

City of Conroe, Texas Annual Operating Budget Fiscal Year 2021-2022



*"To protect and serve the citizens of Conroe
and exceed their expectations."*





MISSION STATEMENT



From left to right, seated are Councilman Todd Yancey, Mayor Jody Czajkoski, and Councilwoman Marsha Porter, standing are Councilman Duke W. Coon, Councilman Curt Maddux, and Mayor Pro Tem Raymond McDonald.

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



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S.B. 656 Notice

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$4,503,051 which is a 10.7% percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,565,106.”

On September 9, 2021, the members of the governing body voted on the Fiscal Year 2021-22 Budget as follows:

FOR:

Duke W. Coon
Curt Maddux
Raymond McDonald
Marsha Porter
Todd Yancey

Councilman
Councilman
Mayor Pro Tem
Councilwoman
Councilman

AGAINST:

PRESENT and not voting:

Jody Czajkoski

Mayor

ABSENT:

NONE

Tax Rate Comparison

	<u>FY 20-21</u>	<u>FY 21-22</u>
Total Property Tax Rate:	\$0.4375	\$0.4375
No-New-Revenue Rate:	\$0.4356	\$0.4064
Effective M&O Tax Rate:	\$0.3125	\$0.3125
Voter-Approval Tax Rate:	\$0.4596	\$0.4603
Debt Tax Rate:	\$0.1250	\$0.1250

Total Municipal Debt Obligations (secured by property taxes):

\$327,340,000

\$347,635,000

*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 01, 2020

Christopher P. Morrell

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, 2020.

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 2021-2022

Listing of City Officials

Elected Officials

Mayor	Jody Czajkoski
Councilman Place 1	Todd Yancey
Councilman Place 2	Curt Maddux
Councilman Place 3	Duke W. Coon
Councilman Place 4	Raymond McDonald
Councilman Place 5	Marsha Porter
Municipal Court Judge	Mike Davis
Mayor Pro Tem	

Appointed Officials

City Administrator	Paul Virgadamo, Jr.
City Secretary	Soco Gorjon
City Attorney	Gary Scott
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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CITY OF CONROE

Est. 1904

October 1, 2021

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, 2021, and ending September 30, 2022, 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 21-22 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 21-22 is \$260,332,812 - however, exclusive of interfund transfers that are effectively counted twice, the actual budget is \$197,700,074. 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 the 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 2021 updated Strategic Plan, including specific goals and strategies, can be seen immediately following this cover letter.

Population Growth and 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 92,648, representing an additional 1.7% 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 21-22 budget.

The Texas economy has shown positive signs of recovery in 2021. The unemployment rate in Texas decreased by 7.2% from May 2020 to April 2021. In April 2021, the Texas unemployment rate was 6.3% compared to the national rate of 5.7%. According to the Federal Reserve Bank of Dallas's May 25, 2021 Texas Economic Indicators report, "The Texas economic recovery showed mixed signs in April as payroll growth softened but most other indicators of activity posted solid gains." Additionally, according to the June 14, 2021 Houston Economic Indicators report "Houston metropolitan area payrolls continued to increase in April to 94.5% of February 2020 levels—after shifting up in March when the state removed most pandemic restrictions on businesses, and the economy bounced back from Winter Storm Uri."

Local sales tax for June 2021 totaled \$908 million in the State of Texas, an increase of 32% compared to June 2020. Conroe's sales tax collections for June 2021 (April Sales) totaled \$4,850,037, which is a 37% increase compared to last year. Additionally, collections are up by 12% this fiscal year compared to this point in the last fiscal year.

In the City of Conroe, our taxable assessed value has increased through appraisals as well as new construction. New construction has increased with the number of building permits issued in Conroe is up by 37% and single-family housing up 54% through May 2021. The value of construction has increased by 31% over this same time period. Our unemployment rate was at 6.6% in April 2021 and has been comparable to regional levels and slightly higher than national levels over the past year. The overall decrease in unemployment in Conroe is 7.2% as of April 2021 compared to May 2020.

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 1% increase (excluding significant one-time audit collections) over the previous year's estimate in sales tax revenue for the upcoming year. As compared to the previous year's adopted budget, sales tax revenue is anticipated to increase by 21%.

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 \$250,692. The City tax levy on that amount will be \$1,097. This is a monthly cost of \$91.42; 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 2021 is 20%. Below is a breakdown of the 2021 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 2021 tax rates; however, it does not reflect the various exemptions that are available for residential property.

Entity	2021 Tax Rate	Levy on Avg. Home
Conroe Independent School District	\$1.1760	\$2,948.14
Montgomery County	0.4312	1,080.98
City of Conroe	0.4375	1,096.78
Lone Star College	0.1078	270.25
Montgomery County Hospital District	0.0567	142.14
Total	\$2.2092	\$5,538.29

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 2021 tax rates.

Montgomery County Property Tax Rates			
Panorama Village	\$ 0.6852	Conroe	\$0.4375
Willis	0.5869	Montgomery	0.4000
Magnolia	0.4645	Shenandoah	0.1799
Oak Ridge North	0.4900		

Other Texas Cities Property Tax Rates			
Baytown	\$ 0.8020	Missouri City	\$ 0.6300
Desoto	0.7016	Victoria	0.6115
Pearland	0.7412	Galveston	0.5799
Temple	0.6727	League City	0.5485
Bryan	0.6300	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 \$454,634,342, or 4.7%. New improvements and new personal property added over \$357,738,404 to the roll. Newly annexed property added approximately \$2,784,490 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, however, to fund our operations adequately in a wet year.

For residential/sprinkler and commercial customers, the budget maintains current water and sewer rates from 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 fiscal year 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 18-19.

Minimum Monthly Base Charge by Meter Size

	FY	%	FY	%	FY	%	FY	%
	<u>18-19</u>	<u>Incr.</u>	<u>19-20</u>	<u>Incr.</u>	<u>20-21</u>	<u>Incr.</u>	<u>21-22</u>	<u>Incr.</u>
5/8 inches	\$12.48	4.0%	\$12.48	0.0%	\$12.48	0.0%	\$12.48	0.0%
1 inch	18.72	4.0%	18.72	0.0%	18.72	0.0%	18.72	0.0%
1.5 inches	26.00	4.0%	26.00	0.0%	26.00	0.0%	26.00	0.0%
2 inches	36.40	4.0%	36.40	0.0%	36.40	0.0%	36.40	0.0%
3 inches	47.84	4.0%	47.84	0.0%	47.84	0.0%	47.84	0.0%
4 inches	67.60	4.0%	67.60	0.0%	67.60	0.0%	67.60	0.0%
6 inches	93.60	4.0%	93.60	0.0%	93.60	0.0%	93.60	0.0%
8 inches	150.80	4.0%	150.80	0.0%	150.80	0.0%	150.80	0.0%
10 inches	260.00	4.0%	260.00	0.0%	260.00	0.0%	260.00	0.0%

Residential & Sprinkler Rates Inside City Limits

	FY	%	FY	%	FY	%	FY	%
	<u>18-19</u>	<u>Incr.</u>	<u>19-20</u>	<u>Incr.</u>	<u>20-21</u>	<u>Incr.</u>	<u>21-22</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	2.66	4.0%	2.66	0.0%	2.66	0.0%	2.66	0.0%
11 - 15	3.28	4.0%	3.28	0.0%	3.28	0.0%	3.28	0.0%
16 - 25	3.89	4.0%	3.89	0.0%	3.89	0.0%	3.89	0.0%
26 - 35	4.44	4.0%	4.44	0.0%	4.44	0.0%	4.44	0.0%
36 and up	7.77	4.0%	7.77	0.0%	7.77	0.0%	7.77	0.0%
Sewer Rates								
0 - 3 (minimum charge)	\$32.36	15.0%	\$38.83	20.0%	\$41.55	7%	\$41.55	0.0%
4 and up	3.94	15.0%	4.73	20.0%	5.06	7%	5.06	0.0%
Maximum Charge at 10,000 gallons	59.94	15.0%	71.94	20.0%	76.97	7%	76.97	0.0%

Lifeline Rates - Over 65 and/or disabled customers

	Lifeline	%
	<u>21-22</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	\$59.28	23%

Commercial Rates Inside City Limits	FY	%	FY	%	FY	%	FY	%
	<u>18-19</u>	<u>Incr.</u>	<u>19-20</u>	<u>Incr.</u>	<u>20-21</u>	<u>Incr.</u>	<u>21-22</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	2.90	4.0%	2.90	0.0%	2.90	0.0%	2.90	0.0%
11 - 15	3.42	4.0%	3.42	0.0%	3.42	0.0%	3.42	0.0%
16 - 25	4.07	4.0%	4.07	0.0%	4.07	0.0%	4.07	0.0%
26 - 35	4.64	4.0%	4.64	0.0%	4.64	0.0%	4.64	0.0%
36 - 100	8.12	4.0%	8.12	0.0%	8.12	0.0%	8.12	0.0%
101 - 150	8.12	4.0%	8.12	0.0%	8.12	0.0%	8.12	0.0%
151 and up	2.67	4.0%	2.67	0.0%	2.67	0.0%	2.67	0.0%
Sewer Rates								
0 - 3 (minimum charge)	\$32.36	15.0%	\$38.83	20.0%	\$41.55	7.0%	\$41.55	0.0%
4 and up	3.94	15.0%	4.73	20.0%	5.06	7.0%	5.06	0.0%
Surface Water Conversion Fee	FY	%	FY	%	FY	%	FY	%
	<u>18-19</u>	<u>Incr.</u>	<u>19-20</u>	<u>Incr.</u>	<u>20-21</u>	<u>Incr.</u>	<u>21-22</u>	<u>Incr.</u>
Rate per 1,000 gallons	\$3.15	0.0%	\$3.40	7.9%	\$3.40	0.0%	\$3.60	5.9%

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 21-22, the fee will increase from \$3.40 to \$3.60 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).

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	71.94	137.64	148.57
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	-

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 0.5% increase in electricity gross receipts for FY 21-22 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.

Other Revenues

Revenues from residential and commercial building permits are anticipated to increase in FY 21-22 compared to the prior year's budget by 68%. This is a conservative estimate which plans for both ongoing building activity and fluctuations in total construction values. Through May 2021, building permit values have increased by 31% as compared to last year.

Revenues from traffic and criminal fines are expected to decrease in FY 21-22 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 21-22 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 \$1,867,717 in FY 21-22, which is an increase of \$48,438 from last year's budget.

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.

The FY 21-22 budget includes twenty-four (24) new full-time positions. Fourteen (14) of these positions are for the Police and Fire departments. 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.

In all, \$22,830,301 of additional items were requested for FY 21-22, and only \$14,240,129 were funded. Below is a listing of the major new initiatives in the General Fund (\$50,000 or more):

The Parks & Recreation Administration department includes funding the startup costs, establishing the operating budget, staffing, and a lap pool for the Westside Recreation & Aquatic Center, formerly known as the Conroe YMCA. The Aquatic Center is receiving funding to replaster the swimming pool. The Parks Operations is receiving funding for improvements in the Heritage Place park. The Engineering department is receiving funding for a consulting contract with the Goodman Corporation to assist City departments with identifying and prioritizing projects eligible for grants.

The approval of these funding requests addresses immediate needs to provide City services as well as implement the 2021 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.

The FY 21-22 budget includes two (2) new full-time positions and additional funding for merit raises and a market adjustment. In addition to salaries and insurance, personnel expenditures include social security, retirement contributions, worker's compensation, and employee insurance.

Supplemental budget requests were approved in the Water and Sewer Operating Fund to support the service delivery of the system. The Water Department and Sewer Department received funding for repair and rehabilitation of infrastructure. The Conroe Central Wastewater Treatment Plant Department received funding for various equipment.

In all, \$3,792,360 of supplemental items were requested for Water and Sewer operations, and \$3,209,227 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 and Conroe MMD #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 21-22 include: Streets Projects – Road Widening with Improvements - Old Conroe Road South Section and Old Conroe Road North Section in TIRZ #3, Underground

Electrical Conversion - Downtown Alleys, Street Rehab - Tanglewood/Briarwood Phases 1B and 2A and in the Rivershire Area, Sidewalk - Davis - From Pacific to 10th Street. 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. Drainage Projects – Rehab - Alligator Creek Phase 1.

The Conroe Industrial Development Corporation (CIDC) is providing funding for the completion of the Water Plant EST – In the Industrial Park and Technology Park Area.

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 21-22 include: Street Rehab - Tanglewood/Briarwood Phases 1B and 2A and in the Rivershire Area, Sidewalk - Davis - From Pacific to 10th Street. 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. Drainage Projects – Rehab - Alligator Creek Phase 1.

Convention Center Debt Service Fund

The Convention Center Debt Service Fund was established to account for the payment of principal and interest on debt related to the new convention center. These bonds will be used for the payment of design, construction and equipment of the new convention center facilities, related infrastructure, and parking facilities. Property taxes were pledged as the primary revenue source for this fund.

Capital Improvement Program

The City's long-range, 10-year Capital Improvement Program (CIP) encompasses major capital street, facility, parks, drainage, 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 will carry over to FY 21-22 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 and this project is anticipated to be completed in FY 21-22. The CIDC will also be funding the Water Plant EST – In the Industrial Park and Technology Park area project in FY 21-22. 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 21-22 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 21-22 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).

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.

CARES Act – COVID-19 Fund

The CARES Act – COVID-19 Fund was established to account for the City's expenditures related to the pandemic. These grant revenues will primarily fund capital water and sewer projects.

Facilities Management Fund

The Facilities Management Fund primarily accounts for the rental income and expenses of operating the Conroe Tower. Due to increased space requirements for staff, beginning in 2021, relocation of staff will begin. The Utility Billing, Engineering, Building Inspections & Permits, and Fire Admin., and other personnel will be relocated to the Conroe Municipal Center. Additionally, remodeling of the Conroe Tower will begin in the summer of 2021 once all of the tenants have vacated. The additional space will be used to accommodate various departments along with the addition of the CIDC and the Convention & Visitors Bureau departments to the Tower. 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 increased utilities at the Conroe Municipal Center.

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 20-21 with claims and administrative costs exceeding premium and re-insurance income. The City is decreasing the contribution rate for the employer from \$13,116 to \$12,600 per full-time employee in FY 21-22 due to lower than anticipated claim costs. 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 Local Truancy Fund, Municipal Court Efficiency Fee Fund, Municipal Court Local Truancy Prevention Fund, Municipal Court Jury Fund, and Municipal Court Time Payment Reimbursement Fee 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). Increases for a step, merit, and market adjustment are included in the FY 21-22 budget.

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, 1% 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 \$37,382,755, which is equivalent to 137.6 days of operating expenditures (also stated as a 37.7% 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 \$27,220,253, which is 163.3 days of operating expenditures, or 44.7%. 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 21-22 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. For a summary of the FY 21-22 Operating Budget document, refer to the FY 21-22 Budget-in-Brief.

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,

Jody Czajkoski

Jody Czajkoski
Mayor

Conroe Strategic Plan - 2021

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.

- Crichton 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.

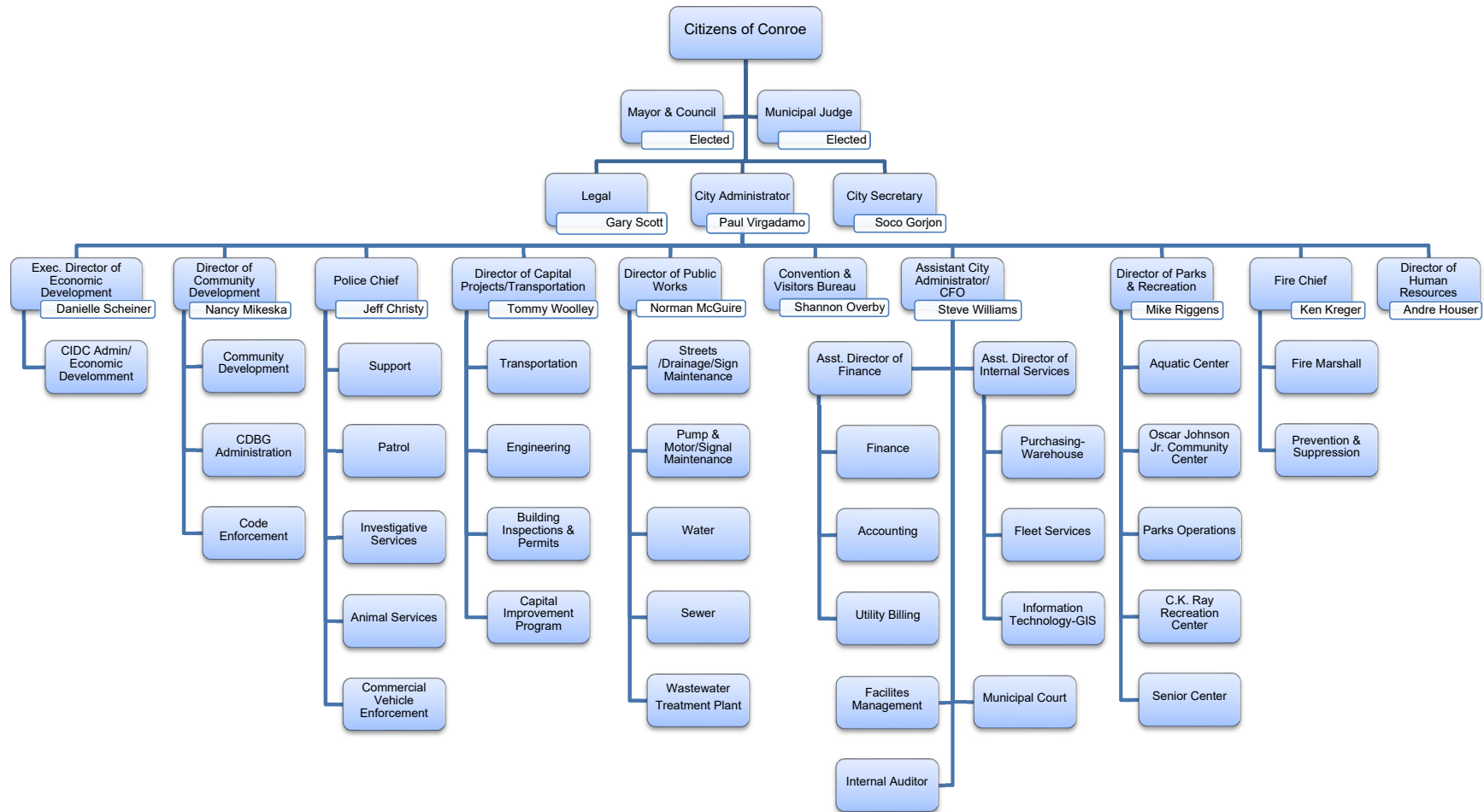
Strategic Issue 9: (Public Safety) There is a need to establish a stand-alone City of Conroe Emergency Operations Center. (in progress)

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



CITY OF CONROE

PERSONNEL SUMMARY

	<u>Actual 2018-2019</u>	<u>Estimated 2019-2020</u>	<u>Budgeted 2020-2021</u>	<u>Budgeted 2021-2022</u>
GENERAL FUND				
001-1041 Administration				
City Administrator	1	1	1	1
Communications Coordinator	1	1	1	1
Administrative Assistant	1	1	1	1
Downtown Manager	0	1	1	1
Assistant Communications Coordinator	0	0	1	1
Subtotal	3	4	5	5
PT Downtown Liaison (Hours)	1,000	1,000	1,000	1,000
PT Administrative Intern (Hours)	520	520	520	520
Subtotal Hours	1,520	1,520	1,520	1,520
001-1042 Mayor & 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	1	1	1	1
Record Management Specialist	0	0	0	1
Subtotal	3	3	3	4
PT Administrative Specialist I (Hours)	1,000	1,000	1,000	1,000
PT Judge (Hours)	0	400	0	0
PT Alternate Judge (Hours)	0	400	0	0
PT Election Clerks (Hours)	0	800	0	0
PT Ballot Clerks (Hours)	0	960	0	0
Subtotal Hours	1,000	3,560	1,000	1,000
001-1044 Transportation				
Transportation Manager	1	1	1	1
Transit Coordinator - Operations	1	1	1	1
Transit Coordinator - Financial Analyst	0	1	1	1
Subtotal	2	3	3	3
PT Engineering Aide (Hours)	1,040	1,040	1,040	1,040
PT Administrative Specialist I (Hours)	0	1,000	1,000	1,000
Subtotal Hours	1,040	2,040	2,040	2,040
001-1060 Legal				
City Attorney	1	1	1	1
Assistant City Attorney	1	2	2	3
Municipal Court Prosecutor	1	0	0	0
Administrative Assistant	1	1	1	1
Subtotal	4	4	4	5
001-1070 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

CITY OF CONROE

PERSONNEL SUMMARY

	<u>Actual</u> <u>2018-2019</u>	<u>Estimated</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>
Deputy Court Clerk II	2	3	3	3
Deputy Court Clerk I	4	3	3	3
Juvenile Case Coordinator	1	1	1	1
Subtotal	9	9	9	9
001-1100 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	1	1	1
Financial Analyst	0	0	0	1
Subtotal	12	13	13	14
PT Financial Analyst (Hours)	999	999	999	0
Management Intern (Hours)	0	130	170	0
Subtotal Hours	999	1,129	1,169	0
001-1110 CDBG Administration				
Assistant Coordinator	1	0	0	0
Marketing Manager	0	1	1	1
Subtotal	1	1	1	1
001-1120 Purchasing - Warehouse				
Purchasing Manager	1	1	1	1
Buyer	1	1	1	1
Warehouse Technician	2	2	2	2
Subtotal	4	4	4	4
001-1130 Information Technology				
Information Technology Manager	1	1	1	1
IT Infrastructure Supervisor	1	1	1	1
IT Infrastructure 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	1	1	1
IT Security Analyst	2	1	1	1
GIS Supervisor	1	1	1	1
GIS Analyst	2	2	2	2
Subtotal	12	12	12	12
PT Information Technology Aide (Hours)	0	0	200	0
Subtotal Hours	0	0	200	0
001-1160 Human Resources				
Civil Service Commission	3	3	3	3
Subtotal	3	3	3	3

CITY OF CONROE

PERSONNEL SUMMARY

	<u>Actual</u> <u>2018-2019</u>	<u>Estimated</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>
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	2
Employee Specialist	1	1	1	1
Human Resources Clerk	1	1	1	1
Subtotal	7	7	7	8
PT Switchboard Operator (Hours)	1,500	1,000	1,000	1,000
PT Receptionist (Hours)	1,300	800	800	800
PT Human Resources Clerk (Hours)	0	1,000	1,000	1,000
Subtotal Hours	2,800	2,800	2,800	2,800
001-1201 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 II	1	1	1	1
Subtotal	9	9	9	9
PT Administrative Intern (Hours)	0	0	400	0
Subtotal Hours	0	0	400	0
001-1202 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	2	2	2
Facilities Maintenance Assistant I	0	1	1	1
Administrative Specialist I	0	0	1	1
Subtotal	14	14	15	15
PT Switchboard Operator (Hours)	400	400	400	400
Subtotal Hours	400	400	400	400
001-1203 Police Patrol				
Lieutenant	3	3	3	4
Sergeant	10	10	10	12
Police Officer	67	73	73	77
Communications Supervisor	4	4	4	4
Communications Officer	17	17	17	17
Asset Coordinator	1	1	1	1
Subtotal	102	108	108	115
PT Communications Officer (Hours)	1,800	1,800	1,800	1,800
Subtotal Hours	1,800	1,800	1,800	1,800

CITY OF CONROE

PERSONNEL SUMMARY

<u>Actual</u> <u>2018-2019</u>	<u>Estimated</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>
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The Police Department is authorized to over hire twenty (20) additional Police Officers and two (2) additional Communication Officers.

001-1204 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	1	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	3	2	2	2
Video Evidence Technician	1	2	2	2
Subtotal	36	37	37	37

001-1206 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

001-1209 Police Commercial Vehicle Enforcement Program

Patrol Officer	1	1	1	1
Subtotal	1	1	1	1

001-1300 Fire

Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	1
Deputy Chief	5	5	5	5
Battalion Chief	0	3	6	6
Fire Lieutenant	31	31	31	31
Engine Operator	27	27	27	27
Firefighter	66	66	66	73
Emergency Management Specialist	1	1	1	1
Administrative Specialist II	2	2	1	1
Administrative Assistant	0	0	1	1
Asset Coordinator	1	1	1	1
Subtotal	135	138	141	148

PT Administrative Specialist I (Hours)	0	0	1,000	0
Subtotal Hours	0	0	1,000	0

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

001-1400 Parks & Recreation 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
Recreation Center Supervisor	0	0	0	1
Administrative Specialist III	0	0	0	1
Subtotal	4	4	4	6

CITY OF CONROE

PERSONNEL SUMMARY

	<u>Actual</u> <u>2018-2019</u>	<u>Estimated</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>
PT Administrative Specialist I (Hours)	2,000	2,000	2,000	2,000
PT Administrative Intern (Hours)	1,000	1,000	1,000	1,000
PT Recreation Specialist (Hours)	1,000	0	0	0
PT Customer Service Representative III (Hours)	0	0	0	6,370
PT Customer Service Representative II (Hours)	0	0	0	6,370
PT Maintenance Technician I (Hours)	0	0	0	1,000
Subtotal Hours	4,000	3,000	3,000	16,740
001-1410 CK Ray 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)	400	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	21,790	21,790	21,790	21,790
001-1430 Senior Center				
PT Recreation Specialist (Hours)	0	0	1,000	1,000
PT Recreation Leader II (Hours)	0	0	1,000	1,000
PT Recreation Leader III (Hours)	0	0	1,000	1,000
Subtotal Hours	0	0	3,000	3,000
001-1440 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	2	2	1	1
Aquatic Specialist	0	0	1	1
Subtotal	7	7	7	7
PT Water Safety Instructor (Hours)	13,057	11,000	11,000	12,080
PT Head Lifeguard (Hours)	3,485	2,800	2,800	3,304
PT Lifeguard (Hours)	12,512	10,997	10,997	18,717
PT Assistant Aquatic Coordinator (Hours)	1,792	1,560	1,560	1,560
PT Customer Service Representative III (Hours)	1,293	1,000	1,000	1,000
PT Customer Service Representative II (Hours)	5,611	5,200	5,200	5,200
PT Customer Service Representative I (Hours)	4,058	3,600	3,600	3,600
Subtotal Hours	41,808	36,157	36,157	45,461
001-1450 Parks Operations				
Foreman Parks	1	1	1	1
Maintenance Crew Leader I	3	1	1	1
Maintenance Crew Leader II	0	2	2	2
Maintenance Technician II	0	5	5	5
Maintenance Technician I	8	3	3	3
Facilities Maintenance Coordinator	0	0	0	1
Subtotal	12	12	12	13

CITY OF CONROE

PERSONNEL SUMMARY

	<u>Actual</u> <u>2018-2019</u>	<u>Estimated</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>
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
001-1500 Community Development				
Director of Community Development	1	1	1	1
Assistant Director of Community Development	1	1	1	1
City Planner	1	1	1	1
Administrative Specialist II	1	1	1	1
Permits Supervisor	1	0	0	0
Permit Technician	3	0	0	0
Building Official	1	0	0	0
Building Inspector	8	0	0	0
Building Inspector/Plan Reviewer	1	0	0	0
Code Enforcement Officer	4	4	4	5
Permits and Plan Intake Coordinator	1	0	0	0
Subtotal	23	8	8	9
PT Building Inspector (Hours)	520	0	0	0
PT Permit Technician (Hours)	1,040	0	0	0
PT Administration Intern (Hours)	0	1,000	0	0
Subtotal Hours	1,560	1,000	0	0
001-1530 Drainage Maintenance				
Foreman Drainage/Street Maintenance	1	1	1	1
Maintenance Crew Leader III	4	2	2	2
Maintenance Crew Leader II	0	4	4	4
Maintenance Crew Leader I	3	1	1	1
Subtotal	8	8	8	8
The Drainage Maintenance Division is authorized to overhire one (1) additional Crew Leader II.				
001-1540 Streets Maintenance				
Superintendent Drainage/Street and Sign Maintenance	1	1	1	1
Foreman Drainage/Street Maintenance	1	1	1	1
Maintenance Crew Leader III	5	3	3	3
Maintenance Crew Leader II	0	4	4	4
Maintenance Crew Leader I	16	14	14	14
Maintenance Technician I	8	7	7	7
Maintenance Technician II	0	1	1	1
Subtotal	31	31	31	31
The Streets Maintenance Division is authorized to overhire one (1) additional Crew Leader II and one (1) additional Maintenance Technician I.				
001-1550 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
001-1560 Sign Maintenance				
Foreman Sign Maintenance	1	1	1	1
Sign Technician	1	1	1	1

CITY OF CONROE

PERSONNEL SUMMARY

	<u>Actual</u> <u>2018-2019</u>	<u>Estimated</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>
Assistant Sign Technician	3	3	3	3
Maintenance Crew Leader I	1	1	1	1
Maintenance Technician II	0	1	1	1
Maintenance Technician I	2	1	1	1
Subtotal	8	8	8	8

The Sign Maintenance Division is authorized to overhire one (1) additional Maintenance Technician I.

001-1570 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	1	1	1
Project Engineer	3	2	2	2
Development Coordinator	2	2	2	2
Engineering Project Coordinator	1	1	1	1
Engineering Technician	2	2	2	2
Engineering Aide	5	6	6	6
Senior Engineering Inspector	3	4	4	4
Engineering Inspector	3	2	2	3
Engineering Assistant	1	1	1	1
Subtotal	24	25	25	26

PT Administrative Support Specialist I (Hours)	0	0	1,000	1,000
PT Administrative Intern (Hours)	2,000	1,000	1,000	1,000
PT Engineering Assistant (Hours)	1,000	1,000	1,000	1,000
PT Engineering Aide (Hours)	1,000	1,000	1,000	1,000
Subtotal Hours	4,000	3,000	4,000	4,000

001-1580 Building Inspections & Permits

Building Official	0	1	1	1
Senior Building Inspector	0	1	1	1
Building Inspector	0	7	7	8
Permit Supervisor	0	1	1	1
Permit Technician	0	4	4	4
Permits and Plan Intake Coordinator	0	1	1	1
Subtotal	0	15	15	16

PT Permit Technician (Hours)	0	1,040	3,120	3,120
Subtotal Hours	0	1,040	3,120	3,120

TOTAL GENERAL FUND	482	496	501	525
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WATER & SEWER OPERATING FUND

002-2800 Utility Billing

Utility Billing Manager	1	1	1	1
Senior Meter Technician	1	1	1	1
Meter Technician	4	4	5	5
Senior Account Representative	1	1	1	1

CITY OF CONROE

PERSONNEL SUMMARY

	<u>Actual</u> <u>2018-2019</u>	<u>Estimated</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>
Account Representative	4	4	4	4
Subtotal	11	11	12	12
002-2810 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	0	0	0
Administrative Specialist II	0	2	2	2
Utilities Manager	1	1	1	1
Asset Management Specialist	1	1	1	1
Subtotal	7	7	7	7
002-2820 Water				
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	3	2	2	2
Maintenance Crew Leader I	1	1	1	1
Utility Locator	0	1	1	1
Maintenance Technician II	1	1	2	2
Maintenance Technician I	4	4	3	3
Water Plant Operator	4	4	4	4
Subtotal	16	16	16	16

The Water Division is authorized to overhire one (1) additional Crew Leader II and one (1) additional Maintenance Technician I.

002-2880 Conroe Central Wastewater Plant

Foreman Wastewater Plant	0	0	0	1
WWTP Foreman - Scada Supervisor	0	0	0	1
Wastewater Plant Operator	0	0	0	4
Maintenance Technician I	0	0	0	1
Driver/Press Operator	0	0	0	1
Pump Mechanic	0	0	0	1
Truck Driver	0	0	0	1
Subtotal	0	0	0	10

The Conroe Central Wastewater Plant is authorized to overhire one (1) additional Maintenance Technician I.

002-2881 Wastewater Treatment Plant

Superintendent Wastewater Plant	1	1	1	1
Assistant Superintendent Wastewater Plant	1	1	1	1
Pretreatment Coordinator	1	1	1	1
Pretreatment Technician	1	1	1	1
Foreman Wastewater Plant	0	2	3	2
Wastewater Plant Operator	5	8	9	5
Maintenance Technician I	1	1	2	1
Driver/Press Operator	1	1	2	1
Foreman Wastewater Plant Operations	2	0	0	0
Pump Mechanic	1	1	2	1
Subtotal	14	17	22	14

The Wastewater Treatment Plant is authorized to overhire one (1) additional Maintenance Technician I.

CITY OF CONROE

PERSONNEL SUMMARY

	<u>Actual</u> <u>2018-2019</u>	<u>Estimated</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>
002-2882 Sewer				
Foreman Water and Sewer Maintenance	0	1	1	1
Maintenance Crew Leader III	0	0	0	1
Maintenance Crew Leader II	5	5	5	4
Maintenance Technician II	0	0	1	1
Maintenance Technician I	12	12	11	11
Maintenance Crew Leader I	1	1	1	1
Subtotal	18	19	19	19

The Sewer Division is authorized to overhire one (1) additional Crew Leader II and one (1) additional Maintenance Technician I.

002-2883 Pump & Motor Maintenance				
Superintendent Pump & Motor and Signal 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
Subtotal	9	9	9	9
 TOTAL WATER & SEWER OPERATING FUND	 75	 79	 85	 87

HOTEL OCCUPANCY TAX FUND

004-4010 Convention & Visitors Bureau				
Convention & Visitors Bureau Manager	1	1	1	1
Marketing Manager	1	1	1	1
Visitor Service Manager	1	1	1	1
Tourism Coordinator	1	1	1	1
Subtotal	4	4	4	4
 TOTAL HOTEL OCCUPANCY TAX FUND	 4	 4	 4	 4

CONROE INDUSTRIAL DEVELOPMENT CORP (CIDC) FUND

009-9000 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	1	1	1
Administrative Assistant	1	1	1	1
Subtotal	4	5	5	5
 PT Marketing & Communication Coordinator (Hours)	 999	 0	 0	 0
Subtotal Hours	999	0	0	0
 TOTAL CIDC FUND	 4	 5	 5	 5

FACILITIES MANAGEMENT FUND

025-2500 Facilities Management				
Maintenance Technician II	1	2	2	2
Subtotal	1	2	2	2
 TOTAL FACILITIES MANAGEMENT FUND	 1	 2	 2	 2

CITY OF CONROE

PERSONNEL SUMMARY

	<u>Actual</u> <u>2018-2019</u>	<u>Estimated</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>	<u>Budgeted</u> <u>2021-2022</u>
OSCAR JOHNSON, JR. COMMUNITY CENTER (OJJCC) FUND				
030-3000 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	1,000	1,000
PT Assistant Recreation Coordinator (Hours)	2,000	2,000	2,000	2,000
PT Recreation Leader III (Hours)	13,777	13,777	13,245	13,245
PT Recreation Leader II (Hours)	41,512	41,512	35,070	35,070
PT Recreation Leader I (Hours)	4,000	4,000	4,000	4,000
PT Customer Service Representative III (Hours)	2,605	2,605	2,110	2,110
PT Customer Service Representative II (Hours)	2,200	2,200	2,200	2,200
Subtotal Hours	66,094	66,094	59,625	59,625
TOTAL OJJCC FUND	4	4	4	4
FLEET SERVICES FUND				
052-5200 Fleet Services				
Fleet Services Manager	1	1	1	1
Foreman Shop	1	1	1	1
Fleet Technician III	2	2	3	3
Fleet Technician II	2	1	2	2
Fleet Technician I	3	4	3	3
Parts/Inventory/Data Specialist	1	1	1	1
Subtotal	10	10	11	11
TOTAL FLEET SERVICES FUND	10	10	11	11
TOTAL ALL FUNDS	580	600	612	638

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 92,648, 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 bisects 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 75.5 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 69 degrees. Yearly highs average 79 degrees and lows average 58 degrees. Conroe has an abundance of sunshine, with more than 205 sunny days, annually. The City receives annual rainfall of slightly more than 48.77 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.

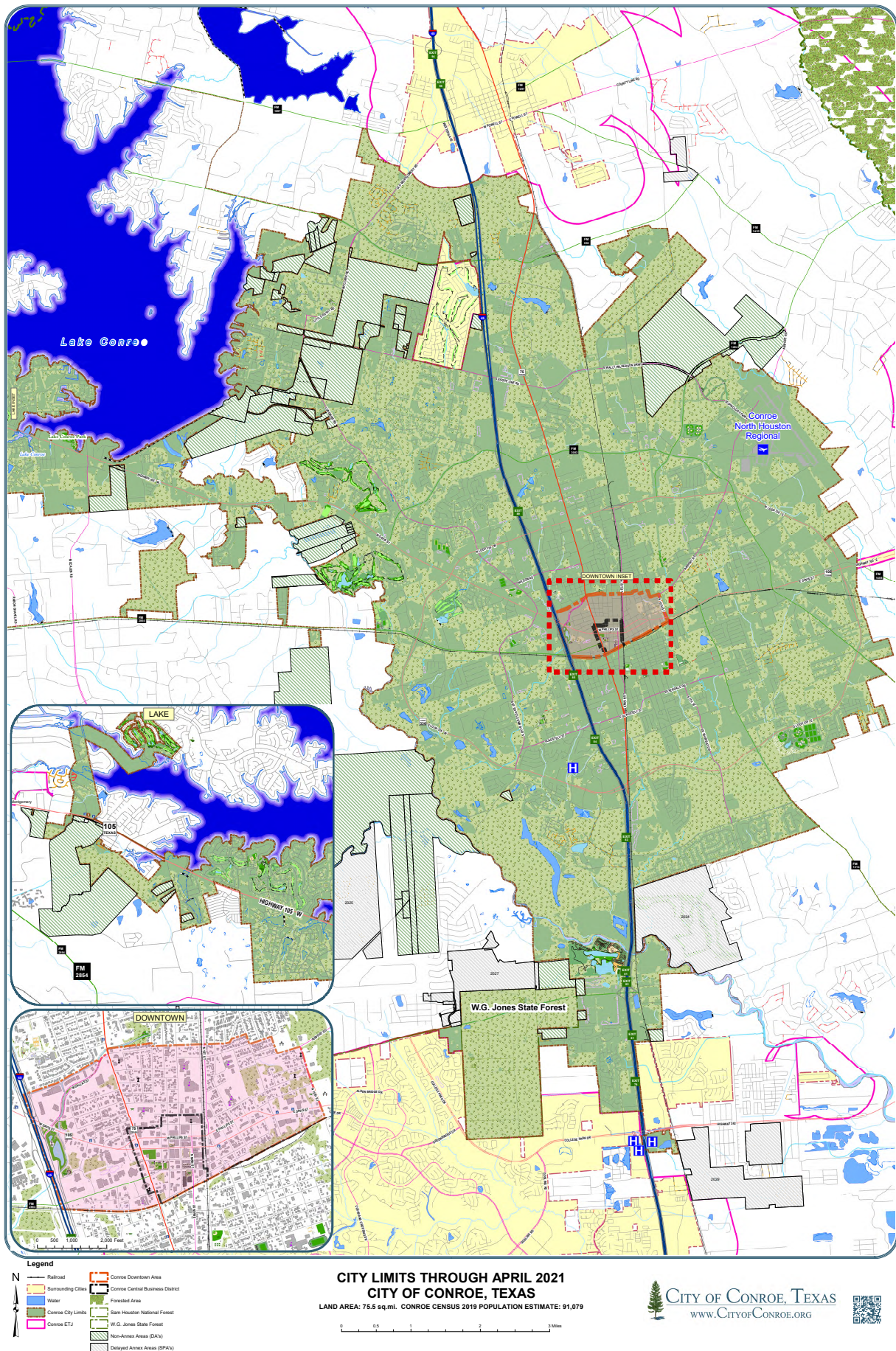
Education

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 2021-2022 ANNUAL BUDGET

The City of Conroe's FY 2021-2022 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 2021-2022 Annual Budget" section has been added to assist readers with using this document. The FY 2021-2022 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 2021-2022. 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 31 departments that fall within the General Fund, 10 departments in the Water & Sewer Operating Fund, 4 distinct funds in the Debt Service Funds, 17 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, Conroe Industrial Development Corporation (CIDC) Debt Service Fund, and Convention Center 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, Shadow Lakes 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. 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, a summary of proposed expenditures by function, department, and activity, detailed estimates of expenditures shown separately for each activity to support the summary previously mentioned.
- Revenue and expense statements for all types of bonds, a description of all bond issues outstanding, showing the 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 preparation and analysis of the FY 2021-2022 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. This meeting aims 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 assist departments as they complete their budget submittals.

Subsequently, all department heads 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 Montgomery Central Appraisal District provides the preliminary appraisal roll during this process. The City utilizes the appraisal roll to calculate the City's second-largest revenue source, ad valorem taxes. The Chief Appraiser certifies the appraisal roll.

After the Finance Department has reviewed the departmental budgets, the total package is 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 are 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 Annual Comprehensive Financial Report (ACFR), plus growth assumptions for each line item are combined to provide projections that indicate the future financial 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 the 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 2021-2022

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 2021 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
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 9th of September, 2021, the City Council of the City of Conroe, Texas consisting of the following qualified members, to-wit: **Jody Czajkoski, Mayor; Mayor Pro Tem Raymond McDonald, Council Members Todd Yancy, Marsha Porter, Curt Maddux, and Duke Coon**, 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: **Council Member Curt Maddux**. 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. 2581-21

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 2021 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, 2021, SPECIFYING SEPARATE COMPONENTS OF SUCH RATE FOR OPERATIONS AND MAINTENANCE AND FOR DEBT SERVICE; LEVYING AN AD VALOREM TAX FOR THE YEAR 2021; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING FOR COLLECTION AND ORDAINING OTHER RELATED MATTERS.

III.

Upon motion of Mayor Pro Tem McDonald, seconded by Council Member Coon, 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 9th day of September, 2021.


SOCO M. GORJON, City Secretary

ORDINANCE NO. 2581-21

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 2021 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, 2021, SPECIFYING SEPARATE COMPONENTS OF SUCH RATE FOR OPERATIONS AND MAINTENANCE AND FOR DEBT SERVICE; LEVYING AN AD VALOREM TAX FOR THE YEAR 2021; 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 2021 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 2021 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, 2022, 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.

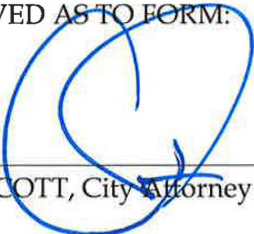
Section 5. That all ordinances and parts of ordinances in conflict with this ordinance be and the same are hereby repealed to the extent of said conflict.

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


PASSED AND APPROVED this 9th day of September, 2021.



JODY CZAJKOSKI, Mayor

APPROVED AS TO FORM:


GARY SCOTT, City Attorney

ATTEST:


SOCO M. GORJON, City Secretary

CERTIFICATE FOR ORDINANCE

I.

On the 9th day of September, 2021, the City Council of the City of Conroe, Texas, consisting of the following qualified members, to-wit: **Jody Czajkoski, Mayor; Raymond McDonald, Mayor Pro Tem; Council Members Duke Coon, Todd Yancey, Curt Maddux and Marsha Porter**, 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: **Council Member Curt Maddux**. 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. 2579-21

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CONROE, TEXAS, ADOPTING A MUNICIPAL OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022; APPROPRIATING FUNDS IN ACCORDANCE WITH THE BUDGET; PROVIDING FOR EFFECTIVE DATE AND ORDAINING OTHER RELATED MATTERS.

III.

Upon motion of Council Member Yancey, seconded by Mayor Pro Tem 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 9th day of September, 2021.


SOCOM GORJON, City Secretary

ORDINANCE NO. 2579-21

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CONROE, TEXAS, ADOPTING A MUNICIPAL OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022; 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, 2021, and ending September 30, 2022; 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, 2021 and ending September 30, 2022.

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	\$ 99,135,078
Water & Sewer Operating Fund	60,985,325
General Obligation Debt Service	19,003,569
Water & Sewer Debt Service	18,153,864
CIDC Debt Service	6,446,067
Convention Center Debt Service Fund	854,641
CIDC Revenue Clearing	13,633,123
Conroe Industrial Development Corporation (CIDC)	16,026,842
CIDC Industrial Park Land Sales	-
Vehicle & Equipment Replacement	1,987,740
W&S Vehicle & Equipment Replacement	291,233
Hotel Occupancy Tax	2,126,032
Community Development Block Grant Entitlement	948,887
Facilities Management	1,023,361
Transportation Grants Fund	1,962,981
Oscar Johnson, Jr Community Center	1,658,276
Municipal Court Special Revenue Fund	63,000
Fleet Services	2,353,394
Self Funded Insurance	12,322,890
Longmire Creek Estates PID	63,887
Wedgewood Falls PID	118,982
Shadow Lakes PID	177,294
Animal Shelter Reserve	13,250
Technology Replacement	983,096
Total Expenditures	\$260,332,812
Contingent Appropriation (3%)	7,809,984
TOTAL APPROPRIATION	\$268,142,796

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 9th day of September, 2021.

APPROVED AS TO FORM:



GARY A. SCOTT, City Attorney



JODY CZAJKOSKI, Mayor

ATTEST:



SOCO M. GORJON, City Secretary

FY 21-22 Projected Budget Summary

Revenues	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Estimated	FY 21-22 Proposed
General Fund	\$ 88,407,884	\$ 86,012,523	\$ 93,093,196	\$ 95,690,529
Water & Sewer Operating Fund	56,403,575	49,906,037	53,546,443	54,254,877
General Obligation Debt Service	22,905,942	33,680,703	33,678,984	18,796,890
Water & Sewer Debt Service	15,292,500	17,096,522	17,107,226	18,153,864
CIDC Debt Service	6,689,564	23,216,472	23,087,252	6,446,067
Convention Center Debt Service Fund	-	-	145,359	707,150
CIDC Revenue Clearing	12,783,392	11,254,846	12,836,378	13,633,123
Conroe Industrial Development Corporation	14,573,054	4,916,885	7,369,509	7,244,255
CIDC Industrial Park Land Sales	2,150,993	-	-	-
Vehicle & Equipment Replacement	371,325	371,021	401,514	4,391,069
W&S Vehicle & Equipment Replacement	30,199	266,041	294,042	413,305
Hotel Occupancy Tax	1,691,926	2,143,690	1,976,522	1,977,173
Community Development Block Grant Entitlement	834,601	1,476,266	1,065,751	948,887
Facilities Management	1,130,531	3,494,755	1,954,005	1,023,361
Transportation Grants Fund	1,174,593	1,869,470	1,572,837	1,962,981
Oscar Johnson, Jr Community Center	1,301,044	1,424,773	1,353,116	1,660,814
Municipal Court Special Revenue Fund	79,489	111,540	98,683	105,769
Fleet Services	2,588,029	2,419,672	2,394,898	2,422,375
Self Funded Insurance	12,482,843	10,864,943	10,835,128	10,679,006
Longmire Creek Estates PID	66,328	63,895	73,838	73,560
Wedgewood Falls PID	163,408	164,246	169,400	169,400
Shadow Lakes PID	-	177,800	178,606	177,800
Animal Shelter Reserve	223,285	179,400	179,400	179,400
Technology Replacement	-	805,074	805,074	975,000
Disaster Recovery Grants	983,049	1,053,504	468,115	-
Total Revenues	\$ 242,327,555	\$ 252,970,078	\$ 264,685,276	\$ 242,086,655

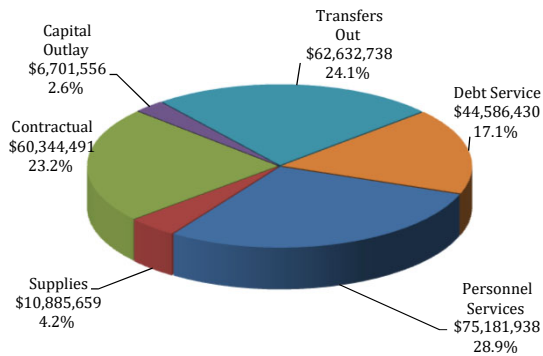
Expenditures	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Estimated	FY 21-22 Proposed
General Fund	\$ 82,941,497	\$ 95,636,895	\$ 94,566,635	\$ 99,135,078
Water & Sewer Operating Fund	53,247,310	56,445,468	53,514,349	60,985,325
General Obligation Debt Service	22,581,508	33,982,776	33,446,320	19,003,569
Water & Sewer Debt Service	31,230,035	17,339,522	17,107,226	18,153,864
CIDC Debt Service	6,539,975	23,301,472	23,087,252	6,446,067
Convention Center Debt Service Fund	-	-	145,359	854,641
CIDC Revenue Clearing	12,418,730	11,254,846	12,836,378	13,633,123
Conroe Industrial Development Corporation	7,742,316	28,600,460	26,228,264	16,026,842
CIDC Industrial Park Land Sales	9,477,871	1,013,026	1,013,027	-
Vehicle & Equipment Replacement	3,394,169	1,734,176	2,095,285	1,987,740
W&S Vehicle & Equipment Replacement	440,302	349,702	295,026	291,233
Hotel Occupancy Tax	1,607,172	2,253,393	1,825,549	2,126,032
Community Development Block Grant Entitlement	704,629	1,476,266	1,065,751	948,887
Facilities Management	1,130,531	3,431,213	1,954,005	1,023,361
Transportation Grants Fund	1,174,593	1,869,470	1,572,837	1,962,981
Oscar Johnson, Jr Community Center	1,319,514	1,418,055	1,353,116	1,658,276
Municipal Court Special Revenue Fund	63,783	81,000	61,725	63,000
Fleet Services	2,380,936	2,461,416	2,610,117	2,353,394
Self Funded Insurance	11,709,863	12,210,262	11,450,661	12,322,890
Longmire Creek Estates PID	61,219	58,745	63,745	63,887
Wedgewood Falls PID	123,860	118,694	118,770	118,982
Shadow Lakes PID	-	177,294	251,586	177,294
Animal Shelter Reserve	100,624	13,250	13,250	13,250
Technology Replacement	-	792,754	796,978	983,096
Disaster Recovery Grants	983,049	1,053,504	468,115	-
Total Expenditures	\$ 251,373,487	\$ 297,073,660	\$ 287,941,326	\$ 260,332,812

FY 21-22 Projected Fund Balances

	Fund Balance/ Working Capital 10/1/2020	Estimated Revenues 2020-2021	Estimated Expenditures 2020-2021	New Fund Balance 9/30/2021	Proposed Revenues 2021-2022	Proposed Expenditures 2021-2022	Projected Fund Balance 9/30/2022	% Decr From 10/1/21 to 9/30/22
General Fund	\$ 38,856,194	\$ 93,093,196	\$ 94,566,635	\$ 37,382,755	\$ 95,690,529	\$ 99,135,078	\$ 33,938,207	-12.7%
Water & Sewer Operating Fund	27,188,159	53,546,443	53,514,349	27,220,253	54,254,877	60,985,325	20,489,805	-24.6%
General Obligation Debt Service	11,616,533	33,678,984	33,446,320	11,849,197	18,796,890	19,003,569	11,642,518	0.2%
Water & Sewer Debt Service	-	17,107,226	17,107,226	-	18,153,864	18,153,864	-	N/A
CIDC Debt Service	-	23,087,252	23,087,252	-	6,446,067	6,446,067	-	N/A
Convention Center Debt Service Fund	-	145,359	145,359	-	707,150	854,641	(147,491)	N/A
CIDC Revenue Clearing	-	12,836,378	12,836,378	-	13,633,123	13,633,123	-	N/A
Conroe Industrial Development Corporation	42,002,657	7,369,509	26,228,264	23,143,902	7,244,255	16,026,842	14,361,315	-65.8%
CIDC Industrial Park Land Sales	1,013,027	-	1,013,027	-	-	-	-	-100.0%
Vehicle & Equipment Replacement	5,154,889	401,514	2,095,285	3,461,118	4,391,069	1,987,740	5,864,447	13.8%
Water & Sewer Vehicle & Equipment Replacement	1,536,758	294,042	295,026	1,535,774	413,305	291,233	1,657,846	7.9%
Hotel Occupancy Tax	3,245,745	1,976,522	1,825,549	3,396,718	1,977,173	2,126,032	3,247,859	0.1%
Community Development Block Grant Entitlement	-	1,065,751	1,065,751	-	948,887	948,887	-	N/A
Facilities Management	-	1,954,005	1,954,005	-	1,023,361	1,023,361	-	N/A
Transportation Grants	-	1,572,837	1,572,837	-	1,962,981	1,962,981	-	N/A
Oscar Johnson, Jr Community Center	10,094	1,353,116	1,353,116	10,094	1,660,814	1,658,276	12,632	25.1%
Municipal Court Special Revenue Fund	338,352	98,683	61,725	375,310	105,769	63,000	418,079	23.6%
Fleet Services	363,277	2,394,898	2,610,117	148,058	2,422,375	2,353,394	217,039	-40.3%
Self Funded Insurance	4,424,622	10,835,128	11,450,661	3,809,089	10,679,006	12,322,890	2,165,205	-51.1%
Longmire Creek Estates PID	17,004	73,838	63,745	27,097	73,560	63,887	36,770	116.2%
Wedgewood Falls PID	81,155	169,400	118,770	131,785	169,400	118,982	182,203	124.5%
Shadow Lakes PID	141,855	178,606	251,586	68,875	177,800	177,294	69,381	-51.1%
Animal Shelter Reserve	329,733	179,400	13,250	495,883	179,400	13,250	662,033	100.8%
Technology Replacement	-	805,074	796,978	8,096	975,000	983,096	-	N/A
Disaster Recovery Grants	-	468,115	468,115	-	-	-	-	N/A
TOTAL	\$ 136,320,054	\$ 264,685,276	\$ 287,941,326	\$ 113,064,004	\$ 242,086,655	\$ 260,332,812	\$ 94,817,847	-30.4%

Note: The Projected Fund Balance in the CIDC General Fund as of September 30, 2021, is reduced by \$6,446,067 for Debt Service Reserve.

Consolidated Budget Summary Expenditures by Category and Department

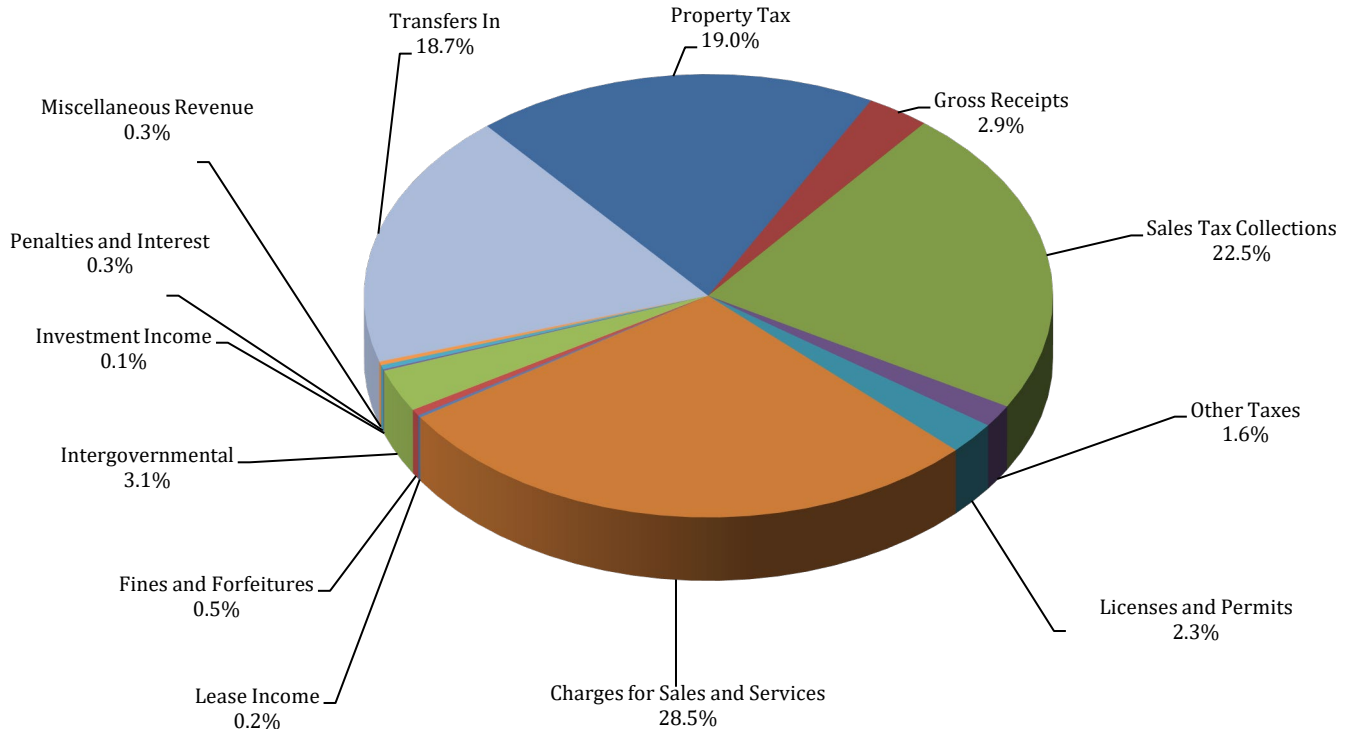


	Personnel Services	Supplies	Contractual	Capital Outlay	Transfers Out	Debt Service	Totals
Administration	\$ 681,850	\$ 14,409	\$ 473,934	\$ -	\$ -	\$ -	\$ 1,170,193
Mayor & City Council	771,148	20,168	65,602	-	-	-	856,918
Transportation	392,896	78,398	1,106,597	-	-	-	1,577,891
Legal	746,327	10,350	126,905	-	-	-	883,582
Municipal Court	788,668	55,612	516,154	-	-	-	1,360,434
Finance	1,838,819	32,895	629,988	-	-	-	2,501,702
CDBG Administration	73,093	8,000	59,313	-	-	-	140,406
Purchasing - Warehouse	372,267	24,719	22,000	-	-	-	418,986
Information Technology	1,410,275	132,800	1,651,618	-	-	-	3,194,693
Human Resources	931,091	25,655	91,607	-	-	-	1,048,353
Police Administration	1,178,008	68,767	565,127	-	-	-	1,811,902
Police Support Services	1,213,479	110,917	176,384	26,642	-	-	1,527,422
Police Patrol	12,329,682	1,271,640	49,898	79,500	-	-	13,730,720
Police Investigative Services	4,330,012	222,626	98,181	-	-	-	4,650,819
Police Animal Services	165,385	18,800	599,536	-	-	-	783,721
Police CVEP	127,787	14,800	2,350	-	-	-	144,937
Fire	18,888,946	1,080,210	1,092,355	-	-	-	21,061,511
Parks & Recreation Administration	1,215,734	133,300	746,490	525,000	-	-	2,620,524
CK Ray Recreation Center	721,203	94,166	481,429	-	-	-	1,296,798
Senior Center	48,347	13,421	57,900	-	-	-	119,668
Aquatic Center	1,117,020	187,276	278,746	250,000	-	-	1,833,042
Parks Operations	972,735	230,995	1,378,721	500,000	-	-	3,082,451
Community Development	987,610	60,535	157,935	37,000	-	-	1,243,080
Drainage Maintenance	698,926	235,318	70,864	450,000	-	-	1,455,108
Streets Maintenance	2,165,319	602,075	1,249,251	500,000	-	-	4,516,645
Signal Maintenance	388,423	1,004,152	373,474	-	-	-	1,766,049
Sign Maintenance	631,235	116,750	2,400	-	-	-	750,385
Engineering	2,805,980	84,758	714,805	31,387	-	-	3,636,930
Building Inspections & Permits	1,380,132	96,411	158,768	33,000	-	-	1,668,311
GF Non-Departmental	3,902,226	40,000	3,890,665	-	10,449,006	-	18,281,897
Utility Billing	939,667	69,098	427,122	35,663	-	-	1,471,550
Public Works	866,120	80,115	1,268,366	-	-	-	2,214,601
Water	1,408,565	1,304,300	2,024,628	500,000	-	-	5,237,493
Surface Water	-	-	14,533,358	-	-	-	14,533,358
Conroe Central Wastewater Plant	725,439	277,350	670,025	345,000	-	-	2,017,814
Wastewater Treatment Plant	1,519,111	732,509	963,178	30,000	-	-	3,244,798
Sewer	1,385,661	308,026	629,761	605,000	-	-	2,928,448
Pump & Motor Maintenance	926,008	271,665	258,562	106,233	-	-	1,562,468
W&S Non-Departmental	554,300	-	1,845,421	-	25,375,074	-	27,774,795
Debt Service Fund	-	-	25,000	-	-	44,433,141	44,458,141
CIDC General Fund	694,729	22,400	2,976,218	-	25,966,618	-	29,659,965
Vehicle & Equipment Replacement	-	-	185,700	1,802,040	-	-	1,987,740
W&S Vehicle & Equipment Replacement	-	-	-	291,233	-	-	291,233
Convention & Visitors Bureau	389,301	20,350	1,710,326	-	6,055	-	2,126,032
CDBG Entitlement	-	-	685,598	-	110,000	153,289	948,887
Facilities Management	166,194	72,097	779,806	-	5,264	-	1,023,361
Transportation Grants Fund	-	92,004	1,870,977	-	-	-	1,962,981
Oscar Johnson, Jr Community Center	1,384,036	79,400	194,840	-	-	-	1,658,276
Municipal Court Special Revenue Fund	-	12,125	10,875	-	40,000	-	63,000
Fleet Services	948,184	1,011,809	58,843	-	334,558	-	2,353,394
Self Funded Insurance	-	-	12,322,890	-	-	-	12,322,890
Longmire Creek Estates PID	-	-	5,000	-	58,887	-	63,887
Wedgewood Falls PID	-	-	-	-	118,982	-	118,982
Shadow Lakes PID	-	-	9,000	-	168,294	-	177,294
Animal Shelter Reserve	-	13,250	-	-	-	-	13,250
Technology Replacement Fund	-	429,238	-	553,858	-	-	983,096
TOTALS	\$ 75,181,938	\$ 10,885,659	\$ 60,344,491	\$ 6,701,556	\$ 62,632,738	\$ 44,586,430	\$ 260,332,812

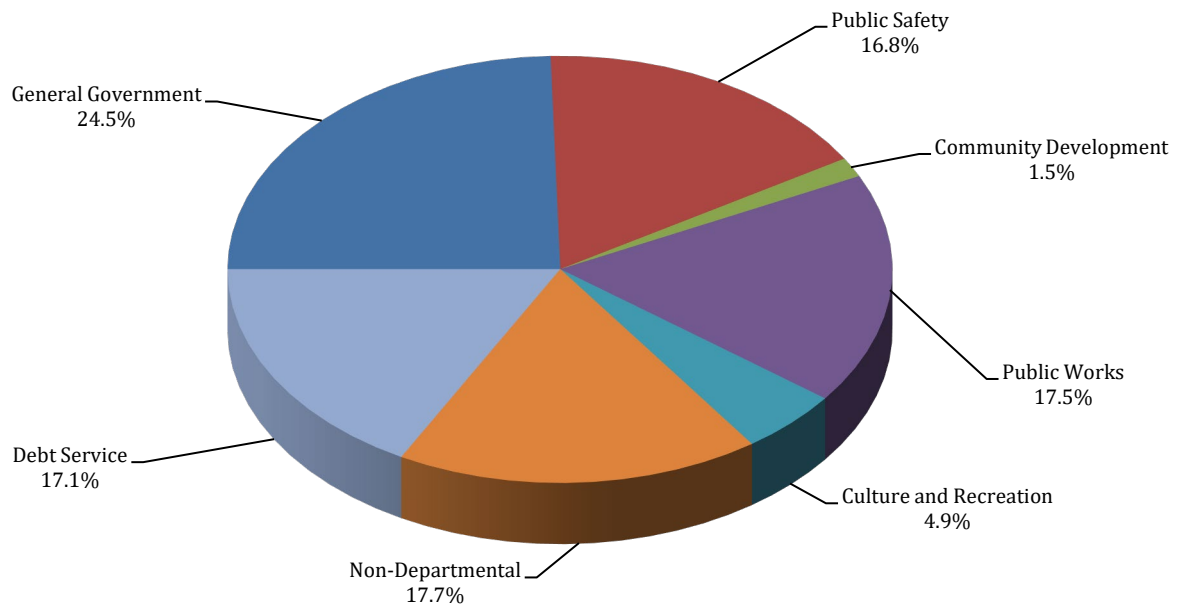
Consolidated Budget Summary by Fund Group

	General Fund	Water & Sewer Operating Fund	Debt Service	Other Fund	Grand Total
Revenues:					
Property Tax	\$ 32,743,912	\$ -	\$ 13,150,721	\$ -	\$ 45,894,633
Gross Receipts	7,131,220	-	-	-	7,131,220
Sales Tax Collections	40,904,590	-	-	13,633,123	54,537,713
Other Taxes	1,943,246	-	-	1,974,000	3,917,246
Licenses and Permits	5,614,751	-	-	-	5,614,751
Charges for Sales and Services	2,847,378	52,118,298	-	14,020,779	68,986,455
Lease Income	196,162	-	-	196,162	392,324
Fines and Forfeitures	1,031,297	-	-	105,769	1,137,066
Intergovernmental	2,366,158	1,369,985	-	3,823,290	7,559,433
Investment Income	103,145	51,544	35,374	64,881	254,944
Penalties and Interest	151,419	500,333	87,333	263	739,348
Miscellaneous Revenue	229,961	2,400	-	427,282	659,643
Transfers In	427,290	212,317	30,830,543	13,791,729	45,261,879
Total Revenues	\$ 95,690,529	\$ 54,254,877	\$ 44,103,971	\$ 48,037,278	\$ 242,086,655
Beginning Fund Balances	\$ 37,382,755	\$ 27,220,253	\$ 11,849,197	\$ 36,611,799	\$ 113,064,004
Total Available Resources	\$ 133,073,284	\$ 81,475,130	\$ 55,953,168	\$ 84,649,077	\$ 355,150,659
Expenditures:					
General Government	\$ 13,153,157	\$ -	\$ -	\$ 50,716,589	\$ 63,869,747
Public Safety	43,711,032	-	-	13,250	43,724,282
Community Development	2,911,391	-	-	948,887	3,860,278
Public Works	12,125,118	33,210,530	-	291,233	45,626,881
Culture and Recreation	8,952,483	-	-	3,784,308	12,736,791
Non-Departmental	18,281,897	27,774,795	-	-	46,056,692
Debt Service:					
Principal	-	-	22,740,000	-	22,740,000
Interest	-	-	21,675,141	-	21,675,141
Administrative Fees	-	-	43,000	-	43,000
Total Expenditures	\$ 99,135,078	\$ 60,985,325	\$ 44,458,141	\$ 55,754,268	\$ 260,332,812
Ending Fund Balances	\$ 33,938,207	\$ 20,489,805	\$ 11,495,027	\$ 28,894,809	\$ 94,817,847
Total Fund Commitments/ Fund Balance	\$ 133,073,284	\$ 81,475,130	\$ 55,953,168	\$ 84,649,077	\$ 355,150,659

Consolidated Summary of Revenues by Source



Consolidated Summary of Expenditures by Function



FY 21-22 Projected Budget Summary By Category

	Major Funds							
	General Fund				Water & Sewer Operating Fund			
	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Estimated	FY 21-22 Proposed	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Estimated	FY 21-22 Proposed
Revenues								
Property Tax	\$ 28,389,304	\$ 29,591,777	\$ 29,768,773	\$ 32,743,912	\$ -	\$ -	\$ -	\$ -
Gross Receipts	7,084,662	7,125,341	7,129,070	7,131,220	-	-	-	-
Sales Tax Collections	38,350,177	33,764,538	38,514,356	40,904,590	-	-	-	-
Other Taxes	1,170,968	1,682,563	1,752,708	1,943,246	-	-	-	-
Licenses and Permits	4,829,640	3,373,362	5,364,366	5,614,751	-	-	-	-
Charges for Sales and Services	2,163,320	2,480,068	2,414,035	2,847,378	47,715,450	48,027,780	50,226,670	52,118,298
Lease Income	292,237	260,180	148,112	196,162	-	-	450	-
Fines and Forfeitures	1,042,937	1,303,845	982,470	1,031,297	-	-	-	-
Intergovernmental	3,533,782	2,962,925	3,167,466	2,366,158	1,302,721	740,000	2,147,922	1,369,985
Investment Income	455,685	232,430	74,608	103,145	264,587	117,887	64,919	51,544
Net Change in Fair Value of Investments	70,909	-	-	-	15,099	-	-	-
Penalties and Interest	140,202	169,732	151,419	151,419	322,544	472,382	500,333	500,333
Miscellaneous Revenue	698,904	159,262	719,313	229,961	5,727,309	2,400	60,561	2,400
Transfers In	185,156	2,906,500	2,906,500	427,290	1,055,867	545,588	545,588	212,317
Total Revenues	\$ 88,407,884	\$ 86,012,523	\$ 93,093,196	\$ 95,690,529	\$ 56,403,575	\$ 49,906,037	\$ 53,546,443	\$ 54,254,877
Expenditures								
Personnel Services	\$ 57,234,386	\$ 58,784,812	\$ 58,658,194	\$ 63,274,623	\$ 7,043,064	\$ 7,362,188	\$ 7,492,708	\$ 8,324,871
Supplies	6,125,979	5,177,784	5,627,646	6,089,923	2,899,696	3,035,341	3,408,427	3,043,063
Contractual	13,126,793	17,766,907	17,760,694	16,888,997	25,031,431	19,378,708	20,896,745	22,620,421
Capital Outlay	1,236,595	5,376,512	5,680,846	2,432,529	-	2,223,700	2,225,700	1,621,896
Transfers Out	5,142,565	8,449,613	6,757,986	10,449,006	18,230,791	23,883,885	18,929,123	25,375,074
Debt Service	75,178	81,267	81,268	-	42,326	561,646	561,646	-
Total Expenditures	\$82,941,497	\$ 95,636,895	\$ 94,566,635	\$99,135,078	\$ 53,247,310	\$ 56,445,468	\$ 53,514,349	\$ 60,985,325

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

FY 21-22 Projected Budget Summary By Category

	Non-Major Funds				Total All Funds			
	Other Funds							
	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Estimated	FY 21-22 Proposed	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Estimated	FY 21-22 Proposed
Revenues								
Property Tax	\$ 11,359,748	\$ 11,881,113	\$ 11,936,382	\$ 13,150,721	\$ 39,749,052	\$ 41,472,890	\$ 41,705,155	\$ 45,894,633
Gross Receipts	-	-	-	-	7,084,662	7,125,341	7,129,070	7,131,220
Sales Tax Collections	12,783,392	11,254,846	12,836,378	13,633,123	51,133,569	45,019,384	51,350,734	54,537,713
Other Taxes	1,659,596	2,123,349	1,973,349	1,974,000	2,830,564	3,805,912	3,726,057	3,917,246
Licenses and Permits	-	-	-	-	4,829,640	3,373,362	5,364,366	5,614,751
Charges for Sales and Services	15,504,623	14,119,388	13,945,782	14,020,779	65,383,392	64,627,236	66,586,487	68,986,455
Lease Income	275,222	313,522	180,272	196,162	567,459	573,702	328,834	392,324
Fines and Forfeitures	79,489	111,540	98,683	105,769	1,122,426	1,415,385	1,081,153	1,137,066
Intergovernmental	3,956,644	5,168,640	3,917,892	3,823,290	8,793,146	8,871,565	9,233,280	7,559,433
Investment Income	793,161	399,830	135,759	100,255	1,513,433	750,147	275,286	254,944
Net Change in Fair Value of Investments	96,648	-	-	-	182,656	-	-	-
Penalties and Interest	61,440	85,673	88,138	87,596	524,186	727,787	739,890	739,348
Miscellaneous Revenue	17,368,530	33,496,191	35,051,513	427,282	23,794,744	33,657,853	35,831,387	659,643
Transfers In	33,577,603	38,097,426	37,881,489	44,622,272	34,818,626	41,549,514	41,333,577	45,261,879
Total Revenues	\$ 97,516,095	\$ 117,051,518	\$ 118,045,637	\$ 92,141,249	\$ 242,327,555	\$ 252,970,078	\$ 264,685,276	\$ 242,086,655
Expenditures								
Personnel Services	\$ 3,111,782	\$ 3,334,144	\$ 3,303,777	\$ 3,582,444	\$ 67,389,233	\$ 69,481,144	\$ 69,454,680	\$ 75,181,938
Supplies	1,578,504	2,148,216	1,790,397	1,752,673	10,604,179	10,361,341	10,826,470	10,885,659
Contractual	19,831,649	27,269,690	23,437,346	20,835,073	57,989,873	64,415,305	62,094,785	60,344,491
Capital Outlay	4,698,248	3,840,294	3,893,576	2,647,131	5,934,843	11,440,506	11,800,122	6,701,556
Transfers Out	48,663,610	33,646,893	33,523,051	26,808,658	72,036,966	65,980,391	59,210,160	62,632,738
Debt Service	37,300,887	74,752,059	73,912,195	44,586,430	37,418,392	75,394,973	74,555,109	44,586,430
Total Expenditures	\$ 115,184,680	\$ 144,991,296	\$ 139,860,342	\$ 100,212,409	\$ 251,373,487	\$ 297,073,660	\$ 287,941,326	\$ 260,332,812

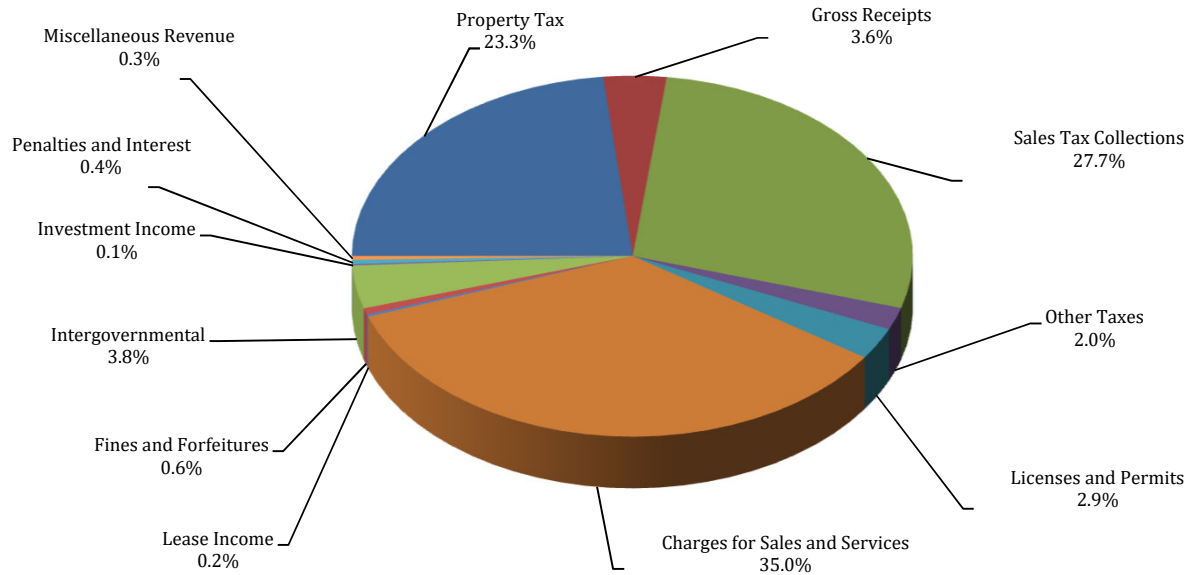
Notes: Major funds each comprise at least 10% of the total appropriated budget.

