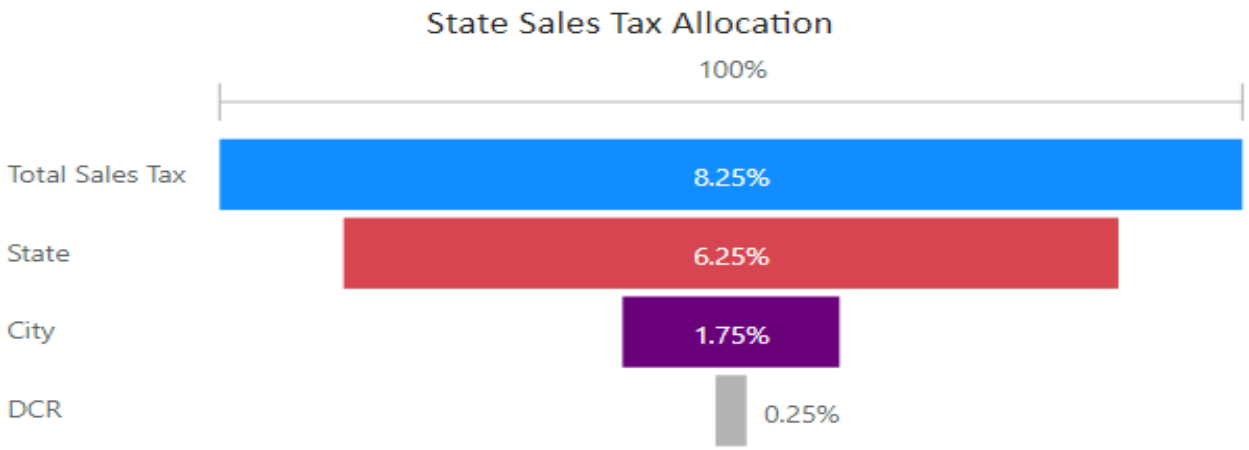
Sales Tax

Sales tax revenue is budgeted at $7.1 million and represents 19% of total revenues. The total sales tax rate within Richmond is 8.25%, of that total, 6.25% is collected and retained by the Texas Comptroller's office, and the remaining 2% is remitted to the City.

Consistent with the comprehensive master plan, the City has entered into several strategic partnership agreements (SPAs) that allow for limited purpose annexation and the collection of sales tax within certain municipal utility districts (MUDs).

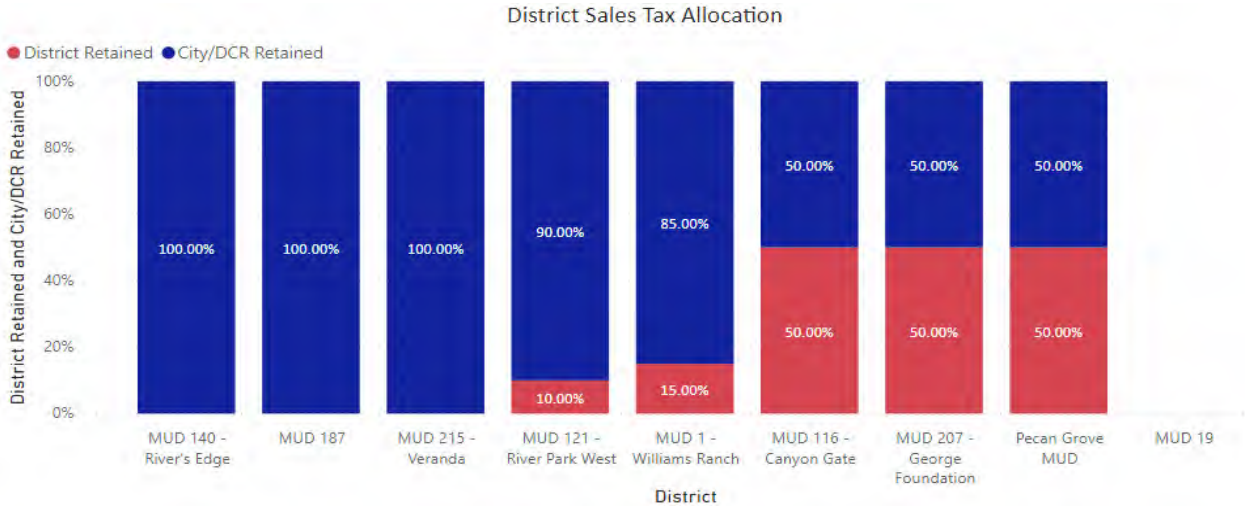
While the City receives 100% of the sales tax collected within the City, these strategic partnership agreements provide for, in most cases, some sharing of the sales tax revenue (between the City and MUDs). As a result of these agreements, after the City remits the MUDs proportional share of its sales tax, the City then remits 25% of the remaining sales tax to the Development Corporation and retains 75% in the General Fund.

The graphs below highlight the allocation of sales tax between the State, City, and Development Corporation Richmond (DCR), as well as the allocation of sales tax based on strategic partnership agreements the City has entered into with the MUDs.



Other Taxes

Other Taxes represent 3% of City revenues at $1.0 million and are comprised of franchise and hotel occupancy taxes. Franchise taxes are anticipated to total $0.84 million. Franchise revenues are derived from non-exclusive franchise agreements the City has with utility providers that use the City's right-of-way to conduct business. These agreements contain a franchise fee clause that requires the utility companies to compensate the City for use of right-of-way. Generally, the fees are based on a percentage of gross receipts or a per-unit of usage charge (generated by customers located within the City's corporate limits). Hotel occupancy taxes are anticipated to total $0.16 million. Both franchise taxes and hotel occupancy taxes are estimated using trend analysis. Historic performance is analyzed and growth from new development is factored into the estimates when developing the budget.



Charges for Services

Charges for services represent 42% of total revenues at $15.9 million and include fees for services in the General, Utilities, Surface Water, and Solid Waste Funds.

General Fund Charges for Services

Charges for services in the General Fund total $2.9 million and are primarily derived from fees for services for fire protection in the City's extraterritorial jurisdiction.

Fire protection fees are paid by Municipal Utility Districts (MUDs) within the City's extraterritorial jurisdiction (ETJ) and by Fort Bend County for areas outside the City but served by the Richmond Fire Department. Fire protection fees are adjusted each year based on the strategic partnership agreements between the City and the districts.

Utility & Surface Water Charges for Services

Utility charges for services are anticipated to generate $8.2 million, and surface water charges for services are estimate at $3.1 million. The City charges fees for the provision of water and wastewater services to residents and businesses serviced by the City. Customers are charged a base rate for water and

wastewater, depending on the size of the meter installed, and a volume fee based on metered consumption. Volumetric revenues are budgeted based on estimated water consumption. The City also charges Groundwater Reduction Plan (GRP) pumpage fees, which are established by ordinance. The FY21 budget maintains the GRP pumpage of $2.42 per 1,000 gallons of groundwater produced. There are no changes to water, surface water or wastewater rates for FY21.

Solid Waste Charges for Services

Charges for services in the Solid Waste Fund are anticipated to total $1.75 million. The City contracts solid waste service through Republic Services. Residents currently pay a pass through per month, which is collected by the City, for this service. The City's contract with Republic Services includes a CPI adjustment, based on the June CPI report published by the Bureau of Labor Statistics, and rates are adjusted pursuant to the contract terms.

Fines & Forfeitures

Fines and Forfeitures represent 1% of total revenues and are anticipated to total $0.39 million. Funds from this category of revenue are typically derived from citations issued by law enforcement as well as code enforcement that are brought for action through the City's Municipal Court. There are several factors including state law and court decisions that impact the level of collections within this category.

License\Permits\Fees

License\Permits\Fees represent 3% of total revenues and are anticipated to total $1.2 million. This revenue stream includes permit fees, inspection fees, plan review fees, developer fees, reconnection fees, and impact fees. These fees are primarily development driven, and the timing of development impacts the collection of this revenue stream.

Interest

Interest income represents less than 1% of total revenues and is estimated at $0.07 million. Interest income is derived from the investment of the City's available funds into interest bearing securities in compliance with the City's formal investment policy. This revenue stream is highly correlated with the interest rates on government securities.

Other

Other income represents 8% of total revenues and is estimated at $3.0 million. This income is primarily from the Employee Benefits Trust Fund. Revenue from the Employee Benefits Trust fund represents $2.4 million of the $3 million in total revenue. The sources for this revenue include contributions from the City of Richmond for employee benefits, as well as employee contributions. The remaining revenue within this category is miscellaneous in nature.

Transfers In

Transfers In represents 13% of total revenues and is estimated at $4.8 million. These transfers represent interfund activities, which occur between the funds within the City. These interfund transfers include cost

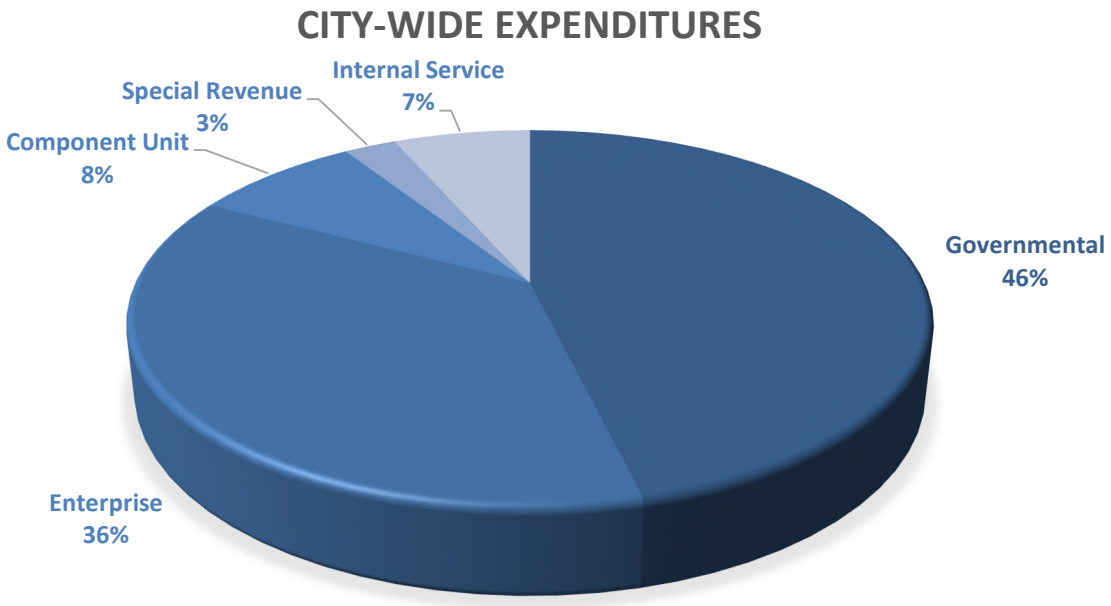
allocation overhead reimbursement, transfers to support fleet replacement, and transfers to support debt service.

Intergovernmental

Intergovernmental revenue represents less than 1% of total revenue and is estimated at $7,160. This revenue is derived from grants, such as the bullet proof vest grant, which is represented in this figure.

Expenditures by Fund Type

The FY21 budget totals $42.5 million (including inter-fund transfers). The chart below illustrates expenditures by fund type.



Governmental Fund expenditures represent 46% of overall expenditures at $19.7 million. Governmental Expenditures are expenses that originate in the general fund and debt service fund. These expenditures are most commonly associated with governmental activities such as providing public safety protection, as well as public works services. The debt service fund is used to service the debt on capital infrastructure projects within the City.

Enterprise Fund expenditures represent 36% of total expenditures at $15.5 million. Enterprise funds are funds that act like a private business and are self-supported by charges for services and fees. The City has three enterprise funds, the Utility Fund (Water & Sewer), Surface Water, and Solid Waste.

Special Revenue expenditures represent 3% of total expenditures at $1.1 million. Special revenue funds are legally restricted for a specific purpose and cannot be used to fund general government activities. The City has fifteen special revenue funds, which include Wastewater Impact Fee, Water Impact Fee, Festivals, Parks Improvement, City Seized Funds, State Seizures, Federal Seizures, Municipal Court Truancy, Municipal Court Jury, Tourism (Hotel Occupancy Tax), Community Development Block Grant, TCOLE Fire, TCOLE Police, Court Technology, and Court Security.

Component Unit expenditures represent 8% of total expenditures at $3.5 million. The City has one discretely presented component unit, which is the Development Corporation Richmond (DCR), a 4B corporation. This funding includes operational expenditures as well as funds for ongoing capital projects. Funding in the DCR is restricted to approved uses pursuant to state law and cannot be used to support general government activities.

Internal Service expenditures represent 7% of total expenditures at $2.8 million. The City has two internal service funds, the employee benefits trust fund, and the fleet replacement fund. The employee benefits trust fund was created in FY20 to act as a conduit for the payment of employee health benefits on behalf of the employees of the City. Establishing an employee benefits trust under Texas Insurance Code 222.002 (c) (5) allows the City to take advantage of tax savings. Had the City not establish the trust fund the City's insurance provider would have been charged an additional 1.75% tax under state law and would have then passed that expense on to the City. The Fleet replacement fund for the City is newly established for FY21 and will act as mechanism to ensure vehicles are replaced as necessary and to save on overall maintenance and fuel. The Fleet replacement fund acts as an escrow account for vehicles, which helps stabilize the tax rate and user fee rates. This is accomplished by maintaining a constant contribution from each fund based on the vehicle's useful life.

Expenditures by Major Fund

The narrative below provides a summary on how funds are appropriated within the City's major operating funds. A detailed explanation of expenditures within all funds can be found in the financial section of this document.

General Fund

The General Fund budget, including inter-fund transfers, totals $18.1 million.

The General Fund budgeted fund balance has a planned one-time drawdown of $1.3 million. It's important to note that the General Fund will no longer be combined with Solid Waste in FY21. As a result, the General Fund will appear to have lower revenues and expenditures in these categories. The anticipated FY21 ending fund balance in the General Fund is $4.9 million, which represents 100 days of fund balance available and is higher than the policy requirement of 90 days.

Utility System Fund

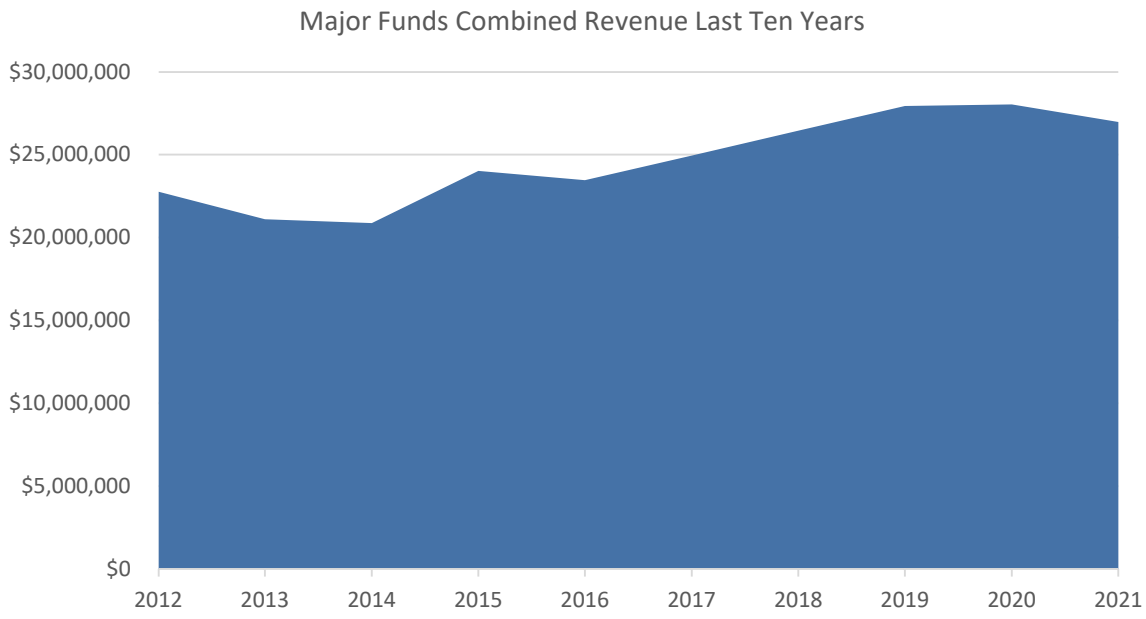
The Water Utility Fund budget totals $9.0 million including inter-fund transfers. The anticipated FY21 ending fund balance in the Utility Fund is $2.3 million, which represents 92 days of fund balance available and is higher than the policy requirement of 90 days.

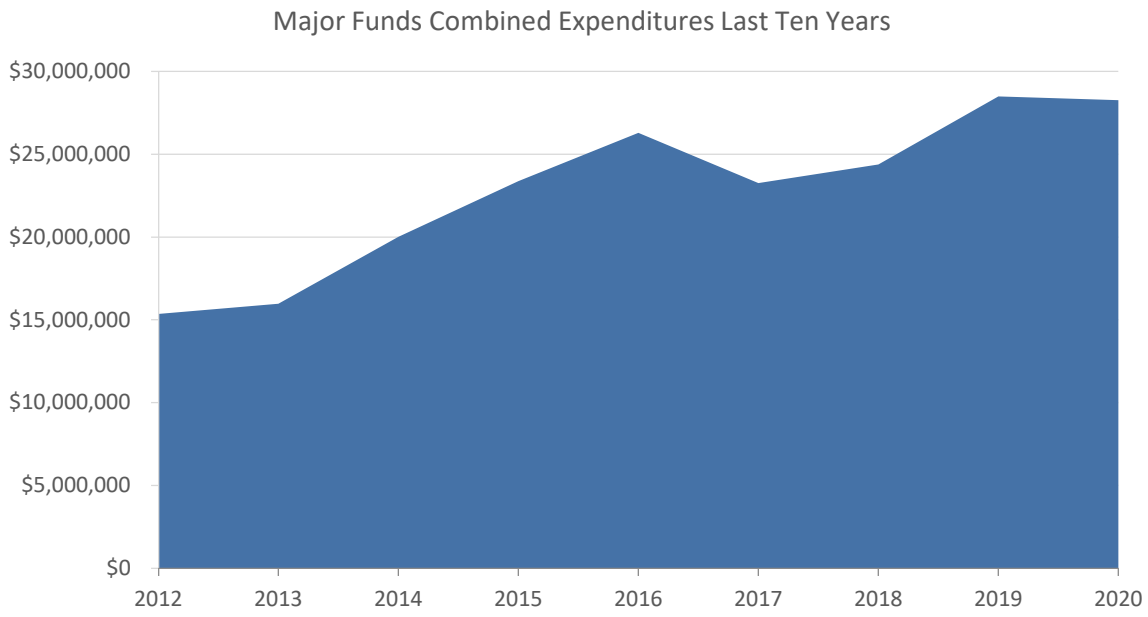
Debt Service Funds

The budget in the Debt Service Funds, including inter-fund transfers, totals $1.6 million. Expenditures include $1.6 million in debt service payments and fiscal fees. The ending fund balance is anticipated at $0.2 million.

Historical Revenue and Expenditure trends for Major Funds

The graphs below highlight the combined revenues and expenditures in the General Fund, Utility Fund and Debt Service fund over the last 10 year. The combined trend for revenues and expenditures will be skewed as a result of the separation of Solid Waste into its own fund, whereas in previous years it was combined with the General Fund.




Major Funds Combined Expenditures Last Ten Years
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
2012
2013
2014
2015
2016
2017
2018
2019
2020

Summary of All Funds

	FY19	FY20	FY20	FY21
	Prior Year Actuals	**Current Budget**	**Year-End Estimates**	**Annual Budget**
Revenue				
Operating				
Property Tax	3,624,398	4,001,105	4,001,105	4,161,585
Sales Tax	6,670,484	6,154,500	6,850,000	7,065,000
Other Taxes	871,202	789,100	923,100	1,022,700
Charges for Service	14,717,058	15,597,126	15,743,626	15,915,390
Fines & Forfeitures	442,728	442,600	299,939	387,388
License\Permits\Fees	1,095,972	1,407,000	3,022,265	1,176,400
Interest	66,865	55,632	125,440	72,807
Other	2,446,467	194,772	2,192,114	2,695,000
Intergovernmental	229,727	213,503	1,125,134	7,160
Operating Total	**30,164,901**	**28,855,338**	**34,282,723**	**32,503,429**
Non-Operating				
Other	-	-	-	300,000
Transfers In	4,428,804	4,136,052	4,221,889	4,826,213
Non-Operating Total	**4,428,804**	**4,136,052**	**4,221,889**	**5,126,213**
Revenue Total	**34,593,705**	**32,991,390**	**38,504,613**	**37,629,642**
Expenditure				
Operating				
Salaries & Benefits	14,082,398	15,292,655	16,528,755	17,393,686
Supplies	2,072,074	2,673,617	2,673,617	2,677,510
Repairs & Maintenance	1,088,317	1,184,875	1,184,875	1,150,799
Purchased Services	4,897,155	4,404,008	4,367,208	4,542,365
Professional Services	534,647	557,900	557,900	251,073
Capital Items/Other	102,371	1,353,277	4,177,828	538,606
Operating Total	**22,776,961**	**25,466,332**	**29,490,183**	**26,554,039**
Non-Operating				
Non-Departmental	6,008,176	4,014,995	5,276,810	6,157,614
Capital Items/Other	1,536,229	2,149,700	736,330	4,989,420
Transfers Out	4,130,174	4,136,052	4,136,052	4,826,213
Non-Operating Total	**11,674,578**	**10,300,747**	**10,149,192**	**15,973,247**
Expenditure Total	**34,451,540**	**35,767,079**	**39,639,375**	**42,527,286**
Net Income	**142,166**	**(2,775,689)**	**(1,134,763)**	**(4,897,644)**

Annual Budget

	Governmental		Governmental Total
	General Fund	Debt Service Fund	
Revenue			
Operating			
Property Tax	3,038,632	1,122,953	**4,161,585**
Sales Tax	5,400,000	-	**5,400,000**
Other Taxes	862,700	-	**862,700**
Charges for Service	2,881,000	-	**2,881,000**
Fines & Forfeitures	370,000	-	**370,000**
License\Permits\Fees	666,000	-	**666,000**
Interest	50,000	5,307	**55,307**
Other	64,000	-	**64,000**
Intergovernmental	7,160	-	**7,160**
Operating Total	**13,339,492**	**1,128,259**	**14,467,751**
Non-Operating			
Other	100,000	-	**100,000**
Transfers In	3,335,275	494,938	**3,830,213**
Non-Operating Total	**3,435,275**	**494,938**	**3,930,213**
Revenue Total	**16,774,767**	**1,623,197**	**18,397,964**
Expenditure			
Operating			
Salaries & Benefits	12,109,208	-	**12,109,208**
Supplies	1,363,968	-	**1,363,968**
Repairs & Maintenance	617,180	-	**617,180**
Purchased Services	1,178,119	13,000	**1,191,119**
Professional Services	210,093	-	**210,093**
Capital Items/Other	21,683	-	**21,683**
Operating Total	**15,500,250**	**13,000**	**15,513,250**
Non-Operating			
Non-Departmental	1,488,336	1,562,844	**3,051,180**
Transfers Out	337,000	-	**337,000**
Capital Items/Other	750,000	-	**750,000**
Non-Operating Total	**2,575,336**	**1,562,844**	**4,138,180**
Expenditure Total	**18,075,586**	**1,575,844**	**19,651,430**
Revenue Over/(Under) Expense	**(1,300,819)**	**47,353**	**(1,253,466)**
Beginning Fund Balance	6,240,079	190,672	**6,430,751**
Ending Fund Balance	4,939,259	238,025	**5,177,285**

Annual Budget

	Enterprise			Enterprise Total
	Utilities Fund	**Surface Water Fund**	**Solid Waste Fund**	
Revenue				
Operating				
Property Tax	-	-	-	**-**
Sales Tax	-	-	-	**-**
Other Taxes	-	-	-	**-**
Charges for Service	8,217,390	3,067,000	1,750,000	**13,034,390**
Fines & Forfeitures	-	-	-	**-**
License\Permits\Fees	360,400	-	-	**360,400**
Interest	5,000	3,000	-	**8,000**
Other	100,000	-	-	**100,000**
Intergovernmental	-	-	-	**-**
Operating Total	**8,682,790**	**3,070,000**	**1,750,000**	**13,502,790**
Non-Operating				
Other	100,000	100,000	-	**200,000**
Transfers In	-	-	-	**-**
Non-Operating Total	**100,000**	**100,000**	**-**	**200,000**
Revenue Total	**8,782,790**	**3,170,000**	**1,750,000**	**13,702,790**
Expenditure				
Operating				
Salaries & Benefits	2,583,255	261,224	-	**2,844,478**
Supplies	1,024,675	288,867	-	**1,313,542**
Repairs & Maintenance	513,990	19,628	-	**533,619**
Purchased Services	750,052	490,119	1,750,000	**2,990,170**
Professional Services	20,980	20,000	-	**40,980**
Capital Items/Other	-	-	-	**-**
Operating Total	**4,892,952**	**1,079,837**	**1,750,000**	**7,722,789**
Non-Operating				
Non-Departmental	723,621	2,102,813	-	**2,826,434**
Transfers Out	3,312,169	275,000	-	**3,587,169**
Capital Items/Other	88,000	1,300,000	-	**1,388,000**
Non-Operating Total	**4,123,790**	**3,677,813**	**-**	**7,801,603**
Expenditure Total	**9,016,742**	**4,757,650**	**1,750,000**	**15,524,392**
Revenue Over/(Under) Expense	**(233,952)**	**(1,587,650)**	**-**	**(1,821,602)**
Beginning Fund Balance	2,516,417	3,743,316	-	**6,259,733**
Ending Fund Balance	2,282,465	2,155,665	-	**4,438,130**

Annual Budget

	Special Revenue			
	Wastewater Impact Fee Fund	**Water Impact Fee Fund**	**Tourism Fund**	**TCOLE (Fire Grants)**
Revenue				
Operating				
Property Tax	-	-	-	-
Sales Tax	-	-	-	-
Other Taxes	-	-	160,000	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
License\Permits\Fees	100,000	50,000	-	-
Interest	5,000	1,500	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Operating Total	**105,000**	**51,500**	**160,000**	**-**
Non-Operating				
Other	-	-	-	-
Transfers In	-	-	-	-
Non-Operating Total	**-**	**-**	**-**	**-**
Revenue Total	**105,000**	**51,500**	**160,000**	**-**
Expenditure				
Operating				
Salaries & Benefits	-	-	-	-
Supplies	-	-	-	-
Repairs & Maintenance	-	-	-	-
Purchased Services	-	-	-	845
Professional Services	-	-	-	-
Capital Items/Other	-	-	-	-
Operating Total	**-**	**-**	**-**	**845**
Non-Operating				
Non-Departmental	-	-	-	-
Transfers Out	-	-	-	-
Capital Items/Other	653,000	300,000	-	-
Non-Operating Total	**653,000**	**300,000**	**-**	**-**
Expenditure Total	**653,000**	**300,000**	**-**	**845**
Revenue Over/(Under) Expense	**(548,000)**	**(248,500)**	**160,000**	**(845)**
Beginning Fund Balance	1,617,184	983,720	142,032	845
Ending Fund Balance	1,069,184	735,220	302,032	-

Annual Budget

	Special Revenue			
	TCOLE (Police Grants)	Court Truancy Prevention Fund	Court Jury Fund	Court Technology Fund
Revenue				
Operating				
Property Tax	-	-	-	-
Sales Tax	-	-	-	-
Other Taxes	-	-	-	-
Charges for Service	-	-	-	-
Fines & Forfeitures	-	6,210	124	4,968
License\Permits\Fees	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Operating Total	**-**	**6,210**	**124**	**4,968**
Non-Operating				
Other	-	-	-	-
Transfers In	-	-	-	-
Non-Operating Total	**-**	**-**	**-**	**-**
Revenue Total	**-**	**6,210**	**124**	**4,968**
Expenditure				
Operating				
Salaries & Benefits	-	-	-	-
Supplies	-	-	-	-
Repairs & Maintenance	-	-	-	-
Purchased Services	9,141	-	-	-
Professional Services	-	-	-	-
Capital Items/Other	-	-	-	-
Operating Total	**9,141**	**-**	**-**	**-**
Non-Operating				
Non-Departmental	-	-	-	-
Transfers Out	-	-	-	-
Capital Items/Other	-	-	-	-
Non-Operating Total	**-**	**-**	**-**	**-**
Expenditure Total	**9,141**	**-**	**-**	**-**
Revenue Over/(Under) Expense	**(9,141)**	**6,210**	**124**	**4,968**
Beginning Fund Balance	9,141	1,405	30	12,326
Ending Fund Balance	-	7,615	154	17,294

Annual Budget

	Special Revenue				Special Revenue Total
	Court Security Fund	Parks Improvement Fund	Seized Funds - City Fund	State Seizures Fund	
Revenue					
Operating					
Property Tax	-	-	-	-	**-**
Sales Tax	-	-	-	-	**-**
Other Taxes	-	-	-	-	**160,000**
Charges for Service	-	-	-	-	**-**
Fines & Forfeitures	6,086	-	-	-	**17,388**
License\Permits\Fees	-	-	-	-	**150,000**
Interest	-	-	-	-	**6,500**
Other	-	-	-	-	**-**
Intergovernmental	-	-	-	-	**-**
Operating Total	**6,086**	**-**	**-**	**-**	**333,888**
Non-Operating					
Other	-	-	-	-	**-**
Transfers In	-	-	-	-	**-**
Non-Operating Total	**-**	**-**	**-**	**-**	**-**
Revenue Total	**6,086**	**-**	**-**	**-**	**333,888**
Expenditure					
Operating					
Salaries & Benefits	-	-	-	-	**-**
Supplies	-	-	-	-	**-**
Repairs & Maintenance	-	-	-	-	**-**
Purchased Services	-	-	10,508	-	**20,494**
Professional Services	-	-	-	-	**-**
Capital Items/Other	-	24,571	-	70,352	**94,923**
Operating Total	**-**	**24,571**	**10,508**	**70,352**	**115,417**
Non-Operating					
Non-Departmental	-	-	-	-	**-**
Transfers Out	-	-	-	-	**-**
Capital Items/Other	-	-	-	-	**953,000**
Non-Operating Total	**-**	**-**	**-**	**-**	**953,000**
Expenditure Total	**-**	**24,571**	**10,508**	**70,352**	**1,068,417**
Revenue Over/(Under) Expense	**6,086**	**(24,571)**	**(10,508)**	**(70,352)**	**(734,529)**
Beginning Fund Balance	24,004	24,571	10,508	70,352	**2,896,118**
Ending Fund Balance	30,090	-	-	-	**2,161,589**

Annual Budget

	Internal Service		Internal Service Total
	Employee Benefits Fund	Fleet Replacement	
Revenue			
Operating			
Property Tax	-	-	-
Sales Tax	-	-	-
Other Taxes	-	-	-
Charges for Service	-	-	-
Fines & Forfeitures	-	-	-
License\Permits\Fees	-	-	-
Interest	-	-	-
Other	2,440,000	86,000	**2,526,000**
Intergovernmental	-	-	-
Operating Total	**2,440,000**	**86,000**	**2,526,000**
Non-Operating			
Other	-	-	-
Transfers In	-	996,000	**996,000**
Non-Operating Total	**-**	**996,000**	**996,000**
Revenue Total	**2,440,000**	**1,082,000**	**3,522,000**
Expenditure			
Operating			
Salaries & Benefits	2,440,000	-	**2,440,000**
Supplies	-	-	-
Repairs & Maintenance	-	-	-
Purchased Services	-	-	-
Professional Services	-	-	-
Capital Items/Other	-	372,000	**372,000**
Operating Total	**2,440,000**	**372,000**	**2,812,000**
Non-Operating			
Non-Departmental	-	-	-
Transfers Out	-	-	-
Capital Items/Other	-	-	-
Non-Operating Total	**-**	**-**	**-**
Expenditure Total	**2,440,000**	**372,000**	**2,812,000**
Revenue Over/(Under) Expense	**-**	**710,000**	**710,000**
Beginning Fund Balance	-	-	-
Ending Fund Balance	-	710,000	710,000

Annual Budget

	Component Unit	Component Unit Total	Revenue Over/(Under) Expense
	Development Corportion Fund		
Revenue			
Operating			
Property Tax	-	**-**	**4,161,585**
Sales Tax	1,665,000	**1,665,000**	**7,065,000**
Other Taxes	-	**-**	**1,022,700**
Charges for Service	-	**-**	**15,915,390**
Fines & Forfeitures	-	**-**	**387,388**
License\Permits\Fees	-	**-**	**1,176,400**
Interest	3,000	**3,000**	**72,807**
Other	5,000	**5,000**	**2,695,000**
Intergovernmental	-	**-**	**7,160**
Operating Total	**1,673,000**	**1,673,000**	**32,503,429**
Non-Operating			
Other	-	**-**	**300,000**
Transfers In	-	**-**	**4,826,213**
Non-Operating Total	**-**	**-**	**5,126,213**
Revenue Total	**1,673,000**	**1,673,000**	**37,629,642**
Expenditure			
Operating			
Salaries & Benefits	-	**-**	**17,393,686**
Supplies	-	**-**	**2,677,510**
Repairs & Maintenance	-	**-**	**1,150,799**
Purchased Services	340,582	**340,582**	**4,542,365**
Professional Services	-	**-**	**251,073**
Capital Items/Other	50,000	**50,000**	**538,606**
Operating Total	**390,582**	**390,582**	**26,554,039**
Non-Operating			
Non-Departmental	280,000	**280,000**	**6,157,614**
Transfers Out	902,044	**902,044**	**4,826,213**
Capital Items/Other	1,898,420	**1,898,420**	**4,989,420**
Non-Operating Total	**3,080,464**	**3,080,464**	**15,973,247**
Expenditure Total	**3,471,046**	**3,471,046**	**42,527,286**
Revenue Over/(Under) Expense	**(1,798,046)**	**(1,798,046)**	**(4,897,644)**
Beginning Fund Balance	5,041,513	**5,041,513**	20,628,114
Ending Fund Balance	3,243,466	**3,243,466**	15,730,470

Department/Fund Relationship

	Governmental		Governmental Total
	General Fund	Debt Service Fund	
Revenue			
Charges for Service	2,881,000	-	**2,881,000**
Fines & Forfeitures	370,000	-	**370,000**
Interest	50,000	5,307	**55,307**
Intergovernmental	7,160	-	**7,160**
License\Permits\Fees	666,000	-	**666,000**
Other	164,000	-	**164,000**
Other Taxes	862,700	-	**862,700**
Property Tax	3,038,632	1,122,953	**4,161,585**
Sales Tax	5,400,000	-	**5,400,000**
Transfers In	3,335,275	494,938	**3,830,213**
Revenue Total	**16,774,767**	**1,623,197**	**18,397,964**
Expenditure			
Accounting & Collecting	-	-	**-**
Building Permits	512,176	-	**512,176**
Customer Service	-	-	**-**
Debt Service	-	1,575,844	**1,575,844**
Development Corporation	-	-	**-**
Emergency Management	125,820	-	**125,820**
Facilities	372,090	-	**372,090**
Fire Department	4,390,031	-	**4,390,031**
Fire Marshall	398,118	-	**398,118**
General Government	1,446,798	-	**1,446,798**
Human Resources	390,064	-	**390,064**
Information Technology	267,190	-	**267,190**
Meter Department	-	-	**-**
Municipal Court	401,697	-	**401,697**
Non-Departmental	1,988,336	-	**1,988,336**
Parks	475,989	-	**475,989**
Parks Improvement	-	-	**-**
Planning	308,425	-	**308,425**
Police	4,787,338	-	**4,787,338**
Public Works	477,519	-	**477,519**
Solid Waste	-	-	**-**
State Narcotics Seizures	-	-	**-**
Streets	1,488,026	-	**1,488,026**
Surface Water	-	-	**-**
TCOLE (Fire Grants)	-	-	**-**
TCOLE (Police Grants)	-	-	**-**
Vehicle Maintenance	245,970	-	**245,970**
Wastewater Collection	-	-	**-**
Wastewater Treatment	-	-	**-**
Water Distribution	-	-	**-**
Water Production	-	-	**-**
Expenditure Total	**18,075,586**	**1,575,844**	**19,651,430**
Revenue Over/(Under) Expense	**(1,300,819)**	**47,353**	**(1,253,466)**

Department/Fund Relationship

	Enterprise			Enterprise Total
	Utilities Fund	Surface Water Fund	Solid Waste Fund	
Revenue				
Charges for Service	8,217,390	3,067,000	1,750,000	**13,034,390**
Fines & Forfeitures	-	-	-	**-**
Interest	5,000	3,000	-	**8,000**
Intergovernmental	-	-	-	**-**
License\Permits\Fees	360,400	-	-	**360,400**
Other	200,000	100,000	-	**300,000**
Other Taxes	-	-	-	**-**
Property Tax	-	-	-	**-**
Sales Tax	-	-	-	**-**
Transfers In	-	-	-	**-**
Revenue Total	**8,782,790**	**3,170,000**	**1,750,000**	**13,702,790**
Expenditure				
Accounting & Collecting	886,086	-	-	**886,086**
Building Permits	-	-	-	**-**
Customer Service	318,680	-	-	**318,680**
Debt Service	-	-	-	**-**
Development Corporation	-	-	-	**-**
Emergency Management	-	-	-	**-**
Facilities	-	-	-	**-**
Fire Department	-	-	-	**-**
Fire Marshall	-	-	-	**-**
General Government	-	-	-	**-**
Human Resources	-	-	-	**-**
Information Technology	-	-	-	**-**
Meter Department	364,249	-	-	**364,249**
Municipal Court	-	-	-	**-**
Non-Departmental	3,739,790	-	-	**3,739,790**
Parks	-	-	-	**-**
Parks Improvement	-	-	-	**-**
Planning	-	-	-	**-**
Police	-	-	-	**-**
Public Works	-	-	-	**-**
Solid Waste	-	-	1,750,000	**1,750,000**
State Narcotics Seizures	-	-	-	**-**
Streets	-	-	-	**-**
Surface Water	-	4,757,650	-	**4,757,650**
TCOLE (Fire Grants)	-	-	-	**-**
TCOLE (Police Grants)	-	-	-	**-**
Vehicle Maintenance	-	-	-	**-**
Wastewater Collection	404,826	-	-	**404,826**
Wastewater Treatment	1,705,815	-	-	**1,705,815**
Water Distribution	824,244	-	-	**824,244**
Water Production	773,053	-	-	**773,053**
Expenditure Total	**9,016,742**	**4,757,650**	**1,750,000**	**15,524,392**
Revenue Over/(Under) Expense	**(233,952)**	**(1,587,650)**	**-**	**(1,821,602)**

Department/Fund Relationship

	Special Revenue			
	Wastewater Impact Fee Fund	**Water Impact Fee Fund**	**Tourism Fund**	**TCOLE (Fire Grants)**
Revenue				
Charges for Service	-	-	-	-
Fines & Forfeitures	-	-	-	-
Interest	5,000	1,500	-	-
Intergovernmental	-	-	-	-
License\Permits\Fees	100,000	50,000	-	-
Other	-	-	-	-
Other Taxes	-	-	160,000	-
Property Tax	-	-	-	-
Sales Tax	-	-	-	-
Transfers In	-	-	-	-
Revenue Total	**105,000**	**51,500**	**160,000**	**-**
Expenditure				
Accounting & Collecting	-	-	-	-
Building Permits	-	-	-	-
Customer Service	-	-	-	-
Debt Service	-	-	-	-
Development Corporation	-	-	-	-
Emergency Management	-	-	-	-
Facilities	-	-	-	-
Fire Department	-	-	-	-
Fire Marshall	-	-	-	-
General Government	-	-	-	-
Human Resources	-	-	-	-
Information Technology	-	-	-	-
Meter Department	-	-	-	-
Municipal Court	-	-	-	-
Non-Departmental	-	-	-	-
Parks	-	-	-	-
Parks Improvement	-	-	-	-
Planning	-	-	-	-
Police	-	-	-	-
Public Works	-	-	-	-
Solid Waste	-	-	-	-
State Narcotics Seizures	-	-	-	-
Streets	-	-	-	-
Surface Water	-	-	-	-
TCOLE (Fire Grants)	-	-	-	845
TCOLE (Police Grants)	-	-	-	-
Vehicle Maintenance	-	-	-	-
Wastewater Collection	-	300,000	-	-
Wastewater Treatment	-	-	-	-
Water Distribution	-	-	-	-
Water Production	653,000	-	-	-
Expenditure Total	**653,000**	**300,000**	**-**	**845**
Revenue Over/(Under) Expense	**(548,000)**	**(248,500)**	**160,000**	**(845)**

Department/Fund Relationship

	Special Revenue			
	TCOLE (Police Grants)	Court Truancy Prevention Fund	Court Jury Fund	Court Technology Fund
Revenue				
Charges for Service	-	-	-	-
Fines & Forfeitures	-	6,210	124	4,968
Interest	-	-	-	-
Intergovernmental	-	-	-	-
License\Permits\Fees	-	-	-	-
Other	-	-	-	-
Other Taxes	-	-	-	-
Property Tax	-	-	-	-
Sales Tax	-	-	-	-
Transfers In	-	-	-	-
Revenue Total	**-**	**6,210**	**124**	**4,968**
Expenditure				
Accounting & Collecting	-	-	-	-
Building Permits	-	-	-	-
Customer Service	-	-	-	-
Debt Service	-	-	-	-
Development Corporation	-	-	-	-
Emergency Management	-	-	-	-
Facilities	-	-	-	-
Fire Department	-	-	-	-
Fire Marshall	-	-	-	-
General Government	-	-	-	-
Human Resources	-	-	-	-
Information Technology	-	-	-	-
Meter Department	-	-	-	-
Municipal Court	-	-	-	-
Non-Departmental	-	-	-	-
Parks	-	-	-	-
Parks Improvement	-	-	-	-
Planning	-	-	-	-
Police	-	-	-	-
Public Works	-	-	-	-
Solid Waste	-	-	-	-
State Narcotics Seizures	-	-	-	-
Streets	-	-	-	-
Surface Water	-	-	-	-
TCOLE (Fire Grants)	-	-	-	-
TCOLE (Police Grants)	9,141	-	-	-
Vehicle Maintenance	-	-	-	-
Wastewater Collection	-	-	-	-
Wastewater Treatment	-	-	-	-
Water Distribution	-	-	-	-
Water Production	-	-	-	-
Expenditure Total	**9,141**	**-**	**-**	**-**
Revenue Over/(Under) Expense	**(9,141)**	**6,210**	**124**	**4,968**

Department/Fund Relationship

	Special Revenue				Special Revenue Total
	Court Security Fund	Parks Improvement Fund	Seized Funds - City Fund	State Seizures Fund	
Revenue					
Charges for Service	-	-	-	-	**-**
Fines & Forfeitures	6,086	-	-	-	**17,388**
Interest	-	-	-	-	**6,500**
Intergovernmental	-	-	-	-	**-**
License\Permits\Fees	-	-	-	-	**150,000**
Other	-	-	-	-	**-**
Other Taxes	-	-	-	-	**160,000**
Property Tax	-	-	-	-	**-**
Sales Tax	-	-	-	-	**-**
Transfers In	-	-	-	-	**-**
Revenue Total	**6,086**	**-**	**-**	**-**	**333,888**
Expenditure					
Accounting & Collecting	-	-	-	-	**-**
Building Permits	-	-	-	-	**-**
Customer Service	-	-	-	-	**-**
Debt Service	-	-	-	-	**-**
Development Corporation	-	-	-	-	**-**
Emergency Management	-	-	-	-	**-**
Facilities	-	-	-	-	**-**
Fire Department	-	-	-	-	**-**
Fire Marshall	-	-	-	-	**-**
General Government	-	-	10,508	-	**10,508**
Human Resources	-	-	-	-	**-**
Information Technology	-	-	-	-	**-**
Meter Department	-	-	-	-	**-**
Municipal Court	-	-	-	-	**-**
Non-Departmental	-	-	-	-	**-**
Parks	-	-	-	-	**-**
Parks Improvement	-	24,571	-	-	**24,571**
Planning	-	-	-	-	**-**
Police	-	-	-	-	**-**
Public Works	-	-	-	-	**-**
Solid Waste	-	-	-	-	**-**
State Narcotics Seizures	-	-	-	70,352	**70,352**
Streets	-	-	-	-	**-**
Surface Water	-	-	-	-	**-**
TCOLE (Fire Grants)	-	-	-	-	**845**
TCOLE (Police Grants)	-	-	-	-	**9,141**
Vehicle Maintenance	-	-	-	-	**-**
Wastewater Collection	-	-	-	-	**300,000**
Wastewater Treatment	-	-	-	-	**-**
Water Distribution	-	-	-	-	**-**
Water Production	-	-	-	-	**653,000**
Expenditure Total	**-**	**24,571**	**10,508**	**70,352**	**1,068,417**
Revenue Over/(Under) Expense	**6,086**	**(24,571)**	**(10,508)**	**(70,352)**	**(734,529)**

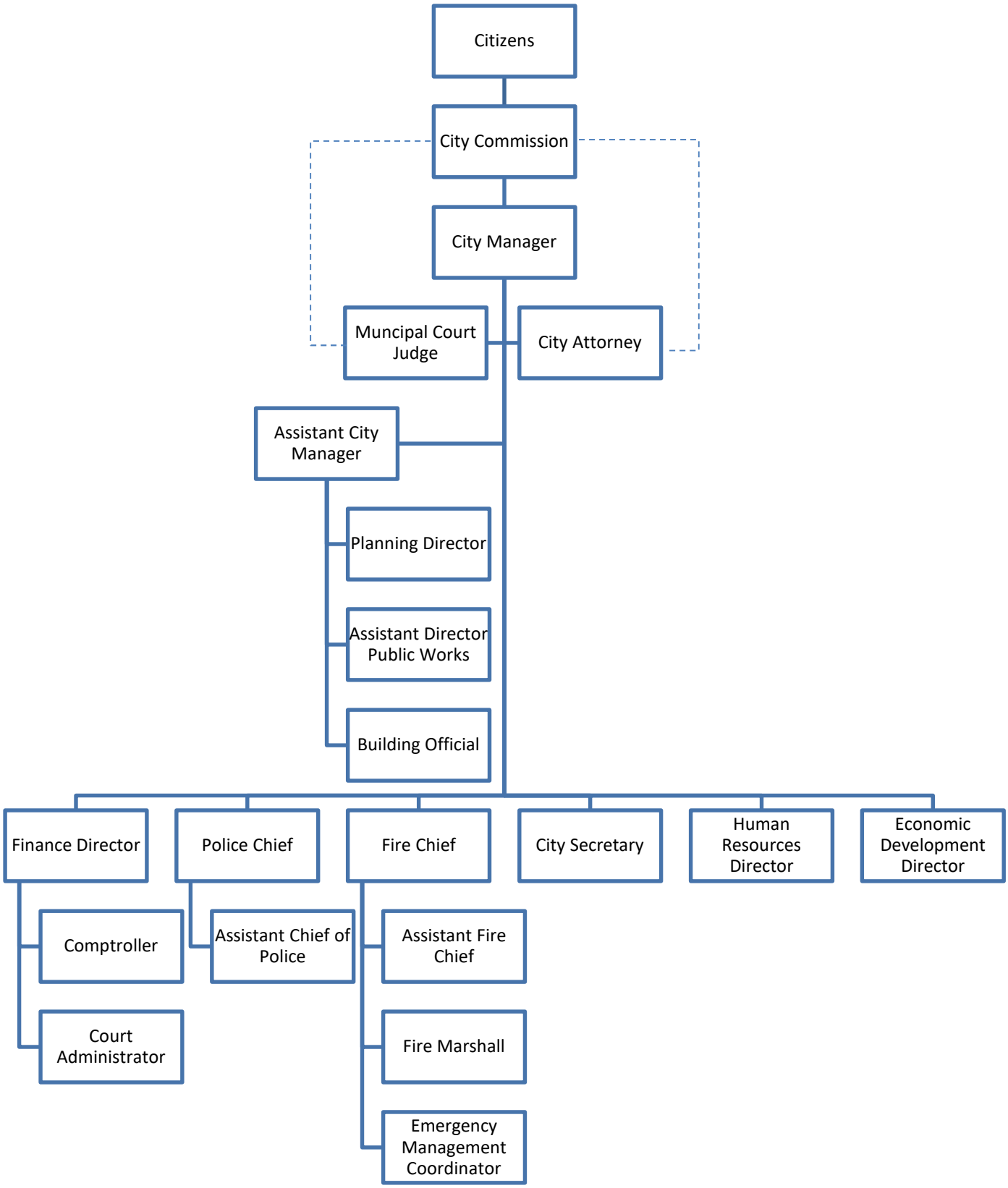
Department/Fund Relationship

	Internal Service		Internal Service Total
	Employee Benefits Fund	Fleet Replacement	
Revenue			
Charges for Service	-	-	**-**
Fines & Forfeitures	-	-	**-**
Interest	-	-	**-**
Intergovernmental	-	-	**-**
License\Permits\Fees	-	-	**-**
Other	2,440,000	86,000	**2,526,000**
Other Taxes	-	-	**-**
Property Tax	-	-	**-**
Sales Tax	-	-	**-**
Transfers In	-	996,000	**996,000**
Revenue Total	**2,440,000**	**1,082,000**	**3,522,000**
Expenditure			
Accounting & Collecting	-	-	**-**
Building Permits	-	-	**-**
Customer Service	-	-	**-**
Debt Service	-	-	**-**
Development Corporation	-	-	**-**
Emergency Management	-	-	**-**
Facilities	-	-	**-**
Fire Department	-	40,000	**40,000**
Fire Marshall	-	-	**-**
General Government	-	-	**-**
Human Resources	2,440,000	-	**2,440,000**
Information Technology	-	-	**-**
Meter Department	-	52,000	**52,000**
Municipal Court	-	-	**-**
Non-Departmental	-	-	**-**
Parks	-	-	**-**
Parks Improvement	-	-	**-**
Planning	-	-	**-**
Police	-	26,000	**26,000**
Public Works	-	-	**-**
Solid Waste	-	-	**-**
State Narcotics Seizures	-	-	**-**
Streets	-	112,000	**112,000**
Surface Water	-	-	**-**
TCOLE (Fire Grants)	-	-	**-**
TCOLE (Police Grants)	-	-	**-**
Vehicle Maintenance	-	-	**-**
Wastewater Collection	-	56,000	**56,000**
Wastewater Treatment	-	-	**-**
Water Distribution	-	-	**-**
Water Production	-	86,000	**86,000**
Expenditure Total	**2,440,000**	**372,000**	**2,812,000**
Revenue Over/(Under) Expense	**-**	**710,000**	**710,000**

Department/Fund Relationship

	Component Unit	Component Unit Total	Revenue Over/(Under) Expense
	Development Corportion Fund		
Revenue			
Charges for Service	-	**-**	**15,915,390**
Fines & Forfeitures	-	**-**	**387,388**
Interest	3,000	**3,000**	**72,807**
Intergovernmental	-	**-**	**7,160**
License\Permits\Fees	-	**-**	**1,176,400**
Other	5,000	**5,000**	**2,995,000**
Other Taxes	-	**-**	**1,022,700**
Property Tax	-	**-**	**4,161,585**
Sales Tax	1,665,000	**1,665,000**	**7,065,000**
Transfers In	-	**-**	**4,826,213**
Revenue Total	**1,673,000**	**1,673,000**	**37,629,642**
Expenditure			
Accounting & Collecting	-	**-**	**886,086**
Building Permits	-	**-**	**512,176**
Customer Service	-	**-**	**318,680**
Debt Service	-	**-**	**1,575,844**
Development Corporation	3,471,046	**3,471,046**	**3,471,046**
Emergency Management	-	**-**	**125,820**
Facilities	-	**-**	**372,090**
Fire Department	-	**-**	**4,430,031**
Fire Marshall	-	**-**	**398,118**
General Government	-	**-**	**1,457,306**
Human Resources	-	**-**	**2,830,064**
Information Technology	-	**-**	**267,190**
Meter Department	-	**-**	**416,249**
Municipal Court	-	**-**	**401,697**
Non-Departmental	-	**-**	**5,728,126**
Parks	-	**-**	**475,989**
Parks Improvement	-	**-**	**24,571**
Planning	-	**-**	**308,425**
Police	-	**-**	**4,813,338**
Public Works	-	**-**	**477,519**
Solid Waste	-	**-**	**1,750,000**
State Narcotics Seizures	-	**-**	**70,352**
Streets	-	**-**	**1,600,026**
Surface Water	-	**-**	**4,757,650**
TCOLE (Fire Grants)	-	**-**	**845**
TCOLE (Police Grants)	-	**-**	**9,141**
Vehicle Maintenance	-	**-**	**245,970**
Wastewater Collection	-	**-**	**760,826**
Wastewater Treatment	-	**-**	**1,705,815**
Water Distribution	-	**-**	**824,244**
Water Production	-	**-**	**1,512,053**
Expenditure Total	**3,471,046**	**3,471,046**	**42,527,286**
Revenue Over/(Under) Expense	**(1,798,046)**	**(1,798,046)**	**(4,897,644)**

Structure by Key Leadership Team



Key Leadership Team

City Manager…….Terri Vela

City Attorney…….Gary Smith

Assistant City Manager/Com. Dev……..Howard Christian

Finance Director…….……Justin Alderete

Municipal Court Judge…….Phyllis A. Ross

Police Chief……..Jeff Craig

Fire Chief……Michael Youngblood

Planning Director……Jose Abraham

Human Resources Director……..Shelly Freeman

Economic Development Director……Vacant

Comptroller……Maritza Salazar

Assistant Public Works Director……..Jim Whitehead

Assistant Fire Chief……Derek Brown

Fire Marshal……Albert Cantu

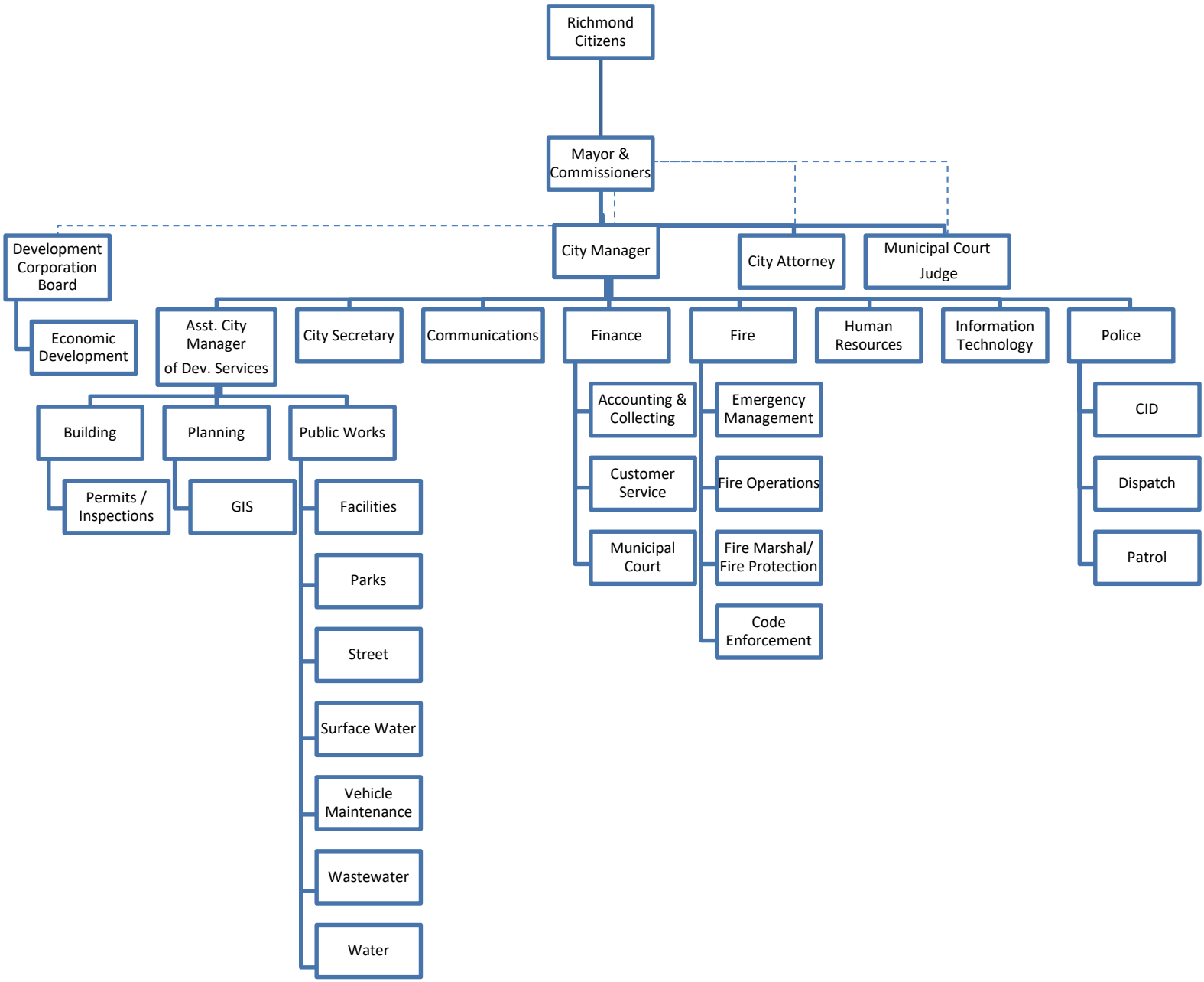
Assistant Police Chief……..Dixie Brzozowski

Building Official……Lori Bownds

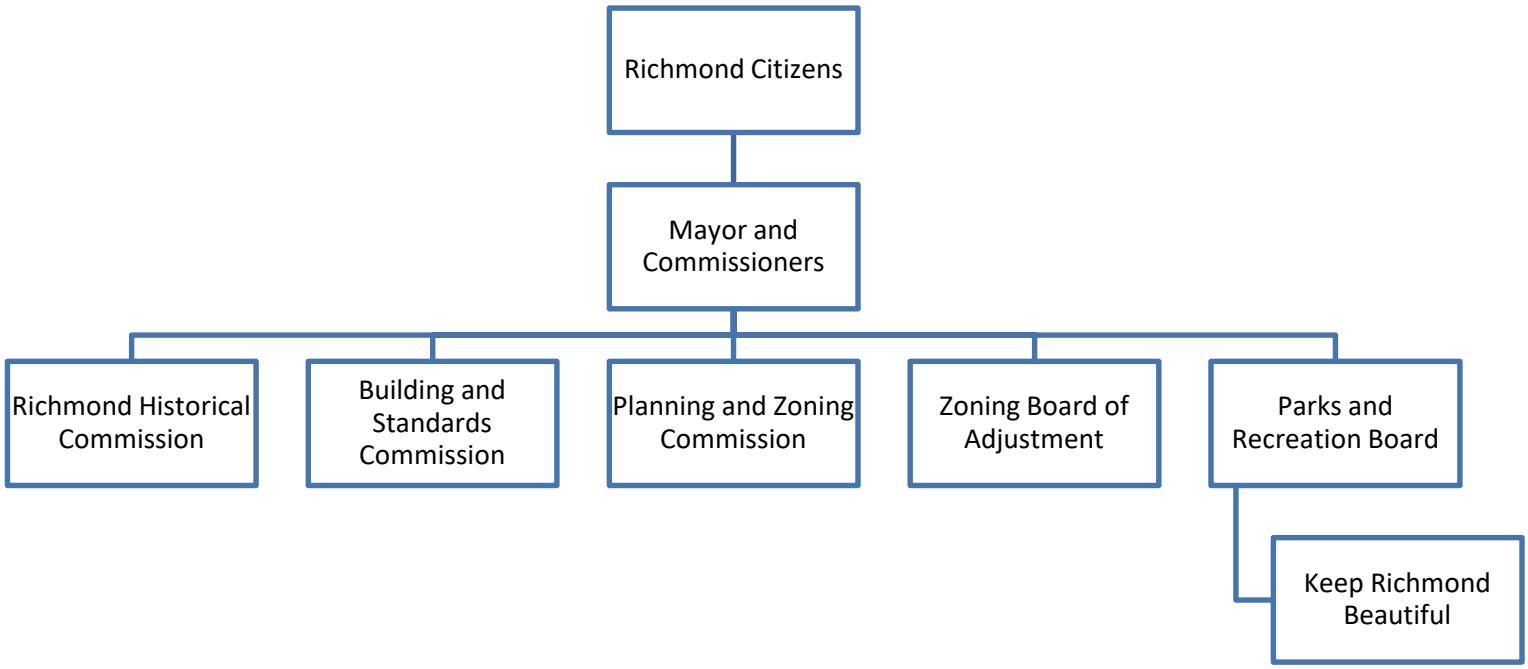
Information Technology……Joe Medina

Emergency Management Coordinator……Anthony Pryor

Organizational Structure



Structure of Boards and Commissions



RICHMOND

EST. TEXAS 1837

CITY OVERVIEW

RICHMOND
EST. TEXAS 1837

RICHMOND

EST. TEXAS 1837

Location and Background

The City of Richmond, Texas was incorporated on June 5, 1837, by Act of the Senate and House of Representatives as one of the first three cities in the Republic of Texas. The City is located in Fort Bend County at the site of Stephen F. Austin's original colonies in Texas and currently occupies a land area 4.074 square miles and serves a population of 13,271. On July 30, 1913, the City adopted a commission form of government. The City was empowered to levy a property tax on both real and personal properties located within its boundaries. It also was empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the City Commission. The City Commission is the principal legislative body of the City. The Mayor presides at meetings of the City Commission.

City Management

The City of Richmond has operated under a Commission form of government from 1913 until 2013, when a charter election was held, and the citizens elected to become a Home-Rule city. The Charter provided for a Commission-Manager form of government. The Commission, vested with policy-making and legislative authority, is comprised of a Mayor and four Commission members. The Mayor and Commission members are all elected at large for staggered three-year terms, with no term limits. The City Commission is responsible, among other things, for passing ordinances, adopting the budget and hiring of the City's manager and municipal judge.

The City provides a full range of municipal services: public safety (police and fire protection), public improvements, streets and highways, water and wastewater, sanitation, repair and maintenance of infrastructure, recreation and general administrative services.

City of Richmond Timeline

- **1822:** Members of Austin's old 300 settled near a fordable crossing of the Brazos River and built a block house to protect the settlers from Indian raids.
- **1836:** Community evacuated during the Runaway Scrape, as Mexican troops pressed forward in the Texas Revolution. Wyly Martin, leading the rear guard, defended the Brazos River Crossing against Santa Anna's troops, but was maneuvered out of position and opened the path for the Mexican march to San Jacinto.
- **1837:** Fort Bend County established, and Richmond incorporated by the Republic of Texas as the county seat.
- **1839:** First church organized in Richmond. First newspaper, the weekly Telescope and Texas Literary Register, published.
- **1851:** Richmond's cityscape included a brick courthouse, two stores, a Masonic Lodge, the Methodist church, and the Richmond Male & Female Academy.
- **1853:** Yellow fever epidemic swept through Richmond.
- **1855:** Buffalo Bayou, Brazos, and Colorado Railway pulled into town.
- **1859:** Richmond's business district bustled, and the town was the market center for the region's cotton plantations, with a cotton warehouse and two hotels and a brick building under

construction. It was also the hub of a growing cattle empire. Cattle owners drove livestock to markets in New Orleans.

- **1879:** The Gulf, Colorado and Santa Fe railway lines extended tracks into Rosenberg, three miles from Richmond. 2,000 people lived in Richmond, a city with a courthouse, four churches, a bank, sugar mills, refineries, and six schools. Cotton, corn, livestock, hides, sugar, and molasses were all shipped from town.
- **1890:** Richmond's population dropped to 1,500 due to movement to surrounding cities.
- **1899:** Brazos River Flood. After more than 9 inches of rainfall in 11 days in June, the Brazos River flooded. More than 280 died and thousands were left homeless.
- **1900:** The Great Storm swept through Fort Bend County. Although the September hurricane devastated Galveston (killing between 6,000-8,000 and destroying a third of the City), buildings across Fort Bend County and Richmond suffered only structural damage. The storm pushed across the plains and Great Lakes, into Canada before moving to sea north of Halifax Nova Scotia.
- **1920:** Richmond's population dropped again to 1,276. Oil was discovered in Fort Bend County.
- **1930:** Richmond's population increased to 1,432. Sidewalks extended through town, a new swimming pool and municipal water system were built. Although the Great Depression affected agricultural production, there was enough cotton to keep two gins running. Richmond had a massive irrigation system that fed water to the rice fields.
- **1940:** Richmond's population grew to over 2,000. Residents began moving to this area while commuting to jobs in the City of Houston.
- **1960:** Richmond's population grew to 3,668.
- **1990:** Richmond's population grew to 9,801.
- **2013:** Charter Election—Home Rule Charter. Richmond's population grew to 12,292.

Principal Employers

Employer	2020 Employees	2020 Rank	2011 Employees	2011 Rank
Lamar Consolidated ISD	5,410	1		
Fort Bend County	3,058	2	2,100	1
Richmond State School	1,336	3	1,341	2
Oak Bend Medical Center	1,166	4		
Oak Bend Hospital	1,115	5	446	3
Walmart	411	6	278	4
HEB Grocery Company	340	7	278	
Access Health	249	8		
City of Richmond	183	9	140	5
Wharton County Junior College	166	10		
T.W. Davis YMCA			135	6
Richmond Post Office			83	7
ADM Cotton Mill			39	8
NEPCO Foundry			35	9
Office Depot			6	10
Total	13,434		4,881	

Source: Development Corporation of Richmond

Principal Taxpayers

City of Richmond, Texas
Principal Property Taxpayers
Current Year and Nine Years Ago

	2020			2011		
Taxpayer	Taxable Assessed Value (1)	Rank	% of Total Assessed Valuation (2)	Taxable Assessed Value (1)	Rank	% of Total Assessed Valuation (2)
Ransom Road Partners LLC	$ 28,037,000	1	4.9%			
Wal-Mart Real Estate Business Trust	9,881,680	2	1.7%	$ 10,643,530	1	2.9%
The Fairway at Bellevue LP	9,764,820	3	1.7%			
Riverpointe Hospitality LLC	7,556,860	4	1.3%			
Houston MOB 3 LLC	7,305,850	5	1.3%			
Wal-Mart Stores Texas LLC	6,779,530	6	1.2%	7,796,730	2	2.1%
Wolverine Mustang LP	6,585,240	7	1.1%			
Apex Bank	6,129,560	8	1.1%			
Richmond Self Storage Ltd	5,518,640	9	1.0%			
Centerpoint Energy Electric	4,759,790	10	0.8%			
Archer Daniel Midland Co				5,858,900	3	1.6%
Hunter, Clayton, LLC				5,700,000	4	1.5%
G&I VI Country Club Place, LP				5,538,530	5	1.5%
Oakbend Hospital Authority				5,273,240	6	1.4%
Golfview Holdings LLC				4,410,410	7	1.2%
CenterPoint Energy Inc				3,877,340	8	1.0%
Matrix Metals, LLC				3,459,770	9	0.9%
Southern Cotton Oil Co				3,342,290	10	0.9%
	92,318,970		16.0%	55,900,740		15.0%
Other taxpayers	482,957,357		84.0%	317,412,723		85.0%
Total Assessed Valuation	$ 575,276,327		100.0%	$ 373,313,463		100.0%

(1) Assessed (taxable) value equals appraised value after exemptions.
(2) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for valuation data.

Source: Fort Bend Central Appraisal District

Capital Assets

City of Richmond, Texas
Capital Assets Statistics By Function
Last Ten Fiscal Years

Function	2011	2012	2013	2014	2015
Public safety					
Police					
Stations	1	1	1	1	1
Patrol units	27	23	23	23	23
Fire					
Fire stations	3	3	3	3	3
Public Works					
Dump trucks	9	9	9	9	9
Streets (miles)	38	38	38	38	38
Parks and recreation					
Parks acreage	211	211	211	211	211
Parks	3	3	4	4	4
Water and sewer					
Water mains (miles)	53	53	54	54	54
Fire hydrants	286	290	290	290	290
Maximum daily capacity (millions of gallons)	7.171	7	7.171	7.171	7.171
Sanitary sewers (miles)	44	44	44	44	44
Storm sewers (miles)	12	12	12	12	12
Maximum daily treatment capacity (millions of gallons)	3.000	3.000	3.000	3.000	3.000

Source: Various City departments

City of Richmond, Texas
Capital Assets Statistics By Function
Last Ten Fiscal Years

Function	2016	2017	2018	2019	2020
Public safety					
Police					
Stations	1	1	1	1	1
Patrol units	25	28	29	29	29
Fire					
Fire stations	3	3	3	3	3
Public Works					
Dump trucks	8	8	8	8	8
Streets (miles)	38	38	38	41	41
Parks and recreation					
Parks acreage	211	224	224	224	224
Parks	5	6	6	6	6
Water and sewer					
Water mains (miles)	54	56	56	97	146
Fire hydrants	290	290	290	290	290
Maximum daily capacity (millions of gallons)	7.171	11.601	11.601	11.601	11.601
Sanitary sewers (miles)	44	54	54	107	121
Storm sewers (miles)	12	12	12	51	67
Maximum daily treatment capacity (millions of gallons)	3.000	3.000	3.000	3.000	3.000

Source: Various City departments

Operating Indicators

City of Richmond, Texas
Operating Indicators By Function
Last Ten Fiscal Years

Function	2011	2012	2013	2014	2015
Police					
Arrests	280	323	467	353	589
Accident Reports	209	181	197	207	207
Citations	2,705	3,456	3,897	3,922	2,767
Offense reports	1,098	973	1,178	1,167	1,056
Calls for Service	26,481	20,475	22,268	22,862	23,168
Fire					
Fires	226	162	190	145	187
Explosion, Fireworks	-	-		5	22
Rescue / Emergency Medical Incident	1,484	1,680	1,862	2,070	2,382
Motor Vehicle Accidents	144	167	230	269	327
Hazardous Condition, no fire	252	219	139	120	162
Service Calls	515	394	363	331	308
Good Intent Calls	130	193	172	179	151
False Alarm / False Call / Fire Alarms	452	404	355	399	484
Special Incident Type, City Ordinance Violation	1	49	89	52	96
Automatic Aid / Mutual Aid Given	168	192	177	145	167
Automatic Aid / Mutual Aid Received	86	61	69	61	86
Total Incident Reports	3,458	3,521	3,646	3,776	4,372
Fire Marshal					
Fire Safety inspections conducted	301	270	200	260	247
Fire Safety classes/total audience	67/6442	69/6444	77/3629	81/3901	78/3800
Fire investigations initiated	35	35	36	32	12
Building Permits					
Building - total permits issued	2,508	2,206	2,649	2,731	2,638
Building - total inspections conducted	4,018	3,961	5,763	8,426	9,105
Groundwater					
Total Pumpage (millions of gallons)					
Peak daily Pumpage (millions of gallons)					
Average daily Pumpage (millions of gallons)					
Sewer					
Average daily sewage treatment (millions of gallons)	1.415	1.533	1.336	1.341	1.354
Total Flow (millions of gallons)	516.391	560.079	487.633	489.465	494.192
Peak daily Flow (millions of gallons)	2.717	5.778	3.541	3.908	6.102

Source: Various City departments

City of Richmond, Texas
Operating Indicators By Function
Last Ten Fiscal Years

Function	2016	2017	2018	2019	2020
Police					
Arrests	578	607	666	749	317
Accident Reports	274	279	266	219	202
Citations	2,459	1,526	1,254	1,966	1,713
Offense reports	1,146	971	1,029	1,104	707
Calls for Service	21,583	16,919	17,330	20,248	19,383
Fire					
Fires	188	185	203	203	165
Explosion, Fireworks	5	2	3	2	2
Rescue / Emergency Medical Incident	2,709	3,098	3,159	3,198	2,842
Motor Vehicle Accidents	328	347	328	323	178
Hazardous Condition, no fire	150	140	111	133	80
Service Calls	274	335	285	272	165
Good Intent Calls	221	161	149	181	75
False Alarm / False Call / Fire Alarms	430	512	492	565	403
Special Incident Type, City Ordinance Violati	149	118	44	55	20
Automatic Aid / Mutual Aid Given	200	156	152	170	105
Automatic Aid / Mutual Aid Received	54	55	50	50	40
Total Incident Reports	4,708	5,109	4,976	5,152	4,075
Fire Marshal					
Fire Safety inspections conducted	160	322	280	180	158
Fire Safety classes/total audience	45/3884	63/5701	47/3851	35/2803	117/4060
Fire investigations initiated	23	52	39	15	22
Building Permits					
Building - total permits issued	2,264	2,842	2,691	2,414	3,080
Building - total inspections conducted	8,505	7,192	6,978	7,505	8,037
Groundwater					
Total Pumpage (millions of gallons)			605.854	440.732	1,111.351
Peak daily Pumpage (millions of gallons)			3.840	2.135	5.287
Average daily Pumpage (millions of gallons)			1.770	1.900	3.045
Sewer					
Average daily sewage treatment (millions of gallons)	1.504	1.495	1.440	1.408	1.579
Total Flow (millions of gallons)	577.946	547.335	439.501	386.005	579.363
Peak daily Flow (millions of gallons)	6.122	6.262	4.371	5.239	2.905

Source: Various City departments

Budget Process

According to the City of Richmond's charter, the fiscal year shall begin on the first day of October and end on the last day of September on the next succeeding year. Such fiscal year shall also constitute the budget and accounting year. The following process is followed in order to meet the requirements of the City's charter.

Budget Message

On or before August 15th of the fiscal year, the City Manager shall submit to the City Commission a budget for the ensuing fiscal year and an accompanying budget message. The proposed budget submitted to Commission for review will be an itemized budget in accordance with state law.

The City Manager's message shall explain the budget both in fiscal terms and in terms of the work programs. It shall outline the proposed financial policies of the City for the ensuing fiscal year, describe the important features of the budget, indicate any major changes from the current year in financial policies, expenditures and revenues together with the reasons for such changes, summarize the City's debt position and include such other material as the City Manager deems desirable.

Budget a Public Record

In accordance with state law, the proposed budget and all supporting schedules shall be filed with the person performing the duties of City Secretary when submitted to the City Commission and shall be open to the public inspection by anyone interested. A notice of availability shall be published in the official newspaper within ten (10) days of the budget being presented to City Commission.

Public Hearing on Budget

At the City Commission meeting when the budget is submitted, the City Commission shall name the date and place of a public hearing and shall have published in the official newspaper of the City, the time and place, which will be not less than the ten (10) days nor more than thirty (30) days after the date of notice. At this hearing, interested citizens may express their opinions concerning items of expenditures, giving their reasons for wishing to increase or decrease any items of expense.

Proceeding on Adoption of Budget

After public hearing, the City Commission shall analyze the budget, making any additions or deletions which they feel appropriate, and shall, at least ten (10) days prior to the beginning of the next fiscal year, adopt the budget by the affirmative vote of a majority of the City Commission. Should the City Commission take no final action on or prior to such day, the current budget shall be in force on a month-to-month basis until a new budget is adopted, but budget must be approved within sixty (60) days of the next fiscal year.

Budget Appropriation and Amount to be Raised by Taxation

On final adoption, the budget shall be in effect for the budget year. Final adoption of the budget by the City Commission shall constitute the official appropriations as proposed by expenditures for the current year and shall constitute the basis of official levy of the property tax as the amount of tax to be assessed

and collected for the corresponding tax year. Estimated expenditures will in no case exceed proposed revenue plus cash on hand. Unused appropriations may be transferred back to general funds.

Amending the Budget

Under conditions which may arise and which could not reasonably have been foreseen in the normal process of planning the budget, the City Commission may, by the affirmative vote of a majority of the City Commission, amend or change the budget to provide for any additional expense in which the general welfare of the citizenry is involved. These amendments shall be by ordinance and shall become an attachment to the original budget.

