

City of Conroe, Texas Annual Operating Budget Fiscal Year 2020-2021



*“To protect and serve the citizens of Conroe
and exceed their expectations”*



MISSION STATEMENT



From left to right, seated are Councilman Jody Czajkoski, Mayor Toby Powell, and Councilman Seth Gibson, standing are Councilman Raymond McDonald, Mayor Pro Tem Duke W. Coon, and Councilman Duane Ham.

**“To Protect And Serve The Citizens Of Conroe
And Exceed Their Expectations”**



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S.B. 656 Notice

“This budget will raise less revenue from property taxes than last year’s budget by an amount of -\$1,329,123 which is a 3.66% percent decrease from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,533,827.”

On September 10, 2020, the members of the governing body voted on the Fiscal Year 2020-21 Budget as follows:

FOR:

Duke W. Coon
Seth M. Gibson
Raymond McDonald
Jody Czajkoski

Mayor Pro Tem
Councilman
Councilman
Councilman

AGAINST:

Duane M. Ham

Councilman

PRESENT and not voting:

ABSENT:

Toby Powell

Mayor

Tax Rate Comparison

	<u>FY 19-20</u>	<u>FY 20-21</u>
Total Property Tax Rate:	\$0.4375	\$0.4375
No-New-Revenue Rate:	\$0.3960	\$0.4356
Effective M&O Tax Rate:	\$0.2851	\$0.3125
Voter-Approval Tax Rate:	\$0.4455	\$0.4596
Debt Tax Rate:	\$0.1250	\$0.1250

Total Municipal Debt Obligations (secured by property taxes):

\$292,200,000

\$327,340,000

*Local Government Code 102.007



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Conroe

Texas

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Conroe for its annual budget for the fiscal year beginning October 1, 2019.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



CITY OF CONROE

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City of Conroe 2020-2021

Listing of City Officials

Elected Officials

Mayor		Toby Powell
Councilman Place 1		Duane Ham
Councilman Place 2		Seth Gibson
Councilman Place 3	Mayor ProTem	Duke W. Coon
Councilman Place 4		Raymond McDonald
Councilman Place 5		Jody Czajkoski
Municipal Court Judge		Mike Davis

Appointed Officials

City Administrator	Paul Virgadamo, Jr.
City Secretary	Soco Gorjon
City Attorney	Marcus Winberry
Assistant City Administrator/Chief Financial Officer	Steve Williams
Director of Capital Projects/Transportation	Tommy Woolley
Police Chief	Jeff Christy
Fire Chief	Ken Kreger
Director of Human Resources	Andre Houser
Director of Parks & Recreation	Mike Riggins
Director of Public Works	Norman McGuire
Director of Community Development	Nancy Mikeska
Executive Director of Conroe Industrial Development Corporation	Danielle Scheiner

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October 1, 2020

To the Members of the City Council of the City of Conroe, Texas:

In accordance with the Texas Local Government Code and the Charter of the City of Conroe, the Annual Budget for the fiscal year beginning October 1, 2020, and ending September 30, 2021, is herewith presented as approved by the City Council.

A City's budget presents in financial terms a plan to accomplish its objectives during the upcoming fiscal year. Budget preparation is an ongoing process as the City Council discusses priorities, commits to projects, and provides feedback to the staff on various proposals. The staff then translates that information into a financial action plan. Typically, the needs, wants and desires of the City Council, staff and citizens outweigh the amount of revenue that will be available under existing rates for taxes and fees. The Council must then prioritize spending decisions and determine the appropriate rates for taxes and fees.

This budget for FY 20-21 is a balanced, conservative plan that continues our previous commitments toward quality services and facilities and addresses opportunities for additional improvements. The total operating budget for FY 20-21 is \$237,321,284; however, exclusive of interfund transfers that are effectively counted twice, the actual budget is \$184,838,735. What follows is an outline of the key components of this budget and a discussion of the salient changes between it and the previous year's budget.

PRIORITIES & GOALS

In 2005, the City adopted a Strategic Plan as a part of an on-going planning process of defining a desired future for Conroe. Many of the initiatives and supplemental funding requests approved in this budget are designed to achieve the goals included in the Strategic Plan. The following are the nine strategic issues facing Conroe:

- **Strategic Issue 1:** (Economic Development) Enhance economic development opportunities.
- **Strategic Issue 2:** (Utilities) Dependable, long-range water supply.
- **Strategic Issue 3:** (Governance/Financial) Budget is highly dependent on fluctuating local sales tax revenue.
- **Strategic Issue 4:** (Utilities) Growing pressure to fund aging infrastructure (water, sewer, streets).
- **Strategic Issue 5:** (Governance/Financial) Plan for growth in Conroe rather than reacting.
- **Strategic Issue 6:** (Environmental) Support environmental improvement programs.
- **Strategic Issue 7:** (Governance/Financial) Information Technology
- **Strategic Issue 8:** (Housing) Developing partnerships between key stakeholders in housing.
- **Strategic Issue 9:** (Public Safety) Establish a stand-alone City of Conroe Emergency Operations Center.

The 2020 updated Strategic Plan, including specific goals and strategies, can be seen immediately following this cover letter.

POPULATION GROWTH & NEW DEVELOPMENT

The City of Conroe was named the fastest growing large city (population of 50,000 or more) in the nation, by the U.S. Census Bureau, based on 7.8% population growth from 2015 to 2016. According to most recent census estimate, our population is 91,079, representing an additional 3.9% in growth.

New residential and commercial development is ongoing throughout the city. In addition, the Conroe Economic Development Council is focused on attracting bioscience, high-tech and advanced manufacturing industries to Deison Technology Park and Conroe Park North. These attractive business locations, the city's low taxes and business incentives along with a qualified workforce and an outstanding quality of life make Conroe a great place to live, learn, work, and play.



ECONOMIC CLIMATE

The following economic commentary covers the situation and circumstances within the state of Texas; however, it provides some basis for the assumptions that were used for the creation of the FY 20-21 budget.

Due to the impact of COVID-19 and containment efforts the Texas economy declined drastically in April 2020. The unemployment rate in Texas increased by 8.3% from March to April. While there has been record-breaking decline, there are already early signs of economic recovery during May. Increased daily measures of mobility and engagement, along with slowing unemployment claims paints a picture of recovery. According to the Federal Reserve Bank of Dallas's June 2020 Economic Indicators report, Texas jobs are expected to decline approximately 3.2 % in 2020, in comparison to a 2.3 % increase in 2019. In April 2020, the Texas unemployment rate was 13.0% compared to the national rate of 14.4%.

Local sales tax for June 2020 totaled \$690 million in the State of Texas, a decrease of 11.7% compared to June 2019. Because of the COVID-19 pandemic, widespread social distancing requirements were in place across much of the state in April, leading to the steepest year-over-year decline in allocation since September 2009. Conroe's sales tax collections for April totaled \$3,572,364 which is a 1.13% decrease compared to last year. However, collections are up 3.05% this fiscal year compared to this point in the last fiscal year. In terms of budgeted numbers, collections are 6.42% above our estimates for the year.

In the City of Conroe, our taxable assessed value has increased through appraisals. New construction has decreased with the number of building permits issued in Conroe down by 10.7% and single-family housing up 4.4% through May 2020. The value of construction has increased by 61.7% over this same time period. Our unemployment rate was at 14.9% in April 2020 and has been comparable to regional levels and slightly lower than national levels over the past year. The overall increase in unemployment in Conroe is 12.1% as of April 2020 compared to April 2019.

Sales Tax

Revenues are often tied to economic activity, and sales tax is the largest revenue source for the City of Conroe. The City collects 2% from all taxable sales within the City limits. One percent is authorized for any general government use and ½% must be used to maintain a lower property tax. The other ½% is given to the Conroe Industrial Development Corporation (CIDC) for economic development.

Sales tax is a highly volatile revenue source that will rise and fall unpredictably. To offset its volatility, we try to forecast its growth conservatively and maintain a higher than normal General Fund reserve. This budget conservatively assumes that there will be a 3.7% decrease (excluding significant one-time audit collections) over the previous year's estimate in sales tax revenue for the upcoming year.

Property Tax

This budget maintains the tax rate of 43.75¢ per hundred dollars of value. The 43.75¢ tax rate translates into a \$43.75 tax levy for each \$10,000 worth of property value. For example, the average home value in the City of

Conroe this year is \$229,646. The City tax levy on that amount will be \$1,005. This is a monthly cost of \$83.75, less than the cost of any of the expanded cable packages.

Of course, property owners are subject to tax rates set by other local governments, such as the county and the school district. The City's portion of the property tax bill in 2020 is 19%. Below is a breakdown of the 2020 property tax rates for most areas within the City limits. (Some areas of the city are in other Independent School Districts and some areas are also in the boundaries of municipal utility districts.) The table also shows how much each levy would be at the 2020 tax rates; however, it does not reflect the various exemptions that are available for residential property.

Entity	2020 Tax Rate	Levy on Avg. Home
Conroe Independent School District	\$1.2100	\$2,778.72
Montgomery County	0.4319	991.84
City of Conroe	0.4375	1,004.70
Lone Star College	0.1078	247.56
Montgomery County Hospital District	0.0588	135.03
Total	\$2.2460	\$5,157.85

Each year, the City actually sets two tax rates. The Debt Service rate is calculated to raise enough revenue to make the payments on bonded debt for the upcoming twelve months. The Maintenance and Operation (M&O) rate is used to fund general government functions. The rate structure for the upcoming year is 12.5¢ for the Debt Service rate and 31.25¢ for the M&O rate.

The tax rate is imposed on all property within the City that is classified as real (land), improvements (homes, stores and other buildings) and business personal property (machinery and equipment used for commercial purposes as well as business inventories). The Montgomery Central Appraisal District is charged with determining the market value for all of the property and maintaining records for all of the exemptions and deductions allowed by state law. This is known as our property tax roll. The tax is assessed in October and due by the end of January. The Montgomery County Tax Assessor and Collector's Office bills and collects our taxes via an interlocal agreement.

The 43.75¢ rate compares favorably to other communities in our area. The following is a list of cities in Montgomery County and Texas with their 2020 tax rates.

Montgomery County Property Tax Rates			
Panorama Village	\$ 0.6732	Conroe	\$0.4375
Willis	0.6295	Montgomery	0.4000
Magnolia	0.4529	Shenandoah	0.1799
Oak Ridge North	0.4950		

Other Texas Cities Property Tax Rates			
Baytown	\$ 0.7951	Missouri City	\$ 0.5980
Desoto	0.7016	Victoria	0.6122
Pearland	0.7412	Galveston	0.5600
Temple	0.6525	League City	0.5150
Bryan	0.6290	Conroe	0.4375
San Marcos	0.6139		

The property tax roll can increase in several ways. New improvements can be built or additional business personal property can be located within the city. Exempt property can lose its exemption through a change of use. Market

conditions can increase the value of existing property and improvements. The City can also annex additional territory. Of course, the roll can decrease as well when the opposite happens in the examples above.

According to the Montgomery Central Appraisal District, our tax roll will increase this year by \$498,780,791 or 5.5%. New improvements and new personal property added over \$310,419,474 to the roll. Newly annexed property added approximately \$3,174,260 of value to the roll.

Water and Sewer Sales

Another major revenue source for the City is water and sewer sales. These revenues fund the operating cost of our water and sewer utility system as well as the debt service on water and sewer bonds. Water consumption varies each year in proportion to the amount of rainfall. During a dry year, water sales will increase and they will decrease in a wet year.

To estimate revenues, we assume average consumption during the year. In the event of a dry year, our revenues will increase, and we will set aside the surplus to fund capital projects or equipment. This practice helps minimize rate increases and avoid paying interest when funding capital items. If the rainfall amounts greatly exceed the normal amount, we likely will not realize the projected revenue. We keep a large enough surplus on hand to fund our operations adequately in a wet year.

For residential/sprinkler and commercial customers, the budget maintains current water rates and includes a 7% increase in sewer rates over the previous fiscal year. The Lifeline water and sewer rate discounts for customers over age 65 and/or disabled will not change. The City worked with NewGen Strategies in performing a water and sewer rate study to determine if our rates are set at the appropriate level to fund our ongoing operations and proposed Capital Improvement Program.

The City has raised its rates each year since FY 04-05. Prior to FY 02-03, the City's water and sewer rates were highly subsidized through the use of the ½ cent 4B economic development sales tax for system-related capital improvements. Effective May 1, 2010, the City implemented conservation-oriented water rates, which are designed to encourage saving water. Since then, the rates have been changed each fiscal year. The following charts display the increased water and sewer rates beginning in FY 17-18.

Minimum Monthly Base Charge by Meter Size

	FY	%	FY	%	FY	%	FY	%
	<u>17-18</u>	<u>Incr.</u>	<u>18-19</u>	<u>Incr.</u>	<u>19-20</u>	<u>Incr.</u>	<u>20-21</u>	<u>Incr.</u>
5/8 inches	\$12.00	0.0%	\$12.48	4.0%	\$12.48	0.0%	\$12.48	0.0%
1 inch	18.00	0.0%	18.72	4.0%	18.72	0.0%	18.72	0.0%
1.5 inches	25.00	0.0%	26.00	4.0%	26.00	0.0%	26.00	0.0%
2 inches	35.00	0.0%	36.40	4.0%	36.40	0.0%	36.40	0.0%
3 inches	46.00	0.0%	47.84	4.0%	47.84	0.0%	47.84	0.0%
4 inches	65.00	0.0%	67.60	4.0%	67.60	0.0%	67.60	0.0%
6 inches	90.00	0.0%	93.60	4.0%	93.60	0.0%	93.60	0.0%
8 inches	145.00	0.0%	150.80	4.0%	150.80	0.0%	150.80	0.0%
10 inches	250.00	0.0%	260.00	4.0%	260.00	0.0%	260.00	0.0%

Residential & Sprinkler Rates Inside City Limits

	FY	%	FY	%	FY	%	FY	%
	<u>17-18</u>	<u>Incr.</u>	<u>18-19</u>	<u>Incr.</u>	<u>19-20</u>	<u>Incr.</u>	<u>20-21</u>	<u>Incr.</u>
Water Rates (1,000 gallon units)								
0 - 3 (minimum charge)	\$0.00	n/a	\$0.00	n/a	\$0.00	n/a	\$0.00	n/a
4 - 10	2.56	0.0%	2.66	4.0%	2.66	0.0%	2.66	0.0%
11 - 15	3.15	0.0%	3.28	4.0%	3.28	0.0%	3.28	0.0%
16 - 25	3.74	0.0%	3.89	4.0%	3.89	0.0%	3.89	0.0%
26 - 35	4.27	0.0%	4.44	4.0%	4.44	0.0%	4.44	0.0%
36 and up	7.47	0.0%	7.77	4.0%	7.77	0.0%	7.77	0.0%
Sewer Rates								
0 - 3 (minimum charge)	\$28.14	10.0%	\$32.36	15.0%	\$38.83	20.0%	\$41.55	7.0%
4 and up	3.43	10.0%	3.94	15.0%	4.73	20.0%	5.06	7.0%
Maximum Charge at 10,000 gallons	52.15	10.0%	59.94	15.0%	71.94	20.0%	76.97	7.0%

Lifeline Rates - Over 65 and/or disabled customers

	Lifeline	%
	<u>20-21</u>	<u>Discount</u>
Minimum Monthly Base, meter - 5/8 inches	\$9.36	25%
Water Rates (1,000 gallon units)		
0 - 3 (minimum charge)	\$0.00	
4 - 10	\$2.13	20%
11 - 15	\$2.79	15%
16 - 25	\$3.89	0%
26 - 35	\$4.44	0%
36 and up	\$7.77	0%
Sewer Rates		
0 - 3 (minimum charge)	\$31.18	25%
4 and up	\$4.06	20%
Maximum Charge at 10,000 gallons	\$59.60	23%

Commercial Rates Inside City Limits

	FY <u>17-18</u>	% <u>Incr.</u>	FY <u>18-19</u>	% <u>Incr.</u>	FY <u>19-20</u>	% <u>Incr.</u>	FY <u>20-21</u>	% <u>Incr.</u>
Water Rates (1,000 gallon units)								
0 - 3 (minimum charge)	\$0.00	n/a	\$0.00	n/a	\$0.00	n/a	\$0.00	n/a
4 - 10	2.79	0.0%	2.90	4.0%	2.90	0.0%	2.90	0.0%
11 - 15	3.29	0.0%	3.42	4.0%	3.42	0.0%	3.42	0.0%
16 - 25	3.91	0.0%	4.07	4.0%	4.07	0.0%	4.07	0.0%
26 - 35	4.46	0.0%	4.64	4.0%	4.64	0.0%	4.64	0.0%
36 - 100	7.81	0.0%	8.12	4.0%	8.12	0.0%	8.12	0.0%
101 - 150	7.81	0.0%	8.12	4.0%	8.12	0.0%	8.12	0.0%
151 and up	2.57	0.0%	2.67	4.0%	2.67	0.0%	2.67	0.0%
Sewer Rates								
0 - 3 (minimum charge)	\$28.14	10.0%	\$32.36	15.0%	\$38.83	20.0%	\$41.55	7.0%
4 and up	3.43	10.0%	3.94	15.0%	4.73	20.0%	5.06	7.0%

Surface Water Conversion Fee

	FY <u>17-18</u>	% <u>Incr.</u>	FY <u>18-19</u>	% <u>Incr.</u>	FY <u>19-20</u>	% <u>Incr.</u>	FY <u>20-21</u>	% <u>Incr.</u>
Rate per 1,000 gallons	\$3.15	10.5%	\$3.15	0.0%	\$3.40	7.9%	\$3.40	0.0%

Beginning in FY 09-10, the City implemented a surface water conversion fee as a part of the agreement with the San Jacinto River Authority (SJRA) for the reduction of groundwater usage and transition to surface water as the primary source of water. For FY 20-21, the fee will stay at \$3.40 per 1,000 gallons consumed. The fee is set to cover SJRA fees and is based on historical water consumption. Additionally, the City passes on to customers the Lone Star Groundwater Conservation District's fee of \$0.06 per 1,000 gallons consumed. The fee funds the Lone Star Groundwater Conservation District. The District's mission is to conserve, protect, and enhance the groundwater in Montgomery County.

Each year, the Texas Municipal League conducts a survey of water and sewer rates. The chart below compares Conroe's rates to other cities reported in the survey (some rates obtained directly from the cities).

Gross Receipts Tax

Gross receipts taxes are also known as franchise fees. These fees are charged to utility companies who locate their equipment in the City's right-of-way. To compensate the citizens of Conroe for that use, they pay a fee that is typically equivalent to 3% to 5% of their gross receipts. Fees are collected for electricity, telephone service, natural gas, cable television, and commercial garbage collection.

The electric utility provider, Entergy, pays the largest fee the City receives, which is actually a cost power factor that is multiplied against the number of kilowatt-hours (kWh) consumed by all Conroe customers. The City is projecting a 3.8% increase in electricity gross receipts for FY 20-21 based on historical collections.

In the 2019 Texas Legislative Session, Senate Bill 1152 eliminated one of the two municipal fees an entity is required to pay related to equipment in the City's right-of-way for telecommunication and cable or video services. The City is anticipating no change in revenues for this program in FY 20-21.

Monthly Average Residential Bill - 10,000 gallons						
City	Water Rate	SWC Fee	LSG Fee	Sewer Rate	Total	Proposed
Tomball	\$ 77.90	\$ 29.00	\$ -	\$ 38.31	\$ 145.21	\$ -
Conroe	31.10	34.00	0.60	76.97	142.67	142.67
Baytown	65.53	-	-	66.30	131.83	-
Oak Ridge North	58.36	30.30	1.15	39.85	129.66	-
Willis	59.40	-	1.10	59.40	119.90	-
Deer Park	56.11	-	-	59.39	115.50	-
Average of cities 50,000 – 75,000 population	60.88	-	-	52.31	113.19	-
Average of cities 75,000 – 100,000 population	51.07	-	-	59.53	110.60	-
Mansfield	48.89	-	-	58.78	107.67	-
Huntsville	48.63	-	-	54.53	103.16	-
New Braunfels	34.21	-	-	62.00	96.21	-
Friendswood	40.53	-	-	47.00	87.53	-
Panorama Village	38.80	-	-	48.68	87.48	-
Bryan	37.30	-	-	48.18	85.48	-
Pasadena	38.00	-	-	39.06	77.06	-
Humble	28.54	-	-	36.31	64.85	-
Shenandoah	24.25	5.50	1.05	23.00	53.80	-

Other Revenues

Revenues from residential and commercial building permits are anticipated to increase in FY 20-21 compared to prior year's budget by 1.7%. This is a conservative estimate which plans for both ongoing building activity and fluctuations in total construction values. Through May 2020, building permit values have increased by 61.7% as compared to last year.

Revenues from traffic and criminal fines are expected to decrease in FY 20-21 compared to the prior year's budget, based on historical trends. Traffic and criminal fines include fees which are restricted for specific types of expenditures such as salaries, equipment, and training. These restricted revenues are also anticipated to decrease and are reported separately in the Municipal Court Special Revenue Funds.

Parks and recreation fees are anticipated to decrease in FY 20-21 compared to last year's budget. The City has a number of parks facilities such as, the C.K. Ray Recreation Center, Kasmiersky Park, Martin Luther King, Jr. Park, and Candy Cane Park. The decreased revenue is attributable to the cancelation of many programs and facility rentals due to COVID 19.

The City receives payments from the Westwood Magnolia Special Improvement District. The agreement between the City and District states that, in exchange for not annexing the area, the City is to receive 50% of sales and use tax revenues from the district. Due to this agreement, we are budgeting \$1,819,279 in FY 20-21, which is a decrease of \$53,418 from last year's estimated figure.

FUND SUMMARIES

The City's budget consists of many different funds. The funds account for the various functions or projects of the government. Some revenue sources, like water and sewer sales, are dedicated for a specific purpose, so a fund is established to record that activity. Each fund is a stand-alone operation and audited as an individual unit. The following is a summary of activity in each fund.

General Fund

The General Fund is our largest fund. Any function that does not need to be accounted for separately is located here. The General Fund budget is a balanced budget, and requests for new personnel, programs, travel and training, and capital were carefully scrutinized.

There are no increases in FY 2020-2021 for personnel. The budget includes a market adjustment increase and merit increases to be based on performance. This budget includes increases for the Civil Service Step program and non-Civil Service staff merit raises. In addition to salaries, Personnel expenditures include overtime, social security, retirement contributions, worker's compensation, employee insurance and physicals.

In all, \$18,703,370 of additional items were requested for FY 20-21, and only \$3,427,298 were funded. Below is a listing of the major new initiatives in the General Fund (\$50,000 or more):

In the area of Public Safety, the Police department budget includes funding for a records management software and some new equipment through the VERF. Building Inspection and Permits received funding for a new building permit software.

Transportation services expanded transit services to include a new Park and Ride commuter bus service to Houston. This service began on April 1, 2019 and has provided additional revenue in ticket sales. Due to COVID 19 ridership has decreased due to more people working from home. Transportation services funded by the City are also eligible for a portion of costs to be reimbursed by federal and state grants. The Transportation Department in the General Fund includes the City's local match portion and grants are reported in separate funds.

Effective this fiscal year, the City established the Technology Replacement Fund, which is designed to set aside funds for the replacement of computer hardware. A transfer was approved to begin funding this fund in FY 20-21.

The approval of these funding requests addresses immediate needs to provide City services as well as implement the 2020 Strategic Plan.

Water and Sewer Operating Fund

The Water and Sewer Operating Fund accounts for the operation of the City's water and sewer utility system; from the production and distribution of drinking water to the collection and treatment of sewage. Its primary revenue source is water and sewer fees that are collected monthly from the customers of the system.

Personnel Services accounts for 13.0 % of the total Water and Sewer Operating Fund budget. The FY 2020-2021 budget includes seven (7) new full-time positions. The total increase in salaries and fringe benefits for these new positions is \$359,542. The position authorized for hire effective on October 1, 2020 is one (1) Meter Technician. Positions authorized for hire effective on March 1, 2021, are one (1) Wastewater Operations Foreman, one (1) Wastewater Operator, one (1) Press Operator, one (1) Pump Mechanic, one (1) WWTP Pump Mechanic and one (1) Maintenance Technician 1. This budget also includes a market adjustment and merit increases based on performance. In addition to salaries, Personnel expenditures include overtime, social security, retirement contributions, worker's compensation, employee insurance, and physicals.

Supplemental budget requests were approved in the Water and Sewer Operating Fund to support the service delivery of the system. The Utility Billing Department received funding for meter and vault change outs in MUD 126. The Water Department and Sewer Department received funding for repair and rehabilitation of infrastructure. The Waste Water Treatment Plant Department received funding for various equipment. In all, \$4,793,181 of supplemental items were requested for Water and Sewer operations, and \$2,414,258 were funded.

General Obligation Debt Service Fund

The General Obligation Debt Service Fund was established to account for the payment of principal and interest on outstanding tax supported debt. When this debt was issued, property taxes were pledged to repay the bondholders. Its primary revenue source, therefore, is property taxes.

A transfer is made for bonds that are sold to benefit the Tax Increment Reinvestment Zone (TIRZ) #3. This TIRZ was established to fund regional roadway improvements in the city. The City and the County both dedicate a portion of the taxes received from property value growth in the TIRZ. That money is used to pay the principal and interest of the bonds. Bonds have been issued in previous fiscal years for street projects in TIRZ #3, including design, easement, and construction costs for widening and improving portions of League Line Road, Longmire Road, Ed Kharbat Drive, Crighton Road, and Gladstell Road.

Additionally, transfers in from the Wedgewood Falls PID Fund, Longmire Creek Estates PID Fund, Shadow Lakes PID Fund and Conroe Municipal Management District (CMMD) #1 covers the principal and interest cost for bonds issued for infrastructure in these developments. A transfer is also made from the Conroe Industrial Development Corporation (CIDC) Fund. This transfer will cover the principal and interest costs for bonds (years 2008 & prior) that were issued to make improvements in the park system. The CIDC Fund is made up of revenues from a ½ cent sales tax for economic development. These capital items qualify as permissible projects for this particular sales tax.

Major General Government CIP projects slated for construction in FY 20-21 include: Streets Projects – Road Widening with Improvements - Old Conroe Road North Section, Hike & Bike Trail - Alligator Creek - Option 1, Underground Electrical Conversion - Downtown Alleys, Roadway Extension - Mike Meador Boulevard, Street Rehab - Tanglewood/Briarwood Phase 2A, Roadway Widening – Old Montgomery Road, Sidewalk - Davis - From Pacific to 10th Street, Shadow Lakes PID Reimbursement. Signals Projects – Signal Upgrades – City Wide Flashing Yellow Arrows (5-year Plan), Signal System Upgrades – City Wide Radars (5-year Plan), Signal - Longmire Road at Wedgewood Blvd., Signal Upgrades - South Loop 336 at River Pointe. Drainage Projects – Rehab - Alligator Creek Phase 1, Conroe Municipal Management District #1.

The Conroe Industrial Development Corporation (CIDC) is providing funding for the completion of the Underground Utilities SH 105 project.

Water and Sewer Debt Service Fund

We have outstanding bond series that were issued with a pledge to repay bondholders from water and sewer revenues. The payments on those bonds are accounted for in the Water and Sewer Debt Service Fund. Its main revenue source is an annual transfer of money from the Water and Sewer Operating Fund.

Major Water & Sewer CIP projects slated for construction in FY 20-21 include: Water Projects – Water Line Rehab – Rivershire and Gladstell Area and Water Line Extension - Ed Kharbat Drive. Sewer Projects – Trunk Line Replacement - Stewarts Creek (Avenue M to Ed Kharbat), Trunk Line Replacement - Stewarts Creek (Avenue M to Hwy 105), Lift Station Consolidation - Area No. 01, Sewer Rehab and Expansion of Lift Station - Camp Silver Springs Option 1, Lift Station Consolidation - Area No. 03, Lift Station Consolidation - Area No. 02 and various water and sewer line improvements throughout the city.

The City's long-range, 10-year Capital Improvement Program (CIP) encompasses major capital streets, facilities, drainage, parks, water and sewer projects that are planned for the next ten fiscal years. The City produces a separate CIP Budget document, which includes detailed information on each capital project. Also, a brief version of the CIP can be found in the "Capital Improvements Program" section in this budget document.

Conroe Industrial Development Corporation Fund

In 1994, Conroe voters adopted a ½ cent sales tax for economic development. That money is controlled by a non-profit entity known as the Conroe Industrial Development Corporation (CIDC). The board for the CIDC is appointed by the City Council.

The CIDC's budget consists of four funds: Clearing Fund, Debt Service Fund, Industrial Park Land Sales Fund, and the CIDC General Fund. This complex system was established as a pledge to creditors who purchased the bonds issued by the CIDC. It assures them that the appropriate amount is withdrawn from the clearing fund each month and deposited to the debt service fund. Then, and only then, can any excess amount be transferred to the CIDC General Fund to be used for any lawful purpose. The Industrial Park Land Sales Fund includes proceeds from taxable land sales which must be used within two (2) years of receipt. These proceeds can only be used to pay principal and interest of 2012 Sales Tax Revenue Bonds or for capital projects which benefit the CIDC or the City of Conroe.

The CIDC manages and sells property in the Conroe Park North Industrial Park and Deison Technology Park. The CIDC issued debt to design and construct both parks, which are designed to attract businesses to Conroe. Each park is important to the economic growth and development of the city and its residents. In 2018, the industrial park was expanded with the purchase of 610 acres of adjacent land. The Capital Improvement Program (CIP) included major capital projects that were planned by the CIDC for construction in FY 19-20 and carry over to FY 20-21 to provide infrastructure for this land.

The CIDC offers incentives to companies that will expand in or relocate to Conroe a list of previously approved incentives can be found in the CIDC General Fund section of this budget.

In FY 19-20, the CIDC funded Streets CIP project underground utilities on SH 105 from IH45 to SH75. This project will be completed in FY 20-21. The CIDC will also be funding the Water Line Extension - Wally Wilkerson to FM 1484 (CIDC) project in FY 20-21. The CIDC pays principal and interest costs for debt that was issued prior to 2009 to benefit the park system, as well as water well debt.

Vehicle and Equipment Replacement Funds

This fiscal year, the budget proposes the purchase of all fleet and equipment replacements from the vehicle and equipment replacement funds. In some instances, additional funding was approved this year within departments for vehicle upgrades to meet operational requirements.

The Vehicle and Equipment Replacement Fund covers general government-type activities (GTA) vehicles and equipment. Contributions are made from the General, Facilities Management, and Fleet Services Funds to pay for the FY 20-21 replacements, as well as for those to occur in the future.

The Water and Sewer Vehicle and Equipment Replacement Fund accounts for the funding of replacement vehicles and equipment for the City's water & sewer utility system. Contributions are made from the Water and Sewer Operating Fund to pay for the FY 20-21 replacements, as well as for those that will occur in the future.

Hotel Occupancy Tax (HOT) Fund

The City of Conroe levies a 7% hotel occupancy tax, which by law must be used to promote the tourism and convention industry. The City has an agreement with Montgomery County in which it remits 2/7 of the tax to the County to help fund the Lone Star Convention Center. The City retains the remaining proceeds in the HOT Fund. The HOT Fund expenses include the Convention and Visitors Bureau (CVB). Additional funding for FY 20-21 is provided for tradeshow to promote Conroe as a Convention Destination.

Community Development Block Grant Entitlement Fund

The City receives an annual payment from the US Department of Housing and Urban Development for participation in the Community Development Block Grant (CDBG) program. CDBG funds can be used to improve areas of a community that are populated with families that earn a low to moderate income.

In past years, we have spent CDBG funds to rehabilitate substandard housing, install first time water and sewer service to impoverished neighborhoods, and to improve parks. The program currently funds housing reconstruction, administrative overhead, and demolition and clearance of hazardous conditions. This fund also includes principal and interest payments for the Section 108 Home Loan debt for facade renovation loans. The loan will be completely repaid in 2022.

Transportation Grants Funds

Transportation Grants Funds account for federal and state grant awards for Conroe's public transit program. Individual special revenue funds are established for each grant award. The City's local match is accounted for in the Transportation Department within the General Fund. In FY 20-21, the budget includes funding from the Federal Transit Administration's Urbanized Area Formula Funding program (Section 5307), Enhanced Mobility of Seniors & Individuals with Disabilities (Section 5310), Bus and Bus Facilities Infrastructure Investment program (5339), and Congestion Mitigation and Air Quality Improvement Program (CMAQ) which is administered by the Federal Highway Administration. A State Public Transportation Appropriations grant, through the Brazos Transit District, is also included in the budget. The fixed route and ADA bus service, the new commuter bus service at the Park and Ride, and a portion of administrative costs are partially paid for by these grant funds. The CARES Act awarded federal funds to the City to prevent, prepare for, and respond to the coronavirus.

Disaster Recovery Grants Fund

The CDBG Disaster Recovery grants are to assist in the recovery efforts in response to the 2016 Floods and Storms and Hurricane Harvey to assist with having a viable community principally for persons of low-to-moderate income. These help to alleviate areas that were affected by storms and flooding placing undue and certain health and safety risks to residents.

Facilities Management Fund

The Facilities Management Fund primarily accounts for the rental income and expenses of operating the Conroe Tower. Approximately 15,000 square feet of excess space in the Tower is leased to private businesses. In addition to the Conroe Tower, this fund includes revenue and expenses for the Owen Theatre and maintenance for the Madeley Building and the old Police Department building. This Department received additional funding for improvements to the old Police Department building and upgrades to HVAC Air Handlers.

Fleet Services Fund

The Fleet Services Fund provides for an internal "garage" to service the City's fleet. Fleet Services manages the service and maintenance of the City's fleet, as well as implements interlocal agreements with other governmental entities to service their vehicles. Fleet Services staff, all of whom are ASE and EVT Certified, perform vehicle and equipment repairs and maintenance. Since 2007, Fleet Services has consistently received the "Blue Seal of Excellence" from the ASE and has been in the top 100 Best Fleets for North America.

Self-Funded Insurance Fund

The City's Self-Funded Insurance Fund (SFIF) is anticipated to end FY 19-20 with claims and administrative costs exceeding premium and re-insurance income. The City decreased the contribution rate for the employer from

\$16,929 to \$13,113 per full-time employee in FY 19-20 due to lower than anticipated claim costs. Rates did not change for FY 20-21. The accumulated fund balance is intended to cover excess claims.

Municipal Court Special Revenue Funds

The City established separate funds to account for municipal court fees. These fees are paid at the time an individual pays a fine for a Class C misdemeanor case, and they can only be spent on purposes specifically authorized by State law. These cases are for traffic, non-traffic, City of Conroe ordinances, and juvenile school violations that occur within the Conroe city limits. The separate funds are: Municipal Court Technology Fund, Municipal Court Building Security Fund, Municipal Court Juvenile Case Manager Fund, Municipal Court Efficiency Fee Fund, and Municipal Court Truancy Prevention Fund and the Municipal Court Local Truancy Prevention Fund.

PERSONNEL ISSUES

City employees are divided into two groups for the purposes of compensation. The pay structure for police officers and firefighters is governed by a civil service system that is administered according to state law. All other employees are part of a classification system that attempts to establish a pay structure that maintains equity within the organization (equal pay for equal work).

LONG-RANGE FINANCIAL PLAN

The City's Financial Management Policy requires an annual long-range plan of operating revenues and expenditures during budget preparation. The Multi-Year Financial Projection Summary included in this budget document includes all funds and is a conservative estimate based on an analysis of trends and the continuation of current programs and services. Projections vary by fund type, and the analysis of major funds is supported by additional review of consultants and advisors. Major assumptions for the General Fund include a 5% annual increase in the tax roll, 3% annual growth in sales taxes, personnel costs rising by 2.5% per year, and ongoing costs for maintenance of streets and drainage. The Water and Sewer Operating Fund forecast includes future rate increases that will be sufficient to provide dependable, long-range water supply, expand wastewater capacity, and maintain a debt coverage ratio of 140%. The financial impact of the proposed Capital Improvement Program is factored in for all affected funds.

RESERVES

Each fund has a reserve balance that is used to manage our cash flow and to fall back on in the event of a fiscal crisis. We strive to maintain a larger than average reserve balance in the General Fund since we rely heavily on sales tax revenue. When reserves accumulate above the target amount, we typically use them to make capital purchases and other non-recurring expenses.

This budget projects that the General Fund will have a year-end surplus on September 30, 2021, of \$27,646,806, which is equivalent to 116.3 days of operating expenditures (also stated as a 32% reserve). This amount exceeds the threshold of 90 days established in the City's Financial Management Policy and is considered more than adequate by our auditors and our financial advisor.

The Water and Sewer Operating Fund reserve is estimated at \$15,501,788, which is 101.6 days of operating expenditures, or 28%. This amount exceeds the threshold of 90 days (60-day reserve plus 30-day budget contingency) established in the City's Financial Management Policy and is also considered more than adequate by our auditors and our financial advisor.

The City's other operating funds' reserve amounts can be seen in the summary schedule entitled "FY 20-21 Projected Fund Balances."

SUMMARY

The budget is a conservative plan to improve our community and our workplace. It includes funding to maintain the operations of the City and provide quality services to residents and customers.

Budget preparation takes a lot of time, energy and hard work by the City staff, City Administrator, and City Council. As the Mayor of the City of Conroe, I would personally like to thank all City personnel and the City Council for their time and commitment to the citizens of Conroe.

Respectfully submitted,

Toby Powell

Toby Powell
Mayor

Conroe Strategic Plan - 2020

The Strategic Plan for the City of Conroe was originally adopted in 2005 as a part of an on-going planning process of defining a desired future for Conroe, expressed by an adopted Mission and by addressing current strategic issues facing Conroe. This update of the Strategic Plan is a continuation of that process. The 1-3 year issues, goals and strategies in the Plan reflect a response to the weaknesses, opportunities and threats to Conroe, indicated by current trends and events in the City, region and nation. It is intended that the Strategic Plan will be a working policy document, used by both the City Council and City administration to bring about change, measure results and establish accountability. The Plan should be reviewed and updated on a 2-3 year cycle.

Mission

“Protect and serve the citizens of Conroe and exceed their expectations.”

Strategic Issue 1: (Economic Development) Enhance economic development opportunities.

Goal 1.0 - Coordinate with all Conroe economic development entities to excel in business retention, business attraction and industrial development.

Strategy 1.1 - Facilitate corporate relocations to Conroe. (ongoing)

Strategy 1.2 - Promote an active business retention and expansion program. (ongoing)

Strategy 1.3 - Support industrial park/technology park development. (ongoing)

Strategy 1.4 - Support airport improvements and development. (in progress)

Strategy 1.5 - Consider retail recruitment and incentives on a case by case basis. (ongoing)

Strategy 1.6 - Coordinate efforts to make downtown Conroe a vibrant arts, entertainment and cultural district.

- * Increase awareness of the arts and entertainment opportunities in Downtown. (in progress - Arts Alliance)
- * Enhance the image of downtown with gateways, signage, landscaping, fountains, art benches and planters. (ongoing)
- * Establish incentives for artist and residential relocation to downtown. (in progress)
- * Establish a Saturday morning Farmer’s Market in downtown. (complete - SaAM)

Strategy 1.7 - Support visitor attractions events and festivals.

- * Work with the Chamber of Commerce and City Convention and Visitors Bureau staff to assist with marketing for Conroe area downtown. (in progress)

Strategic Issue 2: (Utilities) Dependable, long-range water supply.

Goal 2.0 - Secure long-range water supply resources to allow Conroe to remain competitive in growth and development. (ongoing)

Strategy 2.1 - Complete a long-range water supply study to outline alternative, dependable water supply options for Conroe. (complete)

Strategy 2.2 - Get legislative support to control private water system takeover/monopoly of Regional water systems. (CCNs) (Continue to support legislative effort)

Strategic Issue 3: (Governance/financial) City budget is highly dependent on fluctuating local sales tax revenue.

Goal 3.0 - Enhance alternative revenue sources to reduce dependency on local sales tax revenue.

Strategy 3.1 - Complete annexation of several areas to the City of Conroe to increase the tax base.

- * Crighton Ridge (complete)
- * Longmire/ League Line Road (complete)
- * 830/Little Egypt (complete)
- * S.H. 105 West (in progress)
- * MUD 42 (Westlake) (in progress)
- * April Sound (complete)
- * Piney Shores (complete)

Strategy 3.2 - Develop a parkland dedication process as part of new subdivision plat approval. (on hold)

Strategic Issue 4: (Utilities) Growing pressure to fund aging infrastructure (water, sewer, streets).

Goal 4.0 - Develop dedicated long-term funding sources to upgrade deteriorating infrastructure.

Strategy 4.1 - Develop an infrastructure study based on age of pipes, streets, manhole, equipment, etc., along with a time table and plan for each area of action. (ongoing)

Strategy 4.2 - Strengthen the Public Works Department to plan and implement the rehabilitation program, utilizing the latest new technology to replace the aging infrastructure. With minimum disturbance to citizens and business. (ongoing – SSOI)

Strategy 4.3 - Participate in and track the progress of the SJRA Water and Transition Plan. (in progress)

Strategy 4.4 - Update the City's General CIP and Water and Sewer CIP to address current priorities. (ongoing)

Strategy 4.5 - Investigate the feasibility of storm water drainage fees as a means of funding storm water system improvements. (no action)

Strategic Issue 5: (Governance/financial) Plan for growth in Conroe rather than reacting.

Goal 5.0 - Establish on-going initiatives to make Conroe a "City of Planned Growth".

Strategy 5.1- Continue to update Conroe's Comprehensive Land Use Plan. (in progress)

Strategic Issue 6: (Environmental) Support environmental improvement programs.

Goal 6.0 - Improve environmental quality in Conroe by implementing "Green" initiatives. (in progress)

Strategy 6.1 - Encourage "hybrid vehicles". (in progress)

Strategy 6.2 - Encourage alternative sources of fuel and energy. (ongoing)

Strategy 6.3 - Design and implement "Green" design standards for city buildings and new development. (in progress)

Strategy 6.4 - Conroe "Lean" program. (complete and ongoing)

Strategy 6.5 - Research implementation of curb-side recycling. (complete)

Strategic Issue 7: (Governance/financial) Information Technology

Goal 7.0 - Update and improve information technology in the City of Conroe's administration and operations.

Strategy 7.1 - Implement the City of Conroe's 5-Year IT Strategic Plan. (ongoing)

Strategy 7.2 - Implement PEG Channel program/web streaming council meeting. (ongoing)

Strategic Issue 8: (Housing) Developing partnerships between key stakeholders in housing development. (i.e. Developers, Habitat for Humanity, County, etc.)

Goal 8.0 - Ensure that all Conroe citizens have access to safe, affordable and decent housing.

Strategy 8.1 - Develop a Comprehensive Housing Policy for Low to moderate income citizens. (ongoing)

Strategy 8.2 - Develop a strategy to reduce homeless population.

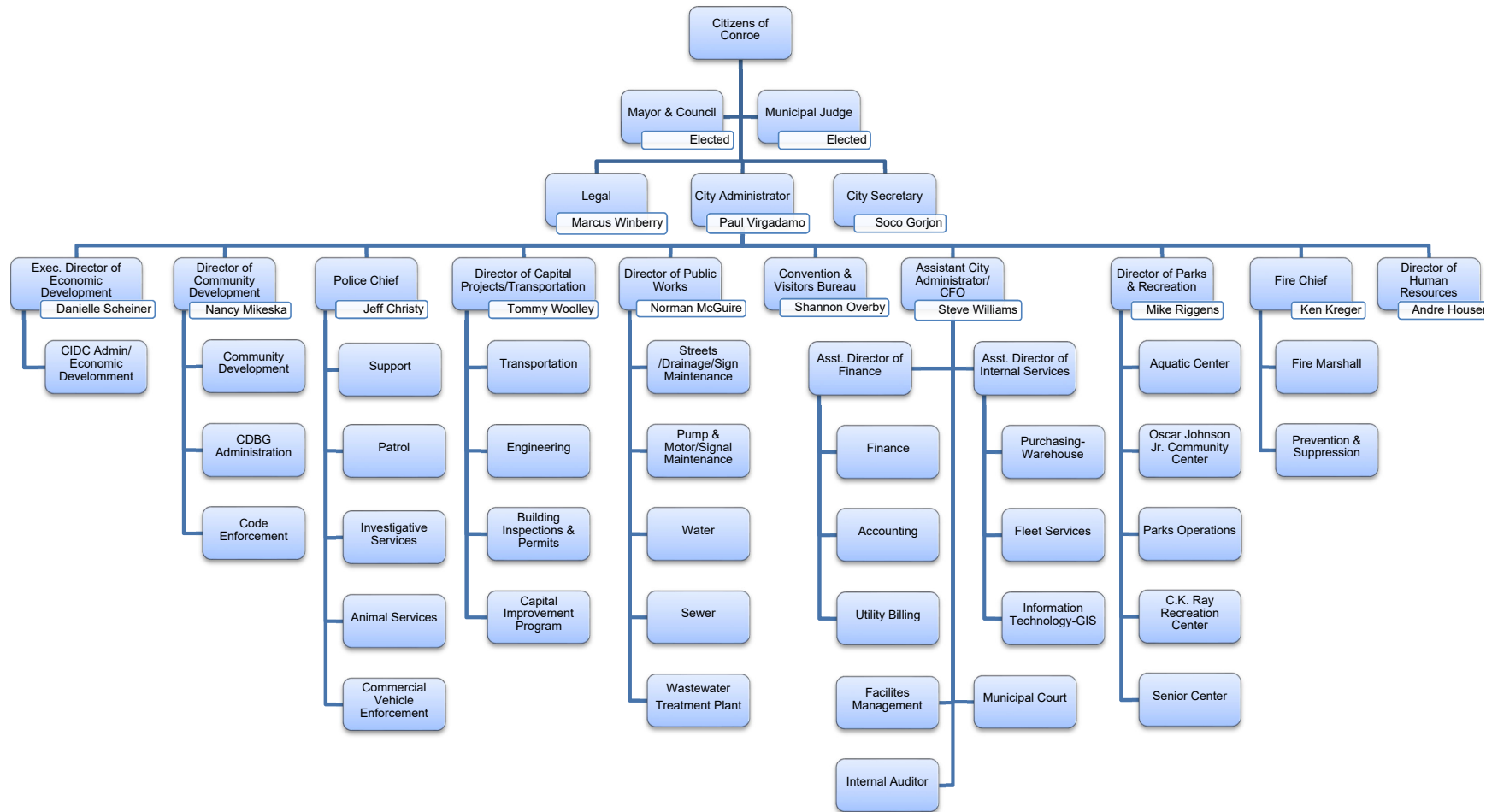
Strategic Issue 9: (Public Safety) There is a need to establish a stand-alone City of Conroe Emergency Operations Center. (in progress)

Goal 9.0 - Investigate the feasibility of building and operating a City of Conroe Emergency Operations Center. (In progress)

Secondary Strategic Issues

- (Transportation) - Maintain leadership and representation on the Transportation Policy Council (TPC) of the H-GAC.
- (Transportation) - Make systematic improvements in Conroe's congested, near-capacity transportation system. (on-going)
- (Governance/Financial) - Develop and implement "succession planning" to get maximum benefit from promoting existing qualified employees.
- (Governance/Financial) - Implement Human Resources policies and benefit packages to attract and hold key city employees.
- (Economic Development) - Seek corporate and private sector sponsorships for City festivals and activities for citizens and visitors.

City of Conroe, Texas Organization Chart



READER'S GUIDE

History of the City of Conroe

In 1881, Houston lumberman Isaac Conroe established a sawmill on Stewart's Creek two miles east of the International Great Northern Railroad's Houston-Crockett line on a tract of land in the J. Smith survey, first settled in the late 1830's. A small tram line connected the mill to the track, but Conroe soon transferred his operations down the tracks to the rail junction, where his new mill became a station on the I-GN. In January 1884, a post office was established at the mill commissary, and, at the suggestion of railroad official H.M. Hoxey, the community took the name Conroe's Switch, in honor of the Northern-born, former Union cavalry officer who founded it and served as its first postmaster; within a decade the name was shortened to Conroe.

In the mid 1880's the Gulf, Colorado and Santa Fe Railway extended its Navasota Montgomery spur eastward through the town, which thus became the only junction of major rail lines in the county. A lumber boom beginning in the late nineteenth century in the Piney Woods of eastern and central Montgomery County attracted scores of settlers to Conroe. In 1889, Conroe replaced Montgomery as the county seat. A residence donated by Isaac Conroe served as a temporary courthouse until a permanent brick structure could be erected in 1891.

By 1892 the community had become a shipping center for lumber, cotton, livestock and bricks. It had five steam-powered saw and planing mills, several brickyards, a cotton gin, a gristmill, and several hotels and general stores. The Conroe Independent School District was established and by 1896 the community's first weekly newspaper, the Courier, had been founded.

By 1900, Conroe was Montgomery County's largest community. It was incorporated in 1904 with a population of 1,009, and its first mayor and city council were elected the following year. In 1906, the first electric lighting appeared in the town when an electrical generating plant was constructed on nearby Stewart's Creek.

The prosperity of the local agriculture and timber industries in the early twentieth century enabled Conroe to continue its rapid early growth despite severe fires in 1901 and 1911, which destroyed much of the business district near the courthouse square. After a few years of sustained growth, the town's prosperity was threatened in the late 1920's by the dwindling of the improperly managed local timber supply. Then in 1930, the spreading effects of the Great Depression struck Montgomery County, drastically curtailing lumber production and forcing many mills to close. In November 1930, Conroe's only bank abruptly failed and pushed many residents and institutions into financial doldrums for many years.

The community's fortunes improved on December 13, 1931, when George W. Strake discovered oil seven miles southeast of town, thus marking the opening of the Conroe Oilfield and triggering an oil boom in the county. Within weeks the local economy had revived, and the Conroe school district, rescued from financial distress by the discovery of oil within its boundaries, became one of the wealthiest in the state.

The oil revenues and population influx of the 1930s lent Conroe a boomtown atmosphere. It briefly claimed more millionaires per capita than any other town in the United States. During the early 1930s, the streets were paved for the first time and US Highway 75 was extended through the town. The ornate Creighton Theatre was erected on the courthouse square in 1935 and in 1936, a new courthouse was constructed. These structures still stand today as a testament to the town's early history.

Location

The City of Conroe is located in Montgomery County, one of the fastest growing counties in Texas. Conroe, population 91,079, is located approximately 40 miles north of downtown Houston. It surrounds Interstate Highway 45 (IH-45) that connects Dallas and Houston. IH-45 serves as Conroe main north to south corridor. Texas Highway 105 bi-sects the city east to west and connects the city to Lake Conroe to the west. Loop 336 serves to connect the remaining parts of the city. The city limits extend to the west side of Lake Conroe. The city limits of Conroe have a land area of approximately 74.36 square miles. Conroe takes pride in being a leader in managed growth, quality of life, and environmental awareness. Conroe offers a tremendous diversity of lifestyles in which to live, work, and play.

Climate

The Conroe area has an average annual temperature of 57 degrees. Yearly highs average 78 degrees and lows average 56 degrees. Conroe has an abundance of sunshine, with more than 205 sunny days, annually. The City receives annual rainfall of slightly more than 47.6 inches.

Lifestyle of Residents

Residents of Conroe enjoy a low tax rate, an outstanding school system, and safe neighborhoods. A tremendous quality of life index reflects a plethora of recreational activities, beautifully maintained parks, extensive trail systems and outstanding lake access for fishing, boating, and family outings.

Conroe has received the TRAPS Gold Medal for Excellence in Parks & Recreation for its establishment of an outstanding parks system. Recreational options are plentiful, and include the City's award-winning bike and nature trails.

City officials strive to ensure the proper balance between residential development and business parks. Furthermore, goals have been set to analyze and recommend plans for land use, infrastructure and regulatory systems. The goals for the City of Conroe are to provide ongoing quality development in Conroe while maintaining the City's environmental assets, which are highly valued by the residents.

State-of-the-art health care is provided by HCA Houston Healthcare Conroe, CHI St. Luke's Health-Lakeside Hospital and Memorial Hermann Hospital of the Woodlands. Locally, there are many medical professional centers, providing urgent care, extended or primary care, and specialization in physical therapy, sports medicine, radiology, and occupational treatment.

Conroe offers a diversity of shopping opportunities and several large malls located nearby. Conroe also has numerous retail outlets with many hotels and restaurants conveniently located in the city. Several world-class golf courses are within the area.

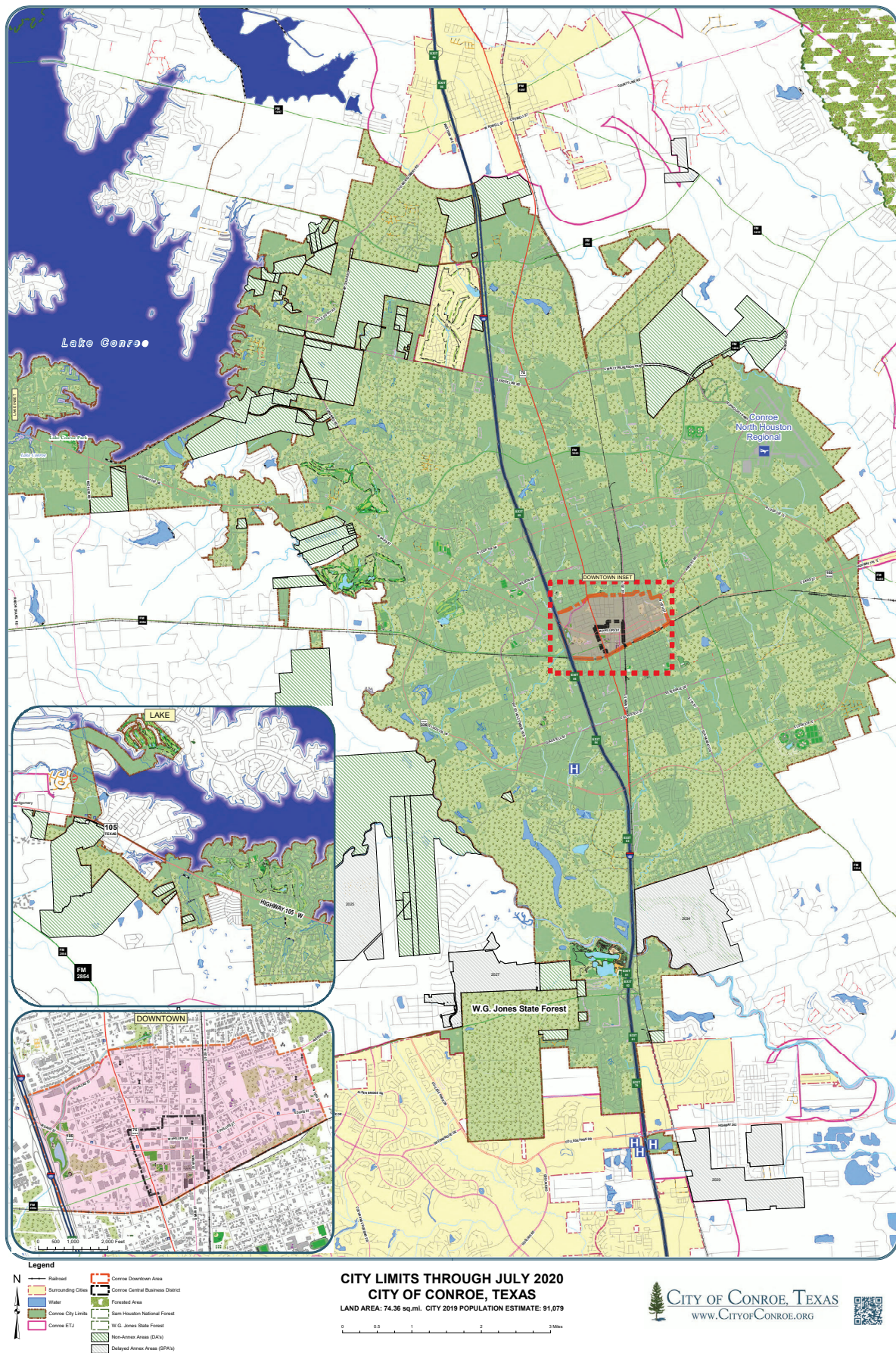
Education

Education is an important factor for Conroe businesses and residents. The City's highly rated school system provides top-quality instruction for the younger generation. Many schools in Conroe are rated "Recognized" or above by the Texas Education Agency.

Conroe is served by the Conroe Independent School District (CISD). CISD encompasses 64 schools, more than 3,758 teachers with a growing number of students expected to pass 64,800 for the upcoming school year.

Infrastructure and Utilities

Conroe's rapid growth has been enhanced by its infrastructure development including a superior water supply and quality roads. The utility companies serving Conroe include Entergy Electric, CenterPoint Energy (Natural Gas), and Consolidated Communications for the telecommunications. The cable franchise includes Suddenlink Cable Television. Water and sewer services are provided by the City of Conroe.



GUIDE TO USING THE FY 2020-2021 ANNUAL BUDGET

The City of Conroe's FY 2020-2021 annual budget is the result of many hours of deliberation as well as response to both internal and external forces that have imposed fiscal constraints in its preparation. The budget provides information on all aspects of the City's financial operations. The budget document is organized logically and is designed to help the reader locate information, both financial and non-financial, with ease. The "Guide to Using The 2020-2021 Annual Budget" section has been added to assist readers with using this document. The FY 2020-2021 budget document contains important information that helps the reader to better understand the structure of the City of Conroe, and the issues it faces. The discussion that follows sets forth and summarizes the contents of this document.

Introduction discusses major initiatives, concerns, and issues considered in developing the Proposed Budget, as well as summary information on all revenues and expenditures, and a statistical analysis explaining the revenue assumptions for FY 2020-2021. It also includes a "Fund-by-Fund" synopsis of expenditures for the General Fund, Water & Sewer Operating Fund, and Debt Service Funds. The "Fund-by-Fund" analysis allows one to get a general feel for overall changes, and provides information that assists in assessing significant changes between years. The City of Conroe has 50 departments. There are 30 departments that fall within the General Fund, 8 departments in the Water & Sewer Operating Fund, 3 distinct funds in the Debt Service Funds, 12 Transportation Grants, and 12 departments and 18 funds in the Other Funds section of the budget.

General Fund contains the General Fund Summary of Revenues and Expenditures, department organizational charts, a description of all General Fund departments/divisions, personnel summary, expenditure summary, and a summary of the supplemental requests.

Water & Sewer Operating Fund contains information similar to the General Fund section for the Water and Sewer Operating Fund.

Debt Service Funds contains a summary of all debt revenues and expenditures and a detailed listing of the General Obligation Debt Service Fund, Water and Sewer Debt Service Fund, and Conroe Industrial Development Corporation (CIDC) Debt Service Fund, debt service requirements, and a detailed listing of all debt schedules by issue.

Other Funds contains information on special funds and departments. The special funds are the Vehicle and Equipment Replacement, Water and Sewer Vehicle and Equipment Replacement, CIDC Revenue Clearing Fund, CIDC General Fund, CIDC Industrial Park Land Sales Fund, CDBG Entitlement Fund, Transportation Grants, CARES Act (COVID-19) Fund, Municipal Court Special Revenue Funds, Self-Funded Insurance Fund, Longmire Creek Estates PID Fund, Wedgewood Falls PID Fund, Animal Shelter Reserve Fund, Technology Replacement Fund, and Disaster Recovery Grants, with departments consisting of HOT Fund, Facilities Management, Oscar Johnson, Jr. Community Center (OJJCC) Fund, and Fleet Services Fund. This section also includes a summary of revenues and expenditures, and information similar to that included in the General Fund.

Capital Improvement Program includes Capital Improvement Program (CIP) materials and an explanation of each project's proposed funding sources. (A separate CIP Budget document with more detailed information is also available.)

Appendix includes information supporting the budget information, such as the financial and budgetary policies, pay plans, glossary of terms, and chart of accounts.

OVERVIEW OF THE BUDGET PROCESS

The City of Conroe's budget process is the mechanism that changes taxpayer requests and resources into government services and expenditures. Again this year, the City of Conroe has made a great commitment to setting community goals, performance measures, and priorities. The following is the budget process of the City.

DEFINITION AND AUTHORITY

The budget is a financial plan for a fiscal year of operations that matches all planned revenues and expenditures with the services provided to the residents of the City, based on established budgetary policies. The City Charter establishes that the City's fiscal year shall begin on the first day of October and end on the last day of September of each calendar year. Such fiscal year shall also constitute the budget and accounting year. The City Charter requires that the Mayor shall, between sixty (60) and ninety (90) days prior to the beginning of each fiscal year, submit to the City Council a Proposed Budget, which shall provide a complete financial plan for the fiscal year, and shall contain, but not be limited to the following:

- A budget message outlining the proposed financial policies of the City, changes from previous years in expenditures and revenues, and any major changes in financial policy.
- A consolidated statement of anticipated receipts and proposed expenditures of all funds.
- An analysis of property valuations and the tax rate, tax levies and collections by years for the past five (5) years.
- General fund and Special fund resources in detail, summary of proposed expenditures by function, department and activity, detailed estimates of expenditures shown separately for each activity to support summary previously mentioned.
- Revenue and expense statements for all types of bonds, a description of all bond issues outstanding, showing rate of interest, date of issue, maturity date, amount authorized, amount issued and amount outstanding, schedule of requirements for the principal and interest of each issue of bonds; the appropriation ordinance and the tax levying ordinance.

BUDGET PREPARATION PROCESS

The City Administrator's Office, the Management Team, and the Finance & Administration Department performed the function of preparing and analyzing the FY 2020-2021 budget. The process of developing and preparing the Annual Budget of the City begins during February of each year, at which time an initial operating and capital budget kickoff meeting is held with all department heads and administrative budget staff. The purpose of this meeting is to distribute and review the budget preparation schedule and departmental budget request forms and accompanying instructions. During the kickoff meeting, the Assistant City Administrator/CFO distributes and reviews the budget calendar, budget preparation manual, department budget request forms, and accompanying instructions. The Assistant City Administrator/CFO also introduces members of the Finance Department who serve as the Budget Team. The Budget Team provides assistance to departments as they complete their budget submittals.

All department heads subsequently submit completed departmental base budgets, travel and training reports, membership reports, and supplemental request packages (with departmental rankings). Supplemental request packages are submitted for every program or capital item above and beyond the base budget request. After careful re-estimation of the current year's expenditures and revenues, each projected line item is justified. The preliminary appraisal roll is provided by the Montgomery Central Appraisal District during this process. The appraisal roll is utilized by the City in the calculation of the City's second largest revenue source, ad valorem taxes. The Chief Appraiser certifies the appraisal roll.

After the departmental budgets have been reviewed by the Finance Department, the total package is then submitted to the City Administrator. The City Administrator, along with the Management Team (consisting of the Department Heads) evaluates the base budget and supplemental requests; then the City Administrator ranks and submits items for consideration in the final recommendation to the Mayor and City Council.

A series of City Council Workshops on the operating and capital budgets is held throughout July and into early August. During these meetings, the City Administrator and the Assistant City Administrator/CFO present the Proposed Budget together with the base budgets, to the City Council for their review and discussion. Information regarding revenue projections is also given to the Council at this time.

Upon completion of the budget workshops with the Mayor and Council, public notice is both posted at City Hall and published in the official newspaper of the City of Conroe to notify the general public of the time and place of the required public hearing.

on the Proposed Budget. This notice also advises the public of the availability of the Proposed Budget for review and inspection prior to the scheduled public hearing, which is generally held in August. Upon receipt of the Proposed Budget, the City Council is required to set a date and place for a public hearing to discuss the budget.

According to the City's Charter:

Section 9.06 Notice of Public Hearing on Budget.

"At the meeting of the City Council at which the budget is submitted, the City Council shall fix the time and place of a public hearing on the budget and shall cause to be published in the official newspaper of the City of Conroe, a notice of the hearing setting forth the time and place thereof at least ten (10) days before the date of such hearing."

Section 9.07 Public Hearing on Budget.

"At the time and place set forth in the notice required by Section 9.06 or at any time and place to which such public hearing shall from time to time be adjourned, the City Council shall hold a public hearing on the budget submitted and all interested persons shall be given an opportunity to be heard for or against any item or the amount of any item therein contained."

Prior to the public hearing, the proposed budget is a Public Record as stated by:

Section 9.05 Budget as Public Record.

"The budget and budget message and all supporting schedules shall be a public record in the office of the City Secretary, open to public inspection by anyone. The Mayor shall cause sufficient copies of the budget and budget message to be prepared for distribution to interested persons."

At the hearing, the City Council gives all interested persons an opportunity to be heard, for or against, any expenditure account or revenue estimate. After the public hearing, the City Council, by ordinance, adopts the Proposed Budget and establishes the tax rate for the corresponding tax year. The Adopted Budget is then filed with the City Secretary. Copies of the Adopted Budget are made available to all department heads, media, appropriate financial institutions, debt rating agencies, investment and financial advisors, regulatory agencies, intergovernmental grantors, and other interested citizens and parties.

According to:

Section 9.09 Vote Required for Adoption.

"The budget shall be adopted by the favorable vote of a majority of the members of the whole City Council."

Section 9.10 Date of Final Adoption.

"The budget shall be finally adopted not later than fifteen (15) days prior to the beginning of the fiscal year, and should the City Council fail to so adopt a budget, the then existing budget together with its tax-levying ordinance and its appropriation ordinance shall be deemed adopted for the ensuing fiscal year."

Section 9.11 Effective Date of Budget; Certification of Copies; Copies Made Available.

"Upon final adoption, the budget shall be in effect for the fiscal year. A copy of the budget, as finally adopted, shall be filed with the person performing the duties of City Secretary, the County Clerk of Montgomery County and the State Comptroller of Public Accounts at Austin. The final budget shall be printed, mimeographed or otherwise reproduced and copies shall be made available for the use of all offices, departments, and agencies, and for the use of interested persons and civic organizations."

MULTI-YEAR FINANCIAL PLAN

Multi-year projections have become an integral part of the budget process as estimates of future financial operating conditions are provided to the City Council. Historical data, as reconciled to the Comprehensive Annual Financial Report (CAFR), plus growth assumptions for each line item are combined to provide projections that indicate the future fiscal position of the City. The multi-year projections identify any potential problem in matching projected revenues with anticipated growth in expenditures. One important result of the multi-year financial overview has been the ability to project when tax-supported bonds can be sold without affecting the tax rate; therefore, drawing together the operating budgets and the Capital Improvement Program.

BUDGET AMENDMENT PROCESS

Amendments to the budget can be made after adoption. According to Section 9.16 of the City Charter, during the fiscal year the City Council shall have the power to transfer funds allocated by the budget to one activity, function or department to another activity, function or department, and to re-estimate revenues and expenditures. The budget may be amended by using the following criteria for evaluation of requests:

1. Is the request necessary?
2. Why was the item not budgeted in the normal budget process?
3. Why can a transfer not be made within the department?

In addition, the following conditions must be met:

1. The Assistant City Administrator/CFO certifies that there are available revenues in excess of those estimated in the Budget; and
2. The City Council approves the budget amendment.

BUDGETARY CONTROL

Budgetary control is established and maintained after adoption of the budget by the preparation of monthly revenue and expenditure statements, which provide monthly and year-to-date amounts and percentages of budgeted appropriations expended by fund, department, and line items. These monthly statements are distributed to the Mayor, City Council and all department heads. The City Administrator is authorized to transfer budgeted amounts within a department to any line item within the same department; however, any amendments or revisions to the Adopted Budget that alter the total expenditures for any department must be approved by the City Council.

City of Conroe

FY 2020-2021

Budget Preparation Calendar

February	Budget Kick-off Department Training VERF Committee Meeting
March	Budget Submissions Due Review of New Budget Requests
April	Ranking of New Budget Requests Budget Draft Creation
May	Operating Budget Meeting with City Administrator CIP Budget Meeting with City Administrator
June	Submit Preliminary Tax Rate Data to Montgomery County Tax Office Budget Review Meeting with Mayor Budget Review Meetings with City Council Members
July	Submit Final 2020 Tax Rate Calculation Data to Montgomery County Tax Office Proposed Budget submitted to City Council City Council Budget Retreat Chief Appraiser certifies the appraisal roll No-New-Revenue and Voter-Approval tax rates are calculated and submitted to City Council
August	Public Hearing is held Vote to Ratify the Property Tax Increase (if needed) City Council adopts the Operating Budget, the Annual Tax Rate, and the Capital Improvement Program
September	Public Hearing is held Vote to Ratify the Property Tax Increase (if needed) City Council adopts the Operating Budget, the Annual Tax Rate, and the Capital Improvement Program
October	Fiscal year Begins Adopted Operating Budget Book Published Adopted Capital Improvement Program Book Published Budget-in-Brief Document Published

CERTIFICATE FOR ORDINANCE

I.

On the 10th of September, 2020, the City Council of the City of Conroe, Texas consisting of the following qualified members, to-wit: **Duke Coon, Mayor Pro Tem; Council Members Jody Czajkoski, Seth Gibson, Duane Ham and Raymond McDonald**, did convene in public session in the Council Chambers of the City Hall at 300 West Davis in Conroe, Texas. The roll being first called, a quorum was established, all members being present except the following, to wit: **Mayor Toby Powell**. The Meeting was open to the public and public notice of the time, place and purpose of the Meeting was given, all as required by Chapter 551, Texas Government Code.

II.

WHEREUPON, AMONG OTHER BUSINESS transacted, the Council considered adoption of the following written Ordinance, to-wit:

ORDINANCE NO. 2529-20

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CONROE, TEXAS, SETTING THE AD VALOREM TAX RATE OF THE CITY OF CONROE FOR THE YEAR 2020 AT A RATE OF \$0.4375 PER ONE HUNDRED DOLLARS (\$100.00) VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF CONROE AS OF JANUARY 1, 2020, SPECIFYING SEPARATE COMPONENTS OF SUCH RATE FOR OPERATIONS AND MAINTENANCE AND FOR DEBT SERVICE; LEVYING AN AD VALOREM TAX FOR THE YEAR 2020; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING FOR COLLECTION AND ORDAINING OTHER RELATED MATTERS.

III.

Upon motion of Council Member Gibson, seconded by Council Member Czajkoski, all members present voted for adoption of the Ordinance, except the following: Council Member Ham voted against the motion and no one abstained. A majority of those Council Members present having voted for adoption, the presiding officer declared the Ordinance passed and adopted.

IV.

A true, full and correct copy of the Ordinance adopted at the Meeting is attached to and follows this Certificate.

SIGNED AND SEALED this 10th day of September, 2020.


SOCO M. GORJON, City Secretary



ORDINANCE NO. 2529-20

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CONROE, TEXAS, SETTING THE AD VALOREM TAX RATE OF THE CITY OF CONROE FOR THE YEAR 2020 AT A RATE OF \$0.4375 PER ONE HUNDRED DOLLARS (\$100.00) VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF CONROE AS OF JANUARY 1, 2020, SPECIFYING SEPARATE COMPONENTS OF SUCH RATE FOR OPERATIONS AND MAINTENANCE AND FOR DEBT SERVICE; LEVYING AN AD VALOREM TAX FOR THE YEAR 2020; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING FOR COLLECTION AND ORDAINING OTHER RELATED MATTERS.

* * * * *

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CONROE, TEXAS:

Section 1. That an ad valorem tax rate of \$0.4375 per one hundred dollars (\$100.00) assessed valuation is hereby adopted for the 2020 calendar year, such rate consisting of the following specified components:

- (a) For operations and maintenance, \$0.3125 per one hundred dollars (\$100.00) assessed valuation.
- (b) For payment of principal and interest on bonds, \$0.1250 per one hundred dollars (\$100.00) assessed valuation.

Section 2. That an ad valorem tax for the 2020 calendar year in the amount established by the rate hereinabove provided is hereby levied and assessed on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Conroe, Texas, and not otherwise exempt under the Constitution and laws of the State of Texas.

Section 3. That all taxes levied by virtue of this Ordinance shall be due and payable not later than the 31st day of January, 2021, and if then not paid, shall be subject to penalties and interest in the manner provided by law.

Section 4. That the Montgomery County tax assessor-collector is hereby authorized to assess and collect the taxes of the City of Conroe, Texas, employing the above tax rate.

Section 5. That all ordinances and parts of ordinances in conflict with this ordinance be and the same are hereby repealed to the extent of said conflict.

Section 6. That this ordinance shall take effect immediately of and from the date of adoption.

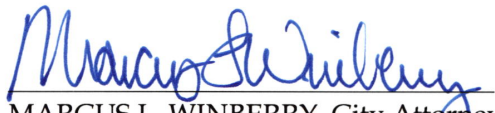
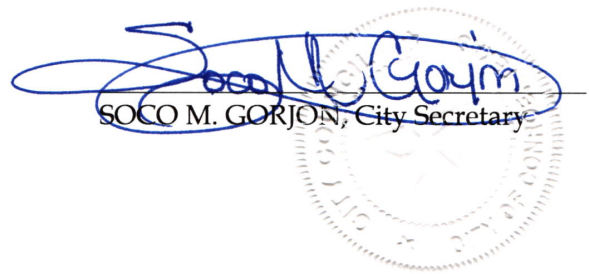
PASSED AND APPROVED this 10th day of September, 2020.



DUKE COON, Mayor Pro Tem

APPROVED AS TO FORM:

ATTEST:


MARCUS L. WINBERRY, City Attorney
SOCO M. GORJON, City Secretary

CERTIFICATE FOR ORDINANCE

I.

On the 10th of September, 2020, the City Council of the City of Conroe, Texas consisting of the following qualified members, to-wit: **Duke Coon, Mayor Pro Tem; Council Members Raymond McDonald, Jody Czajkoski, Duane Ham, and Seth Gibson**, did convene in public session in the Council Chambers of the City Hall at 300 West Davis in Conroe, Texas. The roll being first called, a quorum was established, all members being present except the following, to wit: **Mayor Toby Powell**. The Meeting was open to the public and public notice of the time, place and purpose of the Meeting was given, all as required by Chapter 551, Texas Government Code.

II.

WHEREUPON, AMONG OTHER BUSINESS transacted, the Council considered adoption of the following written Ordinance, to-wit:

ORDINANCE NO. 2527-20

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CONROE, TEXAS, ADOPTING A MUNICIPAL OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021; APPROPRIATING FUNDS IN ACCORDANCE WITH THE BUDGET; PROVIDING FOR EFFECTIVE DATE AND ORDAINING OTHER RELATED MATTERS.

III.

Upon motion of Council Member Czajkoski, seconded by Council Member McDonald, all members present voted for adoption of the Ordinance, except the following: No one voted against and no one abstained. A majority of those Council Members present having voted for adoption, the presiding officer declared the Ordinance passed and adopted.

IV.

A true, full and correct copy of the Ordinance adopted at the Meeting is attached to and follows this Certificate.

SIGNED AND SEALED this 10th day of September, 2020.


SOCOM. GORJON, City Secretary

ORDINANCE NO. 2527-20

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CONROE, TEXAS, ADOPTING A MUNICIPAL OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021; APPROPRIATING FUNDS IN ACCORDANCE WITH THE BUDGET; PROVIDING FOR EFFECTIVE DATE AND ORDAINING OTHER RELATED MATTERS.

* * * * *

WHEREAS, the Mayor of the City of Conroe, Texas, has submitted to the City Council a proposed budget for the fiscal year beginning October 1, 2020, and ending September 30, 2021; and

WHEREAS, the proposed budget sets out in detail the resources and estimated revenues of the general fund and each special fund, together with the proposed expenditures within each such fund, all in accordance with the applicable provisions of the Home Rule Charter; and

WHEREAS, notice having been first given in the manner provided by law, the City Council did conduct a public hearing upon such proposed budget; and

WHEREAS, the City Council has considered the proposed budget and made such changes as it considers warranted by law and in the best interest of the municipal taxpayers:

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CONROE, TEXAS:

Section 1. That such proposed budget, including the estimated revenues and proposed expenditures within the General Fund and each Special Fund is hereby approved and adopted as the Municipal Budget for the Fiscal Year beginning October 1, 2020 and ending September 30, 2021.

Section 2.

- a. That, as provided in Subsection (c) of this section, the monies hereinafter set out within each fund are hereby appropriated out of each such respective Fund for the payment of expenses lawfully attributable to such Fund, all as itemized in the budget.
- b. That, as provided in Subsection (c) of this section, a contingent appropriation not exceeding three percent (3%) of the total budget is hereby made out of all

the funds for the payment of unforeseen items of expenditure resulting from an established emergency.

- c. That the following funds are hereby appropriated:

OPERATING BUDGET:

General Fund	\$86,761,406
Water & Sewer Operating	55,713,353
General Obligation Debt Service	17,922,776
Water & Sewer Debt Service	17,096,522
CIDC Debt Service	6,571,472
CIDC Revenue Clearing	11,254,846
Conroe Industrial Development Corporation (CIDC)	18,079,306
CIDC Industrial Park Land Sales	426,500
Vehicle & Equipment Replacement	1,655,065
Water & Sewer Vehicle & Equipment Replacement	77,000
Hotel Occupancy Tax	1,372,843
Community Development Block Grant Entitlement	925,990
Facilities Management	965,290
Transportation Grants	1,390,220
Oscar Johnson Jr Community Center	1,425,537
Municipal Court Technology	5,000
Municipal Court Building Security	26,250
Municipal Court Local Truancy Prevention Diversion	40,750
Municipal Court Efficiency Fee	4,000
Municipal Court Truancy Prevention	5,000
Fleet Services	2,408,453
Self Funded Insurance	12,210,262
Longmire Creek Estates PID	58,745
Wedgewood Falls PID	118,694
Animal Shelter Reserve	13,250
Technology Replacement	792,754
Total Expenditures	\$237,321,284
Contingent Appropriation (3%)	7,119,639
TOTAL APPROPRIATION	\$244,440,922

Section 3. The City of Conroe has entered into employment contracts with certain heads of department and other key employees. Within the funds appropriated to the General Fund and budgeted for salaries and other personnel services there has been included a sum which is not less than two percent (2%) of the aggregate maximum obligation thereon (including interest) to all employees possessing such contracts. During each year while there is any liability by reason of any such employment contract the City Council shall compute and ascertain the rate and

amount of ad valorem tax, based on the latest approved tax rolls of the City, with full allowances being made for tax delinquencies and costs of tax collection which will be sufficient to raise and produce the money required to pay any sums which may be or become due during any such year, in no instance to be less than two percent (2%) of such obligation, together with all interest thereon. Said rate and amount of ad valorem tax shall be levied against all taxable property within the City for each year while any liability exists by reason of such contracts of employment, and said ad valorem tax shall be assessed and collected in each such year until all of the obligations therein incurred have been discharged and no liability remains.

Section 4. That the budget may be amended from time to time as provided by law for the proposes of authorizing emergency expenditures or for municipal purposes, provided however, no obligation shall be incurred or any expenditure made except in conformity with the budget.

Section 5. That the Assistant City Administrator/Chief Financial Officer may, at any time with the consent of the City Administrator, transfer any unencumbered appropriation from one-line item to another line item within the same Department, provided however, that no unencumbered appropriation may be transferred from one Department or Fund to another except upon the express approval of the City Council.

Section 6. That this ordinance shall be effective immediately of and from adoption.

PASSED AND APPROVED this the 10th day of September, 2020.



DUKE COON, Mayor Pro Tem

APPROVED AS TO FORM:



MARCUS L. WINBERRY, City Attorney

ATTEST:



SOCO M. GORJON, City Secretary



FY 20-21 Projected Budget Summary

Revenues	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Estimated	FY 20-21 Proposed
General Fund	\$ 82,149,738	\$ 83,208,579	\$ 83,314,891	\$ 82,932,070
Water & Sewer Operating Fund	43,642,663	46,619,691	48,670,539	49,906,037
General Obligation Debt Service	15,320,219	22,876,250	22,532,873	17,235,453
Water & Sewer Debt Service	11,719,511	15,660,508	15,423,508	17,096,522
CIDC Debt Service	5,476,256	6,689,564	6,536,926	6,571,472
CIDC Revenue Clearing	12,030,638	11,681,425	11,700,983	11,254,846
Conroe Industrial Development Corporation (CIDC)	9,041,683	5,577,408	10,691,584	4,916,885
CIDC Industrial Park Land Sales	9,580,399	-	1,011,903	-
Vehicle & Equipment Replacement	511,787	298,041	348,764	371,021
W&S Vehicle & Equipment Replacement	338,495	25,440	41,189	266,041
Hotel Occupancy Tax	1,406,255	1,237,981	1,124,951	1,479,724
Community Development Block Grant Entitlement	361,034	821,856	807,500	925,990
Facilities Management	1,131,316	1,170,522	1,155,038	1,025,522
Transportation Grants Fund	1,042,990	2,161,150	2,078,692	1,390,220
Oscar Johnson Jr Community Center	1,418,935	1,376,447	1,336,830	1,424,773
Municipal Court Technology	30,091	33,500	21,535	21,535
Municipal Court Building Security	22,566	25,381	21,535	28,685
Municipal Court Local Truancy Prevention & Diversion	30,019	34,952	27,596	41,952
Municipal Court Efficiency Fee	9,679	11,016	7,626	7,626
Municipal Court Truancy Prevention	14,334	16,686	11,742	11,742
Fleet Services	2,181,644	2,060,769	2,300,079	2,419,672
Self Funded Insurance	13,646,020	10,458,293	10,878,563	10,864,943
Longmire Creek Estates PID	63,731	64,000	63,040	63,895
Wedgewood Falls PID	150,726	163,000	164,352	164,246
Animal Shelter Reserve	179,400	223,284	179,400	179,400
Technology Replacement	-	-	-	805,074
Disaster Recovery Grants	-	1,735,107	1,735,107	-
Total Revenues	\$ 211,500,128	\$ 214,230,850	\$ 222,186,746	\$ 211,405,346

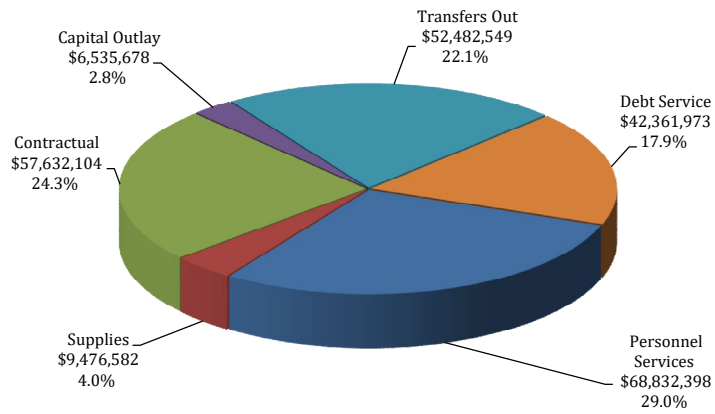
Expenditures	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Estimated	FY 20-21 Proposed
General Fund	\$ 79,653,391	\$ 87,393,659	\$ 85,052,600	\$ 86,761,406
Water & Sewer Operating Fund	44,575,278	49,521,547	48,957,611	55,713,353
General Obligation Debt Service	14,831,006	23,082,176	22,368,213	17,922,776
Water & Sewer Debt Service	110,980,619	15,423,508	15,423,508	17,096,522
CIDC Debt Service	5,392,442	6,689,564	6,537,676	6,571,472
CIDC Revenue Clearing	12,034,139	11,681,425	11,700,983	11,254,846
Conroe Industrial Development Corporation (CIDC)	5,094,253	11,311,092	9,462,963	18,079,306
CIDC Industrial Park Land Sales	6,347,920	13,109,248	8,899,605	426,500
Vehicle & Equipment Replacement	1,436,276	3,468,625	3,499,368	1,655,065
W&S Vehicle & Equipment Replacement	25,495	657,230	646,709	77,000
Hotel Occupancy Tax	1,165,960	1,190,235	1,184,989	1,372,843
Community Development Block Grant Entitlement	491,006	821,856	807,500	925,990
Facilities Management	1,157,775	1,168,812	1,147,602	965,290
Transportation Grants Fund	1,369,189	2,161,150	2,076,718	1,390,220
Oscar Johnson Jr Community Center	1,354,742	1,289,834	1,320,122	1,425,537
Municipal Court Technology	4,657	25,000	22,500	5,000
Municipal Court Building Security	20,667	26,250	24,100	26,250
Municipal Court Local Truancy Prevention & Diversion	40,922	42,987	27,750	40,750
Municipal Court Efficiency Fee	970	4,000	2,000	4,000
Municipal Court Truancy Prevention	6,932	5,000	2,500	5,000
Fleet Services	2,271,148	2,074,800	2,300,678	2,408,453
Self Funded Insurance	12,100,697	11,621,349	11,300,833	12,210,262
Longmire Creek Estates PID	51,646	61,709	57,709	58,745
Wedgewood Falls PID	105,170	119,580	115,580	118,694
Animal Shelter Reserve	52,061	101,000	101,000	13,250
Technology Replacement	-	-	-	792,754
Disaster Recovery Grants	-	1,735,107	1,735,107	-
Total Expenditures	\$ 300,564,361	\$ 244,786,743	\$ 234,775,924	\$ 237,321,284

FY20-21 Projected Fund Balances

	Fund Balance/ Working Capital 10/1/2019	Estimated Revenues 2019-2020	Estimated Expenditures 2019-2020	New Fund Balance 9/30/2020	Proposed Revenues 2020-2021	Proposed Expenditures 2020-2021	Projected Fund Balance 9/30/2021	% Decr From 10/1/20 to 9/30/21
General Fund	\$ 33,213,851	\$ 83,314,891	\$ 85,052,600	\$ 31,476,142	\$ 82,932,070	\$ 86,761,406	\$ 27,646,806	-16.8%
Water & Sewer Operating Fund	21,596,176	48,670,539	48,957,611	21,309,104	49,906,037	55,713,353	15,501,788	-28.2%
General Obligation Debt Service	11,292,098	22,532,873	22,368,213	11,456,758	17,235,453	17,922,776	10,769,435	-4.6%
Water & Sewer Debt Service	-	15,423,508	15,423,508	-	17,096,522	17,096,522	-	N/A
CIDC Debt Service	-	6,536,926	6,537,676	-	6,571,472	6,571,472	-	N/A
CIDC Revenue Clearing	-	11,700,983	11,700,983	-	11,254,846	11,254,846	-	N/A
Conroe Industrial Development Corporation (CIDC)	28,441,790	10,691,584	9,462,963	29,670,411	4,916,885	18,079,306	16,507,990	-42.0%
CIDC Industrial Park Land Sales	8,339,904	1,011,903	8,899,605	452,202	-	426,500	25,702	-99.7%
Vehicle & Equipment Replacement	8,177,733	348,764	3,499,368	5,027,129	371,021	1,655,065	3,743,085	-54.2%
Water & Sewer Vehicle & Equipment Replacement	1,946,861	41,189	646,709	1,341,341	266,041	77,000	1,530,382	-21.4%
Hotel Occupancy Tax	3,160,991	1,124,951	1,184,989	3,100,953	1,479,724	1,372,843	3,207,834	1.5%
Community Development Block Grant Entitlement	-	807,500	807,500	-	925,990	925,990	-	N/A
Facilities Management	-	1,155,038	1,147,602	7,436	1,025,522	965,290	67,668	N/A
Transportation Grants	-	2,078,692	2,076,718	1,974	1,390,220	1,390,220	1,974	N/A
Oscar Johnson Jr Community Center	28,564	1,336,830	1,320,122	45,272	1,424,773	1,425,537	44,508	55.8%
Municipal Court Technology	76,907	21,535	22,500	75,942	21,535	5,000	92,477	20.2%
Municipal Court Building Security	13,611	21,535	24,100	11,046	28,685	26,250	13,481	-1.0%
Municipal Court Local Truancy Prevention & Diversion	3,617	27,596	27,750	3,463	41,952	40,750	4,665	29.0%
Municipal Court Efficiency Fee	195,529	7,626	2,000	201,155	7,626	4,000	204,781	4.7%
Municipal Court Truancy Prevention	28,854	11,742	2,500	38,096	11,742	5,000	44,838	55.4%
Fleet Services	260,874	2,300,079	2,300,678	260,275	2,419,672	2,408,453	271,494	4.1%
Self Funded Insurance	3,651,642	10,878,563	11,300,833	3,229,372	10,864,943	12,210,262	1,884,053	-48.4%
Longmire Creek Estates PID	11,895	63,040	57,709	17,226	63,895	58,745	22,376	88.1%
Wedgewood Falls PID	41,607	164,352	115,580	90,379	164,246	118,694	135,931	226.7%
Animal Shelter Reserve	207,073	179,400	101,000	285,473	179,400	13,250	451,623	118.1%
Technology Replacement	-	-	-	-	805,074	792,754	12,320	N/A
Disaster Recovery Grants	-	1,735,107	1,735,107	-	-	-	-	N/A
TOTAL	\$ 120,689,577	\$ 222,186,746	\$ 234,775,924	\$ 108,101,149	\$ 211,405,346	\$ 237,321,284	\$ 82,185,211	-31.9%

Note: The Projected Fund Balance in the CIDC General Fund as of September 30, 2020, is reduced by \$6,571,472 for Debt Service Reserve.

Consolidated Budget Summary Expenditures by Category and Department

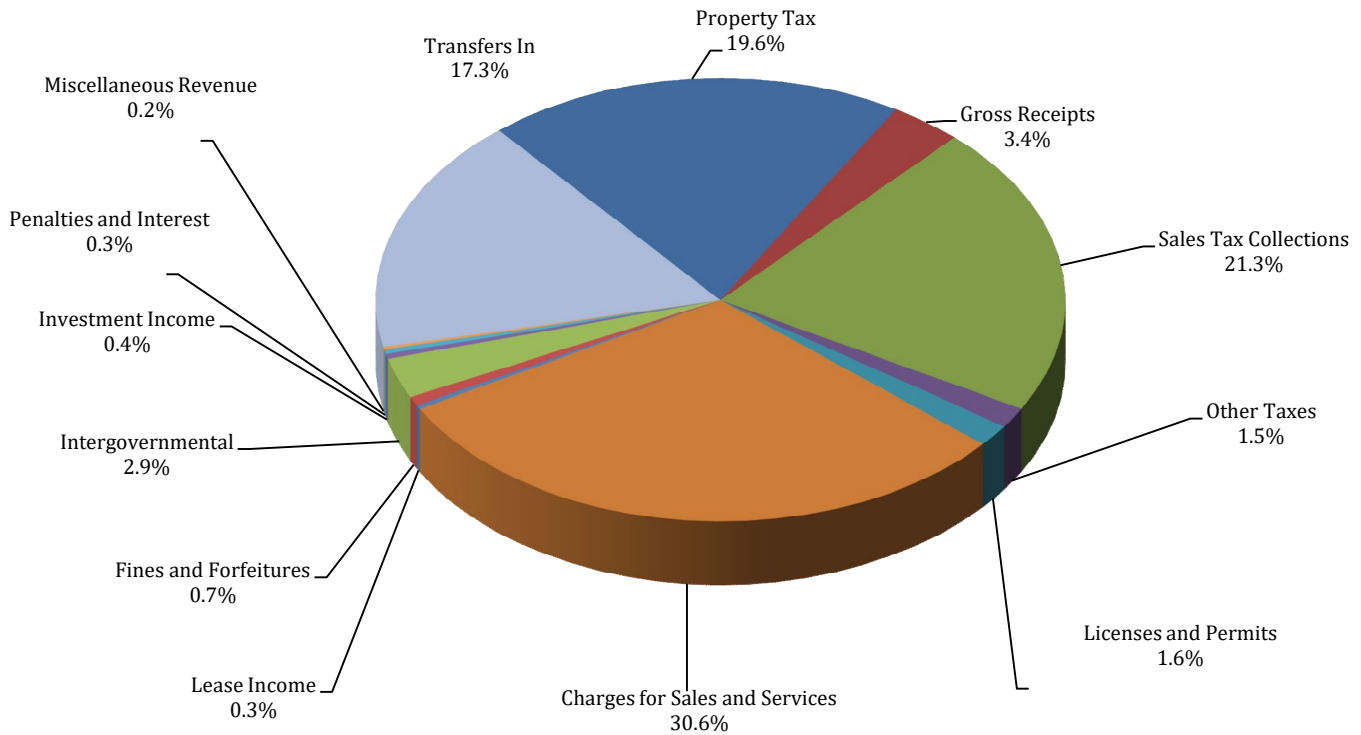


	Personnel Services	Supplies	Contractual	Capital Outlay	Transfers Out	Debt Service	Totals
Administration	\$ 650,390	\$ 8,409	\$ 131,434	\$ -	\$ -	\$ -	\$ 790,233
Mayor & City Council	663,544	18,168	66,338	-	-	-	748,050
Transportation	333,256	21,900	1,163,557	-	-	-	1,518,713
Legal	645,192	5,350	123,584	-	-	-	774,126
Municipal Court	753,638	53,512	518,254	-	-	-	1,325,404
Finance	1,667,382	32,895	617,806	-	-	-	2,318,083
CDBG Administration	73,286	8,000	60,002	-	-	-	141,288
Purchasing - Warehouse	382,770	24,769	22,000	-	-	-	429,539
Information Technology	1,369,830	132,800	1,364,618	-	-	-	2,867,248
Human Resources	864,200	23,005	92,909	-	-	-	980,114
Police Administration	1,278,984	68,767	584,161	878,181	-	-	2,810,093
Police Support Services	1,189,269	110,917	176,384	12,000	-	-	1,488,570
Police Patrol	11,596,658	1,111,397	44,444	118,832	-	-	12,871,331
Police Investigative Services	4,233,136	207,626	48,181	-	-	-	4,488,943
Police Animal Services	157,763	18,800	599,633	-	-	-	776,196
Police CVEP	120,976	14,800	2,350	-	-	-	138,126
Fire	16,160,805	1,133,310	965,011	-	-	-	18,259,126
Parks & Recreation Administration	666,431	11,500	210,483	-	-	-	888,414
CK Ray Recreation Center	679,222	97,413	487,210	-	-	-	1,263,845
Senior Center	43,106	11,421	34,900	-	-	-	89,427
Aquatic Center	1,051,074	187,275	284,978	-	-	-	1,523,327
Parks Operations	947,336	230,995	1,378,721	8,800	-	-	2,565,852
Community Development	831,426	57,985	56,935	5,000	-	-	951,346
Drainage Maintenance	720,646	214,118	76,301	400,000	-	-	1,411,065
Streets Maintenance	2,349,516	602,075	1,249,844	800,000	-	-	5,001,435
Signal Maintenance	403,864	434,350	373,474	-	-	-	1,211,688
Sign Maintenance	613,628	115,250	3,900	-	-	-	732,778
Engineering	2,651,759	80,612	463,919	-	-	-	3,196,290
Building Inspections & Permits	1,265,752	95,033	502,375	-	-	-	1,863,160
GF Non-Departmental	3,810,385	40,000	3,425,565	-	5,980,380	81,267	13,337,597
Utility Billing	856,003	78,098	579,455	53,500	-	-	1,567,056
Public Works	827,208	80,115	871,682	-	-	-	1,779,005
Water	1,359,601	1,304,300	2,041,874	514,200	-	-	5,219,975
Surface Water	-	-	12,127,617	-	-	-	12,127,617
Wastewater Treatment Plant	1,568,668	722,509	977,360	410,000	-	-	3,678,537
Sewer	1,362,856	308,500	629,761	1,246,000	-	-	3,547,117
Pump & Motor Maintenance	911,727	271,665	259,732	-	-	-	1,443,124
W&S Non-Departmental	476,125	-	1,684,689	-	23,628,462	561,646	26,350,922
Debt Service	-	-	25,000	-	-	41,565,770	41,590,770
CIDC General Fund	641,481	11,400	6,878,003	-	22,229,768	-	29,760,652
Vehicle & Equipment Replacement	-	-	185,700	1,469,365	-	-	1,655,065
W&S Vehicle & Equipment Replacement	-	-	-	77,000	-	-	77,000
Convention & Visitors Bureau	364,198	20,350	988,295	-	-	-	1,372,843
CDBG Entitlement	-	-	664,201	-	108,500	153,289	925,990
Facilities Management	161,218	76,955	717,117	10,000	-	-	965,290
Transportation Grants Fund	-	-	1,390,220	-	-	-	1,390,220
Oscar Johnson Jr Community Center	1,149,815	75,400	200,322	-	-	-	1,425,537
Municipal Court Special Revenue Fund	-	12,125	10,875	-	58,000	-	81,000
Fleet Services	978,276	1,011,709	60,668	57,800	300,000	-	2,408,453
Self Funded Insurance	-	-	12,210,262	-	-	-	12,210,262
Longmire Creek Estates PID	-	-	-	-	58,745	-	58,745
Wedgewood Falls PID	-	-	-	-	118,694	-	118,694
Animal Shelter Reserve	-	13,250	-	-	-	-	13,250
Technology Replacement Fund	-	317,754	-	475,000	-	-	792,754
TOTALS	\$ 68,832,398	\$ 9,476,582	\$ 57,632,104	\$ 6,535,678	\$ 52,482,549	\$ 42,361,973	\$ 237,321,284

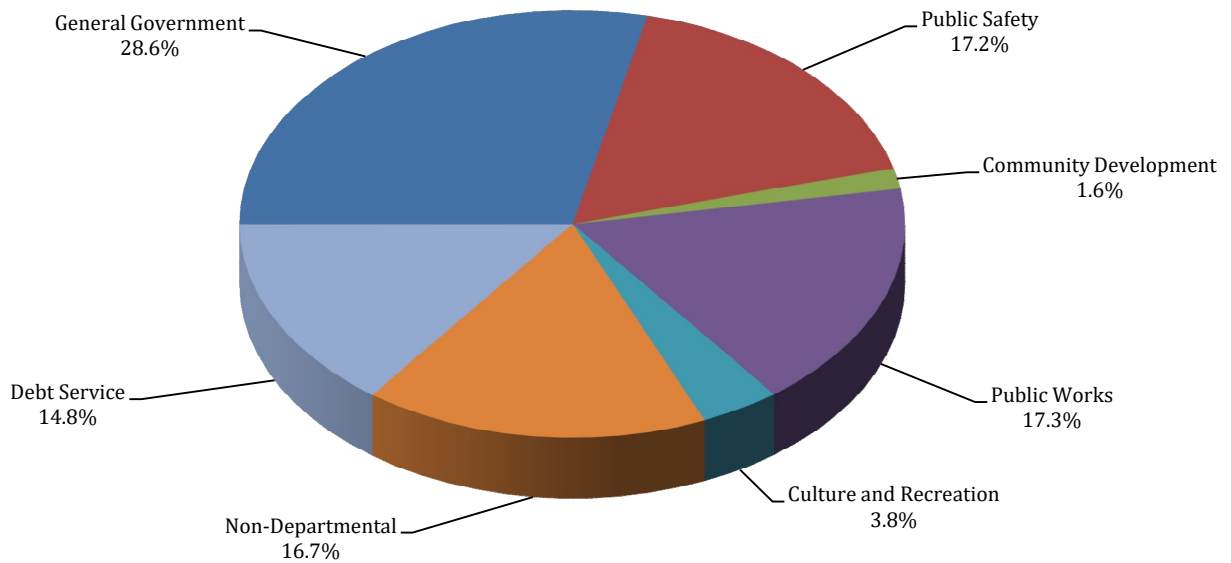
Consolidated Budget Summary by Fund Group

	General Fund	Water & Sewer Operating Fund	Debt Service	Other Fund	Grand Total
Revenues:					
Property Tax	\$ 29,591,777	\$ -	\$ 11,881,113	\$ -	\$ 41,472,890
Gross Receipts	7,125,341	-	-	-	7,125,341
Sales Tax Collections	33,764,538	-	-	11,254,846	45,019,384
Other Taxes	1,682,563	-	-	1,459,383	3,141,946
Licenses and Permits	3,373,362	-	-	-	3,373,362
Charges for Sales and Service	2,480,068	48,027,780	-	14,119,388	64,627,236
Lease Income	260,180	-	-	313,522	573,702
Fines and Forfeitures	1,303,845	-	-	111,540	1,415,385
Intergovernmental	2,391,734	740,000	-	3,085,610	6,217,344
Investment Income	232,430	117,887	95,779	304,051	750,147
Penalties and Interest	169,732	472,382	85,673	-	727,787
Miscellaneous Revenue	150,000	2,400	-	228,141	380,541
Transfers In	406,500	545,588	22,269,410	13,358,783	36,580,281
Total Revenues	\$ 82,932,070	\$ 49,906,037	\$ 34,331,975	\$ 44,235,264	\$ 211,405,346
Beginning Fund Balances	\$ 31,476,142	\$ 21,309,104	\$ 11,456,758	\$ 43,859,145	\$ 108,101,149
Total Available Resources	\$ 114,408,212	\$ 71,215,141	\$ 45,788,733	\$ 88,094,409	\$ 319,506,495
Expenditures:					
General Government	\$ 11,892,798	\$ -	\$ -	\$ 56,012,607	\$ 67,905,405
Public Safety	40,832,385	-	-	13,250	40,845,635
Community Development	2,814,506	-	-	925,990	3,740,496
Public Works	11,553,255	29,362,431	-	77,000	40,992,686
Culture and Recreation	6,330,865	-	-	2,798,380	9,129,245
Non-Departmental	13,337,597	26,350,922	-	-	39,688,519
Debt Service:	-	-	-	-	-
Principal	-	-	16,925,000	-	16,925,000
Interest	-	-	17,851,298	-	17,851,298
Administrative Fees	-	-	243,000	-	243,000
Total Expenditures	\$ 86,761,406	\$ 55,713,353	\$ 35,019,298	\$ 59,827,227	\$ 237,321,284
Ending Fund Balances	\$ 27,646,806	\$ 15,501,788	\$ 10,769,435	\$ 28,267,182	\$ 82,185,211
Total Fund Commitments/ Fund Balance	\$ 114,408,212	\$ 71,215,141	\$ 45,788,733	\$ 88,094,409	\$ 319,506,495

Consolidated Summary of Revenues by Source



Consolidated Summary of Expenditures by Function



FY 20-21 Projected Budget Summary By Category

	Major Funds							
	General Fund				Water & Sewer Operating Fund			
	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Estimated	FY 20-21 Proposed	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Estimated	FY 20-21 Proposed
Revenues								
Property Tax	\$ 24,278,558	\$ 28,199,290	\$ 28,031,042	\$ 29,591,777	\$ -	\$ -	\$ -	\$ -
Gross Receipts	7,068,208	6,900,292	7,084,618	7,125,341	-	-	-	-
Sales Tax Collections	36,091,913	35,044,590	35,102,949	33,764,538	-	-	-	-
Other Taxes	1,200,301	1,217,454	1,148,789	1,682,563	-	-	-	-
Licenses and Permits	4,131,413	3,241,397	3,689,101	3,373,362	-	-	-	-
Charges for Sales and Services	2,592,866	2,794,371	2,240,163	2,480,068	40,385,671	44,575,169	44,938,840	48,027,780
Lease Income	292,924	145,926	253,209	260,180	-	-	-	-
Fines and Forfeitures	1,411,726	1,505,981	1,146,751	1,303,845	-	-	-	-
Intergovernmental	3,308,069	3,074,774	3,220,311	2,391,734	989,529	712,000	777,761	740,000
Investment Income	828,742	549,639	527,580	232,430	567,863	421,849	251,262	117,887
Net Change in Fair Value of Investments	131,259	-	-	-	79,895	-	-	-
Penalties and Interest	153,936	147,857	169,732	169,732	473,749	481,747	383,926	472,382
Miscellaneous Revenue	307,787	218,271	547,146	150,000	738,565	36,808	1,262,792	2,400
Transfers In	352,037	168,737	153,500	406,500	407,390	392,118	1,055,958	545,588
Total Revenues	\$ 82,149,738	\$ 83,208,579	\$ 83,314,891	\$ 82,932,070	\$ 43,642,663	\$ 46,619,691	\$ 48,670,539	\$ 49,906,037
Expenditures								
Personnel Services	\$ 52,392,909	\$ 56,690,968	\$ 55,995,625	\$ 58,175,222	\$ 7,017,853	\$ 7,118,950	\$ 6,626,060	\$ 7,362,188
Supplies	5,773,063	5,858,507	5,715,623	5,172,452	2,803,600	2,923,676	3,043,463	2,765,187
Contractual	12,289,832	16,511,066	16,502,420	15,129,271	17,336,340	18,941,105	19,487,194	19,172,170
Capital Outlay	1,898,104	2,955,130	1,567,959	2,222,813	1,162,518	896,602	158,447	2,223,700
Transfers Out	7,224,305	5,302,809	5,195,795	5,980,380	16,192,674	19,073,479	19,074,712	23,628,462
Debt Service	75,178	75,179	75,179	81,267	62,291	567,735	567,735	561,646
Total Expenditures	\$79,653,391	\$ 87,393,659	\$ 85,052,600	\$86,761,406	\$ 44,575,278	\$ 49,521,547	\$ 48,957,611	\$ 55,713,353

Notes: Major funds each comprise at least 10% of the total appropriated budget.

FY 20-21 Projected Budget Summary By Category

	Non-Major Funds				Total All Funds			
	Other Funds							
	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Estimated	FY 20-21 Proposed	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Estimated	FY 20-21 Proposed
Revenues								
Property Tax	\$ 10,262,719	\$ 11,256,951	\$ 11,219,870	\$ 11,881,113	\$ 34,541,277	\$ 39,456,241	\$ 39,250,912	\$ 41,472,890
Gross Receipts	-	-	-	-	7,068,208	6,900,292	7,084,618	7,125,341
Sales Tax Collections	12,030,638	11,681,425	11,700,983	11,254,846	48,122,551	46,726,015	46,803,932	45,019,384
Other Taxes	1,339,915	1,179,287	1,084,270	1,459,383	2,540,216	2,396,741	2,233,059	3,141,946
Licenses and Permits	-	-	-	-	4,131,413	3,241,397	3,689,101	3,373,362
Charges for Sales and Services	16,643,718	13,305,509	13,948,074	14,119,388	59,622,256	60,675,049	61,127,077	64,627,236
Lease Income	298,662	313,522	310,038	313,522	591,586	459,448	563,247	573,702
Fines and Forfeitures	106,689	121,535	90,034	111,540	1,518,415	1,627,516	1,236,785	1,415,385
Intergovernmental	2,176,530	5,487,513	5,325,699	3,085,610	6,474,128	9,274,287	9,323,771	6,217,344
Investment Income	1,337,536	966,404	828,819	399,830	2,734,142	1,937,892	1,607,661	750,147
Net Change in Fair Value of Investments	75,630	-	-	-	286,785	-	-	-
Penalties and Interest	72,456	90,689	85,931	85,673	700,141	720,293	639,589	727,787
Miscellaneous Revenue	12,060,108	6,746,667	12,794,712	228,141	13,106,459	7,001,746	14,604,650	380,541
Transfers In	29,303,126	33,253,078	32,812,886	35,628,193	30,062,553	33,813,933	34,022,344	36,580,281
Total Revenues	\$ 85,707,728	\$ 84,402,580	\$ 90,201,316	\$ 78,567,239	\$ 211,500,128	\$ 214,230,850	\$ 222,186,746	\$ 211,405,346
Expenditures								
Personnel Services	\$ 2,964,667	\$ 3,031,251	\$ 3,036,540	\$ 3,294,988	\$ 62,375,429	\$ 66,841,169	\$ 65,658,224	\$ 68,832,398
Supplies	1,390,826	1,262,513	1,215,295	1,538,943	9,967,489	10,044,696	9,974,381	9,476,582
Contractual	17,915,381	20,840,421	18,456,778	23,330,663	47,541,554	56,292,592	54,446,392	57,632,104
Capital Outlay	1,612,866	5,688,275	5,713,903	2,089,165	4,673,488	9,540,007	7,440,309	6,535,678
Transfers Out	119,176,894	31,731,040	27,885,511	22,873,707	142,593,872	56,107,328	52,156,018	52,482,549
Debt Service	33,275,057	45,318,037	44,457,686	41,719,059	33,412,527	45,960,951	45,100,600	42,361,973
Total Expenditures	\$ 176,335,692	\$ 107,871,537	\$ 100,765,713	\$ 94,846,525	\$ 300,564,361	\$ 244,786,743	\$ 234,775,924	\$ 237,321,284

Notes: Major funds each comprise at least 10% of the total appropriated budget.