Consolidated Budget Summary by Fund Group

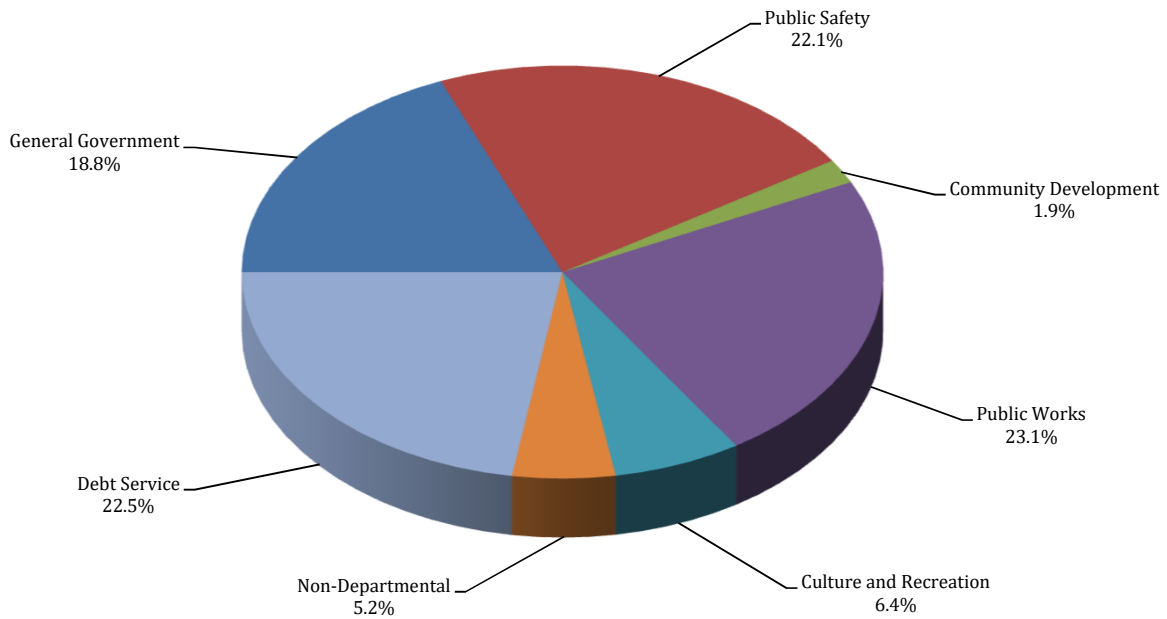
(Net of Interfund Transfers)

	General Fund	Water & Sewer Operating Fund	Debt Service	Other Fund	Grand Total
Revenues:					
Property Tax	\$ 32,743,912	\$ -	\$ 13,150,721	\$ -	\$ 45,894,633
Gross Receipts	7,131,220	-	-	-	7,131,220
Sales Tax Collections	40,904,590	-	-	13,633,123	54,537,713
Other Taxes	1,943,246	-	-	1,974,000	3,917,246
Licenses and Permits	5,614,751	-	-	-	5,614,751
Charges for Sales and Service:	2,847,378	52,118,298	-	14,020,779	68,986,455
Lease Income	196,162	-	-	196,162	392,324
Fines and Forfeitures	1,031,297	-	-	105,769	1,137,066
Intergovernmental	2,366,158	1,369,985	-	3,823,290	7,559,433
Investment Income	103,145	51,544	35,374	64,881	254,944
Penalties and Interest	151,419	500,333	87,333	263	739,348
Miscellaneous Revenue	229,961	2,400	-	427,282	659,643
Total Revenues	\$ 95,263,239	\$ 54,042,560	\$ 13,273,428	\$ 34,245,549	\$ 196,824,776
Transfers In	427,290	212,317	30,830,543	13,791,729	45,261,879
Total Revenues After Transfers In	\$ 95,690,529	\$ 54,254,877	\$ 44,103,971	\$ 48,037,278	\$ 242,086,655
Expenditures:					
General Government	\$ 13,153,157	\$ -	\$ -	\$ 24,023,986	\$ 37,177,144
Public Safety	43,711,032	-	-	13,250	43,724,282
Community Development	2,911,391	-	-	838,887	3,750,278
Public Works	12,125,118	33,210,530	-	291,233	45,626,881
Culture and Recreation	8,952,483	-	-	3,778,253	12,730,736
Non-Departmental	7,832,891	2,399,721	-	-	10,232,612
Debt Service:					
Principal	-	-	22,740,000	-	22,740,000
Interest	-	-	21,675,141	-	21,675,141
Administrative Fees	-	-	43,000	-	43,000
Total Expenditures	\$ 88,686,072	\$ 35,610,251	\$ 44,458,141	\$ 28,945,610	\$ 197,700,074
Transfers Out	10,449,006	25,375,074	-	26,808,658	62,632,738
Total Expenditures After Transfers Out	\$ 99,135,078	\$ 60,985,325	\$ 44,458,141	\$ 55,754,268	\$ 260,332,812

Consolidated Summary of Revenues by Source (Net of Interfund Transfers)



Consolidated Summary of Expenditures by Function (Net of Interfund Transfers)



**FY 21-22 Projected Budget Summary
(Net of Interfund Transfers)**

Revenues	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Estimated	FY 21-22 Proposed
General Fund	\$ 88,222,728	\$ 83,106,023	\$ 90,186,696	\$ 95,263,239
Water & Sewer Operating Fund	55,347,709	49,360,449	53,000,855	54,042,560
General Obligation Debt Service	18,121,702	28,507,815	28,619,342	13,273,428
Water & Sewer Debt Service	-	-	165,466	-
CIDC Debt Service	-	16,645,000	16,645,000	-
Convention Center Debt Service Fund	-	-	-	-
CIDC Revenue Clearing	12,783,392	11,254,846	12,836,378	13,633,123
Conroe Industrial Development Corporation	8,843,888	233,511	1,104,603	57,199
CIDC Industrial Park Land Sales	2,150,993	-	-	-
Vehicle & Equipment Replacement	145,502	39,581	208,174	3,686
W&S Vehicle & Equipment Replacement	30,199	10,618	38,619	823
Hotel Occupancy Tax	1,691,926	2,143,690	1,976,522	1,977,173
Community Development Block Grant Entitlement	834,601	1,476,266	1,065,751	948,887
Facilities Management	274,222	313,522	180,272	196,162
Transportation Grants Fund	1,174,593	1,869,470	1,572,837	1,962,981
Oscar Johnson, Jr Community Center	1,301,044	1,424,773	1,353,116	1,658,205
Municipal Court Special Revenue Fund	79,489	111,540	98,683	105,769
Fleet Services	2,588,029	2,419,672	2,394,898	2,422,375
Self Funded Insurance	12,482,843	10,864,943	10,835,128	10,679,006
Longmire Creek Estates PID	66,328	63,895	73,838	73,560
Wedgewood Falls PID	163,408	164,246	169,400	169,400
Shadow Lakes PID	-	177,800	178,606	177,800
Animal Shelter Reserve	223,285	179,400	179,400	179,400
Technology Replacement	-	-	-	-
Disaster Recovery Grants	983,049	1,053,504	468,115	-
Total Revenues	\$ 207,508,929	\$ 211,420,564	\$ 223,351,699	\$ 196,824,776
Transfers In	34,818,626	41,549,514	41,333,577	45,261,879
Total Revenues after Transfers In	\$ 242,327,555	\$ 252,970,078	\$ 264,685,276	\$ 242,086,655

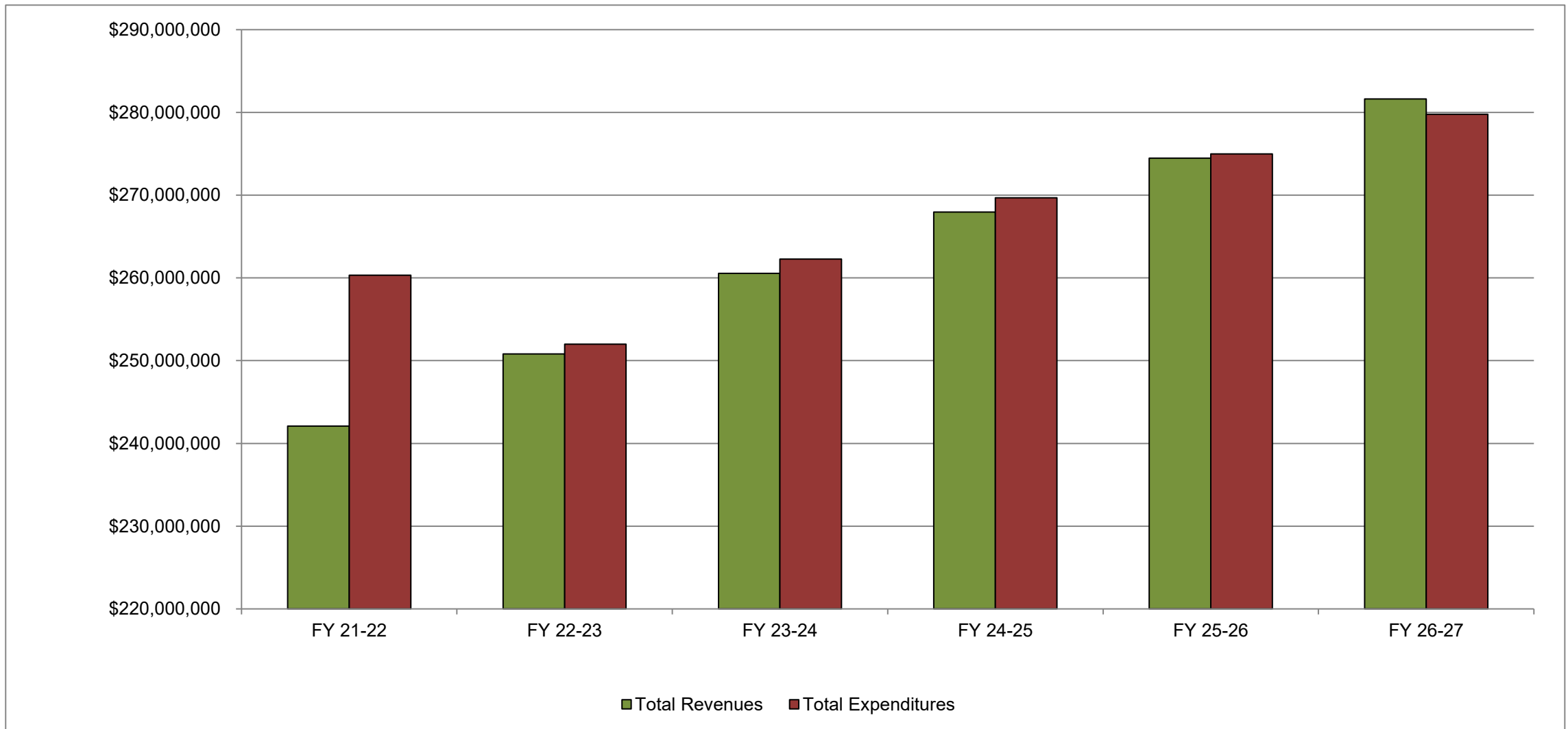
Expenditures	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Estimated	FY 21-22 Proposed
General Fund	\$ 77,798,932	\$ 87,187,282	\$ 87,808,649	\$ 88,686,072
Water & Sewer Operating Fund	35,016,519	32,561,583	34,585,226	35,610,251
General Obligation Debt Service	22,581,508	33,982,776	33,446,320	19,003,569
Water & Sewer Debt Service	8,027,035	17,339,522	17,107,226	18,153,864
CIDC Debt Service	6,539,975	23,301,472	23,087,252	6,446,067
Convention Center Debt Service Fund	-	-	145,359	854,641
CIDC Revenue Clearing	-	-	-	-
Conroe Industrial Development Corporation	4,545,307	8,041,775	7,490,143	3,693,347
CIDC Industrial Park Land Sales	-	-	-	-
Vehicle & Equipment Replacement	3,394,169	1,734,176	2,095,285	1,987,740
W&S Vehicle & Equipment Replacement	440,302	349,702	295,026	291,233
Hotel Occupancy Tax	1,607,172	2,253,393	1,825,549	2,119,977
Community Development Block Grant Entitlement	581,773	1,359,663	957,251	838,887
Facilities Management	1,127,912	3,431,213	1,954,005	1,018,097
Transportation Grants Fund	1,174,593	1,869,470	1,572,837	1,962,981
Oscar Johnson, Jr Community Center	1,319,514	1,418,055	1,353,116	1,658,276
Municipal Court Special Revenue Fund	1,483	23,000	21,725	23,000
Fleet Services	2,373,000	2,161,416	2,120,117	2,018,836
Self Funded Insurance	11,709,863	12,210,262	11,450,661	12,322,890
Longmire Creek Estates PID	4,510	-	5,000	5,000
Wedgewood Falls PID	9,280	-	76	-
Shadow Lakes PID	-	9,000	132,000	9,000
Animal Shelter Reserve	100,624	13,250	13,250	13,250
Technology Replacement	-	792,754	796,978	983,096
Disaster Recovery Grants	983,049	1,053,504	468,115	-
Total Expenditures	\$ 179,336,521	\$ 231,093,269	\$ 228,731,166	\$ 197,700,074
Transfers Out	72,036,966	65,980,391	59,210,160	62,632,738
Total Expenditures After Transfers Out	\$ 251,373,487	\$ 297,073,660	\$ 287,941,326	\$ 260,332,812

FY 21-22 Multi-Year Financial Projection Summary

Revenues	FY 21-22 Adopted	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected
General Fund	\$ 95,690,529	\$ 99,214,923	\$ 104,287,733	\$ 107,253,895	\$ 110,118,063	\$ 112,682,234
Water & Sewer Operating Fund	54,254,877	56,769,061	58,072,536	60,528,351	61,773,168	64,239,256
General Obligation Debt Service	18,796,890	19,522,181	20,118,104	20,221,273	20,440,448	20,548,525
Water & Sewer Debt Service	18,153,864	19,853,451	20,972,234	21,286,196	21,453,240	21,633,522
CIDC Debt Service	6,446,067	6,446,956	6,448,714	6,445,897	6,448,540	6,446,221
Convention Center Debt Service Fund	707,150	696,250	803,500	880,875	924,750	951,250
CIDC Revenue Clearing	13,633,123	13,769,454	13,907,149	14,046,220	14,186,682	14,328,549
CIDC General Fund	7,244,255	7,380,269	7,516,783	7,659,255	7,797,664	7,942,445
CIDC Industrial Park Land Sales	-	-	-	-	-	-
Vehicle & Equipment Replacement	4,391,069	4,133,942	4,133,942	4,133,942	4,133,942	4,133,942
W&S Vehicle & Equipment Replacement	413,305	403,913	403,913	403,913	403,913	403,913
Hotel Occupancy Tax	1,977,173	2,036,488	2,097,583	2,160,510	2,225,326	2,292,085
CDBG Entitlement Fund	948,887	285,615	258,423	258,423	258,423	258,423
Facilities Management Fund	1,023,361	1,054,062	1,085,684	1,118,254	1,151,802	1,186,356
Transportation Grants Fund	1,962,981	964,773	1,060,936	1,022,416	1,325,545	1,365,311
OJJCC Fund	1,660,814	1,710,638	1,761,958	1,814,816	1,869,261	1,925,339
Municipal Court Special Revenue Fund	105,769	105,769	105,769	105,769	105,769	105,769
Fleet Services	2,422,375	2,495,046	2,569,898	2,646,995	2,726,404	2,808,197
Self Funded Insurance	10,679,006	12,406,619	13,364,201	14,414,268	15,563,593	16,808,680
Longmire Creek Estates PID	73,560	73,560	73,560	73,560	73,560	73,560
Wedgewood Falls PID	169,400	168,000	168,000	168,000	168,000	168,000
Shadow Lakes PID	177,800	177,800	177,800	177,800	177,800	177,800
Animal Shelter Reserve	179,400	179,400	179,400	179,400	179,400	179,400
Technology Replacement	975,000	975,000	975,000	975,000	975,000	975,000
Disaster Recovery Grants	-	-	-	-	-	-
Total Revenues	\$ 242,086,655	\$ 250,823,172	\$ 260,542,819	\$ 267,975,029	\$ 274,480,293	\$ 281,633,776

Expenditures	FY 21-22 Adopted	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected
General Fund	\$ 99,135,078	\$ 101,533,475	\$ 105,684,221	\$ 107,889,353	\$ 110,152,258	\$ 112,471,850
Water/Sewer Operating Fund	60,985,325	54,638,083	57,003,150	58,521,428	59,945,699	61,345,471
General Obligation Debt Serv Fund	19,003,569	19,522,181	20,118,104	20,221,273	20,440,448	20,548,525
Water/Sewer Debt Service	18,153,864	19,853,451	20,972,234	21,286,196	21,453,240	21,633,522
CIDC Debt Service Fund	6,446,067	6,446,956	6,448,714	6,445,897	6,448,540	6,446,221
Convention Center Debt Service Fund	854,641	696,250	803,500	880,875	924,750	951,250
CIDC Revenue Clearing Fund	13,633,123	13,769,454	13,907,149	14,046,220	14,186,682	14,328,549
CIDC General Fund	16,026,842	7,145,413	6,535,126	6,508,092	6,566,001	6,627,522
CIDC Industrial Park Land Sales	-	-	-	-	-	-
Vehicle & Equipment Fund	1,987,740	2,089,947	2,820,541	3,780,555	4,042,350	3,039,833
Water/Sewer Vehicle & Equipment	291,233	-	394,686	1,288,333	322,287	338,283
Hotel Occupancy Tax Fund	2,126,032	2,189,813	2,255,507	2,323,173	2,392,868	2,464,654
CDBG Entitlement Fund	948,887	4,133,942	4,133,942	4,133,942	4,133,942	4,133,942
Facilities Management Fund	1,023,361	1,054,062	1,085,684	1,118,254	1,151,802	1,186,356
Transportation Grants Funds	1,962,981	964,773	1,060,936	1,022,416	1,325,545	1,365,311
OJJCC Fund	1,658,276	1,708,024	1,759,265	1,812,043	1,866,404	1,922,396
Municipal Court Special Revenue Fund	63,000	63,000	63,000	63,000	63,000	63,000
Fleet Services Fund	2,353,394	2,423,996	2,496,716	2,571,617	2,648,766	2,728,229
Self Funded Insurance Fund	12,322,890	12,406,619	13,364,201	14,414,268	15,563,593	16,808,680
Longmire Creek Estates PID	63,887	63,930	64,036	64,201	64,319	64,490
Wedgewood Falls PID	118,982	129,066	129,277	129,606	129,841	130,184
Shadow Lakes PID	177,294	177,827	178,157	178,286	178,214	178,964
Animal Shelter Reserve	13,250	13,250	13,250	13,250	13,250	13,250
Technology Replacement Fund	983,096	983,096	983,096	983,096	983,096	983,096
Disaster Recovery Grants	-	-	-	-	-	-
Total Expenditures	\$ 260,332,812	\$ 252,006,607	\$ 262,274,493	\$ 269,695,374	\$ 274,996,895	\$ 279,773,578

FY 21-22 Multi-Year Financial Projection Summary

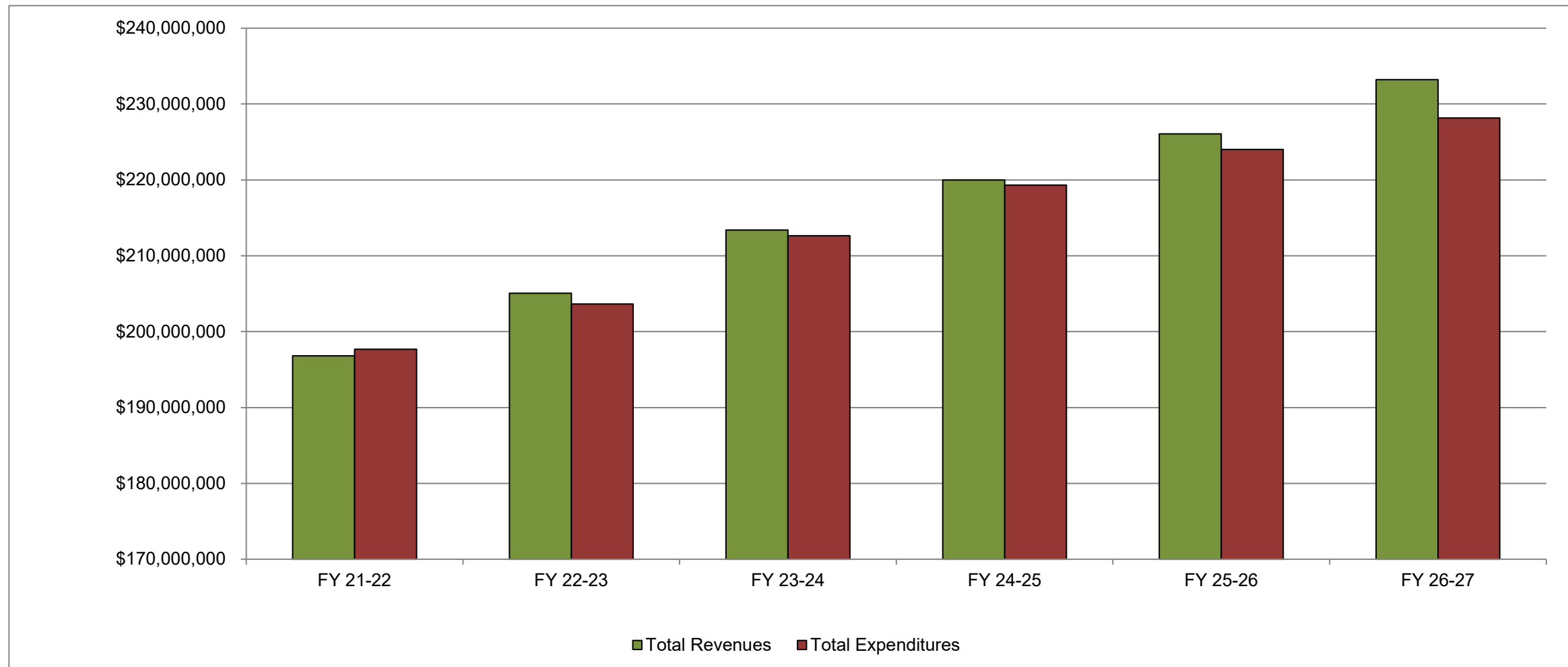


	FY 21-22 Adopted		FY 22-23 Projected		FY 23-24 Projected		FY 24-25 Projected		FY 25-26 Projected		FY 26-27 Projected	
Total Revenues	\$	242,086,655	\$	250,823,172	\$	260,542,819	\$	267,975,029	\$	274,480,293	\$	281,633,776
Total Expenditures	\$	260,332,812	\$	252,006,607	\$	262,274,493	\$	269,695,374	\$	274,996,895	\$	279,773,578

FY 21-22 Multi-Year Financial Projection Summary (Net of Interfund Transfers)

	FY 21-22 Adopted	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected
Revenues						
General Fund	\$ 95,263,239	\$ 98,774,814	\$ 103,834,421	\$ 106,786,984	\$ 109,637,144	\$ 112,186,888
Water/Sewer Operating Fund	54,042,560	56,551,247	57,849,082	60,299,112	61,537,993	63,997,992
General Obligation Debt Serv Fund	13,273,428	14,995,998	15,534,689	15,309,999	15,487,729	15,942,906
Water/Sewer Debt Service	-	-	-	-	-	-
CIDC Debt Service Fund	-	-	-	-	-	-
Convention Center Debt Service Fund	-	696,250	803,500	880,875	924,750	951,250
CIDC Revenue Clearing Fund	13,633,123	13,769,454	13,907,149	14,046,220	14,186,682	14,328,549
CIDC General Fund	57,199	57,771	58,349	58,932	59,522	60,117
CIDC Industrial Park Land Sales	-	-	-	-	-	-
Vehicle & Equipment Replacement	3,686	78,000	78,000	78,000	78,000	78,000
W&S Vehicle & Equipment Replacement	823	3,000	3,000	3,000	3,000	3,000
Hotel Occupancy Tax	1,977,173	2,036,488	2,097,583	2,160,510	2,225,326	2,292,085
CDBG Entitlement Fund	948,887	285,615	258,423	258,423	258,423	258,423
Facilities Management Fund	196,162	202,047	208,108	214,352	220,782	227,406
Transportation Grants Funds	1,962,981	964,773	1,060,936	1,022,416	1,325,545	1,365,311
OJJCC Fund	1,658,205	1,051,453	1,083,075	1,115,645	1,149,193	1,183,747
Municipal Court Special Revenue Fund	105,769	105,769	105,769	105,769	105,769	105,769
Fleet Services Fund	2,422,375	2,495,046	2,569,898	2,646,995	2,726,404	2,808,197
Self Funded Insurance Fund	10,679,006	12,406,619	13,364,201	14,414,268	15,563,593	16,808,680
Longmire Creek Estates PID	73,560	73,560	73,560	73,560	73,560	73,560
Wedgewood Falls PID	169,400	168,000	168,000	168,000	168,000	168,000
Shadow Lakes PID	177,800	177,800	177,800	177,800	177,800	177,800
Animal Shelter Reserve	179,400	179,400	179,400	179,400	179,400	179,400
Technology Replacement	-	-	-	-	-	-
Disaster Recovery Grants	-	-	-	-	-	-
Total Revenues	\$ 196,824,776	\$ 205,073,105	\$ 213,414,942	\$ 220,000,260	\$ 226,088,616	\$ 233,197,079
Transfers In	\$ 45,261,879	\$ 45,122,740	\$ 46,510,981	\$ 47,368,616	\$ 47,796,590	\$ 47,853,007
Total Revenues After Transfers In	\$ 242,086,655	\$ 250,823,172	\$ 260,542,819	\$ 267,975,029	\$ 274,480,293	\$ 281,633,776
	FY 21-22 Adopted	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected
Expenditures						
General Fund	\$ 88,686,072	\$ 91,751,469	\$ 95,633,055	\$ 97,556,900	\$ 99,525,824	\$ 101,538,144
Water/Sewer Operating Fund	35,610,251	34,274,592	35,517,666	36,717,878	37,971,038	39,185,560
General Obligation Debt Serv Fund	19,003,569	19,522,181	20,118,104	20,221,273	20,440,448	20,548,525
Water/Sewer Debt Service	18,153,864	19,853,451	20,972,234	21,286,196	21,453,240	21,633,522
CIDC Debt Service Fund	6,446,067	6,446,956	6,448,714	6,445,897	6,448,540	6,446,221
Convention Center Debt Service Fund	854,641	696,250	803,500	880,875	924,750	951,250
CIDC Revenue Clearing Fund	-	-	-	-	-	-
CIDC General Fund	3,693,347	3,225,964	2,895,107	2,870,624	2,928,651	2,988,137
CIDC Industrial Park Land Sales	-	-	-	-	-	-
Vehicle & Equipment Replacement	1,987,740	2,089,947	2,820,541	3,780,555	4,042,350	3,039,833
W&S Vehicle & Equipment Replacement	291,233	-	394,686	1,288,333	322,287	338,283
Hotel Occupancy Tax Fund	2,119,977	2,189,813	2,255,507	2,323,173	2,392,868	2,464,654
CDBG Entitlement Fund	838,887	4,007,502	4,007,502	4,007,502	4,007,502	4,007,502
Facilities Management	1,018,097	1,051,443	1,083,065	1,115,635	1,149,183	1,183,737
Transportation Grants Funds	1,962,981	964,773	1,060,936	1,022,416	1,325,545	1,365,311
OJJCC Fund	1,658,276	1,708,024	1,759,265	1,812,043	1,866,404	1,922,396
Municipal Court Special Revenue Fund	23,000	2,763	2,763	2,763	2,763	2,763
Fleet Services Fund	2,018,836	2,416,060	2,488,780	2,563,681	2,640,830	2,720,293
Self Funded Insurance Fund	12,322,890	12,406,619	13,364,201	14,414,268	15,563,593	16,808,680
Longmire Creek Estates PID	5,000	5,186	5,149	5,420	5,587	5,753
Wedgewood Falls PID	-	10,372	10,296	10,840	11,173	11,505
Shadow Lakes PID	9,000	9,270	9,548	9,835	10,130	10,433
Animal Shelter Reserve	13,250	13,250	13,250	13,250	13,250	13,250
Technology Replacement	983,096	983,096	983,096	983,096	983,096	983,096
Disaster Recovery Grants	-	-	-	-	-	-
Total Expenditures	\$ 197,700,074	\$ 203,628,980	\$ 212,646,965	\$ 219,332,453	\$ 224,029,051	\$ 228,168,849
Transfers Out	\$ 62,632,738	\$ 48,377,627	\$ 49,627,528	\$ 50,362,921	\$ 50,967,844	\$ 51,604,729
Total Expenditures After Transfers Out	\$ 260,332,812	\$ 252,006,607	\$ 262,274,493	\$ 269,695,374	\$ 274,996,895	\$ 279,773,578

FY 21-22 Multi-Year Financial Projection Summary (Net of Interfund Transfers)



	FY 21-22 Adopted		FY 22-23 Projected		FY 23-24 Projected		FY 24-25 Projected		FY 25-26 Projected		FY 26-27 Projected	
Total Revenues	\$	196,824,776	\$	205,073,105	\$	213,414,942	\$	220,000,260	\$	226,088,616	\$	233,197,079
Total Expenditures	\$	197,700,074	\$	203,628,980	\$	212,646,965	\$	219,332,453	\$	224,029,051	\$	228,168,849

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 2021-2022 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 2021-2022.

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 2021-2022 assume an overall increase of 11.25% from FY 2020-2021 estimates. The revenue projections are net of changes in certain revenue categories, and the primary reasons for the increase are due to growth in property taxes, gross receipts, other taxes, and charges for services, which are offset by increases in sales tax, intergovernmental revenues, other revenue, and transfers in.

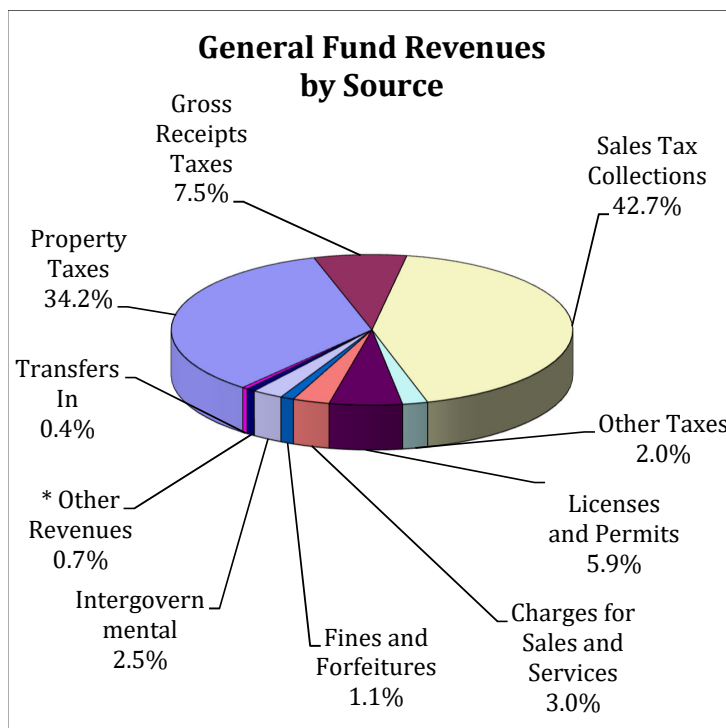
Funding of the City's General Fund operations is derived from 10 major revenue categories. Each of these categories are detailed below with a brief description of how internal and external factors affect revenue amounts and how amounts differ from the prior year.

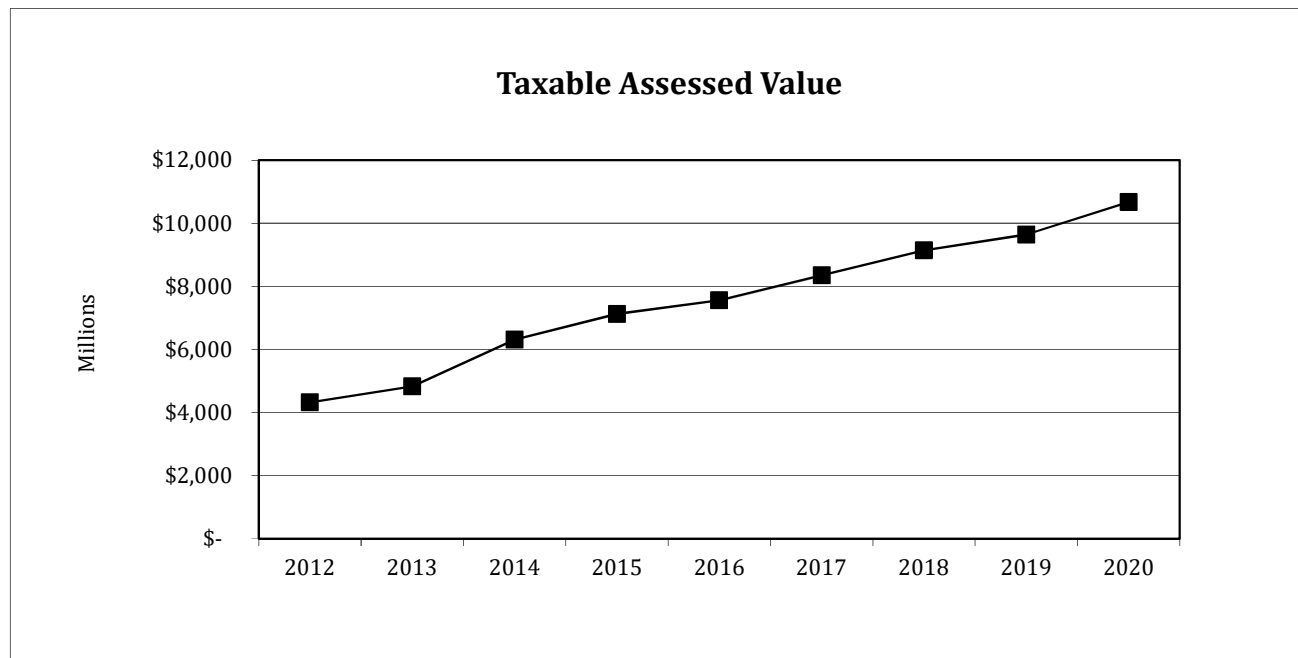
Property Taxes: \$32,743,912 (up \$2,975,139 or 9.99%)

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 34.2% 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% 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 \$10,672,297,776 for 2021 (inclusive of over 65/Disabled Freeze amounts). This is an increase of \$1,029,268,639 or 13.6%, over the 2020 certified tax roll. The tax roll is reflective of all taxable property in the City as of January 1, 2021. Increases in taxable assessed value are due to property assessments rising and new construction.



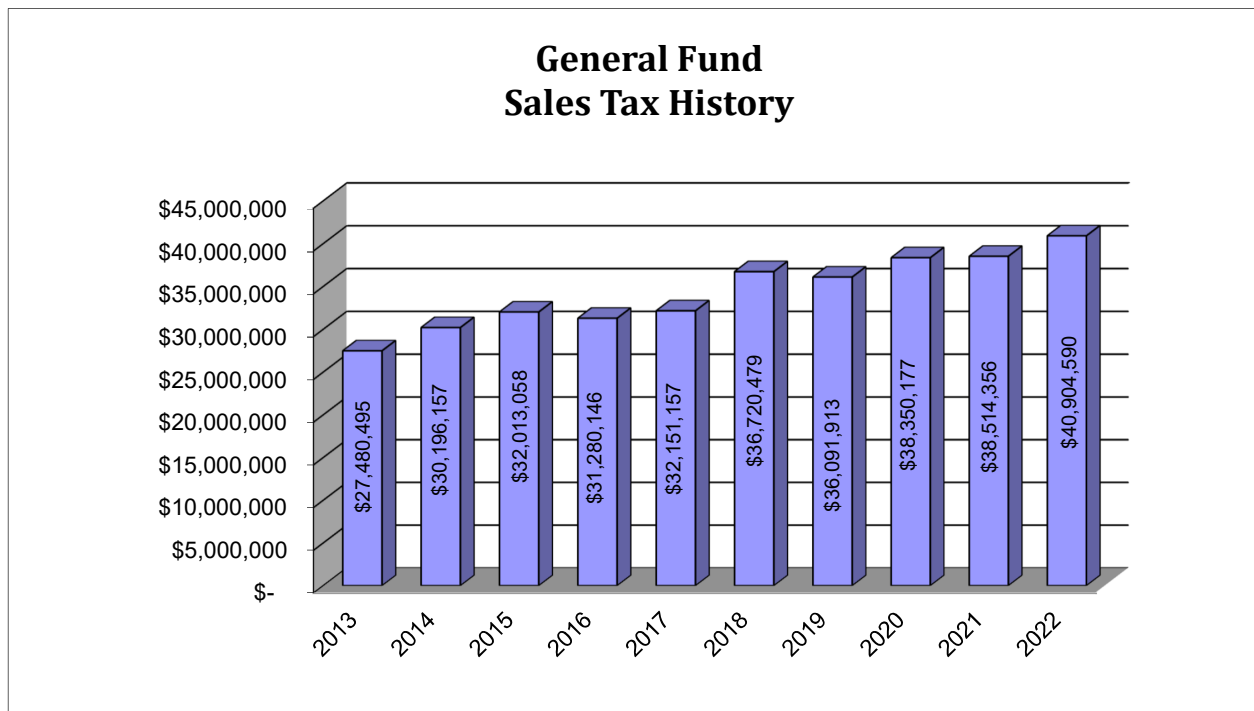


Gross Receipts Taxes: \$7,131,220 (up \$2,125 or 0.03%)

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% 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 4.62% increase in this revenue. The FY 2021-2022 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 7.5% of all General Fund revenues.

Sales Tax Collections: \$40,904,590 (up \$2,390,234 or 6.21%)

The City has experienced an increase in sales tax revenues during FY 2020-2021 compared to the prior year. The FY 2020-2021 sales tax revenue estimate is supported by an upward trend in overall collections. For FY 2021-2022, we conservatively estimate a 1% increase 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.



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 42.7% of all General Fund revenues.

Other Taxes: \$1,943,246 (up \$190,538 or 10.87%)

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 15.5%. 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 \$314,219,303 in 2019 to \$353,403,625 in 2020, which accounts for the increase in this account. Mixed Beverage Taxes are the result of a 6.7% tax being applied to all mixed beverage sales within the City. The State Comptroller then remits 10.7143% of those tax remittances to the City (approximately 0.072% of the total price). An additional 8.25% tax is imposed by the State on each mixed beverage sold, prepared, or served, of which the City receives a 10.7143% share (or roughly 0.088% of the total price). Mixed Beverage Taxes are anticipated to increase based on future trends. Other Taxes account for 2.0% of all General Fund revenues.

Licenses and Permits: \$5,614,751 (up \$250,385 or 4.67%)

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 2021-2022 with commercial and residential construction. Total revenues are projected to increase next year with an overall increase in the number and value of permits in FY 2021-2022. Alarm Fee and Excessive Alarm revenues are anticipated to stay flat for next fiscal year. Licenses and Permits account for 5.9% of all General Fund revenues.

Charges for Sales and Services: \$2,847,378 (up \$433,343 or 17.95%)

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 increase due to the availability of COVID-19 vaccinations. Planning and Zoning Fees are anticipated to increase 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 3.0% of General Fund revenues.

Fines and Forfeitures: \$1,031,297 (up \$48,827 or 4.97%)

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 remain flat in FY 2021-2022. 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 Truancy Fund, Municipal Court Efficiency Fee Fund, Municipal Court Local Truancy Prevention Diversion Fund, Municipal Court Jury Fund, and Municipal Court Time Payment Reimbursement Fee Fund. Fines and Forfeitures account for 1.1% of all General Fund revenues.

Intergovernmental Revenue: \$2,366,158 (down -\$801,308 or -25.30%)

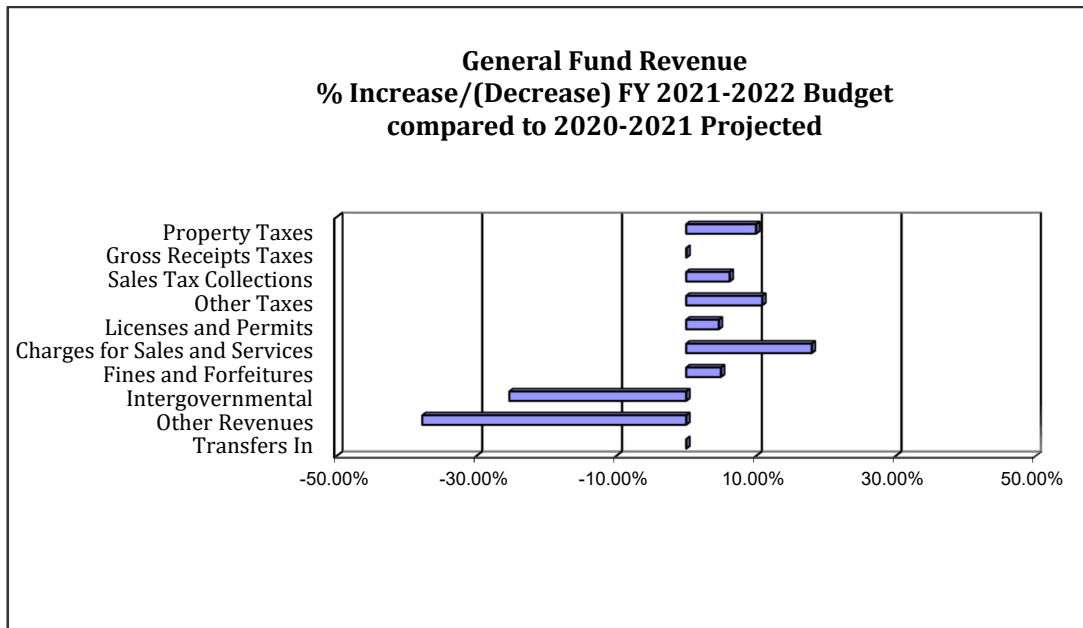
Intergovernmental Revenues include funds derived from interlocal agreements, grants, and seized assets distributed by other governments. In FY 2011-2012, the City began receiving sales tax payments from the Westwood Magnolia Special Improvement District. The agreement states that, in exchange for not annexing the area, the City is to receive 50% of sales and use tax revenues from the district. The City anticipates this revenue source to increase by 2.0% 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 2020-2021 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 2021-2022. 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 2.5% of all General Fund revenues.

Other Revenues: \$680,687 (down -\$412,765 or -37.75%)

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 2021-2022 as many of these revenues are non-recurring such as Insurance Proceeds, Donations, and Tree Mitigation. Insurance Proceeds in FY 2020-2021 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 0.7% of all General Fund revenues.

Transfers In: \$427,290 (down -\$2,479,210 or -85.30%)

Transfers In includes scheduled transfers from Other Funds to the General Fund. Transfers In in FY 2020-2021 included funding received from the Community Development Block Grant (CDGB) Entitlement Fund, Municipal Court Special Revenue Funds, 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 2021-2022 budget. The increase to Transfers In is a result of transfers from Fleet Services Fund. Transfers In revenues account for 0.4% of all General Fund revenues.

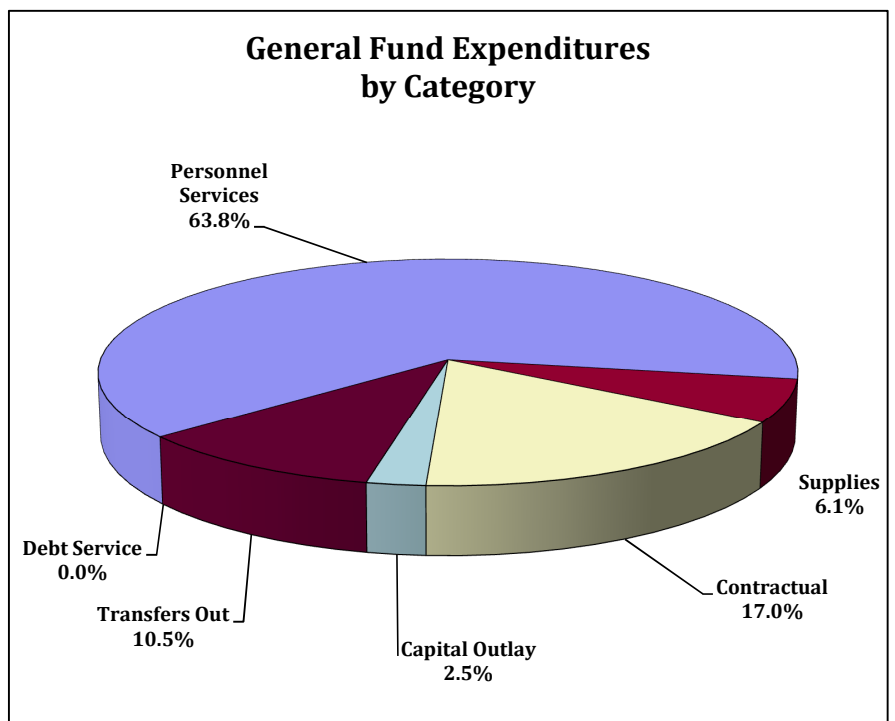


Expenditure Synopsis:

Personnel: \$63,274,623 (up \$4,616,429 or 7.87%)

As the single largest expenditure category, personnel expenses account for 63.8% 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: \$6,089,923 (up \$462,277 or 8.21%)



This object classification is for expendable materials and operating supplies necessary to conduct departmental activities. The anticipated increase for FY 2021-2022 is primarily related to maintaining base budget levels as several departments are projected to exceed their supplies budgets in FY 2021-2022. Expenditures within this classification account for 6.1% of all General Fund expenditures.

Contractual: \$16,888,997 (down -\$871,697 or -4.91%)

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 2021-2022, expenditures within this classification account for 17.0% of all General Fund expenditures.

Capital Outlay: \$2,432,529 (down -\$3,248,317 or -57.18%)

This object classification includes large expenditures for capital items such as vehicles, machinery, equipment, and improvements to infrastructure. In FY 2021-2022, the Police Support Services Division received funding for one (1) vehicle replacement that was upgraded and equipped, and the Police Patrol Division received funding for one (1) Tahoe for a police lieutenant position, and an upgrade for motorcycle equipment. The Parks & Recreation Department received funding in the amount of \$500,000 to install a lap pool at the Westside Recreation & Aquatic Center and \$250,000 to replaster the pool at the Aquatic Center. Parks Operations is also receiving \$500,000 for Heritage Place park improvements. In FY 2021-2022, the funding for drainage infrastructure is \$400,000 and street maintenance is \$500,000. Expenditures within this classification account for 2.5% of all General Fund expenditures.

Transfers Out: \$10,449,006 (up \$3,691,020 or 54.62%)

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, and the Facilities Management Fund for renovation at the Conroe Municipal Center and the Conroe Tower. The VERF allows the City to replace vehicles and equipment with cash, and save interest costs associated with purchasing these items with debt. Expenditures within this classification account for 10.5% of all General Fund expenditures.

Beginning in FY 2019-2020, transfers included 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.

Debt Service: \$0 (down -\$81,268 or -100.00%)

These expenditures are to pay debt service on the Seimens lease/purchase agreement for energy conservation projects which will mature in 2021.

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 2021-2022 assume an overall increase of 1.32% compared to FY 2020-2021 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.

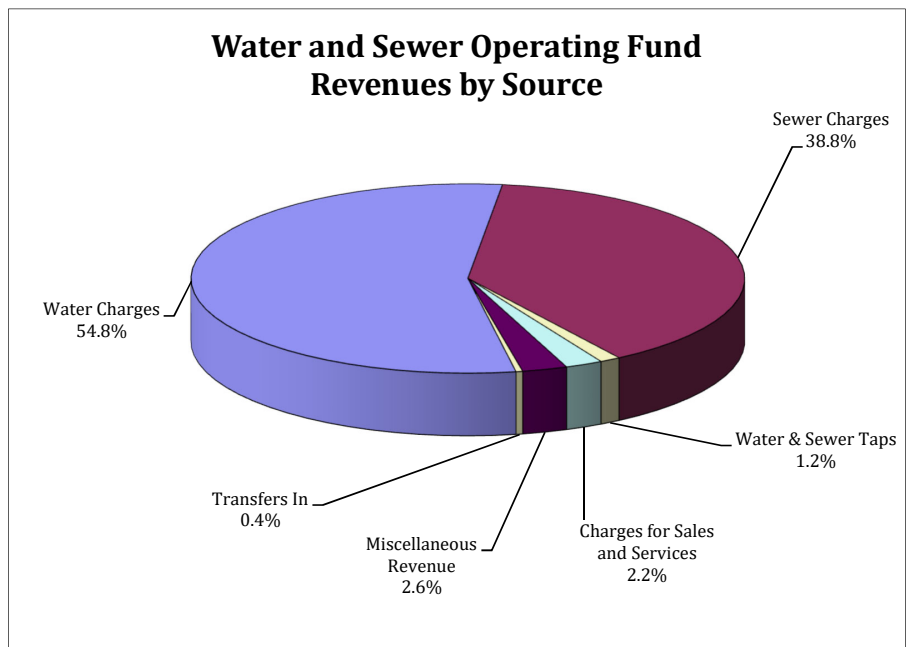
Water Sales: \$29,720,441 (up \$1,325,906 or 4.67%)

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 2021-2022, 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 2021-2022; 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. Fees are charged to the City for surface water treatment and pumpage fees assessed by the San Jacinto River Authority. Customers are currently billed \$3.40 per 1,000 gallons consumed. The City is proposing to increase the rates in FY 2021-2022 to \$3.60. Water Sales account for 54.8% of all Water and Sewer Operating Fund revenues.



Sewer Charges: \$21,060,459 (up \$691,126 or 3.39%)

Revenues in this category are expected to increase by 3.4% in FY 2021-2022. Actual revenue can vary depending on weather conditions. 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 38.8% of all Water and Sewer Operating Fund revenues.

Water and Sewer Taps: \$654,834 (down -\$133,369 or -16.92%)

Revenues in this category are projected to decrease in FY 2021-2022. 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 1.2% of all Water and Sewer Operating Fund revenues.

Other Charges for Service: \$1,182,897 (up \$7,965 or 0.68%)

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 2021-2022 based on historical averages. Other Charges for Service revenues account for 2.2% of all Water and Sewer Operating Fund revenues.

Other Revenues: \$1,423,929 (down -\$849,923 or -37.38%)

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 2.6% of all Water and Sewer Operating Fund revenues.

Transfers In: \$212,317 (down -\$333,271 or -61.08%)

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 0.4% of all Water and Sewer Operating Fund revenues.

Expenditure Synopsis:

Personnel Services: \$8,324,871 (up \$832,163 or 11.11%)

Personnel Services accounts for 13.7% of the total Water and Sewer Operating Fund budget. The budget includes merit raises for non-Civil Service staff merit raises and a merit adjustment increase. In addition to salaries, Personnel expenditures include overtime, social security, retirement contributions, worker's compensation, employee insurance, and physicals.

Supplies: \$3,043,063 (down -\$365,364 or -10.72%)

This object classification is for expendable materials and operating supplies necessary to conduct departmental activities. The purchase of supplies and materials constitutes 5.0% of all Water and Sewer Operating Fund expenses.

Contractual: \$22,620,421 (up \$1,723,676 or 8.25%)

Contractual Services accounts for 37.1% 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

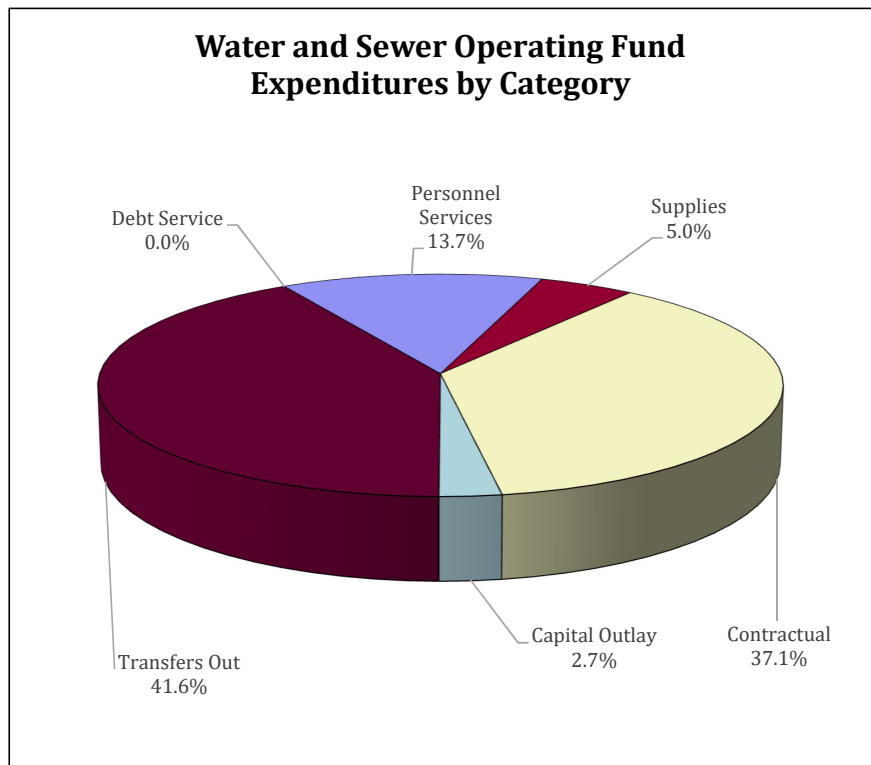
City's water and sewer utility that is paid to the General Fund. Additional contract services approved for FY 2021-2022 include increases for legal services, utility easement and right of way maintenance, unregulated contaminant monitoring, water wells security annual maintenance, TCEQ water system annual fee, and travel & training increases.

Capital Outlay: \$1,621,896 (down -\$603,804 or -27.13%)

This object classification includes large expenditures for capital items such as vehicles, machinery, equipment, and improvements to buildings. The increase in comparison to FY 2020-2021 is due to changes in planned, one-time purchases of capital items such as vehicles, machinery and equipment, and other capital items. In FY 2021-2022, funding is included for items needed to make the new wastewater treatment plant operational. The Conroe Central WWTP will receive \$190,000 for a new Roll Off Truck. Both the Water and Sewer departments will receive \$500,000 for infrastructure repairs. Expenditures within this classification account for 2.7% of all Water and Sewer Operating Fund expenses.

Transfers: \$25,375,074 (up \$6,445,951 or 34.05%)

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. In FY 2020-2021, transfers to cash fund Water & Sewer CIP projects were budgeted for \$4,800,000. However, these transfers did not occur, therefore, the \$4,800,000 will be allotted in FY 2021-2022. In FY 2021-2022, transfers to Debt Service Funds to cover principal and interest payments increased by \$1,078,641 and decreased to the Technology Replacement fund by \$64,654. In FY 2021-2022, there is a budgeted transfer from the Water Sewer Operating Fund to the Water Sewer VERF fund for \$412,482. Expenditures within this classification account for 41.7% of all Water and Sewer Operating Fund expenses.



Debt Service: \$0 (down -\$561,646 or -100.00%)

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.

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 2021-2022 for General Government capital projects, which will increase the debt service payment in FY 2021-2022. The bonds will be used to fund construction of: Road Widening with Improvements - TIRZ #3 - Old Conroe Road North Section, Underground Electrical Conversion - Downtown Alleys, Street Rehab - Tanglewood/Briarwood Phases 1B and 2A and in the Rivershire Area, Sidewalk - Davis - from Pacific to 10th Street. 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. Drainage Projects – Rehab - Alligator Creek Phase 1, and Fire Station #8.

2021-2022 General Obligation Debt Service

Revenues:

Property Tax	\$ 13,150,721
Investment Income	35,374
Penalties and Interest	87,333
Transfer In	<u>5,523,462</u>
Total Revenues	\$ 18,796,890

Expenditures:

\$ 19,003,569

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 2021-2022 for Water and Sewer capital projects, which will increase the debt service payments in FY 2021-2022. The bonds will be used to fund construction of: Water Projects - Water Line Rehab - Rivershire and Gladstell Area, Water Line Rehab - Conroe Hospital Area and Sewer Projects - Gravity Main Replacement - Upper Stewart Creek Phase 1, Trunk Line Replacement - Stewarts Creek (Avenue M to Ed Kharbat), SSOI Program - Section 8.

2021-2022 Water & Sewer Debt Service**Revenues:**

Transfer In	\$ 18,153,864
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Total Revenues	\$ 18,153,864
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Expenditures:	\$ 18,153,864
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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 2020, 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.

2021-2022 CIDC Debt Service**Revenues:**

Transfer In	\$ 6,446,067
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Total Revenues	\$ 6,446,067
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Expenditures:	\$ 6,446,067
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CONVENTION CENTER DEBT SERVICE FUND

The Convention Center Debt Service Fund was established to account for the payment of principal and interest on debt related to the new convention center. These bonds will be used for the payment of design, construction and equipment of the new convention center facilities, related infrastructure, and parking facilities. Property taxes were pledged as the primary revenue source for this fund.

2021-2022 Convention Center Debt Service**Revenues:**

Transfer In	\$ 707,150
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Total Revenues	\$ 707,150
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Expenditures:	\$ 854,641
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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; Facilities Management Fund; Transportation Grants Funds; Disaster Recovery Grants Fund; Self-Funded Insurance Fund; Municipal Court Technology Fund; Municipal Court Building Security Fund; Municipal Court Efficiency Fee Fund; Municipal Court Truancy Prevention Diversion Fund; Municipal Court Local Truancy Prevention Diversion Fund; Municipal Court Jury Fund; Municipal Court Time Payment Reimbursement Fee; Longmire Creek Public Improvement District (PID) Fund; Wedgewood Falls PID Fund; Shadow Lakes PID Fund; Animal Shelter Reserve Fund, and the Technology Replacement Fund.

City of Conroe Tax Collection History

<u>Roll</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Exemptions, Over 65/Dis. Freeze & Productivity Loss</u>	<u>Taxable Value</u>
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
2021	10,885,345,581	2,321,811,529	2,534,859,334	10,672,297,776

<u>Fiscal Year</u>	<u>General Fund</u>	<u>Debt Service</u>	<u>Total per \$100</u>
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
2021-22	0.3125	0.1250	0.4375

<u>Fiscal Year</u>	<u>Levied</u>	<u>Collected</u>	<u>Percent of Collections</u>
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	34,173,557	98%
2019-20	38,269,379	37,503,991	98%
2020-21	41,808,498	40,972,328	98%
2021-22	46,691,303	45,757,477	98%

City of Conroe
Proposed Ad Valorem Tax Structure

2021 Tax Year (Certified)

Taxable Assessed Valuation	\$10,672,297,776
Proposed Rate	\$0.4375
Estimated Levy	\$46,691,303
Estimated Collection Percentage	98%
Estimated Net Ad Valorem Taxes	\$45,757,477

Distribution (Current)

	<u>Rate</u>	<u>Percent</u>	
General Fund	\$0.3125	71.43%	\$32,683,912
G.O. Debt Service Fund	\$0.1250	28.57%	\$13,073,565

Distribution (Delinquent)

General Fund	\$60,000
G.O. Debt Service Fund	\$77,156

Distribution (Penalties & Interest)

General Fund	\$151,419
G.O. Debt Service Fund	\$87,333



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GENERAL FUND

**FY 21-22 Budget Summary
General Fund**

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Dollar FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 38,856,194	\$ 38,856,194	\$ -	\$ 37,382,755	\$ -	\$ 37,382,755	\$ (1,473,439)	-3.8%
Revenues:									
Revenues	\$ 88,407,885	\$ 86,012,523	\$ 93,093,196	\$ 7,080,673	\$ 95,638,529	\$ 52,000	\$ 95,690,529	\$ 9,678,006	11.3%
Total Revenues	\$ 88,407,885	\$ 86,012,523	\$ 93,093,196	\$ 7,080,673	\$ 95,638,529	\$ 52,000	\$ 95,690,529	\$ 9,678,006	11.3%
Total Resources	\$ 88,407,885	\$ 124,868,717	\$ 131,949,390	\$ 7,080,673	\$ 133,021,284	\$ 52,000	\$ 133,073,284	\$ 8,204,567	6.6%
Expenditures:									
Administration	\$ 812,199	\$ 1,396,836	\$ 1,429,189	\$ (32,353)	\$ 820,193	\$ 350,000	\$ 1,170,193	\$ (226,643)	-16.2%
Mayor and Council	700,891	978,291	915,651	62,640	782,507	74,411	856,918	(121,373)	-12.4%
Transportation	1,205,673	2,218,299	2,421,126	(202,827)	1,577,891	-	1,577,891	(640,409)	-28.9%
Legal	677,090	773,526	881,675	(108,149)	746,020	137,562	883,582	110,056	14.2%
Municipal Court	1,090,297	1,325,398	1,267,305	58,093	1,360,434	-	1,360,434	35,036	2.6%
Finance	2,457,933	2,326,617	2,399,553	(72,936)	2,478,231	23,471	2,501,702	175,085	7.5%
CDBG Administration	104,488	140,814	140,814	-	140,406	-	140,406	(408)	-0.3%
Purchasing-Warehouse	397,548	429,489	484,642	(55,153)	418,986	-	418,986	(10,503)	-2.4%
Information Technology	2,813,092	2,999,041	3,009,116	(10,075)	2,907,693	287,000	3,194,693	195,652	6.5%
Human Resources	930,968	972,649	1,063,845	(91,196)	988,552	59,802	1,048,353	75,704	7.8%
Police Administration	1,882,504	2,790,374	2,852,961	(62,587)	1,811,902	-	1,811,902	(978,471)	-35.1%
Police Support	1,488,816	1,522,610	1,521,166	1,444	1,500,780	26,642	1,527,422	4,812	0.3%
Police Patrol	13,765,210	13,255,624	13,906,311	(650,687)	12,873,265	857,454	13,730,720	475,095	3.6%
Police Investigative Services	4,325,057	4,488,943	4,422,574	66,369	4,585,819	65,000	4,650,819	161,876	3.6%
Police Animal Services	682,518	776,099	753,461	22,638	783,721	-	783,721	7,622	1.0%
Police CVEP	121,520	138,126	124,761	13,365	144,937	-	144,937	6,811	4.9%
Fire	19,560,452	19,316,149	20,647,848	(1,331,699)	19,786,579	1,274,932	21,061,511	1,745,363	9.0%
Parks & Rec Administration	939,081	884,821	915,043	(30,222)	1,288,754	1,331,770	2,620,524	1,735,703	196.2%
Recreation Center	1,186,754	1,254,817	1,240,530	14,287	1,296,798	-	1,296,798	41,981	3.3%
Senior Center	1,435	89,427	97,013	(7,586)	94,668	25,000	119,668	30,241	33.8%
Aquatic Center	1,469,555	1,526,358	1,514,811	11,547	1,583,042	250,000	1,833,042	306,684	20.1%
Park Operations	2,170,349	2,979,852	3,057,654	(77,802)	2,582,451	500,000	3,082,451	102,599	3.4%
Community Development	1,135,973	1,044,255	1,089,194	(44,939)	1,035,887	207,193	1,243,080	198,825	19.0%
Drainage Maintenance	1,356,859	1,010,828	952,653	58,175	989,108	466,000	1,455,108	444,280	44.0%
Street Maintenance	4,342,902	4,200,842	3,889,851	310,991	4,016,645	500,000	4,516,645	315,803	7.5%
Signal Maintenance	1,101,202	1,211,688	1,202,787	8,901	1,196,247	569,802	1,766,049	554,361	45.8%
Sign Maintenance	680,530	732,778	709,241	23,537	750,385	-	750,385	17,608	2.4%
Engineering	3,189,283	3,512,179	3,469,160	43,019	3,271,715	365,215	3,636,930	124,751	3.6%
Building Inspections & Permits	1,405,160	1,860,553	1,806,413	54,140	1,555,421	112,890	1,668,311	(192,242)	-10.3%
GF Non-Departmental	10,946,164	19,479,615	16,380,286	3,099,329	11,525,912	6,755,985	18,281,897	(1,197,718)	-6.1%
Total Expenditures	\$ 82,941,503	\$ 95,636,895	\$ 94,566,635	\$ 1,070,261	\$ 84,894,950	\$ 14,240,129	\$ 99,135,078	\$ 3,498,182	3.7%
New Fund Balance:		\$ 29,231,822	\$ 37,382,755	\$ 8,150,934	\$ 48,126,334		\$ 33,938,207	\$ 4,706,385	
90-Day Reserve:		\$ 23,909,224	\$ 23,641,659		\$ 21,223,738		\$ 24,783,769		
Over/(Under):		5,322,598	13,741,097		26,902,597		9,154,437		
Breakdown of Transfer In:									
CDBG Entitlement Fund					\$ 110,000				
Municipal Court Building Security Fund					20,000				
Municipal Court Local Truancy Prevention Diversion					20,000				
Fleet Services Fund					277,290				
Total					\$ 427,290				
Breakdown of Transfer Out:									
TIRZ #3 Fund					\$ 3,253,344				
CMMD#1 Reimbursement Agreement					430,392				
CMMD#1 Economic Development					363,650				
CMMD#1 Economic Development - Sales Tax					326,679				
Vehicle & Equipment Fund - Police Leases					185,700				
Vehicle & Equipment Fund - General and Police					2,068,121				
Vehicle & Equipment Fund - Fire					1,975,000				
Vehicle & Equipment Fund - Transportation					145,740				
Net Administrative Transfer					165,646				
Technology Replacement Fund					832,715				
Facilities Management Fund					702,019				
Total					\$ 10,449,006				

FY 21-22 Budget Summary by Category
General Fund

	FY 20-21 Budget	FY 20-21 Estimate	Under/ (Over)	FY 21-22 Base	FY 21-22 Supplemental	FY 21-22 Proposed
Personnel	\$ 58,784,812	\$ 58,658,194	\$ 126,618	\$ 58,984,447	\$ 4,290,176	\$ 63,274,623
Supplies	5,177,784	5,627,646	(449,862)	5,183,128	906,795	6,089,923
Contractual	17,766,907	17,760,694	6,213	15,154,205	1,734,792	16,888,997
Capital Outlay	5,376,512	5,680,846	(304,334)	-	2,432,529	2,432,529
Transfers	8,449,613	6,757,986	1,691,627	5,573,170	4,875,836	10,449,006
Debt Service	81,267	81,268	(1)	-	-	-
Total	\$ 95,636,895	\$ 94,566,635	\$ 1,070,261	\$ 84,894,950	\$ 14,240,129	\$ 99,135,078

**FY 21-22 Supplemental Requests
General Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount ¹	FY 20-21 Purchase ²	FY 21-22 Approved ³	Type
001-1041	Administration	940	Arts & Culture Grant Disbursements	\$ 144,000	\$ -	\$ 200,000	Non-Discretionary Adjustment
001-1041	Administration	983	Downtown Manager - Contract Services	125,000	-	-	New Program
001-1041	Administration	982	Downtown Manager Travel & Training	9,800	-	-	New Travel & Training
001-1041	Administration	1112	Montgomery County Veteran's Memorial Park	150,000	-	150,000	New Program
Administration Total				\$ 428,800	\$ -	\$ 350,000	
001-1042	Mayor & City Council	931	Record Management Specialist	74,411	-	74,411	New Personnel
001-1042	Mayor & City Council	1002	2022 Election	235,018	-	-	New Equipment
Mayor & Council Total				\$ 309,429	\$ -	\$ 74,411	
001-1044	Transportation	800	Transit Coordinator - Operations Analyst	84,039	-	-	New Personnel
001-1044	Transportation	851	Transit Coordinator - Mobility Planner	84,039	-	-	New Personnel
Transportation Total				\$ 168,078	\$ -	\$ -	
001-1060	Legal	942	Assistant City Attorney	137,562	-	137,562	New Personnel
001-1060	Legal	969	PT Administrative Specialist I	17,537	-	-	New Personnel
Legal Total				\$ 155,099	\$ -	\$ 137,562	
001-1070	Municipal Court	884	Clerk Incentive Pay For Certification	5,562	-	-	New Program
Municipal Court Total				\$ 5,562	\$ -	\$ -	
001-1100	Finance	1	Montgomery Central Appraisal District Increase	15,000	-	15,000	Non-Discretionary
001-1100	Finance	26	Convert Part-Time Financial Analyst to Full-Time	8,471	-	8,471	New Personnel
001-1100	Finance	782	Certification Incentive Pay	35,611	-	-	Enhanced Program
Finance and Administration Total				\$ 59,082	\$ -	\$ 23,471	
001-1110	CDBG Administration	854	Printing and Publications	2,800	-	-	New Program
001-1110	CDBG Administration	853	PT Administrative Specialist I	36,477	-	-	New Personnel
CDBG Administration Total				\$ 39,277	\$ -	\$ -	
001-1120	Purchasing - Warehouse	984	ASAP Enterprise Level Inventory System	18,134	-	-	New Equipment
001-1120	Purchasing - Warehouse	986	Upgrade Fuel Tanks at Service Center	54,400	-	-	Enhanced Program
001-1120	Purchasing - Warehouse	970	Upgrade Fuel Pumps and Software	124,847	-	-	New Equipment
001-1120	Purchasing - Warehouse	996	Certification Incentive Pay	3,600	-	-	Enhanced Program
Warehouse-Purchasing Total				\$ 200,981	\$ -	\$ -	
001-1130	Information Technology	828	Non IT Software and Hardware Maintenance Increas	187,000	-	187,000	Non-Discretionary Adjustment
001-1130	Information Technology	827	IT Software and Hardware Maintenance Increase	100,000	-	100,000	Non-Discretionary Adjustment
001-1130	Information Technology	905	Dark Fiber from City Hall to IH-45	45,000	-	-	Enhanced Program
001-1130	Information Technology	831	GIS Large Format Printer	3,000	-	-	New Equipment
001-1130	Information Technology	904	Dark Fiber from Police Department to IH-45	40,000	-	-	Enhanced Program
001-1130	Information Technology	837	I.T.S.P. Desktop Support Staff	73,511	-	-	New Personnel
001-1130	Information Technology	829	I.T.S.P. Business Continuity of Operations Plan	50,000	-	-	New Project
001-1130	Information Technology	835	I.T.S.P. Business Analyst for Public Safety	103,763	-	-	New Personnel
001-1130	Information Technology	834	VOIP Phone System Migration	158,000	-	-	Replacement Equipment
001-1130	Information Technology	830	Certification Incentive Pay	11,891	-	-	Enhanced Program
001-1130	Information Technology	823	I.T.S.P. Technology Project Manager	104,363	-	-	New Personnel
001-1130	Information Technology	832	Increase Overtime	5,000	-	-	Enhanced Program
001-1130	Information Technology	932	GIS Technician (Public Works)	74,915	-	-	New Personnel
Information Technology Total				\$ 956,442	\$ -	\$ 287,000	
001-1160	Human Resources	841	Laptop - Office Supplies	2,000	-	-	New Equipment
001-1160	Human Resources	787	Administrative Specialist I	59,802	-	59,802	New Personnel

**FY 21-22 Supplemental Requests
General Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount ¹	FY 20-21 Purchase ²	FY 21-22 Approved ³	Type
Human Resources Total				\$ 61,802	\$ -	\$ 59,802	
001-1202	Police Support Services	873	Administrative Specialist I	57,272	-	-	New Personnel
001-1202	Police Support Services	876	Increase Building Maintenance	75,000	-	-	Enhanced Program
001-1202	Police Support Services	878	Custodian	52,775	-	-	New Personnel
001-1202	Police Support Services	877	Increase Building Supplies	25,000	-	-	Enhanced Program
001-1202	Police Support Services	874	Increase Travel & Training	30,000	-	-	New Travel & Training
001-1202		1087	VERF Upgrade - Ford F-55- Pickup	57,209		26,642	VERF upgrade
Police Support Services Total				\$ 297,256	\$ -	\$ 26,642	
001-1203	Police Patrol	954	Police Motorcycle Equipment Package	16,600	-	16,600	Replacement Equipment
001-1203	Police Patrol	909	Exacom Technical Refresh	40,000	-	-	Enhanced Program
001-1203	Police Patrol	929	Police Patrol Tahoes Upgrade	100,555	-	-	VERF upgrade
001-1203	Police Patrol	1120	Police Officers (4)	1,054,116	-	452,752	New Personnel
001-1203	Police Patrol	1121	Sergeants (2)	372,909	-	189,622	New Personnel
001-1203	Police Patrol	937	Communications Officers (2)	133,909	-	-	New Personnel
001-1203	Police Patrol	1122	Police Lieutenant (1)	369,606	-	198,480	New Personnel
Police Patrol Total				\$ 2,087,694	\$ -	\$ 857,454	
001-1204	Police Investigative Services	867	Digital Media Duplication	15,000	-	15,000	Non-Discretionary Adjustment
001-1204	Police Investigative Services	872	Flock Camera Systems (Seized Assets)	50,000	-	50,000	New Program
001-1204	Police Investigative Services	870	Stericycle services	5,000	-	-	Enhanced Program
001-1204	Police Investigative Services	868	MedSafe Drug Liners	1,500	-	-	New Program
001-1204	Police Investigative Services	871	Crime Scene Investigators Computer Replacement	5,000	-	-	New Equipment
001-1204	Police Investigative Services	869	Copier	6,000	-	-	New Equipment
001-1204	Police Investigative Services	886	GrayKey Phone Data Extraction Software	10,000	-	-	Enhanced Program
Police Investigative Services Total				\$ 92,500	\$ -	\$ 65,000	
001-1300	Fire	915	Increase Overtime	505,617	-	505,617	Enhanced Program
001-1300	Fire	928	Security Access Control Upgrade	100,000	-	100,000	Enhanced Program
001-1300	Fire	916	Facilities Repair & Maintenance	250,000	-	-	Enhanced Program
001-1300	Fire	938	Deputy Fire Marshall - E/O Position	205,608	-	-	New Personnel
001-1300	Fire	990	Lieutenant - Fire Training Division	108,284	-	-	New Personnel
001-1300	Fire	927	Battery Operated Vehicle Extrication Tools	47,000	-	-	New Equipment
001-1300	Fire	977	Increase Travel & Training	39,755	-	-	Enhanced Program
001-1300	Fire	979	Administrative Specialist I - Fire Training Division	61,590	-	-	New Personnel
001-1300	Fire	995	Reclassify Admin. Specialist to Admin. Assistant	9,672	-	-	New Personnel
001-1300	Fire	994	Reclassify Emerg. Mgmt. Spc. To Spc. - Emerg. Mgmt.	5,590	-	-	New Personnel
001-1300	Fire	980	PT Maintenance Personnel	18,837	-	-	New Equipment
001-1300	Fire	993	Reclassify Asset Coord. To Fire Coord. - Maint.	12,344	-	-	New Personnel
001-1300	Fire	1123	Firefighters (7)	566,944	-	500,793	New Personnel
001-1300	Fire	1119	Increase FRRR to match TMRS (15% to 16.263%)	168,522	-	168,522	Non-Discretionary Adjustment
Fire Department Total				\$ 2,099,763	\$ -	\$ 1,274,932	
001-1400	Parks & Recreation Administration	1083	Westside Recreation and Aquatic Center	257,000	-	-	New Program
001-1400	Parks & Recreation Administration	1113	Fireworks	50,000	-	50,000	New Program
001-1400	Parks & Recreation Administration	1114	Westside Rec & Aquatic Center Lap Pool	500,000	-	500,000	New Program
001-1400	Parks & Recreation Administration	1115	Westside Rec & Aquatic Center/Start up costs	700,000	-	250,000	New Program
001-1400	Parks & Recreation Administration	975	Westside Recreation & Aquatic Center (Former YMCA)	901,770		531,770	New Program
Parks & Recreation Administration Total				\$ 2,408,770	\$ -	\$ 1,331,770	

**FY 21-22 Supplemental Requests
General Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount ¹	FY 20-21 Purchase ²	FY 21-22 Approved ³	Type
001-1410	CK Ray Recreation Center	1000	Youth Flag Football League Program Enhancements	16,791	-	-	Enhanced Program
001-1410	CK Ray Recreation Center	1001	Conroe United Youth Soccer	24,200	-	-	Enhanced Program
001-1410	CK Ray Recreation Center	958	Cardio Machines	65,000	-	-	Replacement Equipment
CK Ray Recreation Center Total				\$ 105,991	\$ -	\$ -	
001-1430	Senior Center	815	Recreation Coordinator	84,693	-	-	New Personnel
001-1430	Senior Center	816	Lunch for Seniors	10,400	-	25,000	Enhanced Program
Senior Center Total				\$ 95,093	\$ -	\$ 25,000	
001-1440	Aquatic Center	960	Waterslide Maintenance and Restoration	41,000	-	-	Enhanced Program
001-1440	Aquatic Center	959	Increase Part-Time Hours	29,985	-	-	New Personnel
001-1440	Aquatic Center	1104	Pool replastering	250,000	-	250,000	Enhanced Program
Aquatics Center Total				\$ 320,985	\$ -	\$ 250,000	
001-1450	Parks Operations	774	Trail Rehab	75,000	-	-	Enhanced Program
001-1450	Parks Operations	955	Facilities Maintenance Coordinator	118,427	-	-	New Personnel
001-1450	Parks Operations	775	Pressure Washer	12,500	-	-	New Equipment
001-1450	Parks Operations	1105	Heritage Place Improvements	500,000	-	500,000	Enhanced Program
Parks Operations Total				\$ 705,927	\$ -	\$ 500,000	
001-1500	Community Development	739	Code Enforcement Officer/Abatement Coordinator	305,793	-	-	New Personnel
001-1500	Community Development	726	Reclassify 4 Code Enforcement Officers to Grade 321	33,406	-	-	New Personnel
001-1500	Community Development	733	Code Enforcement Officer	107,193	-	107,193	New Personnel
001-1500	Community Development	852	Clean Up Projects	100,000	-	100,000	New Program
001-1500	Community Development	730	Certification Pay for Code Officers	20,000	-	-	Enhanced Program
001-1500	Community Development	745	PT Code Enforcement Officer	41,116	-	-	New Personnel
001-1500	Community Development	760	Intern Position	9,367	-	-	New Personnel
001-1500	Community Development	840	Intern Position	9,367	-	-	New Personnel
001-1500	Community Development	742	Increase Overtime	10,000	-	-	Enhanced Program
Community Development Total				\$ 636,243	\$ -	\$ 207,193	
001-1530	Drainage Maintenance	917	Drainage Improvements	750,000	-	400,000	Enhanced Program
001-1530	Drainage Maintenance	918	Grapple Truck	226,750	-	-	New Equipment
001-1530	Drainage Maintenance	919	Increase Vehicle Operations	15,000	-	15,000	Enhanced Program
001-1530	Drainage Maintenance	920	E35 Compact Excavator	51,000	-	51,000	New Equipment
Drainage Construction Total				\$ 1,042,750	\$ -	\$ 466,000	
001-1540	Streets Maintenance	924	Asphalt Overlay Program	1,000,000	-	500,000	Enhanced Program
001-1540	Streets Maintenance	972	Pavement Data Collection	140,000	-	-	New Program
001-1540	Streets Maintenance	921	Increase Cleanup Requests	100,000	-	-	Enhanced Program
001-1540	Streets Maintenance	923	Tymco Sweeper	270,552	-	-	New Equipment
001-1540	Streets Maintenance	925	Increase Vehicle Operations	70,000	-	-	Enhanced Program
001-1540	Streets Maintenance	922	Pro Patch Truck	183,000	-	-	New Equipment
001-1540	Streets Maintenance	926	Increase Vehicle Repairs	50,000	-	-	Enhanced Program
Street Maintenance Total				\$ 1,813,552	\$ -	\$ 500,000	
001-1550	Signal Maintenance	795	Upgrade IH-45 High Mast Lighting to LED Fixtures	160,000	-	160,000	Enhanced Program
001-1550	Signal Maintenance	843	Traffic Signal Crew	148,780	-	-	New Personnel
001-1550	Signal Maintenance	792	Traffic Signal Battery Backups	95,000	-	95,000	New Equipment
001-1550	Signal Maintenance	793	Traffic Signal Replacement Parts	80,000	-	80,000	Enhanced Program
001-1550	Signal Maintenance	794	School Zone Flasher Parts	50,000	-	50,000	Enhanced Program
001-1550	Signal Maintenance	842	Fiber - City Hall to IH-45	92,302	-	92,302	New Program