Certification; Copies Made Available

A copy of the budget, as finally adopted, shall be filed with the person performing the duties of City Secretary and such other places required by state law or as the City Commission shall designate. The final budget shall be printed or otherwise reproduced and sufficient copies shall be available for the use of all offices, agencies and for the use of interested persons and civic organizations. A notice of availability shall be published in the official newspaper within ten (10) days of the budget being approved by the City Commission.

Capital Program

The City Manager shall submit a five (5) year capital program as an attachment to the annual budget. The program as submitted shall include:

(1) A clear general summary of its contents;
(2) A list of all capital improvements which are proposed to be undertaken during the five (5) fiscal years succeeding the budget year, with appropriate supporting information as to the necessity for such improvements;
(3) Cost estimates, method of financing and recommended time schedules for each improvement, and
(4) The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

Budget Calendar

April	
	• Spring Retreat • Budget Message
May	
	• Budget Kickoff • Departments submit budget requests • Finance and management review requests
June	
	• Cost allocation plan updated • Finance and management review preliminary income statements • Budget is balance to available sources • Five-year forecast prepared for major funds • Draft Capital Improvement Program (CIP) is prepared • CIP is fiscally constrained • Review Fee Increases • Transmittal letter is prepared
July	
	• Finalize Budget & CIP • File Budget & Present Budget Message • Public Notice of Budget Availability • Certified Tax Roll due from Chief Appraiser
August	
	• Publish Notice of Public Hearing to Adopt Budget & Tax Rate • Budget Workshop General Fund & Enterprise Funds • Review Updates to Budget and CIP • Adoption of Budget & Tax Rate • Public Notice of Availability of Adopted Budget • Post Tax Rate & Budget Information City Website

Lapse of Appropriations

Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned. The purpose of any such appropriation with the exception of a bond fund, shall be deemed abandoned if three (3) years pass without any disbursement from or encumbrance of the appropriation. Any funds not expended, disbursed or encumbered shall be deemed excess funds.

Additional Funding

In any budget year, the City Commission may in accordance with state law, by affirmative vote of a majority of the Commission Members, authorize the borrowing of money. Notes may be issued which are repayable not later than the end of the current fiscal year.

Administration of the Budget

No payment shall be made or obligation incurred against any allotment or appropriation except in accordance with appropriations duly made, unless the City Manager, or the City Manager's designee, states or ensures first that there is a sufficient unencumbered balance in such allotment or appropriation and that sufficient funds therefore are or will be available to cover the claim or meet the obligation when it becomes due and payable.

Any authorization of payment or incurring of obligation in violation of the provisions of this Charter shall be void and any payment so made illegal. Such action shall be cause for removal of any officer who knowingly authorized or made such payment or incurred such payment or obligation, and the officer shall also be liable to the City for any amount so paid.

This prohibition shall not be construed to prevent the making or authorizing of payments or making of contracts for capital improvements to be financed wholly or partly by the issuance of bonds, time warrants, certificates of indebtedness or certificates of obligation or to prevent the making of any contract or lease providing for payments beyond the end of the fiscal year, providing that such action is made or approved by ordinance.

The City manager shall submit to the City Commission each month a report covering the revenues and expenditures of the City in such form as requested by the City Commission.

Accounting

Annual appropriated budgets are adopted for the General, Utilities and Debt Service Funds on a basis consistent with generally accepted accounting principles (GAAP). All annual appropriations lapse at the fiscal year end.

The City of Richmond shall put forth and publish annual financial statements in accordance with generally accepted accounting principles as shown by the Governmental Accounting Standards Board (GASB).

The City of Richmond shall put forth and publish a Comprehensive Annual Financial Report (CAFR) that meets or exceeds the requirements for the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting. The City has received this honor for the past ten years and expects to receive it again this year.

Interim financial reports shall be produced and distributed to Department Heads on a monthly basis to ensure Departmental budget compliance.

Independent Audits

At the close of each fiscal year and in accordance with state law, and at such other times as may be deemed necessary, the City Commission shall call for an independent audit to be made of all accounts of the City by a certified public accountant. No more than five (5) consecutive annual audits shall be completed by the same firm. The certified public accountant selected shall have no personal interest, directly or indirectly in the financial affairs of the City or any of its officers. The report of audit, with the auditor's recommendations, will be made to the City Commission. Upon completion of the audit the summary shall be published immediately in the official newspaper of the City and copies of the audit placed on file in the office of the person performing the duties of City Secretary, as public record.

Accounting Systems

The City's accounting records for general governmental operations are maintained on a modified accrual basis with revenues recorded when available and measurable and expenditures recorded when the services and goods are received, and the liabilities are incurred. Accounting records for the City's proprietary activities are maintained on the accrual basis.

Consideration of adequate internal accounting controls have been made in designing the City's accounting system. Internal accounting controls, instituted by the Finance Department as part of the accounting system, are designed to provide reasonable assurances that assets are properly safeguarded against loss from unauthorized use or disposition, that financial records used in preparation of the financial statements are reliable, and that accountability for the City's assets are maintained. The concept of reasonable assurance in relation to internal controls recognizes that the cost of a control process should not exceed the benefits derived from the performance of related procedures and that the City's management must make estimates and judgments in evaluating the cost and benefit relationships relating to internal control processes and procedures that become a part of the City's accounting system.

Revenue

The tax rate for the City shall be adequate to produce revenues that are required to pay for services as approved by the City Commission.

The annual estimates of revenue in the General Fund and the Water and Sewer Fund shall be based on historical trends and a reasonable expectation of City growth. Estimates for revenues shall be conservative so as to not overstate them.

The City shall endeavor to maintain a diversified and stable revenue base in order to prevent revenue shortfalls resulting from periodic fluctuations in any revenue source.

Expenditures

Departmental expenditures shall not exceed the appropriated amounts set within that department's annual budget numbers.

Any transfers of available appropriations of expenditures between funds shall be approved by the City Commission. The City Commission shall also have the power to increase appropriations (expenditure requests) through a formal budget amendment.

At any time of the year, the City Commission may make emergency appropriations to meet a pressing need for public expenditures in order to protect public health, safety, or welfare.

The City Commission shall not appropriate funds for new programs or projects without first completing an evaluation of current and future costs.

Fund Balance

Management has the authority to transfer available funds allocated by the budget from one function or activity to another function or activity.

The City's General Fund balance shall be enough to handle any unexpected decrease in revenues or unbudgeted expenditures during the fiscal year. The minimum fund balance should be within the range of ninety (90) days of operating expenditures.

The City shall use non-recurring resources and fund balances to fund non-recurring expenditures, and the City shall only use recurring revenues to fund recurring expenditures.

The City's user charges and rates shall be established at a level related to the cost of providing services, and the rates shall be reviewed annually to determine the appropriate level of funding anticipated to support related activities.

The City's rates for water and sewer activities shall be at levels sufficient to ensure that revenues will be available to pay for all direct and indirect costs of the activities, including operations, capital improvements, maintenance, and principal and interest on outstanding debt.

Richmond city services shall be reviewed annually to identify appropriate budget funding necessary to perform in a professional and business-like manner.

Long-term Financial Planning

Fund Balance

The established long-range policies regarding financial management are to retain a sound financial condition, strive to retain the best possible ratings on bonds, and provide future generations with the

ability to borrow capital for construction of facilities, street, and drainage improvements without a severe financial burden. The City's current bond rating by Standard & Poors is AA-.

The City has adopted a Comprehensive Master and Land Use Plan, Parks Master Plan, Water and Sewer Master Plans and is currently in the process of seeking input on a Facilities Master Plan. Additionally, components of each of these plans are summarized into a Long-term Capital Improvements Plan. Each of the adopted master plans is reviewed every five (5) years unless the need requires a sooner review. The master plans are a working model in which major projects are pinpointed, planned, engineered, and costs evaluated.

The City's strategic planning and budget processes are most closely related to the long-term capital improvement plan. The City underwent a strategic planning process in 2012, which aligned the goals of the City with its actions. The City has also created a strategic budgeting process that links with the strategic plan to ensure that the priorities identified are funded. The Long-Term Capital Improvements Plan acts in concert with these other plans to provide critical financial information to these planning processes at key junctures. In this way, other planning processes will be better able to set achievable goals in light of available resources and ensures the City can identify and close any financial gaps projected by the long-term capital improvements planning process.

The three legs of the foundation for the future of Richmond and its assured financial health are the combination of the Long-Term Capital Improvements Plan, the Strategic Plan, and the Comprehensive Master and Land Use Plan. These three processes play key roles in establishing a firm financial foundation for Richmond and support the goals the City has set.

Subsidence District

The Fort Bend Subsidence District (Subsidence District) was created by the Texas Legislature in 1989. In 2003, the Subsidence District adopted its District Regulatory Plan (Regulatory Plan) to reduce subsidence by regulating the withdrawal of Groundwater within Fort Bend County.

The Regulatory Plan requires Groundwater permit holders within the Richmond/Rosenberg Sub-Area (as described by the Regulatory Plan) to limit their Groundwater withdrawals to seventy percent of their water consumption by 2016 and forty percent by 2025. The City of Richmond Groundwater Reduction Plan (GRP) was submitted to and approved by the Subsidence District prior to the September 30, 2010 deadline set out in the Subsidence District Regulatory Plan.

The City has contracted with the Brazos River Authority for surface water available in the Brazos River. The construction of the City's 2 MGD Surface Water Treatment Plant was completed during FY 2017-18. The cost to the City for the surface water treatment facility and water transmission lines (including its GRP Partners) was $19,375,769 dollars.

Capital

The City will keep and maintain physical fixed assets at a level adequate to protect the City's investments and minimize future maintenance and replacement costs. The City will expand its capital asset base as needed providing the highest levels of service according to State and Federal regulations.

Investments

The Commission has adopted a written investment policy regarding the investment of its funds as defined by the Public Funds Investment Act (Chapter 2256 Texas Government Code). The investments of the City are in compliance with the Commission's investment policies. It is the City's policy to restrict its investments to direct obligations of the U.S. Government, commercial paper, fully collateralized certificates of deposit and other interest-bearing time and demand deposits, and other instruments and investments in public funds investment pools such as the Local Government Investment Cooperative (LOGIC) and Texas Local Government Investment Pool (TEXPOOL).

Debt

The City shall have the right and power to borrow money on the credit of the City and to issue general obligation bonds and other evidences of indebtedness for permanent public improvements or for any other public purpose not prohibited by the Constitution and laws of the State of Texas or the Charter and to issue refunding bonds to refund outstanding bonds and other evidences of indebtedness of the City previously issued by whatever method it may deem to be in the public interest. All such bonds shall be issued in conformity with the laws of the State of Texas.

The City shall further have the power to borrow money for the purpose of constructing, acquiring, improving, extending or repairing of public utilities, recreational facilities or any other self-liquidating municipal function not prohibited by the Constitution and laws of the State of Texas, and to issue revenue bonds to evidence the obligations created thereby. Such bonds shall be a charge upon and payable from the properties, or interest therein pledged, or the income there from, or both. The holders of the revenue bonds of the City shall not have the right to demand payment thereof out of monies raised or to be raised by taxation. All such bonds shall be issued in conformity with the laws of the State of Texas. The City shall have the power to borrow money for public improvements in any other manner provided by law, including certificates of obligation as authorized by the Texas Local Government Code. All bonds and evidences of indebtedness of the City having been approved by the Attorney General and registered by the Comptroller of Public Accounts shall thereafter be incontestable in any court or other forum for any reason, and shall be valid and binding obligations of the City in accordance with their terms for all purposes.

The City shall not incur long term debt to finance current operations. Long term debt is defined as debt taking more than five years to retire. Short term debt is defined as taking less than five years to retire and may be used to fund capital purchases of machinery, equipment and/or vehicles.

If any debt is issued to finance capital projects or improvements, the City shall retire the debt within a period not to exceed the useful life of the project or improvement being financed.

Description of Fund Structure

The financial structure of the budget is organized by funds. A fund is a self-balancing set of accounts. Governmental budgeting and accounting is based on a series of funds, each with separate revenues, expenditures, and balances. Each fund is set up for a separate purpose and each fund balances its assets against liabilities and any residual becomes fund balance.

The City of Richmond utilizes Governmental and Proprietary funds. Governmental funds are used for most governmental activities, while the Proprietary funds are used on the self-financing, business like activities.

Basis of Accounting

Governmental Funds use the modified accrual basis of accounting. Revenues are recognized when measurable and available to pay expenditures in the current accounting period and expenditures are recognized when the goods or services are received.

Proprietary Funds use the full accrual basis of accounting. Revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

Basis of Accounting	Revenues	Expenditures / Expenses
Modified Accrual	Recognized in the period when they become both "measurable" and "available"* to finance expenditures of the current period	Generally recorded when a liability is incurred; however, debt service expenditures and expenditures related to compensated absences and claims and judgements, are recognized to the extent they are due and payable
Full Accrual	Recorded when they are earned (whether or not cash is received at the time)	Recorded when goods and services are received (whether cash disbursements are made at the time or not)

*Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

The basis of accounting methods used for each of the funds in the City's budget and the City's financial statements are as follows:

Funds	Budget Basis	Financial Statement Basis
Water & Sewer Fund *	Modified Accrual	Full Accrual
Surface Water Fund *	Modified Accrual	Full Accrual
Water Impact Fund *	Modified Accrual	Full Accrual
WW Impact Fund *	Modified Accrual	Full Accrual
All Other Funds	Modified Accrual	Modified Accrual

*The budgetary basis of accounting for the City's Propriety Funds differs from the financial statement basis of accounting primarily due to State laws. The major differences are as follows:

- Depreciation expense is not included in the budget
- Capital outlays are budgeted as expenditures and are reported as assets in the City's financial statements
- Principal payments on debt are budgeted as expenditures and are reported as reductions of the liability in the City's financial statements.

Governmental Type Funds

General Fund – accounts for the resources used to finance the fundamental operations of the City. The principal sources of revenue of the General Fund are property taxes, sales and use taxes, fines and forfeitures, permits, licenses and sanitation. Expenditures are for general government, public safety, and public works.

Debt Service Fund - accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds. The primary source of revenue for debt service is property tax.

Special Revenue Funds - account for revenue sources that are restricted for purposes. The City has fifteen special revenue funds, which include Wastewater Impact Fee, Water Impact Fee, Festivals, Parks Improvement, City Seized Funds, State Seizures, Federal Seizures, Municipal Court Truancy, Municipal Court Jury, Tourism (Hotel Occupancy Tax), Community Development Block Grant, TCOLE Fire, TCOLE Police, Court Technology, and Court Security

Capital Projects Funds are used to account for the expenditures of resources transferred from operating funds, the sale of bonds, and other revenues for capital improvement projects. Projects are budgeted on a project length basis rather than a fiscal year basis, and funding carries over to the next fiscal year if the project is not completed.

Proprietary Type Funds

Enterprise Funds are used to account for services that are financed and operated in a manner similar to private business where the intent of the governing body is that the costs of providing goods and services to the general public will be financed or recovered primarily through user charges. The City operates three

enterprise funds: Utility System, Surface Water and Solid Waste. The enterprise funds also have corresponding capital project funds.

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other department or agencies of the City on a cost reimbursement basis. The City has two internal service funds: Fleet Replacement and Employee Benefits.

Component Unit Funds

Component Units are legally separate organizations for which the elected officials of the primary government are financially accountable. The Development Corporation of Richmond is the only fund in this category. The Development Corporation Richmond is a 4B corporation that is a discretely presented component unit.

Vision Statement

Great opportunities and significant challenges are ahead. The goals of the City Commission for this century are to

- Encourage, promote, and welcome expanding residential and business growth and development;
- Provide safe, secure, family-oriented communities;
- Influence, foster and maintain the interest of safety;
- Protect and preserve well-known historic sites and memorabilia and provide a healthy business and economic atmosphere.

It is our belief that each resident and business is of the utmost importance and deserves the very best that taxpayer dollars can provide in order to develop and maintain a city that is financially secure and one in which we can all be proud!

Summary of Organization-wide Goals

Encourage, promote, and welcome expanding residential and business growth and development

Accounting & Collecting

- Provide financial information to City departments, citizens, mayor and commissioners in an effective and timely manner.
- Attract, retain and develop a quality workforce.

Building Department

- Develop a Customer Service and telephone etiquette program.

Customer Service

- Develop a Customer Service and telephone etiquette program.

Development Corporation of Richmond

- Implement recommendations of Target Industry Study.
- Develop and maintain respectful effective working relationships within the development community.
- Establish Farmers Market.

General Government

- Provide city services to citizens of Richmond in the most efficient and effective manner possible.

Information Technology

- Installation of Encode 180. This will encourage, promote and welcome expanding residential and business growth and development by providing for authoring, public presentation, and management of municipal codes, particularly zoning ordinances and land development regulations.

- Choose appropriate IT projects and manage these projects to insure the most efficient use of capital and the acquisition of solutions which will provide the highest level of service to the citizens of Richmond.

Municipal Court

- To invest in the development of staff to meet the growth and demands of the City.

Police

- Work with the community to improve the quality of life in Richmond and encourage, promote and welcome expanding residential and business growth and development.

Public Works

- Increase project related information to citizens to encourage, promote and welcome expanding residential and business growth and development.

Streets

- Provide the traveling public with a safe environment for automobile and pedestrian traffic.

Surface Water

- Maximize surface water production to prolong the need for plant expansion.

Water Distribution

- To provide customers with a high standard of courteous and effective service that is responsive to the customer's needs.

Provide safe, secure, family-oriented communities;

Fire

- To provide a safe, secure and family-oriented community by influencing, fostering and maintaining the interest of safety.

Parks

- Improve efficiency of park maintenance.

Planning

- Ensure a well-planned City which is safe, beautiful, and livable through the implementation of the Comprehensive Master Plan, Unified Development Code, and other Master Plans.

Police

- Foster a good relationship with our citizens in order to provide safe, secure, and family-oriented communities.
- Reduction of criminal activity through aggressive intervention utilizing behavior modification by general deterrence.

Public Works

- Increase neighborhood-wide clean-ups to provide safe, secure, family-oriented communities.

Sanitation

- Continue to provide excellent services with an efficient use of resources.

Streets

- Rehabilitation of priority sidewalks.
- Maintain and update street inventory, sign inventory and asset inventory program.

Surface Water

- Provide a sustainable supply of excellent quality surface water.

Water Distribution

- Operate and maintain water production infrastructure in a manner to deliver safe, clean, and reliable potable water for use by the City's customers.

Water Production

- Operate and maintain water production infrastructure in a manner to deliver safe, clean, and reliable potable water for use by the City's customers.

Influence, foster and maintain the interest of safety;

Emergency Management

- Update Comprehensive Emergency Plans: Review existing emergency operations plans, procedures, ordinances and related documents; ensure compliance with NIMS and Homeland Security Directives. Make recommendations for changes or enhancements.

Fire Marshal

- Fire Prevention and Inspections: Conducting regular fire and building inspections serves to create and maintain a safe environment to live, work, play and travel within our borders. The Fire Marshal's Office will respond to ninety percent (90%) of all code enforcement complaints within two business days.

General Government

- Work to implement most economical rate for surface water.

Information Technology

- Document application software and multi-user hardware installations and provide proactive support on UPS, data backup, and hardware thus minimizing outages that may cause system downtime.

Police

- Maintain the same level of service as the city grows thus influencing, fostering and maintaining the highest level of safety.

Street

- Encourage and promote employees to receive continuing education.

Water Distribution

- To be compliant with all applicable Local, State, and Federal environmental laws and policies.

Water Production

- To be compliant with all applicable Local, State, and Federal environmental laws and policies.

Wastewater Collection

- Convey wastewater from the customer to the treatment plant in compliance with all regulatory requirements and as effectively as possible.

Wastewater Treatment

- Treat wastewater to a level that is compliant with all regulatory requirements and as efficiently as possible.

Protect and preserve well-known historic sites and memorabilia and provide a healthy business and economic atmosphere.

Development Corporation of Richmond

- Strengthen the awareness and image of Richmond throughout the region.

General Government

- Improve records imaging and indexing system.

Facilities

- Provide a safe, clean and comfortable work environment for employees and the City's customers.
- To manage facilities in a safe and secure manner ensuring the optimum comfort level for employees and citizens.

Meter

- Maintain accounts with meters that are changed out according to manufacture specifications.
- Complete routine billing work orders in a timely manner.

Municipal Court

- Continue to improve technology in the Court Department to strengthen the image of Richmond.
- Stay in contact with local non-profit organizations that help with the rehabilitation and preservation of Richmond's neighborhoods, to add to the community service list.

Planning

- Maintain a Geographical Information System in the City and support other departments as necessary.

Water Production

- Maintain production facility infrastructure to extend the useful life of equipment and assets.

Comprehensive Master Plan Priorities.

A. Use annexation as a strategic growth tool to expand Richmond's population and tax base.
B. Leverage Public investments to enhance the existing community and promote growth.
C. Strengthen transportation connections and increase choices between ways to travel.
D. Elevate the appearance, quality, and compatibility of development.
E. Create mixed-use activity centers that serve as community destinations.
F. Rehabilitate and preserve Richmond's existing neighborhoods and community assets.
G. Partner with existing local businesses to assist in their success and improve access to resources.
H. Diversify Richmond's business and employer mix through innovation and strategic recruitment.
I. Enhance and preserve Richmond's natural amenities.
J. Strengthen the awareness and image of Richmond throughout the region.

Summary of Comprehensive Master Plan Top-Ranked Priorities

A. Use annexation as a strategic growth tool to expand Richmond's population and tax base.

- ✓ Public Works - Complete assessments and master plans for water, wastewater, reuse and storm water to ensure adequate capacities are available for future growth and address any deficiencies.

B. Leverage Public investments to enhance the existing community and promote growth.

- ✓ Fire - To provide a safe, secure and family-oriented community by influencing, fostering and maintaining the interest of safety.

C. Strengthen transportation connections and increase choices between ways to travel.

- ✓ Vehicle Maintenance - Maintain and ensure a safe operating fleet.

D. Elevate the appearance, quality, and compatibility of development.

- ✓ Building Department - Continue to educate staff on the Unified Development Code and the different types of zoning.

E. Create mixed-use activity centers that serve as community destinations.

- ✓ Development Corporation of Richmond - Prepare for development of a Richmond Business Park.

F. Rehabilitate and preserve Richmond's existing neighborhoods and community assets.

- ✓ Fire Marshal - Code Enforcement meets needs and expectations for encouraging and promoting a welcoming atmosphere as well as providing a safe, secure and family oriented community. By maintaining easements and addressing neglected properties on a regular and reliable basis, we serve to protect property values and provide an appealingly and beautiful city. The Fire Marshal's Office will respond to ninety percent (90%) of all code enforcement complaints within two business days.

- ✓ Parks - Maintain landscapes and appearance of City facilities and monuments.

G. Partner with existing local businesses to assist in their success and improve access to resources.

H. Diversify Richmond's business and employer mix through innovation and strategic recruitment.

- ✓ Development Corporation of Richmond - Prepare an Economic Development Plan.

I. Enhance and preserve Richmond's natural amenities.

- ✓ Parks - Provide a safe and esthetically pleasing park environment for citizens and visitors.

J. Strengthen the awareness and image of Richmond throughout the region.

- ✓ Development Corporation of Richmond - Identify and focus on up to three key investments and/or image-setting areas of Richmond.

- ✓ Emergency Management - Enhance Community Resiliency: Work with internal and external customers/partners to identify ways we can better manage, reduce or mitigate homeland security and emergency risks from natural, technological or terrorism events using an "All Hazards Approach".

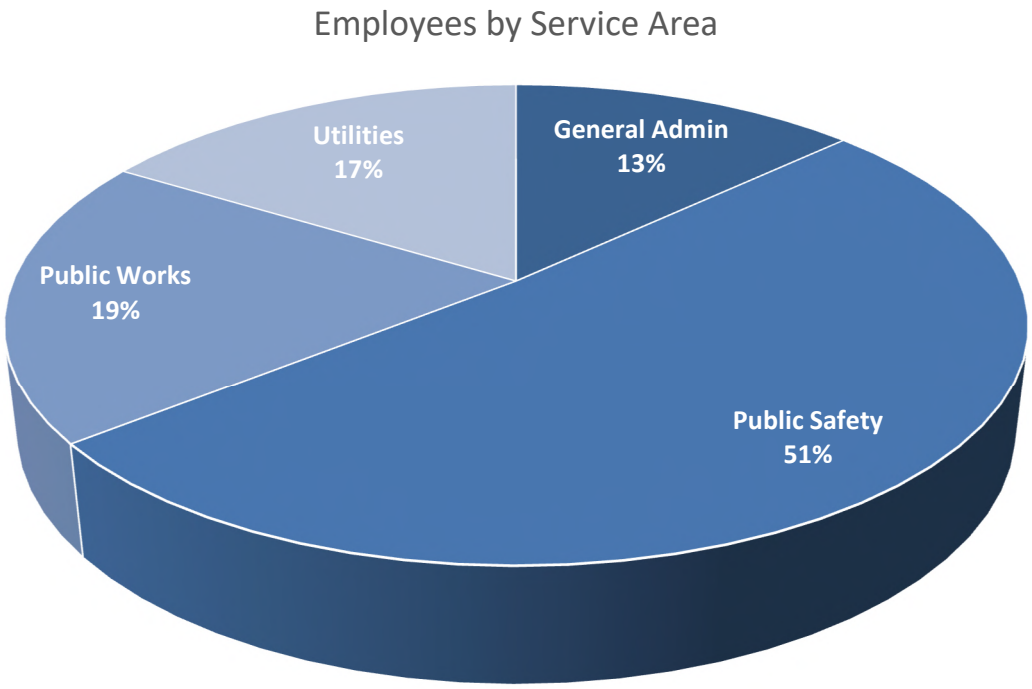
- ✓ Facilities - Continuously seek ways to improve the service to our employees, citizens and visitors to our city.

FY21 Budget

The number of budgeted Full Time Equivalent (FTE) positions included in the FY21 Budget totals 183.4. There were no additions included in staffing.

Employees by Service Areas

The chart below shows the distribution of the 183.4 FTEs by Service Area. General Administration is comprised of all administrative services within the City, such as General Government, Human Resources, Finance, and Information Technology. Public Works includes Parks, Streets, Fleet, Facilities, Planning, and Building. Utilities includes Customer Service, Meter, Water Production, Water Distribution, Wastewater Collections, Wastewater Treatment and Surface Water. Public safety makes up most of the distribution of employees within the city at 51%. Public Safety includes Police, and Fire (including Fire Marshal, Emergency Management and Code Enforcement).



Historical Detail of Full-Time Equivalents (FTEs)	2019 Actual	2020 Estimate	2021 Budget
10 - General Fund			
5100 - General Government			
Administrative Assistant	1.0	1.0	1.0
Asst. City Manager of Development Services	1.0	0.0	0.0
City Attorney	1.0	1.0	1.0
City Manager	1.0	1.0	1.0
City Secretary	1.0	1.0	1.0
Communication Specialist	1.0	1.0	1.0
Economic Development Director	1.0	1.0	1.0
5100 - General Government Total	**7.0**	**6.0**	**6.0**
5102 - Human Resources			
Human Resources Coordinator	0.0	1.0	1.0
Human Resources Director	0.0	1.0	1.0
5102 - Human Resources Total	**0.0**	**2.0**	**2.0**
5105 - Public Works			
Administrative Manager	1.0	1.0	1.0
Asst. City Manager / Community Development	0.0	1.0	1.0
Executive Secretary	1.0	1.0	1.0
5105 - Public Works Total	**2.0**	**3.0**	**3.0**
5110 - Fleet Maintenance			
Mechanic II	1.0	1.0	1.0
Mechanic III	1.0	1.0	1.0
5110 - Fleet Maintenance Total	**2.0**	**2.0**	**2.0**
5115 - Information Technology			
Information System Coordinator	1.0	1.0	1.0
IT Analyst	1.0	1.0	1.0
5115 - Information Technology Total	**2.0**	**2.0**	**2.0**
5120 - Street			
Assistant Public Works Director	1.0	1.0	1.0
Crew Chief	2.0	2.0	2.0
Easement Maintenance Specialist	1.0	1.0	1.0
Equipment Operator	3.0	3.0	3.0
Equipment Operator II	3.0	3.0	3.0
Foreman	1.0	1.0	1.0
Part-time Laborer	0.5	0.5	0.5
Sign Tech	1.0	1.0	1.0
Street Superintendent	1.0	1.0	1.0
5120 - Street Total	**13.5**	**13.5**	**13.5**
5140 - Police			
Administrative Assistant	1.0	1.0	1.0
Assistant Police Chief	1.0	1.0	1.0
Crime Scene Investigator	2.0	2.0	2.0
Custodian	0.0	1.0	1.0
Detective	3.0	3.0	3.0
K9 Officer	1.0	1.0	1.0
Police Chief	1.0	1.0	1.0
Police Corporal	3.0	3.0	3.0
Police Lieutenant	4.0	4.0	4.0
Police Officer	17.0	17.0	17.0
Police Sergeant	3.0	3.0	3.0
Records Specialist	1.0	1.0	1.0
Technology Officer	1.0	1.0	1.0
Telecommunicator	10.0	10.0	10.0
Telecommunicator PT	0.0	0.5	0.5
5140 - Police Total	**48.0**	**49.5**	**49.5**
5150 - Fire			
Administrative Coordinator	1.0	1.0	1.0
Assistant Fire Chief	1.0	1.0	1.0

Historical Detail of Full-Time Equivalents (FTEs)	2019 Actual	2020 Estimate	2021 Budget
Battalion Chief	3.0	3.0	3.0
Code Enforcement Officer	1.0	1.0	1.0
Fire Chief	1.0	1.0	1.0
Firefighters	21.0	21.0	21.0
Lieutenant	9.0	9.0	9.0
Part-Time Firefighters	3.9	2.4	2.4
Training Chief	1.0	1.0	1.0
5150 - Fire Total	**41.9**	**40.4**	**40.4**
5152 - Emergency Management			
Emergency Management Coordinator	1.0	1.0	1.0
5152 - Emergency Management Total	**1.0**	**1.0**	**1.0**
5153 - Fire Marshal			
Arson Investigator	2.0	2.0	2.0
Fire Marshal	1.0	1.0	1.0
5153 - Fire Marshal Total	**3.0**	**3.0**	**3.0**
5159 - Building			
Building Official	1.0	1.0	1.0
Inspector	2.0	1.0	1.0
Lead Permits Specialist	1.0	1.0	1.0
Permits Specialist	2.0	2.0	2.0
Senior Inspector	0.0	1.0	1.0
5159 - Building Total	**6.0**	**6.0**	**6.0**
5160 - Parks			
Crew Chief	1.0	1.0	1.0
Foreman	1.0	1.0	1.0
Maintenance Worker	1.0	0.0	0.0
Maintenance Worker II	3.0	0.0	0.0
Parks Landscape Technician	0.0	4.0	4.0
5160 - Parks Total	**6.0**	**6.0**	**6.0**
5170 - Facilities			
Custodian	2.0	1.0	1.0
Facility Operations Technician	1.0	1.0	1.0
5170 - Facilities Total	**3.0**	**2.0**	**2.0**
5175 - Planning			
Associate Planner	1.0	1.0	1.0
GIS Specialist	1.0	1.0	1.0
Planning Director	1.0	1.0	1.0
5175 - Planning Total	**3.0**	**3.0**	**3.0**
5180 - Municipal Court			
Bailiff	1.0	1.0	1.0
Court Administrator	1.0	1.0	1.0
Court Clerk	2.0	2.0	2.0
5180 - Municipal Court Total	**4.0**	**4.0**	**4.0**
10 - General Fund Total	**142.4**	**143.4**	**143.4**
20 - Water and Sewer Fund			
5200 - Accounting & Collecting			
Accounts Payable Specialist	1.0	1.0	1.0
Finance Director	1.0	1.0	1.0
Finance Manager	1.0	0.0	0.0
Financial Analyst	0.0	1.0	1.0
Human Resources Coordinator	1.0	0.0	0.0
Human Resources Director	1.0	0.0	0.0
Project Revenue Accountant	1.0	0.0	0.0
Quality Assurance Coordinator	1.0	1.0	1.0
Comptroller	0.0	1.0	1.0
Senior Accountant	0.0	1.0	1.0

Historical Detail of Full-Time Equivalents (FTEs)	2019 Actual	2020 Estimate	2021 Budget
5200 - Accounting & Collecting Total	**7.0**	**6.0**	**6.0**
5210 - Customer Service			
Billing Specialist	1.0	1.0	1.0
Customer Service Specialist	3.0	2.0	2.0
Utility Billing/Customer Service Supervisor	1.0	1.0	1.0
5210 - Customer Service Total	**5.0**	**4.0**	**4.0**
5215 - Meter			
Customer Service Technician	1.0	2.0	2.0
5215 - Meter Total	**1.0**	**2.0**	**2.0**
5260 - Water Production			
Foreman	1.0	1.0	1.0
Plant Operator II	2.0	2.0	2.0
Utilities Coordinator	1.0	1.0	1.0
5260 - Water Production Total	**4.0**	**4.0**	**4.0**
5265 - Water Distribution			
Construction Inspector *	0.5	0.5	0.5
Crew Chief	1.0	1.0	1.0
Equipment Operator II	2.0	2.0	2.0
Field Operations Superintendent	1.0	1.0	1.0
Foreman	1.0	1.0	1.0
Maintenance Worker	3.0	1.0	1.0
Maintenance Worker II	1.0	3.0	3.0
5265 - Water Distribution Total	**9.5**	**9.5**	**9.5**
5270 - Wastewater Collection			
Construction Inspector *	0.5	0.5	0.5
Crew Chief	1.0	1.0	1.0
Maintenance Worker	2.0	1.0	1.0
Maintenance Worker II	0.0	1.0	1.0
5270 - Wastewater Collection Total	**3.5**	**3.5**	**3.5**
5275 - Wastewater Treatment			
Field Operations Superintendent	1.0	1.0	1.0
Foreman	1.0	2.0	2.0
Maintenance Worker	1.0	2.0	2.0
Maintenance Worker II	1.0	0.0	0.0
Wastewater Chief Operator	1.0	0.0	0.0
Wastewater Plant Operator	2.0	2.0	2.0
Wastewater Plant Operator II	1.0	1.0	1.0
5275 - Wastewater Treatment Total	**8.0**	**8.0**	**8.0**
20 - Water and Sewer Fund Total	**38.0**	**37.0**	**37.0**
22 - Surface Water Fund			
5222 - Surface Water			
Surface Water Chief Operator	1.0	1.0	1.0
Surface Water Plant Lead Operator	1.0	1.0	1.0
Surface Water Plant Operator	1.0	1.0	1.0
5222 - Surface Water Total	**3.0**	**3.0**	**3.0**
22 - Surface Water Fund Total	**3.0**	**3.0**	**3.0**
Grand Total	**183.4**	**183.4**	**183.4**

RICHMOND

EST. TEXAS 1837

PROPERTY TAXES

RICHMOND

EST. TEXAS 1837

Each year the Fort Bend Central Appraisal District appraises values as of January 1st for all real property in the district. The City does not control the values assigned to real property by the appraisal district; however, it does use the certified values as part of the budget and tax process.

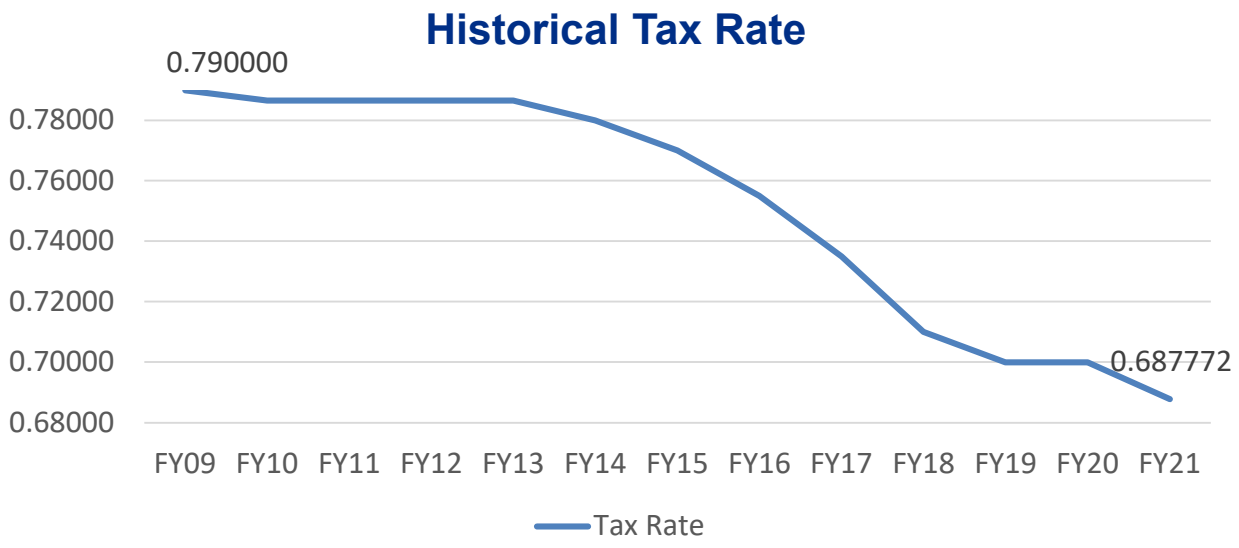
During the budget process, the City must adopt the annual budget for the subsequent fiscal year, and then approve a tax rate that supports the budget. The process for approving the annual budget and tax rate is codified within the local government code as well as the tax code. Additionally, the Texas Constitution allows the City to set a tax rate up to $2.50 per $100 of assessed value.

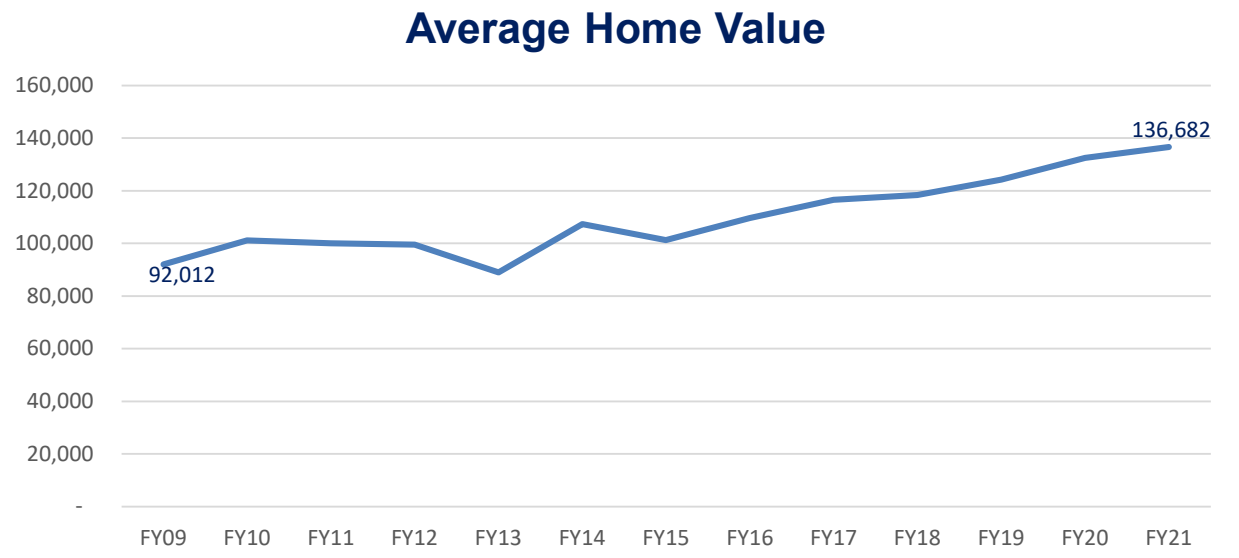
The nominal tax rate is divided into two separate components. One component of the tax rate is the maintenance and operation rate (O&M tax rate), and the other is the debt service tax rate (sometimes referred to as the interest and sinking tax rate or I&S rate). The tax levy is the amount of money generated each year when the tax rate is applied per $100 of certified net assessed value. The levy that is associated with the operations and maintenance tax rate is used to fund services within the general fund, and the debt service portion of the tax rate is used to pay the long-term debt associated with capital improvements and assets acquired by the City.

The adoption of tax rates in Texas is required to follow the Truth in Taxation process which outlines a specific timeline as well as the publication of notices in advance of adopting the tax rate. The Texas Senate passed Senate Bill 2, which is the bill that enacted sweeping property tax reform during the 86th regular session. As a result of Senate Bill 2, the legislature changed the terminology associated with the tax rate process. The effective tax rate became the no-new-revenue tax rate, and the roll-back rate became the voter approval tax rate. Additionally, for Cities with a population under 30,000, the De Minimis tax rate, was created, which is the tax rate that when applied to the current net assessed value generates $500,000. The no-new revenue tax rate is the rate that generates the same amount of money as the previous year using tax values adjusted for lawsuits, settlements and other factors. The voter approval tax rate is the rate that generates no more then a 3.5% increase in the tax levy. For Cities with a population under 30,000, if a City exceeds the voter approval tax rate, but does not exceed the de minimis tax rate, then voters must petition for a tax rate election. If the City exceeds both the voter approval tax rate and the de minimis tax rate, then an automatic tax rate election is triggered. If a City does not exceed either the de minimis tax rate or the voter approval rate no tax rate election can be called. For Cities with a population over 30,000 an automatic tax rate election is triggered if the voter approval tax rate is exceeded.

The average home value grew from $132,626 in tax year 2019 to $136,682 in tax year 2020. Based on the approved tax rate in each year, the total tax bill in fiscal year 2020 increased by only $12.

The charts below highlight the historical trends regarding the property tax rate as well as the growth in average home value.


Historical Tax Rate
0.790000
0.687772
0.78000
0.76000
0.74000
0.72000
0.70000
0.68000
FY09 FY10 FY11 FY12 FY13 FY14 FY15 FY16 FY17 FY18 FY19 FY20 FY21
Tax Rate


Average Home Value
160,000
140,000
120,000
100,000
80,000
60,000
40,000
20,000
-
92,012
136,682
FY09 FY10 FY11 FY12 FY13 FY14 FY15 FY16 FY17 FY18 FY19 FY20 FY21

Tax Revenue and Distribution

	Certified FY19	Certified FY20	Supplement #10 FY20	Certified FY21
Real Estate	$807,560,401	$841,131,728	$841,434,280	$848,663,447
Personal Property	$66,154,935	$66,858,171	$71,171,759	$59,268,070
Total Tax Roll	$873,715,336	$907,989,899	$912,606,039	$907,931,517
Homestead cap adj.	$5,250,000	$3,936,268	$3,903,198	$5,827,630
Exempt Property	$337,375,081	$333,566,642	$333,556,882	$314,569,161
Productivity Loss	$6,010,320	$6,230,090	$6,223,720	$4,144,550
Disabled Vet.	$2,951,729	$3,314,569	$3,357,292	$3,246,159
Over 65	$4,438,451	$4,432,871	$4,582,794	$4,448,719
Historic Exemptions	$25,000	$168,940	$218,940	$168,970
Disaster Exemption	$0	$0	$0	$0
Misc. Exemptions	$14,146	$43,482	$772,778	$250,001
Total Exemptions	$356,064,727	$351,692,862	$352,615,604	$332,655,190
Under ARB Review	$2,102,534	$5,810,206	$15,819	$14,707,028
Total Tax Value	$519,753,143	$562,107,243	$560,006,254	$589,983,355
Tax Rate per $100	0.69990	0.69990	0.69990	0.687772
Est. Tax Levy	$3,637,752	$3,934,189	$3,919,484	$4,057,740
% of Collections	98%	98%	98%	98%
Est. Collections	$3,564,997	$3,855,505	$3,841,094	$3,976,586
M & O Revenue	$2,752,062	$2,894,201	$2,883,383	$2,923,632
Debt Service	$812,935	$961,304	$957,711	$1,052,953
Development Corp.	$250,363	$257,388	$257,388	$253,988
Water and Sewer	$688,645	$685,350	$685,350	$240,950
M & O Rate	0.5403	0.5254	0.5254	0.505658
Debt Service Rate	0.1596	0.1745	0.1745	0.182114

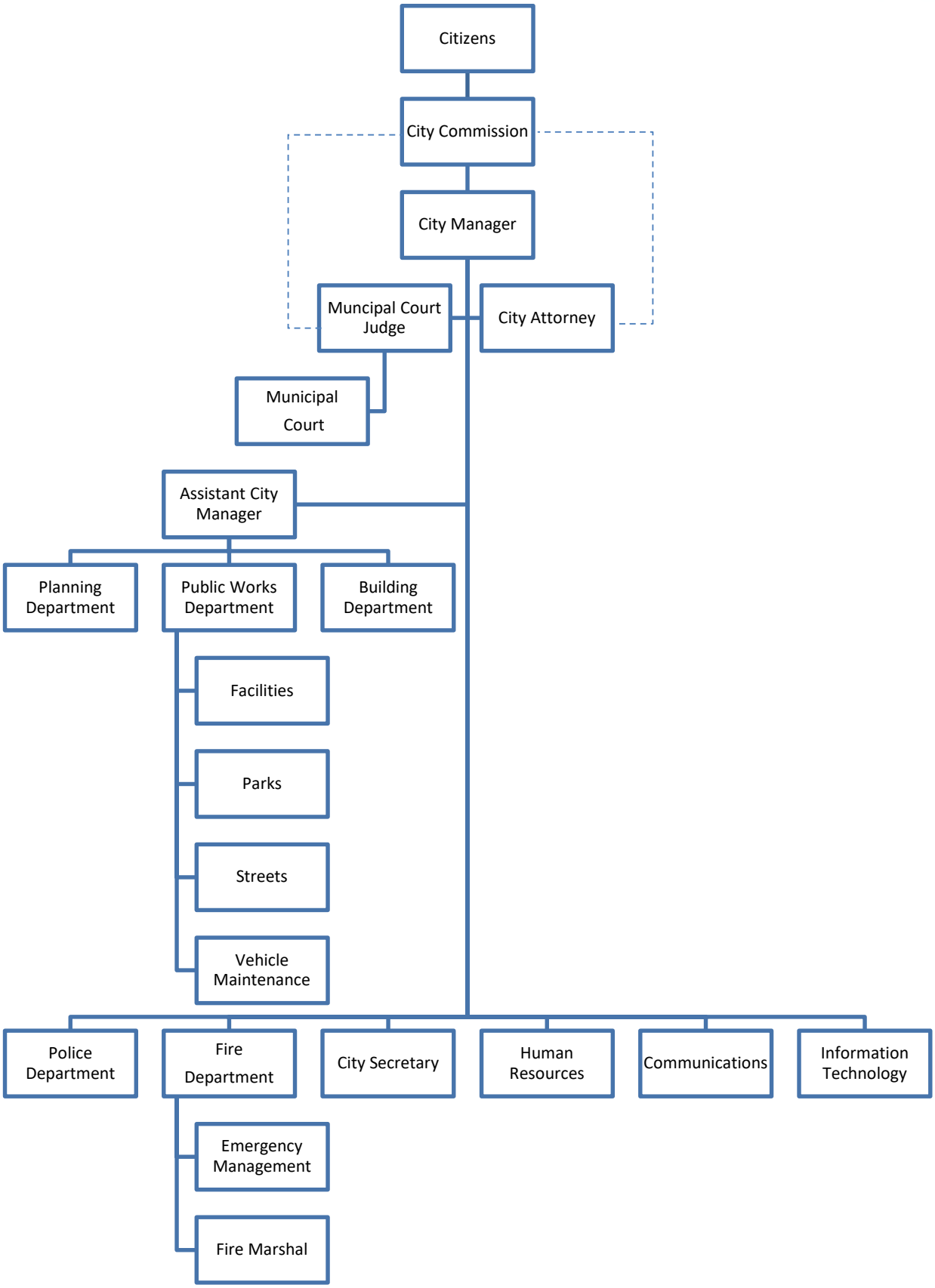
RICHMOND

EST. TEXAS 1837

GENERAL FUND

RICHMOND

EST. TEXAS 1837


Citizens
City Commission
City Manager
Muncipal Court Judge
City Attorney
Municipal Court
Assistant City Manager
Planning Department
Public Works Department
Building Department
Facilities
Parks
Streets
Vehicle Maintenance
Police Department
Fire Department
City Secretary
Human Resources
Communications
Information Technology
Emergency Management
Fire Marshal

The General Fund is used to account for all activity not properly accounted for in other fund types. The primary revenue categories include property tax, sales and other taxes (franchise fees), licenses and permits, fines and forfeitures, and charges for services. Expenditures include General Government, Human Resources, Public Works, Vehicle Maintenance (Fleet), Information Technology, Streets, Police, Fire, Emergency Management, Fire Marshal, Building Permits, Parks Facilities, Planning, and Municipal Court. The Budgetary fund balance is the audited fund balance for the prior year inclusive of estimates for year-end projections and the current budget.

Fiscal Year 2020

Total revenues

Total revenues are projected at $18.7 million. Property taxes are anticipated to come in at budget, while sales tax is projected to come in at $5.3 million, which is higher than budgeted. This increase in sales tax projections is the result of an accounting change to reflect the full revenues received from strategic partnership agreements with the MUDs (there is a contra amount budgeted as an expenditure for sales tax payments to the MUDs). Fines and Forfeitures are projected to come in lower than budget, however, all other remaining revenues are anticipated to come in higher than anticipated. It should be noted that Intergovernmental revenues include $661,815 in CARES act funding that was awarded to the City as a result of the COVID-19 pandemic.

Total expenditures

General Fund departmental expenditures are projected to end the year better than expected, however, as a result of the following two factors the year-end budget is higher than the original budget. First, a change in accounting for MUD sales tax resulted in an increase in the budget for rebates and assignments in the amount of $600,000 (there is a contra amount budgeted as a revenue). Second, the City has budgeted expenditures of $661,815 to reflect planned expenditures of the CARES act funding.

Total fund balance

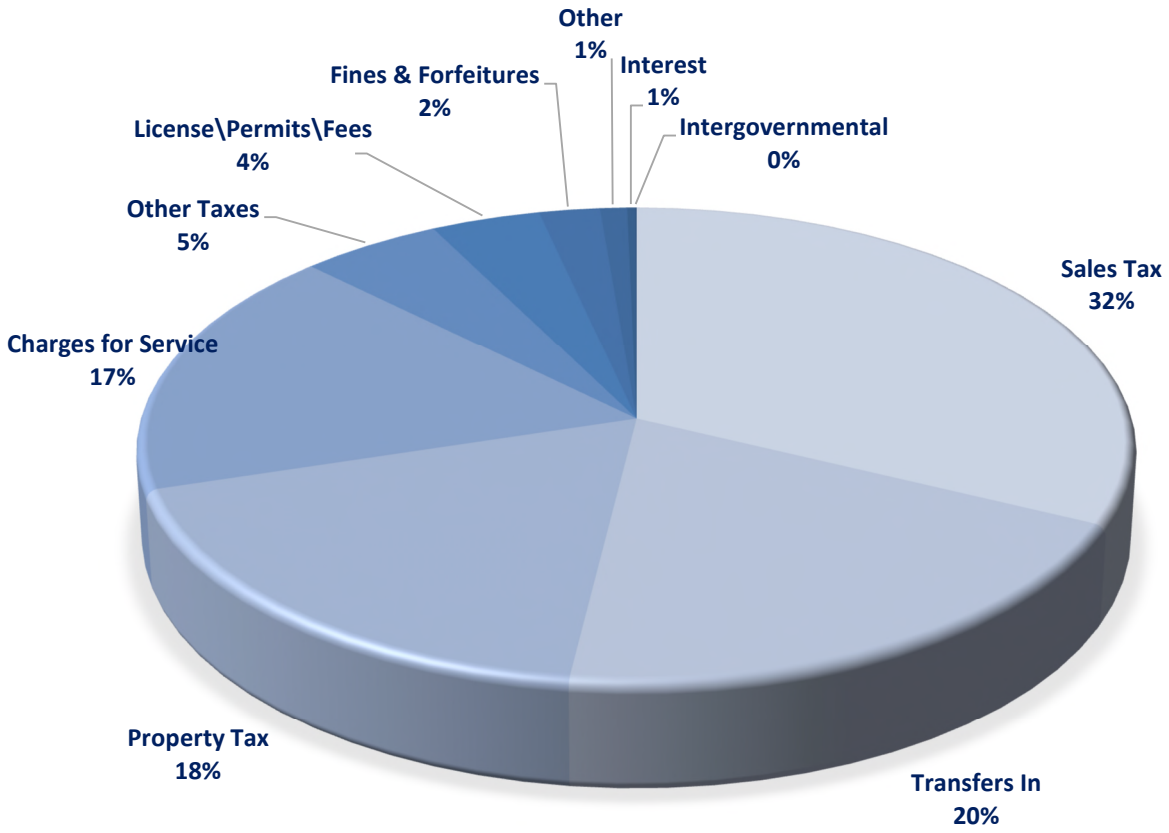
The fund balance is projected to be $6.2 million as of September 30, 2020. This fund balance is approximately $1.7 million greater than the policy requirement which is 90 days of expenditures.

Fiscal Year 2021

Budgeted revenues

The budgeted revenues total of $16.8 million. The chart below shows a breakdown of General Fund revenues by type.

GENERAL FUND REVENUES



Sales tax revenue of $5.4 million represents the largest portion of General Fund operating revenues at 32.0%. Sales tax is highly dependent on economic conditions and can fluctuate each year. As a result of this risk, there are management control decisions that allow for the timing of release of expenditure funding that act as a circuit breaker to ensure financial stability. These management control decisions include the use of a contingency budget for operations, budgeting increases in compensation as a contingency, and use of a conservative offset to salary savings, and the ability to slow or halt the contribution to fleet replacement.

Sales tax for FY21 is budgeted at approximately a 3% increase over year-end projections plus an additional $45,000 from an economic development agreement (the movement of a new company to the City).

The budget incorporates a conservative estimate of property taxes at approximately $3.0 million and includes a tax rate that is lower than the voter-approval tax rate and the de minimis tax rate provision as they apply to cities with a population under 30,000. The voter approval rate represents a 3.5% increase over the no-new-revenue tax rate, and the de minimis tax rate is the rate that generates an increase in taxes at an amount less than or equal to $500,000. The nominal tax rate based upon the certified values in the tax roll is $0.687772.

A total of approximately $3.3 million are budgeted as transfers into to the General Fund. These transfers are from the Utility System for overhead costs and from the Development Corporation Richmond to reimburse cost for Economic Development staff and activity, as well as for cost allocation for management of the program.

Other taxes total $862,700 and are made up of franchise payments the City receives from electric, natural gas, cable, and telephone providers for use of the City's right-of-way. Licenses and Permits revenue is budgeted at $666,000. Charges for services are budgeted at $2.9 million and are made up of fire protection fees and other service charges. The remaining income totals $591,160 and is made up of fines and forfeitures, interest income, intergovernmental and other miscellaneous revenues.

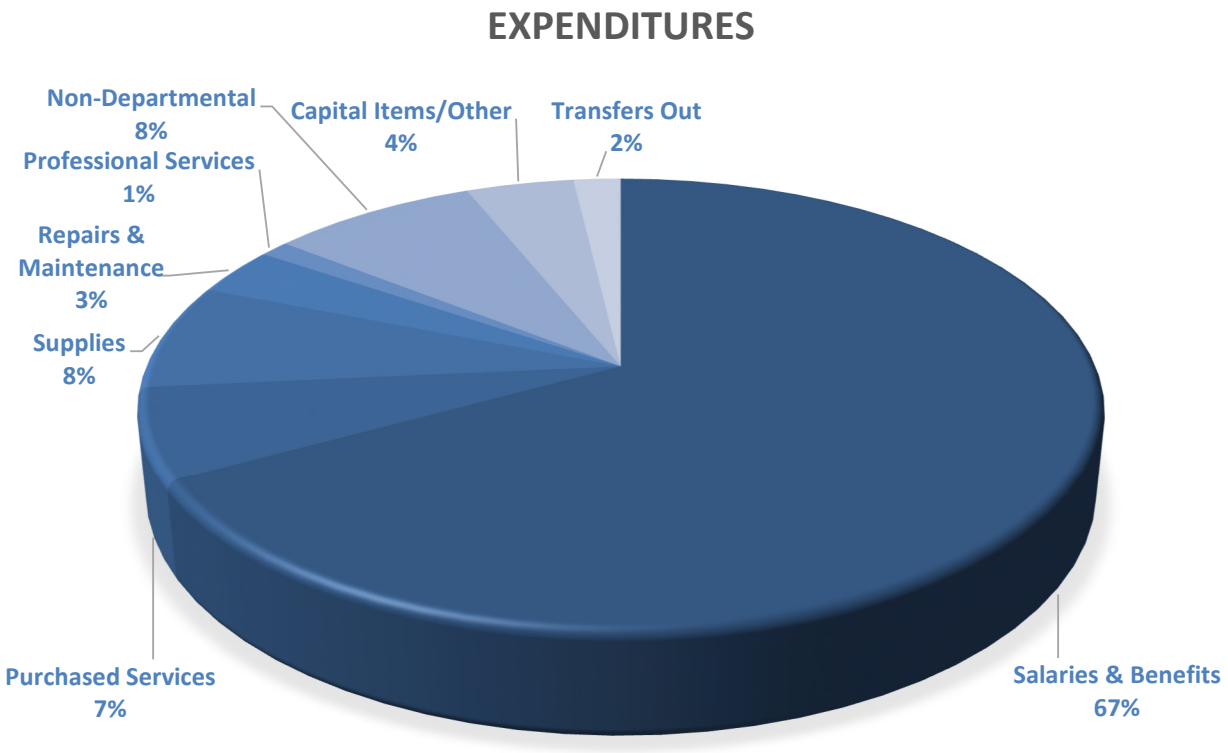
Budgeted expenditures

The General Fund budget includes expenditures that total $18.1 million for FY21. Of this total, $15.5 million is for departmental expenditures, $1.5 million is for non-departmental expenditures (including rebates & assignments, contingency and other miscellaneous expenditures), $0.8 million is budgeted for capital items, which are primarily transfers out to support pay-as-you-go CIP projects, and the remaining $0.3 million is budgeted as a transfer out for fleet replacement.

A total of $677,798 are included as additions in the FY21 budget.

Recurring additions included in the FY21 budget totals $(247,600). This includes a salary savings offset of $(250,000), and the payment of an incentive agreement for $2,400.

One-time funding included in the FY21 budget totals $925,398. This includes: $22,445 for fleet equipment, $125,000 for emergency generators, $5,050 for painting, $8,583 for a vehicle storage system, $14,320 for the bullet proof vest replacement fund grant, $250,000 for Phase I of the Police Department Renovations, and $500,000 for street rehabilitation.



Budgeted fund balance

The fund balance ending of $4,939,259 is 100 days, which is greater than the reserve policy requirement, of 90 days of recurring budgeted expenditures. The FY21 budget is anticipated to have $1.3 million in revenues under expenditures as a planned one-time drawdown.

General Fund Income Statement

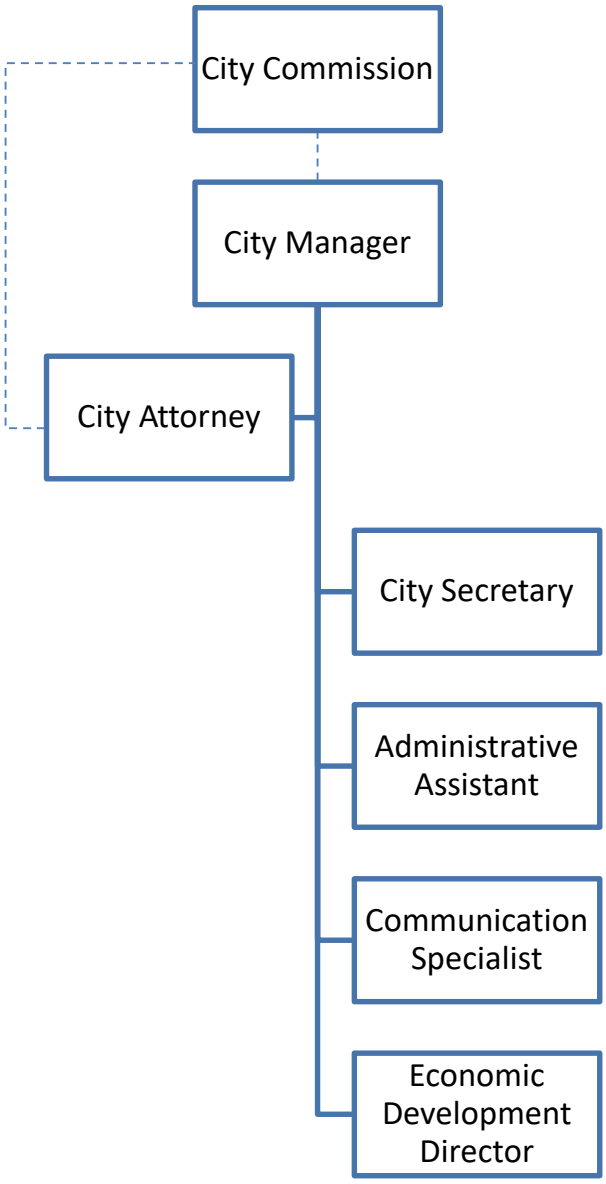
	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Property Tax	2,843,564	3,004,201	3,004,201	3,038,632	-	3,038,632
Sales Tax	5,142,066	4,645,000	5,250,000	5,355,000	45,000	5,400,000
Other Taxes	829,786	708,500	822,500	862,700	-	862,700
Charges for Service	4,440,709	4,507,942	4,673,942	2,881,000	-	2,881,000
Fines & Forfeitures	430,262	430,000	290,000	370,000	-	370,000
License\Permits\Fees	644,963	761,600	430,600	666,000	-	666,000
Other	75,010	56,772	82,038	64,000	-	64,000
Interest	12,255	42,792	50,792	50,000	-	50,000
Intergovernmental	-	209,953	871,768	-	7,160	7,160
Operating Total	**14,418,615**	**14,366,760**	**15,475,841**	**13,287,332**	**52,160**	**13,339,492**
Non-Operating						
Transfers In	3,225,129	3,193,314	3,279,151	3,335,275	-	3,335,275
Other	-	-	-	100,000	-	100,000
Non-Operating Total	**3,225,129**	**3,193,314**	**3,279,151**	**3,435,275**	**-**	**3,435,275**
Revenue Total	**17,643,744**	**17,560,075**	**18,754,993**	**16,722,607**	**52,160**	**16,774,767**
Expenditure						
Operating						
Salaries & Benefits	11,371,620	12,378,362	11,628,362	12,359,208	(250,000)	12,109,208
Supplies	981,081	1,270,587	1,270,587	1,354,623	9,345	1,363,968
Repairs & Maintenance	543,221	594,695	594,695	487,130	130,050	617,180
Purchased Services	2,663,461	2,725,897	2,690,897	1,163,799	14,320	1,178,119
Professional Services	302,367	250,600	250,600	210,093	-	210,093
Capital Items/Other	857,776	286,784	355,742	-	21,683	21,683
Operating Total	**16,719,525**	**17,506,925**	**16,790,883**	**15,574,852**	**(74,602)**	**15,500,250**
Non-Operating						
Non-Departmental	509,324	100,000	1,361,815	1,485,936	2,400	1,488,336
Capital Items/Other	529,029	172,280	182,330	-	750,000	750,000
Transfers Out	-	-	-	337,000	-	337,000
Non-Operating Total	**1,038,353**	**272,280**	**1,544,145**	**1,822,936**	**752,400**	**2,575,336**
Expenditure Total	**17,757,879**	**17,779,205**	**18,335,028**	**17,397,788**	**677,798**	**18,075,586**
Revenue Over/(Under) Expenditures	**(114,135)**	**(219,130)**	**419,965**	**(675,181)**	**(625,638)**	**(1,300,819)**
Beginning Fund Balance	5,934,249	5,820,114	5,820,114	6,240,079		6,240,079
Ending Fund Balance	5,820,114	5,600,984	6,240,079	5,564,897		4,939,259
Fund Bal as % of Exp	32.8%	31.5%	34.0%	32.0%		27.3%
Fund Bal in Days	120	115	124	117		100

Schedule of Revenues

		FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Property Tax	Property Tax Current	2,678,552	2,894,201	2,894,201	2,923,632	-	2,923,632
	Property Tax Delinquent	108,112	65,000	65,000	65,000	-	65,000
	Tax Penalty And Interest	56,900	45,000	45,000	50,000	-	50,000
Property Tax Total		**2,843,564**	**3,004,201**	**3,004,201**	**3,038,632**	**-**	**3,038,632**
Sales Tax	Sales Tax	5,142,066	4,645,000	5,250,000	5,355,000	45,000	5,400,000
Sales Tax Total		**5,142,066**	**4,645,000**	**5,250,000**	**5,355,000**	**45,000**	**5,400,000**
Other Taxes	Franchise Fees	810,818	690,000	810,000	844,000	-	844,000
	Mixed Beverage Tax	18,968	18,500	12,500	18,700	-	18,700
Other Taxes Total		**829,786**	**708,500**	**822,500**	**862,700**	**-**	**862,700**
Charges for Service	Fire Protection Fees	2,746,316	2,642,145	2,807,145	2,880,000	-	2,880,000
	Service Charges	1,600	-	1,000	1,000	-	1,000
	Solid Waste Fees	1,692,792	1,865,797	1,865,797	-	-	-
Charges for Service Total		**4,440,709**	**4,507,942**	**4,673,942**	**2,881,000**	**-**	**2,881,000**
Fines & Forfeitures	Court Fines	430,262	430,000	290,000	370,000	-	370,000
Fines & Forfeitures Total		**430,262**	**430,000**	**290,000**	**370,000**	**-**	**370,000**
Interest	Interest Income	12,255	42,792	50,792	50,000	-	50,000
Interest Total		**12,255**	**42,792**	**50,792**	**50,000**	**-**	**50,000**
Intergovernmental	Intergovernmental	-	209,953	871,768	-	7,160	7,160
Intergovernmental Total		**-**	**209,953**	**871,768**	**-**	**7,160**	**7,160**
License\Permits\Fees	Amusement Redemption Fees	18,350	15,600	6,600	16,000	-	16,000
	Inspection Fees	258,354	286,000	101,000	200,000	-	200,000
	License And Permits	266,780	350,000	230,000	300,000	-	300,000
	Plan Review Fees	101,479	110,000	93,000	150,000	-	150,000
License\Permits\Fees Total		**644,963**	**761,600**	**430,600**	**666,000**	**-**	**666,000**
Other	Other Income	62,439	46,800	44,800	38,000	-	38,000
	Reimbursements	2,333	-	27,266	26,000	-	26,000
	Donations	294	-	-	-	-	-
	Capital Contribution Mud 215	9,944	9,972	9,972	-	-	-
	Insurance Reimbursements	-	-	-	100,000	-	100,000
Other Total		**75,010**	**56,772**	**82,038**	**164,000**	**-**	**164,000**
Transfers In	Transfers From Other Funds	3,225,129	3,193,314	3,279,151	3,335,275	-	3,335,275
Transfers In Total		**3,225,129**	**3,193,314**	**3,279,151**	**3,335,275**	**-**	**3,335,275**
Total Revenue		**17,643,744**	**17,560,075**	**18,754,993**	**16,722,607**	**52,160**	**16,774,767**

Summary of Expenditures

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
General Government	2,029,188	1,347,007	1,858,822	1,396,798	50,000	1,446,798
Human Resources	1,461	392,793	392,793	390,064	-	390,064
Public Works	273,443	483,201	483,201	477,519	-	477,519
Vehicle Maintenance	253,553	222,045	222,045	223,525	22,445	245,970
Information Technology	299,235	247,295	247,295	267,190	-	267,190
Streets	1,674,858	1,645,923	1,655,973	1,413,026	75,000	1,488,026
Solid Waste	1,653,855	1,554,480	1,554,480	-	-	-
Police	4,383,692	4,607,095	4,607,095	4,773,018	14,320	4,787,338
Fire Department	4,685,600	4,632,854	4,701,812	4,390,031	-	4,390,031
Emergency Management	109,488	119,808	119,808	125,820	-	125,820
Fire Marshall	441,671	395,029	395,029	389,535	8,583	398,118
Fire Department	21,867	37,650	37,650	-	-	-
Fire Department	45,513	48,100	48,100	-	-	-
Building Permits	383,614	497,547	497,547	512,176	-	512,176
Parks	445,700	462,445	462,445	475,989	-	475,989
Facilities	277,648	231,513	231,513	367,040	5,050	372,090
Planning	258,141	305,242	305,242	308,425	-	308,425
Municipal Court	519,351	549,177	514,177	401,697	-	401,697
Non-Departmental	-	-	-	1,485,936	502,400	1,988,336
	17,757,879	**17,779,205**	**18,335,028**	**17,397,788**	**677,798**	**18,075,586**


City Commission
City Manager
City Attorney
City Secretary
Administrative Assistant
Communication Specialist
Economic Development Director

Mission Statement

The mission of the General Government Department is to effectively execute City Commission policies, programs and directives; administer and manage city operations in an organized, efficient and effective manner, and to respond promptly to citizen inquiries and requests with a high level of professionalism.

Departmental Overview

This department provides professional leadership and management through the direction, administration and execution of City policy under the guidelines of the City Commission to maximize the effectiveness and efficiency of the City operations. The City Manager is appointed by the City Commission. The City Secretary, who works under the direction of the City Manager, is also in the General Government Department.

Programs of Service

The General Government Department provides for the overall Administration of the City through the **City Manager**, provides legal services through the **City Attorney**, and acts as the official record keeper through the **City Secretary**.

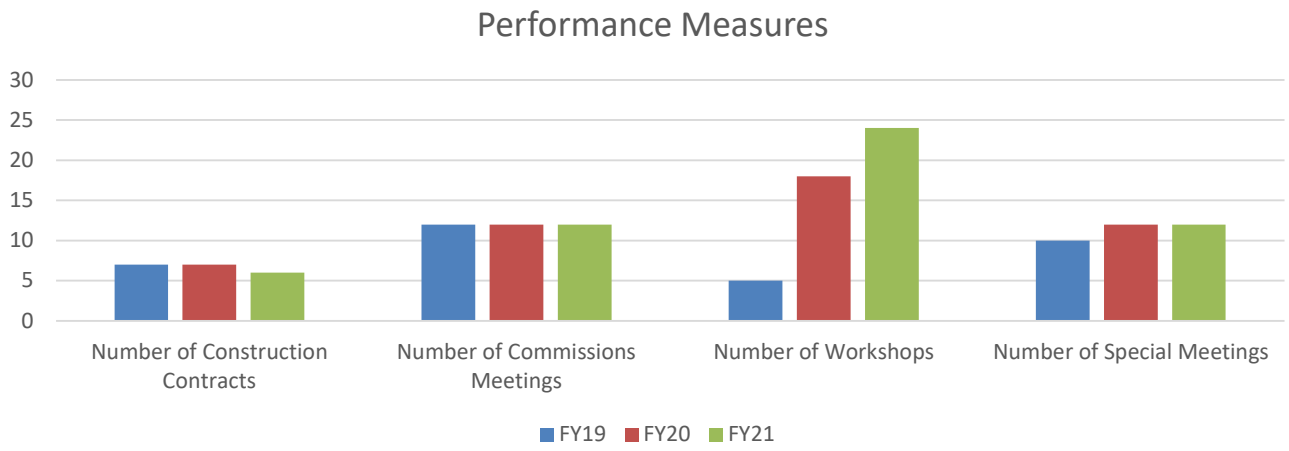
FY21 Objectives

- Organization-wide Goal
    - Provide city services to the citizens of Richmond in the most efficient and effective manner possible.
    - Improve the records imaging and indexing system.
    - Work to implement the most economical rate for surface water.

FY21 Budget Changes

There is a one-time budget of $50,000 for the installation of an emergency generator to support Fleet Maintenance in the event of loss of power during a natural disaster. This funding will be held in General Government for management control purposes.

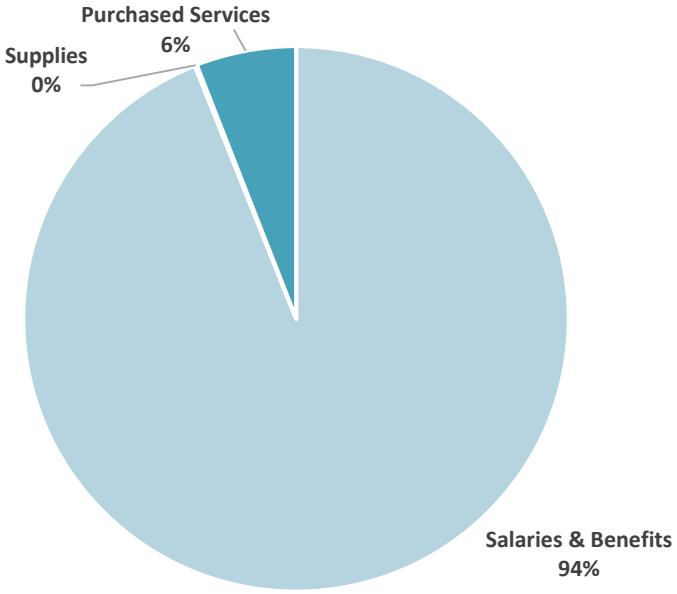
Performance Measures



Departmental Expenditures

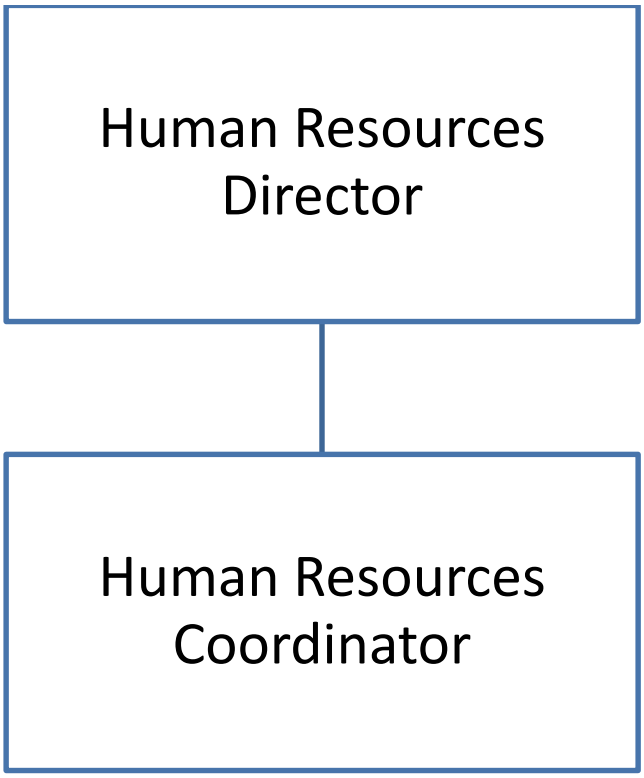
	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
General Government						
Salaries & Benefits	881,534	646,618	(103,382)	790,466	-	790,466
Supplies	45,118	45,450	45,450	47,760	-	47,760
Repairs & Maintenance	167,977	172,317	172,317	164,000	50,000	214,000
Purchased Services	188,630	172,622	172,622	184,572	-	184,572
Professional Services	236,605	210,000	210,000	210,000	-	210,000
Capital Items/Other	-	-	-	-	-	-
Non-Departmental	509,324	100,000	1,361,815	-	-	-
Total Expenditures	**2,029,188**	**1,347,007**	**1,858,822**	**1,396,798**	**50,000**	**1,446,798**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
10 - General Fund			
5100 - General Government			
Administrative Assistant	1.0	1.0	1.0
Asst. City Manager of Development Services	1.0	0.0	0.0
City Attorney	1.0	1.0	1.0
City Manager	1.0	1.0	1.0
City Secretary	1.0	1.0	1.0
Communication Specialist	1.0	1.0	1.0
Economic Development Director	1.0	1.0	1.0
5100 - General Government Total	**7.0**	**6.0**	**6.0**
10 - General Fund Total	**7.0**	**6.0**	**6.0**


Human Resources Director
Human Resources Coordinator

Mission Statement

The mission of the Human Resources department is to support the goals and challenges of the City by providing excellence in human resource systems and risk management programs that support a work environment characterized by fair treatment of staff, open communication, personal accountability, trust and mutual respect. We seek and provide innovative solutions to help the organization achieve excellence in delivering public services and support the overall key business initiatives.