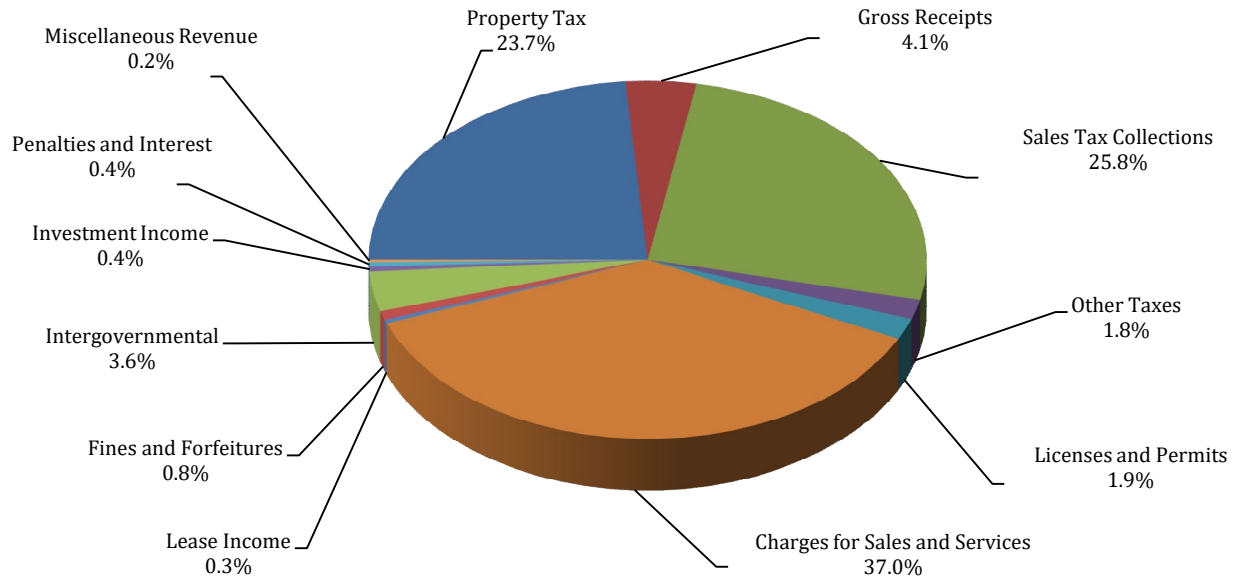
Consolidated Budget Summary by Fund Group

(Net of Interfund Transfers)

	General Fund	Water & Sewer Operating Fund	Debt Service	Other Fund	Grand Total
Revenues:					
Property Tax	\$ 29,591,777	\$ -	\$ 11,881,113	\$ -	\$ 41,472,890
Gross Receipts	7,125,341	-	-	-	7,125,341
Sales Tax Collections	33,764,538	-	-	11,254,846	45,019,384
Other Taxes	1,682,563	-	-	1,459,383	3,141,946
Licenses and Permits	3,373,362	-	-	-	3,373,362
Charges for Sales and Services	2,480,068	48,027,780	-	14,119,388	64,627,236
Lease Income	260,180	-	-	313,522	573,702
Fines and Forfeitures	1,303,845	-	-	111,540	1,415,385
Intergovernmental	2,391,734	740,000	-	3,085,610	6,217,344
Investment Income	232,430	117,887	95,779	304,051	750,147
Penalties and Interest	169,732	472,382	85,673	-	727,787
Miscellaneous Revenue	150,000	2,400	-	228,141	380,541
Total Revenues	\$ 82,525,570	\$ 49,360,449	\$ 12,062,565	\$ 30,876,481	\$ 174,825,065
Transfers In	406,500	545,588	22,269,410	13,358,783	36,580,281
Total Revenues After Transfers In	\$ 82,932,070	\$ 49,906,037	\$ 34,331,975	\$ 44,235,264	\$ 211,405,346
Expenditures:					
General Government	\$ 11,892,798	\$ -	\$ -	\$ 33,247,400	\$ 45,140,198
Public Safety	40,832,385	-	-	13,250	40,845,635
Community Development	2,814,506	-	-	817,490	3,631,996
Public Works	11,553,255	29,362,431	-	77,000	40,992,686
Culture and Recreation	6,330,865	-	-	2,798,380	9,129,245
Non-Departmental	7,357,217	2,722,460	-	-	10,079,677
Debt Service:					
Principal	-	-	16,925,000	-	16,925,000
Interest	-	-	17,851,298	-	17,851,298
Administrative Fees	-	-	243,000	-	243,000
Total Expenditures	\$ 80,781,026	\$ 32,084,891	\$ 35,019,298	\$ 36,953,520	\$ 184,838,735
Transfers Out	5,980,380	23,628,462	-	22,873,707	52,482,549
Total Expenditures After Transfers Out	\$ 86,761,406	\$ 55,713,353	\$ 35,019,298	\$ 59,827,227	\$ 237,321,284

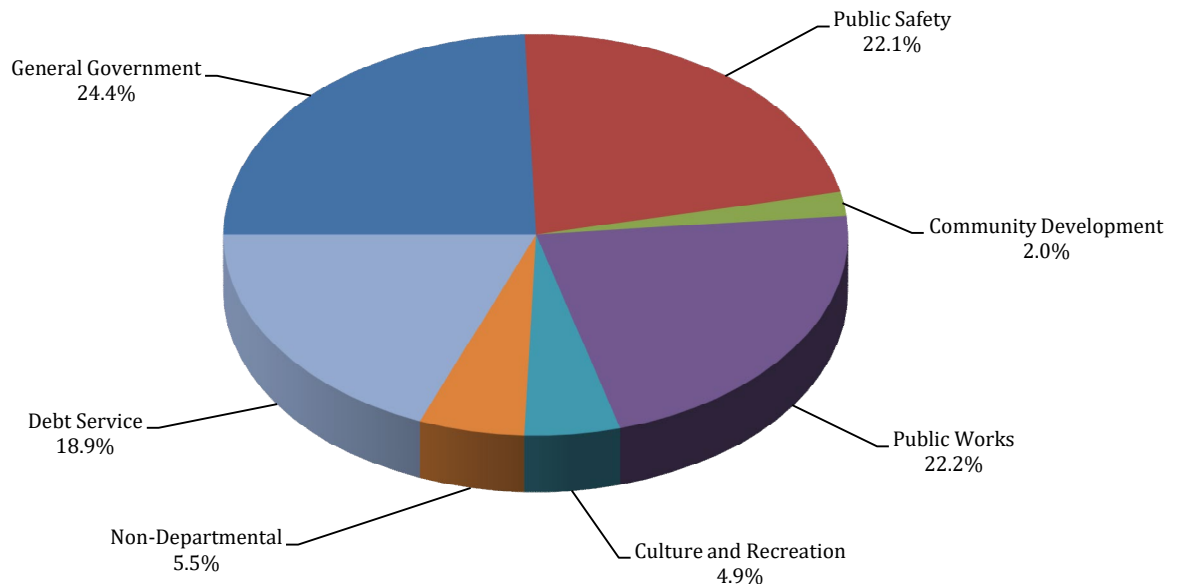
Consolidated Summary of Revenues by Source

(Net of Interfund Transfers)



Consolidated Summary of Expenditures by Function

(Net of Interfund Transfers)



**FY 20-21 Projected Budget Summary
(Net of Interfund Transfers)**

Revenues	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Estimated	FY 20-21 Proposed
General Fund	\$ 81,797,701	\$ 83,039,842	\$ 83,161,391	\$ 82,525,570
Water & Sewer Operating Fund	43,235,272	46,227,573	47,614,581	49,360,449
General Obligation Debt Service	11,111,551	18,047,928	17,914,551	12,062,565
Water & Sewer Debt Service	-	-	-	-
CIDC Debt Service	228,320	-	-	-
CIDC Revenue Clearing	12,030,638	11,681,425	11,700,983	11,254,846
Conroe Industrial Development Corporation (CIDC)	2,255,480	585,547	5,528,277	233,511
CIDC Industrial Park Land Sales	9,580,399	-	1,011,903	-
Vehicle & Equipment Replacement	295,110	72,218	122,941	39,581
W&S Vehicle & Equipment Replacement	47,017	25,440	41,189	10,618
Hotel Occupancy Tax	1,406,255	1,237,981	1,124,951	1,479,724
Community Development Block Grant Entitlement	361,034	821,856	807,500	925,990
Facilities Management	298,662	313,522	310,038	313,522
Transportation Grants Fund	1,042,990	2,161,150	2,078,692	1,390,220
Oscar Johnson Jr Community Center	1,418,935	1,376,447	1,336,830	1,424,773
Municipal Court Technology	30,091	33,500	21,535	21,535
Municipal Court Building Security	22,566	25,381	21,535	28,685
Municipal Court Local Truancy Prevention & Diversion	30,019	34,952	27,596	41,952
Municipal Court Efficiency Fee	9,679	11,016	7,626	7,626
Municipal Court Truancy Prevention	14,334	16,686	11,742	11,742
Fleet Services	2,181,644	2,060,769	2,300,079	2,419,672
Self Funded Insurance	13,646,020	10,458,293	10,878,563	10,864,943
Longmire Creek Estates PID	63,731	64,000	63,040	63,895
Wedgewood Falls PID	150,726	163,000	164,352	164,246
Animal Shelter Reserve	179,400	223,284	179,400	179,400
Technology Replacement	-	-	-	-
Disaster Recovery Grants	-	-	-	-
Total Revenues	\$ 181,437,575	\$ 178,681,810	\$ 186,429,295	\$ 174,825,065
Transfers In	30,062,553	33,813,933	34,022,344	36,580,281
Total Revenues after Transfers In	\$ 211,500,128	\$ 212,495,743	\$ 220,451,639	\$ 211,405,346

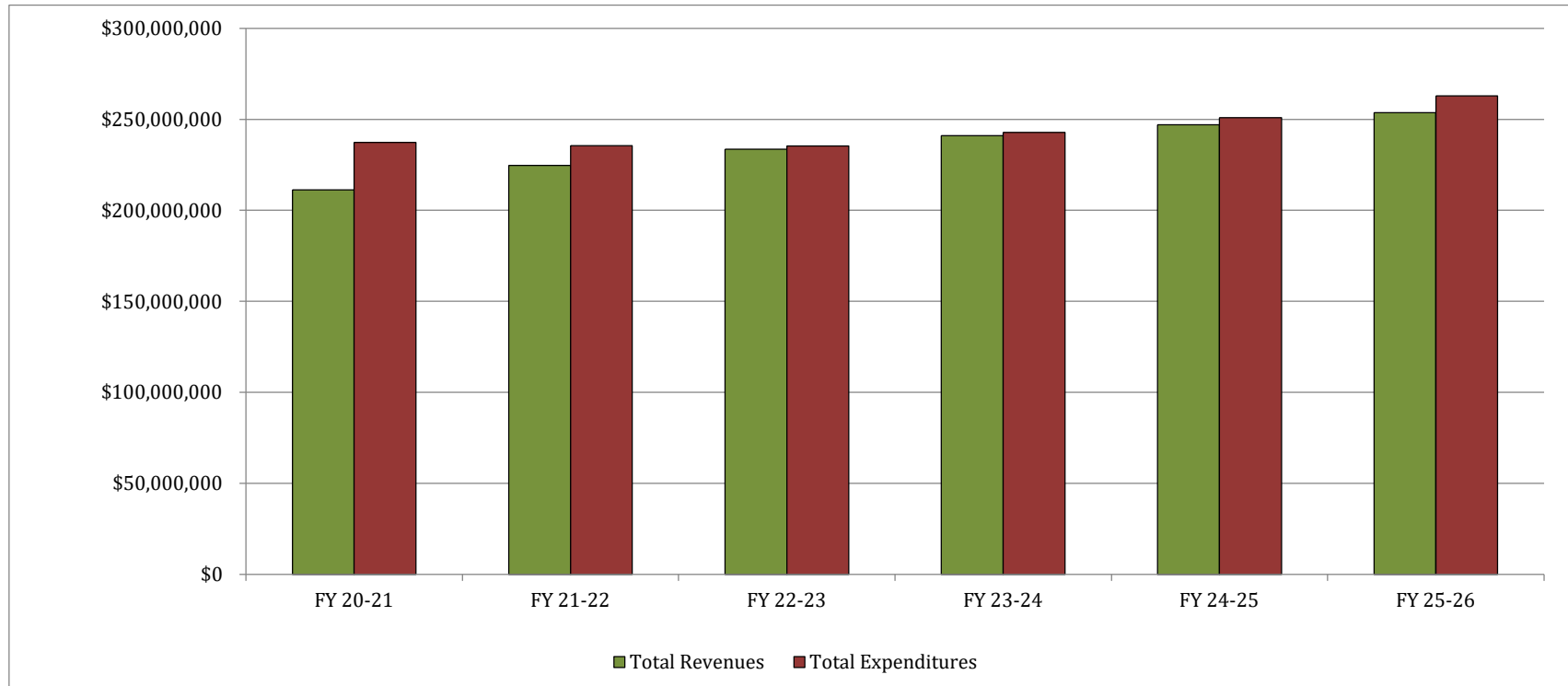
Expenditures	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Estimated	FY 20-21 Proposed
General Fund	\$ 72,429,086	\$ 82,090,850	\$ 79,856,805	\$ 80,781,026
Water & Sewer Operating Fund	28,382,605	30,448,068	29,882,899	32,084,891
General Obligation Debt Service	14,831,006	23,082,176	22,368,213	17,922,776
Water & Sewer Debt Service	12,932,619	15,423,508	15,423,508	17,096,522
CIDC Debt Service	5,392,442	6,689,564	6,537,676	6,571,472
CIDC Revenue Clearing	-	-	-	-
Conroe Industrial Development Corporation (CIDC)	2,853,750	4,735,662	2,888,384	7,530,884
CIDC Industrial Park Land Sales	-	-	-	-
Vehicle & Equipment Replacement	1,436,276	3,468,625	3,499,368	1,655,065
W&S Vehicle & Equipment Replacement	25,495	657,230	646,709	77,000
Hotel Occupancy Tax	1,165,960	1,190,235	1,184,989	1,372,843
Community Development Block Grant Entitlement	364,566	699,000	699,000	817,490
Facilities Management	1,155,280	1,166,193	1,144,983	965,290
Transportation Grants Fund	1,203,829	2,161,150	2,076,718	1,390,220
Oscar Johnson Jr Community Center	1,354,742	1,289,834	1,320,122	1,425,537
Municipal Court Technology	4,657	25,000	22,500	5,000
Municipal Court Building Security	667	6,250	4,100	6,250
Municipal Court Local Truancy Prevention & Diversion	685	2,750	2,750	2,750
Municipal Court Efficiency Fee	970	4,000	2,000	4,000
Municipal Court Truancy Prevention	6,932	5,000	2,500	5,000
Fleet Services	2,263,589	2,066,864	1,917,742	2,108,453
Self Funded Insurance	12,100,697	11,621,349	11,300,833	12,210,262
Longmire Creek Estates PID	3,892	5,000	1,000	-
Wedgewood Falls PID	8,682	5,000	1,000	-
Animal Shelter Reserve	52,061	101,000	101,000	13,250
Technology Replacement	-	-	-	792,754
Disaster Recovery Grants	-	1,735,107	1,735,107	-
Total Expenditures	\$ 157,970,488	\$ 188,679,415	\$ 182,619,906	\$ 184,838,735
Transfers Out	142,593,873	56,107,328	52,156,018	52,482,549
Total Expenditures After Transfers Out	\$ 300,564,361	\$ 244,786,743	\$ 234,775,924	\$ 237,321,284

FY 20-21 Multi-Year Financial Projection Summary

Revenues	FY 20-21 Adopted	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected
General Fund	\$ 82,932,070	\$ 86,010,668	\$ 89,211,155	\$ 91,724,696	\$ 94,142,709	\$ 96,286,186
Water/Sewer Operating Fund	49,906,037	52,732,617	55,732,519	58,060,704	59,315,108	61,318,592
General Obligation Debt Serv Fund	17,235,453	17,949,450	18,363,691	18,629,256	18,872,562	19,121,317
Water/Sewer Debt Service	17,096,522	19,059,829	20,054,196	21,237,913	21,639,990	21,983,127
CIDC Debt Service Fund	6,571,472	6,617,747	6,616,861	6,616,771	6,615,873	6,617,585
CIDC Revenue Clearing Fund	11,254,846	11,183,406	11,295,240	11,408,192	11,522,274	11,637,497
CIDC General Fund	4,916,885	4,801,505	4,916,583	5,032,008	5,149,394	5,265,335
CIDC Industrial Park Land Sales	-	-	-	-	-	-
Hotel Occupancy Tax Fund	1,479,724	1,524,116	1,569,839	1,616,934	1,665,442	1,715,406
CDBG Entitlement Fund	925,990	925,990	925,990	925,990	925,990	925,990
Facilities Management	1,025,522	1,056,288	1,087,976	1,120,616	1,154,234	1,188,861
Vehicle & Equipment Fund	371,021	3,527,037	3,527,037	3,527,037	3,527,037	3,527,037
Water/Sewer Vehicle & Equipment	266,041	285,615	258,423	258,423	258,423	258,423
OJJCC Fund	1,424,773	1,467,516	1,511,542	1,556,888	1,603,595	1,651,702
Transportation Grants Funds	1,390,220	1,412,483	1,374,165	884,427	887,272	913,890
Fleet Services Fund	2,419,672	2,492,262	2,567,030	2,644,041	2,723,362	2,805,063
Self Funded Insurance Fund	10,864,943	13,198,537	14,196,861	15,283,327	16,466,922	17,948,945
Longmire Creek Estates PID	63,895	64,000	64,000	64,000	64,000	64,000
Wedgewood Falls PID	164,246	163,000	163,000	163,000	163,000	163,000
Animal Shelter Reserve	179,400	119,600	119,600	119,600	119,600	119,600
Municipal Court Funds	111,540	111,540	111,540	111,540	111,540	111,540
Technology Replacement Fund	805,074	805,074	805,074	805,074	805,074	805,074
Disaster Recover Grants	-	-	-	-	-	-
Total Revenues	\$ 211,405,346	\$ 224,703,205	\$ 233,508,248	\$ 240,985,362	\$ 246,928,327	\$ 253,623,096

Expenditures	FY 20-21 Adopted	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected
General Fund	\$ 86,761,406	\$ 91,741,218	\$ 93,705,846	\$ 97,330,615	\$ 99,458,380	\$ 102,314,710
Water/Sewer Operating Fund	55,713,353	54,035,544	55,085,515	57,488,285	59,102,646	60,616,949
General Obligation Debt Serv Fund	17,922,776	18,977,811	19,392,386	19,660,746	19,682,025	19,679,396
Water/Sewer Debt Service	17,096,522	19,059,829	20,054,196	21,237,913	21,639,990	21,983,127
CIDC Debt Service Fund	6,571,472	6,617,747	6,616,861	6,616,771	6,615,873	6,617,585
CIDC Revenue Clearing Fund	11,254,846	11,183,406	11,295,240	11,408,192	11,522,274	11,637,497
CIDC General Fund	18,079,306	6,444,150	3,551,733	3,231,942	4,262,481	8,464,112
CIDC Industrial Park Land Sales	426,500	-	-	-	-	-
Hotel Occupancy Tax Fund	1,372,843	1,414,028	1,456,449	1,500,142	1,545,147	1,591,501
CDBG Entitlement Fund	925,990	925,990	925,990	925,990	925,990	925,990
Facilities Management	965,290	1,056,288	1,087,976	1,120,616	1,154,234	1,188,861
Vehicle & Equipment Fund	1,655,065	4,800,029	1,887,309	1,534,279	2,486,319	3,456,390
Water/Sewer Vehicle & Equipment	77,000	313,419	351,142	6,849	505,948	744,311
OJJCC Fund	1,425,537	1,468,303	1,512,352	1,557,723	1,604,455	1,652,588
Transportation Grants Funds	1,390,220	1,412,483	1,374,165	884,427	887,272	913,890
Fleet Services Fund	2,408,453	2,492,262	2,567,030	2,644,041	2,723,362	2,805,063
Self Funded Insurance Fund	12,210,262	13,198,537	14,196,861	15,283,327	16,466,922	17,948,945
Longmire Creek Estates PID	58,745	64,191	64,244	64,359	64,533	64,661
Wedgewood Falls PID	118,694	124,286	124,229	124,296	124,475	124,556
Animal Shelter Reserve	13,250	119,600	119,600	119,600	119,600	119,600
Municipal Court Funds	81,000	111,540	111,540	111,540	111,540	111,540
Technology Replacement Fund	792,754	792,754	792,754	792,754	792,754	792,754
Disaster Recover Grants	-	-	-	-	-	-
Total Expenditures	\$ 237,321,284	\$ 235,560,662	\$ 235,480,665	\$ 242,851,654	\$ 251,003,466	\$ 262,961,273

FY 20-21 Multi-Year Financial Projection Summary

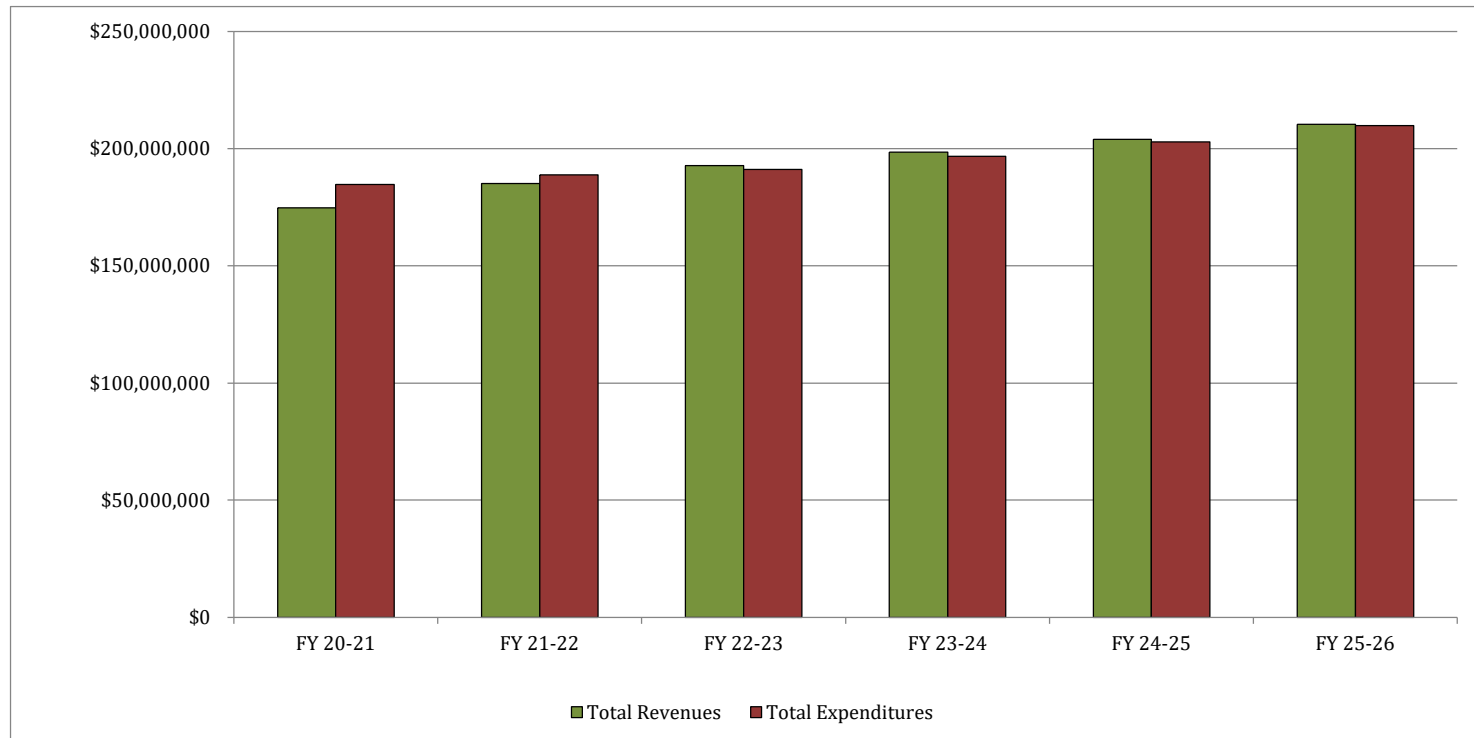


	FY 20-21 Adopted		FY 21-22 Projected		FY 22-23 Projected		FY 23-24 Projected		FY 24-25 Projected		FY 25-26 Projected	
Total Revenues	\$	211,405,346	\$	224,703,205	\$	233,508,248	\$	240,985,362	\$	246,928,327	\$	253,623,096
Total Expenditures	\$	237,321,284	\$	235,560,662	\$	235,480,665	\$	242,851,654	\$	251,003,466	\$	262,961,273

FY 20-21 Multi-Year Financial Projection Summary

	(Net of Interfund Transfers)					
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Revenues	Adopted	Projected	Projected	Projected	Projected	Projected
General Fund	\$ 82,525,570	\$ 85,591,973	\$ 88,779,899	\$ 91,280,502	\$ 93,685,190	\$ 95,814,941
Water/Sewer Operating Fund	49,360,449	52,316,835	55,149,172	57,627,615	58,873,097	60,867,476
General Obligation Debt Serv Fund	12,062,565	13,423,267	13,780,276	13,717,982	13,919,844	14,515,698
Water/Sewer Debt Service	-	-	-	-	-	-
CIDC Debt Service Fund	-	-	-	-	-	-
CIDC Revenue Clearing Fund	11,254,846	11,183,406	11,295,240	11,408,192	11,522,274	11,637,497
CIDC General Fund	233,511	235,846	238,205	240,587	242,992	245,422
CIDC Industrial Park Land Sales	-	-	-	-	-	-
HOT Fund	1,479,724	1,524,116	1,569,839	1,616,934	1,665,442	1,715,406
CDBG Entitlement Fund	925,990	925,990	925,990	925,990	925,990	925,990
Facilities Management	313,522	322,928	332,615	342,594	352,872	363,458
Vehicle & Equipment Fund	39,581	630,687	630,687	630,687	630,687	630,687
Water/Sewer Vehicle & Equipment	10,618	(5,863)	(33,055)	(33,055)	(33,055)	(33,055)
OJJCC Fund	1,424,773	1,467,516	1,511,542	1,556,888	1,603,595	1,651,702
Transportation Grants Funds	1,390,220	1,412,483	1,374,165	884,427	887,272	913,890
Fleet Services Fund	2,419,672	2,492,262	2,567,030	2,644,041	2,723,362	2,805,063
Self Funded Insurance Fund	10,864,943	13,198,537	14,196,861	15,283,327	16,466,922	17,948,945
Longmire Creek Estates PID	63,895	64,000	64,000	64,000	64,000	64,000
Wedgewood Falls PID	164,246	163,000	163,000	163,000	163,000	163,000
Animal Shelter Reserve	179,400	119,600	119,600	119,600	119,600	119,600
Municipal Court Funds	111,540	111,540	111,540	111,540	111,540	111,540
Technology Replacement	-	-	-	-	-	-
Disaster Recovery Grants	-	-	-	-	-	-
Total Revenues	\$ 174,825,065	\$ 185,178,122	\$ 192,776,606	\$ 198,584,851	\$ 203,924,624	\$ 210,461,261
Transfers In	36,580,281	40,354,309	41,585,746	43,280,237	43,909,821	44,095,137
Total Revenues After Transfers In	\$ 211,405,346	\$ 224,703,205	\$ 233,508,248	\$ 240,985,362	\$ 246,928,327	\$ 253,623,096
Expenditures	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Adopted	Projected	Projected	Projected	Projected	Projected
General Fund	\$ 80,781,026	\$ 81,959,213	\$ 83,654,680	\$ 86,998,162	\$ 88,831,946	\$ 91,381,004
Water/Sewer Operating Fund	32,084,891	33,096,448	33,049,008	34,159,328	35,276,239	36,400,558
General Obligation Debt Serv Fund	17,922,776	17,358,930	18,575,180	18,756,086	18,760,194	18,753,800
Water/Sewer Debt Service	17,096,522	19,059,829	20,054,196	21,237,913	21,639,990	21,983,127
CIDC Debt Service Fund	6,571,472	6,617,747	6,616,861	6,616,771	6,615,873	6,617,585
CIDC Revenue Clearing Fund	-	-	-	-	-	-
CIDC General Fund	7,530,884	2,829,773	3,005,255	2,684,384	2,625,062	2,679,503
CIDC Industrial Park Land Sales	-	-	-	-	-	-
Hotel Occupancy Tax Fund	1,372,843	1,414,028	1,456,449	1,500,142	1,545,147	1,591,501
CDBG Entitlement Fund	817,490	799,550	799,550	799,550	799,550	799,550
Facilities Management	965,290	1,053,669	1,085,357	1,117,997	1,151,615	1,186,242
Vehicle & Equipment Fund	1,655,065	4,800,029	1,887,309	1,534,279	2,486,319	3,456,390
Water/Sewer Vehicle & Equipment	77,000	313,419	351,142	6,849	505,948	744,311
OJJCC Fund	1,425,537	1,468,303	1,512,352	1,557,723	1,604,455	1,652,588
Transportation Grants Funds	1,390,220	1,412,483	1,374,165	884,427	887,272	913,890
Fleet Services Fund	2,108,453	2,484,326	2,559,094	2,636,105	2,715,426	2,797,127
Self Funded Insurance Fund	12,210,262	13,198,537	14,196,861	15,283,327	16,466,922	17,948,945
Longmire Creek Estates PID	-	5,447	5,357	5,579	5,801	5,925
Wedgewood Falls PID	-	5,592	5,248	5,530	5,807	5,878
Animal Shelter Reserve	13,250	119,600	119,600	119,600	119,600	119,600
Municipal Court Funds	23,000	51,303	51,303	51,303	51,303	51,303
Technology Replacement	792,754	792,754	792,754	792,754	792,754	792,754
Disaster Recovery Grants	-	-	-	-	-	-
Total Expenditures	\$ 184,838,735	\$ 188,840,980	\$ 191,151,721	\$ 196,747,810	\$ 202,887,222	\$ 209,881,580
Transfers Out	52,482,549	45,893,555	44,304,492	45,991,938	47,987,166	52,946,850
Total Expenditures After Transfers Out	\$ 237,321,284	\$ 235,560,662	\$ 235,480,665	\$ 242,851,654	\$ 251,003,466	\$ 262,961,273

FY 20-21 Multi-Year Financial Projection Summary
(Net of Interfund Transfers)



	FY 20-21 Adopted	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected
Total Revenues	\$ 174,825,065	\$ 185,178,122	\$ 192,776,606	\$ 198,584,851	\$ 203,924,624	\$ 210,461,261
Total Expenditures	\$ 184,838,735	\$ 188,840,980	\$ 191,151,721	\$ 196,747,810	\$ 202,887,222	\$ 209,881,580

Note: The following revenue sources are not included on this graph: Tax Increment Reinvestment Zone (TIRZ) #3 property tax revenues.

Statistical Analysis of the FY 2020-2021 Budget By Fund Type

This executive summary recaps the most significant factors included in the annual budget: revenue assumptions, major initiatives, and a fund-by-fund and category synopsis of expenditures. Please note that any references to comparative increases or decreases are based on estimates for FY 2020-2021.

GENERAL FUND

The General Fund is the general operating fund of the City and is used to account for all transactions and operations of governmental units which are not accounted for in another fund and/or which are financed from taxes or other general revenues.

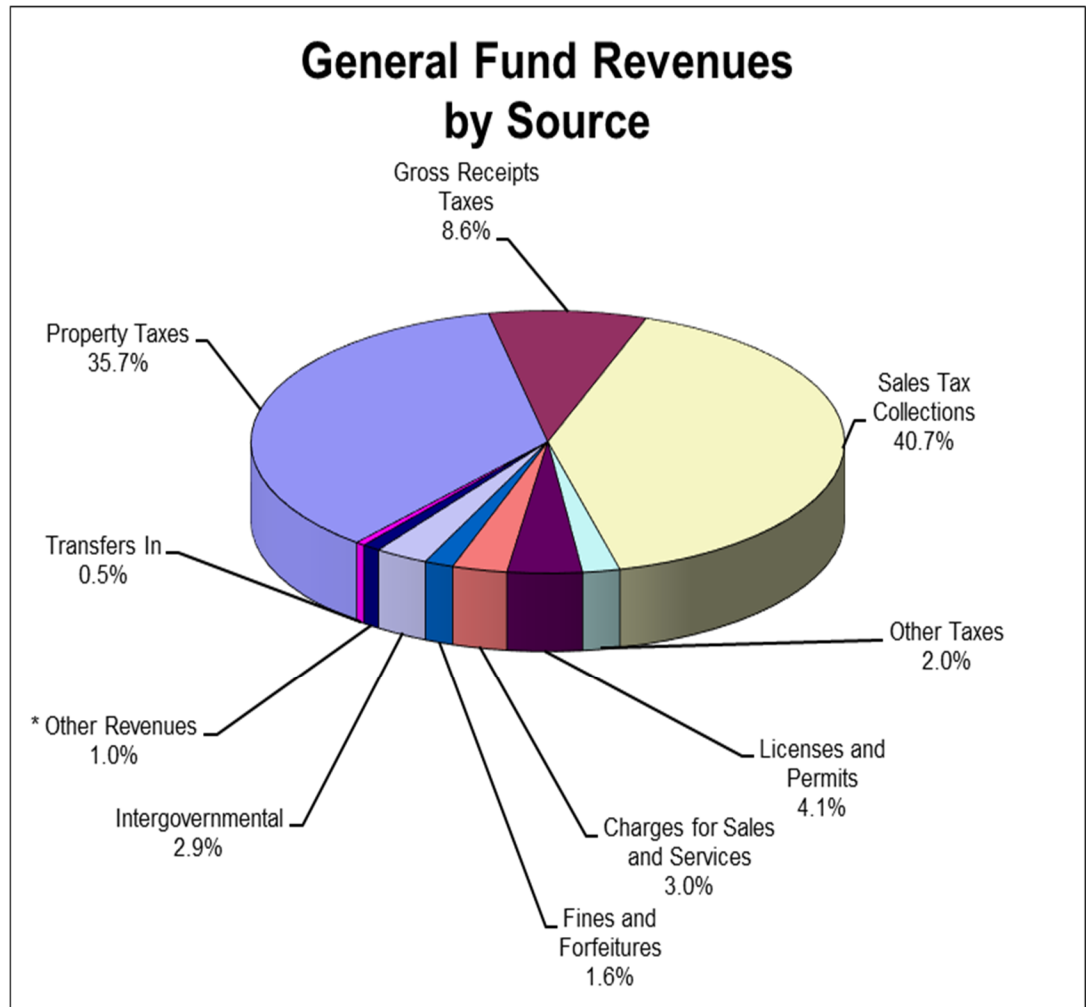
Revenue Assumptions:

The budget document assumes a cautious approach in dealing with revenues, especially growth-oriented revenues. Proposed revenues for FY 2020-2021 assume an overall decrease of -.46 percent from FY 2019-2020 estimates. The revenue projections are net of changes in certain revenue categories, and the primary reasons for the decrease are due to growth in property taxes, gross receipts, other taxes, and charges for services, which are offset by decreases in sales tax, intergovernmental revenues, other revenue, and transfers in.

Funding of the City's General Fund operations is derived from 10 major revenue categories. Each of these categories are detailed below with a brief description of how internal and external factors affect revenue amounts and how amounts differ from the prior year.

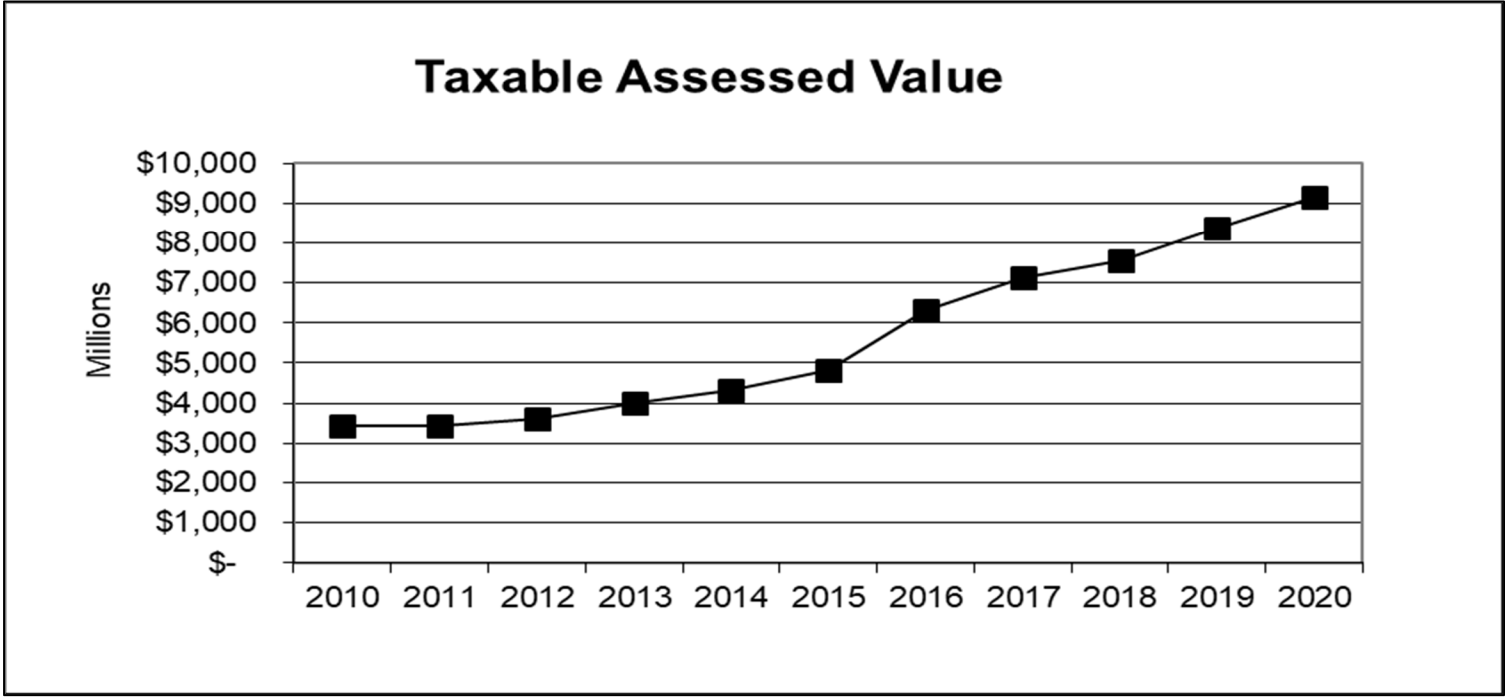
**Property Taxes: \$29,591,777
(up \$1,560,735 or 5.57 percent)**

The second largest revenue source of the General Fund is the ad valorem tax (property tax). Property Taxes, including current and delinquent collections, account for 35.7 percent of all General Fund revenues. Property taxes are levied each October 1 on the assessed value listed as of the prior January 1, for all real and business personal property located within the City. Assessed values represent the appraised value less applicable exemptions authorized by the City Council. Appraised values are established by the Montgomery Central Appraisal District at 100 percent of estimated market values. Taxes are levied October 1, immediately following the



January 1 lien date, and are delinquent after the following January 31. Delinquent taxes incur a penalty and accrue interest for each month the taxes remain unpaid. The City’s delinquent tax collection rate is expected to be lower than the previous year.

The property valuations, which are provided by the Montgomery Central Appraisal District (MCAD), totaled \$9,643,029,137 for 2020 (inclusive of over 65/Disabled Freeze amounts). This is an increase of \$498,780,791, or 5.5 percent, over the 2019 certified tax roll. The tax roll is reflective of all taxable property in the City as of January 1, 2020. Increases in taxable assessed value are due to property assessments rising and new construction.



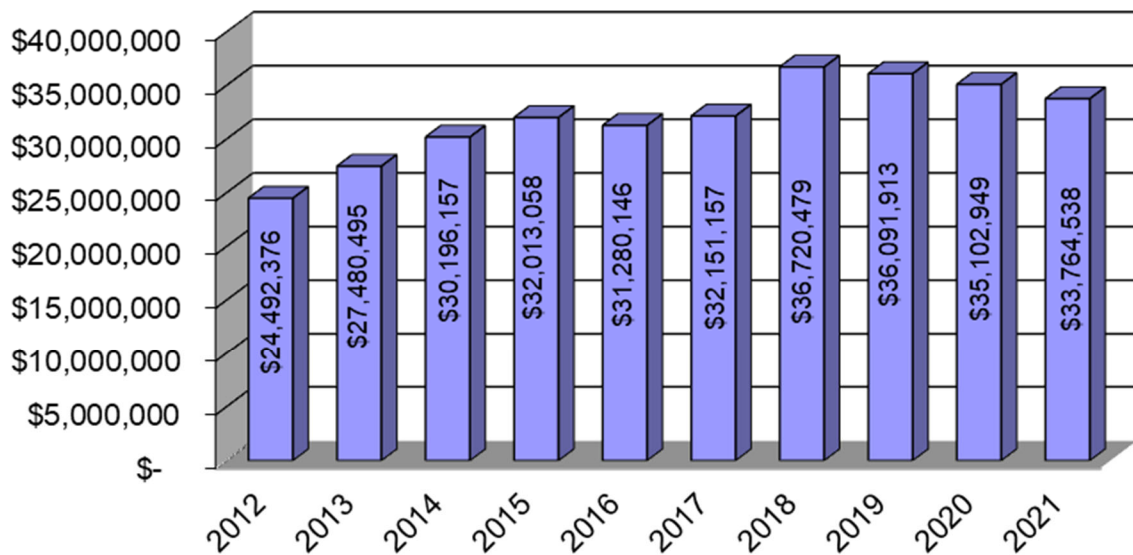
Gross Receipts Taxes: \$7,125,341 (up \$40,723 or 0.57 percent)

Gross Receipts taxes (also called franchise fees) represent those revenues collected from utilities operating within the City’s right-of-way to conduct their business (i.e., commercial solid waste services, CenterPoint Gas, Entergy Electric, and Consolidated Communications). Over the past several years, franchise fees have experienced steady growth in some areas. Gross Receipts taxes include Network Nodes and an “In Lieu of Franchise Fee” levied against the City’s water and sewer utility. The City’s Financial Management Policy provides that the Water and Sewer Operating Fund be charged 4 percent of gross revenues, consistent with franchise rates charged to investor-owned utilities franchised to operate within the City. Increased water and sewer revenues resulted in a 4.51 percent increase in this revenue. The FY 2020-2021 projections for each franchise fee are based on varying methodologies, according to the type of utility, and are affected by weather conditions and natural gas prices. Gross Receipts Taxes account for 8.6 percent of all General Fund revenues.

Sales Tax Collections: \$33,764,538 (down -\$1,338,411 or -3.81 percent)

The City has experienced a decrease in sales tax revenues during FY 2019-2020 compared to the prior year. The FY 2019-2020 sales tax revenue estimate is supported by a downward trend in overall collections. For FY 2020-2021, we conservatively estimate a 3.7 percent decrease in sales tax revenues, primarily due to the COVID-19 outbreak causing an unstable economy. Economic development initiatives have produced a greater diversification in the City’s tax base (new commercial retail sales) which will support sales and use taxes increasing in the future.

General Fund Sales Tax History



Sales tax receipts are the result of a tax levy on the sale of goods and services within the City as authorized by the State of Texas. The maximum sales tax allowed in the City of Conroe is 8¼¢ per dollar on all goods and services deemed taxable, 1½¢ of which is deposited into the General Fund. Sales and use taxes constitute the largest revenue source for the General Fund. This revenue source is conservatively budgeted for the coming fiscal year, as it accounts for 40.7 percent of all General Fund revenues.

Other Taxes: \$1,682,563 (up \$533,774 or 46.4 percent)

Two different revenue sources make up the Other Taxes category: Payment-in-Lieu of Taxes (P.I.L.O.T.) and Mixed Beverage Taxes. For the coming fiscal year, these revenues are anticipated to increase by 52.1 percent. The PILOT includes a payment made by the City's Water and Sewer Operating Fund. The payment is based on applying the City's total property tax rate to the total assets of the Water and Sewer Operating Fund. Total assets increased from \$216,424,832 in 2018 to \$314,219,303 in 2019, which accounts for the increase in this account. Mixed Beverage Taxes are the result of a 6.7 percent tax being applied to all mixed beverage sales within the City. The State Comptroller then remits 10.7143 percent of those tax remittances to the City (approximately 0.072 percent of the total price). An additional 8.25 percent tax is imposed by the State on each mixed beverage sold, prepared, or served, of which the City receives a 10.7143 percent share (or roughly 0.088 percent of the total price). Mixed Beverage Taxes are anticipated to increase based on future trends. Other Taxes account for 2.1 percent of all General Fund revenues.

Licenses and Permits: \$3,373,362 (down -\$315,739 or -8.56 percent)

This revenue category includes license and permit revenue fees charged by the City for certain types of operator licenses and permits for construction and other items regulated by City ordinances. Building activity is expected to continue throughout FY 2020-2021 with commercial and residential construction. Total revenues are projected to be slightly down next year despite an overall increase in the number and value of permits in FY 2019-2020. Alarm Fee and Excessive Alarm revenues are anticipated to stay flat for next fiscal year. Licenses and Permits account for 4.1 percent of all General Fund revenues.

Charges for Sales and Services: \$2,480,068 (up \$239,905 or 10.71 percent)

This revenue category accounts for funds earned by the City in exchange for specific types of services provided. These include Refuse Collection Fees, Copy Charges, Planning and Zoning Fees, Code Enforcement Fees, Service Charges, Ticket Sales for bus services, Recreational Programs, Parks Programs, and Animal Shelter Fees. Ticket Sales are anticipated to decrease due to COVID 19. Planning and Zoning Fees are anticipated to decrease slightly based on trends in the economy. Animal Shelter Fees are based on an agreement with the City of Huntsville and the City of Willis. All other charges are anticipated to remain flat based on historical trends. Charges for Sales and Services account for 3 percent of General Fund revenues.

Fines and Forfeitures: \$1,303,845 (up \$157,094 or 13.70 percent)

Fines and Forfeitures includes revenue generated through the Municipal Court from traffic fines, criminal fines, and commercial vehicle fines. The court is responsible for accepting charges filed on defendants that are observed violating city, county, and state laws within the city limits of Conroe. Overall, these revenues are anticipated to increase slightly in FY 2020-2021. Traffic and criminal fines that are for restricted purposes are accounted for in separate funds as follows: Municipal Court Technology Fund, Municipal Court Building Security Fund, Municipal Court Juvenile Case Manager, Municipal Court Efficiency Fee, and Municipal Court Local Truancy Prevention Diversion. Fines and Forfeitures account for 1.6 percent of all General Fund revenues.

Intergovernmental Revenue: \$2,391,734 (down -\$828,577 or -25.73 percent)

Intergovernmental Revenues include funds derived from interlocal agreements, grants, and seized assets distributed by other governments. In FY 2011-2012, the City began receiving sales tax payments from the Westwood Magnolia Special Improvement District. The agreement states that, in exchange for not annexing the area, the City is to receive 50 percent of sales and use tax revenues from the district. The City anticipates this revenue source to decrease by 3.0 percent based on current economic trends of taxable sales. Other anticipated revenues include an agreement with the County for 9-1-1 services, an Emergency Management Performance Grant, and various other grants. Overall, the decrease in revenue compared to FY 2019-2020 is a result of agreements and grants that are not ongoing, such as FEMA reimbursements for disasters, which are not anticipated to be received again in FY 2020-2021. The City does not budget for Seized Assets due to the nature of this revenue source; therefore, resulting in a decrease next fiscal year. Intergovernmental revenues account for 2.9 percent of all General Fund revenues.

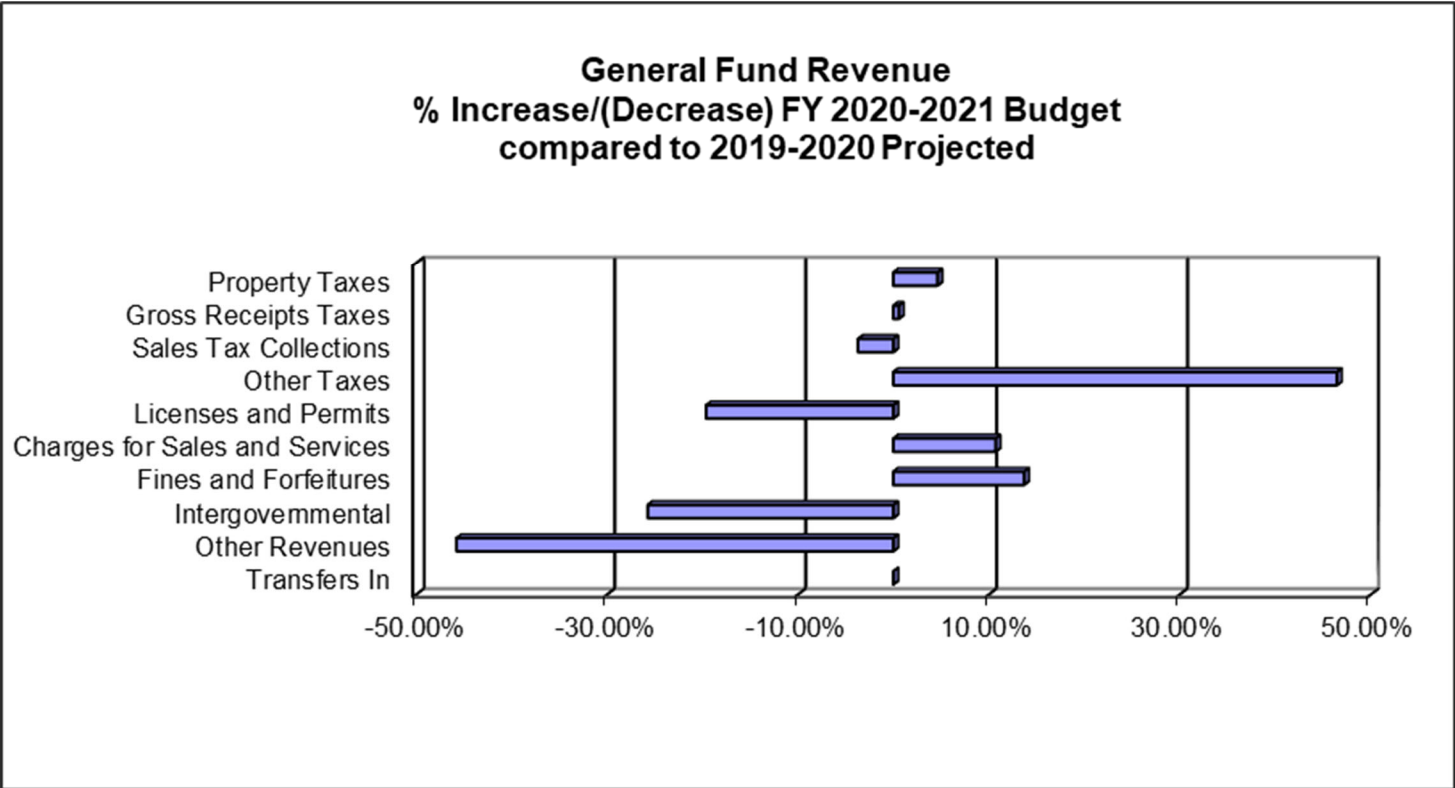
Other Revenues: \$812,342 (down -\$685,325 or -45.76 percent)

Other Revenues are made up of various sources, including Lease Income, Interest on Investments, Penalty and Interest (from property taxes), Donations, Tree Mitigation fees, Unanticipated Revenues, Insurance Proceeds, and Other Non-Operating Income. This category will decrease overall in FY 2020-2021 as many of these revenues are non-recurring such as Insurance Proceeds, Donations, and Tree Mitigation. Insurance Proceeds in FY 2019-2020 include reimbursements for repair and replacement costs due to flood damages from Hurricane Harvey in August 2017. Lease Income is primarily from radio tower antenna agreements and is increasing. Recurring revenues in this category are conservatively expected to remain flat. Other Revenues account for 1.0 percent of all General Fund revenues.

Transfers In: \$406,500 (up \$253,000 or 164.82 percent)

Transfers In includes scheduled transfers from Other Funds to the General Fund. Transfers In in FY 2019-2020 included funding received from the Community Development Block Grant (CDGB) Entitlement Fund, Municipal Court Special Revenue Funds, Conroe Industrial Development Corporation (CIDC) Fund, and the Fleet Services Fund. Transfers from the CDGB Entitlement Fund and the Municipal Court Special Revenue Funds are reimbursements for salaries and benefits that are anticipated again in the FY 2020-2021 budget. The increase to

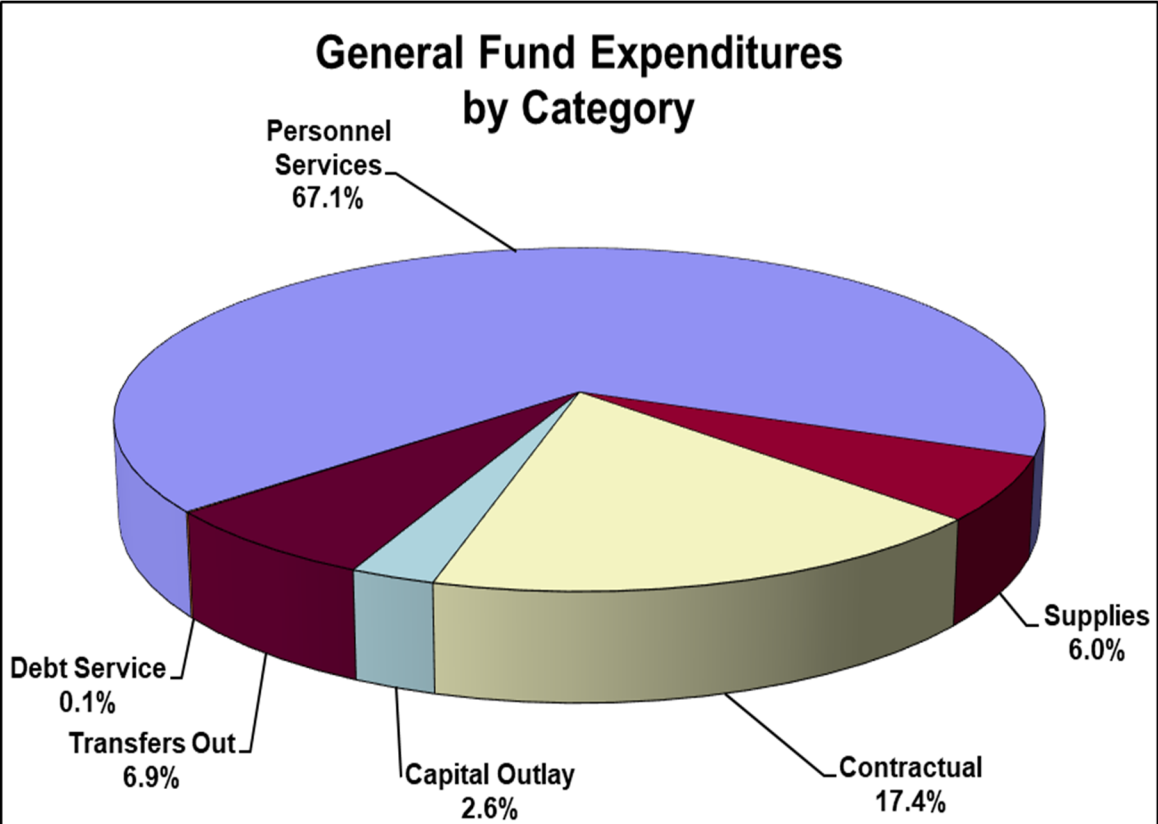
Transfers In is a result of transfers from Fleet Services Fund. Transfers In revenues account for 0.5 percent of all General Fund revenues.



Expenditure Synopsis:

Personnel: \$58,175,222 (up \$2,179,598 or 3.89 percent)

As the single largest expenditure category, personnel expenses account for 67.1 percent of General Fund expenditures. This budget includes increases for the Civil Service Step program and non-Civil Service staff merit raises. The budget also includes a market adjustment. In addition to salaries, Personnel expenditures include overtime, social security, retirement contributions, worker’s compensation, employee insurance, and physicals. More information on Personnel increases can be found in the Mayor’s



Message at the front of this budget document.

Supplies: \$5,172,452 (down -\$543,171 or -9.5 percent)

This object classification is for expendable materials and operating supplies necessary to conduct departmental activities. The anticipated decrease for FY 2020-2021 is primarily related to maintaining base budget levels as several departments are projected to exceed their supplies budgets in FY 2019-2020. Expenditures within this classification account for 6.2 percent of all General Fund expenditures.

Contractual: \$15,129,271 (down - \$1,373,149 or -8.32 percent)

These expenditures are for obligations for services rendered by private firms for such things as legal services, travel and training, and other contractual services. The reduction in these costs are partially due to more funding by grants in the Transportation department so costs are coded to the grant funds. For FY 2020-2021, expenditures within this classification account for 17.4 percent of all General Fund expenditures.

Capital Outlay: \$2,222,813 (up \$654,854 or 41.76 percent)

This object classification includes large expenditures for capital items such as vehicles, machinery, equipment, and improvements to infrastructure. In FY 2019-2020, the funding for drainage infrastructure is \$500,000 and street maintenance is \$1,000,000. The Police Patrol Department will receive funding for twelve (12) patrol vehicle replacements to be upgraded and equipped, and the Police Support Department will receive funding for one (1) unmarked vehicle, and the Commercial Vehicle Enforcement Department will receive funding for one (1) enforcement vehicle with the remainder of the funding from the VERF. In FY 2020-2021, the Police Support Services Division will receive funding for one (1) vehicle replacement to be upgraded and equipped and the Police Patrol Division will receive funding for twelve (12) patrol vehicles and two (2) motorcycle replacements to be upgraded and equipped, and an upgrade for their equipment. The Parks Operations Department will receive funding for a service body upfit plus a Torro Cart. The Community Development Department will receive funding for one (1) vehicle to be upgraded. Expenditures within this classification account for 2.6 percent of all General Fund expenditures.

Transfers Out: \$5,980,380 (up \$784,585 or 1 percent)

This object classification includes scheduled transfers from the General Fund to other funds within the City, such as to the Vehicle and Equipment Replacement Fund, Tax Increment Reinvestment Zone (TIRZ) #3 Fund, Conroe Municipal Management District #1 (CMMD #1) Funds, Facilities Management Fund, the Technology Replacement Fund and a net administrative transfer. A significant portion of the increase in Transfers Out is due to the new Technology Replacement Fund, which was created to have available funding for computers and other technology in need of replacement. The VERF allows the City to replace vehicles and equipment with cash, and save interest costs associated with purchasing these items with debt.

Beginning in FY 2019-2020, transfers include payments to the CMMD #1 Funds per a Reimbursement Agreement and an Economic Development Agreement. Other transfers include funding provided to the Facilities Management Fund and an administrative transfer to the Water and Sewer Operating Fund for water usage, net of administrative overhead provided by General Fund Departments. Expenditures within this classification account for 6.9 percent of all General Fund expenditures.

Debt Service: \$81,267 (up \$6,088 or 8.10 percent)

These expenditures are to pay debt service on the Seimens lease/purchase agreement for energy conservation projects which will mature in 2021. This category is remaining flat for this fiscal year. Expenditures within this classification account for 0.1 percent of all General Fund expenditures.

WATER AND SEWER OPERATING FUND

Enterprise funds are those that fully support their own administration, acquisition of facilities, operation, and maintenance through the collection of user charges such as water and sewer fees. The Water and Sewer Operating Fund is the City of Conroe's primary Enterprise Fund.

Revenue Assumptions:

Proposed revenues for FY 2020-2021 assume an overall increase of 5.98 percent compared to FY 2019-2020 projections. The Water and Sewer Operating Fund revenues are anticipated to increase as a result of the continuing growth of the City and rate increases. This fund derives its revenue from: Water Sales; Sewer Charges; Water & Sewer Taps; Surface Water Conversion (SJRA Pass-through) Fee; Groundwater Conservation Fee; Penalties-Utility Billing; and Pretreatment Fees. The following is a brief description of how internal and external factors affect these revenue sources and how the estimated amounts differ from the previous year.

Water Sales: \$26,782,130 (up \$870,373 or 3.36 percent)

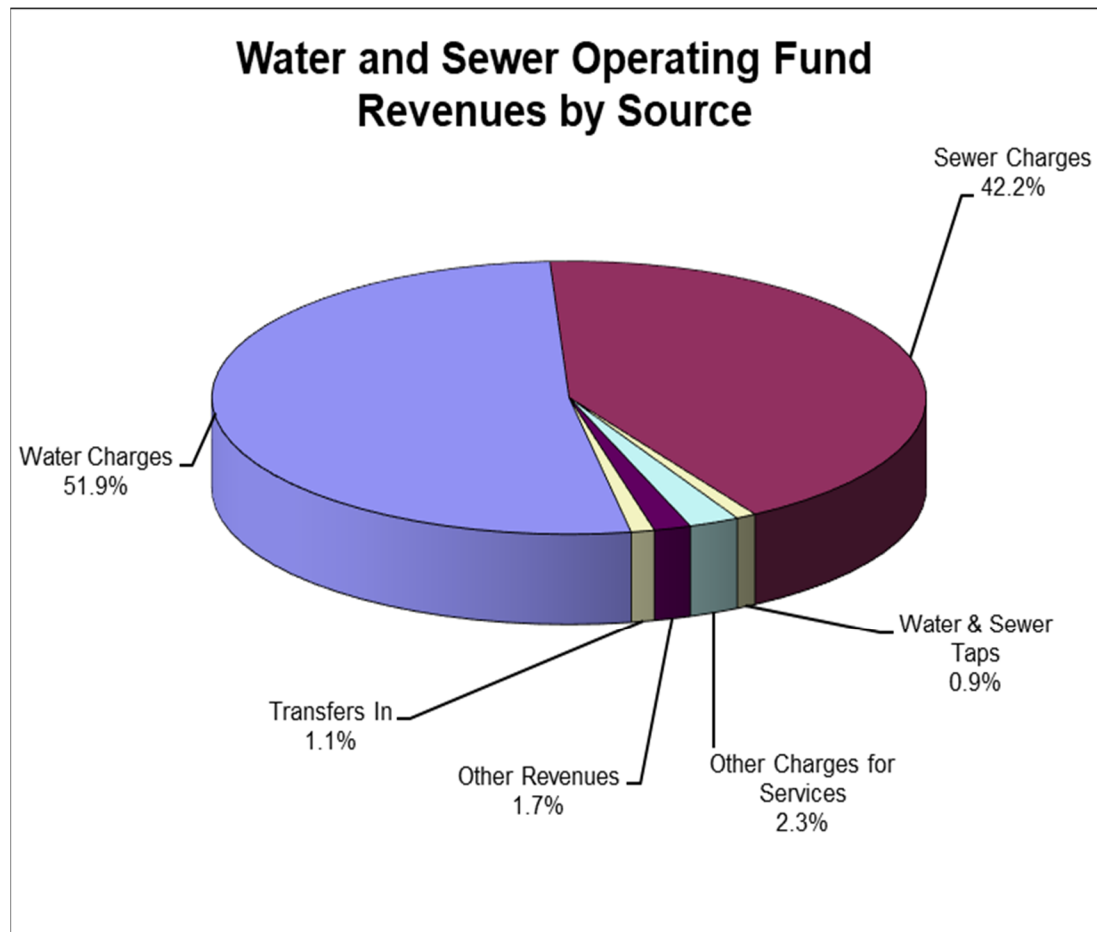
The Water Sales category includes charges for water consumption as well as the Groundwater Conservation Fee and the Surface Water Conversion (SJRA Pass-through) Fee.

In FY 2020-2021, the water Lifeline Rate discount, for age 65 and older and/or disabled customers, will continue to be offered. Detailed information about the water rates can be found in the Mayor's Message at the beginning of this budget.

Residential and commercial customer growth is expected to continue to increase in FY 2020-

2021; however, actual revenues can vary based on weather conditions. This revenue source has expanded over the past few years due to new development, as well as rate increases in previous fiscal years. The City implemented water conservation rates in April 2010 to encourage customers to conserve water. A long-term water and sewer rate study was performed by NewGen Strategies & Solutions, which looks at the projected costs of operating the water and sewer system and includes the City's 10-year Capital Improvement Program (CIP).

The Groundwater Conservation Fee charge is a pass-through charge of the fee that the City pays to the Lone Star Groundwater Conservation District. The Surface Water Conversion Fee is a fee that was enacted in FY 2009-2010 to recover costs associated with converting the City from ground water to surface water from Lake Conroe. This fee began in May 2010. Customers are currently billed \$3.40 per 1,000 gallons consumed. The City is proposing to increase the rate based on fees charged to the City for surface water treatment and pumpage fees assessed by the San Jacinto River Authority.



Water Sales account for 51.9 percent of all Water and Sewer Operating Fund revenues.

Sewer Charges: \$20,071,162 (up \$2,228,835 or 12.49 percent)

Revenues in this category are expected to increase by 12.49 percent in FY 2020-2021. Actual revenue can vary depending on weather conditions. These revenues include a proposed sewer rate increase for all customers. The sewer Lifeline Rate discount, for age 65 and older and/or disabled customers, will remain the same. A long-term water and sewer rate study was performed by NewGen Strategies & Solutions which looks at the projected costs of operating the water and sewer system and includes the City's 10-year Capital Improvement Program (CIP). Detailed information about the sewer rates can be found in the Mayor's Message at the beginning of this budget. Sewer Charges account for 42.2 percent of all Water and Sewer Operating Fund revenues.

Water and Sewer Taps: \$470,367 (down -\$67,043 or -12.48 percent)

Revenues in this category are projected to decrease in FY 2020-2021. Actual revenue can vary depending on residential and commercial development and whether developers choose to install City water and sewer taps. The City is conservatively budgeting water and sewer tap installations based on historical trends. Water and Sewer Taps account for 0.9 percent of all Water and Sewer Operating Fund revenues.

Other Charges for Service: \$1,176,503 (up \$145,231 or 14.08 percent)

This revenue category consists of various sources, including the following: Reconnect Fees, Service Charges, Pretreatment Fees, and Penalty & Interest. These revenue sources will increase, and they are conservatively budgeted for FY 2020-2021 based on historical averages. Other Charges for Service revenues account for 2.3 percent of all Water and Sewer Operating Fund revenues.

Other Revenues: \$860,287 (down -\$1,431,528 or -62.46 percent)

This revenue category includes Intergovernmental Revenue, Interest on Investments, Unanticipated Revenues, Insurance Proceeds, Recovery of Bad Debts, and Other Non-Operating Income. Intergovernmental Revenues include collections from an agreement with MUD #95 for water and sewer fees at 1.25 times the current water and sewer rates. Other Revenues account for 1.7 percent of all Water and Sewer Operating Fund revenues.

Transfers In: \$545,588 (down -\$510,370 or -48.33 percent)

The remaining revenue source in the Water and Sewer Operating Fund comes from Transfers In, which includes any transfers made from other funds within the City's budget. Each year, the City calculates an administrative transfer between the Water and Sewer Operating Fund and General Fund, to cover any administrative overhead provided by divisions in the General Fund. The administrative transfer includes an adjustment for General Fund water usage for items such as parks and buildings. The result was a net payment from the General Fund to the Water and Sewer Operating Fund. Staff will evaluate this transfer each fiscal year to "true-up" the costs between the funds to ensure these costs are appropriately accounted for between the funds. Transfers In account for 1.1 percent of all Water and Sewer Operating Fund revenues.

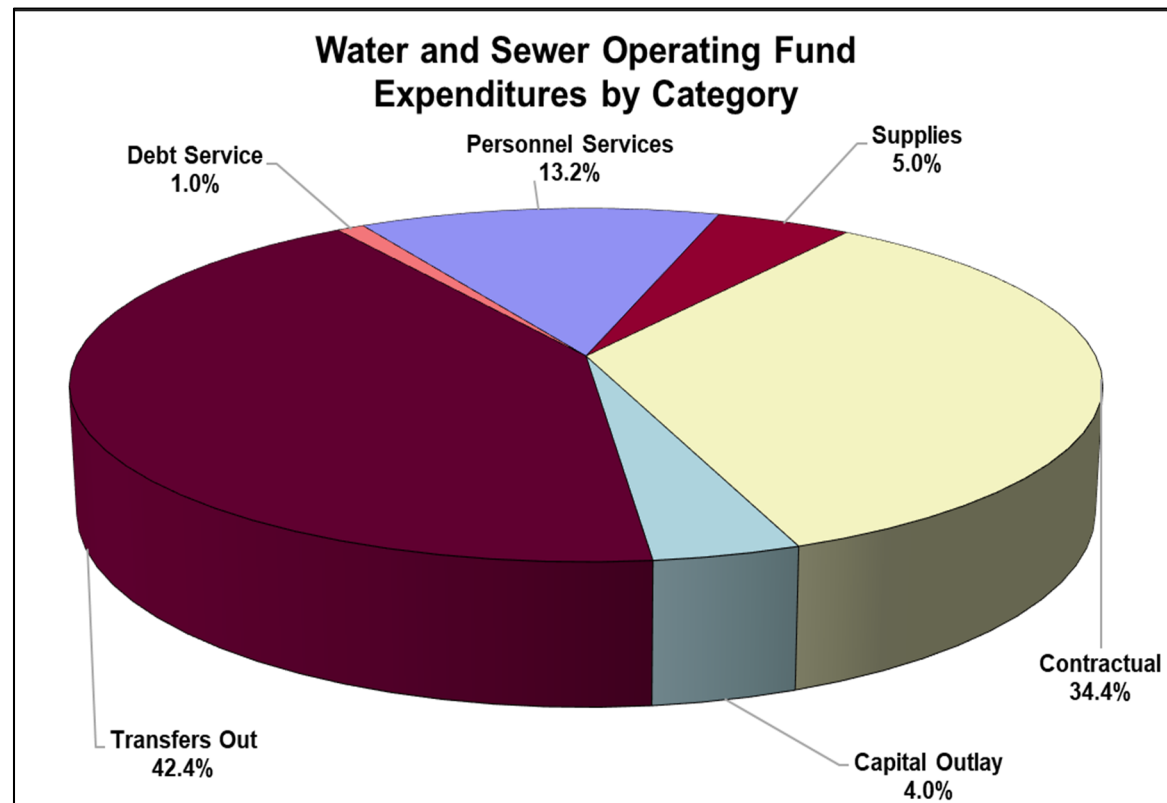
Expenditure Synopsis:

Personnel Services: \$7,362,188 (up \$736,128 or 11.11 percent)

Personnel Services accounts for 13.0 percent of the total Water and Sewer Operating Fund budget. The FY 2020-2021 budget includes seven (7) new full-time positions. The budget also includes a merit adjustment increase. In addition to salaries, Personnel expenditures include overtime, social security, retirement contributions, worker's compensation, employee insurance, and physicals.

Supplies: \$2,765,187 (down -\$278,276 or - 9.14 percent)

This object classification is for expendable materials and operating supplies necessary to conduct departmental activities. The anticipated decrease for FY 2020-2021 is primarily related to a reduction of fuel and oil costs and operating supplies in the sewer area. The purchase of supplies and materials constitutes 5.0 percent of all Water and Sewer Operating Fund expenses.



**Contractual:
\$19,172,170 (up
\$315,024 or 1.62
percent)**

Contractual Services accounts for 34.4 percent of the Water and Sewer Operating Fund budget. These expenses are for obligations resulting in services rendered to City activities by private firms for such things as treated water, legal services, travel and training, and other contractual services. The purchase of treated water from the SJRA is included in contractual services. It also includes a Gross Receipts payment "In Lieu of Franchise Fee" levied against the City's water and sewer utility that is paid to the General Fund. Additional contract services approved for FY 2020-2021 include increases for legal services, utility easement and right of way maintenance, unregulated contaminant monitoring, water wells security annual maintenance, TCEQ water system annual fee, and travel & training increases.

Capital Outlay: \$2,223,700 (up \$2,065,253 or 1303.43 percent)

This object classification includes large expenditures for capital items such as vehicles, machinery, equipment, and improvements to buildings. The increase in comparison to FY 2019-2020 is due to changes in planned, one-time purchases of capital items such as vehicles, machinery and equipment, and other capital items. In FY 2020-2021, funding is included for items needed to make the new wastewater treatment plant operational. Expenditures within this classification account for 4 percent of all Water and Sewer Operating Fund expenses.

Transfers: \$23,628,462 (up \$4,553,750 or 23.87 percent)

This object classification includes scheduled transfers from the Water and Sewer Operating Fund to other funds within the City, such as the Water CIP Fund, Sewer CIP Fund, Debt Service Funds, Water and Sewer Vehicle and Equipment Replacement Fund (VERF), and the Facilities Management Fund. Transfers to cash fund Water & Sewer CIP projects were \$526,000 in FY 2019-2020 and Sewer CIP projects for \$4,800,000 in FY 2020-2021. In FY 2020-2021, transfers to Debt Service Funds to cover principal and interest payments increased by \$1,682,211 and to the new Technology Replacement fund by \$193,316. There will be no transfers for the Water Sewer Operating Fund to the Water Sewer VERF fund. Expenditures within this classification account for 42.4 percent of all Water and Sewer Operating Fund expenses.

Debt Service: \$561,646 (down -\$6,089 or -1.07 percent)

These expenditures are to pay debt service on the Seimens energy conservation project which will mature in 2021. This category is remaining flat for this fiscal year. Expenditures within this classification account for 1.0 percent of all Water and Sewer Operating Fund expenses.

GENERAL OBLIGATION DEBT SERVICE FUND

The General Obligation Debt Service Fund provides the funds necessary to retire the outstanding tax-supported bonded indebtedness of the City. Debt in this category primarily consists of certificates of obligation (COs) that are used to pay the cost of various public improvements such as streets, land acquisitions, and the construction of signals, facilities, parks, and drainage improvements. Revenues are generated for the repayment of the certificates primarily through ad valorem property taxes.

The City anticipates issuing bonds in FY 2020-2021 for General Government capital projects which will increase the debt service payment in FY 2020-2021. The bonds will be used to fund construction of: Hike & Bike Trail - Alligator Creek - Option 1, Road Widening – TIRZ #3 – Old Conroe Road North Section, Roadway Extension - FM 1314 - Option 2, Underground Electrical Conversion - Downtown Alleys, Roadway Extension - Mike Meador Boulevard, Street Rehab - Tanglewood/Briarwood Phase 2A, Street Alignment – Dallas and Roberson Intersection, Road Widening – Old Montgomery Road, Sidewalk - Davis - From Pacific to 10th Street, Shadow Lakes PID Reimbursement, Signal Upgrades - City Wide Flashing Yellow Arrows (5-year Plan), Signal System Upgrades - City Wide Radars (5-year Plan), Signal - Longmire Road at Wedgewood Blvd., Signal Upgrades - South Loop 336 at River Pointe, Drainage Projects -Rehab - Alligator Creek Phase 1 and Conroe Municipal Management District #1.

2020-2021 General Obligation Debt Service

Revenues:

Property Taxes	\$11,881,113
Interest on Investments	95,779
Penalty & Interest	85,673
Transfers In	<u>5,172,888</u>
Total Revenues	\$17,235,453

Expenditures:	\$17,922,776
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WATER AND SEWER DEBT SERVICE FUND

The Water and Sewer Debt Service Fund provides the funds necessary to retire the outstanding utility revenue-supported debt of the City. Debt in this category consists of revenue-supported bonds that are used to pay the cost of improvements to the City’s water and wastewater system, and is repaid with revenues collected from utility customers.

The City anticipates issuing bonds in FY 2020-2021 for Water and Sewer capital projects, which will increase the debt service payments in FY 2020-2021. The bonds will be used to fund construction of: Water Line Rehab - Riverside and Gladstell Area, Water Line Extension - Ed Kharbat Drive, Trunk Line Replacement - Stewarts Creek (Avenue M to Ed Kharbat), Trunk Line Replacement - Stewarts Creek (Avenue M to Hwy 105), Lift Station Consolidation - Area No. 1, Sewer Rehab and Expansion of Lift Station - Camp Silver Springs Option 1, Lift Station Consolidation - Area No. 03, Lift Station Consolidation - Area No. 02 and Lift Station Upgrade – FM 1488.

2020-2021 Water and Sewer Debt Service

Revenues:

Transfers In	<u>\$17,096,522</u>
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Total Revenues	\$17,096,522
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Expenditures:	\$17,096,522
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CONROE INDUSTRIAL DEVELOPMENT CORPORATION (CIDC) DEBT SERVICE FUND

The CIDC Debt Service Fund provides the funds necessary to retire the outstanding sales tax revenue-supported debt of the City. Debt in this category consists of revenue-supported bonds that are used to pay the cost of improvements to the Conroe Park North Industrial Park and Deison Technology Park, and is repaid with a portion of the ½ ¢ sales tax charged within the City.

The City issued sales tax revenue-supported debt to purchase and install infrastructure in 575 acres in the Conroe Park North Industrial Park. In 2010, the City committed to building the 250-acre Deison Technology Park adjacent to the Conroe-North Houston Regional Airport. Additional sales tax revenue-supported debt was issued to widen Conroe Park North & West Streets in the Conroe Park North Industrial Park and to purchase land and install infrastructure in the Deison Technology Park. The City issued \$13,080,000 of sales tax revenue-supported debt during FY 2012-2013, and the proceeds were used to install infrastructure in the Deison Technology Park.

In 2018, the City issued sales tax revenue-supported debt to purchase 610 acres adjacent to the existing Conroe Park North Industrial Park for expansion. In 2019, the City issued sales tax revenue-supported debt for the construction and acquisition of roads, streets and bridges and water, sewer and drainage improvements to serve the Conroe Park North Industrial Park.

2020-2021 CIDC Debt Service

Revenues:

Transfer In	<u>\$6,571,472</u>
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Total Revenues	\$6,571,472
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Expenditures:	\$6,571,472
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OTHER FUNDS

The Other Funds category of the budget includes funds used to account for the proceeds of special revenues other than expendable trusts or major capital projects. These funds include the following: Vehicle and Equipment Replacement Fund; Water and Sewer Vehicle and Equipment Replacement Fund; CIDC Revenue Clearing Fund; CIDC General Fund; Hotel Occupancy Tax (HOT) Fund; Community Development Block Grant (CDBG) Entitlement Fund; Facilities Management Fund; Oscar Johnson, Jr. Community Center Fund; Fleet Services Fund; Transportation Grants Funds; Disaster Recovery Grants Fund; Self-Funded Insurance Fund; Municipal Court Technology Fund; Municipal Court Building Security Fund; Municipal Court Juvenile Case Manager Fund; Municipal Court Efficiency Fee Fund; Municipal Court Truancy Prevention Diversion Fund; Municipal Court Local Truancy Diversion Fund; Longmire Creek Public Improvement District (PID) Fund; Wedgewood Falls PID Fund; Animal Shelter Reserve Fund, and the Technology Replacement Fund.

City of Conroe Tax Collection History

Analysis of Property Valuations

<u>Roll</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Exemptions, Over 65/Dis. Freeze & Productivity Loss</u>	<u>Taxable Value</u>
2011	\$ 3,468,522,648	\$ 1,076,071,214	\$ 913,635,952	\$ 3,630,957,910
2012	3,795,738,293	1,224,422,172	1,017,472,186	4,002,688,279
2013	4,108,242,252	1,444,595,982	1,230,012,103	4,322,826,131
2014	4,513,081,854	1,577,299,368	1,260,587,672	4,829,793,550
2015	6,140,549,278	1,762,388,483	1,593,198,016	6,309,739,745
2016	6,873,325,110	1,765,772,245	1,512,848,618	7,126,248,737
2017	7,435,324,200	1,785,773,366	1,664,971,163	7,556,126,403
2018	8,259,188,392	1,889,881,854	1,796,740,568	8,352,329,678
2019	8,893,288,701	2,228,042,199	1,977,082,554	9,144,248,346
2020	9,163,824,483	2,264,181,826	1,784,977,172	9,643,029,137

Analysis of Ad Valorem Tax Rate

<u>Fiscal Year</u>	<u>General Fund</u>	<u>Debt Service</u>	<u>Total per \$100</u>
2011-12	\$0.2500	\$0.1700	\$0.4200
2012-13	0.2500	0.1700	0.4200
2013-14	0.2500	0.1700	0.4200
2014-15	0.2500	0.1700	0.4200
2015-16	0.2750	0.1450	0.4200
2016-17	0.2925	0.1250	0.4175
2017-18	0.2925	0.1250	0.4175
2018-19	0.2925	0.1250	0.4175
2019-20	0.3125	0.1250	0.4375
2020-21	0.3125	0.1250	0.4375

Current Tax Levy and Collections

<u>Fiscal Year</u>	<u>Levied</u>	<u>Collected</u>	<u>Percent of Collections</u>
2011-12	\$ 15,205,842	\$ 14,951,252	98%
2012-13	16,858,196	16,610,584	99%
2013-14	18,076,015	17,950,171	98%
2014-15	20,245,827	19,787,780	99%
2015-16	26,500,907	26,080,220	98%
2016-17	29,752,088	29,693,214	98%
2017-18	31,546,828	31,308,638	98%
2018-19	34,870,976	34,541,277	98%
2019-20	40,006,087	39,205,965	98%
2020-21 est.	42,188,252	41,344,487	98%

City of Conroe
Proposed Ad Valorem Tax Structure

2020 Tax Year (Certified)

Taxable Assessed Valuation	\$9,643,029,137
Proposed Rate	\$0.4375
Estimated Levy	\$42,188,252
Estimated Collection Percentage	98%
Estimated Net Ad Valorem Taxes	\$41,344,487

Distribution (Current)

	<u>Rate</u>	<u>Percent</u>	
General Fund	\$0.3125	71.43%	\$29,531,777
G.O. Debt Service Fund	\$0.1250	28.57%	\$11,812,711

Distribution (Delinquent)

General Fund	\$60,000
G.O. Debt Service Fund	\$68,402

Distribution (Penalties & Interest)

General Fund	\$169,732
G.O. Debt Service Fund	\$85,673

GENERAL FUND

**FY 20-21 Budget Summary
General Fund**

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Dollar FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 33,213,851	\$ 33,213,851	\$ -	\$ 31,476,142	\$ -	\$ 31,476,142	\$ (1,737,709)	-5.2%
Revenues:									
Revenues	\$ 82,149,738	\$ 83,208,579	\$ 83,314,891	\$ 106,312	\$ 82,932,070	\$ -	\$ 82,932,070	\$ (276,509)	-0.3%
Total Revenues	\$ 82,149,738	\$ 83,208,579	\$ 83,314,891	\$ 106,312	\$ 82,932,070	\$ -	\$ 82,932,070	\$ (276,509)	-0.3%
Total Resources	\$ 82,149,738	\$ 116,422,430	\$ 116,528,742	\$ 106,312	\$ 114,408,212	\$ -	\$ 114,408,212	\$ (2,014,218)	-1.7%
Expenditures:									
Administration	\$ 665,830	\$ 674,379	\$ 716,282	\$ (41,903)	\$ 790,233	\$ -	\$ 790,233	\$ 115,854	17.2%
Mayor and Council	667,767	756,511	797,474	(40,963)	748,050	-	748,050	(8,461)	-1.1%
Transportation	792,925	2,684,653	2,704,813	(20,160)	1,518,713	-	1,518,713	(1,165,940)	-43.4%
Legal	597,252	671,435	679,865	(8,430)	774,126	-	774,126	102,691	15.3%
Municipal Court	1,158,249	1,313,399	1,258,150	55,249	1,325,404	-	1,325,404	12,005	0.9%
Finance	2,067,817	2,486,557	2,413,790	72,767	2,318,083	-	2,318,083	(168,474)	-6.8%
CDBG Administration	135,053	258,898	57,100	201,798	141,288	-	141,288	(117,610)	-45.4%
Purchasing-Warehouse	408,494	420,554	394,025	26,529	429,539	-	429,539	8,985	2.1%
Information Technology	2,798,472	2,788,752	2,832,477	(43,725)	2,867,248	-	2,867,248	78,496	2.8%
Human Resources	943,154	987,482	971,847	15,635	980,114	-	980,114	(7,368)	-0.7%
Police Administration	1,496,371	2,531,611	2,518,046	13,565	2,462,342	347,751	2,810,093	278,482	11.0%
Police Support	1,716,218	1,576,767	1,617,542	(40,775)	1,481,570	7,000	1,488,570	(88,197)	-5.6%
Police Patrol	12,542,929	13,005,936	13,573,376	(567,440)	12,752,499	118,832	12,871,331	(134,605)	-1.0%
Police Investigative Services	4,339,205	4,246,392	4,287,331	(40,939)	4,488,943	-	4,488,943	242,551	5.7%
Police Animal Services	746,084	780,335	848,680	(68,345)	776,196	-	776,196	(4,139)	-0.5%
Police CVEP	122,116	150,422	140,452	9,970	138,126	-	138,126	(12,296)	-8.2%
Fire	16,987,606	19,064,283	19,191,316	(127,033)	18,256,126	3,000	18,259,126	(805,157)	-4.2%
Parks & Rec Administration	933,611	970,931	972,148	(1,217)	888,414	-	888,414	(82,517)	-8.5%
Recreation Center	1,528,108	1,327,560	1,311,698	15,862	1,263,845	-	1,263,845	(63,715)	-4.8%
Senior Center	-	-	-	-	89,427	-	89,427	89,427	N/A
Aquatic Center	1,528,946	1,639,892	1,320,757	319,135	1,523,327	-	1,523,327	(116,565)	-7.1%
Park Operations	2,196,322	2,497,507	2,475,060	22,447	2,557,052	8,800	2,565,852	68,345	2.7%
Community Development	2,195,127	1,043,900	1,258,904	(215,004)	946,346	5,000	951,346	(92,554)	-8.9%
Drainage Maintenance	884,307	1,789,162	1,053,824	735,339	1,411,065	-	1,411,065	(378,097)	-21.1%
Street Maintenance	4,680,099	5,058,645	4,265,389	793,256	5,001,435	-	5,001,435	(57,210)	-1.1%
Signal Maintenance	909,803	1,245,720	1,170,060	75,660	1,211,688	-	1,211,688	(34,032)	-2.7%
Sign Maintenance	657,874	720,894	758,225	(37,331)	732,778	-	732,778	11,884	1.6%
Engineering	2,931,974	3,330,701	3,305,003	25,698	3,196,290	-	3,196,290	(134,411)	-4.0%
Building Inspections & Permits	35,967	1,496,117	1,441,726	54,391	1,463,160	400,000	1,863,160	367,043	24.5%
GF Non-Departmental	12,985,713	11,874,264	10,717,241	1,157,023	10,800,682	2,536,915	13,337,597	1,463,333	12.3%
Total Expenditures	\$ 79,653,391	\$ 87,393,659	\$ 85,052,600	\$ 2,341,059	\$ 83,334,107	\$ 3,427,298	\$ 86,761,406	\$ (632,253)	-0.7%
New Fund Balance:		\$ 29,028,771	\$ 31,476,142	\$ 2,447,371	\$ 31,074,104		\$ 27,646,806	\$ (1,381,965)	
90-Day Reserve:		\$ 21,848,415	\$ 21,263,150		\$ 20,833,527		\$ 21,690,351		
Over/(Under):		7,180,356	10,212,992		10,240,578		5,956,455		
Breakdown of Transfer In:									
CDBG Entitlement Fund					\$ 108,500				
Municipal Court Building Security Fund					20,000				
Municipal Court Local Truancy Prevention Diversion Fleet Services Fund					38,000				
Total					240,000				
					\$ 406,500				
Breakdown of Transfer Out:									
TIRZ #3 Fund					\$ 2,987,708				
Conroe Municipal Management District CMMD#1 Reimbursement Agreement					389,634				
CMMD#1 Economic Development					283,605				
CMMD#1 Economic Development - Sales Tax					270,397				
Vehicle & Equipment Fund - Police Leases					185,700				
Vehicle & Equipment Fund - General and Police					-				
Vehicle & Equipment Fund - Fire					-				
Vehicle & Equipment Fund - Transportation					145,740				
Net Administrative Transfer					485,588				
Technology Replacement Fund					611,758				
Facilities Management Fund					620,250				
Total					\$ 5,980,380				

FY 20-21 Budget Summary by Category
General Fund

	FY 19-20 Budget	FY 19-20 Estimate	Under/ (Over)	FY 20-21 Base	FY 20-21 Supplemental	FY 20-21 Proposed
Personnel	\$ 56,690,968	\$ 55,995,625	\$ 695,343	\$ 56,250,065	\$ 1,925,157	\$ 58,175,222
Supplies	5,858,507	5,715,623	142,884	5,169,452	3,000	5,172,452
Contractual	16,511,066	16,502,420	8,646	14,381,520	747,751	15,129,271
Capital Outlay	2,955,130	1,567,959	1,387,171	2,083,181	139,632	2,222,813
Transfers	5,302,809	5,195,795	107,014	5,368,622	611,758	5,980,380
Debt Service	75,179	75,179	-	81,267	-	81,267
Total	\$ 87,393,659	\$ 85,052,600	\$ 2,341,059	\$ 83,334,107	\$ 3,427,298	\$ 86,761,406

FY 20-21 Supplemental Requests General Fund

Department / Division	ID	Supplemental Request Title	Requested Amount ¹	FY 19-20 Purchase ²	FY 20-21 Approved ³	TYPE
001-1044	Transportation	511 Transit Grants	\$ 815,985	\$ -	\$ -	Non-Discretionary Adjustment
001-1044	Transportation	489 Transit Coordinator - Compliance	82,494	-	-	New Personnel
Transportation Total			\$ 898,479	\$ -	\$ -	
001-1070	Municipal Court	432 Warrant Officer Vehicle	47,000	-	-	New Equipment
Municipal Court Total			\$ 47,000	\$ -	\$ -	
001-1100	Finance	386 Convert Part-Time Financial Analyst to Full-Time	56,721	-	-	New Personnel
001-1100	Finance	389 Certification Incentive Pay	22,257	-	-	Enhanced Program
001-1100	Finance	398 Increase Travel & Training and Memberships	11,845	-	-	Enhanced Program
Finance Total			\$ 90,823	\$ -	\$ -	
001-1110	CDBG Administration	478 Five Year Plan CDBG Consultant	20,000	-	-	Non-Discretionary Adjustment
001-1110	CDBG Administration	479 Printing and Publications	2,800	-	-	Non-Discretionary Adjustment
001-1110	CDBG Administration	477 PT Administrative Specialist II	27,560	-	-	New Personnel
CDBG Administration Total			\$ 50,360	\$ -	\$ -	
001-1120	Purchasing - Warehouse	388 ASAP Enterprise Level Inventory System	15,344	-	-	New Equipment
001-1120	Purchasing - Warehouse	390 Vendor Registry E-Procurement System	4,250	-	-	Enhanced Program
Purchasing - Warehouse Total			\$ 19,594	\$ -	\$ -	
001-1130	Information Technology	297 IT Software Maintenance Increases	54,000	-	-	Non-Discretionary Adjustment
001-1130	Information Technology	299 Software and Hardware Increases	33,700	-	-	Enhanced Program
001-1130	Information Technology	431 Firewall Management Software	11,000	-	-	Enhanced Program
001-1130	Information Technology	294 I.T.S.P. Business Continuity of Operations Plan	50,000	-	-	New Program
001-1130	Information Technology	295 I.T.S.P. Fire Suppression system and Cameras	36,000	-	-	New Program
001-1130	Information Technology	292 VOIP Phone System Migration for City facilities	158,000	-	-	Replacement Equipment
001-1130	Information Technology	291 I.T.S.P. Desktop Support Staff	68,080	-	-	New Personnel
001-1130	Information Technology	300 PD Liebert UPS Battery Replacement	14,000	-	-	Replacement Equipment
001-1130	Information Technology	433 Public Works Firewall Addition	7,000	-	-	New Program
001-1130	Information Technology	296 I.T.S.P. IT Project Manager	107,706	-	-	New Personnel
001-1130	Information Technology	290 Certification Incentive Pay	11,891	-	-	Enhanced Program
Information Technology Total			\$ 551,376	\$ -	\$ -	
001-1160	Human Resources	358 Increase PT Receptionist Hours	2,961	-	-	New Personnel
001-1160	Human Resources	360 Increase PT Receptionist Hours	77,839	-	-	New Personnel
001-1160	Human Resources	369 Orientation Breakfast	800	-	-	Enhanced Program
Human Resources Total			\$ 81,600	\$ -	\$ -	
001-1201	Police Administration	419 Central Square - Records Management Software	347,751	-	347,751	Non-Discretionary Adjustment
001-1201	Police Administration	540 Kronos Time Keeper	49,431	49,431	-	Non-Discretionary Adjustment
Police Administration Total			\$ 397,182	\$ 49,431	\$ 347,751	
001-1202	Police Support Services	413 Increase Contract Services	75,000	-	-	Non-Discretionary Adjustment
001-1202	Police Support Services	412 Increase Building Supplies	25,000	-	-	Non-Discretionary Adjustment
001-1202	Police Support Services	481 Increase Travel & Training	30,000	-	-	New Travel & Training
001-1202	Police Support Services	410 Administrative Specialist I	40,820	-	-	New Personnel
001-1202	Police Support Services	526 Chevrolet Tahoe (1317) Upgrade	7,000	-	7,000	VERF - Upgrades Only
Police Support Services Total			\$ 177,820	\$ -	\$ 7,000	

FY 20-21 Supplemental Requests General Fund

Department / Division		ID	Supplemental Request Title	Requested Amount ¹	FY 19-20 Purchase ²	FY 20-21 Approved ³	TYPE
001-1203	Police Patrol	421	Equipment package adjustment	34,832	-	34,832	VERF
001-1203	Police Patrol	427	Sergeant (3)	363,426	-	-	New Personnel
001-1203	Police Patrol	420	(12) Chevrolet Tahoe's, (2) BMW Motorcycles Upgrade	84,000	-	84,000	VERF - Upgrades Only
001-1203	Police Patrol	425	Police Officers (12)	1,224,456	-	-	New Personnel
001-1203	Police Patrol	422	K9 Package	4,800	-	-	New Equipment
Police Patrol Total				\$ 1,711,513	\$ -	\$ 118,832	
001-1204	Police Investigative Services	415	Vigilant Software Maintenance	18,500	-	-	Non-Discretionary Adjustment
001-1204	Police Investigative Services	416	DVD/Thumb Drives	15,000	-	-	Non-Discretionary Adjustment
001-1204	Police Investigative Services	417	Increase Lease Equipment	4,500	-	-	Non-Discretionary Adjustment
001-1204	Police Investigative Services	418	MedSafe pill collection	750	-	-	New Program
Police Investigative Services Total				\$ 38,750	\$ -	\$ -	
001-1300	Fire	439	Increase Overtime	386,987	-	-	Non-Discretionary Adjustment
001-1300	Fire	429	Battalion Chiefs Three (3) Effective 10/1/2020	640,170	-	-	New Personnel
001-1300	Fire	525	Chevrolet Silverado 1/2 4x4 Crew Cab (1330) Upgrade	3,000	-	3,000	VERF - Upgrades Only
001-1300	Fire	492	Fire Facilities Repair & Maintenance Fund	250,000	-	-	Enhanced Program
001-1300	Fire	484	Engine Operator - Deputy Fire Marshal	242,880	-	-	New Personnel
001-1300	Fire	488	Battery Operated Vehicle Extrication Tools	47,000	-	-	New Equipment
001-1300	Fire	491	Maintenance Technician	37,560	-	-	New Personnel
001-1300	Fire	434	Increase Travel & Training	194,056	-	-	New Travel & Training
Fire Total				\$ 1,801,653	\$ -	\$ 3,000	
001-1400	Parks & Recreation Administration	374	New Telephone System	4,000	-	-	New Equipment
Parks & Recreation Administration Total				\$ 4,000	\$ -	\$ -	
001-1410	CK Ray Recreation Center	493	Conroe United Youth Soccer	24,200	-	-	Enhanced Program
001-1410	CK Ray Recreation Center	399	Contract Softball Umpires Rate Increase	5,376	-	-	Enhanced Program
001-1410	CK Ray Recreation Center	378	Youth Flag Football League Program Enhancements	15,328	-	-	Enhanced Program
001-1410	CK Ray Recreation Center	376	Reclassify Recreation Specialist to Recreation Coordinator	20,919	-	-	New Personnel
001-1410	CK Ray Recreation Center	377	Cardio Machines	16,000	-	-	Replacement Equipment
001-1410	CK Ray Recreation Center	375	Gym Curtain	16,000	-	-	Replacement Equipment
CK Ray Recreation Center Total				\$ 97,823	\$ -	\$ -	
001-1430	Senior Center	506	Recreation Coordinator	82,494	-	-	New Personnel
001-1430	Senior Center	510	PT Recreation Leader II	32,448	-	-	New Personnel
Senior Center Total				\$ 114,942	\$ -	\$ -	
001-1440	Aquatic Center	505	Waterslide Maintenance and Restoration	39,999	-	-	Non-Discretionary Adjustment
001-1440	Aquatic Center	351	Increase Part-Time Hours	32,161	-	-	New Personnel
001-1440	Aquatic Center	383	Contract Fitness Instructors Increase	2,600	-	-	Enhanced Program
Aquatic Center Total				\$ 74,760	\$ -	\$ -	
001-1450	Parks Operations	354	Additional Mowing Services	26,448	-	-	Enhanced Program
001-1450	Parks Operations	339	Heavy Duty Trailer	3,930	-	-	New Equipment
001-1450	Parks Operations	406	Service Body Upfit (0940) Upgrade	8,800	-	8,800	VERF - Upgrades Only
Parks Operations Total				\$ 39,178	\$ -	\$ 8,800	

FY 20-21 Supplemental Requests General Fund

Department / Division		ID	Supplemental Request Title	Requested Amount ¹	FY 19-20 Purchase ²	FY 20-21 Approved ³	TYPE
001-1500	Community Development	469	1/2 Ton Crew Cab 4x4 SWB Pick-Up (1226) Upgrade	5,000	-	5,000	VERF - Upgrades Only
001-1500	Community Development	463	Increased Fuel Costs	20,906	-	-	Non-Discretionary Adjustment
001-1500	Community Development	471	Certification Incentive Pay for Code Officers	24,778	-	-	Enhanced Program
001-1500	Community Development	474	Increase Overtime	12,389	-	-	Non-Discretionary Adjustment
001-1500	Community Development	458	Code Enforcement Officer	106,487	-	-	New Personnel
001-1500	Community Development	457	PT Code Enforcement Officer	21,560	-	-	New Personnel
001-1500	Community Development	461	Code Enforcement Officer/Abatement	305,087	-	-	New Personnel
001-1500	Community Development	473	Increase Wearing Apparel	6,000	-	-	Enhanced Program
Community Development Total				\$ 502,207	\$ -	\$ 5,000	
001-1530	Drainage Maintenance	393	Increase Vehicle Operations	15,000	-	-	Enhanced Program
001-1530	Drainage Maintenance	279	Drainage Improvements	750,000	-	-	Enhanced Program
001-1530	Drainage Maintenance	281	Grapple Truck	219,750	-	-	New Equipment
Drainage Maintenance Total				\$ 984,750	\$ -	\$ -	
001-1540	Streets Maintenance	307	Pro Patch Truck	183,801	-	-	New Equipment
001-1540	Streets Maintenance	306	Increase Cleanup Requests	100,000	-	-	Enhanced Program
001-1540	Streets Maintenance	312	Asphalt Overlay Program Funds	1,000,000	-	-	Enhanced Program
001-1540	Streets Maintenance	308	Tymco Sweeper	227,244	-	-	New Equipment
001-1540	Streets Maintenance	309	Sand Spreaders	56,314	-	-	New Equipment
001-1540	Streets Maintenance	311	Sand Spreader (E-9805) Upgrade	29,402	-	-	VERF - Upgrades Only
001-1540	Streets Maintenance	402	Increase Vehicle Repairs	50,000	-	-	Enhanced Program
001-1540	Streets Maintenance	400	Increase Vehicle Operations	70,000	-	-	Enhanced Program
Streets Maintenance Total				\$ 1,716,762	\$ -	\$ -	
001-1550	Signal Maintenance	269	Remodel old Fleet Services Building	75,000	-	-	Enhanced Program
001-1550	Signal Maintenance	302	Traffic Signal Replacement Parts	80,000	-	-	Enhanced Program
001-1550	Signal Maintenance	305	Upgrade I-45 High Mast Lighting to LED Fixtures	160,000	-	-	Enhanced Program
001-1550	Signal Maintenance	301	Traffic Signal Battery Backups	95,000	-	-	New Equipment
001-1550	Signal Maintenance	310	Upgrade I-45 Bridge And Roadside light fixtures to LED	92,500	-	-	Enhanced Program
001-1550	Signal Maintenance	303	School Zone Flasher Parts	50,000	-	-	Enhanced Program
Signal Maintenance Total				\$ 552,500	\$ -	\$ -	
001-1560	Sign Maintenance	322	Increase Funds for Pavement Marking Projects	77,250	-	-	Enhanced Program
001-1560	Sign Maintenance	405	Increase Vehicle Operations	10,000	-	-	Enhanced Program
001-1560	Sign Maintenance	323	Increase Operating Supplies	25,000	-	-	Enhanced Program
001-1560	Sign Maintenance	324	Pre-Melter	52,215	-	-	New Equipment
Sign Maintenance Total				\$ 164,465	\$ -	\$ -	
001-1570	Engineering	330	Engineering Inspector	111,547	-	-	New Personnel
001-1570	Engineering	333	Drainage Master Plan & Update Detention Ordinance	250,000	-	-	New Program
001-1570	Engineering	334	Intelligent Transportation System Plan	100,000	-	-	New Program
Engineering Total				\$ 461,547	\$ -	\$ -	

FY 20-21 Supplemental Requests General Fund

Department / Division		ID	Supplemental Request Title	Requested Amount ¹	FY 19-20 Purchase ²	FY 20-21 Approved ³	TYPE
001-1580	Building Inspections & Permits	476	City View Software	400,000	-	400,000	Enhanced Program
001-1580	Building Inspections & Permits	315	Increase Overtime	24,778	-	-	Non-Discretionary Adjustment
001-1580	Building Inspections & Permits	380	Summer Permit Technician Intern Hours	19,560	-	-	New Personnel
Building Inspections & Permits Total				\$ 444,338	\$ -	\$ 400,000	
001-1800	GF Non-Departmental	512	3.5% MERIT Non-Civil Service Only	278,055	-	278,055	Enhanced Program
001-1800	GF Non-Departmental	529	20-21 Health Dental Vision Insurance Increase	1,073,905	-	-	Non-Discretionary Adjustment
001-1800	GF Non-Departmental	498	2% Salary Market Adjustment	927,467	-	927,467	Enhanced Program
001-1800	GF Non-Departmental	582	STEP Increases - Civil Service Only	719,635	-	719,635	Enhanced Program
001-1800	GF Non-Departmental	536	20-21 IT Replacement	1,223,517	-	611,758	New Program
001-1800	GF Non-Departmental	520	VERF Contribution - General	1,957,367	-	-	Replacement Equipment
001-1800	GF Non-Departmental	521	VERF Contribution - Fire	1,500,000	-	-	Replacement Equipment
GF Non-Departmental Total				\$ 7,679,946	\$ -	\$2,536,915	
General Fund Total				\$18,703,370	\$ 49,431	\$3,427,298	

Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 19-20 Purchase - The amount approved for purchase with savings in the current fiscal year, rather than putting the item in the next fiscal year.
3. FY 20-21 Approved - These items are included in the Operating Budget as supplementals.

Notes:

If there is no funding listed in the FY19-20 Purchase or FY 20-21 Approved columns, then the supplemental request was not approved.

Vehicle Equipment Replacement Fund (VERF)

General Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
4010 - Current Taxes	\$ 24,059,838	\$ 28,004,261	\$ 28,004,261	\$ 29,531,777
4020 - Delinquent Taxes	218,720	195,029	26,781	60,000
Property Taxes Subtotal	\$ 24,278,558	\$ 28,199,290	\$ 28,031,042	\$ 29,591,777
4030 - Gross Receipts	7,068,208	6,900,292	7,083,543	7,124,016
4035 - Network Nodes Receipts	-	-	1,075	1,325
Gross Receipts Subtotal	\$ 7,068,208	\$ 6,900,292	\$ 7,084,618	\$ 7,125,341
4040 - Sales Tax	36,091,913	35,044,590	35,102,949	33,764,538
Sales Tax Collections Subtotal	\$ 36,091,913	\$ 35,044,590	\$ 35,102,949	\$ 33,764,538
4070 - Mixed Beverage Tax	317,139	313,880	245,215	307,854
4080 - PILOT	883,162	903,574	903,574	1,374,709
Other Tax Subtotal	\$ 1,200,301	\$ 1,217,454	\$ 1,148,789	\$ 1,682,563
4510 - Licenses	19,014	15,492	10,463	10,463
4520 - Permits	3,852,346	3,074,869	3,415,287	3,125,973
4521 - Storm Water Permits	77,114	-	92,574	69,574
4530 - Miscellaneous	7,673	1,353	2,315	2,315
4532 - Alarm Fees	109,916	94,083	114,179	110,754
4533 - Excessive Alarms	65,350	55,600	54,283	54,283
Licenses and Permits Subtotal	\$ 4,131,413	\$ 3,241,397	\$ 3,689,101	\$ 3,373,362
5010 - Refuse Collection	360,127	351,986	373,388	373,388
5020 - Copies	14,526	13,177	12,981	12,981
5040 - Planning and Zoning Fees	807,233	700,000	659,528	620,020
5117 - Code Enforcement Fee	263	-	880	917
5150 - Service Charges	995	1,815	625	625
5190 - Ticket Sales	77,461	394,671	125,955	162,000
6050 - Recreational	675,538	715,931	546,262	692,056
6051 - Parks Programs	536,124	496,191	399,944	497,481
6053 - Animal Shelter Fees	120,600	120,600	120,600	120,600
Charges for Sales and Services Subtotal	\$ 2,592,867	\$ 2,794,371	\$ 2,240,163	\$ 2,480,068
6030 - Lease Income	267,412	145,926	253,209	260,180
6031 - Donated Lease Income	25,512	-	-	-
Lease Income Subtotal	\$ 292,924	\$ 145,926	\$ 253,209	\$ 260,180
5510 - Traffic and Criminal Fines	1,394,103	1,480,836	1,136,293	1,293,208
5540 - Commercial Vehicle Fines	17,623	25,145	10,458	10,637
Fines and Forfeitures Subtotal	\$ 1,411,726	\$ 1,505,981	\$ 1,146,751	\$ 1,303,845
6105 - Seized Assets	606,489	-	263,940	-
6106 - Intergovernmental - Local	2,691,580	2,836,623	2,635,852	2,211,279
6107 - Intergovernmental - State	-	39,570	26,222	39,570
6108 - Intergovernmental - Federal	-	198,581	294,297	140,885
Intergovernmental Subtotal	\$ 3,298,069	\$ 3,074,774	\$ 3,220,311	\$ 2,391,734
6010 - Interest On Investments	828,742	549,639	527,580	232,430
Investment Income Subtotal	\$ 828,742	\$ 549,639	\$ 527,580	\$ 232,430
6015 - FMV Adjustment - Investments	131,259	-	-	-
Net Change in Fair Value of Investments Subtotal	\$ 131,259	\$ -	\$ -	\$ -
6020 - Penalty and Interest	153,936	147,857	169,732	169,732
Penalties and Interest Subtotal	\$ 153,936	\$ 147,857	\$ 169,732	\$ 169,732
6036 - Sales Of Capital Assets	500	-	-	-
6052 - Parks Donations	27,850	-	14,720	-
6054 - Tree Mitigation	66,249	-	156,988	-
6060 - Unanticipated Revenues	116,333	168,271	213,370	100,000
6070 - Short and Over	(13,813)	-	(614)	-
6080 - Donations	55,206	50,000	61,637	50,000
6110 - Insurance Proceeds	54,957	-	101,045	-
6114 - Developer Reimbursements	10,000	-	-	-

General Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6530 - Other Non-Operating Income	505	-	-	-
Miscellaneous Subtotal	\$ 317,787	\$ 218,271	\$ 547,146	\$ 150,000
6550 - Transfer In	352,037	168,737	153,500	406,500
Transfers In Subtotal	\$ 352,037	\$ 168,737	\$ 153,500	\$ 406,500
Total Revenues	\$ 82,149,740	\$ 83,208,579	\$ 83,314,891	\$ 82,932,070

Administration 001-1041



The Administration Department provides quality customer relations, accurate and timely public information, and City Council support, while pursuing grant initiatives that benefit the City of Conroe citizens, customers, and employees. This department strives to preserve a unique atmosphere, heritage, and quality of life while cultivating a dynamic economic development for all of the residents of Conroe.

The City of Conroe Administration oversees the day-to-day operations of the city organization by setting goals and objectives for the city staff and serving as a liaison between the City Council and the staff. The Administration also coordinates the city's goals and operations with other governmental entities, agencies, and organizations.

Accomplishments for FY 2019 - 2020

- ✓ Provided a Project Status Update to Mayor and Council on a weekly basis
- ✓ Provided a weekly "Friday Memo" to Mayor, Council and Department Heads including items to note, monthly calendar and agenda action reminders
- ✓ Attended City Council Workshops/Meetings, Conroe Industrial Development Corp., Greater Conroe Economic Development Council, and Chamber of Commerce meetings
- ✓ Completed FY 19-20 Capital Improvement Plan (CIP)
- ✓ Oversaw preparation of FY 19-20 Annual Budget
- ✓ Continued improvement of City's reserve funds
- ✓ Added additional employee recognition event with a second employee breakfast
- ✓ Continued Montgomery County collaboration on Recycling Center
- ✓ Economic development increased business opportunities with additional land purchase
- ✓ Busses added to Paratransit system and expanded routes

Goals & Objectives for FY 2020 - 2021

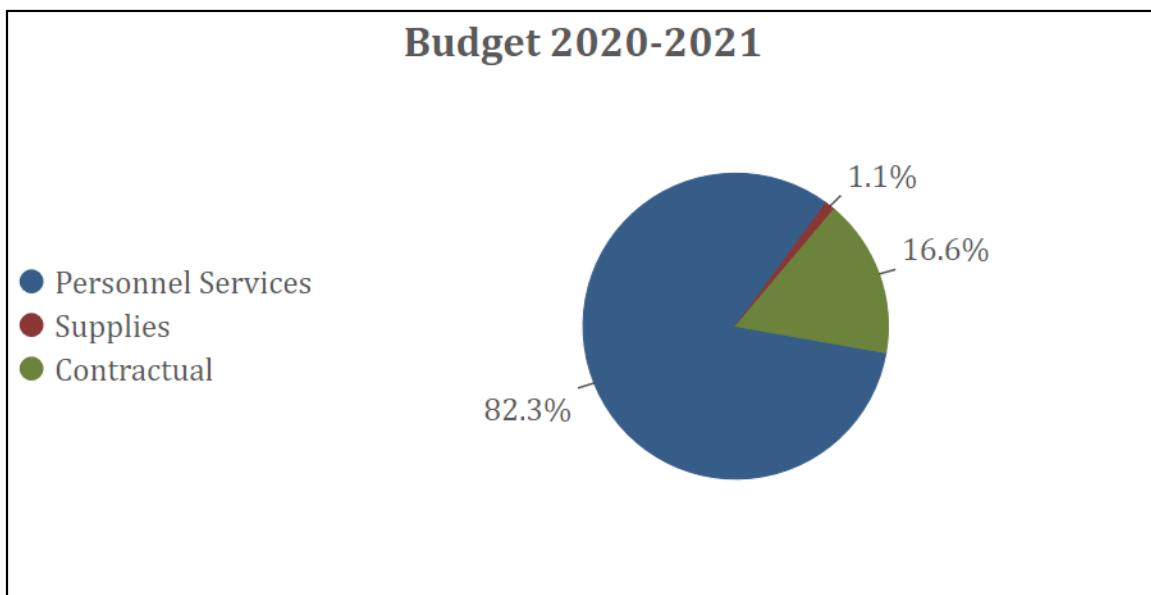
- Work with the Fire Department to decrease response time
- Work with the Police Department to decrease response time
- Work with Economic Development to increase land sales, land acreage, and retail
- Work with Parks and Recreation Department to increase usage/rental usage and revenues
- Continue to identify ways to save money throughout all levels of the organization and implement Conroe Lean
- Continue to maintain the fiscal integrity of City finances and grow reserves in all funds
- Maintain customer-friendly and business-friendly attitudes by all employees
- Review department staffing and procedures for efficiency and privatization opportunities
- Work to improve information format for "Friday Memos" to Mayor, Council and Department Heads
- Continue to review and monitor overtime

Administration 001-1041



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 540,784	\$ 538,500	\$ 516,830	\$ 650,390
Supplies	47,791	8,409	24,529	8,409
Contractual	77,255	119,934	119,957	131,434
Capital Outlay	-	7,536	54,966	-
Total	\$ 665,830	\$ 674,379	\$ 716,282	\$ 790,233



Administration 001-1041



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
City Administrator	1	1	1	1
Communications Coordinator	1	1	1	1
Administrative Assistant	0	0	1	1
Downtown Manager	1	1	1	1
TOTAL FULL TIME	3	3	4	4
PT Downtown Liaison (Hours)	1,000	1,000	1,000	1,000
PT Administration Intern (Hours)	354	520	520	520
Subtotal hours	1,354	1,520	1,520	1,520

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Conduct Bi-Monthly Management Team Meetings	20	20	20	20
Conduct bi-weekly one-on-one Meeting with Directors	180	200	200	200
Respond to all citizen inquiries / complaints in a timely	Yes	Yes	Yes	Yes
Maintain sound fiscal health of City of Conroe	Yes	Yes	Yes	Yes
Maintain "quality" communications with employees	Yes	Yes	Yes	Yes



The Mayor and City Council Department provides excellent service to all customers, citizens, staff, and visitors with professionalism and efficiency. The responsibilities of this department include coordinating and scheduling City Council meetings, maintaining and preserving the permanent actions taken during City Council meetings, and coordinating the appointment process of City Boards, Commissions, and Committees. Responsibilities also include the destruction of outdated records and the preservation of others according to the City's Records Retention Schedule adopted by the Council. The public is kept aware of all current and past meetings and actions through the continual updating of the department webpage. This department is responsible for conducting city elections and any additional actions necessary to finalize the process. In compliance with the Public Information Act, all open record requests are processed and tracked for completion according to compliance standards. This department also devotes a great deal of time participating in team-building programs with the Administration and Management Team.

Accomplishments for FY 2019 - 2020

- ✓ Continued on-going assistance in records retention training/organizing with all departments
- ✓ Prepared Council agenda packets and minutes for all Council Meetings
- ✓ Provided updated data to the City website for Council meetings, minutes and agendas
- ✓ Added all approved Ordinances, Resolutions, Agreements, Easements, Deeds and Council Minutes to the city common folder for employee convenience
- ✓ Provided electronic retrieval of packets for department directors
- ✓ Successfully responded to a growing volume of open records requests
- ✓ Successfully completed the process of historic preservation of the original Minute Books (dating from 1904) by having two additional books restored

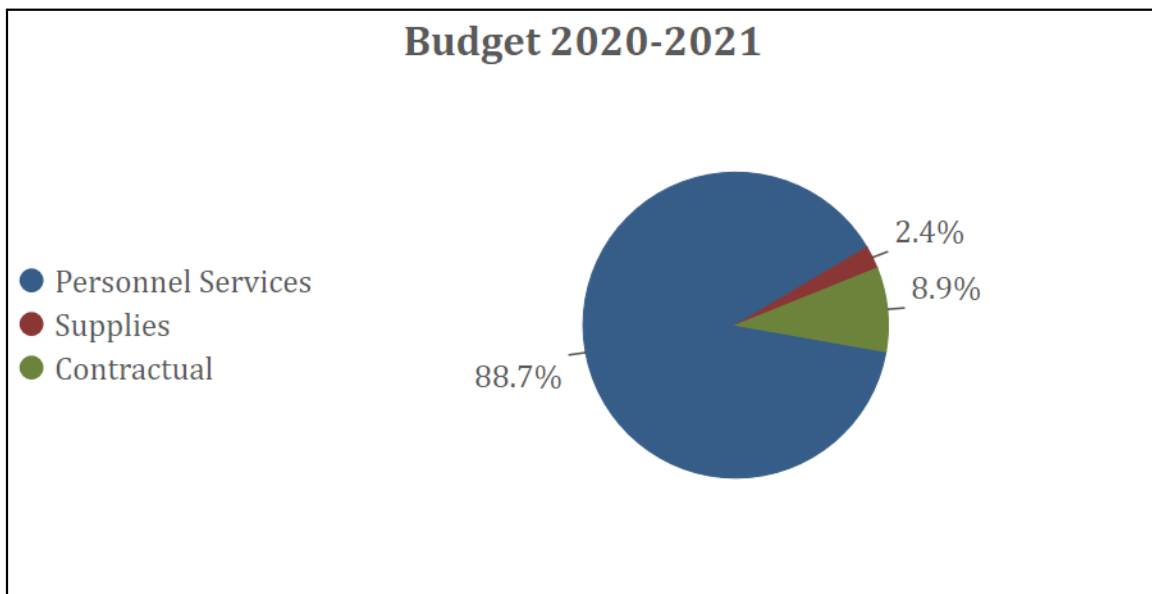
Goals & Objectives for FY 2020 - 2021

- Continue on-going preservation project for early Minute Books
- Continue the process of implementation, project kick-off, training and live date for user-friendly Paperless Agenda Software program
- Work with Council Members to assist in: Individual department functions and Open Meetings Act / Public Information Act
- Schedule and prepare travel voucher forms for meetings and trips
- Track Continuing Education Units
- Continue to prepare agenda packets and minutes for all Council Meetings
- Continue conducting 2020 Council/Mayor Election



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 549,592	\$ 616,505	\$ 649,900	\$ 663,543
Supplies	12,968	18,168	18,503	18,168
Contractual	105,207	121,838	129,071	66,338
Total	\$ 667,767	\$ 756,511	\$ 797,474	\$ 748,049



Mayor and City Council 001-1042



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
SPECIAL SERVICES				
Mayor	1	1	1	1
Mayor Pro Tem	1	1	1	1
Councilmember	4	4	4	4
TOTAL SPECIAL SERVICES	6	6	6	6
PERSONNEL SERVICES				
City Secretary	1	1	1	1
Assistant City Secretary	1	1	1	1
Administrative Specialist I	0	1	1	1
TOTAL FULL TIME	2	3	3	3
PT Administrative Specialist I (Hours)	1,000	1,000	1,000	1,000
PT Judge (Hours)	0	0	400	0
PT Alternate Judge (Hours)	0	0	400	0
PT Election Clerks (Hours)	0	0	800	0
PT Ballot Clerks (Hours)	0	0	960	0
TOTAL PART TIME HOURS	1,000	1,000	3,560	1,000
PERFORMANCE MEASURES				
Minutes / Agendas / Packets	105	105	115	115
Open Records Requests	625	971	1,100	1,200
Document Recording	38	17	17	20
Publications	137	112	112	125



The City of Conroe Transportation Department was formed in 2013 to meet the transit and mobility needs of all Conroe residents. Our core values are Safety, Service, and Stewardship. We oversee, manage, and execute all activities associated with Conroe Connection Transit planning, system design and implementation. Our office is responsible for all grant management and financial oversight of over \$9.6 million in federal and state grant allocations for program compliance. The Transportation Department services include several fixed bus routes, ADA paratransit services, local pedestrian improvements, active community partnerships and designing a commuter service to downtown Houston. Public transportation provides personal mobility and freedom for people from every walk of life by providing options to get to work, go to school, visit friends, or go to a doctor's office.