**FY 21-22 Supplemental Requests
General Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount ¹	FY 20-21 Purchase ²	FY 21-22 Approved ³	Type
001-1550	Signal Maintenance	796	Upgrade I-45 Bridge & Roadside to LED light fixt.	92,500	-	92,500	Enhanced Program
001-1550	Signal Maintenance	976	Traffic Signal Crew with Bucket Truck	293,780	-	-	New Personnel
Signal Maintenance Total				\$ 1,012,362	\$ -	\$ 569,802	
001-1560	Sign Maintenance	912	Increase Operating Supplies	25,000	-	-	Enhanced Program
001-1560	Sign Maintenance	914	Increase Vehicle Operations	10,000	-	-	Enhanced Program
001-1560	Sign Maintenance	913	Pre-Melter	52,215	-	-	New Equipment
Sign Maintenance Total				\$ 87,215	\$ -	\$ -	
001-1570	Engineering	1067	Downtown Residential Incentive Program	3,938	-	3,938	Non-Discretionary Adjustment
001-1570	Engineering	771	Engineering Inspector	111,277	-	111,277	New Personnel
001-1570	Engineering	777	Intelligent Transportation System Plan	100,000	-	-	New Program
001-1570	Engineering	1110	Municipal Funding Strategy and Grant Writing	250,000	-	250,000	New Program
Engineering Total				\$ 465,215	\$ -	\$ 365,215	
001-1580	Building Inspections & Permits	776	Building Inspector	112,890	-	112,890	New Personnel
001-1580	Building Inspections & Permits	862	Building Inspector	112,890	-	-	New Personnel
001-1580	Building Inspections & Permits	863	Building Inspector	112,890	-	-	New Personnel
001-1580	Building Inspections & Permits	1042	CityView Software Maintenance	55,000	-	-	Enhanced Program
001-1580	Building Inspections & Permits	768	Overtime	24,778	-	-	Enhanced Program
Building Inspections & Permits Total				\$ 418,447	\$ -	\$ 112,890	
001-1800	GF Non-Departmental	1030	3.5% MERIT Non-Civil Service Only	329,082	-	329,082	Enhanced Program
001-1800	GF Non-Departmental	1031	STEP Increases - Civil Service Only	529,778	-	529,778	Enhanced Program
001-1800	GF Non-Departmental	1022	2% Salary Market Adjustment	921,289	-	921,289	Enhanced Program
001-1800	GF Non-Departmental	1072	City Wide Certification Pay	100,000	-	100,000	Enhanced Program
001-1800	GF Non-Departmental	943	VERF Contribution - General Fund	2,068,121	-	2,068,121	VERF
001-1800	GF Non-Departmental	964	IT Replacement Fund Contribution - General Fund	832,715	-	832,715	Replacement Equipment
001-1800	GF Non-Departmental	944	VERF Contribution - Fire Dept.	1,975,000	-	1,975,000	VERF
GF Non-Departmental Total				\$ 6,755,985	\$ -	\$ 6,755,985	
Grand Total				\$ 22,830,301	\$ -	\$ 14,240,129	

General Fund Revenues

Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
4010 - Current Taxes	\$ 28,331,317	\$ 29,531,777	\$ 29,531,777	\$ 32,683,912
4020 - Delinquent Taxes	57,988	60,000	236,996	60,000
Property Taxes Subtotal	\$ 28,389,305	\$ 29,591,777	\$ 29,768,773	\$ 32,743,912
4030 - Gross Receipts	7,082,937	7,124,016	7,128,495	7,128,495
4035 - Network Nodes Receipts	1,725	1,325	575	2,725
Gross Receipts Subtotal	\$ 7,084,662	\$ 7,125,341	\$ 7,129,070	\$ 7,131,220
4040 - Sales Tax	38,350,177	33,764,538	38,514,356	40,904,590
Sales Tax Collections Subtotal	\$ 38,350,177	\$ 33,764,538	\$ 38,514,356	\$ 40,904,590
4070 - Mixed Beverage Tax	267,394	307,854	377,999	397,105
4080 - PILOT	903,574	1,374,709	1,374,709	1,546,141
Other Tax Subtotal	\$ 1,170,968	\$ 1,682,563	\$ 1,752,708	\$ 1,943,246
4510 - Licenses	11,604	10,463	12,300	12,300
4520 - Permits	4,516,400	3,125,973	5,007,694	5,258,079
4521 - Storm Water Permits	123,230	69,574	170,914	170,914
4530 - Miscellaneous	3,650	2,315	1,338	1,338
4532 - Alarm Fees	115,807	110,754	114,170	114,170
4533 - Excessive Alarms	58,950	54,283	57,950	57,950
Licenses and Permits Subtotal	\$ 4,829,641	\$ 3,373,362	\$ 5,364,366	\$ 5,614,751
5010 - Refuse Collection	386,246	373,388	391,410	399,238
5020 - Copies	13,249	12,981	14,071	14,071
5040 - Planning and Zoning Fees	817,885	620,020	788,086	791,841
5117 - Code Enforcement Fee	1,112	917	2,138	2,138
5150 - Service Charges	574	625	555	555
5190 - Ticket Sales	96,527	162,000	61,985	61,985
6050 - Recreational	399,961	692,056	574,486	793,211
6051 - Parks Programs	327,166	497,481	460,704	663,739
6053 - Animal Shelter Fees	120,600	120,600	120,600	120,600
Charges for Sales and Services Subtotal	\$ 2,163,320	\$ 2,480,068	\$ 2,414,035	\$ 2,847,378
6030 - Lease Income	292,237	260,180	148,112	196,162
Lease Income Subtotal	\$ 292,237	\$ 260,180	\$ 148,112	\$ 196,162
5510 - Traffic and Criminal Fines	1,036,024	1,293,208	976,540	1,025,367
5540 - Commercial Vehicle Fines	6,913	10,637	5,930	5,930
Fines and Forfeitures Subtotal	\$ 1,042,937	\$ 1,303,845	\$ 982,470	\$ 1,031,297
6105 - Seized Assets	209,377	-	34,575	-
6106 - Intergovernmental - Local	2,887,564	2,211,279	2,227,812	2,259,717
6107 - Intergovernmental - State	47,596	39,570	16,650	39,570
6108 - Intergovernmental - Federal	388,045	712,076	888,429	66,871
Intergovernmental Subtotal	\$ 3,532,582	\$ 2,962,925	\$ 3,167,466	\$ 2,366,158
6010 - Interest On Investments	455,685	232,430	74,608	103,145
Investment Income Subtotal	\$ 455,685	\$ 232,430	\$ 74,608	\$ 103,145
6015 - FMV Adjustment - Investments	70,909	-	-	-
Net Change in Fair Value of Investments Subtotal	\$ 70,909	\$ -	\$ -	\$ -
6020 - Penalty and Interest	140,202	169,732	151,419	151,419
Penalties and Interest Subtotal	\$ 140,202	\$ 169,732	\$ 151,419	\$ 151,419
6036 - Sales Of Capital Assets	27,514	-	-	-
6052 - Parks Donations	14,730	9,262	8,418	-
6054 - Tree Mitigation	180,070	-	101,161	-
6060 - Unanticipated Revenues	198,791	100,000	129,647	125,004
6070 - Short and Over	(2,101)	-	(1,945)	-
6080 - Donations	81,381	50,000	48,677	50,000
6110 - Insurance Proceeds	198,519	-	433,355	54,957
6114 - Developer Reimbursements	1,200	-	-	-

General Fund Revenues

		Actual	Amended	Estimated	Budgeted
Account		2019-2020	2020-2021	2020-2021	2021-2022
Miscellaneous Subtotal		\$ 700,104	\$ 159,262	\$ 719,313	\$ 229,961
6550 - Transfer In		185,156	2,906,500	2,906,500	427,290
Transfers In Subtotal		\$ 185,156	\$ 2,906,500	\$ 2,906,500	\$ 427,290
Total Revenues		\$ 88,407,885	\$ 86,012,523	\$ 93,093,196	\$ 95,690,529

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. The 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 while 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 2020 - 2021

- ✓ 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 20-21 Capital Improvement Plan (CIP)
- ✓ Oversaw preparation of FY 20-21 Annual Budget
- ✓ Continued improvement of City's reserve funds
- ✓ Continued Montgomery County collaboration on Recycling Center
- ✓ Economic development increased business opportunities with additional land purchase
- ✓ Added buses added to Paratransit system and expanded routes
- ✓ Enhanced management of downtown Conroe

Goals & Objectives for FY 2021 - 2022

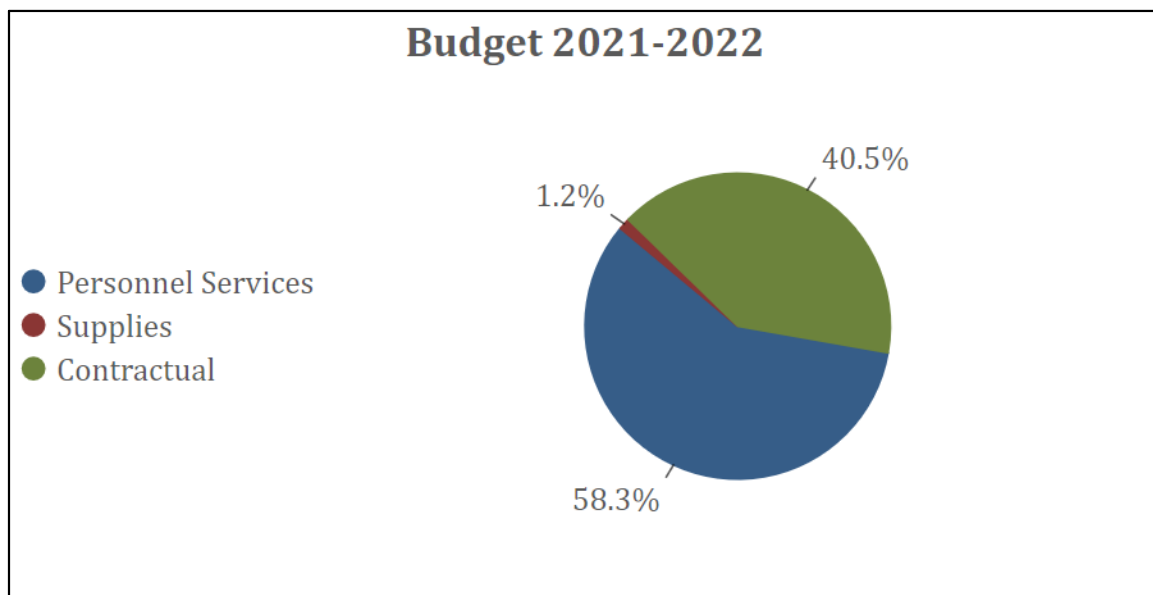
- Provide a Project Status Update to Mayor and Council weekly
- Provide a weekly "Friday Memo" to Mayor, Council and Department Heads including items to note, monthly calendar, and agenda action reminders
- Work with the Fire Department to decrease response time
- Work with the Police Department to decrease 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

Administration 001-1041



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 604,734	\$ 692,453	\$ 705,988	\$ 681,850
Supplies	31,145	8,409	41,029	14,409
Contractual	113,289	695,974	682,172	473,934
Capital Outlay	63,031	-	-	-
Total	\$ 812,199	\$ 1,396,836	\$ 1,429,189	\$ 1,170,193



Performance Measures	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Conduct Bi-Monthly Management Team Meetings	20	20	20	20
Conduct Bi-Weekly one-on-one Meeting with Directors	200	200	200	200
Respond to all citizen inquiries / complaints in a timely fashion	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

Supplemental Budget Requests

Administration 001-1041



Mont Co. Veteran's Memorial Park	\$150,000
Arts & Culture Grant Disbursements	\$200,000



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 by continually updating the department web page. 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 2020 - 2021

- ✓ 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

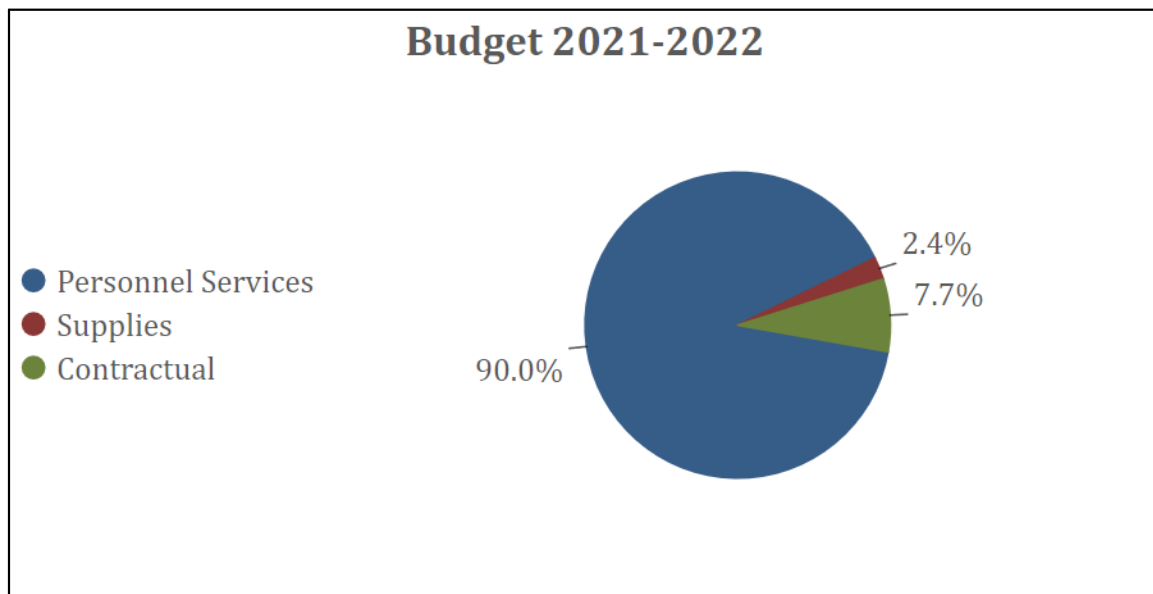
Goals & Objectives for FY 2021 - 2022

- 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
- Prepare for the 2022 Council Election



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 633,815	\$ 663,543	\$ 667,881	\$ 771,148
Supplies	14,782	18,168	18,168	20,168
Contractual	52,294	296,579	229,602	65,602
Total	\$ 700,891	\$ 978,290	\$ 915,651	\$ 856,918



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Minutes / Agendas / Packets	105	115	115	115
Open Records Requests	971	1,100	1,200	1,235
Document Recording	17	17	20	25
Publications	112	112	125	130

Supplemental Budget Requests

Record Management Specialist	\$74,411
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The City of Conroe Transportation Department was formed in 2013 to meet all Conroe residents' transit and mobility needs. Transportation's core values are Safety, Service, and Stewardship. Transportation oversee, manage, and execute all Conroe Connection Transit planning, system design, and implementation activities. 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 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 2020 - 2021

- ✓ Awarded \$896,000 for vehicles through the Section 5339b competitive grant; received \$2.1M for transit operations through the 2020 CARES Act and over \$650,000 as part of our annual formula allocation from the Federal Transit Administration.
- ✓ Sustained the newly initiated commuter service operations and funding post the pandemic impacts on ridership. This was accomplished by reducing service from three buses to one and approval from HGAC to extend year two CMAQ funding.
- ✓ Participated in the region-wide #SITSAFE campaign to promote public transit agencies' commitment to maintaining safe and reliable systems using PPE equipment, disinfecting and sanitization practices, and encouraging social distancing.
- ✓ Re-branded marketing materials such as logos, schedules, bus stop signs, bus wraps, press releases, and newspaper advertisements, for the fixed route and ADA Paratransit services to complement the commuter service images.
- ✓ Successfully transitioned transit vehicle maintenance from a third-party contractor to the internal Fleet Services department for an estimated annual savings of \$14,000. Fleet Services will utilize internal quality controls, reduce downtime for maintenance and repairs, and retain records in the fleet management software for audit and reporting purposes.
- ✓ Improved the North and South routes by linking the two routes at a common endpoint (interlining), which improves passenger convenience by removing the need to transfer buses.
- ✓ Replaced two transit buses through the vehicle replacement fund (VERF) and accepted the delivery on two new ADA Paratransit vans and two new fixed-route buses related to the influx of CARES funding. This doubles service capacity, reduces interruptions, eliminates rental costs, and increases bus stop frequencies.
- ✓ Updated the Five-Year Strategic Plan due to an influx of revenue projections and recommendations from the FY21 Transit Asset Management Plan, FY21 Operating Plan, FY21 Transit Accessibility Plan. Most importantly, we engaged stakeholders for system updates and gathered feedback.

Goals & Objectives for FY 2021 - 2022

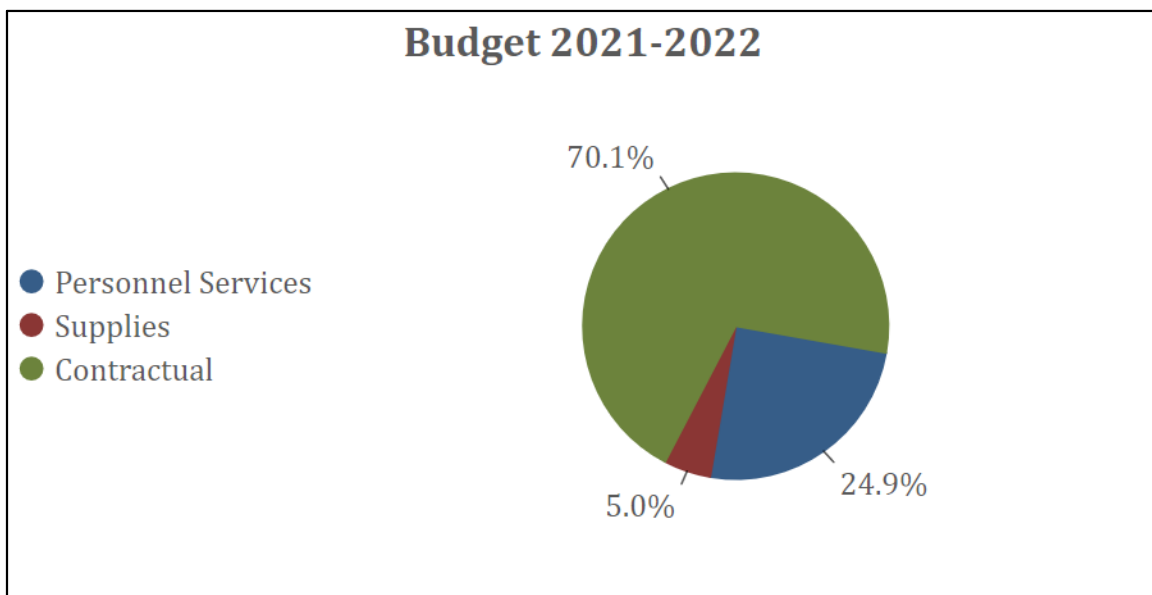
- Examine the accessibility of the fixed-route system vs. other delivery models
- Add a second bus to the commuter service to encourage ridership
- Improve headways on the fixed routes for system directness and efficiency
- Create and promote local shuttle services

Transportation 001-1044



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 306,231	\$ 333,256	\$ 333,256	\$ 392,896
Supplies	128,665	26,924	152,784	78,398
Contractual	654,849	1,163,095	1,240,062	1,106,597
Capital Outlay	115,928	695,024	695,024	-
Total	\$ 1,205,673	\$ 2,218,299	\$ 2,421,126	\$ 1,577,891



Performance Measures	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Ridership - Fixed Route	33,712	22,059	26,471	26,471
Ridership - ADA	4,560	4,274	5,129	5,129
Ridership - Commuter	6,736	12,372	14,846	14,846



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, personnel issues, and matters related to economic development. The City Attorney serves as legal counsel to the City Council, Planning Commission, Conroe Industrial Development Corporation, and provides advice and support to other boards and commissions as requested.

Accomplishments for FY 2020 - 2021

- ✓ 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 Department fiscal year budget for 2020-2021

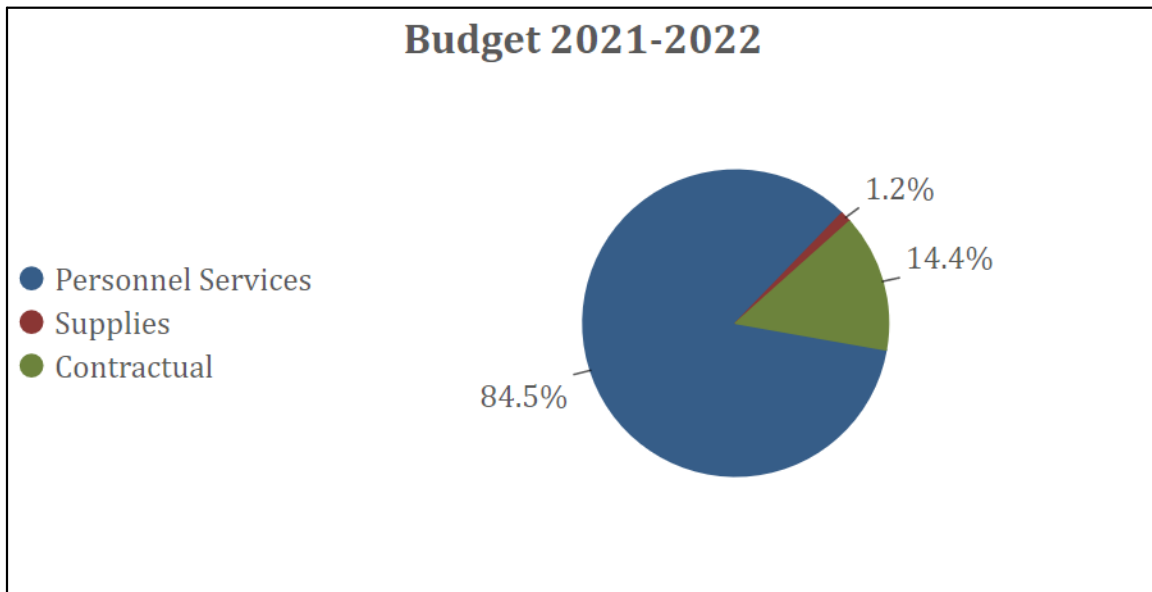
Goals & Objectives for FY 2021 - 2022

- 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 2021-2022



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 630,812	\$ 645,192	\$ 752,720	\$ 746,327
Supplies	4,306	5,350	5,350	10,350
Contractual	41,972	122,984	123,605	126,905
Total	\$ 677,090	\$ 773,526	\$ 881,675	\$ 883,582



Supplemental Budget Requests

Assistant City Attorney

\$137,562

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 2020 - 2021

- ✓ Awarded the Traffic Safety Initiative Award for Medium Volume Court for the State of Texas in 2021
- ✓ Distributed traffic safety brochures and associated traffic material at Trick or Treat Drive Thru Trail and National Night Out
- ✓ Hosted Municipal Courts Week
- ✓ Coordinated the Conroe Municipal Court Warrant Relief Program
- ✓ One deputy court clerk reached Level II clerk certification and one Level II clerk certification through the Texas Municipal Court Education Center.
- ✓ Hired and trained new Municipal Court Warrant/Bailiff Officer
- ✓ Modified the court's operating plan to accommodate directives from the Texas Supreme Court due to the pandemic
- ✓ Established Virtual Court via the Zoom platform to hold all court proceedings during the pandemic
- ✓ Processed all necessary day to day operations of the Municipal Court office

Goals & Objectives for FY 2021 - 2022

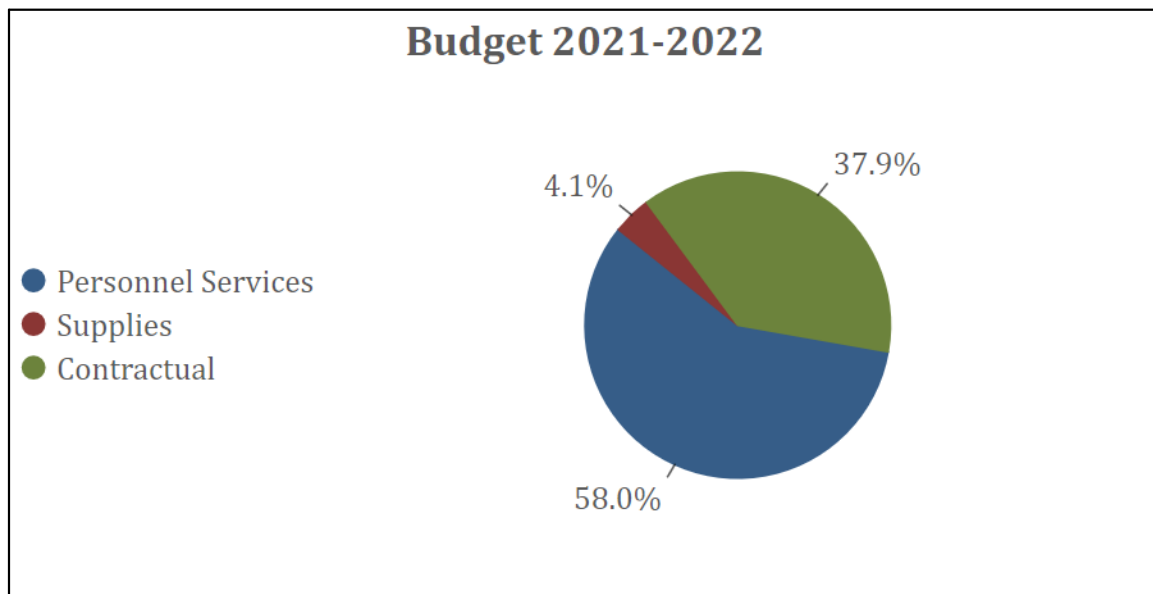
- Earn the 2022 Traffic Safety Initiative Award for the State of Texas for medium size courts
- Coordinate and participate in the Court's Local Warrant Relief Program, along with two small scale warrant relief programs.
- Participate in the Texas Municipal Court Education Center for the Court Clerks to obtain their certification and training
- Work with the court's warrant officers and collection agency to increase the warrant clearance rate to 80%.
- Dispose of more than 9,000 cases while making sure justice is served in a fair and impartial manner.
- Review and make the appropriate changes for new laws brought forth by the 2021 Legislative session
- 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 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 715,253	\$ 753,638	\$ 754,492	\$ 788,668
Supplies	52,165	53,512	54,413	55,612
Contractual	322,879	518,248	458,400	516,154
Total	\$ 1,090,297	\$ 1,325,398	\$ 1,267,305	\$ 1,360,434



Performance Measures	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Number of Citations Issued	14,432	12,574	13,695	14,500
Number of Citations Processed	17,566	16,500	15,900	16,500
Number of Warrants Issued	10,334	7,626	9,000	10,000
Amount of Fines Collected	\$2,045,673	\$1,569,507	\$1,675,045	\$1,750,000
Amount of State Fees	\$531,954	\$444,765	\$569,515	\$595,000
Amount Retained by City	\$1,513,719	\$1,124,742	\$1,105,530	\$1,155,000



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 2020 - 2021

- ✓ 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 Annual Comprehensive Financial Report (ACFR)
- ✓ 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 Annual Comprehensive Financial Report (ACFR)
- ✓ 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 2021 - 2022

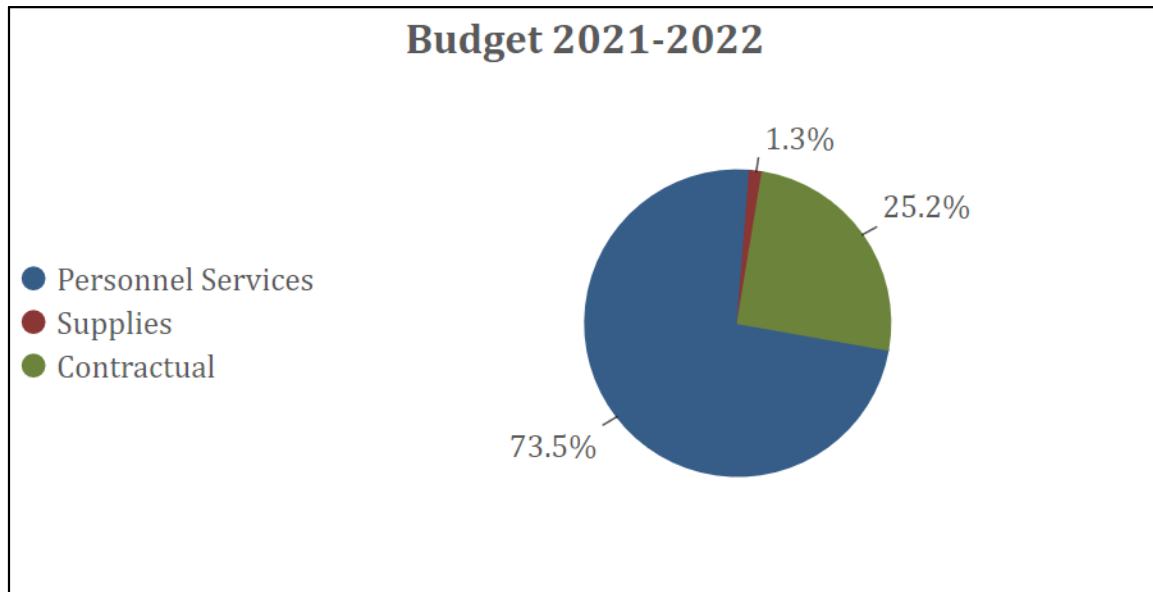
- Earn the Certificate of Achievement for Excellence in Financial Reporting for the 2018-2019 fiscal year Annual Comprehensive Financial Report (ACFR)
- Earn the Distinguished Budget Presentation Award for the 2019-2020 fiscal year
- Earn the Transparency Stars Award for Finance, General Obligation Debt 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

Finance 001-1100



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 1,694,449	\$ 1,667,382	\$ 1,763,827	\$ 1,838,819
Supplies	35,024	32,895	33,335	32,895
Contractual	728,460	626,340	602,391	629,988
Total	\$ 2,457,933	\$ 2,326,617	\$ 2,399,553	\$ 2,501,702



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
General Obligation Bond Rating	AA+/Aa1	AA+/Aa1	AA+/Aa1	AA+/Aa1
Water & Sewer System Bond Rating	AA/Aa3	AA/Aa3	AA/Aa3	AA/Aa3
Conroe Industrial Development Corporation Bond Rating	A+/Aa3	A+/Aa3	A+/Aa3	A+/Aa3
% of Quarterly Investment and Monthly Financial Reports completed and filed	100%	100%	100%	100%
Received GFOA Certificate of Excellence in Financial Reporting and Distinguished Budget Presentation Awards	Yes	Yes	Yes	Yes
Number of Internal Auditor Projects	10	10	10	10

Supplemental Budget Requests

Convert Part-Time Financial Analyst to Full-Time	\$8,471
Montgomery Central Appraisal District Increase	\$15,000



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 Façade 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 2020 - 2021

- ✓ Approved 8 new housing clients, pending a 9th
- ✓ Monitored compliance and repayment of the 108 Funding per loan repayment schedule
- ✓ Prepared the CDBG House plans to start the bid process
- ✓ Completed the Clean-Up Project Event
- ✓ Completed 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
- ✓ Submitted the 2020 Annual Action Plan (Grant)
- ✓ Completed Fair Housing Activity
- ✓ Started the CDBG-CV Business Initiative to help the small business owners of Conroe during COVID-19

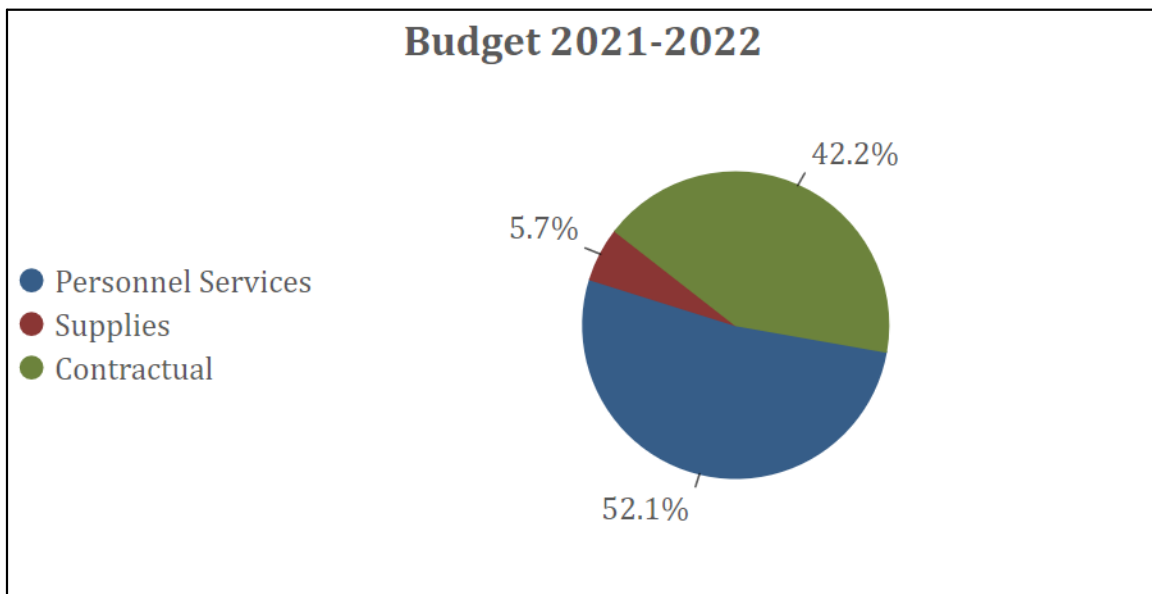
Goals & Objectives for FY 2021 - 2022

- Approve the next round of housing clients
- Complete current round of CDBG Houses and process bid for the CDBG Houses
- Complete regular Clean-Up Projects
- Monitor compliance and repayment of the 108 Funding per loan repayment schedule
- Submit the Consolidated Annual Performance and Evaluation report
- Complete Fair Housing Activity
- Hold Completed CDBG Housing Tour
- Submit 2021 Annual Action Plan (Grant)
- Complete construction documents for CDBG Houses
- Complete the CDBG-CV Business Initiative



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 12,989	\$ 73,286	\$ 73,286	\$ 73,093
Supplies	6,795	8,000	7,500	8,000
Contractual	84,704	59,528	60,028	59,313
Total	\$ 104,488	\$ 140,814	\$ 140,814	\$ 140,406



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Number of Houses Reconstructed	2	5	9	5
Number of Youth and Adults Served	2	11	9	5
Number of Lots Cleaned	2	5	9	5

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 2020 - 2021

- ✓ 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
- ✓ Auctioned obsolete Warehouse Inventory to make room for more current inventory
- ✓ Enabled Electronic bid processes for goods and services

Goals & Objectives for FY 2021 - 2022

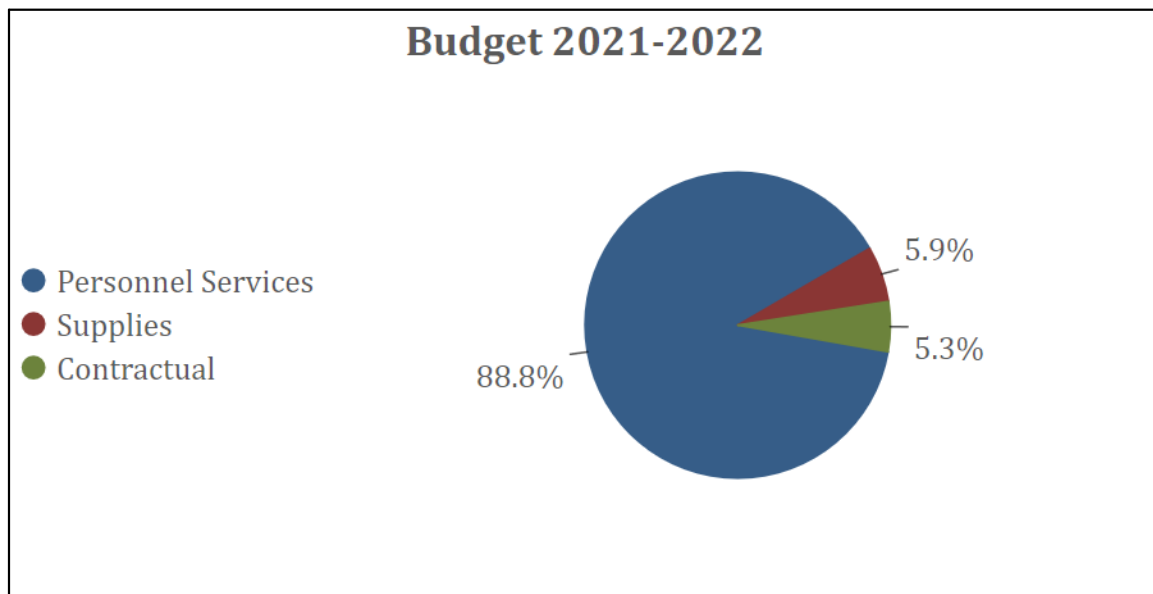
- Replace fuel pumps at Service Center
- Upgrade fuel software at Service Center
- Continue to streamline purchasing practices toward eligibility for the National Procurement Institute Achievement of Excellence in Procurement Award
- Foster and maintain good working relationships with all departments 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 its ability
- Install a Bar code inventory system
- Increase current warehouse inventory to encompass new products

Purchasing - Warehouse 001-1120



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 370,153	\$ 382,770	\$ 437,923	\$ 372,267
Supplies	12,632	24,769	24,769	24,719
Contractual	14,763	21,950	21,950	22,000
Total	\$ 397,548	\$ 429,489	\$ 484,642	\$ 418,986



Performance Measures

	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Number of purchase orders issued	1,150	1,223	1,300	1,300
Value of purchase orders issued	\$ 130,630,000	\$ 261,029,891	\$ 270,000,000	\$ 270,000,000
Number of bids solicited	45	51	51	51
Inventory value	\$626,000	\$626,000	\$626,000	\$626,000
Auction Revenues	\$144,344	\$230,395	\$150,000	\$150,000

Information Technology 001-1130



The mission of the Information Technology Department is to ensure technology reliability, availability, serviceability, and security in a timely and cost effective manner through management and coordinate of new and existing technology and GIS resources. 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 2020 - 2021

- ✓ Hired IT Security Analyst
- ✓ Completed Zoom configurations and training for remote Council meetings and increased internet bandwidth
- ✓ Completed PD Central Square migration project
- ✓ Completed technology installation for Gun Range, 700 Old Montgomery Road and Council Chambers
- ✓ Completed security assessment for Public Works AIWA project
- ✓ Completed IT technology refresh components for multiple departments
- ✓ Completed GIS fiber conduit map
- ✓ Completed HB3834 security compliance
- ✓ Completed GIS phase III of architectural recommendations
- ✓ Completed cabling standards for new construction and renovation projects

Goals & Objectives for FY 2021 - 2022

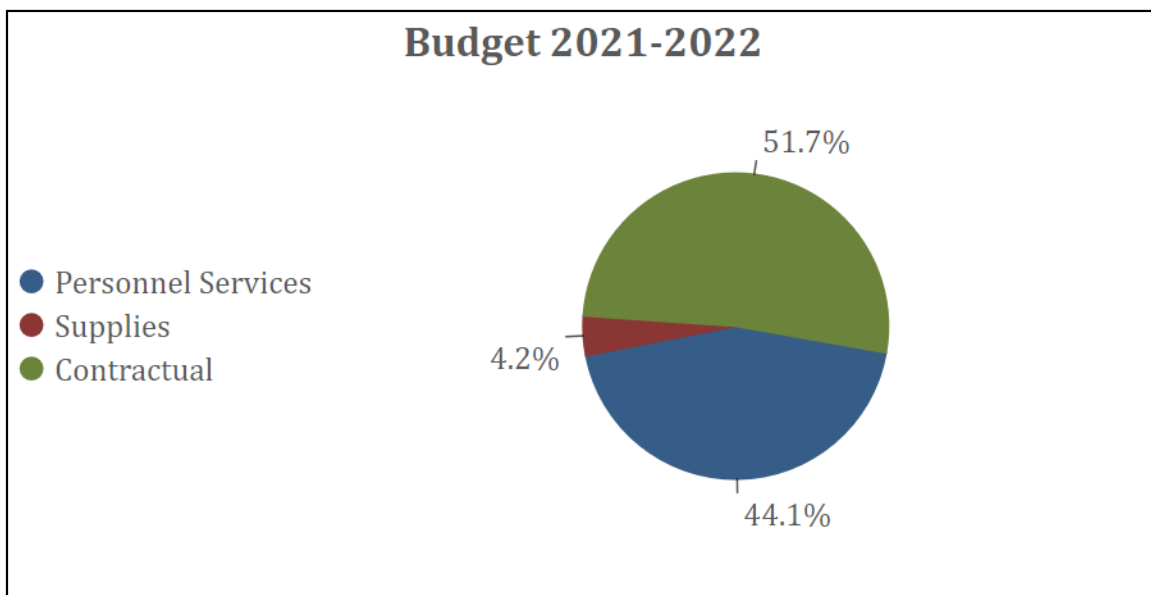
- Complete technology installation for city Hall renovations and new WWTP
- Assist Permits with new software migration project and Utility Billing with Ameresco project
- Continue with HB3834 and phishing training campaigns
- Expand multi-factor authentication for security protection
- Implement next phase of GIS architectural recommendations
- Continue staff training for additional certifications

Information Technology 001-1130



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 1,345,043	\$ 1,369,830	\$ 1,381,205	\$ 1,410,275
Supplies	88,178	132,800	132,300	132,800
Contractual	1,336,483	1,496,411	1,495,611	1,651,618
Capital Outlay	43,388	-	-	-
Total	\$ 2,813,092	\$ 2,999,041	\$ 3,009,116	\$ 3,194,693



Performance Measures	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Completed annual support tickets for IT	7,309	7,270	8,500	9,500
Number of supported devices	650	903	950	970
Average annual phishing prone rate	7	10	10	8

Supplemental Budget Requests

IT Software and Hardware Maintenance Increase	\$100,000
Non IT Software and Hardware Maintenance Increases	\$187,000

Human Resources 001-1160



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 2020 - 2021

- ✓ Supervised 8 exams and promotions 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 one Employee Breakfast events (Two scheduled-one cancelled due to COVID)
- ✓ Continued participation in the Fit For Life Program with approximately \$22,408 in awards
- ✓ Completed successful year for self-funded health plan
- ✓ Continued training on the Kronos timekeeping system
- ✓ Began implementation of an updated Employee Handbook
- ✓ Conducted departmental reorganization

Goals & Objectives for FY 2021 - 2022

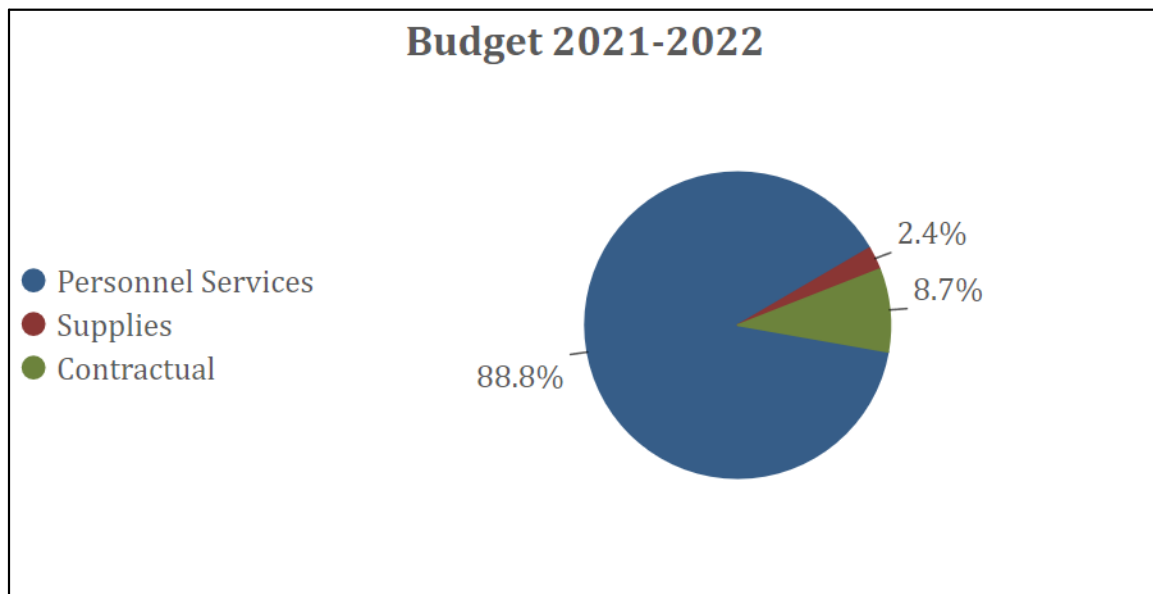
- Continue expansion of Texas Municipal League's online training program for employees who do not have consistent computer access
- Finalize revised and updated Employee Handbook
- Continue to evaluate and research an improved performance appraisal system
- Create more training for employees, particularly 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 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 876,492	\$ 858,135	\$ 950,385	\$ 931,091
Supplies	15,178	23,005	25,696	25,655
Contractual	39,298	91,509	87,764	91,607
Total	\$ 930,968	\$ 972,649	\$ 1,063,845	\$ 1,048,353



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Applications Tracked and Received	10,900	8,299	10,200	10,200
Civil Service Exams	10	5	10	8
Civil Service Testing Candidates	1,200	439	1,200	1,000
Employees Hired and Processed	128	140	135	125
Retired Employees	12	7	15	8
Employees Terminated	65	84	80	100

Supplemental Budget Requests

Administrative Specialist I	\$59,802
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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 2020 - 2021

- ✓ Maintained staffing department-wide while keeping pace with expansion and population increase
- ✓ Continued to recruit and operate Basic Peace Officer Academy
- ✓ Continued Command Staff's public interactions through forums, service organizations, speaking engagements, and other opportunities to meet the public as much as allowed due to COVID restrictions.
- ✓ Awarded funding for Edward Byrne Memorial Grant, Coronavirus Grant, and Patrick Leahy Bulletproof Vest Partnership Grant.

Goals & Objectives for FY 2021 - 2022

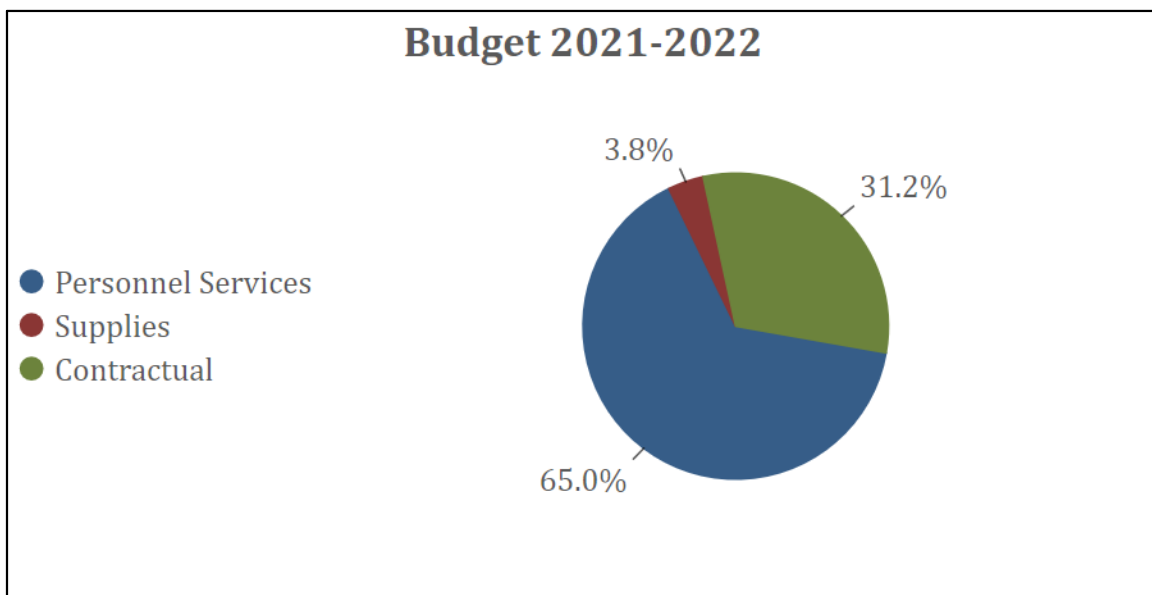
- Continue to pursue full staffing department-wide while keeping pace with expansion and population increases
- Return to pre-pandemic Command Staff's public interactions through forums, service organizations, speaking engagements, and other opportunities to meet the public
- Seek grant funding for various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

Police Administration 001-1201



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 1,351,313	\$ 1,278,986	\$ 1,351,309	\$ 1,178,008
Supplies	64,590	68,767	63,965	68,767
Contractual	270,180	564,440	559,506	565,127
Capital Outlay	196,421	878,181	878,181	-
Total	\$ 1,882,504	\$ 2,790,374	\$ 2,852,961	\$ 1,811,902



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Citizen Police Academy classes	2	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 2020 - 2021

- ✓ 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. The class graduated on 06-25-20, during the COVID 19 pandemic.
- ✓ 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. This occurred during the COVID 19 pandemic.
- ✓ 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. This occurred during the COVID 19 pandemic.
- ✓ Move into the new Firearms Training Facility which was originally estimated to be completed by the end of December 2020, but was delayed several months. We took possession of the new facility at the end of March 2021.

Goals & Objectives for FY 2021 - 2022

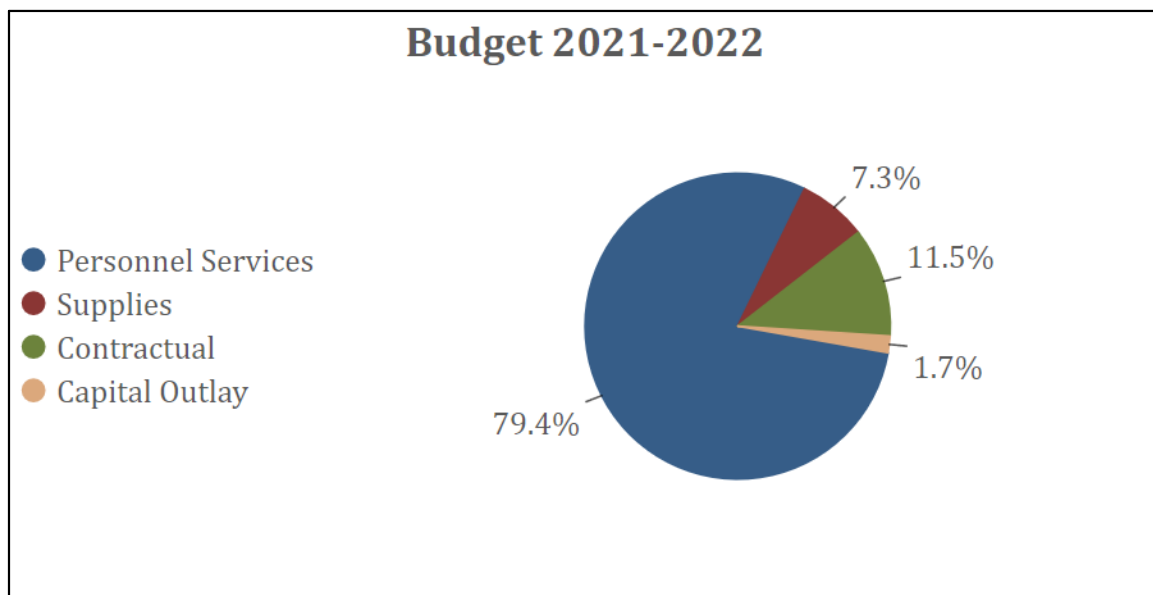
- Start another Basic Peace Officer Course.
- Continue with our 100% TCOLE 1st-time pass rate by Academy cadets.

Police Support Services 001-1202



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 1,157,464	\$ 1,222,509	\$ 1,189,916	\$ 1,213,479
Supplies	153,694	111,217	146,110	110,917
Contractual	171,265	176,884	185,140	176,384
Capital Outlay	6,393	12,000	-	26,642
Total	\$ 1,488,816	\$ 1,522,610	\$ 1,521,166	\$ 1,527,422



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Parking Citations Issued	1,974	1,062	645	1,000
Receptionist Phone Calls	36,234	38,980	39,500	40,000
Open Records Requests	480	1,637	1,500	1,650
Accident Reports	2,949	2,525	2,800	3,000
Offense Reports	13,050	12,908	10,050	10,250
Arrest Reports	4,659	4,121	4,000	4,250

Supplemental Budget Requests

VERF Upgrade - Ford F-550 Pickup	\$26,642
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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 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 to better addressing the concerns of citizens in a mental health crisis.

Accomplishments for FY 2020 - 2021

- ✓ Partial implementation of the new CAD and RMS system to improve patrol procedures and reporting
- ✓ Maintained full authorization staffing in patrol and communications
- ✓ Obtained grant funding to acquire an additional canine unit

Goals & Objectives for FY 2021 - 2022

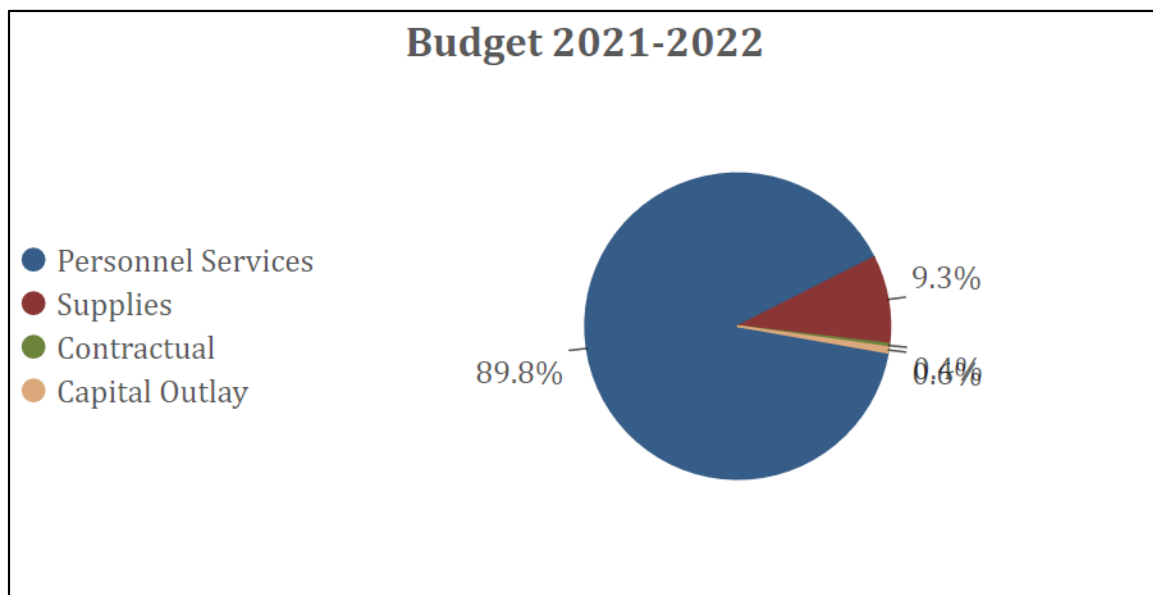
- Full implementation of the new CAD and RMS system to improve patrol procedures and reporting.
- Maintain full authorization staffing in patrol and communications.
- Maintain a less than seven-minute average response time to calls for service.
- Implementation of IPAWS public alert notification system.

Police Patrol 001-1203



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 12,334,025	\$ 11,596,658	\$ 12,334,026	\$ 12,329,682
Supplies	1,185,992	1,134,643	1,078,255	1,271,640
Contractual	38,792	44,444	43,728	49,898
Capital Outlay	206,401	479,879	450,302	79,500
Total	\$ 13,765,210	\$ 13,255,624	\$ 13,906,311	\$ 13,730,720



Performance Measures	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Calls for Service	96,125	89,700	78,413	78,413
Average Response Time	5	5	5	5
Traffic Enforcement	17,477	19,000	16,142	16,142
Arrests	4,871	4,700	3,785	3,785

Supplemental Budget Requests

Police Officers (4)	\$452,752
Sergeants (2)	\$189,622
Police Lieutenant (1)	\$198,480
Police Motorcycle Equipment Package	\$16,600



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 2020 - 2021

- ✓ Significantly reduced the number of items in our evidence room for better management of inventory
- ✓ Through teamwork, advanced technology, and training we were able to expeditiously get cases to the DA's office with all digital media attached within a 2-3 week period once the case was filed.
- ✓ By streamlining cases and prioritizing solvability, we have doubled the number of cases that are submitted to the DA's office for warrants after CID follow-up.
- ✓ Successfully moved a detective to the Multi-Agency Gang Taskforce to assist with crime prevention, cartel drug trafficking, and enhanced networking.
- ✓ Outfit approximately 50 percent of detectives with new body cameras for investigations.

Goals & Objectives for FY 2021 - 2022

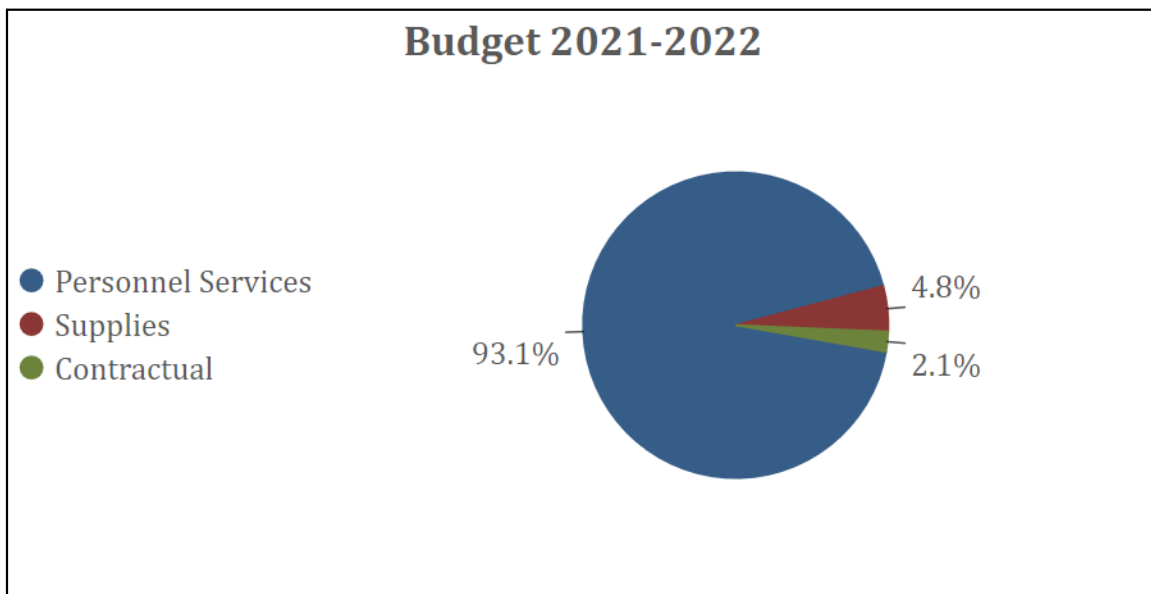
- Assist the District Attorney's office and Sheriff's Office with their efforts in curtailing human trafficking and child sexual exploitation through special ops and stings.
- Move another detective into the juvenile division to assist with the growing caseload.
- Establish a Crime Victim Assistance Program with protocols and call-out availability.

Police Investigative Services 001-1204



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 4,167,151	\$ 4,233,136	\$ 4,233,795	\$ 4,330,012
Supplies	110,995	207,626	139,200	222,626
Contractual	46,911	48,181	49,579	98,181
Total	\$ 4,325,057	\$ 4,488,943	\$ 4,422,574	\$ 4,650,819



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Total number of cases assigned	2,100	2,111	2,400	2,600
Total number of cases closed	2,300	1,786	2,200	2,300
Homicide cases assigned and closed	1	2	4	2
Crime scenes processed	520	468	600	600
Assault cases assigned	300	243	350	400
Assault cases closed	120	113	150	275

Supplemental Budget Requests

Digital Media Duplication	\$15,000
Flock Camera Systems (Seized Assets)	\$50,000

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 2020 - 2021

- ✓ Off-site events for low-cost spaying/neutering of animals was not conducted due to the COVID 19 pandemic.
- ✓ Additional adoption events, such as a National Night Out and Kid Fish, was not conducted due to the COVID 19 pandemic.
- ✓ Continued to increase community safety through enforcement of nuisance ordinance and decreased neighbor animal problems.

Goals & Objectives for FY 2021 - 2022

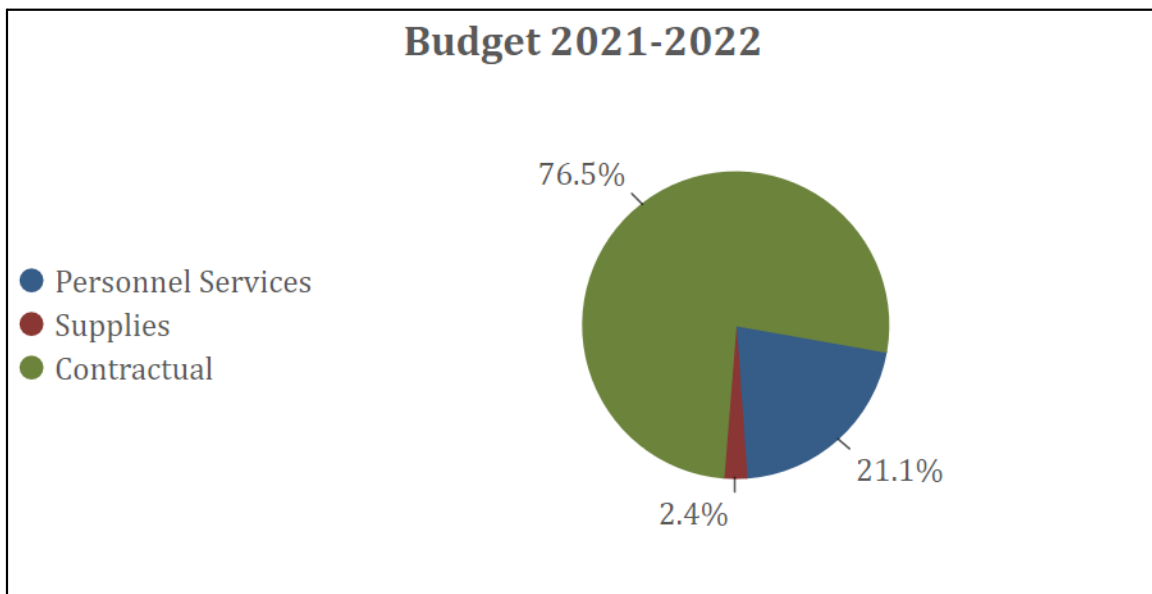
- Continue working with Care Corporation to increase the number of off-site events for low-cost spaying/neutering of animals.
- Increase public relations by providing animal health information at the Conroe Animal Shelter, on the City of Conroe website, and social media.
- Animal Control and Care Corporation will continue working together 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 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 129,407	\$ 157,763	\$ 146,553	\$ 165,385
Supplies	16,503	18,800	12,275	18,800
Contractual	536,608	599,536	594,633	599,536
Total	\$ 682,518	\$ 776,099	\$ 753,461	\$ 783,721



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Cats from Public Surrender	740	442	190	952
Dogs from Public Surrender	952	332	310	950
Cats from Animal Control	448	614	350	450
Dogs from Animal Control	800	541	550	800
Sick / Injured Wildlife	-	12	15	20
Total Animals Handled	2,940	2,043	1,450	2,950

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 2020 - 2021

- ✓ Increased unit effectiveness by upgrading equipment used for CMV enforcement.
- ✓ Increased voluntary compliance with CMV regulations due to working with carriers in addition to enforcement activities with drivers.
- ✓ Increased the number of HazMat roadside inspections conducted by the unit.

Goals & Objectives for FY 2021 - 2022

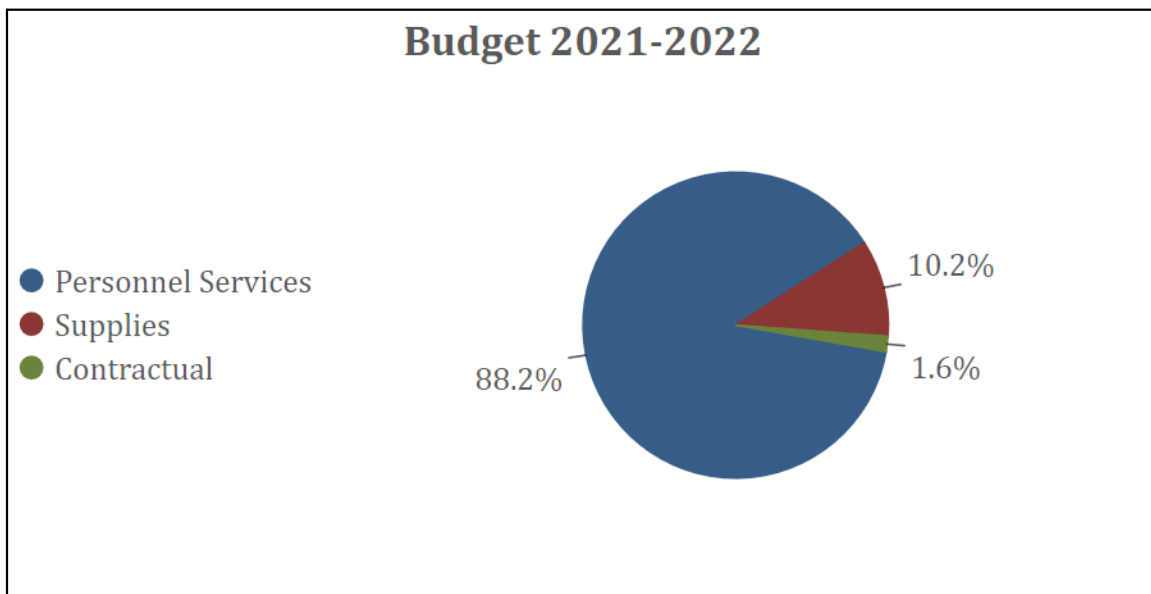
- Continue state hazardous materials inspection certification in order to obtain intermediate and advanced level certifications. This goal remains from last fiscal year due to training cancellations by DPS due to the pandemic.
- Work to increase enforcement contacts to pre-pandemic levels while maintaining officer health and safety.
- Increase Police Department effectiveness in the area of commercial vehicle enforcement by providing training to recruits in the Police Academy.

Police Commercial Vehicle Enforcement Program 001-1209



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 117,109	\$ 120,976	\$ 117,161	\$ 127,787
Supplies	4,411	14,800	5,250	14,800
Contractual	-	2,350	2,350	2,350
Total	\$ 121,520	\$ 138,126	\$ 124,761	\$ 144,937



Performance Measures	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Number of citations issued	174	65	171	175
Number of violations charged	273	93	165	170



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 prevention through city-wide public fire education programs.

Accomplishments for FY 2020 - 2021

- ✓ 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 FEMA declared disasters; such as Hurricane Harvey, Imelda, COVID, and others.
- ✓ Established and put into operations 2 Battalion Chiefs per shift to provide a more safe and efficient layer of command and control at emergency incidents.
- ✓ Completed a number of specialized training classes utilizing the Department's Fire Training Facility; Confined Space, high-angle, live fire, arson training, and others.
- ✓ Implemented Fire Fighter Cancer Prevention Initiative to lessen fire fighter exposures to carcinogens.

Goals & Objectives for FY 2021 - 2022

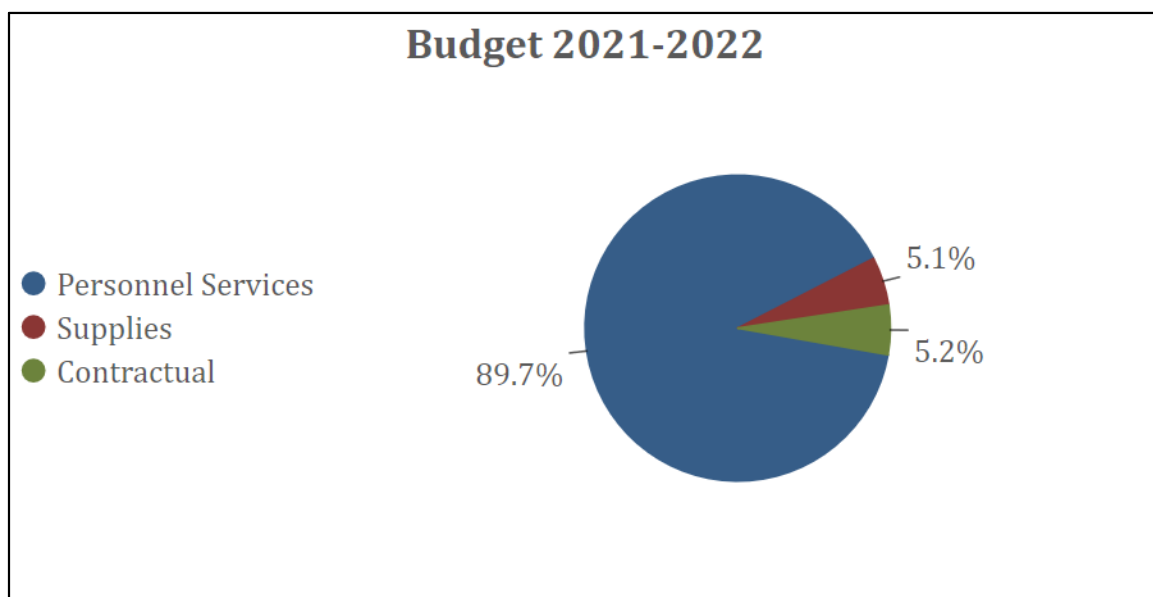
- Continue working on the fire pre-plan program for high-risk commercial businesses, while keeping them updated and available to emergency responders
- Continue working on specialized training in the realms of flood response, wildfire response, hazardous materials, and specialize rescues
- Continue working 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
- Perform a detailed review of the Self-Contained Breathing Apparatus (SCBA) in preparation to update the equipment to current standards. This is expected to be an approximate \$1 million project.

Fire 001-1300



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 16,986,138	\$ 16,701,156	\$ 17,792,731	\$ 18,888,946
Supplies	1,776,611	1,100,810	1,534,835	1,080,210
Contractual	738,339	1,130,555	992,355	1,092,355
Capital Outlay	59,364	383,628	327,927	-
Total	\$ 19,560,452	\$ 19,316,149	\$ 20,647,848	\$ 21,061,511



Performance Measures	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Total Call for Fire Service	11,000	10,280	11,000	11,500
Number of Fires	300	346	310	315
Fires Investigated	40	70	70	75
Business Inspected	3,100	1,439	3,000	3,050
Fire Code Violations	4,400	2,849	3,700	3,800
Commercial Plans Reviewed	660	670	780	800

Supplemental Budget Requests

Increase FRRR to match TMRS (15% to 16.263%)	\$168,522
Firefighters (7)	\$500,793
Increase Overtime	\$505,617

Fire 001-1300



Security Access Control Upgrade

\$100,000

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 the oversight of 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 2020 - 2021

- ✓ Although there was a pandemic closure for more than 2 months in our peak time and multiple changes in pandemic compliance, we were able to come proportionately close to meeting our pavilion and field rental goals for the year.

Goals & Objectives for FY 2021 - 2022

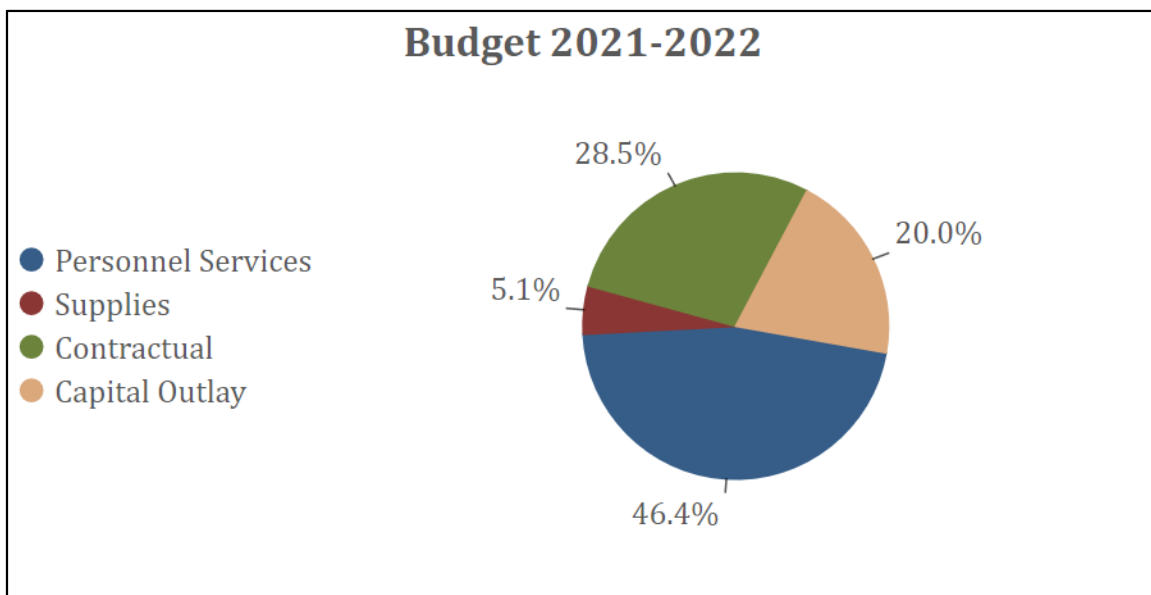
- Increase pavilion usage by 15%
- Increase athletic field usage by 15%
- Increase special event facilitation by 10%
- Design and implement a patron rental survey

Parks & Recreation Administration 001-1400



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 700,430	\$ 666,431	\$ 694,703	\$ 1,215,734
Supplies	16,737	11,500	13,450	133,300
Contractual	221,914	206,890	206,890	746,490
Capital Outlay	-	-	-	525,000
Total	\$ 939,081	\$ 884,821	\$ 915,043	\$ 2,620,524



Performance Measures	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Pavilions (Hourly Usage)	5,700	5,402	6,800	7,820
Athletic Fields (Hourly Usage)	37,000	27,543	44,000	50,600
Special Event Facilitation	45	29	55	61

Supplemental Budget Requests

Fireworks	\$50,000
Westside Rec & Aquatic Center Lap Pool	\$500,000
Westside Rec & Aquatic Center/Start up costs	\$250,000
Westside Recreation & Aquatic Center (Former YMCA)	\$901,770

CK Ray Recreation Center 001-1410



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 2020 - 2021

- ✓ Trick or Treat Trail format changed to a drive-thru event for 1,200 participants in 350 cars
- ✓ Conroe United fall and spring seasons had 1,021 participants on 99 teams
- ✓ Conroe youth flag football fall and spring seasons had 191 participants on 21 teams
- ✓ First Thursday Free Concerts held on four dates in October for 1,570 participants
- ✓ Turkey Trot participation increased by 22 from the previous year 200 participants
- ✓ Rod Jacques Basketball Academy offered monthly at C.K. Ray Recreation Center for 3rd -12th graders
- ✓ Toby Powell Conroe Christmas Celebration held for estimated 5,000 participants
- ✓ 136 memberships sold during the December discount promotion

Goals & Objectives for FY 2021 - 2022

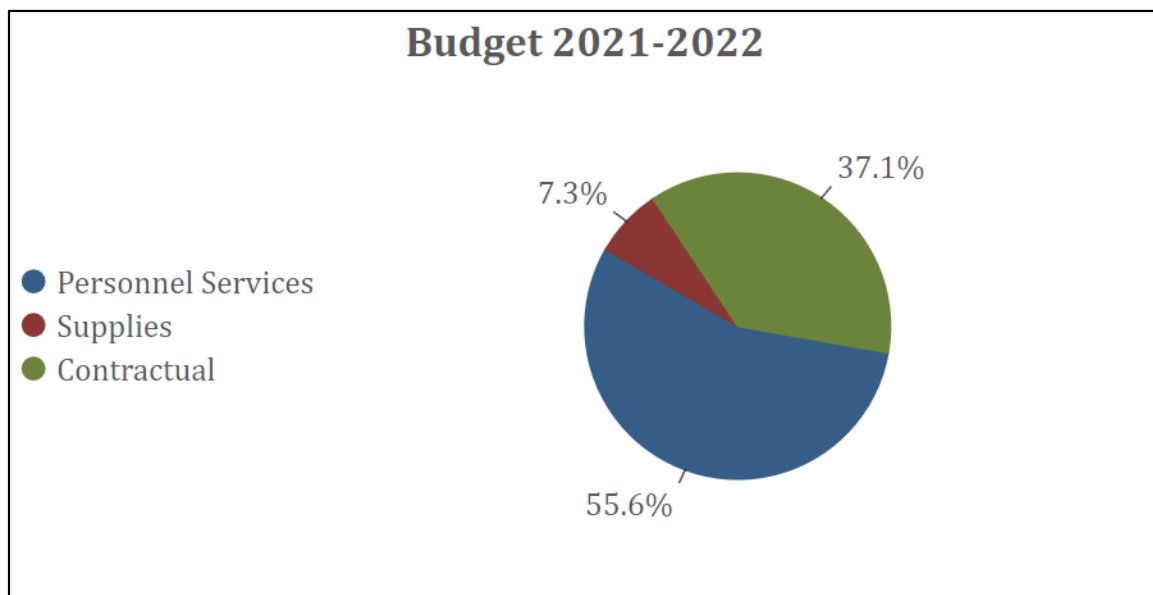
- Increase overall program participation and revenue by 3%
- Increase First Thursday Free Concert Series attendance by 5%
- Offer youth basketball league
- Replace roof on gymnasium at C.K. Ray Recreation Center
- Replace cardio equipment requiring high maintenance

CK Ray Recreation Center 001-1410



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 667,021	\$ 679,222	\$ 646,190	\$ 721,203
Supplies	122,982	97,413	95,290	94,166
Contractual	389,751	478,182	499,050	481,429
Capital Outlay	7,000	-	-	-
Total	\$ 1,186,754	\$ 1,254,817	\$ 1,240,530	\$ 1,296,798



Performance Measures	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Participants	235,638	166,718	175,768	226,586
6050 Rentals, Memberships, and Sales	\$369,553	\$236,369	\$243,180	\$295,642
6051 Programs and Special Events	\$262,876	\$176,231	\$184,419	\$212,300
Total	\$632,429	\$412,600	\$427,599	\$507,942

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. The Center's programming efforts are intended to support the physical and mental wellbeing of our senior population through fellowship, nutrition, education, and active participation in daily activities. Situated adjacent to Candy Cane Park, the center provides six thousand square feet of program space, meeting facilities, classrooms, a library, food prep area, and office space.