Departmental Overview

This department provides professional leadership and guidance for organizational support systems to include policy research, development and implementation of personnel policies and procedures, performance management, recruitment and retention, organization and professional development, health and wellbeing programs, leave administration, employee engagement and recognition, safety and workers' compensation. In addition, Human Resources oversees payroll, salary and benefits management to include salary surveys, oversight of the compensation plan as well as administering health benefits for employees and their families and ensures that the City complies with all local, state, and federal regulations relative to human resources.

Programs of Service

The Human Resources Department oversees the **Employee Benefits and Wellness Programs**, assists departments with **Recruitment and Hiring**, ensures accurate and timely **Payroll**, and assists with organization wide **Training** and **Risk Management**.

FY21 Objectives

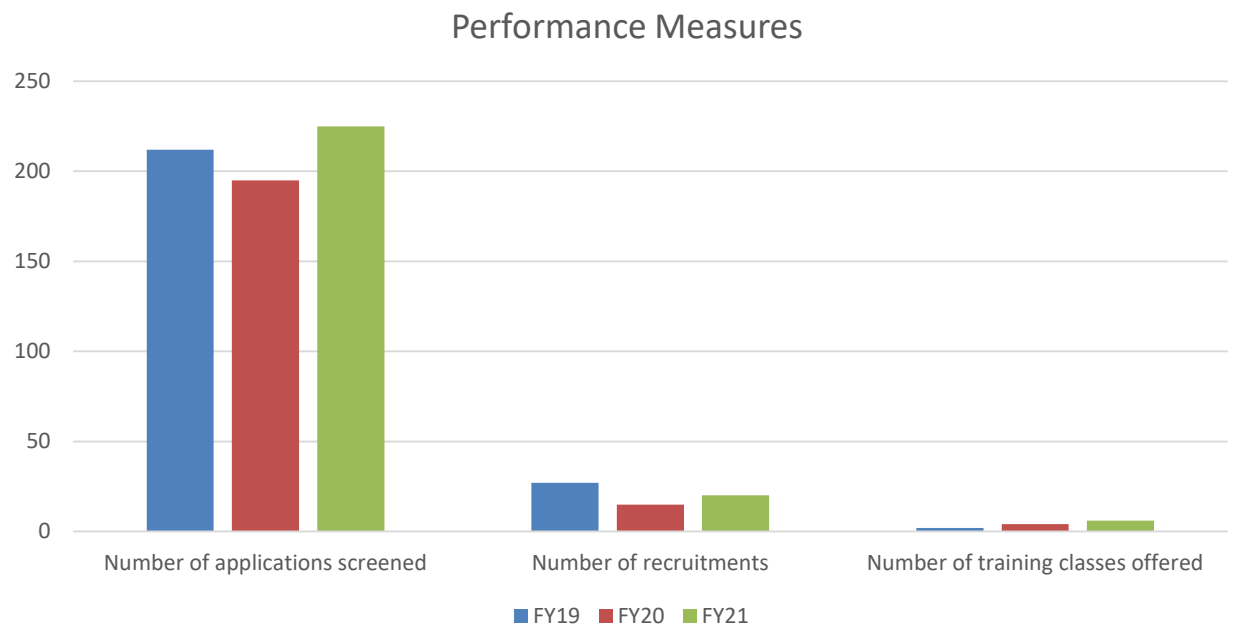
- Organization-wide Goal
    - Provide city services to the citizens of Richmond in the most efficient and effective manner possible.
    - Strengthen the awareness and image of Richmond throughout the region.
    - Annexation as a strategic growth tool to expand Richmond's population and tax base.
- Department Goal
    - Develop and establish processes and procedures for the human resources department that are in line with the overall goals of the organization.
    - Conduct a comprehensive assessment of the Cities benefits program to assist in optimizing efficiencies, provide strategies for plan design and implementation of a wellbeing program.
    - Based on the findings of the benefits assessment develop an Employee Wellness Committee that would focus on programs and activities to educate employees and their dependents on health and wellbeing.
    - Develop a Talent Management program to address strategies for recruitment, retention, development, employee engagement, and compensation.

- Work with departments to develop an Employee Safety Committee. The committee would review accident reports and trends and partner with departments to help create a culture of safety awareness and assist with safety training needs.

FY21 Budget Changes

There are no changes included in the budget

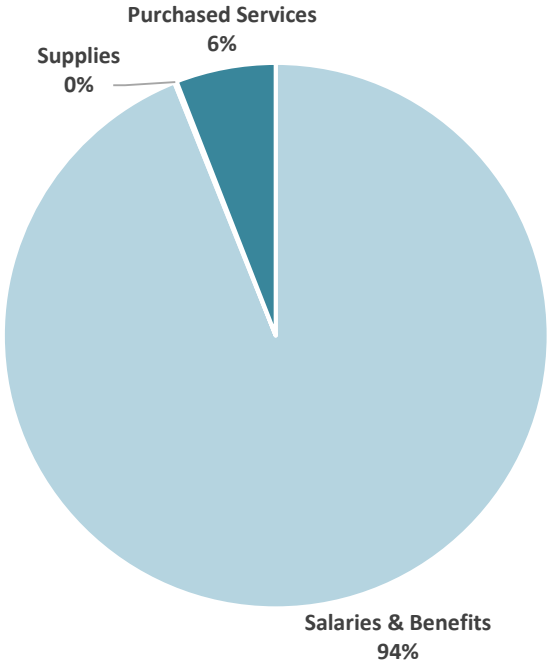
Performance Measures



Departmental Expenditures

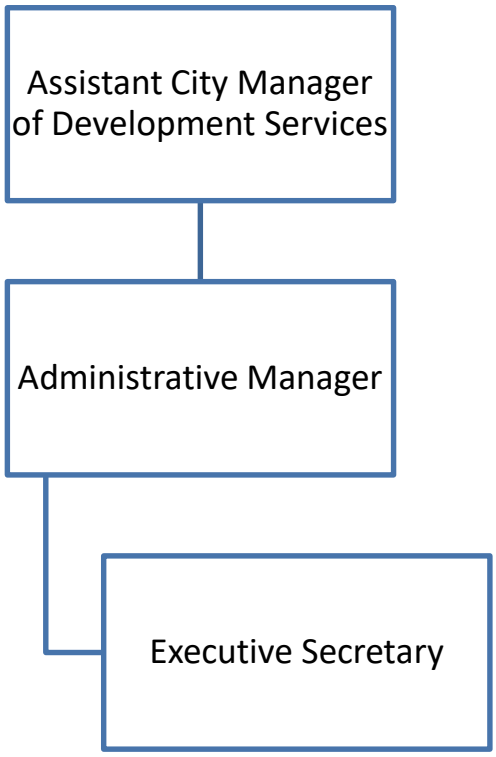
	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Human Resources						
Salaries & Benefits	1,461	220,093	220,093	218,369	-	218,369
Supplies	-	4,875	4,875	3,870	-	3,870
Repairs & Maintenance	-	26,000	26,000	-	-	-
Purchased Services	-	141,825	141,825	167,825	-	167,825
Total Expenditures	**1,461**	**392,793**	**392,793**	**390,064**	**-**	**390,064**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
10 - General Fund			
5102 - Human Resources			
Human Resources Coordinator	0.0	1.0	1.0
Human Resources Director	0.0	1.0	1.0
5102 - Human Resources Total	**0.0**	**2.0**	**2.0**
10 - General Fund Total	**0.0**	**2.0**	**2.0**


Assistant City Manager of Development Services
Administrative Manager
Executive Secretary

Mission Statement

The mission of the Public Works Department is to maintain and improve the public works infrastructure within the City of Richmond's jurisdiction. Many opportunities and significant challenges are ahead for the City, and our vision is to provide excellent public services while maintaining minimal environmental impact on our land and water supplies.

Departmental Overview

The Department is responsible for the comprehensive management of the following divisions: Surface Water Treatment, Parks, Streets and Drainage, Sanitation, Water and Wastewater. Public Works performs plan reviews for all proposed construction projects inside of the City limits and in the City's extraterritorial jurisdiction. Maintenance and improvements for drainage, parks, streets and utilities are a part of daily activities. The Public Works Department coordinates City construction and planning activities with Federal, State, and County agencies. The Department administers a number of contracts with private sector firms for a range of goods and services that play an important role in effectively maintaining the City's infrastructure and providing essential services.

Programs of Service

Public Works services include administration, emergency management, customer call center, budget development, development reviews and inspections.

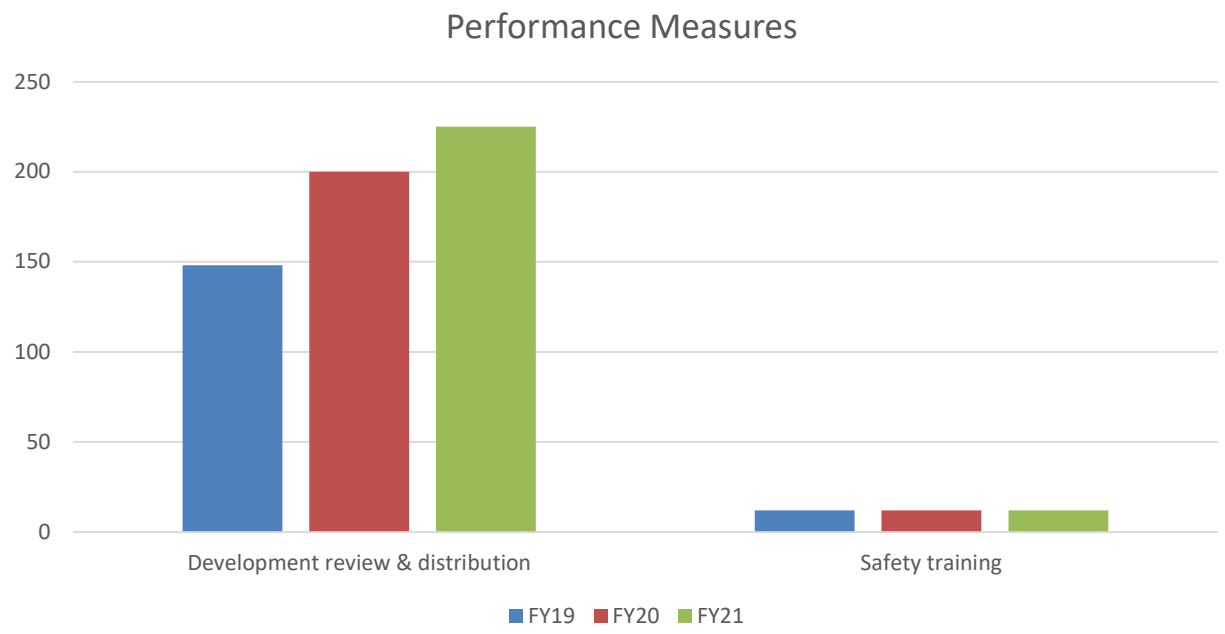
FY21 Objectives

- Comprehensive Master Plan Top-Ranked Priority
  - Complete assessments and master plans for water, wastewater, reuse and storm water to ensure adequate capacities are available for future growth and address any deficiencies.
- Organization-wide Goal
  - Increase project related information to citizens to encourage, promote and welcome expanding residential and business growth and development.
  - Increase neighborhood-wide clean-ups to provide safe, secure, family-oriented communities.
- Departmental Goal
  - Improve safety training for department employees and reduce work-related injuries.

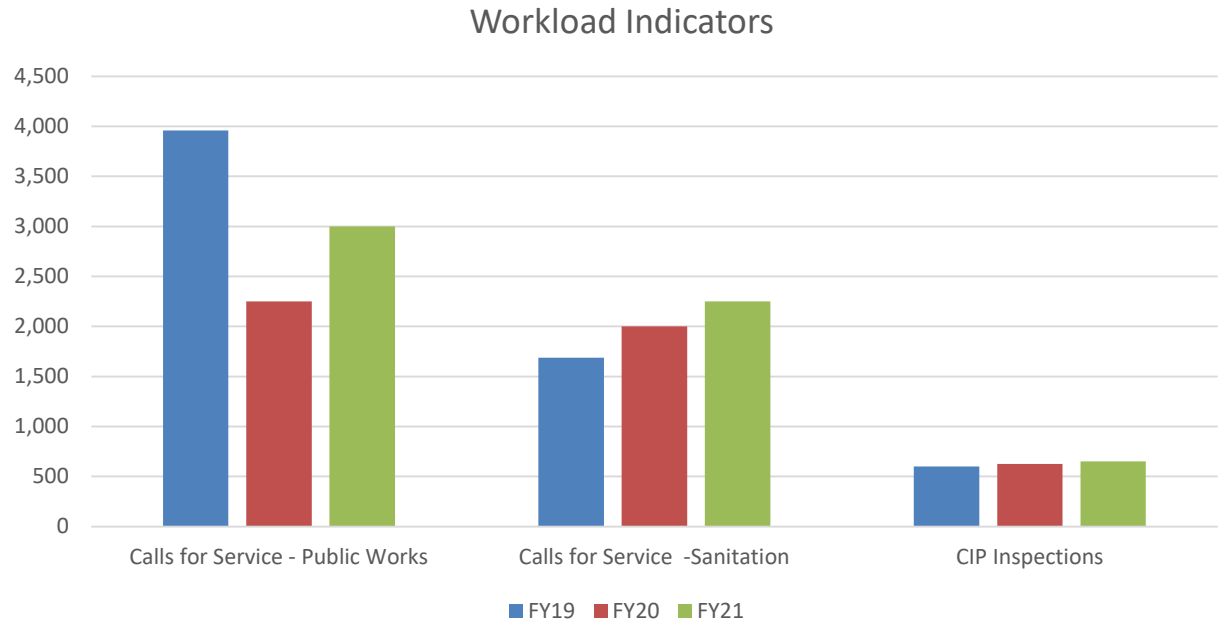
FY21 Budget Changes

There are no changes in FY21.

Performance Measures



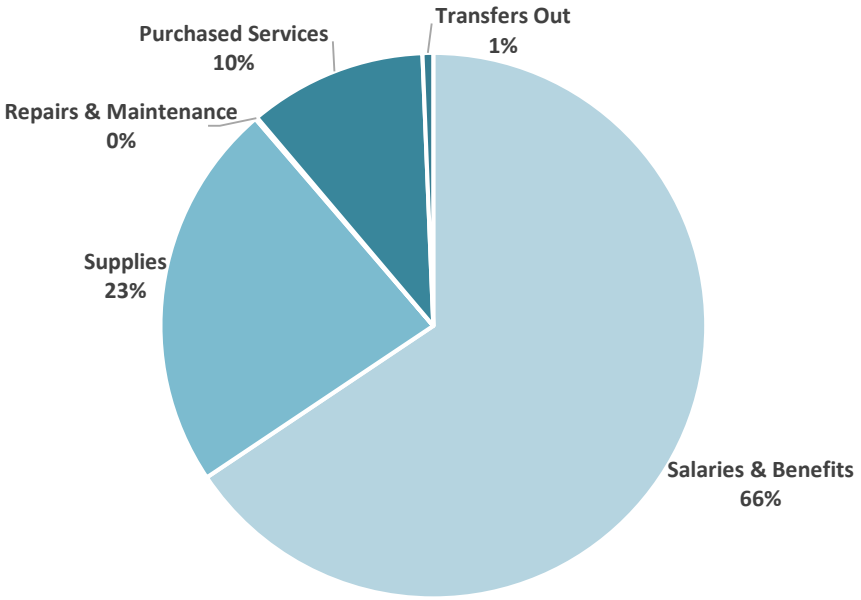
Workload Indicators



Departmental Expenditures

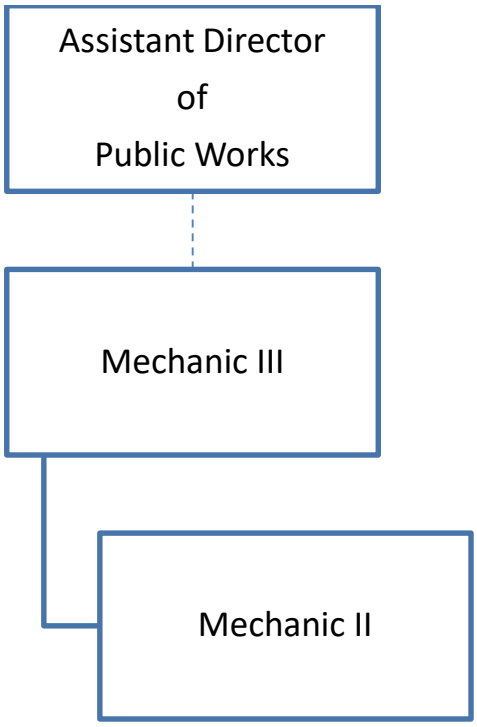
	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Public Works						
Salaries & Benefits	118,587	320,641	320,641	313,282	-	313,282
Supplies	99,472	109,025	109,025	110,292	-	110,292
Repairs & Maintenance	3,895	4,585	4,585	615	-	615
Purchased Services	51,490	48,950	48,950	50,331	-	50,331
Transfers Out	-	-	-	3,000	-	3,000
Total Expenditures	**273,443**	**483,201**	**483,201**	**477,519**	**-**	**477,519**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
10 - General Fund			
5105 - Public Works			
Administrative Manager	1.0	1.0	1.0
Asst. City Manager / Community Development	0.0	1.0	1.0
Executive Secretary	1.0	1.0	1.0
5105 - Public Works Total	**2.0**	**3.0**	**3.0**
10 - General Fund Total	**2.0**	**3.0**	**3.0**


Assistant Director
of
Public Works
Mechanic III
Mechanic II

Mission Statement

It is the goal of the Fleet Maintenance Department to provide an effective equipment maintenance program for rolling stock of City-owned vehicles and equipment; to ensure that vehicles and equipment are released for operation in a safe condition; and to enhance the public image of the City fleet.

Departmental Overview

The Fleet Maintenance Department schedules and performs preventive maintenance and repairs for all vehicles and equipment on a regular basis. This department is responsible for maintaining, operating, and managing the fuel delivery system.

The staff in the Fleet Maintenance Department maintains heavy equipment as well as minor tools and equipment. In addition, staff provides emergency field assistance to City-owned vehicles and equipment that need unscheduled repairs.

Programs of Service

Fleet Maintenance services include repair and maintenance on vehicles and equipment, manage fuel system, and provide emergency field service repairs.

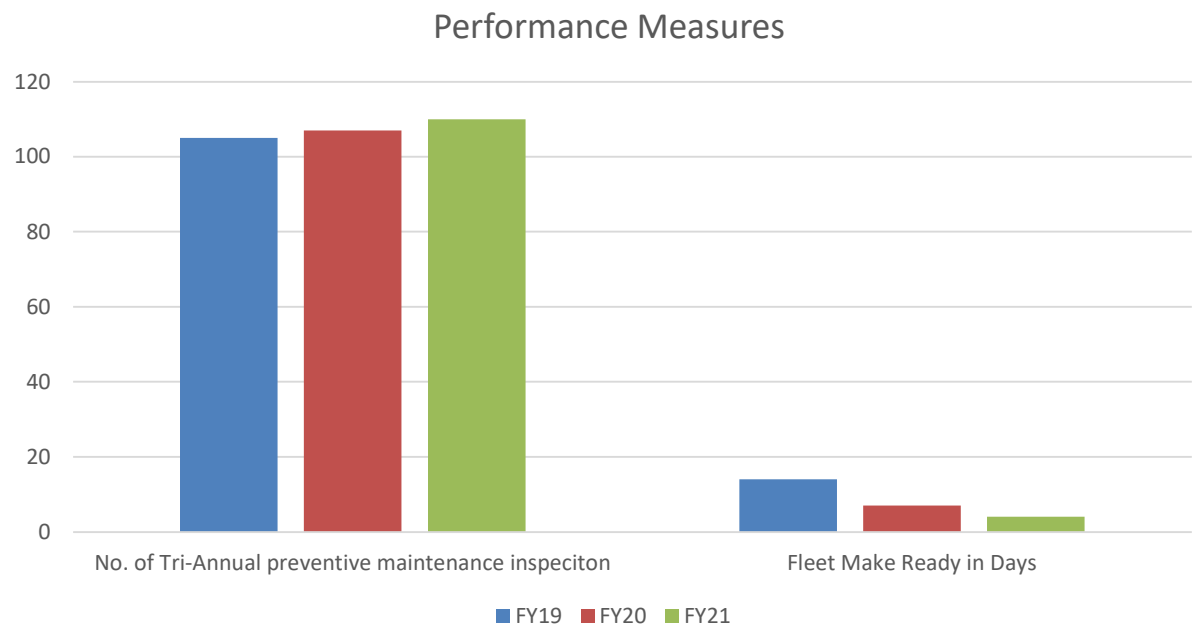
FY21 Objectives

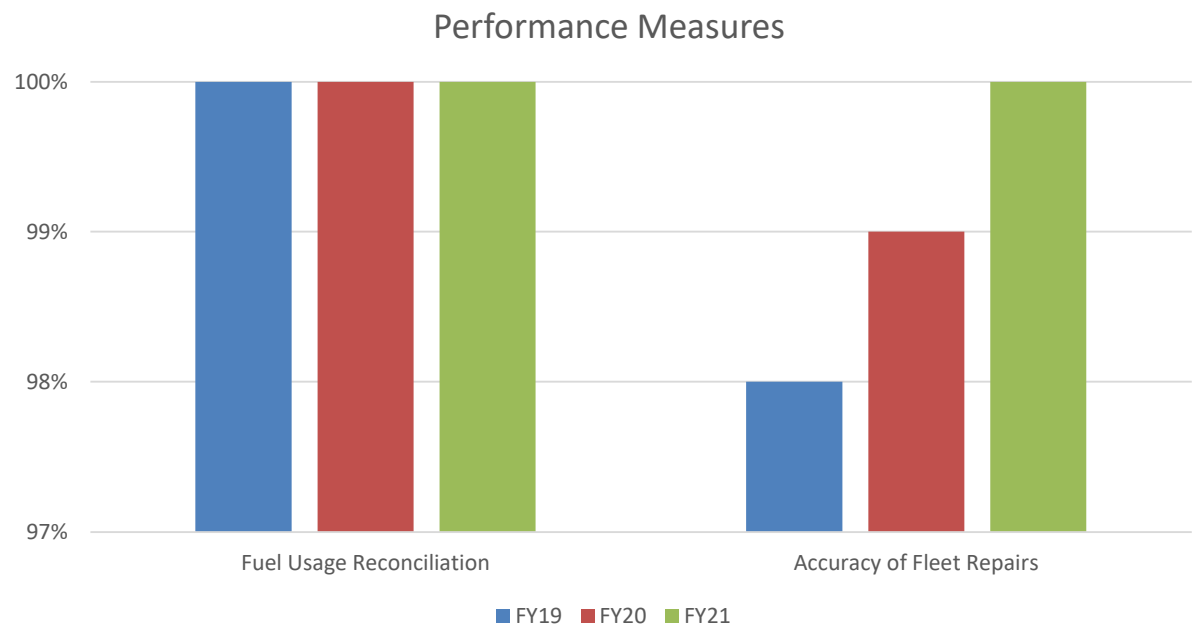
- Organization-wide Goal
  - Maintain and ensure a safe operating fleet.
- Departmental Goal
  - Maintain a safe work environment.
  - Maintain an accurate parts inventory to expedite repairs.

FY21 Budget Changes

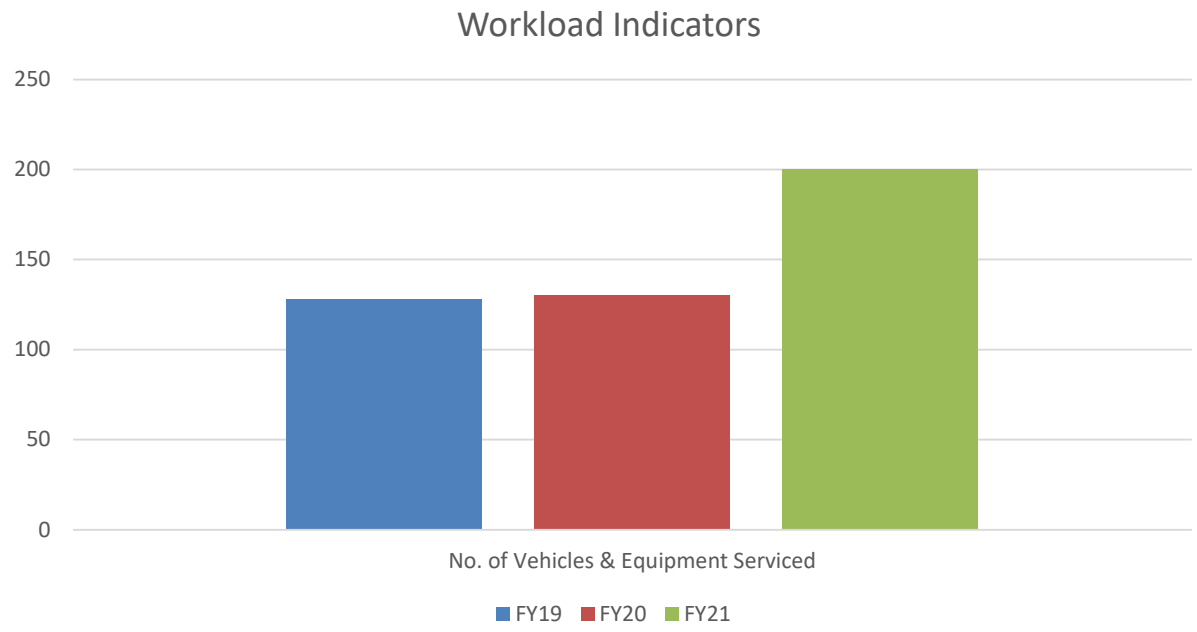
There is $22,445 budgeted in one-time additions to the fleet maintenance budget. This includes $9,345 for a diagnostic scan tool and $13,100 for automatic fuel tank gauges.

Performance Measures





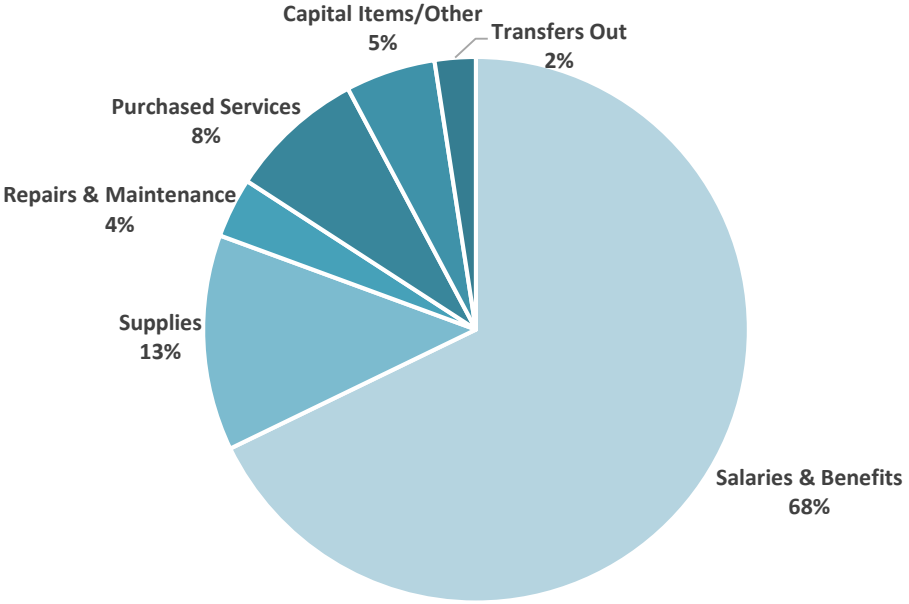
Workload Indicators



Departmental Expenditures

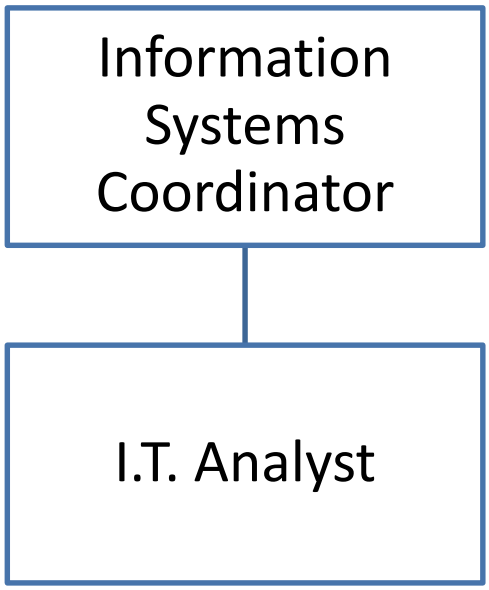
	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Fleet Maintenance						
Salaries & Benefits	170,683	178,270	178,270	166,838	-	166,838
Supplies	18,336	17,850	17,850	22,117	9,345	31,462
Repairs & Maintenance	14,800	5,500	5,500	8,742	-	8,742
Purchased Services	11,124	13,550	13,550	19,828	-	19,828
Transfers Out	-	-	-	6,000	-	6,000
Capital Items/Other	38,609	6,875	6,875	-	13,100	13,100
Total Expenditures	**253,553**	**222,045**	**222,045**	**223,525**	**22,445**	**245,970**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
10 - General Fund			
5110 - Fleet Maintenance			
Mechanic II	1.0	1.0	1.0
Mechanic III	1.0	1.0	1.0
5110 - Fleet Maintenance Total	**2.0**	**2.0**	**2.0**
10 - General Fund Total	**2.0**	**2.0**	**2.0**


Information Systems Coordinator
I.T. Analyst

Mission Statement

The mission of the Information Technology Department at the City of Richmond is to enhance the efficiency and quality in the delivery of City services by providing high quality and cost-effective technology solutions to the various departments within the City.

Departmental Overview

The Information Technology Department provides direction and coordination of all City information systems as well as managing citywide assets such as network servers, network infrastructure, multi-use computers and enterprise applications.

The Information Technology Department supplies technical support, performs software installation, modification and maintenance, repairs and upgrades hardware, provides end-user PC support solutions and helps to ensure that projects are successfully planned, scheduled, budgeted, and managed. This department will also provide the vision, leadership, and skill enabling the City to provide technological innovation and improved customer service to the community.

The Information Technology Department also provides cost information on computers and other technology related items and will execute purchasing functions for all computer related items and act as technology liaison between outside entities and the City.

Programs of Service

The IT Department provides City-wide support to all departments by maintaining the integrity of computer and communications infrastructure of the City. This includes City-wide coordination for advanced systems in Public Safety, Telecommunications, and Geographic Information System (GIS). A primary function of the department is end-user support for all City employees in their use of technology, which involves configuration, installation, and maintenance of desktop systems.

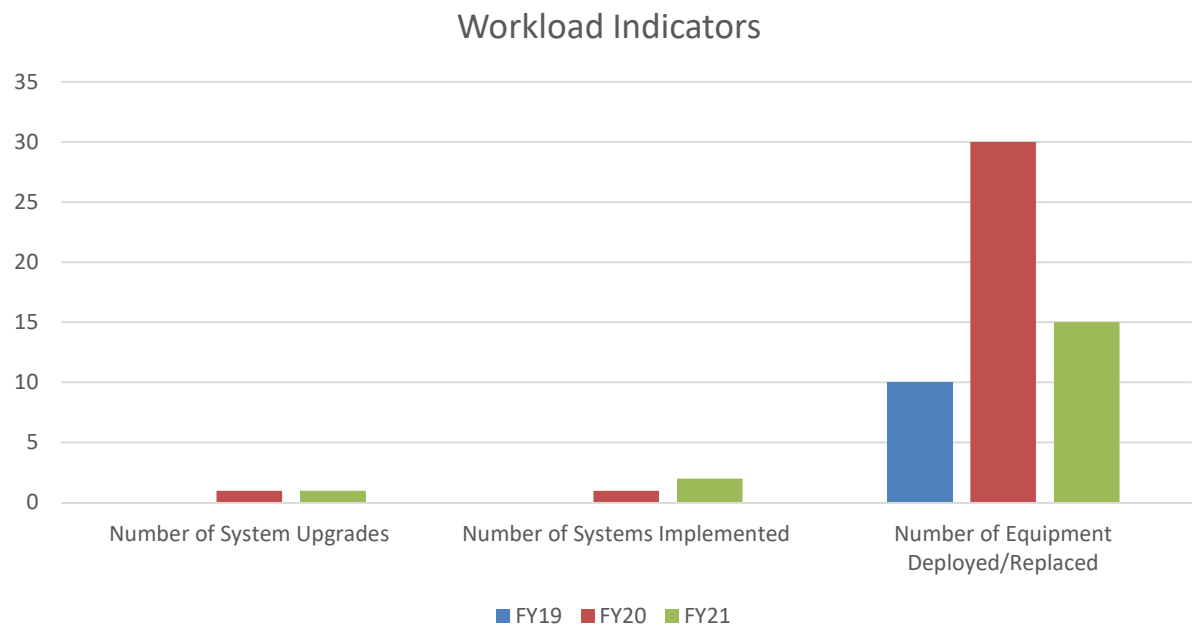
FY21 Objectives

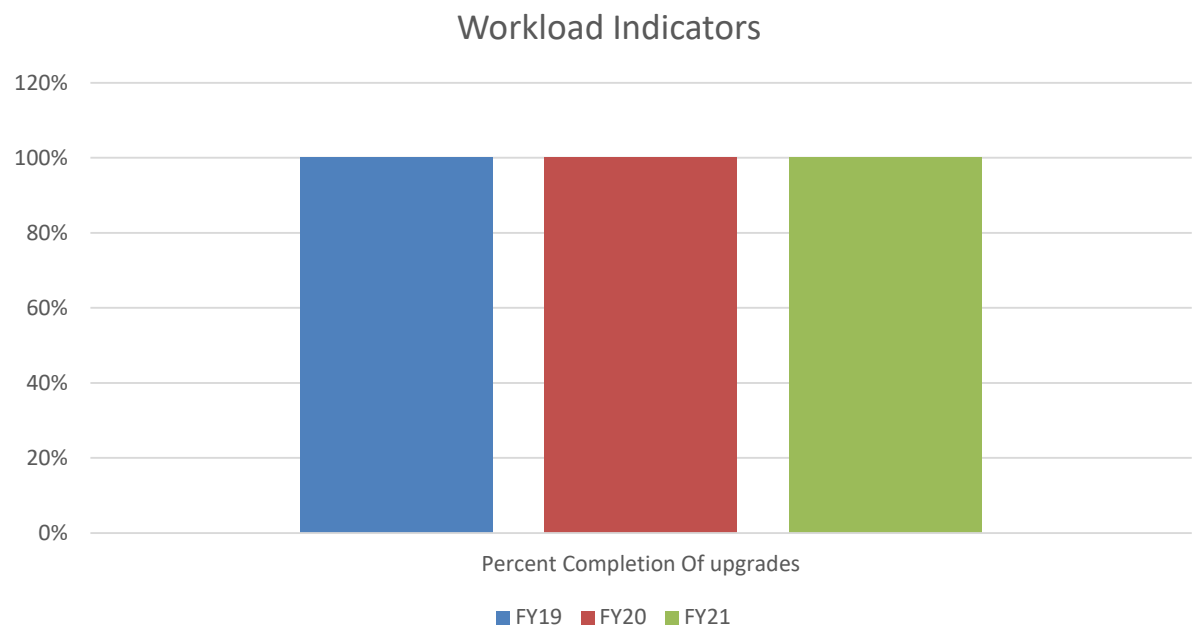
- Organization-wide Goal
    - Choose appropriate IT projects prior to enterprise hardware and software technology investments and effectively manage these projects to insure the most efficient use of capital and the acquisition of solutions which will provide the highest level of service to the citizens of Richmond.
    - Document application software and multi-user hardware installations and provide proactive support on UPSs, data backup, and hardware thus minimizing outages that may cause system downtime. This will influence, foster, and maintain the interest of safety in the community.
- Departmental Goal
    - Upgrade database management system with SQL based system.
    - City GIS Project. This will encompass the building of a multi-user City wide GIS database

FY21 Budget Changes

There are no changes in FY21.

Workload Indicators

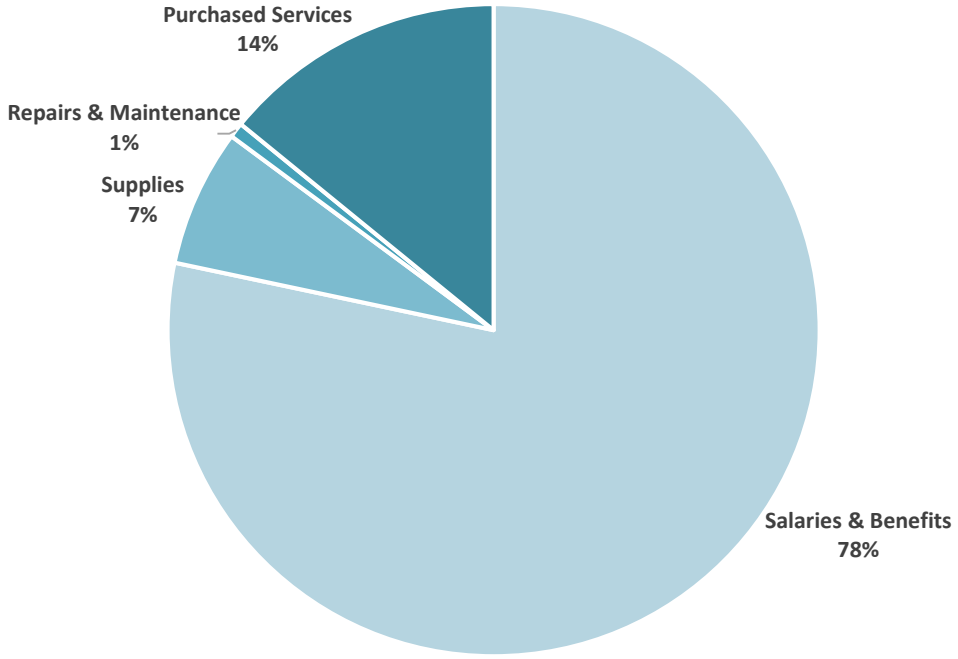




Departmental Expenditures

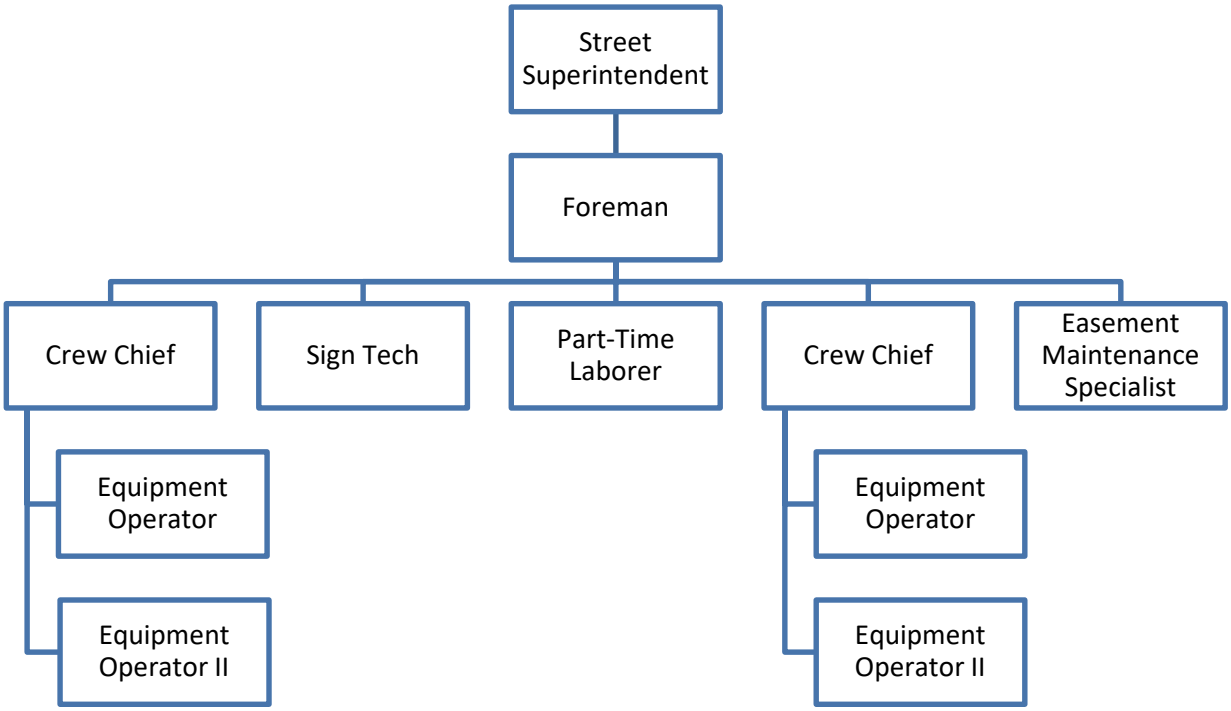
	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Information Technology						
Salaries & Benefits	91,914	178,870	178,870	209,289	-	209,289
Supplies	5,757	7,100	7,100	18,200	-	18,200
Repairs & Maintenance	23,497	12,000	12,000	2,000	-	2,000
Purchased Services	41,253	49,325	49,325	37,700	-	37,700
Capital Items/Other	136,814	-	-	-	-	-
Total Expenditures	**299,235**	**247,295**	**247,295**	**267,190**	**-**	**267,190**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
10 - General Fund			
5115 - Information Technology			
Information System Coordinator	1.0	1.0	1.0
IT Analyst	1.0	1.0	1.0
5115 - Information Technology Total	**2.0**	**2.0**	**2.0**
10 - General Fund Total	**2.0**	**2.0**	**2.0**


Street Superintendent
Foreman
Crew Chief
Sign Tech
Part-Time Laborer
Crew Chief
Easement Maintenance Specialist
Equipment Operator
Equipment Operator II
Equipment Operator
Equipment Operator II

Mission Statement

The Mission of the Streets Department is to maintain and improve city streets, bridges, storm sewers and right-of-ways in an effective and cost-efficient manner; repair any known deficiencies in a timely manner; and to provide support and assistance during and after natural and man-made disasters.

Departmental Overview

The Streets Department's main responsibility is the maintenance of streets including street construction, overlays, recycling, drainage ditches, storm sewers, sign repairs and installation, tree trimming, culvert installation and maintenance, sidewalks, street lighting, mosquito control and mowing city right-of-ways and easements. This department also provides striping of city owned streets and parking areas and assists other city departments with special projects.

Programs of Service

Streets services include street construction, overlays, recycling, drainage ditches, storm sewers, street sign repair and installation, tree trimming, culvert installation and maintenance, sidewalks, street lighting, mosquito control and mowing city rights-of-way and easements. Maintain and update street inventory, sign inventory and asset inventory program.

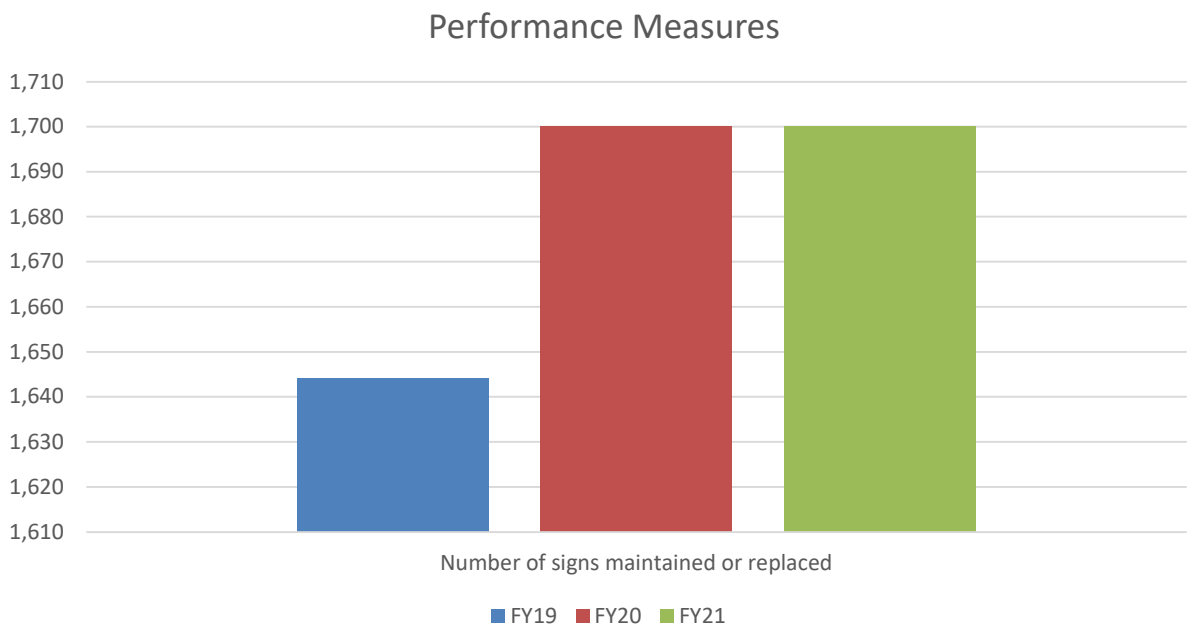
FY21 Objectives

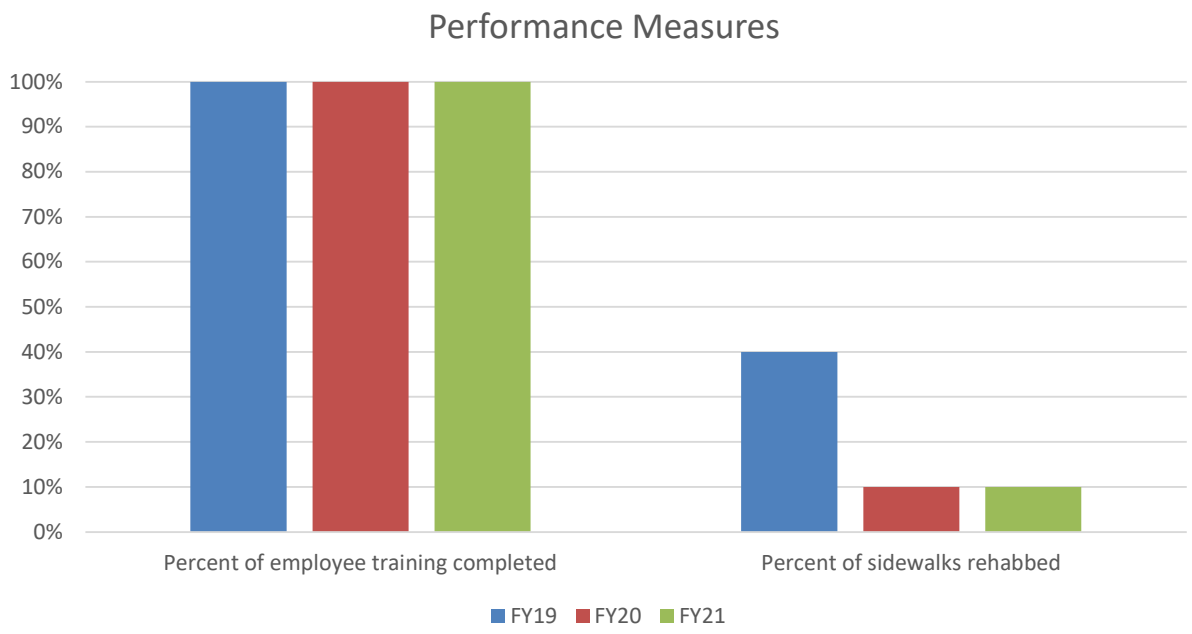
- Comprehensive Master Plan Top-Ranked Priority
  - Complete street maintenance, repairs and construction that was been approved in budget to enhance public safety.
- Organization-wide Goal
  - Provide the traveling public with a safe environment for automobile and pedestrian traffic.
  - Maintain and update street inventory, sign inventory and asset inventory program.
  - Encourage and promote employees to receive continuing education.
  - Rehabilitation of priority sidewalks.
- Departmental Goal
  - Drainage, and culvert assessment

FY21 Budget Changes

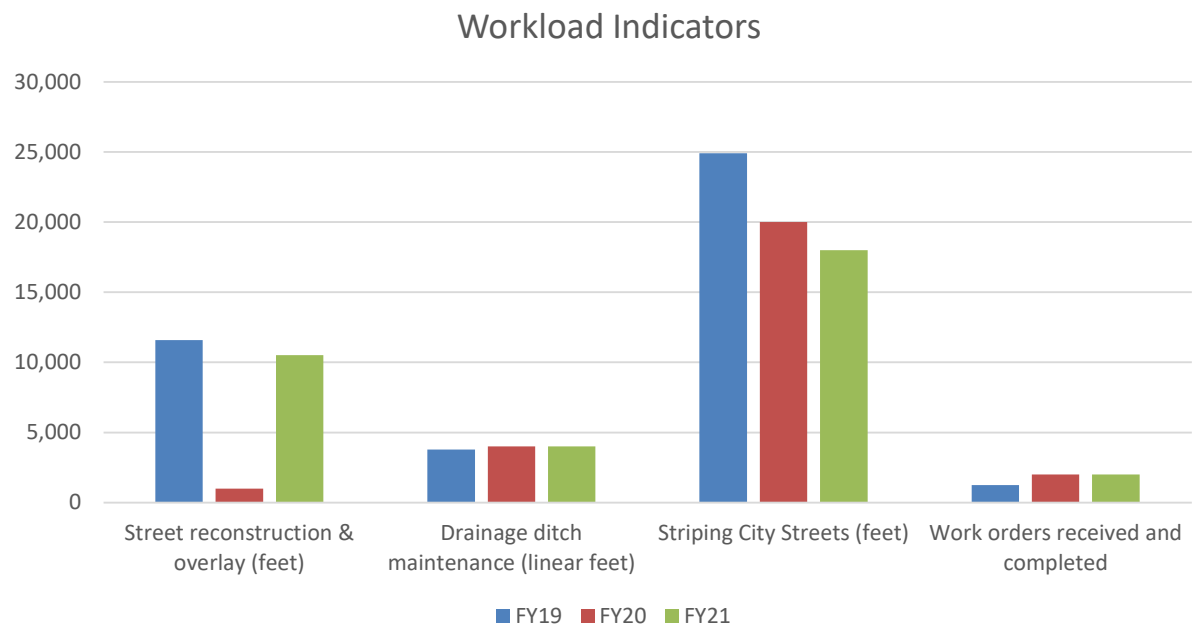
The budget includes one-time funding of $75,000 for the design and construction of an emergency generator to operate the building in the event of a loss of power during a natural disaster.

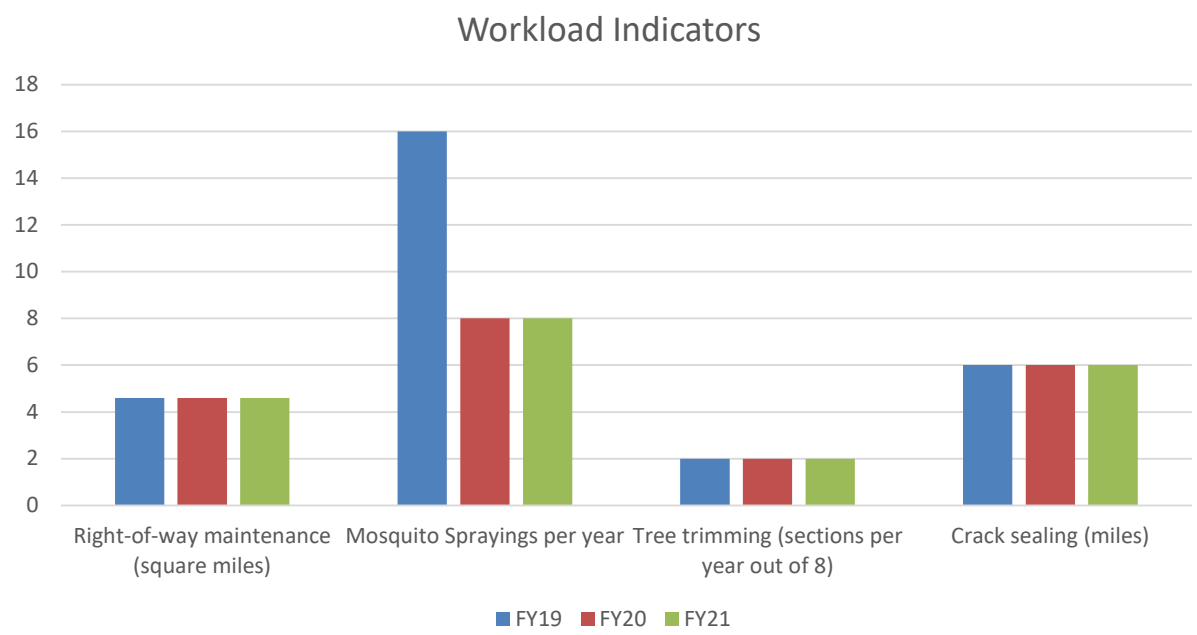
Performance Measures





Workload Indicators

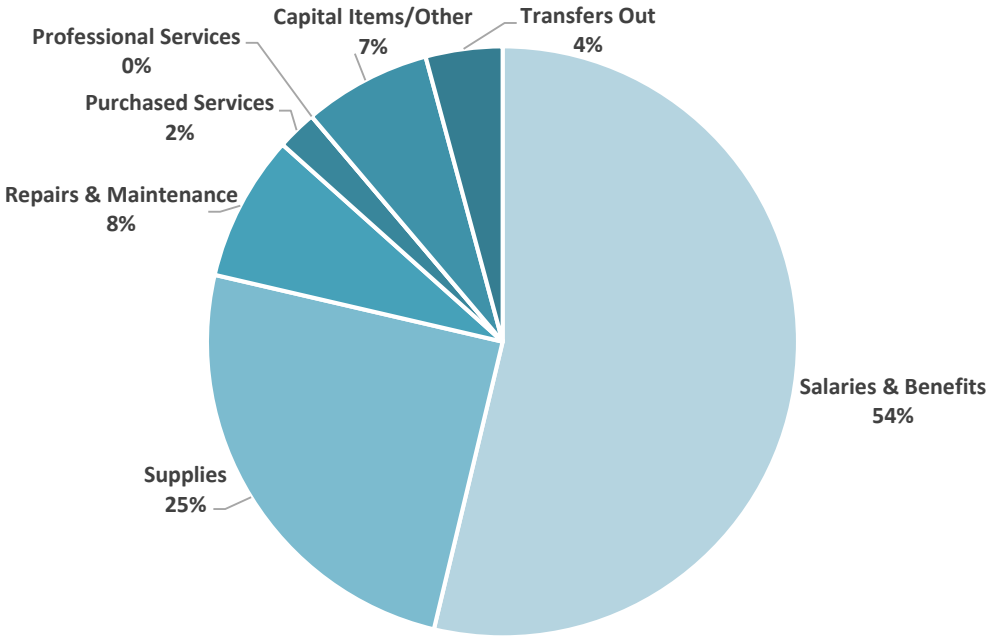




Departmental Expenditures

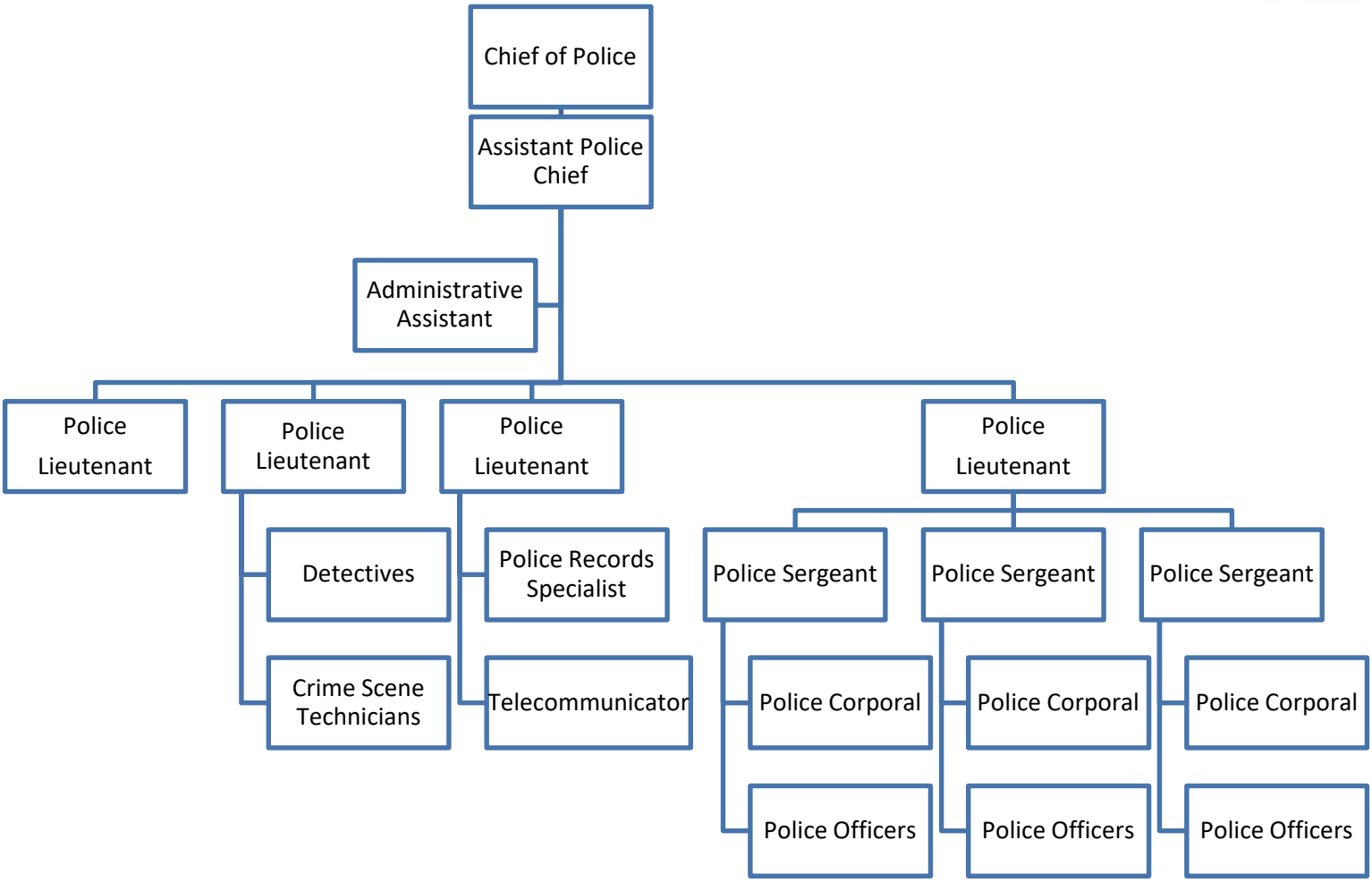
	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Streets						
Salaries & Benefits	829,739	923,123	923,123	859,680	-	859,680
Supplies	192,069	379,820	379,820	398,462	-	398,462
Repairs & Maintenance	72,419	70,000	70,000	52,916	75,000	127,916
Purchased Services	115,615	60,700	60,700	34,968	-	34,968
Capital Items/Other	399,348	172,280	182,330	-	-	-
Professional Services	65,669	40,000	40,000	-	-	-
Transfers Out	-	-	-	67,000	-	67,000
Total Expenditures	**1,674,858**	**1,645,923**	**1,655,973**	**1,413,026**	**75,000**	**1,488,026**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
10 - General Fund			
5120 - Street			
Assistant Public Works Director	1.0	1.0	1.0
Crew Chief	2.0	2.0	2.0
Easement Maintenance Specialist	1.0	1.0	1.0
Equipment Operator	3.0	3.0	3.0
Equipment Operator II	3.0	3.0	3.0
Foreman	1.0	1.0	1.0
Part-time Laborer	0.5	0.5	0.5
Sign Tech	1.0	1.0	1.0
Street Superintendent	1.0	1.0	1.0
5120 - Street Total	**13.5**	**13.5**	**13.5**
10 - General Fund Total	**13.5**	**13.5**	**13.5**


Chief of Police
Assistant Police Chief
Administrative Assistant
Police Lieutenant
Police Lieutenant
Police Lieutenant
Police Lieutenant
Detectives
Crime Scene Technicians
Police Records Specialist
Telecommunicator
Police Sergeant
Police Sergeant
Police Sergeant
Police Corporal
Police Corporal
Police Corporal
Police Officers
Police Officers
Police Officers

Mission Statement

Our mission is to provide fair and impartial service while working with the community to improve the quality of life for all. We strive to do the right thing, for the right reason, in every situation.

Departmental Overview

The Richmond Police Department is a municipal police department with thirty sworn officers and twelve civilian employees. The department has been recognized nationally for its community policing successes. The department has been recognized by the Texas Police Chief's Foundation as a department that meets current best practices of Texas Law Enforcement Agencies.

Programs of Service

The **Administration** program is responsible for community relations, accountability, financial management, policy establishment and compliance, internal affairs, and overall administration of the department. **Patrol** provides response to calls for service, active patrol, general traffic enforcement, directed assignments, traffic and DWI investigations, public education and presentations, new personnel training, court testimony, house watches, Municipal Court Bailiff, and security at public meetings. The **Criminal Investigations** program provides prompt responses to crime scenes with investigators who collect, correlate, and analyze facts and evidence in each case, process and document the evidence and property, interview victims and witnesses of the crime, provide testimony for court. **Support Services** is composed of three entities: **Training**, which is responsible for the coordination and implementation of all police personnel training and recruitment of new personnel; **Records**, which is responsible for processing, maintaining, and securing the official records of the Police Department. **Public Safety Dispatch** answers calls routed through emergency and non-emergency phone systems for the purpose of providing assistance from Police, and Fire/EMS. If appropriate resources are dispatched to the site via radio, computer, or other electronic devices.

FY21 Objectives

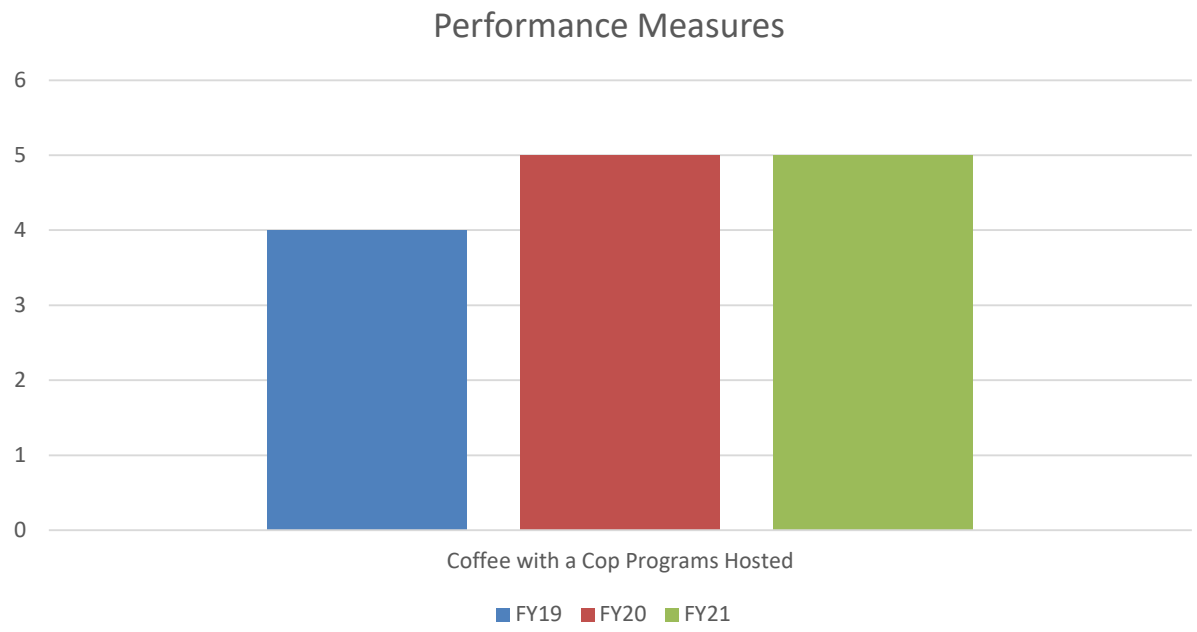
Organization-wide Goal

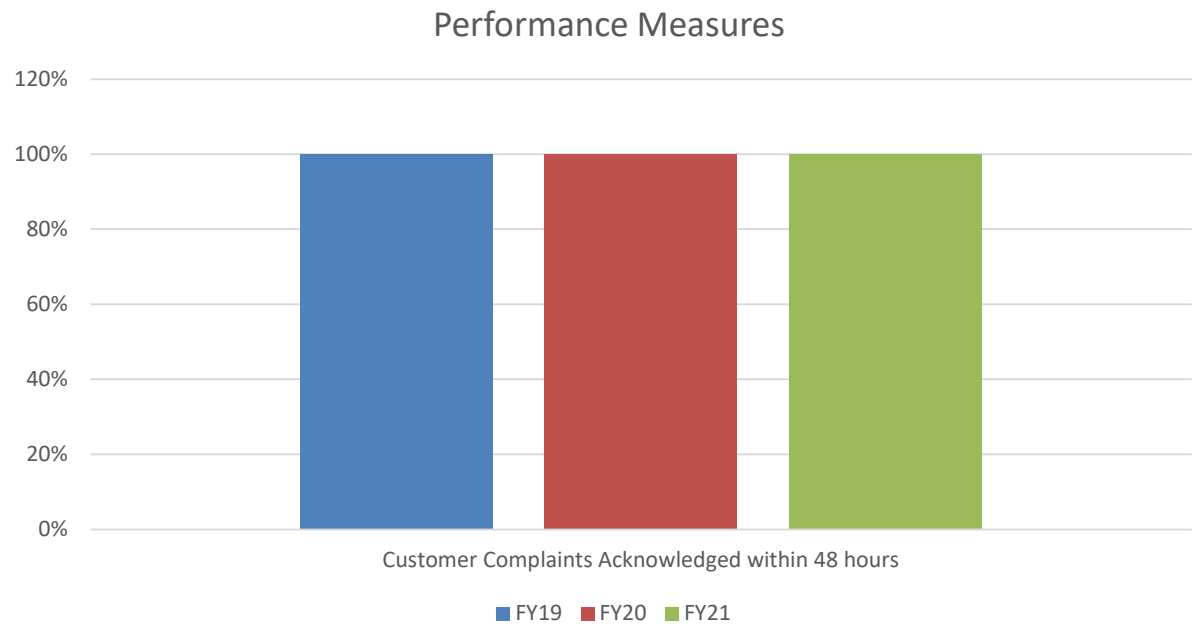
- Foster a good relationship with our citizens in order to provide safe, secure and family-oriented communities.
- Work with the community to improve the quality of life in Richmond and encourage, promote and welcome expanding residential and business growth and development.
- Maintain the same level of service as the city grows thus influencing, fostering and maintaining the highest level of safety.
- Reduction of criminal activity through aggressive intervention utilizing behavior modification by general deterrence.

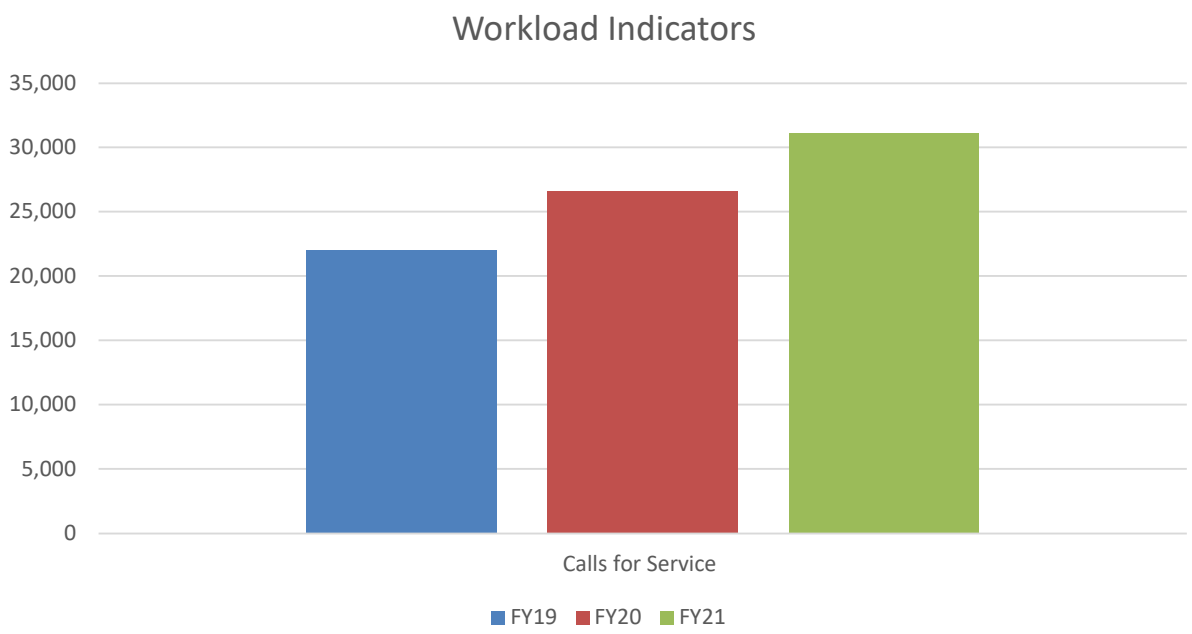
FY21 Budget Changes

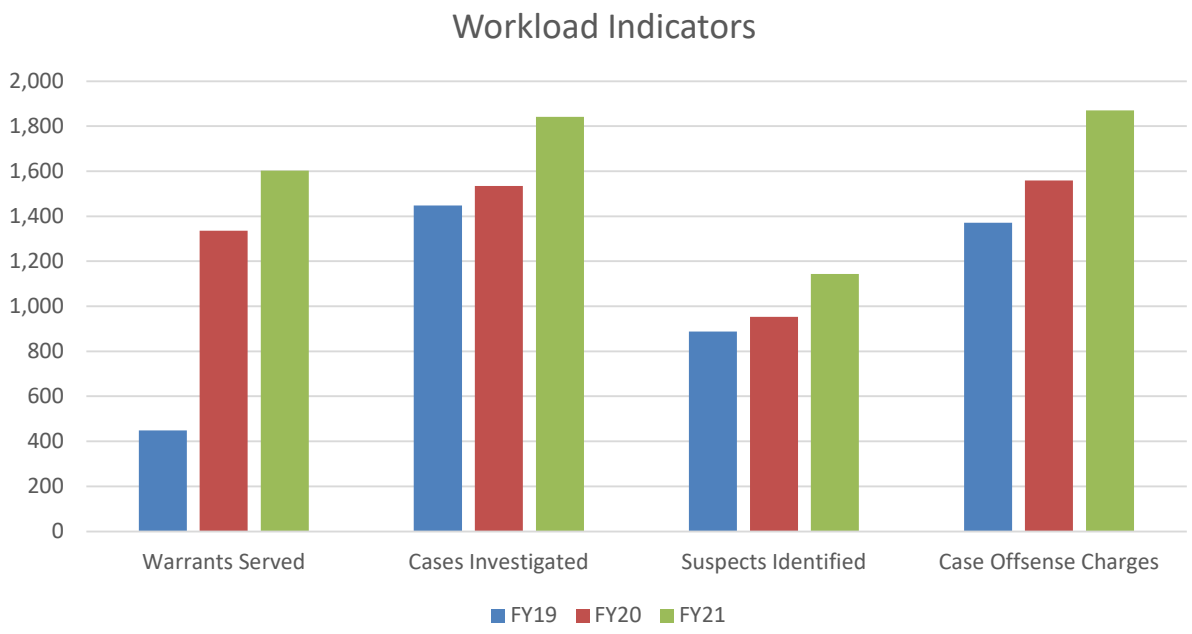
The FY21 budget includes $14,320 in one-time expenditures associated with the bullet proof vest grant. Half of the expenditures are reimbursable, which is included as a reimbursement in revenue.