Accomplishments for FY 2019 - 2020

- ✓ Reached Conroe Connection Transit's 5th year Anniversary of providing over 30 miles of public transportation services within the City of Conroe
- ✓ Successfully negotiated with the Metropolitan Transit Authority of Harris County, Texas (METRO) to establish Park & Ride Commuter Bus Service to Houston through an interlocal agreement. Started Commuter Service Operations on April 1, 2019
- ✓ Strengthened relationships with key staff at Houston Galveston Area Council (HGAC) resulting in several direct marketing opportunities to promote the commuter service in the downtown Houston/Medical Center area; also resulted in an award of \$380,000 to support the commuter bus service in addition to the \$650,954 CMAQ funding previously awarded
- ✓ Coordinated a department relocation from the Chamber of Commerce building to the Historic Isaac Conroe home; quadrupling operations office space and the opportunity to lease 760 square feet of office space to our transit service contractor resulting in consolidated services and \$8,778 annual revenue
- ✓ Recruited and hired a fulltime Financial Analyst Coordinator responsible for the post-award grant and contract accounting activities for the Transportation department. This position conducts an analysis of contract reimbursements, increments, replacements, renewals, and grant expenditure trends, and assists with budget preparation and reconciliation of City's ledger in accounting systems.
- ✓ Continued the effort of transitioning reoccurring activities performed by planning consultants under the scopes of grant management, financial planning, contract administration, operational planning, and park and ride implementation assistance
- ✓ Procured a three-year contract with two option years for operations of the fixed route and ADA paratransit services. The service contract is inclusive of all necessary administration and operations in compliance with all applicable FTA compliance requirements but excluding buses (rolling stock), fuel, facilities, and maintenance which the City shall furnish to the Contractor

Goals & Objectives for FY 2020 - 2021

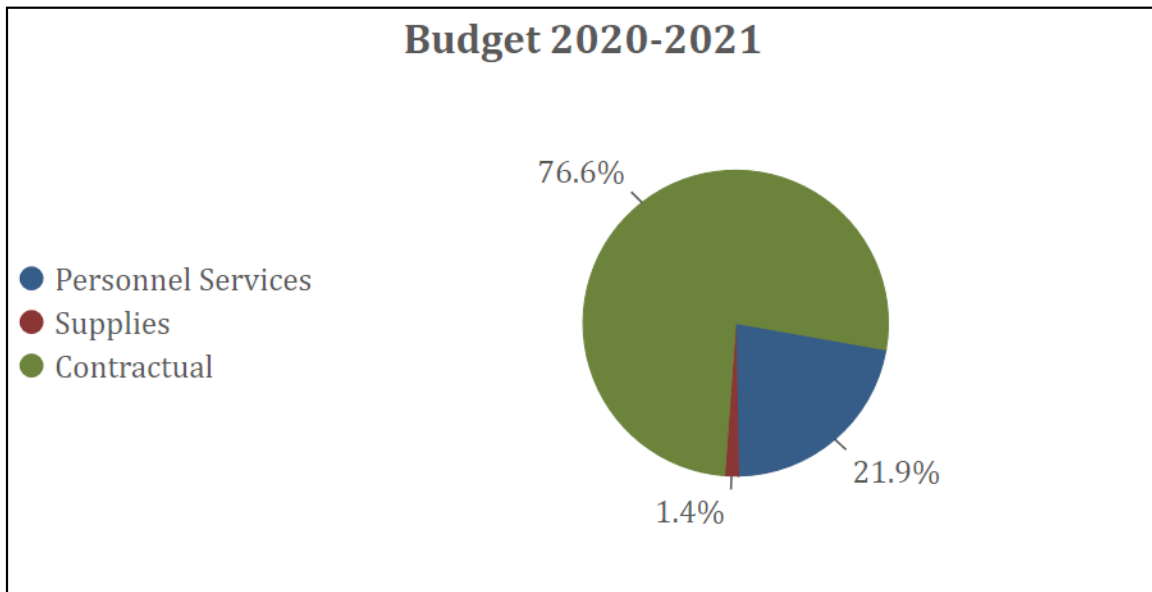
- Create a vision for transit in Conroe through local collaborative partnerships
- Improve headways on the fixed routes for system directness and efficiency
- Procure additional vehicles for replacement and expansion
- Consider pilot "shuttle" programs to surrounding cities
- Utilize the Reveal RSD software for in-house routing, scheduling and dispatching

Transportation 001-1044



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 217,994	\$ 318,910	\$ 305,443	\$ 333,256
Supplies	41,418	30,900	45,417	21,900
Contractual	533,513	2,334,843	2,353,953	1,163,557
Total	\$ 792,925	\$ 2,684,653	\$ 2,704,813	\$ 1,518,713



Transportation 001-1044



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Transportation Manager	1	1	1	1
Transit Coordinator - Operations	0	1	1	1
Transit Coordinator - Financial Analyst	0	0	1	1
TOTAL FULL TIME	1	2	3	3
PT Engineering Aide (Hours)	1,040	1,040	1,040	1,040
PT Administrative Support Specialist I (Hours)	0	0	1,000	1,000
TOTAL PART TIME HOURS	1,040	1,040	2,040	2,040
	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Ridership				
Fixed Route	29,561	33,712	32,100	32,100
ADA	4,006	4,560	5,170	5,170
Commuter	0	6,736	41,860	41,860
Service Effectiveness - Unlinked Passenger Trips per Vehicle Revenue Hour				
Fixed Route	4.60%	3.60%	3.47%	3.47%
ADA	1.57%	1.47%	1.65%	1.65%
Commuter	0.00%	3.39%	18.44%	18.44%
Cost Effectiveness - Farebox Recovery Ratio (fares collected/total cost of service)				
Fixed Route	2.47%	2.20%	2.08%	2.08%
ADA	2.61%	2.21%	2.43%	2.43%
Commuter	0.00%	8.58%	17.27%	17.27%



The Legal Department provides in-house legal services to the City of Conroe and acts as a prosecutor in the Municipal Court. Practice areas include open meetings and public information law, land use regulation, civil service, and personnel issues, and matters related to economic development. The City Attorney serves as legal counsel to the City Council, Planning Commission, and Conroe Industrial Development Corporation and provides advice and support to other boards and commissions as requested.

Accomplishments for FY 2019 - 2020

- ✓ Completed numerous Open Records Requests in a timely manner
- ✓ Hired and trained new staff positions
- ✓ Assisted with Ordinance and Resolution changes on multiple topics
- ✓ Managed daily operations of the Legal office
- ✓ Effectively responded to co-workers, citizens, and customer issues and questions
- ✓ Updated legal books in the Law Library
- ✓ Provided quality service within the Legal Department
- ✓ Processed Demo and Mechanic Lien payoffs
- ✓ Compiled the Legal Departments fiscal year budget for 2019-2020

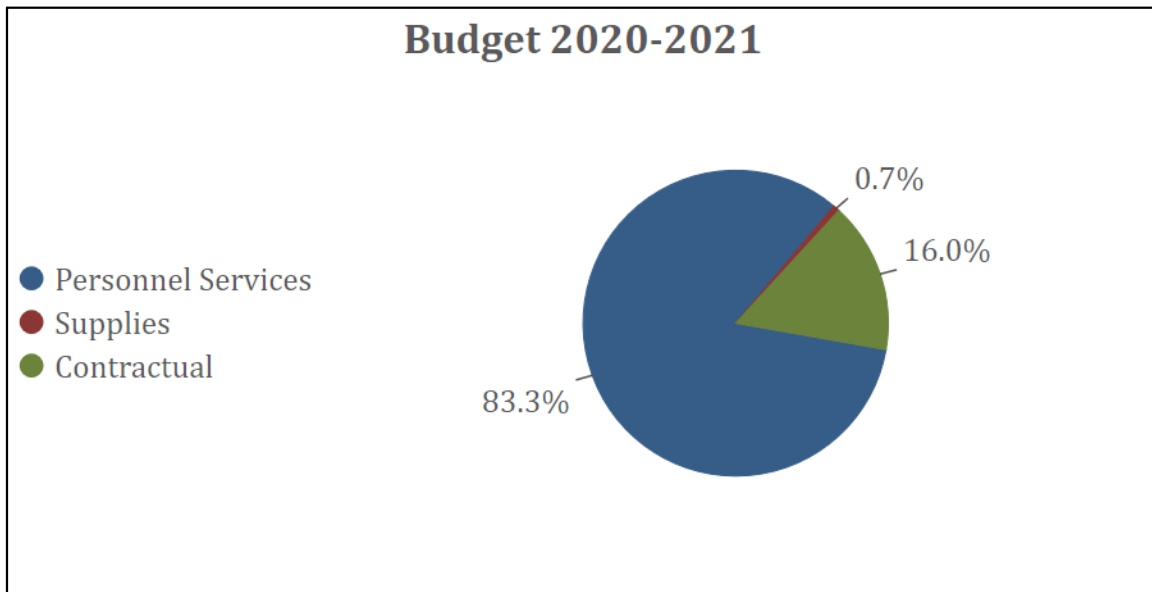
Goals & Objectives for FY 2020 - 2021

- Continue to process Open Records Requests timely and effectively
- Review and assist staff with Ordinance and Resolution changes on multiple topics
- Manage daily operations of the Legal Department
- Effectively respond to co-workers, citizens, and customers issues and questions
- Organize and update legal books in the Law Library
- Provide quality service and exceed expectations within the Legal Department
- Continue processing Lien payoffs
- Complete the Legal Departments fiscal year budget for 2020-2021



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 561,235	\$ 542,501	\$ 601,531	\$ 645,192
Supplies	4,769	4,000	5,350	5,350
Contractual	31,248	124,934	72,984	123,584
Total	\$ 597,252	\$ 671,435	\$ 679,865	\$ 774,126



Legal 001-1060



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
City Attorney	1	1	1	1
Assistant City Attorney	1	1	2	2
Municipal Court Prosecutor	0	1	0	0
Administrative Assistant	1	1	1	1
TOTAL FULL TIME	3	4	4	4

Municipal Court 001-1070



The mission of the Municipal Court is to impartially administer justice in a fair and efficient manner and make a positive impact in our community. The court oversees and ensures compliance of all class C complaints filed in Municipal Court by the various agencies. The court must follow the procedures set forth by statute on each complaint filed, all while making sure the public is treated fairly and without prejudice.

Accomplishments for FY 2019 - 2020

- ✓ Awarded the Traffic Safety Initiative Award for Medium Court for the State of Texas in 2020
- ✓ Distributed traffic safety brochures and associated traffic material at KidzFest and National Night Out
- ✓ Hosted Municipal Courts Week
- ✓ Partnered with the Police Department to promote traffic safety at various school functions
- ✓ Coordinated the Conroe Municipal Court Warrant Round-Up, along with a very successful small scale warrant roundup
- ✓ Two deputy court clerks reached Level I clerk certification through the Texas Municipal Court Education Center. Four more Court clerks have maintained either Level I or II Clerk Certification
- ✓ Implemented and revised new court costs brought forth by the 86th legislature
- ✓ Updated the Court's webpage to better facilitate citizen accessibility to court procedures
- ✓ Processed all necessary day to day operations of the Municipal Court office

Goals & Objectives for FY 2020 - 2021

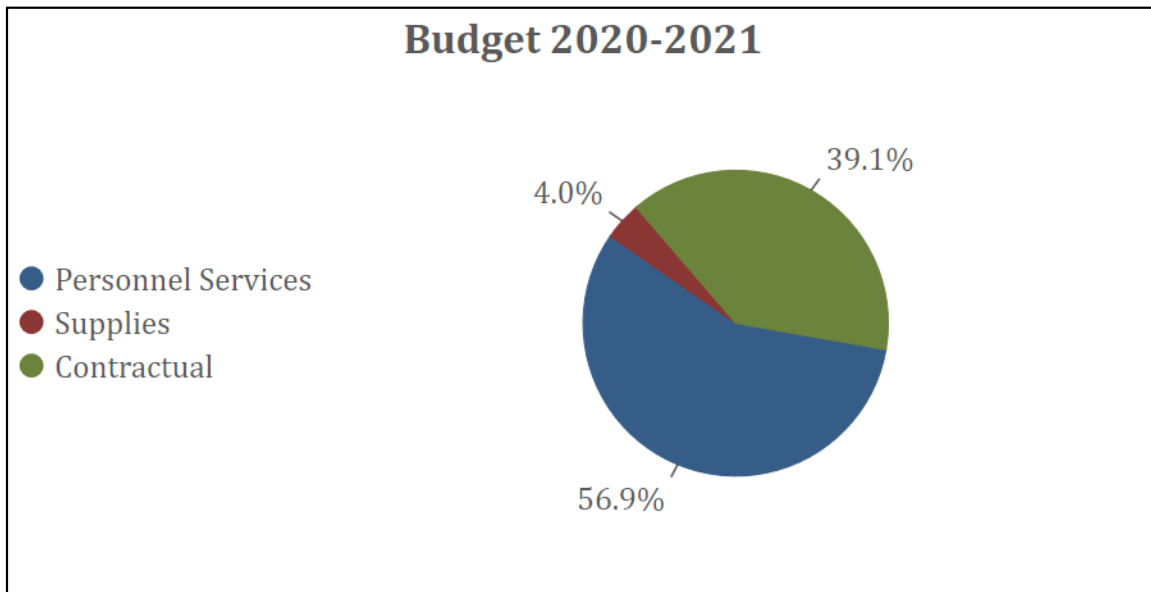
- Earn the 2021 Traffic Safety Initiative Award for the State of Texas for medium size courts
- Coordinate and participate in the Court's Local Warrant Round-Up, along with two small scale warrant roundups
- Participate in the Texas Municipal Court Education Center for the Deputy Clerks to obtain their certification
- Review and make the appropriate actions for new laws brought forth by the 2019 Legislative session
- Perform annual Warrant audit of hard copy warrants in dispatch
- Hire and train new Municipal Court Warrant/Bailiff Officer
- Update the Municipal Court's Standard Operating Procedure manual for Clerks and Warrant officers
- Continually educate the public on traffic safety with various public outreach events
- Strive to find ways to make the court work in a more efficient manner

Municipal Court 001-1070



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 710,939	\$ 741,633	\$ 670,528	\$ 753,638
Supplies	57,367	52,012	54,722	53,512
Contractual	389,943	519,754	532,900	518,254
Total	\$ 1,158,249	\$ 1,313,399	\$ 1,258,150	\$ 1,325,404



Municipal Court 001-1070



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
SPECIAL SERVICES				
Judge	1	1	1	1
TOTAL SPECIAL SERVICES	1	1	1	1
PERSONNEL SERVICES				
Court Administrator	1	1	1	1
Deputy Court Clerk III	1	1	1	1
Deputy Court Clerk II	2	3	3	3
Deputy Court Clerk I	4	3	3	3
Juvenile Case Coordinator	1	1	1	1
TOTAL FULL TIME	9	9	9	9
PERFORMANCE MEASURES				
Number of Citations Issued	14,641	14,432	16,800	15,126
Number of Citations Processed	17,078	17,566	18,100	17,900
Number of Warrants Issued	7,842	10,270	11,110	10,500
Amount of Fines Collected	2,196,955	2,045,673	2,345,500	2,321,465
Amount of State Fees	635,137	531,954	670,000	785,165
Amount Retained by City	1,561,818	1,513,719	1,500,800	1,536,300



The Finance and Administration Department provides leadership and support for the resolution of all financial matters of the City. The department provides internal management and supervision for the following divisions: General Finance, Accounting, Utility Billing, Fleet Services, Warehouse-Purchasing, Information Technology, Municipal Court, Internal Audit, and Facilities Management. The Finance and Administration Department is also the primary provider of internal and support services to other City departments. The Internal Auditor reports to the Assistant City Administrator/CFO on a daily/functional basis only. This position's ultimate reporting responsibility is direct to the City Council.

Accomplishments for FY 2019 - 2020

- ✓ Earned the Distinguished Budget Presentation Award for the 2019-2020 fiscal year
- ✓ Earned the Certificate of Achievement for Excellence in Financial Reporting for the fiscal year 2018-2019 Comprehensive Annual Financial Report (CAFR)
- ✓ Earned the Investment Policy Certificate of Distinction from the Government Treasurers' Organization of Texas (GTOT) for the City's Investment Policy
- ✓ Completed various audits of processes and procedures for improving internal control
- ✓ Compiled and printed the 2019-2020 Operating Budget, Capital Improvement Program Budget, Budget-in-Brief document, and the Comprehensive Annual Financial Report (CAFR)
- ✓ Earned the Popular Annual Financial Report Award for the fiscal year 2018-2019
- ✓ Updated the City's Investment Policy
- ✓ Earned the Transparency Stars Award for Traditional Finances, Debt Obligation, and Public Pensions

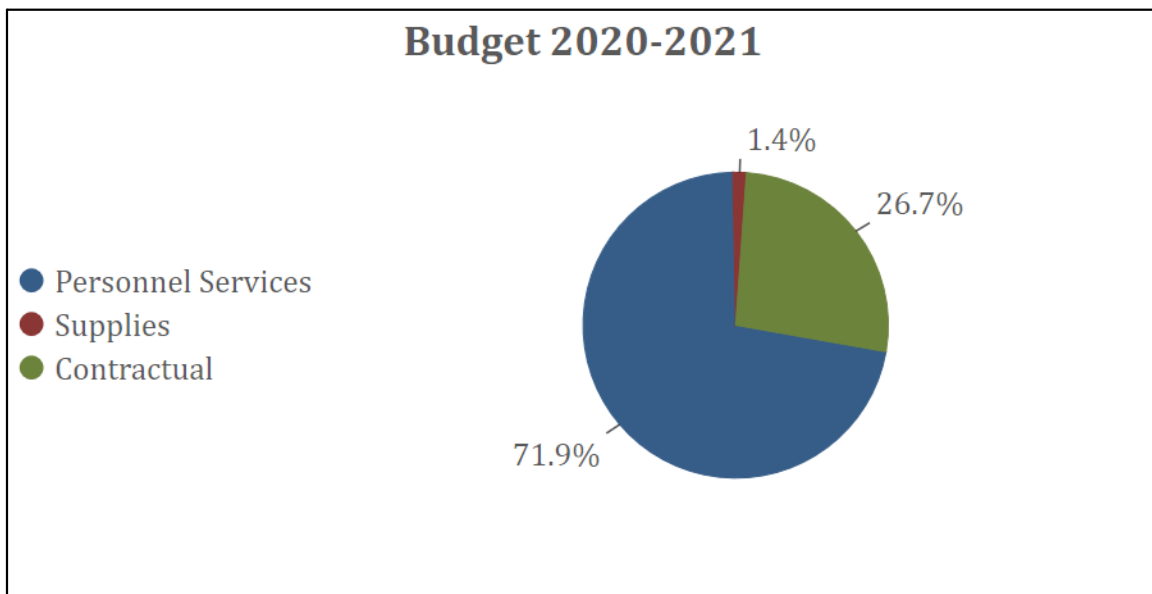
Goals & Objectives for FY 2020 - 2021

- Earn the Certificate of Achievement for Excellence in Financial Reporting for the 2018-2019 fiscal year Comprehensive Annual Financial Report (CAFR)
- Earn the Distinguished Budget Presentation Award for the 2019-2020 fiscal year
- Earn the Transparency Stars Award for Finance, General Obligation Debt and Pensions
- Audit various systems and processes for internal control procedures for improving internal control
- Earn the Investment Policy Certificate of Distinction from the Government Treasurers' Organization of Texas (GTOT) for the City's Investment Policy
- Earn the Transparency Stars Award for Contracts and Procurement and Economic Development
- Earn the Popular Annual Financial Report award for 2019-2020



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 1,569,072	\$ 1,696,411	\$ 1,665,525	\$ 1,667,382
Supplies	33,500	34,885	43,595	32,895
Contractual	465,245	755,261	704,670	617,806
Total	\$ 2,067,817	\$ 2,486,557	\$ 2,413,790	\$ 2,318,083



Finance 001-1100



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Assistant City Administrator/CFO	1	1	1	1
Assistant Director of Internal Services	1	1	1	1
Internal Auditor	1	1	1	1
Assistant Director of Finance & Administration	1	1	1	1
Accounting Manager	1	1	1	1
Senior Accountant	1	1	1	1
Accountant	2	2	2	2
Facilities Manager	1	1	1	1
Payroll Specialist	1	1	1	1
Accounts Payable Clerk	1	1	1	1
Finance Manager	1	1	1	1
Capital Asset and Compliance Accountant	0	0	1	1
TOTAL FULL TIME	12	12	13	13
PT Accounting Intern (Hours)	0	0	0	0
PT Financial Analyst (Hours)	0	999	999	999
TOTAL PART TIME HOURS	0	999	999	999

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
General Obligation Bond Rating	AA/Aa2	AA+/Aa1	AA+/Aa1	AA+/Aa1
Water & Sewer System Bond Rating	AA/Aa3	AA/Aa3	AA/Aa3	AA/Aa3
Conroe IDC Bond Rating	A+/Aa3	A+/Aa3	A+/Aa3	A+/Aa3
% of Quarterly Investment Reports completed and filed	100%	100%	100%	100%
% of Monthly Financial Reports completed and filed	100%	100%	100%	100%
Receive GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes
Receive GFOA Certificate of Excellence in Financial Reporting	Yes	Yes	Yes	Yes
Receive GFOA Popular Annual Fin Reporting	Yes	Yes	Yes	Yes
Average number of working days to close prior accounting period	10	10	10	10
Number of internal audit projects	10	10	10	10



The City of Conroe Community Development Block Grant (CDBG) Office provides the administration of the entitlement funds received from the U.S. Department of Housing and Urban Development (HUD) on an annual basis to meet community needs. Entitlement funds are used for eligible activities that include the Housing Programs, Public Services, Downtown Facade Program, Planning and Administration, Public Facility Improvements, and Demolition/Clearance Activities. The goal of the CDBG Department is to improve the quality of life for all citizens of the City of Conroe and especially those of low and moderate-income.

Accomplishments for FY 2019 - 2020

- ✓ Held 2 Community Pride Events
- ✓ Continued to monitor compliance and repayment of the 108 Funding per loan repayment schedule
- ✓ Completed the bid process for the CDBG Houses
- ✓ Approved the next round of housing clients
- ✓ Completed the Clean-Up Project Event
- ✓ Began the Five Year Consolidated Plan Process and Analysis of Impediments for Fair Housing Choices (AI)
- ✓ Communicated effectively with Housing Target Area and CDBG Board
- ✓ Submitted the Consolidated Annual Performance and Evaluation Report in a timely manner to HUD
- ✓ Held tall grant-related Public Hearings
- ✓ Submitted the 2019 Annual Action Plan (Grant) in a timely manner

Goals & Objectives for FY 2020 - 2021

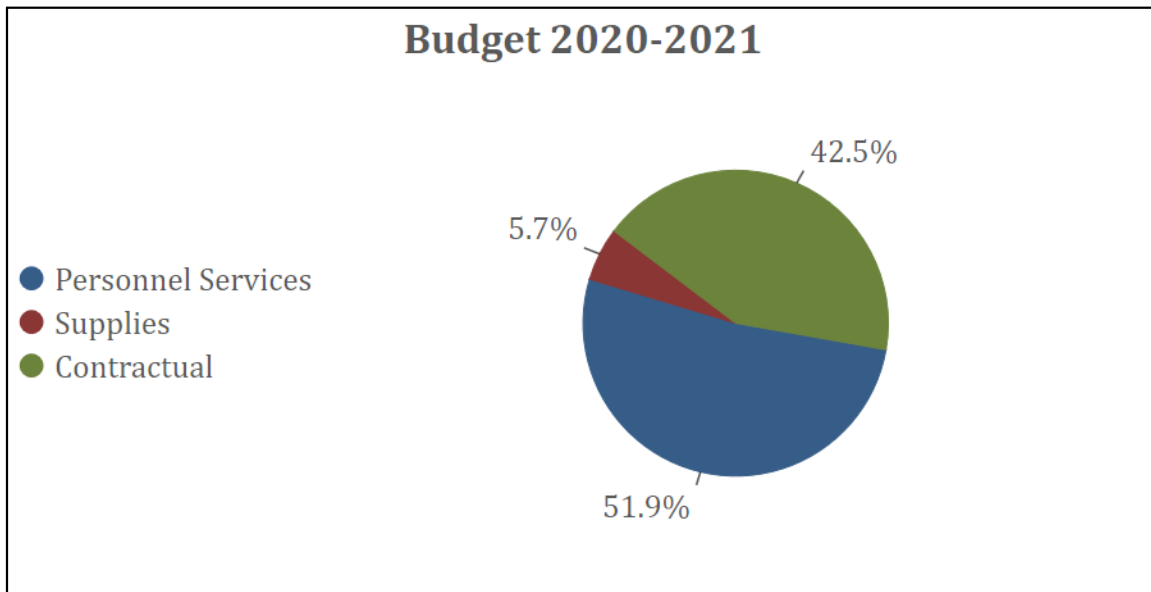
- Approve the next round of housing clients
- Complete next round of CDBG Houses
- Complete a Clean-Up Project Event
- Monitor compliance and repayment of the 108 Funding per loan repayment schedule
- Submit the Consolidated Annual Performance and Evaluation report in a timely manner to HUD
- Complete Fair Housing Activity
- Complete the bid process for the CDBG Houses
- Hold Completed CDBG Housing Tour
- Submit 2020 Annual Action Plan (Grant) in a timely manner
- Complete construction documents for CDBG Houses

CDBG Administration 001-1110



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 104,939	\$ 87,817	\$ 13,190	\$ 73,286
Supplies	5,020	11,100	5,600	8,000
Contractual	25,093	159,981	38,310	60,002
Total	\$ 135,052	\$ 258,898	\$ 57,100	\$ 141,288



CDBG Administration 001-1110



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Assistant Coordinator	1	1	1	0
Marketing Manager	0	0	0	1
TOTAL FULL TIME	1	1	1	1

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Number of Houses Reconstructed	0	2	5	2
Number of Youth and Adults Served	0	2	5	2
Number of Lots Cleaned	0	2	5	2

Purchasing - Warehouse 001-1120



The Purchasing department's goal is to provide the City with the best value in the acquisition of supplies, equipment, and services, which is critical to effective organizational operations and a key function, both internally for the organization and for the public. Our contact with suppliers produces information needed by finance, line and staff departments, and the elected body to insure that both goods and services are delivered at the right price, the right quality, in a timely and effective manner and doing so within all applicable legal constraints.

Accomplishments for FY 2019 - 2020

- ✓ Increased the use of blanket purchase orders minimizing sequential purchases
- ✓ Updated the City's purchasing operating procedures and policy to reflect current legislation
- ✓ Maintained year-end inventory adjustments to less than 1% of total inventory
- ✓ Continued cross-training program for all Purchasing Department personnel
- ✓ Facilitated Purchasing Training for all departments
- ✓ Updated Desk Reference Manuals for Purchasing and Warehouse Staff
- ✓ Implemented web-based vendor portal for goods and services

Goals & Objectives for FY 2020 - 2021

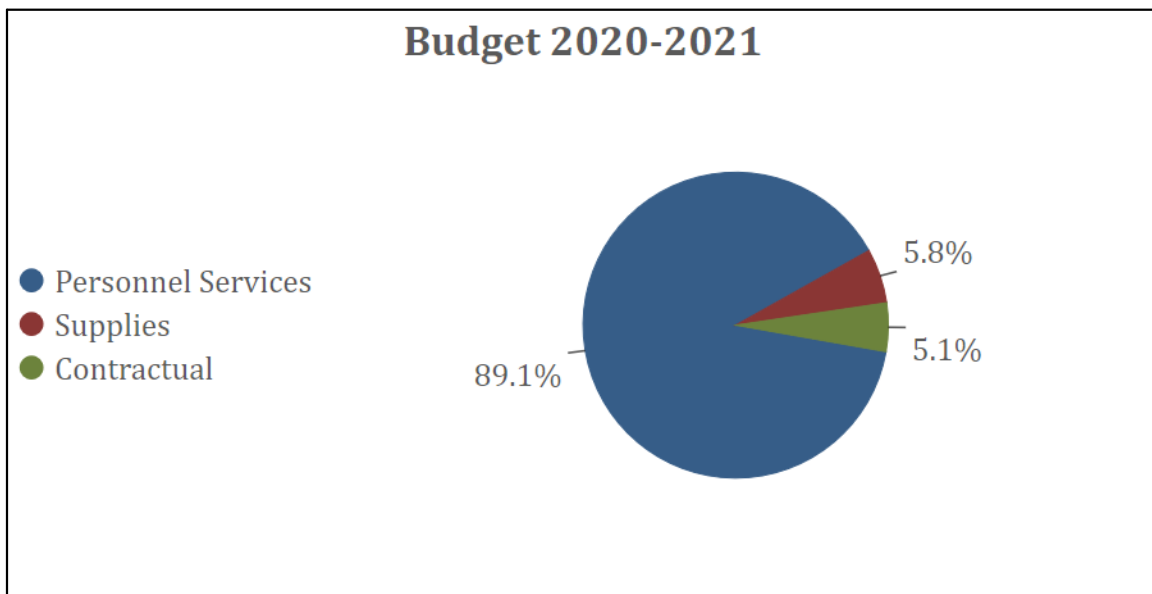
- Continue to streamline purchasing practices toward eligibility for National Procurement Institute Achievement of Excellence in Procurement Award
- Continue to foster and maintain good working relationships with all departments through a better understanding of their needs
- Provide information and consultation to staff relative to new products, sources and purchasing options available to them
- Provide the City with cost-effective purchases to enable the city to utilize taxpayer dollars to the best of our ability
- Implement full E-Procurement practices for goods and services
- Implement a bar code inventory system

Purchasing - Warehouse 001-1120



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 371,177	\$ 373,785	\$ 346,906	\$ 382,770
Supplies	17,225	22,483	25,119	24,769
Contractual	20,092	24,286	22,000	22,000
Total	\$ 408,494	\$ 420,554	\$ 394,025	\$ 429,539



Purchasing - Warehouse 001-1120



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Purchasing Manager	1	1	1	1
Buyer	1	1	1	1
Warehouse Technician	2	2	2	2
TOTAL FULL TIME	4	4	4	4

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Number of purchase orders issued	1,117	1,150	1,300	1,300
Value of purchase orders issued	\$ 133,798,138	\$ 130,630,000	\$ 250,000,000	\$ 250,000,000
Number of bids solicited	52	45	55	55
Inventory value	\$ 626,000	\$ 626,000	\$ 626,000	\$ 626,000
Auction Revenues	\$ 185,000	\$ 144,344	\$ 150,000	\$ 150,000

Information Technology 001-1130



The mission of the Information Technology Department is to oversee and coordinate new and existing technology and GIS resources to ensure reliability, availability, serviceability, and security in a timely and cost effective manner. The provisions are necessary for all departments to effectively accomplish their goal in accordance with the City of Conroe's mission statement.

Accomplishments for FY 2019 - 2020

- ✓ Completed TxDot Fiber sharing agreement
- ✓ Completed HB3834 security compliance
- ✓ Completed several new IT policies
- ✓ Completed website vulnerability improvements
- ✓ Completed change management project
- ✓ Assisted with PD Central Square migration project
- ✓ Completed Council Chambers video equipment upgrade
- ✓ Completed VOIP mobility module installation
- ✓ Completed technology installation at new Aquatics Pool, Senior Center and Old Police Department
- ✓ Completed WAN upgrades for City facilities

Goals & Objectives for FY 2020 - 2021

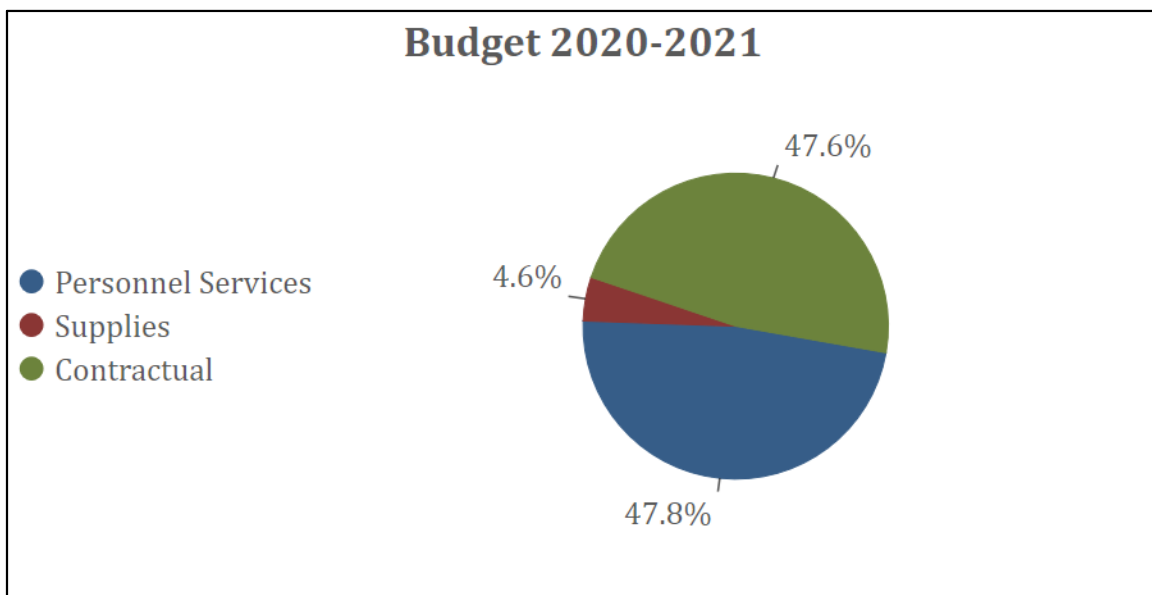
- Continue improving the Cities security posture
- Complete technology installation for PD Fire Training Facility
- Complete security assessment for Public Works AIWA project
- Complete VOIP migration for all City facilities
- Implement phase III of GIS architectural recommendations
- Continue staff training for additional certifications

Information Technology 001-1130



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 1,271,098	\$ 1,291,334	\$ 1,332,777	\$ 1,369,830
Supplies	108,996	132,800	132,200	132,800
Contractual	1,315,861	1,364,618	1,361,500	1,364,618
Capital Outlay	102,516	-	6,000	-
Total	\$ 2,798,471	\$ 2,788,752	\$ 2,832,477	\$ 2,867,248



Information Technology 001-1130



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Information Technology Manager	1	1	1	1
Network System Supervisor	1	1	1	1
Network Support Specialist	1	1	1	1
Computer Systems Specialist	1	1	1	1
Applications & Business Analyst	2	2	2	2
Desktop Support Supervisor	1	1	1	1
Senior Desktop Support Specialist	0	0	1	1
IT Security Analyst	1	2	1	1
GIS Supervisor	1	1	1	1
GIS Analyst	2	2	2	2
TOTAL FULL TIME	11	12	12	12

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Number of IT service calls	6,100	7,309	14,000	16,000
Number of GIS service calls	840	851	4,500	5,000
Number of PC's	640	650	660	670



The Human Resources Department provides programs and consultation in all areas of Human Resources Management, including recruitment and selection, employment, compensation and benefits, training and development, employee relations, and employee safety. The Human Resources Department interacts with internal customers, external customers, outside agencies, and vendors. The department is dedicated to ethical and quality service, characterized by teamwork, responsiveness, and efficiency.

Accomplishments for FY 2019 - 2020

- ✓ Supervised 7 exams and assessment centers for Police and Fire Departments
- ✓ Continued online employee training program in cooperation with Texas Municipal League
- ✓ Continued Cross Training Program for all Human Resources Department employees
- ✓ Continued Employee of the Month and Employee of the Year Programs
- ✓ Coordinated two Employee Breakfast events
- ✓ Continued participation in the Fit For Life Program with approximately \$29,570 in awards
- ✓ Completed successful year for self-funded health plan
- ✓ Successfully executed the new Kronos timekeeping system
- ✓ Completed and applied comprehensive pay study for all employees
- ✓ Began implementation of an updated Employee Handbook

Goals & Objectives for FY 2020 - 2021

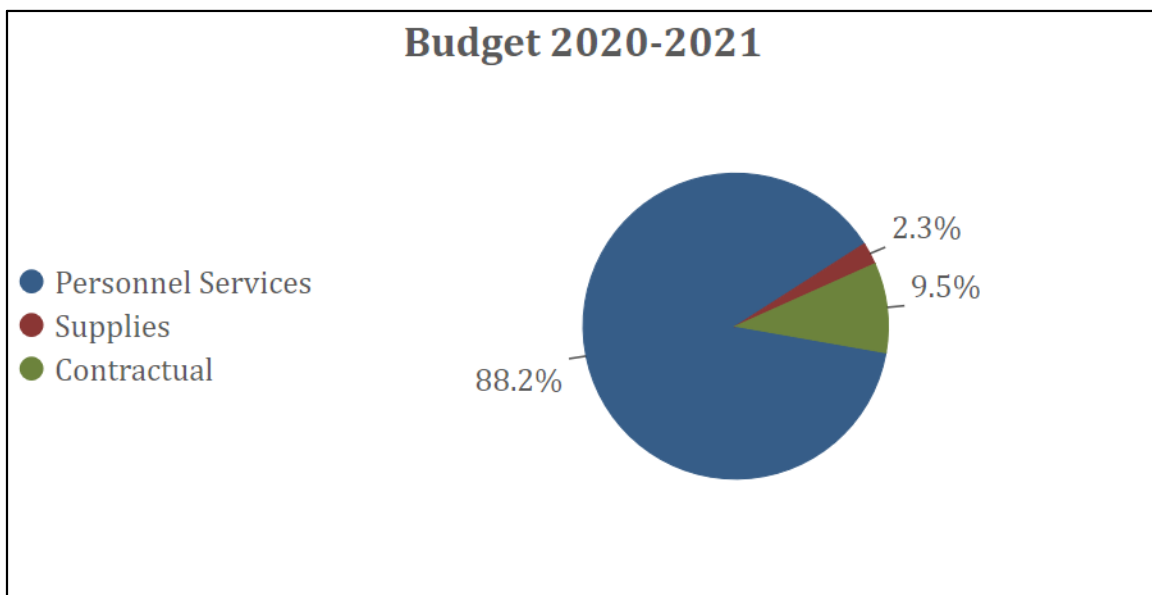
- Continue expansion of Texas Municipal League's online training program for employees who do not have consistent computer access
- Finalize implementation of a revised and updated Employee Handbook
- Continue to evaluate and research an improved performance appraisal system
- Create more training for employees, particularly supervisors
- Continue with updates on job descriptions
- Evaluate and continue as necessary with the departmental reorganization
- Conduct Civil Service testing as needed

Human Resources 001-1160



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 851,474	\$ 871,568	\$ 850,508	\$ 864,200
Supplies	27,790	23,005	28,430	23,005
Contractual	47,169	92,909	92,909	92,909
Capital Outlay	16,722	-	-	-
Total	\$ 943,155	\$ 987,482	\$ 971,847	\$ 980,114



Human Resources 001-1160



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
SPECIAL SERVICES				
Civil Service Commission	3	3	3	3
TOTAL SPECIAL SERVICES	3	3	3	3

PERSONNEL SERVICES

Human Resources Director	1	1	1	1
Risk Manager	1	1	1	1
Human Resources Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Administrative Specialist I	1	1	1	1
Employee Specialist	1	1	1	1
Human Resources Clerk	0	1	1	1
TOTAL FULL TIME	6	7	7	7
PT Switchboard Operator (Hours)	1,500	1,500	1,000	1,000
PT Receptionist (Hours)	1,300	1,300	800	800
PT Human Resources Clerk (Hours)	0	0	1,000	1,000
TOTAL PART TIME HOURS	2,800	2,800	2,800	2,800

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Applications Tracked & Received	2,250	10,900	10,000	10,200
Civil Service Exams	10	10	10	10
Civil Service Testing Candidates	1,000	1,200	1,200	1,200
Employees Hired & Processed	120	128	125	135
Retired Employees	5	12	10	15
Employees Terminated	100	65	100	80
Trainings Provided	12	12	12	12
Employees Trained	800	900	900	900

Police Administration 001-1201



The Police Administration Division is responsible for the administration of those that provide for the protection of lives and property and the preservation of social order and public peace in our community. In accomplishing this, they are responsible for the administration of all police services, long-range planning, compiling and distributing survey information, researching and cost analysis of the police inventory, and providing a courteous and professional performance of miscellaneous public service duties.

Accomplishments for FY 2019 - 2020

- ✓ Maintained staffing department-wide while keeping pace with expansion and population increase
- ✓ Continued to recruit and operate Basic Peace Officer Academy
- ✓ Increased recruitment of licensed peace officers
- ✓ Increased Command Staff's public interactions through forums, service organizations, speaking engagements, and other opportunities to meet the public

Goals & Objectives for FY 2020 - 2021

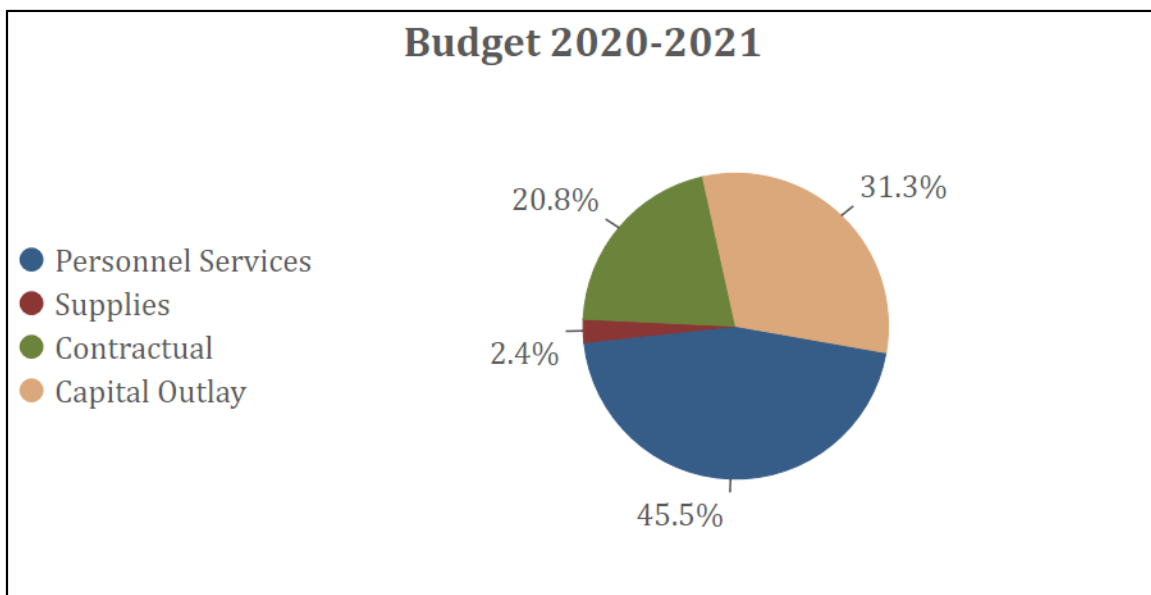
- Continue to pursue full staffing department-wide while keeping pace with expansion and population increases
- Continue to maintain Command Staff's public interactions through forums, service organizations, speaking engagements, and other opportunities to meet the public
- Seek grant funding for various projects within the departments
- Implement a new Records Management System for the department

Police Administration 001-1201



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 1,022,854	\$ 1,242,645	\$ 1,247,711	\$ 1,278,984
Supplies	69,003	124,944	74,293	68,767
Contractual	258,886	285,841	317,861	584,161
Capital Outlay	145,627	878,181	878,181	878,181
Total	\$ 1,496,370	\$ 2,531,611	\$ 2,518,046	\$ 2,810,093



New Initiatives-Supplemental Budget Requests

Central Square - Records Management Software

\$347,751

Police Administration 001-1201



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Police Chief	1	1	1	1
Deputy Chief	2	2	2	2
Lieutenant	1	1	1	1
Police Officer	1	1	1	1
Police Officer/Warrant Officer/Bailiff	2	2	2	2
Administrative Assistant	1	1	1	1
Administrative Specialist I	1	1	1	1
TOTAL FULL TIME	9	9	9	9

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Citizen Police Academy classes	1	2	2	2
Grants obtained	4	4	4	4

Police Support Services 001-1202



The Police Support Services Division oversees the operation of the Firearms Training Facility, Police Academy, Building Maintenance/Upkeep for four buildings (PD, Knox, Range and Animal Shelter), Records Section, and Downtown Parking Control. This Division handles training for the department as well as outside agencies and conducts the Department's Texas Commission on Law Enforcement chartered Police Academy. Support Services performs all record-keeping, open records requests, and provides statistical information to the City and PD Administration and other outside agencies.

Accomplishments for FY 2019 - 2020

- ✓ Completed another Basic Peace Officer Course (BPOC Class 19-12) and continued the trend of a 100% 1st-time pass rate on the Texas Commission On Law Enforcement licensing exam
- ✓ Successfully completed another Academy class despite the devastation of our Firearms Training Facility due to Hurricane Harvey and the subsequent Academy classes having to be housed at the Police Department
- ✓ Continued to move towards a paperless unit by scanning data into the computer system
- ✓ Increased Records Section services to the public to meet increased demands

Goals & Objectives for FY 2020 - 2021

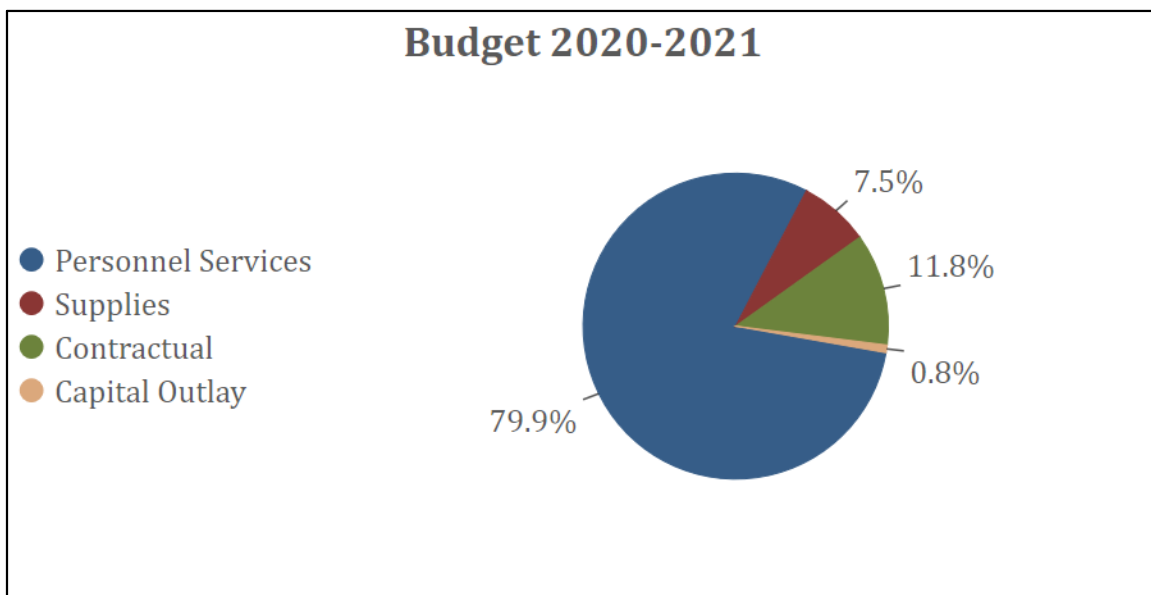
- Move into the new Firearms Training Facility which is estimated to be completed by the end of 2020
- Start another Basic Peace Officer Course
- Continue with our 100% TCOLE 1st-time pass rate by Academy cadets

Police Support Services 001-1202



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 1,330,903	\$ 1,282,352	\$ 1,235,099	\$ 1,189,269
Supplies	147,934	113,031	151,125	110,917
Contractual	237,380	176,384	224,204	176,384
Capital Outlay	-	5,000	7,114	12,000
Total	\$ 1,716,217	\$ 1,576,767	\$ 1,617,542	\$ 1,488,570



New Initiatives-Supplemental Budget Requests

Chevrolet Tahoe (1317) Upgrade

\$7,000

Police Support Services 001-1202



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Lieutenant	1	1	1	1
Sergeant	1	1	1	1
Police/Patrol Officer	2	2	2	2
Facilities Maintenance Coordinator	1	1	1	1
Parking Control/Clerk	1	1	1	1
Records Manager/Police	1	1	1	1
Records Clerk	3	3	3	3
Switchboard Operator/Receptionist	1	1	1	1
Custodian	3	3	2	2
Facilities Maintenance Assistant I	0	0	1	1
TOTAL FULL TIME	14	14	14	14
PT Switchboard Operator (Hours)	400	400	400	400
TOTAL PART TIME HOURS	400	400	400	400

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Parking Citations Issued	683	1,974	1,980	1,647
Vehicles Booted	8	0	0	0
Open Records Requests	575	480	480	1,140
Accident Reports	2,893	2,949	2,950	2,907
Offense Reports	13,004	13,050	13,100	13,980
Arrest Reports	4,815	4,659	4,700	5,340
Receptionist Walk-ins	8,835	9,800	9,800	6,720
Receptionist Phone Calls	33,751	36,234	37,000	35,493
Basic Peace Officer Academy	1	1	2	2

Police Patrol 001-1203



The Patrol Division oversees the patrol and communication operations of the department. Patrol answers all calls for service, provides traffic enforcement, neighborhood patrols, and accident investigations. The Specialty units included in the Patrol Division are Special Weapons and Tactics (SWAT), Honor Guard, Bicycle Unit, K-9 Unit, and the Crisis Intervention Response Team (CIRT). SWAT officers respond to high threat incidents and assist the Narcotics Unit in serving high-risk search warrants. K-9 Officers supplement regular patrol through the detection of illegal narcotics and through the tracking of persons. Bicycle Officers are regularly assigned to duty in areas where there is a need for close contact with the citizens or protection of the public at events such as the Cajun Catfish Festival and other City-sponsored events. The Communications branch of the Patrol Division has supervisors and officers who handle telecommunications for all emergency and non-emergency calls. The Traffic Unit responds to citizen complaints involving traffic, criminal, and nuisance violations by utilizing community policing practices to assist in community problem-solving. The Traffic Unit also conducts criminal investigations in all fatality crashes within the City. CIRT is a partnership with local mental health agencies with a goal of better addressing the concerns of citizens in a mental health crisis.

Accomplishments for FY 2019 - 2020

- ✓ Successfully refined and improved implemented system to capture and track data as required by the Sandra Bland Act
- ✓ Successfully maintained full authorization staffing levels in patrol and dispatch
- ✓ Evaluated and updated the communications division policies and procedures
- ✓ Expanded the Police K9 program through grants and training

Goals & Objectives for FY 2020 - 2021

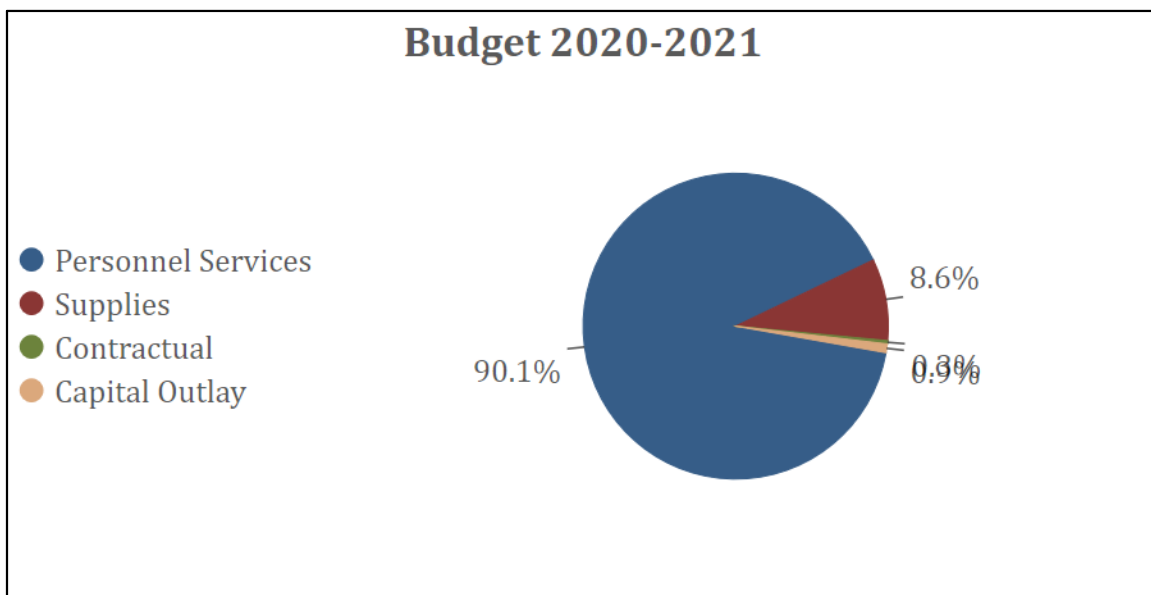
- Implement the new CAD and RMS system to improve patrol procedures and reporting
- Reduction in call response times
- Maintain full authorization staffing in patrol and communications
- Obtain grant funding to acquire an additional canine unit

Police Patrol 001-1203



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 11,240,800	\$ 11,591,385	\$ 12,182,605	\$ 11,596,658
Supplies	1,189,182	1,241,743	1,198,833	1,111,397
Contractual	46,437	44,444	45,749	44,444
Capital Outlay	66,510	128,364	146,189	118,832
Total	\$ 12,542,929	\$ 13,005,936	\$ 13,573,376	\$ 12,871,331



New Initiatives-Supplemental Budget Requests

(12) Chevrolet Tahoe's, (2) BMW Motorcycles Upgrade	\$84,000
Equipment package adjustment	\$34,832

Police Patrol 001-1203



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Lieutenant	3	3	3	3
Sergeant	10	10	10	10
Police Officer	67	67	73	73
Communications Supervisor	4	4	4	4
Communications Officer	17	17	17	17
Administrative Specialist I	1	0	0	0
Asset Coordinator	0	1	1	1
TOTAL FULL TIME	102	102	108	108
PT Communications Officer (Hours)	1,800	1,800	1,800	1,800
TOTAL PART TIME HOURS	1,800	1,800	1,800	1,800
	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Calls for Service	90,036	93,326	96,125	89,700
Average Response Time	4:08	5:12	5:12	5:30
Traffic Enforcement	11,460	16,968	17,477	19,000
Arrests	4,681	4,730	4,871	4,700

The Police Department is authorized to over hire twenty (20) additional Police Officers and two (2) additional Communication Officers.

Police Investigative Services 001-1204



The Police Investigations Division oversees all criminal investigations, crime scene investigations, evidence collection, and storage. This includes investigating crimes against persons and property, as well as the collection, storage, and processing of all evidence, including digital media. The division also has a special unit that investigates narcotics, prostitution, and gambling. The division has four investigators on detached duty with the Internet Crimes Against Children (ICAC) Task Force, Gang Taskforce, and the Drug Enforcement Agency (DEA) Task Force.

Accomplishments for FY 2019 - 2020

- ✓ Successfully deployed an alternate evidence intake procedure that allows for the quick disposal of drug paraphernalia and seized items not linked to a criminal case for the prosecution
- ✓ Purchased a new 3D scanner that is being jointly used by crime scene investigators and fatality crash investigators to clear scenes faster and better document large scale scenes
- ✓ Significantly reduced the number of items in our evidence room for better management of inventory

Goals & Objectives for FY 2020 - 2021

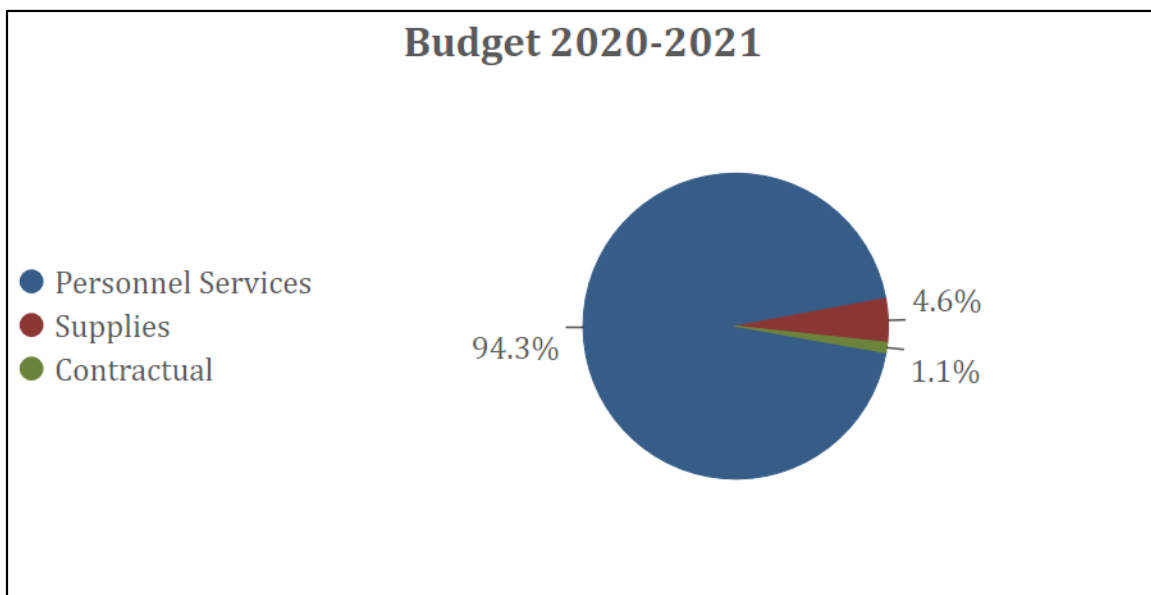
- Outfit all detectives with newer bodywork cameras for better investigations
- Continue to increase the number of workable cases that are forwarded to the District Attorney's Office
- Successfully train a few detectives in the operation of our new Drone and work on completing the Drone Program Policy

Police Investigative Services 001-1204



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 4,133,545	\$ 3,990,585	\$ 3,991,256	\$ 4,233,136
Supplies	148,043	207,626	226,319	207,626
Contractual	42,877	48,181	69,756	48,181
Capital Outlay	14,740	-	-	-
Total	\$ 4,339,205	\$ 4,246,392	\$ 4,287,331	\$ 4,488,943



Police Investigative Services 001-1204



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Lieutenant	1	1	1	1
Sergeant	4	4	4	4
Police Officer/Investigator	24	24	24	24
Internet Crimes Against Children Officer	0	0	1	1
Sex Offender Registration Specialist	1	1	1	1
Crime Analyst	1	1	1	1
Victim Assistance Liaison	1	1	1	1
Evidence Technician	2	3	2	2
Video Evidence Technician	0	1	2	2
TOTAL FULL TIME	34	36	37	37

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Total number of cases assigned	2,517	2,100	2,600	2,700
Total number of cases closed	2,205	2,300	2,400	2,500
Homicide cases assigned	2	1	2	3
Homicide cases closed	-	1	2	3
Assault cases assigned	255	300	300	350
Assault cases closed	68	120	120	150
Crime scenes processed	465	520	520	600

Police Animal Services 001-1206



The Police Animal Services Division enforces ordinances and laws governing the care and control of animals within the Conroe city limits. Those duties include the apprehension of stray animals, dangerous animals, voluntarily relinquished animals, sick animals, and handling animal bite cases. The Animal Control Officers work together with Care Corporation ensuring that animals receive the needed care and treatment.

Accomplishments for FY 2019 - 2020

- ✓ Conducted successful off-site events for low-cost spaying/neutering of animals
- ✓ Conducted successful adoption events, such as a National Night Out and Kid Fish
- ✓ Increased community safety through enforcement of nuisance ordinance and decreased neighbor animal problems

Goals & Objectives for FY 2020 - 2021

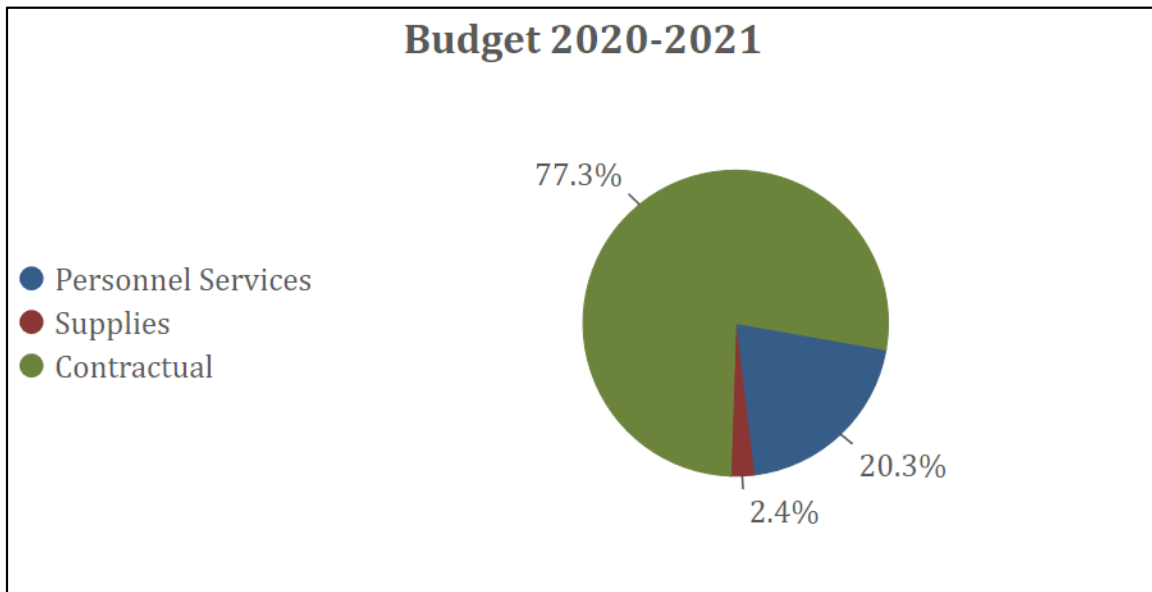
- Continue working with Care Corporation to increase the number of off-site events for low-cost spaying/neutering of animals
- Increase public relations by providing animal health information at the Conroe Animal Shelter, on the City of Conroe website, and social media
- Animal Control and Care Corporation will continue working together in order to increase the number of public events such as Kidzfest, Kid Fish and National Night Out

Police Animal Services 001-1206



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 138,041	\$ 161,902	\$ 145,163	\$ 157,763
Supplies	13,669	18,800	23,357	18,800
Contractual	594,375	599,633	680,160	599,633
Total	\$ 746,085	\$ 780,335	\$ 848,680	\$ 776,196



Police Animal Services 001-1206



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Animal/Parking Control Supervisor	1	1	1	1
Animal Control Officer	1	1	1	1
TOTAL FULL TIME	2	2	2	2
PT Animal Control (Hours)	850	850	850	850
TOTAL PART TIME HOURS	850	850	850	850

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Cats from Public Surrender	742	740	745	627
Dogs from Public Surrender	939	952	975	1,689
Cats from Animal Control	448	448	450	357
Dogs from Animal Control	811	800	820	708
Total Animals Handled	2,940	2,940	2,990	3,381
Animal Control Citations Issued	25	25	25	18

Police Commercial Vehicle Enforcement Program 001-1209

The Commercial Motor Vehicle Enforcement Unit of the Conroe Police Department is responsible for enforcement of commercial motor vehicle specific traffic laws, inspections of commercial motor vehicle carriers, and implementation of new programs that will increase the awareness and safety of all drivers in the City of Conroe. The purpose of this unit is to ensure commercial carriers are operating in accordance with regulations and laws and to improve overall traffic safety in the city. The CMV Unit is also tasked with the inspections of wreckers and enforcement of City rotation wrecker requirements. This unit is self-funded and utilizes revenue generated by issuing commercial motor vehicle citations.

Accomplishments for FY 2019 - 2020

- ✓ Attained basic state hazardous materials inspection certification in order to promote safe transport of HazMat through the City
- ✓ Increase the number of HazMat inspections conducted with the goal being fewer unsafe commercial vehicles on city roadways
- ✓ Conducted numerous training sessions with State Police CMV Officers thereby expanding practical knowledge of the unit

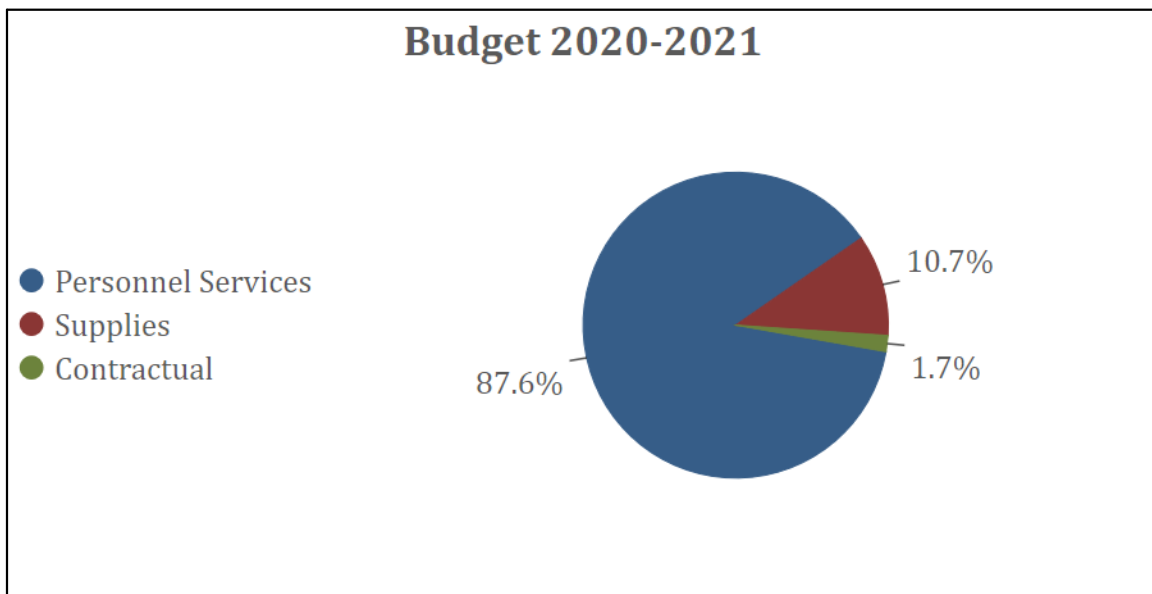
Goals & Objectives for FY 2020 - 2021

- Continue state hazardous materials inspection certification in order to obtain intermediate and advanced level certifications
- Attempt to gain more voluntary compliance with CMV regulations by working with carriers in addition to enforcement activities with drivers
- Increase the number of HazMat and standard roadside inspections conducted by the unit

Police Commercial Vehicle Enforcement Program 001-1209

Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 116,175	\$ 120,645	\$ 110,675	\$ 120,976
Supplies	5,620	27,427	27,427	14,800
Contractual	320	2,350	2,350	2,350
Total	\$ 122,115	\$ 150,422	\$ 140,452	\$ 138,126



Police Commercial Vehicle Enforcement 001-1209



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Police Officer	1	1	1	1
TOTAL FULL TIME	1	1	1	1

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Number of citations issued	186	174	180	180
Number of violations charged	246	273	291	291



The Fire Department is responsible for preparing for, responding to, resolving fire, rescuing, medical and environmental emergencies, and Emergency Management Coordination, through proactive education, prevention, and emergency response services. The administration division provides department policies for direction and access to fiscal and operational resources for personnel including emergency responders, clerical, record keeping, and scheduling positions. The Operational Division is responsible for the emergency responding, training, special operations, and city-wide public fire education programs.

Accomplishments for FY 2019 - 2020

- ✓ Continued updating a number of high-utilization forms to increase efficiency, accountability, transparency, and feedback. A total paperless system where forms get to their intended/necessary destination in a timely and trackable manner
- ✓ Continued filing all the necessary documentation with FEMA to seek reimbursement for the response, damage, and repairs caused by Hurricane Harvey
- ✓ Completed a year-long vetting process reviewing firefighter bunker gear. A committee spent countless hours reviewing specifications, wear testing gear for comfort, dexterity, and durability. The new gear was chosen and the changeover will be incremental
- ✓ The Training Division completed a number of specialized training classes utilizing the Department's new Fire Training Facility; Confined Space, Montgomery County Extrication Classes, and others
- ✓ Fire Fighter Cancer Prevention Initiative officially began by purchasing a 2nd set of bunker gear for all fire suppression personnel.

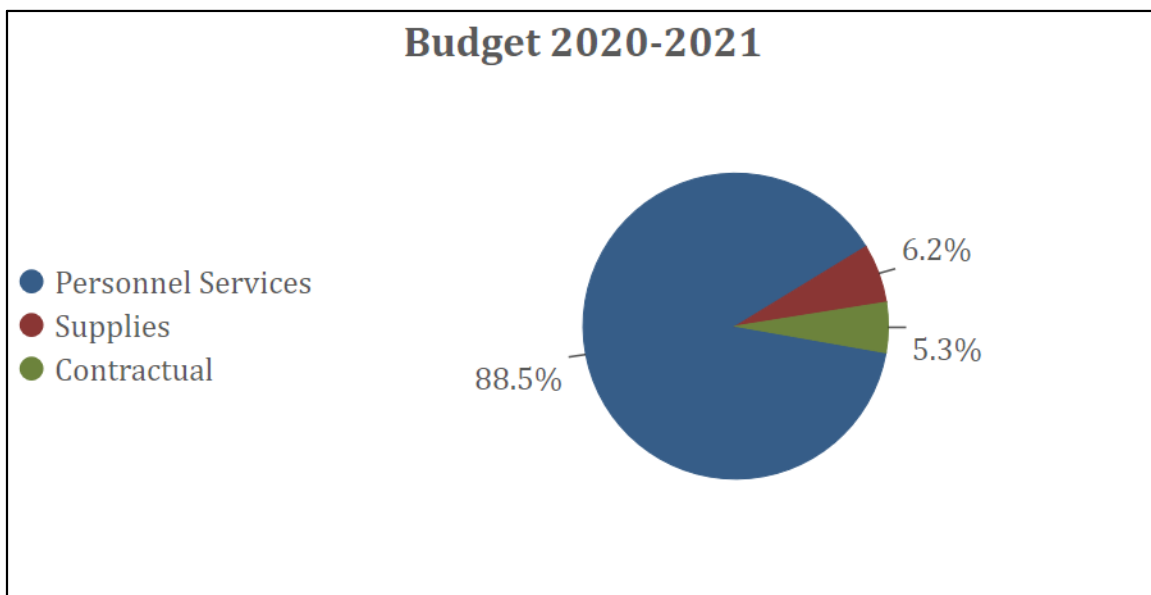
Goals & Objectives for FY 2020 - 2021

- Continue working on the fire pre-plan program for high-risk commercial businesses, while keeping them updated and available to emergency responders
- Continue working on specialized training in the realms of flood response, wildfire response, hazardous materials, and specialize rescues
- Continue working on lowering the exposure to firefighters from diesel exhaust and unknown carcinogens in an effort to reduce the risk to firefighters from cancer
- Continue working towards a totally paperless system within the Fire Department that is better organized, faster, and trackable. These efficiencies should assist the department continue meeting the needs of the citizens and visitors of our city
- Continue working to identify areas within the City Limits that do not have an adequate water supply for firefighting, and work with the City's Engineering Office and Public Works to identify possible short and long term solutions, to prevent these areas from a higher insurance rate



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 14,539,882	\$ 16,191,469	\$ 16,690,780	\$ 16,160,805
Supplies	1,655,596	1,708,471	1,490,025	1,133,310
Contractual	748,646	1,065,011	965,511	965,011
Capital Outlay	43,482	99,332	45,000	-
Total	\$ 16,987,606	\$ 19,064,283	\$ 19,191,316	\$ 18,259,126



New Initiatives-Supplemental Budget Requests

Chevrolet Silverado 1/2 4x4 Crew Cab (1330) Upgrade

\$3,000

Fire 001-1300



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	1
Deputy Chief	5	5	5	5
Battalion Chief	0	3	3	3
Fire Lieutenant	31	31	31	31
Engine Operator	27	27	27	27
Firefighter	66	66	66	66
Emergency Management Specialist	1	1	1	1
Administrative Specialist II	2	2	2	2
Asset Coordinator	1	1	1	1
TOTAL FULL TIME	135	138	138	138

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Total Calls for Fire Service	9,800	11,000	12,159	13,000
Number of Fires	300	300	305	325
Fires Investigated	38	40	70	80
Arson Cases	14	14	17	22
Commercial Plans Reviewed	660	660	760	900
Businesses Inspected	2,500	3,100	1,820	3,000
Fire Code Violations	3,250	4,400	3,600	4,500
Fire Safety Programs	75	95	62	70
Attendees for Fire Safety Programs	9,500	15,000	17,118	20,000

The Fire Department is authorized to over hire six (6) additional Firefighters.

Parks & Recreation Administration 001-1400



The Parks and Recreation Administration Department is responsible for providing administrative support to the Director of Parks and Recreation as well as oversight of the Park Operations and Recreation Operations divisions. The department also coordinates park pavilion and field rental reservations and establishes criteria for hosting special events and sports tournaments in the parks. We strive to provide high-quality customer service to park patrons and user groups in Conroe by providing the best parks, facilities, and programs at affordable prices.

Accomplishments for FY 2019 - 2020

- ✓ Increased pavilion usage 10%
- ✓ Increased athletic field usage 5%
- ✓ Increased special event facilitation 10%

Goals & Objectives for FY 2020 - 2021

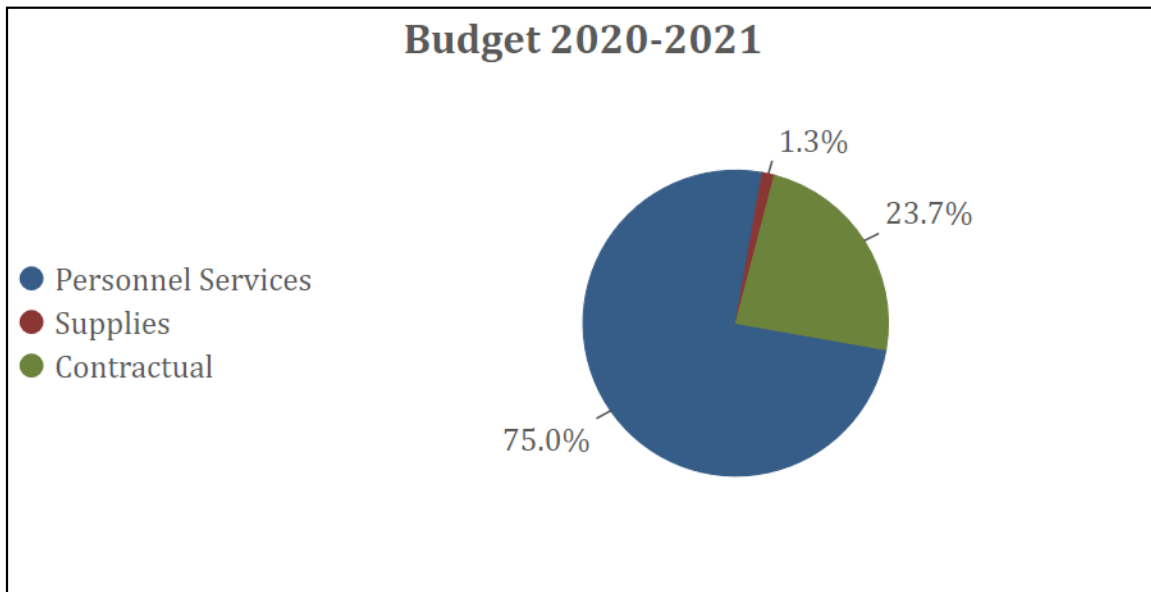
- Implement a patron survey for park pavilion users
- Increase pavilion usage 10%
- Increase athletic field usage 10%
- Increase special event facilitation 10%

Parks & Recreation Administration 001-1400



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 661,135	\$ 657,948	\$ 652,855	\$ 666,431
Supplies	11,374	12,500	14,100	11,500
Contractual	261,103	300,483	305,193	210,483
Total	\$ 933,612	\$ 970,931	\$ 972,148	\$ 888,414



Parks & Recreation Administration 001-1400



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
SPECIAL SERVICES				
Parks Board	7	7	7	7
TOTAL SPECIAL SERVICES	7	7	7	7
PERSONNEL SERVICES				
Director of Parks and Recreation	1	1	1	1
Administrative Assistant	1	1	1	1
Superintendent Parks	1	1	1	1
Recreation Manager	1	1	1	1
TOTAL FULL TIME	4	4	4	4
PT Administrative Specialist I (Hours)	0	2,000	2,000	2,000
PT Customer Service Representative (Hours)	2,000	0	0	0
PT Administrative Intern (Hours)	1,000	1,000	1,000	1,000
PT Recreation Specialist (Hours)	0	1,000	0	0
TOTAL PART TIME HOURS	3,000	4,000	3,000	3,000
PERFORMANCE MEASURES				
Pavilions (Hourly Usage)	5,200	5,700	6,200	6,800
Athletic Fields (Hourly Usage)	28,500	37,000	40,000	44,000
Special Event Facilitation	38	45	50	55
Total	33,738	42,745	46,250	50,855



The C.K. Ray Recreation Center provides multi-generational athletic and recreational programs, and outstanding guest services through the collaboration of citizen boards, inter divisional cooperation, and staff commitment to unbridled excellence. Some of the programs offered are: art, karate, state of the art weight training with a cardio fitness room, dance/ballet, gymnastics, cheer and chant, open gym for basketball or volleyball, racquetball courts, childcare room while you are participating in our programs, and a discount program for City of Conroe employees and their families.

Accomplishments for FY 2019 - 2020

- ✓ Trick or Treat Trail and Movie in the Woods events held for 4,275 participants
- ✓ Conroe United fall and spring seasons had 1,318 participants on 127 teams
- ✓ Recreation Coordinator was awarded Texas Recreation and Park Society East Region Young Professional of the Year Award
- ✓ Winter youth dance recital had 115 participants and 614 spectators, and admission revenue of \$2,328
- ✓ 322 memberships sold during the December discount week promotion
- ✓ Started tracking passive participation

Goals & Objectives for FY 2020 - 2021

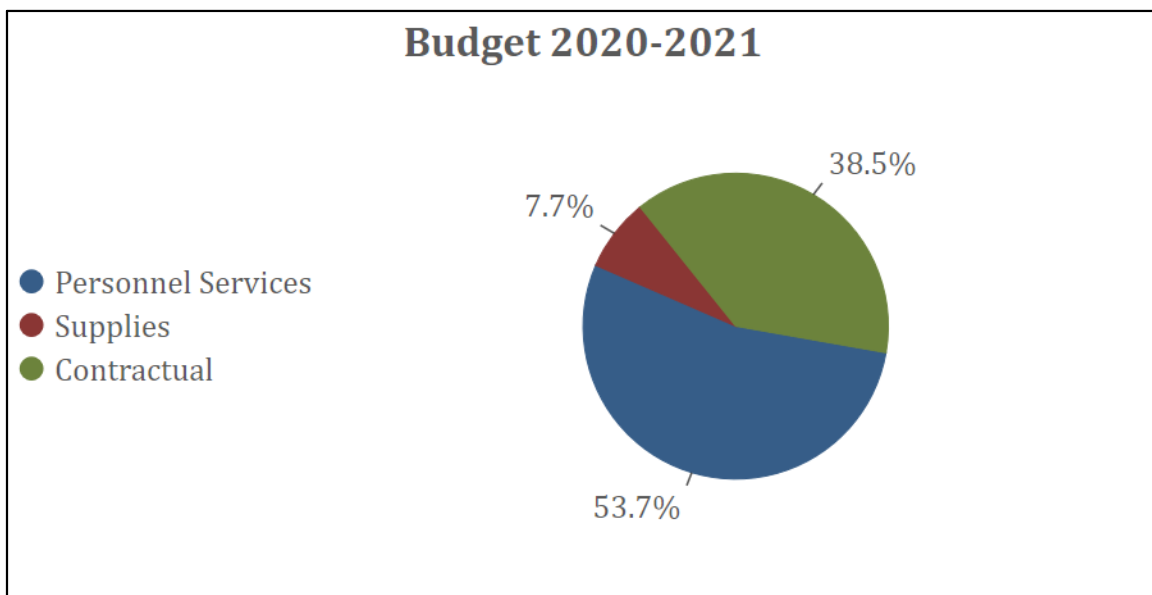
- Increase overall program participation and revenue by 3%
- Increase First Thursday Free Concert Series attendance by 5%
- Increase Turkey Trot participation by 10%
- Survey members and participants in programs and special events
- Replace cardio equipment requiring high maintenance

CK Ray Recreation Center 001-1410



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 716,429	\$ 742,937	\$ 682,208	\$ 679,222
Supplies	195,500	97,163	109,490	97,413
Contractual	523,774	487,460	520,000	487,210
Capital Outlay	92,405	-	-	-
Total	\$ 1,528,108	\$ 1,327,560	\$ 1,311,698	\$ 1,263,845



C.K. Ray Recreation Center 001-1410



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Recreation Center Supervisor	1	1	1	1
Recreation Coordinator	2	2	2	2
Recreation Specialist	1	1	1	1
Administrative Specialist III	1	1	1	1
TOTAL FULL TIME	5	5	5	5
PT Recreation Leader III (Hours)	0	400	400	400
PT Recreation Leader II (Hours)	750	750	750	750
PT Customer Service Representative III (Hours)	6,215	6,215	6,215	6,215
PT Customer Service Representative II (Hours)	14,425	14,425	14,425	14,425
TOTAL PART TIME HOURS	21,390	21,790	21,790	21,790

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Participants				
Rentals	40,861	47,340	43,350	39,015
Memberships	75,616	74,836	79,442	80,236
Programs	63,413	76,854	68,581	72,010
Spectators	N/A	N/A	65,550	67,517
Special Events	36,940	33,934	38,809	39,585
Visitors	2,269	2,674	2,407	2,479
Total	219,099	235,638	298,139	300,842
Revenue				
6050 Rentals	\$ 87,583	\$ 97,813	\$ 94,721	\$ 88,249
6050 Memberships	267,907	269,188	284,222	287,064
6050 Sales	2,517	2,552	2,644	2,697
6051 Programs	178,942	204,290	193,525	203,201
6051 Special Events	61,935	58,586	65,707	67,021
Total	\$ 598,884	\$ 632,429	\$ 640,819	\$ 648,232

Senior Center 001-1430



The Conroe Senior Center is a welcoming place for ages 55 and up to join with friends, socialize and remain connected to the community. Center's programming efforts for the active older adult community through fellowship and a variety of activities. Situated adjacent to Candy Cane Park, it provides six thousand square feet of meeting facilities, classrooms, a library, catering area, and offices.

Accomplishments for FY 2019 - 2020

- ✓ Meals on Wheels moved out of the facility
- ✓ Established operational hours, 8 am-1 pm Monday-Thursday
- ✓ Hired three part-time staff- Recreation Specialist, Recreation Leader III, Recreation Leader II
- ✓ Purchased new tables and chairs
- ✓ Remodeled catering area, purchased new appliances
- ✓ Painted interior
- ✓ Started a variety of programs
- ✓ Rebuilt asphalt parking lot with concrete

Goals & Objectives for FY 2020 - 2021

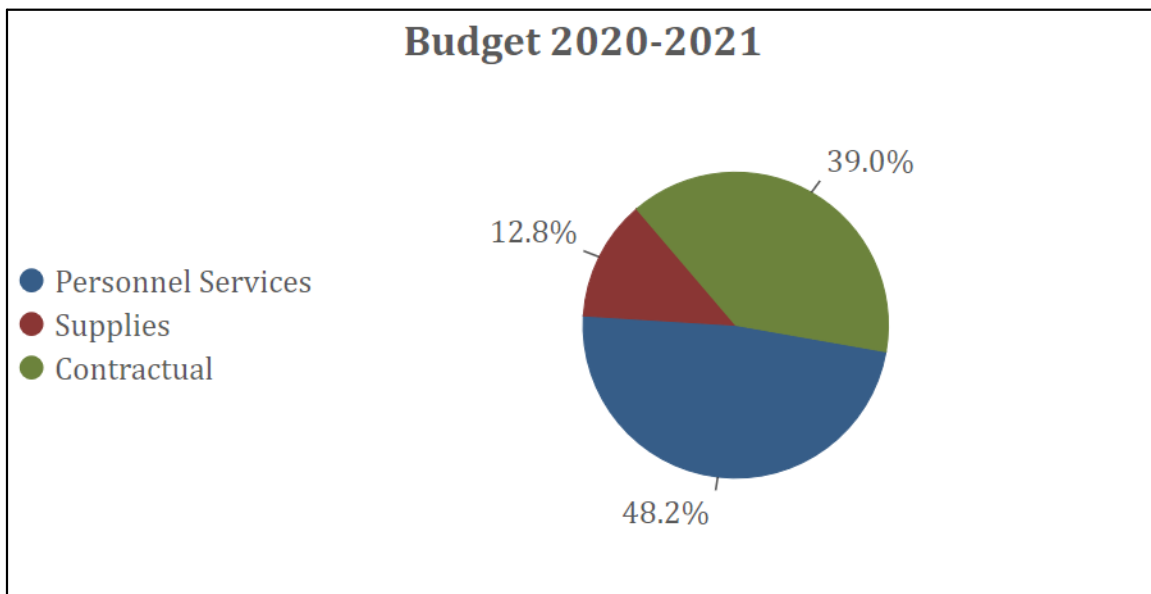
- Collaborate with local agencies to provide enrichment programs
- Work with local transportation agencies to increase participation
- Encourage local restaurants to provide meals
- Develop a monthly field trip schedule

Senior Center 001-1430



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ -	\$ -	\$ -	\$ 43,106
Supplies	-	-	-	11,421
Contractual	-	-	-	34,900
Total	\$ -	\$ -	\$ -	\$ 89,427



Senior Center 001-1430



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
PT Recreation Specialist (Hours)	0	0	0	1,000
PT Recreation Leader II (Hours)	0	0	0	1,000
PT Recreation Leader III (Hours)	0	0	0	1,000
TOTAL PART TIME HOURS	0	0	0	3,000

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Participants				
Rentals	0	0	10,000	10,600
Programs	0	0	4,200	4,620
Special Events	0	0	0	0
Total	0	0	14,200	15,220
Revenue				
6050 Rentals	\$ -	\$ -	\$ -	\$ -
6051 Programs	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -

2019-20 New program this budget year. Estimate based on actual participation. There is no revenue.

2020-21 performance measures represent a 6% increase in total participation. There is no revenue.

Part-time positions for the new Senior Center department were added based on the Approved FY 19-20 supplemental.

Aquatic Center 001-1440



The Aquatic Center provides safe, quality, state of the art pools for the citizens of Conroe. The pool system is comprised of three pools: two year-round and one seasonal. The pools are enclosed and heated in the winter. The seasonal pool features a water park theme with zero-depth entry, interactive play structure, and water slides. Aquatic programs are offered year-round, including learn to swim, diving, water safety, snorkeling, scuba, lifeguarding, and water safety instructor classes. Recreational swimming and lap swimming are also available year-round.

Accomplishments for FY 2019 - 2020

- ✓ Completed construction on the new waterpark
- ✓ Created an operation plan and rules for the new waterpark
- ✓ Implemented blended learning lifeguard classes
- ✓ Offered evening Learn to Swim classes at Oscar Johnson, Jr. Community Center pool
- ✓ Implemented digital pool logs to keep track of all chemicals and inspections

Goals & Objectives for FY 2020 - 2021

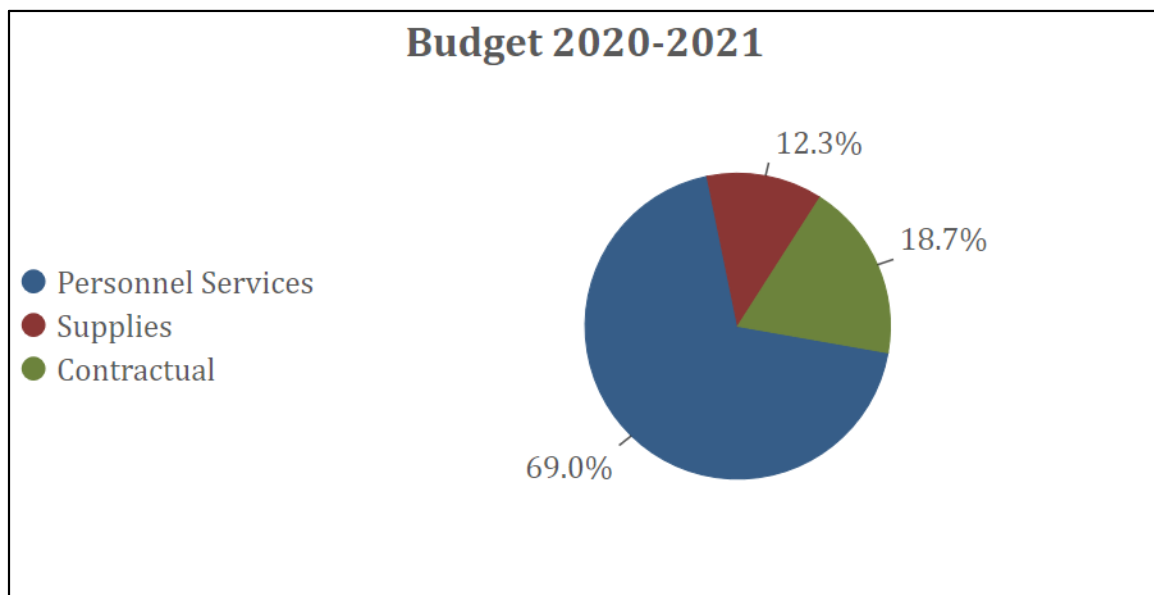
- Enhance programs and special events through community sponsors
- Implement Active Net Connect to daily operations
- Explore options to replace play structure at Oscar Johnson, Jr. Community Center pool
- Expand water safety awareness through presentations at apartment complexes
- Increase participation and revenue through the new waterpark

Aquatic Center 001-1440



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 1,058,594	\$ 1,167,639	\$ 870,115	\$ 1,051,074
Supplies	189,565	171,935	158,156	187,275
Contractual	280,787	300,318	289,908	284,978
Capital Outlay	-	-	2,578	-
Total	\$ 1,528,946	\$ 1,639,892	\$ 1,320,757	\$ 1,523,327



Aquatic Center 001-1440



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Aquatic Supervisor	1	1	1	1
Administrative Specialist III	1	1	1	1
Aquatic Coordinator - Maintenance	1	1	1	1
Aquatic Coordinator - Operations	1	1	1	1
Aquatic Coordinator - Programs	1	1	1	1
Assistant Aquatic Coordinator	2	2	2	2
TOTAL FULL TIME	7	7	7	7
PT Head Lifeguard (Hours)	3,205	3,485	2,800	2,800
PT Lifeguard (Hours)	12,788	12,512	10,997	10,997
PT Water Safety Instructor (Hours)	12,215	13,057	11,000	11,000
PT Assistant Aquatic Coordinator (Hours)	1,697	1,792	1,560	1,560
PT Customer Service Representative III (Hours)	1,173	1,293	1,000	1,000
PT Customer Service Representative II (Hours)	5,450	5,611	5,200	5,200
PT Customer Service Representative I (Hours)	3,872	4,058	3,600	3,600
TOTAL PART TIME HOURS	40,400	41,808	36,157	36,157
PERFORMANCE MEASURES				
Participants				
Rentals	14,535	15,052	16,252	17,452
Memberships	69,421	63,818	67,008	70,358
Spectators	NA	NA	8,826	9,090
Programs	43,257	50,679	52,199	53,764
Special Events	1,279	1,427	1,569	1,726
Total	128,492	130,976	145,854	152,390
Revenue				
6050 Rentals	\$ 39,860	\$ 30,798	\$ 35,417	\$ 40,730
6050 Memberships	232,267	208,774	219,213	230,174
6050 Sales	7,338	5,270	5,428	5,591
6051 Programs	249,357	283,890	292,407	301,179
Total	\$ 528,823	\$ 528,732	\$ 552,465	\$ 577,674

Parks Operations 001-1450



The Park Operations Division maintains over 450 acres of beautiful parks, playgrounds, multi-use trails, athletic facilities, disc golf courses, pavilion & picnic facilities, and land reserves with skilled and trained staff dedicated to providing quality facilities and green spaces for the citizens of the City of Conroe.

Accomplishments for FY 2019 - 2020

- ✓ Stocked 2,500 rainbow trout in Carl Barton, Jr. Park pond
- ✓ Awarded new custodial services contract for parks and city facilities
- ✓ Partnered with Conroe Live, Inc. to promote Arbor Day in the City
- ✓ Hosted a variety of athletic tournaments
- ✓ Resurfaced sports courts at Milltown Park and Roberson Park
- ✓ Replaced spectator seating at Carl Barton, Jr. Park 5-Plex

Goals & Objectives for FY 2020 - 2021

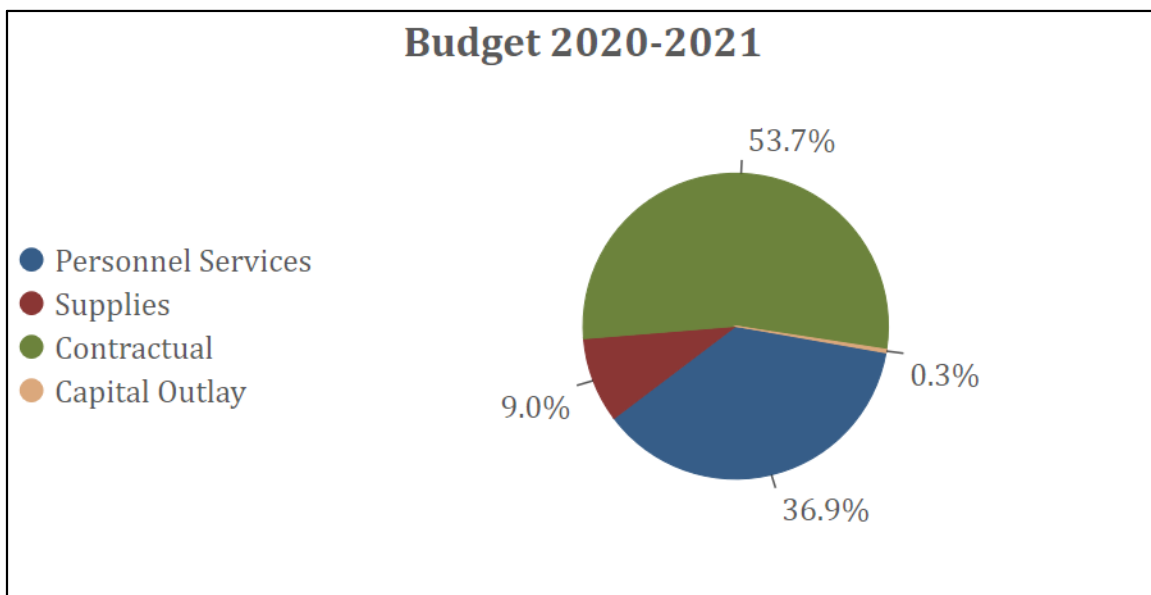
- Continue participation in the Texas Recreation and Parks Society Maintenance Rodeo
- Bring all backflow devices into full compliance with TCEQ regulations
- Complete Tree Reforestation at Carl Barton, Jr. Park

Parks Operations 001-1450



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 873,503	\$ 877,791	\$ 886,542	\$ 947,336
Supplies	193,075	230,995	238,560	230,995
Contractual	1,027,378	1,378,721	1,339,958	1,378,721
Capital Outlay	102,366	10,000	10,000	8,800
Total	\$ 2,196,322	\$ 2,497,507	\$ 2,475,060	\$ 2,565,852



New Initiatives-Supplemental Budget Requests

Service Body Upfit (0940) \$8,800

Park Operations 001-1450



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Foreman Parks	1	1	1	1
Maintenance Crew Leader I	2	3	1	1
Maintenance Crew Leader II	0	0	2	2
Maintenance Technician I	7	8	3	3
Maintenance Technician II	0	0	5	5
TOTAL FULL TIME	10	12	12	12
PT Parks Laborer (Hours)	1,000	1,000	1,000	1,000
PT Parks Ambassador (Hours)	3,000	3,000	3,000	3,000
TOTAL PART TIME HOURS	4,000	4,000	4,000	4,000
	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Acres maintained	433	474	474	510
Ball field prep man-hours	4,160	4,730	4,870	5,020
Playground Inspections	230	230	225	228
Trout Stocking	2,750	2,400	2,550	2,600
Work Orders Processed	1,750	1,569	1,650	1,730



The Community Development Department works out in the Community on a daily basis with initiatives as diverse as a Community Clean-Up Event with the Mayor, to growing our Downtown on a live music night, to Planning for the future of Conroe 20 years out. The Department creates conditions of economic and social standards that produce tangible and sustainable benefits for the Community and the City as a whole. The Planning Division documents the City's vision through long-range and strategic planning. The Code Enforcement Division works tirelessly to address City Code violations with regard to the compliance of the City of Conroe Codes and Ordinances outside the realm of construction and for the health and safety of all citizens. Since the City does not have a health department, Code Enforcement is an essential function of the City. The following Divisions or Initiatives, and many more, can be found within Community Development: Mayor & Council Community Initiatives, Downtown Planning & Implementation, Special Events, Code Enforcement, The City's Comprehensive Plan, Planning and Annexation, Municipal Utility Districts & City Growth, 2020 Census – Conroe Counts, Community Pride Conroe Proud, and Community Development Block Grant (CDBG). The Department has continued to play a vital role in stimulating growth and maintaining a quality living environment throughout the City since its inception.

Accomplishments for FY 2019 - 2020

- ✓ Began the Comprehensive Plan Process; including 5 Community Input Meetings
- ✓ Completed 2019 Annexations
- ✓ Responded efficiently to customer issues or complaints
- ✓ Hired and trained new staff positions
- ✓ Certified one new Code Officer
- ✓ Provided updated and accurate reports for Community Development statistical information
- ✓ Worked with various Municipal Utility Districts on their creation and/or Strategic Partnerships
- ✓ Began Decennial Census Count
- ✓ Completed Parking Garage Assignments to North Garage
- ✓ Delivered recommendations for ordinance changes in multiple areas as requested by City Leaders

Goals & Objectives for FY 2020 - 2021

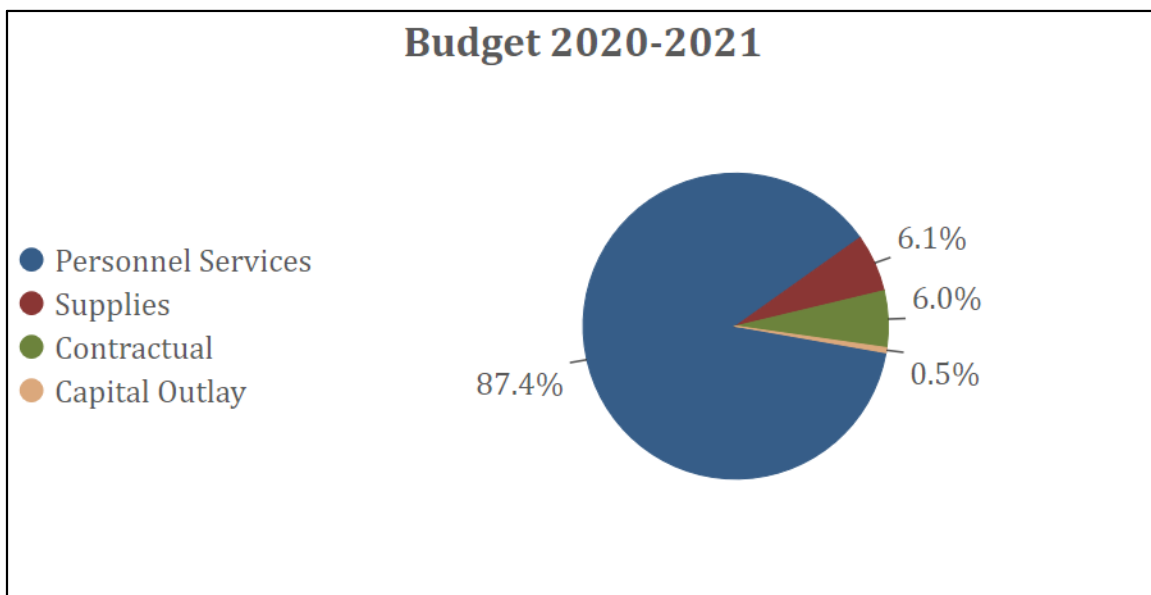
- Complete Comprehensive Plan
- Complete Decennial Census Count 2020 -- Conroe Counts
- Certify one new Code Officer
- Provide yearly update and accurate reporting for Community Development
- Ensure quality Customer Service
- Complete the 5 CDBG Houses
- Continue training and yearly certifications for staff
- Make improvements to the Community Development web page
- Complete the CDBG Five Year Consolidated Plan
- Update yearly forms and applications; as well as publish online

Community Development 001-1500



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 1,898,015	\$ 937,604	\$ 821,574	\$ 831,426
Supplies	83,820	51,172	32,660	57,985
Contractual	150,491	55,124	374,670	56,935
Capital Outlay	62,800	-	30,000	5,000
Total	\$ 2,195,126	\$ 1,043,900	\$ 1,258,904	\$ 951,346



New Initiatives-Supplemental Budget Requests

Upgrade unit 1226 to 1/2 Ton Crew Cab 4x4 SWB Pick-Up	\$5,000
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Community Development 001-1500



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Director of Community Development	1	1	1	1
Assistant Director of Community Development	0	1	1	1
City Planner	1	1	1	1
Administrative Specialist II	1	1	1	1
Code Enforcement Officer	3	4	4	4
Permits Supervisor	1	1	0	0
Permit Technician	3	3	0	0
Building Official	1	1	0	0
Building Inspector	8	8	0	0
Building Inspector/Plan Reviewer	0	1	0	0
Permits and Plan Intake Coordinator	0	1	0	0
TOTAL FULL TIME	19	23	8	8
PT Building Inspector (Hours)	520	520	0	0
PT Permit Technician (Hours)	1,040	1,040	0	0
PT Administration Intern (Hours)	0	0	1,000	0
TOTAL PART TIME HOURS	1,560	1,560	1,000	0

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Number of Open Cases	12,000	13,000	6,000	7,700
Number of Closed Cases	\$ 1,481,158	\$ 1,291,672	3,500	4,500
Number of Citations Issued	\$ 2,968,842	\$ 3,208,328	277	350
Number of Inspections	27,000	27,000	7,500	8,500
Number of Complaints	0	0	3,250	3,600
Number of Violations	0	0	17,200	18,500
Number of Notices Mailed/Left	0	0	5,250	6,150

The Building Official, eight (8) Building Inspectors, Building Inspector/Plan Reviewer, Permit Supervisor, three (3) Permit Technicians and a Permits and Plan Intake Coordinator were transferred to the Building Inspections and Permits Department in FY 2018-2019.

Drainage Maintenance 001-1530



The Drainage Maintenance Department's main duty is the maintenance of all drainage channels. Maintenance consists of maintaining drainage channels, clearing trees and brush, pouring concrete slopes, installing box culverts or pipes, placing the rip-rap rock on slopes, and setting or building inlet boxes. The Drainage Maintenance division also maintains all storm sewer facilities within the City of Conroe. The division responds to citizens' requests and resolves issues quickly and professionally while assisting all other departments in the City of Conroe upon request.

Accomplishments for FY 2019 - 2020

- ✓ Cleaned 15 miles of ditches throughout the City of Conroe
- ✓ Cleaned all city-owned drainage channels and storm detention facilities
- ✓ Completed 800 drainage related requests
- ✓ Processed 5,000 cubic yards of green waste
- ✓ Dredged Live Oak Creek inside of Conroe Country Club
- ✓ Installed sub-grade for the new parking area at Candy Cane Park
- ✓ Installed a 570' x 60' parking area at a fire training facility
- ✓ Assisted sewer department in repairing sewer line washout on Stewart's Creek in Stewarts Forest
- ✓ Completed mitigation on Stewart's Creek for Engineering Department

Goals & Objectives for FY 2020 - 2021

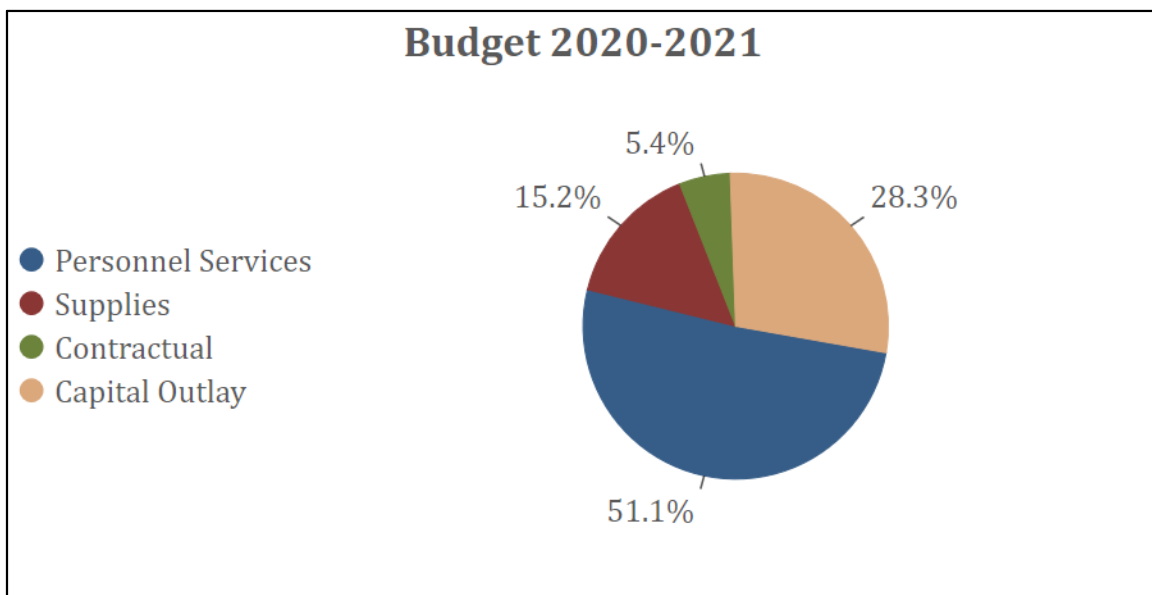
- Clean 18 miles of drainage ditches and city-owned facilities
- Complete 1200 drainage related requests
- Clean all concrete-lined channels 3 times annually
- Repair concrete-lined channel section of Live Oak Creek through Forest Estates
- Build a silt catch basin on Live Oak Creek
- Clean all ditches in Mill Town area and replace all culverts
- Clean all ditches in Dugan area
- Begin the following Capital Improvement Program Projects: Owen Road at Loop 336 (awaiting engineering design), Alligator Creek drainage/Roberson to Dallas (awaiting funding), Crighton Road at Little Caney Creek drainage project (awaiting engineering design)

Drainage Maintenance 001-1530



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 652,829	\$ 683,290	\$ 633,055	\$ 720,646
Supplies	215,983	214,118	213,920	214,118
Contractual	11,155	76,301	71,849	76,301
Capital Outlay	4,340	815,453	135,000	400,000
Total	\$ 884,307	\$ 1,789,162	\$ 1,053,824	\$ 1,411,065



Drainage Maintenance 001-1530



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Foreman Drainage/Street Maintenance	1	1	1	1
Maintenance Crew Leader III	4	4	2	2
Maintenance Crew Leader II	0	0	4	4
Maintenance Crew Leader I	3	3	1	1
TOTAL FULL TIME	8	8	8	8

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Number of drainage projects completed	4	5	5	5
Number miles of ditches cleaned	18	18	18	18
Number of trees recycled (in yards)	12,000	12,000	8,500	5,000
Number of work orders completed	700	850	700	1,200

Streets Maintenance 001-1540



The Street Department performs many activities including street repair, overlays, maintenance on drainage systems, cleaning ditches, street signs, street sweeping, cleaning trash for code enforcement, setting driveway pipe, mowing right of ways, repairing sidewalks and curbs, and painting road stripes/buttons. The Street Maintenance Department also has the duty to set up barricades for high water, parades, and local festivals. The Street Maintenance Department maintains and repairs all public streets and right of ways in 73.9 square miles within the City of Conroe. This department also responds to citizen's requests quickly and professionally to resolve issues and assists all departments in the City of Conroe as needed.

Accomplishments for FY 2019 - 2020

- ✓ Overlaid 5 miles of streets in the downtown area
- ✓ Completed Kirk Road widening and overlay
- ✓ Overlaid 2 miles of street in Lake Conroe Forest area
- ✓ Crack sealed Sgt. Ed Holcomb Blvd. South
- ✓ Mowed all city right of ways 6 times annually. (465.79 acres contracted)
- ✓ Mowed all city-owned drainage channels 3 times
- ✓ Swept city streets twice monthly (16,608 lane miles)
- ✓ Removed 4,160 cubic yards of sweepings from roadways
- ✓ Repaired 1000 potholes within the city limits
- ✓ Assisted with all major events and parades

Goals & Objectives for FY 2020 - 2021

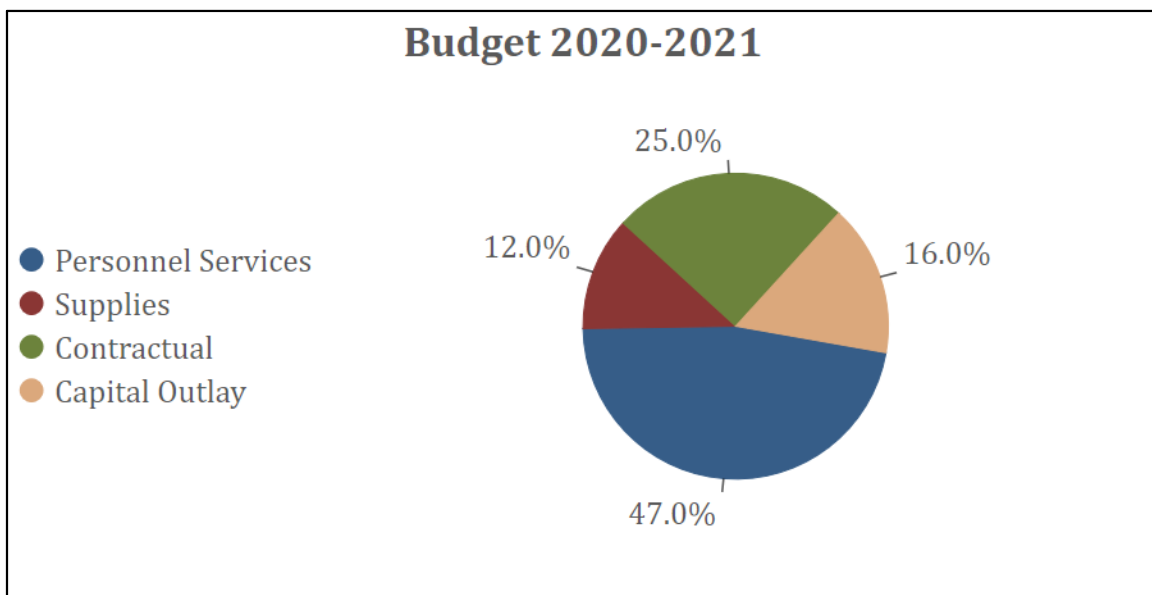
- Overlay 7 miles of city streets
- Continue with the crack seal program
- Continue mowing city right of ways 6 times annually
- Collect data on newly developed subdivisions and enter into Cartegraph
- Continue to sweep city streets twice monthly with additional mileage
- Continue with homeless camp cleanups
- Continue with the cleanup process in the designated area
- Complete 1500 pothole repairs
- Rehab Tanglewood Section 2
- Complete street improvements on Montgomery Park Blvd. and Westview Blvd. (awaiting design by engineer)

Streets Maintenance 001-1540



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 2,070,785	\$ 2,187,517	\$ 2,185,744	\$ 2,349,516
Supplies	785,152	602,075	626,328	602,075
Contractual	1,075,495	1,268,044	1,248,149	1,249,844
Capital Outlay	748,668	1,001,009	205,168	800,000
Total	\$ 4,680,100	\$ 5,058,645	\$ 4,265,389	\$ 5,001,435



Street Maintenance 001-1540



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Superintendent Drainage/Street and Sign Maintenance	1	1	1	1
Foreman Drainage/Street Maintenance	1	1	1	1
Maintenance Crew Leader III	5	5	3	3
Maintenance Crew Leader II	0	0	4	4
Maintenance Crew Leader I	17	16	14	14
Maintenance Technician I	10	8	7	7
Maintenance Technician II	0	0	1	1
Sign Technician	1	0	0	0
Assistant Sign Technician	1	0	0	0
TOTAL FULL TIME	36	31	31	31

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Number of miles streets swept	16,608	16,608	16,608	16,608
Number of work orders completed	7,200	3,200	3,400	3,800
Number of potholes repaired	2,100	1,850	1,850	1,600
Number of street signs repaired/manufactured	5,000	0	0	0
Tons of asphalt, utility cuts repaired	900	1,200	1,000	1,000
Number of acres of right-of-ways mowed	2,711	2,711	2,711	2,711
Miles of streets overlaid	6	5	7	7

Signal Maintenance 001-1550



The goal of the Signal Maintenance shall be to operate a comprehensive and versatile time-phased program that will maintain or improve the operation of the traffic signals and illumination lighting in a safe, efficient manner. The department also compiles and maintains a list of all intersections, their maintenance and operation records. This enables the department to keep up with the Texas Department of Transportation specifications, quality, performance, and all critical aspects to meet or exceed the City's expectations. The department is responsible for 116 traffic signal intersections and will add least approximately 6 new signal intersections in the upcoming fiscal year.