Accomplishments for FY 2020 - 2021

- ✓ Successfully resumed operation at 25% capacity with participant reservation for programming
- ✓ Collaborated with local agencies to provide enrichment programs (social security, transportation, tax help, veterans, and others)
- ✓ Met with local transportation agencies to discuss senior transportation to the center. Conroe Connection established a bus stop at the center
- ✓ Secured donations from local businesses and individuals to provide lunch one day each week for seniors
- ✓ Visited local retirement communities to encourage participation
- ✓ Installed security system
- ✓ Replaced deteriorated asphalt parking lot with concrete
- ✓ Hosted Alliance for New Americans citizenship classes

Goals & Objectives for FY 2021 - 2022

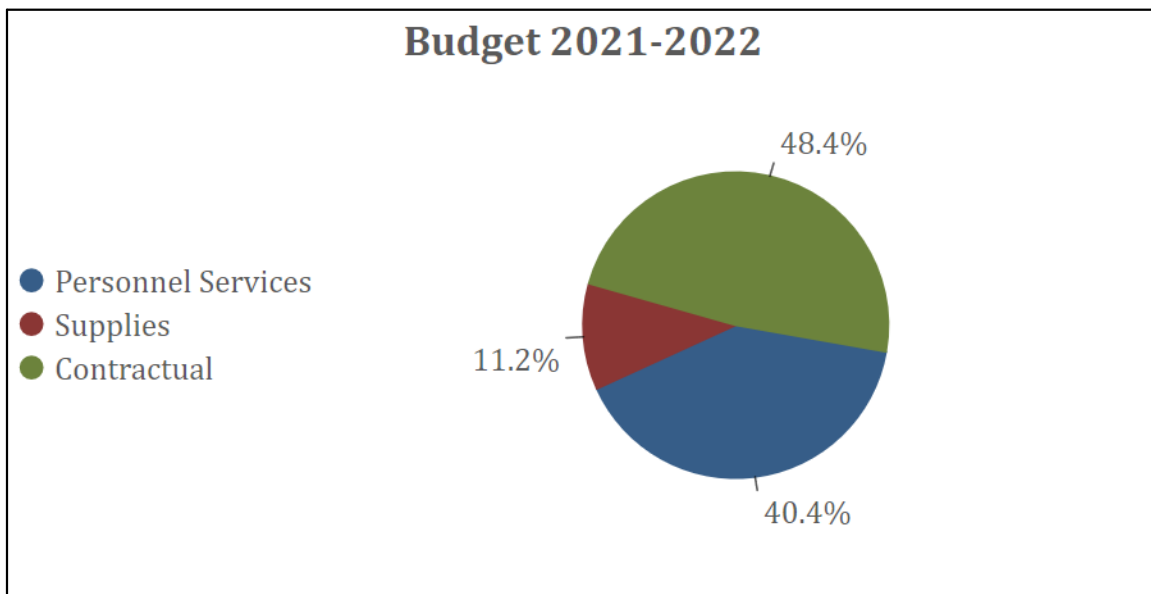
- Investigate Silver Sneakers Program
- Initiate at least one regularly scheduled contract program (i.e. fitness)
- Acquire at least two local restaurants to provide complimentary lunch one day per week each quarter
- Increase participation of active seniors by 10%
- Develop monthly field trip schedule

Senior Center 001-1430



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ -	\$ 43,106	\$ 27,113	\$ 48,347
Supplies	-	11,421	12,400	13,421
Contractual	1,435	34,900	57,500	57,900
Total	\$ 1,435	\$ 89,427	\$ 97,013	\$ 119,668



Performance Measures	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Participants	-	6,934	10,980	14,000
6050 Rentals	\$18,851	\$15,442	\$11,567	\$15,080
6052- Donations	\$-	\$-	\$2,500	\$3,500
Total	\$18,851	\$15,442	\$11,567	\$15,080

Supplemental Budget Requests

Lunch for Seniors	\$25,000
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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 seven total pools. Two are enclosed and heated for year-round use. Five are outdoor seasonal pools. One is the waterpark with three separate pools- one has zero-depth entry and interactive play structure, one large activity pool with three tower water slides, and one pool with two water slides; a 1.5-foot depth "baby pool;" and a community center pool with zero-depth entry, small water slide, and play structure. Year-around programs include Learn to Swim, diving, swim team, water safety, snorkeling, SCUBA, lifeguarding, water safety instructor, lap swim, and recreational swimming.

Accomplishments for FY 2020 - 2021

- ✓ Created operation plan for reopening the facility after COVID lockdown
- ✓ Created programming plan to offer Learn to Swim during COVID
- ✓ Opened the Waterpark for a brief time due to construction and COVID

Goals & Objectives for FY 2021 - 2022

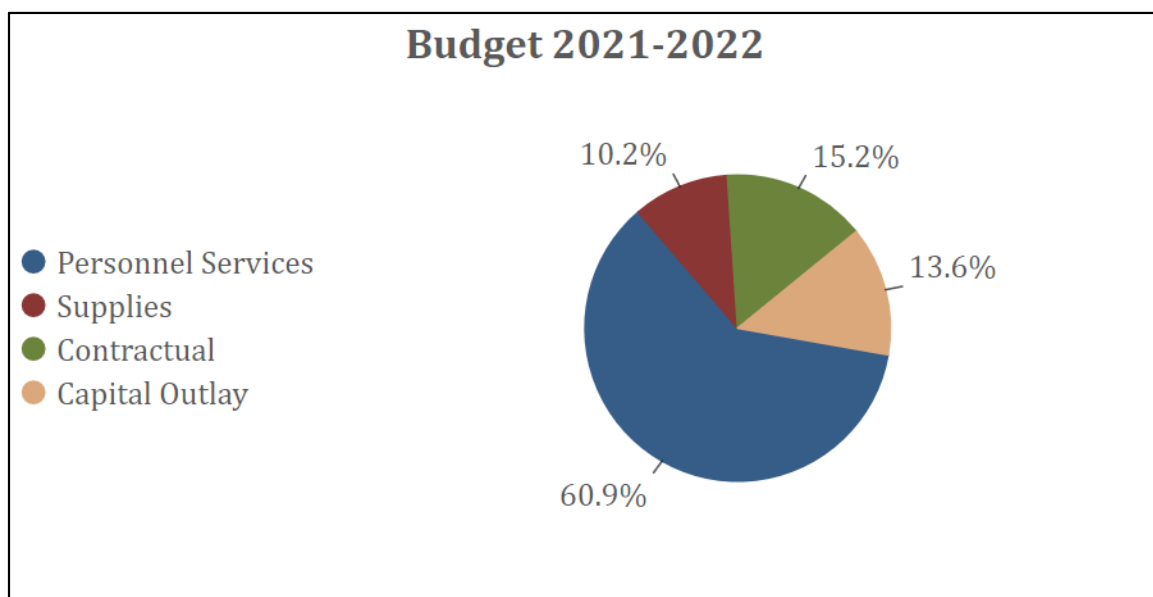
- Enhance programs and special events through community sponsors
- Increase membership and rental participation through the Waterpark
- Initiate the process of converting rentals and reservations to online to increase rental participation numbers
- Create branding and marketing campaign for the waterpark

Aquatic Center 001-1440



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 1,054,299	\$ 1,051,074	\$ 1,069,935	\$ 1,117,020
Supplies	177,051	196,537	171,839	187,276
Contractual	235,627	278,747	273,037	278,746
Capital Outlay	2,578	-	-	250,000
Total	\$ 1,469,555	\$ 1,526,358	\$ 1,514,811	\$ 1,833,042



Performance Measures	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Participants	130,976	79,522	119,470	133,334
6050 Rentals, Memberships, and Sales	244,842	135,971	195,873	234,867
6051 Programs	\$283,890	\$170,667	\$227,112	\$272,534
Total	\$528,732	\$306,638	\$422,985	\$507,401

Supplemental Budget Requests

Pool Replastering	\$250,000
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Parks Operations 001-1450



The Park Operations Division maintains over 570 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 2020 - 2021

- ✓ Stocked 2,600 rainbow trout in Carl Barton, Jr. Park pond
- ✓ Awarded new contract for pond and fountain maintenance
- ✓ Partnered with Conroe Live, Inc. to promote Arbor Day in the City
- ✓ Hosted a variety of athletic tournaments
- ✓ Participated in the Texas Recreation and Parks Society State & East Region Maintenance Rodeo
- ✓ Tested all backflow assembly devices on irrigation systems in accordance with TCEQ

Goals & Objectives for FY 2021 - 2022

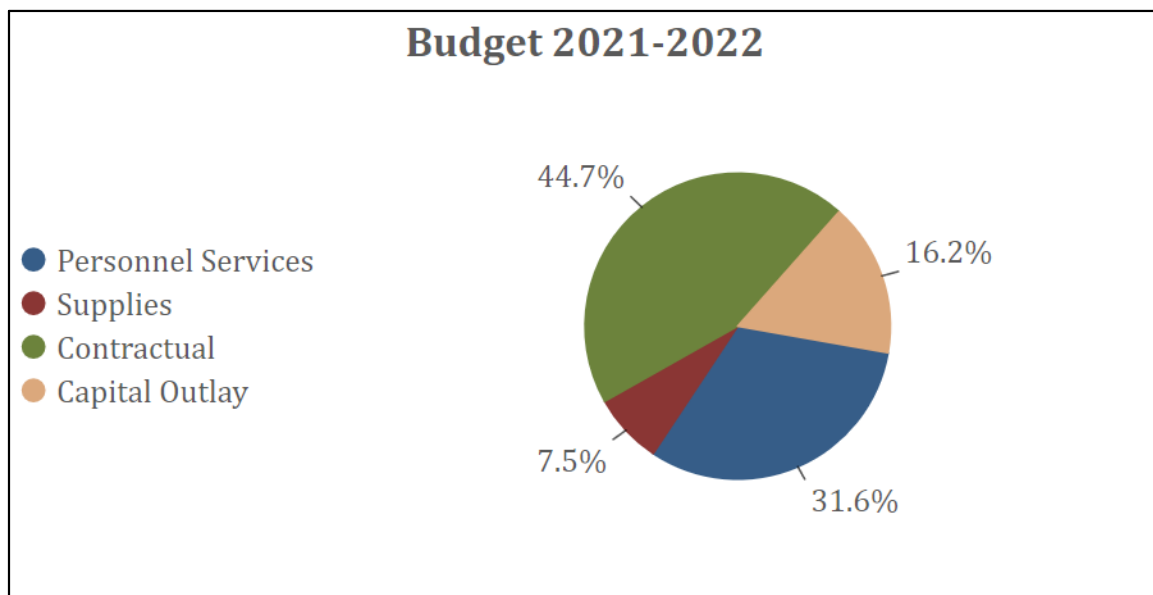
- Host the Texas Recreation and Parks Society East Region Maintenance Rodeo
- Complete Tree Reforestation at Carl Barton, Jr. Park
- Continue playground replacement plan
- Establish additional off-leash park

Parks Operations 001-1450



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 866,034	\$ 947,336	\$ 940,673	\$ 972,735
Supplies	219,127	230,995	211,463	230,995
Contractual	1,033,416	1,378,721	1,461,256	1,378,721
Capital Outlay	51,772	422,800	444,262	500,000
Total	\$ 2,170,349	\$ 2,979,852	\$ 3,057,654	\$ 3,082,451



Performance Measures	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Acres maintained	474	474	510	570
Ball field prep man-hours	4,733	3,461	4,960	5,020
Playground Inspections	230	225	228	230
Trout Stocking	2,400	2,550	2,612	2,700
Work Orders Processed	1,569	1,538	1,562	1,575

Supplemental Budget Requests

Heritage Place Improvements	\$500,000
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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, 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 2020 - 2021

- ✓ Completed Comprehensive Plan Draft and coordinated with staff to keep the plan moving towards completion
- ✓ Completed Decennial Census Count 2020 -- Conroe Counts
- ✓ Responded efficiently to citizen issues and complaints, ensuring quality Customer Service
- ✓ Completed 5 CDBG Houses
- ✓ Prepared documentation for 9 new CDBG Houses
- ✓ Continued training and yearly certifications for staff
- ✓ Made several improvements to the Community Development web page
- ✓ Completed the CDBG Five Year Consolidated Plan
- ✓ Updated yearly forms and applications; as well as published online
- ✓ Continued to suggest changes to a variety of sections in the Ordinance's based on Council or Administration directives

Goals & Objectives for FY 2021 - 2022

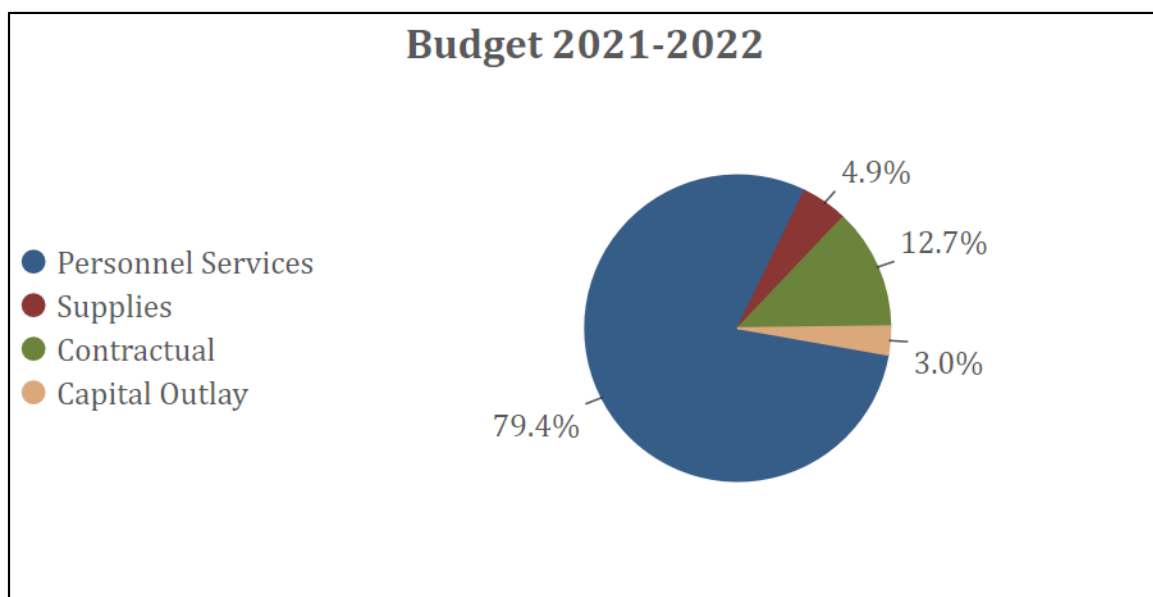
- Complete the Final Draft of the Comprehensive Plan, provided Council and Administration approval
- Provide yearly update and accurate reporting for Community Development
- Continue to provide quality Customer Service and care for our citizen complaints/inquiries
- Complete 9 new CDBG Houses
- Make more improvements to the Community Development web page with a focus on Code Enforcement
- Complete the Annual Action Plan
- Continue to suggest changes to a variety of sections in the Ordinances based on Council or Administration directives
- Keep Conroe clean by hosting several clean-up events
- Ensure quality living for Conroe citizens by continuing to vigorously enforce codes and Ordinances
- Continue to work with Municipal Utility Districts to Conroe's boundaries.

Community Development 001-1500



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 855,580	\$ 831,426	\$ 837,581	\$ 987,610
Supplies	43,260	57,985	41,603	60,535
Contractual	214,535	149,844	206,010	157,935
Capital Outlay	22,598	5,000	4,000	37,000
Total	\$ 1,135,973	\$ 1,044,255	\$ 1,089,194	\$ 1,243,080



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Number of Open Cases	6,000	2,969	3,250	4,000
Number of Closed Cases	3,500	3,259	3,400	3,900
Number of Citations Issued	277	6,831	7,000	7,500
Number of Code Inspections	7,500	2,661	2,800	3,200
Number of Complaints	3,250	4,023	4,250	4,500
Number of Violations	17,200	3,485	3,600	4,000

Supplemental Budget Requests

Code Enforcement Officer	\$107,193
Clean Up Projects	\$100,000

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 2020 - 2021

- ✓ 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
- ✓ Completed Crighton Road at Little Caney Creek drainage project
- ✓ Installed sub-grade for the new parking area at Candy Cane Park
- ✓ Installed a 570' x 60' parking area at a fire training facility
- ✓ Completed mitigation on Stewart's Creek for Engineering Department

Goals & Objectives for FY 2021 - 2022

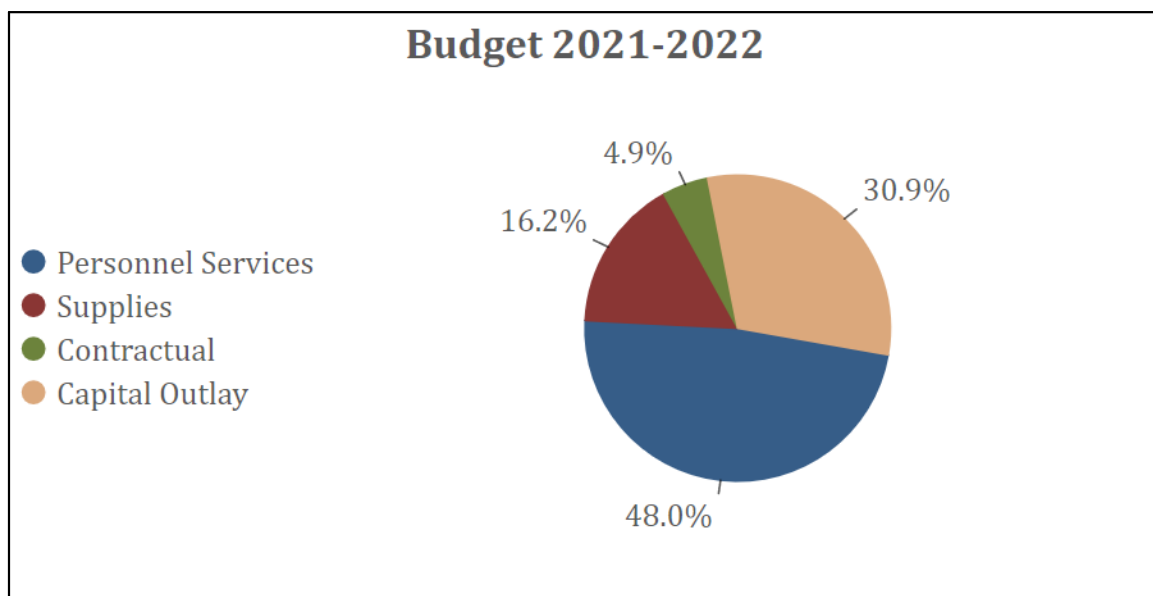
- Clean 18 miles of drainage ditches and city-owned facilities
- Complete 1200 drainage related requests
- Clean all concrete-lined channels 3 times annually
- Repair concrete-lined channel section of Live Oak Creek through Forest Estates
- Build a silt catch basin on Live Oak Creek
- Clean all ditches 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)

Drainage Maintenance 001-1530



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 678,691	\$ 720,646	\$ 662,471	\$ 698,926
Supplies	281,714	214,118	214,118	235,318
Contractual	20,280	76,064	76,064	70,864
Capital Outlay	376,174	-	-	450,000
Total	\$ 1,356,859	\$ 1,010,828	\$ 952,653	\$ 1,455,108



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Number of drainage projects completed	5	5	5	5
Number miles of ditches cleaned	18	18	20	20
Number of trees recycled (in yards)	12,000	8,750	5,000	5,000
Number of work orders completed	850	655	600	600

Supplemental Budget Requests

Drainage Improvements	\$400,000
Increase Vehicle Operations	\$15,000
E35 Compact Excavator	\$51,000

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 2020 - 2021

- ✓ 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 1,000 potholes within the city limits
- ✓ Assisted with all major events and parades

Goals & Objectives for FY 2021 - 2022

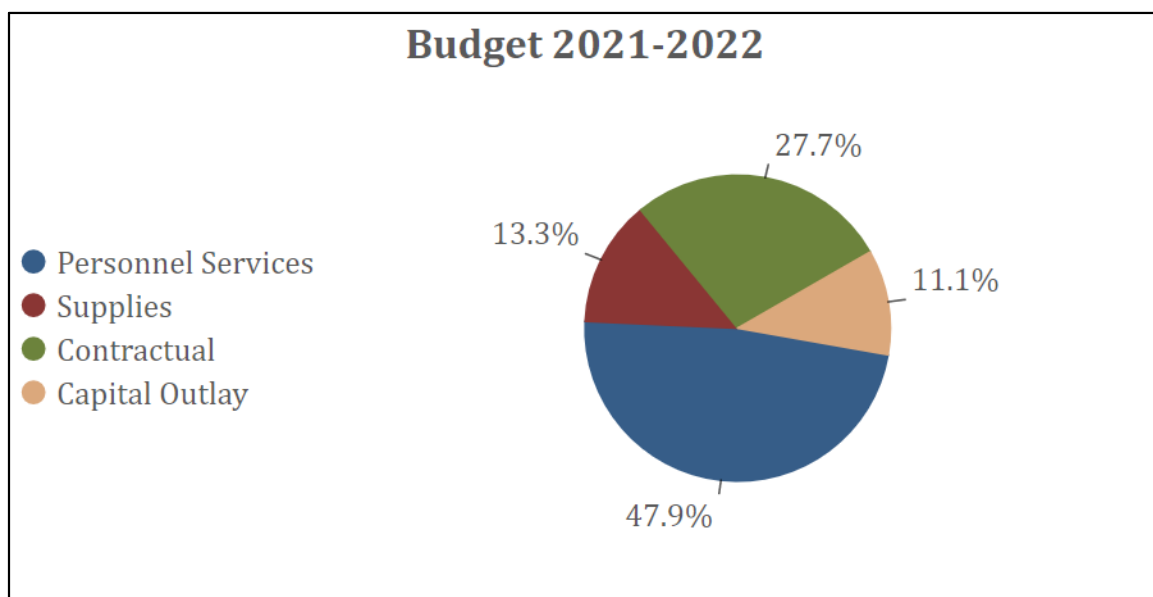
- Overlay 7 miles of city streets
- Continue with the crack seal program
- Continue mowing city right of ways 6 times annually
- Collect data on newly developed subdivisions and enter into Cartegraph
- Continue to sweep city streets twice monthly with additional mileage
- Continue with homeless camp cleanups
- Continue with the cleanup process in the designated area
- Complete 1,500 pothole repairs
- Rehab Tanglewood Section 2

Streets Maintenance 001-1540



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 2,158,826	\$ 2,349,516	\$ 2,034,315	\$ 2,165,319
Supplies	945,545	602,075	606,285	602,075
Contractual	1,233,363	1,249,251	1,249,251	1,249,251
Capital Outlay	5,168	-	-	500,000
Total	\$ 4,342,902	\$ 4,200,842	\$ 3,889,851	\$ 4,516,645



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Number of miles streets swept	16,608	16,608	16,608	16,608
Number of work orders completed	3,200	2,550	3,200	4,000
Number of streets repaired	1,850	1,325	825	1,000
Number of acres of right-of-ways mowed	2,711	2,711	4,310	2,711
Miles of streets overlaid	5	7	7	5

Supplemental Budget Requests

Asphalt Overlay Program	\$500,000
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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 120 traffic signal intersections and will add least approximately 6 new signal intersections in the upcoming fiscal year.

Accomplishments for FY 2020 - 2021

- ✓ Conducted annual proper Bucket Truck Safety training for all employees that operate a bucket truck
- ✓ 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 2021 - 2022

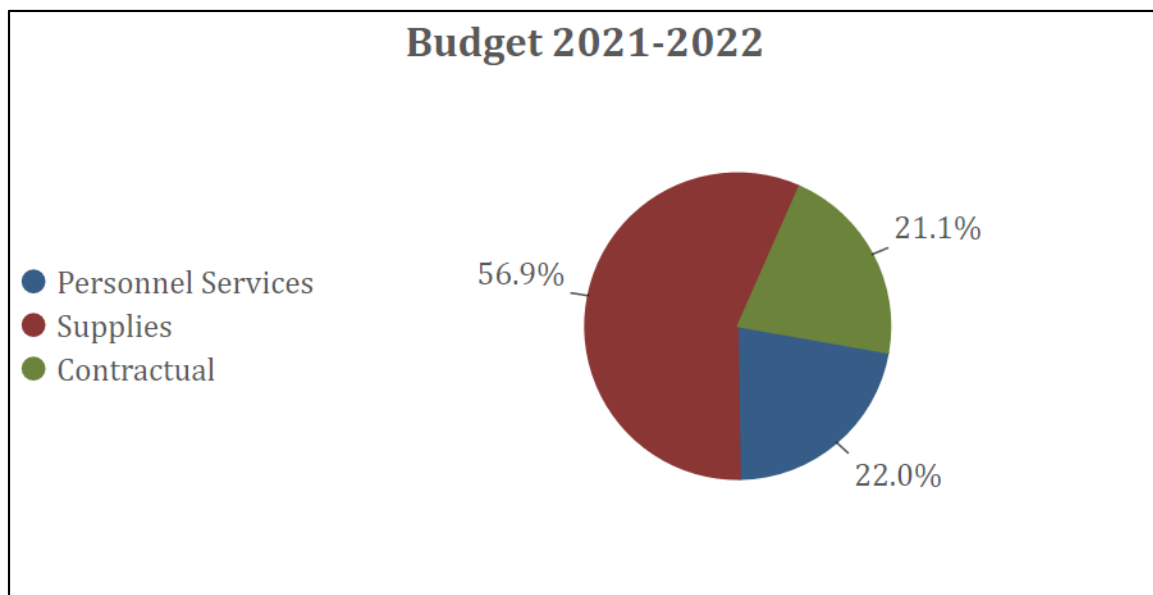
- Upgrade five current traffic signal intersections
- Conduct annual proper Bucket Truck Safety training for all employees that operate a bucket truck
- Purchase stock material and spare parts for traffic signal operations
- Monitor current traffic signal maintenance and operations
- Add 6 new traffic 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 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 371,787	\$ 403,864	\$ 378,475	\$ 388,423
Supplies	370,175	434,350	450,838	1,004,152
Contractual	348,562	373,474	373,474	373,474
Capital Outlay	10,678	-	-	-
Total	\$ 1,101,202	\$ 1,211,688	\$ 1,202,787	\$ 1,766,049



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Signalized Intersections Maintained	114	118	124	130
School Zones Maintained	23	24	26	26
Signal Repair Work Orders	380	475	600	650
Oversized Load Permits/Inspections	667	451	550	625

Supplemental Budget Requests

Traffic Signal Battery Backups	\$95,000
Traffic Signal Replacement Parts	\$80,000
School Zone Flasher Parts	\$50,000
Upgrade IH-45 High Mast Lighting to LED Fixtures	\$160,000
Upgrade IH-45 Bridge & Roadside to LED light fixt.	\$92,500

Signal Maintenance 001-1550



Fiber - City Hall to IH-45

\$92,302

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 professionally.

Accomplishments for FY 2020 - 2021

- ✓ Completed street light survey 4 times annually
- ✓ Replaced all street signs in the downtown area
- ✓ Re-striped W. Davis from I 45 Feeder to W. Dallas St.
- ✓ Replaced all street name signs in the Tanglewood North area
- ✓ Completed 3,531 tasks
- ✓ Continue to collect data in newly developed areas

Goals & Objectives for FY 2021 - 2022

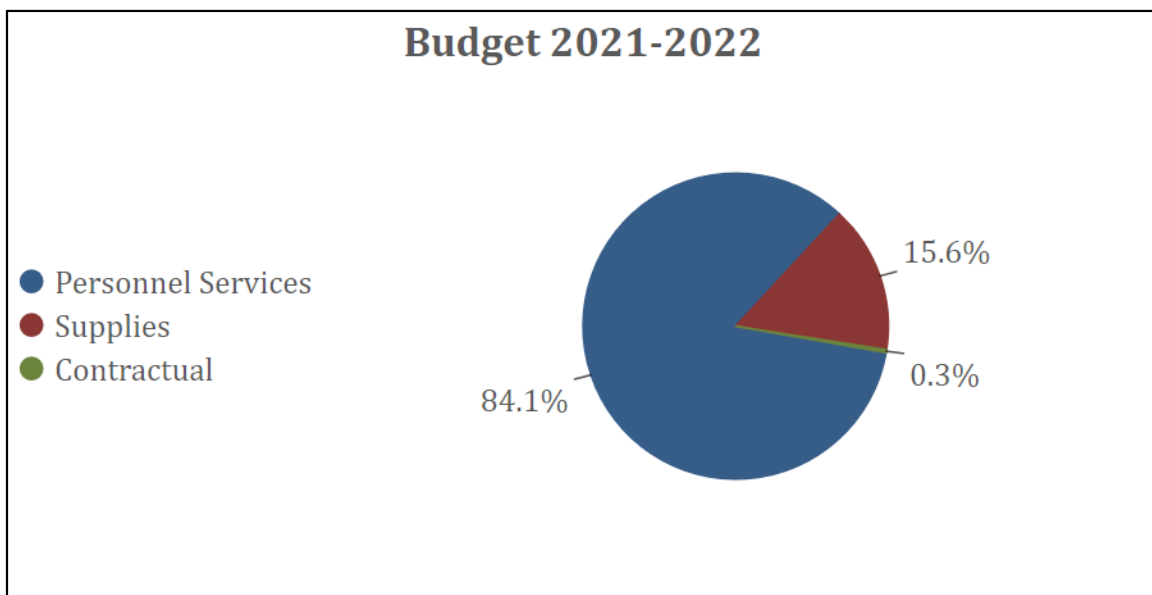
- Implement the reflectivity process and enter data into Cartegraph
- Re-stripe League Line Rd. from Frazier to Bella Vita
- Re-stripe Sgt. Ed Holcomb from FM 2854/Metcalf to Davis St.
- Re-stripe Longmire from Davis St. to N. Loop 336
- Complete 4,000 tasks
- Replace all street name signs in the Holly Hills area
- Replace all street name signs in the 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 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 582,338	\$ 613,628	\$ 584,841	\$ 631,235
Supplies	85,183	115,250	120,500	116,750
Contractual	994	3,900	3,900	2,400
Capital Outlay	12,015	-	-	-
Total	\$ 680,530	\$ 732,778	\$ 709,241	\$ 750,385



Performance Measures	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Number of work orders completed	3,000	3,500	3,723	4,000
Number of vehicles stickered	51	50	50	50
Number of Signs Repaired / Replaced	1,830	1,850	1,030	1,200
Number of Signs Manufactured	200	200	190	250



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 2020 - 2021

- ✓ Continued preliminary engineering, public meetings, and design Advance Funding Agreement (AFA) process for Old Conroe Rd
- ✓ Constructed drainage projects - Bois D'Arc at Walden Road, Live Oak Creek Drainage Rehab, and Crighton Ridge Drainage Rehab
- ✓ Constructed water line projects - Lewis, Roberson, Dallas, Palestine, S. 3rd Street, Academy Dr., and Pozos and Adkins Area, Water Well No. 24 Blending Line, Wally Wilkerson Extension, Rehab – Sherman Street and North Thompson
- ✓ Completed construction of water system improvements - FM 1488, Water Well No. 25 and McCaleb/SH 105/Water Well No. 26, Ground Storage Tank Plant No. 20 (CIDC)
- ✓ Constructed road projects - Longmire Road Widening, Market Street, Conroe Industrial park & Farrell Road including bridge, water sewer and lift station, Water Plant No. 26 (McCaleb Road) Access Road

Goals & Objectives for FY 2021 - 2022

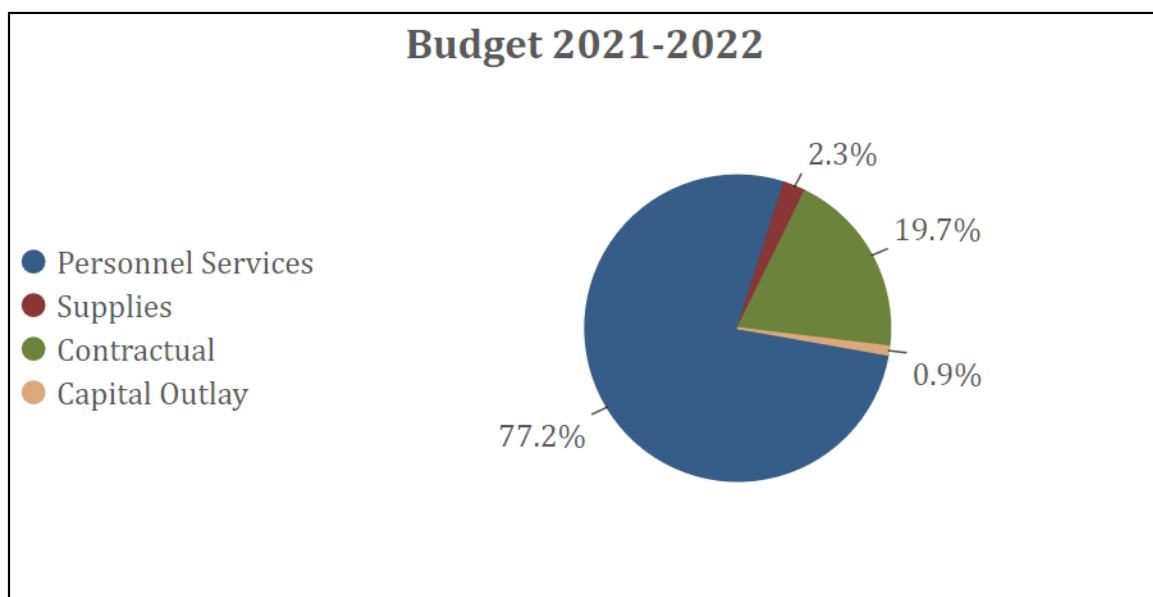
- Begin construction of Traffic Signal at Longmire Road and Wedgewood and S. Loop at River Pointe
- Begin construction of Water Line Rehab – Ed Kharbat Drive, CIDC new water well site, Panorama Waterline Extension (cooling towers to FM 830), Rivershire and Gladstell
- Begin construction of Sewer projects - FM 1488 Lift Station Upgrade, Carl Barton Park Sewer (Park's Department)
- Begin construction of Alligator Creek Phase 1 Drainage Improvements
- Begin construction of Dallas and Roberson Intersection Realignment, North 6th Street Rehab, Underground Electrical Conversion – Downtown Alleys
- Complete Drainage Study and identify areas for drainage improvements

Engineering 001-1570



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 2,673,619	\$ 2,651,759	\$ 2,718,082	\$ 2,805,980
Supplies	65,593	80,612	83,058	84,758
Contractual	450,071	779,808	668,020	714,805
Capital Outlay	-	-	-	31,387
Total	\$ 3,189,283	\$ 3,512,179	\$ 3,469,160	\$ 3,636,930



	Actual 2019-2020	Actual 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Number of Development Plans Reviewed	339	364	320	320
Number of Plats Reviewed	167	145	140	140
Number of Inspections Performed	13,750	15,530	13,500	13,500
Number of Design Projects	29	24	36	12
Number of Construction Projects	57	38	47	20
Review Revenue	\$811,794	\$722,135	\$775,000	\$775,000

Supplemental Budget Requests

Downtown Residential Incentive Program	\$3,938
Municipal Funding Strategy and Grant Writing	\$250,000

Engineering 001-1570



Engineering Inspector

\$111,277

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 2020 - 2021

- ✓ Eliminated redundancies in department processes, improving productivity.
- ✓ Initiated a digital building permit/plans intake, eliminating the need for paper plans.
- ✓ 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 over 40,000 building inspections
- ✓ Created an ordinance to regulate tiny homes and RV parks.
- ✓ Compiled multiple monthly reports for the U.S. Census Bureau

Goals & Objectives for FY 2021 - 2022

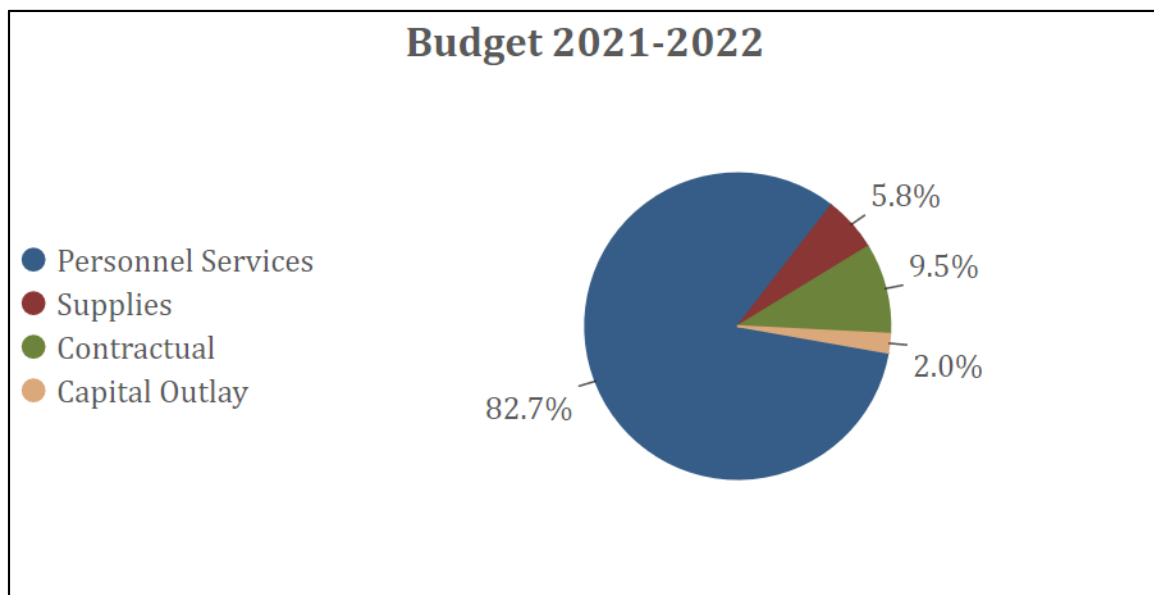
- Continue analyzing department processes to eliminate inefficiencies.
- Obtain and build a new permit software platform to streamline the permit process.
- Continue improving cross-training for staff
- Exceed citizens expectations & give outstanding customer service
- Update forms and applications relating 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 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 1,271,908	\$ 1,265,752	\$ 1,211,734	\$ 1,380,132
Supplies	66,139	95,033	91,568	96,411
Contractual	55,188	499,768	503,111	158,768
Capital Outlay	11,925	-	-	33,000
Total	\$ 1,405,160	\$ 1,860,553	\$ 1,806,413	\$ 1,668,311



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Number of Permits Issued	-	15,707	15,500	15,500
Number of Inspections	-	40,796	40,000	40,000
Revenue - Permits	\$-	\$4,580,850	\$5,000,000	\$5,000,000

Supplemental Budget Requests

Building Inspector	\$112,890
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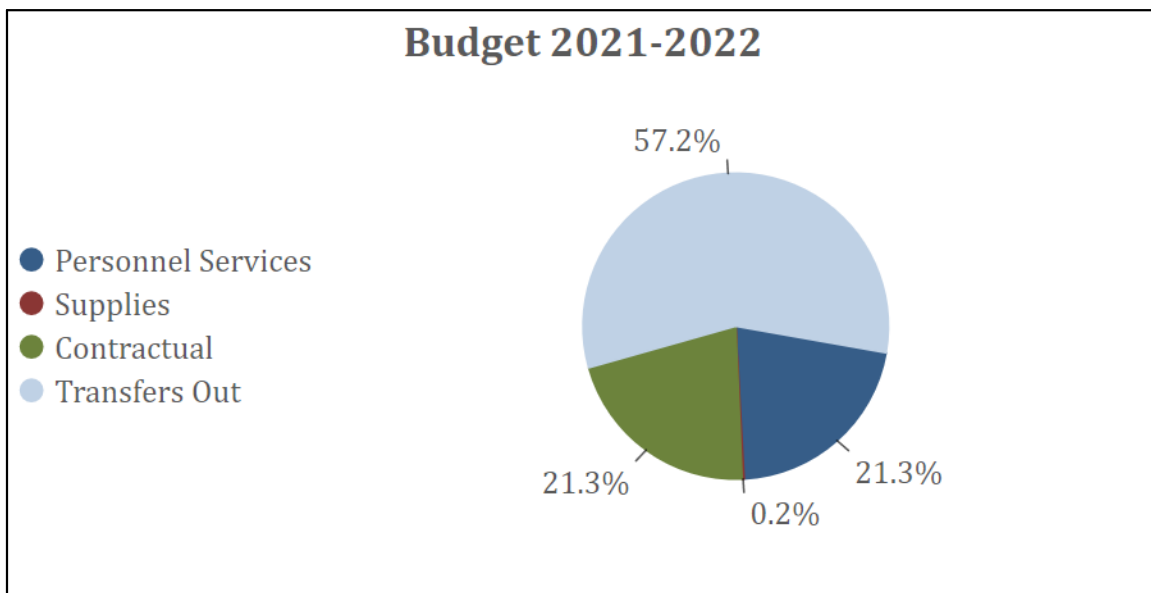
GF Non-Departmental 001-1800



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 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 1,921,275	\$ 3,810,385	\$ 1,865,627	\$ 3,902,226
Supplies	30,809	40,000	40,000	40,000
Contractual	3,730,574	4,598,350	4,754,255	3,890,665
Capital Outlay	45,763	2,500,000	2,881,150	-
Transfers Out	5,142,565	8,449,613	6,757,986	10,449,006
Debt Service	75,178	81,267	81,268	-
Total	\$ 10,946,164	\$ 19,479,615	\$ 16,380,286	\$ 18,281,897



Supplemental Budget Requests

2% Salary Market Adjustment	\$921,289
3.5% MERIT Non-Civil Service Only	\$329,082
STEP Increases - Civil Service Only	\$529,778
City Wide Certification Pay	\$100,000
VERF Contribution - General Fund	\$2,068,121
VERF Contribution - Fire Dept.	\$1,975,000
IT Replacement Fund Contribution - General Fund	\$832,715

WATER & SEWER OPERATING FUND

**FY 21-22 Budget Summary
Water and Sewer Operating Fund**

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Dollar FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Working Capital:		\$ 27,188,159	\$ 27,188,159	\$ -	\$ 27,220,253	\$ -	\$ 27,220,253	\$ -	0.0%
Revenues:									
Revenues	\$ 56,403,577	\$ 49,906,037	\$ 53,546,443	\$ 3,640,406	\$ 54,254,877	\$ -	\$ 54,254,877	\$ 4,348,840	8.7%
Total Revenues	\$ 56,403,577	\$ 49,906,037	\$ 53,546,443	\$ 3,640,406	\$ 54,254,877	\$ -	\$ 54,254,877	\$ 4,348,840	8.7%
Total Resources:	\$ 56,403,577	\$ 77,094,196	\$ 80,734,602	\$ 3,640,406	\$ 81,475,130	\$ -	\$ 81,475,130	\$ 4,348,840	5.6%
Expenditures:									
Utility Billing	\$ 1,237,753	\$ 2,036,537	\$ 2,409,436	\$ (372,899)	\$ 1,381,882	\$ 89,668	\$ 1,471,550	\$ (564,987)	-27.7%
Public Works	1,363,566	1,809,289	1,805,735	3,554	1,814,601	400,000	2,214,601	405,312	22.4%
Water	4,262,025	5,202,729	5,332,171	(129,442)	4,737,493	500,000	5,237,493	34,764	0.7%
Surface Water	12,396,762	12,127,617	13,562,909	(1,435,292)	14,533,358	-	14,533,358	2,405,741	19.8%
Conroe Central Wastewater I	-	-	-	-	1,303,246	714,568	2,017,814	2,017,814	N/A
Wastewater Treatment	2,329,848	3,674,355	3,850,744	(176,390)	3,214,798	30,000	3,244,798	(429,557)	-11.7%
Sewer	3,249,639	3,546,643	3,594,890	(48,247)	2,323,448	605,000	2,928,448	(618,195)	-17.4%
Pump & Motor Maint	1,419,688	1,441,953	1,521,190	(79,237)	1,456,235	106,233	1,562,468	120,514	8.4%
W/S Non-Departmental	26,988,027	26,606,345	21,437,274	5,169,071	27,011,037	763,758	27,774,795	1,168,450	4.4%
Total Expenditures	\$ 53,247,307	\$ 56,445,468	\$ 53,514,349	\$ 2,931,119	\$ 57,776,098	\$ 3,209,227	\$ 60,985,325	\$ 4,539,857	8.0%
New Working Capital:		\$ 20,648,728	\$ 27,220,253	\$ 6,571,525	\$ 23,699,032		\$ 20,489,805	\$ (158,923)	
60-Day Reserve:		\$ 9,279,635	\$ 8,797,759		\$ 9,498,390		\$ 10,025,987		
Over/(Under):		11,369,093	18,422,493		14,200,641		10,463,817		
Budget Contingency:		\$ 4,639,817	\$ 4,398,880		\$ 4,749,195		\$ 5,012,994		
Over/(Under) 30-Days:		6,729,275	14,023,614		9,451,446		5,450,823		
Breakdown of Transfer In:									
Administrative Transfer (W/S)					\$ 165,646				
Fleet Services Fund					46,671				
Total					\$ 212,317				
Breakdown of Transfer Out:									
Revenue Debt Service Fund					17,987,660				
Technology Replacement Fund					128,662				
Sewer CIP Fund - Gravity Main Replacement (H55)					4,800,000				
W&S Vehicle & Equipment Replacement Fund					412,482				
Facilities Management					124,750				
Total					\$ 23,453,554				

FY 21-22 Budget Summary by Category
Water and Sewer Operating Fund

	FY 20-21 Budget	FY 20-21 Estimate	Under/ (Over)	FY 21-22 Base	FY 21-22 Supplemental	FY 21-22 Proposed
Personnel	\$ 7,362,188	\$ 7,492,708	\$ (130,521)	\$ 7,951,289	\$ 373,582	\$ 8,324,871
Supplies	3,035,341	3,408,427	(373,086)	2,974,463	68,600	3,043,063
Contractual	19,378,708	20,896,745	(1,518,037)	22,016,416	604,005	22,620,421
Capital Outlay	2,223,700	2,225,700	(2,000)	-	1,621,896	1,621,896
Transfers	23,883,885	18,929,123	4,954,762	24,833,930	541,144	25,375,074
Debt Service	561,646	561,646	0	-	-	-
Total	\$ 56,445,468	\$ 53,514,349	\$ 2,931,119	\$ 57,776,098	\$ 3,209,227	\$ 60,985,325

**FY 21-22 Supplemental Requests
Water & Sewer Operating Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount ¹	FY 20-21 Purchase ²	FY 21-22 Approved ³	Type
002-2800	Utility Billing	999	Neptune 360 Program - Cloud Service - Software Mnt.	\$ 41,405	\$ -	\$ 41,405	Non-Discretionary Adjustment
002-2800	Utility Billing	998	Rental Cost for Copier/Fax Machine	10,800	-	10,800	Replacement Equipment
002-2800	Utility Billing	973	Account Representative	58,937	-	-	New Personnel
002-2800	Utility Billing	991	KIOSK Payment Machine	37,463	-	37,463	New Equipment
Utility Billing Total				\$ 148,605	\$ -	\$ 89,668	
002-2810	Public Works	881	Assistant Director	168,563	-	-	New Personnel
002-2810	Public Works	879	Permit Technician	53,062	-	-	New Personnel
002-2810	Public Works	821	Update Water Master Plan	400,000	-	400,000	New Program
Public Works Total				\$ 621,625	\$ -	\$ 400,000	
002-2820	Water	799	Water Plant Operator	137,571	-	-	New Personnel
002-2820	Water	1003	Water Infrastructure Repairs	500,000	-	500,000	New Program
002-2820	Water	798	Fire Hydrant Preventative Maintenance Program	100,000	-	-	New Program
Water Department Total				\$ 737,571	\$ -	\$ 500,000	
002-2880	Conroe Central Wastewater Plant	856	Technically Based Local Limits	150,000	-	150,000	Non-Discretionary Adjustment
002-2880	Conroe Central Wastewater Plant	880	WWTP Foreman - Scada Supervisor	131,885	-	131,885	New Personnel
002-2880	Conroe Central Wastewater Plant	1060	Truck Driver	55,183	-	55,183	New Personnel
002-2880	Conroe Central Wastewater Plant	808	Roll Off Truck	190,000	-	190,000	New Equipment
002-2880	Conroe Central Wastewater Plant	786	Roll Off Sludge Containers	40,000	-	40,000	New Equipment
002-2880	Conroe Central Wastewater Plant	810	Office Furniture	40,000	-	40,000	New Equipment
002-2880	Conroe Central Wastewater Plant	811	Lab Equipment	25,000	-	25,000	New Equipment
002-2880	Conroe Central Wastewater Plant	812	Fork Lift	82,500	-	82,500	New Equipment
002-2880	Conroe Central Wastewater Plant	809	Operations Golf Carts (2)	20,000	-	-	New Equipment
Conroe Central WWTP Total				\$ 734,568	\$ -	\$ 714,568	
002-2881	Wastewater Treatment Plant	859	Southwest Roll Off Sludge Containers	20,000	-	20,000	Replacement Equipment
002-2881	Wastewater Treatment Plant	953	Replacement of John Deer Gator	10,000	-	10,000	Replacement Equipment
Wastewater Treatment Plant Total				\$ 30,000	\$ -	\$ 30,000	
002-2882	Sewer	802	Replacement vehicle for existing unit 0933 - F250 Truck	35,000	-	35,000	Replacement Equipment
002-2882	Sewer	1004	Sewer Infrastructure Repairs	500,000	-	500,000	New Program
002-2882	Sewer	797	Sewer Camera	70,000	-	70,000	Replacement Equipment
Sewer Department Total				\$ 605,000	\$ -	\$ 605,000	
002-2883	Pump & Motor Maintenance	805	Upgrade Unit E0101 - 25 KW generator	61,233	-	61,233	VERF - Upgrade Only
002-2883	Pump & Motor Maintenance	803	Upgrade for Unit #0949 - Crane for F-550	45,000	-	45,000	VERF - Upgrade Only
002-2883	Pump & Motor Maintenance	804	Upgrade for Unit #1035 - Crane for F-550	45,000	-	-	VERF - Upgrade Only
Pump & Motor Maintenance Total				\$ 151,233	\$ -	\$ 106,233	
002-2900	W&S Non-Departmental	1032	3.5% MERIT Non-Civil Service Only	112,409	-	112,409	Enhanced Program
002-2900	W&S Non-Departmental	1023	2% Salary Market Adjustment	110,205	-	110,205	Enhanced Program
002-2900	W&S Non-Departmental	966	IT Replacement Fund Contribution - Water & Sewer Fund	128,662		128,662	Replacement Equipment
002-2900	W&S Non-Departmental	939	VERF Contribution - Water & Sewer Fund	412,482		412,482	VERF
W&S Non-Departmental Total				\$ 763,758	\$ -	\$ 763,758	
Grand Total				\$ 3,792,360	\$ -	\$ 3,209,227	

**FY 21-22 Supplemental Requests
Water & Sewer Operating Fund**

Department/Division	ID	Supplemental Request Title	Requested Amount¹	FY 20-21 Purchase²	FY 21-22 Approved³	Type
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Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 20-21 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 21-22 Approved - These items are included in the Operating Budget as supplementals.

Notes:

If there is no funding listed in the FY20-21 Purchase or FY21-22 Approved columns, then the supplemental request was not approved.

Water & Sewer Operating Fund Revenues

Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
5105 - Groundwater Conservation Fee	\$ 214,355	\$ 197,798	\$ 214,007	\$ 219,357
5100 - Water Charges	14,994,407	15,100,211	15,432,734	15,800,862
5110 - Sewer Charges	19,192,084	20,071,162	20,369,333	21,060,459
5115 - Surface Water Conversion Fee	11,916,490	11,181,877	12,424,304	13,233,818
5116 - Discharged Water Sales	151,120	302,244	323,490	466,404
5120 - Water Taps	581,470	415,956	717,438	584,580
5130 - Sewer Taps	44,531	54,411	70,765	70,254
5140 - Reconnects	2,345	4,085	3,777	3,777
5150 - Service Charges	373,392	365,697	434,441	447,474
5170 - Special Revenue/Water & Sewer	23,928	29,773	28,235	29,411
5180 - Pretreatment Fees	221,328	304,566	208,146	201,902
Charges for Sales and Services Subtotal	\$ 47,715,450	\$ 48,027,780	\$ 50,226,670	\$ 52,118,298
6030 - Lease Income	-	-	450	-
Lease Income Subtotal	\$ -	\$ -	\$ 450	\$ -
6106 - Intergovernmental - Local	1,258,067	740,000	1,369,985	1,369,985
6107 - Intergovernmental - State	9,772	-	-	-
6108 - Intergovernmental - Federal	34,882	-	777,937	-
Intergovernmental Subtotal	\$ 1,302,721	\$ 740,000	\$ 2,147,922	\$ 1,369,985
6010 - Interest On Investments	264,587	117,887	64,919	51,544
Investment Income Subtotal	\$ 264,587	\$ 117,887	\$ 64,919	\$ 51,544
6015 - FMV Adjustment - Investments	15,099	-	-	-
Net Change in Fair Value of Investments Subtotal	\$ 15,099	\$ -	\$ -	\$ -
6020 - Penalty and Interest	322,544	472,382	500,333	500,333
Penalties and Interest Subtotal	\$ 322,544	\$ 472,382	\$ 500,333	\$ 500,333
6060 - Unanticipated Revenues	11,835	2,400	60,236	2,400
6070 - Short and Over	101	-	325	-
6080 - Donations	3,960,852	-	-	-
6110 - Insurance Proceeds	1,255,544	-	-	-
6951 - Gain On Sale Of Cap Asset	498,977	-	-	-
Miscellaneous Subtotal	\$ 5,727,309	\$ 2,400	\$ 60,561	\$ 2,400
6550 - Transfer In	1,055,867	545,588	545,588	212,317
Transfers In Subtotal	\$ 1,055,867	\$ 545,588	\$ 545,588	\$ 212,317
Total Revenues	\$ 56,403,577	\$ 49,906,037	\$ 53,546,443	\$ 54,254,877



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 2020 - 2021

- ✓ Implemented Self Auditing procedures
- ✓ Coordinate meeting with Core and Main to credit the City of Conroe for new meters in the warehouse
- ✓ Update online information and application documents
- ✓ Completed all monthly bills on schedule.
- ✓ Assisted in planning for the Interstate Batteries Recycle Event in October 2020.
- ✓ Coordinating the Annual Recycle Event.
- ✓ Assisted in completing the M.U.D. 126 acquisition and converting the manual read meters to the City's new Mach 10 version 5 meters.
- ✓ Coordinate efforts to move from old T900I meters to new Neptune Mach 10 Ver 5 meters in the City of Conroe.

Goals & Objectives for FY 2021 - 2022

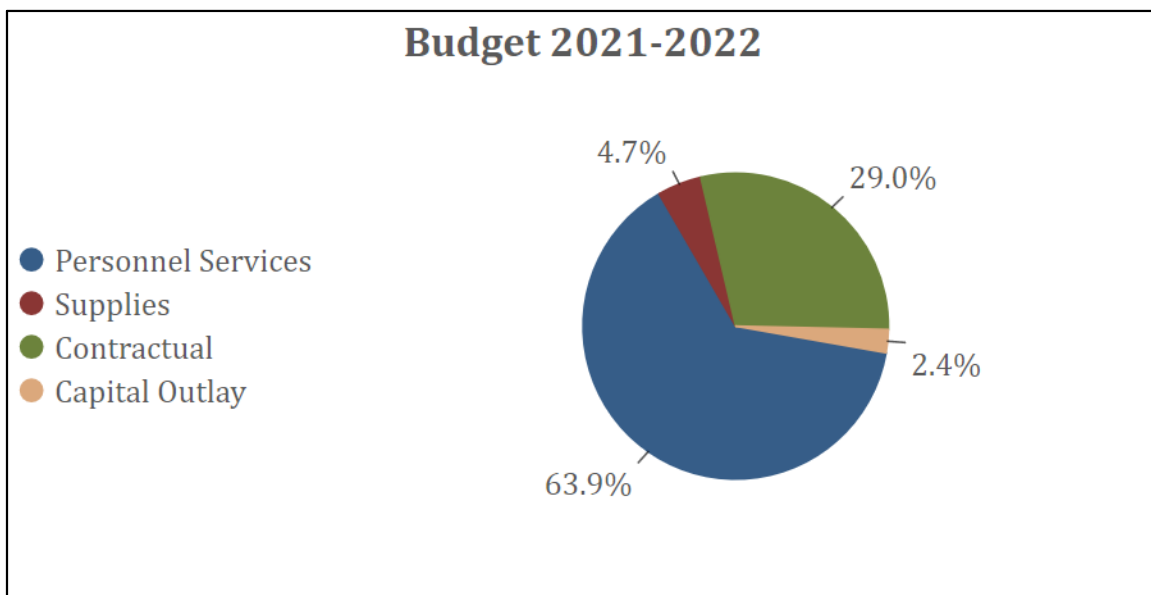
- Research Ameresco Project for upgrades in City meters
- Implement continued training schedule for class D Water License
- Develop office training program for excel
- Develop online application process on the City's website
- Continue to update the Utility Billing Department Standard Operating Procedures for Account Representatives and Meter Technicians as needed

Utility Billing 002-2800



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 828,313	\$ 856,003	\$ 879,876	\$ 939,667
Supplies	48,896	348,252	640,767	69,098
Contractual	360,544	778,782	835,293	427,122
Capital Outlay	-	53,500	53,500	35,663
Total	\$ 1,237,753	\$ 2,036,537	\$ 2,409,436	\$ 1,471,550



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Number of connect service orders	3,455	3,801	4,257	4,725
Number of occupant change service orders	2,001	2,201	2,421	2,532
Number of disconnect service orders	2,315	2,546	2,622	5,125
Number of reinstate service orders	4,433	4,876	5,022	5,286
Total number of transactions completed	21,884	23,873	24,563	26,085
Total number of utility billings	248,430	260,851	273,893	301,282

Supplemental Budget Requests

KIOSK Payment Machine	\$37,463
Rental Cost for Copier/Fax Machine	\$10,800

Utility Billing 002-2800



Neptune 360 Program - Cloud Service - Software Maintenance

\$41,405



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 2020 - 2021

- ✓ Trained staff and collected asset data for CarteGraph OMS software
- ✓ Completed and Certified the Risk and Resiliency Plan for Water and Wastewater for EPA
- ✓ Certified Emergency Response Plan to EPA for water system
- ✓ Issued 12,500 tasks/work orders
- ✓ Answered 15,000 calls at the call center
- ✓ Issued 4,500 requests from the public to create tasks/work orders

Goals & Objectives for FY 2021 - 2022

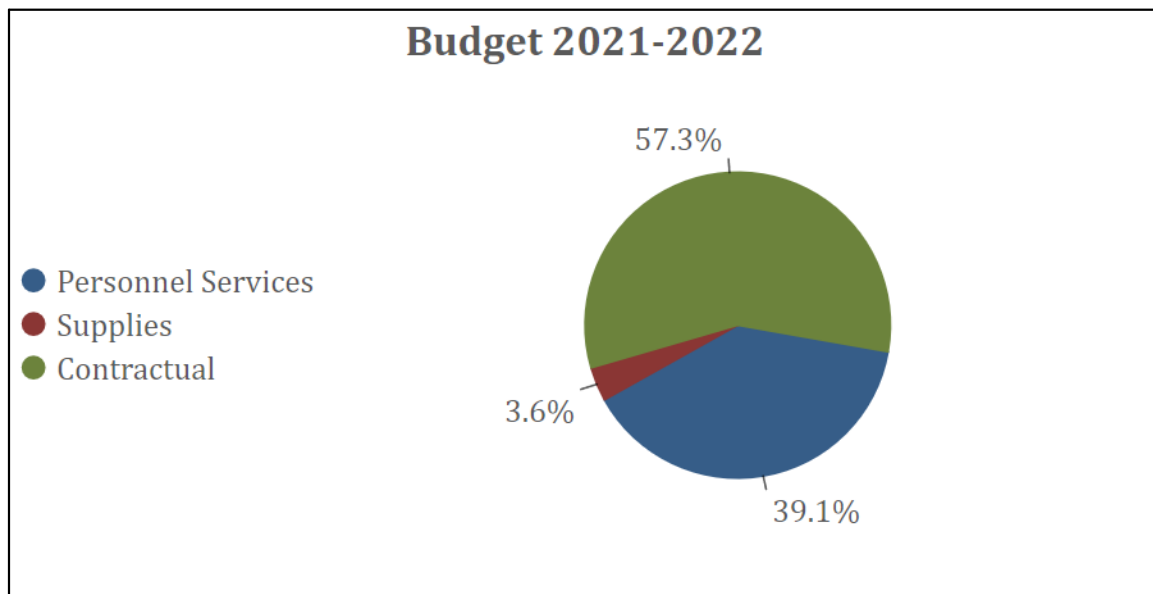
- Update Public Works website to reflect new water and sewer process for water and sewer tap applications and installation
- Create and maintain social media sites for Public Works to offer City of Conroe residents better communication and allow for Public Works alerts to be reported quickly
- Implement citizen reporting capabilities for Public Works issues with a link to Cartegraph
- Complete Conroe Central Wastewater Plant Construction
- Develop a program for private well cross-connection protection
- Begin Water Service Line Inventory for New Lead and Copper Rule

Public Works 002-2810



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 847,841	\$ 827,208	\$ 857,254	\$ 866,120
Supplies	72,029	80,115	80,115	80,115
Contractual	443,696	901,966	868,366	1,268,366
Total	\$ 1,363,566	\$ 1,809,289	\$ 1,805,735	\$ 2,214,601



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Work Orders / Tasks Issued	11,800	11,250	12,500	12,500
Requests for Tasks / Work Orders	4,500	4,900	4,500	5,000
Call Center Calls Taken	17,500	14,890	15,000	16,000
Water and Sewer Tap Applications	-	178	250	350

Supplemental Budget Requests

Update Water Master Plan	\$400,000
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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 2020 - 2021

- ✓ 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 2,995 maintenance and production department tasks
- ✓ Completed 8,000+ water utility locates
- ✓ Maintained the Safety Program for the Public Works Department
- ✓ Completed the Pollok Water Plant groundwater storage tank install
- ✓ Completed the rehabilitation of Robinwood water plant elevated water storage tank and new water well
- ✓ Completed the demolition of First St water plant elevated storage tank
- ✓ Continued the Corrosion Control Study on the water distribution system

Goals & Objectives for FY 2021 - 2022

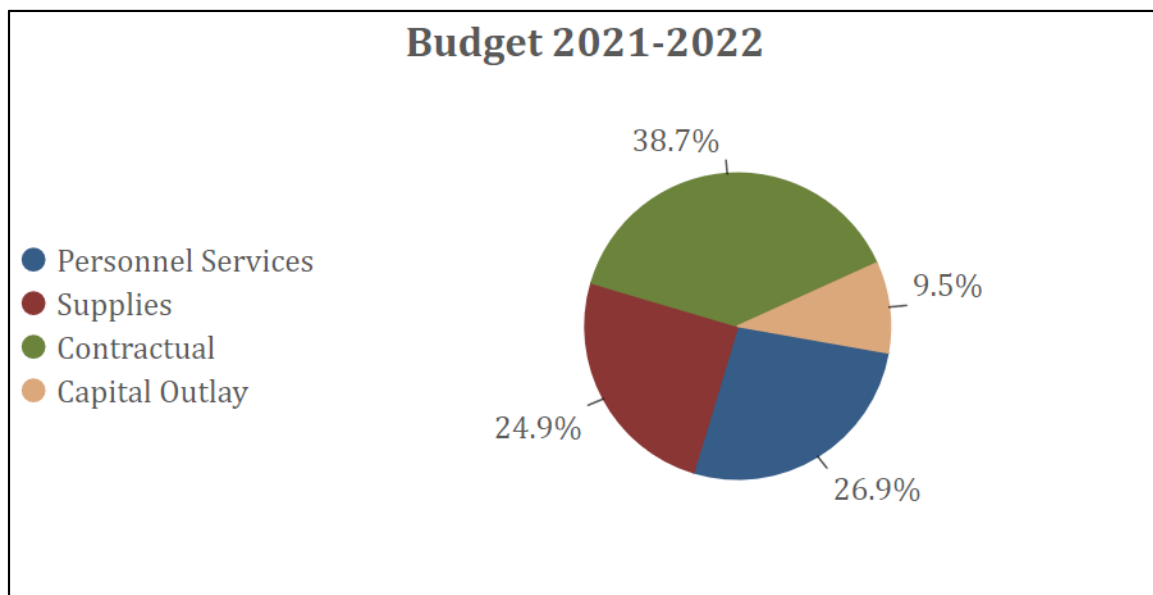
- Complete all of the water taps within 10 days of approval
- Update the water distribution maps
- Maintain Conroe's Superior Water Quality rating through TCEQ
- Continue the valve identification program
- Continue replacing current BACT sample sites with sample stations
- Complete the Corrosion Control Study of the water distribution system
- Rehab or replace Main St and First St water plant groundwater storage tanks
- Complete construction and perform start up of water plants 25 and 26

Water 002-2820



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 1,375,387	\$ 1,359,601	\$ 1,471,797	\$ 1,408,565
Supplies	1,483,773	1,304,300	1,304,300	1,304,300
Contractual	1,402,865	2,024,628	2,041,874	2,024,628
Capital Outlay	-	514,200	514,200	500,000
Total	\$ 4,262,025	\$ 5,202,729	\$ 5,332,171	\$ 5,237,493



Performance Measures	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Water locates	11,000	11,850	7,500	8,500
Water taps	191	190	189	200
Water main extensions (linear feet)	7,500	1,050	500	1,000
Water leak repairs	805	875	984	1,000
Gallons water produced (in billions)	4	4	4	4

Supplemental Budget Requests

Water Infrastructure Repairs	\$500,000
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Surface Water 002-2821

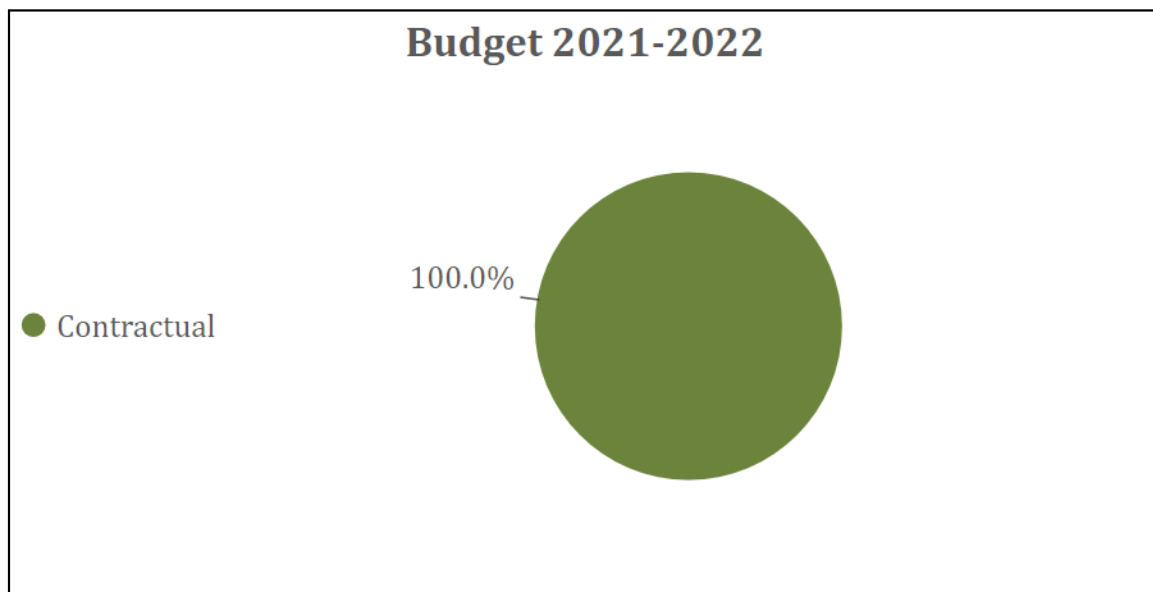


The City is a participant in the San Jacinto River Authority (SJRA) Groundwater Reduction Plan (GRP). The SJRA has constructed a surface water treatment facility and transmission system to provide treated surface water to the City. The transmission system was interconnected to the City's water system, 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.

Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ 12,396,762	\$ 12,127,617	\$ 13,562,909	\$ 14,533,358
Total	\$ 12,396,762	\$ 12,127,617	\$ 13,562,909	\$ 14,533,358



Surface Water 0002-2821



Rate History per 1,000 gallons

Fiscal Year	SJRA				City	
	Pumpage Fee	% Increase	Surface Water Fee	% Increase	SWC Fee	% Increase
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%
21-22	\$ 2.88	5.5%	\$ 3.30	4.8%	\$ 3.60	5.9%

SWC - Surface Water Conservation

SJRA - San Jacinto River Authority

Conroe Central Wastewater Plant 002-2880



The Wastewater Treatment department operates the City of Conroe's Conroe Central Wastewater Treatment Facility permitted for 6.0 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 2020 - 2021

- ✓ Completed the Conroe Central WWTP
- ✓ Completed hiring Conroe Central WWTP Staff

Goals & Objectives for FY 2021 - 2022

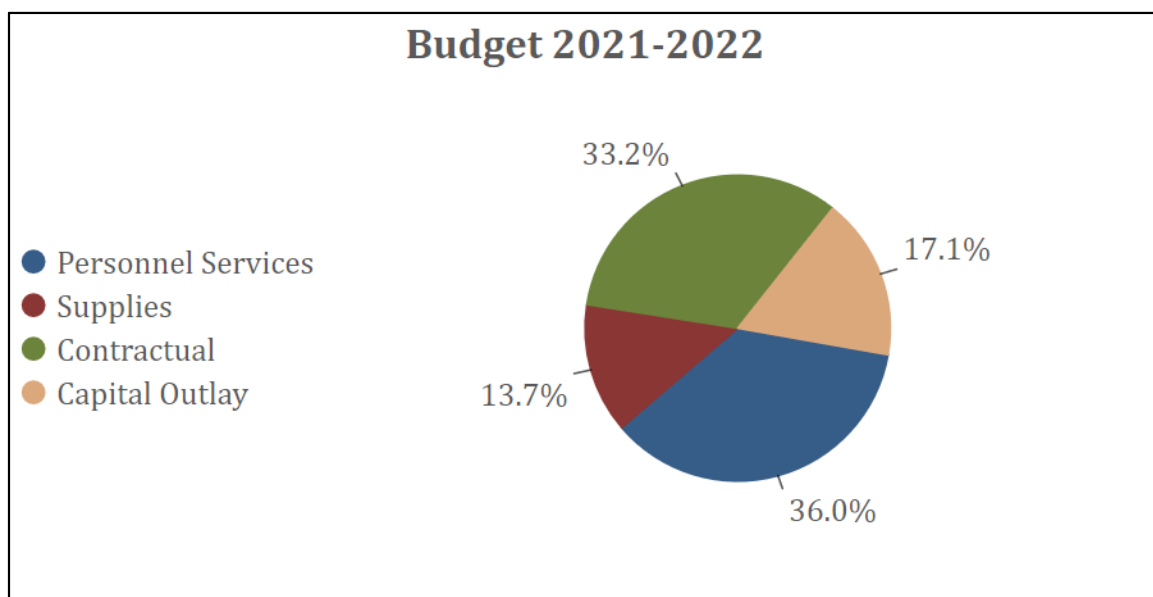
- Conroe Central WWTP (CC WWTP) to discharge approximately 1.0 billion gallons of wastewater effluent within the limits established by the Texas Commission on Environmental Quality (TCEQ) discharge permit
- Continue to look for new innovative and less costly ways to meet the discharge permit ultimately saving money through energy costs
- Complete the TCEQ required Technically Based Local Limit Redevelopment to ensure the plant meets and exceeds the requirements set by the TCEQ discharge permit
- Develop preventative maintenance program for Conroe Central WWTP.