Performance Measures





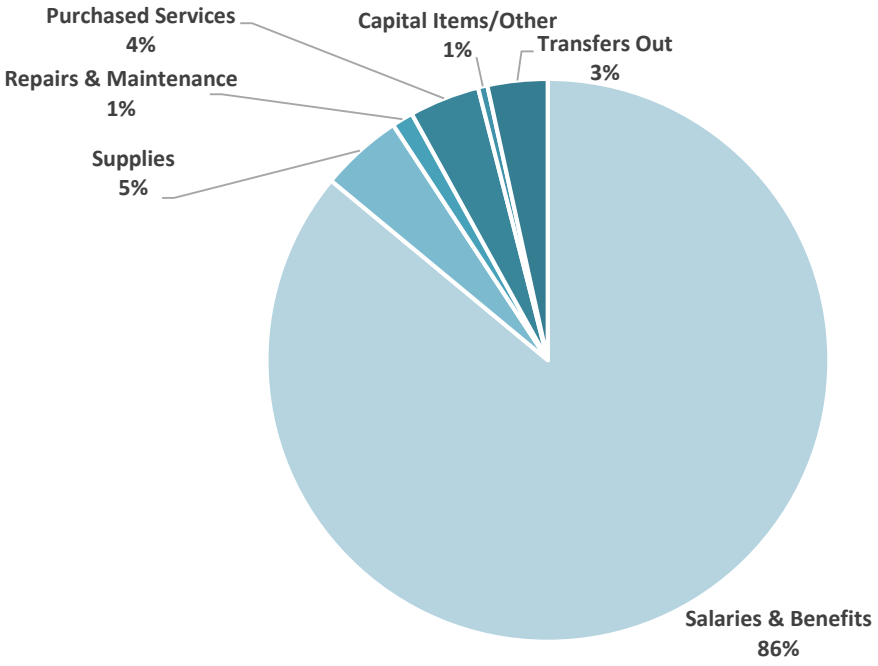

Workload Indicators
35,000
30,000
25,000
20,000
15,000
10,000
5,000
0
Calls for Service
FY19
FY20
FY21


Workload Indicators
2,000
1,800
1,600
1,400
1,200
1,000
800
600
400
200
0
Warrants Served
Cases Investigated
Suspects Identified
Case Offsense Charges
FY19
FY20
FY21

Departmental Expenditures

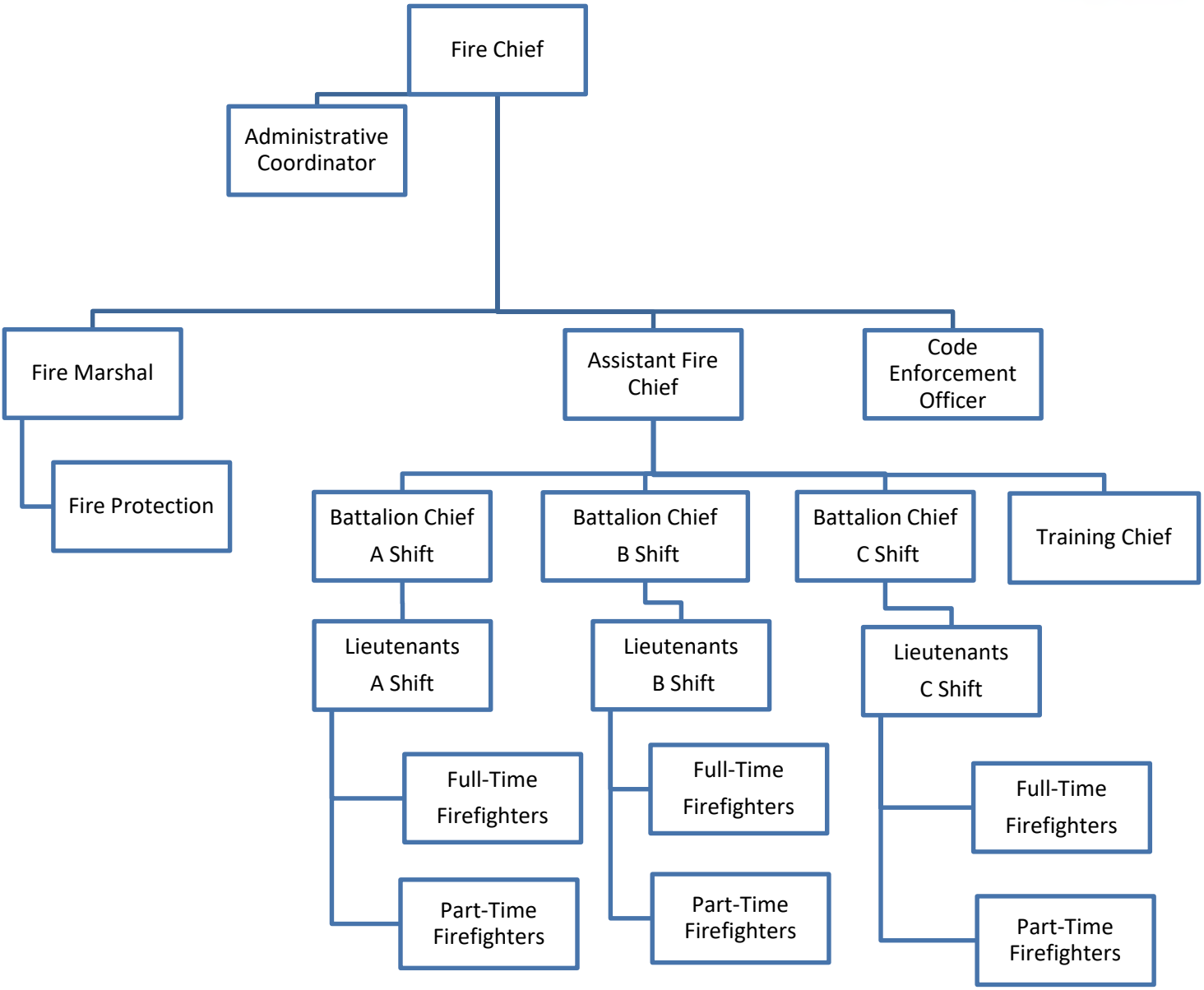
	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Police						
Salaries & Benefits	3,805,314	4,132,666	4,132,666	4,140,229	-	4,140,229
Supplies	191,200	199,125	199,125	227,410	-	227,410
Repairs & Maintenance	58,062	64,670	64,670	59,533	-	59,533
Purchased Services	155,182	172,855	172,855	179,845	14,320	194,165
Capital Items/Other	173,934	37,779	37,779	-	-	-
Transfers Out	-	-	-	166,000	-	166,000
Total Expenditures	**4,383,692**	**4,607,095**	**4,607,095**	**4,773,018**	**14,320**	**4,787,338**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
10 - General Fund			
5140 - Police			
Administrative Assistant	1.0	1.0	1.0
Assistant Police Chief	1.0	1.0	1.0
Crime Scene Investigator	2.0	2.0	2.0
Custodian	0.0	1.0	1.0
Detective	3.0	3.0	3.0
K9 Officer	1.0	1.0	1.0
Police Chief	1.0	1.0	1.0
Police Corporal	3.0	3.0	3.0
Police Lieutenant	4.0	4.0	4.0
Police Officer	17.0	17.0	17.0
Police Sergeant	3.0	3.0	3.0
Records Specialist	1.0	1.0	1.0
Technology Officer	1.0	1.0	1.0
Telecommunicator	10.0	10.0	10.0
Telecommunicator PT	0.0	0.5	0.5
5140 - Police Total	**48.0**	**49.5**	**49.5**
10 - General Fund Total	**48.0**	**49.5**	**49.5**


Fire Chief
Administrative Coordinator
Fire Marshal
Fire Protection
Assistant Fire Chief
Code Enforcement Officer
Battalion Chief A Shift
Battalion Chief B Shift
Battalion Chief C Shift
Training Chief
Lieutenants A Shift
Lieutenants B Shift
Lieutenants C Shift
Full-Time Firefighters
Part-Time Firefighters
Full-Time Firefighters
Part-Time Firefighters
Full-Time Firefighters
Part-Time Firefighters

Mission Statement

The mission of the Richmond Fire Department is to provide services that foster and maintain a high level of service that provides for safety and the best interests of the public through, emergency response, emergency preparedness, code enforcement and education.

Departmental Overview

The Richmond Fire Department is a full time 24 hour a day career department that serves over 60 square miles, some of which are areas contracted through subdivisions outside the city limits, for emergency response coverage.

Firefighters are paid employees of the City of Richmond and are responsible and accountable to the policies, rules and regulations prescribed by the City as well as the mandates required through the State of Texas.

Career, professionally trained firefighters, staff three stations strategically situated throughout the response area. Firefighters employed by the City of Richmond are required to be certified through the Texas Commission on Fire Protection as well as being certified through the Department of Health and Human Services and the National Registry of Emergency Medical Technicians.

Richmond Fire Department has personnel professionally trained in specialized areas such as:

- Special Operations include: Hazardous Materials Response, Technical Rescue, Collapse Rescue, Trench Rescue, High Angle Rescue, and Swift Water
- The Fire Department oversees the Richmond Fire Marshal's Office and the City of Richmond's Code Enforcement

Programs of Service

The Richmond Fire Department is organized into three services that work cohesively. **Fire Administration** is responsible for overseeing the department's function and ability to provide the best service to the community while ensuring a caring and respectful working environment for every employee. **Fire Operations** is responsible for providing and overseeing a strategic plan that will effectively control emergency incidents and managing all personnel, equipment, and supplies within fire suppression. **Training Division** is responsible for coordinating training, educational opportunities, and direction to fire department personnel, while also overseeing the safety and compliance of the department's overall operations.

FY21 Objectives

Comprehensive Master Plan Top-Ranked Priority

- To provide a safe, secure and family-oriented community by influencing, fostering and maintaining the interest of safety

Departmental Goal

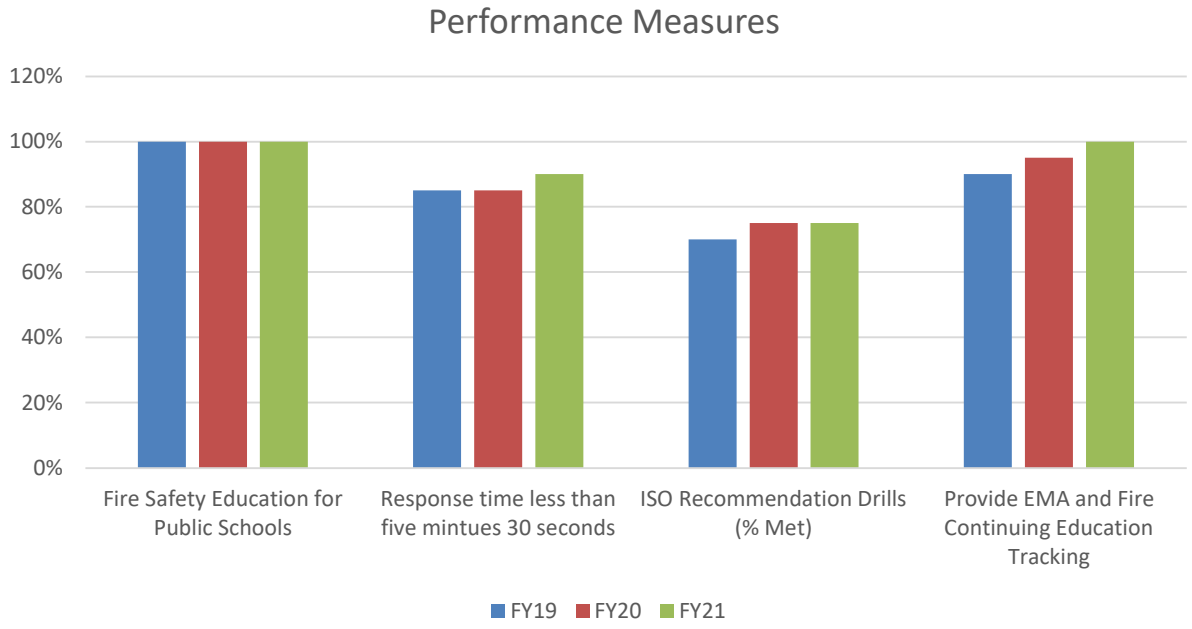
- Utilize the quality assurance plan to evaluate emergency response time data to maintain emergency response times to an average of less than five minutes and thirty seconds to both fire and emergency medical calls.

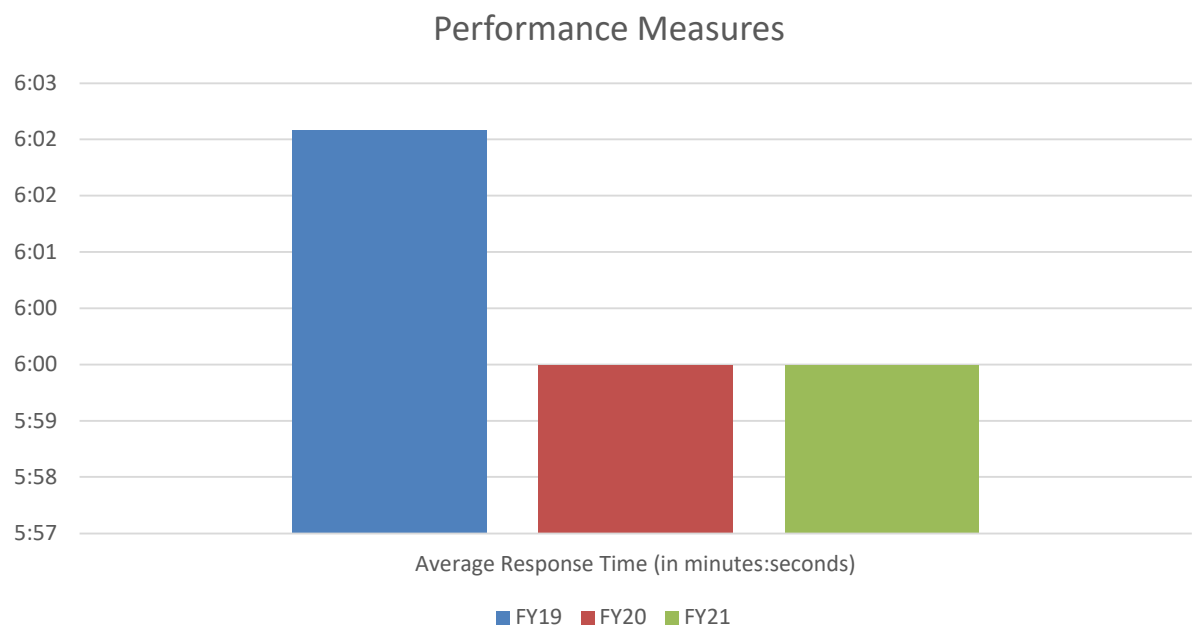
- Deliver fire safety classes to all schools in our jurisdiction during the fiscal year.
- Research and evaluate the abilities and benefits of obtaining an ISO Public Protection Classification 1.
- Commission a fire apparatus replacement/maintenance plan to meet future response demands and to overcome an aged fleet by September 30th, 2021
- Establish an efficient personnel record management plan to better maintain employee documents, certifications, and trainings by September 30th, 2021

FY21 Budget Changes

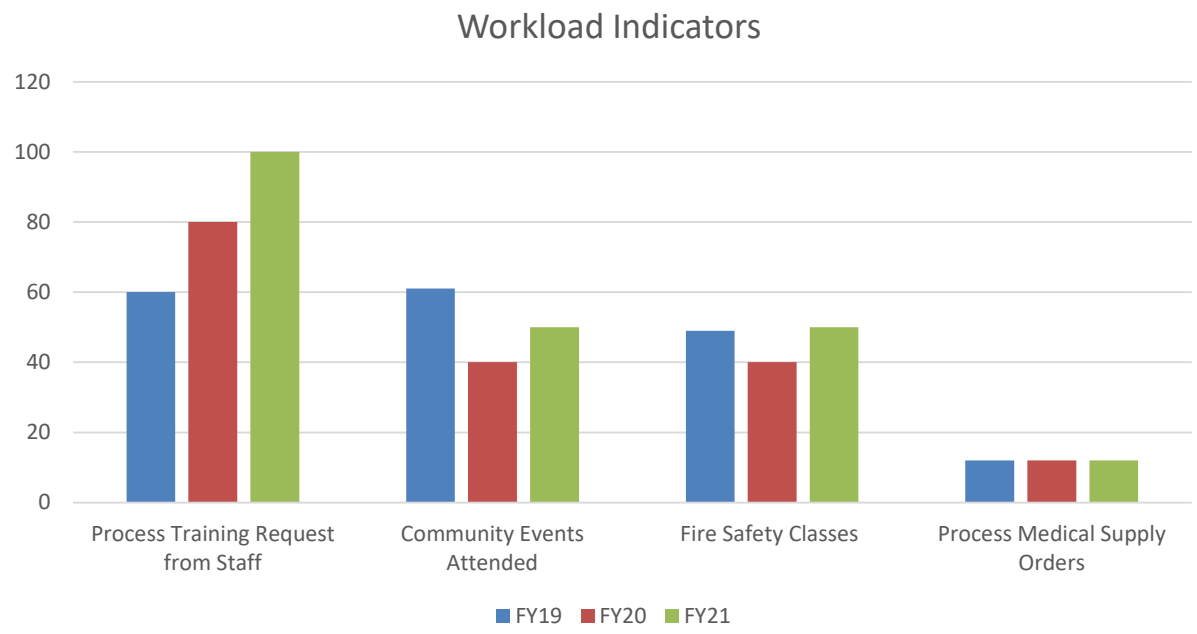
There are no changes in FY21.

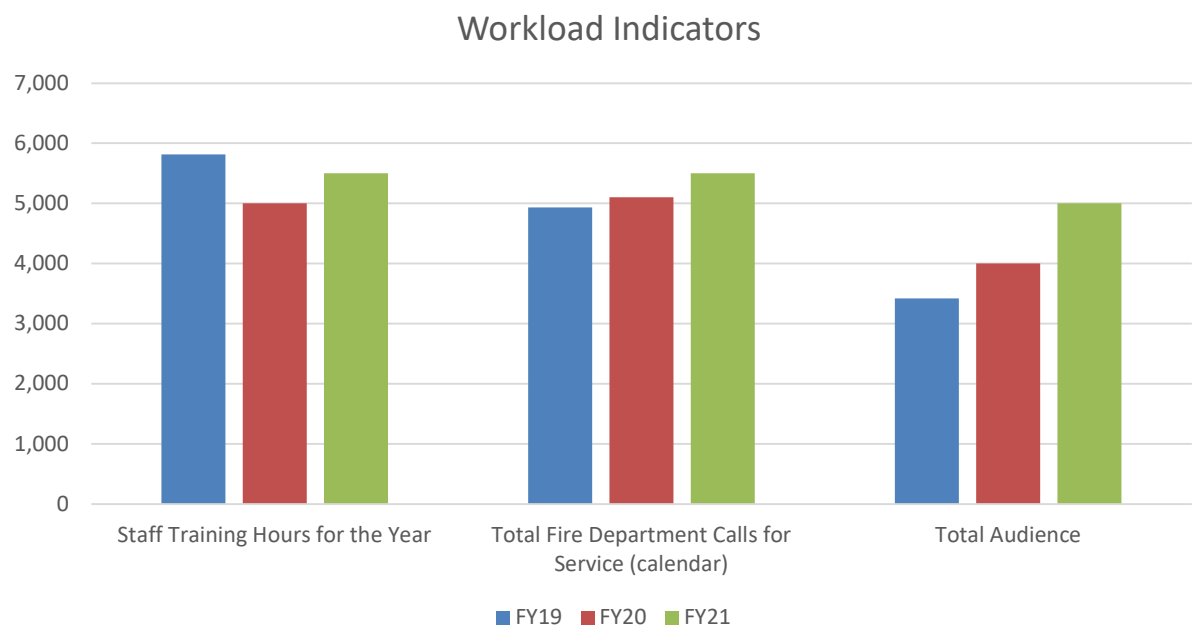
Performance Measures





Workload Indicators

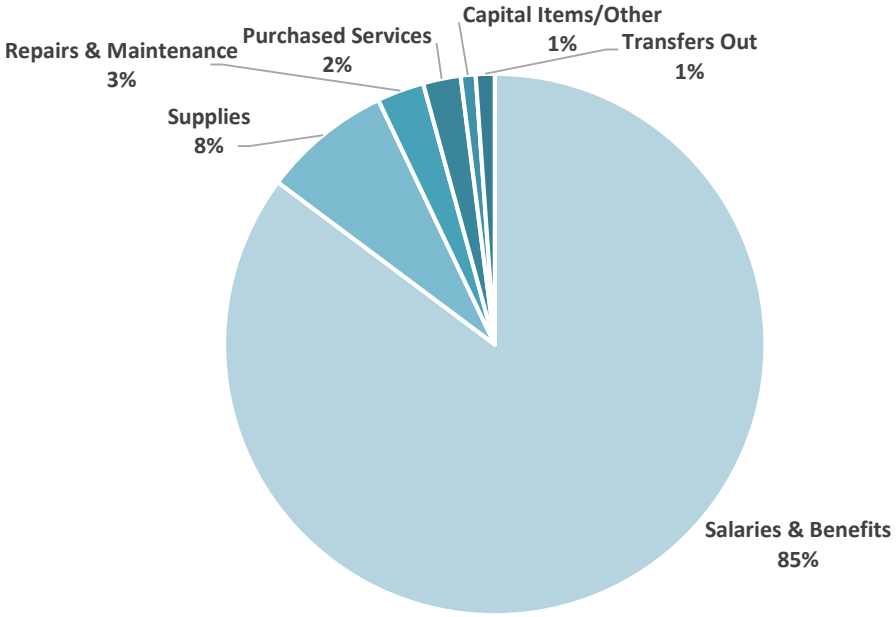



Workload Indicators
7,000
6,000
5,000
4,000
3,000
2,000
1,000
0
Staff Training Hours for the Year
Total Fire Department Calls for Service (calendar)
Total Audience
FY19
FY20
FY21

Departmental Expenditures

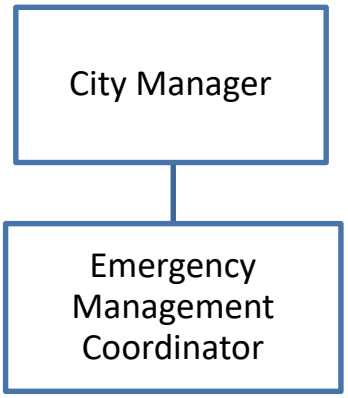
	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Fire Department						
Salaries & Benefits	3,689,523	3,871,099	3,871,099	3,774,734	-	3,774,734
Supplies	276,929	332,042	332,042	341,328	-	341,328
Repairs & Maintenance	128,239	155,853	155,853	124,960	-	124,960
Purchased Services	113,721	139,980	139,980	99,009	-	99,009
Capital Items/Other	544,569	219,130	288,088	-	-	-
Transfers Out	-	-	-	50,000	-	50,000
Professional Services	-	500	500	-	-	-
Total Expenditures	**4,752,980**	**4,718,604**	**4,787,562**	**4,390,031**	**-**	**4,390,031**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
10 - General Fund			
5150 - Fire			
Administrative Coordinator	1.0	1.0	1.0
Assistant Fire Chief	1.0	1.0	1.0
Battalion Chief	3.0	3.0	3.0
Code Enforcement Officer	1.0	1.0	1.0
Fire Chief	1.0	1.0	1.0
Firefighters	21.0	21.0	21.0
Lieutenant	9.0	9.0	9.0
Part-Time Firefighters	3.9	2.4	2.4
Training Chief	1.0	1.0	1.0
5150 - Fire Total	**41.9**	**40.4**	**40.4**
10 - General Fund Total	**41.9**	**40.4**	**40.4**


City Manager
Emergency Management Coordinator

Mission Statement

The mission of the Office of Emergency Management is to provide an integrated emergency management plan for all natural, manmade, or technological hazards that could adversely affect citizens, businesses, and visitors to the community by preparing, training, and coordinating emergency responses and recover efforts for the City of Richmond.

Departmental Overview

The Office of Emergency Management for the City of Richmond oversees coordination with Fort Bend County and the State of Texas to meet requirements mandated by the National Incident Management Systems (NIMS). Emergency Management personnel send regular bulletins to citizens, civic groups and homeowners associations regarding safety tips and awareness notices.

Programs of Service

The Office of Emergency Management is responsible for the day-to-day operation of the Emergency Operations Center (EOC), including during times of natural or man-made emergencies/disasters; coordinates the activation of the EOC with prior consultation with City Officials in all emergencies, with all support annexes and outside agencies as necessary.

FY21 Objectives

Comprehensive Master Plan Top-Ranked Priority

- Enhance Community Resiliency: Enhance innovation and workplace excellence to reduce the City's disaster risk: Work with internal and external customers/partners to identify ways we can better manage, reduce or mitigate homeland security and emergency risks from natural, technological or terrorism events using an "All Hazards Approach".

Organization-wide Goal

- Update Comprehensive Emergency Plans: Review existing emergency operations plans, procedures, ordinances and related documents; ensure compliance with NIMS and Homeland Security Directives. Make recommendations for changes or enhancements.

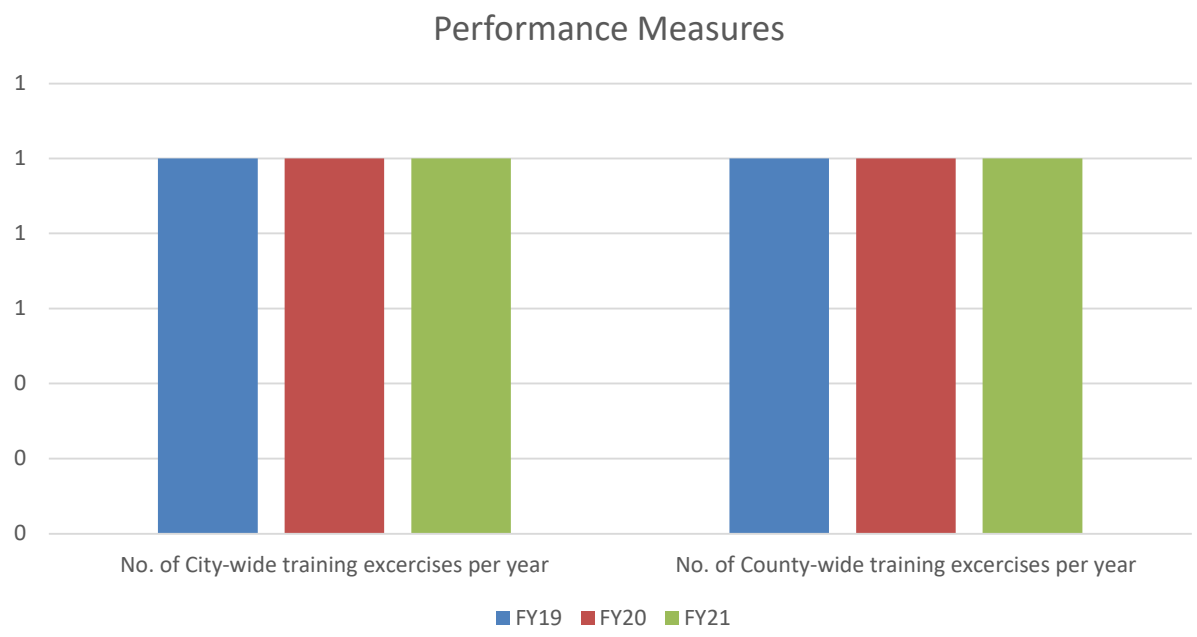
Departmental Goals

- Provide a platform for training and education for employees on the National Incident Command System {NIMS}. Research opportunities to fund projects and ventures through Local, State, and Federal Grant funding.
- Oversee and provide direction for the City of Richmond and work with other entities and agencies during emergency situations.
- Serve as a conduit to promote awareness through different mediums to keep the public and city officials informed.

FY21 Budget Changes

There are no changes in FY21.

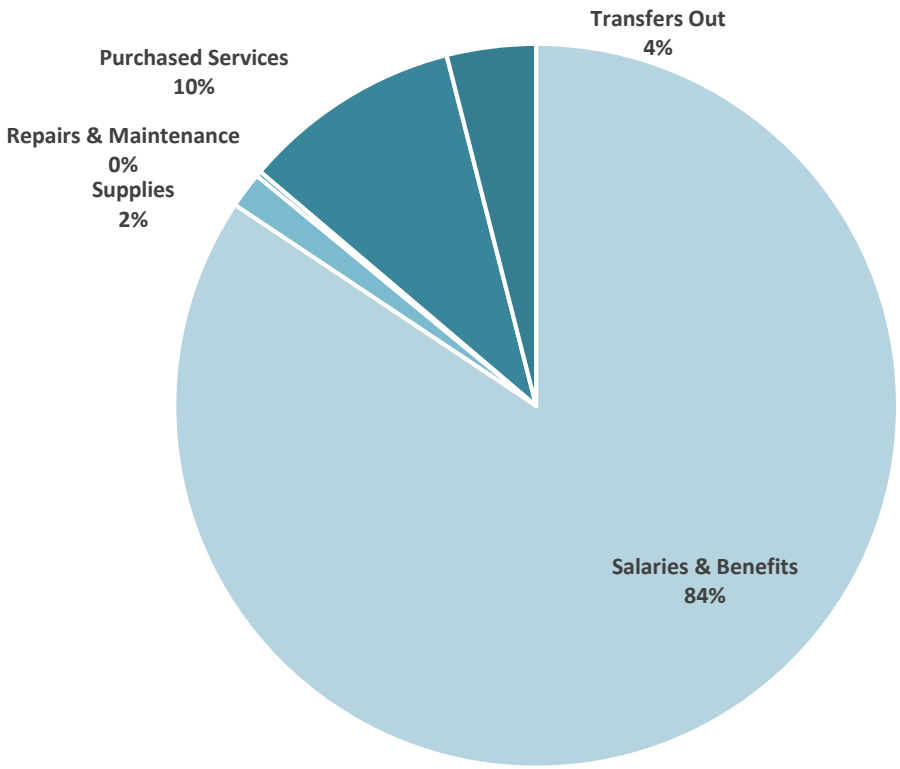
Performance Measures



Departmental Expenditures

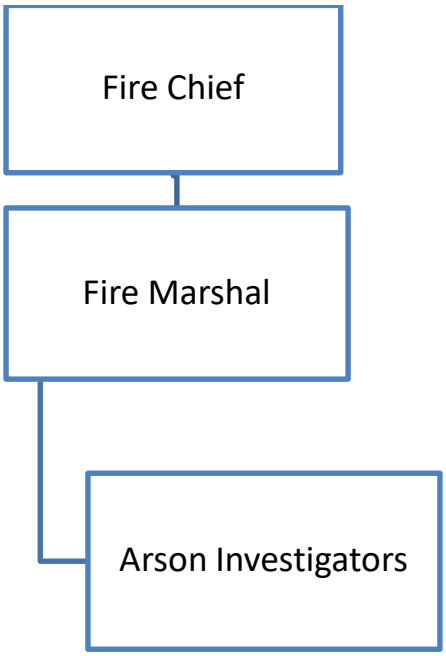
	FY19	FY20	FY20	FY21	FY21	FY21
	Prior Year Actuals	Current Budget	Year-End Estimates	Base Budget	Changes	Annual Budget
Emergency Management						
Salaries & Benefits	90,220	103,438	103,438	106,159	-	106,159
Purchased Services	3,562	7,220	7,220	12,350	-	12,350
Supplies	14,553	5,150	5,150	2,012	-	2,012
Repairs & Maintenance	1,152	4,000	4,000	299	-	299
Transfers Out	-	-	-	5,000	-	5,000
Total Expenditures	**109,488**	**119,808**	**119,808**	**125,820**	**-**	**125,820**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
10 - General Fund			
5152 - Emergency Management			
Emergency Management Coordinator	1.0	1.0	1.0
5152 - Emergency Management Total	**1.0**	**1.0**	**1.0**
10 - General Fund Total	**1.0**	**1.0**	**1.0**


Fire Chief
Fire Marshal
Arson Investigators

Mission Statement

The Fire Marshal's office is committed to providing our community with a professional fire and life safety program through fire protection plan reviews, informative occupancy inspections, effective fire and life safety code enforcement, and public fire prevention and safety education in order to reduce the loss of life and property to all of the citizens and the visitors of the City of Richmond.

Departmental Overview

The Fire Marshal's Office manages the Fire Prevention Division and is overseen by the Richmond Fire Department. This division manages plan reviews, permits, collects fees and handles all building related inspections including foundation, framing, electrical, plumbing, and mechanical. Also, the fire prevention division manages code enforcement and food health and safety.

Programs of Service

Members of the Fire Marshal's Office conduct fire and arson investigations by certified peace officers. These officers also inspect buildings for health and safety issues. The Fire Operations Division works in conjunction with Fire Prevention personnel to present public fire safety education to all schools as well as other groups. Some of the safety presentations include fire, seat belts, and gun and water safety.

FY21 Objectives

Comprehensive Master Plan Top-Ranked Priority

- Partnership with local community outreach organizations and non-profits to provide assistance to property owners in efforts to rehabilitate and preserve Richmond's existing neighborhoods and community assets.

Organization-wide Goal

- Fire Prevention and Inspections – Conduct regular fire and building inspections to create and maintain a safe environment to live, work, play and travel. The Fire Marshal's Office will conduct initial inspections on all commercial occupancies within the city limits.

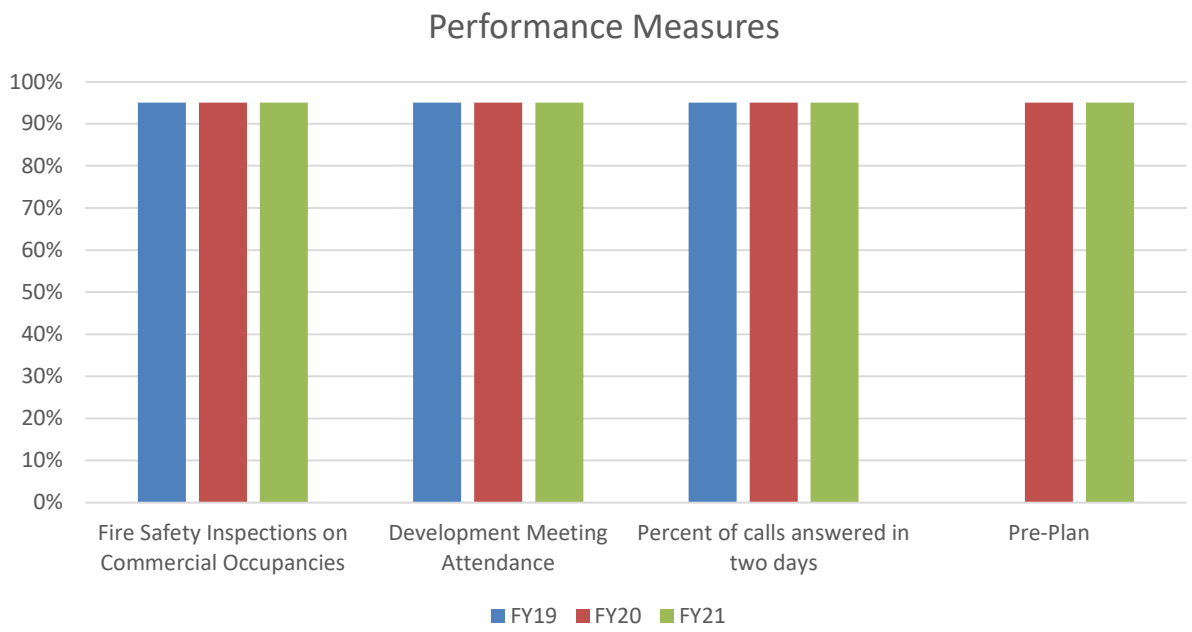
Departmental Goals

- Conduct Safety classes for school aged children and promote fire safety to mature citizens in our community. Addressing these groups promotes safety among our most vulnerable citizens. The Fire Marshal's Office will facilitate safety presentations at the public schools within the city limits.

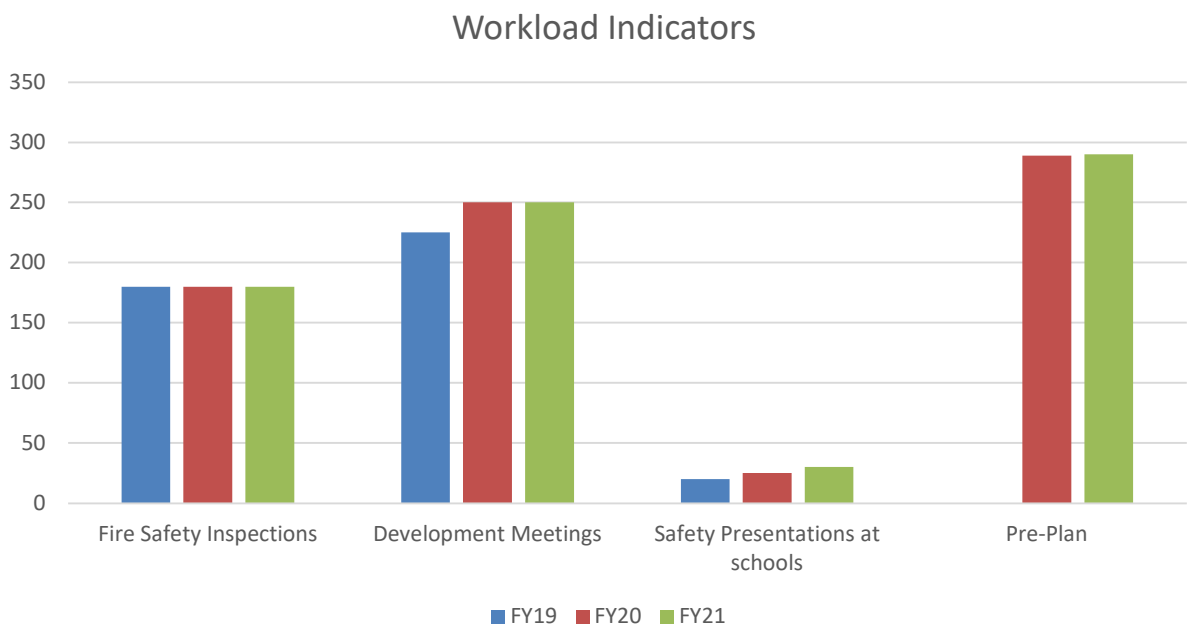
FY21 Budget Changes

There is a total of $8,583 included in the budget as one-time funding for a vehicle storage system.

Performance Measures

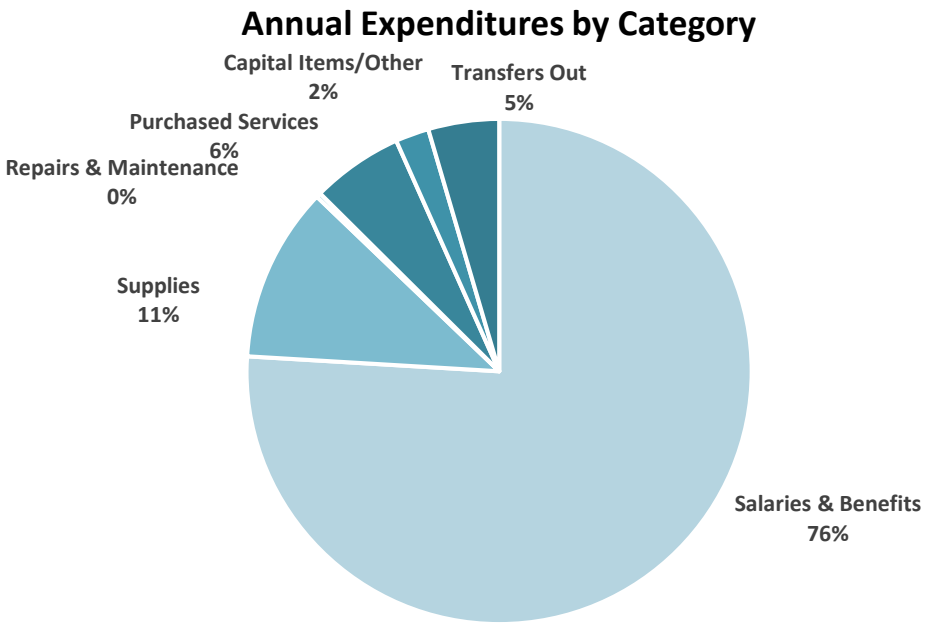


Workload Indicators



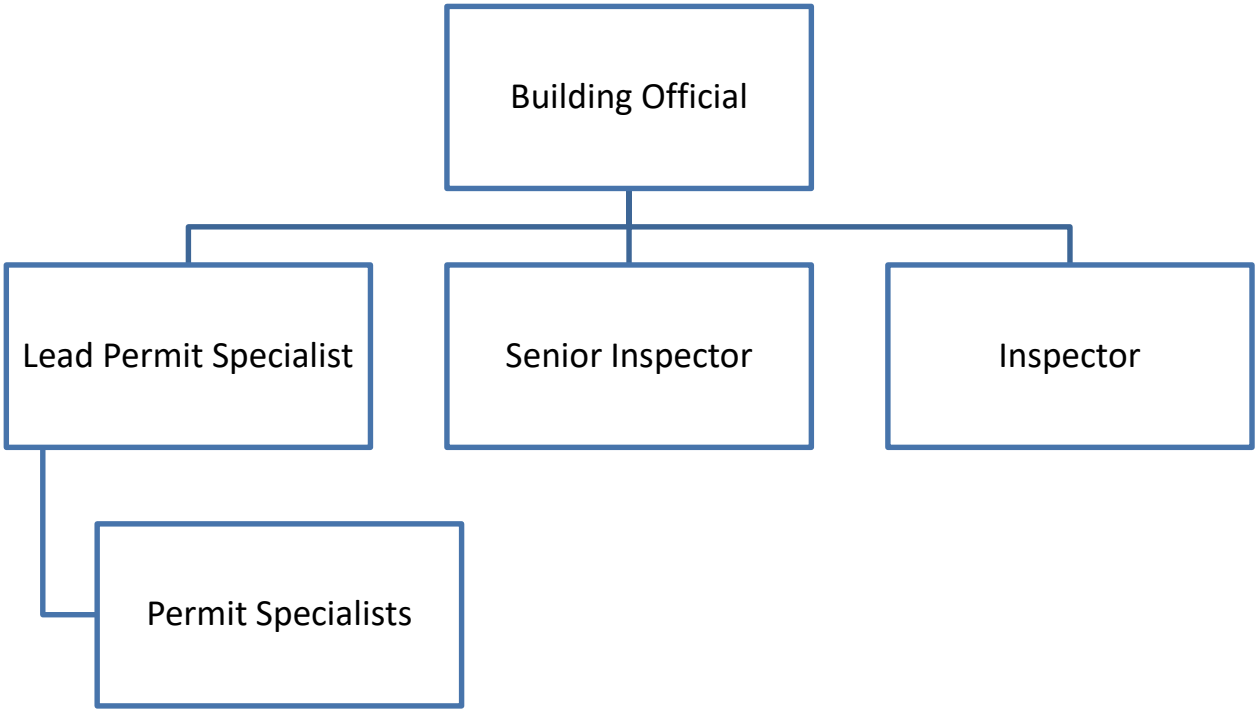
Departmental Expenditures

	FY19	FY20	FY20	FY21	FY21	FY21
	Prior Year Actuals	Current Budget	Year-End Estimates	Base Budget	Changes	Annual Budget
Fire Marshall						
Salaries & Benefits	338,708	310,104	310,104	302,373	-	302,373
Capital Items/Other	37,767	-	-	-	8,583	8,583
Purchased Services	26,362	27,725	27,725	23,345	-	23,345
Supplies	37,787	54,500	54,500	44,631	-	44,631
Repairs & Maintenance	1,048	2,700	2,700	1,187	-	1,187
Transfers Out	-	-	-	18,000	-	18,000
Total Expenditures	**441,671**	**395,029**	**395,029**	**389,535**	**8,583**	**398,118**



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
10 - General Fund			
5153 - Fire Marshal			
Arson Investigator	2.0	2.0	2.0
Fire Marshal	1.0	1.0	1.0
5153 - Fire Marshal Total	**3.0**	**3.0**	**3.0**
10 - General Fund Total	**3.0**	**3.0**	**3.0**


Building Official
Lead Permit Specialist
Senior Inspector
Inspector
Permit Specialists

Mission Statement

The mission of the Richmond Building Department is to provide and maintain a team dedicated to providing exceptional customer service. We will continue to provide a professional approach to meet the needs of property and business owners of Richmond. The Building Department will exceed in customer expectations, trust, respect and integrity in all of our customer relations.

Departmental Overview

The Building Department is under the direction of the Assistant City Manager. The Building Department is responsible for enforcing the provisions of the Building Code. The Building Department manages plan reviews, issues permits, licenses, collects fees and handles all building related inspections including foundation, framing, electrical, plumbing, and mechanical. The Building official manages new construction, remodeling, health, building inspections, and the permit office.

Programs of Service

Building Department services include managing plan reviews, issuing permits, licenses, fee collection and all building related inspections including foundation, framing, electrical, plumbing, and mechanical. The Building Official manages new construction, remodeling, health, building inspections, and the permit office.

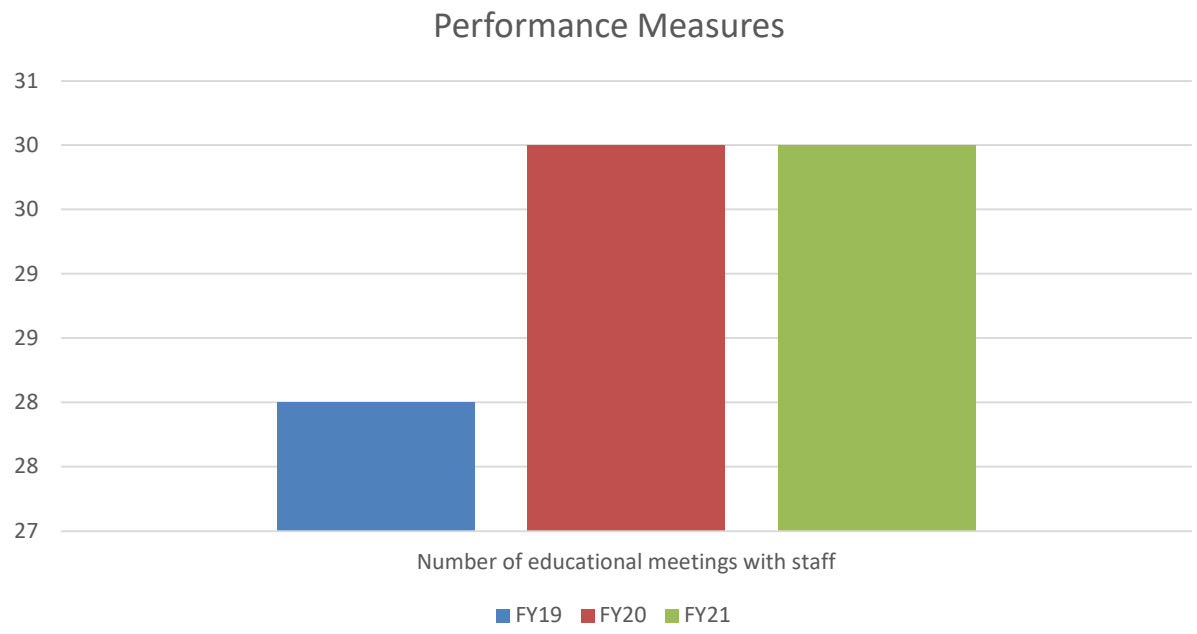
FY21 Objectives

- Comprehensive Master Plan Top-Ranked Priority
    - Educate staff on the 2015 International Building Codes, Unified Development Code and laws.
- Organization-wide Goal
    - Streamline permitting and inspection processes.
- Departmental Goal
    - Continue to upgrade technology with Planning, Public Works, Flood Plain Administrator, and Fire Marshal departments to create a more efficient plan review process.

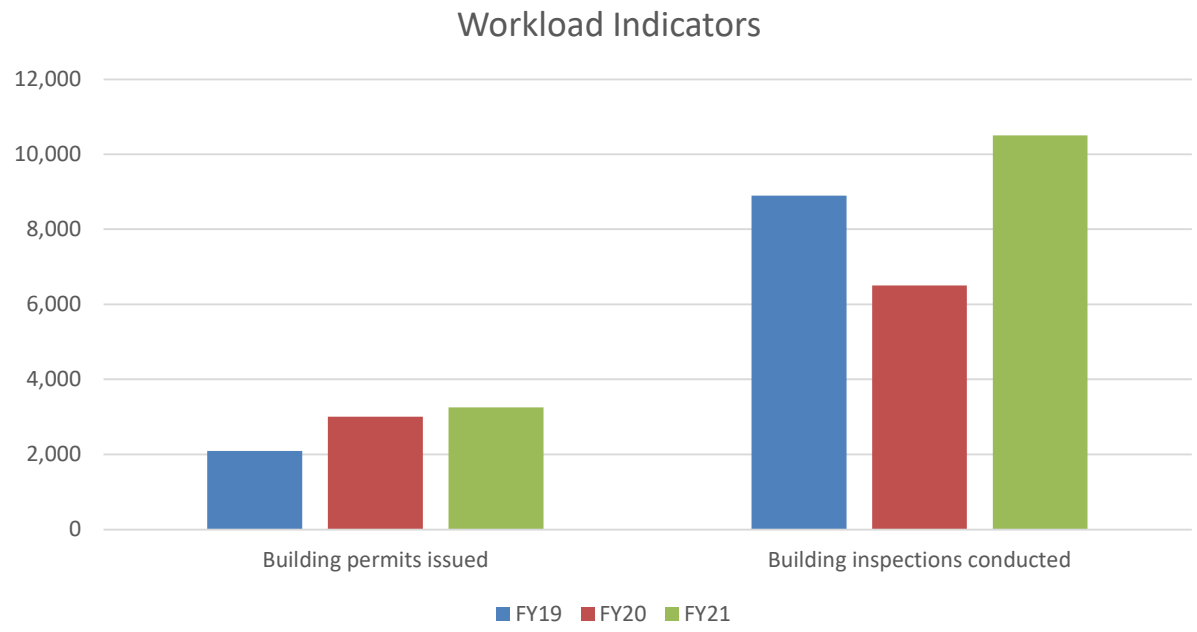
FY21 Budget Changes

There are no changes in FY21.

Performance Measures



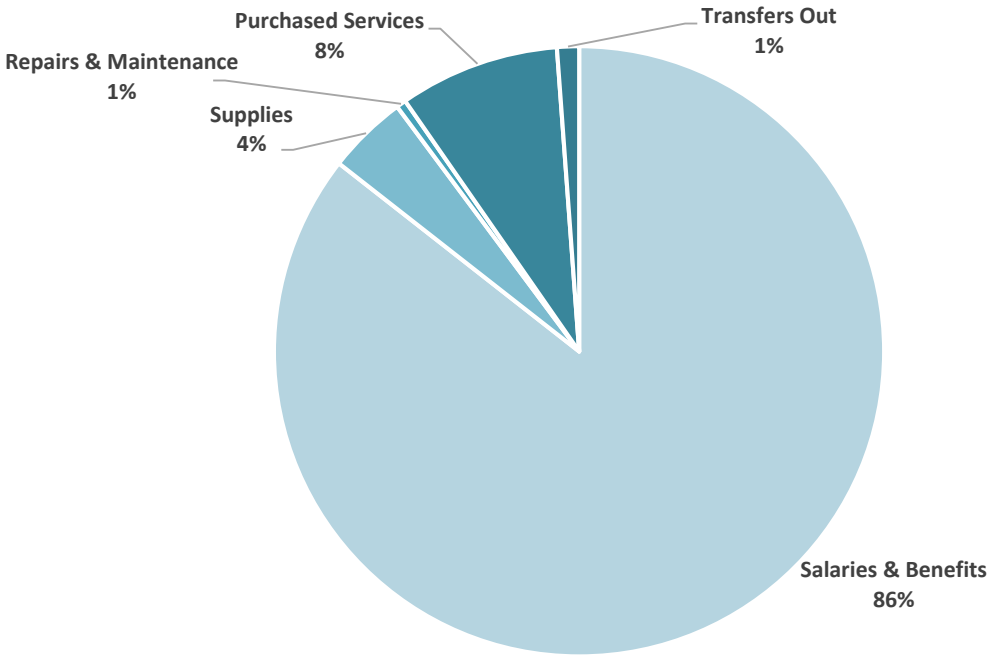
Workload Indicators



Departmental Expenditures

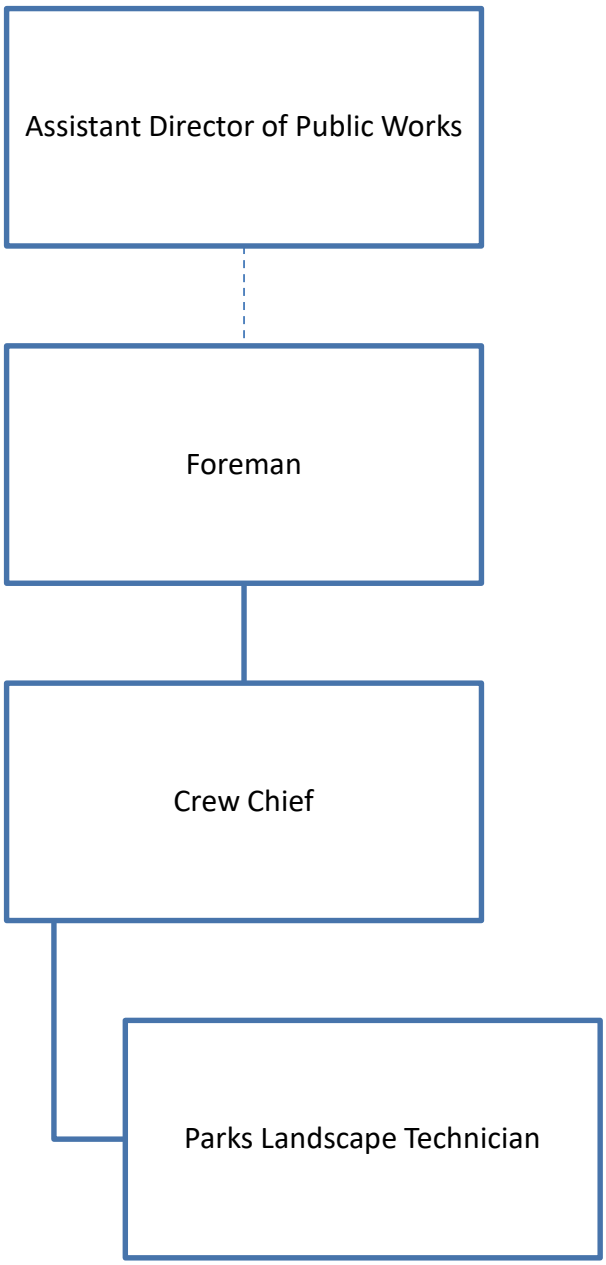
	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Building Permits						
Salaries & Benefits	325,647	446,557	446,557	438,273	-	438,273
Supplies	19,924	19,100	19,100	21,763	-	21,763
Repairs & Maintenance	7,495	6,220	6,220	2,686	-	2,686
Purchased Services	30,548	25,670	25,670	43,455	-	43,455
Transfers Out	-	-	-	6,000	-	6,000
Professional Services	-	-	-	-	-	-
Total Expenditures	**383,614**	**497,547**	**497,547**	**512,176**	**-**	**512,176**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
10 - General Fund			
5159 - Building			
Building Official	1.0	1.0	1.0
Inspector	2.0	1.0	1.0
Lead Permits Specialist	1.0	1.0	1.0
Permits Specialist	2.0	2.0	2.0
Senior Inspector	0.0	1.0	1.0
5159 - Building Total	**6.0**	**6.0**	**6.0**
10 - General Fund Total	**6.0**	**6.0**	**6.0**


Assistant Director of Public Works
Foreman
Crew Chief
Parks Landscape Technician

Mission Statement

The mission of the Parks Department is to provide services that enhance the City's Parks System and that create an environment that is clean, safe and beautiful for the citizens of the City of Richmond to enjoy.

Departmental Overview

The Parks Department maintains George Park which has 10 baseball fields, 12 soccer fields, 4 softball fields, 1 football field, 2 sand volleyball areas, 1 pavilion, 2 concession stands, a one-mile jogging trail, and 2 large picnic areas. The Parks Department also takes care of Crawford Park, Clay Park, Wessendorff Park, Wessendorff Trails and Freeman Town Park.

Programs of Service

Parks Department services include, picking up trash, mowing, cleaning restrooms, weed-eating, maintenance and inspection on all equipment, applying fertilizers and herbicides, and grounds maintenance.

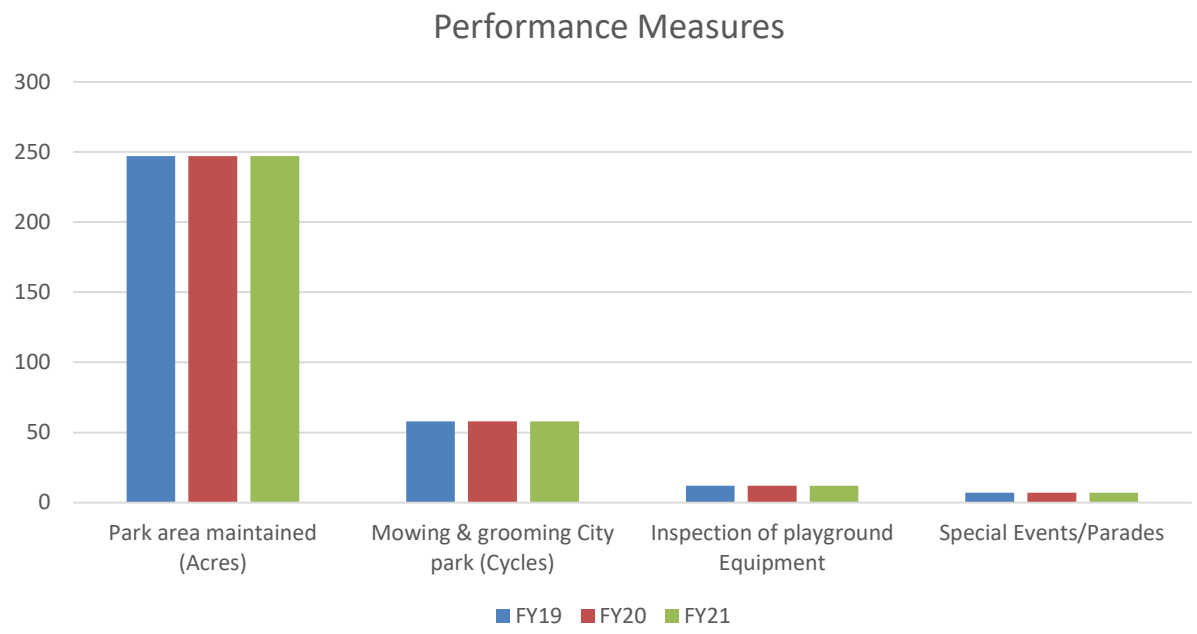
FY21 Objectives

- Comprehensive Master Plan Top-Ranked Priority
  - Provide a safe and esthetically pleasing Park environment for citizens and visitors.
  - Maintain landscapes and appearance of City facilities and monuments.
- Organization-wide Goal
  - Improve efficiency of park maintenance.
- Departmental Goal
  - Encourage and promote employees to receive continuing education.

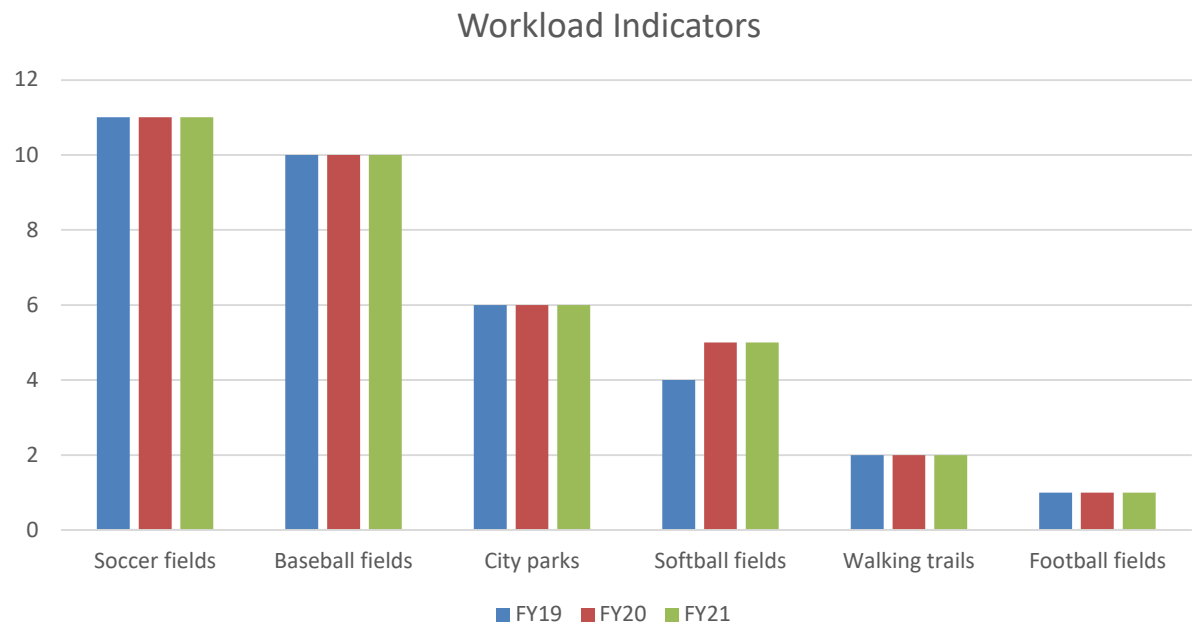
FY21 Budget Changes

There are no changes for FY21.

Performance Measures



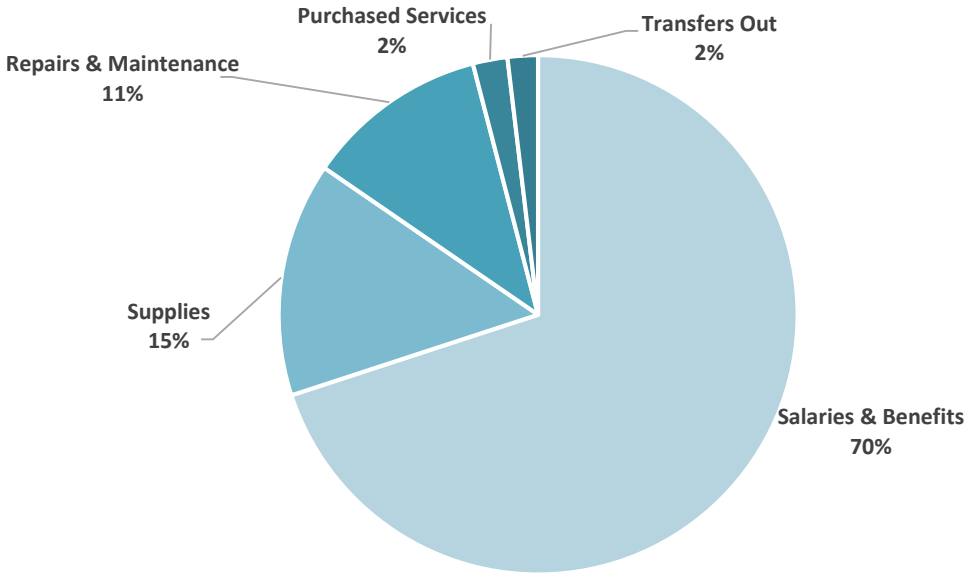
Workload Indicators



Departmental Expenditures

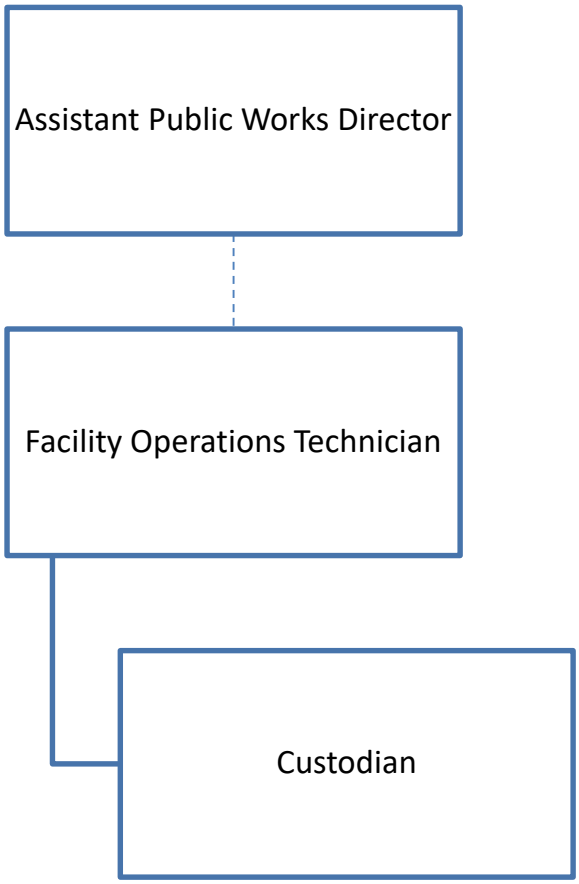
	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Parks						
Salaries & Benefits	301,418	329,195	329,195	333,091	-	333,091
Supplies	36,317	51,200	51,200	69,553	-	69,553
Repairs & Maintenance	43,689	56,500	56,500	54,095	-	54,095
Purchased Services	8,510	15,550	15,550	10,250	-	10,250
Transfers Out	-	-	-	9,000	-	9,000
Capital Items/Other	55,766	10,000	10,000	-	-	-
Total Expenditures	**445,700**	**462,445**	**462,445**	**475,989**	**-**	**475,989**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
10 - General Fund			
5160 - Parks			
Crew Chief	1.0	1.0	1.0
Foreman	1.0	1.0	1.0
Maintenance Worker	1.0	0.0	0.0
Maintenance Worker II	3.0	0.0	0.0
Parks Landscape Technician	0.0	4.0	4.0
5160 - Parks Total	**6.0**	**6.0**	**6.0**
10 - General Fund Total	**6.0**	**6.0**	**6.0**


Assistant Public Works Director
Facility Operations Technician
Custodian

Mission Statement

The mission of the Facilities Department is to provide services that enhance the City's Facilities in a clean, safe workplace for city employees and the general public.

Departmental Overview

The Facilities Department reports to the Assistant Director of Public Works and oversees the set-up, operation, monitoring and maintenance of facility and site systems, by outsourcing and/or by hands-on repair. The Facilities Department plays an integral role in infrastructure modification and expansion of existing facilities as well as to-be-constructed facilities. Additionally, the Facilities Department assists in preparing bid specifications, obtaining quotes, managing contracts and acts as the primary point of contact for facility contractors, vendors, and internal customers.

Programs of Service

Facilities services includes monitoring and maintaining all HVAC, mechanical, electrical, and plumbing systems. Additionally, Facilities oversees remodeling, construction, repair, preventative and general maintenance, and custodial contracts.

FY21 Objectives

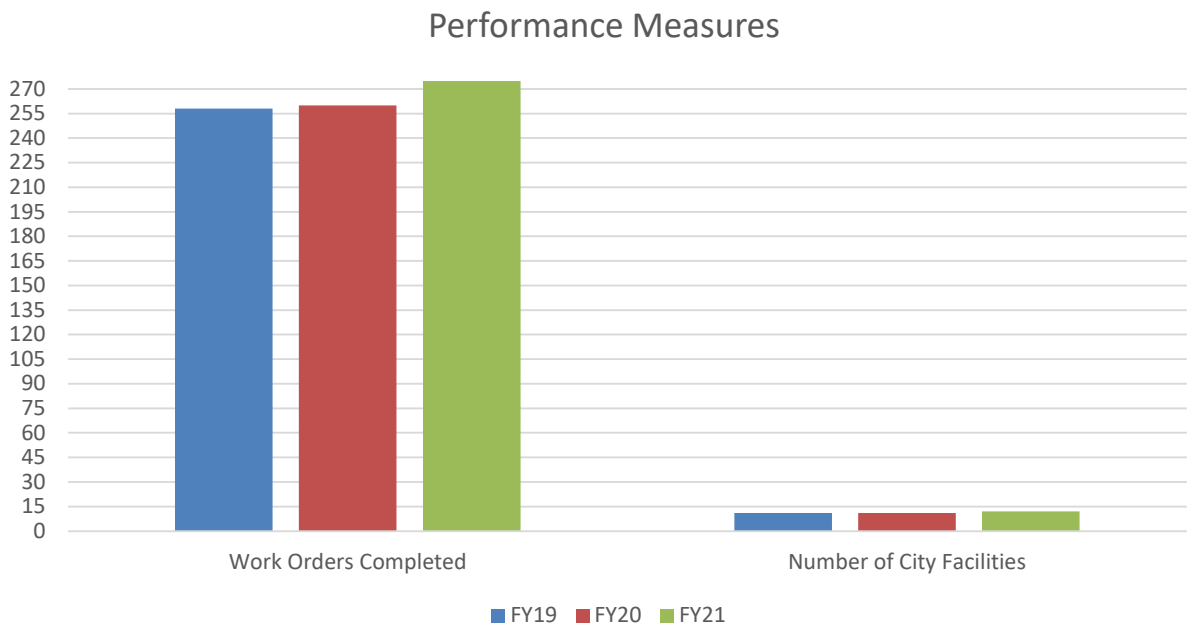
- Comprehensive Master Plan Top-Ranked Priority
  - Continuously seek ways to improve the service to our employees, citizens and visitors to our city.
- Organization-wide Goal
  - Provide a safe, clean and comfortable work environment for employees and the City's customers
  - Maintain and update street inventory, sign inventory and asset inventory program.
  - Manage facilities in a safe and secure manner ensuring the optimum comfort level for employees and citizens.

- Departmental Goal
  - Achieve customer satisfaction by being responsive and following through on requests
  - Take proactive measures in addressing the maintenance needs of facilities through routine building inspections and preventive maintenance
  - Address and track customer needs by processing service requests and work orders through the City's iWorQ System

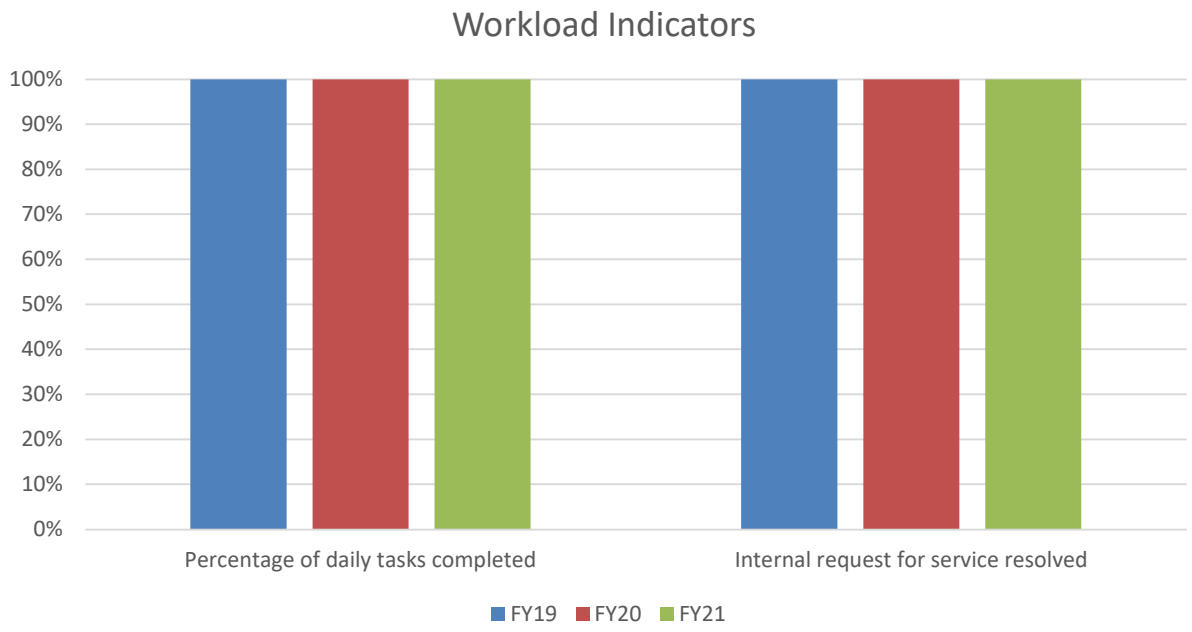
FY21 Budget Changes

There is a total of $5,050 in one-time expenditures included in FY21 for painting of City facilities.

Performance Measures



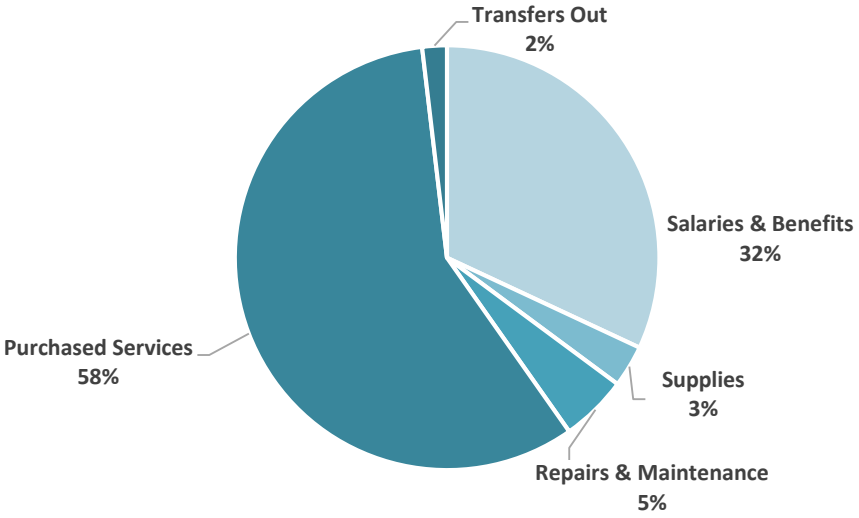
Workload Indicators



Departmental Expenditures

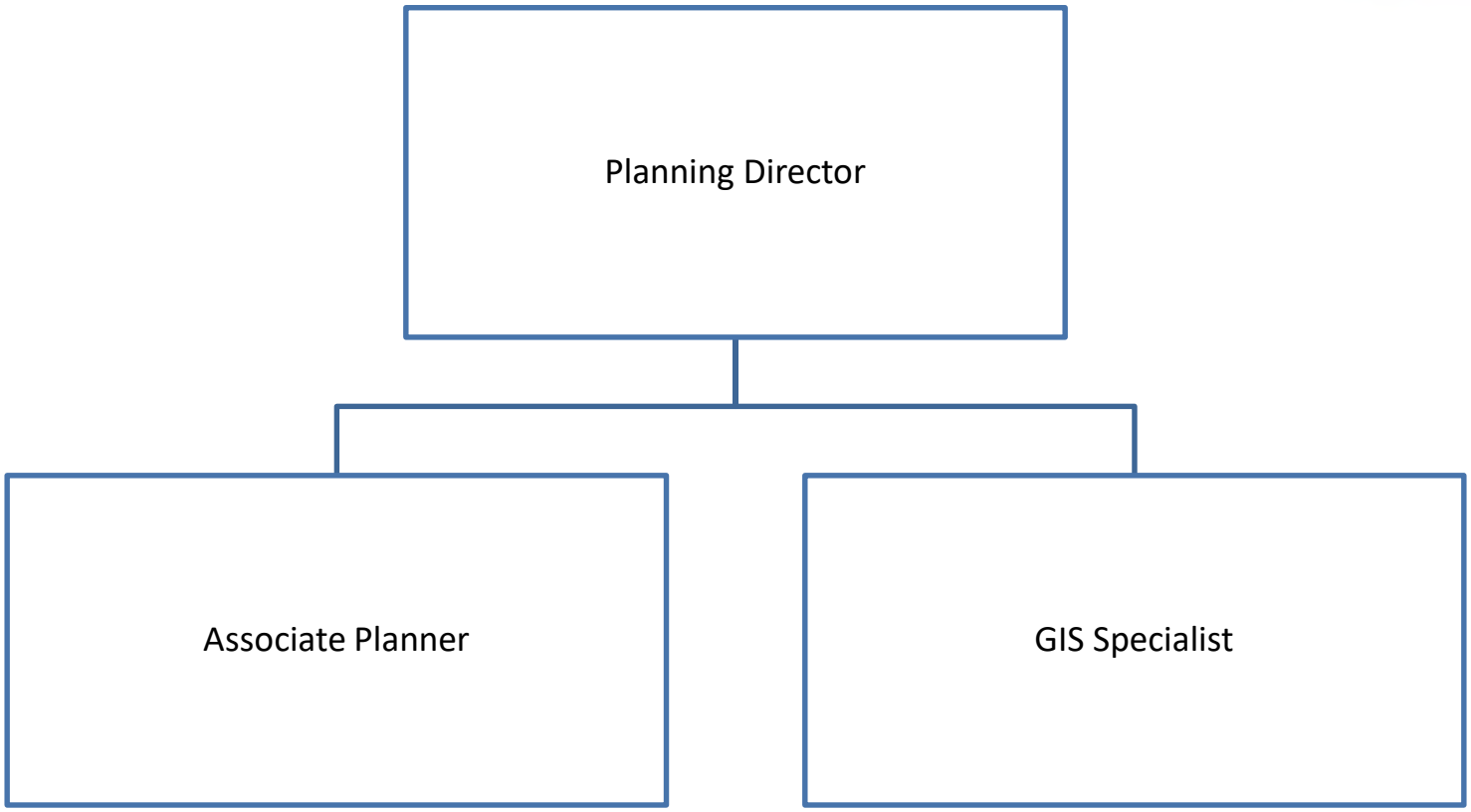
	FY19	FY20	FY20	FY21	FY21	FY21
	Prior Year Actuals	Current Budget	Year-End Estimates	Base Budget	Changes	Annual Budget
Facilities						
Salaries & Benefits	183,790	133,448	133,448	118,883	-	118,883
Supplies	11,587	10,000	10,000	11,950	-	11,950
Repairs & Maintenance	14,793	7,700	7,700	13,844	5,050	18,894
Purchased Services	67,478	80,365	80,365	215,363	-	215,363
Transfers Out	-	-	-	7,000	-	7,000
Total Expenditures	**277,648**	**231,513**	**231,513**	**367,040**	**5,050**	**372,090**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
10 - General Fund			
5170 - Facilities			
Custodian	2.0	1.0	1.0
Facility Operations Technician	1.0	1.0	1.0
5170 - Facilities Total	**3.0**	**2.0**	**2.0**
10 - General Fund Total	**3.0**	**2.0**	**2.0**


Planning Director
Associate Planner
GIS Specialist

Mission Statement

The mission of the Planning Department is to effectively manage growth and development in accordance with the Comprehensive Master Plan and zoning regulations adopted by the City Commission; to facilitate ordinance amendments and new policies as necessary; and to provide excellent internal and external customer service in a growing city.