Accomplishments for FY 2019 - 2020

- ✓ Conducted annual proper Bucket Truck Safety training for all employees that operate a bucket truck
- ✓ Attended traffic signal and radar training classes
- ✓ Purchased stock material and spare parts for traffic signal operations
- ✓ Monitored current traffic signal maintenance and operations
- ✓ Completed yearly maintenance on all traffic signals
- ✓ Completed maintenance on traffic signals on HWY 105 West for new annexation
- ✓ Completed all work orders that came in

Goals & Objectives for FY 2020 - 2021

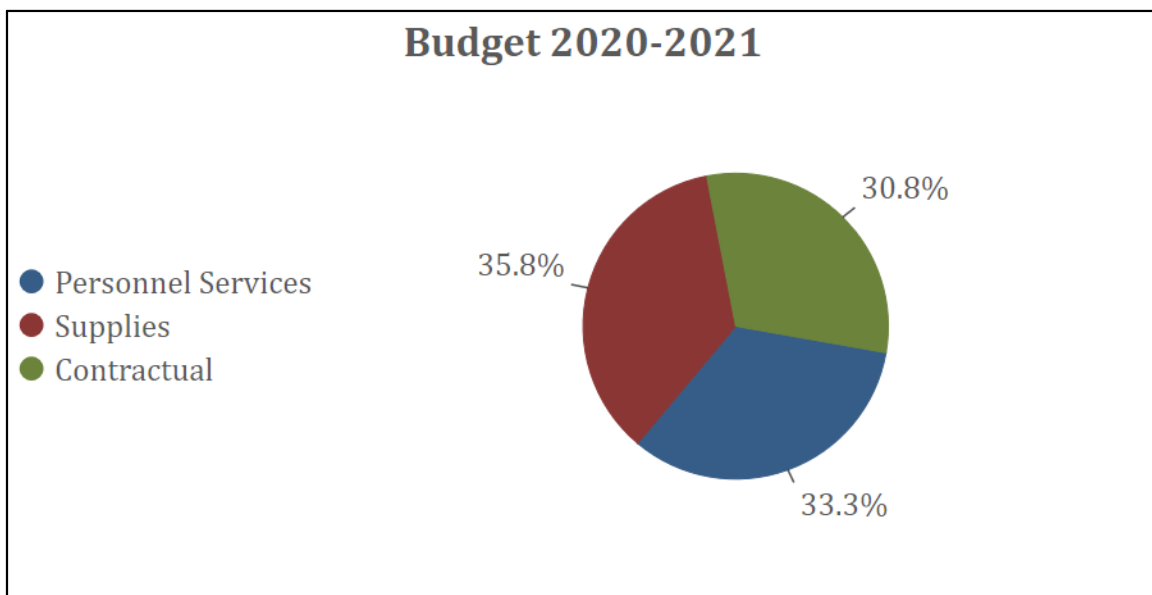
- Upgrade five current traffic signal intersections
- Conduct annual proper Bucket Truck Safety training for all employees that operate a bucket truck
- Purchase stock material and spare parts for traffic signal operations
- Monitor current traffic signal maintenance and operations
- Add 6 new traffic signal intersections
- Inspect all traffic signal intersections and illumination for annual inspection reports
- Send employees to annual training to keep up to date on software and laws
- Begin yearly maintenance again on all traffic signals
- Continue the program to install radar on all traffic signals
- Complete all work orders that come in

Signal Maintenance 001-1550



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 330,098	\$ 361,296	\$ 361,610	\$ 403,864
Supplies	226,641	359,350	404,600	434,350
Contractual	182,186	525,074	403,850	373,474
Capital Outlay	170,879	-	-	-
Total	\$ 909,804	\$ 1,245,720	\$ 1,170,060	\$ 1,211,688



Signal Maintenance 001-1550



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Foreman Pump & Motor and Signal Maintenance	1	1	1	1
Journeyman Electrician	2	2	2	2
Traffic Signal Technician	1	1	1	1
TOTAL FULL TIME	4	4	4	4

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Signal Repair Work Orders	775	900	900	1,000
New Signal Install Work Orders	5	5	5	6
Timing Change Work Orders	50	50	50	75
Number of Power Outages	25	40	40	50
Signal Rebuild	3	4	7	6
Oversized Load Permits/Inspections	700	700	700	700
Freeway Lighting	125	125	125	125

Sign Maintenance 001-1560



The Sign Maintenance Department maintains all signage and pavement markings on public right of ways in the 73.9 square miles of the City of Conroe. This department reports streetlight outages and repairs to Entergy and maintains the banners on downtown poles. The Sign Maintenance Department also provides decals, banners, and specialty signs for all departments in the City of Conroe and responds to citizens' inquiries quickly and in a professional manner.

Accomplishments for FY 2019 - 2020

- ✓ Completed street light survey 4 times annually
- ✓ Replaced all street signs in the downtown area
- ✓ Replaced all street signs in the Dugan area
- ✓ Re-striped Sgt. Ed Holcomb from S. Loop 336 to FM 2854/Metcalf
- ✓ Re-striped W. Davis from I 45 Feeder to W. Dallas St.
- ✓ Completed 3,531 tasks
- ✓ Continue to collect data in newly developed areas

Goals & Objectives for FY 2020 - 2021

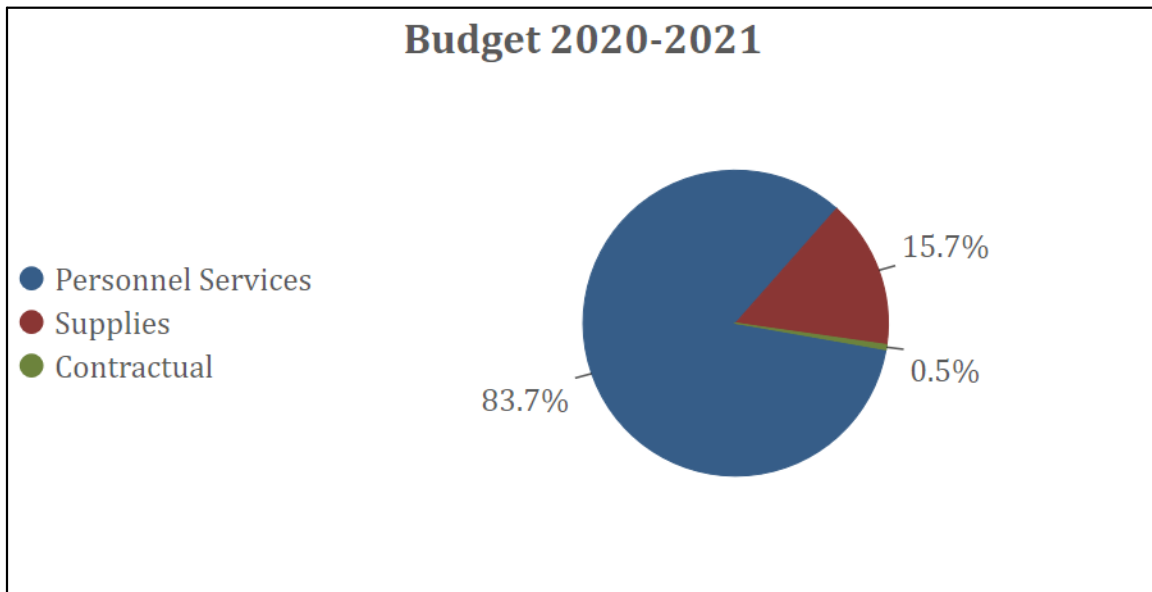
- Implement the reflectivity process and enter data into Cartegraph
- Re-stripe League Line Rd. from Frazier to Bella Vita
- Re-stripe Sgt. Ed Holcomb from FM 2854/Metcalf to Davis St.
- Re-stripe Longmire from Davis St. to N. Loop 336
- Complete 4,000 tasks
- Replace all street name signs in Tanglewood North area
- Replace all street name signs in Holly Hills area
- Replace all street name signs in Madeley Quarter area from E. Davis to Hilbig
- Replace all signage and pavement markings in Robinwood
- Install all non-existing signage in newly annexed areas (ongoing)

Sign Maintenance 001-1560



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 547,065	\$ 601,744	\$ 628,825	\$ 613,628
Supplies	108,336	115,250	125,500	115,250
Contractual	2,473	3,900	3,900	3,900
Total	\$ 657,874	\$ 720,894	\$ 758,225	\$ 732,778



Sign Maintenance 001-1560



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Foreman Sign Maintenance	0	1	1	1
Sign Technician	0	1	1	1
Assistant Sign Technician	0	3	3	3
Maintenance Crew Leader I	0	1	1	1
Maintenance Technician II	0	0	1	1
Maintenance Technician I	0	2	1	1
TOTAL FULL TIME	0	8	8	8

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Number of work orders completed	0	5,000	5,000	5,000
Number of vehicles stickered	0	150	150	150
Number of Signs Repaired / Replaced	0	2,500	2,500	2,500
Length of Streets Restriped	0	5,000	5,000	5,000



The Engineering division recognizes the connection between the community's constructed environment and the community's natural environment. Efficient, professional assistance is provided to ensure responsible development practices that respect the natural landscape, bottomland, floodplains, and all the support. The division assists in the completion of many ongoing projects and development relative to the city's building and permitting processes.

The Engineering division is responsible for the maintenance and enforcement of the city's floodplain and floodway ordinances as mandated by FEMA's National Flood Insurance Program (NFIP). The division also acts as the city's floodplain administrator.

The Engineering division establishes consistent policies and procedures for addressing traffic-related issues that may arise along roadways within the city. The Engineering staff is responsible for performing engineering traffic studies, or other evaluations, in order to arrive at a satisfactory solution.

The Engineering division also designs major roadway improvements and improvements to the city's infrastructure to increase the capacity of the water and sewer systems and to better manage stormwater run-off. The improvements are designed in house and constructed by a private contractor. The staff provides everything from inspections to design specifications which, in turn, save the city hundreds of thousands of dollars each year.

Accomplishments for FY 2019 - 2020

- ✓ Started preliminary engineering for Old Conroe Rd.
- ✓ Constructed - Milltown Area Phase II and Underground utilities along SH 105 from IH-45 to SH 75
- ✓ Constructed - Bois D'Arc, Live Oak Creek, and Crighton Ridge
- ✓ Started construction on water line rehab projects - Lewis, Roberson, Dallas, Palestine, S. 3rd Street, Academy Dr., and Pozos and Adkins Area
- ✓ Started Construction - Seven Coves, SH 75 to Farrell Rd. through the Industrial Park (with utilities and traffic signals)
- ✓ Started construction on water system improvements - FM 1488, Water Well No. 25 and McCaleb/SH 105/Water Well No. 26
- ✓ Constructed projects - lift station replacement - Pebble Glen #2 and #3 Designed water projects cooling towers - Panorama (with site & agreement)
- ✓ Started Construction new South Conroe Wastewater Treatment Plant
- ✓ Completed Sanitary Sewer Evaluation Study (SSES)
- ✓ Continue to upgrade radars & flashing yellow arrows - traffic signals (SH 75 & SH 105)

Goals & Objectives for FY 2020 - 2021

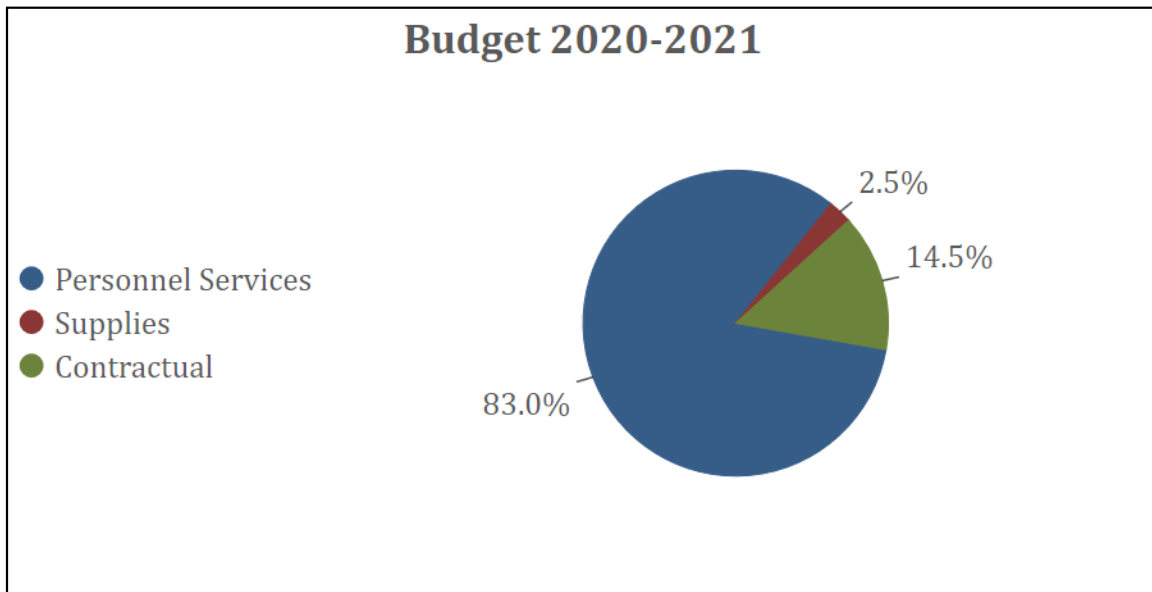
- Design the Underground Electrical Conversion - Downtown Alleys
- Design and construct Sidewalk - Loop 336 North (SH 75 to Thompson Street) and Davis Street (Pacific to 10th Street)
- Design Traffic Signal at Longmire Road and Wedgewood Boulevard
- Design and start construction Water Line Extension - Wally Wilkerson to FM 1484 (CIDC)
- Design and start construction Water Line Rehab - Rivershire and Gladstell Area
- Start Construction on various Trunk Line Replacement Projects and lift stations consolidation projects

Engineering 001-1570



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 2,444,734	\$ 2,562,270	\$ 2,540,574	\$ 2,651,759
Supplies	142,727	89,112	81,115	80,612
Contractual	344,513	679,319	683,314	463,919
Total	\$ 2,931,974	\$ 3,330,701	\$ 3,305,003	\$ 3,196,290



Engineering 001-1570



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
SPECIAL SERVICES				
Planning Commission	7	7	7	7
TOTAL SPECIAL SERVICES	7	7	7	7
PERSONNEL SERVICES				
Director of Capital Projects/Transportation	1	1	1	1
City Engineer	1	1	1	1
Administrative Specialist III	1	1	1	1
Administrative Specialist I	1	1	1	1
Senior Project Engineer	0	0	1	1
Project Engineer	3	3	2	2
Development Coordinator	2	2	2	2
Engineering Project Coordinator	1	1	1	1
Engineering Technician	2	2	2	2
Engineering Aide	4	5	6	6
Senior Engineering Inspector	3	3	4	4
Engineering Inspector	3	3	2	2
Engineering Assistant	1	1	1	1
TOTAL FULL TIME	23	24	25	25
PT Administrative Intern (Hours)	0	2,000	1,000	1,000
PT Project Engineer (Hours)	1,000	1,000	1,000	1,000
PT Engineering Aide (Hours)	0	1,000	1,000	1,000
TOTAL PART TIME HOURS	1,000	4,000	3,000	3,000
	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Number of Development Plans Reviewed	347	364	350	350
Number of MS4 Plans Reviewed	-	17	60	60
Number of Floodplain Plans Reviewed	-	21	50	50
Number of Plats Reviewed	199	145	135	135
Number of Inspections Performed	15,351	15,530	15,000	15,000
Number of Design Projects	28	24	29	19
Number of Construction Projects	22	38	57	17
Review Revenue	\$ 884,679	\$ 722,135	\$ 700,000	\$ 700,000

Building Inspections & Permits 001-1580



The Building Inspections Division assists in the completion of many ongoing projects and development relative to the City's Building and Permitting processes. The Building Inspection Team provides a review and inspections of construction and other development to ensure the quality of life, health, safety, and the welfare of citizens, by verifying the compliance of Building Codes and City Ordinances. The structural safety and quality of buildings provide safety, longevity, and value.

Accomplishments for FY 2019 - 2020

- ✓ Eliminated redundancies in department processes, improving productivity
- ✓ Streamlined the residential building permit intake, significantly lowering process time
- ✓ Published a comprehensive inspection checklist to aid residential builders
- ✓ Continued training and yearly certifications for staff
- ✓ Provided yearly updated and accurate reports to various departments and agencies
- ✓ Updated forms and applications
- ✓ Effectively responded to customer's issues and questions
- ✓ Processed more than 15,000 permits in a timely and effective manner
- ✓ Completed close to 40,000 building inspections
- ✓ Met with Trade Board members on the Electrical, Mechanical, and Plumbing Boards

Goals & Objectives for FY 2020 - 2021

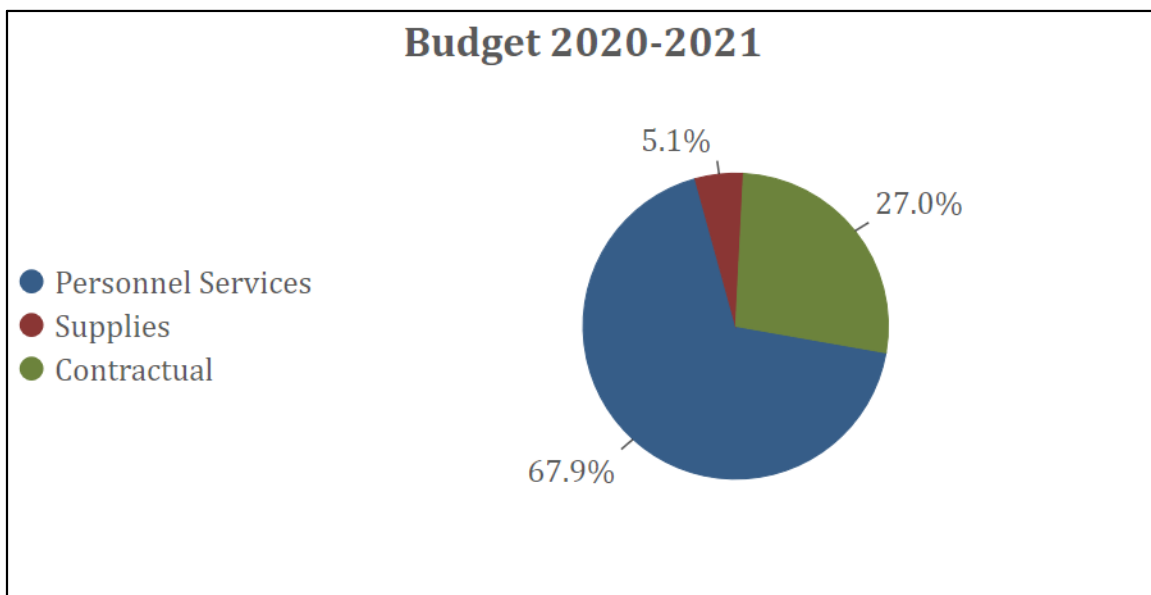
- Continue analyzing department processes to eliminate inefficiencies
- Continue improving cross-training for staff
- Exceed citizen's expectations & give outstanding customer service
- Update forms and applications relating to ordinance changes, building codes, and other such documents
- Effectively respond to customer's issues and questions
- Process permits timely and effectively
- Ensure quality service within permits
- Complete all necessary building inspections

Building Inspections & Permits 001-1580



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 35,301	\$ 1,288,454	\$ 1,241,126	\$ 1,265,752
Supplies	-	95,033	96,350	95,033
Contractual	666	102,375	102,250	502,375
Capital Outlay	-	10,255	2,000	-
Total	\$ 35,967	\$ 1,496,117	\$ 1,441,726	\$ 1,863,160



New Initiatives-Supplemental Budget Requests

CityView Software

\$400,000

Building Inspections & Permits 001-1580



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Building Official	0	0	1	1
Senior Building Inspector	0	0	1	1
Building Inspector	0	0	7	7
Permit Supervisor	0	0	1	1
Permit Technician	0	0	4	4
Permits and Plan Intake Coordinator	0	0	1	1
TOTAL FULL TIME	0	0	15	15
PT Permit Technician (Hours)	0	0	1,040	1,040
TOTAL PART TIME HOURS	0	0	1,040	2,080

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Number of Permits Issued	0	0	15,012	15,012
Number of Inspections	0	0	37,631	37,631
Revenue - Permits	\$ -	\$ -	\$ 3,438,932	\$ 3,438,932

The Building Official, eight (8) Building Inspectors, Building Inspector/Plan Reviewer, Permit Supervisor, three (3) Permit Technicians and a Permits and Plan Intake Coordinator were transferred from the Community Development Department in FY 2018-2019.

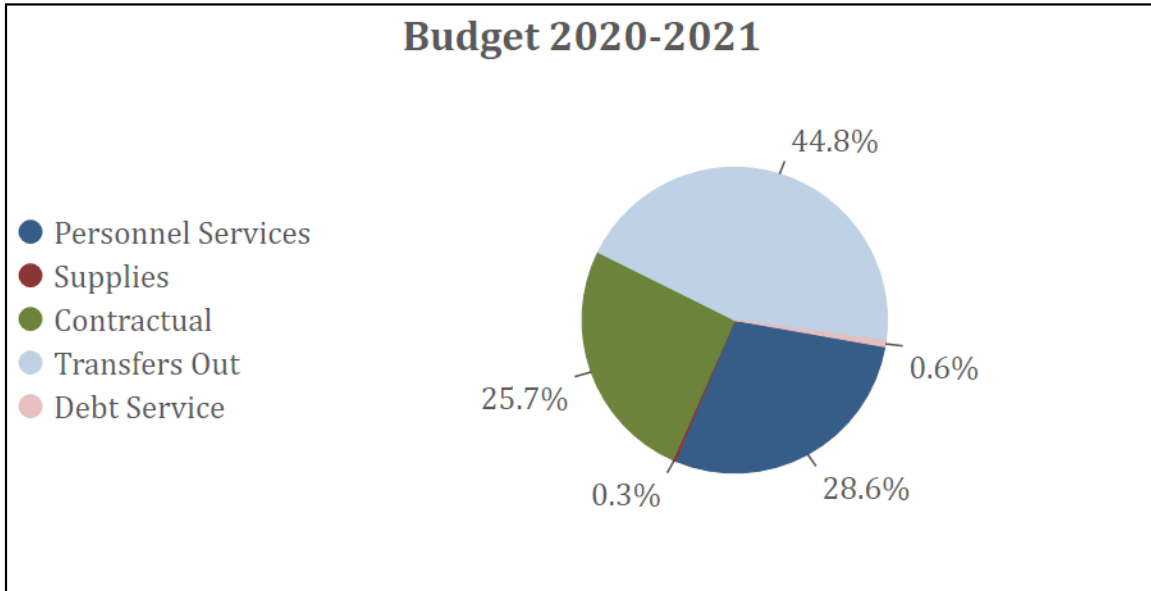
General Fund Non-Departmental 001-1800



The General Fund Non-Departmental costs include all expenses that are not specifically attributable to a Departmental operation. There are no Personnel positions associated with this department.

Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 1,833,915	\$ 2,962,531	\$ 1,934,970	\$ 3,810,385
Supplies	35,001	40,000	40,000	40,000
Contractual	3,490,264	3,493,745	3,425,534	3,425,565
Capital Outlay	327,050	-	45,763	-
Transfers Out	7,224,305	5,302,809	5,195,795	5,980,380
Debt Service	75,178	75,179	75,179	81,267
Total	\$ 12,985,713	\$ 11,874,264	\$ 10,717,241	\$ 13,337,597



General Fund Non-Departmental 001-1800



New Initiatives-Supplemental Budget Requests

2% Salary Market Adjustment	\$725,178
2% Salary Market Adjustment	\$21,309
2% Salary Market Adjustment	\$60,692
2% Salary Market Adjustment	\$120,288
3.5% MERIT Non-Civil Service Only	\$224,040
3.5% MERIT Non-Civil Service Only	\$750
3.5% MERIT Non-Civil Service Only	\$17,196
3.5% MERIT Non-Civil Service Only	\$36,069
20-21 IT Replacement	\$611,758
STEP Increases - Civil Service Only	\$719,635

WATER & SEWER OPERATING FUND

**FY 20-21 Budget Summary
Water and Sewer Operating Fund**

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Dollar FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Working Capital:		\$ 21,596,176	\$ 21,596,176	\$ -	\$ 21,309,104	\$ -	\$ 21,309,104	\$ -	0.0%
Revenues:									
Revenues	\$ 43,642,663	\$ 46,619,691	\$ 48,670,539	\$ 2,050,848	\$ 49,906,037	\$ -	\$ 49,906,037	\$ 3,286,346	7.0%
Total Revenues	\$ 43,642,663	\$ 46,619,691	\$ 48,670,539	\$ 2,050,848	\$ 49,906,037	\$ -	\$ 49,906,037	\$ 3,286,346	7.0%
Total Resources:	\$ 43,642,663	\$ 68,215,867	\$ 70,266,715	\$ 2,050,848	\$ 71,215,141	\$ -	\$ 71,215,141	\$ 3,286,346	4.8%
Expenditures:									
Utility Billing	\$ 1,336,711	\$ 1,254,692	\$ 1,338,857	\$ (84,165)	\$ 1,143,936	\$ 423,120	\$ 1,567,056	\$ 312,364	24.9%
Public Works	1,394,830	2,312,271	2,227,673	84,598	1,779,005	-	1,779,005	(533,266)	-23.1%
Water	4,445,553	4,928,314	4,763,476	164,838	4,705,775	514,200	5,219,975	291,661	5.9%
Surface Water	10,452,511	11,338,213	11,874,281	(536,068)	12,127,617	-	12,127,617	789,404	7.0%
Wastewater Treatment	5,486,457	3,098,973	3,001,689	97,284	3,059,170	619,367	3,678,537	579,564	18.7%
Sewer	2,373,833	3,595,217	2,817,677	777,540	3,047,117	500,000	3,547,117	(48,100)	-1.3%
Pump & Motor Maint	1,446,118	1,444,326	1,462,061	(17,735)	1,443,124	-	1,443,124	(1,202)	-0.1%
W/S Non-Departmental	17,639,266	21,549,541	21,471,897	77,644	25,993,350	357,572	26,350,922	4,801,381	22.3%
Total Expenditures	\$ 44,575,278	\$ 49,521,547	\$ 48,957,611	\$ 563,936	\$ 53,299,095	\$ 2,414,257	\$ 55,713,353	\$ 6,191,806	12.5%
New Working Capital:		\$ 18,694,320	\$ 21,309,104	\$ 2,614,784	\$ 17,916,046		\$ 15,501,788	\$ (3,192,532)	
60-Day Reserve:		\$ 8,141,342	\$ 8,048,631		\$ 8,762,371		\$ 9,159,275		
Over/(Under):		10,552,978	13,260,473		9,153,675		6,342,513		
Budget Contingency:		\$ 4,070,671	\$ 4,024,316		\$ 4,381,186		\$ 4,579,638		
Over/(Under) 30-Days:		6,482,307	9,236,158		4,772,490		1,762,875		

Breakdown of Transfer In:

Administrative Transfer (W/S)	\$ 485,588
Fleet Services Fund	60,000
Total	\$ 545,588

Breakdown of Transfer Out:

Revenue Debt Service Fund	\$ 16,909,019
Technology Replacement Fund	193,316
Sewer CIP Fund - Gravity Main Replacement (H55)	4,800,000
Facilities Management	91,750
Total	\$ 21,994,085

FY 20-21 Budget Summary by Category
Water and Sewer Operating Fund

	FY 19-20 Budget	FY 19-20 Estimate	Under/ (Over)	FY 20-21 Base	FY 20-21 Supplemental	FY 20-21 Proposed
Personnel	\$ 7,118,950	\$ 6,626,060	\$ 492,890	\$ 6,941,891	\$ 420,297	\$ 7,362,188
Supplies	2,923,676	3,043,463	(119,787)	2,748,787	16,400	2,765,187
Contractual	18,941,105	19,487,194	(546,089)	18,865,625	306,545	19,172,170
Capital Outlay	896,602	158,447	738,155	746,000	1,477,700	2,223,700
Transfers	19,073,479	19,074,712	(1,233)	23,435,146	193,316	23,628,462
Debt Service	567,735	567,735	-	561,646	-	561,646
Total	\$ 49,521,547	\$ 48,957,611	\$ 563,936	\$ 53,299,095	\$ 2,414,258	\$ 55,713,353

FY 20-21 Supplemental Requests Water Sewer Operating Fund

Department / Division		ID	Supplemental Request Title	Requested Amount ¹	FY 19-20 Purchase ²	FY 20-21 Approved ³	TYPE
002-2800	Utility Billing	446	3rd Party Printing and Postage Increase	\$ 50,000	\$ -	\$ 50,000	Non-Discretionary Adjustment
002-2800	Utility Billing	450	Remit Plus Software Maintenance Program Increase	500	-	-	Non-Discretionary Adjustment
002-2800	Utility Billing	452	ETS Credit Card Fees Increase	136,734	-	-	Non-Discretionary Adjustment
002-2800	Utility Billing	486	3rd Party Meter/Register Replacement for Stuck Meters	48,500	-	48,500	New Program
002-2800	Utility Billing	460	Meter Technician - Eff. 10/1/20	120,325	-	120,325	New Personnel
002-2800	Utility Billing	472	MUD 126 Meters and Vaults Change Out	204,295	-	204,295	New Program
002-2800	Utility Billing	442	Meter Technician Cellular Phone Service	3,390	-	-	Non-Discretionary Adjustment
002-2800	Utility Billing	480	Hands Free Phone Head Sets	3,500	-	-	Replacement Equipment
002-2800	Utility Billing	485	Metal Detector	1,100	-	-	New Equipment
002-2800	Utility Billing	459	Replace Chairs and Mats	4,700	-	-	Replacement Equipment
002-2800	Utility Billing	451	Replace Office Safe	4,600	-	-	Replacement Equipment
Utility Billing Total				\$ 577,643	\$ -	\$ 423,120	
002-2810	Public Works	331	Permit Technician - Eff. 10/1/20	52,779	-	-	New Personnel
Public Works Total				\$ 52,779	\$ -	\$ -	
002-2820	Water	327	Water Plant Operator - EEff. 10/1/20	\$ 136,687	-	\$ -	New Personnel
002-2820	Water	328	Fire Hydrant Preventative Maintenance Program	100,000	-	-	New Program
002-2820	Water	394	Upgrade Unit 1228 to 1/2 ton Crew Cab 4WD	14,200	-	14,200	VERF - Upgrades Only
002-2820	Water	370	Water Infrastructure Repairs	1,000,000	-	500,000	New Program
Water Total				\$ 1,250,887	\$ -	\$ 514,200	
002-2881	Wastewater Treatment Plant	338	Conroe Central Wastewater Op. Foreman - Eff. 3/1/21	\$ 123,767	-	\$ 88,161	New Personnel
002-2881	Wastewater Treatment Plant	272	Conroe Central Wastewater Operator - Eff. 3/1/21	41,701	-	41,851	New Personnel
002-2881	Wastewater Treatment Plant	271	Conroe Central Roll Off Truck	180,000	-	-	New Equipment
002-2881	Wastewater Treatment Plant	319	Conroe Central Truck Driver - Eff. 3/1/21	54,524	-	-	New Personnel
002-2881	Wastewater Treatment Plant	320	Conroe Central Press Operator - Eff. 3/1/21	33,908	-	33,908	New Personnel
002-2881	Wastewater Treatment Plant	270	Conroe Central Roll Off Sludge Containers	30,000	-	-	New Equipment
002-2881	Wastewater Treatment Plant	275	Conroe Central WWTP Pump Mechanic - Eff. 3/1/21	39,143	-	39,143	New Personnel
002-2881	Wastewater Treatment Plant	321	Conroe Central Maintenance Technician I - Eff. 3/1/21	36,304	-	36,304	New Personnel
002-2881	Wastewater Treatment Plant	341	Conroe Central Office Furniture	35,000	-	-	New Equipment
002-2881	Wastewater Treatment Plant	404	Conroe Central Fiber Connectivity	300,000	-	300,000	New Equipment
002-2881	Wastewater Treatment Plant	342	Conroe Central Lab Equipment	20,000	-	-	New Equipment
002-2881	Wastewater Treatment Plant	403	Conroe Central WWTP IT Hardware	80,000	-	80,000	New Equipment
002-2881	Wastewater Treatment Plant	462	Conroe Central Fork Lift	60,000	-	-	New Equipment
002-2881	Wastewater Treatment Plant	340	Conroe Central Operations 2- Golf Carts	20,000	-	-	New Equipment
Wastewater Treatment Plant Total				\$ 1,054,347	\$ -	\$ 619,367	
002-2882	Sewer	366	Sewer Camera	\$ 70,000	-	\$ -	Replacement Equipment
002-2882	Sewer	367	Sewer Infrastructure Repairs	1,000,000	-	500,000	New Program
Sewer Total				\$ 1,070,000	\$ -	\$ 500,000	
002-2883	Pump and Motor Maintenance	267	1/2 ton 4 door short wheel base Truck [unit 1305]	\$ 8,000	-	\$ -	VERF - Upgrades Only
Pump and Motor Maintenance Total				\$ 8,000	\$ -	\$ -	

FY 20-21 Supplemental Requests Water Sewer Operating Fund

Department / Division		ID	Supplemental Request Title	Requested Amount ¹	FY 19-20 Purchase ²	FY 20-21 Approved ³	TYPE
002-2900	W/S Non-Departmental	513	3.5% MERIT Non-Civil Service Only	\$ 61,915	-	\$ 61,915	Enhanced Program
002-2900	W/S Non-Departmental	530	20-21 Health Dental Vision Insurance Increase	166,530	-	-	Non-Discretionary Adjustment
002-2900	W/S Non-Departmental	499	2% Salary Market Adjustment	102,341	-	102,341	Enhanced Program
002-2900	W/S Non-Departmental	537	20-21 IT Replacement	193,316	-	193,316	New Program
002-2900	W/S Non-Departmental	524	VERF Contribution - Water & Sewer (002)	255,423	-	-	Replacement Equipment
W/S Non-Departmental Total				\$ 779,525	\$ -	\$ 357,572	
Grand Total				\$ 4,793,181	\$ -	\$ 2,414,258	

Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 19-20 Purchase - The amount approved for purchase with savings in the current fiscal year, rather than putting the item in the next fiscal year.
3. FY 20-21 Approved - These items are included in the Operating Budget as supplementals.

Notes:

If there is no funding listed in the FY 19-20 Purchase or FY 20-21 Approved columns, then the supplemental request was not approved.

Water & Sewer Operating Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
5105 - Groundwater Conservation Fee	\$ 191,067	\$ 186,013	\$ 197,798	\$ 197,798
5100 - Water Charges	13,893,671	14,947,753	14,380,964	15,100,211
5110 - Sewer Charges	14,923,761	17,215,254	17,842,327	20,071,162
5115 - Surface Water Conversion Fee	9,977,571	10,786,185	11,181,877	11,181,877
5116 - Discharged Water Sales	93,167	151,116	151,118	302,244
5120 - Water Taps	530,910	503,697	488,893	415,956
5130 - Sewer Taps	109,980	105,391	48,517	54,411
5140 - Reconnects	4,227	3,525	2,950	4,085
5150 - Service Charges	368,621	350,744	359,480	365,697
5170 - Special Revenue/Water & Sewer	-	-	24,100	29,773
5180 - Pretreatment Fees	292,697	325,491	260,816	304,566
Charges for Sales and Services Subtotal	\$ 40,385,672	\$ 44,575,169	\$ 44,938,840	\$ 48,027,780
6106 - Intergovernmental - Local	989,529	712,000	734,982	740,000
6107 - Intergovernmental - State	-	-	7,897	-
6108 - Intergovernmental - Federal	-	-	34,882	-
Intergovernmental Subtotal	\$ 989,529	\$ 712,000	\$ 777,761	\$ 740,000
6010 - Interest On Investments	567,863	421,849	251,262	117,887
Investment Income Subtotal	\$ 567,863	\$ 421,849	\$ 251,262	\$ 117,887
6015 - FMV Adjustment - Investments	79,895	-	-	-
Net Change in Fair Value of Investments Subtotal	\$ 79,895	\$ -	\$ -	\$ -
6020 - Penalty and Interest	473,749	481,747	383,926	472,382
Penalties and Interest Subtotal	\$ 473,749	\$ 481,747	\$ 383,926	\$ 472,382
6060 - Unanticipated Revenues	(33,951)	36,808	8,087	2,400
6070 - Short and Over	16	-	161	-
6080 - Donations	158,625	-	-	-
6110 - Insurance Proceeds	613,876	-	1,254,544	-
Miscellaneous Subtotal	\$ 738,566	\$ 36,808	\$ 1,262,792	\$ 2,400
6550 - Transfer In	407,390	392,118	1,055,958	545,588
Transfers In Subtotal	\$ 407,390	\$ 392,118	\$ 1,055,958	\$ 545,588
Total Revenues	\$ 43,642,664	\$ 46,619,691	\$ 48,670,539	\$ 49,906,037



Utility Billing's mission is to ensure accuracy in the assessment of user charges; maintain professional and responsive service; answer inquiries from customers; provide accurate and timely billings through progressive and innovative systems. This includes ensuring accuracy and efficiency in the collection of data in relation to water and sewer consumption. The quick installation of new service remains high on the list of departmental priorities. The services provided are all completed providing a positive attitude to all.

Accomplishments for FY 2019 - 2020

- ✓ Implemented monthly tracking program for services offered by Utility Billing
- ✓ Coordinated new city address files to Montgomery County and PMAM Alarm Company to keep the City of Conroe database billing files current
- ✓ Implemented other payment options for customers (IVR system for credit card phone payments)
- ✓ Completed all monthly bills on schedule
- ✓ Coordinated the annual Document Shredding Recycling Event for the City
- ✓ Developed quarterly business reviews with the solid waste provider for the City of Conroe
- ✓ Assisted in planning for the Interstate Batteries Recycle Event in October 2019
- ✓ Assisted in coordinating the Recycle Event by Conroe/Montgomery County Precinct 1 Recycle Facility
- ✓ Made presentations to H-GAC regarding results of the solid waste recycling grant program
- ✓ Researched Neptune Mach 10 water meters

Goals & Objectives for FY 2020 - 2021

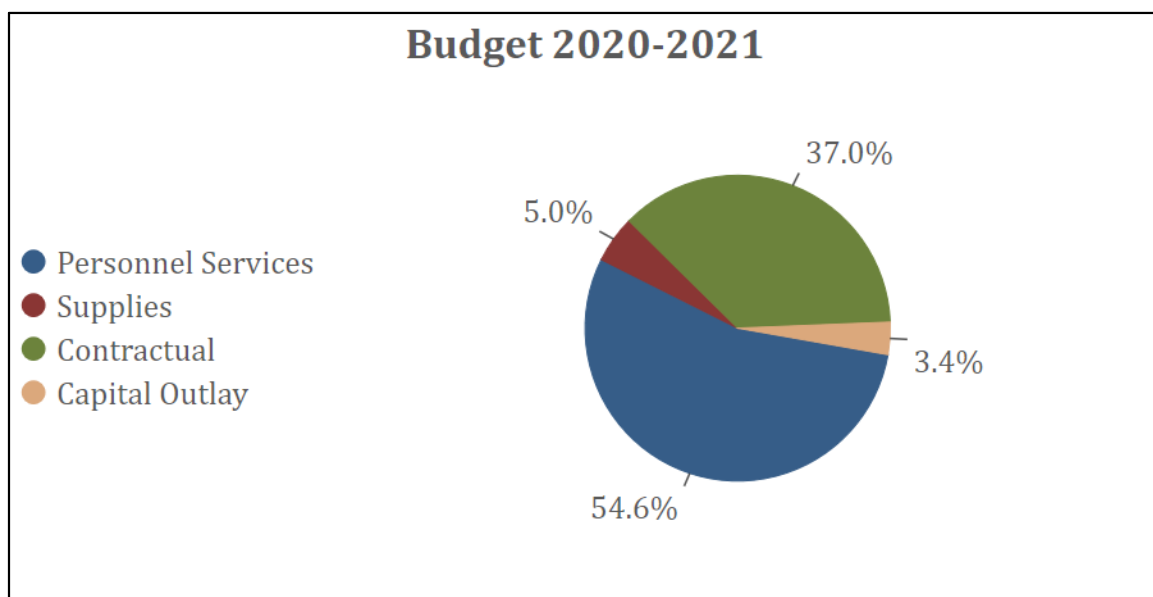
- Research Energy Efficiency Project with Ameresco to replace water meters City-wide
- Develop an office training program for Excel
- Develop quarterly customer service training for Account Representatives
- Continue to update the Utility Billing Department Standard Operating Procedures for Account Representatives and Meter Technicians as needed
- Train all employees on cybersecurity
- Coordinate annual Document Shredding Recycling Event for the City
- Help coordinate recycle event with Interstate Batteries

Utility Billing 002-2800



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 886,121	\$ 785,932	\$ 803,351	\$ 856,003
Supplies	74,473	78,498	76,300	78,098
Contractual	376,116	368,660	437,604	579,455
Capital Outlay	-	21,602	21,602	53,500
Total	\$ 1,336,710	\$ 1,254,692	\$ 1,338,857	\$ 1,567,056



New Initiatives-Supplemental Budget Requests

3rd Party Printing and Postage Increase	\$50,000
Meter Technician - Effective 10/1/2020	\$13,500
Meter Technician - Effective 10/1/2020	\$40,000
Meter Technician - Effective 10/1/2020	\$34,253
Meter Technician - Effective 10/1/2020	\$2,811
Meter Technician - Effective 10/1/2020	\$5,588
Meter Technician - Effective 10/1/2020	\$157
Meter Technician - Effective 10/1/2020	\$13,116
Meter Technician - Effective 10/1/2020	\$500
Meter Technician - Effective 10/1/2020	\$600
Meter Technician - Effective 10/1/2020	\$4,300

Utility Billing 002-2800



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Utility Billing Manager	1	1	1	1
Senior Meter Technician	1	1	1	1
Meter Technician	4	4	4	5
Senior Account Representative	1	1	1	1
Account Representative	3	4	4	4
TOTAL FULL TIME	10	11	11	12

	Actual 2017-2018	Estimated 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Number of connect service orders	3,141	3,455	3,801	4,257
Number of occupant change service orders	1,819	2,001	2,201	2,421
Number of disconnect service orders	2,105	2,315	2,546	2,622
Number of reinstate service orders	4,030	4,433	4,876	5,022
Total number of transactions completed	19,895	21,884	23,873	24,563
Total number of utility billings	236,600	248,430	260,851	273,893



The Public Works Department includes the management and supervision of the Street, Drainage Maintenance, Pump and Motor Maintenance, Signal Maintenance, Sign Maintenance, Water Production, Water Maintenance, Sewer Maintenance, and Wastewater Treatment Plant divisions. The Public Works Administration Department strives to provide a quality of life to the citizens of the City of Conroe by managing current resources dedicated to the provision of water and sewer utilities, maintenance of streets and drainage, and maintenance of traffic signals while always planning for the future. The department assists in the engineering design standards and construction criteria for many programs required by state and federal law. The department is also involved in the planning of the water distribution emergency response plan.

Accomplishments for FY 2019 - 2020

- ✓ Trained staff and collected asset data for CarteGraph OMS software
- ✓ Implemented Texas Commission on Environmental Quality approved Customer Service Inspection archive
- ✓ Completed ordinance revisions for Pretreatment Major Modification and Cross Connection Control
- ✓ Managed and completed project for First Street Water Elevated Storage Tank demolition
- ✓ Managed and completed project for Robinwood tank rehab
- ✓ Issued 11,564 tasks/work orders
- ✓ The call center took 15,000 calls
- ✓ Issued 5,000 requests from the public to create tasks/work orders

Goals & Objectives for FY 2020 - 2021

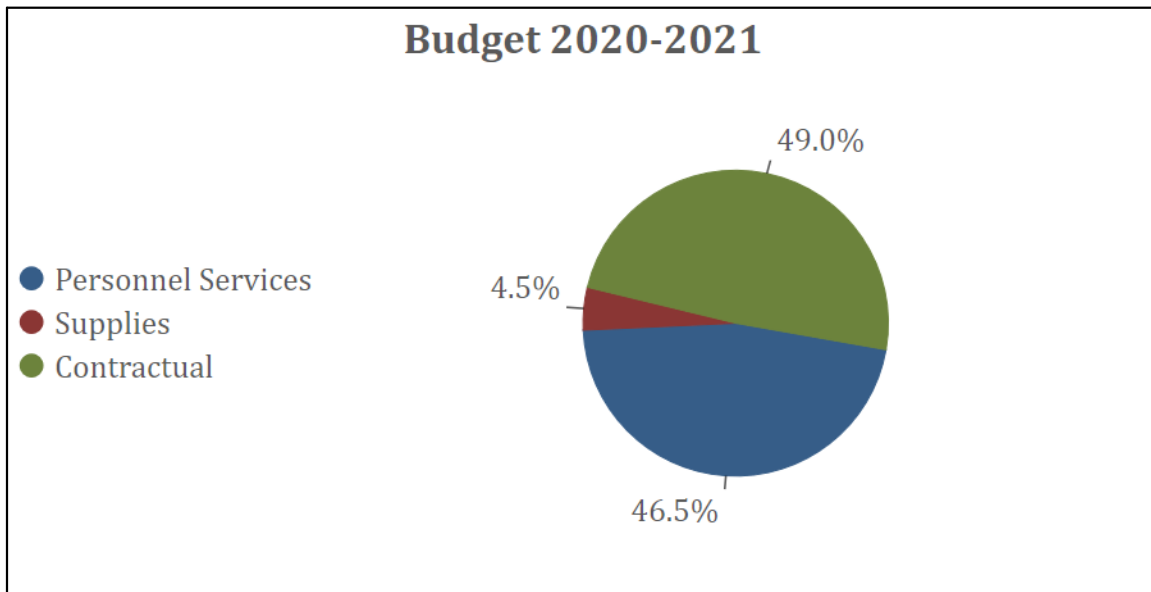
- Implement a Permit Technician position within Public Works to receive water and sewer tap applications
- Update Public Works website to reflect new water and sewer process for water and sewer tap applications and installation
- Create and maintain social media sites for Public Works to offer City of Conroe residents better communication and allow for Public Works alerts to be reported quickly
- Have citizen reporting capabilities for Public Works issues with a link to Cartegraph
- Populate missing asset data into Cartegraph

Public Works 002-2810



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 808,600	\$ 800,474	\$ 771,913	\$ 827,208
Supplies	79,647	75,115	81,500	80,115
Contractual	506,584	1,436,682	1,374,260	871,682
Total	\$ 1,394,831	\$ 2,312,271	\$ 2,227,673	\$ 1,779,005



Public Works 002-2810



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Director of Public Works	1	1	1	1
Assistant Director Public Works	1	1	1	1
Administrative Assistant	1	1	1	1
Administrative Specialist I	2	2	1	0
Administrative Specialist II	0	0	1	2
Utilities Manager	1	1	1	1
Asset Management Specialist	0	1	1	1
TOTAL FULL TIME	6	7	7	7

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Work Orders / Tasks Issued	14,300	11,800	11,564	12,500
Requests for Tasks / Work Orders	4,850	4,500	5,000	6,000
Call Center Calls Taken	19,200	17,500	15,000	18,000
Water and Sewer Tap Applications	0	0	250	1,500



The Water Department provides the installation of water services and lines to residential and commercial customers. Staff participates in the relocating of lines, repair of broken lines, replacement of faulty meters, and new construction. The Water Production division of this department maintains 24 active City of Conroe water wells, storage tank facilities, and pressure control stations.

Accomplishments for FY 2019 - 2020

- ✓ Kept the water tap and waterline work order completion time to a minimum
- ✓ Maintained a Superior Water rating through Texas Commission on Environmental Quality (TCEQ)
- ✓ Completed 2,900+ maintenance and production department tasks
- ✓ Completed 7,500+ water utility locates
- ✓ Maintained the Safety Program for the Public Works Department
- ✓ Completed the rehabilitation of Main St water well
- ✓ Completed the rehabilitation of Industrial Park water plant
- ✓ Completed the rehabilitation of Robinwood water plant elevated water storage tank
- ✓ Completed the demolition of First St water plant elevated storage tank
- ✓ Began the Corrosion Control Study on the water distribution system

Goals & Objectives for FY 2020 - 2021

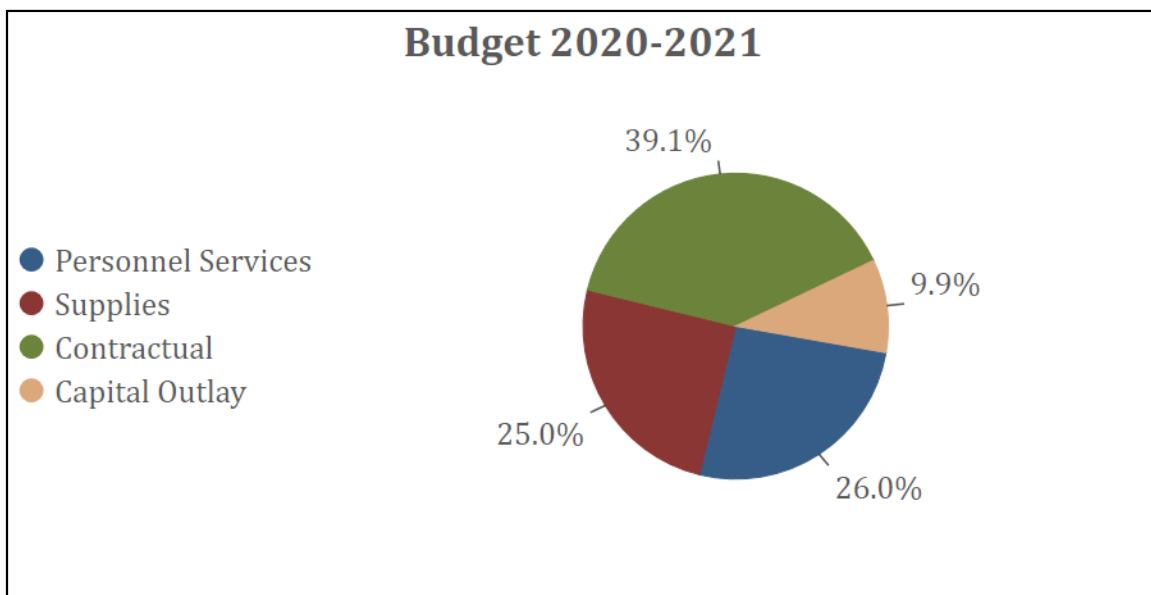
- Complete all of the water taps within 10 days of approval
- Update the water distribution maps
- Implement the proactive fire hydrant preventative maintenance program
- Maintain Conroe's Superior Water Quality rating through TCEQ
- Continue the valve identification program
- Continue replacing current BACT sample sites with sample stations
- Complete the Corrosion Control Study of the water distribution system
- Replace the Pollok Water Plant groundwater storage tank
- Rehab or replace Main St and First St water plant groundwater storage tanks

Water 002-2820



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 1,431,511	\$ 1,457,140	\$ 1,292,976	\$ 1,359,601
Supplies	1,318,633	1,438,500	1,437,600	1,304,300
Contractual	1,639,202	2,032,674	2,032,900	2,041,874
Capital Outlay	56,206	-	-	514,200
Total	\$ 4,445,552	\$ 4,928,314	\$ 4,763,476	\$ 5,219,975



New Initiatives-Supplemental Budget Requests

Water Infrastructure Repairs	\$500,000
Upgrade Unit 1228 to 1/2 ton Crew Cab 4WD	\$14,200

Water 002-2820



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Superintendent Water/Sewer Maintenance and Water Production	1	1	1	1
Foreman Water and Sewer Maintenance	1	1	1	1
Foreman Water Production	1	1	1	1
Maintenance Crew Leader II	2	3	2	2
Maintenance Crew Leader I	1	1	1	1
Utility Locator	0	0	1	1
Maintenance Technician I	2	4	4	4
Water Plant Operator	4	4	4	4
Maintenance Technician II	0	1	1	1
TOTAL FULL TIME	12	16	16	16
	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Water locates	9,100	11,000	12,000	7,500
Water taps	124	191	220	104
Water main extensions (linear feet)	1,500	7,500	1,000	500
Water leak repairs	721	805	850	800
Gallons water produced (in billions)	3.8	3.8	3.9	3.9

Reclassification of one (1) Heavy Equipment Operator to Sewer Maintenance Foreman in 002-2882.

Surface Water 002-2821



The City is a participant in the San Jacinto River Authority (SJRA) Groundwater Reduction Plan (GRP). The SJRA has constructed a surface water treatment facility and transmission system to provide treated surface water to the City. The transmission system was interconnected to the City's water system, and in December 2015, the City started receiving treated surface water. Based on the agreement between the City and the SJRA, the City pays the SJRA for groundwater pumped from the Jasper aquifer and for treated surface water from Lake Conroe.

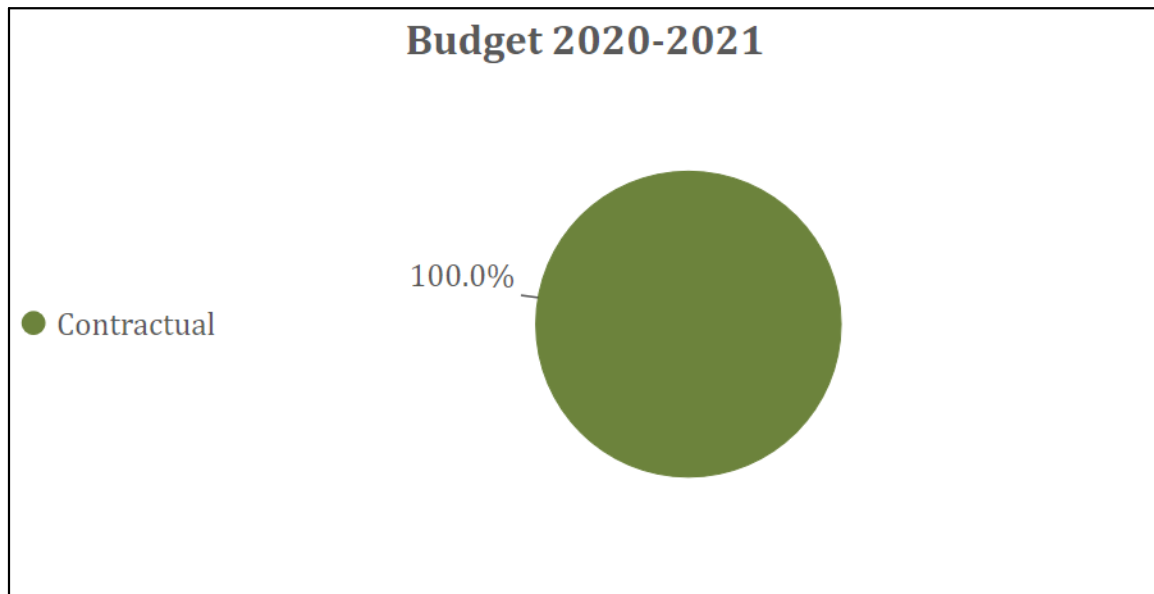
The Surface Water Department includes costs for providing treated surface water through the San Jacinto River Authority (SJRA). This is a pass-through cost that is charged to customers in the Surface Water Conversion Fee. The proposed cost is based on the SJRA rate and historical water usage. Effective October 2017, all expenses for Surface Water & Plumage costs are recorded in this Department and were previously included in Non-Departmental Contract Services (2900-8060). There are no personnel items associated with this department.

Surface Water 002-2821



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ 10,452,511	\$ 11,338,213	\$ 11,874,281	\$ 12,127,617
Total	\$ 10,452,511	\$ 11,338,213	\$ 11,874,281	\$ 12,127,617



Surface Water 0002-2821



Rate History per 1,000 gallons

Fiscal Year	SJRA				City	
	Pumpage Fee	% Increase	Surface Water Fee	% Increase	SWC Fee	% Increase
09-10	\$ 0.50				\$ 0.50	
10-11	\$ 0.50	0.0%			\$ 0.75	50.0%
11-12	\$ 0.75	50.0%			\$ 1.05	40.0%
12-13	\$ 1.25	66.7%			\$ 1.50	42.9%
13-14	\$ 1.75	40.0%			\$ 2.10	40.0%
14-15	\$ 2.25	28.6%			\$ 2.70	28.6%
15-16	\$ 2.32	3.1%	\$ 2.51		\$ 2.95	9.3%
16-17	\$ 2.50	7.8%	\$ 2.69	7.2%	\$ 2.85	-3.4%
17-18	\$ 2.64	5.6%	\$ 2.83	5.2%	\$ 3.15	10.5%
18-19	\$ 2.64	0.0%	\$ 2.83	0.0%	\$ 3.15	0.0%
19-20	\$ 2.73	3.4%	\$ 3.15	11.3%	\$ 3.40	7.9%
20-21	\$ 2.73	0.0%	\$ 3.15	0.0%	\$ 3.40	0.0%

SWC - Surface Water Conservation

SJRA - San Jacinto River Authority

Wastewater Treatment Plant 002-2881



The Wastewater Treatment department operates the City of Conroe's Southwest Wastewater Treatment Facility permitted for 12 Million Gallons a day. The Wastewater Treatment department prides itself on continuing to outperform the requirements set and regulated by the Texas Commission on Environmental Quality (TCEQ) and the Environmental Protection Agency (EPA).

The City of Conroe's Wastewater Department administers the Industrial Pretreatment program by issuing permits to industrial users within the city limits of Conroe while monitoring their discharge through sampling, monthly reports and semi-annual inspections.

The City's wastewater treatment facility plays a vital role in the protection of the waters of The State of Texas and the environment in and around the City of Conroe.

Accomplishments for FY 2019 - 2020

- ✓ The Wastewater Treatment Plant (WWTP) discharged approximately 2.99 billion gallons of wastewater effluent into the San Jacinto River within the limits established by the Texas Commission on Environmental Quality (TCEQ) discharge permit
- ✓ Processed and disposed of approximately 18,000 cubic yards of municipal bio-solids for beneficial reuse
- ✓ Successfully upgraded the TCEQ Discharged permit from a Class "B" 10 million Gallon a Day Facility to a Class "A" 12 Million Gallon a Day Facility
- ✓ Completed the rebuild of Clarifier #4
- ✓ Completed the TCEQ required Technically Based Local Limit Redevelopment to ensure the plant meets and exceeds the requirements set by the TCEQ discharge permit
- ✓ Pretreatment Technician completed 330 inspections of Grease Traps and issued 115 mandatory service orders to reduce Sanitary Sewer Overflows

Goals & Objectives for FY 2020 - 2021

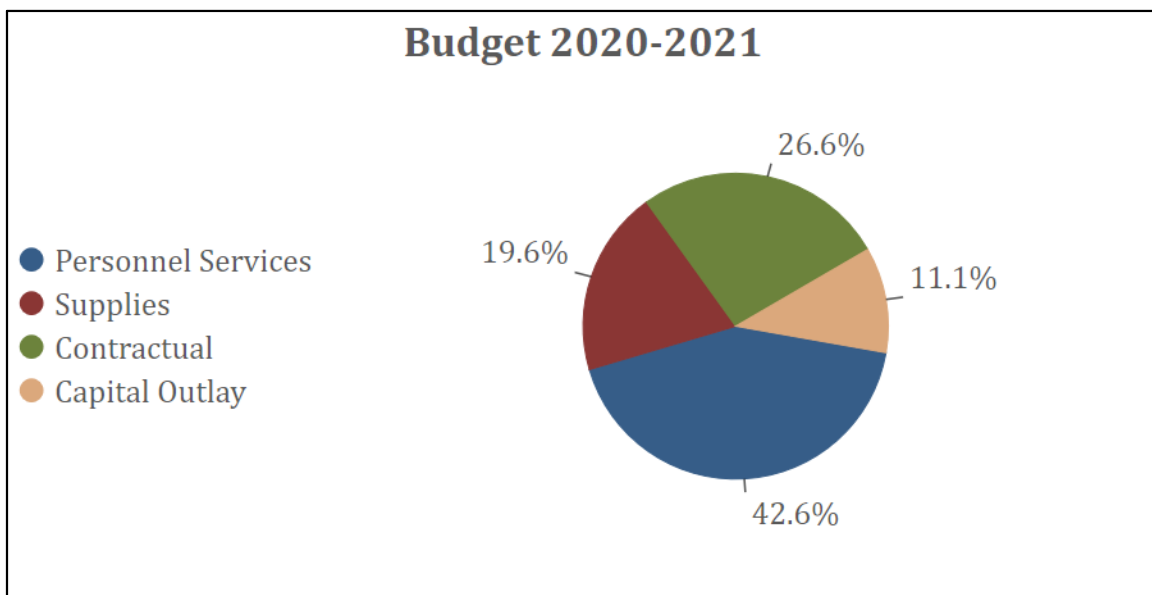
- Wastewater Treatment Plant (WWTP) to discharge approximately 3.2 billion gallons of wastewater effluent into the San Jacinto River within the limits established by the Texas Commission on Environmental Quality (TCEQ) discharge permit
- Upgrades to produce a better quality bio-solids with the possibility of energy savings at the Wastewater Plant
- Continue to improve the grease trap program through community outreach and education for the prevention of Sanitary Sewer Overflows
- Continue to look for new innovative and less costly ways to meet the discharge permit ultimately saving money through energy costs
- Implement mobile computerized operational software to have real-time data for treatment plant staff and further reduce paper usage

Wastewater Treatment Plant 002-2881



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 1,160,701	\$ 1,349,736	\$ 1,212,009	\$ 1,568,668
Supplies	739,445	700,261	724,235	722,509
Contractual	2,898,890	1,048,976	1,057,600	977,360
Capital Outlay	687,422	-	7,845	410,000
Total	\$ 5,486,458	\$ 3,098,973	\$ 3,001,689	\$ 3,678,537



Wastewater Treatment Plant 002-2881



New Initiatives-Supplemental Budget Requests

Conroe Central Wastewater Operator - Effective 3/1/2021	\$750
Conroe Central Wastewater Operator - Effective 3/1/2021	\$24,286
Conroe Central Wastewater Operator - Effective 3/1/2021	\$2,500
Conroe Central Wastewater Operator - Effective 3/1/2021	\$1,993
Conroe Central Wastewater Operator - Effective 3/1/2021	\$3,962
Conroe Central Wastewater Operator - Effective 3/1/2021	\$109
Conroe Central Wastewater Operator - Effective 3/1/2021	\$7,651
Conroe Central Wastewater Operator - Effective 3/1/2021	\$600
Conroe Central WWTP Pump Mechanic - Effective 3/1/2021	\$1,000
Conroe Central WWTP Pump Mechanic - Effective 3/1/2021	\$22,029
Conroe Central WWTP Pump Mechanic - Effective 3/1/2021	\$2,500
Conroe Central WWTP Pump Mechanic - Effective 3/1/2021	\$1,685
Conroe Central WWTP Pump Mechanic - Effective 3/1/2021	\$3,577
Conroe Central WWTP Pump Mechanic - Effective 3/1/2021	\$101
Conroe Central WWTP Pump Mechanic - Effective 3/1/2021	\$7,651
Conroe Central WWTP Pump Mechanic - Effective 3/1/2021	\$600
Conroe Central Press Operator - Effective 3/1/2021	\$750
Conroe Central Press Operator - Effective 3/1/2021	\$20,979
Conroe Central Press Operator - Effective 3/1/2021	\$2,645
Conroe Central Press Operator - Effective 3/1/2021	\$1,605
Conroe Central Press Operator - Effective 3/1/2021	\$3,407
Conroe Central Press Operator - Effective 3/1/2021	\$96
Conroe Central Press Operator - Effective 3/1/2021	\$3,826
Conroe Central Press Operator - Effective 3/1/2021	\$600
Conroe Central Maintenance Technician I - Effective 3/1/2021	\$750
Conroe Central Maintenance Technician I - Effective 3/1/2021	\$19,981

Wastewater Treatment Plant 002-2881



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Superintendent Wastewater Plant	1	1	1	1
Assistant Superintendent Wastewater Plant	0	1	1	1
Pretreatment Coordinator	1	1	1	1
Pretreatment Technician	1	1	1	1
Foreman Wastewater Plant	1	0	2	3
Wastewater Plant Operator	5	5	8	9
Maintenance Technician I	1	1	1	2
Driver/Press Operator	1	1	1	3
Foreman Wastewater Plant Operations	0	2	0	0
Pump Mechanic	1	1	1	2
TOTAL FULL TIME	12	12	17	23

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Treated wastewater discharged (in billion gallons)	2.990	3.000	3.200	3.520
Sludge hauled (cubic yards)	17,431	18,000	18,000	1,980
Grit hauled (cubic yards)	753	800	800	880

The Wastewater Treatment Plant division is authorized to hire one (1) Pump Mechanic, one (1) Driver, one (1) Press Operator, one (1) Maintenance Technician I, one (1) Plant Operator, and a one (1) Foreman Wastewater Plant, on March 1, 2021 for the Central Wastewater Treatment Plant.



The Sewer Department performs sewer collection system preventative maintenance and repairs, installation of sewer taps to residential and commercial customers, and performs new construction related to the sewer collection system. This department also handles the multiple tasks of the Sanitary Sewer Overflow Initiative program.

Accomplishments for FY 2019 - 2020

- ✓ Maintained sewer tap and sewer system repair completion time to a minimum
- ✓ Continued on-going inspections of easements for inflow and infiltration issues
- ✓ Maintained the Safety Program for the Public Works Department
- ✓ Continued data collection on manholes and sewer lines for GIS and asset management systems
- ✓ Completed 1,400+ maintenance tasks
- ✓ Completed 7,500+ sewer system utility locates
- ✓ Began the trunk main sewer system ROW clearing and maintenance program

Goals & Objectives for FY 2020 - 2021

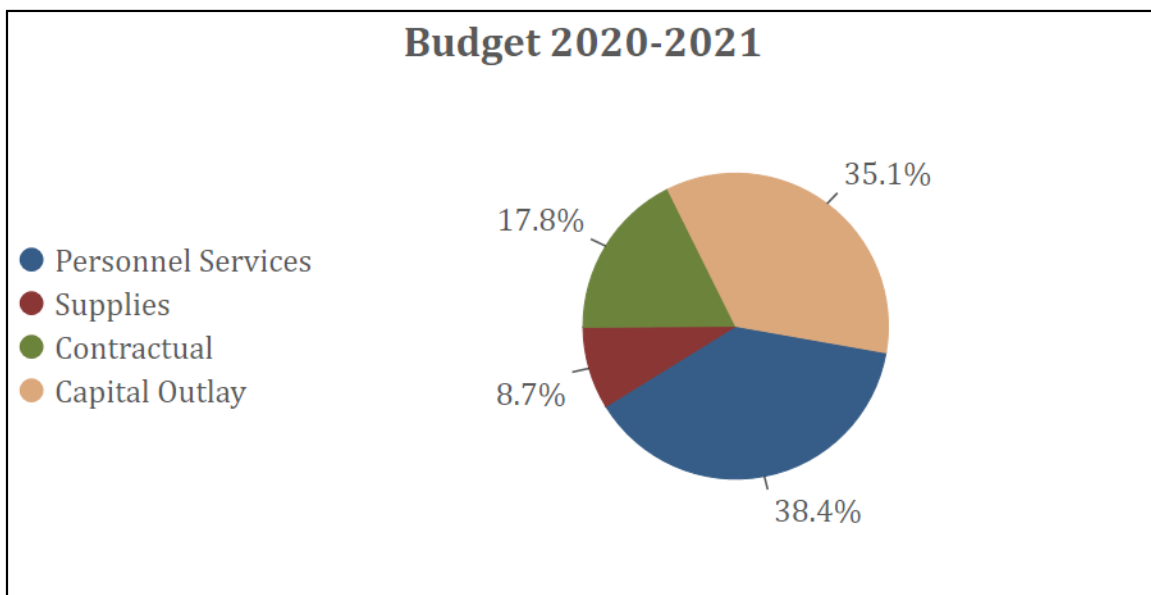
- Keep sewer collection system maps updated
- Continue to keep sewer maintenance work order completion time to a minimum
- Complete all sewer taps within 10 days of approval
- Continue monthly preventative maintenance program
- Reduce stop ups and overflows by continuing to identify problem areas
- Complete the trunk main sewer system ROW clearing and begin the on-going maintenance of easements

Sewer 002-2882



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 1,427,436	\$ 1,298,466	\$ 1,379,023	\$ 1,362,856
Supplies	370,906	429,683	429,683	308,500
Contractual	175,628	992,068	879,971	629,761
Capital Outlay	399,863	875,000	129,000	1,246,000
Total	\$ 2,373,833	\$ 3,595,217	\$ 2,817,677	\$ 3,547,117



New Initiatives-Supplemental Budget Requests

Sewer Infrastructure Repairs \$500,000

Sewer 002-2882



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Foreman Water and Sewer Maintenance	0	0	1	1
Maintenance Crew Leader II	5	5	5	5
Maintenance Crew Leader I	1	1	1	1
Maintenance Technician I	12	12	12	12
TOTAL FULL TIME	18	18	19	19
	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Sewer locates	9,100	11,000	12,000	7,500
Sewer taps	34	46	60	20
Sewer main extensions linear feet	1,500	1,000	1,000	200
Sewer main repairs	72	85	100	68
Sewer stop ups	404	342	400	320
Sewer mains cleaned (linear feet)	305,000	260,048	375,000	279,000

Pump & Motor Maintenance 002-2883



The goal of the Pump & Motor Maintenance Department shall be to operate a comprehensive and versatile time-phased program that will maintain or improve the value and optimize the life of the equipment, facilities and grounds in a safe reliable, and attractive condition. This department also compiles and maintains a list of all electric motors and related equipment to keep up with cost savings while assuring the quality, reliability, performance, and other critical factors to meet or exceed the City's expectations.

The Pump & Motor Maintenance Department maintains all lift stations, all water wells, wastewater treatment plant, all fire stations, police station, the Conroe Tower, the FBI gun range, the Oscar Johnson Center, downtown lighting, the Recreation Center, the Aquatics Center, the Activity Center, and all parks. The staff is also responsible for trimming around streetlights. The Welder is responsible for welding all equipment, road bores, water drops for Public Works, and does fabrication and repair welding for all departments within the City.

Accomplishments for FY 2019 - 2020

- ✓ Maintained 50 lift stations, 18 water wells, wastewater treatment plant, all parks and recreation buildings, fire stations, police department, and city buildings
- ✓ Worked on and kept up with the Sanitary Sewer Overflow Initiative
- ✓ Rebuilt 3 lift stations
- ✓ Attended training for Pumps and Motors

Goals & Objectives for FY 2020 - 2021

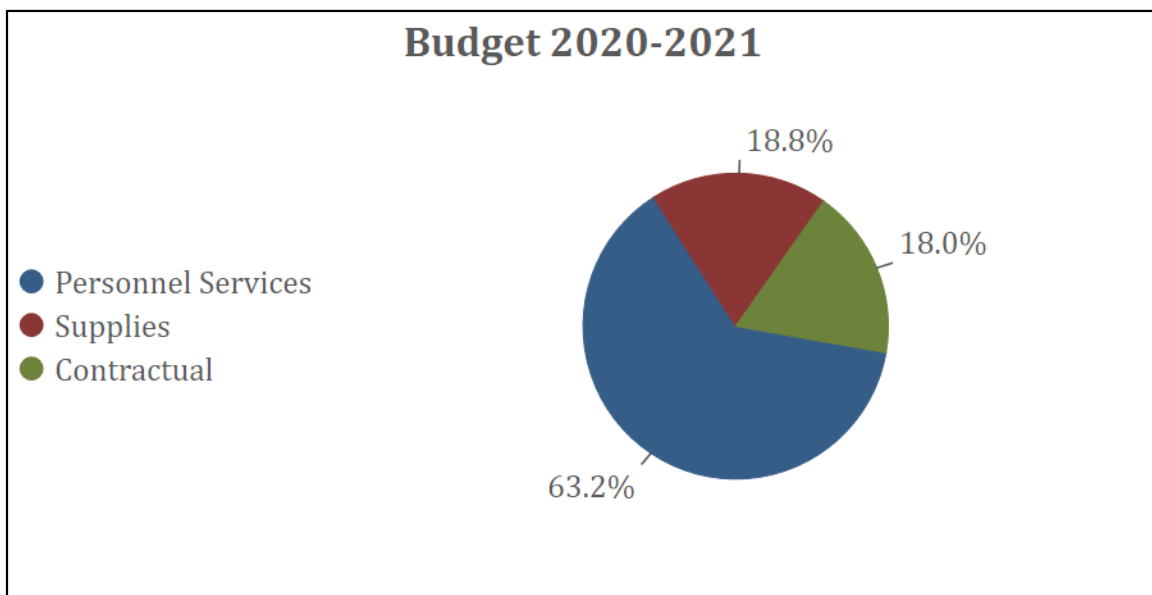
- Keep all lift stations water wells and all other city-owned facilities in operation
- Build 5 or more lift stations
- Build 2 new water wells
- Remove 9 lift stations from service
- Work on and keep up with the Sanitary Sewer Overflow Initiative
- Work on and complete all work orders that come in

Pump & Motor Maintenance 002-2883



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 997,001	\$ 904,429	\$ 857,892	\$ 911,727
Supplies	200,115	179,619	272,145	271,665
Contractual	229,975	360,278	332,024	259,732
Capital Outlay	19,027	-	-	-
Total	\$ 1,446,118	\$ 1,444,326	\$ 1,462,061	\$ 1,443,124



Pump & Motor Maintenance 002-2883



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Superintendent Pump & Motor and Sign Maintenance	1	1	1	1
Foreman Pump & Motor and Signal Maintenance	1	1	1	1
Pump Technician	1	1	1	1
Pump Mechanic	4	4	4	4
Welder	1	1	1	1
Journeyman Electrician	1	1	1	1
TOTAL FULL TIME	9	9	9	9

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Maintenance work orders	1,000	1,000	1,000	1,000
Daily maintenance of Lift stations	56	54	59	50
New Construction	2	2	2	9
Welding/Fabrication	250	260	260	290
Water well rehab	2	2	2	2
Lift station rehab	2	4	6	5

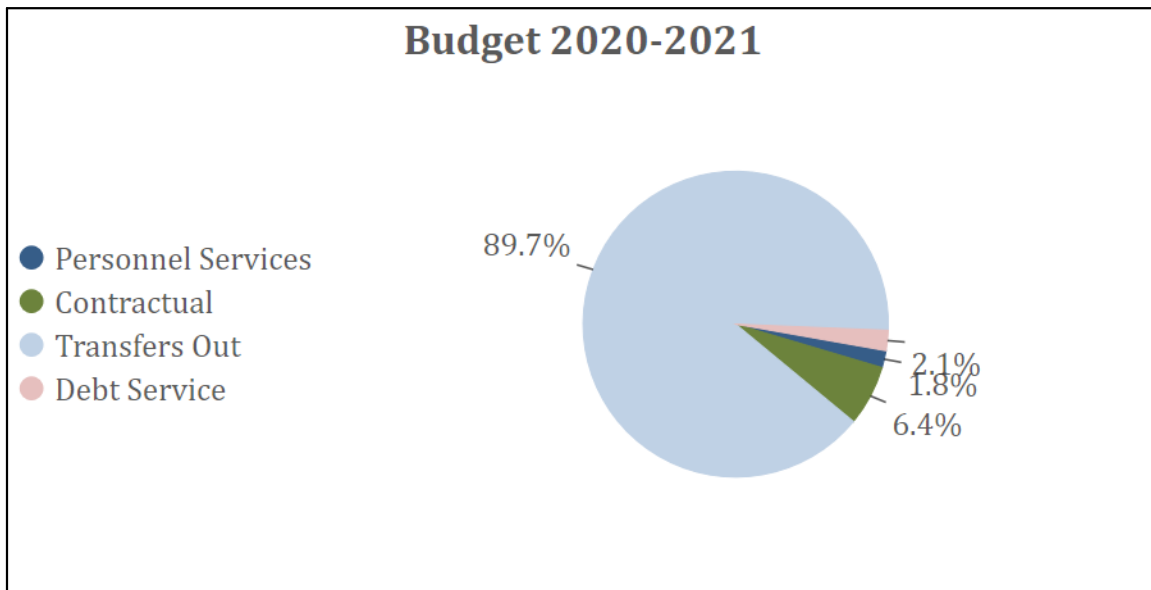
Water and Sewer Fund Non-Departmental 002-2900



The Water & Sewer Operating Fund Non-Departmental costs include all expenses that are not specifically attributable to a Departmental operation. There are no personnel items associated with this department.

Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 306,483	\$ 522,773	\$ 308,896	\$ 476,125
Supplies	20,382	22,000	22,000	-
Contractual	1,057,435	1,363,554	1,498,554	1,684,689
Transfers Out	16,192,674	19,073,479	19,074,712	23,628,462
Debt Service	62,292	567,735	567,735	561,646
Total	\$ 17,639,266	\$ 21,549,541	\$ 21,471,897	\$ 26,350,922



New Initiatives-Supplemental Budget Requests

2% Salary Market Adjustment	\$80,574
2% Salary Market Adjustment	\$7,282
2% Salary Market Adjustment	\$14,485
3.5% MERIT Non-Civil Service Only	\$50,121
3.5% MERIT Non-Civil Service Only	\$3,834
3.5% MERIT Non-Civil Service Only	\$7,960
20-21 IT Replacement	\$193,316



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GENERAL OBLIGATION DEBT SERVICE FUND

FY 20-21 Budget Summary
General Obligation Debt Service Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 11,292,098	\$ 11,292,098	\$ 11,456,758	\$ -	\$ 11,456,758	\$ -	0.0%
Revenues:								
Revenues	\$ 15,320,219	\$ 22,876,250	\$ 22,532,873	\$ 17,235,453	\$ -	\$ 17,235,453	\$ -	0.0%
Total Revenues	\$ 15,320,219	\$ 22,876,250	\$ 22,532,873	\$ 17,235,453	\$ -	\$ 17,235,453	\$ -	0.0%
Total Resources:	\$ 15,320,219	\$ 34,168,348	\$ 33,824,971	\$ 28,692,211	\$ -	\$ 28,692,211	\$ -	0.0%
Expenditures:								
GO Debt	\$ 14,831,006	\$ 23,082,176	\$ 22,368,213	\$ 17,922,776	\$ -	\$ 17,922,776	\$ 35,158,229	152.3%
Total Expenditures	\$ 14,831,006	\$ 23,082,176	\$ 22,368,213	\$ 17,922,776	\$ -	\$ 17,922,776	\$ 35,158,229	152.3%
New Fund Balance:		\$ 11,086,172	\$ 11,456,758	\$ 10,769,435		\$ 10,769,435		

Breakdown of Transfer In:

CIDC (Park Debt)	\$ 351,419
TIRZ #3	3,990,770
Conroe MMD#1 Economic Development	488,667
Longmire Creek Estates PID Fund	58,745
Shadow Lakes PID Fund	164,593
Wedgewood Falls PID Fund	118,694
Total	\$ 5,172,888

General Obligation Debt Service Fund Revenues

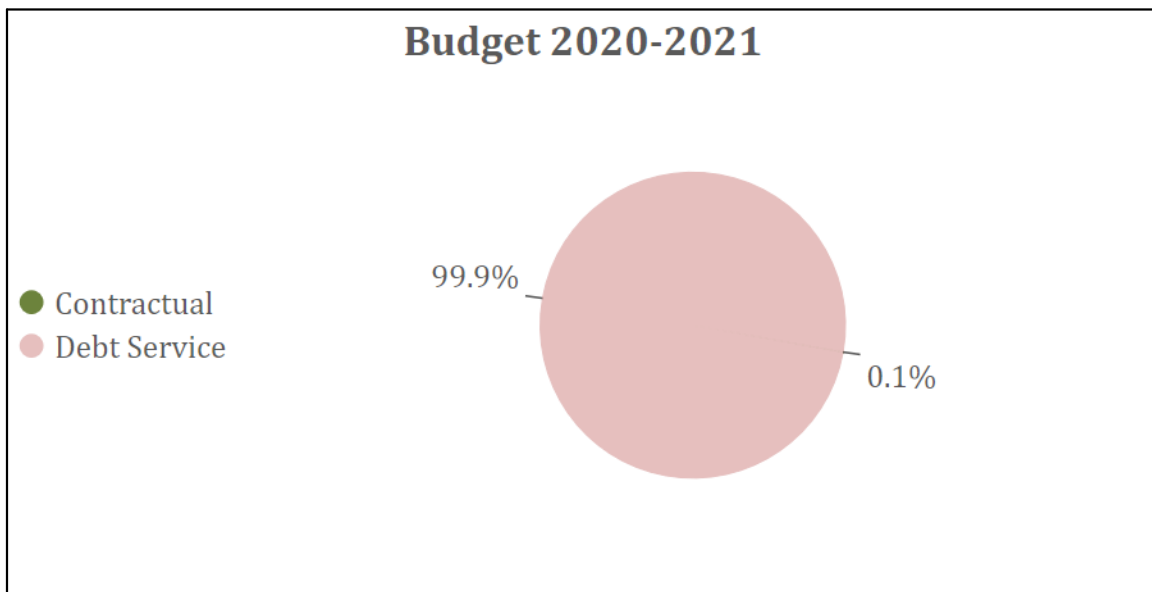
Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
4010 - Current Taxes	\$ 10,192,636	\$ 11,201,704	\$ 11,201,704	\$ 11,812,711
4020 - Delinquent Taxes	70,083	55,247	18,166	68,402
Property Taxes Subtotal	\$ 10,262,719	\$ 11,256,951	\$ 11,219,870	\$ 11,881,113
6010 - Interest On Investments	294,240	224,505	191,557	95,779
Investment Income Subtotal	\$ 294,240	\$ 224,505	\$ 191,557	\$ 95,779
6015 - FMV Adjustment - Investments	38,023	-	-	-
Net Change in Fair Value of Investments Subtotal	\$ 38,023	\$ -	\$ -	\$ -
6020 - Penalty and Interest	72,334	90,689	85,673	85,673
Penalties and Interest Subtotal	\$ 72,334	\$ 90,689	\$ 85,673	\$ 85,673
6103 - Bond Proceeds	444,236	-	-	-
6112 - Other Fin - Proceeds Of Ref Bond	-	5,225,000	5,182,031	-
6113 - Other Sources - Bond Premium	-	1,250,783	1,235,420	-
Miscellaneous Subtotal	\$ 444,236	\$ 6,475,783	\$ 6,417,451	\$ -
6550 - Transfer In	4,208,667	4,828,322	4,618,322	5,172,888
Transfers In Subtotal	\$ 4,208,667	\$ 4,828,322	\$ 4,618,322	\$ 5,172,888
Total Revenues	\$ 15,320,219	\$ 22,876,250	\$ 22,532,873	\$ 17,235,453

General Obligation Debt Service 010-1010



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ 8,633	\$ 15,000	\$ 15,000	\$ 15,000
Debt Service	14,822,372	23,067,176	22,353,213	17,907,776
Total	\$ 14,831,005	\$ 23,082,176	\$ 22,368,213	\$ 17,922,776



City of Conroe

Schedule of Requirements

All General Obligation Bonds

Fiscal Year		Bonds Outstanding		Principal Requirements		Interest Requirements		Total Requirements
2020-21	\$	204,465,000	\$	9,345,000	\$	8,352,776	\$	17,697,776
2021-22		195,120,000		9,725,000		8,095,530		17,820,530
2022-23		185,395,000		10,115,000		7,706,530		17,821,530
2023-24		175,280,000		10,555,000		7,264,588		17,819,588
2024-25		164,725,000		11,040,000		6,782,019		17,822,019
2025-26		153,685,000		11,525,000		6,295,234		17,820,234
2026-27		142,160,000		11,985,000		5,834,342		17,819,342
2027-28		130,175,000		12,475,000		5,346,389		17,821,389
2028-29		117,700,000		12,985,000		4,832,904		17,817,904
2029-30		104,715,000		13,525,000		4,296,923		17,821,923
2030-31		91,190,000		11,910,000		3,747,284		15,657,284
2031-32		79,280,000		11,495,000		3,218,506		14,713,506
2032-33		67,785,000		12,030,000		2,681,738		14,711,738
2033-34		55,755,000		12,595,000		2,116,963		14,711,963
2034-35		43,160,000		10,495,000		1,603,738		12,098,738
2035-36		32,665,000		10,090,000		1,159,838		11,249,838
2036-37		22,575,000		9,720,000		727,825		10,447,825
2037-38		12,855,000		7,805,000		340,888		8,145,888
2038-39		5,050,000		3,540,000		109,575		3,649,575
2039-40		1,510,000		1,510,000		26,425		1,536,425
TOTAL			\$	204,465,000	\$	80,540,011	\$	285,005,011

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2005
Date of Issue: December 29, 2005
Purpose: Construction of fire station #5, a new animal control facility, records storage facility, traffic light at Walden and Freeport Road, and minor park improvements.
Amount Issued: \$ 3,865,000
Amount Outstanding: \$ 3,140,000
Paying Agent: Bank of America
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	4.325 \$	100,000 \$	133,643 \$	233,643
2021-22	4.325	100,000	129,318	229,318
2022-23	4.325	100,000	124,993	224,993
2023-24	4.325	355,000	115,153	470,153
2024-25	4.325	370,000	99,475	469,475
2025-26	4.325	390,000	83,040	473,040
2026-27	4.325	405,000	65,848	470,848
2027-28	4.325	420,000	48,008	468,008
2028-29	4.325	440,000	29,410	469,410
2029-30	4.325	460,000	9,948	469,948
Total	\$	3,140,000	\$ 838,834	\$ 3,978,834

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2011

Date of Issue: September 1, 2011

Purpose: Construction of Plantation Drive, Willis ISD Street Extension, FM 3083 Grade Separation, Plantation Drive, Drennan Road, Forest Lake Drive; Emergency Operations Center (EOC) expansion, Signal Maintenance Building, Public Safety Radio Towers, Knox Building remodel; renovations to MLK Sports Park, Kasmiersky Park, and Aquatic Center; Candy Cane Park parking improvements, construction of park restrooms and drinking fountains; and various drainage projects.

Amount Issued: \$ 9,212,322

Amount Outstanding: \$ 6,542,340

Paying Agent: Bank of New York

Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.000	\$ 487,518	\$ 269,000	\$ 756,518
2021-22	3.000	500,148	254,185	754,333
2022-23	4.000	517,830	236,326	754,156
2023-24	3.500	538,038	216,554	754,592
2024-25	4.000	558,246	195,973	754,219
2025-26	4.000	580,980	173,189	754,169
2026-27	5.000	606,240	146,413	752,653
2027-28	5.000	641,604	115,217	756,821
2028-29	5.000	671,916	82,379	754,295
2029-30	5.000	707,280	47,899	755,179
2030-31	4.125	732,540	15,109	747,649
Total		\$ 6,542,340	\$ 1,752,245	\$ 8,294,585

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2011A
Date of Issue: September 1, 2011
Purpose: Construction of the following TIRZ #3 construction projects: League Line Road Phase 2.

Amount Issued: \$ 7,230,178
Amount Outstanding: \$ 5,134,675
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.000 \$	382,623 \$	211,121 \$	593,744
2021-22	3.000	392,535	199,494	592,029
2022-23	4.000	406,413	185,478	591,890
2023-24	3.500	422,273	169,960	592,232
2024-25	4.000	438,133	153,807	591,940
2025-26	4.000	455,975	135,925	591,900
2026-27	5.000	475,800	114,911	590,711
2027-28	5.000	503,555	90,427	593,982
2028-29	5.000	527,345	64,654	591,999
2029-30	5.000	555,100	37,593	592,693
2030-31	4.125	574,925	11,858	586,783
Total	\$	5,134,675	\$ 1,375,228	\$ 6,509,903

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2011B
Date of Issue: September 1, 2011
Purpose: Reimburse The Woodlands Land Development Company for infrastructure development expenses per Development Agreement.
Amount Issued: \$ 1,792,501
Amount Outstanding: \$ 1,272,985
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.000 \$	94,860 \$	52,341 \$	147,201
2021-22	3.000	97,317	49,458	146,775
2022-23	4.000	100,758	45,984	146,741
2023-24	3.500	104,690	42,136	146,826
2024-25	4.000	108,622	38,132	146,753
2025-26	4.000	113,045	33,698	146,743
2026-27	5.000	117,960	28,489	146,449
2027-28	5.000	124,841	22,419	147,260
2028-29	5.000	130,739	16,029	146,768
2029-30	5.000	137,620	9,320	146,940
2030-31	4.125	142,535	2,940	145,475
Total	\$	1,272,985 \$	340,945 \$	1,613,930

City of Conroe

General Obligations

Debt Requirements

Description: Refunding Bonds, Series 2012A
Date of Issue: April 1, 2012
Purpose: Refund of 2003 COs, Street improvements as funded by City of Conroe/Montgomery County Tax Increment Reinvestment Zone #3 (League Line Road, Longmire Road, and other streets).
Amount Issued: \$ 5,896,800
Amount Outstanding: \$ 2,062,300
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.000 \$	660,100 \$	51,968 \$	712,068
2021-22	3.000	692,900	31,673	724,573
2022-23	3.000	709,300	10,640	719,940
	Total \$	2,062,300 \$	94,280 \$	2,156,580

City of Conroe

General Obligations

Debt Requirements

Description: Refunding Bonds, Series 2012B
Date of Issue: April 1, 2012
Purpose: Refund of 2003 Bonds, Reimburse The Woodlands Land Development Company for infrastructure development expenses per Development Agreement.
Amount Issued: \$ 1,633,200
Amount Outstanding: \$ 452,700
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.000 \$	144,900 \$	11,408 \$	156,308
2021-22	3.000	152,100	6,953	159,053
2022-23	3.000	155,700	2,336	158,036
	Total \$	452,700 \$	20,696 \$	473,396

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2012
Date of Issue: September 13, 2012
Purpose: Construction of Drennan Road, Plantation Drive, Wilson Road Widening, Willis ISD Street Extension, Anderson Crossing/Forest Lake Drive, Emergency Operations Center (EOC); Service Center parking lot; Knox Building; AquaticCenter renovations; Candy Cane Park enhancements; Recreation Center & Activity Center parking.
Amount Issued: \$ 7,065,600
Amount Outstanding: \$ 1,845,060
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.000	\$ 152,800	\$ 53,485	\$ 206,285
2021-22	3.000	164,260	48,729	212,989
2022-23	3.000	171,900	43,686	215,586
2023-24	3.000	133,700	39,102	172,802
2024-25	3.000	133,700	35,091	168,791
2025-26	3.000	141,340	30,966	172,306
2026-27	3.000	145,160	26,668	171,828
2027-28	3.000	148,980	22,256	171,236
2028-29	3.000	156,620	17,672	174,292
2029-30	3.000	156,620	12,974	169,594
2030-31	3.125	164,260	8,058	172,318
2031-32	3.125	175,720	2,746	178,466
Total		\$ 1,845,060	\$ 341,434	\$ 2,186,494

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2012A
Date of Issue: September 13, 2012
Purpose: Construction of the following TIRZ #3 project: Crighton Road Bridge.
Amount Issued: \$ 2,134,400
Amount Outstanding: \$ 569,940
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.000 \$	47,200 \$	16,521 \$	63,721
2021-22	3.000	50,740	15,052	65,792
2022-23	3.000	53,100	13,495	66,595
2023-24	3.000	41,300	12,079	53,379
2024-25	3.000	41,300	10,840	52,140
2025-26	3.000	43,660	9,565	53,225
2026-27	3.000	44,840	8,238	53,078
2027-28	3.000	46,020	6,875	52,895
2028-29	3.000	48,380	5,459	53,839
2029-30	3.000	48,380	4,008	52,388
2030-31	3.125	50,740	2,489	53,229
2031-32	3.125	54,280	848	55,128
	Total \$	569,940 \$	105,469 \$	675,409

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2014

Date of Issue: August 28, 2014

Purpose: Construction of: Roadway Trans - Anderson Crossing Road Phase 1; FM 3083 Grade Separation; League Line Road East; Wilson Road Widening; Peoples/Guinn/Schoettle Road Improvements; Anderson Crossing Road Phase 2; Stewart's Forest; Signal Timing Program; Traffic Signals - SH 75 at North Loop 336, Anderson Crossing Road - Phase 1, 1st Street @ Silverdale; Police & Municipal Court Facility; IH-45 Detention Pond Enhancements; Candy Cane Park Access & Entrances; Storm Sewer - East Grand Lake Creek; Drainage Project - PW - Post Oak/Bowman/Austin Area.

Amount Issued: \$ 31,100,000

Amount Outstanding: \$ 26,385,000

Paying Agent: Bank of New York

Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	4.000	\$ 1,210,000	\$ 1,162,481	\$ 2,372,481
2021-22	4.000	1,255,000	1,113,181	2,368,181
2022-23	4.000	1,300,000	1,062,081	2,362,081
2023-24	5.000	1,360,000	1,002,081	2,362,081
2024-25	5.000	1,435,000	932,206	2,367,206
2025-26	5.000	1,510,000	858,581	2,368,581
2026-27	3.000	1,570,000	797,281	2,367,281
2027-28	3.000	1,615,000	749,506	2,364,506
2028-29	3.125	1,665,000	699,266	2,364,266
2029-30	5.000	1,740,000	629,750	2,369,750
2030-31	5.000	2,570,000	522,000	3,092,000
2031-32	5.000	2,880,000	385,750	3,265,750
2032-33	5.000	3,060,000	237,250	3,297,250
2033-34	5.000	3,215,000	80,375	3,295,375
Total		\$ 26,385,000	\$ 10,231,791	\$ 36,616,791

City of Conroe

General Obligations

Debt Requirements

Description: Refunding Bonds, Series 2015
Date of Issue: April 1, 2015
Purpose: Refund \$15,340,000 of 2006, 2007, and 2008 COs and related issuance costs.
Amount Issued: \$ 15,340,000
Amount Outstanding: \$ 13,370,000
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.000 \$	900,000 \$	477,550 \$	1,377,550
2021-22	3.000	925,000	450,175	1,375,175
2022-23	5.000	965,000	412,175	1,377,175
2023-24	5.000	1,340,000	354,550	1,694,550
2024-25	5.000	1,410,000	285,800	1,695,800
2025-26	3.000	1,465,000	228,575	1,693,575
2026-27	3.000	1,510,000	183,950	1,693,950
2027-28	4.000	1,565,000	130,000	1,695,000
2028-29	3.000	1,620,000	74,400	1,694,400
2029-30	3.000	1,670,000	25,050	1,695,050
Total	\$	13,370,000 \$	2,622,225 \$	15,992,225

City of Conroe

General Obligations

Debt Requirements

Description: Refunding Bonds, Series 2015A
Date of Issue: April 1, 2015
Purpose: Refund of 2006A, 2007A, and 2008A Street improvements as funded by City of Conroe/Montgomery County Tax Increment Reinvestment Zone (TIRZ) #3.
Amount Issued: \$ 14,365,000
Amount Outstanding: \$ 12,520,000
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.000 \$	845,000 \$	447,175 \$	1,292,175
2021-22	3.000	865,000	421,525	1,286,525
2022-23	5.000	905,000	385,925	1,290,925
2023-24	5.000	1,255,000	331,925	1,586,925
2024-25	5.000	1,320,000	267,550	1,587,550
2025-26	3.000	1,370,000	214,000	1,584,000
2026-27	3.000	1,415,000	172,225	1,587,225
2027-28	4.000	1,465,000	121,700	1,586,700
2028-29	3.000	1,515,000	69,675	1,584,675
2029-30	3.000	1,565,000	23,475	1,588,475
Total	\$	12,520,000 \$	2,455,175 \$	14,975,175

City of Conroe

General Obligations

Debt Requirements

Description: Refunding Bonds, Series 2015B
Date of Issue: April 1, 2015
Purpose: Refund of 2006B and 2007B bonds, Reimburse The Woodlands Land Development Company for infrastructure expenses per Development Agreement.
Amount Issued: \$ 3,665,000
Amount Outstanding: \$ 3,195,000
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.000 \$	215,000 \$	114,075 \$	329,075
2021-22	3.000	220,000	107,550	327,550
2022-23	5.000	230,000	98,500	328,500
2023-24	5.000	320,000	84,750	404,750
2024-25	5.000	335,000	68,375	403,375
2025-26	3.000	350,000	54,750	404,750
2026-27	3.000	360,000	44,100	404,100
2027-28	4.000	375,000	31,200	406,200
2028-29	3.000	390,000	17,850	407,850
2029-30	3.000	400,000	6,000	406,000
Total	\$	3,195,000 \$	627,150 \$	3,822,150

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2015

Date of Issue: August 27, 2015

Purpose: Walden Road Overlay; Grace Crossing Ext; Vine/Gladiola/Avenue M Overlay; McDade Estates Overlay; SH FM 1488 @ Grace Crossing; North Loop 336 @ Oxford Drive; Crighton Road @ Ed Kharbat Drive; Loop 336 @ Owen Drive; Police & Municipal Court Facility; Dean Towery Service Center Upgrades/Repairs; Candy Cane Park Access & Entrances; Transportation Grants Park and Ride @ FM 2854.

Amount Issued: \$ 6,192,851

Amount Outstanding: \$ 4,383,000

Paying Agent: Bank of New York

Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	2.000	\$ 198,000	\$ 141,598	\$ 339,598
2021-22	2.000	198,000	137,638	335,638
2022-23	2.250	207,000	133,329	340,329
2023-24	2.375	211,500	128,489	339,989
2024-25	3.000	216,000	122,738	338,738
2025-26	3.000	220,500	116,190	336,690
2026-27	3.000	229,500	109,440	338,940
2027-28	3.000	238,500	102,420	340,920
2028-29	3.000	243,000	95,198	338,198
2029-30	3.250	247,500	87,531	335,031
2030-31	3.375	225,000	79,712	304,712
2031-32	3.375	324,000	70,448	394,448
2032-33	4.000	517,500	54,630	572,130
2033-34	4.000	544,500	33,390	577,890
2034-35	4.000	562,500	11,250	573,750
Total	\$	4,383,000	\$ 1,424,000	\$ 5,807,000

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2015A
Date of Issue: August 27, 2015
Purpose: Construction of the following TIRZ #3 projects: Longmire Road Phase 2 and Longmire Road Phase
Amount Issued: \$ 588,095
Amount Outstanding: \$ 487,000
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	2.000 \$	22,000 \$	15,733 \$	37,733
2021-22	2.000	22,000	15,293	37,293
2022-23	2.250	23,000	14,814	37,814
2023-24	2.375	23,500	14,277	37,777
2024-25	3.000	24,000	13,638	37,638
2025-26	3.000	24,500	12,910	37,410
2026-27	3.000	25,500	12,160	37,660
2027-28	3.000	26,500	11,380	37,880
2028-29	3.000	27,000	10,578	37,578
2029-30	3.250	27,500	9,726	37,226
2030-31	3.375	25,000	8,857	33,857
2031-32	3.375	36,000	7,828	43,828
2032-33	4.000	57,500	6,070	63,570
2033-34	4.000	60,500	3,710	64,210
2034-35	4.000	62,500	1,250	63,750
Total	\$	487,000 \$	158,222 \$	645,222

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2016

Date of Issue: August 25, 2016

Purpose: Roadway Trans - Wilson Road E. Widening (I-45 to Frazier); Roadway Trans - Drennan Road East Phase 2; Pedestrian Access & Transit Improvements; Pinecrest/Woodcrest Subdivision & Forest Estates/Hunter Trail Area Overlay; Signals - Loop 336 at Riverpoint; Signals - FM 1488 at Grace Crossing; Signals - FM 1488 at Peoples Road; Signals - Loop 336 at Owens Drive; Signals - Frazier Street at Foster Street; Signals - South Loop 336 at IH-45; Fire Station #7; Fire Department Training Facility - Phase 1; Dean Towery Service Center Upgrades/Repairs; Drive Martin Luther King, Jr. Park Improvements; SH 105 Access Management & Safety; and Park and Ride at FM 2854.

Amount Issued: \$ 10,137,188

Amount Outstanding: \$ 6,373,875

Paying Agent: Bank of New York

Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	2.000	\$ 267,375	\$ 210,682	\$ 478,057
2021-22	3.000	271,688	203,933	475,620
2022-23	3.000	280,313	195,653	475,965
2023-24	3.000	288,938	187,114	476,051
2024-25	3.000	297,563	178,316	475,879
2025-26	2.000	306,188	170,791	476,979
2026-27	2.000	314,813	164,581	479,394
2027-28	2.000	319,125	158,242	477,367
2028-29	2.125	323,438	151,614	475,052
2029-30	4.000	336,375	141,450	477,825
2030-31	4.000	444,188	125,839	570,026
2031-32	4.000	547,688	106,001	653,689
2032-33	4.000	577,875	83,490	661,365
2033-34	4.000	595,125	60,030	655,155
2034-35	4.000	595,125	36,225	631,350
2035-36	4.000	608,063	12,161	620,224
Total	\$	6,373,875	\$ 2,186,122	\$ 8,559,997

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2016A
Date of Issue: August 25, 2016
Purpose: Construction of the following TIRZ #3 Projects: Crighton Road Widening and Longmire Road
Amount Issued: \$ 435,265
Amount Outstanding: \$ 388,714
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	2.000 \$	16,306 \$	12,849 \$	29,155
2021-22	3.000	16,569	12,437	29,006
2022-23	3.000	17,095	11,932	29,027
2023-24	3.000	17,621	11,411	29,032
2024-25	3.000	18,147	10,875	29,022
2025-26	2.000	18,673	10,416	29,089
2026-27	2.000	19,199	10,037	29,236
2027-28	2.000	19,462	9,650	29,112
2028-29	2.125	19,725	9,246	28,971
2029-30	4.000	20,514	8,626	29,140
2030-31	4.000	27,089	7,674	34,763
2031-32	4.000	33,401	6,465	39,866
2032-33	4.000	35,242	5,092	40,334
2033-34	4.000	36,294	3,661	39,955
2034-35	4.000	36,294	2,209	38,503
2035-36	4.000	37,083	742	37,825
Total	\$	388,714	\$ 133,322	\$ 522,036

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2016B
Date of Issue: August 25, 2016
Purpose: Reimburse The Woodlands Land Development Company for infrastructure development expenses per Development Agreement.
Amount Issued: \$ 702,548
Amount Outstanding: \$ 627,411
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	2.000 \$	26,319 \$	20,738 \$	47,057
2021-22	3.000	26,744	20,074	46,818
2022-23	3.000	27,593	19,259	46,852
2023-24	3.000	28,442	18,419	46,860
2024-25	3.000	29,291	17,553	46,843
2025-26	2.000	30,140	16,812	46,951
2026-27	2.000	30,989	16,201	47,189
2027-28	2.000	31,413	15,576	46,989
2028-29	2.125	31,838	14,924	46,762
2029-30	4.000	33,111	13,924	47,035
2030-31	4.000	43,724	12,387	56,110
2031-32	4.000	53,912	10,434	64,346
2032-33	4.000	56,883	8,218	65,101
2033-34	4.000	58,581	5,909	64,490
2034-35	4.000	58,581	3,566	62,147
2035-36	4.000	59,855	1,197	61,052
Total	\$	627,411 \$	215,190 \$	842,601

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2017A-1

Date of Issue: August 24 2017

Purpose: Roadway Trans – Wilson Road E Widening (IH 45 to Frazier); Roadway Trans – Grace Crossing Extension; Safe School Access Program; Roadway Trans – M.P. Clark Road; Street Rehab - Milltown Area; Street Rehab - Holly Hills Area; Spirit of Texas Bank Street; Sidewalk - League Line Road; Sidewalk - Plantation Drive; Signals - FM 1488 at Grace Crossing; Signals - South Loop 336 at IH-45; Signals - Highway 105 at North Thompson; Signal - FM 1314 at Crighton Road; Signal - SH 105 at Marina Drive; Dean Towery Service Center Upgrades/Repairs; Fire Department Training Facility - Phase 1; Fire Station No. 7 - Building/Equipment; Public Works - Sign Maintenance and Operations Building; Parks - Land Acquisition; Dr. Martin Luther King, Jr. Park Improvements; and Carl Barton, Jr. Park Improvements.

Amount Issued: \$ 19,558,369

Amount Outstanding: \$ 16,608,220

Paying Agent: Bank of New York

Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	2.000 \$	494,465 \$	664,814 \$	1,159,279
2021-22	2.000	509,009	654,779	1,163,787
2022-23	5.000	523,552	636,600	1,160,152
2023-24	2.000	542,942	618,082	1,161,024
2024-25	5.000	562,333	598,594	1,160,927
2025-26	5.000	591,419	569,750	1,161,170
2026-27	5.000	620,506	539,452	1,159,958
2027-28	5.000	649,592	507,700	1,157,291
2028-29	5.000	688,373	474,250	1,162,624
2029-30	4.000	717,460	442,692	1,160,152
2030-31	4.000	1,095,580	406,431	1,502,011
2031-32	4.000	1,236,164	359,796	1,595,960
2032-33	4.000	1,284,641	309,380	1,594,021
2033-34	4.000	1,337,965	256,928	1,594,893
2034-35	4.000	1,716,086	195,847	1,911,933
2035-36	4.000	1,934,232	122,841	2,057,073
2036-37	4.000	2,103,902	42,078	2,145,980
Total	\$	16,608,220	\$ 7,400,014	\$ 24,008,234

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2017A-2
Date of Issue: August 24, 2017
Purpose: Construction of the following TIRZ #3 projects: Longmire Road Phase 2B and 3.
Amount Issued: \$ 521,780
Amount Outstanding: \$ 521,780
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	2.000 \$	15,535 \$	20,886 \$	36,421
2021-22	2.000	15,992	20,571	36,563
2022-23	5.000	16,448	20,000	36,448
2023-24	2.000	17,058	19,418	36,476
2024-25	5.000	17,667	18,806	36,473
2025-26	5.000	18,581	17,900	36,480
2026-27	5.000	19,494	16,948	36,442
2027-28	5.000	20,408	15,950	36,359
2028-29	5.000	21,627	14,900	36,526
2029-30	4.000	22,540	13,908	36,448
2030-31	4.000	34,420	12,769	47,189
2031-32	4.000	38,837	11,304	50,140
2032-33	4.000	40,360	9,720	50,079
2033-34	4.000	42,035	8,072	50,107
2034-35	4.000	53,914	6,153	60,067
2035-36	4.000	60,768	3,859	64,627
2036-37	4.000	66,098	1,322	67,420
Total	\$	521,780	\$ 232,486	\$ 754,266

City of Conroe

General Obligations

Debt Requirements

Description: Refunding Bonds, Series 2018A
Date of Issue: May 24, 2018
Purpose: Refund of 2009 bonds: Construction of Drennan Road., Bay Street, & Plantation Drive, Dugan Area street rehab, Wilson Road widening, Downtown Phase X, South Loop 336 Signal, County Parking Agreement, Shared Radio System, New Fire Station Property on Hwy 105 East, Fire Station #4, Candy Cane and McDade Park improvements, and various drainage projects.

Amount Issued: \$ 6,543,820
Amount Outstanding: \$ 6,543,820
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	5.000 \$	525,800	\$ 295,261	\$ 821,061
2021-22	5.000	549,700	268,373	818,073
2022-23	4.000	583,160	242,967	826,127
2023-24	4.000	602,280	219,259	821,539
2024-25	5.000	630,960	191,439	822,399
2025-26	5.000	664,420	159,055	823,475
2026-27	4.000	693,100	128,582	821,682
2027-28	5.000	726,560	96,556	823,116
2028-29	5.000	760,020	59,392	819,412
2029-30	5.000	807,820	20,196	828,016
Total	\$	6,543,820	\$ 1,681,078	\$ 8,224,898

City of Conroe

General Obligations

Debt Requirements

Description: Refunding Bonds, Series 2018B
Date of Issue: May 24, 2018
Purpose: Refund of 2009 bonds for TIRZ #3 construction projects: Crighton Road and Longmire Road Phase
Amount Issued: \$ 301,180
Amount Outstanding: \$ 301,180
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	5.000 \$	24,200 \$	13,589 \$	37,789
2021-22	5.000	25,300	12,352	37,652
2022-23	4.000	26,840	11,183	38,023
2023-24	4.000	27,720	10,091	37,811
2024-25	5.000	29,040	8,811	37,851
2025-26	5.000	30,580	7,321	37,901
2026-27	4.000	31,900	5,918	37,818
2027-28	5.000	33,440	4,444	37,884
2028-29	5.000	34,980	2,734	37,714
2029-30	5.000	37,180	930	38,110
Total	\$	301,180	\$ 77,372	\$ 378,552

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2018A-1

Date of Issue: November 15, 2018

Purpose: Construction of: Railroad Crossing Upgrade - Crighton Road at IH-45; Street Repair - North Thompson - Street Pavers; Roadway Trans - Wilson Road East Widening (IH-45 to Frazier); Roadway Trans - Grace Crossing Extension; Road Widening & Improvements - Old Conroe Road South Section; Sidewalk & Pedestrian Bridges - Freedom Boulevard; Roadway Extension - Camelot Street; Street Rehab - Westview Boulevard and Montgomery Park Boulevard; Street Rehab - Tanglewood/Briarwood Phase 1A; Street Rehab - Brass Nail Road; Street Rehab - Milltown Area Phase 2; Roadway Extension - Grace Crossing Loop; Sidewalk - League Line Road; Sidewalk - Silverdale Drive; Sidewalk - Sgt. Ed Holcomb Boulevard; Sidewalk - Semands Street; Sidewalk - Westview Boulevard; Signal - FM 1488 at Grace Crossing; Signal - SH 75 at Wilson Road; Signal - League Line at MP Clark; Signal - Loop 336 at South Conroe Medical Drive; Signal Upgrades - City Wide Flashing Yellow Arrows; Signal System Upgrades - City Wide Radars; Signal - Bois D'Arc Bend at Walden Road; Signal - Sgt. Ed Holcomb at Camelot; Sign Maintenance and Operations Building; Fleet Services Facilities; Carl Barton, Jr. Park Improvements; Flood Protection - Police Training Facility/Gun Range; Flood Protection - Southwest Wastewater Treatment Plant; Mitigation - Stewart Creek; Drainage System - Bois D'Arc Bend at Walden Road; Rehab - Live Oak Creek; Rehab - Crighton Ridge.

Amount Issued: \$ 28,731,616

Amount Outstanding: \$ 24,916,144

Paying Agent: Bank of New York

Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	5.000 \$	501,325 \$	1,233,274 \$	1,734,599
2021-22	5.000	531,344	1,207,457	1,738,802
2022-23	5.000	555,360	1,180,290	1,735,650
2023-24	5.000	582,377	1,151,846	1,734,224
2024-25	5.000	612,397	1,121,977	1,734,374
2025-26	5.000	642,416	1,090,607	1,733,023
2026-27	5.000	675,438	1,057,660	1,733,098
2027-28	5.000	711,461	1,022,988	1,734,449
2028-29	5.000	747,484	986,514	1,733,998
2029-30	5.000	783,508	948,239	1,731,747
2030-31	5.000	1,927,249	880,470	2,807,719
2031-32	5.000	2,059,334	780,806	2,840,140
2032-33	5.000	2,164,402	675,212	2,839,615
2033-34	5.000	2,275,474	564,216	2,839,690
2034-35	5.000	2,410,562	447,065	2,857,626
2035-36	5.000	2,536,644	323,385	2,860,028
2036-37	5.000	2,560,659	195,952	2,756,611
2037-38	5.000	2,638,710	65,968	2,704,677
Total	\$	24,916,144	\$ 14,933,926	\$ 39,850,069

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2018A-2
Date of Issue: November 15, 2018
Purpose: Construction of the following TIRZ #3 projects: Longmire Road Phase 2B, Longmire Road Phase 3, and road widening with Improvements - Old Conroe Road North Section.
Amount Issued: \$ 16,184,322
Amount Outstanding: \$ 14,035,093
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	5.000 \$	282,393 \$	694,695 \$	977,088
2021-22	5.000	299,303	680,152	979,455
2022-23	5.000	312,830	664,849	977,679
2023-24	5.000	328,049	648,827	976,876
2024-25	5.000	344,959	632,002	976,961
2025-26	5.000	361,869	614,331	976,200
2026-27	5.000	380,469	595,773	976,242
2027-28	5.000	400,761	576,242	977,003
2028-29	5.000	421,053	555,697	976,749
2029-30	5.000	441,344	534,137	975,481
2030-31	5.000	1,085,606	495,963	1,581,569
2031-32	5.000	1,160,009	439,823	1,599,831
2032-33	5.000	1,219,193	380,343	1,599,536
2033-34	5.000	1,281,759	317,819	1,599,578
2034-35	5.000	1,357,853	251,828	1,609,681
2035-36	5.000	1,428,874	182,160	1,611,034
2036-37	5.000	1,442,402	110,378	1,552,780
2037-38	5.000	1,486,367	37,159	1,523,526
Total	\$	14,035,093	\$ 8,412,178	\$ 22,447,270

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2018A-3
Date of Issue: November 15, 2018
Purpose: Streets, drainage, water, wastewater, and parks: Infrastructure in the Estates of Wedgewood Falls subdivision.
Amount Issued: \$ 1,966,027
Amount Outstanding: \$ 1,704,945
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	5.000 \$	34,304 \$	84,390 \$	118,694
2021-22	5.000	36,358	82,623	118,982
2022-23	5.000	38,002	80,764	118,766
2023-24	5.000	39,851	78,818	118,668
2024-25	5.000	41,905	76,774	118,679
2025-26	5.000	43,959	74,627	118,586
2026-27	5.000	46,218	72,373	118,591
2027-28	5.000	48,683	70,000	118,684
2028-29	5.000	51,148	67,505	118,653
2029-30	5.000	53,613	64,885	118,499
2030-31	5.000	131,876	60,248	192,125
2031-32	5.000	140,915	53,428	194,343
2032-33	5.000	148,104	46,203	194,307
2033-34	5.000	155,705	38,608	194,312
2034-35	5.000	164,948	30,591	195,540
2035-36	5.000	173,576	22,128	195,704
2036-37	5.000	175,219	13,408	188,627
2037-38	5.000	180,560	4,514	185,074
Total	\$	1,704,945	\$ 1,021,888	\$ 2,726,833

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2018A-4
Date of Issue: November 15, 2018
Purpose: Streets, drainage, detention and water infrastructure in the Longmire Creek Estates subdivision.
Amount Issued: \$ 973,036
Amount Outstanding: \$ 843,820
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	5.000 \$	16,978 \$	41,767 \$	58,745
2021-22	5.000	17,995	40,892	58,887
2022-23	5.000	18,808	39,972	58,780
2023-24	5.000	19,723	39,009	58,732
2024-25	5.000	20,740	37,997	58,737
2025-26	5.000	21,756	36,935	58,691
2026-27	5.000	22,875	35,819	58,694
2027-28	5.000	24,095	34,645	58,739
2028-29	5.000	25,315	33,410	58,724
2029-30	5.000	26,535	32,113	58,648
2030-31	5.000	65,269	29,818	95,087
2031-32	5.000	69,742	26,443	96,185
2032-33	5.000	73,300	22,867	96,167
2033-34	5.000	77,062	19,108	96,170
2034-35	5.000	81,637	15,140	96,777
2035-36	5.000	85,907	10,952	96,859
2036-37	5.000	86,720	6,636	93,356
2037-38	5.000	89,364	2,234	91,598
Total	\$	843,820 \$	505,758 \$	1,349,577

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2019A-1

Date of Issue: November 15, 2019

Purpose: Construction of: Street Rehab - Westview Boulevard and Montgomery Park Boulevard, Street Rehab - Tanglewood/Briarwood Phase IA, Sidewalk & Pedestrian Bridges - Freedom Boulevard, Street Rehab - Wiggings Village, Street Rehab - Sunset Ridge, Railroad Crossing Quiet Zone Upgrades - Downtown, Sidewalk - Metcalf, Sidewalk - River Pointe Drive, Signal Upgrades - City Wide Flashing Yellow Arrows (5-year Plan), Signal System Upgrades - City Wide Radars (5-year Plan), Signal - North Loop 336 at Montgomery Park Boulevard, Sign Maintenance and Operations Building, Conroe Police Department Training and Classroom Building, Fire Training Classrooms / Office Facilities, Oscar Johnson Jr Community Center, Lewis Park Improvements, and Rehab - West Grand Lake.