Conroe Central Wastewater Plant 002-2880



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ -	\$ -	\$ -	\$ 725,439
Supplies	-	-	-	277,350
Contractual	-	-	-	670,025
Capital Outlay	-	-	-	345,000
Total	\$ -	\$ -	\$ -	\$ 2,017,814



Performance Measures

	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Treated wastewater discharged (in billion gallons)	-	-	-	1
Sludge hauled (cubic yards)	-	-	-	10,000
Grit hauled (cubic yards)	-	-	-	500

Supplemental Budget Requests

Truck Driver	\$55,183
Roll Off Sludge Containers	\$40,000
Roll Off Truck	\$190,000
Office Furniture	\$40,000
Lab Equipment	\$25,000

Conroe Central Wastewater Plant 002-2880



Fork Lift	\$82,500
Technically Based Local Limits	\$150,000
WWTP Foreman - Scada Supervisor	\$131,885

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 2020 - 2021

- ✓ The Wastewater Treatment Plant (WWTP) discharged 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
- ✓ Processed and disposed of approximately 19,000 cubic yards of municipal bio-solids for beneficial reuse
- ✓ Completed the rebuild of Clarifier #2
- ✓ Started the Berm upgrades for WWTP
- ✓ Completed the TCEQ required Technically Based Local Limit Redevelopment to ensure the plant meets and exceeds the requirements set by the TCEQ discharge permit
- ✓ Completed 330 inspections of Grease Traps and issued 115 mandatory service orders to reduce Sanitary Sewer Overflows

Goals & Objectives for FY 2021 - 2022

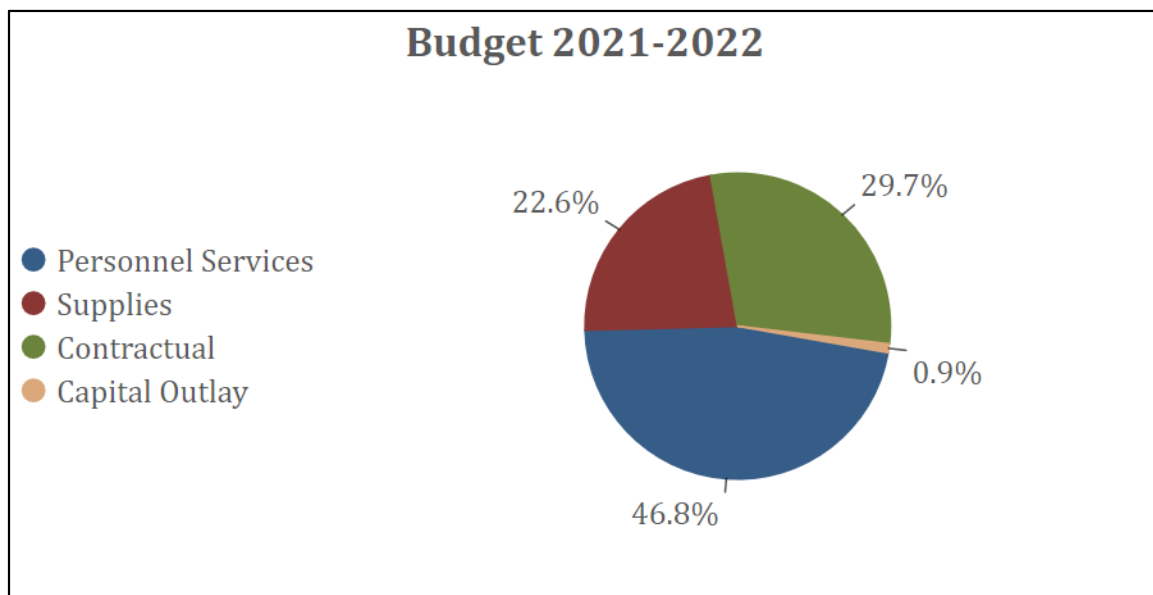
- Wastewater Treatment Plant (WWTP) to discharge approximately 3.3 billion gallons of wastewater effluent into the San Jacinto River within the limits established by the Texas Commission on Environmental Quality (TCEQ) discharge permit
- Complete the Upgraded Berm for the WWTP
- Upgrade systems to produce 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
- Rebuild Clarifier #1
- 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 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 1,298,172	\$ 1,568,668	\$ 1,573,514	\$ 1,519,111
Supplies	662,436	722,509	779,350	732,509
Contractual	369,240	973,178	1,085,880	963,178
Capital Outlay	-	410,000	412,000	30,000
Total	\$ 2,329,848	\$ 3,674,355	\$ 3,850,744	\$ 3,244,798



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Treated wastewater discharged (in billion gallons)	3	3	3	3
Sludge hauled (cubic yards)	18,000	19,490	18,000	10,000
Grit hauled (cubic yards)	800	766	880	500

Supplemental Budget Requests

Southwest Roll Off Sludge Containers	\$20,000
Replacement of John Deer Gator	\$10,000

Sewer 002-2882



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 2020 - 2021

- ✓ 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 Right-of-Way clearing and maintenance program

Goals & Objectives for FY 2021 - 2022

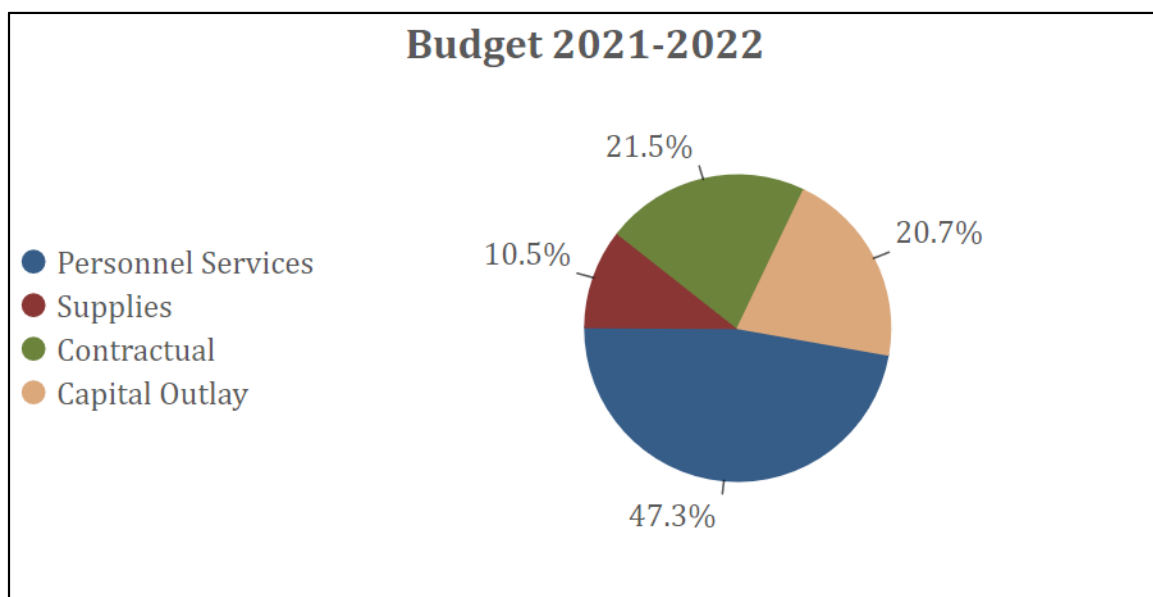
- Keep sewer collection system maps updated
- Continue to keep sewer maintenance work order completion time to a minimum
- Complete all sewer taps within 10 days of approval
- Continue monthly preventative maintenance program
- Reduce stop ups and overflows by continuing to identify problem areas
- Begin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

Sewer 002-2882



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 1,435,045	\$ 1,362,856	\$ 1,411,103	\$ 1,385,661
Supplies	457,455	308,500	308,500	308,026
Contractual	1,357,139	629,287	629,287	629,761
Capital Outlay	-	1,246,000	1,246,000	605,000
Total	\$ 3,249,639	\$ 3,546,643	\$ 3,594,890	\$ 2,928,448



Performance Measures	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Sewer locates	11,000	10,950	7,500	8,500
Sewer taps	46	55	59	70
Sewer main extensions linear feet	1,000	1,000	500	1,000
Sewer main repairs	85	105	238	250
Sewer stop ups	342	380	320	350
Sewer mains cleaned (linear feet)	260,048	375,000	373,620	375,000

Supplemental Budget Requests

Sewer Infrastructure Repairs	\$500,000
Sewer Camera	\$70,000
Replacement vehicle for unit #0933 - F-250 Truck	\$35,000

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 2020 - 2021

- ✓ Maintained 54 Lift Stations
- ✓ Removed 3 Lift Stations from service
- ✓ Rebuilt 2 Water Wells
- ✓ Added 4 new Lift Stations
- ✓ Completed electrical and pump work for Public Works, Parks, Fire Department, Police Department, Water Wells, Wastewater Treatment Plant, and all City buildings
- ✓ Attended continuing education training for licenses

Goals & Objectives for FY 2021 - 2022

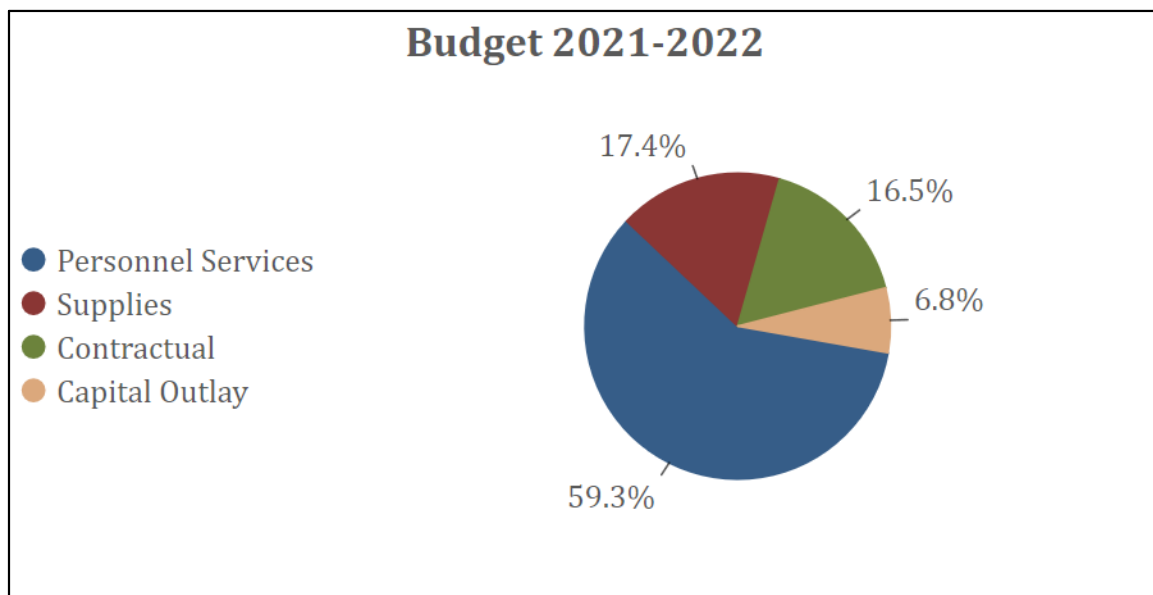
- Maintain 50 Lift Stations, 20 Water Wells, 2 Wastewater Treatment, multiple city park facilities, and all city buildings
- Accept and/or build 6 new Lift Stations
- Remove 10 Lift Stations from service
- Complete electrical and pump projects for Public Works, Parks, Fire Department, Police Department, Water Wells, and Wastewater Treatment Plant
- Complete welding projects for all city departments
- Attend continuing education classes for licenses

Pump & Motor Maintenance 002-2883



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 962,523	\$ 911,727	\$ 962,295	\$ 926,008
Supplies	175,106	271,665	295,395	271,665
Contractual	282,059	258,561	263,500	258,562
Capital Outlay	-	-	-	106,233
Total	\$ 1,419,688	\$ 1,441,953	\$ 1,521,190	\$ 1,562,468



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Maintenance work orders	1,000	950	1,000	1,000
Daily maintenance of Lift stations	54	54	50	50
New Construction	2	4	6	4
Welding/Fabrication	260	275	290	325
Water well rehab	2	2	2	2
Lift station rehab	4	6	5	4

Supplemental Budget Requests

Upgrade for Unit #0949 - Crane for F-550	\$45,000
Upgrade Unit #E0101 - 25 KW generator	\$61,233

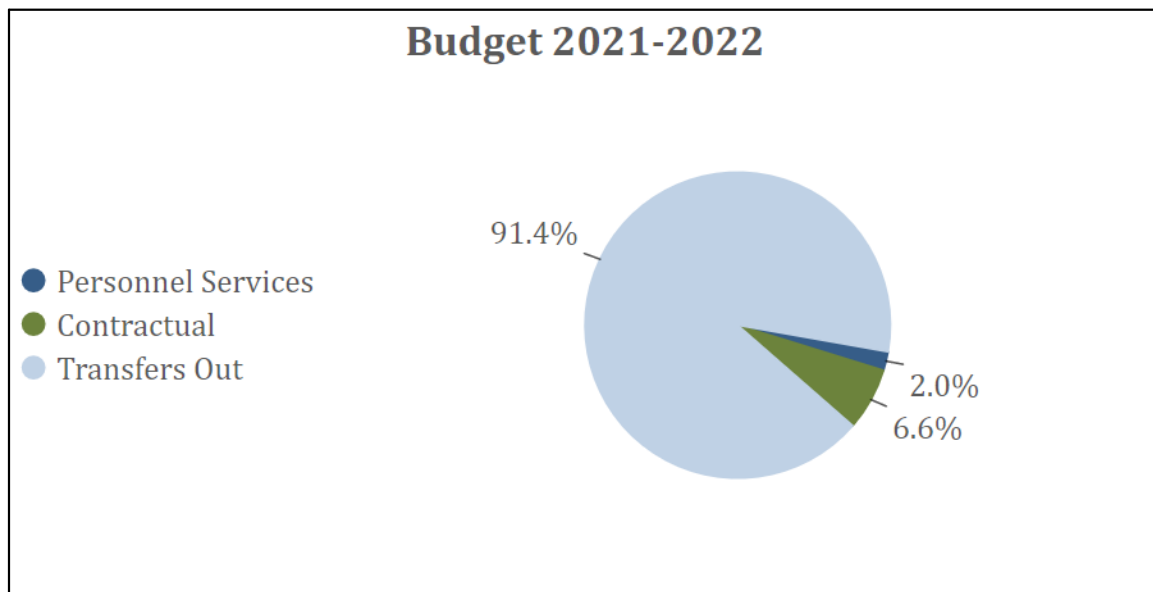
W&S Non-Departmental 002-2900



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 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 295,783	\$ 476,125	\$ 336,869	\$ 554,300
Contractual	8,419,126	1,684,689	1,609,636	1,845,421
Transfers Out	18,230,791	23,883,885	18,929,123	25,375,074
Debt Service	42,327	561,646	561,646	-
Total	\$ 26,988,027	\$ 26,606,345	\$ 21,437,274	\$ 27,774,795



Supplemental Budget Requests

2% Salary Market Adjustment	\$110,205
3.5% MERIT Non-Civil Service Only	\$112,409
VERF Contribution - Water & Sewer Fund	\$412,482
IT Replacement Fund Contribution - Water & Sewer	\$128,662



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GENERAL OBLIGATION DEBT SERVICE FUND

FY 21-22 Budget Summary
General Obligation Debt Service Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 11,616,533	\$ 11,616,533	\$ 11,849,197	\$ -	\$ 11,849,197	\$ -	0.0%
Revenues:								
Revenues	\$ 22,905,943	\$ 33,680,703	\$ 33,678,984	\$ 18,796,890	\$ -	\$ 18,796,890	\$ (14,883,813)	0.0%
Total Revenues	\$ 22,905,943	\$ 33,680,703	\$ 33,678,984	\$ 18,796,890	\$ -	\$ 18,796,890	\$ (14,883,813)	-44.2%
Total Resources:	\$ 22,905,943	\$ 45,297,236	\$ 45,295,517	\$ 30,646,087	\$ -	\$ 30,646,087	\$ (14,883,813)	-32.9%
Expenditures:								
GO Debt	\$ 22,581,508	\$ 33,982,776	\$ 33,446,320	\$ 19,003,569	\$ -	\$ 19,003,569	\$ (14,979,207)	-44.1%
Total Expenditures	\$ 22,581,508	\$ 33,982,776	\$ 33,446,320	\$ 19,003,569	\$ -	\$ 19,003,569	\$ (14,979,207)	-44.1%
New Fund Balance:		\$ 11,314,460	\$ 11,849,197	\$ 11,642,518		\$ 11,642,518		

Breakdown of Transfer In:

CIDC (Park Debt)	\$ 350,126
TIRZ #3	4,343,142
Conroe MMD#1 Economic Development	484,031
Longmire Creek Estates PID Fund	58,887
Shadow Lakes PID Fund	168,294
Wedgewood Falls PID Fund	118,982
Total	\$ 5,523,462

General Obligation Debt Service Fund Revenues

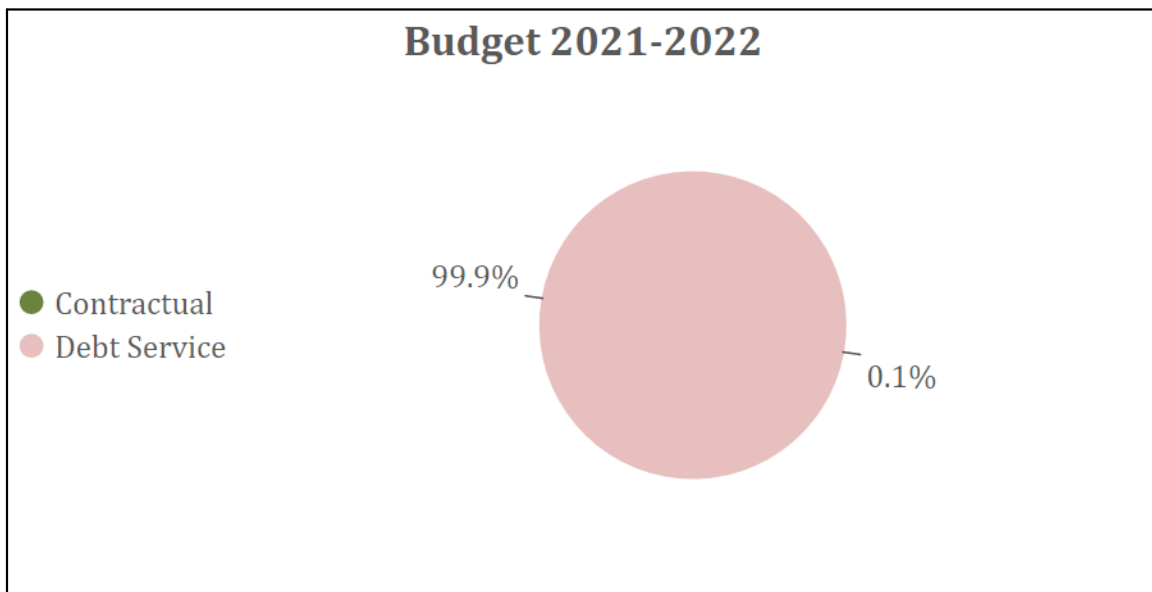
Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
4010 - Current Taxes	\$ 11,328,404	\$ 11,812,711	\$ 11,812,711	\$ 13,073,565
4020 - Delinquent Taxes	31,344	68,402	123,671	77,156
Property Taxes Subtotal	\$ 11,359,748	\$ 11,881,113	\$ 11,936,382	\$ 13,150,721
6010 - Interest On Investments	187,775	95,779	70,747	35,374
Investment Income Subtotal	\$ 187,775	\$ 95,779	\$ 70,747	\$ 35,374
6015 - FMV Adjustment - Investments	37,366	-	-	-
Net Change in Fair Value of Investments Subtotal	\$ 37,366	\$ -	\$ -	\$ -
6020 - Penalty and Interest	61,030	85,673	87,333	87,333
Penalties and Interest Subtotal	\$ 61,030	\$ 85,673	\$ 87,333	\$ 87,333
6103 - Bond Proceeds	-	45,250	45,250	-
6112 - Other Fin - Proceeds Of Ref Bond	5,225,000	13,200,000	13,270,000	-
6113 - Other Sources - Bond Premium	1,250,783	3,200,000	3,209,630	-
Miscellaneous Subtotal	\$ 6,475,783	\$ 16,445,250	\$ 16,524,880	\$ -
6550 - Transfer In	4,784,241	5,172,888	5,059,642	5,523,462
Transfers In Subtotal	\$ 4,784,241	\$ 5,172,888	\$ 5,059,642	\$ 5,523,462
Total Revenues	\$ 22,905,943	\$ 33,680,703	\$ 33,678,984	\$ 18,796,890

General Obligation Debt Service 010-1010



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
Debt Service	22,581,508	33,967,776	33,431,320	18,988,569
Total	\$ 22,581,508	\$ 33,982,776	\$ 33,446,320	\$ 19,003,569



City of Conroe

Schedule of Requirements

All General Obligation Bonds

Fiscal Year		Bonds Outstanding		Principal Requirements		Interest Requirements		Total Requirements
2021-22	\$	221,195,000	\$	10,100,000	\$	8,878,569	\$	18,978,569
2022-23		211,095,000		10,540,000		8,766,685		19,306,685
2023-24		200,555,000		11,025,000		8,282,300		19,307,300
2024-25		189,530,000		11,545,000		7,764,116		19,309,116
2025-26		177,985,000		12,065,000		7,242,157		19,307,157
2026-27		165,920,000		12,555,000		6,749,940		19,304,940
2027-28		153,365,000		13,070,000		6,235,005		19,305,005
2028-29		140,295,000		13,615,000		5,693,025		19,308,025
2029-30		126,680,000		14,180,000		5,127,020		19,307,020
2030-31		112,500,000		13,270,000		4,529,434		17,799,434
2031-32		99,230,000		13,160,000		3,935,675		17,095,675
2032-33		86,070,000		13,765,000		3,333,505		17,098,505
2033-34		72,305,000		14,395,000		2,701,382		17,096,382
2034-35		57,910,000		12,380,000		2,117,716		14,497,716
2035-36		45,530,000		12,050,000		1,598,431		13,648,431
2036-37		33,480,000		11,760,000		1,086,319		12,846,319
2037-38		21,720,000		9,930,000		616,006		10,546,006
2038-39		11,790,000		5,690,000		306,863		5,996,863
2039-40		6,100,000		3,745,000		151,575		3,896,575
2040-41		2,355,000		2,355,000		44,156		2,399,156
TOTAL			\$	221,195,000	\$	85,159,878	\$	306,354,878

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: \$ 3,040,000
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
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	\$	3,040,000 \$	705,191 \$	3,745,191

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: \$ 25,175,000
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
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 \$	25,175,000 \$	9,069,309 \$	34,244,309

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: \$ 12,470,000
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
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	\$	12,470,000	\$ 2,144,675	\$ 14,614,675

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: \$ 11,675,000
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
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	\$	11,675,000	\$ 2,008,000	\$ 13,683,000

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: \$ 2,980,000
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
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	\$	2,980,000 \$	513,075 \$	3,493,075

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: \$ 4,185,000
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
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	\$	4,185,000	\$ 1,282,402	\$ 5,467,402

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 3.
Amount Issued: \$ 588,095
Amount Outstanding: \$ 465,000
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
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	\$	465,000 \$	142,489 \$	607,489

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: \$ 6,106,500

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
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 \$	6,106,500 \$	1,975,440 \$	8,081,940

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 Phase 2B.
Amount Issued: \$ 435,265
Amount Outstanding: \$ 372,408
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
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	\$	372,408 \$	120,473 \$	492,881

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: \$ 601,092
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
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	\$	601,092 \$	194,452 \$	795,544

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: \$ 16,113,755
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
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	\$	16,113,755	\$ 6,735,200	\$ 22,848,955

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: \$ 506,245
Amount Outstanding: \$ 506,245
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
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	\$	506,245	\$ 211,600	\$ 717,845

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: \$ 6,018,020
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
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	\$	6,018,020 \$	1,385,818 \$	7,403,838

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 2.

Amount Issued: \$ 301,180
Amount Outstanding: \$ 276,980
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
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	\$	276,980 \$	63,782 \$	340,762

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: \$ 24,414,819

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
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	\$	24,414,819	\$ 13,700,652	\$ 38,115,471

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: \$ 13,752,700
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
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		\$ 13,752,700	\$ 7,717,483	\$ 21,470,183

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: \$ 1,670,640
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
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	\$	1,670,640 \$	937,499 \$	2,608,139

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: \$ 826,841
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
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	\$	826,841	\$ 463,991	\$ 1,290,833

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: \$ 19,257,357
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
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	\$	19,257,357	\$ 8,964,565	\$ 28,221,922

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: \$ 3,222,643
Amount Outstanding: \$ 3,222,643
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
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		\$ 3,222,643	\$ 1,500,185	\$ 4,722,828

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: \$ 4,073,603

Amount Outstanding: \$ 4,073,603

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
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	\$	4,073,603	\$ 983,678	\$ 5,057,281

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: \$ 736,397
Amount Outstanding: \$ 736,397
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
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	\$	736,397	\$ 177,822	\$ 914,219

City of Conroe

General Obligations

Debt Requirements

Description: Limited Tax Refunding Bonds, Series 2020-1
Date of Issue: December 15, 2020
Purpose: Refunded the Series 2011 and 2012 Certificates of Obligation and Series 2012 Permanent Improvement Refunding Bonds - Non-TIRZ related portion.

Amount Issued: \$ 6,369,350
Amount Outstanding: \$ 6,369,350
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
2021-22	5.000 \$	550,552	\$ 304,704	\$ 855,256
2022-23	5.000	582,220	276,384	858,604
2023-24	5.000	547,840	248,133	795,973
2024-25	5.000	570,574	220,173	790,747
2025-26	5.000	604,768	190,789	795,557
2026-27	5.000	633,848	159,824	793,672
2027-28	5.000	669,274	127,246	796,520
2028-29	5.000	705,994	92,864	798,858
2029-30	5.000	736,306	56,806	793,112
2030-31	5.000	767,974	19,199	787,173
Total	\$	6,369,350	\$ 1,696,121	\$ 8,065,471

City of Conroe

General Obligations

Debt Requirements

Description: Limited Tax Refunding Bonds, Series 2020-2
Date of Issue: December 15, 2020
Purpose: Refunded the Series 2011 and 2012 Certificates of Obligation and Series 2012 Permanent Improvement Refunding Bonds - TIRZ #3 related portion

Amount Issued: \$ 5,645,953
Amount Outstanding: \$ 5,645,953
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
2021-22	5.000 \$	1,008,525	\$ 257,085	\$ 1,265,610
2022-23	5.000	1,056,625	205,456	1,262,081
2023-24	5.000	373,605	169,700	543,305
2024-25	5.000	391,448	150,574	542,021
2025-26	5.000	412,830	130,467	543,297
2026-27	5.000	433,835	109,300	543,135
2027-28	5.000	458,003	87,004	545,007
2028-29	5.000	481,368	63,520	544,887
2029-30	5.000	505,158	38,857	544,014
2030-31	5.000	524,558	13,114	537,671
Total	\$	5,645,953	\$ 1,225,076	\$ 6,871,028

City of Conroe

General Obligations

Debt Requirements

Description: Limited Tax Refunding Bonds, Series 2020-3
Date of Issue: December 15, 2020
Purpose: Refunded the Series 2011 and 2012 Certificates of Obligation and Series 2012 Permanent Improvement Refunding Bonds - The Woodlands Land Development.
Amount Issued: \$ 1,254,698
Amount Outstanding: \$ 1,254,698
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
2021-22	5.000 \$	220,923 \$	57,212 \$	278,135
2022-23	5.000	231,155	45,910	277,065
2023-24	5.000	83,555	38,042	121,597
2024-25	5.000	87,979	33,754	121,732
2025-26	5.000	92,402	29,244	121,646
2026-27	5.000	97,317	24,501	121,818
2027-28	5.000	102,724	19,500	122,224
2028-29	5.000	107,639	14,241	121,880
2029-30	5.000	113,537	8,712	122,248
2030-31	5.000	117,469	2,937	120,405
Total	\$	1,254,698	\$ 274,053	\$ 1,528,751

City of Conroe **General Obligations** **Debt Requirements**

Description: Certificates of Obligation, Series 2020A
Date of Issue: October 6, 2020
Purpose: Conroe Independent School District Property Purchase.

Amount Issued: \$ 4,080,000
Amount Outstanding: \$ 4,080,000
Paying Agent: N/A
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2021-22	1.385 \$	265,000 \$	54,673 \$	319,673
2022-23	1.385	270,000	50,968	320,968
2023-24	1.385	275,000	47,194	322,194
2024-25	1.385	275,000	43,385	318,385
2025-26	1.385	280,000	39,542	319,542
2026-27	1.385	285,000	35,629	320,629
2027-28	1.385	290,000	31,647	321,647
2028-29	1.385	295,000	27,596	322,596
2029-30	1.385	295,000	23,510	318,510
2030-31	1.385	300,000	19,390	319,390
2031-32	1.385	305,000	15,200	320,200
2032-33	1.385	310,000	10,942	320,942
2033-34	1.385	315,000	6,613	321,613
2034-35	1.385	320,000	2,216	322,216
Total	\$	4,080,000 \$	408,505 \$	4,488,505

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2020B-1
Date of Issue: December 15, 2020
Purpose: Hike & Bike Trail - Alligator Creek - Option 1, Underground Electrical Conversion - Downtown Alleys, Roadway Extension - Mike Meador Boulevard, Street Rehab - Tanglewood/Briarwood Phase 2A, Sidewalk - Davis - From Pacific to 10th Street, Street Realignment - Dallas and Roberson Intersection, Roadway Widening - Old Montgomery Road, 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: \$ 5,365,014
Amount Outstanding: \$ 5,365,014
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
2021-22	5.000 \$	179,489 \$	214,564 \$	394,053
2022-23	5.000	189,325	205,343	394,668
2023-24	5.000	199,160	195,631	394,791
2024-25	5.000	208,995	185,427	394,422
2025-26	5.000	218,830	174,732	393,561
2026-27	5.000	231,123	163,483	394,606
2027-28	5.000	243,417	151,619	395,037
2028-29	5.000	255,711	139,141	394,852
2029-30	5.000	268,005	126,048	394,053
2030-31	5.000	280,299	113,742	394,041
2031-32	5.000	292,592	102,284	394,877
2032-33	5.000	304,886	90,335	395,221
2033-34	5.000	317,180	77,894	395,074
2034-35	5.000	329,474	64,960	394,434
2035-36	5.000	344,226	51,486	395,713
2036-37	5.000	356,520	37,472	393,992
2037-38	5.000	371,273	22,916	394,188
2038-39	5.000	383,567	11,655	395,221
2039-40	5.000	390,943	3,909	394,852
Total	\$	5,365,014	\$ 2,132,642	\$ 7,497,657

City of Conroe General Obligations Debt Requirements

Description: Certificates of Obligation, Series 2020B-2
Date of Issue: December 15, 2020
Purpose: Road Widening with Improvements - TIRZ #3 - Old Conroe Road North Section.

Amount Issued: \$ 112,482
Amount Outstanding: \$ 112,482
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
2021-22	5.000 \$	3,763 \$	4,499 \$	8,262
2022-23	5.000	3,969	4,305	8,275
2023-24	5.000	4,176	4,102	8,277
2024-25	5.000	4,382	3,888	8,269
2025-26	5.000	4,588	3,663	8,251
2026-27	5.000	4,846	3,428	8,273
2027-28	5.000	5,103	3,179	8,282
2028-29	5.000	5,361	2,917	8,278
2029-30	5.000	5,619	2,643	8,262
2030-31	5.000	5,877	2,385	8,261
2031-32	5.000	6,134	2,144	8,279
2032-33	5.000	6,392	1,894	8,286
2033-34	5.000	6,650	1,633	8,283
2034-35	5.000	6,908	1,362	8,270
2035-36	5.000	7,217	1,079	8,296
2036-37	5.000	7,475	786	8,260
2037-38	5.000	7,784	480	8,265
2038-39	5.000	8,042	244	8,286
2039-40	5.000	8,196	82	8,278
Total	\$	112,482	\$ 44,713	\$ 157,195

City of Conroe General Obligations Debt Requirements

Description: Certificates of Obligation, Series 2020B-3
Date of Issue: December 15, 2020
Purpose: Reimbursement to Conroe Municipal Management District #1 (Grand Central Park) per development agreement.

Amount Issued: \$ 3,141,185
Amount Outstanding: \$ 3,141,185
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
2021-22	5.000 \$	105,090 \$	125,626 \$	230,716
2022-23	5.000	110,848	120,227	231,076
2023-24	5.000	116,607	114,541	231,148
2024-25	5.000	122,365	108,567	230,932
2025-26	5.000	128,124	102,304	230,428
2026-27	5.000	135,321	95,718	231,040
2027-28	5.000	142,519	88,772	231,292
2028-29	5.000	149,717	81,466	231,184
2029-30	5.000	156,915	73,801	230,716
2030-31	5.000	164,113	66,595	230,709
2031-32	5.000	171,311	59,887	231,198
2032-33	5.000	178,509	52,891	231,400
2033-34	5.000	185,707	45,606	231,313
2034-35	5.000	192,905	38,034	230,939
2035-36	5.000	201,543	30,145	231,688
2036-37	5.000	208,741	21,939	230,680
2037-38	5.000	217,378	13,417	230,795
2038-39	5.000	224,576	6,824	231,400
2039-40	5.000	228,895	2,289	231,184
Total	\$	3,141,185 \$	1,248,650 \$	4,389,835

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2020B-4
Date of Issue: December 15, 2020
Purpose: Streets, drainage, detention, water, sewer, and other infrastructure in the Shadow Lakes Public Improvement District.

Amount Issued: \$ 2,291,318
Amount Outstanding: \$ 2,291,318
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
2021-22	5.000 \$	76,657	\$ 91,637	\$ 168,294
2022-23	5.000	80,858	87,699	168,557
2023-24	5.000	85,058	83,551	168,609
2024-25	5.000	89,259	79,193	168,452
2025-26	5.000	93,459	74,625	168,084
2026-27	5.000	98,709	69,821	168,531
2027-28	5.000	103,960	64,754	168,714
2028-29	5.000	109,210	59,425	168,636
2029-30	5.000	114,461	53,833	168,294
2030-31	5.000	119,711	48,578	168,289
2031-32	5.000	124,962	43,684	168,646
2032-33	5.000	130,212	38,581	168,793
2033-34	5.000	135,463	33,267	168,730
2034-35	5.000	140,713	27,744	168,457
2035-36	5.000	147,014	21,989	169,003
2036-37	5.000	152,265	16,004	168,268
2037-38	5.000	158,565	9,787	168,352
2038-39	5.000	163,816	4,977	168,793
2039-40	5.000	166,966	1,670	168,636
Total	\$	2,291,318	\$ 910,820	\$ 3,202,138

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2021B-1 (Proposed)

Date of Issue: TBD

Purpose: Underground Electrical Conversion - Downtown Alleys, Roadway Extension - Mike Meador Boulevard, Street Rehab - Tanglewood/Briarwood Phase 2A, Sidewalk - Davis - From Pacific to 10th Street, Sidewalk - Loop 336 North, Street Rehab - Rivershire Area, Street Rehab - Tanglewood/Briarwood Phase 1B, Street Rehab - Lake Conroe Forest Phase 1, 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 - Mast Arms (5-year Plan), Signal - League Line at Longmire Road, Signal - Airport Road at Technology Parkway, Fire Department - Fire Station #8, Pool Re-Plastering, Heritage Place Improvements, Rehab - Alligator Creek Phase 1.

Amount Issued: \$ 19,840,701

Amount Outstanding: \$ 19,840,701

Paying Agent: TBD

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

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2021-22	0.000 \$	402,540 \$	550,472 \$	953,012
2022-23	0.000	416,714	721,118	1,137,832
2023-24	0.000	436,558	705,119	1,141,677
2024-25	0.000	456,401	688,376	1,144,777
2025-26	0.000	470,575	670,995	1,141,570
2026-27	0.000	487,584	653,030	1,140,614
2027-28	0.000	504,593	634,426	1,139,019
2028-29	0.000	524,436	615,132	1,139,568
2029-30	0.000	547,115	595,040	1,142,155
2030-31	0.000	1,162,264	562,989	1,725,254
2031-32	0.000	1,332,352	516,215	1,848,567
2032-33	0.000	1,247,308	467,847	1,715,155
2033-34	0.000	1,295,499	420,169	1,715,669
2034-35	0.000	1,417,395	369,302	1,786,698
2035-36	0.000	1,454,248	315,459	1,769,707
2036-37	0.000	1,510,944	259,862	1,770,805
2037-38	0.000	1,567,639	202,138	1,769,778
2038-39	0.000	1,598,822	142,767	1,741,589
2039-40	0.000	1,672,527	81,429	1,753,956
2040-41	0.000	1,335,186	25,035	1,360,221
Total	\$	19,840,701	\$ 9,196,921	\$ 29,037,622

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2021B-2 (Proposed)
Date of Issue: TBD
Purpose: Road Widening with Improvements - TIRZ #3 - Old Conroe Road North Section.
Amount Issued: \$ 10,000,857
Amount Outstanding: \$ 10,000,857
Paying Agent: TBD
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2021-22	0.000	\$ 202,904	\$ 277,470	\$ 480,373
2022-23	0.000	210,048	363,485	573,533
2023-24	0.000	220,050	355,421	575,471
2024-25	0.000	230,053	346,981	577,034
2025-26	0.000	237,197	338,220	575,417
2026-27	0.000	245,770	329,165	574,935
2027-28	0.000	254,344	319,787	574,131
2028-29	0.000	264,346	310,062	574,408
2029-30	0.000	275,777	299,935	575,712
2030-31	0.000	585,848	283,779	869,627
2031-32	0.000	671,582	260,202	931,784
2032-33	0.000	628,715	235,822	864,537
2033-34	0.000	653,006	211,789	864,796
2034-35	0.000	714,449	186,150	900,599
2035-36	0.000	733,025	159,010	892,034
2036-37	0.000	761,603	130,985	892,588
2037-38	0.000	790,181	101,889	892,070
2038-39	0.000	805,898	71,963	877,861
2039-40	0.000	843,050	41,045	884,095
2040-41	0.000	673,011	12,619	685,630
Total		\$ 10,000,857	\$ 4,635,778	\$ 14,636,636

City of Conroe

General Obligations

Debt Requirements

Description: Certificates of Obligation, Series 2021B-3 (Proposed)
Date of Issue: TBD
Purpose: Reimbursement to Conroe Municipal Management District #1 (Grand Central Park) per development agreement.

Amount Issued: \$ 5,153,442
Amount Outstanding: \$ 5,153,442
Paying Agent: TBD
Payments: March 1st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2021-22	0.000 \$	104,556	\$ 142,980	\$ 247,536
2022-23	0.000	108,238	187,304	295,541
2023-24	0.000	113,392	183,148	296,540
2024-25	0.000	118,546	178,799	297,345
2025-26	0.000	122,228	174,285	296,513
2026-27	0.000	126,646	169,618	296,264
2027-28	0.000	131,063	164,786	295,850
2028-29	0.000	136,218	159,775	295,992
2029-30	0.000	142,108	154,556	296,664
2030-31	0.000	301,888	146,231	448,119
2031-32	0.000	346,066	134,082	480,149
2032-33	0.000	323,977	121,519	445,496
2033-34	0.000	336,494	109,135	445,629
2034-35	0.000	368,156	95,923	464,079
2035-36	0.000	377,728	81,938	459,665
2036-37	0.000	392,454	67,497	459,951
2037-38	0.000	407,180	52,504	459,684
2038-39	0.000	415,279	37,082	452,362
2039-40	0.000	434,424	21,151	455,574
2040-41	0.000	346,803	6,503	353,305
Total	\$	5,153,442	\$ 2,388,817	\$ 7,542,258

WATER & SEWER DEBT SERVICE FUND

FY 21-22 Budget Summary
Water and Sewer Debt Service Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Working Capital:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 15,292,500	\$ 17,096,522	\$ 17,107,226	\$ 18,153,864	\$ -	\$ 18,153,864	\$ 1,057,342	6.2%
Total Revenues	\$ 15,292,500	\$ 17,096,522	\$ 17,107,226	\$ 18,153,864	\$ -	\$ 18,153,864	\$ 1,057,342	6.2%
Total Resources:	\$ 15,292,500	\$ 17,096,522	\$ 17,107,226	\$ 18,153,864	\$ -	\$ 18,153,864	\$ 1,057,342	6.2%
Expenditures:								
W & S Debt	\$ 31,230,035	\$ 17,339,522	\$ 17,107,226	\$ 18,153,864	\$ -	\$ 18,153,864	\$ 814,342	4.7%
Total Expenditures	\$ 31,230,035	\$ 17,339,522	\$ 17,107,226	\$ 18,153,864	\$ -	\$ 18,153,864	\$ 814,342	4.7%
New Fund Balance:		\$ (243,000)	\$ -	\$ -		\$ -		

Breakdown of Transfer In:

Water and Sewer Operating Fund	\$ 17,987,660
CIDC General Fund	166,204
Total	\$ 18,153,864

Water & Sewer Debt Service Fund Revenues

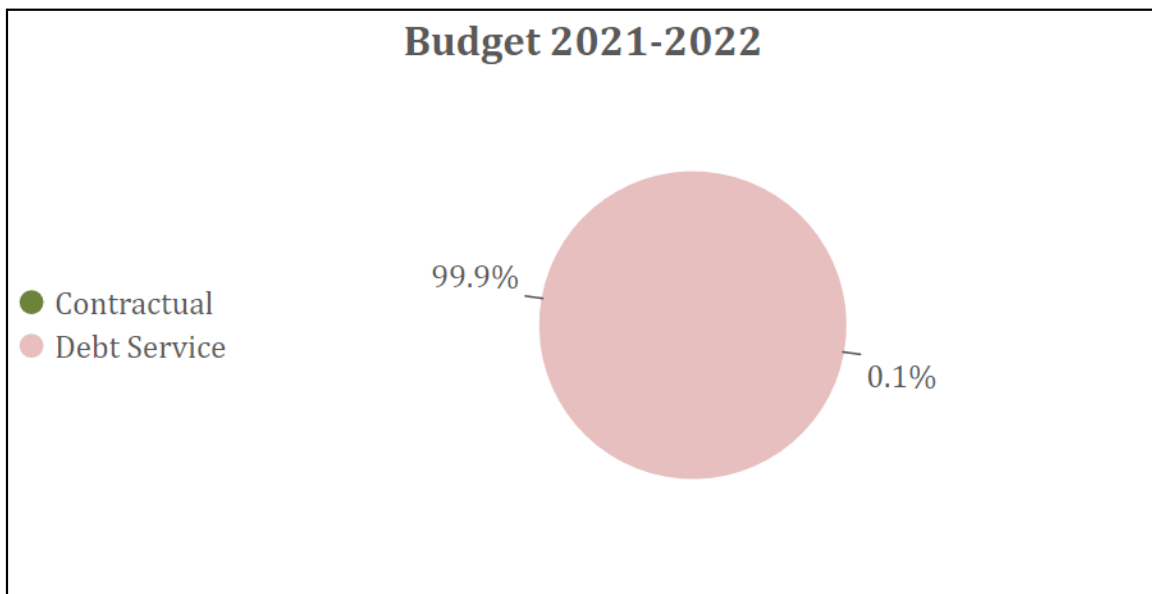
Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6113 - Other Sources - Bond Premium	\$ -	\$ -	\$ 165,466	\$ -
Miscellaneous Subtotal	\$ -	\$ -	\$ 165,466	\$ -
6550 - Transfer In	15,292,500	17,096,522	16,941,760	18,153,864
Transfers In Subtotal	\$ 15,292,500	\$ 17,096,522	\$ 16,941,760	\$ 18,153,864
Total Revenues	\$ 15,292,500	\$ 17,096,522	\$ 17,107,226	\$ 18,153,864

Water & Sewer Debt Service 006-6000



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Transfers Out	23,203,000	-	-	-
Debt Service	8,027,035	17,329,522	17,097,226	18,143,864
Total	\$ 31,230,035	\$ 17,339,522	\$ 17,107,226	\$ 18,153,864



City of Conroe

Schedule of Requirements

All Water and Sewer Debt

Fiscal Year	Bonds Outstanding	Principal Requirements	Interest Requirements	Total Requirements
2021-22	\$ 236,105,000	\$ 8,430,000	\$ 9,705,864	\$ 18,135,864
2022-23	227,675,000	10,565,000	9,870,675	20,435,675
2023-24	217,110,000	11,780,000	9,364,963	21,144,963
2024-25	205,330,000	12,320,000	8,822,500	21,142,500
2025-26	193,010,000	12,875,000	8,266,788	21,141,788
2026-27	180,135,000	13,465,000	7,680,163	21,145,163
2027-28	166,670,000	14,075,000	7,069,269	21,144,269
2028-29	152,595,000	14,710,000	6,429,713	21,139,713
2029-30	137,885,000	15,385,000	5,760,347	21,145,347
2030-31	122,500,000	16,020,000	5,055,363	21,075,363
2031-32	106,480,000	13,820,000	4,390,719	18,210,719
2032-33	92,660,000	13,930,000	3,785,153	17,715,153
2033-34	78,730,000	13,285,000	3,177,750	16,462,750
2034-35	65,445,000	13,405,000	2,567,656	15,972,656
2035-36	52,040,000	12,705,000	1,978,588	14,683,588
2036-37	39,335,000	12,180,000	1,428,763	13,608,763
2037-38	27,155,000	11,260,000	907,500	12,167,500
2038-39	15,895,000	9,940,000	426,338	10,366,338
2039-40	5,955,000	3,220,000	147,225	3,367,225
2040-41	2,735,000	1,810,000	65,194	1,875,194
2041-42	925,000	925,000	17,344	942,344
TOTAL	\$ 236,105,000	\$ 96,917,871	\$ 333,022,871	

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: \$ 3,240,000
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
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 \$	3,240,000 \$	766,713 \$	4,006,713

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: \$ 12,520,000
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
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	\$ 12,520,000	\$ 2,693,388	\$ 15,213,388

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: \$ 4,890,000

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
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	\$ 4,890,000	\$ 1,408,184	\$ 6,298,184

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: \$ 13,280,000

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
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	\$	13,280,000	\$ 4,587,013	\$ 17,867,013

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: \$ 11,760,000

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
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		\$ 11,760,000	\$ 4,068,834	\$ 15,828,834

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: \$ 6,405,000

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
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	\$ 6,405,000	\$ 2,508,875	\$ 8,913,875

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: \$ 12,840,000
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
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		\$ 12,840,000	\$ 5,022,300	\$ 17,862,300

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: \$ 14,260,000
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
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	\$ 14,260,000	\$ 3,630,975	\$ 17,890,975

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:	\$ 84,105,000
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
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	\$	84,105,000	\$ 44,429,375	\$ 128,534,375

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: \$ 19,320,000

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
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	\$ 19,320,000	\$ 9,138,825	\$ 28,458,825

City of Conroe

Water and Sewer

Debt Requirements

Description: Series 2019 Water and Sewer System Limited Tax Refunding Bonds
Date of Issue: December 17, 2019
Purpose: Refund of 2009 Water & Sewer System Revenue Bonds and related issuance costs.

Amount Issued: \$ 4,530,000
Amount Outstanding: \$ 3,580,000
Paying Agent: Bank of New York
Payments: March 1 st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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 \$	3,580,000 \$	956,500 \$	4,536,500

City of Conroe

Water and Sewer

Debt Requirements

Description: Series 2020C Water and Sewer System Certificates of Obligation
Date of Issue: December 15, 2020
Purpose: Construction of Water Line Rehab - Rivershire and Gladstell Area, Water Line Extension - Ed Kharbat Drive, Trunk Line 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, Lift Station Upgrade FM 1488

Amount Issued: \$ 18,773,000
Amount Outstanding: \$ 13,430,000
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
2021-22	5.000 \$	430,000 \$	500,450 \$	930,450
2022-23	5.000	450,000	478,450	928,450
2023-24	5.000	475,000	455,325	930,325
2024-25	5.000	495,000	431,075	926,075
2025-26	5.000	520,000	405,700	925,700
2026-27	5.000	550,000	378,950	928,950
2027-28	5.000	580,000	350,700	930,700
2028-29	5.000	605,000	321,075	926,075
2029-30	5.000	640,000	289,950	929,950
2030-31	3.000	670,000	257,200	927,200
2031-32	3.000	700,000	229,950	929,950
2032-33	3.000	720,000	208,650	928,650
2033-34	3.000	740,000	186,750	926,750
2034-35	3.000	765,000	164,175	929,175
2035-36	3.000	785,000	140,925	925,925
2036-37	3.000	810,000	117,000	927,000
2037-38	3.000	835,000	92,325	927,325
2038-39	3.000	860,000	66,900	926,900
2039-40	3.000	885,000	40,725	925,725
2040-41	3.000	915,000	13,725	928,725
Total	\$	13,430,000 \$	5,130,000 \$	18,560,000

City of Conroe Water and Sewer Debt Requirements

Description: Series 2020 Water and Sewer System Limited Tax Refunding Bonds
Date of Issue: December 15, 2020
Purpose: Refund of 2010 Revenue Bonds and related issuance costs.
Amount Issued: \$ 7,495,000
Amount Outstanding: \$ 7,495,000
Paying Agent: Bank of New York
Payments: March 1 st (P) & September 1st

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2021-22	3.750	\$ 590,000	\$ 360,000	\$ 950,000
2022-23	3.750	620,000	329,750	949,750
2023-24	3.750	655,000	297,875	952,875
2024-25	3.750	690,000	264,250	954,250
2025-26	3.750	725,000	228,875	953,875
2026-27	3.750	760,000	191,750	951,750
2027-28	3.750	800,000	152,750	952,750
2028-29	3.750	840,000	111,750	951,750
2029-30	3.750	885,000	68,625	953,625
2030-31	3.750	930,000	23,250	953,250
	Total	\$ 7,495,000	\$ 2,028,875	\$ 9,523,875

City of Conroe

Water and Sewer

Debt Requirements

Description: Series 2021C Water and Sewer System Certificates of Obligation (Proposed)
Date of Issue: TBD
Purpose: Water Line Rehab - Rivershire and Gladstell Area, Water Line Rehab - Conroe Hospital Area, Ameresco AMI/Water Meter Project, 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), SSOI Program - Section 8

Amount Issued: \$ 28,980,000
Amount Outstanding: \$ 28,980,000
Paying Agent: TBD
Payments: November 15th (P) & May 15th

Principal and Interest Requirements

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2021-22	5.000	\$ -	\$ 475,327	\$ 475,327
2022-23	5.000	1,260,000	1,021,800	2,281,800
2023-24	5.000	1,310,000	977,738	2,287,738
2024-25	5.000	1,355,000	930,950	2,285,950
2025-26	5.000	1,410,000	881,313	2,291,313
2026-27	5.000	1,460,000	829,788	2,289,788
2027-28	5.000	1,515,000	776,375	2,291,375
2028-29	5.000	1,570,000	720,988	2,290,988
2029-30	5.000	1,625,000	663,625	2,288,625
2030-31	3.000	1,685,000	604,194	2,289,194
2031-32	3.000	1,745,000	542,606	2,287,606
2032-33	3.000	1,810,000	478,775	2,288,775
2033-34	3.000	1,875,000	412,606	2,287,606
2034-35	3.000	1,945,000	344,006	2,289,006
2035-36	3.000	2,015,000	272,888	2,287,888
2036-37	3.000	2,090,000	199,163	2,289,163
2037-38	3.000	800,000	146,625	946,625
2038-39	3.000	830,000	116,063	946,063
2039-40	3.000	860,000	84,375	944,375
2040-41	3.000	895,000	51,469	946,469
2041-42	3.000	925,000	17,344	942,344
Total		\$ 28,980,000	\$ 10,548,014	\$ 39,528,014



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

FY 21-22 Budget Summary
Conroe Industrial Development Corporation
Debt Service Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Implement FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -	
Beginning Fund Balance:	\$	-	\$	-	\$	-	\$	-	N/A
Revenues:									
Revenues	\$ 6,689,564	\$ 23,216,472	\$ 23,087,252	\$ 6,446,067	\$ -	\$ 6,446,067	\$ (16,770,405)	-72.2%	
Total Revenues	\$ 6,689,564	\$ 23,216,472	\$ 23,087,252	\$ 6,446,067	\$ -	\$ 6,446,067	\$ (16,770,405)	-72.2%	
Total Resources:	\$ 6,689,564	\$ 23,216,472	\$ 23,087,252	\$ 6,446,067	\$ -	\$ 6,446,067	\$ (16,770,405)	-72.2%	
Expenditures:									
CIDC Debt	\$ 6,539,975	\$ 23,301,472	\$ 23,087,252	\$ 6,446,067	\$ -	\$ 6,446,067	\$ (16,855,405)	-72.3%	
Total Expenditures	\$ 6,539,975	\$ 23,301,472	\$ 23,087,252	\$ 6,446,067	\$ -	\$ 6,446,067	\$ (16,855,405)	-72.3%	
New Fund Balance:	\$	(85,000)	\$	-	\$	-	\$	-	

Breakdown of Transfer In:

CIDC Rev. Clearing Fund	\$ 6,446,067
Total	\$ 6,446,067

CIDC Debt Service Revenues

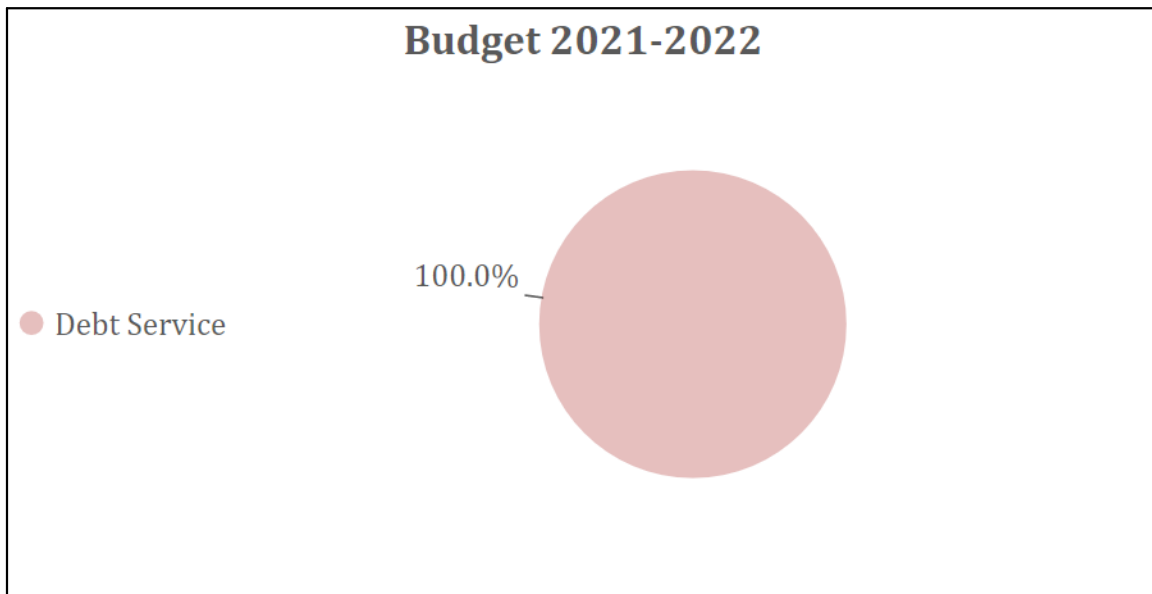
Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6112 - Other Fin - Proceeds Of Ref Bond	\$ -	\$ 16,645,000	\$ 16,645,000	\$ -
Miscellaneous Subtotal	\$ -	\$ 16,645,000	\$ 16,645,000	\$ -
6550 - Transfer In	6,689,564	6,571,472	6,442,252	6,446,067
Transfers In Subtotal	\$ 6,689,564	\$ 6,571,472	\$ 6,442,252	\$ 6,446,067
Total Revenues	\$ 6,689,564	\$ 23,216,472	\$ 23,087,252	\$ 6,446,067

CIDC Debt Service 009-9200



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Debt Service	\$ 6,539,975	\$ 23,301,472	\$ 23,087,252	\$ 6,446,067
Total	\$ 6,539,975	\$ 23,301,472	\$ 23,087,252	\$ 6,446,067



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

Fiscal Year	Bonds Outstanding		Principal		Interest		Total
2021-22	\$	66,050,000	\$	4,210,000	\$	2,236,067	\$ 6,446,067
2022-23		61,840,000		4,330,000		2,116,956	6,446,956
2023-24		57,510,000		4,455,000		1,993,714	6,448,714
2024-25		53,055,000		4,580,000		1,865,897	6,445,897
2025-26		48,475,000		4,715,000		1,733,540	6,448,540
2026-27		43,760,000		4,850,000		1,596,221	6,446,221
2027-28		38,910,000		4,995,000		1,454,116	6,449,116
2028-29		33,915,000		5,145,000		1,306,724	6,451,724
2029-30		28,770,000		5,325,000		1,122,179	6,447,179
2030-31		23,445,000		4,950,000		930,463	5,880,463
2031-32		18,495,000		5,145,000		735,014	5,880,014
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			\$	66,050,000	\$	18,920,889	\$ 84,970,889

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: \$ 9,795,000

Paying Agent: Bank of Texas

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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	\$ 9,795,000	\$ 1,468,415	\$ 11,263,415

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: \$ 20,745,000
Paying Agent: Bank of New York
Payments: March 1st & September 1st (P)

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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	\$ 20,745,000	\$ 7,246,368	\$ 27,991,368

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: \$ 19,130,000

Paying Agent: Bank of New York

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
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		\$ 19,130,000	\$ 9,080,750	\$ 28,210,750

City of Conroe

Conroe Industrial Development Corporation

Sales Tax Bonds Debt Requirements

Description: Sales Tax Revenue Refunding Bonds, Taxable Series 2020
Date of Issue: November 12, 2020
Purpose: Refund the Series 2012 Sales Tax Revenue and Refunding Bonds.

Amount Issued: \$ 16,645,000
Amount Outstanding: \$ 16,380,000
Paying Agent: N/A
Payments: March 1st & September 1st (P)

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2021-22	1.310	\$ 1,755,000	\$ 214,578	\$ 1,969,578
2022-23	1.310	1,785,000	191,588	1,976,588
2023-24	1.310	1,805,000	168,204	1,973,204
2024-25	1.310	1,825,000	144,559	1,969,559
2025-26	1.310	1,850,000	120,651	1,970,651
2026-27	1.310	1,875,000	96,416	1,971,416
2027-28	1.310	1,900,000	71,854	1,971,854
2028-29	1.310	890,000	46,964	936,964
2029-30	1.310	905,000	35,305	940,305
2030-31	1.310	890,000	23,449	913,449
2031-32	1.310	900,000	11,790	911,790
	Total	\$ 16,380,000	\$ 1,125,356	\$ 17,505,356



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CONVENTION CENTER DEBT SERVICE FUND

FY 21-22 Budget Summary
Convention Center Debt Service Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ -	\$ 145,359	\$ 707,150	\$ -	\$ 707,150	\$ -	0.0%
Total Revenues	\$ -	\$ -	\$ 145,359	\$ 707,150	\$ -	\$ 707,150	\$ -	N/A
Total Resources:	\$ -	\$ -	\$ 145,359	\$ 707,150	\$ -	\$ 707,150	\$ -	N/A
Expenditures:								
GO Debt	\$ -	\$ -	\$ 145,359	\$ 854,641	\$ -	\$ 854,641	\$ 854,641	N/A
Total Expenditures	\$ -	\$ -	\$ 145,359	\$ 854,641	\$ -	\$ 854,641	\$ 854,641	N/A
New Fund Balance:		\$ -	\$ -	\$ (147,491)		\$ (147,491)		

Breakdown of Transfer In:

CIDC General Fund	\$ 707,150
Total	\$ 707,150

Convention Center Debt Service Fund Revenues

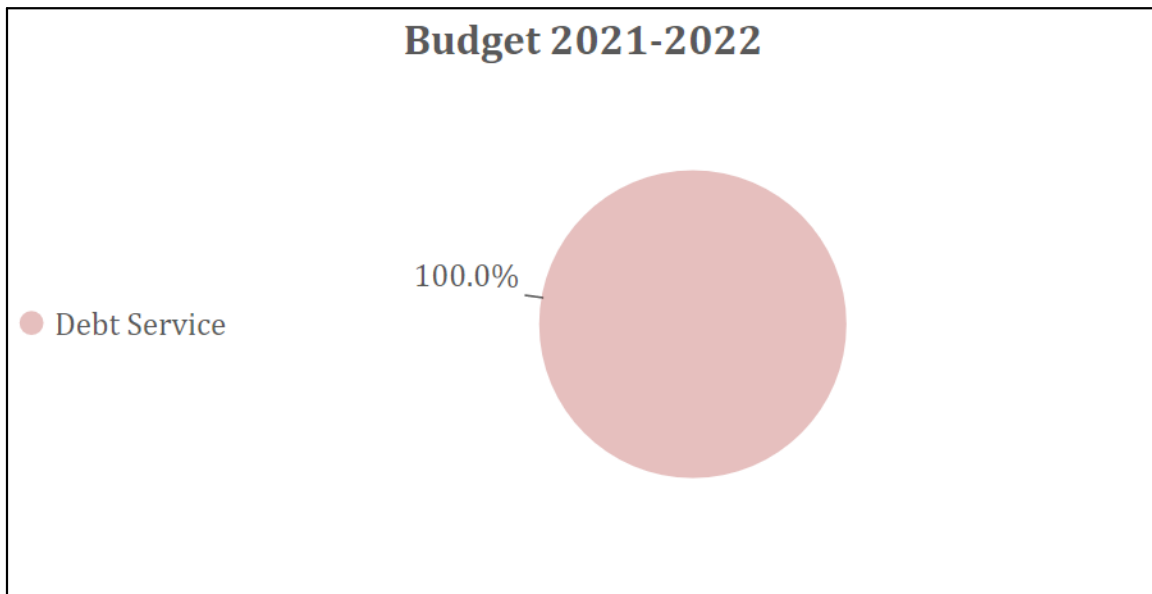
	Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6550 - Transfer In		\$ -	\$ -	\$ 145,359	\$ 707,150
Transfers In Subtotal		\$ -	\$ -	\$ 145,359	\$ 707,150
Total Revenues		\$ -	\$ -	\$ 145,359	\$ 707,150

Convention Center Debt Service Fund 014-1010



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Debt Service	\$ -	\$ -	\$ 145,359	\$ 854,641
Total	\$ -	\$ -	\$ 145,359	\$ 854,641



City of Conroe

Schedule of Requirements

All Convention Center Bonds

Fiscal Year	Bonds Outstanding		Principal		Interest		Total
2021-22	\$	16,810,000	\$	-	\$	707,150	\$ 707,150
2022-23		16,810,000		15,000		706,775	721,775
2023-24		16,795,000		140,000		702,900	842,900
2024-25		16,655,000		205,000		694,275	899,275
2025-26		16,450,000		245,000		683,025	928,025
2026-27		16,205,000		285,000		669,775	954,775
2027-28		15,920,000		330,000		654,400	984,400
2028-29		15,590,000		620,000		630,650	1,250,650
2029-30		14,970,000		775,000		595,775	1,370,775
2030-31		14,195,000		860,000		554,900	1,414,900
2031-32		13,335,000		940,000		514,600	1,454,600
2032-33		12,395,000		1,015,000		475,500	1,490,500
2033-34		11,380,000		1,095,000		433,300	1,528,300
2034-35		10,285,000		1,180,000		387,800	1,567,800
2035-36		9,105,000		1,270,000		338,800	1,608,800
2036-37		7,835,000		1,360,000		286,200	1,646,200
2037-38		6,475,000		1,460,000		229,800	1,689,800
2038-39		5,015,000		1,560,000		169,400	1,729,400
2039-40		3,455,000		1,670,000		104,800	1,774,800
2040-41		1,785,000		1,785,000		35,700	1,820,700
TOTAL			\$	16,810,000	\$	9,575,525	\$ 26,385,525

Convention Center Debt Requirements

Description: Certificates of Obligation, Series 2021A (Proposed)

Date of Issue: TBD

Purpose: Design, construction and equipment of new Convention Center facilities, related infrastructure, and parking facilities located near the intersection of Grand Central Parkway and City Central Avenue.

Amount Issued: \$ 16,810,000

Amount Outstanding: \$ 16,810,000

Paying Agent: TBD

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

Fiscal Year	Interest Rate	Principal Requirements	Interest Requirements	Total Requirements
2021-22	3.500	\$ -	\$ 707,150	\$ 707,150
2022-23	3.500	15,000	706,775	721,775
2023-24	3.500	140,000	702,900	842,900
2024-25	3.500	205,000	694,275	899,275
2025-26	3.500	245,000	683,025	928,025
2026-27	3.500	285,000	669,775	954,775
2027-28	3.500	330,000	654,400	984,400
2028-29	3.500	620,000	630,650	1,250,650
2029-30	3.500	775,000	595,775	1,370,775
2030-31	3.500	860,000	554,900	1,414,900
2031-32	3.500	940,000	514,600	1,454,600
2032-33	3.500	1,015,000	475,500	1,490,500
2033-34	3.500	1,095,000	433,300	1,528,300
2034-35	3.500	1,180,000	387,800	1,567,800
2035-36	3.500	1,270,000	338,800	1,608,800
2036-37	3.500	1,360,000	286,200	1,646,200
2037-38	3.500	1,460,000	229,800	1,689,800
2038-39	3.500	1,560,000	169,400	1,729,400
2039-40	3.500	1,670,000	104,800	1,774,800
2040-41	3.500	1,785,000	35,700	1,820,700
Total		\$ 16,810,000	\$ 9,575,525	\$ 26,385,525

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

FY 21-22 Budget Summary
Conroe Industrial Development Corporation
Revenue Clearing Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -	
Beginning Fund Balance:	\$	-	\$	-	\$	-	\$	-	N/A
Revenues:									
Revenues	\$ 12,783,392	\$ 11,254,846	\$ 12,836,378	\$ 13,633,123	\$ -	\$ 13,633,123	\$ 2,378,277	21.1%	
Total Revenues	\$ 12,783,392	\$ 11,254,846	\$ 12,836,378	\$ 13,633,123	\$ -	\$ 13,633,123	\$ 2,378,277	21.1%	
Total Resources:	\$ 12,783,392	\$ 11,254,846	\$ 12,836,378	\$ 13,633,123	\$ -	\$ 13,633,123	\$ 2,378,277	21.1%	
Expenditures:									
Revenue Clearing	\$ 12,418,730	\$ 11,254,846	\$ 12,836,378	\$ 13,633,123	\$ -	\$ 13,633,123	\$ 2,378,277	21.1%	
Total Expenditures	\$ 12,418,730	\$ 11,254,846	\$ 12,836,378	\$ 13,633,123	\$ -	\$ 13,633,123	\$ 2,378,277	21.1%	
New Fund Balance:	\$	-	\$	-		\$	-		
Breakdown of Transfer Out:									
	CIDC Debt Service Fund			\$ 6,446,067					
	CIDC General Fund			7,187,056					
	Total			\$ 13,633,123					

CIDC Revenue Clearing Revenues

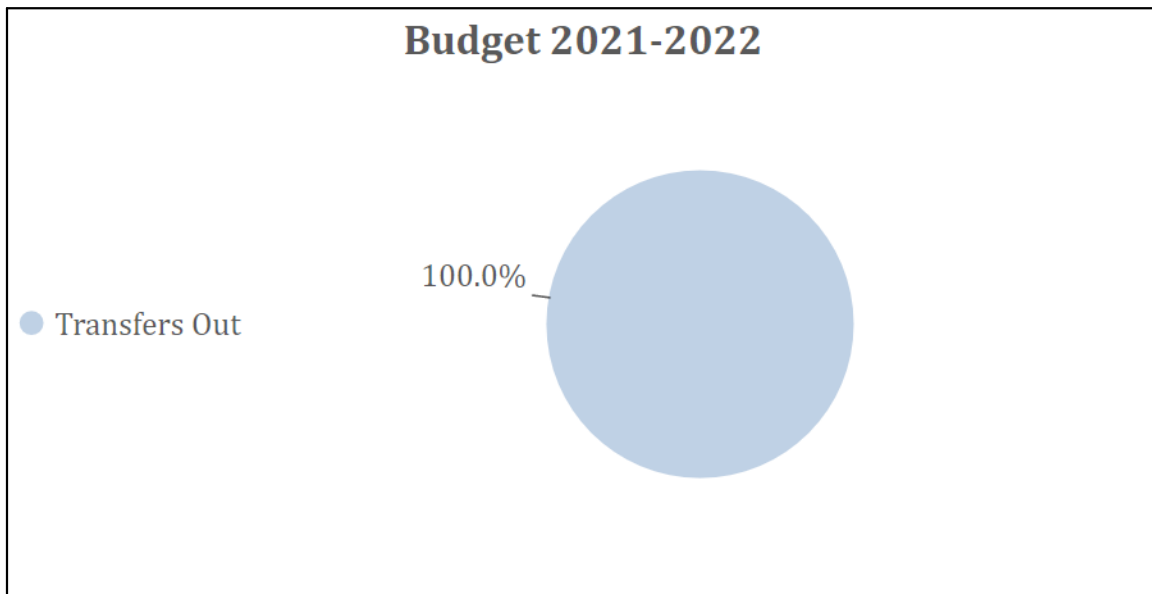
Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
4040 - Sales Tax	\$ 12,783,392	\$ 11,254,846	\$ 12,836,378	\$ 13,633,123
Sales Tax Collections Subtotal	\$ 12,783,392	\$ 11,254,846	\$ 12,836,378	\$ 13,633,123
Total Revenues	\$ 12,783,392	\$ 11,254,846	\$ 12,836,378	\$ 13,633,123

CIDC Revenue Clearing 009-9400



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Transfers Out	\$ 12,418,730	\$ 11,254,846	\$ 12,836,378	\$ 13,633,123
Total	\$ 12,418,730	\$ 11,254,846	\$ 12,836,378	\$ 13,633,123



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

FY 21-22 Budget Summary
Conroe Industrial Development Corporation
General Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 42,002,657	\$ 42,002,657	\$ 17,129,585	\$ -	\$ 17,129,585	\$ -	0.0%
Revenues:								
Revenues	\$ 14,573,054	\$ 4,916,885	\$ 7,369,509	\$ 7,244,255	\$ -	\$ 7,244,255	\$ 2,327,370	47.3%
Total Revenues	\$ 14,573,054	\$ 4,916,885	\$ 7,369,509	\$ 7,244,255	\$ -	\$ 7,244,255	\$ 2,327,370	47.3%
Total Resources:	\$ 14,573,054	\$ 46,919,542	\$ 49,372,166	\$ 24,373,840	\$ -	\$ 24,373,840	\$ 2,327,370	5.0%
Expenditures:								
CIDC General Fund	\$ 7,742,316	\$ 28,600,460	\$ 26,228,264	\$ 13,644,816	\$ 2,382,026	\$ 16,026,842	\$ (12,573,618)	-44.0%
Total Expenditures	\$ 7,742,316	\$ 28,600,460	\$ 26,228,264	\$ 13,644,816	\$ 2,382,026	\$ 16,026,842	\$ (12,573,618)	-44.0%
Debt Service Reserve:		\$ 6,014,317	\$ 6,014,317					
New Fund Balance:		\$ 12,304,765	\$ 17,129,585	\$ 10,729,024		\$ 8,346,998		
Breakdown of Transfer In:								
CIDC Rev. Clearing Fund						\$ 7,187,056		
Total						\$ 7,187,056		
Breakdown of Transfer Out:								
W&S Debt Service Fund - Water Well debt						\$ 166,204		
GO Debt Service Fund - Park Debt						350,126		
Water Plant - In the Industrial Park or Seven Coves Area						7,700,000		
Convention Center Debt Service Fund (Capitalized Interest)						854,641		
CLGC Hotel Project Fund (Restricted for CLGC Debt Service)						-		
Technology Replacement Fund						7,568		
Water Line Extension - Wally Wilkerson to FM 1484						2,498,956		
Streets CIP Fund - Underground Utilities SH 105, IH45 to SH75 (G88)						756,000		
Signal - Seven Coves at Farrel Road						-		
Total						\$ 12,333,495		
Breakdown of Economic Development Contracts:								
Incentive Agreements (10%)	Actual FY 19-20	Estimated FY 20-21	Budget FY 21-22					
Ball Corporation	\$ 140,970	\$ 225,870	\$ 304,165					
Bauer Equipment America, Inc	42,104	44,868	52,675					
Borden Milk 2013	13,777	7,014	-					
Engergy Alloys, LLC	105,672	-	-					
Five Below	-	-	250,225					
Galdisa USA, Inc. 2016	16,990	19,624	29,292					
General Packaging 2015	19,135	19,531	19,929					
Hempel USA	29,883	32,741	46,268					
Industrial Components of Texas	14,721	-	-					
LUC Urethanes, Inc	27,477	26,142	25,799					
McKesson	264,435	264,435	264,435					
NEORig - 2018	45,992	21,531	178,933					
Newpark Drilling Fluids LLC 2015	44,671	46,592	48,708					
NOV Texas Oil Tools (National Oil Well Varco)	106,959							
Old Dominion Freight Line	-	13,551	19,276					
Pipeline Packaging	-	46,928	47,521					
Professional Directional	348,600	381,064	431,977					
Protect Controls	93,268	-	-					
Sabre Industries, Inc (2019)	-	-	47,679					
Pipeline Packaging (formerly: Sooner Container)	56,477	15,594	15,906					
Southern Star Buske, LLC (2019)	-	-	26,612					
Stainless Structural - 2012	75,071	-	-					
Stainless Structural - 2019	-	32,156	31,973					
Supra America, Inc - 2016	68,838	72,267	93,494					
Telegistics - 2016	38,857	37,719	38,857					
Texas Tissue Converting, LLC (2019)	-	-	85,940					
VGXI, Inc. (2019)	-	400,000	42,082					
Economic Development Grant - Home Depot	1,834,246	4,279,906	-					
Economic Development Grant - Woodforest Bank	-	250,000	250,000					
Available for additional incentives	-	-	-					
TOTAL ALL AGREEMENTS	\$ 3,388,142	\$ 6,237,533	\$ 2,351,746					

FY 21-22 Supplemental Requests
Conroe Industrial Development Corporation (CIDC) General Fund

Department/Division		ID	Supplemental Request Title	Requested Amount ¹	FY 20-21 Purchase ²	FY 21-22 Approved ³	Type
009-9000	CIDC General Fund	968	IT Replacement Fund Contribution - CIDC	\$ 7,568	\$ -	\$ 7,568	Replacement Equipment
009-9000	CIDC General Fund	1028	2% Salary Market Adjustment	11,244	-	11,244	Enhanced Program
009-9000	CIDC General Fund	1034	3.5% MERIT Non-Civil Service Only	11,468	-	11,468	Enhanced Program
009-9000	CIDC General Fund	1066	Woodforest Bank Grant Final Payment	250,000	-	250,000	Non-Discretionary
009-9000	CIDC General Fund	1076	Performance Cash Based Incentives	2,101,746	-	2,101,746	Non-Discretionary
CIDC Total				\$ 2,382,026	\$ -	\$ 2,382,026	

Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 20-21 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 21-22 Approved - These items are included in the Operating Budget as supplementals.

Notes:

If there is no funding listed in the FY20-21 Purchase or FY21-22 Approved columns, then the supplemental request was not approved.

CIDC General Fund Revenues

Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6030 - Lease Income	\$ 1,000	\$ -	\$ -	\$ -
Lease Income Subtotal	\$ 1,000	\$ -	\$ -	\$ -
6010 - Interest On Investments	465,196	233,511	57,199	57,199
Investment Income Subtotal	\$ 465,196	\$ 233,511	\$ 57,199	\$ 57,199
6015 - FMV Adjustment - Investments	59,282	-	-	-
Net Change in Fair Value of Investments Subtotal	\$ 59,282	\$ -	\$ -	\$ -
6035 - Land Sales	8,318,410	-	1,047,404	-
Miscellaneous Subtotal	\$ 8,318,410	\$ -	\$ 1,047,404	\$ -
6550 - Transfer In	5,729,166	4,683,374	6,264,906	7,187,056
Transfers In Subtotal	\$ 5,729,166	\$ 4,683,374	\$ 6,264,906	\$ 7,187,056
Total Revenues	\$ 14,573,054	\$ 4,916,885	\$ 7,369,509	\$ 7,244,255



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 2020 - 2021

- ✓ Earned the Economic Excellence Award from the Texas Economic Development Council (TEDC) for the second year in a row.
- ✓ Represented key economic development organizations by serving on the board of directors for the Texas Economic Development Council (TEDC), on the advisory board of Team Texas, the marketing arm of TEDC, and serves on three TEDC committees.
- ✓ Closed four land sales in Conroe Park North totaling 80 acres in FYE 2020 for \$7,039,324. These sales were for the following projects: Buske Logistics, Eleet Cryogenics, Sabre Industries, and Texas Tissue. In addition, our first sale in Deison Technology Park to VGXI and purchased 21.52 acres for \$3,095,132.69.
- ✓ Worked on an additional project located in Conroe - American Furniture Warehouse. The construction of the facility is along I-45 just south of Grand Central Park.
- ✓ Performed due diligence on incentive agreements and awarded incentives to the companies that qualified based on the terms of their contracts in April 2020.
- ✓ Participated in multiple marketing missions with Team Texas, the last one in person in March and the remaining in a virtual format. In addition, continued to work with the Greater Houston Partnership and the Texas Economic Development Corporation to promote Texas and our community.
- ✓ Continued business retention and expansion activities, albeit most of them virtually due to the pandemic. Staffed HR Fuse, the Workforce Committee, and the Conroe Manufacturing Association as well.