Departmental Overview

The Planning Department is primarily responsible for the logical and systematic planning of the City's growth and development by providing professional support to citizens, developers, the Planning and Zoning Commission, the Zoning Board of Adjustment, the City Commission, and other City departments. The Department also provides support to the Richmond Historical Commission and houses the City's Historical Preservation Officer (HPO). The Planning Department is responsible for the implementation of the Unified Development Code (UDC), Comprehensive Master Plan, and other adopted plans. The Department maintains and houses a majority of the City's GIS database and produces maps for all City departments.

Programs of Service

Planning Department services include:

- Administering Zoning and Subdivision regulations through plan and plat reviews;
- Monitoring and facilitation of UDC update and amendment to reflect community goals accurately and legislative changes;
- Administering Historic District guidelines to ensure that development within the district is sensitive to the historic character of the community;
- Maintaining and updating City's GIS database and production of maps for City staff and citizens;
- Interdepartmental collaborations in day to operations related to permits and development projects;
- Interdepartmental collaborations necessary to meet Comprehensive Master Plan Goals;
- Comprehensive Master Plan update;
- Providing quality customer service by assisting and guiding developers and citizens through the development process.

FY21 Objectives

- Comprehensive Master Plan Top-Ranked Priority
    - Use annexation as a strategic growth tool to expand Richmond's population and tax base.
    - Elevate the appearance, quality, and compatibility of development.
    - Rehabilitate and preserve Richmond's existing neighborhoods and community assets.
    - Enhance and preserve Richmond's natural amenities.
    - Strengthen the awareness and image of Richmond throughout the region.

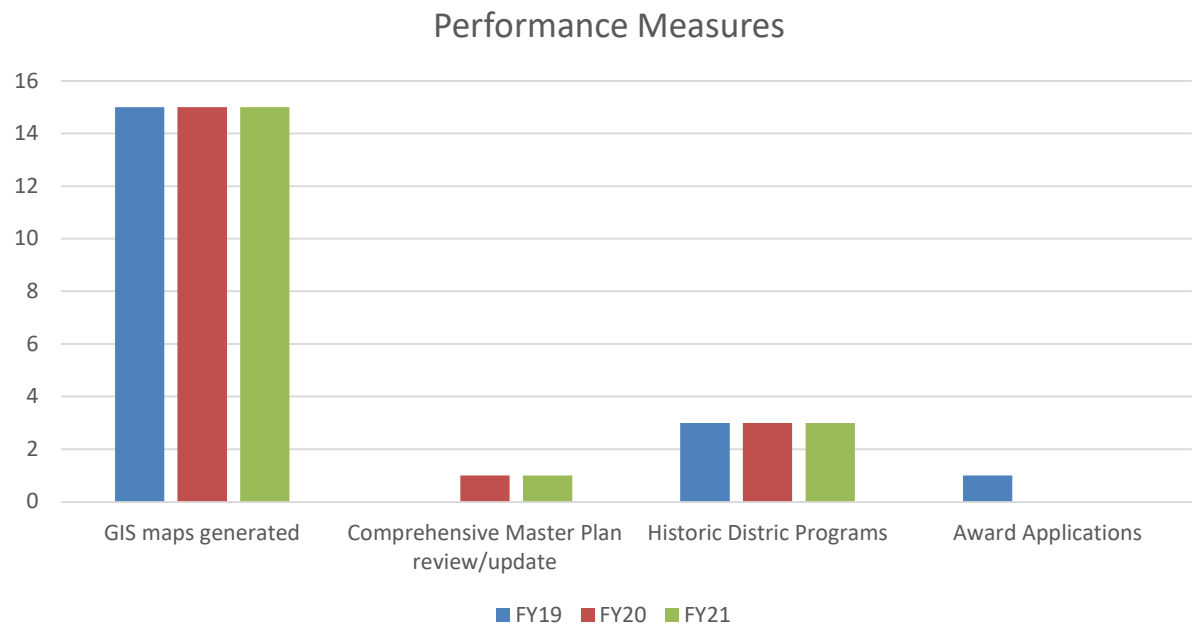
- Organization-wide Goal
  - Ensure a well-planned City which is safe, beautiful, and livable through the implementation of the Comprehensive Master Plan, Unified Development Code, and other Master Plans.
  - Facilitate desirable and high-quality new developments that are compatible with the existing community.
  - Ensure preservation of historic properties and community assets.

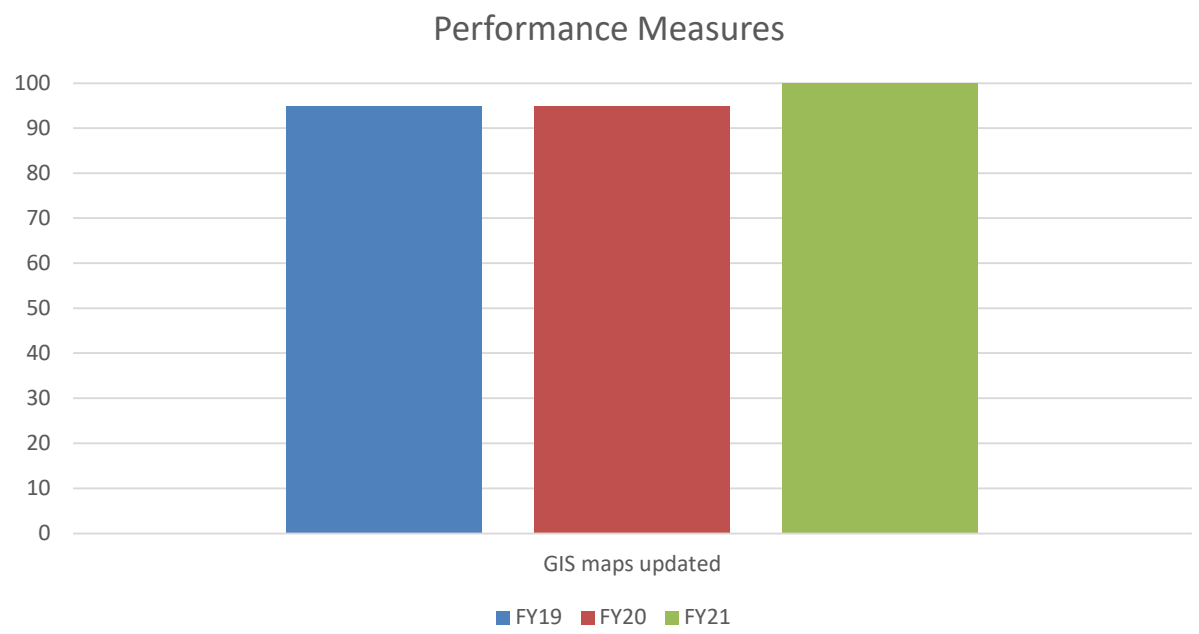
- Departmental Goal
  - Provide professional planning services to the City Commission, Planning and Zoning Commission, Zoning Board of Adjustment, Richmond Historical Commission, appointed committees, City departments, and the Richmond Community.
  - Facilitation and continued education of the Unified Development Code and Official Zoning Map to the community, developers, and City staff.
  - Maintain a Geographical Information System in the City and support other departments as necessary.

FY21 Budget Changes

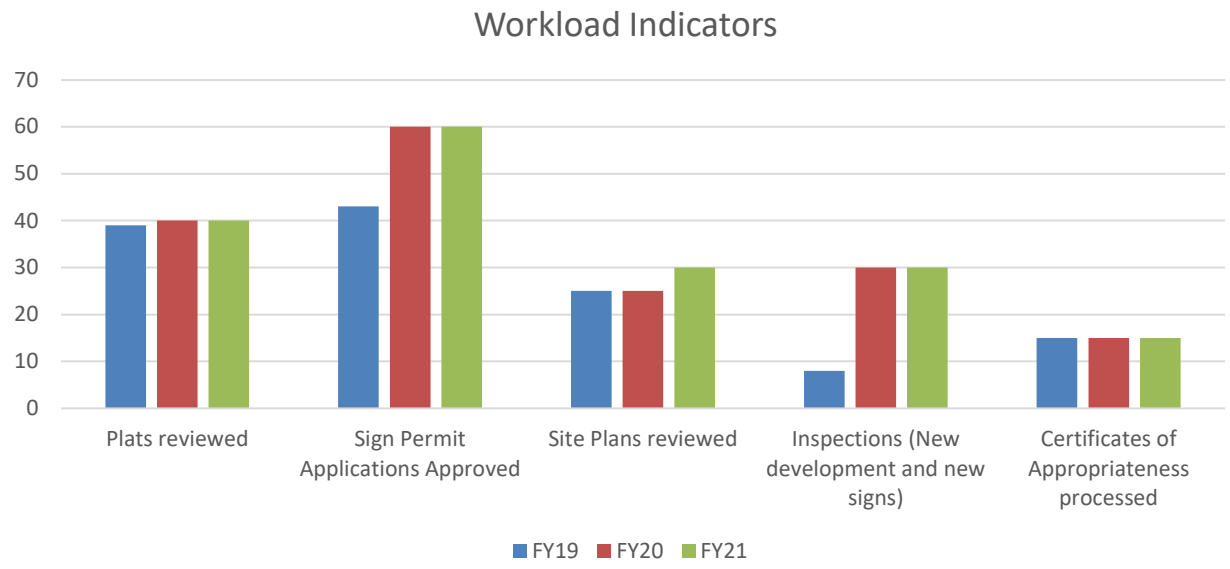
There are no changes for FY21.

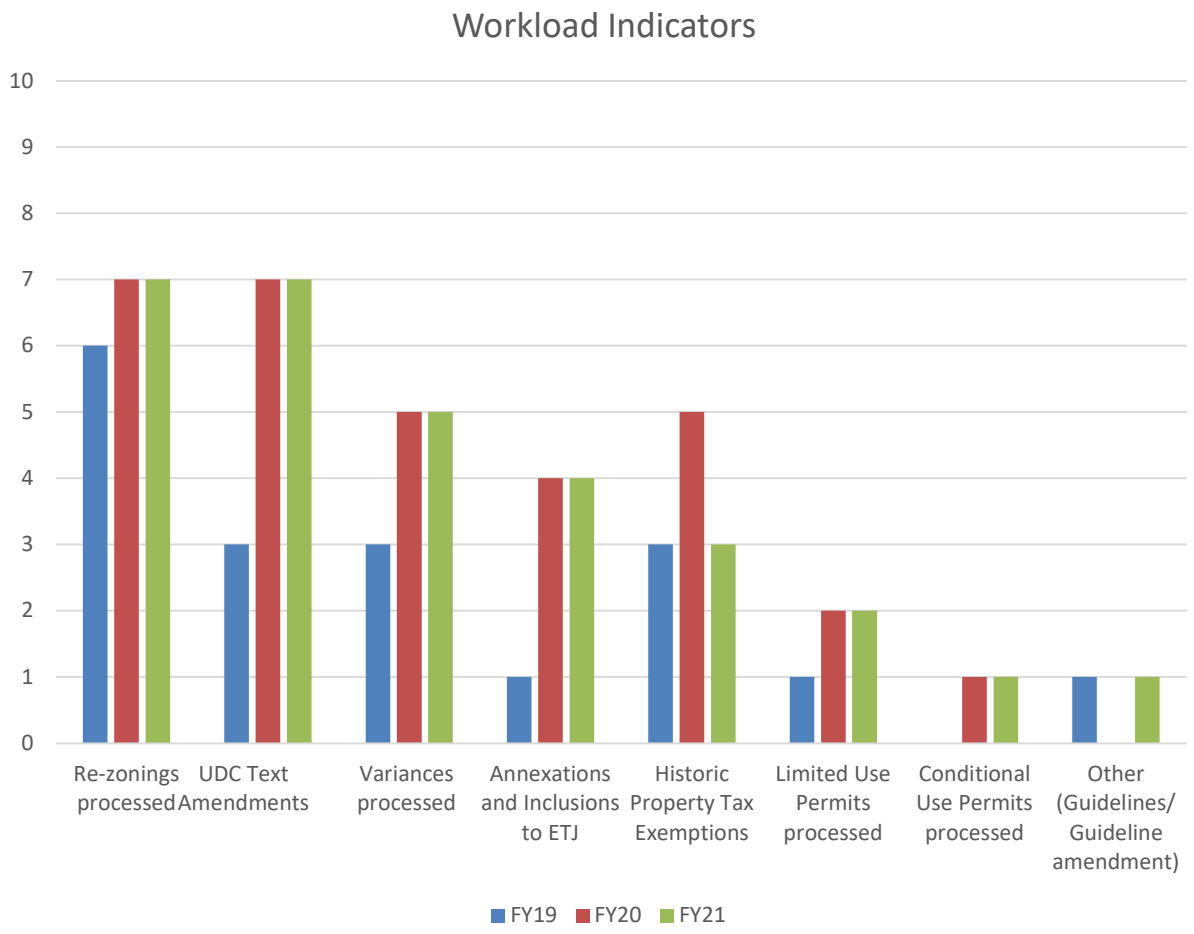
Performance Measures





Workload Indicators

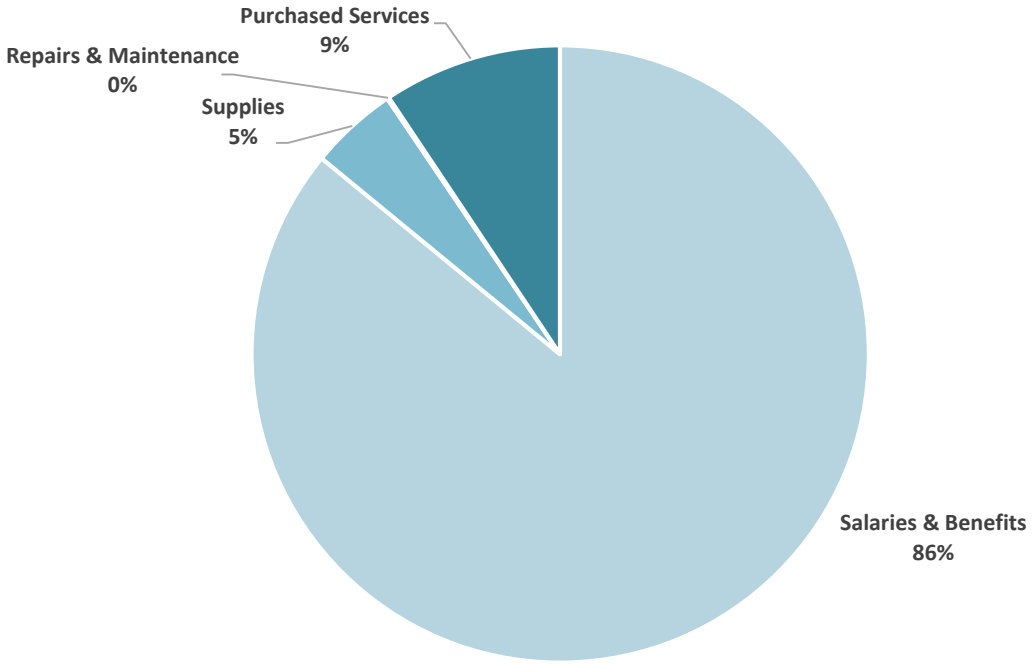



Workload Indicators
10
9
8
7
6
5
4
3
2
1
0
Re-zonings processed
UDC Text Amendments
Variances processed
Annexations and Inclusions to ETJ
Historic Property Tax Exemptions
Limited Use Permits processed
Conditional Use Permits processed
Other (Guidelines/ Guideline amendment)
FY19
FY20
FY21

Departmental Expenditures

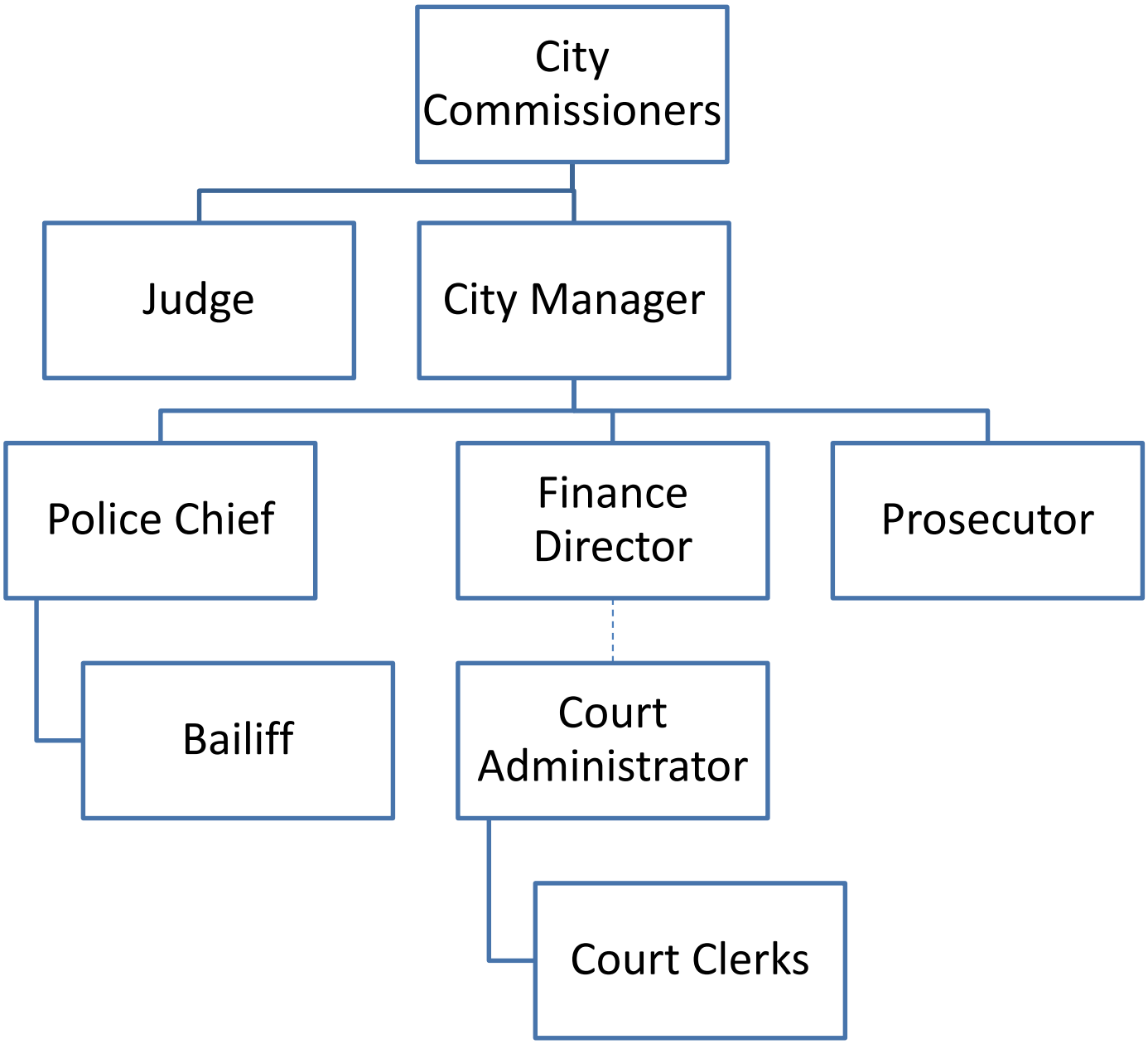
	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Planning						
Salaries & Benefits	223,885	262,932	262,932	265,051	-	265,051
Supplies	12,769	14,300	14,300	14,177	-	14,177
Repairs & Maintenance	731	1,305	1,305	311	-	311
Purchased Services	20,756	26,705	26,705	28,886	-	28,886
Total Expenditures	**258,141**	**305,242**	**305,242**	**308,425**	**-**	**308,425**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
10 - General Fund			
5175 - Planning			
Associate Planner	1.0	1.0	1.0
GIS Specialist	1.0	1.0	1.0
Planning Director	1.0	1.0	1.0
5175 - Planning Total	**3.0**	**3.0**	**3.0**
10 - General Fund Total	**3.0**	**3.0**	**3.0**


City Commissioners
Judge
City Manager
Police Chief
Finance Director
Prosecutor
Bailiff
Court Administrator
Court Clerks

Mission Statement

The mission of Municipal Court is to treat the citizens who appear in Municipal Court in a courteous, fair, efficient manner and assure them of a fair, impartial and timely disposition of their cases. Municipal Court is entrusted with authority and jurisdiction of all Class C misdemeanor criminal cases that arise as a result of violations of the Texas Uniform Traffic Act, the Texas Penal Code and other State law and City ordinances. These services are intended to be provided in a timely, accurate and cost-effective manner.

Departmental Overview

The Court Administrator is under the direction of the Finance Director. The Court Clerks are under the direction of the Court Administrator.

The presiding Judge is appointed by the City Commission to serve for a two-year term. The Judge presides over all arraignment hearings and trials, both jury and non-jury, sets bonds, signs arrest and capias warrants, and performs magistrate functions for prisoners and juveniles. The prosecutor for the City prosecutes violations of City ordinances and Class C misdemeanors.

Programs of Service

The functions of the Municipal Court include the processing of citations, accepting and preparing complaints, scheduling cases, preparing docket, notifying persons of scheduled hearings, maintaining court records, and preparing state reports, affidavits, appeals and sworn statements. The Court maintains the "failure to appear" reporting program, and prepares jury summons and subpoenas, complaints and other associated duties of trial preparation.

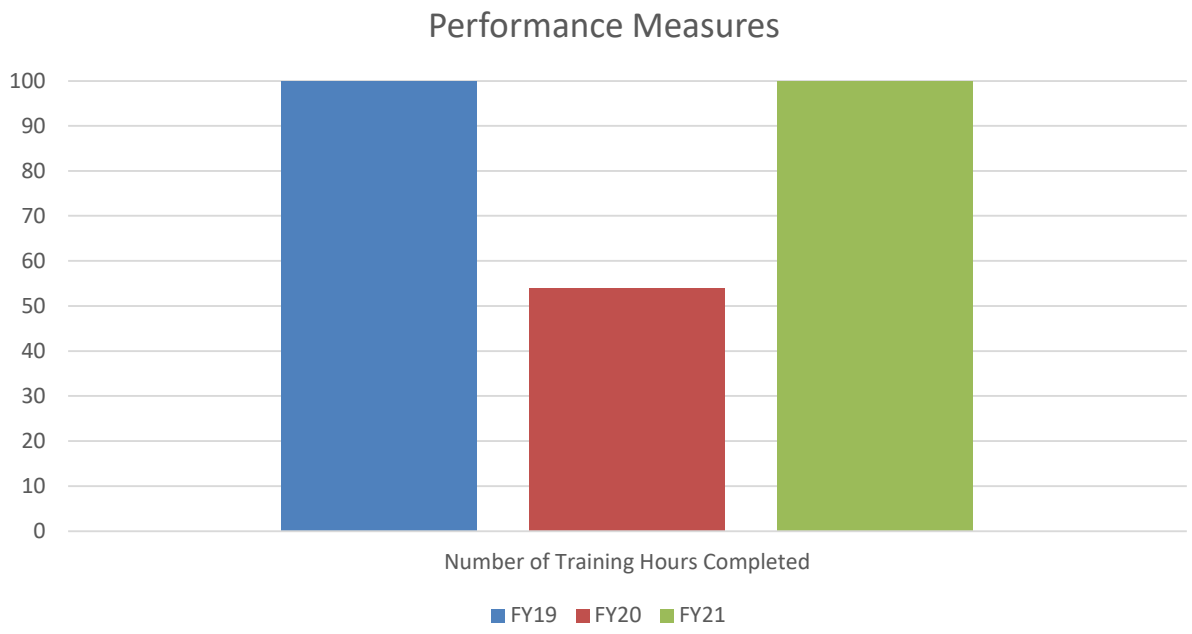
FY21 Objectives

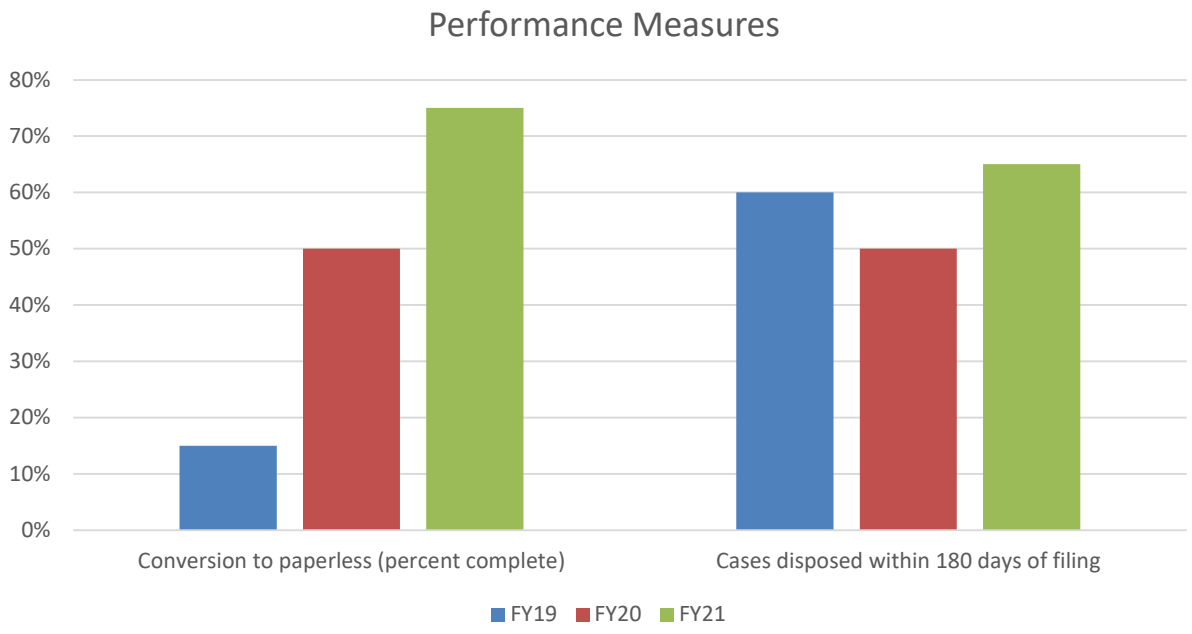
- Organization-wide Goal
  - To invest in the development of staff to meet the growth and demands of the City.
  - Continue to improve technology in the Municipal Court Department to strengthen the image of Richmond.
- Departmental Goal
  - Efficiently process and administer all matters coming into and before the Municipal Court.
  - Ensure that court records are accurate, available and properly retained.
  - Provide clerks with additional training and continuing education.
  - Continue to update and improve office and courtroom security

FY21 Budget Changes

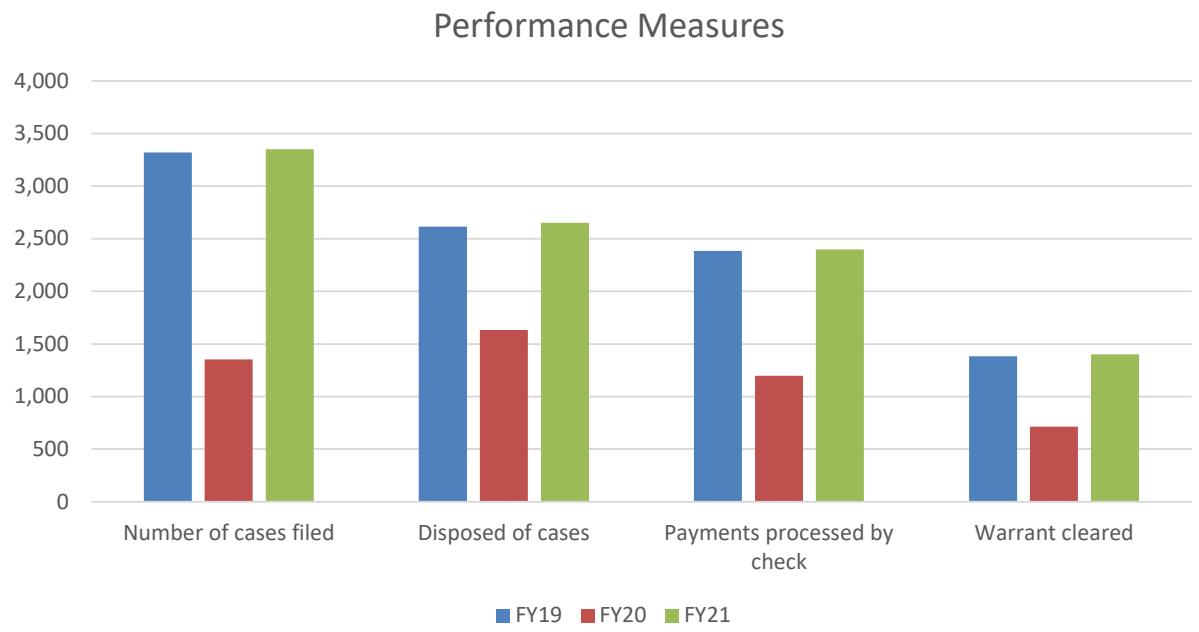
There are no changes in FY21.

Performance Measures





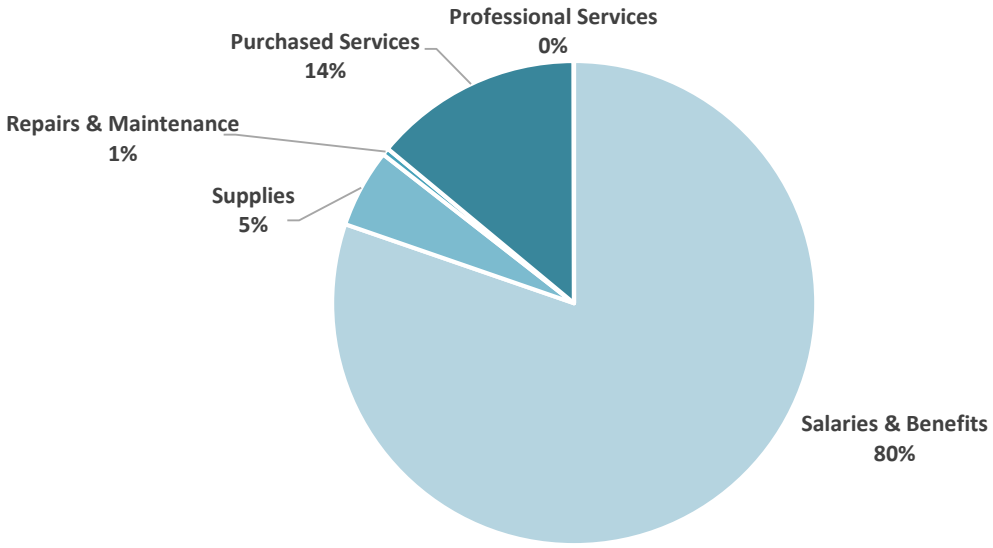
Workload Indicators



Departmental Expenditures

	FY19	FY20	FY20	FY21	FY21	FY21
	Prior Year Actuals	Current Budget	Year-End Estimates	Base Budget	Changes	Annual Budget
Municipal Court						
Salaries & Benefits	319,196	321,307	321,307	322,491	-	322,491
Supplies	19,263	21,050	21,050	21,097	-	21,097
Repairs & Maintenance	5,424	5,345	5,345	1,943	-	1,943
Purchased Services	175,375	188,375	153,375	56,072	-	56,072
Professional Services	93	100	100	93	-	93
Capital Items/Other	-	13,000	13,000	-	-	-
Total Expenditures	**519,351**	**549,177**	**514,177**	**401,697**	**-**	**401,697**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
10 - General Fund			
5180 - Municipal Court			
Bailiff	1.0	1.0	1.0
Court Administrator	1.0	1.0	1.0
Court Clerk	2.0	2.0	2.0
5180 - Municipal Court Total	**4.0**	**4.0**	**4.0**
10 - General Fund Total	**4.0**	**4.0**	**4.0**

Services

The non-departmental department is used to account for expenditures and transfers that don't belong to any specific cost center and are more transparently represented in their entirety as a standalone cost without allocation across multiple cost centers. Total Non-Departmental Costs are $1,988,366.

Capital Items Other

Transfers to the pay-as-you-go (PAYG) Capital Improvement Program (CIP) are made from the non-departmental department's budget. The total one-time transfer out to fund cash CIP is $750,000. Of that $250,000 is for the Police Department facility renovations, and $500,000 is for streets rehabilitation.

Non-Departmental

The Non-Departmental Expenditures subcategory totals $1,488,336 and is comprised of rebates & assignments, miscellaneous, and salaries & benefits.

Rebates & Assignments

The City has nine MUDs, of which, eight have entered into strategic partnership agreements which entitles them to a portion of the sales tax collected within their district. Additionally, the City has entered into a development agreement that requires a rebate of 50% of the sales tax collected within a business center as a reimbursement for infrastructure improvements. The rebates & assignments section accounts for the expenditure associated with those agreements. For FY21 $602,400 is budgeted for these purposes, with $600,000 anticipated for MUD contracts, and $2,400 anticipated for the sales tax development agreement.

Miscellaneous

Miscellaneous expenses under this section includes payments associated with property insurance claims reimbursements, contingency funds, credit card and banking fees and other miscellaneous expenditures. Miscellaneous expenses total $885,936. Of this, $762,776 is set-a-side for contingency, with $512,776 for employee compensation contingency, and the $250,000 for general contingency purposes. Other miscellaneous expenditures include $100,000 for insurance claims (which is offset with an insurance reimbursement revenue) and $23,160 for credit card and banking fees.

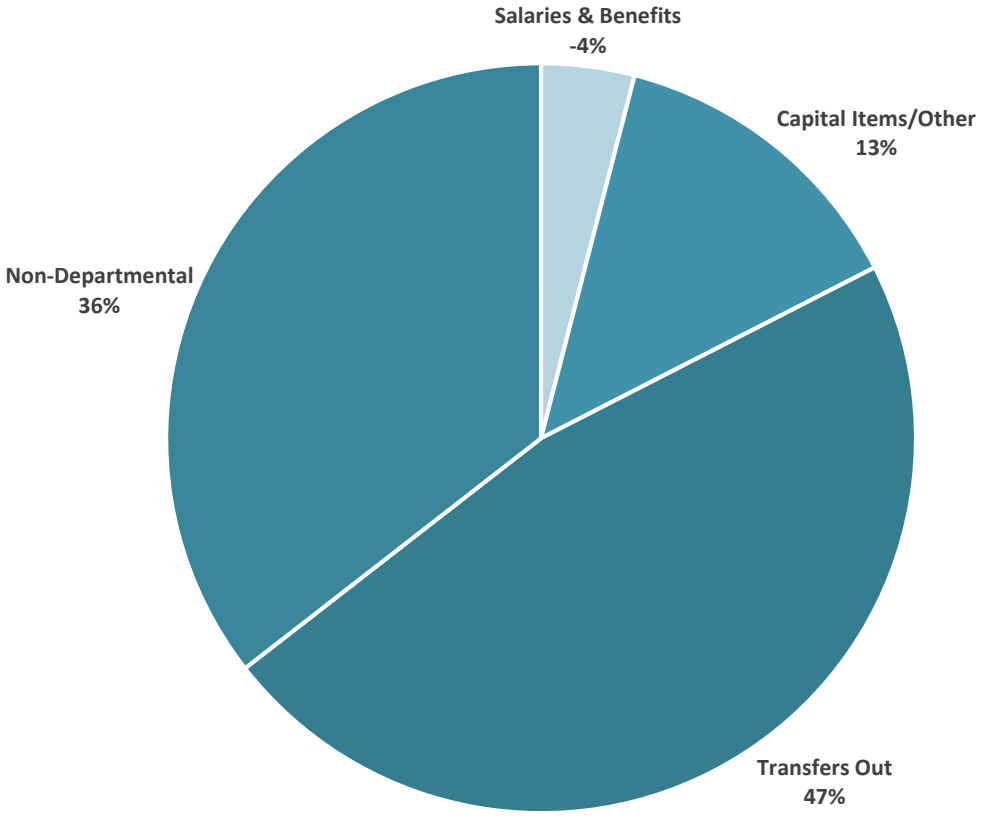
Salaries & Benefits

Salaries & benefits includes an expenditure offset for salary savings. This offset is estimated at $250,000, and these savings are generated as a result of budgeting full employment and recognizing that saving are historically generated each year from vacancies.

Departmental Expenditures

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Non-Departmental						
Salaries & Benefits	-	-	-	-	(250,000)	(250,000)
Capital Items/Other	-	-	-	-	750,000	750,000
Non-Departmental	-	-	-	1,485,936	2,400	1,488,336
Total Expenditures	**-**	**-**	**-**	**1,485,936**	**502,400**	**1,988,336**

Annual Expenditures by Category



RICHMOND

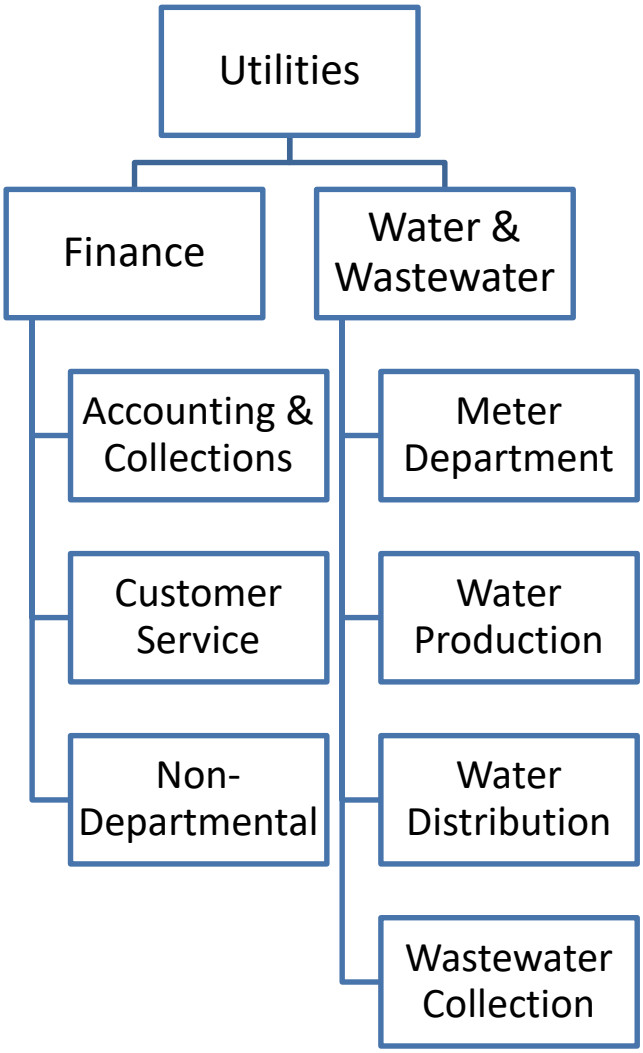
EST. TEXAS 1837

ENTERPRISE FUNDS

RICHMOND
EST. TEXAS 1837

RICHMOND

EST. TEXAS 1837


Utilities
Finance
Water & Wastewater
Accounting & Collections
Customer Service
Non-Departmental
Meter Department
Water Production
Water Distribution
Wastewater Collection

The City's water and wastewater utilities are financed and operated in a manner similar to private business enterprises, where costs of providing the services to the public are financed primarily through user charges.

Fiscal Year 2020

FY20 total revenues are estimated to be $8.5 million. Water and wastewater revenues are projected at $8.0 million, License\Permits\Fees at $360,400, Interest at $22,600, and other at $102,000.

Expenditures are projected to be $8.5 million. Operating expenditures are projected at $5.2 million, and non-operating at $3.3 million. Non-operating expenditure include $92,600 in non-departmental expenditures which consists of $42,600 for credit card fees, and $50,000 for contingency. There are also $685,350 in transfers out to Debt Service, and $2,549,650 in transfers to other funds for cost allocation.

Ending cash equivalent balance at 9/30/20 is estimated to be $2,516,417. The fund is projected to have a 108-day reserve, compared to the 90-day requirement established by policy.

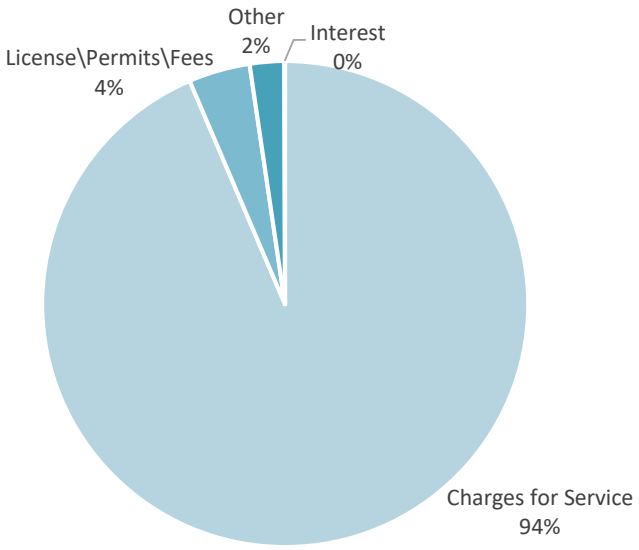
Fiscal Year 2021

Revenues are estimated to be $8.8 million. Water and wastewater revenues are budgeted at $8.2 million. There are no rate increases for FY21. Other revenues include License\Permits\Fees of $360,400, interest of $5,000, other revenues of $200,000.

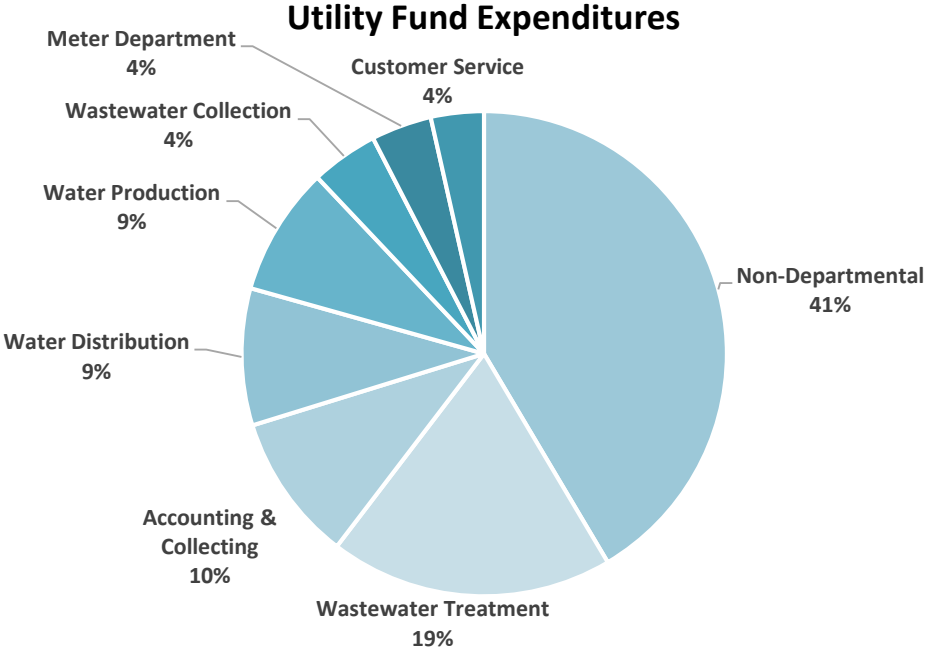
Expenditures total $9.0 million and includes one-time costs of $13,112 for equipment. Non-operating includes 360,000 in one-time costs. Of this amount $88,000 is for transfer out to cash CIP, and $272,000 is a one-time contribution to fleet replacement as a partial catch-up.

The Ending cash equivalent balance at 9/30/21 is estimated to be $2,282,465. The fund is projected to have a 92-day reserve, compared to the 90-day requirement established by policy.

Utility Fund Revenues



Utility Fund Expenditures



Utilities Fund Income Statement

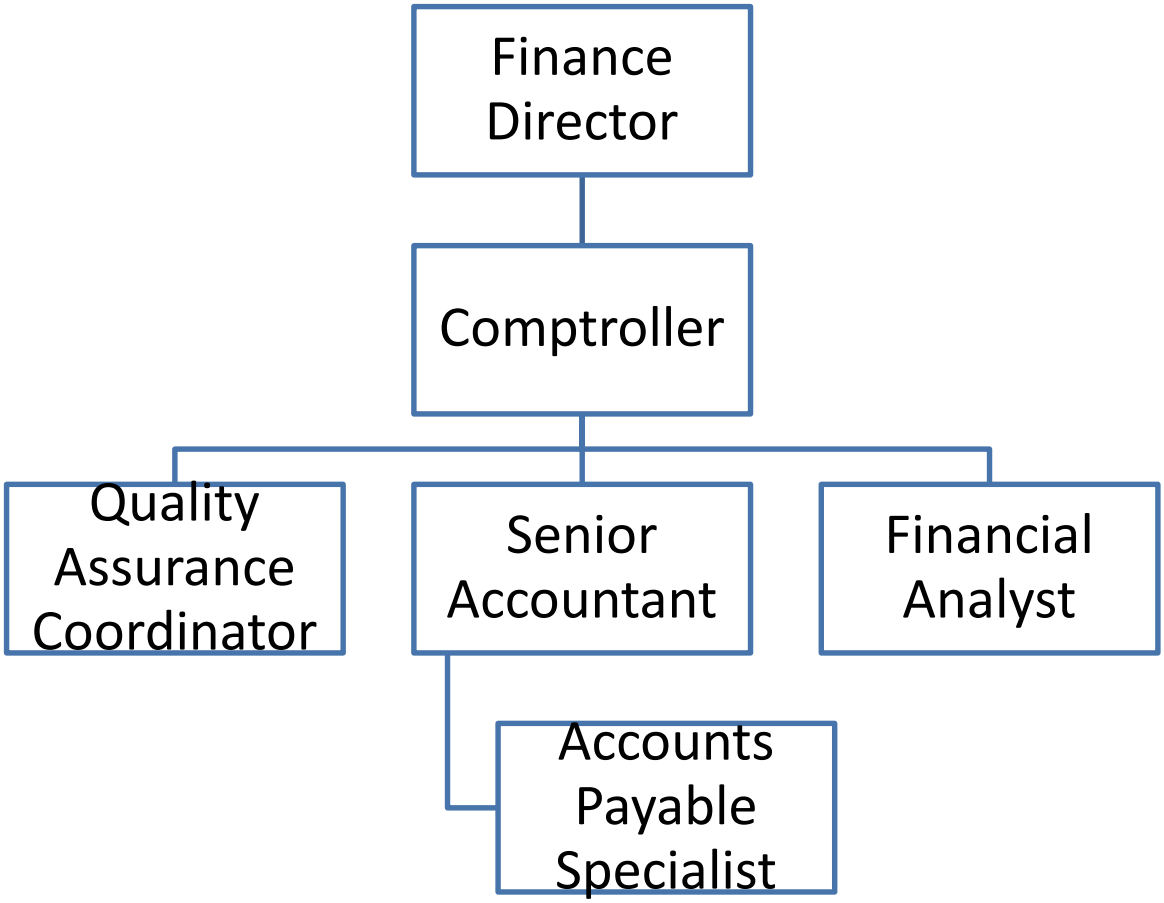
	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Charges for Service	7,408,276	8,052,500	8,033,000	8,217,390	-	8,217,390
License\Permits\Fees	236,859	360,400	360,400	360,400	-	360,400
Interest	3,415	2,600	22,600	5,000	-	5,000
Other	151,792	132,000	102,000	100,000	-	100,000
Operating Total	**7,800,343**	**8,547,500**	**8,518,000**	**8,682,790**	**-**	**8,682,790**
Non-Operating						
Other	-	-	-	100,000	-	100,000
Transfers In	-	-	-	-	-	-
Non-Operating Total	**-**	**-**	**-**	**100,000**	**-**	**100,000**
Revenue Total	**7,800,343**	**8,547,500**	**8,518,000**	**8,782,790**	**-**	**8,782,790**
Expenditure						
Operating						
Salaries & Benefits	2,451,254	2,664,655	2,635,155	2,583,255	-	2,583,255
Supplies	835,918	1,098,330	1,098,330	1,020,363	4,312	1,024,675
Repairs & Maintenance	494,441	525,480	525,480	505,190	8,800	513,990
Purchased Services	982,815	679,511	679,511	750,052	-	750,052
Professional Services	89,084	242,300	242,300	20,980	-	20,980
Capital Items/Other	-	9,624	9,624	-	-	-
Operating Total	**4,853,512**	**5,219,900**	**5,190,400**	**4,879,840**	**13,112**	**4,892,952**
Non-Operating						
Transfers Out	3,178,000	3,235,000	3,235,000	3,040,169	272,000	3,312,169
Capital Items/Other	-	-	-	-	88,000	88,000
Non-Departmental	42,985	92,600	92,600	723,621	-	723,621
Non-Operating Total	**3,220,985**	**3,327,600**	**3,327,600**	**3,763,790**	**360,000**	**4,123,790**
Expenditure Total	**8,074,498**	**8,547,500**	**8,518,000**	**8,643,630**	**373,112**	**9,016,742**
Revenues Over/(Under) Expenses	**(274,155)**	**-**	**-**	**139,160**	**(373,112)**	**(233,952)**
Beginning Fund Balance	2,790,572	2,516,417	2,516,417	2,516,417		2,516,417
Ending Fund Balance	2,516,417	2,516,417	2,516,417	2,655,577		2,282,465
Fund Bal as % of Exp	31.2%	29.4%	29.5%	30.7%		25.3%
Fund Bal in Days	114	107	108	112		92

Schedule of Revenues

		FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Charges for Service	Water	3,865,688	4,080,000	4,080,000	3,713,061	-	3,713,061
	Wastewater	3,371,212	3,800,000	3,800,000	4,351,329	-	4,351,329
	Service Charges	171,377	172,500	153,000	153,000	-	153,000
Charges for Service Total		**7,408,276**	**8,052,500**	**8,033,000**	**8,217,390**	**-**	**8,217,390**
Interest	Interest Income	3,415	2,600	22,600	5,000	-	5,000
Interest Total		**3,415**	**2,600**	**22,600**	**5,000**	**-**	**5,000**
License\Permits\Fees	Developer Processing Fees	236,859	360,400	360,400	360,400	-	360,400
	Application Fee - MUD 215	-	-	-	-	-	-
	Delinquent Letter Fee - MUD 215	-	-	-	-	-	-
	Reconnect Fees	-	-	-	-	-	-
License\Permits\Fees Total		**236,859**	**360,400**	**360,400**	**360,400**	**-**	**360,400**
Other	Other Income	150,842	132,000	102,000	100,000	-	100,000
	Capital Lease Proceeds	950	-	-	-	-	-
	Insurance Reimbursements	-	-	-	100,000	-	100,000
Other Total		**151,792**	**132,000**	**102,000**	**200,000**	**-**	**200,000**
Transfers In	Transfers From Other Funds	-	-	-	-	-	-
Transfers In Total		**-**	**-**	**-**	**-**	**-**	**-**
Total Revenue		**7,800,343**	**8,547,500**	**8,518,000**	**8,782,790**	**-**	**8,782,790**

Summary of Expenditures

		FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
5200	Accounting & Collecting	883,040	996,481	996,481	886,086	-	886,086
5210	Customer Service	312,975	339,174	339,174	318,680	-	318,680
5215	Meter Department	251,419	304,709	304,709	296,249	68,000	364,249
5235	Non-Departmental	3,642,325	3,235,000	3,205,500	3,651,790	88,000	3,739,790
5260	Water Production	704,061	713,828	713,828	725,941	47,112	773,053
5265	Water Distribution	731,538	831,554	831,554	790,244	34,000	824,244
5270	Wastewater Collection	263,873	561,868	561,868	370,826	34,000	404,826
5275	Wastewater Treatment	1,285,266	1,564,886	1,564,886	1,603,815	102,000	1,705,815
Total Expenditures		**8,074,498**	**8,547,500**	**8,518,000**	**8,643,630**	**373,112**	**9,016,742**


Finance Director
Comptroller
Quality Assurance Coordinator
Senior Accountant
Financial Analyst
Accounts Payable Specialist

Mission Statement

The mission of the Accounting & Collecting Department is to provide services to citizens in a fair, consistent, cost-effective, courteous and organized manner; to provide citizens, management, mayor and commissioners accurate and useful financial information in a timely manner; and to deliver outstanding human resource services that focus on attracting, retaining, assisting, and developing a quality workforce in support of the City's commitment to provide leadership, services and infrastructure for a high quality of life for its citizens.

Departmental Overview

The Accounting & Collecting Department is responsible for effectively administering the City's financial operations. This includes establishing and improving accounting, budgeting and financial reporting standards. The Accounting & Collecting Department controls the collection and disbursement of funds and provides for their protection and investment. Maximum use of funds will be handled by timely collection and proper disbursement to obtain full use of investments. This department also facilitates purchasing, accounts receivable, performance management, and risk management.

Programs of Service

The Accounting & Collection Department includes Finance Administration, Accounting, Budget, Accounts Payable, Accounts Receivable, and Purchasing.

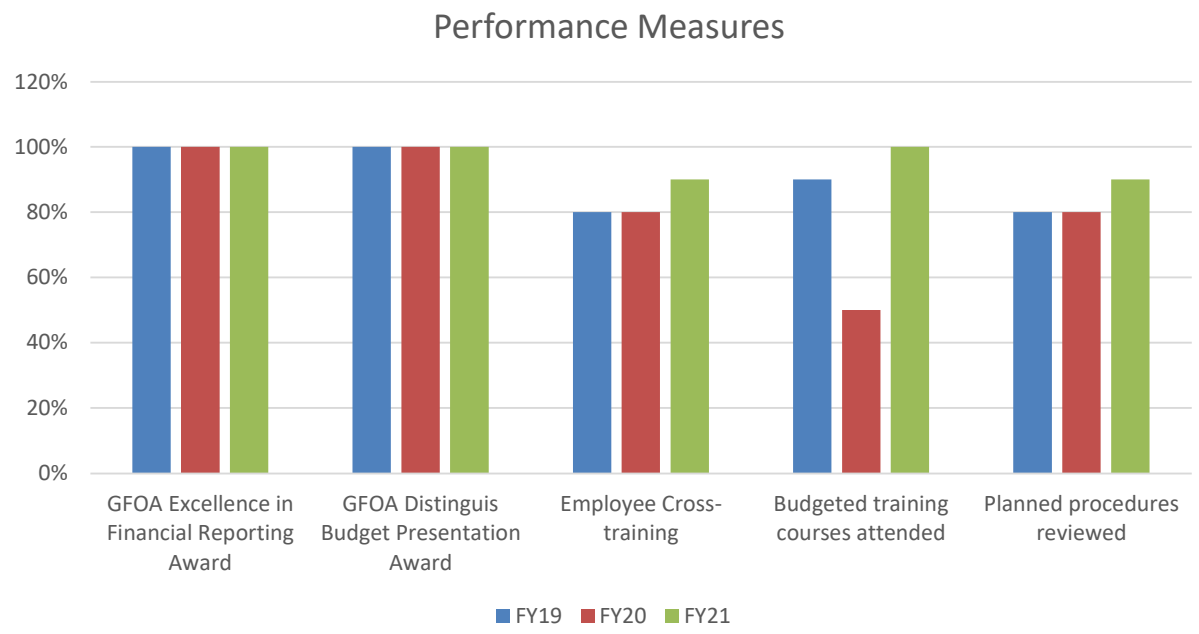
FY21 Objectives

- Organization-wide Goal
  - Provide financial information to City departments, citizens, mayor and commissioners in an effective and timely manner.
  - Attract, retain and develop a quality workforce.
- Departmental Goal
  - Provide exceptional service to both internal and external customers.
  - Conduct monthly office staff meetings to improve communications.
  - Continue training, cross-training and professional development of staff.
  - Continue to seek operational efficiency and develop procedures to achieve the highest standards.

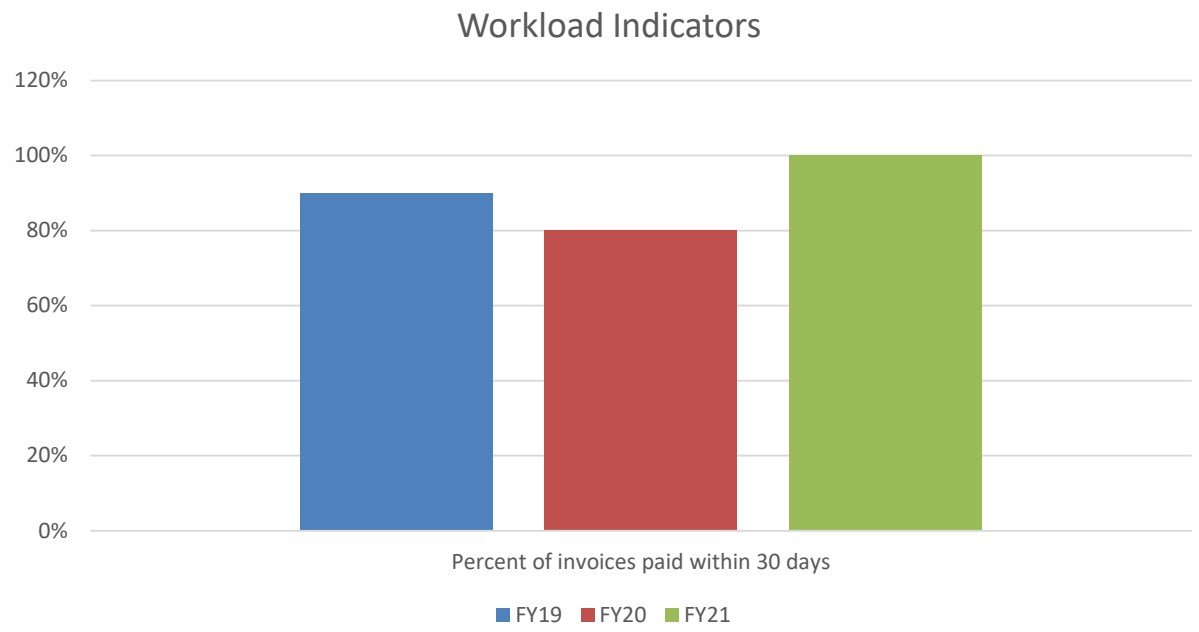
FY21 Budget Changes

There are no changes in FY21.

Performance Measures



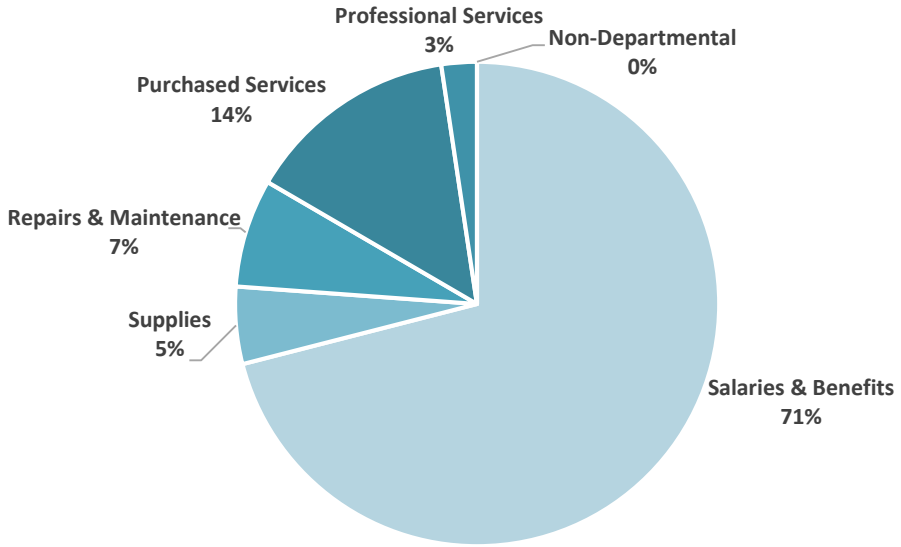
Workload Indicators



Departmental Expenditures

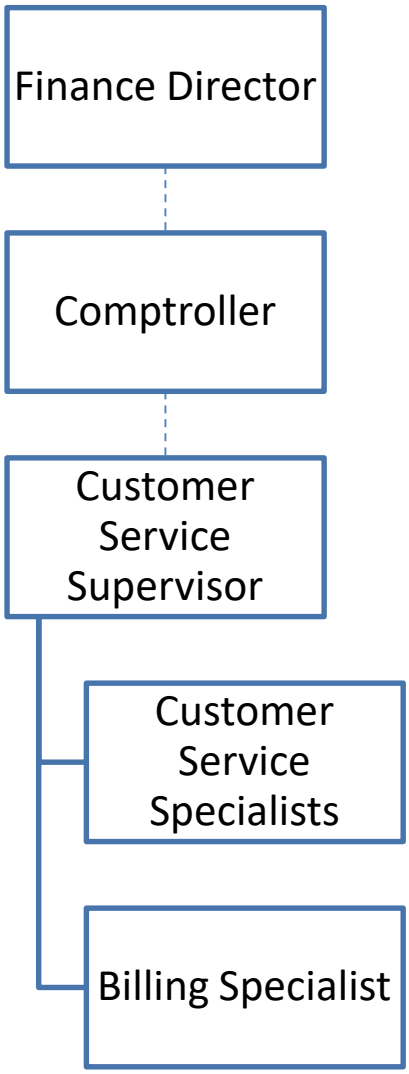
	FY19	FY20	FY20	FY21	FY21	FY21
	Prior Year Actuals	Current Budget	Year-End Estimates	Base Budget	Changes	Annual Budget
Accounting & Collecting						
Salaries & Benefits	600,788	627,071	627,071	629,249	-	629,249
Supplies	38,890	49,650	49,650	45,529	-	45,529
Repairs & Maintenance	78,739	66,960	66,960	64,171	-	64,171
Purchased Services	98,753	179,200	179,200	126,157	-	126,157
Professional Services	22,885	31,000	31,000	20,980	-	20,980
Capital Items/Other	-	-	-	-	-	-
Non-Departmental	64,049	42,600	42,600	-	-	-
Total Expenditures	**904,104**	**996,481**	**996,481**	**886,086**	**-**	**886,086**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
20 - Utility Fund			
5200 - Accounting & Collecting			
Accounts Payable Specialist	1.0	1.0	1.0
Finance Director	1.0	1.0	1.0
Finance Manager	1.0	0.0	0.0
Financial Analyst	0.0	1.0	1.0
Human Resources Coordinator	1.0	0.0	0.0
Human Resources Director	1.0	0.0	0.0
Project Revenue Accountant	1.0	0.0	0.0
Quality Assurance Coordinator	1.0	1.0	1.0
Comptroller	0.0	1.0	1.0
Senior Accountant	0.0	1.0	1.0
5200 - Accounting & Collecting Total	**7.0**	**6.0**	**6.0**
20 - Utility Fund Total	**7.0**	**6.0**	**6.0**


Finance Director
Comptroller
Customer Service Supervisor
Customer Service Specialists
Billing Specialist

Mission Statement

The mission of the Customer Service Department is to provide excellent service to our customers, accurate and timely reading of water meters for use in billing customers, and to provide the timely preparation and accurate billings and collections of utilities to customer accounts.

Departmental Overview

Customer Service Department is responsible for the billing of water, wastewater, surface water, solid waste, sales tax on solid waste and other miscellaneous charges for services provided by the City. The Customer Service Specialists manage customer inquiries, process customer requests for service connections, disconnections, and transfers in person and by phone. Customer Service is also responsible for the collection of current and delinquent account, reviewing monthly meter readings to process utility billings, responding to citizen inquiries concerning utility billing, following up on service requests and dispatching the Meter Department based on work orders.

Programs of Service

The Customer Service Department manages the utility billing process, assists customers with making payments, acts as the primary phone contact for the City, processes utility work orders, and responds to customer complaints regarding utility service.

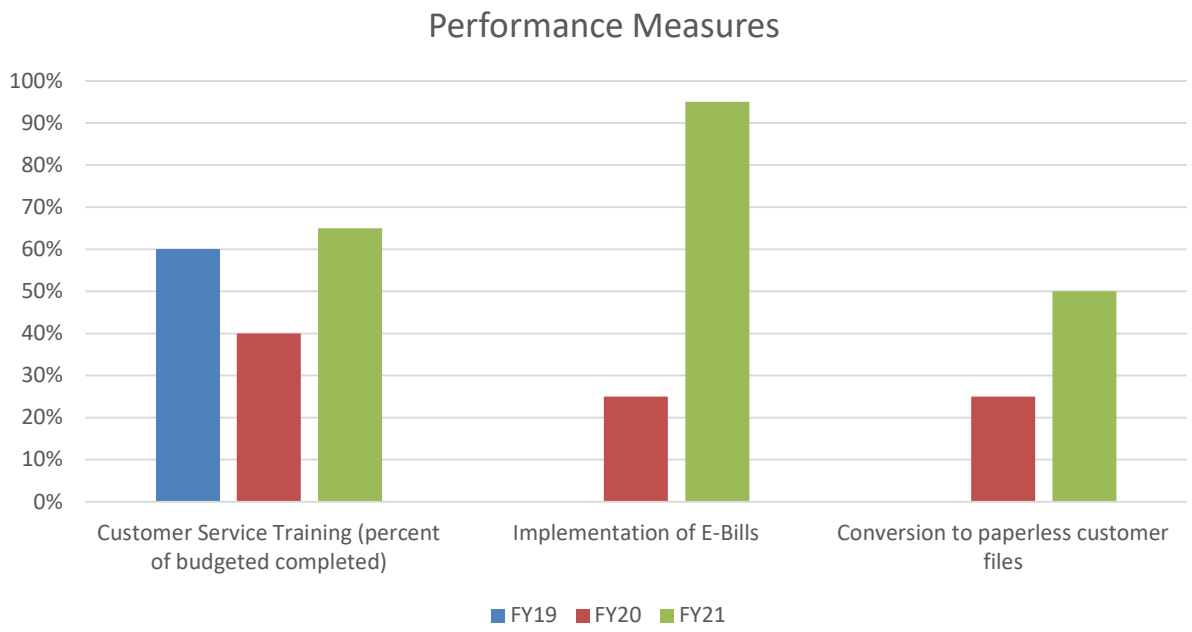
FY21 Objectives

- Organization-wide Goal
  - Develop a Customer Service training program to better meet the needs of customers.
- Departmental Goal
  - Implement E-Bills as an alternative for customers to receive their utility bills.
  - Expand Customer Service Specialist training.
  - Continue the conversion to paperless customer files using Content Manager.
  - Implement text setup to inform customers with account reminders.
  - Continue to update customer accounts with current account information.

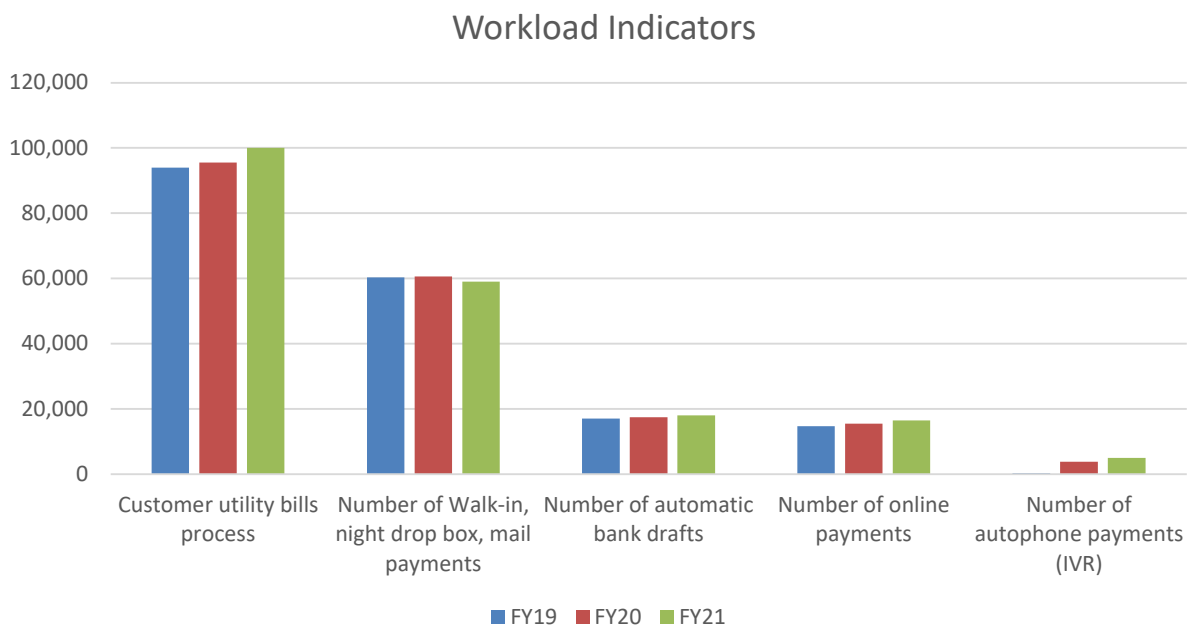
FY21 Budget Changes

There are no changes in FY21.

Performance Measures



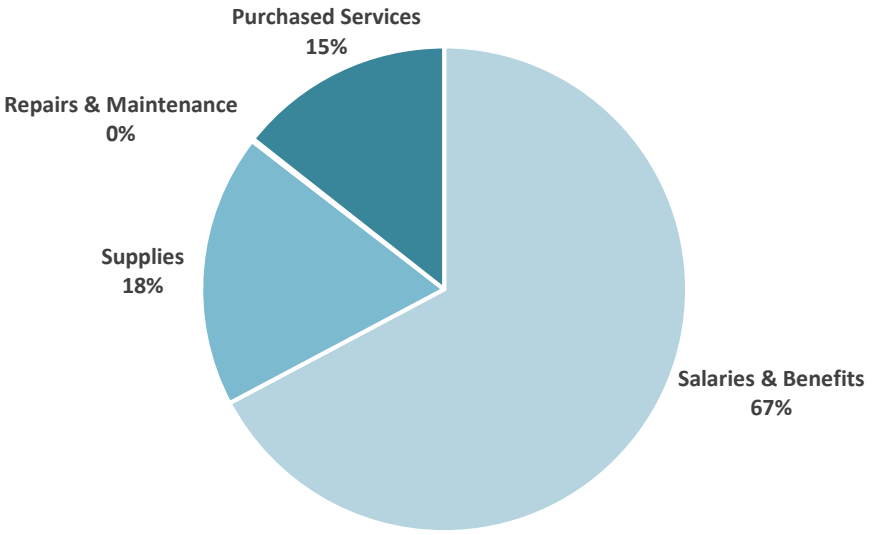
Workload Indicators



Departmental Expenditures

	FY19	FY20	FY20	FY21	FY21	FY21
	Prior Year Actuals	Current Budget	Year-End Estimates	Base Budget	Changes	Annual Budget
Customer Service						
Salaries & Benefits	212,022	226,300	226,300	214,258	-	214,258
Supplies	53,409	56,050	56,050	58,092	-	58,092
Repairs & Maintenance	4,477	2,200	2,200	500	-	500
Purchased Services	43,067	45,000	45,000	45,829	-	45,829
Capital Items/Other	-	9,624	9,624	-	-	-
Non-Departmental	1,463	-	-	-	-	-
Total Expenditures	**314,438**	**339,174**	**339,174**	**318,680**	**-**	**318,680**

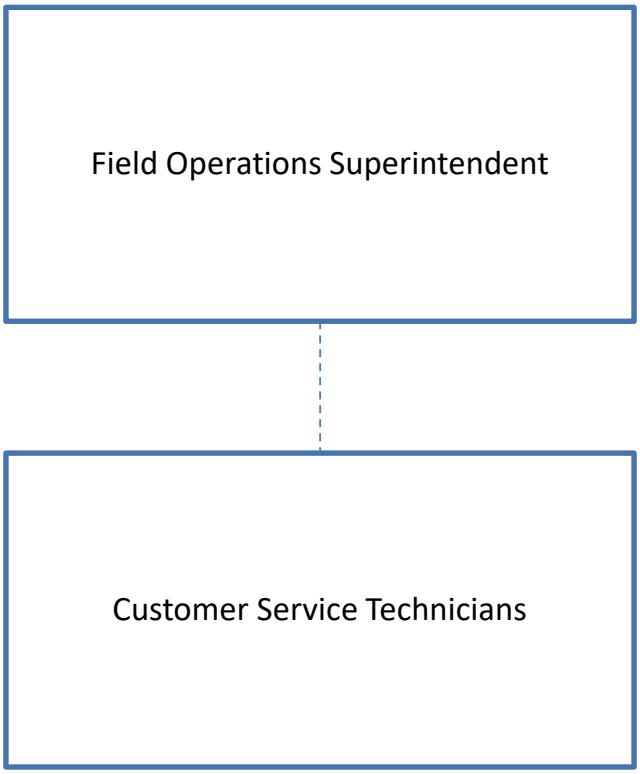
Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
20 - Utility Fund			
5210 - Customer Service			
Billing Specialist	1.0	1.0	1.0
Customer Service Specialist	3.0	2.0	2.0
Utility Billing/Customer Service Supervisor	1.0	1.0	1.0
5210 - Customer Service Total	**5.0**	**4.0**	**4.0**
20 - Utility Fund Total	**5.0**	**4.0**	**4.0**

Meter Department



Mission Statement

It is the mission of the Richmond Meter Department to provide reliable, accurate meter inventory for Customer Utility Billing, to be the first responder for customer requests for service and convey information to the customer that is courteous, fair and accurate.

Departmental Overview

The Meter Department is responsible for the comprehensive management and maintenance of water meters including setting, reading, locking and unlocking the meters during an account's set up, maintenance and transfer or cut off. The Meter Department also is responsible for timely responses to all work orders from Customer Service, and to work closely with Customer Service to ensure all water meter customer accounts are professionally and accurately maintained.

Programs of Service

The Meter Department is responsible for the comprehensive management and maintenance of water meters. This includes meter transfers, lockouts, installations, and repairs.

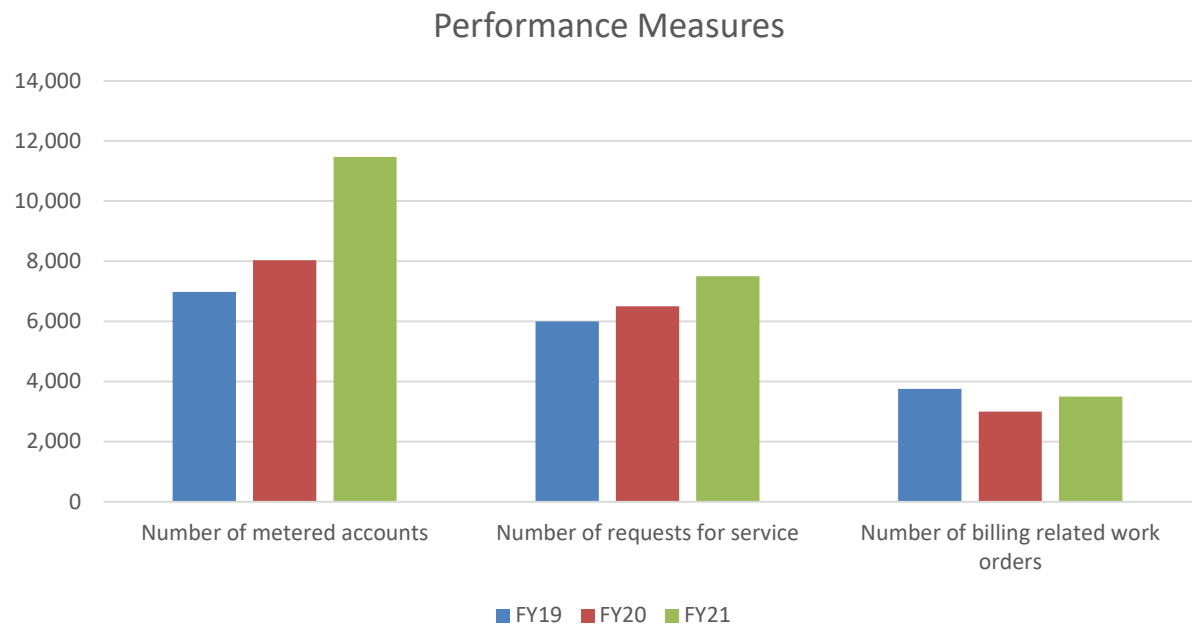
FY21 Objectives

- Comprehensive Master Plan Top-Ranked Priority
  - Continue meter replacement program
- Organization-wide Goal
  - Maintain accounts with meters that are changed out according to manufacture specifications.
  - Complete routine billing work orders in a timely manner.
  - Complete all new meter sets within 10 business days of the request.
- Departmental Goal
  - Full implementation of paperless work order system.
  - Respond to all non-emergency service calls in a timely fashion.
  - Respond to all emergency phone calls within one hour.