Amount Issued: \$ 19,797,043

Amount Outstanding: \$ 19,797,043

Paying Agent: Bank of New York

Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	5.000 \$	539,686	\$ 875,447	\$ 1,415,133
2021-22	5.000	565,385	847,821	1,413,206
2022-23	5.000	595,368	818,802	1,414,169
2023-24	5.000	625,350	788,284	1,413,634
2024-25	5.000	659,616	756,160	1,415,776
2025-26	5.000	693,882	722,322	1,416,204
2026-27	5.000	723,864	686,879	1,410,743
2027-28	5.000	762,413	649,722	1,412,135
2028-29	5.000	805,245	610,530	1,415,776
2029-30	5.000	843,794	569,304	1,413,099
2030-31	5.000	1,083,655	521,118	1,604,773
2031-32	5.000	1,139,337	465,543	1,604,880
2032-33	5.000	1,199,302	407,077	1,606,379
2033-34	5.000	1,259,267	345,613	1,604,880
2034-35	4.000	1,533,393	283,463	1,816,856
2035-36	4.000	1,593,358	220,928	1,814,286
2036-37	4.000	1,657,606	155,909	1,813,515
2037-38	4.000	1,726,138	88,234	1,814,372
2038-39	3.000	1,790,386	26,856	1,817,242
Total	\$	19,797,043	\$ 9,840,013	\$ 29,637,055

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2019A-2
Date of Issue: November 15, 2019
Purpose: Reimbursement to Conroe Municipal Management District #1 (Grand Central Park) per development agreement.
Amount Issued: \$ 3,312,957
Amount Outstanding: \$ 3,312,957
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	5.000 \$	90,314 \$	146,503 \$	236,817
2021-22	5.000	94,615	141,879	236,494
2022-23	5.000	99,632	137,023	236,656
2023-24	5.000	104,650	131,916	236,566
2024-25	5.000	110,384	126,540	236,924
2025-26	5.000	116,118	120,878	236,996
2026-27	5.000	121,136	114,946	236,082
2027-28	5.000	127,587	108,728	236,315
2028-29	5.000	134,755	102,170	236,924
2029-30	5.000	141,206	95,271	236,476
2030-31	5.000	181,345	87,207	268,552
2031-32	5.000	190,663	77,907	268,570
2032-33	5.000	200,698	68,123	268,821
2033-34	5.000	210,733	57,837	268,570
2034-35	4.000	256,607	47,437	304,044
2035-36	4.000	266,642	36,972	303,614
2036-37	4.000	277,394	26,091	303,485
2037-38	4.000	288,862	14,766	303,628
2038-39	3.000	299,614	4,494	304,108
Total	\$	3,312,957	\$ 1,646,687	\$ 4,959,645

City of Conroe

General Obligations

Debt Requirements

Description: Series 2019 Certificate of Obligation Limited Tax Refunding Bonds
Date of Issue: November 15, 2019
Purpose: Refunded the Certificate of Obligation Series 2010 - Non-TIRZ Related Portion.
Amount Issued: \$ 4,425,068
Amount Outstanding: \$ 4,425,068
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	5.000 \$	351,465 \$	212,467 \$	563,932
2021-22	5.000	368,403	194,470	562,873
2022-23	5.000	385,341	175,627	560,967
2023-24	5.000	406,513	155,830	562,344
2024-25	5.000	427,686	134,975	562,661
2025-26	5.000	448,859	113,062	561,920
2026-27	5.000	474,266	89,983	564,249
2027-28	5.000	495,438	65,741	561,179
2028-29	5.000	520,845	40,334	561,179
2029-30	5.000	546,252	13,656	559,909
Total	\$	4,425,068	\$ 1,196,145	\$ 5,621,213

City of Conroe

General Obligations

Debt Requirements

Description: Series 2019A Certificate of Obligation Limited Tax Refunding Bonds
Date of Issue: November 15, 2019
Purpose: Refunded the Certificate of Obligation Series 2010 - TIRZ Related Portion.
Amount Issued: \$ 799,932
Amount Outstanding: \$ 799,932
Paying Agent: Bank of New York
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	5.000	\$ 63,535	\$ 38,408	\$ 101,943
2021-22	5.000	66,597	35,155	101,752
2022-23	5.000	69,659	31,748	101,408
2023-24	5.000	73,487	28,170	101,656
2024-25	5.000	77,314	24,400	101,714
2025-26	5.000	81,141	20,438	101,580
2026-27	5.000	85,734	16,267	102,001
2027-28	5.000	89,562	11,884	101,446
2028-29	5.000	94,155	7,291	101,446
2029-30	5.000	98,748	2,469	101,216
	Total	\$ 799,932	\$ 216,230	\$ 1,016,162

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2020A-1 (Proposed)

Date of Issue: TBD

Purpose: Hike & Bike Trail - Alligator Creek - Option 1, Roadway Extension - FM 1314 - Option 2, Underground Electrical Conversion - Downtown Alleys, Roadway Extension - Mike Meador Boulevard, Street Rehab - Tanglewood/Briarwood Phase 2A, Sidewalk - Davis - From Pacific to 10th Street, Signal Upgrades - City Wide Flashing Yellow Arrows (5-year Plan), Signal System Upgrades - City Wide Radars (5-year Plan), Signal - Longmire Road at Wedgewood Blvd., Signal Upgrades - South Loop 336 at River Pointe, Rehab - Alligator Creek Phase 1.

Amount Issued: \$ 8,944,268

Amount Outstanding: \$ 8,944,268

Paying Agent: TBD

Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.500	\$ 121,133	\$ 268,483	\$ 389,616
2021-22	3.500	168,023	317,104	485,127
2022-23	3.500	179,745	310,542	490,287
2023-24	3.500	191,468	303,562	495,029
2024-25	3.500	195,375	296,305	491,680
2025-26	3.500	203,190	288,826	492,016
2026-27	3.500	214,913	280,988	495,901
2027-28	3.500	218,820	272,864	491,684
2028-29	3.500	226,635	264,520	491,155
2029-30	3.500	238,358	255,818	494,176
2030-31	3.500	539,235	241,619	780,854
2031-32	3.500	562,680	221,721	784,401
2032-33	3.500	578,310	201,126	779,436
2033-34	3.500	605,663	179,765	785,427
2034-35	3.500	715,073	155,996	871,069
2035-36	3.500	738,518	129,879	868,397
2036-37	3.500	765,870	102,850	868,720
2037-38	3.500	793,223	74,850	868,073
2038-39	3.500	824,483	45,801	870,283
2039-40	3.500	863,558	15,497	879,055
Total		\$ 8,944,268	\$ 4,228,117	\$ 13,172,384

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2020A-2 (Proposed)
Date of Issue: TBD
Purpose: Road Widening with Improvements - TIRZ #3 - Old Conroe Road North Section.
Amount Issued: \$ 2,500,733
Amount Outstanding: \$ 2,500,733
Paying Agent: TBD
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.500	33,868	75,065	108,933
2021-22	3.500	46,978	88,659	135,637
2022-23	3.500	50,255	86,825	137,080
2023-24	3.500	53,533	84,873	138,406
2024-25	3.500	54,625	82,844	137,469
2025-26	3.500	56,810	80,753	137,563
2026-27	3.500	60,088	78,562	138,649
2027-28	3.500	61,180	76,290	137,470
2028-29	3.500	63,365	73,957	137,322
2029-30	3.500	66,643	71,524	138,167
2030-31	3.500	150,765	67,554	218,319
2031-32	3.500	157,320	61,991	219,311
2032-33	3.500	161,690	56,233	217,923
2033-34	3.500	169,338	50,260	219,598
2034-35	3.500	199,928	43,615	243,543
2035-36	3.500	206,483	36,313	242,796
2036-37	3.500	214,130	28,756	242,886
2037-38	3.500	221,778	20,927	242,705
2038-39	3.500	230,518	12,805	243,323
2039-40	3.500	241,443	4,333	245,775
Total	\$	2,500,733	\$ 1,182,141	\$ 3,682,874

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2020A-3 (Proposed)
Date of Issue: TBD
Purpose: Reimbursement to Conroe Municipal Management District #1 (Grand Central Park) per development agreement.
Amount Issued: \$ 3,770,000
Amount Outstanding: \$ 3,770,000
Paying Agent: TBD
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.500	\$ 160,000	\$ 91,850	\$ 251,850
2021-22	3.500	145,000	106,125	251,125
2022-23	3.500	150,000	101,700	251,700
2023-24	3.500	150,000	97,200	247,200
2024-25	3.500	155,000	92,625	247,625
2025-26	3.500	160,000	87,900	247,900
2026-27	3.500	165,000	83,025	248,025
2027-28	3.500	170,000	78,000	248,000
2028-29	3.500	175,000	72,825	247,825
2029-30	3.500	180,000	67,500	247,500
2030-31	3.500	190,000	61,950	251,950
2031-32	3.500	195,000	56,175	251,175
2032-33	3.500	200,000	50,250	250,250
2033-34	3.500	205,000	44,175	249,175
2034-35	3.500	210,000	37,950	247,950
2035-36	3.500	220,000	31,500	251,500
2036-37	3.500	225,000	24,825	249,825
2037-38	3.500	230,000	18,000	248,000
2038-39	3.500	240,000	10,950	250,950
2039-40	3.500	245,000	3,675	248,675
Total	\$	3,770,000	\$ 1,218,200	\$ 4,988,200

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2020A-4 (Proposed)
Date of Issue: TBD
Purpose: Shadow Lakes PID Reimbursement.
Amount Issued: \$ 2,345,000
Amount Outstanding: \$ 2,345,000
Paying Agent: TBD
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.500	\$ 95,000	\$ 69,593	\$ 164,593
2021-22	3.500	85,000	80,574	165,574
2022-23	3.500	85,000	77,471	162,471
2023-24	3.500	90,000	74,278	164,278
2024-25	3.500	95,000	70,901	165,901
2025-26	3.500	95,000	67,434	162,434
2026-27	3.500	100,000	63,875	163,875
2027-28	3.500	105,000	60,134	165,134
2028-29	3.500	110,000	56,210	166,210
2029-30	3.500	110,000	52,195	162,195
2030-31	3.500	115,000	48,089	163,089
2031-32	3.500	120,000	43,800	163,800
2032-33	3.500	125,000	39,329	164,329
2033-34	3.500	130,000	34,675	164,675
2034-35	3.500	135,000	29,839	164,839
2035-36	3.500	140,000	24,820	164,820
2036-37	3.500	145,000	19,619	164,619
2037-38	3.500	150,000	14,235	164,235
2038-39	3.500	155,000	8,669	163,669
2039-40	3.500	160,000	2,920	162,920
Total	\$	2,345,000	\$ 938,658	\$ 3,283,658

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2020A-5 (Proposed)
Date of Issue: TBD
Purpose: Conroe Independent School District Property Purchase (Taxable).
Amount Issued: \$ 4,345,000
Amount Outstanding: \$ 4,345,000
Paying Agent: TBD
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.500	\$ 225,000	\$ 123,917	\$ 348,917
2021-22	3.500	250,000	99,875	349,875
2022-23	3.500	255,000	93,563	348,563
2023-24	3.500	260,000	87,125	347,125
2024-25	3.500	270,000	80,500	350,500
2025-26	3.500	275,000	73,688	348,688
2026-27	3.500	280,000	66,750	346,750
2027-28	3.500	290,000	59,625	349,625
2028-29	3.500	295,000	52,313	347,313
2029-30	3.500	305,000	44,813	349,813
2030-31	3.500	310,000	37,125	347,125
2031-32	3.500	320,000	29,250	349,250
2032-33	3.500	330,000	21,125	351,125
2033-34	3.500	335,000	12,813	347,813
2034-35	3.500	345,000	4,313	349,313
Total		\$ 4,345,000	\$ 886,792	\$ 5,231,792



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WATER & SEWER DEBT SERVICE FUND

FY 20-21 Budget Summary
Water and Sewer Debt Service Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Implement FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Working Capital:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 11,719,511	\$ 15,660,508	\$ 15,423,508	\$ 17,096,522	\$ -	\$ 17,096,522	\$ 1,436,014	9.2%
Total Revenues	\$ 11,719,511	\$ 15,660,508	\$ 15,423,508	\$ 17,096,522	\$ -	\$ 17,096,522	\$ 1,436,014	9.2%
Total Resources:	\$ 11,719,511	\$ 15,660,508	\$ 15,423,508	\$ 17,096,522	\$ -	\$ 17,096,522	\$ 1,436,014	9.2%
Expenditures:								
W & S Debt	\$ 110,980,619	\$ 15,423,508	\$ 15,423,508	\$ 17,096,522	\$ -	\$ 17,096,522	\$ 1,673,014	10.8%
Total Expenditures	\$ 110,980,619	\$ 15,423,508	\$ 15,423,508	\$ 17,096,522	\$ -	\$ 17,096,522	\$ 1,673,014	10.8%
New Fund Balance:		\$ 237,000	\$ -	\$ -		\$ -		
Breakdown of Transfer In:								
		Water and Sewer Operating Fund				\$ 16,909,019		
		CIDC General Fund				187,503		
		Total				\$ 17,096,522		

Water & Sewer Debt Service Fund Revenues

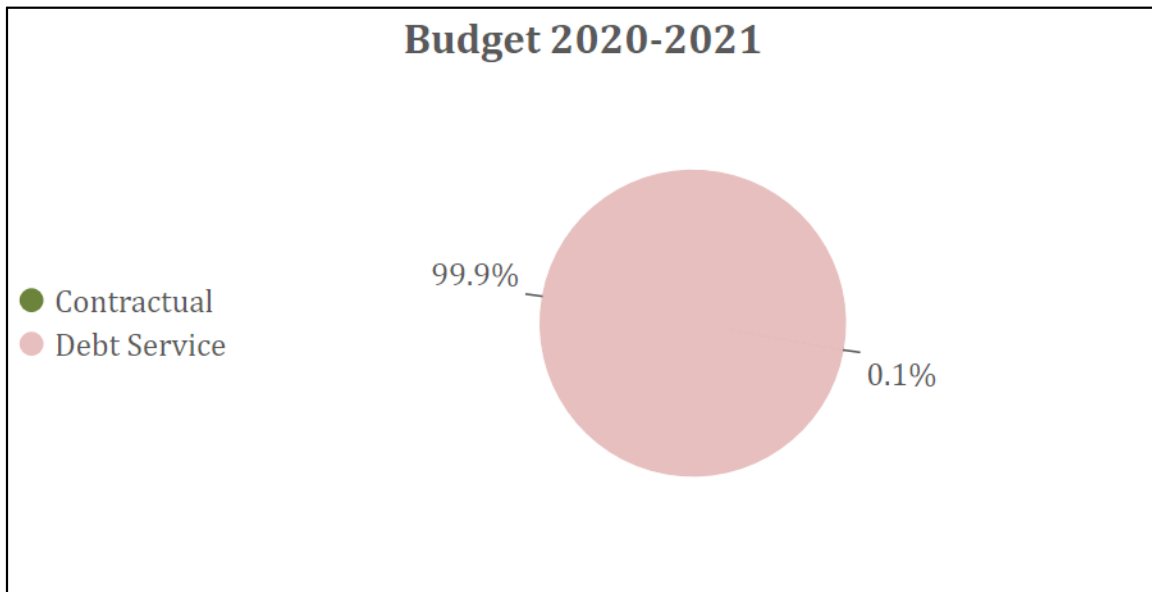
	Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6550 - Transfer In		\$ 11,719,511	\$ 15,660,508	\$ 15,423,508	\$ 17,096,522
Transfers In Subtotal		\$ 11,719,511	\$ 15,660,508	\$ 15,423,508	\$ 17,096,522
Total Revenues		\$ 11,719,511	\$ 15,660,508	\$ 15,423,508	\$ 17,096,522

Water & Sewer Debt Service 006-6000



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ 12,218	\$ 10,000	\$ 10,000	\$ 10,000
Transfers Out	98,048,000	-	-	-
Debt Service	12,920,402	15,413,508	15,413,508	17,086,522
Total	\$ 110,980,620	\$ 15,423,508	\$ 15,423,508	\$ 17,096,522



City of Conroe

Schedule of Requirements

All Water and Sewer Debt

Fiscal Year	Bonds Outstanding	Principal Requirements	Interest Requirements	Total Requirements
2020-21	\$ 226,185,000	\$ 7,580,000	\$ 9,498,522	\$ 17,078,522
2021-22	218,605,000	8,965,000	9,574,219	18,539,219
2022-23	209,640,000	9,850,000	9,187,231	19,037,231
2023-24	199,790,000	11,020,000	8,716,788	19,736,788
2024-25	188,770,000	11,525,000	8,212,675	19,737,675
2025-26	177,245,000	12,035,000	7,698,419	19,733,419
2026-27	165,210,000	12,580,000	7,155,550	19,735,550
2027-28	152,630,000	13,140,000	6,590,863	19,730,863
2028-29	139,490,000	13,735,000	5,999,856	19,734,856
2029-30	125,755,000	14,355,000	5,381,541	19,736,541
2030-31	111,400,000	14,935,000	4,730,450	19,665,450
2031-32	96,465,000	12,535,000	4,113,538	16,648,538
2032-33	83,930,000	12,600,000	3,548,853	16,148,853
2033-34	71,330,000	11,920,000	2,983,581	14,903,581
2034-35	59,410,000	11,990,000	2,416,944	14,406,944
2035-36	47,420,000	11,250,000	1,872,744	13,122,744
2036-37	36,170,000	10,675,000	1,369,194	12,044,194
2037-38	25,495,000	11,075,000	871,800	11,946,800
2038-39	14,420,000	9,755,000	391,219	10,146,219
2039-40	4,665,000	3,040,000	112,406	3,152,406
2040-41	1,625,000	1,625,000	30,469	1,655,469
TOTAL	\$ 226,185,000	\$ 100,456,860	\$ 326,641,860	

City of Conroe

Water and Sewer

Debt Requirements

Description: Series 2010 Water and Sewer System Revenue Bonds
Date of Issue: September 1, 2010
Purpose: Construction of Water Wells No. 21, No. 22, & No. 23; Water Well No. 8 (Skytop) rehabilitation; upgrade of the Southwind Ridge Water System; Shadow Lakes Subdivision, FM 830, and Longmire annexation waterlines; water well rehabilitations; LaSalle and White Oak Phase 4 sewer lines; the Sanitary Sewer Overflow Initiative (SSOI); and liftstation removal.

Amount Issued: \$ 15,715,000
Amount Outstanding: \$ 9,880,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.000	\$ 740,000	\$ 369,100	\$ 1,109,100
2021-22	3.000	760,000	346,600	1,106,600
2022-23	4.000	790,000	319,400	1,109,400
2023-24	4.000	820,000	287,200	1,107,200
2024-25	4.000	855,000	253,700	1,108,700
2025-26	4.000	890,000	218,800	1,108,800
2026-27	4.000	925,000	182,500	1,107,500
2027-28	4.000	965,000	144,700	1,109,700
2028-29	4.000	1,005,000	105,300	1,110,300
2029-30	4.000	1,045,000	64,300	1,109,300
2030-31	4.000	1,085,000	21,700	1,106,700
	Total	\$ 9,880,000	\$ 2,313,300	\$ 12,193,300

City of Conroe

Water and Sewer

Debt Requirements

Description: Series 2011 Water and Sewer System Revenue Bonds
Date of Issue: September 1, 2011
Purpose: Acquisition of Crighton Ridge Water & Sewer System; construction of Pine Springs subdivision sewer line; the Sanitary Sewer Overflow Initiative (SSOI).
Amount Issued: \$ 5,160,000
Amount Outstanding: \$ 3,475,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.000	\$ 235,000	\$ 129,050	\$ 364,050
2021-22	3.000	245,000	121,850	366,850
2022-23	4.000	250,000	113,175	363,175
2023-24	3.500	260,000	103,625	363,625
2024-25	3.500	270,000	94,350	364,350
2025-26	3.750	280,000	84,375	364,375
2026-27	4.000	290,000	73,325	363,325
2027-28	4.000	305,000	61,425	366,425
2028-29	4.000	315,000	49,025	364,025
2029-30	4.125	330,000	35,919	365,919
2030-31	4.125	340,000	22,100	362,100
2031-32	4.250	355,000	7,544	362,544
Total		\$ 3,475,000	\$ 895,763	\$ 4,370,763

City of Conroe

Water and Sewer

Debt Requirements

Description: Series 2012 Water and Sewer System Revenue Bonds
Date of Issue: September 13, 2012
Purpose: Upgrade of Crighton Ridge fireline hydrant; construction of various water and sewer lines; FM 3083 water line upgrade; Water Well No. 23 & Storage Tank; Water Well No. 24; Sanitary Sewer Overflow Initiative (SSOI); Teaswood lift station renewal; SCADA for lift stations; and existing sewer plant rehab (Phase 2); Panorama/Shenandoah Catahoula water well.

Amount Issued: \$ 18,130,000
Amount Outstanding: \$ 13,320,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	4.000	\$ 800,000	\$ 473,688	\$ 1,273,688
2021-22	4.500	830,000	439,013	1,269,013
2022-23	5.000	870,000	398,588	1,268,588
2023-24	5.000	915,000	353,963	1,268,963
2024-25	3.000	955,000	315,513	1,270,513
2025-26	4.000	990,000	280,138	1,270,138
2026-27	4.000	1,030,000	239,738	1,269,738
2027-28	3.250	1,065,000	201,831	1,266,831
2028-29	3.500	1,105,000	165,188	1,270,188
2029-30	3.000	1,140,000	128,750	1,268,750
2030-31	3.000	1,180,000	93,950	1,273,950
2031-32	3.125	1,205,000	57,422	1,262,422
2032-33	3.125	1,235,000	19,297	1,254,297
Total		\$ 13,320,000	\$ 3,167,075	\$ 16,487,075

City of Conroe

Water and Sewer

Debt Requirements

Description: Series 2013 Water and Sewer System Revenue Bonds
Date of Issue: September 26, 2013
Purpose: Construction of waterlines at White Oak Manor and B52 Brewery; SCADA for lift stations; construction of sewer lines at LaSalle to League Line, MUD No. 95 Sanitary Sewer, FM 1314 Developer Agreement and B52 Brewery; WWTP-Existing Plant Rehab Phase 2.

Amount Issued: \$ 6,790,000
Amount Outstanding: \$ 5,180,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.000	\$ 290,000	\$ 196,094	\$ 486,094
2021-22	3.000	295,000	188,044	483,044
2022-23	4.000	305,000	179,044	484,044
2023-24	4.000	315,000	168,169	483,169
2024-25	4.000	330,000	155,269	485,269
2025-26	4.000	345,000	141,769	486,769
2026-27	4.000	355,000	127,769	482,769
2027-28	4.000	370,000	113,269	483,269
2028-29	4.000	385,000	98,169	483,169
2029-30	4.000	405,000	82,369	487,369
2030-31	4.000	420,000	65,869	485,869
2031-32	4.125	435,000	48,497	483,497
2032-33	4.250	455,000	29,856	484,856
2033-34	4.250	475,000	10,094	485,094
Total		\$ 5,180,000	\$ 1,604,278	\$ 6,784,278

City of Conroe

Water and Sewer

Debt Requirements

Description: Series 2014 Water and Sewer System Revenue Bonds

Date of Issue: August 28, 2014

Purpose: Construction of Water Plant - Panorama/Shenandoah Catahoula Well & Water Well No. 23 & Storage Tank; Water & Sewer Line - Anderson Crossing Road - Phase 1; Water & Sewer Line - MUD No. 95 (SH242) Water Extension; Water & Sewer Line - 3083 Property Inc. DPA (Fuel Maxx); Water Line - FM 1488 Phase 1 & Stewart's Forest; Treatment Plant – Existing Plant Rehab (Phase 2) & Construction of New Plant (Phase 4); SSOI Program; Sewer Line - Live Oak Creek (SSOI), White Oak Creek (SSOI), & LaSalle to League Line; Sewer Lift Station - Teaswood Lift Station Removal.

Amount Issued: \$ 17,130,000

Amount Outstanding: \$ 13,960,000

Paying Agent: Bank of New York

Payments: November 15th (P) & May 15th

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	4.000	\$ 680,000	\$ 597,325	\$ 1,277,325
2021-22	4.000	705,000	569,625	1,274,625
2022-23	5.000	740,000	537,025	1,277,025
2023-24	5.000	780,000	499,025	1,279,025
2024-25	5.000	815,000	459,150	1,274,150
2025-26	4.000	855,000	421,675	1,276,675
2026-27	4.000	890,000	386,775	1,276,775
2027-28	3.000	920,000	355,175	1,275,175
2028-29	3.000	950,000	327,125	1,277,125
2029-30	3.125	980,000	297,563	1,277,563
2030-31	5.000	1,020,000	256,750	1,276,750
2031-32	5.000	1,070,000	204,500	1,274,500
2032-33	5.000	1,125,000	149,625	1,274,625
2033-34	5.000	1,185,000	91,875	1,276,875
2034-35	5.000	1,245,000	31,125	1,276,125
Total	\$	13,960,000	\$ 5,184,338	\$ 19,144,338

City of Conroe

Water and Sewer

Debt Requirements

Description: Series 2015 Water and Sewer System Revenue Bonds

Date of Issue: August 27, 2015

Purpose: Construction of Water Line MUD No. 95 Water Extension; Water Plant Water Well No. 23 & Storage Tank; Water Plant Panorama/Shenandoah Catahoula Water Well; Water Line Thousand Trails Resort; Water Line Robinwood Subdivision Replacement; Water Line Rehab Milltown Area; Water Line Rehab 3rd Street, 1st Street, Montrose, Halo, Reaves Street; Treatment Plant Existing Plant Rehab Phase 2; SSOI Program; Sewer Line MUD No. 95 Sanitary Sewer; Treatment Plant Construction of New Plant Phase 4; Sewer Line SH 242 and FM 1488; Sewer Line Plantation Drive Trunk Line; and Sewer Rehab SH 105/IH-45 Phase 2.

Amount Issued: \$ 14,400,000

Amount Outstanding: \$ 12,325,000

Paying Agent: Bank of New York

Payments: November 15th (P) & May 15th

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.500	\$ 565,000	\$ 491,069	\$ 1,056,069
2021-22	5.000	585,000	469,531	1,054,531
2022-23	5.000	610,000	444,044	1,054,044
2023-24	5.000	645,000	412,669	1,057,669
2024-25	3.000	675,000	379,669	1,054,669
2025-26	3.000	705,000	352,219	1,057,219
2026-27	3.000	725,000	330,769	1,055,769
2027-28	3.000	745,000	308,719	1,053,719
2028-29	3.125	770,000	285,994	1,055,994
2029-30	4.000	795,000	262,022	1,057,022
2030-31	4.000	820,000	233,200	1,053,200
2031-32	4.000	855,000	199,700	1,054,700
2032-33	5.000	890,000	164,800	1,054,800
2033-34	5.000	930,000	123,750	1,053,750
2034-35	5.000	980,000	76,000	1,056,000
2035-36	5.000	1,030,000	25,750	1,055,750
	Total	\$ 12,325,000	\$ 4,559,903	\$ 16,884,903

City of Conroe

Water and Sewer

Debt Requirements

Description: Series 2017B-1 Water and Sewer System Certificates of Obligation

Date of Issue: August 24, 2017

Purpose: Construction of Water Line Rehab - Milltown Area & Woodway; Waterline - Thousand Trails; Water Well No. 23 and Storage Tank; Water Line - Robinwood Subdivision Replacement; Robinwood Water Well Replacement; Plant No. 19 1-Million Gallon Storage Tank and Pump Station; Water Line - 1st Street Replacement; Water Well No. 14 Ground Storage Tank Replacement; Water Extension MUD #95; Treatment Plant - Construction of New Plant (Phase 4); Treatment Plant - Design & Construction of Existing Plant (Rehab) Phase 2; Sewer Line - Thousand Trails; Sewer Line - State Highway 242 and FM 1488; Sewer Line - Plantation Drive Trunk Line; Sewer Line - Live Oak Creek; Sewer Line - White Oak Creek; Sewer Rehab - Grand Central Park; Sewer Extension MUD No. 95.

Amount Issued: \$ 8,385,000

Amount Outstanding: \$ 6,670,000

Paying Agent: Bank of New York

Payments: November 15th (P) & May 15th

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	2.000 \$	265,000 \$	258,700 \$	523,700
2021-22	2.000	270,000	253,350	523,350
2022-23	2.000	275,000	247,900	522,900
2023-24	5.000	285,000	238,025	523,025
2024-25	2.000	295,000	227,950	522,950
2025-26	4.000	305,000	218,900	523,900
2026-27	5.000	320,000	204,800	524,800
2027-28	5.000	335,000	188,425	523,425
2028-29	5.000	355,000	171,175	526,175
2029-30	5.000	370,000	153,050	523,050
2030-31	4.000	390,000	136,000	526,000
2031-32	4.000	405,000	120,100	525,100
2032-33	4.000	420,000	103,600	523,600
2033-34	4.000	440,000	86,400	526,400
2034-35	4.000	455,000	68,500	523,500
2035-36	4.000	475,000	49,900	524,900
2036-37	4.000	495,000	30,500	525,500
2037-38	4.000	515,000	10,300	525,300
Total	\$	6,670,000 \$	2,767,575 \$	9,437,575

City of Conroe

Water and Sewer

Debt Requirements

Description: Series 2017B-2 Water and Sewer System Certificates of Obligation
Date of Issue: August 24, 2017
Purpose: Construction of Water Line Rehab - Milltown Area & Woodway; Water Well No. 23 and Storage Tank; Robinwood Water Well Replacement; Water Well No. 14 Ground Storage Tank Replacement; Water-well - Little Egypt; Treatment Plant - Construction of New Plant (Phase 4); Sewer Line - State Highway 242 and FM 1488; Treatment Plant - Outfall Relocation; Sewer Rehab - SH 105/IH-45 Phase 2.

Amount Issued: \$ 16,805,000
Amount Outstanding: \$ 13,375,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	2.000	\$ 535,000	\$ 518,450	\$ 1,053,450
2021-22	2.000	545,000	507,650	1,052,650
2022-23	2.000	555,000	496,650	1,051,650
2023-24	5.000	575,000	476,725	1,051,725
2024-25	2.000	595,000	456,400	1,051,400
2025-26	4.000	615,000	438,150	1,053,150
2026-27	5.000	640,000	409,850	1,049,850
2027-28	5.000	675,000	376,975	1,051,975
2028-29	5.000	705,000	342,475	1,047,475
2029-30	5.000	745,000	306,225	1,051,225
2030-31	4.000	775,000	272,100	1,047,100
2031-32	4.000	810,000	240,400	1,050,400
2032-33	4.000	845,000	207,300	1,052,300
2033-34	4.000	875,000	172,900	1,047,900
2034-35	4.000	915,000	137,100	1,052,100
2035-36	4.000	950,000	99,800	1,049,800
2036-37	4.000	990,000	61,000	1,051,000
2037-38	4.000	1,030,000	20,600	1,050,600
Total		\$ 13,375,000	\$ 5,540,750	\$ 18,915,750

City of Conroe

Water and Sewer

Debt Requirements

Description: Series 2018 Water and Sewer System Limited Tax Refunding Bonds
Date of Issue: May 24, 2018
Purpose: Refund of 2006, 2007, and 2008 Revenue Bonds and related issuance costs.

Amount Issued: \$ 17,340,000
Amount Outstanding: \$ 15,385,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	5.000	\$ 1,125,000	\$ 669,275	\$ 1,794,275
2021-22	5.000	1,185,000	622,775	1,807,775
2022-23	4.000	1,220,000	580,000	1,800,000
2023-24	4.000	1,270,000	530,200	1,800,200
2024-25	5.000	1,325,000	476,675	1,801,675
2025-26	5.000	1,380,000	414,050	1,794,050
2026-27	4.000	1,445,000	350,650	1,795,650
2027-28	5.000	1,515,000	283,875	1,798,875
2028-29	5.000	1,590,000	206,250	1,796,250
2029-30	5.000	1,665,000	124,875	1,789,875
2030-31	5.000	1,665,000	41,625	1,706,625
Total		\$ 15,385,000	\$ 4,300,250	\$ 19,685,250

City of Conroe

Water and Sewer

Debt Requirements

Description:	Series 2018B Water and Sewer System Certificates of Obligation
Date of Issue:	November 15, 2018
Purpose:	Construction of Water Line Relocate - Longmire Road Phase 2B; Jasper Water Well & Tank Rehab – Robinwood; Water Line Extension - SH 105 West; Jasper Water Well & Ground Storage Tank - FM 1488; Water Line Extension - Sgt Ed Holcomb; Water Line Extension – Camelot; Jasper Water Well - SH 105 West; Water Line Rehab - Lewis, Roberson, Dallas, and Palestine; Water Line Extension - Water Well No. 24 Blending; Water Line Rehab - West View and Montgomery Park Boulevard; Water Line Rehab - Academy Drive and Pozos Area; Water Line Extension - Seven Coves SH 75 to Farrel; Cooling Towers – Panorama; Decommission Elevated Storage Tank No. 5; Water Line Rehab - 3rd Street; Water Line Rehab - Adkins Area; Water Line Extension - FM 830 to Chase Run; Sewer Rehab - SH 105/IH-45 Phase II; Sewer Line - Lift Station Exp & Gravity Sewer Main-State Hwy 242 & FM 1488; SSOI Program; Treatment Plant - Construction of New Plant (Phase 4); Sewer Rehab - SH 105/IH-45 Phase III; Sewer Rehab - River Pointe Area; Lift Station Replacement - Pebble Glen No. 3; Lift Station Replacement - Pebble Glen No. 2; Lift Station & Force Main - Muse Tract to Beech Road; Lift Station & Force Main - Chapel Hill to April Sound; Sewer Rehab - Forest Estates and Wroxton; Force Main - Carl Barton; Lift Station Replacement - Longmire Point.
Amount Issued:	\$ 86,845,000
Amount Outstanding:	\$ 85,585,000
Paying Agent:	Bank of New York
Payments:	November 15th (P) & May 15th

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	5.000	\$ 1,480,000	\$ 4,242,250	\$ 5,722,250
2021-22	5.000	1,835,000	4,159,375	5,994,375
2022-23	5.000	2,450,000	4,052,250	6,502,250
2023-24	5.000	3,280,000	3,909,000	7,189,000
2024-25	5.000	3,450,000	3,740,750	7,190,750
2025-26	5.000	3,620,000	3,564,000	7,184,000
2026-27	5.000	3,820,000	3,378,000	7,198,000
2027-28	5.000	4,015,000	3,182,125	7,197,125
2028-29	5.000	4,215,000	2,976,375	7,191,375
2029-30	5.000	4,430,000	2,760,250	7,190,250
2030-31	5.000	4,750,000	2,530,750	7,280,750
2031-32	5.000	5,200,000	2,282,000	7,482,000
2032-33	5.000	5,335,000	2,018,625	7,353,625
2033-34	5.000	5,615,000	1,744,875	7,359,875
2034-35	5.000	5,890,000	1,457,250	7,347,250
2035-36	5.000	6,185,000	1,155,375	7,340,375
2036-37	5.000	6,480,000	838,750	7,318,750
2037-38	5.000	6,710,000	509,000	7,219,000
2038-39	5.000	6,825,000	170,625	6,995,625
Total	\$	85,585,000	\$ 48,671,625	\$ 134,256,625

City of Conroe

Water and Sewer

Debt Requirements

Description: Series 2019B Water and Sewer System Certificates of Obligation
Date of Issue: November 15, 2019
Purpose: Construction of Water Line Rehab-Hwy 105 West to Lester, Water Line Replacement - Sherman Street Area, Water Line Rehab - North Thompson, Elevated Storage Tank - McCaleb/Tejas, Flood Protection - Southwest Wastewater Treatment Plant, SSOI Program, Sewer System Improvements - Carl Barton, Gravity Main Replacement - Upper Stewart Creek Phase 1, Trunk Line Replacement - Stewarts Creek (Avenue M to Ed Kharbat), Trunk Line Replacement - Stewarts Creek (Avenue M to Hwy 105), Lift Station Consolidation - Area No. 01, Lift Station Rehabilitation - West Summerlin and Gun Range, Sewer Rehab and Expansion of Lift Station - Camp Silver Springs Option 1, Lift Station Consolidation - Area No. 1.

Amount Issued: \$ 21,700,000
Amount Outstanding: \$ 19,915,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	4.150	\$ 595,000	\$ 897,625	\$ 1,492,625
2021-22	4.150	630,000	867,000	1,497,000
2022-23	4.150	660,000	834,750	1,494,750
2023-24	4.150	695,000	800,875	1,495,875
2024-25	4.150	735,000	765,125	1,500,125
2025-26	4.150	770,000	727,500	1,497,500
2026-27	4.150	810,000	688,000	1,498,000
2027-28	4.150	850,000	646,500	1,496,500
2028-29	4.150	895,000	602,875	1,497,875
2029-30	4.150	940,000	557,000	1,497,000
2030-31	4.150	990,000	508,750	1,498,750
2031-32	4.150	1,040,000	458,000	1,498,000
2032-33	4.150	1,095,000	404,625	1,499,625
2033-34	4.150	1,150,000	348,500	1,498,500
2034-35	4.150	1,210,000	289,500	1,499,500
2035-36	4.150	1,265,000	233,950	1,498,950
2036-37	4.150	1,315,000	182,350	1,497,350
2037-38	4.150	1,370,000	128,650	1,498,650
2038-39	4.150	1,425,000	72,750	1,497,750
2039-40	4.150	1,475,000	22,125	1,497,125
	Total	\$ 19,915,000	\$ 10,036,450	\$ 29,951,450

City of Conroe

Water and Sewer

Debt Requirements

Description: Series 2019 Water and Sewer System Limited Tax Refunding Bonds
Date of Issue: September 1, 2019
Purpose: Refund of 2009 Water & Sewer System Revenue Bonds and related issuance costs.
Amount Issued: \$ 4,530,000
Amount Outstanding: \$ 3,850,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	5.000 \$	270,000 \$	185,750 \$	455,750
2021-22	5.000	285,000	171,875	456,875
2022-23	5.000	300,000	157,250	457,250
2023-24	5.000	320,000	141,750	461,750
2024-25	5.000	335,000	125,375	460,375
2025-26	5.000	355,000	108,125	463,125
2026-27	5.000	370,000	90,000	460,000
2027-28	5.000	385,000	71,125	456,125
2028-29	5.000	410,000	51,250	461,250
2029-30	5.000	435,000	30,125	465,125
2030-31	5.000	385,000	9,625	394,625
Total	\$	3,850,000 \$	1,142,250 \$	4,992,250

City of Conroe

Water and Sewer

Debt Requirements

Description: Series 2020B Water and Sewer System Certificates of Obligation (Proposed)
Date of Issue: TBD
Purpose: Construction of Water Line Rehab - Riverside and Gladstell Area, Water Line Extension - Ed Kharbat Drive, Gravite Main Replacement - Upper Stewart Creek Phase 1, Trunk Line Replacement - Stewarts Creek (Avenue M to Ed Kharbat), Trunk Line Replacement - Stewarts Creek (Avenue M to Hwy 105), Lift Station Consolidation - Area No. 1, Sewer Rehab and Expansion of Lift Station - Camp Silver Springs Option 1, Lift Station Consolidation - Area No. 03, Lift Station Consolidation - Area No. 02.

Amount Issued: \$ 23,265,000
Amount Outstanding: \$ 23,265,000
Paying Agent: Bank of New York
Payments: November 15th (P) & May 15th

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	3.750	\$ -	\$ 470,147	\$ 470,147
2021-22	3.750	795,000	857,531	1,652,531
2022-23	3.750	825,000	827,156	1,652,156
2023-24	3.750	860,000	795,563	1,655,563
2024-25	3.750	890,000	762,750	1,652,750
2025-26	3.750	925,000	728,719	1,653,719
2026-27	3.750	960,000	693,375	1,653,375
2027-28	3.750	995,000	656,719	1,651,719
2028-29	3.750	1,035,000	618,656	1,653,656
2029-30	3.750	1,075,000	579,094	1,654,094
2030-31	3.750	1,115,000	538,031	1,653,031
2031-32	3.750	1,160,000	495,375	1,655,375
2032-33	3.750	1,200,000	451,125	1,651,125
2033-34	3.750	1,250,000	405,188	1,655,188
2034-35	3.750	1,295,000	357,469	1,652,469
2035-36	3.750	1,345,000	307,969	1,652,969
2036-37	3.750	1,395,000	256,594	1,651,594
2037-38	3.750	1,450,000	203,250	1,653,250
2038-39	3.750	1,505,000	147,844	1,652,844
2039-40	3.750	1,565,000	90,281	1,655,281
2040-41	3.750	1,625,000	30,469	1,655,469
Total		\$ 23,265,000	\$ 10,273,303	\$ 33,538,303

**CONROE INDUSTRIAL
DEVELOPMENT
CORPORATION (CIDC)
DEBT SERVICE FUND**

FY 20-21 Budget Summary
Conroe Industrial Development Corporation
Debt Service Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Implement FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ (750)	\$ -	\$ (750)	\$ -	N/A
Revenues:								
Revenues	\$ 5,476,256	\$ 6,689,564	\$ 6,536,926	\$ 6,571,472	\$ -	\$ 6,571,472	\$ (118,092)	-1.8%
Total Revenues	\$ 5,476,256	\$ 6,689,564	\$ 6,536,926	\$ 6,571,472	\$ -	\$ 6,571,472	\$ (118,092)	-1.8%
Total Resources:	\$ 5,476,256	\$ 6,689,564	\$ 6,536,926	\$ 6,570,722	\$ -	\$ 6,570,722	\$ (118,092)	-1.8%
Expenditures:								
CIDC Debt	\$ 5,392,442	\$ 6,689,564	\$ 6,537,676	\$ 6,571,472	\$ -	\$ 6,571,472	\$ (118,092)	-1.8%
Total Expenditures	\$ 5,392,442	\$ 6,689,564	\$ 6,537,676	\$ 6,571,472	\$ -	\$ 6,571,472	\$ (118,092)	-1.8%
New Fund Balance:		\$ -	\$ (750)	\$ (750)		\$ (750)		

Breakdown of Transfer In:

CIDC Rev. Clearing Fund	\$ 6,571,472
Total	\$ 6,571,472

CIDC Debt Service Revenues

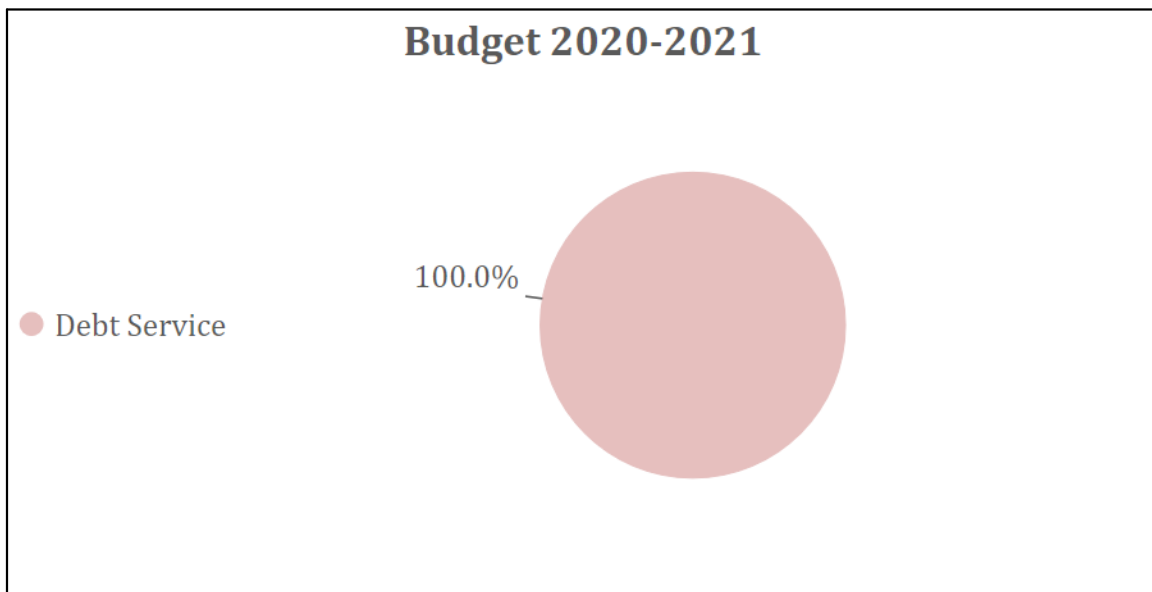
Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6113 - Other Sources - Bond Premium	\$ 228,320	\$ -	\$ -	\$ -
Miscellaneous Subtotal	\$ 228,320	\$ -	\$ -	\$ -
6550 - Transfer In	5,247,936	6,689,564	6,536,926	6,571,472
Transfers In Subtotal	\$ 5,247,936	\$ 6,689,564	\$ 6,536,926	\$ 6,571,472
Total Revenues	\$ 5,476,256	\$ 6,689,564	\$ 6,536,926	\$ 6,571,472

CIDC Debt Service 009-9200



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ 13,448	\$ 5,500	\$ -	\$ -
Debt Service	5,378,994	6,684,064	6,537,676	6,571,472
Total	\$ 5,392,442	\$ 6,689,564	\$ 6,537,676	\$ 6,571,472



City of Conroe
Schedule of Requirements
All Conroe Industrial Development Corporation
Sales Tax Bonds

Fiscal Year	Bonds Outstanding		Principal		Interest		Total
2020-21	\$	69,500,000	\$	3,820,000	\$	2,751,472	\$ 6,571,472
2021-22		65,680,000		3,985,000		2,586,270	6,571,270
2022-23		61,695,000		4,155,000		2,417,249	6,572,249
2023-24		57,540,000		4,320,000		2,252,991	6,572,991
2024-25		53,220,000		4,490,000		2,082,019	6,572,019
2025-26		48,730,000		4,670,000		1,904,170	6,574,170
2026-27		44,060,000		4,835,000		1,736,936	6,571,936
2027-28		39,225,000		5,010,000		1,563,593	6,573,593
2028-29		34,215,000		5,190,000		1,383,641	6,573,641
2029-30		29,025,000		5,390,000		1,181,537	6,571,537
2030-31		23,635,000		5,035,000		971,364	6,006,364
2031-32		18,600,000		5,250,000		755,887	6,005,887
2032-33		13,350,000		4,455,000		544,000	4,999,000
2033-34		8,895,000		1,340,000		355,800	1,695,800
2034-35		7,555,000		1,395,000		302,200	1,697,200
2035-36		6,160,000		1,450,000		246,400	1,696,400
2036-37		4,710,000		1,510,000		188,400	1,698,400
2037-38		3,200,000		1,570,000		128,000	1,698,000
2038-39		1,630,000		1,630,000		65,200	1,695,200
TOTAL			\$	69,500,000	\$	23,417,130	\$ 92,917,130

City of Conroe

Conroe Industrial Development Corporation

Sales Tax Bonds Debt Requirements

Description: Sales Tax Revenue & Refunding Bonds, Series 2012
(New Money Portion)

Date of Issue: October 18, 2012

Purpose: Install infrastructure and improve property to be used for development of an industrial park & technology park important to the economic growth and development of the City and its residents.

Amount Issued: \$ 13,080,000

Amount Outstanding: \$ 10,365,000

Paying Agent: Bank of New York

Payments: March 1st & September 1st (P)

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	5.000	\$ 700,000	\$ 370,631	\$ 1,070,631
2021-22	5.000	720,000	335,631	1,055,631
2022-23	4.000	770,000	299,631	1,069,631
2023-24	4.000	795,000	268,831	1,063,831
2024-25	4.000	830,000	237,031	1,067,031
2025-26	3.000	865,000	203,831	1,068,831
2026-27	3.000	885,000	177,881	1,062,881
2027-28	3.000	915,000	151,331	1,066,331
2028-29	3.125	935,000	123,881	1,058,881
2029-30	3.125	970,000	94,663	1,064,663
2030-31	3.250	975,000	64,350	1,039,350
2031-32	3.250	1,005,000	32,663	1,037,663
Total		\$ 10,365,000	\$ 2,360,356	\$ 12,725,356

City of Conroe

Conroe Industrial Development Corporation

Sales Tax Bonds Debt Requirements

Description: Sales Tax Revenue & Refunding Bonds, Series 2012
(Refunding Portion)

Date of Issue: October 18, 2012

Purpose: Refund the 2008 Sales Tax Revenue Bonds, which were used to acquire and improve property to be used for development of an industrial park important to the economic growth and development of the City and its residents.

Amount Issued: \$ 12,305,000

Amount Outstanding: \$ 7,105,000

Paying Agent: Bank of New York

Payments: March 1st & September 1st (P)

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	5.000	\$ 760,000	\$ 267,150	\$ 1,027,150
2021-22	5.000	810,000	229,150	1,039,150
2022-23	4.000	840,000	192,250	1,032,250
2023-24	4.000	875,000	158,650	1,033,650
2024-25	4.000	905,000	123,650	1,028,650
2025-26	3.000	940,000	87,450	1,027,450
2026-27	3.000	975,000	59,250	1,034,250
2027-28	3.000	1,000,000	30,000	1,030,000
	Total	\$ 7,105,000	\$ 1,147,550	\$ 8,252,550

City of Conroe

Conroe Industrial Development Corporation

Sales Tax Bonds Debt Requirements

Description: Sales Tax Refunding Bonds, Series 2016
(Taxable)

Date of Issue: June 14, 2016

Purpose: Refund the 2011 Sales Tax Revenue Bonds, which were used for development of an industrial park & technology park important to the economic growth and development of the City and its residents.

Amount Issued: \$ 13,815,000

Amount Outstanding: \$ 10,745,000

Paying Agent: Bank of Texas

Payments: March 1st & September 1st (P)

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	2.900	\$ 950,000	\$ 311,605	\$ 1,261,605
2021-22	2.900	975,000	284,055	1,259,055
2022-23	2.900	1,000,000	255,780	1,255,780
2023-24	2.900	1,030,000	226,780	1,256,780
2024-25	2.900	1,065,000	196,910	1,261,910
2025-26	2.900	1,090,000	166,025	1,256,025
2026-27	2.900	1,125,000	134,415	1,259,415
2027-28	2.900	1,160,000	101,790	1,261,790
2028-29	2.900	1,160,000	68,150	1,228,150
2029-30	2.900	1,190,000	34,510	1,224,510
	Total	\$ 10,745,000	\$ 1,780,020	\$ 12,525,020

City of Conroe

Conroe Industrial Development Corporation

Sales Tax Bonds Debt Requirements

Description: Sales Tax Revenue Bonds, Series 2018 (Taxable)
Date of Issue: May 24, 2018
Purpose: To purchase approximately 610 acres out of the William Starrock Survey, Abstract 486, Montgomery County, Texas, of land adjacent to the existing Conroe Park North Industrial Park for the expansion of the industrial park.

Amount Issued: \$ 23,160,000
Amount Outstanding: \$ 21,605,000
Paying Agent: Bank of New York
Payments: March 1st & September 1st (P)

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	4.320	\$ 860,000	\$ 933,336	\$ 1,793,336
2021-22	4.320	905,000	896,184	1,801,184
2022-23	4.320	940,000	857,088	1,797,088
2023-24	4.320	985,000	816,480	1,801,480
2024-25	4.320	1,020,000	773,928	1,793,928
2025-26	4.320	1,070,000	729,864	1,799,864
2026-27	4.320	1,115,000	683,640	1,798,640
2027-28	4.320	1,160,000	635,472	1,795,472
2028-29	4.320	2,280,000	585,360	2,865,360
2029-30	4.320	2,375,000	486,864	2,861,864
2030-31	4.320	2,825,000	384,264	3,209,264
2031-32	4.320	2,945,000	262,224	3,207,224
2032-33	4.320	3,125,000	135,000	3,260,000
Total		\$ 21,605,000	\$ 8,179,704	\$ 29,784,704

City of Conroe

Conroe Industrial Development Corporation

Sales Tax Bonds Debt Requirements

Description: Sales Tax Revenue Bonds, Series 2019

Date of Issue: September 12, 2019

Purpose: To install roadway, signals, water and sewer infrastructure in the 610 acres of land adjacent to the existing Conroe Park North Industrial Park for the expansion of the industrial park.

Amount Issued: \$ 23,735,000

Amount Outstanding: \$ 19,680,000

Paying Agent: Bank of New York

Payments: March 1st & September 1st (P)

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2020-21	4.250	\$ 550,000	\$ 868,750	\$ 1,418,750
2021-22	4.250	575,000	841,250	1,416,250
2022-23	4.250	605,000	812,500	1,417,500
2023-24	4.250	635,000	782,250	1,417,250
2024-25	4.250	670,000	750,500	1,420,500
2025-26	4.250	705,000	717,000	1,422,000
2026-27	4.250	735,000	681,750	1,416,750
2027-28	4.250	775,000	645,000	1,420,000
2028-29	4.250	815,000	606,250	1,421,250
2029-30	4.250	855,000	565,500	1,420,500
2030-31	4.250	1,235,000	522,750	1,757,750
2031-32	4.250	1,300,000	461,000	1,761,000
2032-33	4.250	1,330,000	409,000	1,739,000
2033-34	4.250	1,340,000	355,800	1,695,800
2034-35	4.250	1,395,000	302,200	1,697,200
2035-36	4.250	1,450,000	246,400	1,696,400
2036-37	4.250	1,510,000	188,400	1,698,400
2037-38	4.250	1,570,000	128,000	1,698,000
2038-39	4.250	1,630,000	65,200	1,695,200
Total		\$ 19,680,000	\$ 9,949,500	\$ 29,629,500

**CONROE INDUSTRIAL
DEVELOPMENT
CORPORATION (CIDC)
REVENUE CLEARING FUND**

FY 20-21 Budget Summary
Conroe Industrial Development Corporation
Revenue Clearing Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Implement FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -	
Beginning Fund Balance:	\$	-	\$	-	\$	-	\$	-	N/A
Revenues:									
Revenues	\$ 12,030,638	\$ 11,681,425	\$ 11,700,983	\$ 11,254,846	\$ -	\$ 11,254,846	\$ (426,579)	-3.7%	
Total Revenues	\$ 12,030,638	\$ 11,681,425	\$ 11,700,983	\$ 11,254,846	\$ -	\$ 11,254,846	\$ (426,579)	-3.7%	
Total Resources:	\$ 12,030,638	\$ 11,681,425	\$ 11,700,983	\$ 11,254,846	\$ -	\$ 11,254,846	\$ (426,579)	-3.7%	
Expenditures:									
Revenue Clearing	\$ 12,034,139	\$ 11,681,425	\$ 11,700,983	\$ 11,254,846	\$ -	\$ 11,254,846	\$ (426,579)	-3.7%	
Total Expenditures	\$ 12,034,139	\$ 11,681,425	\$ 11,700,983	\$ 11,254,846	\$ -	\$ 11,254,846	\$ (426,579)	-3.7%	
New Fund Balance:	\$	-	\$	-	\$	-			

Breakdown of Transfer Out:

CIDC Debt Service Fund	\$ 6,571,472
CIDC General Fund	4,683,374
Total	\$ 11,254,846

CIDC Revenue Clearing Revenues

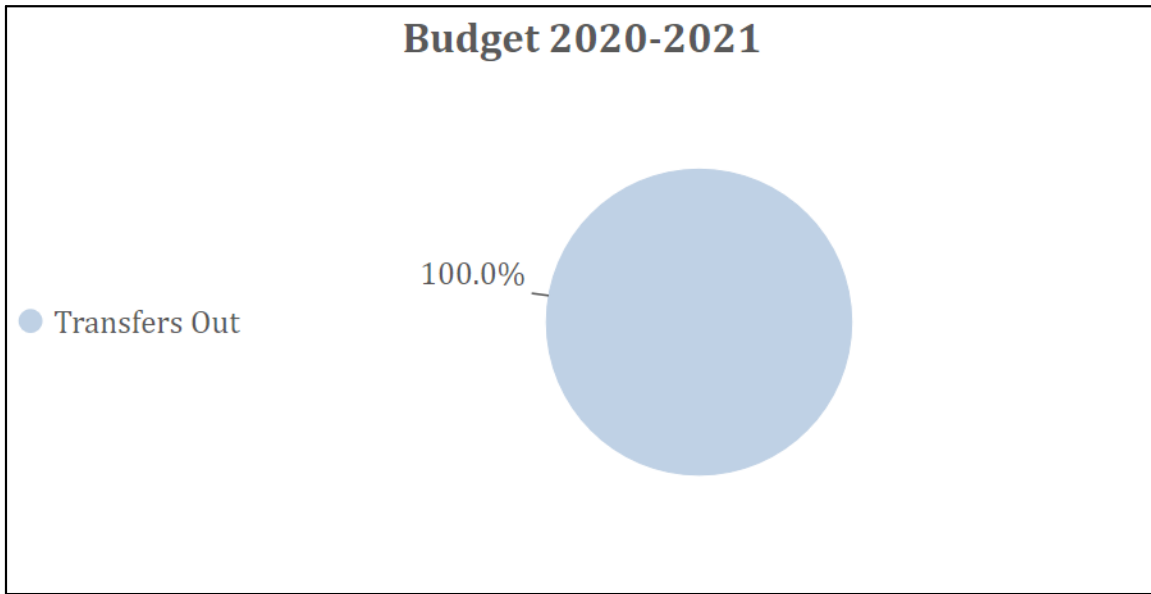
Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
4040 - Sales Tax	\$ 12,030,638	\$ 11,681,425	\$ 11,700,983	\$ 11,254,846
Sales Tax Collections Subtotal	\$ 12,030,638	\$ 11,681,425	\$ 11,700,983	\$ 11,254,846
Total Revenues	\$ 12,030,638	\$ 11,681,425	\$ 11,700,983	\$ 11,254,846

CIDC Revenue Clearing 009-9400



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Transfers Out	\$ 12,034,139	\$ 11,681,425	\$ 11,700,983	\$ 11,254,846
Total	\$ 12,034,139	\$ 11,681,425	\$ 11,700,983	\$ 11,254,846



**CONROE INDUSTRIAL
DEVELOPMENT
CORPORATION (CIDC)
GENERAL FUND**

FY 20-21 Budget Summary
Conroe Industrial Development Corporation
General Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 34,657,669	\$ 34,657,669	\$ 29,670,411	\$ -	\$ 29,670,411	\$ -	0.0%
Revenues:								
Revenues	\$ 9,041,683	\$ 5,577,408	\$ 10,691,584	\$ 4,916,885	\$ -	\$ 4,916,885	\$ (660,523)	-11.8%
Total Revenues	\$ 9,041,683	\$ 5,577,408	\$ 10,691,584	\$ 4,916,885	\$ -	\$ 4,916,885	\$ (660,523)	-11.8%
Total Resources:	\$ -	\$ 40,235,077	\$ 45,349,253	\$ 34,587,296	\$ -	\$ 34,587,296	\$ (660,523)	-1.6%
Expenditures:								
CIDC General Fund	\$ 5,094,253	\$ 11,311,092	\$ 9,462,963	\$ 11,823,545	\$ 6,255,761	\$ 18,079,306	\$ 6,768,214	59.8%
Total Expenditures	\$ 5,094,253	\$ 11,311,092	\$ 9,462,963	\$ 11,823,545	\$ 6,255,761	\$ 18,079,306	\$ 6,768,214	59.8%
Debt Service Reserve:		\$ 6,215,879	\$ 6,215,879					
New Fund Balance:		\$ 22,708,106	\$ 29,670,411	\$ 22,763,751		\$ 16,507,990		
Breakdown of Transfer In:								
CIDC Rev. Clearing Fund						\$ 4,683,374		
Total						\$ 4,683,374		
Breakdown of Transfer Out:								
W&S Debt Service Fund - Water Well debt						\$ 187,503		
GO Debt Service Fund - Park Debt						351,419		
Water Plant EST - In the Industrial Park & Technology Parkway						6,147,000		
Water Line Extension - Wally Wilkerson to FM 1484						3,066,000		
Streets CIP Fund - Underground Utilities SH 105, IH45 to SH75 (G88)						426,500		
Signal - Seven Coves at Farrel Road						370,000		
Total						\$ 10,548,422		
Breakdown of Economic Development Contracts:								
Incentive Agreements (10%)	Actual FY 18-19	Estimated FY 19-20	Budget FY 20-21					
Ball Corporation	\$ 49,467	\$ 140,970	\$ 225,870					
Bauer Equipment America, Inc	31,123	42,104	52,686					
Borden Milk 2013	15,867	13,777	11,688					
C&C Metals	13,996	-	-					
Energy Alloys, LLC	107,413	105,672	-					
Galdisa USA, Inc 2016	-	16,990	19,624					
General Packaging 2015	18,737	19,135	19,531					
Hempel USA	19,699	29,883	45,985					
HTTP	18,067	-	-					
Industrial Components of Texas	7,198	14,721	32,011					
LUC Urethanes, Inc	27,759	27,477	27,027					
McKesson	264,435	264,435	264,435					
Medivators (Byrne Medical #3)	3,707	-	-					
Neorig	-	45,992	172,271					
Newpark Drilling Fluids, LLC	43,126	44,671	46,592					
NOV Texas Oil Tools	105,843	106,959	-					
Old Dominion Freight Line	-	-	18,724					
Pipeline Packaging	-	-	46,928					
Professional Directional	297,268	348,600	393,493					
Protect Controls	80,891	93,268	-					
Sooner Container	51,106	56,477	15,594					
Stainless Structural - 2012	73,799	75,071	-					
Stainless Structural - 2019	-	-	32,156					
Supra America, Inc - 2016	64,684	68,838	95,144					
Telegistics - 2016	38,857	38,857	38,857					
Turbo Drill	41,327	-	-					
VGXI, Inc (2019)	-	-	400,000					
Home Depot	-	-	4,279,906					
Available for Additional Incentives	-	-	-					
TOTAL ALL AGREEMENTS	\$ 1,374,369	\$ 1,553,897	\$ 6,238,522					

FY 20-21 Supplemental Requests

Conroe Industrial Development Corporation (CIDC) Fund

Department / Division		ID	Supplemental Request Title	Requested Amount ¹	FY 19-20 Purchase ²	FY 20-21 Approved ³	TYPE
009-9000	CIDC General Fund	538	Performance Based Cash Incentives	\$ 1,958,616	\$ -	\$ 1,958,616	Non-Discretionary Adjustment
009-9000	CIDC General Fund	581	Home Depot and Conroe Logistics Center Incentives	6,114,152	-	4,279,906	Enhanced Program
009-9000	CIDC General Fund	501	2% Salary Market Adjustment	10,678	-	10,678	Enhanced Program
009-9000	CIDC General Fund	515	3.5% MERIT Non-Civil Service Only	6,561	-	6,561	Enhanced Program
009-9000	CIDC General Fund	532	20-21 Health Dental Vision Insurance Increase	10,675	-	-	Non-Discretionary Adjustment
CIDC General Fund Total				\$ 8,100,681	\$ -	\$ 6,255,761	

Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 19-20 Purchase - The amount approved for purchase with savings in the current fiscal year, rather than putting the item in the next fiscal year.
3. FY 20-21 Approved - These items are included in the Operating Budget as supplementals.

Notes:

If there is no funding listed in the FY19-20 Purchase or FY 20-21 Approved columns, then the supplemental request was not approved.

CIDC General Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6010 - Interest On Investments	\$ 798,663	\$ 585,547	\$ 467,021	\$ 233,511
Investment Income Subtotal	\$ 798,663	\$ 585,547	\$ 467,021	\$ 233,511
6015 - FMV Adjustment - Investments	37,607	-	-	-
Net Change in Fair Value of Investments Subtotal	\$ 37,607	\$ -	\$ -	\$ -
6035 - Land Sales	1,419,210	-	5,061,256	-
Miscellaneous Subtotal	\$ 1,419,210	\$ -	\$ 5,061,256	\$ -
6550 - Transfer In	6,786,203	4,991,861	5,163,307	4,683,374
Transfers In Subtotal	\$ 6,786,203	\$ 4,991,861	\$ 5,163,307	\$ 4,683,374
Total Revenues	\$ 9,041,683	\$ 5,577,408	\$ 10,691,584	\$ 4,916,885



The Conroe Industrial Development Corporation (CIDC) is a Type B non-profit development corporation operating under Texas Local Government Code Chapters 501, 502, and 505. The corporation is operated under the supervision of the Conroe City Council and acts to promote economic development in the City of Conroe. Revenue from a one-half cent sales tax levied by the City for the benefit of the corporation provides incentive funding to attract new and expanded business in the City and has also funded the development of the CIDC owned Conroe Park North Industrial Park and the R. A. "Mickey" Deison Technology Park at Conroe-North Houston Regional Airport.

The CIDC is governed by a seven member board of directors.

Accomplishments for FY 2019 - 2020

- ✓ The Department earned the Economic Excellence Award from the Texas Economic Development Council (TEDC)
- ✓ Represented City of Conroe with key economic development organizations – Executive Director Danielle Scheiner serves on the board of directors for the Texas Economic Development Council (TEDC) and serves on the advisory board of Team Texas, the marketing arm of TEDC. She serves on three TEDC committees, serving as Chairman of the Economic Development Sales Tax committee
- ✓ Closed six land sales in Conroe Park North totaling 127.63 acres in FYE 2019 for \$10,999,609. These sales were for the following projects: Kayden Industries, Old Dominion Freight Line, Pipeline Packaging, Supra America, and Five Below. The final sale was for a small retail strip in the park
- ✓ We have closed three land transactions so far in FYE 2020 totaling \$5.7M and 62.75 acres. We are also anticipating our first contract for sale in the Deison Technology Park this year
- ✓ We performed due diligence on incentive agreements and awarded incentives to the companies that qualified based on the terms of their contracts
- ✓ We promoted economic development for the City of Conroe at several events including the Houston Association of Realtors (HAR), BizNow, Commercial Real Estate Association of Montgomery County (CREAM) and others
- ✓ We participated in multiple marketing missions with Team Texas, Greater Houston Partnership, and the Texas Economic Development Corporation to promote Texas and our community
- ✓ We continued business retention and expansion activities, hosting several breakfast tours, networking events, and staffing HR Fuse and the Conroe Manufacturing Association

Goals & Objectives for FY 2020 - 2021

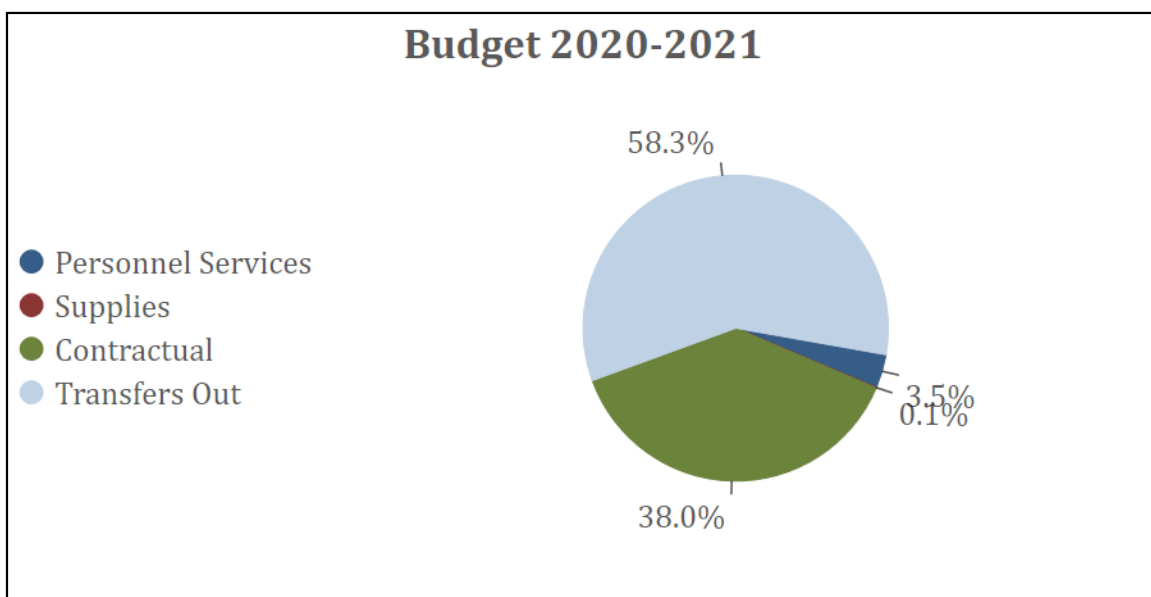
- Sell property in Conroe Park North and Deison Technology Park
- Recruit businesses for Conroe Park North and Deison Technology Park
- Continue management of the economic development activity for the City of Conroe
- Distribute incentives for existing businesses for retention and expansion in April 2020
- Represent the City of Conroe at key marketing events throughout the year
- Represent the City of Conroe with key economic development organizations throughout the year
- Promote economic development for the City of Conroe through public speaking events throughout the year

CIDC General Fund 009-9000



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 487,618	\$ 595,931	\$ 606,095	\$ 641,481
Supplies	7,778	11,400	14,290	11,400
Contractual	2,358,354	4,128,331	2,267,999	6,878,003
Transfers Out	2,240,503	6,575,430	6,574,579	10,548,422
Total	\$ 5,094,253	\$ 11,311,092	\$ 9,462,963	\$ 18,079,306



New Initiatives-Supplemental Budget Requests

2% Salary Market Adjustment	\$8,662
2% Salary Market Adjustment	\$540
2% Salary Market Adjustment	\$1,477
3.5% MERIT Non-Civil Service Only	\$5,295
3.5% MERIT Non-Civil Service Only	\$405
3.5% MERIT Non-Civil Service Only	\$860
Performance Cash Based Incentives	\$1,958,616
Home Depot and Conroe Logistics Center Incentives	\$4,279,906

CIDC General Fund 009-9000



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Executive Director of CIDC	1	1	1	1
Deputy Director of CIDC	1	1	1	1
Associate Director - CIDC	1	1	1	1
Marketing Manager	0	0	1	1
Administrative Assistant	0	1	1	1
Research Analyst/Retail Specialist	1	0	0	0
TOTAL FULL TIME	4	4	5	5
PT Marketing & Communication Coordinator (Hours)	999	999	0	0
TOTAL PART TIME HOURS	999	999	0	0

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Business Attraction				
Number of businesses expanded or attracted	1	4	4	4
Number of jobs created by the projects	93	334	447	150
Investment attracted/facilitated	\$12.0M	\$113M	\$163.9M	\$50M
Average wages/salaries of jobs created	\$ 60,313	\$ 69,094	\$ 47,313	\$ 45,000
"Active" prospects in the pipeline	10	12	8	8
Cost-benefit analysis of proposed projects (ROI)	48%	48%	48%	48%
Incentives awarded for projects (number)	1	3	4	0
Total cash incentive value for new projects	\$0.3M	\$2.38M	\$2.8M	\$ -
Number of sales missions and trade shows	22	11	16	15
Business Retention & Expansion				
Number of businesses assisted	30	81	37	50
Number of businesses visited	24	31	8	30
Relationships Established				
Collaboration with higher education institutions	Y	Y	Y	Y
Relationships with site selection consultants	Y	Y	Y	Y
Relationships established with area legislators	Y	Y	Y	Y
Relationships with other organizations/resources	Y	Y	Y	Y
Marketing & Communications				
Educating local elected officials	Y	Y	Y	Y
Engaging/informing state and regional partners	Y	Y	Y	Y
Annual Allies Day and Job Fair Events	Y	Y	Y	Y
Production of Quarterly Newsletter	Y	Y	Y	Y



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**CONROE INDUSTRIAL
DEVELOPMENT
CORPORATION (CIDC)
INDUSTRIAL PARK
LAND SALES FUND**

FY 20-21 Budget Summary
Conroe Industrial Development Corporation
Industrial Park Land Sales Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 8,339,904	\$ 8,339,904	\$ 452,202	\$ -	\$ 452,202	\$ -	0.0%
Revenues:								
Revenues	\$ 9,580,399	\$ -	\$ 1,011,903	\$ -	\$ -	\$ -	\$ -	N/A
Total Revenues	\$ 9,580,399	\$ -	\$ 1,011,903	\$ -	\$ -	\$ -	\$ -	N/A
Total Resources:	\$ 9,580,399	\$ 8,339,904	\$ 9,351,807	\$ 452,202	\$ -	\$ 452,202	\$ -	0.0%
Expenditures:								
Expenditures	\$ 6,347,920	\$ 13,109,248	\$ 8,899,605	\$ 426,500	\$ -	\$ 426,500	\$ (12,682,748)	-96.7%
Total Expenditures	\$ 6,347,920	\$ 13,109,248	\$ 8,899,605	\$ 426,500	\$ -	\$ 426,500	\$ (12,682,748)	-96.7%
New Fund Balance:		\$ (4,769,344)	\$ 452,202	\$ 25,702		\$ 25,702		
Breakdown of Transfer Out:								
						\$ 426,500		
						<u>\$ 426,500</u>		

CIDC Industrial Park Land Sales Fund Revenues

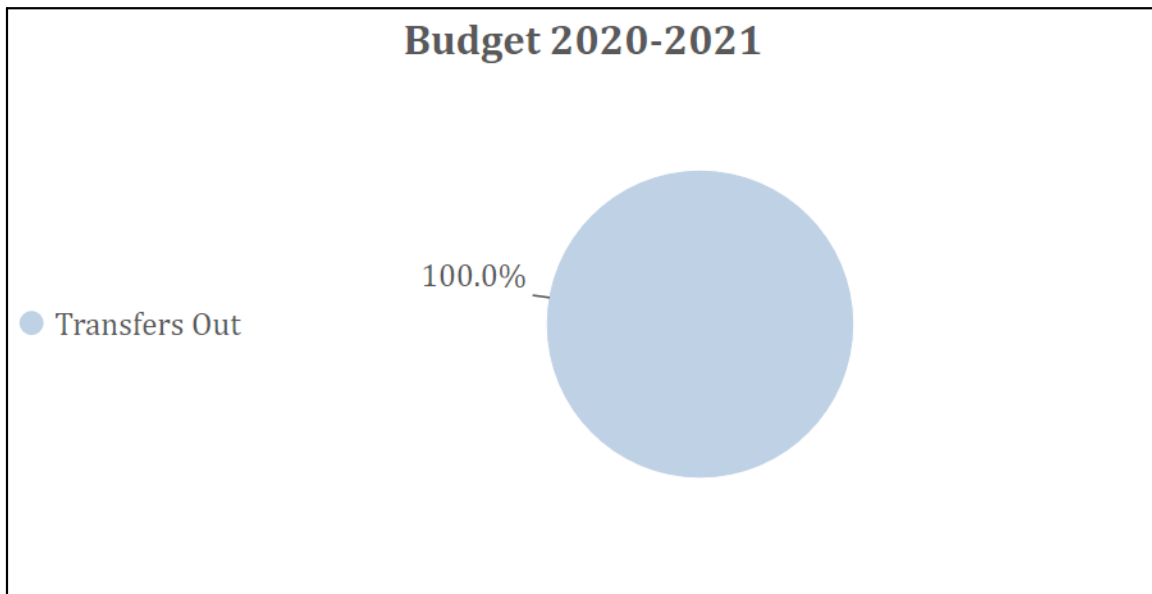
	Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6035 - Land Sales		\$ 9,580,399	\$ -	\$ 1,011,903	\$ -
	Miscellaneous Subtotal	\$ 9,580,399	\$ -	\$ 1,011,903	\$ -
	Total Revenues	\$ 9,580,399	\$ -	\$ 1,011,903	\$ -

CIDC Industrial Park Land Sales 047-4700



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Transfers Out	\$ 6,347,920	\$ 13,109,248	\$ 8,899,605	\$ 426,500
Total	\$ 6,347,920	\$ 13,109,248	\$ 8,899,605	\$ 426,500



VEHICLE & EQUIPMENT REPLACEMENT FUND

FY 20-21 Budget Summary
Vehicle and Equipment Replacement Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplement FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 8,177,733	\$ 8,177,733	\$ 5,027,129	\$ -	\$ 5,027,129	\$ -	0.0%
Revenues:								
Revenues	\$ 511,787	\$ 298,041	\$ 348,764	\$ 371,021	\$ -	\$ 371,021	\$ 72,980	24.5%
Total Revenues	\$ 511,787	\$ 298,041	\$ 348,764	\$ 371,021	\$ -	\$ 371,021	\$ 72,980	24.5%
Total Resources:	\$ 511,787	\$ 8,475,774	\$ 8,526,497	\$ 5,398,150	\$ -	\$ 5,398,150	\$ 72,980	0.9%
Expenditures:								
Capital	\$ 1,436,276	\$ 3,468,625	\$ 3,499,368	\$ 1,655,065		\$ 1,655,065	\$ (1,813,560)	-52.3%
Total Expenditures	\$ 1,436,276	\$ 3,468,625	\$ 3,499,368	\$ 1,655,065	\$ -	\$ 1,655,065	\$ (1,813,560)	-52.3%
New Fund Balance:		\$ 5,007,149	\$ 5,027,129	\$ 3,743,085		\$ 3,743,085		

Breakdown of Transfer In:

General Fund - PD Leases	\$ 185,700
General Fund - Transportation	145,740
Total	\$ 331,440

FY 20-21 Supplemental Requests

General Fund Vehicle Equipment Replacement Fund

Department / Division		Replacing Unit	Supplemental Request Title	Total Requested Amount	Approved VERF Funding	Type	Notes
001-1044	Transportation	1473	Chevy Bus 4500	\$ 134,707	\$ 134,707	VERF	Like for Like
001-1044	Transportation	1474	Chevy Bus 4500	134,707	134,707	VERF	Like for Like
001-1044	Transportation	1475	Chevy Bus 4500	134,707	134,707	VERF	Like for Like
001-1044	Transportation	1476	Chevy Bus 4500	134,707	134,707	VERF	Like for Like
Transportation Total				\$ 538,828	\$ 538,828		
001-1202	Police Support Services	1317	Chevrolet Tahoe	42,000	35,000	VERF	Upgrade Cost Approved
Police Support Services Total				\$ 42,000	\$ 35,000		
001-1203	Police Patrol	1102	Chevrolet Tahoe	42,000	35,000	VERF	Upgrade Cost Approved
001-1203	Police Patrol	1234	Chevrolet Tahoe	42,000	35,000	VERF	Upgrade Cost Approved
001-1203	Police Patrol	1308	Chevrolet Tahoe	42,000	35,000	VERF	Upgrade Cost Approved
001-1203	Police Patrol	1409	Chevrolet Tahoe	42,000	35,000	VERF	Upgrade Cost Approved
001-1203	Police Patrol	1414	Chevrolet Tahoe	42,000	35,000	VERF	Upgrade Cost Approved
001-1203	Police Patrol	1415	Chevrolet Tahoe	42,000	35,000	VERF	Upgrade Cost Approved
001-1203	Police Patrol	1449	Chevrolet Tahoe	42,000	35,000	VERF	Upgrade Cost Approved
001-1203	Police Patrol	1451	Chevrolet Tahoe	42,000	35,000	VERF	Upgrade Cost Approved
001-1203	Police Patrol	1501	Chevrolet Tahoe	42,000	35,000	VERF	Upgrade Cost Approved
001-1203	Police Patrol	1511	Chevrolet Tahoe	42,000	35,000	VERF	Upgrade Cost Approved
001-1203	Police Patrol	1514	Chevrolet Tahoe	42,000	35,000	VERF	Upgrade Cost Approved
001-1203	Police Patrol	1517	BMW Motorcycle	35,000	35,000	VERF	Like for Like
001-1203	Police Patrol	1518	Chevrolet Tahoe	42,000	35,000	VERF	Upgrade Cost Approved
001-1203	Police Patrol	1705	BMW Motorcycle	35,000	35,000	VERF	Like for Like
Police Patrol Total				\$ 574,000	\$ 490,000		
001-1300	Fire	1330	Silverado 1/2 Ton 4x4 Crew Cab	46,000	43,000	VERF	Upgrade Cost Approved
001-1300	Fire	T0239	Safety House - Mobile Concepts	120,000	120,000	VERF	Like for Like
Fire Total				\$ 166,000	\$ 163,000		
001-1450	Park Operations	940	Ford F250	35,798	26,998	VERF	Upgrade Cost Approved
001-1450	Park Operations	E1036	TORRO Cart	29,637	29,637	VERF	Like for Like
Park Operations Total				\$ 65,435	\$ 56,635		
001-1500	Community Development	1226	1/2 ton Crew Cab SWB (Full 4 Door) 4x4	37,000	32,000	VERF	Upgrade Cost Approved
Community Development Total				\$ 37,000	\$ 32,000		
001-1540	Street Maintenance	E9805	Swenson Sand Spreader	21,902	21,902	VERF	Like for Like
Street Maintenance Total				\$ 21,902	\$ 21,902		
001-1550	Signal Maintenance	1305	1/2 Ton Truck 4WD Full Size - Crew Cab	33,000	33,000	VERF	Like for Like
Signal Maintenance Total				\$ 33,000	\$ 33,000		
001-1580	Building Inspections & Permits	1227	Ford F150	33,000	33,000	VERF	Like for Like
001-1580	Building Inspections & Permits	1332	Ford F150	33,000	33,000	VERF	Like for Like
001-1580	Building Inspections & Permits	1333	Ford F150	33,000	33,000	VERF	Like for Like
Building Inspections & Permits Total				\$ 99,000	\$ 99,000		
Grand Total				\$ 1,577,165	\$ 1,469,365		

Notes:

Vehicle Equipment Replacement Fund (VERF)

Vehicle & Equipment Replacement Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6010 - Interest On Investments	\$ 136,112	\$ 72,218	\$ 79,163	\$ 39,581
Investment Income Subtotal	\$ 136,112	\$ 72,218	\$ 79,163	\$ 39,581
6036 - Sales Of Capital Assets	153,855	-	43,145	-
6060 - Unanticipated Revenues	5,143	-	633	-
Miscellaneous Subtotal	\$ 158,998	\$ -	\$ 43,778	\$ -
6550 - Transfer In	216,677	225,823	225,823	331,440
Transfers In Subtotal	\$ 216,677	\$ 225,823	\$ 225,823	\$ 331,440
Total Revenues	\$ 511,787	\$ 298,041	\$ 348,764	\$ 371,021

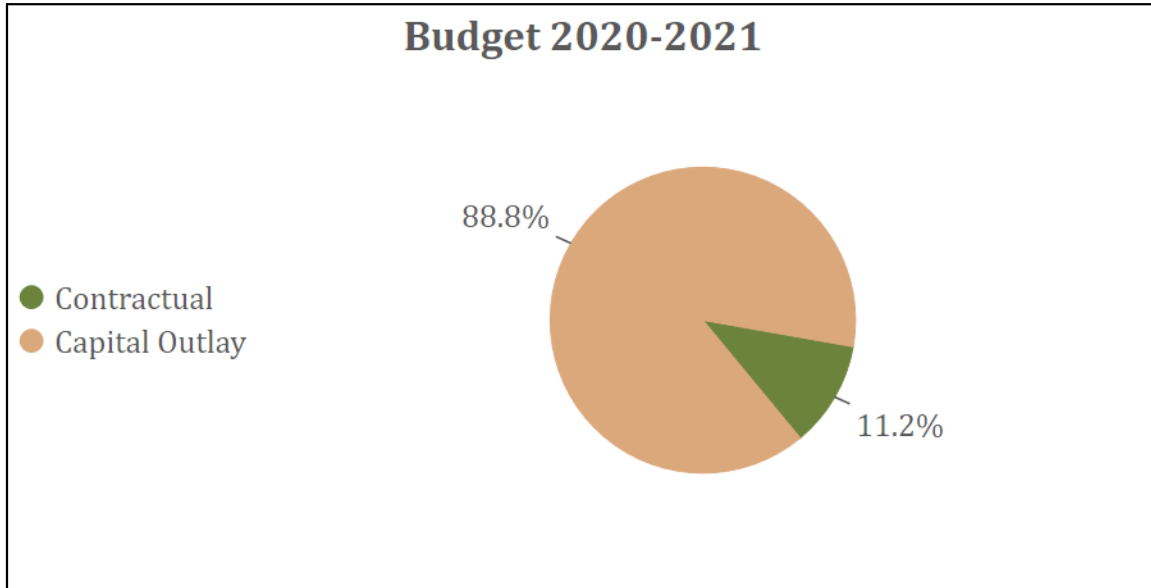
Vehicle & Equipment Replacement 003-3010



This fund is used for funding vehicle and equipment replacements at the end of their specified economic lives. This is the General Government VERF (Governmental Type Activities). The General Government VERF includes vehicles and equipment used for divisions in the General Fund and all other funds, excluding those in the Water & Sewer VERF.

Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Supplies	\$ 37,863	\$ -	\$ -	\$ -
Contractual	204,100	185,700	185,700	185,700
Capital Outlay	1,194,312	3,282,925	3,313,668	1,469,365
Total	\$ 1,436,275	\$ 3,468,625	\$ 3,499,368	\$ 1,655,065





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**WATER & SEWER
VEHICLE & EQUIPMENT
REPLACEMENT FUND**

FY 20-21 Budget Summary
Water and Sewer
Vehicle and Equipment Replacement Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Working Capital:		\$ 1,946,861	\$ 1,946,861	\$ 1,341,341	\$ -	\$ 1,341,341	\$ -	0.0%
Revenues:								
Revenues	\$ 338,495	\$ 25,440	\$ 41,189	\$ 266,041	\$ -	\$ 266,041	\$ 240,601	945.8%
Total Revenues	\$ 338,495	\$ 25,440	\$ 41,189	\$ 266,041	\$ -	\$ 266,041	\$ 240,601	945.8%
Total Resources:	\$ 338,495	\$ 1,972,301	\$ 1,988,050	\$ 1,607,382	\$ -	\$ 1,607,382	\$ 240,601	12.2%
Expenditures:								
Capital	\$ 25,495	\$ 657,230	\$ 646,709	\$ 77,000	\$ -	\$ 77,000	\$ (580,230)	-88.3%
Total Expenditures	\$ 25,495	\$ 657,230	\$ 646,709	\$ 77,000	\$ -	\$ 77,000	\$ (580,230)	-88.3%
New Fund Balance:		\$ 1,315,071	\$ 1,341,341	\$ 1,530,382		\$ 1,530,382		
Breakdown of Transfer In:								
				\$ 255,423				
				<u>\$ 255,423</u>				

FY 20-21 Supplemental Requests

Water and Sewer Vehicle Equipment Replacement Fund

Department / Division		Replacing Unit	Supplemental Request Title	Total Requested Amount	Approved VERN Funding	Type	Notes
002-2820	Water	317	Ford F-550 - 1 3/4 ton Flatbed Single Cable	\$ 40,000	\$ 40,000	VERN	Like for Like
002-2820	Water	1228	Ford F-150 Crew Cab Full 4 Door 4WD (replacing unit 1228)	51,200	37,000	VERN	Upgrade Cost Approved
Water Total				\$ 91,200	\$ 77,000		
Grand Total				\$ 91,200	\$ 77,000		

Notes:

Vehicle Equipment Replacement Fund (VERN)

Water & Sewer Vehicle & Equipment Replacement Fund

Revenues

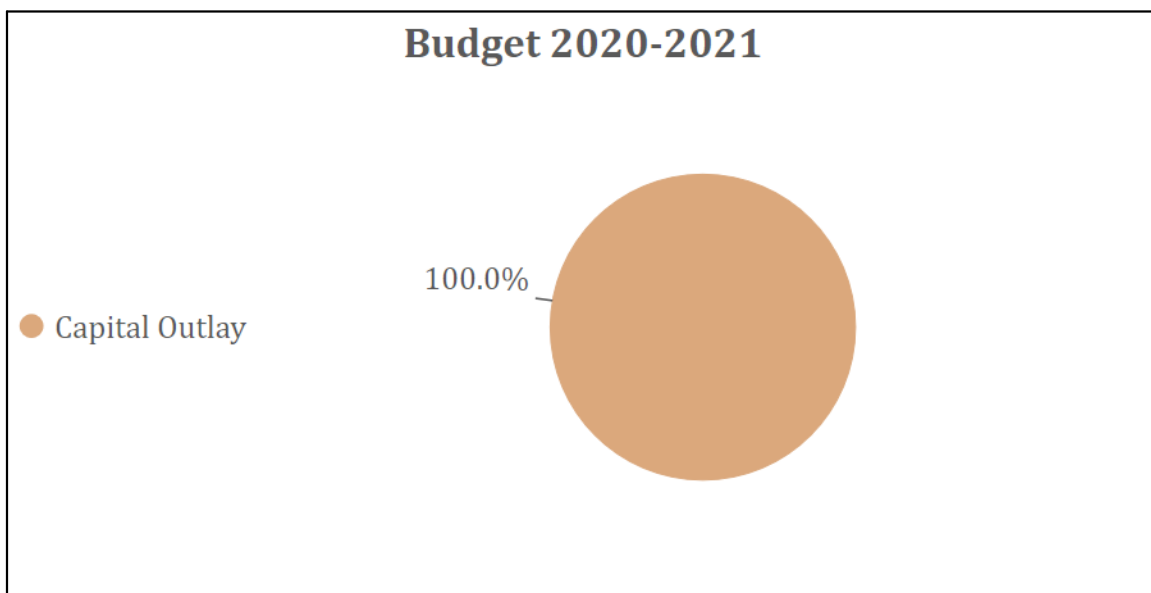
Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6010 - Interest On Investments	\$ 41,071	\$ 25,440	\$ 21,235	\$ 10,618
Investment Income Subtotal	\$ 41,071	\$ 25,440	\$ 21,235	\$ 10,618
6036 - Sales Of Capital Assets	-	-	17,715	-
6060 - Unanticipated Revenues	5,945	-	2,239	-
Miscellaneous Subtotal	\$ 5,945	\$ -	\$ 19,954	\$ -
6550 - Transfer In	291,478	-	-	255,423
Transfers In Subtotal	\$ 291,478	\$ -	\$ -	\$ 255,423
Total Revenues	\$ 338,494	\$ 25,440	\$ 41,189	\$ 266,041

Water & Sewer Vehicle & Equipment Replacement 045-4500

This fund is used for funding vehicle and equipment replacements at the end of their specified economic lives. This is the Water & Sewer VERF (Business Type Activities). The Water & Sewer VERF includes vehicles and equipment used for divisions in the Water & Sewer utility fund.

Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Capital Outlay	\$ 25,495	\$ 657,230	\$ 646,709	\$ 77,000
Total	\$ 25,495	\$ 657,230	\$ 646,709	\$ 77,000





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HOTEL OCCUPANCY TAX FUND

**FY 20-21 Budget Summary
Hotel Occupancy Tax Fund**

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 3,160,991	\$ 3,160,991	\$ 3,100,953	\$ -	\$ 3,100,953	\$ -	0.0%
Revenues								
Revenues	\$ 1,406,255	\$ 1,237,981	\$ 1,124,951	\$ 1,479,724	\$ -	\$ 1,479,724	\$ 241,743	19.5%
Total Revenues	\$ 1,406,255	\$ 1,237,981	\$ 1,124,951	\$ 1,479,724	\$ -	\$ 1,479,724	\$ 241,743	19.5%
Total Resources:	\$ 1,406,255	\$ 4,398,972	\$ 4,285,942	\$ 4,580,677	\$ -	\$ 4,580,677	\$ 241,743	5.5%
Expenses								
Con. & Vis. Bureau	\$ 1,165,960	\$ 1,190,235	\$ 1,184,989	\$ 1,169,653	\$ 203,189	\$ 1,372,843	\$ 182,608	15.3%
Total Expenditures	\$ 1,165,960	\$ 1,190,235	\$ 1,184,989	\$ 1,169,653	\$ 203,189	\$ 1,372,843	\$ 182,608	15.3%
New Fund Balance:		\$ 3,208,737	\$ 3,100,953	\$ 3,411,023		\$ 3,207,834		

FY 20-21 Supplemental Requests Hotel Occupancy Tax (CVB) Fund

Department / Division		ID	Supplemental Request Title	Requested Amount ¹	FY 19-20 Purchase ²	FY 20-21 Approved ³	TYPE
004-4010	HOT Occupancy Tax (CVB)	464	TACVB 2021 Sponsorship	\$ 20,000	\$ -	\$ 20,000	New Program
004-4010	HOT Occupancy Tax (CVB)	465	Luau Fest 2021 Sponsorship	5,000	-	5,000	New Program
004-4010	HOT Occupancy Tax (CVB)	466	Tradeshows to promote Conroe	45,000	-	45,000	New Program
004-4010	HOT Occupancy Tax (CVB)	467	Sales Site Visits and Travel Writer Familiarization Tours	20,000	-	20,000	Enhanced Program
004-4010	HOT Occupancy Tax (CVB)	468	2021 Sponsorships	25,000	-	25,000	Enhanced Program
004-4010	HOT Occupancy Tax (CVB)	490	Advertising Campaign for Meetings Market	78,500	-	78,500	New Program
004-4010	HOT Occupancy Tax (CVB)	500	2% Salary Market Adjustment	5,712	-	5,712	Enhanced Program
004-4010	HOT Occupancy Tax (CVB)	514	3.5% MERIT Non-Civil Service Only	3,978	-	3,978	Enhanced Program
004-4010	HOT Occupancy Tax (CVB)	531	20-21 Health Dental Vision Insurance Increase	8,540	-	-	Non-Discretionary Adjustment
HOT Occupancy Tax (CVB) Total				\$ 211,730	\$ -	\$ 203,190	

Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 19-20 Purchase - The amount approved for purchase with savings in the current fiscal year, rather than putting the item in the next fiscal year.
3. FY 20-21 Approved - These items are included in the Operating Budget as supplementals.

Notes:

If there is no funding listed in the FY19-20 Purchase or FY 20-21 Approved columns, then the supplemental request was not approved.

Hotel Occupancy Tax Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
4050 - Hotel Occupancy Tax	\$ 1,339,915	\$ 1,179,287	\$ 1,084,270	\$ 1,459,383
Other Tax Subtotal	\$ 1,339,915	\$ 1,179,287	\$ 1,084,270	\$ 1,459,383
6010 - Interest On Investments	66,340	58,694	40,681	20,341
Investment Income Subtotal	\$ 66,340	\$ 58,694	\$ 40,681	\$ 20,341
Total Revenues	\$ 1,406,255	\$ 1,237,981	\$ 1,124,951	\$ 1,479,724



The Conroe Convention and Visitors Bureau (CVB) develops and initiates projects, programs, and events to encourage and promote the tourist and convention industry within the City of Conroe, including programs promoting Conroe's historic structures, attractions, and hotels. The CVB Manager directs and manages the Convention and Visitors Bureau to meet the goals and objectives defined by the City Council. The CVB is responsible for the overall strategic marketing and business development plan and the direction of comprehensive public relations and advertising and marketing programs that provide hotel and Convention Center facility utilization and attract and develop visitors to other City of Conroe venues, facilities, attractions, and events.

Accomplishments for FY 2019 - 2020

- ✓ Worked with AirBnB to allow for the City of Conroe to begin collecting municipal tax from the AirBnBs in our community
- ✓ Earned the designation of "Texas Film Friendly" from the Texas Film Commission, Office of the Governor
- ✓ Surpassed 15,000 followers on social media
- ✓ Continued to streamline the Grant Process – ensuring the highest return on investment of Hotel Occupancy Tax funds
- ✓ Hired a full-service ad agency, Arsenal, to rebrand and unify our marketing efforts through digital, print and social channels
- ✓ Celebrated a very successful 1st year for Conroe GeoTour – 498 unique users, from 38 states, 7 countries and over 1200 favorite points (more than any other Texas tour)
- ✓ Celebrated a successful 1st year as Texas Music Friendly – creating an annual amplification permit to help create an inviting environment for music related businesses and venues
- ✓ Branded the Conroe Music scene with #CTXMusic to enhance marketing through digital, social, print and a new text program
- ✓ Partnered with Visit Houston to market to the international visitors and hosted 2 familiarization tours, Taiwan Eva Air and Singapore Airlines, to create Conroe packages
- ✓ Began a marketing campaign for Group Business

Goals & Objectives for FY 2020 - 2021

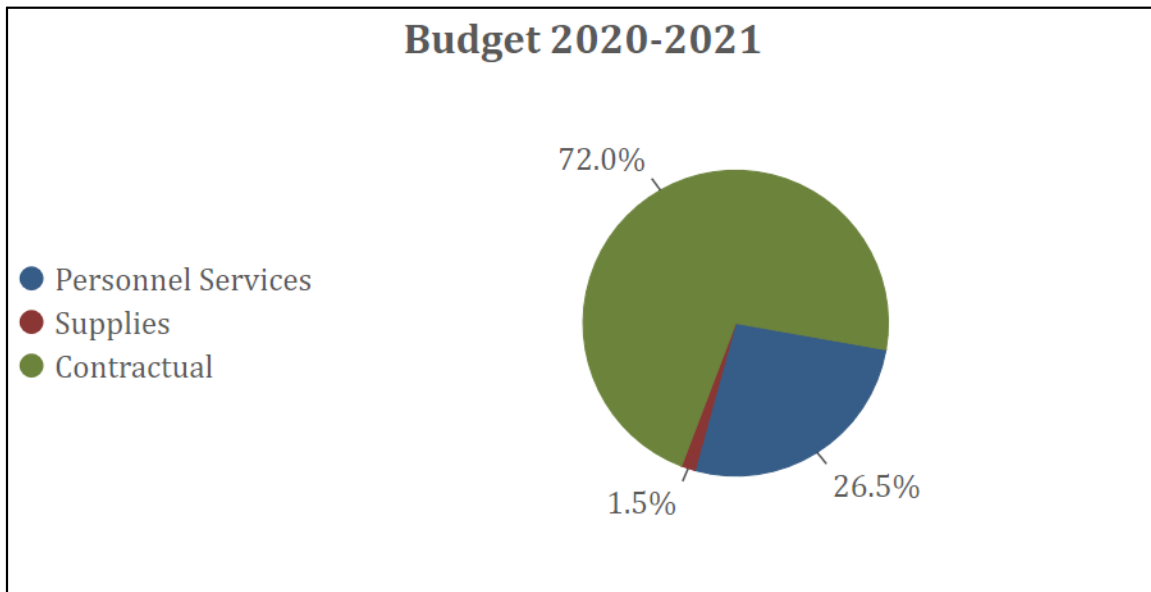
- Work with the new Margaritaville to actively solicit and bid for conventions and events
- Complete the Destination Marketing Accreditation Program through Destinations International
- Partner with Visit Houston and the State of Texas to market to the ever increasing international visitor to capitalize on overnight stays and visitor spending in Conroe
- Implement a marketing plan for attracting bus tours to Conroe for both day visitors from Houston area as well as overnight tours through the state
- Increase overall visitation to and visitor spending in Conroe measured by hotel data
- Work with the new Downtown Manager to attract new businesses and visitors to Downtown Conroe

Convention & Visitors Bureau 004-4010



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 347,031	\$ 353,790	\$ 360,366	\$ 364,198
Supplies	34,009	20,350	22,665	20,350
Contractual	784,921	816,095	801,958	988,295
Total	\$ 1,165,961	\$ 1,190,235	\$ 1,184,989	\$ 1,372,843



New Initiatives-Supplemental Budget Requests

TACVB 2021 Sponsorship	\$20,000
Luau Fest 2021 Sponsorship	\$5,000
Tradeshows to promote Conroe	\$45,000
Sales Site Visits and Travel Writer Familiarization Tours	\$20,000
2021 Sponsorships	\$25,000
Advertising Campaign for Meetings Market	\$78,500
2% Salary Market Adjustments	\$4,537
2% Salary Market Adjustments	\$395
2% Salary Market Adjustments	\$780
3.5% MERIT Non-Civil Service Only	\$3,211
3.5% MERIT Non-Civil Service Only	\$246

Convention & Visitors Bureau 004-4010



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Convention & Visitors Bureau Manager	1	1	1	1
Marketing Manager	1	1	1	1
Visitor Service Manager	0	1	1	1
Tourism Coordinator	2	1	1	1
TOTAL FULL TIME	4	4	4	4

	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Marketing & Communications				
Website Traffic	39,415	81,744	90,794	120,000
Website Page Views	138,644	199,774	210,000	220,000
Social Media Followers (Facebook, Twitter, Instagram, etc.)	16,319	18,174	20,000	25,000
Enewsletter Subscriptions	6,995	7,215	10,000	13,000
Travel Writer/Blogger Articles	8	11	15	35
Media Leads Generated	8	14	20	25
Visitor Servicing				
Visitor Guides Distributed	50,000	60,000	70,000	70,000
Email/Web Downloads of Guides	1,638	1,106	1,200	1,500
Number of Events Serviced	23	25	29	40
Event Attendees Serviced	48,500	84,410	81,960	90,000
Meeting and Event Sales				
Number of Generated Hotel Leads	3	9	12	20
Hotel Room Nights Booked	250	1,050	1,800	3,000
Tradeshows attended	10	19	24	30
Number of potential leads at tradeshows	985	3,596	4,620	5,500
Continuing Education				
Industry Conventions/Seminars	11	14	16	16



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**COMMUNITY
DEVELOPMENT BLOCK
GRANT (CDBG)
ENTITLEMENT FUND**

FY 20-21 Budget Summary
Community Development Block Grant
Entitlement Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 361,034	\$ 821,856	\$ 807,500	\$ 925,990	\$ -	\$ 925,990	\$ 104,134	12.7%
Total Revenues	\$ 361,034	\$ 821,856	\$ 807,500	\$ 925,990	\$ -	\$ 925,990	\$ 104,134	12.7%
Total Resources:	\$ 361,034	\$ 821,856	\$ 807,500	\$ 925,990	\$ -	\$ 925,990	\$ 104,134	12.7%
Expenditures:								
CDBG	\$ 491,006	\$ 821,856	\$ 807,500	\$ 925,990	\$ -	\$ 925,990	\$ 104,134	12.7%
Total Expenditures	\$ 491,006	\$ 821,856	\$ 807,500	\$ 925,990	\$ -	\$ 925,990	\$ 104,134	12.7%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

Breakdown of Transfer Out:

General Fund	\$ 108,500
Total	\$ 108,500

CDBG Operations Fund Revenues

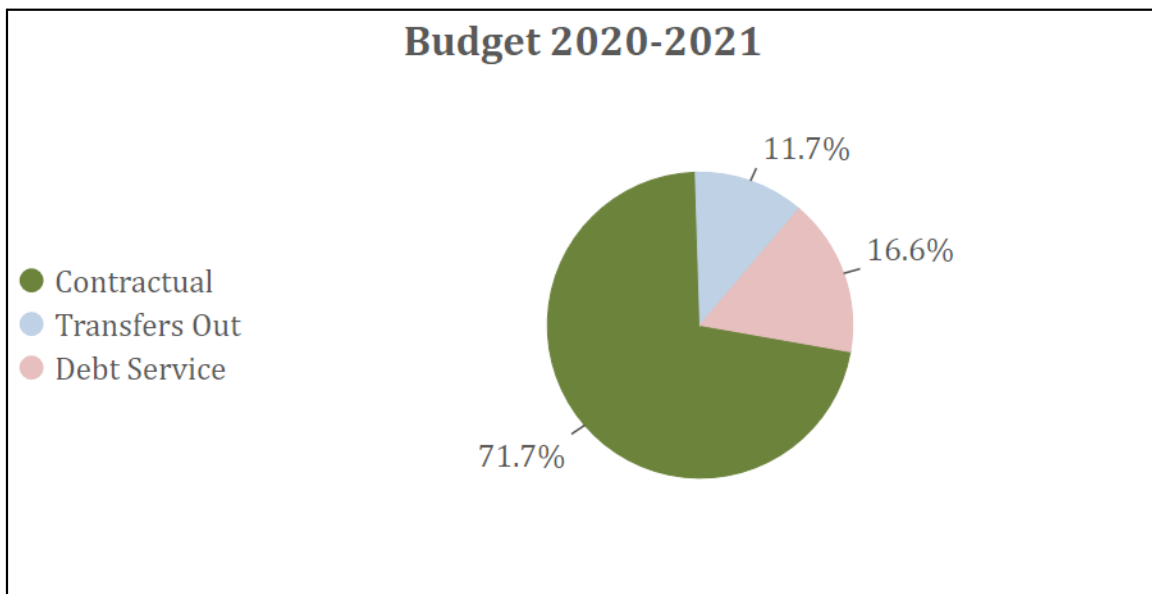
Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6106 - Intergovernmental - Local	\$ 361,034	\$ 614,280	\$ -	\$ -
6108 - Intergovernmental - Federal	-	207,576	807,500	925,990
Intergovernmental Subtotal	\$ 361,034	\$ 821,856	\$ 807,500	\$ 925,990
Total Revenues	\$ 361,034	\$ 821,856	\$ 807,500	\$ 925,990

CDBG Entitlement 024-2400



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ 211,277	\$ 545,711	\$ 545,711	\$ 664,201
Transfers Out	126,440	122,856	108,500	108,500
Debt Service	153,289	153,289	153,289	153,289
Total	\$ 491,006	\$ 821,856	\$ 807,500	\$ 925,990



FACILITIES MANAGEMENT FUND

**FY 20-21 Budget Summary
Facilities Management Fund**

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplementa FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ 7,436	\$ -	\$ 7,436	\$ -	#DIV/0!
Revenues:								
Revenues	\$ 1,131,316	\$ 1,170,522	\$ 1,155,038	\$ 1,025,522	\$ -	\$ 1,025,522	\$ (145,000)	-12.4%
Total Revenues	\$ 1,131,316	\$ 1,170,522	\$ 1,155,038	\$ 1,025,522	\$ -	\$ 1,025,522	\$ (145,000)	-12.4%
Total Resources:	\$ 1,131,316	\$ 1,170,522	\$ 1,155,038	\$ 1,032,958	\$ -	\$ 1,032,958	\$ (145,000)	-12.4%
Expenditures:								
Facilities Management	\$ 1,157,775	\$ 1,168,812	\$ 1,147,602	\$ 742,221	\$ 223,070	\$ 965,290	\$ (203,522)	-17.4%
Total Expenditures	\$ 1,157,775	\$ 1,168,812	\$ 1,147,602	\$ 742,221	\$ 223,070	\$ 965,290	\$ (203,522)	-17.4%
New Fund Balance:		\$ 1,710	\$ 7,436	\$ 290,737		\$ 67,668		

Breakdown of Transfer In:

General Fund	\$ 620,250
Water and Sewer Operating Fund	91,750
Total	\$ 712,000

FY 20-21 Supplemental Requests Facilities Management Fund

Department / Division		ID	Supplemental Request Title	Requested Amount ¹	FY 19-20 Purchase ²	FY 20-21 Approved ³	TYPE
025-2500	Facilities Management	441	Siemens HVAC Upgrade Air Handlers	\$ 18,000	\$ -	\$ 18,000	Enhanced Program
025-2500	Facilities Management	443	Maintenance Upgrades	200,000	-	200,000	Enhanced Program
025-2500	Facilities Management	440	Restroom Re-Tile Floors 2-6 City Hall	50,000	-	-	Enhanced Program
025-2500	Facilities Management	496	Safety Glass in UB	41,328	-	-	Enhanced Program
025-2500	Facilities Management	502	2% Salary Market Adjustment	2,346	-	2,346	Enhanced Program
025-2500	Facilities Management	516	3.5% MERIT Non-Civil Service Only	2,724	-	2,724	Enhanced Program
025-2500	Facilities Management	522	VERF Contribution - Facilities Mgmt.	5,264	-	-	Replacement Equipment
025-2500	Facilities Management	533	20-21 Health Dental Vision Insurance Increase	7,632	-	-	Non-Discretionary Adjustment
Facilities Management Total				\$ 327,294	\$ -	\$ 223,070	

Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 19-20 Purchase - The amount approved for purchase with savings in the current fiscal year, rather than putting the item in the next fiscal year.
3. FY 20-21 Approved - These items are included in the Operating Budget as supplementals.

Notes:

If there is no funding listed in the FY19-20 Purchase or FY 20-21 Approved columns, then the supplemental request was not approved.

Facilities Management Fund Revenues

	Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6030 - Lease Income		\$ 298,662	\$ 313,522	\$ 310,038	\$ 313,522
	Lease Income Subtotal	\$ 298,662	\$ 313,522	\$ 310,038	\$ 313,522
6550 - Transfer In		832,653	857,000	845,000	712,000
	Transfers In Subtotal	\$ 832,653	\$ 857,000	\$ 845,000	\$ 712,000
	Total Revenues	\$ 1,131,315	\$ 1,170,522	\$ 1,155,038	\$ 1,025,522



Facilities Management is responsible for managing the 58,000+ square foot Conroe Tower office center located in the heart of downtown Conroe. Almost all of the City's administrative offices are in the building, occupying just over 40,000 square feet of the space. Most city business is conducted there. The remainder of the space is leased as professional office suites to 14 tenants. The tenants provide enough income to offset approximately one half of the building's operating costs. The "Top of the Tower" is a meeting room/banquet facility located on the sixth floor of the Conroe Tower. The 2,700 square feet space offers a spectacular panoramic view of Conroe and is ideal for business meetings, training sessions, receptions, and banquets. The Facilities Manager also manages maintenance for the Madeley Building, Owen Theatre, Issac Conroe Transportation Office, and the old Police/Municipal Court Complex, in addition to preparing new lease contracts and management of six (6) cell towers located around Montgomery County.

Accomplishments for FY 2019 - 2020

- ✓ Maintained 100% occupancy level in the Conroe Tower
- ✓ Maintained ice machine and soda fountain located in 1st floor break room
- ✓ Updated paint of basement parking garage
- ✓ Installed new offices in the lobby for Permits Department at City Hall
- ✓ Performed regular maintenance at the Owen Theatre, Madeley Building, Issac Conroe Transportation Facility and the old Police/Municipal Court Complex
- ✓ Leveled foundation at 700 Old Montgomery Road
- ✓ Interior renovation of 700 Old Montgomery Road
- ✓ Installed new reception area at Owen Theater
- ✓ Installed new HVAC monitoring software for Owen Theater
- ✓ Pressure wash exterior of City Hall

Goals & Objectives for FY 2020 - 2021

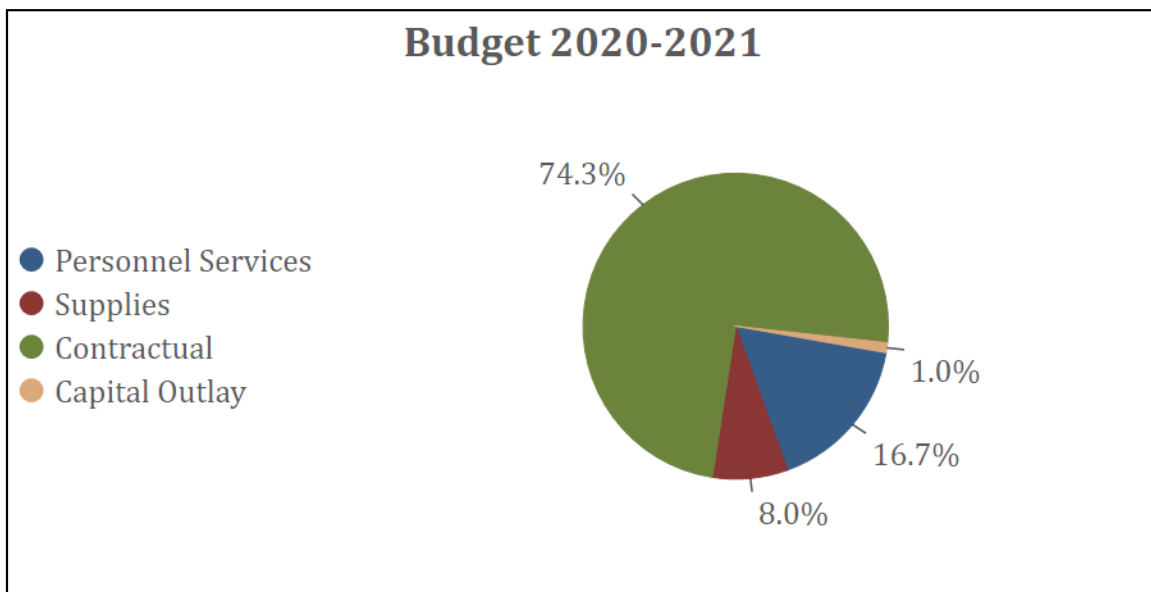
- Maintain 100% occupancy level in the Tower while providing excellent tenant/customer satisfaction
- Initiate the occupancy of the old Police/Municipal Court Complex
- Perform regular maintenance at City Hall, The Owen Theatre, Madeley Building, The Issac Conroe Transportation House and the old Police/Municipal Court Complex
- Finish minor renovations of the exterior and interior of old Police/Municipal Court Complex
- Remodel restrooms at City Hall on floor 2 through 6
- Add security cameras to Conroe Tower southwest exterior porch and security glass in Utility Billing office
- Update HVAC software to include air handlers
- Install new HVAC chiller equipment at Old PD

Facilities Management 025-2500



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 89,696	\$ 150,931	\$ 143,446	\$ 161,218
Supplies	43,197	76,745	77,745	76,955
Contractual	1,016,846	928,517	913,792	717,117
Capital Outlay	5,542	10,000	10,000	10,000
Transfers Out	2,495	2,619	2,619	-
Total	\$ 1,157,776	\$ 1,168,812	\$ 1,147,602	\$ 965,290



New Initiatives-Supplemental Budget Requests

Siemens HVAC Upgrade Air Handlers	\$18,000
Maintenance Upgrades	\$200,000
2% Salary Market Adjustment	\$1,861
2% Salary Market Adjustment	\$164
2% Salary Market Adjustment	\$321
3.5% MERIT Non-Civil Service Only	\$2,198
3.5% MERIT Non-Civil Service Only	\$168
3.5% MERIT Non-Civil Service Only	\$357

Facilities Management 025-2500



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Maintenance Technician II	1	1	2	2
TOTAL FULL TIME	1	1	2	2
	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Tower Occupancy at 100%	100%	100%	100%	100%
Number of 6th Floor Rental/Usage Information Requests	1,200	1,200	1,200	1,200
Number of 6th Floor Reservations	190	225	225	240
Number of Facility Mgmt Work Orders	700	700	700	1,000

Department name was changed from Conroe Tower to Facilities Management in FY 2019-2020.