Goals & Objectives for FY 2021 - 2022

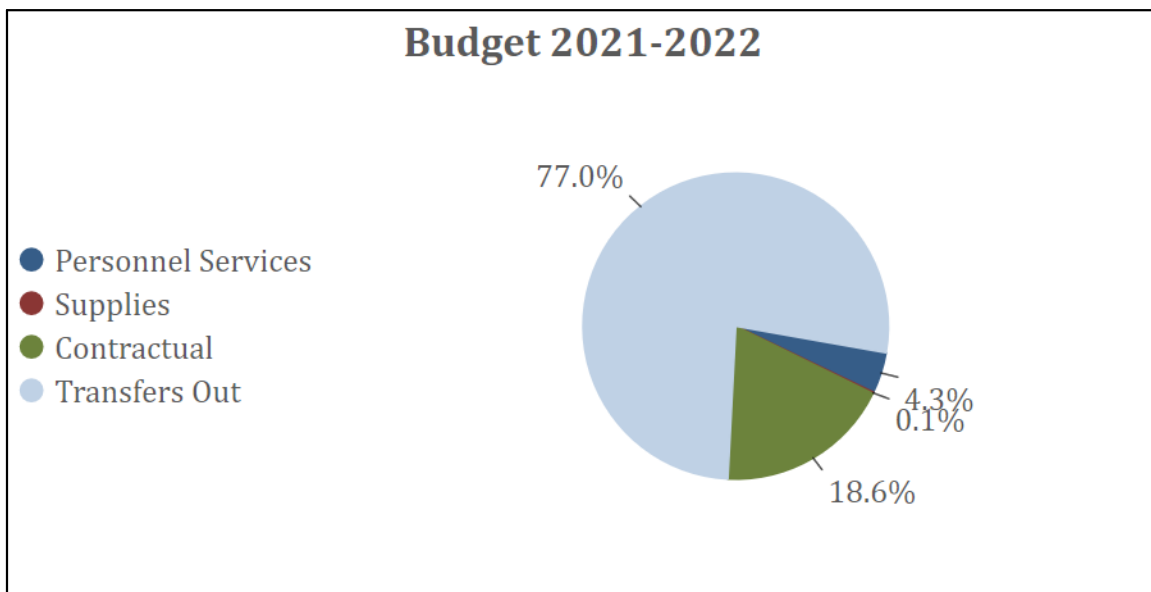
- Sell property in Conroe Park North and Deison Technology Park
- Recruit businesses for Conroe Park North and Deison Technology Park
- Continue management of the economic development activity for the City of Conroe
- Distribute incentives for existing businesses for retention and expansion in March 2021
- 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
- Continue participation in recruitment trips and events with TxEDC (formerly TexasOne), Team Texas and the Greater Houston Partnership and further develop our marketing efforts per our marketing plan

CIDC General Fund 009-9000



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 574,028	\$ 641,481	\$ 677,471	\$ 694,729
Supplies	22,469	16,800	15,148	22,400
Contractual	3,948,810	7,347,494	6,797,524	2,976,218
Capital Outlay	-	36,000	-	-
Transfers Out	3,197,009	20,558,685	18,738,121	12,333,495
Total	\$ 7,742,316	\$ 28,600,460	\$ 26,228,264	\$ 16,026,842



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Number of jobs created	334	776	156	300
Investment attracted or facilitated (in millions)	113	247	221	150
Active prospects in the pipeline	12	7	7	7
Average wages/salaries of jobs created	\$69,094	\$47,216	\$45,265	\$50,000
Number of existing businesses assisted	81	37	95	75
Number of businesses visited	31	8	1	20

Supplemental Budget Requests

2% Salary Market Adjustment	\$11,244
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CIDC General Fund 009-9000



3.5% MERIT Non-Civil Service Only	\$11,468
Woodforest Bank Grant Final Payment	\$250,000
Performance Cash Based Incentives	\$2,101,746
IT Replacement Fund Contribution - CIDC	\$7,568



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

FY 21-22 Budget Summary
Conroe Industrial Development Corporation
Industrial Park Land Sales Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplementa FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 1,013,027	\$ 1,013,027	\$ -	\$ -	\$ -	\$ -	0.0%
Revenues:								
Revenues	\$ 2,150,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Revenues	\$ 2,150,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Resources:	\$ 2,150,993	\$ 1,013,027	\$ 1,013,027	\$ -	\$ -	\$ -	\$ -	0.0%
Expenditures:								
Expenditures	\$ 9,477,871	\$ 1,013,026	\$ 1,013,027	\$ -	\$ -	\$ -	\$ (1,013,026)	-100.0%
Total Expenditures	\$ 9,477,871	\$ 1,013,026	\$ 1,013,027	\$ -	\$ -	\$ -	\$ (1,013,026)	-100.0%
New Fund Balance:		\$ 1	\$ -	\$ -		\$ -		
Breakdown of Transfer Out:								
						\$ -		
Total						\$ -		

CIDC Industrial Park Land Sales Fund Revenues

	Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6035 - Land Sales		\$ 2,150,993	\$ -	\$ -	\$ -
	Miscellaneous Subtotal	\$ 2,150,993	\$ -	\$ -	\$ -
	Total Revenues	\$ 2,150,993	\$ -	\$ -	\$ -

CIDC Industrial Park Land Sales 047-4700



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Transfers Out	\$ 9,477,871	\$ 1,013,026	\$ 1,013,027	\$ -
Total	\$ 9,477,871	\$ 1,013,026	\$ 1,013,027	\$ -

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VEHICLE & EQUIPMENT REPLACEMENT FUND

FY 21-22 Budget Summary
Vehicle and Equipment Replacement Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 5,154,889	\$ 5,154,889	\$ 3,461,118	\$ -	\$ 3,461,118	\$ -	0.0%
Revenues:								
Revenues	\$ 371,325	\$ 371,021	\$ 401,514	\$ 4,391,069	\$ -	\$ 4,391,069	\$ -	#VALUE!
Total Revenues	\$ 371,325	\$ 371,021	\$ 401,514	\$ 4,391,069	\$ -	\$ 4,391,069	\$ -	0.0%
Total Resources:	\$ 371,325	\$ 5,525,910	\$ 5,556,403	\$ 7,852,187	\$ -	\$ 7,852,187	\$ -	0.0%
Expenditures:								
Capital	\$ 3,394,169	\$ 1,734,176	\$ 2,095,285	\$ 1,987,740	\$ -	\$ 1,987,740	\$ 253,564	14.6%
Total Expenditures	\$ 3,394,169	\$ 1,734,176	\$ 2,095,285	\$ 1,987,740	\$ -	\$ 1,987,740	\$ 253,564	14.6%
New Fund Balance:		\$ 3,791,734	\$ 3,461,118	\$ 5,864,447		\$ 5,864,447		

Breakdown of Transfer In:

General Fund	2,068,121
General Fund - Fire Dept.	1,975,000
General Fund - PD Leases	\$ 185,700
General Fund - Transportation	145,740
Facilities Mgmt Fund	5,264
Fleet Services Fund	7,558
Total	\$ 4,387,383

**FY 21-22 Supplemental Requests
Vehicle Equipment Replacement Fund**

Department/Division		Replacing Unit	Supplemental Request Title	Total Requested Amount	Approved VERF Funding	Type	Notes
001-1202	Police Support Services	0613	Ford F-550 Truck	\$ 57,209	\$ 30,567	Vehicle Equipment Replacement Fund	Ford F-250 upgraded to Ford F-550
Police Support Services Total				\$ 57,209	\$ 30,567		
001-1203	Police Patrol	1238	Chevrolet Tahoe	37,000	29,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to Tahoe
001-1203	Police Patrol	1312	Chevrolet Tahoe	37,000	29,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to Tahoe
001-1203	Police Patrol	1324	Chevrolet Tahoe	37,000	29,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to Tahoe
001-1203	Police Patrol	1402	Chevrolet Tahoe	37,000	29,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to Tahoe
001-1203	Police Patrol	1405	Chevrolet Tahoe	37,000	29,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to Tahoe
001-1203	Police Patrol	1407	Chevrolet Tahoe	37,000	29,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to Tahoe
001-1203	Police Patrol	1502	Chevrolet Tahoe	37,000	29,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to Tahoe
001-1203	Police Patrol	1512	Chevrolet Tahoe	37,000	29,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to Tahoe
001-1203	Police Patrol	1548	Chevrolet Tahoe	37,000	29,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to Tahoe
001-1203	Police Patrol	1551	Chevrolet Tahoe	37,000	29,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to Tahoe
001-1203	Police Patrol	1622	Chevrolet Tahoe	37,000	29,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to Tahoe
001-1203	Police Patrol	1632	Chevrolet Tahoe	37,000	29,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to Tahoe
001-1203	Police Patrol	1408	Chevrolet Tahoe	37,000	29,265	Vehicle Equipment Replacement Fund	Chevrolet Caprice upgraded to Tahoe
001-1203	Police Patrol	1706	BMW R1200RT Motorcycle	32,000	32,000	Vehicle Equipment Replacement Fund	Like for like replacement
Police Patrol Total				\$ 513,000	\$ 412,445		
001-1300	Fire Department	0225	Fire Engine Truck	975,000	975,000	Vehicle Equipment Replacement Fund	Like for like replacement
Fire Department Total				\$ 975,000	\$ 975,000		
001-1450	Park Operations	E1045	Kromer Field Commander	21,999	21,999	Vehicle Equipment Replacement Fund	Like for like replacement
Park Operations Total				\$ 21,999	\$ 21,999		
001-1530	Drainage Maintenance	1326	Ford F-150 Truck	36,500	36,500	Vehicle Equipment Replacement Fund	Like for like replacement
Drainage Maintenance Total				\$ 36,500	\$ 36,500		
001-1540	Streets	0943	Ford F-550 Truck	60,000	60,000	Vehicle Equipment Replacement Fund	Like for like replacement
001-1540	Streets	1442	Ford F-450 Truck	55,000	55,000	Vehicle Equipment Replacement Fund	Like for like replacement
Streets Total				\$ 115,000	\$ 115,000		
001-1550	Signal Maintenance	1035	Ford F-350 Truck	45,000	-	Vehicle Equipment Replacement Fund	Like for like replacement
Signal Maintenance Total				\$ 45,000	\$ -		
001-1570	Engineering	1425	Ford F-150 Truck	37,500	37,500	Vehicle Equipment Replacement Fund	Like for like replacement
001-1570	Engineering	1429	Ford F-150 Truck	37,500	37,500	Vehicle Equipment Replacement Fund	Like for like replacement
001-1570	Engineering	1430	Ford F-150 Truck	37,500	37,500	Vehicle Equipment Replacement Fund	Like for like replacement
Engineering Total				\$ 112,500	\$ 112,500		
030-3000	OJJCC	0624	F-350 Van	38,015	38,015	Vehicle Equipment Replacement Fund	Like for like replacement
030-3000	OJJCC	0839	F-350 Van	38,015	38,015	Vehicle Equipment Replacement Fund	Like for like replacement
OJJCC Total				\$ 76,030	\$ 76,030		
Grand Total				\$ 1,952,238	\$ 1,780,041		

Vehicle & Equipment Replacement Fund Revenues

Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6010 - Interest On Investments	\$ 59,073	\$ 39,581	\$ 3,686	\$ 3,686
Investment Income Subtotal	\$ 59,073	\$ 39,581	\$ 3,686	\$ 3,686
6036 - Sales Of Capital Assets	78,484	-	196,974	-
6060 - Unanticipated Revenues	5,405	-	7,514	-
6110 - Insurance Proceeds	2,540	-	-	-
Miscellaneous Subtotal	\$ 86,429	\$ -	\$ 204,488	\$ -
6550 - Transfer In	225,823	331,440	193,340	4,387,383
Transfers In Subtotal	\$ 225,823	\$ 331,440	\$ 193,340	\$ 4,387,383
Total Revenues	\$ 371,325	\$ 371,021	\$ 401,514	\$ 4,391,069

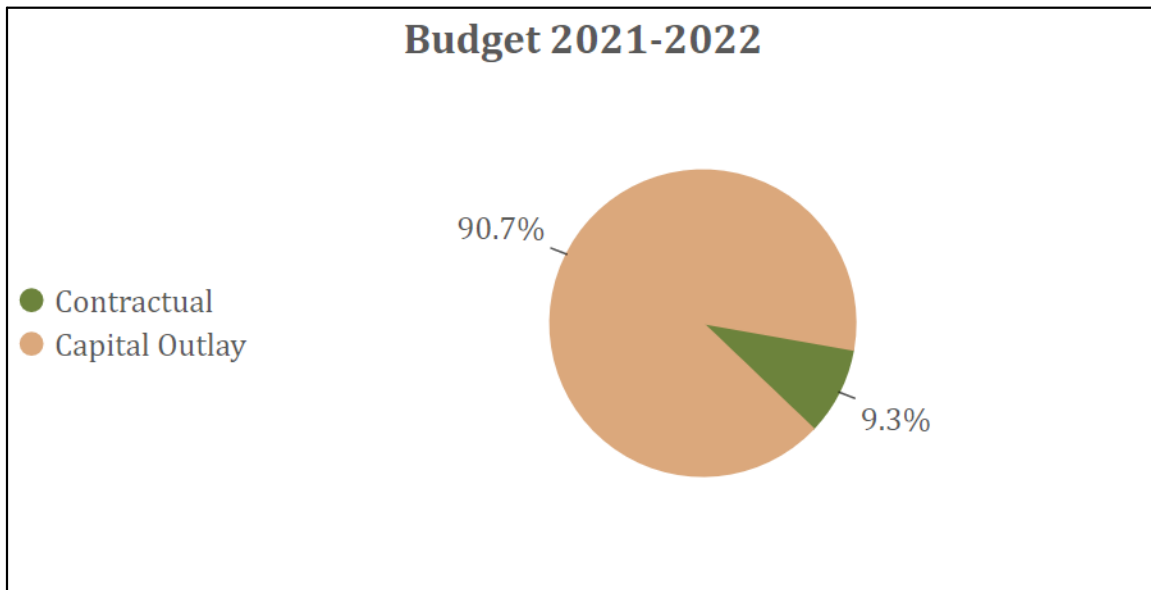
Vehicle & Equipment Replacement 003-3010



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 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ 188,140	\$ 185,700	\$ 185,700	\$ 185,700
Capital Outlay	3,206,029	1,548,476	1,909,585	1,802,040
Total	\$ 3,394,169	\$ 1,734,176	\$ 2,095,285	\$ 1,987,740





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

FY 21-22 Budget Summary
Water and Sewer
Vehicle and Equipment Replacement Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Working Capital:		\$ 1,536,758	\$ 1,536,758	\$ 1,535,774	\$ -	\$ 1,535,774	\$ -	0.0%
Revenues:								
Revenues	\$ 30,198	\$ 266,041	\$ 294,042	\$ 413,305	\$ -	\$ 413,305	\$ 147,264	55.4%
Total Revenues	\$ 30,198	\$ 266,041	\$ 294,042	\$ 413,305	\$ -	\$ 413,305	\$ 147,264	55.4%
Total Resources:	\$ 30,198	\$ 1,802,799	\$ 1,830,800	\$ 1,949,079	\$ -	\$ 1,949,079	\$ 147,264	8.2%
Expenditures:								
Capital	\$ 440,302	\$ 349,702	\$ 295,026	\$ 291,233	\$ -	\$ 291,233	\$ (58,469)	-16.7%
Total Expenditures	\$ 440,302	\$ 349,702	\$ 295,026	\$ 291,233	\$ -	\$ 291,233	\$ (58,469)	-16.7%
New Fund Balance:		\$ 1,453,097	\$ 1,535,774	\$ 1,657,846		\$ 1,657,846		

Breakdown of Transfer In:

W&S Operating Fund	\$ 412,482
Total	\$ 412,482

**FY 21-22 Supplemental Requests
Water Sewer Vehicle Equipment Replacement Fund**

Department/Division		Replacing Unit	Supplemental Request Title	Total Requested Amount	Approved VERF Funding	Type	Notes
002-2800	Utility Billing	1424	Ford F-150 Truck	\$ 37,500	\$ 37,500	Vehicle Equipment Replacement Fund	Like for like replacement
002-2800	Utility Billing	1428	Ford F-150 Truck	37,500	37,500	Vehicle Equipment Replacement Fund	Like for like replacement
002-2800 Utility Billing Total				\$ 75,000	\$ 75,000		
002-2820	Water	1426	Ford F-150 Truck	37,500	37,500	Vehicle Equipment Replacement Fund	Like for like replacement
002-2820	Water	1427	Ford F-150 Truck	37,500	37,500	Vehicle Equipment Replacement Fund	Like for like replacement
002-2820 Water Total				\$ 75,000	\$ 75,000		
002-2882	Sewer	1435	Ford F-450 Truck	55,000	55,000	Vehicle Equipment Replacement Fund	Like for like replacement
002-2882	Sewer	1438	Ford F-450 Truck	55,000	55,000	Vehicle Equipment Replacement Fund	Like for like replacement
002-2882 Sewer Total				\$ 110,000	\$ 110,000		
002-2883	Pump & Motor Maintenance	0949	Ford F-350 Truck	45,000	45,000	Vehicle Equipment Replacement Fund	Like for like replacement
002-2883	Pump & Motor Maintenance	E0101	Generator	61,233	61,233	Vehicle Equipment Replacement Fund	Supplemental for upgrade
002-2883 Pump & Motor Maintenance Total				\$ 106,233	\$ 106,233		
Grand Total				\$ 291,233	\$ 291,233		

Water & Sewer Vehicle & Equipment Replacement Fund

Revenues

Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6010 - Interest On Investments	\$ 14,673	\$ 10,618	\$ 823	\$ 823
Investment Income Subtotal	\$ 14,673	\$ 10,618	\$ 823	\$ 823
6036 - Sales Of Capital Assets	-	-	32,973	-
6060 - Unanticipated Revenues	15,525	-	4,823	-
Miscellaneous Subtotal	\$ 15,525	\$ -	\$ 37,796	\$ -
6550 - Transfer In	-	255,423	255,423	412,482
Transfers In Subtotal	\$ -	\$ 255,423	\$ 255,423	\$ 412,482
Total Revenues	\$ 30,198	\$ 266,041	\$ 294,042	\$ 413,305

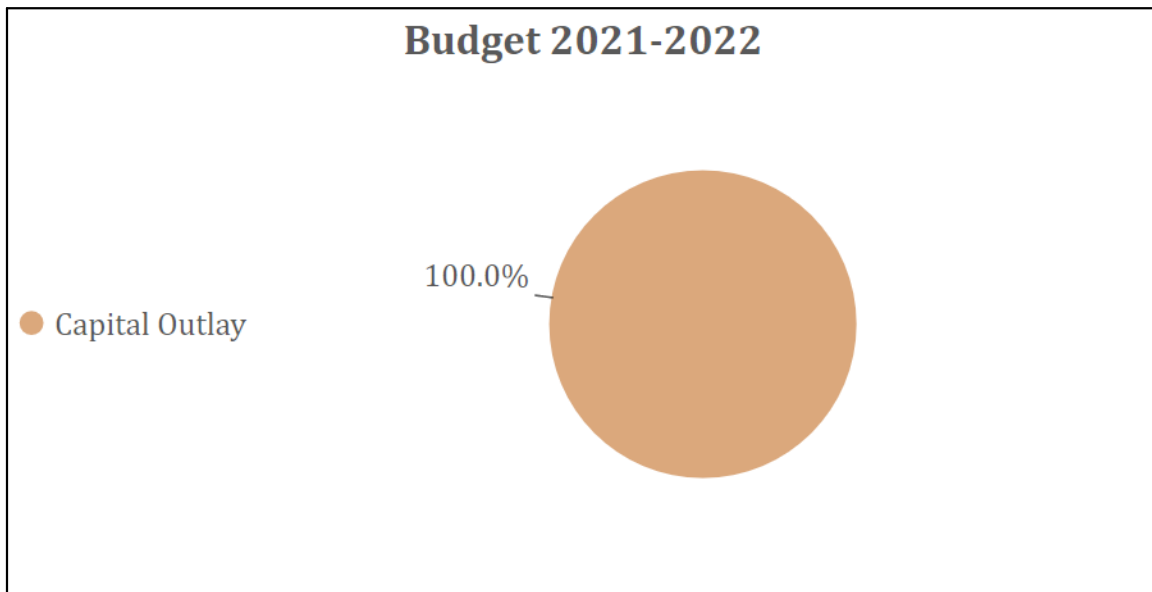
W&S Vehicle & Equipment Replacement 045-4500



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

Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Capital Outlay	\$ 440,302	\$ 349,702	\$ 295,026	\$ 291,233
Total	\$ 440,302	\$ 349,702	\$ 295,026	\$ 291,233





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HOTEL OCCUPANCY TAX FUND

FY 21-22 Budget Summary
Hotel Occupancy Tax Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 3,245,745	\$ 3,245,745	\$ 3,396,718	\$ -	\$ 3,396,718	\$ -	0.0%
Revenues								
Revenues	\$ 1,691,925	\$ 2,143,690	\$ 1,976,522	\$ 1,977,173	\$ -	\$ 1,977,173	\$ (166,517)	-7.8%
Total Revenues	\$ 1,691,925	\$ 2,143,690	\$ 1,976,522	\$ 1,977,173	\$ -	\$ 1,977,173	\$(166,517)	-7.8%
Total Resources:	\$ 1,691,925	\$ 5,389,435	\$ 5,222,267	\$ 5,373,891	\$ -	\$ 5,373,891	\$(166,517)	-3.1%
Expenses								
Con. & Vis. Bureau	\$ 1,607,172	\$ 2,253,393	\$ 1,825,549	\$ 2,057,878	\$ 68,154	\$ 2,126,032	\$ (127,361)	-5.7%
Total Expenditures	\$ 1,607,172	\$ 2,253,393	\$ 1,825,549	\$ 2,057,878	\$ 68,154	\$ 2,126,032	\$(127,361)	-5.7%
New Fund Balance:		\$ 3,136,042	\$ 3,396,718	\$ 3,316,013		\$ 3,247,859		

Breakdown of Transfer Out:

Technology Replacement Fund	\$ 6,055
Total	\$ 6,055

**FY 21-22 Supplemental Requests
Hotel Occupancy Tax Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount ¹	FY 20-21 Purchase ²	FY 21-22 Approved ³	Type
004-4010	Convention & Visitors Bureau	967	IT Replacement Fund Contribution - HOT	\$ 6,055	-	\$ 6,055	Replacement Equipment
004-4010	Convention & Visitors Bureau	1026	2% Salary Market Adjustment	5,990	-	5,990	Enhanced Program
004-4010	Convention & Visitors Bureau	1033	3.5% MERIT Non-Civil Service Only	6,109	-	6,109	Enhanced Program
004-4010	Convention & Visitors Bureau	1108	Downtown 3D Chalk Art	50,000	-	50,000	New Program
HOT/Convention & Visitor Bureau Total				\$ 68,154	\$ -	\$ 68,154	

Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 20-21 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 21-22 Approved - These items are included in the Operating Budget as supplementals.

Notes:

If there is no funding listed in the FY20-21 Purchase or FY21-22 Approved columns, then the supplemental request was not approved.

Hotel Occupancy Tax Fund Revenues

Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
4050 - Hotel Occupancy Tax	\$ 1,659,596	\$ 2,123,349	\$ 1,973,349	\$ 1,974,000
Other Tax Subtotal	\$ 1,659,596	\$ 2,123,349	\$ 1,973,349	\$ 1,974,000
6010 - Interest On Investments	32,329	20,341	3,173	3,173
Investment Income Subtotal	\$ 32,329	\$ 20,341	\$ 3,173	\$ 3,173
Total Revenues	\$ 1,691,925	\$ 2,143,690	\$ 1,976,522	\$ 1,977,173

Convention & Visitors Bureau 004-4010



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 2020 - 2021

- ✓ Completed the Destination Marketing Accreditation Program through Destinations International
- ✓ Hired a full time Sales Manager to actively market, solicit, and bid for conventions and events
- ✓ Created a Film Commission to better market Conroe as a film friendly community
- ✓ Began working with Open Sky Media to create a new Music Festival to take place in Spring 2022
- ✓ Worked with Smith Travel Research to create a weekly and monthly report for hotel data to monitor hotel occupancy, revenue per available room, average daily rate, and revenue during the COVID impacted months
- ✓ Completed a new website build to better market Conroe to visitors
- ✓ Effectively flipped our marketing plan and strategy due to COVID in order to focus on safe travel to Conroe

Goals & Objectives for FY 2021 - 2022

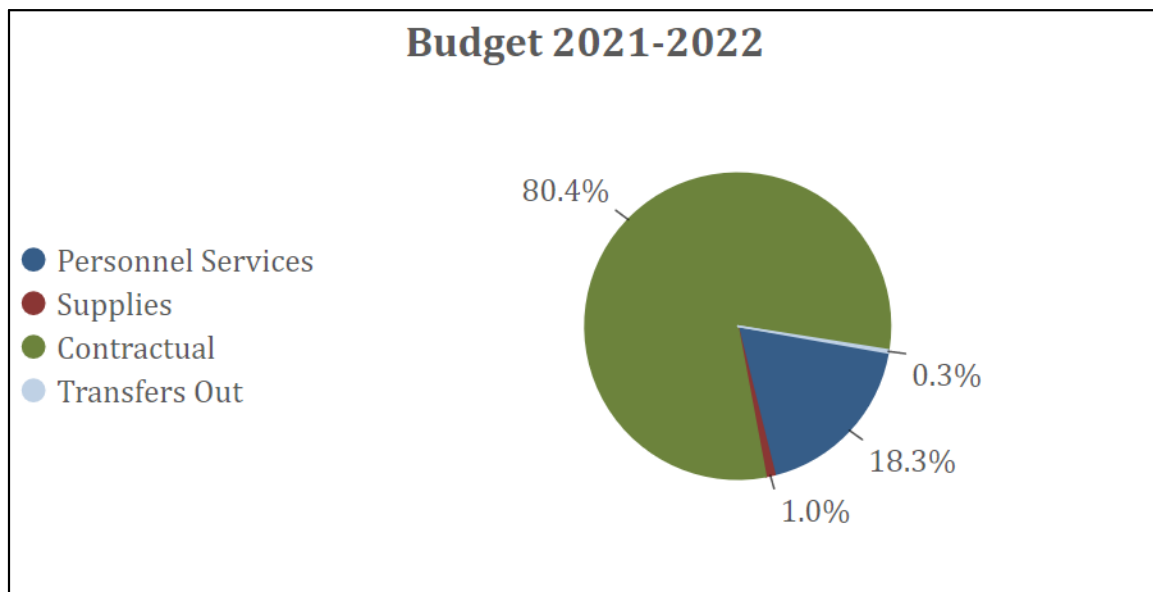
- Increase overall visitation to and visitor spending in Conroe measured by hotel data
- Partner with Visit Houston, the State of Texas, and Team Texas to better position Conroe for group travel and to take advantage of coop marketing in order to save on time and resources
- Train partners on the Simpleview extranet to be more efficient in bringing groups and events to Conroe
- Implement a marketing plan for attracting bus tours to Conroe for both day visitors from the Houston area as well as overnight tours through the state
- Work with the Downtown Manager to attract new businesses, events, and visitors to Downtown Conroe
- Host a successful first year Conroe Music Festival event - through our marketing efforts
- Create a sponsorship/incentive program to better entice groups to select Conroe as their event destination
- Work with our ad agency, Arsenal, to create a strong group sales marketing campaign
- Strengthen relationships with wedding venues in the community in order to work together to position Conroe as a premier wedding destination in the state

Convention & Visitors Bureau 004-4010



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 356,665	\$ 364,198	\$ 371,139	\$ 389,301
Supplies	16,908	28,950	28,500	20,350
Contractual	1,233,599	1,836,245	1,425,910	1,710,326
Capital Outlay	-	24,000	-	-
Transfers Out	-	-	-	6,055
Total	\$ 1,607,172	\$ 2,253,393	\$ 1,825,549	\$ 2,126,032



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
Marketing & Communications - Website Traffic	81,744	101,209	85,000	110,000
Marketing & Communications - Social Media Followers (Facebook, Twitter, Instagram, etc.)	18,174	20,310	25,000	30,000
Visitor Servicing - Number of Events Serviced	25	10	15	30
Visitor Servicing - Event Attendees Serviced	84,410	27,360	40,000	65,000
Meeting and Event Sales - Number of Events Serviced	9	12	20	40

Convention & Visitors Bureau 004-4010



Supplemental Budget Requests

2% Salary Market Adjustment	\$5,990
3.5% MERIT Non-Civil Service Only	\$6,109
Downtown 3D Chalk Art event	\$50,000
IT Replacement Fund Contribution - HOT	\$6,055



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**COMMUNITY
DEVELOPMENT BLOCK
GRANT (CDBG)
ENTITLEMENT FUND**

FY 21-22 Budget Summary
Community Development Block Grant
Entitlement Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -	
Beginning Fund Balance:	\$	-	\$	-	\$	-	\$	-	N/A
Revenues:									
Revenues	\$ 834,601	\$ 1,476,266	\$ 1,065,751	\$ 948,887	\$ -	\$ 948,887	\$ (527,379)	-35.7%	
Total Revenues	\$ 834,601	\$ 1,476,266	\$ 1,065,751	\$ 948,887	\$ -	\$ 948,887	\$ (527,379)	-35.7%	
Total Resources:	\$ 834,601	\$ 1,476,266	\$ 1,065,751	\$ 948,887	\$ -	\$ 948,887	\$ (527,379)	-35.7%	
Expenditures:									
CDBG	\$ 704,629	\$ 1,476,266	\$ 1,065,751	\$ 948,887	\$ -	\$ 948,887	\$ (527,379)	-35.7%	
Total Expenditures	\$ 704,629	\$ 1,476,266	\$ 1,065,751	\$ 948,887	\$ -	\$ 948,887	\$ (527,379)	-35.7%	
New Fund Balance:	\$	-	\$	-		\$	-		

Breakdown of Transfer Out:

General Fund	\$ 110,000
Total	\$ 110,000

CDBG Operations Fund Revenues

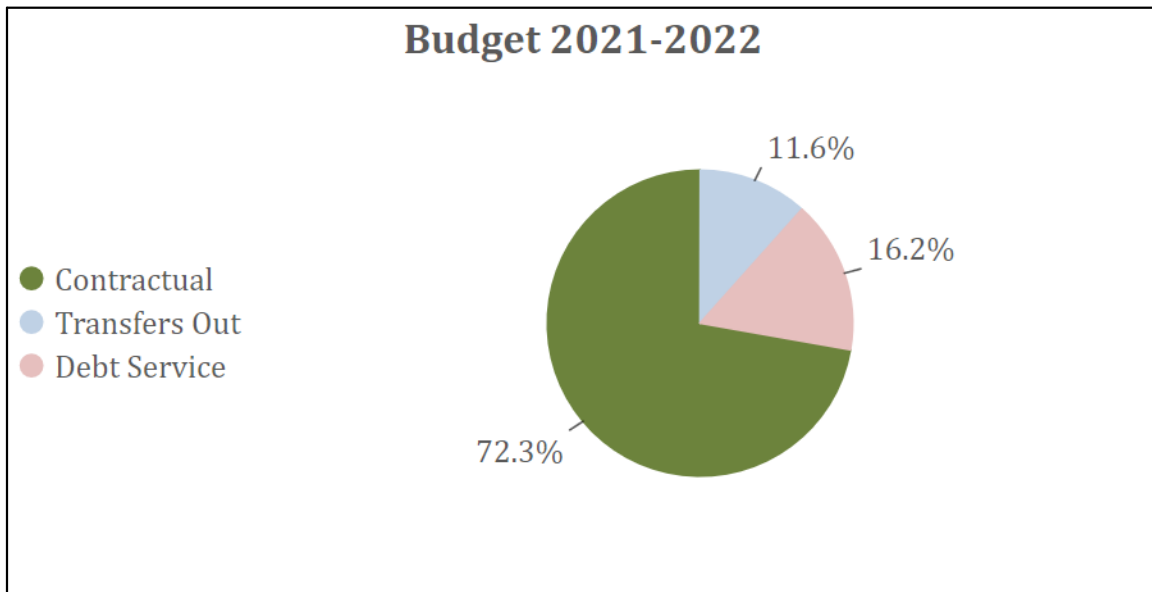
Account		Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6108 - Intergovernmental - Federal		\$ 834,601	\$ 1,476,266	\$ 1,065,751	\$ 948,887
Total Revenues		\$ 834,601	\$ 1,476,266	\$ 1,065,751	\$ 948,887

CDBG Entitlement 024-2400



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ 429,404	\$ 1,206,374	\$ 806,213	\$ 685,598
Transfers Out	122,856	116,603	108,500	110,000
Debt Service	152,369	153,289	151,038	153,289
Total	\$ 704,629	\$ 1,476,266	\$ 1,065,751	\$ 948,887



FACILITIES MANAGEMENT FUND

**FY 21-22 Budget Summary
Facilities Management Fund**

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplementa FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Revenues:								
Revenues	\$ 1,130,531	\$ 3,494,755	\$ 1,954,005	\$ 1,023,361	\$ -	\$ 1,023,361	\$ (2,471,394)	-70.7%
Total Revenues	\$ 1,130,531	\$ 3,494,755	\$ 1,954,005	\$ 1,023,361	\$ -	\$ 1,023,361	\$ (2,471,394)	-70.7%
Total Resources:	\$ 1,130,531	\$ 3,494,755	\$ 1,954,005	\$ 1,023,361	\$ -	\$ 1,023,361	\$ (2,471,394)	-70.7%
Expenditures:								
Facilities Management	\$ 1,130,532	\$ 3,431,213	\$ 1,954,005	\$ 947,276	\$ 76,085	\$ 1,023,361	\$ (2,407,852)	-70.2%
Total Expenditures	\$ 1,130,532	\$ 3,431,213	\$ 1,954,005	\$ 947,276	\$ 76,085	\$ 1,023,361	\$ (2,407,852)	-70.2%
New Fund Balance:		\$ 63,542	\$ -	\$ 76,085		\$ 0		

Breakdown of Transfer Out:

Vehicle & Equipment Replacement Fund	\$ 5,264
Total	\$ 5,264

Breakdown of Transfer In:

General Fund	\$ 702,019
Fleet Services Fund	430
Water and Sewer Operating Fund	124,750
Total	\$ 827,199

**FY 21-22 Supplemental Requests
Facilities Management Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount ¹	FY 20-21 Purchase ²	FY 21-22 Approved ³	Type
025-2500	Facilities Management	785	VERF Contribution - Facilities Mgmt.	\$ 5,264	\$ -	\$ 5,264	Replacement Equipment
025-2500	Facilities Management	898	Maintenance Upgrades	200,000	-	-	Enhanced Program
025-2500	Facilities Management	899	Elevator Interior Upgrade	40,000	-	-	Enhanced Program
025-2500	Facilities Management	1024	2% Salary Market Adjustment	2,387	-	2,387	Enhanced Program
025-2500	Facilities Management	1035	3.5% MERIT Non-Civil Service Only	2,434	-	2,434	Enhanced Program
025-2500	Facilities Management	1082	Increase Utilities Expense at Conroe Municipal Center	66,000		66,000	Non-Discretionary
Facilities Management Total				\$ 316,085	\$ -	\$ 76,085	

Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 20-21 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 21-22 Approved - These items are included in the Operating Budget as supplementals.

Notes:

If there is no funding listed in the FY20-21 Purchase or FY21-22 Approved columns, then the supplemental request was not approved.

Facilities Management Fund Revenues

	Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6030 - Lease Income		\$ 274,222	\$ 313,522	\$ 180,272	\$ 196,162
Lease Income Subtotal		\$ 274,222	\$ 313,522	\$ 180,272	\$ 196,162
6550 - Transfer In		856,309	3,181,233	1,773,733	827,199
Transfers In Subtotal		\$ 856,309	\$ 3,181,233	\$ 1,773,733	\$ 827,199
Total Revenues		\$ 1,130,531	\$ 3,494,755	\$ 1,954,005	\$ 1,023,361

Facilities Management 025-2500



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 Conroe Municipal Center and preparing new lease contracts and management of six (6) cell towers located around Montgomery County.

Accomplishments for FY 2020 - 2021

- ✓ Maintained 100% occupancy level in the Tower while providing excellent tenant/customer satisfaction
- ✓ Initiated the occupancy of the Conroe Municipal Center
- ✓ Performed regular maintenance at City Hall, The Owen Theatre, Madeley Building, The Issac Conroe Transportation House, and the Conroe Municipal Complex
- ✓ Performed major renovations of the exterior and interior of Conroe Municipal Center
- ✓ Pressure washed the exterior of City Hall
- ✓ Secured a city-wide HVAC contract
- ✓ Updated HVAC software to include Air handlers

Goals & Objectives for FY 2021 - 2022

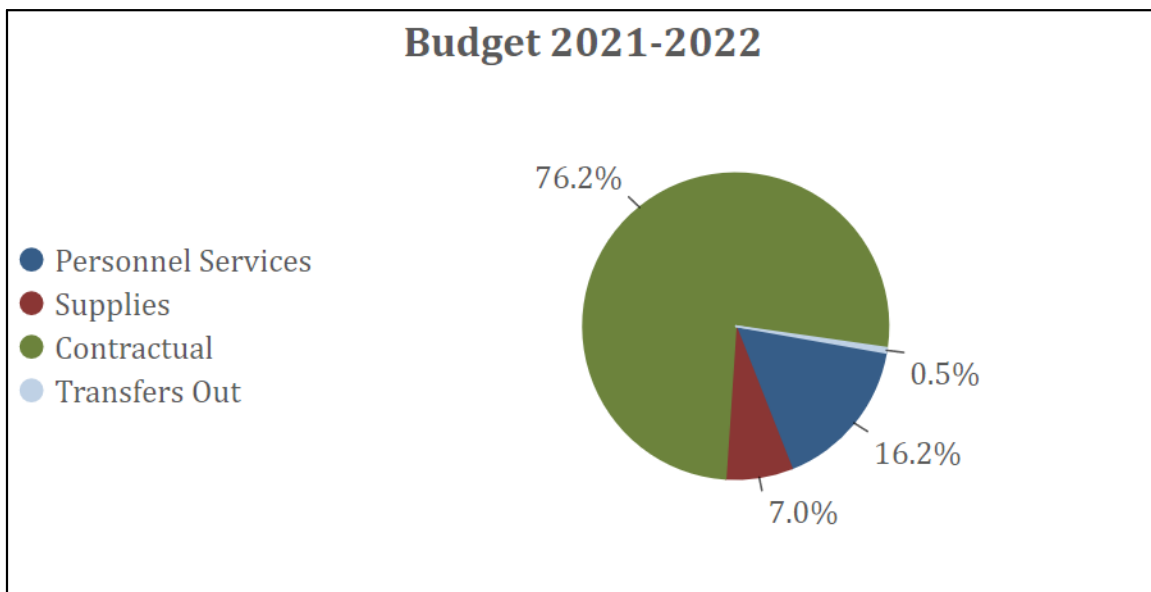
- Complete the occupancy of the Conroe Municipal Center
- Perform regular maintenance at City Hall, The Owen Theatre, Madeley Building, The Issac Conroe Transportation House, and the Conroe Municipal Center
- Finish minor renovations of the exterior and interior of Conroe Municipal Center
- Paint parking garage interior
- Install a new generator at Conroe Municipal Center

Facilities Management 025-2500



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 145,760	\$ 161,218	\$ 158,061	\$ 166,194
Supplies	57,838	669,354	223,655	72,097
Contractual	924,315	1,854,125	995,289	779,806
Capital Outlay	-	746,516	577,000	-
Transfers Out	2,619	-	-	5,264
Total	\$ 1,130,532	\$ 3,431,213	\$ 1,954,005	\$ 1,023,361



	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Performance Measures				
% of Tower Occupancy	100%	100%	100%	-%
Banquet Room, Owen, Madeley rentals and information request	1,200	1,200	1,200	200
Facility Management Work Orders	700	700	1,000	1,200
Number of 6th Floor Rentals	225	225	240	25

Supplemental Budget Requests

2% Salary Market Adjustment	\$2,387
3.5% MERIT Non-Civil Service Only	\$2,434
Increase Utilities Expense at Conroe Municipal Ctr	\$66,000

Facilities Management 025-2500



VERF Contribution - Facilities Mgmt

\$5,264



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GRANT FUNDS

Transportation Grant Funds



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.

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.

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 21-22 Budget Summary
FY14 Section 5307 Grant Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 5,201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Revenues	\$ 5,201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Resources:	\$ 5,201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures:								
Transportation	\$ 5,201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures	\$ 5,201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

FY14 Section 5307 Grant Fund Revenues

	Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6108 - Intergovernmental - Federal		\$ 5,201	\$ -	\$ -	\$ -
	Total Revenues	\$ 5,201	\$ -	\$ -	\$ -

FY14 Section 5307 Grant (Tx-90-YO63-00) 202-2020



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ 5,201	\$ -	\$ -	\$ -
Total	\$ 5,201	\$ -	\$ -	\$ -

Error: All data values are zero.

FY 21-22 Budget Summary
FY16 Section 5307 Grant Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 79,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Revenues	\$ 79,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Resources:	\$ 79,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures:								
Transportation	\$ 79,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures	\$ 79,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

FY16 Section 5307 Grant Fund Revenues

Account		Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6108 - Intergovernmental - Federal		\$ 79,168	\$ -	\$ -	\$ -
Total Revenues		\$ 79,168	\$ -	\$ -	\$ -

FY16 Section 5307 Grant (Tx-2017-003-00) 243-1044



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ 79,168	\$ -	\$ -	\$ -
Total	\$ 79,168	\$ -	\$ -	\$ -

Error: All data values are zero.

FY 21-22 Budget Summary
FY17 Section 5307 Grant Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 13,434	\$ 190,000	\$ -	\$ 190,000	\$ -	\$ 190,000	\$ -	0.0%
Total Revenues	\$ 13,434	\$ 190,000	\$ -	\$ 190,000	\$ -	\$ 190,000	\$ -	0.0%
Total Resources:	\$ 13,434	\$ 190,000	\$ -	\$ 190,000	\$ -	\$ 190,000	\$ -	0.0%
Expenditures:								
Transportation	\$ 13,434	\$ 190,000	\$ -	\$ 190,000	\$ -	\$ 190,000	\$ -	0.0%
Total Expenditures	\$ 13,434	\$ 190,000	\$ -	\$ 190,000	\$ -	\$ 190,000	\$ -	0.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

FY17 Section 5307 Grant Fund Revenues

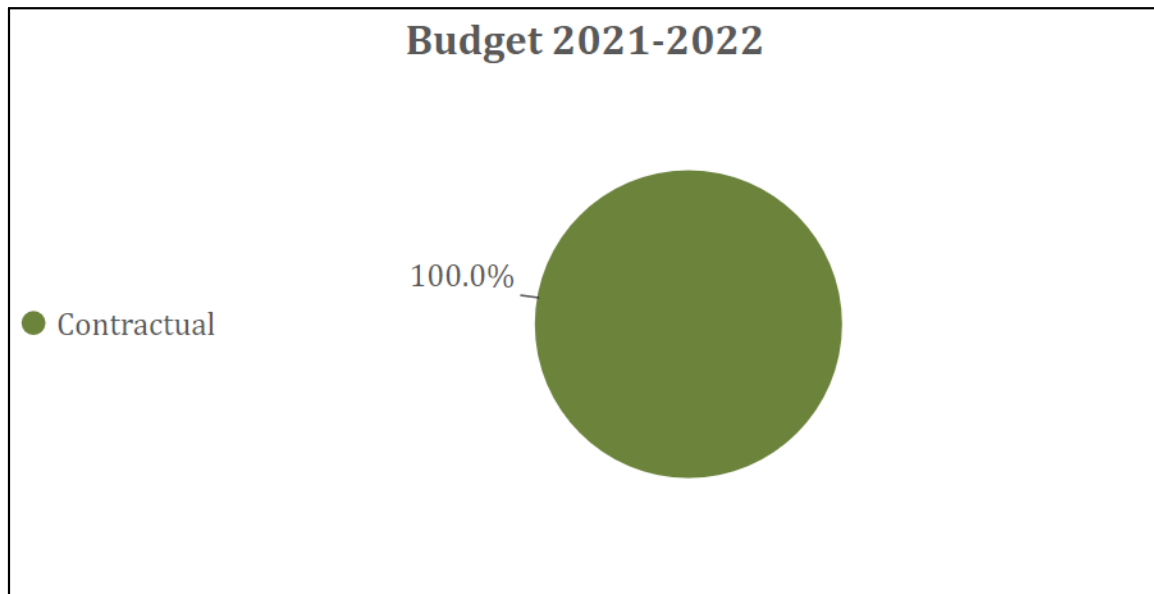
	Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6108 - Intergovernmental - Federal		\$ 13,434	\$ 190,000	\$ -	\$ 190,000
	Total Revenues	\$ 13,434	\$ 190,000	\$ -	\$ 190,000

FY17 Section 5307 Grant (Tx-2019-019-00) 204-1044



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ 13,434	\$ 190,000	\$ -	\$ 190,000
Total	\$ 13,434	\$ 190,000	\$ -	\$ 190,000



FY 21-22 Budget Summary
FY18 Section 5307 Grant Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 42,375	\$ 239,852	\$ -	\$ 239,852	\$ -	\$ 239,852	\$ -	0.0%
Total Revenues	\$ 42,375	\$ 239,852	\$ -	\$ 239,852	\$ -	\$ 239,852	\$ -	0.0%
Total Resources:	\$ 42,375	\$ 239,852	\$ -	\$ 239,852	\$ -	\$ 239,852	\$ -	0.0%
Expenditures:								
Transportation	\$ 42,375	\$ 239,852	\$ -	\$ 239,852	\$ -	\$ 239,852	\$ -	0.0%
Total Expenditures	\$ 42,375	\$ 239,852	\$ -	\$ 239,852	\$ -	\$ 239,852	\$ -	0.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

FY18 Section 5307 Grant Fund Revenues

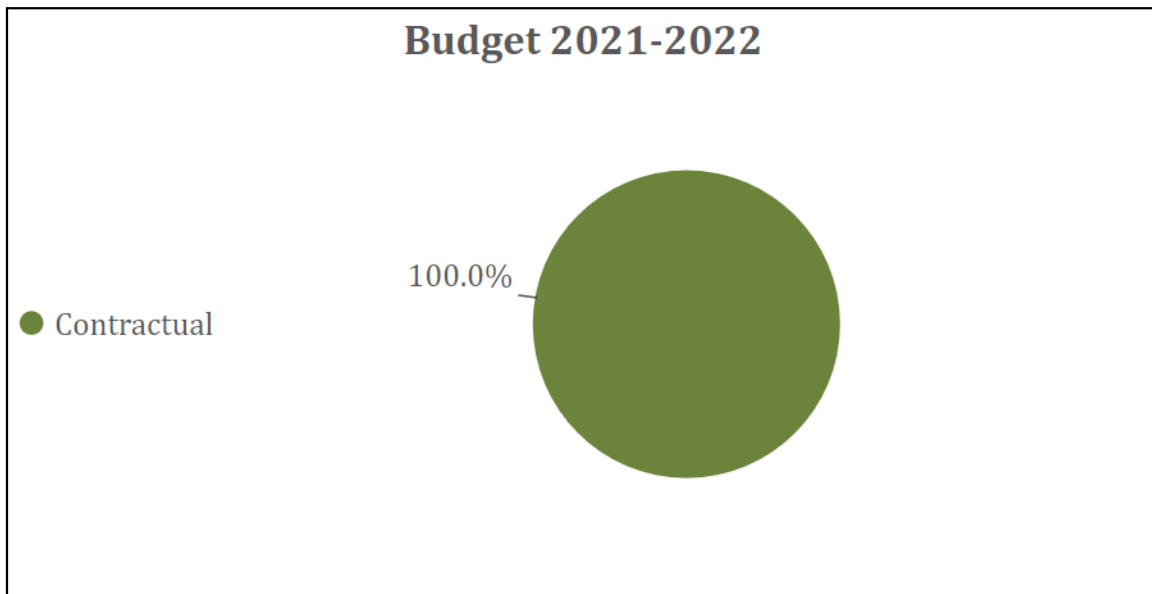
Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6108 - Intergovernmental - Federal	\$ 42,375	\$ 239,852	\$ -	\$ 239,852
Total Revenues	\$ 42,375	\$ 239,852	\$ -	\$ 239,852

FY18 Section 5307 Grant (TX-2019-087-00) 205-1044



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ 42,375	\$ 239,852	\$ -	\$ 239,852
Total	\$ 42,375	\$ 239,852	\$ -	\$ 239,852



FY 21-22 Budget Summary
FY19 Section 5307 Grant Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 226,525	\$ 85,000	\$ -	\$ 85,000	\$ -	\$ 85,000	\$ -	0.0%
Total Revenues	\$ 226,525	\$ 85,000	\$ -	\$ 85,000	\$ -	\$ 85,000	\$ -	0.0%
Total Resources:	\$ 226,525	\$ 85,000	\$ -	\$ 85,000	\$ -	\$ 85,000	\$ -	0.0%
Expenditures:								
Transportation	\$ 226,525	\$ 85,000	\$ -	\$ 85,000	\$ -	\$ 85,000	\$ -	0.0%
Total Expenditures	\$ 226,525	\$ 85,000	\$ -	\$ 85,000	\$ -	\$ 85,000	\$ -	0.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

FY19 Section 5307 Grant Fund Revenues

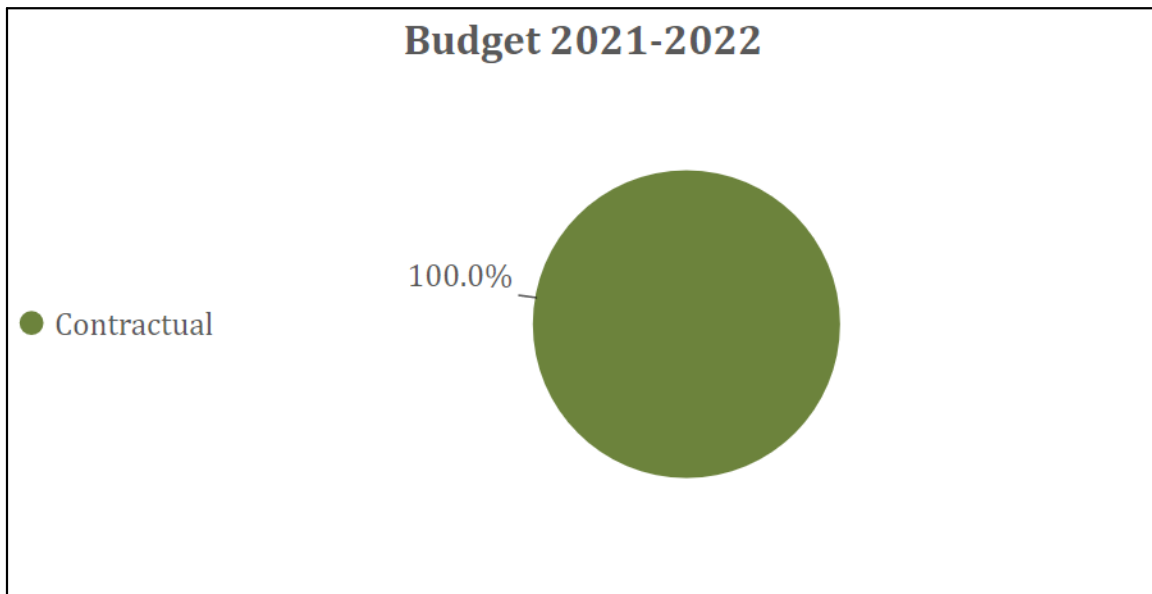
Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6108 - Intergovernmental - Federal	\$ 226,525	\$ 85,000	\$ -	\$ 85,000
Total Revenues	\$ 226,525	\$ 85,000	\$ -	\$ 85,000

FY19 Section 5307 Grant (TX-2019-085-00) 206-1044



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ 226,525	\$ 85,000	\$ -	\$ 85,000
Total	\$ 226,525	\$ 85,000	\$ -	\$ 85,000



**FY 21-22 Budget Summary
CARES Act Funding (COVID19)**

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ 544,974	\$ 763,193	\$ 823,409	\$ -	\$ 823,409	\$ 278,435	51.1%
Total Revenues	\$ -	\$ 544,974	\$ 763,193	\$ 823,409	\$ -	\$ 823,409	\$ 278,435	51.1%
Total Resources:	\$ -	\$ 544,974	\$ 763,193	\$ 823,409	\$ -	\$ 823,409	\$ 278,435	51.1%
Expenditures:								
Transportation	\$ -	\$ 544,974	\$ 763,193	\$ 823,409	\$ -	\$ 823,409	\$ 278,435	51.1%
Total Expenditures	\$ -	\$ 544,974	\$ 763,193	\$ 823,409	\$ -	\$ 823,409	\$ 278,435	51.1%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

Cares Act Funding (COVID19) Revenues

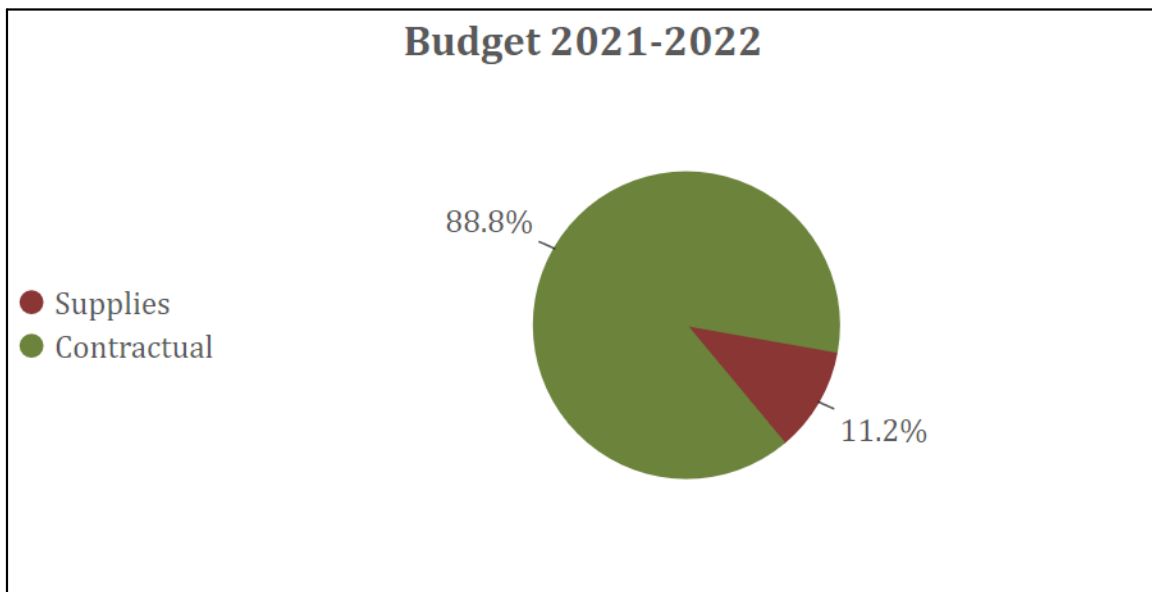
Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6108 - Intergovernmental - Federal	\$ -	\$ 544,974	\$ 763,193	\$ 823,409
Total Revenues	\$ -	\$ 544,974	\$ 763,193	\$ 823,409

Cares Act Funding (COVID19) 207-1044



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Supplies	\$ -	\$ 1,974	\$ 84,000	\$ 92,004
Contractual	-	543,000	679,193	731,405
Total	\$ -	\$ 544,974	\$ 763,193	\$ 823,409



FY 21-22 Budget Summary
HGAC Transit Commuter Bus Service

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 439,331	\$ 513,572	\$ 513,572	\$ 359,433	\$ -	\$ 359,433	\$ (154,139)	-30.0%
Total Revenues	\$ 439,331	\$ 513,572	\$ 513,572	\$ 359,433	\$ -	\$ 359,433	\$ (154,139)	-30.0%
Total Resources:	\$ 439,331	\$ 513,572	\$ 513,572	\$ 359,433	\$ -	\$ 359,433	\$ (154,139)	-30.0%
Expenditures:								
Transportation	\$ 439,331	\$ 513,572	\$ 513,572	\$ 359,433	\$ -	\$ 359,433	\$ (154,139)	-30.0%
Total Expenditures	\$ 439,331	\$ 513,572	\$ 513,572	\$ 359,433	\$ -	\$ 359,433	\$ (154,139)	-30.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

HGAC Transit Commuter Bus Service Grant Fund Revenues

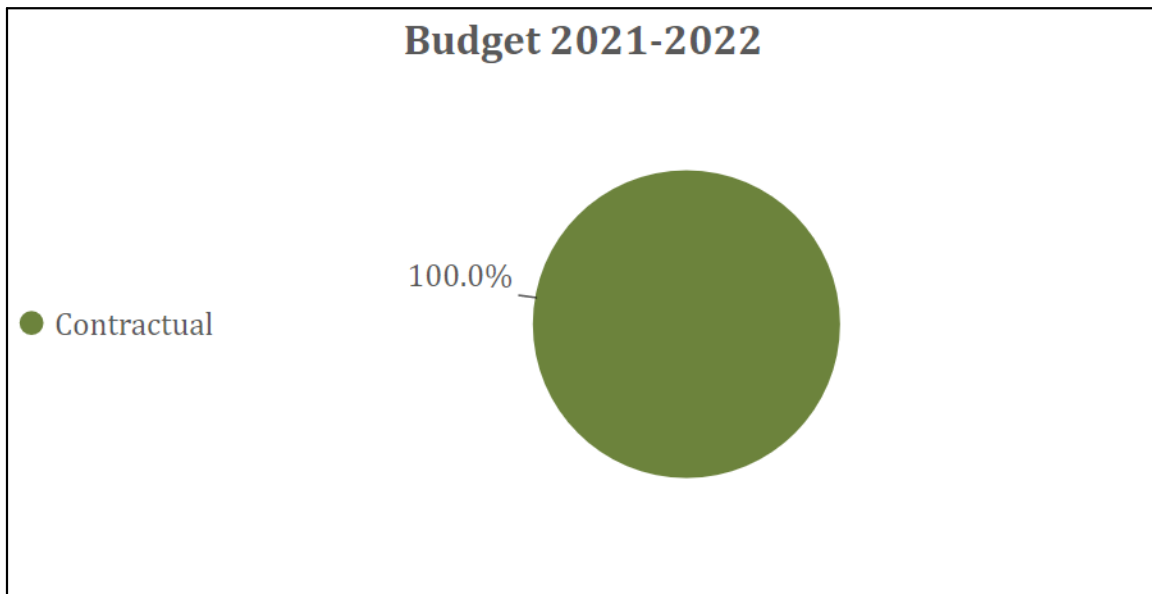
	Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6108 - Intergovernmental - Federal		\$ 439,331	\$ 513,572	\$ 513,572	\$ 359,433
	Total Revenues	\$ 439,331	\$ 513,572	\$ 513,572	\$ 359,433

HGAC Transit Commuter Bus Service Grant 210-1044



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ 439,331	\$ 513,572	\$ 513,572	\$ 359,433
Total	\$ 439,331	\$ 513,572	\$ 513,572	\$ 359,433



FY 21-22 Budget Summary
Safe School Access Program Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 135,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Revenues	\$ 135,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Resources:	\$ 135,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures:								
Transportation	\$ 135,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures	\$ 135,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

Safe School Access Program Fund Revenues

Account		Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6108 - Intergovernmental - Federal		\$ 135,612	\$ -	\$ -	\$ -
Total Revenues		\$ 135,612	\$ -	\$ -	\$ -

Safe School Access Program 232-2320



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Capital Outlay	\$ 135,612	\$ -	\$ -	\$ -
Total	\$ 135,612	\$ -	\$ -	\$ -

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FY 21-22 Budget Summary
FY15-16 Section 5339 Grant Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 72,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Revenues	\$ 72,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Resources:	\$ 72,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures:								
Transportation	\$ 72,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Total Expenditures	\$ 72,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

FY15-16 Section 5339 Grant Fund Revenues

	Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6108 - Intergovernmental - Federal		\$ 72,572	\$ -	\$ -	\$ -
	Total Revenues	\$ 72,572	\$ -	\$ -	\$ -

FY15-16 Section 5339 Grant (TX-2017-044-00) 233-1044



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ 72,572	\$ -	\$ -	\$ -
Total	\$ 72,572	\$ -	\$ -	\$ -

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FY 21-22 Budget Summary
FY15-16 Section 5310 Grant Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 74,091	\$ 36,099	\$ 36,099	\$ -	\$ -	\$ -	\$ (36,099)	-100.0%
Total Revenues	\$ 74,091	\$ 36,099	\$ 36,099	\$ -	\$ -	\$ -	\$ (36,099)	-100.0%
Total Resources:	\$ 74,091	\$ 36,099	\$ 36,099	\$ -	\$ -	\$ -	\$ (36,099)	-100.0%
Expenditures:								
Transportation	\$ 74,091	\$ 36,099	\$ 36,099	\$ -	\$ -	\$ -	\$ (36,099)	-100.0%
Total Expenditures	\$ 74,091	\$ 36,099	\$ 36,099	\$ -	\$ -	\$ -	\$ (36,099)	-100.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

FY15-16 Section 5310 Grant Fund Revenues

Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6108 - Intergovernmental - Federal	\$ 74,091	\$ 36,099	\$ 36,099	\$ -
Total Revenues	\$ 74,091	\$ 36,099	\$ 36,099	\$ -

FY15-16 Section 5310 Grant (Tx-2017-017-00) 242-2420



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ 74,091	\$ 36,099	\$ 36,099	\$ -
Total	\$ 74,091	\$ 36,099	\$ 36,099	\$ -

Error: All data values are zero.

FY 21-22 Budget Summary
FY17-18 Section 5310 Grant Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ 172,626	\$ 172,626	\$ -	\$ -	\$ -	\$ (172,626)	-100.0%
Total Revenues	\$ -	\$ 172,626	\$ 172,626	\$ -	\$ -	\$ -	\$ (172,626)	-100.0%
Total Resources:	\$ -	\$ 172,626	\$ 172,626	\$ -	\$ -	\$ -	\$ (172,626)	-100.0%
Expenditures:								
Transportation	\$ -	\$ 172,626	\$ 172,626	\$ -	\$ -	\$ -	\$ (172,626)	-100.0%
Total Expenditures	\$ -	\$ 172,626	\$ 172,626	\$ -	\$ -	\$ -	\$ (172,626)	-100.0%
New Fund Balance:	\$ -	\$ -	\$ -	\$ -		\$ -		

FY17-18 Section 5310 Grant Fund Revenues

	Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6108 - Intergovernmental - Federal		\$ -	\$ 172,626	\$ 172,626	\$ -
	Total Revenues	\$ -	\$ 172,626	\$ 172,626	\$ -

FY17-18 Section 5310 Grant Fund 244-1044



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ -	\$ 172,626	\$ 172,626	\$ -
Total	\$ -	\$ 172,626	\$ 172,626	\$ -

Error: All data values are zero.

FY 21-22 Budget Summary
FY18 Section 5310 Grant Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ -	\$ -	\$ 176,193	\$ -	\$ 176,193	\$ 176,193	N/A
Total Revenues	\$ -	\$ -	\$ -	\$ 176,193	\$ -	\$ 176,193	\$ 176,193	N/A
Total Resources:	\$ -	\$ -	\$ -	\$ 176,193	\$ -	\$ 176,193	\$ 176,193	N/A
Expenditures:								
Transportation	\$ -	\$ -	\$ -	\$ 176,193	\$ -	\$ 176,193	\$ 176,193	N/A
Total Expenditures	\$ -	\$ -	\$ -	\$ 176,193	\$ -	\$ 176,193	\$ 176,193	N/A
New Fund Balance:	\$ -	\$ -	\$ -	\$ -		\$ -		

FY18 Section 5310 Grant Fund Revenues

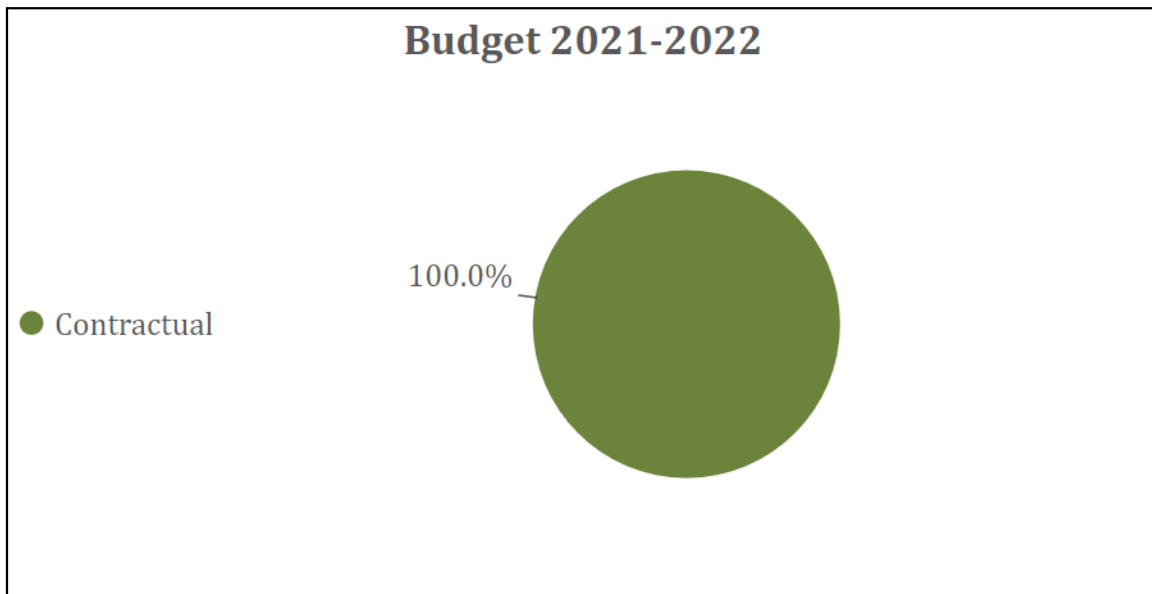
Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6108 - Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ 176,193
Total Revenues	\$ -	\$ -	\$ -	\$ 176,193

FY18 Section 5310 Grant (TX-2020-091-00) 245-1044



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ -	\$ -	\$ -	\$ 176,193
Total	\$ -	\$ -	\$ -	\$ 176,193



FY 21-22 Budget Summary
State Public Transportation Appropriations

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 86,284	\$ 87,347	\$ 87,347	\$ 89,094	\$ -	\$ 89,094	\$ 1,747	2.0%
Total Revenues	\$ 86,284	\$ 87,347	\$ 87,347	\$ 89,094	\$ -	\$ 89,094	\$ 1,747	2.0%
Total Resources:	\$ 86,284	\$ 87,347	\$ 87,347	\$ 89,094	\$ -	\$ 89,094	\$ 1,747	2.0%
Expenditures:								
Transportation	\$ 86,284	\$ 87,347	\$ 87,347	\$ 89,094	\$ -	\$ 89,094	\$ 1,747	2.0%
Total Expenditures	\$ 86,284	\$ 87,347	\$ 87,347	\$ 89,094	\$ -	\$ 89,094	\$ 1,747	2.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

State Public Transportation Appropriations Fund Revenues

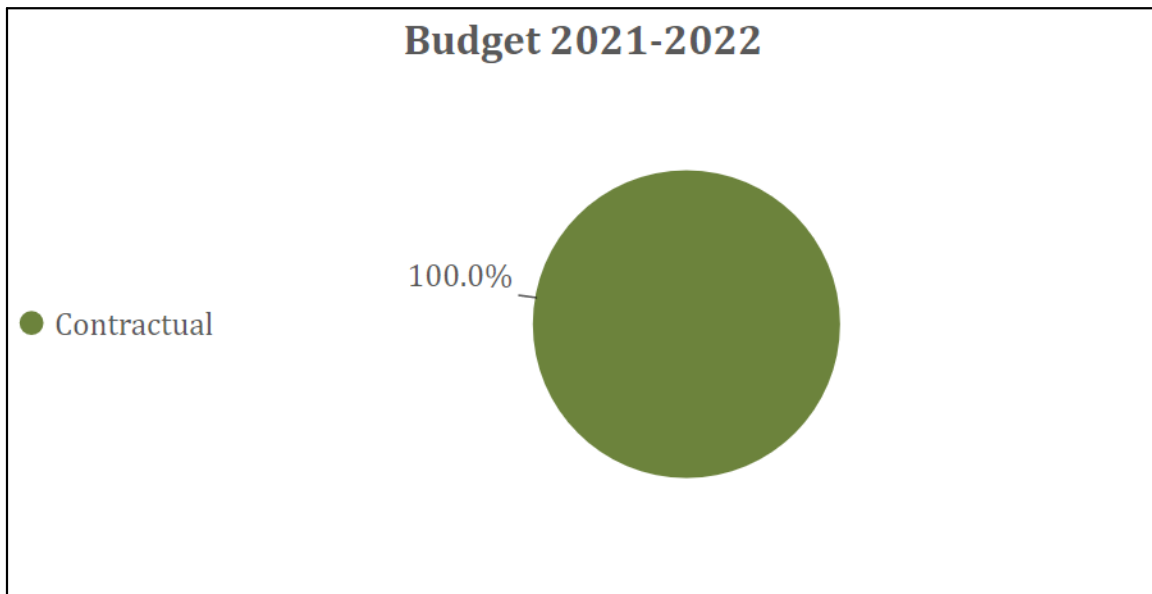
Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6107 - Intergovernmental - State	\$ 86,284	\$ 87,347	\$ 87,347	\$ 89,094
Total Revenues	\$ 86,284	\$ 87,347	\$ 87,347	\$ 89,094

State Public Transportation Appropriations 253-1044



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ 86,284	\$ 87,347	\$ 87,347	\$ 89,094
Total	\$ 86,284	\$ 87,347	\$ 87,347	\$ 89,094





CDBG-Disaster Recovery GLO Grant Funds

2016 Floods & Storms Fund (220) - 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. This fund helps alleviate areas affected by storms and flooding, placing undue and avoidable health and safety risks to residents

Hurricane Harvey Fund (221) - 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. This fund helps alleviate areas affected by storms and flooding, placing undue and avoidable health and safety risks to residents.

FY 21-22 Budget Summary
CDBG-Disaster Recovery 2016 Floods Storms

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -																
Beginning Fund Balance:	\$	-	\$	-	\$	-	\$	-	N/A															
Revenues:																								
Revenues	\$	962,049	\$	683,051	\$	97,662	\$	-	\$	-	\$	-	\$	(683,051)	-100.0%									
Total Revenues	\$	962,049	\$	683,051	\$	97,662	\$	-	\$	-	\$	-	\$	(683,051)	-100.0%									
Total Resources:										\$	962,049	\$	683,051	\$	97,662	\$	-	\$	-	\$	-	\$	(683,051)	-100.0%
Expenditures:																								
CDBG-GLO 2016 Floods	\$	962,049	\$	683,051	\$	97,662	\$	-	\$	-	\$	-	\$	-	\$	(683,051)	-100.0%							
Total Expenditures	\$	962,049	\$	683,051	\$	97,662	\$	-	\$	-	\$	-	\$	-	\$	(683,051)	-100.0%							
New Fund Balance:										\$	-	\$	-	\$	-	\$	-							

CDBG-Disaster Recovery GLO Grant 2016 Floods & Storms Revenues

Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6108 - Intergovernmental - Federal	\$ 962,049	\$ 683,051	\$ 97,662	\$ -
Total Revenues	\$ 962,049	\$ 683,051	\$ 97,662	\$ -

CDBG-Disaster Recovery GLO Grant 2016 Floods & Storms 220-2882



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ 51,150	\$ 130,051	\$ 13,950	\$ -
Capital Outlay	910,899	553,000	83,712	-
Total	\$ 962,049	\$ 683,051	\$ 97,662	\$ -

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FY 21-22 Budget Summary
CDBG-Disaster Recovery Hurricane Harvey

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Revenues:								
Revenues	\$ 21,000	\$ 370,453	\$ 370,453	\$ -	\$ -	\$ -	\$ (370,453)	-100.0%
Total Revenues	\$ 21,000	\$ 370,453	\$ 370,453	\$ -	\$ -	\$ -	\$ (370,453)	-100.0%
Total Resources:	\$ 21,000	\$ 370,453	\$ 370,453	\$ -	\$ -	\$ -	\$ (370,453)	-100.0%
Expenditures:								
CDBG Hurricane Harvey	\$ 21,000	\$ 370,453	\$ 370,453	\$ -	\$ -	\$ -	\$ (370,453)	-100.0%
Total Expenditures	\$ 21,000	\$ 370,453	\$ 370,453	\$ -	\$ -	\$ -	\$ (370,453)	-100.0%
New Fund Balance:		\$ -	\$ -	\$ -		\$ -		

CDBG-Disaster Recovery GLO Grant Hurricane Harvey Revenues

Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6108 - Intergovernmental - Federal	\$ 21,000	\$ 370,453	\$ 370,453	\$ -
Total Revenues	\$ 21,000	\$ 370,453	\$ 370,453	\$ -

CDBG-Disaster Recovery GLO Grant Hurricane Harvey 221-2882



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ 21,000	\$ 332,553	\$ -	\$ -
Capital Outlay	-	37,900	370,453	-
Total	\$ 21,000	\$ 370,453	\$ 370,453	\$ -

Error: All data values are zero.

**OSCAR JOHNSON, JR.
COMMUNITY CENTER
FUND**

FY 21-22 Budget Summary
Oscar Johnson, Jr. Community Center Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 10,094	\$ 10,094	\$ 10,094	\$ -	\$ 10,094	\$ -	0.0%
Revenues:								
Revenues	\$ 1,301,044	\$ 1,424,773	\$ 1,353,116	\$ 1,530,069	\$ 130,745	\$ 1,660,814	\$ 236,041	16.6%
Total Revenues	\$ 1,301,044	\$ 1,424,773	\$ 1,353,116	\$ 1,530,069	\$ 130,745	\$ 1,660,814	\$ 236,041	16.6%
Total Resources:	\$ 1,301,044	\$ 1,434,867	\$ 1,363,210	\$ 1,540,163	\$ 130,745	\$ 1,670,908	\$ 236,041	16.5%
Expenditures:								
OJJCC	\$ 1,319,514	\$ 1,418,055	\$ 1,353,116	\$ 1,632,882	\$ 25,394	\$ 1,658,276	\$ 240,221	16.9%
Total Expenditures	\$ 1,319,514	\$ 1,418,055	\$ 1,353,116	\$ 1,632,882	\$ 25,394	\$ 1,658,276	\$ 240,221	16.9%
New Fund Balance:		\$ 16,812	\$ 10,094	\$ (92,719)		\$ 12,632		
Breakdown of Transfers In:								
				\$ 2,609				
				\$ 2,609				

FY 21-22 Supplemental Requests
Oscar Johnson, Jr. Community Center Fund

Department/Division		ID	Supplemental Request Title	Requested Amount ¹	FY 20-21 Purchase ²	FY 21-22 Approved ³	Type
030-3000	Oscar Johnson, Jr Community Center	883	After School Program in Grangerland	\$ 267,430	\$ -	\$ 5,940	New Program
030-3000	Oscar Johnson, Jr Community Center	1025	2% Salary Market Adjustment	11,903	-	11,903	Enhanced Program
030-3000	Oscar Johnson, Jr Community Center	1036	3.5% MERIT Non-Civil Service Only	7,551	-	7,551	Enhanced Program
OJJCC Total				\$ 286,884	\$ -	\$ 25,394	

Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 20-21 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 21-22 Approved - These items are included in the Operating Budget as supplementals.

Notes:

If there is no funding listed in the FY20-21 Purchase or FY21-22 Approved columns, then the supplemental request was not approved.

Oscar Johnson, Jr. Community Center Fund Revenues

Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6050 - Recreational	\$ 20,251	\$ 53,000	\$ 30,858	\$ 35,000
6051 - Parks Programs	482,057	781,773	685,139	884,398
Charges for Sales and Services Subtotal	\$ 502,308	\$ 834,773	\$ 715,997	\$ 919,398
6106 - Intergovernmental - Local	785,000	590,000	631,789	732,022
6052 - Parks Donations	6,060	-	5,330	6,785
6110 - Insurance Proceeds	7,676	-	-	-
Miscellaneous Subtotal	\$ 13,736	\$ -	\$ 5,330	\$ 6,785
6550 - Transfer In	-	-	-	2,609
Transfers In Subtotal	\$ -	\$ -	\$ -	\$ 2,609
Total Revenues	\$ 1,301,044	\$ 1,424,773	\$ 1,353,116	\$ 1,660,814

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 2020 - 2021

- ✓ Safely operated After School Recreation Program (ASRP) at 70% during the pandemic.
- ✓ Successfully held Donuts with Santa event with 200 participants during the pandemic.
- ✓ Provided Camp Fun Quest One Day Camps, Holiday Camps, and Summer Camp at 50% capacity during the pandemic.
- ✓ Developed and presented a workshop for award-winning "Fun Quest Connect" to Texas Recreation and Park Society East Region Workshop.
- ✓ Won state-wide Lone Star Programming Award for "Fun Quest Connect" from the Texas Recreation and Park Society.
- ✓ Replaced carpet and flooring in the main building and activity building.
- ✓ Painted main areas of main building and activity building.
- ✓ Replaced 100 feet of sidewalk on the south side of the facility to resolve the flooding in the building.
- ✓ Completed Engineering and Design process for the new facility.

Goals & Objectives for FY 2021 - 2022

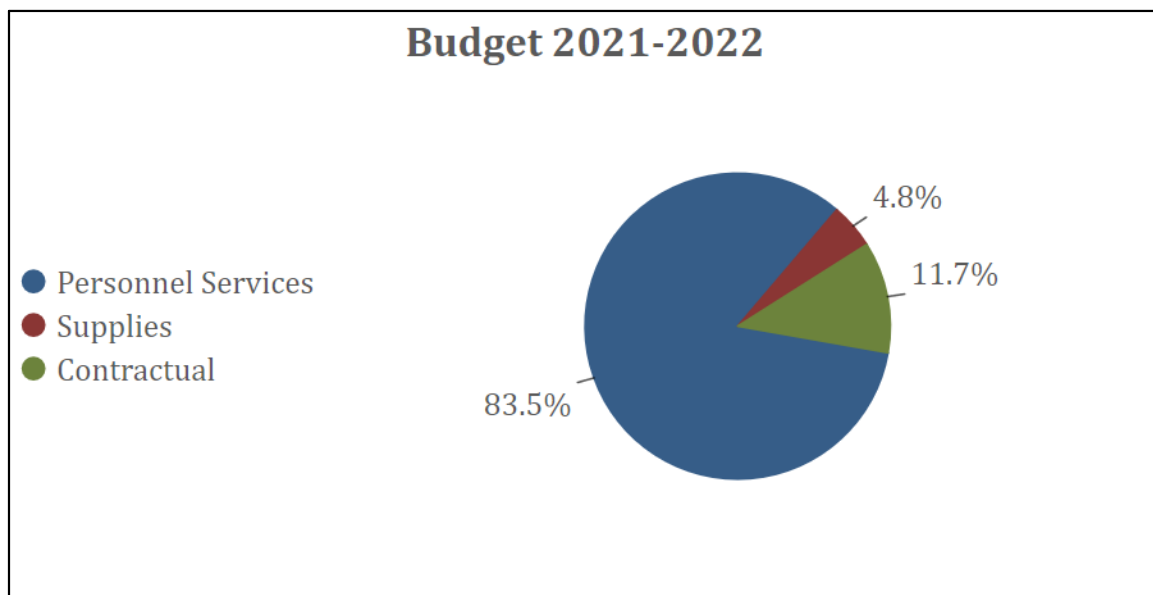
- Re-open Before School Program (B4SP).
- Investigate After School Recreation Program sites at Rice and Geisinger elementary schools.
- Increase After School Recreation Program enrollment to 500.
- Identify additional day campsite.
- Secure funding for new facility construction.

Oscar Johnson, Jr Community Center 030-3000



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 1,106,185	\$ 1,149,815	\$ 1,114,473	\$ 1,384,036
Supplies	57,210	75,400	71,400	79,400
Contractual	150,713	192,840	167,243	194,840
Capital Outlay	5,406	-	-	-
Total	\$ 1,319,514	\$ 1,418,055	\$ 1,353,116	\$ 1,658,276



Performance Measures	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Participants	109,593	111,650	113,800	96,000
6050 Rentals	51,939	20,251	27,200	35,000
6051 Programs	\$765,225	\$482,057	\$500,000	\$650,000
Total	\$817,164	\$502,308	\$527,200	\$685,000

Supplemental Budget Requests

2% Salary Market Adjustment	\$11,903
3.5% MERIT Non-Civil Service Only	\$7,551
After School Program in Grangerland	\$5,940

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 all non-jailable misdemeanor offenses, per the Code of Criminal Procedure 102.0172. This fund is used to finance or maintain technological enhancements for the municipal court.