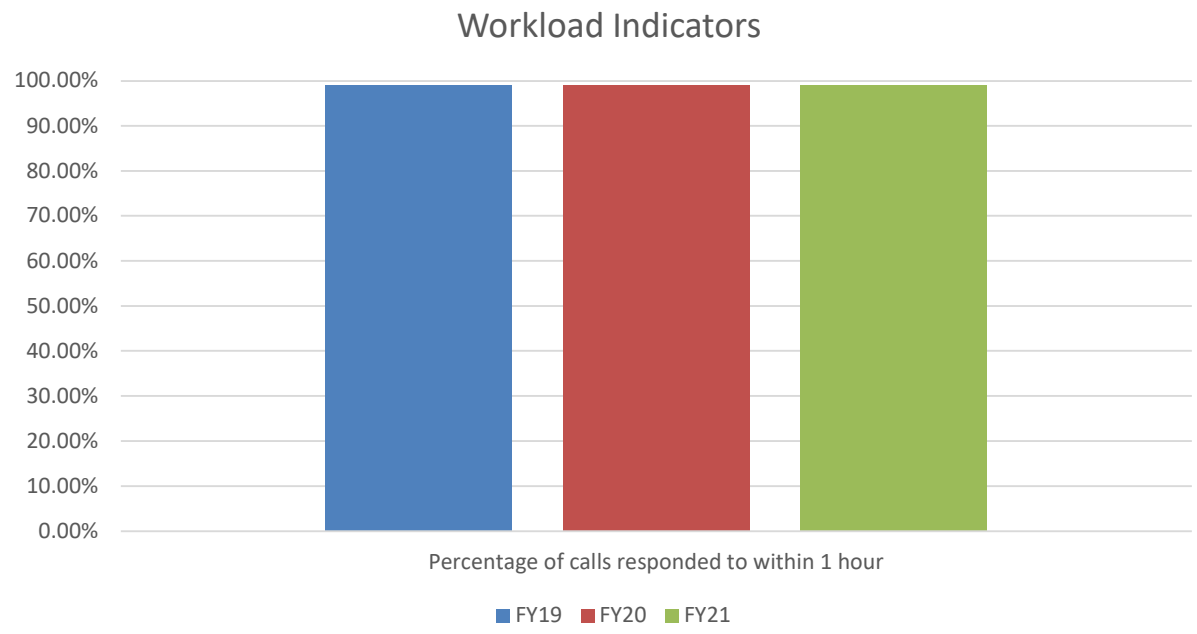
FY21 Budget Changes

The budget includes $68,000 in one-time additions as a transfer out to fleet replacement in order to reduce the outstanding contribution that's necessary to fully fund the new fleet replacement program.

Performance Measures



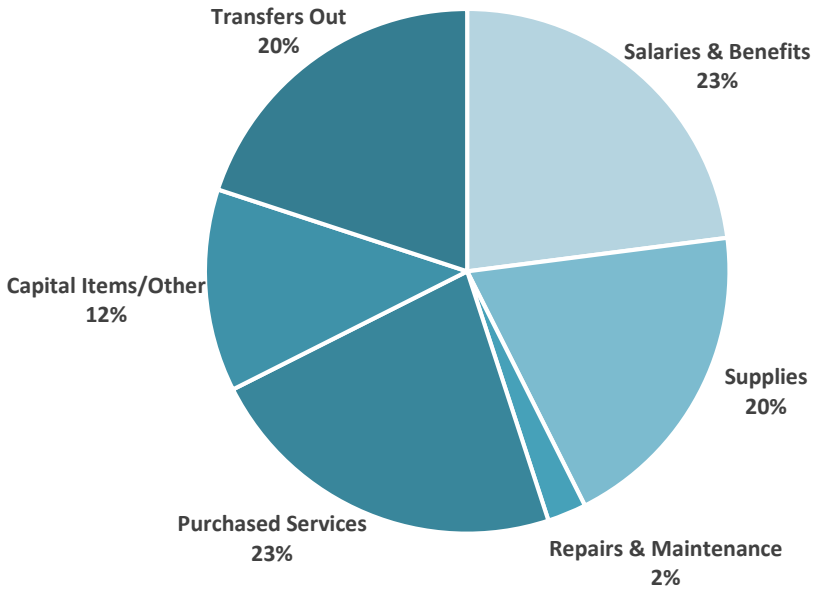
Workload Indicators



Departmental Expenditures

	FY19	FY20	FY20	FY21	FY21	FY21
	Prior Year Actuals	Current Budget	Year-End Estimates	Base Budget	Changes	Annual Budget
Meter Department						
Salaries & Benefits	64,681	115,639	115,639	95,558	-	95,558
Supplies	79,282	82,820	82,820	81,674	-	81,674
Repairs & Maintenance	14,591	10,250	10,250	9,967	-	9,967
Purchased Services	92,865	96,000	96,000	94,050	-	94,050
Capital Items/Other	-	-	-	-	-	-
Transfers Out	-	-	-	15,000	68,000	83,000
Total Expenditures	**251,419**	**304,709**	**304,709**	**296,249**	**68,000**	**364,249**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
20 - Utility Fund			
5215 - Meter			
Customer Service Technician	1.0	2.0	2.0
5215 - Meter Total	**1.0**	**2.0**	**2.0**
20 - Utility Fund Total	**1.0**	**2.0**	**2.0**

Services

The non-departmental department is used to account for expenditures and transfers that don't belong to any specific cost center and are more transparently represented in their entirety as a standalone cost without allocation across multiple cost centers. Total Non-Departmental expenses are budgeted at $3.8 million.

Transfers

Transfers out total $2,928,169 and include a transfer of $2,687,219 to the General Fund for cost allocation, and a transfer of $240,950 to debt service.

Non-Departmental

Non-departmental expenditures total $723,621 and include $558,921 in contingency funding, $100,000 in insurance expenditures (there is a contra revenue budgeted for reimbursements), and $64,700 in bank and credit card fees.

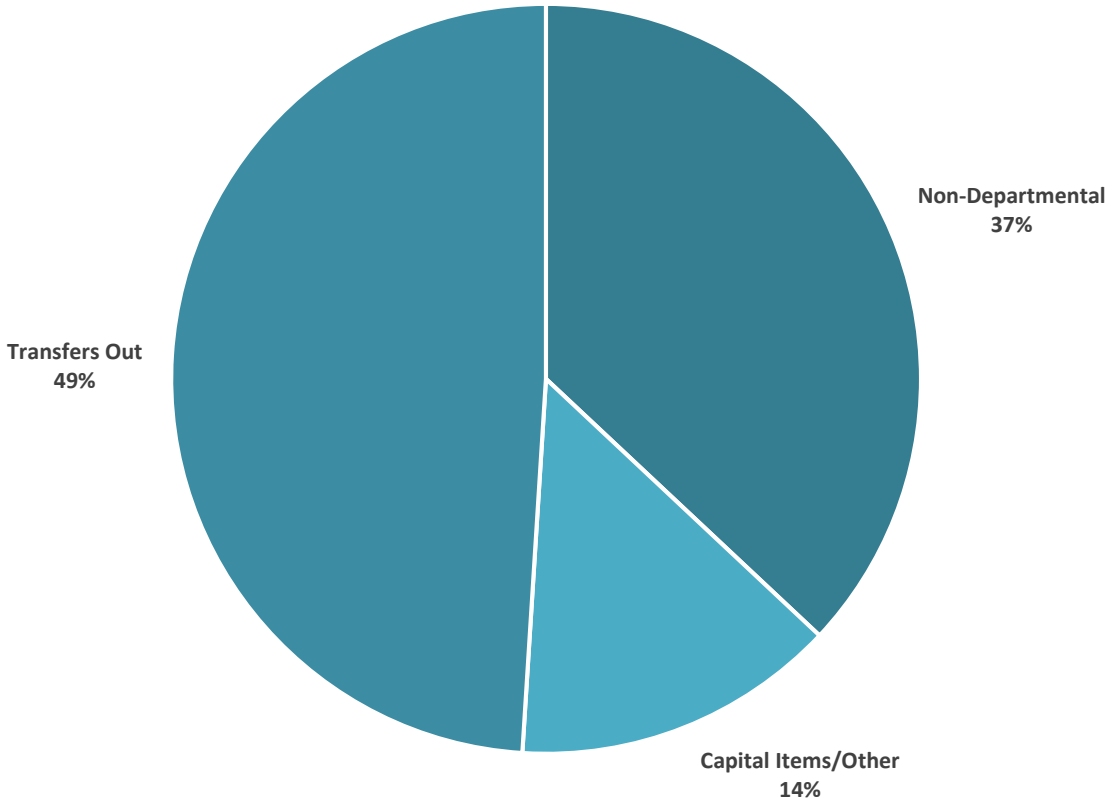
Capital Items/Other

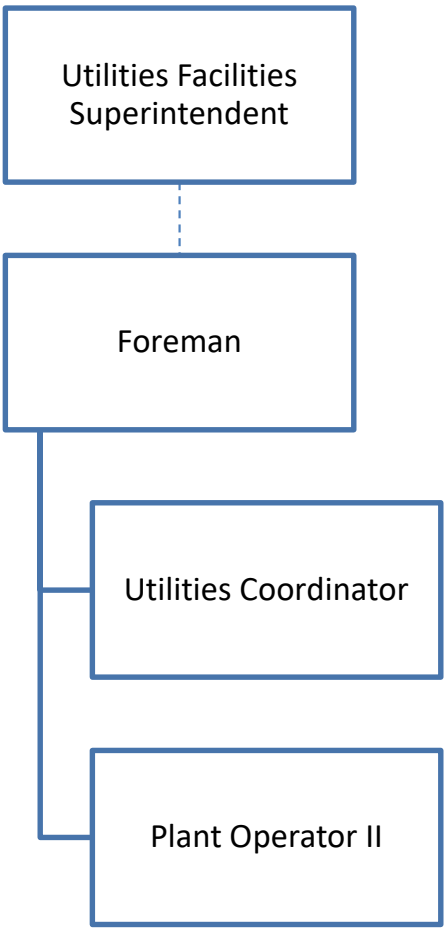
The Capital Items/Other section includes a one-time transfer out to Cash CIP to support pay-as-you-go (PAYG) capital projects in the amount of $88,000.

Departmental Expenditures

	FY19	FY20	FY20	FY21	FY21	FY21
	Prior Year Actuals	Current Budget	Year-End Estimates	Base Budget	Changes	Annual Budget
Non-Departmental						
Salaries & Benefits	-	(50,000)	(79,500)	-	-	-
Purchased Services	464,325	-	-	-	-	-
Capital Items/Other	-	-	-	-	88,000	88,000
Transfers Out	3,178,000	3,235,000	3,235,000	2,928,169	-	2,928,169
Non-Departmental	45,463	50,000	50,000	723,621	-	723,621
Total Expenditures	**3,687,788**	**3,235,000**	**3,205,500**	**3,651,790**	**88,000**	**3,739,790**

Annual Expenditures by Category




Utilities Facilities Superintendent
Foreman
Utilities Coordinator
Plant Operator II

Mission Statement

The Water Production Department takes pride in maintaining and delivering ample superior quality water, vigilantly maintaining water infrastructure, and providing responsive and efficient customer-oriented service in a cost effective and innovative manner emphasizing responsible environmental stewardship and compliance with all regulatory requirements.

Departmental Overview

The Water Production Department is responsible for the comprehensive management and maintenance of both the groundwater production and the treatment and storage of the City's groundwater. The City owns five groundwater facilities and contract operates one facility for Municipal Utility District 121 (Riverpark West).

Programs of Service

Water Production services include being responsible for the comprehensive management and maintenance of both the groundwater production and the treatment and storage of the City's groundwater.

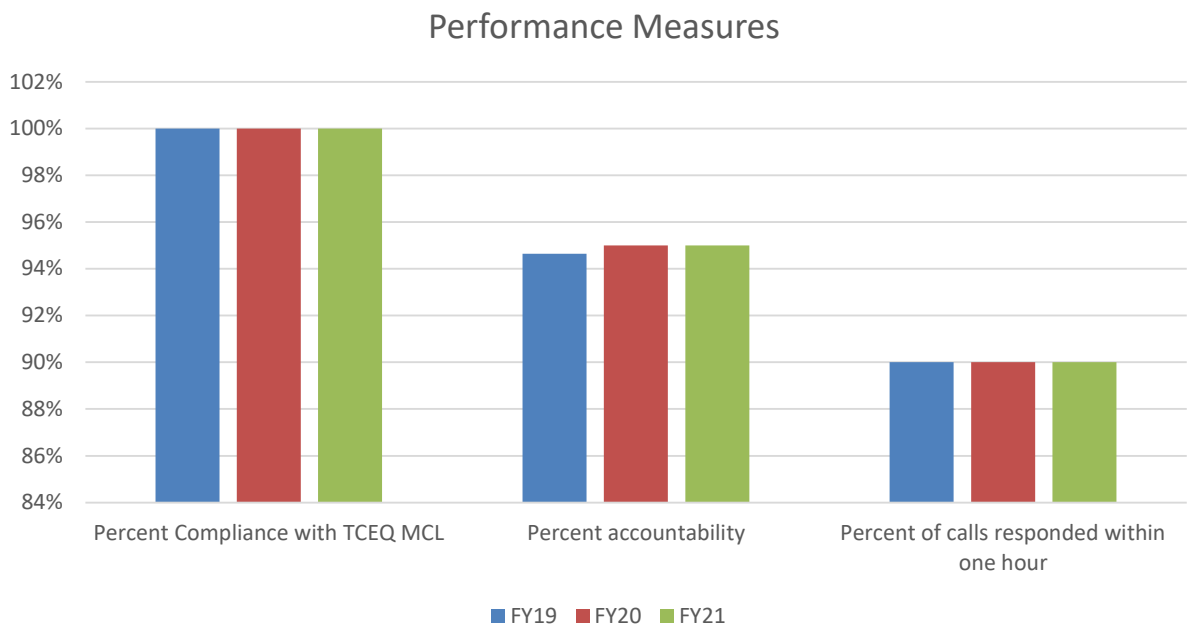
FY21 Objectives

- Organization-wide Goal
  - To be compliant with all applicable Local, State and Federal environmental laws and policies.
  - Operate and maintain water production infrastructure in a manner that delivers safe, clean and reliable potable water for use by the City's customers.
  - Maintain production facility infrastructure to extend the useful life of equipment and assets.
- Departmental Goal
  - One-hour response time for all calls.
  - Assist Water Distribution Department with special and construction samples.

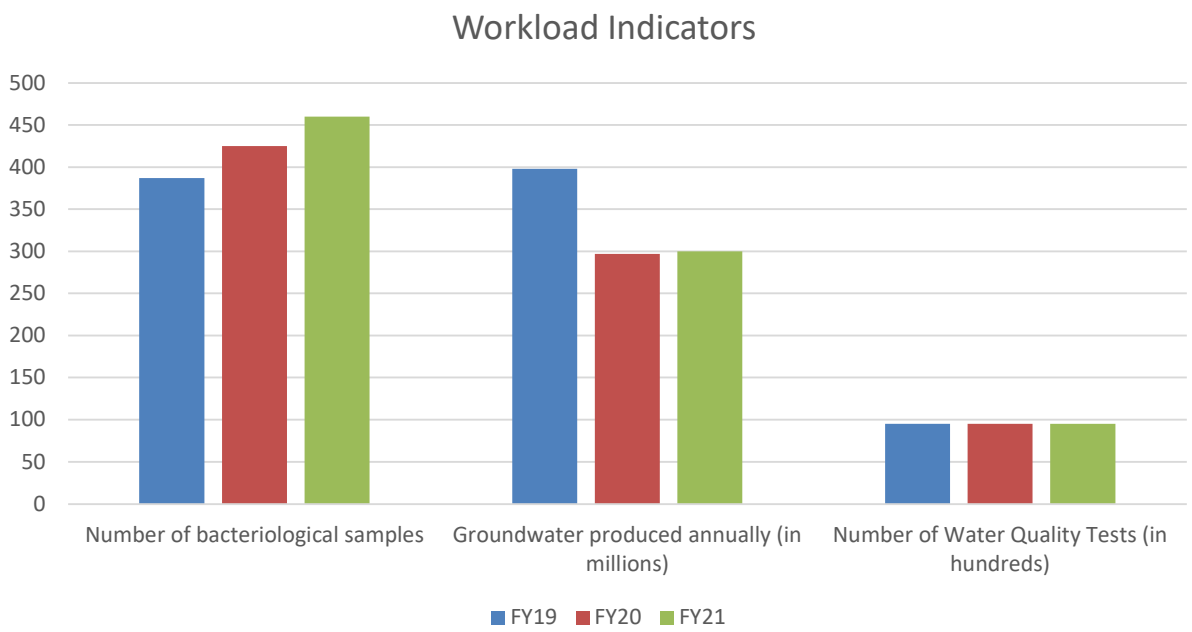
FY21 Budget Changes

There are a total of $47,112 in one-time additions. Included in the one-time additions are $13,112 for chlorine scales and regulators, and $34,000 as a transfer out to fleet replacement in order to reduce the outstanding contribution that's necessary to fully fund the new fleet replacement program.

Performance Measures



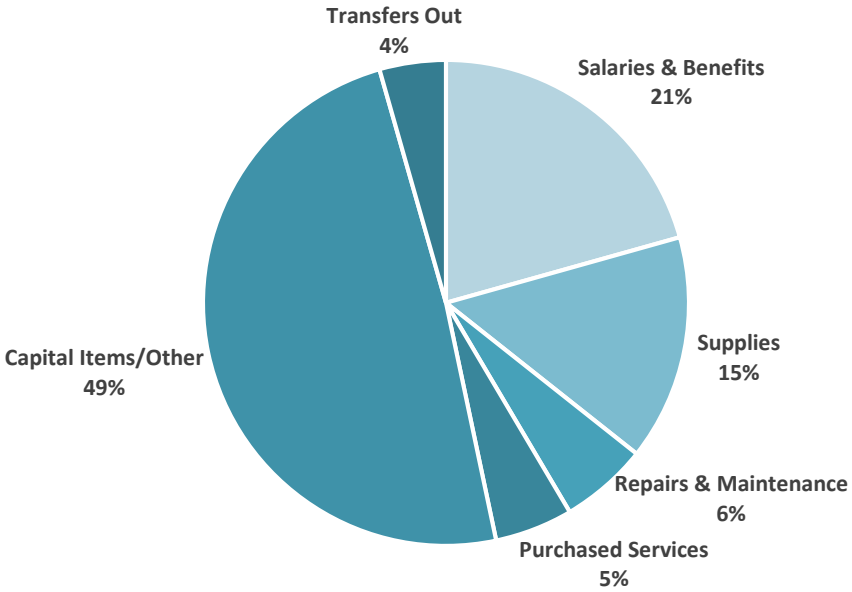
Workload Indicators



Departmental Expenditures

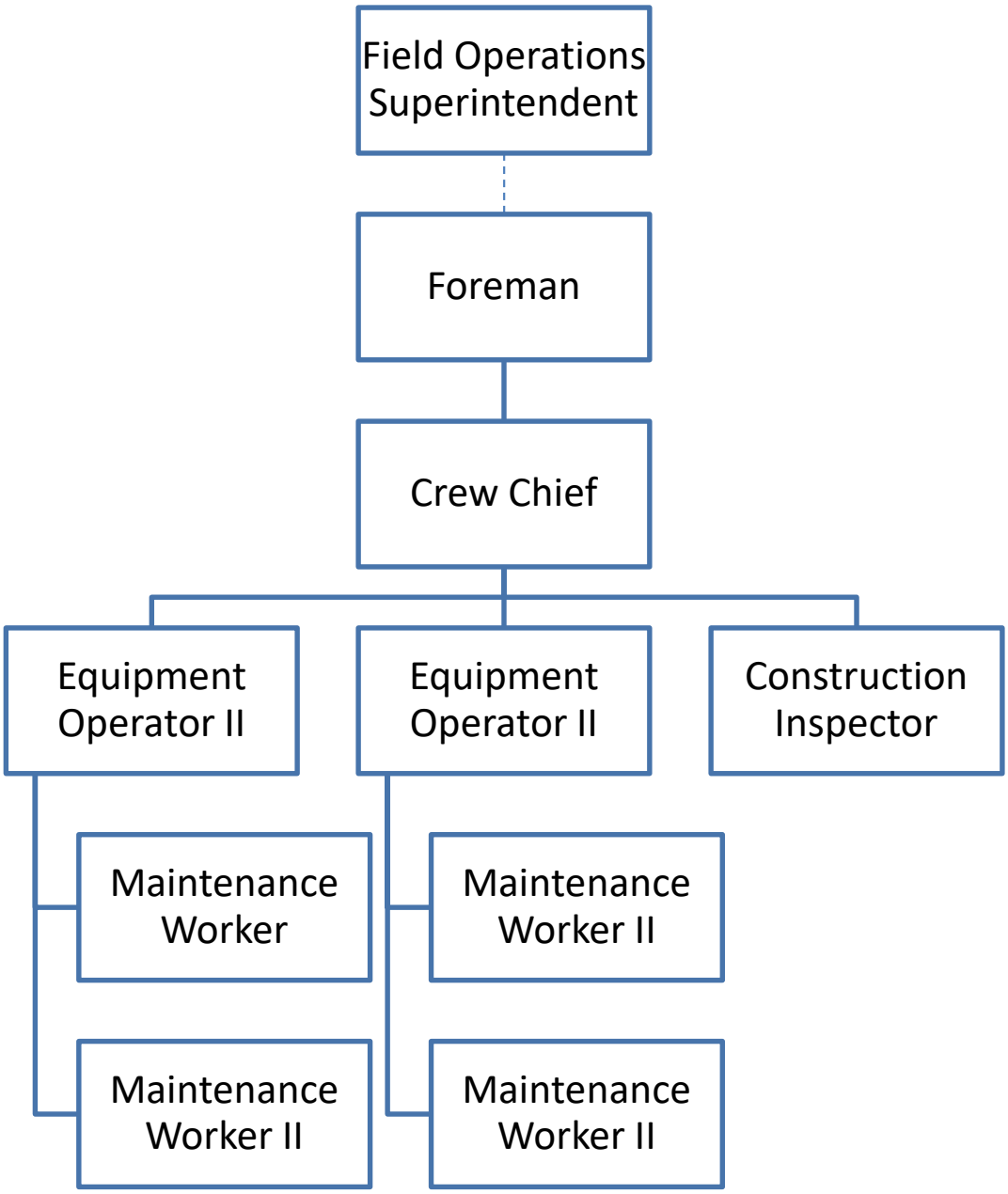
	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Water Production						
Salaries & Benefits	383,425	331,258	331,258	312,051	-	312,051
Purchased Services	75,789	69,920	69,920	78,550	-	78,550
Transfers Out	-	-	-	33,000	34,000	67,000
Non-Departmental	638,495	-	-	-	-	-
Supplies	190,316	251,900	251,900	222,829	4,312	227,141
Repairs & Maintenance	46,419	60,750	60,750	79,511	8,800	88,311
Professional Services	8,112	-	-	-	-	-
Total Expenditures	**1,342,556**	**713,828**	**713,828**	**725,941**	**47,112**	**773,053**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
20 - Utility Fund			
5260 - Water Production			
Foreman	1.0	1.0	1.0
Plant Operator II	2.0	2.0	2.0
Utilities Coordinator	1.0	1.0	1.0
5260 - Water Production Total	**4.0**	**4.0**	**4.0**
20 - Utility Fund Total	**4.0**	**4.0**	**4.0**


Field Operations Superintendent
Foreman
Crew Chief
Equipment Operator II
Equipment Operator II
Construction Inspector
Maintenance Worker
Maintenance Worker II
Maintenance Worker II
Maintenance Worker II

Mission Statement

Water Distribution takes pride in maintaining, delivering and producing ample superior quality water, vigilantly maintaining water infrastructure, and providing responsive and efficient customer-oriented service in a cost-effective and innovative manner while emphasizing responsible environmental stewardship and compliance with all regulatory requirements.

Departmental Overview

The Water Distribution Department is responsible for the comprehensive management and maintenance of the water distribution system that consist of 52 miles of water line.

Programs of Service

Water Distribution services include the comprehensive management and maintenance of the water distribution system that consist of 52 miles of water line.

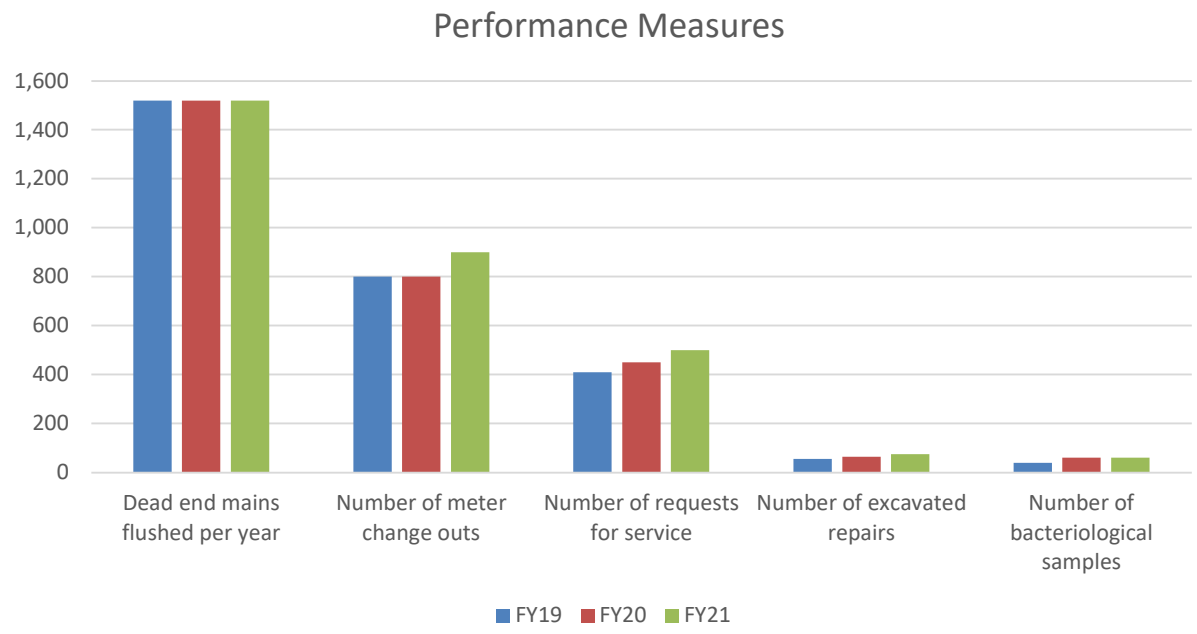
FY21 Objectives

- Comprehensive Master Plan Top-Ranked Priority
  - Increase water main sizes from 2” to 6” for better flow and water quality.
- Organization-wide Goal
  - To provide customers with a high standard of courteous and effective service that is responsive to the customer’s needs.
  - To be compliant with all applicable Local, State and Federal environmental laws and policies.
  - Operate and maintain water production infrastructure in a manner that delivers safe, clean and reliable potable water for use by the City’s customers.
- Departmental Goal
  - One hour response time for emergency calls.
  - Complete implementation of work order system.
  - Continue valve maintenance program.
  - Paint 50% of all fire hydrants on a rotational basis
  - Change out meters according to the requirements set forth in the meter change out program.

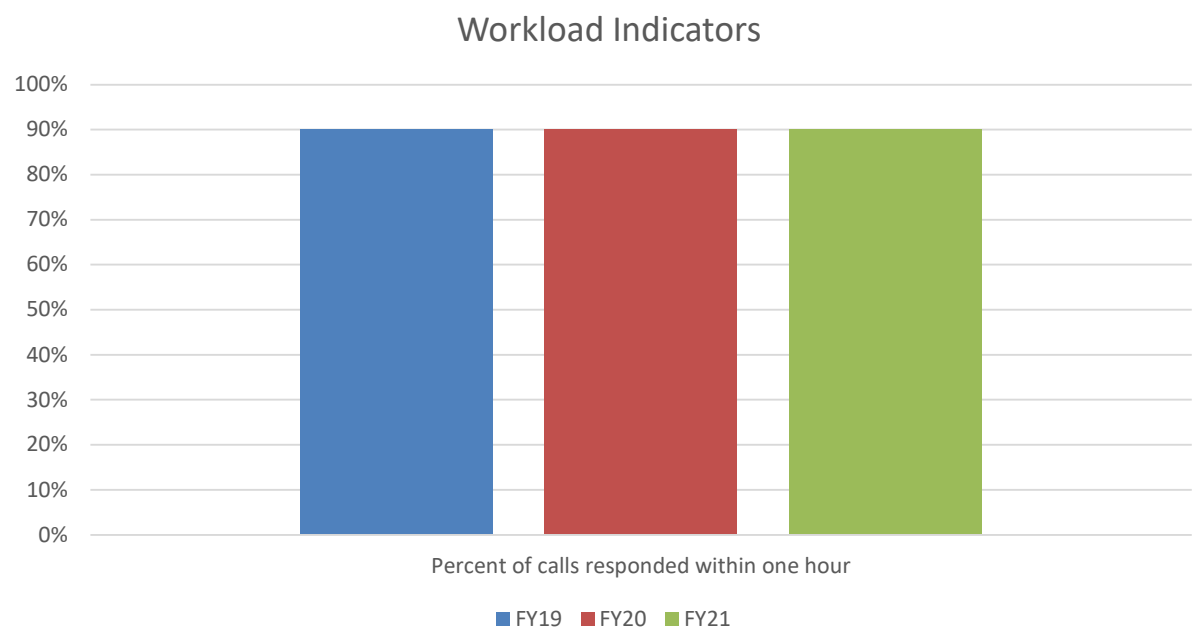
FY21 Budget Changes

One-time additions total $34,000 and are budgeted as a transfer out to the fleet replacement fund in order to reduce the outstanding contribution that’s necessary to fully fund the new fleet replacement program.

Performance Measures



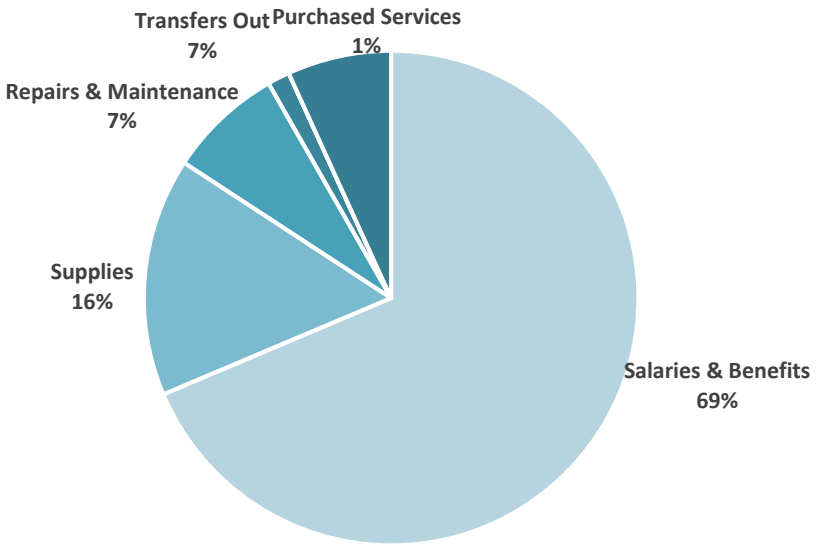
Workload Indicators



Departmental Expenditures

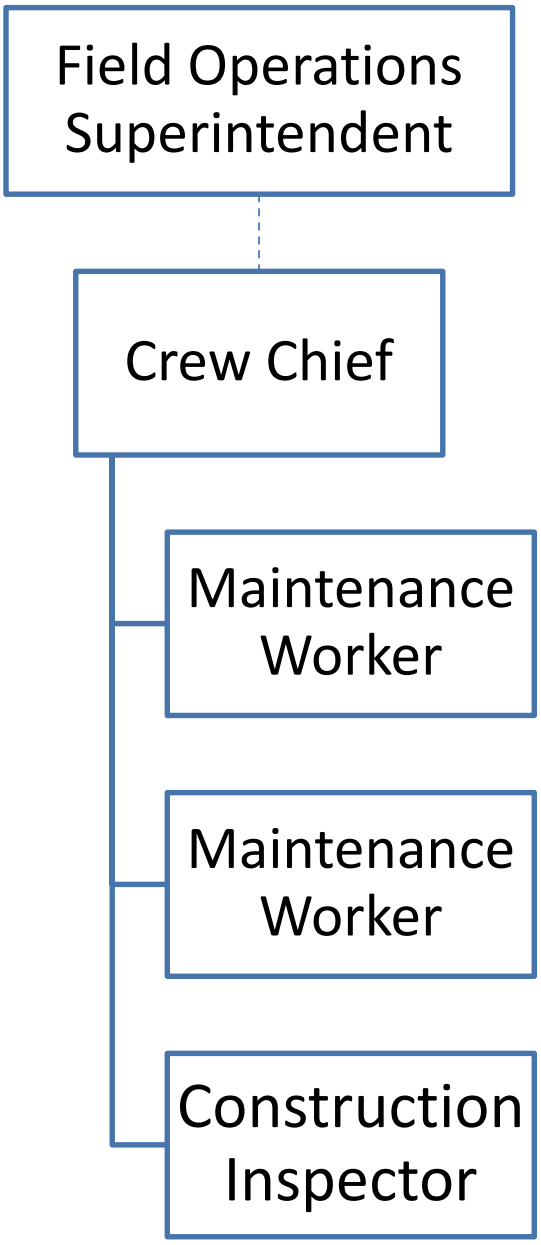
	FY19	FY20	FY20	FY21	FY21	FY21
	Prior Year Actuals	Current Budget	Year-End Estimates	Base Budget	Changes	Annual Budget
Water Distribution						
Salaries & Benefits	551,161	622,244	622,244	565,845	-	565,845
Purchased Services	13,851	14,360	14,360	12,050	-	12,050
Transfers Out	-	-	-	22,000	34,000	56,000
Non-Departmental	2,660	-	-	-	-	-
Supplies	128,069	138,250	138,250	128,268	-	128,268
Repairs & Maintenance	38,457	51,700	51,700	62,082	-	62,082
Professional Services	-	5,000	5,000	-	-	-
Capital Items/Other	-	-	-	-	-	-
Total Expenditures	**734,198**	**831,554**	**831,554**	**790,244**	**34,000**	**824,244**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
20 - Utility Fund			
5265 - Water Distribution			
Construction Inspector *	0.5	0.5	0.5
Crew Chief	1.0	1.0	1.0
Equipment Operator II	2.0	2.0	2.0
Field Operations Superintendent	1.0	1.0	1.0
Foreman	1.0	1.0	1.0
Maintenance Worker	3.0	1.0	1.0
Maintenance Worker II	1.0	3.0	3.0
5265 - Water Distribution Total	**9.5**	**9.5**	**9.5**
20 - Utility Fund Total	**9.5**	**9.5**	**9.5**


Field Operations Superintendent
Crew Chief
Maintenance Worker
Maintenance Worker
Construction Inspector

Mission Statement

The City of Richmond Wastewater Collection Department is dedicated to protecting the physical environment and to sustaining the quality of life for all citizens of Richmond. Our objective is to manage and operate a safe, cost efficient and ecologically sound wastewater service for the benefit of the City of Richmond. This will be accomplished through constant vigilance, operator training, excellent system maintenance and effective communication.

Departmental Overview

The Wastewater Collection Department is responsible for the comprehensive management of the wastewater collection system for the City.

Programs of Service

Wastewater Collection services include operating and maintaining fifty-four (54) miles of sewer collection mains.

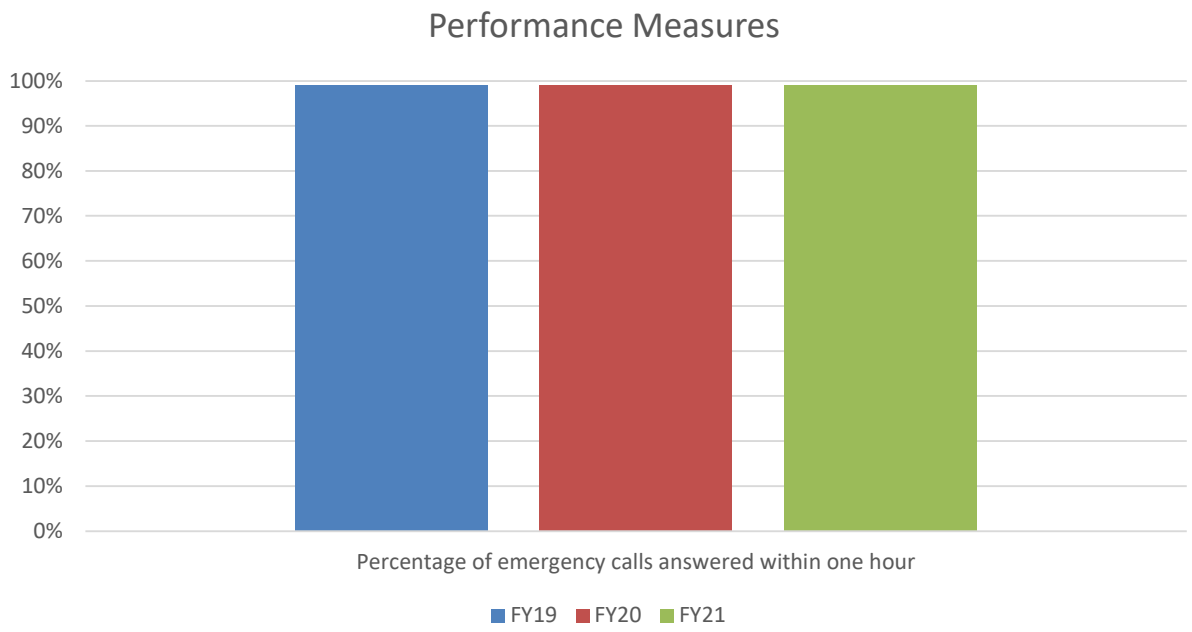
FY21 Objectives

- Comprehensive Master Plan Top-Ranked Priority
  - Repair damaged lines that have infiltration and root issues.
- Organization-wide Goal
  - Convey wastewater from the customer to the treatment plant in compliance with all regulatory requirements as efficiently as possible.
- Departmental Goal
  - Maintain collection system infrastructure to extend the useful life of equipment and assets.
  - Continue the implementation of the TCEQ Sanitary Sewer Overflow Initiative.
  - One-hour response time for all calls.
  - Televise five miles of sanitary sewer mains per year.
  - Continue manhole inspection preventive maintenance program.

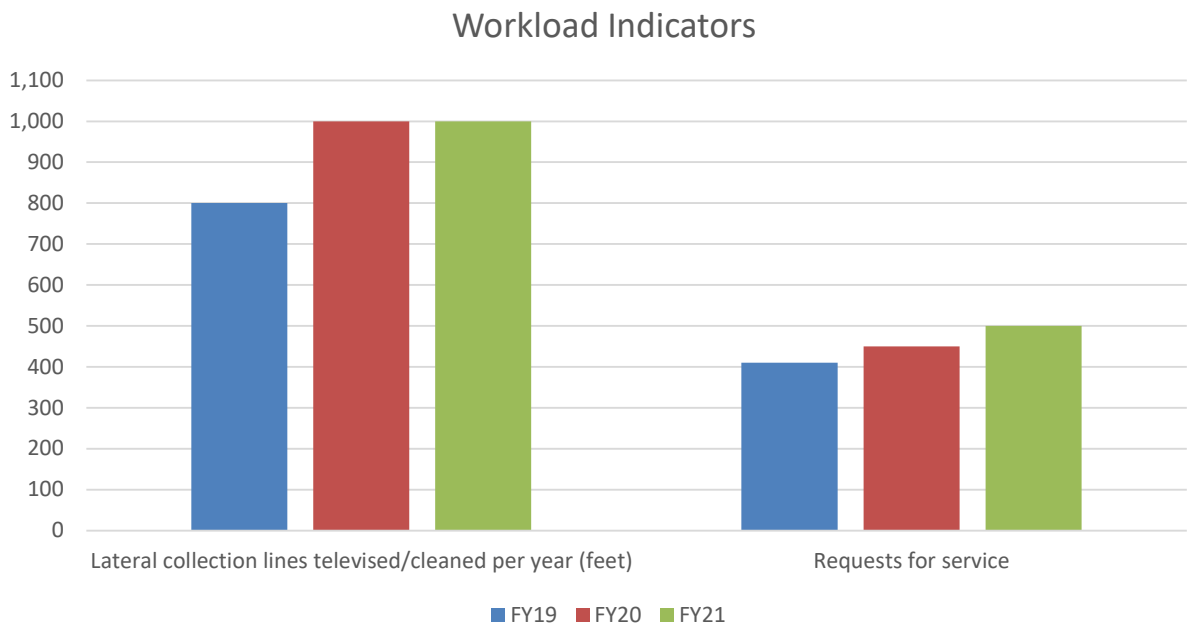
FY21 Budget Changes

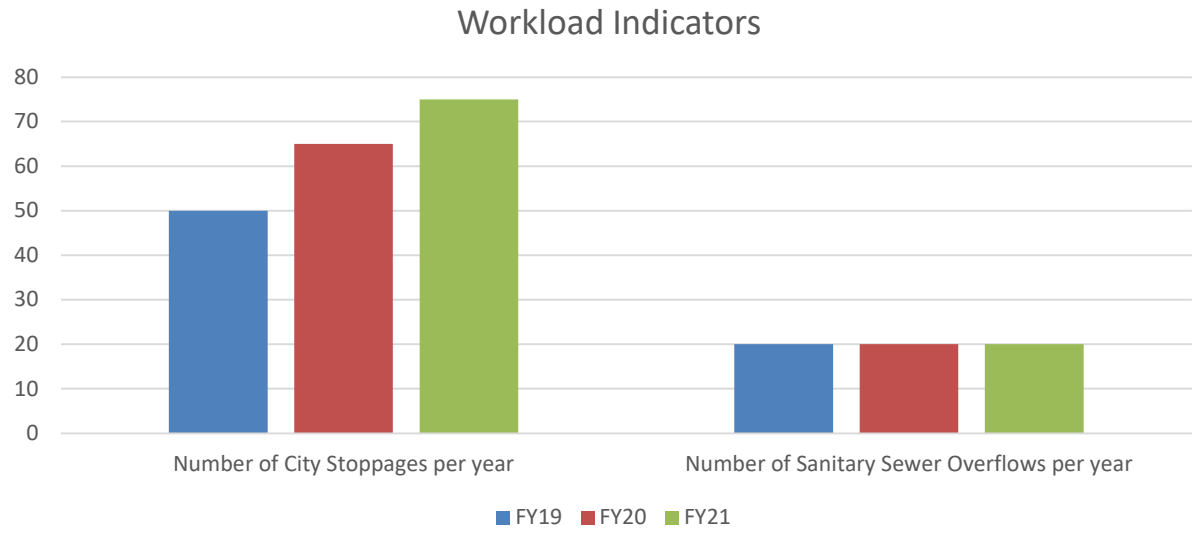
One-time additions total $34,000 which are budgeted as a transfer out to fleet replacement in order to reduce the outstanding contribution that's necessary to fully fund the new fleet replacement program.

Performance Measures



Workload Indicators

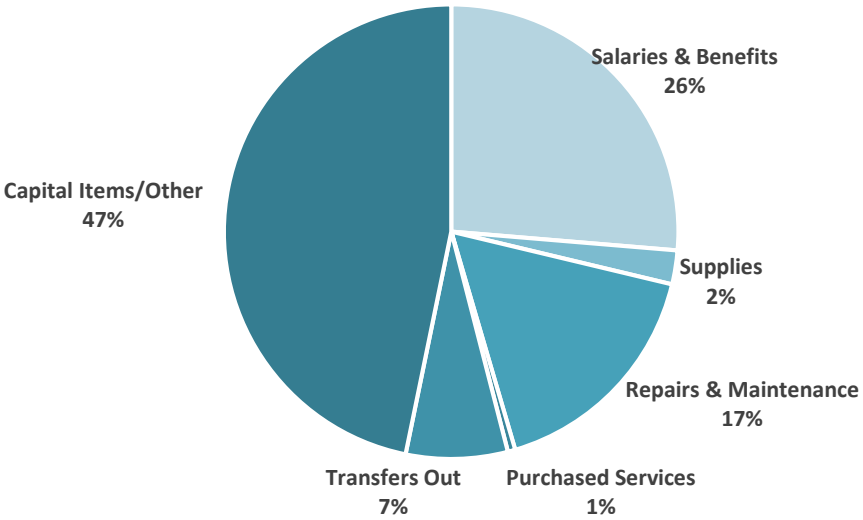




Departmental Expenditures

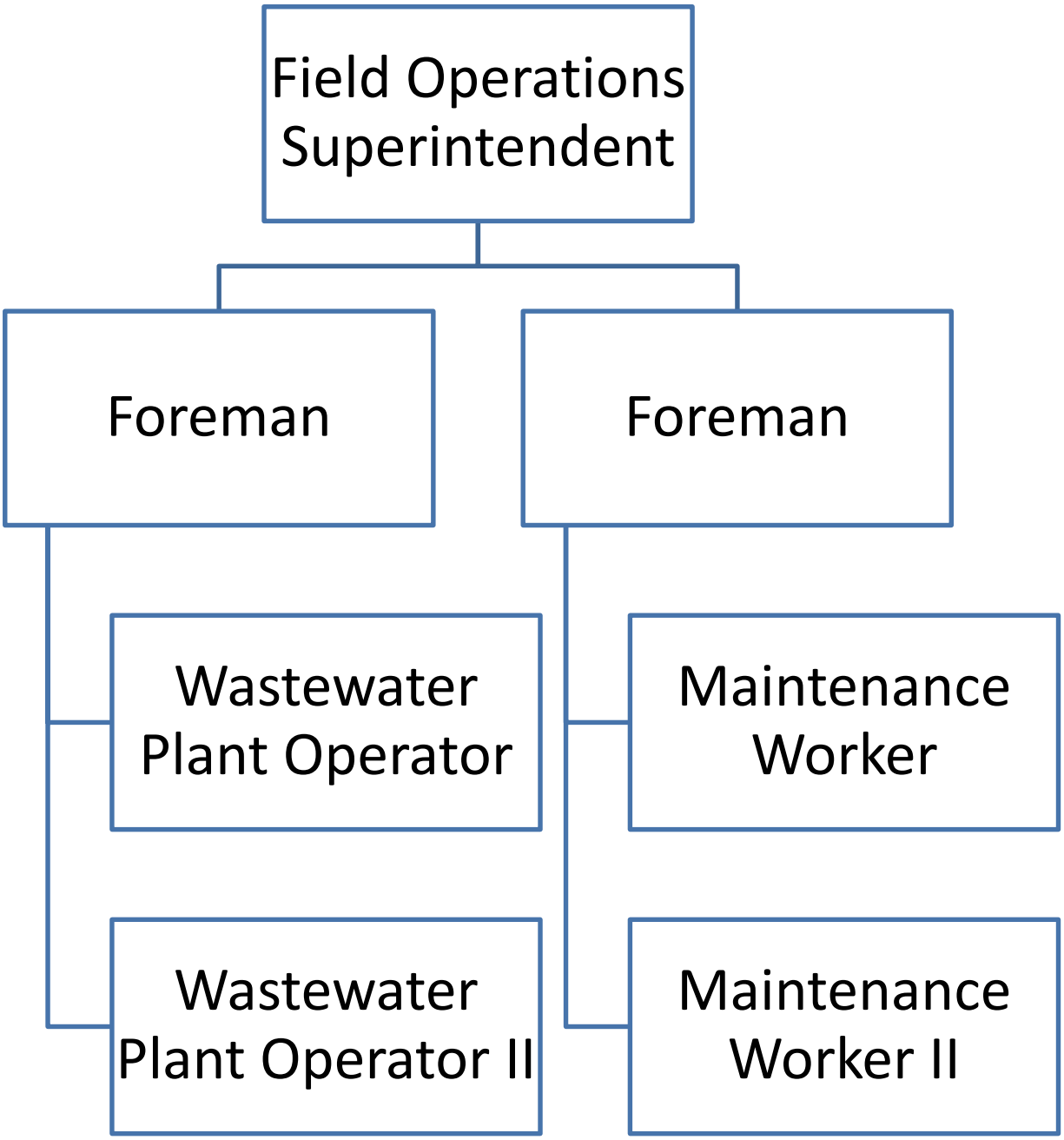
	FY19	FY20	FY20	FY21	FY21	FY21
	Prior Year Actuals	Current Budget	Year-End Estimates	Base Budget	Changes	Annual Budget
Wastewater Collection						
Salaries & Benefits	178,033	205,268	205,268	200,145	-	200,145
Purchased Services	6,820	55,650	55,650	3,975	-	3,975
Transfers Out	-	-	-	21,000	34,000	55,000
Non-Departmental	100,491	-	-	-	-	-
Supplies	17,643	19,600	19,600	18,462	-	18,462
Repairs & Maintenance	49,258	131,350	131,350	127,244	-	127,244
Professional Services	12,119	150,000	150,000	-	-	-
Capital Items/Other	-	-	-	-	-	-
Total Expenditures	**364,364**	**561,868**	**561,868**	**370,826**	**34,000**	**404,826**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
20 - Utility Fund			
5270 - Wastewater Collection			
Construction Inspector *	0.5	0.5	0.5
Crew Chief	1.0	1.0	1.0
Maintenance Worker	2.0	1.0	1.0
Maintenance Worker II	0.0	1.0	1.0
5270 - Wastewater Collection Total	**3.5**	**3.5**	**3.5**
20 - Utility Fund Total	**3.5**	**3.5**	**3.5**


Field Operations Superintendent
Foreman
Foreman
Wastewater Plant Operator
Wastewater Plant Operator II
Maintenance Worker
Maintenance Worker II

Mission Statement

The City of Richmond Wastewater Treatment Department is dedicated to protecting the physical environment and to sustaining the quality of life for all citizens of Richmond. Our objective is to manage and operate a safe, cost efficient and ecologically sound wastewater service for the benefit of the City of Richmond. This will be accomplished through constant vigilance, operator training, excellent system maintenance and effective communication.

Departmental Overview

The Wastewater Treatment Department is responsible for the comprehensive management of both collection lift stations and the wastewater treatment system. The department is responsible for two treatment facilities and sixteen lift stations.

Programs of Service

Wastewater Treatment Department services include the comprehensive management of both collection lift stations and the City's wastewater treatment system.

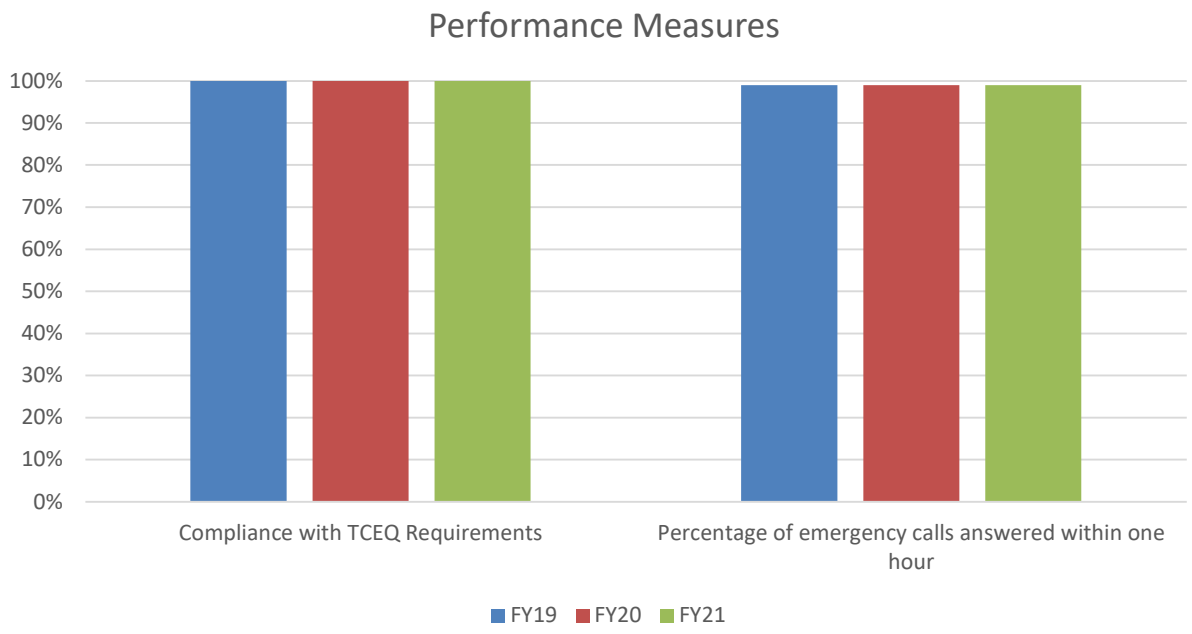
FY21 Objectives

- Organization-wide Goal
  - Treat wastewater to a level that is compliant with all regulatory requirements as efficiently as possible.
  - Begin expanding SCADA to wastewater lift stations in our system.
- Departmental Goal
  - Deliver re-use water to customers that meet or exceed all regulatory requirements in sufficient quantities to meet their needs.
  - Maintain treatment plant infrastructure to extend the useful life of equipment and assets.
  - One hour response time for all calls.

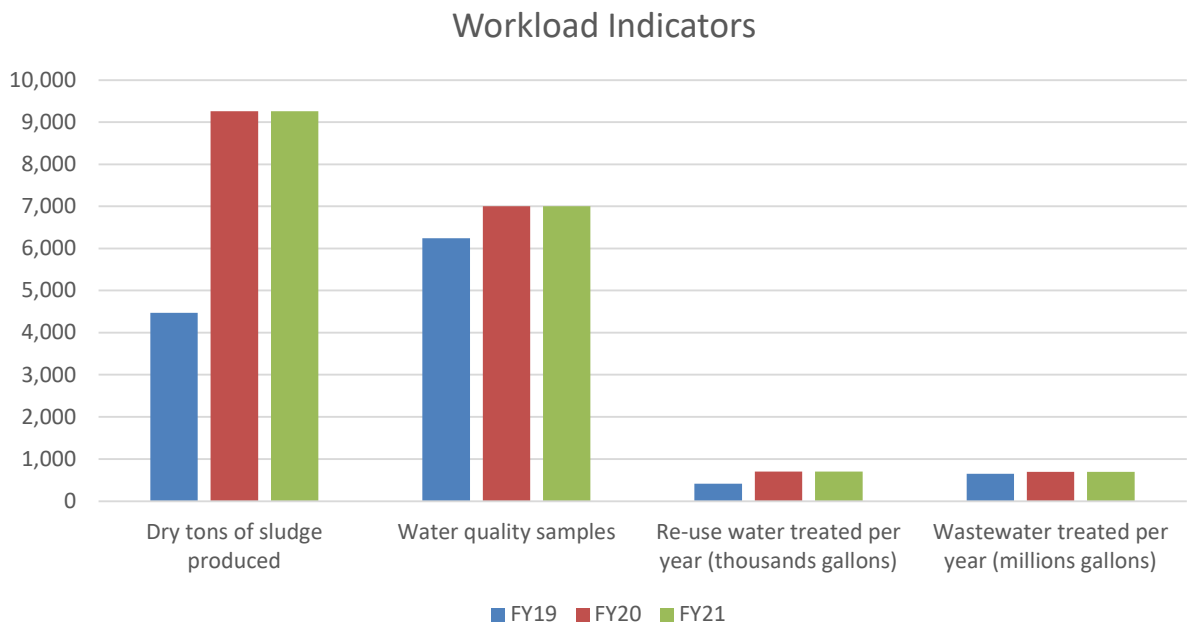
FY21 Budget Changes

One-time additions total $102,000 and are budgeted as a transfer out to fleet replacement in order to reduce the outstanding contribution that's necessary to fully fund the new fleet replacement program.

Performance Measures



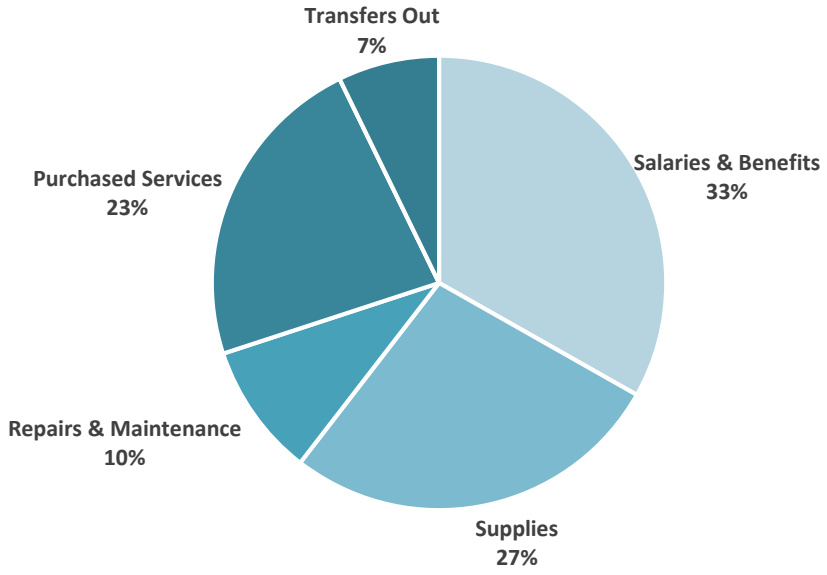
Workload Indicators



Departmental Expenditures

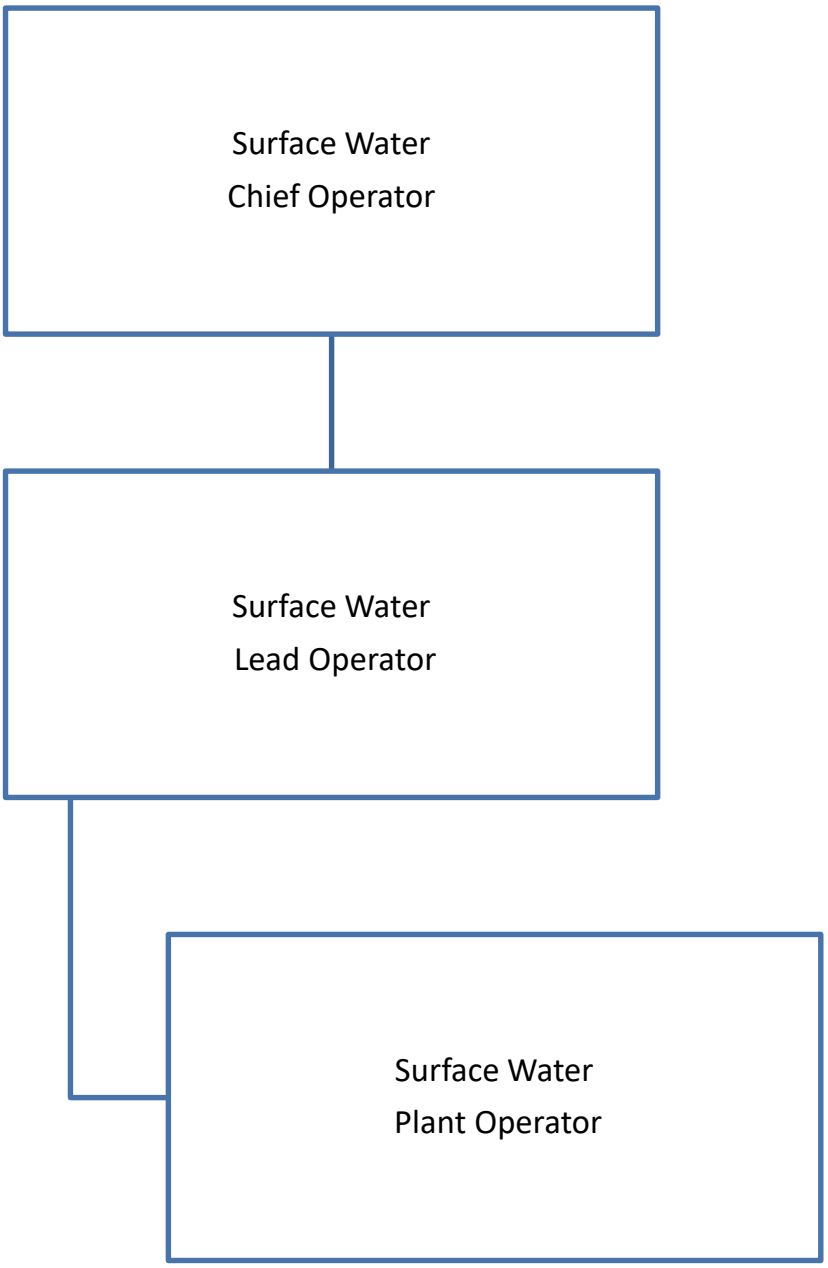
	FY19	FY20	FY20	FY21	FY21	FY21
	Prior Year Actuals	Current Budget	Year-End Estimates	Base Budget	Changes	Annual Budget
Wastewater Treatment						
Salaries & Benefits	461,143	586,875	586,875	566,148	-	566,148
Purchased Services	187,345	219,381	219,381	389,441	-	389,441
Transfers Out	-	-	-	21,000	102,000	123,000
Non-Departmental	729,509	-	-	-	-	-
Supplies	328,309	500,060	500,060	465,509	-	465,509
Repairs & Maintenance	262,500	202,270	202,270	161,716	-	161,716
Professional Services	45,968	56,300	56,300	-	-	-
Capital Items/Other	-	-	-	-	-	-
Total Expenditures	**2,014,775**	**1,564,886**	**1,564,886**	**1,603,815**	**102,000**	**1,705,815**

Annual Expenditures by Category



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
20 - Utility Fund			
5275 - Wastewater Treatment			
Field Operations Superintendent	1.0	1.0	1.0
Foreman	1.0	2.0	2.0
Maintenance Worker	1.0	2.0	2.0
Maintenance Worker II	1.0	0.0	0.0
Wastewater Chief Operator	1.0	0.0	0.0
Wastewater Plant Operator	2.0	2.0	2.0
Wastewater Plant Operator II	1.0	1.0	1.0
5275 - Wastewater Treatment Total	**8.0**	**8.0**	**8.0**
20 - Utility Fund Total	**8.0**	**8.0**	**8.0**


Surface Water
Chief Operator
Surface Water
Lead Operator
Surface Water
Plant Operator

The Surface Water Fund accounts for all operating activities related to the City's required conversion to surface water, which is funded through a fee per 1,000 gallons of water produced. Customers outside the City limits pay two times the city rate.

Fiscal Year 2020

Total surface water revenues are estimated at $3.0 million, with $3,036,684 from charges for service, and $3,000 from interest. The GRP fee remained at $2.42 per 1,000 gallons of water.

Total expenses are projected at $2.97 million and include $1.2 million in operating expenses and $1.7 million in non-operating expenses for debt service.

The ending cash equivalents at 9/30/20 is estimated to be $3.7 million.

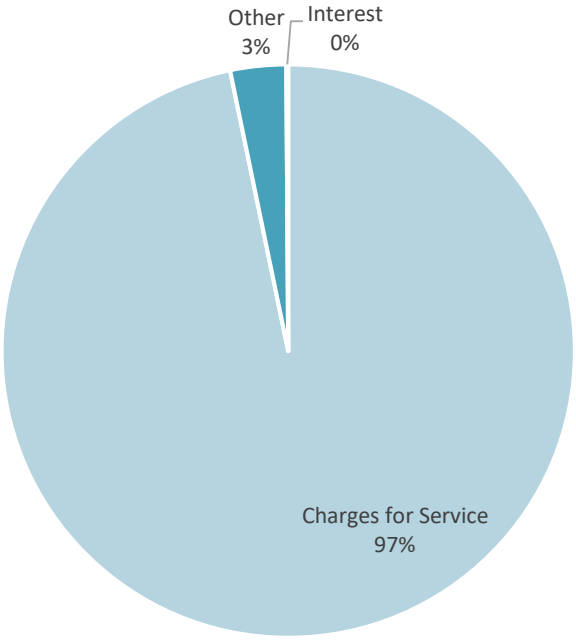
Fiscal Year 2021

Total surface water revenues are estimated at $3.17 million, with $3,067,000 in charges for service, $3,000 in interest, and $100,000 in insurance reimbursements (there is a contra expenditure budgeted). The GRP fee will remain at $2.42 per 1,000 gallons of water.

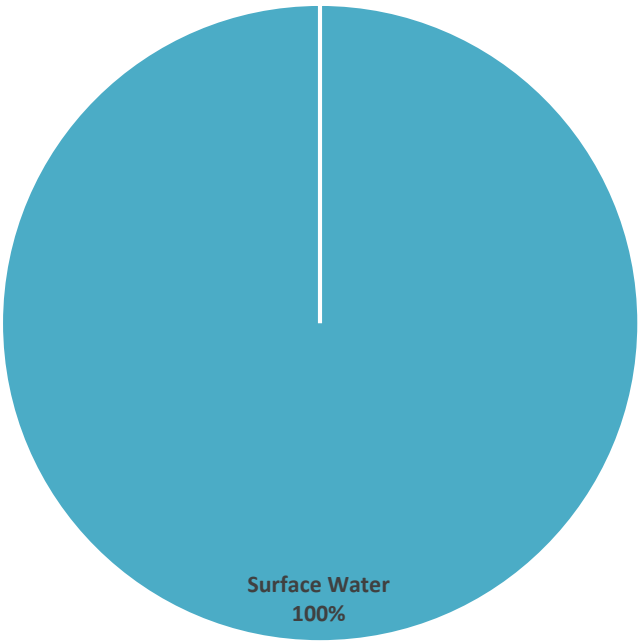
Total operating expenses are budgeted at $4.76 million. This includes $1.1 million in operating expenses, and $3.7 million in non-operating expenses. Non-operating expenses include $1.46 million in additions. These additions include $1 million in transfers out to pay-as-you-go CIP, $262,000 as a one-time transfer out to fleet replacement (including a one-time catchup), and $200,000 as a transfer out to PAYG CIP for Membrane Replacement.

The ending cash equivalent balance at 9/30/21 is anticipated to be $2,155,665.

Surface Water Revenues



Surface Water Expenses



Surface Water Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Charges for Service	2,868,073	3,036,684	3,036,684	3,067,000	-	3,067,000
Interest	7,846	3,000	3,000	3,000	-	3,000
Other	276	-	-	-	-	-
Operating Total	**2,876,195**	**3,039,684**	**3,039,684**	**3,070,000**	**-**	**3,070,000**
Non-Operating						
Other	-	-	-	100,000	-	100,000
Non-Operating Total	**-**	**-**	**-**	**100,000**	**-**	**100,000**
Revenue Total	**2,876,195**	**3,039,684**	**3,039,684**	**3,170,000**	**-**	**3,170,000**
Expenditure						
Operating						
Salaries & Benefits	259,524	249,638	265,238	261,224	-	261,224
Supplies	254,460	304,100	304,100	288,867	-	288,867
Repairs & Maintenance	50,655	64,700	64,700	19,628	-	19,628
Purchased Services	711,142	525,000	525,000	490,119	-	490,119
Professional Services	51,070	65,000	65,000	20,000	-	20,000
Operating Total	**1,326,852**	**1,208,438**	**1,224,038**	**1,079,837**	**-**	**1,079,837**
Non-Operating						
Non-Departmental	1,119,780	1,748,733	1,748,733	2,102,813	-	2,102,813
Capital Items/Other	-	-	-	100,000	1,200,000	1,300,000
Transfers Out	-	-	-	13,000	262,000	275,000
Non-Operating Total	**1,119,780**	**1,748,733**	**1,748,733**	**2,215,813**	**1,462,000**	**3,677,813**
Expenditure Total	**2,446,632**	**2,957,170**	**2,972,770**	**3,295,650**	**1,462,000**	**4,757,650**
Revenue Over/(Under) Expenses	**429,563**	**82,514**	**66,914**	**(125,650)**	**(1,462,000)**	**(1,587,650)**
Beginning Fund Balance	3,246,838	3,676,402	3,676,402	3,743,316		3,743,316
Ending Fund Balance	3,676,402	3,758,916	3,743,316	3,617,665		2,155,665
Fund Bal as % of Exp	150.3%	127.1%	125.9%	109.8%		45.3%
Fund Bal in Days	548	464	460	401		165

Schedule of Revenues

		FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Charges for Service	Service Charges	62,275	64,680	64,680	65,000	-	65,000
	Ground Water Reduction	1,381,968	1,424,522	1,424,522	1,439,000	-	1,439,000
	Ground Water Reduction Canyon Gate MUD 116	500,174	501,050	501,050	506,000	-	506,000
	Ground Water Reduction MUD 207 HEB	20,448	17,413	17,413	18,000	-	18,000
	Ground Water Reduction River Park West MUD 121	265,414	292,050	292,050	295,000	-	295,000
	Ground Water Reduction Riverpark HOA	35,449	33,000	33,000	33,000	-	33,000
	Ground Water Reduction Veranda MUD 215	143,367	162,736	162,736	164,000	-	164,000
	Ground Water Reduction WCID #3 Texana	197,465	201,185	201,185	203,000	-	203,000
	Ground Water Reduction WCID #8	17,060	17,050	17,050	17,000	-	17,000
	Ground Water Reduction Williams Ranch MUD 1	24,259	29,559	29,559	30,000	-	30,000
	Ground Water Reduction LCISD	76,088	66,000	66,000	67,000	-	67,000
	Ground Water Reduction River Edge	144,108	227,439	227,439	230,000	-	230,000
Charges for Service Total		**2,868,073**	**3,036,684**	**3,036,684**	**3,067,000**	**-**	**3,067,000**
Interest	Interest Income	7,846	3,000	3,000	3,000	-	3,000
Interest Total		**7,846**	**3,000**	**3,000**	**3,000**	**-**	**3,000**
Other	Other Income	276	-	-	-	-	-
	Insurance Reimbursements	-	-	-	100,000	-	100,000
Other Total		**276**	**-**	**-**	**100,000**	**-**	**100,000**
Total Revenue		**2,876,195**	**3,039,684**	**3,039,684**	**3,170,000**	**-**	**3,170,000**

Summary of Expenditures

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
5222 Surface Water	2,446,632	2,957,170	2,972,770	3,295,650	1,462,000	4,757,650
Total Expenditures	**2,446,632**	**2,957,170**	**2,972,770**	**3,295,650**	**1,462,000**	**4,757,650**

Mission Statement

The Surface Water Department takes pride in maintaining and delivering ample superior quality water, vigilantly maintaining water infrastructure and providing responsive customer-oriented service in a cost effective and innovative manner emphasizing responsible environmental stewardship and compliance with all regulatory requirements.

Departmental Overview

The Surface Water Department is responsible for the comprehensive management and maintenance of the 2.0 million gallons per day (MGD) micro-filtration surface water treatment plant.

Programs of Service

Surface Water Department is responsible for the comprehensive management and maintenance of the 2.0 MGD micro-filtration surface water treatment plant.

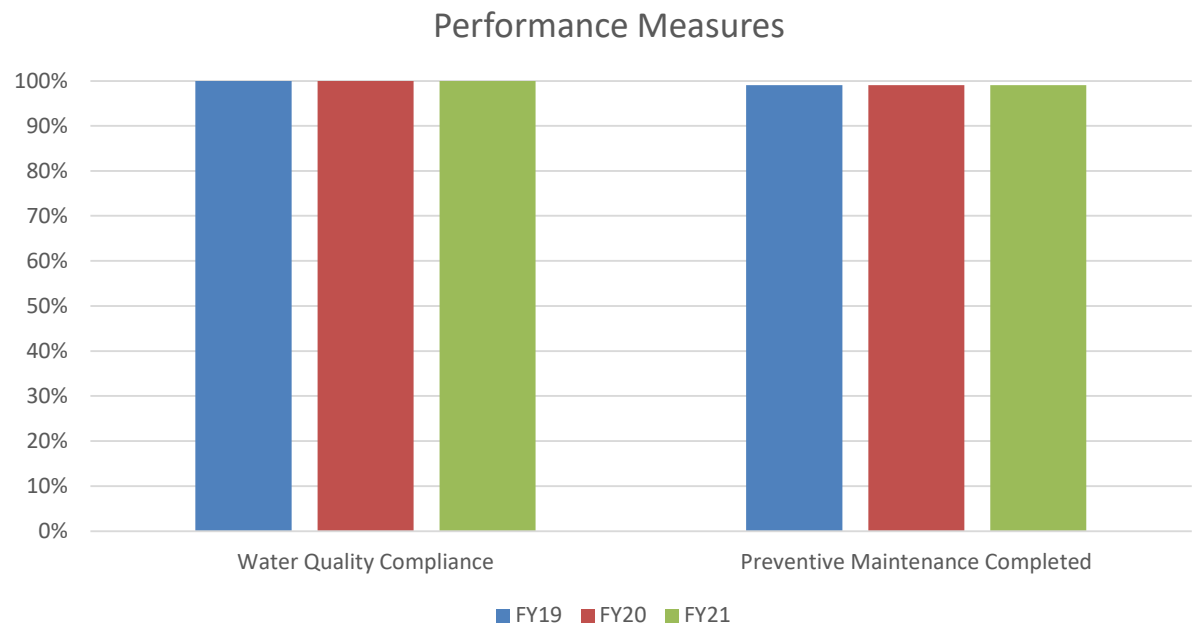
FY21 Objectives

- Comprehensive Master Plan Top-Ranked Priority
  - Mandated ground water reduction
- Department and Organization-wide Goal
  - Maximize surface water production to prolong the need for plant expansion.
  - Provide a sustainable supply of excellent quality surface water.

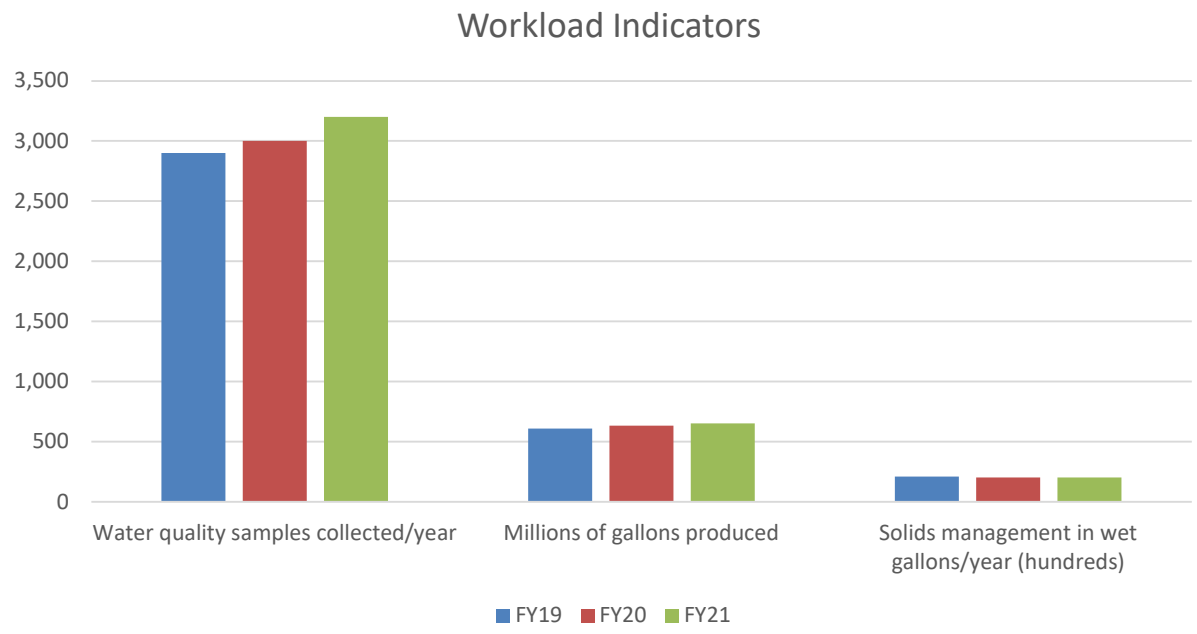
FY21 Budget Changes

Total changes include $1,462,000 in one-time and recurring expenses. One-time expenditures total $1,349,000 and includes a transfer out to pay-as-you-go cash CIP for $1,000,000, $100,000 as a catch-up to create a reserve for membrane replacement, and $249,000 as a catch-up as part of the new fleet replacement program. Recurring additions total $113,000 and includes an annual contribution for membrane replacement, and $13,000 as a recurring transfer to fleet replacement.