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TRANSPORTATION GRANTS FUNDS

Transportation Grants

Section 5307 – The Federal Transit Administration (FTA) appropriates Section 5307 funds to the Conroe-The Woodlands Urbanized Area (UZA) annually. Currently, the City and The Woodlands sub-allocate these funds based on population and population density. The grant is used to reimburse Conroe Connection transit operations costs.

Section 5310 – The Federal Transit Administration (FTA) apportions Section 5310 funding to the Conroe-The Woodlands Urbanized Area (UZA) based on the UZA's population of seniors and persons with disabilities. Ninety percent of the Section 5310 funding is passed through to a sub-recipient(s) that is chosen through an annual or biannual competitive process and ten percent is used by the City to support its administration of the program. The funds are used to reimburse grant recipient's transit capital and operations costs to meet the needs of seniors and individuals with disabilities.

Safe School Access – The Houston Galveston Area Council (HGAC) awarded funding to Conroe to develop an effective and sustainable pilot project through its Congestion Mitigation Air Quality (CMAQ) Commuter and Transit Pilot Program. The funds are used to support operations and marketing efforts.

Section 5339 – The Federal Transit Administration (FTA) appropriates Section 5339 funds to the Conroe-The Woodlands UZA based on population, population density, and bus revenue miles. Funds may only be used toward capital projects which may include Capital Cost of Contracting (CCOC) and projects to replace, rehabilitate, and purchase buses and related equipment and facilities.

Congestion-Mitigation Air Quality (CMAQ) – The Houston-Galveston Area Council (H-GAC) has identified Congestion-Mitigation Air Quality (CMAQ) funds to initiate commuter bus service from Conroe to downtown Houston and the Texas Medical Center. CMAQ funds are used to pay for transportation projects that improve air quality in “non-attainment” and “maintenance” areas — those areas where the EPA considers air quality to be poor, or where there have been air quality problems in the past.

State Public Transportation Appropriations – State funding is apportioned to Brazos Transit District (BTD) for the Conroe-The Woodlands UZA. Conroe and The Woodlands then sub-allocate the funds based on population and service data. The funds are used to reimburse Conroe Connection transit operational costs.

Section 5309 – The Federal Transit Administration (FTA) appropriated Section 5309 (Bus Livability) funding to be used to support construction activities related to transit access improvements in Conroe along fixed bus routes starting up in FY2013. Components include sidewalks, ADA ramps, benches, bike racks, landscaping, covered bus shelters with pads and solar lighting, and bus route signage.

Cares Act Funding (COVID19) - The Federal Transportation Administration (FTA) award for FY 2020 Section 5307 CARES Act. Per the CARES Act, the grant requests 100% federal share. This application utilizes CARES Act funding to prevent, prepare for, and respond to coronavirus. The application scope of work includes operating (fixed route, ADA paratransit, and commuter service), preventative maintenance, and program support administration. Per the CARES Act, the project(s) in this application is not required to be programmed in the Long-Range Transportation Plan or Statewide Transportation Improvement Program.

HGAC Transit Commuter Bus Service Grant - The Houston Galveston Area Council (HGAC) awarded funding to Conroe to develop an effective and sustainable pilot project through its Congestion Mitigation Air Quality (CMAQ) Commuter and Transit Pilot Program. The funds are used to support operations and marketing efforts.

FY 20-21 Budget Summary
FY14 Section 5307 Grant Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 1,632	\$ 5,201	\$ 5,201	\$ -	\$ -	\$ -	\$ (5,201)	-100.0%
Total Revenues	\$ 1,632	\$ 5,201	\$ 5,201	\$ -	\$ -	\$ -	\$ (5,201)	-100.0%
Total Resources:	\$ 1,632	\$ 5,201	\$ 5,201	\$ -	\$ -	\$ -	\$ (5,201)	-100.0%
Expenditures:								
Transportation	\$ 1,632	\$ 5,201	\$ 5,201	\$ -	\$ -	\$ -	\$ (5,201)	-100.0%
Total Expenditures	\$ 1,632	\$ 5,201	\$ 5,201	\$ -	\$ -	\$ -	\$ (5,201)	-100.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

FY14 Section 5307 Grant Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6106 - Intergovernmental - Local	\$ 1,632	\$ -	\$ -	\$ -
6108 - Intergovernmental - Federal	-	5,201	5,201	-
Total Revenues	\$ 1,632	\$ 5,201	\$ 5,201	\$ -

FY14 Section 5307 Grant (Tx-90-YO63-00) 202-2020



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Supplies	\$ 1,632	\$ -	\$ -	\$ -
Contractual	-	5,201	5,201	-
Total	\$ 1,632	\$ 5,201	\$ 5,201	\$ -

FY 19-20 Budget Summary
FY16 Section 5307 Grant Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 244,190	\$ 79,170	\$ 79,169	\$ -	\$ -	\$ -	\$ (79,170)	-100.0%
Total Revenues	\$ 244,190	\$ 79,170	\$ 79,169	\$ -	\$ -	\$ -	\$ (79,170)	-100.0%
Total Resources:	\$ 244,190	\$ 79,170	\$ 79,169	\$ -	\$ -	\$ -	\$ (79,170)	-100.0%
Expenditures:								
Transportation	\$ 220,829	\$ 79,170	\$ 79,169	\$ -	\$ -	\$ -	\$ (79,170)	-100.0%
Total Expenditures	\$ 220,829	\$ 79,170	\$ 79,169	\$ -	\$ -	\$ -	\$ (79,170)	-100.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

FY16 Section 5307 Grant Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6106 - Intergovernmental - Local	\$ 244,190	\$ -	\$ -	\$ -
6108 - Intergovernmental - Federal	-	79,170	79,169	-
Total Revenues	\$ 244,190	\$ 79,170	\$ 79,169	\$ -

FY16 Section 5307 Grant (Tx-2017-003-00) 243-1044



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ 220,829	\$ 79,170	\$ 79,169	\$ -
Total	\$ 220,829	\$ 79,170	\$ 79,169	\$ -

FY 20-21 Budget Summary
FY17 Section 5307 Grant Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 336,074	\$ 267,235	\$ 77,237	\$ 190,000	\$ -	\$ 190,000	\$ (77,235)	-28.9%
Total Revenues	\$ 336,074	\$ 267,235	\$ 77,237	\$ 190,000	\$ -	\$ 190,000	\$ (77,235)	-28.9%
Total Resources:	\$ 336,074	\$ 267,235	\$ 77,237	\$ 190,000	\$ -	\$ 190,000	\$ (77,235)	-28.9%
Expenditures:								
Transportation	\$ 336,074	\$ 267,235	\$ 77,237	\$ 190,000	\$ -	\$ 190,000	\$ (77,235)	-28.9%
Total Expenditures	\$ 336,074	\$ 267,235	\$ 77,237	\$ 190,000	\$ -	\$ 190,000	\$ (77,235)	-28.9%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

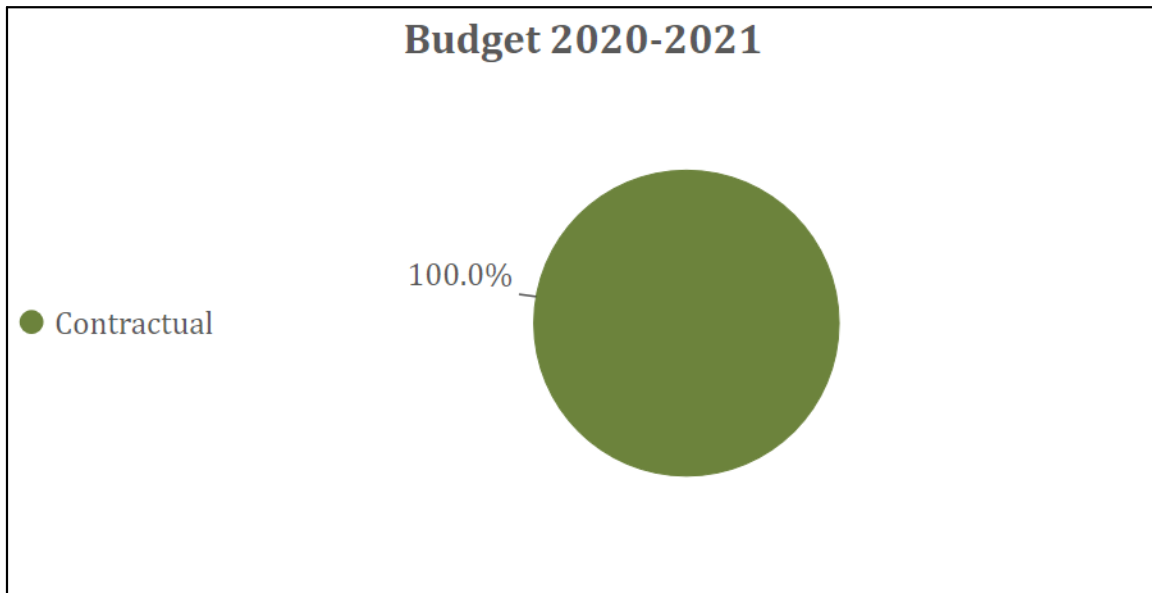
FY17 Section 5307 Grant Fund Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6108 - Intergovernmental - Federal	\$ 336,074	\$ 267,235	\$ 77,237	\$ 190,000
Total Revenues	\$ 336,074	\$ 267,235	\$ 77,237	\$ 190,000



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ 170,714	\$ 267,235	\$ 77,237	\$ 190,000
Transfers Out	165,360	-	-	-
Total	\$ 336,074	\$ 267,235	\$ 77,237	\$ 190,000



FY 20-21 Budget Summary
FY18 Section 5307 Grant Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ 131,376	\$ 42,375	\$ 239,852	\$ -	\$ 239,852	\$ 108,476	82.6%
Total Revenues	\$ -	\$ 131,376	\$ 42,375	\$ 239,852	\$ -	\$ 239,852	\$ 108,476	82.6%
Total Resources:	\$ -	\$ 131,376	\$ 42,375	\$ 239,852	\$ -	\$ 239,852	\$ 108,476	82.6%
Expenditures:								
Transportation	\$ -	\$ 131,376	\$ 42,375	\$ 239,852	\$ -	\$ 239,852	\$ 108,476	82.6%
Total Expenditures	\$ -	\$ 131,376	\$ 42,375	\$ 239,852	\$ -	\$ 239,852	\$ 108,476	82.6%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

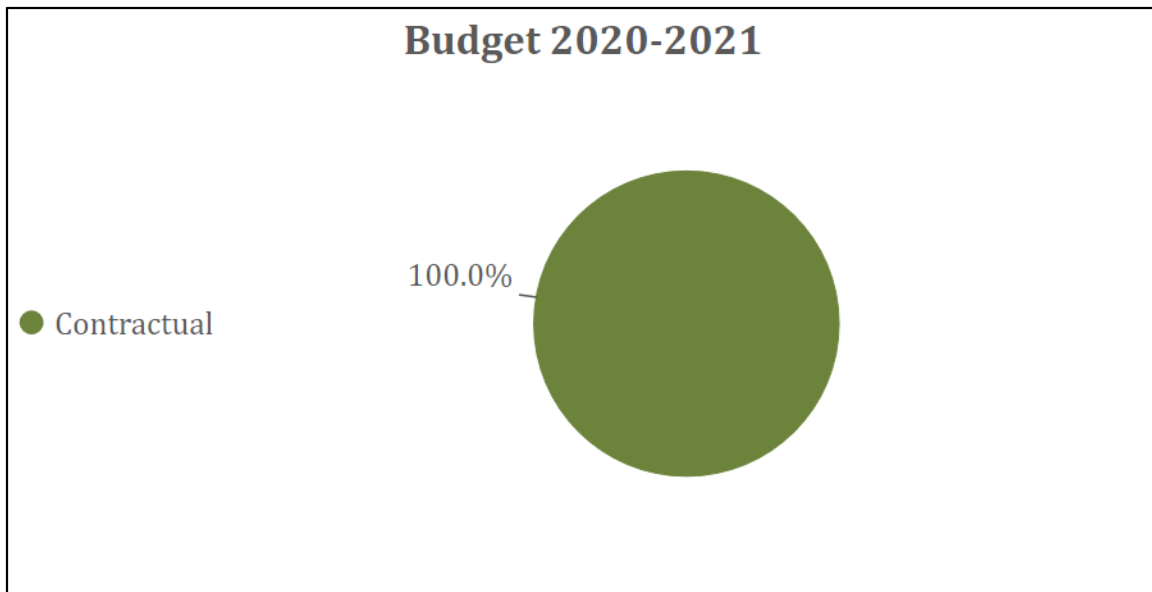
FY18 Section 5307 Grant Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6108 - Intergovernmental - Federal	\$ -	\$ 131,376	\$ 42,375	\$ 239,852
Total Revenues	\$ -	\$ 131,376	\$ 42,375	\$ 239,852



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ -	\$ 131,376	\$ 42,375	\$ 239,852
Total	\$ -	\$ 131,376	\$ 42,375	\$ 239,852



FY 20-21 Budget Summary
FY19 Section 5307 Grant Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ 331,000	\$ 331,000	\$ 85,000	\$ -	\$ 85,000	\$ (246,000)	-74.3%
Total Revenues	\$ -	\$ 331,000	\$ 331,000	\$ 85,000	\$ -	\$ 85,000	\$ (246,000)	-74.3%
Total Resources:	\$ -	\$ 331,000	\$ 331,000	\$ 85,000	\$ -	\$ 85,000	\$ (246,000)	-74.3%
Expenditures:								
Transportation	\$ -	\$ 331,000	\$ 331,000	\$ 85,000	\$ -	\$ 85,000	\$ (246,000)	-74.3%
Total Expenditures	\$ -	\$ 331,000	\$ 331,000	\$ 85,000	\$ -	\$ 85,000	\$ (246,000)	-74.3%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

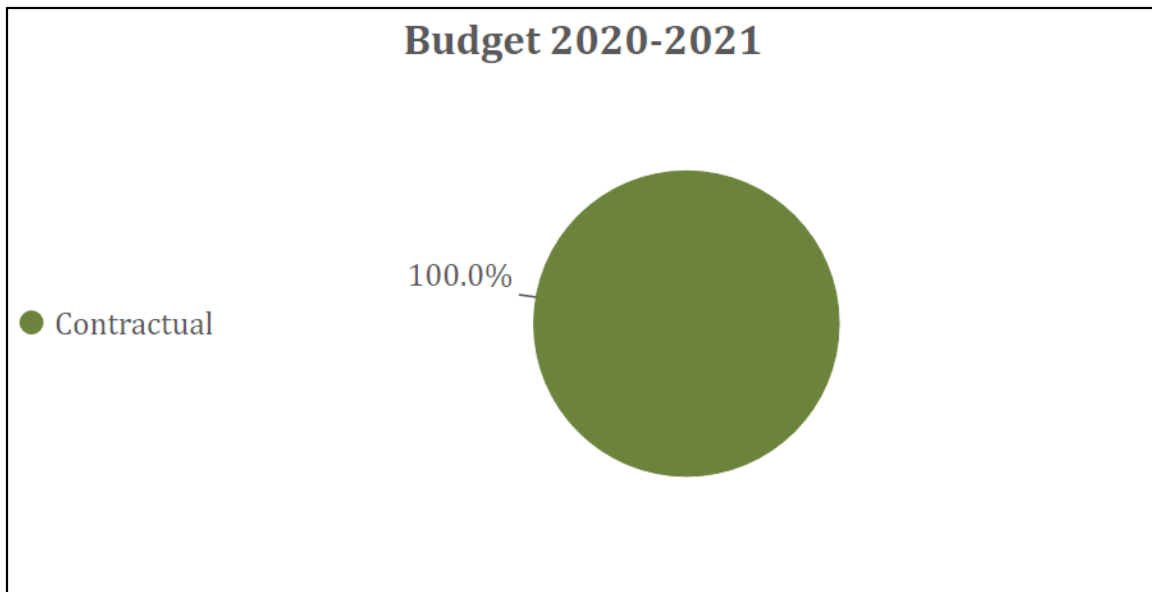
FY19 Section 5307 Grant Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6108 - Intergovernmental - Federal	\$ -	\$ 331,000	\$ 331,000	\$ 85,000
Total Revenues	\$ -	\$ 331,000	\$ 331,000	\$ 85,000



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ -	\$ 331,000	\$ 331,000	\$ 85,000
Total	\$ -	\$ 331,000	\$ 331,000	\$ 85,000



**FY 20-21 Budget Summary
CARES Act Funding (COVID19)**

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ 1,974	\$ -	\$ 1,974	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ 430,193	\$ 430,193	\$ -	\$ -	\$ -	\$ (430,193)	-100.0%
Total Revenues	\$ -	\$ 430,193	\$ 430,193	\$ -	\$ -	\$ -	\$ (430,193)	-100.0%
Total Resources:	\$ -	\$ 430,193	\$ 430,193	\$ 1,974	\$ -	\$ 1,974	\$ (430,193)	-100.0%
Expenditures:								
Transportation	\$ -	\$ 430,193	\$ 428,219	\$ -	\$ -	\$ -	\$ (430,193)	-100.0%
Total Expenditures	\$ -	\$ 430,193	\$ 428,219	\$ -	\$ -	\$ -	\$ (430,193)	-100.0%
New Fund Balance:		\$ -	\$ 1,974	\$ 1,974		\$ 1,974		

Cares Act Funding (COVID19) Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6108 - Intergovernmental - Federal	\$ -	\$ 430,193	\$ 430,193	\$ -
Total Revenues	\$ -	\$ 430,193	\$ 430,193	\$ -

Cares Act Funding (COVID19) 207-1044



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Supplies	\$ -	\$ 21,328	\$ 19,354	\$ -
Contractual	-	408,865	408,865	-
Total	\$ -	\$ 430,193	\$ 428,219	\$ -

FY 20-21 Budget Summary
HGAC Transit Commuter Bus Service

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 327,016	\$ 453,722	\$ 622,099	\$ 513,572	\$ -	\$ 513,572	\$ 59,850	13.2%
Total Revenues	\$ 327,016	\$ 453,722	\$ 622,099	\$ 513,572	\$ -	\$ 513,572	\$ 59,850	13.2%
Total Resources:	\$ 327,016	\$ 453,722	\$ 622,099	\$ 513,572	\$ -	\$ 513,572	\$ 59,850	13.2%
Expenditures:								
Transportation	\$ 327,016	\$ 453,722	\$ 622,099	\$ 513,572	\$ -	\$ 513,572	\$ 59,850	13.2%
Total Expenditures	\$ 327,016	\$ 453,722	\$ 622,099	\$ 513,572	\$ -	\$ 513,572	\$ 59,850	13.2%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

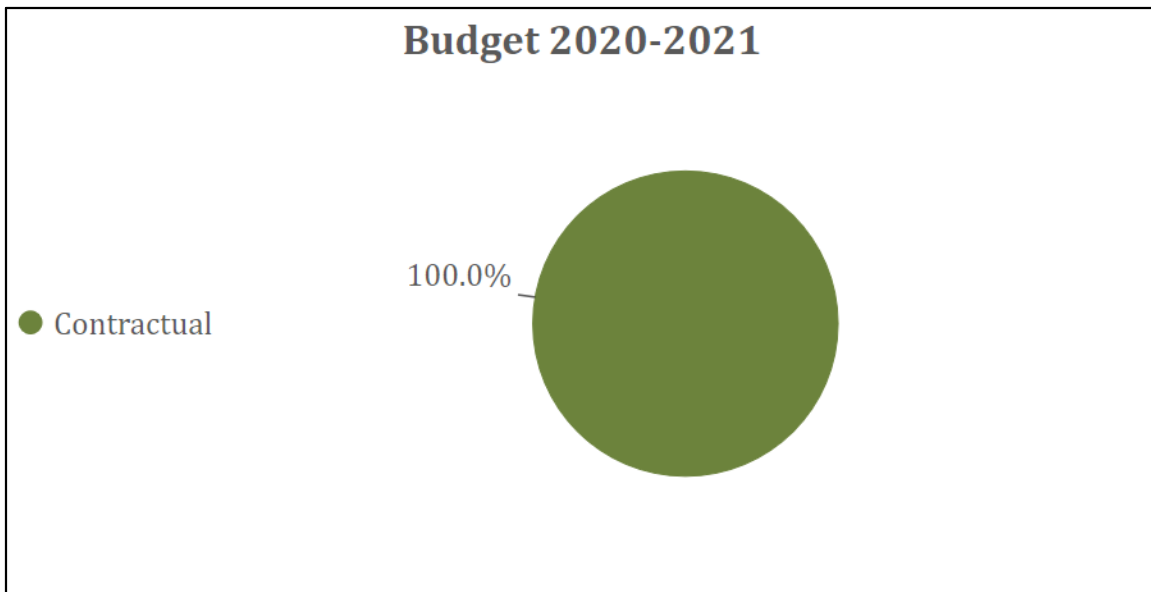
HGAC Transit Commuter Bus Service Grant Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6108 - Intergovernmental - Federal	\$ 327,016	\$ 453,722	\$ 622,099	\$ 513,572
Total Revenues	\$ 327,016	\$ 453,722	\$ 622,099	\$ 513,572



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ 327,016	\$ 453,722	\$ 622,099	\$ 513,572
Total	\$ 327,016	\$ 453,722	\$ 622,099	\$ 513,572



FY 20-21 Budget Summary
Safe School Access Program Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ 135,613	\$ 135,613	\$ -	\$ -	\$ -	\$ (135,613)	-100.0%
Total Revenues	\$ -	\$ 135,613	\$ 135,613	\$ -	\$ -	\$ -	\$ (135,613)	-100.0%
Total Resources:	\$ -	\$ 135,613	\$ 135,613	\$ -	\$ -	\$ -	\$ (135,613)	-100.0%
Expenditures:								
Transportation	\$ 349,560	\$ 135,613	\$ 135,613	\$ -	\$ -	\$ -	\$ (135,613)	-100.0%
Total Expenditures	\$ 349,560	\$ 135,613	\$ 135,613	\$ -	\$ -	\$ -	\$ (135,613)	-100.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

Safe School Access Program Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6108 - Intergovernmental - Federal	\$ -	\$ 135,613	\$ 135,613	\$ -
Total Revenues	\$ -	\$ 135,613	\$ 135,613	\$ -

Safe School Access Program 232-2320



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Capital Outlay	\$ 349,560	\$ 135,613	\$ 135,613	\$ -
Total	\$ 349,560	\$ 135,613	\$ 135,613	\$ -

FY 20-21 Budget Summary
FY15-16 Section 5339 Grant Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ 126,784	\$ 126,784	\$ -	\$ -	\$ -	\$ (126,784)	-100.0%
Total Revenues	\$ -	\$ 126,784	\$ 126,784	\$ -	\$ -	\$ -	\$ (126,784)	-100.0%
Total Resources:	\$ -	\$ 126,784	\$ 126,784	\$ -	\$ -	\$ -	\$ (126,784)	-100.0%
Expenditures:								
Transportation	\$ -	\$ 126,784	\$ 126,784	\$ -	\$ -	\$ -	\$ (126,784)	-100.0%
Total Expenditures	\$ -	\$ 126,784	\$ 126,784	\$ -	\$ -	\$ -	\$ (126,784)	-100.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

FY15-16 Section 5339 Grant Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6108 - Intergovernmental - Federal	\$ -	\$ 126,784	\$ 126,784	\$ -
Total Revenues	\$ -	\$ 126,784	\$ 126,784	\$ -

FY15-16 Section 5339 Grant (TX-2017-044-00) 233-1044

Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ -	\$ 126,784	\$ 126,784	\$ -
Total	\$ -	\$ 126,784	\$ 126,784	\$ -

FY 20-21 Budget Summary
FY17-18 Section 5339 Grant Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ -	\$ 121,335	\$ -	\$ -	\$ -	\$ -	N/A
Total Revenues	\$ -	\$ -	\$ 121,335	\$ -	\$ -	\$ -	\$ -	N/A
Total Resources:	\$ -	\$ -	\$ 121,335	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures:								
Transportation	\$ -	\$ -	\$ 121,335	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures	\$ -	\$ -	\$ 121,335	\$ -	\$ -	\$ -	\$ -	N/A
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

FY17-18 Section 5339 Grant Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6106 - Intergovernmental - Local	\$ -	\$ -	\$ 121,335	\$ -
Total Revenues	\$ -	\$ -	\$ 121,335	\$ -

FY17-18 Section 5339 Grant (TX-2019-086-00) 234-1044

Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ -	\$ -	\$ 121,335	\$ -
Total	\$ -	\$ -	\$ 121,335	\$ -

FY 20-21 Budget Summary
FY15-16 Section 5310 Grant Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 46,694	\$ 110,190	\$ 17,020	\$ 93,170	\$ -	\$ 93,170	\$ (17,020)	-15.4%
Total Revenues	\$ 46,694	\$ 110,190	\$ 17,020	\$ 93,170	\$ -	\$ 93,170	\$ (17,020)	-15.4%
Total Resources:	\$ 46,694	\$ 110,190	\$ 17,020	\$ 93,170	\$ -	\$ 93,170	\$ (17,020)	-15.4%
Expenditures:								
Transportation	\$ 46,694	\$ 110,190	\$ 17,020	\$ 93,170	\$ -	\$ 93,170	\$ (17,020)	-15.4%
Total Expenditures	\$ 46,694	\$ 110,190	\$ 17,020	\$ 93,170	\$ -	\$ 93,170	\$ (17,020)	-15.4%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

FY15-16 Section 5310 Grant Fund Revenues

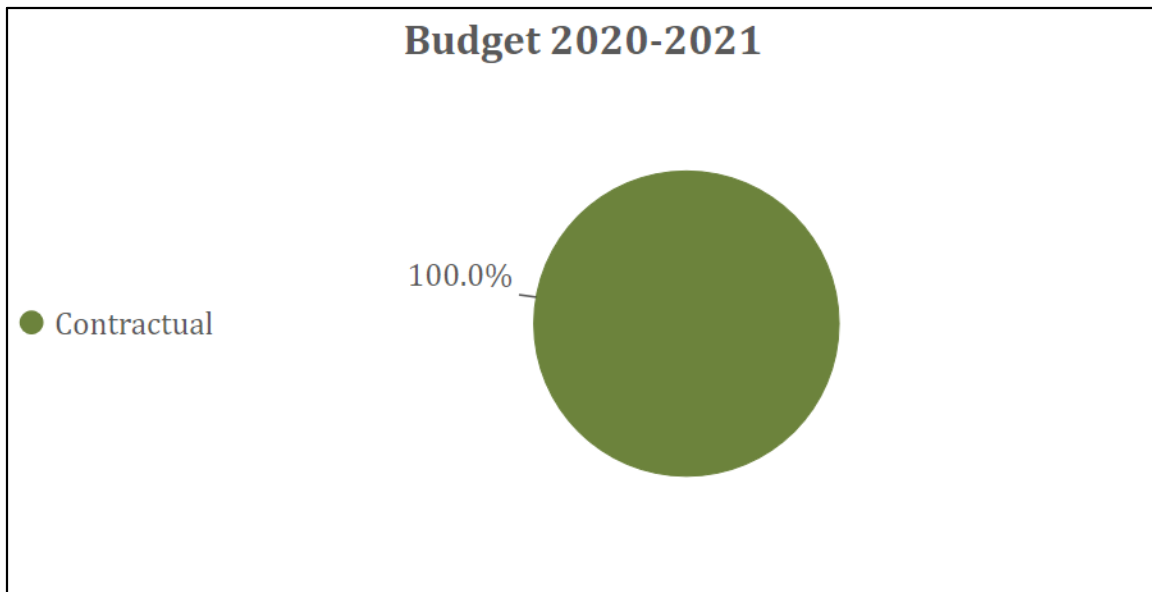
Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6106 - Intergovernmental - Local	\$ 46,694	\$ -	\$ -	\$ -
6108 - Intergovernmental - Federal	-	110,190	17,020	93,170
Total Revenues	\$ 46,694	\$ 110,190	\$ 17,020	\$ 93,170

FY15-16 Section 5310 Grant (Tx-2017-017-00) 242-2420



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ 46,694	\$ 110,190	\$ 17,020	\$ 93,170
Total	\$ 46,694	\$ 110,190	\$ 17,020	\$ 93,170



FY 20-21 Budget Summary
FY17-18 Section 5310 Grant Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ -	\$ -	\$ 172,626	\$ -	\$ 172,626	\$ 172,626	N/A
Total Revenues	\$ -	\$ -	\$ -	\$ 172,626	\$ -	\$ 172,626	\$ 172,626	N/A
Total Resources:	\$ -	\$ -	\$ -	\$ 172,626	\$ -	\$ 172,626	\$ 172,626	N/A
Expenditures:								
Transportation	\$ -	\$ -	\$ -	\$ 172,626	\$ -	\$ 172,626	\$ 172,626	N/A
Total Expenditures	\$ -	\$ -	\$ -	\$ 172,626	\$ -	\$ 172,626	\$ 172,626	N/A
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

FY17 Section 5310 Grant Fund Revenues

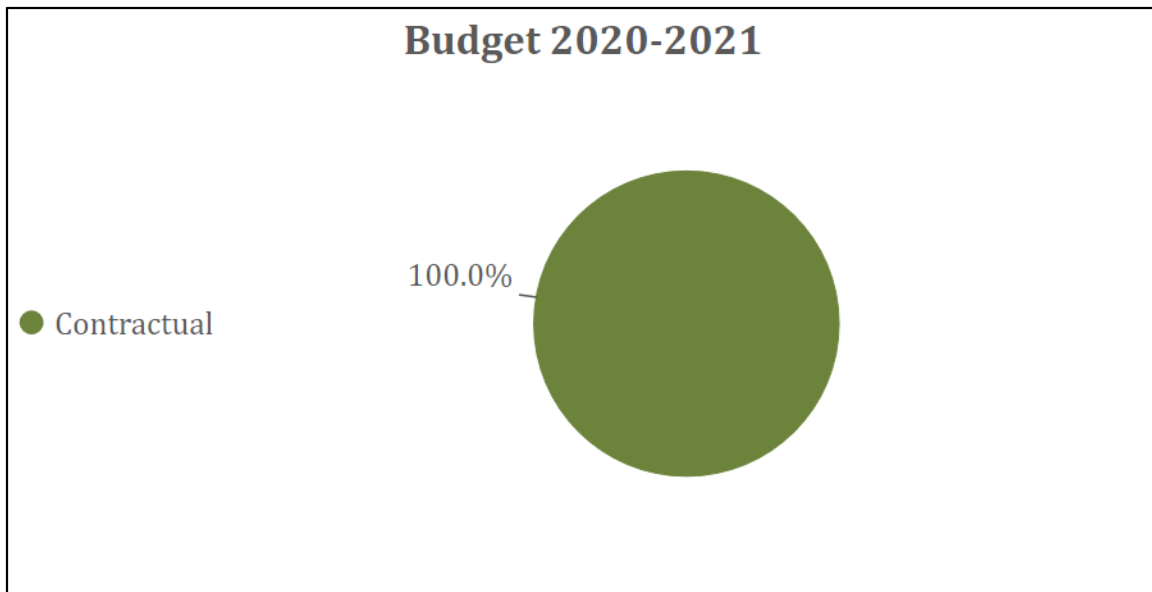
Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6108 - Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ 172,626
Total Revenues	\$ -	\$ -	\$ -	\$ 172,626

FY17-18 Section 5310 Grant Fund 244-1044



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ -	\$ -	\$ -	\$ 172,626
Total	\$ -	\$ -	\$ -	\$ 172,626



FY 20-21 Budget Summary
State Public Transportation Appropriations

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 87,384	\$ 90,666	\$ 90,666	\$ 96,000	\$ -	\$ 96,000	\$ 5,334	5.9%
Total Revenues	\$ 87,384	\$ 90,666	\$ 90,666	\$ 96,000	\$ -	\$ 96,000	\$ 5,334	5.9%
Total Resources:	\$ 87,384	\$ 90,666	\$ 90,666	\$ 96,000	\$ -	\$ 96,000	\$ 5,334	5.9%
Expenditures:								
Transportation	\$ 87,384	\$ 90,666	\$ 90,666	\$ 96,000	\$ -	\$ 96,000	\$ 5,334	5.9%
Total Expenditures	\$ 87,384	\$ 90,666	\$ 90,666	\$ 96,000	\$ -	\$ 96,000	\$ 5,334	5.9%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

State Public Transportation Appropriations Fund Revenues

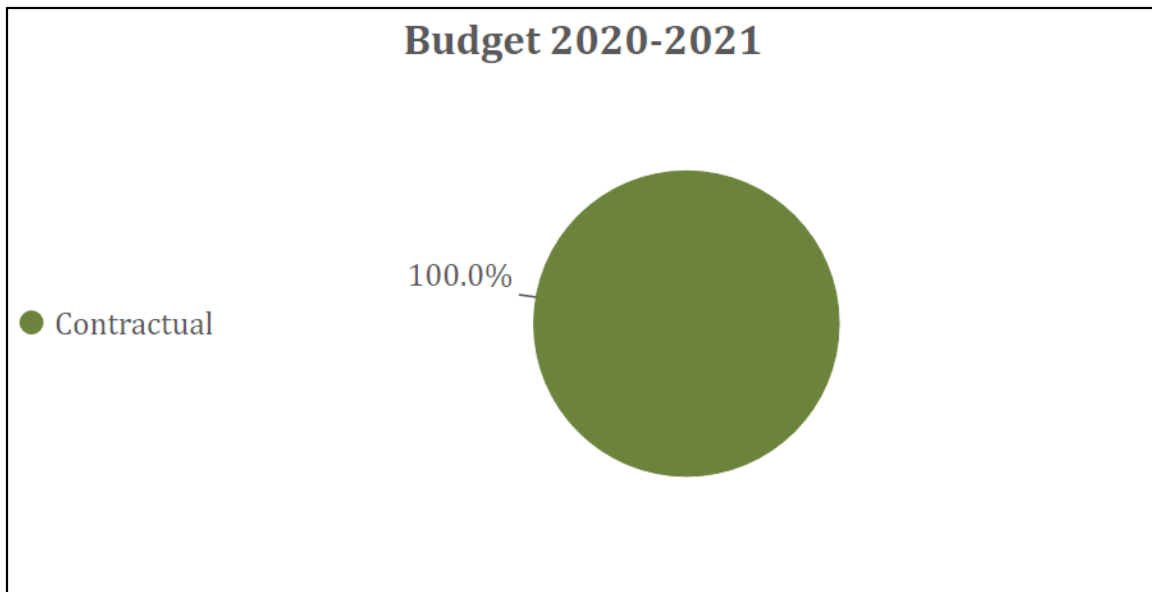
Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6106 - Intergovernmental - Local	\$ 87,384	\$ -	\$ -	\$ -
6107 - Intergovernmental - State	-	90,666	90,666	96,000
Total Revenues	\$ 87,384	\$ 90,666	\$ 90,666	\$ 96,000

State Public Transportation Appropriations 253-1044



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ 87,384	\$ 90,666	\$ 90,666	\$ 96,000
Total	\$ 87,384	\$ 90,666	\$ 90,666	\$ 96,000





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DISASTER RECOVERY GRANTS FUND

FY 20-21 Budget Summary
CDBG-Disaster Recovery GLO Grant Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ 1,645,100	\$ 1,645,100	\$ -	\$ -	\$ -	\$ (1,645,100)	-100.0%
Total Revenues	\$ -	\$ 1,645,100	\$ 1,645,100	\$ -	\$ -	\$ -	\$ (1,645,100)	-100.0%
Total Resources:	\$ -	\$ 1,645,100	\$ 1,645,100	\$ -	\$ -	\$ -	\$ (1,645,100)	-100.0%
Expenditures:								
CDBG-GLO 2016 Floods	\$ -	\$ 1,645,100	\$ 1,645,100	\$ -		\$ -	\$ (1,645,100)	-100.0%
Total Expenditures	\$ -	\$ 1,645,100	\$ 1,645,100	\$ -	\$ -	\$ -	\$ (1,645,100)	-100.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

CDBG-Disaster Recovery 2016 Floods & Storms Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6108 - Intergovernmental - Federal	\$ -	\$ 1,645,100	\$ 1,645,100	\$ -
Total Revenues	\$ -	\$ 1,645,100	\$ 1,645,100	\$ -

CDBG-Disaster Recovery 2016 Floods & Storms 220-2882

The CDBG Disaster Recovery grants are to assist in the recovery efforts in response to the 2016 Floods and Storms and Hurricane Harvey to assist with having a viable community principally for persons of low-to-moderate income. These help to alleviate areas that were affected by storms and flooding placing undue and certain health and safety risks to residents.

Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ -	\$ 65,100	\$ 65,100	\$ -
Capital Outlay	-	1,580,000	1,580,000	-
Total	\$ -	\$ 1,645,100	\$ 1,645,100	\$ -

FY 20-21 Budget Summary
CDBG-Disaster Recovery GLO Grant Hurricane Harvey

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ 90,007	\$ 90,007	\$ -	\$ -	\$ -	\$ (90,007)	-100.0%
Total Revenues	\$ -	\$ 90,007	\$ 90,007	\$ -	\$ -	\$ -	\$ (90,007)	-100.0%
Total Resources:	\$ -	\$ 90,007	\$ 90,007	\$ -	\$ -	\$ -	\$ (90,007)	-100.0%
Expenditures:								
CDBG Hurricane Harvey	\$ -	\$ 90,007	\$ 90,007	\$ -		\$ -	\$ (90,007)	-100.0%
Total Expenditures	\$ -	\$ 90,007	\$ 90,007	\$ -	\$ -	\$ -	\$ (90,007)	-100.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

CDBG-Disaster Recovery Hurricane Harvey Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6108 - Intergovernmental - Federal	\$ -	\$ 90,007	\$ 90,007	\$ -
Total Revenues	\$ -	\$ 90,007	\$ 90,007	\$ -

CDBG-Disaster Recovery Hurricane Harvey 221-2882



The CDBG Disaster Recovery grants are to assist in the recovery efforts in response to the 2016 Floods and Storms and Hurricane Harvey to assist with having a viable community principally for persons of low-to-moderate income. These help to alleviate areas that were affected by storms and flooding placing undue and certain health and safety risks to residents.

Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ -	\$ 67,500	\$ 67,500	\$ -
Capital Outlay	-	22,507	22,507	-
Total	\$ -	\$ 90,007	\$ 90,007	\$ -



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**OSCAR JOHNSON, JR.
COMMUNITY CENTER
FUND**

FY 20-21 Budget Summary
Oscar Johnson, Jr. Community Center Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 28,564	\$ 28,564	\$ 45,272	\$ -	\$ 45,272	\$ -	0.0%
Revenues:								
Revenues	\$ 1,418,935	\$ 1,376,447	\$ 1,336,830	\$ 1,424,773	\$ -	\$ 1,424,773	\$ 48,326	3.5%
Total Revenues	\$ 1,418,935	\$ 1,376,447	\$ 1,336,830	\$ 1,424,773	\$ -	\$ 1,424,773	\$ 48,326	3.5%
Total Resources:	\$ 1,418,935	\$ 1,405,011	\$ 1,365,394	\$ 1,470,045	\$ -	\$ 1,470,045	\$ 48,326	3.4%
Expenditures:								
OJJCC	\$ 1,354,742	\$ 1,289,834	\$ 1,320,122	\$ 1,400,841	\$ 24,696	\$ 1,425,537	\$ 135,703	10.5%
Total Expenditures	\$ 1,354,742	\$ 1,289,834	\$ 1,320,122	\$ 1,400,841	\$ 24,696	\$ 1,425,537	\$ 135,703	10.5%
New Fund Balance:		\$ 115,177	\$ 45,272	\$ 69,204		\$ 44,508		

FY 20-21 Supplemental Requests

Oscar Johnson, Jr. Community Center (OJJCC) Fund

Department / Division		ID	Supplemental Request Title	Requested Amount ¹	FY 19-20 Purchase ²	FY 20-21 Approved ³	TYPE
030-3000	Oscar Johnson, Jr. Community Center	363	Recreation Leader II	\$ 83,879	\$ -	\$ -	New Personnel
030-3000	Oscar Johnson, Jr. Community Center	371	Customer Service Representative III	6,296	-	-	New Personnel
030-3000	Oscar Johnson, Jr. Community Center	503	2% Salary Market Adjustment	20,659	-	20,659	Enhanced Program
030-3000	Oscar Johnson, Jr. Community Center	517	3.5% MERIT Non-Civil Service Only	4,037	-	4,037	Enhanced Program
030-3000	Oscar Johnson, Jr. Community Center	534	20-21 Health Dental Vision Insurance Increase	10,675	-	-	Non-Discretionary Adjustment
Oscar Johnson, Jr. Community Center (OJJCC) Total				\$ 125,546	\$ -	\$ 24,696	

Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 19-20 Purchase - The amount approved for purchase with savings in the current fiscal year, rather than putting the item in the next fiscal year.
3. FY 20-21 Approved - These items are included in the Operating Budget as supplementals.

Notes:

If there is no funding listed in the FY19-20 Purchase or FY 20-21 Approved columns, then the supplemental request was not approved.

Oscar Johnson, Jr. Community Center Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6050 - Recreational	\$ 51,939	\$ 27,679	\$ 54,048	\$ 53,000
6051 - Parks Programs	765,225	758,768	744,546	781,773
Charges for Sales and Services Subtotal	\$ 817,164	\$ 786,447	\$ 798,594	\$ 834,773
6106 - Intergovernmental - Local	593,106	590,000	525,000	590,000
6052 - Parks Donations	8,665	-	5,560	-
6110 - Insurance Proceeds	-	-	7,676	-
Miscellaneous Subtotal	\$ 8,665	\$ -	\$ 13,236	\$ -
Total Revenues	\$ 1,418,935	\$ 1,376,447	\$ 1,336,830	\$ 1,424,773

Oscar Johnson Jr Community Center 030-3000



The Oscar Johnson, Jr. Community Center is situated on nearly two and one-half acres south of downtown Conroe. A six thousand square foot building with meeting facilities, classrooms, computer lab, kitchen and offices supports the Center's programming efforts to address the needs in the community. A four thousand square foot activity building adds a game room, an art room, restrooms and a large meeting room for programs and rental opportunities. Outdoor features include a lighted basketball court, playground area, picnic tables and seasonal swimming pool. Conroe residents can participate in the before and after school recreation programs, seasonal day camps, adult education classes including GED, Spanish/English classes and a variety of other programs and special events. Named for Oscar Johnson, Jr., the first African American Conroe City Council member, the Community Center is the vision of Conroe's Concerned Citizens and has been operating for 25 years.

Accomplishments for FY 2019 - 2020

- ✓ Initiated the engineering and design phase of the new facility
- ✓ Increased Before School Program participation by 40%
- ✓ Expanded Teen Leadership Adventure Program to include 9th graders
- ✓ Increased rental revenue with expanded service to the local youth advocacy agency
- ✓ Engaged local organizations to provide support activities for the After School Recreation Program
- ✓ Developed summer day camp training for Texas Recreation and Park Society East Region
- ✓ Increased participation in the Totally Teen Program by 20%
- ✓ Hosted successful Juneteenth Celebration

Goals & Objectives for FY 2020 - 2021

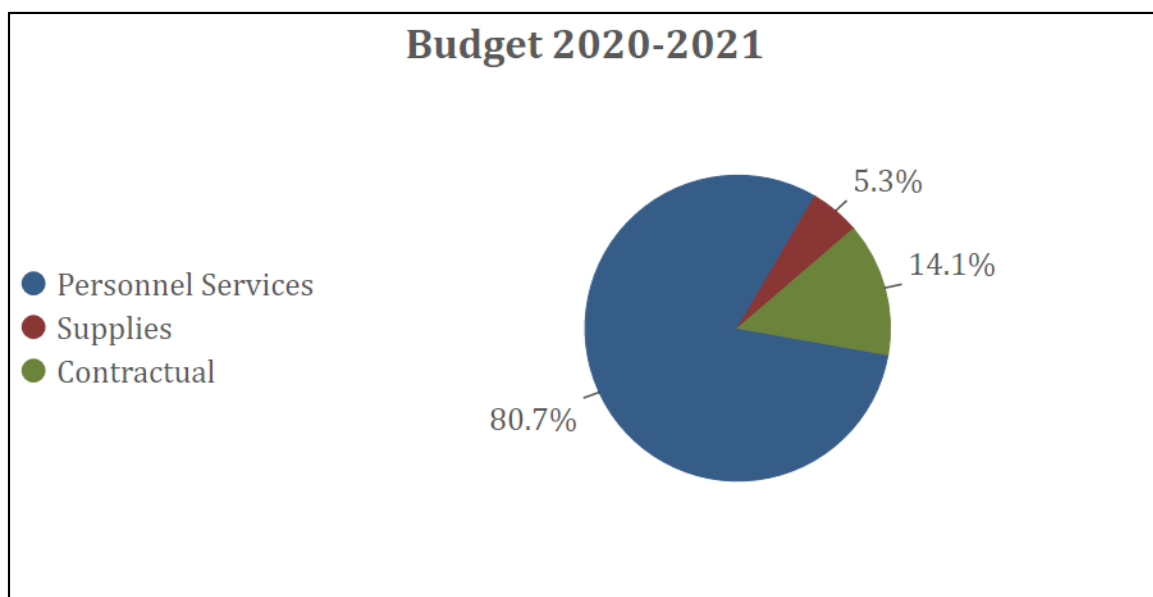
- Increase After School Recreation Program enrollment to 550 (5%)
- Seek alternative facility for Donuts with Santa special event
- Secure funding for construction of a new facility

Oscar Johnson Jr Community Center 030-3000



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 1,088,545	\$ 1,014,112	\$ 1,037,028	\$ 1,149,815
Supplies	71,259	80,081	72,047	75,400
Contractual	194,938	195,641	205,641	200,322
Capital Outlay	-	-	5,406	-
Total	\$ 1,354,742	\$ 1,289,834	\$ 1,320,122	\$ 1,425,537



New Initiatives-Supplemental Budget Requests

2% Salary Market Adjustment	\$5,688
2% Salary Market Adjustment	\$12,497
2% Salary Market Adjustment	\$1,537
2% Salary Market Adjustment	\$937
3.5% MERIT Non-Civil Service Only	\$3,259
3.5% MERIT Non-Civil Service Only	\$249
3.5% MERIT Non-Civil Service Only	\$529

Oscar Johnson, Jr. Community Center 030-3000



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Recreation Center Supervisor	1	1	1	1
Administrative Specialist III	1	1	1	1
Recreation Coordinator	2	2	2	2
TOTAL FULL TIME	4	4	4	4
PT Recreation Specialist (Hours)	0	0	0	0
PT Assistant Recreation Coordinator (Hours)	2,000	2,000	2,000	2,000
PT Recreation Leader III (Hours)	11,654	13,777	13,777	13,245
PT Recreation Leader II (Hours)	41,258	41,512	41,512	36,070
PT Recreation Leader I (Hours)	4,206	4,000	4,000	4,000
PT Customer Service Representative III (Hours)	2,605	2,605	2,605	2,110
PT Customer Service Representative II (Hours)	2,211	2,200	2,200	2,200
TOTAL PART TIME HOURS	63,934	66,094	66,094	59,625
PERFORMANCE MEASURES				
Participants				
Rentals	7,586	6,689	7,750	7,800
Programs	93,745	102,001	103,000	105,000
Special Events	855	903	900	1,000
Total	102,186	109,593	111,650	113,800
Revenue				
6050 Rentals	\$ 26,060	\$ 51,939	\$ 52,000	\$ 53,000
6051 Programs	735,093	765,225	780,000	795,600
Total	\$ 761,153	\$ 817,164	\$ 832,000	\$ 848,600

2019-20 performance measures represent a 2% increase in total participation and revenue.

2020-21 performance measures include a 2% increase in total participation and revenue.



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MUNICIPAL COURT SPECIAL REVENUE FUNDS

Municipal Court Special Revenue Funds

Municipal Court Technology Fund (037) - A fee of \$4.00 is collected from every conviction of offense where monetary funds are collected, per the Code of Criminal Procedure 102.0172. This fund shall be used on computers, printers, scanners, ink, software, and ticket writers.

Municipal Court Building Security Fund (038) - A fee of \$3.00 is collected from every conviction of offense where monetary funds are collected, per the Code of Criminal Procedure 102.017. This fund shall be used on bailiff officer(s) housed in the court offices, metal detectors, x-ray machines, identification cards and systems, electronic locking and surveillance equipment, video teleconferencing systems, signage, alarms, bullet-proof material, and the repair of any of the above.

Municipal Court Local Truancy Prevention & Diversion (039) - A fee of \$4.00 is collected from every conviction of offense where monetary funds are collected, per the Code of Criminal Procedure 102.0174. This fund is for the salary, supplies, computer, and education of the Juvenile Case Coordinator. This fund can also be used for supplies in the training of juvenile offenders.

Municipal Court Efficiency Fee Fund (048) - These fines are from two sources, per Local Government Code 133.103: \$2.50 from Time Payment Fee when defendants are on a payment plan and 10% from Judicial Support Fee on every conviction of offense where monetary funds are collected.

Municipal Court Truancy Prevention Fund (049) - A fee of \$1.00 is collected on every conviction of offense where monetary funds are collected, per Article 102.015 Code of Criminal Procedure.

FY 20-21 Budget Summary
Municipal Court Technology Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 76,907	\$ 76,907	\$ 75,942	\$ -	\$ 75,942	\$ -	\$ -
Revenues:								
Revenues	\$ 30,091	\$ 33,500	\$ 21,535	\$ 21,535	\$ -	\$ 21,535	\$ (11,965)	-35.7%
Total Revenues	\$ 30,091	\$ 33,500	\$ 21,535	\$ 21,535	\$ -	\$ 21,535	\$ (11,965)	-35.7%
Total Resources:	\$ 30,091	\$ 110,407	\$ 98,442	\$ 97,477	\$ -	\$ 97,477	\$ (11,965)	-10.8%
Expenditures:								
Municipal Court	\$ 4,657	\$ 25,000	\$ 22,500	\$ 5,000	\$ -	\$ 5,000	\$ (20,000)	-80.0%
Total Exp	\$ 4,657	\$ 25,000	\$ 22,500	\$ 5,000	\$ -	\$ 5,000	\$ (20,000)	-80.0%
New Fund Balance:		\$ 85,407	\$ 75,942	\$ 92,477		\$ 92,477		

Municipal Court Technology Fund Revenues

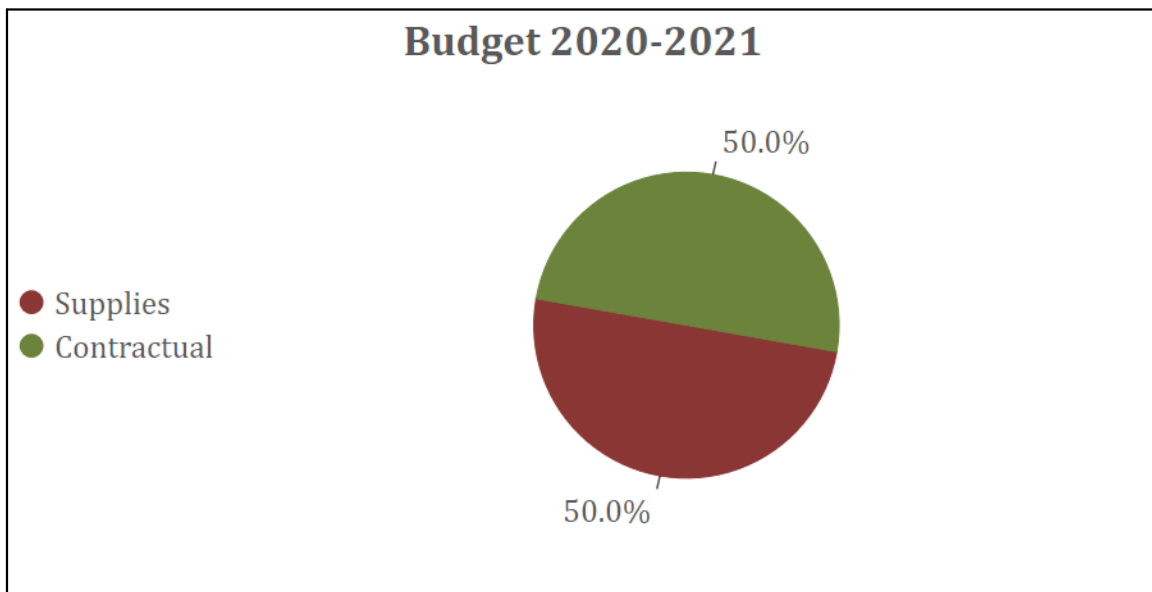
Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
5510 - Traffic and Criminal Fines	\$ 30,091	\$ 33,500	\$ 21,535	\$ 21,535
Fines and Forfeitures Subtotal	\$ 30,091	\$ 33,500	\$ 21,535	\$ 21,535
Total Revenues	\$ 30,091	\$ 33,500	\$ 21,535	\$ 21,535

Municipal Court Technology 037-3700



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Supplies	\$ 2,161	\$ 22,500	\$ 22,500	\$ 2,500
Contractual	2,496	2,500	-	2,500
Total	\$ 4,657	\$ 25,000	\$ 22,500	\$ 5,000



FY 20-21 Budget Summary
Municipal Court Building Security Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 13,611	\$ 13,611	\$ 11,046	\$ -	\$ 11,046	\$ -	\$ -
Revenues:								
Revenues	\$ 22,566	\$ 25,381	\$ 21,535	\$ 28,685	\$ -	\$ 28,685	\$ 3,304	13.0%
Total Revenues	\$ 22,566	\$ 25,381	\$ 21,535	\$ 28,685	\$ -	\$ 28,685	\$ 3,304	13.0%
Total Resources:	\$ 22,566	\$ 38,992	\$ 35,146	\$ 39,731	\$ -	\$ 39,731	\$ 3,304	8.5%
Expenditures:								
Municipal Court	\$ 20,667	\$ 26,250	\$ 24,100	\$ 26,250	\$ -	\$ 26,250	\$ -	0.0%
Total Exp	\$ 20,667	\$ 26,250	\$ 24,100	\$ 26,250	\$ -	\$ 26,250	\$ -	0.0%
New Fund Balance:		\$ 12,742	\$ 11,046	\$ 13,481		\$ 13,481		

Breakdown of Transfer Out:

General Fund - Personnel costs	\$ 20,000
Total	\$ 20,000

Municipal Court Building Security Fund Revenues

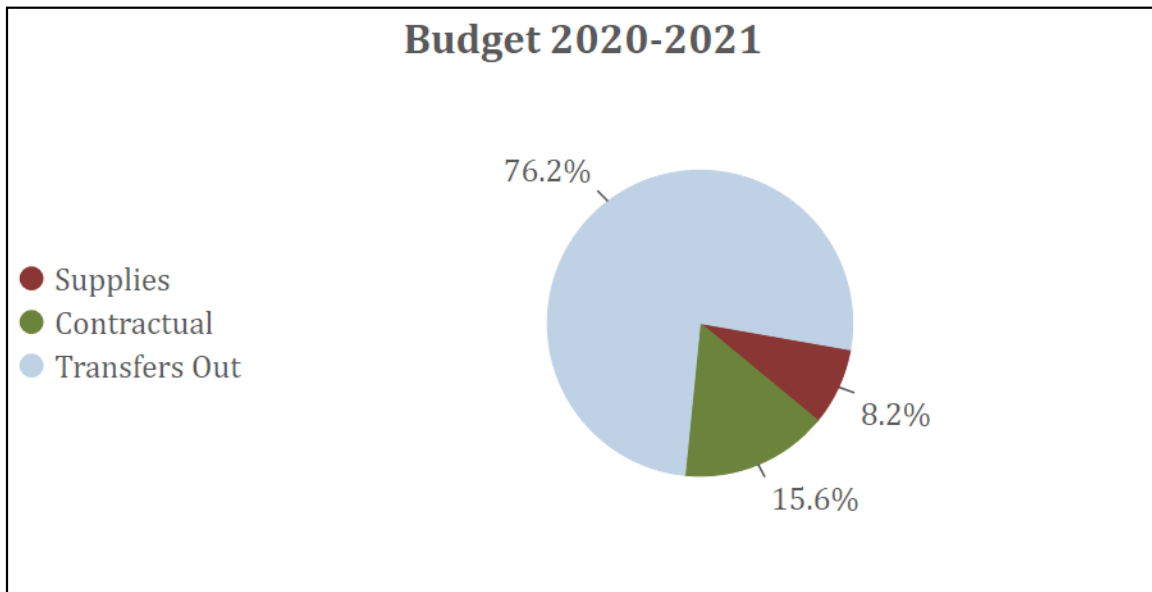
Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
5510 - Traffic and Criminal Fines	\$ 22,566	\$ 25,381	\$ 21,535	\$ 28,685
Fines and Forfeitures Subtotal	\$ 22,566	\$ 25,381	\$ 21,535	\$ 28,685
Total Revenues	\$ 22,566	\$ 25,381	\$ 21,535	\$ 28,685

Municipal Court Building Security 038-3800



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Supplies	\$ -	\$ 150	\$ 2,000	\$ 2,150
Contractual	667	6,100	2,100	4,100
Transfers Out	20,000	20,000	20,000	20,000
Total	\$ 20,667	\$ 26,250	\$ 24,100	\$ 26,250



FY 20-21 Budget Summary
Municipal Court Local Truancy Prevention Diversion

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 3,617	\$ 3,617	\$ 3,463	\$ -	\$ 3,463	\$ -	\$ -
Revenues:								
Revenues	\$ 30,019	\$ 34,952	\$ 27,596	\$ 41,952	\$ -	\$ 41,952	\$ 7,000	20.0%
Total Revenues	\$ 30,019	\$ 34,952	\$ 27,596	\$ 41,952	\$ -	\$ 41,952	\$ 7,000	20.0%
Total Resources:	\$ 30,019	\$ 38,569	\$ 31,213	\$ 45,415	\$ -	\$ 45,415	\$ 7,000	18.1%
Expenditures:								
Municipal Court	\$ 40,922	\$ 42,987	\$ 27,750	\$ 40,750	\$ -	\$ 40,750	\$ (2,237)	-5.2%
Total Exp	\$ 40,922	\$ 42,987	\$ 27,750	\$ 40,750	\$ -	\$ 40,750	\$ (2,237)	-5.2%
New Fund Balance:		\$ (4,418)	\$ 3,463	\$ 4,665		\$ 4,665		

Breakdown of Transfer Out:

General Fund - Personnel Costs	\$ 38,000
Total	\$ 38,000

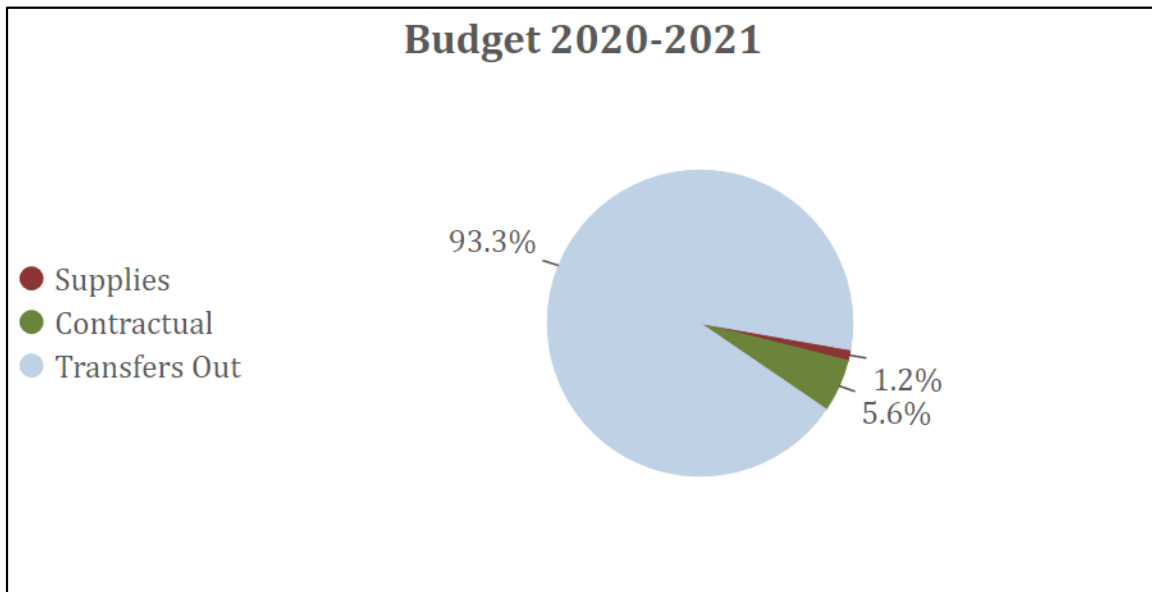
Municipal Court Local Truancy Prev. & Diversion Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
5510 - Traffic and Criminal Fines	\$ 30,019	\$ 34,952	\$ 27,596	\$ 41,952
Fines and Forfeitures Subtotal	\$ 30,019	\$ 34,952	\$ 27,596	\$ 41,952
Total Revenues	\$ 30,019	\$ 34,952	\$ 27,596	\$ 41,952

Municipal Court Local Truancy Prev. & Diversion 039-3900

Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Supplies	\$ -	\$ -	\$ 475	\$ 475
Contractual	685	2,750	2,275	2,275
Transfers Out	40,237	40,237	25,000	38,000
Total	\$ 40,922	\$ 42,987	\$ 27,750	\$ 40,750



**FY 20-21 Budget Summary
Municipal Court Efficiency Fee**

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 195,529	\$ 195,529	\$ 201,155	\$ -	\$ 201,155	\$ -	\$ -
Revenues:								
Revenues	\$ 9,679	\$ 11,016	\$ 7,626	\$ 7,626	\$ -	\$ 7,626	\$ (3,390)	-30.8%
Total Revenues	\$ 9,679	\$ 11,016	\$ 7,626	\$ 7,626	\$ -	\$ 7,626	\$ (3,390)	-30.8%
Total Resources:	\$ 9,679	\$ 206,545	\$ 203,155	\$ 208,781	\$ -	\$ 208,781	\$ (3,390)	-1.6%
Expenditures:								
Municipal Court	\$ 970	\$ 4,000	\$ 2,000	\$ 4,000	\$ -	\$ 4,000	\$ -	0.0%
Total Exp	\$ 970	\$ 4,000	\$ 2,000	\$ 4,000	\$ -	\$ 4,000	\$ -	0.0%
New Fund Balance:		\$ 202,545	\$ 201,155	\$ 204,781		\$ 204,781		

Municipal Court Efficiency Fee Fund Revenues

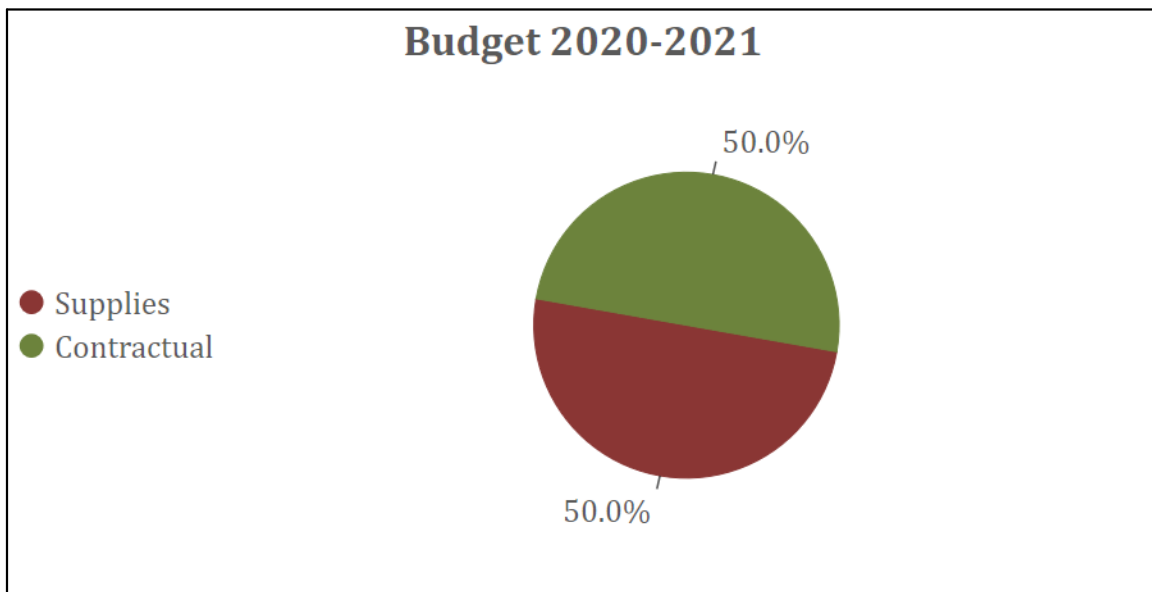
Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
5510 - Traffic and Criminal Fines	\$ 9,679	\$ 11,016	\$ 7,626	\$ 7,626
Fines and Forfeitures Subtotal	\$ 9,679	\$ 11,016	\$ 7,626	\$ 7,626
Total Revenues	\$ 9,679	\$ 11,016	\$ 7,626	\$ 7,626

Municipal Court Efficiency Fee 048-4800



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Supplies	\$ -	\$ -	\$ 1,000	\$ 2,000
Contractual	970	4,000	1,000	2,000
Total	\$ 970	\$ 4,000	\$ 2,000	\$ 4,000



FY 20-21 Budget Summary
Municipal Court Truancy Prevention

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 28,854	\$ 28,854	\$ 38,096	\$ -	\$ 38,096	\$ -	\$ -
Revenues:								
Revenues	\$ 14,334	\$ 16,686	\$ 11,742	\$ 11,742	\$ -	\$ 11,742	\$ (4,944)	-29.6%
Total Revenues	\$ 14,334	\$ 16,686	\$ 11,742	\$ 11,742	\$ -	\$ 11,742	\$ (4,944)	-29.6%
Total Resources:	\$ 14,334	\$ 45,540	\$ 40,596	\$ 49,838	\$ -	\$ 49,838	\$ (4,944)	-10.9%
Expenditures:								
Municipal Court	\$ 6,932	\$ 5,000	\$ 2,500	\$ 5,000	\$ -	\$ 5,000	\$ -	0.0%
Total Exp	\$ 6,932	\$ 5,000	\$ 2,500	\$ 5,000	\$ -	\$ 5,000	\$ -	0.0%
New Fund Balance:		\$ 40,540	\$ 38,096	\$ 44,838		\$ 44,838		

Municipal Court Truancy Prevention Fund Revenues

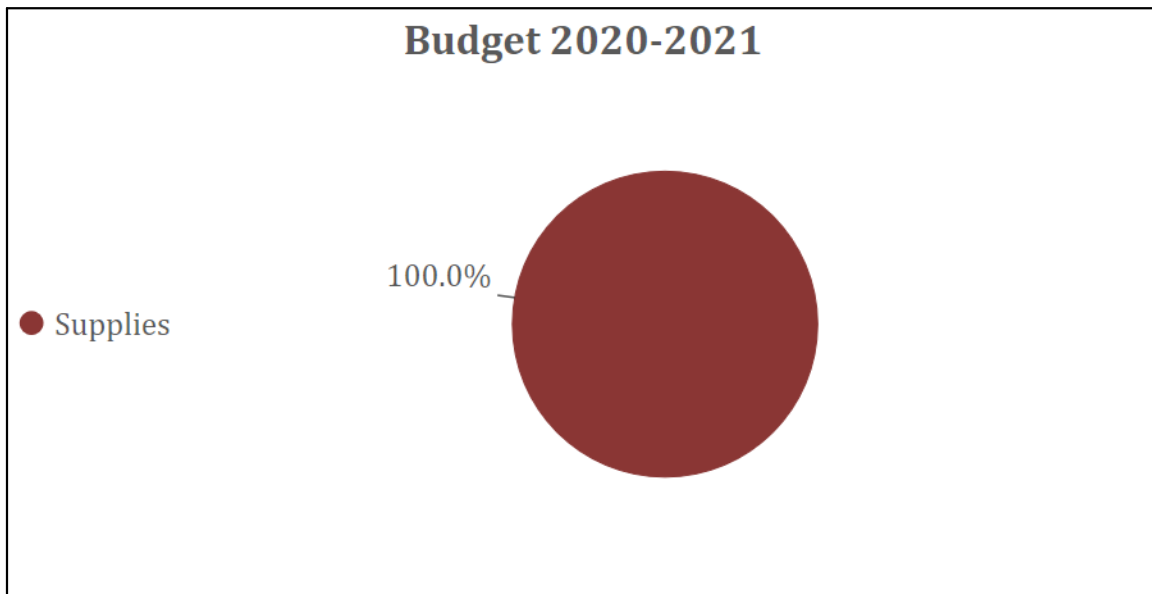
Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
5510 - Traffic and Criminal Fines	\$ 14,334	\$ 16,686	\$ 11,742	\$ 11,742
Fines and Forfeitures Subtotal	\$ 14,334	\$ 16,686	\$ 11,742	\$ 11,742
Total Revenues	\$ 14,334	\$ 16,686	\$ 11,742	\$ 11,742

Municipal Court Truancy Prevention 049-4900



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Supplies	\$ 6,932	\$ 5,000	\$ 2,500	\$ 5,000
Total	\$ 6,932	\$ 5,000	\$ 2,500	\$ 5,000





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FLEET SERVICES FUND

**FY 20-21 Budget Summary
Fleet Services Fund**

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 260,874	\$ 260,874	\$ 260,275	\$ -	\$ 260,275	\$ -	0.0%
Revenues:								
Revenues	\$ 2,181,644	\$ 2,060,769	\$ 2,300,079	\$ 2,419,672	\$ -	\$ 2,419,672	\$ 358,903	17.4%
Total Revenues	\$ 2,181,644	\$ 2,060,769	\$ 2,300,079	\$ 2,419,672	\$ -	\$ 2,419,672	\$ 358,903	17.4%
Total Resources:	\$ 2,181,644	\$ 2,321,643	\$ 2,560,953	\$ 2,679,947	\$ -	\$ 2,679,947	\$ 358,903	15.5%
Expenditures:								
Fleet Services	\$ 2,271,148	\$ 2,074,800	\$ 2,300,678	\$ 2,326,548	\$ 81,905	\$ 2,408,453	\$ 333,652	16.1%
Total Expenditures	\$ 2,271,148	\$ 2,074,800	\$ 2,300,678	\$ 2,326,548	\$ 81,905	\$ 2,408,453	\$ 333,652	16.1%
New Fund Balance:		\$ 246,843	\$ 260,275	\$ 353,399		\$ 271,494		
30-Day Operating Reserve:						\$ 200,706		
Over/(Under):						70,788		
Breakdown of Transfer Out:								
	General Fund					\$ 240,000		
	W&S Operating					60,000		
	Total					\$ 300,000		

FY 20-21 Supplemental Requests Fleet Services Fund

Department / Division		ID	Supplemental Request Title	Requested Amount ¹	FY 19-20 Purchase ²	FY 20-21 Approved ³	TYPE
052-5200	Fleet Services	283	Mobile Column Lift	\$ 42,000	\$ -	\$ 42,000	New Equipment
052-5200	Fleet Services	285	AC Machine (R-1234YF)	6,800	-	6,800	New Equipment
052-5200	Fleet Services	286	Digital Tool Room (Key Warden)	9,000	-	9,000	New Equipment
052-5200	Fleet Services	287	Faster Web Upgrade	78,000	78,000	-	Enhanced Program
052-5200	Fleet Services	288	Fleet Technician II	83,437	-	-	New Personnel
052-5200	Fleet Services	289	Fleet Technician III	86,157	-	-	New Personnel
052-5200	Fleet Services	504	2% Salary Market Adjustment	14,607	-	14,607	Enhanced Program
052-5200	Fleet Services	518	3.5% MERIT Non-Civil Service Only	9,498	-	9,498	Enhanced Program
052-5200	Fleet Services	523	VERF Contribution - Fleet Services (052)	11,407	-	-	Replacement Equipment
052-5200	Fleet Services	535	20-21 Health Dental Vision Insurance Increase	21,350	-	-	Non-Discretionary Adjustment
Fleet Services Total				\$ 362,256	\$ 78,000	\$ 81,905	

Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 19-20 Purchase - The amount approved for purchase with savings in the current fiscal year, rather than putting the item in the next fiscal year.
3. FY 20-21 Approved - These items are included in the Operating Budget as supplementals.

Notes:

If there is no funding listed in the FY19-20 Purchase or FY 20-21 Approved columns, then the supplemental request was not approved.

Fleet Services Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
5151 - Fuel	\$ 90,810	\$ 106,426	\$ 106,658	\$ 103,723
5152 - Parts	803,628	671,993	917,019	957,625
5153 - Labor	738,756	673,042	871,461	812,551
5154 - Sublets	490,574	553,165	354,126	488,702
5155 - Carwash	17,969	17,276	9,500	16,611
5156 - Miscellaneous	38,972	38,867	40,460	40,460
Charges for Sales and Services Subtotal	\$ 2,180,709	\$ 2,060,769	\$ 2,299,224	\$ 2,419,672
6010 - Interest On Investments	936	-	855	-
Investment Income Subtotal	\$ 936	\$ -	\$ 855	\$ -
Total Revenues	\$ 2,181,645	\$ 2,060,769	\$ 2,300,079	\$ 2,419,672



The Fleet Services Division is an internal service fund that's responsible for managing and maintaining over 884 fleet vehicles & equipment for both internal and external customers. Fleet Services currently provides its services to the cities of Shenandoah, Willis, Panorama, Montgomery, Conroe Independent School District, and the District Attorney's office. Services include record keeping, service consultant, reporting, VERF management, monthly billing, scheduled preventive maintenance, predictive maintenance, diagnostics, repairs, safety & emission inspections, parts warehousing, title/registration, and inventory functions. Also, Fleet Services coordinates the following sublet services: paint and body repair, engine, transmission repair/rebuild, heavy-duty truck repair, hydraulic rebuilds, and glass replacement. Fleet Services staff currently holds 140 ASE/EVT/Up-Fit Certifications. Fleet Services is also proud to be only one of a few government agencies in the state of Texas to be a Blue Seal Certified shop.

Accomplishments for FY 2019 - 2020

- ✓ Placed 10th in the "100 Best Fleets In North America"
- ✓ Honorable mentions in "Leading Fleets"
- ✓ Earned ASE Automotive Service Excellence Blue Seal Certification
- ✓ Obtained a total of 140 ASE/EVT/Up-Fit certifications
- ✓ Anticipated completion building of new Fleet Facility

Goals & Objectives for FY 2020 - 2021

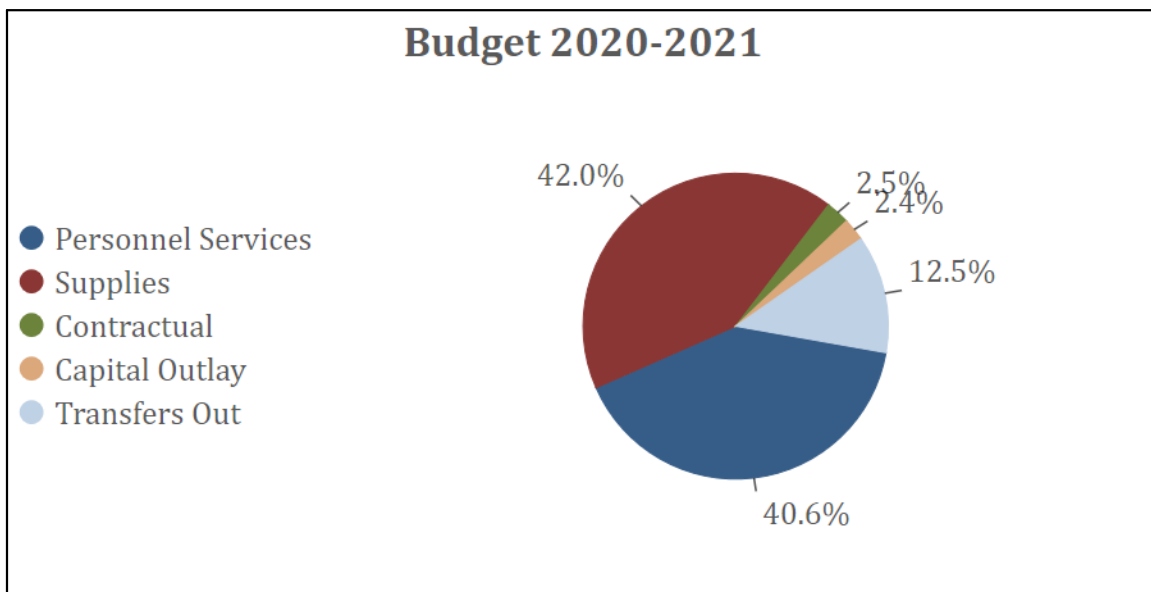
- Apply for "Leading Fleets" Award
- Apply for "100 Best Fleets in North America"
- Earn ASE Automotive Service Excellent Blue Seal Certification"
- Implement in-house monthly safety training for technicians
- Have two Fleet Technicians EVT Master Certified
- Increase ASE/EVT/Up-Fit certifications
- Reduce Fire Department Pumper/Ladder downtime

Fleet Services 052-5200



Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Personnel Services	\$ 951,778	\$ 916,487	\$ 889,605	\$ 978,276
Supplies	1,181,744	1,011,709	967,469	1,011,709
Contractual	130,068	138,668	60,668	60,668
Capital Outlay	-	-	-	57,800
Transfers Out	7,558	7,936	382,936	300,000
Total	\$ 2,271,148	\$ 2,074,800	\$ 2,300,678	\$ 2,408,453



New Initiatives-Supplemental Budget Requests

Mobile Column Lift	\$42,000
AC Machine (R-1234YF)	\$6,800
Digital Tool Room (Key Warden)	\$9,000
2% Salary Market Adjustment	\$11,576
2% Salary Market Adjustment	\$1,016
2% Salary Market Adjustment	\$2,014
3.5% MERIT Non-Civil Service Only	\$7,667
3.5% MERIT Non-Civil Service Only	\$587
3.5% MERIT Non-Civil Service Only	\$1,245

Fleet Services 052-5200



	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERSONNEL SERVICES				
Fleet Services Manager	1	1	1	1
Foreman Shop	1	1	1	1
Fleet Technician III	2	2	2	2
Fleet Technician II	2	2	1	1
Fleet Technician I	2	3	4	4
Parts/Inventory/Data Specialist	0	1	1	1
TOTAL FULL TIME	8	10	10	10
PT Receptionist (Hours)	1,000	0	0	0
TOTAL PART TIME HOURS	1,000	0	0	0
	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Budgeted 2020-2021
PERFORMANCE MEASURES				
Fleet Summary				
Total Fleet Availability	728	837	887	887
Total Hours Downtime	2%	2%	2%	2%
Fleet Availability	98%	98%	98%	98%
Downtime Summary				
Less Than 24 Hours	93%	93%	92%	92%
24- 48 Hours	3%	3%	3%	3%
More Than 48 Hours	4%	4%	5%	5%
Labor Hour Summary				
Total Labor Hours	9,912	9,794	12,126	12,000
Non-Scheduled Hours	5%	3%	5%	4%
Scheduled Hours	95%	97%	95%	96%
Captured Parts Warranty				
Parts/labor	\$ 130,467	\$ 99,479	\$ 64,392	\$ 75,693
Number of Work Orders				
Number of Work Orders	4,300	4,347	4,425	4,475



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SELF-FUNDED INSURANCE FUND

**FY 20-21 Budget Summary
Self Funded Insurance Fund**

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 3,651,642	\$ 3,651,642	\$ 3,229,372	\$ -	\$ 3,229,372	\$ -	\$ -
Revenues:								
Revenues	\$ 13,646,020	\$ 10,458,293	\$ 10,878,563	\$ 10,864,943	\$ -	\$ 10,864,943	\$ 406,650	3.9%
Total Revenues	\$ 13,646,020	\$ 10,458,293	\$ 10,878,563	\$ 10,864,943	\$ -	\$ 10,864,943	\$ 406,650	3.9%
Total Resources:	\$ 13,646,020	\$ 14,109,935	\$ 14,530,205	\$ 14,094,315	\$ -	\$ 14,094,315	\$ 406,650	2.9%
Expenditures:								
SFIF	\$ 12,100,697	\$ 11,621,349	\$ 11,300,833	\$ 12,210,262	\$ -	\$ 12,210,262	\$ 588,913	5.1%
Total Exp	\$ 12,100,697	\$ 11,621,349	\$ 11,300,833	\$ 12,210,262	\$ -	\$ 12,210,262	\$ 588,913	5.1%
New Fund Balance:		\$ 2,488,586	\$ 3,229,372	\$ 1,884,053		\$ 1,884,053		

Self Funded Insurance Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
5150 - Service Charges	\$ 13,645,845	\$ 10,458,293	\$ 10,850,256	\$ 10,864,943
Charges for Sales and Services Subtotal	\$ 13,645,845	\$ 10,458,293	\$ 10,850,256	\$ 10,864,943
6010 - Interest On Investments	175	-	28,307	-
Investment Income Subtotal	\$ 175	\$ -	\$ 28,307	\$ -
Total Revenues	\$ 13,646,020	\$ 10,458,293	\$ 10,878,563	\$ 10,864,943

Self Funded Insurance

081-8100



City Contribution Rate per Full-Time Employee

Fiscal Year	Health		Dental		Vision		Total	% Increase
13-14	\$	7,923	\$	429	\$	48	\$ 8,400	
14-15	\$	8,103	\$	429	\$	48	\$ 8,580	2.1%
15-16	\$	9,718	\$	429	\$	48	\$ 10,195	18.8%
16-17	\$	11,043	\$	429	\$	48	\$ 11,520	13.0%
17-18	\$	15,973	\$	429	\$	48	\$ 16,450	42.8%
18-19	\$	16,452	\$	429	\$	48	\$ 16,929	2.9%
19-20	\$	12,636	\$	429	\$	48	\$ 13,113	-22.5%
20-21	\$	12,636	\$	429	\$	48	\$ 13,113	0.0%

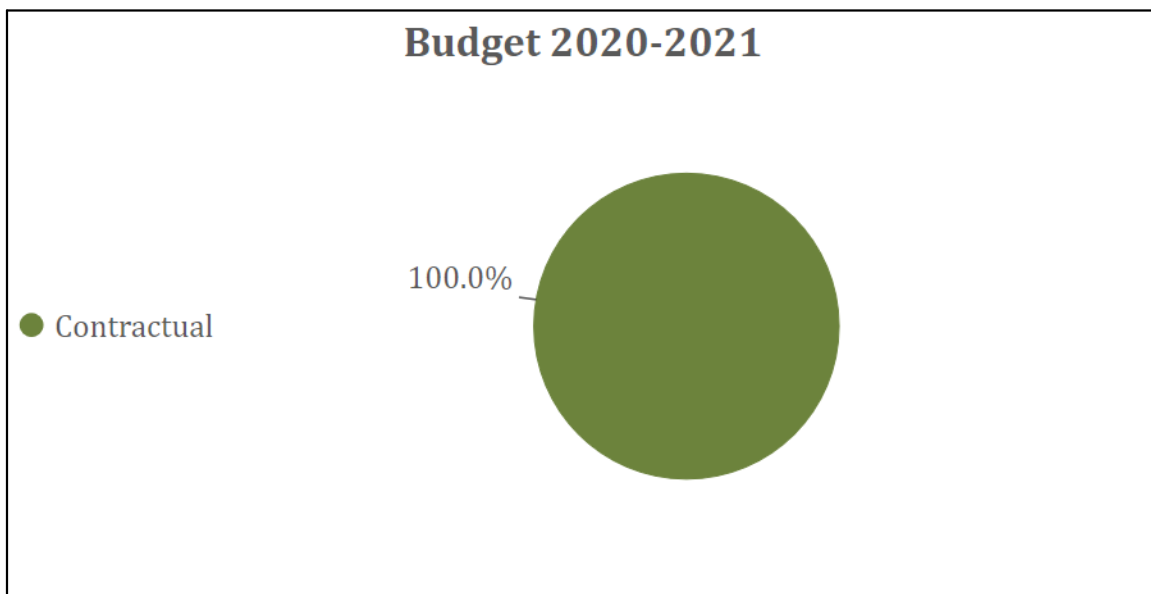
Self Funded Insurance 081-8100



The Self-Funded Insurance Fund is an internal service fund used to account for revenues and expenses related to services provided to parties inside the City. This fund facilitates distribution of support costs to the users of support services on a cost-reimbursement basis. The SFIF accounts for the costs of providing health, dental, and vision insurance to the City's employees, retirees, and dependents.

Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ 12,100,697	\$ 11,621,349	\$ 11,300,833	\$ 12,210,262
Total	\$ 12,100,697	\$ 11,621,349	\$ 11,300,833	\$ 12,210,262





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LONGMIRE CREEK ESTATES PID FUND

FY 20-21 Budget Summary
Longmire Creek Estates PID Fund

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 11,895	\$ 11,895	\$ 17,226	\$ -	\$ 17,226	\$ -	0.0%
Revenues:								
Revenues	\$ 63,731	\$ 64,000	\$ 63,040	\$ 63,895	\$ -	\$ 63,895	\$ (105)	-0.2%
Total Revenues	\$ 63,731	\$ 64,000	\$ 63,040	\$ 63,895	\$ -	\$ 63,895	\$ (105)	-0.2%
Total Resources:	\$ 63,731	\$ 75,895	\$ 74,935	\$ 81,121	\$ -	\$ 81,121	\$ (105)	-0.1%
Expenditures:								
Longmire Creek	\$ 51,646	\$ 61,709	\$ 57,709	\$ 58,745	\$ -	\$ 58,745	\$ (2,964)	-4.8%
Total Expenditures	\$ 51,646	\$ 61,709	\$ 57,709	\$ 58,745	\$ -	\$ 58,745	\$ (2,964)	-4.8%
New Fund Balance:		\$ 14,186	\$ 17,226	\$ 22,376		\$ 22,376		
Breakdown of Transfer Out:								
						\$ 58,745		
						\$ 58,745		

Longmire Creek Estates PID Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6020 - Penalty and Interest	\$ 122	\$ -	\$ 152	\$ -
Penalties and Interest Subtotal	\$ 122	\$ -	\$ 152	\$ -
6075 - PID Assessment Revenue	63,609	64,000	62,888	63,895
Miscellaneous Subtotal	\$ 63,609	\$ 64,000	\$ 62,888	\$ 63,895
Total Revenues	\$ 63,731	\$ 64,000	\$ 63,040	\$ 63,895

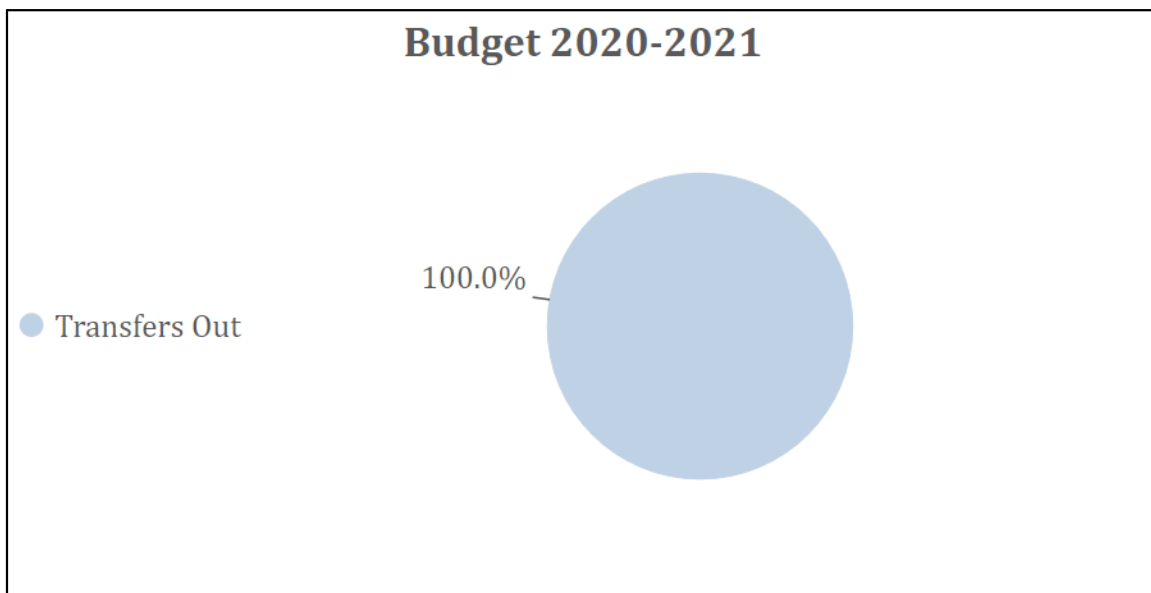
Longmire Creek Estates PID 082-8210



The Longmire Creek Estates PID Fund is a Special Revenue Fund used to account for revenues and expenditures related to the Longmire Creek Estates residential development. Revenues include collections of assessments in the Public Improvement District (PID). In FY 17-18, the City reimbursed the developer for costs of streets, drainage, detention, and water infrastructure and will finance those costs with debt payments beginning in FY 18-19 that mature in 2038. The debt payments are funded by a transfer from the Longmire Creek Estates PID Fund to the General Obligation Debt Service Fund.

Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ 3,892	\$ 5,000	\$ 1,000	\$ -
Transfers Out	47,754	56,709	56,709	58,745
Total	\$ 51,646	\$ 61,709	\$ 57,709	\$ 58,745



WEDGEWOOD FALLS PID FUND

**FY 20-21 Budget Summary
Wedgewood Falls PID Fund**

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 41,607	\$ 41,607	\$ 90,379	\$ -	\$ 90,379	\$ -	0.0%
Revenues:								
Revenues	\$ 150,726	\$ 163,000	\$ 164,352	\$ 164,246	\$ -	\$ 164,246	\$ 1,246	0.8%
Total Revenues	\$ 150,726	\$ 163,000	\$ 164,352	\$ 164,246	\$ -	\$ 164,246	\$ 1,246	0.8%
Total Resources:	\$ 150,726	\$ 204,607	\$ 205,959	\$ 254,625	\$ -	\$ 254,625	\$ 1,246	0.6%
Expenditures:								
Wedgewood Falls	\$ 105,170	\$ 119,580	\$ 115,580	\$ 118,694	\$ -	\$ 118,694	\$ (886)	-0.7%
Total Expenditures	\$ 105,170	\$ 119,580	\$ 115,580	\$ 118,694	\$ -	\$ 118,694	\$ (886)	-0.7%
New Fund Balance:		\$ 85,027	\$ 90,379	\$ 135,931		\$ 135,931		
Breakdown of Transfer Out:								
						\$ 118,694		
						\$ 118,694		

Wedgewood Falls PID Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6020 - Penalty and Interest	\$ -	\$ -	\$ 106	\$ -
Penalties and Interest Subtotal	\$ -	\$ -	\$ 106	\$ -
6075 - PID Assessment Revenue	150,726	163,000	164,246	164,246
Miscellaneous Subtotal	\$ 150,726	\$ 163,000	\$ 164,246	\$ 164,246
Total Revenues	\$ 150,726	\$ 163,000	\$ 164,352	\$ 164,246

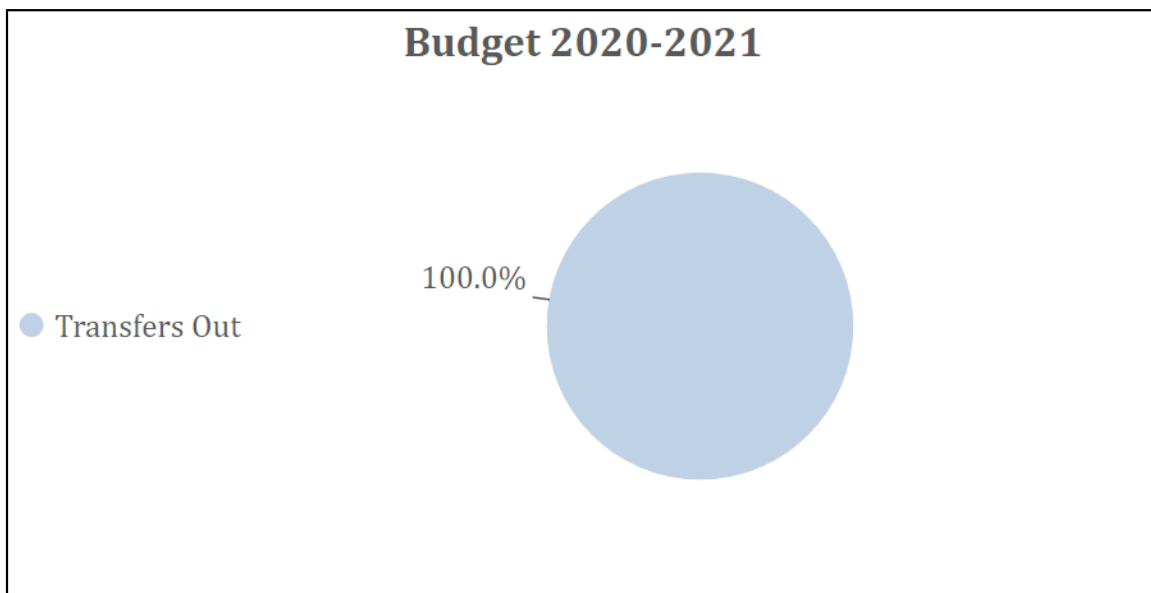
Wedgewood Falls PID 083-8310



The Wedgewood Falls PID Fund is a Special Revenue Fund used to account for revenues and expenditures related to the Estates of Wedgewood Falls residential development. Revenues include collections of assessments in the Public Improvement District (PID) that was established by Ordinance in 2014. In FY 17-18, the City reimbursed the developer for costs of streets, drainage, water, wastewater, and parks infrastructure and will finance those costs with debt payments beginning in FY 18-19 that mature in 2038. The debt payments are funded by a transfer from the Wedgewood Falls PID Fund to the General Obligation Debt Service Fund.

Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Contractual	\$ 8,682	\$ 5,000	\$ 1,000	\$ -
Transfers Out	96,488	114,580	114,580	118,694
Total	\$ 105,170	\$ 119,580	\$ 115,580	\$ 118,694



ANIMAL SHELTER RESERVE FUND

**FY 20-21 Budget Summary
Animal Shelter Reserve Fund**

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 207,073	\$ 207,073	\$ 285,473	\$ -	\$ 285,473	\$ -	0.0%
Revenues:								
Revenues	\$ 179,400	\$ 223,284	\$ 179,400	\$ 179,400	\$ -	\$ 179,400	\$ (43,884)	-19.7%
Total Revenues	\$ 179,400	\$ 223,284	\$ 179,400	\$ 179,400	\$ -	\$ 179,400	\$ (43,884)	-19.7%
Total Resources:	\$ 179,400	\$ 430,357	\$ 386,473	\$ 464,873	\$ -	\$ 464,873	\$ (43,884)	-10.2%
Expenditures:								
Animal Shelter	\$ 52,061	\$ 101,000	\$ 101,000	\$ 13,250	\$ -	\$ 13,250	\$ (87,750)	-86.9%
Total Expenditures	\$ 52,061	\$ 101,000	\$ 101,000	\$ 13,250	\$ -	\$ 13,250	\$ (87,750)	-86.9%
New Fund Balance:		\$ 329,357	\$ 285,473	\$ 451,623		\$ 451,623		

Animal Shelter Reserve Fund Revenues

Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6106 - Intergovernmental - Local	\$ 179,400	\$ 179,400	\$ 179,400	\$ 179,400
6110 - Insurance Proceeds	-	43,884	-	-
Miscellaneous Subtotal	\$ -	\$ 43,884	\$ -	\$ -
Total Revenues	\$ 179,400	\$ 223,284	\$ 179,400	\$ 179,400

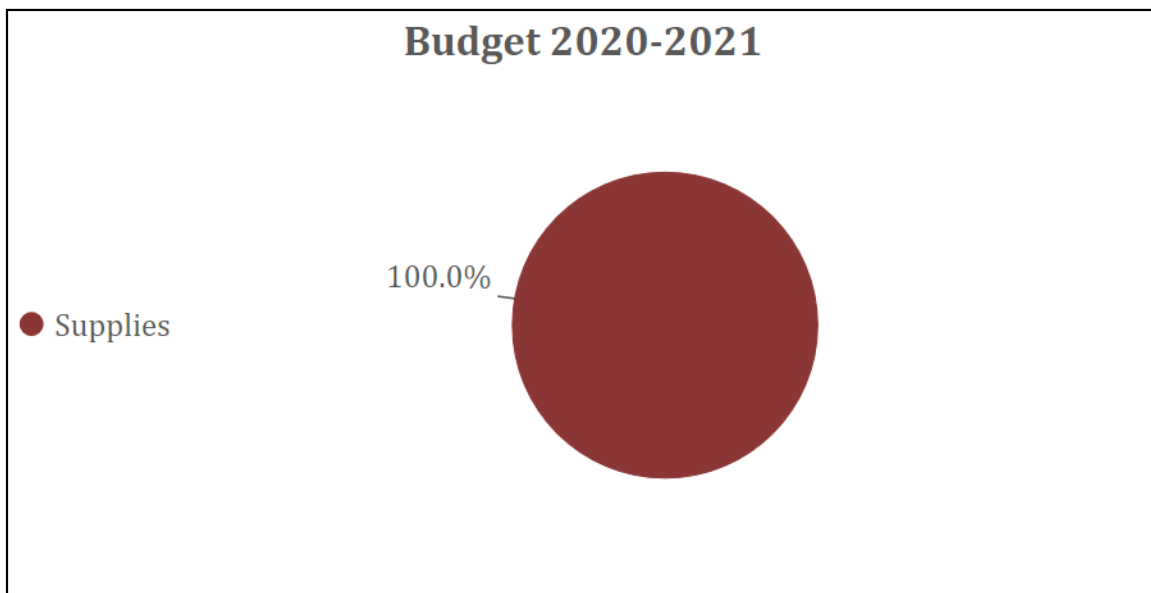
Animal Shelter Reserve 088-1206



The Animal Shelter Reserve Fund is a Special Revenue Fund used to account for revenues and expenditures related to the Conroe Animal Shelter building and property. Revenues include a portion of collections from interlocal agreements that have been designated as a reserve for the animal shelter. Expenditures may include repairs, maintenance, and improvements to the Conroe Animal Shelter building and property.

Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Supplies	\$ 4,251	\$ 13,250	\$ 13,250	\$ 13,250
Contractual	9,853	87,750	87,750	-
Capital Outlay	37,957	-	-	-
Total	\$ 52,061	\$ 101,000	\$ 101,000	\$ 13,250



TECHNOLOGY REPLACEMENT FUND

**FY 20-21 Budget Summary
Technology Replacement Fund**

Type	Actual FY 18-19	Amended FY 19-20	Estimate FY 19-20	Base FY 20-21	Supplemental FY 20-21	Proposed FY 20-21	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ -	\$ -	\$ 805,074	\$ -	\$ 805,074	\$ 805,074	N/A
Total Revenues	\$ -	\$ -	\$ -	\$ 805,074	\$ -	\$ 805,074	\$ 805,074	N/A
Total Resources:	\$ -	\$ -	\$ -	\$ 805,074	\$ -	\$ 805,074	\$ 805,074	N/A
Expenditures:								
Information Technology	\$ -	\$ -	\$ -	\$ 792,754		\$ 792,754	\$ 792,754	N/A
Total Expenditures	\$ -	\$ -	\$ -	\$ 792,754	\$ -	\$ 792,754	\$ 792,754	N/A
New Fund Balance:		\$ -	\$ -	\$ 12,320		\$ 12,320		
Breakdown of Transfer In:								
General Fund				\$ 611,758				
W&S Operating				193,316				
Total				\$ 805,074				

FY 20-21 Supplemental Requests Technology Replacement Fund

Department / Division		Supplemental Request Title	Total Requested Amount	Approved TR Funding	Type	Notes
150-1130	Technology Replacement	iPad Cost (47 units)	\$ 29,616	\$ 29,616	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Laptop Costs (39 units)	43,017	43,017	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Desktop Cost (106 units)	81,632	81,632	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Desktop Share Cost (21 units)	14,096	14,096	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Patrol MDT Cost (20 units)	89,300	89,300	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Fire MDT Cost (6 units)	24,679	24,679	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Wireless Access Points (8 units)	5,459	5,459	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Server (6 units)	87,006	87,006	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Switches/Routers (23 units)	226,045	226,045	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Storage (3 units)	5,118	5,118	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Firewall (3 units)	18,766	18,766	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	UPS - 10 Yr. (2 units)	42,650	42,650	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	UPS - 5 Yr. (13 units)	25,590	25,590	Technology Replacement Fund	Like for Like
General Fund Technology Replacement Total			\$ 692,974	\$ 692,974		
150-1130	Technology Replacement	iPad Cost (47 units)	5,104	5,104	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Laptop Costs (39 units)	7,413	7,413	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Desktop Cost (106 units)	14,068	14,068	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Desktop Share Cost (21 units)	2,429	2,429	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Patrol MDT Cost (20 units)	-	-	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Fire MDT Cost (6 units)	-	-	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Wireless Access Points (8 units)	941	941	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Server (6 units)	14,994	14,994	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Switches/Routers (23 units)	38,955	38,955	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Storage (3 units)	882	882	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	Firewall (3 units)	3,234	3,234	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	UPS - 10 Yr. (2 units)	7,350	7,350	Technology Replacement Fund	Like for Like
150-1130	Technology Replacement	UPS - 5 Yr. (13 units)	4,410	4,410	Technology Replacement Fund	Like for Like
Water & Sewer Technology Replacement Total			\$ 99,780	\$ 99,780		
Technology Replacement Fund Total			\$ 792,754	\$ 792,754		

Technology Replacement Fund Revenues

	Account	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
6550 - Transfer In		\$ -	\$ -	\$ -	\$ 805,074
Transfers In Subtotal		\$ -	\$ -	\$ -	\$ 805,074
Total Revenues		\$ -	\$ -	\$ -	\$ 805,074

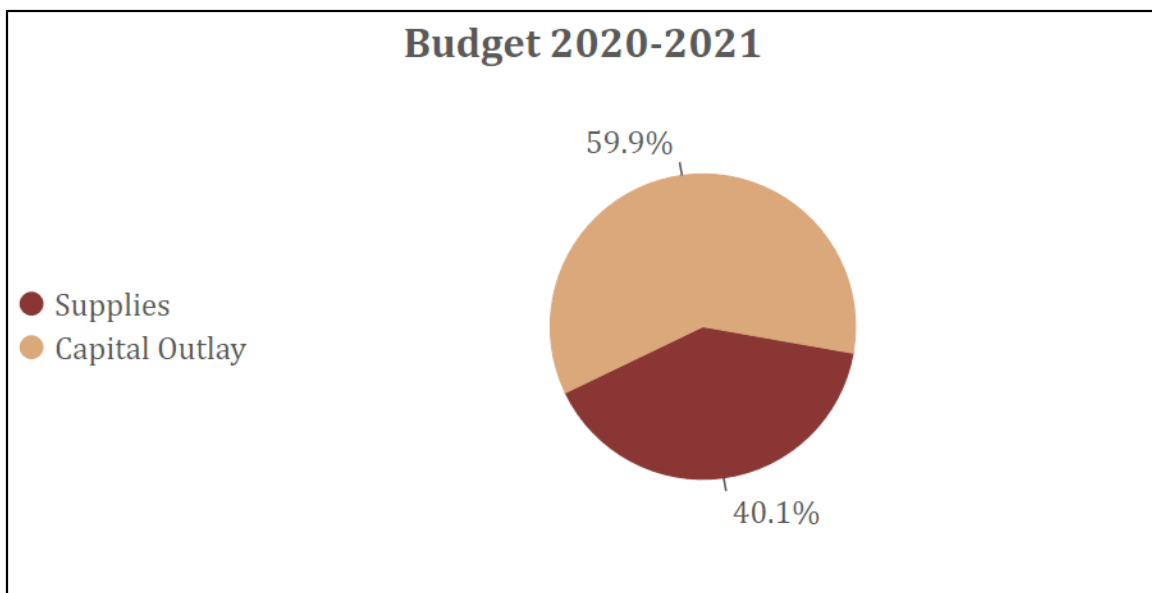
Technology Replacement Fund 150-1130



This fund is used for funding IT related items at the end of their specified economic lives.

Expenditure Summary for FY 2020 - 2021

	Actual 2018-2019	Amended 2019-2020	Estimated 2019-2020	Budgeted 2020-2021
Supplies	\$ -	\$ -	\$ -	\$ 317,754
Capital Outlay	-	-	-	475,000
Total	\$ -	\$ -	\$ -	\$ 792,754





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October 1, 2020

To the members of the City Council of the City of Conroe, Texas:

Each fiscal year, a capital budget is submitted separate and apart from the operating budget. The reason for a separate capital budget is to more carefully track capital projects and to more accurately fund them from year to year. This letter outlines the key components of our program.

The multi-year Capital Improvement Program (CIP) provides a detailed plan for addressing the capital needs of the City over the next ten fiscal years. However, even though it is a multi-year plan, this budget only appropriates funding for the next fiscal year (i.e., October 1, 2020, through September 30, 2021). For financial planning purposes, we have targeted addressing the projects slated for the next one to ten years, with the intention of evaluating the plan on an annual basis.

Our CIP is a progressive plan to improve Conroe's infrastructure using a mixture of current revenues, government grants, and various types of bonded debt. The program includes projects related to streets, signals, facilities, parks, and drainage in the General Government CIP and projects for water and wastewater improvements in the Water and Sewer CIP. Infrastructure projects for the expansion of Conroe Park North Industrial park, to be funded by the Conroe Industrial Development Corporation (CIDC), are separated into the CIDC CIP. Also included, are other CIP funds such as the Tax Increment Reinvestment Zone #3 fund and the Conroe Municipal Management District No. 1 funds.

General Government Capital Projects

The General Government capital projects budgeted for FY 20-21, by category, are as follows:

Category	# of Projects	FY 20-21 Budget
Streets	22	\$ 19,226,000
Signals	6	1,015,000
Facilities	1	4,310,000
Parks	0	-
Drainage	4	7,885,000
Transportation Grants	0	-
	33	\$ 32,436,000

Water and Sewer Capital Projects

The Water and Sewer capital projects budgeted for FY 20-21, by category, are as follows:

Category	# of Projects	FY 20-21 Budget
Water	11	\$ 17,152,000
Sewer	14	26,122,000
	25	\$ 43,274,000

Conroe Industrial Development Corporation (CIDC) Capital Projects

In FY 17-18, the Conroe Industrial Development Corporation (CIDC) purchased 610 acres to expand the Conroe Park North Industrial Park. The capital projects included in the FY 20-21 CIP are for installing infrastructure such as streets, signals, water, and sewer improvements specifically for this expansion.

Category	# of Projects	FY 20-21 Budget
Streets	2	\$ 993,000
Signals	2	158,000
Water	2	1,987,000
Sewer	1	2,758,000
	7	\$ 5,896,000

Conroe Local Government Corporation (CLGC) Capital Projects

In FY 19-20, the Conroe Local Government Corporation began construction of the Conroe Headquarters Hotel. The hotel will be consistent with the standards of a full-service upper-upscale brand. Key features include: approximately 250 guestrooms and suits, three-meal restaurant, lobby bar/lounge, club lounge, room service, business center, fitness center, and swimming pool.

Category	# of Projects	FY 20-21 Budget
Facilities	1	\$ 42,652,000
	1	\$ 42,652,000

Conroe Convention Center Capital Projects

In FY 19-20 the City of Conroe purchased 7.5 acres of land from Johnson Development Company. The site will be used to construct a convention center and headquarters hotel. The projects below are related to the land acquisition and the construction of the convention center and parking garage.

Category	# of Projects	FY 20-21 Budget
Facilities	1	\$ 18,280,000
	1	\$ 18,280,000

Other capital funds will be budgeted in FY 20-21, including:

Fund 079 - Tax Increment Reinvestment Zone #3 (Street Improvements)

TIRZ #3 was established in 2001 to generate money for street improvements to serve an expected surge in housing starts. The zone includes areas south, west, and northwest of the city where development activity is scheduled to occur. All property tax money that is generated by increased values in the zone that is above the base value when the TIRZ was created will be deposited to this fund. In addition, the county will contribute property tax revenue to the TIRZ based on a \$0.30 tax rate. The funds will be used to support the debt service payments on the certificates of obligation issued for improvements in the TIRZ.

Fund 101 - Conroe MMD #1 - Reimbursement Agreement

The city established a District in 2013, Conroe Municipal Management District No. 1 (Conroe MMD #1) through a Reimbursement Agreement with the developer of Grand Central Park, Conroe CS Texas Holdings, LP. The District facility costs necessary for development of the property are pre-funded by the developer. The city has agreed to reimburse the District for improvement costs, in installment payments, not to exceed \$10,000,000 plus interest, in accordance with the terms of the agreement. Payments are based on Residential Increment, the tax increment that is levied and assessed on any Residential property, in the District.

Fund 102 - Conroe MMD #1 - Economic Development

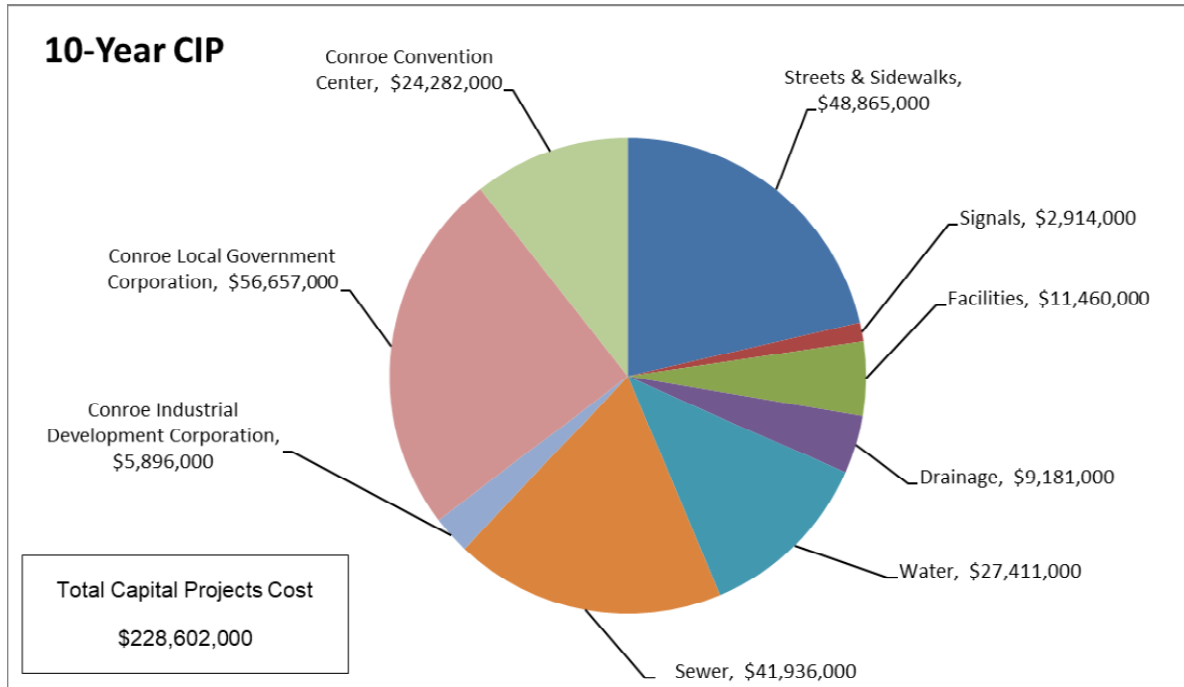
The city established a District in 2013, Conroe MMD #1 through an Economic Development Agreement with the developer of Grand Central Park, Conroe CS Texas Holdings, LP. The District economic development costs are pre-funded by the developer. The city has agreed to reimburse the District for economic development improvement costs, in installment payments, not to exceed \$10,000,000 plus interest, in accordance with the terms of the agreement. Payments are based on Non-Residential Increment, the tax increment that is levied and assessed on any Non-Residential property, and total Sales Tax Revenue collected by the city from the Non-Residential Property in the District.