Municipal Court Building Security Fund (038) - A fee of \$4.90 is collected from every conviction of all non-jailable misdemeanor offenses, per the Code of Criminal Procedure, Article 102.017(b). This fund is used for security personnel, services, and items related to buildings that house municipal court operations.

Local Truancy Prevention & Diversion Fund (39) - A fee of \$5.00 is collected from every conviction on all non-jailable misdemeanor offenses, per the Local Government Code, Section 133.125. This fund may only be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of Juvenile Case Manager. Once those costs are paid, the remaining money can be used to implement programs directly related to the duties of the Juvenile Case Manager.

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. (Repealed)

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. (Repealed)

Municipal Jury Fund (103) - A fee of \$.10 is collected from every conviction on all non-jailable misdemeanor offenses, per the Local Government Code, Section 134.154. These funds may only be used to fund juror reimbursements and otherwise finance jury services.

Time Payment Reimbursement Fee (104) - A fee of \$15.00 is collected upon conviction of a misdemeanor and pays any part of the fine, court costs, restitution, or another reimbursement fee on or after the 31st day after the date judgment is entered, per Article 102.030, Code of Criminal Procedure. These funds may be used to improve the collection of outstanding court costs, fines, reimbursement fees, restitution, or enhancing the efficiency of the administration of justice.

FY 21-22 Budget Summary
Municipal Court Technology Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 99,449	\$ 99,449	\$ 120,272	\$ -	\$ 120,272	\$ -	\$ -
Revenues:								
Revenues	\$ 22,542	\$ 21,535	\$ 25,323	\$ 25,323	\$ -	\$ 25,323	\$ 3,788	17.6%
Total Revenues	\$ 22,542	\$ 21,535	\$ 25,323	\$ 25,323	\$ -	\$ 25,323	\$ 3,788	17.6%
Total Resources:	\$ 22,542	\$ 120,984	\$ 124,772	\$ 145,595	\$ -	\$ 145,595	\$ 3,788	3.1%
Expenditures:								
Municipal Court	\$ -	\$ 5,000	\$ 4,500	\$ 5,000	\$ -	\$ 5,000	\$ -	0.0%
Total Exp	\$ -	\$ 5,000	\$ 4,500	\$ 5,000	\$ -	\$ 5,000	\$ -	0.0%
New Fund Balance:		\$ 115,984	\$ 120,272	\$ 140,595		\$ 140,595		

Municipal Court Technology Fund Revenues

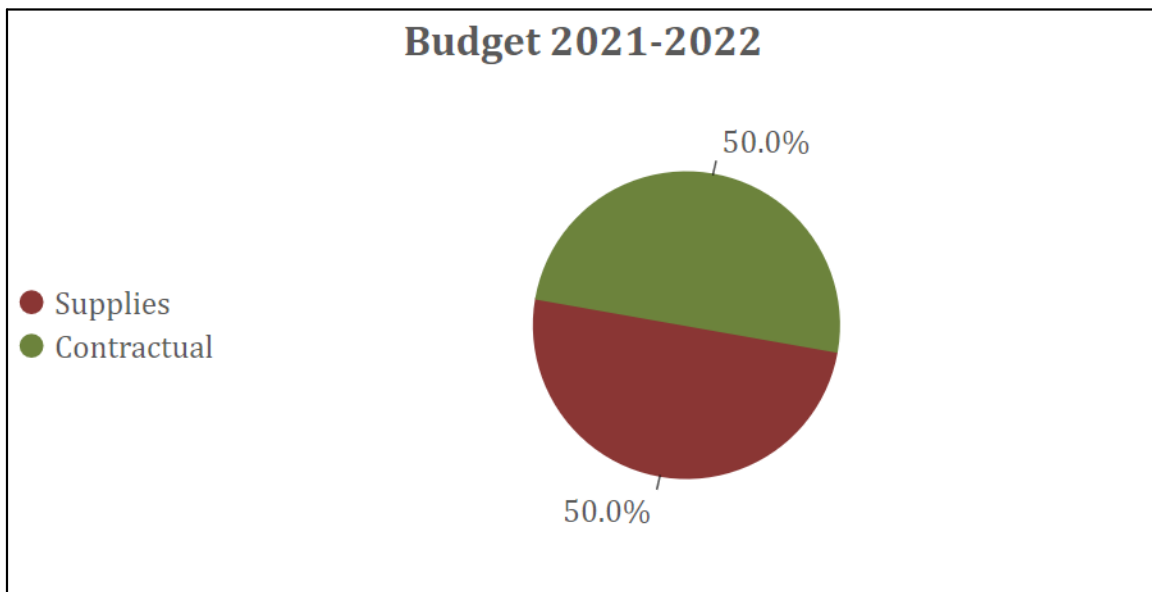
Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
5510 - Traffic and Criminal Fines	\$ 22,542	\$ 21,535	\$ 25,323	\$ 25,323
Fines and Forfeitures Subtotal	\$ 22,542	\$ 21,535	\$ 25,323	\$ 25,323
Total Revenues	\$ 22,542	\$ 21,535	\$ 25,323	\$ 25,323

Municipal Court Technology 037-3700



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Supplies	\$ -	\$ 2,500	\$ 2,000	\$ 2,500
Contractual	-	2,500	2,500	2,500
Total	\$ -	\$ 5,000	\$ 4,500	\$ 5,000



FY 21-22 Budget Summary
Municipal Court Building Security Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 22	\$ 22	\$ 1,820	\$ -	\$ 1,820	\$ -	\$ -
Revenues:								
Revenues	\$ 20,861	\$ 28,685	\$ 28,048	\$ 28,708	\$ -	\$ 28,708	\$ 23	0.1%
Total Revenues	\$ 20,861	\$ 28,685	\$ 28,048	\$ 28,708	\$ -	\$ 28,708	\$ 23	0.1%
Total Resources:	\$ 20,861	\$ 28,707	\$ 28,070	\$ 30,528	\$ -	\$ 30,528	\$ 23	0.1%
Expenditures:								
Municipal Court	\$ 34,450	\$ 26,250	\$ 26,250	\$ 26,250	\$ -	\$ 26,250	\$ -	0.0%
Total Exp	\$ 34,450	\$ 26,250	\$ 26,250	\$ 26,250	\$ -	\$ 26,250	\$ -	0.0%
New Fund Balance:		\$ 2,457	\$ 1,820	\$ 4,278		\$ 4,278		

Breakdown of Transfer Out:

General Fund - Personnel costs	\$ 20,000
Total	\$ 20,000

Municipal Court Building Security Fund Revenues

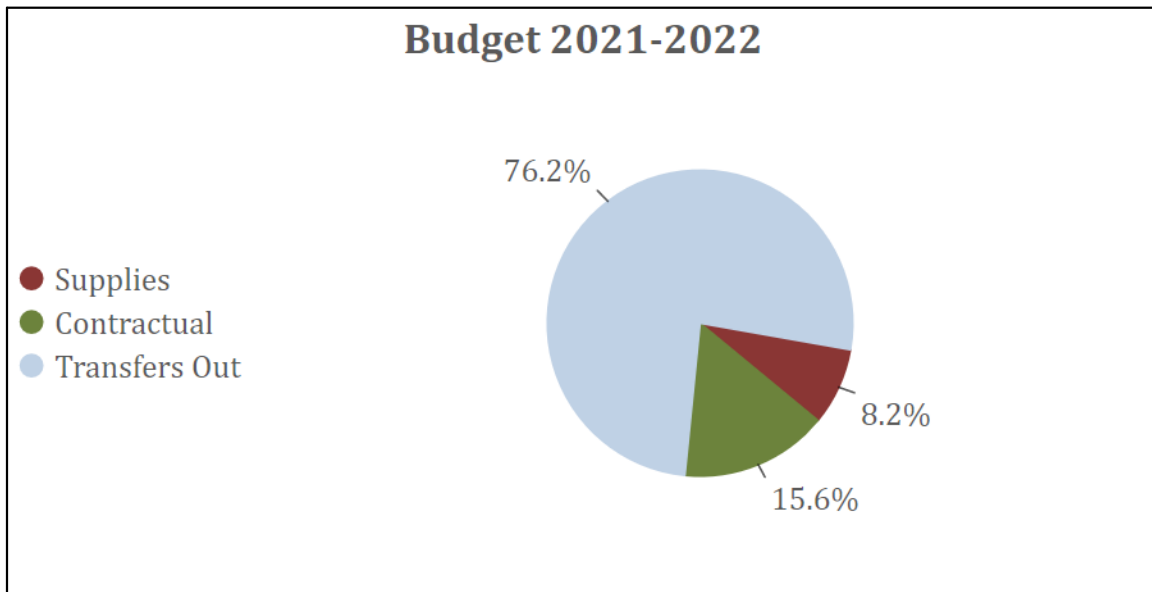
Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
5510 - Traffic and Criminal Fines	\$ 20,861	\$ 28,685	\$ 28,048	\$ 28,708
Fines and Forfeitures Subtotal	\$ 20,861	\$ 28,685	\$ 28,048	\$ 28,708
Total Revenues	\$ 20,861	\$ 28,685	\$ 28,048	\$ 28,708

Municipal Court Building Security 038-3800



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Supplies	\$ -	\$ 2,150	\$ 2,150	\$ 2,150
Contractual	50	4,100	4,100	4,100
Transfers Out	34,400	20,000	20,000	20,000
Total	\$ 34,450	\$ 26,250	\$ 26,250	\$ 26,250



FY 21-22 Budget Summary
Municipal Court Local Truancy Prevention Diversion

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 3	\$ 3	\$ 7,849	\$ -	\$ 7,849	\$ -	\$ -
Revenues:								
Revenues	\$ 24,541	\$ 41,952	\$ 29,821	\$ 35,978	\$ -	\$ 35,978	\$ (5,974)	-14.2%
Total Revenues	\$ 24,541	\$ 41,952	\$ 29,821	\$ 35,978	\$ -	\$ 35,978	\$ (5,974)	-14.2%
Total Resources:	\$ 24,541	\$ 41,955	\$ 29,824	\$ 43,827	\$ -	\$ 43,827	\$ (5,974)	-14.2%
Expenditures:								
Municipal Court	\$ 28,155	\$ 40,750	\$ 21,975	\$ 22,750	\$ -	\$ 22,750	\$ (18,000)	-44.2%
Total Exp	\$ 28,155	\$ 40,750	\$ 21,975	\$ 22,750	\$ -	\$ 22,750	\$ (18,000)	-44.2%
New Fund Balance:		\$ 1,205	\$ 7,849	\$ 21,077		\$ 21,077		

Breakdown of Transfer Out:

General Fund - Personnel Costs	\$ 20,000
Total	\$ 20,000

Municipal Court Local Truancy Prev. & Diversion Fund Revenues

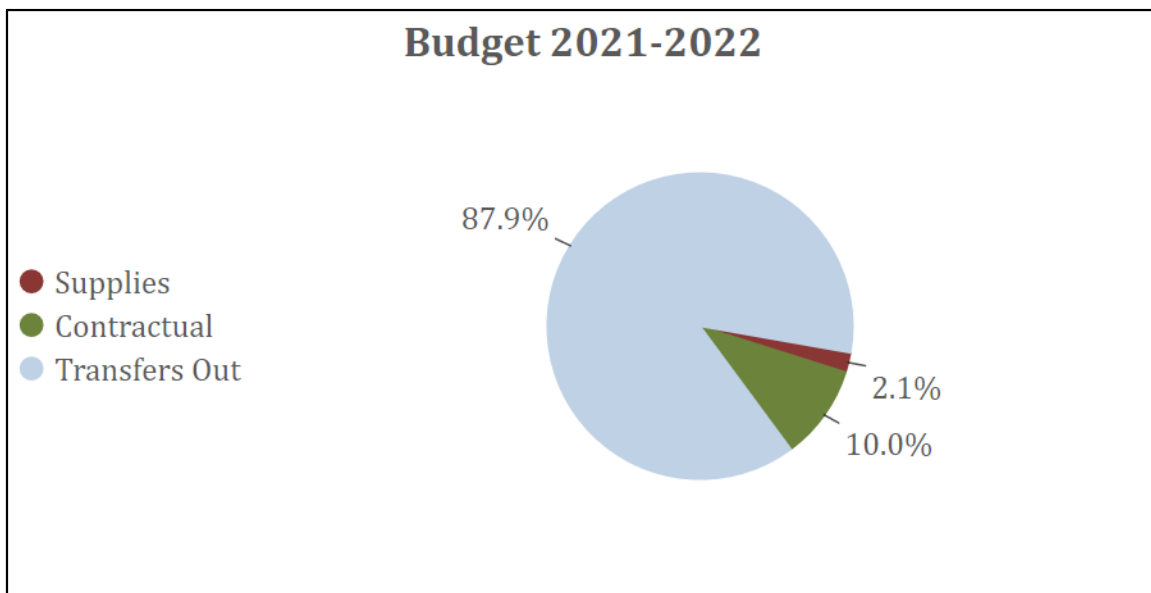
Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
5510 - Traffic and Criminal Fines	\$ 24,541	\$ 41,952	\$ 29,821	\$ 35,978
Fines and Forfeitures Subtotal	\$ 24,541	\$ 41,952	\$ 29,821	\$ 35,978
Total Revenues	\$ 24,541	\$ 41,952	\$ 29,821	\$ 35,978

Municipal Court Local Truancy Prevention & Diversion 039-3900



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Supplies	\$ -	\$ 475	\$ 475	\$ 475
Contractual	255	2,275	1,500	2,275
Transfers Out	27,900	38,000	20,000	20,000
Total	\$ 28,155	\$ 40,750	\$ 21,975	\$ 22,750



**FY 21-22 Budget Summary
Municipal Court Efficiency Fee**

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 200,292	\$ 200,292	\$ 198,535	\$ -	\$ 198,535	\$ -	\$ -
Revenues:								
Revenues	\$ 4,763	\$ 7,626	\$ 2,243	\$ 2,243	\$ -	\$ 2,243	\$ (5,383)	-70.6%
Total Revenues	\$ 4,763	\$ 7,626	\$ 2,243	\$ 2,243	\$ -	\$ 2,243	\$ (5,383)	-70.6%
Total Resources:	\$ 4,763	\$ 207,918	\$ 202,535	\$ 200,778	\$ -	\$ 200,778	\$ (5,383)	-2.6%
Expenditures:								
Municipal Court	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	0.0%
Total Exp	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	0.0%
New Fund Balance:		\$ 203,918	\$ 198,535	\$ 196,778		\$ 196,778		

Municipal Court Efficiency Fee Fund Revenues

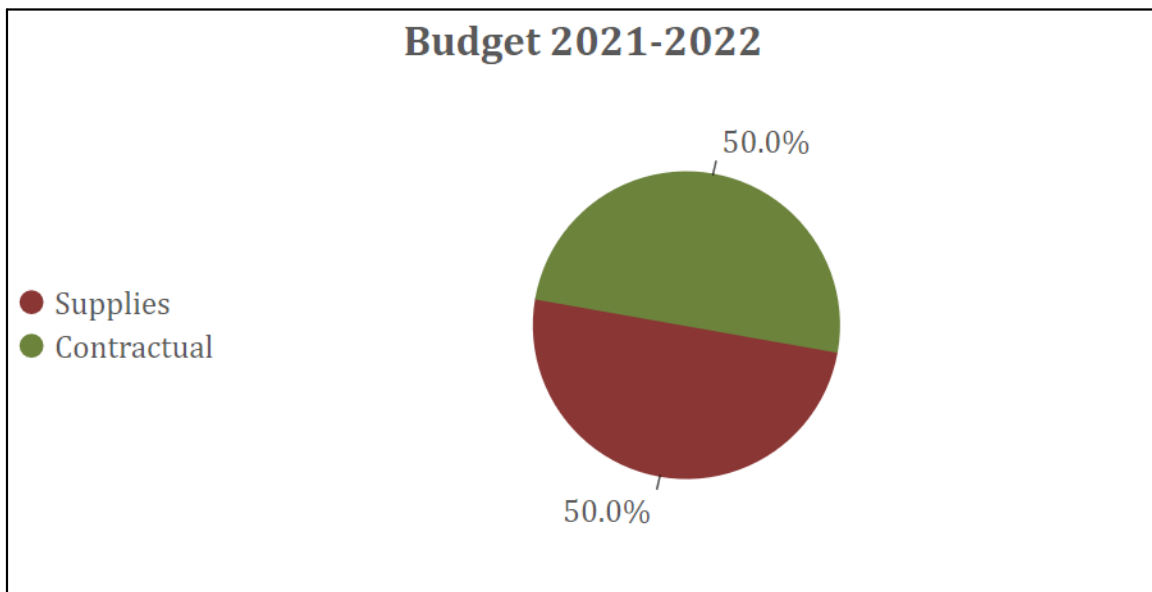
Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
5510 - Traffic and Criminal Fines	\$ 4,763	\$ 7,626	\$ 2,243	\$ 2,243
Fines and Forfeitures Subtotal	\$ 4,763	\$ 7,626	\$ 2,243	\$ 2,243
Total Revenues	\$ 4,763	\$ 7,626	\$ 2,243	\$ 2,243

Municipal Court Efficiency Fee 048-4800



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Supplies	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
Contractual	-	2,000	2,000	2,000
Total	\$ -	\$ 4,000	\$ 4,000	\$ 4,000



FY 21-22 Budget Summary
Municipal Court Truancy Prevention

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 34,457	\$ 34,457	\$ 31,855	\$ -	\$ 31,855	\$ -	\$ -
Revenues:								
Revenues	\$ 6,781	\$ 11,742	\$ 2,398	\$ 2,398	\$ -	\$ 2,398	\$ (9,344)	-79.6%
Total Revenues	\$ 6,781	\$ 11,742	\$ 2,398	\$ 2,398	\$ -	\$ 2,398	\$ (9,344)	-79.6%
Total Resources:	\$ 6,781	\$ 46,199	\$ 36,855	\$ 34,253	\$ -	\$ 34,253	\$ (9,344)	-20.2%
Expenditures:								
Municipal Court	\$ 1,178	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	0.0%
Total Exp	\$ 1,178	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	0.0%
New Fund Balance:		\$ 41,199	\$ 31,855	\$ 29,253		\$ 29,253		

Municipal Court Truancy Prevention Fund Revenues

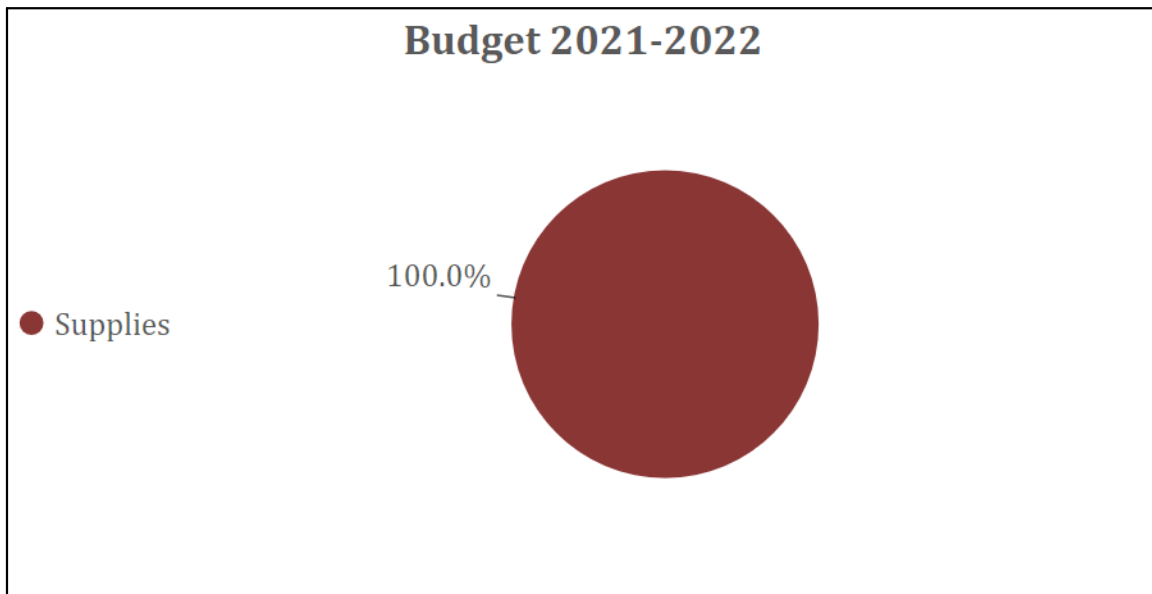
Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
5510 - Traffic and Criminal Fines	\$ 6,781	\$ 11,742	\$ 2,398	\$ 2,398
Fines and Forfeitures Subtotal	\$ 6,781	\$ 11,742	\$ 2,398	\$ 2,398
Total Revenues	\$ 6,781	\$ 11,742	\$ 2,398	\$ 2,398

Municipal Court Truancy Prevention 049-4900



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Supplies	\$ 1,178	\$ 5,000	\$ 5,000	\$ 5,000
Total	\$ 1,178	\$ 5,000	\$ 5,000	\$ 5,000



**FY 21-22 Budget Summary
Municipal Court Jury Fund**

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 208	\$ 208	\$ 858	\$ -	\$ 858	\$ -	\$ -
Revenues:								
Revenues	\$ -	\$ -	\$ 650	\$ 615	\$ -	\$ 615	\$ 615	#DIV/0!
Total Revenues	\$ -	\$ -	\$ 650	\$ 615	\$ -	\$ 615	\$ 615	#DIV/0!
Total Resources:	\$ -	\$ 208	\$ 858	\$ 1,473	\$ -	\$ 1,473	\$ 615	295.7%
Expenditures:								
Municipal Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
New Fund Balance:		\$ 208	\$ 858	\$ 1,473		\$ 1,473		

Municipal Court Jury Fund Revenues

Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
5510 - Traffic and Criminal Fines	\$ -	\$ -	\$ 650	\$ 615
Fines and Forfeitures Subtotal	\$ -	\$ -	\$ 650	\$ 615
Total Revenues	\$ -	\$ -	\$ 650	\$ 615

Municipal Court Jury Fund 103-1070



Expenditure Summary for FY 2021 - 2022

Actual	Amended	Estimated	Budgeted
2019-2020	2020-2021	2020-2021	2021-2022

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FY 21-22 Budget Summary
Municipal Court Time Payment Reimbursement Fee

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 3,921	\$ 3,921	\$ 14,121	\$ -	\$ 14,121	\$ -	\$ -
Revenues:								
Revenues	\$ 3,921	\$ -	\$ 10,200	\$ 10,504	\$ -	\$ 10,504	\$ 10,504	#DIV/0!
Total Revenues	\$ 3,921	\$ -	\$ 10,200	\$ 10,504	\$ -	\$ 10,504	\$ 10,504	#DIV/0!
Total Resources:	\$ 3,921	\$ 3,921	\$ 14,121	\$ 24,625	\$ -	\$ 24,625	\$ 10,504	267.9%
Expenditures:								
Municipal Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
New Fund Balance:		\$ 3,921	\$ 14,121	\$ 24,625		\$ 24,625		

Municipal Court Time Payment Reimbursement Fee Fund Revenues

Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
5510 - Traffic and Criminal Fines	\$ -	\$ -	\$ 10,200	\$ 10,504
Fines and Forfeitures Subtotal	\$ -	\$ -	\$ 10,200	\$ 10,504
Total Revenues	\$ -	\$ -	\$ 10,200	\$ 10,504

Municipal Court Time Payment Reimbursement Fee 104-1070



Expenditure Summary for FY 2021 - 2022

Actual	Amended	Estimated	Budgeted
2019-2020	2020-2021	2020-2021	2021-2022

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FLEET SERVICES FUND

**FY 21-22 Budget Summary
Fleet Services Fund**

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 363,277	\$ 363,277	\$ 148,058	\$ -	\$ 148,058	\$ -	0.0%
Revenues:								
Revenues	\$ 2,588,030	\$ 2,419,672	\$ 2,394,898	\$ 2,422,375	\$ -	\$ 2,422,375	\$ 2,703	0.1%
Total Revenues	\$ 2,588,030	\$ 2,419,672	\$ 2,394,898	\$ 2,422,375	\$ -	\$ 2,422,375	\$ 2,703	0.1%
Total Resources:	\$ 2,588,030	\$ 2,782,949	\$ 2,758,175	\$ 2,570,433	\$ -	\$ 2,570,433	\$ 2,703	0.1%
Expenditures:								
Fleet Services	\$ 2,380,936	\$ 2,461,416	\$ 2,610,117	\$ 2,317,109	\$ 36,285	\$ 2,353,394	\$ (108,022)	-4.4%
Total Expenditures	\$ 2,380,936	\$ 2,461,416	\$ 2,610,117	\$ 2,317,109	\$ 36,285	\$ 2,353,394	\$ (108,022)	-4.4%
New Fund Balance:		\$ 321,533	\$ 148,058	\$ 253,324		\$ 217,039		
30-Day Operating Reserve: Over/(Under):						\$ 196,118 20,922		
Breakdown of Transfer Out:								
General Fund				\$ 277,290				
W&S Operating Fund				46,671				
Facilities Management Fund				430				
OJCC Fund				2,609				
Vehicle & Equipment Replacement Fund				7,558				
Total				\$ 334,558				

**FY 21-22 Supplemental Requests
Fleet Services Fund**

Department/Division		ID	Supplemental Request Title	Requested Amount ¹	FY 20-21 Purchase ²	FY 21-22 Approved ³	Type
052-5200	Fleet Services	724	Fleet Technician III	\$ 90,222	\$ -	\$ -	New Personnel
052-5200	Fleet Services	766	Fleet Technician II	87,311	-	-	New Personnel
052-5200	Fleet Services	824	Automotive Vehicle Lift	22,000	-	-	New Equipment
052-5200	Fleet Services	946	VERF contribution - Fleet Dept.	7,558	-	7,558	VERF
052-5200	Fleet Services	1027	2% Salary Market Adjustment	14,221	-	14,221	Enhanced Program
052-5200	Fleet Services	1037	3.5% MERIT Non-Civil Service Only	14,506	-	14,506	Enhanced Program
Fleet Services Total				\$ 235,818	\$ -	\$ 36,285	

Definitions:

1. Requested Amount - The total cost of the project. Also, the cost that was requested through the supplemental request.
2. FY 20-21 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 21-22 Approved - These items are included in the Operating Budget as supplementals.

Notes:

If there is no funding listed in the FY20-21 Purchase or FY21-22 Approved columns, then the supplemental request was not approved.

Fleet Services Fund Revenues

Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
5151 - Fuel	\$ 76,123	\$ 103,723	\$ 89,771	\$ 106,426
5152 - Parts	1,111,448	957,625	993,972	957,625
5153 - Labor	889,699	812,551	795,060	812,551
5154 - Sublets	416,545	488,702	466,607	488,702
5155 - Carwash	18,264	16,611	19,167	16,611
5156 - Miscellaneous	40,505	40,460	30,080	40,460
Charges for Sales and Services Subtotal	\$ 2,552,584	\$ 2,419,672	\$ 2,394,657	\$ 2,422,375
6010 - Interest On Investments	1,002	-	131	-
Investment Income Subtotal	\$ 1,002	\$ -	\$ 131	\$ -
6060 - Unanticipated Revenues	-	-	110	-
6951 - Gain On Sale Of Cap Asset	34,444	-	-	-
Miscellaneous Subtotal	\$ 34,444	\$ -	\$ 110	\$ -
Total Revenues	\$ 2,588,030	\$ 2,419,672	\$ 2,394,898	\$ 2,422,375



The Fleet Services Division is an internal service fund that's responsible for managing and maintaining over 963 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 155 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 2020 - 2021

- ✓ Placed 10th in the "100 Best Fleets In North America"
- ✓ Earned Honorable mentions in "Leading Fleets"
- ✓ Earned ASE Automotive Service Excellence Blue Seal Certification
- ✓ Obtained a total of 155 ASE/EVT/Up-Fit certifications
- ✓ Completed new Fleet Facility

Goals & Objectives for FY 2021 - 2022

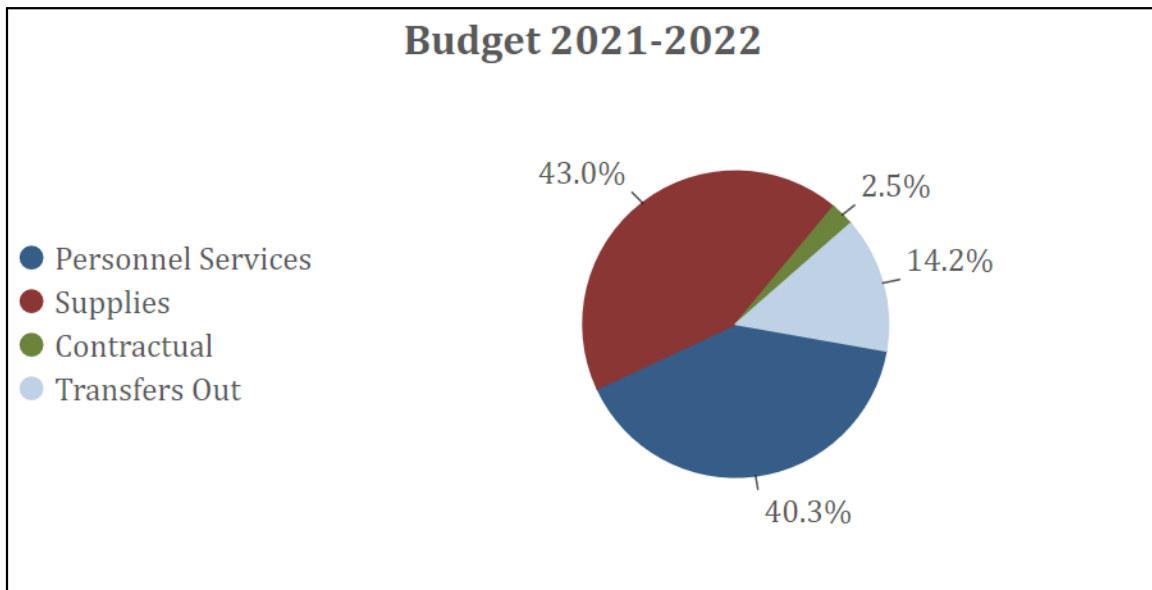
- Apply for "Leading Fleets" Award
- Apply for "100 Best Fleets in North America"
- Earn ASE Automotive Service Excellent Blue Seal Certification"
- Implement in-house monthly safety training for technicians
- Certify two Fleet Technicians to EVT Master Certified
- Increase ASE/EVT/Up-Fit certifications
- Reduce Fire Department Pumper/Ladder downtime

Fleet Services 052-5200



Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Personnel Services	\$ 929,145	\$ 1,017,432	\$ 982,633	\$ 948,184
Supplies	1,410,027	1,012,609	1,020,841	1,011,809
Contractual	33,829	61,675	58,843	58,843
Capital Outlay	-	69,700	57,800	-
Transfers Out	7,936	300,000	490,000	334,558
Total	\$ 2,380,937	\$ 2,461,416	\$ 2,610,117	\$ 2,353,394



Performance Measures	Actual 2018-2019	Actual 2019-2020	Estimated 2020-2021	Budgeted 2021-2022
Fleet Availability (%)	98	94	95	95
Scheduled Hours (%)	97	95	97	95
Non-Scheduled Hours (%)	3	5	5	-
Total Labor Hours	9,794	12,674	11,200	11,200
Captured Parts Warranty - Parts/Labor	\$99,479	\$75,360	\$75,693	\$75,000
Number of Work Orders	4,347	4,540	4,000	4,000

Supplemental Budget Requests

2% Salary Market Adjustment	\$14,221
3.5% MERIT Non-Civil Service Only	\$14,506

Fleet Services 052-5200



VERF Contribution - Fleet Dept.

\$7,558



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SELF-FUNDED INSURANCE FUND

**FY 21-22 Budget Summary
Self Funded Insurance Fund**

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 4,424,622	\$ 4,424,622	\$ 3,809,089	\$ -	\$ 3,809,089	\$ -	\$ -
Revenues:								
Revenues	\$ 12,482,843	\$ 10,864,943	\$ 10,835,128	\$ 10,679,006	\$ -	\$ 10,679,006	\$ (185,937)	-1.7%
Total Revenues	\$ 12,482,843	\$ 10,864,943	\$ 10,835,128	\$ 10,679,006	\$ -	\$ 10,679,006	\$ (185,937)	-1.7%
Total Resources:	\$ 12,482,843	\$ 15,289,565	\$ 15,259,750	\$ 14,488,095	\$ -	\$ 14,488,095	\$ (185,937)	-1.2%
Expenditures:								
SFIF	\$ 11,709,863	\$ 12,210,262	\$ 11,450,661	\$ 12,322,890	\$ -	\$ 12,322,890	\$ 112,628	0.9%
Total Exp	\$ 11,709,863	\$ 12,210,262	\$ 11,450,661	\$ 12,322,890	\$ -	\$ 12,322,890	\$ 112,628	0.9%
New Fund Balance:		\$ 3,079,303	\$ 3,809,089	\$ 2,165,205		\$ 2,165,205		

Self Funded Insurance Fund Revenues

Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
5150 - Service Charges	\$ 12,449,731	\$ 10,864,943	\$ 10,835,128	\$ 10,679,006
Charges for Sales and Services Subtotal	\$ 12,449,731	\$ 10,864,943	\$ 10,835,128	\$ 10,679,006
6010 - Interest On Investments	33,112	-	-	-
Investment Income Subtotal	\$ 33,112	\$ -	\$ -	\$ -
Total Revenues	\$ 12,482,843	\$ 10,864,943	\$ 10,835,128	\$ 10,679,006

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	16.3%
21-22	\$ 12,123	\$ 429	\$ 48	\$ 12,600	-17.4%

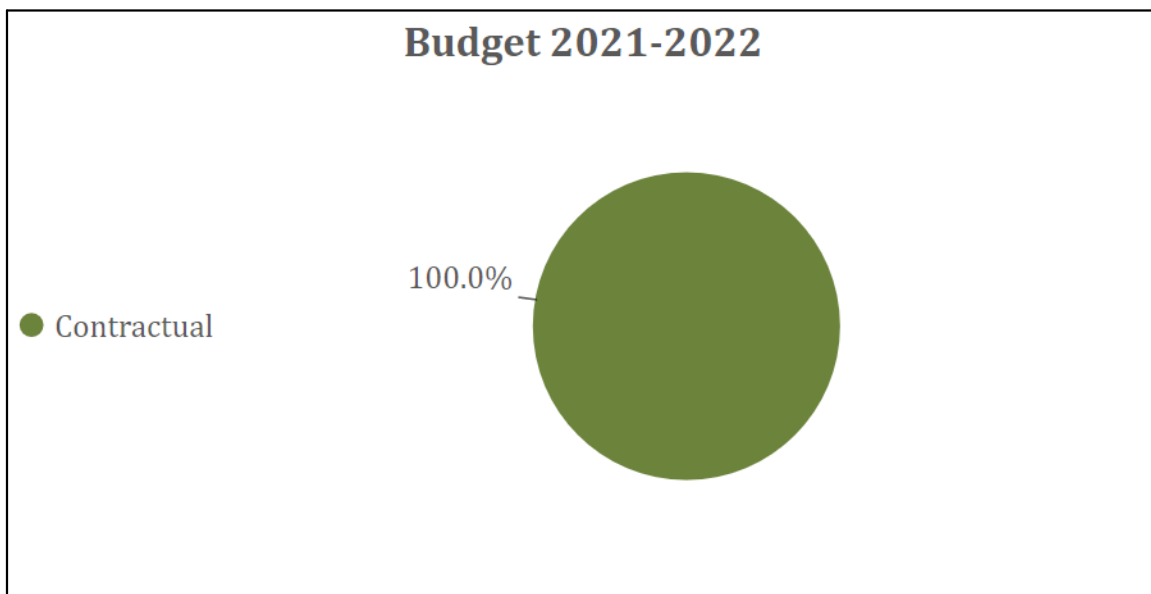
Self Funded Insurance 081-8100



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 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ 11,709,863	\$ 12,210,262	\$ 11,450,661	\$ 12,322,890
Total	\$ 11,709,863	\$ 12,210,262	\$ 11,450,661	\$ 12,322,890





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LONGMIRE CREEK ESTATES PID FUND

FY 21-22 Budget Summary
Longmire Creek Estates PID Fund

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 17,004	\$ 17,004	\$ 27,097	\$ -	\$ 27,097	\$ -	0.0%
Revenues:								
Revenues	\$ 66,328	\$ 63,895	\$ 73,838	\$ 73,560	\$ -	\$ 73,560	\$ 9,665	15.1%
Total Revenues	\$ 66,328	\$ 63,895	\$ 73,838	\$ 73,560	\$ -	\$ 73,560	\$ 9,665	15.1%
Total Resources:	\$ 66,328	\$ 80,899	\$ 90,842	\$ 100,657	\$ -	\$ 100,657	\$ 9,665	11.9%
Expenditures:								
Longmire Creek	\$ 61,219	\$ 58,745	\$ 63,745	\$ 63,887	\$ -	\$ 63,887	\$ 5,142	8.8%
Total Expenditures	\$ 61,219	\$ 58,745	\$ 63,745	\$ 63,887	\$ -	\$ 63,887	\$ 5,142	8.8%
New Fund Balance:		\$ 22,154	\$ 27,097	\$ 36,770		\$ 36,770		
Breakdown of Transfer Out:								
						\$ 58,887		
						\$ 58,887		

Longmire Creek Estates PID Fund Revenues

Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6020 - Penalty and Interest	\$ 205	\$ -	\$ 139	\$ -
Penalties and Interest Subtotal	\$ 205	\$ -	\$ 139	\$ -
6075 - PID Assessment Revenue	66,123	63,895	73,699	73,560
Miscellaneous Subtotal	\$ 66,123	\$ 63,895	\$ 73,699	\$ 73,560
Total Revenues	\$ 66,328	\$ 63,895	\$ 73,838	\$ 73,560

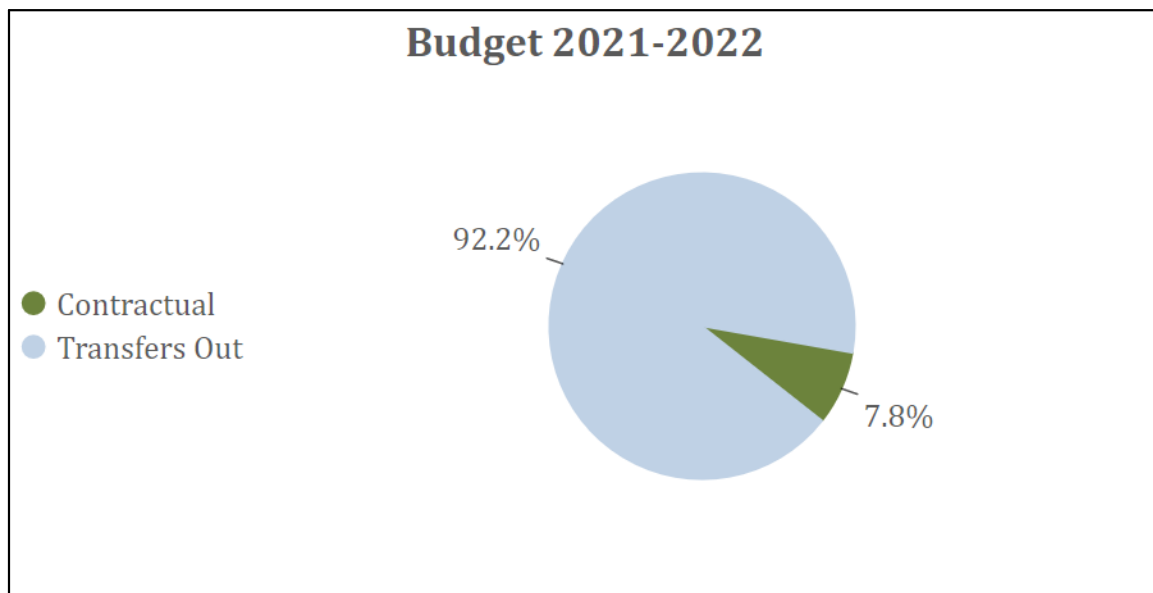
Longmire Creek Estates PID 082-8210



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 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ 4,510	\$ -	\$ 5,000	\$ 5,000
Transfers Out	56,709	58,745	58,745	58,887
Total	\$ 61,219	\$ 58,745	\$ 63,745	\$ 63,887



WEDGEWOOD FALLS PID FUND

**FY 21-22 Budget Summary
Wedgewood Falls PID Fund**

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 81,155	\$ 81,155	\$ 131,785	\$ -	\$ 131,785	\$ -	0.0%
Revenues:								
Revenues	\$ 163,408	\$ 164,246	\$ 169,400	\$ 169,400	\$ -	\$ 169,400	\$ 5,154	3.1%
Total Revenues	\$ 163,408	\$ 164,246	\$ 169,400	\$ 169,400	\$ -	\$ 169,400	\$ 5,154	3.1%
Total Resources:	\$ 163,408	\$ 245,401	\$ 250,555	\$ 301,185	\$ -	\$ 301,185	\$ 5,154	2.1%
Expenditures:								
Wedgewood Falls	\$ 123,860	\$ 118,694	\$ 118,770	\$ 118,982	\$ -	\$ 118,982	\$ 288	0.2%
Total Expenditures	\$ 123,860	\$ 118,694	\$ 118,770	\$ 118,982	\$ -	\$ 118,982	\$ 288	0.2%
New Fund Balance:		\$ 126,707	\$ 131,785	\$ 182,203		\$ 182,203		
Breakdown of Transfer Out:								
						\$ 118,982		
						\$ 118,982		

Wedgeood Falls PID Fund Revenues

Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6020 - Penalty and Interest	\$ 205	\$ -	\$ 263	\$ 263
Penalties and Interest Subtotal	\$ 205	\$ -	\$ 263	\$ 263
6075 - PID Assessment Revenue	163,203	164,246	169,137	169,137
Miscellaneous Subtotal	\$ 163,203	\$ 164,246	\$ 169,137	\$ 169,137
Total Revenues	\$ 163,408	\$ 164,246	\$ 169,400	\$ 169,400

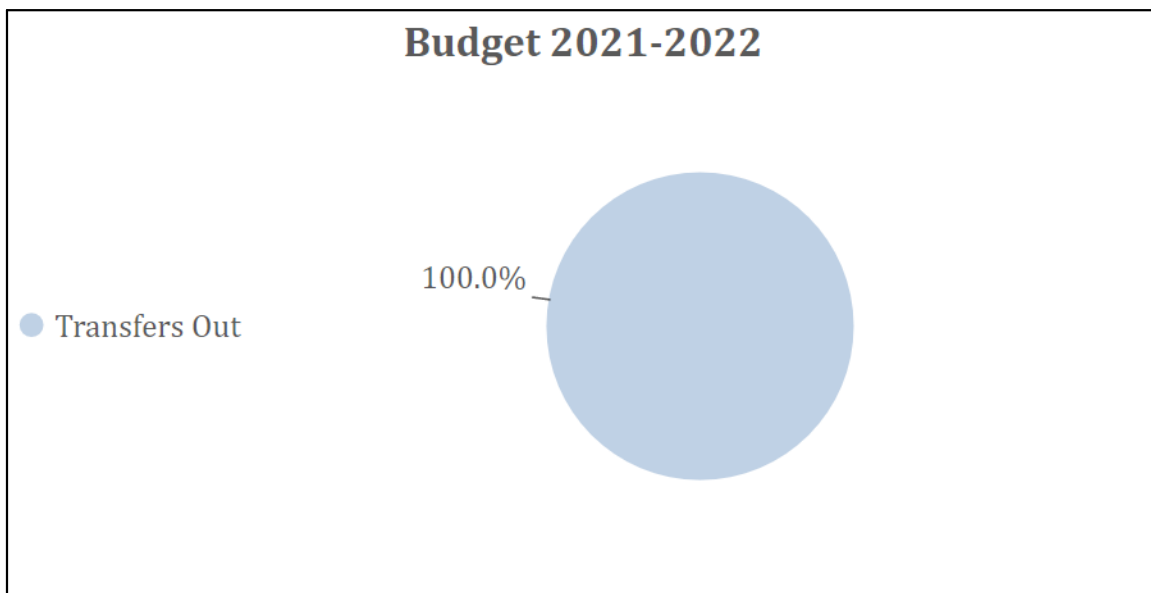
Wedgewood Falls PID 083-8310



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 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ 9,280	\$ -	\$ 76	\$ -
Transfers Out	114,580	118,694	118,694	118,982
Total	\$ 123,860	\$ 118,694	\$ 118,770	\$ 118,982



SHADOW LAKES PID FUND

**FY 21-22 Budget Summary
Shadow Lakes PID Fund**

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 141,855	\$ 141,855	\$ 68,875	\$ -	\$ 68,875	\$ -	0.0%
Revenues:								
Revenues	\$ -	\$ 177,800	\$ 178,606	\$ 177,800	\$ -	\$ 177,800	\$ -	0.0%
Total Revenues	\$ -	\$ 177,800	\$ 178,606	\$ 177,800	\$ -	\$ 177,800	\$ -	0.0%
Total Resources:	\$ -	\$ 319,655	\$ 320,461	\$ 246,675	\$ -	\$ 246,675	\$ -	0.0%
Expenditures:								
Shadow Lakes PID	\$ -	\$ 177,294	\$ 251,586	\$ 177,294	\$ -	\$ 177,294	\$ -	0.0%
Total Expenditures	\$ -	\$ 177,294	\$ 251,586	\$ 177,294	\$ -	\$ 177,294	\$ -	0.0%
New Fund Balance:		\$ 142,361	\$ 68,875	\$ 69,381		\$ 69,381		
Breakdown of Transfer Out:								
						\$ 168,294		
						\$ 168,294		

Shadow Lakes PID Fund Revenues

Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6020 - Penalty and Interest	\$ -	\$ -	\$ 403	\$ -
Penalties and Interest Subtotal	\$ -	\$ -	\$ 403	\$ -
6075 - PID Assessment Revenue	-	177,800	178,203	177,800
Miscellaneous Subtotal	\$ -	\$ 177,800	\$ 178,203	\$ 177,800
Total Revenues	\$ -	\$ 177,800	\$ 178,606	\$ 177,800

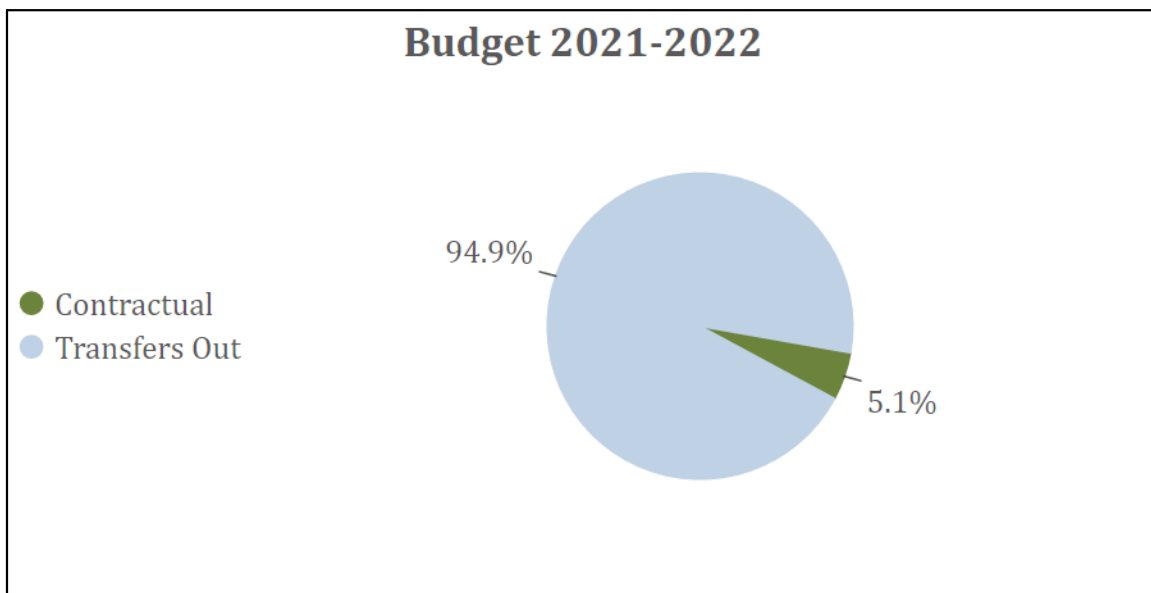
Shadow Lakes PID 084-8410



The Shadow Lakes PID Fund is a Special Revenue Fund used to account for revenues and expenditures related to the Estates of Shadow Lakes residential development. Revenues include collections of assessments in the Public Improvement District (PID) established by Ordinance in 2013. The City reimbursed the developer for costs of drainage, water, wastewater, erosion control, landscaping, and paving and will finance those costs with debt payments beginning in FY 21-22 and end in FY 39-40.

Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Contractual	\$ -	\$ 9,000	\$ 7,000	\$ 9,000
Capital Outlay	-	-	125,000	-
Transfers Out	-	168,294	119,586	168,294
Total	\$ -	\$ 177,294	\$ 251,586	\$ 177,294



ANIMAL SHELTER RESERVE FUND

**FY 21-22 Budget Summary
Animal Shelter Reserve Fund**

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ 329,733	\$ 329,733	\$ 495,883	\$ -	\$ 495,883	\$ -	0.0%
Revenues:								
Revenues	\$ 223,285	\$ 179,400	\$ 179,400	\$ 179,400	\$ -	\$ 179,400	\$ -	0.0%
Total Revenues	\$ 223,285	\$ 179,400	\$ 179,400	\$ 179,400	\$ -	\$ 179,400	\$ -	0.0%
Total Resources:	\$ 223,285	\$ 509,133	\$ 509,133	\$ 675,283	\$ -	\$ 675,283	\$ -	0.0%
Expenditures:								
Animal Shelter	\$ 100,624	\$ 13,250	\$ 13,250	\$ 13,250	\$ -	\$ 13,250	\$ -	0.0%
Total Expenditures	\$ 100,624	\$ 13,250	\$ 13,250	\$ 13,250	\$ -	\$ 13,250	\$ -	0.0%
New Fund Balance:		\$ 495,883	\$ 495,883	\$ 662,033		\$ 662,033		

Animal Shelter Reserve Fund Revenues

Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6106 - Intergovernmental - Local	\$ 179,400	\$ 179,400	\$ 179,400	\$ 179,400
6110 - Insurance Proceeds	43,885	-	-	-
Miscellaneous Subtotal	\$ 43,885	\$ -	\$ -	\$ -
Total Revenues	\$ 223,285	\$ 179,400	\$ 179,400	\$ 179,400

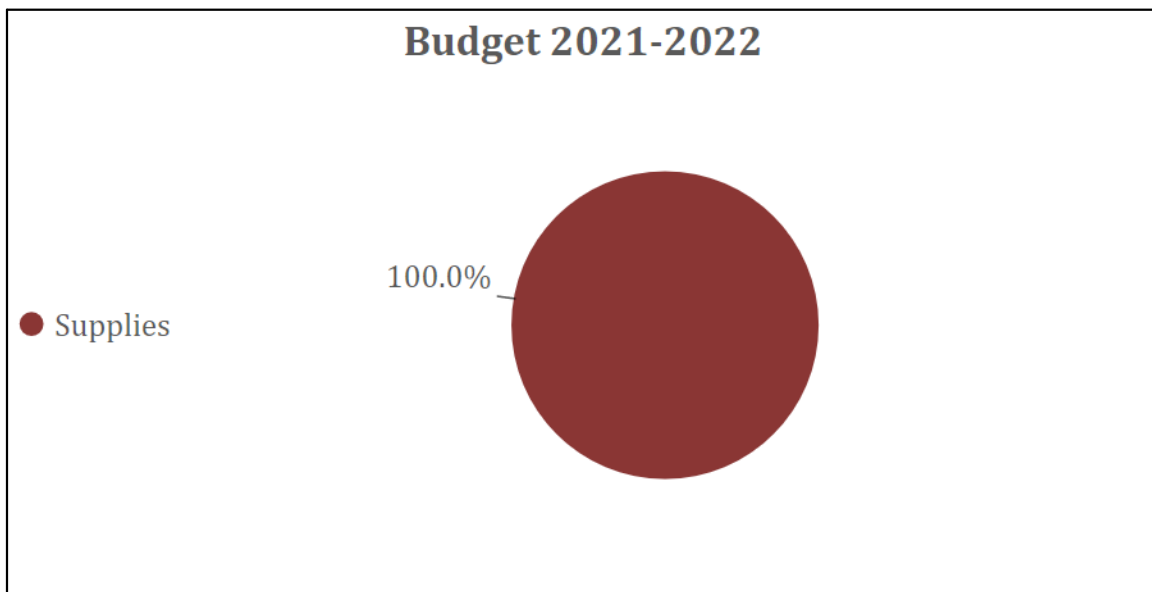
Animal Shelter Reserve 088-1206



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 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Supplies	\$ 12,874	\$ 13,250	\$ 13,250	\$ 13,250
Contractual	87,750	-	-	-
Total	\$ 100,624	\$ 13,250	\$ 13,250	\$ 13,250



TECHNOLOGY REPLACEMENT FUND

**FY 21-22 Budget Summary
Technology Replacement Fund**

Type	Actual FY 19-20	Amended FY 20-21	Estimate FY 20-21	Base FY 21-22	Supplemental FY 21-22	Proposed FY 21-22	Dollar + / -	Percent + / -
Beginning Fund Balance:		\$ -	\$ -	\$ 8,096	\$ -	\$ 8,096	\$ -	N/A
Revenues:								
Revenues	\$ -	\$ 805,074	\$ 805,074	\$ 975,000	\$ -	\$ 975,000	\$ 169,926	21.1%
Total Revenues	\$ -	\$ 805,074	\$ 805,074	\$ 975,000	\$ -	\$ 975,000	\$ 169,926	21.1%
Total Resources:	\$ -	\$ 805,074	\$ 805,074	\$ 983,096	\$ -	\$ 983,096	\$ 169,926	21.1%
Expenditures:								
Information Technology	\$ -	\$ 792,754	\$ 796,978	\$ 983,096	\$ -	\$ 983,096	\$ 190,342	24.0%
Total Expenditures	\$ -	\$ 792,754	\$ 796,978	\$ 983,096	\$ -	\$ 983,096	\$ 190,342	24.0%
New Fund Balance:		\$ 12,320	\$ 8,096	\$ -		\$ -		

Breakdown of Transfer In:

General Fund	\$ 832,715
W&S Operating Fund	128,662
CIDC General Fund	7,568
HOT Fund	6,055
Total	\$ 975,000

**FY 21-22 Supplemental Requests
Technology Replacement Fund**

Department / Division		Supplemental Request Title	Requested TR Funding	Approved TR Funding	Type
150-1130	Technology Replacement	iPad Cost	\$ 25,950	\$ 25,950	Technology Replacement Fund
150-1130	Technology Replacement	Laptop Costs	55,900	55,900	Technology Replacement Fund
150-1130	Technology Replacement	Desktop Cost	128,400	128,400	Technology Replacement Fund
150-1130	Technology Replacement	Desktop Shared Cost	23,100	23,100	Technology Replacement Fund
150-1130	Technology Replacement	Patrol MDT Cost	101,400	101,400	Technology Replacement Fund
150-1130	Technology Replacement	Switches/Routers	9,000	9,000	Technology Replacement Fund
150-1130	Technology Replacement	Storage	488,500	488,500	Technology Replacement Fund
150-1130	Technology Replacement	Firewalls	57,222	57,222	Technology Replacement Fund
150-1130	Technology Replacement	UPS - 5 Year Asset	8,000	8,000	Technology Replacement Fund
150-1130	Technology Replacement	VOIP Phones	82,680	82,680	Technology Replacement Fund
150-1130	Technology Replacement	Wireless Access Points (8 units)	6,400	6,400	Technology Replacement Fund
Technology Replacement Total			\$ 986,552	\$ 986,552	

Technology Replacement Fund Revenues

	Account	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
6550 - Transfer In		\$ -	\$ 805,074	\$ 805,074	\$ 975,000
Transfers In Subtotal		\$ -	\$ 805,074	\$ 805,074	\$ 975,000
Total Revenues		\$ -	\$ 805,074	\$ 805,074	\$ 975,000

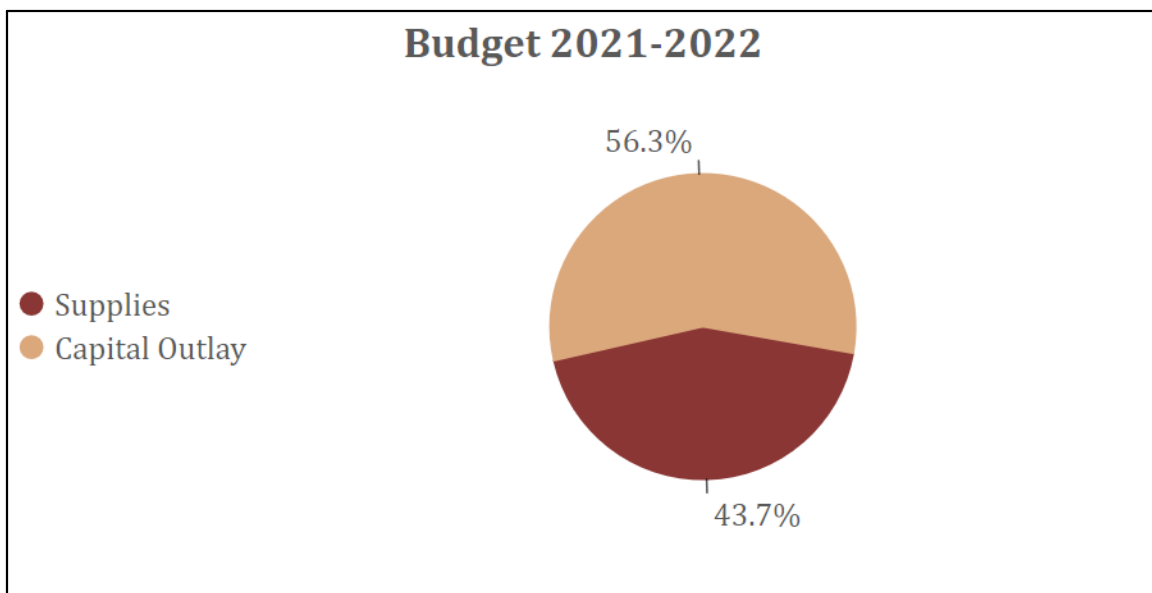
Technology Replacement Fund 150-1130



This fund is used for funding information technology hardware and related items at the end of their specified economic lives.

Expenditure Summary for FY 2021 - 2022

	Actual 2019-2020	Amended 2020-2021	Estimated 2020-2021	Budgeted 2021-2022
Supplies	\$ -	\$ 317,754	\$ 321,978	\$ 429,238
Capital Outlay	-	475,000	475,000	553,858
Total	\$ -	\$ 792,754	\$ 796,978	\$ 983,096





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October 1, 2021

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, 2021, through September 30, 2022). 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 21-22, by category, are as follows:

Category	# of Projects	FY 21-22 Budget
Streets	27	\$ 61,573,000
Signals	9	2,940,000
Facilities	2	4,213,000
Parks	2	259,000
Drainage	2	2,727,000
Transportation Grants	0	-
	42	\$ 71,712,000

Water and Sewer Capital Projects

The Water and Sewer capital projects budgeted for FY 21-22, by category, are as follows:

Category	# of Projects	FY 21-22 Budget
Water	12	\$ 40,660,000
Sewer	12	41,043,000
	24	\$ 81,703,000

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 21-22 CIP are for installing infrastructure such as streets, signals, water, and sewer improvements specifically for this expansion.

Category	# of Projects	FY 21-22 Budget
Streets	0	\$ -
Signals	0	-
Water	0	-
Sewer	0	-
	0	\$ -

Conroe Convention Center Capital Projects

In FY 19-20 the City of Conroe purchased 7.5 acres of land in Grand Central Park. The site will be used to construct a convention center and full-service hotel. The projects below are related to the design and construction of the convention center and parking garage.

Category	# of Projects	FY 21-22 Budget
Facilities	1	\$ 28,500,000
	1	\$ 28,500,000

Other capital funds will be budgeted in FY 21-22, 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 Conroe Municipal Management District No. 1 (Conroe MMD #1) in 2013, 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 a 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 Conroe MMD #1 in 2013, 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 \$8,649,473 plus interest, in accordance with the terms of the agreement. Payments are based on the 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.

Fund 222 - American Rescue Plan Act

In FY 20-21 this fund was established to account for the revenues and expenditures related to the American Rescue Plan Act Grant. This grant was awarded to the City in the amount of \$15,844,218, with the first half being received in FY 20-21, and the second half being awarded over the next two years. The grant funds will be used for the following water and sewer projects: Water Rehab - Tanglewood Phase 2, Water Rehab - Sunset Ridge, Water Line Rehab - East Semands Street Area, Trunk Line Replacement - Stewarts Creek (Avenue M to Hwy 105), Sewer Rehab - Sunset Ridge, Trunk Line Rehab - Lower Stewarts Creek (S. Loop 336 - IH 45), and other water and sewer projects around the city.

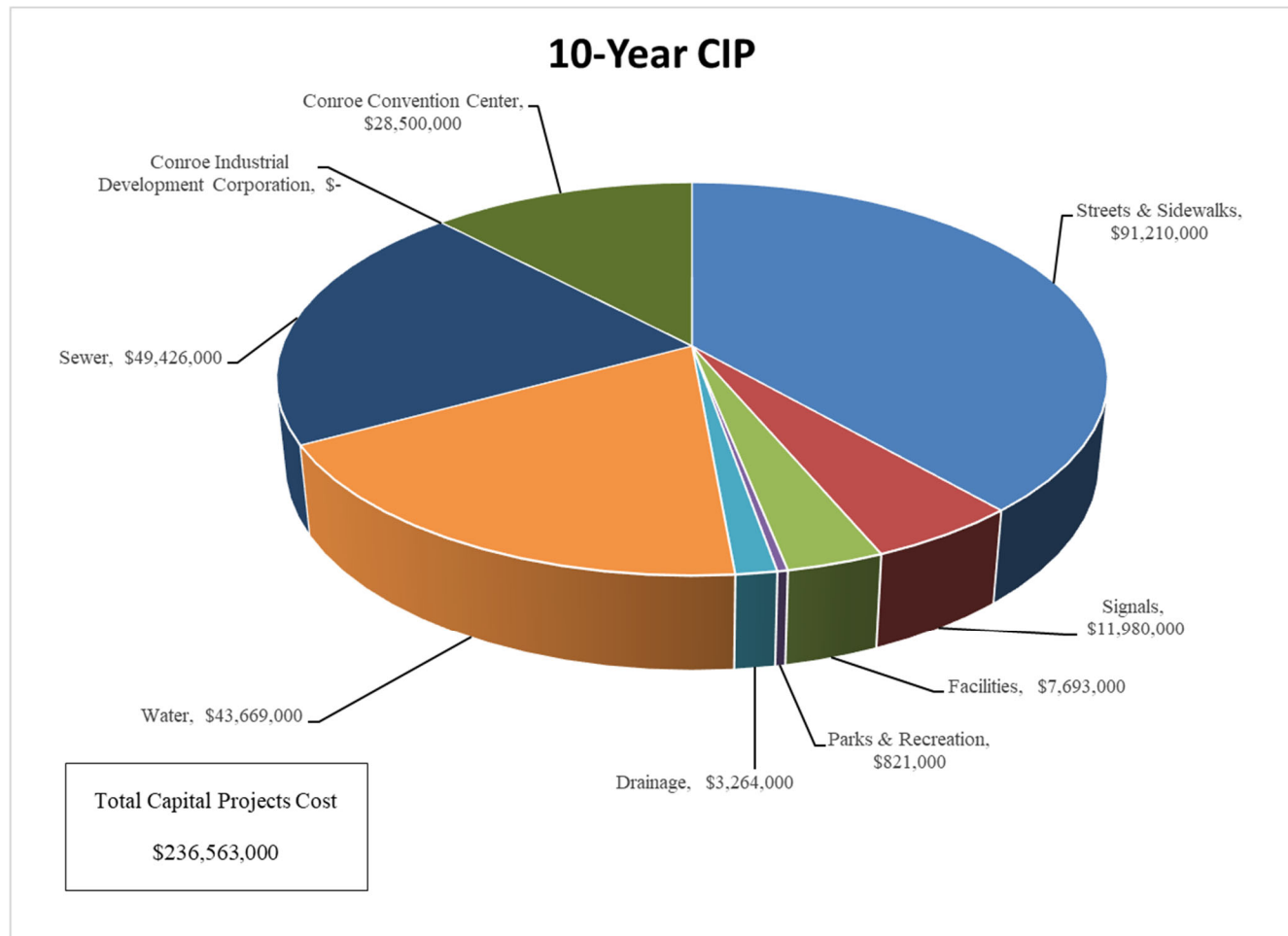
Impact on the Operating Budget

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 \$19,695,705. 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 \$21,058,639. These costs are projected for the operations of the new wastewater treatment plant and will have to be funded by water and 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 \$236,563,000 with the first year being \$197,359,000. The largest costs in the 10-year CIP are for streets, facilities, 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,

Jody Czajkoski

Jody Czajkoski
Mayor

**City of Conroe
Summary of Operating Budget Impact
FY 2021-2022**

General Government Capital Projects

Project	Project Code	2022	2023	2024	2025	2026	2027-2031	TOTAL PROJECT COST
Revenues:								
None		-	-	-	-	-	-	-
Total Revenues		-	-	-	-	-	-	-
Expenditures:								
Fire Department - Fire Station #8	TBD	-	1,815,421	1,963,146	2,034,298	2,109,062	11,773,778	19,695,705
Total Expenditures		\$ -	\$ 1,815,421	\$ 1,963,146	\$ 2,034,298	\$ 2,109,062	\$ 11,773,778	\$ 19,695,705

Water and Sewer Capital Projects

Project	Project Code	2022	2023	2024	2025	2026	2027-2031	TOTAL PROJECT COST
Revenues:								
None		-	-	-	-	-	-	-
Total Revenues		-	-	-	-	-	-	-
Expenditures:								
Treatment Plant - Construction of New Plant (Phase IV)	975	2,017,814	1,878,289	1,933,035	1,989,627	2,048,143	11,191,731	21,058,639
Total Expenditures		\$ 2,017,814	\$ 1,878,289	\$ 1,933,035	\$ 1,989,627	\$ 2,048,143	\$ 11,191,731	\$ 21,058,639

CERTIFICATE FOR ORDINANCE

I.

On the 9th day of September, 2021, the City Council of the City of Conroe, Texas, consisting of the following qualified members, to-wit: **Jody Czajkoski, Mayor; Raymond McDonald, Mayor Pro Tem; Council Members Duke Coon, Todd Yancey, Curt Maddux and Marsha Porter**, 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: **Council Member Curt Maddux**. 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. 2580-21

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, 2021, AND ENDING SEPTEMBER 30, 2022; APPROPRIATING FUNDS IN ACCORDANCE WITH THE BUDGET; PROVIDING FOR EFFECTIVE DATE AND ORDAINING OTHER RELATED MATTERS

III.

Upon motion of Council Member Coon, seconded by Council Member Yancey, 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 9th day of September, 2021.


SOCO M. GORJON, City Secretary

ORDINANCE NO. 2580-21

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, 2021, AND ENDING SEPTEMBER 30, 2022; 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, 2021, and ending September 30, 2022; 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, 2021, and ending September 30, 2022.

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 21-22

General Government

Streets	\$ 61,573,000
Signals	2,940,000
Facilities	4,213,000
Parks	259,000
Drainage	2,727,000
Transportation Grants	-
Total	<u><u>\$ 71,712,000</u></u>

Water and Sewer

Water	\$ 40,660,000
Sewer	41,043,000
Total	<u><u>\$ 81,703,000</u></u>

Conroe Convention Center

Facilities	\$ 28,500,000
Total	<u><u>\$ 28,500,000</u></u>

American Rescue Act

Water	\$ 7,745,000
Sewer	7,699,000
Total	<u><u>\$ 15,444,000</u></u>

Total FY 21-22 Appropriation


\$ 197,359,000

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 9th day of September, 2021.