Performance Measures

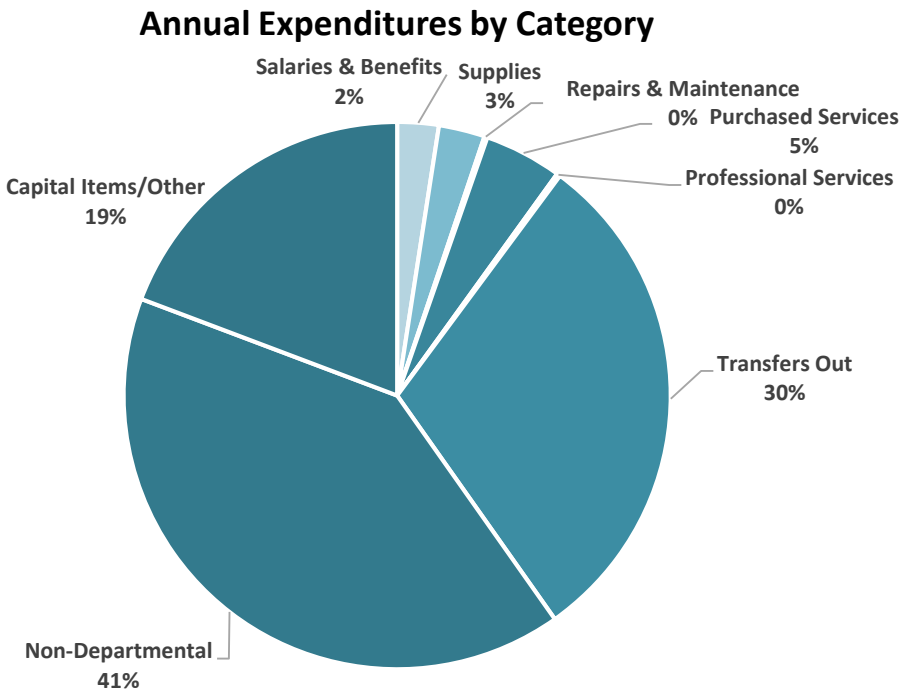


Workload Indicators



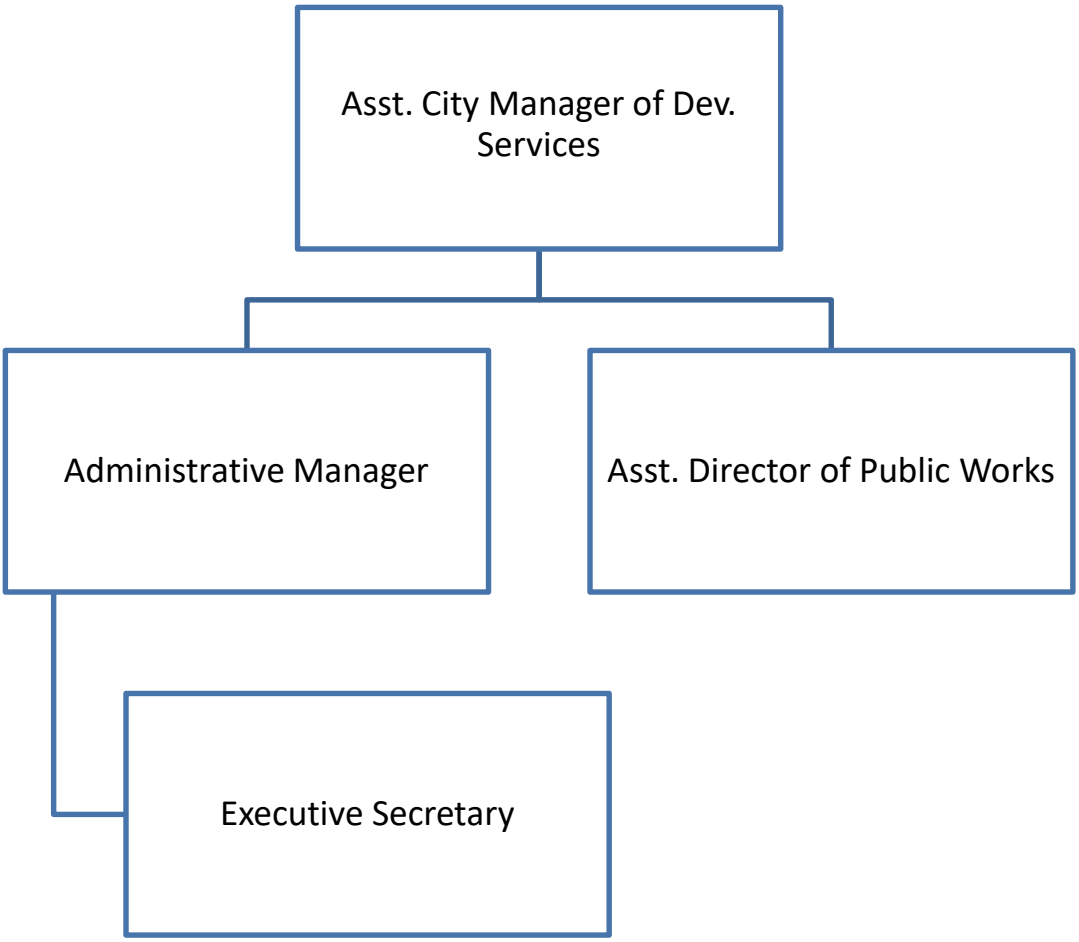
Departmental Expenditures

	FY19	FY20	FY20	FY21	FY21	FY21
	Prior Year Actuals	Current Budget	Year-End Estimates	Base Budget	Changes	Annual Budget
Surface Water						
Salaries & Benefits	259,524	249,638	265,238	261,224	-	261,224
Supplies	254,460	304,100	304,100	288,867	-	288,867
Repairs & Maintenance	50,655	64,700	64,700	19,628	-	19,628
Purchased Services	711,142	525,000	525,000	490,119	-	490,119
Professional Services	51,070	65,000	65,000	20,000	-	20,000
Non-Departmental	1,119,780	1,748,733	1,748,733	2,102,813	-	2,102,813
Capital Items/Other	-	-	-	100,000	1,200,000	1,300,000
Transfers Out	-	-	-	13,000	262,000	275,000
Total Expenditures	**2,446,632**	**2,957,170**	**2,972,770**	**3,295,650**	**1,462,000**	**4,757,650**



Historical Detail of Full-Time Equivalents (FTEs)

	2019 Actual	2020 Estimate	2021 Budget
22 - Surface Water Fund			
5222 - Surface Water			
Surface Water Chief Operator	1.0	1.0	1.0
Surface Water Plant Lead Operator	1.0	1.0	1.0
Surface Water Plant Operator	1.0	1.0	1.0
5222 - Surface Water Total	**3.0**	**3.0**	**3.0**
22 - Surface Water Fund Total	**3.0**	**3.0**	**3.0**


Asst. City Manager of Dev. Services
Administrative Manager
Asst. Director of Public Works
Executive Secretary

Mission Statement

To enhance the quality of life for all residents by providing safe, reliable and effective services consistent with the stated goals of the City. The mission of the Solid Waste Department is to provide timely and optimal removal of residential and commercial refuse and recycling materials. It is our goal to enhance the City by expediting prompt removal of all items placed curbside on the day of collection.

Departmental Overview

The City's contract for Solid Waste includes removal of normal household garbage twice per week and lawn clippings/tree limb pick up once a week. Additionally, the recycling program takes place on a once per week basis and disposal of four heavy items per month are included per account. The department manages damaged or missing poly cart replacements as well as recycle bin replacements.

This department also manages the Spring and Fall Curbside Clean Up Campaign. This one-day collection occurs across three consecutive Saturdays in April and October in different areas in the City.

Programs of Service

Solid Waste services include garbage disposal, recycling and management of the Spring and Fall Cleanup.

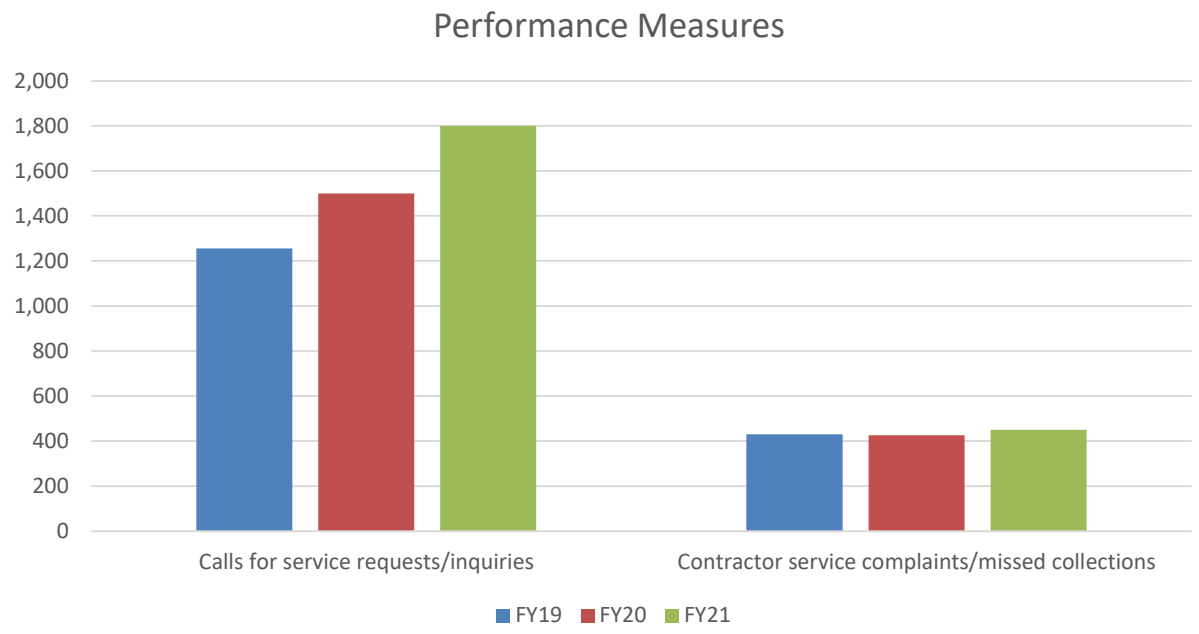
FY21 Objectives

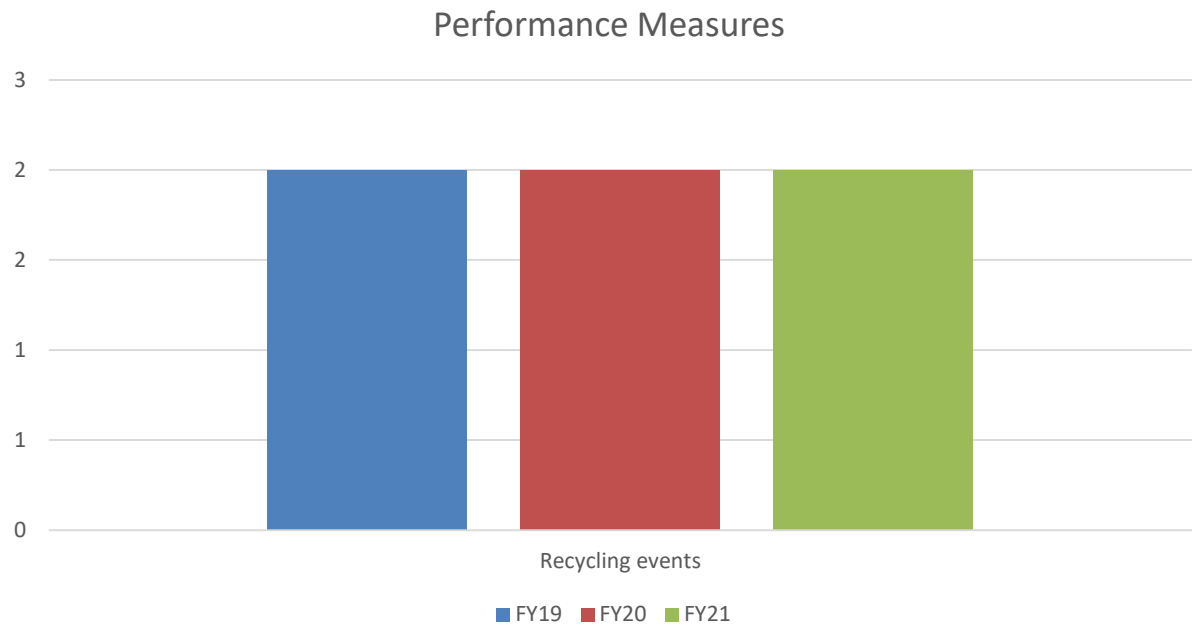
- Organization-wide Goal
  - Continue to provide excellent services with an efficient use of resources.
- Departmental Goal
  - Increase recycling programs with inclusion of recycling carts.
  - Add a shredding event or e-cycle event

FY21 Budget Changes

There are no changes for FY21.

Performance Measures





Solid Waste Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Charges for Service	-	-	-	1,750,000	-	1,750,000
Operating Total	**-**	**-**	**-**	**1,750,000**	**-**	**1,750,000**
Revenue Total	**-**	**-**	**-**	**1,750,000**	**-**	**1,750,000**
Expenditure						
Operating						
Purchased Services	-	-	-	1,750,000	-	1,750,000
Operating Total	**-**	**-**	**-**	**1,750,000**	**-**	**1,750,000**
Expenditure Total	**-**	**-**	**-**	**1,750,000**	**-**	**1,750,000**
Revenues Over/(Under) Expenditures	**-**	**-**	**-**	**-**	**-**	**-**
Beginning Fund Balance	-	-	-	-		-
Ending Fund Balance	-	-	-	-		-

RICHMOND

EST. TEXAS 1837

DEBT SERVICE FUND

RICHMOND
EST. TEXAS 1837

RICHMOND

EST. TEXAS 1837

The Debt Service Fund accounts for the issuance of debt and provides for the payment of debt principal and interest as they come due. In the Debt Service Fund for tax-exempt debt, an ad valorem (property) tax rate and tax levy is required to be computed and levied to produce sufficient revenue to satisfy annual debt service requirements. The City has no general obligation legal debt limit other than a ceiling on the tax rate specified by the State of Texas. Under the rules of the Texas Attorney General, the City may issue general obligation debt in an amount no greater than that which can be serviced by a debt service tax rate of $1.50 per $100 assessed valuation based on 98% collection.

The City's tax backed bond rating is "AA-" by Standard and Poor's.

General Debt Service Fund

Fiscal Year 2020

Revenues are anticipated to total $1.94 million, with $1.0 million in taxes and interest, and the remaining $0.9 million in transfers in from other funds to support debt service.

Total expenditures are estimated at $1.93 million and represents the amount necessary to support debt service and the professional services associated with it.

Fiscal Year 2021

Revenues are anticipated to total $1.6 million, with $1.1 million in taxes and interest, and the remaining $0.5 million in transfers in from other funds to support debt service.

Total expenditures are estimated at $1.6 million and represents the amount necessary to support debt service and professional services associated with it.

Debt Service Fund Income Statement

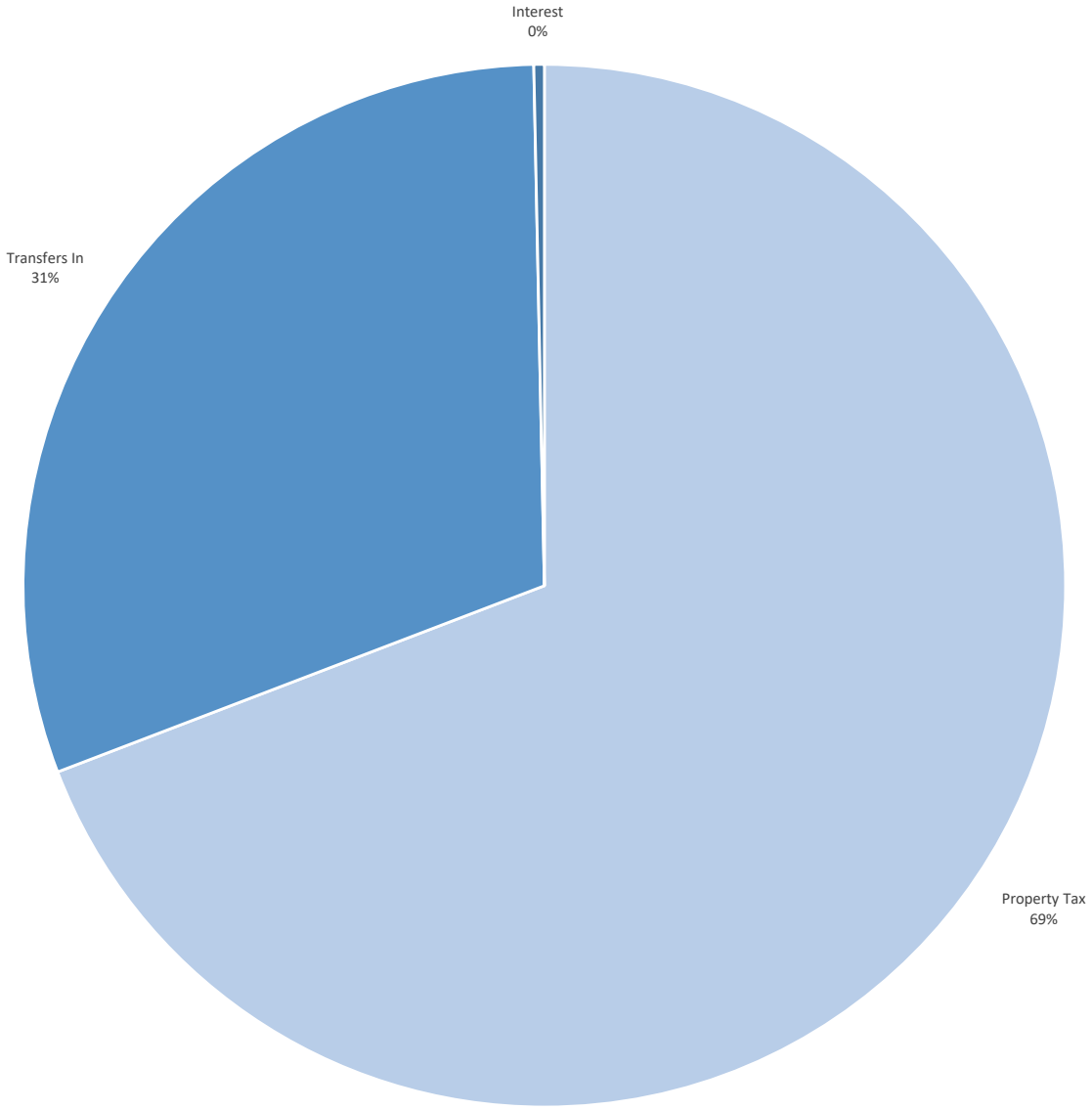
	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Property Tax	780,835	996,904	996,904	1,122,953	-	1,122,953
Interest	917	840	840	5,307	-	5,307
Operating Total	**781,752**	**997,744**	**997,744**	**1,128,259**	**-**	**1,128,259**
Non-Operating						
Transfers In	939,008	942,738	942,738	494,938	-	494,938
Non-Operating Total	**939,008**	**942,738**	**942,738**	**494,938**	**-**	**494,938**
Revenue Total	**1,720,760**	**1,940,482**	**1,940,482**	**1,623,197**	**-**	**1,623,197**
Expenditure						
Operating						
Purchased Services	6,250	8,500	8,500	13,000	-	13,000
Operating Total	**6,250**	**8,500**	**8,500**	**13,000**	**-**	**13,000**
Non-Operating						
Non-Departmental	1,918,400	1,923,663	1,923,663	1,562,844	-	1,562,844
Non-Operating Total	**1,918,400**	**1,923,663**	**1,923,663**	**1,562,844**	**-**	**1,562,844**
Expenditure Total	**1,924,650**	**1,932,163**	**1,932,163**	**1,575,844**	**-**	**1,575,844**
Revenue Over/(Under) Expenditures	**(203,891)**	**8,319**	**8,319**	**47,353**	**-**	**47,353**
Beginning Fund Balance	386,244	182,353	182,353	190,672		190,672
Ending Fund Balance	182,353	190,672	190,672	238,025		238,025

Debt Service Fund Schedule of Revenues

		FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Property Tax	Property Tax Current	730,255	961,304	961,304	1,052,953	-	1,052,953
	Property Tax Delinquent	33,106	22,000	22,000	20,000	-	20,000
	Tax Penalty And Interest	17,474	13,600	13,600	50,000	-	50,000
Property Tax Total		**780,835**	**996,904**	**996,904**	**1,122,953**	**-**	**1,122,953**
Interest	Interest Income	917	840	840	5,307	-	5,307
Interest Total		**917**	**840**	**840**	**5,307**	**-**	**5,307**
Transfers In	Transfers From Other Funds	939,008	942,738	942,738	494,938	-	494,938
Transfers In Total		**939,008**	**942,738**	**942,738**	**494,938**	**-**	**494,938**
Total Revenue		**1,720,760**	**1,940,482**	**1,940,482**	**1,623,197**	**-**	**1,623,197**

FY21 Revenues by Category

Debt Service Fund

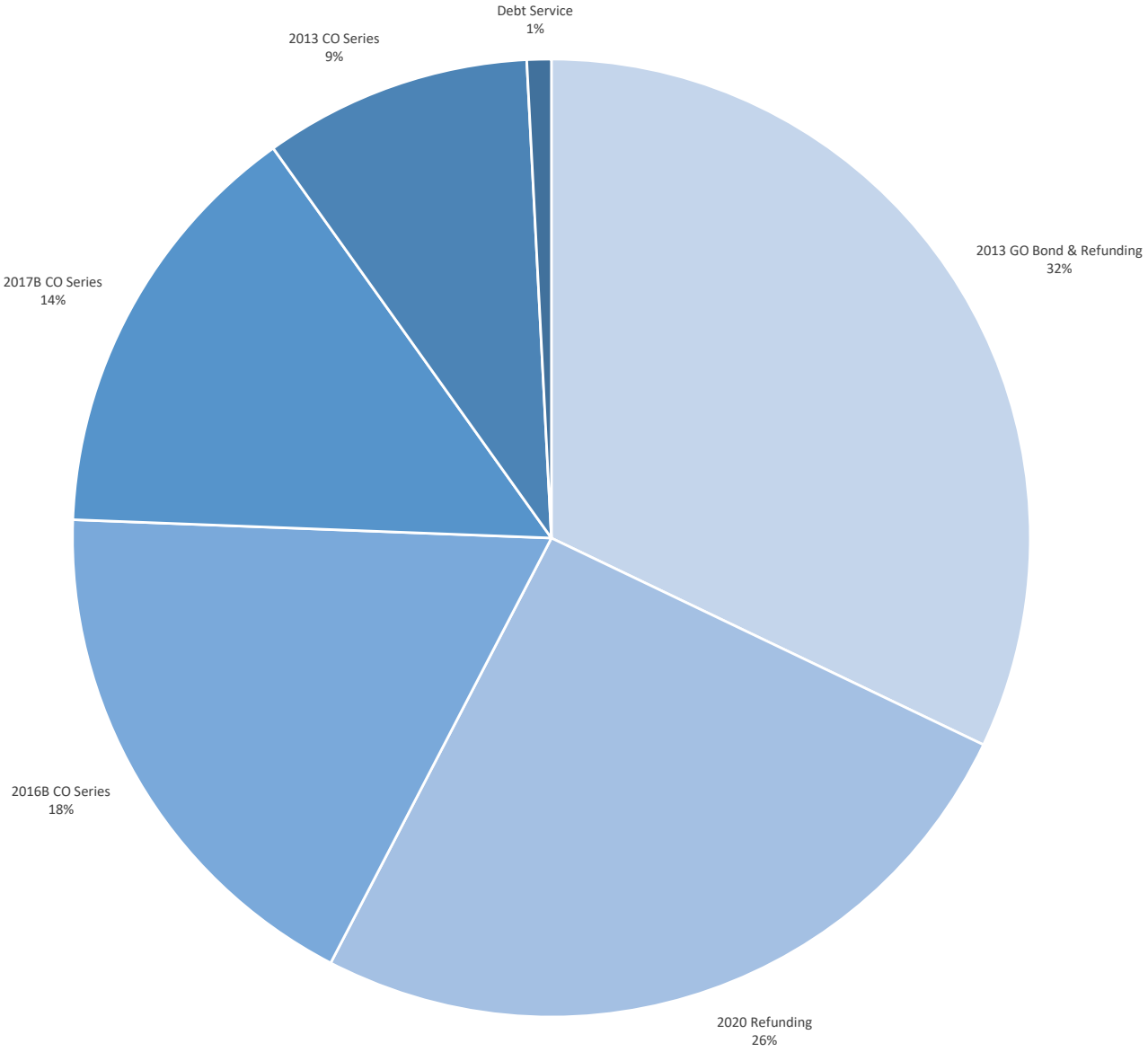


Summary of Expenditures

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Debt Service	6,250	8,500	8,500	13,000	-	13,000
2009 GO Series	311,744	314,344	314,344	-	-	-
2010 Refunding	488,900	490,100	490,100	-	-	-
2013 GO Bond & Refunding	456,881	455,069	455,069	505,919	-	505,919
2013 CO Series	141,600	145,075	145,075	142,575	-	142,575
2016B CO Series	291,625	290,400	290,400	283,350	-	283,350
2017B CO Series	227,650	228,675	228,675	228,800	-	228,800
2020 Refunding	-	-	-	402,200	-	402,200
	1,924,650	**1,932,163**	**1,932,163**	**1,575,844**	**-**	**1,575,844**

FY21 Expenditures by Type

Debt Service Fund



Aggregate Debt Service

	Principal	Interest	Debt Service
2021	2,220,000	1,084,376	3,304,376
2022	2,295,000	1,013,489	3,308,489
2023	2,360,000	939,189	3,299,189
2024	1,775,000	870,576	2,645,576
2025	1,515,000	814,736	2,329,736
2026	1,555,000	763,398	2,318,398
2027	1,525,000	711,645	2,236,645
2028	1,560,000	659,604	2,219,604
2029	1,615,000	607,298	2,222,298
2030	1,425,000	557,526	1,982,526
2031	1,455,000	509,098	1,964,098
2032	1,505,000	459,101	1,964,101
2033	1,550,000	407,120	1,957,120
2034	1,580,000	353,276	1,933,276
2035	1,515,000	299,264	1,814,264
2036	1,425,000	246,936	1,671,936
2037	1,480,000	194,220	1,674,220
2038	895,000	148,813	1,043,813
2039	415,000	122,300	537,300
2040	430,000	105,400	535,400
2041	445,000	87,900	532,900
2042	465,000	69,700	534,700
2043	485,000	50,700	535,700
2044	505,000	30,900	535,900
2045	520,000	10,400	530,400
Grand Total	**32,515,000**	**11,116,966**	**43,631,966**

Debt Service by Issue

	Principal	Interest	Debt Service
2013 CO			
Fire Station			
2021	70,000	72,575	142,575
2022	75,000	70,388	145,388
2023	75,000	67,763	142,763
2024	80,000	64,800	144,800
2025	80,000	61,500	141,500
2026	85,000	58,097	143,097
2027	90,000	54,488	144,488
2028	90,000	50,775	140,775
2029	95,000	46,959	141,959
2030	100,000	42,938	142,938
2031	105,000	38,709	143,709
2032	110,000	34,275	144,275
2033	115,000	29,563	144,563
2034	120,000	24,569	144,569
2035	125,000	19,363	144,363
2036	130,000	14,025	144,025
2037	135,000	8,559	143,559
2038	140,000	2,888	142,888
Fire Station Total	**1,820,000**	**762,231**	**2,582,231**
2013 CO Total	**1,820,000**	**762,231**	**2,582,231**
2013 GO Refunding			
Streets & Drainage			
2021	120,000	144,969	264,969
2022	130,000	141,219	271,219
2023	140,000	136,819	276,819
2024	140,000	131,569	271,569
2025	140,000	125,881	265,881
2026	145,000	120,003	265,003
2027	155,000	113,816	268,816
2028	160,000	107,319	267,319
2029	175,000	100,409	275,409
2030	215,000	92,366	307,366
2031	215,000	83,363	298,363
2032	230,000	73,906	303,906
2033	245,000	63,813	308,813
2034	255,000	53,188	308,188
2035	265,000	42,138	307,138
2036	280,000	30,731	310,731
2037	295,000	18,872	313,872
2038	310,000	6,394	316,394
Streets & Drainage Total	**3,615,000**	**1,586,772**	**5,201,772**

Debt Service by Issue

	Principal	Interest	Debt Service
Water Plant Construction			
2021	190,000	50,950	240,950
2022	190,000	45,250	235,250
2023	190,000	39,075	229,075
2024	195,000	31,850	226,850
2025	45,000	27,022	72,022
2026	45,000	25,166	70,166
2027	45,000	23,309	68,309
2028	45,000	21,453	66,453
2029	45,000	19,597	64,597
2030	45,000	17,741	62,741
2031	50,000	15,750	65,750
2032	50,000	13,625	63,625
2033	50,000	11,500	61,500
2034	50,000	9,375	59,375
2035	50,000	7,250	57,250
2036	50,000	5,156	55,156
2037	50,000	3,094	53,094
2038	50,000	1,031	51,031
Water Plant Construction Total	**1,435,000**	**368,194**	**1,803,194**
2013 GO Refunding Total	**5,050,000**	**1,954,966**	**7,004,966**
2015			
Surface Water Treatment Plant Construction			
2021	225,000	308,588	533,588
2022	235,000	301,688	536,688
2023	240,000	294,563	534,563
2024	250,000	287,213	537,213
2025	255,000	279,638	534,638
2026	265,000	271,838	536,838
2027	270,000	263,813	533,813
2028	280,000	255,563	535,563
2029	290,000	247,013	537,013
2030	300,000	237,788	537,788
2031	310,000	227,681	537,681
2032	320,000	217,250	537,250
2033	330,000	206,275	536,275
2034	340,000	194,550	534,550
2035	355,000	181,944	536,944
2036	365,000	168,444	533,444
2037	380,000	154,000	534,000
2038	395,000	138,500	533,500
2039	415,000	122,300	537,300
2040	430,000	105,400	535,400
2041	445,000	87,900	532,900
2042	465,000	69,700	534,700
2043	485,000	50,700	535,700
2044	505,000	30,900	535,900
2045	520,000	10,400	530,400
Surface Water Treatment Plant Construction Total	**8,670,000**	**4,713,644**	**13,383,644**
2015 Total	**8,670,000**	**4,713,644**	**13,383,644**
2016A			
Water Plant Construction			
2021	715,000	96,525	811,525
2022	740,000	74,700	814,700
2023	760,000	52,200	812,200
2024	125,000	38,925	163,925
2025	125,000	35,175	160,175
2026	125,000	31,425	156,425

Debt Service by Issue

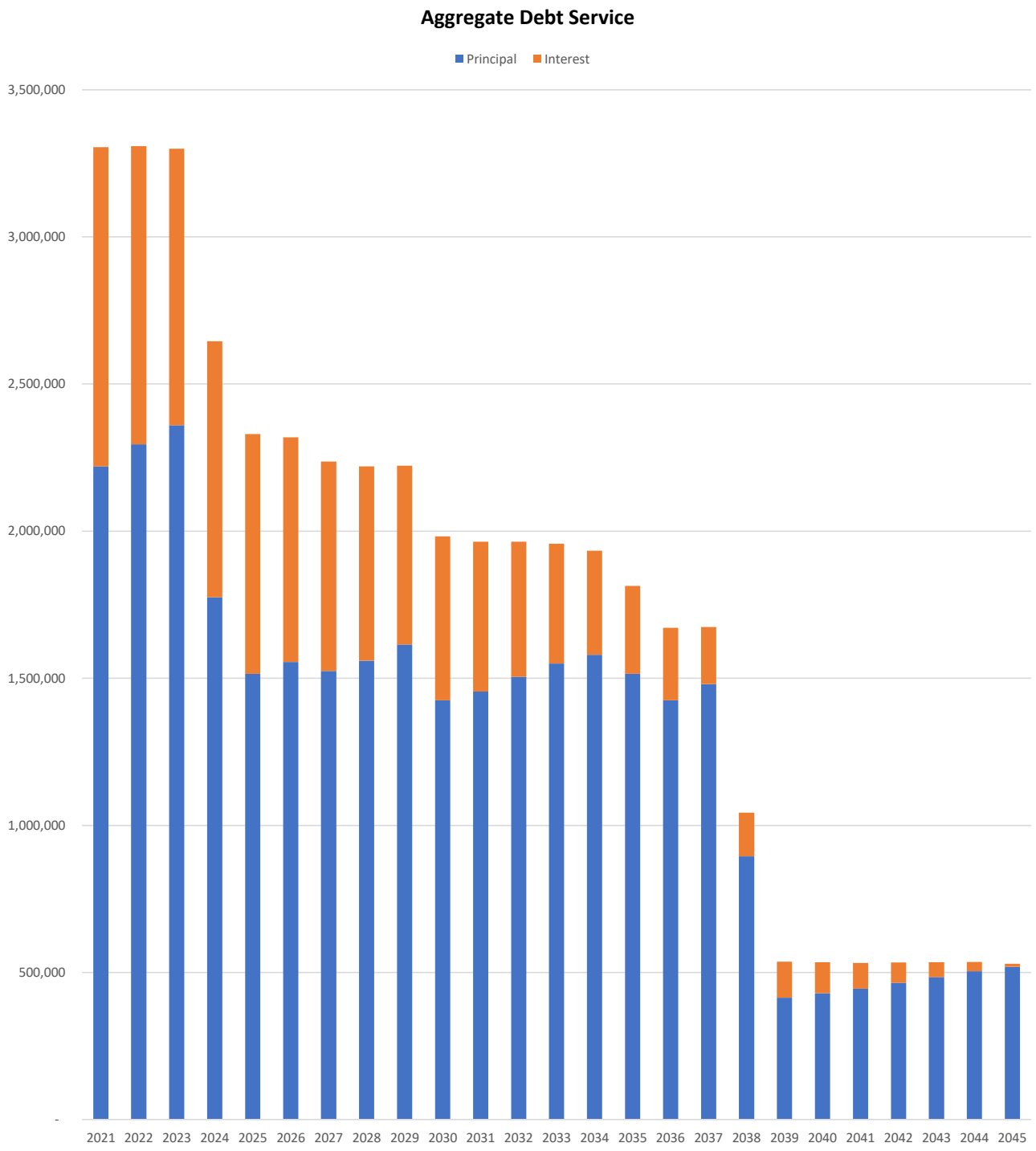
	Principal	Interest	Debt Service
2027	125,000	27,675	152,675
2028	125,000	23,925	148,925
2029	125,000	20,175	145,175
2030	125,000	16,425	141,425
2031	125,000	12,675	137,675
2032	125,000	8,925	133,925
2033	125,000	5,175	130,175
2034	110,000	1,650	111,650
Water Plant Construction Total	**3,575,000**	**445,575**	**4,020,575**
2016A Total	**3,575,000**	**445,575**	**4,020,575**
2016B			
ROW, Fire Trucks, Equipment & Streets			
2021	210,000	73,350	283,350
2022	210,000	67,050	277,050
2023	215,000	60,675	275,675
2024	215,000	54,225	269,225
2025	220,000	47,700	267,700
2026	220,000	41,100	261,100
2027	140,000	35,700	175,700
2028	140,000	31,500	171,500
2029	140,000	27,300	167,300
2030	140,000	23,100	163,100
2031	140,000	18,900	158,900
2032	140,000	14,700	154,700
2033	140,000	10,500	150,500
2034	140,000	6,300	146,300
2035	140,000	2,100	142,100
ROW, Fire Trucks, Equipment & Streets Total	**2,550,000**	**514,200**	**3,064,200**
2016B Total	**2,550,000**	**514,200**	**3,064,200**

Debt Service by Issue

	Principal	Interest	Debt Service
2017A			
Water Plant Construction			
2021	240,000	156,420	396,420
2022	250,000	149,070	399,070
2023	255,000	141,495	396,495
2024	265,000	133,695	398,695
2025	275,000	125,595	400,595
2026	280,000	117,270	397,270
2027	290,000	108,720	398,720
2028	300,000	99,870	399,870
2029	310,000	90,720	400,720
2030	320,000	81,270	401,270
2031	325,000	71,595	396,595
2032	335,000	61,695	396,695
2033	345,000	51,495	396,495
2034	360,000	40,920	400,920
2035	370,000	29,970	399,970
2036	380,000	18,530	398,530
2037	395,000	6,320	401,320
Water Plant Construction Total	**5,295,000**	**1,484,650**	**6,779,650**
2017A Total	**5,295,000**	**1,484,650**	**6,779,650**
2017B			
Facilities, Parks, Drainage, Water & Sewer			
2021	140,000	88,800	228,800
2022	145,000	84,525	229,525
2023	150,000	80,100	230,100
2024	150,000	75,600	225,600
2025	155,000	71,025	226,025
2026	160,000	66,300	226,300
2027	165,000	61,425	226,425
2028	170,000	56,400	226,400
2029	175,000	51,225	226,225
2030	180,000	45,900	225,900
2031	185,000	40,425	225,425
2032	195,000	34,725	229,725
2033	200,000	28,800	228,800
2034	205,000	22,725	227,725
2035	210,000	16,500	226,500
2036	220,000	10,050	230,050
2037	225,000	3,375	228,375
Facilities, Parks, Drainage, Water & Sewer Total	**3,030,000**	**837,900**	**3,867,900**
2017B Total	**3,030,000**	**837,900**	**3,867,900**

Debt Service by Issue

	Principal	Interest	Debt Service
2020 GO Refunding			
Streets & Drainage			
2021	310,000	92,200	402,200
2022	320,000	79,600	399,600
2023	335,000	66,500	401,500
2024	355,000	52,700	407,700
2025	220,000	41,200	261,200
2026	230,000	32,200	262,200
2027	245,000	22,700	267,700
2028	250,000	12,800	262,800
2029	260,000	3,900	263,900
Streets & Drainage Total	**2,525,000**	**403,800**	**2,928,800**
2020 GO Refunding Total	**2,525,000**	**403,800**	**2,928,800**
Grand Total	**32,515,000**	**11,116,966**	**43,631,966**


Aggregate Debt Service
Principal
Interest
3,500,000
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2,500,000
2,000,000
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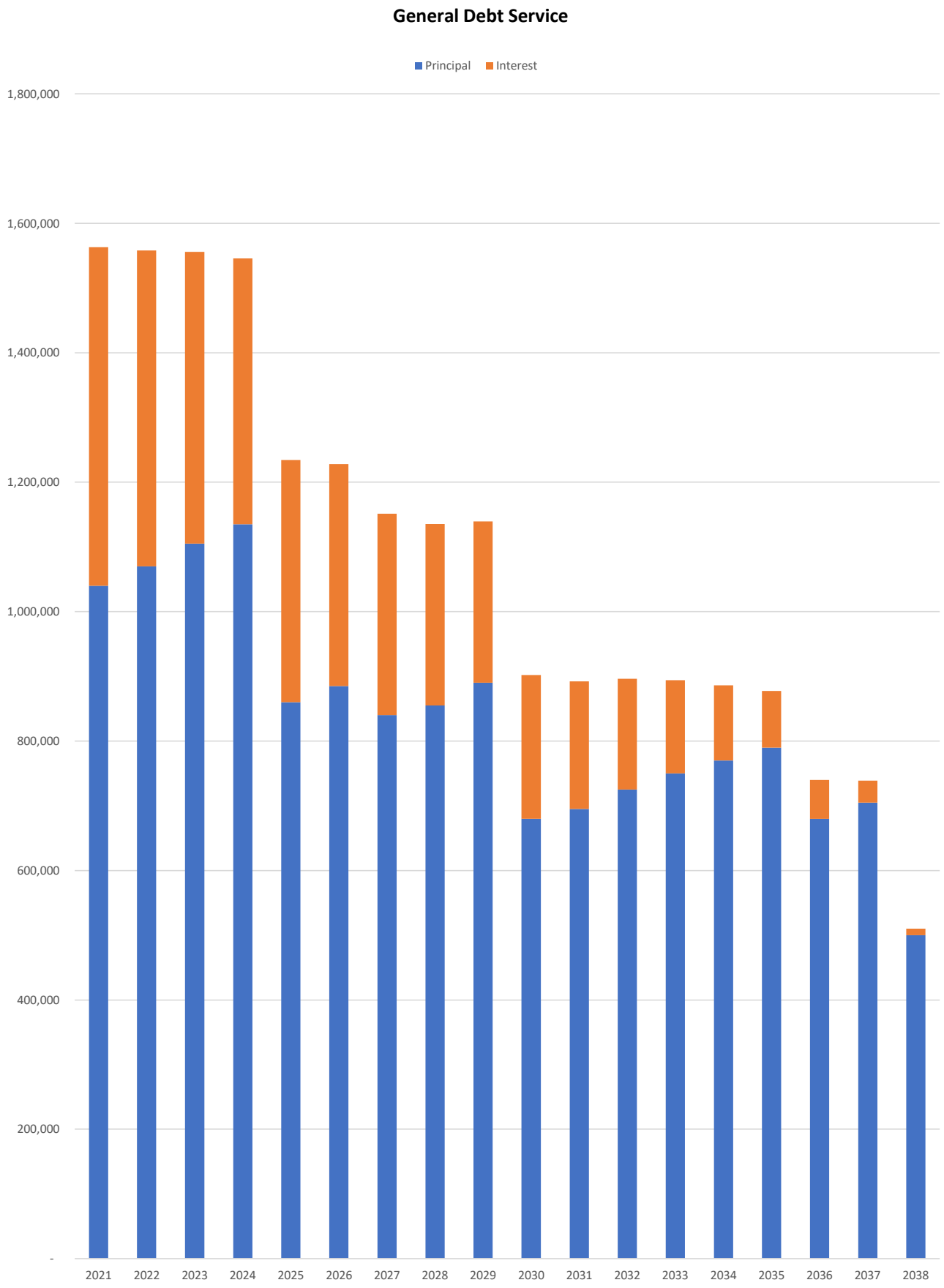
General Debt Service
Principal
Interest
1,800,000
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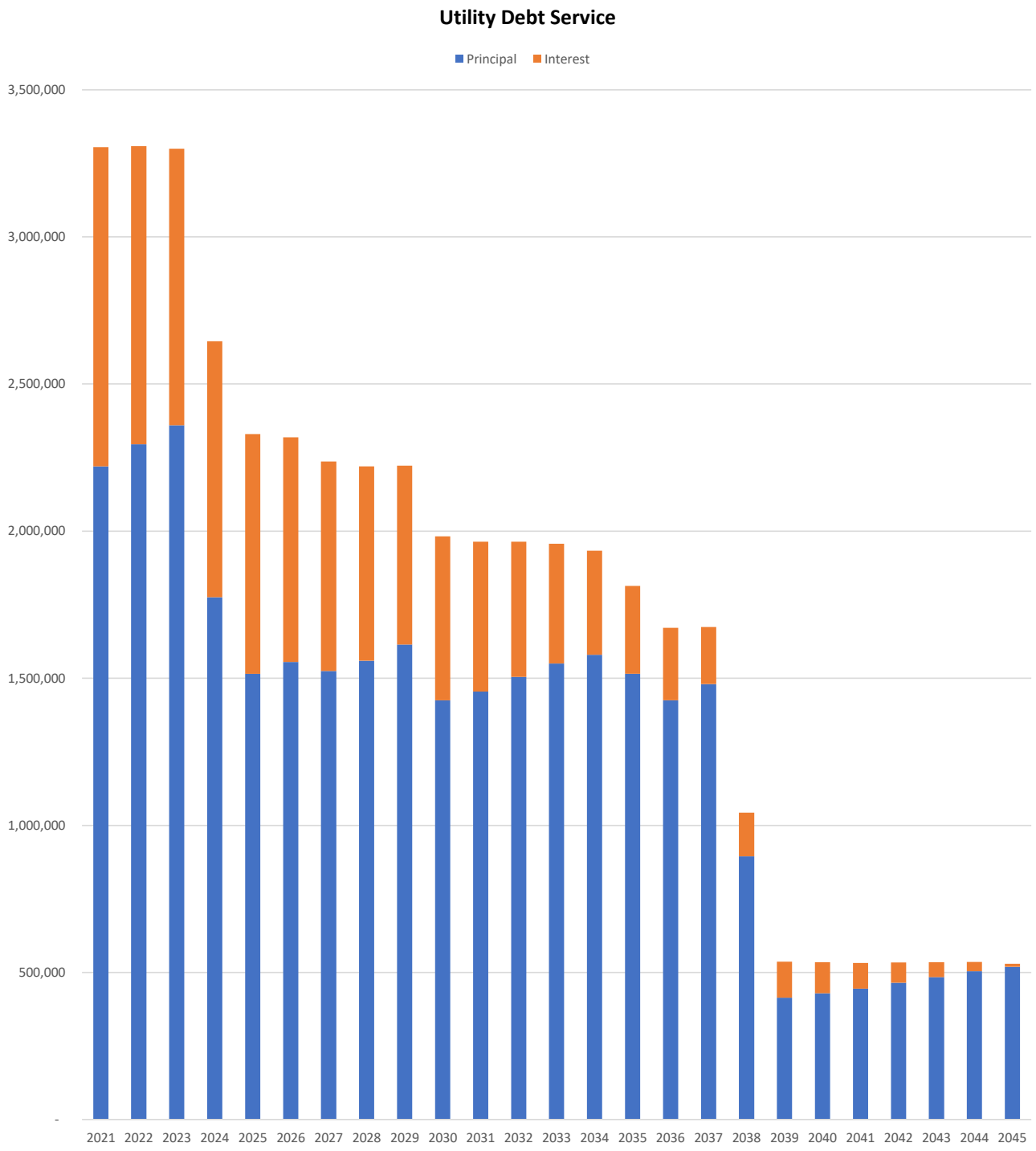
Utility Debt Service
Principal
Interest
3,500,000
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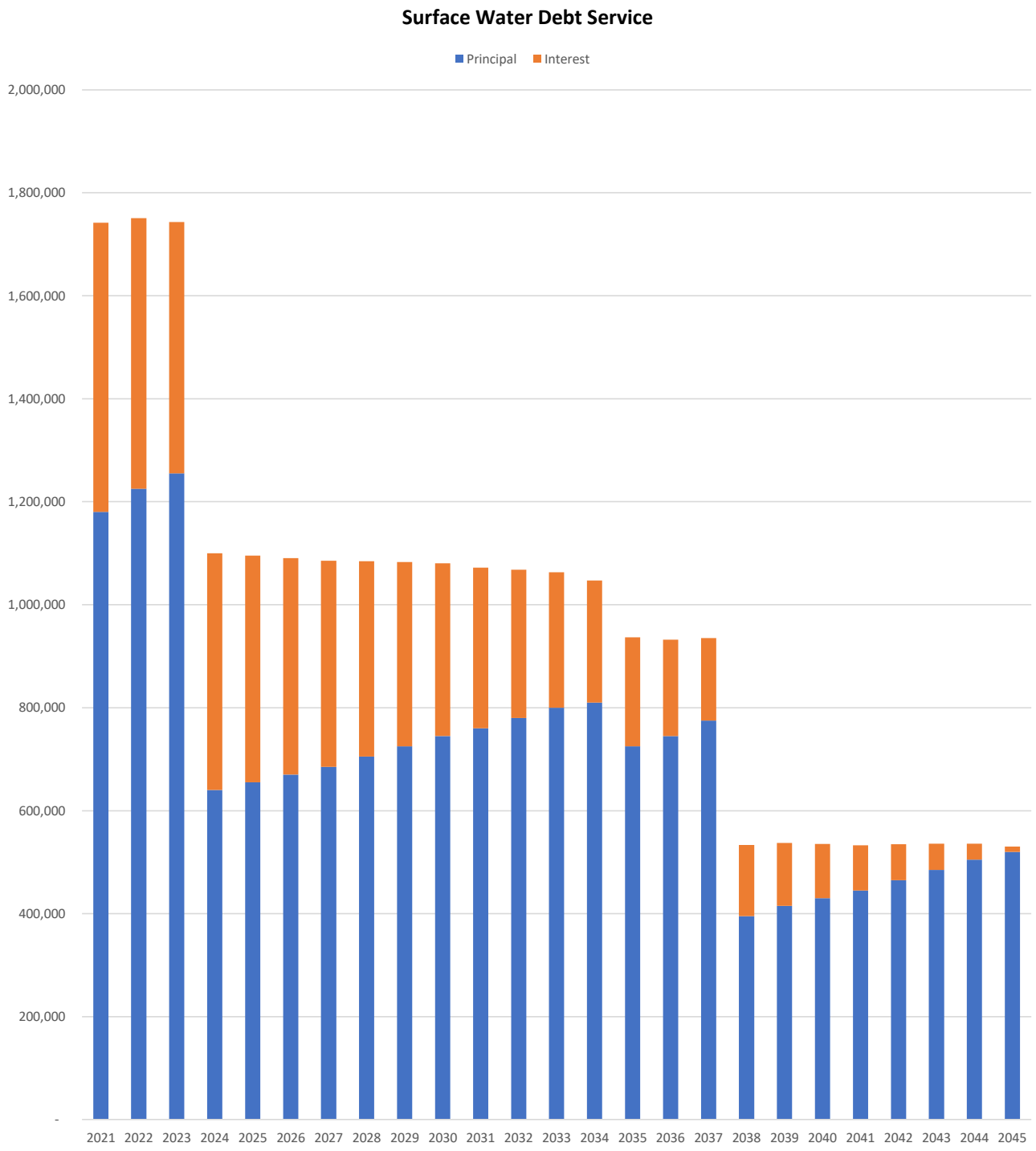
Surface Water Debt Service
Principal
Interest
2,000,000
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
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SPECIAL REVENUE FUNDS

RICHMOND
EST. TEXAS 1837

RICHMOND

EST. TEXAS 1837

Special Revenue Funds are used to account for the proceeds of specific revenues that are legally restricted to expenditures for specified purposes. The City has fifteen Special Revenue Funds.

Special Revenue Court Funds

It's important to note that the 86th legislative session resulted in changes to the court security and court technology funds, and created the truancy fund, and the jury fund. These changes became effective January 1, 2020. As a result of the passage of senate bill 346, local courts no longer collect a fixed $3 fee for court security or a $4 fee for court technology. These fees are now apportioned out based on a predefined ratio provided for within section 134.103 of the local government code. This statute requires that a fee of $14 be collected upon conviction and then allocated across four special revenues funds. Specifically, 35% of the $14 collected will go to the court security fund, 35.7143% will go to local truancy prevention and diversion fund, 28.5714% will go to the court technology fund, and the remaining 0.7143% percent will go to a municipal jury fund.

Court Security Fund

Fiscal Year 2020

Revenues are projected to be $4,682 and there are no planned expenditures. Fund balance at 9/30/20 is projected to be $24,004.

Fiscal Year 2021

Revenues budgeted total $6,086 and there are no planned expenditures. Fund balance at 9/30/21 is anticipated to be $30,090.

Court Technology Fund

Fiscal Year 2020

Revenues are projected to be $3,822 and there are no planned expenditures. Fund balance at 9/30/20 is projected to be $12,326.

Fiscal Year 2021

Revenues budgeted total $4,968 and there are no planned expenditures. Fund balance at 9/30/21 is anticipated to be $17,294.

Court Truancy Fund

Fiscal Year 2020

Revenues are projected to be $1,405 and there are no planned expenditures. Fund balance at 9/30/20 is projected to be $1,405.

Fiscal Year 2021

Revenues budgeted total $6,210 and there are no planned expenditures. Fund balance at 9/30/21 is anticipated to be $7,615.

Court Jury Fund

Fiscal Year 2020

Revenues are projected to be $30 and there are no planned expenditures. Fund balance at 9/30/20 is projected to be $30.

Fiscal Year 2021

Revenues budgeted total $124 and there are no planned expenditures. Fund balance at 9/30/21 is anticipated to be $154.

Community Development Block Grant

The U.S. Department of Housing and Urban Development provides eligible metropolitan cities and urban counties (called "entitlement communities") with annual direct grants that can be used to revitalize neighborhoods, expand affordable housing and economic opportunities, and/or improve community facilities and services, primarily to benefit low and moderate income persons. The City participates in the CDBG via Fort Bend County, rather than applying for a direct allocation.

Fiscal Year 2020

Revenues projected total $250,000 and expenditures are projected to be $250,000. Fund balance at 9/30/20 is projected to be $4,680.

Fiscal Year 2021

There are no planned revenues or expenditures in FY2021. Fund balance at 9/30/21 is anticipated to be $4,680.

Tourism (Hotel Occupancy Tax) Fund

The Tourism Fund accounts for revenues realized from the collection of Hotel Occupancy Taxes. By law, the general rules that apply to the City are as follows: A city with a population of less than 125,000 must spend at least 1% of hotel tax rate on advertising, no more than 15% on art programs and a maximum of 50% on historical preservation. Hotels submit an occupancy tax based on 7% of total room receipts to the City within 30 days of each quarter.

Additionally, the City of Richmond is a municipality described in section 351.152 (36) of the Texas Tax code, which entitles it to use and receive the local and state portions of sales and use tax, hotel occupancy tax, and mixed beverage tax on land it owns for the establishment of a hotel conference center. The provisions in the Texas Tax code expire, unless the City commences a qualified project before September 1, 2023.

Richmond is currently home to three hotels, the LaQuinta Inn & Suites, a Hilton Home2 Suites, and a Marriott Fairfield Inn.

Fiscal Year 2020

Projected revenues total $100,600 and there are no planned expenditures. Fund balance at 9/30/20 is projected to be $142,032.

Fiscal Year 2021

Revenues budgeted total $160,000 and there are no planned expenditures. Fund balance at 9/30/21 is anticipated to be $302,032.

City Seizures Fund

The City Seizures fund accounts for the disposition of auctioned property not seized under Chapter 18 or 59 of the Texas Code of criminal procedure or property abandoned and auctioned pursuant to chapter 683 of the Texas transportation code.

Fiscal Year 2020

There are no projected revenues or expenditures. Fund balance at 9/30/20 is projected to be $10,508.

Fiscal Year 2021

There are no anticipated revenues, and the budget incorporates the use of the remaining fund balance of $10,508. Fund balance at 9/30/21 is anticipated to be $0.

State Seizures Fund

State seizure funds are authorized under chapter 59 of the Texas Code of Criminal Procedure. These funds are deposited into a special fund and may only be used for law enforcement purposes, such as salaries and overtime pay for officers, training for officers, specialized investigative equipment and supplies, and items used by officers in direct law enforcement duties. Seizure funds are acquired through the sale of seized property that was used in commission of a crime. Richmond receives a percentage of the sale of property seized by Richmond Police or the Fort Bend County Narcotics Task Force.

Fiscal Year 2020

Revenues are projected at $2,076 for the remainder of the year. There use of $127,027 is budgeted as an expenditure for the purchase of a vehicle, as well as mobile video and computers for vehicles. Fund balance at 9/30/20 is anticipated to be $70,352.

Fiscal Year 2021

Revenues in this fund are recognized as they are received and therefore are not budgeted. There use of the remaining fund balance of $70,352 is budgeted as an expenditure. Fund balance at 9/30/21 is anticipated to be $0.

Federal Seizures Fund

When the City receives equitably shared property from federal agencies, it is deposited in the Federal Seizure Fund. The use of the fund is not as limited as the shared property that was forfeited as a result of a particular federal violation, e.g. use of the funds for drug enforcement. The funds can be used for law enforcement investigations and other law enforcement related activities as allowed.

Fiscal Year 2020

There are no planned revenues or expenditures. Fund balance at 9/30/20 is projected to be $89.

Fiscal Year 2021

There are no planned revenues or expenditures. Fund balance at 9/30/21 is anticipated to be $89.

TCOLE Police Fund

Texas Commission on Law Enforcement (TCOLE) funds are restricted to training.

Fiscal Year 2020

Revenues are projected at $2,684 for the remainder of the year and no expenditures are anticipated. Fund balance at 9/30/20 is projected to be $9,141.

Fiscal Year 2021

There are no anticipated revenues, and the budget incorporates the use of the remaining fund balance of $9,141. Fund balance at 9/30/21 is anticipated to be $0.

TCOLE Fire Fund

Texas Commission on Law Enforcement (TCOLE) funds are restricted to training.

Fiscal Year 2020

Budgeted revenues are projected to be $682 and expenditures are projected at $1,300. Fund balance at 9/30/20 is projected to be $845.

Fiscal Year 2021

There are no anticipated revenues, and the budget incorporates the use of the remaining fund balance of $845. Fund balance at 9/30/21 is anticipated to be $0.

Festivals Fund

The City maintains a festival fund to support activities associated with City festivals.

Fiscal Year 2020

There are no projected revenues or expenditures. Fund balance at 9/30/20 is projected to be $718.

Fiscal Year 2021

There are no planned revenues or expenditures. Fund balance at 9/30/21 is anticipated to be $718.

Parks Fund

The City maintains a Parks improvement fund for grants and donations that are required to be used specifically for the George Park.

Fiscal Year 2020

There are no projected revenues or expenditures. Fund balance at 9/30/20 is projected to be $24,271.

Fiscal Year 2021

There are no planned revenues and the budget incorporates the use of the remaining fund balance of $24,571 for improvements at the George Park. Fund balance at 9/30/21 is anticipated to be $0.

Water Impact Fee Fund

Pursuant to Local Government Code Chapter 395, the City has established a service plan, and ordinance to collect impact fees associated with development. Impact fees fund infrastructure costs associated with new development and help prevent existing residents from paying for expansion and improvements to the existing infrastructure that are necessary to accommodate additional development demands. Water Impact fees are used to fund water related projects called for under the capital improvement plan.

Fiscal Year 2020

Revenues are projected to be $732,672 and there are no planned expenditures. Fund balance at 9/30/20 is projected to be $983,720.

Fiscal Year 2021

Revenues are budgeted at $51,500 and there is one planned capital expenditure project budgeted at $300,000. Fund balance at 9/30/21 is anticipated to be $735,220.

Wastewater Impact Fee Fund

Pursuant to Local Government Code Chapter 395, the City has established a service plan, and ordinance to collect impact fees associated with development. Impact fees fund infrastructure costs associated with new development and help prevent existing residents from paying for expansion and improvements to the existing infrastructure that are necessary to accommodate additional development demands. Wastewater Impact fees are used to fund wastewater related projects called for under the capital improvement plan.

Fiscal Year 2020

Revenues are projected to be $1,508,993 and expenditures are projected to the $3,465,434. Fund balance at 9/30/20 is projected to be $1,617,184.

Fiscal Year 2021

Revenues are budgeted at 105,000 and there is one capital expenditure project budgeted at $653,000. Fund balance at 9/30/21 is anticipated to be $1,069,184.

Court Security Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Fines & Forfeitures	5,344	5,400	4,682	6,086	-	6,086
Interest	50	-	-	-	-	-
Operating Total	**5,394**	**5,400**	**4,682**	**6,086**	**-**	**6,086**
Revenue Total	**5,394**	**5,400**	**4,682**	**6,086**	**-**	**6,086**
Expenditure						
Operating						
Capital Items/Other	15,238	-	-	-	-	-
Operating Total	**15,238**	**-**	**-**	**-**	**-**	**-**
Expenditure Total	**15,238**	**-**	**-**	**-**	**-**	**-**
Revenues Over/(Under) Expenditures	**(9,843)**	**5,400**	**4,682**	**6,086**	**-**	**6,086**
Beginning Fund Balance	29,165	19,322	19,322	24,004		24,004
Ending Fund Balance	19,322	24,722	24,004	30,090		30,090

Court Technology Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Fines & Forfeitures	7,122	7,200	3,822	4,968	-	4,968
Interest	26	-	-	-	-	-
Operating Total	**7,148**	**7,200**	**3,822**	**4,968**	**-**	**4,968**
Revenue Total	**7,148**	**7,200**	**3,822**	**4,968**	**-**	**4,968**
Expenditure						
Operating						
Capital Items/Other	14,948	-	-	-	-	-
Operating Total	**14,948**	**-**	**-**	**-**	**-**	**-**
Expenditure Total	**14,948**	**-**	**-**	**-**	**-**	**-**
Revenues Over/(Under) Expenditures	**(7,800)**	**7,200**	**3,822**	**4,968**	**-**	**4,968**
Beginning Fund Balance	16,304	8,504	8,504	12,326		12,326
Ending Fund Balance	8,504	15,704	12,326	17,294		17,294

Municipal Court Truancy Prevention Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Interest	-	-	-	-	-	-
Fines & Forfeitures	-	-	1,405	6,210	-	6,210
Operating Total	**-**	**-**	**1,405**	**6,210**	**-**	**6,210**
Revenue Total	**-**	**-**	**1,405**	**6,210**	**-**	**6,210**
Expenditure						
Operating						
Capital Items/Other	-	-	-	-	-	-
Operating Total	**-**	**-**	**-**	**-**	**-**	**-**
Non-Operating						
Capital Items/Other	-	-	-	-	-	-
Non-Operating Total	**-**	**-**	**-**	**-**	**-**	**-**
Expenditure Total	**-**	**-**	**-**	**-**	**-**	**-**
Revenues Over/(Under) Expenditures	**-**	**-**	**1,405**	**6,210**	**-**	**6,210**
Beginning Fund Balance	-	-	-	1,405		1,405
Ending Fund Balance	-	-	1,405	7,615		7,615

Municipal Court Jury Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Fines & Forfeitures	-	-	30	124	-	124
Interest	-	-	-	-	-	-
Operating Total	**-**	**-**	**30**	**124**	**-**	**124**
Revenue Total	**-**	**-**	**30**	**124**	**-**	**124**
Expenditure						
Operating						
Capital Items/Other	-	-	-	-	-	-
Operating Total	**-**	**-**	**-**	**-**	**-**	**-**
Expenditure Total	**-**	**-**	**-**	**-**	**-**	**-**
Revenues Over/(Under) Expenditures	**-**	**-**	**30**	**124**	**-**	**124**
Beginning Fund Balance	-	-	-	30		30
Ending Fund Balance	-	-	30	154		154

CDBG Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Intergovernmental	225,678	-	250,000	-	-	-
Operating Total	**225,678**	**-**	**250,000**	**-**	**-**	**-**
Non-Operating						
Transfers In	-	-	-	-	-	-
Non-Operating Total	**-**	**-**	**-**	**-**	**-**	**-**
Revenue Total	**225,678**	**-**	**250,000**	**-**	**-**	**-**
Expenditure						
Operating						
Capital Items/Other	225,678	-	250,000	-	-	-
Operating Total	**225,678**	**-**	**250,000**	**-**	**-**	**-**
Non-Operating						
Capital Items/Other	-	-	-	-	-	-
Non-Operating Total	**-**	**-**	**-**	**-**	**-**	**-**
Expenditure Total	**225,678**	**-**	**250,000**	**-**	**-**	**-**
Revenues Over/(Under) Expenditures	**-**	**-**	**-**	**-**	**-**	**-**
Beginning Fund Balance	4,680	4,680	4,680	4,680		4,680
Ending Fund Balance	4,680	4,680	4,680	4,680		4,680

Tourism (HOT) Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Other Taxes	41,416	80,600	100,600	160,000	-	160,000
Interest	16	-	-	-	-	-
Operating Total	**41,432**	**80,600**	**100,600**	**160,000**	**-**	**160,000**
Revenue Total	**41,432**	**80,600**	**100,600**	**160,000**	**-**	**160,000**
Expenditure						
Operating						
Salaries & Benefits	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Operating Total	**-**	**-**	**-**	**-**	**-**	**-**
Expenditure Total	**-**	**-**	**-**	**-**	**-**	**-**
Revenues Over/(Under) Expenditures	**41,432**	**80,600**	**100,600**	**160,000**	**-**	**160,000**
Beginning Fund Balance	0	41,432	41,432	142,032		142,032
Ending Fund Balance	41,432	122,032	142,032	302,032	-	302,032

City Seizure Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Interest	-	-	-	-	-	-
Other	2,757	-	-	-	-	-
Operating Total	**2,757**	**-**	**-**	**-**	**-**	**-**
Non-Operating						
Other	-	-	-	-	-	-
Non-Operating Total	**-**	**-**	**-**	**-**	**-**	**-**
Revenue Total	**2,757**	**-**	**-**	**-**	**-**	**-**
Expenditure						
Operating						
Purchased Services	-	-	-	-	10,508	10,508
Operating Total	**-**	**-**	**-**	**-**	**10,508**	**10,508**
Expenditure Total	**-**	**-**	**-**	**-**	**10,508**	**10,508**
Revenues Over/(Under) Expenditures	**2,757**	**-**	**-**	**-**	**(10,508)**	**(10,508)**
Beginning Fund Balance	7,751	10,508	10,508	10,508		10,508
Ending Fund Balance	10,508	10,508	10,508	10,508		-

State Seizure Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Other	100,770	-	2,076	-	-	-
Operating Total	**100,770**	**-**	**2,076**	**-**	**-**	**-**
Revenue Total	**100,770**	**-**	**2,076**	**-**	**-**	**-**
Expenditure						
Operating						
Capital Items/Other	-	77,028	97,028	-	70,352	70,352
Purchased Services	193,982	30,000	30,000	-	-	-
Operating Total	**193,982**	**107,028**	**127,028**	**-**	**70,352**	**70,352**
Expenditure Total	**193,982**	**107,028**	**127,028**	**-**	**70,352**	**70,352**
Revenues Over/(Under) Expenditures	**(93,212)**	**(107,028)**	**(124,952)**	**-**	**(70,352)**	**(70,352)**
Beginning Fund Balance	288,516	195,304	195,304	70,352		70,352
Ending Fund Balance	195,304	88,276	70,352	70,352		-

Federal Seizure Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Interest	0	-	-	-	-	-
Operating Total	**0**	**-**	**-**	**-**	**-**	**-**
Revenue Total	**0**	**-**	**-**	**-**	**-**	**-**
Expenditure						
Operating						
Purchased Services	-	-	-	-	-	-
Operating Total	**-**	**-**	**-**	**-**	**-**	**-**
Expenditure Total	**-**	**-**	**-**	**-**	**-**	**-**
Revenues Over/(Under) Expenditures	**0**	**-**	**-**	**-**	**-**	**-**
Beginning Fund Balance	89	89	89	89		89
Ending Fund Balance	89	89	89	89		89

TCOLE Grant Fund (Police) Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Intergovernmental	2,967	2,450	2,684	-	-	-
Operating Total	**2,967**	**2,450**	**2,684**	**-**	**-**	**-**
Non-Operating						
Transfers In	-	-	-	-	-	-
Non-Operating Total	**-**	**-**	**-**	**-**	**-**	**-**
Revenue Total	**2,967**	**2,450**	**2,684**	**-**	**-**	**-**
Expenditure						
Operating						
Purchased Services	-	1,800	-	-	9,141	9,141
Operating Total	**-**	**1,800**	**-**	**-**	**9,141**	**9,141**
Expenditure Total	**-**	**1,800**	**-**	**-**	**9,141**	**9,141**
Revenues Over/(Under) Expenditures	**2,967**	**650**	**2,684**	**-**	**(9,141)**	**(9,141)**
Beginning Fund Balance	3,490	6,457	6,457	9,141		9,141
Ending Fund Balance	6,457	7,107	9,141	9,141		-

TCOLE Grant Fund (Fire) Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Intergovernmental	1,081	1,100	682	-	-	-
Operating Total	**1,081**	**1,100**	**682**	**-**	**-**	**-**
Non-Operating						
Transfers In	-	-	-	-	-	-
Non-Operating Total	**-**	**-**	**-**	**-**	**-**	**-**
Revenue Total	**1,081**	**1,100**	**682**	**-**	**-**	**-**
Expenditure						
Operating						
Purchased Services	964	1,300	1,300	-	845	845
Operating Total	**964**	**1,300**	**1,300**	**-**	**845**	**845**
Expenditure Total	**964**	**1,300**	**1,300**	**-**	**845**	**845**
Revenues Over/(Under) Expenditures	**117**	**(200)**	**(618)**	**-**	**(845)**	**(845)**
Beginning Fund Balance	1,346	1,463	1,463	845		845
Ending Fund Balance	1,463	1,263	845	845		-

Festivals Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Interest	1	-	8	-	-	-
Operating Total	**1**	**-**	**8**	**-**	**-**	**-**
Revenue Total	**1**	**-**	**8**	**-**	**-**	**-**
Expenditure						
Operating						
Professional Services	-	-	-	-	-	-
Operating Total	**-**	**-**	**-**	**-**	**-**	**-**
Expenditure Total	**-**	**-**	**-**	**-**	**-**	**-**
Revenues Over/(Under) Expenditures	**1**	**-**	**8**	**-**	**-**	**-**
Beginning Fund Balance	709	710	710	718		718
Ending Fund Balance	710	710	718	718		718

Parks Improvement Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Interest	44	-	300	-	-	-
Operating Total	**44**	**-**	**300**	**-**	**-**	**-**
Revenue Total	**44**	**-**	**300**	**-**	**-**	**-**
Expenditure						
Operating						
Capital Items/Other	-	-	-	-	24,571	24,571
Operating Total	**-**	**-**	**-**	**-**	**24,571**	**24,571**
Non-Operating						
Capital Items/Other	-	-	-	-	-	-
Non-Operating Total	**-**	**-**	**-**	**-**	**-**	**-**
Expenditure Total	**-**	**-**	**-**	**-**	**24,571**	**24,571**
Revenues Over/(Under) Expenditures	**44**	**-**	**300**	**-**	**(24,571)**	**(24,571)**
Beginning Fund Balance	24,227	24,271	24,271	24,571		24,571
Ending Fund Balance	24,271	24,271	24,571	24,571		-

Water Impact Fee Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
License\Permits\Fees	17,417	85,000	730,772	50,000	-	50,000
Interest	1,777	400	1,900	1,500	-	1,500
Operating Total	**19,193**	**85,400**	**732,672**	**51,500**	**-**	**51,500**
Revenue Total	**19,193**	**85,400**	**732,672**	**51,500**	**-**	**51,500**
Expenditure						
Non-Operating						
Transfers Out	-	-	-	-	-	-
Capital Items/Other	900,000	-	-	-	300,000	300,000
Non-Operating Total	**900,000**	**-**	**-**	**-**	**300,000**	**300,000**
Expenditure Total	**900,000**	**-**	**-**	**-**	**300,000**	**300,000**
Revenues Over/(Under) Expenditures	**(880,807)**	**85,400**	**732,672**	**51,500**	**(300,000)**	**(248,500)**
Beginning Fund Balance	1,131,855	251,048	251,048	983,720		983,720
Ending Fund Balance	251,048	336,448	983,720	1,035,220		735,220

Wastewater Impact Fee Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
License\Permits\Fees	196,733	200,000	1,500,493	100,000	-	100,000
Interest	9,192	3,500	8,500	5,000	-	5,000
Operating Total	**205,925**	**203,500**	**1,508,993**	**105,000**	**-**	**105,000**
Revenue Total	**205,925**	**203,500**	**1,508,993**	**105,000**	**-**	**105,000**
Expenditure						
Operating						
Capital Items/Other	-	979,841	3,465,434	-	-	-
Operating Total	**-**	**979,841**	**3,465,434**	**-**	**-**	**-**
Non-Operating						
Capital Items/Other	-	-	-	-	653,000	653,000
Non-Operating Total	**-**	**-**	**-**	**-**	**653,000**	**653,000**
Expenditure Total	**-**	**979,841**	**3,465,434**	**-**	**653,000**	**653,000**
Revenues Over/(Under) Expenditures	**205,925**	**(776,341)**	**(1,956,441)**	**105,000**	**(653,000)**	**(548,000)**
Beginning Fund Balance	3,367,699	3,573,625	3,573,625	1,617,184		1,617,184
Ending Fund Balance	3,573,625	2,797,284	1,617,184	1,722,184		1,069,184

INTERNAL SERVICE FUNDS

RICHMOND
EST. TEXAS 1837

Internal Service Funds are used to account for goods or services provided by one fund to another fund on a cost reimbursement basis. The City of Richmond currently has two internal service funds: Employee Benefits, and Fleet Replacement.

Employee Benefits Fund

On October 19, 2019 the City Commission passed Resolution Number 300-2019, which created the City's first Employee Benefits Trust. The purpose of this trust fund is to leverage section 222.002 (c)(5) of the Texas Insurance Code, which allows an insurance provider to forego the payment of taxes of 1.75% by establishing a municipal employee benefits trust. These tax savings are then passed onto the City, which allows it to operate at a lower cost.

The City utilizes this fund to account for the cost associated with employee health care and dental benefits. The City provides health and dental benefits to full-time employees only. Employees that elect dependent coverage pay premiums through payroll deductions. The Employee Benefits Trust fund is funded on a just-in-time basis, with revenue deposited in an amount equal to the cost of the premiums. As a result, this fund is expected to maintain a zero-fund balance relevant to its current liabilities.

Fiscal Year 2020

The total projected revenues are $2,000,000, which include contributions from the City, employees, and Cobra participants. Expenditures are projected to match revenues at $2,000,000. The projected cash equivalents balance at 9/30/20 is $0.

Fiscal Year 2021

Budgeted revenues are anticipated at $2,440,000. This includes $2,058,384 from City contributions, and $381,616 from employee contributions. Expenditures are anticipated to match revenue at $2,440,000. The projected cash equivalents balance at 9/30/21 is $0.

Fleet Replacement Fund

The fleet replacement fund was created as part of the FY21 budget as a mechanism to fund the replacement of vehicles (excluding fire apparatus and large equipment) on an ongoing basis. The City recognizes that vehicles that are replaced routinely result in lower overall operating costs, including repair costs and fuel savings. This fund accounts for the total outstanding liability associated with fleet vehicles and amortizes the costs of those vehicles over their useful life. This allows the Fleet Replacement Fund to accumulate the resources necessary for the future purchase of vehicles. This helps eliminate the volatility of capital outlays in individual funds and creates a stabilized expenditure, which in turn allows a stabilization in the tax rate and user fees in funds which contribute.

Each year during the budget process an inventory is compiled of all fleet vehicles. The list is reviewed and rated by Fleet Maintenance. Each vehicle is assigned a vehicle condition rating that reflects its overall working condition. Fleet Maintenance prepares a list of vehicles recommended for replacement based on a set of criteria. Annual contributions are funded through operating transfers from the participating funds based on the purchase price and useful life of each vehicle. Going forward from FY21, vehicles are added to the inventory list in the fiscal year purchased and begin contributing to the Fleet Replacement Fund the

following fiscal year to ensure adequate funds are available when replacement is due. Over the course of the next several years, each fund will be required to make additional contributions as feasible, until all of the vehicles within those funds have their replacement costs fully amortized.

Fiscal Year 2020

There is no planned activity in FY20.