Impact on the Operating Budget

Some projects included in the CIP will have operating and maintenance (O&M) costs that must be funded in the operating budget. Included in this section, a "Summary of Operating Budget Impact", shows the estimated costs of each project on the operating budget.

General government project O&M costs will be funded in the General Fund. Over the 10-year CIP, the estimated O&M costs are \$15,277,376. These costs are projected for the operations of the proposed Fire Station #8.

Water & sewer project O&M costs will be funded in the Water & Sewer Operating Fund. Over the 10-year CIP, the estimated O&M costs are \$26,083,739. These costs are projected for the operations of the new wastewater treatment plant and will have to be funded by water & sewer revenue.



Summary

Even though the CIP is a multi-year plan, only its first year is adopted as the annual capital budget. Currently, the overall list of needs identified in the 10-year CIP totals \$228,602,000 with the first year being \$142,538,000. The largest costs in the 10-year CIP are for sewer, streets, and water projects. The CIP will be funded from various sources, including revenue bonds, certificates of obligation, and current funds. The funding for these projects is either already in place or has been properly planned for; therefore, I respectfully submit this capital budget for your review and approval.

Respectfully submitted,

Toby Powell

Toby Powell
Mayor

**City of Conroe
Summary of Operating Budget Impact
FY 2020-2021**

General Government Capital Projects

Fund - Project	Project Code	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	TOTAL PROJECT COST
Revenues:								
None		-	-	-	-	-	-	-
Total Revenues		-	-	-	-	-	-	-
Expenditures:								
Fire Department - Fire Station #8	TBD	-	-	-	(1,608,707)	(1,667,455)	(12,001,214)	(15,277,376)
Total Expenditures		-	-	-	(1,608,707)	(1,667,455)	(12,001,214)	(15,277,376)

Water and Sewer Capital Projects

Fund - Project	Project Code	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	TOTAL PROJECT COST
Revenues:								
None		-	-	-	-	-	-	-
Total Revenues		-	-	-	-	-	-	-
Expenditures:								
Sewer CIP - Treatment Plant - Construction of New Plant (Phase IV)	975	(1,546,507)	(2,537,566)	(2,602,378)	(2,602,846)	(2,719,252)	(14,075,190)	(26,083,739)
Total Expenditures		(1,546,507)	(2,537,566)	(2,602,378)	(2,602,846)	(2,719,252)	(14,075,190)	(26,083,739)

CERTIFICATE FOR ORDINANCE

I.

On the 10th of September, 2020, the City Council of the City of Conroe, Texas consisting of the following qualified members, to-wit: **Duke Coon, Mayor Pro Tem; Council Members Jody Czajkoski, Seth Gibson, Duane Ham and Raymond McDonald**, did convene in public session in the Council Chambers of the City Hall at 300 West Davis in Conroe, Texas. The roll being first called, a quorum was established, all members being present except the following, to wit: **Mayor Toby Powell**. The Meeting was open to the public and public notice of the time, place and purpose of the Meeting was given, all as required by Chapter 551, Texas Government Code.

II.

WHEREUPON, AMONG OTHER BUSINESS transacted, the Council considered adoption of the following written Ordinance, to-wit:

ORDINANCE NO. 2528-20

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CONROE, TEXAS, PROVIDING FOR INTERFUND TRANSFERS; ADOPTING A MUNICIPAL CAPITAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021; APPROPRIATING FUNDS IN ACCORDANCE WITH THE BUDGET; PROVIDING FOR EFFECTIVE DATE AND ORDAINING OTHER RELATED MATTERS

III.

Upon motion of Council Member McDonald, seconded by Council Member Gibson, all members present voted for adoption of the Ordinance, except the following: Council Member Ham voted against and no one abstained. A majority of those Council Members present having voted for adoption, the presiding officer declared the Ordinance passed and adopted.

IV.

A true, full and correct copy of the Ordinance adopted at the Meeting is attached to and follows this Certificate.

SIGNED AND SEALED this 10th day of September, 2020.


SOCO M. GORJON, City Secretary



ORDINANCE NO. 2528-20

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CONROE, TEXAS, PROVIDING FOR INTERFUND TRANSFERS; ADOPTING A MUNICIPAL CAPITAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021; APPROPRIATING FUNDS IN ACCORDANCE WITH THE BUDGET; PROVIDING FOR EFFECTIVE DATE AND ORDAINING OTHER RELATED MATTERS

* * * * *

WHEREAS, the Mayor of the City of Conroe, Texas, has submitted to the City Council a proposed capital budget for the fiscal year beginning October 1, 2020, and ending September 30, 2021; and

WHEREAS, the proposed capital budget sets out in detail the resources and estimated revenues of each capital project fund, together with the proposed expenditures within each such fund, all in accordance with the applicable provisions of the Home Rule Charter; and

WHEREAS, the City Council has considered the proposed capital budget and made such changes as it considers warranted by law and in the best interest of the municipal taxpayers:

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CONROE, TEXAS:

Section 1. That such proposed capital budget, including the estimated revenues and proposed expenditures within and each Special Project Fund is hereby approved and adopted as the Municipal Capital Budget for the Fiscal Year beginning October 1, 2020, and ending September 30, 2021.

Section 2. That the monies hereinafter set out within each fund are hereby appropriated out of each such respective Fund for the payment of expenses lawfully attributable to such Fund, all as itemized in the budget. That the following funds are hereby appropriated:

Capital Budget for FY 20-21

General Government:

Street Improvements	\$ 19,226,000
Signals	1,015,000
Facilities	4,310,000
Parks	-
Drainage	7,885,000
Transportation Grants	-
Total	<u>\$ 32,436,000</u>

Water & Sewer:

Water	\$ 17,152,000
Sewer	26,122,000
Total	<u>\$ 43,274,000</u>

Conroe Industrial Development Corporation:

Street Improvements	\$ 993,000
Signals	158,000
Water	1,987,000
Sewer	2,758,000
Total	<u>\$ 5,896,000</u>

Conroe Local Government Corporation:

Facilities	\$ 42,652,000
Total	<u>\$ 42,652,000</u>

Conroe Convention Center:

Facilities	\$ 18,280,000
Total	<u>\$ 18,280,000</u>

Total FY 20-21 Appropriation	<u>\$ 142,538,000</u>
-------------------------------------	------------------------------

Section 3. That the capital budget may be amended from time to time as provided by law for the purposes of authorizing emergency expenditures or for municipal purposes, provided however, no obligation shall be incurred or any expenditure made except in conformity with the capital budget.

Section 4. (a) That, the Assistant City Administrator/Chief Financial Officer may, at any time with the consent of the City Administrator, transfer any unencumbered appropriation from one line item to another line item within the same Department, provided however, that no unencumbered appropriation may be transferred from one Department or Fund to another except upon the express approval of the City Council.


Section 5. That this ordinance shall be effective immediately of and from adoption.

PASSED AND APPROVED this the 10th day of September, 2020.



DUKE COON, Mayor Pro Tem

APPROVED AS TO FORM:


MARCUS L. WINBERRY, City Attorney

ATTEST:


SOCO M. GORJON, City Secretary



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City of Conroe

General Government Capital Projects

SUMMARY OF MULTI-YEAR PLAN FOR FUNDING

FY 2020-2021 Adopted

PROJECT	Project Code	Rank	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	TOTAL PROJECT COST	TOTAL OTHER SOURCES	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	NEW DEBT	
			CONSTRUCTION SCHEDULE									DEBT ISSUANCE SCHEDULE						
STREETS:																		
Roadway Trans - TIRZ #3 - Longmire Road Phase 2B	669	C	500,000	-	-	-	-	-	500,000	-		-	-	-	-	-	-	
Roadway Trans - TIRZ #3 - Longmire Road Phase 3	604	C	500,000	-	-	-	-	-	500,000	-		-	-	-	-	-	-	
Road Widening with Improvements - Old Conroe Road South Section (H-GAC/TxDOT Part.)	G58	C	2,500,000	10,000,000	-	-	-	-	12,500,000	12,500,000	17	-	-	-	-	-	-	
Road Widening with Improvements - TIRZ #3 - Old Conroe Road North Section	H31	C	2,500,000	10,000,000	-	-	-	-	12,500,000	-		135,000	10,000,000	-	-	-	10,135,000	
Railroad Crossing Upgrade - Crighton Road at IH-45	G70	C	469,000	-	-	-	-	-	469,000	-		-	-	-	-	-	-	
Pedestrian Access & Transit Improvements	941	C	25,000	-	-	-	-	-	25,000	-		-	-	-	-	-	-	
Street Rehab - Westview Boulevard and Montgomery Park Boulevard	G84	C	357,000	-	-	-	-	-	357,000	-		-	-	-	-	-	-	
Street Rehab - Tanglewood/Briarwood Phase 1A	G85	C	1,804,000	-	-	-	-	-	1,804,000	-		-	-	-	-	-	-	
Underground Utilities SH 105, IH-45 to SH 75 (CIDC)	G88	C	853,000	-	-	-	-	-	853,000	853,000	4	-	-	-	-	-	-	
Sidewalk & Pedestrian Bridges - Freedom Boulevard	G47	C	231,000	-	-	-	-	-	231,000	-		-	-	-	-	-	-	
Hike & Bike Trail - Alligator Creek - Option 1	H48	C	1,643,000	-	-	-	-	-	1,643,000	-		1,643,000	-	-	-	-	1,643,000	
Railroad Crossing Quiet Zone Upgrades - Downtown	H43	C	-	-	-	-	-	2,000,000	2,000,000	-		-	-	-	-	2,000,000	2,000,000	
Underground Electrical Conversion - Downtown Alleys	TBD	1	198,000	1,303,000	-	-	-	-	1,501,000	-		198,000	1,303,000	-	-	-	1,501,000	
Roadway Extension - Mike Meador Boulevard	TBD	2	724,000	-	-	-	-	-	724,000	-		724,000	-	-	-	-	724,000	
Street Rehab - Tanglewood/Briarwood Phase 2A	TBD	3	655,000	586,000	-	-	-	-	1,241,000	-		655,000	586,000	-	-	-	1,241,000	
Street Rehab - Tanglewood/Briarwood Phase 1B	TBD	4	-	2,040,000	-	-	-	-	2,040,000	-		-	2,040,000	-	-	-	2,040,000	
Street Rehab - Rivershire Area	TBD	5	-	2,310,000	-	-	-	-	2,310,000	-		-	2,310,000	-	-	-	2,310,000	
Street Realignment - Dallas and Roberson Intersection	TBD	6	695,000	-	-	-	-	-	695,000	-		245,000	-	-	-	-	245,000	
Roadway Widening - Old Montgomery Road	TBD	7	2,000,000	-	-	-	-	-	2,000,000	-		1,805,000	-	-	-	-	1,805,000	
Sidewalk - Dallas, San Jacinto and North Thompson	TBD	S01	524,000	-	-	-	-	-	524,000	-		-	-	-	-	-	-	
Sidewalk - Davis - From Pacific to 10th Street	TBD-011	S02	98,000	1,400,000	-	-	-	-	1,498,000	-		98,000	1,400,000	-	-	-	1,498,000	
Sidewalks - Longmire Way	TBD	S03	247,000	-	-	-	-	-	247,000	-		-	-	-	-	-	-	
Sidewalks - Flournoy Park	TBD	S04	102,000	-	-	-	-	-	102,000	-		-	-	-	-	-	-	
Sidewalks - Lions Park	TBD	S05	110,000	-	-	-	-	-	110,000	-		-	-	-	-	-	-	
Shadow Lakes PID Reimbursement	TBD	N/A	2,491,000	-	-	-	-	-	2,491,000	146,000	4	2,345,000	-	-	-	-	2,345,000	
SUBTOTAL			19,226,000	27,639,000	-	-	-	2,000,000	48,865,000	13,499,000		7,848,000	17,639,000	-	-	-	27,487,000	

SIGNALS:																	
PROJECT	Project Code	Rank	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	TOTAL PROJECT COST	TOTAL OTHER SOURCES	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	NEW DEBT
Signal Upgrades - City Wide Flashing Yellow Arrows (5-year Plan)	G94	C	265,000	273,000	281,000	-	-	-	819,000	-		265,000	273,000	281,000	-	-	819,000
Signal System Upgrades - City Wide Radars (5-year Plan)	G95	C	292,000	300,000	309,000	-	-	-	901,000	-		291,000	300,000	309,000	-	-	900,000
Signal - Bois D'Arc Bend at Walden Road (Montgomery County)	G96	C	96,000	-	-	-	-	-	96,000	-		-	-	-	-	-	-
Signal - Sgt. Ed Holcomb at Camelot	G97	C	79,000	-	-	-	-	-	79,000	-		-	-	-	-	-	-
Signal - Longmire Road at Wedgewood Blvd.	TBD-015	C	33,000	366,000	-	-	-	-	399,000	-		33,000	366,000	-	-	-	399,000
Signal Upgrades - South Loop 336 at River Pointe	TBD	1	250,000	-	-	-	-	-	250,000	-		250,000	-	-	-	-	250,000
Signal - Seven Coves at Farrel Road (CIDC)	TBD	2	-	-	370,000	-	-	-	370,000	370,000	4	-	-	-	-	-	-
SUBTOTAL			1,015,000	939,000	960,000	-	-	-	2,914,000	370,000		839,000	939,000	590,000	-	-	2,368,000

Other Sources Notes:

1. Grant Funds

2. Interest Income

3. TXDOT Reimbursement

4. Transfer From Other Fund(s)

5. General Fund

6. Water & Sewer Construction

7. 4B Sales Tax

8. Eligible for payment by 4B Sales Taxes

9. Land Swap Proceeds

10. Del Lago Settlement

11. 2006 Land Sale Proceeds (7310-9030)

12. Donations

13. Contributions

14. Industrial/Tech Park Land Sale Proceeds

15. Sale of Land or Property

16. Developer Reimbursement

17. Intergovernmental

18. Insurance Proceeds

City of Conroe General Government Capital Projects SUMMARY OF MULTI-YEAR PLAN FOR FUNDING FY 2020-2021 Adopted																		
FACILITIES:		CONSTRUCTION SCHEDULE								DEBT ISSUANCE SCHEDULE								
PROJECT	Project Code	Rank	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	TOTAL PROJECT COST	TOTAL OTHER SOURCES	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	NEW DEBT	
Fire Department - Fire Station #8	TBD	1	-	-	3,700,000	3,450,000	-	-	7,150,000	-	-	-	3,700,000	3,450,000	-	-	7,150,000	
CISD Property Purchase (2020-A COs Taxable)	H98	N/A	4,310,000	-	-	-	-	-	4,310,000	-	4,310,000	-	-	-	-	-	4,310,000	
SUBTOTAL			4,310,000	-	3,700,000	3,450,000	-	-	11,460,000	-	4,310,000	-	3,700,000	3,450,000	-	-	11,460,000	
PARKS:		CONSTRUCTION SCHEDULE								DEBT ISSUANCE SCHEDULE								
PROJECT	Project Code	Rank	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	TOTAL PROJECT COST	TOTAL OTHER SOURCES	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	NEW DEBT	
None	#N/A	#N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DRAINAGE:		CONSTRUCTION SCHEDULE										DEBT ISSUANCE SCHEDULE						
PROJECT	Project Code	Rank	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	TOTAL PROJECT COST	TOTAL OTHER SOURCES	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	NEW DEBT	
Rehab - Crighton Ridge	H02	C	778,000	-	-	-	-	-	778,000	-	-	-	-	-	-	-	-	
Rehab - Live Oak Creek	H01	C	600,000	-	-	-	-	-	600,000	-	-	-	-	-	-	-	-	
Rehab - Alligator Creek Phase 1	TBD-019	C	2,737,000	1,296,000	-	-	-	-	4,033,000	-	2,737,000	1,296,000	-	-	-	-	4,033,000	
Conroe Municipal Management District #1	TBD	N/A	3,770,000	-	-	-	-	-	3,770,000	-	3,770,000	-	-	-	-	-	3,770,000	
SUBTOTAL			7,885,000	1,296,000	-	-	-	-	9,181,000	-	6,507,000	1,296,000	-	-	-	-	7,803,000	
TRANSPORTATION GRANTS:		CONSTRUCTION SCHEDULE								DEBT ISSUANCE SCHEDULE								
PROJECT	Project Code	Rank	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	TOTAL PROJECT COST	TOTAL OTHER SOURCES	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	NEW DEBT	
None	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GRAND TOTAL			32,436,000	29,874,000	4,660,000	3,450,000	-	2,000,000	72,420,000	13,869,000	19,504,000	19,874,000	4,290,000	3,450,000	-	2,000,000	49,118,000	

Other Sources Notes:																		
1. Grant Funds	10. Del Lago Settlement																	
2. Interest Income	11. 2006 Land Sale Proceeds (7310-9030)																	
3. TXDOT Reimbursement	12. Donations																	
4. Transfer From Other Fund(s)	13. Contributions																	
5. General Fund	14. Industrial/Tech Park Land Sale Proceeds																	
6. Water & Sewer Construction	15. Sale of Land or Property																	
7. 4B Sales Tax	16. Developer Reimbursement																	
8. Eligible for payment by 4B Sales Taxes	17. Intergovernmental																	
9. Land Swap Proceeds	18. Insurance Proceeds																	

City of Conroe																		
Water and Sewer Capital Projects																		
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING																		
FY 2020-2021 Adopted																		
		CONSTRUCTION SCHEDULE									DEBT ISSUANCE SCHEDULE							
PROJECT	Project Code	Rank	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	TOTAL PROJECT COST	TOTAL OTHER SOURCES		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	NEW DEBT
WATER:																		
Jasper Water Well - SH 105 West	H03	C	254,000	-	-	-	-	-	254,000	-		-	-	-	-	-	-	-
Water Line Extension - Water Well No. 24 Blending	H05	C	2,772,000	-	-	-	-	-	2,772,000	-		-	-	-	-	-	-	-
Water Line Rehab - West View and Montgomery Park Boulevard	H06	C	3,000	-	-	-	-	-	3,000	-		-	-	-	-	-	-	-
Water Line Extension - Seven Coves SH 75 to Farrel	H08	C	1,999,000	-	-	-	-	-	1,999,000	-		-	-	-	-	-	-	-
Cooling Towers - Panorama	H09	C	77,000	-	-	-	-	-	77,000	-		-	-	-	-	-	-	-
Decommission Elevated Storage Tank No. 5	H10	C	12,000	-	-	-	-	-	12,000	-		-	-	-	-	-	-	-
Water Line Rehab - 3rd Street	H11	C	1,000	-	-	-	-	-	1,000	-		-	-	-	-	-	-	-
Water Line Rehab - Adkins Area	H12	C	1,399,000	-	-	-	-	-	1,399,000	-		-	-	-	-	-	-	-
Water Line Extension - Wally Wilkerson to FM 1484 (CIDC)	TBD-024	C	3,066,000	-	-	-	-	-	3,066,000	3,066,000	5		-	-	-	-	-	-
Water Line Rehab - Rivershire and Gladstell Area	TBD-025	C	6,513,000	-	-	-	-	-	6,513,000	-		6,513,000	-	-	-	-	-	6,513,000
Water Line Rehab - Conroe Hospital Area	TBD-026	C	-	226,000	1,222,000	1,222,000	-	-	2,670,000	-		-	226,000	1,222,000	1,222,000	-	-	2,670,000
Water Line Extension - Ed Kharbat Drive	TBD-027	C	1,056,000	-	-	-	-	-	1,056,000	-		1,056,000	-	-	-	-	-	1,056,000
Water Line Rehab - Park Oak Drive	TBD-029	C	-	-	-	565,000	-	-	565,000	-		-	-	-	565,000	-	-	565,000
Water Plant EST - In the Industrial Park and Technology Park Area (CIDC)	TBD	1	-	945,000	2,100,000	-	-	-	3,045,000	3,045,000	5		-	-	-	-	-	-
Water Well & Plant - Pine Lake Cove	TBD	2	-	-	951,000	980,000	2,048,000	-	3,979,000	-		-	-	951,000	980,000	2,048,000	-	3,979,000
SUBTOTAL			17,152,000	1,171,000	4,273,000	2,767,000	2,048,000	-	27,411,000	6,111,000		7,569,000	226,000	2,173,000	2,767,000	2,048,000	-	14,783,000
		CONSTRUCTION SCHEDULE									DEBT ISSUANCE SCHEDULE							
PROJECT	Project Code	Rank	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	TOTAL PROJECT COST	TOTAL OTHER SOURCES		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	NEW DEBT
SEWER:																		
Flood Protection - Southwest Wastewater Treatment Plant	G98	C	130,000	-	-	-	-	-	130,000	130,000	6		-	-	-	-	-	-
Treatment Plant - Construction of New Plant (Phase IV)	975	C	150,000	-	-	-	-	-	150,000	-		-	-	-	-	-	-	-
Lift Station Replacement - Pebble Glen #2	G69	C	134,000	-	-	-	-	-	134,000	-		-	-	-	-	-	-	-
Lift Station & Force Main - Muse Tract to Beech Road	H15	C	446,000	-	-	-	-	-	446,000	-		-	-	-	-	-	-	-
Sewer Rehab - Forest Estates, Wroxton and Woodranch Farms	H17	C	411,000	-	-	-	-	-	411,000	-		-	-	-	-	-	-	-
Sewer System Improvements - Carl Barton	H18	C	4,356,000	-	-	-	-	-	4,356,000	-		-	-	-	-	-	-	-
Gravity Main Replacement - Upper Stewart Creek Phase 1	H55	C	4,800,000	2,500,000	1,000,000	-	-	-	8,300,000	4,800,000	6		-	2,500,000	1,000,000	-	-	3,500,000
Trunk Line Replacement - Stewarts Creek (Avenue M to Ed Kharbat)	H56	C	5,000,000	2,000,000	1,500,000	-	-	-	8,500,000	-		5,000,000	2,000,000	1,500,000	-	-	-	8,500,000
Trunk Line Replacement - Stewarts Creek (Avenue M to Hwy 105)	H57	C	1,600,000	-	-	-	-	-	1,600,000	-		1,600,000	-	-	-	-	-	1,600,000
Lift Station Consolidation - Area No. 01	H58	C	2,000,000	-	-	-	-	-	2,000,000	-		2,000,000	-	-	-	-	-	2,000,000
Sewer Rehab and Expansion of Lift Station - Camp Silver Springs Option 1	H60	C	2,431,000	-	-	-	-	-	2,431,000	-		2,431,000	-	-	-	-	-	2,431,000
Lift Station Consolidation - Area No. 03	H61	C	2,840,000	-	-	-	-	-	2,840,000	-		2,840,000	-	-	-	-	-	2,840,000
Lift Station Consolidation - Area No. 02	TBD-038	C	824,000	-	-	-	-	-	824,000	-		824,000	-	-	-	-	-	824,000
Lift Station Upgrade - FM 1488	TBD	N/A	1,000,000	-	-	-	-	-	1,000,000	-		1,000,000	-	-	-	-	-	1,000,000
SSOI Program - Section 8	TBD	1	-	850,000	-	-	-	-	850,000	-		-	850,000	-	-	-	-	850,000
SSOI Program - Section 9	TBD	2	-	-	850,000	-	-	-	850,000	-		-	-	850,000	-	-	-	850,000
Wastewater Treatment Plant - Pine Lake Cove	TBD	3	-	-	716,000	716,000	1,432,000	-	2,864,000	-		-	-	716,000	716,000	1,432,000	-	2,864,000
SSOI Program - Section 10	TBD	4	-	-	-	850,000	-	-	850,000	-		-	-	-	850,000	-	-	850,000
SSOI Program - Section 11	TBD	5	-	-	-	-	850,000	-	850,000	-		-	-	-	-	850,000	-	850,000
SSOI Program - Section 12	TBD	6	-	-	-	-	-	850,000	850,000	-		-	-	-	-	-	850,000	850,000
SSOI Program - Section 13	TBD	7	-	-	-	-	-	850,000	850,000	-		-	-	-	-	-	850,000	850,000
SSOI Program - Section 14	TBD	8	-	-	-	-	-	850,000	850,000	-		-	-	-	-	-	850,000	850,000
SUBTOTAL			26,122,000	5,350,000	4,066,000	1,566,000	2,282,000	2,550,000	41,936,000	4,930,000		15,695,000	5,350,000	4,066,000	1,566,000	2,282,000	2,550,000	31,509,000
GRAND TOTAL			43,274,000	6,521,000	8,339,000	4,333,000	4,330,000	2,550,000	69,347,000	11,041,000		23,264,000	5,576,000	6,239,000	4,333,000	4,330,000	2,550,000	46,292,000

Other Sources:																	
1. Grant Funds	6. Water & Sewer Operating Fund Capital Reserve																
2. Interest Income	7. Contribution																
3. TXDOT Reimbursement	8. Intergovernmental																
4. Supplemental Request	9. 4B Sales Tax																
5. Transfer From Other Fund(s)																	

City of Conroe

Conroe Industrial Development Corporation (CIDC) Capital Projects

SUMMARY OF MULTI-YEAR PLAN FOR FUNDING

FY 2020-2021 Adopted

STREETS:		CONSTRUCTION SCHEDULE								DEBT ISSUANCE SCHEDULE								
PROJECT	Project Code	Rank	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	TOTAL PROJECT COST	TOTAL OTHER SOURCES		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	NEW DEBT
Roadway Extension and Bridge - Conroe Industrial Park (CIDC)	H20	C	871,000	-	-	-	-	-	871,000		-	-	-	-	-	-	-	-
Road Widening - Farrel Road (CIDC)	H21	C	122,000	-	-	-	-	-	122,000		-	-	-	-	-	-	-	-
SUBTOTAL			993,000	-	-	-	-	-	993,000	-		-	-	-	-	-	-	-

SIGNALS:		CONSTRUCTION SCHEDULE								DEBT ISSUANCE SCHEDULE								
	Project Code	Rank	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	TOTAL PROJECT COST	TOTAL OTHER SOURCES		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	NEW DEBT
Signal - Wally Wilkerson at Pollok (CIDC)	H22	C	79,000	-	-	-	-	-	79,000	-		-	-	-	-	-	-	-
Signal - Wally Wilkerson at Conroe Park West (CIDC)	H23	C	79,000	-	-	-	-	-	79,000	-		-	-	-	-	-	-	-
SUBTOTAL			158,000	-	-	-	-	-	158,000	-		-	-	-	-	-	-	-

WATER:		CONSTRUCTION SCHEDULE								DEBT ISSUANCE SCHEDULE								
PROJECT	Project Code	Rank	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	TOTAL PROJECT COST	TOTAL OTHER SOURCES		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	NEW DEBT
Water Line Extension - Conroe Industrial Park (CIDC)	H24	C	1,700,000	-	-	-	-	-	1,700,000	-		-	-	-	-	-	-	-
Remove & Replace - Ground Storage Tank Plant 20 (CIDC)	H25	C	287,000	-	-	-	-	-	287,000	-		-	-	-	-	-	-	-
SUBTOTAL			1,987,000	-	-	-	-	-	1,987,000	-		-	-	-	-	-	-	-

SEWER		CONSTRUCTION SCHEDULE								DEBT ISSUANCE SCHEDULE								
	Project Code	Rank	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	TOTAL PROJECT COST	TOTAL OTHER SOURCES		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	NEW DEBT
Sewer Line Extension - Conroe Industrial Park North (CIDC)	H26	C	2,758,000	-	-	-	-	-	2,758,000	-		-	-	-	-	-	-	-
SUBTOTAL			2,758,000	-	-	-	-	-	2,758,000	-		-	-	-	-	-	-	-

GRAND TOTAL			5,896,000	-	-	-	-	-	5,896,000	-	-	-	-	-	-	-	-	-
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Issued Debt Notes:

(a) 2019 Sales Tax Revenue Bonds - Fund 402 (Tax Exempt)

City of Conroe
Conroe Local Government Corporation (CLGC) Capital Projects
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING
FY 2020-2021 Adopted

FACILITIES:		CONSTRUCTION SCHEDULE								DEBT ISSUANCE SCHEDULE								
PROJECT	Project Code	Rank	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	TOTAL PROJECT COST	TOTAL OTHER SOURCES		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	NEW DEBT
Conroe Headquarters Hotel	H90	C	42,652,000	14,005,000	-	-	-	-	56,657,000		-	59,990,000	-	-	-	-	-	-
SUBTOTAL			42,652,000	14,005,000	-	-	-	-	56,657,000	-		59,990,000	-	-	-	-	-	-
GRAND TOTAL			42,652,000	14,005,000	-	-	-	-	56,657,000	-		59,990,000	-	-	-	-	-	-

City of Conroe
Conroe Convention Center Capital Projects
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING
FY 2020-2021 Adopted

<i>FACILITIES:</i>		CONSTRUCTION SCHEDULE								DEBT ISSUANCE SCHEDULE								
PROJECT	Project Code	Rank	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	TOTAL PROJECT COST	TOTAL OTHER SOURCES		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2026-2030	NEW DEBT
Conroe Convention Center & Parking Garage	H91 & H92	C	18,280,000	6,002,000	-	-	-	-	24,282,000		-	25,710,000	-	-	-	-	-	-
SUBTOTAL			18,280,000	6,002,000	-	-	-	-	24,282,000	-		25,710,000	-	-	-	-	-	-
GRAND TOTAL			18,280,000	6,002,000	-	-	-	-	24,282,000	-		25,710,000	-	-	-	-	-	-

City of Conroe

Financial Management Policy

January 23, 2020

I. STATEMENT OF PURPOSE

The City of Conroe (City) has an important responsibility to its citizens to carefully account for public funds, manage municipal finances wisely, manage growth, and plan the adequate funding of services desired by the public, including the provision and maintenance of public facilities. In these times of rapid growth in the Conroe area, the City needs to ensure that it is capable of adequately funding and providing those local government services needed by the community. The following Financial Management Policy is designed to establish guidelines for the fiscal stability of the City. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The scope of these policies generally spans, among other issues, accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management, debt management, and planning concepts, in order to:

- 1. demonstrate to the citizens of Conroe, the investment community, and the bond rating agencies that the City is committed to a strong fiscal operation;***
- 2. provide precedents for future policy-makers and financial managers on common financial goals and strategies;***
- 3. present fairly and with full disclosure the financial position and results of the financial operations of the City in conformity to Generally Accepted Accounting Principles (GAAP); and***
- 4. determine and demonstrate compliance with finance-related legal and contractual issues in accordance with provisions of the Texas Local Government Code and other pertinent legal documents and mandates.***

The City Council will annually review and approve the Financial Management Policy as part of the budget process.

II. FORM OF GOVERNMENT

The governing body of the City is a mayor-council format, which is composed of five councilmen and a mayor elected at large. The elected officials enact local legislation, adopt budgets, determine policies, and execute the laws and administer the government of the City. The City Council

determines all matters of policy, including the duties listed in Article III, Section 3.07 of the City Charter, while the Mayor exercises and performs the duties in Article III, Section 3.08. These include, but are not limited to, being recognized as the head of the City government for all ceremonial purposes, by the courts for civil process, and by the government for purposes of military law. In times of public danger or emergency, the Mayor takes command of the police, maintains law and order, and enforces the law. Wherein the Charter gives the City Council the authority to appoint administrative heads, the Mayor makes these appointments subject to the approval of the Council.

In addition to the responsibilities listed in Section 4.10-12 of the Conroe City Charter, "Director of Finance Powers and Duties," the Assistant City Administrator/Chief Financial Officer is responsible for reporting deviations from this Policy to the City Administrator, Mayor, and City Council.

The City shall duly appoint a qualified Internal Auditor, who shall carry the designation of Certified Internal Auditor from the Institute of Internal Auditors. As per Ordinance No. 1771-09, the Internal Auditor is responsible for the following:

...conduct financial, operational and compliance audits in accordance with accepted professional standards to determine internal compliance with applicable laws, regulations, policies and procedures. As time permits the internal auditor may perform such additional duties as may be requested by the director of finance or are assigned by the city council. The internal auditor shall report to the mayor and city council and may not be removed or suspended except by majority vote of the city council."

III. OPERATING BUDGET POLICY STATEMENT

A. Preparation

Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The "Operating Budget" is the City's annual financial operating plan. The budget includes all of the operating departments of the City. It also includes the debt service funds, all capital improvement program funds, all enterprise funds, and the internal service funds. The Finance Department prepares the budget, with the cooperation of all departments, under the direction of the City Administrator. The Mayor and City Administrator make any necessary changes, and then the Mayor transmits the document to the City Council.

1. **Proposed Budget:** The Mayor shall, between sixty and ninety days prior to the beginning of each fiscal year, submit to the City Council a proposed budget. Such budget shall provide a complete financial plan for the fiscal year within the provisions of the City Charter.

- a. A budget message, explanatory of the budget, shall contain an outline of the proposed financial policies of the City for the fiscal year, set forth the reasons for changes from the previous year in expenditure and revenue items, and explain any major changes in financial policy.
 - b. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) base budget for operations and maintenance costs, (3) supplemental adjustments for increases or decreases to existing service levels, and (4) revenues.
 - c. The budget review process shall include City Council participation in the development of each of the four segments of the proposed budget.
2. **Adoption:** The budget and all supporting schedules shall be filed with the City Secretary, be submitted to the City Council, and shall be a public record. The City Administrator shall make a copy available to any resident of the City, upon request.

At a meeting of the City Council, the City Council shall fix the time and place of a public hearing on the budget and shall cause to be published in the official newspaper of the City, a notice of the hearing setting forth the time, place, and date, at least (10) days before the date of the hearing. At the time and place set forth in the notice required above, or at any time and place to which such public hearing shall from time to time be adjourned, the City Council shall hold a public hearing on the budget submitted and all interested persons shall be given an opportunity to be heard for or against any item, or the amount of any item, therein contained. The budget shall be adopted by the favorable vote of a majority of the members of the whole City Council.

The budget shall be finally adopted not later than fifteen (15) days prior to the beginning of the fiscal year, and should the City Council fail to so adopt a budget, the then existing budget together with its tax-levying ordinance and its appropriation ordinance shall be deemed adopted for the ensuing fiscal year. Additionally, the existing contract for the collection of ad valorem taxes between the City and the Montgomery County Tax Assessor/Collector stipulates that the City must adopt the budget and tax rate by September 1 of each year.

3. The Operating Budget shall be submitted to the Government Finance Officers Association (GFOA) annually for evaluation and consideration for the Distinguished Budget Presentation Award.

B. Balanced Budget

The Operating Budget will be balanced with current revenues, exclusive of beginning resources greater than or equal to current expenditures/expenses. Excess balances may be used for capital outlay or other non-recurring expenditures.

C. Planning

The budget process will be coordinated so as to identify major policy issues for City Council consideration several months prior to the budget approval date so that proper decision analysis can be performed. Additionally, long-range planning will be performed such that revenues and expenses/expenditures for the next three years are projected and updated annually, examining their diversity and stability, in conjunction with other guidelines and using an objective analytical projection process.

D. Reporting

Monthly financial reports will be prepared to enable the department heads to manage their budgets and to enable the Assistant City Administrator/CFO to monitor and control the budget as authorized by the City Administrator. Monthly summary financial reports will be presented to the City Council. Such reports will be in a format appropriate to enable the City Council to understand the total budget picture.

E. Avoidance of Operating Deficits

The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end.

F. Maintenance of Capital Assets

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue service levels.

G. Periodic Program Reviews

Periodic program reviews for efficiency and effectiveness shall be performed. Programs not meeting efficiency or effectiveness objectives shall be brought up to required standards or be subject to reduction or elimination. The City shall explore and develop to the extent possible service trends and definitions in an effort to establish a "reward/profit sharing" system.

H. Purchasing

The City shall make every effort to maximize any discounts offered by creditors/vendors. Vendors with balances due the City will have payments due the vendor offset against the amount due the City. The City will follow state law concerning the amount of the purchase requiring formal bidding procedures and approval by the City Council. For purchases where competitive bidding is not required, the City shall obtain the most favorable terms and pricing possible. Every effort will be made to include minority business enterprises in

the bidding process. The City of Conroe Purchasing Policy is included with this policy as Appendix A.

I. Reserves and Contingency Funds

The City's funds will maintain minimum fund balances and/or working capital balances as stated in Section VIII.B. of this policy to total annual expenditures.

IV. REVENUE MANAGEMENT

A. Optimum Characteristics

The City will strive for the following optimum characteristics in its revenue system:

1. **Simplicity:** The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs for the taxpayer or service recipient. The City will avoid nuisance taxes or charges as revenue sources.
2. **Certainty:** A knowledge and understanding of revenue sources increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.
3. **Equity:** The City shall make every effort to maintain equity in its revenue system structure (i.e., the City shall seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customers' classes).
4. **Revenue Adequacy:** The City shall require that there be a balance in the revenue system (i.e., the revenue base will have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay). All revenue forecasts shall be conservative.
5. **Administration:** The benefits of a revenue source shall exceed the cost of levying and collecting that revenue. The cost of collection will be reviewed annually for cost effectiveness.
6. **Diversification and Stability:** A diversified revenue system with a stable source of income shall be maintained. This will help avoid instabilities in revenue sources due to factors such as fluctuations in the economy and variations in the weather. A balance between elastic and inelastic revenue sources also achieves this stability.

B. Other Considerations

The following considerations and issues will guide the City in its revenue policies

concerning specific sources of funds:

1. **Cost/Benefit of Abatement:** The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as part of such caution.
2. **Non-Recurring Revenues:** One-time or non-recurring revenues will not be used to finance current on-going operations. Non-recurring revenues should be used only for one-time expenditures such as long-lived capital needs. They will not be used for budget balancing purposes.
3. **Property Tax Revenues:** All real and business personal property located within the City shall be valued at 100 percent of its fair market value for any given year based on the current appraisal supplied to the City by the Montgomery Central Appraisal District.

A 99.5 percent collection rate shall serve each year as a goal for tax collections. All delinquent taxes shall be aggressively pursued each year by the Montgomery County Tax-Assessor/Collector as per the contract with the City. Tax accounts delinquent greater than 90 days shall be submitted for collection each year to an attorney selected by the Montgomery County Tax Assessor/Collector, as provided in his contract with the City. A penalty shall be assessed on all delinquent property taxes, which shall include all court costs as well as an amount for compensation of the attorney, as permitted by State law, and in accordance with the attorney's contract with the County.

4. **Interest Income:** Interest earned from investment of available monies, whether pooled or not, will be distributed to the funds in accordance with the equity balance of the fund from which monies were provided for investment.
5. **User-Based Fees and Service Charges:** For services associated with a user fee or charge, a fee will offset the direct and indirect costs of that service where possible. Fees will be reviewed at least every three years to ensure that fees provide adequate coverage of costs of services. The appropriate department will review and recommend any changes to the City Council. User charges may be classified as "Full Cost Recovery," "Partial Cost Recovery," or "Minimal Cost Recovery," based upon City Council policy.

Full fee support (80-100%) will be obtained from enterprise utilities and licenses and permits for their associated costs. Charges for miscellaneous licenses and fines and all adult sports programs will generate partial fee support (40-70%). Minimum fee support (0-30%) will be obtained from youth programs.

6. **Enterprise Fund Rates:** The City will review and adopt utility rates, as needed, which will generate revenues required to fully cover current operating and

maintenance expenses, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital.

Additionally, enterprise activity rates will include transfers to the General Fund as follows:

- a. **General and Administrative Charges:** Administrative costs will be charged to all funds for services of general overhead, such as administration, finance, personnel, engineering, legal counsel, and other costs, as appropriate. The charges will be determined through an indirect cost allocation following accepted practices and procedures.
 - b. **In-Lieu-of-Franchise Fee:** In-Lieu-of-Franchise Fee includes part of the rate computation at 4 percent of gross revenues less impact fees, consistent with the franchise rates charged to investor-owned utilities franchised to operate within the City.
7. **Intergovernmental Revenues:** Any potential grants will be examined for matching requirements. Generally, these revenue sources should be used for capital improvements that are consistent with the Capital Improvement Program whose operating and maintenance costs have been included in the Operating Budget or for special programs associated specifically with the grant.
 8. **Revenue Monitoring:** Actual revenues received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the appropriate periodic report.

V. EXPENDITURE CONTROL

A. Appropriations

The source of budgetary control is at the category and division level. The Assistant City Administrator/CFO may, at any time with the consent of the City Administrator, transfer any unencumbered appropriation from one line item to another line item within the same department, provided however, that no unencumbered appropriation may be transferred from one department or fund to another except upon the express approval of the City Council.

B. Amendments to the Budget

The budget may be amended by using the following criteria for evaluation of requests. The following questions must be answered by the appropriate department head prior to submittal to the City Council for approval and shall be included as a part of the agenda packet:

1. Is the request necessary?
2. Why was the item not budgeted in the normal budget process?
3. Why can a transfer not be made within the department?

In addition, the following conditions must be met:

1. The Assistant City Administrator/CFO certifies that there are available revenues in excess of those estimated in the budget or that unreserved/unencumbered fund balance is available; and
2. The City Council approves the budget amendment.

C. Accountability

Department heads will be responsible and accountable for the budget of their respective departments and capital improvement program projects under their supervision. Each department head will prepare his/her budget with diligent effort and foresight to provide the citizens of Conroe with the most cost efficient and effective services. Each department head will review the budgeted expenditures to determine if the level of service, as determined by City Council, can be maintained with the budgeted funds.

D. Reporting

Monthly reports will be prepared showing actual expenditures compared to the original budget distributed to the City Council and appropriate departments. The department head will be responsible for reviewing the expenditures and making any spending adjustment that may be required.

E. Expenditure Control

Control measures for the approval of invoices are transcribed in Section 2-383 in the City's Code of Ordinances. All requests for payment for goods or services must follow Section 2-383.

VI. FISCAL MONITORING

Reports shall be prepared and presented on a regular basis that analyze, evaluate, and forecast the City's financial performance and economic condition for the current year and for multi-years.

1. **Financial Status and Performance Reports:** Monthly reports shall be prepared comparing expenditures and revenues to current budget, for the month and fiscal year-to-

date. Quarterly reports shall be prepared projecting expenditures and revenues through the end of the year, and outlining any remedial actions necessary to maintain the City's financial position.

2. **Five-Year Forecast of Revenues and Expenditures:** A five-year forecast of revenues and expenditures that includes a discussion of major trends affecting the City's financial position shall be prepared. The forecast shall also examine critical issues facing the City, economic conditions, and the outlook for the upcoming budget year.

VII. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

The City shall comply with prevailing local, state, and federal regulations. Its accounting practices and financial reporting shall conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board ("GASB"), the American Institute of Certified Public Accountants ("AICPA"), and the Government Finance Officers Association ("GFOA"). The City Council shall select an independent firm of certified public accountants to perform an annual audit of all operations.

The Comprehensive Annual Financial Report (CAFR) shall be submitted to GFOA annually for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting.

VIII. RATIOS, RESERVES, AND FINANCIAL STABILITY

A. Operational Coverage (No Operating Deficits)

The City will maintain an operational coverage of \$1.00, such that current operating revenues will at least equal or exceed current operating expenditures. Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques.

B. Operating Reserves/Fund Balances (Revised for GASB 54)

The purpose of this policy is to establish a key element of the financial stability of the City by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the City's general operations.

1. **Classifications of Fund Balance:** A fund's equity – commonly referred to as 'fund balance' – is generally the difference between its assets and its liabilities. Fund balance will be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used.

Committed, assigned, and unassigned fund balance will be considered unrestricted fund balance.

- a. Non-spendable – amounts that are not in a spendable form or are required to be maintained intact. Examples include inventory and prepaid items.
 - b. Restricted – amounts that can be spent only for specific purposes stipulated by external resource providers such as grantors, bondholders, and higher levels of government through constitutional provisions or enabling legislation.
 - c. Committed – amounts constrained to specific purposes by formal action of City Council. Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally. Examples include contractual agreements approved by the City Council.
 - d. Assigned – amounts intended to be used by the City for specific purposes. Intent can be expressed by the City Council or by an official or body to whom the City Council delegates the authority. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
 - e. Unassigned – is the residual classification of the General Fund and includes all amounts not contained in other classifications. Unassigned amounts are available for any purpose.
2. **Authorization and Action to Commit Fund Balance:** The City Council is the government's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is an ordinance approved by the Council at a City Council meeting. The ordinance must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
 3. **Authorization and Action to Assign Fund Balance:** The City Council has authorized the City Administrator and Assistant City Administrator/CFO to assign fund balance to reflect the City's intended use of resources. Assignments of fund balance by the City Administrator and Assistant City Administrator/CFO do not require formal action by the City Council; however, each assignment must be approved by both authorized officials before the item can be presented in the financial statements.
 4. **Minimum Unassigned Fund Balance:** The City will strive to maintain an unassigned fund balance of not less than 90 days of the budgeted operational expenditures in the General fund. The purpose of this unassigned balance is to protect the City against short-term operating deficits in the General Fund.

The unassigned fund balance will be available for the following purposes, only after a justification is provided by the appropriate department head, and its use has been approved by the Assistant City Administrator/Chief Financial Officer, City Administrator, and City Council:

- a. Defer short-term tax increases.
- b. Cover revenue shortfalls.
- c. Cover unanticipated expenditures.

5. Order of Expenditure of Funds: When multiple categories of fund balance are available for expenditure, the City will start with the most restricted category – spending those funds first – before moving down to the next category with available funds.

6. Governmental Fund Type Definitions:

- a. General Fund – The General Fund should be used to account for and report all financial resources not accounted for and reported in another fund.
- b. Debt Service – Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
- c. Special Revenue – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
- d. Capital Projects – Capital projects funds are used to account for and report 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. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or assets that will be held in trust for individuals, private organizations, or other governments.

7. Utility Working Capital and Retained Earnings of Other Operating Funds: In operating funds other than the General Fund, the City shall strive to maintain a positive retained earnings position to provide sufficient reserves for emergencies and revenue shortfalls. In addition, the minimum reserve balance in utility operating funds will be sixty (60) days of current year budgeted operating expenses. A debt coverage ratio of 125% to 150% will also be maintained in utility operating funds.

The Fleet Services internal service fund will strive to maintain an operating reserve of 30 days.

8. **Rate Stabilization Reserve:** The City will designate an additional reserve balance in the Water and Sewer Operating Fund over and above the sixty (60) day reserve balance. The additional reserve target will be thirty (30) days of current year budgeted operating expenditures. The purpose of the Rate Stabilization Reserve is to protect the City from short-term operating deficits in the Water and Sewer Operating Fund. The funds will be available for the following purposes:
- a. Defer short-term rate increases.
 - b. Cover revenue shortfalls.
 - c. Cover unanticipated expenditures.
 - d. Pay principle and interest on utility related debt.
9. **Use of Fund Balance/Retained Earnings:** Fund Balance/Retained Earnings shall be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current year savings. Except for use in an emergency, such use shall not reduce the balance below the appropriate level set as the objective for that fund.

C. Liabilities and Receivables

Procedures should be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities will be paid within thirty days of receiving the undisputed invoice. Accounts Receivable procedures will target collection for a maximum of thirty days from service. The Assistant City Administrator/CFO is authorized to write off uncollectable accounts that are delinquent for more than 270 days, if the proper delinquency procedures have been followed.

D. Capital Improvement Program and Debt Service Funds

- 1. Monies in the Capital Improvement Program Funds will be used within a timely manner. Balances will be used to generate interest income to offset construction costs.
- 2. Revenues in the Debt Service Fund are stable, based exclusively on property tax revenues and transfers from other funds. Reserves in the Debt Service Fund are designed to provide funding between the date of issuance of new debt and the time that property tax levies are adjusted to reflect the additional debt.
- 3. Revenue obligations will maintain debt coverage ratios, as specified by the bond covenants.

IX. INTERNAL CONTROL POLICY STATEMENT

A. Written Procedures

Whenever possible, written procedures will be established and maintained by the Assistant City Administrator/CFO for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.

B. Department Head Responsibilities

Each department head is responsible for ensuring that good internal controls are followed throughout his or her department, that all Finance Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

C. Revenue/Cash Handling

The City recognizes the need for guidelines for collecting, receipting, and control of legal tender received by the City to provide reasonable internal control for safeguarding of the City's assets. These guidelines are set forth in the "Revenue Handling Policy and Procedure Manual," which is included in this policy as Appendix B.

X. STAFFING AND TRAINING POLICY STATEMENT

A. Adequate Staffing

Staffing levels shall be adequate for the fiscal functions of the City to operate effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Workload-shedding alternatives will be explored before adding staff.

B. Training

The City will support the continuing education efforts of all City staff including the investment in time and materials for maintaining a current perspective concerning City issues. Staff will be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences, and other related educational efforts.

XI. CAPITAL IMPROVEMENT PROGRAM POLICY

A. Statement of Purpose

Effective financial management of the City's resources requires that the budgetary plan for any one fiscal year be consistent with intermediate and long-range plans. As capital acquisitions and programs usually require a consistent application of effort and funds over a span of years, a capital improvement program and budget, as well as annual revenue and expenditure operating budgets, should be developed and presented to the City Council for approval and adoption.

Capital expenditures may generally be defined as those used to purchase land or equipment and/or to construct facilities or other improvements that are expected to provide services over a considerable period of time. In contrast, current or operating expenditures are generally those for an item or service that is used for a short time. Moreover, capital expenditures are usually relatively large when compared with items in the annual Operating Budget. Capital budgeting, therefore, is based upon distinctions between expenditures that have only short-term or current benefits and those that have long-term benefits (capital).

The City's Capital Improvement Program is a ten-year plan, which identifies projected capital expenditures necessary to accomplish the City's long-range objectives and work program. As such, it sets forth each project, item, or other contemplated expenditure in which the City is to have a part and specifies the resources or funds estimated to be required and available to finance the projected expenditures. In relationship to the Capital Improvement Program, the City's Capital Budget is a plan of proposed capital outlays or expenditures, and the means of financing the same, for the current fiscal year. As such, it is included in the Adopted Budget of the current fiscal year and represents the first year of the Capital Improvement Program.

The City's Ten-Year Capital Improvement Program is also categorized by the following types of capital improvements:

1. **General Government CIP:** Includes expenditures for the replacement, expansion, acquisition, and/or construction of streets, signals, facilities, parks and recreation, transportation, and/or drainage improvements.
2. **Water & Sewer CIP:** Includes expenses for the replacement, expansion acquisition, and/or construction of water and sewer infrastructure improvements.
3. **Conroe Industrial Development Corp. (CIDC) CIP:** Includes expenditures for capital improvements for the purposes of promoting economic development within the City of Conroe pursuant to state law regarding 4B sales tax.
4. **Conroe Local Government Corp. (CLGC) CIP:** Includes expenditures for capital improvements related to the Conroe Convention Center Headquarters Hotel and funded by the CLGC.

The following policy statements guide the development and implementation of the City's

Ten-Year Capital Improvement Program:

1. Capital expenditures will be made pursuant to the adopted Ten-Year Capital Improvement Program and the current fiscal year's Capital Budget.
2. Estimated cost and funding will be identified for each proposed capital expenditure prior to its submission to the City Council for inclusion in the Capital Improvement Program.
3. Intergovernmental assistance or grants-in-aid will be sought and used to finance only those capital expenditures and improvements, which are consistent with the adopted Capital Improvement Program.
4. At the end of each fiscal year, the Capital Improvement Program will be reviewed and an additional year will be added to replace the year just completed. During such annual review, priorities may be revised, with new capital expenditures and improvements added as justified, and other capital expenditures no longer justified being eliminated.
5. Recurrent capital expenditures for replacement, expansion and/or acquisition of plant, equipment, and/or motor vehicles will be financed from funds available and appropriated in the City's annual Operating Budget.
6. Non-recurrent capital expenditures for public improvements having a relatively larger cost and longer useful life, and which require additional funding over and beyond the City's annual Operating Budget, may be financed through the issuance or creation of appropriate long-term debt that coincides with the projected life of the improvement.
7. Any proceeds derived from the sale of the City-owned land located directly north of Conroe Park North, which was acquired through a land swap with Alton Hues for property adjacent to Carl Barton Park, will be divided in half and deposited in accounts specifically designated for park improvements and downtown improvement CIP projects.

B. Development of Capital Improvement Program

Although simple in theory, capital expenditure and public investment decision-making is not very simple in practice. Many of the benefits of a capital project or expenditure are often of an intangible nature and are not readily quantifiable; their value is common or social, involving the whole municipality; and usually is not easily ascertainable in monetary terms. This factor of common value and the lack of quantifiable benefits are the very reasons many such projects or activities are assumed by the public sector.

The City's Ten-Year Capital Improvement Program consists of a comprehensive listing of

carefully selected and coordinated capital improvements and expenditures which have been identified as necessary to accomplish the City's long-range objectives and work program and which the City can afford to implement. Development of the Capital Improvement Program is an annual process which includes identifying an inventory of needed projects, developing appropriate financing plans, and obtaining City Council and community input to establish project priorities.

Development of the Capital Improvement Program begins in March of each fiscal year when City department heads are required to submit to the City Administrator or his designee an inventory of capital improvements and expenditures contemplated for the next ten fiscal years. This inventory is generally based on the expenditure's urgency, capital and operating costs, a general assessment of projected benefits, and the expenditure's contribution to the accomplishment of the City's long-range objectives and work program. Requests for consideration of capital improvements and expenditures often originate with diverse groups, including the City's operating departments and administrative staff, citizen advisory boards, City Council, and interested citizens.

Following development of the initial inventory of contemplated capital expenditures, the Finance Department staff conducts a preliminary economic and financial evaluation of the requested improvements and expenditures. This evaluation includes an assessment of the City's fiscal capacity for the ensuing ten -year period for the purpose of establishing as accurately as possible the funds which will be available for proposed capital expenditures during each year of the Capital Improvement Program and for ensuring that additional funds for increased operating expenses will be available, if necessary.

During the City's annual budget preparation process, the initial inventory of contemplated capital expenditures is preliminarily evaluated and ranked by priority before submission to the City Council. City Budget Staff usually completes this phase of development of the Capital Improvement Program. Upon completion of this review process, a recommended Ten-Year Capital Improvement Program is submitted to the Mayor & City Council for adoption.

The ultimate objective of this process is the development of a practical Ten -Year Capital Improvement Program that is both financially possible and acceptable to the community. Additionally, at the end of each fiscal year, the Capital Improvement Program is again reviewed, and the development process starts over. Priorities may be revised, with new capital improvements and expenditures added to the Capital Improvement Program, as necessary, while others, which are no longer justified, are eliminated. Each year an additional year is added to replace the year just completed, ensuring that the Capital Improvement Program will always cover a full ten-year period. With this development process, a long-range capital program is always available and current, but with only one year thereof actually committed as a part of the City's Capital Budget for the ensuing fiscal year.

XII. RELATIONSHIP OF CAPITAL BUDGET TO ANNUAL OPERATING BUDGET

During development of the City's Capital Improvement Program and Capital Budget, an evaluation of how capital expenditure decisions will affect annual operations and the City's Operating Budget must be made. Such an evaluation for recurrent capital expenditures for plant, equipment, and motor vehicles is usually not difficult, as the appropriations for such recurrent expenditures generally represent a relatively consistent proportion or percentage of the City's annual Operating Budget and can be financed on a "pay-as-you-go" basis from operating funds.

Evaluating the impact of large, non-recurrent capital expenditures on the City's Operating Budget and annual operations is more difficult, as such expenditures generally require additional funding over and beyond the fiscal capacity of the City's annual Operating Budget. However, evaluation of such non-recurrent capital expenditures is also more critical to the financial health and stability of the City for the following reasons:

1. Due to their relatively larger cost and longer life, capital expenditures for long-range public improvements may have to be financed on a "pay-as-you-use" basis through the issuance of long-term debt that coincides with the projected life of the improvement.
2. Such capital expenditures, therefore, may require a consistent application of effort and funds over a span of years.
3. The political and economic impacts of investments in long-range capital improvements extend far into the future.
4. Decisions to invest in long-range capital improvements are often irreversible, except at considerable financial and managerial costs to the City.
5. Such capital investment decisions may significantly alter or influence the City's ability to grow and prosper.

XIII. DEBT POLICY STATEMENT

The use of debt financing for long-term capital improvement programs is based upon a pay-as-you-use method of financing. In its purest theoretical form, pay-as-you-use financing means that every long-term capital improvement is financed by serial debt issues with maturities arranged so that the retirement of debt coincides with the depreciation or projected life of the improvement. Under this method of financing, the interest and debt retirement charges paid by each generation of taxpayers should coincide with their use of the physical assets or improvements and parallel the productivity of the social investment in the improvement.

In contrast to what often occurs under pay-as-you-go (or pay-as-you-acquire) financing, under pay-as-you-use, each user group pays for its own use and enjoyment of capital improvements, and desirable or urgently-needed capital improvements need not be delayed until sufficient funds can

be accumulated. Additionally, no one is forced to provide free goods for a future generation of users or taxpayers or to contribute toward improvements for a city in which he or she will not live, nor will new members of the community enjoy the use of improvements without having contributed to their financing. In practice, the City uses a mix of these two basic methods to finance its capital assets, with pay-as-you-go financing used for recurrent capital expenditures, and with long-term, non-recurrent capital expenditures financed on a pay-as-you-use basis.

XIV. DEBT POLICIES FOR LONG-TERM CAPITAL IMPROVEMENTS

The following policy statements govern the City's use of debt to finance long-term, non-recurrent capital improvements:

1. Recurrent capital expenditures for replacement, expansion and/or acquisition of plant, equipment and/or motor vehicles will be financed on a pay-as-you-go basis from funds available and appropriated in the City's annual Operating Budget. In certain limited circumstances, short-term debt or lease-purchase options may be considered for such items.
2. Only long-term, non-recurrent capital expenditures for public improvements having a relatively larger cost and longer useful life, and which require additional funding over and beyond the fiscal capacity of the City's annual Operating Budget, will be financed through the issuance or creation of long-term debt.
3. Long-term, non-recurrent capital improvements will not be debt-financed for periods exceeding the projected useful life of the improvement.
4. Revenue sources that will be used to pay long-term debt will be conservatively projected to ensure that such debt is adequately and soundly financed.
5. Long-term debt will be used to finance non-recurrent capital expenditures or improvements only when it has been determined that the estimated flow of benefits to be derived over the useful life of the improvement exceeds the principal cost of the improvement, plus interest. Such determination will be based on the improvement's urgency, capital and operating costs, a general assessment of projected benefits, both direct and indirect, and the improvement's contribution to the accomplishment of the City's long-range objectives and work program.
6. Long-term debt will be used to finance non-recurrent capital expenditures or improvements only when it has been determined that future generations of citizens and/or taxpayers will derive benefit from the improvement.
7. The City's total general obligation debt will not exceed five percent of its assessed valuation.

8. The City will use special assessment revenue bonds or other self-supporting bonds where possible and appropriate to finance long-term, non-recurrent capital improvements, rather than use General Obligation Bonds.
9. The City will establish and maintain effective communications with bond rating agencies to keep them informed of its financial condition.
10. The City will comply with its annual continuing disclosure obligations pursuant to SEC Rule 15c2-12.

A. Types of Debt

Before bonded long-term debt is issued, the impact of debt service on the total annual fixed costs will be analyzed.

1. **General Obligation Bonds (GO's):** General Obligation Bonds will be used only to fund capital assets of the general government and are not to be used to fund operating needs of the City. General Obligation Bonds are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City. The term of a bond issue will not exceed the useful life of the asset(s) funded by the bond issue and will generally be limited to no more than thirty years. General Obligation Bonds must be authorized by a vote of the citizens of the City of Conroe.
2. **Revenue Bonds (RB's):** Revenue Bonds will be issued to provide for the capital needs of any activities where the capital requirements are necessary for continuation or expansion of a service which produces a revenue and for which the asset may reasonably be expected to provide for a revenue stream to fund the term of the debt service requirements. The obligation may not exceed the useful life of the asset(s) to be funded by the bond issue and will generally be limited to no more than thirty years.
3. **Certificates of Obligation, Contract Obligations:** Certificates of Obligation or Contract Obligations will be used in order to fund capital requirements, which are not otherwise covered under either Revenue Bonds or General Obligation Bonds. Debt service for Certificates of Obligation or Contract Obligations may be either from general revenues, backed by a specific revenue stream, or by a combination of both. Generally, Contract Obligations will be used to fund capital assets where full bond issues are not warranted as a result of the cost of the asset(s) to be funded through the instrument. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue and will generally be limited to no more than twenty years.
4. **Method of Sale:** The City will use a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the City will publicly present the reasons why a negotiated process is being utilized, as well as will oversee, with the advice of

the financial advisor, the selection of the underwriter or direct purchaser.

5. **Bidding Parameters:** The notice of sale will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors. Parameters to be examined include:

- a. limits between lowest and highest coupons;
- b. coupon requirements relative to the yield curve;
- c. method of underwriter compensation, discount or premium coupons;
- d. use of TIC vs. NIC;
- e. use of bond insurance;
- f. deep discount bonds;
- g. variable rate bonds; and
- h. call provisions.

B. Refinancing Current Debt

In the event that interest rates are significantly lower than in prior years, staff will evaluate and pursue the refinancing of the City's existing debt. Consideration will be given in such circumstances as to the amount of interest cost savings, current and future debt service requirements, and bond maturity dates.

C. Bond Ratings

When considering a new debt issuance, staff will pursue the upgrade of its bond ratings by the major rating agencies.

D. Analysis of Financing Alternatives

Staff will explore alternatives to the issuance of debt for capital acquisitions and construction projects. These alternatives may include, but are not limited to following: grants in aid, use of reserves, use of current revenues, contributions from developers and others, leases, and impact fees.

E. Disclosure

Full disclosure of operations will be made to the bond rating agencies and other users of financial information. The City staff, with the assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, aid in

the production of Offering Statements, and take responsibility for the accuracy of all financial information released.

- a. Federal Requirements – The City will maintain procedures to comply with arbitrage rebate and other Federal requirements. Procedures to comply with IRS arbitrage requirements are included with this policy as Appendix D.
- b. Debt Structuring – The City will issue bonds with an average life of thirty years or less, not to exceed the life of the asset(s) acquired.

The structure should approximate level debt service unless operational matters dictate otherwise or, if market conditions indicate, a potential savings could result from modifying the level payment stream.

Consideration of market factors, such as the tax-exempt qualification, minimum tax alternative, and so forth, will be given during the structuring of long-term debt instruments.

XV. INVESTMENTS

The City's idle cash shall be invested in such a manner so as to ensure the absolute safety of principal and interest, to meet the liquidity needs of the City, and to achieve the highest possible yield in accordance with the City's investment policy. Interest earned from investment shall be distributed to the operating, internal service, and other City funds from which the money was provided. Cash forecasting models and procedures will be employed to maximize the amount of investment funds.

All investment activity will be in accordance with the City's investment policy, which is included with this policy as Appendix C. The investment policy will be reviewed and, if needed, updated annually by the City Council.

XVI. INTERGOVERNMENTAL RELATIONS, GRANTS, ECONOMIC DEVELOPMENT, AND RISK MANAGEMENT

A. Intergovernmental Relations

The City shall coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing government services on an equitable basis, and support appropriate favorable legislation at the state and federal levels.

1. **Interlocal Cooperation in Delivery Services:** In order to promote the effective and efficient delivery of services, the City shall work with other local jurisdictions to share on an equitable basis the costs of services, to share facilities, and to develop joint programs to improve service to its citizens.
2. **Legislative Program:** The City shall cooperate with other jurisdictions to actively

oppose any state or federal regulation or proposal that mandates additional City programs or services and does not provide the funding from implementation.

B. Grants

The City shall seek, apply for, obtain and effectively administer federal, state, and foundation grants-in-aid that address the City's current and future priorities and policy objectives.

1. **Grant Guidelines:** The City shall seek, apply for, and obtain those grants that are consistent with priority needs and objectives identified by Council.
2. **Indirect Costs:** The City shall recover indirect costs to the maximum amount allowed by the funding source. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.
3. **Grant Review:** The City shall review all grant submittals for the following: 1) their cash or in-kind matching requirements; 2) their potential impact on the operating budget, including obligations by the City to fund programs on an ongoing basis, even after the grant funding is terminated; and 3) the extent to which they meet the City's policy objectives. If there are cash match requirements, the source of funding shall be identified and approved prior to application. A semi-annual report on the status of grant programs and their effectiveness shall also be prepared and presented to City Council by the Grant Administrator responsible for each grant.
4. **Documentation:** The City will take all steps necessary to ensure that proper supporting documentation is obtained to support the allowable activities completed under each grant program. The records will be obtained and retained according to the specific grant program.
5. **Grant Program Termination:** The City shall terminate grant-funded programs and associated positions as directed by the City Council when grant funds are no longer available unless alternate funding is identified.
6. **Grant Compliance:** The City shall at all times be compliant with a grant's terms and conditions, including Uniform Grant Guidelines, if applicable. The department seeking the grant will assign a grant administrator who will be responsible for grant compliance.

C. Economic Development

The City shall initiate, encourage, and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.

1. **Commitment to Expansion and Diversification:** The City shall encourage and participate in economic development efforts to expand Conroe's economy and tax

base, increase local employment, and invest when there is a defined specific long-term return. These efforts shall not only focus on new areas but on other established sections of Conroe where development or redevelopment can generate additional jobs and other economic benefits.

2. **Tax Abatements:** The City shall develop a tax abatement policy to encourage commercial and/or industrial growth and development throughout Conroe. The City shall balance the long-term benefits of tax abatements with the short-term loss of tax revenues prior to the granting of the abatement. Factors considered in evaluating proposed abatements for development include the location of the project, its size, the number of temporary and permanent jobs created, the costs and benefits for the City and its impact on Conroe's economy and other factors specified in the City's Tax Abatement Policy.
3. **Increase Non-Residential Share of Tax Base:** The City's economic development program shall seek to expand the non-residential share of the tax base to decrease the tax burden on residential homeowners.
4. **Coordinate Efforts with Other Jurisdictions:** The City's economic development program shall encourage close cooperation with other local jurisdictions to promote the economic well-being of this area.

D. Risk Management

The City will utilize a safety program, an employee health program and a risk management program to prevent and/or reduce the financial impact to the City due to claims and losses. Transfer of liability for claims through transfer to other entities through insurance and/or by contract will be utilized where appropriate. Prevention of claims through the safety program and the employee health program will be employed. Liabilities will be self-insured where it is financially feasible.

BASIS OF BUDGETING & ACCOUNTING

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate budgetary and accounting entity. Within the budget, the City's various funds are grouped into the following categories of fund types:

Governmental Fund Types - Include the General Fund, General Obligation & CIDC Debt Service Funds, Capital Projects Funds, and Special Revenue Funds. The budget is organized and operated on a modified accrual basis. A "current financial resources" measurement focus is utilized. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). Available revenues collected within the current period or soon thereafter are used to pay liabilities of the current period. Expenditures represent a decrease in net financial resources, and other than interest on general long-term debt, are recorded when the fund liability is incurred, if measurable. Interest on general long-term debt is recorded when due. The City's Comprehensive Annual Financial Report (CAFR) reports governmental funds under the modified accrual basis of accounting.

Proprietary Fund Types - Include the Water & Sewer (W&S) Operating Fund, W&S Debt Service Fund, Fleet Services Fund, and Self-Funded Insurance Fund and are accounted and budgeted for on an "economic resources" measurement focus, using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of related cash flows. The City's CAFR reports proprietary funds under the accrual basis of accounting. For purposes of this budget presentation, the exceptions to this basis are as follows: depreciation is not displayed and capital expenses and bond principal payments are expended in the year due and payable.

All funds included in the budget are subject to appropriation.

Governmental Fund Types

Governmental Fund types are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (except those accounted for in the Proprietary and Fiduciary Fund types) are accounted for through the Governmental Fund Types.

General Fund - The General Fund is the general operating fund of the City. It is used to account for all revenues and expenditures except for those required to be accounted for in other funds. Major functions financed by the General Fund include: General Government (Administration, etc.), Public Safety, Finance, Public Works (Streets & Drainage), and Parks and Recreation.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources other than expendable trusts or major capital projects. The Special Revenue Funds include, but are not limited to, the Hotel Occupancy Tax Fund, Conroe Tower Fund, Vehicle and Equipment Fund, Conroe Industrial Development Corporation Fund, Transportation Grants, Oscar Johnson Jr. Community Center Fund, Municipal Court Funds, Community Development Block Grant Entitlement Fund, Animal Shelter Reserve Fund, and the Disaster Recovery Fund.

Debt Service Funds - The G.O. Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs secured by and payable from property taxes. The CIDC Debt Service Fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs secured by 4B sales tax revenue.

Capital Projects Funds - The Capital Projects Funds are used to account for financial resources to be used for the acquisition and/or construction of major capital items, projects, or facilities.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles. The following governmental funds do not have an annual budget; however, they are in the audited financial statements: various pass-through Public Improvement District (PID) Assessment Funds, Owen Theatre, Firearms Training Facility, and Woodlands Township Regional Participation.

Proprietary Fund Types

Enterprise Funds are used to account for operations that are either financed or operated in a manner similar to private business enterprises, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management, control, accountability, or other purposes.

Water & Sewer Operating Fund - This fund accounts for water and wastewater services for the residents of the City. All activities necessary to provide such services are accounted for in the fund, including administration, operation, maintenance, financing and related debt service, and billing and collection.

Fleet Services Fund - This fund accounts for fleet services and maintenance of the City's vehicles and equipment (rolling stock). It also provides fleet maintenance services to external governmental customers.

Self-Funded Insurance Fund - This fund accounts for the health, dental, and vision insurance benefits related to the City's insurance activities. For the purposes of these benefits, the City is self-insured.

STATUTORY REQUIREMENTS

The second most important financial resource of the City is the ad valorem tax, better known as the property tax. It is important for all citizens to fully understand the makeup of the taxes levied against their properties. The following synopsis provides a basic working knowledge of property taxes and how they are determined.

Much of what taxing authorities such as cities, school districts, counties, and special districts are allowed to levy for property taxes is determined by the State of Texas. A number of years ago, the state legislature established county appraisal districts. The purpose of these appraisal districts is to determine fair market values of all taxable property within a specific county. The taxable value of property is determined as of January 1 of each year.

The appraisal district office generally notifies taxpayers of their assessed valuations in March and allows for them to challenge the valuations if the taxpayers believe them to be in error. A tax appraisal review board hears all tax protests and determines if the original valuation is correct or in error. On May 25 of each year, the appraisal district is required to provide taxing authorities with an estimate of total appraised value. This preliminary estimate is used by the City to help project what revenues will be available in the next fiscal year. The preliminary estimate, while providing indications of an increasing or a decreasing tax roll, is subject to fluctuations because of the possible tax protests mentioned above.

The most important date relating to the appraisal district is July 25. On that date, a certified appraisal roll must be provided to all taxing authorities. This certified roll provides a basis upon which a tax rate can be applied to produce necessary revenues for the operation of City services.

Senate Bill 2, also known as the Texas Property Tax Reform and Transparency Act of 2019, was passed by the Texas Legislature in 2019. At its most fundamental level, S.B. 2 reforms the system of property taxation in three primary ways: (1) lowering the tax rate a taxing unit can adopt without voter approval and requiring a mandatory election to go above the lowered rate; (2) making numerous changes to the procedure by which a city adopts a tax rate; and (3) making several changes to the property tax appraisal process.

After determination of a tax rate for the upcoming budget year, there are several procedures and tests that must be applied to the rate in order for state law to be met. They include:

- **Calculation and publication of the no-new revenue tax rate.**

The no-new-revenue tax rate, previously known as the effective tax rate is the tax rate that, when applied to the taxable assessed valuation, would produce the same total taxes as last year when properties taxed in both years are compared. The objective of the no-new-revenue tax rate is to generate equal tax revenues using taxable valuations from different years.

- **Determination of whether the proposed tax rate is more than the no-new-revenue tax rate.**

Under pre-S.B. 2 law, a city's rollback rate was the rate necessary to raise precisely eight

percent more maintenance and operations tax revenue as the year before after taking into account appraisal fluctuations. The debt service component of the tax rate is then added to the product of the effective maintenance and operations rate and 1.08.

In addition to changing the terminology from “rollback rate” to “voter-approval rate,” S.B. 2 lowers the multiplier used in the rate calculation from 8 percent to 3.5 percent for cities that are not considered to be “special taxing units,” which is nearly every Texas city.

- **Determination of whether the proposed tax rate is more than 3.5% over the no-new-revenue tax rate.**

Previously, any rate adopted that exceeded the 8 percent rollback rate triggered the ability of citizens to petition to hold an election to “roll back” the tax rate to the rollback rate. Generally speaking, S.B. 2 requires a city to hold an automatic election (i.e., the bill eliminated the petition requirement) on the November uniform election date if it adopts a rate exceeding the 3.5 percent voter-approval rate.

Article XI, Section 5 of the State of Texas Constitution states in part:

"...but no tax for any purpose shall ever be lawful for any one year, which shall exceed two and one-half percent of the taxable property of such City."

Calculation of Legal Debt Margin - October 1, 2020

Taxable Assessed Valuation	\$9,643,029,137
Constitutional Limit (% of assessed value)	2.5% of assessed valuation
Maximum Constitutional Revenue Available	\$241,075,728
Tax Rate to Achieve Maximum Tax Revenue (per \$100 of valuation)	\$2.50 per \$100 of valuation
Adopted Tax Rate	0.4375 per \$100 of valuation
Available Unused Constitutional Max Tax Rate	\$2.063 of assessed valuation

The State of Texas does not provide for a statutory debt limit for cities. The truth-in-taxation criteria specify that debt (interest and sinking) requirements must be met first, followed by operations. The property tax rate to meet these needs cannot exceed \$2.50 per \$100 valuation.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of 0.4375 per \$100 valuation has been proposed by the governing body of City of Conroe.

PROPOSED TAX RATE	\$0.4375 per \$100
NO-NEW REVENUE TAX RATE	\$0.4356 per \$100
VOTER-APPROVAL TAX RATE	\$0.4596 per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for City of Conroe from the same properties in both the 2019 tax year and the 2020 tax year.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Conroe is proposing to increase property taxes for the 2020 tax year.

A public hearing on the proposed tax rate will be held on September 10, 2020 at 6:00 PM at Council Chambers at Conroe City Hall 300 W. Davis St. Conroe TX 77301.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Conroe is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City of Conroe at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

The members of the governing body voted on the proposed tax increase as follows:

FOR:

Seth M. Gibson- Councilman
Raymond McDonald- Councilman

Duke Coon- Mayor Pro Tem
Jody Czajkoski- Councilman

AGAINST:

NONE

PRESENT and not voting:

NONE

ABSENT:

Mayor Toby Powell

Duane M. Ham- Councilman

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Conroe last year to the taxes proposed to be imposed on the average residence homestead by City of Conroe this year:

	2019	2020	Change
Total Tax Rate (per \$100 of value)	\$0.4375	\$0.4375	decrease of \$0.0000 OR
Average homestead taxable value	\$224,538	\$229,646	increase of 2.27%
Tax on average homestead	\$982.35	\$1,004.70	increase of \$22.35 OR 2.27%
Total tax levy on all properties	\$36,246,132	\$34,917,009	increase of -\$1,329,123 OR -3.66%

For assistance with tax calculations, please contact the tax assessor for City of Conroe at 936-539-7897 or tammy.mcrae@mctx.org, or visit www.mctotx.org for more information.

CITY OF CONROE PERSONNEL SUMMARY

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Estimated 2019-2020</u>	<u>Budgeted 2020-2021</u>
GENERAL FUND				
0001-1041 Administration				
City Administrator	1	1	1	1
Communications Coordinator	1	1	1	1
Administrative Assistant	1	1	1	1
Downtown Manager	0	0	1	1
Subtotal	3	3	4	4
PT Downtown Liaison (Hours)	1,000	1,000	1,000	1,000
PT Administrative Intern (Hours)	354	520	520	520
Subtotal hours	1,354	1,520	1,520	1,520
0001-1042 Mayor and City Council				
Mayor	1	1	1	1
Mayor Pro Tem	1	1	1	1
Councilmember	4	4	4	4
Subtotal	6	6	6	6
City Secretary	1	1	1	1
Assistant City Secretary	1	1	1	1
Administrative Specialist I	0	1	1	1
Subtotal	2	3	3	3
PT Administrative Specialist I (Hours)	1,000	1,000	1,000	1,000
PT Judge (Hours)	0	0	400	0
PT Alternate Judge (Hours)	0	0	400	0
PT Election Clerks (Hours)	0	0	800	0
PT Ballot Clerks (Hours)	0	0	960	0
Subtotal hours	1,000	1,000	3,560	1,000
0001-1044 Transportation				
Transportation Manager	1	1	1	1
Transit Coordinator	0	1	1	1
Transit Coordinator - Financial Analyst	0	0	1	1
Subtotal	1	2	3	3
PT Engineering Aide (Hours)	1,040	1,040	1,040	1,040
PT Administrative Specialist I (Hours)	0	0	1,000	1,000
Subtotal hours	1,040	1,040	2,040	2,040
0001-1060 Legal				
City Attorney	1	1	1	1
Assistant City Attorney	1	1	2	2
Municipal Court Prosecutor	0	1	0	0
Administrative Assistant	1	1	1	1
Subtotal	3	4	4	4

CITY OF CONROE PERSONNEL SUMMARY

	<u>Actual</u> <u>2017-2018</u>	<u>Actual</u> <u>2018-2019</u>	<u>Estimated</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>
0001-1070 Municipal Court				
Judge	1	1	1	1
Subtotal	1	1	1	1
Court Administrator	1	1	1	1
Deputy Court Clerk III	1	1	1	1
Deputy Court Clerk II	2	2	3	3
Deputy Court Clerk I	4	4	3	3
Juvenile Case Coordinator	1	1	1	1
Subtotal	9	9	9	9
0001-1100 Finance				
Assistant City Administrator/CFO	1	1	1	1
Assistant Director Internal Services	1	1	1	1
Internal Auditor	1	1	1	1
Assistant Director of Finance & Administration	1	1	1	1
Accounting Manager	1	1	1	1
Senior Accountant	1	1	1	1
Accountant	2	2	2	2
Facilities Manager	1	1	1	1
Payroll Specialist	1	1	1	1
Accounts Payable Clerk	1	1	1	1
Finance Manager	1	1	1	1
Capital Asset and Compliance Accountant	0	0	1	1
Subtotal	12	12	13	13
PT Administrative Intern (Hours)	0	0	0	0
PT Financial Analyst (Hours)	0	999	999	999
Subtotal hours	0	999	999	999
0001-1110 CDBG Administration				
Assistant Coordinator	1	1	0	0
Marketing Manager	0	0	1	1
Subtotal	1	1	1	1
0001-1120 Purchasing-Warehouse				
Purchasing Manager	1	1	1	1
Buyer	1	1	1	1
Warehouse Technician	2	2	2	2
Subtotal	4	4	4	4
0001-1130 Information Technology				
Information Technology Manager	1	1	1	1
Computer Systems Specialist	1	1	1	1
Network System Supervisor	1	1	1	1
Network Support Specialist	1	1	1	1
Applications & Business Analyst	2	2	2	2
Desktop Support Supervisor	1	1	1	1
Senior Desktop Support Specialist	0	0	1	1

CITY OF CONROE PERSONNEL SUMMARY

	<u>Actual</u> <u>2017-2018</u>	<u>Actual</u> <u>2018-2019</u>	<u>Estimated</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>
IT Security Analyst	1	2	1	1
GIS Supervisor	1	1	1	1
GIS Analyst	2	2	2	2
Subtotal	11	12	12	12
 0001-1160 Human Resources				
Civil Service Commission	3	3	3	3
Subtotal	3	3	3	3
 Human Resources Director	1	1	1	1
Risk Manager	1	1	1	1
Human Resources Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Administrative Specialist I	1	1	1	1
Employee Specialist	1	1	1	1
Human Resources Clerk	0	1	1	1
Subtotal	6	7	7	7
 PT Switchboard Operator (Hours)	1,500	1,500	1,000	1,000
PT Receptionist (Hours)	1,300	1,300	800	800
PT Human Resources Clerk (Hours)	0	0	1,000	1,000
Subtotal hours	2,800	2,800	2,800	2,800
 0001-1201 Police Administration				
Police Chief	1	1	1	1
Deputy Chief	2	2	2	2
Lieutenant	1	1	1	1
Police Officer	1	1	1	1
Police Officer/Warrant Officer/Bailiff	2	2	2	2
Administrative Assistant	1	1	1	1
Administrative Specialist I	1	1	1	1
Subtotal	9	9	9	9
 0001-1202 Police Support Services				
Lieutenant	1	1	1	1
Sergeant	1	1	1	1
Police/Patrol Officer	2	2	2	2
Facilities Maintenance Coordinator	1	1	1	1
Parking Control/Clerk	1	1	1	1
Records Manager/Police	1	1	1	1
Records Clerk	3	3	3	3
Switchboard Operator/Receptionist	1	1	1	1
Custodian	3	3	2	2
Facilities Maintenance Assistant I	0	0	1	1
Subtotal	14	14	14	14
PT Switchboard Operator (Hours)	400	400	400	400
Subtotal hours	400	400	400	400

CITY OF CONROE PERSONNEL SUMMARY

	<u>Actual</u> <u>2017-2018</u>	<u>Actual</u> <u>2018-2019</u>	<u>Estimated</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>
0001-1203 Police Patrol				
Lieutenant	3	3	3	3
Sergeant	10	10	10	10
Police Officer	67	67	73	73
Communications Supervisor	4	4	4	4
Communications Officer	17	17	17	17
Administrative Specialist I	1	0	0	0
Asset Coordinator	0	1	1	1
Subtotal	102	102	108	108
The Police Department is authorized to over hire twenty (20) additional Police Officers and two (2) additional Communication Officers.				
PT Communications Officer (Hours)	1,800	1,800	1,800	1,800
Subtotal hours	1,800	1,800	1,800	1,800
0001-1204 Police Investigative Services				
Lieutenant	1	1	1	1
Sergeant	4	4	4	4
Police Officer/Investigator	24	24	24	24
Internet Crimes Against Children Officer	0	0	1	1
Sex Offender Registration Specialist	1	1	1	1
Crime Analyst	1	1	1	1
Victim Assistance Liaison	1	1	1	1
Evidence Technician	2	3	2	2
Video Evidence Technician	0	1	2	2
Subtotal	34	36	37	37
0001-1206 Police Animal Services				
Animal/Parking Control Supervisor	1	1	1	1
Animal Control Officer	1	1	1	1
Subtotal	2	2	2	2
PT Animal Control (Hours)	850	850	850	850
Subtotal hours	850	850	850	850
0001-1209 Police Commercial Vehicle Enforcement Program				
Patrol Officer	1	1	1	1
Subtotal	1	1	1	1
0001-1300 Fire				
Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	1
Deputy Chief	5	5	5	5
Battalion Chief	0	0	3	3
Fire Lieutenant	31	31	31	31
Engine Operator	27	27	27	27

CITY OF CONROE PERSONNEL SUMMARY

	<u>Actual</u> <u>2017-2018</u>	<u>Actual</u> <u>2018-2019</u>	<u>Estimated</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>
Firefighter	60	66	66	66
Emergency Management Specialist	1	1	1	1
Administrative Specialist II	2	2	2	2
Asset Coordinator	1	1	1	1
Subtotal	129	135	138	138

The Fire Department is authorized to over hire six (6) additional Firefighters.

0001-1400 Parks Administration

Parks Board	7	7	7	7
Subtotal	7	7	7	7

Director of Parks and Recreation	1	1	1	1
Administrative Assistant	1	1	1	1
Superintendent Parks	1	1	1	1
Recreation Manager	1	1	1	1
Subtotal	4	4	4	4

PT Administrative Specialist I (Hours)	0	2,000	2,000	2,000
PT Customer Service Representative (Hours)	2,000	0	0	0
PT Administrative Intern (Hours)	1,000	1,000	1,000	1,000
Subtotal hours	3,000	3,000	3,000	3,000

0001-1410 Recreation Center

Recreation Center Supervisor	1	1	1	1
Recreation Coordinator	2	2	2	2
Recreation Specialist	1	1	1	1
Administrative Specialist III	1	1	1	1
Subtotal	5	5	5	5

PT Recreation Leader III (Hours)	0	400	400	400
PT Recreation Leader II (Hours)	750	750	750	750
PT Customer Service Representative III (Hours)	6,215	6,215	6,215	6,215
PT Customer Service Representative II (Hours)	14,425	14,425	14,425	14,425
Subtotal hours	21,390	21,790	21,790	21,790

0001-1430 Senior Center

PT Recreation Specialist (Hours)	0	0	0	1,000
PT Recreation Leader II (Hours)	0	0	0	1,000
PT Recreation Leader III (Hours)	0	0	0	1,000
Subtotal hours	0	0	0	3,000

0001-1440 Aquatic Center

Aquatic Supervisor	1	1	1	1
Administrative Specialist III	1	1	1	1
Aquatic Coordinator - Maintenance	1	1	1	1
Aquatic Coordinator - Operations	1	1	1	1
Aquatic Coordinator - Programs	1	1	1	1
Assistant Aquatic Coordinator	1	1	1	1

CITY OF CONROE PERSONNEL SUMMARY

	<u>Actual</u> <u>2017-2018</u>	<u>Actual</u> <u>2018-2019</u>	<u>Estimated</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>
Assistant Aquatic Coordinator	1	1	1	1
Subtotal	7	7	7	7
PT Head Lifeguard (Hours)	3,205	3,485	2,800	2,800
PT Lifeguard (Hours)	12,788	12,512	10,997	10,997
PT Water Safety Instructor (Hours)	12,215	13,057	11,000	11,000
PT Assistant Aquatic Coordinator (Hours)	1,697	1,792	1,560	1,560
PT Customer Service Representative III (Hours)	1,173	1,293	1,000	1,000
PT Customer Service Representative II (Hours)	5,450	5,611	5,200	5,200
PT Customer Service Representative I (Hours)	3,872	4,058	3,600	3,600
Subtotal hours	40,400	41,808	36,157	36,157
0001-1450 Parks Operations				
Foreman Parks	1	1	1	1
Maintenance Crew Leader I	2	3	1	1
Maintenance Crew Leader II	0	0	2	2
Maintenance Technician II	0	0	5	5
Maintenance Technician I	7	8	3	3
Subtotal	10	12	12	12
PT Parks Laborer (Hours)	1,000	1,000	1,000	1,000
PT Parks Ambassador (Hours)	3,000	3,000	3,000	3,000
Subtotal hours	4,000	4,000	4,000	4,000
0001-1500 Community Development				
Director of Community Development	1	1	1	1
Assistant Director of Community Development	0	1	1	1
City Planner	1	1	1	1
Administrative Specialist II	1	1	1	1
Permits Supervisor	1	1	0	0
Permit Technician	3	3	0	0
Building Official	1	1	0	0
Building Inspector	8	8	0	0
Building Inspector/Plan Reviewer	0	1	0	0
Code Enforcement Officer	3	4	4	4
Permits and Plan Intake Coordinator	0	1	0	0
Subtotal	19	23	8	8
PT Building Inspector (Hours)	520	520	0	0
PT Permit Technician (Hours)	1,040	1,040	0	0
PT Administration Intern (Hours)	0	0	1,000	0
Subtotal hours	1,560	1,560	1,000	0
0001-1530 Drainage Maintenance				
Foreman Drainage/Street Maintenance	1	1	1	1
Maintenance Crew Leader III	4	4	2	2
Maintenance Crew Leader II	0	0	4	4
Maintenance Crew Leader I	3	3	1	1
Subtotal	8	8	8	8

CITY OF CONROE PERSONNEL SUMMARY

	<u>Actual</u> <u>2017-2018</u>	<u>Actual</u> <u>2018-2019</u>	<u>Estimated</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>
0001-1540 Street Maintenance				
Superintendent Drainage/Street and Sign Maintena	1	1	1	1
Foreman Drainage/Street Maintenance	1	1	1	1
Sign Technician	1	0	0	0
Assistant Sign Technician	1	0	0	0
Maintenance Crew Leader III	5	5	3	3
Maintenance Crew Leader II	0	0	4	4
Maintenance Crew Leader I	17	16	14	14
Maintenance Technician I	10	8	7	7
Maintenance Technician II	0	0	1	1
Subtotal	36	31	31	31
0001-1550 Signal Maintenance				
Foreman Pump & Motor and Signal Maintenance	1	1	1	1
Journeyman Electrician	2	2	2	2
Traffic Signal Technician	1	1	1	1
Subtotal	4	4	4	4
0001-1560 Sign Maintenance				
Foreman Sign Maintenance	0	1	1	1
Sign Technician	0	1	1	1
Assistant Sign Technician	0	3	3	3
Maintenance Crew Leader I	0	1	1	1
Maintenance Technician II	0	0	1	1
Maintenance Technician I	0	2	1	1
Subtotal	0	8	8	8
0001-1570 Engineering				
Planning Commission	7	7	7	7
Subtotal	7	7	7	7
Director of Capital Projects/Transportation	1	1	1	1
City Engineer	1	1	1	1
Administrative Specialist III	1	1	1	1
Administrative Specialist I	1	1	1	1
Senior Project Engineer	0	0	1	1
Project Engineer	3	3	2	2
Development Coordinator	2	2	2	2
Engineering Project Coordinator	1	1	1	1
Engineering Technician	2	2	2	2
Engineering Aide	4	5	6	6
Senior Engineering Inspector	3	3	4	4
Engineering Inspector	3	3	2	2
Engineering Assistant	1	1	1	1
Subtotal	23	24	25	25
PT Administrative Intern (Hours)	0	2,000	1,000	1,000
PT Project Engineer (Hours)	1,000	1,000	1,000	1,000

CITY OF CONROE PERSONNEL SUMMARY

	<u>Actual</u> <u>2017-2018</u>	<u>Actual</u> <u>2018-2019</u>	<u>Estimated</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>
PT Engineering Aide (Hours)	0	1,000	1,000	1,000
Subtotal hours	1,000	4,000	3,000	3,000

0001-1580 Building Inspections and Permits

Building Official	0	0	1	1
Senior Building Inspector	0	0	1	1
Building Inspector	0	0	7	7
Permit Supervisor	0	0	1	1
Permit Technician	0	0	4	4
Permits and Plan Intake Coordinator	0	0	1	1
Subtotal	0	0	15	15

PT Permit Technician (Hours)	0	0	1,040	1,040
Subtotal hours	0	0	1,040	1,040

TOTAL GENERAL FUND	459	482	496	496
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WATER & SEWER OPERATING FUND

0002-2800 Utility Billing

Utility Billing Manager	1	1	1	1
Senior Meter Technician	1	1	1	1
Meter Technician	4	4	4	5
Senior Account Representative	1	1	1	1
Account Representative	3	4	4	4
Subtotal	10	11	11	12

0002-2810 Public Works

Director of Public Works	1	1	1	1
Assistant Director Public Works	1	1	1	1
Administrative Assistant	1	1	1	1
Administrative Specialist I	2	2	0	0
Administrative Specialist II	0	0	2	2
Utilities Manager	1	1	1	1
Asset Management Specialist	0	1	1	1
Subtotal	6	7	7	7

0002-2820 Water

Superintendent Water/Sewer Maintenance and Water	1	1	1	1
Foreman Water and Sewer Maintenance	1	1	1	1
Foreman Water Production	1	1	1	1
Maintenance Crew Leader II	2	3	2	2
Maintenance Crew Leader I	1	1	1	1
Utility Locator	0	0	1	1
Maintenance Technician I	2	4	4	4
Water Plant Operator	4	4	4	4
Maintenance Technician II	0	1	1	1
Subtotal	12	16	16	16

**CITY OF CONROE
PERSONNEL SUMMARY**

	<u>Actual 2017-2018</u>	<u>Actual 2018-2019</u>	<u>Estimated 2019-2020</u>	<u>Budgeted 2020-2021</u>
0002-2881 Wastewater Treatment Plant				
Superintendent Wastewater Plant	1	1	1	1
Assistant Superintendent Wastewater Plant	0	1	1	1
Pretreatment Coordinator	1	1	1	1
Pretreatment Technician	1	1	1	1
Foreman Wastewater Plant	1	0	2	3
Wastewater Plant Operator	5	5	8	9
Maintenance Technician I	1	1	1	2
Driver/Press Operator	1	1	1	3
Foreman Wastewater Plant Operations	0	2	0	0
Pump Mechanic	1	1	1	2
Subtotal	12	14	17	23
0002-2882 Sewer				
Foreman Water and Sewer Maintenance	0	0	1	1
Maintenance Crew Leader II	5	5	5	5
Maintenance Technician I	12	12	12	12
Maintenance Crew Leader I	1	1	1	1
Subtotal	18	18	19	19
0002-2883 Pump & Motor Maintenance				
Superintendent Pump & Motor and Signal Maintena	1	1	1	1
Foreman Pump & Motor and Signal Maintenance	1	1	1	1
Pump Technician	1	1	1	1
Pump Mechanic	4	4	4	4
Welder	1	1	1	1
Journeyman Electrician	1	1	1	1
Subtotal	9	9	9	9
TOTAL WATER & SEWER OPERATING FUND	67	75	79	86
HOTEL OCCUPANCY TAX FUND				
0004-4010 Convention & Visitors Bureau				
Convention & Visitors Bureau Manager	1	1	1	1
Marketing Manager	1	1	1	1
Visitor Service Manager	0	1	1	1
Tourism Coordinator	2	1	1	1
Subtotal	4	4	4	4
TOTAL HOTEL OCCUPANCY TAX FUND	4	4	4	4
CONROE INDUSTRIAL DEVELOPMENT CORP (CIDC) FUND				
0009-9000 CIDC				
Executive Director of CIDC	1	1	1	1
Deputy Director of CIDC	1	1	1	1
Associate Director - CIDC	1	1	1	1
Marketing Manager	0	0	1	1
Administrative Assistant	0	1	1	1

CITY OF CONROE PERSONNEL SUMMARY

	<u>Actual</u> <u>2017-2018</u>	<u>Actual</u> <u>2018-2019</u>	<u>Estimated</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>
Research Analyst/Retail Specialist	1	0	0	0
Subtotal	4	4	5	5
PT Marketing & Communication Coordinator (Hour:	999	999	0	0
Subtotal hours	999	999	0	0
TOTAL CIDC FUND	4	4	5	5
FACILITIES MANAGEMENT FUND				
0025-2500 Facilities Management Fund				
Maintenance Technician II	1	1	2	2
Subtotal	1	1	2	2
TOTAL FACILITIES MANAGEMENT FUND	1	1	2	2
OSCAR JOHNSON, JR. COMMUNITY CENTER (OJJCC) FUND				
0030-3000 Oscar Johnson, Jr. Community Center				
Recreation Center Supervisor	1	1	1	1
Administrative Specialist III	1	1	1	1
Recreation Coordinator	2	2	2	2
Subtotal	4	4	4	4
PT Recreation Specialist (Hours)	0	0	0	1,000
PT Assistant Recreation Coordinator (Hours)	2,000	2,000	2,000	2,000
PT Recreation Leader III (Hours)	11,654	13,777	13,777	13,245
PT Recreation Leader II (Hours)	41,258	41,512	41,512	35,070
PT Recreation Leader I (Hours)	4,206	4,000	4,000	4,000
PT Customer Service Representative III (Hours)	2,605	2,605	2,605	2,110
PT Customer Service Representative II (Hours)	2,211	2,200	2,200	2,200
Subtotal hours	63,934	66,094	66,094	59,625
TOTAL OJJCC FUND	4	4	4	4
FLEET SERVICES FUND				
0052-5200 Fleet Services				
Fleet Services Manager	1	1	1	1
Foreman Shop	1	1	1	1
Fleet Technician III	2	2	2	2
Fleet Technician II	2	2	1	1
Fleet Technician I	2	3	4	4
Parts/Inventory/Data Specialist	0	1	1	1
Subtotal	8	10	10	10
PT Receptionist (Hours)	1,000	0	0	0
Subtotal hours	1,000	0	0	0
TOTAL FLEET SERVICES FUND	8	10	10	10
TOTAL ALL FUNDS	547	580	600	607

Full Time Compensation Ranges Fiscal Year 2020-2021

Full Time Effective 10/2/2020

Grade	MINIMUM			MIDPOINT			MAXIMUM		
	Annual	Monthly	Hourly	Annual	Monthly	Hourly	Annual	Monthly	Hourly
301	18,078	1,507	8.691	22,598	1,883	10.864	27,117	2,260	13.037
302	18,982	1,582	9.126	23,727	1,977	11.407	28,473	2,373	13.689
303	19,931	1,661	9.582	24,914	2,076	11.978	29,897	2,491	14.374
304	20,928	1,744	10.062	26,159	2,180	12.576	31,391	2,616	15.092
305	21,974	1,831	10.564	27,467	2,289	13.205	32,961	2,747	15.847
306	23,073	1,923	11.093	28,841	2,403	13.866	34,609	2,884	16.639
307	24,226	2,019	11.647	30,283	2,524	14.559	36,339	3,028	17.471
308	25,438	2,120	12.230	31,797	2,650	15.287	38,156	3,180	18.344
309	26,709	2,226	12.841	33,387	2,782	16.051	40,064	3,339	19.262
310	28,045	2,337	13.483	35,056	2,921	16.854	42,067	3,506	20.225
311	29,447	2,454	14.157	36,809	3,067	17.697	44,171	3,681	21.236
312	30,920	2,577	14.865	38,649	3,221	18.581	46,379	3,865	22.298
313	32,466	2,706	15.609	40,582	3,382	19.511	46,698	3,892	22.451
314	34,089	2,841	16.389	42,611	3,551	20.486	51,133	4,261	24.583
315	35,793	2,983	17.208	44,742	3,729	21.511	53,690	4,474	25.813
316	37,583	3,132	18.069	46,979	3,915	22.586	56,374	4,698	27.103
317	39,462	3,289	18.972	49,328	4,111	23.715	59,193	4,933	28.458
318	41,435	3,453	19.921	51,794	4,316	24.901	62,153	5,179	29.881
319	43,507	3,626	20.917	54,384	4,532	26.146	65,260	5,438	31.375
320	45,682	3,807	21.963	57,103	4,759	27.453	68,523	5,710	32.944
321	47,966	3,997	23.061	59,958	4,997	28.826	71,950	5,996	34.591
322	50,365	4,197	24.214	62,956	5,246	30.267	75,547	6,296	36.321
323	52,883	4,407	25.425	66,104	5,509	31.781	79,324	6,610	38.137
324	55,527	4,627	26.696	69,409	5,784	33.370	83,291	6,941	40.044
325	58,303	4,859	28.030	72,879	6,073	35.038	87,455	7,288	42.046
326	61,219	5,102	29.432	76,523	6,377	36.790	91,828	7,652	44.148
327	64,280	5,357	30.904	80,349	6,696	38.629	96,419	8,035	46.355
328	67,494	5,625	32.449	84,367	7,031	40.561	101,240	8,437	48.673
329	70,868	5,906	34.071	88,585	7,382	42.589	106,302	8,859	51.107
330	74,412	6,201	35.775	93,015	7,751	44.719	111,617	9,301	53.662
331	78,132	6,511	37.563	97,665	8,139	46.954	117,198	9,767	56.345
332	82,039	6,837	39.442	102,549	8,546	49.302	123,058	10,255	59.163
333	86,141	7,178	41.414	107,676	8,973	51.767	129,211	10,768	62.121
334	90,448	7,537	43.485	113,060	9,422	54.356	135,672	11,306	65.227
335	95,875	7,990	46.094	122,240	10,187	58.769	148,606	12,384	71.445
336	102,586	8,549	49.320	130,797	10,900	62.883	159,008	13,251	76.446
337	110,793	9,233	53.266	141,261	11,772	67.914	171,729	14,311	82.562
338	120,764	10,064	58.060	153,974	12,831	74.026	187,184	15,599	89.992
339	132,840	11,070	63.865	169,372	14,114	81.429	205,903	17,159	98.992
340	147,453	12,288	70.891	188,003	15,667	90.386	228,552	19,046	109.881

Part Time Compensation Ranges
Fiscal Year 2020-2021
Part Time Effective 10/2/2020

Grade	<i>MINIMUM</i> Hourly	<i>MIDPOINT</i> Hourly	<i>MAXIMUM</i> Hourly
1	8.691	10.864	13.037
2	9.126	11.407	13.689
3	9.582	11.978	14.374
4	10.062	12.576	15.092
5	10.564	13.205	15.847
6	11.093	13.866	16.639
7	11.647	14.559	17.471
8	12.230	15.287	18.344
9	12.841	16.051	19.262
10	13.483	16.854	20.225
11	14.157	17.697	21.236
12	14.865	18.581	22.298
13	15.609	19.511	23.413
14	16.389	20.486	24.583
15	17.208	21.511	25.813
16	18.069	22.586	27.103
17	18.972	23.715	28.458
18	19.921	24.901	29.881
19	20.917	26.146	31.375
20	21.963	27.453	32.944
21	23.061	28.826	34.591
22	24.214	30.267	36.321
23	25.425	31.781	38.137
24	26.696	33.370	40.044
25	28.030	35.038	42.046
26	29.432	36.790	44.148
27	30.904	39.629	46.355
28	32.449	40.561	48.673
29	34.071	42.589	51.107
30	35.775	44.719	53.662
31	37.563	46.954	56.345
32	39.442	49.302	59.163
33	41.414	51.767	62.121
34	43.485	54.356	65.227

Civil Service Fire Compensation Ranges Fiscal Year 2020-2021

Fire Effective 10/2/2020

Grade	1	2	3	4	5	6	7	8
Firefighter	58,710	60,765	62,892	65,093	67,371	69,729	72,170	74,696
F1	20.162	20.868	21.598	22.354	23.136	23.946	24.784	25.651
Engine Operator	76,936	79,629	82,416					
F2	26.421	27.346	28.303					
Lieutenant	90,658	93,378	96,179					
F3	31.133	32.067	33.029					
Battalion Chief	101,950	105,518	109,211					
F4	35.011	36.236	37.504					
Deputy Chief	115,764	119,237	122,814					
F5	55.656	57.326	59.046					
Assistant Chief	128,945	139,271	150,412					
F6	61.998	66.958	72.314					

INCENTIVE PAY

Associates degree	\$	70	Intermediate Certificate	\$	105
Bachelors degree	\$	125	Advanced Certificate	\$	150
			Masters Certificate	\$	263
Admin Assignment pay	\$	300			

Civil Service Police Compensation Ranges Fiscal Year 2020-2021

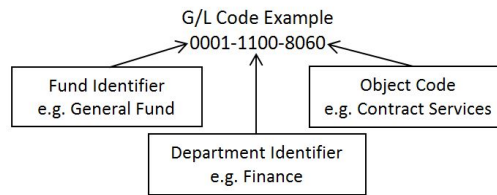
Police Effective 10/2/2020

Grade	1	2	3	4	5	6	7	8
Cadet	49,600 23.847							
Officer P1	58,710 28.226	61,502 29.569	64,427 30.975	67,491 32.448	70,701 33.991	74,064 35.608	77,586 37.301	81,276 39.075
Sergeant P2	82,989 39.899	85,479 41.096	88,043 42.329	90,684 43.598	93,405 44.907			
Lieutenant P3	97,141 46.703	100,055 48.104	103,057 49.547	106,149 51.034				
Captain P4	110,394 53.074	113,706 54.667	117,117 56.307					
Deputy Chief P5	128,954 61.998	139,271 66.959	150,412 72.314					

INCENTIVE PAY- Police		Effective Date 10/1/2011	
Associates degree	\$ 70	Intermediate Certificate	\$ 210
Bachelors degree	\$ 125	Advanced Certificate	\$ 300
		Masters Certificate	\$ 526

INCENTIVE PAY-Communications Officers	
Intermediate	\$250
Advanced	\$350
Masters	\$500

City of Conroe Chart of Accounts



FUND	*Budgeted Fund
001 GENERAL FUND	*
002 WATER & SEWER OPERATING	*
003 VEHICLE & EQUIPMENT REPLACEMENT	*
004 HOTEL OCCUPANCY TAX	*
005 PID ASSESSMENTS	
006 WATER & SEWER DEBT SERVICE	*
008 WATER & SEWER REVENUE RESERVE	
009 CONROE INDUSTRIAL DEVELOPMENT CORPORATION (CIDC)	*
010 GENERAL OBLIGATION DEBT SERVICE	*
024 COMMUNITY DEVELOPMENT BLOCK GRANT ENTITLEMENT	*
025 FACILITIES MANAGEMENT	*
030 OSCAR JOHNSON JR COMMUNITY CENTER	*
032 OWEN THEATRE	
034 WOODLANDS TOWNSHIP REGIONAL PARTICIPATION	
035 RETIREMENT HEALTHCARE PLAN	
036 TRANSPORTATION GRANTS	*
037 MUNICIPAL COURT TECHNOLOGY	*
038 MUNICIPAL COURT BUILDING SECURITY	*
039 MUNICIPAL COURT JUVENILE CASE MANAGER	*
041 SIGNALS CIP FUND	*
042 FACILITIES CIP FUND	*
043 WATER CIP FUND	*
044 SEWER CIP FUND	*
045 WATER & SEWER VEHICLE & EQUIPMENT REPLACEMENT	*
046 TRANSPORTATION GRANTS CIP FUND	*
047 CIDC INDUSTRIAL PARK LAND SALES	
048 MUNICIPAL COURT EFFICIENCY FEE	*
049 MUNICIPAL COURT TRUANCY PREVENTION	*
052 FLEET SERVICES	*
054 FIREARMS TRAINING FACILITY	
056 WOODLANDS ANNEXATIONS	
063 DRAINAGE CIP FUND	*
071 PAYROLL	
073 PARKS CIP FUND	*
075 STREETS CIP FUND	*
076 TAX INCREMENT REINVESTMENT ZONE #2	*
079 TAX INCREMENT REINVESTMENT ZONE #3	*

City of Conroe
Chart of Accounts

FUND	*Budgeted Fund
080 CIDC CIP FUND (CLOSED)	
081 SELF FUNDED INSURANCE	*
082 LONGMIRE CREEK ESTATES PID	
083 WEDGEWOOD FALLS PID	*
084 SHADOW LAKES PID	
086 CHASE RUN PID	
087 CANYON CREEK PID	
088 ANIMAL SHELTER RESERVE FUND	*
100 DISBURSEMENT FUND	
101 CONROE MMD#1-REIMBURSEMENT AGREEMENT	*
102 CONROE MMD#1-ECONOMIC DEVELOPMENT	*
150 TECHNOLOGY REPLACEMENT FUND	
201 FY13 SECTION 5307 GRANT (TX-90-YO49-00)	*
202 FY14 SECTION 5307 GRANT (TX-90-YO63-00)	
204 FY17 SECTION 5307 GRANT (TX-2019-019-00)	
205 FY18 SECTION 5307 GRANT (TX-2019-087-00)	
206 FY19 SECTION 5307 GRANT (TX-2019-085-00)	
207 CARES ACT FUNDING (COVID19)	
208 FY20 SECTION 5307 GRANT (TX-2020-153-00)	
210 HGAC TRANSIT COMMUTER BUS SERVICE GRANT	
220 CDBG-DISASTER RECOVERY GLO GRANT 2016 FLOODS & STORMS	
221 CDBG-DISASTER RECOVERY GLO GRANT HURRICANE HARVEY	
232 H-GAC FEDERAL TRANSIT ADMINISTRATION GRANT	*
233 SAFE SCHOOL ACCESS PROGRAM	
234 FY17-18 SECTION 5339 GRANT	
242 FY15-16 SECTION 5310 GRANT (TX-2017-017-00)	*
243 FY16 SECTION 5307 GRANT (TX-2017-003-00)	*
244 FY17-18 SECTION 5310 GRANT	
253 FY17 STATE PUBLIC TRANSPORTATION APPROPRIATIONS	*
402 CIDC CIP FUND, SALES TAX REVENUE BONDS 2019	
501 WATER & SEWER CIP FUND, CERTIFICATES OF OBLIGATION 2018B	
601 CIP FUND, CERTIFICATES OF OBLIGATION 2018A	
0999 POOLED CASH FUND	

**City of Conroe
Chart of Accounts**

FUND-DEPARTMENT

001-1020	GENERAL FUND	REVENUES
001-1041	GENERAL FUND	ADMINISTRATION
001-1042	GENERAL FUND	MAYOR AND COUNCIL
001-1044	GENERAL FUND	TRANSPORTATION
001-1060	GENERAL FUND	LEGAL
001-1070	GENERAL FUND	MUNICIPAL COURT
001-1100	GENERAL FUND	FINANCE
001-1110	GENERAL FUND	CDBG ADMINISTRATION
001-1120	GENERAL FUND	PURCHASING-WAREHOUSE
001-1130	GENERAL FUND	INFORMATION TECHNOLOGY
001-1160	GENERAL FUND	HUMAN RESOURCES
001-1201	GENERAL FUND	POLICE ADMINISTRATION
001-1202	GENERAL FUND	POLICE SUPPORT
001-1203	GENERAL FUND	POLICE PATROL
001-1204	GENERAL FUND	POLICE INVESTIGATIVE SERVICES
001-1206	GENERAL FUND	POLICE ANIMAL SERVICES
001-1209	GENERAL FUND	COMMERCIAL VEHICLE ENFORCEMENT PROGRAM
001-1300	GENERAL FUND	FIRE
001-1400	GENERAL FUND	PARKS & REC ADMINISTRATION
001-1410	GENERAL FUND	RECREATION CENTER
001-1440	GENERAL FUND	AQUATIC CENTER
001-1450	GENERAL FUND	PARK OPERATIONS
001-1500	GENERAL FUND	COMMUNITY DEVELOPMENT
001-1530	GENERAL FUND	DRAINAGE MAINTENANCE
001-1540	GENERAL FUND	STREET MAINTENANCE
001-1550	GENERAL FUND	SIGNAL MAINTENANCE
001-1560	GENERAL FUND	SIGN MAINTENANCE
001-1570	GENERAL FUND	ENGINEERING
001-1580	GENERAL FUND	BUILDING INSPECTIONS AND PERMITS
001-1800	GENERAL FUND	GF NON-DEPARTMENTAL
002-2000	WATER & SEWER OPERATING	REVENUES
002-2800	WATER & SEWER OPERATING	UTILITY BILLING
002-2810	WATER & SEWER OPERATING	PUBLIC WORKS
002-2820	WATER & SEWER OPERATING	WATER
002-2821	WATER & SEWER OPERATING	SURFACE WATER
002-2881	WATER & SEWER OPERATING	WASTEWATER TREATMENT PLANT
002-2882	WATER & SEWER OPERATING	SEWER
002-2883	WATER & SEWER OPERATING	PUMP & MOTOR MAINTENANCE
002-2900	WATER & SEWER OPERATING	W/S NON-DEPARTMENTAL
003-3010	VEHICLE & EQUIPMENT REPLACEMENT	VEHICLE & EQUIPMENT REPLACEMENT
004-4010	HOTEL OCCUPANCY TAX	CONVENTION & VISITORS BUREAU
006-6000	WATER & SEWER DEBT SERVICE	REVENUE BOND DEBT SERVICE
009-9000	CONROE INDUSTRIAL DEVELOPMENT CORPORATION (CIDC)	CIDC GENERAL FUND
009-9200	CIDC DEBT SERVICE	CIDC DEBT SERVICE
009-9400	CIDC REVENUE CLEARING	CIDC REVENUE CLEARING

**City of Conroe
Chart of Accounts**

FUND-DEPARTMENT

010-1010	GENERAL OBLIGATION DEBT SERVICE	GENERAL OBLIGATION DEBT SERVICE
024-2400	COMMUNITY DEVELOPMENT BLOCK GRANT ENTITLEMENT	CDBG OPERATIONS
025-2500	FACILITIES MANAGEMENT	FACILITIES MANAGEMENT
030-3000	OSCAR JOHNSON JR COMMUNITY CENTER	OJJCC
036-3600	TRANSPORTATION GRANTS	TRANSPORTATION
037-3700	MUNICIPAL COURT TECHNOLOGY	MUNICIPAL COURT TECHNOLOGY
038-3800	MUNICIPAL COURT BUILDING SECURITY	MUNICIPAL COURT BUILDING SECURITY
039-3900	MUNICIPAL COURT JUVENILE CASE MANAGER	MUNICIPAL COURT JUVENILE CASE MANAGER
045-4500	WATER & SEWER VEHICLE & EQUIPMENT REPLACEMENT	WATER & SEWER VEHICLE & EQUIPMENT REPLACEMENT
047-4700	CIDC INDUSTRIAL PARK LAND SALES	CIDC INDUSTRIAL PARK LAND SALES
048-4800	MUNICIPAL COURT EFFICIENCY FEE	MUNICIPAL COURT EFFICIENCY FEE
049-4900	MUNICIPAL COURT TRUANCY PREVENTION	MUNICIPAL COURT TRUANCY PREVENTION
052-5200	FLEET SERVICES	FLEET SERVICES
081-8100	SELF FUNDED INSURANCE	SELF FUNDED INSURANCE
082-8200	LONGMIRE CREEK ESTATES PID	LONGMIRE CREEK ESTATES PID
083-8300	WEDGEWOOD FALLS PID	WEDGEWOOD FALLS PID
088-8800	ANIMAL SHELTER RESERVE	ANIMAL SHELTER RESERVE
150-1130	TECHNOLOGY REPLACEMENT FUND	INFORMATION TECHNOLOGY
201-2110	FY13 SECTION 5307 GRANT (TX-90-YO49-00)	TRANSPORTATION
202-1044	FY14 SECTION 5307 GRANT (TX-90-YO63-00)	TRANSPORTATION
204-1044	FY17 SECTION 5307 GRANT (TX-2019-019-00)	TRANSPORTATION
205-1044	FY18 SECTION 5307 GRANT (TX-2019-087-00)	TRANSPORTATION
206-1044	FY19 SECTION 5307 GRANT (TX-2019-085-00)	TRANSPORTATION
207-1044	CARES ACT FUNDING (COVID19)	TRANSPORTATION
208-1044	FY20 SECTION 5307 GRANT (TX-2020-153-00)	TRANSPORTATION
210-1044	HGAC TRANSIT COMMUTER BUS SERVICE GRANT	TRANSPORTATION
220-2882	CDBG-DISASTER RECOVERY GLO GRANT 2016 FLOODS & STORMS	SEWER
221-2882	CDBG-DISASTER RECOVERY GLO GRANT HURRICANE HARVEY	SEWER
232-1044	SAFE SCHOOL ACCESS PROGRAM	TRANSPORTATION
233-2330	233-1044 - FY15-16 SECTION 5339 GRANT (TX-2017-044-00)	TRANSPORTATION
234-1044	FY17-18 SECTION 5339 GRANT	
242-2420	FY15-16 SECTION 5310 GRANT (TX-2017-017-00)	FY15-16 SECTION 5310 GRANT
243-2430	FY16 SECTION 5307 GRANT (TX-2017-003-00)	FY16 SECTION 5307 GRANT
244-1044	FY17-18 SECTION 5310 GRANT	TRANSPORTATION
251-2510	FY13-15 STATE PUBLIC TRANSPORTATION APPROPRIATIONS	FY13-15 STATE PUBLIC TRANSPORTATION APPROPRIATIONS
253-2530	FY17 STATE PUBLIC TRANSPORTATION APPROPRIATIONS	STATE PUBLIC TRANSPORTATION APPROPRIATIONS
402-8040	CIDC CIP FUND, SALES TAX REVENUE BONDS 2019	WATER
402-8050	CIDC CIP FUND, SALES TAX REVENUE BONDS 2019	SEWER
402-8060	CIDC CIP FUND, SALES TAX REVENUE BONDS 2019	STREETS
402-8070	CIDC CIP FUND, SALES TAX REVENUE BONDS 2019	SIGNALS
402-9000	CIDC CIP FUND, SALES TAX REVENUE BONDS 2019	OTHER REVENUES
501-8040	WATER & SEWER CIP FUND, CERTIFICATES OF OBLIGATION 2018B	WATER
501-8050	WATER & SEWER CIP FUND, CERTIFICATES OF OBLIGATION 2018B	SEWER
601-1020	CIP FUND, CERTIFICATES OF OBLIGATION 2018A	OTHER REVENUES
601-8030	CIP FUND, CERTIFICATES OF OBLIGATION 2018A	DRAINAGE

**City of Conroe
Chart of Accounts**

FUND-DEPARTMENT

601-8060	CIP FUND, CERTIFICATES OF OBLIGATION 2018A	STREETS
601-8070	CIP FUND, CERTIFICATES OF OBLIGATION 2018A	SIGNALS
601-8080	CIP FUND, CERTIFICATES OF OBLIGATION 2018A	FACILITIES
601-8090	CIP FUND, CERTIFICATES OF OBLIGATION 2018A	PARKS

City of Conroe
Chart of Accounts

OBJECT CODE: Revenues

4010	CURRENT TAXES	5530	TRAFFIC CAMERA FINES
4020	DELINQUENT TAX	5540	COMMERCIAL VEHICLE FINES
4030	GROSS RECEIPTS	6010	INTEREST ON INVESTMENTS
4035	NETWORK NODES RECEIPTS	6015	FMV ADJUSTMENT - INVESTMENTS
4040	SALES TAX	6020	PENALTY & INTEREST
4050	HOTEL OCCUPANCY TAX	6030	LEASE INCOME
4070	MIXED BEVERAGE	6031	DONATED LEASE INCOME
4080	IN LIEU OF TAXES	6035	LAND SALES
4510	LICENSES	6036	PROCEEDS-SALES OF CAP. ASSETS
4520	PERMITS	6037	CAPITAL RECOVERY FEES
4521	STORM WATER PERMITS	6050	RECREATIONAL
4530	MISCELLANEOUS	6051	PARKS PROGRAMS
4532	ALARM PERMITS-NEW/RENEWAL	6052	PARKS DONATIONS
4533	EXCESSIVE ALARM FEES	6053	ANIMAL SHELTER FEES
4535	WRECKER PERMITS	6054	TREE MITIGATION REVENUE
5010	REFUSE COLLECTION	6060	UNANTICIPATED REVENUES
5020	COPIES	6065	OTHER INCOME
5040	PLANNING & ZONING FEES	6070	SHORT & OVER
5100	WATER CHARGES	6075	PID ASSESSMENT REVENUE
5105	GR WATER CONSERVATION FEE	6080	DONATIONS
5110	SEWER CHARGES	6103	BOND PROCEEDS
5115	SURFACE WATER FEE	6104	CDBG-OJCC
5116	DISCHARGE WATER SALES	6105	SEIZED ASSETS - INTERGOV
5117	CODE ENFORCEMENT FEE	6106	INTERGOVERNMENTAL - LOCAL
5120	WATER TAPS	6107	INTERGOVERNMENTAL - STATE
5130	SEWER TAPS	6108	INTERGOVERNMENTAL - FEDERAL
5140	RECONNECTS	6110	INSURANCE PROCEEDS
5150	SERVICE CHARGES	6111	PROCEEDS FROM CAPITAL LEASE
5150	SERVICE CHARGES	6112	REFUNDING BONDS ISSUED
5151	FUEL	6113	PREMIUM ON BONDS ISSUED
5152	PARTS	6114	DEVELOPER REIMBURSEMENTS
5153	LABOR	6115	CONTRIBUTIONS-EMPLOYER
5154	SUBLETS	6116	CONTRIBUTIONS-PLAN MEMBERS
5155	CARWASH	6200	PROCEEDS FR CAP LEASES
5156	MISCELLANEOUS	6510	NON OPERATING REVENUE
5160	BULK WATER SALES	6520	RECOVERY OF BAD DEBTS
5170	SPEC REVENUE/W & S	6530	OTHER NON-OPERATING INCOME
5180	PRETREATMENT FEES	6550	TRANSFER IN
5190	TICKET SALES	6951	GAIN/LOSS ON SALE OF CAP ASSET
5510	TRAFFIC & CRIMINAL FINES		

City of Conroe
Chart of Accounts

OBJECT CODE: Expenditures

7010 SALARIES	8063 INCENTIVES
7012 SALARIES - PART TIME	8070 ELECTIONS
7020 OVERTIME	8080 GARBAGE & RECYCLING FEES
7025 SOCIAL SECURITY	8085 DONATED RENT EXPENSE
7030 RETIREMENT & PENSION	8087 DONATION EXPENSE
7035 WORKERS COMPENSATION	8090 OPEB EXPENSE
7040 EMPLOYEE INSURANCE	8095 UNALLOCATED RESOURCES
7050 PHYSICALS	8100 FLOOD-REPAIR/REBUILD
7070 UNEMPLOYMENT	8350 LEGAL NEWSPAPER NOTICES
7110 OFFICE SUPPLIES	8360 LEGISLATIVE SERVICES
7130 BUILDING SUPPLIES	8511 DEPRECIATION
7140 WEARING APPAREL	8520 TRANSFER OUT
7160 VEHICLE OPERATIONS	8530 GROSS RECEIPTS
7170 VEHICLE REPAIRS	8540 BEAUTIFICATION
7180 EQUIPMENT REPAIRS	8951 LOSS-SALE OF CAP ASSETS
7190 RADIO REPAIRS	9010 LAND >\$5,000
7200 OPERATING SUPPLIES	9020 BUILDINGS >\$5,000
7251 BUILDINGS <\$5,000	9030 IMPROVEMENTS >\$5,000
7252 IMPROVEMENTS <\$5,000	9040 FURNITURE & FIXTURES >\$5,000
7253 FURNITURE & FIXTURES <\$5,000	9050 MACHINERY & EQUIPMENT >\$5,000
7254 MACHINERY & EQUIPMENT <\$5,000	9060 VEHICLES >\$5,000
7254 MACHINERY & EQUIPMENT <\$5,000	9070 INTANG. ASSETS-INDEF. LIFE
7255 VEHICLES <\$5,000	9101 CIP ALLOCATION
7301 FLEET STOCK PARTS	9102 CAPITAL IMPROVEMENTS
7400 FLEET NON-STOCK PARTS	9510 ACCOUNTS CHARGED OFF
7450 SUBLET LABOR	9520 BAD DEBT FINANCE
8010 UTILITIES	9600 PRINCIPAL
8020 INSURANCE AND BONDS	9601 SEC 108 PRINCIPAL
8030 LEGAL SERVICES	9610 INTEREST
8040 LEASED EQUIPMENT	9611 SEC 108 INTEREST
8050 TRAVEL & TRAINING	9615 HANDLING CHARGES
8055 TRANSIT CAPITAL COST OF CONTRACTING	9616 BOND ISSUE EXPENSE
8056 TRANSIT PLANNING	9621 OTHER FIN - PMT REF BD ESCROW
8057 TRANSIT OPERATING ASSISTANCE	9623 OTHER USE-PREMIUM DEBT ISSUE
8058 TRANSIT ADA	9624 REFUND BOND PREM/DISCOUNT
8060 CONTRACT SERVICES	9660 PRINCIPAL-LEASE
8062 COMMUNITY SERVICES	9670 INTEREST-LEASE

GLOSSARY

Account: A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Accounting System: The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups, and organizational components. Sometimes referred to as Chart of Accounts and/or Account Classification System.