JODY CZAIKOSKI, Mayor

APPROVED AS TO FORM:



GARY A. SCOTT, 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 2021-2022 Adopted

Streets:

Project Title	Project Code	Rank	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	Total Project Cost	Total Other Sources	Notes	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	New Debt
Road Widening with Improvements - Old Conroe Road South Section (H-GAC/TxDOT Part.)	G58	C	13,310,000	-	-	-	-	-	13,310,000	14,490,000	17	-	-	-	-	-	-	-
Street Rehab - Tanglewood/Briarwood Phase 1A	G85	C	3,784,000	-	-	-	-	-	3,784,000	-		-	-	-	-	-	-	-
Road Widening with Improvements - TIRZ #3 - Old Conroe Road North Section	H31	C	12,433,000	-	-	-	-	-	12,433,000	-		10,000,000	-	-	-	-	-	10,000,000
Street Rehab - Sherman Area	H40	C	2,994,000	-	-	-	-	-	2,994,000	-		-	-	-	-	-	-	-
Street Rehab - Wiggings Village	H41	C	999,000	-	-	-	-	-	999,000	-		-	-	-	-	-	-	-
Street Rehab - Sunset Ridge	H42	C	2,345,000	-	-	-	-	-	2,345,000	-		-	-	-	-	-	-	-
Railroad Crossing Quiet Zone Upgrades - Downtown	H43	C	1,935,000	-	-	-	-	2,000,000	3,935,000	-		-	-	-	-	2,000,000	-	2,000,000
Sidewalk - Metcalf	H46	C	311,000	-	-	-	-	-	311,000	-		-	-	-	-	-	-	-
Sidewalk - River Pointe Drive	H47	C	256,000	-	-	-	-	-	256,000	-		-	-	-	-	-	-	-
Hike & Bike Trail - Alligator Creek - Option 1	H48	C	1,997,000	-	-	-	-	-	1,997,000	-		-	-	-	-	-	-	-
Underground Electrical Conversion - Downtown Alleys	I01	C	1,528,000	-	-	-	-	-	1,528,000	-		1,303,000	-	-	-	-	-	1,303,000
Roadway Extension - Mike Meador Boulevard	I02	C	1,724,000	-	-	-	-	-	1,724,000	-		1,000,000	-	-	-	-	-	1,000,000
Street Rehab - Tanglewood/Briarwood Phase 2A	I03	C	1,241,000	-	-	-	-	-	1,241,000	-		586,000	-	-	-	-	-	586,000
Street Realignment - Dallas and Roberson Intersection	I04	C	660,000	-	-	-	-	-	660,000	-		-	-	-	-	-	-	-
Roadway Widening - Old Montgomery Road	I05	C	2,000,000	-	-	-	-	-	2,000,000	-		-	-	-	-	-	-	-
Sidewalk - Dallas, San Jacinto and North Thompson	I06	C	486,000	-	-	-	-	-	486,000	-		-	-	-	-	-	-	-
Sidewalk - Davis - From Pacific to 10th Street	I07	C	1,422,000	-	-	-	-	-	1,422,000	-		1,400,000	-	-	-	-	-	1,400,000
Sidewalks - Longmire Way	I08	C	229,000	-	-	-	-	-	229,000	-		-	-	-	-	-	-	-
Sidewalks - Flournoy Park	I09	C	93,000	-	-	-	-	-	93,000	-		-	-	-	-	-	-	-
Sidewalks - Lions Park	I10	C	102,000	-	-	-	-	-	102,000	-		-	-	-	-	-	-	-
Street Rehab - North 6th Street Area	I24	C	2,000,000	-	-	-	-	-	2,000,000	-		-	-	-	-	-	-	-
Sidewalk - Loop 336 North	TBD	C	194,000	-	-	-	-	-	194,000	-		194,000	-	-	-	-	-	194,000
Street Rehab - Rivershire Area	TBD	C	2,310,000	-	-	-	-	-	2,310,000	-		2,310,000	-	-	-	-	-	2,310,000
Street Rehab - Tanglewood/Briarwood Phase 1B	TBD	C	2,040,000	-	-	-	-	-	2,040,000	-		2,040,000	-	-	-	-	-	2,040,000
Street Rehab - Tanglewood/Briarwood Phase 2B	TBD	C	-	1,379,000	1,307,000	-	-	-	2,686,000	-		-	1,379,000	1,307,000	-	-	-	2,686,000
Street Rehab - Lake Conroe Forest Phase 1	TBD	01	1,800,000	-	-	-	-	-	1,800,000	-		1,800,000	-	-	-	-	-	1,800,000
Street Rehab - Lake Conroe Forest Phase 2	TBD	02	-	2,990,000	-	-	-	-	2,990,000	-		-	2,990,000	-	-	-	-	2,990,000
Street Rehab - Tanglewood/Briarwood Phase 2C	TBD	03	-	1,239,000	1,207,000	-	-	-	2,446,000	-		-	1,239,000	1,207,000	-	-	-	2,446,000
Sidewalks - Alligator Creek Hike & Bike - Southwest	TBD	04	-	2,563,000	-	-	-	-	2,563,000	-		-	2,563,000	-	-	-	-	2,563,000
Street Rehab - East Semands Street Area	TBD	05	-	3,705,000	-	-	-	-	3,705,000	-		-	3,705,000	-	-	-	-	3,705,000
Street Reconstruct - East Dallas Street	TBD	07	-	-	2,478,000	-	-	-	2,478,000	-		-	-	2,478,000	-	-	-	2,478,000
Street Rehab - Service Center Area	TBD	10	1,380,000	-	2,000,000	-	-	-	3,380,000	-		-	-	2,000,000	-	-	-	2,000,000
Street Rehab - Artesian Area	TBD	11	-	-	1,977,000	-	-	-	1,977,000	-		-	-	1,977,000	-	-	-	1,977,000
Roadway Extension - Anderson Crossing North	TBD	13	-	-	500,000	-	-	3,300,000	3,800,000	-		-	-	500,000	-	-	3,300,000	3,800,000
Street Rehab - Oak Hollow Area	TBD	16	-	-	-	2,992,000	-	-	2,992,000	-		-	-	-	2,992,000	-	-	2,992,000
Roadway Extension - David Memorial	TBD	17	2,000,000	-	-	-	-	-	2,000,000	-		-	-	-	-	-	-	-
Total	27		\$ 61,573,000	\$ 11,876,000	\$ 9,469,000	\$ 2,992,000	\$ 2,000,000	\$ 3,300,000	\$ 91,210,000	\$ 14,490,000		\$ 20,633,000	\$ 11,876,000	\$ 9,469,000	\$ 2,992,000	\$ 2,000,000	\$ 3,300,000	\$ 50,270,000

Signals:

Project Title	Project Code	Rank	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	Total Project Cost	Total Other Sources	Notes	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	New Debt
Signal Upgrades - City Wide Flashing Yellow Arrows (5-year Plan)	G94	C	552,000	281,000	-	-	-	-	833,000	-		273,000	281,000	-	-	-	-	554,000
Signal System Upgrades - City Wide Radars (5-year Plan)	G95	C	737,000	309,000	-	-	-	-	1,046,000	-		300,000	309,000	-	-	-	-	609,000
Signal - Sgt. Ed Holcomb at Camelot	G97	C	25,000	-	-	-	-	-	25,000	-		-	-	-	-	-	-	-
Signal - North Loop 336 at Montgomery Park Blvd.	H49	C	99,000	-	-	-	-	-	99,000	-		-	-	-	-	-	-	-
Signal Upgrades - South Loop 336 at River Pointe	I11	C	215,000	-	-	-	-	-	215,000	-		-	-	-	-	-	-	-
Signal - Longmire Road at Wedgewood Blvd.	I22	C	380,000	-	-	-	-	-	380,000	-		366,000	-	-	-	-	-	366,000
Signal - Seven Coves at Farrel Road (CIDC)	TBD	C	-	370,000	-	-	-	-	370,000	370,000	4	-	-	-	-	-	-	-
Signal Upgrades - Mast Arms (5-year Plan)	TBD	01	500,000	515,000	530,000	547,000	563,000	-	2,655,000	-		500,000	515,000	530,000	547,000	563,000	-	2,655,000
Signal - League Line at Longmire Road	TBD	02	216,000	-	-	-	-	-	216,000	-		216,000	-	-	-	-	-	216,000
Signal - Airport Road at Technology Parkway	TBD	03	216,000	-	-	-	-	-	216,000	-		216,000	-	-	-	-	-	216,000
Signal - Pine Valley at Longmire Road	TBD	04	-	-	-	330,000	-	-	330,000	-		-	-	-	330,000	-	-	330,000
Signal - Longmire Road at Longmire Way	TBD	05	-	-	-	-	387,000	-	387,000	-		-	-	-	387,000	-	-	387,000
Signal - Rigby Owen to Camelot	TBD	06	-	-	-	-	452,000	-	452,000	-		-	-	-	-	452,000	-	452,000
Signal - League Line Road at Teas Lakes	TBD	07	-	-	-	-	413,000	-	413,000	-		-	-	-	-	413,000	-	413,000
Signal - Plantation Drive at Drennan Road	TBD	08	-	-	-	-	-	432,000	432,000	-		-	-	-	-	-	432,000	432,000
Signal - SH 75 at Drennan Road	TBD	09	-	-	-	-	-	444,000	444,000	-		-	-	-	-	-	444,000	444,000
Signal - League Line Road at Dominion Ridge/Thunder Boulevard	TBD	10	-	-	-	-	-	413,000	413,000	-		-	-	-	-	-	413,000	413,000
Signal - Longmire Road at Park Boulevard	TBD	11	-	-	-	-	-	413,000	413,000	-		-	-	-	-	-	413,000	413,000
Signal - Sgt. Ed Holcomb Blvd. at Gladstell Street	TBD	12	-	-	-	-	-	400,000	400,000	-		-	-	-	-	-	400,000	400,000
Signal - Pollok Drive at FM 3083	TBD	13	-	-	-	-	-	281,000	281,000	-		-	-	-	-	-	281,000	281,000
Signal - Plantation Drive North at League Line Road	TBD	14	-	-	-	-	-	450,000	450,000	-		-	450,000	-	-	-	450,000	450,000
Signal - Sapp Road	TBD	15	-	-	-	-	-	450,000	450,000	-		-	-	-	-	-	450,000	450,000
Signal - Anderson Crossing at League Line Road	TBD	16	-	-	-	-	-	305,000	305,000	-		-	-	-	-	-	305,000	305,000
Signal - Foster Road at Ed Kharbat Drive	TBD	17	-	-	-	-	-	450,000	450,000	-		-	-	-	-	-	450,000	450,000
Signal - Calfee Loop	TBD	18	-	-	-	-	-	305,000	305,000	-		-	-	-	-	-	305,000	305,000
Total	9		\$ 2,940,000	\$ 1,475,000	\$ 530,000	\$ 1,264,000	\$ 1,428,000	\$ 4,343,000	\$ 11,980,000	\$ 370,000		\$ 1,871,000	\$ 1,105,000	\$ 530,000	\$ 1,264,000	\$ 1,428,000	\$ 4,343,000	\$ 10,541,000

Other Sources Notes:

- Grant Funds
- Interest Income
- TXDOT Reimbursement
- Transfer From Other Fund(s)
- General Fund
- Water & Sewer Construction

- 4B Sales Tax
- Eligible for payment by 4B Sales Taxes
- Land Swap Proceeds
- Del Lago Settlement
- 2006 Land Sale Proceeds (7310-9030)
- Donations

- Contributions
- Industrial/Tech Park Land Sale Proceeds
- Sale of Land or Property
- Developer Reimbursement
- Intergovernmental
- Insurance Proceeds

City of Conroe
General Government Capital Projects
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING
FY 2021-2022 Adopted

Facilities:																		
Project Title	Project Code	Rank	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	Total Project Cost	Total Other Sources	Notes	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	New Debt
Fire Department - Fire Station #8	TBD	1	4,080,000	3,480,000	-	-	-	-	7,560,000	-		4,080,000	3,480,000	-	-	-	-	7,560,000
Old Fleet Building Renovation	I23	0	133,000	-	-	-	-	-	133,000	-		-	-	-	-	-	-	-
Total	2		\$ 4,213,000	\$ 3,480,000	\$ -	\$ -	\$ -	\$ -	\$ 7,693,000	\$ -		\$ 4,080,000	\$ 3,480,000	\$ -	\$ -	\$ -	\$ -	\$ 7,560,000

Parks:																		
Project Title	Project Code	Rank	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	Total Project Cost	Total Other Sources	Notes	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	New Debt
Candy Cane Park Roadway Improvements	H95	C	74,000	-	-	-	-	-	74,000	-		-	-	-	-	-	-	-
Restroom Building for Carl Barton, Jr. Park	I25	C	185,000	-	-	-	-	-	185,000	-		-	-	-	-	-	-	-
Park Improvements - Old Veterans Memorial Park	TBD	4	-	-	-	-	-	562,000	562,000	-		-	-	-	-	-	562,000	562,000
Total	2		\$ 259,000	\$ -	\$ -	\$ -	\$ -	\$ 562,000	\$ 821,000	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 562,000	\$ 562,000

Drainage:																		
Project Title	Project Code	Rank	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	Total Project Cost	Total Other Sources	Notes	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	New Debt
Rehab - Alligator Creek Phase 1	I12	C	2,676,000	-	-	-	-	-	2,676,000	-		2,505,000	-	-	-	-	-	2,505,000
Rehab - Crighton Ridge	H02	C	51,000	-	-	-	-	-	51,000	-		-	-	-	-	-	-	-
Detention Pond - Lilly Boulevard Area	TBD	C	-	537,000	-	-	-	-	537,000	-		-	537,000	-	-	-	-	537,000
Total	2		\$ 2,727,000	\$ 537,000	\$ -	\$ -	\$ -	\$ -	\$ 3,264,000	\$ -		\$ 2,505,000	\$ 537,000	\$ -	\$ -	\$ -	\$ -	\$ 3,042,000

Transportation Grants:																		
Project Title	Project Code	Rank	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	Total Project Cost	Total Other Sources	Notes	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	New Debt
None	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-
Total	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Grand Total	42		\$ 71,712,000	\$ 17,368,000	\$ 9,999,000	\$ 4,256,000	\$ 3,428,000	\$ 8,205,000	\$ 114,968,000	\$ 14,860,000		\$ 29,089,000	\$ 16,998,000	\$ 9,999,000	\$ 4,256,000	\$ 3,428,000	\$ 8,205,000	\$ 71,975,000
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Other Sources Notes:																		
1. Grant Funds	7. 4B Sales Tax								13. Contributions									
2. Interest Income	8. Eligible for payment by 4B Sales Taxes								14. Industrial/Tech Park Land Sale Proceeds									
3. TXDOT Reimbursement	9. Land Swap Proceeds								15. Sale of Land or Property									
4. Transfer From Other Fund(s)	10. Del Lago Settlement								16. Developer Reimbursement									
5. General Fund	11. 2006 Land Sale Proceeds (7310-9030)								17. Intergovernmental									
6. Water & Sewer Construction	12. Donations								18. Insurance Proceeds									

City of Conroe
Water and Sewer Capital Projects
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING
FY 2021-2022 Adopted

Water:																		
Project Title	Project Code	Rank	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	Total Project Cost	Total Other Sources	Notes	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	New Debt
Water Line Extension - Water Well No. 24 Blending	H05	C	1,639,000	-	-	-	-	-	1,639,000	-		-	-	-	-	-	-	-
Water Line Extension - Seven Coves SH 75 to Farrel	H08	C	1,210,000	-	-	-	-	-	1,210,000	-		-	-	-	-	-	-	-
Water Line Rehab - Hwy 105 West to Lester	H51	C	412,000	-	-	-	-	-	412,000	-		-	-	-	-	-	-	-
Water Line Replacement - Sherman Street Area	H52	C	1,425,000	-	-	-	-	-	1,425,000	-		-	-	-	-	-	-	-
Water Line Rehab - North Thompson Area	H53	C	845,000	-	-	-	-	-	845,000	-		-	-	-	-	-	-	-
Elevated Storage Tank - McCaleb/Tejas	H54	C	1,121,000	-	-	-	-	-	1,121,000	-		-	-	-	-	-	-	-
Water Line Extension - Wally Wilkerson to FM 1484 (CIDC)	I13	C	2,766,000	-	-	-	-	-	2,766,000	2,822,000	5	-	-	-	-	-	-	-
Water Line Rehab - Rivershire and Gladstell Area	I14	C	6,575,000	-	-	-	-	-	6,575,000	-		6,113,000	-	-	-	-	-	6,113,000
Water Line Extension - Ed Kharbat Drive	I15	C	1,052,000	-	-	-	-	-	1,052,000	-		-	-	-	-	-	-	-
Water Line Rehab - Conroe Hospital Area	TBD	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 Rehab - Park Oak Drive	TBD	C	-	-	565,000	-	-	-	565,000	-		-	-	565,000	-	-	-	565,000
Water Plant - In the Industrial Park or Seven Coves Area (CIDC)	TBD	C	7,700,000	-	-	-	-	-	7,700,000	7,700,000	5	-	-	-	-	-	-	-
Ameresco AMI/Water Meter Project	TBD		15,689,000	-	-	-	-	-	15,689,000	-		15,689,000	-	-	-	-	-	15,689,000
Total	12		\$ 40,660,000	\$ 1,222,000	\$ 1,787,000	\$ -	\$ -	\$ -	\$ 43,669,000	\$ 10,522,000		\$ 22,028,000	\$ 1,222,000	\$ 1,787,000	\$ -	\$ -	\$ -	\$ 25,037,000

Sewer:																		
Project Title	Project Code	Rank	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	Total Project Cost	Total Other Sources	Notes	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	New Debt
Treatment Plant - Construction of New Plant (Phase IV)	975	C	12,548,000	-	-	-	-	-	12,548,000	-		-	-	-	-	-	-	-
Flood Protection - Southwest Wastewater Treatment Plant	G98	C	2,205,000	-	-	-	-	-	2,205,000	2,376,000	8	-	-	-	-	-	-	-
Sewer System Improvements - Carl Barton	H18	C	499,000	-	-	-	-	-	499,000	-		-	-	-	-	-	-	-
Gravity Main Replacement - Upper Stewart Creek Phase 1	H55	C	7,388,000	1,000,000	-	-	-	-	8,388,000	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	7,193,000	1,500,000	-	-	-	-	8,693,000	-		2,000,000	1,500,000	-	-	-	-	3,500,000
Lift Station Consolidation - Area No. 01	H58	C	2,215,000	-	-	-	-	-	2,215,000	-		-	-	-	-	-	-	-
Sewer Rehab and Expansion of Lift Station - Camp Silver Springs Option 1	H60	C	2,090,000	-	-	-	-	-	2,090,000	-		-	-	-	-	-	-	-
Lift Station Consolidation - Area No. 03	H61	C	2,750,000	-	-	-	-	-	2,750,000	-		-	-	-	-	-	-	-
Lift Station Consolidation - Area No. 02	I16	C	824,000	-	-	-	-	-	824,000	-		-	-	-	-	-	-	-
Lift Station Upgrade - FM 1488	I17	C	981,000	-	-	-	-	-	981,000	-		-	-	-	-	-	-	-
Lift Station Rehabilitation - Enchanted Stream, IH-45 South, and Woodgate	TBD	C	-	-	783,000	-	-	-	783,000	-		-	-	783,000	-	-	-	783,000
Sewer Replacement - Tanglewood Area Phase 1A	TBD	C	1,500,000	-	-	-	-	-	1,500,000	-		-	-	-	-	-	-	-
SSOI Program - Section 8	TBD	C	850,000	-	-	-	-	-	850,000	-		850,000	-	-	-	-	-	850,000
SSOI Program - Section 9	TBD	C	-	850,000	-	-	-	-	850,000	-		-	850,000	-	-	-	-	850,000
SSOI Program - Section 10	TBD	C	-	-	850,000	-	-	-	850,000	-		-	-	850,000	-	-	-	850,000
SSOI Program - Section 11	TBD	C	-	-	-	850,000	-	-	850,000	-		-	-	-	850,000	-	-	850,000
SSOI Program - Section 12	TBD	C	-	-	-	-	850,000	-	850,000	-		-	-	-	-	850,000	-	850,000
SSOI Program - Section 13	TBD	C	-	-	-	-	-	850,000	850,000	-		-	-	-	-	-	850,000	850,000
SSOI Program - Section 14	TBD	C	-	-	-	-	-	850,000	850,000	-		-	-	-	-	-	850,000	850,000
Total	12		\$ 41,043,000	\$ 3,350,000	\$ 1,633,000	\$ 850,000	\$ 850,000	\$ 1,700,000	\$ 49,426,000	\$ 7,176,000		\$ 5,350,000	\$ 3,350,000	\$ 1,633,000	\$ 850,000	\$ 850,000	\$ 1,700,000	\$ 13,733,000
Grand Total			\$ 81,703,000	\$ 4,572,000	\$ 3,420,000	\$ 850,000	\$ 850,000	\$ 1,700,000	\$ 93,095,000	\$ 17,698,000		\$ 27,378,000	\$ 4,572,000	\$ 3,420,000	\$ 850,000	\$ 850,000	\$ 1,700,000	\$ 38,770,000

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 Convention Center Capital Projects
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING
FY 2021-2022 Adopted

Facilities:

Project Title	Project Code	Rank	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	Total Project Cost	Total Other Sources	Notes	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	New Debt
Conroe Convention Center & Parking Garage	H91	C	28,500,000	-	-	-	-	-	28,500,000	-	-	-	-	-	-	-	-	-
Total			\$ 28,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total:			\$ 28,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Conroe
American Rescue Act Capital Projects
SUMMARY OF MULTI-YEAR PLAN FOR FUNDING
FY 2021-2022 Adopted

Water:

Project Title	Project Code	Rank	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	Total Project Cost	Total Other Sources	Notes
Water Rehab - Tanglewood Phase 2	TBD	02	2,195,000	-	-	-	-	-	2,195,000	2,195,000	1
Water Rehab - Sunset Ridge	TBD	03	2,667,000	-	-	-	-	-	2,667,000	2,667,000	1
Water Line Rehab - East Semands Street Area	TBD	04	2,883,000	-	-	-	-	-	2,883,000	2,883,000	1
Total	3		\$ 7,745,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,745,000	\$ 7,745,000	

Sewer:

Project Title	Project Code	Rank	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2027-2031	Total Project Cost	Total Other Sources	Notes
Trunk Line Replacement - Stewarts Creek (Avenue M to Hwy 105) - American Rescue Act	H57	C	2,700,000	-	-	-	-	-	2,700,000	2,700,000	1
Sewer Rehab - Sunset Ridge	TBD	02	1,929,000	-	-	-	-	-	1,929,000	1,929,000	1
Trunk Line Rehab - Lower Stewarts Creek (S. Loop 336 - IH 45) - American Rescue Act	TBD	01	3,070,000	-	-	-	-	-	3,070,000	3,070,000	1
Total	3		\$ 7,699,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,699,000	\$ 7,699,000	

Grand Total:			\$ 15,444,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,444,000	\$ 15,444,000	
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Other Sources:

1. Grant Funds



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City of Conroe

Financial Management Policy

January 28, 2021

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 will generate partial fee support (40-70%). Fee support for parks and recreation programs and services will be based on community and/or individualized benefits according to the Parks and Recreation Department Revenue Management Plan as approved by City Council.

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 Debt Service Fund, Convention Center Debt Service Fund, 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 Annual Comprehensive Financial Report (ACFR) 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 ACFR 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, Facilities Management Fund, Vehicle and Equipment Fund, Conroe Industrial Development Corporation Fund, Transportation Grants, Oscar Johnson Jr. Community Center Fund, Municipal Court Special Revenue 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. The Convention Center Debt Service Fund is used to account for the accumulation resources

for, the payment of, general long-term debt principal, interest and related costs.

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, 2021

Taxable Assessed Valuation	\$10,672,297,776
Constitutional Limit (% of assessed value)	2.5% of assessed valuation
Maximum Constitutional Revenue Available	\$266,807,444
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 the City of Conroe.

PROPOSED TAX RATE	\$0.4375 per \$100
NO-NEW-REVENUE TAX RATE	\$0.4064 per \$100
VOTER-APPROVAL TAX RATE	\$0.4603 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for the City of Conroe from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that the 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 the City of Conroe is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 9, 2021 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, the 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 Council of City of Conroe at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED
AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:	Marsha Porter	Duke Coon
	Raymond McDonald	Curt Maddux
	Todd Yancey	

AGAINST the proposal: NONE

PRESENT and not voting: Mayor Jody Czajkoski

ABSENT: NONE

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 the City of Conroe last year to the taxes proposed to be imposed on the average residence homestead by the City of Conroe this year.

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.4375	\$0.4375	increase of \$0.0000, or 0.00%
Average homestead taxable value	\$228,499	\$237,952	increase of \$9,453, or 4.14%

Tax on average homestead	\$999.68	\$1,041.04	increase of \$41.36, or 4.14%
Total tax levy on all properties	\$34,655,256	\$38,749,472	increase of \$4,094,216, or 11.81%

For assistance with tax calculations, please contact the Tax Assessor for the City of Conroe at 936.538.8124 or tammy.mcrae@mctx.org, or visit www.mocotaxes.org for more information.

Full Time Compensation Ranges
Fiscal Year 2021-2022

Full Time Effective 10/1/2021

Grade	MINIMUM			MIDPOINT			MAXIMUM		
	Annual	Monthly	Hourly	Annual	Monthly	Hourly	Annual	Monthly	Hourly
301	18,809	1,567	9.043	23,511	1,959	11.303	28,212	2,351	13.563
302	19,749	1,646	9.495	24,686	2,057	11.868	29,623	2,469	14.242
303	20,737	1,728	9.970	25,920	2,160	12.462	31,105	2,592	14.954
304	21,774	1,815	10.468	27,216	2,268	13.085	32,659	2,722	15.701
305	22,861	1,905	10.991	28,576	2,381	13.738	34,292	2,858	16.487
306	24,005	2,000	11.541	30,006	2,501	14.426	36,007	3,001	17.311
307	25,205	2,100	12.118	31,507	2,626	15.148	37,807	3,151	18.176
308	26,466	2,206	12.724	33,082	2,757	15.905	39,697	3,308	19.085
309	27,788	2,316	13.360	34,736	2,895	16.700	41,682	3,474	20.039
310	29,178	2,432	14.028	36,472	3,039	17.535	43,766	3,647	21.041
311	30,637	2,553	14.729	38,296	3,191	18.412	45,955	3,830	22.094
312	32,169	2,681	15.466	40,210	3,351	19.332	48,253	4,021	23.199
313	33,777	2,815	16.239	42,222	3,519	20.299	48,585	4,049	23.358
314	35,466	2,956	17.051	44,332	3,694	21.313	53,169	4,431	25.562
315	37,239	3,103	17.903	46,550	3,879	22.380	55,859	4,655	26.855
316	39,102	3,259	18.799	48,877	4,073	23.499	58,651	4,888	28.198
317	41,056	3,421	19.738	51,321	4,277	24.674	61,585	5,132	29.608
318	43,109	3,592	20.725	53,887	4,491	25.907	64,664	5,389	31.088
319	45,265	3,772	21.762	56,581	4,715	27.202	67,896	5,658	32.642
320	47,528	3,961	22.850	59,410	4,951	28.563	71,291	5,941	34.275
321	49,904	4,159	23.992	62,380	5,198	29.990	74,857	6,238	35.989
322	52,399	4,367	25.192	65,499	5,458	31.490	78,599	6,550	37.788
323	55,020	4,585	26.452	68,775	5,731	33.065	82,528	6,877	39.677
324	57,771	4,814	27.775	72,213	6,018	34.718	86,656	7,221	41.662
325	60,658	5,055	29.163	75,824	6,319	36.454	90,988	7,582	43.744
326	63,692	5,308	30.621	79,614	6,635	38.276	95,528	7,961	45.927
327	66,877	5,573	32.152	83,595	6,966	40.190	100,314	8,360	48.228
328	70,221	5,852	33.760	87,775	7,315	42.200	105,330	8,778	50.639
329	73,731	6,144	35.448	92,164	7,680	44.310	110,597	9,216	53.172
330	77,418	6,452	37.220	96,773	8,064	46.525	116,126	9,677	55.830
331	81,289	6,774	39.081	101,610	8,468	48.851	121,933	10,161	58.622
332	85,354	7,113	41.036	106,692	8,891	51.294	128,029	10,669	61.552
333	89,621	7,468	43.087	112,027	9,336	53.859	134,431	11,203	64.630
334	94,102	7,842	45.241	117,627	9,802	56.551	141,153	11,763	67.862
335	99,749	8,312	47.956	127,179	10,598	61.144	154,610	12,884	74.332
336	106,731	8,894	51.313	136,081	11,340	65.424	165,432	13,786	79.535
337	115,269	9,606	55.418	146,968	12,247	70.658	178,667	14,889	85.898
338	125,643	10,470	60.405	160,194	13,350	77.016	194,747	16,229	93.628
339	138,207	11,517	66.446	176,214	14,685	84.718	214,221	17,852	102.991
340	153,410	12,784	73.755	195,598	16,300	94.038	237,785	19,815	114.320

Part Time Compensation Ranges

Fiscal Year 2021-2022

Part Time/Seasonal Effective 10/1/2021

Grade	<i>MINIMUM</i> Hourly	<i>MIDPOINT</i> Hourly	<i>MAXIMUM</i> Hourly
1	9.043	11.303	13.563
2	9.495	11.868	14.242
3	9.970	12.462	14.954
4	10.468	13.085	15.701
5	10.991	13.738	16.487
6	11.541	14.426	17.311
7	12.118	15.148	18.176
8	12.724	15.905	19.085
9	13.360	16.700	20.039
10	14.028	17.535	21.041
11	14.729	18.412	22.094
12	15.466	19.332	23.199
13	16.239	20.299	24.358
14	17.051	21.313	25.576
15	17.903	22.380	26.855
16	18.799	23.499	28.198
17	19.738	24.674	29.608
18	20.725	25.907	31.088
19	21.762	27.202	32.642
20	22.850	28.563	34.275
21	23.992	29.990	35.989
22	25.192	31.490	37.788
23	26.452	33.065	39.677
24	27.775	34.718	41.662
25	29.163	36.454	43.744
26	30.621	38.276	45.932
27	32.152	40.190	48.228
28	33.760	42.200	50.639
29	35.448	44.310	53.172
30	37.220	46.506	55.830
31	39.081	48.851	58.622
32	41.036	51.294	61.552
33	43.087	53.859	64.630
34	45.241	56.551	67.862

Civil Service Fire Compensation Ranges
Fiscal Year 2021-2022

Fire Effective 10/1/2021

Grade	1	2	3	4	5	6	7	8
Firefighter F1	61,082	63,220	65,433	67,723	70,092	72,546	75,085	77,714
Engine Operator F2	80,045	82,846	85,745					
Lieutenant F3	94,320	97,151	100,065					
Battalion Chief F4	106,069	109,781	113,623					
Deputy Chief F5	120,441	124,054	127,775					
Assistant Chief F6	134,154	144,897	156,488					

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 2021-2022

Police Effective 10/1/2021

Grade	1	2	3	4	5	6	7	8
Cadet	51,604							
Officer P1	61,082	63,987	67,030	70,218	73,557	77,056	80,721	84,560
Sergeant P2	86,342	91,608	97,197					
Lieutenant P3	101,066	105,664	110,472					
Captain P4	114,854	118,300	121,848					
Deputy Chief P5	134,164	144,897	156,488					

INCENTIVE PAY- Police

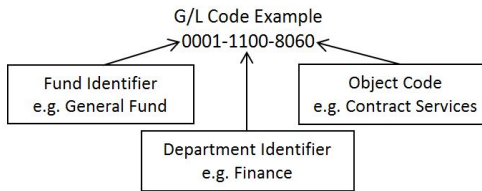
Effective Date 10/1/2011

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	*
014	Convention Center Debt Service	*
024	Community Development Block Grant Entitlement	*
025	Facilities Management	*
030	Oscar Johnson Jr Community Center	*
034	Woodlands Township Regional PartiCIPation	
035	Retirement Healthcare Plan	
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	*
047	CIDC Industrial Park Land Sales	
048	Municipal Court Efficiency Fee	*
049	Municipal Court Truancy Prevention	*
052	Fleet Services	*
054	Firearms Training Facility	
063	Drainage CIP Fund	*
071	Payroll	
073	Parks CIP Fund	*
075	Streets CIP Fund	*
079	Tax Increment Reinvestmnet Zone #3	*
081	Self Funded Insurance	*
082	Longmire Creek Estates PID	

City of Conroe
Chart of Accounts

FUND	*Budgeted Fund
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	*
103 Municipal Court Jury Fund	*
104 Municipal Court Time Payment Reimbursement Fee	*
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	
245 FY18 Section 5310 Grant (Tx-2020-091-00)	*
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
001-1430	General Fund	Senior 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
002-2880	Water & Sewer Operating	Conroe Central Wastewater Plant
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

City of Conroe
Chart of Accounts

FUND-DEPARTMENT

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
010-1010	General Obligation Debt Service	General Obligation Debt Service
014-1010	Convention Center Debt Service	Convention Center 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
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
084-8410	Shadow Lakes PID	Shadow Lakes PID
088-1206	Animal Shelter Reserve	Animal Shelter Reserve
103-1070	Municipal Court Jury	Municipal Court Jury
104-1070	Municipal Court Time Payment Reimbursement Fee	Municipal Court Time Payment Reimbursement Fee
150-1020	Technology Replacement Fund	Revenues
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 (COVID-19)	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

City of Conroe
Chart of Accounts

FUND-DEPARTMENT

233-2330	233-1044 - FY15-16 Section 5339 Grant (Tx-2017-0	Transportation
234-1044	FY17-18 Section 5339 Grant	Transportation
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
245-1044	FY18 Section 5310 Grant (Tx-2020-091-00)	Transportation
251-2510	FY13-15 State Public Transportation	FY13-15 State Public Transportation
	Appropriations	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	Water
	2018B	
501-8050	Water & Sewer CIP Fund, Certificates Of Obligation	Sewer
	2018B	
601-1020	CIP Fund, Certificates Of Obligation 2018A	Other Revenues
601-8030	CIP Fund, Certificates Of Obligation 2018A	Drainage
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-OJJCC
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	6120 Worker's Compensation Reimbursement
5156 Miscellaneous	6200 Proceeds Fr Cap Leases
5160 Bulk Water Sales	6510 Non Operating Revenue
5170 Spec Revenue/W & S	6520 Recovery Of Bad Debts
5180 Pretreatment Fees	6530 Other Non-Operating Income
5190 Ticket Sales	6550 Transfer In
5510 Traffic & Criminal Fines	6951 Gain/Loss On Sale Of Cap Asset

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 is 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 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 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.

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		
	2011	2012	2013
Governmental Activities:			
Net Investment in Capital Assets	\$ 44,291,192	\$ 46,590,472	\$ 49,087,033
Restricted for:			
Severance Pay 2% Sinking Fund	-	-	-
Seized Assets	-	-	-
Red Light Cameras	-	-	-
State Cable Franchise 1% PEG Fee	-	-	-
Debt Service	6,293,542	7,028,107	8,342,744
Special Revenue Funds	-	-	-
Other Purposes	-	-	-
Unrestricted	30,316,480	33,221,815	42,229,165
Total Governmental Activities Net Position	<u>\$ 80,901,214</u>	<u>\$ 86,840,394</u>	<u>\$ 99,658,942</u>
Business-type Activities:			
Net Investment in Capital Assets	\$ 41,092,795	\$ 38,394,869	\$ 38,080,390
Restricted for:			
Debt Service	2,011,388	3,469,710	2,883,757
Unrestricted	6,574,281	10,849,396	14,536,011
Total Business-type Activities Net Position	<u>\$ 49,678,464</u>	<u>\$ 52,713,975</u>	<u>\$ 55,500,158</u>
Primary Government:			
Net Investment in Capital Assets	\$ 85,383,987	\$ 84,985,341	\$ 87,167,423
Restricted for:			
Severance Pay 2% Sinking Fund	-	-	-
Seized Assets	-	-	-
Red Light Cameras	-	-	-
State Cable Franchise 1% PEG Fee	-	-	-
Debt Service	8,304,930	10,497,817	11,226,501
Special Revenue Funds	-	-	-
Other Purposes	-	-	-
Unrestricted	36,890,761	44,071,211	56,765,176
Total Primary Government Net Position	<u>\$ 130,579,678</u>	<u>\$ 139,554,369</u>	<u>\$ 155,159,100</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						
2014	2015	2016	2017	2018	2019	2020
\$ 54,366,984	\$ 53,413,374	\$ 97,563,851	\$ 96,191,181	\$ 103,697,091	\$ 105,543,177	\$ 128,071,934
-	-	-	-	24,599	25,886	28,455
-	-	-	-	1,025,255	1,647,201	2,163,747
-	-	-	-	353,663	303,683	303,683
-	-	-	-	449,544	560,187	609,785
10,623,507	12,178,899	11,401,030	11,386,141	10,589,482	10,837,081	11,052,026
-	-	-	-	3,557,935	3,981,048	4,153,844
-	3,290,940	4,032,707	-	-	-	-
46,836,093	(11,517,169)	(17,337,700)	(12,182,607)	(23,425,202)	(17,866,973)	(22,949,464)
<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>	<u>\$ 123,434,010</u>
\$ 38,527,503	\$ 43,883,640	\$ 66,592,348	\$ 60,403,915	\$ 62,490,423	\$ 66,615,544	\$ 74,805,045
4,169,587	5,455,067	5,455,067	5,779,189	5,000,982	5,119,774	4,506,405
15,274,317	12,468,751	3,414,929	13,757,251	16,037,500	12,945,174	17,618,295
<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>	<u>\$ 96,929,745</u>
\$ 92,894,487	\$ 97,297,014	\$ 164,156,199	\$ 156,595,096	\$ 166,187,514	\$ 172,158,721	\$ 202,876,979
-	-	-	-	24,599	25,886	28,455
-	-	-	-	1,025,255	1,647,201	2,163,747
-	-	-	-	353,663	303,683	303,683
-	-	-	-	449,544	560,187	609,785
14,793,094	17,633,966	16,856,097	17,165,330	15,590,464	15,956,855	15,558,431
-	-	-	-	3,557,935	3,981,048	4,153,844
-	3,290,940	4,032,707	-	-	-	-
62,110,410	951,582	(13,922,771)	1,574,644	(7,387,702)	(4,921,799)	(5,331,169)
<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>	<u>\$ 220,363,755</u>

CITY OF CONROE, TEXAS
CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

TABLE 2

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Governmental Activities:										
General Government	\$ 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	\$ 19,180,987
Finance	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	2,619,660
Public Safety	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	48,497,670
Community Development	-	-	-	-	-	-	2,035,327	2,143,044	2,879,575	245,320
Parks	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	7,940,701
Public Works	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	21,907,217
Debt Service:										
Interest and Fiscal Charges	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	6,793,511
Total Governmental Activities Expenses	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	107,185,066
Business-Type Activities:										
Water and Sewer	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	44,203,584
Fleet Services	1,108,717	1,252,899	1,301,942	1,237,286	1,596,959	1,690,402	-	-	-	-
Total Business-type Activities Expenses	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	44,203,584
Total Primary Government Expenses	\$ 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	\$ 151,388,650
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 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	\$ 5,416,422
Public Safety	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	1,217,694
Parks	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	847,727
Public Works	722,668	718,931	742,027	696,136	1,256,432	875,737	1,117,197	1,231,274	1,167,360	1,204,131
Operating Grants & Contributions:										
General Government	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	3,227,171
Public Safety	62,070	353,102	494,595	594,235	595,556	826,864	1,053,099	1,025,017	1,592,588	1,800,850
Community Development	-	-	-	-	-	-	611,708	487,903	525,906	1,737,678
Public Works	-	-	104,520	426,960	2,601,443	894,808	-	22,875	45,750	22,875
Capital Grants & Contributions										
General Government	-	-	-	-	-	-	12,377	650,827	-	2,676,197
Parks	-	-	-	-	-	-	-	-	3,205,577	5,656,352
Public Works	-	-	-	-	-	155,748	-	618,705	5,774,460	6,096,543
Total Governmental Activities Program Revenues	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	29,903,640
Business-type Activities:										
Charges for Services:										
Water and Sewer	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	48,037,994
Service Center	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	1,258,066
Capital Grants & Contributions										
Water and Sewer	-	-	-	-	-	130,785	2,005,738	28,800	80,000	4,005,506
Total Business-type Activities Program Revenues	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	53,301,566
Total Primary Government Program Revenues	\$ 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	\$ 83,205,206

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Net (Expense) Revenues										
Governmental Activities	\$ (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)	\$ (77,281,426)
Business-type Activities	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)	9,097,982
Total Net Expense	<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>	<u>\$ (68,183,444)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	\$ 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	\$ 39,862,977
In Lieu of Taxes	489,904	570,277	587,634	682,113	592,302	682,266	776,838	803,625	883,162	903,574
Gross Receipts Tax	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	7,084,662
Sales and Other Taxes	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	38,350,177
Hotel Occupancy Taxes	591,940	801,963	926,572	1,103,093	1,237,267	1,220,471	1,163,561	1,365,057	1,339,915	1,659,596
Mixed Beverage Taxes	168,103	141,111	149,146	219,547	272,002	298,859	288,852	331,830	317,139	267,394
Miscellaneous	839,882	1,044,394	305,564	413,617	1,807,243	3,446,410	2,870,562	3,640,230	3,923,011	4,724,025
Donations	193,335	173,978	397,521	110,556	167,455	47,035	51,750	94,740	83,063	96,161
Grants and Contributions Not										
Restricted to Specific Programs	872,055	870,190	984,394	1,050,519	1,145,225	1,019,223	1,611,619	1,571,800	1,777,610	1,805,039
Unrestricted Investment Earnings	176,010	160,852	122,179	135,095	132,911	291,145	517,778	903,985	2,293,186	1,292,814
Net Change in Fair Value of Investments	38,218	14,930	(221,800)	(126,115)	18,778	6,761	(119,860)	(121,586)	169,282	108,275
Transfers	1,300,059	160,208	1,108,072	(104,155)	(1,002,698)	(380,889)	240,845	(567,690)	(315,640)	(299,134)
Total Governmental Activities	<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>	<u>95,855,560</u>
Business-type Activities:										
Miscellaneous	120,155	126,429	356,157	305,613	563,412	306,949	338,943	6,723,274	782,856	1,479,705
Donations	105	1,000	500	-	-	-	-	-	158,625	-
Grants and Contributions Not										
Restricted to Specific Programs	48,160	576,728	1,500,000	1,030,521	6,612,682	5,004,392	-	-	-	-
Unrestricted Investment Earnings	36,412	41,335	32,490	36,200	28,576	109,148	200,594	617,904	2,746,863	1,357,333
Net Change in Fair Value of Investments	52,831	(1,016)	(36,457)	(37,068)	(695)	(1,967)	(6,785)	(30,651)	79,895	15,099
Transfers	(1,300,059)	(160,208)	(1,108,072)	104,155	1,002,698	380,889	(240,845)	567,690	315,640	299,134
Total Business-type Activities	<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>	<u>3,151,271</u>
Total Primary Government	<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>	<u>\$ 99,006,831</u>
Change in Net Position										
Governmental Activities	\$ 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	\$ 18,574,134
Business-type Activities	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	12,249,253
Total Primary Government	<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>	<u>\$ 30,823,387</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**

Functions/Programs	Fiscal Year		
	2011	2012	2013
Governmental Activities:			
Charges for Services			
General Government	\$ 7,577,554	\$ 8,199,459	\$ 1,982,113
Public Safety	4,350,954	3,725,515	3,489,063
Parks	1,084,825	1,157,025	1,194,628
Public Works	722,668	718,931	742,027
Operating Grants & Contributions			
General Government	1,247,405	1,698,203	1,758,848
Public Safety	62,070	353,102	494,595
Community Development	-	-	-
Public Works	-	-	104,520
Capital Grants & Contributions			
General Government	-	-	-
Parks	-	-	-
Public Works	-	-	-
Total Governmental Activities	15,045,476	15,852,235	9,765,794
Business-type Activities:			
Charges for Services			
Water and Sewer	21,660,846	20,963,406	24,239,291
Fleet Services	1,156,833	1,211,046	1,297,701
Operating Grants & Contributions			
Water and Sewer	-	-	-
Capital Grants & Contributions			
Water and Sewer	-	-	-
Total Business-type Activities	22,817,679	22,174,452	25,536,992
Total Primary Government	\$ 37,863,155	\$ 38,026,687	\$ 35,302,786

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						
2014	2015	2016	2017	2018	2019	2020
\$ 2,500,520	\$ 3,588,771	\$ 2,774,101	\$ 3,637,237	\$ 3,863,812	\$ 4,747,666	\$ 5,416,422
3,835,258	2,746,233	2,030,468	1,781,480	1,614,644	1,586,992	1,217,694
1,246,186	1,279,923	1,214,957	1,161,772	1,263,210	1,332,262	847,727
696,136	1,256,432	875,737	1,117,197	1,231,274	1,167,360	1,204,131
2,240,844	1,860,483	2,452,942	2,486,525	2,439,828	3,555,202	3,227,171
594,235	595,556	826,864	1,053,099	1,025,017	1,592,588	1,800,850
-	-	-	611,708	487,903	525,906	1,737,678
426,960	2,601,443	894,808	-	22,875	45,750	22,875
-	-	-	12,377	650,827	-	2,676,197
-	-	-	-	-	3,205,577	5,656,352
-	-	155,748	-	618,705	5,774,460	6,096,543
11,540,139	13,928,841	11,225,625	11,861,395	13,218,095	23,533,763	29,903,640
26,350,214	30,034,855	33,379,807	35,025,871	39,098,028	40,859,420	48,037,994
1,359,544	1,852,780	1,952,342	-	-	-	-
-	-	-	697,566	700,568	989,529	1,258,066
-	-	130,785	2,005,738	28,800	80,000	4,005,506
27,709,758	31,887,635	35,462,934	37,729,175	39,827,396	41,928,949	53,301,566
\$ 39,249,897	\$ 45,816,476	\$ 46,688,559	\$ 49,590,570	\$ 53,045,491	\$ 65,462,712	\$ 83,205,206

CITY OF CONROE, TEXAS
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year		
	2011	2012	2013
General Fund			
Nonspendable:			
Prepaid Items	\$ 120,070	\$ 116,910	\$ 113,750
Inventories	25,373	42,871	43,791
Restricted for:			
Court Efficiency Fund	-	204,460	151,170
Court Security Fund	-	188,541	105,605
Court Technology Fund	100,395	-	31,497
Juvenile Case Manager	-	-	-
Truancy Prevention Fund	-	-	-
Severance Pay 2% Sinking Fund	-	-	15,829
Seized Assets	236,503	394,828	184,389
Red Light Cameras	312,564	405,739	416,273
State Franchise 1% PEG Fee	11,905	54,311	93,998
Commercial Vehicle Enforcement Program	-	-	-
Assigned to:			
Tree Mitigation Revenue	-	-	15,353
Equipment Replacement	2,659,177	3,082,043	3,906,728
General Fund-Balance Appropriations	-	-	1,751,375
Self-Funded Insurance	-	-	-
Unassigned	19,911,074	23,483,574	24,887,074
Total General Fund	\$ 23,377,061	\$ 27,973,277	\$ 31,716,832
All Other Governmental Funds			
Restricted for:			
4B Sales Tax	\$ 5,718,604	\$ 6,444,898	\$ 8,591,820
Debt Service	6,441,765	10,451,194	12,260,043
Capital Project Funds	28,774,112	23,677,654	12,796,545
Special Revenue Funds	822,755	1,146,480	1,446,517
Committed for:			
CIDC-Land Sales	3,439,652	1,621,505	2,461,268
Police Projects-Settlement Proceeds	362,504	362,451	340,554
TIRZ #2-Property Tax Receipts	3	5	8
TIRZ #3-Property Tax Receipts	2,922,942	3,023,439	3,463,184
Conroe MMD#1 Agreement	-	-	-
Conroe Park N. Ind. Park-Infrastructure	2,516,382	-	-
Conroe Tower-Lease Income	385,084	466,711	385,950
Owen Theatre-Ticket Sales	97,514	100,739	98,386
Woodlands Township Reg. Participation	35,360	44,042	54,123
Firearms Training Facility	-	-	-
Assigned to:			
Parks Foundation-Donations	4,604	4,604	-
CIDC-Balance Appropriations	-	-	421,649
Unassigned	-	(4,872,753)	-
Total All Other Governmental Funds	\$ 51,521,281	\$ 42,470,969	\$ 42,320,047

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						
2014	2015	2016	2017	2018	2019	2020
\$ 110,590	\$ 107,430	\$ 104,270	\$ 117,691	\$ 123,967	\$ 121,801	\$ 134,066
42,208	19,681	31,622	39,984	38,540	60,627	33,606
152,115	161,308	158,386	-	-	-	-
30,333	-	-	-	-	-	-
-	-	-	-	-	-	-
72,160	57,906	60,548	-	-	-	-
2,433	3,392	6,844	-	-	-	-
20,266	19,927	19,376	24,980	24,599	25,886	28,455
311,048	413,679	612,575	904,793	1,025,255	1,647,201	2,163,747
519,200	526,237	526,237	353,663	353,663	303,683	303,683
79,778	142,926	285,076	313,914	449,544	560,187	609,785
16,032	-	-	-	-	-	-
31,353	45,838	75,507	296,658	376,807	323,514	499,454
4,977,087	4,418,234	4,031,972	3,107,409	6,347,680	8,177,733	5,154,889
4,352,573	575,163	629,322	1,017,905	1,711,579	4,192,505	5,113,380
1,600,000	1,600,000	1,872,000	-	-	-	-
20,500,016	20,477,898	20,237,960	23,458,420	26,795,709	26,160,875	29,974,625
<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>	<u>\$ 44,015,690</u>
\$ 4,471,517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14,537,182	12,084,748	11,356,765	11,569,373	10,802,885	11,292,098	11,616,533
40,358,188	29,207,699	12,409,574	15,019,976	6,015,379	40,029,484	38,591,737
2,313,400	1,965,565	2,363,665	2,994,088	3,557,935	3,981,048	4,153,844
12,300,254	-	-	-	-	-	-
-	-	-	-	-	-	-
10	11	25	142	-	-	-
3,867,574	878,632	447,238	1,817,868	2,931,903	3,672,037	4,405,637
-	-	-	-	119,792	567,766	1,078,348
-	-	-	-	-	-	-
344,253	350,164	319,548	213,004	26,460	-	-
30,121	43,738	42,539	49,055	-	-	-
63,510	98,322	146,421	194,268	249,487	304,995	367,258
-	-	-	-	-	-	60,374
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	(5,603,466)	(129,972)	(4,027,087)
<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>	<u>\$ 56,246,644</u>

CITY OF CONROE, TEXAS**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year		
	2011	2012	2013
Revenues			
Taxes	\$ 50,327,235	\$ 53,584,786	\$ 60,358,883
Licenses and Permits	1,240,026	1,414,723	1,752,598
Charges for Sales and Services	1,833,902	1,909,626	1,979,380
Lease Income	332,526	339,640	331,029
Fines and Forfeitures	4,204,363	3,480,694	3,344,824
Intergovernmental	2,705,939	3,610,177	3,342,357
Investment Income	183,455	277,440	116,658
Gain (Loss) on Investments	33,809	(9,121)	(191,185)
Penalties and Interest	107,349	140,798	112,655
Sale of Assets	3,439,652	1,621,505	2,645,283
Miscellaneous	677,273	830,787	852,106
Total Revenues	<u>65,085,529</u>	<u>67,201,055</u>	<u>74,644,588</u>
Expenditures			
General Government	9,858,475	12,912,210	11,444,046
Finance	1,302,032	1,354,043	1,333,034
Public Safety	22,150,568	22,534,671	24,048,252
Community Development	-	-	-
Parks	4,724,826	4,124,585	4,238,271
Public Works	5,772,043	5,519,381	6,703,354
Debt Service:			
Principal Retirement	6,916,093	7,437,033	13,183,048
Interest and Fiscal Charges	4,889,929	5,751,981	5,887,124
Bond Issuance Costs	453,738	239,023	433,014
Capital Outlay	29,127,940	21,033,141	18,897,565
Total Expenditures	<u>85,195,644</u>	<u>80,906,068</u>	<u>86,167,708</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,110,115)	(13,705,013)	(11,523,120)
Other Financing Sources (Uses)			
Issuance of Bonds and COs	32,080,000	8,970,000	13,080,000
Refunding Bonds Issued	-	7,560,000	12,305,000
Premiums and (Discounts)	590,506	258,044	(11,377,320)
Payment to Refunded Bond Escrow Agent	-	(7,697,335)	13,761,078
Insurance Proceeds	-	-	-
Transfers In	7,848,088	7,289,803	(12,653,006)
Transfers Out	(6,548,029)	(7,129,595)	-
Total Other Financing Sources (Uses)	<u>33,970,565</u>	<u>9,250,917</u>	<u>15,115,752</u>
Net Change in Fund Balances	<u>\$ 13,860,450</u>	<u>\$ (4,454,096)</u>	<u>\$ 3,592,632</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						
2014	2015	2016	2017	2018	2019	2020
\$ 65,879,766	\$ 59,891,274	\$ 65,987,138	\$ 70,396,808	\$ 77,316,094	\$ 80,241,614	\$ 88,014,455
2,260,525	3,336,634	2,498,341	3,236,949	3,194,609	4,131,413	4,829,641
1,966,939	2,573,767	2,149,135	2,328,436	2,537,383	2,592,866	2,163,320
357,568	365,578	370,173	396,898	657,513	591,585	566,459
3,693,068	2,595,380	1,877,614	1,735,403	1,583,435	1,518,416	1,126,554
4,312,558	6,202,707	5,349,585	5,775,328	6,816,955	15,959,093	23,114,592
130,335	130,154	289,731	514,299	892,769	2,292,075	1,258,700
(121,797)	18,538	7,578	(119,860)	(121,586)	169,282	108,275
106,932	129,761	208,097	453,641	200,293	228,837	201,642
4,777,829	-	-	-	-	-	-
627,045	2,116,637	3,820,410	3,245,271	3,668,120	1,959,195	1,243,980
83,990,768	77,360,430	82,557,802	87,963,173	96,745,585	109,684,376	122,627,618
13,396,364	14,835,320	17,279,501	15,176,318	15,774,476	17,776,698	18,383,740
1,421,763	1,540,445	1,880,428	1,979,328	2,045,039	2,067,817	2,457,933
26,836,475	31,447,082	31,980,626	32,763,616	35,827,508	37,694,272	41,458,123
-	-	-	2,426,261	2,244,684	2,513,556	1,719,417
4,905,220	5,039,267	5,351,321	5,204,310	5,908,595	6,700,873	5,835,494
7,369,859	8,032,281	10,220,162	8,823,990	9,408,362	9,176,138	11,659,974
7,194,144	5,300,320	8,766,586	9,029,940	8,507,387	7,849,930	8,728,574
5,530,863	4,662,641	4,691,019	4,796,391	5,114,397	6,764,207	7,713,664
345,651	520,406	162,484	270,944	85,350	445,337	336,818
14,557,532	27,735,071	31,299,653	20,545,856	18,366,313	21,908,009	53,166,496
81,557,871	99,112,833	111,631,780	101,016,954	103,282,111	112,896,837	151,460,233
2,432,897	(21,752,403)	(29,073,978)	(13,053,781)	(6,536,526)	(3,212,461)	(28,832,615)
31,100,000	8,795,000	11,275,000	20,110,000	-	42,870,000	23,730,000
-	33,370,000	-	-	6,845,000	-	5,225,000
3,637,580	2,843,082	718,839	1,855,211	944,976	5,428,236	4,725,783
-	(36,111,136)	-	-	(7,875,068)	-	(6,030,000)
-	-	-	-	363,722	1,166,057	615,310
8,258,452	17,073,716	3,970,565	7,088,953	7,058,730	8,208,431	9,299,393
(8,362,607)	(18,498,029)	(4,351,454)	(10,244,662)	(6,946,307)	(8,516,513)	(9,590,591)
34,633,425	7,472,633	11,612,950	18,809,502	391,053	49,156,211	27,974,895
\$ 37,066,322	\$ (14,279,770)	\$ (17,461,028)	\$ 5,755,721	\$ (6,145,473)	\$ 45,943,750	\$ (857,720)
28.3%	19.0%	14.0%	16.8%	17.2%	16.0%	16.7%

CITY OF CONROE, TEXAS

SPENDING AND GROWTH ANALYSIS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year			
	2011	2012	2013	2014
Expenditures				
General Government	\$ 9,858,475	\$ 12,912,210	\$ 11,444,046	\$ 13,396,364
Finance	1,302,032	1,354,043	1,333,034	1,421,763
Public Safety	22,150,568	22,534,671	24,048,252	26,836,475
Community Development	-	-	-	-
Parks	4,724,826	4,124,585	4,238,271	4,905,220
Public Works	5,772,043	5,519,381	6,703,354	7,369,859
Debt Service - principal	6,916,093	7,437,033	13,183,048	7,194,144
Debt Service - interest	4,889,929	5,751,981	5,887,124	5,530,863
Debt Service - bond issuance costs	453,738	239,023	433,014	345,651
Capital Outlay	29,127,940	21,033,141	18,897,565	14,557,532
Total	<u>\$ 85,195,644</u>	<u>\$ 80,906,068</u>	<u>\$ 86,167,708</u>	<u>\$ 81,557,871</u>

Distribution of Spending

General Government	11.6%	16.0%	13.3%	16.4%
Finance	1.5%	1.7%	1.5%	1.7%
Public Safety	26.0%	27.9%	27.9%	32.9%
Community Development	0.0%	0.0%	0.0%	0.0%
Parks	5.5%	5.1%	4.9%	6.0%
Public Works	6.8%	6.8%	7.8%	9.0%
Debt Service - principal	8.1%	9.2%	15.3%	8.8%
Debt Service - interest	5.7%	7.1%	6.8%	6.8%
Debt Service - bond issuance costs	0.5%	0.3%	0.5%	0.4%
Capital Outlay	34.2%	26.0%	21.9%	17.8%
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>

Per Capita Expenditures Adjusted for CPI

Population	56,257	56,530	61,564	71,592
Per Capita	\$ 1,514	\$ 1,431	\$ 1,400	\$ 1,139
CPI Index (National)	227	231	234	238
Per Capita Spending Adjusted to 2011 Dollars	\$ 1,514	\$ 1,403	\$ 1,356	\$ 1,086

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 2011 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
2015	2016	2017	2018	2019	2020		
\$ 14,835,320	\$ 17,279,501	\$ 15,176,318	\$ 15,774,476	\$ 17,776,698	\$ 18,383,740	86.5%	7.17%
1,540,445	1,880,428	1,979,328	2,045,039	2,067,817	2,457,933	88.8%	7.32%
31,447,082	31,980,626	32,763,616	35,827,508	37,694,272	41,458,123	87.2%	7.21%
-	-	2,426,261	2,244,684	2,513,556	1,719,417	-31.6%	-17.29%
5,039,267	5,351,321	5,204,310	5,908,595	6,700,873	5,835,494	23.5%	2.37%
8,032,281	10,220,162	8,823,990	9,408,362	9,176,138	11,659,974	102.0%	8.13%
5,300,320	8,766,586	9,029,940	8,507,387	7,849,930	8,728,574	26.2%	2.62%
4,662,641	4,691,019	4,796,391	5,114,397	6,764,207	7,713,664	57.7%	5.20%
520,406	162,484	270,944	85,350	445,337	336,818	-22.2%	-0.29%
27,735,071	31,299,653	20,545,856	18,366,313	21,908,009	53,166,496	82.5%	6.91%
<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>\$ 151,460,233</u>	<u>77.8%</u>	<u>6.60%</u>
15.0%	15.5%	15.0%	15.3%	15.7%	12.1%		
1.6%	1.7%	2.0%	2.0%	1.8%	1.6%		
31.7%	28.6%	32.4%	34.7%	33.4%	27.4%		
0.0%	0.0%	2.4%	2.2%	2.2%	1.1%		
5.1%	4.8%	5.2%	5.7%	5.9%	3.9%		
8.1%	9.2%	8.7%	9.1%	8.1%	7.7%		
5.3%	7.9%	8.9%	8.2%	7.0%	5.8%		
4.7%	4.2%	4.7%	5.0%	6.0%	5.1%		
0.5%	0.1%	0.3%	0.1%	0.4%	0.2%		
28.0%	28.0%	20.3%	17.8%	19.4%	35.1%		
100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		
71,879	71,879	82,275	84,378	87,654	91,079		Compounded Growth Rate 5.50%
\$ 1,379	\$ 1,553	\$ 1,228	\$ 1,224	\$ 1,288	\$ 1,663		1.05%
238	241	245	250	255	258		1.44%
\$ 1,315	\$ 1,462	\$ 1,136	\$ 1,112	\$ 1,146	\$ 1,462		-0.39%

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
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
2020	39,749,052	38,350,177	1,659,596	7,082,937	1,172,693	88,014,455
Change 2011-2020	179%	28%	180%	50%	54%	75%

(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
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
2020	6,150,959,883	2,742,328,818	2,228,042,199	1,977,082,554	9,144,248,346	0.4375

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
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
2020	0.3125	0.1250	0.4375	0.4475	0.5890	0.1078	1.2300	1.3075	1.2700	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	Mont. Co. Utility District #3	Mont. Co. 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	0.7000	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
0.6000	0.6000	0.6500	0.6000	0.7000	0.9000	1.1000	0.8800	1.0000	0.0899	0.0875

CITY OF CONROE, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO

TABLE 10

Taxpayer	2020			2011		
	2019 Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	2010 Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
McKesson Corporation	\$ 218,098,831	1	2.39%	\$ 50,318,529	2	1.46%
Ball Metal Container Corporation	106,904,274	2	1.17%	26,902,350	8	0.78%
The Geo Group	106,166,640	3	1.16%	-		
National Oilwell Varco DHT LP	104,480,242	4	1.14%			
Saxon Drilling	73,866,610	5	0.81%			
Schlumberger Technology Group	70,979,880	6	0.78%			
Conroe Hospital Corporation	64,362,420	7	0.70%	76,144,260	1	2.21%
Entergy Texas Inc.	54,348,140	8	0.59%	29,104,260	5	0.84%
I-45/Loop 336 Associates LLC	53,848,000	9	0.59%			
Wal-Mart Real Estate Bus. Trust	50,729,477	10	0.55%	44,375,028	3	1.29%
Crown Cork & Seal Company				29,112,030	4	0.84%
Consolidated Communications				28,992,020	6	0.84%
Conroe Marketplace S C LP				28,703,210	7	0.83%
MS Energy Service				22,687,070	9	0.66%
Siemens Water Technologies Corp				20,640,656	10	0.60%
	<u>\$ 903,784,514</u>		<u>9.88%</u>	<u>\$ 356,979,413</u>		<u>10.35%</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
2011	\$ 14,452,462	\$ 14,518,031	\$ 14,288,180	98.42%	\$ 206,088	\$ 14,494,268	99.84%
2012	15,205,842	15,273,485	14,463,042	94.69%	783,181	15,246,223	99.82%
2013	16,858,196	16,806,944	16,610,584	98.83%	168,841	16,779,425	99.84%
2014	18,076,015	18,136,531	17,950,171	98.97%	160,831	18,111,002	99.86%
2015	20,245,827	19,981,925	19,787,780	99.03%	170,762	19,958,542	99.88%
2016	26,641,542	26,530,207	26,191,555	98.72%	275,851	26,467,406	99.76%
2017	29,778,208	29,384,676	29,014,410	98.74%	240,278	29,254,688	99.56%
2018	31,649,428	31,507,578	31,108,498	98.73%	274,692	31,383,190	99.61%
2019	34,964,999	34,626,010	34,359,051	99.23%	128,536	34,487,587	99.60%
2020	39,523,037	39,850,575	39,522,375	99.18%	-	39,522,375	99.18%

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		
	2010	2011	2012
Agriculture			
Forestry & Fishing	\$ 4	\$ 6	\$ 54
Mining	11,915	6,053	25,385
Construction	27,992	23,958	33,488
Manufacturing	55,559	75,498	115,291
Transportation,			
Communication & Utilities	4,117	1,524	843
Wholesale Trade	56,385	72,428	93,319
Retail Trade	775,226	786,202	850,416
Information	23,282	29,425	31,573
Finance,			
Insurance & Real Estate	20,163	28,683	28,226
Services	193,343	201,872	218,972
Other	-	-	-
Total	<u>\$ 1,167,986</u>	<u>\$ 1,225,649</u>	<u>\$ 1,397,567</u>
City and CIDC Direct Sales Tax Rate	2.00%	2.00%	2.00%

Source: Texas Comptroller of Public Accounts

TABLE 12

Calendar Year						
2013	2014	2015	2016	2017	2018	2019
\$ 55	\$ 39	\$ 21	\$ 10	\$ 12	\$ 2	\$ 5
32,553	53,172	56,577	23,090	29,434	49,496	43,305
31,336	38,737	44,597	38,883	60,709	52,222	58,670
141,766	144,822	107,946	92,886	127,656	204,012	146,528
562	1,227	2,112	2,627	2,789	3,030	2,971
113,592	139,891	159,804	166,854	196,965	202,984	196,360
952,609	1,033,821	1,046,251	1,035,813	1,017,702	1,037,728	1,028,511
35,432	42,848	50,631	53,663	46,319	52,855	54,580
37,252	42,252	55,274	55,070	70,288	87,177	80,429
237,869	307,646	307,164	326,144	352,789	387,623	408,910
-	1	-	31	140	239	-
<u>\$ 1,583,026</u>	<u>\$ 1,804,456</u>	<u>\$ 1,830,377</u>	<u>\$ 1,795,071</u>	<u>\$ 1,904,803</u>	<u>\$ 2,077,368</u>	<u>\$ 2,020,269</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)	
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%
2020	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 2009 AND 2019
(DOLLARS ARE IN MILLIONS)

TABLE 14

Tax Remitter	Fiscal Year 2009				Fiscal Year 2019			
	Number of Filers	% of Total	Tax Liability	% of Total	Number of Filers	% of Total	Tax Liability	% of Total
Agriculture, Forestry & Fishing	35	0.39%	\$ -	0.00%	40	0.30%	\$ -	0.00%
Mining	53	0.58%	0.25	1.03%	129	0.96%	0.96	2.37%
Construction	805	8.86%	0.62	2.54%	1,214	9.04%	1.20	2.96%
Manufacturing	699	7.69%	1.41	5.78%	1,147	8.54%	3.04	7.50%
Transportation, Communication & Utilities	87	0.96%	0.09	0.37%	117	0.87%	0.07	0.18%
Wholesale Trade	502	5.52%	1.41	5.78%	832	6.20%	4.05	10.00%
Retail Trade	3,250	35.77%	15.39	63.10%	4,727	35.20%	20.41	50.38%
Information	106	1.17%	0.62	2.54%	182	1.36%	1.09	2.69%
Finance, Insurance & Real Estate	372	4.09%	0.54	2.21%	488	3.63%	1.68	4.15%
Services	3,146	34.62%	4.06	16.65%	4,525	33.70%	8.01	19.77%
Other	32	0.35%	-	0.00%	27	0.20%	-	0.00%
Total	9,087	100.00%	\$ 24.39	100.00%	13,428	100.00%	\$ 40.51	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
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
2020	199,799,695	78,410	278,002	200,156,107

(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⁾
\$ 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	13.83%	4,482
224,867,596	540,074	225,407,670	425,563,777	14.87%	4,672

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				
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
2020	47,297,442	152,502,253	199,799,695	11,052,026	188,747,669	2.06%	2,072

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.

(2) These amounts exclude certificates of obligation and refunding bonds which are secured by the City's ad valorem taxes, but reported as business-type activities. 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.

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, 2020
(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	\$ 509,380	14.42%	\$ 73,453
Conroe Independent School District	1,269,275	18.40%	233,547
Willis Independent School District	141,039	25.60%	36,106
Lone Star College	542,290	3.77%	20,444
Montgomery Independent School District	357,664	2.99%	10,694
MUD #90	6,965	100.00%	6,965
MUD #92	4,435	100.00%	4,435
MUD #107	21,785	100.00%	21,785
MUD #126	13,490	100.00%	13,490
MUD #132	5,990	100.00%	5,990
MUD #138	12,745	100.00%	12,745
MUD #142	4,025	100.00%	4,025
MUD #148	4,420	100.00%	4,420
Conroe MUD #1	7,580	100.00%	7,580
Conroe MMD #1	29,500	100.00%	29,500
UD #4	10,435	100.00%	10,435
Subtotal, Overlapping Debt			495,614
City Direct Debt (Net of original issuance discounts and premiums)	\$ 200,156		200,156
Total Direct and Overlapping Debt (Estimated \$7,639 Per Capita) (a)			<u>\$ 695,770</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 91,079.

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		
	2011	2012	2013
Assessed Value	\$ 3,450,170,655	\$ 3,630,957,910	\$ 4,002,688,279
Debt Limit <5% of assessed value>	<u>\$ 172,508,533</u>	<u>\$ 181,547,896</u>	<u>\$ 200,134,414</u>
Debt Applicable to Limit:			
Total Bonded Debt	\$ 105,360,000	\$ 109,345,000	\$ 98,475,000
Less: Assets in Debt Service Funds available for payment of principal	<u>(6,441,765)</u>	<u>(10,451,194)</u>	<u>(12,260,043)</u>
Total Net Debt Applicable to Limit	<u>98,918,235</u>	<u>98,893,806</u>	<u>86,214,957</u>
Net Legal Debt Margin	<u>\$ 73,590,298</u>	<u>\$ 82,654,090</u>	<u>\$ 113,919,457</u>
 Total Net Debt Applicable to the Debt Limit As a Percentage of Debt Limit	 57.34%	 54.47%	 43.08%
Total Net Debt Margin as a Percentage of Debt Limit	42.66%	45.53%	56.92%
Total Bonded Debt as a Percentage of Assessed Value	3.05%	3.01%	2.46%

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 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.

The tax rate at October 1, 2019 is \$0.4375 per \$100.00 with valuation at 100% of assessed value.

TABLE 18

Fiscal Year						
2014	2015	2016	2017	2018	2019	2020
\$ 4,322,826,131	\$ 4,829,793,550	\$ 6,309,739,745	\$ 7,126,248,737	\$ 7,556,126,403	\$ 8,352,329,678	\$ 9,144,248,346
<u>\$ 216,141,307</u>	<u>\$ 241,489,678</u>	<u>\$ 315,486,987</u>	<u>\$ 356,312,437</u>	<u>\$ 377,806,320</u>	<u>\$ 417,616,484</u>	<u>\$ 457,212,417</u>
\$ 124,930,000	\$ 128,305,000	\$ 130,980,000	\$ 163,825,000	\$ 171,885,000	\$ 292,200,000	\$ 327,340,000
(14,537,182)	(12,084,748)	(11,356,765)	(11,569,373)	(10,802,885)	(11,292,098)	(11,052,026)
<u>110,392,818</u>	<u>116,220,252</u>	<u>119,623,235</u>	<u>152,255,627</u>	<u>161,082,115</u>	<u>280,907,902</u>	<u>316,287,974</u>
<u>\$ 105,748,489</u>	<u>\$ 125,269,426</u>	<u>\$ 195,863,752</u>	<u>\$ 204,056,810</u>	<u>\$ 216,724,205</u>	<u>\$ 136,708,582</u>	<u>\$ 140,924,443</u>
51.07%	48.13%	37.92%	42.73%	42.64%	67.26%	69.18%
48.93%	51.87%	62.08%	57.27%	57.36%	32.74%	30.82%
2.89%	2.66%	2.08%	2.30%	2.27%	3.50%	3.58%

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	
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
2020	48,037,994	20,824,560	27,213,434	7,580,000	9,028,375	1.64

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 & Facilities Management 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
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%
2020	91,079	2,862,704	31,431	33.0	17,733	8.8%

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	2020			2011		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Conroe Independent School District	8,503	1	22.06%	6,000	1	22.07%
Montgomery County	2,415	2	6.26%	1,952	2	7.18%
HCA Houston Healthcare Conroe (Conroe Regional Medical Center)	1,700	3	4.41%	1,200	3	4.41%
City of Conroe (including Part-Time)	763	4	1.98%	482	5	1.77%
NOV Wellbore Technologies (formally NOV Downhole)	400	5	1.04%	630	4	2.32%
Cantel (formally Medivators, Inc.)	400	6	1.04%			
NOV Fluid Control (3 Locations)	375	7	0.97%			
Professional Directional	300	8	0.78%	277	10	1.02%
Borden	225	9	0.58%			
NOV Texas Oil Tools	220	10	0.57%			
McKesson	200	11	0.52%			
Sabre Industries	200	12	0.52%			
National Oilwell Varco - Brandt				425	6	1.56%
Tenaris				410	7	1.51%
Sadler Clinic				345	8	1.27%
Wal-Mart				300	9	1.10%
	<u>15,701</u>		<u>40.73%</u>	<u>12,021</u>		<u>44.21%</u>

Source:

Greater Conroe Economic Development Council (GCEDC)

<http://www.gcedc.org/research/>



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CITY OF CONROE, TEXAS

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTIONS/PROGRAMS LAST TEN FISCAL YEARS

Functions/Programs	2011 ⁽¹⁾	2012	2013 ⁽²⁾	2014 ⁽³⁾	2015 ⁽⁴⁾	2016 ⁽⁵⁾	2017 ⁽⁶⁾	2018	2019 ⁽⁷⁾	2020 ⁽⁸⁾
General Government										
Administration	3	2	3	3	3	3	3	3	3	4
Mayor & Council	2	2	2	2	2	2	2	2	3	3
Arts & Communications	1	1	1	-	-	-	-	-	-	-
Downtown Development	1	1	-	-	-	-	-	-	-	-
Legal	3	3	3	3	3	3	3	3	4	4
Municipal Court	10	10	10	10	10	10	10	10	10	10
CDBG Administration	2	2	2	2	2	1	1	1	1	1
Warehouse Purchasing	5	5	5	5	5	4	4	4	4	4
Human Resources	5	5	5	6	6	6	6	6	7	7
Finance	10	10	10	10	10	12	12	12	12	13
Transportation	-	-	-	1	1	1	1	1	2	3
Information Technology	7	11	11	11	11	11	11	11	12	12
Public Safety										
Police Administration	6	5	7	9	9	9	9	9	9	9
Police Support	28	28	28	12	12	13	14	14	14	14
Police Patrol	63	63	63	99	100	102	102	102	102	108
Police Investigative Services	28	29	29	32	33	34	34	34	36	37
Police Professional Services	14	14	15	-	-	-	-	-	-	-
Police Animal Services	5	5	5	5	2	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	1
Fire	88	88	86	87	117	117	129	129	135	138
Community Development	25	13	15	15	19	19	19	19	23	8
Parks										
Parks & Rec. Administration	13	2	2	2	2	2	4	4	4	4
Recreation Center	5	5	5	6	6	6	5	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	12
Public Works										
Drainage Maintenance	7	7	7	7	7	8	8	8	8	8
Streets	28	28	28	28	27	36	36	36	31	31
Signal Maintenance	2	2	3	3	3	4	4	4	4	4
Sign Maintenance	-	-	-	-	-	-	-	-	8	8
Engineering	-	8	21	21	22	22	22	23	23	25
Building Inspections and Permits	-	-	-	-	-	-	-	-	-	15
Conroe Tower	1	1	1	1	1	1	1	1	1	2
Hotel/Motel Occupancy Tax	2	3	3	4	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	5

TABLE 22

	2011 ⁽¹⁾	2012	2013 ⁽²⁾	2014 ⁽³⁾	2015 ⁽⁴⁾	2016 ⁽⁵⁾	2017 ⁽⁶⁾	2018	2019 ⁽⁷⁾	2020 ⁽⁸⁾
Water & Sewer										
Utility Billing	9	9	9	9	9	10	10	10	11	11
Public Works	6	5	5	6	6	7	7	7	7	7
Water Conservation	-	-	1	1	1	-	-	-	-	-
Water	15	15	15	15	11	12	12	12	16	16
Wastewater Treatment	11	11	11	10	10	11	11	11	14	17
Sewer	20	20	20	20	12	18	18	18	18	19
Pump & Motor Maint.	7	7	7	6	6	9	9	9	9	9
Project Engineering	13	13	-	-	-	-	-	-	-	-
Project Construction	17	17	17	17	29	-	-	-	-	-
Fleet Services	6	6	7	8	8	8	8	8	10	10
Self Funded Insurance	1	1	1	-	-	-	-	-	-	-
Total	<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>	<u>601</u>

Source: City Finance Department.

Notes:

- (1) 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.
- (2) 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.
- (3) 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.
- (4) 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.
- (5) In FY 2016, the Project Construction division was closed and all remaining positions were transferred to the General Fund and Water & Sewer Fund.
- (6) 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.
- (7) In FY 2019, Sign Maintenance was created, some of the employees were previously assigned to Streets.
- (8) In FY 2020, Building Inspections and Permits was formed with employees previously in Community Development.

CITY OF CONROE, TEXAS

OPERATING INDICATORS BY FUNCTIONS/PROGRAMS LAST TEN FISCAL YEARS

Functions/Programs	Fiscal Year		
	2011	2012	2013
General Government			
Building Permits Issued	489	520	789
Building Inspections Conducted	15,317	14,957	16,995
Police			
Physical Arrests	3,915	4,313	4,758
Parking Violations	3,113	4,554	2,972
Traffic Violations	26,673	27,181	15,482
Fire			
Emergency Responses	6,111	6,417	7,124
Fires Extinguished	320	133	129
Inspections	2,724	1,675	1,017
Refuse Collection			
Refuse Collected (tons per day) (a)	38.00	37.50	58.00
Recyclables Collected (tons per day) (a)	9.48	12.10	16.00
Other Public Works			
Street Resurfacing (miles)	5.63	2.20	5.10
Potholes Repaired (b)	N/A	550	582
Parks and Recreation			
Athletic Field Permits Issued	326	297	304
Community Center Admissions	307,662	366,045	424,640
Water			
New Connections (c)	787	400	736
Water Main Breaks	888	800	775
Average Daily Consumption (millions of gallons)	11,291	9,893	9,652
Peak Monthly Consumption (millions of gallons)	500,038	395,510	393,936
Wastewater			
Average Daily Sewage Treatment (millions of gallons)	7,000	7,000	7,000
Transit			
Total Route Miles - OJJCC	7,140	8,330	11,219
Total Route Miles - Conroe Connection (d)	-	-	-
Passenger - OJJCC	12,175	12,222	14,020
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						
2014	2015	2016	2017	2018	2019	2020
1,443	1,486	1,089	1,453	1,667	1,803	2,101
17,871	20,924	20,365	25,995	33,783	37,836	40,796
4,502	4,289	4,237	4,805	4,815	4,649	5,691
3,724	2,560	1,672	798	802	1,798	1,004
16,142	14,449	12,919	20,302	23,148	25,419	6,246
7,083	8,427	9,018	8,784	10,261	10,208	10,280
222	204	244	274	312	240	346
1,778	1,333	2,537	2,540	3,034	1,678	2,285
41.00	73.20	65.58	68.25	70.45	50.87	57.23
10.00	17.20	16.53	16.86	19.35	14.83	14.77
9.00	11.00	3.00	9.00	6.00	5.00	1.00
415	2,193	1,360	2,011	2,500	1,850	1,600
290	292	272	247	194	216	183
353,024	422,884	452,564	461,683	452,174	476,207	316,865
923	613	2,418	790	892	992	1,125
692	1,072	622	495	885	781	855
9,189	9,249	9,770	9,990	14,000	10,202	11,860
377,559	281,344	415,278	381,427	413,795	433,717	494,001
7,200	7,800	7,700	7,900	8,200	9,020	8,890
12,240	9,912	11,018	12,145	13,425	20,100	15,075
-	54,108	83,258	85,373	92,668	131,357	179,057
14,232	18,420	19,984	16,329	16,825	17,747	10,352
-	22,811	34,487	27,650	33,633	48,430	38,705

CITY OF CONROE, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTIONS/PROGRAMS LAST TEN FISCAL YEARS

Functions/Programs	Fiscal Year		
	2011	2012	2013
Police			
Stations	1	1	1
Zone Offices	1	1	1
Patrol Units	48	46	55
Fire Stations	5	5	5
Refuse Collection			
Collection trucks	8	8	8
Other Public Works			
Streets (miles)	268.00	276.00	270.00
Streetlights	3,200	3,518	3,530
Traffic Signals	6	80	82
Parks and Recreation			
Acreage	354.00	407.00	407.00
Playgrounds	18	19	19
Baseball/Softball Diamonds	25	27	27
Soccer/Football Fields	21	18	18
Community Centers	4	4	4
Water			
Water Mains (miles)	342.44	367.00	403.00
Fire Hydrants	3,009	3,009	3,009
Storage Capacity (millions of gallons)	11,490	11,490	11,490
Wastewater			
Sanitary Sewers (miles)	360.21	389.00	391.00
Storm Sewers (miles) (a)	40.280	41.720	42.000
Treatment capacity (millions 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.

TABLE 24

Fiscal Year						
2014	2015	2016	2017	2018	2019	2020
1	1	2	1	1	1	1
1	1	1	1	1	1	1
56	56	56	59	68	73	73
5	6	6	6	7	7	7
9	10	10	12	12	13	13
270.00	315.00	350.00	346.00	346.00	420.00	420.00
3,550	3,550	3,550	3,321	4,300	3,994	4,421
102	110	125	105	120	120	120
407.00	407.00	407.00	407.00	407.00	492.00	570.00
19	19	20	20	20	20	20
27	27	27	27	27	21	21
18	18	18	18	18	19	19
4	4	4	4	4	5	5
403.00	409.50	417.22	444.00	461.00	479.00	508.00
3,335	3,410	3,032	3,084	3,085	3,115	3,089
11,490	11,490	11,589	12,849	13,250	12,349	12,349
398.00	404.00	427.10	432.00	421.00	419.00	431.00
42.953	49.000	50.530	50.530	108.000	139.000	162.000
10,000	10,000	10,000	12,000	12,000	12,000	12,000
4	8	4	4	6	6	6
-	-	2	2	2	2	2

CITY OF CONROE, TEXAS**WATERWORKS SYSTEM - TOP TEN WATER & SEWER USERS (IN GALLONS)**

AS OF SEPTEMBER 30, 2020

TABLE 25

Customer	Fiscal Year Total 2020 Water Consumption	Fiscal Year Total 2020 Water Revenues	Percent of Total 2020 Water Revenues
EvoQua Water Technologies LLC	188,682,000	\$ 520,916	3.4%
Borden Inc.	97,277,000	275,180	1.8%
Ball Metal Container Group	83,559,000	242,864	1.6%
Montgomery County MUD #126	76,363,000	225,166	1.5%
The Geo Group	38,441,000	116,471	0.8%
Houston Methodist Hospital	32,174,000	101,690	0.7%
Crown Cork & Seal	26,329,000	88,777	0.6%
Municipal Utility District #42	22,664,000	88,053	0.6%
Montgomery County Jail	21,254,000	73,883	0.5%
Medical Center Hospital	18,610,000	66,786	0.4%

Customer	Fiscal Year Total 2020 Sewer Consumption	Fiscal Year Total 2020 Sewer Revenues	Percent of Total 2020 Sewer Revenues
EvoQua Water Technologies LLC	188,682,000	\$ 892,762	4.6%
Borden Inc.	97,277,000	460,416	2.4%
Ball Metal Container Group	82,874,000	392,290	2.0%
Montgomery County MUD #126	76,363,000	364,298	1.9%
City of Willis	69,419,000	118,288	0.6%
The Geo Group	38,366,000	181,767	0.9%
Houston Methodist Hospital	32,176,000	153,380	0.8%
Crown Cork & Seal	26,329,000	124,832	0.6%
San Jacinto River Authority	23,172,000	122,536	0.6%
Montgomery County Jail	21,254,000	100,827	0.5%

CITY OF CONROE, TEXAS
WATER AND SEWER RATES
AS OF SEPTEMBER 30, 2020

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 Per thousand gallons		\$ 38.83
4,000 - 10,999 gallons, per thousand	\$ 2.66	4.73
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 Per thousand gallons		\$ 38.83
4,000 - 10,999 gallons, per thousand	\$ 2.90	4.73
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 Per thousand gallons		\$ 29.14
4,000 - 10,999 gallons, per thousand	\$ 2.13	3.79
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	2021 Ad Valorem Tax Base	Tax Base Per Capita	FY 21-22 Tax Rate/\$100 AV	Average Home Value	Tax Levy	CY 2020 All Sales Tax Collections	Sales Tax Per Capita	FY 21-22 General Fund Revenues	FY 21-22 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	\$ 4,397,651,697	\$ 47,295	0.7850	111,800	\$ 877.63	\$ 20,412,284	\$ 220	\$ 126,173,506	\$ 18,678,559	14.80%	\$ 152,548,021	\$ 40,550,000	\$ 2,077	2.00%
Bryan	89,194	6,020,721,589	67,501	0.6290	190,700	1,199.50	23,149,685	260	81,562,366	24,839,080	30.45%	184,152,585	256,165,000	4,937	1.50%
Conroe	92,648	10,672,297,776	115,192	0.4375	250,692	1,096.78	50,942,131	550	95,690,529	40,904,590	42.75%	221,195,000	236,105,000	4,936	2.00%
DeSoto	59,159	5,625,322,154	95,088	0.7016	211,722	1,485.34	15,577,002	263	55,315,498	12,935,000	23.38%	107,057,529	-	1,810	2.00%
Galveston	50,446	8,728,600,000	173,029	0.4985	312,131	1,555.97	21,788,196	432	64,025,652	18,200,000	28.43%	76,833,633	93,320,164	3,373	2.00%
League City	110,467	11,010,000,000	99,668	0.4650	232,500	1,081.13	28,791,003	261	88,817,898	26,878,000	30.26%	147,305,312	118,997,573	2,411	2.00%
Missouri City	80,311	7,659,880,977	95,378	0.5780	180,800	1,045.09	10,973,681	137	61,264,589	11,055,000	18.04%	172,064,009	2,840,000	2,178	1.00%
Pearland	131,400	11,342,309,894	86,319	0.7083	224,600	1,590.73	33,777,755	257	100,353,728	24,867,810	24.78%	335,085,000	416,880,000	5,723	1.50%
San Marcos	66,952	6,550,938,926	97,845	0.6030	208,000	1,254.24	49,313,390	737	87,407,079	33,449,400	38.27%	231,539,229	260,481,932	7,349	1.50%
Temple	84,613	6,086,377,782	71,932	0.6400	195,916	1,253.86	24,773,832	293	89,540,366	27,965,000	31.23%	252,410,000	286,854,000	6,373	1.20%
Victoria	67,326	4,334,155,538	64,376	0.5844	174,300	1,018.61	24,506,431	364	51,288,448	17,185,000	33.51%	58,750,000	42,335,000	1,501	1.50%



CITY OF CONROE

*"To protect and serve the citizens of Conroe
and exceed their expectations."*