Fiscal Year 2021

Total revenues are budgeted at $1,082,000. This includes $462,000 in recurring annual contributions, $534,000 in one-time contributions, and a one-time contribution of $86,000 from bond interest. Total expenditures are budgeted at $372,000, for the replacement of 10 vehicles. Also included are funds to place vehicles in operation, such as decal work, the installation of electronic equipment, and a contingency of 15% to ensure adequate funds are available in the event prices increase. The budgeted ending cash equivalents balance at 9/30/21 is anticipated to be $710,000. The fully amortized replacement cost of existing vehicle is estimated at $2,614,000. With a $710,000 anticipated fund balance at the end of FY21 this would result in a necessary contribution of $1.9 million to fully fund the replacement of vehicle based on the useful life amortization method. The City plans to work toward fully funding the fleet replacement fund over the next several years.

Employee Benefits Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Other	-	-	2,000,000	2,440,000	-	2,440,000
Operating Total	**-**	**-**	**2,000,000**	**2,440,000**	**-**	**2,440,000**
Revenue Total	**-**	**-**	**2,000,000**	**2,440,000**	**-**	**2,440,000**
Expenditure						
Operating						
Salaries & Benefits	-	-	2,000,000	2,440,000	-	2,440,000
Operating Total	**-**	**-**	**2,000,000**	**2,440,000**	**-**	**2,440,000**
Expenditure Total	**-**	**-**	**2,000,000**	**2,440,000**	**-**	**2,440,000**
Revenues Over/(Under) Expenditures	**-**	**-**	**-**	**-**	**-**	**-**
Beginning Fund Balance	-	-	-	-		-
Ending Fund Balance	-	-	-	-		-

Fleet Replacement Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Other	-	-	-	-	86,000	86,000
Operating Total	**-**	**-**	**-**	**-**	**86,000**	**86,000**
Non-Operating						
Transfers In	-	-	-	462,000	534,000	996,000
Non-Operating Total	**-**	**-**	**-**	**462,000**	**534,000**	**996,000**
Revenue Total	**-**	**-**	**-**	**462,000**	**620,000**	**1,082,000**
Expenditure						
Operating						
Capital Items/Other	-	-	-	372,000	-	372,000
Operating Total	**-**	**-**	**-**	**372,000**	**-**	**372,000**
Expenditure Total	**-**	**-**	**-**	**372,000**	**-**	**372,000**
Revenues Over/(Under) Expenditures	**-**	**-**	**-**	**90,000**	**620,000**	**710,000**
Beginning Fund Balance	-	-	-	-		-
Ending Fund Balance	-	-	-	90,000		710,000

RICHMOND

EST. TEXAS 1837

RICHMOND
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COMPONENT UNITS

The City of Richmond has only one component unit, the Development Corporation Richmond (DCR). The DCR was created by the City under the Texas Development Corporation Act of 1979 for the purpose of promoting, assisting, and enhancing economic and development activities on behalf of the City. The Corporation is a TYPE B development corporation. The Corporation is made of seven voting board members and an executive director. The Board of Directors is appointed by and serves at the discretion of the City Commission. The DCR is financed by sales taxes of a half cent (25% of the City's 2 cent collection), which was approved by the voters. State law allows the City to collect this sales tax to assist in the promotion, enhancement, and development on behalf of the City.

Development Corporation Richmond

Fiscal Year 2020

Total revenues are projected to be $1,643,500. This includes sales tax for $,1,600,000, interest income of $37,500, and other grant related income of $6,000.

Total expenditures are projected to be $2,037,652. Economic Development program costs are projected to be $432,600, Grants and Assignments $125,000, Historic District $50,000, Capital Projects $529,000, and Transfer out for Cost allocation and Debt Service of $901,052.

The projected ending funding at 9/30/20 is $5,041,513.

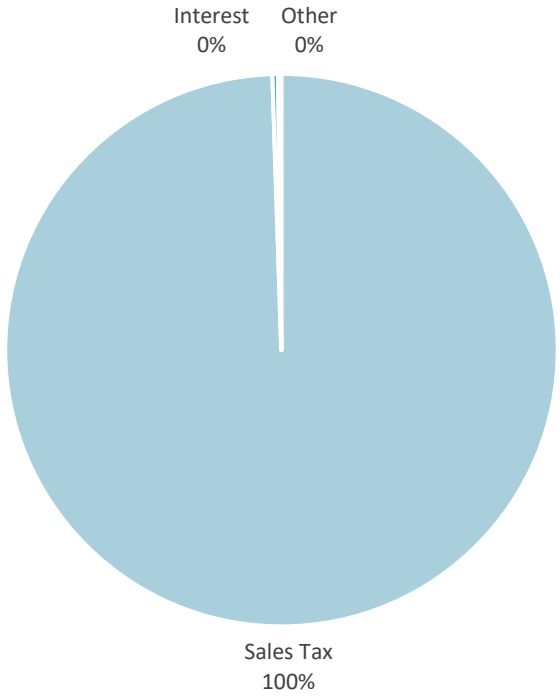
Fiscal Year 2021

Total revenues are projected to be $1,673,000. This includes sales tax of $,1,665,000, interest income of $3,000, and other grant related income of $5,000.

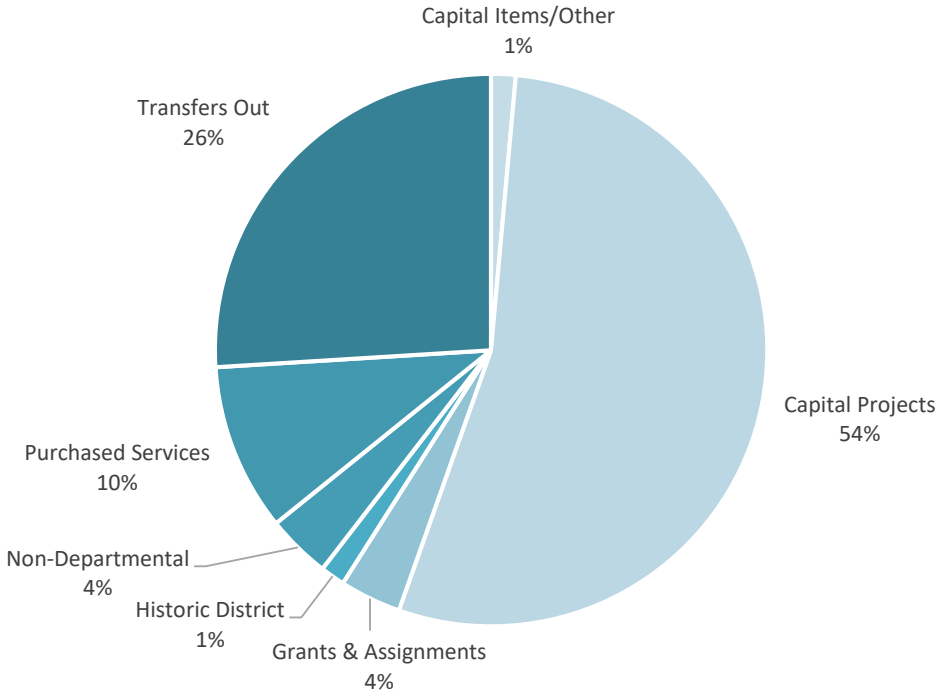
Total expenditures are projected to be $3,471,046. Economic Development program costs are projected to be $390,582, Grants and Assignments $125,000, Historic District $50,000, Capital Projects $1,873,420, Transfers out for Cost allocation and Debt Service of $902,044, and an economic development incentive payment of $130,000.

The projected ending funding at 9/30/21 is $3,243,466.

Development Corportation revenues



Development Corporation Expenditures



Development Corporation Fund Income Statement

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Revenue						
Operating						
Sales Tax	1,528,418	1,509,500	1,600,000	1,650,000	15,000	1,665,000
Interest	9,667	2,500	37,500	3,000	-	3,000
Other	6,035	6,000	6,000	5,000	-	5,000
Operating Total	**1,544,120**	**1,518,000**	**1,643,500**	**1,658,000**	**15,000**	**1,673,000**
Revenue Total	**1,544,120**	**1,518,000**	**1,643,500**	**1,658,000**	**15,000**	**1,673,000**
Expenditure						
Operating						
Supplies	613	600	600	-	-	-
Purchased Services	338,542	432,000	432,000	340,582	-	340,582
Capital Items/Other	-	-	-	-	50,000	50,000
Operating Total	**339,155**	**432,600**	**432,600**	**340,582**	**50,000**	**390,582**
Non-Operating						
Transfers Out	952,174	901,052	901,052	902,044	-	902,044
Capital Items/Other	107,200	1,977,420	554,000	-	1,898,420	1,898,420
Non-Departmental	160,360	150,000	150,000	50,000	230,000	280,000
Non-Operating Total	**1,219,733**	**3,028,472**	**1,605,052**	**952,044**	**2,128,420**	**3,080,464**
Expenditure Total	**1,558,888**	**3,461,072**	**2,037,652**	**1,292,626**	**2,178,420**	**3,471,046**
Revenues Over/(Under) Expenditures	**(14,769)**	**(1,943,072)**	**(394,152)**	**365,374**	**(2,163,420)**	**(1,798,046)**
Beginning Fund Balance	5,450,434	5,435,665	5,435,665	5,041,513		5,041,513
Ending Fund Balance	5,435,665	3,492,593	5,041,513	5,406,886		3,243,466

Development Corporation Schedule of Revenues

	FY19	FY20	FY20	FY21	FY21	FY21
	Prior Year Actuals	Current Budget	Year-End Estimates	Base Budget	Changes	Annual Budget
Sales Tax	1,528,418	1,509,500	1,600,000	1,650,000	15,000	1,665,000
Interest	9,667	2,500	37,500	3,000	-	3,000
Other	6,035	6,000	6,000	5,000	-	5,000
Total Revenue	**1,544,120**	**1,518,000**	**1,643,500**	**1,658,000**	**15,000**	**1,673,000**

Development Corporation Expenditures

	FY19 Prior Year Actuals	FY20 Current Budget	FY20 Year-End Estimates	FY21 Base Budget	FY21 Changes	FY21 Annual Budget
Operating						
Supplies						
Office Supplies	590	500	500	-	-	-
Postage	24	100	100	-	-	-
Supplies Total	**613**	**600**	**600**	**-**	**-**	**-**
Purchased Services						
Advertising	114,298	112,000	112,000	110,479	-	110,479
Contract Services	173,360	269,000	269,000	176,508	-	176,508
Miscellaneous	18,721	20,000	20,000	22,540	-	22,540
Periodicals And Memberships	19,107	18,000	18,000	18,000	-	18,000
Travel & Training	13,055	13,000	13,000	13,055	-	13,055
Purchased Services Total	**338,542**	**432,000**	**432,000**	**340,582**	**-**	**340,582**
Capital Items/Other						
Capital Outlay	-	-	-	-	50,000	50,000
Capital Items/Other Total	**-**	**-**	**-**	**-**	**50,000**	**50,000**
Operating Total	**339,155**	**432,600**	**432,600**	**340,582**	**50,000**	**390,582**
Non-Operating						
Grants & Assignments						
Gateway/Wayfindings	7,787	-	-	-	-	-
Signage Grant Project	-	25,000	25,000	-	25,000	25,000
TSTC Commitment	100,000	100,000	100,000	-	100,000	100,000
Grants & Assignments Total	**107,787**	**125,000**	**125,000**	**-**	**125,000**	**125,000**
Historic District						
Richmond Historic District	52,572	50,000	50,000	50,000	-	50,000
Historic District Total	**52,572**	**50,000**	**50,000**	**50,000**	**-**	**50,000**
Capital Projects						
Bridge Lighting Project	-	45,000	45,000	-	-	-
Downtown Improvement Grant	25,000	75,000	75,000	-	75,000	75,000
Myrtle Street Project	-	357,420	6,000	-	351,420	351,420
N. 10TH ST ROW Acquisition	-	300,000	300,000	-	300,000	300,000
Public Transportation	75,000	75,000	75,000	-	75,000	75,000
Wayside Horns Phase II	7,200	1,100,000	28,000	-	1,072,000	1,072,000
Capital Projects Total	**107,200**	**1,952,420**	**529,000**	**-**	**1,873,420**	**1,873,420**
Transfers Out						
Cost Allocation Overhead	619,827	643,664	643,664	648,056	-	648,056
Transfer To Other Funds	332,347	257,388	257,388	253,988	-	253,988
Transfers Out Total	**952,174**	**901,052**	**901,052**	**902,044**	**-**	**902,044**
Non-Departmental						
Sales Tax Incentive Agreements	-	-	-	-	130,000	130,000
Non-Departmental Total	**-**	**-**	**-**	**-**	**130,000**	**130,000**
Non-Operating Total	**1,219,733**	**3,028,472**	**1,605,052**	**952,044**	**2,128,420**	**3,080,464**
Total Expenditures	**1,558,888**	**3,461,072**	**2,037,652**	**1,292,626**	**2,178,420**	**3,471,046**

RICHMOND
EST. TEXAS 1837

FIVE YEAR FORCAST

The City provides a long-range forecast for the General Fund and Utility Fund, which are the major operating funds. This forecast is based on the best data available at the time, which finance believes are reasonable based on the circumstances. The forecast provides a future outlook based on a fiscally constrained plan that would fund the operations of the City. For planning purposes, elected officials can use the forecast to understand the financial implications of decisions.

It's important to understand that assumptions drive the forecast and that it is subject to change as variables materialize. A change in one or more of these assumptions can significantly alter the outcome of the forecast, which could have a tremendous impact on the City's operations.

The financial forecast is updated annually as part of the budget process to ensure that the City can continue to meet challenges, fulfill obligations, and assess long-range implications of approved operating, capital budgets and policies.

General Fund

Revenues

General Fund revenues are primarily driven by development related activities. While growth assumptions for the City are estimated at an average 7% per year from a Utility system standpoint, revenues growth in the General Fund is lower at an average 5.1%. This is primarily because of the cap on revaluation in property taxes, which caps growth to the lesser of 3.5% or $500,000, from the de minimis tax rate standpoint (for Cities with a population under 30,000).

Expenditures

General Fund operating expenditures are anticipated to grow an average of 3% over the forecast period, are primarily driven by growth in Salaries and Benefits. Non-operating expenditures are anticipated to remain flat over the forecast horizon.

Utility Fund

Revenues

Like the General Fund, Utility Fund revenues are also driven by development related activities. Growth within the Utilities fund is anticipated at an average of 7% over the forecast horizon. These revenues are driven by growth in Charges for Services as well as Fee related activity. This forecast is consistent with the assumptions used in the utilities master plan.

Expenditures

General Fund operating expenditures are anticipated to grow an average of 3% over the forecast period and are primarily driven by growth in Salaries and Benefits. Non-operating expenditures are anticipated to increase an average of 2% over the forecast horizon, primarily as a result of growth in overhead costs and capital items.

	FY19	FY20	FY20	FY21	FY21	FY21
	Prior Year Actuals	Current Budget	Year-End Estimates	Base Budget	Changes	Annual Budget
Revenue						
Operating						
Property Tax	2,843,564	3,004,201	3,004,201	3,075,000	-	3,075,000
Sales Tax	5,142,066	4,645,000	5,250,000	5,355,000	45,000	5,400,000
Other Taxes	829,786	708,500	822,500	862,700		862,700
Charges for Service	4,440,709	4,507,942	4,673,942	2,881,000		2,881,000
Fines & Forfeitures	430,262	430,000	290,000	370,000		370,000
Intergovernmental		209,953	871,768		7,160	7,160
License\Permits\Fees	644,963	761,600	430,600	666,000		666,000
Interest	12,255	42,792	50,792	50,000		50,000
Other	75,010	56,772	82,038	64,000		64,000
Operating Total	**14,418,615**	**14,366,760**	**15,475,841**	**13,323,700**	**52,160**	**13,375,860**
Non-Operating						
Transfers In	3,225,129	3,193,314	3,279,151	3,335,275		3,335,275
Other				100,000		100,000
Non-Operating Total	**3,225,129**	**3,193,314**	**3,279,151**	**3,435,275**		**3,435,275**
Revenue Total	**17,643,744**	**17,560,075**	**18,754,993**	**16,758,975**	**52,160**	**16,811,135**
Expenditure						
Operating						
Salaries & Benefits	11,371,620	12,378,362	11,628,362	12,359,208	(250,000)	12,109,208
Supplies	981,081	1,270,587	1,270,587	1,354,623	9,345	1,363,968
Repairs & Maintenance	543,221	594,695	594,695	487,130	130,050	617,180
Purchased Services	2,663,461	2,725,897	2,690,897	1,163,799	14,320	1,178,119
Professional Services	302,367	250,600	250,600	210,093		210,093
Capital Items/Other	857,776	286,784	355,742		21,683	21,683
Operating Total	**16,719,525**	**17,506,925**	**16,790,883**	**15,574,852**	**(74,602)**	**15,500,250**
Non-Operating						
Capital Items/Other	529,029	172,280	182,330		750,000	750,000
Non-Departmental	509,324	100,000	1,361,815	1,485,936	2,400	1,488,336
Transfers Out				337,000		337,000
Non-Operating Total	**1,038,353**	**272,280**	**1,544,145**	**1,822,936**	**752,400**	**2,575,336**
Expenditure Total	**17,757,879**	**17,779,205**	**18,335,028**	**17,397,788**	**677,798**	**18,075,586**
Net Income	**(114,135)**	**(219,130)**	**419,965**	**(638,813)**	**(625,638)**	**(1,264,451)**
Beginning Fund Balance	5,934,249	5,820,114	5,820,114	6,240,079		6,240,079
Ending Fund Balance	5,820,114	5,600,984	6,240,079	5,601,265	(625,638)	4,975,627
Fund Bal as % of Exp	32.8%	31.5%	34.0%	32.2%		27.5%
Fund Bal in Days	120	115	124	118		100

General Fund Long Range Forecast

	FY22	FY23	FY24	FY25	FY26
	Forecast	**Forecast**	**Forecast**	**Forecast**	**Forecast**
Revenue					
Operating					
Property Tax	3,182,625	3,405,409	3,643,787	3,898,852	4,171,772
Sales Tax	5,562,000	5,951,340	6,367,934	6,813,689	7,290,647
Other Taxes	888,581	950,782	1,017,336	1,088,550	1,164,748
Charges for Service	2,967,430	3,056,453	3,148,146	3,242,591	3,339,869
Fines & Forfeitures	381,100	407,777	436,321	466,864	499,544
Intergovernmental	7,375	7,891	8,443	9,034	9,667
License\Permits\Fees	712,620	762,503	815,879	872,990	934,099
Interest	51,500	55,105	58,962	63,090	67,506
Other	65,920	70,534	75,472	80,755	86,408
Operating Total	**13,819,151**	**14,667,794**	**15,572,282**	**16,536,415**	**17,564,261**
Non-Operating					
Transfers In	3,435,333	3,538,393	3,644,545	3,753,881	3,866,498
Other	100,000	100,000	100,000	100,000	100,000
Non-Operating Total	**3,535,333**	**3,638,393**	**3,744,545**	**3,853,881**	**3,966,498**
Revenue Total	**17,354,484**	**18,306,187**	**19,316,827**	**20,390,297**	**21,530,759**
Expenditure					
Operating					
Salaries & Benefits	12,472,484	12,846,659	13,232,058	13,629,020	14,037,891
Supplies	1,404,887	1,418,936	1,433,125	1,447,456	1,461,931
Repairs & Maintenance	635,696	642,053	648,473	654,958	661,508
Purchased Services	1,213,462	1,225,597	1,237,853	1,250,231	1,262,734
Professional Services	216,396	218,560	220,745	222,953	225,182
Capital Items/Other	22,333	22,557	22,782	23,010	23,240
Operating Total	**15,965,258**	**16,374,360**	**16,795,037**	**17,227,628**	**17,672,485**
Non-Operating					
Capital Items/Other	525,000	525,000	525,000	525,000	525,000
Non-Departmental	1,041,835	1,041,835	1,041,835	1,041,835	1,041,835
Transfers Out	337,000	337,000	337,000	337,000	337,000
Non-Operating Total	**1,903,835**	**1,903,835**	**1,903,835**	**1,903,835**	**1,903,835**
Expenditure Total	**17,869,093**	**18,278,195**	**18,698,872**	**19,131,464**	**19,576,320**
Net Income	**(514,609)**	**27,992**	**617,955**	**1,258,833**	**1,954,438**
Beginning Fund Balance	4,975,627	4,461,018	4,489,011	5,106,965	6,365,798
Ending Fund Balance	4,461,018	4,489,011	5,106,965	6,365,798	8,320,237
Fund Bal as % of Exp	25.0%	24.6%	27.3%	33.3%	42.5%
Fund Bal in Days	91	90	100	121	155

Utility Fund Long Range Forecast

	FY19	FY20	FY20	FY21	FY21	FY21
	Prior Year Actuals	Current Budget	Year-End Estimates	Base Budget	Changes	Annual Budget
Revenue						
Operating						
Charges for Service	7,408,276	8,052,500	8,033,000	8,217,390		8,217,390
License\Permits\Fees	236,859	360,400	360,400	360,400		360,400
Interest	3,415	2,600	22,600	5,000		5,000
Other	151,792	132,000	102,000	100,000		100,000
Operating Total	**7,800,343**	**8,547,500**	**8,518,000**	**8,682,790**		**8,682,790**
Non-Operating						
Transfers In	-					
Other				100,000		100,000
Non-Operating Total	**-**			**100,000**		**100,000**
Revenue Total	**7,800,343**	**8,547,500**	**8,518,000**	**8,782,790**		**8,782,790**
Expenditure						
Operating						
Salaries & Benefits	2,451,254	2,664,655	2,635,155	2,583,255		2,583,255
Supplies	835,918	1,098,330	1,098,330	1,020,363	4,312	1,024,675
Repairs & Maintenance	494,441	525,480	525,480	505,190	8,800	513,990
Purchased Services	982,815	679,511	679,511	750,052		750,052
Professional Services	89,084	242,300	242,300	20,980		20,980
Capital Items/Other	-	9,624	9,624			
Operating Total	**4,853,512**	**5,219,900**	**5,190,400**	**4,879,840**	**13,112**	**4,892,952**
Non-Operating						
Transfers Out	3,178,000	3,235,000	3,235,000	3,040,169	272,000	3,312,169
Capital Items/Other					88,000	88,000
Non-Departmental	42,985	92,600	92,600	723,621		723,621
Non-Operating Total	**3,220,985**	**3,327,600**	**3,327,600**	**3,763,790**	**360,000**	**4,123,790**
Expenditure Total	**8,074,498**	**8,547,500**	**8,518,000**	**8,643,630**	**373,112**	**9,016,742**
Net Income	**(274,155)**	**-**	**-**	**139,160**	**(373,112)**	**(233,952)**
Beginning Fund Balance	2,790,572	2,516,417	2,516,417	2,516,417		2,516,417
Ending Fund Balance	2,516,417	2,516,417	2,516,417	2,655,577		2,282,465
Fund Bal as % of Exp	31.2%	29.4%	29.5%	30.7%		25.3%
Fund Bal in Days	114	107	108	112		92

Utility Fund Long Range Forecast

	FY22	FY23	FY24	FY25	FY26
	Forecast	**Forecast**	**Forecast**	**Forecast**	**Forecast**
Revenue					
Operating					
Charges for Service	8,792,607	9,408,090	10,066,656	10,771,322	11,525,315
License\Permits\Fees	378,420	397,341	417,208	438,068	459,972
Interest	5,150	5,305	5,464	5,628	5,796
Other	103,000	106,090	109,273	112,551	115,927
Operating Total	**9,279,177**	**9,916,825**	**10,598,600**	**11,327,569**	**12,107,010**
Non-Operating					
Transfers In					
Other	100,000	100,000	100,000	100,000	100,000
Non-Operating Total	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**
Revenue Total	**9,379,177**	**10,016,825**	**10,698,600**	**11,427,569**	**12,207,010**
Expenditure					
Operating					
Salaries & Benefits	2,686,585	2,794,048	2,905,810	3,022,043	3,142,924
Supplies	1,034,922	1,045,271	1,055,724	1,066,281	1,076,944
Repairs & Maintenance	519,130	524,322	529,565	534,860	540,209
Purchased Services	757,552	765,128	772,779	780,507	788,312
Professional Services	21,190	21,402	21,616	21,832	22,050
Capital Items/Other	-	-	-	-	-
Operating Total	**5,019,379**	**5,150,171**	**5,285,494**	**5,425,523**	**5,570,440**
Non-Operating					
Transfers Out	3,411,534	3,513,880	3,619,296	3,727,875	3,839,712
Capital Items/Other	88,880	89,769	90,666	91,573	92,489
Non-Departmental	615,078	615,078	615,078	615,078	615,078
Non-Operating Total	**4,115,492**	**4,218,727**	**4,325,041**	**4,434,526**	**4,547,278**
Expenditure Total	**9,134,871**	**9,368,898**	**9,610,535**	**9,860,050**	**10,117,718**
Net Income	**244,306**	**647,928**	**1,088,066**	**1,567,519**	**2,089,292**
Beginning Fund Balance	2,282,465	2,526,771	3,174,698	4,262,764	5,830,283
Ending Fund Balance	2,526,771	3,174,698	4,262,764	5,830,283	7,919,576
Fund Bal as % of Exp	27.7%	33.9%	44.4%	59.1%	78.3%
Fund Bal in Days	101	124	162	216	286

CAPITAL PROJECTS

RICHMOND
EST. TEXAS 1837

RICHMOND

EST. TEXAS 1837

Capital Project Funds account for the acquisition or construction of major capital activities. Funding is provided by debt issuance, cash funding from operating funds, grants and donations.

Capital Improvement Process

The five-year Capital Improvement Program (CIP) for FY21-FY25 totals $27.6 million. Cost estimates for years two through five of the five-year CIP are for planning purposes only and are used in conjunction with the long-range financial plan of the City to determine potential project funding sources or to adjust project timing based on affordability. Estimates are based on the best information available, and ultimate project budgets may vary from estimates.

Fiscal Year 2021

FY21 capital projects total $3.7 million. Utilities projects make up the majority of the distribution at 79%. Streets projects are at 14%, Municipal projects are at 7%.

Municipal projects total $250,000 and include funding for the Police Department Renovations.

Streets projects total $500,000 and includes funding for design of future street reconstruction projects.

Wastewater projects total $1,615,000 and includes $653,000 for lift station rehabilitation, and $962,000 for the East Wastewater Treatment plant.

Water projects total $1,300,000 and includes $300,000 for Elevated Storage Tank Rehabilitation, and $1,000,000 for Heavy Metal Joint Pipe Replacement.

FY2021-2025 Capital Improvement Program

Capital Improvements are expenditures for the construction, purchase, or renovation of City facilities, property, or infrastructure. A Capital Improvement Program is a short-range plan, usually four to ten years, which identifies capital projects, equipment purchases, provides a planning schedule and identifies options for financing the plan.

The City's Capital Improvement Program is presented by providing:

(1) Capital Improvement Program Summary
(2) Capital Improvement Program Summary - categorized by source of funds
(3) Project Listing - categorized by funding source
(4) Individual (CIP) Project Detail worksheets for each project

(1) Capital Improvement Program Summary

Project Type	2021 Budget	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2021-2025 Total
Municipal	$ 250,000	$ -	$ -	$ 1,739,112	$ 91,520	$ 2,080,632
Streets	500,000	1,000,000	1,200,000	1,000,000	1,040,000	4,740,000
Drainage	-	-	-	-	-	-
Parks	-	-	-	-	-	-
Water	1,300,000	-	-	-	-	1,300,000
Wastewater	1,615,000	2,184,000	1,008,000	5,770,000	8,939,000	19,516,000
Total	**$ 3,665,000**	**$ 3,184,000**	**$ 2,208,000**	**$ 8,509,112**	**$ 10,070,520**	**$ 27,636,632**

Source of Funds	2021 Budget	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2021-2025 Total
General Revenue	$ 750,000	$ -	$ -	$ -	$ -	$ 750,000
CO'S	-	3,184,000	2,208,000	8,509,112	10,070,520	23,971,632
Revenue Bonds	-	-	-	-	-	-
Enterprise System Revenues	1,088,000	-	-	-	-	1,088,000
Other Funding Sources	1,827,000	-	-	-	-	1,827,000
Total	**$ 3,665,000**	**$ 3,184,000**	**$ 2,208,000**	**$ 8,509,112**	**$ 10,070,520**	**$ 27,636,632**

(2) FY2021-2025 Capital Improvement Program
Summary by Source of Funds

Certificates of Obligation

Project Type	2021 Budget	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2021-2025 Total
Municipal	$ -	$ -	$ -	$ 1,739,112	$ 91,520	$ 1,830,632
Streets	-	1,000,000	1,200,000	1,000,000	1,040,000	4,240,000
Drainage	-	-	-	-	-	-
Parks	-	-	-	-	-	-
Water	-	-	-	-	-	-
Wastewater	-	2,184,000	1,008,000	5,770,000	8,939,000	17,901,000
CO'S	**$ -**	**$ 3,184,000**	**$ 2,208,000**	**$ 8,509,112**	**$ 10,070,520**	**$ 23,971,632**

Enterprise System Revenues

Project Type	2021 Budget	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2021-2025 Total
Municipal	-	-	-	-	-	$ -
Water	1,000,000	-	-	-	-	1,000,000
Wastewater	88,000	-	-	-	-	88,000
Enterprise System Revenues	**$ 1,088,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,088,000**

General Revenue

Project Type	2021 Budget	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2021-2025 Total
Municipal	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
Streets	500,000	-	-	-	-	500,000
Drainage	-	-	-	-	-	-
Parks	-	-	-	-	-	-
General Revenue	**$ 750,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 750,000**

Other Funding Sources

Project Type	2021 Budget	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2021-2025 Total
Municipal	$ -	$ -	$ -	$ -	$ -	$ -
Streets	-	-	-	-	-	-
Drainage	-	-	-	-	-	-
Parks	-	-	-	-	-	-
Water	300,000	-	-	-	-	300,000
Wastewater	1,527,000	-	-	-	-	1,527,000
Other Funding Sources	**$ 1,827,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,827,000**

(3) FY2021-2025 Capital Improvement Program
Project Listing By Funding Source

General Revenue

Project#	Project Name	2021 Budget	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2021-2025 Total
ST2102	Streets Rehabilitation	500,000	-	-	-	-	500,000
MU2003	Police Department Renovation	250,000	-	-	-	-	250,000
	General Revenue	**$ 750,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 750,000**

Certificates of Obligation

Project#	Project Name	2021 Budget	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2021-2025 Total
MU2003	Police Department Renovation	-	-	-	1,739,112	91,520	1,830,632
ST2102	Street Rehabilitation	-	1,000,000	1,200,000	1,000,000	1,040,000	4,240,000
WW2102	Lift Station Rehabilitation	-	-	-	-	-	-
WW2101	Regional Wastewater Plant Upgrades	-	2,184,000	1,008,000	5,770,000	8,939,000	17,901,000
	CO'S	**$ -**	**$ 3,184,000**	**$ 2,208,000**	**$ 8,509,112**	**$ 10,070,520**	**$ 23,971,632**

Enterprise System Revenues

Project#	Project Name	2021 Budget	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2021-2025 Total
WA2102	Water Line Rehabilitation	1,000,000	-	-	-	-	1,000,000
WW2102	East Wastwater Treatment Plant	88,000	-	-	-	-	88,000
	Enterprise System Revenues	**$ 1,088,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,088,000**

Other Funding Sources

Project#	Project Name	2021 Budget	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2021-2025 Total
WA2101	Elevated Storage Tank Rehabilitation	300,000	-	-	-	-	300,000
WW2101	Lift Station Rehabilitation	653,000	-	-	-	-	653,000
WW2102	East Wastwater Treatment Plant	874,000	-	-	-	-	874,000
	Other Funding Sources	**$ 1,827,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,827,000**

CITY OF RICHMOND
2021 - 2025 CAPITAL IMPROVEMENT PROGRAM
MUNICIPAL

PROJECT NAME	2021 Budget	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2021-2025 TOTAL
Police Department Renovation	250,000	-	-	1,739,112	91,520	2,080,632
TOTAL	**$ 250,000**	**$ -**	**$ -**	**$ 1,739,112**	**$ 91,520**	**$ 2,080,632**

SOURCE OF FUNDS	2021 Budget	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2021-2025 TOTAL
General Revenue	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
CO'S	-	-	-	1,739,112	91,520	1,830,632
Revenue Bonds	-	-	-	-	-	-
Enterprise System Revenues	-	-	-	-	-	-
Other Funding Sources	-	-	-	-	-	-
TOTAL	**$ 250,000**	**$ -**	**$ -**	**$ 1,739,112**	**$ 91,520**	**$ 2,080,632**

CITY OF RICHMOND
2021 - 2025 CAPITAL IMPROVEMENT PROGRAM
STREETS

PROJECT NAME	2021 Budget	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2021-2025 TOTAL
Street Rehabilitation	500,000	1,000,000	1,200,000	1,000,000	1,040,000	4,740,000
TOTAL	**$ 500,000**	**$ 1,000,000**	**$ 1,200,000**	**$ 1,000,000**	**$ 1,040,000**	**$ 4,740,000**

SOURCE OF FUNDS	2021 Budget	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2021-2025 TOTAL
General Revenue	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
CO'S	-	1,000,000	1,200,000	1,000,000	1,040,000	4,240,000
Revenue Bonds	-	-	-	-	-	-
Enterprise System Revenues	-	-	-	-	-	-
Other Funding Sources	-	-	-	-	-	-
TOTAL	**$ 500,000**	**$ 1,000,000**	**$ 1,200,000**	**$ 1,000,000**	**$ 1,040,000**	**$ 4,740,000**

CITY OF RICHMOND
2021 - 2025 CAPITAL IMPROVEMENT PROGRAM
WATER

PROJECT NAME	2021 Budget	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2021-2025 TOTAL
Elevated Storage Tank	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
Water Line Rehabilitation	1,000,000	-	-	-	-	1,000,000
TOTAL	**$ 1,300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,300,000**

SOURCE OF FUNDS	2021 Budget	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2021-2025 TOTAL
General Revenue	$ -	$ -	$ -	$ -	$ -	$ -
CO'S	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-
Enterprise System Revenues	1,000,000	-	-	-	-	1,000,000
Other Funding Sources	300,000	-	-	-	-	300,000
TOTAL	**$ 1,300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,300,000**

CITY OF RICHMOND
2021 - 2025 CAPITAL IMPROVEMENT PROGRAM
WASTEWATER

PROJECT NAME	2021 Budget	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2021-2025 TOTAL
Lift Station Rehabilitation	653,000	2,184,000	1,008,000	5,770,000	8,939,000	18,554,000
East Wastewater Treatment Plant	962,000	-	-	-	-	962,000
TOTAL	**$ 1,615,000**	**$ 2,184,000**	**$ 1,008,000**	**$ 5,770,000**	**$ 8,939,000**	**$ 19,516,000**

SOURCE OF FUNDS	2021 Budget	2022 Estimate	2023 Estimate	2024 Estimate	2025 Estimate	2021-2025 TOTAL
General Revenue	$ -	$ -	$ -	$ -	$ -	$ -
CO'S	-	2,184,000	1,008,000	5,770,000	8,939,000	17,901,000
Revenue Bonds	-	-	-	-	-	-
Enterprise System Revenues	88,000	-	-	-	-	88,000
Other Funding Sources	1,527,000	-	-	-	-	1,527,000
TOTAL	**$ 1,615,000**	**$ 2,184,000**	**$ 1,008,000**	**$ 5,770,000**	**$ 8,939,000**	**$ 19,516,000**

CITY OF RICHMOND
2021-2025 CAPITAL IMPROVEMENT PROGRAM

PROJECT NO.	**PROJECT TITLE**
MU2003	Police Department Renovation

DESCRIPTION

This project will result in the renovation and remodeling of the existing Police Department Headquarters. The project is divided into three phases:
2020 -Connector Lobby and window re-sealing,
2021 - conversion of jail cells into office space, lunch room expansion, and salley port upgrade
2024- Historic Jail renovation, and Expansion of Building.

JUSTIFICATION

The police department lacks space and infrastructure to operate efficiently. This project will

IMPACT ON OPERATING BUDGET

Expenditures	**2021**	**2021**	**2022**	**2023**	**2024**
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operations & Maintenance	-	-	-	-	-
Capital	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PROJECT COSTS	**Project Budget To Date**	**FISCAL YEAR PLAN**					**Project Total**
		BUDGET	**PLANNED**				
		2021	**2022**	**2023**	**2024**	**2025**	
Analysis/Study/Assessment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Preliminary Engineering Design	-	-	-	-	-	-	-
Design	75,300	-	-	-	-	-	75,300
Construction	37,966	250,000	-	-	1,739,112	91,520	2,118,598
Land/ROW	-	-	-	-	-	-	-
Furniture, Fixtures & Equipment	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
TOTAL COSTS	**$ 113,266**	**$ 250,000**	**$ -**	**$ -**	**$ 1,739,112**	**$ 91,520**	**$ 2,193,898**

SOURCE OF FUNDS	**Project Budget To Date**	**FISCAL YEAR PLAN**					**Project Total**
		BUDGET	**PLANNED**				
		2021	**2022**	**2023**	**2024**	**2025**	
General Revenue	$ 75,300	$ 250,000	$ -	$ -	$ -	$ -	325,300
CO'S	-	-	-	-	1,739,112	91,520	1,830,632
Revenue Bonds	-	-	-	-	-	-	-
Enterprise System Revenues	-	-	-	-	-	-	-
Other Funding Sources	37,966	-	-	-	-	-	37,966
TOTAL SOURCE	**$ 113,266**	**$ 250,000**	**$ -**	**$ -**	**$ 1,739,112**	**$ 91,520**	**$ 2,193,898**

PROJECT SCHEDULE	**START (MTH, YEAR)**	**FINISH (MTH, YEAR)**
Analysis/Study/Assessment		
Preliminary Engineering Design		
Design		
Construction	Oct-19	Sep-21
Land/ROW		
Furniture, Fixtures & Equipment		
TOTAL PROJECT		

OTHER:

General revenue will be transferred to the Cash CIP Fund for project management and control.

Goal:	Quality Infrastructure
Project Manager:	Howard Christian
Estimator:	

CITY OF RICHMOND
2021-2025 CAPITAL IMPROVEMENT PROGRAM

PROJECT NO.	PROJECT TITLE
ST2102	Street Rehabilitation

DESCRIPTION

This project will result in the reconstruction of new streets throughout the City to include new concrete, curb and gutter, as well as upgrades to storm sewer, and new sidewalks.

JUSTIFICATION

This funding will support the City's street assessment program and recommendations.

IMPACT ON OPERATING BUDGET

Expenditures	2021	2022	2023	2024	2025
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operations & Maintenance	-	-	-	-	-
Capital	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

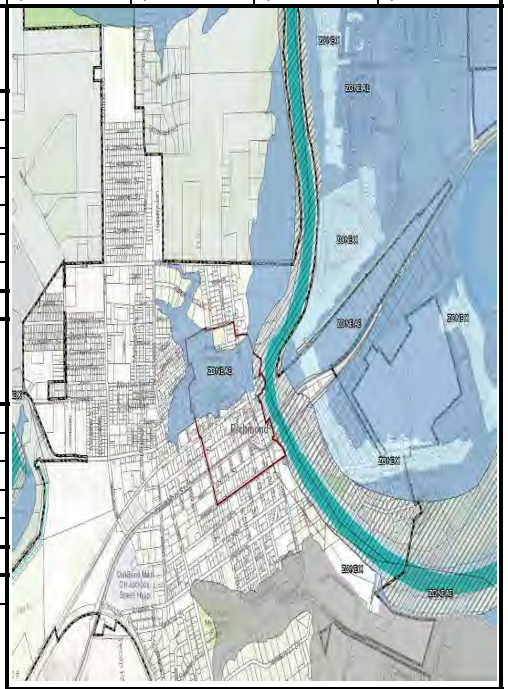
PROJECT COSTS	Project Budget To Date	FISCAL YEAR PLAN BUDGET 2021	PLANNED 2022	2023	2024	2025	Project Total
Analysis/Study/Assessment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Preliminary Engineering Design	-	-	-	-	-	-	-
Design	-	500,000	-	-	-	-	500,000
Construction	-	-	1,000,000	1,200,000	1,000,000	1,040,000	4,240,000
Land/ROW	-	-	-	-	-	-	-
Furniture, Fixtures & Equipment	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
TOTAL COSTS	**$ -**	**$ 500,000**	**$ 1,000,000**	**$ 1,200,000**	**$ 1,000,000**	**$ 1,040,000**	**$ 4,740,000**

SOURCE OF FUNDS	Project Budget To Date	FISCAL YEAR PLAN BUDGET 2021	PLANNED 2022	2023	2024	2025	Project Total
General Revenue	$ -	$ 500,000	$ -	$ -	$ -	$ -	500,000
CO'S	-	-	1,000,000	1,200,000	1,000,000	1,040,000	4,240,000
Revenue Bonds	-	-	-	-	-	-	-
Enterprise System Revenues	-	-	-	-	-	-	-
Other Funding Sources	-	-	-	-	-	-	-
TOTAL SOURCE	**$ -**	**$ 500,000**	**$ 1,000,000**	**$ 1,200,000**	**$ 1,000,000**	**$ 1,040,000**	**$ 4,740,000**

PROJECT SCHEDULE	START (MTH, YEAR)	FINISH (MTH, YEAR)
Analysis/Study/Assessment		
Preliminary Engineering Design		
Design	Oct-20	Sep-21
Construction	Oct-21	Sep-22
Land/ROW		
Furniture, Fixtures & Equipment		
TOTAL PROJECT		

OTHER:

PAYG CIP transfer from General Fund



Goal: Quality Infrastructure

Project Manager: Howard Christian

Estimator:

CITY OF RICHMOND
2021-2025 CAPITAL IMPROVEMENT PROGRAM

PROJECT NO.	PROJECT TITLE
WA2101	Elevated Storage Tank Rehabilitation

DESCRIPTION

The purpose of this project is to maintain the elevated storage tank in working condition to support continued growth on the system. The elevated tank for this project is the Ransom Road EST.

JUSTIFICATION

This project is part of the Integrated Utility Master Plan, W10.

IMPACT ON OPERATING BUDGET

Expenditures	2021	2022	2023	2024	2025
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operations & Maintenance	-	-	-	-	-
Capital	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PROJECT COSTS	Project Budget To Date	FISCAL YEAR PLAN BUDGET 2021	PLANNED 2022	2023	2024	2025	Project Total
Analysis/Study/Assessment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Preliminary Engineering Design	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Construction	-	300,000	-	-	-	-	300,000
Land/ROW	-	-	-	-	-	-	-
Furniture, Fixtures & Equipment	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
TOTAL COSTS	**$ -**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**

SOURCE OF FUNDS	Project Budget To Date	FISCAL YEAR PLAN BUDGET 2021	PLANNED 2022	2023	2024	2025	Project Total
General Revenue	$ -	$ -	$ -	$ -	$ -	$ -	-
CO'S	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-
Enterprise System Revenues	-	-	-	-	-	-	-
Other Funding Sources	-	300,000	-	-	-	-	300,000
TOTAL SOURCE	**$ -**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**

PROJECT SCHEDULE	START (MTH, YEAR)	FINISH (MTH, YEAR)
Analysis/Study/Assessment		
Preliminary Engineering Design		
Design		
Construction	Oct-19	Sep-20
Land/ROW		
Furniture, Fixtures & Equipment		
TOTAL PROJECT		

OTHER:

Water Impact Fees

City Goal:	Safe & Adequate Water Supply
Project Manager:	Howard Christian
Estimator:	

CITY OF RICHMOND
2021-2025 CAPITAL IMPROVEMENT PROGRAM

PROJECT NO.	PROJECT TITLE
WA2102	Water Line Rehabilitation

DESCRIPTION

The purpose of this project is replace lead joint water lines with new PVC piping. This project is recommended as a result of the conversion to surface water.

JUSTIFICATION

This project is part of the Integrated Utility Master Plan, W1.

IMPACT ON OPERATING BUDGET

Expenditures	2021	2022	2023	2024	2025
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operations & Maintenance	-	-	-	-	-
Capital	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PROJECT COSTS	Project Budget To Date	FISCAL YEAR PLAN BUDGET 2021	PLANNED 2022	2023	2024	2025	Project Total
Analysis/Study/Assessment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Preliminary Engineering Design	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Construction	-	1,000,000	-	-	-	-	1,000,000
Land/ROW	-	-	-	-	-	-	-
Furniture, Fixtures & Equipment	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
TOTAL COSTS	**$ -**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**

SOURCE OF FUNDS	Project Budget To Date	FISCAL YEAR PLAN BUDGET 2021	PLANNED 2022	2023	2024	2025	Project Total
General Revenue	$ -	$ -	$ -	$ -	$ -	$ -	-
CO'S	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-
Enterprise System Revenues	-	1,000,000	-	-	-	-	1,000,000
Other Funding Sources	-	-	-	-	-	-	-
TOTAL SOURCE	**$ -**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**

PROJECT SCHEDULE	START (MTH, YEAR)	FINISH (MTH, YEAR)
Analysis/Study/Assessment		
Preliminary Engineering Design		
Design		
Construction	Oct-20	Sep-21
Land/ROW		
Furniture, Fixtures & Equipment		
TOTAL PROJECT		

OTHER:

Surface Water Fund Balance

City Goal: Safe & Adequate Water Supply

Project Manager: Howard Christian

Estimator:

CITY OF RICHMOND
2021-2025 CAPITAL IMPROVEMENT PROGRAM

PROJECT NO.	PROJECT TITLE
WW2101	Lift Station Rehabilitation

DESCRIPTION

The purpose of this project is to rehabilitate North Second wastewater lift station. Typical lift station rehabilitation is every 25 years and includes recoating the wet well, new pumps and controls, new pump riser pipes, and new electrical service.

JUSTIFICATION

Timely routine lift station rehabilitation is essential to keeping wastewater flowing efficiently to the wastewater treatment plant. This project is part of the Integrated Utility Master Plan, WW1.

IMPACT ON OPERATING BUDGET

Expenditures	2021	2022	2023	2024	2025
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operations & Maintenance	-	-	-	-	-
Capital	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PROJECT COSTS	Project Budget To Date	FISCAL YEAR PLAN BUDGET 2021	PLANNED 2022	2023	2024	2025	Project Total
Analysis/Study/Assessment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Preliminary Engineering Design	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Construction	-	653,000	-	-	-	-	653,000
Land/ROW	-	-	-	-	-	-	-
Furniture, Fixtures & Equipment	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
TOTAL COSTS	**$ -**	**$ 653,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 653,000**

SOURCE OF FUNDS	Project Budget To Date	FISCAL YEAR PLAN BUDGET 2021	PLANNED 2022	2023	2024	2025	Project Total
General Revenue	$ -	$ -	$ -	$ -	$ -	$ -	-
CO'S	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-
Enterprise System Revenues	-	-	-	-	-	-	-
Other Funding Sources	-	653,000	-	-	-	-	653,000
TOTAL SOURCE	**$ -**	**$ 653,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 653,000**

PROJECT SCHEDULE	START (MTH, YEAR)	FINISH (MTH, YEAR)
Analysis/Study/Assessment		
Preliminary Engineering Design		
Design		
Construction	Oct-20	Sep-21
Land/ROW		
Furniture, Fixtures & Equipment		
TOTAL PROJECT		

OTHER:

Year 1: Impact Fee Fund

City Goal: Public Health & Environmental Safety

Project Manager: Howard Christian

Estimator:

CITY OF RICHMOND
2021-2025 CAPITAL IMPROVEMENT PROGRAM

PROJECT NO.	PROJECT TITLE
WW2102	Regional Wastewater Plant (East Wastewater Plant)

DESCRIPTION

The purpose of this project is to begin the TCEQ permitting process, ROW and easement aquisition, and detailed cost estimate for the new wastewater plant off of Pitts road.

JUSTIFICATION

This project is needed as part of the City's Utility master plan, and is necessary to accommodate continued development within the City and the ETJ. This project is part of the Integrated Utility Master Plan, WW14.

IMPACT ON OPERATING BUDGET

Expenditures	2021	2022	2023	2024	2025
Personnel Services	$ -	$ -	$ -	$ -	$ -
Operations & Maintenance	-	-	-	-	-
Capital	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

PROJECT COSTS	Project Budget To Date	FISCAL YEAR PLAN BUDGET 2021	PLANNED 2022	2023	2024	2025	Project Total
Analysis/Study/Assessment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Preliminary Engineering Design	-	-	-	-	-	-	-
Design	-	962,000	-	-	-	-	962,000
Construction	-	-	2,184,000	1,008,000	5,770,000	8,939,000	17,901,000
Land/ROW	-	-	-	-	-	-	-
Furniture, Fixtures & Equipment	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
TOTAL COSTS	**$ -**	**$ 962,000**	**$ 2,184,000**	**$ 1,008,000**	**$ 5,770,000**	**$ 8,939,000**	**$ 18,863,000**

SOURCE OF FUNDS	Project Budget To Date	FISCAL YEAR PLAN BUDGET 2021	PLANNED 2022	2023	2024	2025	Project Total
General Revenue	$ -	$ -	$ -	$ -	$ -	$ -	-
CO'S	-	-	2,184,000	1,008,000	5,770,000	8,939,000	17,901,000
Revenue Bonds	-	-	-	-	-	-	-
Enterprise System Revenues	-	88,000	-	-	-	-	88,000
Other Funding Sources	-	874,000	-	-	-	-	874,000
TOTAL SOURCE	**$ -**	**$ 962,000**	**$ 2,184,000**	**$ 1,008,000**	**$ 5,770,000**	**$ 8,939,000**	**$ 18,863,000**

PROJECT SCHEDULE	START (MTH, YEAR)	FINISH (MTH, YEAR)
Analysis/Study/Assessment		
Preliminary Engineering Design		
Design		
Construction	Oct-20	Sep-21
Land/ROW		
Furniture, Fixtures & Equipment		
TOTAL PROJECT		

OTHER:

Year 1 Design: Impact Fees & System Revenues.
Construction: Future Bonds

City Goal: Public Health & Environmental Safety

Project Manager: Howard Christian

Estimator:

RICHMOND
EST. TEXAS 1837

APPENDICES

Account Number
A set of accounts used in the general ledger by the City to indicate the fund, department, activity and object code.

Accounting System
The methods and records established to identify, assemble, analyze, classify, record, and report the City's transactions and to maintain accountability for the related assets and liabilities.

Accounts Payable
A liability reflecting amounts owed for goods and Services received by the City.

Accounts Receivable
An asset reflecting amounts due from other persons or organizations for goods and services furnished by the City.

Accrual Basis of Accounting (Full)
A basis of accounting in which revenues and expenses are recorded at the time they occur, rather than at the time cash is received or paid by the city.

Adopted Budget
The final budget adopted by ordinance by the City Commission.

Ad Valorem Taxes
Commonly referred to as property taxes. The charges levied on all real and certain personal property according to the property's assessed value and the tax rate.

Advanced Refunding Bonds
Bonds issued to refinance an outstanding bond issue before the date the outstanding bonds become due or callable. Proceeds of the advance refunding are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds or Other authorized securities and used to redeem the underlying bonds at their maturity or call date, to pay interest on the bonds being refunded, or to pay interest on the advance refunding bonds.

Annual Budget
A budget applicable to a single fiscal year.

Appropriated Fund Balance
A portion of existing fund balance that is incorporated into the subsequent year's budget to "balance" expected expenditures in excess of expected revenues.

Appropriation
A sum of money or total of assets devoted to a special purpose.

Arbitrage
In the context of government finance, the reinvestment of the proceeds of tax-exempt securities in materially higher-yielding taxable securities.

Assessed Value/Valuation
A valuation set upon real estate or other property as a basis for levying property taxes. All property values within the City of Richmond are assessed by the Fort Bend County Appraisal District.

Asset
The resources and property of the City that can be used or applied to cover liabilities.

Audit
An examination or verification of the financial accounts and records. The City is required to have an annual audit conducted by qualified certified public accountants.

Balanced Budget
A budget in which revenues plus use of fund balance are equal to expenditures.

Base Budget
The budget needed to maintain the current operations and service levels of the City.

Basis of Accounting
Timing of recognition for financial reporting purposes (when the effects of transactions or events should be recognized in financial statements.

Bond
A written promise to pay a specified sum of money (called the principal amount) at a specific date or dates in the future (called the maturity dates) carrying interest at a specified rate, usually paid periodically. The difference between a bond and a note is that a bond is issued for a longer period and requires greater legal formality. The most common types of bonds are general obligation and revenue bonds.

Bond Rating
A rating assigned by outside credit rating companies which gives investors an idea of the credit worthiness of the City.

Bonded Debt
The portion of indebtedness represented by outstanding (unpaid) bonds.

Bonds Issued
Bonds sold by the City.

Bonds Payable
The face value of bonds issued and unpaid.

Budget
A plan of financial operation containing an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Amendment
A formal legal procedure utilized by the City to revise a budget appropriation during a fiscal year.

Budget Calendar
A schedule containing key dates which the City follows for each stage of the preparation, adoption and administration of the budget.

Budget Message
A general discussion of the proposed budget as presented in writing by the City Manager to the City Commission.

Business-type Activities
One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities usually are reported in enterprise funds.

Capital Assets
Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital Improvements
Expenditures for the construction, purchase, or renovation of City facilities or property.

Capital Improvements Program (CIP)
A plan for capital expenditures and improvements to be incurred each year over a fixed period of years to meet capital needs arising from the long-term capital needs.

Capital Outlay
Expenditures resulting in the acquisition of or addition to the City's fixed assets.

Capital Projects Fund
Fund type used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets (excluding capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

Cash Basis of Accounting
A basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Certified Appraisal Tax Roll
The final property appraisal roll, as calculated by the Fort Bend County Central Appraisal District.

Component Unit
legally separate organization that must be included in the financial report of the primary government.

Comprehensive Annual Financial Report (CAFR)
The official annual financial report of a government that encompasses all funds and component units of the government.

Consumer Price Index (CPI)
The measure of price level computed by the Bureau of Labor Statistics on a monthly basis. it is the ration of the cost of specific consumer items in any one year to the cost of those items in the base year.

Current Taxes
Property taxes that are levied and due within one year.

Debt Service Fund
Governmental fund type used to account for accumulations of resources that are restricted, committed, or assigned to expenditure for principal and interest.

Debt Service Requirements
The amount of money required to pay interest and principal for a specified period on outstanding debt.

Deficit
The excess of the liabilities of a fund over it's assets; or The excess of expenditures over revenues during an accounting period or, in case of proprietary funds, the excess of expenses over revenues during an accounting period.

Delinquent Taxes
Property taxes remaining unpaid after the due date. Delinquent taxes incur penalties and interest at rates specified by law.

Department
A functional group of the City with related activities aimed at accomplishing a major City service or program (e.g. the Fire Department).

Depreciation
The prorating of the cost of a fixed asset over the estimated service life of the asset. Each period is charged with a portion of such cost, and through this process, the entire cost of the asset is ultimately charged off as an expense. In governmental accounting, depreciation may be recorded in proprietary funds. Assets in the general governmental funds are expensed entirely when purchased.

Developer Fees
Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of development.

Distinguished Budget Presentation Award

An award presented annually by the Government finance Officers Association of the United States and Canada for the City's budget document. In order to receive the award, the City's budget document must meet stringent disclosure requirements, including the budget as a policy document, financial plan, communications device and an operations guide.

Effective Tax Rate

The rate which produces the same effect in terms of the total amount of taxes as compared to the prior year. The computation of the effective rate is governed by the State of Texas.

Encumbrances

Commitments related to unperformed (executory) contracts for goods or services.

Enterprise Fund

Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Equity

The difference between assets and liabilities of the fund.

Expenditures

Under the current financial resources measurement focus, decreases in net financial resources not properly classified as *other financing uses.*

Expense

Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period.

Extra-Territorial Jurisdiction (ETJ)

The unincorporated area that is contiguous to the corporate boundaries of a City. The ETJ area for the City of Richmond extends from the City's boundaries. Cities have certain powers in their ETJ's to promote and protect the general health, safety, and welfare of persons residing in and adjacent to the City.

Fiduciary Funds

A category of funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Final Amended Budget

The original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes applicable to the fiscal year, whenever signed into law or otherwise legally authorized.

Financial Statement
A tabulation of amounts, derived from accounting records and expressed in words and dollars, that displays either (1) the financial position of the reporting unit at the moment in time or (2) inflows and outflows of resources from transactions or other events during a period of time.

Financial Statement Audit
Examination designed to provide independent assurance that the financial statements are fairly presented in conformity with GAAP.

Fiscal Year (FY)
The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City's fiscal year begins each October 1st and ends the following September 30th.

Fixed Assets
Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture, and equipment.

Franchise Tax
A special privilege granted by a City, permitting the continued use of public property, such as city streets, rights-of-way, usually involving the elements of monopoly and regulation.

Full Faith and Credit
A pledge to the City's taxing power to repay debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or tax supported debt.

Full-time Equivalent (FTE)
A term to indicate the number of annual hours for a position. For example: an employee working 40 hours per week for 52 weeks per year will have 2080 annual hours. Therefore 2080 hours will equal one FTE.

Fund
Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations restrictions, or limitations.

Fund Balance
Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

Fund Classification
One of three categories (governmental, proprietary and fiduciary) used to categorize fund types.

Fund Type
One of eleven categories into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

General Fund
One of five governmental fund types. The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources not accounted for in some other fund.

General Ledger
A record containing the accounts needed to reflect the financial position and the results of operations of an entity.

General Obligation Bonds
Bonds backed by the full faith and credit of the City.
See Full Faith and Credit.

Generally Accepted Accounting Principles (GAAP)
Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

Geographic Information Systems (GIS)
A computer system that is capable of capturing, storing, analyzing, and displaying geographically referenced information; that is identified according to location.

Government Finance Officers Association
The association of public finance professionals who sponsors the Distinguished Budget Presentation award Program and the Certificate of Achievement for Excellence in Financial Reporting Program.

Governmental Accounting, Auditing, and Financial Reporting (GAAFR)
A publication of the Government Finance Officers Association. It is also known as the "Blue Book".

Governmental Accounting Standards Board (GASB)
The authoritative accounting and financial reporting standard-setting body for governmental entities.

Governmental Funds
Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Groundwater Reduction Plan (GRP)
A plan mandated by the Fort Bend Subsidence District to convert from well water to surface water.

Hotel/Motel Occupancy Tax
A tax levied upon the cost of occupancy of any Room or space furnished by any hotel or other Lodgings. Revenue received is earmarked for Local tourism.

Impact Fees
Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

Independent Auditor's Report
Formal written communication of the results of an audit. In a financial statement audit, the independent auditor's report typically will offer (or disclaim) an opinion on whether a set of financial statements is fairly presented in conformity with GAAP (or in conformity with some other comprehensive basis of accounting).

Indirect Expenses
Expenses that cannot be specifically associated with a given service, program, or department and thus, cannot be clearly associated with a functional category.

Inflow of Resources
An acquisition of net position by the government that is applicable to the reporting period.

Infrastructure
Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, drainage systems, tunnels and water and sewer systems.

Interfund Transfers
Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without requirement for repayment.

Intergovernmental Revenues
Revenues from other governments in the form of grants, entitlements, or payments in lieu of taxes.

Levy
To impose taxes, special assessments or service charges for the support of government activities. The total amount of taxes, special assessments or service charges imposed by a government.

Liabilities
Present obligations to sacrifice resources that the government has little or no discretion to avoid.

Long-Term Debt
Debt with a maturity of more than one year after the Date of issuance.

Maintenance and Operations (M&O)
Expenditures of a recurring nature which are necessary for the operation of a department or activity. Does not include capital outlay or debt service expenditures.

Mixed Beverage Tax
A tax imposed on the gross receipts of a license for the sale, preparation or serving of mixed beverages.

Modified Accrual Basis
Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: (1). Revenues are not recognized until they are measurable and available and

(2). expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred, (if earlier).

Net General Obligation Debt

General obligation debt reduced by the amount of any accumulated resources restricted to repaying the principal of such debt.

Net Position

The residual of all other financial statement elements presented in a statement of financial position.

No-new-revenue tax rate

The no-new-revenue tax rate is the tax rate for the current tax year that will raise the same amount of property tax revenue for City from the same properties in both the preceding tax year and the current tax year.

Operating Budget:

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing activities of the City are controlled.

Operating Revenues and Expenses

Cost of goods sold, and services provided to customers and the revenue thus generated.

Ordinance

A formal legislative enactment by the City Commission.

Original Budget

First complete appropriated budget. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes before the beginning of the fiscal year. The original budget should also include actual appropriation amounts automatically carried over from prior years by law.

Outflow of Resources

A consumption of net position by the government that is applicable to the reporting period.

Paying Agent

An entity responsible for paying the bond principal and interest on behalf of the City.

Payment in Lieu of Taxes (PILOT)

Payment that a property owner not subject to taxation makes to a government to compensate it for services that the property owner receives that normally are financed through property taxes.

Pension (and other employee benefit) Trust Funds

Fiduciary fund type used to report resources that are required to be held in trust for the members and beneficiaries of pension plans, OPEB plans, or other employee benefit plans.

Permanent Funds
Governmental fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizens).

Principal
The face value of a bond, payable on stated dates of maturity.

Private-Purpose Trust Funds
Fiduciary fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments.

Proposed Budget
The budget originally proposed by the City Manager to the City Commission. Amendments are frequently made to the proposed budget to arrive at the adopted budget.

Proprietary Funds
Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

Refunding
Issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose (a current refunding), or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at some later date (an advance refunding).

Reimbursements
Transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it.

Resolution
A Special or temporary order of the City Commission. Requires less formality than an ordinance.

Restricted Fund Balance
The portion of the net position of a governmental fund that represents resources subject to externally enforceable constraints.

Restricted Net Position
One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. It consists of restricted assets reduced by liabilities and deferred inflow of resources related to those assets. Generally, a liability or deferred inflow of resources relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability/ deferred inflow of resources or if the liability will be liquidated with the restricted assets reported.

Retained Earnings
An equity account reflecting the accumulated earnings of a proprietary fund.

Revenue
An increase in the net current assets of a governmental fund type. (2) Increases in the net total assets of a proprietary fund type.

Revenue Bonds
Bonds whose principal and interest are payable exclusively from earnings of a proprietary fund.

Sales Tax
A general tax on sales levied on persons and businesses selling merchandise or services in the city limits on a retail basis.

Single Audit
Audit designed to meet the needs of all federal grantor agencies and performed in accordance with the Single Audit Act of 1984 (as amended) and Office of Management and Budget (OMB) *Circular A-133 Audits of States, Local Governments, and Non-profit Organizations.*

Special Revenue Fund
Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

Strategic Plan
A document used to communicate with the organization the organizations goals, the actions needed to achieve those goals and all of the other critical elements developed during the planning exercise.

Tap Fees
Fees charged to join or to extend an existing utility system.

Tax Abatement
The full or partial exemption from ad valorem taxes for a specified time of certain real property located in a designated zone and for economic development purposes.

Tax Levy Ordinance
An ordinance through which taxes are levied.

Tax Rate
The amount of tax levied for each $100 of taxable value.

Tax Roll
The official list showing the amount of taxes levied against each taxpayer or property.

Taxes
Compulsory charges levied by a government to finance services performed for the common benefit.

Texas Commission on Environmental Quality (TCEQ)

A regulatory body of the State of Texas regulating and establishing environmental procedures relating to the use of natural resources.

Texas Municipal Retirement System (TMRS)

The retirement system which provides retirement coverage and benefits administration to over 600 municipal entities in the State of Texas. The TMRS was created by the Texas Legislature and is governed by a board, which is appointed by the Governor, with the advice of the State Senate.

Unassigned Fund Balance

The difference between total fund balance in governmental fund and its nonspendable, restricted, committed, and assigned components.

Unavailable Revenue

Resource inflows that do not qualify for recognition as revenue in a governmental fund because they are not yet considered to be available.

Unencumbered Appropriations

Portion of an appropriation remaining after the deduction of expenditures and encumbrances.

Unearned Revenue

A liability for resources obtained prior to revenue recognition.

Unrestricted Fund Balance

The difference between total fund balance in a governmental fund and its nonspendable and restricted components.

Unrestricted Net Position

One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. It is the difference between total net position and its two other components (net investment in capital assets and restricted net position).

User Charges

The payment of a fee for direct receipt of a public service by a party benefiting from the service (e.g. water and sewer fees).

Voter-approval tax rate

The voter approval tax rate is the highest tax rate that the City may adopt without holding an election to seek voter approval of the rate.

Working Capital

For enterprise funds, the excess of current assets over current liabilities.

A

ACM: Assistant City Manger
ADA: Americans with Disability Act
AED: Automatic External Defibrillator
AFG: Assistance to Firefighters Grant
ARB: Appraisal Review Board

B

B & B: Bed and Breakfast
BAN: Bond Anticipation Note

C

CAFR: Comprehensive Annual Financial Report
CD: Certificate of Deposit
CDBG: Community Development Block Grant
CDL: Commercial Driving License
CID: Criminal Investigative Division
CIP: Capital Improvement Plan
CJD: Criminal Justice Division
COG: Council of Governments
CPAC: Comprehensive Planning Advisory
CPI: Consumer Price Index

D

DCR: Development Corporation of Richmond
DPSI: Downtown Public Spaces Improvement

E

ED: Economic Development
EMC: Emergency Management Coordinator
EMS: Emergency Medical Supply
EMT: Emergency Medical Technician
EOC: Emergency Operations Center
ETJ: Extra-territorial Jurisdiction
ETR: Effective Tax Rate

F

FBC: Fort Bend County
FEMA: Federal Emergency Management Agency
FLSA: Fair Labor Standards Act
FTE: Full Time Equivalent
FY: Fiscal Year

G

GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
GFOA: Government Finance Officers Association
GIS: Geographical Information Systems
G/L: General Ledger
GO: Certificate of General Obligation
GPS: Global Positioning System
GRP: Groundwater Reduction Plan

H

HGAC: Houston Greater Area Council
HOA: Homeowner's Association

I

I & S: Interest and Sinking
IT: Information Technology
ISO: Insurance Service Office

L

LCISD: Lamar Consolidated Independent School District
LOGIC: Local Government Investment Cooperative

M

M & 0: Maintenance and Operations
MGD: Million Gallons per Day
MPA: Master of Public Administration
MUD: Municipal Utility District

N

NIBRS: National Incident-Based Reporting System
NIMS: National Incident Management System

O

OJP: Office of Justice Program
OPEB: Other Postemployment Benefits

P

PILOT: Payment in Lieu of Taxes
PM: Preventative Maintenance
PPC: Public Protection Classification
PPV: Police Pursuit Vehicle

S

SAFER: Staffing for Adequate Fire Emergency Response
SCBA: Self Contained Breathing Apparatus
SHSP: State Homeland Security Program
SQL: Structured Query Language
SSO: Sanitary Sewer Overflow

T

TBD: To Be Determined
TCEQ: Texas Department on Environmental Quality
TCLEOSE: Texas Commission on Law Enforcement Standards and Education
TCOLE: Texas Commission on Law Enforcement Education (Formerly TCLEOSE)
TEXPOOL: Texas Local Government Investment Pool
TML: Texas Municipal League
TMRS: Texas Municipal Retirement System
TxDOT: Texas Department of Transportation

W

WFBMD: West Fort Bend Management District
W/S: Water and Sewer
WW: Waste Waster
WWTP: Wastewater Treatment Plant

ORDINANCE NO. 2020-23

AN ORDINANCE OF THE CITY OF RICHMOND, TEXAS MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF RICHMOND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021, AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF RICHMOND FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021; PROVIDING FOR THE INTER-DEPARTMENT AND FUND TRANSFERS; AUTHORIZING THE MAYOR AND CITY MANAGER TO SIGN DOCUMENTS AND DECLARING AN EFFECTIVE DATE

Section 7 of the City Charter requires that the:

1) City Manager of the City of Richmond, Texas file with the City Secretary the proposed budget for the ensuing fiscal year prior to August 15th
2) Proposed budget contains a message from the City Manager explaining the budget in fiscal terms and work programs
3) Proposed budget contains financial policies and describes important features of the budget, indicates any major changes from the current year in financial policies expenditures and revenues together with the reasons for such changes, summarize the City's debt position and include such other material as the City Manager deems desirable
4) Notices of the public hearing on the proposed budget for the City of Richmond, Texas, for fiscal year 2021 were heretofore published and posted at least ten (10) days in advance of said public hearing in accordance with the law and such other notice was given in accordance with all applicable laws
5) Proposed budget has attached to it a five (5) year capital program.

Chapter 102 of the Texas Local Government Code requires that the:

1) City manager file the proposed budget with the city secretary before the 30th day before the date the city commission makes its tax levy for the fiscal year; and
2) City Commission hold a public hearing on the proposed budget at least fifteen days after the date the budget is filed with the city secretary but before the date the city commission makes its tax levy, notice of which hearing is to be published as required by law.

All the requirements of the City's Charter and State law have or will be met upon passage of this ordinance; **NOW, THEREFORE,**

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF RICHMOND, TEXAS:

Section 1. The findings set forth in the preamble of this Ordinance are found to be true and correct and are incorporated by reference into the body of this Ordinance as if fully set forth herein.

Section 2. That the budget of the City of Richmond, Texas, for the fiscal year beginning October 1, 2020, and ending September 30, 2021, as shown in https://www.richmondtx.gov/home/showdocument?id=13538, is adopted and the amounts specified therein for the programs, services, and activities of the City's various departments are appropriated as shown therein.

Section 3. That the Capital Improvements Program for the fiscal years 2021 - 2025, as set forth in https://www.richmondtx.gov/home/showdocument?id=13536, is adopted.

Section 4. That the budget as approved be filed with the City Secretary who in turn is authorized and directed to comply with all filing, publication and other requirements set forth in the City Charter and Chapter 102, Texas Local Government Code, including filing copies of this ordinance and the budget with the County Clerk of Fort Bend County, Texas and including posting the cover page, record vote, property tax rates and such other information on the City's website as may be legally required.

Section 5. The City Manager or designee is hereby authorized to make inter-department and fund transfers during the fiscal year as become necessary.

Section 6. The City Commission hereby authorizes the Mayor and the City Manager to sign documents authorizing the payment of funds and to make public expenditures that have been expressly approved and appropriated in this budget.

Section 7. Effective date. This ordinance shall be effective from and after its approval and adoption.

PASSED AND APPROVED on this the 21st day of September, 2020.

Evalyn W. Moore

Evalyn W. Moore, Mayor

ATTEST:

Laura Scarlato, City Secretary

APPROVED AS TO FORM:

Gary W. Smith, City Attorney

Record Vote:	**For**	**Against**
Commissioner Gaul:	X	
Commissioner Beard:	X	
Commissioner Drozd	X	
Commissioner BeMent	X	
Mayor Moore	X	

ORDINANCE NO. 2020-24

AN ORDINANCE OF THE CITY OF RICHMOND, TEXAS, LEVYING A PROPERTY TAX RATE FOR THE YEAR 2020; AND DIRECTING THE TAX ASSESSOR-COLLECTOR TO ASSESS, ACCOUNT FOR, AND DISTRIBUTE THE PROPERTY TAXES AS HEREIN LEVIED.

The Texas Code requires by:

1) Section 26.05 (a) of the Tax Code: taxing authorities to adopt a property tax rate before the later of September 30 of each year or the 60th day after the date of receipt of the certified appraisal roll; and
2) Section 26.05 (a) of the Tax Code: the property tax rate be approved separately in two components: (1) Maintenance and Operations; and (2) Debt Service; and
3) Section 26.05 (b) of the Tax Code: that the vote on the ordinance setting a tax rate that exceeds the no-new-revenue tax rate must be a record vote and at least 60 percent of the members of the governing body must vote in favor of the ordinance; and
4) Section 26.05 (b) of the Tax Code: that a motion to adopt an ordinance setting a tax rate that exceeds the no-new-revenue tax rate must be made in the following form:

   "I move that the property tax rate be increased by the adoption of a tax rate of $0.687772, which is effectively a 3.38 percent increase in the tax rate"; and

5) Section 26.05 (b) of the Tax Code further requires that if the ordinance sets a tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the taxing unit that exceeds the amount of taxes imposed for that purpose in the preceding year, the taxing unit must include in the ordinance in type larger than the type used in any other portion of the ordinance the following statement:

   "THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE";

   And if the tax rate exceeds the no-new-revenue maintenance and operations rate, the following statement:

   "THE TAX RATE WILL EFFECTIVELY BE RAISED BY __ PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $___";

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF RICHMOND, TEXAS:

Section 1. The findings set forth in the preamble of this Ordinance are found to be true and correct and are incorporated by reference into the body of this Ordinance as if fully set forth herein.

Section 2. The property tax rate per $100.00 valuation for the City of Richmond for tax year 2020 is adopted as follows:

Maintenance and Operations	$0.505658
Debt Service	$0.182114
Tax Rate	$0.687772

Section 3. The proposed maintenance & operations tax rate does not exceed the no-new-revenue maintenance & operations tax rate of $0.753294.

Section 4. The tax assessor/collector is hereby authorized to assess and collect the taxes of the City employing the above tax rate.

Section 5. *Severability.* In the event any section, paragraph, subdivision, clause, phrase, provision, sentence or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Commission of the City of Richmond, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, or whether there be one or more parts.

Section 6. *Effective date.* This ordinance shall be effective from and after its approval and adoption.

Section 7. The record vote of the City Commission adopting this ordinance is:

Record Vote:	**For**	**Against**
Commissioner Gaul:	X	___
Commissioner Beard:	X	___
Commissioner Drozd	X	___
Commissioner BeMent	X	___
Mayor Moore	X	___

PASSED AND APPROVED on this the 21st day of September 2020.

Evalyn W. Moore, Mayor

ATTEST:

Laura Scarlato, City Secretary

APPROVED AS TO FORM:

Gary W. Smith, City Attorney

ORDINANCE NO. 2020-25

AN ORDINANCE OF THE CITY OF RICHMOND, TEXAS, RATIFYING THE PROPERTY TAX REFLECTED IN THE 2020-2021 FISCAL YEAR BUDGET FOR THE CITY OF RICHMOND; AND PROVIDING AN EFFECTIVE DATE

The budget for the City of Richmond, Texas, for the fiscal year beginning October 1, 2020 and ending September 30, 2021 and adopted by Ordinance No. 2020-23 will raise more revenue from property taxes than in the budget for the City of Richmond, Texas, for the fiscal year beginning October 1, 2020 and ending September 30, 2021.

Section 102.007(c) of the Texas Local Government Code requires the City Commission to take a separate vote to ratify the property tax increase reflected in the 2020-2021 fiscal year budget if it will require raising more revenue from property taxes than was required by the preceding year's budget; Now, Therefore,

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF RICHMOND, TEXAS:

Section 1. The findings set forth in the preamble of this Ordinance are found to be true and correct and are incorporated by reference into the body of this Ordinance as if fully set forth herein.

Section 2. The City Commission ratifies the property tax reflected in the budget for the City of Richmond for the fiscal year beginning October 1, 2020 and ending September 30, 2021. This budget will raise more revenue from property taxes than last year's budget by an amount of $132,681 which is a 3.38 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $14,478. The total tax rate is $0.687772 reduced from last year's tax rate of $0.699900 per $100 of taxable value.

Section 3. *Effective date*. This ordinance shall be effective from and after its approval and adoption.

PASSED AND APPROVED on this the 21st day of September, 2020.

Evalyn W. Moore, Mayor

ATTEST:

Laura Scarlato, City Secretary

APPROVED AS TO FORM:

Gary W. Smith, City Attorney

Record Vote:	**For**	**Against**
Commissioner Gaul:	X	
Commissioner Beard:	X	
Commissioner Drozd	X	
Commissioner BeMent	X	
Mayor Moore	X	