Accounts Receivable: Amounts owing on open account from private persons, firms, or corporations for goods and services furnished by a governmental unit (but not including amounts due from other funds of the same governmental unit).

Accrual Basis: The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period. See also **Accrue** and **Levy**.

Accrue: To record revenues when earned and to record expenditures as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or payment of the expenditure may take place, in whole or in part, in another accounting period. See also **Accrual Basis**, **Accrued Expenses**, and **Accrued Revenue**.

Accrued Expenses: Expenses incurred during the current account period but which are not payable until a subsequent accounting period. See also **Accrual Basis** and **Accrue**.

Accrued Interest on Investments Purchased: Interest accrued on investments between the last interest payment date and the date of purchase. The account is carried as an asset until the first interest payment date after date of purchase. At that time an entry is made debiting cash and crediting the Accrued Interest on Investments Purchased account for the amount of interest purchased and an Interest Earnings account for the balance.

Accrued Interest Payable: A liability account which represents the amount of interest accrued at the balance sheet date but which is not due until a later date.

Accrued Revenue: Revenue earned during the current accounting period but which is not collected until a subsequent accounting period. See also **Accrual Basis** and **Accrue**.

Activity: A specific and distinguishable line of work performed by one or more organizational components of a governmental unit for the purpose of accomplishing a function for which the governmental unit is responsible. For example, "Code Enforcement" is an activity performed in the discharge of the "Public Safety" function. See also **Function**.

Ad Valorem: In proportion to value. A basis for levy of taxes upon property.

Allocate: To divide a lump-sum appropriation into parts which are designated for expenditure by specific organization units and/or for specific purposes, activities, or objects. See also **Allocation**.

Allocation: A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects. See also **Allocate**.

Appraisal: (1) The act of appraising. See **Appraise**. (2) The estimated value resulting from such action.

Appraise: To make an estimate of value, particularly of the value of property.

Note: If the property is valued for purposes of taxation, the less inclusive term "assess" is substituted for the above term.

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

Assess: To value property officially for the purpose of taxation.

Note: The term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assessment: (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

Assessment Roll: In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.

Assets: Property owned by a governmental unit, which has a monetary value.

Audit: The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence for one or more of the following purposes:

- (a) To ascertain whether the statements prepared from the accounts present fairly the financial position and the results of financial operations of the constituent funds and balanced account groups of the governmental unit in accordance with generally accepted accounting principles applicable to governmental units and on a basis consistent with that of the preceding year.

- (b) To determine the propriety, legality, and mathematical accuracy of a governmental unit's financial transactions.
- (c) To ascertain the stewardship of public officials who handle and are responsible for the financial resources of a governmental unit.

Audit Report: The report prepared by an auditor covering the audit or investigation made by him or her. As a rule, the report should include:

- (a) a statement of the scope of the audit;
- (b) explanatory comments (if any) concerning exceptions by the auditor as to application of generally accepted auditing standards;
- (c) opinions;
- (d) explanatory comments (if any) concerning verification procedures;
- (e) financial statements and schedules; and
- (f) sometimes statistical tables, supplementary comments, and recommendations. The auditor's signature follows item (c) or (d).

Balance Sheet: A statement which discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date, properly classified to exhibit financial position of the fund or unit at that date.

Note: If a single balance sheet is prepared for several funds, it must be in columnar or sectional form so as to exhibit the accounts of each fund and balanced account group, individually.

Balanced Budget: A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal to or less than the proposed revenues plus fund balances.

Bond: A written promise, generally under seal, to pay a specified sum of money, called the face value or principal amount, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

Note: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Bond Fund: A fund formerly used to account for the proceeds of general obligation bond issues. Such proceeds are now accounted for in a Capital Projects Fund.

Bond Ordinance or Resolution: An ordinance or resolution authorizing a bond issue.

Bonded Debt: The portion of indebtedness represented by outstanding bonds.

Bonds Authorized and Un-issued: Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization.

Note: This term should not be confused with the term "margin of borrowing power" or "legal debt margin," either one of which represents the difference between the legal debt limit of a governmental unit and the debt outstanding against it.

Bonds Issued: Bonds sold.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Note: The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body. See also **Current Budget, Capital Budget, and Capital Program.**

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Budgetary Accounts: Those accounts which reflect budgetary operations and condition, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts. See also **Proprietary Accounts.**

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

Capital Budget: A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget. See also **Capital Program.**

Capital Expenditures: See **Capital Outlays.**

Capital Improvement Program (CIP): See **Capital Program.**

Capital Outlays: Expenditures, which result in the acquisition of or addition to Capital assets. Tangible and intangible assets that have a value greater than \$5,000 and a useful life extending beyond a single reporting period.

Capital Program: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program, or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities and/or designated fixed assets (other than those financed by special assessment, trust, special revenue, and the water and sewer operating fund). See also **Bond Fund**.

Cash: Currency, coin, checks, postal and express money orders, and bankers' drafts, on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Basis: The basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CDBG: Acronym for "Community Development Block Grant."

Chart of Accounts: The classification system used to organize the accounting for various funds.

Coding: A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

Coverage: See **Net Revenue Available for Debt Service**.

Current: A term which, when applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods.

Current Budget: The annual budget prepared for and effective during the present fiscal year; or, in the case of some state governments, the budget for the present biennium.

Current Funds: Funds the resources of which are expended for operating purposes during the current fiscal period. In its usual application in plural form, it refers to General, Special Revenue, Debt Service, and Water and Sewer Operating Funds of a governmental unit. In the singular form, the current fund is synonymous with the general fund. See also **General Fund**.

Current Liabilities: Liabilities which are payable within a relatively short period of time, usually no longer than a year.

Current Revenue: Revenues of a governmental unit that is available to meet expenditures of the current fiscal year. See **Revenue**.

Current Taxes: (1) Taxes levied and becoming due during the current fiscal period, from the time the amount of the tax levy is first established to the date on which a penalty for nonpayment is attached. (2) Taxes levied in the preceding fiscal period but becoming due in the current fiscal period, from the time they become due until a penalty for nonpayment is attached.

Current Year's Tax Levy: Taxes levied for the current fiscal period.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governmental units include bonds, time warrants, notes, and floating debt. See also **Bond, Notes Payable, Long-Term Debt, and General Long-Term Debt**.

Debt Limit: The maximum amount of gross or net debt that is legally permitted.

Debt Service Fund: A fund established to finance and account for the payment of interest and principal on all general obligation debt, serial and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise. Formally called a Sinking Fund.

Debt Service Fund Requirements: The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

Deficit: (1) The excess of the liabilities and reserves of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of Enterprise and Intragovernmental Service Funds, the excess of expense over income during an accounting period.

Delinquent Taxes: Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid, or converted into tax liens.

Note: The term is sometimes limited to taxes levied for the fiscal period or periods preceding the current one, but such usage are not entirely correct. See also **Current Taxes, Current Year's Tax Levy, and Prior Years' Tax Levies**.

Depreciation: (1) Expiration of the service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical elements for functional causes. (2) The portion of the cost of a fixed asset charged as an expense during a particular period.

Note: The cost of a fixed asset is prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting, depreciation may be recorded in proprietary funds and trust funds where expenses, net income, and/or capital maintenance are measured.

Direct Debt: The debt that a governmental unit has incurred in its own name, or assumed through the annexation of territory or consolidation with another governmental unit. See also **Overlapping Debt**.

Encumbrances: Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Enhancement: An increase or improvement in quality, value, or extent.

Enterprise Debt: Debt that is to be retired primarily from the earnings of publicly owned and operated enterprises. See also **Revenue Bonds**.

Water and Sewer Operating Fund: A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges. Examples of Water and Sewer Operating (Enterprise) Funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, and transit systems.

Equipment: Tangible property of a more or less permanent nature (other than land, buildings, or improvements other than buildings) which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, furniture, and furnishings.

Estimated Revenue: For revenue accounts kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period. For revenue accounts kept on a cash basis, the term designates the amount of revenue estimated to be collected during a given period. Under the modified accrual basis recommended for some funds by the Governmental Accounting Standards Board, estimated revenues include both cash and accrual basis revenues. See also **Cash Basis**, **Accrual Basis**, and **Modified Accrual Basis**.

Expenditures: Where the accounts are kept on the accrual basis or the modified accrual basis, this term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays. Where the accounts are kept on the cash basis, the term designates only actual cash disbursements for these purposes.

Note: Encumbrances are not expenditures.

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

Note: Legal provisions sometimes make it necessary to treat charges whose benefits extend over future periods as expenses. For example, purchase of materials and supplies which may be used over a period of more than one year and payments for insurance which is to be in force for

a period longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year, even though their benefits extend also to other periods.

Fiduciary Fund Types: The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

Fiscal Year: A twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.

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

Note: The term does not indicate the immobility of an asset, which is the distinctive character of "fixture."

Fixed Charges: Expenses (the amount of which is set by agreement). Examples are interest, insurance, and contributions to pension funds.

Fixtures: Attachments to buildings that are not intended to be removed and which cannot be removed without damage to the latter.

Note: Those fixtures with a useful life presumed to be as long as that of the building itself, are considered a part of such building; all others are classified as equipment.

Force Account Method: A method employed in the construction and/or maintenance of fixed assets whereby a governmental unit's own personnel are used instead of an outside contractor.

Note: This method also calls for the purchase of materials by the governmental unit and the possible use of its own equipment, but the distinguishing characteristic of the force account method is the use of the unit's own personnel.

Franchise: A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Full Faith and Credit: A pledge of the general taxing power for the payment of debt obligations.

Note: Bonds carrying such pledges are usually referred to as general obligation bonds or full faith and credit bonds.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which the City is responsible. For example, public safety is a function.

Functional Classification: A grouping of expenditures on the basis of the principal purposes for which they are made. Examples are public safety, public health, public welfare, etc. See also **Activity Classification** and **Object Classification**.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounts: All accounts necessary to set forth the financial operations and financial condition of a fund.

Note: Sometimes the term is used to denote budgetary accounts as distinguished from proprietary accounts, but such usage is not recommended.

Fund Balance: The difference between the fund's assets and liabilities. As an approximate measure of liquidity, fund balance is similar to the working capital of a private sector business.

Fund Balance Sheet: A balance sheet for a single fund. See **Fund** and **Balance Sheet**.

Fund Group: A group of funds that is similar in purpose and character. For example, several special revenue funds constitute a fund group.

General Fixed Assets: Those fixed assets of a governmental unit that are not accounted for in Enterprise, Trust, or Intragovernmental Service Funds.

General Fixed Assets Group of Accounts: A self-balancing group of accounts set up to account for the general fixed assets of a governmental unit. See **General Fixed Assets**.

General Fund: A fund used to account for all transactions of a governmental unit that are not accounted for in another fund.

Note: The General Fund is used to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues.

General Long-Term Debt: Long-term debt legally payable from general revenues and backed by the full faith and credit of a governmental unit. See **Long-Term Debt**.

General Obligation Bonds: Bonds for whose payment the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues. See also **Full Faith and Credit**.

General Revenue: The revenues of a governmental unit other than those derived from and retained in an enterprise.

Note: If a portion of the net income in an enterprise fund is contributed to another non-enterprise fund, such as the General Fund, the amounts transferred constitute general revenue of the governmental unit.

Governmental Accounting: The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governmental units and agencies.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance.

Grant: A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, public safety), but it is sometimes also for general purposes.

Gross Bonded Debt: The total amount of direct debt of a governmental unit represented by outstanding bonds before deduction of any assets available and earmarked for their retirement. See also **Direct Debt**.

HOT: Acronym for "Hotel Occupancy Tax."

Improvements: Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

Note: Sidewalks, curbing, sewers, and highways are sometimes referred to as "betterments," but the term "improvements other than buildings" is preferred.

Improvements Other Than Buildings: A fixed asset account that reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at time of acquisition.

Income: A term used in accounting for governmental enterprises to represent the excess of revenues earned over the expenses incurred in carrying on the enterprise's operations. It should not be used without an appropriate modifier, such as Operating, Non-operating, or Net.

Note: The term Income should not be used in lieu of Revenue in non-enterprise funds.

Interfund Accounts: Accounts in which transactions between funds are reflected. See **Interfund Transfers**.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Revenues: Revenue received from other governments in the form of grants, shared revenues, or payments in lieu of taxes.

Internal Control: A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorizations by designated officials for all actions to be taken.

Internal Service Fund: A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfers from other funds, so that the original fund is kept intact.

Inventory: A detailed list showing quantities, descriptions, and values of property, and frequently also lists units of measure and unit prices.

Inventory of Supplies: The cost value of supplies on hand.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in Town operations.

IT: Acronym for "Information Technology."

Judgment: An amount to be paid or collected by a governmental unit as the result of a court decision, including a condemnation award in payment for private property taken for public use.

Judgments Payable: Amounts due to be paid by a governmental unit as the result of court decisions, including condemnation awards in payment for private property taken for public use.

Land: A fixed asset account that reflects the value of land owned by a governmental unit. If land is purchased, this account shows the purchase price and costs such as legal fees, filling and excavation costs, and the like, which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects the estimated fair value at the time of acquisition.

Levy: (Verb) to impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a governmental unit.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Note: The term does not include encumbrances.

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

Machinery and Equipment: See **Equipment**.

Maintenance: The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Major Fund: Funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Modified Accrual Basis: A system under which some accruals, usually costs, are recorded but others, usually revenues, are not. The extent of modification varies in practice, depending upon the accountant's judgment.

Municipal Bond: A bond issued by a state or local government unit.

Municipal Corporation: A body politic and corporate established pursuant to state authorization for the purpose of providing governmental services and regulations for its inhabitants. A municipal corporation has defined boundaries and a population, and is usually organized with the consent of its residents. It usually has a seal and may sue and be sued.

Net Bonded Debt: Gross bonded debt less any cash or other assets available and earmarked for its retirement.

Net Income: A term used in accounting for governmental enterprises to designate the excess of total revenues over total expenses for an accounting period. See also **Income, Operating Revenues, Operating Expenses, Non-operating Income, and Non-operating Expenses**.

Net Revenue Available for Debt Service: Gross operating revenues of an enterprise, less operating and maintenance expenses, yet exclusive of depreciation and bond interest. "Net Revenue" as thus defined computes "coverage" on revenue bond issues.

Note: Under the laws of some states and the provisions of some revenue bond indentures, net revenues used for computation of coverage are required to be on a cash basis rather than an accrual basis.

Non-discretionary Adjustment: This is a mandatory requirement or compliance that does not depend upon the choice of management.

Non-operating Expenses: Expenses incurred for non-operating properties or in the performance of activities not directly related to supplying the basic services of a governmental enterprise. An example of a non-operating expense is interest paid on outstanding revenue bonds. See also **Non-operating Properties**.

Non-operating Income: Income of governmental enterprises that is not derived from the basic operations of such enterprises. An example is interest on investments or on bank time deposits.

Non-Major Fund: A fund presented as a single column on the fund financial statements called Other Governmental Funds.

Notes Payable: In general, an unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.

Notes Receivable: A note payable held by a governmental unit.

Object: As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies. See also **Activity Classification**, **Functional Classification**, and **Object Classification**.

Object Classification: A grouping of expenditures on the basis of goods or services purchased; for example, personal services, materials, supplies and equipment. See also **Functional Classification** and **Activity Classification**.

Obligations: Amounts that a governmental unit may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

Obsolescence: The decrease in the value of fixed assets resulting from economic, social, technological, or legal changes.

Operating Budget: Operating budgets serve many purposes within a government entity, but they have two primary purposes: (1) to plan the services that are going to be offered during the coming year and set priorities; (2) to conform to legal requirements to ensure that expenditures do not exceed those appropriated. Operating budgets are also called Annual Budgets. See **Budget**.

Operating Expenses: (1) As used in the accounts of governmental enterprises, the term means those costs which are necessary to the maintenance of the enterprise, the rendering of services, the sale of merchandise, the production and disposition of commodities produced, and the collection of enterprise revenues, and (2) the term is also sometimes used to describe expenses for general governmental purposes.

Operating Income: Income of a governmental enterprise that is derived from the sale of its goods and/or services. For example, income from the sale of water by a municipal water utility is operating income. See also **Operating Revenues**.

Operating Revenues: Revenues derived from the operation of governmental enterprises of a business character.

Operating Statement: A statement summarizing the financial operations of a governmental unit for an accounting period as contrasted with a balance sheet which shows financial position at a given moment in time.

Ordinance: A formal legislative enactment by the council or governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Note: The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

Original Cost: The total of assets given and/or liabilities assumed to acquire an asset. In utility accounting, the original cost to the first owner who dedicated the plant to service of the public.

Overhead: Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditures which do not become an integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.

Overlapping Debt: The proportionate share of the debts of local governmental units located wholly or in part within the limits of the reporting government which must be borne by property within each governmental unit.

Note: Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessments receivable in each jurisdiction, which will be used wholly or in part to pay off the debt to total assessments receivable, which will be used wholly or in part for this purpose.

Pay-As-You-Go: A method of financing improvements that refers to the allocation of a significant portion of operating revenues each year to a revenue fund. The monies in this fund are to be used for annual improvements or saved until they are sufficient for large projects. A regular allocation

made from the operating budget to smooth budget allocations for expenditures and eliminate the need for bond financing. Sometimes referred to as pay-as-you-acquire financing.

Pay-As-You-Use: A method of financing long-term improvements by serial debt issues with maturities arranged so that the retirement of debt coincides with the depreciation or useful life of the improvement. In theory, the interest and debt retirement charges paid by each generation of taxpayers or users coincide with their use and enjoyment of the improvement. Under pay-as-you-use, each user group pays for its own improvements. No one is forced to provide free goods or services for a future generation or to contribute toward facilities for a community in which he or she will not live, nor will new members of the community derive benefits from improvements that they have not assisted in financing.

Prior Years' Tax Levies: Taxes levied for fiscal periods preceding the current one.

Private Trust Fund: A trust fund that will ordinarily revert to private individuals or will be used for private purposes; for example, a fund that consists of guarantee deposits.

Program: A group of related activities performed by one or more organization units for the purpose of accomplishing a function for which the town is responsible.

Proprietary Accounts: Those accounts which show actual financial position and operations, such as actual assets, liabilities, reserves, fund balances, revenues, and expenditures, as distinguished from budgetary accounts.

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

Public Trust Fund: A trust fund whose principal, earnings, or both, must be used for a public purpose; for example, a pension or retirement fund.

Purchase Order: A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Rate Base: The value of utility property used in computing an authorized rate of return as authorized by law or a regulatory commission.

Receipts: This term, unless otherwise qualified, means cash received. See also **Revenue**.

Recoverable Expenditures: An expenditure made for or on behalf of another governmental unit, fund, or department, or for a private individual, firm, or corporation, which will subsequently be recovered in cash or its equivalent.

Refunding Bonds: Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

Replacement Cost: The cost as of a certain date of a property which can render similar service (but need not be of the same structural form) as the property to be replaced. See also **Reproduction Cost**.

Reproduction Cost: The cost as of a certain date of reproducing an exact new property in the same place.

Note: Sometimes this term is designated as "reproduction cost new" to distinguish it from "depreciated reproduction cost," which is the reproduction cost of a given property less the estimated amount of accumulated depreciation applicable to it. In the absence of any modifier, however, the term "reproduction cost" is understood to be synonymous with "reproduction cost new." See also **Replacement Cost**.

Requisition: A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

Reserve: An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure. A Reserve for Inventories equal in amount to the Inventory of Supplies on the balance sheet of a General Fund is an example of such a reserve.

Reserve for Revenue Bond Debt Service: A reserve in a Water and Sewer Operating Fund which represents the segregation of a portion of retained earnings equal to current assets that are restricted to current servicing of revenue bonds in accordance with the terms of a bond indenture.

Reserve for Revenue Bond Retirement: A reserve in a Water and Sewer Operating Fund which represents the segregation of a portion of retained earnings equal to current assets that are restricted for future servicing of revenue bonds in accordance with the terms of a bond indenture.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an order or statute. See also **Ordinance**.

Resources: The actual assets of a governmental unit, such as cash, taxes receivable, land, buildings, etc., plus contingent assets such as estimated revenues applying to the current fiscal year not accrued or collected, and bonds authorized and unissued.

Retained Earnings: The accumulated earnings of a Water and Sewer Operating or Internal Service Fund which have been retained in the fund and which are not reserved for any specific purpose.

Retirement Fund: A fund out of which retirement annuities and/or other benefits are paid to authorized and designated public employees. A retirement fund is accounted for as a Trust Fund.

Revenue: For those revenues which are recorded on the accrual basis, this term designates additions to assets which: (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund in Water and Sewer Operating and Internal Service Funds. The same definition applies to those cases where revenues are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash. See also **Accrual Basis, Modified Accrual Basis, Cash Basis, Net Revenue Available for Debt Service, and Receipts.**

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of a public enterprise. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise's property and are then known as mortgage revenue bonds.

Schedules: (1) The explanatory or supplementary statements that accompany the balance sheet or other principal statements periodically prepared from the accounts. (2) The accountant's or auditor's principal work papers covering his examination of the books and accounts. (3) A written enumeration or detailed list in orderly form. See also **Statements.**

Securities: Bonds, notes, mortgages, or other forms of negotiable or non-negotiable instruments. See also **Investments.**

Short-Term Debt: Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes floating debt, bond anticipation notes, tax anticipation notes, and interim warrants.

Special Assessment: A compulsory levy made by a local government against certain properties to defray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to such properties.

Note: The term should not be used without a modifier (for example, "special assessments for street paving," or "special assessments for street sprinkling") unless the intention is to have it cover both improvements and services, or unless the particular use is apparent from the context.

Special Assessment Bonds: Bonds payable from the proceeds of special assessments. If the bonds are payable only from the collections of special assessments, they are known as "special assessment bonds." If, in addition to the assessments, the full faith and credit of the governmental unit are pledged, they are known as "general obligation special assessment bonds."

Special Assessment Fund: A fund set up to finance and account for the construction of improvements or provision of services which are paid for, wholly or in part, from special assessments levied against benefited property. See also **Special Assessment** and **Special Assessment Bonds.**

Special Assessment Roll: The official list showing the amount of special assessments levied against each property presumed to be benefited by an improvement or service.

Special Fund: Any fund that must be devoted to some special use in accordance with specific regulations and restrictions. Generally, the term applies to all funds other than the General Fund.

Special Revenue Fund: A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government. Includes intergovernmental revenue in the form of state and federal grant funds.

Statements: (1) Used in a general sense, statements are all of those formal written presentations that set forth financial information. (2) In technical accounting usage, statements are those presentations of financial data that show the financial position and the results of financial operations of a fund, a group of accounts, or an entire governmental unit for a particular accounting period. See also **Schedules**.

Statute: A written law enacted by a duly organized and constituted legislative body. See also **Ordinance** and **Resolution**.

Supplemental: (i.e. Supplemental Budget Request) any budgetary request from a department that is over and above their base budget (supplies and contractual accounts). Examples of supplementals include new programs, new personnel, and new capital equipment.

Surety Bond: A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation. An example is a surety bond given by a contractor or by an official handling cash or securities.

Surplus: The excess of the assets of a fund over its liabilities, or if the fund has other resources and obligations, the excess of resources over the obligations. The term should not be used without a properly descriptive adjective unless its meaning is apparent from the context. See also **Fund Balance**, and **Retained Earnings**.

Tax Levy: The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

Tax Levy Ordinance: An ordinance by means of which taxes are levied.

Tax Liens: Claims which governmental units have upon properties until taxes levied against them have been paid.

Note: The term is sometimes limited to those delinquent taxes for the collection of which legal action has been taken through the filing of liens.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Tax Rate Limit: The maximum rate at which a governmental unit may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes; and may apply to a single government, to a class of governments, or to all governmental units operating in a particular area. Overall, tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

Tax Roll: The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

Tax Supplement: A tax levied by a local unit of government which has the same base as a similar tax levied by a higher level of government, such as a state or province. The local tax supplement is frequently administered by the higher level of government along with its own tax. A locally imposed, state-administered sales tax is an example of a tax supplement.

Taxes: Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Note: The term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, water and sewer charges.

Taxes Receivable-Current: The uncollected portion of taxes that a governmental unit has levied, which has become due but on which no penalty for nonpayment attaches.

Taxes Receivable-Delinquent: Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until paid, abated, canceled, or converted into tax liens.

Term Bonds: Bonds that the entire principal of which matures on one date. Also called sinking fund bonds.

Trust and Agency Funds: Funds used to account for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

Trust Fund: A fund consisting of resources received and held by the governmental unit as trustee, to be expended or invested in accordance with the conditions of a trust. See also **Private Trust Fund** and **Public Trust Fund**.

Unappropriated Budget Surplus: Where the fund balance at the close of the preceding year is not included in the annual budget, this term designates that portion of the current fiscal year's estimated revenues which has not been appropriated. Where the fund balance of the preceding year is included, this term designates the estimated fund balance at the end of the current fiscal period.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Utility Fund: See **Water and Sewer Operating Fund**.

VERF: Acronym for "Vehicle & Equipment Replacement Fund"; Contributions from the General, Facilities Management, Fleet Services and the Water and Sewer Operating Funds are used to fund the replacements for all fleet and equipment.

Water and Sewer Operating Fund: This fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the costs of providing water and sewer services are financed through user charges from water and sewer bills.

Working Capital: Financial reserves used to cover the City's liabilities and to allow for day-to-day operations.



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STATISTICAL SECTION

This part of the City of Conroe, Texas comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents	Tables
Financial Trends	1-6
<i>These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.</i>	
Revenue Capacity	7-14
<i>These schedules present information to help the reader assess the factors affecting the City's ability to generate its property and sales taxes.</i>	
Debt Capacity	15-19
<i>These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	20-21
<i>These schedules offer demographic and economic indicators to help the reader understand how the City's financial activities take place and to help make comparisons over time and with other governments.</i>	
Operating Information	22-26
<i>These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

CITY OF CONROE, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year		
	2010	2011	2012
Governmental Activities:			
Net Investment in Capital Assets	\$ 45,594,829	\$ 44,291,192	\$ 46,590,472
Restricted for:			
Severance Pay 2% Sinking Fund	-	-	-
Seized Assets	-	-	-
Red Light Cameras	-	-	-
State Cable Franchise 1% PEG Fee	-	-	-
Debt Service	5,114,405	6,293,542	7,028,107
Special Revenue Funds	-	-	-
Other Purposes	-	-	-
Unrestricted	22,393,150	30,316,480	33,221,815
Total Governmental Activities Net Position	<u>\$ 73,102,384</u>	<u>\$ 80,901,214</u>	<u>\$ 86,840,394</u>
Business-type Activities:			
Net Investment in Capital Assets	\$ 42,313,096	\$ 41,092,795	\$ 38,394,869
Restricted for:			
Debt Service	768,607	2,011,388	3,469,710
Unrestricted	3,482,423	6,574,281	10,849,396
Total Business-type Activities Net Position	<u>\$ 46,564,126</u>	<u>\$ 49,678,464</u>	<u>\$ 52,713,975</u>
Primary Government:			
Net Investment in Capital Assets	\$ 87,907,925	\$ 85,383,987	\$ 84,985,341
Restricted for:			
Severance Pay 2% Sinking Fund	-	-	-
Seized Assets	-	-	-
Red Light Cameras	-	-	-
State Cable Franchise 1% PEG Fee	-	-	-
Debt Service	5,883,012	8,304,930	10,497,817
Special Revenue Funds	-	-	-
Other Purposes	-	-	-
Unrestricted	25,875,573	36,890,761	44,071,211
Total Primary Government Net Position	<u>\$ 119,666,510</u>	<u>\$ 130,579,678</u>	<u>\$ 139,554,369</u>

Effective 2015, GASB 68 was implemented and CIDC is a discrete component unit and is not included.
Effective 2018, GASB 75 was implemented for OPEB.

TABLE 1

Fiscal Year						
2013	2014	2015	2016	2017	2018	2019
\$ 49,087,033	\$ 54,366,984	\$ 53,413,374	\$ 97,563,851	\$ 96,191,181	\$ 103,697,091	\$ 105,543,177
-	-	-	-	-	24,599	25,886
-	-	-	-	-	1,025,255	1,647,201
-	-	-	-	-	353,663	303,683
-	-	-	-	-	449,544	560,187
8,342,744	10,623,507	12,178,899	11,401,030	11,386,141	10,589,482	10,837,081
-	-	-	-	-	3,557,935	3,981,048
-	-	3,290,940	4,032,707	-	-	-
42,229,165	46,836,093	(11,517,169)	(17,337,700)	(12,182,607)	(23,425,202)	(17,866,973)
<u>\$ 99,658,942</u>	<u>\$ 111,826,584</u>	<u>\$ 57,366,044</u>	<u>\$ 95,659,888</u>	<u>\$ 95,394,715</u>	<u>\$ 96,272,367</u>	<u>\$ 105,031,290</u>
\$ 38,080,390	\$ 38,527,503	\$ 43,883,640	\$ 66,592,348	\$ 60,403,915	\$ 62,490,423	\$ 66,615,544
2,883,757	4,169,587	5,455,067	5,455,067	5,779,189	5,000,982	5,119,774
14,536,011	15,274,317	12,468,751	3,414,929	13,757,251	16,037,500	12,945,174
<u>\$ 55,500,158</u>	<u>\$ 57,971,407</u>	<u>\$ 61,807,458</u>	<u>\$ 75,462,344</u>	<u>\$ 79,940,355</u>	<u>\$ 83,528,905</u>	<u>\$ 84,680,492</u>
\$ 87,167,423	\$ 92,894,487	\$ 97,297,014	\$ 164,156,199	\$ 156,595,096	\$ 166,187,514	\$ 172,158,721
-	-	-	-	-	24,599	25,886
-	-	-	-	-	1,025,255	1,647,201
-	-	-	-	-	353,663	303,683
-	-	-	-	-	449,544	560,187
11,226,501	14,793,094	17,633,966	16,856,097	17,165,330	15,590,464	15,956,855
-	-	-	-	-	3,557,935	3,981,048
-	-	3,290,940	4,032,707	-	-	-
56,765,176	62,110,410	951,582	(13,922,771)	1,574,644	(7,387,702)	(4,921,799)
<u>\$ 155,159,100</u>	<u>\$ 169,797,991</u>	<u>\$ 119,173,502</u>	<u>\$ 171,122,232</u>	<u>\$ 175,335,070</u>	<u>\$ 179,801,272</u>	<u>\$ 189,711,782</u>

CITY OF CONROE, TEXAS
CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

TABLE 2

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental Activities:										
General Government	\$ 15,821,856	\$ 16,197,260	\$ 20,069,578	\$ 10,710,512	\$ 11,396,885	\$ 15,956,134	\$ 18,032,626	\$ 16,691,463	\$ 16,320,758	\$ 19,049,426
Finance	1,829,867	1,366,931	2,025,523	1,384,161	1,555,692	1,654,077	2,092,724	2,154,266	2,123,585	2,081,717
Public Safety	24,091,284	24,932,831	25,729,415	26,579,331	31,524,935	36,628,246	38,529,641	41,127,109	39,533,724	43,724,780
Community Development	-	-	-	-	-	-	-	2,035,327	2,143,044	2,879,575
Parks	5,712,279	6,309,608	5,531,230	5,872,870	6,989,269	7,227,345	8,248,715	8,353,387	8,374,548	8,973,409
Public Works	6,858,838	7,462,982	7,202,936	8,408,438	9,658,450	10,252,452	14,263,646	13,578,466	11,674,468	19,615,191
Debt Service:										
Interest and Fiscal Charges	4,935,903	4,908,920	5,649,013	5,928,039	5,749,864	5,079,185	4,603,547	4,953,104	4,938,891	6,694,721
Total Governmental Activities Expenses	59,250,027	61,178,532	66,207,695	58,883,351	66,875,095	76,797,439	85,770,899	88,893,122	85,109,018	103,018,819
Business-Type Activities:										
Water and Sewer	15,432,772	17,552,228	18,470,310	21,378,030	25,440,644	29,304,349	30,902,787	32,915,139	41,500,428	44,861,241
Fleet Services	1,029,431	1,108,717	1,252,899	1,301,942	1,237,286	1,596,959	1,690,402	-	-	-
Total Business-type Activities Expenses	16,462,203	18,660,945	19,723,209	22,679,972	26,677,930	30,901,308	32,593,189	32,915,139	41,500,428	44,861,241
Total Primary Government Expenses	\$ 75,712,230	\$ 79,839,477	\$ 85,930,904	\$ 81,563,323	\$ 93,553,025	\$ 107,698,747	\$ 118,364,088	\$ 121,808,261	\$ 126,609,446	\$ 147,880,060
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 6,725,603	\$ 7,577,554	\$ 8,199,459	\$ 1,982,113	\$ 2,500,520	\$ 3,588,771	\$ 2,774,101	\$ 3,637,237	\$ 3,863,812	\$ 4,747,666
Public Safety	2,430,917	4,350,954	3,725,515	3,489,063	3,835,258	2,746,233	2,030,468	1,781,480	1,614,644	1,586,992
Parks	877,457	1,084,825	1,157,025	1,194,628	1,246,186	1,279,923	1,214,957	1,161,772	1,263,210	1,332,262
Public Works	618,137	722,668	718,931	742,027	696,136	1,256,432	875,737	1,117,197	1,231,274	1,167,360
Operating Grants & Contributions:										
General Government	649,953	1,247,405	1,698,203	1,758,848	2,240,844	1,860,483	2,452,942	2,486,525	2,439,828	3,555,202
Public Safety	87,564	62,070	353,102	494,595	594,235	595,556	826,864	1,053,099	1,025,017	1,592,588
Community Development	-	-	-	-	-	-	-	611,708	487,903	525,906
Public Works	896,259	-	-	104,520	426,960	2,601,443	894,808	-	22,875	45,750
Capital Grants & Contributions										
General Government	-	-	-	-	-	-	-	12,377	650,827	-
Parks	-	-	-	-	-	-	-	-	-	3,205,577
Public Works	-	-	-	-	-	-	155,748	-	618,705	5,774,460
Total Governmental Activities Program Revenues	12,285,890	15,045,476	15,852,235	9,765,794	11,540,139	13,928,841	11,225,625	11,861,395	13,218,095	23,533,763
Business-type Activities:										
Charges for Services:										
Water and Sewer	15,451,810	21,660,846	20,963,406	24,239,291	26,350,214	30,034,855	33,379,807	35,025,871	39,098,028	40,859,420
Service Center	1,088,578	1,156,833	1,211,046	1,297,701	1,359,544	1,852,780	1,952,342	-	-	-
Operating Grants & Contributions:										
Water and Sewer	-	-	-	-	-	-	-	697,566	700,568	989,529
Capital Grants & Contributions										
Water and Sewer	-	-	-	-	-	-	130,785	2,005,738	28,800	80,000
Total Business-type Activities Program Revenues	16,540,388	22,817,679	22,174,452	25,536,992	27,709,758	31,887,635	35,462,934	37,729,175	39,827,396	41,928,949
Total Primary Government Program Revenues	\$ 28,826,278	\$ 37,863,155	\$ 38,026,687	\$ 35,302,786	\$ 39,249,897	\$ 45,816,476	\$ 46,688,559	\$ 49,590,570	\$ 53,045,491	\$ 65,462,712

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Net (Expense) Revenues										
Governmental Activities	\$ (46,964,137)	\$ (46,133,056)	\$ (50,355,460)	\$ (49,117,557)	\$ (55,334,956)	\$ (62,868,598)	\$ (74,545,274)	\$ (77,031,727)	\$ (71,890,923)	\$ (79,485,056)
Business-type Activities	78,185	4,156,734	2,451,243	2,857,020	1,031,828	986,327	2,869,745	4,814,036	(1,673,032)	(2,932,292)
Total Net Expense	<u>\$ (46,885,952)</u>	<u>\$ (41,976,322)</u>	<u>\$ (47,904,217)</u>	<u>\$ (46,260,537)</u>	<u>\$ (54,303,128)</u>	<u>\$ (61,882,271)</u>	<u>\$ (71,675,529)</u>	<u>\$ (72,217,691)</u>	<u>\$ (73,563,955)</u>	<u>\$ (82,417,348)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	\$ 14,490,433	\$ 14,512,982	\$ 15,551,084	\$ 16,887,252	\$ 18,258,675	\$ 20,045,759	\$ 26,473,354	\$ 30,262,334	\$ 31,657,147	\$ 34,613,130
In Lieu of Taxes	480,206	489,904	570,277	587,634	682,113	592,302	682,266	776,838	803,625	883,162
Gross Receipts Tax	4,189,983	4,715,542	4,837,834	5,275,521	5,498,112	5,794,059	6,205,833	6,323,185	6,786,464	7,068,208
Sales and Other Taxes	27,168,790	30,033,856	31,967,819	36,640,659	40,261,541	32,013,059	31,280,147	32,151,158	36,720,480	36,091,913
Hotel Occupancy Taxes	690,112	591,940	801,963	926,572	1,103,093	1,237,267	1,220,471	1,163,561	1,365,057	1,339,915
Mixed Beverage Taxes	173,790	168,103	141,111	149,146	219,547	272,002	298,859	288,852	331,830	317,139
Miscellaneous	811,074	839,882	1,044,394	305,564	413,617	1,807,243	3,446,410	2,870,562	3,640,230	3,923,011
Donations	161,124	193,335	173,978	397,521	110,556	167,455	47,035	51,750	94,740	83,063
Grants and Contributions Not										
Restricted to Specific Programs	1,636,394	872,055	870,190	984,394	1,050,519	1,145,225	1,019,223	1,611,619	1,571,800	1,777,610
Unrestricted Investment Earnings	240,119	176,010	160,852	122,179	135,095	132,911	291,145	517,778	903,985	2,293,186
Net Change in Fair Value of Investments	(83,186)	38,218	14,930	(221,800)	(126,115)	18,778	6,761	(119,860)	(121,586)	169,282
Transfers	642,277	1,300,059	160,208	1,108,072	(104,155)	(1,002,698)	(380,889)	240,845	(567,690)	(315,640)
Total Governmental Activities	<u>50,601,116</u>	<u>53,931,886</u>	<u>56,294,640</u>	<u>63,162,714</u>	<u>67,502,598</u>	<u>62,223,362</u>	<u>70,590,615</u>	<u>76,138,622</u>	<u>83,186,082</u>	<u>88,243,979</u>
Business-type Activities:										
Miscellaneous	31,492	120,155	126,429	356,157	305,613	563,412	306,949	338,943	6,723,274	782,856
Donations	880	105	1,000	500	-	-	-	-	-	158,625
Grants and Contributions Not										
Restricted to Specific Programs	119,062	48,160	576,728	1,500,000	1,030,521	6,612,682	5,004,392	-	-	-
Unrestricted Investment Earnings	24,326	36,412	41,335	32,490	36,200	28,576	109,148	200,594	617,904	2,746,863
Net Change in Fair Value of Investments	(26,802)	52,831	(1,016)	(36,457)	(37,068)	(695)	(1,967)	(6,785)	(30,651)	79,895
Transfers	(642,277)	(1,300,059)	(160,208)	(1,108,072)	104,155	1,002,698	380,889	(240,845)	567,690	315,640
Total Business-type Activities	<u>(493,319)</u>	<u>(1,042,396)</u>	<u>584,268</u>	<u>744,618</u>	<u>1,439,421</u>	<u>8,206,673</u>	<u>5,799,411</u>	<u>291,907</u>	<u>7,878,217</u>	<u>4,083,879</u>
Total Primary Government	<u>\$ 50,107,797</u>	<u>\$ 52,889,490</u>	<u>\$ 56,878,908</u>	<u>\$ 63,907,332</u>	<u>\$ 68,942,019</u>	<u>\$ 70,430,035</u>	<u>\$ 76,390,026</u>	<u>\$ 76,430,529</u>	<u>\$ 91,064,299</u>	<u>\$ 92,327,858</u>
Change in Net Position										
Governmental Activities	\$ 3,636,979	\$ 7,798,830	\$ 5,939,180	\$ 14,045,157	\$ 12,167,642	\$ (645,236)	\$ (3,954,659)	\$ (893,105)	\$ 11,295,159	\$ 8,758,923
Business-type Activities	(415,134)	3,114,338	3,035,511	3,601,638	2,471,249	9,193,000	8,669,156	5,105,943	6,205,185	1,151,587
Total Primary Government	<u>\$ 3,221,845</u>	<u>\$ 10,913,168</u>	<u>\$ 8,974,691</u>	<u>\$ 17,646,795</u>	<u>\$ 14,638,891</u>	<u>\$ 8,547,764</u>	<u>\$ 4,714,497</u>	<u>\$ 4,212,838</u>	<u>\$ 17,500,344</u>	<u>\$ 9,910,510</u>

Effective 2015, CIDC is a discrete component unit and is not included.

Effective 2017, Fleet Services are recognized as Governmental Activities.

CITY OF CONROE, TEXAS

**PROGRAM REVENUES BY FUNCTIONS/PROGRAMS
LAST TEN FISCAL YEARS**

	Fiscal Year		
	2010	2011	2012
Functions/Programs			
Governmental Activities:			
Charges for Services			
General Government	\$ 6,725,603	\$ 7,577,554	\$ 8,199,459
Public Safety	2,430,917	4,350,954	3,725,515
Parks	877,457	1,084,825	1,157,025
Public Works	618,137	722,668	718,931
Operating Grants & Contributions			
General Government	649,953	1,247,405	1,698,203
Public Safety	87,564	62,070	353,102
Community Development	-	-	-
Public Works	896,259	-	-
Capital Grants & Contributions			
General Government	-	-	-
Parks	-	-	-
Public Works	-	-	-
Total Governmental Activities	<u>12,285,890</u>	<u>15,045,476</u>	<u>15,852,235</u>
Business-type Activities:			
Charges for Services			
Water and Sewer	15,451,810	21,660,846	20,963,406
Fleet Services	1,088,578	1,156,833	1,211,046
Operating Grants & Contributions			
Enterprise	-	-	-
Capital Grants & Contributions			
Water and Sewer	-	-	-
Total Business-type Activities	<u>16,540,388</u>	<u>22,817,679</u>	<u>22,174,452</u>
Total Primary Government	<u>\$ 28,826,278</u>	<u>\$ 37,863,155</u>	<u>\$ 38,026,687</u>

Effective 2015, CIDC is a discrete component unit and is not included.

Effective 2017, Fleet Services are recognized as Governmental Activities.

TABLE 3

Fiscal Year						
2013	2014	2015	2016	2017	2018	2019
\$ 1,982,113	\$ 2,500,520	\$ 3,588,771	\$ 2,774,101	\$ 3,637,237	\$ 3,863,812	\$ 4,747,666
3,489,063	3,835,258	2,746,233	2,030,468	1,781,480	1,614,644	1,586,992
1,194,628	1,246,186	1,279,923	1,214,957	1,161,772	1,263,210	1,332,262
742,027	696,136	1,256,432	875,737	1,117,197	1,231,274	1,167,360
1,758,848	2,240,844	1,860,483	2,452,942	2,486,525	2,439,828	3,555,202
494,595	594,235	595,556	826,864	1,053,099	1,025,017	1,592,588
-	-	-	-	611,708	487,903	525,906
104,520	426,960	2,601,443	894,808	-	22,875	45,750
-	-	-	-	12,377	650,827	-
-	-	-	-	-	-	3,205,577
-	-	-	155,748	-	618,705	5,774,460
9,765,794	11,540,139	13,928,841	11,225,625	11,861,395	13,218,095	23,533,763
24,239,291	26,350,214	30,034,855	33,379,807	35,025,871	39,098,028	40,859,420
1,297,701	1,359,544	1,852,780	1,952,342	-	-	-
-	-	-	-	697,566	700,568	989,529
-	-	-	130,785	2,005,738	28,800	80,000
25,536,992	27,709,758	31,887,635	35,462,934	37,729,175	39,827,396	41,928,949
<u>\$ 35,302,786</u>	<u>\$ 39,249,897</u>	<u>\$ 45,816,476</u>	<u>\$ 46,688,559</u>	<u>\$ 49,590,570</u>	<u>\$ 53,045,491</u>	<u>\$ 65,462,712</u>

CITY OF CONROE, TEXAS
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year		
	2010	2011	2012
General Fund			
Reserved	\$ 165,106	\$ -	\$ -
Unreserved	17,838,511	-	-
Nonspendable:			
Prepaid Items	-	120,070	116,910
Inventories	-	25,373	42,871
Restricted for:			
Court Efficiency Fund	-	-	204,460
Court Security Fund	-	-	188,541
Court Technology Fund	-	100,395	-
Juvenile Case Manager	-	-	-
Truancy Prevention Fund	-	-	-
Severance Pay 2% Sinking Fund	-	-	-
Seized Assets	-	236,503	394,828
Red Light Cameras	-	312,564	405,739
State Franchise 1% PEG Fee	-	11,905	54,311
Commercial Vehicle Enforcement Program	-	-	-
Assigned to:			
Tree Mitigation Revenue	-	-	-
Equipment Replacement	2,686,253	2,659,177	3,082,043
General Fund-Balance Appropriations	-	-	-
Self-Funded Insurance	-	-	-
Unassigned	-	19,911,074	23,483,574
Total General Fund	\$ 20,689,870	\$ 23,377,061	\$ 27,973,277
All Other Governmental Funds			
Reserved for:			
Debt Service	\$ 5,028,864	\$ -	\$ -
Unreserved, designated for, reported in:			
Special Revenue Funds - CIDC Fund	4,910,240	-	-
Unreserved, Undesignated for, reported in:			
Capital Project Funds	29,668,367	-	-
Special Projects	740,551	-	-
Restricted for:			
4B Sales Tax	-	5,718,604	6,444,898
Debt Service	-	6,441,765	10,451,194
Capital Project Funds	-	28,774,112	23,677,654
Special Revenue Funds	-	822,755	1,146,480
Committed for:			
CIDC-Land Sales	-	3,439,652	1,621,505
Police Projects-Settlement Proceeds	-	362,504	362,451
TIRZ #2-Property Tax Receipts	-	3	5
TIRZ #3-Property Tax Receipts	-	2,922,942	3,023,439
Conroe MMD#1 Agreement	-	-	-
Conroe Park N. Ind. Park-Infrastructure	-	2,516,382	-
Conroe Tower-Lease Income	-	385,084	466,711
Owen Theatre-Ticket Sales	-	97,514	100,739
Woodlands Township Reg. Participation	-	35,360	44,042
Assigned to:			
Parks Foundation-Donations	-	4,604	4,604
CIDC-Balance Appropriations	-	-	-
Unassigned	-	-	(4,872,753)
Total All Other Governmental Funds	\$ 40,348,022	\$ 51,521,281	\$ 42,470,969

Effective 2015, CIDC is a discrete component unit and is not included.

GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, replaced the categories that previously had been used to classify fund balance. The City implemented GASB No. 54 for fiscal year 2011.

TABLE 4

Fiscal Year						
2013	2014	2015	2016	2017	2018	2019
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
113,750	110,590	107,430	104,270	117,691	123,967	121,801
43,791	42,208	19,681	31,622	39,984	38,540	60,627
151,170	152,115	161,308	158,386	-	-	-
105,605	30,333	-	-	-	-	-
31,497	-	-	-	-	-	-
-	72,160	57,906	60,548	-	-	-
-	2,433	3,392	6,844	-	-	-
15,829	20,266	19,927	19,376	24,980	24,599	25,886
184,389	311,048	413,679	612,575	904,793	1,025,255	1,647,201
416,273	519,200	526,237	526,237	353,663	353,663	303,683
93,998	79,778	142,926	285,076	313,914	449,544	560,187
-	16,032	-	-	-	-	-
15,353	31,353	45,838	75,507	296,658	376,807	323,514
3,906,728	4,977,087	4,418,234	4,031,972	3,107,409	6,347,680	8,177,733
1,751,375	4,352,573	575,163	629,322	1,017,905	1,711,579	4,192,505
-	1,600,000	1,600,000	1,872,000	-	-	-
24,887,074	20,500,016	20,477,898	20,237,960	23,458,420	26,795,709	26,160,875
<u>\$ 31,716,832</u>	<u>\$ 32,817,192</u>	<u>\$ 28,569,619</u>	<u>\$ 28,651,695</u>	<u>\$ 29,635,417</u>	<u>\$ 37,247,343</u>	<u>\$ 41,574,012</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,591,820	4,471,517	-	-	-	-	-
12,260,043	14,537,182	12,084,748	11,356,765	11,569,373	10,802,885	11,292,098
12,796,545	40,358,188	29,207,699	12,409,574	15,019,976	6,015,379	40,029,484
1,446,517	2,313,400	1,965,565	2,363,665	2,994,088	3,557,935	3,981,048
2,461,268	12,300,254	-	-	-	-	-
340,554	-	-	-	-	-	-
8	10	11	25	142	-	-
3,463,184	3,867,574	878,632	447,238	1,817,868	2,931,903	3,672,037
-	-	-	-	-	119,792	567,766
-	-	-	-	-	-	-
385,950	344,253	350,164	319,548	213,004	26,460	-
98,386	30,121	43,738	42,539	49,055	-	-
54,123	63,510	98,322	146,421	194,268	249,487	304,995
-	-	-	-	-	-	-
421,649	-	-	-	-	-	-
-	-	-	-	-	(5,603,466)	(129,972)
<u>\$ 42,320,047</u>	<u>\$ 78,286,009</u>	<u>\$ 44,628,879</u>	<u>\$ 27,085,775</u>	<u>\$ 31,857,774</u>	<u>\$ 18,100,375</u>	<u>\$ 59,717,456</u>

CITY OF CONROE, TEXAS**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year		
	2010	2011	2012
Revenues			
Taxes	\$ 46,779,434	\$ 50,327,235	\$ 53,584,786
Licenses and Permits	1,293,727	1,240,026	1,414,723
Charges for Sales and Services	1,545,589	1,833,902	1,909,626
Lease Income	312,867	332,526	339,640
Fines and Forfeitures	2,247,748	4,204,363	3,480,694
Intergovernmental	3,789,076	2,705,939	3,610,177
Investment Income	290,805	183,455	277,440
Gain (Loss) on Investments	(78,519)	33,809	(9,121)
Penalties and Interest	150,095	107,349	140,798
Sale of Assets	-	3,439,652	1,621,505
Land Sales	751,187	-	-
Miscellaneous	614,992	677,273	830,787
Total Revenues	<u>57,697,001</u>	<u>65,085,529</u>	<u>67,201,055</u>
Expenditures			
General Government	10,469,930	9,858,475	12,912,210
Finance	1,259,066	1,302,032	1,354,043
Public Safety	21,289,975	22,150,568	22,534,671
Community Development	-	-	-
Parks	4,403,634	4,724,826	4,124,585
Public Works	5,269,914	5,772,043	5,519,381
Debt Service:			
Principal Retirement	6,687,970	6,916,093	7,437,033
Interest and Fiscal Charges	4,859,814	4,889,929	5,751,981
Bond Issuance Costs	-	453,738	239,023
Capital Outlay	13,646,743	29,127,940	21,033,141
Total Expenditures	<u>67,887,046</u>	<u>85,195,644</u>	<u>80,906,068</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,190,045)	(20,110,115)	(13,705,013)
Other Financing Sources (Uses)			
Issuance of Bonds and COs	9,270,000	32,080,000	8,970,000
Refunding Bonds Issued	4,035,000	-	7,560,000
Premiums and (Discounts)	425,757	590,506	258,044
Payment to Refunded Bond Escrow Agent	(4,064,917)	-	(7,697,335)
Insurance Proceeds	-	-	-
Transfers In	9,374,078	7,848,088	7,289,803
Transfers Out	(9,796,314)	(6,548,029)	(7,129,595)
Total Other Financing Sources (Uses)	<u>9,243,604</u>	<u>33,970,565</u>	<u>9,250,917</u>
Net Change in Fund Balances	<u>\$ (946,441)</u>	<u>\$ 13,860,450</u>	<u>\$ (4,454,096)</u>
Debt Service as a Percentage of Noncapital Expenditures	21.3%	21.1%	22.0%

Effective 2015, CIDC is a discrete component unit and is not included.

TABLE 5

Fiscal Year						
2013	2014	2015	2016	2017	2018	2019
\$ 60,358,883	\$ 65,879,766	\$ 59,891,274	\$ 65,987,138	\$ 70,396,808	\$ 77,316,094	\$ 80,241,614
1,752,598	2,260,525	3,336,634	2,498,341	3,236,949	3,194,609	4,131,413
1,979,380	1,966,939	2,573,767	2,149,135	2,328,436	2,537,383	2,592,866
331,029	357,568	365,578	370,173	396,898	657,513	591,585
3,344,824	3,693,068	2,595,380	1,877,614	1,735,403	1,583,435	1,518,416
3,342,357	4,312,558	6,202,707	5,349,585	5,775,328	6,816,955	15,959,093
116,658	130,335	130,154	289,731	514,299	892,769	2,292,075
(191,185)	(121,797)	18,538	7,578	(119,860)	(121,586)	169,282
112,655	106,932	129,761	208,097	453,641	200,293	228,837
2,645,283	4,777,829	-	-	-	-	-
-	-	-	-	-	-	-
852,106	627,045	2,116,637	3,820,410	3,245,271	3,668,120	1,959,195
74,644,588	83,990,768	77,360,430	82,557,802	87,963,173	96,745,585	109,684,376
11,444,046	13,396,364	14,835,320	17,279,501	15,176,318	15,774,476	17,776,698
1,333,034	1,421,763	1,540,445	1,880,428	1,979,328	2,045,039	2,067,817
24,048,252	26,836,475	31,447,082	31,980,626	32,763,616	35,827,508	37,694,272
-	-	-	-	2,426,261	2,244,684	2,513,556
4,238,271	4,905,220	5,039,267	5,351,321	5,204,310	5,908,595	6,700,873
6,703,354	7,369,859	8,032,281	10,220,162	8,823,990	9,408,362	9,176,138
13,183,048	7,194,144	5,300,320	8,766,586	9,029,940	8,507,387	7,849,930
5,887,124	5,530,863	4,662,641	4,691,019	4,796,391	5,114,397	6,764,207
433,014	345,651	520,406	162,484	270,944	85,350	445,337
18,897,565	14,557,532	27,735,071	31,299,653	20,545,856	18,366,313	21,908,009
86,167,708	81,557,871	99,112,833	111,631,780	101,016,954	103,282,111	112,896,837
(11,523,120)	2,432,897	(21,752,403)	(29,073,978)	(13,053,781)	(6,536,526)	(3,212,461)
13,080,000	31,100,000	8,795,000	11,275,000	20,110,000	-	42,870,000
12,305,000	-	33,370,000	-	-	6,845,000	-
(11,377,320)	3,637,580	2,843,082	718,839	1,855,211	944,976	5,428,236
13,761,078	-	(36,111,136)	-	-	(7,875,068)	-
-	-	-	-	-	363,722	1,166,057
(12,653,006)	8,258,452	17,073,716	3,970,565	7,088,953	7,058,730	8,208,431
-	(8,362,607)	(18,498,029)	(4,351,454)	(10,244,662)	(6,946,307)	(8,516,513)
15,115,752	34,633,425	7,472,633	11,612,950	18,809,502	391,053	49,156,211
\$ 3,592,632	\$ 37,066,322	\$ (14,279,770)	\$ (17,461,028)	\$ 5,755,721	\$ (6,145,473)	\$ 45,943,750
28.3%	19.0%	14.0%	16.8%	17.2%	16.0%	16.1%

CITY OF CONROE, TEXAS
SPENDING AND GROWTH ANALYSIS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year			
	2010	2011	2012	2013
Expenditures				
General Government	\$ 10,469,930	\$ 9,858,475	\$ 12,912,210	\$ 11,444,046
Finance	1,259,066	1,302,032	1,354,043	1,333,034
Public Safety	21,289,975	22,150,568	22,534,671	24,048,252
Community Development	-	-	-	-
Parks	4,403,634	4,724,826	4,124,585	4,238,271
Public Works	5,269,914	5,772,043	5,519,381	6,703,354
Debt Service - principal	6,687,970	6,916,093	7,437,033	13,183,048
Debt Service - interest	4,859,814	4,889,929	5,751,981	5,887,124
Debt Service - bond issuance costs	-	453,738	239,023	433,014
Capital Outlay	13,646,743	29,127,940	21,033,141	18,897,565
Total	\$ 67,887,046	\$ 85,195,644	\$ 80,906,068	\$ 86,167,708
Distribution of Spending				
General Government	15.4%	11.6%	16.0%	13.3%
Finance	1.9%	1.5%	1.7%	1.5%
Public Safety	31.4%	26.0%	27.9%	27.9%
Community Development	0.0%	0.0%	0.0%	0.0%
Parks	6.5%	5.5%	5.1%	4.9%
Public Works	7.8%	6.8%	6.8%	7.8%
Debt Service - principal	9.9%	8.1%	9.2%	15.3%
Debt Service - interest	7.2%	5.7%	7.1%	6.8%
Debt Service - bond issuance costs	0.0%	0.5%	0.3%	0.5%
Capital Outlay	20.1%	34.2%	26.0%	21.9%
Total	100.0%	100.0%	100.0%	100.0%
Per Capita Expenditures Adjusted for CPI				
Population	56,207	56,257	56,530	61,564
Per Capita	\$ 1,208	\$ 1,514	\$ 1,431	\$ 1,400
CPI Index (National)	218	227	231	234
Per Capita Spending Adjusted to 2010 Dollars	\$ 1,208	\$ 1,458	\$ 1,351	\$ 1,306

The Compounded Average Growth Rate is a useful measure of growth that takes compounding into account over the time period.
Per Capita Spending Adjusted to 2010 Dollars is a measure of spending that is adjusted for purchasing power taking inflation into account.

TABLE 6

Fiscal Year						% CHG	Compounded Average Growth Rate
2014	2015	2016	2017	2018	2019		
\$ 13,396,364	\$ 14,835,320	\$ 17,279,501	\$ 15,176,318	\$ 15,774,476	\$ 17,776,698	69.8%	6.06%
1,421,763	1,540,445	1,880,428	1,979,328	2,045,039	2,067,817	64.2%	5.67%
26,836,475	31,447,082	31,980,626	32,763,616	35,827,508	37,694,272	77.1%	6.55%
-	-	-	2,426,261	2,244,684	2,513,556	12.0%	5.82%
4,905,220	5,039,267	5,351,321	5,204,310	5,908,595	6,700,873	52.2%	4.78%
7,369,859	8,032,281	10,220,162	8,823,990	9,408,362	9,176,138	74.1%	6.36%
7,194,144	5,300,320	8,766,586	9,029,940	8,507,387	7,849,930	17.4%	1.80%
5,530,863	4,662,641	4,691,019	4,796,391	5,114,397	6,764,207	39.2%	3.74%
345,651	520,406	162,484	270,944	85,350	445,337	86.3%	0.31%
14,557,532	27,735,071	31,299,653	20,545,856	18,366,313	21,908,009	60.5%	5.40%
<u>\$ 81,557,871</u>	<u>\$ 99,112,833</u>	<u>\$ 111,631,780</u>	<u>\$ 101,016,954</u>	<u>\$ 103,282,111</u>	<u>\$ 112,896,837</u>	<u>66.3%</u>	<u>5.81%</u>
16.4%	15.0%	15.5%	15.0%	15.3%	15.7%		
1.7%	1.6%	1.7%	2.0%	2.0%	1.8%		
32.9%	31.7%	28.6%	32.4%	34.7%	33.4%		
0.0%	0.0%	0.0%	2.4%	2.2%	2.2%		
6.0%	5.1%	4.8%	5.2%	5.7%	5.9%		
9.0%	8.1%	9.2%	8.7%	9.1%	8.1%		
8.8%	5.3%	7.9%	8.9%	8.2%	7.0%		
6.8%	4.7%	4.2%	4.7%	5.0%	6.0%		
0.4%	0.5%	0.1%	0.3%	0.1%	0.4%		
17.8%	28.0%	28.0%	20.3%	17.8%	19.4%		
100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		
71,592	71,879	71,879	82,275	84,378	87,654		Compounded Growth Rate 5.06%
\$ 1,139	\$ 1,379	\$ 1,553	\$ 1,228	\$ 1,224	\$ 1,288		0.72%
238	238	241	245	250	255		1.74%
\$ 1,045	\$ 1,266	\$ 1,408	\$ 1,094	\$ 1,070	\$ 1,103		-1.00%

CITY OF CONROE, TEXAS**TABLE 7****TAX REVENUES BY SOURCE - GOVERNMENTAL FUNDS****LAST TEN FISCAL YEARS***(MODIFIED ACCRUAL BASIS OF ACCOUNTING)*

Fiscal Year	Property	Sales & Use ⁽¹⁾	Hotel/Motel Occupancy	Franchise	Other	Total
2010	\$ 14,164,088	\$ 27,168,790	\$ 690,112	\$ 4,189,983	\$ 566,461	\$ 46,779,434
2011	14,222,611	30,033,856	591,940	4,715,542	763,286	50,327,235
2012	14,951,252	31,967,819	801,963	4,837,834	1,025,918	53,584,786
2013	16,610,584	36,640,659	926,572	5,275,521	905,547	60,358,883
2014	17,950,171	40,261,541	1,103,093	5,498,112	1,066,849	65,879,766
2015	19,787,780	32,013,059	1,237,267	5,794,059	1,059,109	59,891,274
2016	26,080,220	31,323,407	1,220,471	6,205,833	1,157,207	65,987,138
2017	29,693,214	32,151,158	1,163,561	6,323,185	1,065,690	70,396,808
2018	31,308,638	36,720,480	1,365,057	6,786,464	1,135,455	77,316,094
2019	34,541,277	36,091,913	1,339,915	7,068,208	1,200,301	80,241,614
Change 2010-2019	144%	33%	94%	69%	112%	72%

(1) Effective 2015, CIDC is a discrete component unit and is not included.

CITY OF CONROE, TEXAS**TABLE 8****ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS**

Fiscal Year	Residential Property	Commercial Property	Personal Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2010	\$2,030,626,191	\$1,124,367,371	\$1,101,005,332	\$ 828,644,880	\$3,427,354,014	\$ 0.4200
2011	2,167,059,632	1,136,236,430	985,264,053	838,389,460	3,450,170,655	0.4200
2012	2,313,008,691	1,155,513,957	1,076,071,214	913,635,952	3,630,957,910	0.4200
2013	2,433,878,457	1,361,859,836	1,224,422,172	1,017,472,186	4,002,688,279	0.4200
2014	2,673,472,876	1,434,769,376	1,444,595,982	1,230,012,103	4,322,826,131	0.4200
2015	2,969,005,808	1,544,076,046	1,577,299,368	1,260,587,672	4,829,793,550	0.4200
2016	4,207,510,421	1,933,038,857	1,762,388,483	1,593,198,016	6,309,739,745	0.4200
2017	4,730,146,184	2,143,178,688	1,765,772,483	1,512,848,618	7,126,248,737	0.4175
2018	5,169,879,327	2,265,444,873	1,785,773,366	1,664,971,163	7,556,126,403	0.4175
2019	5,617,851,273	2,641,337,119	1,889,881,854	1,796,740,568	8,352,329,678	0.4175

Source: Montgomery Central Appraisal District

Note: Taxable property in the City is appraised at its market value each year by the Montgomery Central Appraisal District (MCAD).

Tax rates are per \$100 of assessed value.

CITY OF CONROE, TEXAS

**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS**

Fiscal Year	City Direct Rates			Overlapping Rates						
	Operations & Maintenance	General Obligation Debt Service	Total Direct Rate	Montgomery County	Mont. Co. Hospital District	Lone Star College	Conroe ISD	Montgomery ISD	Willis ISD	Conroe MMD#1
2010	\$ 0.2450	\$ 0.1750	\$ 0.4200	\$ 0.4838	\$ 0.0755	\$ 0.1101	\$ 1.2700	\$ -	\$ 1.3700	\$ -
2011	0.2500	0.1700	0.4200	0.4838	0.0754	0.1176	1.2950	-	1.3700	-
2012	0.2500	0.1700	0.4200	0.4838	0.0729	0.1198	1.2900	-	1.3900	-
2013	0.2500	0.1700	0.4200	0.4838	0.0727	0.1160	1.2850	1.3400	1.3900	-
2014	0.2500	0.1700	0.4200	0.4767	0.0725	0.1081	1.2800	1.3400	1.3900	-
2015	0.2500	0.1700	0.4200	0.4767	0.0710	0.1079	1.2800	1.3400	1.3900	-
2016	0.2750	0.1450	0.4200	0.4667	0.0665	0.1078	1.2800	1.3400	1.3900	-
2017	0.2925	0.1250	0.4175	0.4667	0.0665	0.1078	1.2800	1.3700	1.3900	-
2018	0.2925	0.1250	0.4175	0.4667	0.0664	0.1078	1.2800	1.3700	1.3900	-
2019	0.2925	0.1250	0.4175	0.4667	0.0599	0.1078	1.2800	1.3700	1.3900	0.9000

Source: Montgomery County Tax Assessor/Collector

TABLE 9

Overlapping Rates										
Mont. Co. MUD #90	Mont. Co. MUD #92	Mont. Co. MUD #107	Conroe MUD #1	Mont. Co. MUD #132	Mont. Co. MUD #126	Mont. Co. MUD #128A	Mont. Co. MUD #138	Mont. Co. MUD #142	Utility District #3	Utility District #4
\$ 0.6000	\$ 0.6000	\$ 0.7000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0.6000	0.6000	0.7000	-	-	-	-	-	-	-	-
0.6000	0.6000	0.7000	-	-	-	-	-	-	-	-
0.6000	0.6000	0.7000	-	-	-	-	-	-	-	-
0.6000	0.6000	0.7000	-	-	-	-	-	-	-	-
0.6000	0.6000	0.7000	-	-	-	-	-	-	-	-
0.6000	0.6000	0.7000	0.6000	0.7000	0.9000	-	0.8800	-	0.0900	0.0800
0.6000	0.6000	0.7000	0.6000	0.7000	0.9000	-	0.8800	1.0000	0.0900	0.0775
0.6000	0.6000	0.6900	0.6000	0.7000	0.9000	1.1000	0.8800	1.0000	0.0900	0.0775
0.6000	0.6000	0.6800	0.6000	0.7000	0.9000	1.1000	0.8800	1.0000	0.0900	0.0775

CITY OF CONROE, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

TABLE 10

Taxpayer	2019			2010		
	2018 Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	2009 Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
McKesson Corporation	\$ 155,798,317	1	1.87%	\$ 50,317,739	3	1.47%
National Oilwell Varco LP/Brandt	84,265,332	2	1.01%	-		
National Oilwell Varco DHT LP	78,450,170	3	0.94%			
Conroe Hospital Corporation	66,332,660	4	0.79%	72,501,440	1	2.11%
I-45/Loop 336 Associates LLC	53,877,950	5	0.64%			
Entergy Texas Inc.	52,345,600	6	0.63%	26,883,610	8	0.78%
Wal-Mart Real Estate Bus. Trust	51,141,581	7	0.61%	45,946,670	4	1.34%
Conroe Marketplace S C LP	43,192,110	8	0.52%	28,703,210	7	0.84%
Western Rim Investors 2012-3 LP	42,327,150	9	0.51%			
Western Rim Investors 2013-6 LP	41,190,900	10	0.49%			
Maverick Tube Texas Works				53,135,090	2	1.55%
Crown Cork & Seal Company				28,999,810	5	0.85%
Consolidated Communications				28,861,250	6	0.84%
Conroe Regional Medical Center				25,970,426	9	0.76%
MS Energy Service				24,646,430	10	0.72%
	<u>\$ 668,921,770</u>		<u>8.01%</u>	<u>\$ 385,965,675</u>		<u>11.26%</u>

Source: Montgomery Central Appraisal District

CITY OF CONROE, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

TABLE 11

Fiscal Year Ended Sept 30	Original Tax Levy for Fiscal Year	Adjusted Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2010	\$ 14,378,880	\$ 14,478,675	\$ 14,263,883	98.34%	\$ 183,849	\$ 14,447,732	99.79%
2011	14,452,462	14,518,031	14,288,180	98.42%	203,802	14,491,982	99.82%
2012	15,205,842	15,273,485	14,463,042	94.69%	780,412	15,243,454	99.80%
2013	16,858,196	16,806,944	16,610,584	98.83%	157,855	16,768,439	99.77%
2014	18,076,015	18,136,531	17,950,171	98.97%	157,684	18,107,855	99.84%
2015	20,245,827	19,981,925	19,787,780	99.03%	164,495	19,952,275	99.85%
2016	26,641,542	26,530,207	26,191,555	98.72%	271,393	26,462,948	99.75%
2017	29,778,208	29,384,676	29,014,410	98.74%	230,566	29,244,976	99.52%
2018	31,649,428	31,507,578	31,108,498	98.73%	247,108	31,355,606	99.52%
2019	34,964,999	34,626,010	34,359,051	99.23%	-	34,359,051	99.23%

Source: Montgomery County Tax Assessor-Collector

Note: Total Tax Collections to date does not include penalty charges and interest.

CITY OF CONROE, TEXAS
TAXABLE SALES BY CATEGORY
LAST TEN CALENDAR YEARS
(IN THOUSANDS OF DOLLARS)

	Calendar Year		
	2009	2010	2011
Agriculture			
Forestry & Fishing	\$ -	\$ 4	\$ 6
Mining	11,892	11,915	6,053
Construction	28,214	27,992	23,958
Manufacturing	57,968	55,559	75,498
Transportation,			
Communication & Utilities	3,813	4,117	1,524
Wholesale Trade	58,721	56,385	72,428
Retail Trade	745,719	775,226	786,202
Information	23,303	23,282	29,425
Finance,			
Insurance & Real Estate	22,009	20,163	28,683
Services	198,447	193,343	201,872
Other	-	-	-
Total	<u>\$ 1,150,086</u>	<u>\$ 1,167,986</u>	<u>\$ 1,225,649</u>
City and CIDC Direct Sales Tax Rate	2.00%	2.00%	2.00%

Source: Texas Comptroller of Public Accounts

TABLE 12

Calendar Year						
2012	2013	2014	2015	2016	2017	2018
\$ 54	\$ 55	\$ 39	\$ 21	\$ 10	\$ 12	\$ 2
25,385	32,553	53,172	56,577	23,090	29,434	49,496
33,488	31,336	38,737	44,597	38,883	60,709	52,222
115,291	141,766	144,822	107,946	92,886	127,656	204,012
843	562	1,227	2,112	2,627	2,789	3,030
93,319	113,592	139,891	159,804	166,854	196,965	202,984
850,416	952,609	1,033,821	1,046,251	1,035,813	1,017,702	1,037,728
31,573	35,432	42,848	50,631	53,663	46,319	52,855
28,226	37,252	42,252	55,274	55,070	70,288	87,177
218,972	237,869	307,646	307,164	326,144	352,789	387,623
-	-	1	-	31	140	239
<u>\$ 1,397,567</u>	<u>\$ 1,583,026</u>	<u>\$ 1,804,455</u>	<u>\$ 1,830,377</u>	<u>\$ 1,795,071</u>	<u>\$ 1,904,803</u>	<u>\$ 2,077,368</u>
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

CITY OF CONROE, TEXAS**DIRECT AND OVERLAPPING SALES TAX RATES
LAST TEN FISCAL YEARS****TABLE 13**

Fiscal Year	General Fund Primary Government		CIDC Fund Discrete Component Unit	Total Sales Tax Rate
	Sales Tax Rate For General Revenue	Sales Tax Rate For Property Tax Relief	Sales Tax Rate For Economic Development (4B)	
2010	1.00%	0.50%	0.50%	2.00%
2011	1.00%	0.50%	0.50%	2.00%
2012	1.00%	0.50%	0.50%	2.00%
2013	1.00%	0.50%	0.50%	2.00%
2014	1.00%	0.50%	0.50%	2.00%
2015	1.00%	0.50%	0.50%	2.00%
2016	1.00%	0.50%	0.50%	2.00%
2017	1.00%	0.50%	0.50%	2.00%
2018	1.00%	0.50%	0.50%	2.00%
2019	1.00%	0.50%	0.50%	2.00%

Source: City Finance and Administration Department

CITY OF CONROE, TEXAS
SALES TAX REVENUE PAYERS BY INDUSTRY
FISCAL YEARS 2008 AND 2018
(DOLLARS ARE IN MILLIONS)
TABLE 14

Tax Remitter	Fiscal Year 2008				Fiscal Year 2018			
	Number of Filers	% of Total	Tax Liability	% of Total	Number of Filers	% of Total	Tax Liability	% of Total
Agriculture, Forestry & Fishing	28	0.32%	\$ -	0.00%	36	0.28%	\$ -	0.00%
Mining	51	0.58%	0.22	0.85%	116	0.88%	0.99	2.38%
Construction	718	8.15%	0.91	3.50%	1,249	9.52%	1.04	2.51%
Manufacturing	648	7.36%	1.56	6.01%	1,098	8.37%	4.08	9.82%
Transportation, Communication & Utilities	89	1.01%	0.14	0.54%	109	0.83%	0.06	0.15%
Wholesale Trade	500	5.68%	1.73	6.66%	789	6.01%	4.06	9.77%
Retail Trade	3,199	36.32%	15.81	60.88%	4,572	34.85%	20.76	49.96%
Information	100	1.14%	1.05	4.04%	188	1.43%	1.06	2.55%
Finance, Insurance & Real Estate	352	4.00%	0.77	2.96%	459	3.50%	1.75	4.21%
Services	3,060	34.75%	3.78	14.56%	4,466	34.03%	7.75	18.65%
Other	62	0.70%	-	0.00%	40	0.30%	-	0.00%
Total	8,807	100.00%	\$ 25.97	100.00%	13,122	100.00%	\$ 41.55	100.00%

Source: Texas Comptroller of Public Accounts

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the State's revenue.

CITY OF CONROE, TEXAS

**RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities			
	Refunding Bonds, CO Bonds & Sales Tax Revenue Bonds ⁽¹⁾	Capital Leases	Notes	Total Long-Term Debt
2010	\$ 116,322,401	\$ 666,467	\$ 1,343,000	\$ 118,331,868
2011	142,211,540	617,374	1,256,000	144,084,914
2012	144,256,672	566,341	1,165,000	145,988,013
2013	145,034,959	513,293	1,070,000	146,618,252
2014	129,757,386	458,149	971,000	131,186,535
2015	135,705,804	400,827	868,002	136,974,633
2016	138,640,600	341,241	761,002	139,742,843
2017	151,254,904	279,301	648,002	152,182,207
2018	142,295,795	214,914	530,002	143,040,711
2019	182,018,991	147,984	407,002	182,573,977

(1) Presented net of original issuance discounts and premiums.

(2) See Table 20 for personal income and population data.

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Effective 2015, CIDC is a discrete component unit and is not included.

TABLE 15

Business-type Activities					
CO Bond & Revenue Bonds	Capital Leases	Total Long-Term Debt	Total Primary Government	Percentage of Personal Income ⁽²⁾	Per Capita ⁽²⁾
\$ 49,811,369	\$ 4,980,983	\$ 54,792,352	\$ 173,124,220	14.51%	\$ 3,080
53,963,439	4,610,237	58,573,676	202,658,590	15.39%	3,602
71,718,321	4,224,846	75,943,167	221,931,180	16.89%	3,926
76,694,943	3,824,233	80,519,176	227,137,428	17.14%	3,689
92,995,074	3,407,795	96,402,869	227,589,404	14.16%	3,179
105,404,059	2,974,908	108,378,967	245,353,600	15.20%	3,413
101,531,935	2,524,923	104,056,858	243,799,701	13.66%	3,392
121,026,014	2,057,162	123,083,176	275,265,383	12.51%	3,346
116,578,976	1,570,925	118,149,901	261,190,612	10.20%	3,095
209,258,071	1,065,482	210,323,553	392,897,530	14.77%	4,482

CITY OF CONROE, TEXAS

**RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS**

TABLE 16

Fiscal Year	General Bonded Debt Outstanding			Less: Amounts Restricted for Debt Service ⁽¹⁾	Net Total	Percentage of Taxable Assessed Value of Property	Per Capita
	Refunding Bonds	Certificates of Obligation	Total				
2010	\$ 19,084,735	\$ 73,711,569	\$ 92,796,304	\$ 5,114,405	\$ 87,681,899	2.56%	\$ 1,560
2011	16,036,643	90,451,528	106,488,171	6,293,542	100,194,629	2.90%	1,781
2012	19,831,478	90,832,124	110,663,602	7,028,107	103,635,495	2.85%	1,833
2013	15,704,830	84,000,514	99,705,344	8,342,744	91,362,600	2.28%	1,484
2014	12,661,361	117,096,025	129,757,386	10,623,507	119,133,879	2.76%	1,664
2015	45,626,859	90,078,945	135,705,804	12,178,899	123,526,905	2.56%	1,719
2016	43,116,188	95,524,412	138,640,600	11,401,030	127,239,570	2.02%	1,770
2017	40,455,518	110,799,386	151,254,904	11,386,141	139,868,763	1.96%	1,700
2018	47,002,984	95,292,811	142,295,795	10,589,482	131,706,313	1.74%	1,561
2019	44,115,693	137,903,298	182,018,991	10,837,081	171,181,910	2.05%	1,953

*Note: (1) This is the amount restricted for debt service payments on general obligation and certificate of obligation bonds.
Details regarding the City's outstanding debt can be found in the notes to the financial statements.
See Table 8 for property value data.
Population data can be found on Table 20.*

CITY OF CONROE, TEXAS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2019
(DOLLARS IN THOUSANDS)

TABLE 17

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Debt Repaid with Property Taxes			
Montgomery County	\$ 522,350	14.42%	\$ 75,323
Conroe Independent School District	1,207,585	18.40%	222,196
Willis Independent School District	145,813	25.60%	37,328
Lone Star College	579,645	3.77%	21,853
Montgomery Independent School District	366,897	2.99%	10,970
MUD #90	7,350	100.00%	7,350
MUD #92	4,620	100.00%	4,620
MUD #107	22,400	100.00%	22,400
MUD #126	7,065	100.00%	7,065
MUD #132	5,990	100.00%	5,990
MUD #138	12,895	100.00%	12,895
MUD #142	2,100	100.00%	2,100
MUD #148	3,270	100.00%	3,270
Conroe MUD #1	4,520	100.00%	4,520
Conroe MMD #1	20,105	100.00%	20,105
UD #4	10,935	100.00%	10,935
Subtotal, Overlapping Debt			468,920
City Direct Debt (Net of original issuance discounts and premiums)	\$ 182,574		182,574
Total Direct and Overlapping Debt (Estimated \$7,433 Per Capita) (a)			<u>\$ 651,494</u>

Sources: Assessed value data used to estimate applicable percentages provided by Tax Assessor - Collector and Appraisal District. Debt outstanding data provided by each governmental unit.
(a) See Table 20 for population of 87,654.

Note: For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries and dividing it by each unit's total taxable assessed value.

CITY OF CONROE, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year		
	2010	2011	2012
Assessed Value	\$ 3,427,354,014	\$ 3,450,170,655	\$ 3,630,957,910
Debt Limit <5% of assessed value>	\$ 171,367,701	\$ 172,508,533	\$ 181,547,896
Debt Applicable to Limit:			
Total Bonded Debt	\$ 92,520,000	\$ 105,360,000	\$ 109,345,000
Less: Assets in Debt Service Funds available for payment of principal	(5,028,864)	(6,441,765)	(10,451,194)
Total Net Debt Applicable to Limit	87,491,136	98,918,235	98,893,806
Net Legal Debt Margin	\$ 83,876,565	\$ 73,590,298	\$ 82,654,090
Total Net Debt Applicable to the Debt Limit As a Percentage of Debt Limit	51.05%	57.34%	54.47%
Total Net Debt Margin as a Percentage of Debt Limit	48.95%	42.66%	45.53%
Total Bonded Debt as a Percentage of Assessed Value	2.70%	3.05%	3.01%

Computation of Legal Debt Margin:

As a home rule city, the City of Conroe is not limited by the law in the amount of debt it may issue. The City's Charter (Section 9.18) states: The City Council shall have the power under the provisions of the state law to levy, assess and collect an annual tax upon real and personal property within the City to the maximum provided by the Constitution and the general laws of the State of Texas. The City Council shall also have the power to levy occupation taxes on such occupations as consistent with the general laws of the State of Texas.

Article II, Section 5 of the State of Texas Constitution states in part:

...but no tax for any purpose shall ever be lawful for any one year, which shall exceed two and one-half percent of the taxable property of such city.

The tax rate at October 1, 2018 is \$0.4175 per \$100.00 with valuation at 100% of assessed value.

TABLE 18

Fiscal Year						
2013	2014	2015	2016	2017	2018	2019
\$ 4,002,688,279	\$ 4,322,826,131	\$ 4,829,793,550	\$ 6,309,739,745	\$ 7,126,248,737	\$ 7,556,126,403	\$ 8,352,329,678
\$ 200,134,414	\$ 216,141,307	\$ 241,489,678	\$ 315,486,987	\$ 356,312,437	\$ 377,806,320	\$ 417,616,484
\$ 98,475,000	\$ 124,930,000	\$ 128,305,000	\$ 130,980,000	\$ 163,825,000	\$ 171,885,000	\$ 292,200,000
(12,260,043)	(14,537,182)	(12,084,748)	(11,356,765)	(11,569,373)	(10,802,885)	(11,292,098)
86,214,957	110,392,818	116,220,252	119,623,235	152,255,627	161,082,115	280,907,902
\$ 113,919,457	\$ 105,748,489	\$ 125,269,426	\$ 195,863,752	\$ 204,056,810	\$ 216,724,205	\$ 136,708,582
43.08%	51.07%	48.13%	37.92%	42.73%	42.64%	67.26%
56.92%	48.93%	51.87%	62.08%	57.27%	57.36%	32.74%
2.46%	2.89%	2.66%	2.08%	2.30%	2.27%	3.50%

CITY OF CONROE, TEXAS
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS

TABLE 19

Fiscal Year	Water and Sewer Bonded Debt					Coverage
	Utility Service Charge	Less: Adjusted Operating Expenses ⁽¹⁾	Net Available Revenue	Debt Service (2)		
				Principal	Interest	
2010	\$ 15,476,990	\$ 7,753,255	\$ 7,723,735	\$ 1,025,000	\$ 1,839,729	2.70
2011	21,775,264	8,900,768	12,874,496	1,660,000	2,062,585	3.46
2012	20,982,974	8,941,053	12,041,921	1,910,000	2,676,544	2.63
2013	24,277,240	10,516,921	13,760,319	2,595,000	2,839,499	2.53
2014	26,395,316	14,947,138	11,448,178	2,945,000	3,463,381	1.79
2015	30,034,855	18,108,103	11,926,752	3,640,000	3,890,755	1.58
2016	33,379,807	17,104,279	16,275,528	4,240,000	3,816,578	2.02
2017	35,025,871	19,640,520	15,385,351	4,375,000	4,213,988	1.79
2018	39,098,028	27,418,288	11,679,740	5,150,000	4,201,415	1.25
2019	40,859,420	23,498,660	17,360,760	6,545,000	8,375,211	1.16

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) Operating Expenses for Water and Sewer Revenue Bonds are adjusted and shown net of Payment-in-lieu-of-taxes (PILOT), debt service payments, and the following interfund activity: transfers to the General Fund & Conroe Tower Fund for administrative overhead and transfers to the Revenue Debt Service Reserve Fund. Lease principal and lease interest payments for the Siemens Energy Efficiency upgrade project as well as amounts for Accounts Charged Off are also excluded.

(2) Principal & Interest payments include certificates of obligation and refunding bonds, which are secured by the City's ad valorem property taxes. However, the City intends to pay debt service from surplus net revenues of the City's water and sewer system to the extent such revenues are available in any year.

CITY OF CONROE, TEXAS**DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS****TABLE 20**

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2009	55,195	1,208,439	21,894	33.0	11,495	7.4%
2010	56,207	1,192,937	21,224	28.8	12,229	7.6%
2011	56,257	1,317,033	23,411	33.0	11,091	7.8%
2012	56,530	1,313,870	23,242	33.0	11,861	6.5%
2013	61,564	1,325,350	21,528	33.0	12,518	5.1%
2014	71,592	1,607,670	22,456	33.0	13,345	3.9%
2015	71,879	1,614,115	22,456	31.5	12,447	3.8%
2016	71,879	1,785,043	24,834	31.0	15,124	4.2%
2017	82,275	2,200,363	26,744	34.0	15,847	4.2%
2018	84,378	2,560,704	30,348	33.8	17,335	3.6%
2019	87,654	2,841,743	32,420	33.7	17,239	3.3%

Sources: Various school websites, the Conroe Greater Economic Development Council, and the GIS Section of the City of Conroe Website.

CITY OF CONROE, TEXAS

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

TABLE 21

Employer	2019			2010		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Conroe Independent School District	9,794	1	23.05%	6,000	1	21.92%
Montgomery County	2,211	2	5.20%	1,975	2	7.21%
HCA Houston Healthcare Conroe (Conroe Regional Medical Center)	1,700	3	4.00%	1,200	3	4.38%
City of Conroe	816	4	1.92%	479	6	1.75%
NOV Wellbore Technologies (formally NOV Downhole)	647	5	1.52%			
Cantel (formally Medivators, Inc.)	600	6	1.41%			
NOV Fluid Control (3 Locations)	375	7	0.88%			
Turbo Drill	332	8	0.78%			
Consolidated Communications of Texas	320	9	0.75%			
Professional Directional	316	10	0.74%			
NOV Texas Oil Tools	250	11	0.59%			
Borden	226	12	0.53%			
Sadler Clinic			0.00%	600	4	2.19%
National Oilwell Varco - Reed Hycalog (now NOV Wellbore Technologies)			0.00%	550	5	2.01%
Tenaris			0.00%	396	7	1.45%
Wal-Mart			0.00%	300	8	1.10%
National Oilwell Varco - Brandt			0.00%	279	9	1.02%
Byrne Medical			0.00%	243	10	0.89%
	<u>17,587</u>		<u>41.39%</u>	<u>12,022</u>		<u>43.92%</u>

Source:

Greater Conroe Economic Development Council (GCEDC)

<http://www.gcedc.org/research/>



CITY OF CONROE, TEXAS

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTIONS/PROGRAMS LAST TEN FISCAL YEARS

Functions/Programs	2010 ⁽¹⁾	2011 ⁽²⁾	2012	2013 ⁽³⁾	2014 ⁽⁴⁾	2015 ⁽⁵⁾	2016 ⁽⁶⁾	2017 ⁽⁷⁾	2018	2019 ⁽⁸⁾
General Government										
Administration	3	3	2	3	3	3	3	3	3	3
Mayor & Council	2	2	2	2	2	2	2	2	2	3
Arts & Communications	1	1	1	1	-	-	-	-	-	-
Downtown Development	1	1	1	-	-	-	-	-	-	-
Legal	3	3	3	3	3	3	3	3	3	4
Municipal Court	10	10	10	10	10	10	10	10	10	10
CDBG Administration	2	2	2	2	2	2	1	1	1	1
Warehouse Purchasing	5	5	5	5	5	5	4	4	4	4
Human Resources	5	5	5	5	6	6	6	6	6	7
Finance	10	10	10	10	10	10	12	12	12	12
Transportation	-	-	-	-	1	1	1	1	1	2
Information Technology	7	7	11	11	11	11	11	11	11	12
Public Safety										
Police Administration	5	6	5	7	9	9	9	9	9	9
Police Support	29	28	28	28	12	12	13	14	14	14
Police Patrol	64	63	63	63	99	100	102	102	102	102
Police Investigative Services	28	28	29	29	32	33	34	34	34	36
Police Professional Services	14	14	14	15	-	-	-	-	-	-
Police Animal Services	5	5	5	5	5	2	2	2	2	2
Red Light Program	-	1	1	1	1	-	-	-	-	-
Traffic Services	-	2	2	2	2	2	-	-	-	-
Commercial Vehicle Enforcement	-	-	-	-	-	1	1	1	1	1
Fire	88	88	88	86	87	117	117	129	129	135
Community Development	26	25	13	15	15	19	19	19	19	23
Parks										
Parks & Rec. Administration	13	13	2	2	2	2	2	4	4	4
Recreation Center	5	5	5	5	6	6	6	5	5	5
Aquatic Center	7	7	7	7	7	7	7	7	7	7
Parks Operations	-	-	11	11	11	11	11	10	10	12
Public Works										
Drainage Maintenance	7	7	7	7	7	7	8	8	8	8
Streets	28	28	28	28	28	27	36	36	36	31
Signal Maintenance	-	2	2	3	3	3	4	4	4	4
Sign Maintenance	-	-	-	-	-	-	-	-	-	8
Engineering	-	-	8	21	21	22	22	22	23	23
Conroe Tower	1	1	1	1	1	1	1	1	1	1
Hotel/Motel Occupancy Tax	2	2	3	3	4	4	4	4	4	4
Component Unit										
Oscar Johnson, Jr. CC	4	4	4	4	4	4	4	4	4	4
Conroe Industrial Development	-	-	-	5	4	4	4	4	4	4

TABLE 22

	2010 ⁽¹⁾	2011 ⁽²⁾	2012	2013 ⁽³⁾	2014 ⁽⁴⁾	2015 ⁽⁵⁾	2016 ⁽⁶⁾	2017	2018	2019
Water & Sewer										
Utility Billing	9	9	9	9	9	9	10	10	10	11
Public Works	6	6	5	5	6	6	7	7	7	7
Water Conservation	-	-	-	1	1	1	-	-	-	-
Water	15	15	15	15	15	11	12	12	12	16
Wastewater Treatment	11	11	11	11	10	10	11	11	11	14
Sewer	20	20	20	20	20	12	18	18	18	18
Pump & Motor Maint.	7	7	7	7	6	6	9	9	9	9
Project Engineering	12	13	13	-	-	-	-	-	-	-
Project Construction	17	17	17	17	17	29	-	-	-	-
Fleet Services	7	6	6	7	8	8	8	8	8	10
Self Funded Insurance	1	1	1	1	-	-	-	-	-	-
Total	<u>480</u>	<u>483</u>	<u>482</u>	<u>493</u>	<u>505</u>	<u>538</u>	<u>534</u>	<u>547</u>	<u>548</u>	<u>580</u>

Source: City Finance Department.

Notes:

- (1) In FY 2010, Police Animal Services was added to the Public Safety function. Hotel/Motel Occupancy Tax was added.
- (2) In FY 2011, Red Light Cameras and Traffic Services were added to the Public Safety function and Signal Maintenance was added to the Public Works function.
- (3) In FY 2013, Downtown Development was moved to the Conroe Industrial Development Corporation (CIDC) Fund; Engineering and Project Engineering were combined; and Water Conservation was added.
- (4) In FY 2014, The Arts & Communications position was moved to the Recreation Center; the Self Funded Insurance position was moved to Human Resources; One position previously in CIDC was moved to the newly created Transit fund; the Communications Officers in Police Support were moved to Police Patrol; the positions in Professional Services were moved to Police Administration, Police Patrol, and Criminal Investigations; and the secretary position previously in Waste Water Treatment Plant was moved to Public Works.
- (5) In FY 2015, the citizens voted to eliminate Red Light Cameras thereby moving the position to Police Patrol Department; the Animal Shelter was out-sourced to a private company reducing the number of positions needed; the Commercial Vehicle Enforcement division was added; the annexation of April Sound included the need for another Fire Station which increased the number of Fire personnel by 30; and four positions from Water and eight positions from Sewer were moved to Project Construction.
- (6) In FY 2016, the Project Construction division was closed and all remaining positions were transferred to the General Fund and Water & Sewer Fund.
- (7) In FY 2017, the Parks Superintendent position was transferred from Parks Operations to Parks & Rec Administration and the Recreation Manager position was transferred from Recreation Center to Parks & Rec Administration.
- (8) In FY 2019, the Sign Maintenance department was created, some of the employees were previously assigned to Streets.

CITY OF CONROE, TEXAS

OPERATING INDICATORS BY FUNCTIONS/PROGRAMS LAST TEN FISCAL YEARS

Functions/Programs	Fiscal Year		
	2010	2011	2012
General Government			
Building Permits Issued	645	489	520
Building Inspections Conducted	16,950	15,317	14,957
Police			
Physical Arrests	4,163	3,915	4,313
Parking Violations	2,485	3,113	4,554
Traffic Violations	13,865	26,673	27,181
Fire			
Emergency Responses	5,425	6,111	6,417
Fires Extinguished	180	320	133
Inspections	2,863	2,724	1,675
Refuse Collection			
Refuse Collected (tons per day) (a)	58.07	38.00	37.50
Recyclables Collected (tons per day) (a)	0.61	9.48	12.10
Other Public Works			
Street Resurfacing (miles)	1.50	5.63	2.20
Potholes Repaired (b)	N/A	N/A	550
Parks and Recreation			
Athletic Field Permits Issued	288	326	297
Community Center Admissions	298,261	307,662	366,045
Water			
New Connections (c)	387	787	400
Water Main Breaks	770	888	800
Average Daily Consumption (thousands of gallons)	8,554	11,291	9,893
Peak Monthly Consumption (thousands of gallons)	384,058	500,038	395,510
Wastewater			
Average Daily Sewage Treatment (thousands of gallons)	7,000	7,000	7,000
Transit			
Total Route Miles - OJJCC	8,100	7,140	8,330
Total Route Miles - Conroe Connection (d)	-	-	-
Passenger - OJJCC	13,140	12,175	12,222
Passenger - Conroe Connection (d)	-	-	-

Source: Various City Departments

Notes:

(a) Refuse Collection information is provided by a private waste company.

(b) No operating indicators are available for potholes repaired for the Other Public Works function prior to 2012.

(c) Estimate was utilized for FY2012.

(d) Conroe Connection began service in FY2015

TABLE 23

Fiscal Year						
2013	2014	2015	2016	2017	2018	2019
789	1,443	1,486	1,089	1,453	1,667	1,803
16,995	17,871	20,924	20,365	25,995	33,783	37,836
4,758	4,502	4,289	4,237	4,805	4,815	4,649
2,972	3,724	2,560	1,672	798	802	1,798
15,482	16,142	14,449	12,919	20,302	23,148	25,419
7,124	7,083	8,427	9,018	8,784	10,261	10,208
129	222	204	244	274	312	240
1,017	1,778	1,333	2,537	2,540	3,034	1,678
58.00	41.00	73.20	65.58	68.25	70.45	50.87
16.00	10.00	17.20	16.53	16.86	19.35	14.83
5.10	9.00	11.00	3.00	9.00	6.00	5.00
582	415	2,193	1,360	2,011	2,500	1,850
304	290	292	272	247	194	216
424,640	353,024	422,884	452,564	461,683	452,174	476,207
736	923	613	2,418	790	892	992
775	692	1,072	622	495	885	781
9,652	9,189	9,249	9,770	9,990	14,000	10,202
393,936	377,559	281,344	415,278	381,427	413,795	433,717
7,000	7,200	7,800	7,700	7,900	8,200	9,020
11,219	12,240	9,912	11,018	12,145	13,425	20,100
-	-	54,108	83,258	85,373	92,668	131,357
14,020	14,232	18,420	19,984	16,329	16,825	17,747
-	-	22,811	34,487	27,650	33,633	48,430

CITY OF CONROE, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTIONS/PROGRAMS

LAST TEN FISCAL YEARS

Functions/Programs	Fiscal Year		
	2010	2011	2012
Police			
Stations	1	1	1
Zone Offices	1	1	1
Patrol Units	46	48	46
Fire Stations	5	5	5
Refuse Collection			
Collection trucks	8	8	8
Other Public Works			
Streets (miles)	248.00	268.00	276.00
Streetlights	3,200	3,200	3,518
Traffic Signals	6	6	80
Parks and Recreation			
Acreage	354.00	354.00	407.00
Playgrounds	17	18	19
Baseball/Softball Diamonds	28	25	27
Soccer/Football Fields	18	21	18
Community Centers	4	4	4
Water (b)			
Water Mains (miles)	340.61	342.44	367.00
Fire Hydrants	2,996	3,009	3,009
Storage Capacity (thousands of gallons)	9,490	11,490	11,490
Wastewater (b)			
Sanitary Sewers (miles)	357.65	360.21	389.00
Storm Sewers (miles) (a)	40.162	40.280	41.720
Treatment capacity (thousands of gallons)	10,000	10,000	10,000
Transit			
Buses	4	4	4
Vans	-	-	-

Source: Various City Departments

Notes:

(a) Data shown as miles of storm sewers are estimates only. Data is currently being compiled for retroactive infrastructure reporting.

(b) Estimates were utilized for FY2010.

TABLE 24

Fiscal Year						
2013	2014	2015	2016	2017	2018	2019
1	1	1	2	1	1	1
1	1	1	1	1	1	1
55	56	56	56	59	68	73
5	5	6	6	6	7	7
8	9	10	10	12	12	13
270.00	270.00	315.00	350.00	346.00	346.00	420.00
3,530	3,550	3,550	3,550	3,321	4,300	3,994
82	102	110	125	105	120	120
407.00	407.00	407.00	407.00	407.00	407.00	492
19	19	19	20	20	20	20
27	27	27	27	27	27	21
18	18	18	18	18	18	19
4	4	4	4	4	4	5
403.00	403.00	409.50	417.22	444.00	461.00	479.00
3,009	3,335	3,410	3,032	3,084	3,085	3,115
11,490	11,490	11,490	11,589	12,849	13,250	12,349
391.00	398.00	404.00	427.10	432.00	421.00	419.00
42.000	42.953	49.000	50.530	50.530	108.000	139.000
10,000	10,000	10,000	10,000	12,000	12,000	12,000
4	4	8	4	4	6	6
-	-	-	2	2	2	2

CITY OF CONROE, TEXAS**WATERWORKS SYSTEM - TOP TEN WATER & SEWER USERS (IN GALLONS)**

AS OF SEPTEMBER 30, 2019

TABLE 25

Customer	Fiscal Year Total 2019 Water Consumption	Fiscal Year Total 2019 Water Revenues	Percent of Total 2019 Water Revenues
EvoQua Water Technologies LLC	155,655,000	\$ 432,734	3.1%
Borden Inc.	96,404,000	274,534	2.0%
Ball Metal Container Group	72,371,000	213,151	1.5%
The Geo Group	52,923,000	157,561	1.1%
Montgomery County MUD #126	51,565,000	159,452	1.1%
Crown Cork & Seal	27,182,000	91,215	0.7%
Montgomery County Jail	23,095,000	78,799	0.6%
Strata Woodland	22,812,000	78,284	0.6%
Houston Methodist Hospital	22,401,000	70,745	0.5%
The Geo - Montgomery Processing	18,088,000	66,087	0.5%

Customer	Fiscal Year Total 2019 Sewer Consumption	Fiscal Year Total 2019 Sewer Revenues	Percent of Total 2019 Sewer Revenues
EvoQua Water Technologies LLC	155,655,000	\$ 613,527	4.1%
Borden Inc.	96,404,000	380,078	2.5%
Ball Metal Container Group	71,692,000	282,713	1.9%
City of Willis	62,565,000	100,795	0.7%
The Geo Group	52,915,000	208,732	1.4%
Montgomery County MUD #126	51,565,000	207,688	1.4%
Crown Cork & Seal	27,182,000	107,344	0.7%
Montgomery County Jail	23,095,000	91,241	0.6%
Strata Woodland	22,812,000	91,158	0.6%
Houston Methodist Hospital	22,401,000	90,326	0.6%

CITY OF CONROE, TEXAS
WATER AND SEWER RATES
AS OF SEPTEMBER 30, 2019

TABLE 26

Minimum Monthly Base Charge By Meter Size

Meter Size	Minimum Base Charge	Life Line Base Charge
5/8 Inch*	\$ 12.48	\$ 9.36
1 Inch	18.72	15.60
1.5 Inch	26.00	22.88
2 Inch	36.40	33.28
3 Inch	47.84	47.84
4 Inch	67.60	67.60
6 Inch	93.60	93.60
8 Inch	150.80	150.80
10 Inch	260.00	260.00

* Typical residential meter size.

A Surface Water Fee was implemented to recover expenses the City incurred participating in the Groundwater Reduction Plan with the San Jacinto River Authority. This charge is assessed at \$3.15 per 1,000 gallons of water consumed for residential, sprinkler and commercial customers. The Lone Star Groundwater Conservation District fee is a pass through fee to regulate ground water consumption. This charge is assessed at \$.06 per 1,000 gallons consumed for residential, sprinkler and non-residential customers.

Water and Sewer Service Charges

There is charged and collected each month by the City from the consumers of water and sewer service residing within the limits of the City, the amounts of money hereinafter set out upon the following rates:

Residential and Sprinkler Rates Inside City Limits

Usage	Water Rate Base Charge	Sanitary Sewer Rate
Minimum 0 - 3,999 gallons		\$ 32.36
Per thousand gallons		
4,000 - 10,999 gallons, per thousand	\$ 2.66	3.94
11,000 - 15,999 gallons, per thousand	3.28	
16,000 - 25,999 gallons, per thousand	3.89	
26,000 - 35,999 gallons, per thousand	4.44	
36,000 gallons and over	7.77	
Total Charge at 10,000 gallons		71.94

Non-Residential Rates Inside City Limits

Usage	Water Rate Base Charge	Sanitary Sewer Rate
Minimum 0 - 3,999 gallons		\$ 32.36
Per thousand gallons		
4,000 - 10,999 gallons, per thousand	\$ 2.90	3.94
11,000 - 15,999 gallons, per thousand	3.42	
16,000 - 25,999 gallons, per thousand	4.07	
26,000 - 35,999 gallons, per thousand	4.64	
36,000 - 150,999 gallons, per thousand	8.12	
151,000 gallons and over	2.67	

Residential and Sprinkler/Non-Residential Water & Sanitary Sewer Rates Outside City Limits

The amount to be charged and collected for water and sewer service outside the corporate limits of the City is computed and charged as double the amount established for service inside the City.

Life Line Residential Rates Inside City Limits

Usage	Water Rate Base Charge	Sanitary Sewer Rate
Minimum 0 - 3,999 gallons		\$ 24.28
Per thousand gallons		
4,000 - 10,999 gallons, per thousand	\$ 2.13	3.16
11,000 - 15,999 gallons, per thousand	2.79	
16,000 - 25,999 gallons, per thousand	3.89	
26,000 - 35,999 gallons, per thousand	4.44	
36,000 - and Up	7.77	
Total Charge at 10,000 gallons		55.67

How Does the City of Conroe Compare?

City	Population	2020 Ad Valorem Tax Base	Tax Base Per Capita	FY 20-21 Tax Rate/\$100 AV	Average Home Value	Tax Levy	CY 2019 All Sales Tax Collections	Sales Tax Per Capita	FY 20-21 General Fund Revenues	FY 20-21 Budgeted Sales Tax (GF Only)	Sales Tax as a % of Revenues	G.O./C.O. Bond Indebtedness	Revenue Bond Indebtedness	Bonded Indebtedness Per Capita	Sales Tax Rate
Baytown	92,984	\$4,250,000,000	\$ 45,707	0.8020	\$ 97,000	\$ 777.94	\$ 22,087,217	\$ 238	\$117,596,530	\$ 16,755,478	14.25%	\$157,515,000	\$ 46,095,000	\$ 2,190	1.25%
Bryan	86,276	5,761,645,807	66,782	0.6290	264,909	1,666.28	22,166,143	257	79,569,863	22,540,000	28.33%	73,690,817	47,879,183	\$ 1,409	1.50%
Conroe	91,079	9,643,029,137	105,875	0.4375	229,646	1,004.70	48,136,558	529	82,932,070	33,764,538	40.71%	204,465,000	226,185,000	4,728	2.00%
*DeSoto	59,159	4,850,000,000	81,982	0.7016	229,043	1,606.86	13,924,324	235	\$49,556,925	10,535,000	21.26%	82,688,250	16,395,851	1,675	2.00%
Galveston	50,446	7,342,000,000	145,542	0.5600	249,763	1,398.67	22,087,217	438	60,971,038	16,300,000	26.73%	56,866,600	93,151,600	2,974	2.00%
League City	109,087	9,100,000,000	83,420	0.5350	242,490	1,297.32	22,680,197	208	84,401,796	22,781,000	26.99%	127,605,000	127,852,788	2,342	2.00%
Missouri City	81,762	6,490,696,167	79,385	0.5980	230,700	1,379.68	10,254,878	125	59,397,292	9,811,750	16.52%	96,230,194	66,334,806	1,988	1.00%
Pearland	127,500	11,221,057,000	88,008	0.7412	231,800	1,718.10	33,215,662	261	86,934,676	22,360,370	25.72%	319,925,000	219,550,000	4,231	1.50%
San Marcos	65,234	6,272,774,779	96,158	0.5930	208,000	1,233.44	36,880,571	565	91,140,984	39,000,000	42.79%	170,957,603	173,687,984	5,283	1.50%
Temple	80,930	4,882,056,874	60,324	0.6727	179,156	1,205.18	23,036,055	285	81,493,689	23,554,500	28.90%	182,185,000	113,960,000	3,659	1.50%
Victoria	67,106	4,397,102,805	65,525	0.6115	174,300	1,065.84	25,670,144	383	50,022,222	15,340,000	30.67%	66,935,000	49,760,000	1,739	1.50%